

# CLATSOP COMMUNITY COLLEGE

2020-2021 PROPOSED BUDGET

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

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

### **Non-Discrimination Declaration**

It is the policy of Clatsop Community College that there will be no discrimination or harassment on the grounds of race, color, sex, gender, marital status, religion, national origin, age, sexual orientation, gender identity or expression or disability in any educational programs, activities, or employment. Questions or complaints should be directed to Naomi Garbutt, Affirmative Action/Gender Equity (Title IX) Officer, Towler Hall, Suite 110, [ngarbutt@clatsopcc.edu](mailto:ngarbutt@clatsopcc.edu) 503-338- 2450; TDD 503-338-2468. The Director of Disability Services, Mallory Vollner, is located in Towler Hall, Suite 104A, [mvollner@clatsopcc.edu](mailto:mvollner@clatsopcc.edu) 503-338-2474.

### **Accommodations**

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

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

Es la política de Clatsop Community College que no habrá ningún tipo de discriminación o acoso por razón de raza, color, sexo, género, estado civil, religión, origen nacional, edad, orientación sexual, identidad de género o expresión de discapacidad en los programas educativos, actividades o en la contratación. Preguntas o quejas deben ser dirigidas al Naomi Garbutt, Oficial de Acción Afirmativa / Título IX localizado en Towler Hall número 110 [ngarbutt@clatsopcc.edu](mailto:ngarbutt@clatsopcc.edu) número de teléfono 503-338-2450, TDD (discapacidad auditiva) 503-338-2468. Director de Discapacidad Services, Mallory Vollner, se encuentra en Towler Hall, numero 104A, [mvollner@clatsopcc.edu](mailto:mvollner@clatsopcc.edu) número de teléfono 503-338-2474. Para ADA y otras peticiones de servicios llame al 503-338-2474 o para TDD (discapacidad auditiva) 503-338-2468.

### **Ayuda a personas discapacitadas**

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

# Proposed

FY 20-21

## Budget Committee

### Appointed Members

Al Arp  
Rachel Jensen  
David Oser  
Vacant (Larry Popkin     19-20 Chair)  
Robert Stricklin  
Kim Shillinger  
Nicole Williams             19-20 Secretary

### Board of Directors                     Zone

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

### Executive Officer

Chris Breitmeyer

### Budget Officer

JoAnn Zahn

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Clubs and Organizations Fund  
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Non-Plant Debt Service Fund  
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# Clatsop Community College Budget Calendar for FY20-21 Budget

October 2019						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2019						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2019						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## OCTOBER

8 BOARD: Regular Board Meeting

## NOVEMBER

12 BOARD: Regular Board Meeting

11 Veterans' Day

18 Budget Advisory Committee, T310, 3:00-4:30 p.m.

28-29 Thanksgiving Holiday

## DECEMBER

2-6 Fall Finals

10 BOARD: Regular Board Meeting

23-31 Winter Closure

## JANUARY

1 Winter Closure

6 First day of Winter term

14 PC: Distribute Draft Proposed Budget and Renewals for department review/changes (Jan 14 to March 13)

14 BOARD: Regular Board Meeting

14-31 Dept meetings to discuss/revise Draft Proposed Budget (1/14-3/13)

20 Martin Luther King Day

23 Budget Advisory Committee, T307, 3:00-5:00 p.m.

31 Budget Advisory Committee, T307, 3:00-5:00 p.m.

## FEBRUARY

State Revenue Forecast

1-29 Dept meetings to discuss/revise Draft Proposed Budget (1/14-3/13)

13 Budget Advisory Committee, T307, 3:00-5:00 p.m.

17 President's Day

19\* BOARD: Regular Board Meeting, Appoint/Reappoint Budget Committee, Appoint Budget Officer

27 Budget Advisory Committee, T307, 3:00-5:00 p.m.

## MARCH

JOANN: Prepare IPEDS Financial Reporting (Due 4/9?)

TBD ALL CAMPUS: Budget Forum

1-13 Dept meetings to discuss/revise Draft Proposed Budget (1/18-3/13)

10 BOARD: Regular Board Meeting

12 Budget Advisory Committee, T307, 3:00-5:00 p.m.

!!! 13 PC: Draft Proposed Budget and Renewals - Changes Due

16-20 Winter Finals

23-27 Spring Break

27 PC: Distribute 2nd Draft Proposed Budget for review/changes (4/10)

30 First day of Spring term

30 JOANN: Decision to reconvene Budget Committee for Supplemental Budget (\$10,000+?)

## APRIL

JOANN: Prepare Budget Message (Due 4/19)

TBD ALL CAMPUS: Budget Forum

1 SUPPLEMENTAL BUDGET \$10,000+? Submit ad for Budget Comm

!!! 10 PC: 2nd Draft Proposed Budget Changes Due

14 BOARD: Regular Board Meeting

!!! 17 LAST DAY TO MAKE CORRECTIONS

17 JOANN: Budget Message Due

20-24 EVON: Prepare Proposed Budget Summaries & Detail

!!! 23 Last Day - Submit ad, Budget Committee (by 11:00 to run 4/28)

!!! 24 Last Day - Post ad to CCC Website, Budget Committee

!!! 28 Last Day - Ad runs, Budget Committee

27-1 EVON: Print/Collate/Bind Proposed Budget Summaries

## MAY

TBD ALL CAMPUS: Budget Forum

1 EVON: Distribute Proposed Budget Summaries

5 BC: First Budget Committee Meeting, Distribute Proposed Budget, Deliver Budget Message, Receive Public Comment, Approve FY2021

6 EVON: Post Proposed Budget to Web Page (after meeting)

12 BOARD: Regular Board Meeting

19 Local Primary Election

19 BC: Second Budget Committee Meeting (Tentative), Approve FY2021 Budget

26 BC: Third Budget Committee Meeting (Tentative), Approve FY2021 Budget

25 Memorial Day

!!! 28 Last Day - Submit ad, Budget Hearing (by 11:00)

## JUNE

!!! 2 Last Day - Ad runs, Budget Hearing

8-12 Spring Finals

9 BOARD: Budget Hearing, Regular Board Meeting, Adopt FY2021 Budget

## JULY

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

15 To HECC: Budget

## AUGUST

## SEPTEMBER

30 To County Clerk: Budget

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

Color Code:

Budget Committee Meeting

Budget Advisory Committee Meeting

College Closed

Finals

April 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2020						
S	M	T	W	T	F	S
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23	24	25	26	27	28	29
30	31					

June 2020						
S	M	T	W	T	F	S
	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



**Fiscal Year 2020-2021  
Budget Message  
Clatsop Community College  
May 5, 2020**

**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 (FY). The coronavirus has redefined higher education, at least in spring term 2020, with courses moved to an online format where feasible. A limited number of face-to-face, with social distancing protocols, courses continue for Nursing, Medical Assisting (MA), and Emergency Medical Technician (EMT). Spring enrollment is anticipated to be down 5 to 10 percent.

**Current FY2019-20 Budget Adjustments and Fund Overview**

The FY2019-20 (current year) General Fund amended budget reflects a continuation budget with expenditure investments in employee collective bargaining with new 4-year agreements with Classified employees and Part-time faculty. Tuition and fee revenue has maintained an approximate 5 percent increase; however, the impact to spring term revenue is unknown at this time. Expenditure levels are up approximately 4.5 percent as anticipated with collective bargaining salary adjustment, employee salary steps fixed cost increases.

