

CLATSOP COMMUNITY COLLEGE

2019-2020 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 19-20

Budget Committee

Appointed Members

Al Arp
Rachel Jensen
David Oser
Larry Popkin 18-19 Chair
Robert Stricklin
Kim Shillinger
Nicole Williams 18-19 Secretary

Board of Directors Zone

Tessa James Scheller 3
Anne Teaford-Cantor 2
Esther Moberg 3
Rosemary Baker-Monaghan 3
Karen Burke 1
Andrea Mazzarella 2
Robert Duehmig 2

Executive Officer

Chris Breitmeyer

Budget Officer

JoAnn Zahn

Budget Message

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Non-Plant Debt Service Fund

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**Fiscal Year 2019-2020
Budget Message
Clatsop Community College
May 7, 2019**

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. Strategic initiatives continue to be developed for the FY2018-2023 institutional strategic plan.

FY2018-19 Budget Adjustments and Fund Overview

The FY2018-19 (current year) General Fund revised budget reflects expenditure investments with extended Library hours, two 1000 hour Classified tutor positions, two 1000 hour Classified Patriot Hall positions, Diversity budget, and spring term hire for the Qualified Member of Engineering Department (QMED) program. Actual tuition and fee revenue is flat compared to FY2017-18. Expenditure levels are up approximately 10 percent as anticipated with new positions and collective bargaining salary adjustment and step increases.

Major **FY2018-19** adjustments and milestones include:

Revenue

- Legislative state support approved at \$570 million for the FY2017-19 biennium with \$2.620 million and \$3.239 million, respectively;
- Tuition and fee estimate reflecting flat revenue estimated at \$3 million;
- Property taxes increasing nearly 4 percent annually.

Expenditure added after the start of the fiscal year

- Extended Library hours;
- Created a Diversity budget;
- Two 1000 hour Classified positions for Patriot Hall and Tutoring;
- Spring term hire for QMED faculty position;
- Pay Equity Study including classification and compensation.

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

FY2019-20 continuation budget with an emphasis on budget flexibility. The strategic planning process and specifically, development of strategic initiatives, is continuing.

The Pay Equity Study was identified as the highest priority observation/recommendation from the HR Assessment conducted in fall 2018 to address the new Oregon Pay Equity legislation. HR Answers, an Oregon based firm, has been engaged to conduct the work to update employee job descriptions, identify comparable positions, evaluate pay equity based on six characteristics and conduct the market compensation survey.

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 borrowing is in process with \$850,000 authorized for FY2019-20 to ensure sufficient funds are available until property tax payments in November.

This document provides: actual revenues and expenditures for fiscal years 2016-17 and 2017-18; the FY2018-19 adopted budget; and the proposed budget for FY2019-20. 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		
FY20 - Projected	FY19 - Estimated	FY18 - Actual
1,340	1,340	1,327

Oregon community college enrollment continues to decline in a strong economic environment. CCC enrollment has stabilized with small increases with strategic investments to expand program offerings including Welding and creating new program opportunities in QMED. The estimated and projected SFTE enrollment is essentially flat and represent less than a one percent increase.

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 2019, the College began preparing for fiscal year FY2019-20 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 are based on a \$590 million allocation to community colleges although the legislative process continues. Currently, higher education is not included in the \$2 billion revenue package dedicated to K-12 funding. The Governor has indicated support for higher education to be added to the revenue package. In addition, there may be funding allocation to community colleges dedicated to supporting CTE education and Student Success.

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 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 themes, 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. The FY2019-20 general fund is a continuation budget with state support allocation uncertainty. 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 part-time faculty and classified employee collective bargaining agreements expire in 2019; therefore, salary adjustment, as defined by the agreement or approved by the Board, are only included for full-time faculty. Collective bargaining is in process for the Classified Association and the Part-time Faculty Association. 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 to \$105 per credit, effective summer 2019;
- State support appropriations based on a \$590 million Community College allocation;
- \$450,000 timber revenue (exceeding debt service requirements);
- A \$100,000 transfer from the Plant Fund to the General Fund related to the Pay Equity Study.

Expenditure

- Steps for eligible employees;
- Salary adjustment increases are included for full-time faculty; all other employee groups are to be determined.
- 5 percent increase for medical, dental, vision;
- PERS rate at 22 percent;
- Increases for fixed cost items such as utilities and insurance.

FY2019-2020 Proposed Budget

The General Fund resources for FY2019-20 include:

- \$4.656 million property taxes;
- \$3.275 million student tuition & fees;
- \$3.644 million state support based on a \$590 million CC funding allocation;
- \$450,000 in timber revenue;
- \$179,600 in other revenue;
- \$1,100,000 beginning fund balance.

The Budget Advisory Committee was presented with information for a General Fund continuation budget with the uncertainty of state funding in the FY2019-21 biennium limiting new funding investments.

The Budget Advisory Committee considered six budget requests including a Chemistry Faculty 1.0 FTE position, CO-OP/Work Experience 1.0 FTE, Patriot Hall staffing, Dean, Transfer Education 1.0 FTE, Instructional Program Assistant/Transfer Education and Retention/Advising 1.0 FTE position. All budget requests are pending consideration of additional state support exceeding the current \$590 million allocation.

