

# *Linn-Benton* COMMUNITY COLLEGE

# 36ABF76 BUDGET DOCUMENT

JULY 1, 2019-  
JUNE 30, 2020





Linn-Benton Community College  
 Adopted 2019-20 Budget  
 Budget Committee Members

Local Budget Law requires that the Budget Committee be composed of the seven elected Board of Education members and seven appointed voters of the College District.

BOARD OF EDUCATION	TERM ENDS	CITIZEN MEMBERS	TERM ENDS
Shelly Garrett	2019	Tom Oliver	2020
R. Keith Frome	2019	Kristie Hernandez	2020
Dick Running	2019	Nikki Warner	2019
Kristin Adams	2019	Chanz Keeney	2019
Jim Merryman	2021	Mark McNabb	2020
Linda Modrell	2021	Patrick Malone	2019
Randy Camp	2019	Joan Reukauf	2019

ADMINISTRATION

Greg Hamann, President

Ann Buchele, Vice President, Academic Affairs and Workforce Development

David Henderson, Vice President, Finance and Operations

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# College Mission, Values and Strategic Goals

## Our Mission and Core Themes:

To engage in an education that enables all of us to participate in, contribute to, and benefit from the cultural richness and economic vitality of our communities.

- **Educational Attainment**
  - **Cultural Richness**
  - **Economic Vitality**
- 

## Our Values:

At Linn-Benton Community College, our values serve as the foundation that inspires our actions and unites us as a community. As responsible stewards, we are committed to:

- **Opportunity:** We support the fulfillment of potential in ourselves and each other.
  - **Excellence:** We aspire to the highest ideal with honesty and integrity.
  - **Inclusiveness:** We honor and embrace the uniqueness of every individual, and promote the free and civil expression of ideas, perspectives and cultures.
  - **Learning:** We commit to the lifelong pursuit of knowledge, skills and abilities to improve our lives and our communities.
  - **Engagement:** We openly and actively connect as students, faculty, staff and community.
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## Our Strategic Goals:

- **Productivity** - Increase completion to 50%
  - **Equity** - Completion that is demographically representative of District
  - **Quality** - Completion that demonstrates capacity to better one's life and contribute back to our community
-

# Budget Categories

## Funds

The college budgets using separate, self-balancing funds that are operated by independent rules based on the nature of the intended use. Descriptions of each of these funds are below with detailed budget resources and requirements outlined in the individual budget sections.

- General Fund –The primary operating fund of the college serving to accomplish its basic educational mission.
  - Auxiliary Fund – Self-balancing funds with specific purpose and dedicated charges.
  - Special Projects– Used to budget and account for grants, contracts and projects funded from federal, state, and local agencies. Funds are restricted to the purpose designated by the grantee and each individual fund has a net working capital account.
  - Capital Projects – Used for costs related to construction and improvement of college facilities and for the acquisition of major equipment.
  - Debt Service – Budgets and accounts for principal and interest payments related to the college’s long-term debt obligations.
  - Enterprise Fund – Accounts for college food services, bookstore, printing services, and other entrepreneurial activities that function similarly to private, self-supporting businesses.
  - Financial Aid Fund – Serves to account for grants, scholarships, loans and other aid processed for students.
  - Agency Fund – Used to account for funds relating to student government, student clubs and other outside agencies for which the college is acting as a fiscal agent.
- 

## Expense Functions

Within each fund expenses are budgeted and presented by major functional area. This serves as the category describing the basic purpose the funds support.

- Instruction – Includes all faculty costs and expenses for resources used directly for instruction in the classroom.
- Instructional Support – Costs directly supporting the instructional mission. Includes library services, program directors and other areas providing immediate support to students’ educational attainment.
- Student Services – Includes costs for registration, financial aid, enrollment, admissions and advising along with other services and efforts to support students outside of the classroom.
- Community Services – Covers costs related to non-instructional efforts toward public services external to the college’s primary educational mission.
- College Support – Includes general administration, human resources, financial operations and other expenses used to manage and maintain the college.
- Plant Operations/Maintenance – Costs relating to the operation of physical plant including grounds and repair.
- Plant Additions – Includes costs for major structural improvements relating to renovation of buildings, infrastructure, land or other areas outside of ongoing operational efforts.

## President’s Budget Message

The budget herein is presented to the Linn-Benton Community College (LBCC) Budget Committee and district residents. This budget message provides both a description of our current budget environment and an outline of the fundamental approach to resource allocation moving forward.

The financial uncertainty that has been on the horizon in previous years has now come into focus and presented significant challenges for the college entering the 2019-20 fiscal year. Though these challenges have forced difficult and painful decisions, we remain steady in our shared commitment to building a budget that reflects the true and complete mission of LBCC.

The 2019-20 budget has been developed in the context of our five-year financial model which provides a strategic, long-term approach to resource allocation and ensures the college is poised to fund both ongoing operations and investments in the future despite the difficult realities of the community college funding model.

	2017-19 Biennium		2019-21 Biennium		2021-23 Biennium	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
State Aid	20,580,086	21,053,902	21,807,632	22,032,250	23,133,863	23,133,863
Property Tax	8,102,243	8,619,371	9,050,340	9,502,857	9,977,999	10,476,899
Tuition	19,029,068	20,307,614	21,729,147	23,250,187	24,759,906	26,239,991
Other Revenue	1,411,827	1,022,069	958,941	913,925	917,052	943,335
<b>Revenue</b>	<b>\$ 49,123,224</b>	<b>\$ 51,002,956</b>	<b>\$ 53,546,059</b>	<b>\$ 55,699,219</b>	<b>\$ 58,788,820</b>	<b>\$ 60,794,089</b>
Personnel Costs	42,591,120	45,162,316	46,842,514	47,688,914	50,353,633	51,584,663
Materials/Services	5,497,939	5,567,791	5,679,147	5,792,730	5,908,584	6,026,756
Performance Packages	-	-	310,833	124,768	40,000	30,000
Capital Project Operations	-	-	250,227	101,897	-	-
Strategic Initiatives	-	-	400,000	400,000	400,000	400,000
Operational Efficiencies	-	-	(819,028)	(587,986)	-	-
Transfers Out	1,565,028	1,564,493	1,813,318	2,061,543	2,061,543	2,061,543
<b>Expenses</b>	<b>\$ 49,654,087</b>	<b>\$ 52,294,600</b>	<b>\$ 54,477,011</b>	<b>\$ 55,581,866</b>	<b>\$ 58,763,761</b>	<b>\$ 60,102,962</b>
Annual Budget Balance	<b>\$ (530,863)</b>	<b>\$ (1,291,644)</b>	<b>\$ (930,952)</b>	<b>\$ 117,354</b>	<b>\$ 25,059</b>	<b>\$ 691,127</b>

*Figure 1 - The above projection model is constructed using variables for all major revenue and expense categories. The variables can be adjusted according to the latest projections and shifts in expectations making the model dynamic and flexible. New investments are built into the model as well as assumptions for inflation-based growth and other elements that make the model a picture of sustainable operations. With the mission “baked” into the model it is a matter of securing the funding so investment variables can be met.*

## Funding Model

The college operates on three primary revenue sources: property taxes, tuition and fees, and state appropriations. Reliance on these three sources has created a challenging dynamic with a limited number of balancing levers. This model, however, has not been static as shifts in the funding mix have created new budget considerations for the college. Figure 3 illustrates the change in each of the primary revenue sources over the previous ten years. The most glaring change is the relative positions of State Aid and Tuition revenue in 2008-09 compared to 2018-19. Previously State Aid covered 52% of operational needs for the college. However, at fiscal year end 2018-19 State Aid was only just reaching levels

provided one decade prior. The gap in operational funding was filled over this period by increases in overall tuition and fees revenue. Any narrative that tuition increases have been driven by rampant spending in higher education has proven untrue for LBCC. The trend illustrated in Figure 3 shows the tuition increases over time have been most directly a product of divestment from the State of Oregon. Further information on each of the primary revenue sources follows.

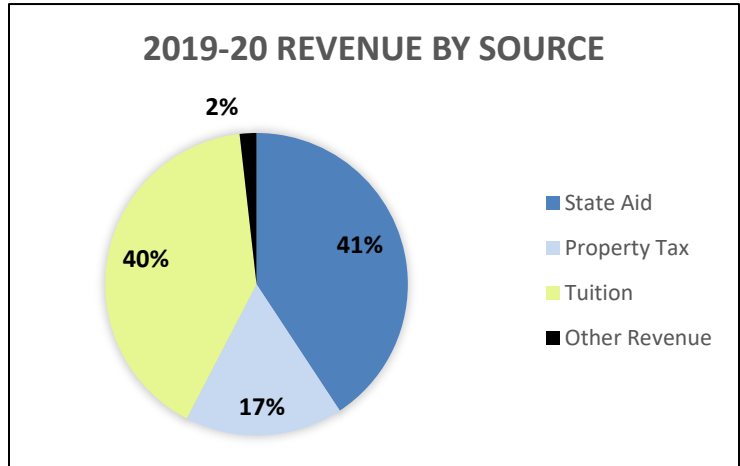


Figure 2- Tuition and State Aid are projected to provide a nearly equal portion of college operational resources.

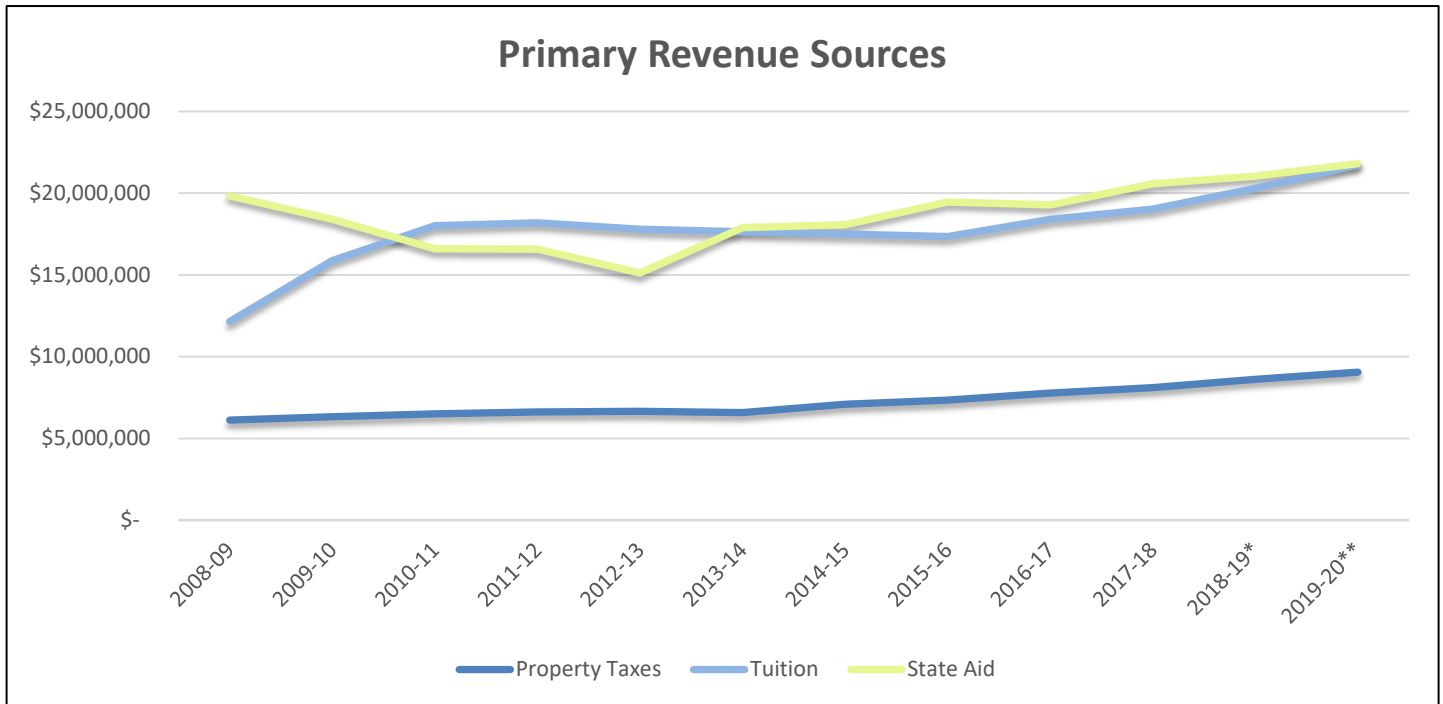


Figure 3 - 2018-19 saw state funding levels reach the same level provided ten years prior. Over this period, the relative reliance on tuition and fees has increased. The 2019-20 year projects the college will rely on state aid and tuition revenue equally.

## Property Taxes

Though steady and predictable, property taxes are subject to statutory limitations that do not allow for local government control of revenue generation. Measure 50 established permanent tax rates for all local districts and limited future growth to the lower of real market value or assessed value. Local governing boards no longer have the ability to adjust levy rates. Additionally, property tax revenue accounts for only 17% of the operating funds for the College.

## Tuition Revenue

### Enrollment

Tuition and fee revenue is based on both enrollment levels and the tuition rate set by the Board of Education. The enrollment outlook for the College is projected to be flat for the coming biennium. Enrollment levels at community colleges have always carried a high correlation with unemployment levels. LBCC is no exception, and with employment figures for our service district at historically high levels, enrollment has been largely flat. Though these high employment levels have had a dampening effect on general enrollment, there has been targeted growth in a number of high-demand areas, including the industrial arts and healthcare. The trend is projected to continue into the 2019-20 academic year.

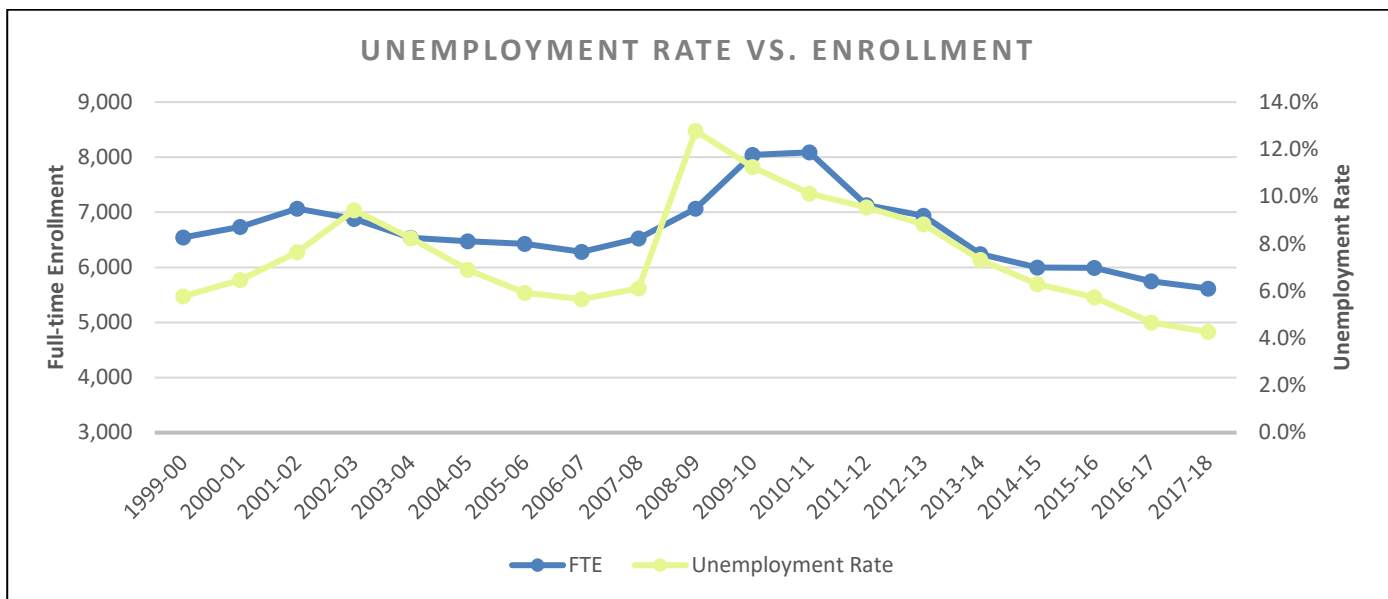


Figure 4 - Historically, the unemployment rate has shared a very high correlation with community college enrollment as workers return to school to retool or find skills/education in a different field. This chart shows a blended unemployment rate for Linn and Benton Counties.

### Tuition Rate

Lack of state funding has created added demand on tuition revenue. As discussed, total tuition revenue is impacted by the cyclical nature of enrollment. In order to create the long-term trend of tuition support for the overall funding model the tuition rate itself must be adjusted over time. The tuition rate has been adjusted unevenly over time. Figure 5 illustrates a series a large increases followed by tuition freezes. This volatility is difficult for students to plan their personal finances around. The preferred model that began in 2016-17 is to trend the increases down and, ultimately, adopt an annual, incremental increase in the tuition rate going forward. The level of the annual increase is influenced by other revenue sources and any resulting budget shortfall.



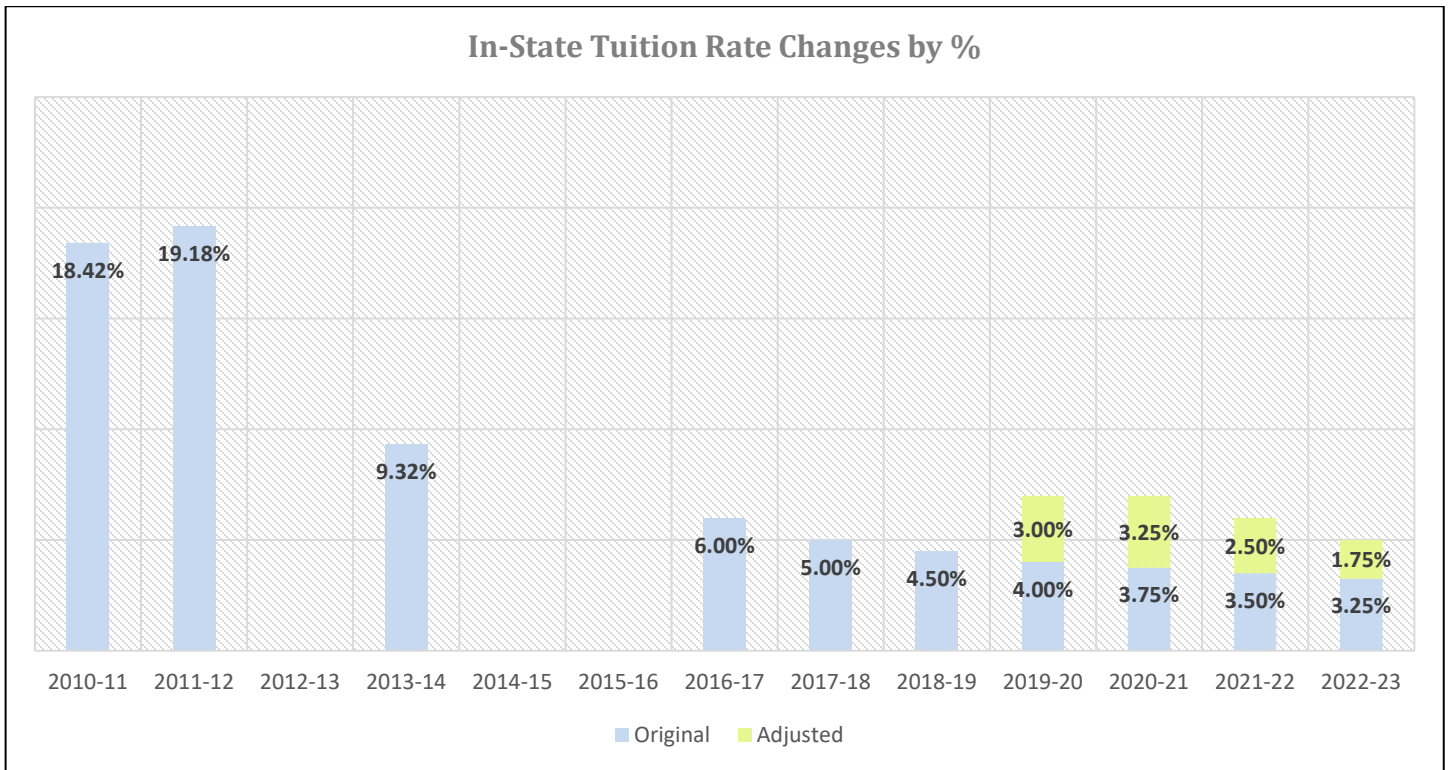


Figure 5 - The college has shifted to a model that adopts smaller, annual tuition rate increases rather than tuition freezes followed by large spikes. Beginning in 2019-20 the blue columns represent the original projections for smoothing tuition while the yellow columns represent additional tuition needs based on state aid assumptions and projected budget shortfalls.

Tuition increases, however, cannot come without careful consideration of student affordability. With the understanding that attending college has far-reaching financial impact on a student’s life (well beyond just the cost of tuition), we have now begun to shift affordability from a conversation into the beginnings of operational reality. LBCC is creating the personnel structure, administrative processes, and culture shift needed to steer more traditional methods of student support toward the current reality of affordability in higher education. The Linn-Benton Community College Foundation has also taken an active role in generating new funds and leveraging existing monies toward affordability-related use. The college’s reliance on tuition revenue is a funding reality. However, our efforts to identify students in financial need, marshal resources for support, and deliver them in a targeted and timely manner is key to making that reality part of a sustainable model for our students and community.

