



# BUDGET DOCUMENT FISCAL YEAR 2015/16



**CENTRAL OREGON**  
community college

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# College History and Overview

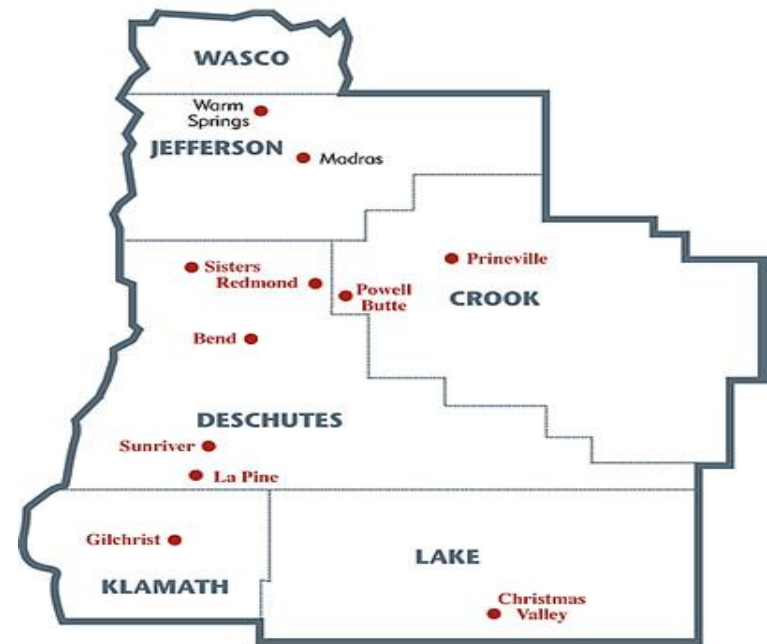
## HISTORY

- Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus opened 50 years ago, in 1964.
- Don P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton served for 10 years, from 2004 to 2014. Dr. Shirley Metcalf served as interim president last year and then in March was named to be the College's fifth president.

## OUR DISTRICT

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

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



# College History and Overview

## OUR CAMPUSES

- The College's main campus is located on the western edge of Bend, a city known for its natural beauty and its proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 26 buildings with a total of 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 four buildings, housing College administration, classrooms and a computer lab. The new Redmond Technology Education Center opened in Fall 2014, housing state-of-the-art facilities and programs.
- In 2011, COCC opened new campuses in Madras and Prineville. The Madras Campus was funded by the 2009 bond measure and placed on land donated to COCC by the local Bean Foundation.

- The COCC Crook County Open Campus was funded jointly by the bond measure and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is on land donated by the County.

All campuses offer credit and non-credit courses and the necessary student services to help assure student success.

## OUR STUDENTS

More than 17,000 students enrolled in classes at COCC last year. Approximately 10,000 were credit students and 7,000 non-credit students. While 40 percent of the credit students are under the age of 24, another quarter are 35 and older. About 40 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder enroll in courses that form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

# College History and Overview

## OUR FACULTY

- COCC has 125 full-time faculty members, 50 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 150 part-time instructors per term. The College's faculty is a committed, professional group of educators, which provides stimulating and meaningful learning experiences for the College's students. Faculty members serve as advisors to individual students, assisting them in planning academic programs and schedules. All COCC faculty are required to have at least a master's degree or equivalent training. Within the institution, there is strong motivation for continuing professional improvement by all faculty and administrators. About 40 percent of the faculty have doctorates in their disciplines, which is a very high percentage for a community college.

## COCC FOUNDATION

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

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

The COCC Foundation is the oldest community college foundation in Oregon. Its assets have grown significantly over the years, from the first gift of \$500 in 1955 to over \$17 million in assets today. In addition to scholarship support, these assets, primarily endowment funds, provide support in a variety of ways, from supporting faculty positions to providing support for the Nancy R. Chandler Visiting Scholar Program. For 2013-2014, the Foundation awarded more than 330 scholarships totaling more than \$1 million.

## CONTINUING EDUCATION

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

# College History and Overview

- *Professional and Career Development:* A variety of high-quality professional education courses are available for those who want to stay competitive in their careers, study for industry certifications, meet continuing education requirements, or pursue entry-level career training. Professional development opportunities include accounting/bookkeeping, computers, graphic and website design, project management, health care and wellness, landscaping, leadership and management. COCC can customize training so employees gain the specific knowledge they need to perform their job duties and contribute to amore productive and profitable business.
- *Community Learning:* The Community Learning program provides hundreds of classes each term that encourage students to explore personal interests and learn new skills. Take classes for fun, business, health, recreation or personal growth—the choice is yours. Class schedules are mailed to households throughout the district and are available online at [www.cocc.edu/community-learning](http://www.cocc.edu/community-learning).
- *Small Business Development Center:* The Small Business Development Center (SBDC) at COCC helps local business owners build a business that works for them. The SBDC delivers services to anyone who owns or operates a business or is planning to start a business. They work with businesses in every industry and at every stage of growth from start-ups to well-established companies, from one employee to 500. Five experienced staff advisors are available to meet with businesses by appointment throughout the tri-county region. From Madras to La Pine and Sisters to Prineville, advising is free and available for anyone requesting assistance. In addition, the SBDC offers:
  - Business Start-up and Launch workshops
  - Practical workshops on business planning
  - Small Business Management Program
  - Capital access assistance
  - Strategic market research
  - Small Business Management program
  - Grow Oregon advising services
  - International trade assistance
  - Government contracting assistance
  - Discounted programs for veterans

# College History and Overview

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

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

## ADULT BASIC SKILLS (ABS)

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

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

## BARBER LIBRARY

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

# College History and Overview

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

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

## ACCREDITATION

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



# Mission, Vision, and Core Themes

## MISSION STATEMENT

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

## VISION STATEMENT

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

## CORE THEMES

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

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

# Budget Committee

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

## *Board of Directors:*

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2017
Laura Cooper	2	Prineville	6/30/2017
Anthony Dorsch	3	Redmond	6/30/2017
David Ford	4	Bend	6/30/2017
Charley Miller	5	Bend	6/30/2015
Bruce Abernethy	6	Bend	6/30/2015
Vikki Ricks	7	La Pine	6/30/2015

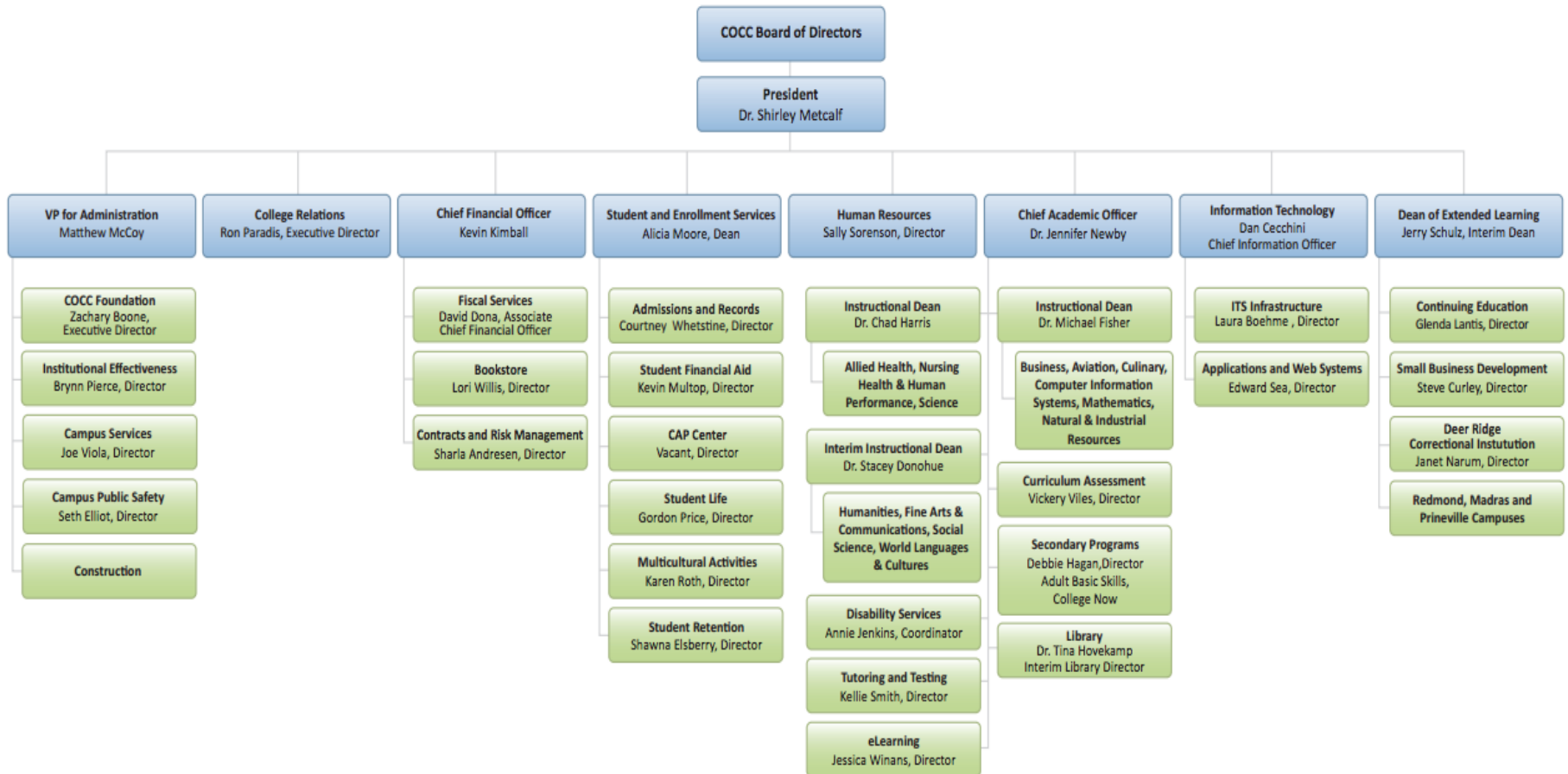
## *Budget Board:*

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2017
Mark Copeland	2	Prineville	6/30/2016
Al Jamison	3	Redmond	6/30/2015
Gayle McConnell	4	Bend	6/30/2016
Lester Friedman	5	Bend	6/30/2015
Patricia Kearney	6	Sisters	6/30/2017
Steve Curran	7	Bend	6/30/2016

Chief Executive and Budget Officer: Shirley Metcalf, President

# Organization Chart

## Administrator Organizational Chart Central Oregon Community College



# Fund Types

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

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

- *General Fund*

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

- *Debt Service Fund*

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

- *Capital Projects Fund*

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

- *Internal Service Fund*

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

- *Reserve Fund*

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

- *Special Revenue Fund*

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

# Fund Types

- *Auxiliary Fund*  
Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.
- *Financial Aid Fund*  
The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.
- *Enterprise Fund*  
Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a profit seeking business.
- *Trust and Agency Fund*  
Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

# Revenue Sources

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

# Organizational Units

The college is structured into the following organizational units:

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

# Budget Process

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

Listed below are the required budgeting steps:

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

## 2015/16 Budget Calendar





# President's Budget Message

To begin, I want to thank the Budget Committee and board members who willingly volunteer and invest many valuable hours serving our community and specifically Central Oregon Community College. I also want to thank all the College staff and faculty who helped develop the 2015-16 budget.

This year the College has experienced many challenges including a change in president and a change in the internal process to prioritize budget requests. In the 2015-16 budget process this year, we utilized a large campus wide advisory team to evaluate and rank requests. Although the College has experienced many changes, the 2015-16 budget is prepared with the same due diligence and conservative approach that has been used in prior years. The College also used the strategic plan and the achievement compacts as guiding documents in the budget process.

## **COCC Strategic Plan**

From 2011 to 2013, COCC engaged the Central Oregon community as well as the College's students, faculty, staff, administration, and board of directors in an inclusive process to develop the College's strategic plan. The board of directors approved the 2013-18 Strategic Plan in June 2013. The plan centers on the following five key themes.

- Institutional Sustainability
- Transfer and Articulation
- Workforce Development

- Basic Skills
- Lifelong Learning

## **Achievement Compacts**

The Oregon Education Investment Board (OEIB) has been charged with overseeing the creation of a seamless, unified public education system, from early childhood through preparation for employment, and assisting in work to reach Oregon's "40-40-20" goal. To this end, OEIB has established "achievement compacts" with each of Oregon's educational sectors. These compacts encourage collaboration to adopt transformational practices, policies and budgets to help students achieve specific educational outcomes.

COCC's achievement compact will be reviewed and discussed as part of the College's budget process. Together, COCC's strategic plan and the achievement compacts serve as guiding documents as the College prepares a budget recommendation and the Board of Directors and Budget Committee review and approve a budget. Before detailing the 2015-16 budget, however, it is worthwhile to consider the current year's budget and financial activity.

## **2014-15 BUDGET**

The College is working to operationalize the 2013-2018 strategic plan through the budget process. As a step in this

# President's Budget Message

direction, all 2014-15 budget requests were required to identify the strategic planning theme impacted and describe the need and justification for the budget request. The 2014-15 budget included investments in instruction, student services, support services, technology and facilities all intended to increase student success. In Instruction, the College was challenged to replace six retiring faculty members, convert six full-time temporary faculty positions with full-time tenure track faculty, and fill four new full-time tenure track faculty positions.

This was a significant challenge for the campus community involved in the hiring process and not all positions were filled as budgeted. The 2014-15 budget also included increased support in Student Services for Financial Aid, Native American Program, Latino Program and for the Club Sports/Mazama Gymnasium coordinator. The budget included increased funding in Information Technology for project management, outside services and contracts, professional travel and increased technology support for Redmond, Prineville and Madras. In addition, the 2014-15 budget included increased support for Campus Public Safety, insurance, signage, and costs related to the expanded campus facilities. All of the increased expenditures were made with the goal of improving student success. The Oregon Legislature (HB 3472) allocated dollars for the 2014-15 year with the specific intent of limiting community college tuition increases. The Board responded and did not raise tuition and fees for the

current year. In doing so, COCC remains the third least expensive of the 17 community colleges to attend in Oregon. With enrollment, COCC is experiencing a continued decrease. At this time, the College is forecasting a 10.4% decrease in credit FTE in the current year and a combined 21% decrease over the last three years. Although the College has experienced enrollment decreases and is projecting continued decreases before it levels out, the College appears to be on line to achieve the equivalent of an annual 3.6% enrollment increase over a 10-15 year period. Due to the decreased enrollment, the related loss in revenues, and the increased costs, the College identified several areas where approved budgets items were “held back” and funds were not expended. These budget holdbacks included deferring and eliminating some of the investments identified above. Through these measures, the College maintained a balance operating position and retained the 10% board required reserve. Despite these budget challenges, the College has experienced many successes and moved forward in providing a quality education and services across the College district. Some of the College's 2014-15 accomplishments include selecting a new president after two extensive national hiring searches; opening the new Redmond Technology Center and the Veterinary Technician Program Center; and completing construction of the \$20 million, 330-bed student residence hall on the Bend campus. In addition, COCC has paid off two Redmond bond debt and is working with OSU, OSU-Cascades and the State of Oregon

# President's Budget Message

to pay off the remaining bonds for Cascades Hall (expected to be completed as of May 1, 2015).

As noted above, we hired several new faculty members as both replacements and in new positions, and filled staff positions as well. Additionally, we were able to successfully complete negotiations with our various employee groups and provide appropriate salary and benefit increases.

Among the significant technology projects accomplished, include: migrated COCC to new systems including an online payment processor (TouchNet); financial aid refunds (US Bank); and Bookstore point of sale system (MBS); wrote software to allow COCC to auto award degrees; implemented the Banner HR module with the "Position Control Revitalization" project; concluded a major upgrade to the COCC web platform; completed the Microsoft Exchange email upgrade, converting from a physical server to a virtual system; upgraded and replaced some data center servers and equipment; upgraded Wille Hall sound and room control systems; and updated the network topology and wireless architecture to provide more robust networking services for the college. The College has also developed and launched a new student recruiting and communications initiative to enhance our ability to reach more potential new students. The new marketing theme for COCC is "Outside of Expected." In addition, the Barber Library has contracted with a new Integrated Library System (ILS) consortium that allows the Library to increase student access to needed educational materials. It is important to recognize that the College recently

completed a self-evaluation as required by the regular accreditation activities. This report will be used by peer colleagues to assess the institution's readiness for a more comprehensive accreditation review in 2019. Many thanks to the College Planning Team, Theme Teams and Accreditation Coordinating Team for their efforts in developing this report.

## **2015-16 Challenges**

The 2015-16 budget year brings a range of challenges and uncertainties that will influence the budget. Higher education in Oregon is experiencing significant leadership changes. As of July 1, 2015, CCWD (Department of Community Colleges and Workforce Development) will cease to fill the role as the primary state leadership agency for community colleges and become a state agency under the Higher Education Coordinating Commission (HECC). HECC is now responsible for advising the Legislature, the Governor and the Oregon Education Investment Board (OEIB) on higher education policy. At the same time, OEIB will continue its efforts to build a unified system for investing in and delivering public education from birth to college and career. How these agencies work together, along with a new Governor, is yet to be determined and the long-term impact on community colleges is unknown at this time. Perhaps the most significant change is HECC's goal of modifying the funding distribution formula to focus at least some of the funding based on selected performance measurements including some of the elements in the OEIB achievement compacts. At the same time, COCC is experiencing the most

# President's Budget Message

significant leadership change in the last decade with a new President and an interim Vice President of Instruction. In addition to the leadership changes, COCC, like nearly all community colleges in the country, continues to be challenged with decreasing enrollment. With decreased enrollment and resulting decline in tuition revenue, the challenge is to “right size” the College to meet student educational demands and provide academic and support services necessary to achieve student success. At the same time, the College is faced with increasing costs in a number of areas. The College has contractual salary increases and is experiencing growing pressure to provide competitive market salaries. Other areas where the College is experiencing increasing costs include medical insurance, information technology services, public safety and costs related to the expanded facilities and campuses. It is important to recognize the costs associated with the opening and expansion of the campuses in Redmond, Prineville and Madras, as well as the need to stabilize internal support services noted above as we have nearly doubled our square footage in the past few years.

