



CENTRAL OREGON  
community college

## **BUDGET COMMITTEE MEETING**

### **AGENDA**

Wednesday, March 8, 2017 5:45 PM  
Christiansen Board Room, Boyle Education Center

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	<b><u>Presenter</u></b>
<b>I. Call to Order</b>	<b>Ertner</b>
<b>II. Introduction of Guests</b>	<b>Ertner</b>
<b>III. Election of Chair</b>	<b>Ertner</b>
<b>IV. Budget Message – (Exhibit: 4*)</b>	<b>Metcalf</b>
<b>V. General Fund Budget PowerPoint - (Exhibit: 5)</b>	<b>Dona</b>
<b>VI. 2017-18 Proposed General Fund Budget</b>	<b>Dona</b>
○ <b>Proposed General Fund Budget -(Exhibit: 6.a)</b>	
○ <b>General Fund Expenditures by Object Classification (Exhibit: 6.b)</b>	
○ <b>Summary of General Fund Transfers -(Exhibit: 6.c)</b>	
<b>VII. Budget Calendar - (Exhibit: 7)</b>	
<b>Next Meeting - <u>Wednesday, April 12, 2017 – 5:45 PM</u></b>	
Christiansen Board Room, Boyle Education Center	
<b>VIII. Adjourn</b>	

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



## **President's Budget Message**

### ***Introduction***

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

### ***Current Year Budget***

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

**Tuition and Fees:** This year's 3.6% projected enrollment decline represents the fifth consecutive year of enrollment decline for credit students. The enrollment drop of 3.6%, however, is better than the budgeted decline of 7%, yet still a substantial decrease in credit students. This better than anticipated enrollment produced total tuition and fee revenue of \$17.3 million, \$748,000 over budget.

**Property Tax Revenue:** Property tax revenue represents the second largest source of operating funding. Property tax revenue has been steadily increasing the past five years as real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$14.8 million is \$199,000 below budget as the imposed tax growth rate of 5.1% was 1.4% below the budgeted growth rate of 6.5%. The prior year property tax revenue of \$520,000 is \$56,000 lower than budget due to lower than anticipated past years' collections.

**State Aid:** The 2015-17 biennium funding of \$550 million for the Community College Support Fund (CCSF) represents the highest ever level of funding. COCC's State Aid totaled \$9.5 million for the current year, \$24,000 over budgeted amount. This increase reflects the impact on the total public resources component within the State's funding formula from COCC's lower than anticipated imposed property taxes, which increase the calculated amount to COCC.

**Operating Expenditures:** Within the current year's operating expenditures, the College experienced significant savings in payroll assessments costs. Payroll assessments represent payroll-associated costs

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

#### Notable 2016-17 Accomplishments

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

#### ***2017-18 Budget***

The College began its 2017-18 budget development process with identifying key revenue and expenditure assumptions. These key assumptions were used to assemble the College's multi-year revenue and expenditure forecasting model. This approach ensures the impact of budget decisions are made within the context of long-term view that ensures the College is well positioned for both current year operations and long-term financial sustainability.

The projected operating position using these revenue and expenditure assumptions resulted, in an initial deficit of \$700,000. This forecasted deficit is before including any of the 59 requested general fund budget requests totaling \$1.6 million that were submitted to the President. The budget development process includes these requests being sent to the nine-member Financial Internal Advisory Team (FIAT) to be evaluated, scored, and ranked according to their scoring rubric. FIAT provides the President a report that summarizes their vetting process that measures the impact, cost and benefit period for each budget request. The FIAT scoring process also links all budget requests to the College's strategic plan by identifying the specific core themes affected. The President selected 16 items totaling \$253,000 from the FIAT report to include in the proposed budget. These items addressed current service level requests (CSL) and enhanced instructional support.

We continue to see the mixed effects of a strong economy. Community college enrollments tend to be countercyclical with the economy, as unemployment serves as a primary driver for enrollment at community colleges. COCC's enrollment is currently impacted both by the State's strong economy and low levels of unemployment, and recession period students transferring or finishing out. The College is

anticipating this negative enrollment trend to continue through the next fiscal year where it is forecasting the enrolment to decline 2.0%, followed by a zero percent change the next year. The proposed budget has a recommended \$2 per credit increase (represents a 2% increase equal to CPI) for in-district students, 3% for non-resident veterans, and 4% percent increase to the other residency categories (out-of-district, border state, out-of-state, and international). With the recommended tuition rate increases, preliminary information shows COCC remaining the third least expensive Oregon community college and significantly less costly than the Oregon universities.

The Governor's Recommended Budget (GRB) for the State's 2017-19 biennium budget provides \$550 million for the community college support fund (CCSF), the same level of funding as the 2015-17 biennium (flat funding). The Co-Chairs of Ways of Means released their budget framework that included a modest increase of \$6 - \$10 million to the CCSF from the GRB. The College's proposed budget assumption for State Aid funding is the GRB (\$550M million for the CCSF). Another important change from the GRB is the reduction in Oregon Promise funding from \$40 million to \$20 million. The Oregon Promise's impact on our future enrollment with its many moving parts is difficult to measure.

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

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

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

### ***Long-Term Outlook***

The College's financial future will continue to be challenging given the anticipated continued student enrollment declines, increases in PERS rates, flat or reduced State funding and the uncertainties with health insurance costs with the expected changes or elimination to the Affordable Care Act. However, the College has a long history of strong financial management, conservative budgeting practices and adequate levels of reserves, so we should be well positioned to weather through this period of looming cost pressures and change.

In addition, after five years of declining summer-term enrollment, the student population for summer-term students is now reflecting the lower norm for community colleges. Historically, the majority of

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

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

Sincerely,

A handwritten signature in cursive script, reading "Shirley I. Metcalf". The signature is written in black ink and is positioned below the word "Sincerely,".

Dr. Shirley I. Metcalf

President



**CENTRAL OREGON**  
community college

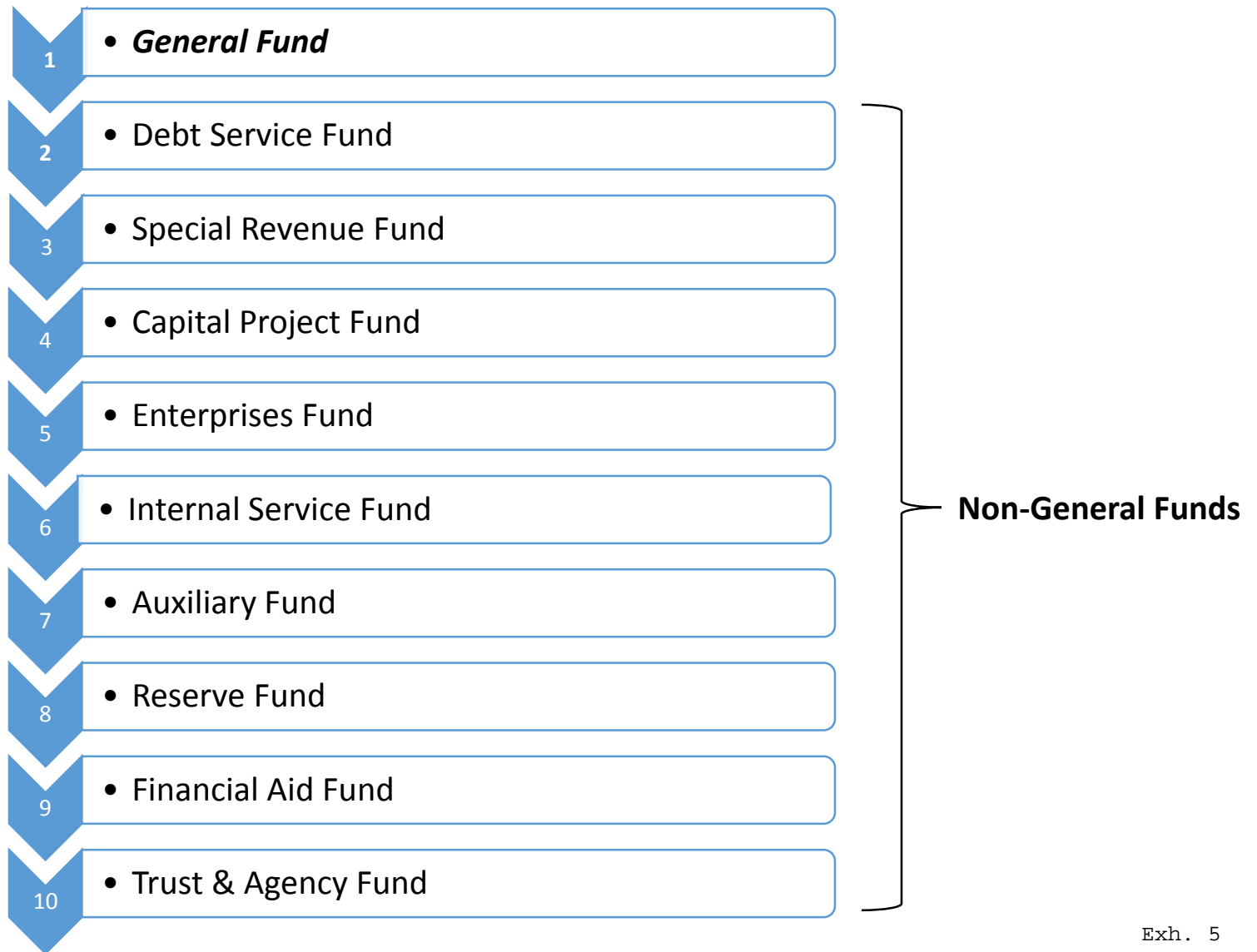
## March 2017 Budget Committee Meeting

- 2017-18 Budget Calendar
- Fund Types & Attributes
- Current Year General Fund Update
- Revenue/Expenditure Forecast [REF: H.1]
- Proposed 2017/18 General Fund Budget

