



## **President's Budget Message May 12, 2020**

### **Introduction**

Thank you for taking the time to review this budget document. The budget herein is presented to the Oregon Coast Community College (OCCC) Budget Committee and district residents. This budget message describes our budget process, our current budget environment, and our approach to resource allocation. This year, developing a balanced budget preserving our core mission of student success and strategic capacity for the future has been a profoundly bittersweet experience, and the most challenging budget cycle of my time with OCCC. In February of 2020, the College earned independent accreditation, fulfilling a vision and goal that has guided the college for decades. This accomplishment joins the founding of the College and the building of our facilities as the three most meaningful events in the history of OCCC, together fulfilling the promise made of accessible and sustainable higher education for Lincoln County.

As we celebrated our independence in early February, signals were emerging around the world that once-in-a-generation difficulties lay ahead. The 2020-21 fiscal year brings an unprecedented level of challenges, both known and unknown, threatening the health, safety, and social and economic well-being of our students and employees. It brought fiscal challenges that would have been unthinkable a year ago. The Board and Administration of OCCC already expected that 2020-2021 would be financially challenging as we completed the last year of migration to new systems of automation and funded new staffing structures for independence, while still carrying some of the costs of the systems we are ending. We planned for the costs of the transition to independence through multiple strategies, including the year-over-year use of ending-fund balances (those above board policy and legally mandated reserve levels.) We did not anticipate a pandemic. The Coronavirus pandemic and our statewide response forced us – over two short weeks – to adopt distance delivery as our primary operational and instructional delivery mechanism, and we at OCCC have done an amazing job of making this transition.

These conditions brought new costs and a tremendously damaging impact on state revenue projections. Our student enrollment, and the tuition revenue we derive from that enrollment, have also been impacted, and hard-won gains expected in 2019-2020 were not realized. I remain confident that OCCC will weather this storm, will continue to hold student success as our north star, and will emerge strong and capable to meet the future. To do so requires the severe constraint of existing expenses just at the time our independent status has us poised to do more for our community. Building capacity for the future also requires some minimal targeted new investments. This budget

reflects our ongoing focus on mission and core themes (student success and educational pathways), fiscal readiness to address the challenges now and yet to come, and preserving and building on our capacity to be a driving force for good in Lincoln County.

The Budget Process: Local Budget Law of the State of Oregon (hereafter State), reflected in Oregon Revised Statutes 294.305 through 294.565, requires the chief budget officer of a local government to prepare a formal budget message that helps the budget committee and the public to understand the proposed budget. This message is intended to satisfy the requirements of the Oregon Revised Statutes as they pertain to the budget for the Oregon Coast Community College District for Fiscal Year (FY) 2020-2021. The FY2020-2021 budget for the Oregon Coast Community College District (hereafter College) has been prepared in accordance with the budgeting and forecasting policies of the elected officials – known collectively as the Oregon Coast Community College District Board of Education (hereafter Board) – who are responsible for the administration of the College. Specifically, the budget has been prepared in accordance with Board Policy 6200 Budget Preparation, which reads, in part, as follows:

*Each year, the President shall present a budget to the Board of Education. The schedule for presentation and review of budget proposals shall comply with Oregon law and regulations and provide adequate time for Board of Education study. Budget development shall meet the following criteria:*

- *The annual budget shall support the College's strategic and educational plans.*
- *Assumptions upon which the budget is based are presented to the Board of Education for review.*
- *Changes in the assumptions upon which the budget was based shall be reported to the Board of Education in a timely manner.*
- *Budget projections should address long-term goals and commitments.*

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 2020-2021 fiscal year. As with OCCC budgets in the past, this 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.

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. To continue our progress in an environment of great uncertainty and significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff, and administration of Oregon Coast Community College.

### **Funding Model & Financial Resources**

There are three major components of community college revenue: the Oregon Community College Support Fund (CCSF), local tuition and fees, and local property tax (property taxes reflect a 3.25%

increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess.)

Our state leaders have suggested that we should expect something close to a 17% decrease in state support for our community colleges in 2020-21, with a slightly smaller (but still substantial) decrease in the next biennium. It is still possible that the actual reductions will differ a bit from the percentages here, but there is little doubt that we will face significantly reduced state funding this next year, and beyond, and need to plan accordingly, as State Aid accounts for almost 40% of our total revenue.

Both CCSF and Tuition and Fees are dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections.

OCCC Full Time Equivalent Student Enrollment

	2014-15	2015-2016	2016-2017	2017-2018	2018-19	2019-2020 projected*
Total FTE	462	483	474	495	481	468
Reimb. FTE	456	460	455	474	464	462
All Oregon CCs	102,540	95,919	93,018	90,387	86,309	TBD

*\*Entering March, the College was on-track to finish the year near 490 reimbursable FTE. However, the pandemic limited CTE offering (Welding, AQS), eliminated Spring Community Education, and led to declines in the anticipated number of students registering for dual credit (primarily amongst high school seniors). There was also a noticeable drop in Spring general education enrollment, GED and ESL enrollment. These factors together wiped out gains earlier in the year leaving the college essentially flat for 2019-20 reimbursable FTE.*

### Tuition and Fees

For a third year in a row, the OCCC Board of Education approved a tuition increase: \$6 per credit and an increase of \$6 in technology fees per credit for beginning Summer 2020. Prior to the tuition adjustments of the last three years, the last 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. OCCC now participates in the Oregon CC Pathways to Opportunity Program, which seeks to help low-income students access resources such as SNAP.

### College Planning

The 2020-2021 Budget remains designed to fulfill the mission of the College, and to advance strategic priorities, within fiscal constraints that are challenging during normal years, and particularly daunting for the next three. Mission fulfillment at OCCC 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.

### **Our Mission**

At Oregon Coast Community College, we equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible and engaging programs, we enrich the economic and civic vitality of Lincoln County and beyond.

### **Our Core Themes**

#### **Student Success**

At Oregon Coast Community College, we equip students for success in college and in life by providing exemplary teaching, student development programs and support services. Students receive customized and relevant advising and enriched supports to maximize completion and success. In response to the diverse needs and histories of our community we are institutionalizing a philosophy of student success and strengthening the College's policies, processes, and business practices to facilitate access and completion.

#### **Educational Pathways**

At Oregon Coast Community College, we assess the needs of individuals and employers, and respond by designing pathways and partnerships that address community and regional priorities. We create bridges into our pathways from high school, adult education, non-credit, and other feeders. Educational pathways are accessible through place and modality and facilitate transitions to transfer or employment. We strengthen the economy and workforce through our business development, career technical and transfer programs. By narrowing achievement gaps in post-secondary education and raising post-secondary educational attainment, we advance the economic and civic vitality of Lincoln County and beyond.

### **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. (This strategic framework is reaching the end of its intended horizon, and during 2020-2021, the College will engage in mission review followed by an update and renewal of the strategic planning framework.) The Five Big Ideas are provided below, along with a summary progress statement for each.

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.

*The College was recognized by the Northwest Commission on Colleges and Universities as independently accredited in February 2020.*

Student Success: 1000 by 2025: 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.