### State Appropriation

Approximately 41% of the college’s funding comes from state aid as appropriated from the Community College Support Fund (CCSF). When the CCSF is determined, the amount set aside for each college is calculated by an established formula. The primary consideration in the formula is each college’s enrollment relative to all other schools. The formula calls for a three-year weighted average of that relative enrollment percentage. The formula weights the most recently completed academic year full-time enrollment figure at 40% with prior years two and three weighted at 30% each. This weighted full-time enrollment figure is then calculated as a percentage of total statewide enrollment. Thanks in large part to our enrollment and retention efforts, LBCC has seen its proportionate share of the overall support fund increase. Though LBCC’s expected relative position is favorable, substantial increase to the CCSF is vital to the sustainability of the funding model and ability to fully serve our shared mission.

The amount provided to the CCSF is a combination of available funding from overall state revenues and the legislative decision to move those funds to community colleges. State aid is therefore largely an economic and political decision outside of our direct control. This budget has been developed under the assumption of \$590 million being provided to the CCSF. This biennium beginning in 2019-20 is fraught with many economic and political uncertainties and the current projections under these circumstances have lead to a number of challenges and questions for the coming budget year.

### 2019-20 Budget Challenges

The funding model outlined above provides the context behind the financial challenges that are addressed in this proposed 2019-20 budget.

With the assumption of a \$590 million CCSF, our projections showed a budget deficit of nearly \$2.2 million in each year of the 2019-21 biennium. The approach to eliminating this structural deficit was based on the collective recommendation by the Board of Education and members of the Budget Committee. The approach called for the following:

- Equal parts tuition increase and reduction of operational expenses in a total amount sufficient to close the structural deficit of \$2.2 million.
- Reduction of the current fund balance to no lower than the Board-approved target level of 10% in an effort to offset the effects of addressing the budget deficit. See Figure 6.

In recognition of this approach and the commitment to further our shared goals for success and completion for ALL students, the Board of Education approved the 7.0% increase in the general tuition rate for the 2019-20 year. This represented a 3% increase over the already expected 4% increase as illustrated in Figure 5. With this increased tuition revenue assumption in place, operational expense reductions were also considered at a comparable level.

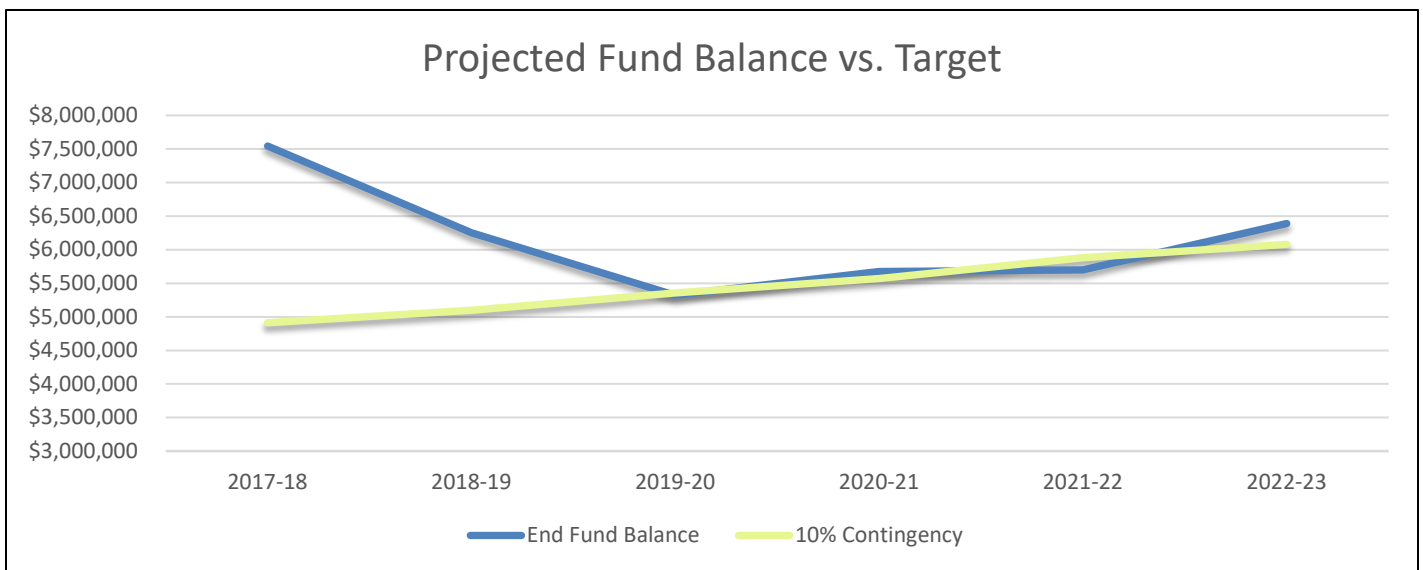


Figure 6 - The Governing Board has set a target fund balance level of 10% of annual revenue. These reserve funds can be spent down to the 10% target level as cost reductions are phased in.

### Cost Reductions

Cost reductions have been identified to begin the effort of shrinking the overall cost structure for the college. The approach taken in seeking these cost reductions was consistent with the mission-based budget philosophy that does not call for across the board reductions. Instead, funds are divested according to the value each contributes to the strategic goals of the college (see Figure 7). With more than 86% of the college budget dedicated to personnel costs, reductions at the needed level inevitably impacted individual positions. These actions were difficult and painful but were made with purpose and hope that the college can come through these financial challenges stronger, more dynamic, and backed by a sustainable budget model.

Cost reductions of more than \$800,000 were identified for the 2019-20 fiscal year, and the college will continue to seek additional savings in preparation for potentially insufficient funding in the coming years. The budget projection model not only allows us to see the effects of changing variables, but enables a more balanced approach to the changing financial environment. The college will pursue further efficiencies where the budget projection model calls for reductions and will seek every opportunity to balance quality with cost.

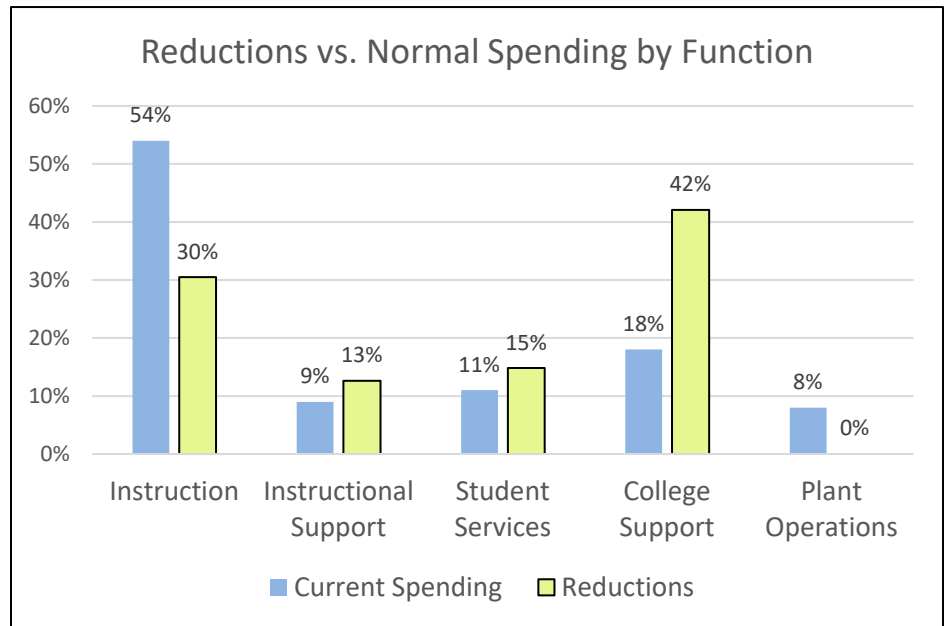


Figure 7 - Viewing cost reductions by function helps determine if money pulled from the budget is in line with mission-based allocations. Example - 54% of current expenses are going to "classroom" spending on direct instruction while 30% of the reductions are being pulled from instruction.

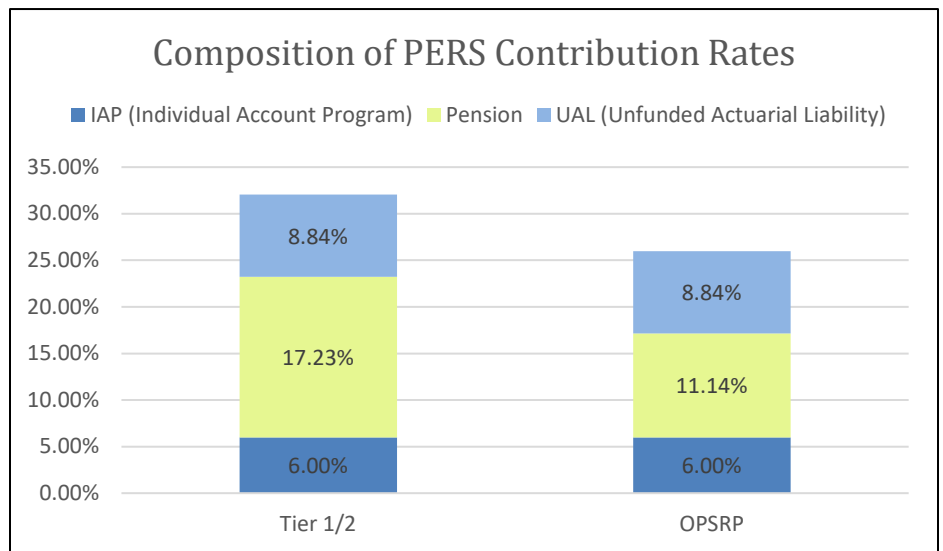


Figure 8 - The total withholding for PERS contributions is based on three components. The total of these components is different for Tier 1/2 vs OPSRP category. Placement in either category is based upon start date in the system. The total withholding percentage (32.07% and 25.96%) represent the percentage of gross pay that is contributed by the college on behalf of the employee.

### Retirement Costs

One expense category of note that the college holds no direct control over is the required contribution to the Public Employees Retirement System (PERS). The college makes mandatory contributions for all eligible employees to the PERS system. Figure 8 shows the composite contribution made by LBCC on behalf of eligible employees. These contributions represent direct expenses to the college. The contribution rates, as set by PERS, increased by an average of 38.2% for the 2019-21 biennium. These ongoing PERS costs are built into this budget. No additional or improved benefits are being distributed to employees through this increase; it is only the added cost of paying for the same retirement benefit. Due to the unfunded actuarial liability affecting the overall PERS pension fund and the legal limitations surrounding its potential restructuring, it is expected that similar rate increases will be required for the 2021-23 biennium. These historically high increases represent the funding required to make the pension system sustainable and fully funded going forward. The unfunded actuarial deficit is expected to level off once the 2023-25 biennium begins, but navigating the coming year and beyond will present the largest expense challenge to the College (see Figure 9).

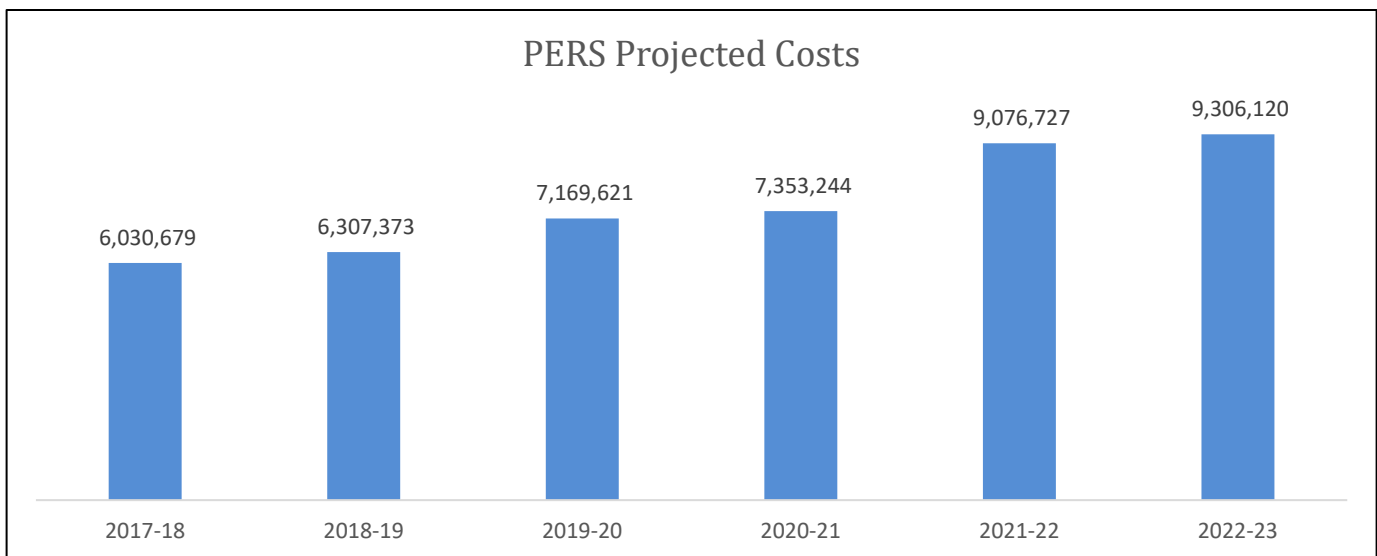


Figure 9 – Increasing PERS costs make up the vast majority of expected budget needs in the foreseeable future. The chart shows substantial increases at the beginning of each of the next two biennia.

### Investment Opportunities

In line with the mission-driven budget philosophy, this budget recommends the continuation of three primary avenues of investment in LBCC’s future: operational costs associated with capital projects, performance packages to further mission and goals, and strategic funding of new initiatives. The total for the three initiatives is \$956,252 for 2019-20. These investments will provide direct support for Guided Pathways, program expansion and stability, and the full operational capacity of new instructional buildings.

### Capital Project Operating Costs

Several projects funded through voter-approved General Obligation bonds in 2014 have been completed, with others well underway. The budget must not only factor in the one-time costs for project construction, but the ongoing operational needs that will continue each year going forward. The expenses being recommended in this budget relate primarily to expansion of programs being offered in these newly completed buildings. Though the bond projects



represent a long-term investment in the capacity of the institution, the operational budget needs are immediate and have been factored into this 2019-20 budget. The list of Capital Project related operational costs follows.

Advanced Manufacturing	1.0 Classified Welding	\$	62,807
Advanced Manufacturing	1.0 Faculty Welding	\$	95,024
Healthcare	1.0 Faculty Nursing	\$	95,024

*Heavy Equipment and Innovation Centers at the ATTC* - The new facilities at the Advanced Transportation Technology Center provide state-of-the-art learning environments for alternative fuel vehicles, including propane, natural gas, hybrid, and electric. Further space is dedicated to diesel/heavy equipment technicians, as well as alternative fuel training for workers already in the community. These buildings are completed and operational.

*Healthcare Occupations Center* - The healthcare industry is one of the few career fields that continues to grow even when the economy weakens. The new Healthcare Occupations Center, located in Lebanon close to major healthcare providers and education centers, brings all LBCC healthcare programs into one learning space and will allow for expanded program capacity. This building is completed and operational.

*Benton Center Expansion* - Growth in the college’s partnership program with OSU, which allows students to attend LBCC and OSU at the same time, and increased demand for the health, personal enrichment, and professional development opportunities at the center have contributed to the shortages in parking and classroom availability. This project will provide the space and parking to meet demand in Benton County. The Benton Center expansion is nearing completion of design phase with construction slated to begin this summer.

*Added capacity to Career Technical Education (Welding, Machine Tool, etc.) on Albany campus* - As auto/diesel and healthcare programs have moved to new facilities, the college has the opportunity to modernize and expand several key programs on its Albany campus in welding, machine tool, and advanced manufacturing, and create programs that respond directly to industry needs and put local people to work, such as non-destructive testing. This project is nearing completion of construction phase.

### Performance Packages

Performance packages represent expansions of the existing budget made with a specific, targeted performance in mind. They are designed to allocate resources to strategic goals. Packages likely to be funded include:

Science, Engineering, Math	1.0 Faculty Biology	\$	95,024
Art, Social Science, Humanities	Funds for reintroduction of Visual Communications	\$	19,174
Science, Engineering, Math	.85 Classified Math	\$	61,753
Facilities	Increase to major maintenance reserve fund	\$	30,000
Advanced Transportation	Part-time Faculty funds increase Automotive Technology	\$	30,000
Healthcare	Equipment maintenance agreements	\$	20,000
Instruction	Class Scheduling Coordinator	\$	35,318
Athletics	Assistant Coach stipends	\$	12,128

The majority of new funds are for positions related to ensuring course delivery in high-demand areas in support of the Guided Pathways effort. The Guided Pathways model calls for clear road maps and academic plans designed to carry students to completion. Components include intake processes, articulated learning outcomes/assessment, and embedded advising all supported by a holistic approach to the students' educational journey. Guided Pathways is the backbone of LBCC's student success efforts currently and will be a key driver of resource allocation moving forward, as developing clear, concise avenues of completion is not only key to the success of our students, but to our pledge for equity. The additional faculty and instructional support ensures adequate scheduling for program mapping. These recommendations are brought forward with the confidence that each one serves to not only further our established strategic goals, but will do so effectively, making the most use of student tuition dollars and taxpayer funds.

### Strategic Initiatives

The Board of Education has committed to continued funding for Strategic Investments. This funding level has been reduced to \$400,000 annually from \$500,000 as part of the effort to address the structural budget deficit. Strategic investments are projects that are unproven but worthy of consideration for a short period of time (no more than two years) in order to be tested. Successful companies do not abandon research and development budgets in tighter financial times but consider them investments in a better future for the organization. The Board's commitment to this funding reflects a similarly bold approach to the future of LBCC. Examples of some of the initiatives include:

- International Student Writing Support – funds to create direct reading and writing support for International Students. This vital support is enabling International Students to overcome some of their most challenging hurdles through dedicated help offered in the Learning Center.
- Center for Teaching & Learning Assessment – potential expansions to the core center allowing for targeted, continuous, faculty-focused improvement projects. The funding supports a scalable model with moving pieces that can be tested and funded according to their success.

### Summary

LBCC's commitment to mission-based budgeting has been tested by the budget shortfall projections stemming from lacking state support. However, we have furthered our dedication to finding every possible resource for achieving our strategic goals and sought to address these budget challenges with a balanced approach. This budget does not rely fully on any one variable but endeavors to balance the needs and resources in the most strategic way possible. This budget calls for the following:

- Targeted increases and investments but not overspending – increases, even in challenging times, are vital to moving the educational mission forward. This budget commits to such investments but has chosen them judiciously and only those with the most direct impact on strategic goals.
- Increase in tuition revenue via an approved 7.0% tuition rate adjustment – this increase recognizes the reality of the college's funding model and asks students to help aid in the funding of their ongoing education but does not disproportionately burden them with higher costs. The strategic vision is for tuition rates to adopt a consistent, inflation-based increase pattern that proves manageable for students' personal budgets.
- Identifying costs savings - expense reductions that improve the budget picture but do not rise to the level of damaging student success efforts. Just as additions are made to the budget that most directly impact strategic goals, reductions are also considered strategically to minimize impact.

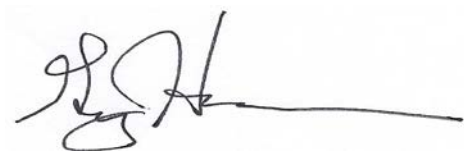
- The use of existing fund balance – the projection model calls for the strategic use of fund balance reserves for the coming year but also commits to remaining at or near the Board-approved target.

While the LBCC budget has always been developed with an eye toward the future, we are now more aware than ever of how the changing environment impacts us financially. We will continue to meet this changing environment with a hopeful, creative approach that never compromises our belief that the best way to improve our communities is through the education we provide.

