

BUDGET DOCUMENT

FISCAL YEAR 2017 – 2018



CENTRAL OREGON
community college

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College History and Overview

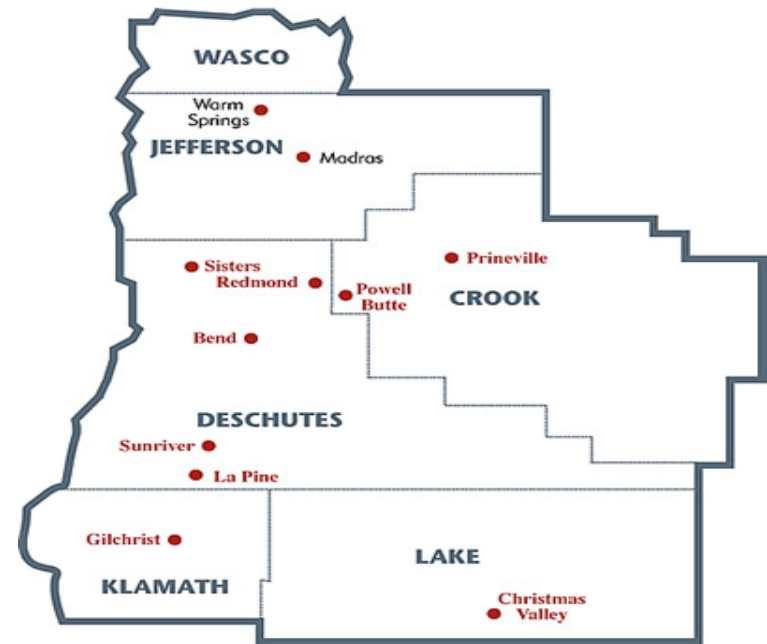
HISTORY

- 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 opened in 1964.
- 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 served for 10 years, from 2004 to 2014. In 2015, Dr. Shirley Metcalf was named as the College's fifth 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 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.



College History and Overview

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 26 buildings with a total of 671,000 square feet under roof, including the newest building, the 330 bed Residence Hall, which opened in the fall of 2015.
- On the 25-acre Redmond Campus, there are four buildings, housing College administration, classrooms, a computer lab and the Redmond Technology Education Center. In 2017, a 504 KW solar array system was installed on the campus, offsetting 80% of the campus's electrical consumption.
- In 2011, COCC opened new campuses in Madras and Prineville. The Madras Campus was funded by the 2009 bond measure and placed on land donated to COCC by the local Bean Foundation.

- The COCC Crook County Open Campus was funded through a COCC bond measure, a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and land donated by the County.

All campuses offer credit and non-credit courses and the necessary student services to help assure student success.

OUR STUDENTS

Approximately 16,500 students enrolled in classes at COCC last year. Approximately 9,000 were credit students and 9,500 non-credit students (some are both credit and non credit). While nearly 60 percent of the credit students are under the age of 24, another quarter are 35 and older. Of the students working towards a degree or certificate, 32 percent are enroll in career and technical education programs and take career-oriented courses of study. The remainder, 68 percent, enroll in courses that form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

College History and Overview

OUR FACULTY

- COCC has 130 full-time faculty members, 50 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 173 part-time instructors per term. The College's faculty is a committed, professional group of educators, which provides stimulating and meaningful learning experiences for the College's students. Faculty members serve as advisors to individual students, assisting them in planning academic programs and schedules. All COCC faculty are required to have at least a master's degree or equivalent training. Within the institution, there is strong motivation for continuing professional improvement by all faculty and administrators. About 25 percent of the faculty have doctorates in their disciplines, which is a very high percentage for a community college.

COCC FOUNDATION

- Education changes lives. For over 60 years, Central Oregon Community College Foundation scholarships have enabled students to learn new skills, earn technical certificates, complete two-year associate's degrees and be prepared to pursue the remainder of their undergraduate studies at a college or university.

Students can apply for an annual scholarship for the next academic year from December 15 – July 15.

The COCC Foundation is the oldest community college foundation in Oregon. Its assets have grown significantly over the years, from the first gift of \$500 in 1955 to over \$22 million today. In addition to scholarship support, these assets, which consist primarily of endowment funds, support faculty positions, college programs, student programs, and the Nancy R. Chandler Visiting Scholar Program. For 2016-2017, the Foundation awarded more than 340 scholarships totaling more than \$1.2 million.

CONTINUING EDUCATION

COCC's Continuing Education Department offers innovative, high quality, community-driven, affordable noncredit classes and events to adults throughout the District. Classes provide opportunities to stay current with job skills, engage in a new hobby or expand outdoor activities. Continuing Education classes are easy to access. There are no applications, no transcripts and no special qualifications. Students sign up and pay the class fee to enroll.

College History and Overview

- *Professional and Career Development:* A variety of high-quality professional education courses are available for those who want to stay competitive in their careers, study for industry certifications, meet continuing education requirements, or pursue entry-level career training. Professional development opportunities include accounting, computers and software applications, graphic and website design, project management, health care and wellness, landscaping, leadership, and management. COCC can customize training so employees gain the specific knowledge they need to perform their job duties and contribute to amore productive and profitable business.
- *Community Learning:* The Community Learning program provides hundreds of classes each term that encourage students to explore personal interests and learn new skills. Take classes in, business, health, recreation or personal growth. Class schedules are mailed to households throughout the district and are available online at www.cocc.edu/community-learning.
- *Small Business Development Center:* The Small Business Development Center (SBDC) at COCC delivers services to anyone who owns or operates a business or is planning to start a business. They work with businesses in every industry and at every stage of growth from start-ups to well-established companies, from one employee to 500. Five experienced staff advisors are available to meet with businesses by appointment throughout the College District. From Madras to La Pine and Sisters to Prineville, advising is free and available for anyone requesting assistance. In addition, the SBDC offers:
 - Business Start-up and Launch workshops
 - Practical workshops on business planning
 - Small Business Management Program
 - Capital access assistance
 - Strategic market research
 - Small Business Management program
 - Grow Oregon advising services
 - International trade assistance
 - Government contracting assistance
 - Discounted programs for veterans

College History and Overview

The goal of the SBDC at COCC is to have a positive impact on the growth and sustainability of Central Oregon businesses.

Online Noncredit Courses: COCC offers a wide variety of online courses designed to minimize commute time and accommodate your schedule. Students gain skills to enhance their career or choose topics for just for fun and personal enrichment.

ADULT BASIC SKILLS (ABS)

- The Adult Basic Skills program provides instruction in basic reading, writing, math, and study skills as well as basic computer skills to prepare students for the General Education Development (GED) test, for college credit classes, and for work. The two options within the ABS program are the English Language Learning (ELL) program and the Adult Basic Skills/Adult Secondary Education (ABS/ASE) program for college and GED preparation through Basic Reading and Writing and Basic Math classes.

The English Language Learning program is designed for adults who need to learn the English language. The ELL classes focus on listening, speaking, reading and writing skill development. The ABS/ASE program offers courses that focus on skill development in reading, writing, and math for a variety of purposes including college and GED preparation.

BARBER LIBRARY

- COCC's three-story, 72,000-square-foot Barber Library opened in March 1998 and serves the students, faculty and staff of COCC and OSU-Cascades. The Barber Library collection features more than 200 online resources, over 80,000 books (both print and electronic), thousands of e-journals, a browsing print journal collection, DVDs and more than 10,000 streaming videos. The Library is a selective depository for U.S. federal documents and databases. Current credit-enrolled COCC students, faculty and staff can access most of the Library's electronic resources from off campus. COCC is a member in the Orbis Cascade Alliance, a consortium of academic libraries in the Northwest that provides services such as the Summit Catalog, Summit Borrowing, and database licensing

College History and Overview

opportunities. Current credit-enrolled students, faculty and staff of COCC and OSU-Cascades may search for and place requests on 30 million Summit items. Wireless networks are available throughout the Library for students, faculty and staff, as well as community patrons and campus visitors. Each year the Barber Library hosts art exhibitions in the Rotunda Gallery, as well as a few literary events. Also, the library department offers three foundational, credit-bearing courses to help students develop their information research skills.

accreditation report is on reserve and available for review in the Barber Library during regular library hours.

ACCREDITATION

- Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities. Accreditation was most recently reaffirmed in 2012. Accreditation of an institution of higher education by the Northwest Commission on Colleges and Universities indicates that it meets or exceeds criteria for the assessment of institutional quality evaluated through a peer review process. An accredited college or university is one which has available the necessary resources to achieve its stated purposes through appropriate educational programs. Institutional integrity is also addressed through accreditation. A copy of COCC's official

Mission, Vision, and Core Themes

MISSION STATEMENT

Central Oregon Community College promotes student success and community enrichment by providing quality, accessible, lifelong educational opportunities.

VISION STATEMENT

To achieve student success and community enrichment, COCC fosters student completion of academic goals, prepares students for employment, assists regional employers and promotes equitable achievement for the diverse students and communities we serve.

CORE THEMES

The Board has adopted five core themes that manifest the essential elements of COCC's mission. The core themes are:

- *Institutional Sustainability:* Students will have the opportunity to be successful because the College has planned and invested appropriately to ensure high quality programs, services and facilities that support student learning and educational achievement.
- *Transfer and Articulation:* Students will have the academic achievement and skills necessary to transfer and articulate successfully to institutions of higher learning beyond the community college level.
- *Workforce Development:* Students will be prepared for employment through the acquisition of knowledge and discipline-specific employment skills necessary to meet current industry needs.
- *Basic Skills:* Students will have academic achievements and basic learning skills necessary to participate effectively as engaged community and family members, and employees, and to succeed at the college level.
- *Lifelong Learning:* Lifelong learning provides accessible, noncredit learning opportunities to our community in the areas of enrichment, professional development, technology and wellness.

Budget Committee

The Budget Committee is the College 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>
Joe Krenowicz	1	Madras	6/30/2017
Laura Cooper	2	Prineville	6/30/2017
Anthony Dorsch	3	Redmond	6/30/2021
David Ford	4	Bend	6/30/2017
John Mundy	5	Bend	6/30/2019
Bruce Abernethy	6	Bend	6/30/2019
Vikki Ricks	7	La Pine	6/30/2019

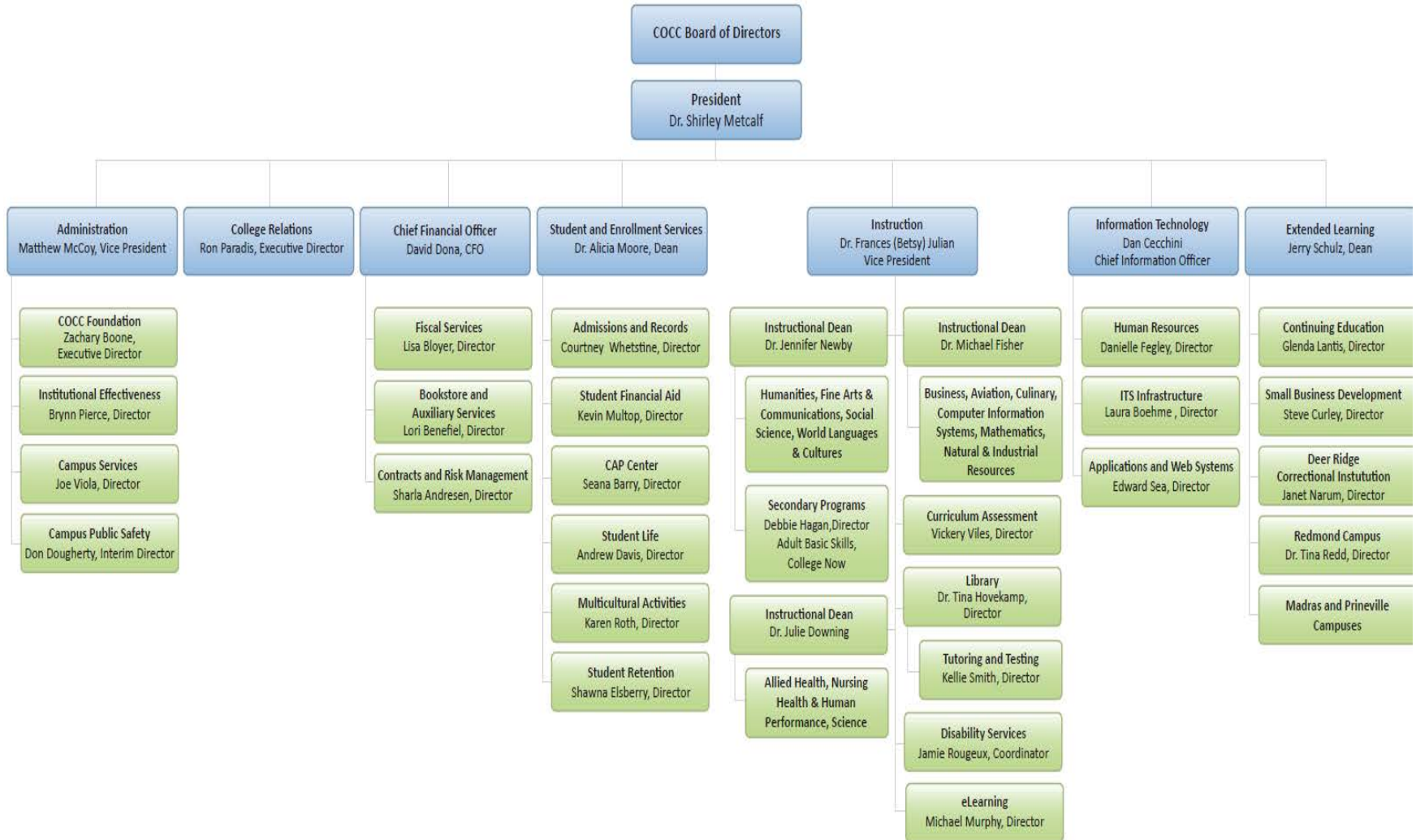
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2017
Mark Copeland	2	Prineville	6/30/2019
Richard Hurd	3	Redmond	6/30/2018
Gayle McConnell	4	Bend	6/30/2019
Lester Friedman	5	Bend	6/30/2018
Patricia Kearney	6	Sisters	6/30/2017
Vacant	7		6/30/2019

Chief Executive and Budget Officer: Dr. Shirley Metcalf, President

Organization Chart

Administrator Organizational Chart Central Oregon Community College



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.

- *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 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.

Fund Types

- *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 a type of expendable trust. 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.

- *Enterprise Fund*

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

- *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. This intergovernmental funding is allocated to the 17 community colleges using the State's distribution formula.
- *Tuition*
Credit tuition is generated by assessing students a rate per-credit hour and non-credit tuition is generated by charging fees 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 thousand of assessed property value within the district. The property taxes levied for debt service is based on the amount required to pay the interest and principal on voter approved general obligation bonds.
- *Bookstore Sales*
Bookstore sales are generated through the sale of textbooks and supplies 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.
- *Interfund Transfers*
Transfers represent internal resources moved from one fund to another. A summary of budgeted interfund transfers and descriptions is provided in the appendix.

Organizational Units

The college is structured into the following organizational units:

- *Instruction*
The Instructional unit's primary responsibility is to plan, schedule and implement credit courses, 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's 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 for each fiscal year.

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

2017/18 Budget Calendar



President's Budget Message

Introduction

The financial planning and forecasts for the upcoming year's budget were prepared within the context of the current economic conditions and political landscape. The annual budget development period provides an opportunity to reflect on the past while looking to the future. The College looks to its strategic plan, accreditation standards, and Board priorities to guide the budget development process, while always striving to keep the cost of a college education affordable for its students.

Current Year Budget

The 2016-17 budget year will end with a positive general fund operating balance, spending within the legally established limits, and an ending fund balance well above the Board's mandated 10% general fund reserve requirement. The current year's budget performance of the three main funding sources (tuition/fees, property tax revenue, and state aid) and operating expenditures are discussed below.

Tuition and Fees: This year's 3.6% projected enrollment decline represents the fifth consecutive year of enrollment decline for credit students. The enrollment drop of 3.6%, however, is better than the budgeted decline of 7%, yet still a substantial decrease in credit students. This better than anticipated enrollment produced total tuition and fee revenue of \$17.3 million, \$748 thousand over budget.

Property Tax Revenue: Property tax revenue represents the second largest source of operating funding. Property tax revenue has been steadily increasing the past five years as real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$14.8 million is \$199 thousand below budget as the imposed tax growth rate of 5.1% was 1.4% below the budgeted growth rate of 6.5%. The prior year property tax revenue of \$520 thousand is \$56 thousand lower than budget due to lower than anticipated past years' collections.

State Aid: The 2015-17 biennium funding of \$550 million for the Community College Support Fund (CCSF) represents the highest ever level of funding. COCC's State Aid totaled \$9.5 million for the current

President's Budget Message

year, \$24 thousand over the budgeted amount. This increase reflects the impact on the total public resources component within the State's funding formula from COCC's lower than anticipated imposed property taxes, which increases the calculated amount to COCC.

Operating Expenditures: Within the current year's operating expenditures, the College experienced significant savings in payroll assessment costs. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers compensation insurance, life insurance, etc.) with health insurance being the largest. The current year's budget assumption for health insurance was a growth rate of eight percent, which reflected cost trends from prior years. MODA, the health insurance provider for the State of Oregon and for COCC, redesigned its group health insurance plans, reducing both the premium costs and benefit level for employees. The new health insurance plans (health, vision, and dental) decreased in premium costs by nine percent. Regrettably, these savings were achieved largely by plan changes that increased deductibles and co-pays to employees. The payroll assessment savings combined with other savings will provide budgetary

savings that can be carried forward as resources for future years.

Notable 2016-17 Accomplishments

- Received and began implementing the \$2.25 million Title III grant focused on student success
- Wickiup Residence Hall reached full fall occupancy through focused marketing/promotional efforts
- COCC Foundation offered more than \$1.4 million in scholarship to students
- Completed and began operating the solar array project in Redmond
- Madras and Prineville campuses celebrated their fifth year anniversaries
- Assimilated the Culinary Program into the general fund from the auxiliary fund
- Took possession of Cascades Hall and integrated the building into the College's budget and master facilities planning

2017-18 Budget

The College began its 2017-18 budget development process with identifying key revenue and expenditure

President's Budget Message

assumptions. These key assumptions were used to assemble the College's multi-year revenue and expenditure forecasting model. This approach ensures the impact of budget decisions are made within the context of a long-term view that ensures the College is well positioned for both current year operations and long-term financial sustainability.

The projected operating position using these revenue and expenditure assumptions resulted in an initial deficit of \$700 thousand. This forecasted deficit is before including any of the 59 requested general fund budget requests totaling \$1.6 million that were submitted to the President. The budget development process includes these requests being sent to the nine-member Financial Internal Advisory Team (FIAT) to be evaluated, scored, and ranked according to their scoring rubric. FIAT provides the President a report that summarizes their vetting process that measures the impact, cost and benefit period for each budget request. The FIAT scoring process also links all budget requests to the College's strategic plan by identifying the specific core themes affected. The President selected 16 items totaling \$253 thousand from the FIAT report to include in the proposed budget. These items addressed current service level requests (CSL) and enhanced instructional support.

