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College History and Overview

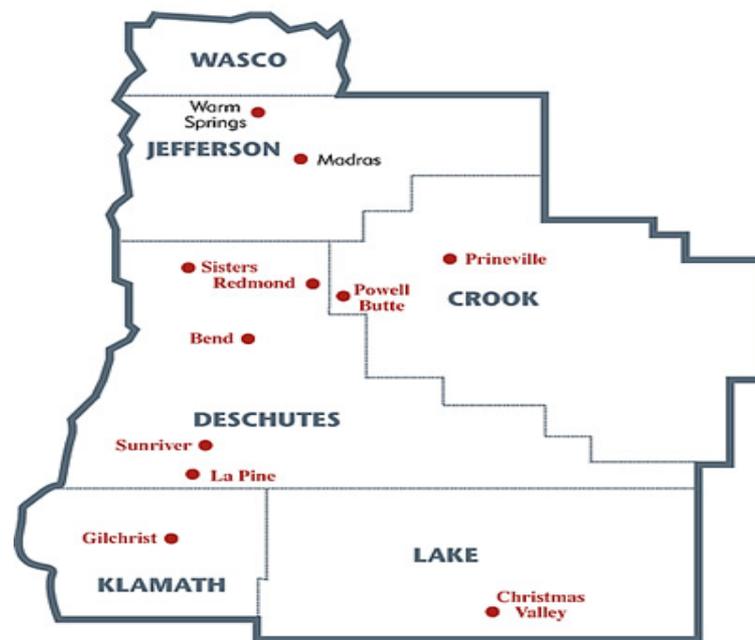
HISTORY

- Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus opened in 1964.
- Don P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton served for 10 years, from 2004 to 2014. In 2015, Dr. Shirley Metcalf was named as the College's fifth president.

OUR DISTRICT

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

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



College History and Overview

OUR CAMPUSES

- The College's main campus is located on the western edge of Bend, a city known for its natural beauty and its proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 26 buildings with a total of 671,743 square feet under roof, including the newest building, the 330 bed Residence Hall, which opened in the fall of 2015.
- On the 25-acre Redmond Campus, there are four buildings, housing College administration, classrooms, a computer lab and the Redmond Technology Education Center, a state-of-the-art facility.
- 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 jointly by the bond measure and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is 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

More than 17,000 students enrolled in classes at COCC last year. Approximately 10,000 were credit students and 7,000 non-credit students. While 40 percent of the credit students are under the age of 24, another quarter are 35 and older. About 40 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder 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 129 full-time faculty members, 44 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 150 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 40 percent of the faculty have doctorates in their disciplines, which is a very high percentage for a community college.

COCC FOUNDATION

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

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

The COCC Foundation is the oldest community college foundation in Oregon. Its assets have grown significantly over the years, from the first gift of \$500 in 1955 to over \$19 million in assets today. In addition to scholarship support, these assets, primarily endowment funds, provide support in a variety of ways, from supporting faculty positions to providing support for the Nancy R. Chandler Visiting Scholar Program. For 2015-2016, the Foundation awarded more than 340 scholarships totaling more than \$1.2 million.

CONTINUING EDUCATION

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

College History and Overview

- *Professional and Career Development:* A variety of high-quality professional education courses are available for those who want to stay competitive in their careers, study for industry certifications, meet continuing education requirements, or pursue entry-level career training. Professional development opportunities include accounting/bookkeeping, computers, graphic and website design, project management, health care and wellness, landscaping, leadership and management. COCC can customize training so employees gain the specific knowledge they need to perform their job duties and contribute to amore productive and profitable business.
- *Community Learning:* The Community Learning program provides hundreds of classes each term that encourage students to explore personal interests and learn new skills. Take classes for fun, business, health, recreation or personal growth—the choice is yours. Class schedules are mailed to households throughout the district and are available online at www.cocc.edu/community-learning.
- *Small Business Development Center:* The Small Business Development Center (SBDC) at COCC helps local business owners build a business that works for them. The SBDC 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 tri-county region. From Madras to La Pine and Sisters to Prineville, advising is free and available for anyone requesting assistance. In addition, the SBDC offers:
 - Business Start-up and Launch workshops
 - Practical workshops on business planning
 - Small Business Management Program
 - Capital access assistance
 - Strategic market research
 - Small Business Management program
 - Grow Oregon advising services
 - International trade assistance
 - Government contracting assistance
 - Discounted programs for veterans

College History and Overview

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

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

ADULT BASIC SKILLS (ABS)

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

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

BARBER LIBRARY

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

College History and Overview

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

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

ACCREDITATION

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

Mission, Vision, and Core Themes

MISSION STATEMENT

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

VISION STATEMENT

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

CORE THEMES

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

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

Budget Committee

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

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2017
Laura Cooper	2	Prineville	6/30/2017
Anthony Dorsch	3	Redmond	6/30/2017
David Ford	4	Bend	6/30/2017
John Mundy	5	Bend	6/30/2019
Bruce Abernethy	6	Bend	6/30/2019
Vikki Ricks	7	La Pine	6/30/2019

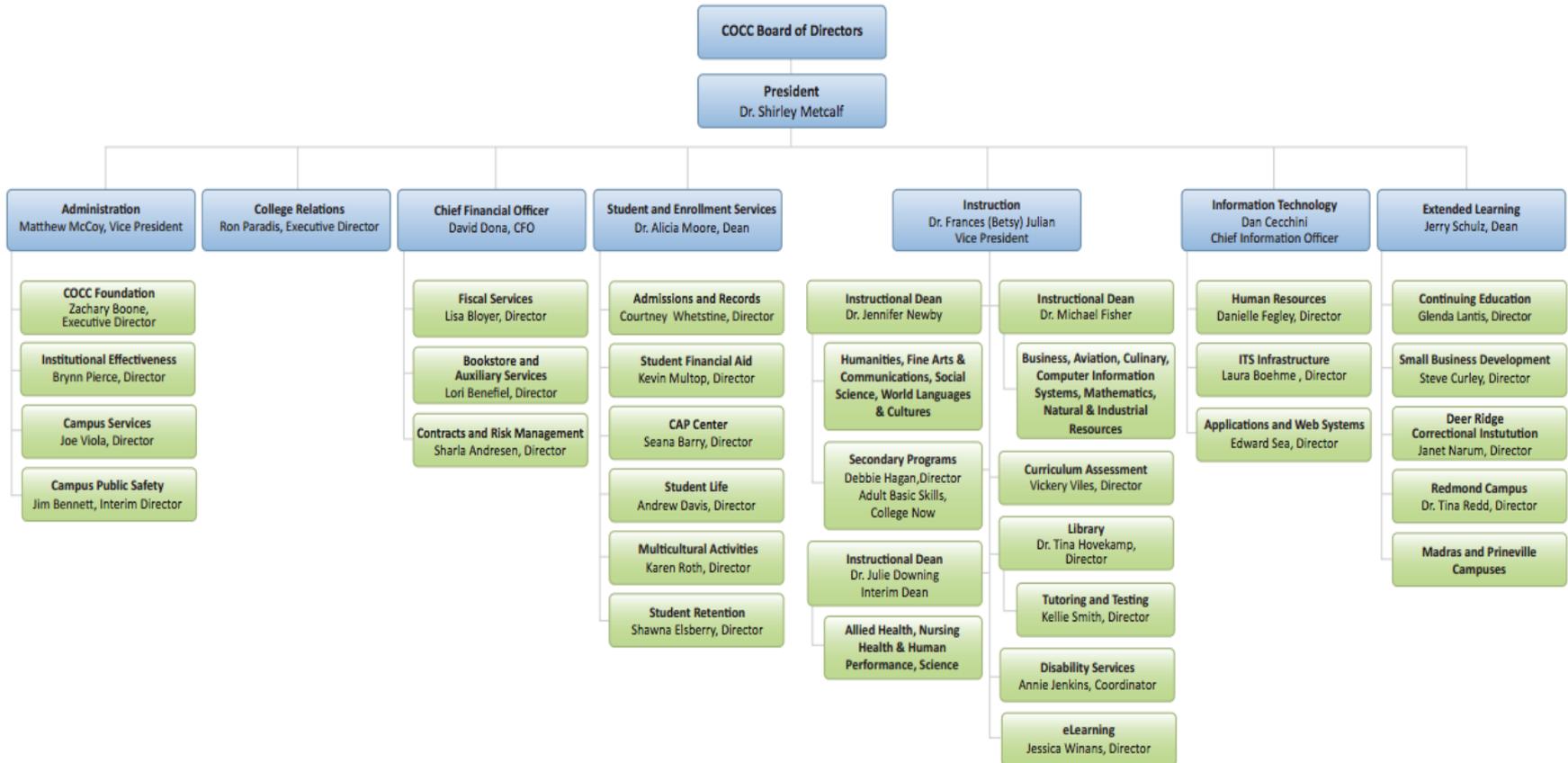
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2017
Mark Copeland	2	Prineville	6/30/2016
Vacant	3	Redmond	6/30/2018
Gayle McConnell	4	Bend	6/30/2016
Lester Friedman	5	Bend	6/30/2018
Patricia Kearney	6	Sisters	6/30/2017
Steve Curran	7	Bend	6/30/2016

Chief Executive and Budget Officer: Shirley Metcalf, President

Organization Chart

Administrator Organizational Chart Central Oregon Community College



Updated: September 2016

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 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.
- *Enterprise Fund*
Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a profit seeking business.
- *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 per-credit hour rates and non-credit tuition is generated by charging rates per course.
- **Student Fees**
Fees are generated for both instructional and non-instructional fees. Instructional fees cover the cost of course materials and supplies, whereas the non-instructional fees cover costs associated with student services.
- **Property Taxes**
Property taxes are levied for general support of the college and debt service payments associated with general obligation bonds. The property taxes levied for general fund support are based on the College's permanent rate of \$0.6204 per one thousand of assessed property value within the district. The property taxes levied for debt service is based on the amount needed to pay the interest and principal on general obligation bonds.
- **Bookstore Sales**
Bookstore sales are generated through the sale of 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

2016/17 Budget Calendar



President's Budget Message

2016-17 Budget

The College continues its work to operationalize the strategic plan and elements within the accreditation self-evaluation. This year's budget effort began with a forecasted \$100 thousand deficit when all costs were held flat other than required scheduled salary increases according to the collective bargaining agreements, and inflationary adjustments to contract services and health insurance increases.

In addition to the forecasted deficit, 37 general fund budget requests totaling \$1.4 million were submitted to the President. These budget requests were sent to the nine member Financial Internal Advisory Team (FIAT) to be evaluated, scored, and ranked according to a scoring rubric. FIAT provides the President a report that is the outcome of an institutional vetting process that measures the impact, cost and benefit period. The FIAT scoring rubric also links all budget requests to the College's strategic plan by identifying the specific core themes affected. The President selected eight items totaling \$148 thousand from the FIAT report to include in the proposed budget. These eight items provided additional staff support to the Madras and Prineville Campuses, a new Campus Safety Officer for the north campuses, additional faculty support, and foundation staff support.

Two significant changes affected the 2016-17 proposed general fund budget. The first change involves moving the Culinary Program from the auxiliary fund to the general fund. The Culinary Program had been historically accounted for in the general fund. When the new culinary facility opened fall of 2011, the program was moved to the auxiliary fund to discretely track the new facility and expanded program activities. Now that the Culinary Program is established, it is being moved back to the general fund to better align the Culinary Program with other credit classes and programs. This change moved \$820 thousand in revenue and \$1.1 million of expenditures from the auxiliary fund to the general fund. The second change was to re-establish the budgeted general fund transfer-out to the capital projects funds for capital equipment. The \$200 thousand transfer-out for capital equipment reflects the on-going capital equipment needs of the college.

The College is anticipating student enrollment to continue to decline -7 percent this budget year and -5 percent the year following. The proposed budget has a recommended \$2 per credit increase for in-district students and similar percentage increases to the other residency categories. Despite the additional revenue from increased rates, the College is projecting a decline in tuition and fee revenue from declining student enrollment.

President's Budget Message

With the recommended tuition rate increases, preliminary information shows COCC remaining the third least expensive Oregon community college and significantly less costly than the Oregon Universities.

The College accounts for a number of ancillary activities outside the general fund. When resources in the ancillary funds grow beyond the defined purpose, the surplus is identified and transferred in support of the general fund.

The College uses 10 primary fund types with the general fund being the largest. The other nine fund types has a specific purpose as defined by Oregon budget law and governmental accounting standards. All nine will be discussed in detail as part of the April Budget Committee meeting.

Long-Term Outlook

The financial future will be challenging in light of the anticipated continued student enrollment declines and resulting lower tuition and fee revenue. The College is also faced with increases in PERS rates the next biennium due to the Oregon Supreme Court's ruling, which over-turned certain cost cutting PERS reforms and rising health insurance costs. Also, future impacts from of the expansion of Oregon State University's Cascades Campus in Bend will be monitored closely

Finally, I want to thank the Board for their 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.