### Acknowledgments

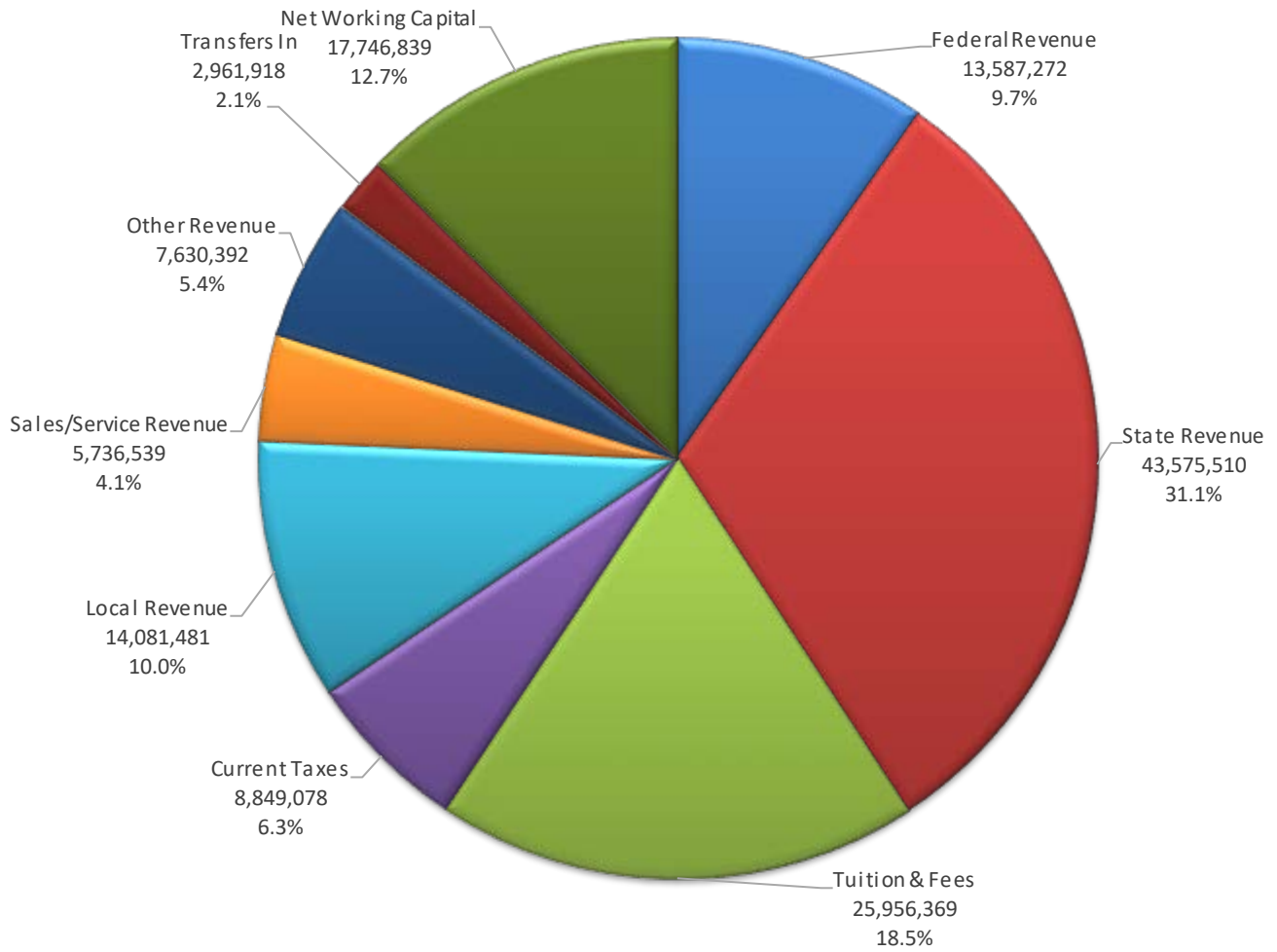
I want to extend my sincere gratitude to all faculty, academic professionals, classified employees, and the confidential and management team for their dedication, commitment, and professionalism in our shared pursuit of our mission. I would also like to extend special thanks to those who have put a considerable amount of time, energy, and effort into the development of this budget. With the College core themes, strategic goals, and values in mind, they have extended their unconditional support, cooperation, and suggestions, and have resolved many difficult challenges that inevitably arise when dealing with budgeting constraints. Finally, I would like to recognize the Business Office budget staff for the incredible job they do in pulling together a very complex and comprehensive budget each year.

Best regards,

A handwritten signature in black ink, appearing to read 'G. Hamann', followed by a long horizontal line extending to the right.

Greg Hamann  
President

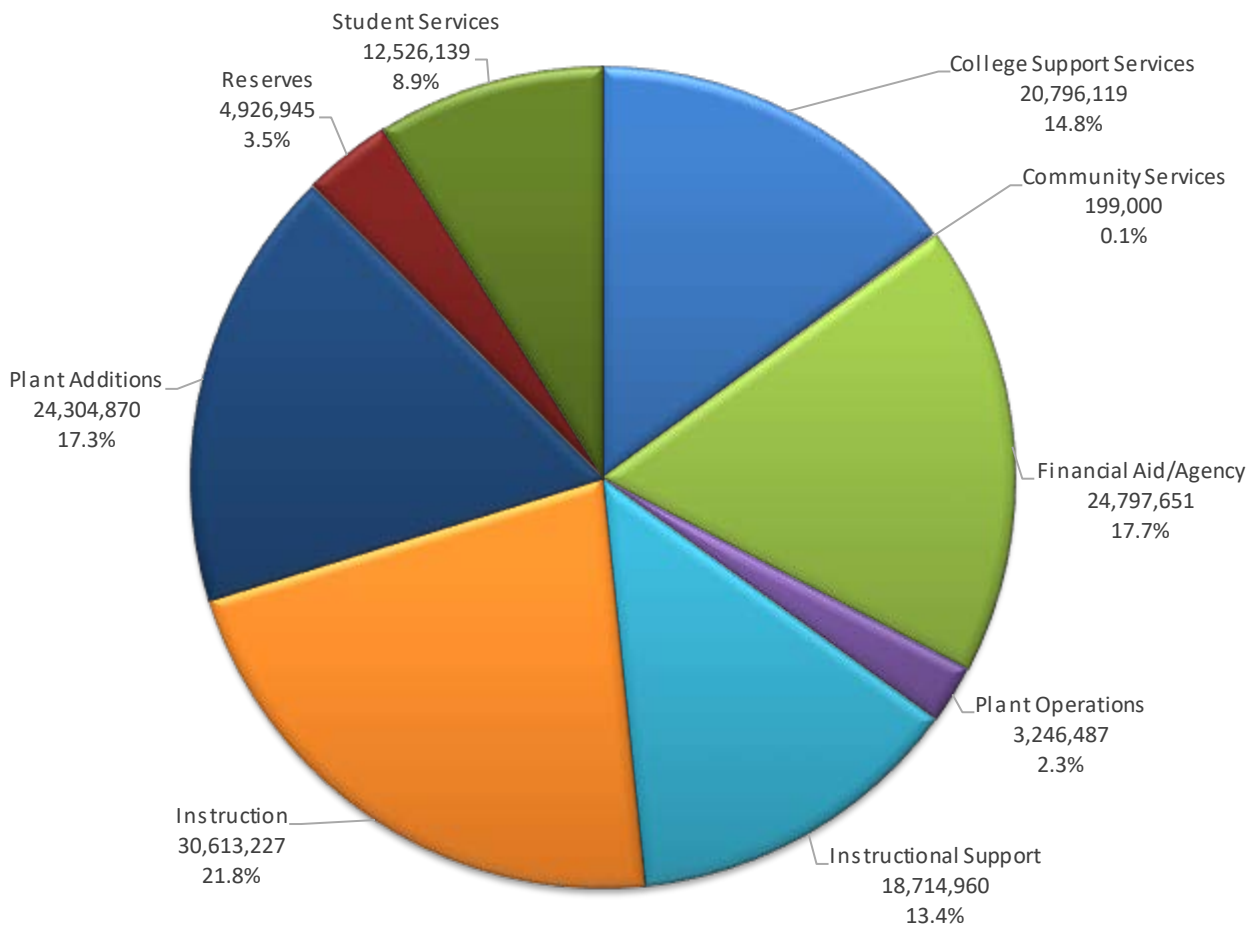
# All Funds Resources



All Funds Resources by Source  
\$140,125,398

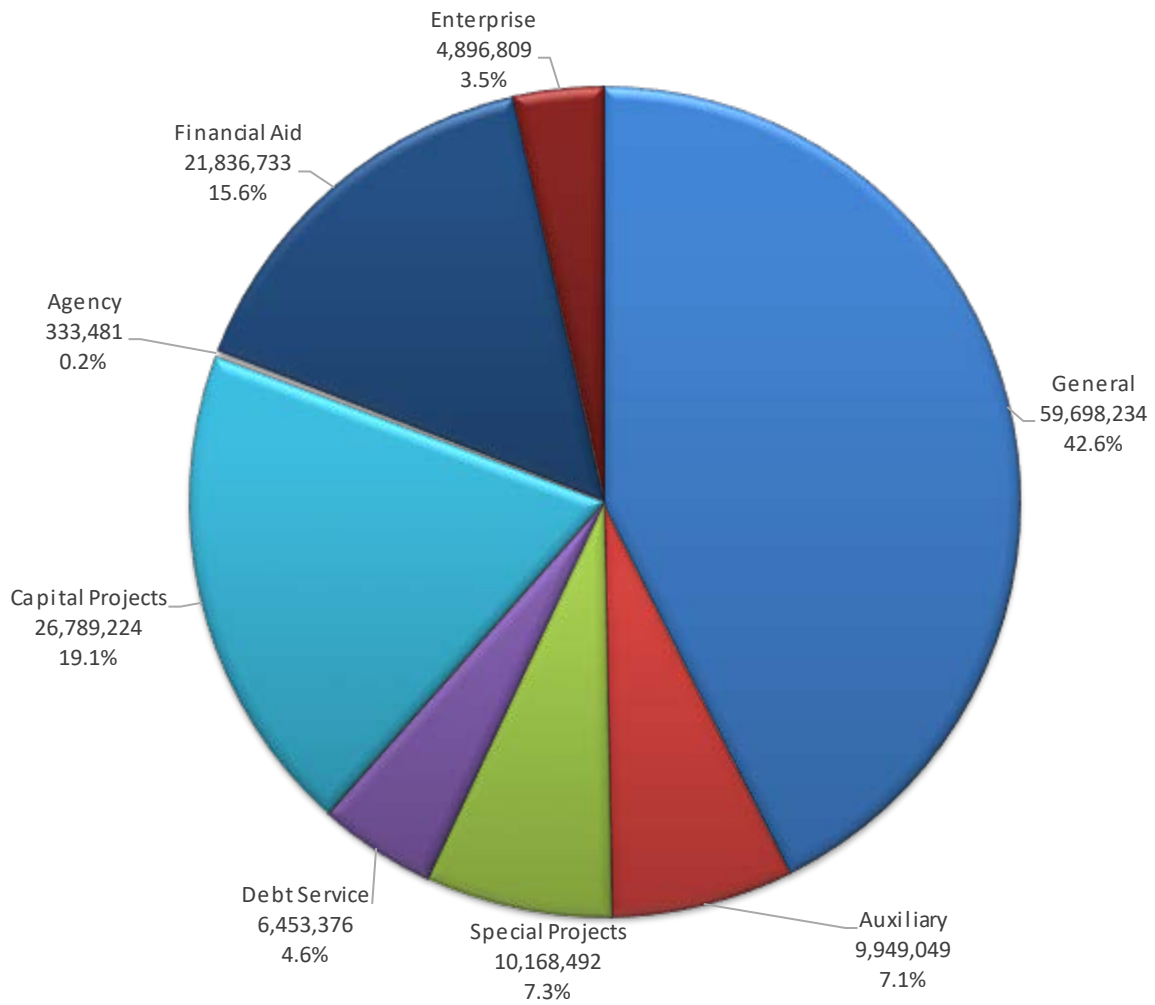


## All Funds Requirements by Program



Total Fund Requirements by Program  
\$140,125,398 Including Reserves

# All Funds Requirements by Fund



Total Requirements by Fund  
\$140,125,398

# Comparison of 2018-19 Adopted Budget to 2019-20 Adopted Budget

## Resources

		RESOURCES			
FUND	RESOURCES CATEGORY	ADOPTED & CHANGES 2018-2019	ADOPTED 2019-2020	DOLLAR CHANGE	PERCENT CHANGE
<b>GENERAL</b>	Net Working Capital (Carryover)	\$ 7,203,669	\$ 6,252,123	\$ (951,546)	-13.21%
	State Revenue	21,258,598	21,807,632	549,034	2.58%
	Local Revenue	28,918,983	30,771,487	1,852,504	6.41%
	Other Revenue	671,219	716,992	45,773	6.82%
	Transfers In	895,530	150,000	(745,530)	-83.25%
	<b>TOTAL</b>		<u>\$ 58,947,999</u>	<u>\$ 59,698,234</u>	<u>\$ 750,235</u>
<b>AUXILIARY</b>	Net Working Capital (Carryover)	\$ 3,272,116	\$ 2,230,116	\$ (1,042,000)	-31.84%
	State Revenue	106,515	9,000	(97,515)	-91.55%
	Local Revenue	6,269,244	6,221,447	(47,797)	-0.76%
	Sales/Service Revenue	958,208	973,608	15,400	1.61%
	Other Revenue	40,400	40,400	0	0.00%
	Transfers In	0	474,478	474,478	100.00%
<b>TOTAL</b>		<u>\$ 10,646,483</u>	<u>\$ 9,949,049</u>	<u>\$ (697,434)</u>	<u>-6.55%</u>
<b>SPECIAL PROJECTS</b>	Net Working Capital (Carryover)	\$ 733,769	\$ 1,130,856	\$ 397,087	54.12%
	Federal Revenue	1,928,293	2,045,960	117,667	6.10%
	State Revenue	2,776,749	2,752,878	(23,871)	-0.86%
	Local Revenue	3,998,798	4,238,798	240,000	6.00%
	Transfers In	93,000	0	(93,000)	-100.00%
<b>TOTAL</b>		<u>\$ 9,530,609</u>	<u>\$ 10,168,492</u>	<u>\$ 637,883</u>	<u>6.69%</u>
<b>CAPITAL PROJECTS</b>	Net Working Capital (Carryover)	\$ 14,160,765	\$ 7,747,944	\$ (6,412,821)	-45.29%
	State Revenue	7,500,000	10,500,000	3,000,000	40.00%
	Local Revenue	221,400	6,987,530	6,766,130	3056.07%
	Transfers In	1,975,282	1,553,750	(421,532)	-21.34%
<b>TOTAL</b>		<u>\$ 23,857,447</u>	<u>\$ 26,789,224</u>	<u>\$ 2,931,777</u>	<u>12.29%</u>
<b>DEBT SERVICE</b>	Local Revenue	\$ 5,506,968	\$ 5,737,607	\$ 230,639	4.19%
	Transfers In	464,169	715,769	251,600	54.20%
<b>TOTAL</b>		<u>\$ 5,971,137</u>	<u>\$ 6,453,376</u>	<u>\$ 482,239</u>	<u>8.08%</u>

## Comparison of 2018-19 Adopted Budget to 2019-20 Adopted Budget Resources

		RESOURCES			
FUND	RESOURCES CATEGORY	ADOPTED & CHANGES 2018-2019	ADOPTED 2019-2020	DOLLAR CHANGE	PERCENT CHANGE
<b>ENTERPRISE</b>	Net Working Capital (Carryover)	\$ 56,832	\$ 114,399	\$ 57,567	101.29%
	Sales/Service Revenue	5,316,347	4,759,410	(556,937)	-10.48%
	Other Revenue	23,000	23,000	0	0.00%
	<b>TOTAL</b>	<b>\$ 5,396,179</b>	<b>\$ 4,896,809</b>	<b>\$ (499,370)</b>	<b>-9.25%</b>
	<b>FINANCIAL AID</b>	Net Working Capital (Carryover)	\$ (291,300)	\$ 82,700	\$ 374,000
	Federal Revenue	11,541,312	11,541,312	0	0.00%
	State Revenue	4,506,000	8,506,000	4,000,000	88.77%
	Local Revenue	1,322,300	1,638,800	316,500	23.94%
	Transfers In	500,996	67,921	(433,075)	-86.44%
	<b>TOTAL</b>	<b>\$ 17,579,308</b>	<b>\$ 21,836,733</b>	<b>\$ 4,257,425</b>	<b>24.22%</b>
<b>AGENCIES/ CLUBS</b>	Net Working Capital (Carryover)	\$ 191,277	\$ 188,701	\$ (2,576)	-1.35%
	Local Revenue	143,984	141,259	(2,725)	-1.89%
	Sales/Service Revenue	3,521	3,521	0	0.00%
	Transfers In	101,441	0	(101,441)	-100.00%
	<b>TOTAL</b>	<b>\$ 440,223</b>	<b>\$ 333,481</b>	<b>\$ (106,742)</b>	<b>-24.25%</b>
<b>TOTAL RESOURCES-ALL FUNDS</b>		<b>\$ 132,369,385</b>	<b>\$ 140,125,398</b>	<b>\$ 7,756,013</b>	<b>5.86%</b>



## Comparison of 2018-19 Adopted Budget to 2019-20 Adopted Budget Requirements

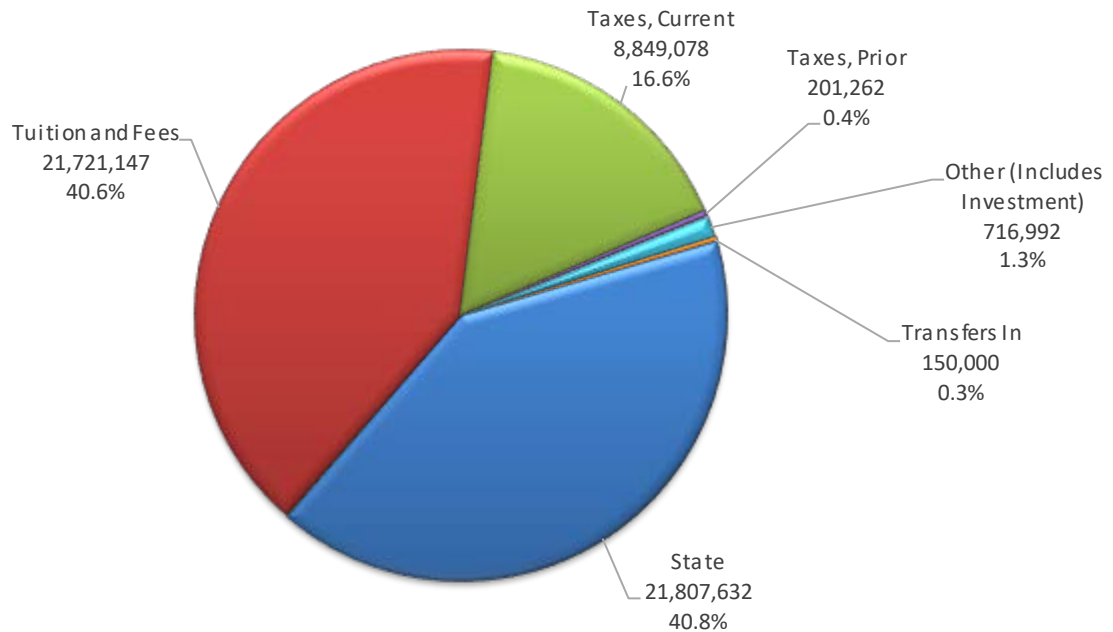
REQUIREMENTS							
FUND	PROGRAM CATEGORY	ADOPTED & CHANGES 2018-2019	FTE	ADOPTED 2019-2020	FTE	DOLLAR CHANGE	PERCENT CHANGE
<b>GENERAL</b>	Instruction	\$ 23,245,361	252.977	\$ 23,739,438	245.297	\$ 494,077	2.13%
	Instructional Support	9,765,084	122.194	10,388,987	117.119	623,903	6.39%
	Student Services	5,833,303	65.248	6,041,906	65.627	208,603	3.58%
	College Support Services	10,513,357	81.345	10,596,482	85.018	83,125	0.79%
	Plant Operations	2,727,412	11.264	2,761,283	12.264	33,871	1.24%
	Financial Aid/Agency	2,780,364	n/a	1,836,468	n/a	(943,896)	-33.95%
	Reserves	4,083,118	n/a	4,333,670	n/a	250,552	6.14%
	<b>TOTAL</b>		<u>\$ 58,947,999</u>	<u>533.028</u>	<u>\$ 59,698,234</u>	<u>525.325</u>	<u>\$ 750,235</u>
<b>AUXILIARY</b>	Instruction	\$ 4,526,272	41.456	\$ 4,326,179	32.790	\$ (200,093)	-4.42%
	Instructional Support	2,475,869	25.275	2,354,982	21.722	(120,887)	-4.88%
	Student Services	1,059,269	4.477	1,063,217	3.926	3,948	0.37%
	Community Services	186,000	n/a	195,000	n/a	9,000	4.84%
	College Support Services	1,011,037	1.500	1,003,609	1.500	(7,428)	-0.73%
	Plant Operations	5,000	n/a	24,000	n/a	19,000	380.00%
	Plant Additions	90,000	n/a	57,500	n/a	(32,500)	-36.11%
	Financial Aid/Agency	932,445	n/a	607,149	n/a	(325,296)	-34.89%
	Reserves	360,591	n/a	317,413	n/a	(43,178)	-11.97%
<b>TOTAL</b>		<u>\$ 10,646,483</u>	<u>72.708</u>	<u>\$ 9,949,049</u>	<u>59.938</u>	<u>\$ (697,434)</u>	<u>-6.55%</u>
<b>SPECIAL PROJECTS</b>	Instruction	\$ 2,183,086	31.332	\$ 2,542,160	29.292	\$ 359,074	16.45%
	Instructional Support	5,543,822	11.378	5,596,791	11.088	52,969	0.96%
	Student Services	492,276	2.893	399,994	2.839	(92,282)	-18.75%
	College Support Services	1,075,000	1.250	1,215,652	2.654	140,652	13.08%
	Financial Aid/Agency	102,530	n/a	280,000	n/a	177,470	173.09%
	Reserves	133,895	n/a	133,895	n/a	0	0.00%
	<b>TOTAL</b>		<u>\$ 9,530,609</u>	<u>46.853</u>	<u>\$ 10,168,492</u>	<u>45.873</u>	<u>\$ 637,883</u>

