

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET



2021-2022

REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

Area 1: Mr. Tracy Coppini
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Term of Office expires: December 2022



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Term of Office expires: December 2024



REDWOODS COMMUNITY COLLEGE DISTRICT

BOARD OF TRUSTEES

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Term of Office expires: December 2024



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Term of Office expires: December 2024



REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2021-2022

COLLEGE OVERVIEW

Located on northern California's picturesque Redwood Coast, College of the Redwoods is a community college that delivers excellent academic and career technical education. Established in 1964, CR serves a diverse population of communities in Del Norte and Humboldt counties as well as the western edge of Trinity counties. CR's main campus is located just south of Eureka in Humboldt County, and an Education center is in Crescent City. An instructional site can be found in Hoopa. CR's Community Education office is located in downtown Eureka.

CR offers a wide variety of accessible learning opportunities, including online classes and other distance education options. CR awards Associate of Arts and Associate of Science Degrees as well as a wide variety of career education certificates for vocational and professional development. It is an accredited, two-year institution that has articulation agreements with major four-year universities. CR is committed to the success of each student.

CR MISSION

College of the Redwoods puts every student success first by providing accessible and relevant transfer, career and adult education of the highest quality.

We strive to create a safe and inclusive environment that promotes and values diversity, equity, and inclusion among students, faculty, and staff.

We partner with the community to contribute to the economic vitality and lifelong learning needs of our District.

We continually assess student learning and institutional performance which leads directly to the continuous improvement of our curriculum, programs and services.

To achieve its mission, the Redwoods Community College District follows the mission of the California Community College System as determined by the State Legislature.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2021-2022

CR VISION STATEMENT

College of the Redwoods is a learning community where lives are transformed.

VALUES

Student Success and Access:

We put students first, ensuring that student learning, advancement, and access are pivotal to all we do.

Educational Excellence and Innovation:

We value ongoing and systematic planning and evaluating methods that move us toward excellence.

Honoring Diversity:

We value all members of our community and strive to create a diverse, nurturing, honest, and open environment.

Participatory Governance:

We value ethical behavior and strive to create a culture where all students, staff, faculty and administrators engage in inclusive, ongoing and self reflective decision making processes.

Environmental Awareness:

We value the environment and the need to minimize our impacts upon it, utilizing sustainable practices and acting as global citizens.

Community Development:

We value the economic and intellectual development of the various communities we serve.

Supportive Culture:

We strive to create a supportive, problem-solving culture, and we recognize the proven usefulness of an interest-based approach (IBA) for achieving trust, cooperation, and effective problem solving.

REDWOODS COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2021-2022

VISION FOR SUCCESS GOALS

Goal 1C: Increase All Students Who Attained the Vision Goal Completion Definition

College of the Redwoods will increase among all students, the number of students who earned various types of awards and the number of students who enrolled in either a noncredit career education course or any college level credit course in the selected or subsequent year from 526 in 2016-17 to 657 in 2021-22, an increase of 25%.

Goal 2A: Increase All Students Who Earned an Associate Degree for Transfer

College of the Redwoods will increase among all students, the number who earned an associate degree for transfer in the selected or subsequent year from 59 in 2016-17 to 87 in 2021-22, an increase of 47%.

Goal 2B: Increase All Students Who Transferred to a CSU or UC Institution

College of the Redwoods will increase among all students, the number who transferred to a fouryear institution from 311 in 2016-17 to 420 in 2021-22, an increase of 35%.

Goal 3A: Decrease Average Number of Units Accumulated by All Associate Degree Earners

College of the Redwoods will decrease among all students who earned an associate degree in the selected year, the average number of units earned in the California community college system among students who had taken at least 60 units at the college from 86 in 2016-17 to 79 in 2021- 22, a decrease of 8%.

Goal 4C: Increase All Students with a Job Closely Related to Their Field of Study

College of the Redwoods will increase among all students who responded to the CTE Outcomes Survey and did not transfer, the proportion who reported that they are working in a job very closely or closely related to their field of study from 69% in 2016-17 to 77% in 2021-22, an increase of 12%.

Goal 5.1C: Increase All Students who Attained the Vision Goal Completion Definition

DI Student Group	2016-17	2021-22	%Increase
Hispanic	65	100	54%
LGBT	12	15	25%
First Generation	101	130	29%

Goal 5.2A: Increase All Students who Earned an Associate Degree for Transfer

DI Student Group	2016-17	2021-22	%Increase
First Generation	11	18	64%

Goal 5.2B: Increase All Students who Transferred to a CSU or UC Institution

DI Student Group	2016-17	2021-22	%Increase
Disabled	29	49	69%
First Generation	54	77	43%

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022**

TABLE OF CONTENTS

ITEM	PAGE
PRESIDENT'S MESSAGE	1
2021-22 FINAL BUDGET ASSUMPTIONS	2
UNRESTRICTED GENERAL FUND	
SUMMARY	3
REVENUES	4
USES	5
USES CHART	6
SALARY ANALYSIS	7
SALARY CHART	8
BENEFITS	9
FIXED EXPENSES	10
MULTI-YEAR FORECAST	11
OTHER FUNDS	
RESTRICTED	12
STUDENT FINANCIAL AID	13
DEBT SERVICE	14
CHILD DEVELOPMENT CENTER	15
STUDENT FARM	16
OTHER SPECIAL REVENUE	17
CAPITAL PROJECTS	18
ENTERPRISE	19
EMPLOYEE BENEFIT TRUST	20
PENSION CONTRIBUTION	21
ASSOCIATED STUDENTS	22
SUBFUND CODE IDENTIFICATION	23
OBJECT CODE IDENTIFICATION	24-25

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022**

PRESIDENT'S MESSAGE

Our budget is a demonstrable representation of the College's mission and strategic direction, an adherence to accreditation standards and eligibility standards, and our commitment to provide the highest quality education and services within a realistic and balanced budget. This budget is based on the best understandings at the time it was developed.