- Step increases for all eligible employees;

- Salary adjustment for full-time faculty; all other employee salary adjustment to be determined;
- Increases in fixed cost expenditures, including: utilities and insurance to reflect past spending patterns and projected rate increases.

For budgetary control in 2019-20 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 FY2019-20 principal and interest is \$547,600. FY2019-20 timber tax estimates as provided by the Oregon Department of Forestry for Clatsop State Forests indicate \$1.410 million is projected for CCC in FY2019-20 (Fiscal Year: 2020 report, dated 4/01/19).

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 and efforts to increase student enrollment and persistence guided by the FY2018-2023 strategic plan. The FY2019-21 community college funding is planned at \$590 million with cautious optimism higher education will be added to the \$2 billion revenue package. The budget has been developed to allow for flexibility for yet to be determined salary adjustment increases, pay equity adjustments and strategic investments.

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

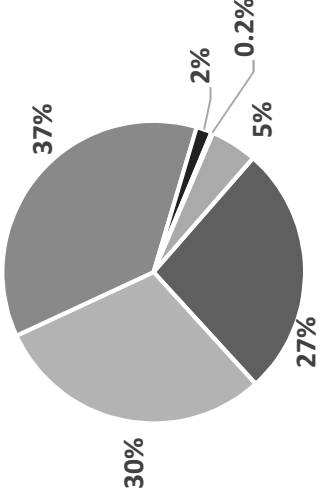
Fund	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Resources				
11 General Fund	-11,932,062	-12,696,792	-12,721,331	-13,304,765
12 Auxiliary Fund	-17,276	-30,545	-740,962	-751,950
21 Grants/Financial Aid Fund	-4,411,127	-4,281,910	-4,765,147	-4,917,007
41 Unexpended Plant Fund	-11,055,416	-4,894,250	-4,500,000	-2,924,687
42 Plant Fund Debt Service	-942,733	-925,125	-935,932	-940,820
54 Clubs and Organizations Fund	-30,588	-31,414	-73,128	-59,189
60 Non-Plant Debt Service Fund	-760,602	-946,476	-948,929	-1,327,900
Total Resources	-29,149,804	-23,806,512	-24,685,429	-24,226,318

Requirements				
11 General Fund	11,852,846	12,568,160	12,640,331	13,309,265
12 Auxiliary Fund	42,276	55,545	765,962	786,950
21 Grants/Financial Aid Fund	4,462,479	4,382,805	4,818,147	4,974,507
41 Unexpended Plant Fund	10,480,769	4,306,392	3,948,600	2,276,337
42 Plant Fund Debt Service	1,517,380	1,512,983	1,487,332	1,489,170
54 Clubs and Organizations Fund	33,452	34,151	76,128	62,189
60 Non-Plant Debt Service Fund	760,602	946,476	948,929	1,327,900
Total Requirements	29,149,804	23,806,512	24,685,429	24,226,318

Transfers				
11 General Fund	79,216	128,632	81,000	-4,500
12 Auxiliary Fund	-25,000	-25,000	-25,000	-35,000
21 Grants/Financial Aid Fund	-51,352	-100,895	-53,000	-57,500
41 Unexpended Plant Fund	574,647	587,858	551,400	648,350
42 Plant Fund Debt Service	-574,647	-587,858	-551,400	-548,350
54 Clubs and Organizations Fund	-2,864	-2,737	-3,000	-3,000
Total transfers	0	0	0	0

General Fund Summary by Object Code

Resources



General Fund

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Tuition & Fees	3,091,052	2,985,506	3,324,250	3,274,925
State Community College Support	2,410,906	2,625,707	3,156,481	3,644,460
Property Tax - Current Year	4,178,258	4,370,183	4,326,000	4,455,780
Property Tax - Prior Year	156,740	157,967	200,000	200,000
Interest Income	39,626	80,687	10,000	25,000
Other Income	1,133,040	920,817	604,600	604,600
Total Revenues:	11,009,622	11,140,867	11,621,331	12,204,765
Beginning Cash Balance	922,440	1,555,925	1,100,000	1,100,000
Sub-Total Resources:	11,932,062	12,696,792	12,721,331	13,304,765
Transfer In	-	-	-	100,000
General Fund Resources:	11,932,062	12,696,792	12,721,331	13,404,765

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11,500,000	11,932,062
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	12,721,331

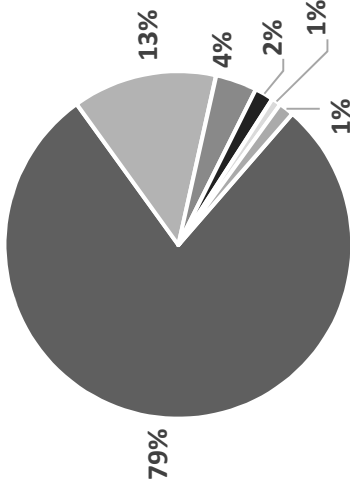
General Fund Summary by Object Code

Transfers

General Fund	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Transfers:				
Transfer to FWS	8,381	26,841	-	2,500
Transfer to SEOG	-	24,054	-	-
Transfer to Grant (PLUS)	25,000	30,000	35,000	35,000
Transfer FTE to SBA	17,971	20,000	18,000	20,000
Transfer to ASG	2,864	2,737	3,000	3,000
Transfer to Cafeteria	25,000	25,000	25,000	35,000
Transfer from Plant Fund	-	-	-	(100,000)
Transfers Out / (In):	79,216	128,632	81,000	(4,500)
150,000				
100,000	128,632	81,000		
50,000	79,216			
-				
(50,000)			(4,500)	