*This goal has been aspirational in nature, signaling the intention of the College to grow to meet the needs of the community, and to express our belief that there is significant unmet demand for new and different programming tailored to our county and region. It presents a shift from prior stated goals to maintain the current size of the College. OCCC has achieved modest growth over the past five years, while the state as a whole saw declining enrollment. The Pandemic has impacted all community colleges negatively and makes the future more uncertain.*

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.

*Over the past five years, a number of initiatives related to a positive work environment have been implemented.*

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.

*While improvements in planning systems are always desirable, OCCC has made significant progress in this area and now has systems and plans in place for: Strategic, Budget, Technology, and Facilities.*

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.

*We consider this goal as fulfilled, demonstrated by our consistent and creative responses to an environment that changes dramatically.*

## Aligning Plans, Capacity and Resources

As has been signaled throughout this budget message, preparing for 2020-2021 and setting the stage for the following biennium is challenging. It has required an aggressive mix of expense reduction strategies available to us now, modest revenue growth in the areas over which we have some control, and liquidation of unused assets. This section of the budget message describes the changes from prior years which bring us to a balanced budget. Because CCSF reductions for 2020-2021 have not yet been finalized, and because some cost containment strategies require a longer planning horizon, we anticipate that further adjustments will need to be made later in the year. These adjustments can be made within the spending authority contained in the proposed budget.

As you may recall from prior years, OCCC (like most community colleges) has consistently been in a slight negative position in our general fund over the years. This is more apparent in years with large one-time expenses such as our ERP migration, or transition to independence. Each year we carefully plan for and manage that deficit. Another factor in balancing the budget is the extent to which there exists an ending-year balance above the reserve, which can be used to address significant one-time expenses. Over the past five years, the ending fund balance has helped to address the costs of transitioning to independence. Board planning recognized the gradual depletion of the excess, and with administration plans to rebuild the excess over the mandated reserve of 10% over the next few years. Given these constraints, when we looked ahead to 2020-2021, it was clear that without significant changes in how we approach expenses next year, the general fund deficit would be close to 12%, with most of that attributed to on-going personnel costs. Like most colleges, expenses at OCCC are heavily weighted (80%) towards personnel.

Even in normal times, a 12% deficit is neither acceptable nor sustainable. These are not normal times. The full economic fallout of the pandemic is yet to be ascertained making it even more critical that the 2020-21 budget preserve the essential aspects of our operations and provide capacity for recovery. We must make very difficult choices and decisions. In this painful process of reductions, we have relied on our mission, vision, and core themes to guide how to best meet the needs of students, programs, and essential operations with limited and diminishing fiscal resources. I am very sorry that we are unable to address our fiscal challenges without impacting some of our colleagues.

Taking major steps now is also meant to provide some certainty rather than a piecemeal approach that keeps everyone guessing what could happen next. Unfortunately, there will be further reductions ahead, as the Higher Education Coordinating Commission and Governor's office have notified all of higher education to expect cuts in 2020-21 that might approach 20% of our community college support fund, and to expect reductions to continue into the 2021-2023 biennium. The 2020-21 state budget will not be finalized in time for the legally required adoption of our college budget and so we will not have a certain reduction number in time to build it into our college budget now. Additionally, further reduction strategies will require more time for consideration and planning. Consequently, we are not able to complete the all necessary reductions at this time. The proposed budget reflects what we are calling phase 1 and represents what we project to be about two-thirds of the reductions needed. We anticipate a phase 2 later this year when the CCSF reductions are finalized, at an order of magnitude projected to be approximately half the fiscal impact of phase 1.

## **Phase 1 Reductions and Changes at OCCC**

(Note, many of the Phase 1 items are included and referenced again under Planning Assumptions, they are presented in this alignment section in the format communicated to the College community in a memo from the President, 5/1/2020)

### **College-Wide**

- President and managers will forgo previously approved salary increases for 2020-21
- All travel budgets are reduced by 50% or more
- Materials & Supplies are held at 2019-20 levels, plus additional targeted decreases where feasible
- Very stringent spending controls for the remainder of the current fiscal year

### **Personnel**

#### **Vacancies**

- College Success Faculty- not being filled
- Math Faculty- recruitment on hold at least until 2021-22
- Aquarium Science/Science Faculty -not being filled. The AQS program will assess program design during 2020-21.
- Nursing Faculty- recruitment underway for 2020-21
- Welding Faculty, new position shared with LCSD, recruitment delayed for 20-21 start in winter term
- Nursing Faculty for Tillamook Bay CC cohort, funded by TBCC- currently under review
- Foundation Director - redesigned as non-management and reduced to .8. (funding is shared with Foundation)
- Director of Career and Technical Education (CTE) Programs-Health and Human Services Careers Programs- redesign as Nursing Manager- recruitment for 20-21
- Dean of Students- current interim, recruitment for 20-21 with a deferred start date of September

#### **New Position**

Science Lab Technician- .4 position to support science instruction and hazardous materials – recruitment for 20-21

#### **Position Reductions and Eliminations**

- The Spanish Program will be discontinued, the FT Faculty position is eliminated
- Reduce overall number of course sections offered by the college while maintaining capacity for student enrollment.
- Custodial services are decreased (2.6 FTE to 2.1 FTE reduction shared across custodial positions)
- Your College Store access decreased, the Clerk position is eliminated, and the Bookstore Assistant position is reduced.
- Library: Library Assistant position is reduced.

### **Balancing the 2020-2021 Budget and Retaining Capacity**

The total appropriation for the *PROPOSED* 2020-2021 budget is \$12,069,948. This budget creates capacity for the future and is based upon the following Planning Assumptions

## Planning Assumptions for the Fiscal Year 2020-21

### **General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2020-21 budget:**

- This is the second year of the 2019-2021 State biennium – the College is using the Oregon Legislature appropriated base of \$640.9 million along with a final enrollment estimate for FY 19-20, of 464 reimbursable FTE to calculate the Community College Support Fund (CCSF) distribution for FY 20-21
- Property Taxes reflect a 3.25% increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess
- Tuition and Fees:
  - Projecting the enrollment of approximately 464 full-time equivalent students which includes a cohort from the OCCC/TBCC Nursing partnership of 11 students
  - Tuition increase of \$6 per credit
  - Technology Fee increase of \$6 per credit
- Funding support from LCSD to share costs for the Dual Credit, Early College, Rural Teacher Education, Early Childhood Education, Nursing Assistant, Welding and Juntos programs
- Funding support from the Foundation and local Health Districts
- Funding support from the Ford Family Trust
- CARES Act funding to support COVID-19 response

### **General Fund Expenditure Assumptions – the major expense-related assumptions that were included in the FY 2020-21 budget:**

- Personnel costs reflect:
  - Bargained increases for Faculty and Classified staff; the President and Management will forgo previously Board-approved salary increases
  - Management and Technical staffing levels to include:
    - Addition of a 1.0 FTE Nursing Manager. The Director of CTE-Health and Human Services will be transitioning to part-time then retiring at the end of FY 20-21
    - Addition of a non-management .8 FTE Foundation Coordinator in place of the Director of Development position with funding support from the Foundation
    - Recruitment of Dean of Students with a deferred start to September
  - Increases in Classified and Faculty staffing, as follows:
    - Classified .4 FTE Lab Technician for the Biology and Physical Sciences departments with funding support from the Sciences' course fees. This position will be responsible for lab safety and maintenance and the management of hazardous materials
    - Classified .6 FTE Information Technology Technician for Help Desk and general I.T.