Thanks to the hard work of the College of the Redwoods administrative team, I am presenting this structurally balanced budget to the Board of Trustees, college constituencies and our service area community. This final budget provides the foundation for College of the Redwoods to continue playing an important role in the education and economic development our service area.

The 2021-22 Final Budget Assumptions are:

- 2021-22 Estimated Student Centered Funding Formula Revenue;
- COLA pass-through and salary schedule advancement for permanent staff;
- COLA pass-through, salary schedule advancement and parity increases for associate faculty;
- Managing salary costs through vacancy management and position inventory control; and
- Transferring \$90,000 to the Child Development Center, \$59,567 to the Shively Farm, and \$820,000 to the OPEB fund.

Keith

Keith Flamer
President/Superintendent
College of the Redwoods

REDWOODS COMMUNITY COLLEGE DISTRICT

2021-2022 FINAL BUDGET ASSUMPTIONS

Revenue

2021-22 Assuming Student Centered Funding Formula Revenue

The enacted State Budget reflects revenue performance that was better than expected. As a result, the COLA estimate has increased from the 1.5% January estimate, to 5.07%. This new COLA rate includes a catch-up amount for 2020-21 and a small COLA for 2021-22. The Student Centered Funding Formula (SCFF) FTES, Student Success, and Supplemental rates increase with COLA. These new rates have been incorporated into a SCFF calculator, along with 2021-22 FTES, Student Success, and Supplemental count estimates. For both 2020-21 and 2021-22 College of the Redwoods will be opting-in to the Emergency Conditions Allowance for FTES. This means that 2019-20 FTES will be used for both 2020-21 and 2021-22 in the funded FTES calculation. Given these assumptions, estimated SCFF revenue will be \$31,217,348 for 2021-22. Hold Harmless revenue is estimated to be \$29,973,484 for 2021-22. Since SCFF revenue is higher, this is the revenue that will be assumed in the Redwoods Community College District's 2021-22 Tentative Budget.

2021-22 Estimated Hold Harmless	\$	29,973,484
2021-22 Estimated SCFF	\$	31,217,348

Expense

Salaries:

Permanent staff based on the 21-22 position inventory and includes salary schedule advancement and a pass-through of the estimated 5.07% COLA.

Associate faculty (AF) budget is an estimate based off of the Fall 2021 academic schedule of classes, and includes increases for COLA, salary schedule advancement, and parity pay.

Temp/hourly staff based on an estimated need.

Benefits:

Permanent staff benefits include an estimated STRS of 15.92% and PERS of 23.00%. Health and welfare benefits include SISC medical, dental, and vision estimated rates for 2021-22.

Temporary/hourly staff benefits include an increase for STRS and PERS.

Fixed Expenses:

Fixed expenses include increases in some expenses such as insurance, with offsetting decreases in some utilities.

Other Operating:

Other Operating expenses includes the partial re-instatement of the PE/Athletics discretionary budget, as well as \$100,000 to address diversity, equity, and inclusion (DEI) initiatives, as recommended as a budget assumption priority by the Board of Trustees, as well as \$400,000 for student accounts receivable (bad debt).

Capital Outlay:

The allocation is the same as the 2020-21 amount.

Transfers:

Net transfers out

- o \$90,000 Child Development Center (\$90,000 for 2020-21)
- o \$59,567 Shively Farm (\$50,991 for 2020-21)
- o \$820,000 OPEB (\$645,000 for 2020-21)

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
UNRESTRICTED GENERAL FUND - SCFF
STATEMENT OF CHANGES IN FUND BALANCES

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET SCFF 2021-2022
SOURCES OF FUNDS			
BEGINNING FUND BALANCE	\$ 2,664,004	\$ 3,149,756	\$ 4,052,591
REVENUES			
SCFF REVENUE (1)	29,516,003	30,158,763	31,217,348
FEDERAL (2)	85,421	29,562	41,580
OTHER STATE (3)	1,045,192	1,054,392	1,067,057
OTHER LOCAL (4)	1,064,380	781,748	730,000
OTHER FINANCING SOURCES			
TOTAL REVENUE	31,710,996	32,024,465	33,055,985
TOTAL SOURCES	34,375,000	35,174,221	37,108,576
USE OF FUNDS			
SALARIES (5)	18,507,015	16,273,755	18,448,686
BENEFITS (6)	7,259,953	6,797,019	7,667,168
TOTAL SALARIES & BENEFITS	25,766,968	23,070,774	26,115,854
FIXED EXPENSES (7)	2,534,824	2,329,224	2,528,743
OTHER OPERATING (8)	1,027,262	2,884,098	2,218,555
CAPITAL OUTLAY	38,106	52,501	50,000
OTHER OUTGO	1,245	3,322	
TOTAL OTHER EXPENSES	3,601,437	5,269,145	4,797,298
TOTAL USES	29,368,405	28,339,919	30,913,152
SOURCES OVER (UNDER) USES	5,006,595	6,834,302	6,195,424
TRANSFER IN (OUT) (9) (10)	(1,856,839)	(2,781,711)	(969,567)
ENDING FUND BALANCE	\$ 3,149,756	\$ 4,052,591	\$ 5,225,857
ENDING FUND PERCENT	10.5%	13.0%	16.4%

(1) 2021-22 revenue is based off a Student Centered Funding Formula calculator, including Supplemental and Student Success metric estimates, assuming an extension of the Emergency Conditions Allowance through 2021-22, and a 5.07% COLA increase for the rates.

(2) Federal revenue includes Pell administrative allowance, Redwood National Parks In Lieu of Taxes, and Forest Reserve funds.

(3) The increase in Other State revenue is based off a one-time allocation of Full-time Faculty Hiring funds, offset by an estimated decrease in Unrestricted Lottery funds.

(4) The increase in Other Local revenue is based off an estimated increase in Non-Resident Tuition.

(5) Permanent staff salaries include salary schedule advancement and a pass-through of the estimated 5.07% COLA. 2020-21 SERP retirements and replacements at a lower salary step are included. Temporary staff salaries include increases for statutory and contractual obligations, including salary schedule advancement for Associate Faculty as well as a 1% parity increase.

