

# CLATSOP COMMUNITY COLLEGE

2018-2019 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, 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 Leslie Hall, Affirmative Action/Gender Equity (Title IX) Officer, Towler Hall, Suite 110, 503-338-2450; TDD 503-338-2468. The Title II/Section 504 Coordinator, Lisa Deneen, is located in Towler Hall, Suite 312B, 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, Library Suite 110, 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, 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 Leslie Hall, Oficial de Acción Afirmativa / Título IX localizado en Towler Hall número 110, número de teléfono 503-338-2450, TDD (discapacidad auditiva) 503-338-2468. El Coordinador de la Título II/Sección 504, Lisa Deneen, se encuentra en Columbia Hall, numero 304, 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, 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.

# Proposed

FY 18-19

Budget Message  
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## Budget Committee

### Appointed Members

Al Arp  
Rachel Jensen  
David Oser  
Larry Popkin           17-18 Secty  
Robert Stricklin  
Kim Shillinger  
Nicole Williams

Summary All Funds  
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General Fund  
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Auxiliary Fund  
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<u>Board of Directors</u>	<u>Zone</u>
Tessa James Scheller	3
Anne Teaford-Cantor	2, 17-18 Chair
Esther Moberg	3
Rosemary Baker-Monaghan	3
Karen Burke	1
Andrea Mazzaella	2
Robert Duehmig	2

Grants / Financial Aid Fund  
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Plant Funds  
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### Executive Officer

Chris Breitmeyer

Clubs and Organizations Fund  
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### Budget Officer

JoAnn Zahn

Non-Plant Debt Service Fund  
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**Fiscal Year 2018-2019  
Budget Message  
Clatsop Community College  
May 1, 2018**

**Introduction**

As required by Oregon Local Budget Law, this document presents a balanced budget for approval by the Budget Committee and the Board of Directors. This budget provides strategic investment with flexibility to allocate budget to new initiatives during the fiscal year. Strategic initiatives are currently in development for the 2018-2023 institutional strategic plan.

**2017-18 Budget Adjustments and Fund Overview**

General Fund 2017-18 (current year) revised budget reflects changes to revenue and expenditure estimates due to the decision to delay the Qualified Member of Engineering Department (QMED) program and student enrollment lower than projected. The adopted budget included an 8 percent tuition and fee increase. Actual tuition and fee revenue is flat compared to FY16-17. Expenditure levels are up approximately 10 percent as anticipated with new positions and collective bargaining cost-of-living and step increases.

Major **2017-18** adjustments and milestones include:

Revenue

- Legislative State support approved at \$570 million for 2017-19 biennium;
- Revised tuition and fee estimate reflecting flat revenue;
- Higher than anticipated timber proceeds.

Expenditure

- No cash flow borrowing required in FY18;
- Facilities director position returning to general fund (formerly project manager Plant Fund)
- Patriot Hall opening in July 2017 with staffing model evolving to meet student and community needs.

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 all College faculty and staff. The Budget Advisory Committee has worked diligently to consider strategic planning and financial position to develop the 2018-19 budget with an emphasis on budget flexibility. The strategic planning process and specifically, development of strategic initiatives, is continuing.

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. Improving General Fund reserves is a priority for both fiscal sustainability and to address cash flow requirements.

This document provides: actual revenues and expenditures for fiscal years 2015-16 and 2016-17; the 2017-18 adopted budget; and the proposed budget for 2018-19. 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		
FY19 - Projected	FY18 - Estimated	FY17 - Actual
1400	1400	1426

The upward trend in reimbursable enrollment began with focused efforts on student retention and advising in FY17; however, revised estimates indicate a 1 percent decline in FY18 and flat enrollment projected in FY19.

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.
- **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 January 2018, the College began preparing for fiscal year 2018-19 budget development with meetings with the representative Budget Advisory Committee which includes faculty and staff representation. Concurrently, a Strategic Planning Committee has been developing a new five-year strategic plan informing the budget priorities and future goals.

The fiscal planning assumption for state support has been made using the 2017-2019 Legislative approved allocation at \$570 million to community colleges. Clatsop anticipates receiving 1.1% of the total community college allocation with \$3.156 million estimated in FY2018-19 (CCSF Formula 4<sup>th</sup> Quarter, April 15, 2018). The February 2018 special session declined to fund any portion of the \$32 million community college request.

A fiscal forecasting document that defines revenues and expenditures has been used to describe the current and projected fiscal outlook for the College. The administration has continued to meet with the faculty, classified and supervisory staff members to discuss fiscal information and provide updates as new information becomes available.

### **Decision-making Framework**

The Budget Advisory Committee, established by then President Galizio 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, reviewed annually, and focused decision making by connecting budget discussions to the strategic plan, core values and strategic initiatives. The Committee membership includes employees from all representative groups. Meetings have concentrated on revenue sources including tuition and fees, state support, property taxes, and timber revenue with key changes anticipated in 2018-19. Expenditures have been reviewed at summary levels as informed by the significant staffing changes and collective bargaining which defines steps and health benefit insurance. The full-time faculty, part-time faculty and classified employee collective bargaining agreements expire in 2019 or later; therefore, COLA adjustment, as defined by the agreement or approved by the Board, are in the proposed budget. Fiscal forecast projections and budget development assumptions continue to be refined based on actual revenue, expenditures and developing information.

The proposed budget includes:

**Revenue**

- \$3 tuition increase, effective summer 2018;
- State support appropriations based on April 2018 CCSF Allocation;
- \$450,000 timber revenue (exceeding debt service requirements).

**Expenditure**

- Steps for eligible employees;
- 3 percent cost of living increase for all eligible employees (collective bargaining defined rate);
- 5 percent increase for medical, dental, vision;
- PERS rate remains at 21 percent;
- Increases for fixed cost items such as utilities and insurance.

**2018-2019 Proposed Budget**

The proposed budget has reason for optimism based on strategic planning and investment in academic, student services and operations. The General Fund resources for 2018-19 include:

- \$4.526 million property taxes;
- \$3.314 million student tuition & fees;
- \$3.156 million state support appropriations;
- \$450,000 in timber revenue;
- \$164,600 in other revenue;
- \$1,100,000 beginning fund balance.

