



BUDGET DOCUMENT
FISCAL YEAR 2011/12

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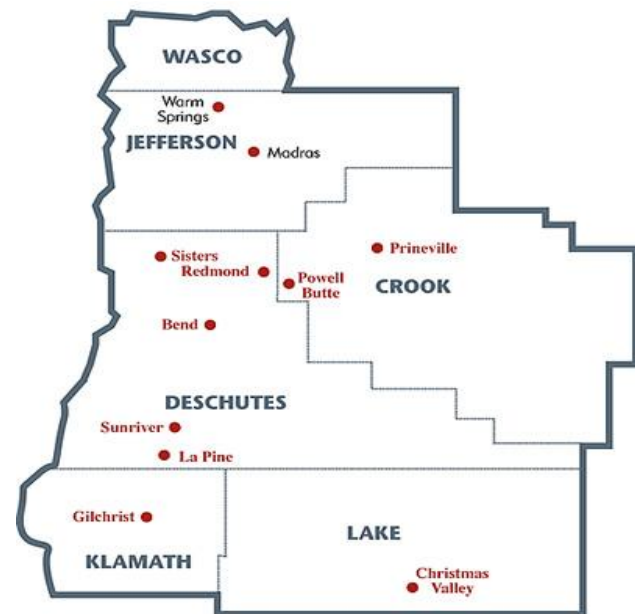
College History and Overview

Central Oregon Community College's mission is to "be a leader in regionally and globally responsive adult, lifelong, postsecondary education for Central Oregon." For more than 60 years, COCC has accomplished this by providing a wide range of learning opportunities for the citizens of the COCC District, a geographic area that covers more than 10,000 square miles. One of the principal attributes of COCC is its emphasis on quality instruction. This is complemented by small classes and the opportunity for all students to enjoy close, caring relationships with the College's faculty and staff.

HISTORY

Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus was built in 1963. Don P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967).

Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton is now president.



OUR DISTRICT

The Central Oregon Community College District encompasses all of Crook, Deschutes and Jefferson counties, as well as the southern part of Wasco and northern portions of Klamath and Lake counties. A

College History and Overview

seven-member board of directors governs the College, with members of that board elected from geographic zones in the District. The District covers a 10,000-square-mile area, making it larger than eight of the U.S. states.

OUR CAMPUSES

The College's main campus is located on the western edge of Bend, a city known for its natural beauty and its proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 23 buildings with a total of 453,982 square feet under roof. The newest building, the Campus Center, opened in 2009.

On the 25-acre Redmond Campus, there are three buildings, housing College administration, classrooms, a computer lab and the manufacturing program.

Following voter approval of a bond measure in 2009 and legislative allocations for construction, COCC is constructing two instructional buildings on the Bend campus, a technology center in Redmond and new campuses in Madras and Prineville.

ACCREDITATION

Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities. This accreditation is an official expression of full confidence in the integrity of COCC's instructional and administrative practices. It means that the transferable credits earned are accepted at any other accredited college or university in the United States. This full accreditation was reaffirmed in 2002. COCC is in the process this year of beginning the renewal process for accreditation.

A copy of COCC's official accreditation documentation is on reserve and available for review in the COCC Library during regular Library hours. Questions regarding accreditation should be addressed to the vice president for instruction.

Mission, Vision and Goals

Board Vision and Goals

Mission statement

COCC will be a leader in regionally and globally responsive adult, lifelong, postsecondary education for Central Oregon.

Vision statement

Because of COCC, Central Oregonians will . . .

- be a district wide community that holds and promotes lifelong postsecondary education and ongoing professional growth and personal development for adults as values;
- be able to connect actively with other communities, the state, the nation and the world in order to attain both locally strong and globally responsible perspectives;
- view education as integral to a sense of well-being, security and responsibility; and

- look to COCC to lead the region in achievement of these ends.

Ends statements/goals

Because of COCC, Central Oregon communities will . . .

- have an adult population with the proficiencies and learning skills necessary for lifelong employment at a family wage level.
- have an adult population with academic achievements and learning skills necessary to successfully pursue education at and beyond the community college level.
- work collaboratively to achieve shared purposes.
- have wide-ranging opportunities to enhance learning, wellness, quality of life, and cultural appreciation.
- support diversity, and interact effectively with state, regional, national and global communities.

Mission, Vision and Goals

Board Priorities for 2009-11

The COCC Board of Directors expects tangible progress across a broad spectrum of the Strategic Plan. It expects college staff to make significant focused progress on the following priorities and, relative to these priorities, expects communication, assessment and identification of policy issues which require further Board review.

Access and Success

Strengthen student and community access to educational opportunity and success.

- By expanding access in outlying communities including strategies for educational services in geographic areas which may be underserved.
- By expanding strategies which respond to students' scheduling challenges and diverse learning styles.
- By refining and implementing a Strategic Enrollment Management plan with data-driven enrollment targets.

- By supporting enrollment of student groups that have been traditionally underserved.
- By minimizing financial barriers to the extent possible.

To achieve targeted progress with access and success, the Board believes that strategic partnerships will be increasingly important. Therefore, the Board expects continuing progress in partnerships with:

- K-12 partners
- University partners - improve partnerships and articulation with OSU-Cascades and explore appropriate partnerships with other universities
- Regional employers
- Regional organizations, state agencies and the Oregon Community College system

Design and implement systems for tracking and strengthening student retention and achievement of academic goals.

Budget Committee

The budget committee is the District's fiscal planning and advisory committee. The committee consists of seven elected governing members and seven qualified district voters appointed by the governing board.

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Donald Reeder	1	Madras	6/30/2013
Joyce Garrett	2	Prineville	6/30/2013
Anthony Dorsch	3	Redmond	6/30/2013
David Ford	4	Bend	6/30/2013
Connie Lee	5	Bend	6/30/2011
Charley Miller	6	Bend	6/30/2011
John Overbay	7	Sunriver	6/30/2011

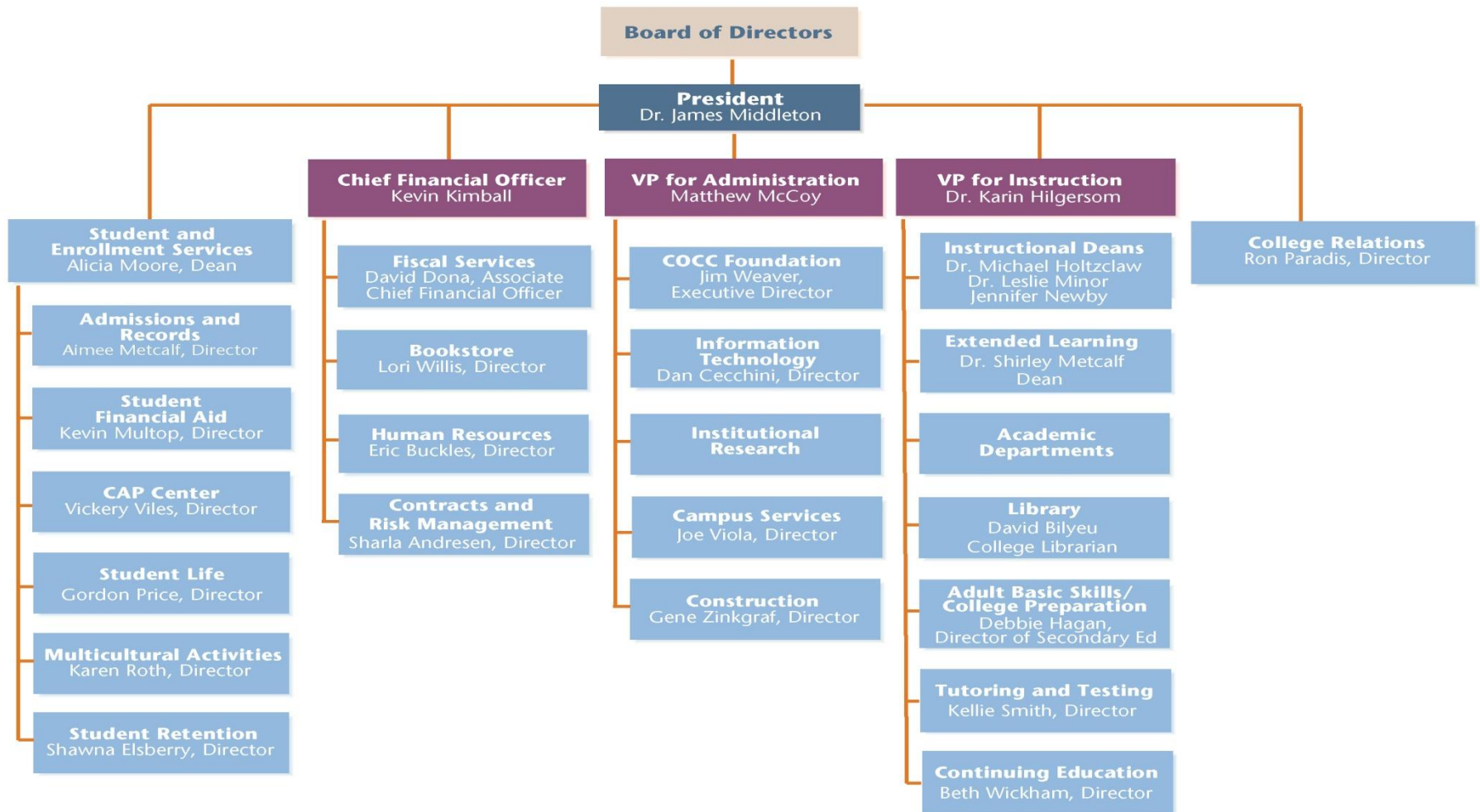
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2011
Laura Cooper	2	Prineville	6/30/2013
Doug Ertner	3	Redmond	6/30/2012
Gayle McConnell	4	Bend	6/30/2013
Lester Friedman	5	Bend	6/30/2012
Steve Curran	6	Bend	6/30/2011
Patricia Kearney	7	Sisters	6/30/2013

Chief Executive and Budget Officer: James E. Middleton, President

Organization Chart

Administrator Organizational Chart
Central Oregon Community College
 July 2011



Fund Types

The College's budget is segregated into the funds listed below:

Community colleges and other government organizations establish their accounting systems on a fund basis. Each fund has its own self-balancing set of accounts from which financial statements can be prepared. The College separates resources and expenditures into various funds to ensure both control and accountability.

- **General Fund**

The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.

- **Debt Service Fund**

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.

- **Capital Projects Fund**

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Major sources of revenue are transfers from the General Fund and bond proceeds.

- **Enterprise Fund**

Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a profit seeking business.

- **Internal Service Fund**

An Internal Service fund accounts for goods or services provided to other college departments on a cost reimbursement basis.

- **Reserve Fund**

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve

Fund Types

funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

- **Special Revenue Fund**

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

- **Auxiliary Fund**

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.

- **Financial Aid Fund**

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

- **Trust and Agency Fund**

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

Revenue Sources

- **State Aid**

The State legislature appropriates funding for the community college support fund each biennium. The funding amount allocated to the 17 community colleges is determined using a distribution formula.

- **Tuition**

Credit tuition is generated by assessing students per-credit hour rates and non-credit tuition is generated by charging rates per course.

- **Student Fees**

Fees are generated for both instructional and non-instructional fees. Instructional fees cover the cost of course materials and supplies, whereas the non-instructional fees cover costs associated with student services.

- **Property Taxes**

Property taxes are levied for general support of the college and debt service payments associated with general obligation bonds. The

property taxes levied for general fund support are based on the College's permanent rate of \$0.6204 per one thousand of assessed property value within the district. The property taxes levied for debt service fund are based on the amount needed to pay the interest and principal on general obligation bonds.

- **Bookstore sales**

Bookstore sales are generated through the sale of goods and services at the bookstores which are accounted for in the enterprise fund.

- **User Charges**

User charges are fees to departments for centralized services and copier charges. These fees are accounted for in the internal service fund.

- **Transfers**

Transfer represent resources moved from one fund to another. A list of all inter-fund transfers and descriptions is provided in the appendix.

Organizational Units

The college is structured into the following organizational units:

- **Instruction**
The Instructional unit's primarily responsibility is to plan, schedule and implement academic, continuing education and other instructional programs.
- **Instructional Support**
The Instructional Support unit is charged with providing services that support and enhance instruction. Services include library, tutoring, testing and accreditation.
- **Student Services**
The Student Services unit purpose is to assist students and enhance their educational experience. Activities include admissions, advising, counseling , financial aid, student life, club sports, and registrar.
- **College Support Services**
The College Support Services unit consists of the administrative activities of the college. These services include the Governing Board, fiscal services, human resources, safety & security, and college relations.
- **Plant Operations and Maintenance**
The Plant Operations and Maintenance unit ensures that college facilities are properly maintained and the college provides a safe and comfortable environment to learn and work.
- **Information Technology Services**
The Information Technology Services unit maintains all communications systems and infrastructure. Services included user services, telecommunications, computing, and management information systems.
- **Miscellaneous General Fund Activities**
The Miscellaneous General Fund Activity unit accounts for financial aid transactions and the general fund's operating contingency.

Budget Process

The College, like most local governments in Oregon is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The budget is prepared using the modified accrual basis of accounting which reports revenues when earned and expenditures when the associated liability is incurred. The annual budget begins July 1st and ends June 30th.

Listed below are the required budgeting steps:

- Establish a Budget Committee
- Budget Officer Appointed
- Prepare a Proposed Budget
- Public Notice(s)
- Budget Committee Meeting(s)
- Budget Approved
- Publication of Summary Budget and Hearing
- Budget Hearing
- Adoption of Budget
- Budget Filed and Levy Certified

2011/12 Budget Calendar



President's Budget Message

Having grown up in the Midwest, I am used to repeated news stories of families climbing out of their tornado shelters, glad to know that the storm has past, burdened with the devastation produced by the storm, and realizing there are many uncertainties clouding the future. Financially, COCC – as well as the nation and the state – finds itself in a similar situation. The economists tell us the recession ended some time ago; the pain is still being felt and adjustments are still necessary.

The storm has hit hard. Four years ago, we projected State funding support for the 2011-13 biennium would be \$605 million; we are currently budgeting at \$410 million – 33% less. At the same time, Oregon community college enrollment has exploded. The Governor's budget shows that statewide funding per student has dropped from \$2,604 in 2007 to a projected \$1,559 in the next biennium – a 40% decline. Just three years ago, we anticipated property tax receipts at \$13.5 million for next year; we now project \$11.9 million – 12% less. With these reductions, tuition and fees will provide more revenue than state and property tax resources for the first time in institutional history. The pressure on tuition and fees is even greater as the State Board of Education is expected to implement new funding distribution guidelines which eliminate expanded funding for enrollment growth in times such as the present when total funding stagnates. On the expenditure side, PERS and medical costs have well outpaced earlier projections.

Through the voter supported bond, COCC is opening new campuses in Madras and Prineville; however, the operational costs of those campuses plus expansion of Redmond programming require a 2% increase in expenditures to support this important commitment.

President's Budget Message

Yet, we have and will weather the storm – but repairs are necessary. Proudly, COCC has shown exemplary success in improved efficiency through both operational and instructional innovation. We are doing much more with much less per student – having more than doubling enrollment in four years with expenditures increasing by only 46%. While this efficiency is commendable, we must give equal attention to ensuring long-term quality of instruction, services, and both personal and asset protection. The proposed budget expands student support positions, campus security, and replaces several temporary full-time teaching faculty with tenure track faculty.

Foresight by the Budget Committee and the Board of Directors has provided resources that will help sustain COCC through the coming transition period. A PERS reserve and a Madras/Prineville reserve will help keep the 2011/12 budget and beyond in balance.

The budget being presented to the Budget Committee generally maintains balanced budgets over the next four year period and sustains the Board mandated 10% reserve – a challenging target in these difficult fiscal times. To reach these results requires several key decisions:

- A \$6 per credit increase in tuition for 2011/12 and a projected \$5 per credit increase in the following three years for in-district tuition. A 6% increase in all other tuition categories is also included.
- A \$1 per credit increase in the technology fee and increasing from 12 to 15 credits – the maximum number of credits for which the fee is applied.

President's Budget Message

Many of the Oregon community colleges have already or will soon – implement significant tuition increases. Even with our proposed increases, COCC costs of attendance remains a bargain by statewide standards. For years, COCC's total in-district tuition and fees have been the lowest in the State. Our current projection is that COCC tuition and fees would surpass only one other Oregon community college and still remain substantially below the statewide average.

With a conservative fiscal vision, staff has balanced the current budget proposal by postponing or eliminating many high priority investments. A wide range of student support initiatives, student success initiatives, college support services, facility services, important technology support, capital equipment, and resources needed to match anticipated state funding for a future general purpose classroom building, have not been included in this current budget.

The COCC budget assumes the State funding level proposed by the Governor at \$410 million. While many legislators are advocating for a higher funding level for community colleges, we are not projecting a higher amount at this time. Possible additional resources could be used to moderate future year tuition increases and/or address some of the unmet needs mentioned above.

The budget proposed to the Budget Committee and Board of Directors, focuses on the 2011/12 year within a broader five-year horizon. As with other years, the multi-year projection is a complex interplay of many assumptions – most of which will adjust over time. Staff will continue the on-going process of monitoring these variables and working with the Board to adjust operations in the future.

While keeping the many uncertainties in mind, the proposed 2011-12 budget and five year forecast

President's Budget Message

was developed with conservative but reasonable assumptions. It maintains appropriate cash flow projections; the Board's required reserve; and still provides flexibility to minimize financial risk to the College. The proposed 2011-12 budget properly distributes resources to provide increased quality educational opportunities, effective student services, and maintains excellent support services throughout the College district.

A handwritten signature in cursive script that reads "Jim Middleton".