We continue to see the mixed effects of a strong economy. Community college enrollments tend to be countercyclical with the economy, as unemployment serves as a primary driver for enrollment at community colleges. COCC's enrollment is currently impacted both by the State's strong economy and low levels of unemployment, and recession period students transferring or finishing out. The College is anticipating this negative enrollment trend to continue through the next fiscal year where it is forecasting the enrollment to decline 2%, followed by a zero percent change the next year. The proposed budget has a recommended \$2 per credit increase (represents a 2% increase equal to CPI) for in-district students, 3% for non-resident veterans, and 4% increase to the other residency categories (out-of-district, border state, out-of-state, and international). With the recommended tuition rate increases, preliminary information shows COCC remaining the third least expensive Oregon community college and significantly less costly than the Oregon universities.

The Governor's Recommended Budget (GRB) for the State's 2017-19 biennium budget provides \$550 million for the community college support fund (CCSF), the same level of funding as the 2015-17 biennium (flat funding). The Co-Chairs of Ways and Means released

President's Budget Message

their budget framework that included a modest increase of \$6 - \$10 million to the CCFS from the GRB. The College's proposed budget assumptions for State Aid funding is the GRB (\$550 million for the CCSF). Another important change from the GRB is the reduction in Oregon Promise funding from \$40 million to \$20 million. The Oregon Promise's impact on our future enrollment with its many moving parts is difficult to measure.

The primary cost driver for Oregon community colleges is labor, which makes up approximately 80% of the operating expenses. Changes to the components of labor (number of employees, rates of pay, health insurance, and retirement) has a large financial impact to the College's operating budget. The Public Employee Retirement System (PERS), the retirement component of labor, will experience significant rate increases beginning in fiscal year 2017-18. These increased PERS rates reflect the cost associated with the Oregon Supreme Court's ruling, which overturned certain cost cutting PERS reforms. COCC's new 14.02% PERS rate to the State increased 28.3% over the prior rate (10.92%). This new rate when combined with the two other PERS cost drivers (PERS Bonds debt service and 6% IAP pick-up) brings the total PERS cost rate to 24.8% of payroll.

The College accounts for a number of ancillary activities outside the general fund. When resources in the ancillary funds grow beyond the defined purpose, the surplus is identified and transferred in support of the general fund. Due to budgetary savings from the prior year, reflecting higher revenue and lower health insurance costs, transfers of \$1.2 million scheduled to support the general fund's budget in the 2016-17 budget year, will be used to support the 2017-19 biennium budgets.

The College uses 10 main fund types with the general fund being the largest. The other nine fund types have specific purposes as defined by Oregon budget law and governmental accounting standards. All 10 funds will be defined and discussed in detail as part of the March and April Budget Committee meetings.

Long-Term Outlook

The College's financial future will continue to be challenging given the anticipated continued student enrollment declines, increases in PERS rates, flat or reduced State funding, and the uncertainties with health insurance costs with the expected changes or elimination to the Affordable Care Act. However, the College has a long history of strong financial

President's Budget Message

management, conservative budgeting practices and adequate levels of reserves, so we should be well positioned to weather through this period of looming cost pressures and change.

In addition, after five years of declining summer-term enrollment, the student population for summer-term students is now reflecting the lower norm for community colleges. Historically, the majority of community college students forgo summer term in pursuit of employment or summer activities. This long-term enrollment decline is prompting the College to begin exploring ways to modify its summer-term operations to accommodate a smaller student population while finding opportunities to reduce summer-term operating costs for its facilities and campuses. Various options will be reviewed including reducing the number of buildings that remain open during the summer or reduced hours of operations.

Finally, I want to thank the Board for its continued leadership and support to the College. I want also extend my thanks and gratitude to the Budget Committee members and to the College staff for the considerable time and effort required to develop this comprehensive budget.

Sincerely,

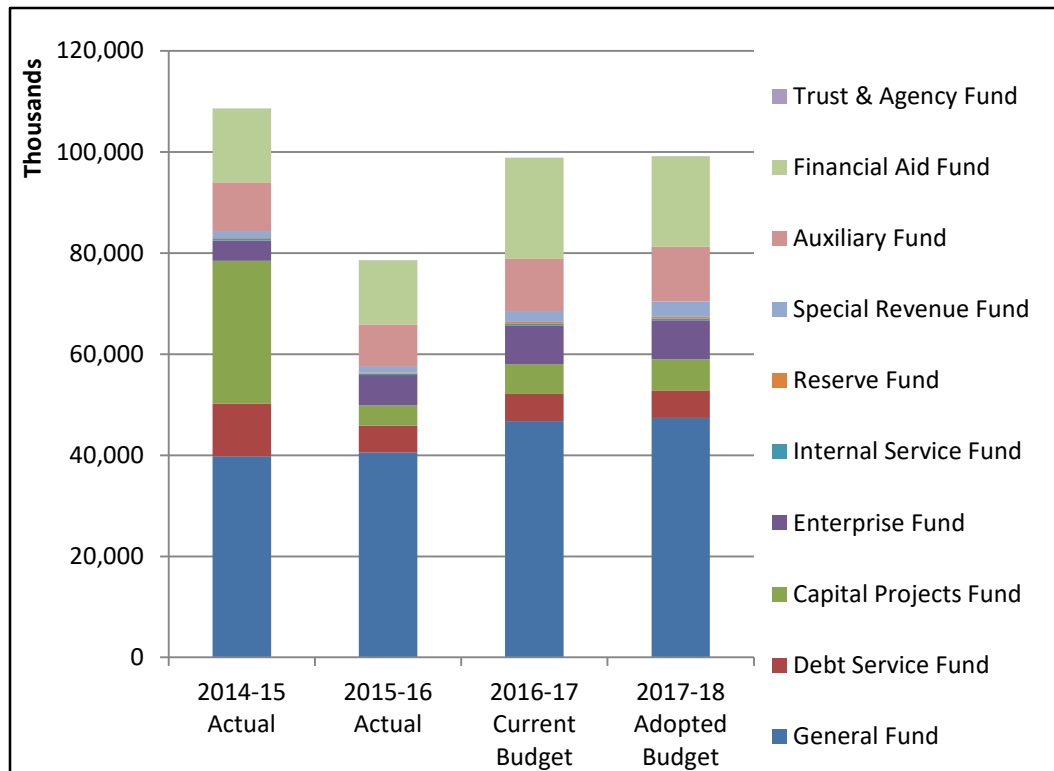


Dr. Shirley I. Metcalf
President

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

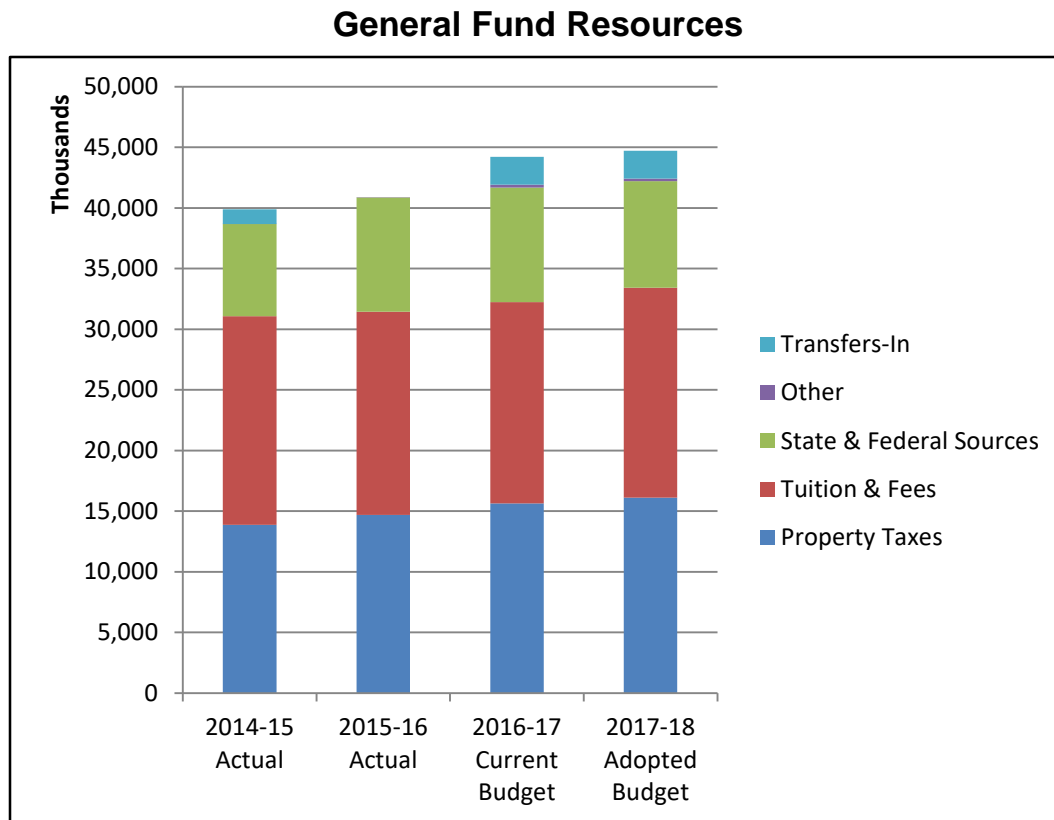
Requirements Summary - All Funds

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
General Fund	\$ 39,805,189	\$ 40,570,844	\$ 46,749,777	\$ 45,500,177	\$ 47,366,060	\$ 47,366,060
Debt Service Fund	10,453,716	5,278,890	5,418,755	5,498,184	5,498,184	5,498,184
Capital Projects Fund	28,187,911	4,012,039	5,861,000	6,124,920	6,124,920	6,124,920
Enterprise Fund	4,040,909	6,025,437	7,635,132	7,681,840	7,681,840	7,681,840
Internal Service Fund	286,283	331,558	360,208	350,196	350,196	350,196
Reserve Fund	181,079	184,101	371,500	360,000	360,000	360,000
Special Revenue Fund	1,424,598	1,241,559	2,160,816	3,062,375	3,062,375	3,062,375
Auxiliary Fund	9,598,395	8,259,484	10,293,270	10,817,917	10,817,917	10,817,917
Financial Aid Fund	14,553,955	12,605,387	19,976,606	17,880,190	17,880,190	17,880,190
Trust & Agency Fund	3,000	750	3,000	7,000	7,000	7,000
Total Requirements	<u>\$ 108,535,035</u>	<u>\$ 78,510,049</u>	<u>\$ 98,830,064</u>	<u>\$ 97,282,799</u>	<u>\$ 99,148,682</u>	<u>\$ 99,148,682</u>

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.

The General Fund Resources Graph by Type



General Fund

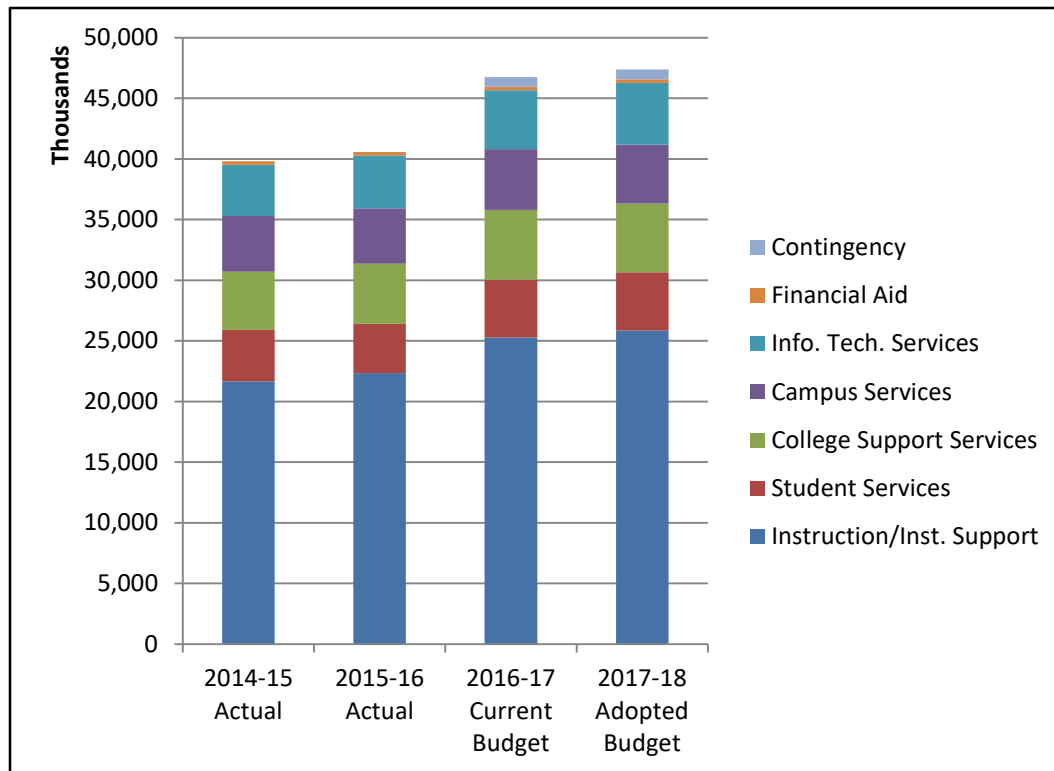
General Fund - Resources

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 13,381,371	\$ 14,221,397	\$ 15,052,000	\$ 15,573,000	\$ 15,573,000	\$ 15,573,000
Prior Year	486,980	458,355	577,000	536,000	536,000	536,000
Tuition and Fees	17,215,599	16,767,287	16,603,000	17,469,000	17,316,000	17,316,000
State and Federal Sources						
State Aid for Operations	7,576,945	9,410,805	9,439,000	8,792,000	8,792,000	8,792,000
Other State Grants	5,000					
Other Sources						
Interest Income	1,603	4,785	5,000	5,000	5,000	5,000
Miscellaneous Income	2,136	1,758	110,000	110,000	110,000	110,000
Program Income			137,000	90,640	87,000	87,000
Transfers from Other Funds						
Interfund Transfers- In	1,213,775		2,299,300	2,280,000	2,280,000	2,280,000
Total	\$ 39,883,409	\$ 40,864,387	\$ 44,222,300	\$ 44,855,640	\$ 44,699,000	\$ 44,699,000
Beginning Fund Balance	\$ 5,510,803	\$ 5,589,019	\$ 5,728,000	\$ 5,896,000	\$ 5,896,000	\$ 5,896,000
Total Resources	\$ 45,394,212	\$ 46,453,406	\$ 49,950,300	\$ 50,751,640	\$ 50,595,000	\$ 50,595,000

General Fund

The General Fund Expenditures Graph by Function

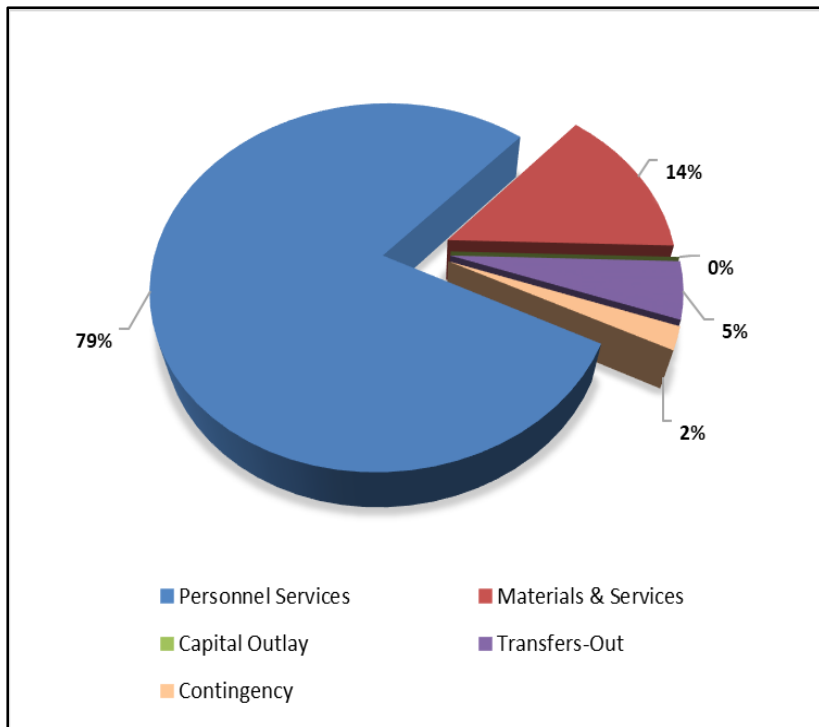
General Fund Expenditures



General Fund

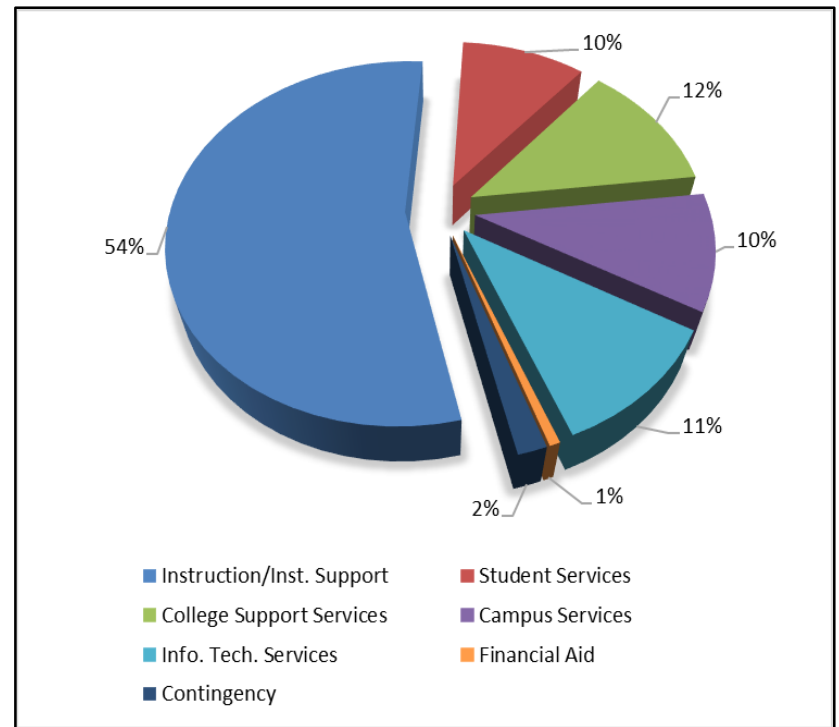
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Instruction						
Humanities Office	\$ 64,690	\$ 71,713	\$ 69,748	\$ 71,303	\$ 71,303	\$ 71,303
Writing/Literature	1,769,296	1,614,221	1,767,416	1,807,835	1,807,835	1,807,835
Foreign Languages	409,785	444,100	463,279	475,282	475,282	475,282
Speech	386,345	499,355	521,162	535,136	535,136	535,136
Social Science Office	59,629	64,760	66,981	68,982	68,982	68,982
Music	372,100	377,944	373,013	382,288	382,288	382,288
Art	549,444	580,961	566,442	581,664	581,664	581,664
Theatre Arts	51,075	54,100	54,158	55,464	55,464	55,464
Fine Arts and Communication Office	67,024	60,426	72,355	73,191	73,191	73,191
Business Administration	561,890	748,998	717,362	742,502	742,502	742,502
Cntr for Entrep Excellence & Devel.	86,517					
Culinary Program			1,110,877	1,118,847	1,118,847	1,118,847
Business Administration Office	57,017	60,759	64,636	65,184	65,184	65,184
Hospitality, Tourism & Recreation	11,645					
Journalism	5,334	7,992	7,280	7,299	7,299	7,299
World Languages and Cultures Office	28,485	36,082	44,927	45,787	45,787	45,787
Philosophy	8,074	28,188	18,499	18,894	18,894	18,894
Addiction Studies	113,360	123,690	127,236	130,717	130,717	130,717
Anthropology	227,598	216,066	247,130	251,685	251,685	251,685
Criminal Justice	215,989	221,863	256,139	260,455	260,455	260,455
Economics	74,449	90,716	92,721	95,349	95,349	95,349
Education	208,718	246,443	258,155	265,405	265,405	265,405
Geography	121,433	116,690	124,608	127,234	127,234	127,234
History	197,515	185,606	213,947	221,135	221,135	221,135
Human Development	158,922	140,009	181,497	185,528	185,528	185,528

