



**President's Budget Message
May 8, 2019**

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2019-2020 fiscal year. The greatest challenges impacting the College's fiscal planning for the 19-21 biennium are:

- 1) Stagnant or declining state support
- 2) Infrastructure costs associated with accreditation and independence,
- 3) Maintaining competitive employee compensation, and large increases in PERS rates
- 4) Funding the acquisition of, and migration to, a new Enterprise Resource Planning (ERP) System.
- 5) Enrollment lag for enrollment growth initiatives
- 6) Lack of economies of scale inherent in small colleges.

The budget is a quantitative expression of the mission of Oregon Coast Community College and addresses current economic realities and future needs of the institution. I am pleased to present a balanced budget aligned with our mission and strategic focus on student success, growth in high quality educational pathways to meet the needs of our service area, and the achievement of independent accreditation. To continue this progress in an environment of significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff and administration of Oregon Coast Community College.



As with OCCC budgets in the past, the 2019-20 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

Financial Guidelines and Compliance

While current Board policy has established a minimum contingency reserve in the General Fund of 10% of budgeted expenditures, the 19-20 budget is maintaining a reserve of 12.5% of budgeted expenditures. This approach preserves available resources for the 20-21 fiscal year, during which continued transitional expenditures related to independence will occur. The contingency reserve is now calculated as a percentage of budgeted expenditures, rather than budget revenue, as it yields a higher and more conservative reserve amount.

Additionally, with a clear focus on our intention to achieve independent accreditation, we are guided by the two of the 24 NWCCU Accreditation Eligibility Requirements that most closely address financial guidelines:

ER 18: FINANCIAL RESOURCES

The institution demonstrates financial stability with sufficient cash flow and, as appropriate, reserves to support its programs and services. Financial planning reflects available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and long-term financial sustainability.

ER 24: SCALE AND SUSTAINABILITY

The institution demonstrates that its operational scale (e.g., enrollment, human and financial resources and institutional infrastructure) is sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future.

Mission Driven Budget

The 2019-2020 Budget is designed to fulfill the mission of the College, and to advance strategic priorities. Mission fulfillment is framed in the two core themes of the College, Student Success and Educational Pathways. Strategic priorities are identified within the Five Big Ideas Strategic Framework. Following are examples of investments in the core themes.

Core Theme: Student Success: *OCCC will improve post-secondary educational attainment across Lincoln County and close achievement gaps for underserved populations in our community.*

- Pathways to Opportunity (STEP/SNAP): Low-income students (current and potential) consistently identify costs of living as a significant barrier to access and completion. With this budget, OCCC joins the statewide effort to position community colleges to better support low income students' college completion and transition into careers offering economic mobility. Through a community of practice, OCCC's team (including a new position, .75 FTE

STEP Coach) will work to increase understanding of the federal, state, and local policies and programs that can assist Lincoln County low income students. The STEP Coach will deliver services directly to students (and potential students) and assist them in the access of benefits such as SNAP. The position is partially funded via a state grant, and College expenditures will generate a federal “match” in the following year.

- Implementation of Campus Nexus, and elimination of the current computing infrastructure, SharkNet, which is out of date and insufficient: The Campus Nexus platform (an ERP) provides fundamental infrastructure for student success, as it maintains student records and enables us to track student progress. Since 2016, we have anticipated and planned for the implementation of a new ERP. The cost of an ERP is significant. Through careful planning, setting aside funds over past years, working with other colleges, and prudent negotiation, we secured a new ERP that is within our means and will vastly improve our capacity to serve students, and to have access to real-time data related to student success. Implementation began in 18-19 and will continue into 19-20.

Core Theme: Educational Pathways *OCCC will offer rigorous and engaging academic programs and educational options comprised of clear pathways to transfer, employment and self-development that enrich individual lives and promote the economic and civic vitality of Lincoln County and beyond.*

- Through regional and community engagement, the Maritime Sector has consistently emerged as an underserved area of workforce development, particularly in the area of Maritime Construction (Boat Building) in Lincoln County. Creating a full Maritime Construction program requires significant investment outside the reach of current resources, and College staff is continuing to explore large scale grants and industry partnerships to serve this long-term goal. In the near run, the College has partnered with Port of Toledo, Lincoln County School District and our local Workforce Investment Board to start a small-scale program in Maritime Welding. The first students will enroll in Fall 2019.
- STEM Pathways: Nationally, the rate at which first year community college students are retained into their second year is around 50%. At OCCC our “Fall to Fall” retention rates are closer to 33%. As OCCC is a small institution, our course offerings have been limited. Many students, particularly in STEM (Science, Technology, Engineering and Mathematics), have needed to transfer after the first year (or earlier) in order to get courses they require for their intended majors, and early transfer, particularly for low-income students, increases their likelihood of dropping out or incurring unmanageable student debt. Three years ago, the College committed to growing opportunities for STEM students by offering Differential and Integral Calculus – which form the baseline math requirements for many STEM fields. This year, the College will further expand the STEM pathway by offering the full year of the 200-level biology sequence for Science majors, as well as offering a course in Preparatory Chemistry.
- North County Access: Historically, residents from the northern portion of the County have consistently attended OCCC at lower rates, and those students who do attend have lower year-over-year retention rates than other OCCC students. Over the last several years, our budgets have focused on narrowing the accessibility and retention gaps in North County. The

College now has regularly scheduled hours at the North Center for the reference Librarian, math tutoring, and advising. We will continue that work by increasing the number of on-ground and live-streamed courses in Lincoln City, as well as expanding our distance education offerings countywide. It is now possible to complete an AAOT without traveling to the Central Campus in Newport, and less time commuting means our students have more time to devote to studies, family, and work – which leads to improved retention and completion

Five Big Ideas Strategic Framework

Each of the “Five Big Ideas” has near-term implications for expenses and expense control, and long-term implications for growth along with fiscal and organizational stability. The Five Big Ideas are provided below, along with highlights of progress in each.

1. The OCCC Diploma the College will pursue NWCCU Independent Accreditation, beginning with filing for Applicant status by 2016, achieving Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.

Progress highlights:

- 2016 Applicant Status achieved
- 2018 Candidate Status achieved
- 2019: NWCCU Peer Evaluation for Initial Accreditation, Commission Hearing January 2020

2. Student Success: 1000 by 2025¹ The College will double enrollment to meet the need for education, raise educational attainment and grow a college-going culture and narrow achievement gaps in Lincoln County. Doing so will strengthen fiscal stability for the College. The College will take a multi-pronged approach to growth.

