

# CLATSOP COMMUNITY COLLEGE

2016-2017 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**

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 Lipe, Affirmative Action/Gender Equity (Title IX) Officer in Towler Hall, Suite 110, 503-338-2450; TDD 503-338-2468. The Title II/Section 504 Coordinator, Lisa Deneen, is located in Columbia Hall Room 304, 503-338-2474.

**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 Lipe, Oficial de Acción Afirmativa / Título IX localizado en la Towler Hall número 110, número de teléfono 503-338-2450, TDD (discapacidad auditiva) 503-338-2468. El Coordinador de la Titulo 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.

# Proposed

FY 16-17

## Budget Committee

### Appointed Members

|                  |                 |
|------------------|-----------------|
| Al Arp           |                 |
| Rachel Jensen    |                 |
| David Oser       |                 |
| Larry Popkin     | 15-16 Secretary |
| Robert Stricklin |                 |
| Kim Shillinger   | 15-16 Chair     |
| Vacancy          |                 |

| <u>Board of Directors</u> | <u>Zone</u> |
|---------------------------|-------------|
|---------------------------|-------------|

|                         |   |
|-------------------------|---|
| Tessa James Scheller    | 3 |
| Anne Teaford-Cantor     | 2 |
| Esther Moberg           | 3 |
| Rosemary Baker-Monaghan | 3 |
| Karen Burke             | 1 |
| Patrick Wingard         | 2 |
| Robert Duehmig          | 2 |

### Interim Executive Officer

Gerald Hamilton

### Budget Officer

JoAnn Zahn

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**Fiscal Year 2016-2017  
Budget Message  
Clatsop Community College  
May 3, 2016**

**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 is another step in the College's pursuit of a fiscal strategy that addresses both the current economic realities and future needs. Focused effort to increase student enrollment have improved enrollment trends with forecasted enrollments growing 1 to 2 percent in FY17.

**2015-16 Budget Adjustments and Fund Overview**

General Fund 2016-17 budget development reflects continued efforts to increase revenue and control expenditures. Major **2015-16** adjustments and milestones include:

Revenue

- State Support approved at \$550 million for 2015-17 biennium
- On target to reach tuition and fee budget (95.9% through March 2016)
- Continuation of Performing Arts Center (PAC) Partners facility use agreement
- Foundation support of equipment purchases

Expenditure

- In-house project management team for the Patriot Hall Redevelopment Project has temporarily reduced operational costs
- Addition of 1.0 FTE student advisor funded by SB 5507 to increase advising capacity
- Administrative reorganization to improve internal and external communication and marketing
- Science laboratory .75 FTE addressing instructional support and safety/security requirements

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. Their recognition of the College's difficult fiscal situation has been critical. Similarly, the staff's willingness to participate in defining, addressing and resolving fiscal issues is acknowledged and appreciated.

Once the budget is approved, 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. Cash flow borrowing (\$790 thousand) continues to be required to meet needs until property taxes revenues are received in November.

This document provides: actual revenues and expenditures for fiscal years 2013-14 and 2014-15; the 2015-16 adopted budget; and the proposed budget for 2016-17. 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 |                  |               |
|------------------------------|------------------|---------------|
| FY17 - Projected             | FY16 - Estimated | FY15 - Actual |
| 1265                         | 1254             | 1249          |

The downward trend in reimbursable enrollment began with the severe budget challenges during FY12; however, enrollment trends are beginning to increase at a conservative estimate of 1 percent.

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 2016, the College began preparing for fiscal year 2016-17 budget development with meetings with the representative Budget Advisory Committee which includes faculty and staff representation. The fiscal planning assumption for State Support has been made using the 2015-2017 \$550 million allocation to community colleges. Clatsop receives .79% of the total community college allocation with \$2.165 million anticipated in FY2016-17 which represents the second year of the 2015-2017 biennium.

A fiscal forecasting document that describes 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 the President 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 and focused decision making by connecting budget discussions to the strategic plan, core values and objectives. The Committee membership includes employees from all representative groups including students. Meetings have concentrated on revenue sources including tuition and fees, State Support, property taxes, and timber revenue with key changes anticipated in 2016-17. Expenditures have been reviewed at summary levels as informed by the significant staffing changes and collective bargaining which defines steps and insurance. The full-time faculty, part-time faculty and classified employee collective bargaining agreements expire in 2016; therefore, there is no COLA adjustment assumed 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**

- 5 percent increase in tuition and fee revenue
- State appropriations based on \$550 million biennial budget
- Tuition remains at \$99 per credit
- \$400,000 timber revenue (exceeding debt service requirements).

**Expenditure**

- Steps for eligible employees
- 5 percent increase for medical, dental, vision
- PERS rate increased to 19 percent
- Increases for fixed cost items such as utilities and insurance.

**2016-2017 Proposed Budget**

To move the College forward in this period of limited resources, proposed revenue in the General Fund for 2016-17 include:

- \$4.275 million property taxes
- \$3.267 million student tuition & fees
- \$2.165 million State appropriations
- \$400,000 in timber revenue
- \$213,800 in other revenue
- \$500,000 beginning fund balance;

Budgeted expenditures in the General Fund reflect the following changes as recommended by the Budget Advisory Committee and/or informed by collective bargaining agreements:

- Vehicle Replacement (Used Van)
- Strategic Planning/Facilities Master Plan
- 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 2016-17 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 2011-12, timber revenues will be used to service debt associated with the \$7.5 million borrowing the College incurred to meet its required match with the State for Article XI(g) bonds. The 2016-17 principal and interest is \$547,450. In addition, the City of Astoria waterline debt service is paid using timber tax proceeds. The 2016-17 principal and interest is \$26,447. Total 2016-17 timber tax requirements are \$573,897. Communications from the State Forester indicate that this source of revenue will increase as inventories are re-built. 2016-17 timber tax estimates as provided by the Oregon Department of Forestry for Clatsop State Forests indicate \$1,194,128 is projected for CCC in 2016-17 (Fiscal Year: 2017 report, dated 2/18/16).

## **Summary**

Achieving fiscal sustainability will be an ongoing challenge; however, there are some reasons for optimism including an improved economy as well as efforts to increase student enrollment reflecting a conservative percentage growth.

