



BUDGET COMMITTEE
MEETING

Wednesday, April 10, 2013

6:00 PM

Christiansen Board Room

Boyle Education Center

AGENDA

		<u>Exhibit</u>	<u>Action</u>	<u>Presenter</u>
I.	Call to Order			Friedman
II.	Introduction of Guests			Friedman
III.	Public Hearing and Testimony			Friedman
IV.	Minutes Approval			
	✓ Budget Meeting – March 13, 2013	4.a	X	Smith
V.	2013-14 Proposed General Fund Budget			Dona/Middleton
	✓ Update & Questions - Answers			
VI.	2013-14 Non-General Funds Budget			
	<i>PowerPoint</i>	6		Dona
	• 2013-14 Non-General Funds Budget	6.a		
	• Interfund Transfers Schedule	6.b		
VII.	Update: Technology Costs & Funding			Cecchini
VIII.	Achievement Compact – Update			Middleton
IX.	Budget Calendar, Next Meeting –			
	<u>Wednesday, May 8, 2013 6:00 PM</u>			
	Christiansen Board Room, Boyle Education Center			
X.	Adjourn			



Central Oregon Community College
BUDGET COMMITTEE MEETING MINUTES
Wednesday, March 13, 2013 – 6:00 PM
Christiansen Board Room-Boyle Education Center

PRESENT: Lester Friedman, Steve Curran-by phone, Patricia Kearney, Doug Ertner, Joe Krenowicz, Gayle McConnell, Mark Copeland, David Ford, Donald Reeder, Laura Craska Cooper, Bruce Abernethy, Charley Miller, Anthony Dorsch, Vikki Ricks, Ron Bryant-Board Attorney, Jim Middleton-President, Julie Smith Executive Assistant

CALL TO ORDER: Mr. Lester Friedman-Chair of the 2012-13 Budget Committee, called the meeting to order at 6:00pm.

INTRODUCTION OF GUESTS:

Guests were introduced during the partial Regular Meeting that preceded the start of the Budget Committee Meeting.

ELECTION OF CHAIR:

Mr. Anthony Dorsch moved to re-elect Mr. Lester Friedman as Chair for the 2013-14 Budget Committee. Mr. David Ford seconded the motion. MCU. Approved. 03/13:1

2013-14 BUDGET MESSAGE & PowerPoint Budget Presentation: (Exhibit: 4)

President Middleton reviewed the Budget Message noting that the Budget development period is a time to evaluate the current year while forecasting for the coming year. He reviewed that the 2012-13 budget performance at COCC has been positive despite several challenges, including experiencing the first enrollment decline since 2006-07. Important elements of COCC operations were expanded through the 2012-13 budget including additional faculty, a new Veterinary Tech program, expanded student success initiatives and expansion of information technology infrastructure. The current year has also brought the opening of the new signature Health Careers and Science Center buildings. Now in their second year of operation, the Madras and Prineville campuses continue to perform well and assist in serving the broader community. President Middleton provided a look back at the achievements this past year.

- a. Expanded Student Success Support
- b. Hired new faculty
- c. Initiated programs and planning for future programs
- d. Expansion into new signature buildings and new campuses
- e. Custodial maintenance for new buildings and campuses
- f. Data, Information and Technology Support
- g. Established sustainable internal budget transfer systems to support instruction and operations.

He reported that COCC remains a strong operational and fiscally sound institution – having weathered the economic challenges better than most of the other Oregon community colleges. The proposed 2013-14 budget includes new faculty positions, increased student

recruitment and student support initiatives, increased instructional support, increased IT support, and increased facilities support. The proposed budget increases have been identified as necessary and critical to serve students and staff. Although challenged over the long-term horizon, the proposed 2013-14 budget maintains a reserve above the Board mandated 10% level.

The President identified a number of uncertainties and challenges for the 2013-14 Budget -

- a. Many Key Elements in flux
- b. Community College Support Fund Appropriation
- c. Student Enrollment
- d. PERS Reforms
- e. New outcomes based funding formula.

GENERAL FUND POWERPOINT: (Exhibit: 5)

Mr. David Dona-Associate Chief Financial Officer reviewed the PowerPoint presentation and led the discussion on the following areas:

- ✓ Fund Types & Attributes
- ✓ Current Year's General Fund Budget Update
- ✓ Revenue/Expenditure Forecast (REF: E.1)
- ✓ 2013-14 General Fund Budget's Key Assumptions:
 - Current Year property tax growth rate +2%
 - Property Tax Collection rate: 93%
 - Prior Year Property Tax growth rate: +4%
 - In-district Tuition increase per credit : +\$5 (+5% for all other residency categories)
 - Student Enrollment increase +0% for all residency categories
 - Fees include +.50/credit hour increase for technology fees
 - Increase in staff positions +3%
 - Increase in health insurance +6%
 - Increase in PERS rates: +5% for 2013/15 biennium
 - Interfund Transfers-in of \$1.74 million
 - Community College Support Fund (state appropriation) of \$428 million for the 2013/15 biennium.

2013-14 PROPOSED GENERAL FUND BUDGET: (Exhibits: 6.a, 6.b & 6.c)

Mr. Dona defined the General Fund Budget as the primary operating budget and reviewed the proposed General Fund Budget's Revenues and Expenditures by function, category, and object classification and provided a summary of General Fund transfers.

INFORMATION ITEMS

Achievement Compact (Exhibit: 7.a)

President Middleton reviewed that State law has mandated that Achievement Compacts be developed and eventually finalized as part of the Budget Development process.

Factors Shaping the AC numbers:

1. Success rate
2. Size of the pool
3. Presence/Absence of specific improvement initiatives and resources

4. Students' place in the pipeline relative to the "finish line"
5. Extent to which COCC sets a "stretch goal" or a "guaranteed target".

He gave a PowerPoint presentation and reviewed the first draft of potential targets for 2013-14.

- Are students completing their courses of study and earning certificates and degrees?
- Are students making progress at the college?
- Are students making connections to and from the college?
- What is the level of public investment in the district?

Proposed 2013-14 Tuition & Fees (Exhibit: 7.b)

Mr. Kevin Kimball-Chief Financial Officer reviewed that COCC currently has the third lowest combined in-district tuition and fees of all the Oregon Community Colleges.