Budgeted expenditures in the General Fund reflect the following changes as recommended by the Budget Advisory Committee. Double asterisk (\*\*) represents Plant Fund (41) budget.

The Budget Advisory Committee considered twelve budget requests and prioritized the requests in the following order:

<b>Position/Item</b>	<b>AVG. Rank/Range</b>	<b>Cost</b>
<b>Counseling</b>	3.9 (1-10)	14,319
<b>Library staffing</b>	4.0 (1-9)	21,000
<b>Computer services VM ware</b>	4.2 (1-9)	38,800**
<b>ABS Program</b>	4.9 (1-12)	55,797
<b>Admissions PT assistant</b>	6.2 (3-11)	8,273
<b>Historic preservation shop</b>	6.2 (1-11)	5,000**
<b>Maritime Assistant</b>	6.2 (2-11)	35,065
<b>Chem. faculty</b>	7.2 (1-11)	62,666
<b>Retention online NSO</b>	7.3 (2-11)	75,375**
<b>Testing center</b>	7.7 (4-12)	10,402
<b>TRIO</b>	7.9 (3-12)	64,107
<b>Social Sci. faculty</b>	10.1 (1-12)	78,747



- Increase Counselor position to 1000 hour position (from 599 hour)
- 1.0 FTE Swing Shift Custodial/Maintenance Assistant
- Continuing 1.0 FTE Welding Faculty Position
- Continuing Institutional Research – contracted services with Linn-Benton Community College
- Establish \$20,000 Professional Development Fund for non-represented employees (Service & Supervisory & Confidential Classified)
- 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 2018-19 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 2018-19 principal and interest is \$676,319. 2018-19 timber tax estimates as provided by the Oregon Department of Forestry for Clatsop State Forests indicate \$1,453,011 is projected for CCC in 2018-19 (Fiscal Year: 2019 report, dated 1/30/18).

### **Summary**

Maintaining fiscal sustainability will require on-going review of revenue and expenditure to monitor projections with timely reaction to material variances. There are reasons for optimism including a strong economy for the next legislative community college funding consideration FY19-21 as well as efforts to increase student enrollment and persistence guided by the 2018-2023 strategic plan.

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

JoAnn Zahn  
 Vice-President, Finance & Operations  
 Budget Officer



## Summary by Fund

Fund	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
<b>Resources</b>				
11 General Fund	-10,637,900	-11,932,062	-11,692,251	-12,721,331
12 Auxiliary Fund	-29,839	-17,276	-807,141	-740,962
21 Grants/Financial Aid Fund	-4,170,310	-4,411,127	-4,917,340	-4,765,147
41 Unexpended Plant Fund	-9,339,588	-11,055,416	-3,600,000	-4,500,000
42 Plant Fund Debt Service	-949,383	-942,733	-999,093	-935,932
54 Clubs and Organizations Fund	-43,585	-30,588	-66,053	-73,128
60 Non-Plant Debt Service Fund	-581,364	-760,602	-894,932	-948,929
<b>Total Resources</b>	<b>-25,751,969</b>	<b>-29,149,804</b>	<b>-22,976,810</b>	<b>-24,685,429</b>

<b>Requirements</b>				
11 General Fund	10,618,557	11,852,846	11,618,701	12,640,331
12 Auxiliary Fund	29,839	42,276	832,141	765,962
21 Grants/Financial Aid Fund	4,186,945	4,462,479	4,962,390	4,818,147
41 Unexpended Plant Fund	8,763,961	10,480,769	3,023,653	3,948,600
42 Plant Fund Debt Service	1,525,010	1,517,380	1,575,440	1,487,332
54 Clubs and Organizations Fund	46,293	33,452	69,553	76,128
60 Non-Plant Debt Service Fund	581,364	760,602	894,932	948,929
<b>Total Requirements</b>	<b>25,751,969</b>	<b>29,149,804</b>	<b>22,976,810</b>	<b>24,685,429</b>

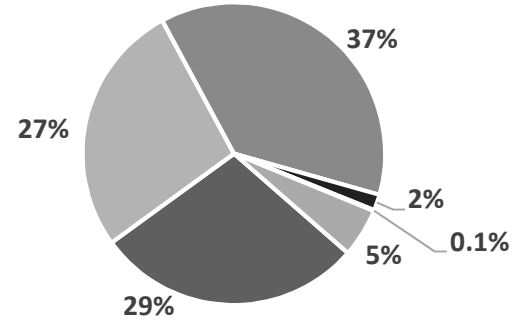
<b>Transfers</b>				
11 General Fund	19,343	79,216	73,550	81,000
12 Auxiliary Fund		-25,000	-25,000	-25,000
21 Grants/Financial Aid Fund	-16,635	-51,352	-45,050	-53,000
41 Unexpended Plant Fund	575,627	574,647	576,347	551,400
42 Plant Fund Debt Service	-575,627	-574,647	-576,347	-551,400
54 Clubs and Organizations Fund	-2,708	-2,864	-3,500	-3,000
<b>Total transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# General Fund