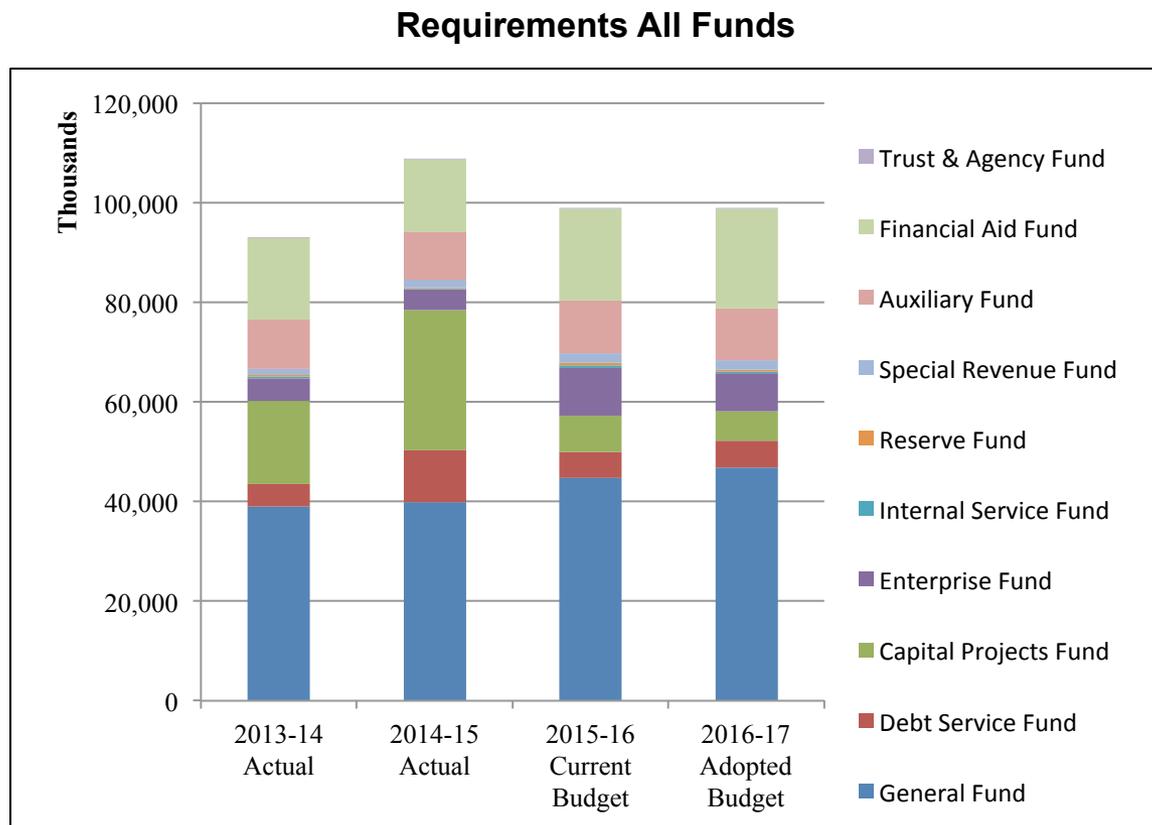
Sincerely,



Dr. Shirley I. Metcalf, President
Budget Committee Meeting, March 9, 2016

Consolidated Budget

Requirements Graph - All Funds



Consolidated Budget

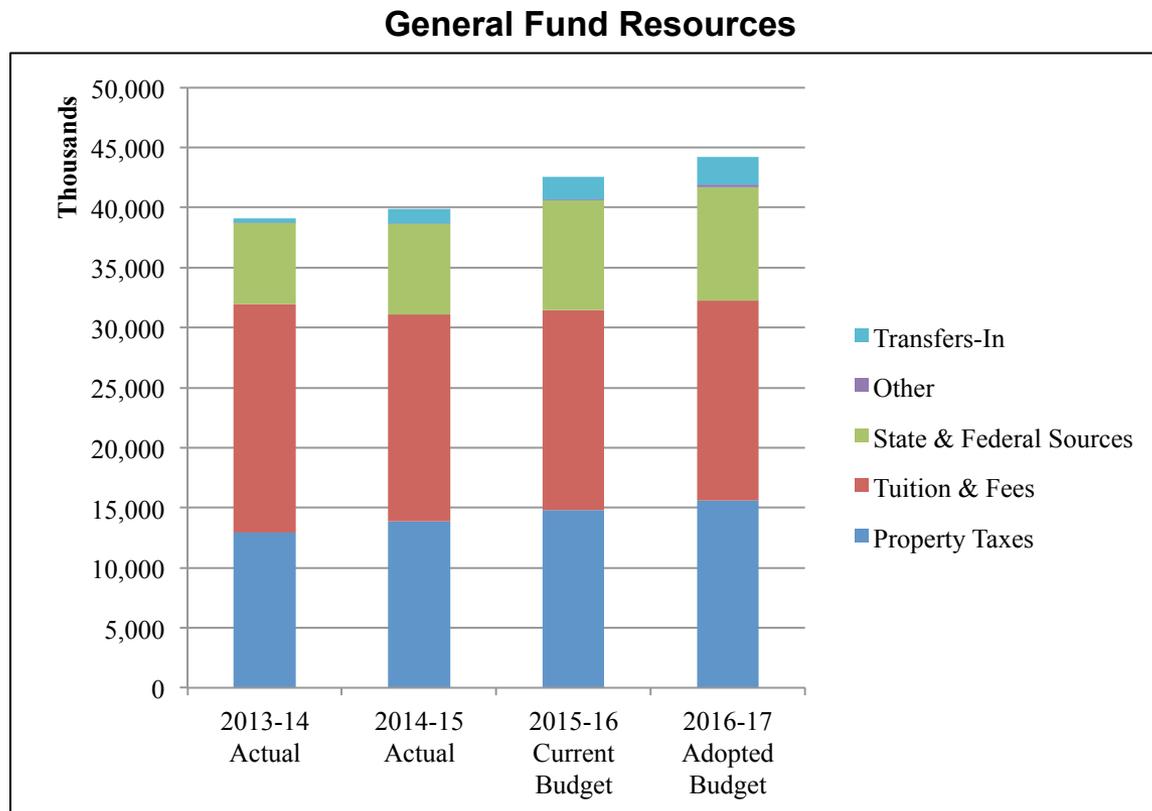
Requirements Summary - All Funds

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
General Fund	\$ 39,010,143	\$ 39,805,189	\$ 44,725,011	\$ 46,585,561	\$ 46,749,777	\$ 46,749,777
Debt Service Fund	4,488,551	10,453,716	5,279,505	5,418,775	5,418,775	5,418,755
Capital Projects Fund	16,732,413	28,187,911	7,215,300	5,861,000	5,861,000	5,861,000
Enterprise Fund	4,430,318	4,106,204	9,627,759	7,635,132	7,635,132	7,635,132
Internal Service Fund	323,973	292,278	516,989	360,208	360,208	360,208
Reserve Fund	399,145	181,079	510,000	371,500	371,500	371,500
Special Revenue Fund	1,183,790	1,424,597	1,904,487	1,875,816	1,875,816	1,875,816
Auxiliary Fund	10,031,169	9,598,398	10,553,349	10,578,250	10,578,250	10,578,270
Financial Aid Fund	16,289,504	14,553,955	18,472,306	19,976,606	19,976,606	19,976,606
Trust & Agency Fund	2,500	3,000	3,000	3,000	3,000	3,000
Total Requirements	<u>\$ 92,891,506</u>	<u>\$ 108,606,327</u>	<u>\$ 98,807,706</u>	<u>\$ 98,665,848</u>	<u>\$ 98,830,064</u>	<u>\$ 98,830,064</u>

General Fund

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

The General Fund Resources Graph by Type



General Fund

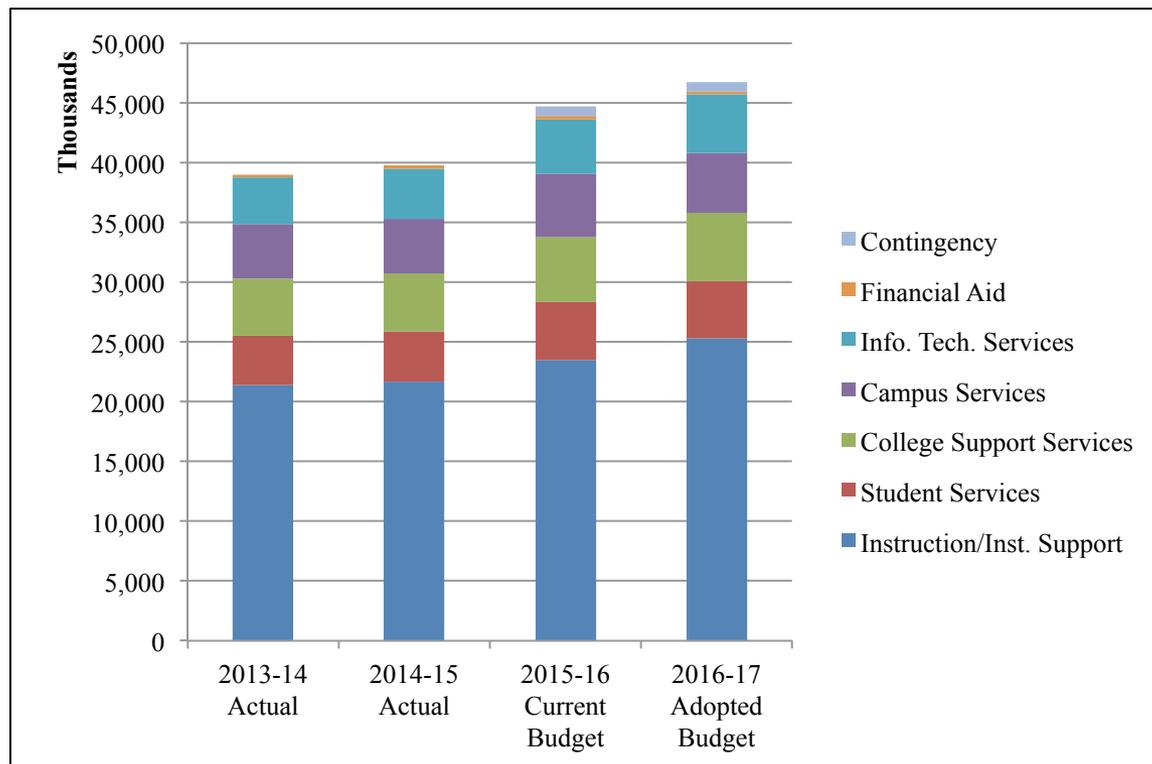
General Fund - Resources

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 12,397,523	\$ 13,381,371	\$ 14,180,000	\$ 15,052,000	\$ 15,052,000	\$ 15,052,000
Prior Year	517,173	486,980	623,000	577,000	577,000	577,000
Tuition and Fees	19,036,433	17,215,599	16,679,000	16,468,000	16,603,000	16,603,000
State and Federal Sources						
State Aid for Operations	6,739,794	7,576,945	9,110,000	9,439,000	9,439,000	9,439,000
Other State Grants		5,000				
Federal Operating Grants	68,749					
Other Sources						
Interest Income	2,452	1,603	5,000	5,000	5,000	5,000
Miscellaneous Income	7,726	2,136	65,000	110,000	110,000	110,000
Program Income				137,000	137,000	137,000
Transfers from Other Funds						
Interfund Transfers- In	305,000	1,213,775	1,874,500	2,299,300	2,299,300	2,299,300
Total	\$ 39,074,850	\$ 39,883,409	\$ 42,536,500	\$ 44,087,300	\$ 44,222,300	\$ 44,222,300
Beginning Fund Balance	\$ 5,446,096	\$ 5,510,803	\$ 5,634,000	\$ 5,728,000	\$ 5,728,000	\$ 5,728,000
Total Resources	\$ 44,520,946	\$ 45,394,212	\$ 48,170,500	\$ 49,815,300	\$ 49,950,300	\$ 49,950,300

General Fund

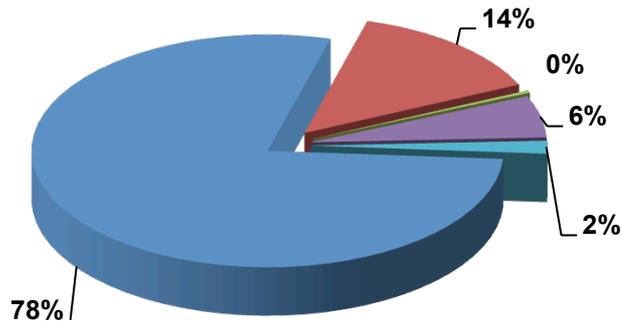
The General Fund Expenditures Graph by Function

General Fund Expenditures



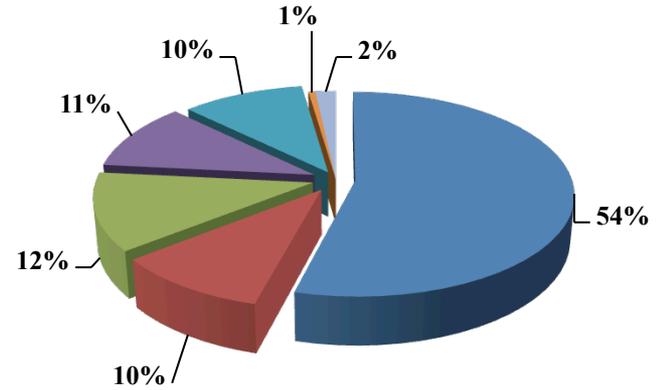
General Fund

BUDGETED EXPENDITURES
 – By Object Classification



- Personnel Services
- Materials & Services
- Capital Outlay
- Transfers-Out
- Contingency

BUDGETED EXPENDITURES
 – By Function



- Instruction/Inst. Support
- College Support Services
- Info. Tech. Services
- Contingency
- Student Services
- Campus Services
- Financial Aid

General Fund - Expenditures by Function

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

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Instruction						
Political Science	\$ 22,117	\$ 20,816	\$ 31,839	\$ 31,839	\$ 31,839	\$ 31,839
Psychology	349,156	355,346	386,148	397,589	397,589	397,589
Sociology	193,097	196,666	218,880	229,088	229,088	229,088
Oregon Leadership Institute	60,413	66,076	72,662	73,633	73,633	73,633
Adult Basic Education	570,294	449,464	546,684	557,518	557,518	557,518
Regional Svcs. & R.C. Operations	535,496	361,662	701,520	826,818	826,818	826,818
Regional Svcs. & M.C. Operations	153,330	172,262	171,058	208,431	208,431	208,431
Regional Svcs. & P.C. Operations	159,159	171,376	182,778	231,468	216,286	216,286
Engineering & Engr. Tech.	91,909	122,507	172,337	180,280	180,280	180,280
Science Office	79,942	80,007	85,470	87,802	87,802	87,802
Mathematics	1,673,867	1,689,309	1,748,510	1,734,507	1,734,507	1,734,507
Biological Science	1,179,825	1,092,323	1,161,300	1,170,102	1,271,178	1,271,178
Chemistry	384,478	438,437	442,648	457,864	457,864	457,864
Physics	163,428	199,598	200,754	207,270	207,270	207,270
Geology	120,545	122,335	134,454	137,924	137,924	137,924
Nursing	979,425	973,183	1,043,897	1,086,456	1,140,380	1,140,380
Health & Human Performance Office	162,286	158,030	165,600	170,883	170,883	170,883
Health & Human Performance	995,445	959,757	998,453	1,016,822	1,016,822	1,016,822
Math Office	61,962	64,768	67,444	69,582	69,582	69,582
Allied Health	19,951	34,774	111,635	20,172	20,172	20,172
Computer and Information Systems	976,479	937,402	1,081,607	1,107,417	1,107,417	1,107,417
Licensed Massage Therapy	254,847	293,373	229,772	234,379	234,379	234,379
Emergency Medical Services	289,967	290,281	295,229	334,086	334,086	334,086
Dental Assisting	252,781	280,845	263,263	272,249	272,249	272,249
Medical Assisting	110,988	107,644	130,723	134,389	134,389	134,389

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Instruction						
Dietary Management	\$	\$	\$ 13,369	\$	\$	\$
Allied Health Office	16,991	57,906	64,942	66,901	66,901	66,901
Pharmacy Technician	101,093	103,929	115,382	118,881	118,881	118,881
Veterinary Technician Program	137,131	176,369	216,000	223,165	223,165	223,165
CIS Office	43,527	51,671	57,040	58,900	58,900	58,900
Nursing Office	56,820	64,621	68,252	70,371	70,371	70,371
HHP: Health Classes	40,517	30,402	27,718	27,718	27,718	27,718
HHP: Recreation (O.R.L.T.)	169,279	190,967	196,176	206,776	206,776	206,776
Ponderosa Office	61,839	54,544	60,997	62,914	62,914	62,914
Forestry Technology	418,976	429,890	439,363	452,849	452,849	452,849
Automotive	372,180	391,155	388,869	397,349	397,349	397,349
Health Information Technology	262,896	202,455	269,845	283,257	283,257	283,257
Manufacturing Processes	338,073	310,141	356,524	354,172	354,172	354,172
Apprenticeship	17,854	16,759	17,829	17,829	17,829	17,829
Wildland Fire Management	62,987	62,268	71,984	74,372	74,372	74,372
Structural Fire Science	138,024	135,997	149,751	99,619	99,619	99,619
Geographical Information Systems	146,006	152,598	163,477	166,954	166,954	166,954
Aviation Program	235,376	268,250	263,514	266,560	266,560	266,560
Military Science	1,115	3,907	2,000	2,000	2,000	2,000
Non-Destructive Testing		12,571	95,401	8,330	8,330	8,330
Regional Credit Instruction-Madras	87,188	83,442	66,347	66,346	66,346	66,346
Regional Credit Instruction-Prineville	53,261	75,402	59,022	59,022	59,022	59,022
Regional Credit Instruction-Redmond	190,932	158,229	129,965	129,965	129,965	129,965
Library Skills	49,839	34,167	50,242	51,326	51,326	51,326
Total Instruction	\$18,691,561	\$18,512,215	\$20,176,328	\$21,686,439	\$21,826,257	\$21,826,257

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Instructional Support						
Office of VP of Instruction	\$ 443,567	\$ 670,942	\$ 544,905	\$ 549,713	\$ 549,713	\$ 549,713
Library	1,000,435	1,089,531	1,161,880	1,195,604	1,195,604	1,195,604
Catalog and Class Schedule	36,373	29,514	28,618	28,618	28,618	28,618
Commencement & Convocation	34,407	33,457	21,851	32,851	32,851	32,851
Tutoring and Testing	508,790	478,665	518,765	532,431	532,431	532,431
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	263,942	193,058	310,434	329,291	329,291	329,291
Instructional Deans	438,832	636,838	747,020	800,274	800,274	800,274
Total Instructional Support	\$ 2,731,346	\$ 3,137,005	\$ 3,338,473	\$ 3,473,782	\$ 3,473,782	\$ 3,473,782
Student Services						
Admissions	\$ 920,324	\$ 956,137	\$ 1,089,964	\$ 996,574	\$ 996,574	\$ 996,574
Counseling Center	60,935	68,784	74,258	74,258	74,258	74,258
Student Life	326,270	327,528	352,975	340,799	340,799	340,799
Financial Aid	592,400	613,734	699,342	699,549	699,549	699,549
Career Services and Job Placement	111,624	115,548	126,838	130,182	130,182	130,182
Student Outreach & Contact	158,964	233,895	205,738	299,067	299,067	299,067
Multicultural Activities	153,560	171,167	237,566	228,914	253,312	253,312
Club Sports	237,120	244,197	267,358	263,118	263,118	263,118
Enrollment Cashiering	69,393	72,303	79,556	81,919	81,919	81,919
Disability Services	277,877	264,206	268,531	273,739	273,739	273,739
Office Dean of Student & Enrollment Svcs	397,385	415,529	453,965	467,782	467,782	467,782
Advising	577,397	561,242	672,009	638,944	638,944	638,944
Placement Testing	89,274	85,498	100,221	102,043	102,043	102,043
Student Retention	123,215	128,222	216,424	133,762	133,762	133,762
Total Student Services	\$ 4,095,738	\$ 4,257,990	\$ 4,844,745	\$ 4,730,650	\$ 4,755,048	\$ 4,755,048