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

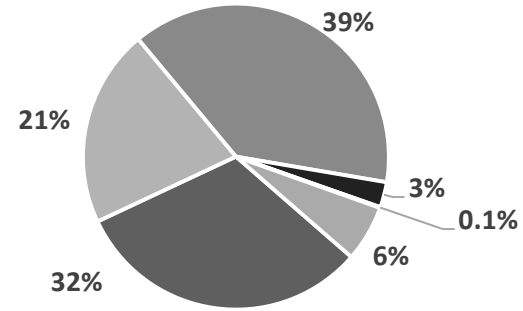
| Fund                            | 13-14 Actual       | 14-15 Actual       | 15-16 Adopted      | 16-17 Proposed     |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Resources</b>                |                    |                    |                    |                    |
| 11 General Fund                 | -9,798,429         | -10,078,069        | -10,232,938        | -10,830,200        |
| 12 Auxiliary Fund               | -88,146            | -75,062            | -811,430           | -764,468           |
| 21 Grants/Financial Aid Fund    | -6,878,128         | -4,840,928         | -5,357,578         | -4,789,724         |
| 41 Unexpended Plant Fund        | -2,613,519         | -11,344,285        | -17,453,645        | -10,456,180        |
| 42 Plant Fund Debt Service      | -334,631           | -350,131           | -949,638           | -942,733           |
| 54 Clubs and Organizations Fund | -76,504            | -26,438            | -57,768            | -67,798            |
| 60 Non-Plant Debt Service Fund  | -197,781           | -311,437           | -767,973           | -894,932           |
| <b>Total Resources</b>          | <b>-19,987,138</b> | <b>-27,026,350</b> | <b>-35,630,970</b> | <b>-28,746,035</b> |
| <b>Requirements</b>             |                    |                    |                    |                    |
| 11 General Fund                 | 9,789,411          | 10,076,589         | 10,209,388         | 10,781,650         |
| 12 Auxiliary Fund               | 88,146             | 52,608             | 811,430            | 789,468            |
| 21 Grants/Financial Aid Fund    | 6,884,219          | 4,862,182          | 5,377,628          | 4,809,774          |
| 41 Unexpended Plant Fund        | 1,984,921          | 10,750,593         | 16,877,260         | 9,881,533          |
| 42 Plant Fund Debt Service      | 963,229            | 943,823            | 1,526,023          | 1,517,380          |
| 54 Clubs and Organizations Fund | 79,431             | 29,118             | 61,268             | 71,298             |
| 60 Non-Plant Debt Service Fund  | 197,781            | 311,437            | 767,973            | 894,932            |
| <b>Total Requirements</b>       | <b>19,987,138</b>  | <b>27,026,350</b>  | <b>35,630,970</b>  | <b>28,746,035</b>  |
| <b>Transfers</b>                |                    |                    |                    |                    |
| 11 General Fund                 | 9,018              | 1,480              | 23,550             | 48,550             |
| 12 Auxiliary Fund               | -                  | 22,454             | -                  | -25,000            |
| 21 Grants/Financial Aid Fund    | -6,091             | -21,254            | -20,050            | -20,050            |
| 41 Unexpended Plant Fund        | 628,598            | 593,692            | 576,385            | 574,647            |
| 42 Plant Fund Debt Service      | -628,598           | -593,692           | -576,385           | -574,647           |
| 54 Clubs and Organizations Fund | -2,927             | -2,680             | -3,500             | -3,500             |
| 60 Non-Plant Debt Service Fund  | -                  | -                  | -                  | -                  |
| <b>Total Transfers</b>          | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |



# General Fund

## Summary by Object Code

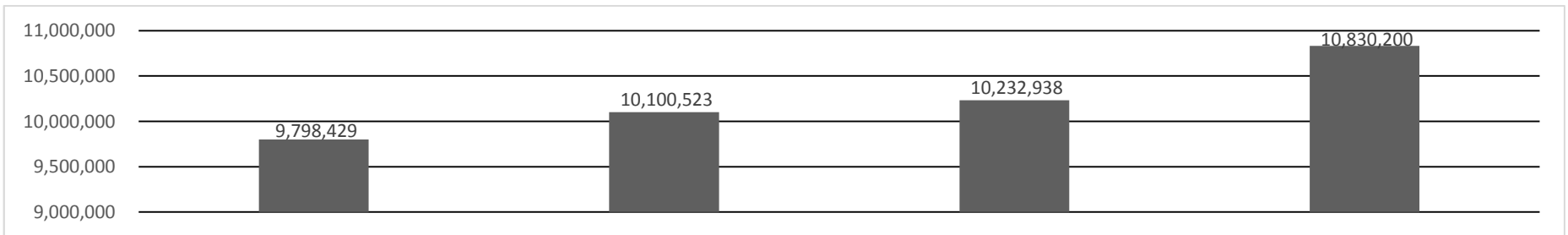
### Resources



### General Fund

#### Resources:

|                                 | 13-14 Actual     |             | 14-15 Actual      |             | 15-16 Adopted     |             | 16-17 Proposed    |             |
|---------------------------------|------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| Tuition & Fees                  | 3,356,360        | 35%         | 3,103,985         | 33%         | 3,031,238         | 31%         | 3,267,400         | 32%         |
| State Community College Support | 1,523,187        | 16%         | 1,789,909         | 19%         | 1,980,000         | 20%         | 2,164,000         | 21%         |
| Property Tax - Current Year     | 3,704,784        | 39%         | 3,831,007         | 40%         | 4,000,000         | 41%         | 4,000,000         | 39%         |
| Property Tax - Prior Year       | 230,938          | 2%          | 198,588           | 2%          | 240,000           | 2%          | 275,000           | 3%          |
| Interest Income                 | 10,882           | 0.1%        | 10,426            | 0.1%        | 10,000            | 0.1%        | 10,000            | 0.1%        |
| Other Income                    | 629,266          | 7%          | 532,301           | 6%          | 471,700           | 5%          | 613,800           | 6%          |
| <b>Total Revenues:</b>          | <b>9,455,417</b> | <b>100%</b> | <b>9,466,216</b>  | <b>100%</b> | <b>9,732,938</b>  | <b>100%</b> | <b>10,330,200</b> | <b>100%</b> |
| Beginning Cash Balance          | 343,012          |             | 611,853           |             | 500,000           |             | 500,000           |             |
| <b>Sub-Total Resources:</b>     | <b>9,798,429</b> |             | <b>10,078,069</b> |             | <b>10,232,938</b> |             | <b>10,830,200</b> |             |
| Transfers In                    | -                |             | 22,454            |             | -                 |             | -                 |             |
| <b>General Fund Resources:</b>  | <b>9,798,429</b> |             | <b>10,100,523</b> |             | <b>10,232,938</b> |             | <b>10,830,200</b> |             |



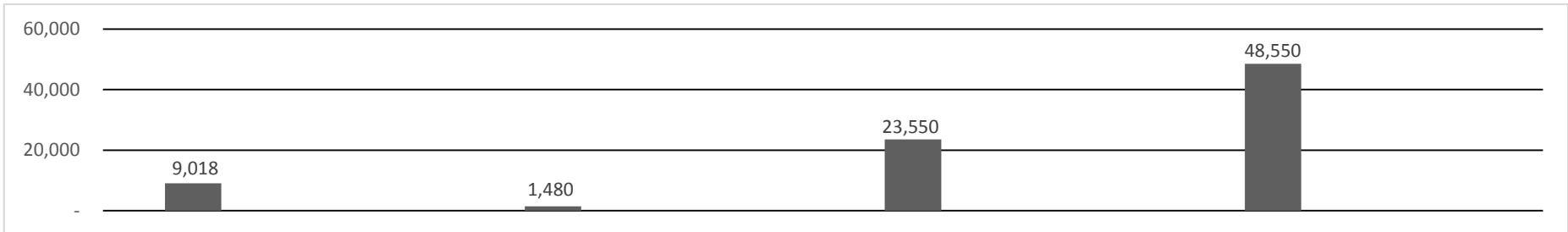
**General Fund**  
**Summary by Object Code**

**Transfers**

**General Fund**

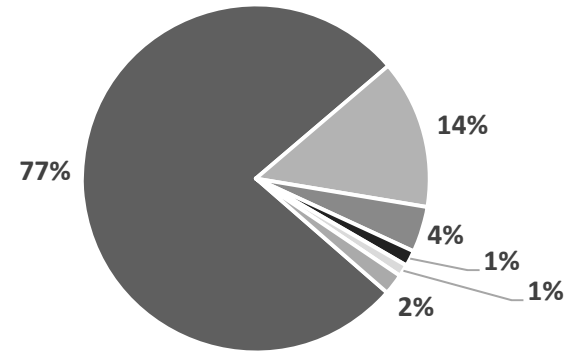
| <b>Transfers:</b>     | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|
| Transfer To FWS       | 2,364               | 2,986               | 2,050                | 2,050                 |
| Transfer FTE To SBA   | 3,727               | 18,268              | 18,000               | 18,000                |
| Transfer To ASB       | 2,927               | 2,680               | 3,500                | 3,500                 |
| Transfer To Cafeteria | -                   | -                   | -                    | 25,000                |
| <b>Transfers Out:</b> | <b>9,018</b>        | <b>23,934</b>       | <b>23,550</b>        | <b>48,550</b>         |

|                                |              |               |               |               |
|--------------------------------|--------------|---------------|---------------|---------------|
| Transfer from Auxiliary        | -            | 22,454        | -             | -             |
| <b>Transfers In:</b>           | <b>-</b>     | <b>22,454</b> | <b>-</b>      | <b>-</b>      |
| <b>General Fund Transfers:</b> | <b>9,018</b> | <b>1,480</b>  | <b>23,550</b> | <b>48,550</b> |