General Fund Summary by Object Code

Expenditures



General Fund

	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Requirements:				
Payroll Expense	7,846,624	8,684,805	9,507,770	9,998,607
Operating Expense	1,373,755	1,428,215	1,626,259	1,710,754
Material & Supply Expense	311,363	351,714	466,769	490,289
Travel Expense	117,956	127,332	191,923	224,630
Capital Asset Expense	83,321	101,968	110,993	108,651
Miscellaneous Expense	119,143	125,666	178,661	179,251
Total Expenses:	9,852,162	10,819,700	12,082,375	12,712,182
Contingency	-	-	557,956	597,083
Ending Working Capital	2,000,684	1,748,460	-	-
Sub-Total Requirements:	11,852,846	12,568,160	12,640,331	13,309,265
Transfer Out	79,216	128,632	81,000	95,500
General Fund Requirements:	11,932,062	12,696,792	12,721,331	13,404,765

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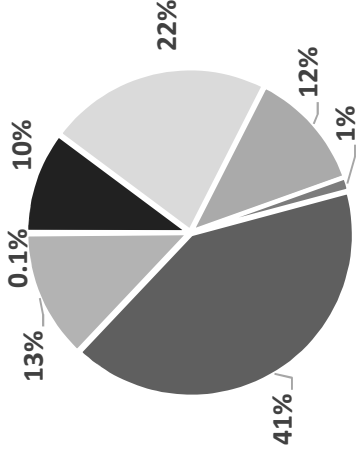
12,721,331

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11,932,062

General Fund Summary by Function

Expenditures



General Fund

	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Requirements:				
Instruction	4,099,211	4,463,745	4,958,674	5,240,616
Academic Support	1,177,936	1,382,967	1,518,559	1,632,286
Public Service	13,547	8,995	14,212	17,269
Student Service	893,482	1,041,139	1,195,169	1,291,436
Institutional Support	2,359,369	2,521,552	2,768,834	2,831,487
Plant Operation & Maintenance	1,203,607	1,309,320	1,458,927	1,531,088
Scholarships & Fellowships	105,010	91,982	168,000	168,000
Total Expenses:	9,852,162	10,819,700	12,082,375	12,712,182
Contingency	-	-	557,956	597,083
Ending Working Capital	2,000,684	1,748,460	-	-
Sub-Total Requirements:	11,852,846	12,568,160	12,640,331	13,309,265
Transfer Out	79,216	128,632	81,000	95,500
General Fund Requirements:	11,932,062	12,696,792	12,721,331	13,404,765

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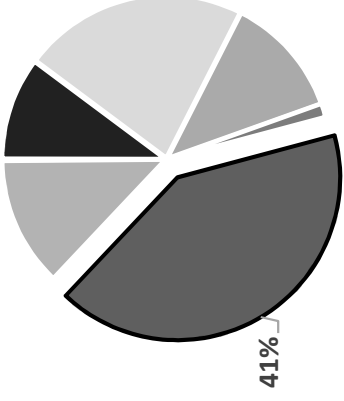
12,721,331

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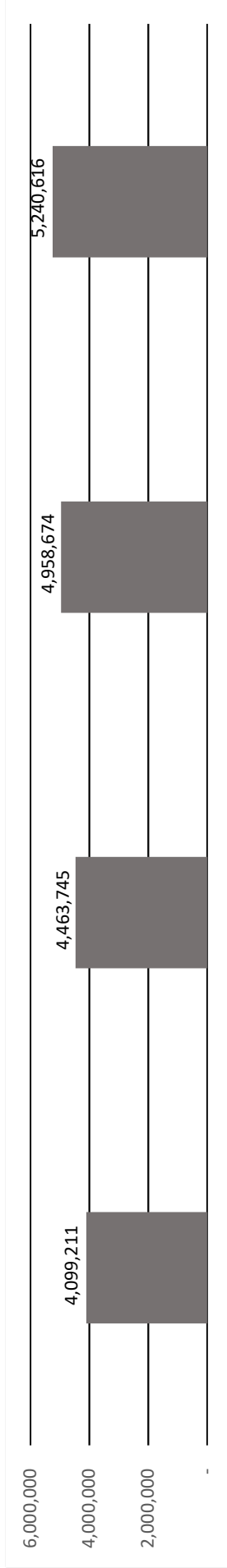
General Fund - Instruction Summary by Object Code

