



CENTRAL OREGON
community college

BUDGET DOCUMENT
FISCAL YEAR 2013/14

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College History and Overview

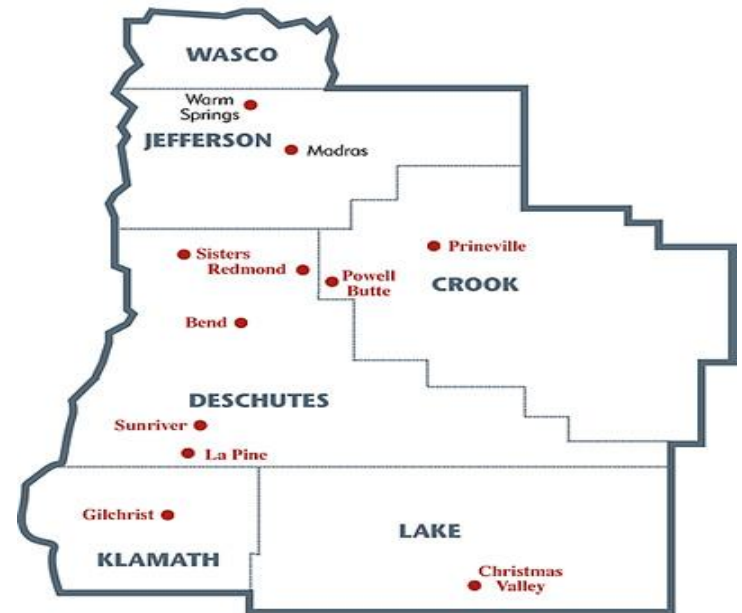
HISTORY

- Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus was built in 1963.
- Don P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton is the current president.

OUR DISTRICT

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

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



College History and Overview

OUR CAMPUS

- The College's main campus is located on the western edge of Bend, a city known for its natural beauty and its proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 26 buildings with a total of 575,000 square feet under roof. The newest buildings are the Health Careers Center and Science Center, funded by a voter-approved bond measure, both opening in fall 2012.
- On the 25-acre Redmond Campus, there are three buildings, housing College administration, classrooms and a computer lab. The Redmond Campus is home to COCC's Manufacturing and Applied Technology Center (MATC) where students can learn technical skills in a self-paced environment. A College bookstore and a food/coffee kiosk are also located on campus.

- In fall of 2011, COCC opened new campuses in Madras and Prineville. The Madras campus was funded by the 2009 bond measure and placed on land donated to the College by the local Bean Foundation, and the COCC Crook County Open Campus was funded jointly by the bond measure and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is on land donated by the County.

OUR STUDENTS

- More than 17,000 students enrolled in classes at COCC last year. Approximately 11,000 were credit students and 7,000 non-credit students. While 40 percent of the credit students are under the age of 24, another quarter are 35 and older. About 40 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder enroll in courses that form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

Mission, Vision, Values and Future Directions

Mission Statement

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

Vision Statement

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

Values and Future Directions

- *Student Focused in All That We Do:* COCC remains student-focused in decisions made, from the classroom to the boardroom, providing opportunities and support that promote student success.
- *Reputation:* COCC has established a positive reputation in the communities it serves. The College is acknowledged for the high caliber of instruction, wide variety of programs and classes, strong fiscal stewardship, positive community outreach and involvement, well-designed and maintained facilities, and outstanding events and activities for students, staff and the community.
- *Caliber of Faculty and Staff:* Through preparation, proficiency, experience, education and passion relating to their field or function, COCC faculty and staff are leaders in their fields.
- *Diversity:* COCC furthers its commitment to diversity by creating an ongoing atmosphere of mutual support and respect and fostering an awareness, acceptance and encouragement of different cultures.
- *Open Door Philosophy:* COCC provides an atmosphere that is friendly, collegial, welcoming and supported through open communication.
- *Campus Traditions:* COCC sponsors intentional activities to celebrate our accomplishments, build

Mission, Vision, Values and Future Directions

- and maintain internal connections, honor our campus community and recognize our common purpose.
- *Work/Life Balance:* COCC is committed to work/life balance by promoting flexibility, respect for importance of personal time and sensitivity to supporting coworkers in their personal and professional needs.
- *Internal Connections:* Strong communication exists between students, faculty and staff, committees, and all governance structures. The college will maintain an inclusive environment safe to new ideas at all times.
- *External Connections:* COCC creates external and community connections, to include partnering with higher education, K-12, and regional businesses and nonprofits throughout the district and beyond.
- *Comprehensive Services:* COCC provides comprehensive services to our various constituencies: for students, offering programs and services to support student success; for the external community, supporting lifelong learning by providing opportunities for growth and advancement; and for the internal community, supporting employees with family wage jobs, opportunity for growth and development, and support of life/work balance.
- *Innovation:* COCC values a creative environment and encourages development of new and progressive ideas to continually improve quality throughout all aspects of the College. By establishing a secure place for the open sharing of ideas, COCC promotes inclusion of College-wide representation in discussions, welcoming new approaches from new and varied sources to advance the College of tomorrow.

Core Themes, Institutional Sustainability, and Accreditation

CORE THEMES

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

Transfer and Articulation

- Students will have the academic achievement and skills necessary to transfer and articulate successfully to institutions of higher learning beyond the community college level.

Workforce Development

- Students will be prepared for employment through the acquisition of knowledge and discipline-specific, employability skills necessary to meet current industry needs.

Basic Skills

- Students will have academic achievements and basic learning skills necessary to participate effectively as engaged community and family members, and employees, and to succeed at the college level.

Lifelong Learning

- Lifelong Learning provides accessible, noncredit learning opportunities to our community in the areas of Enrichment, Professional Development, Technology and Wellness.

INSTITUTIONAL SUSTAINABILITY

- Students will have the opportunity to be successful because the College has planned and invested appropriately to ensure high quality programs, services and facilities that support student learning and educational achievement.

ACCREDITATION

- Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities. Accreditation was most recently reaffirmed in 2012. A copy of COCC's official accreditation documentation is on reserve and available for review in the Barber Library during regular library hours.

Budget Committee

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

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Don Reeder	1	Madras	6/30/2013
Laura Cooper	2	Prineville	6/30/2013
Anthony Dorsch	3	Redmond	6/30/2013
David Ford	4	Bend	6/30/2013
Charley Miller	5	Bend	6/30/2015
Bruce Abernethy	6	Bend	6/30/2015
Vikki Ricks	7	La Pine	6/30/2015

Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2014
Mark Copeland	2	Prineville	6/30/2013
Doug Ertner	3	Redmond	6/30/2015
Gayle McConnell	4	Bend	6/30/2013
Lester Friedman	5	Bend	6/30/2015
Steve Curran	6	Bend	6/30/2014
Patricia Kearney	7	Sisters	6/30/2013

Chief Executive and Budget Officer: James E. Middleton, President

Organization Chart

Administrator Organizational Chart Central Oregon Community College



Updated: April, 2013

Fund Types

The College's budget is segregated into the funds listed below:

Community colleges and other government organizations establish their accounting systems on a fund basis. Each fund has its own self-balancing set of accounts from which financial statements can be prepared. The College separates resources and expenditures into various funds to ensure both control and accountability.

- General Fund

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

- Debt Service Fund

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.

- Capital Projects Fund

This fund accounts for major outlays for new

buildings, campus repairs, and equipment. Major sources of revenue are transfers from the general fund and bond proceeds.

- Internal Service Fund

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

- Reserve Fund

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

- Special Revenue Fund

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these

Fund Types

funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

- Auxiliary Fund

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

- Financial Aid Fund

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

- Enterprise Fund

Enterprise funds are used by the College to

account for services provided on a user charge basis, similar to a profit seeking business.

- Trust and Agency Fund

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

Revenue Sources

- **State Aid**
The State legislature appropriates funding for the community college support fund each biennium. The funding amount allocated to the 17 community colleges is determined using a distribution formula.
- **Tuition**
Credit tuition is generated by assessing students per-credit hour rates and non-credit tuition is generated by charging rates per course.
- **Student Fees**
Fees are generated for both instructional and non-instructional fees. Instructional fees cover the cost of course materials and supplies, whereas the non-instructional fees cover costs associated with student services.
- **Property Taxes**
Property taxes are levied for general support of the college and debt service payments associated with general obligation bonds. The property taxes levied for general fund support are based on the College's permanent rate of \$0.6204 per one thousand of assessed property value within the district. The property taxes levied for debt service fund are based on the amount needed to pay the interest and principal on general obligation bonds.
- **Bookstore Sales**
Bookstore sales are generated through the sale of textbooks and supplies at the bookstores which are accounted for in the enterprise fund.
- **User Charges**
User charges are fees to departments for centralized services and copier charges. These fees are accounted for in the internal service fund.
- **Interfund Transfers**
Transfers represent resources moved from one fund to another. A summary of budgeted interfund transfers and descriptions is provided in the appendix.

Organizational Units

The college is structured into the following organizational units:

- **Instruction**
The Instructional unit's primary responsibility is to plan, schedule and implement academic, continuing education and other instructional programs.
- **Instructional Support**
The Instructional Support unit is charged with providing services that support and enhance instruction. Services include library, tutoring, testing and accreditation.
- **Student Services**
The Student Services unit purpose is to assist students and enhance their educational experience. Activities include admissions, advising, counseling, financial aid, student life, club sports, and registrar.
- **College Support Services**
The College Support Services unit consists of the administrative activities of the college. These services include the governing board, fiscal services, human resources, safety & security, and college relations.
- **Plant Operations and Maintenance**
The Plant Operations and Maintenance unit ensures that college facilities are properly maintained and the college provides a safe and comfortable environment to learn and work.
- **Information Technology Services**
The Information Technology Services unit maintains all communications systems and infrastructure. Services included user services, telecommunications, computing, and management information systems.
- **Miscellaneous General Fund Activities**
The Miscellaneous General Fund Activity unit accounts for financial aid transactions and the general fund's operating contingency.

Budget Process

The College, like most local governments in Oregon, is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The budget is prepared using the modified accrual basis of accounting which reports revenues when earned and expenditures when the associated liability is incurred. The annual budget begins July 1st and ends June 30th.

Listed below are the required budgeting steps:

- Establish a Budget Committee
- Budget Officer Appointed
- Prepare a Proposed Budget
- Public Notice(s)
- Budget Committee Meeting(s)
- Budget Approved
- Publication of Summary Budget and Hearing
- Budget Hearing
- Adoption of Budget
- Budget Filed and Levy Certified

2013/14 Budget Calendar



President's Budget Message

The budget development period is a time to evaluate the current year while forecasting for the coming year. The 2012/13 budget performance at COCC has been positive in spite of several challenges, including experiencing the first enrollment decline since 2006/07. We began with Summer 2012 which remained fiscally strong as well as a strong teaching/learning initiative, despite a slight decrease in projected enrollment. Beyond that, important elements of COCC operations were expanded through the 2012/13 budget including additional faculty, a new Veterinary Technician program, expanded student success initiatives and expansion of information technology infrastructure. This year has also brought the opening of our new signature Health Careers and Science Centers. Now in their second year of operation, Madras and Prineville Campuses continue to perform well and assist in serving the broader community. While these facilities are positive new assets, they bring, anticipated yet significant ongoing utilities, custodial and other operational costs.

Most significant for the current year, Fall and Winter terms produced enrollment nearly 3 percent below the projected level, reducing tuition and fee revenue. This decline must be taken seriously as national

trends indicate community college enrollment has peaked and several of our Oregon sister colleges have experienced double digit enrollment declines this year. Significant enrollment declines can be disruptive to the institution and will have to be monitored closely next year.

In addition to enrollment uncertainties, 2013/14 will bring additional budgetary challenges. On the positive side, the State economy is improving and the Governor has recommended a Community College Support Fund allocation of \$428 million. This is up from the \$395 million of the past biennium, but still well below the \$500 million in 2007/08. Statewide and locally, property tax revenues are slowly rebounding which can provide additional income in the coming biennium. While increased State funding at the \$428 million level is critical and welcomed, PERS and medical insurance increases consume virtually all of this increase, meaning that any other expanded allocations can only be covered through tuition and fee increases. COCC continues to struggle to expand faculty, support staff, technology and other resources to accommodate our dramatic enrollment growth over the past five years.

A broad array of PERS reform proposals are under

President's Budget Message

consideration by the Oregon Legislature. Reforms could significantly reduce COCC's annual PERS costs, yet we do not anticipate any clarity on such changes until the end of the Legislative session. The Governor and new Chief Education Officer have prioritized moving from funding distributed solely based on enrollment - to funding at least partially driven by outcomes. As we construct the 2013/14 Budget, we cannot be certain if such changes will occur or the date at which these changes will first impact funding distribution.

The result of all of these variables is that the 2013/14 resources and demands are more challenging to project than in recent years. In response, the General Fund Budget Proposal being presented to the Budget Committee is responsively conservative yet still flexible.

Internally, we are still working on "catching" up with our enrollment. As a result, the various departments submitted about \$3 million in proposed new positions and programs for next year. Only 26 percent of requested budget augmentations were approved by the President's Executive Team, with significant additional proposals contingent on positive results in the factors outlined above.

Administration is requesting a budget with sufficient

spending authority to support moderately positive results from the factors outlined above; however, administration will put a substantial number of these expenditures "on hold" until Legislative, State funding and enrollment factors are clarified. Additionally, one-time transfers will be identified which could buffer revenue declines. If a substantial number of the factors turn negative, there will be additional pressure on the 2013/14 budget.

While COCC projects continued tuition and fee increases, we anticipate our in-district costs for students will remain near the lowest in the state. The College hopes to be able to moderate future tuition increases, if State funding can reach appropriate levels and/or if substantial PERS reform can reduce long-term obligations.

COCC is particularly challenged due to the stagnation of property tax revenue and declining State funding while our enrollment has exploded. In 2007, we projected that by 2012/13, COCC would receive more than \$4,100 in combined total public resources (State revenue + property taxes) per FTE. We are now projecting only slightly more than \$2,500 per student. This shift has required COCC to be more cost efficient and has had significant impact on some of our services to students and the

President's Budget Message

community. Fortunately, COCC's history of conservative fiscal planning and efficient operations have sustained the institution well in this challenging period and placed the institution in a position relatively better than most other regional community colleges.

That said, the challenges are significant - COCC faculty and staff truly "stepped up" over the past few years to meet an extraordinary demand for educational services. With significant growth, it is important to continue to increase staffing and other expenditures to maintain quality and respond to demand.

The 2012/13 Budget included strategic annual transfers from non-general funds to the general fund. This strategy strengthened the 2012/13 Budget and still maintained long-term viability of those non-general funds. The 2013/14 Budget proposes similar transfers.

The non-general funds are adequate for medium-range sustainability; however, we must carefully monitor facility repair and upgrade, preventative maintenance, capital equipment and other funds which may create long-term challenges if funded insufficiently in the short-term.

COCC remains a strong operational and fiscally

sound institution. We have weathered the economic challenges better than most other Oregon community colleges. At the same time, we must understand that compromises forced by the economic crisis have spread resources thin, in some cases diminished services to students and community and created significant long-term challenges. While not certain, we believe our sound fiscal planning and an improving economic environment can support reinvestment in our educational excellence over the long term. If a substantial number of factors turn negative, there will be additional pressure on the 2013-14 budget and beyond.

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 were 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.