General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Instruction						
Political Science	\$ 20,816	\$ 21,686	\$ 24,039	\$ 23,958	\$ 23,958	\$ 23,958
Psychology	355,346	314,475	397,589	406,661	406,661	406,661
Sociology	196,666	239,213	229,088	232,607	232,607	232,607
Oregon Leadership Institute	66,076	51,249	73,633	73,519	73,519	73,519
Adult Basic Education	449,464	546,684	557,518	568,568	568,568	568,568
Regional Svcs. & R.C. Operations	361,662	605,215	829,038	832,794	778,795	778,795
Regional Svcs. & M.C. Operations	172,262	167,061	208,431	215,163	215,163	215,163
Regional Svcs. & P.C. Operations	171,376	149,230	216,286	210,409	210,409	210,409
Engineering & Engr. Tech.	122,507	144,603	170,280	179,407	179,407	179,407
Science Office	80,007	83,551	86,302	84,063	84,063	84,063
Mathematics	1,689,309	1,738,450	1,765,507	1,775,818	1,775,818	1,775,818
Biological Science	1,092,323	1,188,951	1,269,178	1,274,710	1,274,710	1,274,710
Chemistry	438,437	414,380	457,864	506,984	506,984	506,984
Physics	199,598	229,730	207,153	214,954	214,954	214,954
Geology	122,335	90,579	137,424	143,694	143,694	143,694
Nursing	973,183	1,025,726	1,137,595	1,135,387	1,135,387	1,135,387
Health & Human Performance Office	158,030	178,548	175,883	194,382	194,382	194,382
Health & Human Performance	959,757	977,678	1,016,822	1,038,392	1,038,392	1,038,392
Math Office	64,768	67,392	69,582	71,299	71,299	71,299
Allied Health	34,774	10,835	19,695	25,289	25,289	25,289
Computer and Information Systems	937,402	995,465	1,105,617	1,137,691	1,137,691	1,137,691
Licensed Massage Therapy	293,373	234,897	232,908	237,788	237,788	237,788
Emergency Medical Services	290,281	301,252	330,086	330,494	330,494	330,494
Dental Assisting	280,845	283,416	272,249	281,842	281,842	281,842
Medical Assisting	107,644	115,929	130,258	211,119	211,119	211,119

General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Instruction						
Dietary Management	\$	\$ 328	\$	\$	\$	\$
Allied Health Office	57,906	60,401	66,651	67,177	67,177	67,177
Pharmacy Technician	103,929	111,264	117,331	120,010	120,010	120,010
Veterinary Technician Program	176,369	205,459	230,165	240,658	240,658	240,658
CIS Office	51,671	57,687	58,900	59,207	59,207	59,207
Nursing Office	64,621	65,367	67,371	68,535	68,535	68,535
HHP: Health Classes	30,402	17,784	27,718	28,410	28,410	28,410
HHP: Recreation (O.R.L.T.)	190,967	181,101	205,776	210,692	210,692	210,692
Ponderosa Office	54,544	62,468	64,414	104,783	104,783	104,783
Forestry Technology	429,890	440,749	450,849	469,555	469,555	469,555
Automotive	391,155	364,542	398,349	409,775	409,775	409,775
Health Information Technology	202,455	280,210	285,928	254,378	254,378	254,378
Manufacturing Processes	310,141	287,706	371,172	382,841	382,841	382,841
Apprenticeship	16,759	17,919	17,829	18,240	18,240	18,240
Wildland Fire Management	62,268	77,297	74,372	75,818	75,818	75,818
Structural Fire Science	135,997	103,187	93,619	96,067	96,067	96,067
Geographical Information Systems	152,598	164,634	162,591	166,338	166,338	166,338
Aviation Program	268,250	290,688	266,560	299,129	299,129	299,129
Military Science	3,907	1,944	2,000	2,000	2,000	2,000
Non-Destructive Testing	12,571	3,246	8,330	8,390	8,390	8,390
Regional Credit Instruction-Madras	83,442	6,376	46,346	47,154	47,154	47,154
Regional Credit Instruction-Prineville	75,402	920	59,022	41,718	41,718	41,718
Regional Credit Instruction-Redmond	158,229	6,160	127,745	92,932	92,932	92,932
Library Skills	34,167	34,551	51,326	52,336	52,336	52,336
Total Instruction	<u>\$ 18,512,215</u>	<u>\$ 19,008,865</u>	<u>\$ 21,793,957</u>	<u>\$ 22,310,301</u>	<u>\$ 22,256,302</u>	<u>\$ 22,256,302</u>

General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Instructional Support						
Office of VP of Instruction	\$ 670,942	\$ 603,441	\$ 550,013	\$ 559,816	\$ 559,816	\$ 559,816
Library	1,089,531	1,082,485	1,202,604	1,236,495	1,236,495	1,236,495
Catalog and Class Schedule	29,514	32,517	30,618	31,477	31,477	31,477
Commencement & Convocation	33,457	34,265	36,851	37,752	37,752	37,752
Tutoring and Testing	478,665	522,611	532,431	542,038	542,038	542,038
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	193,058	290,129	328,291	342,628	342,628	342,628
Instructional Deans	636,838	749,997	800,274	627,376	627,376	627,376
Curriculum & Assessment				216,400	216,400	216,400
Total Instructional Support	\$ 3,137,005	\$ 3,320,445	\$ 3,486,082	\$ 3,598,982	\$ 3,598,982	\$ 3,598,982
Student Services						
Admissions	\$ 956,137	\$ 858,213	\$ 996,574	\$ 975,474	\$ 975,474	\$ 975,474
Counseling Center	68,784	65,855	74,258	76,458	76,458	76,458
Student Life	327,528	243,409	340,799	334,415	334,415	334,415
Financial Aid	613,734	572,340	699,549	701,913	701,913	701,913
Career Services and Job Placement	115,548	111,423	130,182	131,177	131,177	131,177
Student Outreach & Contact	233,895	169,099	299,067	304,439	304,439	304,439
Multicultural Activities	171,167	194,489	253,312	258,242	258,242	258,242
Club Sports	244,197	262,790	263,118	265,544	265,544	265,544
Enrollment Cashiering	72,303	75,645	81,919	83,202	83,202	83,202
Disability Services	264,206	291,620	273,739	268,135	268,135	268,135
Office Dean of Student & Enrollment Svcs	415,529	424,452	467,782	487,506	487,506	487,506
Advising	561,242	502,035	638,944	657,129	657,129	657,129
Placement Testing	85,498	87,316	102,043	104,194	104,194	104,194
Student Retention	128,222	213,579	133,762	136,923	136,923	136,923
Total Student Services	\$ 4,257,990	\$ 4,072,265	\$ 4,755,048	\$ 4,784,751	\$ 4,784,751	\$ 4,784,751

General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
College Support Services						
Governing Board	\$ 92,077	\$ 89,848	\$ 93,470	\$ 95,495	\$ 95,495	\$ 95,495
President's Office	313,481	338,500	380,980	394,130	394,130	394,130
Fiscal Services	636,667	603,809	631,757	628,072	628,072	628,072
Campus Safety and Security	686,886	689,366	765,334	772,747	837,629	837,629
Human Resources	517,055	547,166	560,978	588,959	588,959	588,959
Mail Services	163,487	181,448	271,012	268,316	268,316	268,316
College Relations	630,080	699,623	717,958	736,460	736,460	736,460
Chief Financial Officer	511,235	532,844	542,830	543,241	543,241	543,241
Legal, Audit and Professional Svcs	54,635	76,677	73,080	83,183	83,183	83,183
Elections	22,029		28,500	29,355	29,355	29,355
General Institutional Support	383,566	376,623	757,119	560,543	510,543	510,543
Liability and Other Insurance	166,483	152,435	172,050	167,726	167,726	167,726
Institutional Effectiveness	237,429	288,195	342,508	350,302	350,302	350,302
Vice President for Administration	378,452	383,036	422,143	435,325	435,325	435,325
Organizational Development	9,442	12,628	6,500	6,590	6,590	6,590
Total College Support Services	\$ 4,803,004	\$ 4,972,198	\$ 5,766,219	\$ 5,660,444	\$ 5,675,326	\$ 5,675,326
Campus Services						
Custodial Services	\$ 1,123,527	\$ 985,517	\$ 1,205,702	\$ 1,301,639	\$ 1,333,922	\$ 1,333,922
Utilities	880,979	1,042,566	1,201,387	1,175,629	1,175,629	1,175,629
Fire & Boiler Insurance	112,882	119,266	115,650	129,485	129,485	129,485
Maintenance of Grounds	386,032	404,398	437,248	519,825	487,542	487,542
Maintenance of Buildings	745,929	747,362	807,326	814,400	814,400	814,400
Plant Additions	565,920	565,920	517,920	325,830	205,830	205,830
Plant Administration	276,402	304,038	339,492	346,872	346,872	346,872
Redmond Campus Infrastructure	247,971	195,529	118,838	121,908	121,908	121,908
Campus Shuttle	129,959	132,677	142,044	143,989	143,989	143,989
Madras Campus Infrastructure	55,876	38,133	47,000	48,410	48,410	48,410
Prineville Campus Infrastructure	61,302	24,465	65,280	39,648	39,648	39,648
Total Campus Services	\$ 4,586,779	\$ 4,559,871	\$ 4,997,887	\$ 4,967,635	\$ 4,847,635	\$ 4,847,635

General Fund - Expenditures by Function

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,750,196	\$ 1,748,774	\$ 1,925,753	\$ 2,004,456	\$ 2,004,456	\$ 2,004,456
Management Information Systems	656,463	725,163	743,700	800,493	800,493	800,493
User Services	727,480	724,759	900,915	980,079	980,079	980,079
Enterprise Computing Services	418,603	476,048	497,058	510,506	510,506	510,506
Network/Telecom & Media Services	511,387	495,631	609,322	624,243	624,243	624,243
Web Development	94,158	100,977	108,477	111,150	111,150	111,150
Regional IT Services - Prineville	61,250	70,668	75,280	77,058	77,058	77,058
Total Information Technology	<u>\$ 4,219,537</u>	<u>\$ 4,342,020</u>	<u>\$ 4,860,505</u>	<u>\$ 5,107,985</u>	<u>\$ 5,107,985</u>	<u>\$ 5,107,985</u>
Financial Aid						
Financial Aid Transactions	\$ 288,663	\$ 295,180	\$ 290,079	\$ 270,079	\$ 295,079	\$ 295,079
Total Financial Aid	<u>\$ 288,663</u>	<u>\$ 295,180</u>	<u>\$ 290,079</u>	<u>\$ 270,079</u>	<u>\$ 295,079</u>	<u>\$ 295,079</u>
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Requirements	<u>\$ 39,805,193</u>	<u>\$ 40,570,844</u>	<u>\$ 46,749,777</u>	<u>\$ 47,500,177</u>	<u>\$ 47,366,060</u>	<u>\$ 47,366,060</u>
Ending Fund Balance	\$ 5,589,019	\$ 5,882,562	\$ 3,200,523	\$ 3,251,463	\$ 3,228,940	\$ 3,228,940
Total Requirements	<u>\$ 45,394,212</u>	<u>\$ 46,453,406</u>	<u>\$ 49,950,300</u>	<u>\$ 50,751,640</u>	<u>\$ 50,595,000</u>	<u>\$ 50,595,000</u>

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Instruction							
Humanities Office	1.0	\$ 65,969	\$ 5,334	\$	\$	\$	\$ 71,303
Writing/Literature	19.4	1,784,489	23,346				1,807,835
Foreign Languages	4.7	468,671	6,611				475,282
Speech	5.4	530,226	4,910				535,136
Social Science Office	1.1	62,144	6,838				68,982
Music	4.1	359,873	22,415				382,288
Art	7.6	555,591	26,073				581,664
Theatre Arts	0.4	54,899	565				55,464
Fine Arts and Communication Office	1.1	68,973	4,218				73,191
Business Administration	8.0	725,640	16,862				742,502
Culinary Program	11.6	835,608	283,239				1,118,847
Business Administration Office	1.0	63,732	1,452				65,184
Journalism	0.1	7,299					7,299
World Languages and Cultures Office	0.8	43,432	2,355				45,787
Philosophy	0.3	18,366	528				18,894
Addiction Studies	1.4	126,691	4,026				130,717
Anthropology	2.7	248,116	3,569				251,685
Criminal Justice	2.9	257,843	2,612				260,455
Economics	1.1	93,167	2,182				95,349
Education	3.0	258,869	6,536				265,405
Geography	1.6	125,742	1,492				127,234
History	2.6	218,521	2,614				221,135
Human Development	2.1	177,652	7,876				185,528
Political Science	0.4	23,258	700				23,958
Psychology	3.7	395,622	11,039				406,661

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Instruction							
Sociology	2.3	\$ 230,709	\$ 1,898	\$	\$	\$	\$ 232,607
Oregon Leadership Institute	0.8	56,432	17,087				73,519
Adult Basic Education					568,568		568,568
Regional Svcs. & R.C. Operations	5.0	461,390	20,027		297,378		778,795
Regional Svcs. & M.C. Operations	3.0	200,613	14,550				215,163
Regional Svcs. & P.C. Operations	2.9	200,539	9,870				210,409
Engineering & Engr. Tech.	1.8	176,567	2,840				179,407
Science Office	1.0	73,357	10,706				84,063
Mathematics	19.6	1,755,019	20,799				1,775,818
Biological Science	13.6	1,214,731	59,979				1,274,710
Chemistry	5.1	491,488	15,496				506,984
Physics	2.1	205,238	9,716				214,954
Geology	1.1	137,962	5,732				143,694
Nursing	11.9	1,088,668	46,719				1,135,387
Health & Human Performance Office	3.8	186,405	7,977				194,382
Health & Human Performance	10.8	963,596	74,796				1,038,392
Math Office	1.0	69,372	1,927				71,299
Allied Health	0.3	24,489	800				25,289
Computer and Information Systems	11.0	1,109,120	28,571				1,137,691
Licensed Massage Therapy	4.0	223,712	14,076				237,788
Emergency Medical Services	4.7	284,795	45,699				330,494
Dental Assisting	3.0	262,786	19,056				281,842
Medical Assisting	2.8	197,090	14,029				211,119
Allied Health Office	1.0	63,362	3,815				67,177
Pharmacy Technician	1.5	108,000	12,010				120,010

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Instruction							
Veterinary Technician Program	2.9	\$ 219,513	\$ 21,145	\$	\$	\$	\$ 240,658
CIS Office	1.0	58,707	500				59,207
Nursing Office	1.1	66,135	2,400				68,535
HHP: Health Classes	0.5	28,410					28,410
HHP: Recreation (O.R.L.T.)	2.3	208,583	2,109				210,692
Ponderosa Office	1.9	100,532	4,251				104,783
Forestry Technology	4.5	422,265	47,290				469,555
Automotive	5.0	386,289	23,486				409,775
Health Information Technology	3.1	235,570	18,808				254,378
Manufacturing Processes	4.9	330,533	52,308				382,841
Apprenticeship	0.3	16,865	1,375				18,240
Wildland Fire Management	0.9	62,420	13,398				75,818
Structural Fire Science	1.2	83,995	12,072				96,067
Geographical Information Systems	1.4	160,123	6,215				166,338
Aviation Program	3.9	287,265	11,864				299,129
Military Science			2,000				2,000
Non-Destructive Testing			8,390				8,390
Regional Credit Instruction-Madras	0.7	44,454	2,700				47,154
Regional Credit Instruction-Prineville	0.6	39,981	1,737				41,718
Regional Credit Instruction-Redmond	1.4	84,763	8,169				92,932
Library Skills	0.5	51,836	500				52,336
Total Instruction	240.3	\$ 20,244,072	\$ 1,146,284	\$ -	\$ 865,946	\$ -	\$ 22,256,302

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Instructional Support							
Office of VP of Instruction	3.3	\$ 336,173	\$ 26,643	\$	\$ 197,000	\$	\$ 559,816
Library	13.4	966,868	164,627	105,000			1,236,495
Catalog and Class Schedule			31,477				31,477
Commencement & Convocation	0.1	1,376	36,376				37,752
Tutoring and Testing	12.4	535,577	6,461				542,038
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	3.0	272,051	70,577				342,628
Instructional Deans	5.2	608,574	18,802				627,376
Curriculum & Assessment	2.0	204,750	11,650				216,400
Total Instructional Support	39.4	\$ 2,925,369	\$ 366,613	\$ 105,000	\$ 202,000	\$ -	\$ 3,598,982
Student Services							
Admissions	12.7	\$ 914,018	\$ 61,456	\$	\$	\$	\$ 975,474
Counseling Center			76,458				76,458
Student Life	4.3	283,158	50,007		1,250		334,415
Financial Aid	8.3	660,199	41,714				701,913
Career Services and Job Placement	1.5	118,710	12,467				131,177
Student Outreach & Contact	2.2	177,427	127,012				304,439
Multicultural Activities	2.5	219,586	38,656				258,242
Club Sports	2.6	174,870	90,674				265,544
Enrollment Cashiering	1.1	79,284	3,918				83,202
Disability Services	4.3	252,632	15,503				268,135
Office Dean of Student & Enroll Svc	4.7	457,056	30,450				487,506
Advising	7.7	615,670	41,459				657,129
Placement Testing	1.2	70,314	33,880				104,194
Student Retention	1.2	114,710	22,213				136,923
Total Student Services	54.3	\$ 4,137,634	\$ 645,867	\$ -	\$ 1,250	\$ -	\$ 4,784,751

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 47,141	\$ 48,354	\$	\$	\$	\$ 95,495
President's Office	1.6	370,301	23,829				394,130
Fiscal Services	6.9	612,022	16,050				628,072
Campus Public Safety	11.6	741,592	96,037				837,629
Human Resources	5.1	476,199	112,760				588,959
Mail Services	1.3	83,269	185,047				268,316
College Relations	6.7	595,405	141,055				736,460
Chief Financial Officer	4.4	508,197	35,044				543,241
Legal, Audit and Professional Svcs			83,183				83,183
Elections			29,355				29,355
General Institutional Support	0.3	225,910	214,633	50,000	20,000		510,543
Liability and Other Insurance			107,726		60,000		167,726
Institutional Effectiveness	3.6	313,664	36,638				350,302
Vice President for Administration	2.0	318,806	43,198		73,321		435,325
Organizational Development			6,590				6,590
Total College Support Services	44.0	\$ 4,292,506	\$ 1,179,499	\$ 50,000	\$ 153,321	\$ -	\$ 5,675,326
Campus Services							
Custodial Services	19.8	\$ 1,245,328	\$ 88,594	\$	\$	\$	\$ 1,333,922
Utilities			1,175,629				1,175,629
Fire & Boiler Insurance			129,485				129,485
Maintenance of Grounds	5.9	372,555	114,987				487,542
Maintenance of Buildings	7.5	568,907	245,493				814,400
Plant Additions					205,830		205,830
Plant Administration	3.1	299,165	47,707				346,872
Redmond Campus Infrastructure			121,908				121,908
Campus Shuttle	2.5	129,711	14,278				143,989
Madras Campus Infrastructure			48,410				48,410
Prineville Campus Infrastructure			39,648				39,648
Total Campus Services	38.8	\$ 2,615,666	\$ 2,026,139	\$ -	\$ 205,830	\$ -	\$ 4,847,635