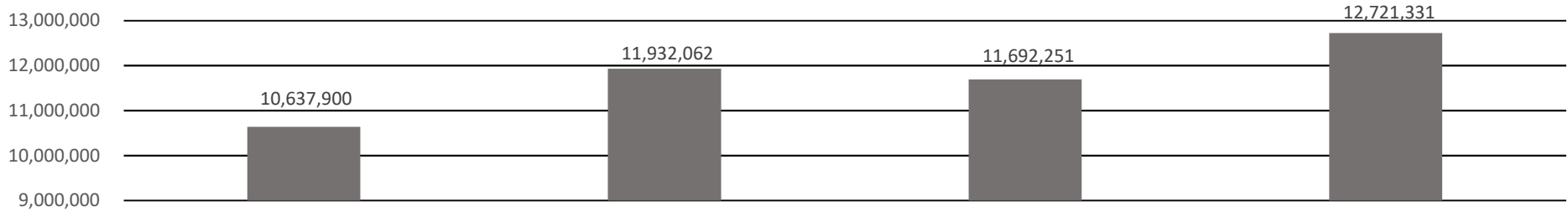
## Summary by Object Code

### Resources



### General Fund

Resources:	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Tuition & Fees	2,989,868	30%	3,091,052	28%	3,543,300	32%	3,324,250	29%
State Community College Support	2,231,088	22%	2,410,906	22%	2,356,351	21%	3,156,481	27%
Property Tax - Current Year	4,039,744	41%	4,178,258	38%	4,200,000	38%	4,326,000	37%
Property Tax - Prior Year	177,108	2%	156,740	1%	250,000	2%	200,000	2%
Interest Income	18,752	0.2%	39,626	0.4%	10,000	0.1%	10,000	0.1%
Other Income	467,395	5%	1,133,040	10%	632,600	6%	604,600	5%
<b>Total Revenues:</b>	<b>9,923,955</b>	<b>100%</b>	<b>11,009,622</b>	<b>100%</b>	<b>10,992,251</b>	<b>100%</b>	<b>11,621,331</b>	<b>100%</b>
Beginning Cash Balance	713,945		922,440		700,000		1,100,000	
<b>General Fund Resources:</b>	<b>10,637,900</b>		<b>11,932,062</b>		<b>11,692,251</b>		<b>12,721,331</b>	



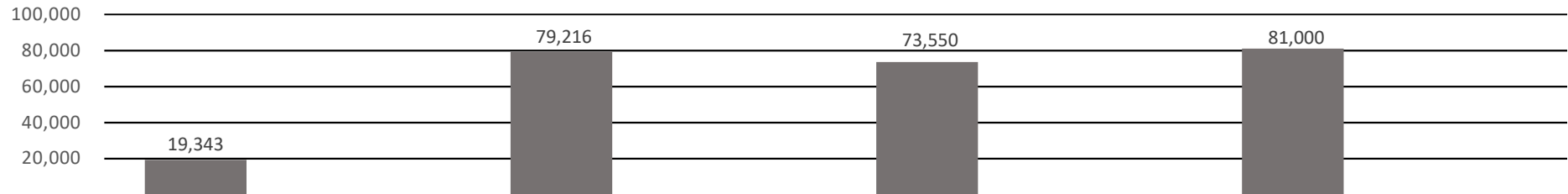
# General Fund

## Summary by Object Code

### Transfers

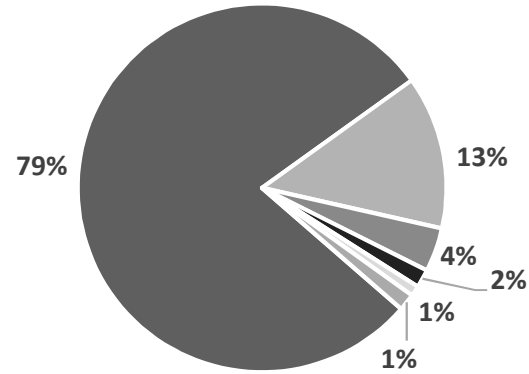
#### General Fund

<b>Transfers:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Transfer To FWS	1,635	8,381	2,050	
Transfer to Grant (PLUS)		25,000	25,000	35,000
Transfer FTE To SBA	15,000	17,971	18,000	18,000
Transfer To ASB	2,708	2,864	3,500	3,000
Transfer To Cafeteria		25,000	25,000	25,000
<b>Transfers Out:</b>	<b>19,343</b>	<b>79,216</b>	<b>73,550</b>	<b>81,000</b>



**General Fund**  
*Summary by Object Code*

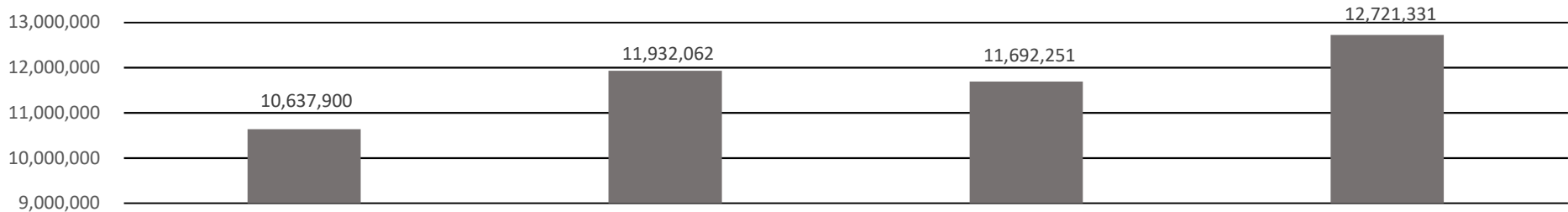
**Expenditures**



**General Fund**

**Requirements:**

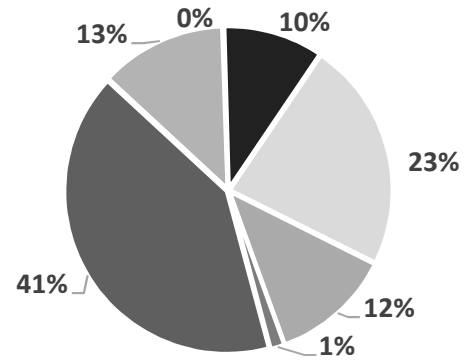
	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Payroll Expense	7,705,082	79%	7,846,624	80%	8,835,844	78%	9,507,770	79%
Operating Expense	1,314,327	14%	1,373,755	14%	1,594,454	14%	1,626,259	13%
Material & Supply Expense	308,824	3%	311,363	3%	427,190	4%	466,769	4%
Travel Expense	118,362	1%	117,956	1%	163,986	1%	191,923	2%
Capital Asset Expense	84,363	1%	83,321	1%	107,693	1%	110,993	1%
Miscellaneous Expense	165,159	2%	119,143	1%	178,251	2%	178,661	1%
<b>Total Expenses:</b>	<b>9,696,117</b>	<b>100%</b>	<b>9,852,162</b>	<b>100%</b>	<b>11,307,418</b>	<b>100%</b>	<b>12,082,375</b>	<b>100%</b>
Contingency	-		-		311,283		557,956	
Ending Working Capital	922,440		2,000,684		-		-	
<b>Sub-Total Requirements:</b>	<b>10,618,557</b>		<b>11,852,846</b>		<b>11,618,701</b>		<b>12,640,331</b>	
Transfer Out	19,343		79,216		73,550		81,000	
<b>General Fund Requirements:</b>	<b>10,637,900</b>		<b>11,932,062</b>		<b>11,692,251</b>		<b>12,721,331</b>	