# Fund Types & Attributes

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

# Main Fund Types





# General Fund Definition

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

# General Fund: 2016/17 Budget vs. Projected

General Fund Budget vs. Projected	Fiscal Year 2016/17					
		Budget		Projected	Change	Change
	%	2016/17	%	2016/17	\$	%
<b>Revenue and Support:</b>						
1. State Aid	21%	\$ 9,439,000	22%	\$ 9,463,487	\$ 24,487 a	0.3%
Property Taxes						
2. Current Year Taxes	34%	15,052,000	34%	14,852,604	(199,396) b	-1.3%
3. Prior Year Taxes	1%	577,000	1%	520,847	(56,153) c	-9.7%
Total Public Resources (1,2,3)	57%	25,068,000	57%	24,836,938	(231,062)	-0.9%
Other Revenue & Transfers-in						
6. Interest /Program/ Miscellaneous	0.6%	252,000	0.5%	203,000	(49,000)	-19.4%
7. Transfers-in	5%	2,299,300	2%	1,001,250	(1,298,050) e	-56.5%
8. Subtotal	100%	\$ 44,222,300	100%	\$ 43,392,630	\$ (829,670)	-1.9%
<b>Expenditures:</b>						
9. Salaries	49%	\$ 22,701,038	51%	\$ 22,303,038	\$ (398,000) f	-1.8%
10. Payroll Assessments	29%	13,703,400	28%	12,122,665	(1,580,735) g	-11.5%
11. Material & Services	16%	7,528,819	15%	6,728,819	(800,000) h	-10.6%
12. Capital Outlay	0.3%	156,787	0.4%	156,787	-	0.0%
13. Transfers-out	6%	2,659,733	6%	2,659,733	-	0.0%
14. Subtotal	100%	\$ 46,749,777	100%	\$ 43,971,042	\$ (2,778,735)	-5.9%
15. Underutilization				(793,028)		j
16. <b>Operating Surplus (Deficit)</b>		<b>\$ (2,527,477)</b>		<b>\$ 214,616</b>	<b>\$ 2,742,093</b>	<b>108.5%</b>
17. Transfers-out: Supplemental				0		
18. <b>Surplus (Deficit)</b>		<b>\$ (2,527,477)</b>		<b>\$ 214,616</b>	<b>\$ 2,742,093</b>	<b>108.5%</b>
19. <b>Ending Balance 06/30</b>				<b>\$ 6,090,804</b>	<b>14%</b>	
20. <b>Required 10% Reserve Requirement</b>				<b>\$ 4,397,104</b>	<b>10%</b>	
<b>Notes:</b>						
a	CCSF projected at \$550M (budgeted at \$550M).					
b	Current year imposed property tax growth rate +5.1% (budgeted at +6.5%).					
c	Prior Year taxes projected -9.7% (budgeted at +3%).					
d	Current year actual weighted credits purchased -3.6% (budgeted -7%).					
e	Transfers-in from 14 other non-general fund accounts.					
f	Salaries budgeted at +3% FAC, +2.75% CLASS, ADM. +2.75%) net of staff vacancy savings.					
g	Total PERS rate of 21.6%. Current health insurance rate -9% (budgeted at +8%), net of plan savings.					
h	Assumes operating contingency of \$800K remains uncommitted.					
i	Scheduled operating transfers-out.					
j	Underutilization (budget savings) projected at 2% of operating expenditures net of transfers-out & operating contingency.					

# Revenue/Expenditure Forecast

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

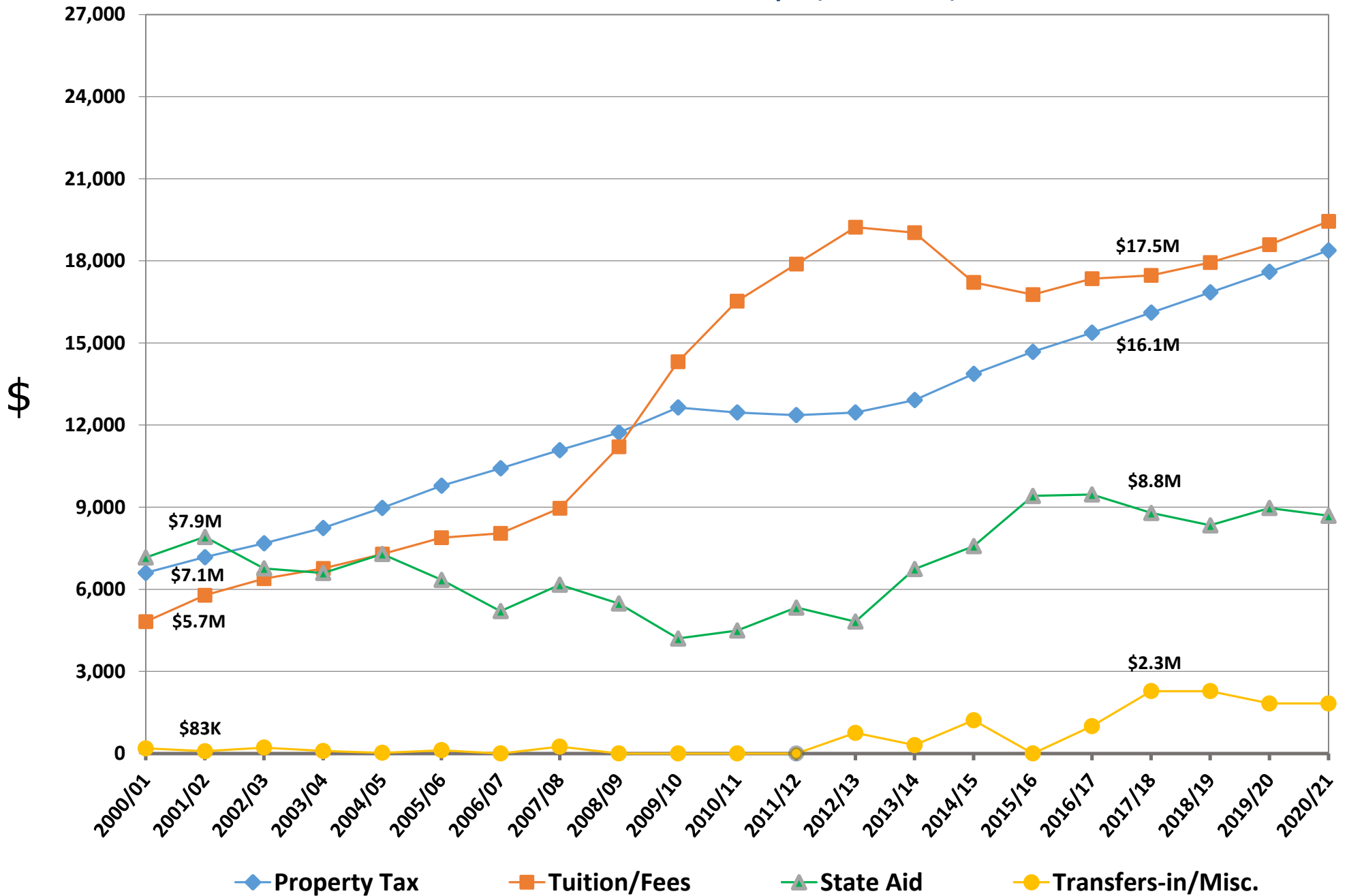
# Key Forecasting Assumptions

<b>Key Revenue Assumptions:</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>
a) State Aid- CCSF \$550M (+18%) 2015/17 Biennium, and \$550M (0%) 2017/19 Biennium and \$577M (+5%) 2017/19 Biennium.	\$9.46M	\$8.79M	\$8.33M	\$8.97M	\$8.68M
b) Current Year Property Tax Revenue growth rates	5.10%	4.85%	4.65%	4.50%	4.50%
c) Tuition Rate Increases per credit-					
• In-District	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
• Non-resident Veteran	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
• Out-of-District/Border State	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
• Out-of-State	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
• International	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
d) Enrollment- Changes in annualized paid credits	-3.6%	-2%	0%	1%	2%
e) Transfers-in (transfers to the GF from other funds)	\$2.29M	\$2.28M	\$2.28M	\$1.83M	\$1.83M
<b>Key Expenditure Assumptions:</b>					
f) Salary Increases-					
• Faculty	3.00%	2.50%	2.50%	2.50%	2.50%
• Classified	2.75%	2.50%	2.50%	2.50%	2.50%
• Administrators/PNM	2.75%	2.50%	2.50%	2.50%	2.50%
g) Health Insurance rate increases	-9%	5%	5%	5%	5%
h) PERS rate increases	0%	3.2%	0%	3%	0%
i) Operating costs (e.g., utilities, services, insurance) inflation adjustment	3%	3%	3%	3%	3%
j) Transfers-out (transfers to other funds from the GF)	\$2.66M	\$2.31M	\$2.59M	\$2.88M	\$2.93M

