



**BUDGET DOCUMENT
FISCAL YEAR 2018 – 2019**



CENTRAL OREGON
community college

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College History and Overview

HISTORY

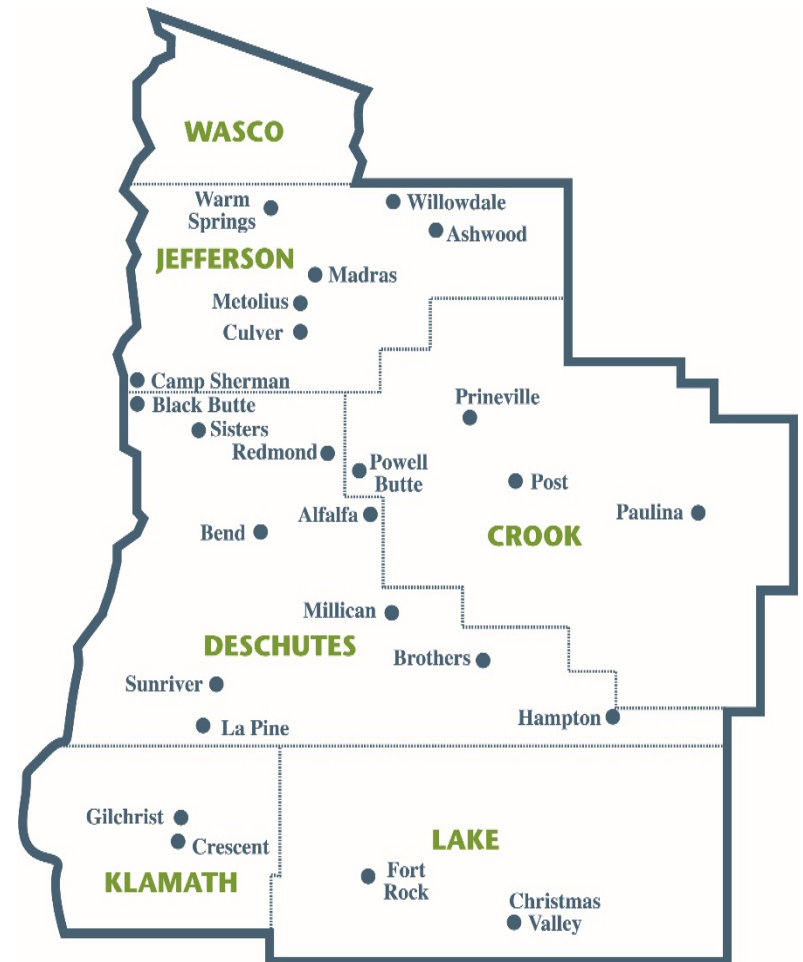
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original 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 I. 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 nine 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 Wickiup Hall, a 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, and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is located on 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 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 200 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 nearly \$23 million today. In addition to scholarship support, these assets, which consist primarily of endowment funds, support college and student programs, including the Nancy R. Chandler Visiting Scholar Program. For the 2017-2018 academic year, the Foundation awarded more than 400 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

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 a more productive and profitable business.

Additionally, Continuing Education program provides hundreds of classes each term that encourage students to explore personal interests and learn new skills. Students can take classes in business, health, recreation or personal growth. Class schedules are mailed to households throughout the district and are available online.

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.

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 COCC students, faculty, staff and the county. The Barber Library collection features hundreds of thousands of full text research articles from more than 100 scholarly electronic resources and databases, a local collection of about 70,000 print and AV materials, popular streaming videos including thousands of film titles, and access to millions of items including e-books via the Orbis Cascades Alliance, a nonprofit cooperative of 38 major colleges and universities in Oregon, Washington, and Idaho.

Barber Library's Children's literature and Equity Center (CLERC) features a special collection of equity focused and culturally enriched children's literature books. 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.

College History and Overview

Wireless networks and group study rooms are available throughout the Library. Besides research support, the Library offers credit library courses to help students develop their information research skills. Each year the Barber Library hosts art exhibitions in the Rotunda Gallery, as well as other cultural events that are open to COCC and the general community.

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

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	6/30/2021
Laura Cooper	2	Prineville	6/30/2021
Alan Unger	3	Redmond	6/30/2021
Erica Skatvold	4	Bend	6/30/2021
John Mundy	5	Bend	6/30/2019
Bruce Abernethy	6	Bend	6/30/2019
Vikki Ricks	7	La Pine	6/30/2019

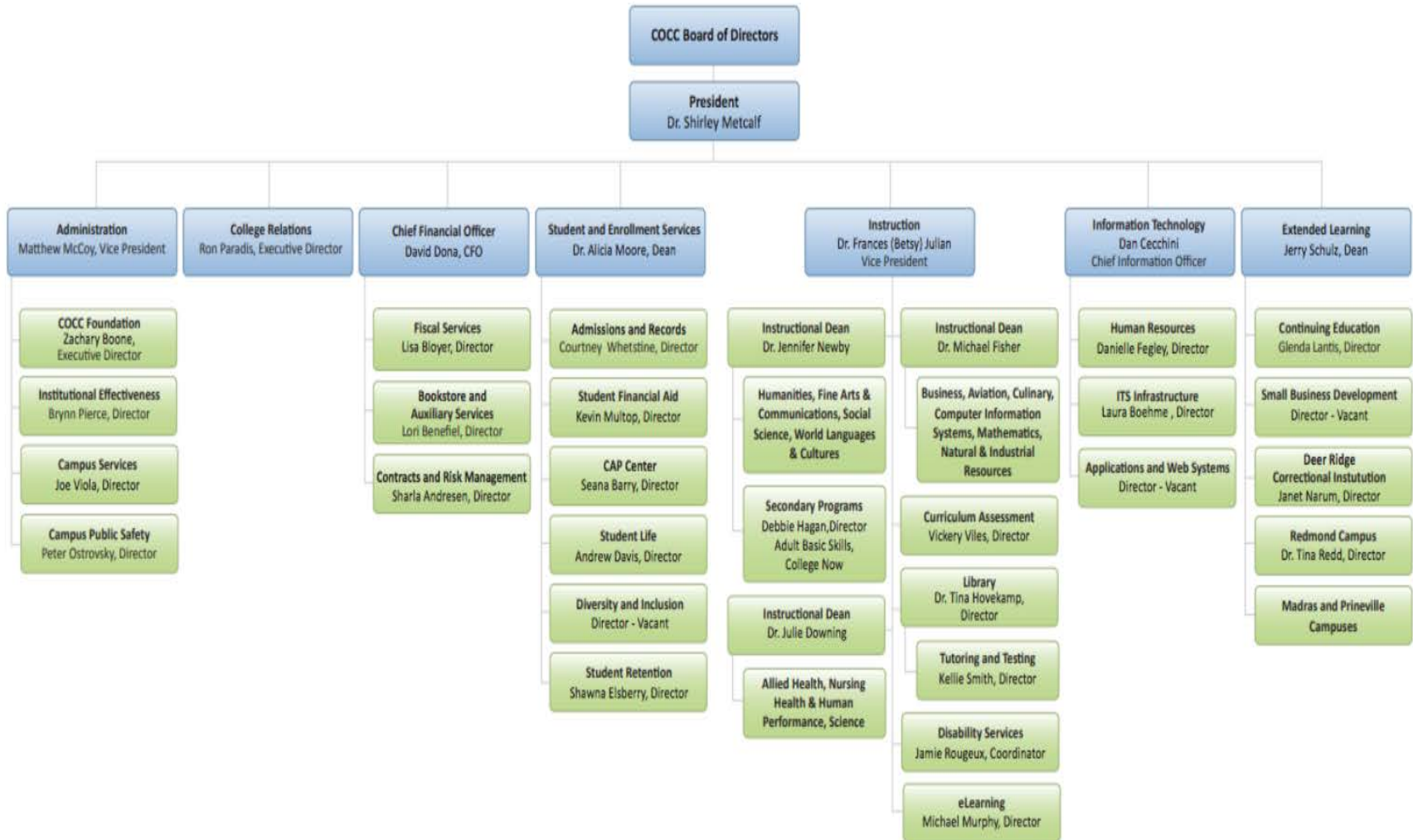
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2020
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	6/30/2020
Cory Mисley	7	La Pine	6/30/2019

Chief Executive and Budget Officer: Dr. Shirley I. 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

2018/19 Budget Calendar



President's Budget Message

Introduction

The annual budget development period provides the College 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. Key budget assumptions are identified and used to assemble the multi-year financial forecasting model to ensure the impacts of budget decisions are made within the context of the long-term view. This approach has allowed the College to be well positioned for both current year operations and long-term financial sustainability.

Current Year Budget

The 2017-18 budget year is projected to end with a positive general fund operating balance, spending within the legally adopted limits, and an ending fund balance 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 3.3% projected enrollment decline represents the sixth consecutive year of decreasing enrollment of credit students and represents a 34% drop from the 2012 peak enrollment. The enrollment drop of 3.3% is 1.3% higher than the budgeted decline of 2%. This lower than anticipated enrollment produced total tuition and fee revenue of \$17.3 million, \$298,000 below budget.
- **Property Tax Revenue:** Property tax revenue represents the second largest source of operating funds. Property tax revenue has steadily increased the past six years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$15.7 million is \$150,000 above budget as the imposed tax growth rate of 5.9% was 1.1% above the budgeted growth rate of 4.8%. The prior year property tax revenue of \$494,000 is \$41,000 lower than budget due to lower than anticipated collection rate.
- **State Aid:** The 2017-19 biennium State funding of \$570 million is \$20 million higher than the \$550 million COCC forecasted for the Community College Support Fund (CCSF) and represents

President's Budget Message

the highest level of funding ever. COCC's State Aid amount totaled \$9.1 million for the current year, \$367,000 over the budgeted amount. The total State Aid received also includes a one-time payment of \$198,000 from the State's unspent strategic funds distributed to the community colleges.

- **Operating Expenditures:** The current financial forecast reflects a salary savings of \$742,000, payroll assessment savings of \$945,000, and materials and supplies savings of \$998,000, for a total operating savings of \$2.6 million. The salary savings reflect position vacancies, retirements, and reduced contracts. 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 savings in health insurance is a combination of factors: lower health insurance growth rate of 2.3% (budgeted 5.0%), staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower costly plan options. 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 levels for employees. The material and services savings include the unspent budgeted \$800,000 operating contingency.

Notable 2017-18 Accomplishments:

- Continued implementation of the \$2.25 million Title III grant, focused on student success;
- For the second year in a row, Wickiup Hall reached full fall occupancy through focused marketing/promotional efforts and stronger student on-boarding;
- COCC Foundation offered more than \$1.5 million in scholarship to students;
- Remodel of Cascades Hall was completed, with move in scheduled for Spring and Summer;

2018-19 Budget

When planning for and developing the 2018-19 budget, President Metcalf and the President's Advisory Team (PAT) members gathered extensive background information and explored a variety of options to support the institution's mission and strategic plan.

President's Budget Message

This section outlines the goals, factors and others considerations used as part of the budget development process.

Goals and Guiding Principles:

Goals

- Continue to achieve our mission of student success and community enrichment by remaining a responsive and sustainable comprehensive community college;
- Establish an ongoing plan for meeting the financial challenges resulting from six years of declining enrollment;
- Invest in initiatives tied to the College's Strategic Plan; and
- Have a competitive compensation package to attract and retain employees.

Guiding Principles

- Maintain best practices with respect to teaching and learning and student access and success;
- Continue work toward strategic goals (in current and future Strategic Plan);
- Reduce selected programs and services;

- Increase revenue generating operations: Continuing Education, Small Business Development Center, Title III, grant funded initiatives (National Science Foundation, Meyer Memorial Trust, etc.), summer conferences linked to Wickiup Hall; and
- Limit the impact to employees where possible.

Considerations

1. Enrollment:
Following the recession and the resulting unprecedented enrollment growth (2006–07 through 2011–12), COCC's enrollment declined each of the past six years as the economy thrived. All indicators predict a strong economy in Central Oregon for the next several years—meaning additional enrollment declines are likely. Community college enrollments tend to be countercyclical with the economy, as unemployment serves as a primary driver for enrollment at community colleges.

President's Budget Message

2. OSU-Cascades:

OSU-Cascades began offering 100- and 200-level courses in fall 2015 and opened its own campus the following year. From 2014-15 to 2016-17, COCC's headcount decreased by 13.5%, but the number of dually admitted students decreased by 23%. During that same two-year period, the number of credits taken by dually admitted students declined by nearly 40%, resulting in a tuition loss in 2016-17 of just under \$500,000.

3. Oregon Promise (OP):

OP began in fall 2016. 566 COCC students received 2016-17 OP funding, representing 8.5% of OP students statewide (COCC typically garners 5.5% of the State's community college enrollment). OP students are required to participate in a pilot first-year experience (FYE) program consisting of orientation, a college success course and academic advising. Initial data indicates that OP students who completed FYE activities appear to have higher first-term and first-year retention, GPA, and course completion rates than a comparator group. In fall 2017, 659 new and returning students received

OP support. While it appears that OP has a positive impact on student recruitment, it also has a positive impact on student retention – an often-overlooked aspect of enrollment and budgeting.

4. Legislative Allocation:

During the 2017 session, the Oregon Legislature allocated \$570.3 million to the Community College Support Fund, a 1.1% increase from Current Service Level. By comparison, the Legislature allocated an additional \$70 million to public universities to mitigate tuition increases while providing only \$6 million to community colleges for the same purpose. The Oregon community colleges sought an additional \$32 million in the 2018 Legislative short session to make up for shortfall last session. Unfortunately, the Legislature did not fund this request.

5. Unfunded State Mandates:

In recent years, the Oregon Legislature has directed community colleges to provide a tuition discount to out-of-state veterans, affecting tuition revenue at COCC by an average of \$485,000

President's Budget Message

annually. Other state mandated tuition waivers include veterans and their dependents, foster children, and students over the age of 65, reducing paid tuition by an average of \$79,000 annually.

6. Potential Capital Request:

In 2019, COCC is eligible to request funds from the Oregon Legislature for a capital project. Only two other colleges (Treasure Valley and Klamath community colleges) are eligible and thus far only COCC and Treasure Valley have indicated an interest. COCC's proposed project will come from the Facilities Master Plan. If successful in securing the Legislative authority, the College will have six years to secure the matching funds (anticipated to be approximately \$8 million to match an \$8 million allocation).

7. Successful Initiatives:

When COCC has identified initiatives, and resources were increased for personnel and other costs to accomplish those initiatives, goals have been met or exceeded.

Example - Increasing Student Diversity:

Increased personnel and recruitment and retention strategies implemented.

Recently, the number of students of color enrolled has increased 5% while overall enrollment decreased by 27% (2012-13 to 2016-17).

Example – Wickiup Hall: COCC opened Wickiup Hall in 2015 with a fall occupancy of 73%. Resources were increased for recruitment, marketing and operations, and the College reached 103% occupancy in fall 2016 and fall 2017.

8. Student Success:

Community colleges nationally are shifting from a philosophy that solely focuses on access to one that strongly emphasizes student success. To assist, COCC received a \$2.25 million federal Title III grant (\$450,000 a year for five years) to focus on strategies addressing student placement, success in developmental math and writing, a first-year experience program, and intentional academic planning – all with an intense focus on creating an integrated system

President's Budget Message

to support students' short- and long-term retention. While the grant provides resources until 2021, the College will need to engage in thoughtful planning to ensure that the infrastructure is in place to support and sustain activities post-grant.

9. New Buildings:

The College has added nine buildings to its inventory since 2006 (Jungers Culinary, Science, Health Careers, Madras, Prineville, Redmond Technology Center, Coats Campus Center, Wickiup Hall and now Cascades Hall), and remodeled many other College facilities – all of which require ongoing and frequent operational support.

10. Technology Investments

- All new buildings have extensive technology added, at a cost of more than \$3 million;
- In 2005, the College deployed and supported 800 computers; in 2018 that number has nearly tripled to more than 2,000 PCs and 300 laptops;
- Since 2009, the College has gone from \$172,000 annually for outside and contracted services for

technology to \$1.2 million for software, cloud and related services.

11. Competitive Compensation Market Positions:

- Faculty: Adjustments made to strengthen entry-level faculty steps. COCC remains high at the top end of the pay scale;
- Adult Basic Skills: Intentional increase adjustments to bring to market level, slowing down in 2017;
- Classified: Initial study showed Classified below market, at 42%; adjustments brought us to 46%; high demand positions continue to lag;
- Administrators: The cost to adjust Administrators' wages to market will be better understood once the Administrator Compensation Study is complete, scheduled later this year.

12. Cascades Hall:

In Fall 2016, OSU-Cascades vacated Cascades Hall. OSU – Cascades had paid COCC \$800,000 per year which covered the building's bond payment, one technology and two custodial positions, utilities, snow removal, security,

President's Budget Message

maintenance, and other COCC student support services utilized by OSU – Cascades. COCC now has the expenses of three positions, utility costs and other associated expenditures, at a cost of approximately \$250,000 per year. Though Cascades Hall will include leased office space to university partners including, Portland State University, Eastern Oregon University and Oregon State University – Cascades, the anticipated annual revenue from those leased spaces is approximately \$15,000.

13. Deferred Maintenance:

As mentioned above, since 2006 the College added nine new buildings. The College built the remaining facilities between 1963 and 2002. The combined square footage of facilities at all campuses is over 660,000 square feet. Although each year the College dedicates funds for maintenance in the general fund budget process, deferred maintenance exceeds \$12.0 million.

Process and Outcomes

1. Budget Reductions: PAT members presented options for reducing individual budget areas 2%, 3%, and 5%. President Metcalf agreed on a 3% reduction in most areas, resulting in savings of more than \$1.1 million.
2. Tuition: Proposed increase in tuition by 4 - 5% for in-district residency each of the next three years (a 5% tuition increase would add \$450,000 in additional income over a 2% increase). Note: From 1975 to 2017, the average annual tuition increase has been 5.2%. With the recommended tuition rate and technology fee increases, preliminary information shows COCC remaining the third or fourth least expensive Oregon community college and significantly less costly than the Oregon universities.
3. Fees: Proposed increase to the \$6 per credit technology fee by \$3 in 2018-19 and \$3 in 2019-20. The College will look to methods such as indexing future technology fee increases to better align technology costs with fees. In 2005, the College

President's Budget Message

deployed and supported 800 computers; in 2018 that number has nearly tripled to more than 2,000 PCs and 300 laptops. Since 2009, the College has gone from \$172,000 annually for outside and contracted services for technology to \$1.2 million for software, cloud hosting and related services.