Progress highlights:

- New educational pathways underway in Business, Teaching, Early Childhood Education.
- Two programs (Navigate, Matriculation) to facilitate the direct admission of LCSD seniors to OCCC the following Fall.
- Expanded Dual Credit access at high schools and increased Early College enrollment (in response to EO termination).
- Completed MOU with TBCC to support a cohort of Tillamook County Nursing Students

3. Make OCCC a Great Place to Work: create a work environment and culture that manifests our values, allows people to excel at what they do best, and keeps them with us for reasons in addition to compensation.

- Sustained annual salary increases for all employee groups.
- Institutionalized “Dean of Darkness” and Security Staff during academic terms.
- Institutionalized safety and emergency training and preparation activities for all staff.
- Increased participation in professional development for all employees.
- Restructured health insurance offerings to decrease out-of-pocket costs for staff.

¹ During the 17-18-year, College staff modified the prior “by 2020” goal to “by 2025,” given 1) statewide enrollment trends and 2) lagging impacts of 90% reduction in the Expanded Options program, 3) typical 3-5-year lag time to realize FTE impact of new initiatives.

4. Comprehensive Strategic Planning process: The College will develop comprehensive and sustained planning processes connecting planning with budget and resource allocation to reach strategic and operational goals.

Progress highlights:

1. Planning documents and processes now in place for core themes, assessment of learning, enrollment, budget, facilities, technology and emergency response.
2. Continue to update comprehensive Educational Services Migration Plan for the decoupling from PCC and the assumption of responsibility for Federal Financial Aid.
3. Continued planning for implementation of Campus Nexus.
4. Created an internal Budget Advisory Committee as part of the budget development process.

5. OCCC Will become an Agile and Flexible Organization: The College will develop the organizational structures and fiscal resources to allow us to fulfill our mission. OCCC will respond creatively and positively to the significant changes that will occur over the eight-year strategic plan period.

Progress highlights:

- Staffing structure is mature, policies and procedures in place to make time spent more efficient.
- The College is responding proactively and creatively to environmental changes and opportunities.
- Shared governance structures are maturing and provide for robust engagement of students, faculty and staff in college work and initiatives
- Continued commitment to budgeting for strategic opportunities and new programs.
- Capacity built over the past five years is enabling the College to simultaneously prepare for independence with NWCCU, develop infrastructure to take ownership of Financial Aid, Academic Processes (functions previously contracted through Portland Community College), migrate to a new ERP system, apply for a Title III grant, all while maintaining focus on core themes of student success and educational pathways.

Revenue

There are two major components of community college revenue: the Oregon Community College Support Fund (CCSF) and local tuition and fees. Both are dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections. The 2019-2020 budget is developed based on a projected \$640.9 million CCSF for the 19-21 biennium, and 460 FTE enrollment at OCCC. Growth in enrollment in 18-19 was difficult to sustain against a statewide drop in enrollment, the lingering effects of the elimination of the Expanded Options program with LCSD, the hiatus of the Leadership Lincoln program, and decline in enrollment in developmental education.

OCCC Full Time Equivalent Student Enrollment

	2014-15	2015-2016	2016-2017	2017-2018	2018-19 Projected
Total FTE	462	483	474	495	485
Reimbursable FTE	456	460	455	474	460
All Oregon CCs	102,540	95,919	93,018	90,387	

Statewide enrollment declines: From 2014-2015 year to 2017-2018, Oregon Community Colleges total enrollments have declined by approximately 12%. Meanwhile, OCCC has sustained a modest enrollment increase since 2014-2015. The statewide enrollment decline can be attributed to several factors including an improving economy and lower unemployment rates, with fewer Oregonians pursuing education and job training. State support over time for higher education has not kept pace with increased costs, resulting in higher direct costs to students, decreasing affordability, and likely causing some potential students to forgo higher education.

Tuition

For a second year in a row, the OCCC Board of Education approved a tuition increase: \$6 per credit for 18-19, and now \$10 per credit beginning Summer 2019. The last prior tuition increase was in 2011, and there has been a pressing need to adjust tuition to address the impact of cost escalators over the intervening years. Significant cost escalators include salary and benefits (especially PERS), staffing and infrastructure to support independence, implementation of the new ERP, and increased costs for information technology. OCCC has strived to offset rising tuition costs for students through a variety of supports including special waivers for high school students, scholarships, and reduced cost textbooks where possible. Next year the College will be involved in the Pathways to Opportunity Program, which seeks to help low-income students access resources such as SNAP.

Balancing the 2019-2020 Budget and Building Capacity

The total appropriation for the *APPROVED* 2019-2020 budget is **\$11,731,901**. This budget creates capacity for the future and is balanced via the following strategies:

1. Building in cost escalations for 19-20
 - a. Annual salary increases (projected).
 - b. PERS and other benefit increases (projected). The PERS increase over 18-19 was \$182,133.
2. The General Fund structural gap (difference between projected revenue and expenses) is now at \$540,632, \$264,000 of which are non-recurring expenses after 2021 (Prior structural gaps (rounded): 15-16: \$343,000//16-17: \$414,000//17-18: \$334,000//18-19: \$300,000).
3. College is 100% staffed, all current positions including vacancies are carried forth in the budget, along with minor staffing increases to support core themes and independence.
4. Funding of strategic initiatives includes accreditation, new program development to increase FTE, and continued system improvements for students and to meet accreditation requirements
5. Multi-year strategies addressing the revenue/expense gaps described above:

- a. Cost containment strategies continue to align and optimize financial resources through appropriate staffing levels, expenditures, operating expenses and program development commensurate with a current size of 500 FTE and a trajectory targeted to reach 1000 FTE over the next 7 years.
 - b. Careful alignment of enrollment, tuition and CCSF levels, with adjustments to tuition as necessary.
 - c. Board review of reserve policy to buffer the transition expenses of independence.
 - d. Continue the strategy of building ending-year fund balances wherever possible.
 - e. Additional revenue strategies include modest FTE and other non-traditional (entrepreneurial) revenue generating programs, and sale of unused real estate.
6. Continue to increase strategic and institutional alignment between the College and the OCCC Foundation and explore opportunities for the Foundation to support accreditation and program development efforts, in addition to the current focus on scholarships.
 7. Vigorously pursue new grant opportunities aligned with the Core Themes and the Big Five Strategic Framework.

In Closing

The budget was developed through college participation via departmental input, staff and student forums, a newly formed internal Budget Advisory Committee, and careful review by the executive team. The budget addresses the current economic realities and needs of the institution and builds for the future. As noted in the introduction of this budget message, significant challenges impact the College's strategic and fiscal planning in the 19-21 biennium which will see significant one-time expenditures related to acquiring independence and replacing the ERP system. Additionally, the College must address the ongoing challenges of stagnant or declining state support, our small college size, providing competitive compensation, and a time-lag before growth strategies are realized. The escalation in PERS liabilities are significant and unpredictable as well. These are no small challenges.