## **2015-16 Budget Priorities**

In developing the 2015-16 budget, the College identified a number of priorities for consideration:

- Connect the budget to the strategic plan;
- Increase student success, which is impacted by
- instruction, student services and college support services;

- “Right sizing” staff levels (in Bend and throughout the District) to provide services to students;
- Provide needed support for Adult and Basic Skills;
- Provide continued support for Community Learning;
- Support for new and expanded facilities, including utilities, staffing, etc.
- In addition to the budget priorities above, the 2015-16 budget process was designed to increase transparency of budget decision by coordinating a process that allowed input from a variety of stakeholders. Finally, the budget is developed to maintain a balanced operating position and retain the Board's required 10% reserve balance.

## **2015-16 Budget Process**

To provide more open communication, increase budget awareness, provide an open and transparent budget process, and to help create a culture of collaborative decision making, we established the Financial Internal Advisory Team or FIAT. As in prior years, the College will utilize the Board of Directors and Budget Committee to provide public input with their budget review, approval and adoption process as required by state law in ORS 294. The 2015 FIAT provided an opportunity for increased *internal* involvement in the budget process, improve communication across campus and further align budget resources with the College mission and strategic plan. The 2015 FIAT committee is a nine member cross-functional team and consisted of faculty, classified staff and administrators, and serves as an

# President's Budget Message

advisory committee to the President. All 2015-16 General Fund budgets request were given to FIAT to review, evaluate and prioritize and to then submit a prioritized list to the President. FIAT independently established a scoring rubric that was used to evaluate and score all budget requests. The scoring rubric included components for impact level, length of impact, cost of maintaining current service levels. Also, each budget request was required to identify the specific strategic plan theme(s) that the budget request impacted and provide justification for that impact request impacted and provide justification for that impact. This was done to ensure that budget requests were tied to the strategic plan. FIAT members looked very closely at the justification and scored accordingly. Some of the budget requests were returned to the submitter to provide further clarification.

FIAT received 57 operational budget requests totaling almost \$2.5 million and 59 capital requests totaling over \$1.2 million. The Team completed their work on the operational budget requests and submitted a prioritized list to the President. With the FIAT prioritized list and additional research, the President selected 13 items totaling \$375,591 and those items are included in the proposed budget.

The items selected provide needed support for Adult Basic Skills, Community Learning, instructional in-district travel, increased contractual costs, and adjustment in current

positions. All of the items selected assist in maintaining current service levels. Over the next few weeks, this information will be shared across the campus.

## **2015-16 General Fund Budget Revenues**

In December 2014, the Governor's proposed 2015-17 biennial budget identified \$500 million for Community College Support Funds (CCSF), which included \$30 million to continue the 2014-15 tuition-buy down approved in the 2013 Special Legislative Session. In January, the Legislative Co-Chairs' budget was released and it included \$535 million for CCSF. In discussion with members of the Legislature and the CCWD Commissioner, there is strong support for the amount included in the Co-Chairs' budget and some expectation that the CCSF amount will be increased to \$550 million. The State support included in the 2015-16 COCC proposed budget is based on the \$535 million in the Co-Chairs' budget. This increased the College's General Fund 2015-16 budgeted State resources by \$1.3 million and increased the percentage of State support to 21% of the College's. The current economic recovery has resulted in more new homes and increased values across the College district. The increased real market values also results in smaller impacts from ballot measure 5 and 50. With increased housing and increased values, the College anticipates a \$1 million increase in property tax revenues. The percentage of total General Fund revenues from

# President's Budget Message

local property tax revenues increases slightly to 35%. As the College strives to minimize student tuition and fee increases, COCC is the third least expensive community college in Oregon, when comparing tuition and mandatory fees.

The College strives to develop and implement sustainable systems that balance comprehensive quality programs and needed services with appropriate tuition and fee levels. The 2015-16 budget includes the recommended \$4 per credit in-district tuition rate increase and a \$.50 per credit technology fee increase proposal. Similar rate increases are proposed for the other College tuition rates. The proposed tuition and fee rate increases are anticipated to provide an additional \$680,000 of revenue. With the proposed tuition and fee rate increases, preliminary information shows that COCC will remain the third least expensive Oregon community college and significantly less than the Oregon universities. The increased cost for a student taking 15 credits a term would be an additional \$60 per term in tuition and \$7.50 in fees. Tuition and fees are included in COCC's total General Fund revenues, cost of attendance and impact a student's total financial aid package.

Despite the additional revenue projected with the increased tuition and fee rates, the College is anticipating total tuition and fee income to be down by more than \$370,000, due to the projected enrollment decline discussed earlier. The percentage

of tuition and fee revenue is projected to decrease from 42% to 39% of the total General Fund budgeted revenues, after reaching over 51% in 2012-13. The 2015-16 budget includes transfers from other funds into the General Fund. The College retains its commitment to sustain critically needed reserves; however, it is prudent to use net balance funds that most institutions would already have in their General Fund (e.g. summer school and vending machine revenue) available to support General Fund operations. By having these funds separated, COCC maintains greater oversight of these operations and can make conscious choices to accumulate resources or use portions strategically. Additionally, other funds are being strategically drawn down for special purposes; this includes the PERS Reserve account and the phase-in support for Madras and Prineville campuses. Although the total resources transferred into the General Fund in the 2015-16 budget were decreased by almost \$230,000, the percent of total revenues from transfers-in and other income remains at 5%. The 2015-16 budget is projecting increased State support and property taxes and revenue decreased from tuition, fees and transfers-in. Total General Fund resources in the 2015-16 budget are projected to increase by \$1.8 million, or 4.4%.

## **2015-16 General Fund Budget Expenditures**

Overall, the General Fund expenditures in the 2015-16 budget

# President's Budget Message

have not changed significantly. Total expenditures have increased by \$1,966,815 or 4.6%, but the distribution of expenditures by function (instruction, student services, college support services, etc.) have moved less than 1%. The largest functional change is that Instruction and Instructional Support increased from 52.0% to 52.6% of the budget. As we look at the 2015-16 General Fund preliminary budget expenditures by object classification (personnel services, materials & services, capital outlay, etc.), we find that personnel services, as a percentage of total expenditures, has increased to 78.2%. This includes salaries and payroll cost (assessments), which are 49.1% and 29.1% of the total General Fund budget. In the 2015-16 budget, salaries increased by \$794,536 or 3.76%. This increase is expected as most College employees received between a 2.75%-3.0% salary increase, expanded hours in a few positions, position reclassifications and one position that was moved from contracted services to full-time employment status.

The payroll costs (assessments) increased by \$1,050,550 or 8.79% and it is the biggest area to change in the 2015-16 budget. This increase in payroll costs is over 50% of the total increase included in the 2015-16 budget. One reason for this budget increase is the College's shift to greater reliance on full-time benefited employees as compared to part-time and temporary employees. In addition, the College is projecting a 10% increase in health insurance premiums and there is a

small PERS rate increase. The increased cost for salaries and payroll allocations totals \$1,845,068 and constitutes 94% of the 2015-16 preliminary budget increase. In addition to the budget increase for personnel services, budget allocations for transfer-out have also increased while material & services and capital outlay have decreased. The increased budget allocations for transfers-out totals \$257,003 or 11% of the total budget expenditures.

The budget change is primarily from the increased transfers-out in Adult and Basic Skills (ABS) and Continuing and Professional Education. This investment in ABS and Continuing Ed are critical in the College's efforts to achieve the mission of the College and identified in three themes (Workforce Development, Basic Skills and Lifelong Learning) in the 2013-2018 Strategic Plan. In addition, these three themes are three of the four core themes identified in the College's accreditation report. Without these critical investments, services in these areas would be greatly impacted.

The FIAT team prioritized 57 operational budget requests totaling almost \$2.5 million. From the list, the President approved 13 items totaling \$375,591 including the two transfers identified in the prior paragraph. The approved items also included funding for instructional travel, increased contractual costs, and adjustment in current positions. The items approved all have an impact on services provided to students. While the proposed 2015-16 General Fund supports a number of services

# President's Budget Message

and operations, the resources are not sufficient to meet all the demands. Consequently, the majority of the budget requests, although beneficial to students and staff remain unfunded with the College's limited resources. The remaining budget requests are from all areas across the College and include increases in the following:

- New full-time faculty positions
- Instructional support services
- Instructional leadership
- E-Learning support
- Student testing
- Disability services
- Instructional contract services
- Assessment and planning
- Support for ABE and Continuing & Professional Educational programs
- Academic and Catalog/Curriculum Software
- Student shuttle services between campuses
- Student programs and services
- Human Resources services including training, recruiting and on boarding
- Title IX/EEO officer trainer
- College Relations services including graphic design and student recruitment
- Grant support

- Public safety and security
- Technology support across the college
- Technology training
- New and improved software and support
- Facility costs across the campus
- Equipment, furniture and other capital requests

## **2015-16 Non General Funds**

The General Fund is the largest College fund and provides budget appropriation authority for college operations. These other funds are for committed and dedicated resources. The largest of the non-General Fund accounts is the Capital Projects Fund that includes dedication bond revenues, grants and other resources for the construction and revitalization of College buildings. The 2015-16 Capital Projects budget will include finalizing projects such as student housing and Ochoco, along with new projects including Campus Center, Redmond Solar, Mazama, Pinckney, Ochoco and others. The Financial Aid Fund is another large non-General Fund budget that includes all Federal, State and local student aid including Federal PELL grants. One fund that will see some changes is the 2015-16 budget is the Debt Service Fund. As the college paid off the Redmond construction bonds and is paying off the Cascades Hall bonds, these payments will no longer be included in the budget. The Enterprise Fund budget will be increased for expanded student housing and food services operations. We continue



# President's Budget Message

to increase the Special Projects Fund budget due to the continued growth in the number and the size of Federal and State grants. This year the College will need to budget for the Early Childhood Education Grant from the Oregon Department of Education (\$150,000) and a potential Federal Title III grant of \$2 million over five years. The non-General Fund budgets will be discussed in detail at the April Budget Committee meeting.

## **2015-16 Long-Term Outlook and Summary**

Preparing the 2015-16 budget has been a challenge, especially considering the leadership changes, a greater effort to operationalize the strategic plan with the budget and the development of a more comprehensive internal budget process. At the same time, the College is challenged to more clearly identify and record outcome measurements in assessing the College's efforts to achieve its mission. These outcome measures are part of the accreditation process and the State achievement compact and will be used in any new outcomes based distribution formula. Consequently, the College must position itself and focus resources in these areas. In light of decreasing enrollment and the resulting decline in tuition revenues, the College is striving to "right size" with greater reliance on full-time staff for consistent quality education and improved services to students. While faced with increasing costs in a number of areas, the College is striving to meet

student educational demands across the College and provide academic and support services necessary to achieve student success. As the Board assesses the balance between low costs to students and a desire to provide broad services and opportunity for students, COCC remains one of the least expensive community colleges in Oregon, even with the proposed tuition and fee increase. What does the proposed General Fund budget do in 2015-16? The proposed budget provides improved quality educational programs across the College district; increased student services; increased resources that tie to the strategic plan and outcome measures; all contractual costs and transfers; maintaining the expanded facilities; and continuation of the 10% required board reserve. As we look at the General Fund five year forecast in the Budget Committee material, the current year and the 2015-16 fiscal year have projected operating surpluses. However, the final three years of the General Fund Revenue/Expenditure Forecast (F.1) show operating deficits which would result in not maintaining the 10% reserve. Clearly, we have more work that needs to be done to provide a sustainable budget as we look forward and consider the increasing costs for salaries, insurance, PERS rate increases and the need to maintain an appropriate reserve. Finally, I would like to thank the Board for their support and leadership in focusing the College on promoting "student success and community enrichment by providing quality, accessible, lifelong educational opportunities." I want to extend my gratitude to the members

# President's Budget Message

of the Budget Committee, and to all the faculty and staff for their dedication, commitment, professionalism and particularly for the considerable amount of time and energy in developing this budget. I also want to thank the Fiscal Services staff for their tireless effort in pulling together a complex and comprehensive budget.

Sincerely,



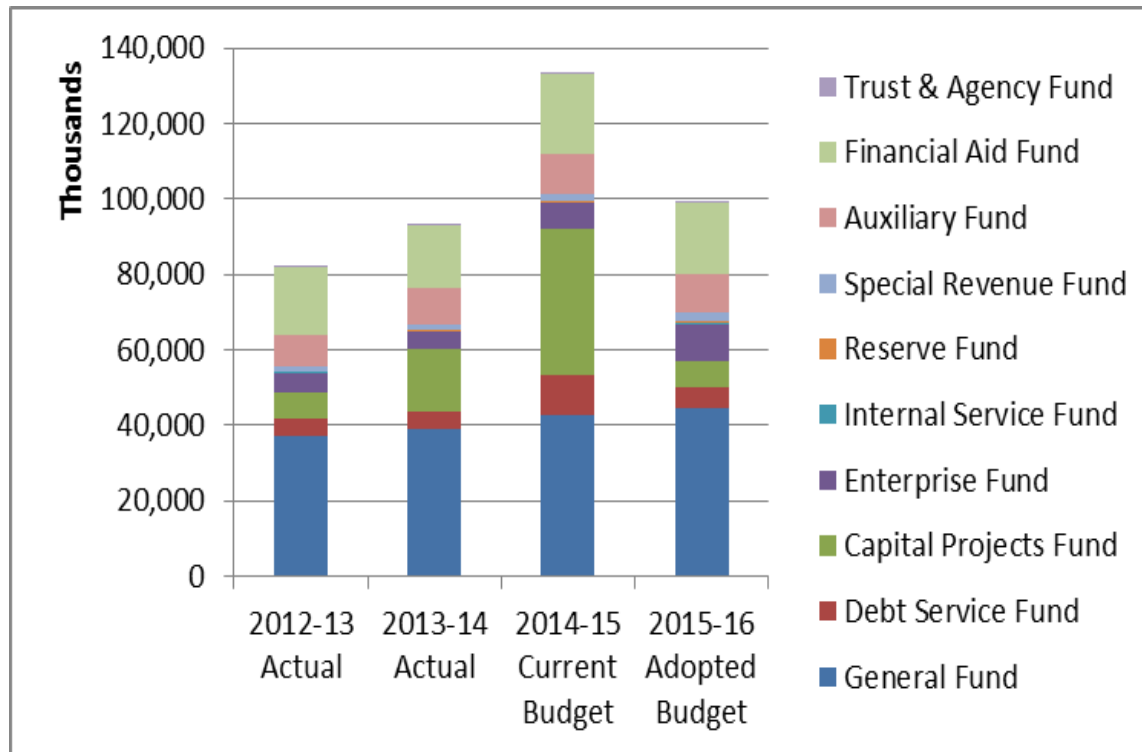
Dr. Shirley I. Metcalf, President

Budget Committee Meeting, March 17, 2015

# Consolidated Budget

## Requirements Graph - All Funds

Requirements All Funds



# Consolidated Budget

## Requirements Summary - All Funds

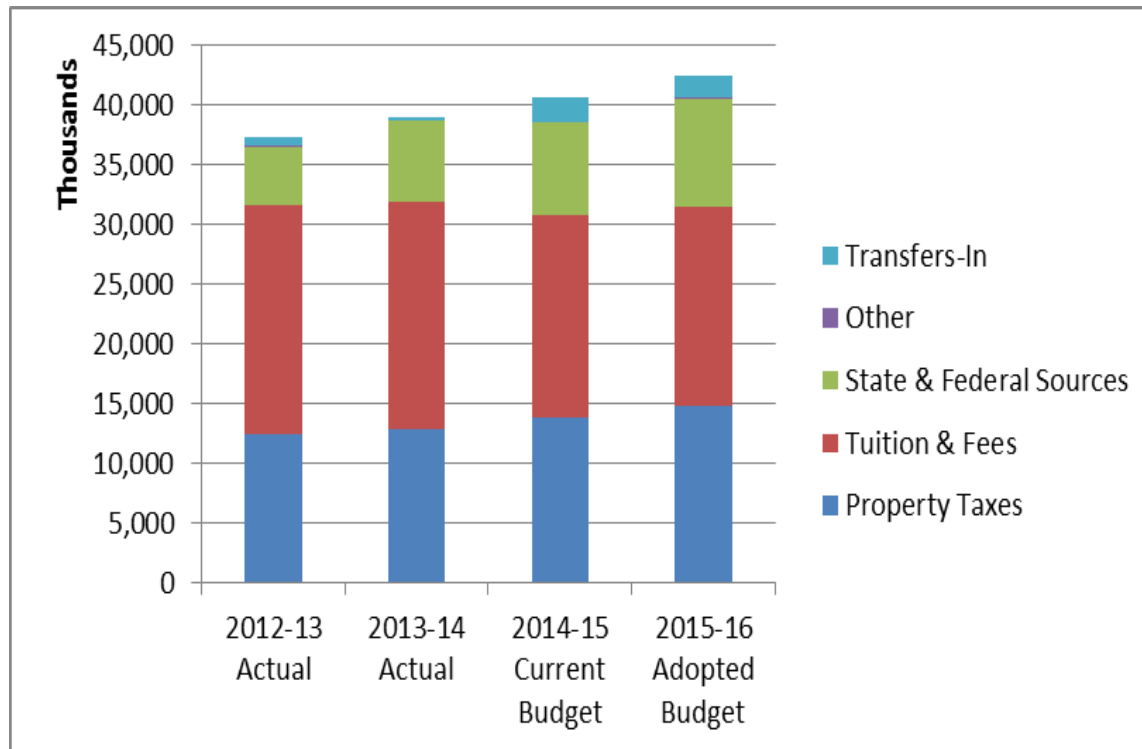
	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
General Fund	\$ 37,396,807	\$ 39,010,143	\$ 42,732,886	\$ 44,699,701	\$ 44,725,011	\$ 44,725,011
Debt Service Fund	4,289,350	4,488,551	10,459,337	5,279,505	5,279,505	5,279,505
Capital Projects Fund	7,147,214	16,732,413	38,683,419	7,215,300	7,215,300	7,215,300
Enterprise Fund	4,828,368	4,430,318	6,940,222	9,627,759	9,627,759	9,627,759
Internal Service Fund	466,150	323,973	393,516	516,979	516,979	516,989
Reserve Fund	116,211	399,145	480,000	510,000	510,000	510,000
Special Revenue Fund	1,346,592	1,183,790	1,815,260	1,904,487	1,904,487	1,904,487
Auxiliary Fund	8,276,519	10,031,169	10,299,434	10,320,803	10,553,349	10,553,349
Financial Aid Fund	18,206,637	16,289,504	21,369,235	18,472,306	18,472,306	18,472,306
Trust & Agency Fund	6,668	2,500	3,500	3,000	3,000	3,000
<b>Total Requirements</b>	<b>\$ 82,080,516</b>	<b>\$ 92,891,506</b>	<b>\$ 133,176,809</b>	<b>\$ 98,549,840</b>	<b>\$ 98,807,696</b>	<b>\$ 98,807,706</b>