## Comparison of 2018-19 Adopted Budget to 2019-20 Adopted Budget Requirements

REQUIREMENTS							
FUND	PROGRAM CATEGORY	ADOPTED & CHANGES 2018-2019	FTE	ADOPTED 2019-2020	FTE	DOLLAR CHANGE	PERCENT CHANGE
<b>CAPITAL PROJECTS</b>	Instruction	\$ 5,450	n/a	\$ 5,450	n/a	0	0.00%
	Instructional Support	305,200	n/a	374,200	n/a	69,000	22.61%
	College Support Services	1,524,000	n/a	1,511,000	n/a	(13,000)	-0.85%
	Plant Operations	862,450	n/a	461,204	n/a	(401,246)	-46.52%
	Plant Additions	21,082,510	1.000	24,247,370	n/a	3,164,860	15.01%
	Financial Aid/Agency	75,337	n/a	190,000	n/a	114,663	152.20%
	Reserves	2,500	n/a	0	n/a	(2,500)	-100.00%
	<b>TOTAL</b>		<u>\$ 23,857,447</u>	<u>1.000</u>	<u>\$ 26,789,224</u>	<u>n/a</u>	<u>2,931,777</u>
<b>DEBT SERVICE</b>	College Support Services	\$ 5,971,137	n/a	\$ 6,453,376	n/a	\$ 482,239	8.08%
	<b>TOTAL</b>	<u>\$ 5,971,137</u>	<u>n/a</u>	<u>\$ 6,453,376</u>	<u>n/a</u>	<u>\$ 482,239</u>	<u>8.08%</u>
<b>ENTERPRISE</b>	Student Services	\$ 5,324,769	20.595	\$ 4,826,018	20.818	\$ (498,751)	-9.37%
	Financial Aid/Agency	63,301	n/a	63,301	n/a	0	0.00%
	Reserves	8,109	n/a	7,490	n/a	(619)	-7.63%
	<b>TOTAL</b>	<u>\$ 5,396,179</u>	<u>20.595</u>	<u>\$ 4,896,809</u>	<u>20.818</u>	<u>\$ (499,370)</u>	<u>-9.25%</u>
<b>FINANCIAL AID</b>	College Support Services	\$ 6,000	n/a	\$ 16,000	n/a	\$ 10,000	166.67%
	Financial Aid/Agency	17,573,308	12.948	21,820,733	12.948	4,247,425	24.17%
	<b>TOTAL</b>	<u>\$ 17,579,308</u>	<u>12.948</u>	<u>\$ 21,836,733</u>	<u>12.948</u>	<u>\$ 4,257,425</u>	<u>24.22%</u>
<b>AGENCIES/ CLUBS</b>	Student Services	\$ 198,556	0.096	\$ 195,004	0.090	\$ (3,552)	-1.79%
	Community Services	4,000	n/a	4,000	n/a	0	0.00%
	Financial Aid/Agency	101,441	n/a	0	n/a	(101,441)	-100.00%
	Reserves	136,226	n/a	134,477	n/a	(1,749)	-1.28%
	<b>TOTAL</b>	<u>\$ 440,223</u>	<u>0.096</u>	<u>\$ 333,481</u>	<u>0.090</u>	<u>\$ (106,742)</u>	<u>-24.25%</u>
<b>TOTAL REQUIREMENTS-ALL FUNDS</b>		<u>\$ 132,369,385</u>	<u>687.228</u>	<u>\$ 140,125,398</u>	<u>664.992</u>	<u>\$ 7,756,013</u>	<u>\$ 5.86%</u>

## General Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
State	\$ 19,291,026	\$ 20,580,086	\$ 21,258,598	\$ 21,807,632
Tuition and Fees	18,396,074	19,029,068	20,348,042	21,721,147
Taxes, Current	7,605,354	7,945,558	8,380,340	8,849,078
Taxes, Prior	173,700	156,685	190,601	201,262
Other (Includes Investment)	884,299	993,982	671,219	716,992
Transfers In	<u>232,505</u>	<u>417,845</u>	<u>895,530</u>	<u>150,000</u>
Sub-Total Revenue	46,582,958	49,123,224	51,744,330	53,446,111
Net Working Capital (Carryover)	<u>7,994,608</u>	<u>8,074,631</u>	<u>7,203,669</u>	<u>6,252,123</u>
<b>TOTAL RESOURCES</b>	<b><u>54,577,566</u></b>	<b><u>\$ 57,197,855</u></b>	<b><u>\$ 58,947,999</u></b>	<b><u>\$ 59,698,234</u></b>



## General Fund Summary of Resources

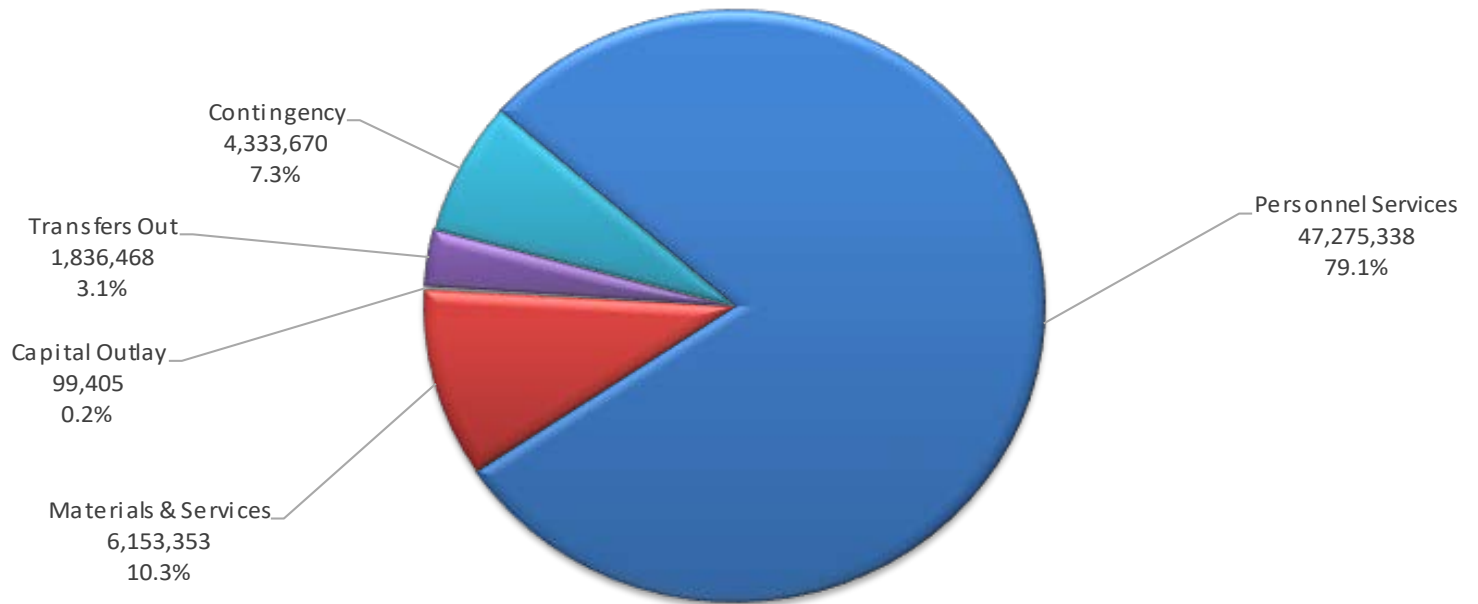
ACCOUNT NUMBER AND NAME	ACUTAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
01110 Taxes, Current	7,605,354	7,945,558	8,380,340	8,849,078	8,849,078	8,849,078
01120 Taxes, Prior	173,700	156,685	190,601	201,262	201,262	201,262
012XX Tuition and Fees	18,396,074	19,029,068	20,348,042	21,721,147	21,721,147	21,721,147
014XX Interest from All Sources	290,305	464,528	341,019	423,292	423,292	423,292
0165X Admissions Application Fees	104,505	111,647	90,000	90,000	90,000	90,000
016XX Testing Fees	7,295	5,605	7,000	7,000	7,000	7,000
01730 Facility Rental Fees	9,775	8,158	8,000	10,000	10,000	10,000
01785 Indirect Cost/Admin. Allow. Rev.	347,189	240,950	120,000	121,000	121,000	121,000
04210 State Reimbursement	19,291,026	20,580,086	21,258,598	21,807,632	21,807,632	21,807,632
0XXXX Miscellaneous--Other Revenue	125,230	163,094	105,200	65,700	65,700	65,700
80200 Transfer In--From Auxiliary Fund	199,492	417,845	548,000	150,000	150,000	150,000
80300 Transfer In--From Special Proj Fund	0	0	47,530	0	0	0
80400 Transfer In--From Enterprise	33,013	0	0	0	0	0
81200 Residual Equity Transfer In	0	0	300,000	0	0	0
09999 Net Working Capital	0	0	7,203,669	6,252,123	6,252,123	6,252,123
<b>TOTAL RESOURCES</b>	<b>46,582,958</b>	<b>49,123,224</b>	<b>58,947,999</b>	<b>59,698,234</b>	<b>59,698,234</b>	<b>59,698,234</b>

### Notes to 2019-2020 Budget Year

- Net Working Capital – Actual is based on prior year ending balance. Budget year columns are Board directed.
- State – Based on latest estimates provided by the Department of Community Colleges and Workforce Development.
- Tuition & Fees – 2019-20 General Fund Tuition is set at \$116.74 per credit and an additional differential tuition of 21% for selected classes with a minor increase in FTE.
- Taxes, Current – Net levy tax collections at 95% plus offsets: assumes 5.0% growth over projected FY18-19.
- Taxes, Prior – Taxes collected for prior year assessments.
- Transfers In – Includes overhead for Enterprise Funds and East Linn Center Fund and funds from an adjustment to Auxiliary accounts receivable.

## General Fund Source of Requirements

	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>CURRENT BUDGET 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>
Personnel Services	\$ 39,924,698	\$ 42,591,120	\$ 46,053,905	\$ 47,275,338
Materials & Services	5,120,018	5,452,560	5,943,833	6,153,353
Capital Outlay	59,074	45,379	96,779	99,405
Transfers Out	<u>1,399,145</u>	<u>1,565,028</u>	<u>2,770,364</u>	<u>1,836,468</u>
Sub-Total Expenditures	46,502,935	49,654,087	54,864,881	55,364,564
Contingency	0	0	4,083,118	4,333,670
Unappropriated Ending Fund Balance	<u>8,074,631</u>	<u>7,543,768</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 54,577,566</u></b>	<b><u>\$ 57,197,855</u></b>	<b><u>\$ 58,947,999</u></b>	<b><u>\$ 59,698,234</u></b>



## General Fund Summary by Use

ACCOUNT	INSTRUCTION	INST. SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
PERSONNEL EXPENSES	15,369,964	6,340,004	3,630,962	0	5,001,035	663,836	0	0	0	31,005,801
BENEFIT EXPENSES	7,580,471	3,252,530	1,993,991	0	3,055,269	387,276	0	0	0	16,269,537
MATERIALS & SERVICES	769,503	731,548	416,953	0	2,525,178	1,710,171	0	0	0	6,153,353
FINANCIAL AID	0	0	0	0	0	0	0	23,500	0	23,500
CAPITAL OUTLAY	19,500	64,905	0	0	15,000	0	0	0	0	99,405
CONTINGENCY EXPENSE	0	0	0	0	0	0	0	0	4,333,670	4,333,670
TRANSFERS OUT	0	0	0	0	0	0	0	1,812,968	0	1,812,968
	<u>23,739,438</u>	<u>#####</u>	<u>6,041,906</u>	<u>0</u>	<u>10,596,482</u>	<u>2,761,283</u>	<u>0</u>	<u>1,836,468</u>	<u>4,333,670</u>	<u>59,698,234</u>

### Notes to 2019-2020 Budget Year

- Personnel Expenses – Includes salary and benefit expense.
- Materials and Services – Includes materials, supplies, printing, utilities, contract services and other services.
- Capital Outlay – Building construction and equipment with a unit cost of \$5,000 or more and a useful life of one year or more.
- Transfers Out – Transfer to other funds.
  - Roof Reserves - \$200,000
  - Greenhouse Roof Reserves - \$500
  - Major Maintenance Reserve - \$330,000
  - Technology Reserve - \$500,000
  - Instructional Equipment Reserve - \$100,000
  - General Equipment Reserve - \$30,000
  - Debt Service - \$652,468
- Contingency – Amount set aside for the upcoming year, including budgeted ending fund balance.



# General Fund

## Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>10000 INSTRUCTION</b>									
Personnel Services	19,931,204	20,827,343	22,430,810	252.977	22,950,435	245.297	22,950,435	22,950,435	245.297
Materials & Services	485,920	538,178	814,551	n/a	769,503	n/a	769,503	769,503	n/a
Capital Outlay	900	0	0	n/a	19,500	n/a	19,500	19,500	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	20,418,024	21,365,521	23,245,361	252.977	23,739,438	245.297	23,739,438	23,739,438	245.297
<b>20000 INSTRUCTIONAL SUPPORT</b>									
Personnel Services	7,063,255	7,981,760	8,959,440	122.194	9,607,628	117.659	9,607,628	9,592,534	117.119
Materials & Services	581,076	602,189	738,023	n/a	731,548	n/a	731,548	731,548	n/a
Capital Outlay	43,135	45,379	67,621	n/a	56,621	n/a	56,621	64,905	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	7,687,466	8,629,328	9,765,084	122.194	10,395,797	117.659	10,395,797	10,388,987	117.119
<b>30000 STUDENT SERVICES</b>									
Personnel Services	4,595,430	5,050,657	5,467,559	65.248	5,609,859	65.087	5,609,859	5,624,953	65.627
Materials & Services	429,783	428,166	365,744	n/a	416,953	n/a	416,953	416,953	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	5,025,213	5,478,823	5,833,303	65.248	6,026,812	65.087	6,026,812	6,041,906	65.627
<b>50000 COLLEGE SUPPORT SERVICES</b>									
Personnel Services	7,399,480	7,686,113	8,140,584	81.345	8,056,304	85.018	8,056,304	8,056,304	85.018
Materials & Services	2,019,004	2,126,913	2,343,615	n/a	2,525,178	n/a	2,525,178	2,525,178	n/a
Capital Outlay	10,863	0	29,158	n/a	15,000	n/a	15,000	15,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	9,429,347	9,813,026	10,513,357	81.345	10,596,482	85.018	10,596,482	10,596,482	85.018
<b>60000 PLANT OPERATIONS/MAINTENANCE</b>									
Personnel Services	935,329	1,045,247	1,055,512	11.264	1,051,112	12.264	1,051,112	1,051,112	12.264
Materials & Services	1,604,235	1,757,114	1,671,900	n/a	1,710,171	n/a	1,710,171	1,710,171	n/a
Capital Outlay	4,176	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	2,543,740	2,802,361	2,727,412	11.264	2,761,283	12.264	2,761,283	2,761,283	12.264
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	1,399,145	1,565,028	2,770,364	n/a	1,836,468	n/a	1,836,468	1,836,468	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	1,399,145	1,565,028	2,770,364	n/a	1,836,468	n/a	1,836,468	1,836,468	n/a

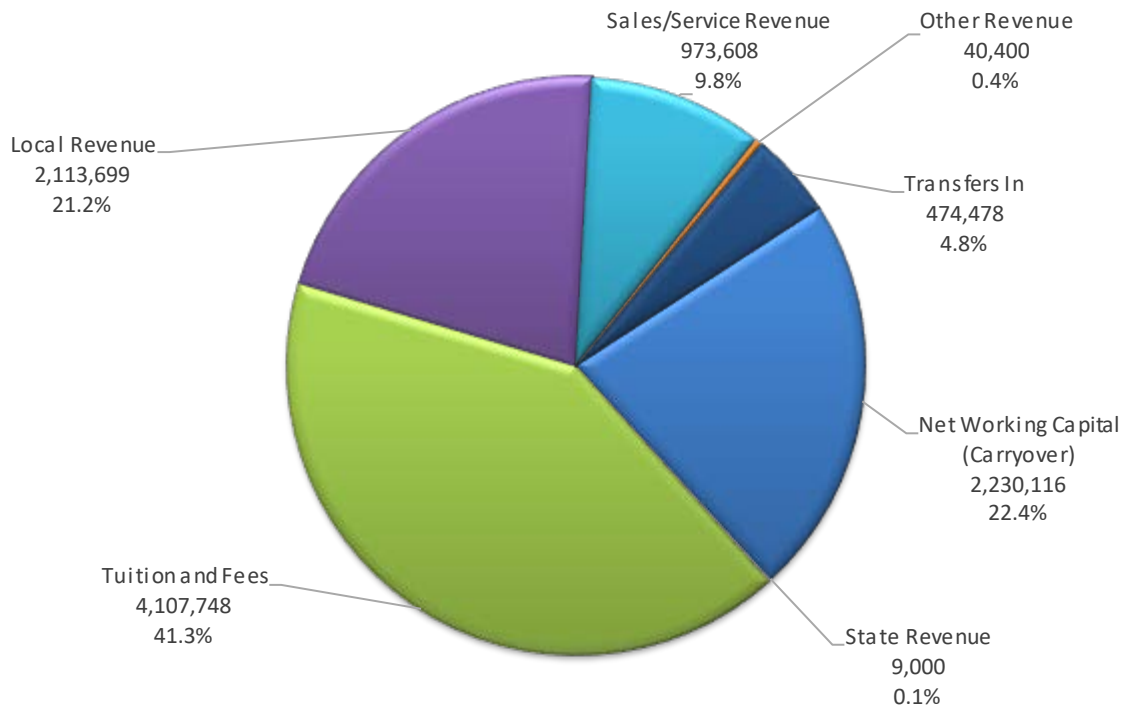
# General Fund

## Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>80000 FINANCIAL AID</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	10,000	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	4,083,118	n/a	4,341,954	n/a	4,341,954	4,333,670	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>4,083,118</b>	<b>n/a</b>	<b>4,341,954</b>	<b>n/a</b>	<b>4,341,954</b>	<b>4,333,670</b>	<b>n/a</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	39,924,698	42,591,120	46,053,905	533.028	47,275,338	525.325	47,275,338	47,275,338	525.325
Materials & Services	5,120,018	5,452,560	5,943,833	n/a	6,153,353	n/a	6,153,353	6,153,353	n/a
Capital Outlay	59,074	45,379	96,779	n/a	91,121	n/a	91,121	99,405	n/a
Transfers Out	1,399,145	1,565,028	2,770,364	n/a	1,836,468	n/a	1,836,468	1,836,468	n/a
Contingency/Unapp.End.Fund.Bal	0	0	4,083,118	n/a	4,341,954	n/a	4,341,954	4,333,670	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>46,502,935</b>	<b>49,654,087</b>	<b>58,947,999</b>	<b>533.028</b>	<b>59,698,234</b>	<b>525.325</b>	<b>59,698,234</b>	<b>59,698,234</b>	<b>525.325</b>

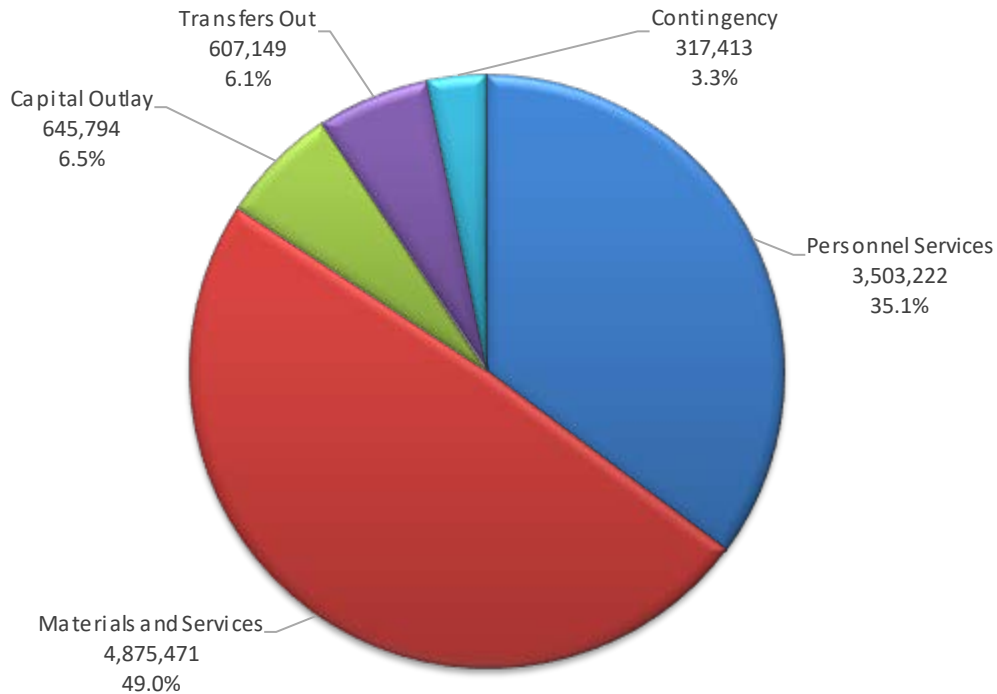
## Auxiliary Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Net Working Capital (Carryover)	\$ 4,936,727	\$ 5,254,435	\$ 3,272,116	\$ 2,230,116
State Revenue	22,353	15,711	106,515	9,000
Tuition and Fees	3,217,297	3,347,600	4,095,125	4,107,748
Local Revenue	1,972,729	2,240,778	2,174,119	2,113,699
Sales/Service Revenue	594,116	609,486	958,208	973,608
Other Revenue	75,839	18,012	40,400	40,400
Transfers In	<u>0</u>	<u>17,392</u>	<u>0</u>	<u>474,478</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 10,819,061</u></b>	<b><u>\$ 11,503,414</u></b>	<b><u>\$ 10,646,483</u></b>	<b><u>\$ 9,949,049</u></b>