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

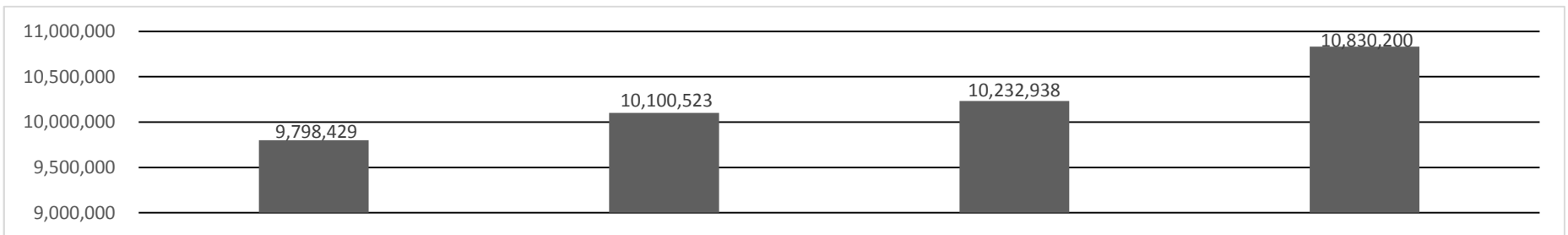
**Expenditures**



**General Fund**

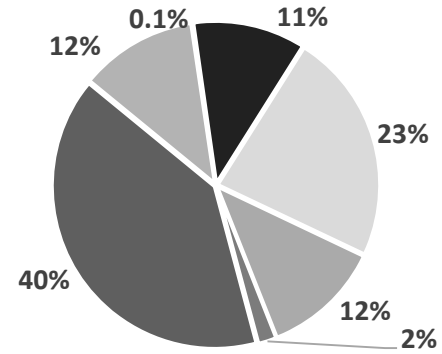
**Requirements:**

|                                   | 13-14 Actual     |             | 14-15 Actual      |             | 15-16 Adopted     |             | 16-17 Proposed    |             |
|-----------------------------------|------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| Payroll Expense                   | 7,390,091        | 81%         | 7,485,008         | 80%         | 7,829,642         | 78%         | 8,127,630         | 77%         |
| Operating Expense                 | 1,168,564        | 13%         | 1,244,175         | 13%         | 1,402,796         | 14%         | 1,456,822         | 14%         |
| Material & Supply Expense         | 276,822          | 3%          | 292,363           | 3%          | 376,033           | 4%          | 444,754           | 4%          |
| Travel Expense                    | 103,998          | 1%          | 93,917            | 1%          | 132,946           | 1%          | 153,815           | 1%          |
| Capital Asset Expense             | 80,983           | 1%          | 96,366            | 1%          | 97,433            | 1%          | 116,683           | 1%          |
| Miscellaneous Expense             | 157,100          | 2%          | 150,815           | 2%          | 216,158           | 2%          | 203,751           | 2%          |
| <b>Total Expenses:</b>            | <b>9,177,558</b> | <b>100%</b> | <b>9,362,644</b>  | <b>100%</b> | <b>10,055,008</b> | <b>100%</b> | <b>10,503,455</b> | <b>100%</b> |
| Contingency                       | -                |             | -                 |             | 154,380           |             | 278,195           |             |
| Ending Working Capital            | 611,853          |             | 713,945           |             | -                 |             | -                 |             |
| <b>Sub-Total Requirements:</b>    | <b>9,789,411</b> |             | <b>10,076,589</b> |             | <b>10,209,388</b> |             | <b>10,781,650</b> |             |
| Transfer Out                      | 9,018            |             | 23,934            |             | 23,550            |             | 48,550            |             |
| <b>General Fund Requirements:</b> | <b>9,798,429</b> |             | <b>10,100,523</b> |             | <b>10,232,938</b> |             | <b>10,830,200</b> |             |



**General Fund**  
**Summary by Function**

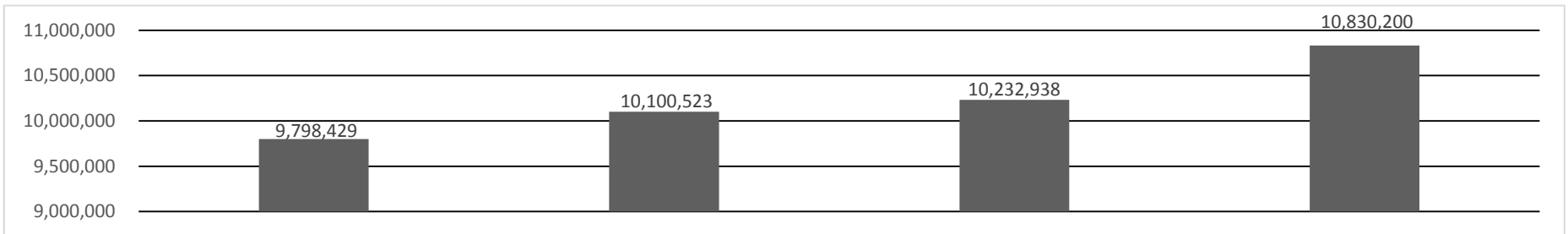
**Expenditures**



**General Fund**

**Requirements:**

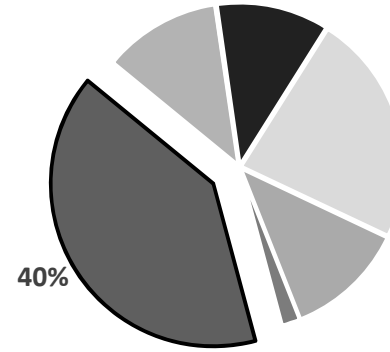
|                                   | 13-14 Actual     |             | 14-15 Actual      |             | 15-16 Adopted     |             | 16-17 Proposed    |             |
|-----------------------------------|------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| Instruction                       | 3,755,511        | 41%         | 3,934,016         | 42%         | 4,141,285         | 41%         | 4,210,709         | 40%         |
| Academic Support                  | 1,026,933        | 11%         | 1,087,909         | 12%         | 1,156,804         | 12%         | 1,231,861         | 12%         |
| Public Service                    | 8,758            | 0.1%        | 7,277             | 0.1%        | 6,183             | 0.1%        | 10,585            | 0.1%        |
| Student Service                   | 1,047,527        | 11%         | 1,023,967         | 11%         | 1,086,736         | 11%         | 1,176,403         | 11%         |
| Institutional Support             | 2,129,699        | 23%         | 2,133,286         | 23%         | 2,332,977         | 23%         | 2,423,392         | 23%         |
| Plant Operation & Maintenance     | 1,062,670        | 12%         | 1,033,134         | 11%         | 1,138,023         | 11%         | 1,257,504         | 12%         |
| Scholarships & Fellowships        | 146,460          | 2%          | 143,055           | 2%          | 193,000           | 2%          | 193,001           | 2%          |
| <b>Total Expenses:</b>            | <b>9,177,558</b> | <b>100%</b> | <b>9,362,644</b>  | <b>100%</b> | <b>10,055,008</b> | <b>100%</b> | <b>10,503,455</b> | <b>100%</b> |
| Contingency                       | -                |             | -                 |             | 154,380           |             | 278,195           |             |
| Ending Working Capital            | 611,853          |             | 713,945           |             | -                 |             | -                 |             |
| <b>Sub-Total Requirements:</b>    | <b>9,789,411</b> |             | <b>10,076,589</b> |             | <b>10,209,388</b> |             | <b>10,781,650</b> |             |
| Transfer Out                      | 9,018            |             | 23,934            |             | 23,550            |             | 48,550            |             |
| <b>General Fund Requirements:</b> | <b>9,798,429</b> |             | <b>10,100,523</b> |             | <b>10,232,938</b> |             | <b>10,830,200</b> |             |