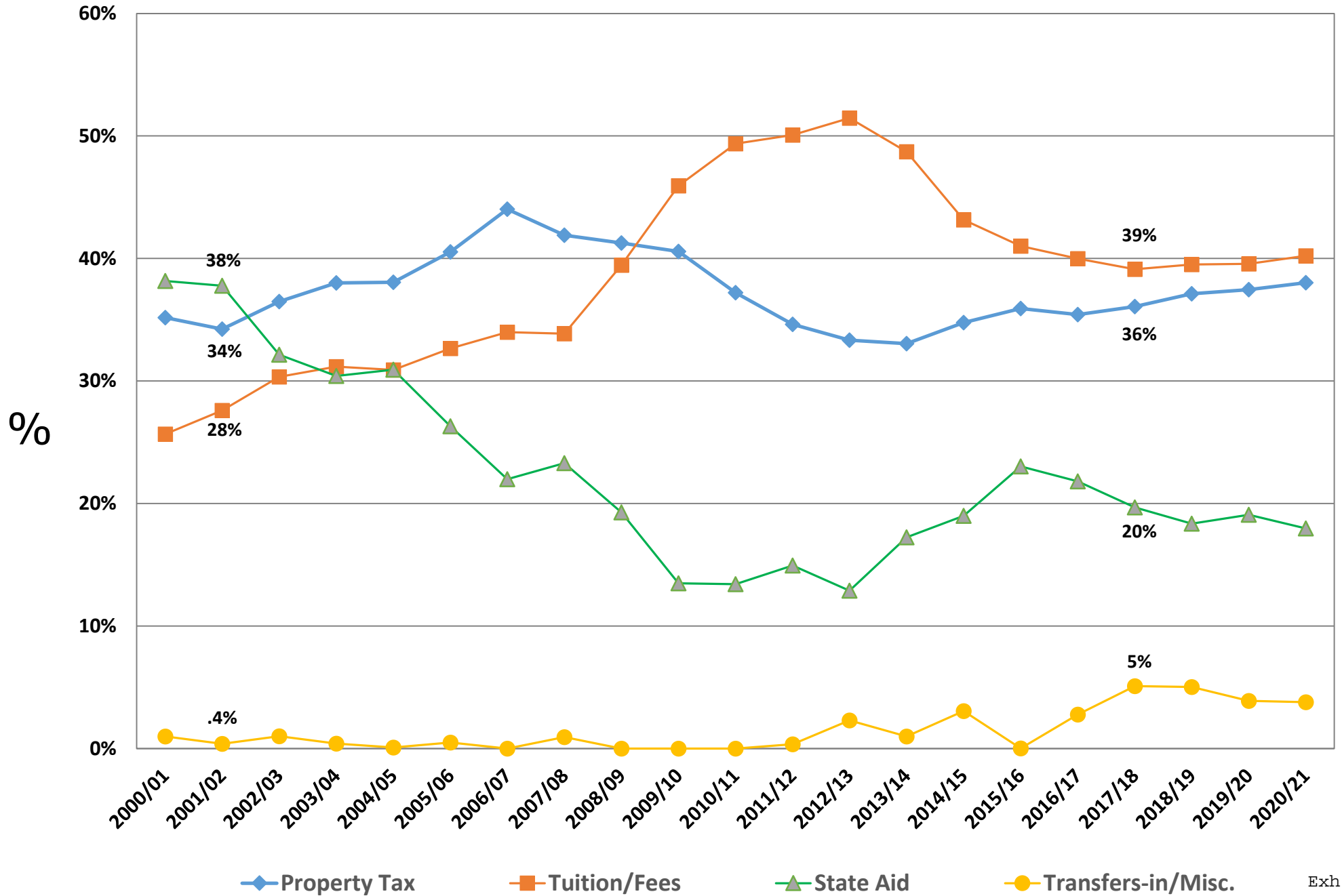
# General Fund Revenue/Expenditure Forecast (H.1)

<b>2017-18 Proposed Budget</b>											
<i>In Thousands ( 000's )</i>	2011/13 BIENNIUM		2013/15 BIENNIUM		2015/17 BIENNIUM		2017/19 BIENNIUM		2019/21 BIENNIUM		
	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
<b>Revenue and Support:</b>											
1. State Aid:	\$ 5,333	\$ 4,819	\$ 6,740	\$ 7,577	\$ 9,411	\$ 9,463	\$ 8,792	\$ 8,336	\$ 8,970	\$ 8,686	
Property Taxes											
2. Current Year Taxes	11,651	11,699	12,398	13,381	14,221	14,853	15,573	16,297	17,030	17,797	
3. Prior Year Taxes	714	761	517	487	458	521	536	553	569	586	
4. Total Public Resources (1,2,3)	17,698	17,279	19,655	21,445	24,090	24,837	24,902	25,186	26,570	27,070	
5. Tuition	16,243	17,167	16,958	15,477	14,986	15,126	15,222	15,622	16,181	16,916	
6. Fees	1,636	2,063	2,075	1,736	1,778	2,226	2,247	2,314	2,407	2,529	
Other Revenue & Transfers-in											
7. Interest / Program / Miscellaneous	129	110	83	11	10	203	206	208	211	214	
8. Transfers-in	0	753	305	1,214	0	1,001	2,280	2,280	1,830	1,830	
9. Subtotal	\$ 35,706	\$ 37,373	\$ 39,076	\$ 39,883	\$ 40,864	\$ 43,393	\$ 44,856	\$ 45,610	\$ 47,199	\$ 48,558	
<b>Expenditures:</b>											
10. Salaries	\$ 18,208	\$ 19,329	\$ 20,201	\$ 20,738	\$ 21,091	\$ 22,303	\$ 23,322	\$ 23,905	\$ 24,502	\$ 25,115	
11. Payroll Assessments	9,121	9,900	10,642	11,106	11,554	12,123	13,074	13,511	14,668	15,177	
12. Materials & Services	4,566	4,792	5,259	5,364	5,152	6,729	6,815	6,975	7,140	7,309	
13. Capital Outlay	558	319	224	242	186	157	155	155	155	155	
14. Transfers-out: Operating	2,860	2,956	2,685	2,355	2,602	2,660	2,315	2,596	2,888	2,932	
15. Subtotal	\$ 35,313	\$ 37,296	\$ 39,011	\$ 39,805	\$ 40,585	\$ 43,971	\$ 45,680	\$ 47,142	\$ 49,353	\$ 50,687	
16. Underutilization						(793)	(867)	(891)	(929)	(955)	
17. Operating Surplus (Deficit)	\$ 393	\$ 77	\$ 65	\$ 78	\$ 279	\$ 215	\$ 43	\$ (641)	\$ (1,225)	\$ (1,174)	
18. Transfers-out: Supplemental	375	100									
19. Surplus (Deficit)	\$ 18	\$ (23)	\$ 65	\$ 78	\$ 279	\$ 215	\$ 43	\$ (641)	\$ (1,225)	\$ (1,174)	
20. Ending Balance 06/30						\$ 6,091	\$ 6,134	\$ 5,493	\$ 4,269	\$ 3,095	
21. Reserve Requirement (10%)						\$ 4,397	\$ 4,568	\$ 4,714	\$ 4,935	\$ 5,069	

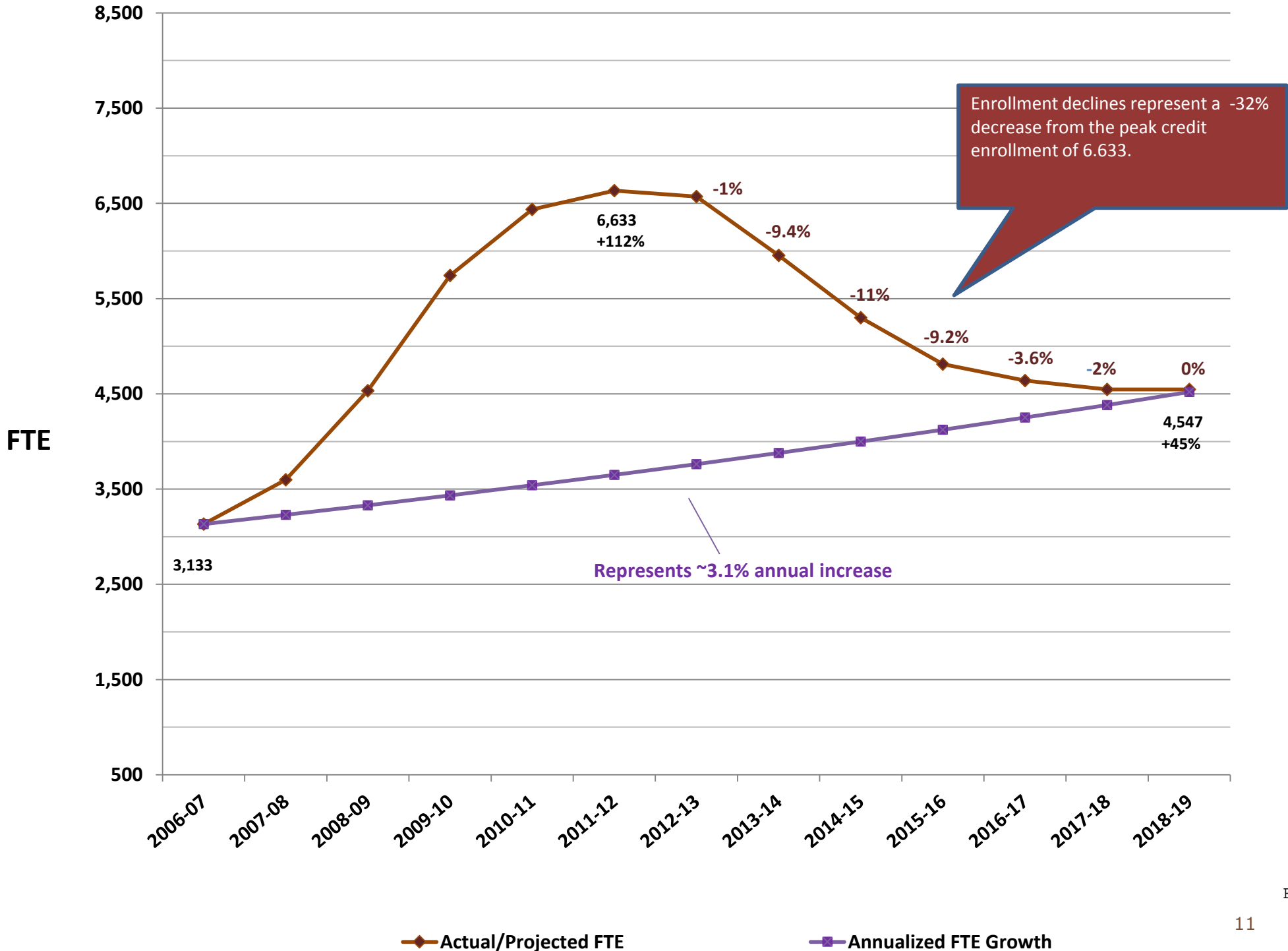
# Revenue History (000's)