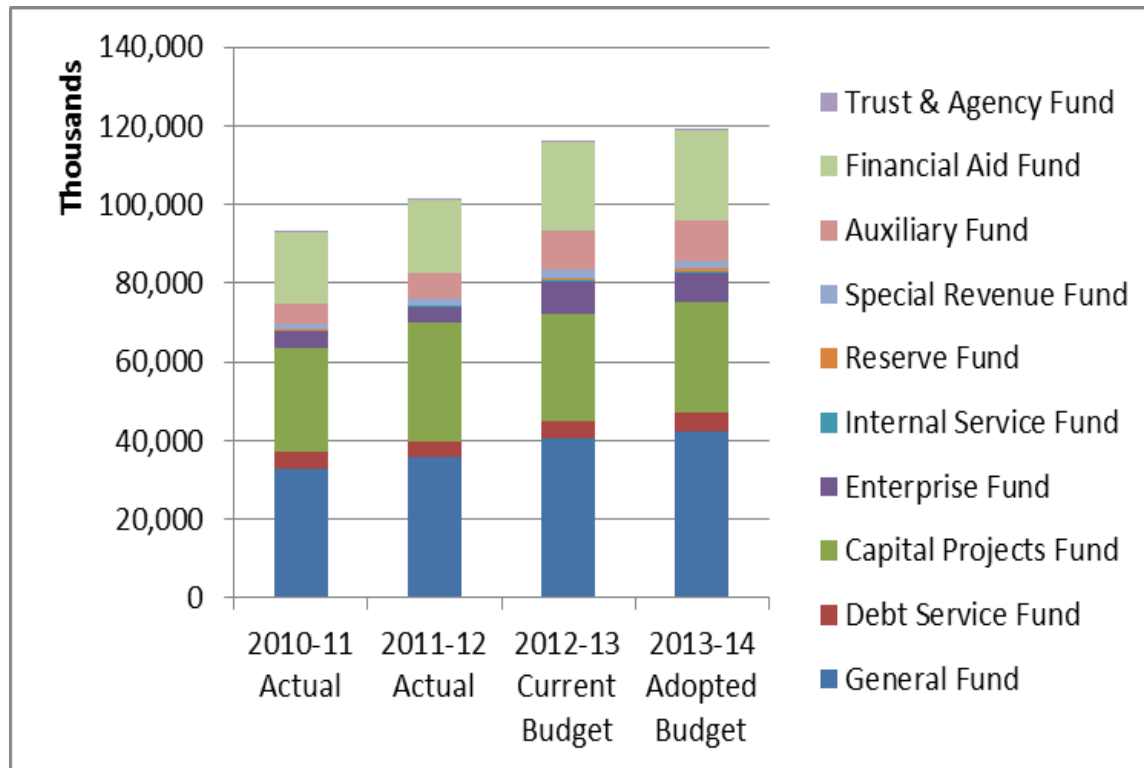
Dr. James E. Middleton, President

Budget Committee Meeting, March 13, 2013

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

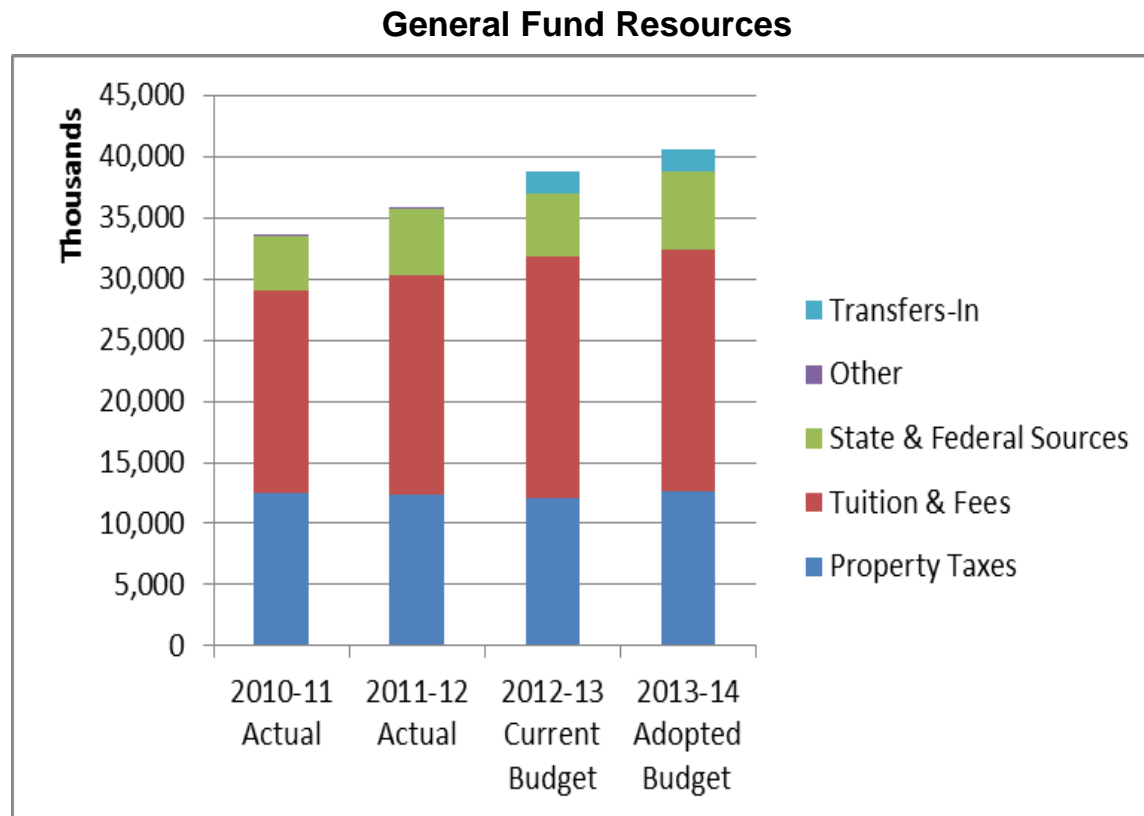
Requirements Summary - All Funds

	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
General Fund	\$ 33,047,262	\$ 35,688,282	\$ 40,449,774	\$ 42,752,144	\$ 42,515,838	\$ 42,515,838
Debt Service Fund	3,918,416	4,105,059	4,289,358	4,488,590	4,488,590	4,488,590
Capital Projects Fund	26,716,347	30,086,104	27,633,820	27,998,138	27,998,138	27,998,138
Enterprise Fund	4,047,828	4,144,089	7,986,819	7,744,533	7,744,533	7,744,533
Internal Service Fund	252,864	274,170	573,990	410,070	410,070	410,070
Reserve Fund	142,113	140,274	480,000	480,000	480,000	480,000
Special Revenue Fund	1,474,346	1,507,135	2,093,600	2,029,866	2,029,866	2,029,866
Auxiliary Fund	5,266,764	6,422,722	9,745,764	10,397,527	10,397,527	10,397,527
Financial Aid Fund	17,915,619	18,748,279	22,605,568	22,697,785	22,697,785	22,697,785
Trust & Agency Fund	12,084	7,084	7,500	3,000	3,000	3,000
Total Requirements	\$ 92,793,643	\$ 101,123,198	\$ 115,866,193	\$ 119,001,653	\$ 118,765,347	\$ 118,765,347

General Fund

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

The General Fund Resources Graph by Type



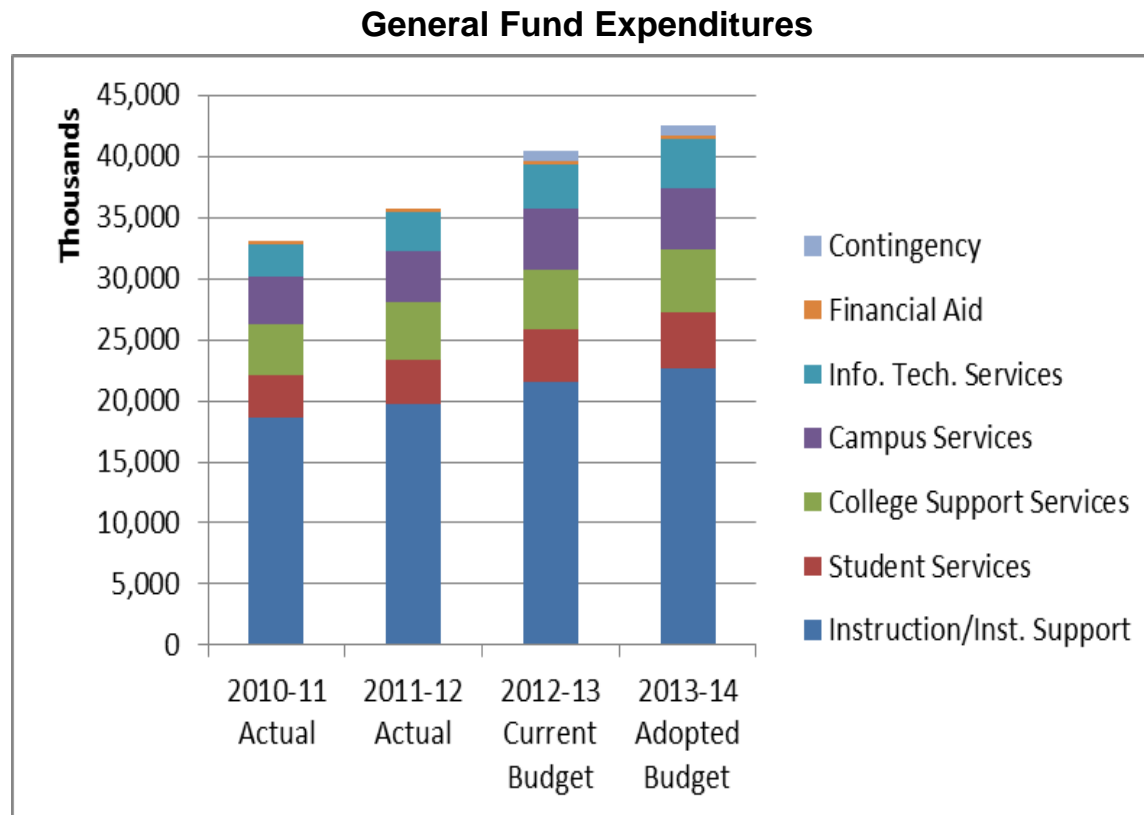
General Fund

General Fund - Resources

	Fiscal Year 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						
Property Taxes						
Current Year	\$ 11,694,978	\$ 11,651,164	\$ 11,246,000	\$ 11,870,000	\$ 11,895,000	\$ 11,895,000
Prior Year	765,143	713,604	873,000	787,000	790,000	790,000
Tuition and Fees	16,527,767	17,884,283	19,736,000	20,241,000	19,723,000	19,723,000
State and Federal Sources						
State Aid for Operations	4,495,668	5,333,271	5,001,000	6,291,000	6,291,000	6,291,000
Federal Grants	16,359	103,777	86,000			
Other Sources						
Interest Income	2,782	1,758	3,000	5,000	5,000	5,000
Miscellaneous Income	47,158	18,155	46,000	70,000	70,000	70,000
Transfers from Other Funds						
Interfund Transfers- In			1,720,000	1,745,000	1,745,000	1,745,000
Total	\$ 33,549,855	\$ 35,706,012	\$ 38,711,000	\$ 41,009,000	\$ 40,519,000	\$ 40,519,000
Beginning Fund Balance	\$ 4,949,258	\$ 5,451,851	\$ 4,900,000	\$ 5,000,000	\$ 5,400,000	\$ 5,400,000
TOTAL RESOURCES	\$ 38,499,113	\$ 41,157,863	\$ 43,611,000	\$ 46,009,000	\$ 45,919,000	\$ 45,919,000

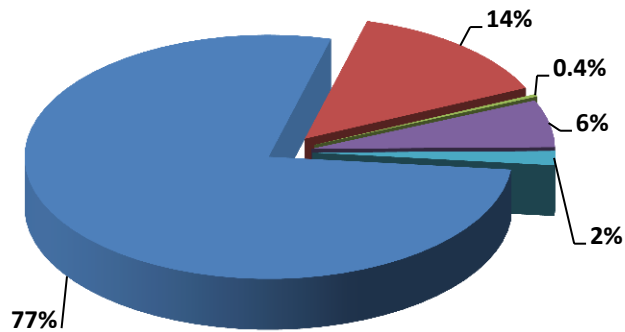
General Fund

The General Fund Expenditures Graph by Function



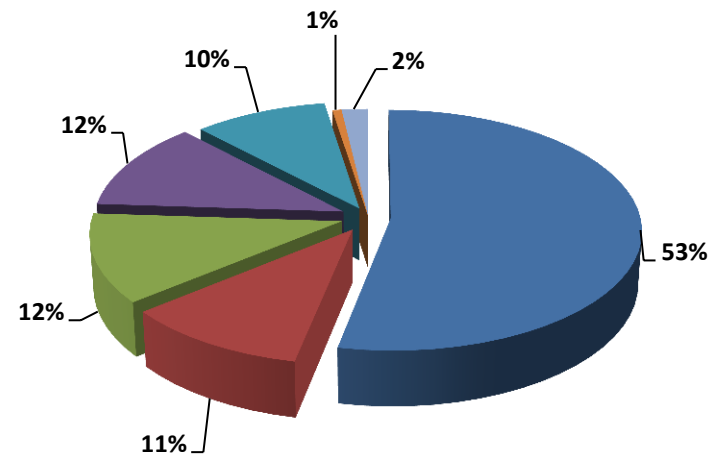
General Fund

BUDGETED EXPENDITURES
 – By Object Classification



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

BUDGETED EXPENDITURES
 – By Function



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

General Fund - Expenditures by Function

	Fiscal Year 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
Instruction						
Humanities Office	\$ 50,618	\$ 56,188	\$ 60,786	\$ 64,069	\$ 64,069	\$ 64,069
Writing/Literature	1,429,918	1,610,679	1,763,657	1,848,350	1,848,350	1,848,350
Foreign Languages	361,043	318,680	381,771	454,724	454,724	454,724
Speech	293,704	390,065	432,239	456,180	456,180	456,180
Social Science Office	58,103	65,285	66,988	73,036	73,036	73,036
Music	272,824	301,326	316,281	329,770	329,770	329,770
Art	467,116	454,272	507,971	535,989	535,989	535,989
Theatre Arts	43,365	49,567	48,933	51,806	51,806	51,806
Fine Arts and Communication Office	66,076	68,728	78,255	82,277	82,277	82,277
Business Administration	540,744	559,107	618,262	644,809	684,359	684,359
Culinary Program	278,894	35,000				
Business Administration Office	49,350	53,530	55,844	59,545	59,545	59,545
Hospitality, Tourism & Recreation	7,610	7,375	5,845	6,690	6,690	6,690
Journalism	7,261	5,472	8,187	8,328	8,328	8,328
World Languages and Cultures Office			17,100	19,383	19,383	19,383
Philosophy	5,720	11,732	12,591	16,762	16,762	16,762
Addiction Studies	86,082	99,154	115,272	121,484	121,484	121,484
Anthropology	121,883	155,606	151,652	164,909	164,909	164,909
Criminal Justice	117,368	145,164	108,883	130,624	168,538	168,538
Economics	111,945	118,879	124,717	133,946	133,946	133,946
Education	120,494	132,639	139,114	227,068	227,068	227,068
Geography	78,440	104,397	121,651	112,920	112,920	112,920
History	254,147	176,664	237,145	251,459	251,459	251,459
Human Development	123,886	113,180	190,650	220,947	220,947	220,947
Political Science	13,459	22,656	19,924	26,620	26,620	26,620
Psychology	297,594	410,686	419,587	395,710	395,710	395,710
Sociology	228,083	174,866	189,387	203,395	203,395	203,395
Oregon Leadership Institute	46,470	57,806	65,224	68,636	68,636	68,636
Adult Basic Education	573,101	594,644	570,294	581,600	570,294	570,294
Regional Svcs. & R.C. Operations	958,904	650,890	670,003	593,514	593,514	593,514
Regional Svcs. & M.C. Operations	1,076	122,853	152,962	175,296	175,296	175,296
Regional Svcs. & P.C. Operations	16,624	64,778	86,308	175,016	175,016	175,016