Dr. James Middleton, President

Budget Committee Meeting
March 9, 2011

Consolidated Budget

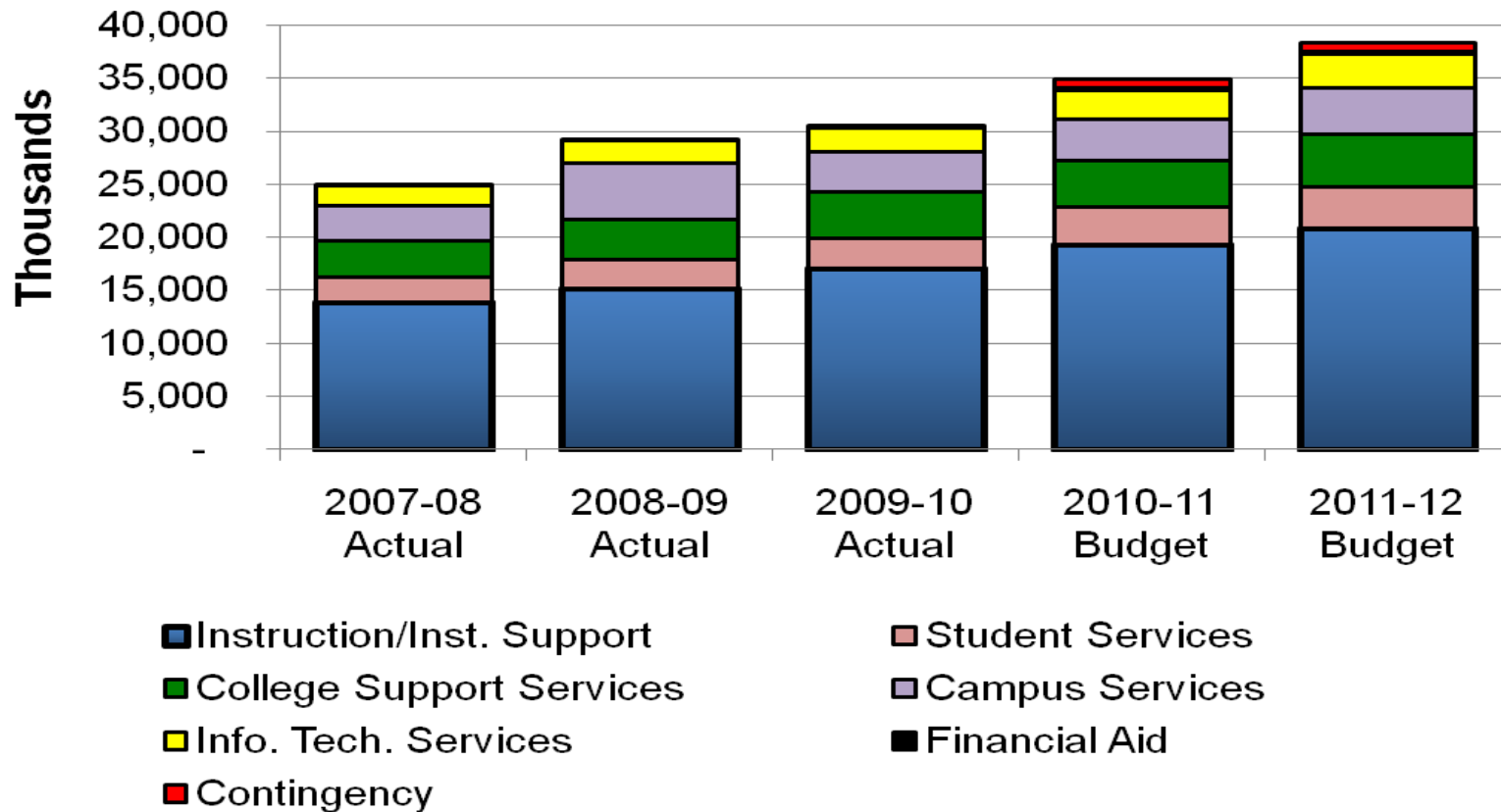
Requirements Summary - All Funds

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
General Fund	\$ 29,338,691	\$ 30,612,096	\$ 34,973,344	\$ 38,355,518	\$ 38,355,518	\$ 38,411,517
Debt Service Fund	3,298,353	1,532,061	3,978,617	4,105,065	4,105,065	4,105,065
Capital Projects Fund	10,077,959	9,278,327	54,468,396	37,427,052	37,427,052	37,427,052
Enterprise Fund	3,367,688	3,878,364	5,157,091	6,107,081	6,107,081	6,107,081
Internal Service Fund	226,720	234,477	390,047	396,801	396,801	396,801
Reserve Fund	164,185	125,783	175,000	437,000	437,000	437,000
Special Revenue Fund	1,127,794	1,353,666	2,110,055	6,208,404	6,208,404	6,208,404
Auxiliary Fund	4,661,915	6,105,806	6,458,307	7,665,974	7,665,974	7,721,974
Financial Aid Fund	8,488,601	16,380,323	19,636,398	19,632,429	19,632,429	19,632,429
Trust & Agency Fund	7,084	5,959	17,500	7,500	7,500	7,500
Total Requirements	\$ 60,758,990	\$ 69,506,862	\$ 127,364,755	\$ 120,342,824	\$ 120,342,824	\$ 120,454,823

General Fund

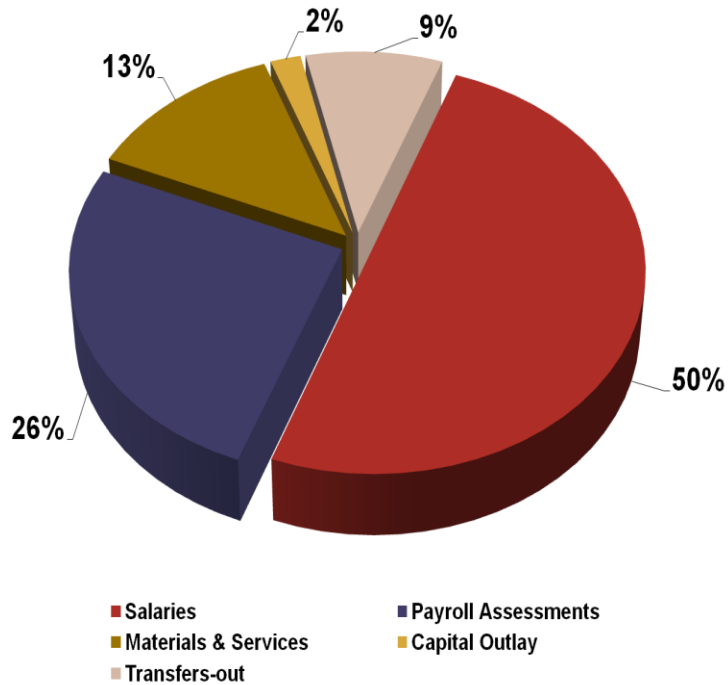
The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.

General Fund Expenditures

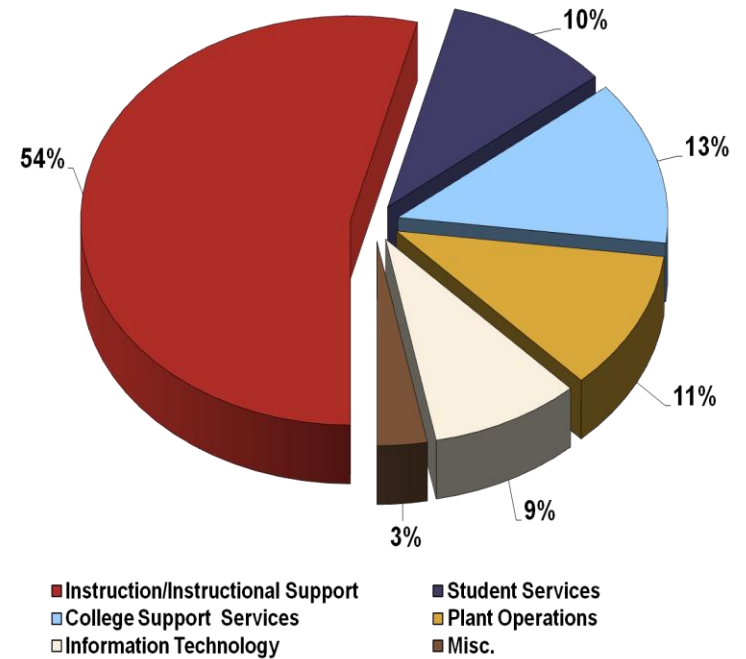


General Fund

- BUDGETED EXPENDITURES
 - By Object Classification



- BUDGETED EXPENDITURES
 - By Function



General Fund

General Fund - Resources

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 11,194,227	\$ 11,838,329	\$ 11,751,000	\$ 10,924,000	\$ 10,924,000	\$ 10,924,000
Prior Year	531,993	804,816	766,000	939,000	939,000	939,000
Tuition and Fees	11,214,024	14,319,890	16,038,000	18,323,000	18,323,000	18,323,000
State and Federal Sources						
State Aid for Operations	5,479,179	4,203,862	4,236,000	5,610,000	5,610,000	5,610,000
Other State Grants	15,000					
Other Sources						
Interest Income	62,939	3,542	125,000	8,000	8,000	8,000
Miscellaneous Income	6,018	38,336				
Transfers from Other Funds						
Transfer In			350,000	800,000	800,000	856,000
Resources	\$ 28,503,380	\$ 31,208,775	\$ 33,266,000	\$ 36,604,000	\$ 36,604,000	\$ 36,660,000
Beginning Fund Balance	5,187,878	4,352,578	4,764,000	4,700,000	4,700,000	4,700,000
TOTAL RESOURCES	\$ 33,691,258	\$ 35,561,353	\$ 38,030,000	\$ 41,304,000	\$ 41,304,000	\$ 41,360,000

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Instruction						
Humanities Office	\$ 43,366	\$ 66,055	\$ 57,306	\$ 60,594	\$ 60,594	\$ 60,594
Writing/Literature	1,270,591	1,393,528	1,521,367	1,674,239	1,674,239	1,674,239
Foreign Languages	315,983	340,390	333,201	317,107	317,107	317,107
Speech	291,692	351,633	455,701	418,877	418,877	418,877
Social Science Office	55,421	68,581	62,493	66,548	66,548	66,548
Music	241,544	263,932	261,726	285,134	285,134	285,134
Art	370,009	396,219	455,450	396,002	396,002	396,002
Theatre Arts	41,360	41,824	43,834	47,528	47,528	47,528
Fine Arts and Communication Office	61,225	67,341	71,395	75,376	75,376	75,376
Business Administration	469,528	537,475	565,217	595,884	595,884	595,884
Culinary Program	137,901	193,841	315,407	35,000	35,000	35,000
Grandview Office	36,738	45,374	50,436	53,579	53,579	53,579
Hospitality, Tourism, & Recreation	6,704	6,343	5,571	5,706	5,706	5,706
Journalism	5,633	6,664	8,753	7,983	7,983	7,983
Philosophy	1,837	6,350	9,616	9,888	9,888	9,888
Addiction Studies	79,436	83,345	92,764	106,353	106,353	106,353
Anthropology	85,389	99,430	107,597	143,533	143,533	143,533
Criminal Justice	107,040	118,329	135,009	124,832	124,832	124,832
Economics	109,445	110,203	113,825	123,393	123,393	123,393
Education	99,780	119,084	125,115	128,786	128,786	128,786
Geography	113,770	131,479	161,138	119,506	119,506	119,506
History	211,872	249,029	261,713	227,072	227,072	227,072
Human Development	34,751	60,030	187,085	155,620	155,620	155,620
Political Science	9,740	13,846	8,853	10,341	10,341	10,341
Psychology	161,436	270,728	315,376	392,677	392,677	392,677
Sociology	190,129	198,520	209,108	256,851	256,851	256,851
Oregon Leadership Institute	41,039	42,049	28,612	61,126	61,126	61,126
Adult Basic Education	526,409	947,465	573,101	590,294	590,294	590,294
Regional Svcs. & R.C. Operations	677,065	783,451	692,368	694,477	694,477	694,477
Regional Svcs. & M.C. Operations				145,476	145,476	145,476
Regional Svcs. & P.C. Operations				81,004	81,004	81,004
Engineering & Engr. Tech.	11,955	10,375	13,592	6,283	6,283	6,283

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Ochoco Office	61,503	66,333	69,925	73,753	73,753	73,753
Mathematics	1,111,765	1,170,894	1,445,810	1,587,490	1,587,490	1,587,490
Biological Science	652,371	719,876	842,248	903,274	903,274	903,274
Chemistry	210,617	245,354	286,427	322,343	322,343	322,343
Physics	147,190	158,489	196,172	195,119	195,119	195,119
Geology	100,068	105,653	109,191	115,702	115,702	115,702
Nursing	613,291	656,278	861,772	936,537	936,537	936,537
Health & Human Performance Office	81,746	100,548	99,745	116,412	116,412	138,012
Health & Human Performance	512,609	680,648	701,447	849,074	849,074	849,074
Math Office	50,300	51,567	54,244	57,184	57,184	57,184
Allied Health	8,606	15,910	41,815	73,927	73,927	73,927
Computer and Information Systems	766,580	800,419	878,597	1,011,286	1,011,286	1,011,286
Licensed Massage Therapy	272,852	232,641	251,088	214,946	214,946	214,946
Emergency Medical Services	349,594	322,750	370,267	418,876	418,876	418,876
Dental Assisting	196,286	196,671	207,172	221,407	221,407	221,407
Medical Assisting	93,008	70,663	89,657	106,512	106,512	106,512
Dietary Management	18,285	23,779	20,396	34,124	34,124	34,124
Allied Health Office	46,787	46,116	51,463	53,241	53,241	53,241
Pharmacy Technician		40,651	90,939	62,453	62,453	62,453
CIS Office				57,146	57,146	57,146
Nursing Office	50,844	44,139	49,376	51,992	51,992	51,992
HHP: Exercise Science	25,128	861				
HHP: Health Classes	57,533	21,499	50,340	51,850	51,850	51,850
HHP: Recreation (O.R.L.T.)	172,759	151,727	171,078	185,804	185,804	185,804
Ponderosa Office	52,588	52,176	54,884	58,190	58,190	58,190
Forestry Technology	360,164	317,934	384,470	444,217	444,217	444,217
Automotive	238,188	299,798	330,432	346,445	346,445	346,445
Office Administration		41	3,234	3,315	3,315	3,315
Health Information Technology	170,365	180,984	231,697	278,797	278,797	278,797
Manufacturing Processes	214,098	223,479	301,023	369,111	369,111	369,111
Apprenticeship	42,611	25,124	36,087	19,832	19,832	19,832
Wildland Fire Management	63,164	56,452	61,217	64,514	64,514	64,514
Structural Fire Science	50,781	70,425	69,957	81,503	81,503	81,503

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Geographical Information Systems	124,979	120,048	134,440	144,267	144,267	144,267
Aviation Program	98,248	107,222	177,498	201,501	201,501	201,501
Composites Program	942	13,928				
Regional Credit Instruction-Redmond	160,401	219,078	327,223	384,023	384,023	384,023
Regional Credit Instruction-Madras				46,456	46,456	46,456
Regional Credit Instruction-Prineville				46,456	46,456	46,456
Library Skills	62,798	61,818	64,082	70,621	70,621	70,621
Total Instruction	\$ 13,047,837	\$ 14,694,886	\$ 16,358,142	\$ 17,676,769	\$ 17,676,769	\$ 17,698,369
Instructional Support						
Office of VP of Instruction	\$ 566,091	\$ 815,304	\$ 1,004,331	\$ 997,397	\$ 997,397	\$ 997,397
Library	876,150	829,752	1,007,578	1,062,563	1,062,563	1,062,563
Catalog and Class Schedule	44,934	9,353	28,618	28,618	28,618	28,618
Commencement & Convocation	14,148	20,263	16,781	21,801	21,801	21,801
Tutoring and Testing	252,409	321,052	308,995	398,135	398,135	398,135
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	117,295	108,743	170,176	187,686	187,686	187,686
Instructional Deans	335,515	299,608	434,350	451,904	451,904	451,904
Total Instructional Support	\$ 2,211,542	\$ 2,409,075	\$ 2,975,829	\$ 3,153,104	\$ 3,153,104	\$ 3,153,104

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Student Services						
Admissions	\$ 265,989	\$ 286,114	\$ 294,211	\$ 307,049	\$ 307,049	\$ 307,049
Counseling Center	38,120	47,796	68,513	68,513	68,513	68,513
Student Life	117,836	149,392	257,853	295,129	295,129	295,129
Financial Aid	489,690	520,015	551,191	633,139	633,139	633,139
Career Services and Job Placement	55,428	60,041	100,224	106,146	106,146	106,146
Student Outreach & Contact	216,153	225,686	255,622	192,656	192,656	192,656
Registrar	380,133	446,858	590,858	579,463	579,463	579,463
Multicultural Activities	38,592	48,957	125,307	140,595	140,595	140,595
Intramurals	79,798	82,496	125,237	137,743	137,743	
Club Sports	85,504	82,658	89,964	102,232	102,232	218,375
Enrollment Cashiering	56,913	57,162	62,199	65,960	65,960	65,960
Disability Services	170,286	166,530	205,267	214,445	214,445	214,445
Office Dean of Student & Enrollment Svcs	326,859	184,784	355,766	471,390	471,390	471,390
Advising	363,131	453,903	495,058	676,280	676,280	711,003
Total Student Services	\$ 2,684,432	\$ 2,812,392	\$ 3,577,270	\$ 3,990,740	\$ 3,990,740	\$ 4,003,863

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
College Support Services						
Governing Board	\$ 62,873	\$ 60,800	\$ 82,559	\$ 86,531	\$ 86,531	\$ 86,531
President's Office	310,263	303,664	300,706	324,338	324,338	324,338
Fiscal Services	485,449	501,206	541,249	576,236	576,236	576,236
Campus Safety and Security	311,276	337,596	372,848	518,920	518,920	521,429
Human Resources	314,152	344,687	376,088	427,512	427,512	427,512
Mail Services	145,962	206,709	246,841	253,926	253,926	253,926
College Relations	450,170	457,044	486,221	574,908	574,908	577,521
Chief Financial Officer	366,441	348,225	362,549	392,458	392,458	392,458
Legal, Audit and Professional Svcs	67,738	77,014	78,600	89,600	89,600	89,600
Elections	61,520	108,273	1,000	18,600	18,600	18,600
General Institutional Support	661,424	602,211	817,525	855,283	855,283	855,283
Liability and Other Insurance	75,447	80,992	174,148	216,855	216,855	216,855
Institutional Research/Grants Office	118,469	150,935	195,889	200,307	200,307	200,307
Vice President for Administration	300,847	297,649	325,989	346,354	346,354	346,354
Organizational Development	3,312	4,529	4,313	4,313	4,313	4,313
Total College Support Services	\$ 3,735,343	\$ 3,881,534	\$ 4,366,525	\$ 4,886,141	\$ 4,886,141	\$ 4,891,263
Campus Services						
Custodial Services	\$ 801,819	\$ 867,907	\$ 923,587	\$ 1,011,127	\$ 1,011,127	\$ 1,011,127
Utilities	660,089	624,485	761,795	844,215	844,215	844,215
Fire & Boiler Insurance	83,912	87,526	98,000	102,900	102,900	102,900
Maintenance of Grounds	181,181	154,462	255,298	294,885	294,885	294,885
Maintenance of Buildings	487,529	467,283	605,138	661,811	661,811	661,811
Plant Additions	2,306,490	1,173,685	655,605	743,767	743,767	743,767
Plant Administration	176,793	189,248	200,491	198,573	198,573	198,573
Campus Shuttle	57,089	69,822	68,382	78,917	78,917	78,917
Redmond Campus Infrastructure	241,425	187,030	350,294	364,508	364,508	364,508
Madras Campus Infrastructure				35,000	35,000	35,000
Prineville Campus Infrastructure				12,100	12,100	12,100
Total Campus Services	\$ 4,996,327	\$ 3,821,448	\$ 3,918,590	\$ 4,347,803	\$ 4,347,803	\$ 4,347,803