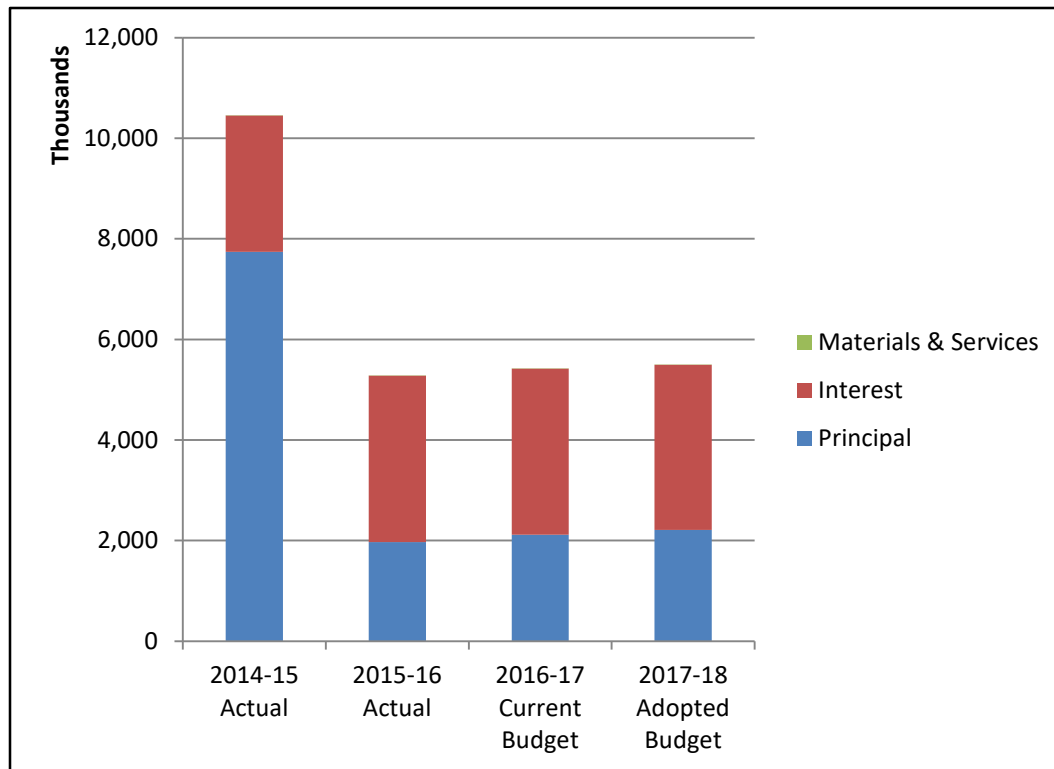
General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Information Technology							
Information Technology Services	4.0	\$ 513,259	\$ 957,066	\$ -	\$ 534,131	\$ -	\$ 2,004,456
Management Information Systems	6.0	769,540	30,953				800,493
User Services	12.2	905,493	74,586				980,079
Enterprise Computing Services	4.0	490,303	20,203				510,506
Network/Telecom & Media Services	4.6	424,793	199,450				624,243
Web Development	1.0	108,150	3,000				111,150
Regional IT Services - Prineville			77,058				77,058
Total Information Technology	31.8	\$ 3,211,538	\$ 1,362,316	\$ -	\$ 534,131	\$ -	\$ 5,107,985
Financial Aid							
Financial Aid Transactions		\$ -	\$ 112,897	\$ -	\$ 182,182	\$ -	\$ 295,079
Total Financial Aid	-	\$ -	\$ 112,897	\$ -	\$ 182,182	\$ -	\$ 295,079
Contingency							
Contingency		\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total Contingency	-	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total General Fund Expenses	448.6	\$ 37,426,785	\$ 6,839,615	\$ 155,000	\$ 2,144,660	\$ 800,000	\$ 47,366,060

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 Expenditures



Debt Service Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 326,808	\$ 220,190	\$ 85,400	\$ 53,600	\$ 53,600	\$ 53,600
Tax Revenue - Current	2,661,609	2,759,940	2,949,615	3,072,065	3,072,065	3,072,065
Tax Revenue - Prior	98,815	93,797	80,000	80,000	80,000	80,000
PERS Reserve Charge	961,484	1,006,492	1,056,543	1,111,545	1,111,545	1,111,545
Rental Income	486,409					
Interest Income	1,493	279	185	664	664	664
Transfers In	6,137,288	1,328,188	1,322,588	1,260,789	1,260,789	1,260,789
Total Resources	\$ 10,673,906	\$ 5,408,886	\$ 5,494,331	\$ 5,578,663	\$ 5,578,663	\$ 5,578,663
Requirements						
Principal Payments	\$ 7,740,157	\$ 1,971,953	\$ 2,119,179	\$ 2,210,885	\$ 2,210,885	\$ 2,210,885
Interest Payments	2,712,559	3,306,337	3,298,376	3,286,099	3,286,099	3,286,099
Materials and Services	1,000	600	1,200	1,200	1,200	1,200
Ending Fund Balance	220,190	129,996	75,576	80,479	80,479	80,479
Total Requirements	\$ 10,673,906	\$ 5,408,886	\$ 5,494,331	\$ 5,578,663	\$ 5,578,663	\$ 5,578,663

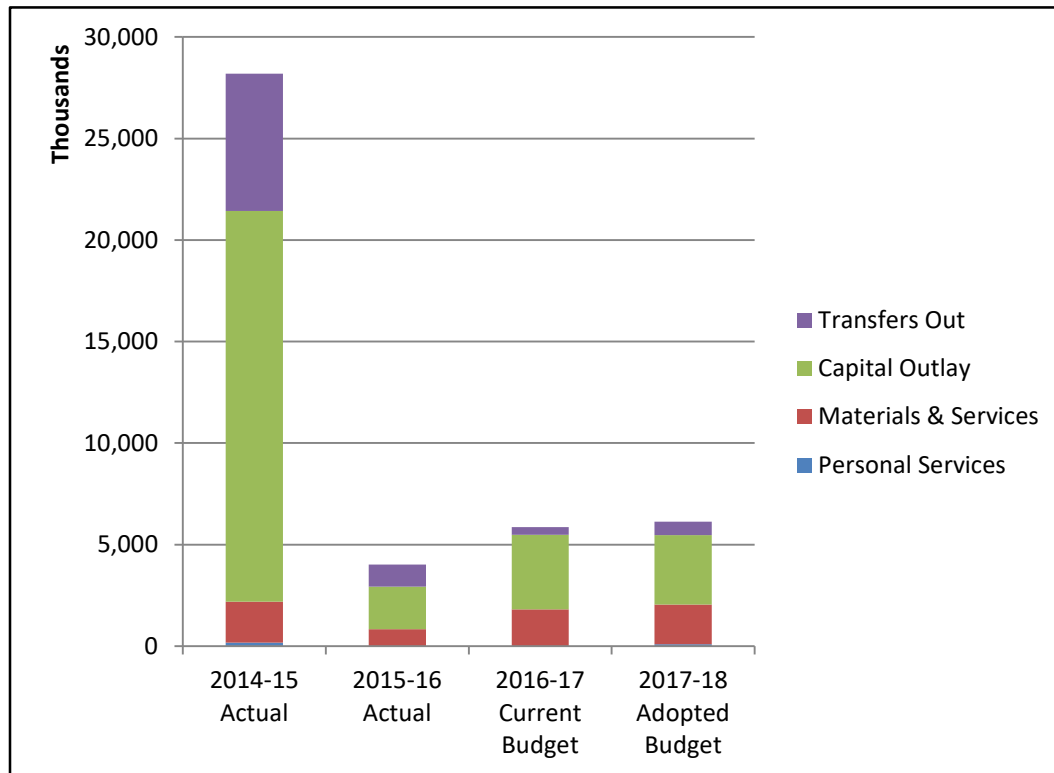
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	Fiscal Year 2017-18 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 53,000	\$	\$ 600	\$ 53,600
Tax Revenue - Current	3,072,065			3,072,065
Tax Revenue - Prior	80,000			80,000
PERS Reserve Charge		1,111,545		1,111,545
Interest Income	664			664
Transfers In			1,260,789	1,260,789
Total Resources	<u><u>\$ 3,205,729</u></u>	<u><u>\$ 1,111,545</u></u>	<u><u>\$ 1,261,389</u></u>	<u><u>\$ 5,578,663</u></u>
Requirements				
Principal Payments	\$ 1,475,000	\$ 315,885	\$ 420,000	\$ 2,210,885
Interest Payments	1,650,250	795,660	840,189	3,286,099
Materials and Services			1,200	1,200
Ending Fund Balance	80,479			80,479
Total Requirements	<u><u>\$ 3,205,729</u></u>	<u><u>\$ 1,111,545</u></u>	<u><u>\$ 1,261,389</u></u>	<u><u>\$ 5,578,663</u></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 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 24,826,452	\$ 8,949,569	\$ 6,553,000	\$ 5,979,000	\$ 5,979,000	\$ 5,979,000
Grants and Contracts	8,907,343					
Other Income	408,413					
Donations	9,050					
Interest Income	63,109	15,111	10,704	27,540	27,540	27,540
Transfers In	2,923,114	2,544,338	1,249,051	1,350,051	1,350,051	1,350,051
Total Resources	<u>\$ 37,137,481</u>	<u>\$ 11,509,018</u>	<u>\$ 7,812,755</u>	<u>\$ 7,356,591</u>	<u>\$ 7,356,591</u>	<u>\$ 7,356,591</u>
Requirements						
Personnel Services	\$ 169,090	\$	\$	\$ 85,416	\$ 85,416	\$ 85,416
Materials and Services	2,020,796	836,656	1,803,000	1,967,122	1,967,122	1,967,122
Capital Outlay	19,246,925	2,091,510	3,678,000	3,532,292	3,412,292	3,412,292
Transfers Out	6,751,101	1,083,873	380,000	540,090	660,090	660,090
Ending Fund Balance	8,949,569	7,496,979	1,951,755	1,231,671	1,231,671	1,231,671
Total Requirements	<u>\$ 37,137,481</u>	<u>\$ 11,509,018</u>	<u>\$ 7,812,755</u>	<u>\$ 7,356,591</u>	<u>\$ 7,356,591</u>	<u>\$ 7,356,591</u>

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>Campus Center Building</u>	<u>Bookstore Construction</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Cascades Hall</u>
Resources						
Beginning Fund Balance		\$ 443,000	\$ 800,000	\$ 1,500,000	\$ 169,000	\$ 1,400,000
Interest Income		2,430	5,300	8,625	845	
Transfers In				240,090	325,830	
Total Resources		<u>\$ 445,430</u>	<u>\$ 805,300</u>	<u>\$ 1,748,715</u>	<u>\$ 495,675</u>	<u>\$ 1,400,000</u>
Requirements						
Personnel Services	1.0	\$	\$	\$	\$	\$ 85,416
Materials and Services				515,000	494,830	657,292
Capital Outlay		400,000	180,000	1,000,000		657,292
Transfers Out			360,090			
Ending Fund Balance		45,430	265,210	233,715	845	
Total Requirements	<u>1.0</u>	<u>\$ 445,430</u>	<u>\$ 805,300</u>	<u>\$ 1,748,715</u>	<u>\$ 495,675</u>	<u>\$ 1,400,000</u>

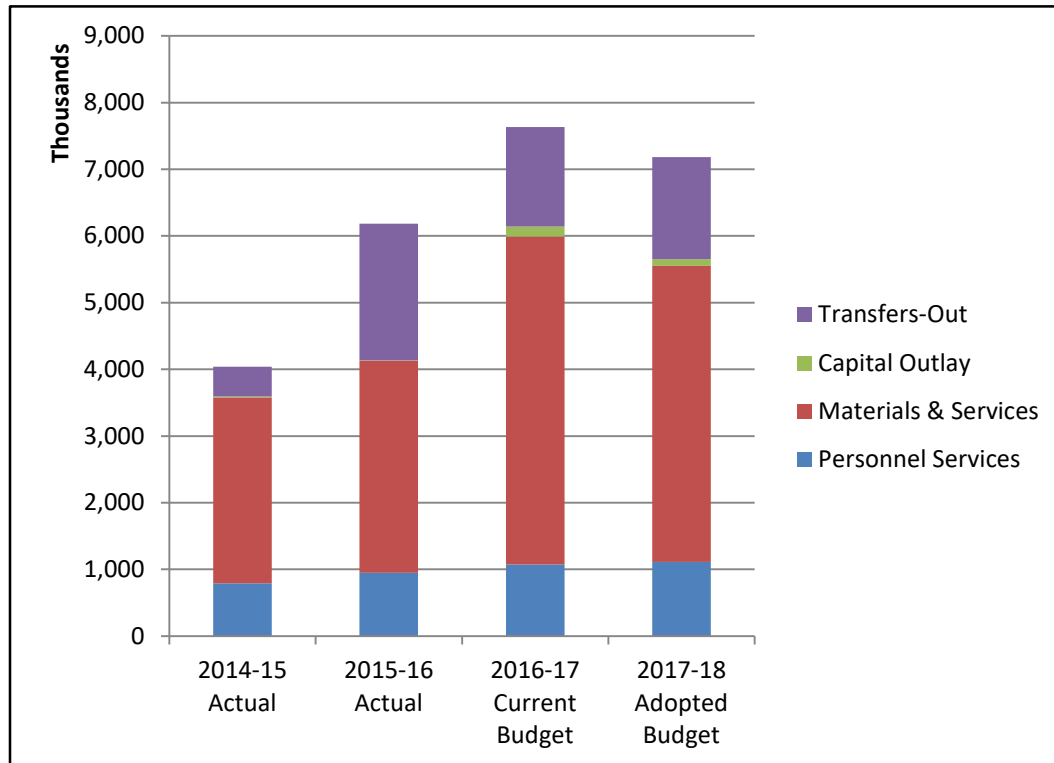
Capital Projects Fund - Resources and Requirements by Project

	Residence Hall	Life Cycle Technology Replacement	Capital Equipment Fund	IT Server/ Infrastructure	Higher Ed Building Maintenance & Repair	Fiscal Year 2017-18 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 449,000	\$ 115,000	\$ 70,000	\$ 758,000	\$ 275,000	\$ 5,979,000
Interest Income	2,990	870	450	6,030		27,540
Transfers In		344,030	250,000	190,101		1,350,051
Total Resources	<u>\$ 451,990</u>	<u>\$ 459,900</u>	<u>\$ 320,450</u>	<u>\$ 954,131</u>	<u>\$ 275,000</u>	<u>\$ 7,356,591</u>
Requirements						
Personnel Services	\$	\$	\$	\$	\$	\$ 85,416
Materials and Services			300,000			1,967,122
Capital Outlay		400,000		500,000	275,000	3,412,292
Transfers Out	300,000					660,090
Ending Fund Balance	151,990	59,900	20,450	454,131		1,231,671
Total Requirements	<u>\$ 451,990</u>	<u>\$ 459,900</u>	<u>\$ 320,450</u>	<u>\$ 954,131</u>	<u>\$ 275,000</u>	<u>\$ 7,356,591</u>

Enterprise Fund

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

Enterprise Fund Expenditures



Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Residence Hall							
Resources							
Beginning Net Working Capital		\$ 1,247,250	\$ 1,240,870	\$ 610,572	\$ 212,931	\$ 212,931	\$ 212,931
Room Fee		453,052	1,609,023	1,695,166	2,115,800	2,115,800	2,115,800
Interest Income		1,147	2,178	1,033	2,000	2,000	2,000
Transfers In				300,000	300,000	300,000	300,000
Total Resources		<u>\$ 1,701,449</u>	<u>\$ 2,852,071</u>	<u>\$ 2,606,771</u>	<u>\$ 2,630,731</u>	<u>\$ 2,630,731</u>	<u>\$ 2,630,731</u>
Requirements							
Personnel Services	5.7	\$ 216,447	\$ 334,229	\$ 404,744	\$ 412,439	\$ 412,439	\$ 412,439
Materials and Services		77,837	450,798	583,008	544,933	544,933	544,933
Capital Outlay		6,194	139				
Transfers Out			1,373,188	1,406,088	1,442,789	1,442,789	1,442,789
Ending Net Working Capital		1,400,971	693,717	212,931	230,570	230,570	230,570
Total Requirements	<u>5.7</u>	<u>\$ 1,701,449</u>	<u>\$ 2,852,071</u>	<u>\$ 2,606,771</u>	<u>\$ 2,630,731</u>	<u>\$ 2,630,731</u>	<u>\$ 2,630,731</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Residence Hall Building Reserve							
Resources							
Beginning Net Working Capital		\$	\$	\$ 80,000	\$ 193,000	\$ 193,000	\$ 193,000
Interest Income			71		2,630	2,630	2,630
Transfers In			80,000	112,500	150,000	150,000	150,000
Total Resources		<u>\$ -</u>	<u>\$ 80,071</u>	<u>\$ 192,500</u>	<u>\$ 345,630</u>	<u>\$ 345,630</u>	<u>\$ 345,630</u>
Requirements							
Materials and Services		\$	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Ending Net Working Capital			80,071	182,500	335,630	335,630	335,630
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 80,071</u>	<u>\$ 192,500</u>	<u>\$ 345,630</u>	<u>\$ 345,630</u>	<u>\$ 345,630</u>
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$ 75,000	\$ 75,000	\$ 75,000
Investment Income			15		1,155	1,155	1,155
Program Income			26,413	150,000	154,640	154,640	154,640
Total Resources		<u>\$ -</u>	<u>\$ 26,428</u>	<u>\$ 150,000</u>	<u>\$ 230,795</u>	<u>\$ 230,795</u>	<u>\$ 230,795</u>
Requirements							
Personnel Services	0.1	\$	\$ 836	\$	\$ 2,376	\$ 2,376	\$ 2,376
Materials and Services			10,870	50,000	71,250	71,250	71,250
Ending Net Working Capital			14,722	100,000	157,169	157,169	157,169
Total Requirements	<u>0.1</u>	<u>\$ -</u>	<u>\$ 26,428</u>	<u>\$ 150,000</u>	<u>\$ 230,795</u>	<u>\$ 230,795</u>	<u>\$ 230,795</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$ 61,000	\$ 61,000	\$ 61,000
Investment Income			27		670	670	670
Transfers In			30,000	31,000	32,000	32,000	32,000
Total Resources		<u>\$ -</u>	<u>\$ 30,027</u>	<u>\$ 31,000</u>	<u>\$ 93,670</u>	<u>\$ 93,670</u>	<u>\$ 93,670</u>
Requirements							
Materials and Services		\$	\$	\$	\$ 20,000	\$ 20,000	\$ 20,000
Ending Net Working Capital			30,027	31,000	73,670	73,670	73,670
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 30,027</u>	<u>\$ 31,000</u>	<u>\$ 93,670</u>	<u>\$ 93,670</u>	<u>\$ 93,670</u>
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$	\$ 160,098	\$	\$ 250,000	\$ 250,000	\$ 250,000
Investment Income					2,992	2,992	2,992
Program Income				200,000	200,000	200,000	200,000
Total Resources		<u>\$ -</u>	<u>\$ 160,098</u>	<u>\$ 200,000</u>	<u>\$ 452,992</u>	<u>\$ 452,992</u>	<u>\$ 452,992</u>
Requirements							
Materials and Services		\$	\$ 2,149	\$ 100,000	\$ 101,500	\$ 101,500	\$ 101,500
Ending Net Working Capital			157,949	100,000	351,492	351,492	351,492
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 160,098</u>	<u>\$ 200,000</u>	<u>\$ 452,992</u>	<u>\$ 452,992</u>	<u>\$ 452,992</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Food Service Operations							
Resources							
Beginning Net Working Capital		\$ 52,000	\$ 18,144	\$ 175,000	\$ 187,900	\$ 187,900	\$ 187,900
Food Services		370,110	979,671	1,405,500	1,500,000	1,500,000	1,500,000
Transfers-In		30,417					
Interest Income		29	300		2,733	2,733	2,733
Total Resources		<u>\$ 452,556</u>	<u>\$ 998,115</u>	<u>\$ 1,580,500</u>	<u>\$ 1,690,633</u>	<u>\$ 1,690,633</u>	<u>\$ 1,690,633</u>
Requirements							
Personnel Services	0.3	\$	\$ 30,389	\$ 30,345	\$ 31,213	\$ 31,213	\$ 31,213
Materials and Services		434,412	779,825	1,391,055	1,403,055	1,403,055	1,403,055
Capital Outlay				50,000	50,000	50,000	50,000
Ending Net Working Capital		18,144	187,901	109,100	206,365	206,365	206,365
Total Requirements	<u>0.3</u>	<u>\$ 452,556</u>	<u>\$ 998,115</u>	<u>\$ 1,580,500</u>	<u>\$ 1,690,633</u>	<u>\$ 1,690,633</u>	<u>\$ 1,690,633</u>