# 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 Resources**



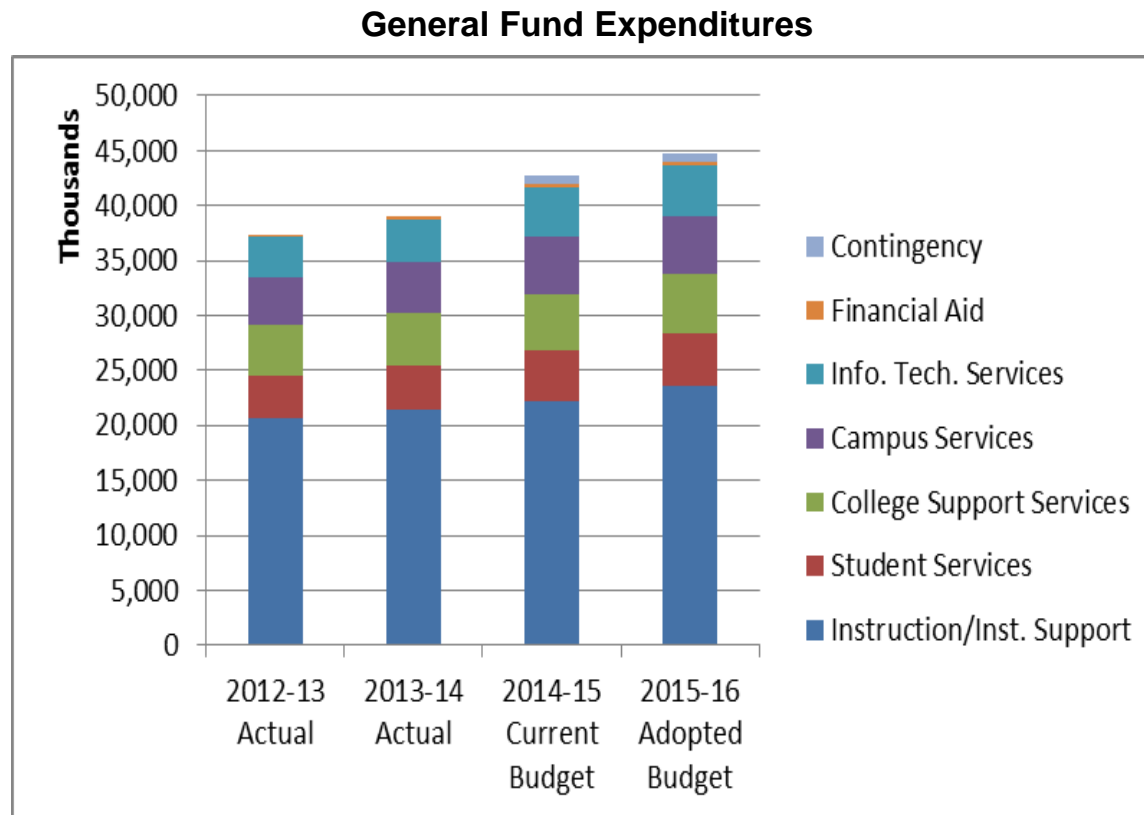
# General Fund

## General Fund - Resources

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>RESOURCES</b>						
<b>Property Taxes</b>						
Current Year	\$ 11,698,547	\$ 12,397,523	\$ 13,022,000	\$ 14,109,000	\$ 14,180,000	\$ 14,180,000
Prior Year	762,591	517,173	773,000	747,000	623,000	623,000
<b>Tuition and Fees</b>	19,234,728	19,036,433	16,980,000	16,608,000	16,679,000	16,679,000
<b>State and Federal Sources</b>						
State Aid for Operations	4,818,740	6,739,794	7,783,000	9,110,000	9,110,000	9,110,000
Federal Operating Grants	50,338	68,749				
<b>Other Sources</b>						
Interest Income	1,612	2,452	5,000	5,000	5,000	5,000
Miscellaneous Income	53,566	7,726	70,000	75,000	65,000	65,000
<b>Transfers from Other Funds</b>						
Interfund Transfers- In	753,200	305,000	2,104,000	1,875,000	1,874,500	1,874,500
Total	\$ 37,373,322	\$ 39,074,850	\$ 40,737,000	\$ 42,529,000	\$ 42,536,500	\$ 42,536,500
Beginning Fund Balance	\$ 5,469,581	\$ 5,446,096	\$ 5,500,000	\$ 5,516,000	\$ 5,634,000	\$ 5,634,000
<b>Total Resources</b>	<b>\$ 42,842,903</b>	<b>\$ 44,520,946</b>	<b>\$ 46,237,000</b>	<b>\$ 48,045,000</b>	<b>\$ 48,170,500</b>	<b>\$ 48,170,500</b>

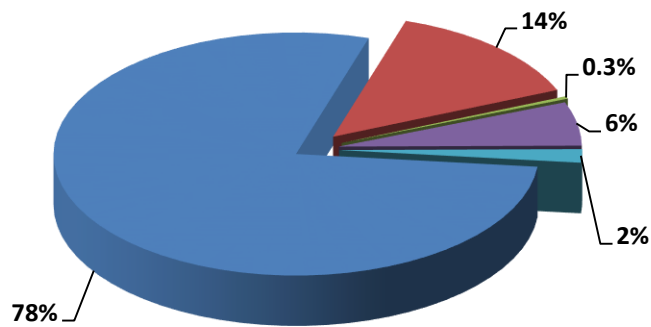
# General Fund

The General Fund Expenditures Graph by Function



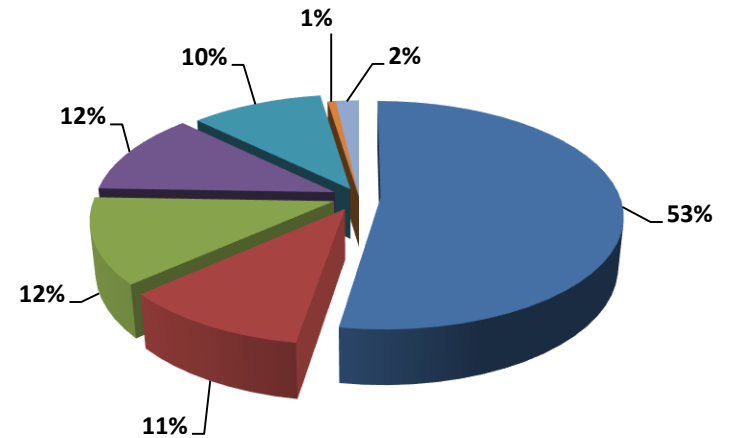
# General Fund

**BUDGETED EXPENDITURES**  
 – By Object Classification



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

**BUDGETED EXPENDITURES**  
 – By Function



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



## General Fund - Expenditures by Function

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>						
Humanities Office	\$ 58,453	\$ 66,913	\$ 65,512	\$ 68,781	\$ 67,697	\$ 67,697
Writing/Literature	1,696,614	1,740,477	1,773,177	1,766,760	1,746,960	1,746,960
Foreign Languages	326,746	376,677	441,156	469,852	434,353	434,353
Speech	429,836	461,200	477,363	512,759	515,676	515,676
Social Science Office	65,912	60,188	57,894	63,792	63,438	63,438
Music	307,201	346,732	332,159	345,262	367,211	367,211
Art	488,172	546,616	533,079	557,365	545,583	545,583
Theatre Arts	48,731	49,093	50,438	52,883	52,770	52,770
Fine Arts and Communication Office	68,670	79,097	82,712	75,405	72,301	72,301
Business Administration	633,500	688,496	533,709	563,809	595,896	595,896
Cntr for Entrep Excellence & Devel.			85,769	96,087	95,207	95,207
Business Administration Office	55,723	58,276	59,871	63,397	63,543	63,543
Hospitality, Tourism & Recreation	481	11,375	6,287	4,836	4,836	4,836
Journalism	8,170	6,093	8,470	9,314	9,280	9,280
World Languages and Cultures Office	14,551	31,358	44,761	55,638	54,998	54,998
Philosophy	13,351	12,988	17,022	16,825	17,419	17,419
Addiction Studies	106,852	107,198	120,189	127,526	123,676	123,676
Anthropology	160,212	177,360	243,675	258,650	256,295	256,295
Criminal Justice	147,009	189,079	169,136	179,770	264,481	264,481
Economics	123,890	110,625	82,882	87,162	86,228	86,228
Education	214,311	240,100	157,625	166,935	246,077	246,077
Geography	120,278	122,842	115,497	139,493	124,983	124,983
History	209,232	194,313	190,497	203,095	199,911	199,911
Human Development	163,852	171,374	168,342	183,276	178,835	178,835
Political Science	17,514	22,117	27,138	28,815	31,839	31,839
Psychology	326,753	349,156	370,593	395,613	386,148	386,148
Sociology	184,442	193,097	204,120	223,084	218,880	218,880
Oregon Leadership Institute	45,025	60,413	69,657	72,552	72,662	72,662
Adult Basic Education	570,294	570,294	449,464	546,684	546,684	546,684

**General Fund - Expenditures by Function**

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>						
Regional Svcs. & R.C. Operations	\$ 630,471	\$ 535,496	\$ 356,029	\$ 669,607	\$ 701,520	\$ 701,520
Regional Svcs. & M.C. Operations	146,748	153,330	185,122	180,126	171,058	171,058
Regional Svcs. & P.C. Operations	64,649	159,159	163,810	175,770	182,778	182,778
Engineering & Engr. Tech.	855	91,909	123,840	132,115	172,337	172,337
Science Office	78,535	79,942	81,217	85,324	85,470	85,470
Mathematics	1,605,677	1,673,867	1,731,432	1,815,630	1,748,510	1,748,510
Biological Science	1,086,039	1,179,825	1,171,530	1,228,426	1,161,300	1,161,300
Chemistry	365,274	384,478	420,461	447,074	442,648	442,648
Physics	219,739	163,428	164,845	174,075	200,754	200,754
Geology	116,156	120,545	128,265	135,934	134,454	134,454
Nursing	859,536	979,425	984,779	1,048,501	1,043,897	1,043,897
Health & Human Performance Office	152,290	162,286	159,747	165,359	165,600	165,600
Health & Human Performance	905,968	995,445	941,521	1,000,365	998,453	998,453
Math Office	59,343	61,962	66,022	67,298	67,444	67,444
Allied Health	63,922	19,951	113,140	71,547	111,635	111,635
Computer and Information Systems	1,008,009	976,479	1,054,161	1,104,120	1,081,607	1,081,607
Licensed Massage Therapy	234,906	254,847	236,427	232,125	229,772	229,772
Emergency Medical Services	296,845	289,967	358,912	301,957	295,229	295,229
Dental Assisting	229,922	252,781	249,292	263,593	263,263	263,263
Medical Assisting	104,053	110,988	121,046	131,657	130,723	130,723
Dietary Management	3,053	-	13,215	13,369	13,369	13,369
Allied Health Office	4,764	16,991	14,169	64,796	64,942	64,942
Pharmacy Technician	68,940	101,093	110,784	118,262	115,382	115,382
Veterinary Technician Program	92,564	137,131	193,554	216,032	216,000	216,000
CIS Office	46,327	43,527	61,444	56,894	57,040	57,040
Nursing Office	54,666	56,820	62,782	68,106	68,252	68,252
HHP: Health Classes	64,959	40,517	29,124	27,718	27,718	27,718
HHP: Recreation (O.R.L.T.)	158,318	169,279	181,571	197,440	196,176	196,176
Ponderosa Office	62,240	61,839	66,468	60,851	60,997	60,997
Forestry Technology	365,185	418,976	429,043	448,024	439,363	439,363

**General Fund - Expenditures by Function**

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>						
Automotive	\$ 339,522	\$ 372,180	\$ 377,956	\$ 393,824	\$ 388,869	\$ 388,869
Office Administration	368					
Health Information Technology	296,836	262,896	259,530	269,750	269,845	269,845
Manufacturing Processes	309,488	338,073	374,603	367,766	356,524	356,524
Apprenticeship	12,495	17,854	10,229	11,804	17,829	17,829
Wildland Fire Management	59,738	62,987	75,496	79,330	71,984	71,984
Structural Fire Science	114,677	138,024	148,717	149,605	149,751	149,751
Geographical Information Systems	143,663	146,006	155,217	161,225	163,477	163,477
Aviation Program	198,056	235,376	238,702	258,451	263,514	263,514
Military Science	1,200	1,115	1,200	3,026	2,000	2,000
Non-Destructive Testing			88,912	96,281	95,401	95,401
Regional Credit Instruction-Madras	105,202	87,188	72,696	69,347	66,347	66,347
Regional Credit Instruction-Prineville	99,520	53,261	55,169	53,802	59,022	59,022
Regional Credit Instruction-Redmond	257,890	190,932	242,121	214,045	129,965	129,965
Library Skills	73,132	49,839	63,341	50,170	50,242	50,242
<b>Total Instruction</b>	<b>\$ 17,767,515</b>	<b>\$ 18,691,561</b>	<b>\$ 19,075,835</b>	<b>\$ 20,215,941</b>	<b>\$ 20,176,328</b>	<b>\$ 20,176,328</b>
<b>Instructional Support</b>						
Office of VP of Instruction	\$ 612,135	\$ 443,567	\$ 532,471	\$ 544,612	\$ 544,905	\$ 544,905
Library	1,065,735	1,000,435	1,090,892	1,130,457	1,161,880	1,161,880
Catalog and Class Schedule	32,227	36,373	28,618	28,618	28,618	28,618
Commencement & Convocation	31,905	34,407	21,894	21,851	21,851	21,851
Tutoring and Testing	506,858	508,790	501,238	504,681	518,765	518,765
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	193,408	263,942	261,840	307,995	310,434	310,434
Instructional Deans	451,196	438,832	704,178	745,998	747,020	747,020
<b>Total Instructional Support</b>	<b>\$ 2,898,464</b>	<b>\$ 2,731,346</b>	<b>\$ 3,146,131</b>	<b>\$ 3,289,212</b>	<b>\$ 3,338,473</b>	<b>\$ 3,338,473</b>

**General Fund - Expenditures by Function**

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Student Services</b>						
Admissions	\$ 267,755	\$ 920,324	\$ 1,043,233	\$ 1,087,844	\$ 1,089,964	\$ 1,089,964
Counseling Center	69,152	60,935	72,862	74,258	74,258	74,258
Student Life	301,424	326,270	338,034	365,352	352,975	352,975
Financial Aid	609,812	592,400	705,114	698,137	699,342	699,342
Career Services and Job Placement	110,330	111,624	120,335	126,617	126,838	126,838
Student Outreach & Contact	157,551	158,964	271,742	205,592	205,738	205,738
Registrar	612,774					
Multicultural Activities	120,945	153,560	211,507	237,200	237,566	237,566
Club Sports	233,329	237,120	253,332	267,065	267,358	267,358
Enrollment Cashiering	66,263	69,393	75,264	79,410	79,556	79,556
Disability Services	254,067	277,877	248,473	262,694	268,531	268,531
Office Dean of Student & Enrollment Svcs	457,688	397,385	431,353	453,380	453,965	453,965
Advising	569,807	577,397	631,439	670,950	672,009	672,009
Placement Testing	94,599	89,274	97,310	100,149	100,221	100,221
Student Retention		123,215	123,157	216,172	216,424	216,424
<b>Total Student Services</b>	<b>\$ 3,925,496</b>	<b>\$ 4,095,738</b>	<b>\$ 4,623,155</b>	<b>\$ 4,844,820</b>	<b>\$ 4,844,745</b>	<b>\$ 4,844,745</b>