4. Real Estate as an Alternative Revenue Stream: Revenue could supplement the COCC general fund budget and/or mitigate significant tuition increases. The goal would be to ensure a stable, annual income stream by investing sale proceeds or income from development of land not currently used.
5. Construction Projects: Consider postponing or delaying major construction projects, including the Loop Road connection, Ochoco Phase two remodel, Pioneer remodel, and Metolius remodel.

Long-Term Outlook

The College's financial future will continue to be challenging with anticipated continued student

enrollment declines, increases in PERS rates, and flat or reduced State funding. However, the College has a long history of strong financial management, conservative budgeting practices and adequate levels of reserves, so we will remain well positioned to manage through this environment of lean resources and rising costs.

The College has embarked on a focused planning effort to integrate its strategic planning with resource allocation. By identifying strategic themes, goals, and initiatives, supported by quantifiable metrics, the college will be able to better align its planning-people-resources to achieve its strategic objectives.

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,

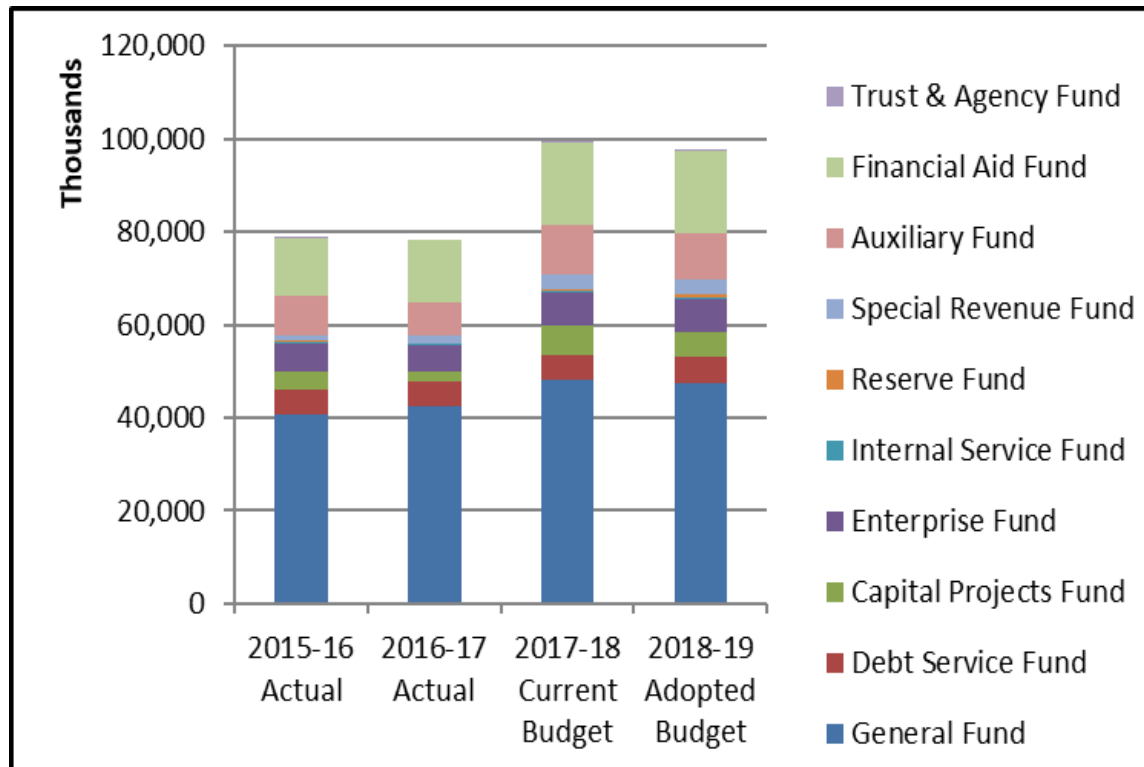


Dr. Shirley I. Metcalf
President

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

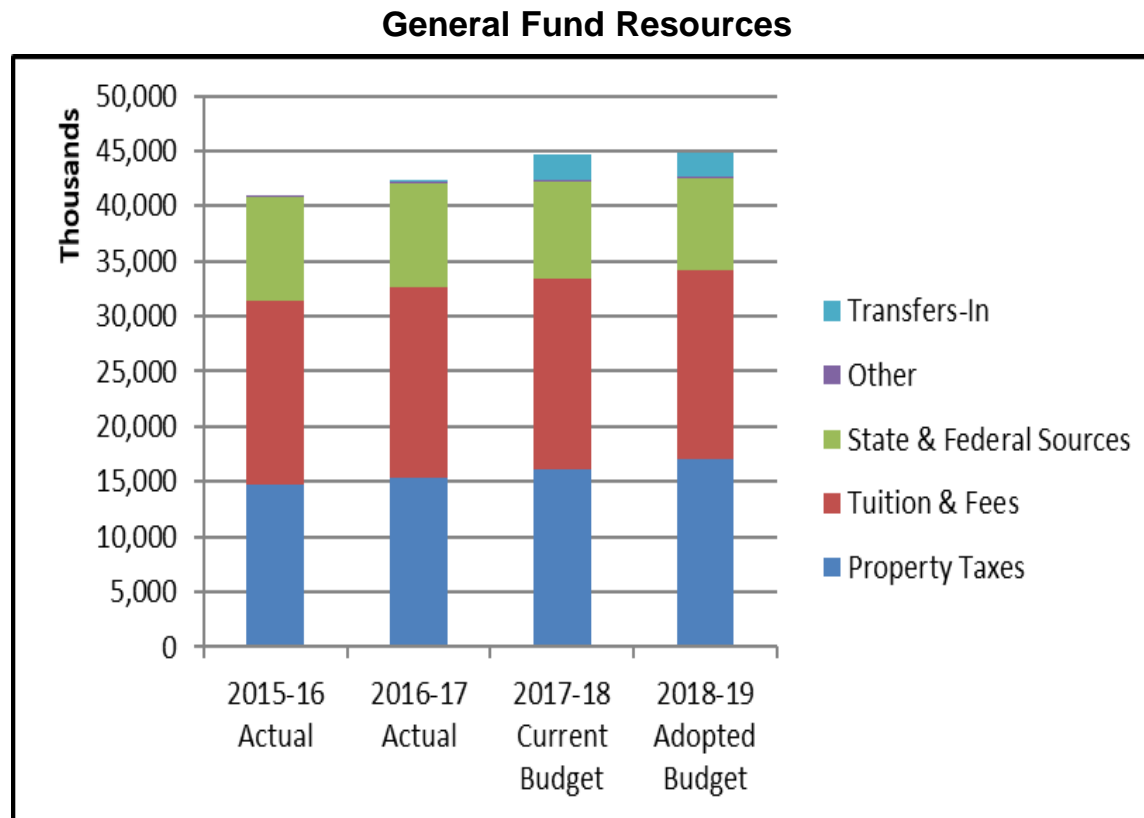
Requirements Summary - All Funds

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
General Fund	\$ 40,570,844	\$ 42,362,549	\$ 48,083,933	\$ 48,083,966	\$ 47,512,705	\$ 47,512,705
Debt Service Fund	5,278,890	5,418,152	5,498,184	5,643,781	5,643,781	5,643,781
Capital Projects Fund	4,012,039	2,026,933	6,124,920	5,266,029	5,166,029	5,166,029
Enterprise Fund	6,185,535	5,765,740	7,184,486	7,237,143	7,237,143	7,237,143
Internal Service Fund	331,558	296,573	350,196	352,771	352,771	352,771
Reserve Fund	184,101	42,684	360,000	540,000	540,000	540,000
Special Revenue Fund	1,241,559	1,884,357	3,062,375	3,416,813	3,416,813	3,416,813
Auxiliary Fund	8,259,484	7,135,514	10,817,917	9,744,841	9,796,641	9,796,641
Financial Aid Fund	12,605,387	13,471,489	17,880,190	17,735,190	17,735,190	17,735,190
Trust & Agency Fund	750	-	7,000	3,600	3,600	3,600
Total Requirements	\$ 78,670,147	\$ 78,403,991	\$ 99,369,201	\$ 98,024,134	\$ 97,404,673	\$ 97,404,673

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

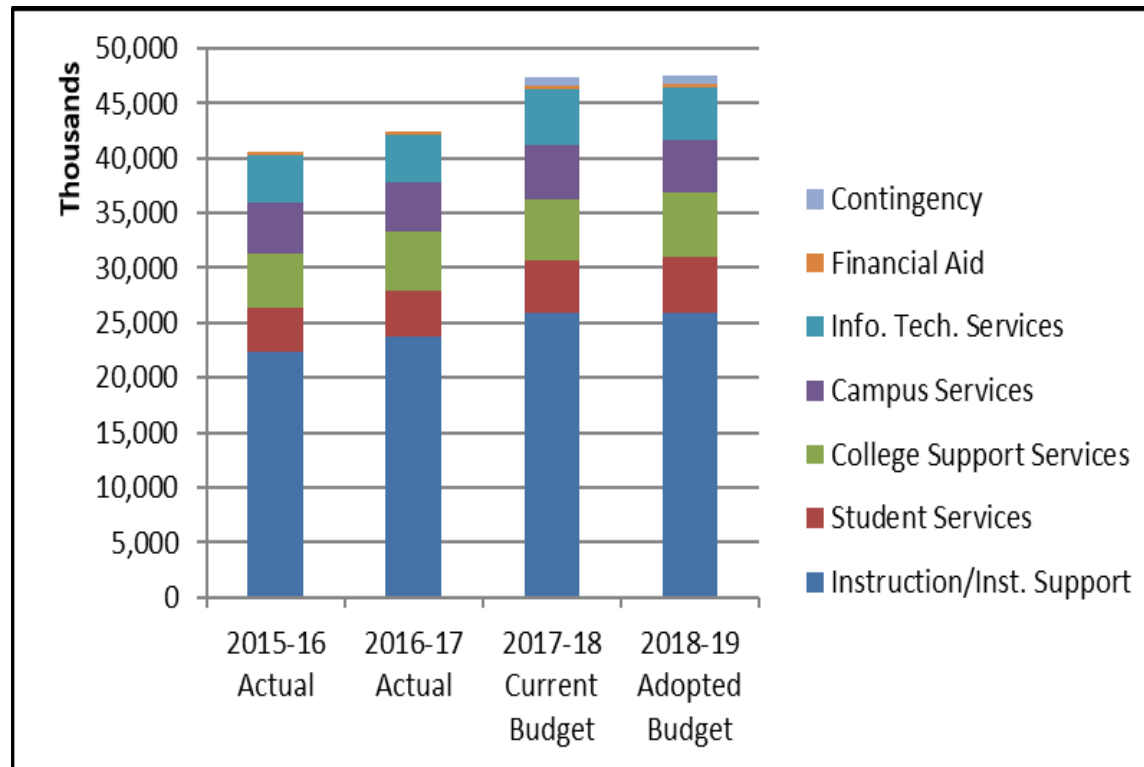
General Fund - Resources

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 14,221,397	\$ 15,009,756	\$ 15,573,000	\$ 16,589,000	\$ 16,589,000	\$ 16,589,000
Prior Year	458,355	386,207	536,000	509,000	509,000	509,000
Tuition and Fees	16,767,287	17,277,250	17,316,000	17,632,000	17,028,000	17,028,000
State and Federal Sources						
State Aid for Operations	9,410,805	9,321,101	8,792,000	8,337,000	8,337,000	8,337,000
Other State Grants						
Other Sources						
Interest Income	4,785	12,467	5,000	15,000	15,000	15,000
Miscellaneous Income	1,758	66,313	110,000	120,000	120,000	120,000
Program Income		129,033	87,000	70,000	70,000	70,000
Transfers from Other Funds						
Interfund Transfers- In		232,000	2,280,000	2,241,000	2,191,000	2,191,000
Total	\$ 40,864,387	\$ 42,434,127	\$ 44,699,000	\$ 45,513,000	\$ 44,859,000	\$ 44,859,000
Beginning Fund Balance	\$ 5,589,019	\$ 5,882,562	\$ 5,896,000	\$ 5,950,000	\$ 5,950,000	\$ 5,950,000
Total Resources	<u>\$ 46,453,406</u>	<u>\$ 48,316,689</u>	<u>\$ 50,595,000</u>	<u>\$ 51,463,000</u>	<u>\$ 50,809,000</u>	<u>\$ 50,809,000</u>

General Fund

The General Fund Expenditures Graph by Function

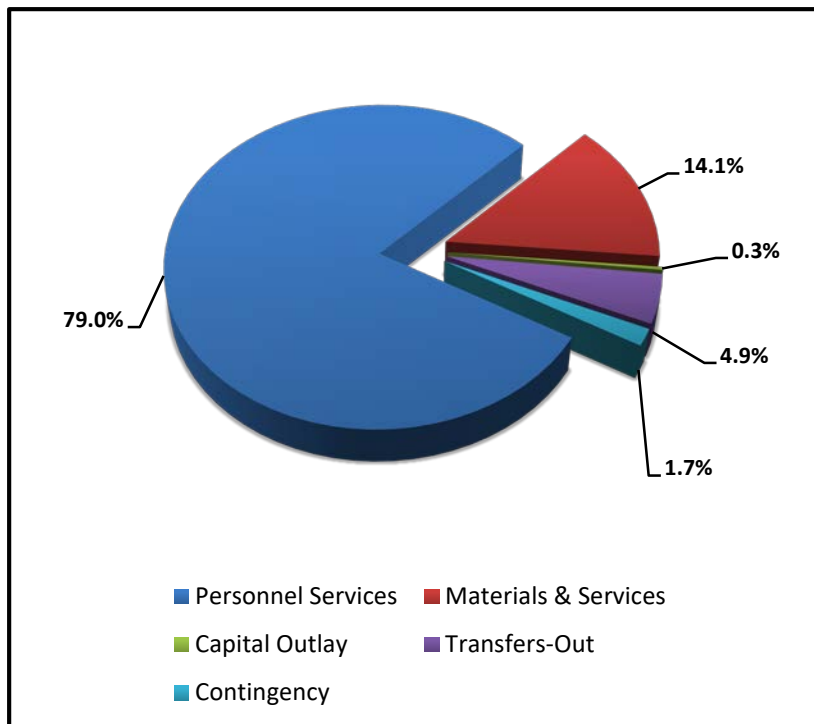
General Fund Expenditures



General Fund

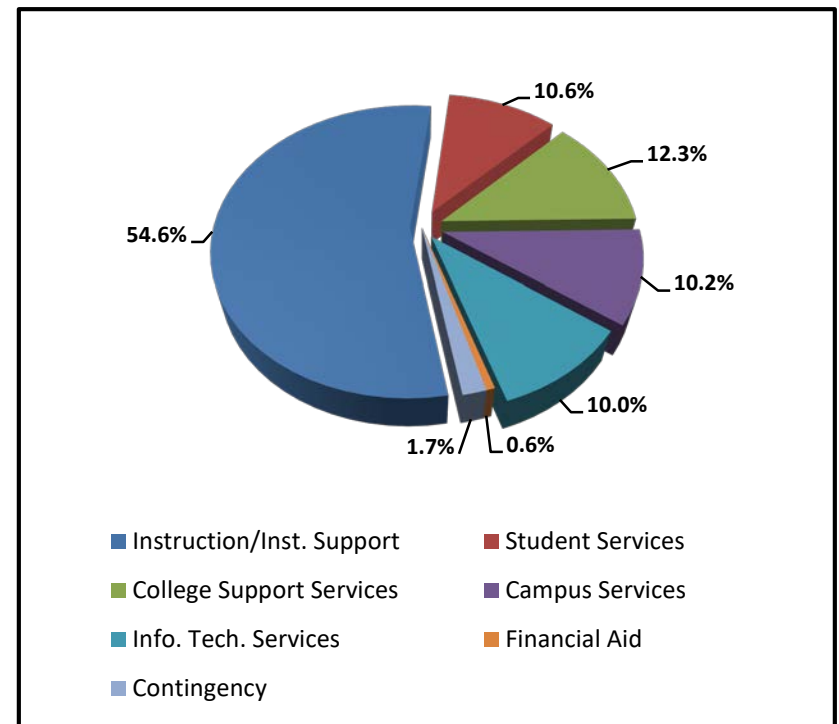
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Instruction						
Humanities Office	\$ 71,713	\$ 71,498	\$ 71,303	\$ 73,394	\$ 73,394	\$ 73,394
Writing/Literature	1,614,221	1,661,164	1,813,235	1,834,014	1,809,662	1,809,662
Foreign Languages	444,100	463,649	475,282	494,556	494,556	494,556
Speech	499,355	453,145	535,136	527,237	527,237	527,237
Social Science Office	64,760	68,272	68,982	69,305	69,305	69,305
Music	377,944	374,732	382,288	380,584	388,328	388,328
Art	580,961	628,031	594,624	666,928	657,248	657,248
Theatre Arts	54,100	54,114	55,464	56,587	56,587	56,587
Fine Arts and Communication Office	60,426	56,883	73,191	75,276	75,276	75,276
Business Administration	748,998	710,251	712,108	727,754	723,882	723,882
Culinary Program		985,722	1,097,842	867,777	867,777	867,777
Business Administration Office	60,759	65,807	65,184	67,189	67,189	67,189
Journalism	7,992	7,377	7,299	6,219	6,219	6,219
Culinary Administration Office				63,168	63,168	63,168
World Languages and Cultures Office	36,082	32,625	45,787	46,574	46,574	46,574
Philosophy	28,188	20,348	18,894	18,894	18,894	18,894
Addiction Studies	123,690	123,973	130,717	136,014	136,014	136,014
Anthropology	216,066	161,875	251,685	251,881	251,881	251,881
Criminal Justice	221,863	209,611	282,055	261,146	255,338	255,338
Economics	90,716	107,902	106,149	114,850	114,850	114,850
Education	246,443	261,849	276,205	295,293	282,322	282,322
Geography	116,690	119,144	127,234	126,539	123,299	123,299
History	185,606	200,491	221,135	226,081	226,081	226,081
Human Development	140,009	130,123	185,528	195,035	193,099	193,099
Political Science	21,686	25,158	23,958	21,798	21,798	21,798
Psychology	314,475	414,441	441,221	457,607	446,399	446,399

