

Summary of Proposed Appropriations

The proposed budget, for the Fiscal Year 21-22, in the total of \$13,067,294 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2021 and for the purpose shown below:

General Fund		Enterprise Fund	
Personnel Services	\$5,870,258	Personnel Services	\$24,542
Materials and Services	\$1,819,131	Materials and Services	\$99,133
Transfers Out	\$0	Contingency	\$0
Capital Outlay	\$25,000		\$123,675
Contingency	\$771,439		
	<u>\$8,485,829</u>		
Debt Service Funds		Internal Service Funds	
Debt Service - GOB	\$2,046,441	Materials and Services	\$73,000
Debt Service - PERS	\$225,219	Contingency	\$91,800
Contingency - GOB	\$264,601		\$164,800
Contingency - PERS	\$48,873		
	<u>\$2,585,134</u>		
Special Revenue Funds		Reserve Funds	
Personnel Services	\$1,269,462	Materials and Services	\$7,224
Materials and Services	\$431,172	Transfers Out	\$0
Capital	\$0		\$7,224
	<u>\$1,700,634</u>		

Total Proposed Appropriation \$13,067,294

The proposed budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$2,041,710 for Bonded Debt;

	Education Limitation	Excluded From Limitation
General Fund.....	\$ 0.1757/\$1,000	
Debt Service Fund.....		\$ 2,041,710

**PLANNING ASSUMPTIONS
FOR THE FISCAL YEAR 2021-22**

General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2021-22 budget:

- This is the first year of the 2021-2023 State biennium – the College is using the Oregon Co-Chairs’ proposed Community College Support Fund base of \$670 million, along with a final enrollment estimate for FY 20-21 of 389 reimbursable FTE, to calculate the Community College Support Fund (CCSF) distribution to OCCC for FY 21-22.
- Property Taxes reflect a 3.8% increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess.
- Tuition and Fees:
 - Projecting the enrollment of approximately 426 full-time equivalent students which includes a cohort from the OCCC/TBCC Nursing partnership of 14 students
- 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
- Federal stimulus funding of \$350,000 from the American Rescue Plan Act

General Fund Expenditure Assumptions – the major expense-related assumptions that were included in the FY 2021-22 budget:

- Personnel costs reflect:
 - The possibility of a nominal amount of one-time-pay across all College employee groups dependent upon funding
 - Staffing:
 - Vacancies unfilled (3.0 FTE)
 - 1.0 FTE Math Faculty
 - 1.0 FTE AQS Faculty
 - 1.0 FTE Dev Ed/Writing Faculty
 - Vacancies filled (4.75 FTE)
 - 1.0 FTE Associate Dean of Academic Affairs (Mgmt)
 - 1.0 FTE SBDC Administrative Assistant (Classified)
 - .75 FTE Nursing Faculty
 - 1.0 FTE Nursing Faculty (overlap anticipating faculty retirement)
 - 2.0 FTE Welding Faculty (funding shared with LCSD)
 - New or increased positions (3.1 FTE)

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- 1.0 FTE Admin Assistant supporting Marketing, Outreach, and Foundation (Classified)
 - 1.0 FTE Academic Coordinator (Technical)
 - .25 FTE Equity & Inclusion Coordinator – shared TBCC position, partial funding SBDC (Technical)
 - .75 FTE Admin Asst/Accounting Specialist Finance & Operations (Classified)
 - .10 FTE increase to the Foundation Coordinator (Technical) shared with the Foundation
- Employer PERS rates increases in the new biennium –17.57% for OPSRP employees and 21.57% for Tier 1&2 employees.
 - A 6% increase in health insurance costs
 - An 18% increase in the property and general liability insurance premiums
 - Most Material & Services accounts held at FY 20-21 levels with additional targeted decreases where feasible.
 - Materials and Services costs reflect a \$50,000 set-aside for repairs to the generators at both the Newport and Lincoln City locations and also a \$25,000 set-aside for any capital outlay that might become necessary due to aging buildings and equipment.
 - Materials and Services costs also reflect an increase to the Marketing budget for advertising and outreach that will be aimed at recouping enrollment losses.
 - All Meetings & Professional Development budgets are still at a 50% reduction over FY 19-20
 - A 10% contingency fund balance reserve in the General Fund
 - Continued one-time funding of initiatives related to program development and strategic growth
 - Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services