(6) Permanent staff health and welfare benefits include estimated SISC medical, dental, and vision rates. For 2021-22 the estimated STRS rate is 15.92% and PERS is 23.0%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(7) Fixed expenses include increases in some expenses such as insurance, with offsetting decreases in some utilities.

(8) The decrease in Other Operating expenses includes the partial re-instatement of the PE/Athletics discretionary budget, \$100,000 to address diversity, equity, and inclusion (DEI) initiatives, as well as \$400,000 for student accounts receivable (bad debt), offset by the removal of the one time cost of approximately \$300,000 for the "incurred but not reported" (IBNR) charges and the large student accounts receivable write-off from 2020-21.

(9) 2020-21 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$50,991, and OPEB \$645,000. Revenue contingent transfers out for 2020-21 include an additional \$1,500,000 to OPEB, and \$500,000 to the Pension fund.

(10) 2021-22 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$59,567, and OPEB \$820,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
UNRESTRICTED GENERAL FUND - STUDENT CENTERED FUNDING FORMULA
STATEMENT OF REVENUES

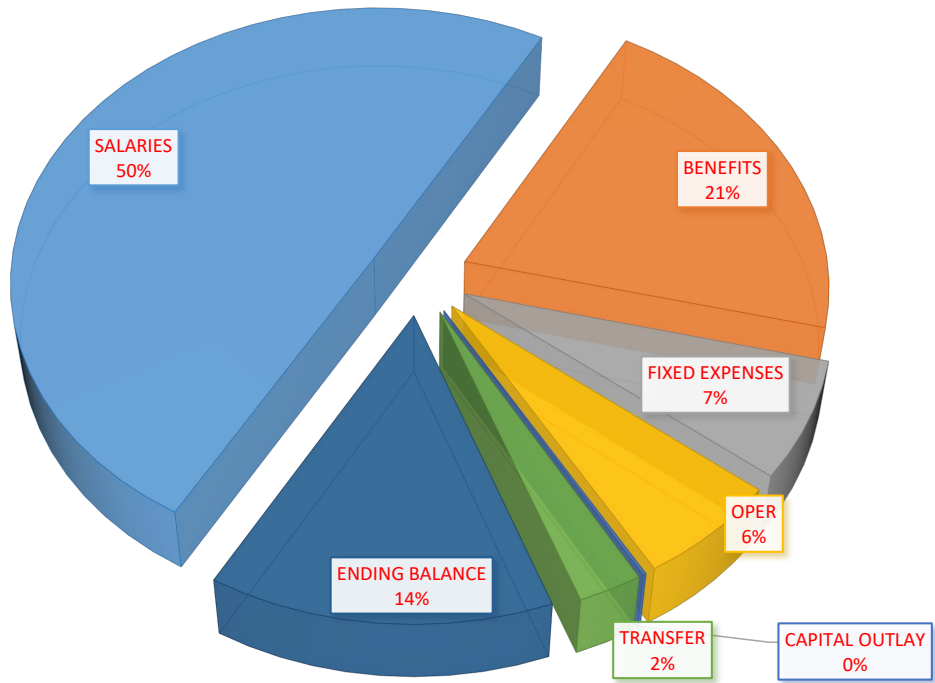
	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET SCFF 2021-2022	% CHANGE
REVENUES:				
STUDENT CENTERED FORMULA				
STATE APPORTIONMENT	\$ 17,271,252	\$ 13,711,899	\$ 16,307,348	18.9%
STATE SUBVENTIONS	393,544			
TOTAL	<u>17,664,796</u>	<u>13,711,899</u>	<u>16,307,348</u>	<u>18.9%</u>
PROPERTY TAXES				
SECURED	8,529,360	9,142,664	9,860,000	7.8%
UNSECURED	364,579	375,693		
TOTAL TAXES	<u>8,893,938</u>	<u>9,518,357</u>	<u>9,860,000</u>	<u>3.6%</u>
ENROLLMENT FEES	<u>1,138,481</u>	<u>939,067</u>	<u>1,050,000</u>	<u>11.8%</u>
PROP 30 EPA	<u>1,818,788</u>	<u>5,989,440</u>	<u>4,000,000</u>	<u>-33.2%</u>
TOTAL SCFF REVENUE	<u>29,516,003</u>	<u>30,158,763</u>	<u>31,217,348</u>	<u>3.5%</u>
FEDERAL REVENUE	<u>85,421</u>	<u>29,562</u>	<u>41,580</u>	<u>40.7%</u>
STATE REVENUE				
CA STATE LOTTERY	538,991	696,512	391,200	-43.8%
OTHER REVENUE	506,201	357,880	675,857	88.9%
TOTAL STATE	<u>1,045,192</u>	<u>1,054,392</u>	<u>1,067,057</u>	<u>1.2%</u>
LOCAL REVENUE				
INTEREST	114,206	60,000	70,000	16.7%
NON-RESIDENT TUITION	676,450	362,909	460,000	26.8%
OTHER STUDENT CHARGES				
OTHER MISC. REVENUE	273,723	358,839	200,000	-44.3%
TOTAL LOCAL	<u>1,064,380</u>	<u>781,748</u>	<u>730,000</u>	<u>-6.6%</u>
TOTAL REVENUE	<u>\$ 31,710,996</u>	<u>\$ 32,024,465</u>	<u>\$ 33,055,985</u>	<u>3.2%</u>

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
UNRESTRICTED GENERAL FUND - STUDENT CENTERED FUNDING FORMULA
STATEMENT OF USES OF FUNDS