General Fund - Expenditures by Function

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 568,468	\$ 750,334	\$ 957,975	\$ 1,306,832	\$ 1,306,832	\$ 1,354,829
Management Information Systems	432,398	376,205	624,847	590,304	590,304	590,304
User Services	447,627	541,510	548,527	608,069	608,069	576,226
Enterprise Computing Services	189,073	181,525	177,230	192,520	192,520	192,520
Network/Telecom & Media Services	464,076	383,712	454,104	499,279	499,279	499,279
Web Development			1,351	87,883	87,883	87,883
Total Information Technology	\$ 2,101,642	\$ 2,233,286	\$ 2,764,034	\$ 3,284,887	\$ 3,284,887	\$ 3,301,041
Financial Aid						
Financial Aid Transfers	\$ 161,568	\$ 209,475	\$ 212,954	\$ 216,074	\$ 216,074	\$ 216,074
Total Financial Aid	\$ 161,568	\$ 209,475	\$ 212,954	\$ 216,074	\$ 216,074	\$ 216,074
Contingency						
Contingency	\$ 400,000	\$ 550,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	\$ 400,000	\$ 550,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Requirements	\$ 29,338,691	\$ 30,612,096	\$ 34,973,344	\$ 38,355,518	\$ 38,355,518	\$ 38,411,517
Ending Fund Balance	4,352,567	4,949,257	3,056,656	2,948,482	2,948,482	2,948,483
Total Requirements	\$ 33,691,258	\$ 35,561,353	\$ 38,030,000	\$ 41,304,000	\$ 41,304,000	\$ 41,360,000

General Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
Instruction							
Humanities Office	1.00	\$ 55,240	\$ 5,354				\$ 60,594
Writing/Literature	16.00	1,652,208	22,031				1,674,239
Foreign Languages	3.00	309,110	7,997				317,107
Speech	4.10	414,847	4,030				418,877
Social Science Office	1.00	59,597	6,951				66,548
Music	2.00	261,566	23,568				285,134
Art	3.00	368,411	27,591				396,002
Theatre Arts	0.40	46,791	737				47,528
Fine Arts and Communication Office	1.00	68,135	7,241				75,376
Business Administration	5.50	580,729	15,155				595,884
Culinary Program					35,000		35,000
Grandview Office	1.00	51,627	1,952				53,579
Hospitality, Tourism, & Recreation		4,622	1,084				5,706
Journalism		6,804	1,179				7,983
Philosophy		9,360	528				9,888
Addiction Studies	1.00	103,857	2,496				106,353
Anthropology	1.50	142,143	1,390				143,533
Criminal Justice	1.50	123,223	1,609				124,832
Economics	1.00	122,040	1,353				123,393
Education	1.50	126,580	2,206				128,786
Geography	1.50	117,514	1,992				119,506
History	2.25	224,938	2,134				227,072
Human Development	1.50	149,414	6,206				155,620
Political Science	0.10	9,641	700				10,341
Psychology	4.50	384,201	8,476				392,677
Sociology	2.50	255,053	1,798				256,851
Oregon Leadership Institute	0.50	46,457	14,669				61,126
Adult Basic Education					590,294		590,294
Regional Svcs. & R.C. Operations	3.00	260,118	19,152		415,207		694,477
Regional Svcs. & M.C. Operations	2.00	140,176	5,300				145,476
Regional Svcs. & P.C. Operations	1.00	75,704	5,300				81,004
Engineering & Engr. Tech.		4,925	1,358				6,283

General Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
Ochoco Office	1.00	62,087	11,666				73,753
Mathematics	15.00	1,563,005	24,485				1,587,490
Biological Science	9.55	858,829	44,445				903,274
Chemistry	3.58	314,722	7,621				322,343
Physics	1.92	187,778	7,341				195,119
Geology	1.00	110,614	5,088				115,702
Nursing	10.00	890,543	45,994				936,537
Health & Human Performance Office	1.50	131,473	6,539				138,012
Health & Human Performance	9.00	791,716	57,358				849,074
Math Office	1.00	56,157	1,027				57,184
Allied Health	0.10	71,090	2,837				73,927
Computer and Information Systems	9.50	969,864	41,422				1,011,286
Licensed Massage Therapy	1.50	195,888	19,058				214,946
Emergency Medical Services	2.50	292,887	125,989				418,876
Dental Assisting	2.00	201,392	20,015				221,407
Medical Assisting	1.00	93,005	13,507				106,512
Dietary Management	0.70	32,931	1,193				34,124
Allied Health Office	1.00	49,185	4,056				53,241
Pharmacy Technician	0.50	50,208	12,245				62,453
CIS Office	1.00	56,646	500				57,146
Nursing Office	1.00	50,361	1,631				51,992
HHP: Health Classes		51,850					51,850
HHP: Recreation (O.R.L.T.)	2.00	181,695	4,109				185,804
Ponderosa Office	1.00	54,139	4,051				58,190
Forestry Technology	3.90	397,291	46,926				444,217
Automotive	3.05	326,967	19,478				346,445
Office Administration		2,764	551				3,315
Health Information Technology	3.00	264,557	14,240				278,797
Manufacturing Processes	4.50	320,035	49,076				369,111
Apprenticeship		19,267	565				19,832
Wildland Fire Management	0.55	50,224	14,290				64,514
Structural Fire Science	0.50	67,238	14,265				81,503
Geographical Information Systems	1.00	135,169	9,098				144,267

General Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
Aviation Program	2.00	192,462	9,039				201,501
Regional Credit Instruction-Redmond	1.50	369,737	14,286				384,023
Regional Credit Instruction-Madras		44,056	2,400				46,456
Regional Credit Instruction-Prineville		44,056	2,400				46,456
Library Skills	0.75	69,829	792				70,621
Total Instruction	161.45	\$ 15,796,748	\$ 861,120	\$ -	\$ 1,040,501	\$ -	\$ 17,698,369
Instructional Support							
Office of VP of Instruction	2.00	\$ 775,556	\$ 24,841		\$ 197,000		\$ 997,397
Library	9.25	829,855	129,016	103,692			1,062,563
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation		1,292	20,509				21,801
Tutoring and Testing	3.00	392,759	5,376				398,135
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	2.00	140,482	47,204				187,686
Instructional Deans	4.00	433,547	18,357				451,904
Total Instructional Support	20.25	\$ 2,573,491	\$ 273,921	\$ 103,692	\$ 202,000	\$ -	\$ 3,153,104

General Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
Student Services							
Admissions	4.00	\$ 283,484	\$ 23,565				\$ 307,049
Counseling Center			68,513				68,513
Student Life	3.00	241,849	52,280		1,000		295,129
Financial Aid	8.25	609,200	23,939				633,139
Career Services and Job Placement	1.50	96,120	10,026				106,146
Student Outreach & Contact	1.00	71,612	121,044				192,656
Registrar	9.50	543,671	35,792				579,463
Multicultural Activities	1.50	102,349	38,246				140,595
Club Sports	1.65	131,332	87,043				218,375
Enrollment Cashiering	1.00	62,042	3,918				65,960
Disability Services	2.75	196,068	18,377				214,445
Office Dean of Student & Enroll Svc	5.00	444,907	26,483				471,390
Advising	9.00	657,968	53,035				711,003
Total Student Services	48.15	\$ 3,440,602	\$ 562,261	\$ -	\$ 1,000	\$ -	\$ 4,003,863

General Fund - Expenditures by Category

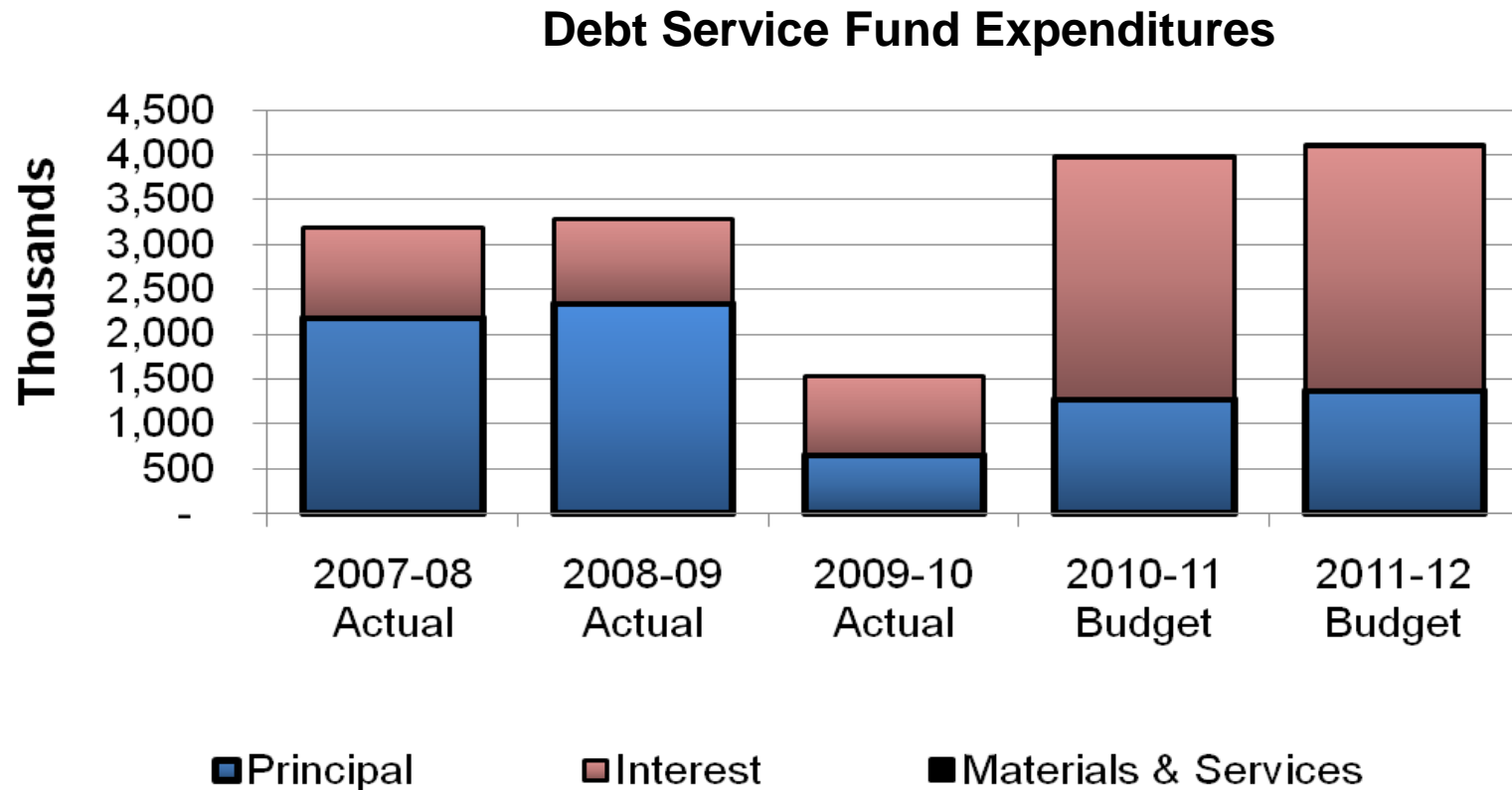
	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
College Support Services							
Governing Board	0.50	\$ 38,097	\$ 48,434				\$ 86,531
President's Office	1.50	299,763	24,575				324,338
Fiscal Services	6.50	558,674	17,562				576,236
Campus Safety and Security	5.75	326,981	194,448				521,429
Human Resources	4.00	331,367	96,145				427,512
Mail Services	1.25	70,430	183,496				253,926
College Relations	6.00	453,319	124,202				577,521
Chief Financial Officer	3.75	371,684	20,774				392,458
Legal, Audit and Professional Svcs			89,600				89,600
Elections			18,600				18,600
General Institutional Support		213,800	173,000	382,483	86,000		855,283
Liability and Other Insurance			66,855		150,000		216,855
Institutional Research/Grants Office	2.00	168,028	32,279				200,307
Vice President for Administration	2.75	302,758	43,596				346,354
Organizational Development			4,313				4,313
Total College Support Services	34.00	\$ 3,134,901	\$ 1,137,879	\$ 382,483	\$ 236,000	\$ -	\$ 4,891,263
Campus Services							
Custodial Services	17.50	\$ 928,770	\$ 82,357				\$ 1,011,127
Utilities			779,215		65,000		844,215
Fire & Boiler Insurance			102,900				102,900
Maintenance of Grounds	3.00	200,223	94,662				294,885
Maintenance of Buildings	6.00	425,032	236,779				661,811
Plant Additions					743,767		743,767
Plant Administration	2.50	188,964	9,609				198,573
Campus Shuttle	1.50	64,735	14,182				78,917
Redmond Campus Infrastructure	3.25	168,744	118,076		77,688		364,508
Madras Campus Infrastructure			35,000				35,000
Prineville Campus Infrastructure			12,100				12,100
Total Campus Services	33.75	\$ 1,976,468	\$ 1,484,880	\$ -	\$ 886,455	\$ -	\$ 4,347,803

General Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Contingency	Fiscal Year 2011-2012 ADOPTED Budget
Information Technology							
Information Technology Services	3.50	\$ 373,546	\$ 427,960		\$ 553,323		\$ 1,354,829
Management Information Systems	6.00	561,917	28,387				590,304
User Services	6.50	512,197	64,029				576,226
Enterprise Computing Services	2.00	179,295	13,225				192,520
Network/Telecom & Media Services	4.00	328,993	170,286				499,279
Web Development	1.00	84,883	3,000				87,883
Total Information Technology	23.00	\$ 2,040,831	\$ 706,887	\$ -	\$ 553,323	\$ -	\$ 3,301,041
Financial Aid							
Financial Aid Transactions			\$ 11,954		\$ 204,120		\$ 216,074
Total Financial Aid	-	\$ -	\$ 11,954	\$ -	\$ 204,120	\$ -	\$ 216,074
Contingency							
Contingency						\$ 800,000	\$ 800,000
Total Contingency	-	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total General Fund Expenses	320.60	\$28,963,041	\$5,038,902	\$ 486,175	\$3,123,399	\$ 800,000	\$38,411,517

Debt Service Fund

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.



Debt Service Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 191,595	\$ 86,336	\$ 112,869	\$ 18,189	\$ 18,189	\$ 18,189
Tax Revenue - Current	1,613,406		2,403,596	2,468,775	2,468,775	2,468,775
Tax Revenue - Prior	84,927	83,591	50,000	40,000	40,000	40,000
PERS Reserve Charge	690,099	737,686	777,546	826,351	826,351	826,351
Rental Income	481,344	482,898	489,040	487,874	487,874	487,874
Interest Income	21,920	5,386	24,552	549	549	549
Transfers In	301,398	246,490	303,105	299,142	299,142	299,142
Total Resources	<u>\$ 3,384,689</u>	<u>\$ 1,642,387</u>	<u>\$ 4,160,708</u>	<u>\$ 4,140,880</u>	<u>\$ 4,140,880</u>	<u>\$ 4,140,880</u>
Requirements						
Principal Payments	\$ 2,345,289	\$ 655,623	\$ 1,276,310	\$ 1,378,468	\$ 1,378,468	\$ 1,378,468
Interest Payments	953,064	876,438	2,697,957	2,723,747	2,723,747	2,723,747
Materials and Services			4,350	2,850	2,850	2,850
Ending Fund Balance	86,336	110,326	182,091	35,815	35,815	35,815
Total Requirements	<u>\$ 3,384,689</u>	<u>\$ 1,642,387</u>	<u>\$ 4,160,708</u>	<u>\$ 4,140,880</u>	<u>\$ 4,140,880</u>	<u>\$ 4,140,880</u>

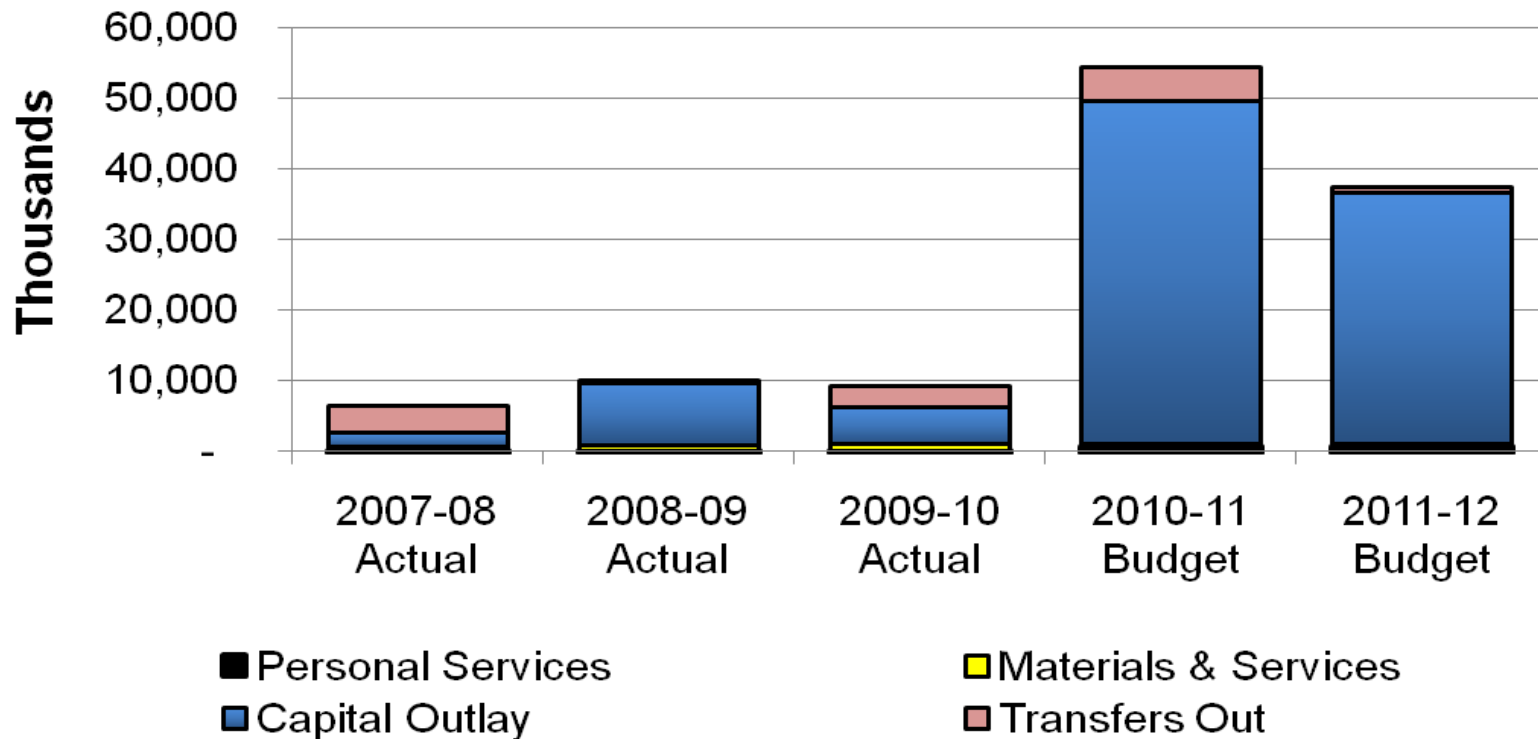
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Fiscal Year 2011-12 ADOPTED Budget
Resources							
Beginning Fund Balance	\$	\$	\$ 3,000	\$ 7,218	\$ 3,400	\$ 4,571	\$ 18,189
Tax Revenue - Current	2,468,775						2,468,775
Tax Revenue - Prior	40,000						40,000
PERS Reserve Charge		826,351					826,351
Rental Income					487,874		487,874
Interest Income	250	193	15	46	22	23	549
Transfers In			77,688	156,454		65,000	299,142
Total Resources	<u>\$ 2,509,025</u>	<u>\$ 826,544</u>	<u>\$ 80,703</u>	<u>\$ 163,718</u>	<u>\$ 491,296</u>	<u>\$ 69,594</u>	<u>\$ 4,140,880</u>
Requirements							
Principal Payments	\$ 665,000	\$ 306,587	\$ 55,000	\$ 115,000	\$ 185,000	\$ 51,881	\$ 1,378,468
Interest Payments	1,819,025	519,957	21,388	45,595	304,840	12,942	2,723,747
Materials and Services			1,300	1,100	450		2,850
Ending Fund Balance	25,000		3,015	2,023	1,006	4,771	35,815
Total Requirements	<u>\$ 2,509,025</u>	<u>\$ 826,544</u>	<u>\$ 80,703</u>	<u>\$ 163,718</u>	<u>\$ 491,296</u>	<u>\$ 69,594</u>	<u>\$ 4,140,880</u>

Capital Projects Fund

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Major sources of revenue are transfers from the General Fund and bond proceeds.