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
College Support Services						
Governing Board	\$ 75,758	\$ 92,077	\$ 92,076	\$ 93,470	\$ 93,470	\$ 93,470
President's Office	371,019	313,481	363,837	380,980	380,980	380,980
Fiscal Services	617,303	636,667	673,067	631,757	631,757	631,757
Human Resources	574,749	686,886	742,770	765,334	765,334	765,334
Campus Safety and Security	520,168	517,055	575,101	560,978	560,978	560,978
Mail Services	174,374	163,487	268,317	271,012	271,012	271,012
College Relations	621,071	630,080	736,426	717,958	717,958	717,958
Chief Financial Officer	454,959	511,235	559,396	542,830	542,830	542,830
Legal, Audit and Professional Svcs	65,232	54,635	70,950	73,080	73,080	73,080
Elections	(20)	22,029	28,500	28,500	28,500	28,500
General Institutional Support	449,985	383,566	416,289	757,119	757,119	757,119
Liability and Other Insurance	226,845	166,483	177,050	172,050	172,050	172,050
Institutional Effectiveness	254,211	237,429	317,218	342,508	342,508	342,508
Vice President for Administration	354,137	378,452	403,506	422,143	422,143	422,143
Organizational Development	10,647	9,442	6,500	6,500	6,500	6,500
Total College Support Services	\$ 4,770,438	\$ 4,803,004	\$ 5,431,003	\$ 5,766,219	\$ 5,766,219	\$ 5,766,219

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Campus Services						
Custodial Services	\$ 1,104,558	\$ 1,123,527	\$ 1,225,557	\$ 1,205,702	\$ 1,205,702	\$ 1,205,702
Utilities	884,343	880,979	1,184,007	1,201,387	1,201,387	1,201,387
Fire & Boiler Insurance	107,673	112,882	115,650	115,650	115,650	115,650
Maintenance of Grounds	375,262	386,032	371,415	437,248	437,248	437,248
Maintenance of Buildings	752,582	745,929	842,608	807,326	807,326	807,326
Plant Additions	588,811	565,920	565,920	517,920	517,920	517,920
Plant Administration	270,997	276,402	318,005	339,492	339,492	339,492
Redmond Campus Infrastructure	264,209	247,971	357,615	118,838	118,838	118,838
Campus Shuttle	91,603	129,959	137,087	142,044	142,044	142,044
Madras Campus Infrastructure	58,343	55,876	47,000	47,000	47,000	47,000
Prineville Campus Infrastructure	65,807	61,302	65,280	65,280	65,280	65,280
Total Campus Services	\$ 4,564,188	\$ 4,586,779	\$ 5,230,144	\$ 4,997,887	\$ 4,997,887	\$ 4,997,887
Information Technology						
Information Technology Services	\$ 1,436,906	\$ 1,750,196	\$ 1,811,943	\$ 1,890,753	\$ 1,890,753	\$ 1,890,753
Management Information Systems	596,391	656,463	694,035	778,700	778,700	778,700
User Services	705,149	727,480	825,957	900,915	900,915	900,915
Enterprise Computing Services	442,046	418,603	446,937	497,058	497,058	497,058
Network/Telecom & Media Services	545,537	511,387	573,699	609,322	609,322	609,322
Web Development	91,294	94,158	103,392	108,477	108,477	108,477
Regional IT Services - Redmond			92,996			
Regional IT Services - Prineville	63,918	61,250	75,280	75,280	75,280	75,280
Total Information Technology	\$ 3,881,241	\$ 4,219,537	\$ 4,624,239	\$ 4,860,505	\$ 4,860,505	\$ 4,860,505

General Fund - Expenditures by Function

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Financial Aid						
Financial Aid Transactions	\$ 275,631	\$ 288,663	\$ 280,079	\$ 270,079	\$ 270,079	\$ 270,079
Total Financial Aid	<u>\$ 275,631</u>	<u>\$ 288,663</u>	<u>\$ 280,079</u>	<u>\$ 270,079</u>	<u>\$ 270,079</u>	<u>\$ 270,079</u>
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Requirements	<u>\$39,010,143</u>	<u>\$39,805,193</u>	<u>\$44,725,011</u>	<u>\$46,585,561</u>	<u>\$46,749,777</u>	<u>\$46,749,777</u>
Ending Fund Balance	\$ 5,510,803	\$ 5,589,019	\$ 3,445,489	\$ 3,229,739	\$ 3,200,523	\$ 3,200,523
Total Requirements	<u>\$44,520,946</u>	<u>\$45,394,212</u>	<u>\$48,170,500</u>	<u>\$49,815,300</u>	<u>\$49,950,300</u>	<u>\$49,950,300</u>

General Fund - Expenditures by Category

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

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Instruction							
Sociology	2.3	\$ 227,190	\$ 1,898	\$	\$	\$	\$ 229,088
Oregon Leadership Institute	0.8	56,731	16,902				73,633
Adult Basic Education					557,518		557,518
Regional Svcs. & R.C. Operations	6.0	515,410	19,861		291,547		826,818
Regional Svcs. & M.C. Operations	3.0	195,831	12,600				208,431
Regional Svcs. & P.C. Operations	3.2	200,006	16,280				216,286
Engineering & Engr. Tech.	1.9	177,922	2,358				180,280
Science Office	1.0	75,596	12,206				87,802
Mathematics	18.7	1,709,744	24,763				1,734,507
Biological Science	14.1	1,210,351	60,827				1,271,178
Chemistry	4.6	442,479	15,385				457,864
Physics	2.0	198,437	8,833				207,270
Geology	1.1	131,936	5,988				137,924
Nursing	12.0	1,094,251	46,129				1,140,380
Health & Human Performance Office	3.3	162,906	7,977				170,883
Health & Human Performance	10.7	943,575	73,247				1,016,822
Math Office	1.0	68,555	1,027				69,582
Allied Health	0.3	18,895	1,277				20,172
Computer and Information Systems	11.0	1,075,906	31,511				1,107,417
Licensed Massage Therapy	3.9	218,988	15,391				234,379
Emergency Medical Services	4.6	285,020	49,066				334,086
Dental Assisting	3.0	253,463	18,786				272,249
Medical Assisting	1.8	118,804	15,585				134,389
Allied Health Office	1.0	62,845	4,056				66,901
Pharmacy Technician	1.5	107,840	11,041				118,881
Veterinary Technician Program	2.8	202,176	20,989				223,165

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Instruction							
CIS Office	1.0	\$ 58,400	\$ 500	\$	\$	\$	\$ 58,900
Nursing Office	1.2	68,740	1,631				70,371
HHP: Health Classes	0.5	27,718					27,718
HHP: Recreation (O.R.L.T.)	2.3	203,667	3,109				206,776
Ponderosa Office	1.0	58,863	4,051				62,914
Forestry Technology	4.4	404,394	48,455				452,849
Automotive	5.0	375,863	21,486				397,349
Health Information Technology	3.1	265,476	17,781				283,257
Manufacturing Processes	4.3	307,374	46,798				354,172
Apprenticeship	0.3	16,454	1,375				17,829
Wildland Fire Management	0.9	61,230	13,142				74,372
Structural Fire Science	1.2	82,407	17,212				99,619
Geographical Information Systems	1.4	157,621	9,333				166,954
Aviation Program	3.3	254,821	11,739				266,560
Military Science			2,000				2,000
Non-Destructive Testing			8,330				8,330
Regional Credit Instruction-Madras	1.0	62,186	4,160				66,346
Regional Credit Instruction-Prineville	0.9	55,962	3,060				59,022
Regional Credit Instruction-Redmond	2.0	118,428	11,537				129,965
Library Skills	0.5	50,826	500				51,326
Total Instruction	238.3	\$ 19,801,591	\$ 1,175,601	\$ -	\$ 849,065	\$ -	\$ 21,826,257

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Instructional Support							
Office of VP of Instruction	3.2	\$ 327,237	\$ 25,476	\$	\$ 197,000	\$	\$ 549,713
Library	13.1	929,843	160,761	105,000			1,195,604
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,342	31,509				32,851
Tutoring and Testing	13.9	525,970	6,461				532,431
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	3.0	259,375	69,916				329,291
Instructional Deans	7.2	781,567	18,707				800,274
Total Instructional Support	40.5	\$ 2,825,334	\$ 341,448	\$ 105,000	\$ 202,000	\$ -	\$ 3,473,782
Student Services							
Admissions	12.7	\$ 935,882	\$ 60,692	\$	\$	\$	\$ 996,574
Counseling Center			74,258				74,258
Student Life	4.3	290,477	49,072		1,250		340,799
Financial Aid	8.3	658,473	41,076				699,549
Career Services and Job Placement	1.5	117,958	12,224				130,182
Student Outreach & Contact	2.2	174,063	125,004				299,067
Multicultural Activities	2.5	215,366	37,946				253,312
Club Sports	3.2	172,973	90,145				263,118
Enrollment Cashiering	1.1	78,026	3,893				81,919
Disability Services	4.2	263,576	10,163				273,739
Office Dean of Student & Enroll Svc	4.6	437,618	30,164				467,782
Advising	9.0	597,845	41,099				638,944
Placement Testing	1.2	69,063	32,980				102,043
Student Retention	1.2	111,912	21,850				133,762
Total Student Services	56.0	\$ 4,123,232	\$ 630,566	\$ -	\$ 1,250	\$ -	\$ 4,755,048

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 46,136	\$ 47,334	\$	\$	\$	\$ 93,470
President's Office	1.6	357,405	23,575				380,980
Fiscal Services	6.9	615,707	16,050				631,757
Campus Public Safety	10.5	671,255	94,079				765,334
Human Resources	5.1	451,124	109,854				560,978
Mail Services	1.3	87,312	183,700				271,012
College Relations	6.7	579,149	138,809				717,958
Chief Financial Officer	4.3	508,141	34,689				542,830
Legal, Audit and Professional Svcs			73,080				73,080
Elections			28,500				28,500
General Institutional Support	0.3	225,339	261,780	50,000	220,000		757,119
Liability and Other Insurance			97,050		75,000		172,050
Institutional Effectiveness	3.6	306,470	36,038				342,508
Vice President for Administration	2.0	308,660	42,298		71,185		422,143
Organizational Development			6,500				6,500
Total College Support Services	42.8	\$ 4,156,698	\$ 1,193,336	\$ 50,000	\$ 366,185	\$ -	\$ 5,766,219

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Campus Services							
Custodial Services	18.3	\$ 1,117,401	\$ 88,301	\$	\$	\$	\$ 1,205,702
Utilities			1,141,387		60,000		1,201,387
Fire & Boiler Insurance			115,650				115,650
Maintenance of Grounds	5.4	323,070	114,178				437,248
Maintenance of Buildings	7.5	565,879	241,447				807,326
Plant Additions					517,920		517,920
Plant Administration	3.1	292,410	47,082				339,492
Redmond Campus Infrastructure			118,838				118,838
Campus Shuttle	2.5	127,849	14,195				142,044
Madras Campus Infrastructure			47,000				47,000
Prineville Campus Infrastructure			65,280				65,280
Total Campus Services	36.8	\$ 2,426,609	\$ 1,993,358	\$ -	\$ 577,920	\$ -	\$ 4,997,887
Information Technology							
Information Technology Services	4.0	\$ 489,280	\$ 920,342	\$	\$ 481,131	\$	\$ 1,890,753
Management Information Systems	6.0	747,747	30,953				778,700
User Services	12.8	826,329	74,586				900,915
Enterprise Computing Services	4.0	476,855	20,203				497,058
Network/Telecom & Media Services	4.6	414,805	194,517				609,322
Web Development	1.0	105,477	3,000				108,477
Regional IT Services - Prineville			75,280				75,280
Total Information Technology	32.4	\$ 3,060,493	\$ 1,318,881	\$ -	\$ 481,131	\$ -	\$ 4,860,505

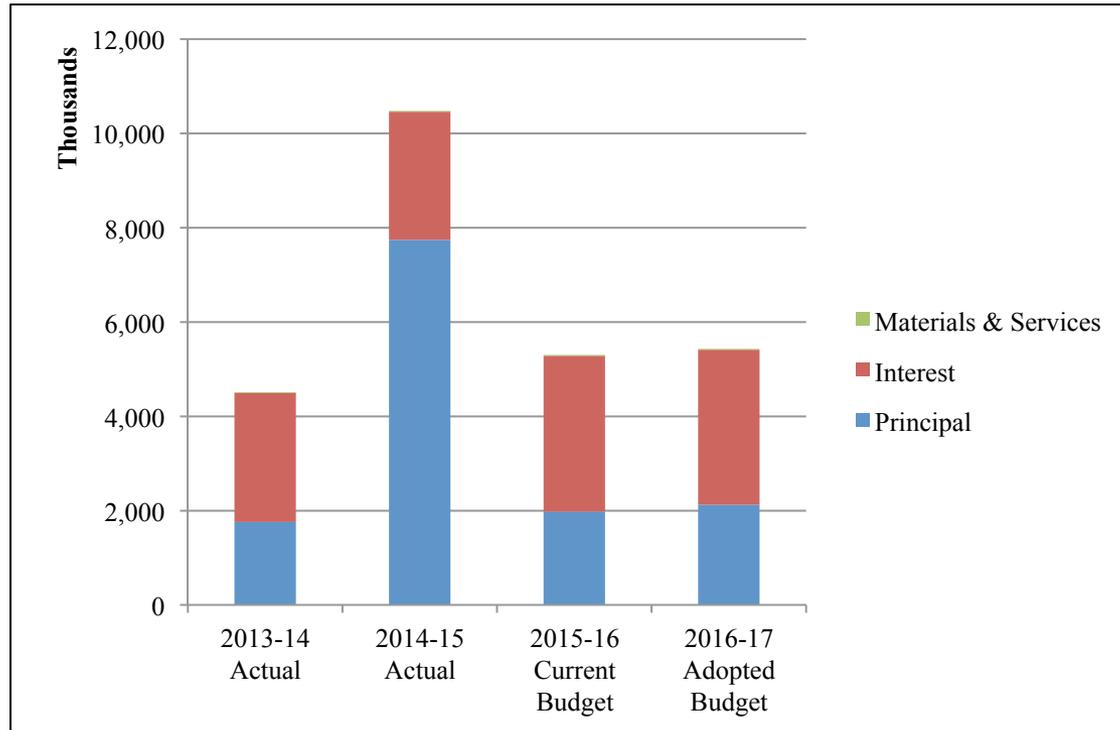
General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 ADOPTED Budget
Financial Aid							
Financial Aid Transactions		\$	\$ 87,897	\$	\$ 182,182	\$	\$ 270,079
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 87,897</u>	<u>\$ -</u>	<u>\$ 182,182</u>	<u>\$ -</u>	<u>\$ 270,079</u>
Contingency							
Contingency		\$	\$	\$	\$	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total General Fund Expenses	<u>446.8</u>	<u>\$ 36,393,957</u>	<u>\$ 6,741,087</u>	<u>\$ 155,000</u>	<u>\$ 2,659,733</u>	<u>\$ 800,000</u>	<u>\$ 46,749,777</u>

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 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 358,699	\$ 326,808	\$ 246,242	\$ 85,400	\$ 85,400	\$ 85,400
Tax Revenue - Current	2,644,077	2,661,609	2,917,063	2,949,615	2,949,615	2,949,615
Tax Revenue - Prior	97,768	98,815	80,000	80,000	80,000	80,000
PERS Reserve Charge	911,497	961,484	1,006,543	1,056,543	1,056,543	1,056,543
Rental Income	491,224	486,409				
Interest Income	1,981	1,493	667	185	185	185
Transfers In	310,113	6,137,288	1,328,188	1,322,588	1,322,588	1,322,588
Total Resources	\$ 4,815,359	\$ 10,673,906	\$ 5,578,703	\$ 5,494,331	\$ 5,494,331	\$ 5,494,331
Requirements						
Principal Payments	\$ 1,754,162	\$ 7,740,157	\$ 1,971,954	\$ 2,119,179	\$ 2,119,179	\$ 2,119,179
Interest Payments	2,730,989	2,712,559	3,306,351	3,298,376	3,298,376	3,298,376
Materials and Services	3,400	1,000	1,200	1,200	1,200	1,200
Ending Fund Balance	326,808	220,190	299,198	75,576	75,576	75,576
Total Requirements	\$ 4,815,359	\$ 10,673,906	\$ 5,578,703	\$ 5,494,331	\$ 5,494,331	\$ 5,494,331