General Fund - Expenditures by Function

	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
Engineering & Engr. Tech.	\$ 3,300	\$ 626	\$ 5,631	\$ 92,433	\$ 92,433	\$ 92,433
Science Office	68,488	72,400	78,037	80,883	80,883	80,883
Mathematics	1,478,275	1,528,270	1,703,687	1,778,771	1,778,771	1,778,771
Biological Science	823,288	869,289	1,016,513	1,197,393	1,197,393	1,197,393
Chemistry	290,054	308,037	388,012	416,671	416,671	416,671
Physics	171,260	196,289	232,653	146,415	146,415	146,415
Geology	106,005	112,583	120,255	129,228	129,228	129,228
Nursing	802,829	842,833	941,120	985,803	985,803	985,803
Health & Human Performance Office	102,452	131,807	152,144	158,271	158,271	158,271
Health & Human Performance	716,458	861,882	845,858	982,453	982,453	982,453
Math Office	53,850	57,723	59,790	65,767	65,767	65,767
Allied Health	19,440	70,747	105,810	69,104	69,104	69,104
Computer and Information Systems	896,182	958,353	1,026,948	1,092,179	1,092,179	1,092,179
Licensed Massage Therapy	240,925	212,551	221,594	230,434	230,434	230,434
Emergency Medical Services	341,083	373,341	425,792	377,673	377,673	377,673
Dental Assisting	199,670	224,704	228,254	248,064	248,064	248,064
Medical Assisting	70,005	77,750	119,728	119,781	119,781	119,781
Dietary Management	26,974	8,510	12,744	12,977	12,977	12,977
Allied Health Office	49,711	19,495	13,776	13,970	13,970	13,970
Pharmacy Technician	33,441	30,513	29,856	34,447	34,447	34,447
Veterinary Technician Program			112,930	124,969	124,969	124,969
CIS Office		39,644	59,689	52,757	52,757	52,757
Nursing Office	47,643	51,772	55,940	62,366	62,366	62,366
HHP: Health Classes			53,405	28,553	28,553	28,553
HHP: Recreation (O.R.L.T.)	183,013	151,983	169,856	179,993	179,993	179,993
Ponderosa Office	56,054	62,377	62,661	66,139	66,139	66,139
Forestry Technology	400,034	438,349	428,136	426,578	426,578	426,578
Automotive	326,818	334,841	356,142	373,713	373,713	373,713
Office Administration		449	3,398			
Health Information Technology	226,625	242,623	342,706	273,103	273,103	273,103
Manufacturing Processes	291,330	326,211	349,919	418,062	418,062	418,062
Apprenticeship	11,368	9,543	20,410	10,007	10,007	10,007
Wildland Fire Management	56,828	65,836	71,820	73,708	73,708	73,708

General Fund - Expenditures by Function

	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
Structural Fire Science	\$ 77,162	\$ 67,019	\$ 101,904	\$ 146,422	\$ 146,422	\$ 146,422
Geographical Information Systems	124,920	142,398	148,262	155,249	155,249	155,249
Aviation Program	173,997	176,493	225,106	244,335	204,785	204,785
Military Science			1,200	1,200	1,200	1,200
Regional Credit Instruction-Madras		87,684	61,054	71,968	71,968	71,968
Regional Credit Instruction-Prineville		90,273	49,175	54,623	54,623	54,623
Regional Credit Instruction-Redmond	360,105	456,013	288,325	303,122	265,208	265,208
Library Skills	72,799	67,234	58,493	61,715	73,595	73,595
Total Instruction	\$ 15,984,288	\$ 16,900,313	\$ 18,486,216	\$ 19,596,161	\$ 19,596,735	\$ 19,596,735
Instructional Support						
Office of VP of Instruction	\$ 831,216	\$ 566,741	\$ 717,764	\$ 548,300	\$ 455,494	\$ 455,494
Library	882,576	1,044,199	1,084,978	1,140,451	1,128,571	1,128,571
Catalog and Class Schedule	32,499	44,335	28,618	28,618	28,618	28,618
Commencement & Convocation	30,087	27,196	21,840	21,867	21,867	21,867
Tutoring and Testing	381,862	486,905	472,291	488,974	488,974	488,974
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	170,395	190,617	203,477	313,690	313,690	313,690
Instructional Deans	360,780	436,840	540,152	616,262	584,068	584,068
Total Instructional Support	\$ 2,694,415	\$ 2,801,833	\$ 3,074,120	\$ 3,163,162	\$ 3,026,282	\$ 3,026,282

General Fund - Expenditures by Function

	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
Student Services						
Admissions	\$ 265,663	\$ 274,097	\$ 319,769	\$ 1,064,985	\$ 1,064,985	\$ 1,064,985
Counseling Center	70,170	66,605	69,862	72,862	72,862	72,862
Student Life	256,942	272,716	303,597	350,101	350,101	350,101
Financial Aid	514,997	607,222	662,391	691,865	691,865	691,865
Career Services and Job Placement	98,799	101,612	110,823	120,184	120,184	120,184
Student Outreach & Contact	159,551	119,928	195,313	271,385	271,385	271,385
Registrar	486,927	494,328	680,082			
Multicultural Activities	103,163	114,689	148,945	188,266	188,266	188,266
Intramurals	112,546					
Club Sports	83,730	219,166	216,834	226,498	226,498	226,498
Enrollment Cashiering	58,626	64,191	68,630	74,904	74,904	74,904
Disability Services	176,492	224,828	223,379	238,040	238,040	238,040
Office Dean of Student & Enrollment Svcs	487,751	382,960	523,029	432,057	432,057	432,057
Advising	470,250	628,469	623,670	666,073	666,073	666,073
Placement Testing			95,683	96,898	96,898	96,898
Student Retention				117,579	117,579	117,579
Total Student Services	\$ 3,345,607	\$ 3,570,811	\$ 4,242,007	\$ 4,611,697	\$ 4,611,697	\$ 4,611,697

General Fund - Expenditures by Function

	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
College Support Services						
Governing Board	\$ 69,078	\$ 78,300	\$ 88,157	\$ 90,518	\$ 90,518	\$ 90,518
President's Office	308,734	336,165	335,882	353,973	353,973	353,973
Fiscal Services	529,192	586,162	605,595	644,451	644,451	644,451
Campus Safety and Security	434,408	457,854	555,558	590,632	621,054	621,054
Human Resources	375,921	449,551	476,750	525,295	525,295	525,295
Mail Services	197,515	208,871	251,663	262,876	262,876	262,876
College Relations	486,141	554,154	630,792	661,589	661,589	661,589
Chief Financial Officer	358,186	392,187	408,032	487,956	487,956	487,956
Legal, Audit and Professional Svcs	85,271	74,534	85,000	65,000	65,000	65,000
Elections	15,679		18,600	25,000	25,000	25,000
General Institutional Support	733,012	938,657	515,406	446,000	446,000	446,000
Liability and Other Insurance	173,618	207,062	222,000	225,000	225,000	225,000
Institutional Effectiveness	141,227	181,364	294,897	301,562	301,562	301,562
Vice President for Administration	326,618	339,135	361,874	378,609	378,609	378,609
Organizational Development	3,110	5,276	5,313	5,813	5,813	5,813
Total College Support Services	\$ 4,237,710	\$ 4,809,272	\$ 4,855,519	\$ 5,064,274	\$ 5,094,696	\$ 5,094,696
Campus Services						
Custodial Services	\$ 877,879	\$ 911,947	\$ 1,165,773	\$ 1,230,362	\$ 1,230,362	\$ 1,230,362
Utilities	721,695	840,500	1,093,007	1,063,007	1,063,007	1,063,007
Fire & Boiler Insurance	78,320	74,138	109,125	115,446	115,446	115,446
Maintenance of Grounds	256,039	328,207	311,536	372,465	372,465	372,465
Maintenance of Buildings	584,073	613,596	741,947	795,336	795,336	795,336
Plant Additions	755,606	743,767	775,305	688,811	588,811	588,811
Plant Administration	191,789	184,659	283,883	299,302	299,302	299,302
Redmond Campus Infrastructure	337,135	276,417	387,288	390,928	360,506	360,506
Campus Shuttle	66,199	91,279	102,854	112,114	112,114	112,114
Madras Campus Infrastructure		43,498	35,000	47,000	47,000	47,000
Prineville Campus Infrastructure		49,730	12,100	53,053	53,053	53,053
Total Campus Services	\$ 3,868,735	\$ 4,157,738	\$ 5,017,818	\$ 5,167,824	\$ 5,037,402	\$ 5,037,402

General Fund - Expenditures by Function

	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
Information Technology						
Information Technology Services	\$ 1,076,380	\$ 1,318,842	\$ 1,529,028	\$ 1,483,350	\$ 1,483,350	\$ 1,483,350
Management Information Systems	529,979	600,080	630,312	668,023	668,023	668,023
User Services	518,645	537,466	606,230	780,638	780,638	780,638
Enterprise Computing Services	177,818	208,274	264,730	425,871	425,871	425,871
Network/Telecom & Media Services	402,455	492,105	579,308	554,881	554,881	554,881
Web Development	1,345	83,144	91,482	95,081	95,081	95,081
Regional IT Services - Prineville				64,675	64,675	64,675
Total Information Technology	\$ 2,706,622	\$ 3,239,911	\$ 3,701,090	\$ 4,072,519	\$ 4,072,519	\$ 4,072,519
Financial Aid						
Financial Aid Transactions	\$ 209,885	\$ 208,404	\$ 273,004	\$ 276,507	\$ 276,507	\$ 276,507
Total Financial Aid	\$ 209,885	\$ 208,404	\$ 273,004	\$ 276,507	\$ 276,507	\$ 276,507
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Requirements	\$ 33,047,262	\$ 35,688,282	\$ 40,449,774	\$ 42,752,144	\$ 42,515,838	\$ 42,515,838
Ending Fund Balance	\$ 5,451,851	\$ 5,469,581	\$ 3,161,226	\$ 3,256,856	\$ 3,403,162	\$ 3,403,162
Total Requirements	\$ 38,499,113	\$ 41,157,863	\$ 43,611,000	\$ 46,009,000	\$ 45,919,000	\$ 45,919,000

General Fund - Expenditures by Category

							Fiscal Year 2013-2014 ADOPTED Budget
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	
Instruction							
Humanities Office	1.1	\$ 60,315	\$ 3,754	\$	\$	\$	\$ 64,069
Writing/Literature	20.4	1,825,839	22,511				1,848,350
Foreign Languages	5.0	440,845	13,879				454,724
Speech	4.6	452,150	4,030				456,180
Social Science Office	1.2	67,196	5,840				73,036
Music	4.0	306,202	23,568				329,770
Art	7.5	507,906	28,083				535,989
Theatre Arts	0.4	51,069	737				51,806
Fine Arts and Communication Office	1.2	75,036	7,241				82,277
Business Administration	7.8	663,666	20,693				684,359
Business Administration Office	1.0	57,087	2,458				59,545
Hospitality, Tourism & Recreation	0.1	4,856	1,834				6,690
Journalism	0.1	7,149	1,179				8,328
World Languages and Cultures Office	0.8	16,883	2,500				19,383
Philosophy	0.3	16,234	528				16,762
Addiction Studies	1.6	118,538	2,946				121,484
Anthropology	2.0	163,519	1,390				164,909
Criminal Justice	2.1	166,547	1,991				168,538
Economics	1.1	132,264	1,682				133,946
Education	2.8	222,662	4,406				227,068
Geography	1.6	110,928	1,992				112,920
History	2.7	249,325	2,134				251,459
Human Development	2.9	201,165	19,782				220,947
Political Science	0.5	25,920	700				26,620
Psychology	4.6	382,682	13,028				395,710
Sociology	2.4	201,497	1,898				203,395
Oregon Leadership Institute	0.5	51,467	17,169				68,636
Adult Basic Education					570,294		570,294
Regional Svcs. & R.C. Operations	3.7	300,457	19,152		273,905		593,514
Regional Svcs. & M.C. Operations	2.6	165,796	9,500				175,296
Regional Svcs. & P.C. Operations	1.0	103,816	71,200				175,016
Engineering & Engr. Tech.	1.0	90,075	2,358				92,433

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-2014 ADOPTED Budget
Science Office	1.0	\$ 68,617	\$ 12,266	\$	\$	\$	\$ 80,883
Mathematics	21.6	1,753,938	24,833				1,778,771
Biological Science	12.9	1,136,466	60,927				1,197,393
Chemistry	4.7	404,569	12,102				416,671
Physics	1.4	138,074	8,341				146,415
Geology	1.1	122,640	6,588				129,228
Nursing	12.7	939,753	46,050				985,803
Health & Human Performance Office	3.3	150,232	8,039				158,271
Health & Human Performance	10.6	911,157	71,296				982,453
Math Office	1.0	64,740	1,027				65,767
Allied Health	1.8	67,807	1,297				69,104
Computer and Information Systems	11.9	1,050,757	41,422				1,092,179
Licensed Massage Therapy	4.2	216,361	14,073				230,434
Emergency Medical Services	5.6	268,233	109,440				377,673
Dental Assisting	2.9	229,980	18,084				248,064
Medical Assisting	1.8	105,948	13,833				119,781
Dietary Management	0.2	11,897	1,080				12,977
Allied Health Office	0.4	9,914	4,056				13,970
Pharmacy Technician	0.5	21,202	13,245				34,447
Veterinary Technician Program	1.7	96,637	28,332				124,969
CIS Office	1.0	52,257	500				52,757
Nursing Office	1.2	60,735	1,631				62,366
HHP: Health Classes	0.5	28,553					28,553
HHP: Recreation (O.R.L.T.)	2.2	175,884	4,109				179,993
Ponderosa Office	1.0	62,088	4,051				66,139
Forestry Technology	4.4	373,512	53,066				426,578
Automotive	5.1	354,211	19,502				373,713
Office Administration							
Health Information Technology	3.3	255,981	17,122				273,103
Manufacturing Processes	5.1	365,898	52,164				418,062
Apprenticeship	0.2	9,442	565				10,007
Wildland Fire Management	1.1	59,418	14,290				73,708
Structural Fire Science	1.7	124,810	21,612				146,422

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-2014 ADOPTED Budget
Geographical Information Systems	1.4	\$ 146,151	\$ 9,098	\$	\$	\$	\$ 155,249
Aviation Program	2.7	192,846	11,939				204,785
Military Science	1.0		1,200				1,200
Regional Credit Instruction-Madras	0.8	64,568	7,400				71,968
Regional Credit Instruction-Prineville	5.0	52,223	2,400				54,623
Regional Credit Instruction-Redmond	4.5	250,922	14,286				265,208
Library Skills	0.3	72,803	792				73,595
Total Instruction	232.4	\$ 17,710,315	\$ 1,042,221	\$ -	\$ 844,199	\$ -	\$ 19,596,735
Instructional Support							
Office of VP of Instruction	4.1	\$ 359,803	\$ 23,691	\$	\$ 72,000	\$	\$ 455,494
Library	13.2	899,555	129,016	100,000			1,128,571
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,358	20,509				21,867
Tutoring and Testing	14.4	483,598	5,376				488,974
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	2.9	245,774	67,916				313,690
Instructional Deans	5.2	559,711	24,357				584,068
Total Instructional Support	39.9	\$ 2,549,799	\$ 299,483	\$ 100,000	\$ 77,000	\$ -	\$ 3,026,282

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-2014 ADOPTED Budget
Student Services							
Admissions	14.8	\$ 999,628	\$ 65,357	\$	\$	\$	\$ 1,064,985
Counseling Center		-	72,862				72,862
Student Life	4.3	291,571	48,945		9,585		350,101
Financial Aid	9.3	662,926	28,939				691,865
Career Services and Job Placement	1.5	107,508	12,676				120,184
Student Outreach & Contact	2.2	139,941	131,444				271,385
Registrar							
Multicultural Activities	2.0	150,020	38,246				188,266
Club Sports	2.7	136,353	90,145				226,498
Enrollment Cashiering	1.1	70,986	3,918				74,904
Disability Services	3.8	219,663	18,377				238,040
Office Dean of Student & Enroll Svc	4.7	399,074	32,983				432,057
Advising	8.3	624,438	41,635				666,073
Placement Testing	1.2	63,798	33,100				96,898
Student Retention	1.1	100,479	17,100				117,579
Total Student Services	57.0	\$ 3,966,385	\$ 635,727	\$ -	\$ 9,585	\$ -	\$ 4,611,697

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-2014 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 42,084	\$ 48,434	\$	\$	\$	\$ 90,518
President's Office	1.6	329,398	24,575				353,973
Fiscal Services	6.8	628,151	16,300				644,451
Campus Public Safety	7.3	468,559	152,495				621,054
Human Resources	5.1	418,150	107,145				525,295
Mail Services	1.3	79,176	183,700				262,876
College Relations	6.9	537,387	124,202				661,589
Chief Financial Officer	4.6	465,182	22,774				487,956
Legal, Audit and Professional Svcs			65,000				65,000
Elections			25,000				25,000
General Institutional Support		220,000	120,000	50,000	56,000		446,000
Liability and Other Insurance			75,000		150,000		225,000
Institutional Effectiveness	3.6	265,683	35,879				301,562
Vice President for Administration	2.0	279,423	43,596		55,590		378,609
Organizational Development			5,813				5,813
Total College Support Services	39.7	\$ 3,733,193	\$ 1,049,913	\$ 50,000	\$ 261,590	\$ -	\$ 5,094,696
Campus Services							
Custodial Services	20.0	\$ 1,142,005	\$ 88,357	\$	\$	\$	\$ 1,230,362
Utilities			998,007		65,000		1,063,007
Fire & Boiler Insurance			115,446				115,446
Maintenance of Grounds	4.5	252,803	119,662				372,465
Maintenance of Buildings	8.0	546,516	248,820				795,336
Plant Additions					588,811		588,811
Plant Administration	3.1	264,642	34,660				299,302
Redmond Campus Infrastructure	2.8	161,060	118,838		80,608		360,506
Campus Shuttle	2.3	97,919	14,195				112,114
Madras Campus Infrastructure			47,000				47,000
Prineville Campus Infrastructure			53,053				53,053
Total Campus Services	40.7	\$ 2,464,945	\$ 1,838,038	\$ -	\$ 734,419	\$ -	\$ 5,037,402