Expenditures



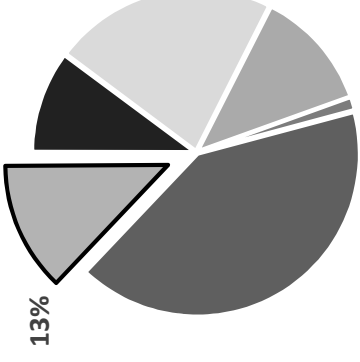
General Fund - Instruction

	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
Requirements:								
Payroll Expense	3,880,780	95%	4,249,527	95%	4,628,662	93%	4,900,868	94%
Operating Expense	82,484	2%	74,026	2%	105,715	2%	104,737	2%
Material & Supply Expense	113,640	3%	124,963	3%	183,762	4%	194,353	4%
Travel Expense	22,327	0.5%	15,229	0.3%	39,535	0.8%	39,658	0.8%
Capital Asset Expense	-	0%	-	0%	1,000	0%	1,000	0%
Miscellaneous Expense	(20)	0%	-	0%	-	0%	-	0%
Instruction Requirements:	4,099,211	100%	4,463,745	100%	4,958,674	100%	5,240,616	100%



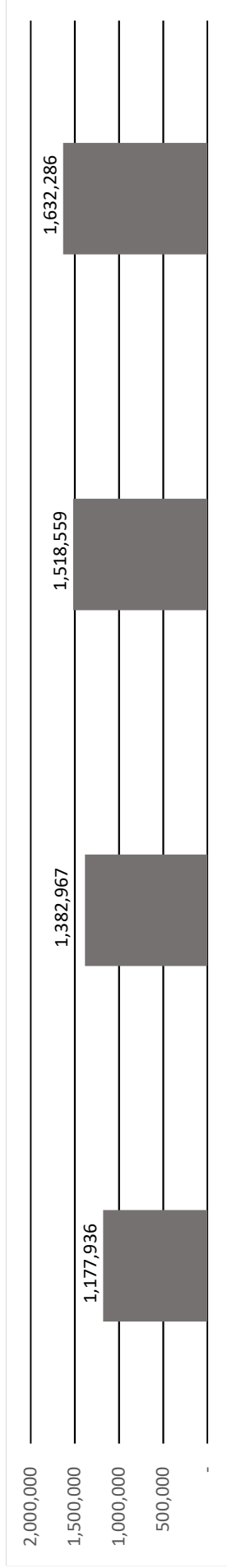
General Fund - Academic Support Summary by Object Code

Expenditures

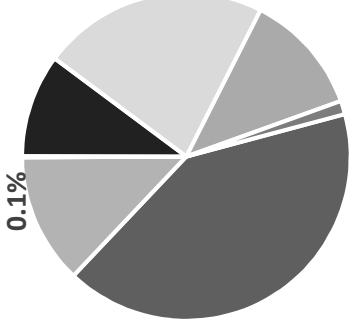


General Fund - Academic Support

Requirements:	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
Payroll Expense	1,040,512	88%	1,220,232	88%	1,332,898	88%	1,422,646	87%
Operating Expense	11,708	1%	11,868	1%	16,328	1%	22,453	1%
Material & Supply Expense	69,481	6%	74,853	5%	93,479	6%	98,501	6%
Travel Expense	42,993	4%	59,073	4%	64,554	4%	76,636	5%
Capital Asset Expense	13,242	1%	16,941	1%	11,300	1%	12,050	1%
Academic Support Requirements:	1,177,936	100%	1,382,967	100%	1,518,559	100%	1,632,286	100%



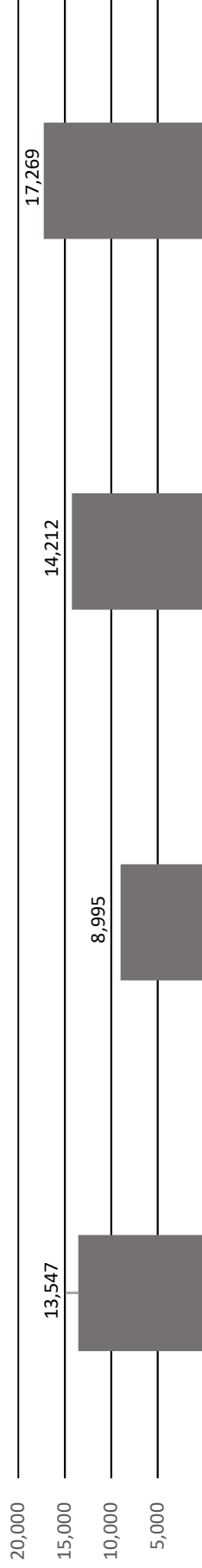
General Fund - Public Service Summary by Object Code



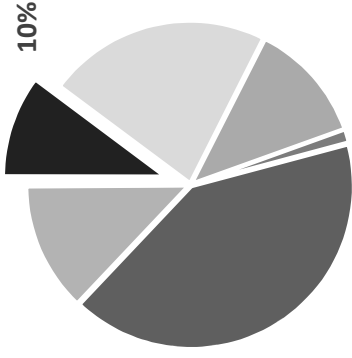
Expenditures

General Fund - Public Service

Requirements:	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
	Amount	%	Amount	%	Amount	%	Amount	%
Payroll Expense	6,471	48%	5,867	65%	9,712	68%	12,369	72%
Operating Expense	100	1%	100	1%	400	3%	400	2%
Material & Supply Expense	6,976	51%	3,028	34%	4,100	29%	4,500	26%
Public Service Requirements:	13,547	100%	8,995	100%	14,212	100%	17,269	100%