In the face of these challenges, the College has proactively managed its financial resources to fulfill our mission and strategic plan. Our sustained approach is yielding meaningful results, with NWCCU consideration of independence occurring in 2020, and ongoing improvement in outcomes for our Core Themes of Student Success and Educational Pathways.

Given the reality faced by the College of little to no additional resources in the short run, our growth in capacity comes from changing the way we approach our work and alternative use of existing resources. Recognition of the College's strategic vision and fiscal circumstances by faculty, staff, students, and the public has been essential and is greatly appreciated. This document presents a balanced proposed budget for approval by the Budget Committee and the Board of Education, as required by Oregon State Budget Law.

Birgitte Ryslinge

Birgitte Ryslinge, President
Oregon Coast Community College

Summary of Approved Appropriations

The approved budget, for the Fiscal Year 2019-20, in the total of \$11,731,901 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2019 and for the purpose shown below:

General Fund

Personnel Services	\$4,880,147
Materials and Services	\$1,604,587
Transfers Out	\$0
Capital Outlay	\$15,000
Contingency	\$812,467
	<u>\$7,312,200</u>

Enterprise Fund

Personnel Services	\$58,684
Materials and Services	\$151,704
Contingency	\$0
	<u>\$210,388</u>

Debt Service Funds

Debt Service - GOB	\$1,948,391
Debt Service - PERS	\$208,198
Contingency - GOB	\$292,694
Contingency - PERS	\$66,896
	<u>\$2,516,179</u>

Internal Service Funds

Materials and Services	\$47,500
Contingency	\$100,305
	<u>\$147,805</u>

Special Revenue Funds

Personnel Services	\$870,286
Materials and Services	\$426,053
Capital	\$0
	<u>\$1,296,339</u>

Reserve Funds

Materials and Services	\$248,990
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Total Approved Appropriation \$11,731,901

The approved budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,771,569 Bonded Debt;

Education Limitation

Excluded From Limitation

General Fund.....\$ 0.1757/\$1,000

Debt Service Fund..... \$ 1,771,569

**BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2019-20**

General Fund Revenue Assumptions:

1. First year of State biennium – budgeting for Community College Support Funding level of \$640.9 million – estimate of funding based on 460 reimbursable FTE for FY 18-19
2. Property Taxes reflect a 2.46 % increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess
3. Tuition and Fees
 - Projecting the enrollment of approximately 468 full-time equivalent students which includes a cohort from the OCCC/TBCC Nursing partnership of 6 students
 - Tuition increase of \$10 per credit; fees per credit remain the same as FY 18-19
4. Funding support from LCSD and other agencies to share costs for the Dual Credit, Early College, Nursing Assistant and Welding programs
5. Funding support from the Foundation and local Health Districts

General Fund Expenditure Assumptions:

- 1) Personnel costs reflect:
 - (a) Bargained increases for Faculty and Classified staff; a modest increase for Management to be determined by the President.
 - (b) Management staffing levels to include addition of a 1.0 FTE Registrar; other vacancies to be filled
 - (c) Small increases in Classified and Faculty staffing, as follows: Custodial positions have been transitioned from temporary hires to permanent employees; a new Classified .75 FTE Career Coach will be added in support of the Pathways to Opportunity STEP program; Part-Time faculty will be added for a Welding department partnership with LCSD; a .75 FTE Nursing faculty will be added for the OCCC/TBCC Nursing program partnership. Nursing and Welding increases are planned to be cost neutral.
- 2) Materials and Services costs reflect the second year of the new ERP SaaS annual fee; this is a duplicate cost to the already existing ERP, RogueNet, which is scheduled to sunset June 30, 2020
- 3) Sale of Waldport property; anticipated revenue of \$150,000
- 4) Reduction in the annual contracting fee to Portland Community College from \$135,000 to a flat fee of \$60,000
- 5) Addition of a third-party processor for Financial Aid processing; anticipated \$50,000 cost

- 6) Full-time and Part-time Faculty Professional Development funding
- 7) Employer PERS rates have significantly increased – from 6.67% to 12.35% for OPSRP employees and from 13.25% to 18.44% for Tier 1&2 employees, a 55% increase
- 8) The adoption by all employee groups of a tiered-premium support plan for health insurance
- 9) A 12.5% contingency fund balance reserve in the General Fund
- 10) Continued one-time funding of initiatives related to accreditation, independence of functions currently contracted to PCC, program development and strategic growth
- 11) Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services

