

# CLATSOP COMMUNITY COLLEGE

2021-2022 PROPOSED BUDGET

Office of Finance & Operations  
1651 Lexington Ave.  
Astoria, OR 97103

Clatsop Community College is accredited by the Northwest Commission on Colleges and Universities.

### **Non-Discrimination Declaration**

It is the policy of Clatsop Community College that there will be no discrimination or harassment on the grounds of race, color, sex, gender, marital status, religion, national origin, age, sexual orientation, gender identity or expression or disability in any educational programs, activities, or employment. Questions or complaints should be directed to Desiree Noah, Affirmative Action/Gender Equity (Title IX) Officer, Lower Library, Suite 103, [dnoah@clatsopcc.edu](mailto:dnoah@clatsopcc.edu) 503-338- 2450; TDD 503-338-2468. The Director of Student Access Services, Mallory Vollner, is in Columbia Hall, Suite 111, [mvollner@clatsopcc.edu](mailto:mvollner@clatsopcc.edu) 503-338-2474.

### **Accommodations**

Persons having questions about or a request for special needs and accommodation should contact JoAnn Zahn, Vice President of Finance and Operations, at Clatsop Community College, 1651 Lexington Avenue, Astoria, Oregon 97103, Lower Library Suite 110, [jzahn@clatsopcc.edu](mailto:jzahn@clatsopcc.edu) Phone (503) 338-2421 or TDD (503) 338-2468. Please send special needs and accommodations requests here. Contact should be made at least two business days in advance of the event.

### **Declaración de no-discriminación**

**Es la política de Clatsop Community College que**

**no habrá ningún tipo de discriminación o acoso por razón de raza, color, sexo, género, estado civil, religión, origen nacional, edad, orientación sexual, identidad de género o expresión discapacidad en los programas educativos, actividades o en la contratación. Preguntas o quejas deben ser dirigidas al Desiree Noah, Oficial de Acción Afirmativa / Título IX localizado en**

**Library número 103** [dnoah@clatsopcc.edu](mailto:dnoah@clatsopcc.edu) número de teléfono 503-338-2450, TDD (discapacidad auditiva) 503-338-2468. Director de Servicios de acceso para estudiantes, Mallory Vollner, se encuentra en Columbia Hall, numero 111, [mvollner@clatsopcc.edu](mailto:mvollner@clatsopcc.edu) número de teléfono 503-338-2474. Para ADA y otras peticiones de servicios llame al 503-338-2474 o para TDD (discapacidad auditiva) 503-338-2468.

### **Ayuda a personas discapacitadas**

En cuanto a las personas discapacitadas, se les pide que se comuniquen con JoAnn Zahn, la Vice Presidente de Finanzas y Operaciones en Clatsop Community College, 1651 Lexington Avenue, Astoria, Oregon 97103, Library Suite 110, [jzahn@clatsopcc.edu](mailto:jzahn@clatsopcc.edu) número telefónico (503) 338-2421 o a TDD (503) 338-2468. Haga el favor de notificar a la oficina para que se le pueda proporcionar apoyo. La comunicación debe tomar lugar por lo **menos** dos días de trabajo antes del evento por el cual se requiera tal ayuda. Para más información, vea la página Web de Clatsop Community College bajo Información en Español.

# Proposed

FY 21-22

## Budget Committee

### Appointed Members

Al Arp	
Rachel Jensen	
David Oser	20-21 Secretary
Robert Stricklin	
Nicole Williams	
Vacant	
Vacant	

### Board of Education                      Zone

Dave Zunkel	3
Anne Teaforde-Cantor	2
Tim Lyman	3
Rosemary Baker-Monaghan	3
Karen Burke	1
Sara Meyer	2
Robert Duehmig (20-21 Chair)	2

### Executive Officer

Chris Breitmeyer

### Budget Officer

JoAnn Zahn

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Grants / Financial Aid Fund  
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Plant Funds  
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Clubs and Organizations Fund  
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Non-Plant Debt Service Fund  
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# Clatsop Community College Budget Calendar for FY21-22 Budget

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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November 2020						
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29	30					

December 2020						
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January 2021						
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31						

February 2021						
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March 2021						
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28	29	30	31			

## OCTOBER

13 BOARD: Regular Board Meeting

## NOVEMBER

10 BOARD: Regular Board Meeting  
11 Veterans' Day  
17 Budget Advisory Committee, Zoom, 4:00-5:00 p.m.  
26-27 Thanksgiving Holiday

## DECEMBER

3 Budget Advisory Committee, Zoom, 3:00-5:00 p.m.  
7-11 Fall Finals  
8 BOARD: Regular Board Meeting  
21-25 Winter Closure (pt 1)  
31 Winter Closure (pt 2)

## JANUARY

1 Winter Closure (pt 2)  
4 First day of Winter term  
12 BOARD: Regular Board Meeting  
15 Budget Advisory Committee, TBI or Zoom, 9:00-11:00 a.m.  
18 Martin Luther King Day  
19 PC: Distribute Draft Proposed Budget and Annual Renewals for department review/changes (Jan 19 to March 13)  
19-31 Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)  
21 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.

## FEBRUARY

State Revenue Forecast  
1-28 Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)  
4 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.  
9 BOARD: Regular Board Meeting, Appoint/Reappoint Budget Committee, Appoint Budget Officer  
15 President's Day  
18 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.

## MARCH

JOANN: Prepare IPEDS Financial Reporting (Due 4/9?)  
TBD ALL CAMPUS: Budget Forum  
1-12 Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)  
4 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.  
9 BOARD: Regular Board Meeting  
!!! 12 PC: Draft Proposed Budget and Renewals - Changes Due  
15-19 Winter Finals  
18 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.  
3/22-4/2 Spring Break  
29 JOANN: Decision to reconvene Budget Committee for Supplemental Budget (\$10,000+?)  
30 PC: Distribute 2nd Draft Proposed Budget for review/changes (4/10)

## APRIL

JOANN: Prepare Budget Message (Due 4/16)  
TBD ALL CAMPUS: Budget Forum  
3/22-4/2 Spring Break  
5 First day of Spring term  
5 SUPPLEMENTAL BUDGET \$10,000+? Submit ad for Budget Comm  
!!! 9 PC: 2nd Draft Proposed Budget Changes Due  
13 BOARD: Regular Board Meeting  
!!! 16 LAST DAY TO MAKE CORRECTIONS  
16 JOANN: Budget Message Due  
19-23 EVON: Prepare Proposed Budget Summaries & Detail  
!!! 22 Last Day - Submit ad, Budget Committee (by 11:00 to run 4/28)  
!!! 23 Last Day - Post ad to CCC Website, Budget Committee  
26-30 EVON: Print/Collate/Bind Proposed Budget Summaries  
!!! 27 Last Day - Ad runs, Budget Committee  
30 EVON: Distribute Proposed Budget Summaries

## MAY

TBD ALL CAMPUS: Budget Forum  
4 BC: First Budget Committee Meeting, Distribute Proposed Budget, Deliver Budget Message. Receive Public Comment. Approve FY2021  
5 EVON: Post Proposed Budget to Web Page (after meeting)  
11 BOARD: Regular Board Meeting  
18 BC: Second Budget Committee Meeting (Tentative), Approve FY2021 Budget  
25 BC: Third Budget Committee Meeting (Tentative), Approve FY2021 Budget  
!!! 27 Last Day - Submit ad, Budget Hearing (by 11:00)  
31 Memorial Day

## JUNE

!!! 1 Last Day - Ad runs, Budget Hearing (Astorian publishes T, Th, Sat)  
8 BOARD: Budget Hearing, Regular Board Meeting, Adopt FY2021 Budget  
14-17 Spring Finals  
18 Graduation  
6/21-7/1 Summer Break

## JULY

15 To Assessor: ED-50 & Resolution(s)  
15 To HECC: Budget

## AUGUST SEPTEMBER

30 To County Clerk: Budget

Abbreviations Used: PC - President's Cabinet; BC - Budget Committee

Color Code:  
Budget Committee Meeting  
Budget Advisory Committee Meeting  
College Closed  
Finals

April 2021						
S	M	T	W	T	F	S
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May 2021						
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June 2021						
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27	28	29	30			

July 2021						
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25	26	27	28	29	30	31



**Fiscal Year 2021-2022  
Budget Message  
Clatsop Community College  
May 4, 2021**

**Introduction**

As required by Oregon Local Budget Law, this document presents a balanced budget for approval by the Budget Committee and the Board of Education. This budget represents a continuation budget with flexibility to allocate budget for collective bargaining determined salary adjustment increases and possibly new initiatives during the fiscal year. The coronavirus has redefined higher education the entire FY2020-21 year with courses moved to an online or hybrid format where feasible. A limited number of face-to-face course offerings, with social distancing protocols, continue for CTE and lab science courses.