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

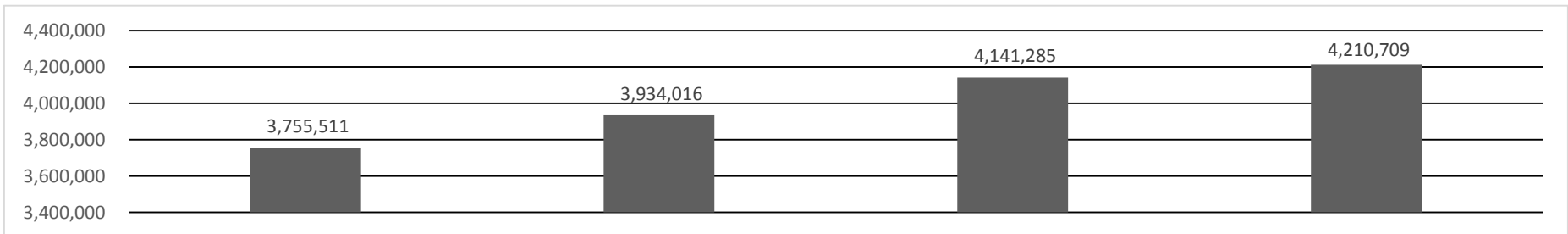
**Expenditures**



**General Fund - Instruction**

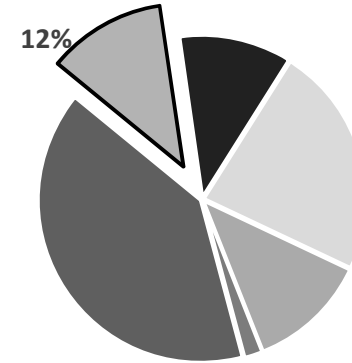
**Requirements:**

|                                  | 13-14 Actual     |             | 14-15 Actual     |             | 15-16 Adopted    |             | 16-17 Proposed   |             |
|----------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Payroll Expense                  | 3,558,545        | 95%         | 3,683,579        | 94%         | 3,832,524        | 93%         | 3,867,585        | 92%         |
| Operating Expense                | 94,397           | 3%          | 117,154          | 3%          | 144,199          | 3%          | 132,986          | 3%          |
| Material & Supply Expense        | 91,698           | 2%          | 92,946           | 2%          | 133,823          | 3%          | 172,553          | 4%          |
| Travel Expense                   | 10,871           | 0.3%        | 18,308           | 0.5%        | 29,739           | 0.7%        | 36,585           | 0.9%        |
| Capital Asset Expense            | -                | 0%          | 23,624           | 1%          | 1,000            | 0%          | 1,000            | 0%          |
| Miscellaneous Expense            | -                | 0%          | (1,595)          | 0%          | -                | 0%          | -                | 0%          |
| <b>Instruction Requirements:</b> | <b>3,755,511</b> | <b>100%</b> | <b>3,934,016</b> | <b>100%</b> | <b>4,141,285</b> | <b>100%</b> | <b>4,210,709</b> | <b>100%</b> |



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

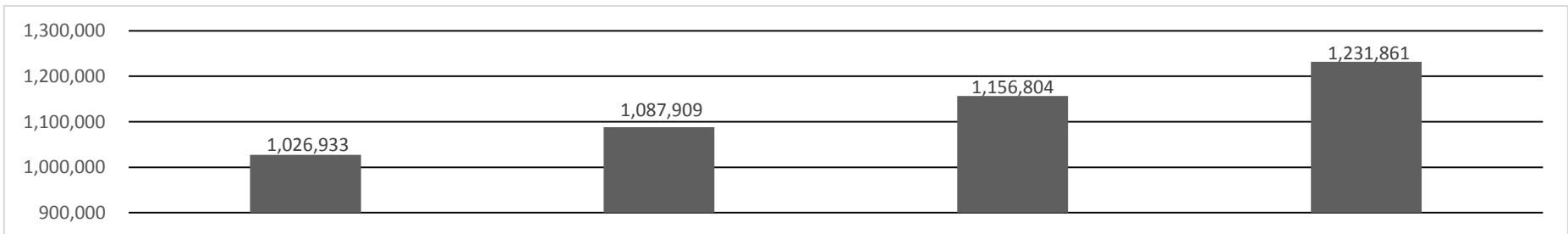
**Expenditures**



**General Fund - Academic Support**

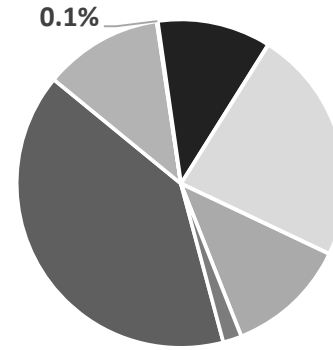
**Requirements:**

|                                       | 13-14 Actual     |             | 14-15 Actual     |             | 15-16 Adopted    |             | 16-17 Proposed   |             |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Payroll Expense                       | 875,661          | 85%         | 944,165          | 87%         | 1,000,302        | 86%         | 1,065,779        | 87%         |
| Operating Expense                     | 14,014           | 1%          | 22,301           | 2%          | 24,581           | 2%          | 13,723           | 1%          |
| Material & Supply Expense             | 74,970           | 7%          | 75,018           | 7%          | 79,840           | 7%          | 89,640           | 7%          |
| Travel Expense                        | 50,396           | 5%          | 34,511           | 3%          | 46,331           | 4%          | 51,719           | 4%          |
| Capital Asset Expense                 | 11,892           | 1%          | 11,914           | 1%          | 5,750            | 0%          | 11,000           | 1%          |
| <b>Academic Support Requirements:</b> | <b>1,026,933</b> | <b>100%</b> | <b>1,087,909</b> | <b>100%</b> | <b>1,156,804</b> | <b>100%</b> | <b>1,231,861</b> | <b>100%</b> |