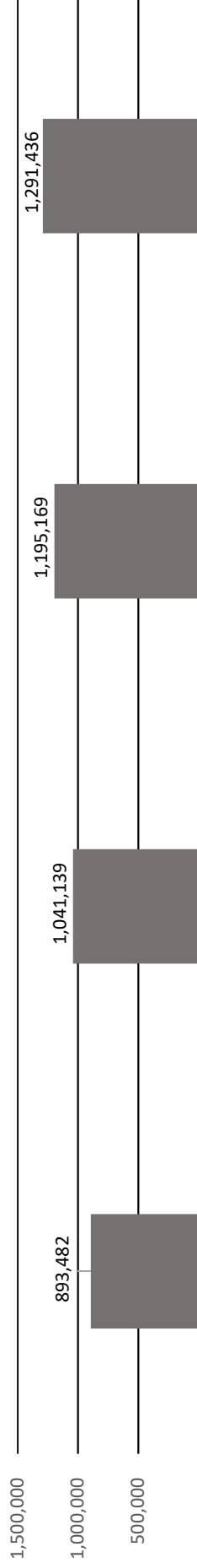
General Fund - Student Service Summary by Object Code



Expenditures

General Fund - Student Service

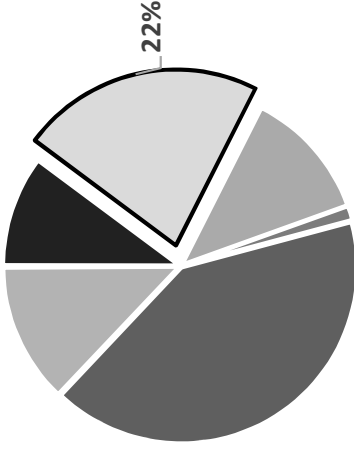
	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
Requirements:								
Payroll Expense	839,249	94%	984,931	95%	1,115,874	93%	1,205,583	93%
Operating Expense	14,615	2%	11,353	1%	20,089	2%	24,202	2%
Material & Supply Expense	23,974	3%	25,301	2%	39,223	3%	40,565	3%
Travel Expense	13,532	2%	18,482	2%	19,981	2%	21,084	2%
Capital Asset Expense	2,112	0.2%	873	0.1%	1	0.0%	1	0.0%
Miscellaneous Expense	-	0.0%	199	0.0%	1	0.0%	1	0.0%
Student Services Requirements:	893,482	100%	1,041,139	100%	1,195,169	100%	1,291,436	100%



General Fund - Institutional Support

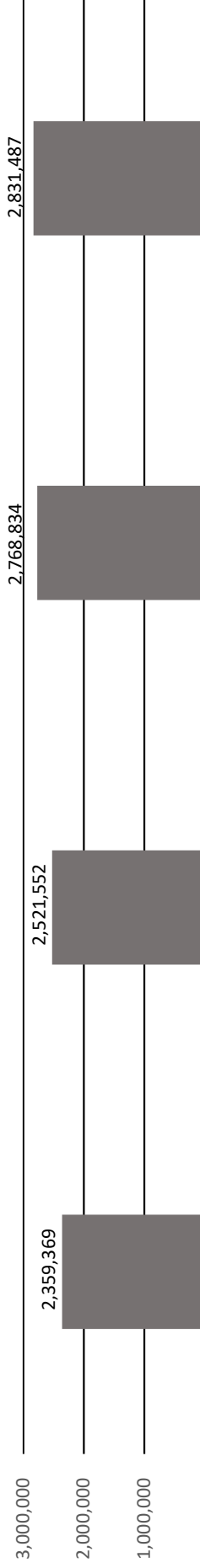
Summary by Object Code

Expenditures



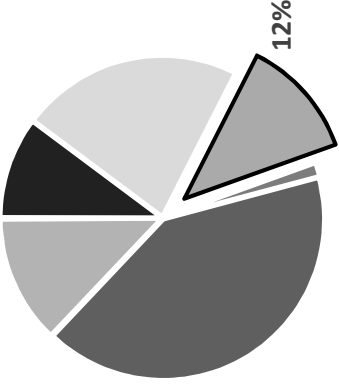
General Fund - Institutional Support

	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
Requirements:								
Payroll Expense	1,574,005	67%	1,595,500	63%	1,692,427	61%	1,691,448	60%
Operating Expense	618,737	26%	697,105	28%	817,759	30%	858,329	30%
Material & Supply Expense	61,644	3%	77,258	3%	82,193	3%	88,358	3%
Travel Expense	38,755	2%	34,050	1%	67,103	2%	86,502	3%
Capital Asset Expense	52,075	2%	84,154	3%	98,692	4%	95,600	3%
Miscellaneous Expense	14,153	0.6%	33,485	1.3%	10,660	0.4%	11,250	0.4%
Institutional Support Requirements:	2,359,369	100%	2,521,552	100%	2,768,834	100%	2,831,487	100%