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET SCFF 2021-2022	% CHANGE
USE OF FUNDS				
SALARIES	\$ 18,507,015	\$ 16,273,755	\$ 18,448,686	13%
BENEFITS	7,259,953	6,797,019	7,667,168	13%
TOTAL SALARIES & BENEFITS	<u>25,766,968</u>	<u>23,070,774</u>	<u>26,115,854</u>	13%
FIXED EXPENSES	2,534,824	2,329,224	2,528,743	9%
OTHER OPERATING	1,027,262	2,884,098	2,218,555	-23%
CAPITAL OUTLAY	38,106	52,502	50,000	-5%
OTHER OUTGO	1,245	3,322		
TOTAL OTHER EXPENSES	<u>3,601,437</u>	<u>5,269,146</u>	<u>4,797,298</u>	-9%
TOTAL USES	<u>\$ 29,368,405</u>	<u>\$ 28,339,920</u>	<u>\$ 30,913,152</u>	9%

USES CHART - STUDENT CENTERED FUNDING FORMULA

USE OF UNRESTRICTED GENERAL FUNDS

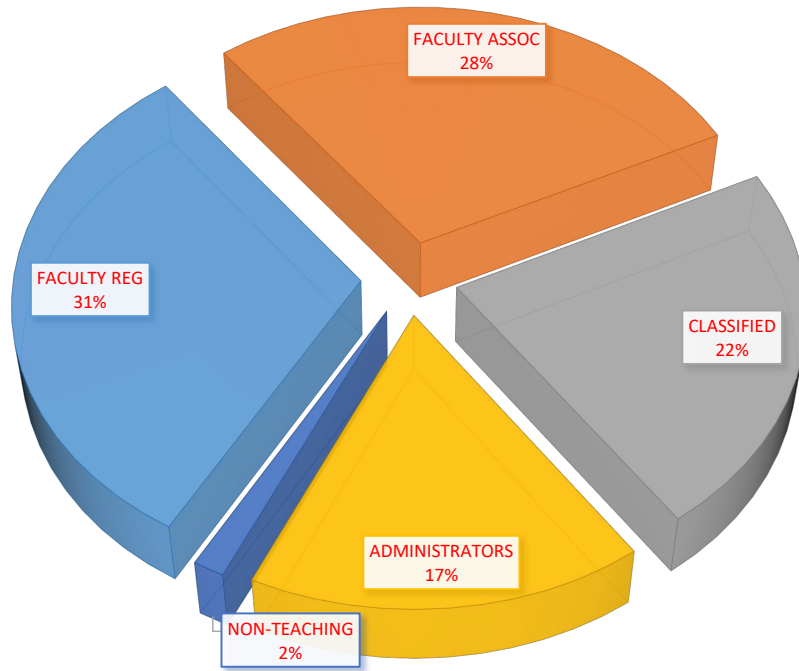


REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
UNRESTRICTED GENERAL FUND
SALARY ANALYSIS

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET 2021-2022	% CHANGE
SALARIES				
FACULTY				
INSTRUCTORS-REGULAR	\$ 5,939,227	\$ 5,916,143	\$ 5,759,888	-2.6%
ASSOCIATE INSTRUCTORS	5,609,995	3,789,061	5,213,393	37.6%
NON-INSTRUCTORS-REGU.	136,639	38,276	75,998	98.6%
NON-INSTRUCTORS-HOURLY	238,216	175,954	174,000	-1.1%
TOTAL FACULTY	11,924,077	9,919,434	11,223,279	13.1%
CLASSIFIED				
STAFF-REGULAR	3,000,812	2,933,854	3,337,240	14%
INSTRUCTIONAL-REGULAR	276,663	265,006	347,004	31%
HOURLY	439,093	310,539	376,619	21%
OVERTIME	20,681	34,472	60,000	74%
TOTAL CLASSIFIED	3,737,248	3,543,872	4,120,863	16%
ADMINISTRATORS				
ACADEMIC	1,559,380	1,480,567	1,545,004	4%
CLASSIFIED	1,286,309	1,329,882	1,559,540	17%
TOTAL ADMINSTRATORS	2,845,689	2,810,449	3,104,544	10%
TOTAL SALARIES	\$ 18,507,015	\$ 16,273,755	\$ 18,448,686	13%

SALARY CHART

SALARIES UNRESTRICTED GENERAL FUNDS



**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022**

**UNRESTRICTED GENERAL FUND
BENEFIT ANALYSIS**

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> <u>ACTUALS</u> 2020-2021	<u>FINAL</u> <u>BUDGET</u> 2021-2022	<u>%</u> <u>CHANGE</u>
PUBLIC RETIREMENT				
STRS	\$ 1,730,705	\$ 1,452,282	\$ 1,684,354	16%
PERS	982,520	\$ 993,606	\$ 1,276,671	28%
FICA/MEDICARE	758,917	\$ 653,751	\$ 773,131	18%
UNEMPLOYMENT	37,505	\$ 42,055	\$ 110,961	164%
WORKERS COMP. INS	212,592	\$ 192,640	\$ 219,372	14%
HEALTH PROTECTION				
MEDICAL, DENTAL, VISION & DISABILITY	3,537,715	3,462,685	3,602,679	4%
BENEFITS, OTHER				
BENEFITS, TEMPORARY				
OTHER BENEFITS	-			
TOTAL OTHERS	-			
TOTAL BENEFITS	\$ 7,259,953	\$ 6,797,019	\$ 7,667,168	13%

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
UNRESTRICTED GENERAL FUND
FIXED EXPENSE ANALYSIS

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> ACTUALS 2020-2021	<u>FINAL</u> BUDGET 2021-2022	<u>%</u> CHANGE
FIXED EXPENSES				
UTILITIES				
ELECTRIC	\$ 398,265	\$ 310,282	\$ 382,000	23%
GAS	176,811	222,100	220,000	-1%
TELEPHONE	55,492	71,947	77,801	8%
DISPOSAL SERVICE	50,771	27,620	56,000	103%
WATER	17,295	24,245	33,000	36%
INTERNET	8,430	9,332	15,000	61%
SEWER SERVICE	3,829	3,752	4,300	15%
LAUNDRY SERVICE	6,460	10,266	11,260	10%
	<u>717,353</u>	<u>679,543</u>	<u>799,361</u>	<u>18%</u>
SERVICES				
PROFESSIONAL SERVICES	584,018	469,518	639,382	36%
SOFTWARE MAINTENANCE	551,293	615,264	690,000	12%
INSURANCE	682,161	564,899	400,000	-29%
	<u>1,817,471</u>	<u>1,649,680</u>	<u>1,729,382</u>	<u>5%</u>
TOTAL FIXED EXPENSES	<u>\$ 2,534,824</u>	<u>\$ 2,329,224</u>	<u>\$ 2,528,743</u>	<u>9%</u>