# Revenue History (% of General Fund Budget)



# Enrollment Graph (credit students)





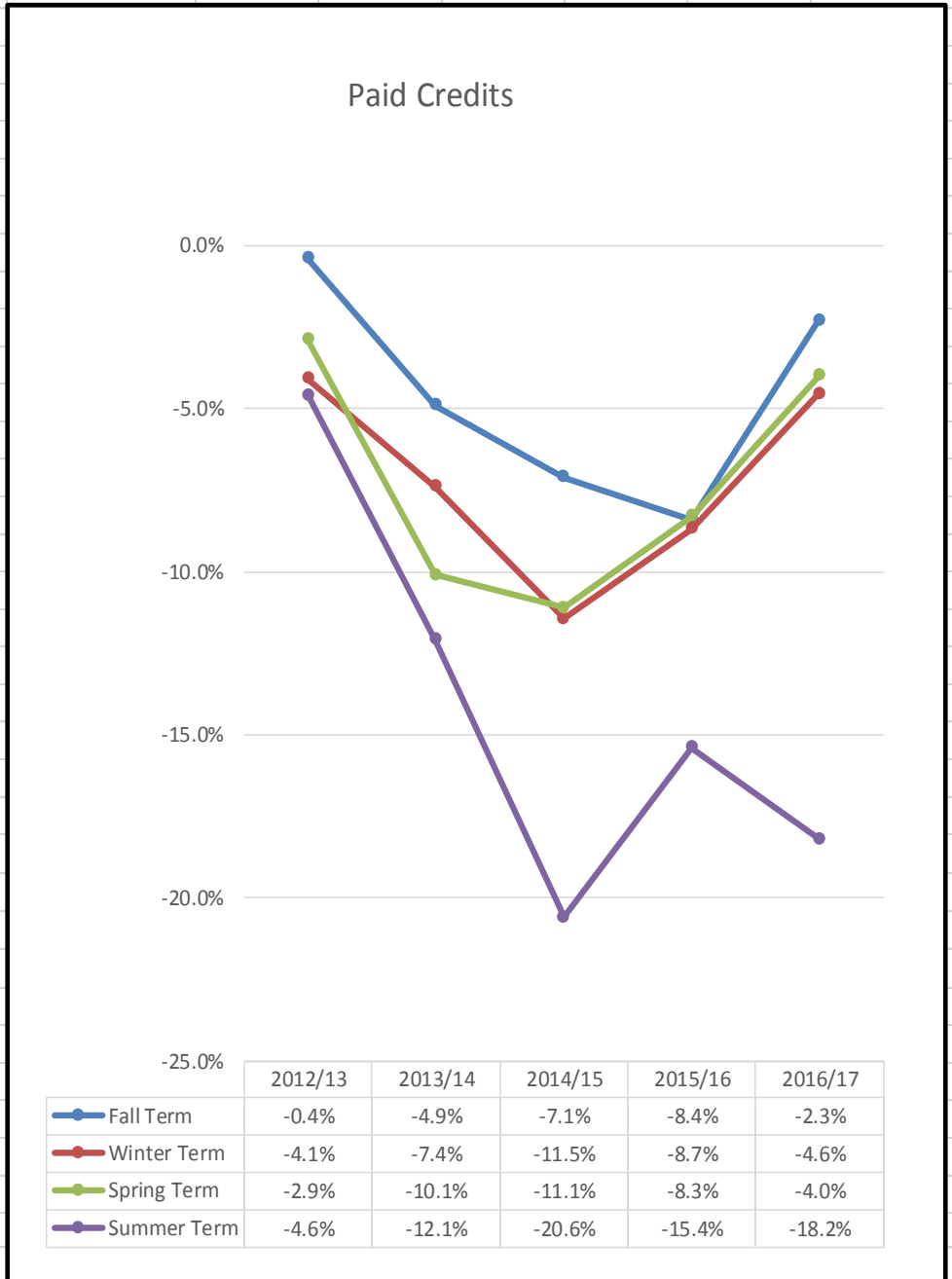
# History of General Fund Paid Credits

## Reference: History of Credits Purchased (General Fund)

General Fund	Term	Annual	
Fall Term 2012	-0.4%		
Winter Term 2013	-4.1%		
Spring Term 2013	-2.9%	-2.47%	(budget +1%)
Fall Term 2013	-4.9%		
Winter Term 2014	-7.4%		
Spring Term 2014	-10.1%	-7.47%	(budget -2.5%)
Fall Term 2014	-7.1%		
Winter Term 2015	-11.5%		
Spring Term 2015	-11.1%	-9.88%	(budget -10%)
Fall Term 2015	-8.4%		
Winter Term 2016	-8.7%		
Spring Term 2016	-8.3%	-8.47%	(budget -7%)
Fall Term 2016	-2.3%		
Winter Term 2017	-4.6%		
Spring Term 2017*	-4.0%	-3.62%	(budget -7%)
Cumulative % change from 2011/12		-27.0%	
*Placeholder			

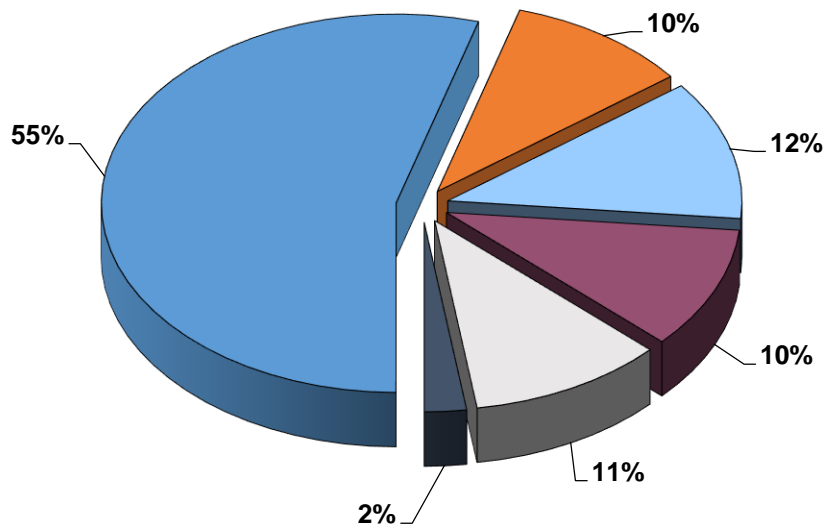
## Reference: History of Credits Purchased (Summer Term - Auxiliary Fund)

Summer Term	Term
Summer Term 2012	-4.6%
Summer Term 2013	-12.1%
Summer Term 2014	-20.6%
Summer Term 2015	-15.4%
Summer Term 2016	-18.2%
Cumulative % change from 2011/12	-54.0%



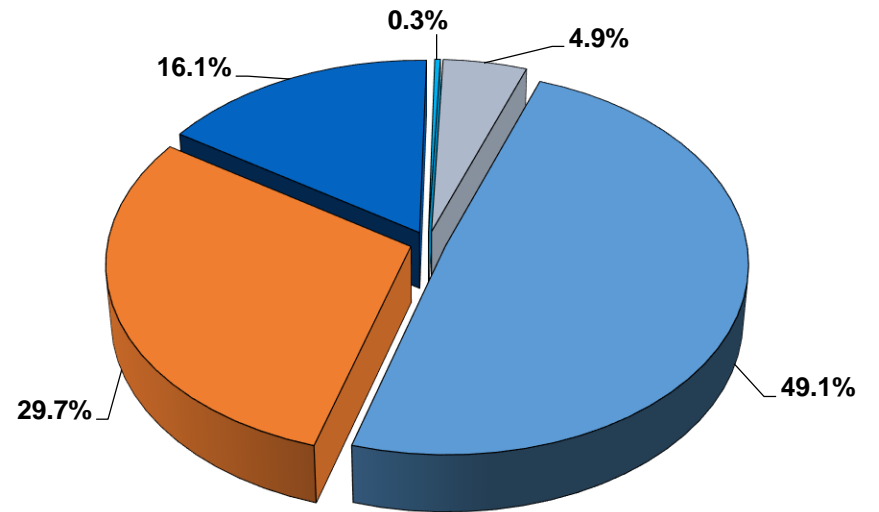
# Expenditures- 2017/18

**Expenditures by Function**



- Instruction/Instructional Support
- College Support Services
- Information Technology
- Student Services
- Campus Services
- Misc.