General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Instruction						
Sociology	\$ 239,213	\$ 248,145	\$ 252,047	\$ 265,811	\$ 265,811	\$ 265,811
Oregon Leadership Institute	51,249	65,237	73,519	74,333	74,333	74,333
Adult Basic Education	546,684	557,518	568,568	585,475	551,608	551,608
Regional Svcs. & R.C. Operations	605,215	775,731	778,795	814,105	889,014	889,014
Regional Svcs. & M.C. Operations	167,061	162,471	215,163	226,517	226,517	226,517
Regional Svcs. & P.C. Operations	149,230	198,861	210,409	220,993	220,993	220,993
Engineering & Engr. Tech.	144,603	164,810	179,407	192,300	186,857	186,857
Science Office	83,551	85,771	84,063	74,475	74,475	74,475
Mathematics	1,738,450	1,706,468	1,775,818	1,790,890	1,770,818	1,770,818
Biological Science	1,188,951	1,179,343	1,274,710	1,219,933	1,214,125	1,214,125
Chemistry	414,380	469,456	506,984	523,567	521,631	521,631
Physics	229,730	212,907	214,954	219,508	219,508	219,508
Geology	90,579	138,349	143,694	99,397	99,397	99,397
Nursing	1,025,726	1,050,670	1,135,387	1,180,688	1,158,550	1,158,550
Health & Human Performance Office	178,548	203,686	194,382	179,964	179,964	179,964
Health & Human Performance	977,678	884,014	1,038,392	1,044,417	1,000,347	1,000,347
Math Office	67,392	78,157	71,299	73,507	73,507	73,507
Allied Health	10,835	7,885	25,289	6,685	6,685	6,685
Computer and Information Systems	995,465	1,052,310	1,122,691	1,170,488	1,144,200	1,144,200
Licensed Massage Therapy	234,897	215,288	237,788	233,270	235,206	235,206
Emergency Medical Services	301,252	309,124	330,494	337,583	330,023	330,023
Dental Assisting	283,416	284,850	281,842	250,187	250,187	250,187
Medical Assisting	115,929	110,724	211,119	221,725	213,085	213,085
Dietary Management	328					
Allied Health Office	60,401	64,949	67,177	69,157	69,157	69,157
Pharmacy Technician	111,264	103,089	120,010	123,873	121,713	121,713

General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Instruction						
Veterinary Technician Program	\$ 205,459	\$ 214,320	\$ 240,658	\$ 241,862	\$ 241,862	\$ 241,862
CIS Office	57,687	62,418	59,207	61,050	61,050	61,050
Nursing Office	65,367	62,511	68,535	72,869	72,869	72,869
HHP: Health Classes	17,784		28,410	14,369	4,649	4,649
HHP: Recreation (O.R.L.T.)	181,101	181,623	210,692	213,958	213,958	213,958
Ponderosa Office	62,468	69,034	104,783	103,479	103,479	103,479
Forestry Technology	440,749	440,562	469,555	468,202	468,202	468,202
Automotive	364,542	383,017	409,775	421,937	406,015	406,015
Health Information Technology	280,210	247,010	254,378	257,282	257,282	257,282
Manufacturing Processes	287,706	271,548	393,641	335,227	335,227	335,227
Apprenticeship	17,919	17,727	18,240	17,431	17,431	17,431
Wildland Fire Management	77,297	74,459	75,818	84,707	84,707	84,707
Structural Fire Science	103,187	90,338	96,067	97,420	97,420	97,420
Geographical Information Systems	164,634	163,382	202,343	168,780	163,380	163,380
Aviation Program	290,688	269,865	340,796	356,136	343,400	343,400
Military Science	1,944	210	2,000	1,250	1,250	1,250
Non-Destructive Testing	3,246	5,970	8,390	960	960	960
Regional Credit Instruction-Madras	6,376	1,126	11,436	11,436	11,436	11,436
Regional Credit Instruction-Prineville	920	3,264	10,774	10,773	10,773	10,773
Regional Credit Instruction-Redmond	6,160	7,635	21,961	21,961	21,961	21,961
Library Skills	34,551	34,904	52,336	36,184	36,184	36,184
Total Instruction	\$ 19,008,865	\$ 20,338,921	\$ 22,256,302	\$ 22,257,821	\$ 22,047,583	\$ 22,047,583

General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Instructional Support						
Office of VP of Instruction	\$ 603,441	\$ 510,014	\$ 559,816	\$ 575,895	\$ 575,895	\$ 575,895
Library	1,082,485	1,163,034	1,236,495	1,238,872	1,237,792	1,237,792
Catalog and Class Schedule	32,517	31,298	31,477	25,077	28,277	28,277
Commencement & Convocation	34,265	26,931	37,752	25,752	31,752	31,752
Tutoring and Testing	522,611	525,900	542,038	553,651	553,651	553,651
Plan/Eval/Accreditation	5,000	5,000	5,000	7,875	7,875	7,875
Academic Computing Support	290,129	273,875	342,628	357,988	357,988	357,988
Instructional Deans	749,997	803,687	627,376	658,327	658,327	658,327
Curriculum & Assessment			216,400	224,875	215,375	215,375
ITS - Instructional Software				218,242	218,242	218,242
Total Instructional Support	\$ 3,320,445	\$ 3,339,739	\$ 3,598,982	\$ 3,886,554	\$ 3,885,174	\$ 3,885,174
Student Services						
Admissions	\$ 858,213	\$ 829,162	\$ 975,474	\$ 996,392	\$ 996,392	\$ 996,392
Counseling Center	65,855	67,333	76,458	86,458	76,458	76,458
Student Life	243,409	287,394	334,415	331,303	331,303	331,303
Financial Aid	572,340	639,090	701,913	712,947	712,947	712,947
Career Services and Job Placement	111,423	119,565	131,177	131,722	131,722	131,722
Student Outreach & Contact	169,099	260,057	304,439	285,492	285,492	285,492
Multicultural Activities	194,489	198,614	258,242	257,543	257,543	257,543
Club Sports	262,790	261,243	265,544	265,340	260,340	260,340
Enrollment Cashiering	75,645	78,722	83,202	83,068	83,068	83,068
Disability Services	291,620	282,866	268,135	275,353	275,353	275,353
Office Dean of Student & Enrollment Svcs	424,452	449,642	487,506	488,845	477,104	477,104
Advising	502,035	536,132	657,129	653,498	653,498	653,498
Placement Testing	87,316	80,761	104,194	105,358	105,358	105,358
Student Retention	213,579	138,599	136,923	145,442	145,442	145,442
ITS - Student Services Software				249,985	249,985	249,985
Total Student Services	\$ 4,072,265	\$ 4,229,180	\$ 4,784,751	\$ 5,068,746	\$ 5,042,005	\$ 5,042,005

General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
College Support Services						
Governing Board	\$ 89,848	\$ 91,456	\$ 95,495	\$ 95,991	\$ 95,991	\$ 95,991
President's Office	338,500	361,580	394,130	396,384	403,235	403,235
Fiscal Services	603,809	595,187	628,072	656,934	656,934	656,934
Campus Safety and Security	689,366	748,934	837,629	848,359	848,359	848,359
Human Resources	547,166	582,912	588,959	592,901	592,901	592,901
Mail Services	181,448	138,945	268,316	196,917	196,917	196,917
College Relations	699,623	697,166	736,460	787,047	747,047	747,047
Chief Financial Officer	532,844	469,827	543,241	509,277	509,277	509,277
Legal, Audit and Professional Svcs	76,677	68,160	83,183	83,183	83,183	83,183
Elections		27,840	29,355	29,355	29,355	29,355
General Institutional Support	376,623	672,838	510,543	592,071	717,071	717,071
Liability and Other Insurance	152,435	161,092	167,726	158,207	158,207	158,207
Institutional Effectiveness	288,195	319,810	350,302	349,013	360,138	360,138
Vice President for Administration	383,036	419,607	435,325	435,025	435,025	435,025
Organizational Development	12,628	6,442	6,590	6,590	6,590	6,590
Total College Support Services	\$ 4,972,198	\$ 5,361,796	\$ 5,675,326	\$ 5,737,254	\$ 5,840,230	\$ 5,840,230
Campus Services						
Custodial Services	\$ 985,517	\$ 1,117,546	\$ 1,333,922	\$ 1,310,982	\$ 1,310,982	\$ 1,310,982
Utilities	1,042,566	1,034,009	1,175,629	1,214,935	1,114,935	1,114,935
Fire & Boiler Insurance	119,266	129,578	129,485	134,660	134,660	134,660
Maintenance of Grounds	404,398	458,756	507,542	571,911	571,911	571,911
Maintenance of Buildings	747,362	693,468	814,400	950,458	867,903	867,903
Plant Additions	565,920	517,920	205,830	643,709	398,817	398,817
Plant Administration	304,038	310,415	346,872	355,909	355,909	355,909
Redmond Campus Infrastructure	195,529	45,962	121,908			
Campus Shuttle	132,677	132,764	123,989	93,728	93,728	93,728
Madras Campus Infrastructure	38,133	44,375	48,410			
Prineville Campus Infrastructure	24,465	28,660	39,648			
Total Campus Services	\$ 4,559,871	\$ 4,513,453	\$ 4,847,635	\$ 5,276,292	\$ 4,848,845	\$ 4,848,845

General Fund - Expenditures by Function

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,748,774	\$ 1,858,606	\$ 1,750,598	\$ 1,647,124	\$ 1,647,124	\$ 1,647,124
Management Information Systems	725,163	673,194	800,493	696,834	688,403	688,403
User Services	724,759	663,673	980,079	853,732	853,732	853,732
Enterprise Computing Services	476,048	487,761	510,506	526,793	526,793	526,793
Network/Telecom & Media Services	495,631	493,161	624,243	583,858	583,858	583,858
Web Development	100,977	101,717	111,150	114,720	114,720	114,720
Regional IT Services - Prineville	70,668	13,104	77,058	77,058	77,058	77,058
Project Management			130,105	134,338	134,338	134,338
Information Security			123,753	127,763	127,763	127,763
Total Information Technology	\$ 4,342,020	\$ 4,291,216	\$ 5,107,985	\$ 4,762,220	\$ 4,753,789	\$ 4,753,789
Financial Aid						
Financial Aid Transactions	\$ 295,180	\$ 288,244	\$ 295,079	\$ 295,079	\$ 295,079	\$ 295,079
Total Financial Aid	\$ 295,180	\$ 288,244	\$ 295,079	\$ 295,079	\$ 295,079	\$ 295,079
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Requirements	\$ 40,570,844	\$ 42,362,549	\$ 47,366,060	\$ 48,083,966	\$ 47,512,705	\$ 47,512,705
Ending Fund Balance	\$ 5,882,562	\$ 5,954,140	\$ 3,228,940	\$ 3,379,034	\$ 3,296,295	\$ 3,296,295
Total Requirements	\$ 46,453,406	\$ 48,316,689	\$ 50,595,000	\$ 51,463,000	\$ 50,809,000	\$ 50,809,000

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Instruction							
Humanities Office	1.0	\$ 68,060	\$ 5,334	\$	\$	\$	\$ 73,394
Writing/Literature	19.1	1,786,316	23,346				1,809,662
Foreign Languages	4.8	487,945	6,611				494,556
Speech	5.0	520,827	6,410				527,237
Social Science Office	1.0	62,467	6,838				69,305
Music	4.4	365,913	22,415				388,328
Art	8.0	626,969	30,279				657,248
Theatre Arts	0.4	56,022	565				56,587
Fine Arts and Communication Office	1.1	71,058	4,218				75,276
Business Administration	7.7	714,020	9,862				723,882
Culinary Program	8.4	619,829	247,948				867,777
Business Administration Office	1.0	65,737	1,452				67,189
Journalism	0.1	6,219					6,219
Culinary Administration Office	1.0	63,168					63,168
World Languages and Cultures Office	0.8	44,219	2,355				46,574
Philosophy	0.3	18,366	528				18,894
Addiction Studies	1.4	131,988	4,026				136,014
Anthropology	2.5	248,312	3,569				251,881
Criminal Justice	2.7	252,426	2,912				255,338
Economics	1.3	112,668	2,182				114,850
Education	3.2	274,786	7,536				282,322
Geography	1.4	121,807	1,492				123,299
History	2.5	223,467	2,614				226,081
Human Development	2.0	184,291	8,808				193,099
Political Science	0.4	21,098	700				21,798
Psychology	4.3	437,860	8,539				446,399

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Instruction							
Sociology	2.7	\$ 263,913	\$ 1,898	\$	\$	\$	\$ 265,811
Oregon Leadership Institute	0.8	58,246	16,087				74,333
Adult Basic Education					551,608		551,608
Regional Svcs. & R.C. Operations	4.9	493,139	15,027		380,848		889,014
Regional Svcs. & M.C. Operations	3	213,167	13,350				226,517
Regional Svcs. & P.C. Operations	2.9	211,923	9,070				220,993
Engineering & Engr. Tech.	2.0	184,017	2,840				186,857
Science Office	1.0	65,309	9,166				74,475
Mathematics	18.5	1,749,449	21,369				1,770,818
Biological Science	12.9	1,154,146	59,979				1,214,125
Chemistry	5.2	506,135	15,496				521,631
Physics	2.0	209,792	9,716				219,508
Geology	1.1	93,665	5,732				99,397
Nursing	11.6	1,111,819	46,731				1,158,550
Health & Human Performance Office	3.7	171,987	7,977				179,964
Health & Human Performance	10.7	935,551	64,796				1,000,347
Math Office	1.0	71,580	1,927				73,507
Allied Health	0.1	5,885	800				6,685
Computer and Information Systems	10.0	1,121,629	22,571				1,144,200
Licensed Massage Therapy	3.7	221,630	13,576				235,206
Emergency Medical Services	4.5	291,324	38,699				330,023
Dental Assisting	2.9	231,531	18,656				250,187
Medical Assisting	2.5	199,056	14,029				213,085
Allied Health Office	1.0	65,342	3,815				69,157
Pharmacy Technician	1.4	110,703	11,010				121,713
Veterinary Technician Program	2.7	212,919	28,943				241,862

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Instruction							
CIS Office	1.0	\$ 60,550	\$ 500	\$	\$	\$	\$ 61,050
Nursing Office	1.0	70,469	2,400				72,869
HHP: Health Classes	0.1	4,649					4,649
HHP: Recreation (O.R.L.T.)	2.1	211,849	2,109				213,958
Ponderosa Office	1.9	99,228	4,251				103,479
Forestry Technology	4.4	427,912	40,290				468,202
Automotive	4.6	377,529	28,486				406,015
Health Information Technology	3.1	240,474	16,808				257,282
Manufacturing Processes	4.2	282,919	52,308				335,227
Apprenticeship	0.3	16,866	565				17,431
Wildland Fire Management	1.1	71,246	13,461				84,707
Structural Fire Science	1.2	86,348.0	11,072.0				97,420.0
Geographical Information Systems	1.3	157,165	6,215				163,380
Aviation Program	4.3	333,536	9,864				343,400
Military Science			1,250				1,250
Non-Destructive Testing			960				960
Regional Credit Instruction-Madras	0.1	8,736	2,700				11,436
Regional Credit Instruction-Prineville	0.1	9,036	1,737				10,773
Regional Credit Instruction-Redmond	0.1	13,792	8,169				21,961
Library Skills	0.3	35,684	500				36,184
Total Instruction	<u>229.8</u>	<u>\$ 20,047,683</u>	<u>\$ 1,067,444</u>	<u>\$ -</u>	<u>\$ 932,456</u>	<u>\$ -</u>	<u>\$ 22,047,583</u>

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Instructional Support							
Office of VP of Instruction	2.9	\$ 338,492	\$ 40,403	\$	\$ 197,000	\$	\$ 575,895
Library	12.8	968,165	164,627	105,000			1,237,792
Catalog and Class Schedule			28,277				28,277
Commencement & Convocation	0.1	3,192	28,560				31,752
Tutoring and Testing	11.7	547,190	6,461				553,651
Plan/Eval/Accreditation					7,875		7,875
Academic Computing Support	3.0	287,411	70,577				357,988
Instructional Deans	5.4	637,525	20,802				658,327
Curriculum & Assessment	2.0	211,475	3,900				215,375
ITS - Instructional Software			218,242				218,242
Total Instructional Support	37.9	\$ 2,993,450	\$ 581,849	\$ 105,000	\$ 204,875	\$ -	\$ 3,885,174
Student Services							
Admissions	12.7	\$ 941,436	\$ 54,956	\$	\$	\$	\$ 996,392
Counseling Center			76,458				76,458
Student Life	4.0	281,546	48,507		1,250		331,303
Financial Aid	8.2	685,221	27,726				712,947
Career Services and Job Placement	1.5	122,534	9,188				131,722
Student Outreach & Contact	2.2	182,480	103,012				285,492
Multicultural Activities	2.5	222,968	34,575				257,543
Club Sports	2.5	177,666	82,674				260,340
Enrollment Cashiering	1.0	81,150	1,918				83,068
Disability Services	4.7	261,217	14,136				275,353
Office Dean of Student & Enroll Svc	4.3	452,554	24,550				477,104
Advising	7.7	619,016	34,482				653,498
Placement Testing	1.2	72,262	33,096				105,358
Student Retention	1.2	120,229	25,213				145,442
ITS - Student Services Software			249,985				249,985
Total Student Services	53.7	\$ 4,220,279	\$ 820,476	\$ -	\$ 1,250	\$ -	\$ 5,042,005