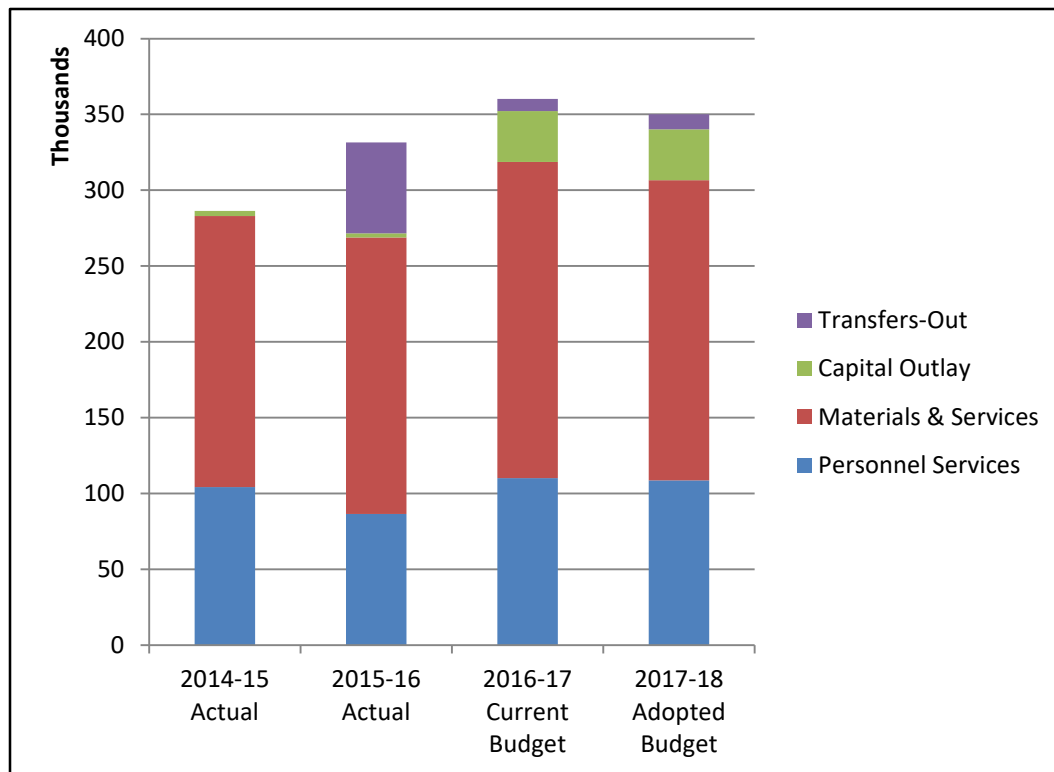
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 3,112,665	\$ 2,959,375	\$ 2,000,000	\$ 2,080,500	\$ 2,080,500	\$ 2,080,500
Bookstore Sales		3,150,799	2,642,592	3,500,000	3,200,000	3,200,000	3,200,000
Interest Income		1,930	4,810	5,018	17,220	17,220	17,220
Total Resources		<u>\$ 6,265,394</u>	<u>\$ 5,606,777</u>	<u>\$ 5,505,018</u>	<u>\$ 5,297,720</u>	<u>\$ 5,297,720</u>	<u>\$ 5,297,720</u>
Requirements							
Personnel Services	10.2	\$ 574,429	\$ 584,737	\$ 638,192	\$ 665,481	\$ 665,481	\$ 665,481
Materials and Services		2,277,233	1,938,414	2,784,950	2,289,450	2,289,450	2,289,450
Capital Outlay		4,357	4,961	100,000	50,000	50,000	50,000
Transfers Out		450,000	675,000	86,750	90,000	90,000	90,000
Ending Net Working Capital		2,959,375	2,403,665	1,895,126	2,202,789	2,202,789	2,202,789
Total Requirements	<u>10.2</u>	<u>\$ 6,265,394</u>	<u>\$ 5,606,777</u>	<u>\$ 5,505,018</u>	<u>\$ 5,297,720</u>	<u>\$ 5,297,720</u>	<u>\$ 5,297,720</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 4,411,915	\$ 4,360,343	\$ 2,865,572	\$ 3,060,331	\$ 3,060,331	\$ 3,060,331
Total Resources		4,007,484	5,233,146	7,400,217	7,681,840	7,681,840	7,681,840
Total Requirements		4,040,909	6,185,535	7,635,132	7,184,486	7,184,486	7,184,486
Ending Net Working Capital	<u>16.3</u>	<u>\$ 4,378,490</u>	<u>\$ 3,568,052</u>	<u>\$ 2,630,657</u>	<u>\$ 3,557,685</u>	<u>\$ 3,557,685</u>	<u>\$ 3,557,685</u>

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

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 425,296	\$ 410,294	\$ 300,000	\$ 296,740	\$ 296,740	\$ 296,740
User Charges		138,492	156,709	180,000	170,000	170,000	170,000
Interest Income		362	641	404	2,647	2,647	2,647
Total Resources		<u>\$ 564,150</u>	<u>\$ 567,644</u>	<u>\$ 480,404</u>	<u>\$ 469,387</u>	<u>\$ 469,387</u>	<u>\$ 469,387</u>
Requirements							
Personnel Services	2.1	\$ 75,765	\$ 86,421	\$ 110,158	\$ 108,696	\$ 108,696	\$ 108,696
Materials and Services		77,238	72,324	102,000	95,000	95,000	95,000
Capital Outlay		853	2,807	32,500	32,500	32,500	32,500
Transfers Out			50,000	8,050	10,000	10,000	10,000
Ending Fund Balance		410,294	356,092	227,696	223,191	223,191	223,191
Total Requirements	<u>2.1</u>	<u>\$ 564,150</u>	<u>\$ 567,644</u>	<u>\$ 480,404</u>	<u>\$ 469,387</u>	<u>\$ 469,387</u>	<u>\$ 469,387</u>

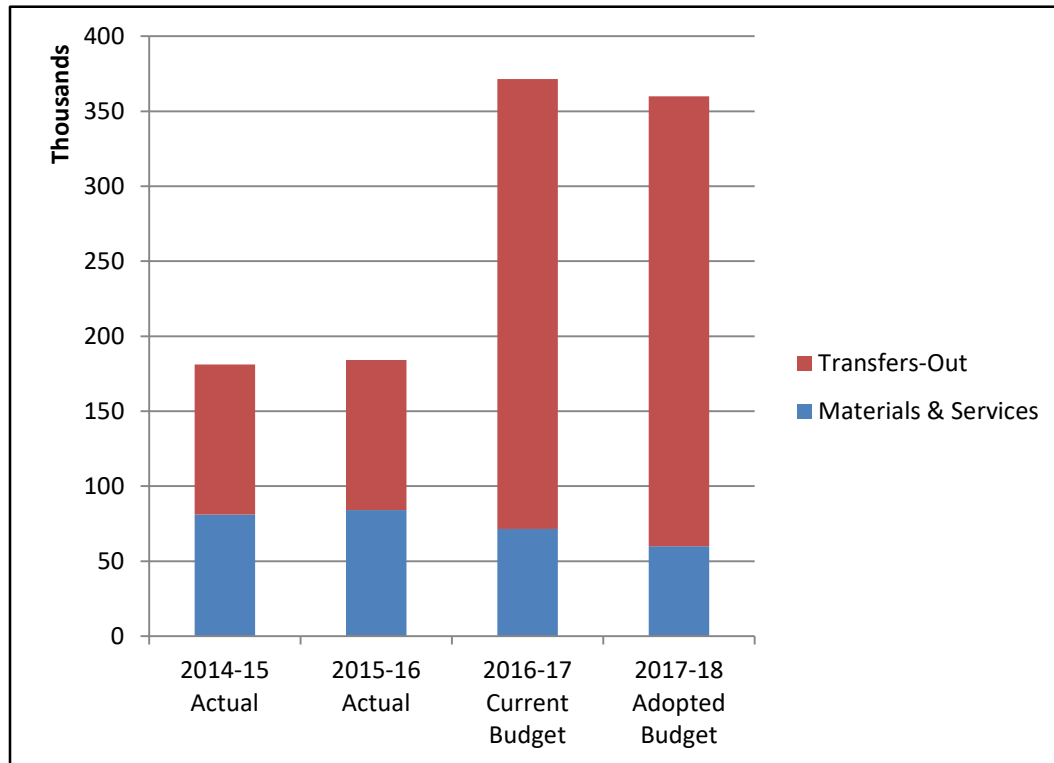
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 25,790	\$ 4,360	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
User Charges		110,977	117,695	110,000	102,000	102,000	102,000
Interest Income		20					
Total Resources		<u>\$ 136,787</u>	<u>\$ 122,055</u>	<u>\$ 112,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>
Requirements							
Personnel Services		\$ 28,520	\$	\$	\$	\$	\$
Materials and Services		101,558	110,006	106,500	103,000	103,000	103,000
Capital Outlay		2,349		1,000	1,000	1,000	1,000
Transfers Out			10,000				
Ending Fund Balance		4,360	2,049	4,500			
Total Requirements	<u>-</u>	<u>\$ 136,787</u>	<u>\$ 122,055</u>	<u>\$ 112,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 104,000</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 451,086	\$ 414,654	\$ 302,000	\$ 298,740	\$ 298,740	\$ 298,740
Total Resources		249,851	275,045	290,404	274,647	274,647	274,647
Total Requirements		286,283	331,558	360,208	350,196	350,196	350,196
Ending Fund Balance	<u>2.1</u>	<u>\$ 414,654</u>	<u>\$ 358,141</u>	<u>\$ 232,196</u>	<u>\$ 223,191</u>	<u>\$ 223,191</u>	<u>\$ 223,191</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 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 793,683	\$ 713,247	\$ 625,694	\$ 577,000	\$ 577,000	\$ 577,000
Interest Income	643	1,193	1,475	5,470	5,470	5,470
Total Resources	\$ 794,326	\$ 714,440	\$ 627,169	\$ 582,470	\$ 582,470	\$ 582,470
Requirements						
Materials and Services	\$ 81,079	\$ 84,101	\$ 71,500	\$ 60,000	\$ 60,000	\$ 60,000
Ending Fund Balance	713,247	630,339	555,669	522,470	522,470	522,470
Total Requirements	\$ 794,326	\$ 714,440	\$ 627,169	\$ 582,470	\$ 582,470	\$ 582,470
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,724,316	\$ 1,625,661	\$ 1,229,225	\$ 1,229,225	\$ 1,229,225	\$ 1,229,225
Interest Income	1,345	2,535	2,693	10,972	10,972	10,972
Total Resources	\$ 1,725,661	\$ 1,628,196	\$ 1,231,918	\$ 1,240,197	\$ 1,240,197	\$ 1,240,197
Requirements						
Transfers Out	\$ 100,000	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	1,625,661	1,528,196	931,918	940,197	940,197	940,197
Total Requirements	\$ 1,725,661	\$ 1,628,196	\$ 1,231,918	\$ 1,240,197	\$ 1,240,197	\$ 1,240,197

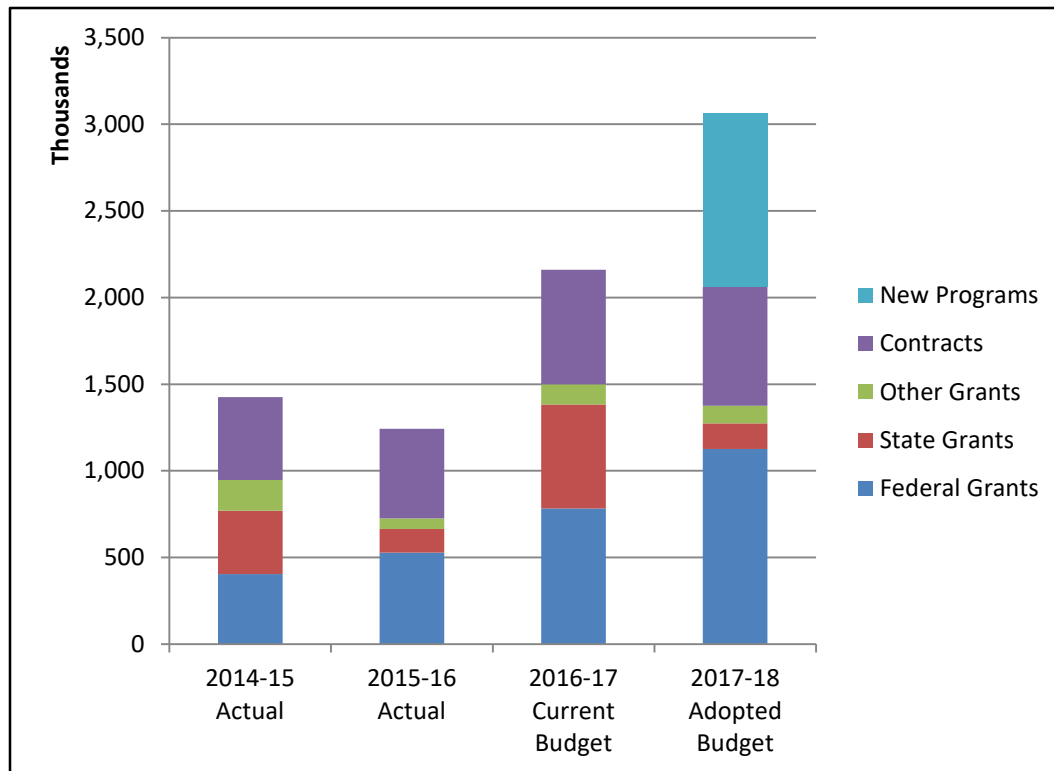
Reserve Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 2,517,999	\$ 2,338,908	\$ 1,854,919	\$ 1,806,225	\$ 1,806,225	\$ 1,806,225
Total Resources	1,988	3,728	4,168	16,442	16,442	16,442
Total Requirements	181,079	184,101	371,500	360,000	360,000	360,000
Ending Fund Balance	<u>\$ 2,338,908</u>	<u>\$ 2,158,535</u>	<u>\$ 1,487,587</u>	<u>\$ 1,462,667</u>	<u>\$ 1,462,667</u>	<u>\$ 1,462,667</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 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 83,911	\$ 64,017	\$ 60,000	\$ 15,000	\$ 15,000	\$ 15,000
Federal Grants	328,699	381,806	702,505	1,089,268	1,089,268	1,089,268
Tuition and Fees	20,412	17,400	15,000	15,000	15,000	15,000
Transfers In	34,649	65,454	35,332	36,039	36,039	36,039
Total Resources	<u>\$ 467,671</u>	<u>\$ 528,677</u>	<u>\$ 812,837</u>	<u>\$ 1,155,307</u>	<u>\$ 1,155,307</u>	<u>\$ 1,155,307</u>
Requirements						
Personnel Services	\$ 386,850	\$ 458,498	\$ 422,427	\$ 796,426	\$ 796,426	\$ 796,426
Materials and Services	14,306	56,679	347,302	328,881	328,881	328,881
Capital Outlay	2,498	13,500	13,500			
Ending Fund Balance	64,017		29,608	30,000	30,000	30,000
Total Requirements	<u>\$ 467,671</u>	<u>\$ 528,677</u>	<u>\$ 812,837</u>	<u>\$ 1,155,307</u>	<u>\$ 1,155,307</u>	<u>\$ 1,155,307</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 74,329	\$ 40,748	\$ 7,000	\$ 30,000	\$ 30,000	\$ 30,000
State Grants	330,305	144,559	592,304	139,304	139,304	139,304
Other Income	1,750	810				
Total Resources	<u>\$ 406,384</u>	<u>\$ 186,117</u>	<u>\$ 599,304</u>	<u>\$ 169,304</u>	<u>\$ 169,304</u>	<u>\$ 169,304</u>
Requirements						
Personnel Services	\$ 170,198	\$ 97,768	\$ 78,504	\$ 100,879	\$ 100,879	\$ 100,879
Materials and Services	185,438	37,955	520,800	48,425	48,425	48,425
Transfers Out	10,000					
Ending Fund Balance	40,748	50,394		20,000	20,000	20,000
Total Requirements	<u>\$ 406,384</u>	<u>\$ 186,117</u>	<u>\$ 599,304</u>	<u>\$ 169,304</u>	<u>\$ 169,304</u>	<u>\$ 169,304</u>
Other Grants						
Resources						
Beginning Fund Balance	\$ 112,723	\$ 56,053	\$ 42,000	\$ 64,995	\$ 64,995	\$ 64,995
Grant Income	121,176	45,022	77,000	41,000	41,000	41,000
Total Resources	<u>\$ 233,899</u>	<u>\$ 101,075</u>	<u>\$ 119,000</u>	<u>\$ 105,995</u>	<u>\$ 105,995</u>	<u>\$ 105,995</u>
Requirements						
Personnel Services	\$ 147,016	\$ 50,216	\$ 48,480	\$ 39,875	\$ 39,875	\$ 39,875
Materials and Services	30,830	11,254	67,500	61,120	61,120	61,120
Ending Fund Balance	56,053	39,605	3,020	5,000	5,000	5,000
Total Requirements	<u>\$ 233,899</u>	<u>\$ 101,075</u>	<u>\$ 119,000</u>	<u>\$ 105,995</u>	<u>\$ 105,995</u>	<u>\$ 105,995</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 56,140	\$ 1,618	\$	\$ 7,700	\$ 7,700	\$ 7,700
Contract Income	422,940	514,507	662,303	679,069	679,069	679,069
Total Resources	<u>\$ 479,080</u>	<u>\$ 516,125</u>	<u>\$ 662,303</u>	<u>\$ 686,769</u>	<u>\$ 686,769</u>	<u>\$ 686,769</u>
Requirements						
Personnel Services	\$ 418,680	\$ 458,675	\$ 496,058	\$ 515,546	\$ 515,546	\$ 515,546
Materials and Services	58,539	57,014	166,245	163,523	163,523	163,523
Capital Outlay	243			7,700	7,700	7,700
Ending Fund Balance	1,618	436				
Total Requirements	<u>\$ 479,080</u>	<u>\$ 516,125</u>	<u>\$ 662,303</u>	<u>\$ 686,769</u>	<u>\$ 686,769</u>	<u>\$ 686,769</u>
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income				1,000,000	1,000,000	1,000,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Requirements						
Materials and Services	\$	\$	\$	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Special Revenue Fund Total						
Beginning Fund Balance	\$ 327,103	\$ 162,436	\$ 109,000	\$ 117,695	\$ 117,695	\$ 117,695
Total Resources	1,259,931	1,169,558	2,084,444	2,999,680	2,999,680	2,999,680
Total Requirements	1,424,598	1,241,559	2,160,816	3,062,375	3,062,375	3,062,375
Ending Fund Balance	<u>\$ 162,436</u>	<u>\$ 90,435</u>	<u>\$ 32,628</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>