**Current FY2020-21 Budget Adjustments and Fund Overview**

The FY2020-21 (current year) General Fund revised budget reflects a continuation budget from FY2019-20; however, President Breitmeyer led a college-wide effort to identify and implement approximately \$1.1 million in budget reductions in anticipation of State Support funding reductions. The budget reduction efforts continue even though no State Support funding reductions have been experienced in FY2020-21. Tuition and fee revenue including spring 2021 year-to-date as of April 10<sup>th</sup> indicates an approximate 15 percent revenue decrease compared to FY2019-20 revenue. Overall enrollment is down more than 30 percent; however, the unique nature of the student enrollment does not impact tuition and fee revenue.

The Higher Education Emergency Relief Fund (HEERF) has provided more than \$14 billion in emergency funding to higher education. CCC has been awarded more than \$3.5 million in HEERF allocations to provide direct support to students and for institutional funding. The institutional funding has complex guidelines for expense eligibility and timing. The guidelines allow for recovery of tuition and fee revenue losses due to COVID-19 related enrollment decline. The 15 percent decrease in tuition and fee revenue represents approximately \$450,000 in COVID-19 revenue losses.

Major **FY2020-21** adjustments and milestones include:

**Revenue**

- Legislative state support approved at \$641 million for the FY2019-21 biennium with \$4.1 million and \$4.2 million, respectively;
- Tuition rates remain at \$105 per credit. A \$3 per credit increase was made in FY2019-20;

- Property taxes increasing nearly 4 percent annually.

The education and support of students continues to be the College's primary focus. Development and management of the budget is not possible without the ongoing participation of faculty and staff. The Budget Advisory Committee continues to work to consider program prioritization, strategic planning and financial position to develop the FY2021-22 continuation budget with an emphasis on budget flexibility.

As mentioned, the FY2021-22 general operating fund represents a continuation budget with employee steps and collective bargaining salary adjustments reflected per the agreement. The full-time Faculty agreement expires June 30, 2021 with negotiations planned with Administration in spring 2021. The future budget uncertainty will be managed strategically by utilizing program prioritization data and strategic planning to maintain an approximate 15 percent target ending fund balance.

Once the budget is approved and adopted, ongoing monitoring of revenues and expenditures will be necessary to ensure revenue is sufficient to support the spending level. Maintaining General Fund reserves is a priority for both fiscal sustainability and to address cash flow requirements. Cash flow estimates were sufficient in March 2021; therefore, the College will not be participating in the Oregon School Board Association (OSBA) Tax Anticipation Note borrowing program.

This document provides: actual revenues and expenditures for fiscal years 2018-19 and 2019-20; the FY2020-21 adopted budget; and the proposed budget for FY2021-22. The College's accounts are maintained in accordance with fund accounting principles to ensure that limitations and restrictions on the College's available resources are observed.

### Student Enrollment

Reimbursable SFTE Enrollment		
FY22 - Projected	FY21 - Estimated	FY20 - Actual
1,050	950	1,232

Oregon community college enrollment has declined significantly since the COVID-19 pandemic began in March 2020. The impact for CCC has exceeded the statewide average due to closures at Tongue Point Job Corps, Coast Guard trainings, and other unique offerings which impacted enrollment. The difficult implementation of a new computer system, during a pandemic and remote work environment, has also impacted enrollment although difficult to quantify.

The funds used by the College include:

- **General Fund (11)** - accounts for all current financial resources not required to be accounted for in other funds. This is the fund in which most operating activities of the College occur.

- **\*\*\*Auxiliary Fund (12)** - accounts for transactions of substantially self-supporting activities that perform services primarily for students, faculty and staff. These activities are financed primarily through user charges and operate in a manner similar to private business enterprises. The College uses the auxiliary fund to account for the operations of its bookstore and some Maritime Science operations. **\*\*\*Please Note: The Auxiliary Fund will be eliminated as of June 30, 2021 recognizing the impact of the negative fund balance in the General Fund.**
- **Grants/Financial Aid Fund (21)** - accounts for resources that are expended only for operating purposes specified by donors or other outside agencies.
- **Unexpended Plant Fund (41)** - accounts for resources available to finance the acquisition, construction, or improvement of plant assets for the College.
- **Plant Fund Debt Service (42)** - accounts for the payment of principal, interest and other debt service charges incurred in financing College plant assets.
- **Clubs and Organizations Fund (54)** - accounts for resources held by the College as custodian or fiscal agent for students, faculty, staff and other organizations.
- **Non-Plant Debt Service Fund (60)** - is used to accumulate resources for the PERS bonding payment of principal and interest.

Within each fund, budgets are prepared for revenues, expenditures and transfers. Revenues and transfers are presented by object. Expenditures are summarized by cost center organization, function and object.

### **The Budget Process**

In November 2020, the College began preparing for fiscal year FY2021-22 budget development with meetings with the representative Budget Advisory Committee which includes faculty and staff representation. Concurrently, the College Council was charged with developing a Program Prioritization Process criterion to evaluate each budget department using data to inform decision making in the budget process. All budget requests have been evaluated and prioritized; however, no decisions have been made to include new investments in the proposed FY2021-22 budget due to resource uncertainty pending the legislative adoption of the 2021-2023 biennium funding. The proposed FY2021-2022 general fund budget represents a continuation budget with collective bargaining adjustments and increases for fixed costs.

The fiscal planning assumption for state support are based on a \$641 million allocation to community colleges and is pending the legislative approval of the 2021-2023 biennium funding. The state support amount may not be known until after the FY2021-22 budget is adopted in June which is typical in legislative years. The College has been awarded more than \$3.5 million in federal funding in three allocations, HEERF I & II and the American Rescue Plan, to support students and the institution related to COVID-19 support for instruction. The federal funds are approved for spending through spring 2022 with no-cost extensions available, if needed.

## **Decision-making Framework**

The Budget Advisory Committee, established in 2012, is part of the College's participatory governance organizational structure to include all constituent groups in decision-making about College resources and spending. The Committee developed guiding principles, which are reviewed annually, and focused decision making by connecting budget discussions to the strategic plan, core themes, values, and strategic initiatives. The Committee membership includes employees from all representative groups.

The FY2021-22 general fund is a continuation budget with future state support allocation uncertainty and pending legislative approval for the 2021-2023 biennium. State support budgeting is based on the \$641 million community college allocation representing \$4.2 million annually. Expenditure budgeting has been informed by the significant staffing changes and collective bargaining which defines steps, salary adjustments, and health benefit insurance. Part-time faculty and classified employee collective bargaining agreements expire in 2023. Full-time faculty negotiations are in process. Fiscal forecast projections will continue to be refined based on actual revenue, expenditures and developing information.