PROPOSED BUDGET 2021-22

	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	\$ 1,442,784	\$ 1,919,217	\$ -	\$ -	\$ -	\$ -	\$ -	3,362,002
Tuition and fees	1,893,453	-	-	-	-	-	-	1,893,453
Operating grants and contracts	-	-	-	198,500	-	-	-	198,500
Donations	80,000	-	-	-	-	-	-	80,000
Interest income	6,252	9,500	13	-	-	-	-	15,764
Merchandise Sales	-	-	-	-	152,000	-	-	152,000
Other misc revenue	715,854	-	265,967	-	-	73,547	-	1,055,368
From state sources								
State appropriation	2,696,917	-	-	-	-	-	-	2,696,917
Operating grants and contracts	-	-	-	677,688	-	-	-	677,688
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources								
Operating grants and contracts	-	-	-	567,191	-	-	-	567,191
Total revenue	6,835,260	1,928,717	265,980	1,443,379	152,000	73,547	-	10,698,883
EXPENDITURES								
Salary	3,788,149	-	-	766,285	12,984	-	-	4,567,418
Benefits	2,082,109	-	-	503,176	11,558	-	-	2,596,843
Personnel services	5,870,258	-	-	1,269,462	24,542	-	-	7,164,261
Materials and services	1,819,131	167	-	431,172	99,133	73,000	7,224	2,429,827
Capital outlay	25,000	-	-	-	-	-	-	25,000
Debt service - principal	-	1,735,000	160,000	-	-	-	-	1,895,000
Debt service - interest	-	311,274	65,219	-	-	-	-	376,493
Total expenditures	7,714,389	2,046,441	225,219	1,700,634	123,675	73,000	7,224	11,890,581
Percentage of Total Expenditures	65%	17%	2%	14%	1%	1%	0%	100%
Excess (deficiency) of revenue								
Over (under) expenditures	(879,129)	(117,724)	40,761	(257,254)	28,325	547	(7,224)	(1,191,698)
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Contingency	(771,439)	(264,601)	(48,873)	-	-	(91,800)	-	(1,176,712)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(771,439)	(264,601)	(48,873)	-	-	(91,800)	-	(1,176,712)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(1,650,567)	(382,324)	(8,112)	(257,254)	28,325	(91,253)	(7,224)	(2,368,408)
FUND BALANCE								
7/1/2020 - Beginning fund balance	1,650,567	382,324	8,112	257,254	(28,325)	91,253	7,224	2,368,408
6/30/2021 - Ending fund balance	-	-	-	-	-	-	-	-

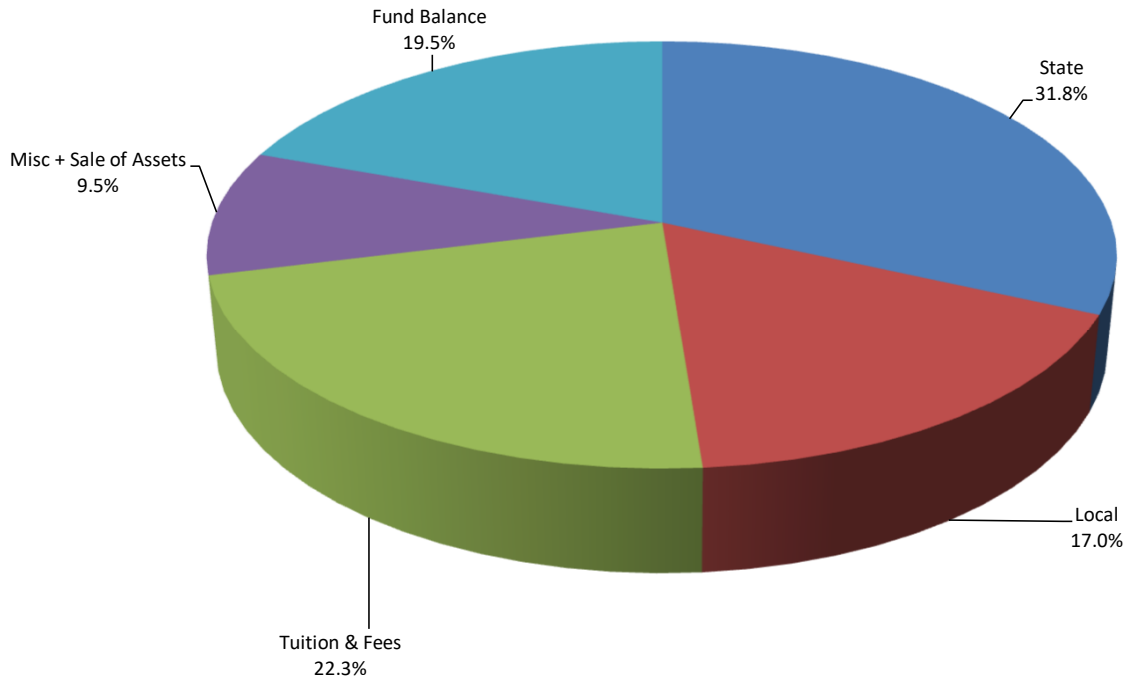
Statement of Revenues, Expenses and Changes in Fund Balance