# General Fund

## Summary by Function

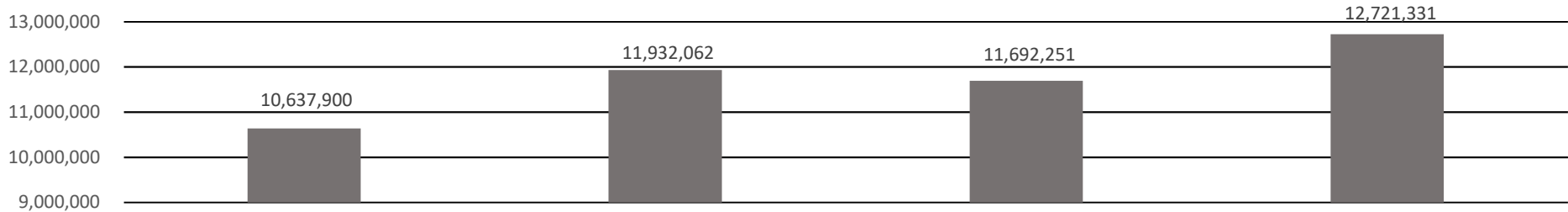
### Expenditures



### General Fund

#### Requirements:

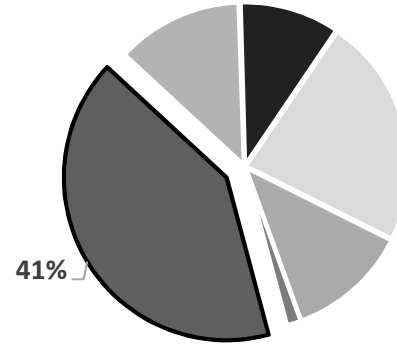
	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Instruction	3,950,127	41%	4,099,211	42%	4,720,235	42%	4,958,674	41%
Academic Support	1,110,853	11%	1,177,936	12%	1,299,687	11%	1,518,559	13%
Public Service	8,088	0%	13,547	0%	12,036	0%	14,212	0%
Student Service	1,044,086	11%	893,482	9%	1,158,616	10%	1,195,169	10%
Institutional Support	2,329,400	24%	2,359,369	24%	2,579,542	23%	2,768,834	23%
Plant Operation & Maintenance	1,108,133	11%	1,203,607	12%	1,369,302	12%	1,458,927	12%
Scholarships & Fellowships	145,430	1%	105,010	1%	168,000	1%	168,000	1%
<b>Total Expenses:</b>	<b>9,696,117</b>	<b>100%</b>	<b>9,852,162</b>	<b>100%</b>	<b>11,307,418</b>	<b>100%</b>	<b>12,082,375</b>	<b>100%</b>
Ending Working Capital	922,440		2,000,684					
Contingency					311,283		557,956	
<b>Sub-Total Requirements:</b>	<b>10,618,557</b>		<b>11,852,846</b>		<b>11,618,701</b>		<b>12,640,331</b>	
Transfer Out	19,343		79,216		73,550		81,000	
<b>General Fund Requirements:</b>	<b>10,637,900</b>		<b>11,932,062</b>		<b>11,692,251</b>		<b>12,721,331</b>	





**General Fund - Instruction**  
**Summary by Object Code**

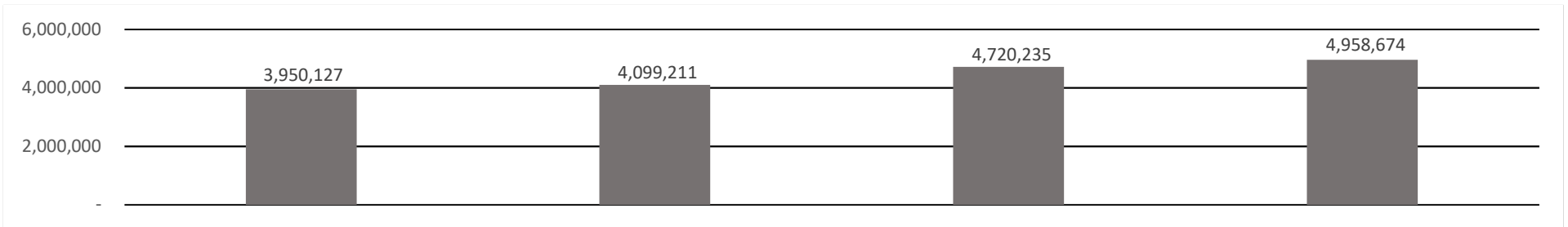
**Expenditures**



**General Fund - Instruction**

**Requirements:**

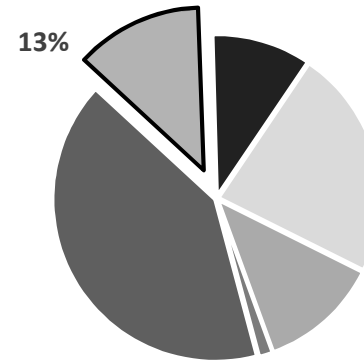
	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Payroll Expense	3,751,038	95%	3,880,780	95%	4,397,771	93%	4,628,662	93%
Operating Expense	69,281	2%	82,484	2%	119,879	3%	105,715	2%
Material & Supply Expense	107,168	3%	113,640	3%	164,350	3%	183,762	4%
Travel Expense	22,958	0.6%	22,327	0.5%	37,235	0.8%	39,535	0.8%
Capital Asset Expense	-	0%	-	0%	1,000	0%	1,000	0%
Miscellaneous Expense	(318)	0%	(20)	0%	-	0%	-	0%
<b>Instruction Requirements:</b>	<b>3,950,127</b>	<b>100%</b>	<b>4,099,211</b>	<b>100%</b>	<b>4,720,235</b>	<b>100%</b>	<b>4,958,674</b>	<b>100%</b>