The proposed budget includes:

### **Revenue**

- No change in tuition rate at \$105 per credit;
- Estimated 100 SFTE enrollment increase
- State support appropriations based on a \$641 million Community College allocation representing \$4.2 million;
- \$450,000 timber revenue (exceeding debt service requirements);

### **Expenditure**

- Steps for eligible employees;
- 5 percent increase for medical, dental, vision;
- PERS rate at 23 percent;
- Increases for fixed cost items such as utilities and insurance.

### **FY2021-2022 Proposed Budget**

The General Fund resources include:

- \$4.9 million property taxes;
- \$3.3 million student tuition & fees;
- \$4.2 million state support based on a \$641 million CC funding allocation;
- \$450,000 in timber revenue;
- \$524,000 in other revenue includes former Fund 12 revenue;
- \$2.2 million beginning fund balance.

Total general fund revenue is estimated to be \$13.4 million with an estimated \$2.2 million beginning fund balance. The former Fund 12 revenue in "other"

represents approximately \$400,000 in textbook, clothing, and Forerunner sales and/or rental.

The Budget Advisory Committee was presented with information for a General Fund continuation budget with the uncertainty of state funding in the FY2021-23 biennium limiting new funding investments.

- Step increases for all eligible employees;
- Increases in fixed cost expenditures, including: utilities and insurance to reflect past spending patterns and projected rate increases.

For budgetary control in 2021-22 and beyond, specific guidelines for control and expenditure of the budget have been instituted. Budget managers will be charged with the responsibility to make budget decisions that reflect attention to economical and effective operations.

### **Other Funds Significant Items**

As established in FY12, timber revenues will be used to service debt associated with the borrowing the College has incurred including refunding debt issuance. The FY2021-22 principal and interest is \$545,450. FY2021-22 timber tax estimates as provided by the Oregon Department of Forestry for Clatsop State Forests indicate \$1.120 million is projected for CCC in FY2021-22 (Fiscal Year: 2022 report, dated January 2021).

### **Summary**

Maintaining fiscal sustainability will require on-going review of revenue and expenditure to monitor projections with timely reaction to material variances. Clatsop Community College will be an essential resource to our students, businesses and communities as we recover and grow even stronger together.

This document presents a balanced budget for approval by the Budget Committee and the Board of Education as required by Oregon Local Budget Law.

JoAnn Zahn  
Vice-President, Finance & Operations  
Budget Officer





### Summary by Fund

Fund		18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
<b>Resources</b>					
11	General Fund	(13,256,137)	(14,089,643)	(14,194,527)	(15,600,772)
12	Auxiliary Enterprises Fund	20,812	99,662	(546,272)	715,780
21	Restricted Fund	(4,247,656)	(4,828,565)	(4,572,992)	(5,818,274)
41	Unexpended Plant Fund	(3,940,167)	(3,584,379)	(21,864,425)	(21,583,567)
42	Plant Debt Service Fund	(935,893)	(940,820)	(952,778)	(956,258)
54	Clubs and Organizations Fund	(34,335)	(11,432)	(66,641)	(67,214)
60	PERS Bond Debt Service Fund	(1,212,947)	(1,379,538)	(1,030,000)	(1,092,777)
<b>Total Resources</b>		<b>(23,606,323)</b>	<b>(24,734,715)</b>	<b>(43,227,635)</b>	<b>(44,403,082)</b>

<b>Requirements</b>					
11	General Fund	13,173,688	13,989,187	14,084,027	14,824,492
12	Auxiliary Enterprises Fund	4,188	(64,662)	596,272	-
21	Restricted Fund	4,302,394	4,891,428	4,630,492	5,875,774
41	Unexpended Plant Fund	3,389,517	3,036,029	21,114,425	21,037,367
42	Plant Debt Service Fund	1,486,543	1,489,170	1,702,778	1,502,458
54	Clubs and Organizations Fund	37,046	14,025	69,641	70,214
60	PERS Bond Debt Service Fund	1,212,947	1,379,538	1,030,000	1,092,777
<b>Total Requirements</b>		<b>23,606,323</b>	<b>24,734,715</b>	<b>43,227,635</b>	<b>44,403,082</b>

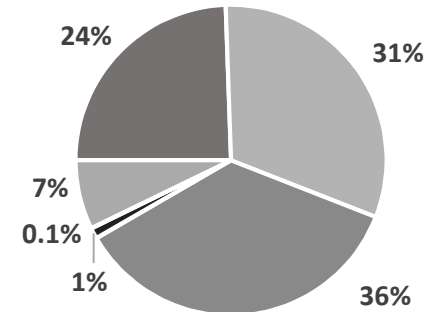
<b>Transfers</b>					
11	General Fund	82,449	100,456	110,500	776,280
12	Auxiliary Enterprises Fund	(25,000)	(35,000)	(50,000)	(715,780)
21	Restricted Fund	(54,738)	(62,863)	(57,500)	(57,500)
41	Unexpended Plant Fund	550,650	548,350	750,000	546,200
42	Plant Debt Service Fund	(550,650)	(548,350)	(750,000)	(546,200)
54	Clubs and Organizations Fund	(2,711)	(2,593)	(3,000)	(3,000)
60	PERS Bond Debt Service Fund				
<b>Total transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## General Fund

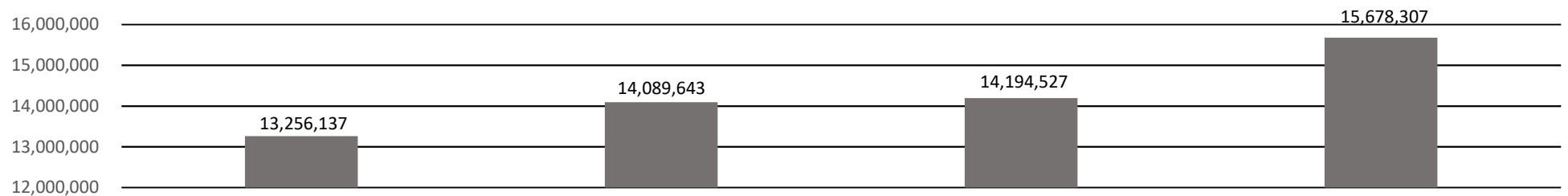
### Summary by Object Code

#### Resources



#### General Fund

Resources:	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Tuition & Fees	3,003,609	26%	3,042,899	24%	3,217,750	25%	3,278,631	24%
State Community College Support	3,192,302	28%	4,134,090	33%	4,218,224	33%	4,218,224	31%
Property Tax - Current Year	4,470,853	39%	4,598,421	36%	4,645,453	36%	4,784,817	36%
Property Tax - Prior Year	110,337	1%	187,238	1%	150,000	1%	150,000	1%
Interest Income	148,206	1.3%	92,923	0.7%	7,500	0.1%	7,500	0.1%
Other Income	582,358	5%	580,889	5%	555,600	4%	961,600	7%
<b>Total Revenues:</b>	<b>11,507,665</b>	<b>100%</b>	<b>12,636,460</b>	<b>100%</b>	<b>12,794,527</b>	<b>100%</b>	<b>13,400,772</b>	<b>100%</b>
Beginning Cash Balance	1,748,472		1,453,183		1,400,000		2,200,000	
<b>Sub-Total Resources:</b>	<b>13,256,137</b>		<b>14,089,643</b>		<b>14,194,527</b>		<b>15,600,772</b>	
Transfer In	-		-		-		77,535	
<b>General Fund Resources:</b>	<b>13,256,137</b>		<b>14,089,643</b>		<b>14,194,527</b>		<b>15,678,307</b>	



