



CENTRAL OREGON
community college

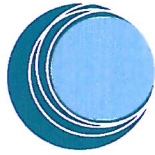
BUDGET COMMITTEE MEETING

AGENDA

Wednesday, March 9, 2016 6:00-7:00 PM
Christiansen Board Room, Boyle Education Center

	<i><u>Presenter</u></i>
I. Call to Order	Friedman
II. Introduction of Guests	Friedman
III. Election of Chair	Friedman
IV. Budget Message – (Exhibit: 4*)	Metcalf
V. General Fund Budget PowerPoint - (Exhibit: 5)	Dona
VI. 2016-17 Proposed General Fund Budget	Dona
○ Proposed General Fund Budget -(Exhibit: 6.a)	
○ General Fund Expenditures by Object Classification (Exhibit: 6.b)	
○ Summary of General Fund Transfers -(Exhibit: 6.c)	
VII. Budget Calendar - (Exhibit: 7)	
Next Meeting - <u>Wednesday, April 13, 2016 – 6:00 PM</u>	
Christiansen Board Room, Boyle Education Center	
VIII. Adjourn	

* Material to be distributed at the meeting (as necessary).



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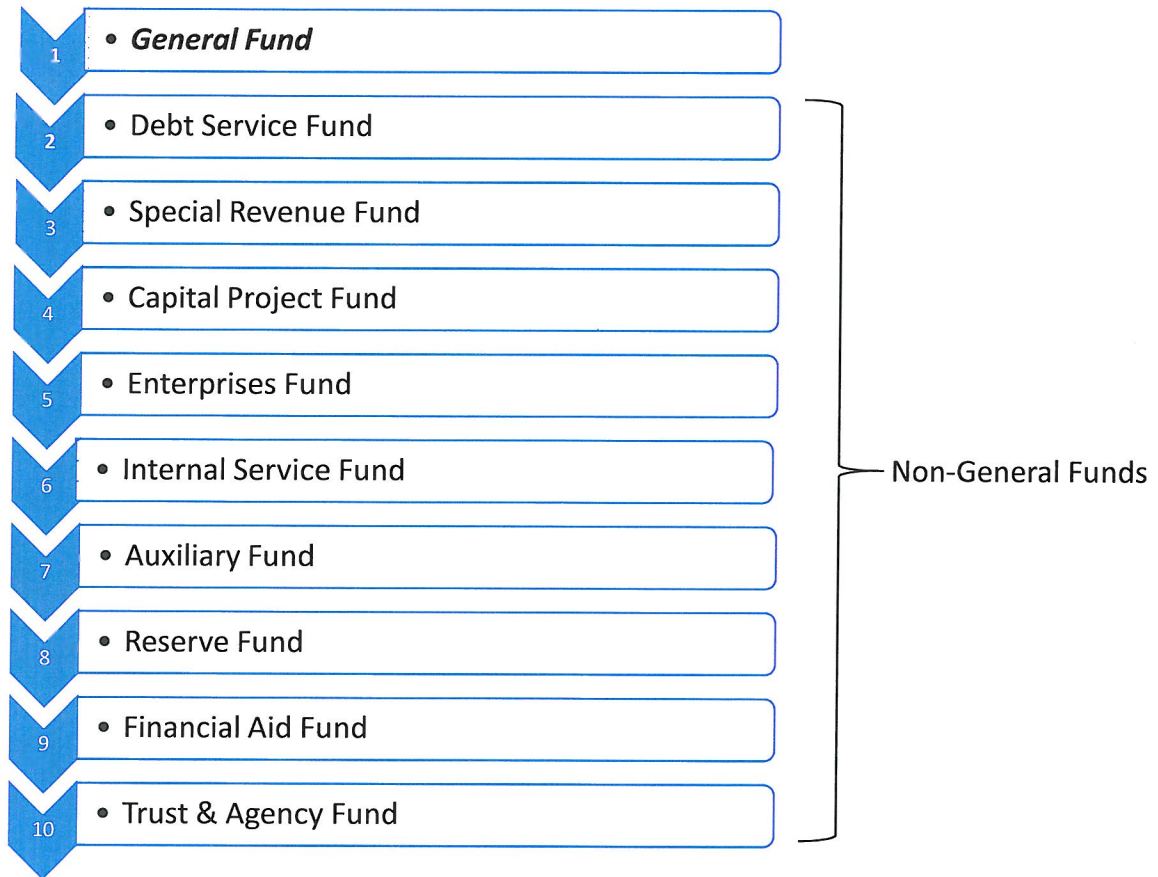
March 2016 Budget Committee Meeting

- 2016-17 Budget Calendar
- Fund Types & Attributes
- Current Year General Fund Update
- Revenue/Expenditure Forecast [REF: F.1]
- Proposed 2016/17 General Fund Budget

Fund Types & Attributes

- The College has ten primary fund types
- Each fund has a specific purpose & activity as defined by local budget law and governmental accounting standards
- General Fund: Primary objective is the precision of revenue and expense forecasting as a means of developing the operating budget within the context of a balanced operating position
- Non-General Funds: Primary budget objective is to ensure adequate appropriation authority and compliance to the funds specific restrictions and operating parameters

Primary Fund Types



General Fund Definition

- The *General Fund* is the College's primary operating fund. It accounts for the financial operations of the College except those activities required to be accounted for in a specific fund type or programs accounted for in their own discrete fund.

General Fund: 2015/16 Budget vs. Projected

General Fund Budget vs. Projected	Fiscal Year 2015/16					
	Budget		Projected		Change	Change
	%	2015/16	%	2015/16	\$	%
Revenue and Support:						
1. State Aid	21%	\$ 9,110,000	22%	\$ 9,390,956	\$ 280,956 a	3.1%
Property Taxes						
2. Current Year Taxes	33%	14,180,000	33%	14,170,912	(9,088) b	-0.1%
3. Prior Year Taxes	1%	623,000	1%	560,000	(63,000) c	-10.1%
Total Public Resources (1,2,3)	56%	23,913,000	57%	24,121,868	208,868	0.9%
4. Tuition	35%	14,923,000	35%	14,770,426	(152,574) d	-1.0%
5. Fees	4%	1,756,000	4%	1,722,270	(33,730) d	-1.9%
Other Revenue & Transfers-in						
6. Interest / Miscellaneous	0.2%	70,000	0.1%	40,000	(30,000)	-42.9%
7. Transfers-in	4%	1,874,500	4%	1,874,500	-	0.0%
8. Subtotal	100%	\$42,536,500	100%	\$ 42,529,064	\$ (7,436)	0.0%
Expenditures:						
9. Salaries	49%	\$21,842,123	51%	\$ 21,986,513	\$ 144,390 f	0.7%
10. Payroll Assessments	29%	13,128,058	28%	12,264,270	(863,788) g	-6.6%
11. Material & Services	16%	6,997,212	14%	6,197,212	(800,000) h	-11.4%
12. Capital Outlay	0%	155,000	0%	155,000	-	0.0%
13. Transfers-out	6%	2,602,618	6%	2,602,618	-	0.0%
14. Subtotal	100%	\$44,725,011	100%	\$ 43,205,613	\$ (1,519,398)	-3.4%
15. Underutilization				(809,172)	j	
16. Operating Surplus (Deficit)		\$ (2,188,511)		\$ 132,623	\$ 2,321,134	106.1%
17. Transfers-out: Supplemental				0		
18. Surplus (Deficit)		\$ (2,188,511)		\$ 132,623	\$ 2,321,134	106.1%
19. Ending Balance 06/30				\$ 5,727,972	13%	
20. Required 10% Reserve Requirement				\$ 4,320,561	10%	

Notes:

- a CCSF projected at \$550M (budgeted at \$535M).
- b Current year imposed property tax growth rate +6.7% (budgeted at +6.75%).
- c Prior Year taxes projected -10% rate below budget.
- d Current year actual weighted credits purchased -8.7% (budgeted -7%).
- e Transfers-in from 14 other funds.
- f Salaries budgeted at +3% FAC, +2.75% CLASS, ADM. +2.75%) and \$144K salary market adjustments
- g Total PERS rate of 21.5%. Health insurance rate budgeted at +8%, net of plan savings.
- h Assumes operating contingency of \$800K remains uncommitted.
- i Scheduled transfers-out.
- j Underutilization (budget savings) projected at 2% of operating expenditures net of transfers-out & operating contingency.

