



# COLUMBUS STATE

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COMMUNITY COLLEGE

## **BOARD EX-OFFICIOS**

Vena Hill, Ex-Officio Staff Member

Tenisha McKay, Ex-Officio Student Member

Thomas Shanahan, Ex-Officio Faculty Member

## **BOARD OF TRUSTEES COMMITTEE OF THE WHOLE**

**Friday, March 19, 2021  
Virtual Meeting – Hosted on Zoom  
8:00 AM – 10:00 AM**

1. Call to Order
2. Roll Call
3. Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
4. Revised Fiscal Year 2021 Operating Budget (For Board Approval).....1
5. Architect/Engineering Design Contract Award: Nestor Hall Auditorium Renovation Project (For Board Approval).....7
6. Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies (For Board Approval).....8
7. Discussion of Strategic Priorities
8. Executive Session (*if needed*)
9. Adjournment



## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

### **SUBJECT:**

Revised Fiscal Year 2021 Operating Budget.

### **BACKGROUND INFORMATION:**

In June 2020, the Board of Trustees approved the FY 2021 Operating Budget. Policy 9-01 calls for the Board of Trustees to review the operating budget at least once each fiscal year by January 31<sup>st</sup> to consider its amendment, and at other times during the fiscal year as necessary. This review was conducted at the January Committee of the Whole, which informed the detailed amendments proposed in the context of enrollment, final State Share of Instruction (SSI) subsidy allocations from the Ohio Department of Higher Education, and other activities that may impact the budget. Revised FY 2021 operating budgets for the College's General Fund and Auxiliary Fund are attached.

#### General Fund (Exhibit A)

*Revenues.* The College's FY 2021 SSI subsidy calculation from the Ohio Department of Higher Education (ODHE) is now final and is \$13.8 million (or 23.3%) higher than originally budgeted. SSI was originally budgeted 19% down from what ODHE projected the College to receive for FY 2021, which was based on advice received from the State at that time. In July of 2020, the State announced a 4.38% reduction but warned that additional reductions could be forthcoming. Rather than additional reductions, however, the prior FY 2021 reductions were almost entirely restored through an Executive Order issued by the Governor on January 22, 2021.

The original budget included a 3.2% tuition rate increase effective Autumn 2020 as permitted by the State's FY 2020-FY 2021 biennial operating budget (HB 166) and approved by the Board at its May 2019 Board meeting. Overall enrollment was assumed at 0.2% down from prior year estimated credits. So far, Autumn enrollment is estimated to be flat to the prior Autumn semester while Spring 2021 is estimated to be about 6.0% lower than Spring 2020, with new-student enrollment falling most precipitously. The College's Summer 2021 enrollment, part of which is accounted for in this fiscal year, is projected based on Summer 2019 enrollment; this is because Summer 2020 enrollment results, an 11% increase, are believed to be an anomaly based on students' reactions to early stages of the pandemic.

Based on these updated enrollment assumptions, the revised budget assumes overall enrollment will be about 2.5% down to prior year, which necessitates a \$2.6 million reduction to tuition revenue from the operating budget approved in June. The most recent National Clearinghouse data reveal similar (if more dramatic) declines for the two-year sector as a whole, with overall enrollment trailing the previous year by 10% and first-time enrollment falling 21%.

Other operating revenue streams are expected to land about 48.0% below the original budget due mostly to the overall planning assumption that College operations would phase back to in-person over the year. Operations, however, remained primarily virtual throughout the year, which caused the following revenue sources to either not be collected or drastically reduced: parking, lab fees, Mitchell Hall retail operations, the Conference and Events Center, the Testing Center, the Print Shop and the Language Institute. Also, a transfer-in from reserves for Mitchell Hall start-up operations was assumed in the original budget but was removed and remains in reserves so that these funds are available when these retail operations actually start up again.

These revenue and transfer-in adjustments result in total estimated revenues to be almost \$7.5M (or 5.1%) above the original budget approved by the Board.

*Expenses.* Overall FY 2021 budgeted operational expenses (row w) have been increased by almost \$794K from the original budget approved by the Board. The largest increase across all financial categories is a 2% compensation adjustment for full and part time employees effective in January. The *General* financial category (row q) also includes increases for employee performance bonuses and tuition reimbursements that were suspended in June due to revenue uncertainty at that time. This category also includes an increase for advertising, which maintains a similar level of spending over the past few years. These increases are significantly offset by one-time savings for budgeted positions that were either not filled or vacated for some portion of the fiscal year.