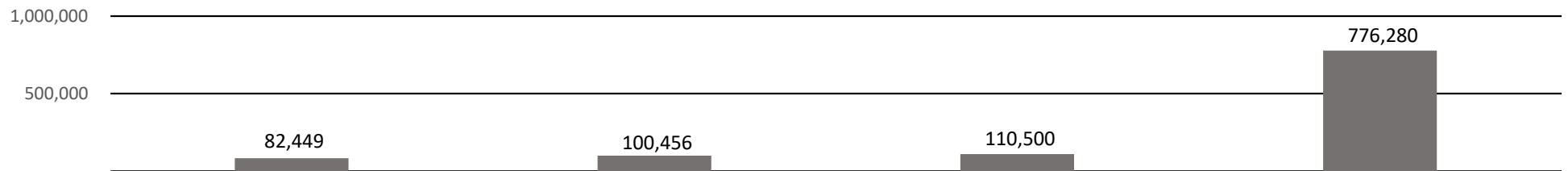
## General Fund

### Summary by Object Code

#### Transfers

#### General Fund

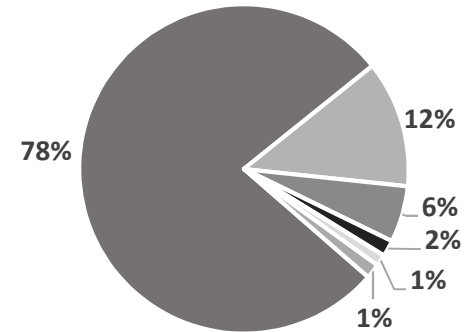
Transfers:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Transfer to FWS	2,895	4,243	2,500	2,500
Transfer from Auxiliary	-	-	-	(77,535)
Transfer to Auxiliary	-	-	-	641,967
Transfer to Grant (PLUS)	35,000	41,091	35,000	35,000
Transfer FTE to SBM	16,843	17,529	20,000	20,000
Transfer to ASG	2,711	2,593	3,000	3,000
Transfer to Cafeteria	25,000	35,000	50,000	151,348
<b>Transfers Out / (In):</b>	<b>82,449</b>	<b>100,456</b>	<b>110,500</b>	<b>776,280</b>



## General Fund

### Summary by Object Code

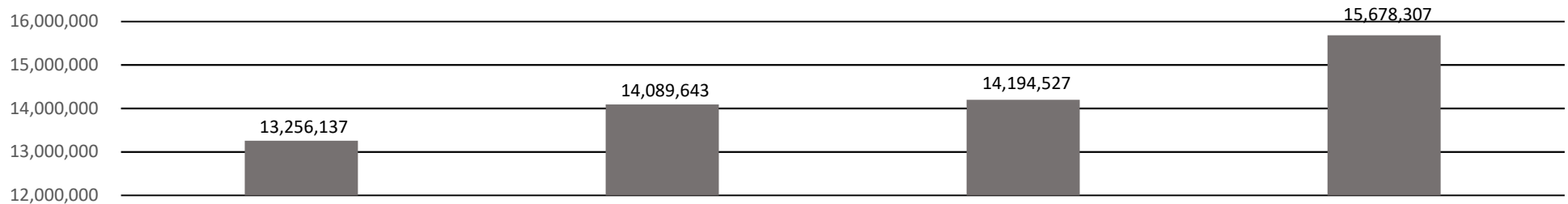
#### Expenditures



#### General Fund

##### Requirements:

	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	9,394,658	80%	9,930,436	82%	10,705,301	79%	11,159,620	78%
Operating Expense	1,546,725	13%	1,486,880	12%	1,760,137	13%	1,785,297	12%
Material & Supply Expense	372,508	3%	331,412	3%	553,319	4%	794,028	6%
Travel Expense	125,908	1%	110,985	1%	217,077	2%	229,126	2%
Capital Asset Expense	105,387	1%	92,288	1%	102,171	1%	163,908	1%
Miscellaneous Expense	175,319	1%	188,427	2%	198,876	1%	204,346	1%
<b>Total Expenses:</b>	<b>11,720,505</b>	<b>100%</b>	<b>12,140,428</b>	<b>100%</b>	<b>13,536,881</b>	<b>100%</b>	<b>14,336,325</b>	<b>100%</b>
Contingency	-		-		547,146		488,167	
Ending Working Capital	1,453,183		1,848,759		-		-	
<b>Sub-Total Requirements:</b>	<b>13,173,688</b>		<b>13,989,187</b>		<b>14,084,027</b>		<b>14,824,492</b>	
Transfer Out	82,449		100,456		110,500		853,815	
<b>General Fund Requirements:</b>	<b>13,256,137</b>		<b>14,089,643</b>		<b>14,194,527</b>		<b>15,678,307</b>	

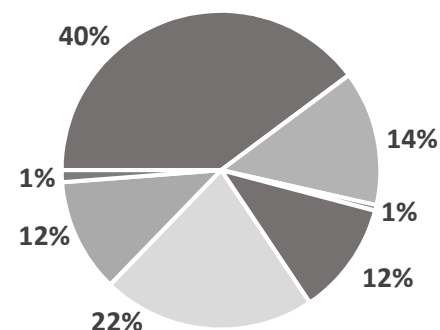




## General Fund

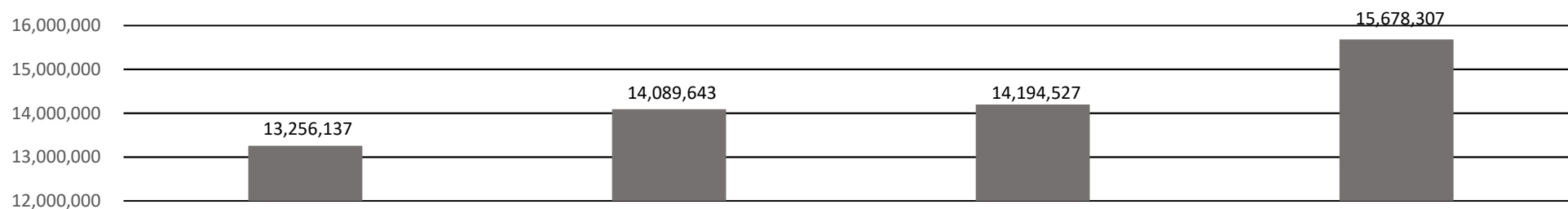
### Summary by Function

#### Expenditures



#### General Fund

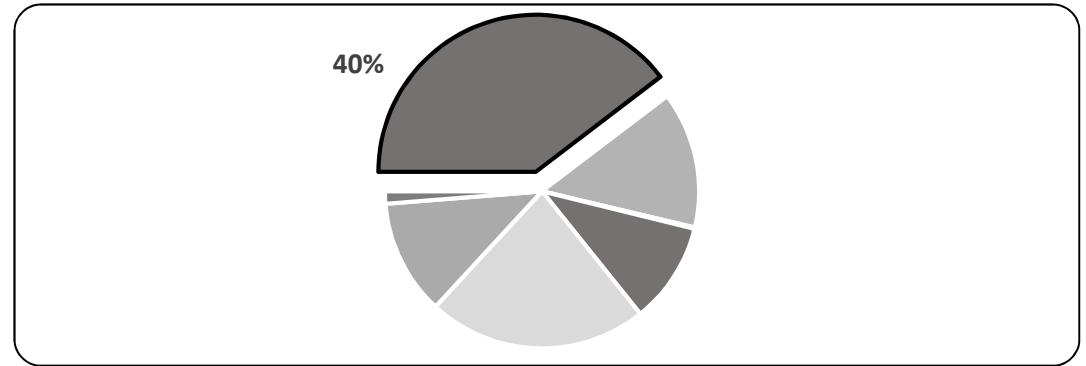
Requirements:	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Instruction	4,766,932	41%	4,877,008	40%	5,367,095	40%	5,708,351	40%
Academic Support	1,471,078	13%	1,589,226	13%	1,902,747	14%	1,964,802	14%
Public Service	12,758	0.1%	12,550	0.1%	21,070	0.2%	82,653	1%
Student Service	1,100,638	9%	1,198,897	10%	1,405,786	10%	1,650,842	12%
Institutional Support	2,804,159	24%	2,814,027	23%	3,061,485	23%	3,099,360	22%
Plant Operation & Maintenance	1,424,851	12%	1,499,742	12%	1,604,398	12%	1,656,017	12%
Scholarships & Fellowships	140,089	1%	148,978	1%	174,300	1%	174,300	1%
<b>Total Expenses:</b>	<b>11,720,505</b>	<b>100%</b>	<b>12,140,428</b>	<b>100%</b>	<b>13,536,881</b>	<b>100%</b>	<b>14,336,325</b>	<b>100%</b>
Contingency	-		-		547,146		488,167	
Ending Working Capital	1,453,183		1,848,759		-		-	
<b>Sub-Total Requirements:</b>	<b>13,173,688</b>		<b>13,989,187</b>		<b>14,084,027</b>		<b>14,824,492</b>	
Transfer Out	82,449		100,456		110,500		853,815	
<b>General Fund Requirements:</b>	<b>13,256,137</b>		<b>14,089,643</b>		<b>14,194,527</b>		<b>15,678,307</b>	