# General Fund - Academic Support

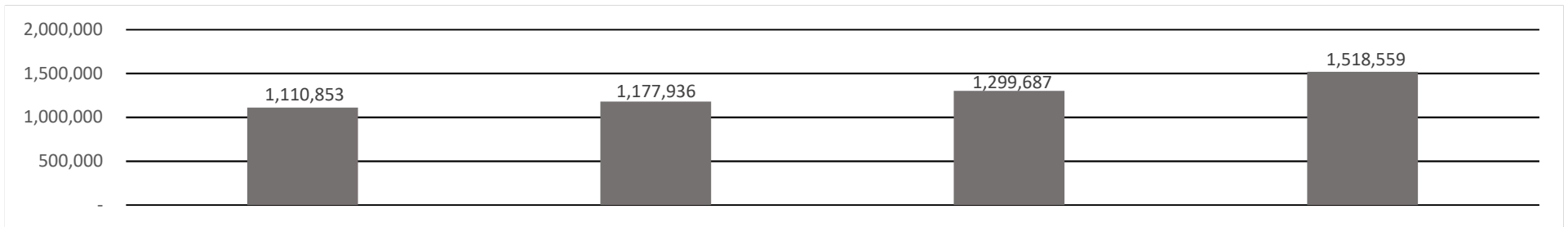
## Summary by Object Code

### Expenditures



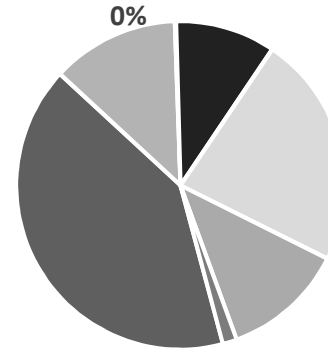
### General Fund - Academic Support

Requirements:	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Payroll Expense	976,920	88%	1,040,512	88%	1,129,380	87%	1,332,898	88%
Operating Expense	20,804	2%	11,708	1%	13,323	1%	16,328	1%
Material & Supply Expense	65,731	6%	69,481	6%	89,690	7%	93,479	6%
Travel Expense	39,410	4%	42,993	4%	56,294	4%	64,554	4%
Capital Asset Expense	7,988	1%	13,242	1%	11,000	1%	11,300	1%
<b>Academic Support Requirements:</b>	<b>1,110,853</b>	<b>100%</b>	<b>1,177,936</b>	<b>100%</b>	<b>1,299,687</b>	<b>100%</b>	<b>1,518,559</b>	<b>100%</b>



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

**Expenditures**

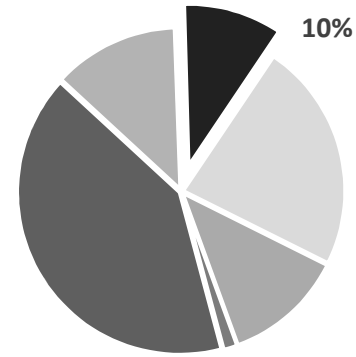


**General Fund - Public Service**

<b>Requirements:</b>	<b>15-16 Actual</b>		<b>16-17 Actual</b>		<b>17-18 Adopted</b>		<b>18-19 Proposed</b>	
Payroll Expense	4,439	55%	6,471	48%	7,536	63%	9,712	68%
Operating Expense	315	4%	100	1%	400	3%	400	3%
Material & Supply Expense	3,334	41%	6,976	51%	4,100	34%	4,100	29%
<b>Public Service Requirements:</b>	<b>8,088</b>	<b>100%</b>	<b>13,547</b>	<b>100%</b>	<b>12,036</b>	<b>100%</b>	<b>14,212</b>	<b>100%</b>



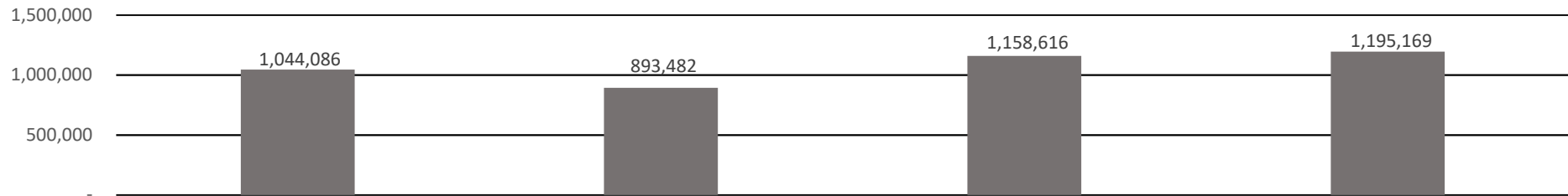
**General Fund - Student Service**  
*Summary by Object Code*



**Expenditures**

**General Fund - Student Service**

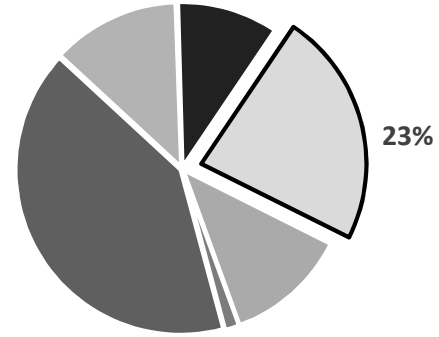
<b>Requirements:</b>	<b>15-16 Actual</b>		<b>16-17 Actual</b>		<b>17-18 Adopted</b>		<b>18-19 Proposed</b>	
Payroll Expense	993,133	95%	839,249	94%	1,082,437	93%	1,115,874	93%
Operating Expense	11,014	1%	14,615	2%	14,714	1%	20,089	2%
Material & Supply Expense	23,702	2%	23,974	3%	38,620	3%	39,223	3%
Travel Expense	13,733	1%	13,532	2%	22,843	2%	19,981	2%
Capital Asset Expense	-	0.0%	2,112	0.2%	1	0.0%	1	0.0%
Miscellaneous Expense	2,504	0.2%	-	0.0%	1	0.0%	1	0.0%
<b>Student Services Requirements:</b>	<b>1,044,086</b>	<b>100%</b>	<b>893,482</b>	<b>100%</b>	<b>1,158,616</b>	<b>100%</b>	<b>1,195,169</b>	<b>100%</b>