## General Fund - Expenditures by Function

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>College Support Services</b>						
Governing Board	\$ 78,959	\$ 75,758	\$ 90,656	\$ 92,003	\$ 92,076	\$ 92,076
President's Office	339,308	371,019	315,990	363,615	363,837	363,837
Fiscal Services	611,281	617,303	623,696	672,081	673,067	673,067
Campus Safety and Security	489,824	574,749	696,912	741,456	742,770	742,770
Human Resources	491,290	520,168	515,023	574,298	575,101	575,101
Mail Services	156,675	174,374	263,307	268,135	268,317	268,317
College Relations	628,509	621,071	710,931	735,405	736,426	736,426
Chief Financial Officer	401,306	454,959	528,455	558,700	559,396	559,396
Legal, Audit and Professional Svcs	49,581	65,232	66,700	70,950	70,950	70,950
Elections	28,053	(20)	28,000	28,500	28,500	28,500
General Institutional Support	470,686	449,985	406,510	416,289	416,289	416,289
Liability and Other Insurance	214,146	226,845	196,100	177,050	177,050	177,050
Institutional Effectiveness	225,438	254,211	304,561	316,781	317,218	317,218
Vice President for Administration	339,463	354,137	386,250	403,214	403,506	403,506
Organizational Development	7,718	10,647	6,500	6,500	6,500	6,500
<b>Total College Support Services</b>	<b>\$ 4,532,237</b>	<b>\$ 4,770,438</b>	<b>\$ 5,139,591</b>	<b>\$ 5,424,977</b>	<b>\$ 5,431,003</b>	<b>\$ 5,431,003</b>
<b>Campus Services</b>						
Custodial Services	\$ 1,003,220	\$ 1,104,558	\$ 1,246,174	\$ 1,222,782	\$ 1,225,557	\$ 1,225,557
Utilities	828,286	884,343	1,184,007	1,184,007	1,184,007	1,184,007
Fire & Boiler Insurance	96,206	107,673	114,700	115,650	115,650	115,650
Maintenance of Grounds	340,934	375,262	368,721	368,815	369,399	369,399
Maintenance of Buildings	665,930	752,582	824,131	843,601	844,624	844,624
Plant Additions	775,305	588,811	565,920	565,920	565,920	565,920
Plant Administration	213,906	270,997	302,158	317,567	318,005	318,005
Redmond Campus Infrastructure	308,288	264,209	331,283	357,067	357,615	357,615
Campus Shuttle	86,766	91,603	109,115	136,722	137,087	137,087
Madras Campus Infrastructure	55,778	58,343	47,000	47,000	47,000	47,000
Prineville Campus Infrastructure	49,210	65,807	65,280	65,280	65,280	65,280
<b>Total Campus Services</b>	<b>\$ 4,423,829</b>	<b>\$ 4,564,188</b>	<b>\$ 5,158,489</b>	<b>\$ 5,224,411</b>	<b>\$ 5,230,144</b>	<b>\$ 5,230,144</b>

**General Fund - Expenditures by Function**

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Information Technology</b>						
Information Technology Services	\$ 1,509,404	\$ 1,436,906	\$ 1,823,040	\$ 1,811,432	\$ 1,811,943	\$ 1,811,943
Management Information Systems	621,674	596,391	663,533	693,159	694,035	694,035
User Services	581,327	705,149	790,131	824,825	825,957	825,957
Enterprise Computing Services	283,851	442,046	425,052	446,352	446,937	446,937
Network/Telecom & Media Services	511,292	545,537	548,383	573,116	573,699	573,699
Web Development	80,797	91,294	95,355	103,246	103,392	103,392
Regional IT Services - Redmond			88,832	92,851	92,996	92,996
Regional IT Services - Prineville		63,918	75,280	75,280	75,280	75,280
<b>Total Information Technology</b>	<b>\$ 3,588,345</b>	<b>\$ 3,881,241</b>	<b>\$ 4,509,606</b>	<b>\$ 4,620,261</b>	<b>\$ 4,624,239</b>	<b>\$ 4,624,239</b>
<b>Financial Aid</b>						
Financial Aid Transactions	\$ 260,921	\$ 275,631	\$ 280,079	\$ 280,079	\$ 280,079	\$ 280,079
<b>Total Financial Aid</b>	<b>\$ 260,921</b>	<b>\$ 275,631</b>	<b>\$ 280,079</b>	<b>\$ 280,079</b>	<b>\$ 280,079</b>	<b>\$ 280,079</b>
<b>Contingency</b>						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>
<b>Requirements</b>	<b>\$ 37,396,807</b>	<b>\$ 39,010,143</b>	<b>\$ 42,732,886</b>	<b>\$ 44,699,701</b>	<b>\$ 44,725,011</b>	<b>\$ 44,725,011</b>
<b>Ending Fund Balance</b>	<b>\$ 5,446,096</b>	<b>\$ 5,510,803</b>	<b>\$ 3,504,114</b>	<b>\$ 3,345,299</b>	<b>\$ 3,445,489</b>	<b>\$ 3,445,489</b>
<b>Total Requirements</b>	<b>\$ 42,842,903</b>	<b>\$ 44,520,946</b>	<b>\$ 46,237,000</b>	<b>\$ 48,045,000</b>	<b>\$ 48,170,500</b>	<b>\$ 48,170,500</b>

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>							
Humanities Office	1.0	\$ 63,263	\$ 4,434	\$	\$	\$	\$ 67,697
Writing/Literature	19.3	1,723,622	23,338				1,746,960
Foreign Languages	4.7	426,992	7,361				434,353
Speech	5.4	511,204	4,472				515,676
Social Science Office	1.0	57,850	5,588				63,438
Music	4.1	343,643	23,568				367,211
Art	7.3	517,500	28,083				545,583
Theatre Arts	0.4	52,205	565				52,770
Fine Arts and Communication Office	1.2	68,349	3,952				72,301
Business Administration	6.6	575,900	19,996				595,896
Center for Entrepreneurial Excellence	1.0	92,315	2,892				95,207
Business Administration Office	1.0	61,185	2,358				63,543
Hospitality, Tourism & Recreation	0.1	4,836					4,836
Journalism	0.2	9,280					9,280
World Languages and Cultures Office	0.8	51,643	3,355				54,998
Philosophy	0.3	16,891	528				17,419
Addiction Studies	1.4	120,250	3,426				123,676
Anthropology	3.1	252,726	3,569				256,295
Criminal Justice	3.1	261,869	2,612				264,481
Economics	1.1	84,046	2,182				86,228
Education	2.8	240,518	5,559				246,077
Geography	1.7	122,991	1,992				124,983
History	2.6	197,797	2,114				199,911
Human Development	2.1	170,178	8,657				178,835
Political Science	0.6	31,139	700				31,839
Psychology	3.7	374,127	12,021				386,148
Sociology	2.3	216,982	1,898				218,880
Oregon Leadership Institute	0.8	55,760	16,902				72,662
Adult Basic Education					546,684		546,684
Regional Svcs. & R.C. Operations	4.2	395,828	19,861		285,831		701,520
Regional Svcs. & M.C. Operations	2.6	158,458	12,600				171,058
Regional Svcs. & P.C. Operations	2.4	166,498	16,280				182,778

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>							
Engineering & Engr. Tech.	1.9	\$ 169,979	\$ 2,358	\$	\$	\$	\$ 172,337
Science Office	1.0	73,264	12,206				85,470
Mathematics	19.2	1,723,747	24,763				1,748,510
Biological Science	12.6	1,100,473	60,827				1,161,300
Chemistry	4.6	427,263	15,385				442,648
Physics	2.0	191,921	8,833				200,754
Geology	1.1	128,466	5,988				134,454
Nursing	11.0	997,768	46,129				1,043,897
Health & Human Performance Office	3.3	157,623	7,977				165,600
Health & Human Performance	10.7	920,206	78,247				998,453
Math Office	1.0	66,417	1,027				67,444
Allied Health	2.2	110,358	1,277				111,635
Computer and Information Systems	10.9	1,049,220	32,387				1,081,607
Licensed Massage Therapy	3.9	214,381	15,391				229,772
Emergency Medical Services	4.1	246,163	49,066				295,229
Dental Assisting	3.0	244,477	18,786				263,263
Medical Assisting	1.8	115,138	15,585				130,723
Dietary Management	0.2	12,289	1,080				13,369
Allied Health Office	1.0	60,886	4,056				64,942
Pharmacy Technician	1.5	104,341	11,041				115,382
Veterinary Technician Program	2.8	195,011	20,989				216,000
CIS Office	1.0	56,540	500				57,040
Nursing Office	1.2	66,621	1,631				68,252
HHP: Health Classes	0.5	27,718					27,718
HHP: Recreation (O.R.L.T.)	2.3	193,067	3,109				196,176
Ponderosa Office	1.0	56,946	4,051				60,997
Forestry Technology	4.4	390,908	48,455				439,363
Automotive	5.0	367,383	21,486				388,869
Health Information Technology	3.1	252,064	17,781				269,845
Manufacturing Processes	4.3	309,726	46,798				356,524
Apprenticeship	0.3	16,454	1,375				17,829
Wildland Fire Management	0.9	58,842	13,142				71,984



**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Instruction</b>							
Structural Fire Science	1.7	\$ 132,539	\$ 17,212	\$	\$	\$	\$ 149,751
Geographical Information Systems	1.4	154,144	9,333				163,477
Aviation Program	3.3	251,775	11,739				263,514
Military Science	0.0	-	2,000				2,000
Non-Destructive Testing	1.1	84,589	10,812				95,401
Regional Credit Instruction-Madras	1.0	62,187	4,160				66,347
Regional Credit Instruction-Prineville	0.9	55,962	3,060				59,022
Regional Credit Instruction-Redmond	2.0	118,428	11,537				129,965
Library Skills	0.5	49,742	500				50,242
<b>Total Instruction</b>	<b>224.6</b>	<b>\$ 18,440,871</b>	<b>\$ 902,942</b>	<b>\$ -</b>	<b>\$ 832,515</b>	<b>\$ -</b>	<b>\$ 20,176,328</b>
<b>Instructional Support</b>							
Office of VP of Instruction	3.2	\$ 322,429	\$ 25,476	\$	\$ 197,000	\$	\$ 544,905
Library	13.1	896,119	160,761	105,000			1,161,880
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,342	20,509				21,851
Tutoring and Testing	13.9	512,304	6,461				518,765
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	3.0	240,518	69,916				310,434
Instructional Deans	7.2	728,313	18,707				747,020
<b>Total Instructional Support</b>	<b>40.5</b>	<b>\$ 2,701,025</b>	<b>\$ 330,448</b>	<b>\$ 105,000</b>	<b>\$ 202,000</b>	<b>\$ -</b>	<b>\$ 3,338,473</b>

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Student Services</b>							
Admissions	14.7	\$ 1,029,272	\$ 60,692	\$	\$	\$	\$ 1,089,964
Counseling Center			74,258				74,258
Student Life	4.3	294,318	49,072		9,585		352,975
Financial Aid	8.6	658,266	41,076				699,342
Career Services and Job Placement	1.5	114,614	12,224				126,838
Student Outreach & Contact	1.2	80,734	125,004				205,738
Multicultural Activities	2.5	199,620	37,946				237,566
Club Sports	3.2	177,213	90,145				267,358
Enrollment Cashiering	1.1	75,663	3,893				79,556
Disability Services	4.2	258,368	10,163				268,531
Office Dean of Student & Enroll Svc	4.6	423,801	30,164				453,965
Advising	8.1	632,395	39,614				672,009
Placement Testing	1.2	67,241	32,980				100,221
Student Retention	2.2	196,974	19,450				216,424
<b>Total Student Services</b>	<b>57.4</b>	<b>\$ 4,208,479</b>	<b>\$ 626,681</b>	<b>\$ -</b>	<b>\$ 9,585</b>	<b>\$ -</b>	<b>\$ 4,844,745</b>

**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>College Support Services</b>							
Governing Board	0.5	\$ 44,742	\$ 47,334	\$	\$	\$	\$ 92,076
President's Office	1.6	340,262	23,575				363,837
Fiscal Services	6.9	657,017	16,050				673,067
Campus Public Safety	10.5	648,691	94,079				742,770
Human Resources	5.6	465,247	109,854				575,101
Mail Services	1.3	84,617	183,700				268,317
College Relations	7.4	597,617	138,809				736,426
Chief Financial Officer	4.8	524,707	34,689				559,396
Legal, Audit and Professional Svcs			70,950				70,950
Elections			28,500				28,500
General Institutional Support	0.3	225,339	120,950	50,000	20,000		416,289
Liability and Other Insurance			97,050		80,000		177,050
Institutional Effectiveness	3.6	281,180	36,038				317,218
Vice President for Administration	2.0	294,923	42,298		66,285		403,506
Organizational Development			6,500				6,500
<b>Total College Support Services</b>	<b>44.5</b>	<b>\$ 4,164,342</b>	<b>\$ 1,050,376</b>	<b>\$ 50,000</b>	<b>\$ 166,285</b>	<b>\$ -</b>	<b>\$ 5,431,003</b>
<b>Campus Services</b>							
Custodial Services	19.0	\$ 1,137,256	\$ 88,301	\$	\$	\$	\$ 1,225,557
Utilities			1,119,007		65,000		1,184,007
Fire & Boiler Insurance			115,650				115,650
Maintenance of Grounds	4.4	257,237	112,162				369,399
Maintenance of Buildings	8.0	601,161	243,463				844,624
Plant Additions					565,920		565,920
Plant Administration	3.1	282,923	35,082				318,005
Redmond Campus Infrastructure	3.8	238,777	118,838				357,615
Campus Shuttle	2.5	122,892	14,195				137,087
Madras Campus Infrastructure			47,000				47,000
Prineville Campus Infrastructure			65,280				65,280
<b>Total Campus Services</b>	<b>40.8</b>	<b>\$ 2,640,246</b>	<b>\$ 1,958,978</b>	<b>\$ -</b>	<b>\$ 630,920</b>	<b>\$ -</b>	<b>\$ 5,230,144</b>

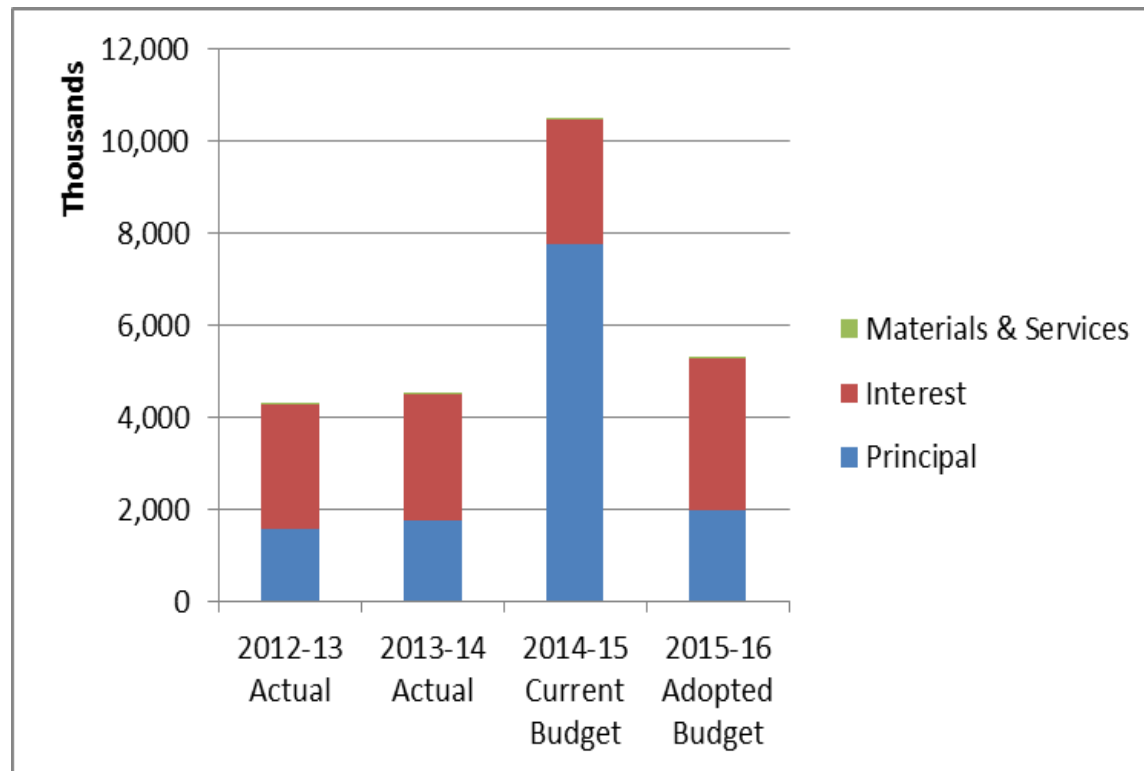
**General Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Information Technology</b>							
Information Technology Services	3.5	\$ 398,236	\$ 879,576	\$ -	\$ 534,131	\$ -	\$ 1,811,943
Management Information Systems	6.0	663,082	30,953				694,035
User Services	12.6	751,371	74,586				825,957
Enterprise Computing Services	4.0	426,734	20,203				446,937
Network/Telecom & Media Services	4.6	382,407	191,292				573,699
Web Development	1.0	100,392	3,000				103,392
Regional IT Services - Redmond	1.0	92,996					92,996
Regional IT Services - Prineville			75,280				75,280
<b>Total Information Technology</b>	<b>32.7</b>	<b>\$ 2,815,218</b>	<b>\$ 1,274,890</b>	<b>\$ -</b>	<b>\$ 534,131</b>	<b>\$ -</b>	<b>\$ 4,624,239</b>
<b>Financial Aid</b>							
Financial Aid Transactions		\$ -	\$ 52,897	\$ -	\$ 227,182	\$ -	\$ 280,079
<b>Total Financial Aid</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 52,897</b>	<b>\$ -</b>	<b>\$ 227,182</b>	<b>\$ -</b>	<b>\$ 280,079</b>
<b>Contingency</b>							
Contingency		\$ -	800,000	\$ -	\$ -	\$ -	\$ 800,000
<b>Total Contingency</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>
<b>Total General Fund Expenses</b>	<b>440.5</b>	<b>\$ 34,970,181</b>	<b>\$ 6,997,212</b>	<b>\$ 155,000</b>	<b>\$ 2,602,618</b>	<b>\$ -</b>	<b>\$ 44,725,011</b>