## General Fund - Instruction

### Summary by Object Code

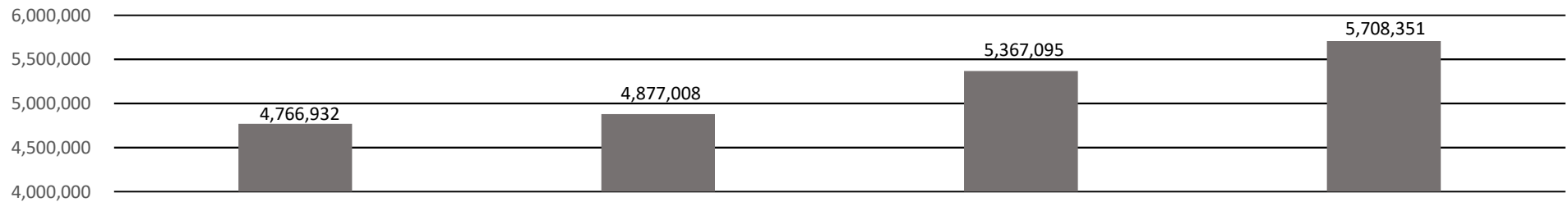
#### Expenditures



#### General Fund - Instruction

##### Requirements:

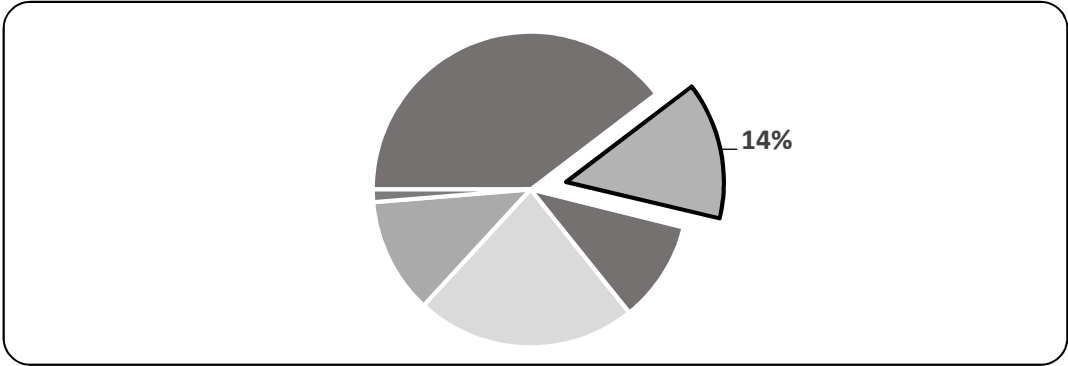
	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	4,532,449	95%	4,688,425	96%	5,013,828	93%	5,190,136	91%
Operating Expense	65,672	1%	62,247	1%	96,966	2%	148,610	3%
Material & Supply Expense	153,228	3%	120,842	2%	218,974	4%	272,341	5%
Travel Expense	15,867	0.3%	5,434	0.1%	36,326	0.7%	36,026	0.6%
Capital Asset Expense	228	0.0%	-	0.0%	1,000	0.0%	61,237	1%
Miscellaneous Expense	(512)	0.0%	60	0.0%	1	0.0%	1	0.0%
<b>Instruction Requirements:</b>	<b>4,766,932</b>	<b>100%</b>	<b>4,877,008</b>	<b>100%</b>	<b>5,367,095</b>	<b>100%</b>	<b>5,708,351</b>	<b>100%</b>





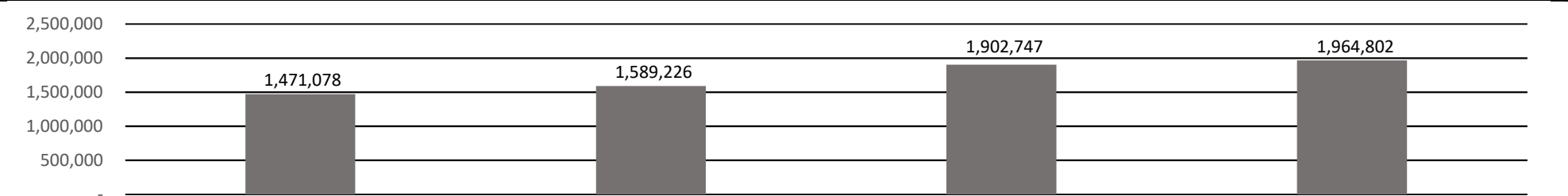
**General Fund - Academic Support**  
*Summary by Object Code*

**Expenditures**



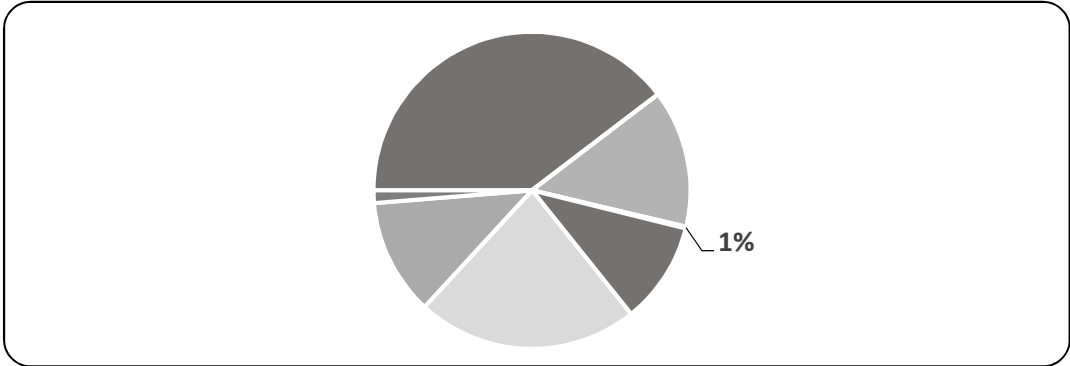
**General Fund - Academic Support**

Requirements:	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	1,316,628	90%	1,447,139	91%	1,683,593	88%	1,745,648	89%
Operating Expense	14,032	1%	17,727	1%	21,283	1%	21,383	1%
Material & Supply Expense	77,416	5%	72,690	5%	111,645	6%	111,545	6%
Travel Expense	47,358	3%	41,000	3%	74,176	4%	74,176	4%
Capital Asset Expense	15,644	1%	10,670	1%	12,050	1%	12,050	1%
<b>Academic Support Requirements:</b>	<b>1,471,078</b>	<b>100%</b>	<b>1,589,226</b>	<b>100%</b>	<b>1,902,747</b>	<b>100%</b>	<b>1,964,802</b>	<b>100%</b>