## Auxiliary Fund Summary of Requirements

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Personnel Services	\$ 2,594,082	\$ 3,366,818	\$ 3,842,407	\$ 3,503,222
Materials and Services	2,651,832	2,934,016	4,802,746	4,875,471
Capital Outlay	38,039	44,242	708,294	645,794
Transfers Out	280,673	918,865	932,445	607,149
Contingency	<u>0</u>	<u>0</u>	<u>360,591</u>	<u>317,413</u>
<i>Sub-Total</i>	5,564,626	7,263,941	10,646,483	9,949,049
Unappropriated Ending Fund Balance	<u>5,254,435</u>	<u>4,239,473</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 10,819,061</u></b>	<b><u>\$ 11,503,414</u></b>	<b><u>\$ 10,646,483</u></b>	<b><u>\$ 9,949,049</u></b>



## Auxiliary Fund Summary by Use

ACCOUNT	INSTRUCTION	INST. SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
PERSONNEL EXPENSES	1,350,793	900,747	188,383	0	256,731	0	0	0	0	2,696,654
BENEFIT EXPENSES	449,613	299,390	22,330	0	35,235	0	0	0	0	806,568
MATERIALS & SERVICES	1,842,303	1,010,161	484,391	195,000	445,879	24,000	0	0	0	4,001,734
MATERIALS FOR RESALE	528,199	10,800	1,500	0	34,225	0	0	0	0	574,724
FINANCIAL AID	400	0	298,613	0	0	0	0	0	0	299,013
CAPITAL OUTLAY	154,871	133,884	68,000	0	231,539	0	57,500	0	0	645,794
CONTINGENCY EXPENSE	0	0	0	0	0	0	0	0	317,413	317,413
TRANSFERS OUT	0	0	0	0	0	0	0	607,149	0	607,149
	<u>4,326,179</u>	<u>2,354,982</u>	<u>1,063,217</u>	<u>195,000</u>	<u>1,003,609</u>	<u>24,000</u>	<u>57,500</u>	<u>607,149</u>	<u>317,413</u>	<u>9,949,049</u>

## Auxiliary Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRNET		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>10000 INSTRUCTION</b>									
Personnel Services	1,995,863	2,515,592	2,056,126	41.456	1,800,406	32.790	1,800,406	1,800,406	32.790
Materials & Services	1,457,489	1,385,772	2,315,275	n/a	2,370,902	n/a	2,370,902	2,370,902	n/a
Capital Outlay	24,466	10,776	154,871	n/a	154,871	n/a	154,871	154,871	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>3,477,818</b>	<b>3,912,140</b>	<b>4,526,272</b>	<b>41.456</b>	<b>4,326,179</b>	<b>32.790</b>	<b>4,326,179</b>	<b>4,326,179</b>	<b>32.790</b>
<b>20000 INSTRUCTIONAL SUPPORT</b>									
Personnel Services	474,435	685,111	1,246,795	25.275	1,200,137	21.722	1,200,137	1,200,137	21.722
Materials & Services	297,469	557,467	1,065,190	n/a	1,020,961	n/a	1,020,961	1,020,961	n/a
Capital Outlay	398	0	163,884	n/a	133,884	n/a	133,884	133,884	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>772,302</b>	<b>1,242,578</b>	<b>2,475,869</b>	<b>25.275</b>	<b>2,354,982</b>	<b>21.722</b>	<b>2,354,982</b>	<b>2,354,982</b>	<b>21.722</b>
<b>30000 STUDENT SERVICES</b>									
Personnel Services	90,289	87,459	216,881	4.477	210,713	3.926	210,713	210,713	3.926
Materials & Services	509,060	585,573	774,388	n/a	784,504	n/a	784,504	784,504	n/a
Capital Outlay	0	0	68,000	n/a	68,000	n/a	68,000	68,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>599,349</b>	<b>673,032</b>	<b>1,059,269</b>	<b>4.477</b>	<b>1,063,217</b>	<b>3.926</b>	<b>1,063,217</b>	<b>1,063,217</b>	<b>3.926</b>
<b>40000 COMMUNITY SERVICES</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	180,600	190,700	186,000	n/a	195,000	n/a	195,000	195,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>180,600</b>	<b>190,700</b>	<b>186,000</b>	<b>n/a</b>	<b>195,000</b>	<b>n/a</b>	<b>195,000</b>	<b>195,000</b>	<b>n/a</b>
<b>50000 COLLEGE SUPPORT SERVICES</b>									
Personnel Services	33,495	78,656	322,605	1.500	291,966	1.000	291,966	291,966	1.000
Materials & Services	124,384	126,170	456,893	n/a	480,104	n/a	480,104	480,104	n/a
Capital Outlay	0	0	231,539	n/a	231,539	n/a	231,539	231,539	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>157,879</b>	<b>204,826</b>	<b>1,011,037</b>	<b>1.500</b>	<b>1,003,609</b>	<b>1.000</b>	<b>1,003,609</b>	<b>1,003,609</b>	<b>1.000</b>
<b>60000 PLANT OPERATIONS/MAINTENANCE</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	82,830	88,334	5,000	n/a	24,000	n/a	24,000	24,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>82,830</b>	<b>88,334</b>	<b>5,000</b>	<b>n/a</b>	<b>24,000</b>	<b>n/a</b>	<b>24,000</b>	<b>24,000</b>	<b>n/a</b>



## Auxiliary Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRNET	FTE	PROPOSED	FTE	APPROVED	ADOPTED	FTE
	2016-2017	2017-2018	BUDGET		BUDGET		BUDGET	BUDGET	
<b>70000 PLANT ADDITIONS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	13,175	33,466	90,000	n/a	57,500	n/a	57,500	57,500	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>13,175</b>	<b>33,466</b>	<b>90,000</b>	<b>n/a</b>	<b>57,500</b>	<b>n/a</b>	<b>57,500</b>	<b>57,500</b>	<b>n/a</b>
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	280,673	918,865	932,445	n/a	607,149	n/a	607,149	607,149	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>280,673</b>	<b>918,865</b>	<b>932,445</b>	<b>n/a</b>	<b>607,149</b>	<b>n/a</b>	<b>607,149</b>	<b>607,149</b>	<b>n/a</b>
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	360,591	n/a	317,413	n/a	317,413	317,413	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>360,591</b>	<b>n/a</b>	<b>317,413</b>	<b>n/a</b>	<b>317,413</b>	<b>317,413</b>	<b>n/a</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	2,594,082	3,366,818	3,842,407	72.708	3,503,222	59.438	3,503,222	3,503,222	59.438
Materials & Services	2,651,832	2,934,016	4,802,746	n/a	4,875,471	n/a	4,875,471	4,875,471	n/a
Capital Outlay	38,039	44,242	708,294	n/a	645,794	n/a	645,794	645,794	n/a
Transfers Out	280,673	918,865	932,445	n/a	607,149	n/a	607,149	607,149	n/a
Contingency/Unapp.End.Fund.Bal	0	0	360,591	n/a	317,413	n/a	317,413	317,413	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>5,564,626</b>	<b>7,263,941</b>	<b>10,646,483</b>	<b>72.708</b>	<b>9,949,049</b>	<b>59.438</b>	<b>9,949,049</b>	<b>9,949,049</b>	<b>59.438</b>

## Auxiliary Fund Summary of Funds

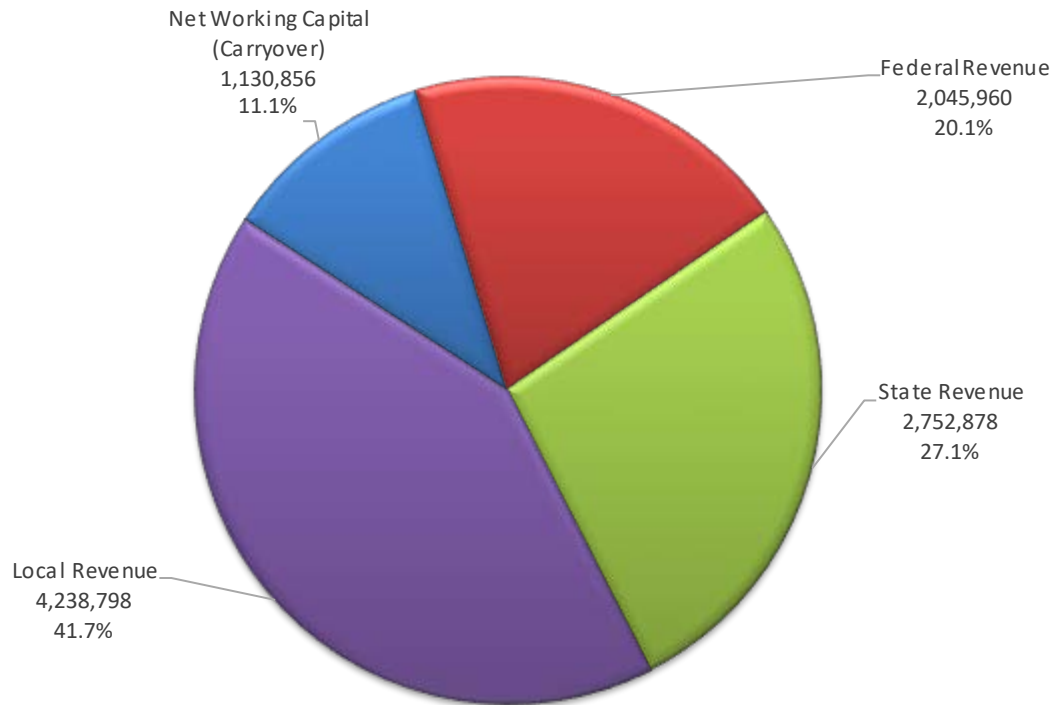
	RESOURCES					
	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
Division Projects	1,415,260	1,445,824	3,650,837	2,861,493	2,861,493	2,861,493
Division Instructional Fees	326,487	367,871	612,161	684,345	684,345	684,345
Conferences/Contracted Training	2,495,595	2,791,488	3,499,512	3,518,428	3,518,428	3,518,428
Student Activities	282,676	274,593	436,582	439,361	439,361	439,361
Athletics	230,181	221,809	255,657	255,769	255,769	255,769
Excess Property	8,521	5,999	13,848	33,848	33,848	33,848
Technology Fee	556,636	533,494	795,824	804,671	804,671	804,671
Transportation/Safety Fee	169,838	163,969	345,000	310,000	310,000	310,000
East Linn Center	297,140	295,432	295,000	295,000	295,000	295,000
Research Enterprise	100,000	148,500	178,453	146,134	146,134	146,134
Auxiliary Revenue Program	0	0	563,609	600,000	600,000	600,000
<b>TOTAL RESOURCES</b>	<b>5,882,334</b>	<b>6,248,979</b>	<b>10,646,483</b>	<b>9,949,049</b>	<b>9,949,049</b>	<b>9,949,049</b>

	REQUIREMENTS					
	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
Division Projects	1,398,356	2,173,382	3,650,837	2,861,493	2,861,493	2,861,493
Division Instructional Fees	321,515	417,582	612,161	684,345	684,345	684,345
Conferences/Contracted Training	2,375,928	2,720,521	3,499,512	3,518,428	3,518,428	3,518,428
Student Activities	251,761	321,028	436,582	439,361	439,361	439,361
Athletics	249,264	261,694	255,657	255,769	255,769	255,769
Excess Property	0	0	13,848	33,848	33,848	33,848
Technology Fee	385,561	701,930	795,824	804,671	804,671	804,671
Transportation/Safety Fee	237,678	293,216	345,000	310,000	310,000	310,000
East Linn Center	260,495	255,945	295,000	295,000	295,000	295,000
Research Enterprise	84,068	118,643	178,453	146,134	146,134	146,134
Auxiliary Revenue Program	0	0	563,609	600,000	600,000	600,000
<b>TOTAL REQUIREMENTS</b>	<b>5,564,626</b>	<b>7,263,941</b>	<b>10,646,483</b>	<b>9,949,049</b>	<b>9,949,049</b>	<b>9,949,049</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

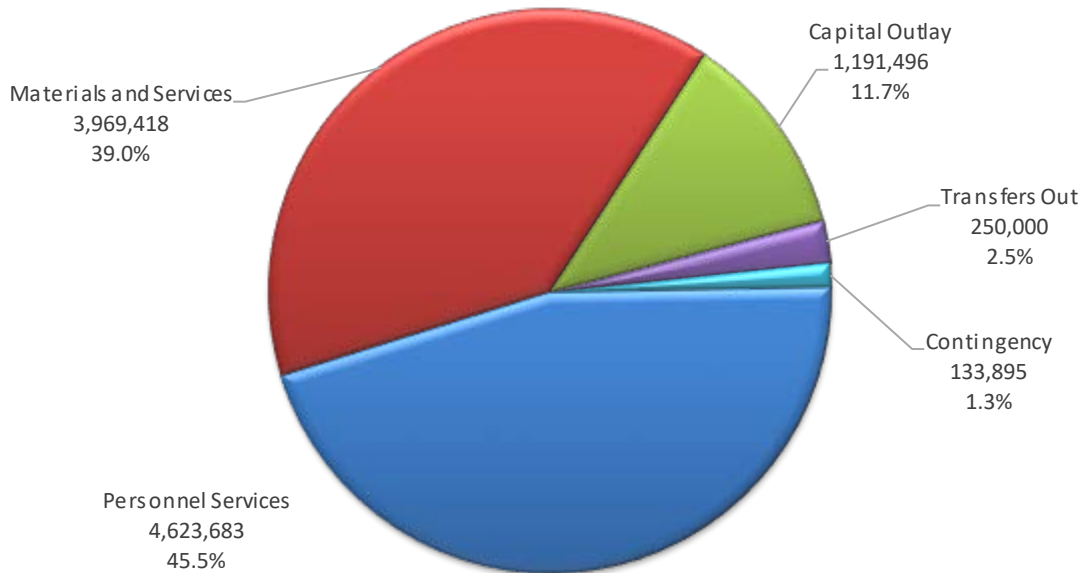
## Special Projects Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Net Working Capital (Carryover)	\$ 521,999	\$ 766,394	\$ 733,769	\$ 1,130,856
Federal Revenue	2,395,984	1,692,059	1,928,293	2,045,960
State Revenue	2,815,414	1,147,964	2,776,749	2,752,878
Local Revenue	3,296,539	1,622,977	3,998,798	4,238,798
Other Revenue	106,990	168,213	0	0
Transfers In	<u>74,061</u>	<u>146,403</u>	<u>93,000</u>	<u>0</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 9,210,987</u></b>	<b><u>\$ 5,544,010</u></b>	<b><u>\$ 9,530,609</u></b>	<b><u>\$ 10,168,492</u></b>



## Special Projects Fund Summary of Requirements

	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>CURRENT BUDGET 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>
Personnel Services	\$ 3,663,062	\$ 2,918,517	\$ 4,380,196	\$ 4,623,683
Materials and Services	3,359,509	1,786,737	3,785,972	3,969,418
Capital Outlay	1,422,022	79,733	1,158,016	1,191,496
Transfers Out	0	95,755	72,530	250,000
Contingency	<u>0</u>	<u>0</u>	<u>133,895</u>	<u>133,895</u>
Sub-Total	8,444,593	4,880,742	9,530,609	10,168,492
Unappropriated Ending Fund Balance	<u>766,394</u>	<u>663,268</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 9,210,987</u></b>	<b><u>\$ 5,544,010</u></b>	<b><u>\$ 9,530,609</u></b>	<b><u>\$ 10,168,492</u></b>



## Special Projects Fund Summary by Use

ACCOUNT	INSTRUCTION	INST. SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
PERSONNEL EXPENSES	1,259,826	1,713,286	121,611	0	502,965	0	0	0	0	3,597,688
BENEFIT EXPENSES	536,605	395,802	45,093	0	48,495	0	0	0	0	1,025,995
MATERIALS & SERVICES	689,233	2,330,012	233,290	0	564,192	0	0	0	0	3,816,727
FINANCIAL AID	0	122,691	0	0	0	0	0	30,000	0	152,691
CAPITAL OUTLAY	56,496	1,035,000	0	0	100,000	0	0	0	0	1,191,496
CONTINGENCY EXPENSE	0	0	0	0	0	0	0	0	133,895	133,895
TRANSFERS OUT	0	0	0	0	0	0	0	250,000	0	250,000
	<u>2,542,160</u>	<u>5,596,791</u>	<u>399,994</u>	<u>0</u>	<u>1,215,652</u>	<u>0</u>	<u>0</u>	<u>280,000</u>	<u>133,895</u>	<u>10,168,492</u>

## Special Projects Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET`	FTE	BUDGET	BUDGET	FTE
<b>10000 INSTRUCTION</b>									
Personnel Services	2,123,092	1,365,373	1,670,724	31.332	1,796,431	29.292	1,796,431	1,796,431	29.292
Materials & Services	2,161,651	806,349	489,346	n/a	689,233	n/a	689,233	689,233	n/a
Capital Outlay	1,319,654	21,975	23,016	n/a	56,496	n/a	56,496	56,496	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	5,604,397	2,193,697	2,183,086	31.332	2,542,160	29.292	2,542,160	2,542,160	29.292
<b>20000 INSTRUCTIONAL SUPPORT</b>									
Personnel Services	1,417,372	1,535,061	2,092,057	11.378	2,109,088	11.088	2,109,088	2,109,088	11.088
Materials & Services	973,401	715,030	2,416,765	n/a	2,452,703	n/a	2,452,703	2,452,703	n/a
Capital Outlay	102,368	57,758	1,035,000	n/a	1,035,000	n/a	1,035,000	1,035,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	2,493,141	2,307,849	5,543,822	11.378	5,596,791	11.088	5,596,791	5,596,791	11.088
<b>30000 STUDENT SERVICES</b>									
Personnel Services	122,598	8,648	142,415	2.893	166,704	2.839	166,704	166,704	2.839
Materials & Services	112,805	154,519	349,861	n/a	233,290	n/a	233,290	233,290	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	235,403	163,167	492,276	2.893	399,994	2.839	399,994	399,994	2.839
<b>50000 COLLEGE SUPPORT SERVICES</b>									
Personnel Services	0	9,435	475,000	1.250	551,460	2.654	551,460	551,460	2.654
Materials & Services	0	210	500,000	n/a	564,192	n/a	564,192	564,192	n/a
Capital Outlay	0	0	100,000	n/a	100,000	n/a	100,000	100,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	0	9,645	1,075,000	1.250	1,215,652	2.654	1,215,652	1,215,652	2.654
<b>70000 PLANT ADDITIONS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	0	0	0	n/a	0	n/a	0	0	n/a
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	95,755	72,530	n/a	250,000	n/a	250,000	250,000	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	0	95,755	72,530	n/a	250,000	n/a	250,000	250,000	n/a

## Special Projects Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET`	FTE	BUDGET	BUDGET	FTE
<b>80000 FINANCIAL AID</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	111,652	110,629	30,000	n/a	30,000	n/a	30,000	30,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Ba	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>111,652</b>	<b>110,629</b>	<b>30,000</b>	<b>n/a</b>	<b>30,000</b>	<b>n/a</b>	<b>30,000</b>	<b>30,000</b>	<b>n/a</b>
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Ba	0	0	133,895	n/a	133,895	n/a	133,895	133,895	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>133,895</b>	<b>n/a</b>	<b>133,895</b>	<b>n/a</b>	<b>133,895</b>	<b>133,895</b>	<b>n/a</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	3,663,062	2,918,517	4,380,196	46.853	4,623,683	45.873	4,623,683	4,623,683	45.873
Materials & Services	3,359,509	1,786,737	3,785,972	n/a	3,969,418	n/a	3,969,418	3,969,418	n/a
Capital Outlay	1,422,022	79,733	1,158,016	n/a	1,191,496	n/a	1,191,496	1,191,496	n/a
Transfers Out	0	95,755	72,530	n/a	250,000	n/a	250,000	250,000	n/a
Contingency/Unapp.End.Fund.Ba	0	0	133,895	n/a	133,895	n/a	133,895	133,895	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>8,444,593</b>	<b>4,880,742</b>	<b>9,530,609</b>	<b>46.853</b>	<b>10,168,492</b>	<b>45.873</b>	<b>10,168,492</b>	<b>10,168,492</b>	<b>45.873</b>



## Special Projects Fund Summary of Funds

### RESOURCES

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Federal Grants	2,413,210	1,774,794	1,955,131	2,018,531	2,018,531	2,018,531
State Grants	3,071,888	1,459,102	3,354,998	3,803,685	3,803,685	3,803,685
Local Grants	3,203,890	1,543,720	3,320,480	3,446,276	3,446,276	3,446,276
Unallocated Special Revenue	0	0	900,000	900,000	900,000	900,000
<b>TOTAL RESOURCES</b>	<b>8,688,988</b>	<b>4,777,616</b>	<b>9,530,609</b>	<b>10,168,492</b>	<b>10,168,492</b>	<b>10,168,492</b>