APPROVED BUDGET 2019-20

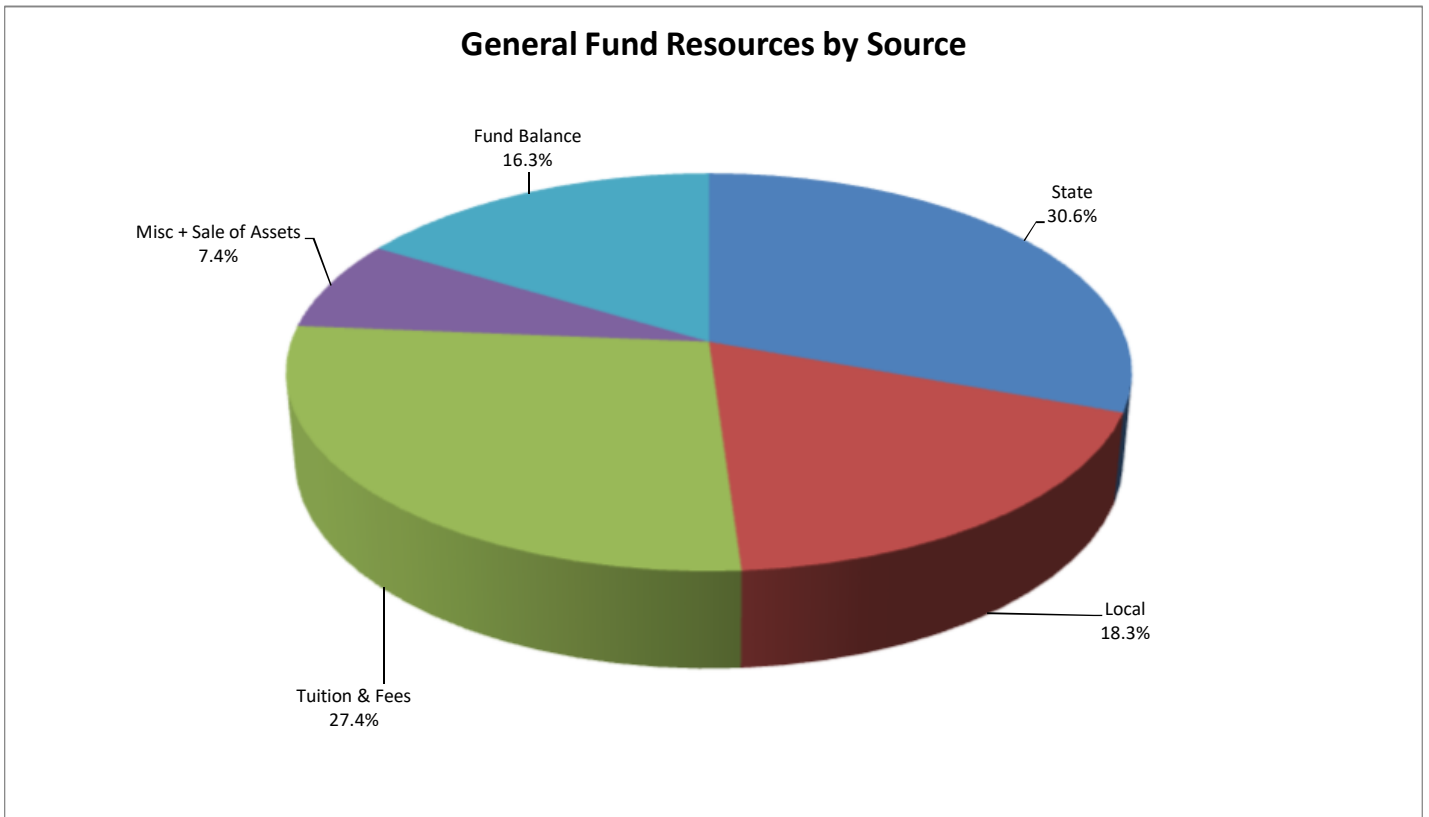
	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
REVENUE								
From local sources								
Property taxes	\$ 1,339,706	\$ 1,771,569	\$ -	\$ -	\$ -	\$ -	\$ -	3,111,274
Tuition and fees	2,001,090	-	-	-	-	-	-	2,001,090
Operating grants and contracts	-	-	-	287,909	-	-	-	287,909
Donations	40,000	-	-	-	-	-	-	40,000
Interest income	31,207	18,500	1,445	-	-	-	-	51,152
Merchandise Sales	-	-	-	-	202,000	-	-	202,000
Other local revenue	317,454	-	254,216	-	-	22,273	-	593,943
From state sources								
State appropriation	2,239,252	-	-	-	-	-	-	2,239,252
Operating grants and contracts	-	-	-	373,808	-	-	-	373,808
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources								
Operating grants and contracts	-	-	-	361,411	-	-	-	361,411
Total revenue	5,968,708	1,790,069	255,661	1,023,128	202,000	22,273	-	9,261,839
EXPENDITURES								
Salary	3,361,631	-	-	580,530	35,157	-	-	3,977,318
Benefits	1,518,516	-	-	289,756	23,527	-	-	1,831,799
Personnel services	4,880,147	-	-	870,286	58,684	-	-	5,809,117
Materials and services	1,604,587	167	-	426,053	151,704	47,500	248,990	2,479,001
Capital outlay	15,000	-	-	-	-	-	-	15,000
Debt service - principal	-	1,545,000	130,000	-	-	-	-	1,675,000
Debt service - interest	-	403,224	78,198	-	-	-	-	481,422
Total expenditures	6,499,734	1,948,391	208,198	1,296,339	210,388	47,500	248,990	10,459,541
Percentage of Total Expenditures	62%	19%	2%	12%	2%	0%	2%	100%
Excess (deficiency) of revenue								
Over (under) expenditures	(531,026)	(158,322)	47,463	(273,211)	(8,388)	(25,227)	(248,990)	(1,197,702)
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	150,000	-	-	-	-	-	-	150,000
Contingency	(812,467)	(292,694)	(66,896)	-	-	(100,305)	-	(1,272,362)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(662,467)	(292,694)	(66,896)	-	-	(100,305)	-	(1,122,362)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(1,193,492)	(451,016)	(19,433)	(273,210)	(8,388)	(125,531)	(248,990)	(2,320,061)
FUND BALANCE								
7/1/2019 - Beginning fund balance	1,193,492	451,016	19,433	273,210	8,388	125,531	248,990	2,320,061
6/30/2020 - Ending fund balance	-	-	-	-	-	-	-	-

Statement of Revenues, Expenses and Changes in Fund Balance

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 PROJECTED	2019-20 PROPOSED	2019-20 APPROVED	2019-20 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 2,993,910	\$ 3,073,751	\$ 3,158,063	\$ 3,216,559	\$ 3,275,120	\$ 3,111,274	\$ 3,111,274	
Tuition and fees	1,522,841	1,579,824	1,574,623	1,788,785	1,671,729	2,001,090	2,001,090	
Operating grants and contracts	106,597	93,593	269,983	318,735	380,319	287,909	287,909	
Donations	-	-	-	91,000	91,000	40,000	40,000	
Interest income	7,526	12,738	23,039	36,069	58,328	51,152	51,152	
Merchandise Sales	184,545	178,364	164,403	202,000	167,401	202,000	202,000	
Other local revenue	311,704	459,857	504,214	420,952	440,701	599,446	593,943	
From state sources								
State appropriation	1,732,439	1,788,752	1,857,650	1,933,960	1,985,627	2,145,712	2,239,252	
Operating grants and contracts	41,910	422,874	102,023	462,000	282,000	373,808	373,808	
From federal sources								
Operating grants and contracts	247,937	271,631	213,955	345,641	209,088	361,411	361,411	
Total revenue	<u>7,149,409</u>	<u>7,881,384</u>	<u>7,867,953</u>	<u>8,815,701</u>	<u>8,561,313</u>	<u>9,173,802</u>	<u>9,261,839</u>	
EXPENDITURES								
Personnel services	3,373,709	3,769,669	4,186,714	5,083,151	4,298,899	5,739,167	5,809,117	
Materials and services	1,732,062	1,818,585	1,528,766	2,452,319	1,923,739	2,472,099	2,479,001	
Capital outlay	-	2,591	-	-	-	15,000	15,000	
Debt service	1,921,596	1,973,502	2,030,897	2,089,933	2,089,933	2,156,422	2,156,422	
Total expenditures	<u>7,027,367</u>	<u>7,564,347</u>	<u>7,746,377</u>	<u>9,625,403</u>	<u>8,312,572</u>	<u>10,382,688</u>	<u>10,459,541</u>	
Excess (deficiency) of revenue Over (under) expenditures	<u>122,042</u>	<u>317,037</u>	<u>121,576</u>	<u>(809,702)</u>	<u>248,741</u>	<u>(1,208,886)</u>	<u>(1,197,702)</u>	
OTHER FINANCING SOURCES (USES)								
Proceeds From Sale of Assets	-	-	-	-	-	150,000	150,000	-
Contingency	-	-	-	(1,330,508)	-	(1,261,176)	(1,272,362)	
Unappropriated	-	-	-	-	-	-	-	
Transfers from other funds	-	200,000	-	10,000	-	-	-	
Transfers to other funds	-	(200,000)	-	(10,000)	-	-	-	
Total other financing sources (uses)	<u>0</u>	<u>-</u>	<u>-</u>	<u>(1,330,508)</u>	<u>-</u>	<u>(1,111,176)</u>	<u>(1,122,362)</u>	
Excess (deficiency) of revenue & other Sources (uses) over (under) expenditures	<u>122,042</u>	<u>317,037</u>	<u>121,576</u>	<u>(2,140,209)</u>	<u>248,741</u>	<u>(2,320,061)</u>	<u>(2,320,061)</u>	
FUND BALANCE								
Beginning fund balance	1,510,663	1,632,705	1,949,742	2,140,209	2,071,317	2,320,061	2,320,061	
Prior period adjustment								
Ending fund balance	<u>\$ 1,632,705</u>	<u>\$ 1,949,742</u>	<u>\$ 2,071,318</u>	<u>\$ -</u>	<u>\$ 2,320,061</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FUND RESOURCES

