



2020-2025
LONG-TERM SUSTAINABILITY
PLANNING GUIDE



Table of Contents

Luna Community College Strategic Plan	3
Executive Summary	4
Section 1: History of Revenue Sources	5
State Appropriations	5
Mill Levy/Property Tax.....	5
Tuition and Fees	6
Section 2: History of Student Activity	7
Enrollment	7
Retention and Completion	8
Section 3: Increasing Revenue.....	10
State Funding	10
Mill Levy/Property Taxes	11
Tuition, Fees and Other Student Charges	11
Other Revenue Sources.....	12
Section 4: History of Operational Expenditures	13
Operating Expenditures	13
Capital Expenditures.....	15
Section 5: Applying Sound Financial Management and Administration	17
Revenues.....	18
Expenditures	20
Fiscal Performance Indicators.....	21
General Principles.....	22
Investment and Reduction Criteria.....	22
Data Elements.....	23
Next Steps	24
Conclusion	25