- support (funded at .6 as casual employee in prior year)
- Classified 1.0 FTE ABE/GED Data Analyst, for which there is Title II funding, to replace a part-time position vacancy
- A full-time faculty will be added for the Welding program partnership with LCSD. Position start will be deferred to Winter term. LCSD is contributing \$77,870 towards the program costs.
- A full-time Nursing faculty will be added for the OCCC/TBCC Nursing program partnership. TBCC is contributing \$42,000 which when combined with projected tuition and fees from the program will keep the program cost neutral
- Materials and Services costs reflect the third year of the new Campus Nexus ERP SaaS annual licensing fee and the final year of implementation costs including several software integrations needed for full functionality
- An Innovation Funds reserve within the General Fund of \$179,446 provides a reserve to take advantage of as yet unknown opportunities or contingencies. CAREs Act allocations are placed in this account and will be expended in accordance with federal guidelines.
- Sale of Waldport property; anticipated revenue of \$150,000
- Un-restriction of funds set aside in 2007, pending receipt of matching funds, for the purpose of a small Audubon building at the North County Center location.
- Reduction in the annual contracting fee to Portland Community College from \$60,000 to \$20,000 as decoupling is completed
- Employer PERS rates have significantly increased again – from 12.35% to 17.57% for OPSRP employees and from 18.44% to 21.57% for Tier 1&2 employees, a 27% increase on top of last year's 55% increase. Additionally, the College is now required to pay Employer PERS on retiree wages
- An 8% increase in health insurance costs
- A 29% increase in the property and general liability insurance premiums
- Material & Services held at FY 19-20 levels plus additional targeted decreases where feasible
- All Meetings & Professional Development budgets reduced by 50%
- A 10% contingency fund balance reserve in the General Fund
- Continued one-time funding of initiatives related to decoupling from PCC, program development and strategic growth
- Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services

## Conclusion

The budget was developed through participation via departmental input, staff, and student forums, the internal Budget Advisory Committee, and careful review by the executive team. Through significant cost containment, the budget addresses the current economic realities and needs of the institution and modestly builds for the future. As noted in the introduction of this budget message, significant challenges impact the College's strategic and fiscal planning in 2020-2021 and the



following biennium. The ongoing challenges of stagnant or declining state support have been vastly exacerbated by the Coronavirus pandemic, our small college size remains a challenge, we hope to continue to provide competitive benefits and compensation, and the time-lag before growth strategies are realized has likely increased. The escalation in PERS liabilities is significant and unpredictable as well. These are daunting times.

In the face of these challenges, the College has proactively managed its financial resources to fulfill our mission and strategic plan. In the midst of all this, I would like to close by reminding us there remain many reasons to be hopeful and optimistic for the future. OCCC has survived worse, and together we have accomplished so much for students and the community, especially our very recent achievement of independent regional accreditation. Our independent status has permanently increased our ability to respond to local needs. We did not anticipate that local needs would include response to a pandemic, but independence has made us stronger in that response as well. We are also in the midst of implementing new systems to enable us to accomplish our work in better ways. By focusing on becoming more efficient in terms of operational processes and more effective with student and employee outcomes, the new normal could be even better than the old normal. Thank you all for what you do every day for our students (however remote they are just now) and our community, and the ways you are supporting them in this strange new world.

*Birgitte Ryslinge*

Birgitte Ryslinge, President  
Oregon Coast Community College

## Summary of Approved Appropriations

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**The approved budget**, for the Fiscal Year 20-21, in the total of \$12,055,753 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2020 and for the purpose shown below:

### General Fund

Personnel Services	\$5,313,543
Materials and Services	\$1,639,752
Transfers Out	\$0
Capital Outlay	\$57,500
Contingency	\$701,079
	<u>\$7,711,875</u>

### Enterprise Fund

Personnel Services	\$47,879
Materials and Services	\$88,582
Contingency	\$0
	<u>\$136,461</u>

### Debt Service Funds

Debt Service - GOB	\$1,992,041
Debt Service - PERS	\$211,982
Contingency - GOB	\$293,783
Contingency - PERS	\$99,605
	<u>\$2,597,411</u>

### Internal Service Funds

Materials and Services	\$119,000
Contingency	\$82,834
	<u>\$201,834</u>

### Special Revenue Funds

Personnel Services	\$882,280
Materials and Services	\$403,125
Capital	\$0
	<u>\$1,285,405</u>

### Reserve Funds

Materials and Services	\$17,767
Transfers Out	\$105,000
	<u>\$122,767</u>

## Total Approved Appropriation \$12,055,753

**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 \$2,086,748 for Bonded Debt;

### Education Limitation

### Excluded From Limitation

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

Debt Service Fund..... \$ 2,086,748

## PLANNING ASSUMPTIONS FOR THE FISCAL YEAR 2020-21

### **General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2020-21 budget:**

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- An 8% increase in health insurance costs
- A 34% increase in the property and general liability insurance premiums
- Material & Services held at FY 19-20 levels plus additional targeted decreases where feasible
- All Meetings & Professional Development budgets reduced by 50%
- A 10% contingency fund balance reserve in the General Fund
- Continued one-time funding of initiatives related to decoupling from PCC, program development and strategic growth
- Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services