Capital Projects Fund Expenditures



Capital Projects Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 13,117,876	\$ 8,309,412	\$ 49,485,000	\$ 38,520,777	\$ 38,520,777	\$ 38,520,777
Grants	628,592	1,903,832	18,950,000	6,030,000	6,030,000	6,030,000
Other Income	466,223	555,868	531,000	393,000	393,000	393,000
Donations	500,000		2,160,000	400,000	400,000	400,000
Bond Sale Proceeds		45,065,831				
Interest Income	199,680	21,203	714,480	124,822	124,822	124,822
Transfers In	3,475,000	6,204,796	5,652,000	2,047,090	2,047,090	2,047,090
Total Resources	<u>\$ 18,387,371</u>	<u>\$ 62,060,942</u>	<u>\$ 77,492,480</u>	<u>\$ 47,515,689</u>	<u>\$ 47,515,689</u>	<u>\$ 47,515,689</u>
Requirements						
Personal Services	\$ 100,569	\$ 67,466	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Materials and Services	817,361	1,023,090	389,500	347,260	347,260	347,260
Capital Outlay	8,856,669	5,121,942	48,666,576	35,573,338	35,573,338	35,573,338
Transfers Out	303,360	3,065,829	4,712,320	806,454	806,454	806,454
Ending Fund Balance	8,309,412	52,782,615	23,024,084	10,088,637	10,088,637	10,088,637
Total Requirements	<u>\$ 18,387,371</u>	<u>\$ 62,060,942</u>	<u>\$ 77,492,480</u>	<u>\$ 47,515,689</u>	<u>\$ 47,515,689</u>	<u>\$ 47,515,689</u>

Capital Projects Fund - Resources and Requirements by Project

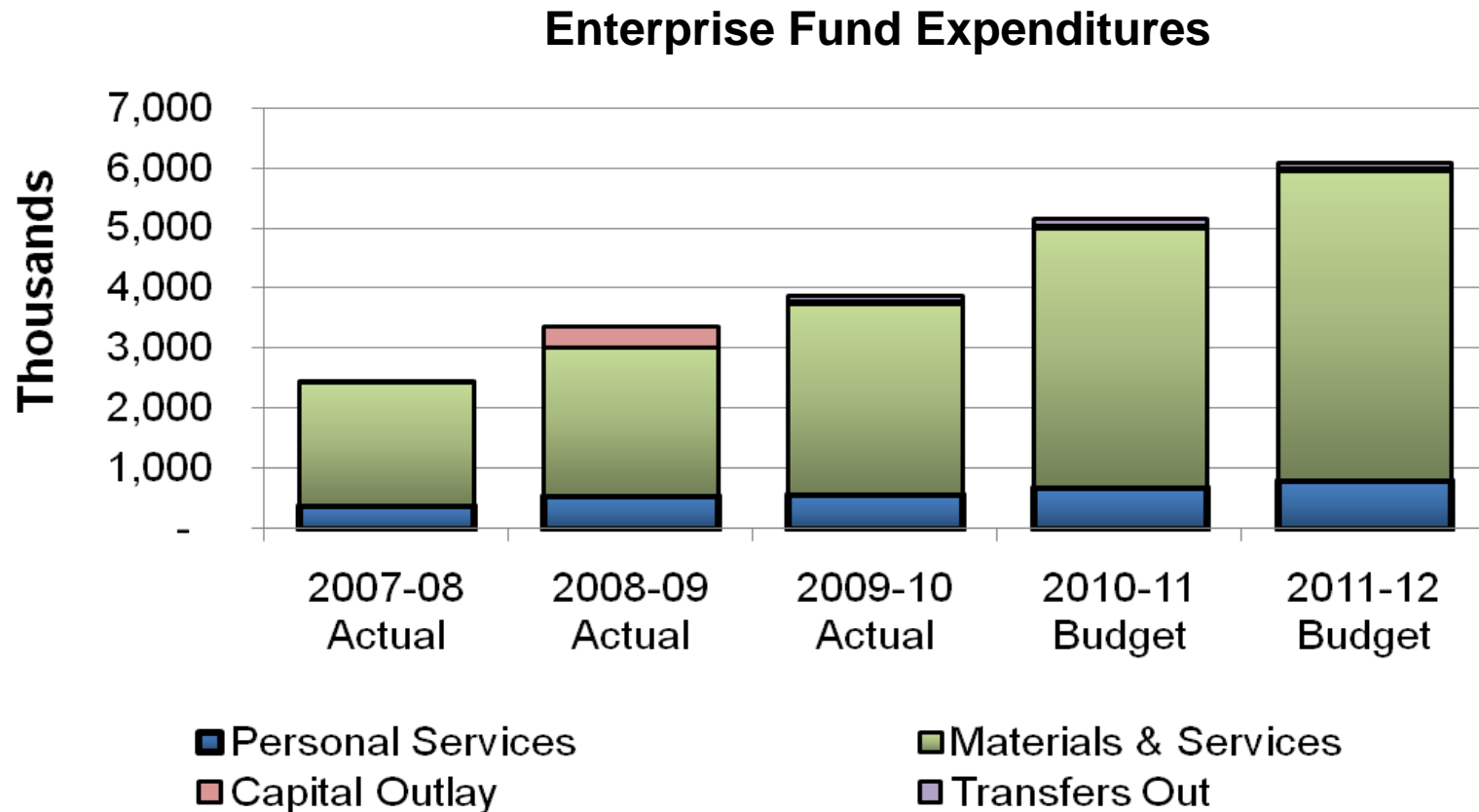
	New Construction & Renovation	Culinary Building	Bookstore Construction	G.O. Bond Projects	Repair and Replacement	Campus Village Infrastructure
Resources						
Beginning Fund Balance	\$ 808,000	\$ 1,863,000	\$	\$ 33,301,777	\$ 15,000	\$
Grants				6,030,000		
Other Income						
Donations		400,000				
Interest Income	2,300	4,800	450	106,013	892	
Transfers In	401,884		200,000		341,883	300,000
Total Resources	<u>\$ 1,212,184</u>	<u>\$ 2,267,800</u>	<u>\$ 200,450</u>	<u>\$ 39,437,790</u>	<u>\$ 357,775</u>	<u>\$ 300,000</u>
Requirements						
Personal Services	\$	\$	\$	\$ 700,000	\$	\$
Materials and Services				50,000		
Capital Outlay	700,000	2,220,000	20,000	30,370,563	357,775	300,000
Transfers Out	400,000			250,000		
Ending Fund Balance	112,184	47,800	180,450	8,067,227		
Total Requirements	<u>\$ 1,212,184</u>	<u>\$ 2,267,800</u>	<u>\$ 200,450</u>	<u>\$ 39,437,790</u>	<u>\$ 357,775</u>	<u>\$ 300,000</u>

Capital Projects Fund - Resources and Requirements by Project

	Life Cycle Technology Replacement	Higher Ed Building Maintenance and Repair	IT Server/ Infrastructure	Redmond Campus	Chandler Lab	Fiscal Year 2011-2012 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 200,000	\$ 478,000	\$ 552,000	\$ 892,000	\$ 411,000	\$ 38,520,777
Grants						6,030,000
Other Income		118,000		275,000		393,000
Donations						400,000
Interest Income	1,060	1,500	1,707	4,100	2,000	124,822
Transfers In	324,187		479,136			2,047,090
Total Resources	<u>\$ 525,247</u>	<u>\$ 597,500</u>	<u>\$ 1,032,843</u>	<u>\$ 1,171,100</u>	<u>\$ 413,000</u>	<u>\$ 47,515,689</u>
Requirements						
Personal Services	\$	\$	\$	\$	\$	\$ 700,000
Materials and Services			15,000	262,260	20,000	347,260
Capital Outlay	500,000	100,000	885,000	100,000	20,000	35,573,338
Transfers Out				156,454		806,454
Ending Fund Balance	25,247	497,500	132,843	652,386	373,000	10,088,637
Total Requirements	<u>\$ 525,247</u>	<u>\$ 597,500</u>	<u>\$ 1,032,843</u>	<u>\$ 1,171,100</u>	<u>\$ 413,000</u>	<u>\$ 47,515,689</u>

Enterprise Fund

Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a profit seeking business.



Enterprise Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	FTE	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Residence Hall							
Resource							
Beginning Net Working Capital	\$ 398,138	\$ 575,652	\$ 500,000		\$ 800,000	\$ 800,000	\$ 800,000
Room and Board	580,644	627,573	776,160		807,206	807,206	807,206
Interest Income	8,240	1,342	12,075		12,075	12,075	12,075
Total Resources	<u>\$ 987,022</u>	<u>\$ 1,204,567</u>	<u>\$ 1,288,235</u>		<u>\$ 1,619,281</u>	<u>\$ 1,619,281</u>	<u>\$ 1,619,281</u>
Requirements							
Personal Services	\$ 109,242	\$ 133,251	\$ 156,470	3.00	\$ 197,284	\$ 197,284	\$ 197,284
Materials and Services	286,578	319,180	400,753		417,443	417,443	417,443
Capital Outlay	15,550	10,944	25,000		20,000	20,000	20,000
Ending Net Working Capital	575,652	741,192	706,012		984,554	984,554	984,554
Total Requirements	<u>\$ 987,022</u>	<u>\$ 1,204,567</u>	<u>\$ 1,288,235</u>	<u>3.00</u>	<u>\$ 1,619,281</u>	<u>\$ 1,619,281</u>	<u>\$ 1,619,281</u>

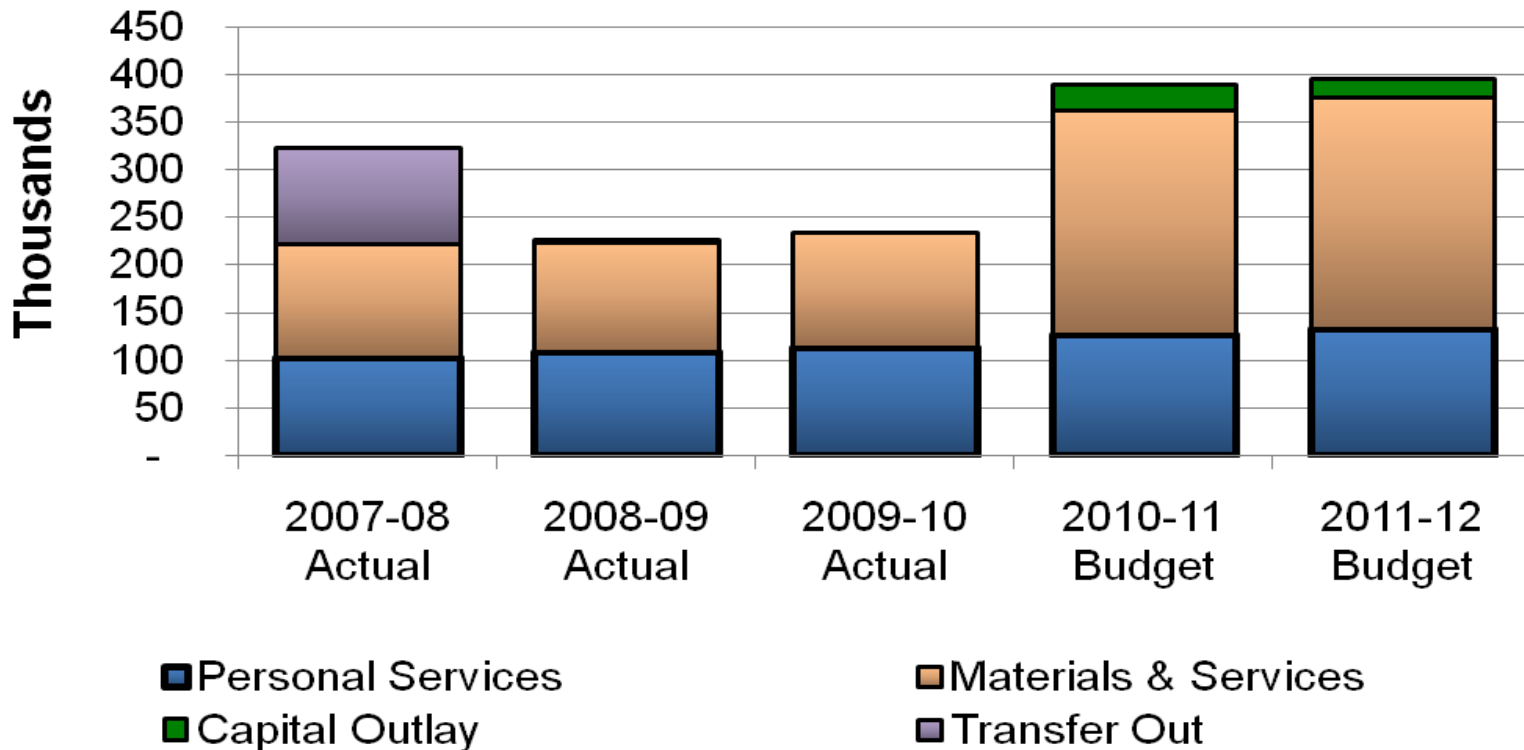
Enterprise Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	FTE	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Bookstore							
Resource							
Beginning Net Working Capital	\$ 1,408,417	\$ 1,488,018	\$ 879,000		\$ 1,157,000	\$ 1,157,000	\$ 1,157,000
Bookstore Sales	2,998,811	3,959,165	4,685,532		5,555,532	5,555,532	5,555,532
Other	18,333	24,230					
Interest Income	18,775	2,620	14,000		6,000	6,000	6,000
Total Resources	\$ 4,444,336	\$ 5,474,033	\$ 5,578,532		\$ 6,718,532	\$ 6,718,532	\$ 6,718,532
Requirements							
Personal Services	\$ 429,323	\$ 431,144	\$ 530,918	6.50	\$ 615,904	\$ 615,904	\$ 615,904
Materials and Services	2,193,090	2,863,726	3,918,950		4,731,450	4,731,450	4,731,450
Capital Outlay	333,905	20,119	25,000		25,000	25,000	25,000
Transfers Out		100,000	100,000		100,000	100,000	100,000
Ending Net Working Capital	1,488,018	2,059,044	1,003,664		1,246,178	1,246,178	1,246,178
Total Requirements	\$ 4,444,336	\$ 5,474,033	\$ 5,578,532	6.50	\$ 6,718,532	\$ 6,718,532	\$ 6,718,532
Enterprise Fund Total							
Beginning Net Working Capital	\$ 1,806,555	\$ 2,063,670	\$ 1,379,000		\$ 1,957,000	\$ 1,957,000	\$ 1,957,000
Total Resources	3,624,803	4,614,930	5,487,767		6,380,813	6,380,813	6,380,813
Total Requirements	3,367,688	3,878,364	5,157,091		6,107,081	6,107,081	6,107,081
Ending Net Working Capital	\$ 2,063,670	\$ 2,800,236	\$ 1,709,676		\$ 2,230,732	\$ 2,230,732	\$ 2,230,732

Internal Service Fund

An Internal Service fund accounts for goods or services provided to other college departments on a cost reimbursement basis.

Internal Service Fund Expenditures



Internal Service Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	FTE	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance	\$ 163,822	\$ 220,107	\$ 160,000		\$ 205,500	\$ 205,500	\$ 205,500
User Charges	192,393	287,109	295,000		300,000	300,000	300,000
Interest Income	2,969	492	2,900		1,130	1,130	1,130
Total Resources	<u>\$ 359,184</u>	<u>\$ 507,708</u>	<u>\$ 457,900</u>		<u>\$ 506,630</u>	<u>\$ 506,630</u>	<u>\$ 506,630</u>
Requirements							
Personal Services	\$ 73,240	\$ 78,566	\$ 89,130	1.25	\$ 92,406	\$ 92,406	\$ 92,406
Materials and Services	63,060	58,874	148,000		150,000	150,000	150,000
Capital Outlay	2,777		25,000		20,000	20,000	20,000
Ending Fund Balance	220,107	370,268	195,770		244,224	244,224	244,224
Total Requirements	<u>\$ 359,184</u>	<u>\$ 507,708</u>	<u>\$ 457,900</u>	<u>1.25</u>	<u>\$ 506,630</u>	<u>\$ 506,630</u>	<u>\$ 506,630</u>