Revenue/Expenditure Forecast

- Identify financial trends early when there is time to plan and make changes
- Understand the long-term effects of budget decisions
- Required by Board policy and accreditation standards
- Recommended by bond rating companies [*COCC's current underlying S&P rating of AA-*]

Key Forecasting Assumptions

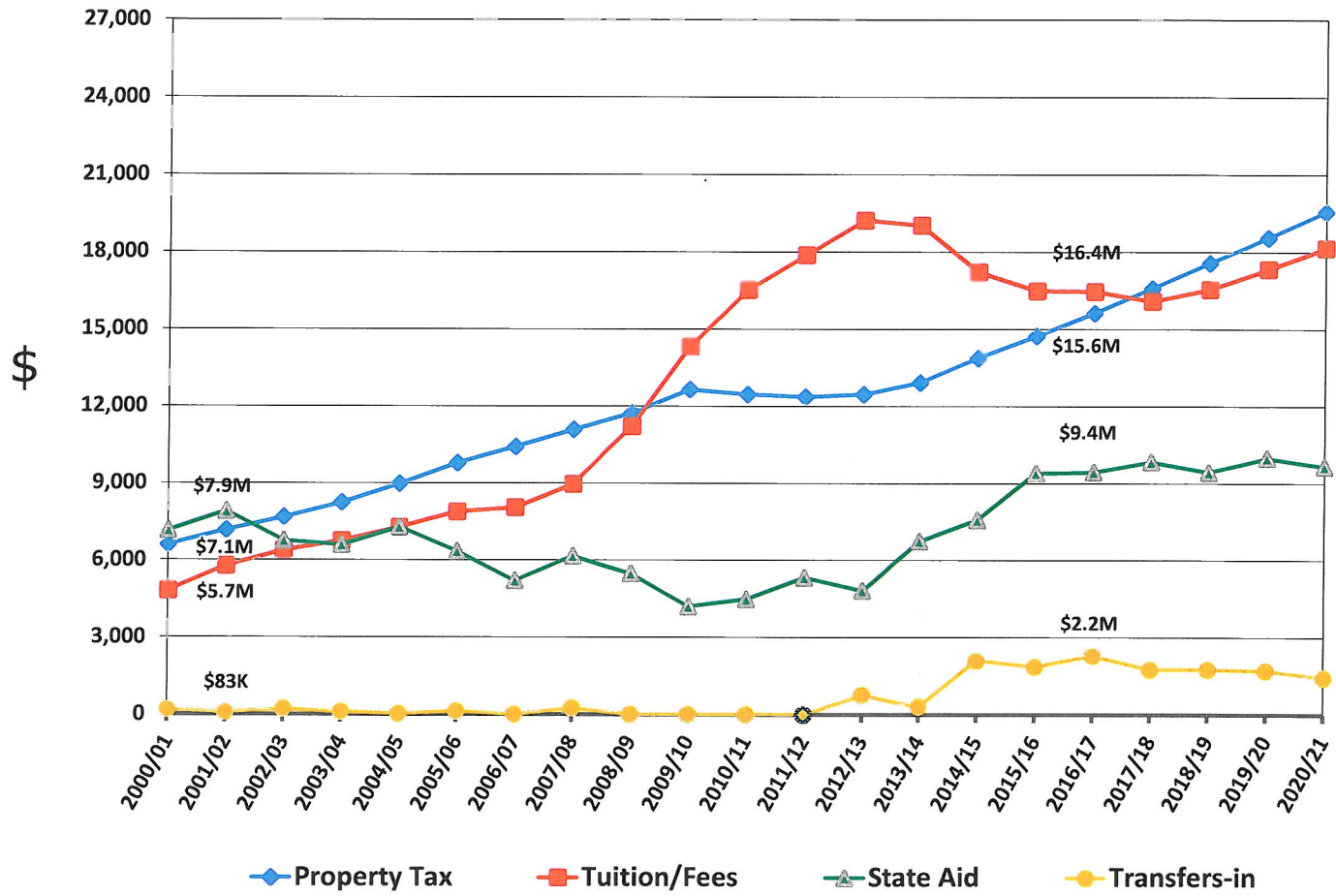
Key Revenue Assumptions:	2016/17	2017/18	2018/19	2019/20	2020/21
a) State Aid- CCSF \$550M (+18%) 2015/17 Biennium, and \$577M (+5%) 2017/19 Biennium and \$606M (+5%) 2017/19 Biennium.	\$9.43M	\$9.83M	\$9.43M	\$9.98M	\$9.65M
b) Current Year Property Tax Revenue growth rates	6.50%	6.25%	6.00%	5.75%	5.50%
c) Tuition Rate Increases per credit-					
• In-District	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
• Out-of-District	\$5.00	\$6.00	\$6.00	\$6.00	\$6.00
• Non-resident Veteran	\$3.50	\$4.00	\$4.00	\$4.00	\$4.00
• Out-of-State	\$10.00	\$12.00	\$12.00	\$12.00	\$12.00
d) Enrollment- Changes in annualized paid credits	-7%	-5%	0%	2%	2%
e) Transfers-in (transfers to the GF from other funds)	\$2.29M	\$1.76M	\$1.76M	\$1.71M	\$1.44M
Key Expenditure Assumptions:					
f) Salary Increases-					
• Faculty	3.0%	2.0%	2.0%	2.0%	2.0%
• Classified	2.75%	2.0%	2.0%	2.0%	2.0%
• Administrators/PNM	2.75%	2.0%	2.0%	2.0%	2.0%
g) Health Insurance rate increases	8%	7%	7%	7%	7%
h) PERS rate increases	0%	4%	0%	3%	0%
i) Operating costs (e.g., utilities, services, insurance) inflation adjustment	0%	3%	3%	3%	3%
j) Transfers-out (transfers to other funds from the GF)	\$2.66M	\$2.82M	\$2.86M	\$2.90M	\$2.94M

General Fund Revenue/Expenditure Forecast (F.1)

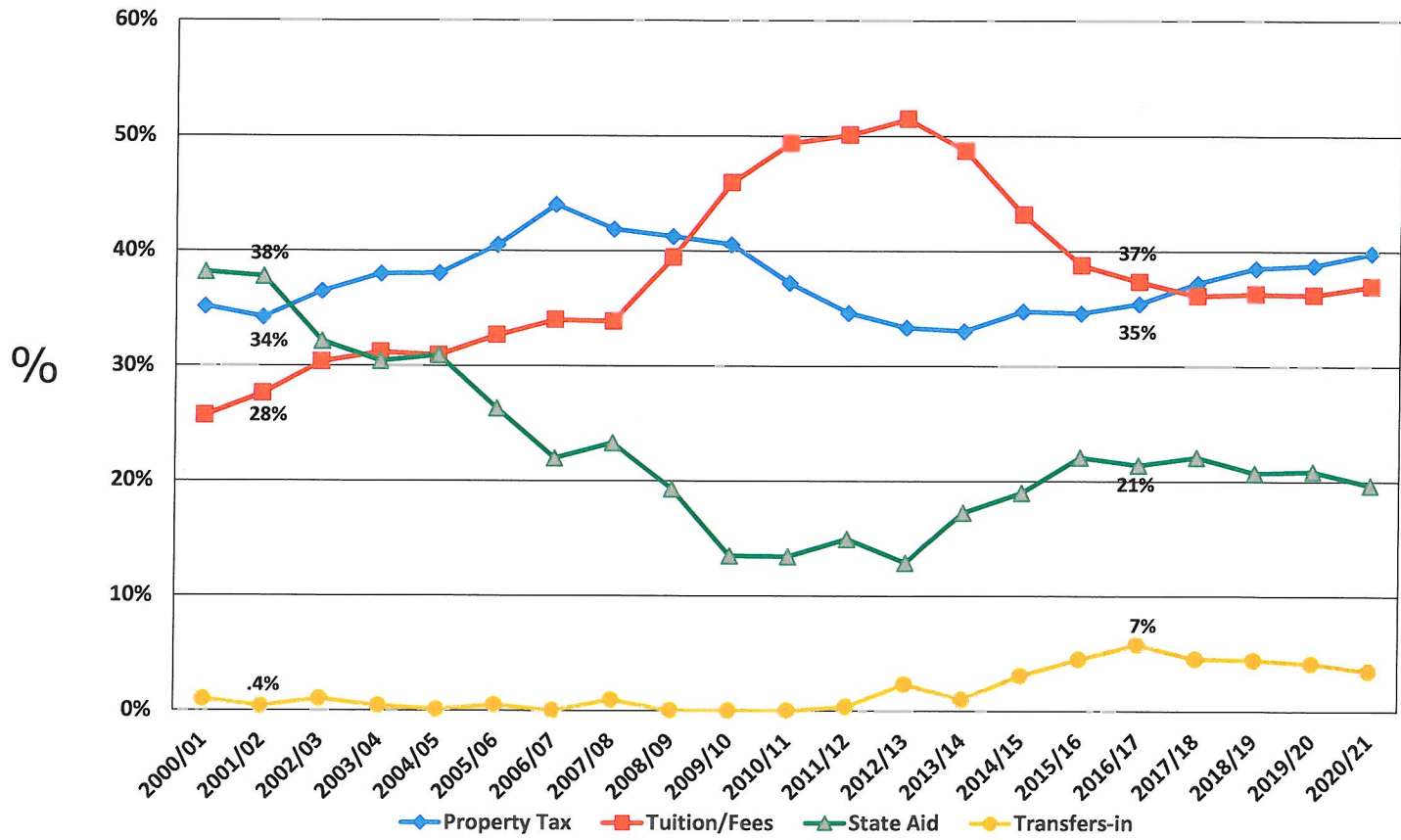
2016-17 Proposed Budget
In Thousands (000's)