**APPROVED BUDGET 2020-21**

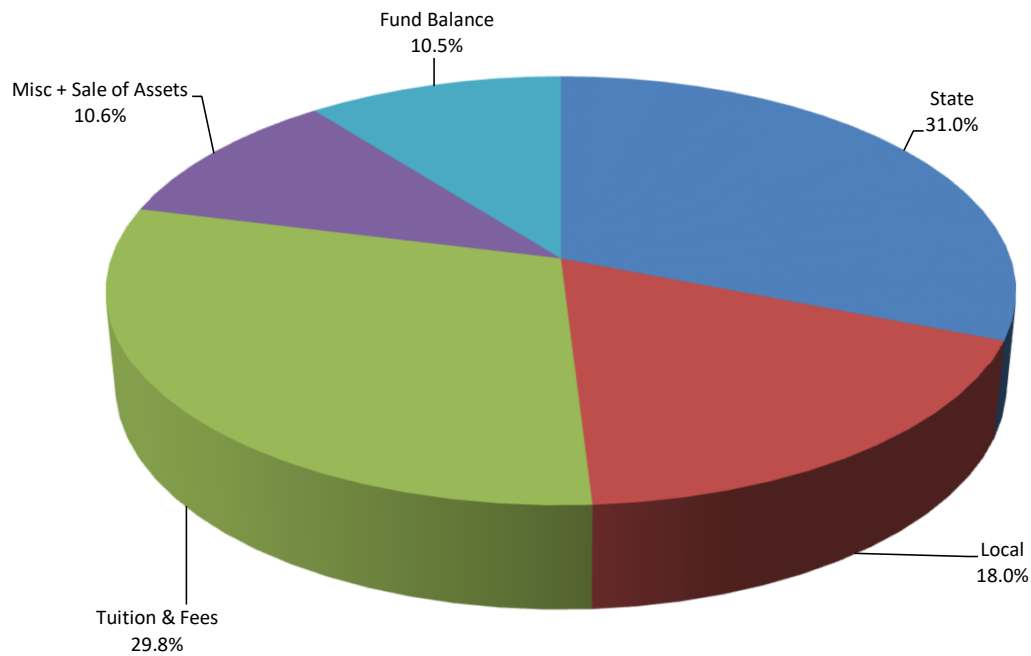
	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
<b>REVENUE</b>								
From local sources								
Property taxes	\$ 1,389,702	\$ 1,961,553	\$ -	\$ -	\$ -	\$ -	\$ -	<b>3,351,255</b>
Tuition and fees	2,301,956	-	-	-	-	-	-	<b>2,301,956</b>
Operating grants and contracts	-	-	-	209,500	-	-	-	<b>209,500</b>
Donations	90,000	-	-	-	-	-	-	<b>90,000</b>
Interest income	27,852	18,500	1,296	-	-	-	-	<b>47,648</b>
Merchandise Sales	-	-	-	-	177,000	-	-	<b>177,000</b>
Other local revenue	441,711	-	243,775	-	-	67,598	-	<b>753,084</b>
From state sources								
State appropriation	2,393,185	-	-	-	-	-	-	<b>2,393,185</b>
Operating grants and contracts	-	-	-	416,838	-	-	-	<b>416,838</b>
Construction matching funds	-	-	-	-	-	-	-	<b>-</b>
From federal sources								
Operating grants and contracts	-	-	-	567,190	-	-	-	<b>567,190</b>
Total revenue	<u>6,644,405</u>	<u>1,980,053</u>	<u>245,071</u>	<u>1,193,528</u>	<u>177,000</u>	<u>67,598</u>	<u>-</u>	<b><u>10,307,656</u></b>
<b>EXPENDITURES</b>								
Salary	3,514,597	-	-	561,186	25,435	-	-	<b>4,101,218</b>
Benefits	1,798,945	-	-	321,094	22,445	-	-	<b>2,142,484</b>
Personnel services	5,313,543	-	-	882,280	47,879	-	-	<b>6,243,702</b>
Materials and services	1,639,752	167	-	403,125	88,582	119,000	17,767	<b>2,268,393</b>
Capital outlay	57,500	-	-	-	-	-	-	<b>57,500</b>
Debt service - principal	-	1,635,000	140,000	-	-	-	-	<b>1,775,000</b>
Debt service - interest	-	356,874	71,982	-	-	-	-	<b>428,856</b>
Total expenditures	<u>7,010,795</u>	<u>1,992,041</u>	<u>211,982</u>	<u>1,285,405</u>	<u>136,461</u>	<u>119,000</u>	<u>17,767</u>	<b><u>10,773,451</u></b>
Percentage of Total Expenditures	65%	18%	2%	12%	1%	1%	0%	<b>100%</b>
Excess (deficiency) of revenue								
Over (under) expenditures	(366,389)	(11,988)	33,089	(91,877)	40,539	(51,402)	(17,767)	<b>(465,795)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from sale of assets	150,000	-	-	-	-	-	-	<b>150,000</b>
Contingency	(701,079)	(293,783)	(99,605)	-	-	(82,834)	-	<b>(1,177,301)</b>
Unappropriated	-	-	-	-	-	-	-	<b>-</b>
Transfers from other funds	105,000	-	-	-	-	-	-	<b>105,000</b>
Transfers to other funds	-	-	-	-	-	-	(105,000)	<b>(105,000)</b>
Total other financing sources (uses)	<u>(446,079)</u>	<u>(293,783)</u>	<u>(99,605)</u>	<u>-</u>	<u>-</u>	<u>(82,834)</u>	<u>(105,000)</u>	<b><u>(1,027,301)</u></b>
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(812,467)	(305,771)	(66,516)	(91,876)	40,538	(134,236)	(122,767)	<b>(1,493,094)</b>
<b>FUND BALANCE</b>								
7/1/2020 - Beginning fund balance	812,467	305,771	66,516	91,876	(40,538)	134,236	122,767	<b>1,493,094</b>
6/30/2021 - Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>-</u></b>

**Statement of Revenues, Expenses and Changes in Fund Balance**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 PROJECTED	2020-21 PROPOSED	2020-21 APPROVED	2020-21 ADOPTED
<b>REVENUE</b>								
From local sources								
Property taxes	\$ 3,073,751	\$ 3,158,063	\$ 3,228,736	\$ 3,111,274	\$ 3,143,841	\$ 3,351,255	\$ 3,351,255	
Tuition and fees	1,579,824	1,574,623	1,666,260	2,001,090	1,793,991	2,301,956	2,301,956	
Operating grants and contracts	93,593	269,983	351,113	287,909	217,087	209,500	209,500	
Donations	-	-	112,000	40,000	80,000	90,000	90,000	
Interest income	12,738	23,039	70,694	51,152	52,584	47,648	47,648	
Merchandise Sales	178,364	164,403	166,310	202,000	129,800	177,000	177,000	
Other local revenue	459,857	504,214	451,765	593,943	488,520	752,908	753,084	
From state sources								
State appropriation	1,788,752	1,857,650	1,988,796	2,239,252	2,298,034	2,393,185	2,393,185	
Operating grants and contracts	422,874	102,023	262,371	373,808	103,838	416,838	416,838	
From federal sources								
Operating grants and contracts	271,631	213,955	223,215	361,411	221,013	567,190	567,190	
Student financial aid								
Other federal revenue								
Total revenue	7,881,384	7,867,953	8,521,260	9,261,839	8,528,709	10,307,481	10,307,656	-
<b>EXPENDITURES</b>								
Personnel services	3,769,669	4,186,714	4,593,829	5,809,117	5,099,340	6,248,273	6,243,702	
Materials and services	1,818,585	1,528,766	1,922,087	2,479,001	1,770,771	2,263,822	2,268,393	
Capital outlay	2,591	-	-	15,000	14,532	57,500	57,500	
Debt service	1,973,502	2,030,897	2,089,962	2,156,422	2,156,422	2,203,856	2,203,856	
Total expenditures	7,564,347	7,746,377	8,605,878	10,459,541	9,041,065	10,773,452	10,773,451	
Excess (deficiency) of revenue								
Over (under) expenditures	317,037	121,576	(84,618)	(1,197,702)	(512,356)	(465,971)	(465,795)	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds From Sale of Assets	-	-	-	150,000	-	150,000	150,000	
Contingency	-	-	-	(1,272,362)	-	(1,177,127)	(1,177,301)	
Unappropriated	-	-	-	-	-	-	-	
Transfers from other funds	200,000	-	-	-	-	105,000	105,000	
Transfers to other funds	(200,000)	-	-	-	-	(105,000)	(105,000)	
Total other financing sources (uses)	-	-		(1,122,362)	-	(1,027,127)	(1,027,301)	-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	317,037	121,576	(84,618)	(2,320,061)	(512,356)	(1,493,095)	(1,493,094)	-
<b>FUND BALANCE</b>								
Beginning fund balance	1,632,705	1,949,742	2,071,318	2,320,061	2,005,450	1,493,095	1,493,094	
Prior period adjustment								
Ending fund balance	\$ 1,949,742	\$ 2,071,318	\$ 1,986,700	\$ -	\$ 1,493,095	\$ -	\$ -	\$ -