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

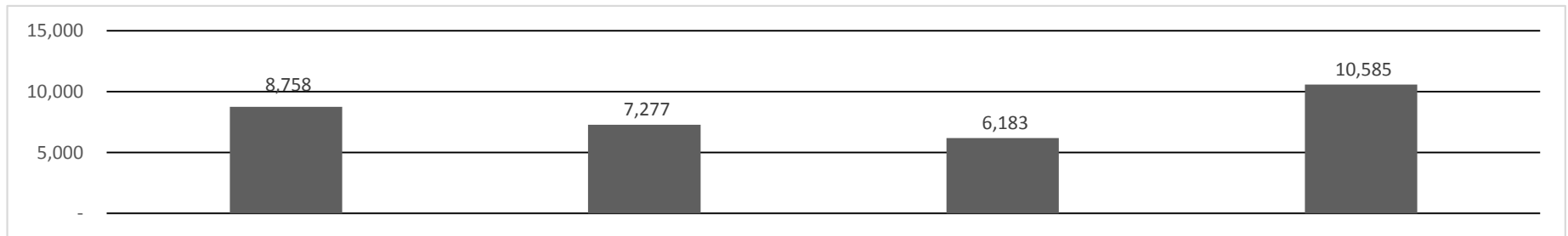
**Expenditures**



**General Fund - Public Service**

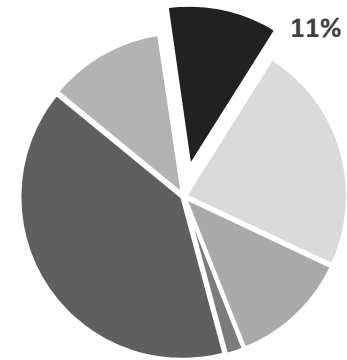
**Requirements:**

|                                     | 13-14 Actual |             | 14-15 Actual |             | 15-16 Adopted |             | 16-17 Proposed |             |
|-------------------------------------|--------------|-------------|--------------|-------------|---------------|-------------|----------------|-------------|
| Payroll Expense                     | 5,672        | 65%         | 2,493        | 34%         | 2,283         | 37%         | 6,085          | 57%         |
| Operating Expense                   | 100          | 1%          | 180          | 2%          | 731           | 12%         | 400            | 4%          |
| Material & Supply Expense           | 2,986        | 34%         | 4,604        | 63%         | 3,169         | 51%         | 4,100          | 39%         |
| <b>Public Service Requirements:</b> | <b>8,758</b> | <b>100%</b> | <b>7,277</b> | <b>100%</b> | <b>6,183</b>  | <b>100%</b> | <b>10,585</b>  | <b>100%</b> |



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

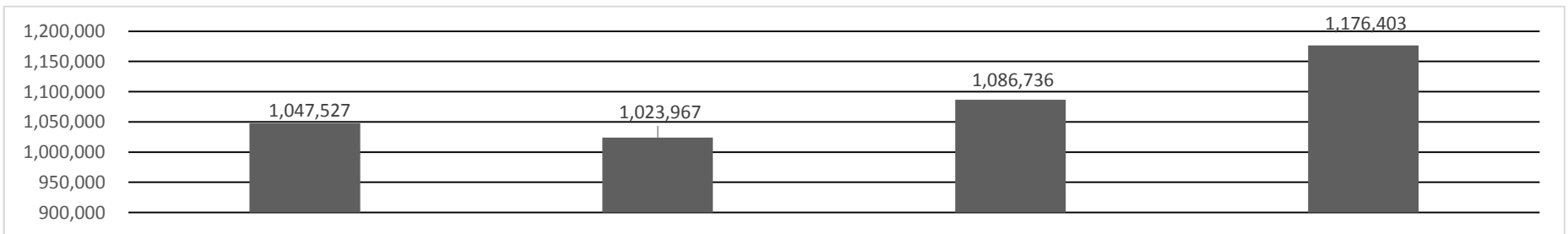
**Expenditures**



**General Fund - Student Service**

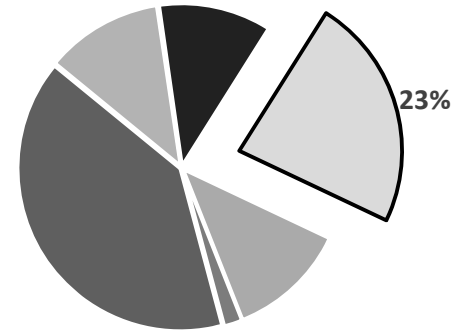
**Requirements:**

|                                       | 13-14 Actual     |             | 14-15 Actual     |             | 15-16 Adopted    |             | 16-17 Proposed   |             |
|---------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Payroll Expense                       | 1,015,182        | 97%         | 971,092          | 95%         | 1,015,287        | 93%         | 1,097,694        | 93%         |
| Operating Expense                     | 6,620            | 1%          | 11,140           | 1%          | 16,137           | 1%          | 13,382           | 1%          |
| Material & Supply Expense             | 14,142           | 1%          | 29,555           | 3%          | 33,167           | 3%          | 41,698           | 4%          |
| Travel Expense                        | 7,176            | 1%          | 10,072           | 1%          | 19,236           | 2%          | 23,128           | 2%          |
| Capital Asset Expense                 | 1,828            | 0.2%        | -                | 0.0%        | 1                | 0.0%        | 1                | 0.0%        |
| Miscellaneous Expense                 | 2,579            | 0.2%        | 2,108            | 0.2%        | 2,908            | 0.3%        | 500              | 0.0%        |
| <b>Student Services Requirements:</b> | <b>1,047,527</b> | <b>100%</b> | <b>1,023,967</b> | <b>100%</b> | <b>1,086,736</b> | <b>100%</b> | <b>1,176,403</b> | <b>100%</b> |



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

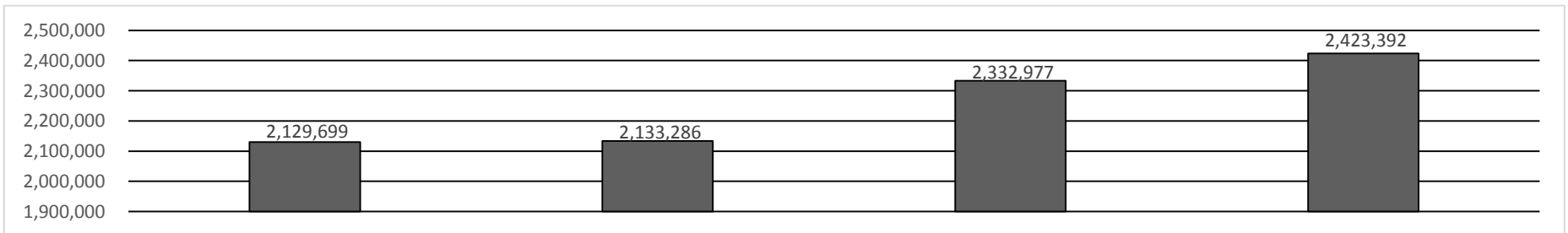
Expenditures



**General Fund - Institutional Support**

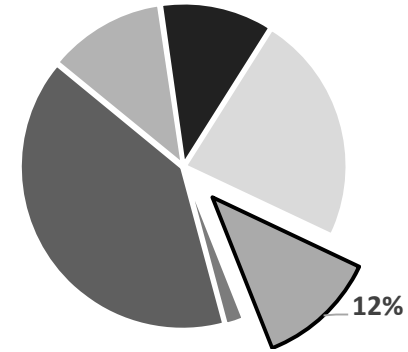
**Requirements:**

|  | 13-14 Actual     |             | 14-15 Actual     |             | 15-16 Adopted    |             | 16-17 Proposed   |             |
|--|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Payroll Expense                            | 1,473,093        | 69%         | 1,460,958        | 68%         | 1,534,483        | 66%         | 1,541,546        | 64%         |
| Operating Expense                          | 508,548          | 24%         | 527,609          | 25%         | 585,918          | 25%         | 662,798          | 27%         |
| Material & Supply Expense                  | 47,258           | 2%          | 44,325           | 2%          | 64,754           | 3%          | 71,483           | 3%          |
| Travel Expense                             | 28,392           | 1%          | 30,716           | 1%          | 36,890           | 2%          | 41,633           | 2%          |
| Capital Asset Expense                      | 64,347           | 3%          | 60,828           | 3%          | 90,682           | 4%          | 95,682           | 4%          |
| Miscellaneous Expense                      | 8,061            | 0.4%        | 8,850            | 0.4%        | 20,250           | 1%          | 10,250           | 0.4%        |
| <b>Institutional Support Requirements:</b> | <b>2,129,699</b> | <b>100%</b> | <b>2,133,286</b> | <b>100%</b> | <b>2,332,977</b> | <b>100%</b> | <b>2,423,392</b> | <b>100%</b> |