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 48,688	\$ 47,303	\$	\$	\$	\$ 95,991
President's Office	1.6	380,406	22,829				403,235
Fiscal Services	6.8	641,584	15,350				656,934
Campus Public Safety	11.2	753,525	94,834				848,359
Human Resources	5.1	491,806	101,095				592,901
Mail Services	1.3	85,870	111,047				196,917
College Relations	6.6	609,292	137,755				747,047
Chief Financial Officer	3.8	482,233	27,044				509,277
Legal, Audit and Professional Svcs			83,183				83,183
Elections			29,355				29,355
General Institutional Support	N/A	495,438	171,633	30,000	20,000		717,071
Liability and Other Insurance			118,207		40,000		158,207
Institutional Effectiveness	3.2	326,009	34,129				360,138
Vice President for Administration	2.0	329,366	30,138		75,521		435,025
Organizational Development			6,590				6,590
Total College Support Services	42.1	\$ 4,644,217	\$ 1,030,492	\$ 30,000	\$ 135,521	\$ -	\$ 5,840,230
Campus Services							
Custodial Services	19.0	\$ 1,188,859	\$ 122,123	\$	\$	\$	\$ 1,310,982
Utilities			1,114,935				1,114,935
Fire & Boiler Insurance			134,660				134,660
Maintenance of Grounds	6.4	405,828	166,083				571,911
Maintenance of Buildings	9.4	588,646	279,257				867,903
Plant Additions					398,817		398,817
Plant Administration	3.1	308,821	47,088				355,909
Campus Shuttle	1.5	79,450	14,278				93,728
Total Campus Services	39.4	\$ 2,571,604	\$ 1,878,424	\$ -	\$ 398,817	\$ -	\$ 4,848,845

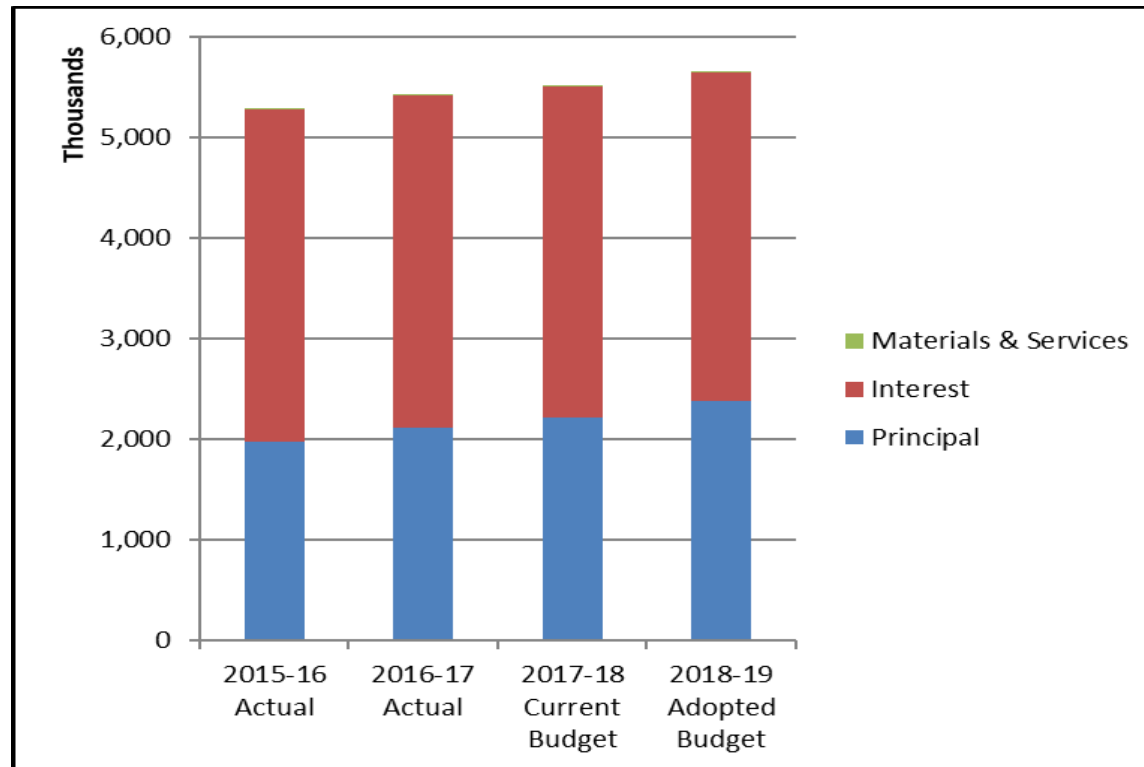
General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Information Technology							
Information Technology Services	2.0	\$ 274,266	\$ 887,607	\$ -	\$ 485,251	\$ -	\$ 1,647,124
Management Information Systems	5.0	667,450	20,953				688,403
User Services	11.0	789,146	64,586				853,732
Enterprise Computing Services	4.0	506,590	20,203				526,793
Network/Telecom & Media Services	4.3	432,908	150,950				583,858
Web Development	1.0	111,720	3,000				114,720
Regional IT Services - Prineville			77,058				77,058
Project Management	1.0	131,338	3,000				134,338
Information Security	1.0	124,763	3,000				127,763
Total Information Technology	29.3	\$ 3,038,181	\$ 1,230,357	\$ -	\$ 485,251	\$ -	\$ 4,753,789
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	432.2	\$ 37,515,414	\$ 6,721,939	\$ 135,000	\$ 2,340,352	\$ 800,000	\$ 47,512,705

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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 220,190	\$ 129,996	\$ 53,600	\$ 244,266	\$ 244,266	\$ 244,266
Tax Revenue - Current	2,759,940	3,026,940	3,072,065	3,004,828	3,004,828	3,004,828
Tax Revenue - Prior	93,797	73,162	80,000	70,000	70,000	70,000
PERS Reserve Charge	1,006,492	1,056,394	1,111,545	1,166,543	1,166,543	1,166,543
Interest Income	279	900	664	1,719	1,719	1,719
Transfers In	1,328,188	1,321,977	1,260,789	1,258,988	1,258,988	1,258,988
Total Resources	\$ 5,408,886	\$ 5,609,369	\$ 5,578,663	\$ 5,746,344	\$ 5,746,344	\$ 5,746,344
Requirements						
Principal Payments	\$ 1,971,953	\$ 2,119,178	\$ 2,210,885	\$ 2,373,470	\$ 2,373,470	\$ 2,373,470
Interest Payments	3,306,337	3,298,374	3,286,099	3,269,711	3,269,711	3,269,711
Materials and Services	600	600	1,200	600	600	600
Ending Fund Balance	129,996	191,217	80,479	102,563	102,563	102,563
Total Requirements	\$ 5,408,886	\$ 5,609,369	\$ 5,578,663	\$ 5,746,344	\$ 5,746,344	\$ 5,746,344

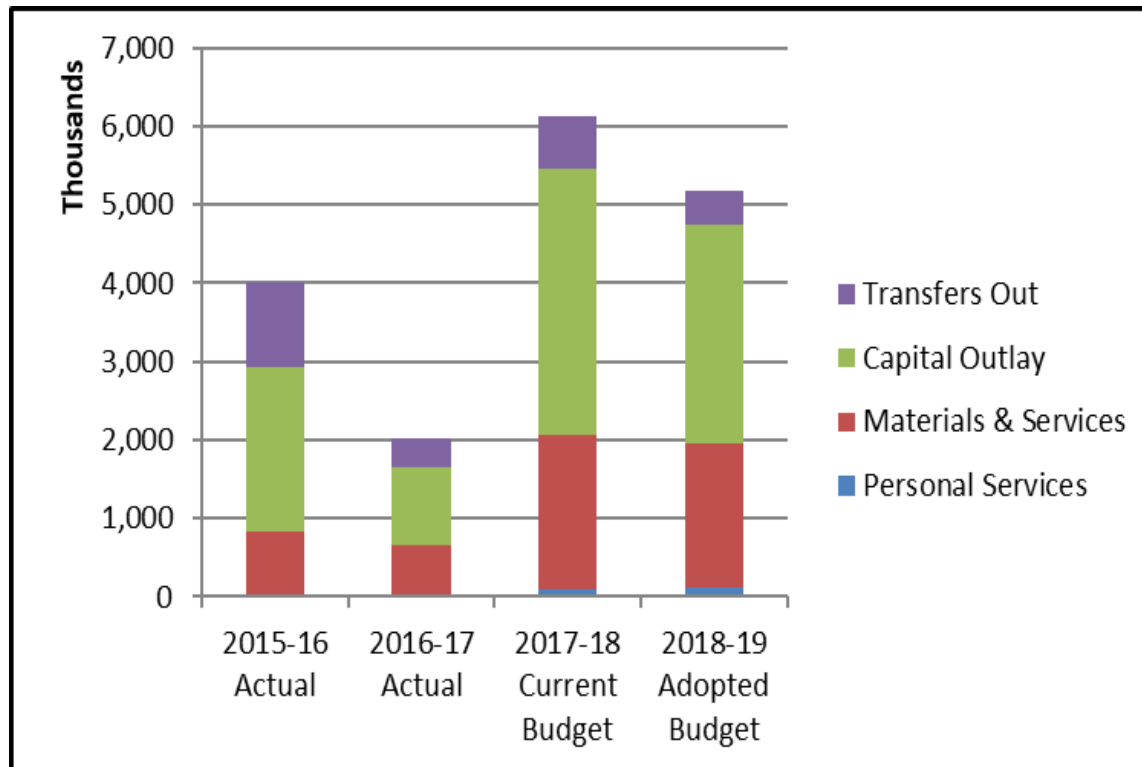
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	Fiscal Year 2018-19 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 243,000	\$	\$ 1,266	\$ 244,266
Tax Revenue - Current	3,004,828			3,004,828
Tax Revenue - Prior	70,000			70,000
PERS Reserve Charge		1,166,543		1,166,543
Interest Income	1,713		6	1,719
Transfers In			1,258,988	1,258,988
Total Resources	<u>\$ 3,319,541</u>	<u>\$ 1,166,543</u>	<u>\$ 1,260,260</u>	<u>\$ 5,746,344</u>
Requirements				
Principal Payments	\$ 1,625,000	\$ 313,470	\$ 435,000	\$ 2,373,470
Interest Payments	1,593,250	853,073	823,388	3,269,711
Materials and Services			600	600
Ending Fund Balance	101,291		1,272	102,563
Total Requirements	<u>\$ 3,319,541</u>	<u>\$ 1,166,543</u>	<u>\$ 1,260,260</u>	<u>\$ 5,746,344</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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 8,949,569	\$ 7,496,979	\$ 5,979,000	\$ 4,523,771	\$ 4,868,663	\$ 4,868,663
Other Income		126,240		100,000		
Interest Income	15,111	50,352	27,540	25,009	25,009	25,009
Transfers In	2,544,338	1,294,051	1,350,051	1,528,960	1,184,068	1,184,068
Total Resources	<u>\$ 11,509,018</u>	<u>\$ 8,967,622</u>	<u>\$ 7,356,591</u>	<u>\$ 6,177,740</u>	<u>\$ 6,077,740</u>	<u>\$ 6,077,740</u>
Requirements						
Personnel Services	\$	\$	\$ 85,416	\$ 112,460	\$ 112,460	\$ 112,460
Materials and Services	836,656	664,331	1,967,122	1,848,000	1,848,000	1,848,000
Capital Outlay	2,091,510	982,602	3,412,292	2,876,000	2,776,000	2,776,000
Transfers Out	1,083,873	380,000	660,090	429,569	429,569	429,569
Ending Fund Balance	7,496,979	6,940,689	1,231,671	911,711	911,711	911,711
Total Requirements	<u>\$ 11,509,018</u>	<u>\$ 8,967,622</u>	<u>\$ 7,356,591</u>	<u>\$ 6,177,740</u>	<u>\$ 6,077,740</u>	<u>\$ 6,077,740</u>

Capital Projects Fund - Resources and Requirements by Project

	FTE	Campus Center Building	Bookstore Construction	New Construction & Renovation	Repair and Replacement	Miscellaneous Construction Projects	Cascades Hall
Resources							
Beginning Fund Balance		\$ 448,722	\$ 481,175	\$ 2,132,286	\$ 76,000	\$ 215,097	\$ 300,000
Other Income							
Interest Income		2,487	3,811	9,536	749	2,717	
Transfers In					398,817	200,000	
Total Resources		<u>\$ 451,209</u>	<u>\$ 484,986</u>	<u>\$ 2,141,822</u>	<u>\$ 475,566</u>	<u>\$ 417,814</u>	<u>\$ 300,000</u>
Requirements							
Personnel Services	1.0	\$	\$	\$ 112,460	\$	\$	\$
Materials and Services				800,000	300,000	148,000	150,000
Capital Outlay		400,000		1,200,000	101,000		150,000
Transfers Out			200,000				
Ending Fund Balance		51,209	284,986	29,362	74,566	269,814	
Total Requirements	<u>1.0</u>	<u>\$ 451,209</u>	<u>\$ 484,986</u>	<u>\$ 2,141,822</u>	<u>\$ 475,566</u>	<u>\$ 417,814</u>	<u>\$ 300,000</u>

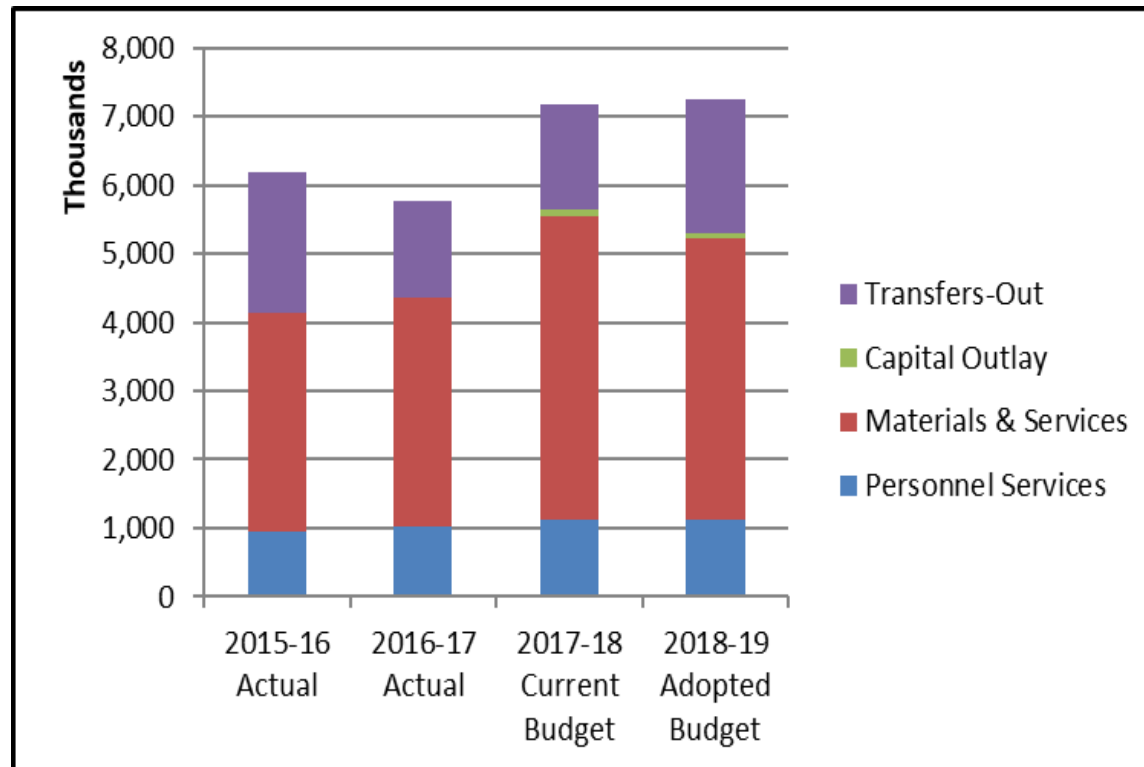
Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>Residence Hall</u>	<u>Life Cycle Technology Replacement</u>	<u>Capital Equipment Fund</u>	<u>IT Server/ Infrastructure</u>	<u>Higher Ed Building Maintenance & Repair</u>	<u>Fiscal Year 2018-19 ADOPTED Budget</u>
Resources							
Beginning Fund Balance		\$ 129,569	\$ 92,988	\$ 215,000	\$ 497,580	\$ 280,246	\$ 4,868,663
Other Income							-
Interest Income			887	450	2,945	1,427	25,009
Transfers In			391,348		193,903		1,184,068
Total Resources		<u>\$ 129,569</u>	<u>\$ 485,223</u>	<u>\$ 215,450</u>	<u>\$ 694,428</u>	<u>\$ 281,673</u>	<u>\$ 6,077,740</u>
Requirements							
Personnel Services		\$	\$	\$	\$	\$	\$ 112,460
Materials and Services				50,000	400,000		1,848,000
Capital Outlay			400,000	150,000	100,000	275,000	2,776,000
Transfers Out		129,569			100,000		429,569
Ending Fund Balance			85,223	15,450	94,428	6,673	911,711
Total Requirements	<u>0.0</u>	<u>\$ 129,569</u>	<u>\$ 485,223</u>	<u>\$ 215,450</u>	<u>\$ 694,428</u>	<u>\$ 281,673</u>	<u>\$ 6,077,740</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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Residence Hall							
Resources							
Beginning Net Working Capital		\$ 1,240,870	\$ 693,717	\$ 212,931	\$ 240,000	\$ 240,000	\$ 240,000
Other Income					2,000	2,000	2,000
Room Fee		1,609,023	1,889,928	2,115,800	2,126,720	2,196,720	2,196,720
Interest Income		2,178	9,790	2,000	2,630	2,630	2,630
Transfers In			300,000	300,000	300,000	300,000	300,000
Total Resources		<u>\$ 2,852,071</u>	<u>\$ 2,893,435</u>	<u>\$ 2,630,731</u>	<u>\$ 2,671,350</u>	<u>\$ 2,741,350</u>	<u>\$ 2,741,350</u>
Requirements							
Personnel Services	6.1	\$ 334,229	\$ 381,103	\$ 412,439	\$ 444,619	\$ 444,619	\$ 444,619
Materials and Services		450,937	508,919	544,933	546,416	546,416	546,416
Transfers Out		1,373,188	1,406,088	1,442,789	1,461,488	1,461,488	1,461,488
Ending Net Working Capital		693,717	597,325	230,570	218,827	288,827	288,827
Total Requirements	<u>6.1</u>	<u>\$ 2,852,071</u>	<u>\$ 2,893,435</u>	<u>\$ 2,630,731</u>	<u>\$ 2,671,350</u>	<u>\$ 2,741,350</u>	<u>\$ 2,741,350</u>
Residence Hall Building Reserve							
Resources							
Beginning Net Working Capital		\$	\$ 80,071	\$ 193,000	\$ 346,000	\$ 346,000	\$ 346,000
Interest Income		71	909	2,630	4,348	4,348	4,348
Transfers In		80,000	112,500	150,000	187,500	187,500	187,500
Total Resources		<u>\$ 80,071</u>	<u>\$ 193,480</u>	<u>\$ 345,630</u>	<u>\$ 537,848</u>	<u>\$ 537,848</u>	<u>\$ 537,848</u>
Requirements							
Materials and Services		\$	\$	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Ending Net Working Capital		80,071	193,480	335,630	527,848	527,848	527,848
Total Requirements	<u>-</u>	<u>\$ 80,071</u>	<u>\$ 193,480</u>	<u>\$ 345,630</u>	<u>\$ 537,848</u>	<u>\$ 537,848</u>	<u>\$ 537,848</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$	\$ 14,722	\$ 75,000	\$ 110,000	\$ 110,000	\$ 110,000
Program Income		26,413	156,626	154,640	154,640	154,640	154,640
Interest Income		15	283	1,155	1,312	1,312	1,312
Total Resources		<u>\$ 26,428</u>	<u>\$ 171,631</u>	<u>\$ 230,795</u>	<u>\$ 265,952</u>	<u>\$ 265,952</u>	<u>\$ 265,952</u>
Requirements							
Personnel Services	0.1	\$ 836	\$ 2,979	\$ 2,376	\$ 2,376	\$ 2,376	\$ 2,376
Materials and Services		10,870	100,548	71,250	71,250	71,250	71,250
Transfers Out					40,000	40,000	40,000
Ending Net Working Capital		14,722	68,104	157,169	152,326	152,326	152,326
Total Requirements	<u>0.1</u>	<u>\$ 26,428</u>	<u>\$ 171,631</u>	<u>\$ 230,795</u>	<u>\$ 265,952</u>	<u>\$ 265,952</u>	<u>\$ 265,952</u>
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$	\$ 30,027	\$ 61,000	\$ 94,000	\$ 94,000	\$ 94,000
Interest Income		27	304	670	915	915	915
Transfers In		30,000	31,000	32,000	15,000	15,000	15,000
Total Resources		<u>\$ 30,027</u>	<u>\$ 61,331</u>	<u>\$ 93,670</u>	<u>\$ 109,915</u>	<u>\$ 109,915</u>	<u>\$ 109,915</u>
Requirements							
Materials and Services		\$	\$	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Ending Net Working Capital		30,027	61,331	73,670	89,915	89,915	89,915
Total Requirements	<u>-</u>	<u>\$ 30,027</u>	<u>\$ 61,331</u>	<u>\$ 93,670</u>	<u>\$ 109,915</u>	<u>\$ 109,915</u>	<u>\$ 109,915</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$ 160,098	\$ 157,949	\$ 250,000	\$ 256,000	\$ 256,000	\$ 256,000
Program Income			160,000	200,000			
Interest Income			1,375	2,992	2,258	2,258	2,258
Total Resources		<u>\$ 160,098</u>	<u>\$ 319,324</u>	<u>\$ 452,992</u>	<u>\$ 258,258</u>	<u>\$ 258,258</u>	<u>\$ 258,258</u>
Requirements							
Personnel Services		\$	\$ 10,000	\$	\$	\$	\$
Materials and Services		2,149	53,697	101,500			
Transfers Out					60,431	60,431	60,431
Ending Net Working Capital		157,949	255,627	351,492	197,827	197,827	197,827
Total Requirements	<u>-</u>	<u>\$ 160,098</u>	<u>\$ 319,324</u>	<u>\$ 452,992</u>	<u>\$ 258,258</u>	<u>\$ 258,258</u>	<u>\$ 258,258</u>
Food Service Operations							
Resources							
Beginning Net Working Capital		\$ 18,144	\$ 187,901	\$ 187,900	\$ 732,746	\$ 732,746	\$ 732,746
Food Services		979,671	1,362,842	1,500,000	1,700,000	1,700,000	1,700,000
Interest Income		300	3,213	2,733	7,747	7,747	7,747
Total Resources		<u>\$ 998,115</u>	<u>\$ 1,553,956</u>	<u>\$ 1,690,633</u>	<u>\$ 2,440,493</u>	<u>\$ 2,440,493</u>	<u>\$ 2,440,493</u>
Requirements							
Personnel Services	0.6	\$ 30,389	\$ 74,054	\$ 31,213	\$ 77,403	\$ 77,403	\$ 77,403
Materials and Services		779,825	1,013,658	1,403,055	1,426,555	1,426,555	1,426,555
Capital Outlay			10,070	50,000	50,000	50,000	50,000
Transfers Out					70,000	70,000	70,000
Ending Net Working Capital		187,901	456,174	206,365	816,535	816,535	816,535
Total Requirements	<u>0.6</u>	<u>\$ 998,115</u>	<u>\$ 1,553,956</u>	<u>\$ 1,690,633</u>	<u>\$ 2,440,493</u>	<u>\$ 2,440,493</u>	<u>\$ 2,440,493</u>