**GENERAL FUND RESOURCES**

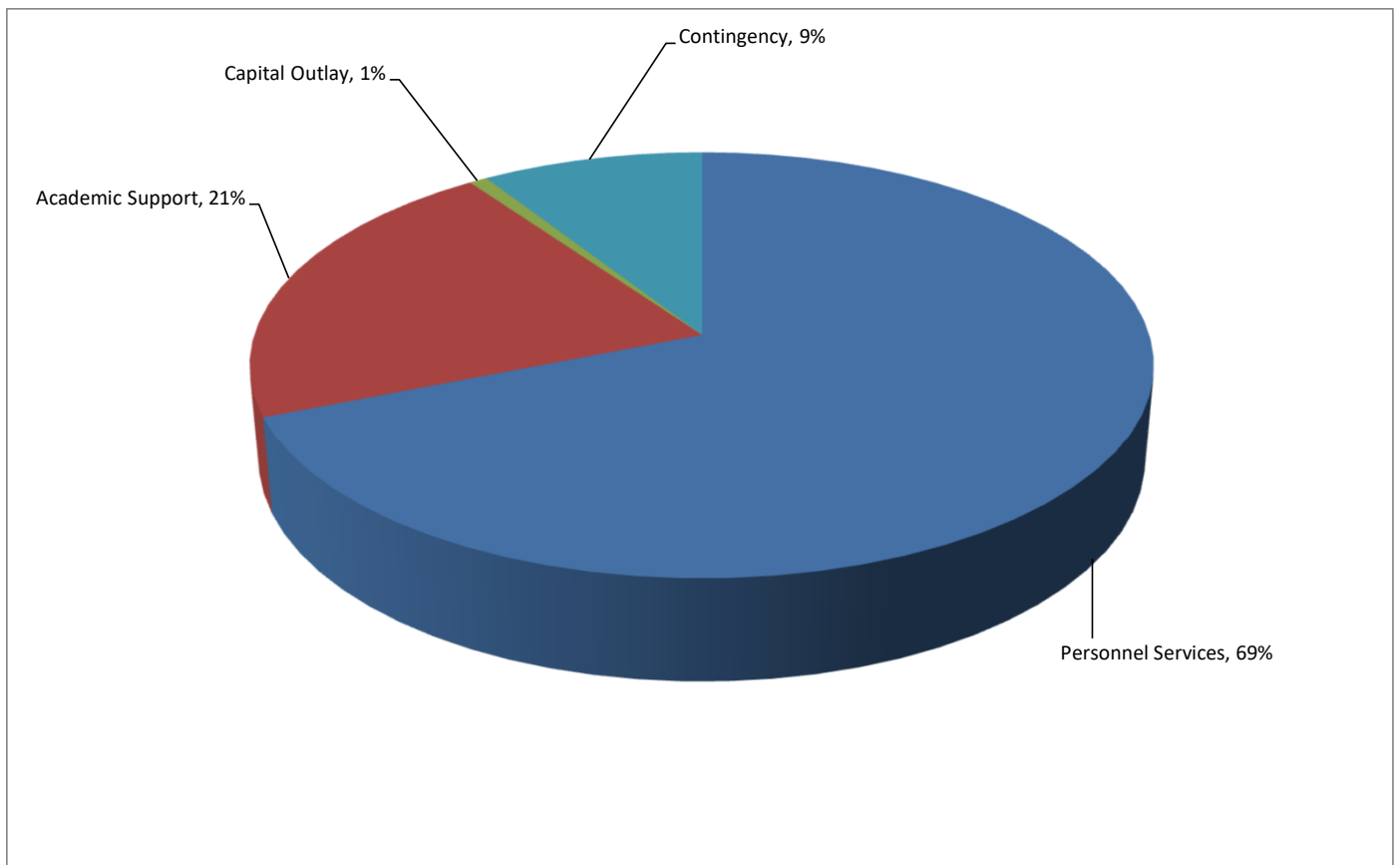
2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	REVENUE BY SOURCE	2020-21 PROPOSED	2020-21 APPROVED	2020-21 ADOPTED
-	-	-	<b>FEDERAL SOURCES</b>	-	-	-
1,857,650	1,988,796	2,239,252	<b>STATE SOURCES</b>	2,393,185	2,393,185	
1,246,171	1,295,617	1,339,706	<b>LOCAL TAXES</b>	1,389,702	1,389,702	
1,574,623	1,666,260	2,001,090	<b>TUITION AND FEES</b>	2,301,956	2,301,956	
178,404	345,367	388,661	<b>MISCELLANEOUS</b>	559,565	559,565	
<b>4,856,848</b>	<b>5,296,040</b>	<b>5,968,708</b>	<b>TOTAL REVENUE</b>	<b>6,644,407</b>	<b>6,644,407</b>	-
-	-	150,000	<b>PROCEEDS FROM SALE OF ASSETS</b>	150,000	150,000	
-	-	-	<b>TRANSFERS IN</b>	105,000	105,000	
1,285,850	1,026,166	1,193,492	<b>BEGINNING FUND BALANCE</b>	812,467	812,467	
<b>6,142,698</b>	<b>6,322,206</b>	<b>7,312,200</b>	<b>TOTAL RESOURCES</b>	<b>7,711,874</b>	<b>7,711,874</b>	-

**General Fund Resources by Source**

## GENERAL FUND EXPENDITURES BY CATEGORY

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	EXPENDITURES BY CATEGORY	2020-21 PROPOSED	2020-21 APPROVED	2020-21 ADOPTED
3,788,058	4,036,076	4,880,147	PERSONNEL SERVICES	5,318,114	5,313,543	
1,328,474	1,358,680	1,604,587	MATERIALS & SERVICES	1,635,181	1,639,752	
-	-	15,000	CAPITAL OUTLAY	57,500	57,500	
5,116,532	5,394,756	6,499,733	TOTAL EXPENDITURES	7,010,795	7,010,795	-
-	-	-	TRANSFERS OUT	-	-	
-	-	812,467	CONTINGENCY	701,080	701,079	
-	-	812,467	TOTAL TRANSFERS & CONTINGENCY	701,080	701,079	-
5,116,532	5,394,756	7,312,200	TOTAL BUDGET	7,711,874	7,711,874	-