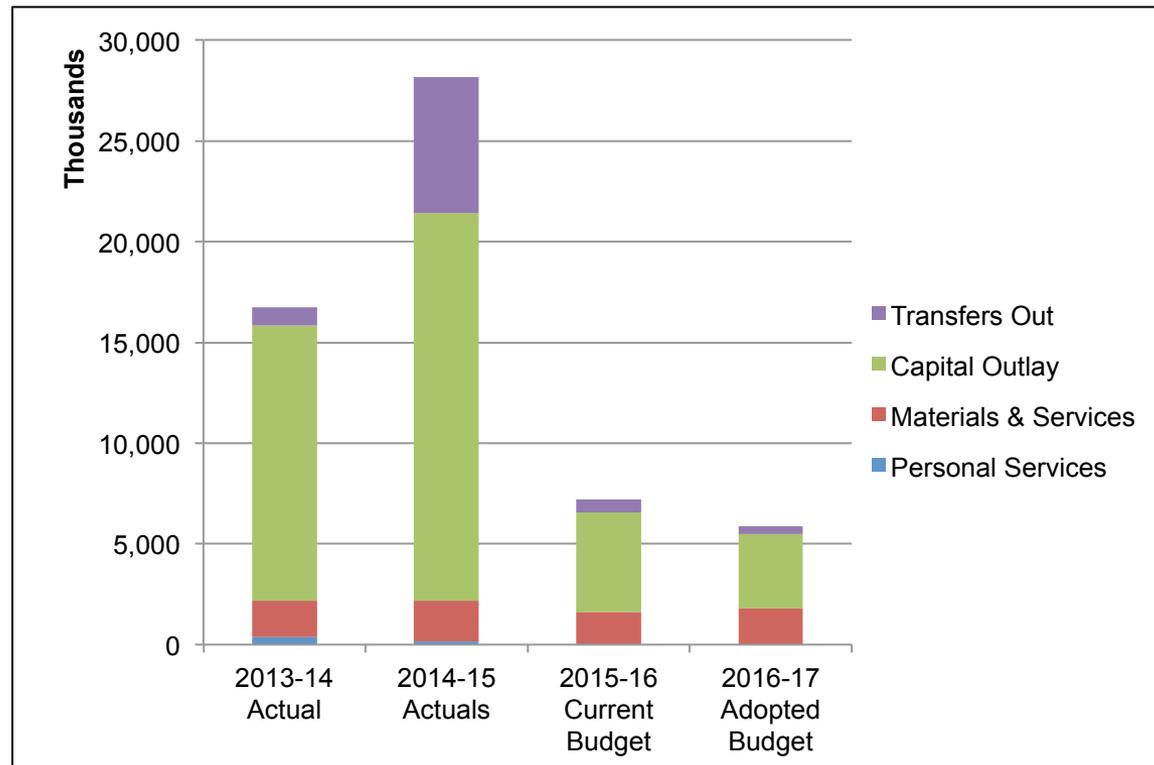
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	2005 Capital Lease	Fiscal Year 2016-17 ADOPTED Budget
Resources					
Beginning Fund Balance	\$ 80,000	\$	\$	\$ 5,400	\$ 85,400
Tax Revenue - Current	2,949,615				2,949,615
Tax Revenue - Prior	80,000				80,000
PERS Reserve Charge		1,056,543			1,056,543
Interest Income	185				185
Transfers In			1,262,588	60,000	1,322,588
Total Resources	\$ 3,109,800	\$ 1,056,543	\$ 1,262,588	\$ 65,400	\$ 5,494,331
Requirements					
Principal Payments	\$ 1,335,000	\$ 315,936	\$ 405,000	\$ 63,243	\$ 2,119,179
Interest Payments	1,699,800	740,607	856,388	1,581	3,298,376
Materials and Services			1,200		1,200
Ending Fund Balance	75,000			576	75,576
Total Requirements	\$ 3,109,800	\$ 1,056,543	\$ 1,262,588	\$ 65,400	\$ 5,494,331

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 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 14,956,803	\$ 24,826,452	\$ 8,562,000	\$ 6,553,000	\$ 6,553,000	\$ 6,553,000
Grants and Contracts	2,313,073	8,907,343				
Other Income	279,594	408,413				
Donations	26,300	9,050				
Bond Sale Proceeds	21,419,656					
Interest Income	41,416	63,109	12,347	10,704	10,704	10,704
Transfers In	2,522,023	2,923,114	2,025,051	1,249,051	1,249,051	1,249,051
Total Resources	\$ 41,558,865	\$ 37,137,481	\$ 10,599,398	\$ 7,812,755	\$ 7,812,755	\$ 7,812,755
Requirements						
Personnel Services	\$ 380,074	\$ 169,090	\$	\$	\$	\$
Materials and Services	1,810,152	2,020,796	1,600,000	1,803,000	1,803,000	1,803,000
Capital Outlay	13,653,610	19,246,925	4,965,300	3,678,000	3,678,000	3,678,000
Transfers Out	888,577	6,751,101	650,000	380,000	380,000	380,000
Ending Fund Balance	24,826,452	8,949,569	3,384,098	1,951,755	1,951,755	1,951,755
Total Requirements	\$ 41,558,865	\$ 37,137,481	\$ 10,599,398	\$ 7,812,755	\$ 7,812,755	\$ 7,812,755

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>Campus Center Building</u>	<u>Bookstore Construction</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Cascades Hall</u>
Resources						
Beginning Fund Balance		\$ 425,000	\$ 908,000	\$ 1,500,000	\$ 200,000	\$ 1,556,000
Interest Income		562	1,795	2,115	251	1,944
Transfers In				192,090	325,830	
Total Resources		<u>\$ 425,562</u>	<u>\$ 909,795</u>	<u>\$ 1,694,205</u>	<u>\$ 526,081</u>	<u>\$ 1,557,944</u>
Requirements						
Materials and Services		\$	\$	\$ 500,000	\$ 525,000	\$ 778,000
Capital Outlay		400,000	300,000	1,000,000		778,000
Transfers Out			80,000			
Ending Fund Balance		25,562	529,795	194,205	1,081	1,944
Total Requirements	<u>0.00</u>	<u>\$ 425,562</u>	<u>\$ 909,795</u>	<u>\$ 1,694,205</u>	<u>\$ 526,081</u>	<u>\$ 1,557,944</u>

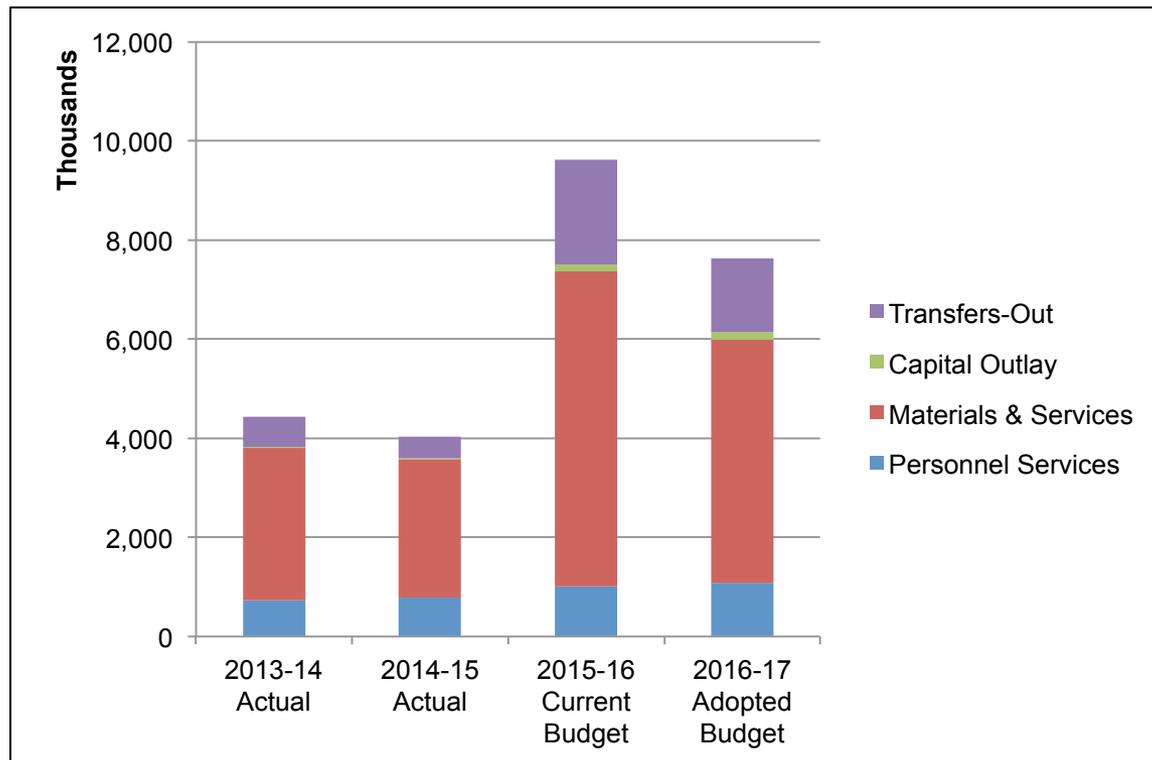
Capital Projects Fund - Resources and Requirements by Project

	Residence Hall	Life Cycle Technology Replacement	Capital Equipment Fund	IT Server/ Infrastructure	Fiscal Year 2016-17 ADOPTED Budget
Resources					
Beginning Fund Balance	\$ 700,000	\$ 364,000	\$ 100,000	\$ 800,000	\$ 6,553,000
Interest Income	1,375	887	187	1,588	10,704
Transfers In		310,030	250,000	171,101	1,249,051
Total Resources	\$ 701,375	\$ 674,917	\$ 350,187	\$ 972,689	\$ 7,812,755
Requirements					
Materials and Services	\$	\$	\$	\$	\$ 1,803,000
Capital Outlay		400,000	300,000	500,000	3,678,000
Transfers Out	300,000				380,000
Ending Fund Balance	401,375	274,917	50,187	472,689	1,951,755
Total Requirements	\$ 701,375	\$ 674,917	\$ 350,187	\$ 972,689	\$ 7,812,755

Enterprise Fund

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

Enterprise Fund Expenditures



Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Residence Hall							
Resources							
Beginning Net Working Capital		\$ 713,407	\$ 1,247,250	\$ 1,000,000	\$ 610,572	\$ 610,572	\$ 610,572
Room Fee		829,386	453,052	2,272,000	1,695,166	1,695,166	1,695,166
Interest Income		1,236	1,147	2,067	1,033	1,033	1,033
Transfers In		319,517			300,000	300,000	300,000
Total Resources		<u>\$ 1,863,546</u>	<u>\$ 1,701,449</u>	<u>\$ 3,274,067</u>	<u>\$ 2,606,771</u>	<u>\$ 2,606,771</u>	<u>\$ 2,606,771</u>
Requirements							
Personnel Services	5.6	\$ 187,667	\$ 216,447	\$ 382,718	\$ 404,744	\$ 404,744	\$ 404,744
Materials and Services		368,396	77,837	877,050	583,008	583,008	583,008
Capital Outlay		8,233	6,194	15,000			
Transfers Out		52,000		1,343,188	1,406,088	1,406,088	1,406,088
Ending Net Working Capital		1,247,250	1,400,971	656,111	212,931	212,931	212,931
Total Requirements	<u>5.6</u>	<u>\$ 1,863,546</u>	<u>\$ 1,701,449</u>	<u>\$ 3,274,067</u>	<u>\$ 2,606,771</u>	<u>\$ 2,606,771</u>	<u>\$ 2,606,771</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Residence Hall Building Reserve							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$ 80,000	\$ 80,000	\$ 80,000
Transfers In				80,000	112,500	112,500	112,500
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 192,500</u>	<u>\$ 192,500</u>	<u>\$ 192,500</u>
Requirements							
Materials and Services		\$	\$	\$ 80,000	\$ 10,000	\$ 10,000	\$ 10,000
Ending Net Working Capital					182,500	182,500	182,500
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 192,500</u>	<u>\$ 192,500</u>	<u>\$ 192,500</u>
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$	\$	\$
Program Income				20,000	150,000	150,000	150,000
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
Requirements							
Materials and Services		\$	\$	\$ 20,000	\$ 50,000	\$ 50,000	\$ 50,000
Ending Net Working Capital					100,000	100,000	100,000
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$	\$	\$
Transfers In					31,000	31,000	31,000
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>
Requirements							
Materials and Services		\$	\$	\$	\$ -	\$ -	\$ -
Ending Net Working Capital					31,000	31,000	31,000
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$	\$	\$	\$	\$	\$
Program Income					200,000	200,000	200,000
Total Resources		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Requirements							
Materials and Services		\$	\$	\$	\$ 100,000	\$ 100,000	\$ 100,000
Ending Net Working Capital					100,000	100,000	100,000
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Food Service Operations							
Resources							
Beginning Net Working Capital		\$	\$ 52,000	\$	\$ 175,000	\$ 175,000	\$ 175,000
Food Services			370,110	1,403,055	1,405,500	1,405,500	1,405,500
Transfers-In		52,000	30,417				
Interest Income			29				
Total Resources		<u>\$ 52,000</u>	<u>\$ 452,556</u>	<u>\$ 1,403,055</u>	<u>\$ 1,580,500</u>	<u>\$ 1,580,500</u>	<u>\$ 1,580,500</u>
Requirements							
Personnel Services	0.3	\$	\$	\$	\$ 30,345	\$ 30,345	\$ 30,345
Materials and Services			434,412	1,383,055	1,391,055	1,391,055	1,391,055
Capital Outlay				20,000	50,000	50,000	50,000
Ending Net Working Capital		52,000	18,144		109,100	109,100	109,100
Total Requirements	<u>0.3</u>	<u>\$ 52,000</u>	<u>\$ 452,556</u>	<u>\$ 1,403,055</u>	<u>\$ 1,580,500</u>	<u>\$ 1,580,500</u>	<u>\$ 1,580,500</u>

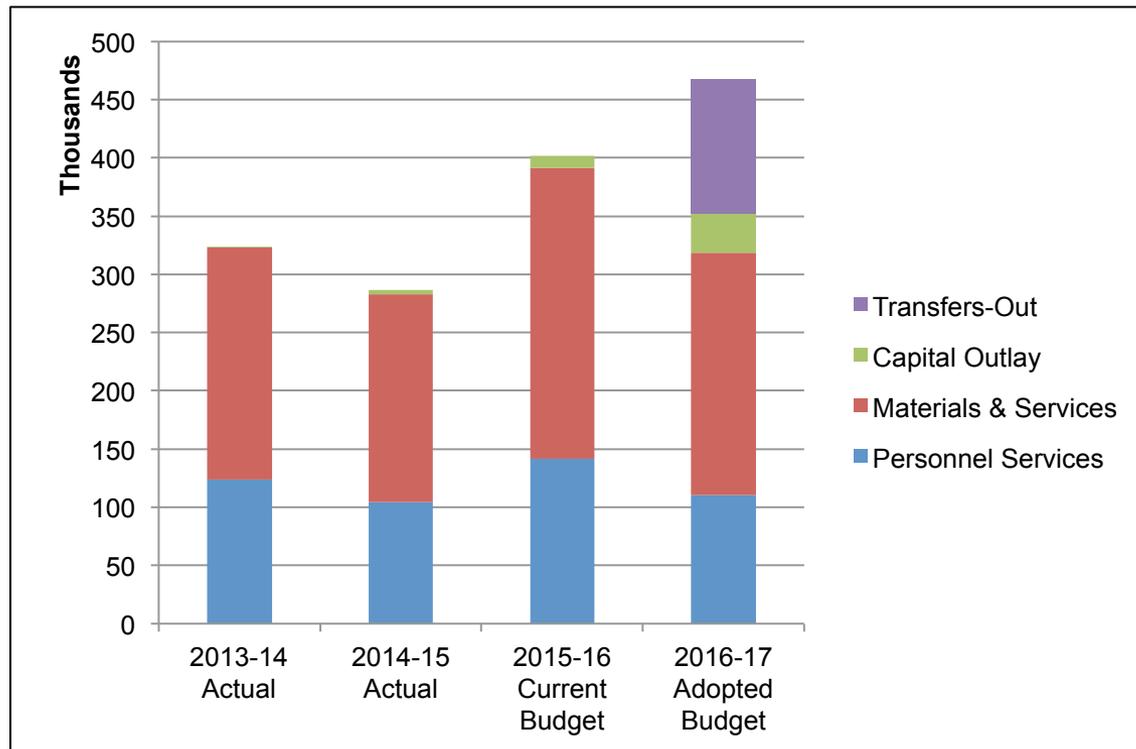
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 3,333,232	\$ 3,112,577	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bookstore Sales		3,589,918	3,150,799	4,829,800	3,500,000	3,500,000	3,500,000
Interest Income		3,449	1,930	5,404	5,018	5,018	5,018
Total Resources		<u>\$ 6,926,599</u>	<u>\$ 6,265,306</u>	<u>\$ 7,335,204</u>	<u>\$ 5,505,018</u>	<u>\$ 5,505,018</u>	<u>\$ 5,505,018</u>
Requirements							
Personnel Services	10.2	\$ 551,959	\$ 574,429	\$ 631,798	\$ 638,192	\$ 638,192	\$ 638,192
Materials and Services		2,695,208	2,277,233	3,989,950	2,784,950	2,784,950	2,784,950
Capital Outlay		16,855	4,357	100,000	100,000	100,000	100,000
Transfers Out		550,000	450,000	785,000	86,750	86,750	86,750
Ending Net Working Capital		3,112,577	2,959,287	1,828,456	1,895,126	1,895,126	1,895,126
Total Requirements	<u>10.2</u>	<u>\$ 6,926,599</u>	<u>\$ 6,265,306</u>	<u>\$ 7,335,204</u>	<u>\$ 5,505,018</u>	<u>\$ 5,505,018</u>	<u>\$ 5,505,018</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 4,046,639	\$ 4,411,827	\$ 3,500,000	\$ 2,865,572	\$ 2,865,572	\$ 2,865,572
Total Resources		4,795,506	4,007,484	8,612,326	7,400,217	7,400,217	7,400,217
Total Requirements		4,430,318	4,040,909	9,627,759	7,635,132	7,635,132	7,635,132
Ending Net Working Capital	<u>15.8</u>	<u>\$ 4,411,827</u>	<u>\$ 4,378,402</u>	<u>\$ 2,484,567</u>	<u>\$ 2,630,657</u>	<u>\$ 2,630,657</u>	<u>\$ 2,630,657</u>