# 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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Resources</b>						
Beginning Fund Balance	\$ 211,168	\$ 358,699	\$ 241,900	\$ 246,242	\$ 246,242	\$ 246,242
Tax Revenue - Current	2,652,467	2,644,077	2,593,775	2,917,063	2,917,063	2,917,063
Tax Revenue - Prior	120,818	97,768	80,000	80,000	80,000	80,000
PERS Reserve Charge	866,480	911,497	961,543	1,006,543	1,006,543	1,006,543
Rental Income	489,950	491,224	486,945			
Interest Income	2,051	1,981	850	667	667	667
Transfers In	305,115	310,113	6,151,400	1,328,188	1,328,188	1,328,188
<b>Total Resources</b>	<b>\$ 4,648,049</b>	<b>\$ 4,815,359</b>	<b>\$ 10,516,413</b>	<b>\$ 5,578,703</b>	<b>\$ 5,578,703</b>	<b>\$ 5,578,703</b>
<b>Requirements</b>						
Principal Payments	\$ 1,559,375	\$ 1,754,162	\$ 7,740,159	\$ 1,971,954	\$ 1,971,954	\$ 1,971,954
Interest Payments	2,726,575	2,730,989	2,715,778	3,306,351	3,306,351	3,306,351
Materials and Services	3,400	3,400	3,400	1,200	1,200	1,200
Ending Fund Balance	358,699	326,808	57,076	299,198	299,198	299,198
<b>Total Requirements</b>	<b>\$ 4,648,049</b>	<b>\$ 4,815,359</b>	<b>\$ 10,516,413</b>	<b>\$ 5,578,703</b>	<b>\$ 5,578,703</b>	<b>\$ 5,578,703</b>

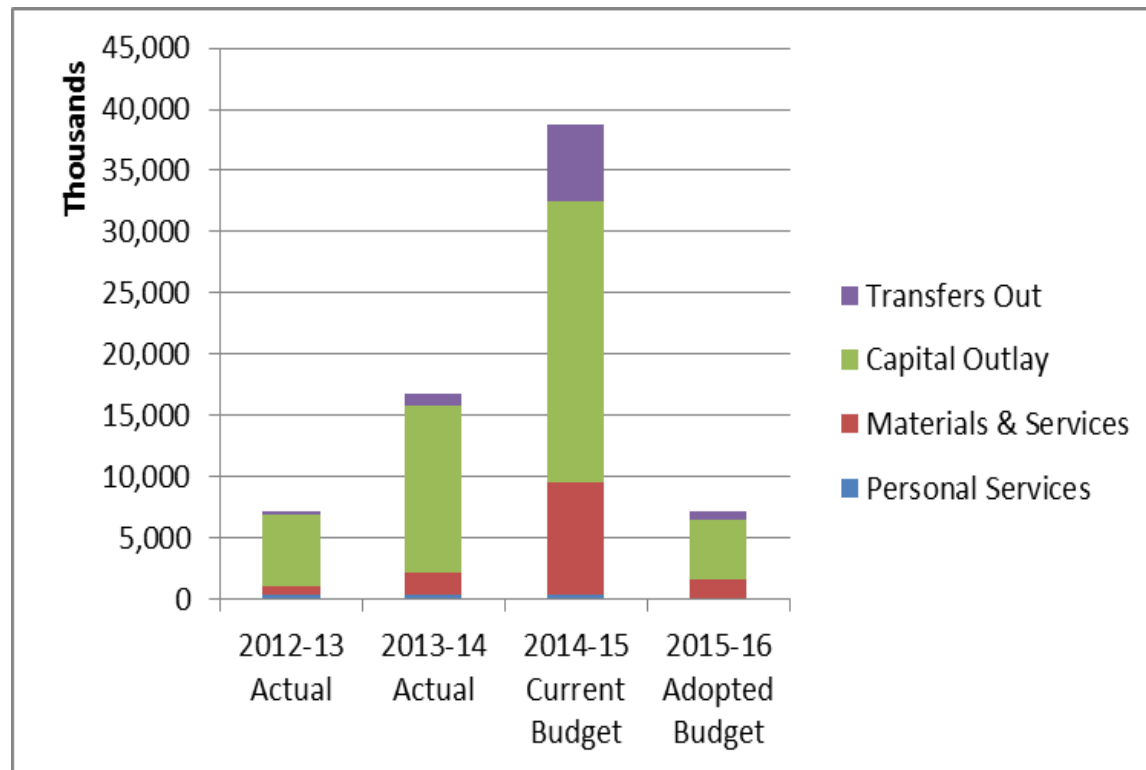
## Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	2005 Capital Lease	Fiscal Year 2015-16 ADOPTED Budget
<b>Resources</b>					
Beginning Fund Balance	\$ 241,000	\$	\$	\$ 5,242	\$ 246,242
Tax Revenue - Current	2,917,063				2,917,063
Tax Revenue - Prior	80,000				80,000
PERS Reserve Charge		1,006,543			1,006,543
Interest Income	667				667
Transfers In			1,263,188	65,000	1,328,188
<b>Total Resources</b>	<b>\$ 3,238,730</b>	<b>\$ 1,006,543</b>	<b>\$ 1,263,188</b>	<b>\$ 70,242</b>	<b>\$ 5,578,703</b>
<b>Requirements</b>					
Principal Payments	\$ 1,205,000	\$ 316,167	\$ 390,000	\$ 60,787	\$ 1,971,954
Interest Payments	1,739,950	690,376	871,988	4,037	3,306,351
Materials and Services			1,200		1,200
Ending Fund Balance	293,780			5,418	299,198
<b>Total Requirements</b>	<b>\$ 3,238,730</b>	<b>\$ 1,006,543</b>	<b>\$ 1,263,188</b>	<b>\$ 70,242</b>	<b>\$ 5,578,703</b>

# 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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Resources</b>						
Beginning Fund Balance	\$ 18,001,297	\$ 14,956,803	\$ 28,587,000	\$ 8,562,000	\$ 8,562,000	\$ 8,562,000
Grants and Contracts	935,790	2,313,073	8,266,000			
Other Income	279,544	279,594	5,539,200			
Donations	95,788	26,300				
Bond Sale Proceeds		21,419,656				
Interest Income	64,206	41,416	174,593	12,347	12,347	12,347
Transfers In	2,727,392	2,522,023	1,850,051	2,025,051	2,025,051	2,025,051
<b>Total Resources</b>	<u>\$ 22,104,017</u>	<u>\$ 41,558,865</u>	<u>\$ 44,416,844</u>	<u>\$ 10,599,398</u>	<u>\$ 10,599,398</u>	<u>\$ 10,599,398</u>
<b>Requirements</b>						
Personnel Services	\$ 418,487	\$ 380,074	\$ 340,606	\$	\$	\$
Materials and Services	668,999	1,810,152	9,284,000	1,600,000	1,600,000	1,600,000
Capital Outlay	5,822,011	13,653,610	22,890,413	4,965,300	4,965,300	4,965,300
Transfers Out	237,717	888,577	6,168,400	650,000	650,000	650,000
Ending Fund Balance	14,956,803	24,826,452	5,733,425	3,384,098	3,384,098	3,384,098
<b>Total Requirements</b>	<u>\$ 22,104,017</u>	<u>\$ 41,558,865</u>	<u>\$ 44,416,844</u>	<u>\$ 10,599,398</u>	<u>\$ 10,599,398</u>	<u>\$ 10,599,398</u>

## Capital Projects Fund - Resources and Requirements by Project

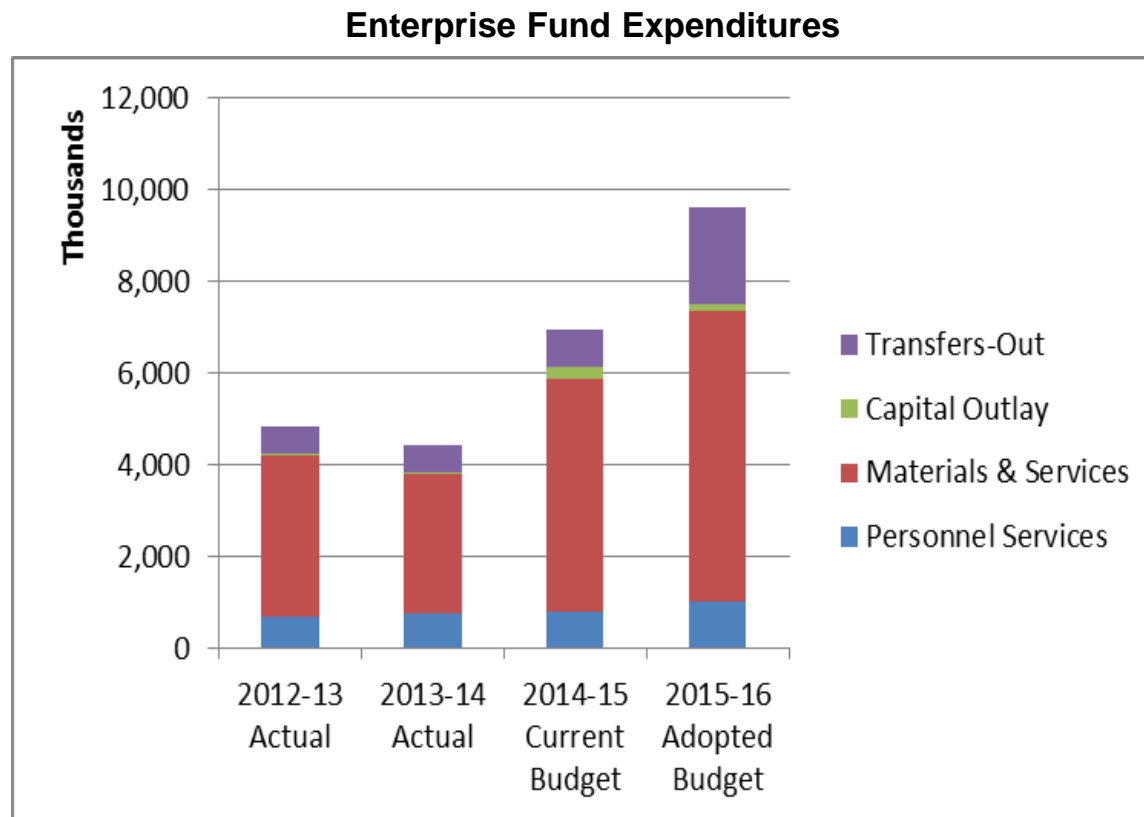
	FTE	G.O. Bond Projects	Campus Center Building	Bookstore Construction	New Construction & Renovation	Repair and Replacement	Residence Hall Construction	Culinary Building
<b>Resources</b>								
Beginning Fund Balance		\$ 700,000	\$ 240,000	\$ 908,000	\$ 2,373,000	\$ 486,000	\$ 2,000,000	\$ 38,000
Interest Income			300	2,988	4,232	872		63
Transfers In				575,000	240,090	325,830		
<b>Total Resources</b>		<u>\$ 700,000</u>	<u>\$ 240,300</u>	<u>\$ 1,485,988</u>	<u>\$ 2,617,322</u>	<u>\$ 812,702</u>	<u>\$ 2,000,000</u>	<u>\$ 38,063</u>
<b>Requirements</b>								
Materials and Services		\$	\$	\$	\$ 500,000	\$ 600,000	\$ 500,000	\$
Capital Outlay		700,000	240,300	100,000	1,100,000		1,500,000	25,000
Transfers Out								
Ending Fund Balance				1,385,988	1,017,322	212,702		13,063
<b>Total Requirements</b>	<u>0.00</u>	<u>\$ 700,000</u>	<u>\$ 240,300</u>	<u>\$ 1,485,988</u>	<u>\$ 2,617,322</u>	<u>\$ 812,702</u>	<u>\$ 2,000,000</u>	<u>\$ 38,063</u>

## Capital Projects Fund - Resources and Requirements by Project

	Life Cycle Technology Replacement	Capital Equipment Fund	IT Server/ Infrastructure	Redmond Campus	Chandler Lab	Fiscal Year 2015-16 ADOPTED Budget
<b>Resources</b>						
Beginning Fund Balance	\$ 287,000	\$ 127,000	\$ 753,000	\$ 250,000	\$ 400,000	\$ 8,562,000
Interest Income	647	255	2,990			12,347
Transfers In	344,030	350,000	190,101			2,025,051
<b>Total Resources</b>	<u>\$ 631,677</u>	<u>\$ 477,255</u>	<u>\$ 946,091</u>	<u>\$ 250,000</u>	<u>\$ 400,000</u>	<u>\$ 10,599,398</u>
<b>Requirements</b>						
Materials and Services	\$	\$	\$	\$	\$	\$ 1,600,000
Capital Outlay	400,000	400,000	500,000			4,965,300
Transfers Out				250,000	400,000	650,000
Ending Fund Balance	231,677	77,255	446,091			3,384,098
<b>Total Requirements</b>	<u>\$ 631,677</u>	<u>\$ 477,255</u>	<u>\$ 946,091</u>	<u>\$ 250,000</u>	<u>\$ 400,000</u>	<u>\$ 10,599,398</u>

# 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 - Resources and Requirements

	FTE	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Residence Hall</b>							
<b>Resources</b>							
Beginning Net Working Capital		\$ 970,124	\$ 713,407	\$ 922,030	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Room and Board		658,880	829,386	437,206	2,272,000	2,272,000	2,272,000
Interest Income		1,495	1,236	2,527	2,067	2,067	2,067
Transfers In			319,517				
<b>Total Resources</b>		<u>\$ 1,630,499</u>	<u>\$ 1,863,546</u>	<u>\$ 1,361,763</u>	<u>\$ 3,274,067</u>	<u>\$ 3,274,067</u>	<u>\$ 3,274,067</u>
<b>Requirements</b>							
Personnel Services	5.6	\$ 183,764	\$ 187,667	\$ 210,650	\$ 382,718	\$ 382,718	\$ 382,718
Materials and Services		370,670	368,396	117,937	877,050	877,050	877,050
Capital Outlay		12,658	8,233	20,000	15,000	15,000	15,000
Transfers Out		350,000	52,000	350,000	1,343,188	1,343,188	1,343,188
Ending Net Working Capital		713,407	1,247,250	663,176	656,111	656,111	656,111
<b>Total Requirements</b>	<u>5.6</u>	<u>\$ 1,630,499</u>	<u>\$ 1,863,546</u>	<u>\$ 1,361,763</u>	<u>\$ 3,274,067</u>	<u>\$ 3,274,067</u>	<u>\$ 3,274,067</u>

## Enterprise Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL FTE	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Residence Hall Reserves</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$	\$	\$	\$	\$	\$
Transfer In				80,000	80,000	80,000
<b>Total Resources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
<b>Requirements</b>						
Materials and Services	\$	\$	\$	\$ 80,000	\$ 80,000	\$ 80,000
Ending Net Working Capital						
<b>Total Requirements</b>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
<b>Residence Hall Summer Programs</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$	\$	\$	\$	\$	\$
Program Income				20,000	20,000	20,000
<b>Total Resources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<b>Requirements</b>						
Materials and Services	\$	\$	\$	\$ 20,000	\$ 20,000	\$ 20,000
Ending Net Working Capital						
<b>Total Requirements</b>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

## Enterprise Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
FTE						
<b>Food Service Operations</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$	\$	\$	\$	\$	\$
Room and Board			370,000	1,403,055	1,403,055	1,403,055
Interest Income						
<b>Total Resources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,000</u>	<u>\$ 1,403,055</u>	<u>\$ 1,403,055</u>	<u>\$ 1,403,055</u>
<b>Requirements</b>						
Materials and Services	\$	\$	\$ 360,000	\$ 1,383,055	\$ 1,383,055	\$ 1,383,055
Capital Outlay			10,000	20,000	20,000	20,000
Ending Net Working Capital						
<b>Total Requirements</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 370,000</u>	<u>\$ 1,403,055</u>	<u>\$ 1,403,055</u>	<u>\$ 1,403,055</u>