General Fund Expenditures by Category

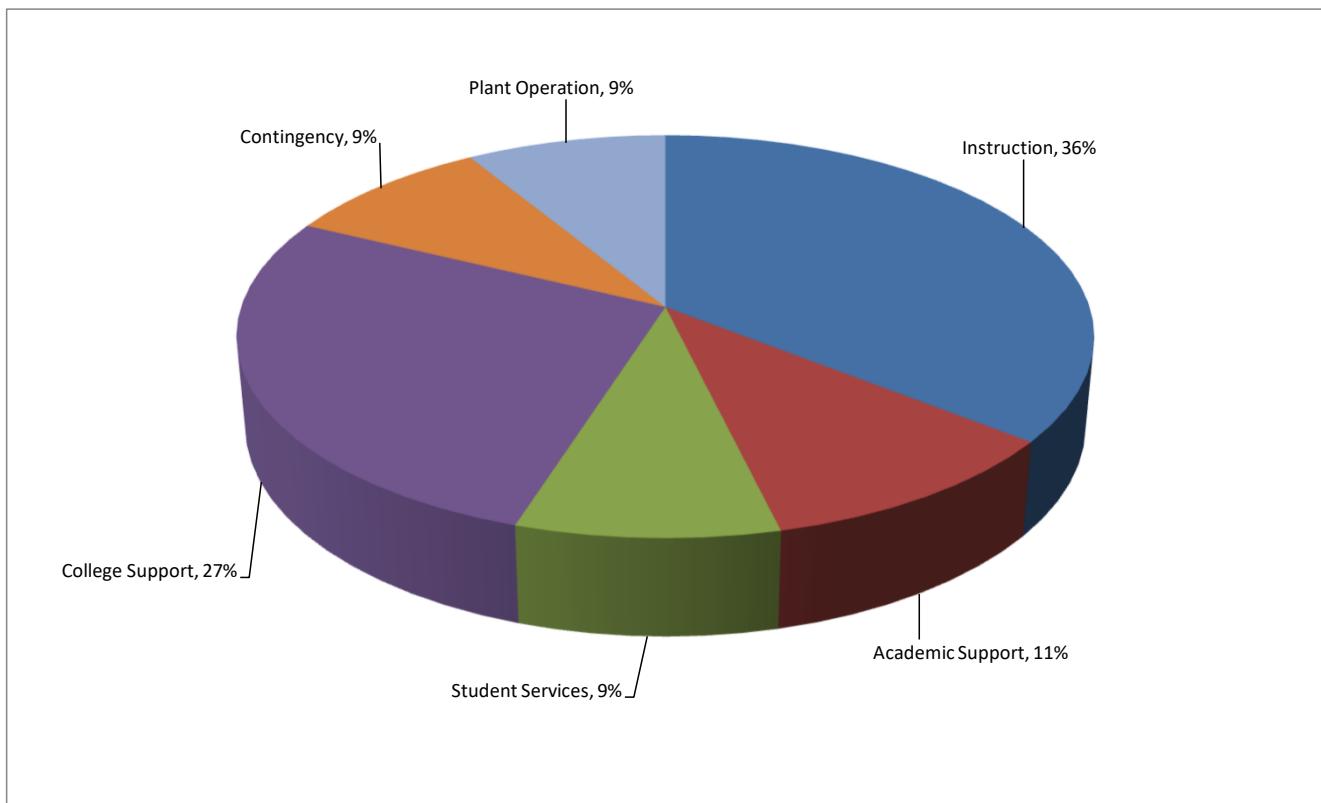




## GENERAL FUND EXPENDITURES BY FUNCTION

2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	EXPENDITURES BY FUNCTION	2020-21 PROPOSED	2020-21 APPROVED	2020-21 ADOPTED
1,921,463	2,092,794	2,553,747	INSTRUCTION	2,754,200	2,752,936	
430,099	442,364	675,840	ACADEMIC SUPPORT	819,319	814,032	
590,552	526,150	655,467	STUDENT SERVICES	668,856	668,856	
1,621,371	1,773,519	1,948,080	COLLEGE SUPPORT	2,099,199	2,105,358	
553,047	559,930	666,599	PLANT OPERATIONS	669,222	669,613	
<b>5,116,532</b>	<b>5,394,757</b>	<b>6,499,733</b>	<b>TOTAL EXPENDITURES</b>	<b>7,010,795</b>	<b>7,010,795</b>	-
-	-	-	TRANSFERS OUT	-	-	
-	-	812,467	CONTINGENCY	701,080	701,079	
-	-	<b>812,467</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCY</b>	<b>701,080</b>	<b>701,079</b>	-
<b>5,116,532</b>	<b>5,394,757</b>	<b>7,312,200</b>	<b>TOTAL BUDGET</b>	<b>7,711,874</b>	<b>7,711,874</b>	-

General Fund Expenditures by Function



**GENERAL FUND DIVISION/DEPARTMENT SUMMARY**

Description	2019-20						NOTES/ COMMENTS
	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	ESTIMATED ACTUAL	2020-21 PROPOSED	2020-21 APPROVED	
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	-	-	98,163	-	28,431	28,431	Add'l "break-even or better" classes
1111 LIBRARY SCIENCE	2,518	2,518	4,350	1,997	4,466	4,466	
1112 AQUARIUM SCIENCE	211,044	252,807	267,085	245,223	241,331	241,331	
1113 EDUCATION	-	11	450	492	67,269	67,269	Program no longer grant-funded
1116 FOREIGN LANGUAGE	85,846	84,392	91,396	88,496	-	-	
1117 NURSING	505,784	513,788	443,251	453,911	575,619	575,619	Sim Lab upgrades to be funded by Foundation
1118 TBCC NURSING	-	-	98,875	81,152	153,385	152,754	2nd year; FT Faculty to be hired
1121 COLLEGE PREPARATION	93,055	84,590	114,009	104,268	43,124	43,124	FT Faculty retirement
1123 COMPUTER APPLICATIONS	8,773	16,060	22,531	16,276	25,499	25,499	
1124 MATH	188,085	229,797	198,487	191,960	196,194	196,194	
1126 BIOLOGICAL SCIENCE	107,506	120,620	149,704	139,566	134,644	134,644	.4 FTE Lab Technician shared with Phys Science
1130 WELDING	-	-	46,284	47,694	121,079	121,079	2nd year; funding support from LCSD
1134 HEALTH RELATED	16,879	22,227	22,128	16,970	26,352	26,352	
1137 COMMUNITY EDUCATION	30,135	31,199	42,036	27,041	39,918	39,918	
1140 PHYSICAL SCIENCE	26,591	27,903	29,033	58,679	79,608	79,608	Chemistry classes added; .4 FTE Lab Tech
1142 PSYCHOLOGY	37,699	28,978	51,955	34,127	64,229	64,229	
1145 SOCIAL SCIENCE	39,354	43,535	49,551	69,485	80,208	80,208	
1150 VISUAL & PERFORMING ARTS	55,885	71,622	91,394	88,286	108,049	108,049	
1151 HEALTH PROFESSIONS	91,055	100,667	98,191	66,245	100,239	100,239	
1152 BUSINESS MGMT	93,198	107,707	125,847	108,290	131,340	131,340	
1155 EARLY CHILDHOOD	-	26,140	7,933	610	98,955	98,955	Program no longer grant-funded
1156 ENGLISH/WRITING/LITERATURE	185,875	199,634	219,923	202,053	199,574	199,574	
1161 ABE/GED	45,170	49,435	28,562	39,179	10,091	10,091	Limited Title II funding
1165 ESOL	38,897	41,310	86,453	78,468	82,547	82,547	
1171 SBDC	18,132	37,853	54,407	58,148	49,780	49,780	
1180 STEP	-	-	111,750	59,732	92,272	91,640	Federal reimbursement program; 50% offset
TOTAL INSTRUCTION	1,921,463	2,092,794	2,553,747	2,278,347	2,754,200	2,752,936	
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, the registrar and their support.						
2000 INSTRUCTIONAL SUPPORT	253,863	266,341	489,077	490,632	637,907	632,620	Moved HHS Admin Asst; Overlap of Nursing mgmt
2200 LIBRARY	176,236	176,023	186,763	183,009	181,412	181,412	
TOTAL ACADEMIC SUPPORT	430,099	442,364	675,840	673,641	819,319	814,032	
STUDENT SERVICES	Includes funds expended for offices of admissions and financial aid 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	148,373	143,206	206,935	158,401	123,174	123,174	
3150 STUDENT SERVICES SUPPORT	73,973	83,872	84,865	86,344	88,651	88,651	
3200 ENROLLMENT SERVICES	84,723	86,222	94,380	89,888	46,982	46,982	
3300 GRADUATION	2,072	3,535	3,065	(248)	4,765	4,765	
3400 ACADEMIC ADVISING	122,690	121,290	126,371	117,471	139,878	139,878	
3500 TEST/TUTOR/DISABILITY SERVICES	61,007	40,271	63,604	57,203	67,261	67,261	
3600 FINANCIAL AID	61,706	47,754	76,248	41,982	178,222	178,222	Global FAS; Addition of Fin Aid Mgr
3800 NAVIGATE	36,007	-	-	-	19,922	19,922	25% of Navigate Manager
TOTAL STUDENT SERVICES	590,552	526,150	655,467	551,041	668,856	668,856	
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	38,209	41,395	62,547	62,004	62,856	62,856	
5200 OFFICE OF THE PRESIDENT	355,598	321,701	346,222	344,940	368,508	368,508	
5225 INNOVATION FUNDS	-	82,869	112,000	53,241	179,446	179,446	Contains CARES Act \$\$
5250 EXECUTIVE LEADERSHIP	106,583	102,352	104,031	91,005	89,351	89,111	
5300 MARKETING & PUBLIC RELATIONS	64,392	60,423	70,691	64,248	70,398	70,398	