Major **FY2019-20** adjustments and milestones include:

**Revenue**

- Legislative state support approved at \$641 million for the FY2019-21 biennium with \$4.129 million and \$4.218 million, respectively;
- Tuition and fee estimate reflecting 3 percent increase based on \$3 tuition increase in FY2019-20;
- Property taxes increasing nearly 4 percent annually.

**Expenditure added after the start of the fiscal year**

- Vice President, Student Success replaced Dean of Enrollment Services;
- Director, Disability Services (reorganization);
- Patriot Hall Classified position;
- Collective bargaining agreements implemented;
- Completed Pay Equity study with minimal adjustments required, and;
- Classification and compensation study.

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 to consider strategic planning and financial position to develop the FY2020-21 continuation budget with an emphasis on budget flexibility. The strategic planning process and specifically, development of strategic initiatives, is continuing.

As mentioned, the FY2020-21 general operating fund represents a continuation budget with employee steps and collective bargaining salary adjustments reflected. The future budget uncertainty will be managed strategically by utilizing the developing program prioritization process to maintain an approximate 15 percent target ending fund balance.

Once the budget is approved and adopted, ongoing monitoring of revenues and expenditures will be necessary to ensure revenue is sufficient to support the spending level. Maintaining General Fund reserves is a priority for both fiscal sustainability and to address cash flow requirements. Cash flow estimates were sufficient in March 2020; therefore, the College was ineligible for the Oregon School Board Association (OSBA) Tax Anticipation Note borrowing program even with revised spring tuition and fee estimates related to the Coronavirus impact on enrollment.

This document provides: actual revenues and expenditures for FY2017-18 and FY2018-19; the FY2019-20 amended budget; and the proposed budget for FY2020-21. 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		
FY21 - Projected	FY20 - Estimated	FY19 - Actual
1,350	1,330	1,329

Oregon community college enrollment is likely to increase dramatically in economically difficult times resulting from the coronavirus impact while State Support funding may decline for higher education. The FY2020-21 budget represents the State Support allocation based on the \$641 million allocation since no new information is available at this time and budget capacity will be monitored and spending will be adjusted as necessary.

The funds used by the College include:

- **General Fund (11)** - accounts for all current financial resources not required to be accounted for in other funds. This is the fund in which most operating activities of the College occur.
- **Auxiliary Fund (12)** - accounts for transactions of substantially self-supporting activities that perform services primarily for students, faculty, and staff. These activities are financed primarily through user charges and operate in a manner similar



to private business enterprises. The College uses the auxiliary fund to account for the operations of its bookstore and some Maritime Science operations.

- **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)** - 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 organization (cost center), function, and object.

### **The Budget Process**

In November 2019, the College began preparing for FY2020-21 budget development with meetings with the representative Budget Advisory Committee which includes faculty and staff representation. Concurrently, the College Council was charged with developing a Program Prioritization Process criterion to evaluate each budget department using data to inform decision making in the budget process. A decision was made to continue the FY2020-21 budget using the traditional process and take additional time to ensure the criteria is fully developed and implemented in the FY2021-22 budget development process.

The fiscal planning assumption for state support is based on a \$641 million allocation to community colleges although the impact of the coronavirus is not yet known on State resources. The College is anticipating approximately \$400 thousand in Federal Stimulus funding with an expectation half the funding will be provided directly to students for support during this time of uncertainty.

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 continues to provide faculty, classified, and supervisory staff members monthly financial reports and opportunities 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, which are reviewed annually, and focused decision making by connecting budget discussions to the strategic plan, core themes, values, and strategic initiatives. The Committee membership includes employees from all representative groups. Meetings have concentrated on revenue sources including tuition and fees, state support, property taxes, and timber revenue.

The FY2020-21 general fund is a continuation budget with future state support allocation uncertainty. Expenditures have been reviewed at summary levels as informed by the significant staffing changes and collective bargaining which defines steps, salary adjustments, and health benefit insurance. Part-time faculty and classified employee collective bargaining agreements expire in 2023. A full-time faculty rollover proposal is in consideration. Fiscal forecast projections and budget development assumptions continue to be refined based on actual revenue, expenditures, and developing information.

The proposed budget includes:

### **Revenue**

- No change in tuition rate at \$105 per credit;
- Removed Admission Fee;
- State support appropriations based on a \$641 million Community College allocation representing \$4.218 million;
- \$450,000 timber revenue (exceeding debt service requirements);

### **Expenditure**

- Steps for eligible employees;
- 5 percent increase for medical, dental, vision;
- PERS rate at 23 percent representing a 1 percent increase;
- Increases for fixed cost items such as utilities and insurance.

### **FY2020-2021 Proposed Budget**

The General Fund resources include:

- \$4.795 million property taxes;
- \$3.218 million student tuition & fees;
- \$4.218 million state support based on a \$641 million Community College funding allocation;
- \$450,000 in timber revenue;
- \$113,100 in other revenue;
- \$1,400,000 beginning fund balance.

Total general fund revenue anticipated before the COVID-19 pandemic is \$14.195 million. Expenditure will be reduced as information becomes available to have a balanced budget and target ending fund balance at June 30, 2021.

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.

- 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 2020-21 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 FY2011-12, timber revenues will be used to service debt associated with the borrowing the College has incurred including refunding debt issuance. The FY2020-21 principal and interest are \$549,250. FY2020-21 timber tax estimates as provided by the Oregon Department of Forestry for Clatsop State Forests indicate \$1.112 million is projected for CCC in FY2020-21 (Fiscal Year: 2021 report, dated January 2020).

### **Summary**

Maintaining fiscal sustainability will require on-going review of revenue and expenditure to monitor projections with timely reaction to material variances. The coming year will likely have significant fiscal challenges due to the coronavirus economic impact on the nation, state and local economies while anticipating higher student enrollment. Clatsop Community College will be an essential resource to our students, businesses, and communities as we recover and grow even stronger together.

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

JoAnn Zahn  
Vice-President, Finance & Operations  
Budget Officer



### Summary by Fund

Fund	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
<b>Resources</b>				
11 General Fund	-12,696,792	-13,256,125	-13,304,765	-14,194,527
12 Auxiliary Fund	-30,545	20,812	-751,950	-546,272
21 Grants/Financial Aid Fund	-4,281,910	-4,438,300	-4,917,007	-4,572,992
41 Unexpended Plant Fund	-4,894,250	-3,928,664	-14,008,710	-21,864,425
42 Plant Fund Debt Service	-925,125	-935,893	-940,820	-952,778
54 Clubs and Organizations Fund	-31,414	-75,098	-59,189	-66,641
60 Non-Plant Debt Service Fund	-946,476	-1,462,735	-1,327,900	-1,030,000
<b>Total Resources</b>	<b>-23,806,512</b>	<b>-24,076,003</b>	<b>-35,310,341</b>	<b>-43,227,635</b>