Internal Service Fund

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

Internal Service Fund Expenditures



Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 407,772	\$ 425,296	\$ 330,000	\$ 300,000	\$ 300,000	\$ 300,000
User Charges		200,875	138,492	265,000	180,000	180,000	180,000
Interest Income		572	362	715	404	404	404
Total Resources		<u>\$ 609,219</u>	<u>\$ 564,150</u>	<u>\$ 595,715</u>	<u>\$ 480,404</u>	<u>\$ 480,404</u>	<u>\$ 480,404</u>
Requirements							
Personnel Services	2.1	\$ 96,468	\$ 75,765	\$ 112,356	\$ 110,158	\$ 110,158	\$ 110,158
Materials and Services		86,625	77,238	125,900	102,000	102,000	102,000
Capital Outlay		830	853	10,000	32,500	32,500	32,500
Transfers Out				105,000	8,050	8,050	8,050
Ending Fund Balance		425,296	410,294	242,459	227,696	227,696	227,696
Total Requirements	<u>2.1</u>	<u>\$ 609,219</u>	<u>\$ 564,150</u>	<u>\$ 595,715</u>	<u>\$ 480,404</u>	<u>\$ 480,404</u>	<u>\$ 480,404</u>

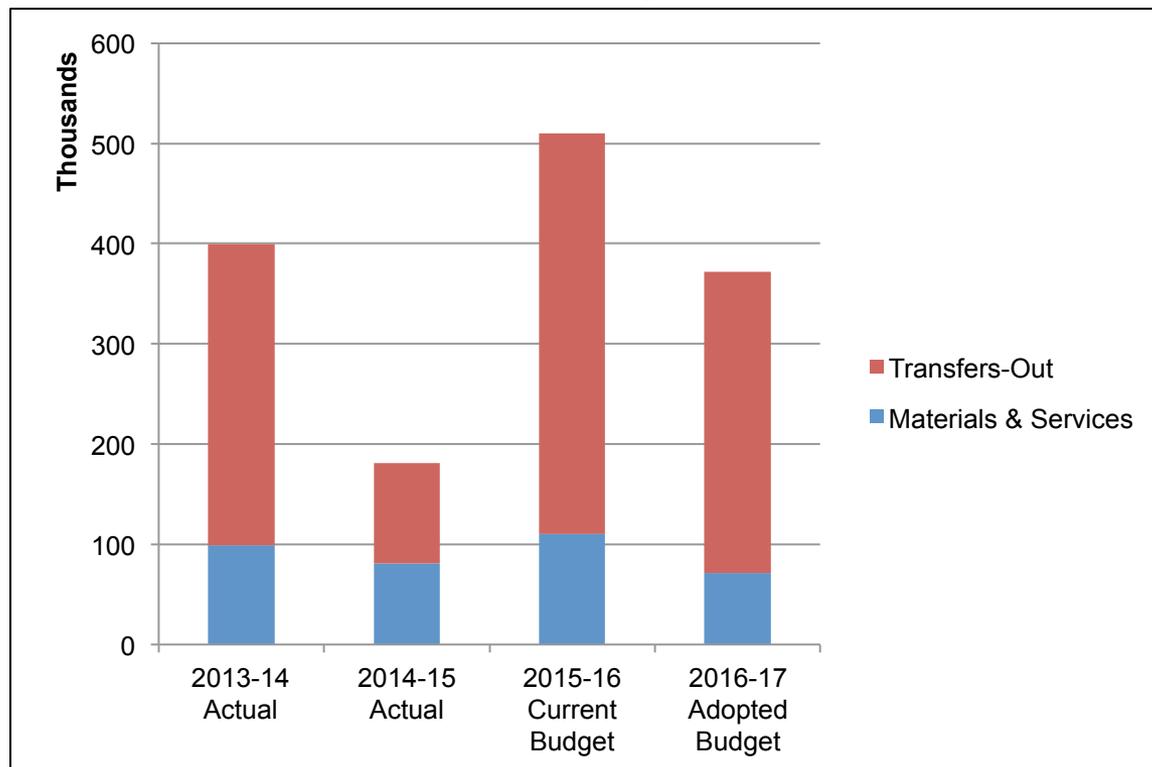
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 46,701	\$ 25,790	\$ 40,000	\$ 2,000	\$ 2,000	\$ 2,000
User Charges		119,089	110,977	125,000	110,000	110,000	110,000
Interest Income		50	20	52			
Total Resources		<u>\$ 165,840</u>	<u>\$ 136,787</u>	<u>\$ 165,052</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>
Requirements							
Personnel Services		\$ 27,370	\$ 28,520	\$ 29,233	\$ -	\$ -	\$ -
Materials and Services		112,680	101,558	123,500	106,500	106,500	106,500
Capital Outlay			2,349	1,000	1,000	1,000	1,000
Transfers Out				10,000			
Ending Fund Balance		25,790	4,360	1,319	4,500	4,500	4,500
Total Requirements	<u>-</u>	<u>\$ 165,840</u>	<u>\$ 136,787</u>	<u>\$ 165,052</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 454,473	\$ 451,086	\$ 370,000	\$ 302,000	\$ 302,000	\$ 302,000
Total Resources		320,586	249,851	390,767	290,404	290,404	290,404
Total Requirements		323,973	286,283	516,989	360,208	360,208	360,208
Ending Fund Balance	<u>2.1</u>	<u>\$ 451,086</u>	<u>\$ 414,654</u>	<u>\$ 243,778</u>	<u>\$ 232,196</u>	<u>\$ 232,196</u>	<u>\$ 232,196</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 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 891,685	\$ 793,683	\$ 698,000	\$ 625,694	\$ 625,694	\$ 625,694
Interest Income	1,143	643	3,215	1,475	1,475	1,475
Total Resources	\$ 892,828	\$ 794,326	\$ 701,215	\$ 627,169	\$ 627,169	\$ 627,169
Requirements						
Materials and Services	\$ 99,145	\$ 81,079	\$ 110,000	\$ 71,500	\$ 71,500	\$ 71,500
Ending Fund Balance	793,683	713,247	591,215	555,669	555,669	555,669
Total Requirements	\$ 892,828	\$ 794,326	\$ 701,215	\$ 627,169	\$ 627,169	\$ 627,169
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 2,021,774	\$ 1,724,316	\$ 1,424,316	\$ 1,229,225	\$ 1,229,225	\$ 1,229,225
Interest Income	2,542	1,345	6,121	2,693	2,693	2,693
Total Resources	\$ 2,024,316	\$ 1,725,661	\$ 1,430,437	\$ 1,231,918	\$ 1,231,918	\$ 1,231,918
Requirements						
Transfers Out	\$ 300,000	\$ 100,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	1,724,316	1,625,661	1,030,437	931,918	931,918	931,918
Total Requirements	\$ 2,024,316	\$ 1,725,661	\$ 1,430,437	\$ 1,231,918	\$ 1,231,918	\$ 1,231,918

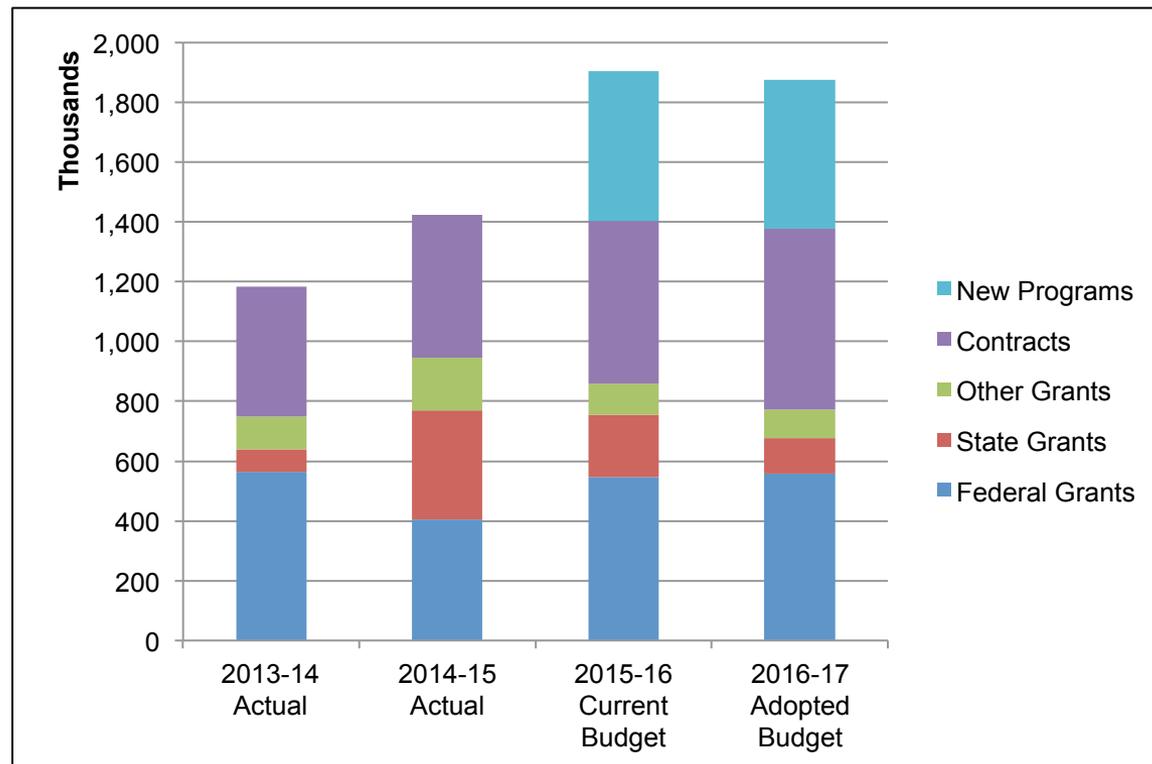
Reserve Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 2,913,459	\$ 2,517,999	\$ 2,122,316	\$ 1,854,919	\$ 1,854,919	\$ 1,854,919
Total Resources	3,685	1,988	9,336	4,168	4,168	4,168
Total Requirements	<u>399,145</u>	<u>181,079</u>	<u>510,000</u>	<u>371,500</u>	<u>371,500</u>	<u>371,500</u>
Ending Fund Balance	<u>\$ 2,517,999</u>	<u>\$ 2,338,908</u>	<u>\$ 1,621,652</u>	<u>\$ 1,487,587</u>	<u>\$ 1,487,587</u>	<u>\$ 1,487,587</u>

Special Revenue Fund

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

Special Revenue Fund Expenditures



Special Revenue Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 61,873	\$ 83,911	\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000
Federal Grants	527,945	328,699	465,697	477,505	477,505	477,505
Tuition and Fees	22,976	20,412	15,000	15,000	15,000	15,000
Transfers In	34,680	34,649	34,639	35,332	35,332	35,332
Total Resources	\$ 647,474	\$ 467,671	\$ 545,336	\$ 587,837	\$ 587,837	\$ 587,837
Requirements						
Personnel Services	\$ 483,635	\$ 386,850	\$ 409,534	\$ 422,427	\$ 422,427	\$ 422,427
Materials and Services	72,900	14,306	122,302	122,302	122,302	122,302
Capital Outlay	7,028	2,498	13,500	13,500	13,500	13,500
Ending Fund Balance	83,911	64,017		29,608	29,608	29,608
Total Requirements	\$ 647,474	\$ 467,671	\$ 545,336	\$ 587,837	\$ 587,837	\$ 587,837

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 40,834	\$ 74,329	\$ 37,000	\$ 7,000	\$ 7,000	\$ 7,000
State Grants	109,645	330,305	203,724	112,304	112,304	112,304
Other Income	500	1,750				
Total Resources	\$ 150,979	\$ 406,384	\$ 240,724	\$ 119,304	\$ 119,304	\$ 119,304
Requirements						
Personnel Services	\$ 47,469	\$ 170,198	\$ 120,642	\$ 78,504	\$ 78,504	\$ 78,504
Materials and Services	29,181	185,438	90,082	40,800	40,800	40,800
Transfers Out		10,000				
Ending Fund Balance	74,329	40,748	30,000	-	-	-
Total Requirements	\$ 150,979	\$ 406,384	\$ 240,724	\$ 119,304	\$ 119,304	\$ 119,304

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Other Grants						
Resources						
Beginning Fund Balance	\$ 149,615	\$ 112,724	\$ 65,000	\$ 42,000	\$ 42,000	\$ 42,000
Grant Income	58,917	121,176	84,500	57,000	57,000	57,000
Transfers In	13,000					
Total Resources	\$ 221,532	\$ 233,900	\$ 149,500	\$ 99,000	\$ 99,000	\$ 99,000
Requirements						
Personnel Services	\$ 66,189	\$ 147,016	\$ 84,868	\$ 48,480	\$ 48,480	\$ 48,480
Materials and Services	26,373	30,830	16,750	47,500	47,500	47,500
Capital Outlay	16,246					
Ending Fund Balance	112,724	56,054	47,882	3,020	3,020	3,020
Total Requirements	\$ 221,532	\$ 233,900	\$ 149,500	\$ 99,000	\$ 99,000	\$ 99,000

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 15,058	\$ 56,140	\$	\$	\$	\$
Contract Income	475,851	422,940	546,809	602,303	602,303	602,303
Total Resources	<u>\$ 490,909</u>	<u>\$ 479,080</u>	<u>\$ 546,809</u>	<u>\$ 602,303</u>	<u>\$ 602,303</u>	<u>\$ 602,303</u>
Requirements						
Personnel Services	\$ 376,427	\$ 418,680	\$ 450,564	\$ 496,058	\$ 496,058	\$ 496,058
Materials and Services	58,342	58,539	96,245	106,245	106,245	106,245
Capital Outlay		243				
Ending Fund Balance	56,140	1,618				
Total Requirements	<u>\$ 490,909</u>	<u>\$ 479,080</u>	<u>\$ 546,809</u>	<u>\$ 602,303</u>	<u>\$ 602,303</u>	<u>\$ 602,303</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			500,000	500,000	500,000	500,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Requirements						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Special Revenue Fund Total						
Beginning Fund Balance	\$ 267,380	\$ 327,104	\$ 132,000	\$ 109,000	\$ 109,000	\$ 109,000
Total Resources	1,243,514	1,259,931	1,850,369	1,799,444	1,799,444	1,799,444
Total Requirements	<u>1,183,790</u>	<u>1,424,598</u>	<u>1,904,487</u>	<u>1,875,816</u>	<u>1,875,816</u>	<u>1,875,816</u>
Ending Fund Balance	<u>\$ 327,104</u>	<u>\$ 162,437</u>	<u>\$ 77,882</u>	<u>\$ 32,628</u>	<u>\$ 32,628</u>	<u>\$ 32,628</u>