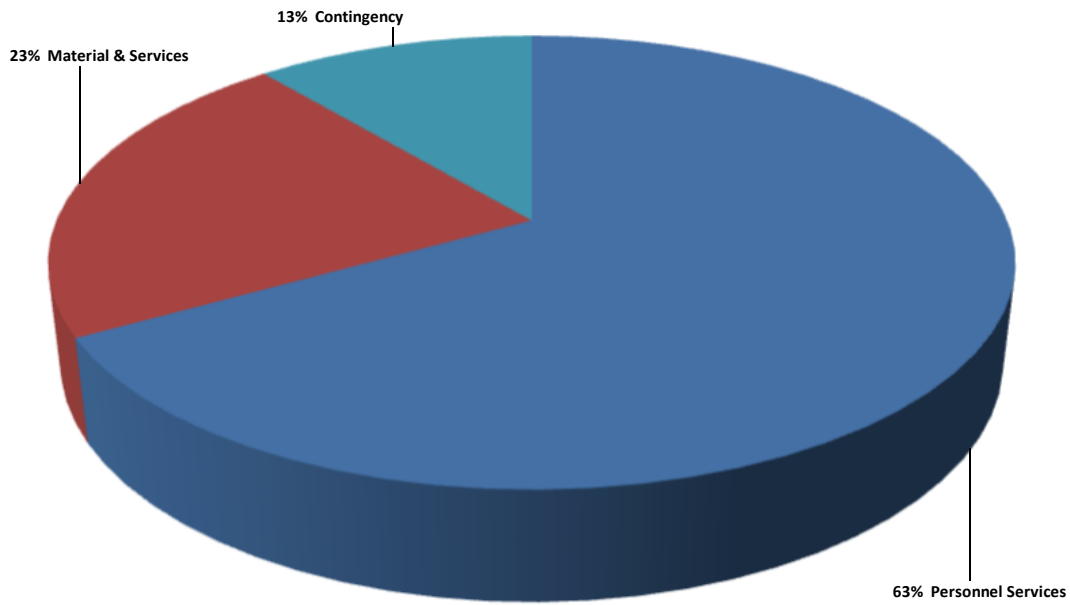
2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	REVENUE BY SOURCE	2019-20 PROPOSED	2019-20 APPROVED	2019-20 ADOPTED
-	-	-	FEDERAL SOURCES	-	-	-
1,788,752	1,857,650	1,933,960	STATE SOURCES	2,145,712	2,239,252	
1,194,179	1,246,171	1,296,105	LOCAL TAXES	1,339,706	1,339,706	
1,579,824	1,574,623	1,826,378	TUITION AND FEES	2,001,090	2,001,090	
242,563	178,404	262,893	MISCELLANEOUS	395,743	388,661	
4,805,318	4,856,848	5,319,335	TOTAL REVENUE	5,882,250	5,968,708	
-	-	-	PROCEEDS FROM SALE OF ASSETS	150,000	150,000	
1,255,480	1,285,850	1,107,638	BEGINNING FUND BALANCE	1,193,492	1,193,492	
6,060,798	6,142,698	6,426,974	TOTAL RESOURCES	7,225,743	7,312,200	



GENERAL FUND EXPENDITURES BY CATEGORIES

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	EXPENDITURES BY CATEGORIES	2019-20 PROPOSED	2019-20 APPROVED	2019-20 ADOPTED
3,144,985	3,788,058	4,070,816	PERSONNEL SERVICES	4,803,554	4,880,147	
1,429,963	1,328,474	1,548,257	MATERIALS AND SERVICES	1,604,328	1,604,587	
-	-	-	CAPITAL OUTLAY	15,000	15,000	
4,574,948	5,116,532	5,619,073	TOTAL EXPENDITURES	6,422,882	6,499,734	
(200,000)	-	10,000	TRANSFERS OUT	-	-	
-	-	797,900	CONTINGENCY	802,860	812,467	
			UNAPPROPRIATED BALANCE			
(200,000)	-	807,900	TOTAL TRANS/CONTINGENCY/UNAPPROP	802,860	812,467	
4,374,948	5,116,532	6,426,974	TOTAL BUDGET	7,225,743	7,312,200	