The largest reduction from the original budget is in *Educational & General* category (row o), which is reduced by almost \$2.5M. Most of this reduction is a result of removing lab expense budgets due to student lab fees being waived for FY 2021 as a result of the pandemic. The expenses being incurred for the few in-person labs still being held will be paid through a Title III grant awarded through the CARES Act.

The CARES Act Offset in the original budget totaling \$5.58M (column 4, row v) represented the balance of the institutional portion of the Higher Education Emergency Relief Fund (HEERF I) not used in FY 2020. When this award was received in June of 2020 the intention was to use it to offset operational expenditures. After guidance and FAQs from the federal government were reviewed, however, it was learned that these federal funds could not be used for existing personnel salaries, which drastically limited the College's ability to use it for offsetting operational costs. This grant award has instead mostly been used for needs not identified in the operational budget. No other COVID19 grants were known at that time.

The CARES Act Offset for the revised budget totaling almost \$3.1M (column 5, row v) represents mostly compensation paid from July 1 through December 30, 2020 allowable under two rounds of federal Coronavirus Relief Fund (CRF) grants awarded from the State. The College is currently reviewing the balances of all remaining federal awards received as a result of the COVID19 pandemic and determining how they can best be used to meet the needs of the College by advancing student success while keeping students and College employees safe and healthy. A better understanding of their use will be possible once guidance is received about the latest federal relief package, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which was approved by Congress in late December.

*Net Income – Operating.* Final audited numbers determined that FY 2020 net operational income plus interest was \$2.7M. FY 2021 operational net income is currently projected at

almost \$6.7 million due mostly to SSI being significantly higher than what was originally assumed. The above net income as well as reallocations within existing operational reserves is proposed to cover the following:

- \$4,130,000 from FY 2021 projected net income for one-time compensation for full-time and part-time employees, which includes a one-time payment that was in lieu of any retroactive pay from July 1, 2020 to December 31, 2020 related to the 2% raise;
- Up to \$300,000 from FY 2021 projected net income to SSIF for outreach and support to Central Ohio high school students who have disengaged from their educational pursuits because of the pandemic. It is anticipated that this effort could cost \$1M or more and that most costs will be eligible to be paid from COVID19 grant awards. The \$300,000 is to cover costs that may not be eligible from these federal awards;
- \$4,854,454 to address the balance needed to cover estimated ERP implementation costs totaling \$21.3M. Past and projected savings had already been identified totaling \$16.5M. The \$4.85M balance is proposed to be covered by \$2,724,928 from remaining FY 2020 net income, \$1,820,000 from FY 2021 projected net income, and the remainder from reallocating unobligated or leftover funds from completed projects within the Technology Initiatives allocation;
- \$120K from FY 2021 projected net income to Capital Improvements to match the City of Columbus' support of Creative Campus, a collaborative of neighborhood organizations led by Columbus State focused on shared priorities like parking and streetscape improvements. The match totals \$40K per year over three years; and
- \$300K from FY 2021 projected net income to SSIF for advancing employer partnerships through the Office of Talent Strategy.

It is also requested that authority be given to the President to unobligate and/or reallocate reserve allocations for projects that have been completed.

#### Auxiliary Fund (Exhibit B)

Total net revenues for auxiliary enterprises are projected to be \$907K (or 43.8%) lower than originally budgeted. This is the result of significantly lower sales in most all categories since the Bookstore has been closed to in-store activity and most food service operations suspended since last March 2020, lower enrollment for the Spring 2021 semester, higher cost of sales in several Bookstore revenue categories, and offering free shipping of textbooks and supplies. Expenses (including Total Miscellaneous in rows j and k) are projected to decrease by \$176K, or 10.3%, compared to the original budget. The CARES Act Offset included in the revised budget represents actual and projected expenses that are reimbursable from the Higher Education Emergency Relief Fund (HEERF), primarily the cost of shipping orders. CARES Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funding may also apply for other support of the auxiliary operations as further guidance becomes available. The auxiliary fund is expected to balance within the revenues the enterprises are projected to generate. Due to the ongoing impact of the pandemic on auxiliary operations, approximately \$134K of FY 2020 Net Income is included as a Transfer-In on the revised budget for budget stabilization.

*FY 2020 Net Income - Auxiliary.* Final audited numbers resulted in almost \$810K net income for FY 2020. As discussed above, approximately \$134K of this amount is proposed as budget stabilization for FY 2021 operations in this revised budget.

Please note that no changes are recommended to the Plant Fund.