	2011/13 BIENNIUM		2013/15 BIENNIUM		2015/17 BIENNIUM		2017/19 BIENNIUM		2019/21 BIENNIUM	
	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Projected 2015/16	Projected 2016/17	Projected 2017/18	Projected 2018/19	Projected 2019/20	Projected 2020/21
Revenue and Support:										
1. State Aid:	\$ 5,333	\$ 4,819	\$ 6,740	\$ 7,577	\$ 9,391	\$ 9,439	\$ 9,837	\$ 9,438	\$ 9,983	\$ 9,658
Property Taxes										
2. Current Year Taxes	11,651	11,699	12,398	13,387	14,171	15,052	15,993	16,952	17,927	18,913
3. Prior Year Taxes	714	761	517	487	560	577	594	612	630	649
4. Total Public Resources (1,2,3)	17,698	17,279	19,655	21,451	24,122	25,068	26,423	27,002	28,540	29,220
5. Tuition	16,243	17,167	16,958	15,477	14,770	14,359	14,029	14,418	15,102	15,809
6. Fees	1,636	2,063	2,075	1,739	1,722	2,109	2,064	2,126	2,233	2,346
Other Revenue & Transfers-in										
7. Interest / Program / Miscellaneous	129	110	83	8	40	252	256	261	265	270
8. Transfers-in	0	753	305	1,214	1,875	2,299	1,767	1,765	1,717	1,442
9. Subtotal	\$ 35,706	\$ 37,373	\$ 39,076	\$ 39,889	\$ 42,529	\$ 44,087	\$ 44,541	\$ 45,572	\$ 47,858	\$ 49,087
Expenditures:										
10. Salaries	\$ 18,208	\$ 19,329	\$ 20,201	\$ 20,738	\$ 21,987	\$ 22,578	\$ 23,029	\$ 23,490	\$ 23,960	\$ 24,439
11. Payroll Assessments	9,117	9,900	10,642	11,106	12,264	12,758	14,105	14,814	16,189	16,947
12. Materials & Services	4,566	4,792	5,259	5,364	6,197	6,741	6,898	7,059	7,225	7,397
13. Capital Outlay	558	319	224	242	155	155	155	155	155	155
14. Transfers-out: Operating	2,860	2,956	2,685	2,355	2,603	2,660	2,820	2,861	2,903	2,947
15. Subtotal	\$ 35,309	\$ 37,296	\$ 39,011	\$ 39,805	\$ 43,206	\$ 44,892	\$ 47,007	\$ 48,379	\$ 50,433	\$ 51,884
16. Underutilization					(809)	(845)	(884)	(910)	(951)	(979)
17. Operating Surplus (Deficit)	\$ 397	\$ 77	\$ 65	\$ 84	\$ 133	\$ 40	\$ (1,583)	\$ (1,897)	\$ (1,624)	\$ (1,819)
18. Transfers-out: Supplemental	375	100								
19. Surplus (Deficit)	\$ 22	\$ (23)	\$ 65	\$ 84	\$ 133	\$ 40	\$ (1,583)	\$ (1,897)	\$ (1,624)	\$ (1,819)
20. Ending Balance 06/30					\$ 5,728	\$ 5,768	\$ 4,185	\$ 2,288	\$ 664	\$ (1,155)
21. Reserve Requirement (10%)					\$ 4,321	\$ 4,489	\$ 4,701	\$ 4,838	\$ 5,043	\$ 5,188

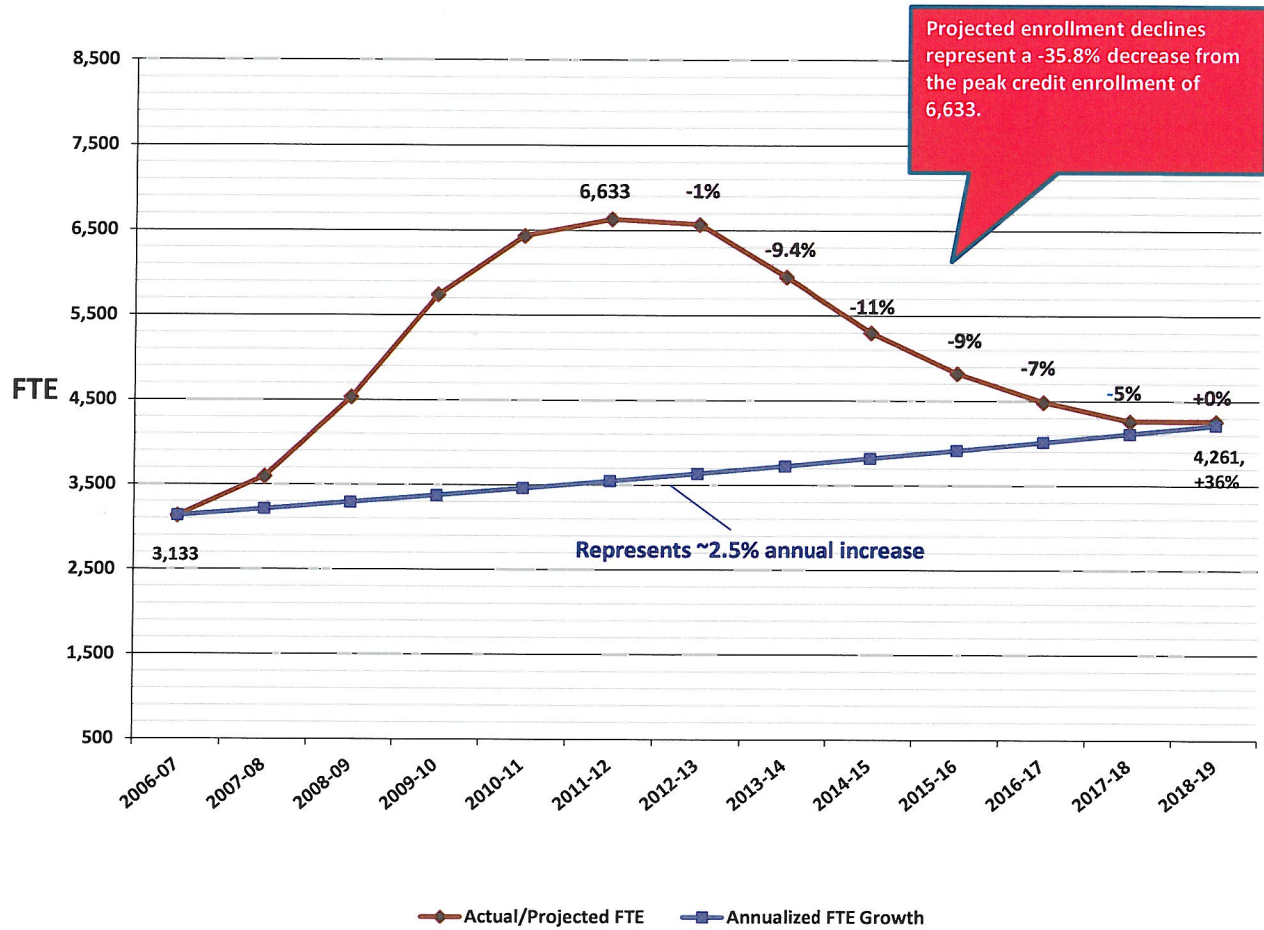
Revenue History (000's)