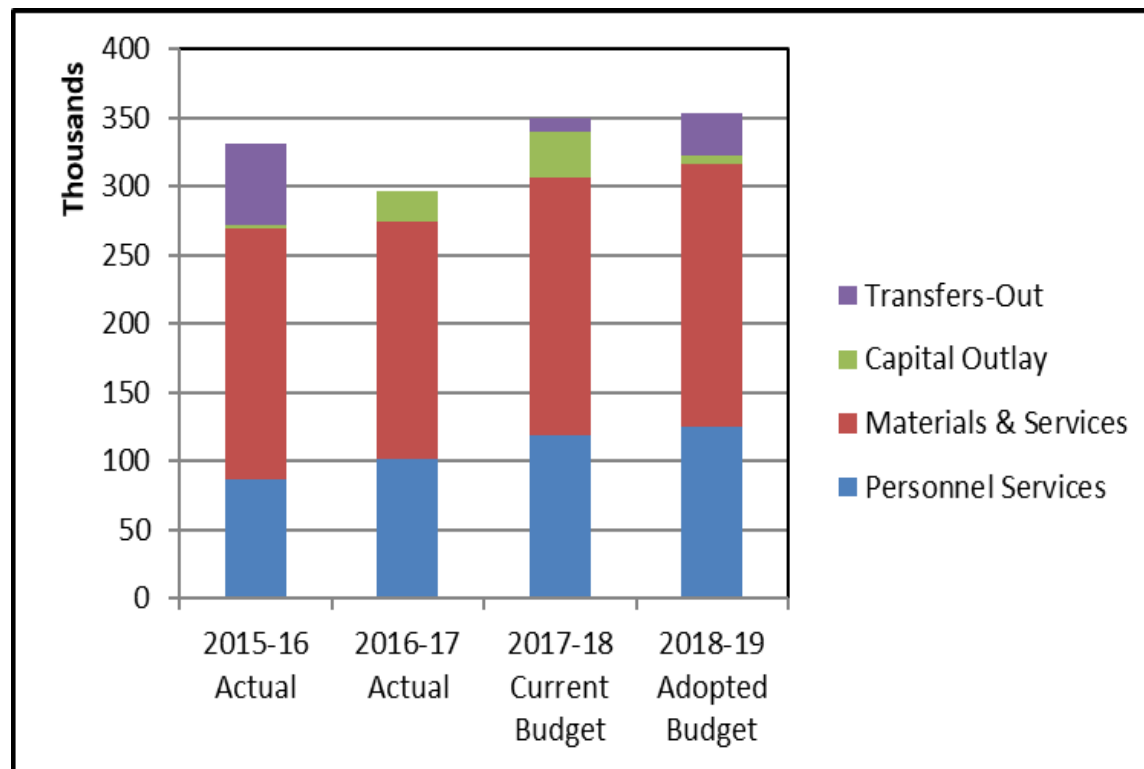
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 2,959,375	\$ 2,403,665	\$ 2,080,500	\$ 2,394,800	\$ 2,394,800	\$ 2,394,800
Bookstore Sales		2,642,592	2,235,756	3,200,000	2,650,000	2,650,000	2,650,000
Interest Income		4,810	11,836	17,220	22,415	22,415	22,415
Total Resources		<u>\$ 5,606,777</u>	<u>\$ 4,651,257</u>	<u>\$ 5,297,720</u>	<u>\$ 5,067,215</u>	<u>\$ 5,067,215</u>	<u>\$ 5,067,215</u>
Requirements							
Personnel Services	9.6	\$ 584,737	\$ 556,056	\$ 665,481	\$ 604,655	\$ 604,655	\$ 604,655
Materials and Services		1,938,414	1,647,347	2,289,450	2,026,950	2,026,950	2,026,950
Capital Outlay		4,961	1,221	50,000	25,000	25,000	25,000
Transfers Out		675,000		90,000	300,000	300,000	300,000
Ending Net Working Capital		2,403,665	2,446,633	2,202,789	2,110,610	2,110,610	2,110,610
Total Requirements	<u>9.6</u>	<u>\$ 5,606,777</u>	<u>\$ 4,651,257</u>	<u>\$ 5,297,720</u>	<u>\$ 5,067,215</u>	<u>\$ 5,067,215</u>	<u>\$ 5,067,215</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 4,378,487	\$ 3,568,052	\$ 3,060,331	\$ 4,173,546	\$ 4,173,546	\$ 4,173,546
Total Resources		5,375,100	6,276,362	7,681,840	7,177,485	7,247,485	7,247,485
Total Requirements		<u>6,185,535</u>	<u>5,765,740</u>	<u>7,184,486</u>	<u>7,237,143</u>	<u>7,237,143</u>	<u>7,237,143</u>
Ending Net Working Capital	<u>16.4</u>	<u>\$ 3,568,052</u>	<u>\$ 4,078,674</u>	<u>\$ 3,557,685</u>	<u>\$ 4,113,888</u>	<u>\$ 4,183,888</u>	<u>\$ 4,183,888</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

		Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
	<u>FTE</u>						
Centralized Services							
Resources							
Beginning Fund Balance		\$ 410,294	\$ 356,092	\$ 296,740	\$ 289,434	\$ 289,434	\$ 289,434
User Charges		156,709	126,288	170,000	125,000	125,000	125,000
Interest Income		641	2,190	2,647	2,305	2,305	2,305
Total Resources		<u>\$ 567,644</u>	<u>\$ 484,570</u>	<u>\$ 469,387</u>	<u>\$ 416,739</u>	<u>\$ 416,739</u>	<u>\$ 416,739</u>
Requirements							
Personnel Services	2.1	\$ 86,421	\$ 101,242	\$ 118,696	\$ 124,771	\$ 124,771	\$ 124,771
Materials and Services		72,324	66,458	85,000	83,000	83,000	83,000
Capital Outlay		2,807	22,436	32,500	5,000	5,000	5,000
Transfers Out		50,000		10,000	30,000	30,000	30,000
Ending Fund Balance		356,092	294,434	223,191	173,968	173,968	173,968
Total Requirements	<u>2.1</u>	<u>\$ 567,644</u>	<u>\$ 484,570</u>	<u>\$ 469,387</u>	<u>\$ 416,739</u>	<u>\$ 416,739</u>	<u>\$ 416,739</u>

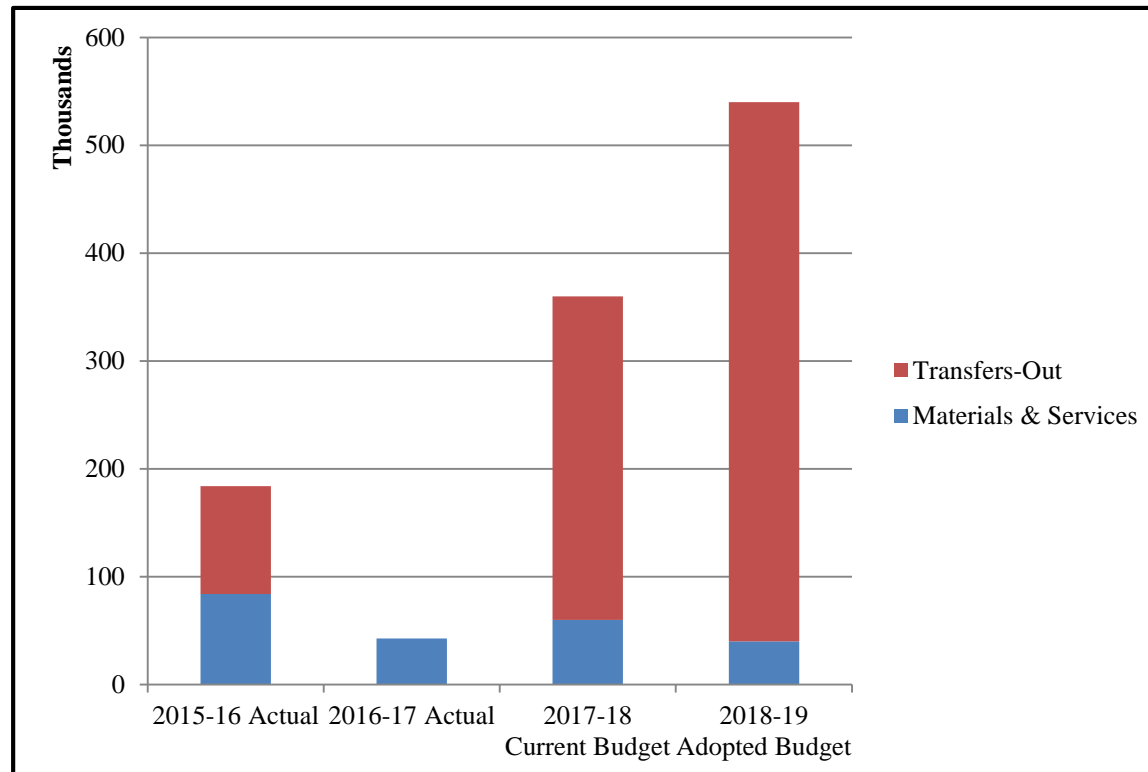
Internal Service Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL FTE	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Copier Activities						
Resources						
Beginning Fund Balance	\$ 4,360	\$ 2,049	\$ 2,000	\$ 6,200	\$ 6,200	\$ 6,200
User Charges	117,695	108,549	102,000	112,000	112,000	112,000
Interest Income		56		72	72	72
Total Resources	<u>\$ 122,055</u>	<u>\$ 110,654</u>	<u>\$ 104,000</u>	<u>\$ 118,272</u>	<u>\$ 118,272</u>	<u>\$ 118,272</u>
Requirements						
Materials and Services	\$ 110,006	\$ 106,437	\$ 103,000	\$ 109,000	\$ 109,000	\$ 109,000
Capital Outlay			1,000	1,000	1,000	1,000
Transfers Out	10,000					
Ending Fund Balance	<u>2,049</u>	<u>4,217</u>	<u></u>	<u>8,272</u>	<u>8,272</u>	<u>8,272</u>
Total Requirements	<u>-</u>	<u>\$ 110,654</u>	<u>\$ 104,000</u>	<u>\$ 118,272</u>	<u>\$ 118,272</u>	<u>\$ 118,272</u>
Internal Service Fund Total						
Beginning Fund Balance	\$ 414,654	\$ 358,141	\$ 298,740	\$ 295,634	\$ 295,634	\$ 295,634
Total Resources	275,045	237,083	274,647	239,377	239,377	239,377
Total Requirements	<u>331,558</u>	<u>296,573</u>	<u>350,196</u>	<u>352,771</u>	<u>352,771</u>	<u>352,771</u>
Ending Fund Balance	<u>2.1</u>	<u>\$ 358,141</u>	<u>\$ 223,191</u>	<u>\$ 182,240</u>	<u>\$ 182,240</u>	<u>\$ 182,240</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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 713,247	\$ 630,339	\$ 577,000	\$ 568,000	\$ 568,000	\$ 568,000
Interest Income	1,193	4,061	5,470	4,730	4,730	4,730
Total Resources	<u>\$ 714,440</u>	<u>\$ 634,400</u>	<u>\$ 582,470</u>	<u>\$ 572,730</u>	<u>\$ 572,730</u>	<u>\$ 572,730</u>
Requirements						
Materials and Services	\$ 84,101	\$ 42,684	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000
Transfers Out				150,000	150,000	150,000
Ending Fund Balance	630,339	591,716	522,470	382,730	382,730	382,730
Total Requirements	<u>\$ 714,440</u>	<u>\$ 634,400</u>	<u>\$ 582,470</u>	<u>\$ 572,730</u>	<u>\$ 572,730</u>	<u>\$ 572,730</u>

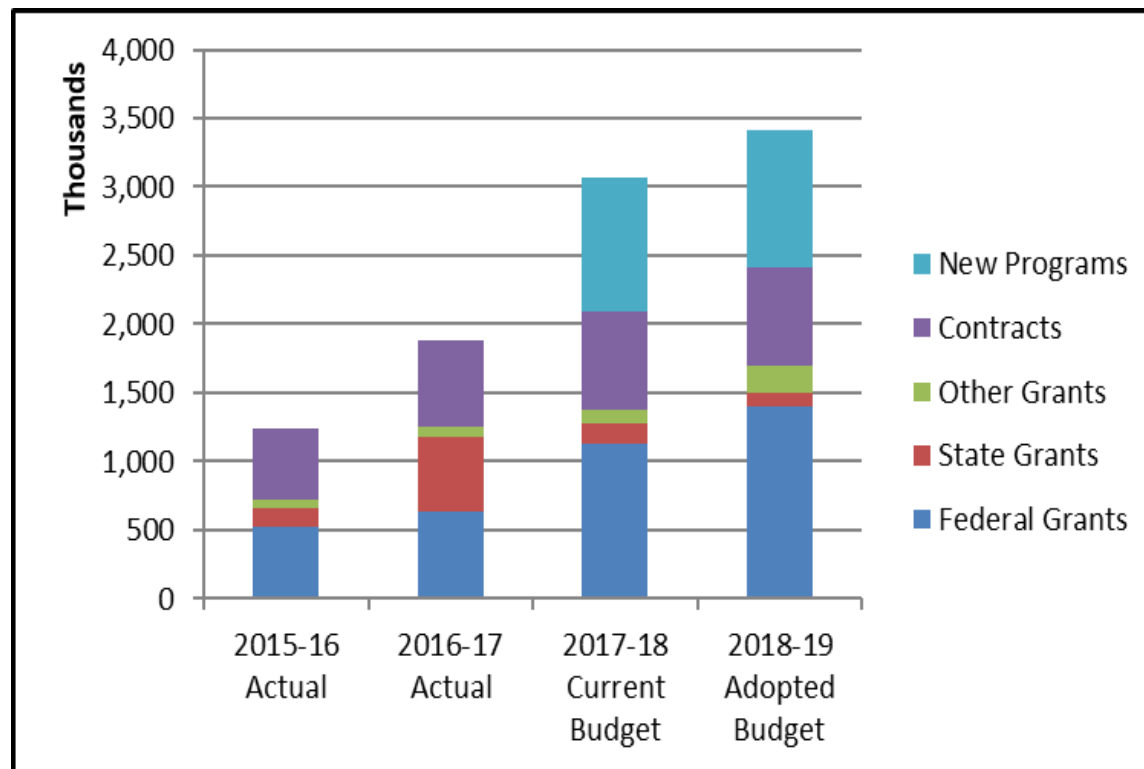
Reserve Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,625,661	\$ 1,528,196	\$ 1,229,225	\$ 1,252,269	\$ 1,252,269	\$ 1,252,269
Interest Income	2,535	10,190	10,972	10,772	10,772	10,772
Total Resources	\$ 1,628,196	\$ 1,538,386	\$ 1,240,197	\$ 1,263,041	\$ 1,263,041	\$ 1,263,041
Requirements						
Transfers Out	\$ 100,000	\$	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000
Ending Fund Balance	1,528,196	1,538,386	940,197	913,041	913,041	913,041
Total Requirements	\$ 1,628,196	\$ 1,538,386	\$ 1,240,197	\$ 1,263,041	\$ 1,263,041	\$ 1,263,041
Reserve Fund Total						
Beginning Fund Balance	\$ 2,338,908	\$ 2,158,535	\$ 1,806,225	\$ 1,820,269	\$ 1,820,269	\$ 1,820,269
Total Resources	3,728	14,251	16,442	15,502	15,502	15,502
Total Requirements	184,101	42,684	360,000	540,000	540,000	540,000
Ending Fund Balance	\$ 2,158,535	\$ 2,130,102	\$ 1,462,667	\$ 1,295,771	\$ 1,295,771	\$ 1,295,771