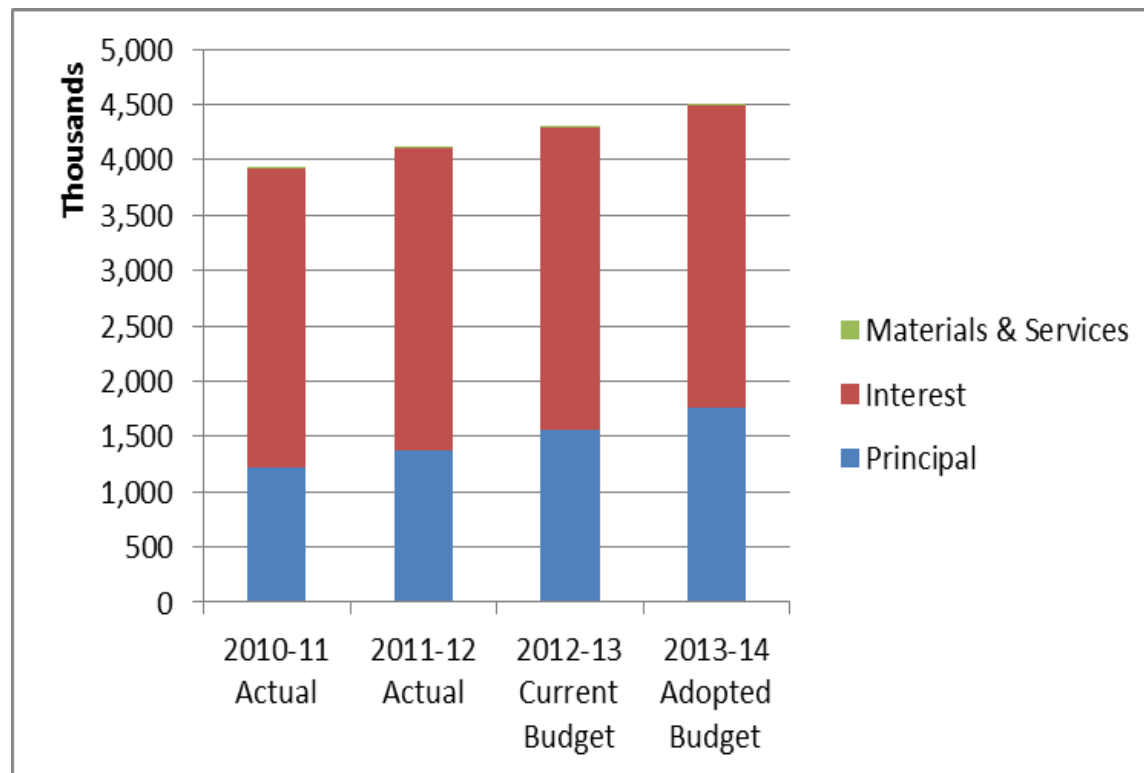
General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-2014 ADOPTED Budget
Information Technology							
Information Technology Services	3.0	\$ 310,317	\$ 649,376	\$ -	\$ 523,657	\$ -	\$ 1,483,350
Management Information Systems	6.2	634,036	33,987				668,023
User Services	12.6	705,934	74,704				780,638
Enterprise Computing Services	4.3	405,646	20,225				425,871
Network/Telecom & Media Services	4.8	357,547	197,334				554,881
Web Development	1.0	92,081	3,000				95,081
Regional IT Services - Prineville			64,675				64,675
Total Information Technology	31.9	\$ 2,505,561	\$ 1,043,301	\$ -	\$ 523,657	\$ -	\$ 4,072,519
Financial Aid							
Financial Aid Transactions		\$ -	\$ 52,897	\$ -	\$ 223,610	\$ -	\$ 276,507
Total Financial Aid	-	\$ -	\$ 52,897	\$ -	\$ 223,610	\$ -	\$ 276,507
Contingency							
Contingency		\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total Contingency	-	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total General Fund Expenses	441.6	\$ 32,930,198	\$ 5,961,580	\$ 150,000	\$ 2,674,060	\$ 800,000	\$ 42,515,838

Debt Service Fund

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.

Debt Service Fund Expenditures



Debt Service Fund - Resources and Requirements

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

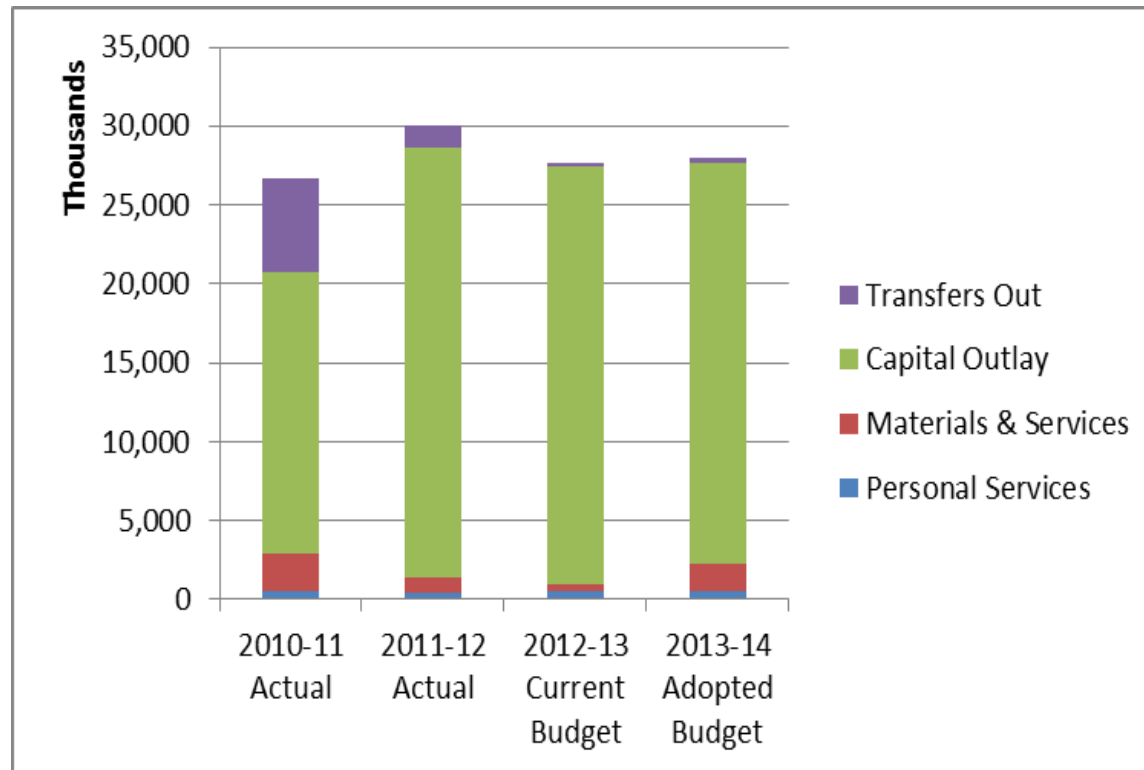
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Fiscal Year 2013-14 ADOPTED Budget
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					911,543
Rental Income					491,775		491,775
Interest Income	150				10		160
Transfers In			80,608	164,505		65,000	310,113
Total Resources	<u>\$ 2,809,325</u>	<u>\$ 911,543</u>	<u>\$ 84,096</u>	<u>\$ 166,488</u>	<u>\$ 493,785</u>	<u>\$ 69,837</u>	<u>\$ 4,535,074</u>
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	<u>\$ 2,809,325</u>	<u>\$ 911,543</u>	<u>\$ 84,096</u>	<u>\$ 166,488</u>	<u>\$ 493,785</u>	<u>\$ 69,837</u>	<u>\$ 4,535,074</u>

Capital Projects Fund

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Major sources of revenue are transfers from the general fund and bond proceeds.

Capital Projects Fund Expenditures



Capital Projects Fund - Resources and Requirements

	Fiscal Year 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	\$ 15,785,477	\$ 15,785,477
Grants	1,718,596	5,711,479	5,700,000	5,700,000	5,700,000	5,700,000
Other Income	421,011	401,784	2,184,200	539,200	539,200	539,200
Donations	2,071,000	606,909				
Bond Sale Proceeds				22,500,000	22,500,000	22,500,000
Interest Income	354,889	(2,799)	60,782	46,500	46,500	46,500
Transfers In	7,978,441	2,759,823	2,563,695	1,812,468	1,712,468	1,712,468
Total Resources	\$ 65,326,552	\$ 48,087,401	\$ 31,118,677	\$ 46,383,645	\$ 46,283,645	\$ 46,283,645
Requirements						
Personnel Services	\$ 485,178	\$ 467,813	\$ 510,868	\$ 503,633	\$ 503,633	\$ 503,633
Materials and Services	2,460,705	978,992	454,000	1,755,000	1,755,000	1,755,000
Capital Outlay	17,777,637	27,234,112	26,458,132	25,425,000	25,425,000	25,425,000
Transfers Out	5,992,827	1,405,187	210,820	314,505	314,505	314,505
Ending Fund Balance	38,610,205	18,001,297	3,484,857	18,385,507	18,285,507	18,285,507
Total Requirements	\$ 65,326,552	\$ 48,087,401	\$ 31,118,677	\$ 46,383,645	\$ 46,283,645	\$ 46,283,645

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>G.O. Bond Projects</u>	<u>Campus Center Building</u>	<u>Bookstore Construction</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Residence Hall Construction</u>	<u>Veterinary Technician Remodel</u>
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							22,500,000	
Interest Income		22,000	940	1,000	6,600	570		
Transfers In				100,000	240,090	348,721	350,000	150,000
Total Resources		<u>\$ 14,559,477</u>	<u>\$ 288,940</u>	<u>\$ 401,000</u>	<u>\$ 2,746,690</u>	<u>\$ 539,291</u>	<u>\$ 22,850,000</u>	<u>\$ 150,000</u>
Requirements								
Personnel Services	5.3	\$ 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	96,690	39,291	15,350,000	
Total Requirements	<u>5.30</u>	<u>\$ 14,559,477</u>	<u>\$ 288,940</u>	<u>\$ 401,000</u>	<u>\$ 2,746,690</u>	<u>\$ 539,291</u>	<u>\$ 22,850,000</u>	<u>\$ 150,000</u>

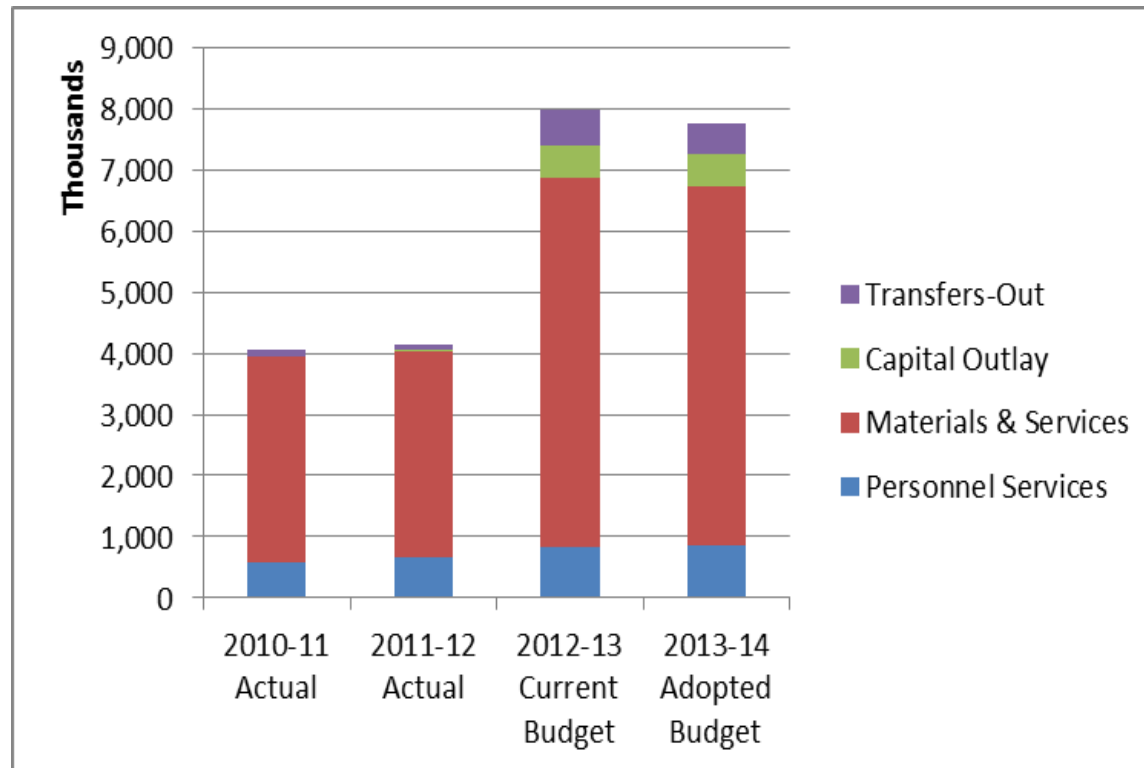
Capital Projects Fund - Resources and Requirements by Project

	Life Cycle Technology Replacement	Higher Ed. Building Maintenance and Repair	Capital Equipment Fund	IT Server/ Infrastructure	Redmond Campus	Chandler Lab	Fiscal Year 2013-14 ADOPTED 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			1,712,468
Total Resources	\$ 548,174	\$ 1,189,800	\$ 595,000	\$ 740,573	\$ 1,239,000	\$ 435,700	\$ 46,283,645
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	18,285,507
Total Requirements	\$ 548,174	\$ 1,189,800	\$ 595,000	\$ 740,573	\$ 1,239,000	\$ 435,700	\$ 46,283,645

Enterprise Fund

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

Enterprise Fund Expenditures



Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 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	\$ 626,347	\$ 626,347
Room and Board		671,558	622,914	807,206	807,206	807,206	807,206
Interest Income		69	1,292	4,720	2,527	2,527	2,527
Total Resources		<u>\$ 1,412,818</u>	<u>\$ 1,489,020</u>	<u>\$ 1,711,926</u>	<u>\$ 1,436,080</u>	<u>\$ 1,436,080</u>	<u>\$ 1,436,080</u>
Requirements							
Personnel Services	3.4	\$ 148,849	\$ 186,767	\$ 201,300	\$ 212,125	\$ 212,125	\$ 212,125
Materials and Services		398,257	322,180	466,937	466,937	466,937	466,937
Capital Outlay		898	9,949	20,000	20,000	20,000	20,000
Transfers Out				350,000	350,000	350,000	350,000
Ending Net Working Capital		864,814	970,124	673,689	387,018	387,018	387,018
Total Requirements	<u>3.4</u>	<u>\$ 1,412,818</u>	<u>\$ 1,489,020</u>	<u>\$ 1,711,926</u>	<u>\$ 1,436,080</u>	<u>\$ 1,436,080</u>	<u>\$ 1,436,080</u>