**RECOMMENDATION:**

That the Board of Trustees approves the revised FY 2021 budget and proposed FY 2020 and FY 2021 projected net income allocations (Exhibit A) and the revised FY 2021 Auxiliary Fund budget and FY 2020 net income allocations (Exhibit B), and authorizes the following:

- The President to allocate additional general and/or auxiliary fund operating and instructional expenses commensurate with enrollments and related revenues in excess of amounts included in the revised FY 2021 budget provided the budgets remain balanced and to maximize the use of federal funds awarded to the College for allowable purposes.
- The President to unobligate and/or reallocate between existing reserve allocations to clean up and close old projects.

**Columbus State Community College  
District Operational Budget Comparison  
Proposed FY21 Revised Budget Compared to FY21 Original Budget, FY18, FY19 and FY20 Audited**

	(1) FY18 Audited	(2) FY19 Audited	(3) FY20 Audited	(4) FY21 Original	(5) FY21 Revised	(6) Difference FY20 Rev/Orig	(7) Percent Inc./Dec.
<b>Revenues</b>							
Appropriations							
(a) Subsidy	\$67,363,495	\$67,507,998	\$67,136,142	\$59,434,068	\$73,264,542	\$ 13,830,474	23.3%
(b) Student Support Services	69,889	66,587	-	-	-	-	0.0%
(c)	67,433,384	67,574,585	67,136,142	59,434,068	73,264,542	13,830,474	23.3%
Student							
(d) Tuition	69,982,534	73,868,656	76,773,210	78,191,489	75,547,268	\$ (2,644,221)	-3.4%
(e) Fees	3,731,366	3,681,913	3,125,549	3,580,951	1,337,908	\$ (2,243,043)	-62.6%
(f) Special Courses	1,644,073	1,844,365	1,777,489	1,242,720	890,013	(352,707)	-28.4%
(g)	75,357,973	79,394,934	81,676,248	83,015,160	77,775,189	(5,239,971)	-6.3%
Other							
(h) Partnership Revenue	19,442	6,228	42,505	29,811	29,811	\$ -	0.0%
(i) Contract Services	793,974	598,781	878,673	640,023	640,023	\$ -	0.0%
(j) Miscellaneous	550,981	610,923	606,098	976,377	469,166	\$ (507,211)	-51.9%
(k) Mitchell Hall Transfer-In	-	-	869,394	619,394	-	\$ (619,394)	-100.0%
(l) Transfer-in for Debt Service	-	-	-	1,228,463	1,228,463	-	0.0%
(m)	1,364,397	1,215,932	2,396,670	3,494,068	2,367,463	(1,126,605)	-32.2%
(n) <b>Total Revenues</b>	<b>144,155,754</b>	<b>148,185,451</b>	<b>151,209,060</b>	<b>145,943,296</b>	<b>153,407,194</b>	<b>7,463,898</b>	<b>5.1%</b>
<b>Expenditures</b>							
(o) Educational & General (Instructional)	75,606,567	79,235,986	80,458,779	82,447,318	79,956,976	(2,490,342)	-3.0%
(p) Library	1,950,305	1,958,067	1,910,486	1,781,824	1,837,590	55,766	3.1%
(q) General	10,889,411	11,596,412	10,190,479	10,508,248	11,409,678	901,430	8.6%
(r) Information Technology	12,728,786	12,861,534	13,171,649	13,061,642	13,182,337	120,695	0.9%
(s) Student Services	14,059,843	14,819,312	14,046,193	14,667,916	14,348,710	(319,206)	-2.2%
(t) Operation & Maint, of Plant	14,573,196	15,788,471	15,645,921	16,082,637	15,731,481	(351,156)	-2.2%
(u) Administration	8,879,241	8,972,041	8,664,014	9,372,162	9,747,333	375,171	4.0%
(v) CARES Act Offset	-	-	-	(5,581,400)	(3,079,860)	2,501,540	-44.8%
(w) <b>Operational Expenditures</b>	<b>138,687,349</b>	<b>145,231,823</b>	<b>144,087,521</b>	<b>142,340,347</b>	<b>143,134,245</b>	<b>793,898</b>	<b>0.6%</b>
Transfer for:							
(x) Capital Equipment	550,000	750,000	500,000	500,000	500,000	-	0.0%
(y) Debt Service	636,994	1,437,967	2,669,662	2,602,949	2,602,949	-	0.0%
(z) Capital Improvements	-	-	-	500,000	620,000	120,000	19.4%
(aa) One-Time Compensation	-	-	1,500,000	-	4,130,000	4,130,000	100.0%
(ab) Scholarships	-	1,000,000	350,000	-	-	-	0.0%
(ac) Student Success & Innovation	361,834	-	1,200,000	-	600,000	600,000	100.0%
(ad) Technology Initiatives	400,000	818,850	820,000	-	1,820,000	1,820,000	100.0%
(ae) Budget Stabilization	-	-	-	-	-	-	0.0%
(af) Workforce Development	400,000	-	-	-	-	-	0.0%
(ag) Advancement	780,604	-	400,000	-	-	-	0.0%
(ah) Mitchell Hall	800,000	-	600,000	-	-	-	0.0%
(ai) <b>Total Expenditures &amp; Transfers</b>	<b>142,616,781</b>	<b>149,238,640</b>	<b>152,127,183</b>	<b>145,943,296</b>	<b>153,407,194</b>	<b>7,463,898</b>	<b>5.1%</b>
(aj) <b>Net Operational Revenues</b>	<b>1,538,973</b>	<b>(1,053,189)</b>	<b>(918,123)</b>	<b>-</b>	<b>-</b>		
(ak) <b>Interest Income</b>	<b>766,809</b>	<b>3,562,931</b>	<b>3,643,051</b>	<b>-</b>	<b>-</b>		
(al) <b>Net Revenues</b>	<b>\$ 2,305,782</b>	<b>\$ 2,509,742</b>	<b>\$ 2,724,928</b>	<b>\$ -</b>	<b>\$ -</b>		