Tuition and fee revenues are a major component of the College's resources as they comprise approximately 50% of the College's total general fund revenues for the 2012-13 and 2013-14 budgets. The College anticipates that the \$5 per credit increase for in-district tuition and the 5% increase in other tuition rates will generate approximately \$1.0 million. The \$.50 per credit technology fee increase is projected to bring in approximately \$105 thousand in additional fee revenues.

The increased tuition and fee revenues in the 2013-14 budget provides funding for continued service levels and the additional services included in the 2013-14 budget. These additional services include increased educational opportunities, instructional staff, student and support services, information technology services and costs, and facility operating costs.

BUDGET CALENDAR:

The next Budget Committee Meeting is scheduled for Wednesday, April 10, 2013 at 6:00 PM in the Christiansen Board Room, Boyle Education Center – Central Oregon Community College.

Chair Friedman adjourned the Budget Committee Meeting.

ADJOURN: 7:30 PM

APPROVED;

ATTEST TO;


Mr. Lester Friedman, Chair Budget Committee

Dr. James E. Middleton, President

**April 2013
Budget Committee Meeting**

**2013/14 Proposed
Non-General Fund Budgets**

Primary Fund Types

1. General Fund
 2. Debt Service Fund
 3. Capital Projects Fund
 4. Enterprise Fund
 5. Internal Service Fund
 6. Reserve Fund
 7. Special Revenue Fund
 8. Auxiliary Fund
 9. Financial Aid Fund
 10. Trust & Agency Fund
- Non-General Funds**
- 

Non-General Fund Attributes

- The College has nine non-general funds.
- Each fund has a specific purpose & activity as defined by local budget law and governmental accounting standards.
- Primary budget objective is to ensure adequate **appropriation authority** and compliance to the funds specific operating parameters.
- Each activity is required to be **self-balancing** and expenditures cannot exceed total resources.

Debt Service Fund

- **Statement of Purpose:**
The Debt Service Fund accounts for the retirement of all long-term debt of the College. Property taxes and transfers are principle sources of revenues. As of July 1, 2013 total District long-term indebtedness will total \$58.9 million.
- **Debt Types:**
 - Full Faith and Credit Obligations (3)
 - Redmond Campus and OSU Cascades Building
 - Pension Obligation Bonds (1)
 - PERS refinance
 - Capital Lease (1)
 - Energy efficiency improvements
 - General Obligation Bonds (1)
 - Bend (Health Careers & Science Centers, Ochoco & Grandview remodels)
 - Redmond (Technology Center)
 - Madras (Center)
 - Prineville (Center)

The College is in full compliance with all debt restrictions, limitations and disclosures.

Capital Projects Fund

- **Statement of Purpose:**
The Capital Projects Fund accounts for major capital outlays for new buildings, building remodels, land improvements and equipment. Major sources of revenue are interfund transfers and bond proceeds.
- **Activities:**
 - New Construction & Campus Renovation
 - Road work, parking lots, sidewalks, grounds and building renovations
 - Bookstore Construction
 - Future Bookstore building renovations and improvements
 - 2010 GO Bond Projects
 - Health Careers Center, Science Center, Technology Center, and Ochoco/Grandview remodels
 - Capital Equipment Fund
 - Capital equipment reserve for operating equipment and tools
 - Building Repair and Replacement
 - Campus maintenance and repairs
 - Life Cycle Technology Replacement (desktop, laptops, and multi-media classroom computers)
 - 4-5 year computer life cycle
 - Computer inventory ~1,900

Capital Projects Fund- continued

- **Activities:**
 - H.E. Building Maintenance & Repair Reserve
 - OSU Cascades Building maintenance
 - IT Server/Infrastructure
 - Maintenance and upgrades of information technology and telecommunications systems
 - Campus Center Building
 - Remaining improvements to the building and grounds
 - Redmond Campus
 - Buildings and grounds improvements and debt service
 - Chandler Lab
 - Now occupied by SBDC and Community Learning
 - Residence Hall Construction
 - Planning and Construction costs related to new residence hall
 - Veterinary Technician Facility Remodel
 - Planning and Construction costs related to remodel

Enterprise Fund

- **Statement of Purpose:**
Enterprise Funds are used by the College to account for services provided to students and the general public on a user charge basis, similar to a for-profit business. At a minimum, they are intended to cover costs.
- **Activities:**
 - Residence Hall Operations
 - *Managed by COCC*
 - *Maximum occupancy of ~100 students*
 - *COCC is one of four CC's with student housing*
 - *Located in Juniper Hall*
 - *Built in 1967 for \$359k*
 - Bookstore Operations
 - *Located in Newberry Hall*
 - *Mail Services & Copy Center located within Bookstore*

Internal Service Fund

- **Statement of Purpose:**
Funds that provide goods or services to other College departments on a cost recovery basis.
- **Activities:**
 - Centralized Services
 - *Copy Center located within the Bookstore*
 - Photocopy Machines (51)
 - *Leased*
 - *Networked with scanning capabilities*

Reserve Fund

- **Statement of Purpose:**
Reserve funds were established by the College to meet obligations associated with retiree benefit liabilities and the public employee retirement system (PERS).
- **Activities:**
 - Retiree Health Insurance Reserve
 - Annual expense \$180k
 - Benefits run through 2028
 - PERS Reserve
 - General Fund transfer of \$300k
 - Ending balance of \$1.4m

Special Revenue Fund

- **Statement of Purpose:**
Grants and contracts from federal, state, non-governmental organizations and other sources are accounted for in this fund. The expenditures of these funds are legally restricted to the purposes defined within the grant or contract.
- **Activities:**
 - Federal Grants
 - ABE Special Projects
 - Carl Perkins
 - SBA Programs
 - ABS Pathways
 - Case Grant
 - State Grants
 - OEDD
 - ABS Pathways
 - Grow Oregon Grant
 - Other Grants
 - Cascade Health Services
 - Latino business Advisor
 - Partnership to End Poverty
 - Auto Tech Electronics & Diagnostics
 - Contracts
 - Deer Ridge Correctional Institution
 - OCF- Veterinary Technician Program

Auxiliary Fund

- **Statement of Purpose:**
This fund accounts for a wide variety of ancillary activities in the College. Each program is expected to be self-balancing and expenditures cannot exceed available resources.
- **Self-Sustaining Activities: (examples)**
 - Vehicle Fleet – charge departments for college use of vans.
 - Revenues used to maintain fleet and van replacement
 - Computer Lab Printers – charge for printing in the labs.
 - Revenues used to supply paper and toner cartridges to the computer labs
 - Student Government
 - Funded by student fees
 - Mazama Lab Fees
 - User fees pay for supplies, services, and equipment repairs & replacement
 - Physiology Lab
 - Funded with program and fee income from users