<b>Requirements</b>				
11 General Fund	12,568,160	13,173,676	13,309,265	14,084,027
12 Auxiliary Fund	55,545	4,188	786,950	596,272
21 Grants/Financial Aid Fund	4,382,805	4,493,038	4,974,507	4,630,492
41 Unexpended Plant Fund	4,306,392	3,378,014	13,360,360	21,114,425
42 Plant Fund Debt Service	1,512,983	1,486,543	1,489,170	1,702,778
54 Clubs and Organizations Fund	34,151	77,809	62,189	69,641
60 Non-Plant Debt Service Fund	946,476	1,462,735	1,327,900	1,030,000
<b>Total Requirements</b>	<b>23,806,512</b>	<b>24,076,003</b>	<b>35,310,341</b>	<b>43,227,635</b>

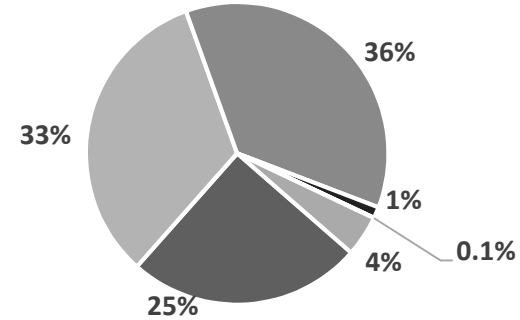
<b>Transfers</b>				
11 General Fund	128,632	82,449	-4,500	110,500
12 Auxiliary Fund	-25,000	-25,000	-35,000	-50,000
21 Grants/Financial Aid Fund	-100,895	-54,738	-57,500	-57,500
41 Unexpended Plant Fund	587,858	550,650	648,350	750,000
42 Plant Fund Debt Service	-587,858	-550,650	-548,350	-750,000
54 Clubs and Organizations Fund	-2,737	-2,711	-3,000	-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:	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Tuition & Fees	2,985,506	27%	3,003,609	26%	3,274,925	27%	3,217,750	25%
State Community College Support	2,625,707	24%	3,192,302	28%	3,644,460	30%	4,218,224	33%
Property Tax - Current Year	4,370,183	39%	4,470,853	39%	4,455,780	37%	4,645,453	36%
Property Tax - Prior Year	157,967	1%	110,337	1%	200,000	2%	150,000	1%
Interest Income	80,687	0.7%	148,206	1.3%	25,000	0.2%	7,500	0.1%
Other Income	920,817	8%	582,358	5%	604,600	5%	555,600	4%
<b>Total Revenues:</b>	<b>11,140,867</b>	<b>100%</b>	<b>11,507,665</b>	<b>100%</b>	<b>12,204,765</b>	<b>100%</b>	<b>12,794,527</b>	<b>100%</b>
Beginning Cash Balance	1,555,925		1,748,460		1,100,000		1,400,000	
<b>Sub-Total Resources:</b>	<b>12,696,792</b>		<b>13,256,125</b>		<b>13,304,765</b>		<b>14,194,527</b>	
Transfer In	-		-		100,000		-	
<b>General Fund Resources:</b>	<b>12,696,792</b>		<b>13,256,125</b>		<b>13,404,765</b>		<b>14,194,527</b>	



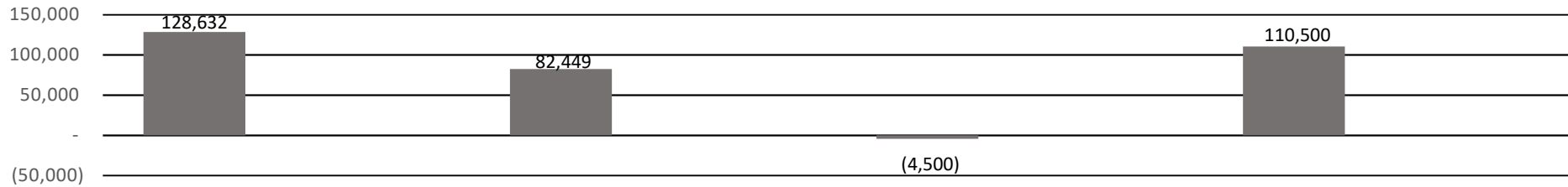
## General Fund

### Summary by Object Code

#### Transfers

#### General Fund

Transfers:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Transfer to FWS	26,841	2,895	2,500	2,500
Transfer to SEOG	24,054	-	-	-
Transfer to Grant (PLUS)	30,000	35,000	35,000	35,000
Transfer FTE to SBA	20,000	16,843	20,000	20,000
Transfer to ASG	2,737	2,711	3,000	3,000
Transfer to Cafeteria	25,000	25,000	35,000	50,000
Transfer from Plant Fund	-	-	(100,000)	-
<b>Transfers Out / (In):</b>	<b>128,632</b>	<b>82,449</b>	<b>(4,500)</b>	<b>110,500</b>

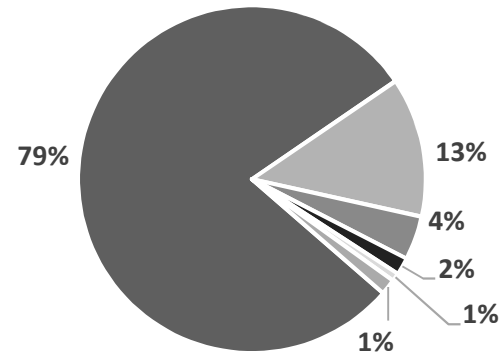




## General Fund

### Summary by Object Code

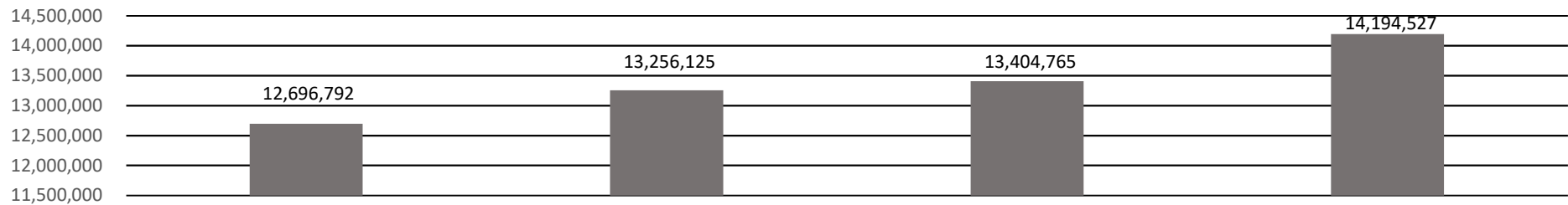
#### Expenditures



#### General Fund

#### Requirements:

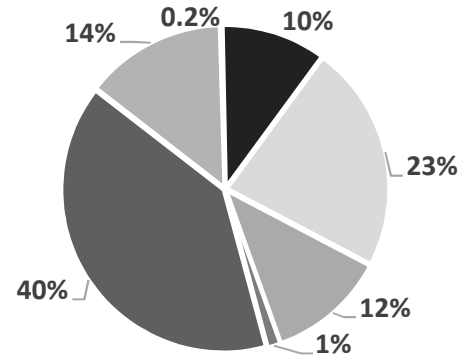
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	8,684,805	80%	9,394,658	80%	9,998,607	79%	10,705,301	79%
Operating Expense	1,428,215	13%	1,546,725	13%	1,710,754	13%	1,760,137	13%
Material & Supply Expense	351,714	3%	372,508	3%	490,289	4%	553,319	4%
Travel Expense	127,332	1%	125,908	1%	224,630	2%	217,077	2%
Capital Asset Expense	101,968	1%	105,387	1%	108,651	1%	102,171	1%
Miscellaneous Expense	125,666	1%	175,319	1%	179,251	1%	198,876	1%
<b>Total Expenses:</b>	<b>10,819,700</b>	<b>100%</b>	<b>11,720,505</b>	<b>100%</b>	<b>12,712,182</b>	<b>100%</b>	<b>13,536,881</b>	<b>100%</b>
Contingency	-		-		597,083		547,146	
Ending Working Capital	1,748,460		1,453,171		-		-	
<b>Sub-Total Requirements:</b>	<b>12,568,160</b>		<b>13,173,676</b>		<b>13,309,265</b>		<b>14,084,027</b>	
Transfer Out	128,632		82,449		95,500		110,500	
<b>General Fund Requirements:</b>	<b>12,696,792</b>		<b>13,256,125</b>		<b>13,404,765</b>		<b>14,194,527</b>	