Special Revenue Fund - Expenditures by Category

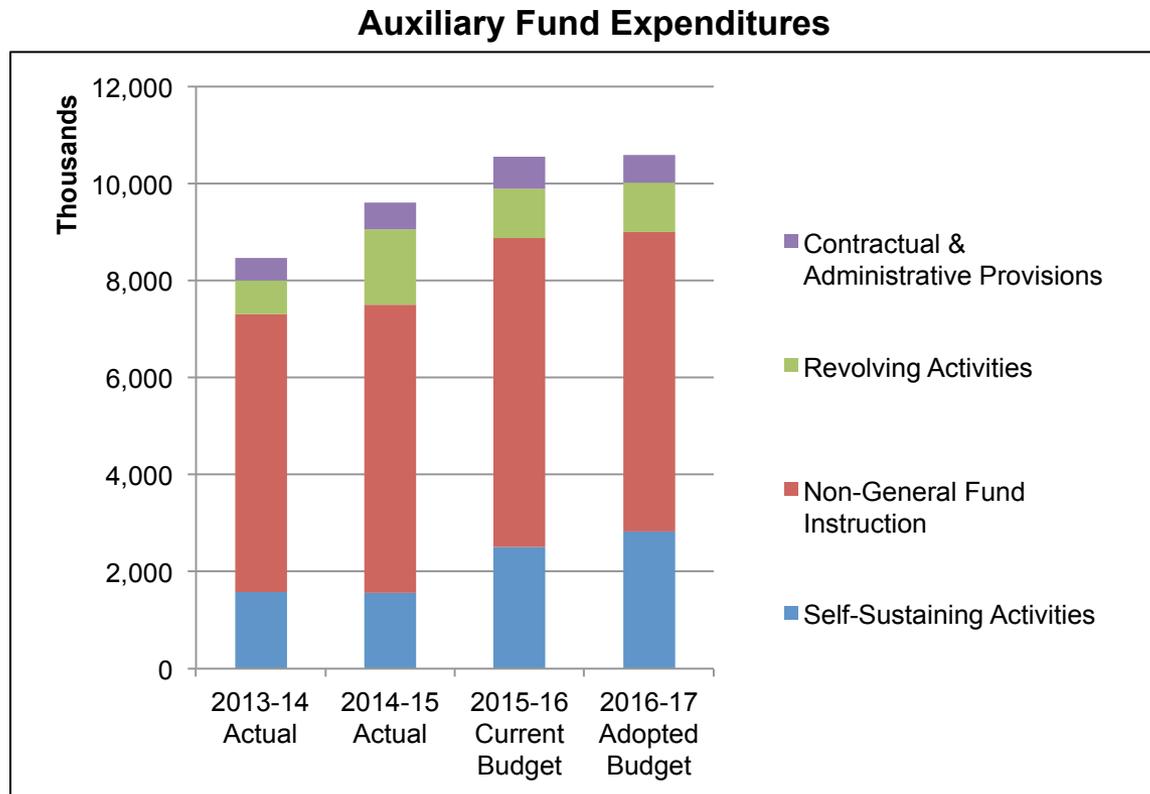
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Federal Grants							
ABE - Special Projects	2.5	\$ 250,000	\$ 13,618	\$	\$	\$	\$ 263,618
Carl Perkins	2.6	84,493	35,000				119,493
SBA Grant	0.5	30,250					30,250
SBA Grant Match	0.5	35,332					35,332
NSF - NEVTEX Grant	0.4	22,352	73,684	13,500			109,536
Ending Fund Balance							29,608
Total Expenditures	6.5	\$ 422,427	\$ 122,302	\$ 13,500	\$ -	\$ -	\$ 587,837
State Grants							
OBDD	0.6	\$ 42,304	\$	\$	\$	\$	\$ 42,304
Grow Oregon Grant	0.3	20,000					20,000
ABS Pathways	0.3	16,200	13,800				30,000
Oregon Developmental Education			7,000				7,000
Partners in Practice			20,000				20,000
Ending Fund Balance							-
Total Expenditures	1.2	\$ 78,504	\$ 40,800	\$ -	\$ -	\$ -	\$ 119,304

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Other Grants							
Cascade Health Services Support	0.5	\$ 29,000	\$	\$	\$	\$	\$ 29,000
ABS- Partnership to End Poverty			5,000				5,000
DRCI-Partnership to End Poverty	0.1	6,500	500				7,000
Veteran-Partnership to End Poverty	0.2	12,980	2,000				14,980
Regional Promise Grant			25,000				25,000
Ford Family Foundation PIP Funds			15,000				15,000
Ending Fund Balance							3,020
Total Expenditures	0.8	\$ 48,480	\$ 47,500	\$ -	\$ -	\$ -	\$ 99,000
Contracts							
Deer Ridge Correctional Institution	5.4	\$ 496,058	\$ 96,245	\$	\$	\$	\$ 592,303
OCF - GANAS			10,000				10,000
Ending Fund Balance							
Total Expenditures	5.4	\$ 496,058	\$ 106,245	\$ -	\$ -	\$ -	\$ 602,303
New Programs							
New Programs		\$	\$ 500,000	\$	\$	\$	\$ 500,000
Ending Fund Balance							
Total Expenditures	-	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000

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 - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 2,272,174	\$ 2,484,208	\$ 2,195,000	\$ 2,685,464	\$ 2,685,464	\$ 2,685,464
Tuition and Fees	209,588	234,956	326,123	307,123	307,123	307,123
Grants and Contracts	15,360	3,570	11,000	5,000	5,000	5,000
Other Income	337,713	292,871	875,100	596,500	596,500	596,500
Sales of Goods and Services	27,451	22,546	28,000	28,000	28,000	28,000
Program and Fee Income	698,354	607,653	597,312	800,632	800,632	800,632
Donations	33,884	35,858	53,772	53,772	53,772	53,772
Interest Income	3,144	2,108	10,683	5,142	5,142	5,142
Transfers In	472,333	351,052	686,977	165,642	165,642	165,642
Total Resources	\$ 4,070,001	\$ 4,034,822	\$ 4,783,967	\$ 4,647,275	\$ 4,647,275	\$ 4,647,275
Requirements						
Personnel Services	\$ 463,940	\$ 314,201	\$ 540,227	\$ 623,457	\$ 623,457	\$ 623,457
Materials and Services	730,894	674,924	1,382,852	1,293,302	1,293,302	1,293,302
Capital Outlay	130,711	110,159	277,900	297,900	297,900	297,900
Transfers Out	260,248	466,112	308,120	620,120	620,120	620,120
Ending Fund Balance	2,484,208	2,469,426	2,274,868	1,812,496	1,812,496	1,812,496
Total Requirements	\$ 4,070,001	\$ 4,034,822	\$ 4,783,967	\$ 4,647,275	\$ 4,647,275	\$ 4,647,275

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 4,174,318	\$ 4,423,497	\$ 3,865,000	\$ 3,087,893	\$ 3,087,893	\$ 3,087,893
Tuition and Fees	4,323,321	3,845,802	3,825,779	3,686,498	3,686,498	3,686,498
Grants and Contracts	27,470	7,238	30,000	30,000	30,000	30,000
Other Income	12,690	13,387	20,000	20,000	20,000	20,000
Sales of Goods and Services	955	2,215	13,000	13,000	13,000	13,000
Program and Fee Income	473,642	537,266	783,888	495,168	495,168	495,168
Donations	21,330	1,175	20,000	20,000	20,000	20,000
Interest Income	10,127	6,523	10,144	6,685	6,685	6,685
Transfers In	1,104,560	1,189,247	792,876	808,733	808,733	808,733
Total resources	\$ 10,148,413	\$ 10,026,350	\$ 9,360,687	\$ 8,167,977	\$ 8,167,977	\$ 8,167,977
Requirements						
Personnel Services	\$ 3,803,524	\$ 3,674,465	\$ 3,926,023	\$ 3,769,691	\$ 3,769,691	\$ 3,769,691
Materials and Services	1,058,975	936,915	1,072,896	862,549	862,569	862,569
Capital Outlay	102,417	51,857	283,550	261,000	261,000	261,000
Transfers Out	760,000	1,272,000	1,075,000	1,275,000	1,275,000	1,275,000
Ending Fund Balance	4,423,497	4,091,113	3,003,218	1,999,737	1,999,717	1,999,717
Total Requirements	\$ 10,148,413	\$ 10,026,350	\$ 9,360,687	\$ 8,167,977	\$ 8,167,977	\$ 8,167,977

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 1,346,174	\$ 1,388,473	\$ 1,427,000	\$ 950,000	\$ 950,000	\$ 950,000
Grants and Contracts	376,344	416,975	726,199	488,633	488,633	488,633
Other Income	235,005	201,943	162,000	100,000	100,000	100,000
Interest Income	1,746	776	3,568	2,020	2,020	2,020
Transfers In	126,626	129,958	132,513	137,413	137,413	137,413
Total Resources	\$ 2,085,895	\$ 2,138,125	\$ 2,451,280	\$ 1,678,066	\$ 1,678,066	\$ 1,678,066
Requirements						
Personnel Services	\$ 520,097	\$ 518,675	\$ 584,080	\$ 585,324	\$ 585,324	\$ 585,324
Materials and Services	27,325	64,327	286,060	274,060	274,060	274,060
Transfers Out	150,000	976,250	150,000	150,000	150,000	150,000
Ending Fund Balance	1,388,473	578,873	1,431,140	668,682	668,682	668,682
Total Requirements	\$ 2,085,895	\$ 2,138,125	\$ 2,451,280	\$ 1,678,066	\$ 1,678,066	\$ 1,678,066

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 1,035,113	\$ 1,034,467	\$ 808,000	\$ 771,000	\$ 771,000	\$ 771,000
Other Income	35,834	10,362	15,000	15,000	15,000	15,000
Program and Fee Income	11,951	9,878	15,000	15,000	15,000	15,000
Donations	5,126					
Interest Income	178,832	69,974	76,448	76,407	76,407	76,407
Transfers In	232,000	307,000	287,000	282,000	282,000	282,000
Total Resources	\$ 1,498,856	\$ 1,431,681	\$ 1,201,448	\$ 1,159,407	\$ 1,159,407	\$ 1,159,407
Requirements						
Personnel Services	\$ 286,462	\$ 286,100	\$ 382,641	\$ 268,502	\$ 268,502	\$ 268,502
Materials and Services	58,535	72,537	244,000	251,000	251,000	251,000
Capital Outlay	49,392	109,876		6,345	6,345	6,345
Transfers Out	70,000	70,000	40,000	40,000	40,000	40,000
Ending Fund Balance	1,034,467	893,168	534,807	593,560	593,560	593,560
Total Requirements	\$ 1,498,856	\$ 1,431,681	\$ 1,201,448	\$ 1,159,407	\$ 1,159,407	\$ 1,159,407
Auxiliary Fund Total						
Beginning Fund Balance	\$ 8,827,779	\$ 9,330,645	\$ 8,295,000	\$ 7,494,357	\$ 7,494,357	\$ 7,494,357
Total Resources	8,975,386	8,300,333	9,502,382	8,158,368	8,158,368	8,158,368
Total Requirements	10,031,169	9,598,398	10,553,349	10,578,250	10,578,270	10,578,270
Ending Fund Balance	\$ 7,771,996	\$ 8,032,580	\$ 7,244,033	\$ 5,074,475	\$ 5,074,455	\$ 5,074,455

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.70	\$ 35,200	\$	\$	\$	\$	\$ 35,200
Deer Ridge Foundation Support	0.10	7,772	1,000				8,772
Public Safety			30,000				30,000
Law Enforcement Testing	0.10	2,400					2,400
MATC Industry Training Account			1,500				1,500
Sustainability Fund			1,500				1,500
Dental Clinic			2,000				2,000
Pharmacy Tech			14,000				14,000
Dental Program			27,000				27,000
Medical Assisting Program			5,000				5,000
General Testing	0.10	1,652	13,000				14,652
Art Cards			7,000				7,000
Auto and Industrial Fees			40,000				40,000
Facility Fees	0.50	30,620	20,000	50,000	2,500		103,120
Club Sports	0.70	16,200	13,800				30,000
College Activities			35,000		50,000		85,000
Classified Training			15,000				15,000
Performing Arts			1,500				1,500
Box Office Activity			5,000				5,000
Hybrid Vehicle Fleet			12,000				12,000
Special Programs - Admin	1.50	128,743	8,000		66,228		202,971
Vehicles			28,200	30,000			58,200
Physiology Lab Activities	0.20	6,486	6,000	15,000			27,486

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Self-Sustaining Activities							
Library Book Account		\$	\$ 10,000	\$ 22,000	\$	\$	\$ 32,000
PCA Wellness	0.10	5,200	5,000				10,200
Outdoor Recreation Program			7,000				7,000
Enrollment Services Support			20,000				20,000
Accreditation			2,000				2,000
College Now	1.60	104,302	12,500		25,000		141,802
Salvage Sales			5,000				5,000
CTE Accreditation			25,000				25,000
Media Activities			4,000	42,000			46,000
Tutor/Testing Activities	2.50	88,223	39,000	10,000			137,223
Institutional Advancement			29,000				29,000
Student Honors Recognition			3,250				3,250
Allied Health Lab Fees			5,400				5,400
Innovation Account	1.70	98,047	120,000	20,000			238,047
Mazama Lab Fees	0.10	7,904	50,000	30,000			87,904
Tool Room Deposits			3,000				3,000
Computer Lab Printers	0.20	3,610	11,000	13,000			27,610
Instructional Projects	0.20	10,800	45,000	2,000			57,800
Oregon Intl Education Consortium			5,000				5,000
Student Government	2.40	50,000	92,000	13,400	74,392		229,792
The Broadside	1.20	26,298	25,782	500			52,580
Blue Sky			30,000				30,000

Auxiliary Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	<u>Fiscal Year 2016-17 ADOPTED Budget</u>
Self-Sustaining Activities							
Elevation Gratuity Fund		\$	\$ 45,000	\$	\$	\$	\$ 45,000
CIS Software				5,000			5,000
Bend Area Transit Program			63,965				63,965
Student Government Clubs			8,955				8,955
Student Government Programs			39,950				39,950
Student Government Reserve			35,000				35,000
Redmond Campus Operations			125,000	10,000	82,000		217,000
Chandler Lab Operations			45,000	10,000	300,000		355,000
Prineville Campus Operations			15,000	25,000	20,000		60,000
ITS Services Support			40,000				40,000
Campus Services Support			40,000				40,000
Ending Fund Balance							1,812,496
Total Expenditures	<u>13.90</u>	<u>\$ 623,457</u>	<u>\$ 1,293,302</u>	<u>\$ 297,900</u>	<u>\$ 620,120</u>	<u>\$ -</u>	<u>\$ 4,647,275</u>

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Non-General Fund Instruction							
Summer Session	18.30	\$ 1,178,574	\$ 54,657	\$	\$ 1,100,000	\$	\$ 2,333,231
International Programs	0.30	16,200	101,000				117,200
SBDC Program Activities	1.20	86,891	53,000	4,000			143,891
Business Development & Training Gen	0.60	52,262					52,262
ABE General Purpose	6.00	520,481	38,926				559,407
Outreach Centers					50,000		50,000
Veterinarian Tech Program			21,600				21,600
Culinary Foundation Fund		\$	\$ 5,000	\$ 15,000	\$	\$	\$ 20,000
EMT Practical Exam	0.80	17,340	1,386				18,726
Contracted Credit Classes	0.80	41,306	46,000		20,000		107,306
Community & Professional Education	16.40	1,148,052	447,000	10,000			1,605,052
Licensed Massage Therapy			23,000	2,000			25,000
Aviation Program - Simulator Fees	12.50	708,585	41,000	200,000	105,000		1,054,585
Unmanned Aerial Systems Operations			30,000	30,000			60,000
Ending Fund Balance							1,999,737
Total Expenditures	56.90	\$ 3,769,691	\$ 862,569	\$ 261,000	\$ 1,275,000	\$ -	\$ 8,167,997