## Enterprise Fund - Resources and Requirements

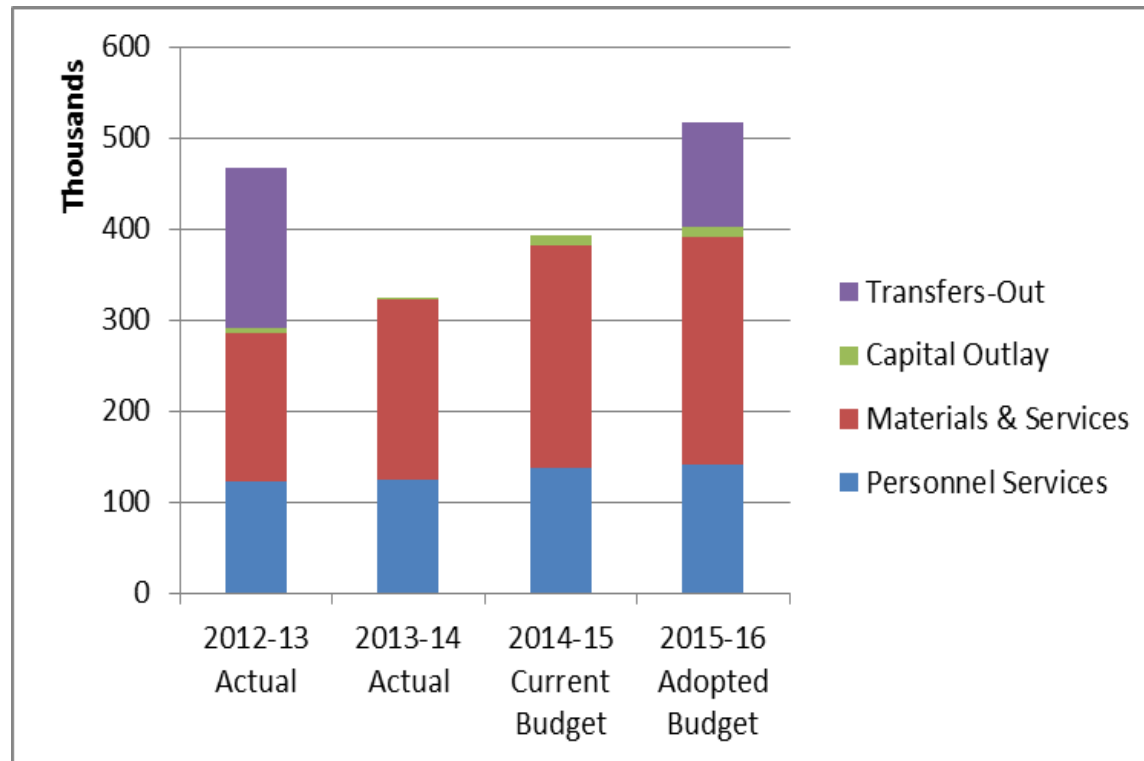
	FTE	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Bookstore</b>							
<b>Resources</b>							
Beginning Net Working Capital		\$ 3,216,613	\$ 3,333,232	\$ 2,950,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Bookstore Sales		4,007,271	3,589,918	5,429,800	4,829,800	4,829,800	4,829,800
Other		16,227					
Interest Income		4,397	3,449	7,570	5,404	5,404	5,404
<b>Total Resources</b>		<u>\$ 7,244,508</u>	<u>\$ 6,926,599</u>	<u>\$ 8,387,370</u>	<u>\$ 7,335,204</u>	<u>\$ 7,335,204</u>	<u>\$ 7,335,204</u>
<b>Requirements</b>							
Personnel Services	10.2	\$ 496,640	\$ 551,959	\$ 581,685	\$ 631,798	\$ 631,798	\$ 631,798
Materials and Services		3,157,566	2,695,208	4,589,950	3,989,950	3,989,950	3,989,950
Capital Outlay		7,070	16,855	250,000	100,000	100,000	100,000
Transfers Out		250,000	550,000	450,000	785,000	785,000	785,000
Ending Net Working Capital		3,333,232	3,112,577	2,515,735	1,828,456	1,828,456	1,828,456
<b>Total Requirements</b>	<u>10.2</u>	<u>\$ 7,244,508</u>	<u>\$ 6,926,599</u>	<u>\$ 8,387,370</u>	<u>\$ 7,335,204</u>	<u>\$ 7,335,204</u>	<u>\$ 7,335,204</u>
<b>Enterprise Fund Total</b>							
Beginning Net Working Capital		\$ 4,186,737	\$ 4,046,639	\$ 3,872,030	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Total Resources		4,688,270	4,743,506	6,247,103	8,612,326	8,612,326	8,612,326
Total Requirements		4,828,368	4,430,318	6,940,222	9,627,759	9,627,759	9,627,759
Ending Net Working Capital	<u>15.8</u>	<u>\$ 4,046,639</u>	<u>\$ 4,359,827</u>	<u>\$ 3,178,911</u>	<u>\$ 2,484,567</u>	<u>\$ 2,484,567</u>	<u>\$ 2,484,567</u>



# Internal Service Fund

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

### Internal Service Fund Expenditures



## Internal Service Fund - Resources and Requirements

		Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Centralized Services</b>							
<b>Resources</b>							
		\$ 490,751	\$ 407,772	\$ 403,000	\$ 330,000	\$ 330,000	\$ 330,000
		244,479	200,875	265,000	265,000	265,000	265,000
		800	572	800	715	715	715
		<u>\$ 736,030</u>	<u>\$ 609,219</u>	<u>\$ 668,800</u>	<u>\$ 595,715</u>	<u>\$ 595,715</u>	<u>\$ 595,715</u>
<b>Requirements</b>							
	2.0	\$ 94,506	\$ 96,468	\$ 109,244	\$ 112,356	\$ 112,356	\$ 112,356
		77,274	86,625	125,900	125,900	125,900	125,900
		6,478	830	10,000	10,000	10,000	10,000
		150,000			105,000	105,000	105,000
		407,772	425,296	423,656	242,459	242,459	242,459
	<u>2.0</u>	<u>\$ 736,030</u>	<u>\$ 609,219</u>	<u>\$ 668,800</u>	<u>\$ 595,715</u>	<u>\$ 595,715</u>	<u>\$ 595,715</u>

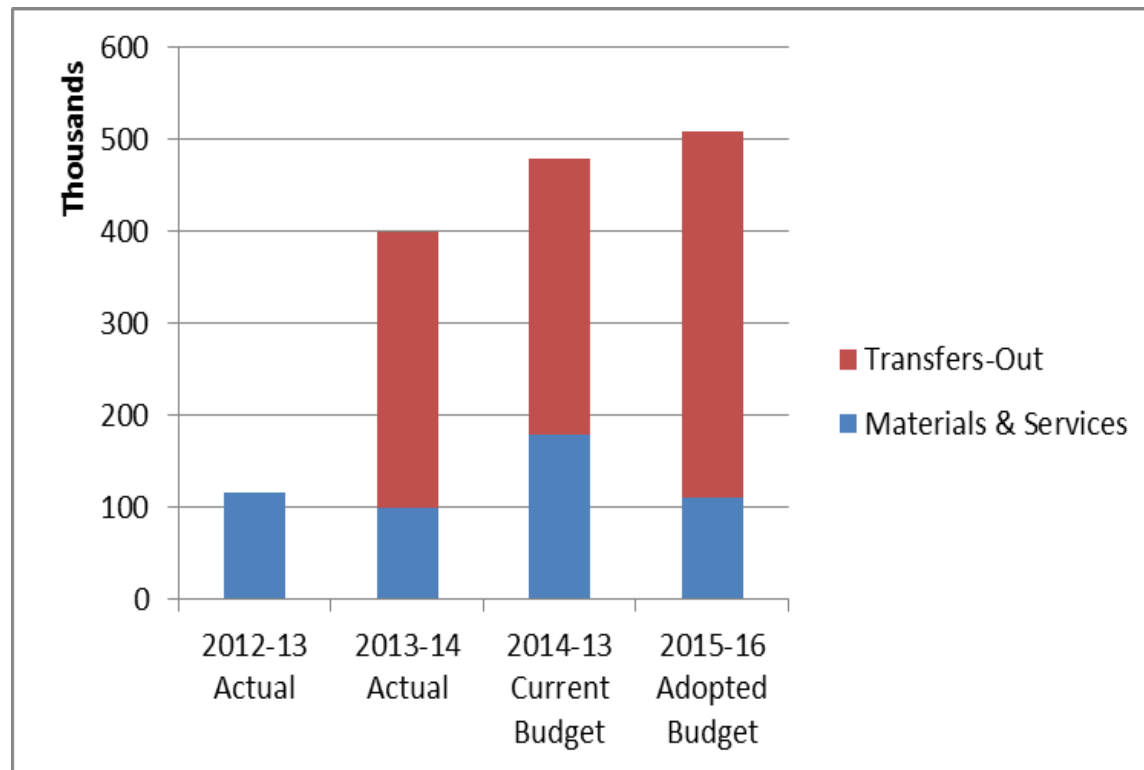
## Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Copier Activities</b>							
<b>Resources</b>							
Beginning Fund Balance		\$ 75,525	\$ 46,701	\$ 40,546	\$ 40,000	\$ 40,000	\$ 40,000
User Charges		108,967	119,089	125,000	125,000	125,000	125,000
Interest Income		101	50	102	52	52	52
<b>Total Resources</b>		<u>\$ 184,593</u>	<u>\$ 165,840</u>	<u>\$ 165,648</u>	<u>\$ 165,052</u>	<u>\$ 165,052</u>	<u>\$ 165,052</u>
<b>Requirements</b>							
Personnel Services	0.3	\$ 28,692	\$ 27,370	\$ 27,872	\$ 29,223	\$ 29,233	\$ 29,233
Materials and Services		84,200	112,680	119,500	123,500	123,500	123,500
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out		25,000			10,000	10,000	10,000
Ending Fund Balance		46,701	25,790	17,276	1,329	1,319	1,319
<b>Total Requirements</b>	<u>0.3</u>	<u>\$ 184,593</u>	<u>\$ 165,840</u>	<u>\$ 165,648</u>	<u>\$ 165,052</u>	<u>\$ 165,052</u>	<u>\$ 165,052</u>
<b>Internal Service Fund Total</b>							
Beginning Fund Balance		\$ 566,276	\$ 454,473	\$ 443,546	\$ 370,000	\$ 370,000	\$ 370,000
Total Resources		354,347	320,586	390,902	390,767	390,767	390,767
Total Requirements		466,150	323,973	393,516	516,979	516,989	516,989
Ending Fund Balance	<u>2.3</u>	<u>\$ 454,473</u>	<u>\$ 451,086</u>	<u>\$ 440,932</u>	<u>\$ 243,788</u>	<u>\$ 243,778</u>	<u>\$ 243,778</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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Retiree Benefit Reserve</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,006,224	\$ 891,685	\$ 794,000	\$ 698,000	\$ 698,000	\$ 698,000
Interest Income	<u>1,672</u>	<u>1,143</u>	<u>3,550</u>	<u>3,215</u>	<u>3,215</u>	<u>3,215</u>
<b>Total Resources</b>	<u><u>\$ 1,007,896</u></u>	<u><u>\$ 892,828</u></u>	<u><u>\$ 797,550</u></u>	<u><u>\$ 701,215</u></u>	<u><u>\$ 701,215</u></u>	<u><u>\$ 701,215</u></u>
<b>Requirements</b>						
Materials and Services	\$ 116,211	\$ 99,145	\$ 180,000	\$ 110,000	\$ 110,000	\$ 110,000
Ending Fund Balance	<u>891,685</u>	<u>793,683</u>	<u>617,550</u>	<u>591,215</u>	<u>591,215</u>	<u>591,215</u>
<b>Total Requirements</b>	<u><u>\$ 1,007,896</u></u>	<u><u>\$ 892,828</u></u>	<u><u>\$ 797,550</u></u>	<u><u>\$ 701,215</u></u>	<u><u>\$ 701,215</u></u>	<u><u>\$ 701,215</u></u>
<b>PERS Reserve</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 2,018,216	\$ 2,021,774	\$ 1,731,132	\$ 1,424,316	\$ 1,424,316	\$ 1,424,316
Interest Income	<u>3,558</u>	<u>2,542</u>	<u>7,905</u>	<u>6,121</u>	<u>6,121</u>	<u>6,121</u>
<b>Total Resources</b>	<u><u>\$ 2,021,774</u></u>	<u><u>\$ 2,024,316</u></u>	<u><u>\$ 1,739,037</u></u>	<u><u>\$ 1,430,437</u></u>	<u><u>\$ 1,430,437</u></u>	<u><u>\$ 1,430,437</u></u>
<b>Requirements</b>						
Transfers Out	\$	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000	\$ 400,000
Ending Fund Balance	<u>2,021,774</u>	<u>1,724,316</u>	<u>1,439,037</u>	<u>1,030,437</u>	<u>1,030,437</u>	<u>1,030,437</u>
<b>Total Requirements</b>	<u><u>\$ 2,021,774</u></u>	<u><u>\$ 2,024,316</u></u>	<u><u>\$ 1,739,037</u></u>	<u><u>\$ 1,430,437</u></u>	<u><u>\$ 1,430,437</u></u>	<u><u>\$ 1,430,437</u></u>

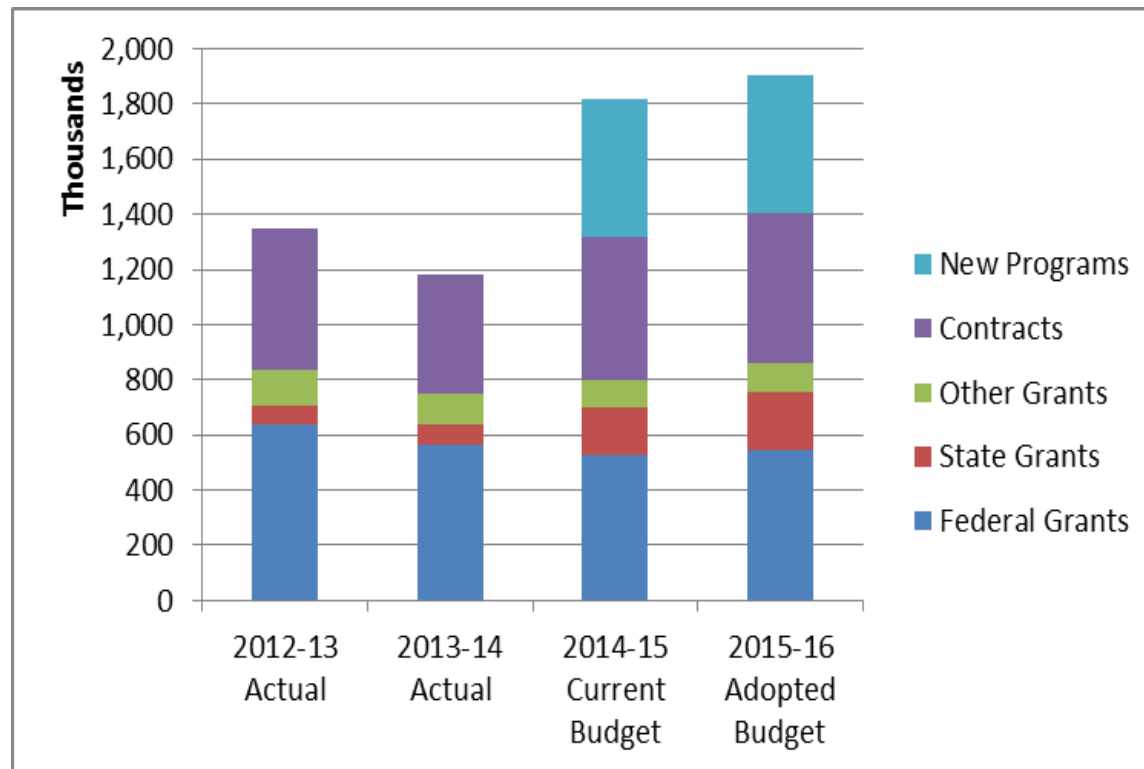
## Reserve Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Reserve Fund Total</b>						
Beginning Fund Balance	\$ 3,024,440	\$ 2,913,459	\$ 2,525,132	\$ 2,122,316	\$ 2,122,316	\$ 2,122,316
Total Resources	5,230	3,685	11,455	9,336	9,336	9,336
Total Requirements	<u>116,211</u>	<u>399,145</u>	<u>480,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
Ending Fund Balance	<u>\$ 2,913,459</u>	<u>\$ 2,517,999</u>	<u>\$ 2,056,587</u>	<u>\$ 1,621,652</u>	<u>\$ 1,621,652</u>	<u>\$ 1,621,652</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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Federal Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 78,438	\$ 61,873	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Federal Grants	550,712	527,945	465,220	465,697	465,697	465,697
Tuition and Fees	37,309	22,976	25,000	15,000	15,000	15,000
Transfers In	34,639	34,680	34,639	34,639	34,639	34,639
<b>Total Resources</b>	<b>\$ 701,098</b>	<b>\$ 647,474</b>	<b>\$ 564,859</b>	<b>\$ 545,336</b>	<b>\$ 545,336</b>	<b>\$ 545,336</b>
<b>Requirements</b>						
Personnel Services	\$ 532,158	\$ 483,635	\$ 445,659	\$ 409,534	\$ 409,534	\$ 409,534
Materials and Services	62,079	72,900	70,200	122,302	122,302	122,302
Capital Outlay	44,988	7,028		13,500	13,500	13,500
Transfers Out			9,000			
Ending Fund Balance	61,873	83,911	40,000			
<b>Total Requirements</b>	<b>\$ 701,098</b>	<b>\$ 647,474</b>	<b>\$ 564,859</b>	<b>\$ 545,336</b>	<b>\$ 545,336</b>	<b>\$ 545,336</b>