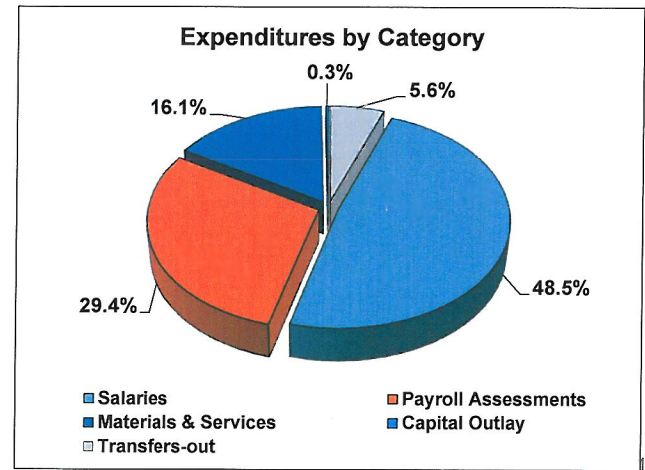
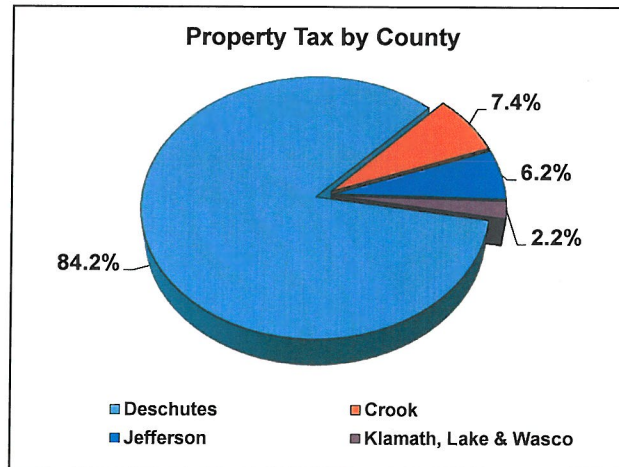
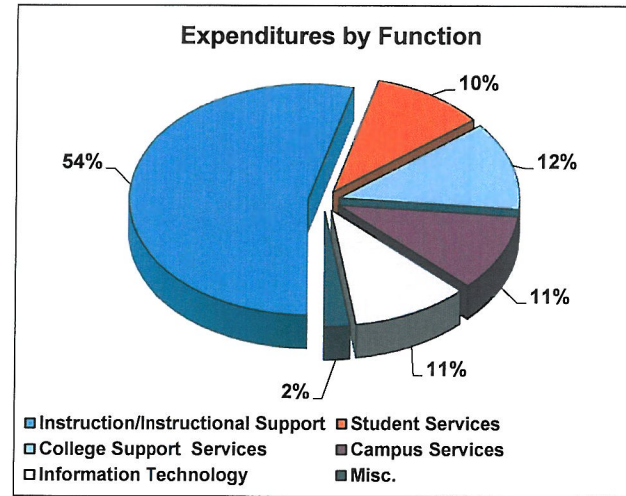
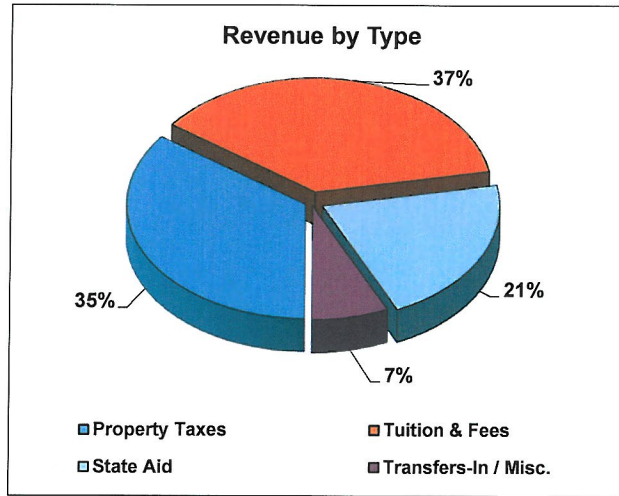
Revenue History (% of General Fund Budget)



Enrollment Graph (credit students)



Revenues/Expenditures- 2016/17



General Fund Budget Expenditure Summary

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	% Change
	FY 2015/16	FY 2016/17		
Expenditures by Function				
Instruction	\$ 20,176,328	\$ 21,686,439	\$ 1,510,111	7.5%
Instructional Support	3,338,473	3,473,782	135,309	4.1%
Student Services	4,844,745	4,730,650	(114,095)	-2.4%
College Support Services	5,431,003	5,766,219	335,216	6.2%
Campus Services	5,230,144	4,997,887	(232,257)	-4.4%
Information Technology Services	4,624,239	4,860,505	236,266	5.1%
Contingency & Financial Aid	1,080,079	1,070,079	(10,000)	-0.9%
Total General Fund Expenditures	<u>\$ 44,725,011</u>	<u>\$ 46,585,561</u>	<u>\$ 1,860,550</u>	<u>4.2%</u>

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	% Change
	FY 2015/16	FY 2016/17		
Expenditures by Category				
Salaries	\$ 21,842,123	\$ 22,577,642	\$ 735,519	3.4%
Payroll Assessments	13,128,058	13,652,099	524,041	4.0%
Materials & Services	6,993,723	7,541,087	547,364	7.8%
Capital	158,489	155,000	(3,489)	-2.2%
Transfers-Out	2,602,618	2,659,733	57,115	2.2%
Total General Fund Expenditures	<u>\$ 44,725,011</u>	<u>\$ 46,585,561</u>	<u>\$ 1,860,550</u>	<u>4.2%</u>

General Fund - Resources

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 12,397,523	\$ 13,381,371	\$ 14,180,000	\$ 15,052,000	\$	\$
Prior Year	517,173	486,980	623,000	577,000		
Tuition and Fees	19,036,433	17,215,599	16,679,000	16,468,000		
State and Federal Sources						
State Aid for Operations	6,739,794	7,576,945	9,110,000	9,439,000		
Other State Grants		5,000				
Federal Operating Grants	68,749					
Other Sources						
Interest Income	2,452	1,603	5,000	5,000		
Miscellaneous Income	7,726	2,136	65,000	110,000		
Program Income				137,000		
Transfers from Other Funds						
Interfund Transfers- In	305,000	1,213,775	1,874,500	2,299,300		
Total	\$ 39,074,850	\$ 39,883,409	\$ 42,536,500	\$ 44,087,300	\$ -	\$ -
Beginning Fund Balance	\$ 5,446,096	\$ 5,510,803	\$ 5,634,000	\$ 5,728,000	\$ -	\$ -
Total Resources	<u>\$ 44,520,946</u>	<u>\$ 45,394,212</u>	<u>\$ 48,170,500</u>	<u>\$ 49,815,300</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Instruction						
Humanities Office	\$ 66,913	\$ 64,690	\$ 67,697	\$ 69,748	\$	\$
Writing/Literature	1,740,477	1,769,296	1,746,960	1,770,416		
Foreign Languages	376,677	409,785	434,353	464,029		
Speech	461,200	386,345	515,676	521,162		
Social Science Office	60,188	59,629	63,438	65,981		
Music	346,732	372,100	367,211	375,013		
Art	546,616	549,444	545,583	558,542		
Theatre Arts	49,093	51,075	52,770	54,158		
Fine Arts and Communication Office	79,097	67,024	72,301	74,355		
Business Administration	688,496	561,890	695,939	708,333		
Cntr for Entrep Excellence & Devel.		86,517				
Culinary Program				1,110,877		
Business Administration Office	58,276	57,017	63,543	65,542		
Hospitality, Tourism & Recreation	11,375	11,645				
Journalism	6,093	5,334	9,280	9,280		
World Languages and Cultures Office	31,358	28,485	54,998	45,927		
Philosophy	12,988	8,074	17,419	18,499		
Addiction Studies	107,198	113,360	123,676	127,236		
Anthropology	177,360	227,598	256,295	267,130		
Criminal Justice	189,079	215,989	264,481	269,139		
Economics	110,625	74,449	86,228	89,721		
Education	240,100	208,718	246,077	253,155		
Geography	122,842	121,433	124,983	128,108		
History	194,313	197,515	199,911	213,947		
Human Development	171,374	158,922	178,835	181,997		
Political Science	22,117	20,816	31,839	31,839		
Psychology	349,156	355,346	386,148	397,589		
Sociology	193,097	196,666	218,880	229,088		
Oregon Leadership Institute	60,413	66,076	72,662	73,633		
Adult Basic Education	570,294	449,464	546,684	557,518		

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Regional Svcs. & R.C. Operations	\$ 535,496	\$ 361,662	\$ 701,520	\$ 826,818	\$	\$
Regional Svcs. & M.C. Operations	153,330	172,262	171,058	208,431		
Regional Svcs. & P.C. Operations	159,159	171,376	182,778	231,468		
Engineering & Engr. Tech.	91,909	122,507	172,337	180,280		
Science Office	79,942	80,007	85,470	87,802		
Mathematics	1,673,867	1,689,309	1,748,510	1,734,507		
Biological Science	1,179,825	1,092,323	1,161,300	1,170,102		
Chemistry	384,478	438,437	442,648	457,864		
Physics	163,428	199,598	200,754	207,270		
Geology	120,545	122,335	134,454	137,924		
Nursing	979,425	973,183	1,043,897	1,086,456		
Health & Human Performance Office	162,286	158,030	165,600	170,883		
Health & Human Performance	995,445	959,757	998,453	1,016,822		
Math Office	61,962	64,768	67,444	69,582		
Allied Health	19,951	34,774	111,635	20,172		
Computer and Information Systems	976,479	937,402	1,081,607	1,107,417		
Licensed Massage Therapy	254,847	293,373	229,772	234,379		
Emergency Medical Services	289,967	290,281	295,229	334,086		
Dental Assisting	252,781	280,845	263,263	272,249		
Medical Assisting	110,988	107,644	130,723	134,389		
Dietary Management			13,369			
Allied Health Office	16,991	57,906	64,942	66,901		
Pharmacy Technician	101,093	103,929	115,382	118,881		
Veterinary Technician Program	137,131	176,369	216,000	223,165		
CIS Office	43,527	51,671	57,040	58,900		
Nursing Office	56,820	64,621	68,252	70,371		
HHP: Health Classes	40,517	30,402	27,718	27,718		
HHP: Recreation (O.R.L.T.)	169,279	190,967	196,176	206,776		
Ponderosa Office	61,839	54,544	60,997	62,914		
Forestry Technology	418,976	429,890	439,363	452,849		