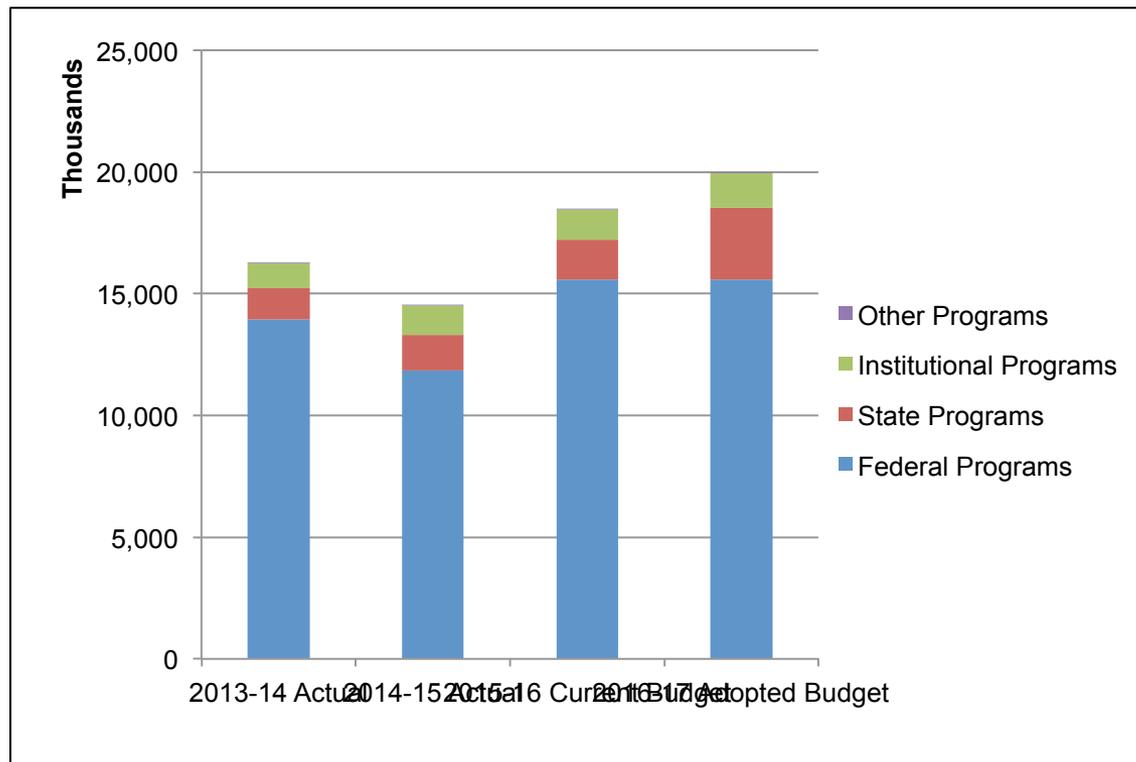
Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2016-17 ADOPTED Budget
Revolving							
Foundation Billings	3.80	\$ 350,682	\$	\$	\$	\$	\$ 350,682
Partnership Collaborations	4.50	234,642	274,060		150,000		658,702
Ending Fund Balance							668,682
Total Expenditures	8.30	\$ 585,324	\$ 274,060	\$ -	\$ 150,000	\$ -	\$ 1,678,066
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 65,000	\$	\$ 35,000	\$	\$ 100,000
Adjunct Faculty Professional Improvement			16,000		5,000		21,000
ABE Professional Development Funds			5,000				5,000
Admin. Prof. Dev. & Sabbatical			10,000				10,000
Sabbatical - Faculty	1.00	118,502					118,502
Unemployment Reserve	n/a	150,000					150,000
Insurance Reserve Deductible			30,000				30,000
Keyes Education Fund			125,000	6,345			131,345
Ending Fund Balance							593,560
Total Expenditures	1.00	\$ 268,502	\$ 251,000	\$ 6,345	\$ 40,000	\$ -	\$ 1,159,407

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 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 11,430	\$ 11,736	\$ 6,000	\$ 11,000	\$ 11,000	\$ 11,000
Grants	13,848,312	11,737,220	15,470,000	15,470,000	15,470,000	15,470,000
Other Income	48,751	45,436	48,500	47,800	47,800	47,800
Transfers In	49,326	47,580	45,000	50,000	50,000	50,000
Total Resources	\$ 13,957,819	\$ 11,841,972	\$ 15,569,500	\$ 15,578,800	\$ 15,578,800	\$ 15,578,800
Requirements						
Personnel Services	\$ 192,502	\$ 184,238	\$ 215,000	\$ 220,000	\$ 220,000	\$ 220,000
Materials and Services	13,753,581	11,645,433	15,348,500	15,347,800	15,347,800	15,347,800
Ending Fund Balance	11,736	12,301	6,000	11,000	11,000	11,000
Total Requirements	\$ 13,957,819	\$ 11,841,972	\$ 15,569,500	\$ 15,578,800	\$ 15,578,800	\$ 15,578,800

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	1,258,954	1,483,922	1,650,000	2,950,000	2,950,000	2,950,000
Total Resources	\$ 1,258,954	\$ 1,483,922	\$ 1,650,000	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000
Requirements						
Materials and Services	\$ 1,258,954	\$ 1,483,922	\$ 1,650,000	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000
Ending Fund Balance						
Total Requirements	\$ 1,258,954	\$ 1,483,922	\$ 1,650,000	\$ 2,950,000	\$ 2,950,000	\$ 2,950,000
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 260,271	\$ 319,491	\$ 300,000	\$ 295,000	\$ 295,000	\$ 295,000
Foundation Contributions	946,291	1,117,997	1,017,818	1,167,818	1,167,818	1,167,818
Interest Income	352	272	712	638	638	638
Transfers In	174,283	83,009	182,182	182,182	182,182	182,182
Total Resources	\$ 1,381,197	\$ 1,520,769	\$ 1,500,712	\$ 1,645,638	\$ 1,645,638	\$ 1,645,638
Requirements						
Materials and Services	\$ 1,061,706	\$ 1,210,360	\$ 1,230,000	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000
Transfers Out				50,000	50,000	50,000
Ending Fund Balance	319,491	310,409	270,712	215,638	215,638	215,638
Total Requirements	\$ 1,381,197	\$ 1,520,769	\$ 1,500,712	\$ 1,645,638	\$ 1,645,638	\$ 1,645,638

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 95,472	\$ 105,754	\$ 98,000	\$ 110,000	\$ 110,000	\$ 110,000
Other Income	7,264	4,734	5,000	5,000	5,000	5,000
Trust and Interest Income	25,779	26,133	26,363	27,430	27,430	27,430
Transfers In		3,000				
Total Resources	\$ 128,515	\$ 139,621	\$ 129,363	\$ 142,430	\$ 142,430	\$ 142,430
Requirements						
Personnel Services	\$ 2,860	\$ 760	\$ 3,371	\$ 3,371	\$ 3,371	\$ 3,371
Materials and Services	19,901	29,242	25,435	25,435	25,435	25,435
Ending Fund Balance	105,754	109,619	100,557	113,624	113,624	113,624
Total Requirements	\$ 128,515	\$ 139,621	\$ 129,363	\$ 142,430	\$ 142,430	\$ 142,430
Financial Aid Fund Total						
Beginning Fund Balance	\$ 367,173	\$ 436,981	\$ 404,000	\$ 416,000	\$ 416,000	\$ 416,000
Total Resources	16,359,312	14,549,303	18,445,575	19,900,868	19,900,868	19,900,868
Total Requirements	16,289,504	14,553,955	18,472,306	19,976,606	19,976,606	19,976,606
Ending Fund Balance	\$ 436,981	\$ 432,329	\$ 377,269	\$ 340,262	\$ 340,262	\$ 340,262

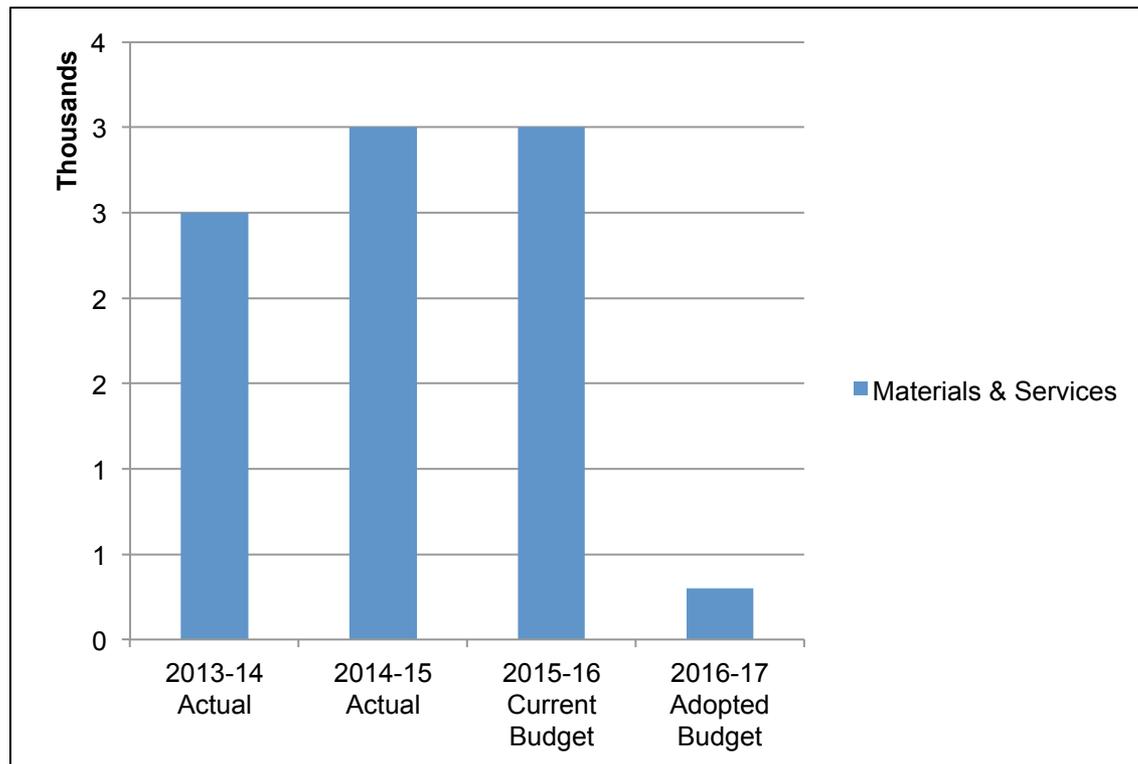
Financial Aid Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2016-17 ADOPTED Budget
Federal Grants							
Perkins		\$	\$ 2,800	\$	\$	\$	\$ 2,800
College Work Study	10.4	220,000	20,000				240,000
SEOG			300,000				300,000
PELL			15,025,000				15,025,000
Ending Fund Balance							11,000
Total Expenditures	<u>10.4</u>	<u>\$ 220,000</u>	<u>\$ 15,347,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,578,800</u>
State Grants							
State Need		\$	\$ 1,800,000	\$	\$	\$	\$ 1,800,000
Private Scholarship Awards - State			150,000				150,000
Oregon Promise Grant			1,000,000				1,000,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 2,950,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,950,000</u>
Financial Aid - Institutional							
Foundation		\$	\$ 1,350,000	\$	\$	\$	\$ 1,350,000
COCC Financial Aid Fund			30,000		50,000		80,000
Ending Fund Balance							215,638
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 1,380,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 1,645,638</u>
Financial Aid - Other							
Native American Program	0.2	\$ 3,371	\$ 20,435	\$	\$	\$	\$ 23,806
Veteran's Fund			5,000				5,000
Ending Fund Balance							113,624
Total Expenditures	<u>0.2</u>	<u>\$ 3,371</u>	<u>\$ 25,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,430</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 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 CURRENT Budget	Fiscal Year 2016-17 PROPOSED Budget	Fiscal Year 2016-17 APPROVED Budget	Fiscal Year 2016-17 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 372,630	\$ 372,026	\$ 371,618	\$ 371,725	\$ 371,725	\$ 371,725
Interest Income	1,896	1,807	1,809	2,665	2,665	2,665
Total Resources	\$ 374,526	\$ 373,833	\$ 373,427	\$ 374,390	\$ 374,390	\$ 374,390
Requirements						
Materials and Services	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Ending Fund Balance	372,026	370,833	370,427	371,390	371,390	371,390
Total Requirements	\$ 374,526	\$ 373,833	\$ 373,427	\$ 374,390	\$ 374,390	\$ 374,390

Appendix

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Long-Term Debt Service

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

Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2005 Capital Lease	2014 FFC Bonds	Total Principal/Interest
2017	3,034,800	1,056,542	64,823	1,261,388	5,417,553
2018	3,125,250	1,111,542		1,260,188	5,496,980
2019	3,218,250	1,166,542		1,258,388	5,643,180
2020	3,315,350	1,226,542		1,260,988	5,802,880
2021	3,412,525	1,286,542		1,262,788	5,961,855
2022	3,514,663	1,346,542		1,258,788	6,119,993
2023	3,622,537	1,411,542		1,259,188	6,293,267
2024	3,730,438	1,481,542		1,258,788	6,470,768
2025	3,842,887	1,552,301		1,257,588	6,652,776
2026	3,957,238	1,625,292		1,260,588	6,843,118
2027	4,079,175	1,704,920		1,257,588	7,041,683
2028	4,201,143	786,720		1,258,788	6,246,651
2029	4,324,148			1,257,788	5,581,936
2030	4,457,498			1,260,288	5,717,786
2031				1,261,175	1,261,175
2032				1,260,788	1,260,788
2033				1,259,125	1,259,125
2034				1,261,188	1,261,188
2035				1,261,763	1,261,763
2036				1,257,963	1,257,963
2037				1,257,963	1,257,963
2038				1,261,563	1,261,563
2039				1,258,563	1,258,563
2040				1,259,163	1,259,163
2041				1,258,163	1,258,163
2042				1,257,900	1,257,900
2043				1,260,725	1,260,725
2044				1,261,412	1,261,412
Total	<u>\$ 51,835,902</u>	<u>\$ 15,756,569</u>	<u>\$ 64,823</u>	<u>\$ 35,270,586</u>	<u>\$ 86,551,601</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	(\$849,065)	ABS and Community Learning support	\$813,733					\$35,332		\$849,065
Instructional Support	(\$202,000)	Faculty professional improvement, sabbatical and accreditation.	\$202,000							\$202,000
Student Services	(\$1,250)	Student honors and BAT transit program.	\$1,250							\$1,250
College Support Services	(\$366,185)	Unemployment reserve, administrative & classified training, innovation, and student scholarships.	\$166,185	\$200,000						\$366,185
Campus Services	(\$577,920)	New construction, debt service, and repair & replacement.		\$517,920	\$60,000					\$577,920
Information Technology	(\$481,131)	Computer life cycle replacement and IT server infrastructure.		\$481,131						\$481,131
Financial Aid	(\$182,182)	College work study and scholarship match.					\$182,182			\$182,182
Total General Fund Transfers	(\$2,659,733)									\$2,659,733
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$300,000)	General fund support.							\$300,000	\$300,000
Enterprise Fund	(\$1,492,838)	Bookstore and residence hall construction, and general fund support.			\$1,262,588	\$143,500			\$86,750	\$1,492,838
Auxiliary Fund	(\$2,085,120)	Faculty professional improvement, student government clubs and programs, and general fund support.	\$180,620						\$1,904,500	\$2,085,120
Internal Service Fund	(\$8,050)	General fund support.							\$8,050	\$8,050
Financial Aid Fund	(\$50,000)	College match on work study					\$50,000			\$50,000
Capital Projects Fund	(\$380,000)	Facilities support and debt service.	\$30,000	\$50,000		\$300,000				\$380,000
Total Non-General Fund Transfers	(\$4,316,008)									\$4,316,008
Total Interfund Transfers	(\$6,975,741)		\$1,393,788	\$1,249,051	\$1,322,588	\$443,500	\$232,182	\$35,332	\$2,299,300	\$6,975,741

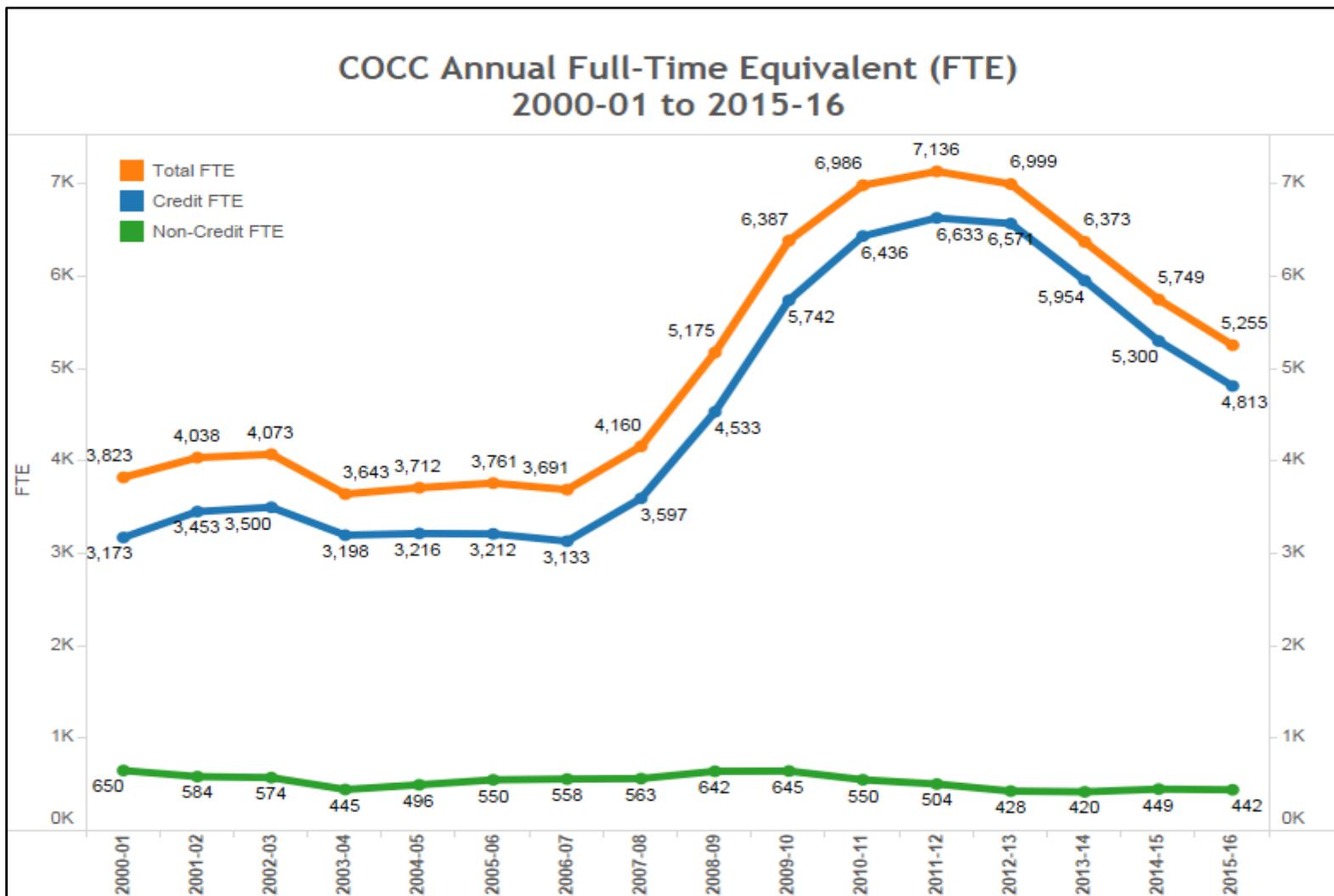
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