REDWOODS COMMUNITY COLLEGE DISTRICT
BUDGET FORECAST THROUGH 2023-2024
UNRESTRICTED GENERAL FUND

	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET SCFF 2021-2022	BUDGET FORECAST HH 2022-2023	BUDGET FORECAST SCFF 2023-2024
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 3,149,756	\$ 4,052,591	\$ 5,225,858	\$ 4,735,566
REVENUES				
STATE APPORTIONMENT (1)	30,158,763	31,217,348	30,423,086	31,109,756
FEDERAL	29,562	41,580	41,580	41,580
OTHER STATE (2)	1,054,392	1,067,057	1,088,398	1,110,166
OTHER LOCAL (3)	781,748	730,000	900,000	1,000,000
OTHER FINANCING SOURCES				
TOTAL REVENUE	<u>32,024,465</u>	<u>33,055,985</u>	<u>32,453,064</u>	<u>33,261,502</u>
TOTAL SOURCES	<u>35,174,222</u>	<u>37,108,576</u>	<u>37,678,922</u>	<u>37,997,068</u>
USE OF FUNDS				
SALARIES (4)	16,273,755	18,448,686	19,418,650	19,948,676
BENEFITS (5)	6,797,019	7,667,168	8,258,438	8,810,895
TOTAL SALARIES & BENEFITS	<u>23,070,774</u>	<u>26,115,854</u>	<u>27,677,088</u>	<u>28,759,571</u>
FIXED EXPENSES (6)	2,329,223	2,528,743	2,548,743	2,578,743
OTHER OPERATING (7)	2,884,098	2,218,555	1,718,555	1,718,555
CAPITAL OUTLAY	52,502	50,000	50,000	50,000
OTHER OUTGO	3,322	-		
TOTAL OTHER EXPENSES	<u>5,269,145</u>	<u>4,797,298</u>	<u>4,317,298</u>	<u>4,347,298</u>
TOTAL USES	<u>28,339,919</u>	<u>30,913,152</u>	<u>31,994,386</u>	<u>33,106,869</u>
SOURCES OVER (UNDER) USES	6,834,302	6,195,425	5,684,536	4,890,200
TRANSFER IN (OUT) (8) (9)	<u>(2,781,711)</u>	<u>(969,567)</u>	<u>(948,970)</u>	<u>(950,435)</u>
ENDING FUND BALANCE	<u>\$ 4,052,591</u>	<u>\$ 5,225,858</u>	<u>\$ 4,735,566</u>	<u>\$ 3,939,765</u>
ENDING FUND PERCENT	13.0%	16.4%	14.4%	11.6%

(1) State apportionment revenues reflect an estimated 5.07% COLA in 2021-22, a 1.50% COLA in 2022-23, and a 2.00% COLA in 2023-24. Due to the decline in FTES, Hold Harmless is assumed for 2022-23.

(2) The increase in Other State revenue is based off a one-time allocation of Full-time Faculty Hiring funds, offset by an estimated decrease in Unrestricted Lottery funds, with minimal increases in 2022-23, and 2023-24.

(3) Other Local revenue includes an estimated increase in 2021-22 through 2023-24 for Non-Resident Tuition.

(4) Permanent staff salaries include salary schedule advancement and a pass-through of the estimated 5.07% COLA in 2021-22, and step only increases in 2022-23 and 2023-24. 2020-21 SERP retirements and replacements at a lower salary step are included. Temporary staff salaries include increases for statutory and contractual obligations, including salary schedule advancement for Associate Faculty and a 1% parity increase in each year 2021-22 through 2023-24.

(5) Permanent staff health and welfare benefits include estimated SISC medical, dental, and vision rates. For 2021-22 the estimated STRS rate is 15.92% and PERS is 23.0%; in 2022-23 STRS is 18.2% and PERS 25.0%; and in 2023-24 the STRS rate is 18.6% and PERS is 25.6%. Associate faculty and temporary employee benefits include an increase for the STRS and PERS rates.

(6) Fixed expenses include increases in some expenses such as insurance, with offsetting decreases in some utilities for 2021-22 through 2023-24.

(7) The decrease in Other Operating expenses includes the partial re-instatement of the PE/Athletics discretionary budget, \$100,000 to address diversity, equity, and inclusion (DEI) initiatives, as well as \$400,000 for student accounts receivable (bad debt), offset by the removal of one-time expenses that occurred in 2020-21.

(8) 2021-22 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$59,567, and OPEB \$820,000.

(9) 2022-23 and 2023-24 Planned Transfers -Annual transfers out to Child Development Center \$90,000, Shively Farm \$58,970 (\$60,435 for 2023-24), and OPEB \$800,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
RESTRICTED FUND