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Automotive	\$ 372,180	\$ 391,155	\$ 388,869	\$ 397,349	\$	\$
Health Information Technology	262,896	202,455	269,845	283,257		
Manufacturing Processes	338,073	310,141	356,524	354,172		
Apprenticeship	17,854	16,759	17,829	17,829		
Wildland Fire Management	62,987	62,268	71,984	74,372		
Structural Fire Science	138,024	135,997	149,751	99,619		
Geographical Information Systems	146,006	152,598	163,477	166,954		
Aviation Program	235,376	268,250	263,514	266,560		
Military Science	1,115	3,907	2,000	2,000		
Non-Destructive Testing		12,571	95,401	8,330		
Regional Credit Instruction-Madras	87,188	83,442	66,347	66,346		
Regional Credit Instruction-Prineville	53,261	75,402	59,022	59,022		
Regional Credit Instruction-Redmond	190,932	158,229	129,965	129,965		
Library Skills	49,839	34,167	50,242	51,326		
Total Instruction	\$ 18,691,561	\$ 18,512,215	\$ 20,176,328	\$ 21,686,439	\$ -	\$ -
Instructional Support						
Office of VP of Instruction	\$ 443,567	\$ 670,942	\$ 544,905	\$ 549,713	\$	\$
Library	1,000,435	1,089,531	1,161,880	1,195,604		
Catalog and Class Schedule	36,373	29,514	28,618	28,618		
Commencement & Convocation	34,407	33,457	21,851	32,851		
Tutoring and Testing	508,790	478,665	518,765	532,431		
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000		
Academic Computing Support	263,942	193,058	310,434	329,291		
Instructional Deans	438,832	636,838	747,020	800,274		
Total Instructional Support	\$ 2,731,346	\$ 3,137,005	\$ 3,338,473	\$ 3,473,782	\$ -	\$ -

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Student Services						
Admissions	\$ 920,324	\$ 956,137	\$ 1,089,964	\$ 996,574	\$	\$
Counseling Center	60,935	68,784	74,258	74,258		
Student Life	326,270	327,528	352,975	340,799		
Financial Aid	592,400	613,734	699,342	699,549		
Career Services and Job Placement	111,624	115,548	126,838	130,182		
Student Outreach & Contact	158,964	233,895	205,738	299,067		
Multicultural Activities	153,560	171,167	237,566	228,914		
Club Sports	237,120	244,197	267,358	263,118		
Enrollment Cashiering	69,393	72,303	79,556	81,919		
Disability Services	277,877	264,206	268,531	273,739		
Office Dean of Student & Enrollment Svcs	397,385	415,529	453,965	467,782		
Advising	577,397	561,242	672,009	638,944		
Placement Testing	89,274	85,498	100,221	102,043		
Student Retention	123,215	128,222	216,424	133,762		
Total Student Services	\$ 4,095,738	\$ 4,257,990	\$ 4,844,745	\$ 4,730,650	\$ -	\$ -

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
College Support Services						
Governing Board	\$ 75,758	\$ 92,077	\$ 92,076	\$ 93,470	\$	\$
President's Office	371,019	313,481	363,837	380,980		
Fiscal Services	617,303	636,667	673,067	631,757		
Campus Safety and Security	574,749	686,886	742,770	765,334		
Human Resources	520,168	517,055	575,101	560,978		
Mail Services	174,374	163,487	268,317	271,012		
College Relations	621,071	630,080	736,426	717,958		
Chief Financial Officer	454,959	511,235	559,396	542,830		
Legal, Audit and Professional Svcs	65,232	54,635	70,950	73,080		
Elections	(20)	22,029	28,500	28,500		
General Institutional Support	449,985	383,566	416,289	757,119		
Liability and Other Insurance	226,845	166,483	177,050	172,050		
Institutional Effectiveness	254,211	237,429	317,218	342,508		
Vice President for Administration	354,137	378,452	403,506	422,143		
Organizational Development	10,647	9,442	6,500	6,500		
Total College Support Services	\$ 4,770,438	\$ 4,803,004	\$ 5,431,003	\$ 5,766,219	\$ -	\$ -
Campus Services						
Custodial Services	\$ 1,104,558	\$ 1,123,527	\$ 1,225,557	\$ 1,205,702	\$	\$
Utilities	884,343	880,979	1,184,007	1,201,387		
Fire & Boiler Insurance	107,673	112,882	115,650	115,650		
Maintenance of Grounds	375,262	386,032	371,415	437,248		
Maintenance of Buildings	752,582	745,929	842,608	807,326		
Plant Additions	588,811	565,920	565,920	517,920		
Plant Administration	270,997	276,402	318,005	339,492		
Redmond Campus Infrastructure	264,209	247,971	357,615	118,838		
Campus Shuttle	91,603	129,959	137,087	142,044		
Madras Campus Infrastructure	58,343	55,876	47,000	47,000		
Prineville Campus Infrastructure	65,807	61,302	65,280	65,280		
Total Campus Services	\$ 4,564,188	\$ 4,586,779	\$ 5,230,144	\$ 4,997,887	\$ -	\$ -

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,436,906	\$ 1,750,196	\$ 1,811,943	\$ 1,890,753	\$ -	\$ -
Management Information Systems	596,391	656,463	694,035	778,700		
User Services	705,149	727,480	825,957	900,915		
Enterprise Computing Services	442,046	418,603	446,937	497,058		
Network/Telecom & Media Services	545,537	511,387	573,699	609,322		
Web Development	91,294	94,158	103,392	108,477		
Regional IT Services - Redmond			92,996			
Regional IT Services - Prineville	63,918	61,250	75,280	75,280		
Total Information Technology	\$ 3,881,241	\$ 4,219,537	\$ 4,624,239	\$ 4,860,505	\$ -	\$ -
Financial Aid						
Financial Aid Transactions	\$ 275,631	\$ 288,663	\$ 280,079	\$ 270,079	\$ -	\$ -
Total Financial Aid	\$ 275,631	\$ 288,663	\$ 280,079	\$ 270,079	\$ -	\$ -
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Total Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Requirements	\$ 39,010,143	\$ 39,805,193	\$ 44,725,011	\$ 46,585,561	\$ -	\$ -
Ending Fund Balance	\$ 5,510,803	\$ 5,589,019	\$ 3,445,489	\$ 3,229,739	\$ -	\$ -
Total Requirements	\$ 44,520,946	\$ 45,394,212	\$ 48,170,500	\$ 49,815,300	\$ -	\$ -

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 PROPOSED Budget
Instruction							
Humanities Office	1.1	\$ 65,314	\$ 4,434	\$	\$	\$	\$ 69,748
Writing/Literature	19.3	1,747,078	23,338				1,770,416
Foreign Languages	4.7	456,668	7,361				464,029
Speech	5.4	516,690	4,472				521,162
Social Science Office	1.0	60,393	5,588				65,981
Music	4.1	351,445	23,568				375,013
Art	7.2	530,459	28,083				558,542
Theatre Arts	0.4	53,593	565				54,158
Fine Arts and Communication Office	1.2	70,403	3,952				74,355
Business Administration	7.7	685,445	22,888				708,333
Culinary Program	11.8	828,780	282,097				1,110,877
Business Administration Office	1.0	63,184	2,358				65,542
Journalism	0.2	9,280					9,280
World Languages and Cultures Office	0.8	42,572	3,355				45,927
Philosophy	0.3	17,971	528				18,499
Addiction Studies	1.4	123,610	3,626				127,236
Anthropology	3.1	263,561	3,569				267,130
Criminal Justice	3.1	266,527	2,612				269,139
Economics	1.1	87,539	2,182				89,721
Education	2.8	247,367	5,788				253,155
Geography	1.7	126,116	1,992				128,108
History	2.6	211,833	2,114				213,947
Human Development	2.1	173,740	8,257				181,997
Political Science	0.6	31,139	700				31,839
Psychology	3.7	385,597	11,992				397,589
Sociology	2.3	227,190	1,898				229,088
Oregon Leadership Institute	0.8	56,731	16,902				73,633
Adult Basic Education					557,518		557,518
Regional Svcs. & R.C. Operations	6.0	515,410	19,861		291,547		826,818
Regional Svcs. & M.C. Operations	3.0	195,831	12,600				208,431
Regional Svcs. & P.C. Operations	3.2	215,188	16,280				231,468