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 3,158,063	\$ 3,228,736	\$ 3,140,968	\$ 3,351,255	\$ 3,440,841	\$ 3,362,002		
Tuition and fees	1,574,623	1,666,260	1,792,247	2,301,956	1,671,187	1,893,453		
Operating grants and contracts	269,983	351,113	94,061	209,500	101,906	198,500		
Donations	-	112,000	80,000	90,000	140,000	80,000		
Interest income	23,039	70,694	54,930	47,648	14,027	15,764		
Merchandise Sales	164,403	166,310	137,864	177,000	74,411	152,000		
Other local revenue	504,214	451,765	539,155	753,084	866,804	1,055,368		
From state sources								
State appropriation	1,857,650	1,988,796	2,298,034	2,393,185	2,528,663	2,696,917		
Operating grants and contracts	102,023	262,371	210,405	416,838	789,558	677,688		
From federal sources								
Operating grants and contracts	213,955	223,215	288,012	567,190	272,181	567,191		
Student financial aid								
Other federal revenue								
Total revenue	7,867,953	8,521,260	8,635,676	10,307,656	9,899,577	10,698,883		-
EXPENDITURES								
Personnel services	4,186,714	4,593,829	5,181,271	6,243,702	5,325,284	7,164,261		
Materials and services	1,528,766	1,922,087	1,662,766	2,268,393	1,769,198	2,429,826		
Capital outlay	-	-	14,532	57,500	861	25,000		
Debt service	2,030,897	2,089,962	2,156,253	2,203,856	2,203,856	2,271,493		
Total expenditures	7,746,377	8,605,878	9,014,822	10,773,451	9,299,199	11,890,580		
Excess (deficiency) of revenue								
Over (under) expenditures	121,576	(84,618)	(379,146)	(465,795)	600,378	(1,191,697)		-
OTHER FINANCING SOURCES (USES)								
Proceeds From Sale of Assets	-	-	-	150,000	160,476	-		
Contingency	-	-	-	(1,177,301)	-	(1,176,712)		
Unappropriated	-	-	-	-	-	-		
Transfers from other funds	-	-	-	-	105,000	-		
Transfers to other funds	-	-	-	-	(105,000)	-		
Total other financing sources (uses)	-	-	-	(1,027,301)	160,476	(1,176,712)		-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	121,576	(84,618)	(379,146)	(1,493,095)	760,854	(2,368,408)		-
FUND BALANCE								
Beginning fund balance	1,949,742	2,071,318	1,986,700	1,493,095	1,607,554	2,368,408		
Prior period adjustment								
Ending fund balance	\$ 2,071,318	\$ 1,986,700	\$ 1,607,554	\$ -	\$ 2,368,408	\$ 0		\$ -

GENERAL FUND RESOURCES

2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	REVENUE BY SOURCE	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
-	-	-	FEDERAL SOURCES	-	-	-
1,988,796	2,298,034	2,393,185	STATE SOURCES	2,696,917		
1,295,617	1,367,340	1,389,702	LOCAL TAXES	1,442,784		
1,666,260	1,792,247	2,301,956	TUITION AND FEES	1,893,453		
345,367	394,091	559,565	MISCELLANEOUS	802,106		
5,296,040	5,851,712	6,644,407	TOTAL REVENUE	6,835,261	-	-
-	-	150,000	PROCEEDS FROM SALE OF ASSETS	-		
-	-	105,000	TRANSFERS IN	-		
1,026,166	927,450	812,467	BEGINNING FUND BALANCE	1,650,567		
6,322,206	6,779,162	7,711,874	TOTAL RESOURCES	8,485,828	-	-

