

Board of Education/Budget Development Subcommittee Integrated Calendar

BDS work plan in green

Fall Term		Winter Term		Spring Term	
November	Standard data elements updated and published	January	List of potential program and service investments and reductions	April 9	Amendments and adjustments submitted for Board of Education packet
Oct/Nov	Budget Development Subcommittee (BDS) convened	January --> January 9	Analysis of balancing proposals Develop balancing worksheet template	April 11	Board discussion of BDS amendments and adjustments
Oct/Nov	BDS feedback on prior year process	January 9	Develop budget assumptions and scenarios	April 11	Administrative balancing options (if needed)
November 15	Budget outlook/initial projections	January 9	Develop enrollment estimate	April 11	Program/service change and investment decisions
November 29	Integrated budget development calendar submitted for Board of Education packet	January 10	Budget update	May 1	Final day minority report submissions will be accepted by the Board of Education
December 5	Review budget development data elements, principles and criteria	February 13	Initial balancing proposals to College Council and campus community ^Ω	May	Budget Committee meetings commence
December 5	Review budget execution from prior year process	February 14	Budget update		
December 12	Integrated budget development calendar to College Council	February 20	Campus Forum		
December 13	Board discussion of BDS integrated calendar	February 22	Balancing proposals submitted for Board of Education packet		
		February 28	Categorical funding decisions		
		March 14	Planning projection		
		March 14	Board tuition decision		
		March 14	Investment options and recommendations		
		March 14	Board discussion of BDS balancing proposals		
		March 19	Campus Forum		
		March 20	BDS budget recommendations to College Council ^Ω		

^Ω BDS balancing proposals will be presented to College Council and the campus community on February 13, and the Board of Education on March 14.

**FY2018 - FY2020
Projection Estimate**

February 14, 2019

	FY2018 Actual Funds I & IX	1.26.19 Estimate FY2019 Funds I & IX	1.26.19 Estimate FY2020 Funds I & IX	Notes
	-6.5% CR change	-1.2% CR change	-0.0% CR change	
REVENUE				
Intergovernmental				
State Funding	24,884,595	22,479,200	23,600,000	\$590CCSF; 8% allocation
Property Taxes	19,728,801	20,500,000	21,115,000	3% increase
	44,613,396	42,979,200	44,715,000	
Tuition & Fees				Current enrollment levels
Tuition	23,208,944	23,816,300	23,816,000	0% tuition rate change
Student Fees	9,365,850	9,352,300	9,352,000	
Other Fees & Charges	1,325,861	1,143,000	1,150,000	
	33,900,655	34,311,600	34,318,000	
Other Revenue Sources				
Administrative Recovery	1,898,029	4,112,500	2,212,500	Standard schedule
Gifts & Donations	1,235,416	1,687,000	1,700,000	
Other Revenue	1,211,734	1,742,900	1,600,000	
Sale of Goods & Services	2,656,417	2,886,600	2,885,000	
	7,001,596	10,429,000	8,397,500	
Operating Transfers In				
Transfers In	2,605,257	1,431,100	1,000,000	Standard schedule
	2,605,257	1,431,100	1,000,000	
	88,120,904	89,150,900	88,430,500	
EXPENDITURES				
Personnel				
Personnel - Contracted	35,530,159	35,738,400	36,456,000	Current position list
Personnel - P/T	12,028,058	12,065,000	12,065,000	
OPE	27,037,859	27,135,400	29,001,750	\$860K PERS reserve
	74,596,076	74,938,800	77,522,750	
Other Expenditures				
Materials & Services	11,826,249	12,750,000	12,650,000	
Capital Outlay	798,651	450,000	700,000	
Goods for Resale	643,106	735,500	735,500	
	13,268,006	13,935,500	14,085,500	
Operating Transfers Out				
Transfers Out	2,500,958	3,758,300	3,670,300	\$2.5M major maintenance
Transfers Out - Fin. Aid.	-	-	-	
	2,500,958	3,758,300	3,670,300	
	90,365,040	92,632,600	95,278,550	
Revenue Over/Under Expenditures	(2,244,136)	(3,481,700)	(6,848,050)	
Beginning PERS Reserve	5,535,938	4,675,938	3,815,938	
Ending PERS Reserve	4,675,938	3,815,938	2,955,938	

Projection Categories, Components, Data Sources and Key Assumptions

Funds I & IX

Category	Components	Data Sources	Key Assumptions
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REVENUE