Description	2019-20							NOTES/ COMMENTS
	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ADOPTED	ESTIMATED ACTUAL	2020-21 PROPOSED	2020-21 APPROVED	2020-21 ADOPTED	
5350 COLLEGE DEVELOPMENT	34,992	19,218	33,313	16,361	31,883	31,883		
5370 FOUNDATION	49,988	27,448	47,590	16,361	31,883	31,883		Reimbursement from Foundation
5400 FINANCE	284,233	294,017	335,184	323,675	342,815	344,251		
5410 HUMAN RESOURCES	97,559	103,717	106,240	106,832	120,350	120,350		
5900 INSTITUTIONAL RESEARCH	55,000	60,134	60,500	60,000	60,250	60,250		
5950 INFORMATION TECHNOLOGY	200,360	260,697	284,263	264,955	332,510	332,901		Addition of .6 FTE IT Technician
6000 COLLEGE SUPPORT	334,458	399,548	385,500	344,794	408,950	413,521		Includes last year of ERP implementation
TOTAL COLLEGE SUPPORT	1,621,371	1,773,519	1,948,080	1,748,416	2,099,199	2,105,358		
<b>PLANT OPERATIONS</b> 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	26,557	40,611	61,285	55,020	62,079	62,079		
6200 FACILITIES	331,840	301,882	374,313	351,946	366,342	366,734		
6500 UTILITIES	194,650	217,437	231,000	220,014	240,800	240,800		
TOTAL PLANT OPERATIONS	553,047	559,930	666,599	626,980	669,222	669,613		-
<b>CONTINGENCY &amp; TRANSFERS</b> 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	-	-	812,467	-	701,080	701,079		10% Reserve
91xx TRANSFERS OUT	-	-	-	-	-	-		-
TOTAL CONTINGENCY & TRANSFERS	-	-	812,467	-	701,080	701,079		
<b>Total General Fund Expenditures</b>	5,116,532	5,394,756	7,312,200	5,878,425	7,711,874	7,711,874		
<b>0 Total General Fund Resources</b>	6,142,698	6,322,206	7,312,200	6,690,892	7,711,874	7,711,874		
<b>Ending Fund Balance</b>	<b>1,026,166</b>	<b>927,450</b>	<b>0</b>	<b>812,467</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	

**DEBT SERVICE FUNDS**

<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ADOPTED</u>	<u>Description</u>	<u>2020-21</u> <u>PROPOSED</u>	<u>2020-21</u> <u>APPROVED</u>	<u>2020-21</u> <u>ADOPTED</u>
<b>GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000</b>						
<b>RESOURCES</b>						
227,019	363,226	451,016	Beginning Fund Balance	305,771	305,771	
1,957,146	1,933,119	1,771,569	Property Tax Revenue	1,961,553	1,961,553	
21,958	35,842	18,500	Interest Earned	18,500	18,500	
<b>2,206,123</b>	<b>2,332,188</b>	<b>2,241,085</b>	<b>TOTAL RESOURCES</b>	<b>2,285,824</b>	<b>2,285,824</b>	
<b>EXPENDITURES</b>						
22	30	167	Bank Fees	167	167	
477,875	446,575	403,224	Interest Payments	356,874	356,874	
1,365,000	1,445,000	1,545,000	Principal Payments	1,635,000	1,635,000	
<b>1,842,897</b>	<b>1,891,605</b>	<b>1,948,391</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,992,041</b>	<b>1,992,041</b>	
-	-	-	INTERFUND TRANSFERS	-	-	-
	-	292,694	CONTINGENCY	293,783	293,783	
<b>1,842,897</b>	<b>1,891,605</b>	<b>2,241,085</b>	<b>TOTAL EXPENDITURES</b>	<b>2,285,824</b>	<b>2,285,824</b>	
<b>363,226</b>	<b>440,583</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Property Tax Fixed Amount-Debt Schedule**

Cash Requirement Calculation	<b>2,111,553</b>
LESS: Excess Fund Balance	<b>(150,000)</b>
LESS: Default Rate (6.0%)	<b>125,195</b>
Current Year Tax Levy	<b>2,086,748</b>

**PERS DEBT SERVICE - FUND 7050**

<b>RESOURCES</b>						
(34,154)	11,401	19,433	Beginning Fund Balance	66,516	66,516	
1,080	2,282	1,445	Interest Earned	1,296	1,296	
232,474	203,728	254,216	Income-General Fund PERS	243,627	243,775	
<b>199,401</b>	<b>217,410</b>	<b>275,094</b>	<b>TOTAL RESOURCES</b>	<b>311,439</b>	<b>311,587</b>	
<b>EXPENDITURES</b>						
88,000	83,357	78,198	Interest Payments	71,982	71,982	
100,000	115,000	130,000	Principal Payments	140,000	140,000	
<b>188,000</b>	<b>198,357</b>	<b>208,198</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>211,982</b>	<b>211,982</b>	
0	0	0	INTERFUND TRANSFERS	0	0	
0	0	66,896	CONTINGENCY	99,457	99,605	
<b>188,000</b>	<b>198,357</b>	<b>275,094</b>	<b>TOTAL EXPENDITURES</b>	<b>311,439</b>	<b>311,587</b>	
<b>11,401</b>	<b>19,053</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SPECIAL REVENUE FUNDS**