Special Revenue Fund - Expenditures by Category

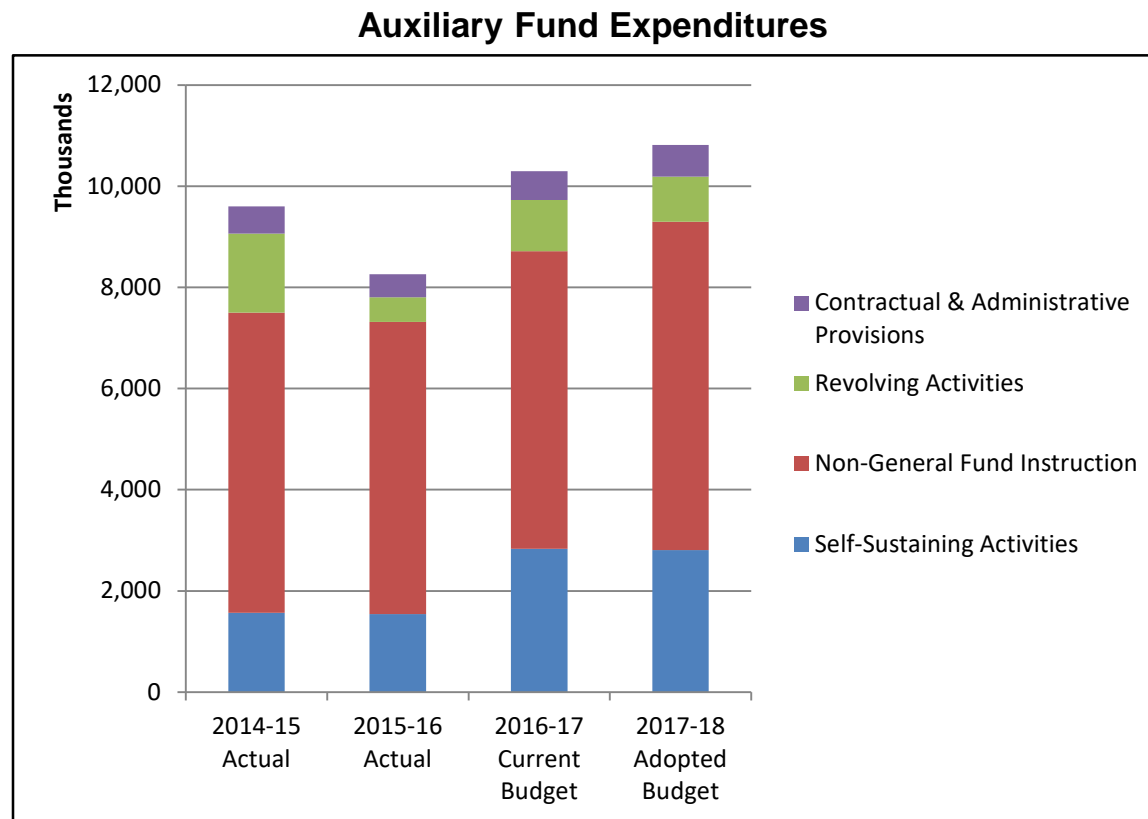
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Federal Grants							
ABE - Special Projects	2.5	\$ 227,017	\$ 43,618	\$	\$	\$	\$ 270,635
Carl Perkins	2.7	86,293	35,450				121,743
SBA Grant	0.5	36,890					36,890
SBA Grant Match	0.5	36,039					36,039
SBA Portable Assistance Project	0.3	20,000					20,000
NSF - NEVTEX Grant	0.2	9,500	80,500				90,000
Strengthening Institutions Program	6.1	380,687	169,313				550,000
Ending Fund Balance							30,000
Total Expenditures	12.8	\$ 796,426	\$ 328,881	\$ -	\$ -	\$ -	\$ 1,155,307
State Grants							
OBDD	0.6	\$ 42,304	\$	\$	\$	\$	\$ 42,304
Scale Oregon Grant (Grow Oregon)	0.8	42,000					42,000
ABS Pathways	0.3	16,575	18,425				35,000
Oregon Developmental Education			10,000				10,000
Partners in Practice			20,000				20,000
Ending Fund Balance							20,000
Total Expenditures	1.7	\$ 100,879	\$ 48,425	\$ -	\$ -	\$ -	\$ 169,304

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Other Grants							
Cascade Health Services Support	0.2	\$ 13,300	\$ 12,700	\$	\$	\$	\$ 26,000
ABS- Partnership to End Poverty			5,000				5,000
Veteran-Partnership to End Poverty	0.2	9,000	2,000				11,000
Regional Promise Grant			25,000				25,000
St. Charles-GANAS Program			500				500
Better Together			9,520				9,520
Ford Family Foundation PIP Funds			6,400				6,400
Deer Ridge Ford Family Foundation	0.1	7,075					7,075
Deer Ridge Entrepreneurship	0.2	10,500					10,500
Ending Fund Balance							5,000
Total Expenditures	<u>0.7</u>	<u>\$ 39,875</u>	<u>\$ 61,120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,995</u>
Contracts							
Deer Ridge Correctional Institution	5.3	\$ 509,066	\$ 94,203	\$	\$	\$	\$ 603,269
OCF - GANAS			10,300				10,300
OCF - Advanced Electric Drive System				7,700			7,700
WEBCO-Partners in Practice	0.3	6,480	59,020				65,500
Ending Fund Balance							
Total Expenditures	<u>5.6</u>	<u>\$ 515,546</u>	<u>\$ 163,523</u>	<u>\$ 7,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 686,769</u>
New Programs							
New Programs		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</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 - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 2,484,205	\$ 2,469,428	\$ 2,685,464	\$ 3,169,981	\$ 3,219,981	\$ 3,219,981
Tuition and Fees	234,957	196,774	307,123	293,656	293,656	293,656
Grants and Contracts	3,570	870	5,000	5,000	5,000	5,000
Other Income	292,871	483,647	596,500	484,500	484,500	484,500
Sales of Goods and Services	22,546	25,550	28,000	28,000	28,000	28,000
Program and Fee Income	607,653	873,261	800,632	780,593	780,593	780,593
Donations	35,858	37,552	53,772	53,772	53,772	53,772
Interest Income	2,109	5,561	5,142	25,279	25,279	25,279
Transfers In	351,052	743,171	165,642	222,687	172,687	172,687
Total Resources	<u>\$ 4,034,821</u>	<u>\$ 4,835,814</u>	<u>\$ 4,647,275</u>	<u>\$ 5,063,468</u>	<u>\$ 5,063,468</u>	<u>\$ 5,063,468</u>
Requirements						
Personnel Services	\$ 314,200	\$ 402,415	\$ 623,457	\$ 524,004	\$ 524,004	\$ 524,004
Materials and Services	674,922	813,482	1,293,302	1,376,123	1,376,123	1,376,123
Capital Outlay	110,159	64,144	297,900	265,900	265,900	265,900
Transfers Out	466,112	265,228	620,120	642,872	642,872	642,872
Ending Fund Balance	2,469,428	3,290,545	1,812,496	2,254,569	2,254,569	2,254,569
Total Requirements	<u>\$ 4,034,821</u>	<u>\$ 4,835,814</u>	<u>\$ 4,647,275</u>	<u>\$ 5,063,468</u>	<u>\$ 5,063,468</u>	<u>\$ 5,063,468</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 4,423,497	\$ 4,091,113	\$ 3,087,893	\$ 3,041,000	\$ 3,041,000	\$ 3,041,000
Tuition and Fees	3,845,802	3,634,917	3,401,498	3,408,934	3,408,934	3,408,934
Grants and Contracts	7,238		30,000	40,000	40,000	40,000
Other Income	13,387	8,535	20,000	20,000	20,000	20,000
Sales of Goods and Services	2,215	1,965	13,000	13,000	13,000	13,000
Program and Fee Income	537,266	627,673	495,168	522,000	522,000	522,000
Donations	1,175	7,846	20,000	30,000	30,000	30,000
Interest Income	6,523	12,134	6,685	14,593	14,593	14,593
Transfers In	1,189,247	1,375,576	808,733	824,907	824,907	824,907
Total resources	\$ 10,026,350	\$ 9,759,759	\$ 7,882,977	\$ 7,914,434	\$ 7,914,434	\$ 7,914,434
Requirements						
Personnel Services	\$ 3,674,465	\$ 3,512,522	\$ 3,769,691	\$ 3,853,643	\$ 3,853,643	\$ 3,853,643
Materials and Services	936,915	1,209,362	862,569	865,526	865,526	865,526
Capital Outlay	51,857	436,184	261,000	251,000	251,000	251,000
Transfers Out	1,272,000	613,505	990,000	1,520,000	1,520,000	1,520,000
Ending Fund Balance	4,091,113	3,988,186	1,999,717	1,424,265	1,424,265	1,424,265
Total Requirements	\$ 10,026,350	\$ 9,759,759	\$ 7,882,977	\$ 7,914,434	\$ 7,914,434	\$ 7,914,434

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 1,388,473	\$ 578,872	\$ 950,000	\$ 1,121,961	\$ 1,121,961	\$ 1,121,961
Grants and Contracts	416,974	334,446	488,633	272,625	272,625	272,625
Other Income	201,943	698,816	100,000			
Interest Income	776		2,020	9,119	9,119	9,119
Transfers In	129,958	132,513	137,413	194,756	194,756	194,756
Total Resources	<u>\$ 2,138,124</u>	<u>\$ 1,744,647</u>	<u>\$ 1,678,066</u>	<u>\$ 1,598,461</u>	<u>\$ 1,598,461</u>	<u>\$ 1,598,461</u>
Requirements						
Personnel Services	\$ 518,675	\$ 475,852	\$ 585,324	\$ 467,381	\$ 467,381	\$ 467,381
Materials and Services	64,327	12,258	274,060	220,000	220,000	220,000
Transfers Out	976,250		150,000	200,000	200,000	200,000
Ending Fund Balance	578,872	1,256,537	668,682	711,080	711,080	711,080
Total Requirements	<u>\$ 2,138,124</u>	<u>\$ 1,744,647</u>	<u>\$ 1,678,066</u>	<u>\$ 1,598,461</u>	<u>\$ 1,598,461</u>	<u>\$ 1,598,461</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 1,034,470	\$ 893,171	\$ 771,000	\$ 706,829	\$ 706,829	\$ 706,829
Other Income	10,362	39,438	15,000	30,000	30,000	30,000
Program and Fee Income	9,878	9,878	15,000	15,000	15,000	15,000
Interest Income	69,974	65,011	76,407	80,176	80,176	80,176
Transfers In	307,000	287,000	282,000	267,000	267,000	267,000
Total Resources	\$ 1,431,684	\$ 1,294,498	\$ 1,159,407	\$ 1,099,005	\$ 1,099,005	\$ 1,099,005
Requirements						
Personnel Services	\$ 286,100	\$ 304,678	\$ 268,502	\$ 264,178	\$ 264,178	\$ 264,178
Materials and Services	72,537	39,834	251,000	227,290	227,290	227,290
Capital Outlay	109,876	70,020	6,345	100,000	100,000	100,000
Transfers Out	70,000	40,000	40,000	40,000	40,000	40,000
Ending Fund Balance	893,171	839,966	593,560	467,537	467,537	467,537
Total Requirements	\$ 1,431,684	\$ 1,294,498	\$ 1,159,407	\$ 1,099,005	\$ 1,099,005	\$ 1,099,005
Auxiliary Fund Total						
Beginning Fund Balance	\$ 9,330,645	\$ 8,032,584	\$ 7,494,357	\$ 8,039,771	\$ 8,089,771	\$ 8,089,771
Total Resources	8,300,334	9,602,134	7,873,368	7,635,597	7,585,597	7,585,597
Total Requirements	9,598,395	8,259,484	10,293,270	10,817,917	10,817,917	10,817,917
Ending Fund Balance	\$ 8,032,584	\$ 9,375,234	\$ 5,074,455	\$ 4,857,451	\$ 4,857,451	\$ 4,857,451

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	1.10	\$ 35,750	\$	\$	\$	\$	\$ 35,750
Deer Ridge Foundation Support	0.10	7,772	1,000				8,772
Public Safety			35,000				35,000
Law Enforcement Testing	0.10	2,600					2,600
MATC Industry Training Account			1,545				1,545
Sustainability Fund			10,000	10,000			20,000
Dental Clinic			3,000				3,000
Pharmacy Tech			4,000				4,000
Dental Program			27,570				27,570
Medical Assisting Program			5,000				5,000
Teaching and Learning Center			20,000				20,000
General Testing	0.10	1,728	14,000				15,728
Art Cards			7,000				7,000
Auto and Industrial Fees			40,600				40,600
Facility Fees	0.50	32,091	20,300	50,000	5,000		107,391
Club Sports	0.70	16,605	18,737				35,342
College Activities			100,000		35,000		135,000
Classified Training			20,000				20,000
Performing Arts			1,545				1,545
Hybrid Vehicle Fleet			12,060				12,060
Special Programs - Admin Vehicles	1.50	125,324	8,060		66,757		200,141
			28,296	30,000			58,296
Physiology Lab Activities	0.30	5,535	6,000	15,000			26,535
Library Book Account			10,300	22,000			32,300
PCA Wellness	0.10	5,300	5,150				10,450

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Self-Sustaining Activities							
Outdoor Recreation Program		\$	\$ 7,060	\$	\$	\$	\$ 7,060
Enrollment Services Support			23,000				23,000
Accreditation			10,000				10,000
College Now	1.60	111,751	12,500				124,251
Salvage Sales			10,000				10,000
CTE Accreditation			15,000				15,000
Media Activities			4,000	42,000			46,000
Tutor/Testing Activities	2.60	87,182	39,150	10,000			136,332
Institutional Advancement			15,000				15,000
Student Honors Recognition			3,340				3,340
Innovation Account			122,000		100,678		222,678
Mazama Lab Fees	0.10	8,039	50,450	30,000			88,489
Tool Room Deposits			3,000				3,000
Computer Lab Printers	0.20	3,688	11,090	13,000			27,778
Instructional Projects	0.20	15,960	50,000	5,000			70,960
Oregon Intl Education Consortium			5,000				5,000
Student Government	2.30	48,093	94,460	13,400	65,437		221,390
The Broadside	0.70	16,586	26,382	500			43,468
Blue Sky			35,000				35,000
Elevation Gratuity Fund			45,000				45,000
CIS Software				5,000			5,000
Cascades East Transit Program			65,880				65,880
Student Government Programs			40,698				40,698
Student Government Reserve			30,000				30,000
Redmond Campus Operations			126,950	10,000	100,000		236,950

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Self-Sustaining Activities							
Chandler Lab Operations		\$	\$ 47,000	\$ 10,000	\$ 250,000	\$	\$ 307,000
Prineville Campus Operations			5,000		20,000		25,000
ITS Services Support			40,000				40,000
Campus Services Support			40,000				40,000
Ending Fund Balance							2,254,569
Total Expenditures	<u>12.20</u>	<u>\$ 524,004</u>	<u>\$ 1,376,123</u>	<u>\$ 265,900</u>	<u>\$ 642,872</u>	<u>\$ -</u>	<u>\$ 5,063,468</u>
Non-General Fund Instruction							
Summer Session	16.50	\$ 955,000	\$ 6,000	\$	\$ 1,350,000	\$	\$ 2,311,000
International Programs	0.30	16,575	101,600				118,175
SBDC Program Activities	1.10	90,667	54,200	4,000			148,867
Business Development & Training Gen	0.60	60,677					60,677
ABE General Purpose	9.10	762,560	38,926				801,486
Outreach Centers			26,000		50,000		76,000
Veterinarian Tech Program			21,000				21,000
Culinary Foundation Fund			15,000	15,000			30,000
EMT Practical Exam	0.70	20,000					20,000
Contracted Credit Classes	0.70	43,880	46,000		20,000		109,880
Community & Professional Education	16.20	1,156,228	461,000	10,000			1,627,228
Licensed Massage Therapy			23,300	2,000			25,300
Aviation Program - Simulator Fees	12.20	748,056	46,000	200,000	100,000		1,094,056
Unmanned Aerial Systems Operations			26,500	20,000			46,500
Ending Fund Balance							1,424,265
Total Expenditures	<u>57.40</u>	<u>\$ 3,853,643</u>	<u>\$ 865,526</u>	<u>\$ 251,000</u>	<u>\$ 1,520,000</u>	<u>\$ -</u>	<u>\$ 7,914,434</u>