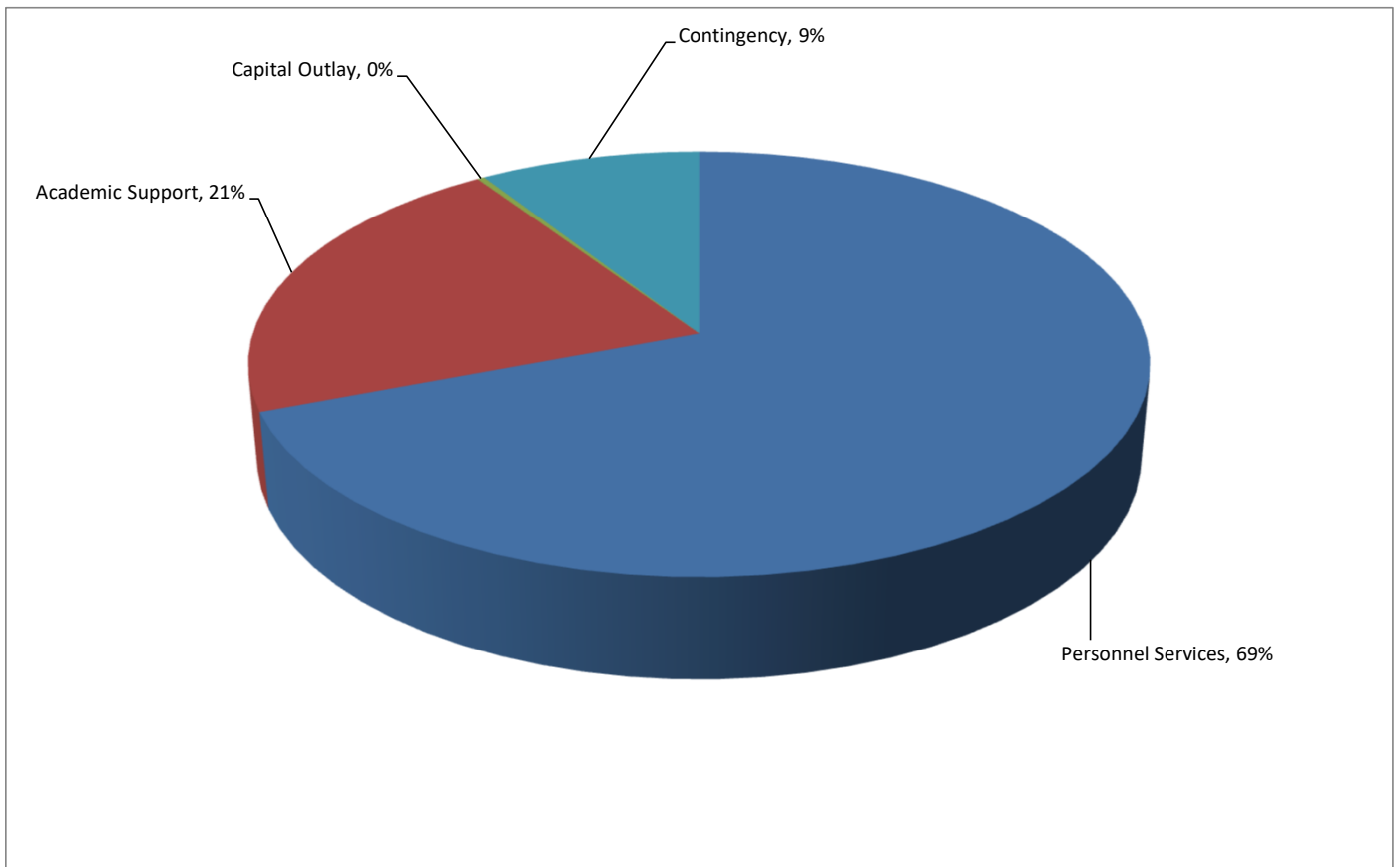
General Fund Resources by Source



GENERAL FUND EXPENDITURES BY CATEGORY

<u>2018-19 ACTUAL</u>	<u>2019-20 ACTUAL</u>	<u>2020-21 ADOPTED</u>	EXPENDITURES BY CATEGORY	<u>2021-22 PROPOSED</u>	<u>2021-22 APPROVED</u>	<u>2021-22 ADOPTED</u>
4,036,076	4,510,501	5,313,543	PERSONNEL SERVICES	5,870,258		
1,358,680	1,300,237	1,639,752	MATERIALS & SERVICES	1,819,131		
-	14,532	57,500	CAPITAL OUTLAY	25,000		
5,394,756	5,825,270	7,010,795	TOTAL EXPENDITURES	7,714,389	-	-
-	-	-	TRANSFERS OUT	-		
-	-	701,079	CONTINGENCY	771,439		
-	-	701,079	TOTAL TRANSFERS & CONTINGENCY	771,439	-	-
5,394,756	5,825,270	7,711,874	TOTAL BUDGET	8,485,828	-	-