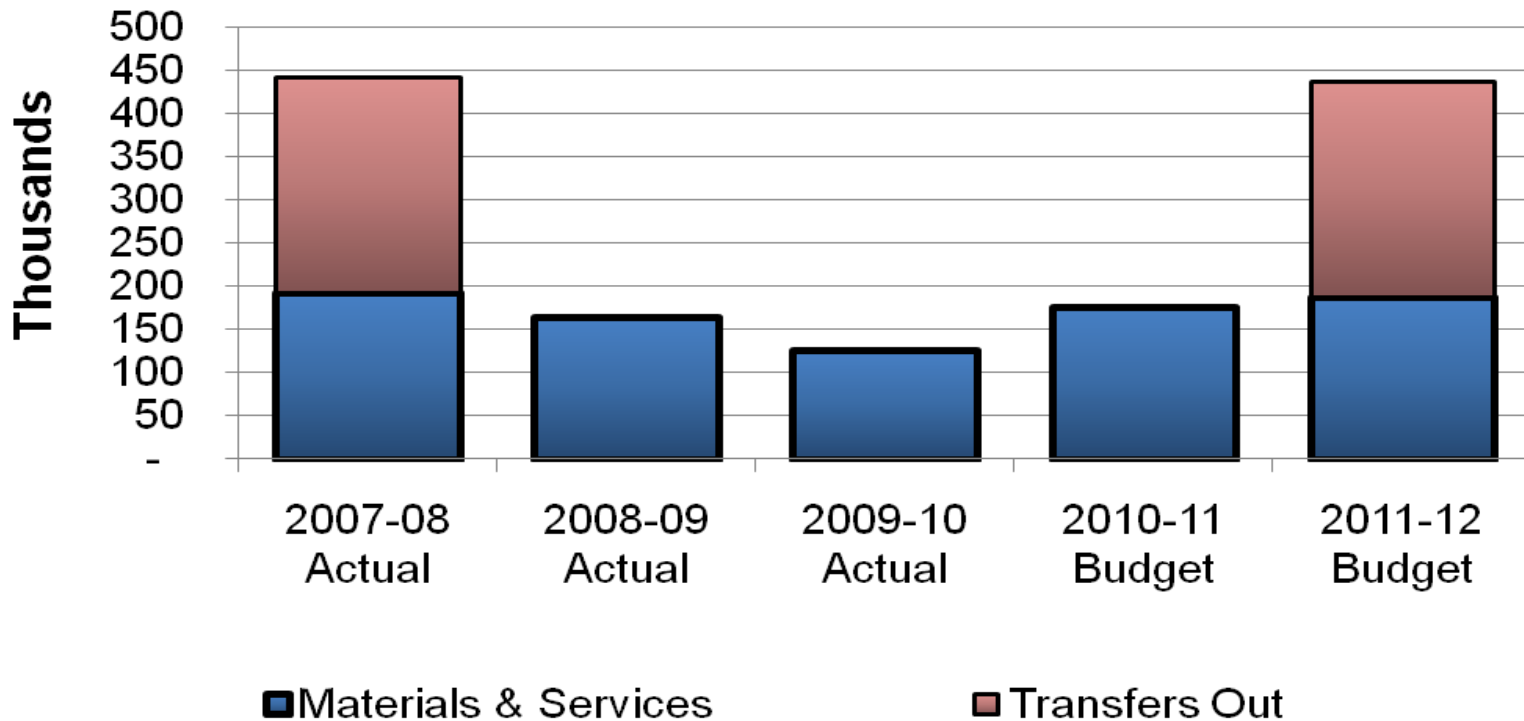
Internal Service Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	FTE	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance	\$ 50,609	\$ 58,496	\$ 56,000		\$ 58,000	\$ 58,000	\$ 58,000
User Charges	94,546	105,938	128,000		134,000	134,000	134,000
Interest Income	984	128	990		295	295	295
Total Resources	<u>\$ 146,139</u>	<u>\$ 164,562</u>	<u>\$ 184,990</u>		<u>\$ 192,295</u>	<u>\$ 192,295</u>	<u>\$ 192,295</u>
Requirements							
Personal Services	\$ 35,474	\$ 35,816	\$ 39,060	0.75	\$ 41,595	\$ 41,595	\$ 41,595
Materials and Services	52,169	61,221	86,797		91,800	91,800	91,800
Capital Outlay			2,060		1,000	1,000	1,000
Ending Fund Balance	58,496	67,525	57,073		57,900	57,900	57,900
Total Requirements	<u>\$ 146,139</u>	<u>\$ 164,562</u>	<u>\$ 184,990</u>	<u>0.75</u>	<u>\$ 192,295</u>	<u>\$ 192,295</u>	<u>\$ 192,295</u>
Internal Service Fund Total							
Beginning Fund Balance	\$ 214,431	\$ 278,603	\$ 216,000		\$ 263,500	\$ 263,500	\$ 263,500
Total Resources	290,892	393,667	426,890		435,425	435,425	435,425
Total Requirements	226,720	234,477	390,047		396,801	396,801	396,801
Ending Fund Balance	<u>\$ 278,603</u>	<u>\$ 437,793</u>	<u>\$ 252,843</u>		<u>\$ 302,124</u>	<u>\$ 302,124</u>	<u>\$ 302,124</u>

Reserve Fund

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established

Reserve Fund Expenditures



Reserve Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 1,547,047	\$ 1,409,501	\$ 1,398,402	\$ 1,105,000	\$ 1,105,000	\$ 1,105,000
Interest Income	26,639	2,734	18,028	5,058	5,058	5,058
Total Resources	<u>\$ 1,573,686</u>	<u>\$ 1,412,235</u>	<u>\$ 1,416,430</u>	<u>\$ 1,110,058</u>	<u>\$ 1,110,058</u>	<u>\$ 1,110,058</u>
Requirements						
Materials and Services	\$ 164,185	\$ 125,783	\$ 175,000	\$ 187,000	\$ 187,000	\$ 187,000
Ending Fund Balance	1,409,501	1,286,452	1,241,430	923,058	923,058	923,058
Total Requirements	<u>\$ 1,573,686</u>	<u>\$ 1,412,235</u>	<u>\$ 1,416,430</u>	<u>\$ 1,110,058</u>	<u>\$ 1,110,058</u>	<u>\$ 1,110,058</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,484,035	\$ 1,510,759	\$ 1,525,000	\$ 2,024,500	\$ 2,024,500	\$ 2,024,500
Interest Income	26,724	3,575	21,000	9,497	9,497	9,497
Transfers In		500,000				
Total Resources	<u>\$ 1,510,759</u>	<u>\$ 2,014,334</u>	<u>\$ 1,546,000</u>	<u>\$ 2,033,997</u>	<u>\$ 2,033,997</u>	<u>\$ 2,033,997</u>
Requirements						
Transfers Out	\$	\$	\$	\$ 250,000	\$ 250,000	\$ 250,000
Ending Fund Balance	1,510,759	2,014,334	1,546,000	1,783,997	1,783,997	1,783,997
Total Requirements	<u>\$ 1,510,759</u>	<u>\$ 2,014,334</u>	<u>\$ 1,546,000</u>	<u>\$ 2,033,997</u>	<u>\$ 2,033,997</u>	<u>\$ 2,033,997</u>

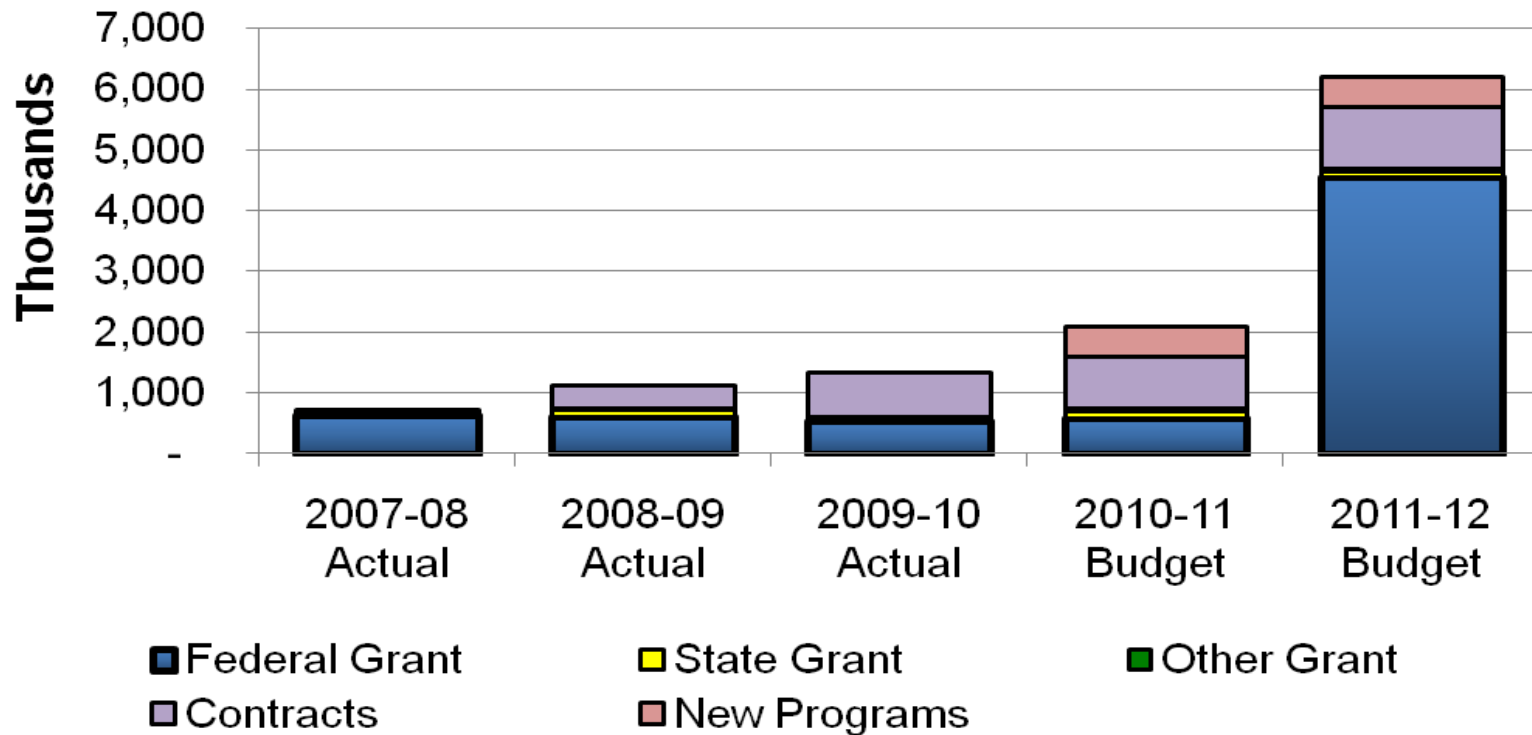
Reserve Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 3,031,082	\$ 2,920,260	\$ 2,923,402	\$ 3,129,500	\$ 3,129,500	\$ 3,129,500
Total Resources	53,363	506,309	39,028	14,555	14,555	14,555
Total Requirements	164,185	125,783	175,000	437,000	437,000	437,000
Ending Fund Balance	<u>\$ 2,920,260</u>	<u>\$ 3,300,786</u>	<u>\$ 2,787,430</u>	<u>\$ 2,707,055</u>	<u>\$ 2,707,055</u>	<u>\$ 2,707,055</u>

Special Revenue Fund

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

Special Revenue Fund Expenditures



Special Revenue Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 22,071	\$ 7,438	\$	\$	\$	\$
Federal Grants	522,856	461,648	483,005	4,478,879	4,478,879	4,478,879
Tuition and Fees	57,776	49,568	75,000	60,000	60,000	60,000
Other Income	123					
Transfers In	24,220	33,978	33,316	34,639	34,639	34,639
Total Resources	<u>\$ 627,046</u>	<u>\$ 552,632</u>	<u>\$ 591,321</u>	<u>\$ 4,573,518</u>	<u>\$ 4,573,518</u>	<u>\$ 4,573,518</u>
Requirements						
Personal Services	\$ 547,811	\$ 516,637	\$ 436,238	\$ 421,453	\$ 421,453	\$ 421,453
Materials and Services	67,030	32,909	55,083	4,096,647	4,096,647	4,096,647
Capital Outlay	4,767		100,000	50,000	50,000	50,000
Ending Fund Balance	7,438	3,086		5,418	5,418	5,418
Total Requirements	<u>\$ 627,046</u>	<u>\$ 552,632</u>	<u>\$ 591,321</u>	<u>\$ 4,573,518</u>	<u>\$ 4,573,518</u>	<u>\$ 4,573,518</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 8,905	\$ 8,905	\$ 95,000	\$	\$	\$
State Grants	102,672	130,054	24,804	74,804	74,804	74,804
Total Resources	<u>\$ 111,577</u>	<u>\$ 138,959</u>	<u>\$ 119,804</u>	<u>\$ 74,804</u>	<u>\$ 74,804</u>	<u>\$ 74,804</u>
Requirements						
Personal Services	\$ 55,717	\$ 24,804	\$ 24,804	\$ 57,204	\$ 57,204	\$ 57,204
Materials and Services	10,346	7,520	95,000	17,600	17,600	17,600
Transfers Out	36,609	8,905				
Ending Fund Balance	8,905	97,730				
Total Requirements	<u>\$ 111,577</u>	<u>\$ 138,959</u>	<u>\$ 119,804</u>	<u>\$ 74,804</u>	<u>\$ 74,804</u>	<u>\$ 74,804</u>
Other Grants						
Resources						
Beginning Fund Balance	\$ 1,425	\$ 23,195	\$	\$ 103,000	\$ 103,000	\$ 103,000
Grant Income	64,000	68,200	32,000	32,000	32,000	32,000
Total Resources	<u>\$ 65,425</u>	<u>\$ 91,395</u>	<u>\$ 32,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>
Requirements						
Personal Services	\$ 42,230	\$ 17	\$ 26,400	\$ 45,800	\$ 45,800	\$ 45,800
Materials and Services		8,849	5,600	19,200	19,200	19,200
Ending Fund Balance	23,195	82,529		70,000	70,000	70,000
Total Requirements	<u>\$ 65,425</u>	<u>\$ 91,395</u>	<u>\$ 32,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 135,000</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$	\$ 24,662	\$ 23,740	\$ 12,500	\$ 12,500	\$ 12,500
Tuition and Fees				10,000	10,000	10,000
Contract Income	387,946	766,538	843,190	1,014,500	1,014,500	1,014,500
Other Income		4,353	20,000	25,000	25,000	25,000
Transfers In		38,273				
Total Resources	<u>\$ 387,946</u>	<u>\$ 833,826</u>	<u>\$ 886,930</u>	<u>\$ 1,062,000</u>	<u>\$ 1,062,000</u>	<u>\$ 1,062,000</u>
Requirements						
Personal Services	\$ 302,280	\$ 575,531	\$ 644,860	\$ 753,640	\$ 753,640	\$ 753,640
Materials and Services	61,004	176,924	216,920	231,860	231,860	231,860
Capital Outlay		1,570	5,150	15,000	15,000	15,000
Ending Fund Balance	24,662	79,801	20,000	61,500	61,500	61,500
Total Requirements	<u>\$ 387,946</u>	<u>\$ 833,826</u>	<u>\$ 886,930</u>	<u>\$ 1,062,000</u>	<u>\$ 1,062,000</u>	<u>\$ 1,062,000</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			500,000	500,000	500,000	500,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Requirements						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Grants and Contracts Fund Total						
Beginning Fund Balance	\$ 32,401	\$ 64,200	\$ 118,740	\$ 115,500	\$ 115,500	\$ 115,500
Total Resources	1,159,593	1,552,612	2,011,315	6,229,822	6,229,822	6,229,822
Total Requirements	1,127,794	1,353,666	2,110,055	6,208,404	6,208,404	6,208,404
Ending Fund Balance	<u>\$ 64,200</u>	<u>\$ 263,146</u>	<u>\$ 20,000</u>	<u>\$ 136,918</u>	<u>\$ 136,918</u>	<u>\$ 136,918</u>

Special Revenue Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Fiscal Year 2011-2012 ADOPTED Budget
Federal Grants					
ABE - Special Projects	4.50	\$ 304,583	\$ 10,000	\$	\$ 314,583
Carl Perkins		25,000	65,000	50,000	140,000
SBA Grant	0.50	30,250			30,250
SBA Grant Match	0.25	34,639			34,639
ABS Pathways		26,981	21,647		48,628
Trade Adjustment Assistance Grant			4,000,000		4,000,000
Ending Fund Balance					5,418
Total Expenditures		<u>\$ 421,453</u>	<u>\$ 4,096,647</u>	<u>\$ 50,000</u>	<u>\$ 4,573,518</u>
State Grants					
OEDD	0.75	\$ 24,804	\$	\$	\$ 24,804
Sisters Microenterprise Grant		32,400	17,600		50,000
Ending Fund Balance					
Total Expenditures		<u>\$ 57,204</u>	<u>\$ 17,600</u>	<u>\$ -</u>	<u>\$ 74,804</u>
Local Grants					
Cascade Health Services Support		\$ 35,000	\$ 5,000	\$	\$ 40,000
Latino Business Advisor		10,800	14,200		25,000
Ending Fund Balance					70,000
Total Expenditures		<u>\$ 45,800</u>	<u>\$ 19,200</u>	<u>\$ -</u>	<u>\$ 135,000</u>

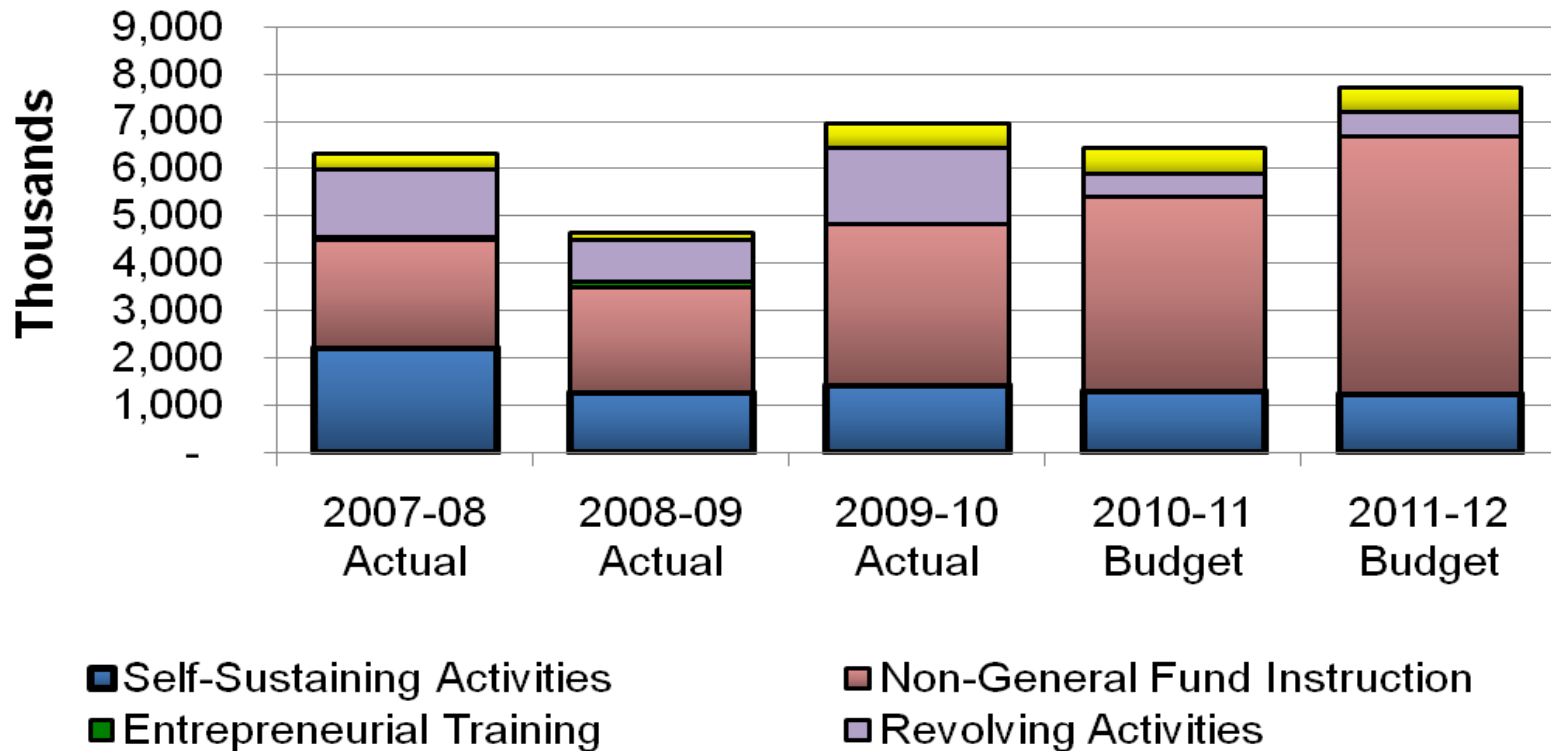
Special Revenue Fund - Expenditures by Category