**Expenditures by Category**



- Salaries
- Materials & Services
- Transfers-out
- Payroll Assessments
- Capital Outlay

# General Fund Budget Expenditure Summary

	<b>CURRENT BUDGET</b>	<b>PROPOSED BUDGET</b>		
	<b>FY 2016/17</b>	<b>FY 2017/18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Expenditures by Function</b>				
Instruction	\$ 21,817,957	\$ 22,310,301	\$ 492,344	2.3%
Instructional Support	3,482,082	3,598,982	116,900	3.4%
Student Services	4,755,048	4,784,751	29,703	0.6%
College Support Services	5,766,219	5,660,444	(105,775)	-1.8%
Campus Services	4,997,887	4,967,635	(30,252)	-0.6%
Information Technology Services	4,860,505	5,107,985	247,480	5.1%
Contingency & Financial Aid	1,070,079	1,070,079	-	0.0%
Total General Fund Expenditures	<u>\$ 46,749,777</u>	<u>\$ 47,500,177</u>	<u>\$ 750,400</u>	<u>1.6%</u>

	<b>CURRENT BUDGET</b>	<b>PROPOSED BUDGET</b>		
	<b>FY 2016/17</b>	<b>FY 2017/18</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Expenditures by Category</b>				
Salaries	\$ 22,701,038	\$ 23,321,607	\$ 620,569	2.7%
Payroll Assessments	13,703,400	14,094,295	390,895	2.9%
Materials & Services	7,528,819	7,614,615	85,796	1.1%
Capital	156,787	155,000	(1,787)	-1.1%
Transfers-Out	2,659,733	2,314,660	(345,073)	-13.0%
Total General Fund Expenditures	<u>\$ 46,749,777</u>	<u>\$ 47,500,177</u>	<u>\$ 750,400</u>	<u>1.6%</u>

**General Fund - Resources**

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

**General Fund - Expenditures by Function**

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
<b>Instruction</b>						
Humanities Office	\$ 64,690	\$ 71,713	\$ 69,748	\$ 71,303	\$	\$
Writing/Literature	1,769,296	1,614,221	1,767,416	1,807,835		
Foreign Languages	409,785	444,100	463,279	475,282		
Speech	386,345	499,355	521,162	535,136		
Social Science Office	59,629	64,760	66,981	68,982		
Music	372,100	377,944	373,013	382,288		
Art	549,444	580,961	566,442	581,664		
Theatre Arts	51,075	54,100	54,158	55,464		
Fine Arts and Communication Office	67,024	60,426	72,355	73,191		
Business Administration	561,890	748,998	717,362	742,502		
Cntr for Entrep Excellence & Devel.	86,517					
Culinary Program			1,110,877	1,118,847		
Business Administration Office	57,017	60,759	64,636	65,184		
Hospitality, Tourism & Recreation	11,645					
Journalism	5,334	7,992	7,280	7,299		
World Languages and Cultures Office	28,485	36,082	44,927	45,787		
Philosophy	8,074	28,188	18,499	18,894		
Addiction Studies	113,360	123,690	127,236	130,717		
Anthropology	227,598	216,066	247,130	251,685		
Criminal Justice	215,989	221,863	256,139	260,455		
Economics	74,449	90,716	92,721	95,349		
Education	208,718	246,443	258,155	265,405		
Geography	121,433	116,690	124,608	127,234		
History	197,515	185,606	213,947	221,135		
Human Development	158,922	140,009	181,497	185,528		
Political Science	20,816	21,686	24,039	23,958		
Psychology	355,346	314,475	397,589	406,661		
Sociology	196,666	239,213	229,088	232,607		
Oregon Leadership Institute	66,076	51,249	73,633	73,519		
Adult Basic Education	449,464	546,684	557,518	568,568		

**General Fund - Expenditures by Function**

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Regional Svcs. & R.C. Operations	\$ 361,662	\$ 605,215	\$ 826,818	\$ 832,794	\$	\$
Regional Svcs. & M.C. Operations	172,262	167,061	208,431	215,163		
Regional Svcs. & P.C. Operations	171,376	149,230	216,286	210,409		
Engineering & Engr. Tech.	122,507	144,603	170,280	179,407		
Science Office	80,007	83,551	86,302	84,063		
Mathematics	1,689,309	1,738,450	1,765,507	1,775,818		
Biological Science	1,092,323	1,188,951	1,269,178	1,274,710		
Chemistry	438,437	414,380	457,864	506,984		
Physics	199,598	229,730	207,153	214,954		
Geology	122,335	90,579	137,424	143,694		
Nursing	973,183	1,025,726	1,137,595	1,135,387		
Health & Human Performance Office	158,030	178,548	175,883	194,382		
Health & Human Performance	959,757	977,678	1,016,822	1,038,392		
Math Office	64,768	67,392	69,582	71,299		
Allied Health	34,774	10,835	19,695	25,289		
Computer and Information Systems	937,402	995,465	1,105,617	1,137,691		
Licensed Massage Therapy	293,373	234,897	232,908	237,788		
Emergency Medical Services	290,281	301,252	330,086	330,494		
Dental Assisting	280,845	283,416	272,249	281,842		
Medical Assisting	107,644	115,929	130,258	211,119		
Dietary Management		328				
Allied Health Office	57,906	60,401	66,651	67,177		
Pharmacy Technician	103,929	111,264	117,331	120,010		
Veterinary Technician Program	176,369	205,459	230,165	240,658		
CIS Office	51,671	57,687	58,900	59,207		
Nursing Office	64,621	65,367	67,371	68,535		
HHP: Health Classes	30,402	17,784	27,718	28,410		
HHP: Recreation (O.R.L.T.)	190,967	181,101	205,776	210,692		
Ponderosa Office	54,544	62,468	64,414	104,783		
Forestry Technology	429,890	440,749	454,849	469,555		

**General Fund - Expenditures by Function**

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
Automotive	\$ 391,155	\$ 364,542	\$ 398,349	\$ 409,775	\$	\$
Health Information Technology	202,455	280,210	285,928	254,378		
Manufacturing Processes	310,141	287,706	371,172	382,841		
Apprenticeship	16,759	17,919	17,829	18,240		
Wildland Fire Management	62,268	77,297	74,372	75,818		
Structural Fire Science	135,997	103,187	93,619	96,067		
Geographical Information Systems	152,598	164,634	162,591	166,338		
Aviation Program	268,250	290,688	266,560	299,129		
Military Science	3,907	1,944	2,000	2,000		
Non-Destructive Testing	12,571	3,246	8,330	8,390		
Regional Credit Instruction-Madras	83,442	6,376	66,346	47,154		
Regional Credit Instruction-Prineville	75,402	920	59,022	41,718		
Regional Credit Instruction-Redmond	158,229	6,160	129,965	92,932		
Library Skills	34,167	34,551	51,326	52,336		
<b>Total Instruction</b>	<b>\$ 18,512,215</b>	<b>\$ 19,008,865</b>	<b>\$ 21,817,957</b>	<b>\$ 22,310,301</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Instructional Support</b>						
Office of VP of Instruction	\$ 670,942	\$ 603,441	\$ 550,013	\$ 559,816	\$	\$
Library	1,089,531	1,082,485	1,202,604	1,236,495		
Catalog and Class Schedule	29,514	32,517	30,618	31,477		
Commencement & Convocation	33,457	34,265	36,851	37,752		
Tutoring and Testing	478,665	522,611	532,431	542,038		
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000		
Academic Computing Support	193,058	290,129	324,291	342,628		
Instructional Deans	636,838	749,997	800,274	627,376		
Curriculum & Assessment				216,400		
<b>Total Instructional Support</b>	<b>\$ 3,137,005</b>	<b>\$ 3,320,445</b>	<b>\$ 3,482,082</b>	<b>\$ 3,598,982</b>	<b>\$ -</b>	<b>\$ -</b>

**General Fund - Expenditures by Function**

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
<b>Student Services</b>						
Admissions	\$ 956,137	\$ 858,213	\$ 996,574	\$ 975,474	\$	\$
Counseling Center	68,784	65,855	74,258	76,458		
Student Life	327,528	243,409	340,799	334,415		
Financial Aid	613,734	572,340	699,549	701,913		
Career Services and Job Placement	115,548	111,423	130,182	131,177		
Student Outreach & Contact	233,895	169,099	299,067	304,439		
Multicultural Activities	171,167	194,489	253,312	258,242		
Club Sports	244,197	262,790	263,118	265,544		
Enrollment Cashiering	72,303	75,645	81,919	83,202		
Disability Services	264,206	291,620	273,739	268,135		
Office Dean of Student & Enrollment Svcs	415,529	424,452	467,782	487,506		
Advising	561,242	502,035	638,944	657,129		
Placement Testing	85,498	87,316	102,043	104,194		
Student Retention	128,222	213,579	133,762	136,923		
<b>Total Student Services</b>	<b>\$ 4,257,990</b>	<b>\$ 4,072,265</b>	<b>\$ 4,755,048</b>	<b>\$ 4,784,751</b>	<b>\$ -</b>	<b>\$ -</b>



**General Fund - Expenditures by Function**

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

**General Fund - Expenditures by Function**

	Fiscal Year 2014-15 ACTUAL Amounts	Fiscal Year 2015-16 ACTUAL Amounts	Fiscal Year 2016-17 CURRENT Budget	Fiscal Year 2017-18 PROPOSED Budget	Fiscal Year 2017-18 APPROVED Budget	Fiscal Year 2017-18 ADOPTED Budget
<b>Information Technology</b>						
Information Technology Services	\$ 1,750,196	\$ 1,748,774	\$ 1,890,753	\$ 2,004,456	\$	\$
Management Information Systems	656,463	725,163	778,700	800,493		
User Services	727,480	724,759	900,915	980,079		
Enterprise Computing Services	418,603	476,048	497,058	510,506		
Network/Telecom & Media Services	511,387	495,631	609,322	624,243		
Web Development	94,158	100,977	108,477	111,150		
Regional IT Services - Prineville	61,250	70,668	75,280	77,058		
<b>Total Information Technology</b>	<b>\$ 4,219,537</b>	<b>\$ 4,342,020</b>	<b>\$ 4,860,505</b>	<b>\$ 5,107,985</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Financial Aid</b>						
Financial Aid Transactions	\$ 288,663	\$ 295,180	\$ 270,079	\$ 270,079	\$	\$
<b>Total Financial Aid</b>	<b>\$ 288,663</b>	<b>\$ 295,180</b>	<b>\$ 270,079</b>	<b>\$ 270,079</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contingency</b>						
Contingency	\$	\$	\$ 800,000	\$ 800,000	\$	\$
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Requirements</b>	<b>\$ 39,805,193</b>	<b>\$ 40,570,844</b>	<b>\$ 46,749,777</b>	<b>\$ 47,500,177</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 5,589,019</b>	<b>\$ 5,882,562</b>	<b>\$ 3,200,523</b>	<b>\$ 3,251,463</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Requirements</b>	<b>\$ 45,394,212</b>	<b>\$ 46,453,406</b>	<b>\$ 49,950,300</b>	<b>\$ 50,751,640</b>	<b>\$ -</b>	<b>\$ -</b>