# General Fund - Institutional Support

## Summary by Object Code

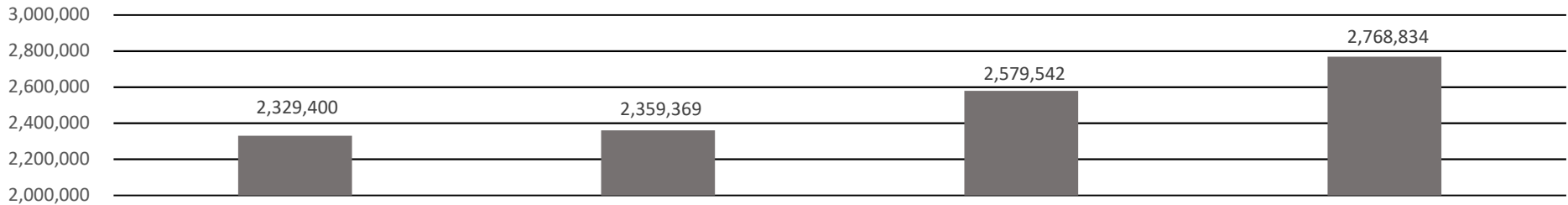
### Expenditures



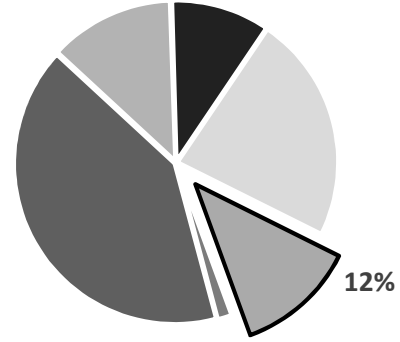
## General Fund - Institutional Support

### Requirements:

	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Payroll Expense	1,496,306	64%	1,574,005	67%	1,572,890	61%	1,692,427	61%
Operating Expense	642,301	28%	618,737	26%	778,696	30%	817,759	30%
Material & Supply Expense	62,713	3%	61,644	3%	75,150	3%	82,193	3%
Travel Expense	41,972	2%	38,755	2%	46,864	2%	67,103	2%
Capital Asset Expense	68,565	3%	52,075	2%	95,692	4%	98,692	4%
Miscellaneous Expense	17,543	0.8%	14,153	0.6%	10,250	0.4%	10,660	0.4%
<b>Institutional Support Requirements:</b>	<b>2,329,400</b>	<b>100%</b>	<b>2,359,369</b>	<b>100%</b>	<b>2,579,542</b>	<b>100%</b>	<b>2,768,834</b>	<b>100%</b>



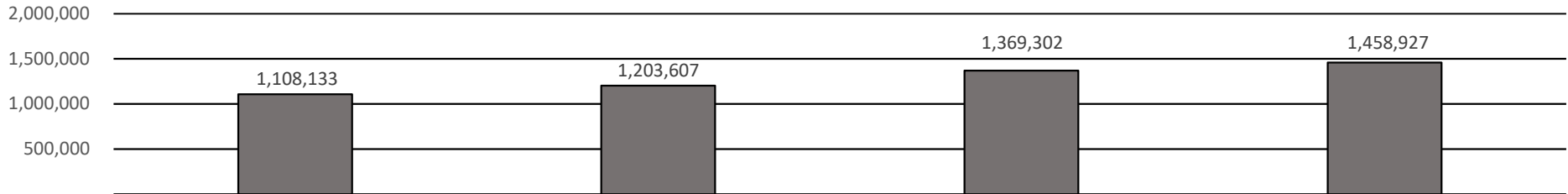
**General Fund - Plant Operation & Maintenance**  
*Summary by Object Code*



**Expenditures**

**General Fund - Plant Operation & Maintenance**

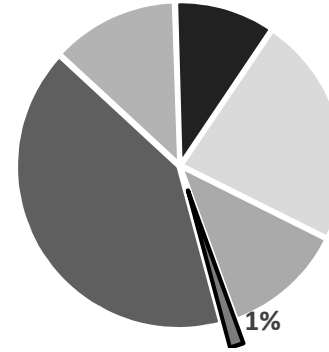
<b>Requirements:</b>	<b>15-16 Actual</b>		<b>16-17 Actual</b>		<b>17-18 Adopted</b>		<b>18-19 Proposed</b>	
Payroll Expense	483,246	44%	505,607	42%	645,830	47%	728,197	50%
Operating Expense	570,612	51%	646,111	54%	667,442	49%	665,968	46%
Material & Supply Expense	46,176	4%	35,648	3%	55,280	4%	64,012	4%
Travel Expense	289	0%	349	0%	750	0%	750	0%
Capital Asset Expense	7,810	0.7%	15,892	1.3%	-	0.0%	-	0.0%
<b>Plant Operation &amp; Maint Requirements:</b>	<b>1,108,133</b>	<b>100%</b>	<b>1,203,607</b>	<b>100%</b>	<b>1,369,302</b>	<b>100%</b>	<b>1,458,927</b>	<b>100%</b>



# General Fund - Scholarships & Fellowships

## Summary by Object Code

### Expenditures



### General Fund - Scholarships & Fellowships

Requirements:	15-16 Actual		16-17 Actual		17-18 Adopted		18-19 Proposed	
Waivers	58,080	40%	66,833	64%	63,000	38%	63,000	38%
Miscellaneous Expense	87,350	60%	38,177	36%	105,000	63%	105,000	63%
<b>Scholarship &amp; Fellowship Requirements:</b>	<b>145,430</b>	<b>100%</b>	<b>105,010</b>	<b>100%</b>	<b>168,000</b>	<b>100%</b>	<b>168,000</b>	<b>100%</b>