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2020-2021</u>	<u>FINAL</u> <u>BUDGET</u> <u>2021-2022</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 144,799	\$ 101,338	\$ 333,269	
REVENUE				
FEDERAL SOURCES (1)	1,859,999	4,553,524	7,553,524	65.88%
STATE SOURCES (1)	7,002,387	7,510,079	9,010,079	19.97%
LOCAL SOURCES (1)	370,830	512,146	540,000	5.44%
TRANSFERS IN	130,207	108,849	90,000	-17.32%
TOTAL SOURCES	<u>9,508,222</u>	<u>12,785,936</u>	<u>17,526,872</u>	<u>37.08%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	3,945,827	4,117,996	3,740,153	-9.18%
EMPLOYEE BENEFITS (2)	1,979,515	1,776,824	2,300,141	29.45%
SUPPLIES & MATERIALS (3)	494,943	458,235	1,000,000	118.23%
SERVICES & OTHER OPERATING (3)	1,402,849	1,516,780	2,700,000	78.01%
CAPITAL OUTLAY (3)	626,121	946,772	2,750,000	190.46%
OTHER OUTGO (3)	957,629	3,636,061	2,750,000	-24.37%
TOTAL EXPENDITURES	<u>9,406,884</u>	<u>12,452,667</u>	<u>15,240,294</u>	<u>22.39%</u>
ENDING FUND BALANCE	<u>\$ 101,338</u>	<u>\$ 333,269</u>	<u>\$ 2,286,578</u>	

(1) 2021-22 Federal amounts based on allocations or are estimates generated from 2020-21 amounts, and include Higher Education Emergency Relief (HEER) funds. Local Revenue amounts are estimates generated from 2020-21 amounts with an increase in Parking revenue. 2021-22 State Revenues are based off of 2020-21 allocations with COLA increases as per the 2021-22 State Budget.

(2) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2021-22 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years that include increases for HEERF spending.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
STUDENT FINANCIAL AID TRUST FUND

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET 2021-2022	% CHANGE
SOURCES OF FUNDS				
REVENUE				
FEDERAL STUDENT FINANCIAL AID (1)	\$ 11,576,407	\$ 8,616,061	\$ 11,616,061	34.82%
STATE STUDENT FINANCIAL AID (1)	1,427,259	\$ 756,514	771,644	2.00%
TOTAL REVENUE	13,003,666	9,372,575	12,387,705	32.17%
 USES OF FUNDS				
EXPENDITURES:				
STUDENT FINANCIAL AID	13,003,666	9,372,575	12,387,705	32.17%
TOTAL EXPENDITURES	\$ 13,003,666	\$ 9,372,575	\$ 12,387,705	32.17%

(1) 2021-22 Federal and State revenues are estimates based on available federal award information and the 2021-22 State Budget.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
DEBT SERVICE FUND

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> <u>ACTUALS</u> 2020-2021	<u>FINAL</u> <u>BUDGET</u> 2021-2022	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 3,334,820	\$ 3,647,215	\$ 3,675,320	
REVENUE				
LOCAL SOURCES (1)	3,040,444	2,800,104	2,884,107	3.00%
TOTAL SOURCES	6,375,264	6,447,319	6,559,427	1.74%
USES OF FUNDS				
USE OF FUNDS				
DEBT SERVICE-PRINCIPLE (2)	1,510,000	1,630,000	1,750,000	7.36%
DEBT SERVICE-INTEREST (2)	1,216,069	1,140,019	1,072,719	-5.90%
OTHER OPERATING EXP.	1,980	1,980	1,980	0.00%
TOTAL USE OF FUNDS	2,728,049	2,771,999	2,824,699	1.90%
ENDING FUND BALANCE	\$ 3,647,215	\$ 3,675,320	\$ 3,734,729	

(1) 2021-22 Local revenue amounts assume a 3% increase from 2020-21 levels.

(2) 2021-22 Principal and Interest amounts are from the Bond Debt Service Schedule.

**REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022**

CHILD DEVELOPMENT FUND

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> ACTUALS 2020-2021	<u>FINAL</u> BUDGET 2021-2022	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 134,149	\$ 134,497	\$ 112,798	
REVENUE				
FEDERAL SOURCES (1)	280,708	308,043	261,120	-15.23%
STATE SOURCES (1)	451,580	594,420	606,309	2.00%
LOCAL SOURCES (1)	23,548	28,940	30,000	3.66%
TRANSFERS IN	90,000	90,000	90,000	0.00%
TOTAL SOURCES	<u>979,984</u>	<u>1,155,900</u>	<u>1,100,227</u>	<u>-4.82%</u>
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (2)	415,497	429,315	470,413	9.57%
EMPLOYEE BENEFITS (2)	280,195	297,363	327,623	10.18%
SUPPLIES & MATERIALS (3)	57,210	87,181	77,073	-11.59%
SERVICES & OTHER OPERATING (3)	72,770	102,063	108,439	6.25%
CAPTIAL OUTLAY (3)	19,414	127,180	50,000	-60.69%
TRANSFER OUT	401	-		
TOTAL EXPENDITURES	<u>845,487</u>	<u>1,043,102</u>	<u>1,033,548</u>	<u>-0.92%</u>
ENDING FUND BALANCE	<u>\$ 134,497</u>	<u>\$ 112,798</u>	<u>\$ 66,679</u>	

(1) 2021-22 Federal, State, and Local Revenue amounts are estimates generated from 2020-21 amounts and grant award/contract notifications.

(2) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2021-22 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years and contract budgets.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
STUDENT FARM

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET 2021-2022	%CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 3,703	\$ 18,352	\$ 59,646	
REVENUE				
FEDERAL SOURCES				
STATE SOURCES				
LOCAL SOURCES (1)	130,334	104,539	75,000	-28.26%
TRANSFERS IN (2)	83,922	81,334	59,567	-26.76%
TOTAL SOURCES	217,959	204,225	194,213	-4.90%
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	51,883	34,749	37,906	9.08%
EMPLOYEE BENEFITS (3)	31,998	21,957	22,633	3.08%
SUPPLIES & MATERIALS (4)	33,811	32,612	34,000	4.26%
SERVICES & OTHER OPERATING (4)	17,291	17,431	19,000	9.00%
CAPITAL OUTLAY	64,624	37,830	-	0.00%
STUDENT FINANCIAL AID	-	-	-	0.00%
TOTAL EXPENDITURES	199,607	144,580	113,539	-21.47%
ENDING FUND BALANCE	\$ 18,352	\$ 59,646	\$ 80,674	

(1) 2019-20 Local revenue includes \$71,007 from the Cal Trans Grant, and 2021-22 Local revenue includes \$35,623 from the Cal Trans Grant. 2021-22 Farm revenues are expected to increase due to the activities of the full time farm manager.