#	Description	Amount
1	Replacement of patrol vehicle laptop computer for CPS.	\$ 2,500
2	Computers for Boiler Rooms (6).	7,200
3	Schick Dental Radiographic Sensors (2)	14,600
4	Capital equipment for MATC labs- South Bend Machine Lathes (2)	25,000
5	Replace nursing Patient Bed Fleet (6)	24,900
6	Computers with Monitors for VET TECH (4)	4,800
7	CarDAQ-2 Reprogramming Tool	2,653
8	High quality pipettes used in the labs (36)	9,729
9	Maintenance Truck	35,000
10	Critical Airway manikins (3).	3,900
11	FlexReg online registration system for continuing education courses.	50,000
12	Walker Lawn Mowers (2)	34,338
13	Multi-spectral camera for GIS quadcopter.	6,900
14	MATC labs- Vertical End Mill	13,000
Total Approved Capital Requests		<u>\$ 234,520</u>

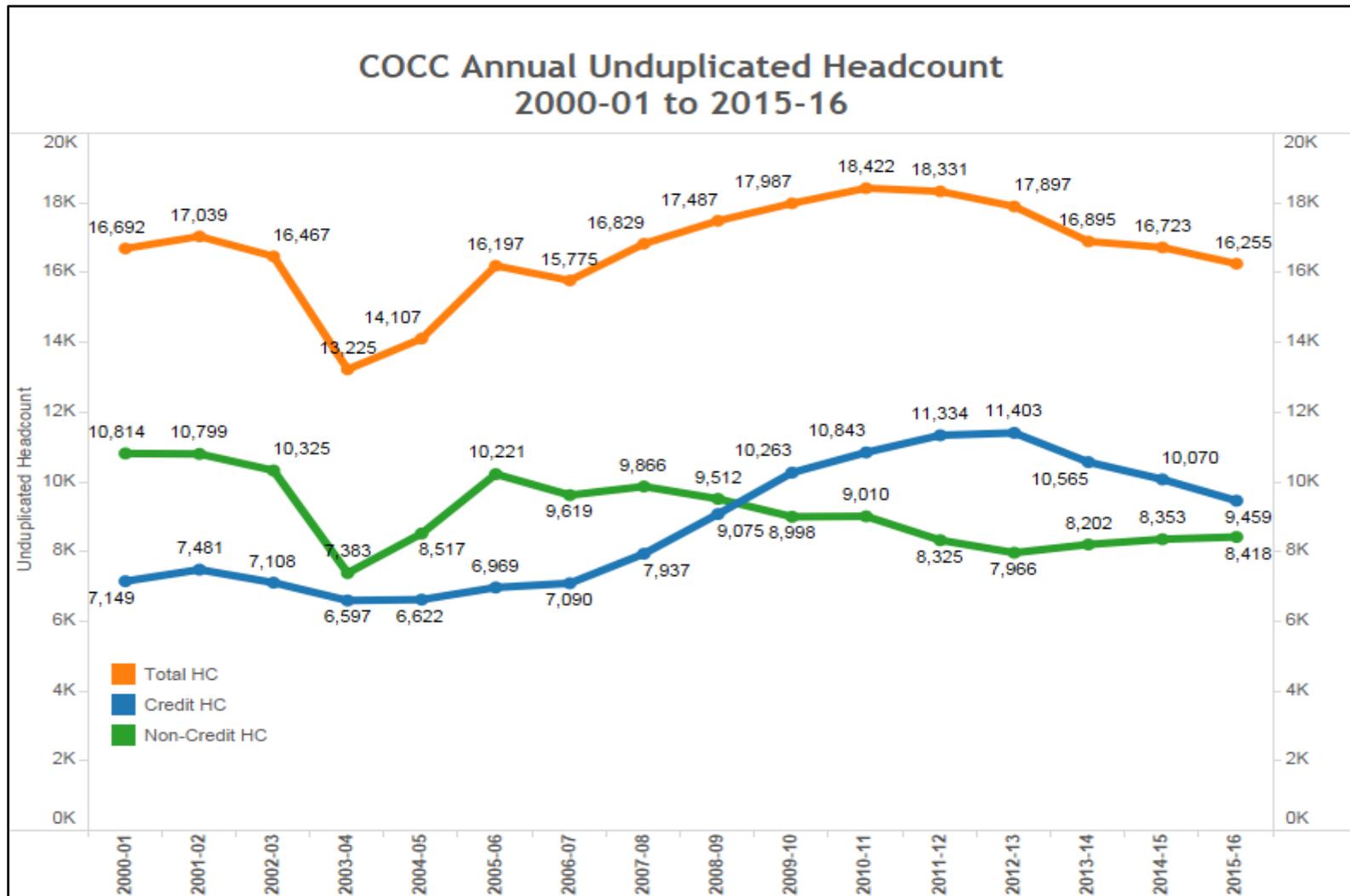
Enrollment Graph

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, **Debby Winikka**, 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: LEGAL NOTICE, NOTICE OF BUDGET COMMITTEE MEETING

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

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

2/12/16 Page E6

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

Dated at Bend, Oregon, this 16 day of February, 2016. Debby Winikka
Signature

AdName: 20719479A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 16 day of Feb. 2016 by Debby Winikka

Renecoral
Notary Public for Oregon

OFFICIAL STAMP
KATHLEEN ROSE BRIDGON
NOTARY PUBLIC-OREGON
COMMISSION NO. 86937
BY COMMISSION EXPIRES JULY 8, 2019

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

Affidavit of Publication
STATE OF OREGON, COUNTY OF DESCHUTES

I, **Debby Winikka**, 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: LEGAL NOTICE, NOTICE OF BUDGET COMMITTEE MEETING

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

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

3/1/16 Page E5

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

Dated at Bend, Oregon, this 1 day of March, 2016. Debby Winikka
Signature

AdName: 20724673A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 1 day of March 2016 by Debby Winikka

Renecoral
Notary Public for Oregon

OFFICIAL STAMP
KATHLEEN ROSE BRIDGON
NOTARY PUBLIC-OREGON
COMMISSION NO. 86937
BY COMMISSION EXPIRES JULY 8, 2019

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

Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, Camille Smith, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not vary 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 97732

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 152.010 and ORS 153.070, that

Acct Name: COCC - Legals

Case: P0039026

Legal Description: Notice of Budget Hearing
Notice of Budget Hearing
P0039026

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:

6/27/16 Page E6

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

Dated at Bend, Oregon, this 1 day of June, 2016.

Camille Smith
 Signature

AdName: 20752070D

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 1 day of June 2016 by Camille Smith

K. M. Moseley
 Notary Public for Oregon



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

FORM CC-1			
NOTICE OF BUDGET HEARING			
A public meeting of the Central Oregon Community College will be held on June 8, 2016 at 6:00 pm at COCC Crook County Open Campus, 510 SE Lynn Blvd., Prineville, OR 97754. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016, 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 <input checked="" type="checkbox"/> annual <input type="checkbox"/> biennial budget period. This budget was prepared on a basis of accounting that is <input checked="" type="checkbox"/> the same as <input type="checkbox"/> different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:			
Contact: Lisa Bloyer, Director of Fiscal Services		Telephone: (541) 383-7711 Email: lbloyer@cocc.edu	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$48,511,731	\$29,637,176	\$25,779,973
Current Year Property Taxes, other than Local Option Taxes	\$16,628,775	\$17,800,063	\$18,658,615
Current Year Local Option Property Taxes			
Tuition and Fees	\$21,316,769	\$20,845,902	\$20,611,621
Other Revenue from Local Sources	\$2,647,062	\$2,916,326	\$2,850,754
Revenue from State Sources	\$18,240,341	\$10,963,724	\$12,501,304
Revenue from Federal Sources	\$12,065,918	\$15,935,697	\$15,947,505
Interfund Transfers	\$12,450,088	\$7,468,926	\$6,975,741
All Other Budget Resources	\$7,563,277	\$12,788,285	\$10,901,580
Total Resources	\$139,423,961	\$118,356,099	\$114,227,093
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$39,009,931	\$42,843,236	\$44,093,210
Materials & Services	\$11,377,401	\$18,333,500	\$17,293,293
Financial Aid	\$14,486,866	\$18,239,000	\$19,655,000
Capital Outlay	\$19,777,052	\$5,844,739	\$4,595,245
Debt Service	\$11,433,702	\$5,278,305	\$5,417,555
Interfund Transfers	\$12,450,088	\$7,468,926	\$6,975,741
Operating Contingency		\$800,000	\$800,000
All Other Expenditures			
Unappropriated Ending Fund Balance & Reserves	\$30,888,921	\$19,548,393	\$15,397,049
Total Requirements	\$139,423,961	\$118,356,099	\$114,227,093
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$23,733,096	\$26,103,528	\$27,310,493
FTE	290.9	301.8	307.2
Instructional Support	\$3,655,553	\$4,130,177	\$4,276,865
FTE	45.6	45	44.2
Student Services other than Student Loans and Financial Aid	\$6,872,843	\$11,278,148	\$9,936,419
FTE	55.4	60.1	59.5
Student Loans and Financial Aid	\$14,553,955	\$18,472,306	\$19,926,606
FTE	8.7	10.2	10.4
Community Services	\$396,411	\$846,694	\$847,519
FTE	8.3	4.4	4.0
Support Serv. other than Facilities Acquisition and Construction	\$14,982,567	\$17,863,122	\$17,856,646
FTE	148.8	149.7	144.3
Facilities Acquisition and Construction	\$21,436,811	\$6,565,300	\$5,481,000
FTE		0	
Interfund Transfers	\$12,450,088	\$7,468,926	\$6,975,741
Debt Service	\$10,453,716	\$5,279,505	\$5,418,755
Operating Contingency		\$800,000	\$800,000
Unappropriated Ending Fund Balance and Reserves	\$30,888,921	\$19,548,393	\$15,397,049
Total Requirements	\$139,423,961	\$118,356,099	\$114,227,093
Total FTE	657.7	671.2	669.6
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2014-15	Rate or Amount Imposed This Year 2015-16	Rate or Amount Approved Next Year 2016-17
Permanent Rate Levy (Rate Limit .6204 per \$1,000)	0.6204	0.6204	0.6204
Local Option Levy	\$2,804,081	\$2,917,063	\$3,188,773
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
General Obligation Bonds	\$36,290,000		
Other Bonds	\$28,900,015		
Other Borrowings	\$63,243		
Total	\$65,253,258		
* 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 on Property for Education Districts				FORM ED-50 2016-2017	
To assessor of Deschutes, Jefferson, Crook, Klamath, Wasco and Lake County					
<ul style="list-style-type: none"> • File no later than JULY 15. • Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet. 				<input type="checkbox"/> Check here if this is an amended form.	
The <u>Central Oregon Community College</u> <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.					
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.					
Mailing Address of District <u>2600 NW College Way</u>		City <u>Bend</u>		State <u>Or</u>	
Contact Person <u>Lisa Bloyer</u>		Title <u>Director of Fiscal Services</u>		Daytime Telephone <u>541-383-7711</u>	
Date Submitted <u>May 31, 2016</u>		Contact Person E-mail <u>lbloyer@coecc.edu</u>			
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.	\$3,188,773			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.	\$3,188,773			
PART II: RATE LIMIT CERTIFICATION					
5. Permanent rate limit in dollars and cents per \$1,000	5	0.6204			
6. Election date when your new district received voter approval for your permanent rate limit	6				
7. Estimated permanent rate limit for newly merged/consolidated district	7				
PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.					
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters	
150-504-075-6 (Rev. 12-15) (see the back for worksheet for lines 4a, 4b, and 4c)					
File with your assessor no later than JULY 15, unless granted an extension in writing.					

Budget Resolution

Date: June 8, 2016
 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 2016-17	
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 2016-17 budget focused on the State's appropriation for the community college support fund (CCSF), property taxes, declines in student enrollment, PERS rulings, 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 adjustments are recommended to the budget approved by the Central Oregon Community College Budget Committee on May 11, 2016. 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, 2016 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 total budget for all funds of \$98,830,064 approved by the Budget Committee on May 11, 2016.

Appropriation Resolution

Page 1 of 3

Date: June 8, 2016
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 2016-17 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	\$ 25,300,039	
Student Services	4,755,048	
College Support Services	5,766,219	
Campus Services	4,997,887	
Information Technology Services	4,860,505	
Financial Aid	270,079	
Contingency	<u>800,000</u>	
Total General Fund		\$ 46,749,777

DEBT SERVICE FUND

Principal	\$ 2,119,179	
Interest	3,298,376	
Materials and Services	<u>1,200</u>	
Total Debt Service Fund		\$ 5,418,755

Appropriation Resolution

Page 2 of 3		Exhibit: <u>6.b</u> June 8, 2016
<u>CAPITAL PROJECTS FUND</u>		
Materials and Services	\$ 1,803,000	
Capital Outlay	3,678,000	
Transfers Out	<u>380,000</u>	
Total Capital Projects Fund		\$ 5,861,000
<u>ENTERPRISE FUND</u>		
Personnel Services	\$ 1,073,281	
Materials and Services	4,919,013	
Capital Outlay	150,000	
Transfers Out	<u>1,492,838</u>	
Total Enterprise Fund		\$ 7,635,132
<u>INTERNAL SERVICE FUND</u>		
Personnel Services	\$ 110,158	
Materials and Services	208,500	
Capital Outlay	33,500	
Transfers Out	<u>8,050</u>	
Total Internal Service Fund		\$ 360,208
<u>RESERVE FUND</u>		
Materials and Services	\$ 71,500	
Transfers Out	<u>300,000</u>	
Total Reserve Fund		\$ 371,500
<u>SPECIAL REVENUE FUND</u>		
Federal Grant Programs	\$ 558,229	
State Grant Programs	119,304	
Other Grant Programs	95,980	
Contracts	602,303	
New Programs	<u>500,000</u>	
Total Special Revenue Fund		\$ 1,875,816

Appropriation Resolution

Page 3 of 3

Exhibit: 6.b
June 8, 2016

AUXILIARY FUND

Self-Sustaining Activities	\$ 2,834,779	
Non-General Fund Instruction	6,168,260	
Revolving Activities	1,009,384	
Contractual & Administrative Provisions	<u>565,847</u>	
Total Auxiliary Fund		\$ 10,578,270

FINANCIAL AID FUND

Federal Programs	\$ 15,567,800	
State Programs	2,950,000	
Institutional Programs	1,430,000	
Other Programs	<u>28,806</u>	
Total Financial Aid Fund		\$ 19,976,606

TRUST & AGENCY FUND

Materials and Services	<u>\$ 3,000</u>	
Total Trust & Agency Fund		\$ 3,000

TOTAL BUDGET APPROPRIATION **\$ 98,830,064**

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, 2016 for the College to continue its operations.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby make appropriations in the amounts, expenditure categories and funds as detailed above in section A totaling \$98,830,064.

Property Tax Levy Resolution

Date: June 8, 2016
 Exhibit: 6.c
 Approved: 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 2016-17 Budget	
Strategic Plan Themes and Objectives	
Institutional Sustainability	IS.10 - Maintain student affordability while ensuring efficient and cost effective operations.

A. Background

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

	<u>Subject to the Education Limitation</u>	<u>Excluded from Education Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$3,188,773

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, 2016 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 2016-17 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations and in the amount of \$3,188,773 for general obligation bonds debt service for the tax year 2016-17. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.