# General Fund - Reserves

## Summary by Object Code

### Expenditures

#### General Fund - Reserves

Requirements:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Contingency			311,283	557,956
Ending Working Capital	922,440	2,000,684		
<b>General Fund Reserves:</b>	<b>922,440</b>	<b>2,000,684</b>	<b>311,283</b>	<b>557,956</b>



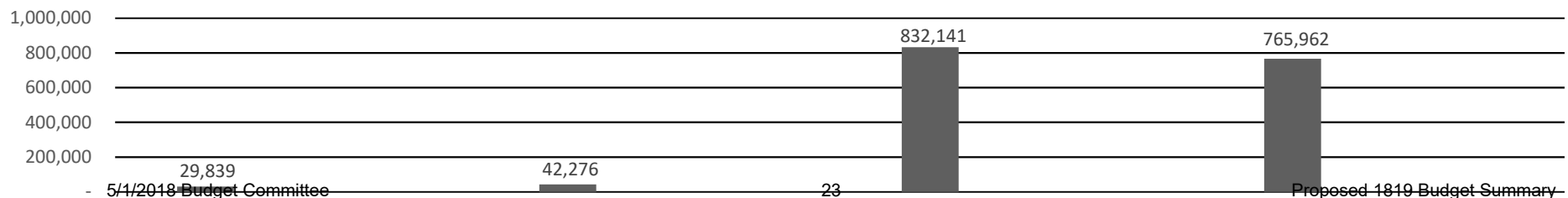


## Auxiliary Fund

Resources:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Instruction	107,483	88,848	94,059	107,414
Public Service	17,328	12,128	78,131	75,698
Student Service	253,694	287,950	602,295	525,194
Plant Operation & Maintenance	-	-	32,656	32,656
<b>Total Revenues:</b>	<b>378,505</b>	<b>388,926</b>	<b>807,141</b>	<b>740,962</b>
Beginning Working Capital	(348,666)	(371,650)	-	-
<b>Sub-Total Resources:</b>	<b>29,839</b>	<b>17,276</b>	<b>807,141</b>	<b>740,962</b>
Intrafund Transfer In	-	25,000	25,000	25,000
<b>Auxiliary Resources:</b>	<b>29,839</b>	<b>42,276</b>	<b>832,141</b>	<b>765,962</b>

Transfers:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Transfer In	-	(25,000)	(25,000)	(25,000)
<b>Transfers:</b>	<b>-</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>

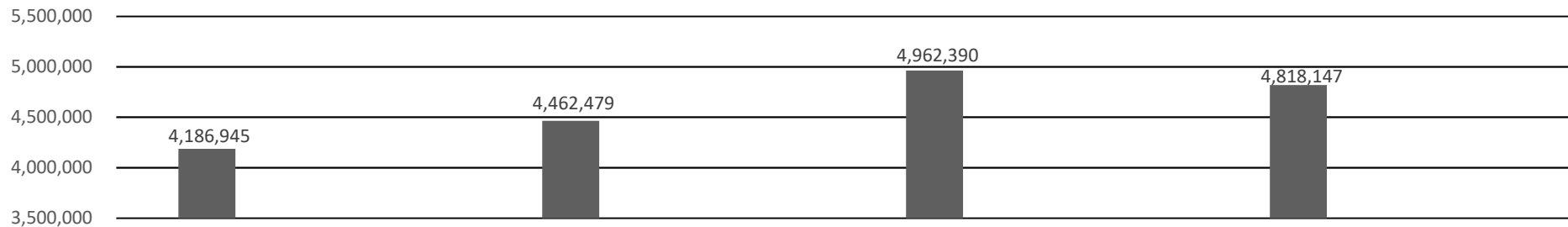
Requirements:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Instruction	84,929	79,187	94,059	107,414
Public Service	16,442	11,504	78,131	75,698
Student Service	300,118	291,969	627,295	550,194
Plant Operations & Maintenance	-	-	32,656	32,656
<b>Total Expenses:</b>	<b>401,489</b>	<b>382,660</b>	<b>832,141</b>	<b>765,962</b>
Ending Working Capital	(371,650)	(340,384)	-	-
<b>Auxiliary Requirements:</b>	<b>29,839</b>	<b>42,276</b>	<b>832,141</b>	<b>765,962</b>



## Grants/Financial Aid Fund

Resources:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Grants & Contracts	3,910,449	4,231,339	4,402,526	4,196,096
Miscellaneous Revenue	259,861	179,788	514,814	569,051
<b>Total Revenues:</b>	<b>4,170,310</b>	<b>4,411,127</b>	<b>4,917,340</b>	<b>4,765,147</b>
Transfer From GF	16,635	51,352	45,050	53,000
<b>Grants/Financial Aid Resources:</b>	<b>4,186,945</b>	<b>4,462,479</b>	<b>4,962,390</b>	<b>4,818,147</b>

Requirements:	15-16 Actual	16-17 Actual	17-18 Adopted	18-19 Proposed
Payroll Expense	1,255,064	1,361,980	1,261,455	1,467,970
Operating Expense	39,274	60,665	61,633	47,035
Material & Supply Expense	2,614,537	2,774,010	3,073,508	2,743,572
Travel Expense	65,544	104,846	128,245	94,997
Capital Asset Expense	133,977	58,877	2,693	8,630
Miscellaneous Expense	78,549	102,101	434,856	455,943
<b>Total Expenses:</b>	<b>4,186,945</b>	<b>4,462,479</b>	<b>4,962,390</b>	<b>4,818,147</b>



## Unexpended Plant Fund

<b>Resources:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Debt Forgiveness	2,867,452	-	-	-
Interest Income	35,645	17,781	-	-
Miscellaneous Revenue	(1,522,481)	8,577,148	600,000	600,000
<b>Total Revenues:</b>	<b>1,380,616</b>	<b>8,594,929</b>	<b>600,000</b>	<b>600,000</b>
Beginning Working Capital	7,958,972	2,460,487	3,000,000	3,900,000
<b>Sub-Total Resources:</b>	<b>9,339,588</b>	<b>11,055,416</b>	<b>3,600,000</b>	<b>4,500,000</b>
Intrafund Transfer In	-	33,216	18,348	18,348
<b>Unexpended Plant Resources:</b>	<b>9,339,588</b>	<b>11,088,632</b>	<b>3,618,348</b>	<b>4,518,348</b>