(2) 2020-21 Transfers in include \$34,600 in lost revenue reimbursement from HEERF. 2021-22 Transfers in may decrease due to an estimated increase in sales as the result of the full time farm manager.

(3) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) Supplies, Materials, Services, and Other Operating are 2020-21 budgeted amounts carried forward.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
OTHER SPECIAL REVENUE FUND

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> <u>ACTUALS</u> 2020-2021	<u>FINAL</u> <u>BUDGET</u> 2021-2022	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 566,932	\$ 587,867	\$ 956,177	
REVENUE				
LOCAL SOURCES (1)	883,040	997,508	1,047,508	5.01%
TRANSFERS IN (2)	-	52,678	10,000	0.00%
TOTAL SOURCES	1,449,972	1,638,053	2,003,684	22.32%
USES OF FUNDS				
EXPENDITURES:				
STAFF SALARIES (3)	426,078	331,113	395,130	19.33%
EMPLOYEE BENEFITS (3)	237,407	176,602	229,296	29.84%
SUPPLIES & MATERIALS (43)	42,928	56,801	75,000	32.04%
SERVICES & OTHER OPERATING (4)	138,532	97,477	250,000	156.47%
CAPITAL OUTLAY (4)	15,597	19,698	10,000	-49.23%
TRANSFER OUT (4)	1,563	184	200	8.70%
TOTAL EXPENDITURES	862,105	681,876	959,626	40.73%
ENDING FUND BALANCE	\$ 587,867	\$ 956,177	\$ 1,044,059	

(1) 2021-22 Revenues include an estimated decrease due to a tenant vacating a portion of the Redwood Business Complex slightly offset by an increase in student housing revenue.

(2) 2020-21 Transfers in include lost revenue reimbursement from HEERF for lost Residence Hall revenue.

(3) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) 2021-22 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are 2020-estimates based off prior years.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
CAPITAL PROJECT FUNDS

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> ACTUALS 2020-2021	<u>FINAL</u> BUDGET 2021-2022	<u>%</u> CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 1,954,615	\$ 1,407,938	\$ 1,005,804	
REVENUE				
STATE SOURCES (1)	18,504,999	10,231,266	15,000,000	46.61%
LOCAL SOURCES	52,950	40,000	45,000	12.50%
TOTAL SOURCES	<u>20,512,564</u>	<u>11,679,204</u>	<u>16,050,804</u>	<u>37.43%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	-	-	-	
BENEFITS (2)	-	-	-	
SUPPLIES & MATERIALS (3)	18,713	9,187	30,000	226.56%
SERVICES & OTHER OPERATING (3)	18,998,764	10,657,776	14,400,000	35.11%
CAPITAL OUTLAY (3)	87,149	6,438	700,000	10773.53%
OTHER OUTGO	-	-	-	
TOTAL EXPENDITURES	<u>19,104,626</u>	<u>10,673,400</u>	<u>15,130,000</u>	<u>41.75%</u>
ENDING FUND BALANCE	<u>\$ 1,407,938</u>	<u>\$ 1,005,804</u>	<u>\$ 920,804</u>	

(1) 2021-22 State Revenues include an estimated decrease due to the near completion of the Utility Infrastructure Replacement offset by the estimated expenses of the initial construction phase for Creative Arts.

(2) 2021-22 Salary and Benefits are zero as no salary or benefits will be expensed to Capital Projects.

(3) 2021-22 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates based off expected Measure Q and State Capital Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
ENTERPRISE FUNDS

	<u>ACTUAL</u> 2019-2020	<u>ESTIMATED</u> <u>ACTUALS</u> 2020-2021	<u>FINAL</u> <u>BUDGET</u> 2021-2022	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 682,001	\$ 901,794	\$ 1,207,435	
REVENUE				
LOCAL SOURCES (1)	1,245,883	943,972	1,200,000	27.12%
TRANSFERS IN (2)		496,873		
TOTAL SOURCES	<u>1,927,884</u>	<u>2,342,639</u>	<u>2,407,435</u>	<u>2.77%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	546,490	334,591	606,499	81.27%
BENEFITS (2)	245,471	156,276	162,787	4.17%
SUPPLIES & MATERIALS (3)	52,028	34,022	70,000	105.75%
SERVICES & OTHER OPERATING (3)	132,832	130,883	140,000	6.97%
CAPITAL OUTLAY (3)	32,446	462,938	100,000	-78.40%
OTHER OUTGO (3)	16,823	16,493	20,000	21.26%
TOTAL EXPENDITURES	<u>1,026,090</u>	<u>1,135,204</u>	<u>1,099,286</u>	<u>-3.16%</u>
ENDING FUND BALANCE	<u>\$ 901,794</u>	<u>\$ 1,207,435</u>	<u>\$ 1,308,149</u>	

(1) 2021-22 Revenues include an estimated increase for Bookstore, Dining Services, Workforce and Community Education, and Student House Project activity.

(2) 2020-21 Transfers in include lost revenue reimbursement from HEERF for lost Dining Services and Community Education revenue.

(3) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(4) 2021-22 Supplies, Materials, Services, Other Operating, and Capital Outlay amounts are estimates as per projected Bookstore, Dining Services, Workforce and Community Education, and Student House Project activity.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
EMPLOYEE BENEFIT TRUST

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2020-2021</u>	<u>FINAL</u> <u>BUDGET</u> <u>2021-2022</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 382,847	\$ 1,316,247	\$ 2,814,800	
REVENUE				
LOCAL SOURCES (1)	1,753,746	2,299,097	960,000	-58.24%
TOTAL SOURCES	2,136,593	3,615,344	3,774,800	4.41%
USES OF FUNDS				
EXPENDITURES:				
RETIREE BENEFITS (2)	820,346	800,544	870,744	8.77%
ENDING FUND BALANCE	\$ 1,316,247	\$ 2,814,800	\$ 2,904,056	

(1) Local Sources include a transfer in from the unrestricted general fund and monthly employer contributions. The transfer in for 2019-20 was \$1,570,000, and the planned transfer in for 2020-21 is \$645,000 with an additional revenue-contingent transfer in of \$1.5 million. The planned transfer in for 2021-22 is \$820,000.