Auxiliary Fund– continued

- **Non-General Fund Instruction: (examples)**
 - Summer Term
 - Expanded to 10 week session . Provides \$965k in support to general fund
 - Ending fund balance of \$2.4m
 - Community Learning & Small Business Development Center
 - Community Learning receives support from general fund of \$189k
 - Small Business Development Center receives support from general fund of \$50k
 - Adult Basic Skills
 - Receives support from general fund of \$576k
 - Licensed Massage Therapy
 - Revenues used to purchase supplies and equipment for the program
 - Aviation Program
 - Revenues used to maintain and upgrade the software and hardware for the fixed wing and helicopter simulators and provide program support
 - Culinary Program
 - Culinary program and facility costs

Auxiliary Fund– continued

- **Revolving Activities: (examples)**
 - Foundation Billings
 - *Support to Foundation for salaries*
 - OSU Partnership Services
 - *Services provided to OSU*
 - Cascade Hall Minor Maintenance
 - *Ongoing maintenance of Cascades Hall*
- **Contractual & Administrative Provisions: (examples)**
 - Faculty Sabbatical
 - *Pays for salary of faculty while on sabbatical*
 - Insurance Reserve Deductible
 - *Pays for deductible on property and casualty insurance claims*
 - Unemployment Reserve
 - *Pays for unemployment claims (self-insured)*
 - Keyes Education Fund
 - *Pays for approved expenditures from Keyes Trust*

Financial Aid Fund

- **Statement of Purpose:**

The Financial Aid Fund is an 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 and regulations of the grantor.

 - Perkins Loans
 - College Work-Study
 - Supplemental Educational Opportunity Grants
 - Pell Grants
 - State Need Grants
 - Private Scholarships
 - COCC Foundation Grants
 - Financial Aid Program
 - Native American Program
 - Veteran's Fund

Trust & Agency Fund

- **Statement of Purpose:**
Accounts for permanent funds that are legally restricted, permitting only the earnings to be used in support of College programs.

- **Activities:**
 - Robert Clark Trust Fund
 - *Principal to be kept in perpetuity*
 - *Earnings to fund scholarships*
 - *Provides \$3,000 for scholarships*

**Central Oregon Community College
 2013-14 Budget**

Debt Service Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 110,326	\$ 59,242	\$ 36,240	\$ 162,308	\$	\$
Tax Revenue - Current	2,250,906	2,544,931	2,580,601	2,584,175		
Tax Revenue - Prior	43,403	96,314	45,000	75,000		
PERS Reserve Charge	781,009	825,838	866,543	911,543		
Rental Income	487,259	488,750	491,045	491,775		
Interest Income	1,650	2,010	1,125	160		
Transfers In	303,105	299,142	305,115	310,113		
Total Resources	\$ 3,977,658	\$ 4,316,227	\$ 4,325,669	\$ 4,535,074	\$ -	\$ -
Requirements						
Principal Payments	\$ 1,221,262	\$ 1,378,467	\$ 1,559,379	\$ 1,754,163	\$	\$
Interest Payments	2,693,754	2,723,742	2,726,579	2,731,027		
Materials and Services	3,400	2,850	3,400	3,400		
Ending Fund Balance	59,242	211,168	36,311	46,484		
Total Requirements	\$ 3,977,658	\$ 4,316,227	\$ 4,325,669	\$ 4,535,074	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Debt Service Fund - Resources and Requirements by Issue

	2010	2003	1996	1997	2001	2005	Fiscal Year 2013-14 PROPOSED Budget
	General Obligation Bonds	Pension Obligation Bonds	FFC Bonds	FFC Bonds	FFC Bonds	Capital Lease	
Resources							
Beginning Fund Balance	\$ 150,000	\$	\$ 3,488	\$ 1,983	\$ 2,000	\$ 4,837	\$ 162,308
Tax Revenue - Current	2,584,175						2,584,175
Tax Revenue - Prior	75,000						75,000
PERS Reserve Charge		911,543			491,775		911,543
Rental Income	150				10		491,775
Interest Income							160
Transfers In			80,608	164,505		65,000	310,113
Total Resources	\$ 2,809,325	\$ 911,543	\$ 84,096	\$ 166,488	\$ 493,785	\$ 69,837	\$ 4,535,074
Requirements							
Principal Payments	\$ 985,000	\$ 313,005	\$ 65,000	\$ 130,000	\$ 205,000	\$ 56,158	\$ 1,754,163
Interest Payments	1,789,325	598,538	14,308	33,405	286,785	8,666	2,731,027
Materials and Services			1,300	1,100	1,000		3,400
Ending Fund Balance	35,000		3,488	1,983	1,000	5,013	46,484
Total Requirements	\$ 2,809,325	\$ 911,543	\$ 84,096	\$ 166,488	\$ 493,785	\$ 69,837	\$ 4,535,074

Central Oregon Community College
2013-14 Budget

Capital Projects Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 52,782,615	\$ 38,610,205	\$ 20,610,000	\$ 15,785,477	\$	\$
Grants	1,718,596	5,711,479	5,700,000	5,700,000		
Other Income	421,011	401,784	2,184,200	539,200		
Donations	2,071,000	606,909				
Bond Sale Proceeds				22,500,000		
Interest Income	354,889	(2,799)	60,782	46,500		
Transfers In	7,978,441	2,759,823	2,563,695	1,812,468		
Total Resources	\$ 65,326,552	\$ 48,087,401	\$ 31,118,677	\$ 46,383,645	\$ -	\$ -
Requirements						
Personnel Services	\$ 485,178	\$ 467,813	\$ 510,868	\$ 503,633	\$	\$
Materials and Services	2,460,705	978,992	454,000	1,755,000		
Capital Outlay	17,777,637	27,234,112	26,458,132	25,425,000		
Transfers Out	5,992,827	1,405,187	210,820	314,505		
Ending Fund Balance	38,610,205	18,001,297	3,484,857	18,385,507		
Total Requirements	\$ 65,326,552	\$ 48,087,401	\$ 31,118,677	\$ 46,383,645	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Capital Projects Fund - Resources and Requirements by Project