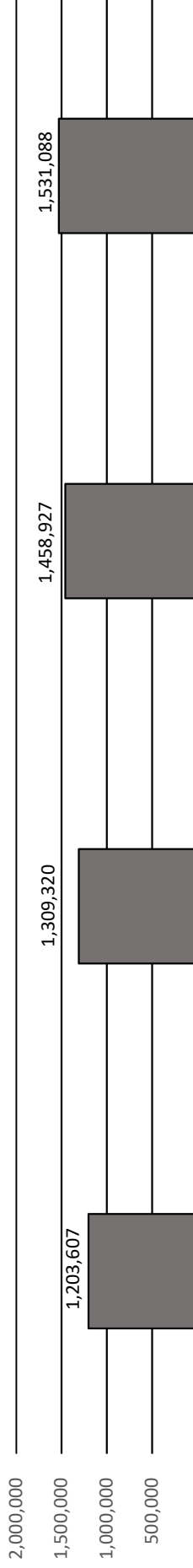
General Fund - Plant Operation & Maintenance Summary by Object Code

Expenditures

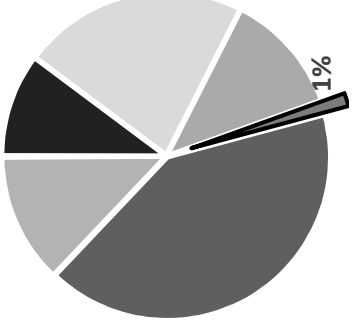


General Fund - Plant Operation & Maintenance

Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Payroll Expense	505,607	628,748	728,197	765,693
Operating Expense	646,111	633,763	665,968	700,633
Material & Supply Expense	35,648	46,311	64,012	64,012
Travel Expense	349	498	750	750
Capital Asset Expense	15,892	-	-	-
Plant Operation & Maint Requirements:	1,203,607	1,309,320	1,458,927	1,531,088



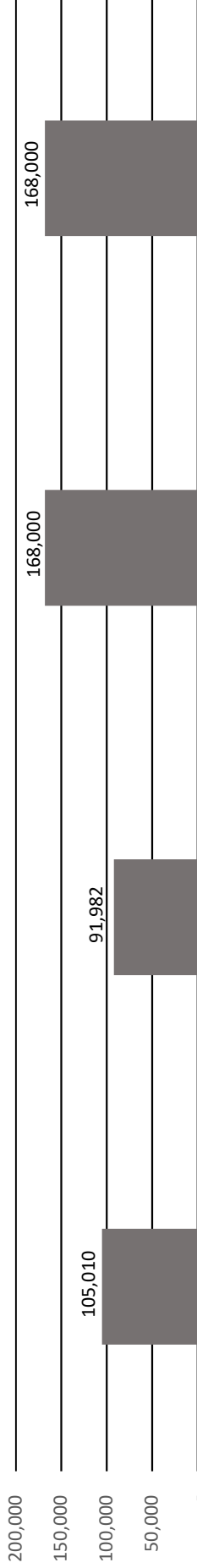
General Fund - Scholarships & Fellowships Summary by Object Code



Expenditures

General Fund - Scholarships & Fellowships

	16-17 Actual		17-18 Actual		18-19 Adopted		19-20 Proposed	
Requirements:								
Waivers	66,833	64%	60,137	65%	63,000	38%	63,000	38%
Miscellaneous Expense	38,177	36%	31,845	35%	105,000	63%	105,000	63%
Scholarship & Fellowship Requirements:	105,010	100%	91,982	100%	168,000	100%	168,000	100%

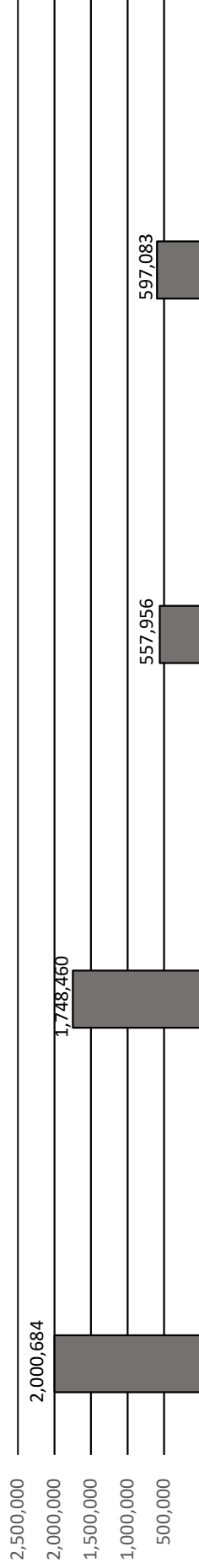


General Fund - Reserves Summary by Object Code

Expenditures

General Fund - Reserves

Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Contingency			557,956	597,083
Ending Working Capital	2,000,684	1,748,460		
General Fund Reserves:	2,000,684	1,748,460	557,956	597,083