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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 64,017	\$	\$ 15,000	\$	\$	\$
Federal Grants	381,806	597,689	1,089,268	1,356,395	1,357,750	1,357,750
Tuition and Fees	17,400	17,150	15,000	18,000	18,000	18,000
Transfers In	65,454	35,332	36,039	36,760	36,760	36,760
Total Resources	\$ 528,677	\$ 650,171	\$ 1,155,307	\$ 1,411,155	\$ 1,412,510	\$ 1,412,510
Requirements						
Personnel Services	\$ 458,498	\$ 471,283	\$ 796,426	\$ 849,390	\$ 849,390	\$ 849,390
Materials and Services	56,679	118,833	328,881	549,084	549,084	549,084
Capital Outlay	13,500	42,905				
Ending Fund Balance		17,150	30,000	12,681	14,036	14,036
Total Requirements	\$ 528,677	\$ 650,171	\$ 1,155,307	\$ 1,411,155	\$ 1,412,510	\$ 1,412,510

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 40,748	\$ 50,394	\$ 30,000	\$ 8,000	\$ 8,000	\$ 8,000
State Grants	144,559	494,974	139,304	102,000	102,000	102,000
Other Income	810	1,000				
Transfers In		15,832				
Total Resources	<u>\$ 186,117</u>	<u>\$ 562,200</u>	<u>\$ 169,304</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
Requirements						
Personnel Services	\$ 97,768	\$ 358,148	\$ 100,879	\$ 72,000	\$ 72,000	\$ 72,000
Materials and Services	37,955	162,166	48,425	30,000	30,000	30,000
Capital Outlay		26,938				
Ending Fund Balance	50,394	14,948	20,000	8,000	8,000	8,000
Total Requirements	<u>\$ 186,117</u>	<u>\$ 562,200</u>	<u>\$ 169,304</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
Other Grants						
Resources						
Beginning Fund Balance	\$ 56,053	\$ 39,605	\$ 64,995	\$ 42,000	\$ 42,000	\$ 42,000
Grant Income	45,022	105,603	41,000	164,915	164,915	164,915
Total Resources	<u>\$ 101,075</u>	<u>\$ 145,208</u>	<u>\$ 105,995</u>	<u>\$ 206,915</u>	<u>\$ 206,915</u>	<u>\$ 206,915</u>
Requirements						
Personnel Services	\$ 50,216	\$ 55,304	\$ 39,875	\$ 105,543	\$ 105,543	\$ 105,543
Materials and Services	11,254	12,959	61,120	84,800	84,800	84,800
Transfers Out		5,453				
Ending Fund Balance	39,605	71,492	5,000	16,572	16,572	16,572
Total Requirements	<u>\$ 101,075</u>	<u>\$ 145,208</u>	<u>\$ 105,995</u>	<u>\$ 206,915</u>	<u>\$ 206,915</u>	<u>\$ 206,915</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 1,618	\$ 436	\$ 7,700	\$ 2,500	\$ 2,500	\$ 2,500
Contract Income	514,507	631,171	704,069	723,496	723,496	723,496
Total Resources	<u>\$ 516,125</u>	<u>\$ 631,607</u>	<u>\$ 711,769</u>	<u>\$ 725,996</u>	<u>\$ 725,996</u>	<u>\$ 725,996</u>
Requirements						
Personnel Services	\$ 458,675	\$ 478,279	\$ 515,546	\$ 560,056	\$ 560,056	\$ 560,056
Materials and Services	57,014	139,870	188,523	165,940	165,940	165,940
Capital Outlay		12,219	7,700			
Ending Fund Balance	436	1,239				
Total Requirements	<u>\$ 516,125</u>	<u>\$ 631,607</u>	<u>\$ 711,769</u>	<u>\$ 725,996</u>	<u>\$ 725,996</u>	<u>\$ 725,996</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			975,000	1,000,000	1,000,000	1,000,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 975,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Requirements						
Materials and Services	\$	\$	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 975,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Special Revenue Fund Total						
Beginning Fund Balance	\$ 162,436	\$ 90,435	\$ 117,695	\$ 52,500	\$ 52,500	\$ 52,500
Total Resources	1,169,558	1,898,751	2,999,680	3,401,566	3,402,921	3,402,921
Total Requirements	1,241,559	1,884,357	3,062,375	3,416,813	3,416,813	3,416,813
Ending Fund Balance	<u>\$ 90,435</u>	<u>\$ 104,829</u>	<u>\$ 55,000</u>	<u>\$ 37,253</u>	<u>\$ 38,608</u>	<u>\$ 38,608</u>

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Federal Grants							
ABE - Special Projects	1.7	\$ 136,406	\$ 31,148	\$	\$	\$	\$ 167,554
Carl Perkins	2.4	81,648	35,450				117,098
SBA Grant	0.4	33,000					33,000
SBA Grant Match	0.5	40,000					40,000
SBA Portable Assistance Project	2.0	28,151	1,849				30,000
NSF - NEVTEX Grant			20,000				20,000
Strengthening Institutions Program	6.9	460,500	89,500				550,000
NSF - NEVTX2 Grant	0.3	69,685	335,192				404,877
OEM-CERT Training Grant			35,945				35,945
Ending Fund Balance							14,036
Total Expenditures	<u>14.2</u>	<u>\$ 849,390</u>	<u>\$ 549,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,412,510</u>
State Grants							
OBDD	0.9	\$ 72,000	\$	\$	\$	\$	\$ 72,000
Scale Oregon Grant (Grow Oregon)			30,000				30,000
Ending Fund Balance							8,000
Total Expenditures	<u>0.9</u>	<u>\$ 72,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>

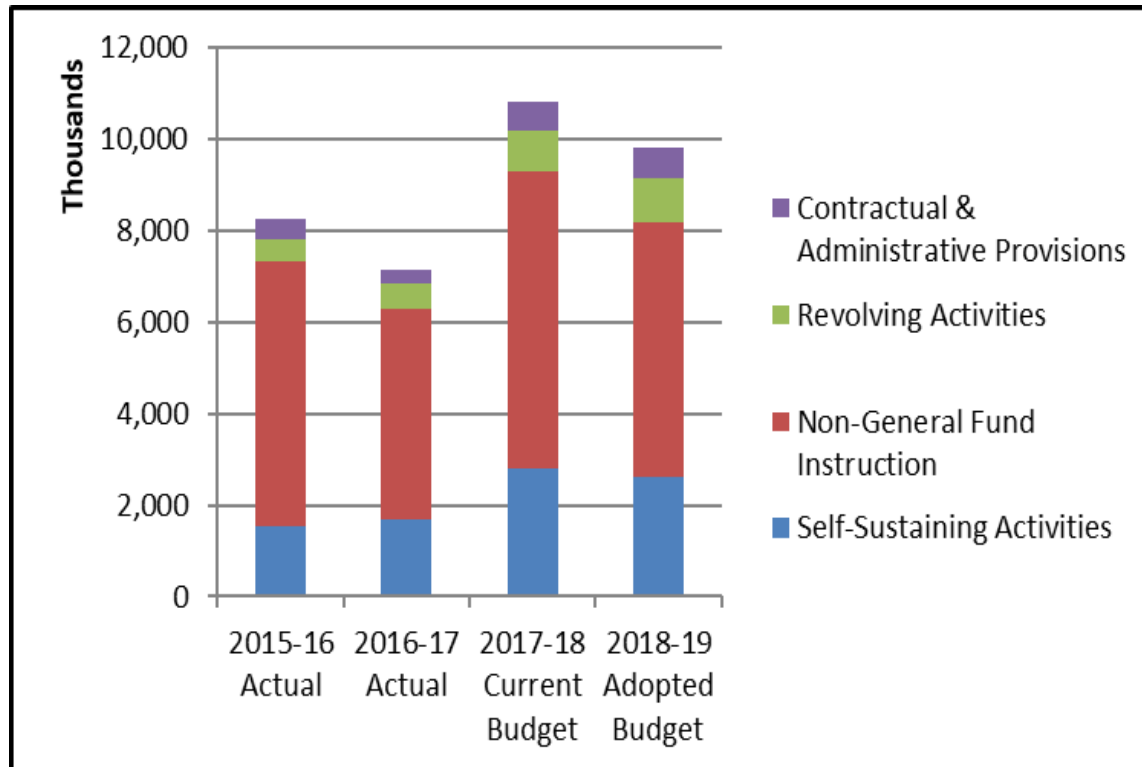
Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Other Grants							
Cascade Health Services Support		\$	\$ 32,000	\$	\$	\$	\$ 32,000
Veteran-Partnership to End Poverty	0.1	378	800				1,178
Meyer Memorial-Latino & Native Amer.	0.8	77,165	51,750				128,915
Deer Ridge Entrepreneurship	0.1	8,000	250				8,250
Ford Family OSBDCN-Rural Outreach	0.3	20,000					20,000
Ending Fund Balance							16,572
Total Expenditures	1.3	\$ 105,543	\$ 84,800	\$ -	\$ -	\$ -	\$ 206,915
Contracts							
Deer Ridge Correctional Institution	4.3	\$ 429,428	\$ 60,927	\$	\$	\$	\$ 490,355
OCF - GANAS			5,000				5,000
WEBCO-Partners in Practice	0.1	6,480	12,000				18,480
Deer Ridge WBE Contract	1.2	124,148	88,013				212,161
Ending Fund Balance							
Total Expenditures	5.6	\$ 560,056	\$ 165,940	\$ -	\$ -	\$ -	\$ 725,996
New Programs							
New Programs		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Ending Fund Balance							
Total Expenditures	-	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000

Auxiliary Fund

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

Auxiliary Fund Expenditures



Auxiliary Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 2,469,428	\$ 3,290,545	\$ 3,219,981	\$ 3,402,529	\$ 3,502,529	\$ 3,502,529
Tuition and Fees	196,774	178,252	293,656	349,769	349,769	349,769
Grants and Contracts	870		5,000			
Other Income	483,647	355,435	484,500	447,605	447,605	447,605
Sales of Goods and Services	25,550	23,285	28,000	19,000	19,000	19,000
Program and Fee Income	873,261	795,787	780,593	730,600	730,600	730,600
Donations	37,552	47,461	53,772	53,772	53,772	53,772
Interest Income	5,561	22,997	25,279	23,227	23,227	23,227
Transfers In	743,171	548,469	172,687	121,125	121,125	121,125
Total Resources	\$ 4,835,814	\$ 5,262,231	\$ 5,063,468	\$ 5,147,627	\$ 5,247,627	\$ 5,247,627
Requirements						
Personnel Services	\$ 402,415	\$ 503,297	\$ 524,004	\$ 714,836	\$ 714,836	\$ 714,836
Materials and Services	813,482	850,798	1,376,123	1,230,513	1,230,513	1,230,513
Capital Outlay	64,144	128,777	265,900	209,000	209,000	209,000
Transfers Out	265,228	195,179	642,872	458,000	458,000	458,000
Ending Fund Balance	3,290,545	3,584,180	2,254,569	2,535,278	2,635,278	2,635,278
Total Requirements	\$ 4,835,814	\$ 5,262,231	\$ 5,063,468	\$ 5,147,627	\$ 5,247,627	\$ 5,247,627

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 4,091,113	\$ 3,988,186	\$ 3,041,000	\$ 2,529,953	\$ 2,629,953	\$ 2,629,953
Tuition and Fees	3,634,917	3,253,634	3,408,934	3,286,084	3,286,084	3,286,084
Grants and Contracts			40,000	40,000	40,000	40,000
Other Income	8,535	26,990	20,000	65,000	65,000	65,000
Sales of Goods and Services	1,965	2,053	13,000	4,000	4,000	4,000
Program and Fee Income	627,673	431,094	522,000	505,000	505,000	505,000
Donations	7,846	21,860	30,000	30,000	30,000	30,000
Interest Income	12,134	42,751	14,593	21,836	21,836	21,836
Transfers In	1,375,576	821,186	824,907	849,654	895,696	895,696
Total resources	\$ 9,759,759	\$ 8,587,754	\$ 7,914,434	\$ 7,331,527	\$ 7,477,569	\$ 7,477,569
Requirements						
Personnel Services	\$ 3,512,522	\$ 3,326,848	\$ 3,853,643	\$ 3,761,135	\$ 3,761,135	\$ 3,761,135
Materials and Services	1,209,362	730,015	865,526	796,700	872,500	872,500
Capital Outlay	436,184	77,374	251,000	279,500	279,500	279,500
Transfers Out	613,505	478,100	1,520,000	660,000	660,000	660,000
Ending Fund Balance	3,988,186	3,975,417	1,424,265	1,834,192	1,904,434	1,904,434
Total Requirements	\$ 9,759,759	\$ 8,587,754	\$ 7,914,434	\$ 7,331,527	\$ 7,477,569	\$ 7,477,569

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 578,872	\$ 1,256,537	\$ 1,121,961	\$ 1,047,784	\$ 1,047,784	\$ 1,047,784
Grants and Contracts	334,446	185,124	272,625	334,734	334,734	334,734
Other Income	698,816	115,651				
Interest Income		8,057	9,119	8,377	8,377	8,377
Transfers In	132,513	137,413	194,756	75,521	75,521	75,521
Total Resources	<u>\$ 1,744,647</u>	<u>\$ 1,702,782</u>	<u>\$ 1,598,461</u>	<u>\$ 1,466,416</u>	<u>\$ 1,466,416</u>	<u>\$ 1,466,416</u>
Requirements						
Personnel Services	\$ 475,852	\$ 383,387	\$ 467,381	\$ 475,269	\$ 475,269	\$ 475,269
Materials and Services	12,258	1,292	220,000	220,000	220,000	220,000
Transfers Out		150,000	200,000	250,000	250,000	250,000
Ending Fund Balance	1,256,537	1,168,103	711,080	521,147	521,147	521,147
Total Requirements	<u>\$ 1,744,647</u>	<u>\$ 1,702,782</u>	<u>\$ 1,598,461</u>	<u>\$ 1,466,416</u>	<u>\$ 1,466,416</u>	<u>\$ 1,466,416</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 893,171	\$ 839,966	\$ 706,829	\$ 921,083	\$ 921,083	\$ 921,083
Other Income	39,438	30,227	30,000	30,000	30,000	30,000
Program and Fee Income	9,878	11,030	15,000	15,000	15,000	15,000
Interest Income	65,011	68,780	80,176	81,316	81,316	81,316
Transfers In	287,000	282,000	267,000	247,000	242,000	242,000
Total Resources	<u>\$ 1,294,498</u>	<u>\$ 1,232,003</u>	<u>\$ 1,099,005</u>	<u>\$ 1,294,399</u>	<u>\$ 1,289,399</u>	<u>\$ 1,289,399</u>
Requirements						
Personnel Services	\$ 304,678	\$ 181,121	\$ 264,178	\$ 287,748	\$ 287,748	\$ 287,748
Materials and Services	39,834	47,168	227,290	212,140	212,140	212,140
Capital Outlay	70,020	42,158	100,000	50,000	76,000	76,000
Transfers Out	40,000	40,000	40,000	140,000	90,000	90,000
Ending Fund Balance	839,966	921,556	467,537	604,511	623,511	623,511
Total Requirements	<u>\$ 1,294,498</u>	<u>\$ 1,232,003</u>	<u>\$ 1,099,005</u>	<u>\$ 1,294,399</u>	<u>\$ 1,289,399</u>	<u>\$ 1,289,399</u>
Auxiliary Fund Total						
Beginning Fund Balance	\$ 8,032,584	\$ 9,375,234	\$ 8,089,771	\$ 7,901,349	\$ 8,101,349	\$ 8,101,349
Total Resources	9,602,134	7,409,536	7,585,597	7,338,620	7,379,662	7,379,662
Total Requirements	8,259,484	7,135,514	10,817,917	9,744,841	9,796,641	9,796,641
Ending Fund Balance	<u>\$ 9,375,234</u>	<u>\$ 9,649,256</u>	<u>\$ 4,857,451</u>	<u>\$ 5,495,128</u>	<u>\$ 5,684,370</u>	<u>\$ 5,684,370</u>