	<u>FTE</u>	<u>Personal Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	Fiscal Year 2011-2012 ADOPTED Budget
Contracts					
Deer Ridge Correctional Institution	5.00	\$ 445,000	\$ 69,500	\$	\$ 514,500
OCF-Crook County School Mentoring		8,640	3,860		12,500
Family Resource Center	2.00	300,000	158,500	15,000	473,500
Ending Fund Balance					61,500
Total Expenditures		<u>\$ 753,640</u>	<u>\$ 231,860</u>	<u>\$ 15,000</u>	<u>\$ 1,062,000</u>
Other					
New Programs		\$	\$ 500,000	\$	\$ 500,000
Ending Fund Balance					
Total Expenditures		<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>

Auxiliary Fund

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions

Auxiliary Fund Expenditures



Auxiliary Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 1,353,694	\$ 1,146,637	\$ 704,500	\$ 1,083,600	\$ 1,083,600	\$ 1,083,600
Tuition and Fees	102,623	175,430	495,000	528,000	528,000	528,000
Grants and Contracts	19,917	12,195				
Other Income	243,873	316,152	254,500	747,000	747,000	747,000
Sales of Goods and Services	15,901	19,024	10,500	22,500	22,500	22,500
Program and Fee Income	516,129	604,824	338,000	368,500	368,500	368,500
Donations	30,206	17,362	35,000	39,500	39,500	39,500
Interest Income	22,193	2,486	10,392	9,456	9,456	9,456
Transfers In	121,558	453,999	157,000	127,000	127,000	127,000
Total Resources	\$ 2,426,094	\$ 2,748,109	\$ 2,004,892	\$ 2,925,556	\$ 2,925,556	\$ 2,925,556
Requirements						
Personal Services	\$ 410,423	\$ 489,318	\$ 422,526	\$ 382,904	\$ 382,904	\$ 382,904
Materials and Services	544,759	519,747	671,080	705,750	705,750	705,750
Capital Outlay	225,327	143,937	189,435	110,375	110,375	110,375
Transfers Out	98,948	290,843	45,000	45,000	45,000	45,000
Ending Fund Balance	1,146,637	1,304,264	676,851	1,681,527	1,681,527	1,681,527
Total Requirements	\$ 2,426,094	\$ 2,748,109	\$ 2,004,892	\$ 2,925,556	\$ 2,925,556	\$ 2,925,556

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 2,063,380	\$ 2,051,314	\$ 1,784,500	\$ 1,131,000	\$ 1,131,000	\$ 1,131,000
Tuition and Fees	782,121	1,923,015	2,785,000	3,895,000	3,895,000	3,895,000
Grants and Contracts			30,000	30,000	30,000	30,000
Sales of Goods and Services	12,231	11,889	10,000	13,000	13,000	13,000
Program and Fee Income	258,568	225,523	560,000	540,000	540,000	540,000
Interest Income	45,846	9,034	23,742	13,475	13,475	13,475
Transfers In	1,006,729	1,135,798	1,000,167	1,075,501	1,075,501	1,075,501
Total resources	\$ 4,168,875	\$ 5,356,573	\$ 6,193,409	\$ 6,697,976	\$ 6,697,976	\$ 6,697,976
Requirements						
Personal Services	\$ 1,720,325	\$ 2,107,994	\$ 2,894,381	\$ 3,656,967	\$ 3,656,967	\$ 3,656,967
Materials and Services	451,500	512,988	701,492	1,040,672	1,040,672	1,040,672
Capital Outlay	7,099	51,903	81,630	86,000	86,000	86,000
Transfers Out	54,220	735,445	403,316	619,639	619,639	675,639
Ending Fund Balance	1,935,731	1,948,243	2,112,590	1,294,698	1,294,698	1,238,698
Total Requirements	\$ 4,168,875	\$ 5,356,573	\$ 6,193,409	\$ 6,697,976	\$ 6,697,976	\$ 6,697,976

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Entrepreneurial Instruction & Training						
Resources						
Beginning Fund Balance	\$ 134,602	\$	\$	\$	\$	\$
Tuition and Fees	79,200					
Other Income	23,394					
Interest Income	4,466					
Total resources	<u>\$ 241,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements						
Personal Services	\$ 23,640	\$	\$	\$	\$	\$
Materials and Services	37,439					
Capital Outlay	65,000					
Ending Fund Balance	115,583					
Total Requirements	<u>\$ 241,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 522,058	\$ 847,371	\$ 600,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Grants and Contracts	1,013,539	602,543	541,858	550,535	550,535	550,535
Other Income	149,927	122,971	162,000	162,000	162,000	162,000
Interest Income	11,629	1,495	10,636	5,497	5,497	5,497
Transfers In	30,000	34,750	14,540	12,000	12,000	12,000
Total Resources	\$ 1,727,153	\$ 1,609,130	\$ 1,329,034	\$ 1,730,032	\$ 1,730,032	\$ 1,730,032
Requirements						
Personal Services	\$ 687,608	\$ 379,921	\$ 444,521	\$ 459,812	\$ 459,812	\$ 459,812
Materials and Services	188,064	52,642	55,725	66,000	66,000	66,000
Capital Outlay	4,110					
Transfers Out		313,273				
Ending Fund Balance	847,371	863,294	828,788	1,204,220	1,204,220	1,204,220
Total Requirements	\$ 1,727,153	\$ 1,609,130	\$ 1,329,034	\$ 1,730,032	\$ 1,730,032	\$ 1,730,032

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 686,201	\$ 862,730	\$ 520,000	\$ 625,000	\$ 625,000	\$ 625,000
Other Income	12,060	1,212	15,000	15,000	15,000	15,000
Program and Fee Income	10,132	14,364	20,000	15,000	15,000	15,000
Interest Income	70,790	69,580	77,367	73,770	73,770	73,770
Transfers In	227,000	267,000	327,000	357,000	357,000	357,000
Total Resources	\$ 1,006,183	\$ 1,214,886	\$ 959,367	\$ 1,085,770	\$ 1,085,770	\$ 1,085,770
Requirements						
Personal Services	\$ 107,430	\$ 246,194	\$ 355,086	\$ 209,855	\$ 209,855	\$ 209,855
Materials and Services	36,023	34,432	134,275	271,000	271,000	271,000
Capital Outlay		16,169	10,300			
Transfers Out		211,000	49,540	12,000	12,000	12,000
Ending Fund Balance	862,730	707,091	410,166	592,915	592,915	592,915
Total Requirements	\$ 1,006,183	\$ 1,214,886	\$ 959,367	\$ 1,085,770	\$ 1,085,770	\$ 1,085,770
Auxiliary Fund Total						
Beginning Fund Balance	\$ 4,759,935	\$ 4,908,052	\$ 3,609,000	\$ 3,839,600	\$ 3,839,600	\$ 3,839,600
Total Resources	4,810,032	6,020,646	6,877,702	8,599,734	8,599,734	8,599,734
Total Requirements	4,661,915	6,105,806	6,458,307	7,665,974	7,665,974	7,721,974
Ending Fund Balance	\$ 4,908,052	\$ 4,822,892	\$ 4,028,395	\$ 4,773,360	\$ 4,773,360	\$ 4,717,360

Auxiliary Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Fiscal Year 2011-2012 ADOPTED Budget
Self-Sustaining Activities						
Medical Leave Assistance Program		\$ 13,000				\$ 13,000
General Testing		810	19,250			20,060
Art Cards			7,000			7,000
Auto and Industrial Fees			15,000			15,000
Facility Fees	0.50	29,223	26,500			55,723
Club Sports		2,131	4,900			7,031
College Activities			35,000			35,000
Classified Training			6,000			6,000
Performing Arts		8,100	6,000			14,100
Box Office Activity			5,000			5,000
Special Programs - Administration	1.00	104,582	28,000			132,582
Vehicles			9,000			9,000
Physiology Lab Activities		10,800	6,000	15,000		31,800
Library Book Account				15,375		15,375
PCA Wellness			5,000			5,000
Outdoor Recreation Program			6,000			6,000
Accreditation			15,000			15,000
College Now			8,000			8,000
Media Activities			14,000			14,000
Tutor/Testing Activities		54,750	8,000			62,750
Student Honors Recognition			3,000			3,000
Allied Health Lab Fees			13,000			13,000
Innovation Account			80,000	20,000		100,000
Mazama Lab Fees		15,833	24,000	28,000		67,833

Auxiliary Fund - Expenditures by Category

	<u>FTE</u>	<u>Personal Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	Fiscal Year 2011-2012 ADOPTED Budget
Tool Room Deposits			3,000			3,000
Computer Lab Printers			15,000	15,000		30,000
Instructional Projects			18,000	2,000		20,000
Oregon Intl Education Consortium		12,800	90,500			103,300
Student Government		93,075	140,000	10,000	45,000	288,075
The Broadside		37,800	7,200			45,000
Blue Sky			40,400			40,400
Food Service Reserve			33,000			33,000
Cascade Culinary Club			15,000			15,000
CIS Software				5,000		5,000
Ending Fund Balance						1,681,527
Total Expenditures	<u>1.50</u>	<u>\$ 382,904</u>	<u>\$ 705,750</u>	<u>\$ 110,375</u>	<u>\$ 45,000</u>	<u>\$ 2,925,556</u>

Auxiliary Fund - Expenditures by Category

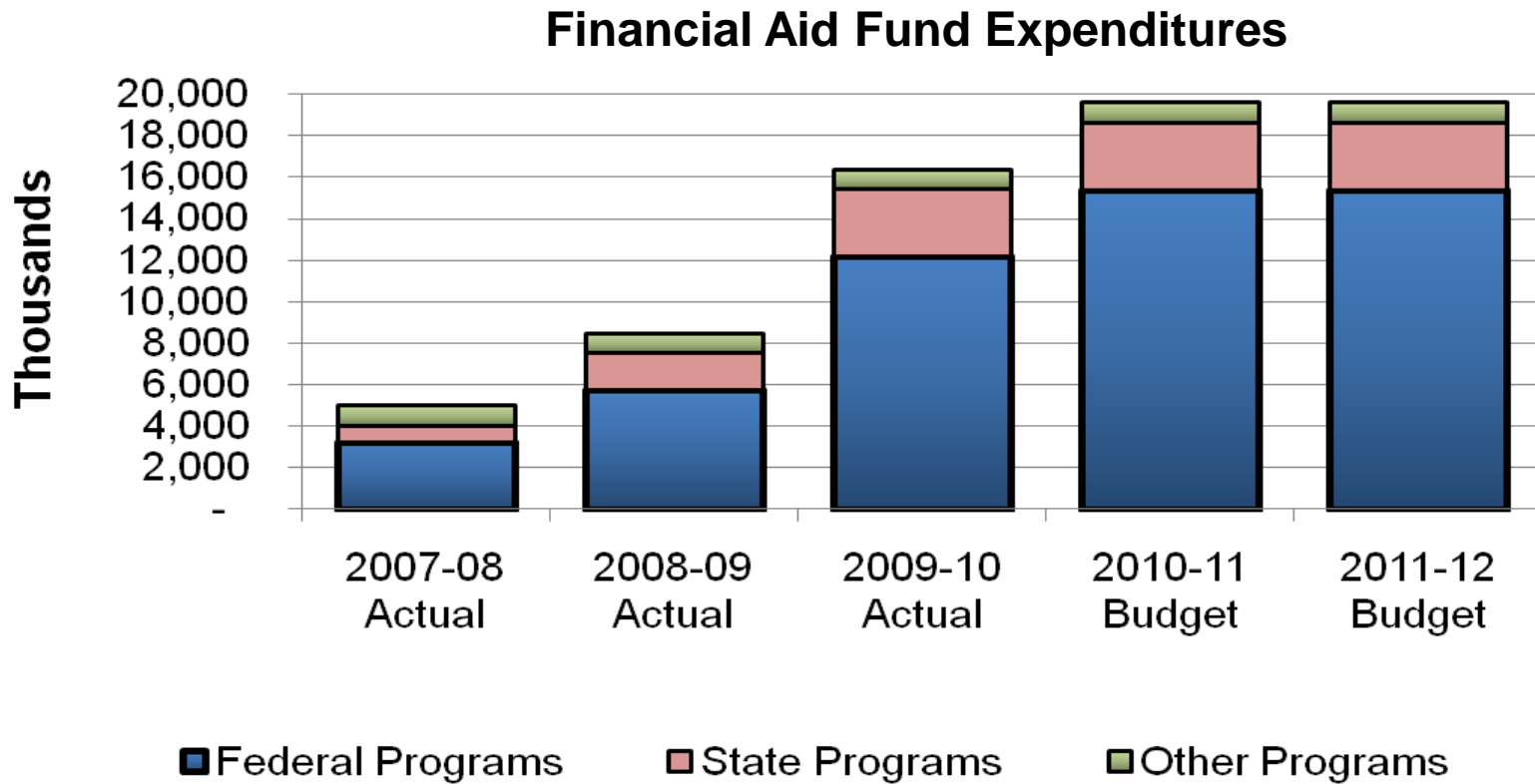
	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Fiscal Year 2011-2012 ADOPTED Budget
Non-General Fund Instruction						
Summer Session		\$ 1,428,676	\$ 35,500	\$	\$ 556,000	\$ 2,020,176
International Programs		16,200	2,000			18,200
BDC Program Activities	0.50	78,174	37,000	4,000		119,174
Business Development & Training		11,000	12,750	5,000		28,750
ABE General Purpose	7.00	616,690	43,000			659,690
Outreach Centers		-			50,000	50,000
Culinary Program	2.00	490,744	177,000			667,744
Culinary Facility		54,000	75,000			129,000
Contracted Credit Classes		49,820	58,422			108,242
Community & Professional Education	9.75	873,863	558,000	25,000	54,639	1,511,502
Culinary Program Revolving Account					15,000	15,000
Licensed Massage Therapy			11,000	2,000		13,000
Aviation Program - Simulator Fees		37,800	31,000	50,000		118,800
Ending Fund Balance						1,238,698
Total Expenditures	<u>19.25</u>	<u>\$ 3,656,967</u>	<u>\$ 1,040,672</u>	<u>\$ 86,000</u>	<u>\$ 675,639</u>	<u>\$ 6,697,976</u>
Revolving						
Foundation Billings	3.00	\$ 262,535	\$	\$	\$	\$ 262,535
Partnership Collaborations	3.00	197,277.00	54,000			251,277
Cascades Hall Minor Maintenance			12,000			12,000
Ending Fund Balance						1,204,220
Total Expenditures	<u>6.00</u>	<u>\$ 459,812</u>	<u>\$ 66,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,730,032</u>

Auxiliary Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Capital Outlay	Transfers Out	Fiscal Year 2011-2012 ADOPTED Budget
Contractual and Administrative Provisions						
Faculty Professional Improvement		\$	\$ 65,000	\$	\$	\$ 65,000
Adjunct Faculty Professional Improvement			16,000			16,000
Admin. Prof. Dev. & Sabbatical			30,000			30,000
Sabbatical - Faculty		49,855				49,855
Unemployment Reserve		160,000				160,000
Insurance Reserve Deductible			20,000			20,000
Keyes Education Fund			140,000		12,000	152,000
Ending Fund Balance						592,915
Total Expenditures	<u>-</u>	<u>\$ 209,855</u>	<u>\$ 271,000</u>	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ 1,085,770</u>

Financial Aid Fund

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.



Financial Aid Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 9,629	\$ 9,772	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Grants	5,692,494	12,124,500	15,307,376	15,307,376	15,307,376	15,307,376
Other Income	26,483	35,135	19,500	19,500	19,500	19,500
Transfers In	38,067	33,095	45,000	45,000	45,000	45,000
Total Resources	<u>\$ 5,766,673</u>	<u>\$ 12,202,502</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>
Requirements						
Personal Services	\$ 149,005	\$ 129,700	\$ 172,376	\$ 172,376	\$ 172,376	\$ 172,376
Materials and Services	5,607,896	12,055,180	15,199,500	15,199,500	15,199,500	15,199,500
Ending Fund Balance	9,772	17,622	9,000	9,000	9,000	9,000
Total Requirements	<u>\$ 5,766,673</u>	<u>\$ 12,202,502</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>	<u>\$ 15,380,876</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	1,822,619	3,296,181	3,300,000	3,300,000	3,300,000	3,300,000
Total Resources	\$ 1,822,619	\$ 3,296,181	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
Requirements						
Materials and Services	\$ 1,822,619	\$ 3,296,181	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
Ending Fund Balance						
Total Requirements	\$ 1,822,619	\$ 3,296,181	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000	\$ 3,300,000
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 89,625	\$ 127,915	\$ 120,000	\$ 165,000	\$ 165,000	\$ 165,000
Foundation Contributions	797,108	739,088	740,000	740,000	740,000	740,000
Interest Income	1,591	256	1,725	725	725	725
Transfers In	112,663	161,905	156,000	159,120	159,120	159,120
Total Resources	\$ 1,000,987	\$ 1,029,164	\$ 1,017,725	\$ 1,064,845	\$ 1,064,845	\$ 1,064,845
Requirements						
Materials and Services	\$ 873,072	\$ 860,221	\$ 906,000	\$ 909,120	\$ 909,120	\$ 909,120
Ending Fund Balance	127,915	168,943	111,725	155,725	155,725	155,725
Total Requirements	\$ 1,000,987	\$ 1,029,164	\$ 1,017,725	\$ 1,064,845	\$ 1,064,845	\$ 1,064,845

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 133,860	\$ 127,270	\$ 105,000	\$ 66,970	\$ 66,970	\$ 66,970
Trust and Interest Income	29,419	22,142	26,300	26,246	26,246	26,246
Total Resources	\$ 163,279	\$ 149,412	\$ 131,300	\$ 93,216	\$ 93,216	\$ 93,216
Requirements						
Personal Services	\$ 15,493	\$ 21,959	\$ 29,087	\$ 30,998	\$ 30,998	\$ 30,998
Materials and Services	20,516	17,082	29,435	20,435	20,435	20,435
Ending Fund Balance	127,270	110,371	72,778	41,783	41,783	41,783
Total Requirements	\$ 163,279	\$ 149,412	\$ 131,300	\$ 93,216	\$ 93,216	\$ 93,216
Financial Aid Fund Total						
Beginning Fund Balance	\$ 233,114	\$ 264,957	\$ 234,000	\$ 240,970	\$ 240,970	\$ 240,970
Total Resources	8,520,444	16,412,302	19,595,901	19,597,967	19,597,967	19,597,967
Total Requirements	8,488,601	16,380,323	19,636,398	19,632,429	19,632,429	19,632,429
Ending Fund Balance	\$ 264,957	\$ 296,936	\$ 193,503	\$ 206,508	\$ 206,508	\$ 206,508