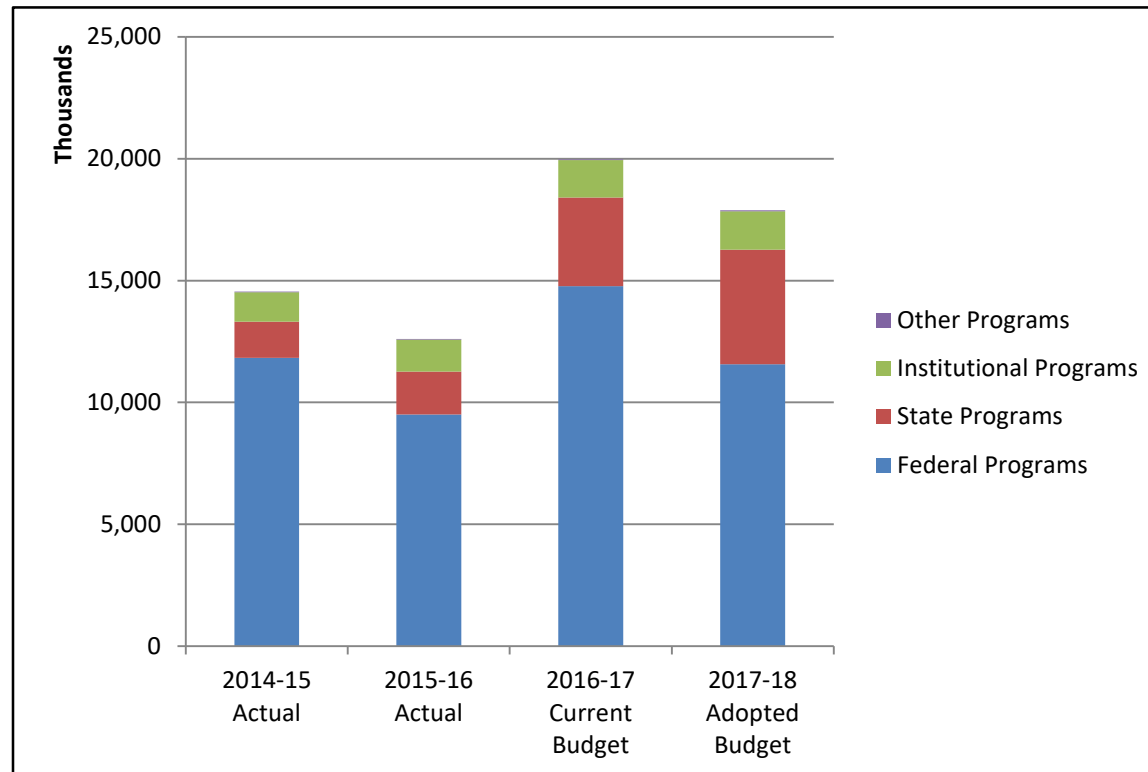
Auxiliary Fund - Expenditures by Category

	<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 2017-18 ADOPTED Budget
Revolving							
Foundation Billings	4.80	\$ 467,381	\$	\$	\$	\$	\$ 467,381
Partnership Collaborations			220,000		200,000		420,000
Ending Fund Balance							711,080
Total Expenditures	<u>4.80</u>	<u>\$ 467,381</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 1,598,461</u>
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 65,900	\$	\$ 35,000	\$	\$ 100,900
Adjunct Faculty Professional Improvement			16,240		5,000		21,240
ABE Professional Development Funds			10,000				10,000
Admin. Prof. Dev. & Sabbatical			10,150				10,150
Sabbatical - Faculty	1.00	114,178					114,178
Unemployment Reserve	n/a	150,000					150,000
Insurance Reserve Deductible			50,000				50,000
Keyes Education Fund			75,000	100,000			175,000
Ending Fund Balance							467,537
Total Expenditures	<u>1.00</u>	<u>\$ 264,178</u>	<u>\$ 227,290</u>	<u>\$ 100,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 1,099,005</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 Expenditures



Financial Aid Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 11,736	\$ 12,301	\$ 11,000	\$	\$	\$
Grants	11,737,220	9,411,607	14,670,000	11,470,000	11,470,000	11,470,000
Other Income	45,436	41,162	47,800	51,000	51,000	51,000
Transfers In	47,580	50,770	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 11,841,972</u>	<u>\$ 9,515,840</u>	<u>\$ 14,778,800</u>	<u>\$ 11,571,000</u>	<u>\$ 11,571,000</u>	<u>\$ 11,571,000</u>
Requirements						
Personnel Services	\$ 184,238	\$ 196,263	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Materials and Services	11,645,433	9,307,887	14,547,800	11,351,000	11,351,000	11,351,000
Ending Fund Balance	12,301	11,690	11,000			
Total Requirements	<u>\$ 11,841,972</u>	<u>\$ 9,515,840</u>	<u>\$ 14,778,800</u>	<u>\$ 11,571,000</u>	<u>\$ 11,571,000</u>	<u>\$ 11,571,000</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	1,483,922	1,761,700	3,650,000	4,700,000	4,700,000	4,700,000
Total Resources	<u>\$ 1,483,922</u>	<u>\$ 1,761,700</u>	<u>\$ 3,650,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>
Requirements						
Materials and Services	\$ 1,483,922	\$ 1,761,700	\$ 3,650,000	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000
Ending Fund Balance						
Total Requirements	<u>\$ 1,483,922</u>	<u>\$ 1,761,700</u>	<u>\$ 3,650,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 319,491	\$ 310,409	\$ 295,000	\$ 314,000	\$ 314,000	\$ 314,000
Foundation Contributions	1,117,997	1,220,445	1,267,818	1,317,818	1,317,818	1,317,818
Interest Income	272	622	638	2,740	2,740	2,740
Transfers In	83,009	176,412	182,182	182,182	182,182	182,182
Total Resources	<u>\$ 1,520,769</u>	<u>\$ 1,707,888</u>	<u>\$ 1,745,638</u>	<u>\$ 1,816,740</u>	<u>\$ 1,816,740</u>	<u>\$ 1,816,740</u>
Requirements						
Materials and Services	\$ 1,210,360	\$ 1,317,423	\$ 1,480,000	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000
Transfers Out			50,000	50,000	50,000	50,000
Ending Fund Balance	310,409	390,465	215,638	236,740	236,740	236,740
Total Requirements	<u>\$ 1,520,769</u>	<u>\$ 1,707,888</u>	<u>\$ 1,745,638</u>	<u>\$ 1,816,740</u>	<u>\$ 1,816,740</u>	<u>\$ 1,816,740</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 105,754	\$ 109,619	\$ 110,000	\$ 106,036	\$ 106,036	\$ 106,036
Other Income	4,734		5,000	5,000	5,000	5,000
Trust and Interest Income	26,133	31,720	27,430	26,891	26,891	26,891
Transfers In	3,000					
Total Resources	<u>\$ 139,621</u>	<u>\$ 141,339</u>	<u>\$ 142,430</u>	<u>\$ 137,927</u>	<u>\$ 137,927</u>	<u>\$ 137,927</u>
Requirements						
Personnel Services	\$ 760	\$ 270	\$ 3,371	\$ 3,455	\$ 3,455	\$ 3,455
Materials and Services	29,242	21,844	25,435	25,735	25,735	25,735
Ending Fund Balance	109,619	119,225	113,624	108,737	108,737	108,737
Total Requirements	<u>\$ 139,621</u>	<u>\$ 141,339</u>	<u>\$ 142,430</u>	<u>\$ 137,927</u>	<u>\$ 137,927</u>	<u>\$ 137,927</u>
Financial Aid Fund Total						
Beginning Fund Balance	\$ 436,981	\$ 432,329	\$ 416,000	\$ 420,036	\$ 420,036	\$ 420,036
Total Resources	14,549,303	12,694,438	19,900,868	17,805,631	17,805,631	17,805,631
Total Requirements	14,553,955	12,605,387	19,976,606	17,880,190	17,880,190	17,880,190
Ending Fund Balance	<u>\$ 432,329</u>	<u>\$ 521,380</u>	<u>\$ 340,262</u>	<u>\$ 345,477</u>	<u>\$ 345,477</u>	<u>\$ 345,477</u>

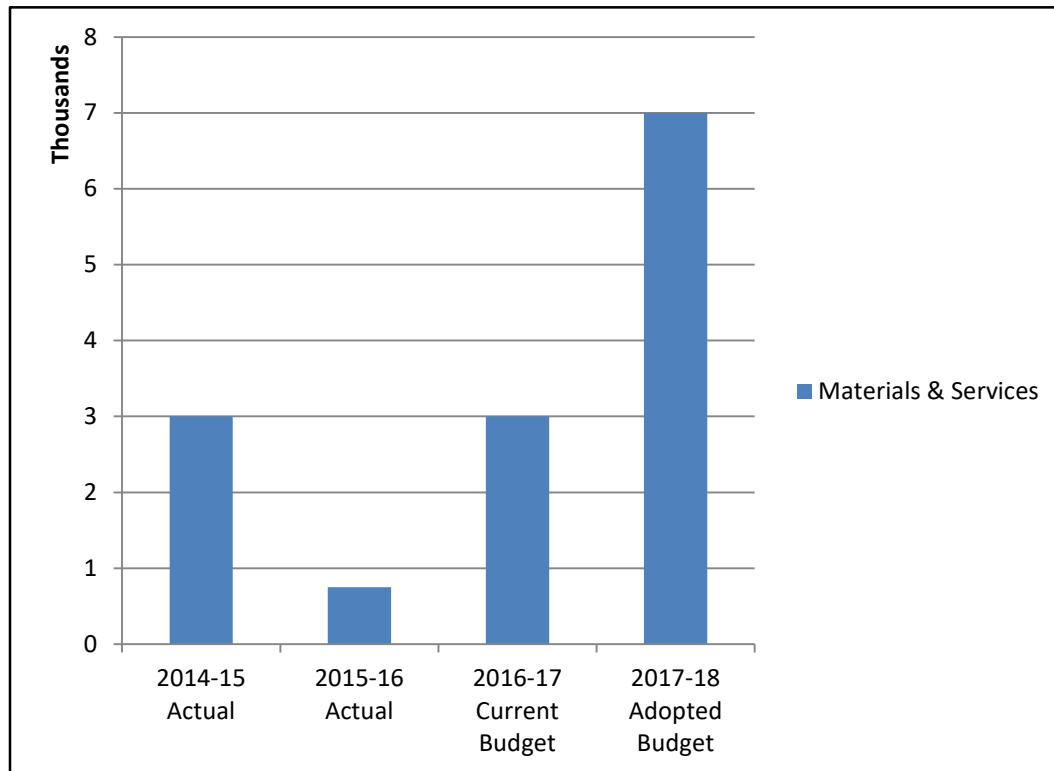
Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 ADOPTED Budget
Federal Grants							
College Work Study	10.4	\$ 220,000	\$ 26,000	\$	\$	\$	246,000
SEOG			300,000				300,000
PELL			11,025,000				11,025,000
Ending Fund Balance							
Total Expenditures	<u>10.4</u>	<u>\$ 220,000</u>	<u>\$ 11,351,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,571,000</u>
State Grants							
State Need		\$	\$ 2,500,000	\$	\$	\$	\$ 2,500,000
Private Scholarship Awards - State			200,000				200,000
Oregon Promise Grant			2,000,000				2,000,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 4,700,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,700,000</u>
Financial Aid - Institutional							
Foundation		\$	\$ 1,500,000	\$	\$	\$	\$ 1,500,000
COCC Financial Aid Fund			30,000		50,000		80,000
Ending Fund Balance							236,740
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 1,530,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 1,816,740</u>
Financial Aid - Other							
Native American Program	0.2	\$ 3,455	\$ 20,735	\$	\$	\$	\$ 24,190
Veteran's Fund			5,000				5,000
Ending Fund Balance							108,737
Total Expenditures	<u>0.2</u>	<u>\$ 3,455</u>	<u>\$ 25,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,927</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 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 372,026	\$ 370,833	\$ 371,725	\$ 373,652	\$ 373,652	\$ 373,652
Interest Income	1,807	2,288	2,665	3,736	3,736	3,736
Total Resources	\$ 373,833	\$ 373,121	\$ 374,390	\$ 377,388	\$ 377,388	\$ 377,388
Requirements						
Materials and Services	\$ 3,000	\$ 750	\$ 3,000	\$ 7,000	\$ 7,000	\$ 7,000
Ending Fund Balance	370,833	372,371	371,390	370,388	370,388	370,388
Total Requirements	\$ 373,833	\$ 373,121	\$ 374,390	\$ 377,388	\$ 377,388	\$ 377,388

Appendix

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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	2014 FFC Bonds	Total Principal/Interest
2018	3,125,250	1,111,542	1,260,188	5,496,980
2019	3,218,250	1,166,542	1,258,388	5,643,180
2020	3,315,350	1,226,542	1,260,988	5,802,880
2021	3,412,525	1,286,542	1,262,788	5,961,855
2022	3,514,663	1,346,542	1,258,788	6,119,993
2023	3,622,537	1,411,542	1,259,188	6,293,267
2024	3,730,438	1,481,542	1,258,788	6,470,768
2025	3,842,887	1,552,301	1,257,588	6,652,776
2026	3,957,238	1,625,292	1,260,588	6,843,118
2027	4,079,175	1,704,920	1,257,588	7,041,683
2028	4,201,143	786,720	1,258,788	6,246,651
2029	4,324,148		1,257,788	5,581,936
2030	4,457,498		1,260,288	5,717,786
2031			1,261,175	1,261,175
2032			1,260,788	1,260,788
2033			1,259,125	1,259,125
2034			1,261,188	1,261,188
2035			1,261,763	1,261,763
2036			1,257,963	1,257,963
2037			1,257,963	1,257,963
2038			1,261,563	1,261,563
2039			1,258,563	1,258,563
2040			1,259,163	1,259,163
2041			1,258,163	1,258,163
2042			1,257,900	1,257,900
2043			1,260,725	1,260,725
2044			1,261,412	1,261,412
Total	<u>\$ 48,801,102</u>	<u>\$ 14,700,027</u>	<u>\$ 34,009,198</u>	<u>\$ 81,134,048</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.

Summary of Transfers

This schedule provides a summary of interfund transfers by fund type.

Transfers-out			Transfers-in							
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Enterprise Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total Transfers-in
Instruction	(\$865,946)	ABS and Community Learning support	\$829,907					\$36,039		\$865,946
Instructional Support	(\$202,000)	Faculty professional improvement, sabbatical, and accreditation.	\$202,000							\$202,000
Student Services	(\$1,250)	Student honors program	\$1,250							\$1,250
College Support Services	(\$203,321)	Unemployment reserve, administrative & classified training, innovation, and foundation staff support.	\$203,321							\$203,321
Campus Services	(\$325,830)	New construction and repair & replacement.		\$325,830						\$325,830
Information Technology	(\$534,131)	Computer life cycle replacement and IT server infrastructure.		\$534,131						\$534,131
Financial Aid	(\$182,182)	Scholarship match					\$182,182			\$182,182
Total General Fund Transfers	(\$2,314,660)									\$2,314,660
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$300,000)	General fund support.							\$300,000	\$300,000
Enterprise Fund	(\$1,532,789)	Book store general fund support, residence hall debt service and reserves			\$1,260,789	\$182,000			\$90,000	\$1,532,789
Auxiliary Fund	(\$2,402,872)	Faculty professional improvement, student government programs, capital equipment fund, and general fund support.	\$272,872	\$250,000					\$1,880,000	\$2,402,872
Internal Service Fund	(\$10,000)	General fund support.							\$10,000	\$10,000
Financial Aid Fund	(\$50,000)	College match on work study					\$50,000			\$50,000
Capital Projects Fund	(\$540,090)	Facilities support and enterprise fund.		\$240,090		\$300,000				\$540,090
Total Non-General Fund Transfers	(\$4,835,751)									\$4,835,751
Total Interfund Transfers	(\$7,150,411)		\$1,509,350	\$1,350,051	\$1,260,789	\$482,000	\$232,182	\$36,039	\$2,280,000	\$7,150,411

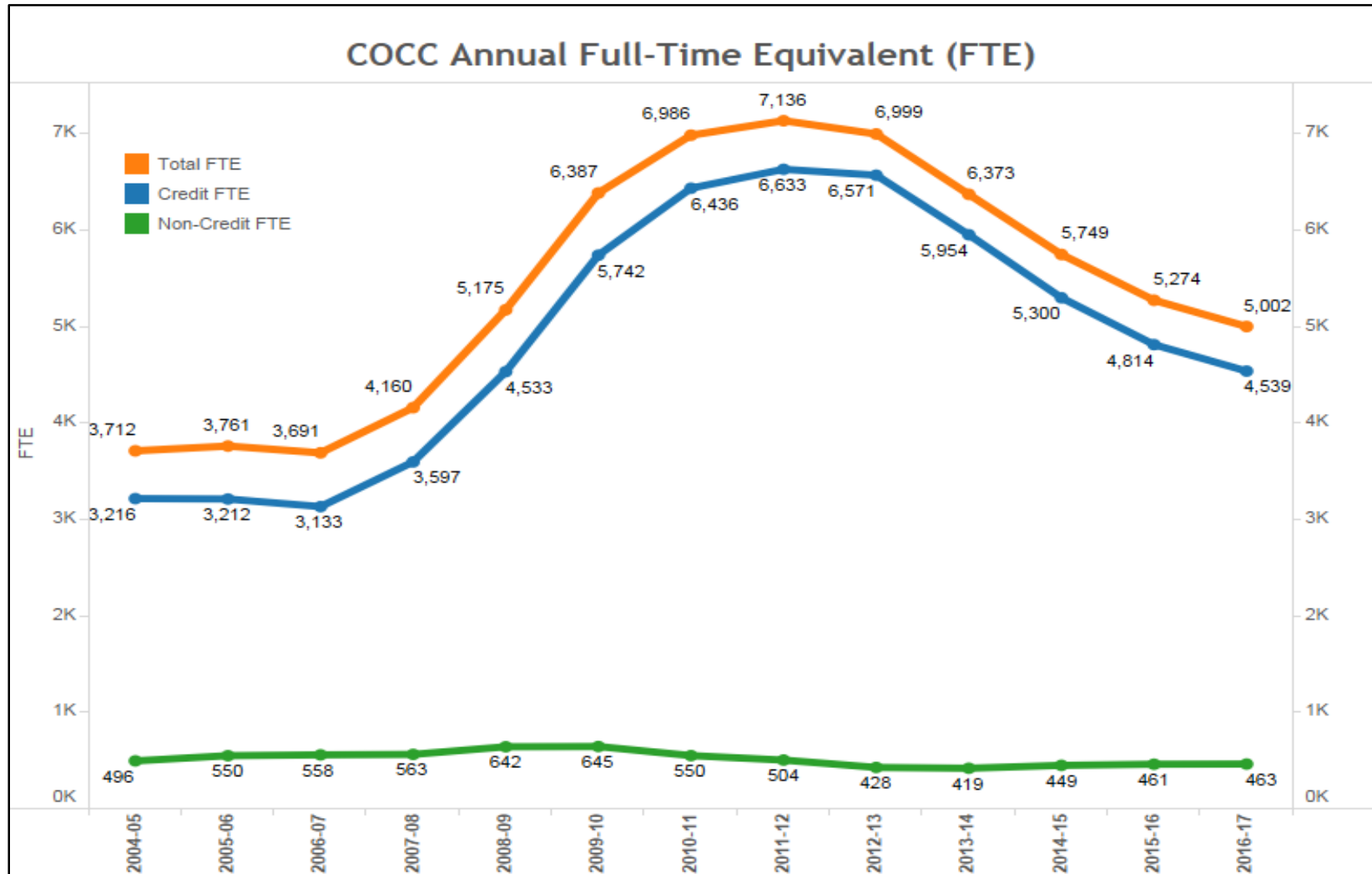
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