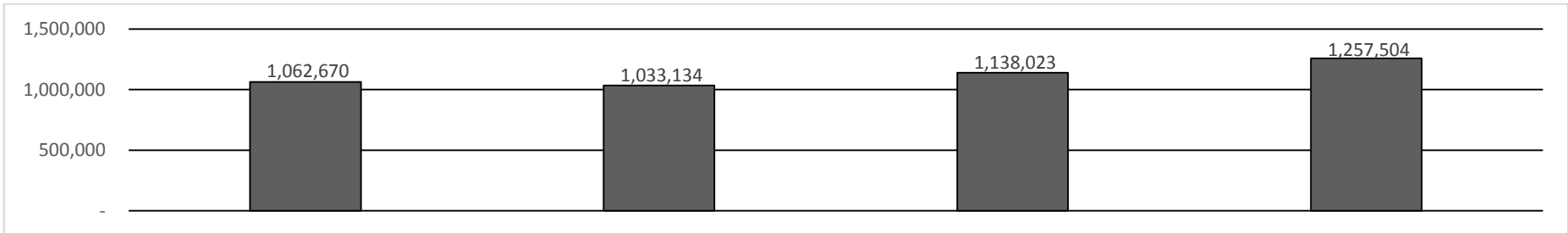
**General Fund - Plant Operation & Maintenance**  
*Summary by Object Code*

Expenditures



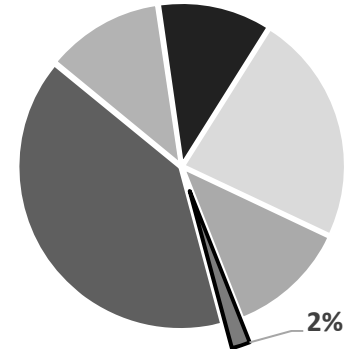
**General Fund - Plant Operation & Maintenance**

| <b>Requirements:</b>                             | <b>13-14 Actual</b> |             | <b>14-15 Actual</b> |             | <b>15-16 Adopted</b> |             | <b>16-17 Proposed</b> |             |
|--|---------------------|-------------|---------------------|-------------|----------------------|-------------|-----------------------|-------------|
| Payroll Expense                                  | 461,938             | 43%         | 421,118             | 41%         | 444,763              | 39%         | 548,941               | 44%         |
| Operating Expense                                | 544,885             | 51%         | 565,791             | 55%         | 631,230              | 55%         | 633,533               | 50%         |
| Material & Supply Expense                        | 45,768              | 4%          | 45,915              | 4%          | 61,280               | 5%          | 65,280                | 5%          |
| Travel Expense                                   | 7,163               | 1%          | 310                 | 0.0%        | 750                  | 0.1%        | 750                   | 0.1%        |
| Capital Asset Expense                            | 2,916               | 0.3%        | -                   | 0.0%        | -                    | 0.0%        | 9,000                 | 0.7%        |
| <b>Plant Operation &amp; Maint Requirements:</b> | <b>1,062,670</b>    | <b>100%</b> | <b>1,033,134</b>    | <b>100%</b> | <b>1,138,023</b>     | <b>100%</b> | <b>1,257,504</b>      | <b>100%</b> |



**General Fund - Scholarships & Fellowships**  
*Summary by Object Code*

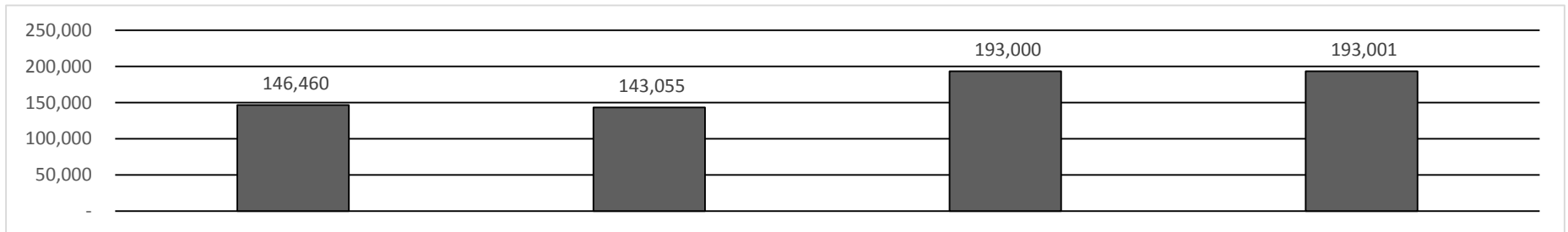
**Expenditures**



**General Fund - Scholarships & Fellowships**

**Requirements:**

|   | 13-14 Actual   |             | 14-15 Actual   |             | 15-16 Adopted  |             | 16-17 Proposed |             |
|---|----------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|
| Payroll Expense                                   | -              | 0.0%        | 1,603          | 1.1%        | -              | 0.0%        | -              | 0.0%        |
| Grants  | 90,916         | 62%         | 9,000          | 6%          | -              | 0.0%        | -              | 0.0%        |
| Waivers   | 55,536         | 38%         | 55,731         | 39%         | 63,000         | 33%         | 63,000         | 33%         |
| Miscellaneous Expense                             | 8              | 0.0%        | 76,721         | 54%         | 130,000        | 67%         | 130,001        | 67%         |
| <b>Scholarship &amp; Fellowship Requirements:</b> | <b>146,460</b> | <b>100%</b> | <b>143,055</b> | <b>100%</b> | <b>193,000</b> | <b>100%</b> | <b>193,001</b> | <b>100%</b> |



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

Expenditures

**General Fund - Reserves**

| <b>Requirements:</b>          | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|-------------------------------|---------------------|---------------------|----------------------|-----------------------|
| Contingency                   | -                   | -                   | 154,380              | 278,195               |
| Ending Working Capital        | 611,853             | 713,945             | -                    | -                     |
| <b>General Fund Reserves:</b> | <b>611,853</b>      | <b>713,945</b>      | <b>154,380</b>       | <b>278,195</b>        |



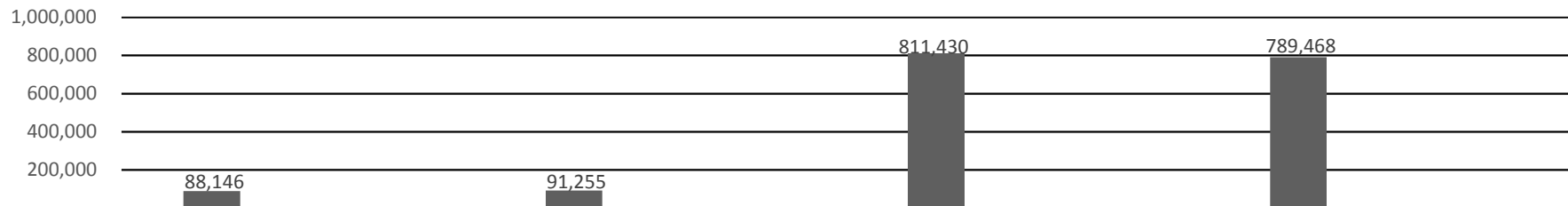


## Auxiliary Fund

| Resources:                    | 13-14 Actual   | 14-15 Actual   | 15-16 Adopted  | 16-17 Proposed |
|-------------------------------|----------------|----------------|----------------|----------------|
| Instruction                   | 66,379         | 93,085         | 80,821         | 80,821         |
| Public Service                | 16,898         | 7,997          | 35,518         | 33,131         |
| Student Service               | 313,143        | 288,069        | 662,435        | 617,860        |
| Plant Operation & Maintenance | 7,009          | -              | 32,656         | 32,656         |
| <b>Total Revenues:</b>        | <b>403,429</b> | <b>389,151</b> | <b>811,430</b> | <b>764,468</b> |
| Beginning Working Capital     | (315,283)      | (314,089)      | -              | -              |
| <b>Sub-Total Resources:</b>   | <b>88,146</b>  | <b>75,062</b>  | <b>811,430</b> | <b>764,468</b> |
| Intrafund Transfer In         | -              | 16,193         | -              | 25,000         |
| <b>Auxiliary Resources:</b>   | <b>88,146</b>  | <b>91,255</b>  | <b>811,430</b> | <b>789,468</b> |

| Transfers:        | 13-14 Actual | 14-15 Actual  | 15-16 Adopted | 16-17 Proposed  |
|-------------------|--------------|---------------|---------------|-----------------|
| Transfer Out      | -            | 38,647        | -             | -               |
| Transfer In       | -            | (16,193)      | -             | (25,000)        |
| <b>Transfers:</b> | <b>-</b>     | <b>22,454</b> | <b>-</b>      | <b>(25,000)</b> |