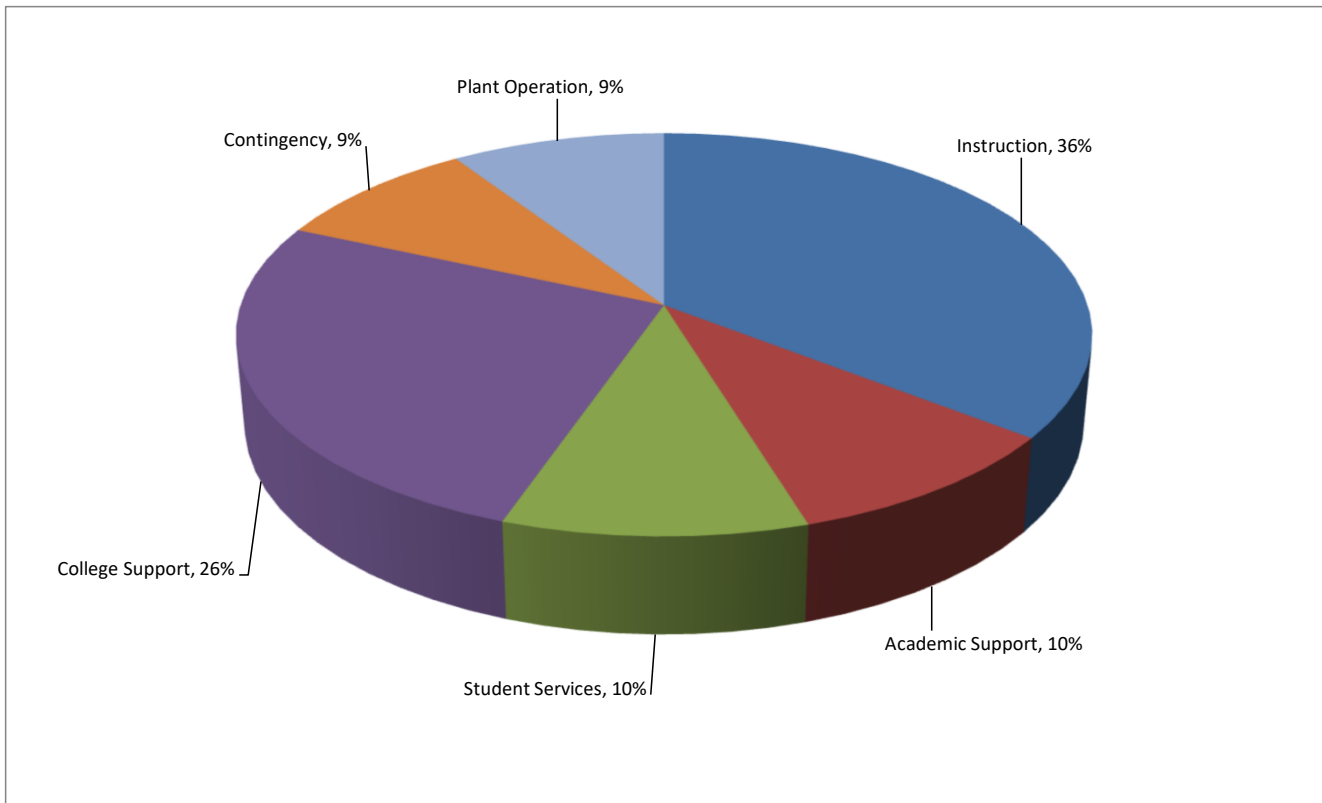
General Fund Expenditures by Category



GENERAL FUND EXPENDITURES BY FUNCTION

2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	EXPENDITURES BY FUNCTION	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
2,092,794	2,133,136	2,752,936	INSTRUCTION	3,014,197		
442,364	692,710	814,032	ACADEMIC SUPPORT	826,510		
526,150	593,319	668,856	STUDENT SERVICES	854,405		
1,773,519	1,774,608	2,105,358	COLLEGE SUPPORT	2,228,858		
559,930	631,498	669,613	PLANT OPERATIONS	790,418		
5,394,757	5,825,270	7,010,795	TOTAL EXPENDITURES	7,714,389		-
-	-	-	TRANSFERS OUT	-		
-	-	701,079	CONTINGENCY	771,439		
-	-	701,079	TOTAL TRANSFERS & CONTINGENCY	771,439		-
5,394,757	5,825,270	7,711,874	TOTAL BUDGET	8,485,828		-