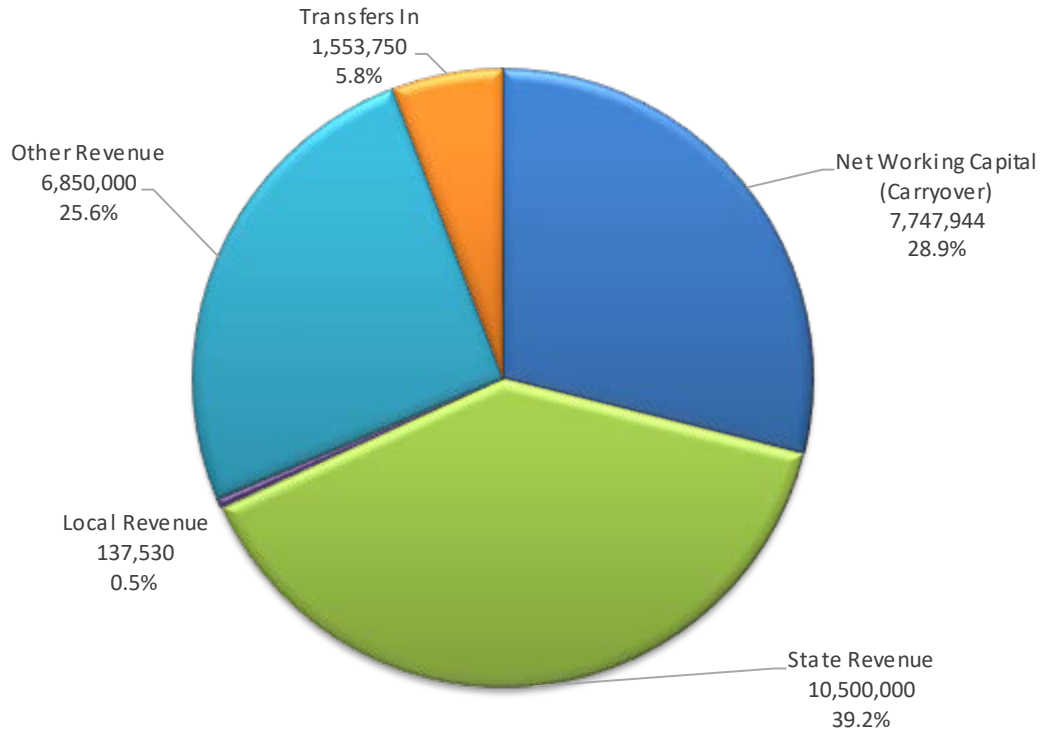
### REQUIREMENTS

	ACUTAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Federal Grants	2,386,524	1,798,520	1,955,131	2,018,531	2,018,531	2,018,531
State Grants	3,032,393	1,484,512	3,354,998	3,803,685	3,803,685	3,803,685
Local Grants	3,025,676	1,597,710	3,320,480	3,446,276	3,446,276	3,446,276
Unallocated Special Revenue	0	0	900,000	900,000	900,000	900,000
<b>TOTAL REQUIREMENTS</b>	<b>8,444,593</b>	<b>4,880,742</b>	<b>9,530,609</b>	<b>10,168,492</b>	<b>10,168,492</b>	<b>10,168,492</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

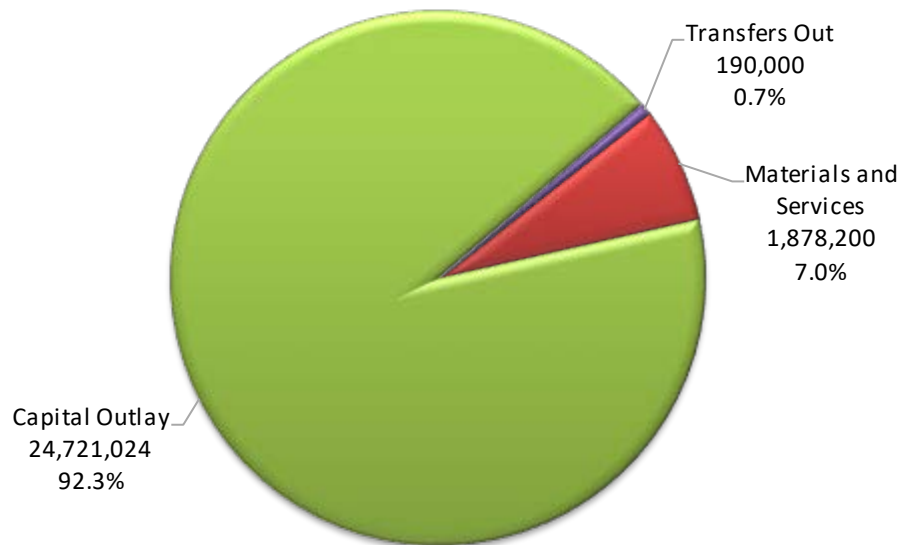
## Capital Projects Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Net Working Capital (Carryover)	\$ 29,633,164	\$ 16,231,168	\$ 14,160,765	\$ 7,747,944
Federal Revenue	950,758	0	0	0
State Revenue	8,604,823	2,313,656	7,500,000	10,500,000
Local Revenue	324,258	807,557	221,400	137,530
Other Revenue	0	0	0	6,850,000
Transfers In	<u>972,125</u>	<u>1,572,125</u>	<u>1,975,282</u>	<u>1,553,750</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 40,485,128</u></b>	<b><u>\$ 20,924,506</u></b>	<b><u>\$ 23,857,447</u></b>	<b><u>\$ 26,789,224</u></b>



## Capital Projects Fund Summary of Requirements

	ACTUAL <u>2016-2017</u>	ACTUAL <u>2017-2018</u>	CURRENT BUDGET <u>2018-2019</u>	ADOPTED BUDGET <u>2019-2020</u>
Personnel Services	\$ 276,162	\$ 194,456	\$ 120,610	\$ 0
Materials and Services	1,228,486	1,968,136	3,573,900	1,878,200
Capital Outlay	22,749,312	5,827,824	20,085,100	24,721,024
Transfers Out	0	0	75,337	190,000
Contingency	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
<i>Sub-Total</i>	24,253,960	7,990,416	23,857,447	26,789,224
Unappropriated Ending Fund Balance	<u>16,231,168</u>	<u>12,934,090</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 40,485,128</u></b>	<b><u>\$ 20,924,506</u></b>	<b><u>\$ 23,857,447</u></b>	<b><u>\$ 26,789,224</u></b>



## Capital Projects Fund Summary by Use

ACCOUNT	INST. INSTRUCTION	STUDENT SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	TRANSFERS	RESERVES	TOTAL
PERSONNEL EXPENSES	0	0	0	0	0	0	0	0	0	0
BENEFIT EXPENSES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SRVICS	0	181,200	0	0	1,100,000	300,000	297,000	0	0	1,878,200
CAPITAL OUTLAY	5,450	193,000	0	0	411,000	161,204	23,950,370	0	0	24,721,024
CONTINGENCY	0	0	0	0	0	0	0	190,000	0	190,000
TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
	5,450	374,200	0	0	1,511,000	461,204	24,247,370	190,000	0	26,789,224

## Capital Projects Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
			2018-2019		2019-2020		2019-2020	2019-2020	
<b>10000 INSTRUCTION</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	23,028	376,357	0	n/a	0	n/a	0	0	n/a
Capital Outlay	37,958	227,572	5,450	n/a	5,450	n/a	5,450	5,450	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	60,986	603,929	5,450	n/a	5,450	n/a	5,450	5,450	n/a
<b>20000 INSTRUCTIONAL SUPPORT</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	1,219	0	144,200	n/a	181,200	n/a	181,200	181,200	n/a
Capital Outlay	0	0	161,000	n/a	193,000	n/a	193,000	193,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	1,219	0	305,200	n/a	374,200	n/a	374,200	374,200	n/a
<b>50000 COLLEGE SUPPORT SERVICES</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	361,125	506,800	1,100,000	n/a	1,100,000	n/a	1,100,000	1,100,000	n/a
Capital Outlay	53,412	118,415	424,000	n/a	411,000	n/a	411,000	411,000	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	414,537	625,215	1,524,000	n/a	1,511,000	n/a	1,511,000	1,511,000	n/a
<b>60000 PLANT OPERATIONS/MAINTENANCE</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	405,262	588,553	612,700	n/a	300,000	n/a	300,000	300,000	n/a
Capital Outlay	231,707	638,441	249,750	n/a	161,204	n/a	161,204	161,204	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	636,969	1,226,994	862,450	n/a	461,204	n/a	461,204	461,204	n/a
<b>70000 PLANT ADDITIONS</b>									
Personnel Services	276,162	194,456	120,610	1.000	0	n/a	0	0	n/a
Materials & Services	437,852	496,426	1,717,000	n/a	297,000	n/a	297,000	297,000	n/a
Capital Outlay	22,426,235	4,843,396	19,244,900	n/a	23,950,370	n/a	23,950,370	23,950,370	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	23,140,249	5,534,278	21,082,510	1.000	24,247,370	n/a	24,247,370	24,247,370	n/a

## Capital Projects Fund Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>75000 TRANSFERS</b>									
Total Personal Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	75,337	n/a	190,000	n/a	190,000	190,000	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
Total Program Requirements	0	0	75,337	n/a	190,000	n/a	190,000	190,000	n/a
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	2,500	n/a	0	n/a	0	0	n/a
Total Program Requirements	0	0	2,500	n/a	0	n/a	0	0	n/a
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	276,162	194,456	120,610	1.000	0	n/a	0	0	n/a
Materials & Services	1,228,486	1,968,136	3,573,900	n/a	1,878,200	n/a	1,878,200	1,878,200	n/a
Capital Outlay	22,749,312	5,827,824	20,085,100	n/a	24,721,024	n/a	24,721,024	24,721,024	n/a
Transfers Out	0	0	75,337	n/a	190,000	n/a	190,000	190,000	n/a
Contingency/Unapp.End.Fund.Bal	0	0	2,500	n/a	0	n/a	0	0	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>24,253,960</b>	<b>7,990,416</b>	<b>23,857,447</b>	<b>1.000</b>	<b>26,789,224</b>	<b>0.000</b>	<b>26,789,224</b>	<b>26,789,224</b>	<b>0.000</b>

## Capital Projects Fund

### Summary of Resources and Requirements by Fund

RESOURCES						
FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
42300 General Equipment Purchase	0	30,000	63,000	50,000	50,000	50,000
44200 Roof Reserve	117,965	210,275	870,337	610,040	610,040	610,040
44230 East Linn Center Maint. Reserve	17,784	81,628	212,700	45,000	45,000	45,000
44235 East Linn Center Roof Reserve	8,989	9,937	139,750	145,000	145,000	145,000
44250 Greenhouse Roof Reserve	500	500	5,450	5,450	5,450	5,450
44400 Telecommunications Reserve	5,748	6,038	40,200	40,200	40,200	40,200
44700 District Facilities Improvement-2013	0	0	0	0	0	0
44720 District Facilities Improvement-2008	24,929	0	0	0	0	0
44725 District Facilities Improvement-2015	9,763,517	2,480,124	20,290,010	23,637,330	23,637,330	23,637,330
44800 Major Maintenance Reserve	304,295	805,537	510,000	461,204	461,204	461,204
44900 Technology Reserve	509,698	517,838	1,461,000	1,461,000	1,461,000	1,461,000
44950 Instructional Equipment Reserve	98,539	551,461	265,000	334,000	334,000	334,000
<b>TOTAL RESOURCES</b>	<b>10,851,964</b>	<b>4,693,338</b>	<b>23,857,447</b>	<b>26,789,224</b>	<b>26,789,224</b>	<b>26,789,224</b>

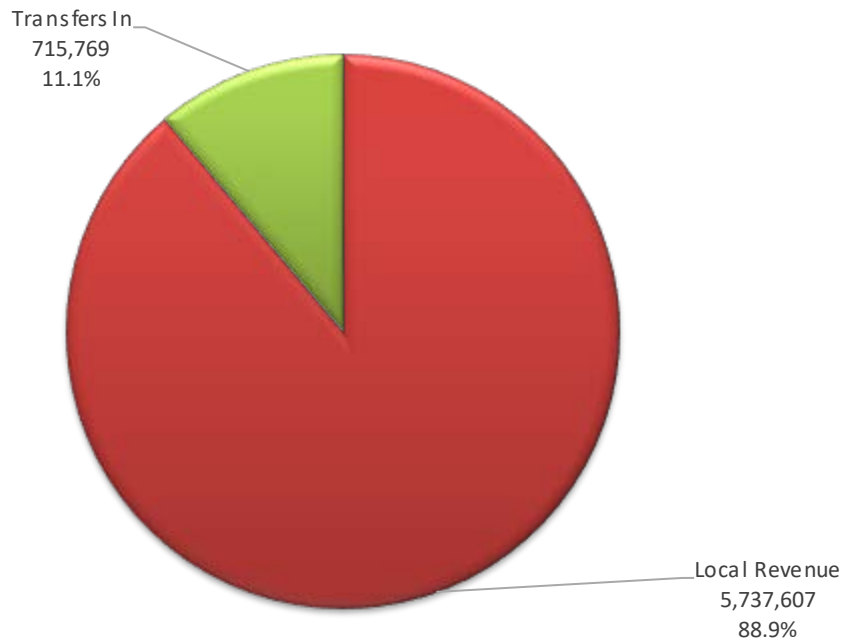
REQUIREMENTS						
FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
42300 General Equipment Purchase	0	0	63,000	50,000	50,000	50,000
44200 Roof Reserve	883,792	802,553	870,337	610,040	610,040	610,040
44230 East Linn Center Maint. Reserve	50,346	179,450	212,700	45,000	45,000	45,000
44235 East Linn Center Roof Reserve	0	0	139,750	145,000	145,000	145,000
44250 Greenhouse Roof Reserve	1,219	0	5,450	5,450	5,450	5,450
44400 Telecommunications Reserve	10,382	10,456	40,200	40,200	40,200	40,200
44710 District Facilities Improvement-ATTC	1,960	0	0	0	0	0
44725 District Facilities Improvement-2015	22,171,898	4,805,718	20,290,010	23,637,330	23,637,330	23,637,330
44800 Major Maintenance Reserve	670,166	965,224	510,000	461,204	461,204	461,204
44900 Technology Reserve	405,169	623,086	1,461,000	1,461,000	1,461,000	1,461,000
44950 Instructional Equipment Reserve	59,028	603,929	265,000	334,000	334,000	334,000
<b>TOTAL REQUIREMENTS</b>	<b>24,253,960</b>	<b>7,990,416</b>	<b>23,857,447</b>	<b>26,789,224</b>	<b>26,789,224</b>	<b>26,789,224</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*



## Debt Service Fund Summary of Resources

	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>CURRENT BUDGET 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>
Net Working Capital (Carryover)	\$ 25,268	\$ 93,785	\$ 0	\$ 0
Local Revenue	9,336,303	5,402,955	5,506,968	5,737,607
Transfers In	<u>485,058</u>	<u>463,618</u>	<u>464,169</u>	<u>715,769</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 9,846,629</u></b>	<b><u>\$ 5,960,358</u></b>	<b><u>\$ 5,971,137</u></b>	<b><u>\$ 6,453,376</u></b>



**Debt Service Fund**  
**Summary of Requirements**

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Debt Expense	\$ 9,752,844	\$ 5,761,032	\$ 5,971,137	\$ 6,453,376
Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Sub-Total</i>	9,752,844	5,761,032	5,971,137	6,453,376
Unappropriated Ending Fund Balance	<u>93,785</u>	<u>199,326</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<u>\$ 9,846,629</u>	<u>\$ 5,960,358</u>	<u>\$ 5,971,137</u>	<u>\$ 6,453,376</u>

## Debt Service Fund Summary by Use

ACCOUNT	INST. INSTRUCTION	STUDENT SUPPORT	SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
DEBT EXPENSE	0	0	0	0	6,453,376	0	0	0	0	6,453,376
	0	0	0	0	6,453,376	0	0	0	0	6,453,376

## Debt Service Fund

### Requirements by Major Program

PROGRAM TYPE	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
<b>50000 COLLEGE SUPPORT SERVICES</b>						
Personnel Services	0	0	0	0	0	0
Materials & Services	9,752,844	5,761,032	5,971,137	6,453,376	6,453,376	6,453,376
Capital Outlay	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Contingency/Unapp.End.Fund.Bal	0	0	0	0	0	0
<b>Total Program Requirements</b>	<b>9,752,844</b>	<b>5,761,032</b>	<b>5,971,137</b>	<b>6,453,376</b>	<b>6,453,376</b>	<b>6,453,376</b>
<b>90000 RESERVES (CONTINGENCY)</b>						
Personnel Services	0	0	0	0	0	0
Materials & Services	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Contingency/Unapp.End.Fund.Bal	0	0	0	0	0	0
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REQUIREMENTS</b>						
Personnel Services	0	0	0	0	0	0
Materials & Services	9,752,844	5,761,032	5,971,137	6,453,376	6,453,376	6,453,376
Capital Outlay	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Contingency/Unapp.End.Fund.Bal	0	0	0	0	0	0
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>9,752,844</b>	<b>5,761,032</b>	<b>5,971,137</b>	<b>6,453,376</b>	<b>6,453,376</b>	<b>6,453,376</b>

## Debt Service Fund

### Resources and Requirements by Fund

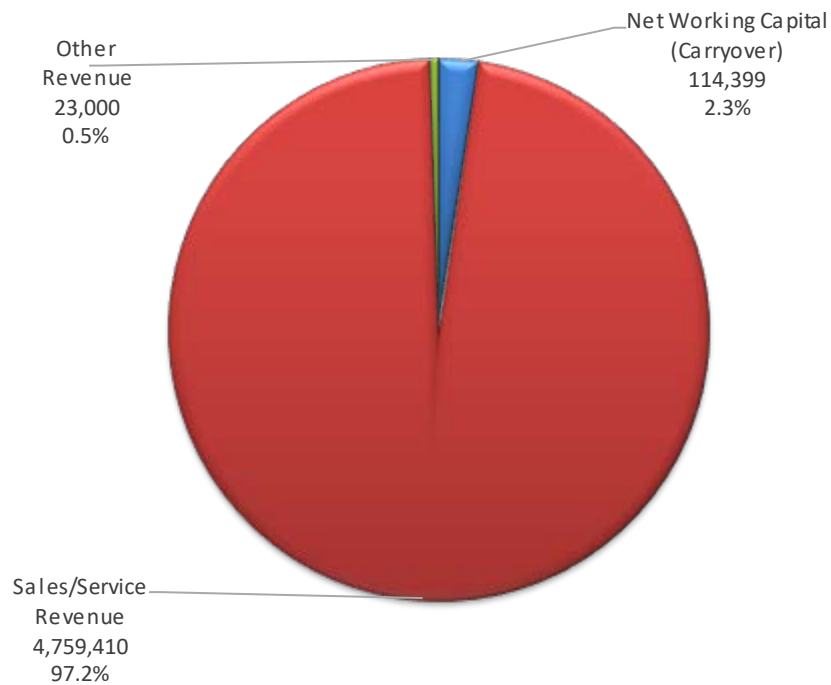
RESOURCES						
FUND NUMBER AND NAME	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
51075 Pension Obligation Bond-2004	2,423,436	2,562,777	2,643,018	2,756,857	2,756,857	2,756,857
51080 Bond Issue Proceeds Fund-2015	2,740,859	2,840,179	2,863,950	2,980,750	2,980,750	2,980,750
52105 COP Proceeds Fund--2019		0	0	250,000	250,000	250,000
52200 COP Proceeds Fund-2006	4,441,116	463,617	464,169	465,769	465,769	465,769
52300 COP Proceeds Fund-2008	215,950	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<u>9,821,361</u>	<u>5,866,573</u>	<u>5,971,137</u>	<u>6,453,376</u>	<u>6,453,376</u>	<u>6,453,376</u>

FUND NUMBER AND NAME	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
51075 Pension Obligation Bond-2004	2,431,478	2,536,664	2,643,018	2,756,857	2,756,857	2,756,857
51080 Bond Issue Proceeds Fund-2015	2,664,300	2,760,750	2,863,950	2,980,750	2,980,750	2,980,750
52105 COP Proceeds Fund--2019	0	0	0	250,000	250,000	250,000
52200 COP Proceeds Fund-2006	4,441,116	463,618	464,169	465,769	465,769	465,769
52300 COP Proceeds Fund-2008	215,950	0	0	0	0	0
<b>TOTAL REQUIREMENTS</b>	<u>9,752,844</u>	<u>5,761,032</u>	<u>5,971,137</u>	<u>6,453,376</u>	<u>6,453,376</u>	<u>6,453,376</u>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