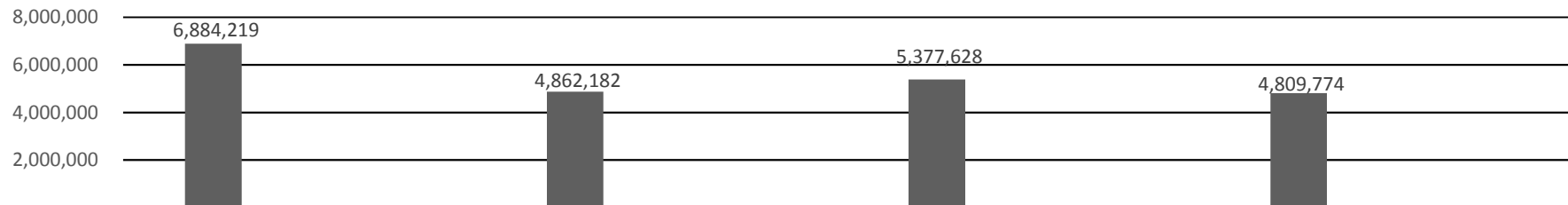
| Requirements:                  | 13-14 Actual   | 14-15 Actual   | 15-16 Adopted  | 16-17 Proposed |
|--------------------------------|----------------|----------------|----------------|----------------|
| Instruction                    | 49,532         | 63,749         | 80,821         | 80,821         |
| Public Service                 | 13,119         | 12,379         | 35,518         | 33,131         |
| Student Service                | 331,332        | 325,136        | 662,435        | 642,860        |
| Plant Operations & Maintenance | 8,251          | -              | 32,656         | 32,656         |
| <b>Total Expenses:</b>         | <b>402,234</b> | <b>401,264</b> | <b>811,430</b> | <b>789,468</b> |
| Ending Working Capital         | (314,088)      | (348,656)      | -              | -              |
| <b>Sub-Total Requirements:</b> | <b>88,146</b>  | <b>52,608</b>  | <b>811,430</b> | <b>789,468</b> |
| Transfers Out                  | -              | 38,647         | -              | -              |
| <b>Auxiliary Requirements:</b> | <b>88,146</b>  | <b>91,255</b>  | <b>811,430</b> | <b>789,468</b> |



## Grants/Financial Aid Fund

| <b>Resources:</b>                      | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|--|---------------------|---------------------|----------------------|-----------------------|
| Grants & Contracts                     | 6,624,799           | 4,613,024           | 4,841,204            | 4,305,461             |
| Miscellaneous Revenue                  | 253,329             | 227,904             | 516,374              | 484,263               |
| <b>Total Revenues:</b>                 | <b>6,878,128</b>    | <b>4,840,928</b>    | <b>5,357,578</b>     | <b>4,789,724</b>      |
| Transfer From GF                       | 6,091               | 21,254              | 20,050               | 20,050                |
| <b>Grants/Financial Aid Resources:</b> | <b>6,884,219</b>    | <b>4,862,182</b>    | <b>5,377,628</b>     | <b>4,809,774</b>      |

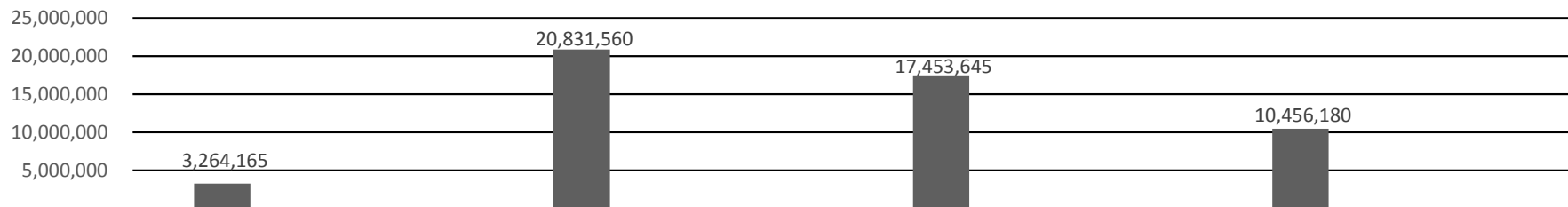
| <b>Requirements:</b>      | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|---------------------------|---------------------|---------------------|----------------------|-----------------------|
| Payroll Expense           | 1,332,029           | 1,347,608           | 1,119,519            | 1,335,793             |
| Operating Expense         | 55,648              | 54,287              | 53,837               | 50,552                |
| Material & Supply Expense | 5,224,617           | 3,072,856           | 3,536,124            | 2,826,950             |
| Travel Expense            | 65,010              | 74,688              | 111,461              | 104,951               |
| Capital Asset Expense     | 119,747             | 204,677             | 82,259               | 4,700                 |
| Miscellaneous Expense     | 87,168              | 108,066             | 474,428              | 486,828               |
| <b>Total Expenses:</b>    | <b>6,884,219</b>    | <b>4,862,182</b>    | <b>5,377,628</b>     | <b>4,809,774</b>      |



## Unexpended Plant Fund

| <b>Resources:</b>                  | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|------------------------------------|---------------------|---------------------|----------------------|-----------------------|
| Debt Forgiveness                   | -                   | -                   | 2,867,452            | -                     |
| Interest Income                    | 5,363               | 17,789              | -                    | -                     |
| Miscellaneous Revenue              | 629,153             | 9,523,852           | 8,566,935            | 8,564,647             |
| <b>Total Revenues:</b>             | <b>634,516</b>      | <b>9,541,641</b>    | <b>11,434,387</b>    | <b>8,564,647</b>      |
| Beginning Working Capital          | 1,979,003           | 1,802,644           | 6,019,258            | 1,891,533             |
| <b>Sub-Total Resources:</b>        | <b>2,613,519</b>    | <b>11,344,285</b>   | <b>17,453,645</b>    | <b>10,456,180</b>     |
| Intrafund Transfer In              | 600,000             | 8,537,666           | -                    | -                     |
| Transfer From Ash                  | 50,646              | 949,609             | -                    | -                     |
| <b>Unexpended Plant Resources:</b> | <b>3,264,165</b>    | <b>20,831,560</b>   | <b>17,453,645</b>    | <b>10,456,180</b>     |

| <b>Requirements:</b>                  | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|---------------------------------------|---------------------|---------------------|----------------------|-----------------------|
| Payroll Expense                       | 21,427              | 142,263             | 173,816              | 70,342                |
| Operating Expense                     | 160,713             | 1,466,239           | 3,006,919            | 1,062,122             |
| Material & Supply Expense             | 11                  | 239                 | 5,000                | 1,100                 |
| Travel Expense                        | 126                 | 504                 | 3,500                | 1,000                 |
| Capital Asset Expense                 | -                   | 342,587             | 13,688,025           | 8,462,060             |
| <b>Total Expenses:</b>                | <b>182,277</b>      | <b>1,951,832</b>    | <b>16,877,260</b>    | <b>9,596,624</b>      |
| Ending Cash Balance                   | 1,802,644           | 8,798,761           | -                    | 284,909               |
| <b>Sub-Total Requirements:</b>        | <b>1,984,921</b>    | <b>10,750,593</b>   | <b>16,877,260</b>    | <b>9,881,533</b>      |
| Intrafund Transfer Out                | 600,000             | 8,537,666           | -                    | -                     |
| Transfers Out                         | 679,244             | 1,543,301           | 576,385              | 574,647               |
| <b>Unexpended Plant Requirements:</b> | <b>3,264,165</b>    | <b>20,831,560</b>   | <b>17,453,645</b>    | <b>10,456,180</b>     |