**General Fund - Expenditures by Category**

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2017-18 PROPOSED Budget
<b>Instruction</b>							
Humanities Office	1.0	\$ 65,969	\$ 5,334	\$	\$	\$	\$ 71,303
Writing/Literature	19.4	1,784,489	23,346				1,807,835
Foreign Languages	4.7	468,671	6,611				475,282
Speech	5.4	530,226	4,910				535,136
Social Science Office	1.1	62,144	6,838				68,982
Music	4.1	359,873	22,415				382,288
Art	7.6	555,591	26,073				581,664
Theatre Arts	0.4	54,899	565				55,464
Fine Arts and Communication Office	1.1	68,973	4,218				73,191
Business Administration	8.0	725,640	16,862				742,502
Culinary Program	11.6	835,608	283,239				1,118,847
Business Administration Office	1.0	63,732	1,452				65,184
Journalism	0.1	7,299					7,299
World Languages and Cultures Office	0.8	43,432	2,355				45,787
Philosophy	0.3	18,366	528				18,894
Addiction Studies	1.4	126,691	4,026				130,717
Anthropology	2.7	248,116	3,569				251,685
Criminal Justice	2.9	257,843	2,612				260,455
Economics	1.1	93,167	2,182				95,349
Education	3.0	258,869	6,536				265,405
Geography	1.6	125,742	1,492				127,234
History	2.6	218,521	2,614				221,135
Human Development	2.1	177,652	7,876				185,528
Political Science	0.4	23,258	700				23,958
Psychology	3.7	395,622	11,039				406,661
Sociology	2.3	230,709	1,898				232,607
Oregon Leadership Institute	0.8	56,432	17,087				73,519
Adult Basic Education					568,568		568,568
Regional Svcs. & R.C. Operations	5.7	515,389	20,027		297,378		832,794

**General Fund - Expenditures by Category**

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2017-18 PROPOSED Budget
Regional Svcs. & M.C. Operations	3.0	200,613	14,550				215,163
Regional Svcs. & P.C. Operations	2.9	\$ 200,539	\$ 9,870	\$	\$	\$	\$ 210,409
Engineering & Engr. Tech.	1.8	176,567	2,840				179,407
Science Office	1.0	73,357	10,706				84,063
Mathematics	19.6	1,755,019	20,799				1,775,818
Biological Science	13.6	1,214,731	59,979				1,274,710
Chemistry	5.1	491,488	15,496				506,984
Physics	2.1	205,238	9,716				214,954
Geology	1.1	137,962	5,732				143,694
Nursing	11.9	1,088,668	46,719				1,135,387
Health & Human Performance Office	3.8	186,405	7,977				194,382
Health & Human Performance	10.8	963,596	74,796				1,038,392
Math Office	1.0	69,372	1,927				71,299
Allied Health	0.3	24,489	800				25,289
Computer and Information Systems	11.0	1,109,120	28,571				1,137,691
Licensed Massage Therapy	4.0	223,712	14,076				237,788
Emergency Medical Services	4.7	284,795	45,699				330,494
Dental Assisting	3.0	262,786	19,056				281,842
Medical Assisting	2.8	197,090	14,029				211,119
Allied Health Office	1.0	63,362	3,815				67,177
Pharmacy Technician	1.5	108,000	12,010				120,010
Veterinary Technician Program	2.9	219,513	21,145				240,658
CIS Office	1.0	58,707	500				59,207
Nursing Office	1.1	66,135	2,400				68,535
HHP: Health Classes	0.5	28,410					28,410
HHP: Recreation (O.R.L.T.)	2.3	208,583	2,109				210,692
Ponderosa Office	1.9	100,532	4,251				104,783
Forestry Technology	4.5	422,265	47,290				469,555
Automotive	5.0	386,289	23,486				409,775
Health Information Technology	3.1	235,570	18,808				254,378
Manufacturing Processes	4.9	330,533	52,308				382,841

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 PROPOSED Budget
Apprenticeship	0.3	16,865	1,375				18,240
Wildland Fire Management	0.9	62,420	13,398				75,818
Structural Fire Science	1.2	83,995	12,072				96,067
Geographical Information Systems	1.4	\$ 160,123	\$ 6,215	\$	\$	\$	\$ 166,338
Aviation Program	3.9	287,265	11,864				299,129
Military Science			2,000				2,000
Non-Destructive Testing			8,390				8,390
Regional Credit Instruction-Madras	0.7	44,454	2,700				47,154
Regional Credit Instruction-Prineville	0.6	39,981	1,737				41,718
Regional Credit Instruction-Redmond	1.4	84,763	8,169				92,932
Library Skills	0.5	51,836	500				52,336
<b>Total Instruction</b>	<b>241.0</b>	<b>\$ 20,298,071</b>	<b>\$ 1,146,284</b>	<b>\$ -</b>	<b>\$ 865,946</b>	<b>\$ -</b>	<b>\$ 22,310,301</b>
<b>Instructional Support</b>							
Office of VP of Instruction	3.3	\$ 336,173	\$ 26,643	\$	\$ 197,000	\$	\$ 559,816
Library	13.4	966,868	164,627	105,000			1,236,495
Catalog and Class Schedule			31,477				31,477
Commencement & Convocation	0.1	1,376	36,376				37,752
Tutoring and Testing	12.4	535,577	6,461				542,038
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	3.0	272,051	70,577				342,628
Instructional Deans	5.2	608,574	18,802				627,376
Curriculum & Assessment	2.0	204,750	11,650				216,400
<b>Total Instructional Support</b>	<b>39.4</b>	<b>\$ 2,925,369</b>	<b>\$ 366,613</b>	<b>\$ 105,000</b>	<b>\$ 202,000</b>	<b>\$ -</b>	<b>\$ 3,598,982</b>

**General Fund - Expenditures by Category**

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	<b>Fiscal Year 2017-18 PROPOSED Budget</b>
<b>Student Services</b>							
Admissions	12.7	\$ 914,018	\$ 61,456	\$	\$	\$	\$ 975,474
Counseling Center			76,458				76,458
Student Life	4.3	283,158	50,007		1,250		334,415
Financial Aid	8.3	660,199	41,714				701,913
Career Services and Job Placement	1.5	118,710	12,467				131,177
Student Outreach & Contact	2.2	177,427	127,012				304,439
Multicultural Activities	2.5	219,586	38,656				258,242
Club Sports	2.6	174,870	90,674				265,544
Enrollment Cashiering	1.1	79,284	3,918				83,202
Disability Services	4.3	252,632	15,503				268,135
Office Dean of Student & Enroll Svc	4.7	457,056	30,450				487,506
Advising	7.7	615,670	41,459				657,129
Placement Testing	1.2	70,314	33,880				104,194
Student Retention	1.2	114,710	22,213				136,923
<b>Total Student Services</b>	<u>54.3</u>	<u>\$ 4,137,634</u>	<u>\$ 645,867</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 4,784,751</u>

**General Fund - Expenditures by Category**

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2017-18 PROPOSED Budget
<b>College Support Services</b>							
Governing Board	0.5	\$ 47,141	\$ 48,354	\$	\$	\$	\$ 95,495
President's Office	1.6	370,301	23,829				394,130
Fiscal Services	6.9	612,022	16,050				628,072
Campus Public Safety	10.6	676,710	96,037				772,747
Human Resources	5.1	476,199	112,760				588,959
Mail Services	1.3	83,269	185,047				268,316
College Relations	6.7	595,405	141,055				736,460
Chief Financial Officer	4.4	508,197	35,044				543,241
Legal, Audit and Professional Svcs			83,183				83,183
Elections			29,355				29,355
General Institutional Support	0.3	225,910	214,633	50,000	70,000		560,543
Liability and Other Insurance			107,726		60,000		167,726
Institutional Effectiveness	3.6	313,664	36,638				350,302
Vice President for Administration	2.0	318,806	43,198		73,321		435,325
Organizational Development			6,590				6,590
<b>Total College Support Services</b>	<u>43.0</u>	<u>\$ 4,227,624</u>	<u>\$ 1,179,499</u>	<u>\$ 50,000</u>	<u>\$ 203,321</u>	<u>\$ -</u>	<u>\$ 5,660,444</u>

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2017-18 PROPOSED Budget
<b>Campus Services</b>							
Custodial Services	19.3	\$ 1,213,045	\$ 88,594	\$	\$	\$	\$ 1,301,639
Utilities			1,175,629				1,175,629
Fire & Boiler Insurance			129,485				129,485
Maintenance of Grounds	6.4	404,838	114,987				519,825
Maintenance of Buildings	7.5	568,907	245,493				814,400
Plant Additions					325,830		325,830
Plant Administration	3.1	299,165	47,707				346,872
Redmond Campus Infrastructure			121,908				121,908
Campus Shuttle	2.5	129,711	14,278				143,989
Madras Campus Infrastructure			48,410				48,410
Prineville Campus Infrastructure			39,648				39,648
<b>Total Campus Services</b>	<b>38.8</b>	<b>\$ 2,615,666</b>	<b>\$ 2,026,139</b>	<b>\$ -</b>	<b>\$ 325,830</b>	<b>\$ -</b>	<b>\$ 4,967,635</b>
<b>Information Technology</b>							
Information Technology Services	4.0	\$ 513,259	\$ 957,066	\$	\$ 534,131	\$	\$ 2,004,456
Management Information Systems	6.0	769,540	30,953				800,493
User Services	12.2	905,493	74,586				980,079
Enterprise Computing Services	4.0	490,303	20,203				510,506
Network/Telecom & Media Services	4.6	424,793	199,450				624,243
Web Development	1.0	108,150	3,000				111,150
Regional IT Services - Prineville			77,058				77,058
<b>Total Information Technology</b>	<b>31.8</b>	<b>\$ 3,211,538</b>	<b>\$ 1,362,316</b>	<b>\$ -</b>	<b>\$ 534,131</b>	<b>\$ -</b>	<b>\$ 5,107,985</b>