<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ADOPTED</u>	<u>Description</u>	<u>2020-21</u> <u>PROPOSED</u>	<u>2020-21</u> <u>APPROVED</u>	<u>2020-21</u> <u>ADOPTED</u>
<b>Special Revenue / Grants - Fund 2XXX</b>						
<b>RESOURCES</b>						
-	170,835	273,210	Beginning Fund Balance	91,876	91,876	
-	-	-	Tuition Waivers	-	-	
213,955	223,215	361,411	Federal	567,190	567,190	
102,023	262,371	373,808	State	416,838	416,838	
269,983	351,113	287,909	Local	209,500	209,500	
-	-		Interfund Transfers In			
<b>585,961</b>	<b>1,007,534</b>	<b>1,296,338</b>	<b>TOTAL RESOURCES</b>	<b>1,285,405</b>	<b>1,285,405</b>	
<b>EXPENDITURES</b>						
350,966	513,222	870,285	Personnel Services	882,280	882,280	
64,160	253,050	426,053	Materials & Services	403,125	403,125	
-	-	-	Capital	-	-	
<b>415,126</b>	<b>766,272</b>	<b>1,296,338</b>	<b>TOTAL EXPENDITURES</b>	<b>1,285,405</b>	<b>1,285,405</b>	
<b>170,835</b>	<b>241,262</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ENTERPRISE FUND**

<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 ADOPTED</u>	<u>Description</u>	<u>2020-21 PROPOSED</u>	<u>2020-21 APPROVED</u>	<u>2020-21 ADOPTED</u>
<b>YOUR COLLEGE STORE - Fund 3000</b>						
<b><u>RESOURCES</u></b>						
14,651	17,594	8,388	Beginning Fund Balance	(40,539)	(40,539)	
164,403	166,310	202,000	Sale of Goods-Books, Food & Clothing	177,000	177,000	
-	-	-	Interfund Transfers In	-	-	
<b>179,054</b>	<b>183,904</b>	<b>210,388</b>	<b>TOTAL RESOURCES</b>	<b>136,461</b>	<b>136,461</b>	
<b><u>EXPENDITURES</u></b>						
47,690	44,531	58,684	Personnel Services	47,879	47,879	
113,770	139,072	151,704	Materials & Services	88,582	88,582	
-	-	-	Capital	-	-	
-	-	-	Interfund Transfers Out	-	-	
-	-	-	Contingency	-	-	
<b>161,460</b>	<b>183,603</b>	<b>210,388</b>	<b>TOTAL EXPENDITURES</b>	<b>136,461</b>	<b>136,461</b>	
<b>17,594</b>	<b>301</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	

**INTERNAL SERVICE FUNDS**

<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 ADOPTED</u>	<u>Description</u>	<u>2020-21 PROPOSED</u>	<u>2020-21 APPROVED</u>	<u>2020-21 ADOPTED</u>
<b>Unemployment - Fund 3035</b>						
<b>RESOURCES</b>						
46,615	69,565	100,175	Beginning Fund Balance	108,650	108,650	
29,237	31,639	9,273	General Fund Income	54,571	54,598	
<b>75,852</b>	<b>101,203</b>	<b>109,448</b>	<b>TOTAL RESOURCES</b>	<b>163,221</b>	<b>163,248</b>	
<b>EXPENDITURES</b>						
6,287	1,714	30,000	Outside Services	100,000	100,000	
6,287	1,714	30,000	TOTAL MATERIALS & SERVICES	100,000	100,000	
		79,448	Contingency	63,221	63,248	
<b>6,287</b>	<b>1,714</b>	<b>109,448</b>	<b>TOTAL EXPENDITURES</b>	<b>163,221</b>	<b>163,248</b>	
<b>69,565</b>	<b>99,489</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>(0)</b>	
<b>Copying - Fund 3036</b>						
<b>RESOURCES</b>						
33,960	36,729	10,357	Beginning Fund Balance	10,586	10,586	
18,845	15,601	13,000	Copying & Paper Income	13,000	13,000	
<b>52,804</b>	<b>52,331</b>	<b>23,357</b>	<b>TOTAL RESOURCES</b>	<b>23,586</b>	<b>23,586</b>	
<b>EXPENDITURES</b>						
5,169	2,100	2,500	Copier Supplies & Maintenance	4,000	4,000	
0	22,844	0	Equipment - Under \$5000	0	0	
10,906	12,967	15,000	Maintenance Agreements	15,000	15,000	
16,075	37,911	17,500	TOTAL MATERIALS & SERVICES	19,000	19,000	
		-	Capital	-	-	
		5,857	Contingency	4,586	4,586	
<b>16,075</b>	<b>37,911</b>	<b>23,357</b>	<b>TOTAL EXPENDITURES</b>	<b>23,586</b>	<b>23,586</b>	
<b>36,729</b>	<b>14,420</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	
<b>Insurance Deductible - Fund 3037</b>						
<b>RESOURCES</b>						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	
<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>TOTAL RESOURCES</b>	<b>15,000</b>	<b>15,000</b>	
<b>EXPENDITURES</b>						
-	-	15,000	Contingency	15,000	15,000	
-	-	15,000	<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>15,000</b>	
<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	

**RESERVE FUND**

<u>2017-18 ACTUAL</u>	<u>2018-19 ACTUAL</u>	<u>2019-20 ADOPTED</u>	<u>Description</u>	<u>2020-21 PROPOSED</u>	<u>2020-21 APPROVED</u>	<u>2020-21 ADOPTED</u>
<b>Audubon - Fund 5100</b>						
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.						
<b>RESOURCES</b>						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	
<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>TOTAL RESOURCES</b>	<b>105,000</b>	<b>105,000</b>	
<b>EXPENDITURES</b>						
-	-	105,000	Outside Services	-	-	
-	-	105,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	-	-	
			Transfers Out	105,000	105,000	
-	-	-	Capital Outlay	-	-	
-	-	-	<b>TOTAL TRANSFERS &amp; CAPITAL</b>	<b>105,000</b>	<b>105,000</b>	
-	-	<b>105,000</b>	<b>TOTAL EXPENDITURES</b>	<b>105,000</b>	<b>105,000</b>	
<b>105,000</b>	<b>105,000</b>	-	<b>ENDING FUND BALANCE</b>	-	-	

**Strategic Initiatives - Fund 5000**

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

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

<b>RESOURCES</b>						
255,802	255,802	143,990	Beginning Fund Balance	17,767	17,767	
			Transfers In			
<b>255,802</b>	<b>255,802</b>	<b>143,990</b>	<b>TOTAL RESOURCES</b>	<b>17,767</b>	<b>17,767</b>	
<b>EXPENDITURES</b>						
0	131,660	143,990	Outside Services	17,767	17,767	
-	131,660	143,990	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>17,767</b>	<b>17,767</b>	
			Transfers Out			
			Capital Outlay			
-	-	-	<b>TOTAL TRANSFERS &amp; CAPITAL</b>	-	-	
-	<b>131,660</b>	<b>143,990</b>	<b>TOTAL EXPENDITURES</b>	<b>17,767</b>	<b>17,767</b>	
<b>255,802</b>	<b>124,142</b>	-	<b>ENDING FUND BALANCE</b>	-	-	