**General Fund - Public Service**  
*Summary by Object Code*

**Expenditures**



**General Fund - Public Service**

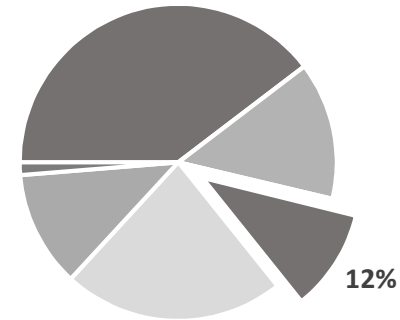
Requirements:	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	8,330	65%	8,207	65%	15,570	74%	62,070	75%
Operating Expense	200	2%	320	3%	400	2%	4,250	5%
Material & Supply Expense	4,228	33%	4,023	32%	5,100	24%	9,663	12%
Travel Expense	-	0.0%	-	0.0%	-	0.0%	1,600	2%
Miscellaneous Expense	-	0.0%	-	0.0%	-	0.0%	5,070	6%
<b>Public Service Requirements:</b>	<b>12,758</b>	<b>100%</b>	<b>12,550</b>	<b>100%</b>	<b>21,070</b>	<b>100%</b>	<b>82,653</b>	<b>100%</b>



## General Fund - Student Service

### Summary by Object Code

#### Expenditures



#### General Fund - Student Service

##### Requirements:

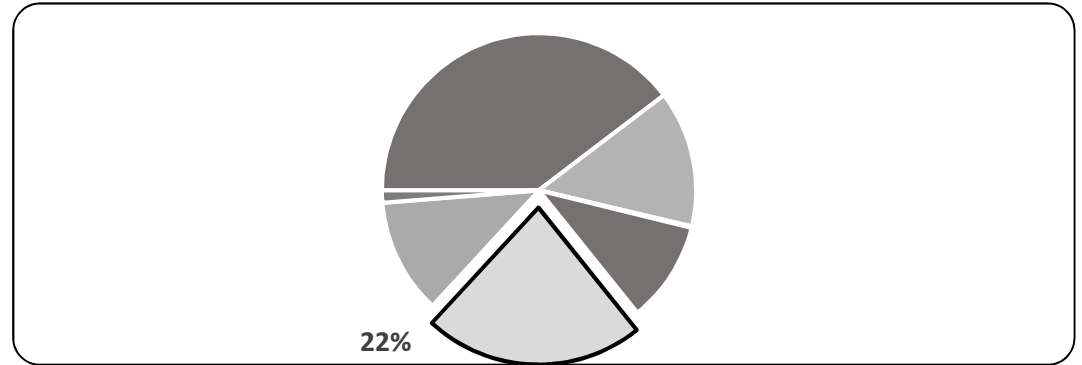
	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	1,056,392	96%	1,164,041	97%	1,303,657	93%	1,355,935	82%
Operating Expense	6,190	1%	9,422	1%	34,448	2%	40,608	2%
Material & Supply Expense	21,024	2%	14,827	1%	45,795	3%	229,664	14%
Travel Expense	17,002	2%	10,107	1%	21,884	2%	23,133	1%
Capital Asset Expense	-	0.0%	500	0.0%	1	0.0%	1,501	0.1%
Miscellaneous Expense	30	0.0%	-	0.0%	1	0.0%	1	0.0%
<b>Student Services Requirements:</b>	<b>1,100,638</b>	<b>100%</b>	<b>1,198,897</b>	<b>100%</b>	<b>1,405,786</b>	<b>100%</b>	<b>1,650,842</b>	<b>100%</b>



## General Fund - Institutional Support

### Summary by Object Code

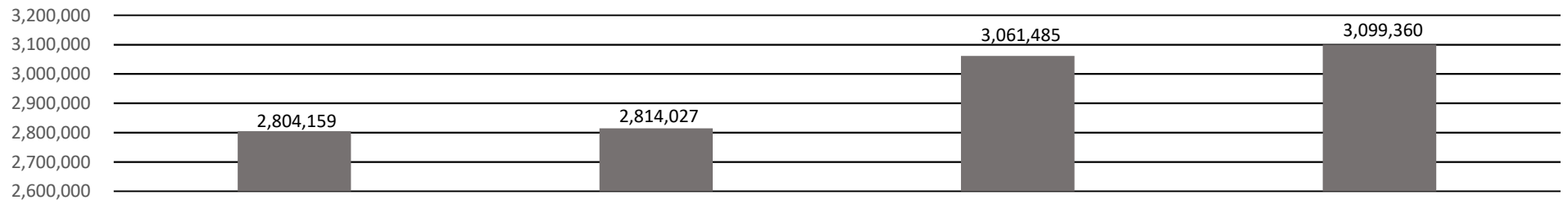
#### Expenditures



#### General Fund - Institutional Support

##### Requirements:

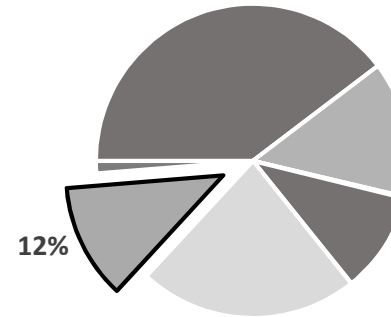
	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	1,739,161	62%	1,861,196	66%	1,886,227	62%	1,951,786	63%
Operating Expense	815,894	29%	703,447	25%	870,830	28%	834,236	27%
Material & Supply Expense	78,152	3%	69,132	2%	100,493	3%	99,503	3%
Travel Expense	45,725	2%	53,967	2%	83,941	3%	93,441	3%
Capital Asset Expense	89,515	3%	81,118	3%	89,120	3%	89,120	3%
Miscellaneous Expense	35,712	1%	45,167	2%	30,874	1%	31,274	1%
<b>Institutional Support Requirements:</b>	<b>2,804,159</b>	<b>100%</b>	<b>2,814,027</b>	<b>100%</b>	<b>3,061,485</b>	<b>100%</b>	<b>3,099,360</b>	<b>100%</b>



## General Fund - Plant Operation & Maintenance

### Summary by Object Code

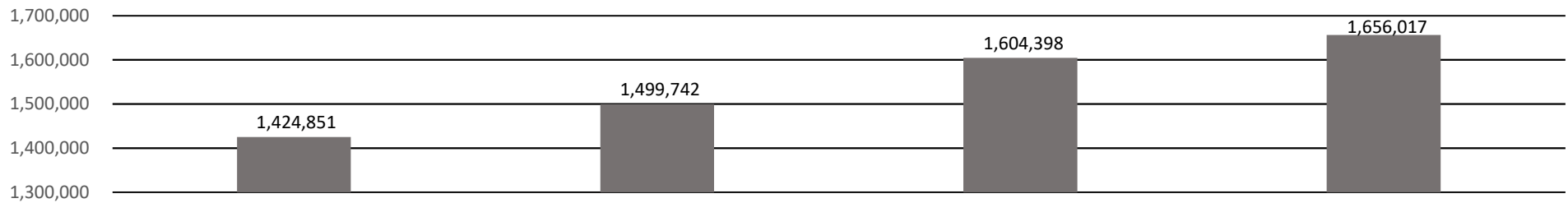
#### Expenditures



#### General Fund - Plant Operation & Maintenance

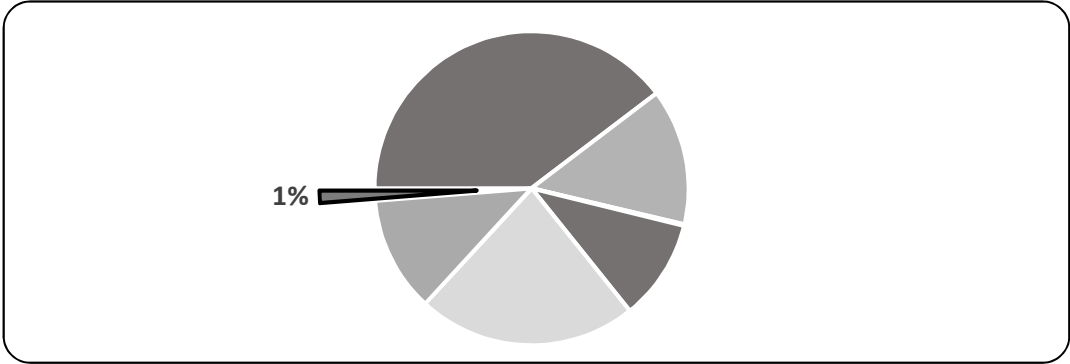
##### Requirements:

	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Payroll Expense	741,698	52%	761,428	51%	802,426	50%	854,045	52%
Operating Expense	644,737	45%	693,717	46%	736,210	46%	736,210	44%
Material & Supply Expense	38,460	3%	44,120	3%	65,012	4%	65,012	4%
Travel Expense	(44)	0.0%	477	0.0%	750	0.0%	750	0.0%
<b>Plant Operation &amp; Maint Requirements:</b>	<b>1,424,851</b>	<b>100%</b>	<b>1,499,742</b>	<b>100%</b>	<b>1,604,398</b>	<b>100%</b>	<b>1,656,017</b>	<b>100%</b>



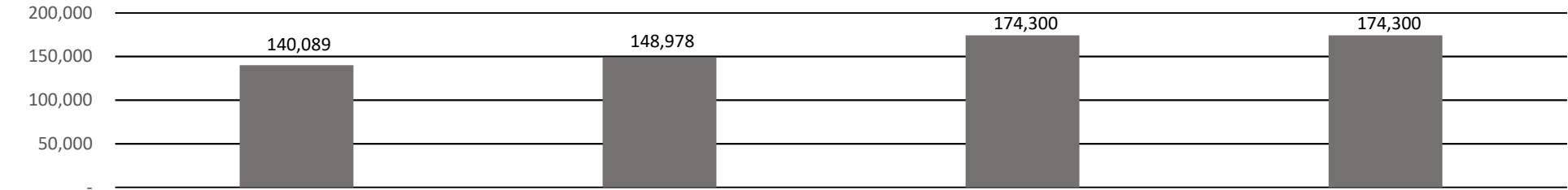
# General Fund - Scholarships & Fellowships Summary by Object Code

Expenditures



## General Fund - Scholarships & Fellowships

Requirements:	18-19 Actual		19-20 Actual		20-21 Adopted		21-22 Proposed	
Material & Supply Expense	-	0.0%	5,778	4%	6,300	4%	6,300	4%
Waivers	58,142	42%	63,237	42%	63,000	36%	63,000	36%
Miscellaneous Expense	81,947	58%	79,963	54%	105,000	60%	105,000	60%
<b>Scholarship &amp; Fellowship Requirements:</b>	<b>140,089</b>	<b>100%</b>	<b>148,978</b>	<b>100%</b>	<b>174,300</b>	<b>100%</b>	<b>174,300</b>	<b>100%</b>



General Fund - Reserves  
 Summary by Object Code

Expenditures

General Fund - Reserves

Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Contingency	-	-	547,146	488,167
Ending Working Capital	1,453,183	1,848,759	-	-
<b>General Fund Reserves:</b>	<b>1,453,183</b>	<b>1,848,759</b>	<b>547,146</b>	<b>488,167</b>



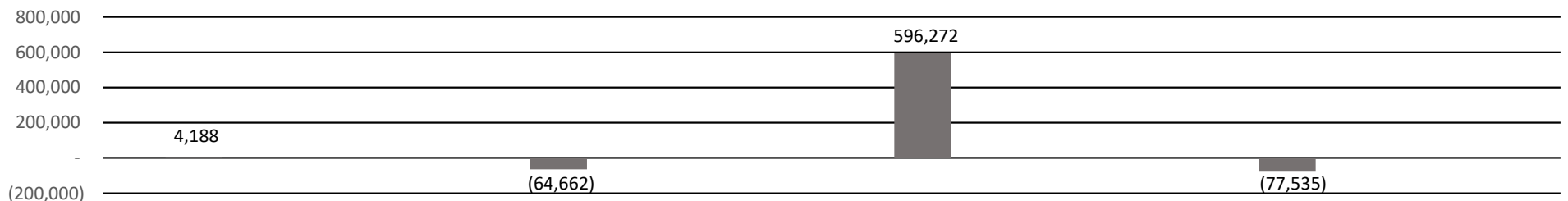




## Auxiliary Fund

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Instruction	81,646	50,494	316,906	(286,617)
Public Service	16,898	14,273	75,698	25,073
Student Service	227,143	223,364	322,360	(281,892)
Plant Operation & Maintenance	-	-	(168,692)	(172,344)
<b>Total Revenues:</b>	<b>325,687</b>	<b>288,131</b>	<b>546,272</b>	<b>(715,780)</b>
Beginning Working Capital	(346,499)	(387,793)	-	-
<b>Sub-Total Resources:</b>	<b>(20,812)</b>	<b>(99,662)</b>	<b>546,272</b>	<b>(715,780)</b>
Intrafund Transfer In	25,000	35,000	50,000	793,315
<b>Auxiliary Resources:</b>	<b>4,188</b>	<b>(64,662)</b>	<b>596,272</b>	<b>77,535</b>

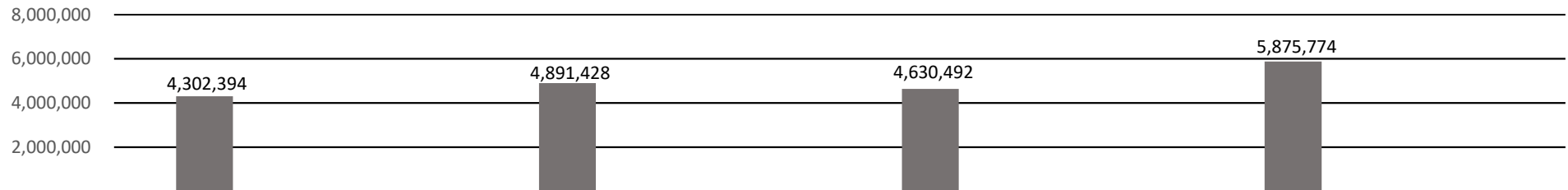
Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Instruction	117,400	64,504	111,906	-
Public Service	15,155	17,655	75,698	-
Student Service	259,426	276,598	372,360	-
Plant Operations & Maintenance	-	-	36,308	-
<b>Total Expenses:</b>	<b>391,981</b>	<b>358,757</b>	<b>596,272</b>	<b>-</b>
Ending Working Capital	(387,793)	(423,419)	-	-
<b>Sub-Total Requirements:</b>	<b>4,188</b>	<b>(64,662)</b>	<b>596,272</b>	<b>-</b>
Intrafund Transfer Out	-	-	-	(77,535)
<b>Auxiliary Requirements:</b>	<b>4,188</b>	<b>(64,662)</b>	<b>596,272</b>	<b>(77,535)</b>



## Grants/Financial Aid Fund

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Grants & Contracts	4,024,220	4,512,952	3,977,064	5,072,605
Miscellaneous Revenue	223,436	315,613	595,928	745,669
<b>Total Revenues:</b>	<b>4,247,656</b>	<b>4,828,565</b>	<b>4,572,992</b>	<b>5,818,274</b>
Transfer From GF	54,738	62,863	57,500	57,500
<b>Grants/Financial Aid Resources:</b>	<b>4,302,394</b>	<b>4,891,428</b>	<b>4,630,492</b>	<b>5,875,774</b>