**General Fund - Expenditures by Category**

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2017-18 PROPOSED Budget
<b>Financial Aid</b>							
Financial Aid Transactions		\$	\$ 87,897	\$	\$ 182,182	\$	\$ 270,079
<b>Total Financial Aid</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 87,897</u>	<u>\$ -</u>	<u>\$ 182,182</u>	<u>\$ -</u>	<u>\$ 270,079</u>
<b>Contingency</b>							
Contingency		\$	\$	\$	\$	\$ 800,000	\$ 800,000
<b>Total Contingency</b>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
<b>Total General Fund Expenses</b>	<u>448.3</u>	<u>\$ 37,415,902</u>	<u>\$ 6,814,615</u>	<u>\$ 155,000</u>	<u>\$ 2,314,660</u>	<u>\$ 800,000</u>	<u>\$ 47,500,177</u>

## General Fund Summary - GEN

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	2,242,289	2,594,712	2,676,026	2,795,797	0	0
51101 Other Taxable Compensation	53,776	109,560	39,660	39,660	0	0
51102 Taxable Mileage Allowance	113,410	111,541	122,280	115,514	0	0
51200 Administrative Salaries P/T	39,436	67,192	41,313	42,346	0	0
51300 Faculty Salaries F/T	7,105,563	7,386,626	8,115,454	8,260,625	0	0
51400 Faculty Salaries P/T	1,932,635	1,696,239	1,940,202	1,941,138	0	0
51410 Adjunct Faculty	1,169,670	1,294,788	1,166,593	1,219,807	0	0
51500 Classified Salaries F/T	3,347,956	3,499,727	3,882,762	4,126,198	0	0
51600 Classified Salaries P/T	447,332	305,867	370,219	392,448	0	0
51700 Irregular Wages	934,238	924,363	952,468	935,080	0	0
51900 Prof. Non-Managerial - F/T	3,069,279	2,815,781	3,085,852	3,119,559	0	0
51910 Prof. Non-Managerial - P/T	282,659	284,142	308,209	333,435	0	0
52000 Payroll Assessments	11,106,254	11,540,139	13,703,400	14,094,295	0	0
61000 Materials and Supplies	1,065,337	1,025,299	1,442,811	1,448,050	0	0
62000 Outside and Contract	2,428,643	2,343,696	3,587,696	3,618,160	0	0
63000 Utilities	1,077,842	1,073,827	1,417,105	1,445,228	0	0
64100 Administrative Travel	178,851	163,314	197,123	197,868	0	0
64200 Professional Travel/Develop.	206,041	163,793	271,029	273,965	0	0
64300 Student Field Experience	56,866	51,221	111,229	111,229	0	0
65000 Repair and Replacement	84,361	54,435	169,885	160,885	0	0
66000 Insurance Expense	201,580	208,009	244,044	271,333	0	0
67000 Items for Resale	3,325	0	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
69000 Financial Aid	61,481	67,998	87,897	87,897	0	0
71000 Purchased Capital	141,439	80,880	51,787	50,000	0	0
74000 Library Capital	100,301	105,067	105,000	105,000	0	0
82000 Transfers Out	2,354,625	2,602,628	2,659,733	2,314,660	0	0
	39,805,189	40,570,844	46,749,777	47,500,177	0	0

Instructional Summary - AAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	159,587	155,150	169,928	197,137	0	0
51101 Other Taxable Compensation	3,360	20,818	0	0	0	0
51102 Taxable Mileage Allowance	108,728	107,485	122,280	115,514	0	0
51300 Faculty Salaries F/T	6,999,067	7,276,502	8,002,367	8,143,912	0	0
51400 Faculty Salaries P/T	1,841,087	1,622,443	1,833,872	1,832,150	0	0
51410 Adjunct Faculty	1,168,086	1,294,788	1,155,044	1,207,969	0	0
51500 Classified Salaries F/T	552,734	582,424	762,991	783,432	0	0
51600 Classified Salaries P/T	112,882	137,433	169,338	193,578	0	0
51700 Irregular Wages	278,679	225,807	310,564	314,817	0	0
51900 Prof. Non-Managerial - F/T	187,727	150,952	191,017	194,290	0	0
51910 Prof. Non-Managerial - P/T	58,714	30,750	31,853	31,763	0	0
52000 Payroll Assessments	5,609,433	5,832,744	7,084,818	7,283,509	0	0
61000 Materials and Supplies	412,688	404,993	677,479	675,381	0	0
62000 Outside and Contract	250,910	178,699	235,054	247,078	0	0
63000 Utilities	0	27	1,739	1,791	0	0
64100 Administrative Travel	55,687	54,545	70,270	69,265	0	0
64200 Professional Travel/Develop.	52,677	41,639	75,099	77,135	0	0
64300 Student Field Experience	36,627	29,005	50,679	50,679	0	0
65000 Repair and Replacement	0	0	17,263	17,263	0	0
66000 Insurance Expense	5,157	5,622	7,237	7,692	0	0
67000 Items for Resale	525	0	0	0	0	0
71000 Purchased Capital	50,781	24,514	0	0	0	0
82000 Transfers Out	567,077	832,525	849,065	865,946	0	0
	18,512,213	19,008,865	21,817,957	22,310,301	0	0

## Instructional Support Summary - CAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	505,651	693,245	713,978	748,056	0	0
51101 Other Taxable Compensation	6,320	9,358	2,000	2,000	0	0
51102 Taxable Mileage Allowance	0	20	0	0	0	0
51300 Faculty Salaries F/T	106,376	109,794	113,087	116,713	0	0
51400 Faculty Salaries P/T	74,808	68,483	70,100	71,852	0	0
51410 Adjunct Faculty	706	0	11,549	11,838	0	0
51500 Classified Salaries F/T	364,783	392,030	411,501	426,627	0	0
51600 Classified Salaries P/T	27,706	28,481	29,394	29,057	0	0
51700 Irregular Wages	333,809	280,554	291,036	298,611	0	0
51900 Prof. Non-Managerial - F/T	252,103	147,551	182,920	185,945	0	0
51910 Prof. Non-Managerial - P/T	16,367	18,367	18,872	19,344	0	0
52000 Payroll Assessments	830,772	955,374	987,897	1,015,326	0	0
61000 Materials and Supplies	70,458	75,084	57,431	58,581	0	0
62000 Outside and Contract	209,199	203,908	252,175	272,240	0	0
64100 Administrative Travel	12,069	15,887	13,073	14,823	0	0
64200 Professional Travel/Develop.	19,726	13,594	20,069	20,969	0	0
71000 Purchased Capital	3,851	1,650	0	0	0	0
74000 Library Capital	100,301	105,067	105,000	105,000	0	0
82000 Transfers Out	202,000	202,000	202,000	202,000	0	0
	3,137,005	3,320,445	3,482,082	3,598,982	0	0

## Student Services Summary - EAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	456,230	400,514	464,660	472,410	0	0
51101 Other Taxable Compensation	3,870	11,149	1,000	1,000	0	0
51102 Taxable Mileage Allowance	4,555	3,955	0	0	0	0
51200 Administrative Salaries P/T	38,820	67,192	41,313	42,346	0	0
51300 Faculty Salaries F/T	120	330	0	0	0	0
51400 Faculty Salaries P/T	16,740	5,313	36,230	37,136	0	0
51410 Adjunct Faculty	878	0	0	0	0	0
51500 Classified Salaries F/T	656,310	625,538	693,038	689,648	0	0
51600 Classified Salaries P/T	67,712	36,535	33,628	31,979	0	0
51700 Irregular Wages	98,758	121,591	136,841	102,274	0	0
51900 Prof. Non-Managerial - F/T	794,588	739,910	814,079	811,991	0	0
51910 Prof. Non-Managerial - P/T	207,579	226,848	223,454	258,632	0	0
52000 Payroll Assessments	1,382,513	1,314,600	1,678,989	1,690,218	0	0
61000 Materials and Supplies	88,330	81,369	109,233	114,620	0	0
62000 Outside and Contract	321,568	313,174	325,704	336,976	0	0
64100 Administrative Travel	36,811	33,028	64,261	64,261	0	0
64200 Professional Travel/Develop.	38,661	47,034	54,729	54,729	0	0
64300 Student Field Experience	19,390	22,216	60,550	60,550	0	0
66000 Insurance Expense	13,614	12,385	14,302	14,731	0	0
71000 Purchased Capital	1,358	0	1,787	0	0	0
82000 Transfers Out	9,585	9,585	1,250	1,250	0	0
	4,257,990	4,072,266	4,755,048	4,784,751	0	0