Auxiliary Fund

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Instruction	88,848	82,614	107,414	111,906
Public Service	12,128	12,975	75,698	75,698
Student Service	287,950	268,842	525,194	531,690
Plant Operation & Maintenance	-	-	32,656	32,656
Total Revenues:	388,926	364,431	740,962	751,950
Beginning Working Capital	(371,650)	(333,886)	-	-
Sub-Total Resources:	17,276	30,545	740,962	751,950
Intrafund Transfer In	25,000	25,000	25,000	35,000
Auxiliary Resources:	42,276	55,545	765,962	786,950

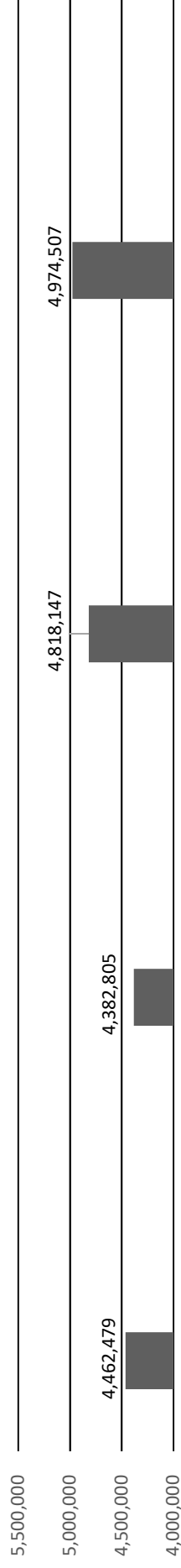
Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Instruction	79,187	105,933	107,414	111,906
Public Service	11,504	9,658	75,698	75,698
Student Service	291,969	286,453	550,194	566,690
Plant Operations & Maintenance	-	-	32,656	32,656
Total Expenses:	382,660	402,044	765,962	786,950
Ending Working Capital	(340,384)	(346,499)	-	-
Auxiliary Requirements:	42,276	55,545	765,962	786,950

1,000,000	
800,000	765,962
600,000	
400,000	
200,000	55,545
-	

Grants/Financial Aid Fund

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Grants & Contracts	4,231,339	4,102,285	4,196,096	4,257,930
Miscellaneous Revenue	179,788	179,625	569,051	659,077
Total Revenues:	4,411,127	4,281,910	4,765,147	4,917,007
Transfer From GF	51,352	100,895	53,000	57,500
Grants/Financial Aid Resources:	4,462,479	4,382,805	4,818,147	4,974,507

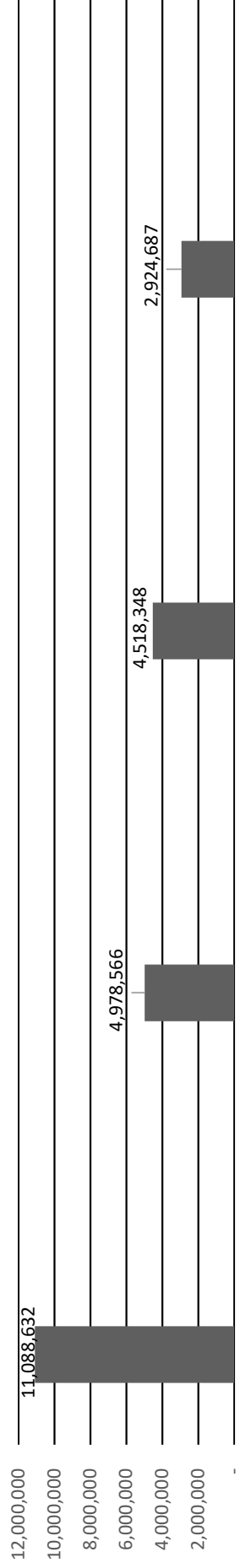
Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Payroll Expense	1,361,980	1,402,767	1,467,970	1,591,070
Operating Expense	60,665	40,759	47,035	46,882
Material & Supply Expense	2,774,010	2,747,238	2,743,572	2,780,033
Travel Expense	104,846	85,315	94,997	84,011
Capital Asset Expense	58,877	26,943	8,630	8,932
Miscellaneous Expense	102,101	79,783	455,943	463,579
Total Expenses:	4,462,479	4,382,805	4,818,147	4,974,507



Unexpended Plant Fund

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Interest Income	17,781	9,147	-	-
Miscellaneous Revenue	8,577,148	1,587,681	600,000	1,000,000
Total Revenues:	8,594,929	1,596,828	600,000	1,000,000
Beginning Working Capital	2,460,487	3,297,422	3,900,000	1,924,687
Sub-Total Resources:	11,055,416	4,894,250	4,500,000	2,924,687
Intrafund Transfer In	33,216	84,316	18,348	-
Unexpended Plant Resources:	11,088,632	4,978,566	4,518,348	2,924,687