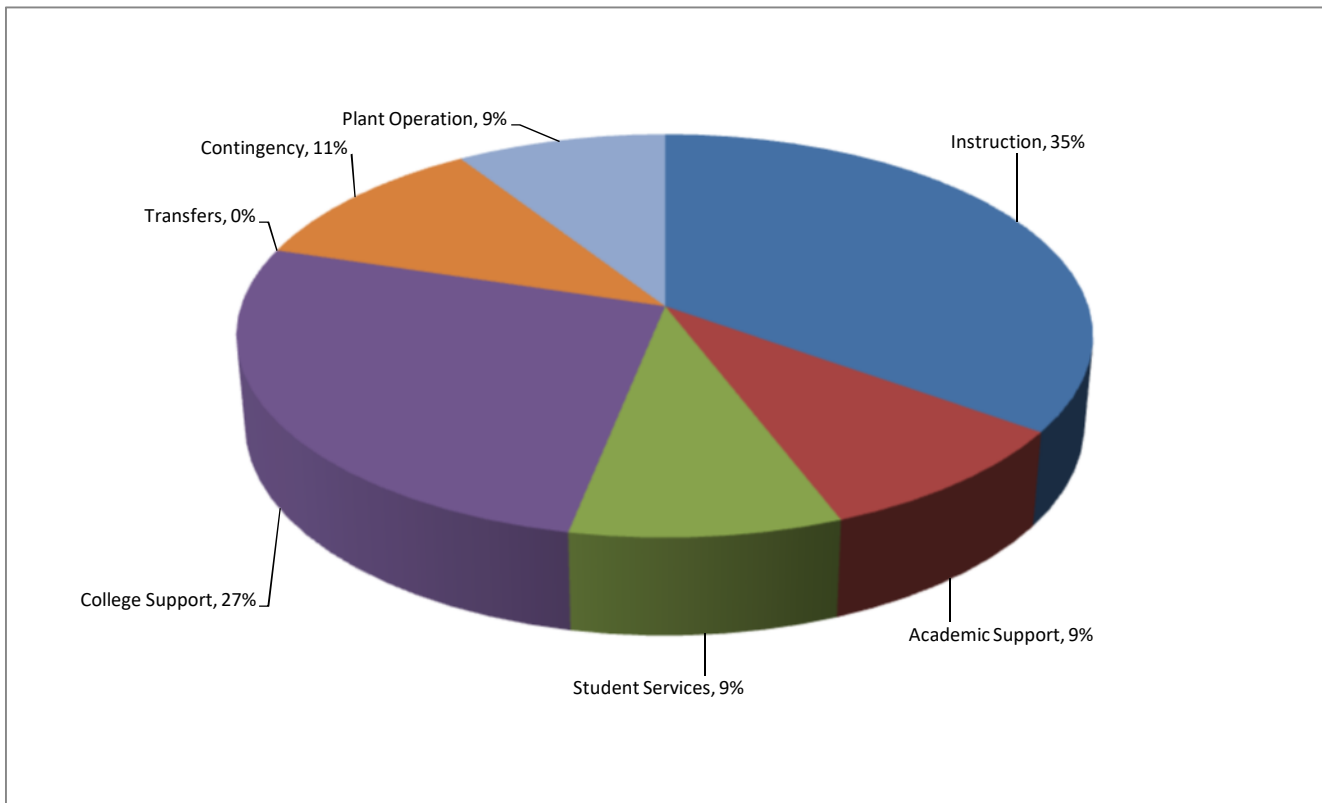
General Fund Expenditures by Categories



GENERAL FUND EXPENDITURES BY FUNCTION

2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	EXPENDITURES BY FUNCTION	2019-20 PROPOSED	2019-20 APPROVED	2019-20 ADOPTED
1,734,852	1,921,463	2,029,956	INSTRUCTION	2,545,819	2,553,747	
361,814	430,099	504,076	ACADEMIC SUPPORT	600,621	675,840	
438,387	590,552	573,348	STUDENT SERVICES	672,699	655,467	
1,515,915	1,621,371	1,868,604	COLLEGE SUPPORT	1,946,004	1,948,080	
494,869	553,047	643,088	PLANT OPERATIONS	657,737	666,599	
4,545,837	5,116,532	5,619,072	TOTAL EXPENDITURES	6,422,880	6,499,733	
-	-	10,000	TRANSFERS OUT	-	-	
-	-	797,900	CONTINGENCY	802,860	812,467	
-	-	807,900	TOTAL TRANSFERS & CONTINGENCY	802,860	812,467	
4,545,837	5,116,532	6,426,974	TOTAL BUDGET	7,225,743	7,312,200	