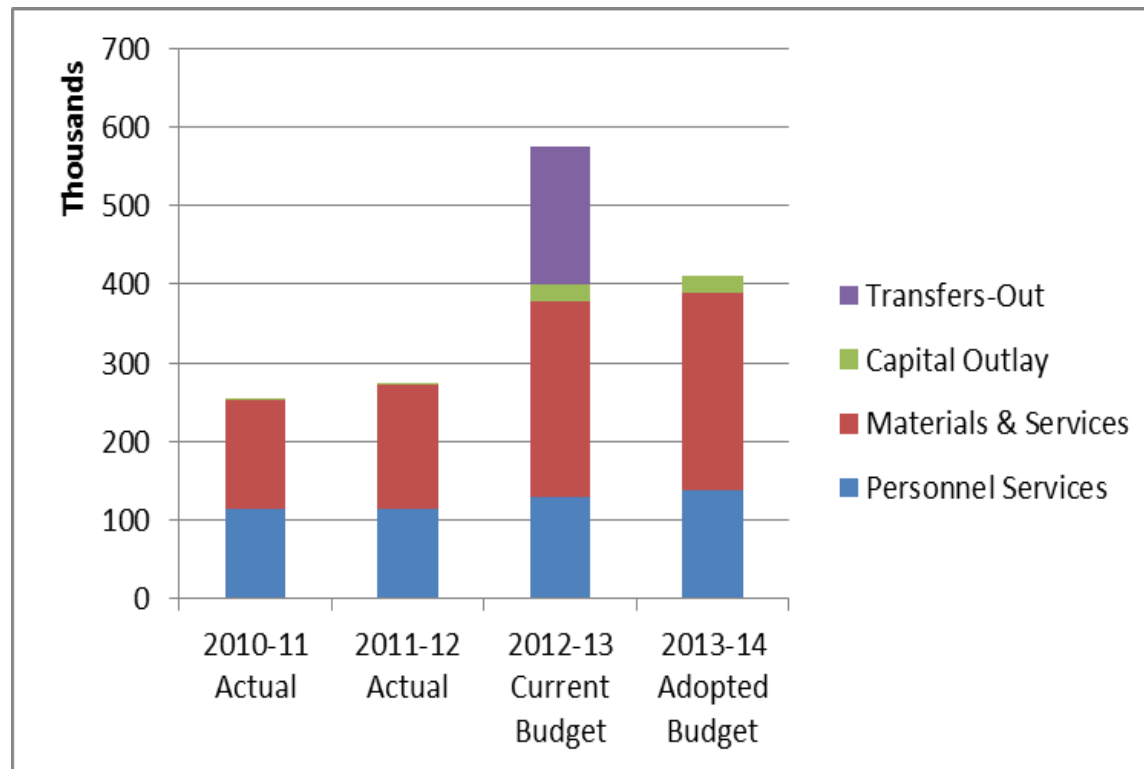
Enterprise Fund - Resources and Requirements

	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	\$ 2,980,000	\$ 2,980,000
Bookstore Sales		4,111,195	4,121,127	6,388,861	6,388,000	6,388,000	6,388,000
Other		23,070	23,252				
Interest Income		922	3,107	4,000	4,000	4,000	4,000
Total Resources		<u>\$ 6,194,231</u>	<u>\$ 6,841,893</u>	<u>\$ 9,491,061</u>	<u>\$ 9,372,000</u>	<u>\$ 9,372,000</u>	<u>\$ 9,372,000</u>
Requirements							
Personnel Services	9.6	\$ 421,469	\$ 469,334	\$ 630,222	\$ 660,521	\$ 660,521	\$ 660,521
Materials and Services		2,967,461	3,052,975	5,568,360	5,384,950	5,384,950	5,384,950
Capital Outlay		10,894	2,884	500,000	500,000	500,000	500,000
Transfers Out		100,000	100,000	250,000	150,000	150,000	150,000
Ending Net Working Capital		2,694,407	3,216,700	2,542,479	2,676,529	2,676,529	2,676,529
Total Requirements	<u>9.6</u>	<u>\$ 6,194,231</u>	<u>\$ 6,841,893</u>	<u>\$ 9,491,061</u>	<u>\$ 9,372,000</u>	<u>\$ 9,372,000</u>	<u>\$ 9,372,000</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 2,800,235	\$ 3,559,221	\$ 3,998,200	\$ 3,606,347	\$ 3,606,347	\$ 3,606,347
Total Resources		4,806,814	4,771,692	7,204,787	7,201,733	7,201,733	7,201,733
Total Requirements		4,047,828	4,144,089	7,986,819	7,744,533	7,744,533	7,744,533
Ending Net Working Capital	<u>13.0</u>	<u>\$ 3,559,221</u>	<u>\$ 4,186,824</u>	<u>\$ 3,216,168</u>	<u>\$ 3,063,547</u>	<u>\$ 3,063,547</u>	<u>\$ 3,063,547</u>

Internal Service Fund

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

Internal Service Fund Expenditures



Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 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
Centralized Services							
Resources							
Beginning Fund Balance		\$ 317,427	\$ 411,033	\$ 248,000	\$ 207,791	\$ 207,791	\$ 207,791
User Charges		240,019	250,771	273,047	265,000	265,000	265,000
Interest Income		187	637	1,000	800	800	800
Total Resources		<u>\$ 557,633</u>	<u>\$ 662,441</u>	<u>\$ 522,047</u>	<u>\$ 473,591</u>	<u>\$ 473,591</u>	<u>\$ 473,591</u>
Requirements							
Personnel Services	1.5	\$ 81,201	\$ 83,457	\$ 102,260	\$ 108,542	\$ 108,542	\$ 108,542
Materials and Services		65,344	78,700	150,000	150,900	150,900	150,900
Capital Outlay		55	1,638	20,000	20,000	20,000	20,000
Transfers Out				150,000			
Ending Fund Balance		411,033	498,646	99,787	194,149	194,149	194,149
Total Requirements	<u>1.5</u>	<u>\$ 557,633</u>	<u>\$ 662,441</u>	<u>\$ 522,047</u>	<u>\$ 473,591</u>	<u>\$ 473,591</u>	<u>\$ 473,591</u>

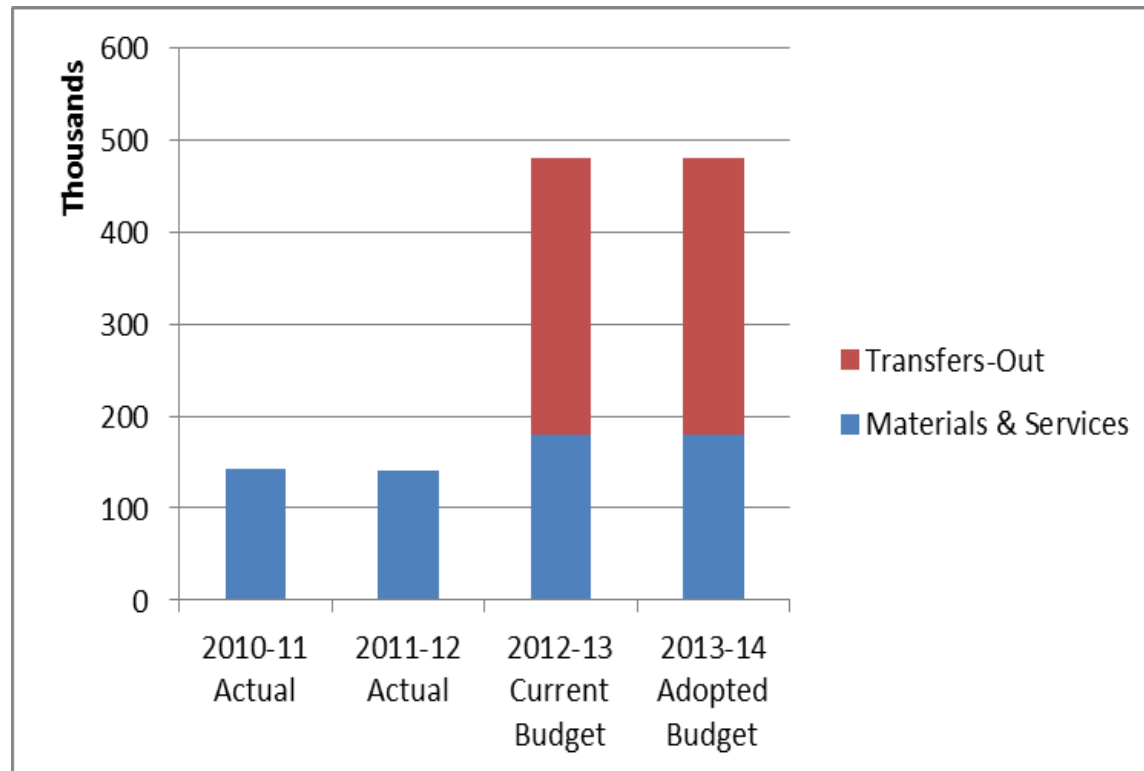
Internal Service Fund - Resources and Requirements

	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	\$ 38,000	\$ 38,000
User Charges		114,227	102,708	124,373	123,000	123,000	123,000
Interest Income		37	104	295	295	295	295
Total Resources		<u>\$ 181,789</u>	<u>\$ 178,337</u>	<u>\$ 184,168</u>	<u>\$ 161,295</u>	<u>\$ 161,295</u>	<u>\$ 161,295</u>
Requirements							
Personnel Services	0.3	\$ 33,805	\$ 31,677	\$ 26,935	\$ 30,128	\$ 30,128	\$ 30,128
Materials and Services		72,459	78,698	98,795	99,500	99,500	99,500
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out				25,000			
Ending Fund Balance		75,525	67,962	32,438	30,667	30,667	30,667
Total Requirements	<u>0.3</u>	<u>\$ 181,789</u>	<u>\$ 178,337</u>	<u>\$ 184,168</u>	<u>\$ 161,295</u>	<u>\$ 161,295</u>	<u>\$ 161,295</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 384,952	\$ 486,558	\$ 307,500	\$ 245,791	\$ 245,791	\$ 245,791
Total Resources		354,470	354,220	398,715	389,095	389,095	389,095
Total Requirements		252,864	274,170	573,990	410,070	410,070	410,070
Ending Fund Balance	<u>1.8</u>	<u>\$ 486,558</u>	<u>\$ 566,608</u>	<u>\$ 132,225</u>	<u>\$ 224,816</u>	<u>\$ 224,816</u>	<u>\$ 224,816</u>

Reserve Fund

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

Reserve Fund Expenditures



Reserve Fund - Resources and Requirements

	Fiscal Year 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	\$ 867,950	\$ 867,950
Interest Income	635	1,524	4,615	3,889	3,889	3,889
Total Resources	<u>\$ 1,287,087</u>	<u>\$ 1,146,498</u>	<u>\$ 1,017,699</u>	<u>\$ 871,839</u>	<u>\$ 871,839</u>	<u>\$ 871,839</u>
Requirements						
Materials and Services	\$ 142,113	\$ 140,274	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Ending Fund Balance	1,144,974	1,006,224	837,699	691,839	691,839	691,839
Total Requirements	<u>\$ 1,287,087</u>	<u>\$ 1,146,498</u>	<u>\$ 1,017,699</u>	<u>\$ 871,839</u>	<u>\$ 871,839</u>	<u>\$ 871,839</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 2,014,334	\$ 2,015,387	\$ 1,774,838	\$ 1,718,216	\$ 1,718,216	\$ 1,718,216
Interest Income	1,053	2,829	8,124	7,851	7,851	7,851
Total Resources	<u>\$ 2,015,387</u>	<u>\$ 2,018,216</u>	<u>\$ 1,782,962</u>	<u>\$ 1,726,067</u>	<u>\$ 1,726,067</u>	<u>\$ 1,726,067</u>
Requirements						
Transfers Out	\$	\$	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	2,015,387	2,018,216	1,482,962	1,426,067	1,426,067	1,426,067
Total Requirements	<u>\$ 2,015,387</u>	<u>\$ 2,018,216</u>	<u>\$ 1,782,962</u>	<u>\$ 1,726,067</u>	<u>\$ 1,726,067</u>	<u>\$ 1,726,067</u>

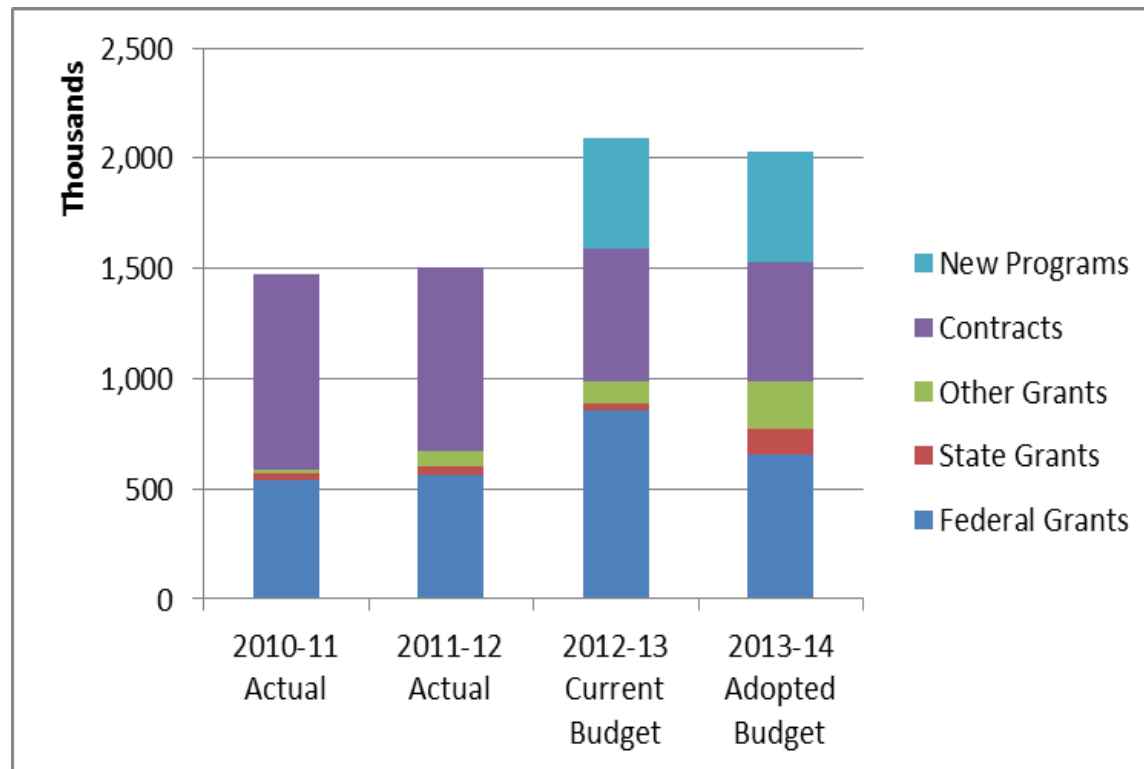
Reserve Fund - Resources and Requirements

	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	\$ 2,586,166	\$ 2,586,166
Total Resources	1,688	4,353	12,739	11,740	11,740	11,740
Total Requirements	142,113	140,274	480,000	480,000	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>\$ 2,117,906</u>	<u>\$ 2,117,906</u>

Special Revenue Fund

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

Special Revenue Fund Expenditures



Special Revenue Fund - Resources and Requirements

	Fiscal Year 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	\$ 50,000	\$ 50,000
Federal Grants	494,799	518,403	734,715	580,131	580,131	580,131
Tuition and Fees	50,360	40,281	50,000	40,000	40,000	40,000
Other Income						
Transfers In	35,974	34,639	34,639	34,639	34,639	34,639
Total Resources	<u>\$ 584,219</u>	<u>\$ 640,786</u>	<u>\$ 854,354</u>	<u>\$ 704,770</u>	<u>\$ 704,770</u>	<u>\$ 704,770</u>
Requirements						
Personnel Services	\$ 408,011	\$ 518,791	\$ 698,160	\$ 481,970	\$ 481,970	\$ 481,970
Materials and Services	59,650	43,557	156,194	172,800	172,800	172,800
Capital Outlay	69,095					
Ending Fund Balance	47,463	78,438		50,000	50,000	50,000
Total Requirements	<u>\$ 584,219</u>	<u>\$ 640,786</u>	<u>\$ 854,354</u>	<u>\$ 704,770</u>	<u>\$ 704,770</u>	<u>\$ 704,770</u>