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	1.0	\$ 35,750	\$	\$	\$	\$	\$ 35,750
Deer Ridge Foundation Support	0.2	7,772	1,000				8,772
Public Safety			49,796	3,000			52,796
Law Enforcement Testing	0.1	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			17,000				17,000
Medical Assisting Program			5,000				5,000
Teaching and Learning Center	0.3	16,200	8,800				25,000
General Testing	0.1	1,728	14,000				15,728
Art Cards			7,000				7,000
Auto and Industrial Fees			20,000				20,000
Facility Fees	0.8	49,653	10,000	20,000	5,000		84,653
Club Sports	0.7	16,200	14,500	5,000			35,700
College Activities			100,000		50,000		150,000
Classified Training			30,000				30,000
Performing Arts			1,545				1,545
Hybrid Vehicle Fleet			12,060				12,060
Special Programs - Admin Vehicles	1.5	129,939	8,060	35,000			137,999
Physiology Lab Activities	0.2	5,535	6,000	15,000			26,535
Library Book Account			10,300	22,000			32,300
PCA Wellness			3,000				3,000

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Self-Sustaining Activities							
Outdoor Recreation Program		\$	\$ 7,060	\$	\$	\$	\$ 7,060
Enrollment Services Support			23,000				23,000
Accreditation	0.3	16,100	13,000				29,100
College Now	2.7	200,083	18,000				218,083
Salvage Sales			10,000				10,000
CTE Accreditation			20,875				20,875
Media Activities			21,000	25,000			46,000
Tutor/Testing Activities	2.4	90,157	39,150	10,000	100,000		239,307
Student Honors Recognition			3,500				3,500
Innovation Account	1.3	32,400	167,600				200,000
Mazama Lab Fees	0.1	8,039	50,450	30,000			88,489
Tool Room Deposits			3,000				3,000
Computer Lab Printers	0.1	1,080	11,000	13,000			25,080
Instructional Projects	0.5	26,510	40,000	5,000			71,510
Oregon Intl Education Consortium			5,000				5,000
Student Government	2.0	48,090	100,472		57,000		205,562
The Broadside	1.1	27,000	18,000	1,000			46,000
Blue Sky			35,000				35,000
Elevation Gratuity Fund			45,000				45,000
CIS Software				5,000			5,000
Cascades East Transit Program			65,000				65,000
Student Government Programs			40,000				40,000
Student Government Reserve			30,000				30,000
Math Contest			2,500				2,500
Redmond Campus Operations			45,000		150,000		195,000

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Self-Sustaining Activities							
Chandler Lab Operations		\$	\$ 25,000	\$ 10,000	\$ 20,000	\$	\$ 55,000
Prineville Campus Operations					10,000		10,000
ITS Services Support					31,000		31,000
Campus Services Support			30,000		35,000		65,000
Ending Fund Balance							2,635,278
Total Expenditures	<u>15.4</u>	<u>\$ 714,836</u>	<u>\$ 1,230,513</u>	<u>\$ 209,000</u>	<u>\$ 458,000</u>	<u>\$ -</u>	<u>\$ 5,247,627</u>
Non-General Fund Instruction							
Summer Session	16.0	\$ 962,000	\$ 5,500	\$	\$ 500,000	\$	\$ 1,467,500
International Programs	0.3	16,650	30,000				46,650
SBDC Program Activities	1.3	106,300	44,500				150,800
Business Development & Training Gen	0.6	63,100					63,100
ABE General Purpose	6.8	638,557	26,500				665,057
Outreach Centers			26,000		30,000		56,000
Veterinarian Tech Program			15,000				15,000
Culinary Foundation Fund			15,000	15,000			30,000
EMT Practical Exam	0.2	15,000					15,000
Contracted Credit Classes	0.4	21,600	26,000		30,000		77,600
Community & Professional Education	16.0	1,168,065	581,000	10,000			1,759,065
Licensed Massage Therapy			15,000	2,000			17,000
Aviation Program - Simulator Fees	11.1	768,243	61,500	250,000	100,000		1,179,743
Unmanned Aerial Systems Operations	0.1	1,620	26,500	2,500			30,620
Ending Fund Balance							1,904,434
Total Expenditures	<u>52.8</u>	<u>\$ 3,761,135</u>	<u>\$ 872,500</u>	<u>\$ 279,500</u>	<u>\$ 660,000</u>	<u>\$ -</u>	<u>\$ 7,477,569</u>

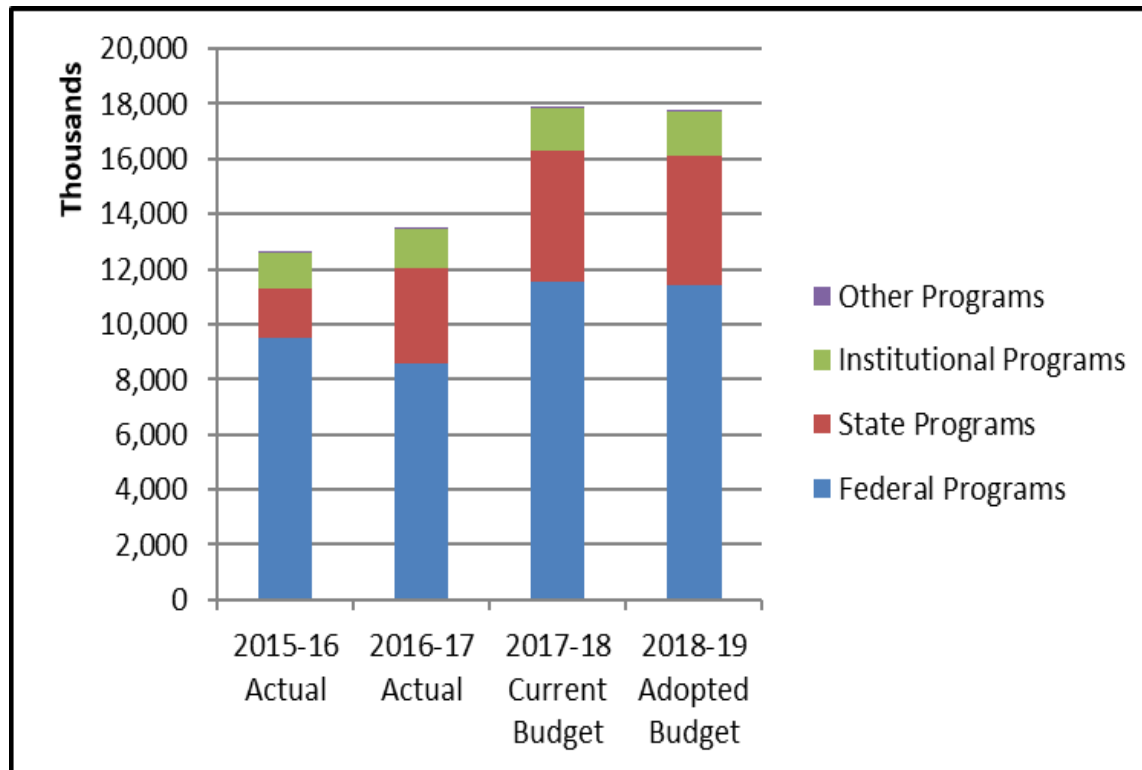
Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Revolving							
Foundation Billings	4.8	\$ 475,269	\$	\$	\$	\$	\$ 475,269
Partnership Collaborations			220,000		250,000		470,000
Ending Fund Balance							521,147
Total Expenditures	<u>4.8</u>	<u>\$ 475,269</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 1,466,416</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			10,000				10,000
Sabbatical - Faculty	1.0	137,748					137,748
Unemployment Reserve	n/a	150,000					150,000
Insurance Reserve Deductible			50,000				50,000
Keyes Education Fund			60,000	76,000	50,000		186,000
Ending Fund Balance							623,511
Total Expenditures	<u>1.0</u>	<u>\$ 287,748</u>	<u>\$ 212,140</u>	<u>\$ 76,000</u>	<u>\$ 90,000</u>	<u>\$ -</u>	<u>\$ 1,289,399</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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 12,301	\$ 11,690	\$	\$	\$	\$
Grants	9,411,607	8,515,105	11,470,000	11,352,000	11,352,000	11,352,000
Other Income	41,162	35,607	51,000	24,000	24,000	24,000
Transfers In	50,770	43,157	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 9,515,840</u>	<u>\$ 8,605,559</u>	<u>\$ 11,571,000</u>	<u>\$ 11,426,000</u>	<u>\$ 11,426,000</u>	<u>\$ 11,426,000</u>
Requirements						
Personnel Services	\$ 196,263	\$ 166,753	\$ 220,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	9,307,887	8,438,806	11,351,000	11,224,000	11,224,000	11,224,000
Ending Fund Balance	11,690					
Total Requirements	<u>\$ 9,515,840</u>	<u>\$ 8,605,559</u>	<u>\$ 11,571,000</u>	<u>\$ 11,426,000</u>	<u>\$ 11,426,000</u>	<u>\$ 11,426,000</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	1,761,700	3,442,224	4,700,000	4,700,000	4,700,000	4,700,000
Total Resources	<u>\$ 1,761,700</u>	<u>\$ 3,442,224</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>
Requirements						
Materials and Services	\$ 1,761,700	\$ 3,442,224	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000	\$ 4,700,000
Ending Fund Balance						
Total Requirements	<u>\$ 1,761,700</u>	<u>\$ 3,442,224</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 310,409	\$ 390,465	\$ 314,000	\$ 358,000	\$ 358,000	\$ 358,000
Foundation Contributions	1,220,445	1,243,440	1,317,818	1,317,818	1,317,818	1,317,818
Other Income		1,202				
Interest Income	622	2,680	2,740	2,175	2,175	2,175
Transfers In	176,412	182,182	182,182	182,182	182,182	182,182
Total Resources	<u>\$ 1,707,888</u>	<u>\$ 1,819,969</u>	<u>\$ 1,816,740</u>	<u>\$ 1,860,175</u>	<u>\$ 1,860,175</u>	<u>\$ 1,860,175</u>
Requirements						
Materials and Services	\$ 1,317,423	\$ 1,360,858	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000
Transfers Out		43,157	50,000	50,000	50,000	50,000
Ending Fund Balance	390,465	415,954	236,740	280,175	280,175	280,175
Total Requirements	<u>\$ 1,707,888</u>	<u>\$ 1,819,969</u>	<u>\$ 1,816,740</u>	<u>\$ 1,860,175</u>	<u>\$ 1,860,175</u>	<u>\$ 1,860,175</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 109,619	\$ 119,225	\$ 106,036	\$ 143,278	\$ 143,278	\$ 143,278
Other Income		3,456	5,000	5,000	5,000	5,000
Trust and Interest Income	31,720	25,999	26,891	26,436	26,436	26,436
Total Resources	<u>\$ 141,339</u>	<u>\$ 148,680</u>	<u>\$ 137,927</u>	<u>\$ 174,714</u>	<u>\$ 174,714</u>	<u>\$ 174,714</u>
Requirements						
Personnel Services	\$ 270	\$ 251	\$ 3,455	\$ 3,455	\$ 3,455	\$ 3,455
Materials and Services	21,844	19,440	25,735	25,735	25,735	25,735
Ending Fund Balance	119,225	128,989	108,737	145,524	145,524	145,524
Total Requirements	<u>\$ 141,339</u>	<u>\$ 148,680</u>	<u>\$ 137,927</u>	<u>\$ 174,714</u>	<u>\$ 174,714</u>	<u>\$ 174,714</u>
Financial Aid Fund Total						
Beginning Fund Balance	\$ 432,329	\$ 521,380	\$ 420,036	\$ 501,278	\$ 501,278	\$ 501,278
Total Resources	12,694,438	13,495,052	17,805,631	17,659,611	17,659,611	17,659,611
Total Requirements	12,605,387	13,471,489	17,880,190	17,735,190	17,735,190	17,735,190
Ending Fund Balance	<u>\$ 521,380</u>	<u>\$ 544,943</u>	<u>\$ 345,477</u>	<u>\$ 425,699</u>	<u>\$ 425,699</u>	<u>\$ 425,699</u>

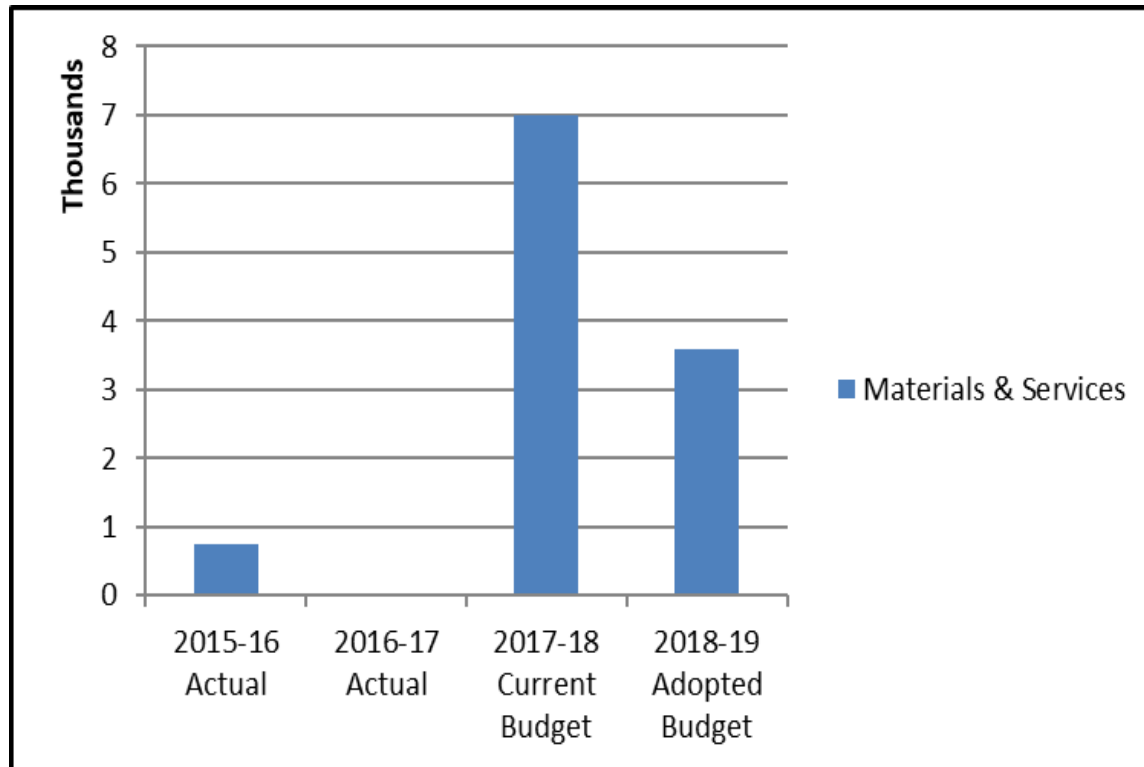
Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2018-19 ADOPTED Budget
Federal Grants							
College Work Study	8.7	\$ 202,000	\$ 24,000	\$	\$	\$	\$ 226,000
SEOG			200,000				200,000
PELL			11,000,000				11,000,000
Ending Fund Balance							
Total Expenditures	<u>8.7</u>	<u>\$ 202,000</u>	<u>\$ 11,224,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,426,000</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							280,175
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 1,530,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 1,860,175</u>
Financial Aid - Other							
Native American Program	0.1	\$ 3,455	\$ 20,735	\$	\$	\$	\$ 24,190
Veteran's Fund			5,000				5,000
Ending Fund Balance							145,524
Total Expenditures	<u>0.1</u>	<u>\$ 3,455</u>	<u>\$ 25,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,714</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 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 ACTUAL Amounts	Fiscal Year 2017-18 CURRENT Budget	Fiscal Year 2018-19 PROPOSED Budget	Fiscal Year 2018-19 APPROVED Budget	Fiscal Year 2018-19 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 370,833	\$ 372,371	\$ 373,652	\$ 372,505	\$ 372,505	\$ 372,505
Interest Income	2,288	4,002	3,736	3,726	3,726	3,726
Total Resources	<u>\$ 373,121</u>	<u>\$ 376,373</u>	<u>\$ 377,388</u>	<u>\$ 376,231</u>	<u>\$ 376,231</u>	<u>\$ 376,231</u>
Requirements						
Materials and Services	\$ 750	\$	\$ 7,000	\$ 3,600	\$ 3,600	\$ 3,600
Ending Fund Balance	372,371	376,373	370,388	372,631	372,631	372,631
Total Requirements	<u>\$ 373,121</u>	<u>\$ 376,373</u>	<u>\$ 377,388</u>	<u>\$ 376,231</u>	<u>\$ 376,231</u>	<u>\$ 376,231</u>

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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
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>\$ 45,675,852</u>	<u>\$ 13,588,485</u>	<u>\$ 32,749,010</u>	<u>\$ 92,013,347</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	(\$932,456)	ABS and Community Learning support	\$895,696					\$36,760		\$932,456
Instructional Support	(\$204,875)	Faculty professional improvement, sabbatical, and accreditation.	\$204,875							\$204,875
Student Services	(\$1,250)	Student honors	\$1,250							\$1,250
College Support Services	(\$135,521)	Unemployment reserve, administrative & classified training, capital equipment fund, and foundation staff support	\$135,521							\$135,521
Campus Services	(\$398,817)	New construction, and repair & replacement.		\$398,817						\$398,817
Information Technology	(\$485,251)	Computer life cycle replacement and IT server infrastructure.		\$485,251						\$485,251
Financial Aid	(\$182,182)	College work study and scholarship match.					\$182,182			\$182,182
Total General Fund Transfers	(\$2,340,352)									\$2,340,352
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$500,000)	General fund support.							\$500,000	\$500,000
Enterprise Fund	(\$1,931,919)	Book store general fund support, residence hall debt service, and reserves			\$1,258,988	\$372,931			\$300,000	\$1,931,919
Auxiliary Fund	(\$1,458,000)	Faculty professional improvement, student government clubs programs, and general fund support.	\$97,000						\$1,361,000	\$1,458,000
Internal Service Fund	(\$30,000)	General fund support.							\$30,000	\$30,000
Financial Aid Fund	(\$50,000)	College match on work study					\$50,000			\$50,000
Capital Projects Fund	(\$429,569)	Facilities and technology support and enterprise fund		\$300,000		\$129,569				\$429,569
Total Non-General Fund Transfers	(\$4,399,488)									\$4,399,488
Total Interfund Transfers	(\$6,739,840)		\$1,334,342	\$1,184,068	\$1,258,988	\$502,500	\$232,182	\$36,760	\$2,191,000	\$6,739,840