## Plant Fund Debt Service

| <b>Resources:</b>                                | <b>13-14 Actual</b>   | <b>14-15 Actual</b>   | <b>15-16 Adopted</b>    | <b>16-17 Proposed</b>   |
|--|-----------------------|-----------------------|-------------------------|-------------------------|
| Property Tax - Debt Service                      | 334,631               | 350,131               | 949,638                 | 942,733                 |
| Beginning Working Capital                        | -                     | -                     | -                       | -                       |
| <b><i>Sub-Total Revenue &amp; Resources:</i></b> | <b><i>334,631</i></b> | <b><i>350,131</i></b> | <b><i>949,638</i></b>   | <b><i>942,733</i></b>   |
| Transfers In                                     | 628,598               | 593,692               | 576,385                 | 574,647                 |
| <b><i>Debt Service Resources:</i></b>            | <b><i>963,229</i></b> | <b><i>943,823</i></b> | <b><i>1,526,023</i></b> | <b><i>1,517,380</i></b> |

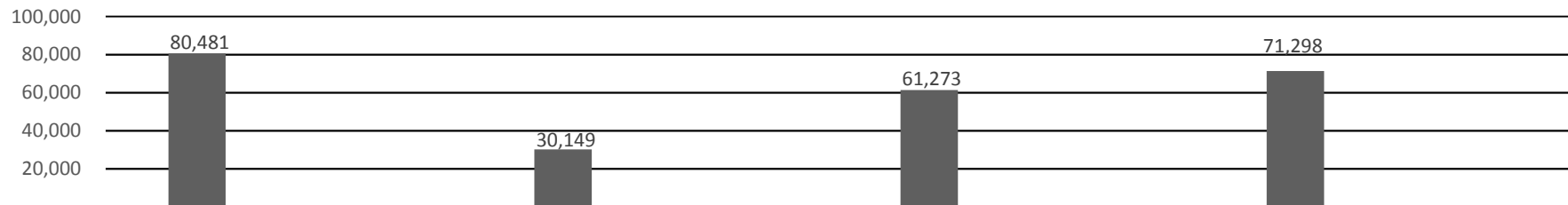
| <b>Requirements:</b>                     | <b>13-14 Actual</b>   | <b>14-15 Actual</b>   | <b>15-16 Adopted</b>    | <b>16-17 Proposed</b>   |
|--|-----------------------|-----------------------|-------------------------|-------------------------|
| Interest & Fees                          | 443,056               | 321,845               | 648,503                 | 543,718                 |
| Debt service payments                    | 520,173               | 621,978               | 877,520                 | 973,662                 |
| <b><i>Total Expenses:</i></b>            | <b><i>963,229</i></b> | <b><i>943,823</i></b> | <b><i>1,526,023</i></b> | <b><i>1,517,380</i></b> |
| Ending Working Capital                   | -                     | -                     | -                       | -                       |
| <b><i>Debt Service Requirements:</i></b> | <b><i>963,229</i></b> | <b><i>943,823</i></b> | <b><i>1,526,023</i></b> | <b><i>1,517,380</i></b> |



## Clubs and Organizations Fund

| <b>Resources:</b>                         | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|---|---------------------|---------------------|----------------------|-----------------------|
| Public Service                            | 14,979              | 13,190              | 8,735                | 8,735                 |
| Student Service                           | 10,516              | 10,655              | 15,150               | 17,998                |
| <b>Total Revenues:</b>                    | <b>25,495</b>       | <b>23,845</b>       | <b>23,885</b>        | <b>26,733</b>         |
| Beginning Working Capital                 | 51,009              | 2,593               | 33,883               | 41,065                |
| <b>Sub-Total Resources:</b>               | <b>76,504</b>       | <b>26,438</b>       | <b>57,768</b>        | <b>67,798</b>         |
| Transfer In                               | 3,977               | 3,711               | 3,505                | 3,500                 |
| <b>Club &amp; Organization Resources:</b> | <b>80,481</b>       | <b>30,149</b>       | <b>61,273</b>        | <b>71,298</b>         |

| <b>Requirements:</b>                         | <b>13-14 Actual</b> | <b>14-15 Actual</b> | <b>15-16 Adopted</b> | <b>16-17 Proposed</b> |
|--|---------------------|---------------------|----------------------|-----------------------|
| Public Service                               | 15,566              | 14,642              | 23,604               | 28,149                |
| Student Service                              | 14,690              | 14,231              | 24,493               | 31,196                |
| Institutional Support                        | -                   | 248                 | -                    | -                     |
| <b>Total Expenses:</b>                       | <b>30,256</b>       | <b>29,121</b>       | <b>48,097</b>        | <b>59,345</b>         |
| Ending Working Capital                       | 49,175              | (3)                 | 13,171               | 11,953                |
| <b>Sub-Total Requirements:</b>               | <b>79,431</b>       | <b>29,118</b>       | <b>61,268</b>        | <b>71,298</b>         |
| Intrafund Transfers Out                      | 1,050               | 1,031               | 5                    | -                     |
| <b>Club &amp; Organization Requirements:</b> | <b>80,481</b>       | <b>30,149</b>       | <b>61,273</b>        | <b>71,298</b>         |



## Non-Plant Debt Service

| Resources:                       | 13-14 Actual   | 14-15 Actual   | 15-16 Adopted  | 16-17 Proposed |
|----------------------------------|----------------|----------------|----------------|----------------|
| Local Grants/Contracts           | 590,080        | 604,248        | 607,245        | 650,000        |
| Interest Income                  | 1,336          | 1,340          | 1,000          | 1,000          |
| <b>Total Revenues:</b>           | <b>591,416</b> | <b>605,588</b> | <b>608,245</b> | <b>651,000</b> |
| Beginning Cash Balance           | (393,635)      | (294,151)      | 159,728        | 243,932        |
| <b>Non-Plant Debt Resources:</b> | <b>197,781</b> | <b>311,437</b> | <b>767,973</b> | <b>894,932</b> |

| Requirements:                       | 13-14 Actual   | 14-15 Actual   | 15-16 Adopted  | 16-17 Proposed |
|-------------------------------------|----------------|----------------|----------------|----------------|
| Bank Service Fees                   | 120            | 120            | 120            | 120            |
| Interest                            | 326,812        | 319,151        | 310,098        | 299,419        |
| Debt Service Principal              | 165,000        | 195,000        | 230,000        | 270,000        |
| <b>Total Expenses:</b>              | <b>491,932</b> | <b>514,271</b> | <b>540,218</b> | <b>569,539</b> |
| Ending Cash - Unrestricted          | (294,151)      | (202,834)      | 227,755        | 325,393        |
| <b>Non-Plant Debt Requirements:</b> | <b>197,781</b> | <b>311,437</b> | <b>767,973</b> | <b>894,932</b> |