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	\$ -	\$	\$	\$	\$
State Grants	(63,065)	40,304	34,804	119,112	119,112	119,112
Total Resources	<u>\$ 34,665</u>	<u>\$ 40,304</u>	<u>\$ 34,804</u>	<u>\$ 119,112</u>	<u>\$ 119,112</u>	<u>\$ 119,112</u>
Requirements						
Personnel Services	\$ 27,531	\$ 34,804	\$ 34,804	\$ 95,067	\$ 95,067	\$ 95,067
Materials and Services	7,134	5,500		24,045	24,045	24,045
Ending Fund Balance						
Total Requirements	<u>\$ 34,665</u>	<u>\$ 40,304</u>	<u>\$ 34,804</u>	<u>\$ 119,112</u>	<u>\$ 119,112</u>	<u>\$ 119,112</u>
Other Grants						
Resources						
Beginning Fund Balance	\$ 82,529	\$ 102,012	\$ 57,000	\$ 112,100	\$ 112,100	\$ 112,100
Grant Income	32,000	96,367	46,006	112,000	112,000	112,000
Total Resources	<u>\$ 114,529</u>	<u>\$ 198,379</u>	<u>\$ 103,006</u>	<u>\$ 224,100</u>	<u>\$ 224,100</u>	<u>\$ 224,100</u>
Requirements						
Personnel Services	\$ 8,305	\$ 38,973	\$ 82,391	\$ 99,264	\$ 99,264	\$ 99,264
Materials and Services	2,624	20,225	12,850	35,000	35,000	35,000
Capital Outlay	1,588	5,802		80,000	80,000	80,000
Ending Fund Balance	102,012	133,379	7,765	9,836	9,836	9,836
Total Requirements	<u>\$ 114,529</u>	<u>\$ 198,379</u>	<u>\$ 103,006</u>	<u>\$ 224,100</u>	<u>\$ 224,100</u>	<u>\$ 224,100</u>

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	\$ 10,000	\$ 10,000
Tuition and Fees		\$ 150				
Contract Income	822,787	832,358	583,476	531,720	531,720	531,720
Other Income	3,686					
Transfers In	11,671					
Total Resources	<u>\$ 917,945</u>	<u>\$ 860,045</u>	<u>\$ 609,201</u>	<u>\$ 541,720</u>	<u>\$ 541,720</u>	<u>\$ 541,720</u>
Requirements						
Personnel Services	\$ 638,582	\$ 673,632	\$ 454,173	\$ 448,382	\$ 448,382	\$ 448,382
Materials and Services	240,155	164,816	155,028	93,338	93,338	93,338
Capital Outlay		1,035				
Transfers out	11,671					
Ending Fund Balance	27,537	20,562				
Total Requirements	<u>\$ 917,945</u>	<u>\$ 860,045</u>	<u>\$ 609,201</u>	<u>\$ 541,720</u>	<u>\$ 541,720</u>	<u>\$ 541,720</u>

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	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			500,000	500,000	500,000	500,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Requirements						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Special Revenue Fund Total						
Beginning Fund Balance	\$ 263,146	\$ 177,012	\$ 117,725	\$ 172,100	\$ 172,100	\$ 172,100
Total Resources	1,388,212	1,562,502	1,983,640	1,917,602	1,917,602	1,917,602
Total Requirements	1,474,346	1,507,135	2,093,600	2,029,866	2,029,866	2,029,866
Ending Fund Balance	<u>\$ 177,012</u>	<u>\$ 232,379</u>	<u>\$ 7,765</u>	<u>\$ 59,836</u>	<u>\$ 59,836</u>	<u>\$ 59,836</u>

Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 ADOPTED 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

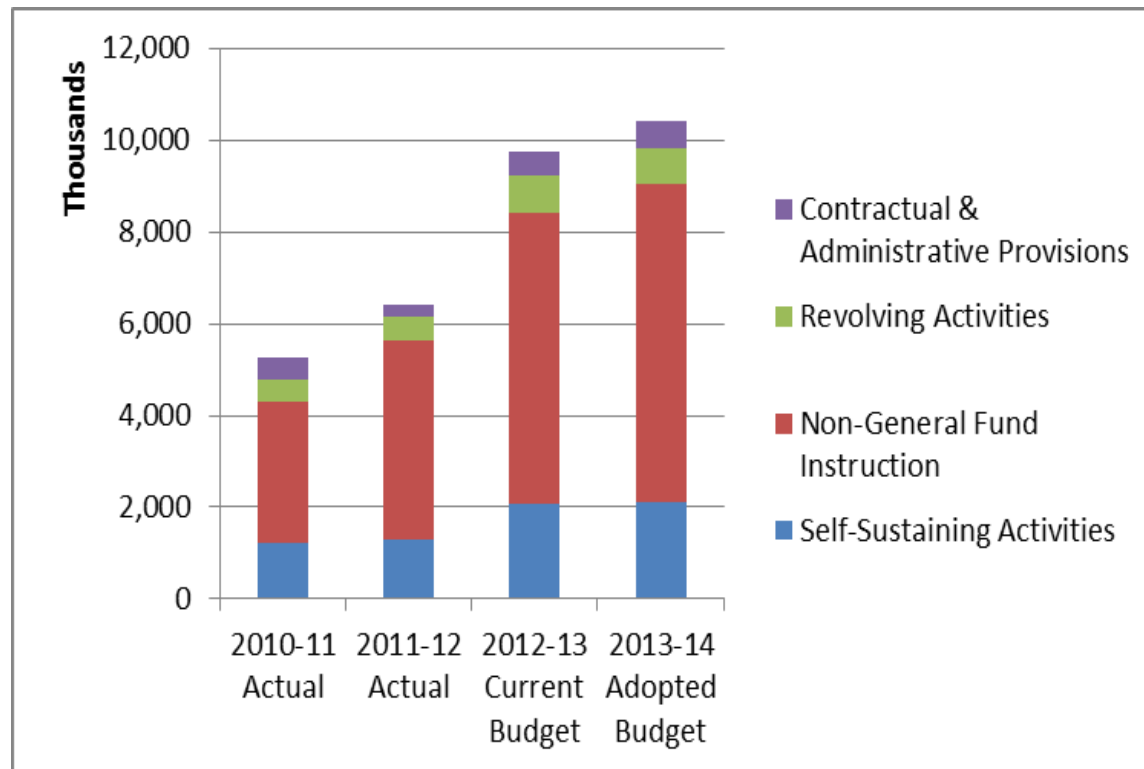
Special Revenue Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2013-14 ADOPTED 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>

Auxiliary Fund

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

Auxiliary Fund Expenditures



Auxiliary Fund - Resources and Requirements

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

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	\$ 3,772,826	\$ 3,772,826
Tuition and Fees	2,813,562	3,673,896	4,399,000	5,339,000	5,339,000	5,339,000
Grants and Contracts	13,100	71,499	30,000	30,000	30,000	30,000
Other Income		1,457		20,000	20,000	20,000
Sales of Goods and Services	8,595	7,159	13,000	13,000	13,000	13,000
Program and Fee Income	292,902	307,550	560,000	722,416	722,416	722,416
Donations		33,896	15,000	20,000	20,000	20,000
Interest Income	1,296	10,378	14,809	17,473	17,473	17,473
Transfers In	1,000,167	1,078,399	979,709	890,866	879,560	879,560
Total resources	\$ 6,077,865	\$ 8,186,639	\$ 8,882,386	\$ 10,825,581	\$ 10,814,275	\$ 10,814,275
Requirements						
Personnel Services	\$ 2,466,419	\$ 3,113,090	\$ 3,549,535	\$ 4,279,068	\$ 4,279,068	\$ 4,279,068
Materials and Services	443,720	739,966	1,187,122	1,237,622	1,237,622	1,237,622
Capital Outlay	103,716	229,721	121,000	166,000	166,000	166,000
Transfers Out	61,605	260,947	1,493,847	1,235,000	1,235,000	1,235,000
Ending Fund Balance	3,002,405	3,842,915	2,530,882	3,907,891	3,896,585	3,896,585
Total Requirements	\$ 6,077,865	\$ 8,186,639	\$ 8,882,386	\$ 10,825,581	\$ 10,814,275	\$ 10,814,275

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	\$ 1,400,000	\$ 1,400,000
Grants and Contracts	524,337	520,830	560,322	585,813	585,813	585,813
Other Income	205,601	212,044	94,000	162,000	162,000	162,000
Interest Income	475	1,642	3,461	7,223	7,223	7,223
Transfers In	59,080	57,000	115,000	116,090	116,090	116,090
Total Resources	<u>\$ 1,652,787</u>	<u>\$ 1,969,280</u>	<u>\$ 2,072,783</u>	<u>\$ 2,271,126</u>	<u>\$ 2,271,126</u>	<u>\$ 2,271,126</u>
Requirements						
Personnel Services	\$ 405,394	\$ 435,076	\$ 529,849	\$ 563,287	\$ 563,287	\$ 563,287
Materials and Services	69,629	35,605	61,060	61,060	61,060	61,060
Transfers Out		20,000	225,000	150,000	150,000	150,000
Ending Fund Balance	1,177,764	1,478,661	1,256,874	1,496,779	1,496,779	1,496,779
Total Requirements	<u>\$ 1,652,787</u>	<u>\$ 1,969,280</u>	<u>\$ 2,072,783</u>	<u>\$ 2,271,126</u>	<u>\$ 2,271,126</u>	<u>\$ 2,271,126</u>

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	\$ 896,000	\$ 896,000
Other Income	3,283	1,866	15,000	15,000	15,000	15,000
Program and Fee Income	10,749	8,663	15,000	15,000	15,000	15,000
Donations		10,764				
Interest Income	141,428	63,649	74,305	74,527	74,527	74,527
Transfers In	327,000	361,350	357,000	357,000	232,000	232,000
Total Resources	\$ 1,189,551	\$ 1,141,354	\$ 1,250,305	\$ 1,357,527	\$ 1,232,527	\$ 1,232,527
Requirements						
Personnel Services	\$ 283,700	\$ 231,121	\$ 212,000	\$ 276,616	\$ 276,616	\$ 276,616
Materials and Services	82,177	33,525	276,000	266,000	266,000	266,000
Capital Outlay	79,072	1,431				
Transfers Out	49,540	22,000	35,000	35,000	35,000	35,000
Ending Fund Balance	695,062	853,277	727,305	779,911	654,911	654,911
Total Requirements	\$ 1,189,551	\$ 1,141,354	\$ 1,250,305	\$ 1,357,527	\$ 1,232,527	\$ 1,232,527
Auxiliary Fund Total						
Beginning Fund Balance	\$ 4,822,892	\$ 6,470,135	\$ 6,123,540	\$ 8,035,782	\$ 8,035,782	\$ 8,035,782
Total Resources	6,914,007	8,284,630	9,064,223	10,133,741	9,997,435	9,997,435
Total Requirements	5,266,764	6,422,722	9,745,764	10,397,527	10,397,527	10,397,527
Ending Fund Balance	\$ 6,470,135	\$ 8,332,043	\$ 5,441,999	\$ 7,771,996	\$ 7,635,690	\$ 7,635,690

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 ADOPTED 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

Auxiliary Fund - Expenditures by Category

							Fiscal Year 2013-14 ADOPTED Budget
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	
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 Gratuity 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	<u>13.0</u>	<u>\$ 490,445</u>	<u>\$ 1,255,929</u>	<u>\$ 236,000</u>	<u>\$ 145,500</u>	<u>\$ -</u>	<u>\$ 3,715,289</u>

Auxiliary Fund - Expenditures by Category

							Fiscal Year 2013-14 ADOPTED Budget
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	
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
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

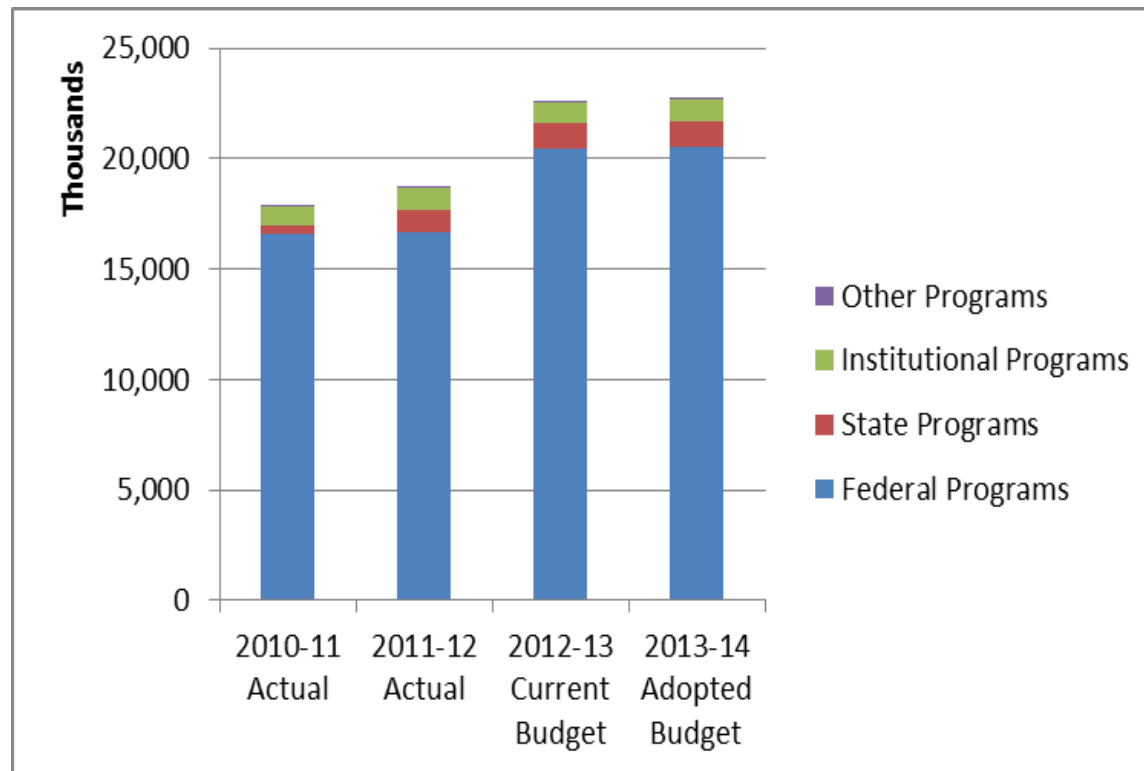
Auxiliary Fund - Expenditures by Category

							Fiscal Year 2013-14 ADOPTED Budget
	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	
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	<u>1.0</u>	<u>\$ 276,616</u>	<u>\$ 266,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 1,357,527</u>

Financial Aid Fund

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

Financial Aid Fund Expenditures



Financial Aid Fund - Resources and Requirements

	Fiscal Year 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	\$ 9,000	\$ 9,000
Grants	16,546,689	16,614,670	20,350,000	20,470,000	20,470,000	20,470,000
Other Income	42,490	48,841	48,500	48,500	48,500	48,500
Transfers In	40,421	45,000	45,000	45,000	45,000	45,000
Total Resources	<u>\$ 16,639,963</u>	<u>\$ 16,719,227</u>	<u>\$ 20,452,500</u>	<u>\$ 20,572,500</u>	<u>\$ 20,572,500</u>	<u>\$ 20,572,500</u>
Requirements						
Personnel Services	\$ 157,856	\$ 176,536	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000
Materials and Services	16,471,391	16,531,709	20,228,500	20,348,500	20,348,500	20,348,500
Ending Fund Balance	10,716	10,982	9,000	9,000	9,000	9,000
Total Requirements	<u>\$ 16,639,963</u>	<u>\$ 16,719,227</u>	<u>\$ 20,452,500</u>	<u>\$ 20,572,500</u>	<u>\$ 20,572,500</u>	<u>\$ 20,572,500</u>

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	\$	\$	\$	\$	\$	\$
Grants	319,461	960,400	1,150,000	1,150,000	1,150,000	1,150,000
Total Resources	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Requirements						
Materials and Services	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Ending Fund Balance						
Total Requirements	\$ 319,461	\$ 960,400	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 168,943	\$ 197,345	\$ 170,000	\$ 185,000	\$ 185,000	\$ 185,000
Foundation Contributions	775,986	883,750	750,000	750,000	750,000	750,000
Interest Income		260	775	925	925	925
Transfers In	160,579	159,120	175,107	178,610	178,610	178,610
Total Resources	\$ 1,105,508	\$ 1,240,475	\$ 1,095,882	\$ 1,114,535	\$ 1,114,535	\$ 1,114,535
Requirements						
Materials and Services	\$ 908,163	\$ 1,039,334	\$ 955,107	\$ 958,610	\$ 958,610	\$ 958,610
Ending Fund Balance	197,345	201,141	140,775	155,925	155,925	155,925
Total Requirements	\$ 1,105,508	\$ 1,240,475	\$ 1,095,882	\$ 1,114,535	\$ 1,114,535	\$ 1,114,535