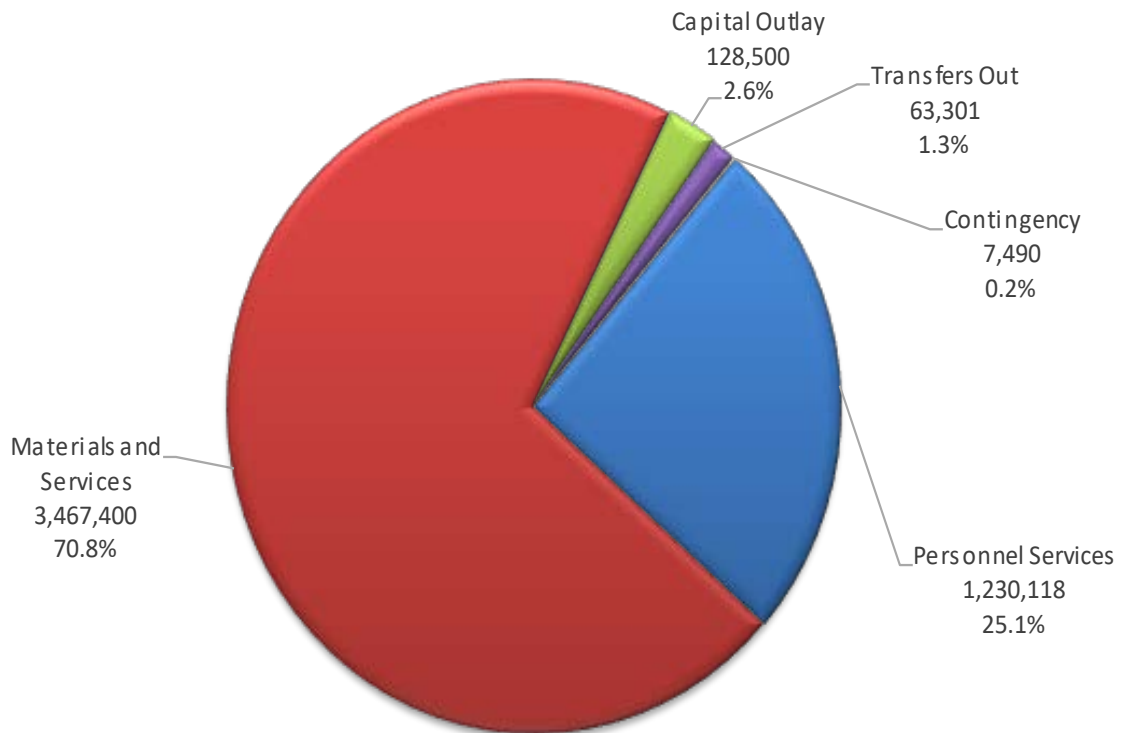
## Enterprise Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Net Working Capital (Carryover)	\$ 1,308,880	\$ 991,784	\$ 56,832	\$ 114,399
Sales/Service Revenue	3,796,037	3,528,475	5,316,347	4,759,410
Other Revenue	<u>(41,966)</u>	<u>4,912</u>	<u>23,000</u>	<u>23,000</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 5,062,951</u></b>	<b><u>\$ 4,525,171</u></b>	<b><u>\$ 5,396,179</u></b>	<b><u>\$ 4,896,809</u></b>



## Enterprise Fund Summary of Requirements

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	ADOPTED BUDGET 2019-2020
Personnel Services	\$ 958,997	\$ 955,873	\$ 1,244,819	\$ 1,230,118
Materials and Services	2,964,908	2,806,372	3,929,950	3,467,400
Capital Outlay	57,236	9,232	150,000	128,500
Transfers Out	106,600	63,532	63,301	63,301
Contingency	<u>0</u>	<u>0</u>	<u>8,109</u>	<u>7,490</u>
Sub-Total	4,087,741	3,835,009	5,396,179	4,896,809
Adjust for Depreciation, Gains/Losses	(16,574)	(17,968)	0	0
Unappropriated Ending Fund Balance	<u>991,784</u>	<u>708,130</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 5,062,951</u></b>	<b><u>\$ 4,525,171</u></b>	<b><u>\$ 5,396,179</u></b>	<b><u>\$ 4,896,809</u></b>



# Enterprise Fund

## Summary by Use

ACCOUNT	INSTRUCTION	INST. SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
PERSONNEL EXPENSES	0	0	792,097	0	0	0	0	0	0	792,097
BENEFIT EXPENSES	0	0	438,021	0	0	0	0	0	0	438,021
MATERIALS & SERVICES	0	0	556,100	0	0	0	0	0	0	556,100
MATERIALS FOR RESALE	0	0	2,906,300	0	0	0	0	0	0	2,906,300
FINANCIAL AID	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	128,500	0	0	0	0	0	0	128,500
CONTINGENCY EXPENSE	0	0	0	0	0	0	0	0	7,490	7,490
DEPRECIATION	0	0	5,000	0	0	0	0	0	0	5,000
TRANSFERS OUT	0	0	0	0	0	0	0	63,301	0	63,301
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4,826,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,301</b>	<b>7,490</b>	<b>4,896,809</b>



# Enterprise Fund

## Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
			2018-2019		2019-2020		2019-2020	2019-2020	
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	106,600	63,532	63,301	n/a	63,301	n/a	63,301	63,301	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>106,600</b>	<b>63,532</b>	<b>63,301</b>	<b>n/a</b>	<b>63,301</b>	<b>n/a</b>	<b>63,301</b>	<b>63,301</b>	<b>n/a</b>
<b>85000 ENTERPRISES</b>									
Personnel Services	958,997	955,873	1,244,819	20.595	1,230,118	20.818	1,230,118	1,230,118	20.818
Materials & Services	2,964,908	2,806,372	3,929,950	n/a	3,467,400	n/a	3,467,400	3,467,400	n/a
Capital Outlay	57,236	9,232	150,000	n/a	128,500	n/a	128,500	128,500	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>3,981,141</b>	<b>3,771,477</b>	<b>5,324,769</b>	<b>20.595</b>	<b>4,826,018</b>	<b>20.818</b>	<b>4,826,018</b>	<b>4,826,018</b>	<b>20.818</b>
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	8,109	n/a	7,490	n/a	7,490	7,490	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>8,109</b>	<b>n/a</b>	<b>7,490</b>	<b>n/a</b>	<b>7,490</b>	<b>7,490</b>	<b>n/a</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	958,997	955,873	1,244,819	20.595	1,230,118	20.818	1,230,118	1,230,118	20.818
Materials & Services	2,964,908	2,806,372	3,929,950	n/a	3,467,400	n/a	3,467,400	3,467,400	n/a
Capital Outlay	57,236	9,232	150,000	n/a	128,500	n/a	128,500	128,500	n/a
Transfers Out	106,600	63,532	63,301	n/a	63,301	n/a	63,301	63,301	n/a
Contingency/Unapp.End.Fund.Bal	0	0	8,109	n/a	7,490	n/a	7,490	7,490	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>4,087,741</b>	<b>3,835,009</b>	<b>5,396,179</b>	<b>20.595</b>	<b>4,896,809</b>	<b>20.818</b>	<b>4,896,809</b>	<b>4,896,809</b>	<b>20.818</b>

## Enterprise Fund

### Resources and Requirements by Fund

#### RESOURCES

FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
61000 Food Services Fund	766,423	774,905	1,225,567	1,238,395	1,238,395	1,238,395
62000 Bookstore Fund	2,562,649	2,335,379	3,615,857	3,108,004	3,108,004	3,108,004
63000 Printing Services Fund	424,943	423,103	554,755	550,410	550,410	550,410
64000 Entrepreneur Fund	56	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>3,754,071</b>	<b>3,533,387</b>	<b>5,396,179</b>	<b>4,896,809</b>	<b>4,896,809</b>	<b>4,896,809</b>

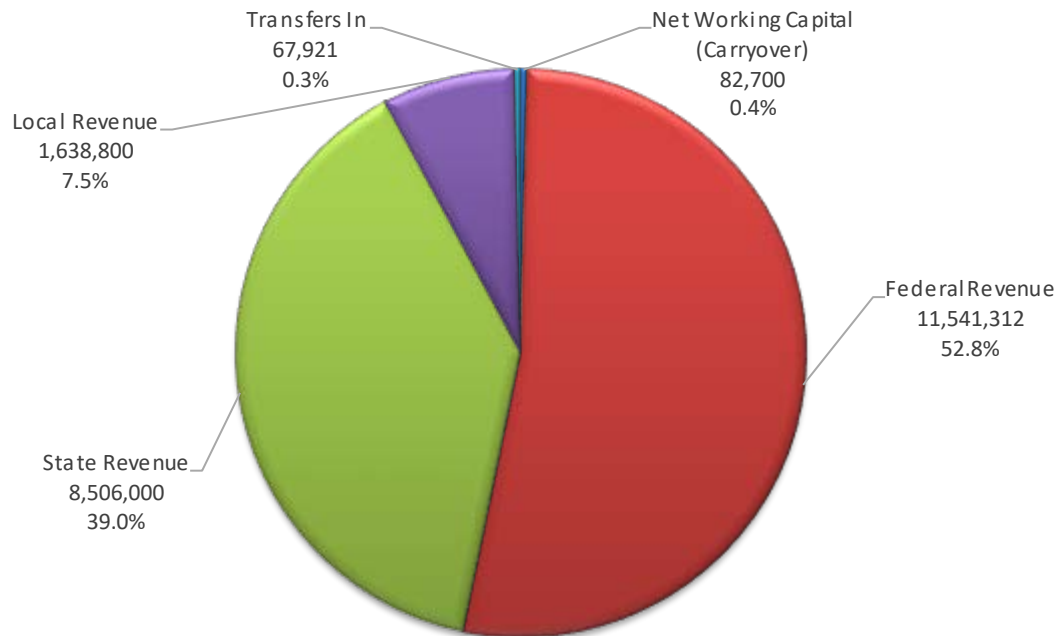
#### REQUIREMENTS

FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
61000 Food Services Fund	1,129,387	1,107,480	1,225,567	1,238,395	1,238,395	1,238,395
62000 Bookstore Fund	2,560,015	2,393,756	3,615,857	3,108,004	3,108,004	3,108,004
63000 Printing Services Fund	392,278	333,773	554,755	550,410	550,410	550,410
64000 Entrepreneur Fund	6,061	0	0	0	0	0
<b>TOTAL REQUIREMENTS</b>	<b>4,087,741</b>	<b>3,835,009</b>	<b>5,396,179</b>	<b>4,896,809</b>	<b>4,896,809</b>	<b>4,896,809</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

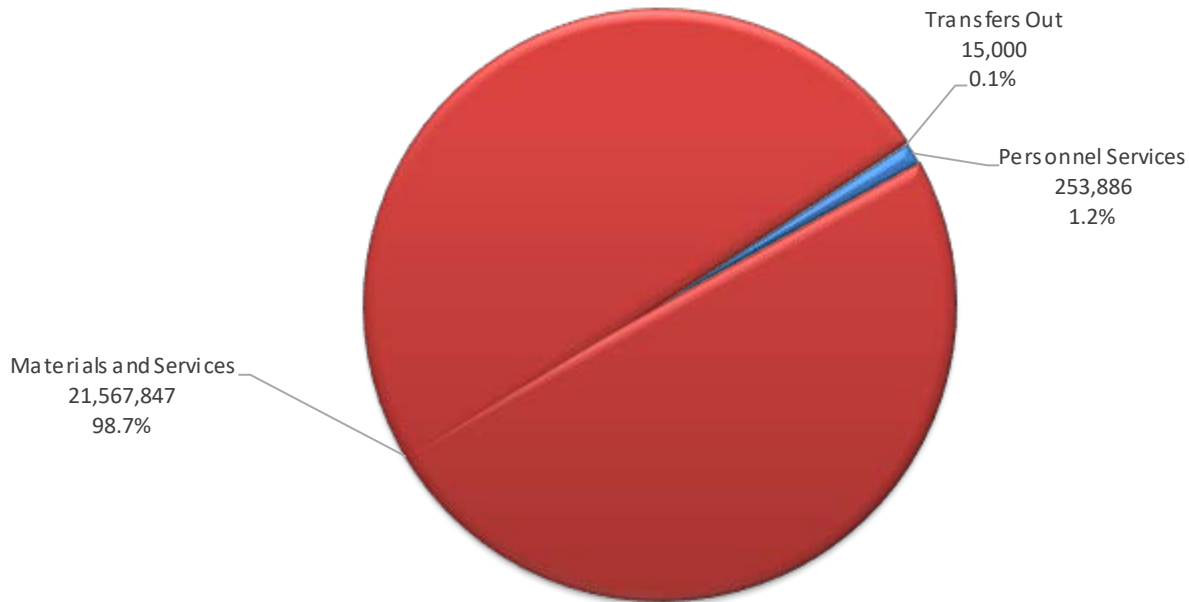
## Financial Aid Fund Summary of Resources

	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>CURRENT BUDGET 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>
Net Working Capital (Carryover)	\$ (255,114)	\$ (269,018)	\$ (291,300)	\$ 82,700
Federal Revenue	6,341,170	6,853,934	11,541,312	11,541,312
State Revenue	2,976,915	3,141,941	4,506,000	8,506,000
Local Revenue	1,365,263	1,396,683	1,322,300	1,638,800
Transfers In	<u>22,668</u>	<u>25,797</u>	<u>500,996</u>	<u>67,921</u>
<b>TOTAL RESOURCES</b>	<b><u>\$ 10,450,902</u></b>	<b><u>\$ 11,149,337</u></b>	<b><u>\$ 17,579,308</u></b>	<b><u>\$ 21,836,733</u></b>



## Financial Aid Fund Summary of Requirements

	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>CURRENT BUDGET 2018-2019</u>	<u>ADOPTED BUDGET 2019-2020</u>
Personnel Services	\$ 153,521	\$ 205,771	\$ 253,886	\$ 253,886
Materials and Services	10,566,399	11,275,176	17,310,422	21,567,847
Transfers Out	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Sub-Total	10,719,920	11,480,947	17,579,308	21,836,733
Unappropriated Ending Fund Balance	<u>(269,018)</u>	<u>(331,610)</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 10,450,902</u></b>	<b><u>\$ 11,149,337</u></b>	<b><u>\$ 17,579,308</u></b>	<b><u>\$ 21,836,733</u></b>



# Financial Aid Fund

## Summary by Use

ACCOUNT	INST. INSTRUCTION	STUDENT SUPPORT	COMMUNITY SERVICES	COLLEGE SUPPORT	PLANT OPERATIONS	PLANT ADDITIONS	FINANCIAL AID/AGENCY	RESERVES	TOTAL
PERSONNEL EXPENSES	0	0	0	0	0	0	252,844	0	252,844
BENEFIT EXPENSES	0	0	0	0	0	0	1,042	0	1,042
MATERIALS & SERVICES	0	0	0	0	0	0	200,946	0	200,946
FINANCIAL AID	0	0	0	16,000	0	0	21,365,901	0	21,381,901
TRANSFERS OUT	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>0</u>	<u>0</u>	<u>21,820,733</u>	<u>0</u>	<u>21,836,733</u>

# Financial Aid Fund

## Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>50000 COLLEGE SUPPORT SERVICES</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	36,193	0	6,000	n/a	16,000	n/a	16,000	16,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>36,193</b>	<b>0</b>	<b>6,000</b>	<b>n/a</b>	<b>16,000</b>	<b>n/a</b>	<b>16,000</b>	<b>16,000</b>	<b>n/a</b>
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	15,000	n/a	15,000	n/a	15,000	15,000	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>n/a</b>	<b>15,000</b>	<b>n/a</b>	<b>15,000</b>	<b>15,000</b>	<b>n/a</b>
<b>80000 FINANCIAL AID</b>									
Personnel Services	153,521	205,771	253,886	12.948	253,886	11.242	253,886	253,886	11.242
Materials & Services	10,530,206	11,275,176	17,304,422	n/a	21,551,847	n/a	21,551,847	21,551,847	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>10,683,727</b>	<b>11,480,947</b>	<b>17,558,308</b>	<b>12.948</b>	<b>21,805,733</b>	<b>11.242</b>	<b>21,805,733</b>	<b>21,805,733</b>	<b>11.242</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	153,521	205,771	253,886	12.948	253,886	11.242	253,886	253,886	11.242
Materials & Services	10,566,399	11,275,176	17,310,422	n/a	21,567,847	n/a	21,567,847	21,567,847	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	15,000	n/a	15,000	n/a	15,000	15,000	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>10,719,920</b>	<b>11,480,947</b>	<b>17,579,308</b>	<b>12.948</b>	<b>21,836,733</b>	<b>11.242</b>	<b>21,836,733</b>	<b>21,836,733</b>	<b>11.242</b>

## Financial Aid Fund

### Resources and Requirements by Fund

#### RESOURCES

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Federal Programs	6,341,887	6,854,578	11,542,312	11,542,312	11,542,312	11,542,312
State Programs	2,976,915	3,141,941	4,506,000	8,506,000	8,506,000	8,506,000
College Programs	49,428	31,493	430,996	363,421	363,421	363,421
LBCC Foundation Programs	342,056	289,660	265,000	265,000	265,000	265,000
Non-Institutional Programs	995,730	1,100,683	835,000	1,160,000	1,160,000	1,160,000
<b>TOTAL RESOURCES</b>	<b>10,706,016</b>	<b>11,418,355</b>	<b>17,579,308</b>	<b>21,836,733</b>	<b>21,836,733</b>	<b>21,836,733</b>

#### REQUIREMENTS

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Federal Programs	6,352,821	6,814,729	11,542,312	11,542,312	11,542,312	11,542,312
State Programs	2,932,045	3,194,136	4,506,000	8,506,000	8,506,000	8,506,000
College Programs	100,625	105,599	430,996	363,421	363,421	363,421
LBCC Foundation Programs	338,756	265,752	265,000	265,000	265,000	265,000
Non-Institutional Programs	995,673	1,100,731	835,000	1,160,000	1,160,000	1,160,000
<b>TOTAL REQUIREMENTS</b>	<b>10,719,920</b>	<b>11,480,947</b>	<b>17,579,308</b>	<b>21,836,733</b>	<b>21,836,733</b>	<b>21,836,733</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

# Financial Aid Fund

## Resources and Requirements by Fund

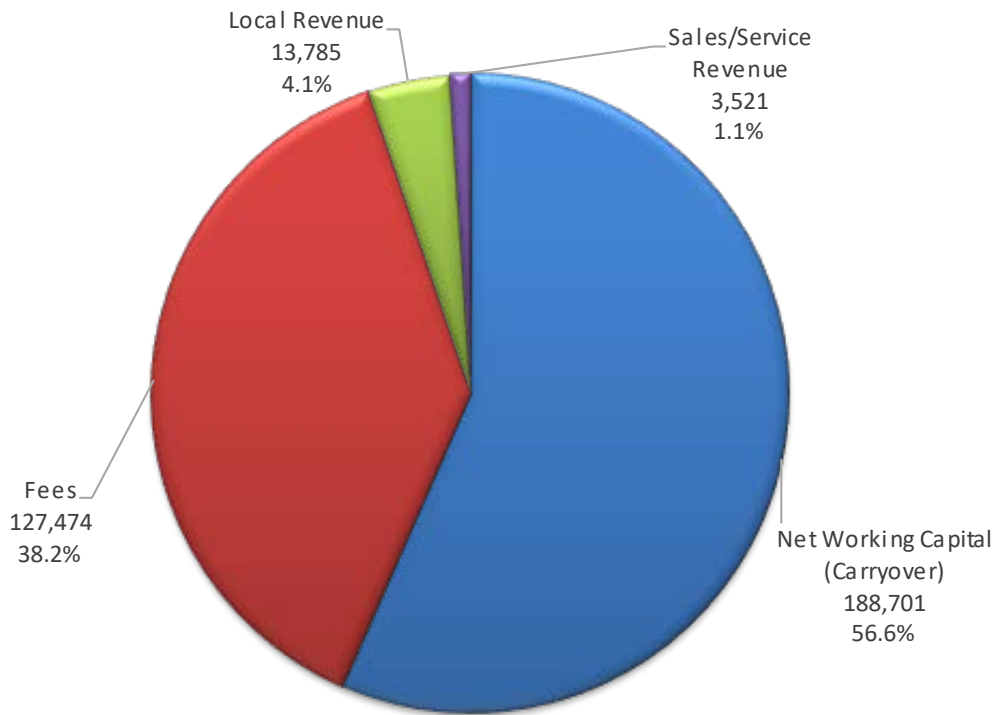
RESOURCES						
FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
8111X Pell Grants	5,938,433	6,373,635	11,080,000	11,080,000	11,080,000	11,080,000
8112X SEOG Grants	250,010	268,701	197,480	197,480	197,480	197,480
8114X Federal Work Study	153,444	212,242	264,832	264,832	264,832	264,832
8210X OSAC Need Grants	1,682,297	1,856,625	2,506,000	4,506,000	4,506,000	4,506,000
8230X Oregon Promise	1,294,618	1,285,316	2,000,000	4,000,000	4,000,000	4,000,000
83120 Dean Grants	21,951	0	27,496	29,421	29,421	29,421
83130 Foundation Scholarships-Specific	286,056	257,160	200,000	200,000	200,000	200,000
83150 Student Tuition Exemptions	0	0	0	0	0	0
83210 Eldon Schafer Loans	660	490	150,000	118,000	118,000	118,000
83220 Local Work Study	0	0	4,500	4,500	4,500	4,500
83225 International Student Employment	0	1,246	3,000	3,000	3,000	3,000
83240 Institut. Reconciliation Receivable	27,241	30,849	150,000	165,000	165,000	165,000
83250 Institut. Reconciliation Write Offs	0	0	90,000	27,500	27,500	27,500
83260 Other Collection Costs Fund	(424)	(1,092)	6,000	16,000	16,000	16,000
83400 PELL Administration Fee	0	0	10,000	10,000	10,000	10,000
84100 Non-Institutional Grants	995,730	1,100,683	825,000	1,150,000	1,150,000	1,150,000
85410 Libby Endowment Scholarship	56,000	32,500	65,000	65,000	65,000	65,000
<b>TOTAL RESOURCES</b>	<b>10,706,016</b>	<b>11,418,355</b>	<b>17,579,308</b>	<b>21,836,733</b>	<b>21,836,733</b>	<b>21,836,733</b>