## College Support Services Summary - GAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	931,009	951,389	923,685	956,880	0	0
51101 Other Taxable Compensation	25,946	50,424	36,660	36,660	0	0
51102 Taxable Mileage Allowance	0	22	0	0	0	0
51200 Administrative Salaries P/T	616	0	0	0	0	0
51400 Faculty Salaries P/T	0	0	0	0	0	0
51500 Classified Salaries F/T	451,452	586,587	602,852	627,487	0	0
51600 Classified Salaries P/T	155,981	59,196	84,152	80,345	0	0
51700 Irregular Wages	88,638	180,821	69,717	71,460	0	0
51900 Prof. Non-Managerial - F/T	632,402	596,328	673,241	671,920	0	0
51910 Prof. Non-Managerial - P/T	0	8,178	34,030	23,696	0	0
52000 Payroll Assessments	1,454,923	1,524,434	1,732,361	1,759,176	0	0
61000 Materials and Supplies	145,227	149,739	262,271	262,271	0	0
62000 Outside and Contract	555,643	543,169	752,145	727,620	0	0
63000 Utilities	0	4,308	0	0	0	0
64100 Administrative Travel	55,136	46,296	38,144	38,144	0	0
64200 Professional Travel/Develop.	27,459	28,777	35,026	35,026	0	0
64300 Student Field Experience	762	0	0	0	0	0
65000 Repair and Replacement	86	1,351	8,300	8,300	0	0
66000 Insurance Expense	54,617	60,565	97,450	108,138	0	0
67000 Items for Resale	2,800	0	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
71000 Purchased Capital	36,580	14,327	50,000	50,000	0	0
82000 Transfers Out	183,730	166,285	366,185	203,321	0	0
	4,803,004	4,972,197	5,766,219	5,660,444	0	0

Plant Operations & Maint. Summary - JAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	83,691	85,993	88,358	90,567	0	0
51101 Other Taxable Compensation	5,760	7,528	0	0	0	0
51102 Taxable Mileage Allowance	126	0	0	0	0	0
51500 Classified Salaries F/T	915,153	927,702	969,663	1,099,528	0	0
51600 Classified Salaries P/T	79,746	44,223	53,707	57,489	0	0
51700 Irregular Wages	40,934	43,977	30,496	31,259	0	0
51900 Prof. Non-Managerial - F/T	163,693	160,097	175,293	163,908	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	0	0	0
52000 Payroll Assessments	951,600	962,942	1,109,092	1,172,915	0	0
61000 Materials and Supplies	293,152	282,367	279,064	279,864	0	0
62000 Outside and Contract	277,153	269,099	281,317	289,756	0	0
63000 Utilities	974,973	983,651	1,242,063	1,264,935	0	0
64100 Administrative Travel	2,152	2,690	2,227	2,227	0	0
64200 Professional Travel/Develop.	13,217	10,737	11,606	11,606	0	0
64300 Student Field Experience	36	0	0	0	0	0
65000 Repair and Replacement	25,810	13,797	53,605	38,605	0	0
66000 Insurance Expense	126,862	127,769	123,476	139,146	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	1,799	6,379	0	0	0	0
82000 Transfers Out	630,920	630,920	577,920	325,830	0	0
	4,586,778	4,559,870	4,997,887	4,967,635	0	0

## Information Technology Svcs Summary - LAA

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
51100 Administrative Salaries F/T	106,121	308,420	315,417	330,747	0	0
51101 Other Taxable Compensation	8,520	10,282	0	0	0	0
51102 Taxable Mileage Allowance	0	60	0	0	0	0
51500 Classified Salaries F/T	407,523	385,447	442,717	499,476	0	0
51600 Classified Salaries P/T	3,306	0	0	0	0	0
51700 Irregular Wages	93,419	71,614	113,814	116,659	0	0
51900 Prof. Non-Managerial - F/T	1,038,767	1,020,943	1,049,302	1,091,505	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	0	0	0
52000 Payroll Assessments	877,012	950,045	1,110,243	1,173,151	0	0
61000 Materials and Supplies	55,482	31,748	57,333	57,333	0	0
62000 Outside and Contract	814,169	835,647	941,301	944,490	0	0
63000 Utilities	102,870	85,842	173,303	178,502	0	0
64100 Administrative Travel	16,997	10,867	9,148	9,148	0	0
64200 Professional Travel/Develop.	54,301	22,011	74,500	74,500	0	0
64300 Student Field Experience	51	0	0	0	0	0
65000 Repair and Replacement	58,465	39,286	90,717	96,717	0	0
66000 Insurance Expense	1,331	1,668	1,579	1,626	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	47,071	34,009	0	0	0	0
82000 Transfers Out	534,131	534,131	481,131	534,131	0	0
	4,219,537	4,342,020	4,860,505	5,107,985	0	0



Misc. General Fund Activity Summary - ZZZ

	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
62000 Outside and Contract	0	0	800,000	800,000	0	0
69000 Financial Aid	61,481	67,998	87,897	87,897	0	0
82000 Transfers Out	227,182	227,182	182,182	182,182	0	0
	288,663	295,180	1,070,079	1,070,079	0	0

<b>Summary of General Fund Interfund Transfers</b>		
<b>Interfund Transfers-in</b>		
<b>Programs/Funds</b>	<b>2017/18 Budget</b>	<b>Purpose of Transfer</b>
Summer Term Program/Auxiliary Fund	\$1,350,000	<i>Instructional support.</i>
PERS Reserve/Reserve Fund	300,000	<i>Support for staff costs</i>
Outreach Centers/Auxiliary Fund	50,000	<i>Support for Prineville &amp; Madras Campuses.</i>
College Activities/Auxiliary Fund	35,000	<i>Support for student services</i>
Aviation/Auxiliary Fund	100,000	<i>Instructional support.</i>
Partnership Collaborations/Auxiliary Fund	200,000	<i>Support for facilities.</i>
Facility Fees/Auxiliary Fund	5,000	<i>Support for facilities.</i>
Bookstore/Enterprise Fund	90,000	<i>Support for facilities.</i>
Centralized Services/Internal Service Fund	10,000	<i>Support for facilities.</i>
Contracted Credit Classes/Auxiliary Fund	20,000	<i>Instructional support.</i>
Redmond Operations/Auxiliary Fund	100,000	<i>Support for facilities.</i>
Prineville Operations/Auxiliary Fund	20,000	<i>Support for facilities.</i>
<b>Total General Fund Transfers-in</b>	<b>\$2,280,000</b>	

<b>Interfund Transfers-out</b>		
<b>Department/Function</b>	<b>2017/18 Budget</b>	<b>Purpose of Transfer</b>
Instruction	\$865,946	<i>Support for community learning, adult basic education programs, and SBDC.</i>
Instructional Support	202,000	<i>Faculty professional development, sabbatical, accreditation and ABE staff development.</i>
Student Services	1,250	<i>Student Honors.</i>
College Support Services	203,321	<i>Classified and administrative development and unemployment benefits.</i>
Campus Services	325,830	<i>Repairs &amp; maintenance.</i>
Information Technology Services/Capital Equipment	534,131	<i>Computer Lifecycle, IT Server, and Infrastructure</i>
Financial Aid	182,182	<i>Honors scholarships.</i>
<b>Total General Fund Transfers-out</b>	<b>\$2,314,660</b>	

**Central Oregon Community College  
 2017-18 Budget Calendar**

<b>NOV 9th</b>	<b><u>Board Meeting.</u></b>
NOV. 14th	Department prioritized 2017-18 General Fund budget requests due to President's Advisory Team.
DEC. 1-9th	FIAT Mtg. - Review team purpose, roles and responsibilities. Discuss key budget assumptions.
DEC 2nd	Technology projects considered Capital due to NPET.
DEC. 5th	Divisional prioritized 2017-18 General Fund budget requests due to the President.
<b>DEC 7th</b>	<b><u>Board Meeting.</u></b>
Dec. 31st	General Fund - Current service level budget roll-up.
JAN 1-30th	FIAT Mtgs. - review and prioritize General Fund 2017-18 budget requests.
JAN 3rd	General Fund budgets available (Argos) for department/management review and limited changes.
JAN 9th	Non-General Fund budgets available (Argos).
<b>JAN 11th</b>	<b><u>Board Meeting</u></b> - Financial Forecast presented to Board. Discussion of 2017-18 key budget assumptions.
JAN 16th	Departmental prioritized 2017-18 Capital budget requests due to PAT member.
JAN 31st	FIAT prioritized list of 2017-18 General Fund budget requests due to President.
<b>FEB 1st</b>	<b><u>Board Meeting.</u></b>
FEB 3rd	Fax to the Bulletin: First Notice of Budget Committee Meeting.
FEB 6th	Divisional prioritized 2017-18 Capital budget requests due to President.
FEB 6-28th	Weekly FIAT Mtgs. - review & prioritize 2017-18 Capital budget requests.
FEB 6th	President releases prioritized list of 2017-18 General Fund budget requests.
FEB 10th	Publish first Notice of Budget Committee Meeting.
FEB 24th	Fax to the Bulletin: Second Notice of Budget Committee Meeting.
FEB 28th	Non-General Fund budget changes due using web budget development.
MAR 1st	Publish second Notice of Budget Committee Meeting.
MAR 1-10th	Weekly FIAT Mtgs. - review & prioritize 2017-18 Capital budget requests.
<b>MAR 8th</b>	<b><u>Budget Committee Meeting.</u></b> Updated Financial Forecast presentation with initial budget message and discussion.
MAR 13th	Non-General Fund budgets available (Argos) for department/management review.
MAR 17th	FIAT prioritized list of 2017-18 Capital budget requests due to President.
<b>APR 12th</b>	<b><u>Budget Committee Meeting.</u></b> Continue budget review and discussion.
APR 14th	President releases prioritized list of approved 2017-18 Capital budget requests.
<b>MAY 10th</b>	<b><u>Budget Committee Meeting.</u></b> Continue budget review and discussion. Consider approval of 2017-18 budget.
MAY 23rd	Fax to the Bulletin: Notice of Budget Hearing (including summaries).
MAY 26th	Publish Notice of Budget Hearing (including summaries)
<b>JUN 14th</b>	<b><u>Budget Hearing.</u></b> Adopt budget, levy taxes, and make appropriations.
JUL 15th	Property tax levy and appropriation resolutions due to county assessor.

November 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2017						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2017						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2017						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2017						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	