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2020-21					NOTES/ COMMENTS
	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	ESTIMATED ACTUAL	2021-22 PROPOSED	
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	-	-	28,431	-	-	
1111 LIBRARY SCIENCE	2,518	2,414	4,466	11,935	3,386	
1112 AQUARIUM SCIENCE	252,807	241,130	241,331	242,120	292,153	
1113 EDUCATION	11	353	67,269	64,341	75,814	
1116 FOREIGN LANGUAGE	84,392	88,344	-	-	17,761	American Sign Language series
1117 NURSING	513,788	423,515	575,619	468,574	503,217	Recruiting for a FT and a 3Qtr-time Faculty
1118 TBCC NURSING	-	90,502	152,754	109,492	144,880	
1121 COLLEGE PREPARATION	84,590	101,698	43,124	24,980	20,797	
1123 COMPUTER APPLICATIONS	16,060	20,926	25,499	-	25,731	
1124 MATH	229,797	185,272	196,194	209,568	219,574	
1126 BIOLOGICAL SCIENCE	120,620	137,240	134,644	126,018	138,380	
1130 WELDING	-	47,662	121,079	141,111	238,859	Add'l FT Faculty
1134 HEALTH RELATED	22,227	16,221	26,352	21,883	25,440	
1137 COMMUNITY EDUCATION	31,199	27,453	39,918	21,811	45,603	
1140 PHYSICAL SCIENCE	27,903	50,059	79,608	45,971	103,849	Chemistry series added; add' equip needed
1142 PSYCHOLOGY	28,978	35,888	64,229	40,966	62,428	
1145 SOCIAL SCIENCE	43,535	51,002	80,208	33,577	54,597	
1150 VISUAL & PERFORMING ARTS	71,622	77,450	108,049	52,163	109,682	
1151 HEALTH PROFESSIONS	100,667	68,211	100,239	78,771	241,629	FT Faculty moved from Nursing
1152 BUSINESS MGMT	107,707	110,545	131,340	117,000	117,191	
1155 EARLY CHILDHOOD	26,140	609	98,955	98,207	103,626	
1156 ENGLISH/WRITING/LITERATURE	199,634	187,999	199,574	187,531	245,590	Add'l PT Faculty
1161 ABE/GED	49,435	11,361	10,091	7,600	11,005	
1165 ESOL	41,310	47,432	82,547	78,159	54,081	More grant funding available
1171 SBDC	37,853	53,226	49,780	20,594	46,880	
1180 STEP	-	56,624	91,640	118,266	112,043	Federal reimbursement program; 50% offset
TOTAL INSTRUCTION	2,092,794	2,133,136	2,752,936	2,320,637	3,014,197	
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	266,341	510,570	632,620	517,747	611,108	
2200 LIBRARY	176,023	182,140	181,412	183,998	215,402	Library Assistant moved from .8 FTE to 1.0 FTE
TOTAL ACADEMIC SUPPORT	442,364	692,710	814,032	701,745	826,510	
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	143,206	175,589	123,174	153,761	218,480	Assoc Dean moved off grant funding
3150 STUDENT SERVICES SUPPORT	83,872	91,395	88,651	96,123	132,591	.5 FTE of Bookstore Asst moved to Student Affairs
3200 ENROLLMENT SERVICES	86,222	94,611	46,982	60,870	48,595	
3300 GRADUATION	3,535	532	4,765	4,700	4,765	
3400 ACADEMIC ADVISING	121,290	123,542	139,878	142,846	149,403	
3500 TEST/TUTOR/DISABILITY SERVICES	40,271	60,984	67,261	64,945	68,061	
3600 FINANCIAL AID	47,754	46,616	178,222	133,034	180,599	
3800 NAVIGATE	-	50	19,922	10,852	51,912	Less grant funding for Outreach Specialist
TOTAL STUDENT SERVICES	526,150	593,319	668,856	667,130	854,405	