FTE	G.O. Bond Projects	Campus Center Building	Bookstore Construction	New Construction & Renovation	Repair and Replacement	Residence Hall Construction	Veterinary Technician Remodel
Resources							
Beginning Fund Balance	\$ 8,837,477	\$ 288,000	\$ 300,000	\$ 2,500,000	\$ 190,000	\$	\$
Grants	5,700,000						
Other Income							
Bond Sale Proceeds	22,000	940	1,000	6,600	570	22,500,000	
Interest Income			100,000	340,090	348,721	350,000	150,000
Transfers In			401,000	2,846,690	539,291	22,850,000	150,000
Total Resources	\$ 14,559,477	\$ 288,940	\$ 401,000	\$ 2,846,690	\$ 539,291	\$ 22,850,000	\$ 150,000
Requirements							
Personnel Services	\$ 503,633	\$	\$	\$	\$	\$	\$
Materials and Services	1,320,000						
Capital Outlay	12,700,000	250,000	100,000	2,500,000	500,000	7,500,000	150,000
Transfers Out				150,000			
Ending Fund Balance	35,844	38,940	301,000	196,690	39,291	15,350,000	
Total Requirements	\$ 14,559,477	\$ 288,940	\$ 401,000	\$ 2,846,690	\$ 539,291	\$ 22,850,000	\$ 150,000

Central Oregon Community College
2013-14 Budget

Capital Projects Fund - Resources and Requirements by Project

	Life Cycle Technology Replacement	Higher Ed. Building Maintenance and Repair	Capital Equipment Fund	IT Server/ Infrastructure	Redmond Campus	Chandler Lab	Fiscal Year 2013-14 PROPOSED Budget
Resources							
Beginning Fund Balance	\$ 210,000	\$ 950,000	\$ 593,000	\$ 552,000	\$ 950,000	\$ 415,000	\$ 15,785,477
Grants							5,700,000
Other Income		235,000			285,000	19,200	539,200
Bond Sale Proceeds							22,500,000
Interest Income	890	4,800	2,000	2,200	4,000	1,500	46,500
Transfers In	337,284			186,373			1,812,468
Total Resources	<u>\$ 548,174</u>	<u>\$ 1,189,800</u>	<u>\$ 595,000</u>	<u>\$ 740,573</u>	<u>\$ 1,239,000</u>	<u>\$ 435,700</u>	<u>\$ 46,383,645</u>
Requirements							
Personnel Services	\$	\$	\$	\$	\$	\$	\$ 503,633
Materials and Services				15,000	300,000	120,000	1,755,000
Capital Outlay	400,000	200,000	400,000	500,000	100,000	125,000	25,425,000
Transfers Out					164,505		314,505
Ending Fund Balance	148,174	989,800	195,000	225,573	674,495	190,700	18,385,507
Total Requirements	<u>\$ 548,174</u>	<u>\$ 1,189,800</u>	<u>\$ 595,000</u>	<u>\$ 740,573</u>	<u>\$ 1,239,000</u>	<u>\$ 435,700</u>	<u>\$ 46,383,645</u>

**Central Oregon Community College
2013-14 Budget**

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Residence Hall							
Resources							
Beginning Net Working Capital		\$ 741,191	\$ 864,814	\$ 900,000	\$ 626,347	\$	\$
Room and Board		671,558	622,914	807,206	807,206		
Interest Income		69	1,292	4,720	2,527		
Total Resources		\$ 1,412,818	\$ 1,489,020	\$ 1,711,926	\$ 1,436,080	\$ -	\$ -
Requirements							
Personnel Services	3.4	\$ 148,849	\$ 186,767	\$ 201,300	\$ 212,125	\$	\$
Materials and Services		398,257	322,180	466,937	466,937		
Capital Outlay		898	9,949	20,000	20,000		
Transfers Out				350,000	350,000		
Ending Net Working Capital		864,814	970,124	673,689	387,018		
Total Requirements	3.4	\$ 1,412,818	\$ 1,489,020	\$ 1,711,926	\$ 1,436,080	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 2,059,044	\$ 2,694,407	\$ 3,098,200	\$ 2,980,000	\$	\$
Bookstore Sales		4,111,195	4,121,127	6,388,861	6,388,000		
Other		23,070	23,252				
Interest Income		922	3,107	4,000	4,000		
Total Resources		\$ 6,194,231	\$ 6,841,893	\$ 9,491,061	\$ 9,372,000	\$ -	\$ -
Requirements							
Personnel Services	9.6	\$ 421,469	\$ 469,246	\$ 630,222	\$ 660,521	\$	\$
Materials and Services		2,967,461	3,053,062	5,568,360	5,384,950		
Capital Outlay		10,894	2,884	500,000	500,000		
Transfers Out		100,000	100,000	250,000	150,000		
Ending Net Working Capital		2,694,407	3,216,701	2,542,479	2,676,529		
Total Requirements	9.6	\$ 6,194,231	\$ 6,841,893	\$ 9,491,061	\$ 9,372,000	\$ -	\$ -
Enterprise Fund Total							
Beginning Net Working Capital		\$ 2,800,235	\$ 3,559,221	\$ 3,998,200	\$ 3,606,347	\$	\$
Total Resources		4,806,814	4,771,692	7,204,787	7,201,733		
Total Requirements		4,047,828	4,144,088	7,986,819	7,744,533		
Ending Net Working Capital	13.0	\$ 3,559,221	\$ 4,186,825	\$ 3,216,168	\$ 3,063,547	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14	
		ACTUAL	Amounts	ACTUAL	Amounts	CURRENT	Budget	PROPOSED	Budget
Centralized Services									
Resources									
Beginning Fund Balance		\$ 317,427	\$ 411,033	\$ 248,000		\$ 207,791		\$	
User Charges		240,019	250,771	273,047		265,000			
Interest Income		187	637	1,000		800			
Total Resources		\$ 557,633	\$ 662,441	\$ 522,047		\$ 473,591		\$ -	\$ -
Requirements									
Personnel Services	1.5	\$ 81,201	\$ 83,457	\$ 102,260		\$ 108,542		\$	
Materials and Services		65,344	78,700	150,000		150,900			
Capital Outlay		55	9,533	20,000		20,000			
Transfers Out				150,000					
Ending Fund Balance		411,033	490,751	99,787		194,149			
Total Requirements	1.5	\$ 557,633	\$ 662,441	\$ 522,047		\$ 473,591		\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 67,525	\$ 75,525	\$ 59,500	\$ 38,000	\$	\$
User Charges		114,227	102,708	124,373	123,000		
Interest Income		37	104	295	295		
Total Resources		\$ 181,789	\$ 178,337	\$ 184,168	\$ 161,295	\$ -	\$ -
Requirements							
Personnel Services	0.3	\$ 33,805	\$ 31,677	\$ 26,935	\$ 30,128	\$	\$
Materials and Services		72,459	78,698	98,795	99,500		
Capital Outlay				1,000	1,000		
Transfers Out				25,000			
Ending Fund Balance		75,525	67,962	32,438	30,667		
Total Requirements	0.3	\$ 181,789	\$ 178,337	\$ 184,168	\$ 161,295	\$ -	\$ -
Internal Service Fund Total							
Beginning Fund Balance		\$ 384,952	\$ 486,558	\$ 307,500	\$ 245,791	\$	\$
Total Resources		354,470	354,220	398,715	389,095		
Total Requirements		252,864	282,065	573,990	410,070		
Ending Fund Balance	1.8	\$ 486,558	\$ 558,713	\$ 132,225	\$ 224,816	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Reserve Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 1,286,452	\$ 1,144,974	\$ 1,013,084	\$ 867,950	\$	\$
Interest Income	635	1,524	4,615	3,889		
Total Resources	\$ 1,287,087	\$ 1,146,498	\$ 1,017,699	\$ 871,839	\$ -	\$ -
Requirements						
Materials and Services	\$ 142,113	\$ 140,274	\$ 180,000	\$ 180,000	\$	\$
Ending Fund Balance	1,144,974	1,006,224	837,699	691,839		
Total Requirements	\$ 1,287,087	\$ 1,146,498	\$ 1,017,699	\$ 871,839	\$ -	\$ -
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 2,014,334	\$ 2,015,387	\$ 1,774,838	\$ 1,718,216	\$	\$
Interest Income	1,053	2,829	8,124	7,851		
Total Resources	\$ 2,015,387	\$ 2,018,216	\$ 1,782,962	\$ 1,726,067	\$ -	\$ -
Requirements						
Transfers Out	\$	\$	\$ 300,000	\$ 300,000	\$	\$
Ending Fund Balance	2,015,387	2,018,216	1,482,962	1,426,067		
Total Requirements	\$ 2,015,387	\$ 2,018,216	\$ 1,782,962	\$ 1,726,067	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Reserve Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 3,300,786	\$ 3,160,361	\$ 2,787,922	\$ 2,586,166	\$	\$
Total Resources	1,688	4,353	12,739	11,740		
Total Requirements	142,113	140,274	480,000	480,000		
Ending Fund Balance	<u>\$ 3,160,361</u>	<u>\$ 3,024,440</u>	<u>\$ 2,320,661</u>	<u>\$ 2,117,906</u>	<u>\$ -</u>	<u>\$ -</u>