#	Description	Amount
1	Vet Tech - Plastinated stomach of a cow	\$ 1,199
2	MATC - (2) Tilting rotary tables with dividing plates	1,500
3	MATC - (2) Taper attachments for lathes	3,350
4	Library - (1) Microfilm scanner/reader to replace aged microfilm library machines	4,650
5	Grounds - New benches for Library front patio	7,380
6	Chemistry - Ultraviolet-visible (uv-vis) spectrophotometer	8,908
7	MATC - (3) Wire feeders for welding machines	6,500
8	Nursing - (20) Laboratory kits	2,650
9	Automotive - Vehicle programming software license	4,980
10	Custodial - (1) Stand up Sweeper for carpets and floors	3,249
11	CIS - (2) Computer virtualization servers in Pioneer 232 Networking lab/classroom	9,580
12	Speech/Communications - (3) Workstations with SP 242	3,900
13	MATC - Upgraded software and computer for coordinate measuring machine	5,475
14	MATC - Laptop for MATC program	2,000
15	Fiscal Services - Intellicheck software	29,160
16	Medical Assisting - (8) Laptop computers	10,329
17	Custodial - (2) Stand up auto scrubbers @ \$7,698 each	15,396
18	Grounds - (1) Lawn Vacuum for Toro Groundsmaster mower	16,113
19	Automotive - (2) FCAT-30 Fuel Cell Automotive Trainers	10,275
20	Grounds - (8) Eco-friendly, commercial self-watering planters	4,531
21	Grounds -Toro TRX 16 Trencher	11,780
22	Foundation- Software to support scholarship process	2,900
23	WLC - Printer for Ochoco language lab	1,228
24	HHP - Fleet of canoes and necessary gear	38,343
25	Social Science - 55 inch NEC LED commercial display for Modoc lobby	5,973
26	CPS - Replace two vehicle laptop computers	4,024
27	CPS - CAD system to track all patrol related operations	8,700
28	SFS - Structural fire turnouts	25,927
	Total Approved Capital Requests	<u>\$ 250,000</u>

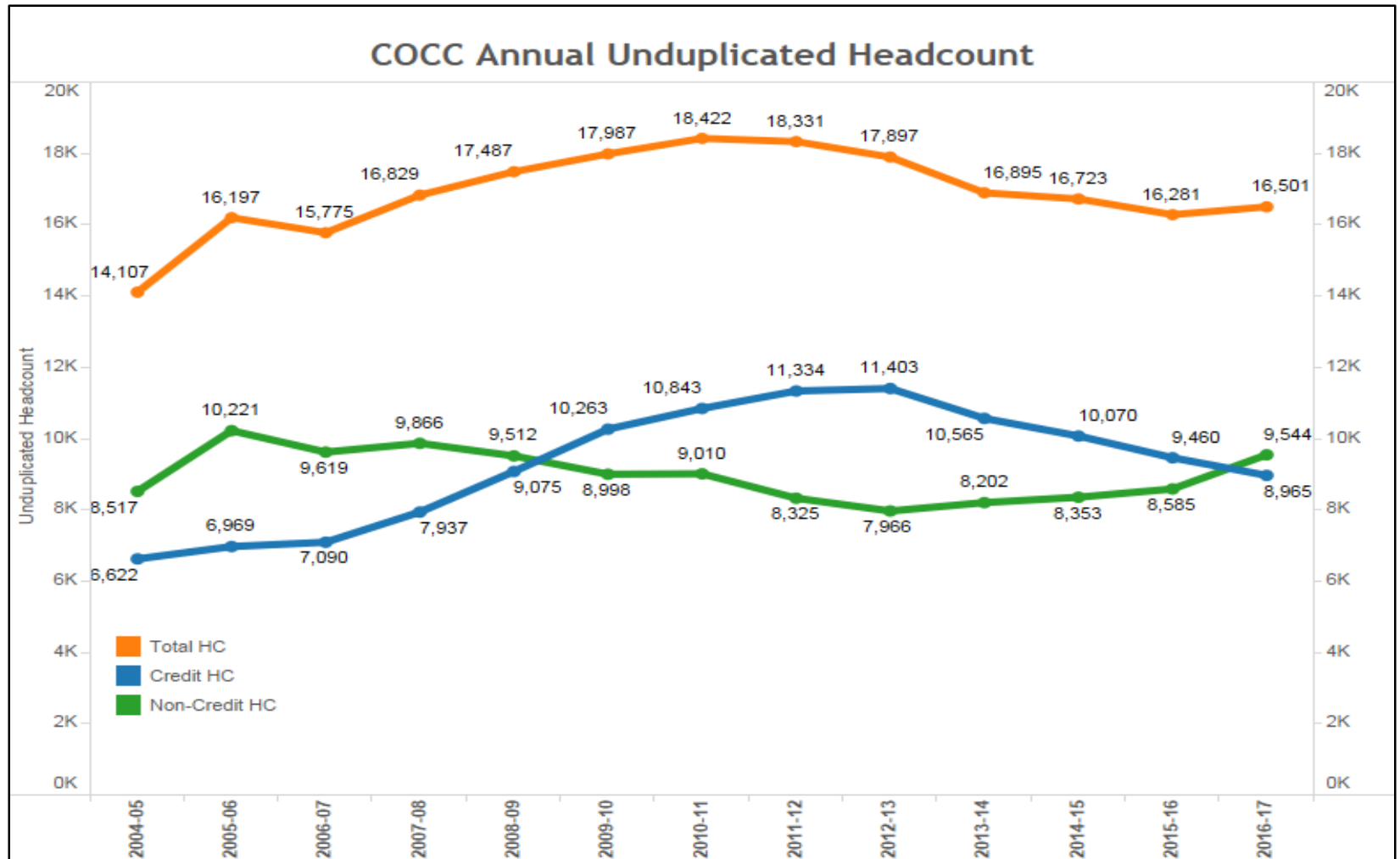
Enrollment Graph

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



Enrollment Graph

This graph provides student enrollment history measured by headcount.



Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Shawn Antoni**, 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

1777 SW Chandler Ave, Bend OR 97702

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 - Legals

Case: P0040293

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:

2/10/17 Page C6

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

Dated at Bend, Oregon, this 13 day of February, 2017.

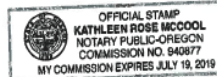
Shawn Antoni
Signature

AdName: 20832990A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 13 day of Feb, 2017 by Shawn Antoni

Kathleen Rose McCool
Notary Public for Oregon



No. _____ In the _____ Court of the	LEGAL NOTICE NOTICE OF BUDGET COMMITTEE MEETING	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 the time. Copies of the Budget document will be available at the Christianson Board Room at the time of the meeting. Dr. Shirley I. Meisall Chief Executive and Budget Officer
STATE OF OREGON for the COUNTY OF DESCHUTES	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 8th day of March 2017 at 5:30 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 2017-18.	
AFFIDAVIT OF PUBLICATION		
Filed _____		
By _____		
From the Office of _____		
Attorney for _____		

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Shawn Antoni**, 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

1777 SW Chandler Ave, Bend OR 97702

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 - Legals

Case: P0040396

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 Or...

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:

3/1/17 Page C6

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

Dated at Bend, Oregon, this 1 day of March, 2017.

Shawn Antoni
Signature

AdName: 20836551A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 1 day of Mar, 2017 by Shawn Antoni

Low Annie Lamont
Notary Public for Oregon



No. _____ In the _____ Court of the	LEGAL NOTICE NOTICE OF BUDGET COMMITTEE MEETING	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. Dr. Shirley I. Meisall Chief Executive and Budget Officer
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AFFIDAVIT OF PUBLICATION		
Filed _____		
By _____		
From the Office of _____		
Attorney for _____		

Publication Notices

Affidavit of Publication
STATE OF OREGON, COUNTY OF DESCHUTES

I, **Shawn Antoni**, 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
1777 SW Chandler Ave, Bend OR 97702

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 - Legals
Legal Description:

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:

May 26, 2017 Page C6

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


Dated at Bend, Oregon, this 26 day of May, 2017. Shawn Antoni
Signature


AdName: 20858942D

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 26 day of May, 2017 by Shawn Antoni

Nicole Olson
Notary Public for Oregon



<p>No. _____</p> <p>In the _____ Court of the</p> <p style="text-align: center;">STATE OF OREGON for the COUNTY OF DESCHUTES</p> <hr/> <p style="text-align: center;">AFFIDAVIT OF PUBLICATION</p> <p>Filed _____</p> <p>By _____</p> <p>From the Office of _____</p> <p>Attorney for _____</p>	
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Form CC-1

FORM CC-1	NOTICE OF BUDGET HEARING		
<p>A public meeting of the Central Oregon Community College will be held on June 14, 2017 at 6:00 _____ am X pm at COCC Crook County Open Campus, 510 SE Lynn Blvd, Prineville, OR 97754. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 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 between the hours of 8:00 a.m. and 5:00 p.m., or online at N/A. This Budget is for an X annual _____ biennial budget period. This budget was prepared on a basis of accounting that is X the same as _____ different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:</p>			
<p>Contact: Lisa Bloyer, Director of Fiscal Services Telephone: 541-383-7711 Email: lbloyer@cocc.edu</p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$31,613,688	\$25,779,973	\$26,095,050
Current Year Property Taxes, other than Local Option Taxes	\$17,533,489	\$18,658,615	\$19,261,065
Current Year Local Option Property Taxes			
Tuition and Fees	\$20,648,256	\$20,611,621	\$21,033,590
Other Revenue from Local Sources	\$2,049,577	\$2,850,754	\$3,555,512
Revenue from State Sources	\$11,381,343	\$12,501,304	\$13,431,304
Revenue from Federal Sources	\$9,793,413	\$15,947,505	\$12,559,268
Interfund Transfers	\$6,813,422	\$6,975,741	\$7,100,411
All Other Budget Resources	\$9,515,324	\$10,901,580	\$11,028,077
Total Resources	\$109,348,512	\$114,227,093	\$114,064,277
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$39,624,749	\$44,093,210	\$45,517,793
Materials & Services	\$11,633,682	\$17,293,293	\$17,346,831
Financial Aid	\$12,450,792	\$19,655,000	\$17,763,917
Capital Outlay	\$2,869,213	\$4,595,245	\$4,625,392
Debt Service	\$5,278,290	\$5,417,555	\$5,496,984
Interfund Transfers	\$6,813,422	\$6,975,741	\$7,100,411
Operating Contingency	\$0	\$800,000	\$800,000
All Other Expenditures			
Unappropriated Ending Fund Balance & Reserves	\$30,678,364	\$15,397,049	\$15,412,949
Total Requirements	\$109,348,512	\$114,227,093	\$114,064,277
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$24,432,517	\$27,310,493	\$28,377,710
FTE	287.6	307.2	315.8
Instructional Support	\$4,029,944	\$4,276,865	\$4,464,398
FTE	42.8	44.2	47.2
Student Services other than Student Loans and Financial Aid	\$7,256,157	\$9,936,419	\$9,693,079
FTE	48.9	59.5	59.5
Student Loans and Financial Aid	\$12,605,387	\$19,926,606	\$17,653,897
FTE	8.4	10.4	8.3
Community Services	\$398,287	\$847,519	\$1,416,897
FTE	4.8	4.0	4.9
Support Serv. other than Facilities Acquisition and Construction	\$14,859,313	\$17,856,646	\$19,639,160
FTE	153.1	144.3	139.1
Facilities Acquisition and Construction	\$2,996,831	\$5,481,000	\$4,008,792
FTE			
Interfund Transfers	\$6,813,422	\$6,975,741	\$7,100,411
Debt Service	\$5,278,290	\$5,418,755	\$5,496,984
Operating Contingency	\$0	\$800,000	\$800,000
Unappropriated Ending Fund Balance and Reserves	\$30,678,364	\$15,397,049	\$15,412,949
Total Requirements	\$109,348,512	\$114,227,093	\$114,064,277
Total FTE	545.6	569.6	574.8
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	Last Year 2015-16	This Year 2016-17	Next Year 2017-18
Permanent Rate Levy (Rate Limit 6204 per \$1,000)	0.6204	0.6204	0.6204
Local Option Levy			
Levy For General Obligation Bonds	\$2,917,063	\$3,188,773	\$3,321,151

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But Not Incurred
	July 1	July 1
General Obligation Bonds	\$34,955,000	
Other Bonds	\$28,179,080	
Other Borrowings		
Total	\$63,134,080	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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Form ED-50

Notice of Property Tax and Certification of Intent to Impose a Tax				FORM ED-50	
on Property for Education Districts				2017-2018	
To assessor of Deschutes, Jefferson, Crook, Klamath, Wasco and Lake County					
<ul style="list-style-type: none"> • File no later than JULY 15. • Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet. 				<input type="checkbox"/> Check here if this is an amended form.	
The <u>Central Oregon Community College</u> has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of <u>Deschutes, Jefferson, Crook,</u> County. The property tax, fee, charge or assessment is categorized as stated by this form.					
District Name: <u>Klamath, Wasco and Lake</u> Mailing Address of District: <u>2600 NW College Way</u> City: <u>Bend</u> State: <u>OR</u> Zip: <u>97703</u> Date Submitted: _____					
Contact Person: <u>Lisa Bloyer</u>		Title: <u>Director of Fiscal Services</u>		Daytime Telephone: <u>541-383-7711</u>	
				Contact Person Email: <u>lbloyer@cocc.edu</u>	
CERTIFICATION - You must check one box.					
<input checked="" type="checkbox"/> The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.					
<input type="checkbox"/> The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.					
PART I: TOTAL PROPERTY TAX LEVY					
				Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	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.			\$3,321,151	
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.				
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$3,321,151			
PART II: RATE LIMIT CERTIFICATION					
5. Permanent rate limit in dollars and cents per \$1,000	5	0.6204			
6. Election date when your new district received voter approval for your permanent rate limit	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 taxes, attach a sheet showing the information for each.					
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters	
150-504-075-6 (Rev. 12-15) (see the back for worksheet for lines 4a, 4b, and 4c)					
File with your assessor no later than JULY 15, unless granted an extension in writing.					

Budget Resolution

Date: June 14, 2017
Exhibit: 8.a
Approved: Yes No
Motion: _____

**Central Oregon Community College
Board of Directors: Resolution #1**

Prepared by: David Dona - Chief Financial Officer

Subject: Adopt the College Budget for 2017-18	
Strategic Plan Themes and Objectives	
Institutional Sustainability	IS.10 - Maintain student affordability while ensuring efficient and cost effective operations.

A. Background

The Budget Committee discussions for the 2017-18 budget focused on the State's appropriation for the community college support fund (CCSF), property taxes, declines in student enrollment, PERS rates, and health insurance costs. The approved budget was developed with conservative estimates in the primary revenue and expenditure categories and includes an \$800,000 general fund contingency the Board could authorize for use if actual revenue exceed budgeted revenue.

No changes were made to the budget approved by the Central Oregon Community College Budget Committee on May 10, 2017. 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 expenditures in a fund, but expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. In addition, the Board cannot increase the property tax rate or 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].

B. Options/Analysis

1. Adopt the budget at this time
2. Do not adopt the budget at this time.

C. Timing

The budget must be adopted before July 1, 2017 for the College to continue its operations.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby adopt the Budget for fiscal year 2017-18 in the aggregate amount of \$98,851,328 (total of all funds) approved by the Budget Committee on May 10, 2017.

Appropriation Resolution

Page 1 of 3

Date: June 14, 2017
 Exhibit: 6.b
 Approved: Yes No
 Motion: _____

**Central Oregon Community College
 Board of Directors: Resolution #2**

Prepared by: David Dona – Chief Financial Officer

Subject: Make Appropriations for the 2017-18 Budget	
Strategic Plan Themes and Objectives	
Institutional Sustainability	IS.10 - Maintain student affordability while ensuring efficient and cost effective operations.

- A. **Background**
 Appropriations provide local government with legal spending authority throughout the fiscal year. Separate appropriations are required for each fund in which you have budgeted expenditures [ORS 294.456(3)]. The resolution making appropriations must identify the appropriations by object classifications, which correspond to the expenditures categories in the budget.

GENERAL FUND

Instruction and Instructional Support	\$25,855,284	
Student Services	4,784,751	
College Support Services	5,675,326	
Campus Services	4,847,635	
Information Technology Services	5,107,985	
Financial Aid	295,079	
Contingency	<u>800,000</u>	
Total General Fund		\$47,368,080

DEBT SERVICE FUND

Principal	\$2,210,885	
Interest	3,286,099	
Materials and Services	<u>1,200</u>	
Total Debt Service Fund		\$ 5,498,184

Appropriation Resolution

Page 2 of 3		Exhibit: <u>6.b</u>
		June 14, 2017
<u>CAPITAL PROJECTS FUND</u>		
Personnel Services	\$ 85,416	
Materials and Services	1,967,122	
Capital Outlay	3,412,292	
Transfers Out	<u>660,090</u>	
Total Capital Projects Fund		\$ 6,124,920
<u>ENTERPRISE FUND</u>		
Personnel Services	\$ 1,111,509	
Materials and Services	4,440,188	
Capital Outlay	100,000	
Transfers Out	<u>1,532,789</u>	
Total Enterprise Fund		\$ 7,184,486
<u>INTERNAL SERVICE FUND</u>		
Personnel Services	\$ 108,696	
Materials and Services	198,000	
Capital Outlay	33,500	
Transfers Out	<u>10,000</u>	
Total Internal Service Fund		\$ 350,196
<u>RESERVE FUND</u>		
Materials and Services	\$ 60,000	
Transfers Out	<u>300,000</u>	
Total Reserve Fund		\$ 360,000
<u>SPECIAL REVENUE FUND</u>		
Federal Grant Programs	\$ 1,125,307	
State Grant Programs	149,304	
Other Grant Programs	100,995	
Contracts	686,789	
New Programs	<u>1,000,000</u>	
Total Special Revenue Fund		\$ 3,062,375

Appropriation Resolution

Page 3 of 3

Exhibit: 6.b
June 14, 2017

AUXILIARY FUND

Self-Sustaining Activities	\$ 2,808,899	
Non-General Fund Instruction	6,490,189	
Revolving Activities	887,381	
Contractual & Administrative Provisions	<u>831,488</u>	
Total Auxiliary Fund		\$ 10,817,917

FINANCIAL AID FUND

Federal Programs	\$ 11,571,000	
State Programs	4,700,000	
Institutional Programs	1,580,000	
Other Programs	<u>29,190</u>	
Total Financial Aid Fund		\$ 17,880,190

TRUST & AGENCY FUND

Materials and Services	<u>\$ 7,000</u>	
Total Trust & Agency Fund		\$ 7,000

Total Budget Appropriation **\$ 98,651,328**

B. Options/Analysis

1. Make Appropriations at this time
2. Do not Make Appropriations at this time.

C. Timing

Making Appropriations must be completed before July 1, 2017 for the College to continue its operations.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby make appropriations in the amounts, expenditure categories and funds as detailed above in section A totaling \$98,651,328.

Property Tax Levy Resolution

Date: June 14, 2017
 Exhibit: 6.c
 Approved: X Yes ___ No
 Motion: _____

**Central Oregon Community College
 Board of Directors: Resolution #3**

Prepared by: David Dona - Chief Financial Officer

Subject: Impose and Categorize taxes for 2017-18 Budget	
Strategic Plan Themes and Objectives	
Institutional Sustainability	IS.10 - Maintain student affordability while ensuring efficient and cost effective operations.

A. Background

The governing body must declare through resolution the Measure 5 limitation category of each of its taxes [ORS 294.456]. This resolution is the basis for the certification of tax limitation category that is submitted to the assessor on the ED-50. The categorization of tax may be included in the resolution imposing the ad valorem tax.

	<u>Subject to the Education Limitation</u>	<u>Excluded from Education Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$3,321,151

B. Options/Analysis

1. Impose and categorize taxes at this time
2. Do not impose and categorize taxes at this time.

C. Timing

Taxes must be imposed and categorized before July 1, 2017 for the College to continue its operations.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby impose and categorize the taxes provided in the 2017-18 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations and in the amount of \$3,321,151 for general obligation bonds debt service for the tax year 2017-18. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.