**Notes**

- (a,5) *Subsidy* as reported by the Ohio Department of Higher Education after January 22, 2021 Executive Order restoring most of FY21 reductions.
- (d,5) *Tuition* revenue includes actual revenue estimates for SU19 and AU19, and SP20 and SU20 are based on projected enrollment.
- (f,5) *Special Courses* for the Revised Budget mostly includes workforce revenue expected to be generated through employer partnerships.
- (j,5) *Miscellaneous* includes revenue from various sources like recycling, selling items like furniture and equipment on GovDeals, and Print Shop.
- (k,5) *Mitchell Hall Transfer-In* revenue is removed until it is needed for the start-up again of Mitchell Hall retail operations.
- (l,5) *Transfer-In for Debt Service* reflects fundraising by the Foundation for Mitchell Hall, which is also reflected in Debt Service expenditures (y,5).
- (o) *Education and General (Instructional)* includes the Schools of Arts & Sciences, Health & Human Services, and Business, Engineering & Technologies; Workforce Innovation; Digital Education; College Credit Plus Curriculum Office; Curriculum Management; Academic Affairs VP Office; and the Delaware Campus and Regional Learning Centers.
- (q) *General* includes VP Administration, Facilities Design & Construction, Human Resources, Procurement & College Services, Marketing & Communication, Grants Office, Diversity & Inclusion and the Foundation Office.
- (s) *Student Services* includes Disability Services, Admissions, Student Conduct, Career Services, Testing Center, Telephone Information, Registrar, Financial Aid, Counseling, Advising, Athletics, Student Advocacy, Student Central, Student Engagement, Veterans Office, College Credit Plus Services, Orientation, TRIO/Special Projects and Dean/VP Offices.
- (u) *Administration* includes VP Business Services, Resource Planning, President's Office, Delaware Campus Admin, Accounting Services, Institutional Effectiveness, General Counsel and an allocation for bad debt.

**Columbus State Community College  
Auxiliary Services Budget Comparison  
Proposed FY21 Revised Budget Compared to FY21 Budget, FY18, FY19 and FY20 Audited**