**Central Oregon Community College
2013-14 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 3,086	\$ 47,463	\$ 35,000	\$ 50,000	\$	\$
Federal Grants	494,799	518,403	734,715	580,131		
Tuition and Fees	50,360	40,281	50,000	40,000		
Other Income						
Transfers In	35,974	34,639	34,639	34,639		
Total Resources	\$ 584,219	\$ 640,786	\$ 854,354	\$ 704,770	\$ -	\$ -
Requirements						
Personnel Services	\$ 408,011	\$ 518,791	\$ 698,160	\$ 481,970	\$	\$
Materials and Services	59,650	43,557	156,194	172,800		
Capital Outlay	69,095					
Ending Fund Balance	47,463	78,438		50,000		
Total Requirements	\$ 584,219	\$ 640,786	\$ 854,354	\$ 704,770	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 97,730	\$ -	\$ 34,804	\$ 119,112	\$	\$
State Grants	(63,065)	40,304	34,804	119,112	-	-
Total Resources	\$ 34,665	\$ 40,304	\$ 34,804	\$ 119,112	\$ -	\$ -
Requirements						
Personnel Services	\$ 27,531	\$ 34,804	\$ 34,804	\$ 95,067	\$	\$
Materials and Services Transfers Out	7,134	5,500		24,045		
Ending Fund Balance						
Total Requirements	\$ 34,665	\$ 40,304	\$ 34,804	\$ 119,112	\$ -	\$ -
Other Grants						
Resources						
Beginning Fund Balance	\$ 82,529	\$ 102,012	\$ 57,000	\$ 112,100	\$	\$
Grant Income	32,000	96,367	46,006	112,000		
Total Resources	\$ 114,529	\$ 198,379	\$ 103,006	\$ 224,100	\$ -	\$ -
Requirements						
Personnel Services	\$ 8,305	\$ 38,973	\$ 82,391	\$ 99,264	\$	\$
Materials and Services	2,624	20,225	12,850	35,000		
Capital Outlay	1,588	5,802		80,000		
Ending Fund Balance	102,012	133,379	7,765	9,836		
Total Requirements	\$ 114,529	\$ 198,379	\$ 103,006	\$ 224,100	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 79,801	\$ 27,537	\$ 25,725	\$ 10,000	\$	\$
Tuition and Fees		\$ 150				
Contract Income	822,787	832,358	583,476	531,720		
Other Income	3,686					
Transfers In	11,671					
Total Resources	\$ 917,945	\$ 860,045	\$ 609,201	\$ 541,720	\$ -	\$ -
Requirements						
Personnel Services	\$ 638,582	\$ 673,632	\$ 454,173	\$ 448,382	\$	\$
Materials and Services	240,155	164,816	155,028	93,338		
Capital Outlay		1,035				
Transfers out	11,671					
Ending Fund Balance	27,537	20,562				
Total Requirements	\$ 917,945	\$ 860,045	\$ 609,201	\$ 541,720	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$ 500,000	\$ 500,000	\$	\$
Grants and Contracts Income						
Total Resources	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Requirements						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$	\$
Ending Fund Balance						
Total Requirements	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Special Revenue Fund Total						
Beginning Fund Balance	\$ 263,146	\$ 177,012	\$ 117,725	\$ 172,100	\$	\$
Total Resources	1,388,212	1,562,502	1,983,640	1,917,602		
Total Requirements	1,474,346	1,507,135	2,093,600	2,029,866		
Ending Fund Balance	\$ 177,012	\$ 232,379	\$ 7,765	\$ 59,836	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Federal Grants							
ABE - Special Projects	3.1	\$ 221,425	\$ 70,900	\$	\$	\$	\$ 292,325
Carl Perkins	1.7	53,900	65,000				118,900
SBA Grant	0.3	30,250	900				31,150
SBA Grant Match	0.3	34,639					34,639
ABE - Develop Learning Standards	0.1	16,000	4,000				20,000
CASE Grant	1.9	125,756	32,000				157,756
Ending Fund Balance							50,000
Total Expenditures	7.4	\$ 481,970	\$ 172,800	\$ -	\$ -	\$ -	\$ 704,770
State Grants							
OEDD	0.8	\$ 34,804	\$	\$	\$	\$	\$ 34,804
ABS Pathways	0.4	33,663	6,645				40,308
Grow Oregon Grant	0.3	26,600	17,400				44,000
Ending Fund Balance							
Total Expenditures	1.5	\$ 95,067	\$ 24,045	\$ -	\$ -	\$ -	\$ 119,112
Other Grants							
Cascade Health Services Support	0.5	\$ 36,664	\$	\$	\$	\$	\$ 36,664
ABS - Partnership to End Poverty			25,000				25,000
DRCI-Partnership to End Poverty	0.4	36,000	5,000				41,000
Auto Tech Electronics & Diagnostics				80,000			80,000
Veteran-Partnership to End Poverty	0.3	26,600	5,000				31,600
Ending Fund Balance							9,836
Total Expenditures	1.2	\$ 99,264	\$ 35,000	\$ 80,000	\$ -	\$ -	\$ 224,100