## General Fund

### Summary by Function

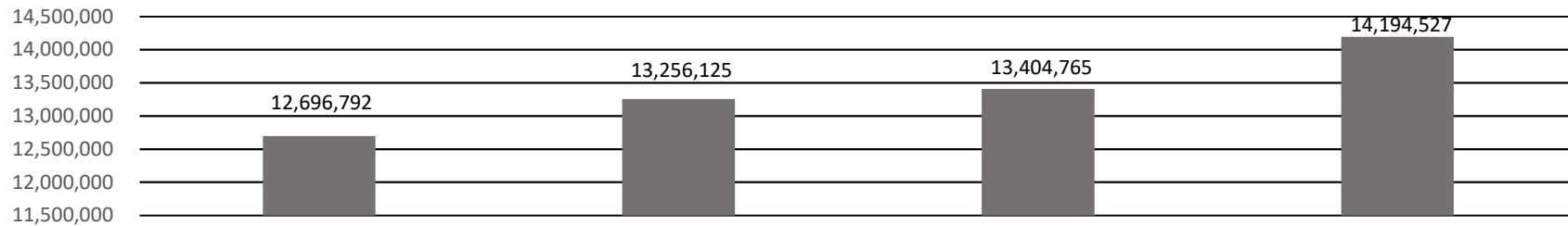
#### Expenditures



#### General Fund

##### Requirements:

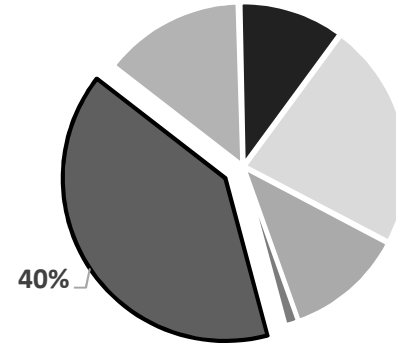
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Instruction	4,463,745	41%	4,766,932	41%	5,240,616	41%	5,367,095	40%
Academic Support	1,382,967	13%	1,471,078	13%	1,632,286	13%	1,902,747	14%
Public Service	8,995	0.1%	12,758	0.1%	17,269	0.1%	21,070	0.2%
Student Service	1,041,139	10%	1,100,638	9%	1,291,436	10%	1,405,786	10%
Institutional Support	2,521,552	23%	2,804,159	24%	2,831,487	22%	3,061,485	23%
Plant Operation & Maintenance	1,309,320	12%	1,424,851	12%	1,531,088	12%	1,604,398	12%
Scholarships & Fellowships	91,982	1%	140,089	1%	168,000	1%	174,300	1%
<b>Total Expenses:</b>	<b>10,819,700</b>	<b>100%</b>	<b>11,720,505</b>	<b>100%</b>	<b>12,712,182</b>	<b>100%</b>	<b>13,536,881</b>	<b>100%</b>
Contingency	-		-		597,083		547,146	
Ending Working Capital	1,748,460		1,453,171		-		-	
<b>Sub-Total Requirements:</b>	<b>12,568,160</b>		<b>13,173,676</b>		<b>13,309,265</b>		<b>14,084,027</b>	
Transfer Out	128,632		82,449		95,500		110,500	
<b>General Fund Requirements:</b>	<b>12,696,792</b>		<b>13,256,125</b>		<b>13,404,765</b>		<b>14,194,527</b>	



## General Fund - Instruction

### Summary by Object Code

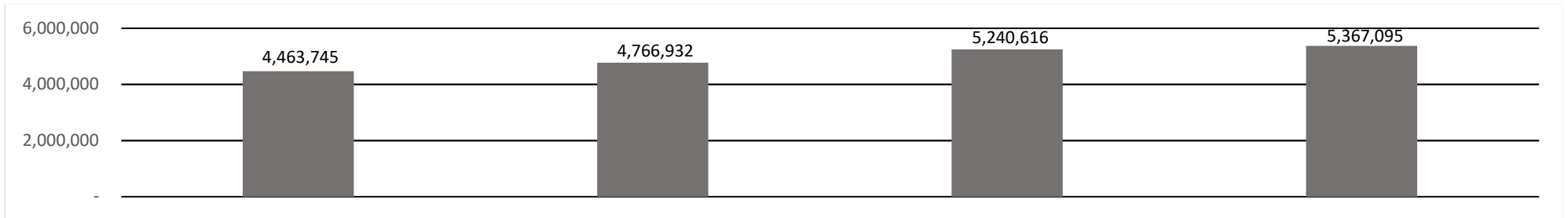
#### Expenditures



#### General Fund - Instruction

##### Requirements:

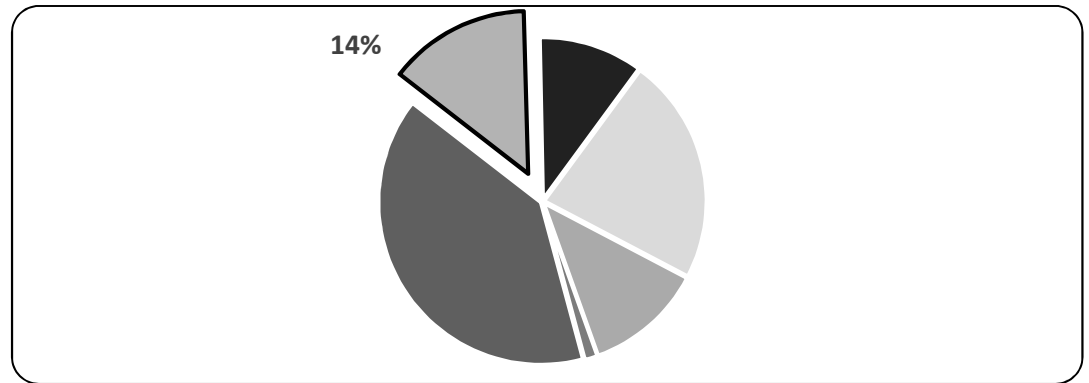
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	4,249,527	95%	4,532,449	95%	4,900,868	94%	5,013,828	93%
Operating Expense	74,026	2%	65,672	1%	104,737	2%	96,966	2%
Material & Supply Expense	124,963	3%	153,228	3%	194,353	4%	218,974	4%
Travel Expense	15,229	0.3%	15,867	0.3%	39,658	0.8%	36,326	0.7%
Capital Asset Expense	-	0%	228	0%	1,000	0%	1,000	0%
Miscellaneous Expense	-	0%	(512)	0%	-	0%	1	0%
<b>Instruction Requirements:</b>	<b>4,463,745</b>	<b>100%</b>	<b>4,766,932</b>	<b>100%</b>	<b>5,240,616</b>	<b>100%</b>	<b>5,367,095</b>	<b>100%</b>