## Special Revenue Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>State Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
State Grants	108,805	109,645	164,430	203,724	203,724	203,724
Other Income	500	500				
<b>Total Resources</b>	<u>\$ 109,305</u>	<u>\$ 150,979</u>	<u>\$ 198,430</u>	<u>\$ 240,724</u>	<u>\$ 240,724</u>	<u>\$ 240,724</u>
<b>Requirements</b>						
Personnel Services	\$ 60,751	\$ 47,469	\$ 114,215	\$ 120,642	\$ 120,642	\$ 120,642
Materials and Services	7,720	29,181	49,682	90,082	90,082	90,082
Transfers Out			10,000			
Ending Fund Balance	40,834	74,329	24,533	30,000	30,000	30,000
<b>Total Requirements</b>	<u>\$ 109,305</u>	<u>\$ 150,979</u>	<u>\$ 198,430</u>	<u>\$ 240,724</u>	<u>\$ 240,724</u>	<u>\$ 240,724</u>
<b>Other Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 133,379	\$ 149,615	\$ 115,000	\$ 65,000	\$ 65,000	\$ 65,000
Grant Income	123,000	58,917	32,000	84,500	84,500	84,500
Transfers In	20,000	13,000				
<b>Total Resources</b>	<u>\$ 276,379</u>	<u>\$ 221,532</u>	<u>\$ 147,000</u>	<u>\$ 149,500</u>	<u>\$ 149,500</u>	<u>\$ 149,500</u>
<b>Requirements</b>						
Personnel Services	\$ 76,095	\$ 66,189	\$ 86,504	\$ 84,868	\$ 84,868	\$ 84,868
Materials and Services	20,403	26,373	7,000	16,750	16,750	16,750
Capital Outlay	10,266	16,246				
Transfers Out	20,000		5,000			
Ending Fund Balance	149,615	112,724	48,496	47,882	47,882	47,882
<b>Total Requirements</b>	<u>\$ 276,379</u>	<u>\$ 221,532</u>	<u>\$ 147,000</u>	<u>\$ 149,500</u>	<u>\$ 149,500</u>	<u>\$ 149,500</u>

## Special Revenue Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Contracts</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 20,562	\$ 15,058	\$	\$	\$	\$
Contract Income	506,628	475,851	518,000	546,809	546,809	546,809
<b>Total Resources</b>	<b>\$ 527,190</b>	<b>\$ 490,909</b>	<b>\$ 518,000</b>	<b>\$ 546,809</b>	<b>\$ 546,809</b>	<b>\$ 546,809</b>
<b>Requirements</b>						
Personnel Services	\$ 441,445	\$ 376,427	\$ 452,149	\$ 450,564	\$ 450,564	\$ 450,564
Materials and Services	70,687	58,342	65,851	96,245	96,245	96,245
Ending Fund Balance	15,058	56,140				
<b>Total Requirements</b>	<b>\$ 527,190</b>	<b>\$ 490,909</b>	<b>\$ 518,000</b>	<b>\$ 546,809</b>	<b>\$ 546,809</b>	<b>\$ 546,809</b>

## Special Revenue Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>New Programs</b>						
<b>Resources</b>						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			500,000	500,000	500,000	500,000
<b>Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Requirements</b>						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Fund Balance						
<b>Total Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
<b>Special Revenue Fund Total</b>						
Beginning Fund Balance	\$ 232,379	\$ 267,380	\$ 189,000	\$ 132,000	\$ 132,000	\$ 132,000
Total Resources	1,381,593	1,243,514	1,739,289	1,850,369	1,850,369	1,850,369
Total Requirements	1,346,592	1,183,790	1,815,260	1,904,487	1,904,487	1,904,487
Ending Fund Balance	<b>\$ 267,380</b>	<b>\$ 327,104</b>	<b>\$ 113,029</b>	<b>\$ 77,882</b>	<b>\$ 77,882</b>	<b>\$ 77,882</b>

## Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Federal Grants</b>							
ABE - Special Projects	2.5	\$ 237,800	\$ 13,618	\$	\$	\$	\$ 251,418
Carl Perkins	2.6	84,493	35,000				119,493
SBA Grant	0.5	30,250					30,250
SBA Grant Match	0.5	34,639					34,639
NSF - NEVTEX Grant	0.4	22,352	73,684	13,500			109,536
Ending Fund Balance							-
<b>Total Expenditures</b>	<b>6.5</b>	<b>\$ 409,534</b>	<b>\$ 122,302</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 545,336</b>
<b>State Grants</b>							
OBDD	0.6	\$ 42,304	\$	\$	\$	\$	\$ 42,304
Grow Oregon Grant	0.3	27,000					27,000
ABS Pathways	0.5	35,138	6,282				41,420
Partners in Practice	0.7	16,200	83,800				100,000
Ending Fund Balance							30,000
<b>Total Expenditures</b>	<b>2.1</b>	<b>\$ 120,642</b>	<b>\$ 90,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,724</b>
<b>Other Grants</b>							
Cascade Health Services Support	0.4	\$ 32,000	\$	\$	\$	\$	\$ 32,000
DRCI-Partnership to End Poverty	0.2	10,378	2,500				12,878
Veteran-Partnership to End Poverty	0.1	3,240	1,000				4,240
Eastern Promise Replication Grant	0.6	39,250	13,250				52,500
Ending Fund Balance							47,882
<b>Total Expenditures</b>	<b>1.3</b>	<b>\$ 84,868</b>	<b>\$ 16,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,500</b>

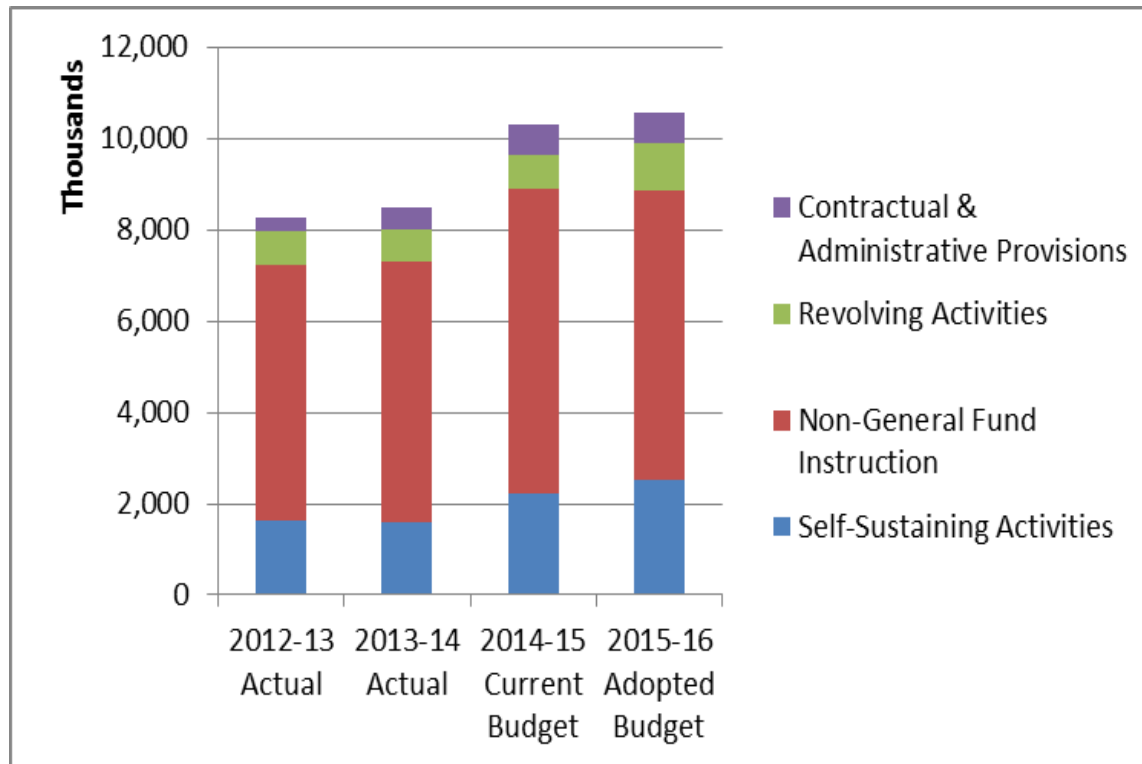
## Special Revenue Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials &amp; Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2015-16 ADOPTED Budget
<b>Contracts</b>							
Deer Ridge Correctional Institution	6.3	\$ 450,564	\$ 96,245	\$ -	\$ -	\$ -	\$ 546,809
Ending Fund Balance							
<b>Total Expenditures</b>	<u>6.3</u>	<u>\$ 450,564</u>	<u>\$ 96,245</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 546,809</u>
<b>New Programs</b>							
New Programs		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Ending Fund Balance							
<b>Total Expenditures</b>	<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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Self-Sustaining Activities</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 2,157,190	\$ 2,272,174	\$ 1,786,354	\$ 2,195,000	\$ 2,195,000	\$ 2,195,000
Tuition and Fees	225,485	209,588	273,602	326,123	326,123	326,123
Grants and Contracts	20,369	15,360	34,956	11,000	11,000	11,000
Other Income	400,821	337,713	400,000	675,100	875,100	875,100
Sales of Goods and Services	27,644	27,451	28,000	28,000	28,000	28,000
Program and Fee Income	723,653	698,354	721,995	597,312	597,312	597,312
Donations	37,654	33,884	48,750	53,772	53,772	53,772
Interest Income	3,954	3,144	8,650	10,683	10,683	10,683
Transfers In	309,629	472,333	160,285	686,977	686,977	686,977
<b>Total Resources</b>	<b>\$ 3,906,399</b>	<b>\$ 4,070,001</b>	<b>\$ 3,462,592</b>	<b>\$ 4,583,967</b>	<b>\$ 4,783,967</b>	<b>\$ 4,783,967</b>
<b>Requirements</b>						
Personnel Services	\$ 349,149	\$ 463,940	\$ 493,341	\$ 507,681	\$ 540,227	\$ 540,227
Materials and Services	714,323	730,894	1,112,996	1,232,852	1,382,852	1,382,852
Capital Outlay	177,478	130,711	216,000	227,900	277,900	277,900
Transfers Out	393,275	260,248	395,928	308,120	308,120	308,120
Ending Fund Balance	2,272,174	2,484,208	1,244,327	2,307,414	2,274,868	2,274,868
<b>Total Requirements</b>	<b>\$ 3,906,399</b>	<b>\$ 4,070,001</b>	<b>\$ 3,462,592</b>	<b>\$ 4,583,967</b>	<b>\$ 4,783,967</b>	<b>\$ 4,783,967</b>

## Auxiliary Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Non-General Fund Instruction</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 3,842,977	\$ 4,174,318	\$ 3,881,191	\$ 3,865,000	\$ 3,865,000	\$ 3,865,000
Tuition and Fees	4,030,906	4,323,321	4,881,000	3,825,779	3,825,779	3,825,779
Grants and Contracts	160,816	27,470	30,000	30,000	30,000	30,000
Other Income	13,336	12,690	20,000	20,000	20,000	20,000
Sales of Goods and Services	1,864	955	13,000	13,000	13,000	13,000
Program and Fee Income	674,827	473,642	733,000	783,888	783,888	783,888
Donations	47,100	21,330	20,000	20,000	20,000	20,000
Interest Income	13,659	10,127	12,198	10,089	10,144	10,144
Transfers In	979,709	1,104,560	551,428	792,876	792,876	792,876
<b>Total resources</b>	<b>\$ 9,765,194</b>	<b>\$ 10,148,413</b>	<b>\$ 10,141,817</b>	<b>\$ 9,360,632</b>	<b>\$ 9,360,687</b>	<b>\$ 9,360,687</b>
<b>Requirements</b>						
Personnel Services	\$ 3,541,135	\$ 3,803,524	\$ 4,064,525	\$ 3,926,023	\$ 3,926,023	\$ 3,926,023
Materials and Services	837,412	1,058,975	1,147,849	1,072,896	1,072,896	1,072,896
Capital Outlay	118,482	102,417	151,000	283,550	283,550	283,550
Transfers Out	1,093,847	760,000	1,297,000	1,075,000	1,075,000	1,075,000
Ending Fund Balance	4,174,318	4,423,497	3,481,443	3,003,163	3,003,218	3,003,218
<b>Total Requirements</b>	<b>\$ 9,765,194</b>	<b>\$ 10,148,413</b>	<b>\$ 10,141,817</b>	<b>\$ 9,360,632</b>	<b>\$ 9,360,687</b>	<b>\$ 9,360,687</b>



## Auxiliary Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Revolving Activities</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,478,940	\$ 1,346,174	\$ 1,400,000	\$ 1,427,000	\$ 1,427,000	\$ 1,427,000
Grants and Contracts	379,101	376,344	564,416	726,199	726,199	726,199
Other Income	118,504	235,005	162,000	162,000	162,000	162,000
Interest Income	2,333	1,746	7,223	3,568	3,568	3,568
Transfers In	115,000	126,626	129,958	132,513	132,513	132,513
<b>Total Resources</b>	<b>\$ 2,093,878</b>	<b>\$ 2,085,895</b>	<b>\$ 2,263,597</b>	<b>\$ 2,451,280</b>	<b>\$ 2,451,280</b>	<b>\$ 2,451,280</b>
<b>Requirements</b>						
Personnel Services	\$ 481,984	\$ 520,097	\$ 558,323	\$ 584,080	\$ 584,080	\$ 584,080
Materials and Services	38,541	27,325	61,060	286,060	286,060	286,060
Capital Outlay	2,179					
Transfers Out	225,000	150,000	150,000	150,000	150,000	150,000
Ending Fund Balance	1,346,174	1,388,473	1,494,214	1,431,140	1,431,140	1,431,140
<b>Total Requirements</b>	<b>\$ 2,093,878</b>	<b>\$ 2,085,895</b>	<b>\$ 2,263,597</b>	<b>\$ 2,451,280</b>	<b>\$ 2,451,280</b>	<b>\$ 2,451,280</b>

## Auxiliary Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Contractual &amp; Administrative Provisions</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 853,277	\$ 1,035,113	\$ 939,000	\$ 808,000	\$ 808,000	\$ 808,000
Other Income	38,665	35,834	15,000	15,000	15,000	15,000
Program and Fee Income	11,305	11,951	15,000	15,000	15,000	15,000
Donations	11,142	5,126				
Interest Income	67,438	178,832	78,401	76,448	76,448	76,448
Transfers In	357,000	232,000	307,000	287,000	287,000	287,000
<b>Total Resources</b>	<b>\$ 1,338,827</b>	<b>\$ 1,498,856</b>	<b>\$ 1,354,401</b>	<b>\$ 1,201,448</b>	<b>\$ 1,201,448</b>	<b>\$ 1,201,448</b>
<b>Requirements</b>						
Personnel Services	\$ 172,248	\$ 286,462	\$ 300,412	\$ 382,641	\$ 382,641	\$ 382,641
Materials and Services	89,936	58,535	316,000	244,000	244,000	244,000
Capital Outlay	6,530	49,392				
Transfers Out	35,000	70,000	35,000	40,000	40,000	40,000
Ending Fund Balance	1,035,113	1,034,467	702,989	534,807	534,807	534,807
<b>Total Requirements</b>	<b>\$ 1,338,827</b>	<b>\$ 1,498,856</b>	<b>\$ 1,354,401</b>	<b>\$ 1,201,448</b>	<b>\$ 1,201,448</b>	<b>\$ 1,201,448</b>
<b>Auxiliary Fund Total</b>						
Beginning Fund Balance	\$ 8,332,384	\$ 8,827,779	\$ 8,006,545	\$ 8,295,000	\$ 8,295,000	\$ 8,295,000
Total Resources	8,771,914	8,975,386	9,215,862	9,302,327	9,502,382	9,502,382
Total Requirements	8,276,519	10,031,169	10,299,434	10,320,803	10,553,349	10,553,349
Ending Fund Balance	<b>\$ 8,827,779</b>	<b>\$ 7,771,996</b>	<b>\$ 6,922,973</b>	<b>\$ 7,276,524</b>	<b>\$ 7,244,033</b>	<b>\$ 7,244,033</b>

**Auxiliary Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Self-Sustaining Activities</b>							
Medical Leave Assistance Program	0.7	\$ 35,200	\$	\$	\$	\$	\$ 35,200
Deer Ridge Foundation Support	0.1	7,772	1,000				8,772
Public Safety			30,000		5,000		35,000
Law Enforcement Testing	0.1	2,400					2,400
MATC Industry Training Account			1,500				1,500
Sustainability Fund			1,500				1,500
Dental Clinic			1,000				1,000
Pharmacy Tech			14,000				14,000
Dental Program			27,000				27,000
General Testing	0.1	1,652	13,000				14,652
Art Cards			7,000				7,000
Auto and Industrial Fees			40,000				40,000
Facility Fees	0.5	30,115	20,000		2,500		52,615
Club Sports	0.7	16,200	13,800				30,000
College Activities			35,000		50,000		85,000
Classified Training			15,000				15,000
Performing Arts			1,500				1,500
Box Office Activity			5,000				5,000
Hybrid Vehicle Fleet			5,500				5,500
Special Programs - Admin	1.5	124,873	8,000		66,228		199,101
Vehicles			28,200	45,000			73,200
Physiology Lab Activities	0.2	6,486	6,000	15,000			27,486
Library Book Account			10,000	22,000			32,000