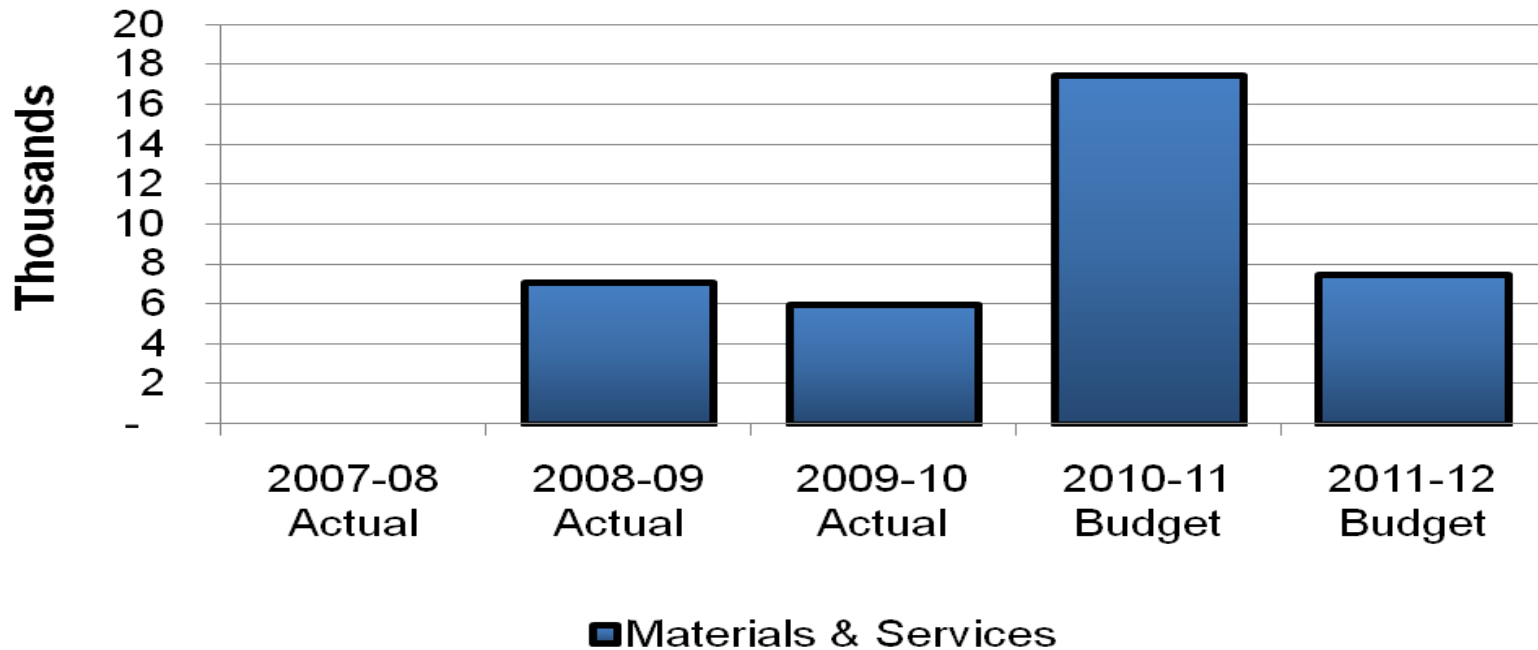
Financial Aid Fund - Expenditures by Category

	FTE	Personal Services	Materials & Services	Fiscal Year 2011-2012 ADOPTED Budget
Federal Grants				
Perkins		\$	\$ 3,500	\$ 3,500
College Work Study		172,376	16,000	188,376
SEOG			140,000	140,000
PELL			15,000,000	15,000,000
Academic Competitiveness Grant			40,000	40,000
Ending Fund Balance				9,000
Total Expenditures		<u>\$ 172,376</u>	<u>\$ 15,199,500</u>	<u>\$ 15,380,876</u>
State Grants				
State Need		\$	\$ 3,150,000	\$ 3,150,000
Private Scholarship Awards - State			150,000	150,000
Ending Fund Balance				
Total Expenditures		<u>\$ -</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>
Financial Aid - Institutional				
Foundation		\$	\$ 899,120	\$ 899,120
COCC Financial Aid Fund			10,000	10,000
Ending Fund Balance				155,725
Total Expenditures		<u>\$ -</u>	<u>\$ 909,120</u>	<u>\$ 1,064,845</u>
Financial Aid - Other				
Native American Program	0.50	\$ 30,998	\$ 20,435	\$ 51,433
Ending Fund Balance				41,783
Total Expenditures		<u>\$ 30,998</u>	<u>\$ 20,435</u>	<u>\$ 93,216</u>

Trust and Agency Fund

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

Trust & Agency Fund Expenditures



Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2008-09 ACTUAL Amounts	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 CURRENT Budget	Fiscal Year 2011-12 PROPOSED Budget	Fiscal Year 2011-12 APPROVED Budget	Fiscal Year 2011-12 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 395,088	\$ 396,056	\$ 395,000	\$ 383,000	\$ 383,000	\$ 383,000
Interest Income	8,052	2,537	5,925	1,900	1,900	1,900
Total Resources	<u>\$ 403,140</u>	<u>\$ 398,593</u>	<u>\$ 400,925</u>	<u>\$ 384,900</u>	<u>\$ 384,900</u>	<u>\$ 384,900</u>
Requirements						
Materials and Services	\$ 7,084	\$ 5,959	\$ 17,500	\$ 7,500	\$ 7,500	\$ 7,500
Ending Fund Balance	396,056	392,634	383,425	377,400	377,400	377,400
Total Requirements	<u>\$ 403,140</u>	<u>\$ 398,593</u>	<u>\$ 400,925</u>	<u>\$ 384,900</u>	<u>\$ 384,900</u>	<u>\$ 384,900</u>

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Personnel FTE

This schedule details personnel levels measured in FTE (full time equivalent) by fund. An FTE is the proportion of a full time employee. Example: an employee regularly scheduled to work 30 hours per week is .75 FTE. This list includes all administrative employees and staff in the full-time faculty and classified bargaining units. It does not included part-time faculty or irregular wage employees.

	2010/11	2011/12
	<u>FTE</u>	<u>FTE</u>
General Fund	306.10	320.60
Debt Service Fund	0.00	0.00
Capital Projects Fund	2.25	3.25
Enterprise Fund	10.00	9.50
Internal Service Fund	2.00	2.00
Reserve Fund	0.00	0.00
Special Revenue Fund	8.50	13.00
Auxiliary Fund	20.10	26.75
Financial Aid Fund	0.50	0.50
Trust and Agency Fund	<u>0.00</u>	<u>0.00</u>
Total	349.45	375.60

Personnel Salary Summary

This schedule provides employee and officers salary information .

Personnel Salary Summary

	Salary Range	Total FTE	Total Salary
<u>Administrative & Managerial:</u>			
President	\$175,656	1.00	\$ 175,656
Vice Presidents and Chief Financial Officer	\$107,708 - \$130,102	3.00	350,010
Instructional and Administrative Deans	\$83,232 - \$97,864	5.00	436,567
Managers and Directors	\$39,535 - \$88,458	91.85	5,048,485
Total		100.85	6,010,718
<u>Faculty:</u>			
Instructor/Assistant Professor I	\$38,209 - \$54,409	19.00	835,951
Assistant Professor II	\$42,809 - \$59,709	30.00	1,503,396
Associate Professor	\$49,009 - \$76,909	29.00	1,873,292
Professor	\$55,709 - \$86,589	31.00	2,297,008
Adjunct/per load unit	\$500 - \$800	27.50	1,175,289
Part-time/per load unit	\$500 - \$800	148.00	4,325,181
Total		284.50	12,010,117
<u>Classified:</u>			
Grades 5 - 9 / per hour	\$9.14 - \$14.70	20.25	541,699
Grades 10 - 14 / per hour	\$11.08 - \$18.07	42.25	1,250,582
Grades 15 - 19 / per hour	\$13.67 - \$22.58	65.00	2,454,778
Grades 20 - 22 / per hour	\$17.14 - \$25.09	3.00	134,194
Total		130.50	4,381,253
<u>Other:</u> (irregular wage employees and work-study students)		na	2,135,351
Total			\$ 24,537,439

Long-Term Debt Service

This schedule provides information on long-term debt service and legal debt limitations.

Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Total
2012	\$ 2,484,025	\$ 826,542	\$ 76,388	\$ 160,595	\$ 489,840	\$ 64,823	\$ 4,102,213
2013	2,625,725	866,542	77,995	159,720	491,145	64,823	4,285,950
2014	2,774,325	911,542	79,307	163,405	491,785	64,823	4,485,187
2015	2,859,625	961,542	75,473	161,648	486,945	64,823	4,610,055
2016	2,944,950	1,006,542	76,490	164,508	486,760	64,823	4,744,072
2017	3,034,800	1,056,542	77,212	161,985	491,090	64,823	4,886,452
2018	3,125,250	1,111,542		164,080	489,340		4,890,212
2019	3,218,250	1,166,542			487,090		4,871,882
2020	3,315,350	1,226,542			489,340		5,031,232
2021	3,412,525	1,286,542			485,840		5,184,907
2022	3,514,663	1,346,542			486,840		5,348,045
2023	3,622,537	1,411,542			486,205		5,520,284
2024	3,730,438	1,481,542			489,775		5,701,755
2025	3,842,887	1,552,301			487,285		5,882,473
2026	3,957,238	1,625,292			489,000		6,071,530
2027	4,079,175	1,704,920			490,750		6,274,845
2028	4,201,143	786,720			486,500		5,474,363
2029	4,324,148				486,500		4,810,648
2030	4,457,498				490,500		4,947,998
2031					488,250		488,250
Total	<u>\$ 65,524,552</u>	<u>\$ 20,329,279</u>	<u>\$ 462,865</u>	<u>\$ 1,135,940</u>	<u>\$ 9,770,780</u>	<u>\$ 388,938</u>	<u>\$ 97,612,354</u>

Debt Limitation

Oregon Revised Statutes limits bonded indebtedness to 1.5% of real market value of property within the college district. The limit applies to the outstanding principal amount of general obligation bonds. The College may levy property taxes in the amount required to pay debt service of general obligation bonds.

Real market value of property in the college district 2010	\$40,025,621,778
Percentage limitation	1.50%
Legal debt limitation	<u>600,384,327</u>
Bonded indebtedness at June 30, 2011	41,055,000
Debt margin	<u>\$ 559,329,327</u>

Summary of Transfers

This schedule provides a summary of transfers by fund.

Transfers-out			Transfers-in						
Department	General Fund	Purpose of Transfer	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total Transfers-in
Instruction	\$ (1,040,501)	ABE Program/ Community Education	\$1,040,501						\$1,040,501
Instructional Support	\$ (202,000)	Faculty Training/Accreditation	\$202,000						\$202,000
Student Life	\$ (1,000)	Student Honors	\$1,000						\$1,000
Institutional Support	\$ (86,000)	Classified/Administrative Development	\$86,000						\$86,000
Institutional Support	\$ (150,000)	Unemployment Reserve	\$150,000						\$150,000
Plant Operations	\$ (142,688)	Debt Service Payments			\$142,688				\$142,688
Plant Operations	\$ (401,884)	New Construction & Campus Renovation		\$401,884					\$401,884
Plant Operations	\$ (341,883)	Repairs & Maintenance		\$341,883					\$341,883
Information Technology Services	\$ (553,323)	Computer lifecycle/IT Server/Infrastructure		\$553,323					\$553,323
Financial Aid	\$ (204,120)	Scholarships				\$204,120			\$204,120
Total General Fund Transfers	\$ (3,123,399)								
Programs/Projects	Non-General Fund	Purpose of Transfer							
Capital Projects Fund (Redmond Op.)	-\$156,454	Debt Service Payments			\$156,454				\$156,454
Auxiliary Fund (Community Education)	-\$34,639	SBA Grant					\$34,639		\$34,639
Enterprise Fund (Bookstore)	-\$100,000	Construction Projects		\$100,000					\$100,000
Auxiliary Fund (Summer Term)	-\$556,000	General Fund support.						\$556,000	\$556,000
Auxiliary Fund (Outreach Centers)	-\$50,000	General Fund support.						\$50,000	\$50,000
Reserve Fund (PERS Reserve)	-\$250,000	General Fund support.						\$250,000	\$250,000
Total Non-General Fund Transfers	-\$1,147,093								
Fund Totals	<u>-\$4,270,492</u>		<u>\$1,479,501</u>	<u>\$1,397,090</u>	<u>\$299,142</u>	<u>\$204,120</u>	<u>\$34,639</u>	<u>\$856,000</u>	<u>\$4,270,492</u>

General Fund Capital

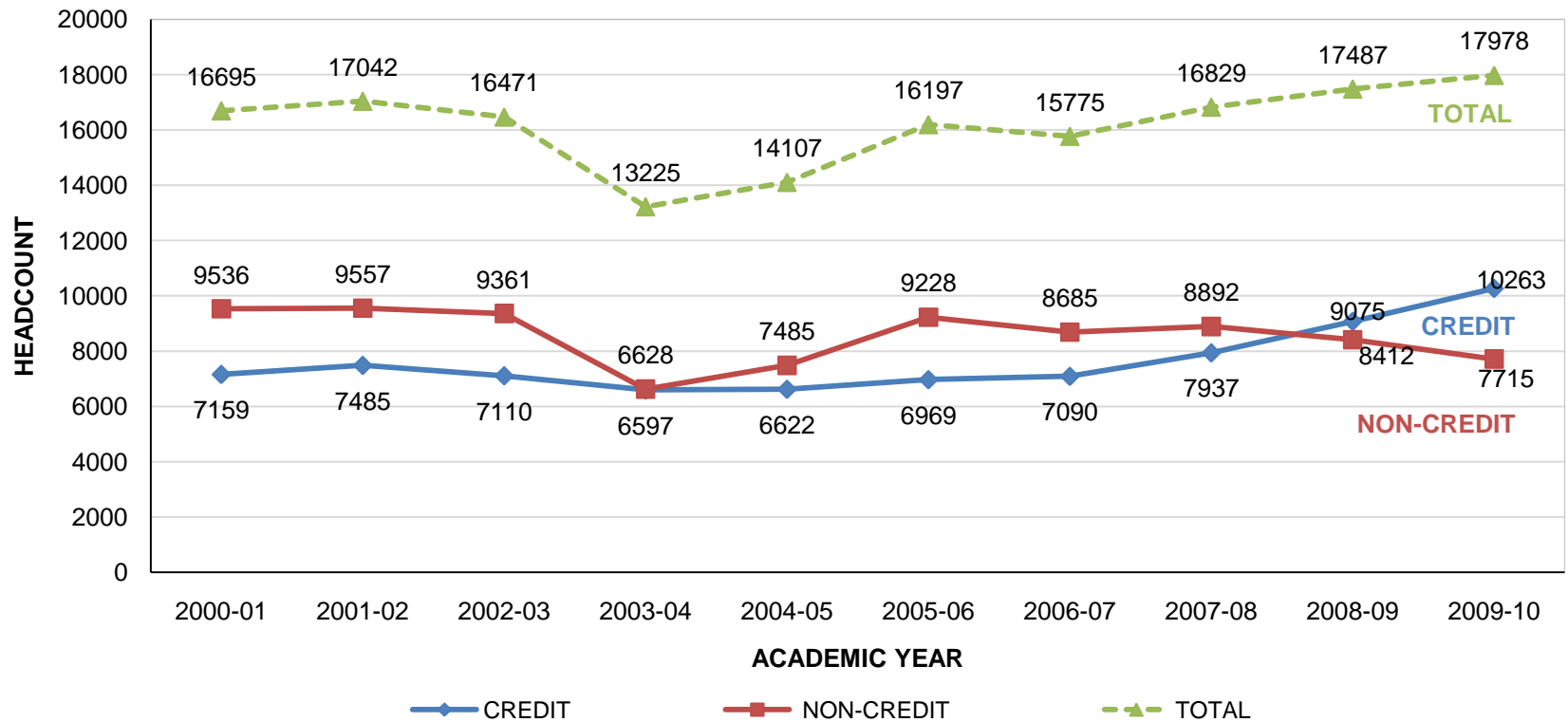
This schedule provides information on budgeted general fund capital expenditures.

#	DEPT	ITEM	COST
1	Redmond Campus	Color Laser Printer	\$ 1,000
2	New Positions	2 New Computers for new positions (Redmond Social Science & Humanities)	2,200
3	ABE	Replacement Laptop Computer	2,500
4	Science	55-inch Map Laminator	3,000
5	Safety and Security	Two-Way Radio, Repeater, and Base Station for Safety and Security	3,402
6	Allied Health (Dental Assisting)	3 Manikin Heads	4,500
7	HHP	2 Rafts	5,000
8	Student Services	Computers and Workstations (placement testing coordinator)	5,000
9	Fine Arts & Communication	Multi-Media Classroom (Pence 226)	5,950
10	Mazama	Equipment Replacement	7,500
11	CIS	10 Computers (Ponderosa 205: CAD Lab)	11,000
12	Grounds	John Deere Pro 60" grass mower	11,742
13	College Relations	Campus Signage	15,000
14	Maintenance	Van: replace the 1988 Van #8 for maintenance work orders.	17,500
15	ITS - 1C	Desktop Virtualization Pilot Project for One (1) Classroom	42,000
16	Mazama	Replace Fitness Center Equipment	45,000
17	ITS - 1D	Network Equipment Upgrade -- Year 2	63,000
18	ITS - 1B	Replace COCC Web Platform -- Ektron Content Management System (CMS)	82,000
19	CFO	Global furniture replacement	55,189
General Fund Total			\$ 382,483

Enrollment Graph

This graph provides student enrollment history measured by headcount.

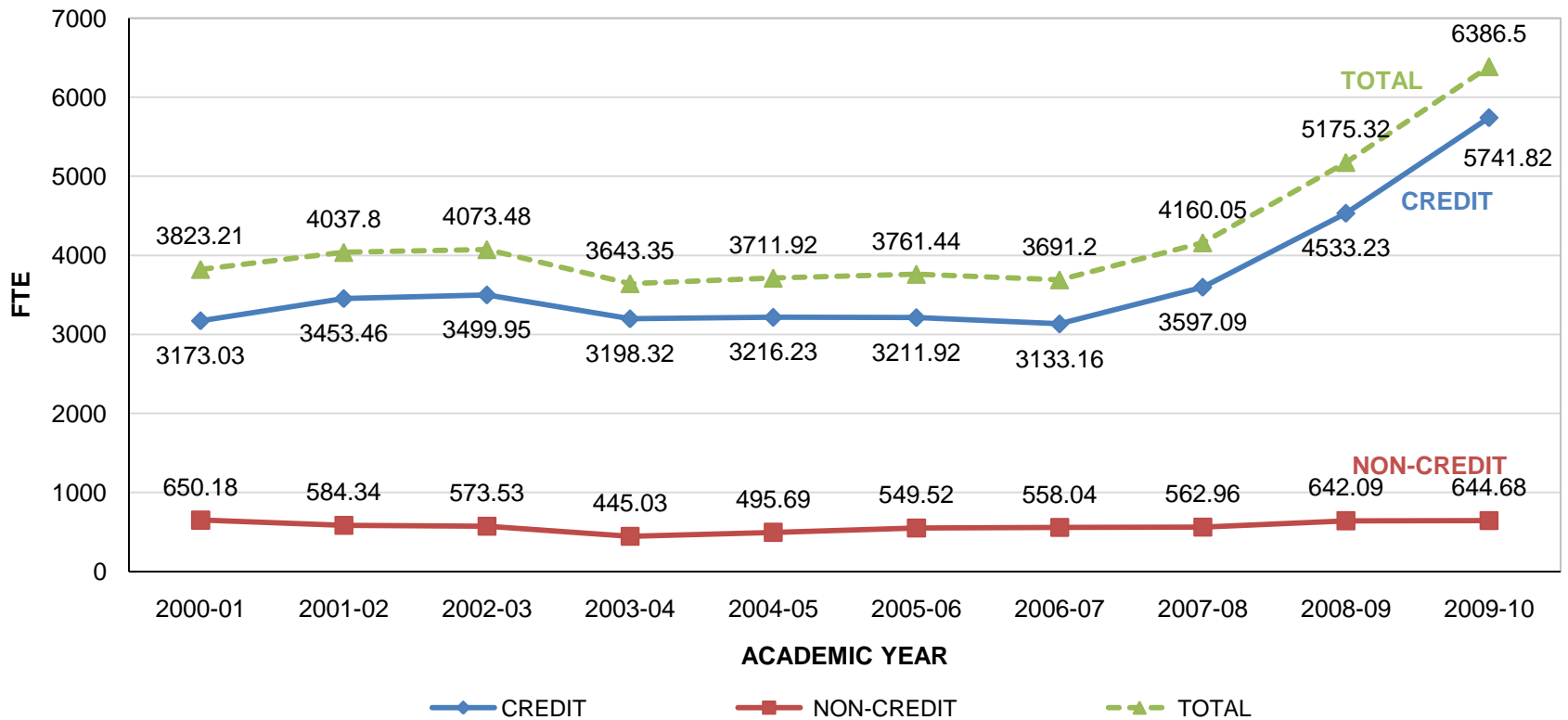
Annual Unduplicated Headcount 2000-01 to 2009-10



Enrollment Graph

This graph provides student enrollment history measured by full-time equivalent (FTE).