Intergovernmental

State Funding	State of Oregon Community College & Workforce Development (CCWD) funding	CCWD funding worksheet (updated quarterly), Lane enrollment trends, enrollment trends from other colleges, tax revenues	-\$590MM biennial funding base -Lane enrollment -Other Oregon community colleges' enrollment
Property Taxes	Property taxes (Primarily Lane county; also Linn, Benton, Douglas)	County assessed value and collection rates, actual collections, housing market trends and forecasts	-% increase/decrease

Tuition & Fees

Tuition	Credit and non-credit tuition payments	Credit enrollment, actual receipts, trend analysis	-Tuition rate -Enrollment % change
Student Fees	Mandatory/instructional course fees, including continuing education, transportation, technology fees	Credit and Continuing Education enrollment, fee changes, actual receipts, trends analysis	-Fee rates -Enrollment % change
Other Fees & Charges	Income Credit Program (ICP), child development center, admissions fees, contracts, user fees, rent, bad debt provision	Credit enrollment, service and activity levels, department plans and forecasts, trend analysis, bad debt analysis and collection rates	-Enrollment % change -Service and activity changes

Projection Categories, Components, Data Sources and Key Assumptions

Funds I & IX

Category	Components	Data Sources	Key Assumptions
Other Revenue Sources			
Administrative Recovery	Grant indirect, Pell grant indirect, Foundation salary reimbursement, Titan Store and International general fund contributions	Grant activity, Foundation position list, Titan Store and International operating income and forecasts, department plans and forecasts	-Standard schedule
Gifts & Donations	KLCC memberships, miscellaneous program support from foundation	KLCC trends and forecasts, foundation activity	-KLCC membership % change -Peace Health program support
Other Revenue Sources	Investment income; miscellaneous other revenue	Investment portfolio, rates, actual receipts; credit and CE enrollment, department plans and forecasts, trend analysis	-Investment portfolio base, return rate -Enrollment % change
Sale of Goods & Services	Specialized Support Services (S3), KLCC underwriting, health and dental clinic billing, books, other sales	Service and activity levels, actual receipts, department plans and forecasts, trend analysis	-Service and activity changes
Operating Transfers In	Interfund transfers	Budgeted transfers, actual transfers, scheduled updates	-Standard schedule

Projection Categories, Components, Data Sources and Key Assumptions

Funds I & IX

Category	Components	Data Sources	Key Assumptions
EXPENDITURES			
Personnel			
Contracted	Contracted faculty, staff and manager salary and wages	Position list, salary schedule and step adjustments or bargaining parameters, "swirl" factor	-Staffing levels -Swirl factor -Bargaining
Part-Time	Hourly (non-contracted) faculty, staff and manager wages	Enrollment and activity levels, contracted staffing (backfill offsets), bargaining parameters	-Enrollment % change -Bargaining
Other Personnel Expenses (OPE)	Employee benefits and payroll taxes	Actual collections and expenses, base salary levels, Public Employee Retirement System (PERS) rates, trend analysis	-Staffing levels, total salaries and wages -Health insurance premiums -PERS rates, PERS reserve transfers
Other Expenditures			
Materials & Services	Instructional and administrative materials, supplies and services, utilities	Enrollment and activity levels, actual expenditures, department plans and forecasts, trend analysis	-Enrollment and activity levels
Capital Outlay	Goods and equipment in excess of \$10K and/or depreciable (e.g. library books)	Capital outlay allocation, department plans, trend analysis	-Allocation funding
Goods for Resale	Lane Transit District (LTD) passes, ICP supplies	Sales revenue, actual expenditures, department plans and forecasts, trend analysis	-Main campus credit enrollment -Sales forecasts
Operating Transfers Out	Interfund transfers	Budgeted transfers, actual transfers, scheduled updates	-Standard schedule

Policy Number: BP245

Policy Type: BUDGET AND FINANCIAL

Policy Title: ENDING FUND BALANCE

Lane Community College shall maintain an unrestricted General Fund Ending Fund Balance equal to or greater than 10% of total expenditures and transfers.

The Ending Fund Balance target shall include the Unappropriated Ending Fund Balance (UEFB) as set by board policy BP 295. When the Ending Fund Balance falls to 9% or less, the college shall adopt a plan to replenish the Ending Fund Balance to 10% within two years. When the Ending Fund Balance exceeds 11%, balances in excess may be set aside for reserves or investment in one time expenditures.