## General Fund - Academic Support

### Summary by Object Code

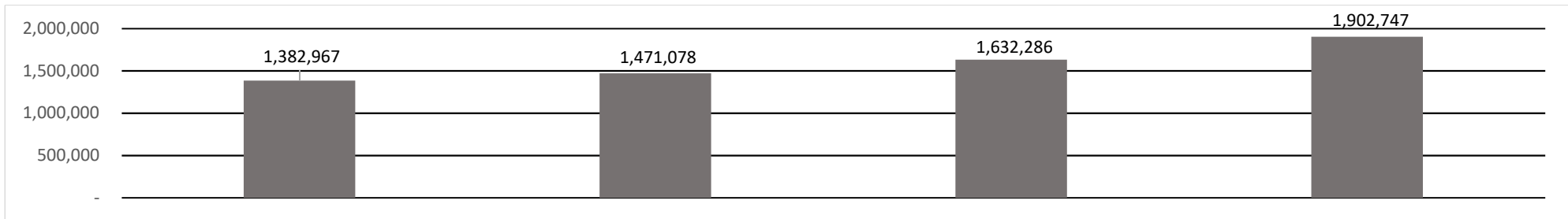
#### Expenditures



#### General Fund - Academic Support

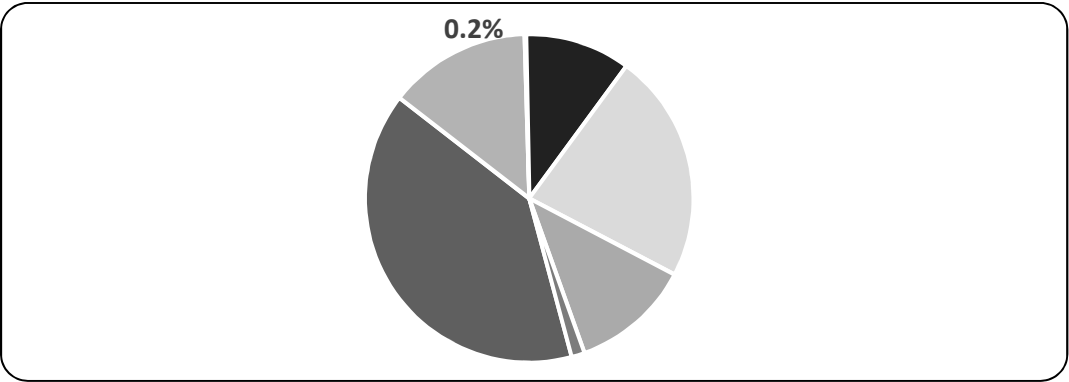
##### Requirements:

	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	1,220,232	88%	1,316,628	90%	1,422,646	87%	1,683,593	88%
Operating Expense	11,868	1%	14,032	1%	22,453	1%	21,283	1%
Material & Supply Expense	74,853	5%	77,416	5%	98,501	6%	111,645	6%
Travel Expense	59,073	4%	47,358	3%	76,636	5%	74,176	4%
Capital Asset Expense	16,941	1%	15,644	1%	12,050	1%	12,050	1%
<b>Academic Support Requirements:</b>	<b>1,382,967</b>	<b>100%</b>	<b>1,471,078</b>	<b>100%</b>	<b>1,632,286</b>	<b>100%</b>	<b>1,902,747</b>	<b>100%</b>



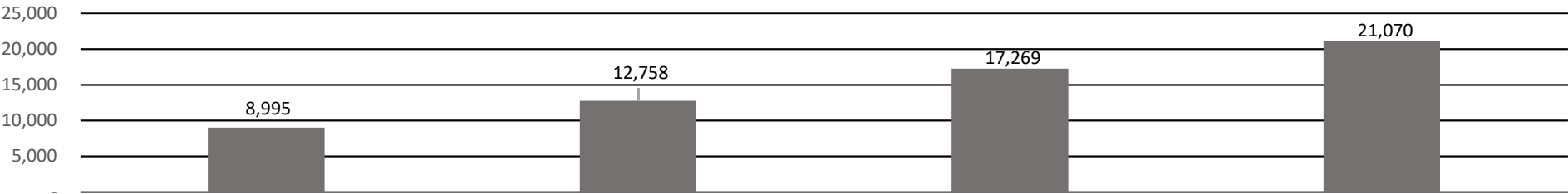
# General Fund - Public Service Summary by Object Code

## Expenditures



## General Fund - Public Service

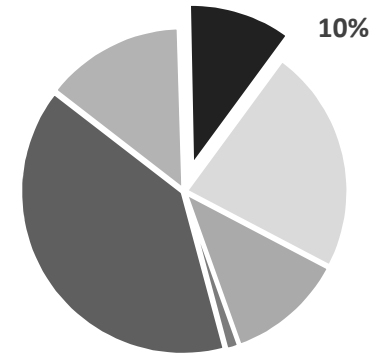
Requirements:	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	5,867	65%	8,330	65%	12,369	72%	15,570	74%
Operating Expense	100	1%	200	2%	400	2%	400	2%
Material & Supply Expense	3,028	34%	4,228	33%	4,500	26%	5,100	24%
<b>Public Service Requirements:</b>	<b>8,995</b>	<b>100%</b>	<b>12,758</b>	<b>100%</b>	<b>17,269</b>	<b>100%</b>	<b>21,070</b>	<b>100%</b>



## General Fund - Student Service

### Summary by Object Code

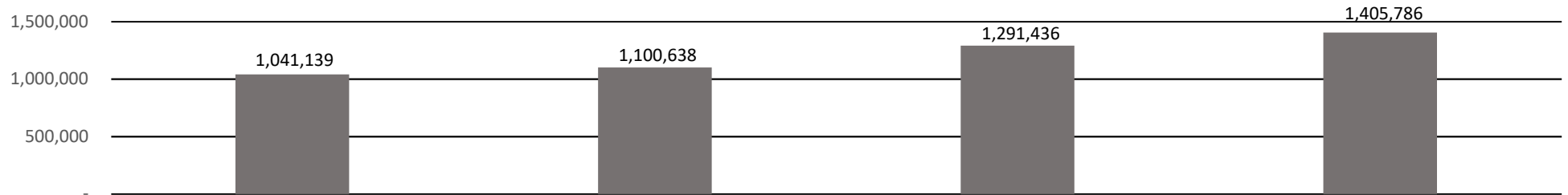
#### Expenditures



#### General Fund - Student Service

##### Requirements:

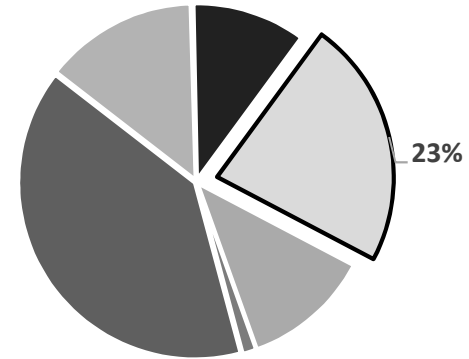
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	984,931	95%	1,056,392	96%	1,205,583	93%	1,303,657	93%
Operating Expense	11,353	1%	6,190	1%	24,202	2%	34,448	2%
Material & Supply Expense	25,301	2%	21,024	2%	40,565	3%	45,795	3%
Travel Expense	18,482	2%	17,002	2%	21,084	2%	21,884	2%
Capital Asset Expense	873	0.1%	-	0.0%	1	0.0%	1	0.0%
Miscellaneous Expense	199	0.0%	30	0.0%	1	0.0%	1	0.0%
<b>Student Services Requirements:</b>	<b>1,041,139</b>	<b>100%</b>	<b>1,100,638</b>	<b>100%</b>	<b>1,291,436</b>	<b>100%</b>	<b>1,405,786</b>	<b>100%</b>