	(1) FY18 Audited	(2) FY19 Audited	(3) FY20 Audited	(4) FY21 Original	(5) FY21 Revised	(6) Difference FY21 Rev/Orig	(7) Percent Inc/(Dec)
<b>Revenues</b>							
(a) Bookstore	\$2,587,387	\$2,539,321	\$2,120,502	\$1,928,960	\$1,079,269	(\$849,691)	-44.0%
(b) Food Services	257,148	233,504	212,608	139,500	82,500	(\$57,000)	-40.9%
(c) <b>Total Revenues</b>	<b>2,844,535</b>	<b>2,772,825</b>	<b>2,333,110</b>	<b>2,068,460</b>	<b>1,161,769</b>	<b>(906,691)</b>	<b>-43.8%</b>
<b>Expenses</b>							
(d) Bookstore	1,771,231	1,723,829	1,281,685	1,432,081	1,296,657	(\$135,424)	-9.5%
(e) Food Services	88,085	82,087	81,314	84,455	77,502	(\$6,953)	-8.2%
(f) <b>Total Expenses</b>	<b>1,859,316</b>	<b>1,805,916</b>	<b>1,362,999</b>	<b>1,516,536</b>	<b>1,374,159</b>	<b>(142,377)</b>	<b>-9.4%</b>
<b>Net Income/(Loss)</b>							
(g) Bookstore	816,156	815,492	838,817	496,879	(217,388)	(\$714,267)	-143.8%
(h) Food Services	169,063	151,417	131,294	55,045	4,998	(\$50,047)	-90.9%
(i) <b>Total Net Income/(Loss)</b>	<b>985,219</b>	<b>966,909</b>	<b>970,111</b>	<b>551,924</b>	<b>(212,390)</b>	<b>(764,314)</b>	<b>-138.5%</b>
<b>Miscellaneous</b>							
(j) Administrative Office	232,928	157,603	139,760	170,708	146,562	(\$24,146)	-14.1%
(k) Marketing	36,000	25,317	20,804	25,000	15,000	(\$10,000)	-40.0%
(l) CARES Offset/ Transfer-In	-	-	-	-	(373,952)	(373,952)	n/a
(m) <b>Total Miscellaneous</b>	<b>268,928</b>	<b>182,920</b>	<b>160,564</b>	<b>195,708</b>	<b>(212,390)</b>	<b>(408,098)</b>	<b>-208.5%</b>
(n) <b>Total Auxiliary Net Income</b>	<b>\$716,291</b>	<b>\$783,989</b>	<b>\$809,547</b>	<b>\$356,216</b>	<b>\$0</b>	<b>(356,216)</b>	<b>-100.0%</b>
(o) Capital Equipment & Improvement, One-Time Comp, College Credit Plus textbooks, Food Services/Renovations	\$ 889,176	\$ 1,209,702	\$ 12,744	\$ 50,000	\$ 30,000	(\$20,000)	-40.0%
(p) College Strategic Priorities	64,000	61,000	61,000	100,000	101,000	\$1,000	1.0%
(q) Debt Service	-	-	323,015	331,301	331,301	\$0	0.0%

**Notes**

- (a) Bookstore sales are budgeted at \$7,161,013.  
(j) Administrative Office includes expenses related to administrative expenses common to both enterprises.  
(l) CARES Offset represents reimbursement of costs for shipping textbooks and allowable revenue losses. Transfer-In of FY20 net income for budget stabilization.  
(o) Capital Equipment & Improvement, One-Time Comp, and College Credit Plus textbooks to be funded from Auxiliary's reserves.  
(q) Debt Service was allocated from FY19 net income as part of FY19 Revised Budget



# COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

**SUBJECT:**

Architect/Engineering Design Contract Award: Nestor Hall Auditorium Renovation Project.

**BACKGROUND INFORMATION:**

State law requires the Board of Trustees to authorize the award of construction contracts for any project that exceeds \$200,000. The Nestor Hall Auditorium Renovation project will upgrade the current facility which serves as the home for Columbus State’s theatre productions, musical presentations, and many special events.

Built in 1992, the Nestor Hall Auditorium is a 13,300 square foot facility that includes on the first floor an auditorium seating capacity for 335, a technical booth for lighting, sound, and projection controls, lobby, restroom facilities, dressing rooms, set, prop and costume storage. The second floor includes a music lab, a classroom, offices, and mechanical space. The project will address long-standing acoustic, lighting, theatre storage and code compliance issues, as well as a finish and furniture upgrades.

The AE design services contract for this project is \$690,492.00 with a total project budget estimated to be \$5,116,856.00, funded entirely from the Series 2020 bond proceeds. Using the statutorily-required qualification based AE design selection process, the AE firm selected for this project is Bostwick Design Partnership, Inc. With approval of this contract, design is anticipated to commence in April 2021 and be complete in late 2021. Bidding and construction will commence thereafter.

**RECOMMENDATION:**

That the Board of Trustees authorizes the College to enter into the following contract with the selected firm:

<b><u>Project</u></b>	<b><u>Company</u></b>	<b><u>Amount</u></b>
Nestor Hall Auditorium Renovation	Bostwick Design Partnership, Inc.	\$690,492.00





## COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

**DATE:** \_\_\_\_\_

**SUBJECT:**

Approval of Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies.