Annual Full-Time Equivalent (FTE) 2000-01 to 2009-10



Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Missy Nelson, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: LEGAL NOTICE, NOTICE OF BUDGET, COMMITTEE MEETING, ,

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oreg...

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

2/11/11 Page F5

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 11 day of February, 2011.

Missy Nelson
Signature

AdName: 16327947A



THE BULLETIN • Friday, February 11, 2011 F5

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Denise Nelson, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: LEGAL NOTICE, SECOND NOTICE OF BUDGET, COMMITTEE MEETING,

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Cen...

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

3/1/11 Page G4

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 1 day of March, 2011.

Denise Nelson
Signature

AdName: 16336505A



G4 Tuesday, March 1, 2011 • THE BULLETIN

No. _____ In the _____ Court of the	<p>LEGAL NOTICE NOTICE OF BUDGET COMMITTEE MEETING</p> <p>NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 9th day of March 2011 at 6:00 p.m. in the Christianson Board Room of the Boyle Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2011-12.</p> <p>This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available at the Christianson Board Room at the time of the meeting.</p> <p>James E. Middleton Chief Executive and Budget Officer</p>
STATE OF OREGON for the COUNTY OF DESCHUTES	
AFFIDAVIT OF PUBLICATION	
Filed _____	
By _____	
From the Office of _____	
Attorney for _____	

No. _____ In the _____ Court of the	<p>LEGAL NOTICE SECOND NOTICE OF BUDGET COMMITTEE MEETING</p> <p>NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 9th day of March, 2011 at 6:00 p.m. in the Christianson Board Room of the Boyle Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2011-12.</p> <p>This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available at the Christianson Board Room at the time of the meeting.</p> <p>James E. Middleton Chief Executive and Budget Officer</p>
STATE OF OREGON for the COUNTY OF DESCHUTES	
AFFIDAVIT OF PUBLICATION	
Filed _____	
By _____	
From the Office of _____	
Attorney for _____	

Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Missy Nelson**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

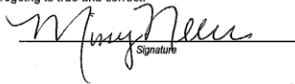
Legal Description: Notice of Budget Hearing
Notice of Budget Hearing

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

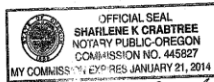
5/27/11 Page F6

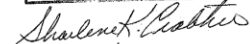
I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 27 day of May, 2011.


Signature

AdName: 16388946D




5/27/2011

No. _____ In the _____ Court of the STATE OF OREGON for the COUNTY OF DESCHUTES	
AFFIDAVIT OF PUBLICATION Filed _____ By _____ From the Office of _____ Attorney for _____	

Form LB-1

**FORM
LB-1**

NOTICE OF BUDGET HEARING

A meeting of the Central Oregon Community College Board will be held on June 6, 2011 at 6:00 PM at Boyle Education Board Room, 2600 NW College Way, Bend OR 97701. The purpose of this meeting will be to discuss the budget for the fiscal year beginning July 1, 2011, as approved by the Central Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the President's office, 2600 NW College Way, Bend OR 97701 between the hours of 8:00 AM and 5:00 PM. This budget was prepared on a basis of accounting that is consistent not consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below. This budget is for: Annual Period 2-Year Period

County Deschutes	City Bend	Chairperson of Governing Body Charlie Miller	Telephone Number (541) 383-7700
---------------------	--------------	---	------------------------------------

FINANCIAL SUMMARY

<input type="checkbox"/> Check this box if your budget only has one fund		TOTAL OF ALL FUNDS	Adopted Budget Current Year 2010-11	Approved Budget Next Year - 2011-12
Anticipated Requirements	1. Total Personal Services.....		33,266,972	36,745,240
	2. Total Materials and Supplies		12,232,259	17,952,369
	3. Total Capital Outlay.....		49,644,629	36,386,888
	4. Total Debt Service		3,974,267	4,102,215
	5. Total Transfers		8,038,128	4,956,492
	6. Total Contingencies		800,000	800,000
	7. Total Special Payments.....		19,408,500	19,399,620
	8. Total Unappropriated and Reserved for Future Expendit.....		35,638,103	23,807,031
	9. Total Requirements - add Lines 1 through 8		163,002,858	144,149,855
Anticipated Resources	10. Total Resources Except Property Taxes		148,848,262	130,757,080
	11. Total Property Taxes Estimated to be Received		14,154,596	13,392,775
	12. Total Resources - add Lines 10 and 11		163,002,858	144,149,855
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Estimated to be Received (line 11)		14,154,596	13,392,775
	14. Plus: Estimated Property Taxes Not To Be Received			
	A. Loss Due to Constitutional Limits		90,588	292,528
	B. Discounts Allowed, Other Uncollected Amounts		1,456,917	1,324,523
15. Total Tax Levied(add lines 13 and 14 A & B).....		15,702,101	15,009,826	
Tax Levies By Type			Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit)		0.6204	0.6204
	17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....				

STATEMENT OF INDEBTEDNESS

Debt Outstanding		Debt Authorized, Not Incurred	
<input type="checkbox"/> None	<input checked="" type="checkbox"/> As Summarized Below	<input type="checkbox"/> None	<input type="checkbox"/> As Summarized Below

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year (July 1)	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year (July 1)
Bonds.....	61,833,732	0
Interest Bearing Warrants	0	0
Other	344,470	0
Total Indebtedness	62,178,202	0

Short-Term Debt

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

Fund Liable	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

Form LB-2

FORM
LB-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund Grants & Contract	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	1,116,989	1,132,302	1,278,097
2. Total Materials and Services.....	226,202	872,603	4,865,307
3. Total Capital Outlay.....	1,570	105,150	65,000
4. Total Debt Service.....			
5. Total Transfers.....	8,905		
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	263,146	20,000	136,918
9. Total Requirements (add lines 1 - 8).....	1,616,812	2,130,055	6,345,322
10. Total Resources Except Property Taxes.....	1,616,812	2,130,055	6,345,322
Name of Fund Reserve	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....			
2. Total Materials and Services.....	125,783	175,000	187,000
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			250,000
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	3,300,786	2,787,430	2,707,055
9. Total Requirements (add lines 1 - 8).....	3,426,569	2,962,430	3,144,055
10. Total Resources Except Property Taxes.....	3,426,569	2,962,430	3,144,055
Name of Fund Auxiliary Enterprise	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	564,395	687,388	813,188
2. Total Materials and Services.....	3,182,906	4,319,703	5,148,893
3. Total Capital Outlay.....	31,063	50,000	45,000
4. Total Debt Service.....			
5. Total Transfers.....	100,000	100,000	100,000
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	2,800,236	1,709,676	2,230,732
9. Total Requirements (add lines 1 - 8).....	6,678,600	6,866,767	8,337,813
10. Total Resources Except Property Taxes.....	6,678,600	6,866,767	8,337,813

Form LB-2

FORM
LB-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund Internal Service	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	114,382	128,190	134,001
2. Total Materials and Services.....	120,095	234,797	241,800
3. Total Capital Outlay.....		27,060	21,000
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	437,793	252,843	302,124
9. Total Requirements (add lines 1 - 8).....	672,270	642,890	698,925
10. Total Resources Except Property Taxes.....	672,270	642,890	698,925
Name of Fund Auxiliary Activities	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	3,223,427	4,116,514	4,709,538
2. Total Materials and Services.....	1,119,809	1,562,572	2,083,422
3. Total Capital Outlay.....	212,009	281,365	196,375
4. Total Debt Service.....			
5. Total Transfers.....	1,550,561	497,856	676,639
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	4,822,892	4,028,395	4,773,360
9. Total Requirements (add lines 1 - 8).....	10,928,698	10,486,702	12,439,334
10. Total Resources Except Property Taxes.....	10,928,698	10,486,702	12,439,334
Name of Fund Financial Aid	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	151,659	201,463	203,374
2. Total Materials and Services.....	46,334	43,935	36,935
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Special Payments.....	16,182,330	19,391,000	19,392,120
8. Total Unappropriated / Reserved for Future Expenditure	296,936	193,503	206,508
9. Total Requirements (add lines 1 - 8).....	16,677,259	19,829,901	19,838,937
10. Total Resources Except Property Taxes.....	16,677,259	19,829,901	19,838,937

Form LB-2

FORM
LB-2

FUNDS NOT REQUIRING A
PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Requirements (line 9) must equal Total Resources (line 10)

Name of Fund Trust and Agency	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....			
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Special Payments.....	5,959	17,500	7,500
8. Total Unappropriated / Reserved for Future Expenditure	392,634	383,425	377,400
9. Total Requirements (add lines 1 - 8).....	398,593	400,925	384,900
10. Total Resources Except Property Taxes.....	398,593	400,925	384,900
Name of Fund Capital Projects	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	67,466	700,000	700,000
2. Total Materials and Services.....	1,023,090	389,500	347,260
3. Total Capital Outlay.....	5,121,942	48,666,576	35,573,338
4. Total Debt Service.....			
5. Total Transfers.....	3,065,829	4,712,320	806,454
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	52,782,615	23,024,084	10,088,637
9. Total Requirements (add lines 1 - 8).....	62,060,942	77,492,480	47,515,689
10. Total Resources Except Property Taxes.....	62,060,942	77,492,480	47,515,689
Name of Fund Debt Service	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....			
2. Total Materials and Services.....			
3. Total Capital Outlay.....			
4. Total Debt Service.....	1,532,061		
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated / Reserved for Future Expenditure	110,326		
9. Total Requirements (add lines 1 - 8).....	1,642,387		
10. Total Resources Except Property Taxes.....	1,642,387		

Form LB-3

FORM
LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

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Name of Fund General Fund	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....	22,031,098	26,301,115	28,907,042
2. Total Materials and Services.....	3,819,300	4,629,799	5,038,902
3. Total Capital Outlay.....	376,910	514,478	486,175
4. Total Debt Service.....			
5. Total Transfers.....	4,384,788	2,727,952	3,123,399
6. Total Contingencies.....		800,000	800,000
7. Total Special Payments.....			
8. Total Unappropriated/Reserved for Future Expenditure.....	4,949,257	3,056,656	2,948,482
9. Total Requirements (add lines 1 - 8).....	35,561,353	38,030,000	41,304,000
10. Total Resources Except Property Taxes.....	23,723,024	26,279,000	30,380,000
11. Property Taxes Estimated to Be Received.....	11,838,329	11,751,000	10,924,000
12. Total Resources (add lines 10 and 11).....	35,561,353	38,030,000	41,304,000
13. Property Taxes Estimated to be Received (line 11)....		11,751,000	10,924,000
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....		90,588	292,528
B. Discounts, Other Uncollected Amounts.....		1,305,667	1,080,358
15. Total Tax Levied ... (add lines 13 and 14 A & B)....		13,147,255	12,296,886
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit <u>0.6204</u>)....		0.6204	0.6204
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....			

Name of Fund Debt Service	Actual Data Prior Yr 2009-10	Adopted Budget Current Yr 2010-11	Approved Budget Next Year 2011-12
1. Total Personal Services.....			
2. Total Materials and Services.....		4,350	2,850
3. Total Capital Outlay.....			
4. Total Debt Service.....		3,974,267	4,102,215
5. Total Transfers.....			
6. Total Contingencies.....			
7. Total Special Payments.....			
8. Total Unappropriated/Reserved for Future Expenditure.....		182,091	35,815
9. Total Requirements (add lines 1 - 8).....	0	4,160,708	4,140,880
10. Total Resources Except Property Taxes.....		1,757,112	1,672,105
11. Property Taxes Estimated to Be Received.....		2,403,596	2,468,775
12. Total Resources (add lines 10 and 11).....	0	4,160,708	4,140,880
13. Property Taxes Estimated to be Received (line 11)....		2,403,596	2,468,775
14. Estimated Property Taxes Not to be Received.....			
A. Loss Due to Constitutional Limit.....		0	0
B. Discounts, Other Uncollected Amounts.....		151,250	244,165
15. Total Tax Levied ... (add lines 13 and 14 A & B)....		2,554,846	2,712,940
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)....			
17. Local Option Taxes.....			
18. Levy for Bonded Debt or Obligations.....			

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2011-2012

To assessor of Deschutes, Jefferson, Crook, Lake, Klamath & Wasco County

- File no later than JULY 15.
- Be sure to read instructions in the 2011-2012 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Central Oregon Community College has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Deschutes, Jefferson, Crook, County. The property tax, fee, charge or assessment is categorized as stated by this form.

Lake, Klamath & Wasco

2600 NW College Way

Bend

OR

97701

June 24, 2011

Mailing Address of District

City

State

Zip

Date

David Dona

Associate CFO

(541)383-7222

ddona@coocc.edu

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You **must** check one box if you are subject to Local Budget Law.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.433

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	0.6204	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.	2,712,940	
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.	2,712,940	

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6204
6. Date received voter approval for rate limit if new district	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three tax

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

Budget Resolution

Exhibit: 6.a
Date: June 6, 2011
Approved: X Yes ___ No
Motion: _____

CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

RESOLUTION #1

Prepared by: David Dona - Associate Chief Financial Officer

A. Action Under Consideration

Finalize and adopt the College budget for 2011-12.

B. Discussion/History

One (1) adjustment is recommended to the budget approved by the Central Oregon Community College Budget Committee on May 11, 2011. This adjustment allows the College to modify positions to ensure adequate staffing levels in critical areas (e.g., advising and IT Security). The Board of Directors has the power to adjust the resources and expenditures as approved by the Budget Committee. However, the governing body's power to change the approved budget is limited. The Board can reduce or even eliminate any expenditure in a fund. However, expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. Also, it cannot increase the property tax amount approved by the Budget Committee. If the governing body wants to exceed either of these limits, it must publish a revised financial summary and budget hearing notice, and hold another budget hearing (ORS 294.435). The recommended adjustment falls below limits.

C. Options/Analysis

1. Adopt the budget with the recommended adjustments.
2. Adopt the budget without recommended adjustments.

D. Timing

The budget must be adopted before July 1, 2011 for the College to continue its operations.

E. Recommendation

Be it resolved that the Board of Directors of Central Oregon Community College do hereby adopt the budget approved by the Budget Committee on May 11, 2011 with the following adjustment.

F. Adjustment:

Increase transfers-in to the General Fund and transfers-out from the Auxiliary Fund (Summer Term) by \$56,000. Increase personal services in the General Fund \$56,000. This adjustment reduces the Auxiliary Fund's ending fund balance by \$56,000 and has no impact on the ending fund balance for the General Fund.

Appropriation Resolution

Page 1 of 3

Exhibit: 6.b

Date: June 6, 2011

Approved: X Yes ___ No

Motion: _____

CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

RESOLUTION #2

Prepared by: David Dona – Associate Chief Financial Officer

BE IT RESOLVED that the amounts for fiscal year beginning July 1, 2011 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Instruction and Instructional Support	\$ 20,851,473
Student Services	4,003,863
College Support Services	4,891,263
Campus Services	4,347,803
Information Technology Services	3,301,041
Financial Aid	216,074
Contingency	<u>800,000</u>
Total General Fund	\$ 38,411,517

DEBT SERVICE FUND

Debt Retirement:	
Principal	\$ 1,378,468
Interest	2,723,747
Materials and Services	<u>2,850</u>
Total Debt Service Fund	\$ 4,105,065

CAPITAL PROJECTS FUND

Personal Services	\$ 700,000
Materials and Services	347,260
Capital Outlay	35,573,338
Transfers Out	<u>806,454</u>
Total Capital Projects Fund	\$ 37,427,052

Appropriation Resolution

Page 2 of 3

Exhibit 6.b
June 6, 2011

ENTERPRISE FUND

Personal Services	\$ 813,188	
Materials and Services	5,148,893	
Capital Outlay	45,000	
Transfers Out	<u>100,000</u>	
Total Enterprise Fund		\$ 6,107,081

INTERNAL SERVICE FUND

Personal Services	\$ 134,001	
Materials and Services	241,800	
Capital Outlay	<u>21,000</u>	
Total Internal Service Fund		\$ 396,801

RESERVE FUND

Materials and Services	\$ 187,000	
Transfers Out	<u>250,000</u>	
Total Reserve Fund		\$ 437,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$ 4,568,100	
State Grant Programs	74,804	
Other Grant Programs	65,000	
Contracts	1,000,500	
New Programs	<u>500,000</u>	
Total Special Revenue Fund		\$ 6,208,404

AUXILIARY FUND

Self-Sustaining Activities	\$ 1,244,029	
Non-General Fund Instruction	5,459,278	
Revolving Activities	525,812	
Contractual & Administrative Provisions	<u>492,855</u>	
Total Auxiliary Fund		\$ 7,721,974

Appropriation Resolution

Page 3 of 3

Exhibit 6.b
June 6, 2011

FINANCIAL AID FUND

Federal Programs	\$15,371,876	
State Programs	3,300,000	
Other Programs	<u>960,553</u>	
Total Financial Aid Fund		\$ 19,632,429

TRUST & AGENCY FUND

Materials and Services	<u>\$ 7,500</u>	
Total Trust & Agency Fund		\$ 7,500

TOTAL BUDGET APPROPRIATION

\$ 120,454,823

Property Tax Levy Resolution

Exhibit: 6.c
Date: June 6, 2011
Approved: X Yes ___ No
Motion: _____

CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

RESOLUTION #3

Prepared by: David Dona, Associate Chief Financial Officer

BE IT RESOLVED that the Board of Directors of Central Oregon Community College District hereby imposes the taxes provided for in the 2011-12 adopted budget at the rate of \$0.6204 Per \$1,000 of assessed value for operations and in the amount of \$2,712,940 for Bonded Debt; and that these taxes are hereby imposed and categorized for the tax year 2011-12 upon the assessed value of all taxable property within the district.

	<u>Subject to the Education Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$ 2,712,940