## General Fund - Institutional Support

### Summary by Object Code

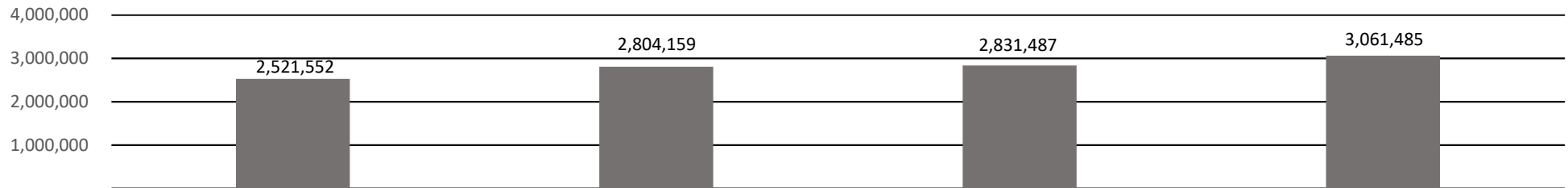
#### Expenditures



#### General Fund - Institutional Support

##### Requirements:

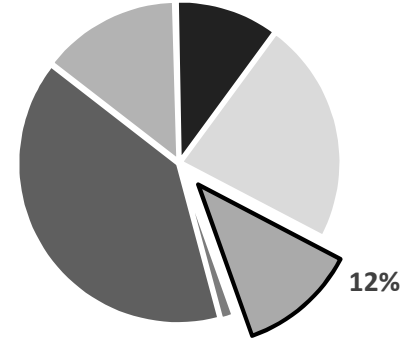
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	1,595,500	63%	1,739,161	62%	1,691,448	60%	1,886,227	62%
Operating Expense	697,105	28%	815,894	29%	858,329	30%	870,830	28%
Material & Supply Expense	77,258	3%	78,152	3%	88,358	3%	100,493	3%
Travel Expense	34,050	1%	45,725	2%	86,502	3%	83,941	3%
Capital Asset Expense	84,154	3%	89,515	3%	95,600	3%	89,120	3%
Miscellaneous Expense	33,485	1.3%	35,712	1.3%	11,250	0.4%	30,874	1.0%
<b>Institutional Support Requirements:</b>	<b>2,521,552</b>	<b>100%</b>	<b>2,804,159</b>	<b>100%</b>	<b>2,831,487</b>	<b>100%</b>	<b>3,061,485</b>	<b>100%</b>



## General Fund - Plant Operation & Maintenance

### Summary by Object Code

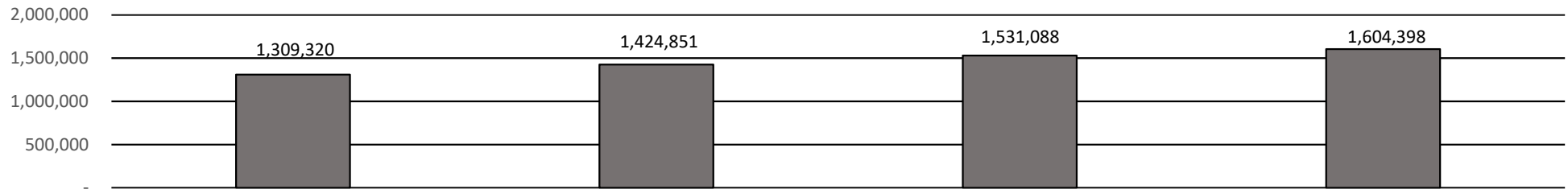
#### Expenditures



#### General Fund - Plant Operation & Maintenance

##### Requirements:

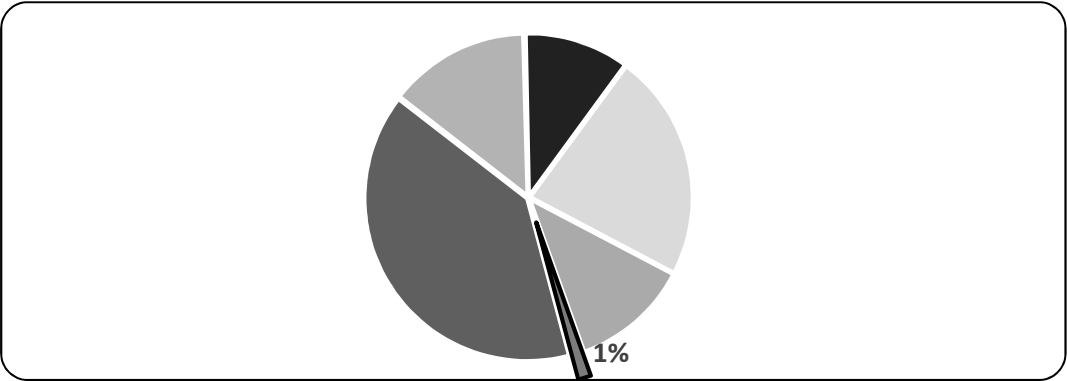
	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Payroll Expense	628,748	48%	741,698	52%	765,693	50%	802,426	50%
Operating Expense	633,763	48%	644,737	45%	700,633	46%	736,210	46%
Material & Supply Expense	46,311	4%	38,460	3%	64,012	4%	65,012	4%
Travel Expense	498	0%	(44)	0%	750	0%	750	0%
<b>Plant Operation &amp; Maint Requirements:</b>	<b>1,309,320</b>	<b>100%</b>	<b>1,424,851</b>	<b>100%</b>	<b>1,531,088</b>	<b>100%</b>	<b>1,604,398</b>	<b>100%</b>





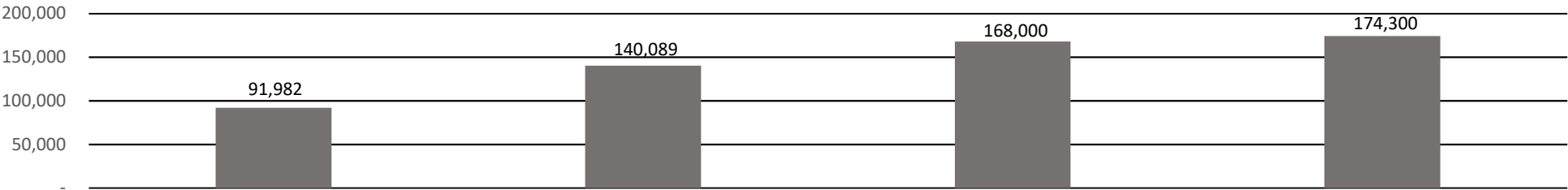
# General Fund - Scholarships & Fellowships Summary by Object Code