REQUIREMENTS						
FUND NUMBER AND NAME	ACTUAL	ACTUAL	CURRENT	PROPOSED	APPROVED	ADOPTED
	2016-2017	2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2019-2020	BUDGET 2019-2020
8111X Pell Grants	5,929,149	6,359,604	11,080,000	11,080,000	11,080,000	11,080,000
8112X SEOG Grants	262,511	250,600	197,480	197,480	197,480	197,480
8114X Federal Work Study	161,161	204,525	264,832	264,832	264,832	264,832
8210X OSAC Need Grants	1,689,455	1,856,625	2,506,000	4,506,000	4,506,000	4,506,000
8230X Oregon Promise	1,242,590	1,337,511	2,000,000	4,000,000	4,000,000	4,000,000
83120 Dean Grants	21,949	23,907	27,496	29,421	29,421	29,421
83130 Foundation Scholarships-Specific	282,756	233,252	200,000	200,000	200,000	200,000
83150 Student Tuition Exemptions	36,193	0	0	0	0	0
83210 Eldon Schafer Loans	0	70,000	150,000	118,000	118,000	118,000
83220 Local Work Study	0	0	4,500	4,500	4,500	4,500
83225 International Student Employment	0	1,247	3,000	3,000	3,000	3,000
83240 Institut. Reconciliation Receivable	40,862	5,624	150,000	165,000	165,000	165,000
83250 Institut. Reconciliation Write Offs	1,621	4,821	90,000	27,500	27,500	27,500
83260 Other Collection Costs Fund	0	0	6,000	16,000	16,000	16,000
83400 PELL Administration Fee	0	0	10,000	10,000	10,000	10,000
84100 Non-Institutional Grants	995,673	1,100,731	825,000	1,150,000	1,150,000	1,150,000
85410 Libby Endowment Scholarship	56,000	32,500	65,000	65,000	65,000	65,000
<b>TOTAL REQUIREMENTS</b>	<b>10,719,920</b>	<b>11,480,947</b>	<b>17,579,308</b>	<b>21,836,733</b>	<b>21,836,733</b>	<b>21,836,733</b>



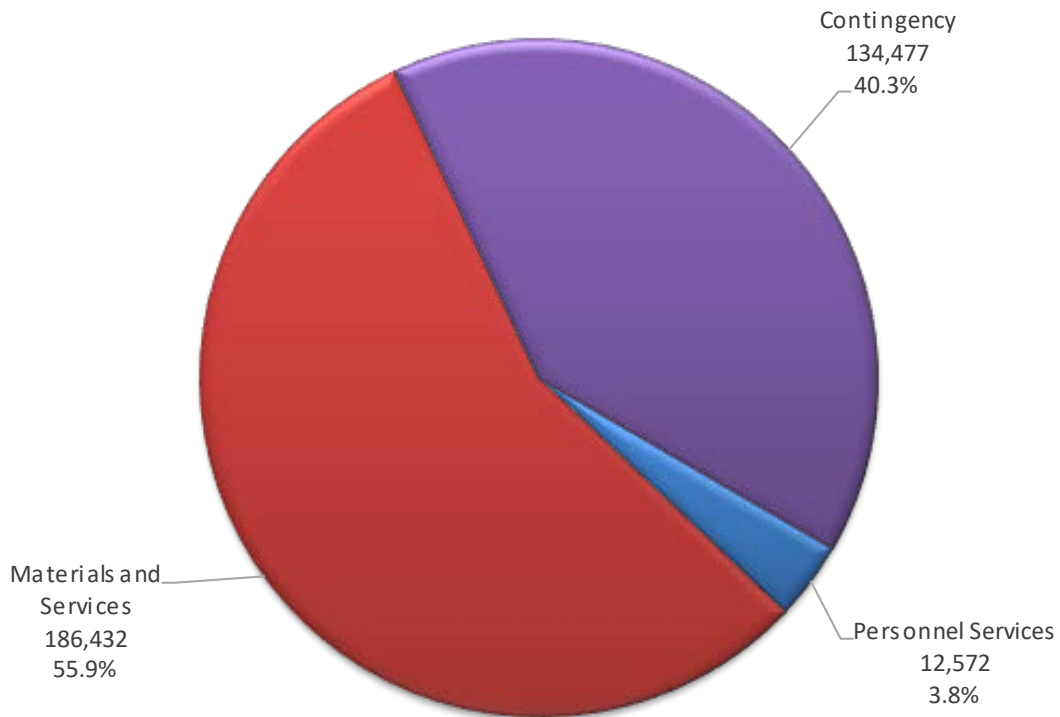
## Agency Fund Summary of Resources

	<u>ACTUAL</u> <u>2016-2017</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>CURRENT</u> <u>BUDGET</u> <u>2018-2019</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2019-2020</u>
Net Working Capital (Carryover)	\$ 140,543	\$ 136,273	\$ 191,277	\$ 188,701
Fees	132,688	127,332	127,474	127,474
Local Revenue	12,418	19,467	16,510	13,785
Sales/Service Revenue	0	0	3,521	3,521
Other Revenue	1,573	9,760	0	0
Transfers In	<u>0</u>	<u>0</u>	<u>101,441</u>	<u>0</u>
<b>TOTAL RESOURCES</b>	<b>\$ <u>287,222</u></b>	<b>\$ <u>292,832</u></b>	<b>\$ <u>440,223</u></b>	<b>\$ <u>333,481</u></b>



## Agency Fund Summary of Requirements

	ACTUAL <u>2016-2017</u>	ACTUAL <u>2017-2018</u>	CURRENT BUDGET <u>2018-2019</u>	ADOPTED BUDGET <u>2019-2020</u>
Personnel Services	\$ 2,278	\$ 1,716	\$ 2,499	\$ 12,572
Materials and Services	148,671	117,123	200,057	186,432
Transfers Out	0	0	101,441	0
Contingency	<u>0</u>	<u>0</u>	<u>136,226</u>	<u>134,477</u>
Sub-Total	150,949	118,839	440,223	333,481
Unappropriated Ending Fund Balance	<u>136,273</u>	<u>173,993</u>	<u>0</u>	<u>0</u>
<b>TOTAL REQUIREMENTS</b>	<b><u>\$ 287,222</u></b>	<b><u>\$ 292,832</u></b>	<b><u>\$ 440,223</u></b>	<b><u>\$ 333,481</u></b>



## Agency Fund Summary by Use

ACCOUNT	INSTRUCTION	COLLEGE					PLANT OPERATIONS	PLANT ADDITIONS	TRANSFERS	RESERVES	TOTAL
		INST. SUPPORT	STUDENT SERVICES	COMMUNITY SERVICES	SUPPORT SERVICES						
PERSONNEL EXPENSES	0	0	12,070	0	0	0	0	0	0	12,070	
BENEFIT EXPENSES	0	0	502	0	0	0	0	0	0	502	
MATERIALS & SERVICES	0	0	132,273	4,000	0	0	0	0	0	136,273	
FINANCIAL AID	0	0	50,159	0	0	0	0	0	0	50,159	
CONTINGENCY EXPENSE	0	0	0	0	0	0	0	0	134,477	134,477	
TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0	
	0	0	195,004	4,000	0	0	0	0	134,477	333,481	

# Agency Fund

## Requirements by Major Program

PROGRAM TYPE	ACTUAL	ACTUAL	CURRENT		PROPOSED		APPROVED	ADOPTED	
	2016-2017	2017-2018	BUDGET	FTE	BUDGET	FTE	BUDGET	BUDGET	FTE
<b>30000 STUDENT SERVICES</b>									
Personnel Services	2,278	1,716	2,499	0.094	12,572	0.900	12,572	12,572	0.900
Materials & Services	148,623	117,111	196,057	n/a	182,432	n/a	182,432	182,432	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>150,901</b>	<b>118,827</b>	<b>198,556</b>	<b>0.094</b>	<b>195,004</b>	<b>0.900</b>	<b>195,004</b>	<b>195,004</b>	<b>0.900</b>
<b>40000 COMMUNITY SERVICES</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	48	12	4,000	n/a	4,000	n/a	4,000	4,000	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>48</b>	<b>12</b>	<b>4,000</b>	<b>n/a</b>	<b>4,000</b>	<b>n/a</b>	<b>4,000</b>	<b>4,000</b>	<b>n/a</b>
<b>75000 TRANSFERS</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	101,441	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	0	n/a	0	n/a	0	0	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>101,441</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>0</b>	<b>n/a</b>
<b>90000 RESERVES (CONTINGENCY)</b>									
Personnel Services	0	0	0	n/a	0	n/a	0	0	n/a
Materials & Services	0	0	0	n/a	0	n/a	0	0	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	0	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	136,226	n/a	134,477	n/a	134,477	134,477	n/a
<b>Total Program Requirements</b>	<b>0</b>	<b>0</b>	<b>136,226</b>	<b>n/a</b>	<b>134,477</b>	<b>n/a</b>	<b>134,477</b>	<b>134,477</b>	<b>n/a</b>
<b>TOTAL REQUIREMENTS</b>									
Personnel Services	2,278	1,716	2,499	0.094	12,572	0.900	12,572	12,572	0.900
Materials & Services	148,671	117,123	200,057	n/a	186,432	n/a	186,432	186,432	n/a
Capital Outlay	0	0	0	n/a	0	n/a	0	0	n/a
Transfers Out	0	0	101,441	n/a	0	n/a	0	0	n/a
Contingency/Unapp.End.Fund.Bal	0	0	136,226	n/a	134,477	n/a	134,477	134,477	n/a
<b>TOTAL PROGRAM REQUIREMENTS</b>	<b>150,949</b>	<b>118,839</b>	<b>440,223</b>	<b>0.094</b>	<b>333,481</b>	<b>0.900</b>	<b>333,481</b>	<b>333,481</b>	<b>0.900</b>

## Agency Fund Summary of Funds

### RESOURCES

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Assoc. Students of LBCC	135,602	136,316	395,297	293,621	293,621	293,621
Opera Guild	0	0	6,500	6,500	6,500	6,500
MESA Ornganization	0	962	0	0	0	0
Student Clubs	11,077	19,281	38,426	33,360	33,360	33,360
<b>TOTAL RESOURCES</b>	<b>146,679</b>	<b>156,559</b>	<b>440,223</b>	<b>333,481</b>	<b>333,481</b>	<b>333,481</b>

### REQUIREMENTS

	ACTUAL 2016-2017	ACTUAL 2017-2018	CURRENT BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	APPROVED BUDGET 2019-2020	ADOPTED BUDGET 2019-2020
Assoc. Students of LBCC	135,695	99,715	395,297	293,621	293,621	293,621
Opera Guild	0	12	6,500	6,500	6,500	6,500
Bus Service	5,109	0	0	0	0	0
Student Clubs	10,145	19,112	38,426	33,360	33,360	33,360
<b>TOTAL REQUIREMENTS</b>	<b>150,949</b>	<b>118,839</b>	<b>440,223</b>	<b>333,481</b>	<b>333,481</b>	<b>333,481</b>

*Prior year columns show actual revenues and expenditures for the fiscal year indicated. Net working capital and ending fund balance are not included. Budget year columns show estimated resources (including net working capital-carryover) and estimated requirements.*

## Budget Calendar

<b>DATE</b>	<b>EVENT</b>	<b>PARTICIPANTS</b>
Jul 18, 2018	Appoint Budget Officer	Board of Education
Sep 04, 2018	MESA Budget Presentation	MESA
Dec 04, 2017	Submit new budget requests (Performance Packages, Decision Packages, and Program Rollout)/Review old requests not yet funded	Vice Presidents/Budget Team
Dec 5-19, 2018	Individual Budget Manager meetings with Budget Team	Deans/Directors
Dec 06, 2018	Budget Discussion	College Council
Dec 14, 2018	Distribute budget forms and Resource Allocation Guide to divisions	Budget Officer
January & February	Two Student Forums scheduled to discuss budget and tuition	Students
Jan 16, 2019	Approve Budget Calendar; Initial budget discussion	Board of Education/ Budget Committee
Jan 16, 2019	Current Service Level/Investment Options Discussion	Board of Education
Jan 21, 2019	DRAFT budgets to Business Office	Vice Presidents
Feb 20, 2019	Tuition and general fees discussion	Board of Education
Mar 13, 2019	Updated PROPOSED budget to Deans/Directors	Budget Officer
Mar 20, 2019	Tuition and general fees decision	Board of Education
Mar 25, 2019	Updated PROPOSED budgets to Business Office	Vice Presidents
April	Conduct three (3) Budget Information Forums for campus community	Budget Officer
Apr 04, 2019	PROPOSED budget to College Council	College Council
Apr 19, 2019	PROPOSED budget to printer	Budget Officer
Apr 30, 2019	PROPOSED budget to Budget Committee	Budget Officer
Apr 24, 2019	PUBLISH NOTICE OF BUDGET COMMITTEE MEETINGS IN NEWSPAPER/POST TO WEBSITE	Budget Officer/Board Secretary
<b>May 08, 2019</b>	<b>Public Budget Committee Meeting/election of officers/budget message presented/presentation of PROPOSED budget/discussion</b>	Budget Committee/ President/Budget Officer
<b>May 15, 2019</b>	<b>Public Budget Committee Meeting/discussion and approval</b>	Budget Committee/ President/Budget Officer
Jun 03, 2019	APPROVED budget to printer	Budget Officer
Jun 05, 2019	PUBLISH BUDGET SUMMARY OF APPROVED BUDGET & NOTICE OF BUDGET HEARING	Budget Officer/Board Secretary
<b>Jun 19, 2019</b>	<b>Public Budget Hearing/Budget ADOPTED/appropriations made/tax levy declared</b>	Board of Education
Jul 15, 2019	NOTICE OF TAX LEVY TO COUNTY ASSESSOR	Budget Officer

*Bold print denotes public budget meeting/hearing.*

\*NOTE: Strategic Initiative Fund requests may be submitted throughout the year via the appropriate Council.

## Glossary

**Academic Year**- The beginning of summer term through spring term.

**Accreditation** - A voluntary, self-regulatory process by a postsecondary regional accrediting agency that qualifies institutions and enrollment students for access to federal funds to support teaching, research, and student financial aid.

**Adopted Budget** - The financial plan adopted by the governing body (LBCC Board of Education) which forms a basis for appropriations.

**Agency Fund** - A trust and agency fund used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

**Appropriation** - Authorization for spending a specific amount of money for a specific purpose during a specific period of time. Based on the adopted budget, including supplemental budgets, if any. Presented in a resolution adopted by the governing body.

**Assessed Value** - The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**Biennium** – A two-year period.

**Board** - The Board of Education of Linn-Benton Community College consisting of seven elected citizens.

**Budget** - Written report showing the college's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

**Budget Committee** - Fiscal planning board of the college, consisting of the governing body plus an equal number of legal voters from the district.

**Budget Message** - Written explanation of the budget and local government's financial priorities. Prepared by or under the direction of the executive officer or chairperson of the governing body.

**Budget Officer** - Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget.

**Capital Outlay** - Items with a cost of \$5,000 or more per unit and a useful life of two or more years, such as machinery, land, furniture, equipment, or buildings.

**Cash Basis** - A basis of accounting under which transactions are recognized only in the period during which cash is received or disbursed.

**College Support Services** - Programs and activities related to institutional support including but not limited to executive management, fiscal operations, general administration and logistical services, administrative computing support, public relations and development, human resources activities and auxiliary enterprise operations.

**Contingency** - Special amount set aside in the upcoming year for unforeseen expenses. Designated contingencies are funds to be set aside for a specific purpose, such as payroll or Board restricted funds.

**Debt Service Fund** - A fund established to account for payment of general long-term debt principal and interest.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The cost of providing goods or services on a continuing basis are financed or recovered primarily through user charges and fees.

**Expenditure** - Decreases in net financial resources if accounts are kept on an accrual or modified accrual basis; total amount paid if accounts are kept on a cash basis.

**Fiscal Year** - A twelve month period commencing on July 1 and closing on June 30 for local governments.

**Full-Time Equivalent (FTE) Student** - A student or combination of several students who carry among them, within a single academic year, a minimum number of clock hours of instruction, in any program. For the purpose of receiving state reimbursement, it means a student who carries 510 clock hours over three (3) terms of instruction. As used in budgeting for the number of employees, FTE means full-time equivalent position.

**Fund** - A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund Balance** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

**General Fund** - Primary operating fund of the college with major sources of revenue from state support, local property tax and tuition.

**Grant** - A donation or contribution of cash by a third party.

**Instruction** - Techniques or procedures used to conduct learning activities. For budgetary purposes, it includes, but is not limited to, expenditures relating to the salary and benefits of instructors, instructional supplies, teaching aides, references and methods of testing and evaluation.

**Instructional Support Services** - Activities and programs that support instruction. It includes, but is not limited to, administrative support, supplies and equipment, and office space.

**Materials and Services (M&S)** - Includes contractual and other services, materials, supplies, and other charges.

**Modified Accrual Basis** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this basis of accounting, revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures in the current period.

**Organizational Unit** - Any administrative subdivision of the college, especially one charged with carrying on one or more specific functions (such as a department, office, or division).



**PERS** – Public Employees Retirement System in which participating members must make mandatory contributions on behalf of employees.

**Personal Services** - All salaries, fringe benefits, and miscellaneous costs associated with salary expenditures.

**Plant Operations/Maintenance** - Programs and activities that are directly associated in providing operation and maintenance of college facilities including, but not limited to, physical plant administration, building maintenance, custodial services, utilities, landscape and ground maintenance.

**Property Taxes** - Amounts imposed on taxable property by a local government within its operation rate limit, levied under local option authority, or levied to repay bonded debt.

**Proposed Budget** - Financial and operation plan prepared by the budget officer submitted to the public and budget committee for review.

**Rate Limit** - A district's permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations.

**Resolution** - A formal order of a governing body.

**Resources** - Estimated beginning funds on hand at the beginning of the fiscal year, plus anticipated receipts.

**Revenue** - The gross receipts and receivables derived from taxes, tuition fees, state aid and other sources.

**Special Revenue Fund** - A fund authorized and used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

**Student Support Services** - Programs and activities that support student needs including, but not limited to, student services administration, social and cultural development, disability services, counseling and career guidance, financial aid administration, admission, student records, intramurals and athletics and student organizations.

**Supplemental Budget** - Prepared to meet unexpected needs or to spend revenues not anticipated at time regular budget was adopted. Cannot be used to authorize a tax levy.

**Transfers** - Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and revenue in the receiving fund.

**FORM CC-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Linn-Benton Community College Board of Education will be held on June 19, 2019 at 6:00 pm at Albany, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Linn-Benton Community College District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 6500 Pacific Blvd, SW, Albany OR between the hours of 8 a.m. and 5 p.m. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:

Contact: Jess Jacobs

Telephone: 541-917-4324

Email: jacobsj@linnbenton.edu

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2017-18</b>	<b>Adopted Budget This Year 2018-19</b>	<b>Approved Budget Next Year 2019-20</b>
Beginning Fund Balance	31,279,452	25,327,128	17,746,839
Current Year Property Taxes, other than Local Option Taxes	10,710,448	11,201,331	11,779,828
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	22,504,000	24,570,641	25,956,369
Other Revenue from Local Sources	14,215,052	17,622,400	24,517,662
Revenue from State Sources	27,199,358	36,147,862	43,575,510
Revenue from Federal Sources	8,545,993	13,469,605	13,587,272
Interfund Transfers	2,643,180	4,030,418	2,961,918
All Other Budget Resources	0	0	0
<b>Total Resources</b>	<b>\$117,097,483</b>	<b>\$132,369,385</b>	<b>\$140,125,398</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	50,234,271	55,898,322	56,898,819
Materials & Services	26,340,120	39,546,880	42,098,121
Capital Outlay	6,006,410	22,198,189	26,777,935
Debt Service	5,761,032	5,971,137	6,453,376
Interfund Transfers	2,643,180	4,030,418	2,961,918
Operating Contingency	0	4,724,439	4,935,229
All Other Expenditures	0	0	0
Unappropriated Ending Fund Balance & Reserves	26,112,470	0	0
<b>Total Requirements</b>	<b>\$117,097,483</b>	<b>\$132,369,385</b>	<b>\$140,125,398</b>

<b>FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
Instruction	28,075,287	29,960,169	30,613,227
FTE		325,765	307,379
Instructional Support	12,179,755	18,089,975	18,721,770
FTE		158,847	150,469
Student Services	10,205,326	12,908,173	12,511,045
FTE		93,309	92,760
Student Loans and Financial Aid	11,591,576	17,598,308	21,835,733
FTE		12,948	12,948
Community Services	190,712	190,000	199,000
FTE		0	0
College Support Services	10,652,712	14,129,394	14,342,743
FTE		84,095	89,172
Plant Additions	5,567,744	21,172,510	24,304,870
FTE		1,000	0
Plant Operations	4,117,689	3,594,862	3,246,487
FTE		11,264	12,264
Interfund Transfers	2,643,180	4,030,418	2,961,918
Debt Service	5,761,032	5,971,137	6,453,376
Operating Contingency	0	4,724,439	4,935,229
Unappropriated Ending Fund Balance and Reserves	26,112,470		
<b>Total Requirements</b>	<b>\$117,097,483</b>	<b>\$132,369,385</b>	<b>\$140,125,398</b>
<b>Total FTE</b>	<b>0</b>	<b>687,228</b>	<b>664,992</b>

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			

<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Imposed</b>	<b>Rate or Amount Approved</b>
Permanent Rate Levy (Rate Limit .5019 per \$1,000)	0.5019	0.5019	0.5019
Local Option Levy	0	0	0
Levy For General Obligation Bonds	2,906,053	3,014,684	3,137,632

<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	<b>Estimated Debt Outstanding July 1, 2019</b>	<b>Estimated Debt Authorized, But Not Incurred July 1, 2019</b>
General Obligation Bonds	29,715,000	
Other Bonds	21,225,000	
Other Borrowings	3,558,103	6,850,000
<b>Total</b>	<b>\$54,498,103</b>	<b>\$6,850,000</b>