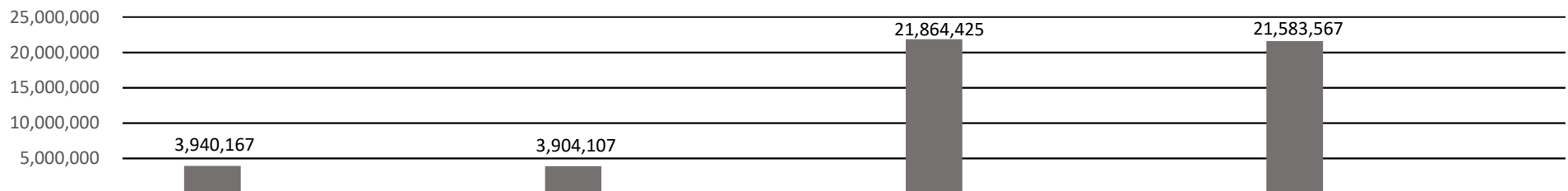
Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Payroll Expense	1,521,385	1,706,045	1,546,776	1,739,559
Operating Expense	60,676	81,410	54,783	68,431
Material & Supply Expense	2,452,993	2,815,717	2,428,768	2,966,833
Travel Expense	128,932	78,848	102,434	84,651
Capital Asset Expense	46,351	62,457	14,333	468,146
Miscellaneous Expense	92,057	146,951	483,398	548,154
<b>Total Expenses:</b>	<b>4,302,394</b>	<b>4,891,428</b>	<b>4,630,492</b>	<b>5,875,774</b>



## Unexpended Plant Fund

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Interest Income	-	10,808	40,000	40,000
Miscellaneous Revenue	857,941	1,419,242	21,380,000	21,380,000
<b>Total Revenues:</b>	<b>857,941</b>	<b>1,430,050</b>	<b>21,420,000</b>	<b>21,420,000</b>
Beginning Working Capital	3,082,226	2,154,329	444,425	163,567
<b>Sub-Total Resources:</b>	<b>3,940,167</b>	<b>3,584,379</b>	<b>21,864,425</b>	<b>21,583,567</b>
Intrafund Transfer In	-	319,728	-	-
<b>Unexpended Plant Resources:</b>	<b>3,940,167</b>	<b>3,904,107</b>	<b>21,864,425</b>	<b>21,583,567</b>

Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Payroll Expense	94,396	208,984	204,794	-
Operating Expense	571,923	1,126,326	5,042,500	5,042,500
Material & Supply Expense	60,447	1,073	7,500	7,500
Travel Expense	26,296	11,389	5,000	5,000
Capital Asset Expense	482,126	1,463,945	14,975,746	15,103,482
<b>Total Expenses:</b>	<b>1,235,188</b>	<b>2,811,717</b>	<b>20,235,540</b>	<b>20,158,482</b>
Ending Cash Balance/Contingency	2,154,329	224,312	878,885	878,885
<b>Sub-Total Requirements:</b>	<b>3,389,517</b>	<b>3,036,029</b>	<b>21,114,425</b>	<b>21,037,367</b>
Transfers Out	550,650	548,350	750,000	546,200
Intrafund Transfer Out	-	319,728	-	-
<b>Unexpended Plant Requirements:</b>	<b>3,940,167</b>	<b>3,904,107</b>	<b>21,864,425</b>	<b>21,583,567</b>



## Plant Fund Debt Service

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Property Tax - Debt Service	935,893	940,820	952,778	956,258
<b>Total Revenues:</b>	<b>935,893</b>	<b>940,820</b>	<b>952,778</b>	<b>956,258</b>
Transfers In	550,650	548,350	750,000	546,200
<b>Debt Service Resources:</b>	<b>1,486,543</b>	<b>1,489,170</b>	<b>1,702,778</b>	<b>1,502,458</b>

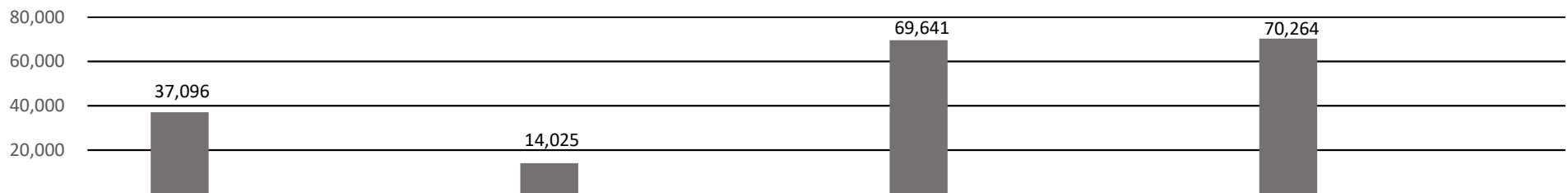
Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Interest & Fees	422,543	392,970	567,778	337,458
Debt service payments	1,064,000	1,095,000	1,135,000	1,165,000
<b>Total Expenses:</b>	<b>1,486,543</b>	<b>1,487,970</b>	<b>1,702,778</b>	<b>1,502,458</b>
Ending Cash Balance/Contingency	-	1,200	-	-
<b>Debt Service Requirements:</b>	<b>1,486,543</b>	<b>1,489,170</b>	<b>1,702,778</b>	<b>1,502,458</b>



## Clubs and Organizations Fund

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Public Service	13,706	2,765	4,235	4,235
Student Service	17,964	8,667	24,815	25,815
<b>Total Revenues:</b>	<b>31,670</b>	<b>11,432</b>	<b>29,050</b>	<b>30,050</b>
Beginning Working Capital	2,665	-	37,591	37,164
<b>Sub-Total Resources:</b>	<b>34,335</b>	<b>11,432</b>	<b>66,641</b>	<b>67,214</b>
Transfer In	2,711	2,593	3,000	3,000
Intrafund Transfer In	50	-	-	50
<b>Club &amp; Organization Resources:</b>	<b>37,096</b>	<b>14,025</b>	<b>69,641</b>	<b>70,264</b>

Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Public Service	23,546	4,179	10,810	10,810
Student Service	13,429	9,513	45,362	46,362
Institutional Support	71	-	-	-
<b>Total Expenses:</b>	<b>37,046</b>	<b>13,692</b>	<b>56,172</b>	<b>57,172</b>
Ending Working Capital	-	333	13,469	13,042
<b>Sub-Total Requirements:</b>	<b>37,046</b>	<b>14,025</b>	<b>69,641</b>	<b>70,214</b>
Intrafund Transfer Out	50	-	-	50
<b>Club &amp; Organization Requirements:</b>	<b>37,096</b>	<b>14,025</b>	<b>69,641</b>	<b>70,264</b>



## Non-Plant Debt Service

Resources:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Local Grants/Contracts	854,030	786,347	750,000	750,000
Interest Income	9,287	7,702	5,000	5,000
<b>Total Revenues:</b>	<b>863,317</b>	<b>794,049</b>	<b>755,000</b>	<b>755,000</b>
Beginning Cash Balance	349,630	585,489	275,000	337,777
<b>Non-Plant Debt Resources:</b>	<b>1,212,947</b>	<b>1,379,538</b>	<b>1,030,000</b>	<b>1,092,777</b>

Requirements:	18-19 Actual	19-20 Actual	20-21 Adopted	21-22 Proposed
Bank Service Fees	30	10	20	20
Interest	272,428	255,990	237,203	215,222
Debt Service Principal	355,000	405,000	455,000	515,000
<b>Total Expenses:</b>	<b>627,458</b>	<b>661,000</b>	<b>692,223</b>	<b>730,242</b>
Ending Cash - Unrestricted	585,489	718,538	337,777	362,535
<b>Non-Plant Debt Requirements:</b>	<b>1,212,947</b>	<b>1,379,538</b>	<b>1,030,000</b>	<b>1,092,777</b>