## Expenditures



## General Fund - Scholarships & Fellowships

Requirements:	17-18 Actual		18-19 Actual		19-20 Amended		20-21 Proposed	
Material & Supply Expense	-	0%	-	0%	-	0%	6,300	4%
Waivers	60,137	65%	58,142	42%	63,000	38%	63,000	36%
Miscellaneous Expense	31,845	35%	81,947	58%	105,000	63%	105,000	60%
<b>Scholarship &amp; Fellowship Requirements:</b>	<b>91,982</b>	<b>100%</b>	<b>140,089</b>	<b>100%</b>	<b>168,000</b>	<b>100%</b>	<b>174,300</b>	<b>100%</b>



# General Fund - Reserves Summary by Object Code

## Expenditures

### General Fund - Reserves

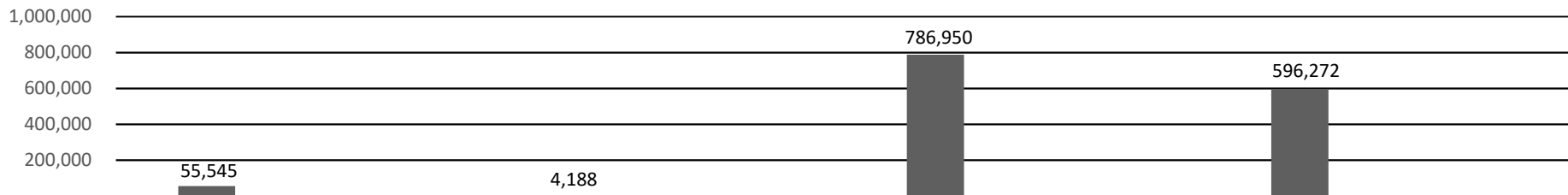
Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Contingency	-	-	597,083	547,146
Ending Working Capital	1,748,460	1,453,171	-	-
<b>General Fund Reserves:</b>	<b>1,748,460</b>	<b>1,453,171</b>	<b>597,083</b>	<b>547,146</b>



## Auxiliary Fund

Resources:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Instruction	82,614	81,646	316,906	316,906
Public Service	12,975	16,898	75,698	75,698
Student Service	268,842	227,143	531,690	322,360
Plant Operation & Maintenance	-	-	(172,344)	(168,692)
<b>Total Revenues:</b>	<b>364,431</b>	<b>325,687</b>	<b>751,950</b>	<b>546,272</b>
Beginning Working Capital	(333,886)	(346,499)	-	-
<b>Sub-Total Resources:</b>	<b>30,545</b>	<b>(20,812)</b>	<b>751,950</b>	<b>546,272</b>
Intrafund Transfer In	25,000	25,000	35,000	50,000
<b>Auxiliary Resources:</b>	<b>55,545</b>	<b>4,188</b>	<b>786,950</b>	<b>596,272</b>

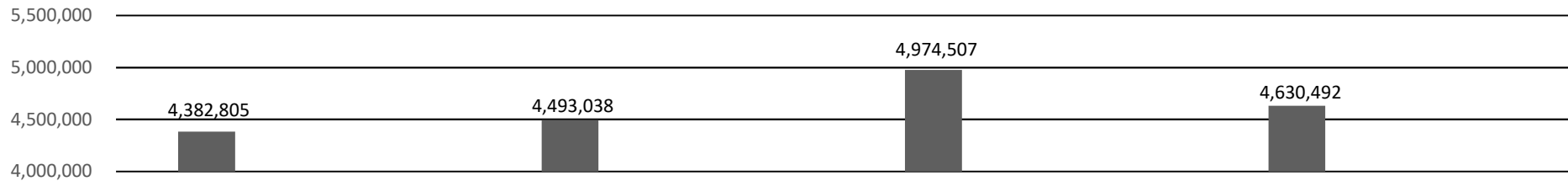
Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Instruction	105,933	117,400	111,906	111,906
Public Service	9,658	15,155	75,698	75,698
Student Service	286,453	259,426	566,690	372,360
Plant Operations & Maintenance	-	-	32,656	36,308
<b>Total Expenses:</b>	<b>402,044</b>	<b>391,981</b>	<b>786,950</b>	<b>596,272</b>
Ending Working Capital	(346,499)	(387,793)	-	-
<b>Auxiliary Requirements:</b>	<b>55,545</b>	<b>4,188</b>	<b>786,950</b>	<b>596,272</b>



## Grants/Financial Aid Fund

<b>Resources:</b>	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Amended</b>	<b>20-21 Proposed</b>
Grants & Contracts	4,102,285	4,022,986	4,257,930	3,977,064
Miscellaneous Revenue	179,625	415,314	659,077	595,928
<b>Total Revenues:</b>	<b>4,281,910</b>	<b>4,438,300</b>	<b>4,917,007</b>	<b>4,572,992</b>
Transfer From GF	100,895	54,738	57,500	57,500
<b>Grants/Financial Aid Resources:</b>	<b>4,382,805</b>	<b>4,493,038</b>	<b>4,974,507</b>	<b>4,630,492</b>

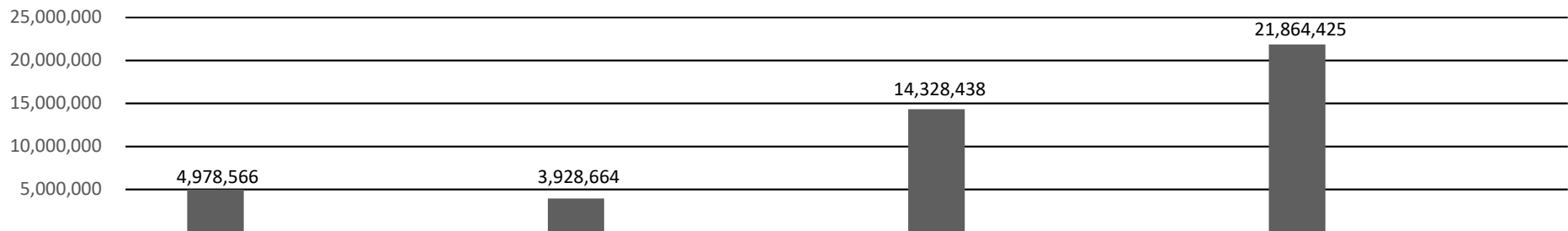
<b>Requirements:</b>	<b>17-18 Actual</b>	<b>18-19 Actual</b>	<b>19-20 Amended</b>	<b>20-21 Proposed</b>
Payroll Expense	1,402,767	1,521,385	1,591,070	1,546,776
Operating Expense	40,759	60,676	46,882	54,783
Material & Supply Expense	2,747,238	2,452,993	2,780,033	2,428,768
Travel Expense	85,315	128,932	84,011	102,434
Capital Asset Expense	26,943	46,351	8,932	14,333
Miscellaneous Expense	79,783	282,701	463,579	483,398
<b>Total Expenses:</b>	<b>4,382,805</b>	<b>4,493,038</b>	<b>4,974,507</b>	<b>4,630,492</b>