General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 PROPOSED Budget
Engineering & Engr. Tech.	1.9	\$ 177,922	\$ 2,358	\$	\$	\$	\$ 180,280
Science Office	1.0	75,596	12,206				87,802
Mathematics	18.7	1,709,744	24,763				1,734,507
Biological Science	12.6	1,109,275	60,827				1,170,102
Chemistry	4.6	442,479	15,385				457,864
Physics	2.0	198,437	8,833				207,270
Geology	1.1	131,936	5,988				137,924
Nursing	11.0	1,040,327	46,129				1,086,456
Health & Human Performance Office	3.3	162,906	7,977				170,883
Health & Human Performance	10.7	943,575	73,247				1,016,822
Math Office	1.0	68,555	1,027				69,582
Allied Health	0.3	18,895	1,277				20,172
Computer and Information Systems	11.0	1,075,906	31,511				1,107,417
Licensed Massage Therapy	3.9	218,988	15,391				234,379
Emergency Medical Services	4.6	285,020	49,066				334,086
Dental Assisting	3.0	253,463	18,786				272,249
Medical Assisting	1.8	118,804	15,585				134,389
Allied Health Office	1.0	62,845	4,056				66,901
Pharmacy Technician	1.5	107,840	11,041				118,881
Veterinary Technician Program	2.8	202,176	20,989				223,165
CIS Office	1.0	58,400	500				58,900
Nursing Office	1.2	68,740	1,631				70,371
HHP: Health Classes	0.5	27,718					27,718
HHP: Recreation (O.R.L.T.)	2.3	203,667	3,109				206,776
Ponderosa Office	1.0	58,863	4,051				62,914
Forestry Technology	4.4	404,394	48,455				452,849
Automotive	5.0	375,863	21,486				397,349
Health Information Technology	3.1	265,476	17,781				283,257
Manufacturing Processes	4.3	307,374	46,798				354,172
Apprenticeship	0.3	16,454	1,375				17,829
Wildland Fire Management	0.9	61,230	13,142				74,372

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 PROPOSED Budget
Structural Fire Science	1.2	\$ 82,407	\$ 17,212	\$	\$	\$	\$ 99,619
Geographical Information Systems	1.4	157,621	9,333				166,954
Aviation Program	3.3	254,821	11,739				266,560
Military Science			2,000				2,000
Non-Destructive Testing			8,330				8,330
Regional Credit Instruction-Madras	1.0	62,186	4,160				66,346
Regional Credit Instruction-Prineville	0.9	55,962	3,060				59,022
Regional Credit Instruction-Redmond	2.0	118,428	11,537				129,965
Library Skills	0.5	50,826	500				51,326
Total Instruction	235.8	\$ 19,661,773	\$ 1,175,601	\$ -	\$ 849,065	\$ -	\$ 21,686,439
Instructional Support							
Office of VP of Instruction	3.2	\$ 327,237	\$ 25,476	\$	\$ 197,000	\$	\$ 549,713
Library	13.1	929,843	160,761	105,000			1,195,604
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,342	31,509				32,851
Tutoring and Testing	13.9	525,970	6,461				532,431
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	3.0	259,375	69,916				329,291
Instructional Deans	7.2	781,567	18,707				800,274
Total Instructional Support	40.5	\$ 2,825,334	\$ 341,448	\$ 105,000	\$ 202,000	\$ -	\$ 3,473,782

General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 PROPOSED Budget
Student Services							
Admissions	12.7	\$ 935,882	\$ 60,692	\$ -	\$ -	\$ -	\$ 996,574
Counseling Center			74,258				74,258
Student Life	4.3	290,477	49,072		1,250		340,799
Financial Aid	8.3	658,473	41,076				699,549
Career Services and Job Placement	1.5	117,958	12,224				130,182
Student Outreach & Contact	2.2	174,063	125,004				299,067
Multicultural Activities	2.5	190,968	37,946				228,914
Club Sports	3.2	172,973	90,145				263,118
Enrollment Cashiering	1.1	78,026	3,893				81,919
Disability Services	4.2	263,576	10,163				273,739
Office Dean of Student & Enroll Svc	4.6	437,618	30,164				467,782
Advising	9.0	597,845	41,099				638,944
Placement Testing	1.2	69,063	32,980				102,043
Student Retention	1.2	111,912	21,850				133,762
Total Student Services	<u>56.0</u>	<u>\$ 4,098,834</u>	<u>\$ 630,566</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 4,730,650</u>

General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 PROPOSED Budget
College Support Services							
Governing Board	0.5	\$ 46,136	\$ 47,334	\$	\$	\$	\$ 93,470
President's Office	1.6	357,405	23,575				380,980
Fiscal Services	6.9	615,707	16,050				631,757
Campus Public Safety	10.5	671,255	94,079				765,334
Human Resources	5.1	451,124	109,854				560,978
Mail Services	1.3	87,312	183,700				271,012
College Relations	6.7	579,149	138,809				717,958
Chief Financial Officer	4.3	508,141	34,689				542,830
Legal, Audit and Professional Svcs			73,080				73,080
Elections			28,500				28,500
General Institutional Support	0.3	225,339	261,780	50,000	220,000		757,119
Liability and Other Insurance			97,050		75,000		172,050
Institutional Effectiveness	3.6	306,470	36,038				342,508
Vice President for Administration	2.0	308,660	42,298		71,185		422,143
Organizational Development			6,500				6,500
Total College Support Services	42.8	\$ 4,156,698	\$ 1,193,336	\$ 50,000	\$ 366,185	\$ -	\$ 5,766,219
Campus Services							
Custodial Services	18.3	\$ 1,117,401	\$ 88,301	\$	\$	\$	\$ 1,205,702
Utilities			1,141,387		60,000		1,201,387
Fire & Boiler Insurance			115,650				115,650
Maintenance of Grounds	5.4	323,070	114,178				437,248
Maintenance of Buildings	7.5	565,879	241,447				807,326
Plant Additions					517,920		517,920
Plant Administration	3.1	292,410	47,082				339,492
Redmond Campus Infrastructure			118,838				118,838
Campus Shuttle	2.5	127,849	14,195				142,044
Madras Campus Infrastructure			47,000				47,000
Prineville Campus Infrastructure			65,280				65,280
Total Campus Services	36.8	\$ 2,426,609	\$ 1,993,358	\$ -	\$ 577,920	\$ -	\$ 4,997,887

General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 PROPOSED Budget
Information Technology							
Information Technology Services	4.0	\$ 489,280	\$ 920,342	\$ -	\$ 481,131	\$ -	\$ 1,890,753
Management Information Systems	6.0	747,747	30,953				778,700
User Services	12.8	826,329	74,586				900,915
Enterprise Computing Services	4.0	476,855	20,203				497,058
Network/Telecom & Media Services	4.6	414,805	194,517				609,322
Web Development	1.0	105,477	3,000				108,477
Regional IT Services - Prineville			75,280				75,280
Total Information Technology	<u>32.4</u>	<u>\$ 3,060,493</u>	<u>\$ 1,318,881</u>	<u>\$ -</u>	<u>\$ 481,131</u>	<u>\$ -</u>	<u>\$ 4,860,505</u>
Financial Aid							
Financial Aid Transactions		\$ -	\$ 87,897	\$ -	\$ 182,182	\$ -	\$ 270,079
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 87,897</u>	<u>\$ -</u>	<u>\$ 182,182</u>	<u>\$ -</u>	<u>\$ 270,079</u>
Contingency							
Contingency		\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total General Fund Expenses	<u>444.3</u>	<u>\$ 36,229,741</u>	<u>\$ 6,741,087</u>	<u>\$ 155,000</u>	<u>\$ 2,659,733</u>	<u>\$ 800,000</u>	<u>\$ 46,585,561</u>