If the total Ending Fund Balance (including restricted) falls to levels that require short-term borrowing, the levels set by this policy shall be automatically reviewed and adjusted as necessary.

ADOPTED: January 14, 2004

REVIEWED: February 14, 2007

REVISED: October 19, 2009

REVISED: November 4, 2014

		% of EFB
FY19 Beginning General Fund Balance	\$ 7,783,419	9.3%
FY19 Estimated Surplus/Deficit*	\$ (3,359,400)	
Estimated FY19 Ending General Fund Balance	\$ 4,424,019	5.3%
10% Total General Fund Expenditures & Transfers <i>Policy requirement</i>	\$ 8,354,100	
Estimated Surplus/deficit over policy requirement	\$ (3,930,081)	

Summary of Board Directions and Recommendations

The college budget should:

Invest in strategic priorities: student success, access and equity, and economic development

Be based on strategic and operational plans with measurable goals and outcomes

Allocate resources based on college mission; limit scope

Reflect an equity lens and mitigate disproportionate impact to underserved and underrepresented communities

Limit the use of one-time funds

Avoid involuntary layoffs of permanent employees

See also Financial Planning Principles, Criteria and Data Elements

(College Governance document)

https://www.lanec.edu/sites/default/files/budget/financial_planning_principles_criteria_and_data_elements.pdf

	FY2020 Budget Scenario #1: Expense Reductions		FY2020 Budget Scenario #2: Subsidize Foodservices & Bookstore	
REVENUE				
State Funding	23,600,000	\$590M CCSF, est. 8%	23,600,000	\$590M CCSF, est. 8%
Property Taxes	21,115,000	3% property tax increase	21,115,000	3% property tax increase
Tuition	23,816,000	No tuition increase	24,982,000	\$5.50 tuition increase (4.8%)
Fees	10,502,000		10,502,000	
Other Revenue	8,897,500	Incr. revenue \$500K (rentals, gifts, donations)	8,897,500	Incr. revenue \$500K (rentals, gifts, donations)
Enterprise Revenue	-		2,564,400	Maintain internal foodservices and bookstore
Transfer In	1,000,000		1,000,000	
	\$ 88,930,500		\$ 92,660,900	
EXPENDITURES				
Contracted Personnel	34,556,000	\$1.9M reduction (5.2%)	34,556,000	\$1.9M reduction (5.2%)
Personnel - PT	11,215,000	\$850K reduction (7.0%)	11,215,000	\$850K reduction (7.0%)
OPE	26,335,300	Health insurance redesign	26,335,300	Health insurance redesign
Other Expenditures	13,485,500	Reduce M&S \$600K (5%)	13,485,500	Reduce M&S \$600K (5%)
Enterprise Expenses	-		3,742,400	Maintain internal foodservices and bookstore
Transfer Out	3,270,300	\$2M major maintenance funding	3,270,300	\$2M major maintenance funding
	\$ 88,862,100		\$ 92,604,500	
Revenue Over/Under Expenditures	\$ 68,400		\$ 56,400	
	FY2020 Budget Scenario #3: Maintain Current Service Levels		FY2020 Budget Scenario #4: Strategic Investments	
REVENUE				
State Funding	23,600,000	\$590M CCSF, est. 8%	23,600,000	\$590M CCSF, est. 8%
Property Taxes	21,115,000	3% property tax increase	21,115,000	3% property tax increase
Tuition	29,222,000	\$25.50 tuition increase (22.5%)	25,088,000	\$6 tuition increase (5.3%)
Fees	10,502,000		10,502,000	
Other Revenue	8,897,500	Incr. revenue \$500K (rentals, gifts, donations)	8,897,500	Incr. revenue \$500K (rentals, gifts, donations)
Enterprise Revenue	-		400,000	Local foodservice partnership; bookstore contract services
Transfer In	1,000,000		1,000,000	
	\$ 94,336,500		\$ 90,602,500	
EXPENDITURES				
Contracted Personnel	36,456,000	Maintain current staffing levels	35,806,000	\$650K reduction (1.8%)
Personnel - PT	12,065,000		11,365,000	\$700K reduction (5.8%)
OPE	27,901,800	Health insurance redesign	27,126,300	Health insurance redesign
Other Expenditures	14,085,500	Maintain current expenditure levels	13,285,500	Withhold \$550K capital outlay (80%); Reduce M&S \$600K (5%); \$250K bond campaign investment; \$100K marketing investment
Enterprise Expenses	-		-	Reassign foodservices and bookstore contracted classified staff
Transfer Out	3,770,300	\$2.5M major maintenance funding	3,020,300	\$1.75M major maintenance funding
	\$ 94,278,600		\$ 90,603,100	
Revenue Over/Under Expenditures	\$ 57,900		\$ (600)	