## Unexpended Plant Fund

Resources:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Interest Income	9,147	-	8,151	10,000
Miscellaneous Revenue	1,587,681	857,941	11,857,733	21,410,000
<b>Total Revenues:</b>	<b>1,596,828</b>	<b>857,941</b>	<b>11,865,884</b>	<b>21,420,000</b>
Beginning Working Capital	3,297,422	3,070,723	2,142,826	444,425
<b>Sub-Total Resources:</b>	<b>4,894,250</b>	<b>3,928,664</b>	<b>14,008,710</b>	<b>21,864,425</b>
Intrafund Transfer In	84,316	-	319,728	-
<b>Unexpended Plant Resources:</b>	<b>4,978,566</b>	<b>3,928,664</b>	<b>14,328,438</b>	<b>21,864,425</b>

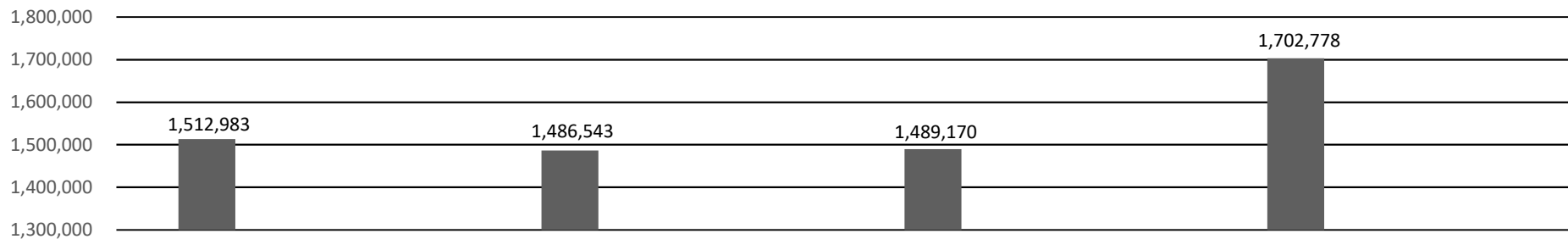
Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Payroll Expense	39,591	94,396	323,577	204,794
Operating Expense	118,034	571,923	1,486,383	5,042,500
Material & Supply Expense	9,623	60,447	963	7,500
Travel Expense	7,113	26,296	16,365	5,000
Capital Asset Expense	1,049,797	482,126	11,533,072	14,975,746
<b>Total Expenses:</b>	<b>1,224,158</b>	<b>1,235,188</b>	<b>13,360,360</b>	<b>20,235,540</b>
Ending Cash Balance/Contingency	3,082,234	2,142,826	-	878,885
<b>Sub-Total Requirements:</b>	<b>4,306,392</b>	<b>3,378,014</b>	<b>13,360,360</b>	<b>21,114,425</b>
Transfers Out	587,858	550,650	648,350	750,000
Intrafund Transfer Out	84,316	-	319,728	-
<b>Unexpended Plant Requirements:</b>	<b>4,978,566</b>	<b>3,928,664</b>	<b>14,328,438</b>	<b>21,864,425</b>



## Plant Fund Debt Service

Resources:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Property Tax - Debt Service	903,645	935,893	940,820	952,778
Beginning Working Capital	21,480	-	-	-
<b>Sub-Total Revenue &amp; Resources:</b>	<b>925,125</b>	<b>935,893</b>	<b>940,820</b>	<b>952,778</b>
Transfers In	587,858	550,650	548,350	750,000
<b>Debt Service Resources:</b>	<b>1,512,983</b>	<b>1,486,543</b>	<b>1,489,170</b>	<b>1,702,778</b>

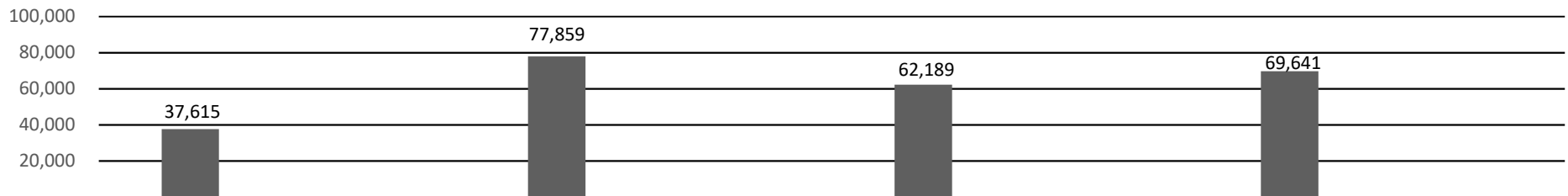
Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Interest & Fees	447,221	422,543	394,170	567,778
Debt service payments	1,065,762	1,064,000	1,095,000	1,135,000
<b>Debt Service Requirements:</b>	<b>1,512,983</b>	<b>1,486,543</b>	<b>1,489,170</b>	<b>1,702,778</b>



## Clubs and Organizations Fund

Resources:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Public Service	11,703	13,706	4,235	4,235
Student Service	9,071	17,964	23,415	24,815
<b>Total Revenues:</b>	<b>20,774</b>	<b>31,670</b>	<b>27,650</b>	<b>29,050</b>
Beginning Working Capital	10,640	43,428	31,539	37,591
<b>Sub-Total Resources:</b>	<b>31,414</b>	<b>75,098</b>	<b>59,189</b>	<b>66,641</b>
Transfer In	2,737	2,711	3,000	3,000
Intrafund Transfer In	3,464	50	-	-
<b>Club &amp; Organization Resources:</b>	<b>37,615</b>	<b>77,859</b>	<b>62,189</b>	<b>69,641</b>

Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Public Service	12,690	23,546	10,810	10,810
Student Service	21,461	13,429	41,310	45,362
Institutional Support	-	71	-	-
<b>Total Expenses:</b>	<b>34,151</b>	<b>37,046</b>	<b>52,120</b>	<b>56,172</b>
Ending Working Capital	-	40,763	10,069	13,469
<b>Sub-Total Requirements:</b>	<b>34,151</b>	<b>77,809</b>	<b>62,189</b>	<b>69,641</b>
Intrafund Transfer Out	3,464	50	-	-
<b>Club &amp; Organization Requirements:</b>	<b>37,615</b>	<b>77,859</b>	<b>62,189</b>	<b>69,641</b>



## Non-Plant Debt Service

Resources:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Local Grants/Contracts	749,335	854,030	700,000	750,000
Interest Income	6,076	9,287	3,000	5,000
<b>Total Revenues:</b>	<b>755,411</b>	<b>863,317</b>	<b>703,000</b>	<b>755,000</b>
Beginning Cash Balance	191,065	599,418	624,900	275,000
<b>Non-Plant Debt Resources:</b>	<b>946,476</b>	<b>1,462,735</b>	<b>1,327,900</b>	<b>1,030,000</b>

Requirements:	17-18 Actual	18-19 Actual	19-20 Amended	20-21 Proposed
Bank Service Fees	10	30	60	20
Interest	286,836	272,428	256,006	237,203
Debt Service Principal	310,000	355,000	405,000	455,000
<b>Total Expenses:</b>	<b>596,846</b>	<b>627,458</b>	<b>661,066</b>	<b>692,223</b>
Ending Cash - Unrestricted	349,630	835,277	666,834	337,777
<b>Non-Plant Debt Requirements:</b>	<b>946,476</b>	<b>1,462,735</b>	<b>1,327,900</b>	<b>1,030,000</b>