(2) 2021-22 Retiree Benefits includes an increase due to the increased cost of medical insurance and accounts for newly eligible retirees as well as those who will no longer be eligible.

**REDWOODS CUMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022**

PENSION CONTRIBUTION FUND

	ACTUAL 2019-2020	ESTIMATED ACTUALS 2020-2021	FINAL BUDGET 2021-2022	% CHANGE
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 500,000	
TRANSFER - IN ⁽¹⁾		500,000	0	
TOTAL SOURCES	-	500,000	500,000	
USES OF FUNDS				
EXPENDITURES:				
EMPLOYEE BENEFITS				
TRANSFER OUT	-	-	-	
ENDING FUND BALANCE	\$ -	\$ 500,000	\$ 500,000	

(1) There is a planned, revenue-contingent 2020-21 transfer from the unrestricted general fund to the pension fund in the amount of \$500,000.

REDWOODS COMMUNITY COLLEGE DISTRICT
FINAL BUDGET 2021-2022
ASSOCIATED STUDENT ORGANIZATION

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ESTIMATED</u> <u>ACTUALS</u> <u>2020-2021</u>	<u>FINAL</u> <u>BUDGET</u> <u>2021-2022</u>	<u>%</u> <u>CHANGE</u>
SOURCES OF FUNDS				
BEGINNING FUND BALANCE	\$ 261,751	\$ 309,730	\$ 377,229	
REVENUE				
LOCAL SOURCES (1)	93,159	89,852	90,000	0.17%
TOTAL SOURCES	<u>354,910</u>	<u>399,582</u>	<u>467,229</u>	<u>16.93%</u>
USES OF FUNDS				
EXPENDITURES:				
SALARIES (2)	12,808	16,466	11,000	-33.19%
BENEFITS (2)	1,868	1,497	990	-33.85%
SUPPLIES & MATERIALS (3)	4,893	-	5,000	#DIV/0!
SERVICES & OTHER OPERATIONS (3)	25,611	4,391	10,000	127.76%
CAPITAL OUTLAY (3)	-	-	2,000	
OTHER OUTGO (3)	-	-	5,000	
TOTAL EXPENDITURES	<u>45,180</u>	<u>22,353</u>	<u>33,990</u>	<u>52.06%</u>
ENDING FUND BALANCE	<u>\$ 309,730</u>	<u>\$ 377,229</u>	<u>\$ 433,239</u>	

(1) 2021-22 Revenue is estimated to be similar to 2020-21.

(2) 2021-22 Salary and Benefit amounts come from the Position Inventory as well as Temporary Position Requests.

(3) 2021-22 Supplies, Materials, Services, Other Operating, Capital Outlay, and Other Outgo amounts are estimates based off prior years.

SUBFUND CODES

SUBFUND DESCRIPTIONS	SUBFUND CODES
UNRESTRICTED GENERAL FUND	11000-11009
RESTRICTED GENERAL FUND	11010-11078
STUDENT FINANCIAL AID TRUST FUND	174xx
DEBT SERVICE FUND	121xx
CHILD DEVELOPMENT FUND	133xx
STUDENT FARM	134xx
OTHER SP REVENUE FUND	139xx
CAPITAL PROJECTS FUND	141xx
ENTERPRISE FUND	15100, 15200, 159xx
ASSOCIATED STUDENT ORGANIZATION	171xx
EMPLOYEE BENEFIT TRUST	178xx
PENSION CONTRIBUTION RESERVE	179xx

REVENUE AND EXPENSE OBJECT CODES

REVENUES:	OBJECT CODE
STATE APPORTIONMENT	48611
STATE SUBVENTIONS	48671, 48672
PROPERTY TAXES	
SECURED	48811, 48812, 48814, 48816, 48817, 48818, 48819
UNSECURED	48813, 48815
ENROLLMENT FEES	48874
SB 361 PROP 30	48630
FEDERAL REVENUE	48100-48199
STATE REVENUE	
CA STATE LOTTERY	48681
OTHER REVENUE	48600-48699
LOCAL REVENUE	
INTEREST	48860
NON-RESIDENT TUITION	48880
OTHER MISC. REVENUE	48820-48899

EXPENSES	OBJECT CODE
SALARIES	
FACULTY	
INSTRUCTORS-REGULAR	511xx
ASSOCIATE INSTRUCTORS	513xx
NON-INSTRUCTORS-REG.	51208-51282
NON-INSTRUCTORS-HOURLY	514xx
CLASSIFIED	
STAFF-REGULAR	52120-52180
INSTRUCTIONAL-REGULAR	522xx
HOURLY	52315-52385 & 524xx
OVERTIME	52387-52388
ADMINISTRATORS	
ACADEMIC	51201
CLASSIFIED	52110-52115
BENEFITS	
STRS	531xx
PERS	532xx
FICA/MEDICARE	533xx
UNEMPLOYMENT	535xx

WORKERS COMP. INS	536xx
MEDICAL, DENTAL, VISION	534xx
BENEFITS, TEMPORARY	53xxx

FIXED EXPENSES

UTILITIES

ELECTRIC	55503
GAS	55502
TELEPHONE	55504
DISPOSAL SERVICE	55510
WATER	55501
INTERNET	55530
SEWER SERVICE	55505
LAUNDRY SERVICE	55520

SERVICES

PROFESSIONAL SERVICES	55170, 55325, 55621, 55701, 55720
SOFTWARE MAINTENANCE	55641
INSURANCE	55400

OTHER OPERATING

SUPPLIES AND MATERIALS	54xxx
SERVICES AND OTHER OPERATING	55xxx

CAPITAL OUTLAY	56xxx
OTHER OUTGO	57xxx