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	\$ 90,000	\$ 90,000
Other Income		\$ 6,862	3,000	3,000	3,000	3,000
Trust and Interest Income	28,122	24,799	23,931	26,363	26,363	26,363
Transfers In		15,000	15,000			
Total Resources	<u>\$ 145,752</u>	<u>\$ 133,665</u>	<u>\$ 117,431</u>	<u>\$ 119,363</u>	<u>\$ 119,363</u>	<u>\$ 119,363</u>
Requirements						
Personnel Services	\$ 29,524	\$ 22,741	\$ 34,526	\$ 3,240	\$ 3,240	\$ 3,240
Materials and Services	29,224	17,559	22,435	22,435	22,435	22,435
Ending Fund Balance	87,004	93,365	60,470	93,688	93,688	93,688
Total Requirements	<u>\$ 145,752</u>	<u>\$ 133,665</u>	<u>\$ 117,431</u>	<u>\$ 119,363</u>	<u>\$ 119,363</u>	<u>\$ 119,363</u>
Financial Aid Fund Total						
Beginning Fund Balance	\$ 296,936	\$ 295,065	\$ 254,500	\$ 284,000	\$ 284,000	\$ 284,000
Total Resources	17,913,748	18,758,702	22,561,313	22,672,398	22,672,398	22,672,398
Total Requirements	17,915,619	18,748,279	22,605,568	22,697,785	22,697,785	22,697,785
Ending Fund Balance	<u>\$ 295,065</u>	<u>\$ 305,488</u>	<u>\$ 210,245</u>	<u>\$ 258,613</u>	<u>\$ 258,613</u>	<u>\$ 258,613</u>

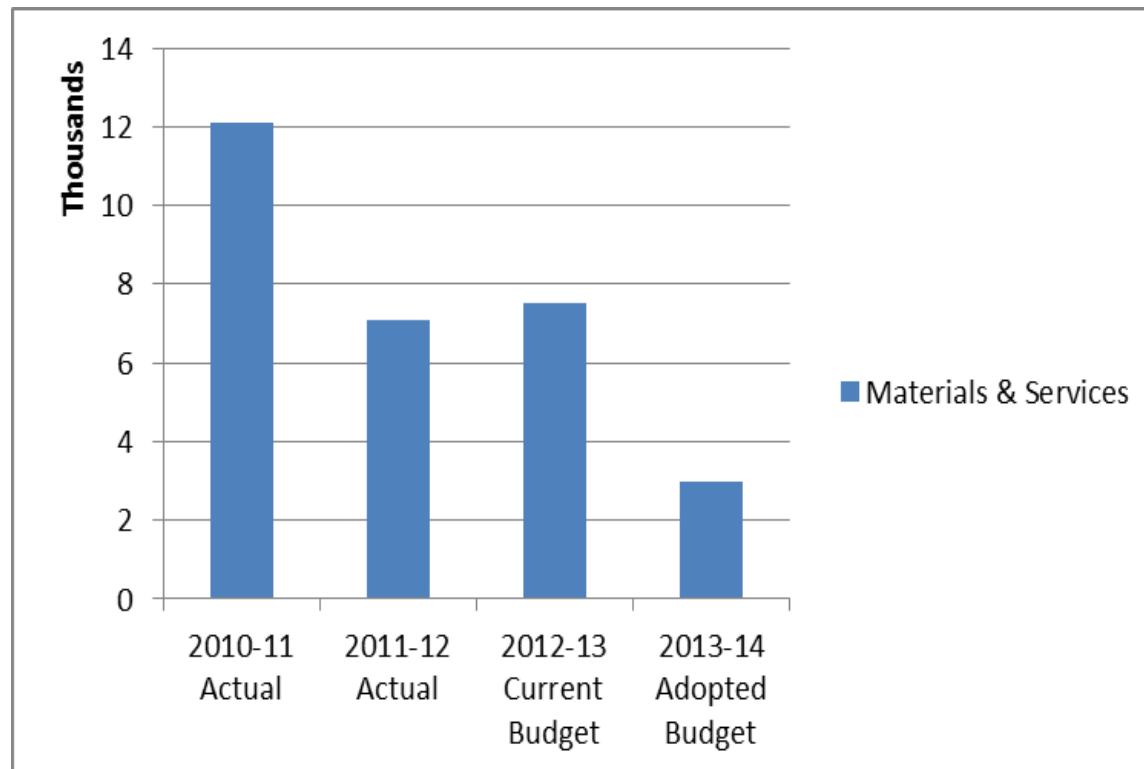
Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2013-14 ADOPTED 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	<u>10.2</u>	<u>\$ 215,000</u>	<u>\$ 20,348,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,572,500</u>
State Grants							
State Need		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Private Scholarship Awards - State			150,000				150,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 1,150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,150,000</u>
Financial Aid - Institutional							
Foundation		\$	\$ 928,610	\$	\$	\$	\$ 928,610
COCC Financial Aid Fund			30,000				30,000
Ending Fund Balance							155,925
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 958,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,114,535</u>
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	<u>0.1</u>	<u>\$ 3,240</u>	<u>\$ 22,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,363</u>

Trust and Agency Fund

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

Trust & Agency Fund Expenditures



Trust and Agency Fund - Resources and Requirements

	Fiscal Year 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	\$ 375,757	\$ 375,757
Interest Income	1,886	1,896	1,886	1,900	1,900	1,900
Total Resources	<u>\$ 394,520</u>	<u>\$ 384,332</u>	<u>\$ 379,086</u>	<u>\$ 377,657</u>	<u>\$ 377,657</u>	<u>\$ 377,657</u>
Requirements						
Materials and Services	\$ 12,084	\$ 7,084	\$ 7,500	\$ 3,000	\$ 3,000	\$ 3,000
Ending Fund Balance	382,436	377,248	371,586	374,657	374,657	374,657
Total Requirements	<u>\$ 394,520</u>	<u>\$ 384,332</u>	<u>\$ 379,086</u>	<u>\$ 377,657</u>	<u>\$ 377,657</u>	<u>\$ 377,657</u>

Appendix

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Long-Term Debt Service

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

Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Total
2014	2,774,325	911,542	79,307	163,405	491,785	64,823	4,485,187
2015	2,859,625	961,542	75,473	161,648	486,945	64,823	4,610,055
2016	2,944,950	1,006,542	76,490	164,508	486,760	64,823	4,744,072
2017	3,034,800	1,056,542	77,212	161,985	491,090	64,823	4,886,452
2018	3,125,250	1,111,542		164,080	489,340		4,890,212
2019	3,218,250	1,166,542			487,090		4,871,882
2020	3,315,350	1,226,542			489,340		5,031,232
2021	3,412,525	1,286,542			485,840		5,184,907
2022	3,514,663	1,346,542			486,840		5,348,045
2023	3,622,537	1,411,542			486,205		5,520,284
2024	3,730,438	1,481,542			489,775		5,701,755
2025	3,842,887	1,552,301			487,285		5,882,473
2026	3,957,238	1,625,292			489,000		6,071,530
2027	4,079,175	1,704,920			490,750		6,274,845
2028	4,201,143	786,720			486,500		5,474,363
2029	4,324,148				486,500		4,810,648
2030	4,457,498				490,500		4,947,998
2031					488,250		488,250
Total	<u>\$ 60,414,802</u>	<u>\$ 18,636,195</u>	<u>\$ 308,482</u>	<u>\$ 815,625</u>	<u>\$ 8,789,795</u>	<u>\$ 259,292</u>	<u>\$ 89,224,191</u>

Debt Limitation

Oregon Revised Statutes limits bonded indebtedness to 1.5% of real market value of property within the college district. The limit applies to the outstanding principal amount of general obligation bonds. The College may levy property taxes in the amount required to pay debt service of general obligation bonds.

Summary of Transfers

This schedule provides a summary of transfers by fund.

Transfers-out			Transfers-in					
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Financial Aid Fund	General Fund	Total Transfers-in
Instruction	(\$844,199)	ABE and Community Learning support	\$844,199					\$844,199
Instructional Support	(\$77,000)	Faculty professional improvement, sabbatical and accreditation.	\$77,000					\$77,000
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	(\$734,419)	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	(\$2,674,060)							
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			\$50,000	\$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	(\$5,354,065)		<u>\$1,362,874</u>	<u>\$1,812,468</u>	<u>\$310,113</u>	<u>\$223,610</u>	<u>\$1,745,000</u>	<u>\$5,454,065</u>

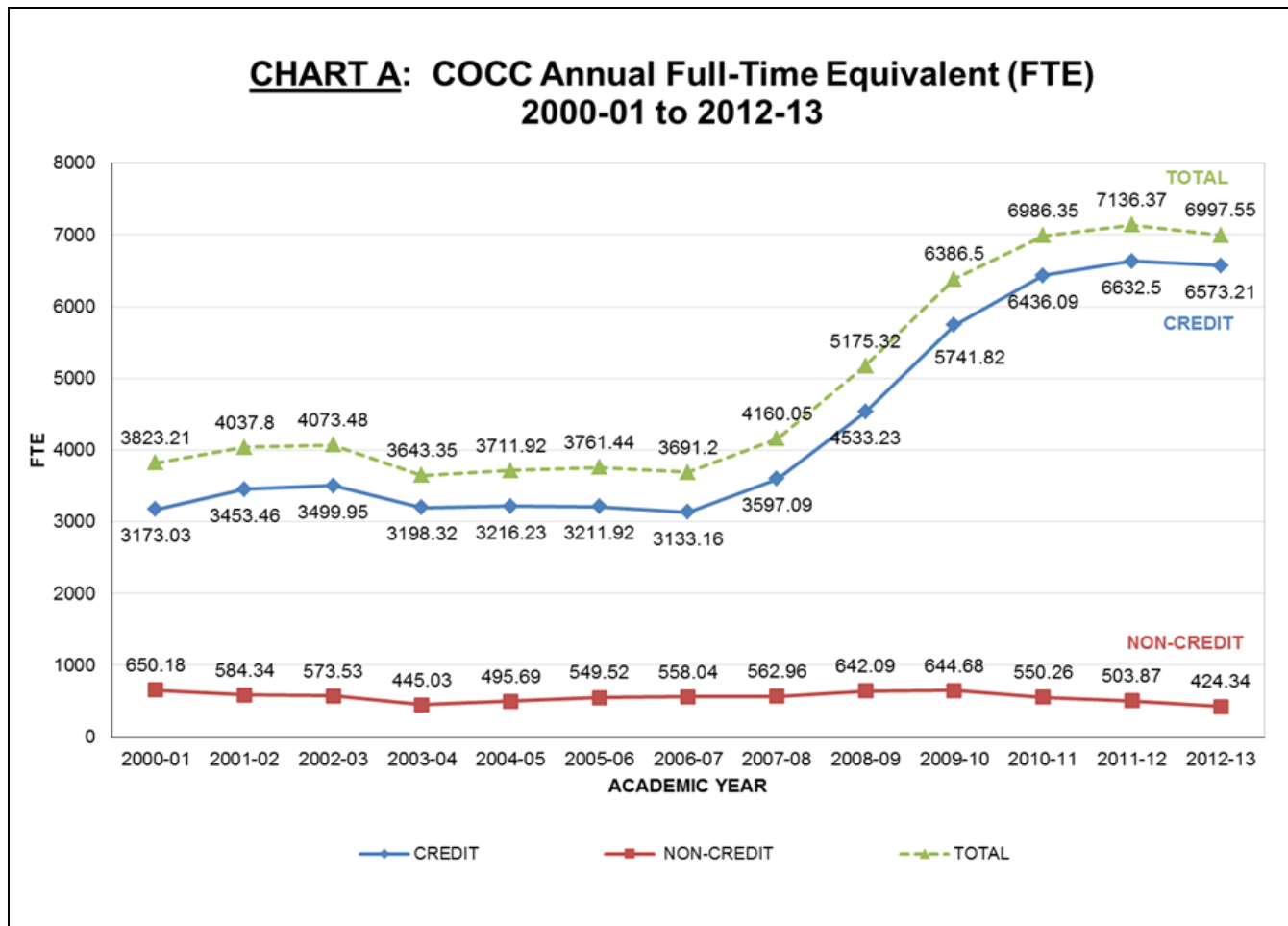
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Enrollment Services	Computer for work-study students	\$ 1,100
HHP	Rock Climbing Kit	2,000
Tutoring & Testing	New-Use Computers (2)	2,200
Campus Public Safety	Desktop Computers (3)	2,400
Science	Comparative Horse Fossil Collection	3,000
Social Science (Psychology)	Microscopes (12)	3,250
Campus Public Safety	Automated External Defibrillators (AED) Units (5)	4,200
Campus Service: Grounds	Painting/parking striping equip. for parking lots and roads	4,500
Allied Health (Dental Assisting)	Sterilizer (Autoclave)	6,000
Allied Health (Nursing)	Laerdal Nursing Anne Mid-Fidelity Manikin	8,802
Natural & Industrial Resources (EMS)	Philips MRX Monitors	10,500
Campus Public Safety	Call Station/Towers (4)	11,366
Campus Service: Grounds	Zone irrigation/weather irrigation controller	15,682
Science	Laptops (12)	22,800
Natural & Industrial Resources (Forestry)	Rangefinders	25,200
Campus Service: Grounds	72" Ground master quad mower	27,000
General Campus	Campus Signage	30,000
Mazama Gym	Replace cardio machines and weights	50,000
Purchasing	Furniture Replacement	50,000
Information Technology	Commvault Capacity Licensing / Memory System Backup	70,000
Total		<u>\$ 350,000</u>

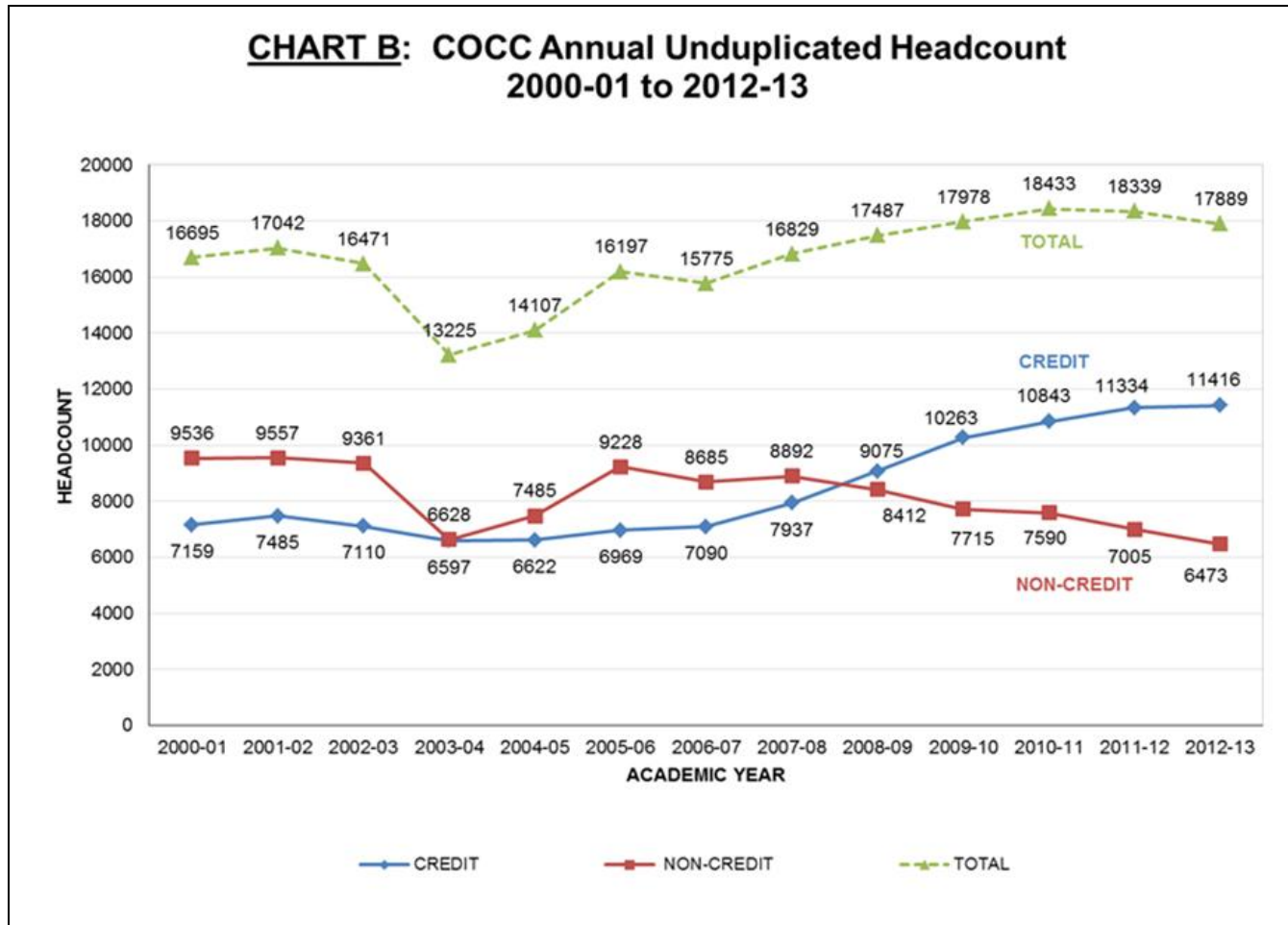
Enrollment Graph

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



Enrollment Graph

This graph provides student enrollment history measured by headcount.



Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Polly Schoenhoff**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

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

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central... a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

2/15/13 Page E6

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

Dated at Bend, Oregon, this 18 day of February, 2013.

Polly Schoenhoff
Signature

AdName: 20284245A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 18th day of Feb, 2013 by Polly Schoenhoff

[Signature]
Notary Public for Oregon



LEGAL NOTICE
NOTICE OF BUDGET
COMMITTEE
MEETING
NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 15th day of March 2013 at 6:00 p.m. in the Christenson Board Room of the Bowe Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving Budget message and budget document of said District for the Fiscal Year 2013-14.

This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available in the Christenson Board Room at the site of the meeting.
James E. Middleton
Chief Executive and Budget Officer

No. _____
In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Debby Winikka**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

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

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of ... a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

3/5/13 Page E6

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

Dated at Bend, Oregon, this 5 day of March, 2013.

Debby Winikka
Signature

AdName: 20292408A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 5th day of March, 2013 by Debby Winikka

[Signature]
Notary Public for Oregon



LEGAL NOTICE
SECOND NOTICE OF
BUDGET
COMMITTEE
MEETING
NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 5th day of March 2013 at 6:00 p.m. in the Christenson Board Room of the Bowe Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving Budget message and budget document of said District for the Fiscal Year 2013-14.

This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available in the Christenson Board Room at the site of the meeting.
James E. Middleton
Chief Executive and Budget Officer

No. _____
In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Polly Schoenhoff**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: Notice of Budget Hearing
Notice of Budget Hearing

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

5/31/13 Page E6

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

Dated at Bend, Oregon, this 3 day of June, 2013.

Polly Schoenhoff
Signature

AdName: 20339466D

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 3rd day of June, 2013 by Polly Schoenhoff

[Signature]
Notary Public for Oregon



No. _____
In the _____ Court of the
STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____

By _____

From the Office of _____

Attorney for _____

COUNTY OF DESCHUTES	
2013-2014 BUDGET	
DEPARTMENT	BUDGET
ADMINISTRATIVE	1,200,000
AGRICULTURE	500,000
ANIMAL SERVICES	1,500,000
ARTS AND CULTURE	200,000
BEACHES AND RECREATION	1,000,000
BUILDINGS	1,000,000
CLERICAL SERVICES	1,000,000
COMMUNITY DEVELOPMENT	1,000,000
CONSERVATION	1,000,000
CRIMINAL JUSTICE	1,000,000
DEVELOPMENT	1,000,000
DISASTER PREPAREDNESS	1,000,000
EMERGENCY SERVICES	1,000,000
ENVIRONMENTAL SERVICES	1,000,000
FINANCIAL SERVICES	1,000,000
GENERAL SERVICES	1,000,000
HEALTH SERVICES	1,000,000
HUMAN SERVICES	1,000,000
INFORMATION SERVICES	1,000,000
INSPECTION SERVICES	1,000,000
INTEGRATED SERVICES	1,000,000
INVESTMENT SERVICES	1,000,000
LABOR SERVICES	1,000,000
LEGAL SERVICES	1,000,000
LIBRARY SERVICES	1,000,000
LOGISTICS SERVICES	1,000,000
MANAGEMENT SERVICES	1,000,000
MARKETING SERVICES	1,000,000
OPERATIONAL SERVICES	1,000,000
PLANNING SERVICES	1,000,000
PRODUCTION SERVICES	1,000,000
RESEARCH SERVICES	1,000,000
REGISTRATION SERVICES	1,000,000
REGULATORY SERVICES	1,000,000
REVENUE SERVICES	1,000,000
SALES SERVICES	1,000,000
TRAINING SERVICES	1,000,000
UTILITY SERVICES	1,000,000
VEHICLE SERVICES	1,000,000
WASTE SERVICES	1,000,000
WORKERS COMPENSATION	1,000,000

FORM CC-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Central Oregon Community College will be held on June 12, 2013 at 6:00 pm at Boyle Education Center Board Room, 2600 NW College Way, Bend OR 97701 Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Central Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Presidents Office between the hours of 8:00 a.m. and 5:00 p.m., or on-line at <u>NA</u>. This Budget is for an <u>X</u> annual; <u> </u> biennial budget period. This budget was prepared on a basis of accounting that is <u>X</u> the same as; <u> </u> different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are: n/a</p>			
Contact: David Dona, Associate CFO		Telephone: (541) 383-7222	Email: ddona@cocc.edu
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance	\$58,652,086	\$39,512,827	\$36,653,728
Current Year Property Taxes, other than Local Option Taxes	\$14,196,095	\$13,826,601	\$14,479,175
Current Year Local Option Property Taxes	\$0	\$0	\$0
Tuition & Fees	\$20,647,809	\$23,140,000	\$23,970,000
Other Revenue from Local Sources	\$3,547,721	\$3,390,804	\$3,300,489
Revenue from State Sources	\$12,113,913	\$11,885,804	\$13,372,112
Revenue from Federal Sources	\$17,348,645	\$21,170,715	\$21,050,131
Interfund Transfers	\$5,306,805	\$6,615,765	\$5,354,065
All Other Budget Resources	\$10,017,203	\$14,706,720	\$36,055,865
Total Resources	\$141,830,277	\$134,249,236	\$154,235,565
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$34,095,475	\$38,497,878	\$41,397,486
Materials & Services	\$10,907,166	\$15,912,866	\$17,618,099
Capital Outlay	\$28,227,408	\$27,436,382	\$26,598,000
Debt Service	\$4,102,208	\$4,285,958	\$4,485,190
Interfund Transfers	\$5,306,805	\$6,615,765	\$5,354,065
Operating Contingency	\$0	\$800,000	\$800,000
All Other Expenditures	\$18,484,139	\$22,317,344	\$22,512,507
Unappropriated Ending Fund Balance & Reserves	40,707,076	\$18,383,043	\$35,470,218
Total Requirements	\$141,830,277	\$134,249,236	\$154,235,565
FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$20,900,907	\$23,727,698	\$25,912,456
FTE	280.0	292.0	307.9
Instructional Support	\$3,188,300	\$3,652,385	\$3,855,364
FTE	45.9	47.6	48.1
Student Services other than Student Loans & Financial Aid	\$7,153,809	\$11,143,832	\$11,232,178
FTE	63.7	65.9	67.3
Student Loans and Financial Aid	\$18,484,139	\$22,317,344	\$22,512,507
FTE	n/a	n/a	n/a
Community Services	\$634,325	\$874,694	\$938,301
FTE	12.2	4.3	4.4
Support Services other than Facilities Acquisition & Construction	\$13,071,565	\$17,279,385	\$18,651,653
FTE	126.3	138.3	139.5
Facilities Acquisition and Construction	\$28,281,143	\$25,169,132	\$25,023,633
FTE	5.3	5.3	5.3
Interfund Transfers	\$5,306,805	\$6,615,765	\$5,354,065
Debt Service	\$4,102,208	\$4,285,958	\$4,485,190
Operating Contingency	\$0	\$800,000	\$800,000
Unappropriated Ending Fund Balance and Reserves	\$40,707,076	\$18,383,043	\$35,470,218
Total Requirements	\$141,830,277	\$134,249,236	\$154,235,565
Total FTE	533.4	553.4	572.5
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING*			
<p>Issued \$41,580,000 of General Obligation Bonds on June 17, 2010 to finance capital construction. Expenses of \$14,523,633 are included in the Facilities and Construction line for the 2013-14 fiscal year.</p> <p>Budgeted \$22,500,000 of Full Faith and Credit Bonds in fiscal year 2013-14 to finance proposed new student residence hall. Expenses of \$7,500,000 are included in Facilities Acquisition and Construction line for the 2013-14 fiscal year.</p>			

Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$0.6204 per \$1,000)	\$0.6204	\$0.6204	\$0.6204
Local Option Levy			
Levy For General Obligation Bonds	\$2,712,940	\$2,835,825	\$2,793,703

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$39,570,000	
Other Bonds	\$14,802,916	\$22,500,000
Other Borrowings	\$238,612	
Total	\$54,611,528	\$22,500,000

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

1-504-075-9-2013 Form CC-1 (continued from previous page)

Notice of Property Tax and Certification of Intent to Impose a Tax **FORM ED-50** on Property for Education Districts **2013-2014**

To assessor of Deschutes, Jefferson, Crook, Lake, Klamath & Wasco County

- File no later than JULY 15.
 - Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.
- Check here if this is an amended form.

The Central Oregon Community College has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name
on the tax roll of Deschutes, Jefferson, Crook, Lake, Klamath and Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2600 NW College Way</u> <small>Mailing Address of District</small>	<u>Bend</u> <small>City</small>	<u>OR.</u> <small>State</small>	<u>97701</u> <small>Zip</small>	<u>June 12, 2013</u> <small>Date</small>
<u>David Dona</u> <small>Contact Person</small>	<u>Associate CFO</u> <small>Title</small>	<u>(541) 383-7222</u> <small>Daytime Telephone</small>	<u>ddona@cocc.edu</u> <small>Contact Person E-mail</small>	

CERTIFICATION - You **must** check one box.

The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.

The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.433

PART I: TOTAL PROPERTY TAX LEVY

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1.	Rate per \$1000 or dollar amount levied (within permanent rate limit)	0.6204	Excluded from Measure 5 Limits Amount of Levy
2.	Local option operating tax		
3.	Local option capital project tax		
4a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		
4b.	Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		\$2,793,703
4c.	Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)		\$2,793,703

PART II: RATE LIMIT CERTIFICATION

5.	Permanent rate limit in dollars and cents per \$1,000	0.6204
6.	Election date when your new district received voter approval for your permanent rate limit	
7.	Estimated permanent rate limit for newly merged/consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three tax attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

Budget Resolution

Exhibit: 6.a
Date: June 12, 2013
Approved: Yes No
Motion: _____

CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

RESOLUTION #1

Prepared by: David Dona - Associate Chief Financial Officer

A. Action Under Consideration

Adopt the College budget for 2013-14.

B. Discussion/History

The Budget Committee discussions for the 2013-14 budget focused on the unusually high level of uncertainties associated with the State's public education system overhaul, new outcomes based funding formula for community colleges, reforms to the Public Employee Retirement System (PERS), and statewide declines in student enrollment. These uncertainties made it more difficult to provide budget information with the standards of precision and confidence provided in the past. The approved budget was developed with conservative estimates in key revenue and expenditure categories. The tuition and fees revenue reflects a decline in credit enrollment equal to the decline experienced in the current year. If enrollment declines exceed projection, the loss of tuition and fees revenue could be offset with anticipated increased state aid support and reduced health insurance and PERS costs. The budget includes an \$800,000 general fund contingency that the Board could authorize to use for additional student success initiatives if revenue or expense savings exceed budget.

No adjustments are recommended to the budget approved by the Central Oregon Community College Budget Committee on May 8, 2013. The Board of Directors has the power to adjust the resources and expenditures as approved by the Budget Committee. However, the governing body's power to change the approved budget is limited. The Board can reduce or even eliminate any expenditure in a fund, but expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. Also, the Board cannot increase the property tax rate or amount approved by the Budget Committee. If the governing body wants to exceed either of these limits, it must publish a revised financial summary and budget hearing notice, and hold another budget hearing (ORS 294.435).

Budget Resolution

C. Options/Analysis

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

D. Timing

The budget must be adopted before July 1, 2013 for the College to continue its operations.

E. Recommendation

Be it resolved that the Board of Directors of Central Oregon Community College do hereby adopt the total budget for all funds of \$118,765,347 approved by the Budget Committee on May 8, 2013.

F. Adjustments:

NA

Appropriation Resolution

Page 1 of 3

Exhibit: 6.b

Date: June 12, 2013

Approved: Yes No

Motion: _____

**CENTRAL OREGON COMMUNITY COLLEGE
BOARD OF DIRECTORS**

RESOLUTION #2

Prepared by: David Dona – Associate Chief Financial Officer

BE IT RESOLVED that the amounts for fiscal year beginning July 1, 2013 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Instruction and Instructional Support	\$ 22,623,017	
Student Services	4,611,697	
College Support Services	5,094,696	
Campus Services	5,037,402	
Information Technology Services	4,072,519	
Financial Aid	276,507	
Contingency	<u>800,000</u>	
Total General Fund		\$ 42,515,838

DEBT SERVICE FUND

Principal	\$ 1,754,163	
Interest	2,731,027	
Materials and Services	<u>3,400</u>	
Total Debt Service Fund		\$ 4,488,590

CAPITAL PROJECTS FUND

Personnel Services	\$ 503,633	
Materials and Services	1,755,000	
Capital Outlay	25,425,000	
Transfers Out	<u>314,505</u>	
Total Capital Projects Fund		\$ 27,998,138

Appropriation Resolution

Page 2 of 3

Exhibit: 6.b
June 12, 2013

ENTERPRISE FUND

Personnel Services	\$ 872,646	
Materials and Services	5,851,887	
Capital Outlay	520,000	
Transfers Out	<u>500,000</u>	
Total Enterprise Fund		\$ 7,744,533

INTERNAL SERVICE FUND

Personnel Services	\$ 138,670	
Materials and Services	250,400	
Capital Outlay	<u>21,000</u>	
Total Internal Service Fund		\$ 410,070

RESERVE FUND

Materials and Services	\$ 180,000	
Transfers Out	<u>300,000</u>	
Total Reserve Fund		\$ 480,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$ 654,770	
State Grant Programs	119,112	
Other Grant Programs	214,264	
Contracts	541,720	
New Programs	<u>500,000</u>	
Total Special Revenue Fund		\$ 2,029,866

AUXILIARY FUND

Self-Sustaining Activities	\$ 2,127,874	
Non-General Fund Instruction	6,917,690	
Revolving Activities	774,347	
Contractual & Administrative Provisions	<u>577,616</u>	
Total Auxiliary Fund		\$ 10,397,527

Appropriation Resolution

Page 3 of 3

Exhibit: 6.b
June 12, 2013

FINANCIAL AID FUND

Federal Programs	\$20,563,500
State Programs	1,150,000
Institutional Programs	958,610
Other Programs	<u>25,675</u>
Total Financial Aid Fund	\$ 22,697,785

TRUST & AGENCY FUND

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

TOTAL BUDGET APPROPRIATION \$ 118,765,347

Property Tax Levy Resolution

Exhibit: 6.c
Date: June 12, 2013
Approved: X Yes_ No
Motion: _____

**CENTRAL OREGON COMMUNITY COLLEGE
BOARD OF DIRECTORS**

RESOLUTION #3

Prepared by: David Dona, Associate Chief Financial Officer

BE IT RESOLVED that the Board of Directors of Central Oregon Community College District hereby imposes the taxes provided for in the 2013-14 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations and in the amount of \$2,793,703 for General Obligation Bonds debt service; and that these taxes are hereby imposed and categorized for the tax year 2013-14 upon the assessed value of all taxable property within the district.

	<u>Subject to the Education Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$ 2,793,703