Fund: General Fund - 11001

General Fund Summary - GEN

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	2,225,691	2,242,289	2,699,302	2,676,026	0	0
51101 Other Taxable Compensation	45,840	53,776	31,900	39,660	0	0
51102 Taxable Mileage Allowance	62,571	113,410	102,349	116,399	0	0
51200 Administrative Salaries P/T	44,805	39,436	38,291	41,313	0	0
51300 Faculty Salaries F/T	7,024,436	7,105,563	7,575,335	8,066,085	0	0
51400 Faculty Salaries P/T	2,103,880	1,932,635	1,927,911	1,912,902	0	0
51410 Adjunct Faculty	1,139,844	1,169,670	1,100,972	1,096,351	0	0
51500 Classified Salaries F/T	3,155,526	3,347,956	3,901,970	3,842,925	0	0
51600 Classified Salaries P/T	384,648	447,332	348,801	368,219	0	0
51700 Irregular Wages	942,466	934,238	917,956	951,168	0	0
51900 Prof. Non-Managerial - F/T	2,759,526	3,069,279	2,934,474	3,158,385	0	0
51910 Prof. Non-Managerial - P/T	311,956	282,659	262,862	308,209	0	0
52000 Payroll Assessments	10,641,671	11,106,254	13,128,058	13,652,099	0	0
61000 Materials and Supplies	1,166,668	1,065,337	1,239,180	1,459,993	0	0
62000 Outside and Contract Services	2,291,896	2,428,643	3,323,588	3,559,119	0	0
63000 Utilities	1,047,430	1,077,842	1,389,761	1,417,105	0	0
64100 Administrative Travel	161,313	178,851	196,758	200,166	0	0
64200 Professional Travel/Develop.	163,971	206,041	271,875	274,729	0	0
64300 Student Field Experience	64,765	56,866	115,542	119,633	0	0
65000 Repair and Replacement	118,969	84,361	158,622	175,885	0	0
66000 Insurance Expense	191,214	201,580	245,500	246,560	0	0
67000 Items for Resale	672	3,325	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
69000 Financial Aid	52,046	61,481	52,897	87,897	0	0
71000 Purchased Capital	120,076	141,439	53,489	50,000	0	0
72000 Construction	3,686	0	0	0	0	0
74000 Library Capital	99,939	100,301	105,000	105,000	0	0
82000 Transfers Out	2,684,637	2,354,625	2,602,618	2,659,733	0	0
	39,010,144	39,805,189	44,725,011	46,585,561	0	0

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Fund: General Fund - 11001

Instructional Summary - AAA

	Actuals	Actuals	Budget	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17
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51100 Administrative Salaries F/T	199,965	159,587	248,437	169,928	0	0
51101 Other Taxable Compensation	1,800	3,360	0	0	0	0
51102 Taxable Mileage Allowance	62,352	108,728	102,349	116,399	0	0
51200 Administrative Salaries P/T	8,167	0	0	0	0	0
51300 Faculty Salaries F/T	6,961,549	6,999,067	7,465,768	7,952,998	0	0
51400 Faculty Salaries P/T	1,987,081	1,841,087	1,821,581	1,806,572	0	0
51410 Adjunct Faculty	1,124,679	1,168,086	1,089,423	1,084,802	0	0
51500 Classified Salaries F/T	528,943	552,734	643,350	731,154	0	0
51600 Classified Salaries P/T	96,411	112,882	109,540	169,338	0	0
51700 Irregular Wages	328,066	278,679	306,369	301,264	0	0
51900 Prof. Non-Managerial - F/T	164,872	187,727	127,652	234,550	0	0
51910 Prof. Non-Managerial - P/T	45,300	58,714	31,601	31,853	0	0
52000 Payroll Assessments	5,480,023	5,609,433	6,494,801	7,062,915	0	0
61000 Materials and Supplies	491,417	412,688	475,461	693,874	0	0
62000 Outside and Contract Services	188,830	250,910	214,157	241,477	0	0
63000 Utilities	0	0	0	1,739	0	0
64100 Administrative Travel	62,050	55,687	72,905	76,313	0	0
64200 Professional Travel/Develop.	47,165	52,677	73,245	76,099	0	0
64300 Student Field Experience	37,966	36,627	54,992	59,083	0	0
65000 Repair and Replacement	0	0	0	17,263	0	0
66000 Insurance Expense	4,832	5,157	8,693	9,753	0	0
67000 Items for Resale	0	525	0	0	0	0
71000 Purchased Capital	25,854	50,781	3,489	0	0	0
82000 Transfers Out	844,240	567,077	832,515	849,065	0	0
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	18,691,561	18,512,213	20,176,328	21,686,439	0	0

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Fund: General Fund - 11001

Instructional Support Summary - CAA

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	450,716	505,651	667,915	713,978	0	0
51101 Other Taxable Compensation	5,420	6,320	2,000	2,000	0	0
51300 Faculty Salaries F/T	62,047	106,376	109,567	113,087	0	0
51400 Faculty Salaries P/T	97,664	74,808	70,100	70,100	0	0
51410 Adjunct Faculty	12,876	706	11,549	11,549	0	0
51500 Classified Salaries F/T	270,996	364,783	389,846	411,501	0	0
51600 Classified Salaries P/T	39,027	27,706	26,659	27,394	0	0
51700 Irregular Wages	300,528	333,809	286,036	286,036	0	0
51900 Prof. Non-Managerial - F/T	254,275	252,103	176,540	182,920	0	0
51910 Prof. Non-Managerial - P/T	18,904	16,367	18,367	18,872	0	0
52000 Payroll Assessments	700,003	830,772	942,446	987,897	0	0
61000 Materials and Supplies	69,484	70,458	56,431	56,431	0	0
62000 Outside and Contract Services	236,661	209,199	241,175	252,175	0	0
64100 Administrative Travel	15,829	12,069	10,073	10,073	0	0
64200 Professional Travel/Develop.	19,941	19,726	22,769	22,769	0	0
64300 Student Field Experience	35	0	0	0	0	0
71000 Purchased Capital	0	3,851	0	0	0	0
74000 Library Capital	99,939	100,301	105,000	105,000	0	0
82000 Transfers Out	77,000	202,000	202,000	202,000	0	0
	2,731,346	3,137,005	3,338,473	3,473,782	0	0

Fund: General Fund - 11001

Student Services Summary - EAA

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	445,018	456,230	468,538	464,660	0	0
51101 Other Taxable Compensation	2,290	3,870	1,000	1,000	0	0
51102 Taxable Mileage Allowance	174	4,555	0	0	0	0
51200 Administrative Salaries P/T	36,007	38,820	38,291	41,313	0	0
51300 Faculty Salaries F/T	840	120	0	0	0	0
51400 Faculty Salaries P/T	18,849	16,740	36,230	36,230	0	0
51410 Adjunct Faculty	2,289	878	0	0	0	0
51500 Classified Salaries F/T	658,587	656,310	738,205	685,038	0	0
51600 Classified Salaries P/T	54,156	67,712	44,796	33,628	0	0
51700 Irregular Wages	123,407	98,758	111,524	149,841	0	0
51900 Prof. Non-Managerial - F/T	669,526	794,588	839,660	814,079	0	0
51910 Prof. Non-Managerial - P/T	247,752	207,579	212,894	223,454	0	0
52000 Payroll Assessments	1,315,113	1,382,513	1,717,341	1,649,591	0	0
61000 Materials and Supplies	98,115	88,330	108,620	111,020	0	0
62000 Outside and Contract Services	303,320	321,568	324,219	325,704	0	0
63000 Utilities	583	0	0	0	0	0
64100 Administrative Travel	37,315	36,811	64,261	64,261	0	0
64200 Professional Travel/Develop.	33,172	38,661	54,729	54,729	0	0
64300 Student Field Experience	26,236	19,390	60,550	60,550	0	0
66000 Insurance Expense	12,119	13,614	14,302	14,302	0	0
67000 Items for Resale	146	0	0	0	0	0
69000 Financial Aid	25	0	0	0	0	0
71000 Purchased Capital	1,113	1,358	0	0	0	0
82000 Transfers Out	9,585	9,585	9,585	1,250	0	0
	4,095,738	4,257,990	4,844,745	4,730,650	0	0

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Fund: General Fund - 11001

College Support Services Summary - GAA

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	952,693	931,009	971,163	923,685	0	0
51101 Other Taxable Compensation	25,560	25,946	23,140	36,660	0	0
51102 Taxable Mileage Allowance	0	0	0	0	0	0
51200 Administrative Salaries P/T	632	616	0	0	0	0
51400 Faculty Salaries P/T	285	0	0	0	0	0
51500 Classified Salaries F/T	414,500	451,452	635,704	602,852	0	0
51600 Classified Salaries P/T	122,332	155,981	83,226	84,152	0	0
51700 Irregular Wages	72,967	88,638	69,717	69,717	0	0
51900 Prof. Non-Managerial - F/T	598,901	632,402	642,997	673,241	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	34,030	0	0
52000 Payroll Assessments	1,437,293	1,454,923	1,738,395	1,732,361	0	0
61000 Materials and Supplies	159,618	145,227	262,271	262,271	0	0
62000 Outside and Contract Services	571,252	555,643	609,185	752,145	0	0
63000 Utilities	130	0	0	0	0	0
64100 Administrative Travel	31,736	55,136	38,144	38,144	0	0
64200 Professional Travel/Develop.	26,058	27,459	35,026	35,026	0	0
64300 Student Field Experience	297	762	0	0	0	0
65000 Repair and Replacement	10,169	86	8,300	8,300	0	0
66000 Insurance Expense	53,256	54,617	97,450	97,450	0	0
67000 Items for Resale	62	2,800	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
71000 Purchased Capital	27,421	36,580	50,000	50,000	0	0
72000 Construction	3,686	0	0	0	0	0
82000 Transfers Out	261,590	183,730	166,285	366,185	0	0
	4,770,438	4,803,004	5,431,003	5,766,219	0	0