Description	2020-21					NOTES/ COMMENTS
	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	ESTIMATED ACTUAL	2021-22 PROPOSED	
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	41,395	48,363	62,856	57,445	50,256	
5200 OFFICE OF THE PRESIDENT	321,701	354,142	368,508	370,318	372,100	
5225 INNOVATION FUNDS	82,869	57,666	179,446	6,667	214,942	Contains Federal COVID relief funds
5250 EXECUTIVE LEADERSHIP	102,352	93,927	89,111	74,268	81,720	
5300 MARKETING & PUBLIC RELATIONS	60,423	62,256	70,398	45,526	139,849	.5 FTE Marketing Assistant added
5350 COLLEGE DEVELOPMENT	19,218	16,867	31,883	24,232	64,233	.5 FTE Admin Assistant added
5370 FOUNDATION	27,448	16,363	31,883	24,232	22,735	Reimbursement from Foundation
5400 FINANCE	294,017	343,231	344,251	339,866	428,688	1.0 FTE Finance & Operations Support added
5410 HUMAN RESOURCES	103,717	111,713	120,350	96,434	132,193	Add'l advertising costs for faculty recruitments
5900 INSTITUTIONAL RESEARCH	60,134	60,000	60,250	60,000	60,250	
5950 INFORMATION TECHNOLOGY	260,697	264,651	332,901	234,399	370,288	IT Technician moved from .6 FTE to 1.0 FTE
6000 COLLEGE SUPPORT	399,548	345,431	413,521	395,247	291,605	ERP implementation costs fully paid in FY 20-21
TOTAL COLLEGE SUPPORT	1,773,519	1,774,608	2,105,358	1,728,633	2,228,858	
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	40,611	53,535	62,079	45,303	66,856	
6200 FACILITIES	301,882	354,267	366,734	265,849	479,562	Generator repairs needed; \$25k capital exp
6500 UTILITIES	217,437	223,696	240,800	231,451	244,000	
TOTAL PLANT OPERATIONS	559,930	631,498	669,613	542,603	790,418	-
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	-	-	701,079	-	771,439	10% Reserve
91xx TRANSFERS OUT	-	-	-	-	-	
TOTAL CONTINGENCY & TRANSFERS	-	-	701,079	-	771,439	
Total General Fund Expenditures	5,394,756	5,825,270	7,711,874	5,960,748	8,485,828	
0 Total General Fund Resources	6,322,206	6,779,162	7,711,874	7,611,315	8,485,828	
Ending Fund Balance	927,450	953,892	0	1,650,567	(0)	

DEBT SERVICE FUNDS

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
363,226	440,583	305,771	Beginning Fund Balance	382,324		
1,933,119	1,773,627	1,961,553	Property Tax Revenue	1,919,217		
35,842	29,639	18,500	Interest Earned	9,500		
2,332,188	2,243,849	2,285,824	TOTAL RESOURCES	2,311,042	-	
EXPENDITURES						
30	10	167	Bank Fees	167		
446,575	403,225	356,874	Interest Payments	311,274		
1,445,000	1,545,000	1,635,000	Principal Payments	1,735,000		
1,891,605	1,948,235	1,992,041	TOTAL MATERIALS & SERVICES	2,046,441	-	
-	-	-	INTERFUND TRANSFERS	-		-
-	-	293,783	CONTINGENCY	264,601		
1,891,605	1,948,235	2,285,824	TOTAL EXPENDITURES	2,311,042	-	
440,583	295,614	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule	
Cash Requirement Calculation	2,169,217
LESS: Excess Fund Balance	(250,000)
LESS: Default Rate (6.0%)	122,493
Current Year Tax Levy	2,041,710

PERS DEBT SERVICE - FUND 7050						
RESOURCES						
11,401	19,053	66,516	Beginning Fund Balance	8,112		
2,282	1,420	1,296	Interest Earned	13		
203,728	228,409	243,775	Income-General Fund PERS	265,967		
217,410	248,882	311,587	TOTAL RESOURCES	274,092	-	
EXPENDITURES						
83,357	78,018	71,982	Interest Payments	65,219		
115,000	130,000	140,000	Principal Payments	160,000		
198,357	208,018	211,982	TOTAL MATERIALS & SERVICES	225,219	-	
0	0	0	INTERFUND TRANSFERS	0		
0	0	99,605	CONTINGENCY	48,873		
198,357	208,018	311,587	TOTAL EXPENDITURES	274,092	-	
19,053	40,864	-	ENDING FUND BALANCE	-	-	-