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	NOTES/ COMMENTS
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	APPROVED	ADOPTED	
INSTRUCTION	This category includes expenditures for all activities that are part of the College's primary mission, instruction, including expenditures for departmental administrators and their support.							
1110 MARGIN	-	-	23,747	-	98,163	98,163		Add'l "break-even or better" classes
1111 LIBRARY SCIENCE	365	210	4,344	2,928	4,350	4,350		
1112 AQUARIUM SCIENCE	210,341	211,044	261,207	233,703	263,362	267,085		
1113 EDUCATION	-	-	450	-	450	450		Travel costs for new program
1116 FOREIGN LANGUAGE	83,265	85,846	86,392	88,401	91,396	91,396		
1117 NURSING	498,653	505,784	491,108	456,919	442,581	443,251		CTE Director costs moved to Academic Support
1118 TBCC NURSING	-	-	-	-	98,386	98,875		New Nursing program partnership with TBCC
1121 COLLEGE PREPARATION	57,853	93,055	99,454	72,892	114,009	114,009		
1123 COMPUTER APPLICATIONS	10	8,773	15,236	17,613	22,531	22,531		
1124 MATH	188,232	188,085	223,028	221,374	198,487	198,487		
1126 BIOLOGICAL SCIENCE	83,446	107,506	136,434	106,876	149,704	149,704		
1130 WELDING	-	-	-	-	46,284	46,284		New program; Partnership with LCS/D/NOW
1134 HEALTH RELATED	11,739	16,879	14,117	16,505	22,128	22,128		
1137 COMMUNITY EDUCATION	26,334	30,135	37,304	31,559	41,609	42,036		
1140 PHYSICAL SCIENCE	14,350	26,591	24,540	28,045	29,033	29,033		
1142 PSYCHOLOGY	32,228	37,699	41,471	27,823	51,955	51,955		
1145 SOCIAL SCIENCE	38,303	39,354	33,275	39,762	49,551	49,551		
1150 VISUAL & PERFORMING ARTS	61,524	55,885	61,090	62,810	91,394	91,394		Add'l Art Instructors
1151 HEALTH PROFESSIONS	69,466	91,055	85,344	91,884	98,057	98,191		No CTE Director costs
1152 BUSINESS MGMT	11,329	93,198	78,024	92,416	125,847	125,847		No grant funding for FT faculty
1153 CRIMINAL JUSTICE	53,602	42,292	-	-	-	-		Program ended
1155 EARLY CHILDHOOD	-	-	33,028	26,080	7,799	7,933		CTE Director costs moved to Academic Support
1156 ENGLISH/Writing/LITERATURE	143,844	185,875	156,469	198,168	219,923	219,923		
1161 ABE/GED	54,768	45,170	21,455	33,885	27,995	28,562		Limited Title II funding
1165 ESOL	48,963	38,897	70,474	28,416	86,331	86,453		
1171 SBDC	46,236	18,132	31,963	22,006	53,126	54,407		Less local grant money available
1180 STEP	-	-	-	-	111,370	111,750		Federal reimbursement program; 50% offset
TOTAL INSTRUCTION	1,734,852	1,921,463	2,029,956	1,900,064	2,545,819	2,553,747		
ACADEMIC SUPPORT	This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to faculty development and the learning management system, it also includes expenditures for chief academic officers and their support.							
2000 INSTRUCTIONAL SUPPORT	193,622	253,863	318,387	253,676	416,482	489,077		Addition of Registrar; moved CTE Director here
2200 LIBRARY	168,191	176,236	185,689	178,795	184,139	186,763		
TOTAL ACADEMIC SUPPORT	361,814	430,099	504,076	432,471	600,621	675,840		
STUDENT SERVICES	Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction programs.							
3100 STUDENT SERVICES MGMT	111,289	148,373	153,923	141,717	204,689	206,935		Degree Audit Software, Fin Aid Processing
3150 STUDENT SERVICES SUPPORT	67,078	73,973	85,184	74,307	113,055	84,865		
3200 ENROLLMENT SERVICES	81,137	84,723	86,237	81,269	90,642	94,380		
3300 GRADUATION	4,248	2,072	2,460	2,945	3,065	3,065		
3400 ACADEMIC ADVISING	58,461	122,690	118,164	114,241	123,751	126,371		
3500 TESTING	54,854	61,007	64,866	35,890	62,173	63,604		
3600 FINANCIAL AID	61,319	61,706	62,513	58,004	75,324	76,248		
3800 NAVIGATE	-	36,007	-	-	-	-		Grant funded for 19-20
TOTAL STUDENT SERVICES	438,387	590,552	573,348	508,372	672,699	655,467		
COLLEGE SUPPORT SERVICES	Includes expenditures for activities concerned with management and long-range planning for entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; information technology; space management; personnel management and records; logistical activities that provide procurement and storerooms; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.							
5100 BOARD OF EDUCATION	41,072	38,209	47,153	40,976	62,369	62,547		Election Costs
5200 OFFICE OF THE PRESIDENT	341,091	355,598	319,819	313,584	348,931	346,222		
5225 STRATEGIC INITIATIVES	-	-	80,000	75,659	103,915	112,000		New department for tracking
5250 EXECUTIVE LEADERSHIP	83,118	106,583	109,332	98,931	103,503	104,031		
5300 MARKETING & PUBLIC RELATIONS	54,225	64,392	67,481	64,967	70,264	70,691		
5350 COLLEGE DEVELOPMENT	59,770	34,992	35,607	19,211	38,271	33,313		Payroll only; no M&S
5370 FOUNDATION	40,221	49,988	50,867	27,444	54,673	47,590		Reimbursement from Foundation
5400 FINANCE & OPERATIONS	294,338	284,233	299,603	264,159	332,020	335,184		New permanent hires; no more temp employees
5410 HUMAN RESOURCES	78,016	97,559	92,537	98,448	105,877	106,240		

Description	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	NOTES/ COMMENTS
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	APPROVED	ADOPTED	
5430 NORTH COUNTY OPERATIONS	1,429	-	-	-	-	-	-	Combined with Facilities
5900 INSTITUTIONAL RESEARCH	42,515	55,000	61,000	60,146	60,500	60,500		
5950 INFORMATION TECHNOLOGY	219,240	200,360	248,806	254,849	280,183	284,263		
6000 COLLEGE SUPPORT	260,881	334,458	456,400	417,865	385,500	385,500		Includes duplicate ERP expense; PCC cost is less
TOTAL COLLEGE SUPPORT	1,515,915	1,621,371	1,868,604	1,736,237	1,946,004	1,948,080		
PLANT OPERATIONS		Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included. Also included are expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance, and expenditures related to the operation and maintenance of landscape and grounds, and custodial services in buildings.						
6100 PUBLIC SAFETY	15,095	26,557	48,389	36,953	60,562	61,285		Includes admin staff & evening security
6200 FACILITIES	274,243	331,840	381,199	289,131	366,176	374,313		
6500 UTILITIES	205,532	194,650	213,500	219,720	231,000	231,000		
TOTAL PLANT OPERATIONS	494,869	553,047	643,088	545,804	657,737	666,599		-
CONTINGENCY & TRANSFERS		Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold funds for future distribution. Transfers are resources transferred to other funds.						
9100 CONTINGENCY	-	-	797,900	-	802,860	812,467		12.5% Reserve
91xx TRANSFERS OUT	-	-	10,000	-	-	-		
TOTAL CONTINGENCY & TRANSFERS	-	-	807,900	-	802,860	812,467		
Total General Fund Expenditures	4,545,837	5,116,532	6,426,974	5,122,948	7,225,743	7,312,200		
Total General Fund Resources	5,831,686	6,142,698	6,426,974	6,316,440	7,225,743	7,312,200		
Ending Fund Balance	1,285,849	1,026,166	0	1,193,492	-	0		

DEBT SERVICE FUNDS

<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ADOPTED</u>	<u>Description</u>	<u>2019-20</u> <u>PROPOSED</u>	<u>2019-20</u> <u>APPROVED</u>	<u>2019-20</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
126,297	227,019	341,382	Beginning Fund Balance	451,016	451,016	
1,879,573	1,957,146	1,920,455	Property Tax Revenue	1,771,569	1,771,569	
12,472	21,958	12,500	Interest Earned	18,500	18,500	
2,018,342	2,206,123	2,274,337	TOTAL RESOURCES	2,241,085	2,241,085	
EXPENDITURES						
148	22	167	Bank Fees	167	167	
501,175	477,875	446,576	Interest Payments	403,224	403,224	
1,290,000	1,365,000	1,445,000	Principal Payments	1,545,000	1,545,000	
1,791,323	1,842,897	1,891,743	TOTAL MATERIALS & SERVICES	1,948,391	1,948,391	
-	-	-	INTERFUND TRANSFERS	-	-	
		382,594	CONTINGENCY	292,694	292,694	
1,791,323	1,842,897	2,274,337	TOTAL EXPENDITURES	2,241,085	2,241,085	
227,019	363,226	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule	
Cash Requirement Calculation	2,065,284
LESS: Excess Fund Balance	(400,000)
LESS: Default Rate (6.0%)	106,284
Current Year Tax Levy	1,771,569

