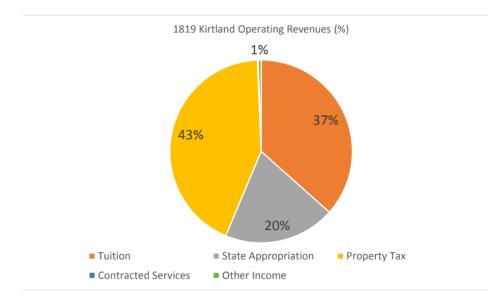
Have questions Kirtland's taxpayer dollars? We have answers. Check out our frequently asked questions below to learn more about how Kirtland Community College receives funding and where it goes.

How is Kirtland Community College funded?

We receive a combination of state, federal and local funding in addition to tuition and fees collected from students.



Below is a breakdown of Kirtland's funding for the 2018-2019 year:

Which counties does Kirtland receive taxes from, and why?

After the college was established in 1966, voters approved a fixed minimum 1.0 millage rate for college operations, in accordance with state law. This included taxpayers in the six school districts making up the Crawford-Oscoda-Ogemaw-Roscommon (COOR) Intermediate School District, including:

- Crawford AuSable Public Schools
- Houghton Lake Community Schools
- Roscommon Area Public Schools
- Fairview Area Schools
- Mio AuSable Public Schools

Geographically, this includes taxpayers in the nine counties listed below, and taxpayers with addresses in 42 zip codes.

- Crawford
- Ogemaw
- Oscoda

- Roscommon
- Otsego
- Alcona
- Missaukee
- Kalkaska
- Gladwin

When students in the COOR area attend a community college other than Kirtland, they will pay out-of-district tuition, which is an increased tuition rate. Similarly, students from other community college counties pay the increased out-of-district tuition to Kirtland.

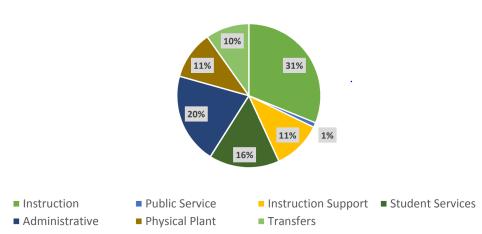
How does Kirtland Community College receive taxpayer funding?

County and township governments in most of five counties, and parts of others, collect taxes for Kirtland. Kirtland pays for the cost of collection when the cost is out of the ordinary.

How does Kirtland use local taxpayer dollars?

Kirtland allocates the budget to support educational operations and facilities costs, to provide the most valuable academic experience for students possible. A major use of taxpayer funds is to allow residents in our region to pay in-district tuition.

We take great care to ensure the most efficient use of funds for the college. Below is a breakdown of operating expenditures for the 2018-2019 year:



1819 Kirtland Operating Expenditures (%)

Have taxpayer dollars been used to pay for the Kirtland-Grayling campus?

In Kirtland's recent history, two millages have been passed to help fund capital projects. A millage passed in 1995 funded additions to two buildings on the Roscommon Campus. That millage was renewed in 2014 at the rate of .12 mils (12 cents per \$1,000 of property value). The 2014 renewal helped fund the initial construction of the Kirtland-Grayling Health Sciences Center, covering about \$4 million of the total approximate \$14 million project cost, in addition to funding Roscommon campus improvements including the <u>Auto Tech</u> lab.

How does Kirtland hold itself accountable to taxpayers?

Kirtland employs independent auditors to review the college's financial processes each year, and we aim to be very transparent through reporting. Citizens can find Kirtland's annual operating budget, financial statements, audits and more in the transparency section, on the bottom of the colleges first page of its web site.

Can Kirtland make any decisions about how they receive taxes?

No. Kirtland does not have the authority to raise taxes without voter approval.

Can taxpayers withdraw from Kirtland's district?

No. The legislators who crafted the legislation in the 1960s recognized that if one county, township, or school district would be allowed drop out of the district, the other remaining taxpayers would have an increased tax burden to keep the college financially solvent.

If a segment of Kirtland's taxpayer base opted out the college district, the college would no longer be able to make construction bond payments, care for its properties, or provide the education students need.

It is not possible for a single county, township, or district or a single taxpayer to drop out of any community college district.