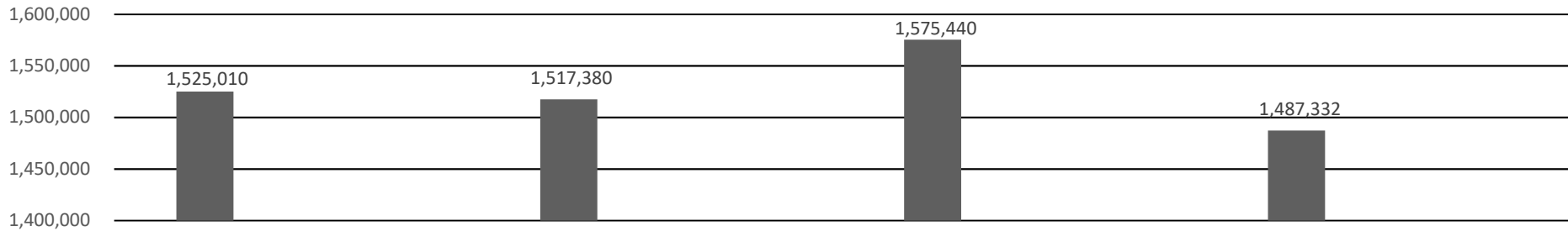
<b>Requirements:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Payroll Expense	97,253	78,081	276,876	276,876
Operating Expense	798,305	421,764	5,000	80,000
Material & Supply Expense	2,271	19,571	-	125,000
Travel Expense	327	-	-	-
Capital Asset Expense	5,405,318	7,990,670	1,830,000	3,330,252
<b>Total Expenses:</b>	<b>6,303,474</b>	<b>8,510,086</b>	<b>2,111,876</b>	<b>3,812,128</b>
Ending Cash Balance	2,460,487	1,970,683	911,777	136,472
<b>Sub-Total Requirements:</b>	<b>8,763,961</b>	<b>10,480,769</b>	<b>3,023,653</b>	<b>3,948,600</b>
Transfers Out	575,627	574,647	576,347	551,400
Intrafund Transfer Out	-	33,216	18,348	18,348
<b>Unexpended Plant Requirements:</b>	<b>9,339,588</b>	<b>11,088,632</b>	<b>3,618,348</b>	<b>4,518,348</b>



## Plant Fund Debt Service

<b>Resources:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Property Tax - Debt Service	949,383	942,733	905,003	935,932
Beginning Working Capital	-	-	94,090	-
<b><i>Sub-Total Revenue &amp; Resources:</i></b>	<b><i>949,383</i></b>	<b><i>942,733</i></b>	<b><i>999,093</i></b>	<b><i>935,932</i></b>
Transfers In	575,627	574,647	576,347	551,400
<b><i>Debt Service Resources:</i></b>	<b><i>1,525,010</i></b>	<b><i>1,517,380</i></b>	<b><i>1,575,440</i></b>	<b><i>1,487,332</i></b>

<b>Requirements:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Interest & Fees	647,491	464,238	448,948	423,332
Debt service payments	877,519	1,031,662	1,052,862	1,064,000
<b><i>Total Expenses:</i></b>	<b><i>1,525,010</i></b>	<b><i>1,495,900</i></b>	<b><i>1,501,810</i></b>	<b><i>1,487,332</i></b>
Ending Working Capital	-	21,480	73,630	-
<b><i>Debt Service Requirements:</i></b>	<b><i>1,525,010</i></b>	<b><i>1,517,380</i></b>	<b><i>1,575,440</i></b>	<b><i>1,487,332</i></b>



## Clubs and Organizations Fund

<b>Resources:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Public Service	11,176	10,776	8,735	9,235
Student Service	22,888	17,840	17,998	20,861
<b>Total Revenues:</b>	<b>34,064</b>	<b>28,616</b>	<b>26,733</b>	<b>30,096</b>
Beginning Working Capital	9,521	1,972	39,320	43,032
<b>Sub-Total Resources:</b>	<b>43,585</b>	<b>30,588</b>	<b>66,053</b>	<b>73,128</b>
Transfer In	2,708	2,864	3,500	3,000
<b>Club &amp; Organization Resources:</b>	<b>46,293</b>	<b>33,452</b>	<b>69,553</b>	<b>76,128</b>

<b>Requirements:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Public Service	21,925	13,752	25,569	21,929
Student Service	24,354	19,700	31,196	38,756
Institutional Support	14	-	-	-
<b>Total Expenses:</b>	<b>46,293</b>	<b>33,452</b>	<b>56,765</b>	<b>60,685</b>
Ending Working Capital	-	-	12,788	15,443
<b>Club &amp; Organization Requirements:</b>	<b>46,293</b>	<b>33,452</b>	<b>69,553</b>	<b>76,128</b>



## Non-Plant Debt Service

<b>Resources:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Local Grants/Contracts	653,333	716,131	650,000	650,000
Interest Income	1,915	3,324	1,000	1,000
<b>Total Revenues:</b>	<b>655,248</b>	<b>719,455</b>	<b>651,000</b>	<b>651,000</b>
Beginning Cash Balance	(73,884)	41,147	243,932	297,929
<b>Non-Plant Debt Resources:</b>	<b>581,364</b>	<b>760,602</b>	<b>894,932</b>	<b>948,929</b>

<b>Requirements:</b>	<b>15-16 Actual</b>	<b>16-17 Actual</b>	<b>17-18 Adopted</b>	<b>18-19 Proposed</b>
Bank Service Fees	120	120	120	120
Interest	310,097	299,417	286,883	272,489
Debt Service Principal	230,000	270,000	310,000	355,000
<b>Total Expenses:</b>	<b>540,217</b>	<b>569,537</b>	<b>597,003</b>	<b>627,609</b>
Ending Cash - Unrestricted	41,147	191,065	297,929	321,320
<b>Non-Plant Debt Requirements:</b>	<b>581,364</b>	<b>760,602</b>	<b>894,932</b>	<b>948,929</b>