FY2020 Budget Scenario 1: Expense Reductions

Total Budget, Funds I & IX: \$88,862,100

Assumptions

\$590M state funding; 8% allocation

No tuition or fee increases

Increased rental, gifts and donations revenue: \$500K

\$1.9M (5.2%) reduction in contracted personnel

\$850K (7.0%) reduction in part-time personnel

Health insurance redesign, resulting in \$500K savings

\$600K (5%) reduction in non-mandatory materials, services, and travel

\$2M major maintenance funding (\$1M increase over FY18 level; \$500K decrease over FY19 level)

Strategic Implications

Student Success

This level of personnel cuts will directly impact student-facing services. Strategic investments in advising, success coaching, tutoring, and recruitment will be rolled back. Hours of operation will be reduced in all departments.

Essential contracted faculty positions will be held open, resulting in limited growth and program development.

Part-time faculty reductions will result in reduced sections and will limit the flexibility of deans in optimizing enrollment. This will impact students' ability to progress and complete.

Access & Equity

Personnel reductions will curtail expanded recruitment and retention efforts for underrepresented and underserved communities, and limit expansion of online educational opportunities. Programming in the Multicultural Center, Gender Equity Center, and Student Life and Leadership Development will be impacted.

Regional Economic Driver

Planned investments in economic and workforce investment, institutional advancement, and data analytics will be substantively curtailed. Limited funding will be available for bond planning and communications.

Summary

This budget scenario will inhibit the college from moving forward with strategic investments and priorities. It will result in a drastic reduction of staff, and will disproportionately impact underrepresented and underserved students and communities. It will reverse progress in enrollment and student success.

Impacts

Contracted employees: reduction in force of 25-30 positions including retrenchment and involuntary layoffs

Part-time personnel: reduction of 30-40 faculty and staff positions, ~300 class sections

Reduced student access and equity; decline in student enrollment, retention and goal attainment

FY2020 Budget Scenario 2: Subsidize Foodservices & Bookstore

Total Budget, Funds I & IX: \$92,604,500

Assumptions

\$590M state funding; 8% allocation

\$5.50 (4.8%) tuition increase to offset foodservices and bookstore operating deficits

Increased rental, gifts and donations revenue: \$500K

\$1.9M (5.2%) reduction in contracted personnel

\$850K (7.0%) reduction in part-time personnel

Health insurance redesign, resulting in \$500K savings

\$600K (5%) reduction in non-mandatory materials, services, and travel

Maintain internal foodservices and bookstore operations

\$2M major maintenance funding (\$1M increase over FY18 level; \$500K decrease over FY19 level)

Strategic Implications

Student Success

This level of personnel cuts will directly impact student facing services. Strategic investments in advising, success coaching, tutoring, and recruitment will be rolled back. Hours of operation will be reduced in all

Essential contracted faculty positions will be held open, resulting in limited growth and program development.

Part-time faculty reductions will result in reduced sections and will limit the flexibility of deans in optimizing enrollment. This will impact students' ability to progress and complete.

A \$5.50 tuition increase will be used to subsidize foodservices and bookstore operations, rather than direct academic and student services investments and outcomes.

Access & Equity

Personnel reductions will curtail expanded recruitment and retention efforts for underrepresented and underserved communities, and limit expansion of online educational opportunities. Programming in the Multicultural Center, Gender Equity Center, and Student Life and Leadership Development will be impacted.

Regional Economic Driver

Planned investments in economic and workforce investment, institutional advancement, and data analytics will be substantively curtailed. Limited funding will be available for bond planning and communications.

Summary

This budget scenario will inhibit the college from moving forward with strategic investments and priorities. It will result in a drastic reduction of staff, and will disproportionately impact underrepresented and underserved students and communities. It will reverse progress in enrollment and student success.

In order to support continued internal operations of foodservices and bookstore, the college will increase student tuition by \$5.50. This increased tuition revenue will subsidize operating losses of these enterprise activities.