PERS DEBT SERVICE - FUND 7050						
RESOURCES						
(23,517)	(34,154)	722	Beginning Fund Balance	19,433	19,433	
266	1,080	500	Interest Earned	1,445	1,445	
171,276	232,474	218,193	Income-General Fund PERS	252,726	254,216	
148,025	199,401	219,415	TOTAL RESOURCES	273,604	275,094	
EXPENDITURES						
92,179	88,000	83,357	Interest Payments	78,198	78,198	
90,000	100,000	115,000	Principal Payments	130,000	130,000	
182,179	188,000	198,357	TOTAL MATERIALS & SERVICES	208,198	208,198	
0	0	0	INTERFUND TRANSFERS	0	0	
0	0	21,058	CONTINGENCY	65,406	66,896	
182,179	188,000	219,415	TOTAL EXPENDITURES	273,604	275,094	
(34,154)	11,401	-	ENDING FUND BALANCE	-	-	-

SPECIAL REVENUE FUNDS

<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ADOPTED</u>	<u>Description</u>	<u>2019-20</u> <u>PROPOSED</u>	<u>2019-20</u> <u>APPROVED</u>	<u>2019-20</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
RESOURCES						
4,200	-	205,750	Beginning Fund Balance	273,210	273,210	
-	-	(37,593)	Tuition Waivers	-	-	
271,631	213,955	345,641	Federal	361,411	361,411	
422,874	102,023	462,000	State	373,808	373,808	
93,593	269,983	318,735	Local	287,909	287,909	
-	-		Interfund Transfers In			
792,298	585,961	1,294,533	TOTAL RESOURCES	1,296,338	1,296,338	
EXPENDITURES						
577,696	350,966	959,825	Personnel Services	878,641	870,285	
212,011	64,160	334,709	Materials & Services	417,697	426,053	
2,591	-	-	Capital	-	-	
792,298	415,126	1,294,533	TOTAL EXPENDITURES	1,296,338	1,296,338	
-	170,835	0	ENDING FUND BALANCE	(0)	0	

ENTERPRISE FUND

<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ADOPTED</u>	<u>Description</u>	<u>2019-20</u> <u>PROPOSED</u>	<u>2019-20</u> <u>APPROVED</u>	<u>2019-20</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
34,330	14,651	3,028	Beginning Fund Balance	8,388	8,388	
178,220	164,403	202,000	Sale of Goods-Books, Food & Clothing	202,000	202,000	
-	-	10,000	Interfund Transfers In	-	-	
212,550	179,054	215,028	TOTAL RESOURCES	210,388	210,388	
<u>EXPENDITURES</u>						
46,988	47,690	52,510	Personnel Services	56,971	58,684	
150,911	113,770	148,884	Materials & Services	153,417	151,704	
-	-	-	Capital	-	-	
-	-	-	Interfund Transfers Out	-	-	
-	-	13,634	Contingency	-	-	
197,899	161,460	215,028	TOTAL EXPENDITURES	210,388	210,388	
14,651	17,594	-	ENDING FUND BALANCE	(0)	(0)	-

INTERNAL SERVICE FUNDS

<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ADOPTED</u>	<u>Description</u>	<u>2019-20</u> <u>PROPOSED</u>	<u>2019-20</u> <u>APPROVED</u>	<u>2019-20</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
33,405	46,615	69,800	Beginning Fund Balance	100,175	100,175	
24,272	29,237	34,859	General Fund Income	9,184	9,273	
57,677	75,852	104,659	TOTAL RESOURCES	109,359	109,448	
EXPENDITURES						
11,062	6,287	30,000	Outside Services	30,000	30,000	
11,062	6,287	30,000	TOTAL MATERIALS & SERVICES	30,000	30,000	
		74,659	Contingency	79,359	79,448	
11,062	6,287	104,659	TOTAL EXPENDITURES	109,359	109,448	
46,615	69,565	-	ENDING FUND BALANCE	(0)	(0)	-
Copying - Fund 3036						
RESOURCES						
26,707	33,960	36,087	Beginning Fund Balance	10,357	10,357	
21,891	18,845	20,250	Copying & Paper Income	13,000	13,000	
48,597	52,804	56,337	TOTAL RESOURCES	23,357	23,357	
EXPENDITURES						
3,599	5,169	4,500	Copier Supplies & Maintenance	2,500	2,500	
350	0	15,000	Equipment - Under \$5000	0	0	
10,688	10,906	10,000	Maintenance Agreements	15,000	15,000	
14,638	16,075	29,500	TOTAL MATERIALS & SERVICES	17,500	17,500	
		-	Capital	-	-	
		26,837	Contingency	5,857	5,857	
14,638	16,075	56,337	TOTAL EXPENDITURES	23,357	23,357	
33,960	36,729	-	ENDING FUND BALANCE	(0)	(0)	-
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	
EXPENDITURES						
-	-	15,000	Contingency	15,000	15,000	
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	
15,000	15,000	-	ENDING FUND BALANCE	-	-	-

RESERVE FUND

<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ADOPTED</u>	<u>Description</u>	<u>2019-20</u> <u>PROPOSED</u>	<u>2019-20</u> <u>APPROVED</u>	<u>2019-20</u> <u>ADOPTED</u>
Audubon - Fund 5100						
Established: 10/15/2007 Board of Education Resolution 08-10.10						
Reviewed: n/a						
Purpose: Funds reserved for Nature Center to be located at the North County Center.						
RESOURCES						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	
105,000	105,000	105,000	TOTAL RESOURCES	105,000	105,000	
EXPENDITURES						
-	-	105,000	Outside Services	105,000	105,000	
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	105,000	
-	-	-	Equipment - Over \$5000	-	-	
-	-	-	TOTAL CAPITAL	-	-	
-	-	105,000	TOTAL EXPENDITURES	105,000	105,000	
105,000	105,000	-	ENDING FUND BALANCE	-	-	-

Strategic Initiatives - Fund 5000

Established: 12/18/2013 Board of Education Resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

RESOURCES						
55,802	255,802	255,802	Beginning Fund Balance	143,990	143,990	
200,000	0	0	Interfund Transfers In	0	0	
255,802	255,802	255,802	TOTAL RESOURCES	143,990	143,990	
EXPENDITURES						
0	0	255,802	Outside Services	143,990	143,990	
		0	Interfund Transfers Out	0	0	
-	-	255,802	TOTAL MATERIALS & SERVICES	143,990	143,990	
-	-	255,802	TOTAL EXPENDITURES	143,990	143,990	
255,802	255,802	-	ENDING FUND BALANCE	-	-	-