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Central Oregon Community College
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Fund: General Fund - 11001

Plant Operations & Maint. Summary - JAA

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	80,861	83,691	85,992	88,358	0	0
51101 Other Taxable Compensation	3,330	5,760	5,760	0	0	0
51101 Other Taxable Compensation	3,330	5,760	5,760	0	0	0
51102 Taxable Mileage Allowance	0	126	0	0	0	0
51500 Classified Salaries F/T	893,549	915,153	1,099,250	969,663	0	0
51600 Classified Salaries P/T	50,929	79,746	55,017	53,707	0	0
51700 Irregular Wages	32,623	40,934	30,496	30,496	0	0
51900 Prof. Non-Managerial - F/T	156,428	163,693	168,193	175,293	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	0	0	0
52000 Payroll Assessments	909,185	951,600	1,195,538	1,109,092	0	0
61000 Materials and Supplies	294,102	293,152	279,064	279,064	0	0
62000 Outside and Contract Services	306,578	277,153	269,317	281,317	0	0
63000 Utilities	936,961	974,973	1,219,683	1,242,063	0	0
64100 Administrative Travel	1,375	2,152	2,227	2,227	0	0
64200 Professional Travel/Develop.	6,751	13,217	11,606	11,606	0	0
64300 Student Field Experience	0	36	0	0	0	0
65000 Repair and Replacement	24,813	25,810	53,605	53,605	0	0
66000 Insurance Expense	119,742	126,862	123,476	123,476	0	0
67000 Items for Resale	465	0	0	0	0	0
71000 Purchased Capital	1,543	1,799	0	0	0	0
82000 Transfers Out	744,955	630,920	630,920	577,920	0	0
	4,567,518	4,592,538	5,235,904	4,997,887	0	0

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Fund: General Fund - 11001

Information Technology Svcs Summary - LAA

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
51100 Administrative Salaries F/T	96,437	106,121	257,257	315,417	0	0
51101 Other Taxable Compensation	7,440	8,520	0	0	0	0
51102 Taxable Mileage Allowance	45	0	0	0	0	0
51500 Classified Salaries F/T	388,950	407,523	395,615	442,717	0	0
51600 Classified Salaries P/T	21,794	3,306	29,563	0	0	0
51700 Irregular Wages	84,876	93,419	113,814	113,814	0	0
51900 Prof. Non-Managerial - F/T	915,523	1,038,767	979,432	1,078,302	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	0	0	0
52000 Payroll Assessments	800,053	877,012	1,039,537	1,110,243	0	0
61000 Materials and Supplies	53,934	55,482	57,333	57,333	0	0
62000 Outside and Contract Services	685,254	814,169	865,535	906,301	0	0
63000 Utilities	109,757	102,870	170,078	173,303	0	0
64100 Administrative Travel	13,008	16,997	9,148	9,148	0	0
64200 Professional Travel/Develop.	30,884	54,301	74,500	74,500	0	0
64300 Student Field Experience	231	51	0	0	0	0
65000 Repair and Replacement	83,987	58,465	96,717	96,717	0	0
66000 Insurance Expense	1,265	1,331	1,579	1,579	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	64,145	47,071	0	0	0	0
82000 Transfers Out	523,657	534,131	534,131	481,131	0	0
	3,881,241	4,219,537	4,624,239	4,860,505	0	0

Misc. General Fund Activity Summary - ZZZ

	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
62000 Outside and Contract Services	0	0	800,000	800,000	0	0
69000 Financial Aid	52,021	61,481	52,897	87,897	0	0
82000 Transfers Out	223,610	227,182	227,182	182,182	0	0
	275,631	288,663	1,080,079	1,070,079	0	0

Summary of General Fund Interfund Transfers		
Interfund Transfers-in		
Programs/Funds	2016/17 Budget	Purpose of Transfer
Summer Term Program/Auxiliary Fund	\$1,100,000	<i>Instructional support.</i>
PERS Reserve/Reserve Fund	300,000	<i>Support for staff costs</i>
Outreach Centers/Auxiliary Fund	50,000	<i>Support for Prineville & Madras Campuses.</i>
College Now/Auxiliary Fund	25,000	<i>Support for student services</i>
College Activities/Auxiliary Fund	50,000	<i>Support for student services</i>
Aviation/Auxiliary Fund	105,000	<i>Instructional support.</i>
Partnership Collaborations/Auxiliary Fund	150,000	<i>Support for facilities.</i>
Facility Fees/Auxiliary Fund	2,500	<i>Support for facilities.</i>
Bookstore/Enterprise Fund	86,750	<i>Support for facilities.</i>
Centralized Services/Internal Service Fund	8,050	<i>Support for facilities.</i>
Contracted Credit Classes/Auxiliary Fund	20,000	<i>Instructional support.</i>
Redmond Operations/Capital Projects Fund	82,000	<i>Support for facilities.</i>
Chandler Operations/Auxiliary Fund	300,000	<i>Support for facilities.</i>
Prineville Operations/Auxiliary Fund	20,000	<i>Support for facilities.</i>
Total General Fund Transfers-in	\$2,299,300	

Interfund Transfers-out		
Department/Function	2016/17 Budget	Purpose of Transfer
Instruction	\$844,065	<i>Support for community learning, adult basic education programs, and SBDC.</i>
Instructional Support	202,000	<i>Faculty professional development, sabbatical, accreditation and ABE staff development.</i>
Student Services	1,250	<i>Student Honors.</i>
College Support Services	166,185	<i>Classified and administrative development and unemployment benefits.</i>
Campus Services	577,920	<i>Debt Service payments, new construction & campus renovation, and repairs & maintenance.</i>
Information Technology Services/Capital Equipment	681,131	<i>Computer Lifecycle, IT Server, and Infrastructure, capital equipment.</i>
Financial Aid	187,182	<i>Financial aid match and honors scholarships.</i>
Total General Fund Transfers-out	\$2,659,733	

**Central Oregon Community College
2016-17 Budget Calendar**

Exhibit: 7
Budget Committee Mtg.
March 9, 2016

- DEC. 1st Divisional prioritized 2016-17 General Fund budget requests due to the President.
- Dec. 1-11th FIAT Mtg. - review team purpose, roles and responsibilities.
- DEC 9th **Board Meeting.**
- Dec. 31st General Fund - Current service level budget roll-up.
- JAN 1-30th Weekly FIAT Mtgs. - review and prioritize GF 2016-17 budget requests.
- JAN 8th Non-General funds budgets available (Argos).
- JAN 13th **Board Meeting.** Financial Forecast presented to Board and Budget Committee. Discussion of 2016-17 key budget assumptions & issues.
- JAN 15th Prioritized 2016-17 capital purchase budget requests due to PAT member.
- JAN 29th FIAT prioritized list of 2016-17 General Fund budget requests due to President. General Fund Dept./management corrections & limited budget changes due.
- FEB 5th Fax to the Bulletin: First Notice of Budget Committee Meeting. Divisional prioritized 2016-17 capital purchase budget requests due to President.
- FEB 8th President releases prioritized list of 2016-17 General Fund budget requests.
- FEB 10th **Board Meeting.**
- FEB 12th Publish first Notice of Budget Committee Meeting.
- FEB 26th Fax to the Bulletin: Second Notice of Budget Committee Meeting.
- FEB 29th Non-General Fund budget changes due using web budget development.
- MAR 1st Publish second Notice of Budget Committee Meeting.
- MAR 9th **Budget Committee Meeting.** Updated Financial Forecast presentation with initial budget message and discussion. Budget Committee work sessions as scheduled.
- MAR 11th FIAT prioritized list of 2016-17 capital budget requests due to President.
- APR 13th **Budget Committee Meeting.** Continue budget review and discussion.
- APR 15th President releases prioritized list of approved 2016-17 capital budget requests.
- MAY 11th **Budget Committee Meeting.** Continue budget review and discussion. Consider approval of 2016-17 budget.
- MAY 24th Fax to the Bulletin: Notice of Budget Hearing (Including summaries).
- MAY 27th Publish Notice of Budget Hearing (including summaries)
- JUN 8th **Budget Hearing.** Adopt budget, levy taxes, and make appropriations.
- JUL 15th Levy and appropriation resolutions due to county assessor.

December 2015						
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27	28	29	30	31		

January 2016						
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24	25	26	27	28	29	30
31						

February 2016						
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14	15	16	17	18	19	20
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28	29					

March 2016						
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April 2016						
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May 2016						
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29	30	31				

June 2016						
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26	27	28	29	30		