Impacts

Contracted employees: reduction in force of 25-30 positions including retrenchment and involuntary layoffs

Part-time personnel: reduction of 30-40 faculty and staff positions, ~300 class sections

Reduced student access and equity; decline in student enrollment, retention and goal attainment

Increased annual cost of attendance: \$247.50 (4.2%) at 15 credits/term, \$198 (4.1%) at 12 credits/term

FY2020 Budget Scenario 3: Maintain Current Service Levels

Total Budget, Funds I & IX: \$94,278,600

Assumptions

\$590M state funding; 8% allocation

\$25.50 (22.5%) tuition increase to maintain current service levels

Increased rental, gifts and donations revenue: \$500K

Maintain current staffing, expenditures and major maintenance funding levels

Strategic Implications

Student Success

Existing instructional and student services service levels will be maintained.

A 22.5% tuition increase is expected to create significant barriers to student entry, retention, and completion.

Access & Equity

Existing programs, services, and initiatives in support of access, equity and inclusion will be maintained.

However, a 22.5% tuition increase is expected to substantively limit access and opportunity, and will have a disproportionate impact on underrepresented and underserved communities.

Regional Economic Driver

Existing programs and efforts will be maintained.

Summary

This budget scenario will maintain current staffing and service levels, while dramatically increasing tuition and the cost of attendance.

Impacts

No change in contracted or part time staffing levels

Reduced student access and equity; decline in student enrollment, retention and goal attainment

Increased annual cost of attendance: \$1,147.50 (19.5%) at 15 credits/term, \$918 (19.1%) at 12 credits/term

FY2020 Budget Scenario 4: Strategic Investments

Total Budget, Funds I & IX: \$90,603,100

Assumptions

\$590M state funding; 8% allocation

\$6 (5.3%) tuition increase to support investments in instruction and student services

Increased rental, gifts and donations revenue: \$500K

Local foodservices partnerships; bookstore contract services

\$650K (1.8%) reduction in contracted personnel

\$700K (5.8%) reduction in part-time personnel

Health insurance redesign, resulting in \$500K savings

\$600K (5%) reduction in non-mandatory materials, services, and travel; centralization of office supplies; standardized technology purchases

\$250K investment in bond campaign; \$100K (15%) investment in marketing and website redesign

\$1.75M major maintenance funding (\$750K increase over FY18 level; \$750K decrease over FY19 level)

Strategic Implications

Student Success

The college will continue to invest in enrollment growth and student success strategies including advisors, success coaches, tutoring, and recruitment. Department hours of operation will be maintained.

Part-time budgets will be reduced through scheduling and enrollment management. Part-time funding will be sufficient to optimize sections in support of student enrollment, progression and completion, and to maintain services and operations. A \$6 tuition increase will provide essential revenues to support investments in instruction and student services.

Investments:

Contracted faculty: funding for 11.5 new positions, \$1M

Classified advisors, success coaches, resource center staffing: \$500K

Access & Equity

The college will continue to invest in access, equity, and inclusion work to include recruitment of diverse students and staff, development and implementation of a college-wide equity lens, and programming in the Multicultural Center, Gender Equity Center, and Student Life and Leadership Development.

Investments:

Multicultural Center, Student Unions, Student Recruitment, Equity Lens Development: \$500K

Regional Economic Driver

The college will invest in economic and workforce development and institutional advancement, which will provide both regional economic impact and improved long-term financial sustainability.

Investments:

Institutional Advancement, Data Analytics: \$275K

Summary

This budget scenario balances moderate increases in the cost of attendance with essential investments to support student success, college strategic priorities, and long-term financial sustainability. It will provide resources to continue improving student enrollment, student success initiatives, and program and curricular development and redesign.

FY2020 Budget Scenario 4: Strategic Investments (continued)

Impacts

Contracted employees: reduction of 6-9 positions through voluntary separation incentives, attrition, and reorganization. Contracted classified staff in the bookstore and foodservices will be provided opportunities for continued employment at the college.

Part-time personnel: some part-time faculty and staff will have reduced assignments and hours; these may be restored with enrollment gains

Continued support of student access and equity goals; continued gains in student enrollment and retention

Increased annual cost of attendance: \$270 (4.6%) at 15 credits/term; \$216 (4.5%) at 12 credits/term

State Funding Scenarios

	Community College Support Fund (Biennium)	Lane Allocation	Total Revenue
Base Planning Projection	\$ 590,000,000	8.0%	\$ 23,600,000
Change per 1/2% change in Lane allocation			\$ 1,475,000
Change per \$10M change in support fund			\$ 400,000

The state community college funding level for the 2020-2022 biennium will likely not be determined prior to the college's legal budget development timeline. The college's percent allocation is determined through the state funding formula's FTE calculation, which won't be determined until after final 2018-2019 FTE figures from each college are processed.