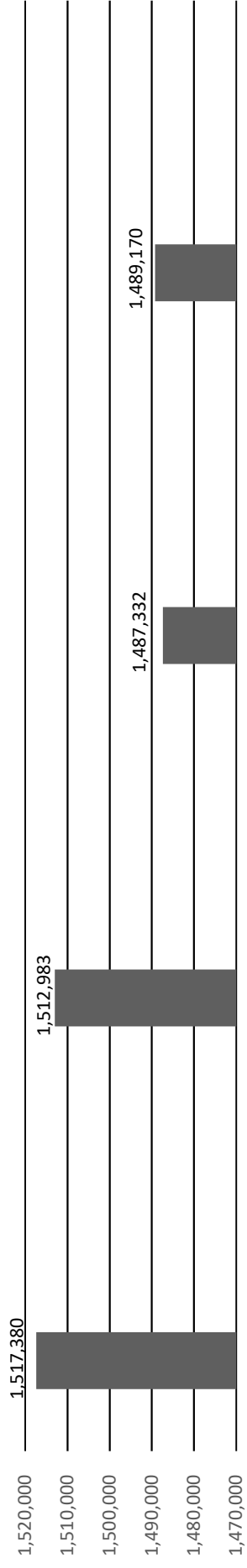
Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Payroll Expense	78,081	39,591	276,876	396,026
Operating Expense	421,764	118,034	80,000	681,798
Material & Supply Expense	19,571	9,623	125,000	-
Travel Expense	-	7,113	-	-
Capital Asset Expense	7,990,670	1,049,797	3,330,252	898,513
Total Expenses:	8,510,086	1,224,158	3,812,128	1,976,337
Ending Cash Balance	1,970,683	3,082,234	136,472	300,000
Sub-Total Requirements:	10,480,769	4,306,392	3,948,600	2,276,337
Transfers Out	574,647	587,858	551,400	648,350
Intrafund Transfer Out	33,216	84,316	18,348	-
Unexpended Plant Requirements:	11,088,632	4,978,566	4,518,348	2,924,687



Plant Fund Debt Service

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Property Tax - Debt Service	942,733	903,645	935,932	940,820
Beginning Working Capital	-	21,480	-	-
Sub-Total Revenue & Resources:	942,733	925,125	935,932	940,820
Transfers In	574,647	587,858	551,400	548,350
Debt Service Resources:	1,517,380	1,512,983	1,487,332	1,489,170

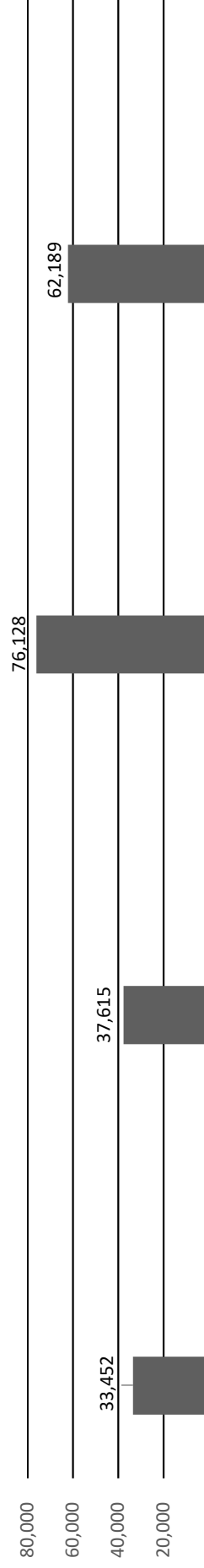
Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Interest & Fees	464,238	447,221	423,332	394,170
Debt service payments	1,031,662	1,065,762	1,064,000	1,095,000
Total Expenses:	1,495,900	1,512,983	1,487,332	1,489,170
Ending Working Capital	21,480	-	-	-
Debt Service Requirements:	1,517,380	1,512,983	1,487,332	1,489,170



Clubs and Organizations Fund

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Public Service	10,776	11,703	9,235	4,235
Student Service	17,840	9,071	20,861	23,415
Total Revenues:	28,616	20,774	30,096	27,650
Beginning Working Capital	1,972	10,640	43,032	31,539
Sub-Total Resources:	30,588	31,414	73,128	59,189
Transfer In	2,864	2,737	3,000	3,000
Intrafund Transfer In	-	3,464	-	-
Club & Organization Resources:	33,452	37,615	76,128	62,189

Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Public Service	13,752	12,690	21,929	10,810
Student Service	19,700	21,461	38,756	41,310
Total Expenses:	33,452	34,151	60,685	52,120
Ending Working Capital	-	-	15,443	10,069
Sub-Total Requirements:	33,452	34,151	76,128	62,189
Intrafund Transfer Out	-	3,464	-	-
Club & Organization Requirements:	33,452	37,615	76,128	62,189



Non-Plant Debt Service

Resources:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Local Grants/Contracts	716,131	749,335	650,000	700,000
Interest Income	3,324	6,076	1,000	3,000
Total Revenues:	719,455	755,411	651,000	703,000
Beginning Cash Balance	41,147	191,065	297,929	624,900
Non-Plant Debt Resources:	760,602	946,476	948,929	1,327,900

Requirements:	16-17 Actual	17-18 Actual	18-19 Adopted	19-20 Proposed
Bank Service Fees	120	10	120	60
Interest	299,417	286,836	272,489	256,006
Debt Service Principal	270,000	310,000	355,000	405,000
Total Expenses:	569,537	596,846	627,609	661,066
Ending Cash - Unrestricted	191,065	349,630	321,320	666,834
Non-Plant Debt Requirements:	760,602	946,476	948,929	1,327,900