**BACKGROUND INFORMATION:**

The Franklin County Budget Commission must certify tax rates to each subdivision or other taxing unit by March 1 for taxing authorities having a July 1 to June 30 fiscal year and by September 1 for all other taxing authorities under Ohio Revised Code Section 5705.35. Also, the Commission is required to issue an official certificate of estimated resources under Ohio Revised Code Section 5705.35 and amended official certificates of estimated resources under Ohio Revised Code Section 5705.36. This Resolution is required to authorize the Franklin County Auditor to put the tax rates on the tax duplicate for calendar year 2022 collections.

**RECOMMENDATION:**

That the Board of Trustees approves the Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies.

Approval of Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies.

Passed: March 19, 2021

Board of Trustees  
Columbus State Community College  
Franklin County, Ohio

Attest: \_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Chair

CERTIFICATE

The undersigned Secretary of the Columbus State Community College, Franklin County, Ohio hereby certifies that the foregoing is a true copy of an action approved by the Board of Trustees of said College on March 19, 2021.

\_\_\_\_\_  
Secretary, Board of Trustees  
Columbus State Community College  
Franklin County, Ohio

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE  
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES  
AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY, VILLAGE OF LOCAL BOARD OF EDUCATION)  
OHIO REVISED CODE, SECTIONS 5705.34, 5705.35

The Board of Trustees of the COLUMBUS STATE COMMUNITY COLLEGE

District, Franklin County, Ohio, met in Special (Retreat) session on the 19th day  
(Regular or Special)  
of March, 2021, at the office of the Columbus State Community College District, via Zoom,

as permitted by Sub. H.B. 404, eff. November 22, 2020) with the following members present:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ moved the adoption of the following Resolution:

WHEREAS, This Board of Trustees in accordance with the provisions of law has previously  
adopted an Alternative Tax Budget for the next succeeding fiscal year commencing July 1, 2021; and

WHEREAS, The Budget Commission of Franklin County, Ohio, has certified its  
action thereon to this Board together with an estimate by the County Auditor of the rate of  
each tax necessary to be levied by this Board, and what part thereof is without, and what  
part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Trustees of the COLUMBUS STATE COMMUNITY COLLEGE

District, Franklin County, Ohio, that the amounts and rates, as determined by the Budget  
Commission in its certification, be and the same are hereby accepted: and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said State Community  
College District the rate of each tax necessary to be levied within and without the ten mill  
limitation for tax year 2021 (collection year 2022) as follows:

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE  
BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	<i>Amount to be Derived from Levies Outside 10 Mill Limitation</i>	<i>Amount Approved by Budget Commission Inside 10 Mill Limitation</i>	<i>County Auditor's Estimate of Full Tax Rate to Be Levied</i>	
			<i>Inside 10 Mill Limit</i>	<i>Outside 10 Mill Limit</i>
<i>General Fund</i>				
<i>Bond Retirement</i>	18,801,861.04			0.52
<i>Permanent Improvement</i>				
<i>Classroom Facilities</i>				
<b>TOTAL</b>	<b>\$18,801,861.04</b>			<b>0.52</b>

and be it further

*RESOLVED, That the Treasurer of this Board be and is hereby directed to certify a copy of  
this Resolution to the County Auditor of said County.*

\_\_\_\_\_ *seconded the Resolution and the roll being*

*called upon its adoption the vote resulted as follows:*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Adopted the 19th day of March, 2021.

\_\_\_\_\_  
*Treasurer of the Board of Trustees of the*

COLUMBUS STATE COMMUNITY COLLEGE

*District, Franklin County, Ohio.*

*CERTIFICATE OF COPY  
ORIGINAL ON FILE*

*The State of Ohio, Franklin County, ss.*

I, ALETHA SHIPLEY, *Treasurer of the Board of Trustees of the*

COLUMBUS STATE COMMUNITY COLLEGE *District, in said County, and in whose custody the*

*Files and Records of said Board are required by the Laws of State of Ohio to be kept do hereby certify*

*that the foregoing is taken and copied from the original* Resolution dated March 19, 2021

\_\_\_\_\_  
\_\_\_\_\_  
*now on file with said Board, that the foregoing has been compared by me with said original  
document, and that the same is a true and correct copy thereof.*

*WITNESS my signature, this* 19th *day of* March, 2021.

\_\_\_\_\_  
*Treasurer of the Board of Trustees of the*  
COLUMBUS STATE COMMUNITY COLLEGE  
*District, Franklin County, Ohio.*