The college is using \$590M state funding for its planning and budget development figure, based on OCCA recommendations. Lane's Budget Office will release a formal planning projection in March 2019 that includes an updated estimate of the percent allocation Lane will receive based on the FTE-driven state funding formula.

If the college's state revenue is **HIGHER** than projected due to higher levels of overall funding, including CTE funding and/or a higher percent allocation due to relative enrollment gains, the college will explore:

- 1) reducing the cost of attendance through tuition reductions
- 2) increased investments in student success, access and equity, and driving the regional economy. These investments will come primarily in the form of personnel.
- 3) investments in capital outlay and major maintenance

If state funding for the 2019-2020 biennium comes in **LOWER** than the college's planning projection, the college will hold vacant positions open and further limit part-time and materials and services expenditures. The college may also need to consider program and service reductions based on reduced state funding.

Food Services Report

	2015	2016	2017	2018	2019 Est.
Credit Student Headcount	18,383	17,212	16,376	15,623	15,400
Revenue	\$ 1,275,932	\$ 980,963	\$ 696,705	\$ 731,409	\$ 570,500
Personnel					
Management	\$ 114,066	\$ 116,674	\$ 56,369	\$ 101,976	\$ 103,110
Contracted Staff	266,178	181,925	137,273	166,603	172,200
PT Staff	229,323	225,709	223,936	188,437	122,500
OPE	328,885	277,396	209,132	248,337	226,700
	<u>\$ 938,452</u>	<u>\$ 801,704</u>	<u>\$ 626,710</u>	<u>\$ 705,353</u>	<u>\$ 624,510</u>
Materials and Supplies	\$ 861,736	\$ 571,041	\$ 478,561	\$ 522,853	\$ 366,000
Operating Income	\$ (524,256)	\$ (391,782)	\$ (408,566)	\$ (496,797)	\$ (420,010)
Capital Outlay	79,351	28,915	-	-	-
Ending Fund Balance	\$ (564,082)	\$ (984,779)	\$ (1,393,345)	\$ (1,890,142)	\$ (2,310,152)
Sales/Student	\$ 69	\$ 57	\$ 43	\$ 47	\$ 37
Current Staff	Headcount	FTE	Notes		
Management	2	1.5	one manager split 50/50 with CML		
Contracted Classified	5	3.9	one split 50/25/25 with CML, CAHMT		
Part-Time Classified	23	5.2	average 40 hours/month fall term 2018		

Titan Store Report

	2015	2016	2017	2018	2019 Est.
Credit Student Headcount	18,383	17,212	16,376	15,623	15,400
Revenue	\$ 5,119,981	\$ 4,540,269	\$ 3,767,507	\$ 3,117,322	\$ 2,493,900
Personnel					
Contracted Management	\$ 59,825	\$ 61,180	\$ 63,795	\$ 74,877	\$ 56,800
Contracted Staff	539,571	459,109	441,691	370,440	231,700
PT Staff	319,329	283,502	243,403	201,998	202,000
OPE	504,885	441,076	416,364	368,591	266,300
	<u>\$ 1,423,610</u>	<u>\$ 1,244,867</u>	<u>\$ 1,165,253</u>	<u>\$ 1,015,906</u>	<u>\$ 756,800</u>
Materials and Supplies	\$ 4,165,525	\$ 3,474,339	\$ 2,850,186	\$ 2,422,146	\$ 1,995,100
Operating Income	\$ (469,154)	\$ (178,937)	\$ (247,932)	\$ (320,730)	\$ (258,000)
Capital Outlay	48,979	214	-	-	-
General Fund Contribution	50,731	550,000	500,000	500,000	500,000
Ending Fund Balance	\$ 2,817,861	\$ 2,088,710	\$ 1,340,778	\$ 520,048	\$ (237,952)
Sales/Student	\$ 279	\$ 264	\$ 230	\$ 200	\$ 162
Current Staff	Headcount	FTE	Notes		
Management	1	0.6	one manager split 60/40 with P&G		
Contracted Classified	5	3.5	2 staff partially reassigned		
Part-Time Classified	49	7.0	average 24 hours/month fall term 2018		