Central Oregon Community College
2013-14 Budget

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Contracts							
Deer Ridge Correctional Institution	5.5	\$ 448,382	\$ 83,338	\$	\$	\$	\$ 531,720
OCF - Veterinary Technician Program			10,000				10,000
Ending Fund Balance							
Total Expenditures	<u>5.5</u>	<u>\$ 448,382</u>	<u>\$ 93,338</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,720</u>
New Programs							
New Programs		\$	\$ 500,000	\$	\$	\$	\$ 500,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 1,304,264	\$ 1,594,904	\$ 1,163,672	\$ 1,966,956	\$	\$
Tuition and Fees	169,794	178,989	220,000	278,969		
Grants and Contracts	14,892	18,189	489,600	34,956		
Other Income	380,009	437,765	22,500	479,500		
Sales of Goods and Services	29,224	21,617	734,250	23,000		
Program and Fee Income	689,424	676,039	39,500	773,795		
Donations	29,692	29,978	7,267	48,750		
Interest Income	745	2,679	305,500	8,778		
Transfers In	198,652	497,332		100,585		
Total Resources	\$ 2,816,696	\$ 3,457,492	\$ 2,982,289	\$ 3,715,289	\$ -	\$ -
Requirements						
Personnel Services	\$ 306,002	\$ 282,629	\$ 401,620	\$ 490,445	\$	\$
Materials and Services	614,007	570,885	967,066	1,255,929		
Capital Outlay	182,908	182,740	166,250	236,000		
Transfers Out	118,875	264,048	520,415	145,500		
Ending Fund Balance	1,594,904	2,157,190	926,938	1,587,415		
Total Requirements	\$ 2,816,696	\$ 3,457,492	\$ 2,982,289	\$ 3,715,289	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 1,948,243	\$ 3,002,405	\$ 2,870,868	\$ 3,772,826	\$	\$
Tuition and Fees	2,813,562	3,673,896	4,399,000	5,339,000		
Grants and Contracts	13,100	71,499	30,000	30,000		
Other Income		1,457		20,000		
Sales of Goods and Services	8,595	7,159	13,000	13,000		
Program and Fee Income	292,902	307,550	560,000	722,416		
Donations		33,896	15,000	20,000		
Interest Income	1,296	10,378	14,809	17,473		
Transfers In	1,000,167	1,078,399	979,709	890,866		
Total resources	\$ 6,077,865	\$ 8,186,639	\$ 8,882,386	\$ 10,825,581	\$ -	\$ -
Requirements						
Personnel Services	\$ 2,466,419	\$ 3,113,028	\$ 3,549,535	\$ 4,279,068	\$	\$
Materials and Services	443,720	739,966	1,187,122	1,237,622		
Capital Outlay	103,716	229,721	121,000	166,000		
Transfers Out	61,605	260,947	1,493,847	1,235,000		
Ending Fund Balance	3,002,405	3,842,977	2,530,882	3,907,891		
Total Requirements	\$ 6,077,865	\$ 8,186,639	\$ 8,882,386	\$ 10,825,581	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 863,294	\$ 1,177,764	\$ 1,300,000	\$ 1,400,000	\$ -	\$ -
Grants and Contracts	524,337	520,830	560,322	585,813		
Other Income	205,601	212,044	94,000	162,000		
Interest Income	475	1,642	3,461	7,223		
Transfers In	59,080	57,000	115,000	116,090		
Total Resources	\$ 1,652,787	\$ 1,969,280	\$ 2,072,783	\$ 2,271,126	\$ -	\$ -
Requirements						
Personnel Services	\$ 405,394	\$ 434,735	\$ 529,849	\$ 563,287	\$ -	\$ -
Materials and Services	69,629	35,605	61,060	61,060		
Transfers Out		20,000	225,000	150,000		
Ending Fund Balance	1,177,764	1,478,940	1,256,874	1,496,779		
Total Requirements	\$ 1,652,787	\$ 1,969,280	\$ 2,072,783	\$ 2,271,126	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 707,091	\$ 695,062	\$ 789,000	\$ 896,000	\$	\$
Other Income	3,283	1,866	15,000	15,000		
Program and Fee Income	10,749	8,663	15,000	15,000		
Donations		10,764				
Interest Income	141,428	63,649	74,305	74,527		
Transfers In	327,000	361,350	357,000	357,000		
Total Resources	\$ 1,189,551	\$ 1,141,354	\$ 1,250,305	\$ 1,357,527	\$ -	\$ -
Requirements						
Personnel Services	\$ 283,700	\$ 231,121	\$ 212,000	\$ 276,616	\$	\$
Materials and Services	82,177	33,525	276,000	266,000		
Capital Outlay	79,072	1,431				
Transfers Out	49,540	22,000	35,000	35,000		
Ending Fund Balance	695,062	853,277	727,305	779,911		
Total Requirements	\$ 1,189,551	\$ 1,141,354	\$ 1,250,305	\$ 1,357,527	\$ -	\$ -
Auxiliary Fund Total						
Beginning Fund Balance	\$ 4,822,892	\$ 6,470,135	\$ 6,123,540	\$ 8,035,782	\$	\$
Total Resources	6,914,007	8,284,630	9,064,223	10,133,741		
Total Requirements	5,266,764	6,422,381	9,745,764	10,397,527		
Ending Fund Balance	\$ 6,470,135	\$ 8,332,384	\$ 5,441,999	\$ 7,771,996	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.8	\$ 35,400	\$	\$	\$	\$	\$ 35,400
Deer Ridge Foundation Support	0.1	8,750	1,000				9,750
Public Safety			20,000				20,000
General Testing	0.1	540	15,000				15,540
Art Cards			7,000				7,000
Auto and Industrial Fees			40,000				40,000
Facility Fees			25,000		2,500		27,500
Club Sports	0.3	7,560	14,440				22,000
College Activities			35,000		35,000		70,000
Classified Training			6,000				6,000
Performing Arts	0.4	22,500	1,000				23,500
Box Office Activity			5,000				5,000
Special Programs - Admin	1.5	117,503	8,000		60,500		186,003
Vehicles			28,000	45,000			73,000
Physiology Lab Activities	0.2	5,500	6,000	15,000			26,500
Library Book Account			10,000	15,000			25,000
PCA Wellness			5,000				5,000
Outdoor Recreation Program			7,000				7,000
Enrollment Services Support			14,000				14,000
Accreditation			10,000				10,000
College Now	1.0	60,000	9,500		40,000		109,500
Salvage Sales				8,000			8,000
Media Activities			4,000	40,000			44,000
Tutor/Testing Activities	2.0	57,000	8,000	10,000			75,000