SPECIAL REVENUE FUNDS

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
<u>RESOURCES</u>						
170,835	241,262	91,876	Beginning Fund Balance	257,254		
223,215	288,012	567,190	Federal	567,191		
262,371	210,405	416,838	State	677,688		
351,113	94,061	209,500	Local	198,500		
-	-		Interfund Transfers In			
1,007,534	833,740	1,285,405	TOTAL RESOURCES	1,700,634	-	
<u>EXPENDITURES</u>						
513,222	636,471	882,280	Personnel Services	1,269,462		
253,050	102,512	403,125	Materials & Services	431,172		
-	-	-	Capital	-		
766,272	738,983	1,285,405	TOTAL EXPENDITURES	1,700,634	-	
241,262	94,757	-	ENDING FUND BALANCE	0	-	0

ENTERPRISE FUND

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
17,594	301	(40,539)	Beginning Fund Balance	(28,326)		
166,310	137,864	177,000	Sale of Goods-Books, Food & Clothing	152,000		
-	-	-	Interfund Transfers In	-		
183,904	138,165	136,461	TOTAL RESOURCES	123,675	-	
<u>EXPENDITURES</u>						
44,531	34,299	47,879	Personnel Services	24,542		
139,072	131,497	88,582	Materials & Services	99,133		
-	-	-	Capital	-		
-	-	-	Interfund Transfers Out	-		
-	-	-	Contingency	-		
183,603	165,796	136,461	TOTAL EXPENDITURES	123,675	-	
301	(27,631)	-	ENDING FUND BALANCE	0	-	

INTERNAL SERVICE FUNDS

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
69,565	99,489	108,650	Beginning Fund Balance	66,812		
31,639	8,960	54,598	General Fund Income	61,547		
101,203	108,449	163,248	TOTAL RESOURCES	128,359		-
EXPENDITURES						
1,714	6,613	100,000	Outside Services	60,000		
1,714	6,613	100,000	TOTAL MATERIALS & SERVICES	60,000		-
		63,248	Contingency	68,359		
1,714	6,613	163,248	TOTAL EXPENDITURES	128,359		-
99,489	101,836	-	ENDING FUND BALANCE	0		-
Copying - Fund 3036						
RESOURCES						
36,729	14,420	10,586	Beginning Fund Balance	9,441		
15,601	11,565	13,000	Copying & Paper Income	12,000		
52,331	25,985	23,586	TOTAL RESOURCES	21,441		-
EXPENDITURES						
2,100	3,667	4,000	Copier Supplies & Maintenance	4,000		
22,844	0	0	Equipment - Under \$5000	0		
12,967	8,591	15,000	Maintenance Agreements	9,000		
37,911	12,257	19,000	TOTAL MATERIALS & SERVICES	13,000		-
		-	Capital	-		-
		4,586	Contingency	8,441		
37,911	12,257	23,586	TOTAL EXPENDITURES	21,441		-
14,420	13,728	-	ENDING FUND BALANCE	(0)		-
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000		
15,000	15,000	15,000	TOTAL RESOURCES	15,000		-
EXPENDITURES						
-	-	15,000	Contingency	15,000		
-	-	15,000	TOTAL EXPENDITURES	15,000		-
15,000	15,000	-	ENDING FUND BALANCE	-		-

RESERVE FUND

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</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	TOTAL RESOURCES	-	-	
EXPENDITURES						
-	-	-	Outside Services	-	-	
-	-	-	TOTAL MATERIALS & SERVICES	-	-	
		105,000	Transfers Out	-	-	
-	-	-	Capital Outlay	-	-	
-	-	105,000	TOTAL TRANSFERS & CAPITAL	-	-	
-	-	105,000	TOTAL EXPENDITURES	-	-	
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						
255,802	124,142	17,767	Beginning Fund Balance	7,224		
			Transfers In			
255,802	124,142	17,767	TOTAL RESOURCES	7,224	-	
EXPENDITURES						
131,660	109,648	17,767	Supplies & Outside Services	7,224		
131,660	109,648	17,767	TOTAL MATERIALS & SERVICES	7,224	-	
			Transfers Out			
			Capital Outlay			
-	-	-	TOTAL TRANSFERS & CAPITAL	-	-	
131,660	109,648	17,767	TOTAL EXPENDITURES	7,224	-	
124,142	14,493	-	ENDING FUND BALANCE	-	-	