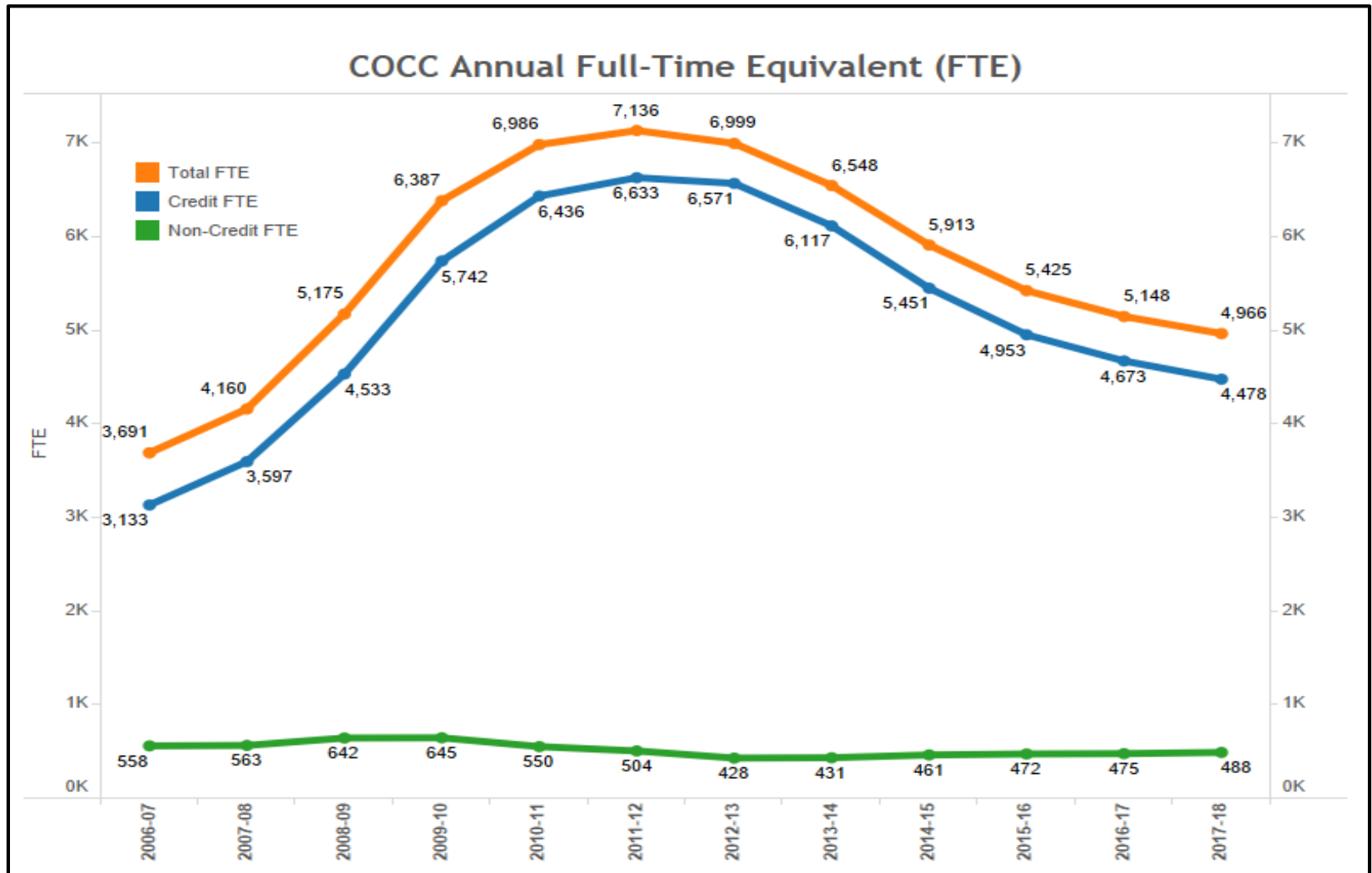
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

#	Description	Amount
<i><u>Capital Equipment Fund</u></i>		
1	Community Learning: New manikins (3).	\$ 57,000
2	Structural Fire Science: Compressed Air Bottles (8).	8,750
3	Science: Laptop cart.	2,500
4	Curriculum: Courseleaf online catalog software.	<u>49,980</u>
Total Approved - Capital Equipment Fund		<u>\$ 118,230</u>
<i><u>Keyes Capital Budget Requests</u></i>		
1	Disability Services: New online Case Management System.	\$ 28,823
2	Institutional: Resource 25 software.	<u>47,400</u>
Total Approved - Keyes Fund		<u>\$ 76,223</u>
Total Approved Capital Budget Requests (6)		<u>\$ 194,453</u>

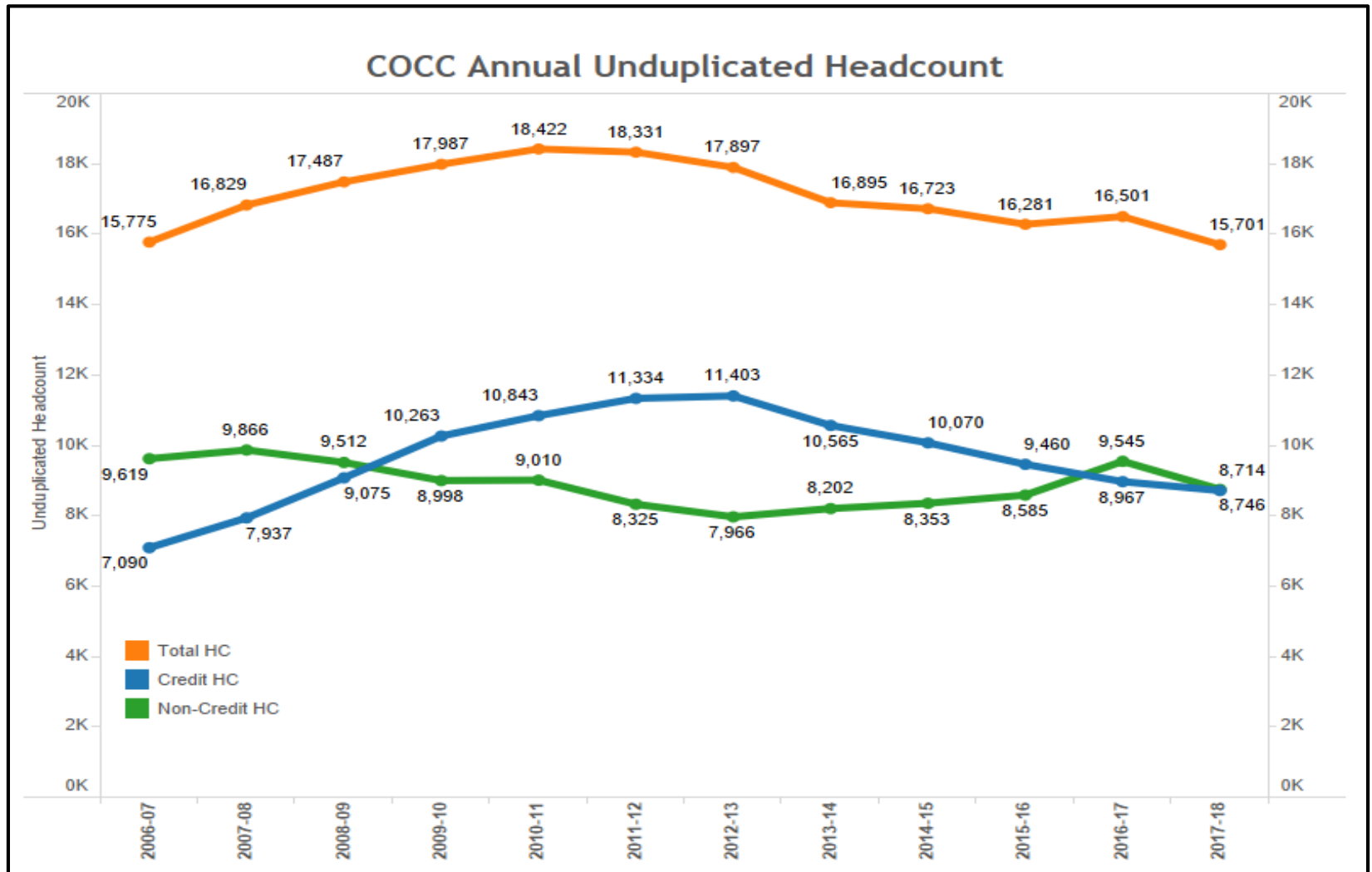
Enrollment Graph

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: P0041546

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 Ore...

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:

2/19/18 Page C2

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

Dated at Bend, Oregon, this 19 day of February, 2018.


Signature

AdName: 20925900A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 19 day of Feb, 2018 by Shawn Antoni


Notary Public for Oregon



No. _____	<p>LEGAL NOTICE NOTICE OF BUDGET COMMITTEE MEETING</p> <p>NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 19th day of March 2018 at 5:45 p.m. in Wille Hall of the Coats Campus Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving</p> <p>This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available at the Christangon Board Room at the time of the meeting.</p> <p>Dr. Shirley I. Metcalf Chief Executive and Budget Officer</p>
In the _____ Court of the	
<p>STATE OF OREGON for the COUNTY OF DESCHUTES</p>	
<p>AFFIDAVIT OF PUBLICATION</p>	
Filed _____	
By _____	
From the Office of _____	
Attorney for _____	

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

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Acct Name: COCC - Legals

Case:

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

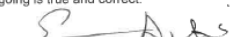
NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Ore...

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:

3/7/18 Page C6

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

Dated at Bend, Oregon, this 7 day of March, 2018.

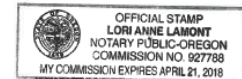

Signature

AdName: 20930971A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 7 day of Mar, 2018 by Shawn Antoni


Notary Public for Oregon



No. _____	<p>LEGAL NOTICE NOTICE OF BUDGET COMMITTEE MEETING</p> <p>NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 19th day of March 2018 at 5:45 p.m. in Wille Hall of the Coats Campus Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2018-19.</p> <p>This is a public meeting where deliberations of the</p>
In the _____ Court of the	
<p>STATE OF OREGON for the COUNTY OF DESCHUTES</p>	
<p>AFFIDAVIT OF PUBLICATION</p>	
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
Case:
Legal Description: Notice of Budget Hearing
Notice of Budget Hearing

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

5/25/18 Page C6


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


Dated at Bend, Oregon, this 25 day of May, 2018. Shawn Antoni
Signature

AdName: 20952650D

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 25 day of May, 2018 by Shawn Antoni

Kmellor
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>	
--	--

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 13, 2018 at 8:00 am X pm at COCC Cook 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, 2018 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>				
Contact: Lisa Bloyer, Director of Fiscal Services		Telephone: 541-383-7711	Email: lbloyer@coacc.edu	
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19	
Beginning Fund Balance	\$29,956,380	\$26,095,050	\$26,380,010	
Current Year Property Taxes, other than Local Option Taxes	\$18,496,066	\$19,261,065	\$20,172,828	
Current Year Local Option Property Taxes				
Tuition and Fees	\$20,726,286	\$21,033,590	\$20,681,853	
Other Revenue from Local Sources	\$2,100,424	\$3,555,512	\$2,692,552	
Revenue from State Sources	\$13,322,577	\$13,431,304	\$14,027,411	
Revenue from Federal Sources	\$9,112,794	\$12,559,268	\$12,709,750	
Interfund Transfers	\$5,357,099	\$7,100,411	\$6,739,840	
All Other Budget Resources	\$9,609,702	\$11,028,077	\$10,494,205	
Total Resources	\$108,681,328	\$114,064,277	\$113,898,449	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	\$40,880,082	\$45,517,793	\$45,913,130	
Materials & Services	\$11,737,735	\$17,346,831	\$17,139,525	
Financial Aid	\$13,455,772	\$17,763,917	\$17,612,497	
Capital Outlay	\$1,558,448	\$4,625,392	\$3,556,500	
Debt Service	\$5,417,552	\$5,496,984	\$5,643,181	
Interfund Transfers	\$5,357,099	\$7,100,411	\$6,739,840	
Operating Contingency	\$0	\$800,000	\$800,000	
All Other Expenditures				
Unappropriated Ending Fund Balance & Reserves	\$30,274,640	\$15,412,949	\$16,493,776	
Total Requirements	\$108,681,328	\$114,064,277	\$113,898,449	
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION				
Instruction	\$24,986,360	\$28,377,710	\$28,328,476	
FTE	307.2	315.8	300.7	
Instructional Support	\$3,958,045	\$4,464,398	\$5,061,057	
FTE	44.2	47.2	46.4	
Student Services other than Student Loans and Financial Aid	\$8,077,271	\$9,693,079	\$9,274,902	
FTE	59.5	57.2	57.7	
Student Loans and Financial Aid	\$13,431,031	\$17,653,897	\$17,688,790	
FTE	10.4	10.6	8.8	
Community Services	\$394,172	\$1,416,897	\$1,449,873	
FTE	4	4.9	6.1	
Support Serv. other than Facilities Acquisition and Construction	\$15,563,419	\$19,639,160	\$17,682,094	
FTE	144.3	142.1	135.4	
Facilities Acquisition and Construction	\$1,221,739	\$4,008,792	\$4,736,460	
FTE		1.0	1.0	
Interfund Transfers	\$5,357,099	\$7,100,411	\$6,739,840	
Debt Service	\$5,417,552	\$5,496,984	\$5,643,181	
Operating Contingency	\$0	\$800,000	\$800,000	
Unappropriated Ending Fund Balance and Reserves	\$30,274,640	\$15,412,949	\$16,493,776	
Total Requirements	\$108,681,328	\$114,064,277	\$113,898,449	
Total FTE	569.6	578.8	556.1	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				

Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2016-17	Rate or Amount Imposed This Year 2017-18	Rate or Amount Approved Next Year 2018-19
Permanent Rate Levy (Rate Limit 6.204 per \$1,000)	0.6204	0.6204	0.6204
Local Option Levy			
Levy For General Obligation Bonds	\$3,188,773	\$3,321,151	\$3,248,463
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
General Obligation Bonds	\$33,480,000		
Other Bonds	\$27,443,197		
Other Borrowings			
Total	\$60,923,197		
* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.			

Form ED-50

Notice of Property Tax and Certification of Intent to Impose a Tax		FORM ED-50		
on Property for Education Districts		2018-2019		
To assessor of Deschutes, Jefferson, Crook, Kamath, 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> <small>District Name</small> 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.				
Klamath, Wasco and Lake 2600 NW College Way				
Bend		OR 97703		
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	
Lisa Bloyer	Director of Fiscal Services	541-383-7711	lbloyer@cocc.edu	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	
CERTIFICATION - You must check one box. <input checked="" type="checkbox"/> The tax rate of 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 of 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.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,248,463	
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,248,463	
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.				
<small>Purpose (operating, capital project, or mixed)</small>	<small>Date voters approved local option ballot measure</small>	<small>First tax year levied</small>	<small>Final tax year to be levied</small>	<small>Tax amount -or- rate authorized per year by voters</small>
<small>150-504-075-6 (Rev. 12-15) (see the back for worksheet for lines 4a, 4b, and 4c)</small> File with your assessor no later than JULY 15, unless granted an extension in writing.				

Budget Resolution

Date: June 13, 2018
Exhibit: 6.a
Approved: X 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 2018-19	
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 2018-19 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 9, 2018. 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, 2018 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 2018-19 in the aggregate amount of \$97,404,673 (total of all funds) approved by the Budget Committee on May 9, 2018.

Appropriation Resolution

Page 1 of 3

Date: June 13, 2018
 Exhibit: 6.b
 Approved: X Yes No
 Motion: _____

Central Oregon Community College
 Board of Directors: Resolution #2

Prepared by: David Dona – Chief Financial Officer

Subject: Make Appropriations for the 2018-19 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	\$ 25,932,757	
Student Services	5,042,005	
College Support Services	5,840,230	
Campus Services	4,848,845	
Information Technology Services	4,753,789	
Financial Aid	295,079	
Contingency	800,000	
Total General Fund		\$ 47,512,705

DEBT SERVICE FUND

Principal	\$ 2,373,470	
Interest	3,269,711	
Materials and Services	600	
Total Debt Service Fund		\$ 5,643,781

Appropriation Resolution

Page 2 of 3

Exhibit: 6.b
June 13, 2018

CAPITAL PROJECTS FUND

Personnel Services	\$	112,460	
Materials and Services		1,848,000	
Capital Outlay		2,776,000	
Transfers Out		429,569	
Total Capital Projects Fund			\$ 5,166,029

ENTERPRISE FUND

Personnel Services	\$	1,129,053	
Materials and Services		4,101,171	
Capital Outlay		75,000	
Transfers Out		1,931,919	
Total Enterprise Fund			\$ 7,237,143

INTERNAL SERVICE FUND

Personnel Services	\$	124,771	
Materials and Services		192,000	
Capital Outlay		6,000	
Transfers Out		30,000	
Total Internal Service Fund			\$ 352,771

RESERVE FUND

Materials and Services	\$	40,000	
Transfers Out		500,000	
Total Reserve Fund			\$ 540,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$	1,398,474	
State Grant Programs		102,000	
Other Grant Programs		190,343	
Contracts		725,996	
New Programs		1,000,000	
Total Special Revenue Fund			\$ 3,416,813

Appropriation Resolution

Page 3 of 3	Exhibit: <u>6.b</u> June 13, 2018
<u>AUXILIARY FUND</u>	
Self-Sustaining Activities	\$ 2,612,349
Non-General Fund Instruction	5,573,135
Revolving Activities	945,269
Contractual & Administrative Provisions	<u>665,888</u>
Total Auxiliary Fund	\$ 9,796,641
<u>FINANCIAL AID FUND</u>	
Federal Programs	\$ 11,426,000
State Programs	4,700,000
Institutional Programs	1,580,000
Other Programs	<u>29,190</u>
Total Financial Aid Fund	\$ 17,735,190
<u>TRUST & AGENCY FUND</u>	
Materials and Services	<u>\$ 3,600</u>
Total Trust & Agency Fund	\$ 3,600
Total Budget Appropriation	<u>\$ 97,404,673</u>
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, 2018 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 \$97,404,673.	

Property Tax Levy Resolution

Date: June 13, 2018
 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 2018-19 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>
Permanent Rate	\$0.6204 / \$1,000	
General Obligation Bonds		\$3,248,463

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, 2018 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 2018-19 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations and in the amount of \$3,248,463 for general obligation bonds debt service for the tax year 2018-19. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.