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
GED Testing	0.4	\$ 26,677	\$ 13,323	\$	\$	\$	\$ 40,000
Student Honors Recognition			2,750				2,750
Allied Health Lab Fees			30,000	10,000	7,500		47,500
Innovation Account			230,000	20,000			250,000
Mazama Lab Fees	0.1	6,204	40,000	28,000			74,204
Tool Room Deposits			3,000				3,000
Computer Lab Printers			25,000	15,000			40,000
Instructional Projects			18,000	2,000			20,000
Oregon Intl Education Consortium	0.2	13,306	90,500				103,806
Student Government	3.8	83,000	215,000	20,000			318,000
The Broadside	2.1	46,505	17,451	3,000			66,956
Blue Sky			42,000				42,000
Food Service Reserve			12,000				12,000
Elevation Gratuuity Fund			55,000				55,000
CIS Software				5,000			5,000
Bend Area Transit Program			63,965				63,965
Student Government Clubs			15,000				15,000
Student Government Programs			69,000				69,000
Student Government Reserve			35,000				35,000
Ending Fund Balance							1,587,415
Total Expenditures	13.0	\$ 490,445	\$ 1,255,929	\$ 236,000	\$ 145,500	\$ -	\$ 3,715,289

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Non-General Fund Instruction							
Summer Session	21.6	\$ 1,254,000	\$ 23,500	\$	\$ 965,000	\$	\$ 2,242,500
International Programs	0.3	19,950	2,000				21,950
SBDC Program Activities	0.6	42,000	53,000	4,000			99,000
Business Development & Training Gen	1.0	94,608	4,000				98,608
ABE General Purpose	7.1	602,855	31,200				634,055
Outreach Centers					75,000		75,000
Culinary Program	13.2	1,007,178	405,000	60,000	75,000		1,547,178
Culinary Facility	4.1	147,518	110,000				257,518
Veterinarian Tech Program			30,000				30,000
Culinary Foundation Fund			5,000	15,000			20,000
EMT Practical Exam	0.8	19,000	1,000				20,000
Contracted Credit Classes	0.9	47,820	58,422		20,000		126,242
Community & Professional Education	16.7	965,605	458,000	25,000	20,000		1,468,605
Licensed Massage Therapy			18,000	2,000			20,000
Aviation Program - Simulator Fees	1.3	78,534	38,500	60,000	80,000		257,034
Ending Fund Balance							3,907,891
Total Expenditures	67.6	\$ 4,279,068	\$ 1,237,622	\$ 166,000	\$ 1,235,000	\$ -	\$ 10,825,581

**Central Oregon Community College
2013-14 Budget**

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Revolving							
Foundation Billings	3.8	\$ 351,903	\$	\$	\$	\$	\$ 351,903
Partnership Collaborations	4.4	211,384	49,060		150,000		410,444
Cascades Hall Minor Maintenance			12,000				12,000
Ending Fund Balance							1,496,779
Total Expenditures	8.2	\$ 563,287	\$ 61,060	\$ -	\$ 150,000	\$ -	\$ 2,271,126
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 65,000	\$	\$ 35,000	\$	\$ 100,000
Adjunct Faculty Professional Improvement			16,000				16,000
ABE Professional Development Funds			5,000				5,000
Admin. Prof. Dev. & Sabbatical			50,000				50,000
Sabbatical - Faculty	1.0	101,616					101,616
Unemployment Reserve	n/a	175,000					175,000
Insurance Reserve Deductible			30,000				30,000
Keyes Education Fund			100,000				100,000
Ending Fund Balance							779,911
Total Expenditures	1.0	\$ 276,616	\$ 266,000	\$ -	\$ 35,000	\$ -	\$ 1,357,527

Central Oregon Community College
2013-14 Budget

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 10,363	\$ 10,716	\$ 9,000	\$ 9,000	\$	\$
Grants	16,546,689	16,614,670	20,350,000	20,470,000		
Other Income	42,490	48,841	48,500	48,500		
Transfers In	40,421	45,000	45,000	45,000		
Total Resources	\$ 16,639,963	\$ 16,719,227	\$ 20,452,500	\$ 20,572,500	\$ -	\$ -
Requirements						
Personnel Services	\$ 157,856	\$ 176,536	\$ 215,000	\$ 215,000	\$	\$
Materials and Services	16,471,391	16,531,709	20,228,500	20,348,500		
Ending Fund Balance	10,716	10,982	9,000	9,000		
Total Requirements	\$ 16,639,963	\$ 16,719,227	\$ 20,452,500	\$ 20,572,500	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ -	\$ -
Grants						
Total Resources	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ -	\$ -
Requirements						
Materials and Services	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ -	\$ -
Ending Fund Balance						
Total Requirements	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ -	\$ -
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 168,943	\$ 197,345	\$ 170,000	\$ 185,000	\$ -	\$ -
Foundation Contributions	775,986	883,750	750,000	750,000		
Interest Income		260	775	925		
Transfers In	160,579	159,120	175,107	178,610		
Total Resources	\$ 1,105,508	\$ 1,240,475	\$ 1,095,882	\$ 1,114,535	\$ -	\$ -
Requirements						
Materials and Services	\$ 908,163	\$ 1,039,334	\$ 955,107	\$ 958,610	\$ -	\$ -
Ending Fund Balance	197,345	201,141	140,775	155,925		
Total Requirements	\$ 1,105,508	\$ 1,240,475	\$ 1,095,882	\$ 1,114,535	\$ -	\$ -

**Central Oregon Community College
2013-14 Budget**

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 117,630	\$ 87,004	\$ 75,500	\$ 90,000	\$	\$
Other Income		\$ 6,862	3,000	3,000		
Trust and Interest Income	28,122	24,799	23,931	26,363		
Transfers In		15,000	15,000			
Total Resources	\$ 145,752	\$ 133,665	\$ 117,431	\$ 119,363	\$ -	\$ -
Requirements						
Personnel Services	\$ 29,524	\$ 22,741	\$ 34,526	\$ 3,240	\$	\$
Materials and Services	29,224	17,559	22,435	22,435		
Ending Fund Balance	87,004	93,365	60,470	93,688		
Total Requirements	\$ 145,752	\$ 133,665	\$ 117,431	\$ 119,363	\$ -	\$ -
Financial Aid Fund Total						
Beginning Fund Balance	\$ 296,936	\$ 295,065	\$ 254,500	\$ 284,000	\$	\$
Total Resources	17,913,748	18,758,702	22,561,313	22,672,398		
Total Requirements	17,915,619	18,748,279	22,605,568	22,697,785		
Ending Fund Balance	\$ 295,065	\$ 305,488	\$ 210,245	\$ 258,613	\$ -	\$ -

Central Oregon Community College
2013-14 Budget

Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 PROPOSED Budget
Federal Grants							
Perkins			\$ 3,500	\$	\$	\$	\$ 3,500
College Work Study	10.2	215,000	20,000				235,000
SEOG			300,000				300,000
PELL			20,025,000				20,025,000
Ending Fund Balance							9,000
Total Expenditures	10.2	\$ 215,000	\$ 20,348,500	\$ -	\$ -	\$ -	\$ 20,572,500
State Grants							
State Need		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Private Scholarship Awards - State			150,000				150,000
Ending Fund Balance							
Total Expenditures	-	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,150,000
Financial Aid - Institutional							
Foundation		\$	\$ 928,610	\$	\$	\$	\$ 928,610
C OCC Financial Aid Fund			30,000				30,000
Ending Fund Balance							155,925
Total Expenditures	-	\$ -	\$ 958,610	\$ -	\$ -	\$ -	\$ 1,114,535
Financial Aid - Other							
Native American Program	0.1	\$ 3,240	\$ 20,435	\$	\$	\$	\$ 23,675
Veteran's Fund			2,000				2,000
Ending Fund Balance							93,688
Total Expenditures	0.1	\$ 3,240	\$ 22,435	\$ -	\$ -	\$ -	\$ 119,363

**Central Oregon Community College
2013-14 Budget**

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 CURRENT Budget	Fiscal Year 2013-14 PROPOSED Budget	Fiscal Year 2013-14 APPROVED Budget	Fiscal Year 2013-14 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 392,634	\$ 382,436	\$ 377,200	\$ 375,757	\$	\$
Interest Income	1,886	1,896	1,886	1,900		
Total Resources	\$ 394,520	\$ 384,332	\$ 379,086	\$ 377,657	\$ -	\$ -
Requirements						
Materials and Services	\$ 12,084	\$ 7,084	\$ 7,500	\$ 3,000	\$	\$
Ending Fund Balance	382,436	377,248	371,586	374,657		
Total Requirements	\$ 394,520	\$ 384,332	\$ 379,086	\$ 377,657	\$ -	\$ -

Central Oregon Community College
 Summary of Interfund Transfers
 2013/14 Budget

Department	Transfers-out		Purpose of Transfers	Transfers-in					Total Transfers-in	
	General Fund			Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Financial Aid Fund	General Fund		
Instruction	(\$855,505)		ABE and Community Learning support	\$855,505						\$855,505
Instructional Support	(\$202,000)		Faculty professional improvement, sabbatical and accreditation.	\$202,000						\$202,000
Student Services	(\$9,585)		Student honors and BAT transit program.	\$9,585						\$9,585
College Support Services	(\$261,590)		Unemployment reserve, administrative & classified training, innovation, and student scholarships.	\$261,590						\$261,590
Campus Services	(\$834,419)		New construction, debt service,, and repair & replacement.		\$688,811		\$145,608			\$834,419
Information Technology	(\$523,657)		Computer life cycle replacement and IT server infrastructure.		\$523,657					\$523,657
Financial Aid	(\$223,610)		College work study and scholarship match.				\$223,610			\$223,610
Total General Fund Transfers	(\$2,910,366)									
Fund	Non-General Funds		Purpose of Transfers							
Reserve Fund	(\$300,000)		General fund support.				\$300,000			\$300,000
Enterprise Fund	(\$500,000)		Bookstore and residence hall construction, and general fund support.		\$450,000					\$500,000
Auxiliary Fund	(\$1,565,500)		Faculty professional improvement, student government clubs & programs, and general fund support.	\$170,500					\$1,395,000	\$1,565,500
Capital Projects Fund	(\$314,505)		Vet Tech remodel and debt service.		\$150,000			\$164,505		\$314,505
Total Non-General Fund Transfers	(\$2,680,005)									
Total Interfund Transfers	(\$5,590,371)			\$1,499,180	\$1,812,468		\$310,113	\$223,610	\$1,745,000	\$5,590,371