**Auxiliary Fund - Expenditures by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
PCA Wellness	0.1	\$ 5,200	\$ 5,000	\$	\$	\$	\$ 10,200
Outdoor Recreation Program			7,000				7,000
Enrollment Services Support			33,082				33,082
Accreditation			2,000				2,000
College Now	1.4	112,149	12,500		25,000		149,649
Salvage Sales			5,000		15,000		20,000
Media Activities			4,000	30,000			34,000
Tutor/Testing Activities	2.5	87,626	19,000	10,000			116,626
Student Honors Recognition			3,250				3,250
Allied Health Lab Fees			11,000				11,000
Innovation Account			230,000	20,000	70,000		320,000
Mazama Lab Fees	0.1	7,646	40,000	30,000			77,646
Tool Room Deposits			3,000				3,000
Computer Lab Printers	0.3	6,610	18,000	15,000			39,610
Instructional Projects			45,000	2,000			47,000
Oregon Intl Education Consortium			5,000				5,000
Student Government	3.4	70,000	92,000	13,400	74,392		249,792
The Broadside	1.2	26,298	21,150	500			47,948
Blue Sky			30,000				30,000
Elevation Gratuity Fund			45,000				45,000
CIS Software				5,000			5,000
Bend Area Transit Program			63,965				63,965
Student Government Clubs			8,955				8,955
Student Government Programs			39,950				39,950
Student Government Reserve			35,000				35,000
Redmond Campus Operations			125,000	10,000			135,000
Chandler Lab Operations			45,000	10,000			55,000
Prineville Campus Operations			150,000	50,000			200,000
Ending Fund Balance							2,274,868
<b>Total Expenditures</b>	<u>12.9</u>	<u>\$ 540,227</u>	<u>\$ 1,382,852</u>	<u>\$ 277,900</u>	<u>\$ 308,120</u>	<u>\$ -</u>	<u>\$ 4,783,967</u>

## Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Non-General Fund Instruction</b>							
Summer Session	21.0	\$ 1,206,000	\$ 24,000	\$	\$ 900,000	\$	\$ 2,130,000
International Programs	0.3	16,200	101,000				117,200
SBDC Program Activities	1.1	85,645	53,000	4,000			142,645
Business Development & Training Gen	0.6	51,238					51,238
ABE General Purpose	6.0	513,714	38,926				552,640
Outreach Centers					50,000		50,000
Culinary Program	9.3	726,393	202,486	15,300			944,179
Culinary Facility	3.8	86,576	141,884	3,250			231,710
Veterinarian Tech Program			21,600				21,600
Culinary Foundation Fund			5,000	15,000			20,000
EMT Practical Exam	0.8	17,340	1,000				18,340
Contracted Credit Classes	0.8	41,306	46,000		20,000		107,306
Community & Professional Education	17.1	1,099,594	369,000	10,000			1,478,594
Licensed Massage Therapy			23,000	2,000			25,000
Aviation Program - Simulator Fees	2.7	82,017	41,000	200,000	105,000		428,017
Unmanned Aerial Systems Operations			5,000	34,000			39,000
Ending Fund Balance							3,003,218
<b>Total Expenditures</b>	<b>63.5</b>	<b>\$ 3,926,023</b>	<b>\$ 1,072,896</b>	<b>\$ 283,550</b>	<b>\$ 1,075,000</b>	<b>\$ -</b>	<b>\$ 9,360,687</b>

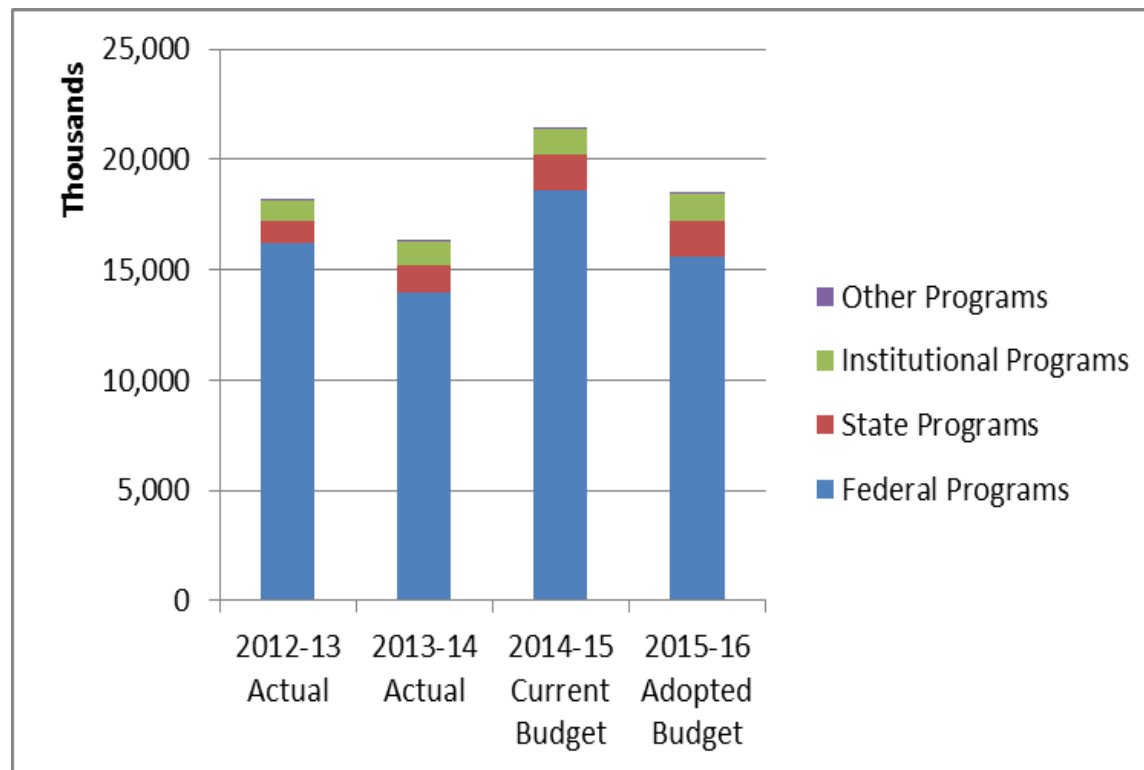
## Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Revolving</b>							
Foundation Billings	3.1	\$ 358,712	\$	\$	\$	\$	\$ 358,712
Partnership Collaborations	4.5	225,368	274,060		150,000		649,428
Cascades Hall Minor Maintenance			12,000				12,000
Ending Fund Balance							1,431,140
<b>Total Expenditures</b>	<u>7.6</u>	<u>\$ 584,080</u>	<u>\$ 286,060</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 2,451,280</u>
<b>Contractual and Administrative Provisions</b>							
Faculty Professional Improvement		\$	\$ 65,000	\$	\$ 35,000	\$	\$ 100,000
Adjunct Faculty Professional Improvement			16,000		5,000		21,000
ABE Professional Development Funds			5,000				5,000
Admin. Prof. Dev. & Sabbatical			10,000				10,000
Sabbatical - Faculty	2.0	232,641					232,641
Unemployment Reserve	n/a	150,000					150,000
Insurance Reserve Deductible			30,000				30,000
Keyes Education Fund			118,000				118,000
Ending Fund Balance							534,807
<b>Total Expenditures</b>	<u>2.0</u>	<u>\$ 382,641</u>	<u>\$ 244,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 1,201,448</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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Federal Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 10,982	\$ 11,430	\$ 9,000	\$ 6,000	\$ 6,000	\$ 6,000
Grants	16,075,654	13,848,312	18,470,000	15,470,000	15,470,000	15,470,000
Other Income	53,488	48,751	48,500	48,500	48,500	48,500
Transfers In	40,207	49,326	45,000	45,000	45,000	45,000
<b>Total Resources</b>	<b>\$ 16,180,331</b>	<b>\$ 13,957,819</b>	<b>\$ 18,572,500</b>	<b>\$ 15,569,500</b>	<b>\$ 15,569,500</b>	<b>\$ 15,569,500</b>
<b>Requirements</b>						
Personnel Services	\$ 156,390	\$ 192,502	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000
Materials and Services	16,012,511	13,753,581	18,348,500	15,348,500	15,348,500	15,348,500
Ending Fund Balance	11,430	11,736	9,000	6,000	6,000	6,000
<b>Total Requirements</b>	<b>\$ 16,180,331</b>	<b>\$ 13,957,819</b>	<b>\$ 18,572,500</b>	<b>\$ 15,569,500</b>	<b>\$ 15,569,500</b>	<b>\$ 15,569,500</b>



## Financial Aid Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>State Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	1,074,519	1,258,954	1,650,000	1,650,000	1,650,000	1,650,000
<b>Total Resources</b>	<u>\$ 1,074,519</u>	<u>\$ 1,258,954</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>
<b>Requirements</b>						
Materials and Services	\$ 1,074,519	\$ 1,258,954	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
Ending Fund Balance						
<b>Total Requirements</b>	<u>\$ 1,074,519</u>	<u>\$ 1,258,954</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,650,000</u>
<b>Financial Aid - Institutional</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 201,141	\$ 260,271	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000
Foundation Contributions	800,386	946,291	917,818	1,017,818	1,017,818	1,017,818
Interest Income	353	352	925	712	712	712
Transfers In	179,900	174,283	182,182	182,182	182,182	182,182
<b>Total Resources</b>	<u>\$ 1,181,780</u>	<u>\$ 1,381,197</u>	<u>\$ 1,350,925</u>	<u>\$ 1,500,712</u>	<u>\$ 1,500,712</u>	<u>\$ 1,500,712</u>
<b>Requirements</b>						
Materials and Services	\$ 921,509	\$ 1,061,706	\$ 1,130,000	\$ 1,230,000	\$ 1,230,000	\$ 1,230,000
Ending Fund Balance	260,271	319,491	220,925	270,712	270,712	270,712
<b>Total Requirements</b>	<u>\$ 1,181,780</u>	<u>\$ 1,381,197</u>	<u>\$ 1,350,925</u>	<u>\$ 1,500,712</u>	<u>\$ 1,500,712</u>	<u>\$ 1,500,712</u>

## Financial Aid Fund - Resources and Requirements

	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Financial Aid - Other</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 93,365	\$ 95,472	\$ 96,000	\$ 98,000	\$ 98,000	\$ 98,000
Other Income	4,168	7,264	3,000	5,000	5,000	5,000
Trust and Interest Income	24,647	25,779	26,363	26,363	26,363	26,363
Transfers In	15,000					
<b>Total Resources</b>	<b>\$ 137,180</b>	<b>\$ 128,515</b>	<b>\$ 125,363</b>	<b>\$ 129,363</b>	<b>\$ 129,363</b>	<b>\$ 129,363</b>
<b>Requirements</b>						
Personnel Services	\$ 26,265	\$ 2,860	\$ 3,300	\$ 3,371	\$ 3,371	\$ 3,371
Materials and Services	15,443	19,901	22,435	25,435	25,435	25,435
Ending Fund Balance	95,472	105,754	99,628	100,557	100,557	100,557
<b>Total Requirements</b>	<b>\$ 137,180</b>	<b>\$ 128,515</b>	<b>\$ 125,363</b>	<b>\$ 129,363</b>	<b>\$ 129,363</b>	<b>\$ 129,363</b>
<b>Financial Aid Fund Total</b>						
Beginning Fund Balance	\$ 305,488	\$ 367,173	\$ 355,000	\$ 404,000	\$ 404,000	\$ 404,000
Total Resources	18,268,322	16,359,312	21,343,788	18,445,575	18,445,575	18,445,575
Total Requirements	18,206,637	16,289,504	21,369,235	18,472,306	18,472,306	18,472,306
Ending Fund Balance	\$ 367,173	\$ 436,981	\$ 329,553	\$ 377,269	\$ 377,269	\$ 377,269

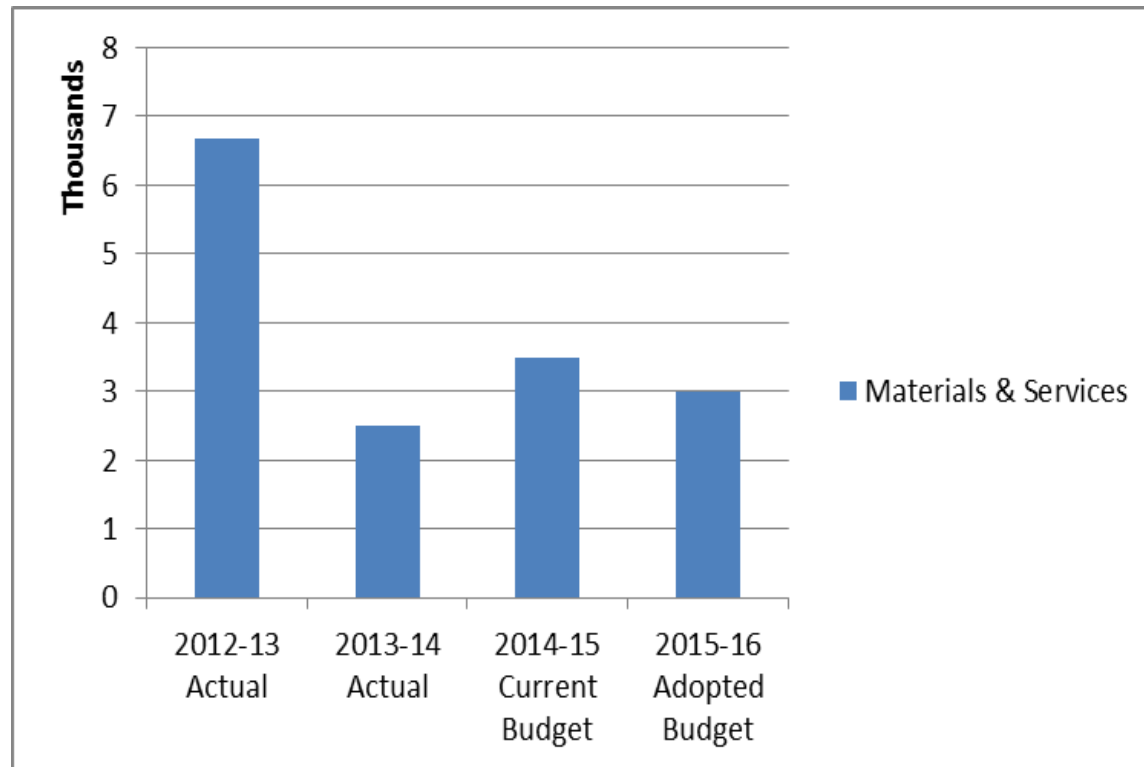
## Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2015-16 ADOPTED Budget
<b>Federal Grants</b>							
Perkins		\$	\$ 3,500	\$	\$	\$	\$ 3,500
College Work Study	10.2	215,000	20,000				235,000
SEOG			300,000				300,000
PELL			15,025,000				15,025,000
Ending Fund Balance							6,000
<b>Total Expenditures</b>	<u>10.2</u>	<u>\$ 215,000</u>	<u>\$ 15,348,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,569,500</u>
<b>State Grants</b>							
State Need		\$	\$ 1,500,000	\$	\$	\$	\$ 1,500,000
Private Scholarship Awards - State			150,000				150,000
Ending Fund Balance							
<b>Total Expenditures</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 1,650,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,650,000</u>
<b>Financial Aid - Institutional</b>							
Foundation		\$	\$ 1,200,000	\$	\$	\$	\$ 1,200,000
COCC Financial Aid Fund			30,000				30,000
Ending Fund Balance							270,712
<b>Total Expenditures</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 1,230,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,712</u>
<b>Financial Aid - Other</b>							
Native American Program	0.2	\$ 3,371	\$ 20,435	\$	\$	\$	\$ 23,806
Veteran's Fund			5,000				5,000
Ending Fund Balance							100,557
<b>Total Expenditures</b>	<u>0.2</u>	<u>\$ 3,371</u>	<u>\$ 25,435</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,363</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 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 ACTUAL Amounts	Fiscal Year 2014-15 CURRENT Budget	Fiscal Year 2015-16 PROPOSED Budget	Fiscal Year 2015-16 APPROVED Budget	Fiscal Year 2015-16 ADOPTED Budget
<b>Robert R. Clark Trust</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 377,248	\$ 372,630	\$ 372,035	\$ 371,618	\$ 371,618	\$ 371,618
Interest Income	2,050	1,896	1,888	1,809	1,809	1,809
<b>Total Resources</b>	<b>\$ 379,298</b>	<b>\$ 374,526</b>	<b>\$ 373,923</b>	<b>\$ 373,427</b>	<b>\$ 373,427</b>	<b>\$ 373,427</b>
<b>Requirements</b>						
Materials and Services	\$ 6,668	\$ 2,500	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000
Ending Fund Balance	372,630	372,026	370,423	370,427	370,427	370,427
<b>Total Requirements</b>	<b>\$ 379,298</b>	<b>\$ 374,526</b>	<b>\$ 373,923</b>	<b>\$ 373,427</b>	<b>\$ 373,427</b>	<b>\$ 373,427</b>

# Appendix

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# Long-Term Debt Service

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

## Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2005 Capital Lease	2014 FFC Bonds	Total Principal/Interest
2016	2,944,950	1,006,542	64,823	1,261,988	5,278,303
2017	3,034,800	1,056,542	64,823	1,261,388	5,417,553
2018	3,125,250	1,111,542		1,260,188	5,496,980
2019	3,218,250	1,166,542		1,258,388	5,643,180
2020	3,315,350	1,226,542		1,260,988	5,802,880
2021	3,412,525	1,286,542		1,262,788	5,961,855
2022	3,514,663	1,346,542		1,258,788	6,119,993
2023	3,622,537	1,411,542		1,259,188	6,293,267
2024	3,730,438	1,481,542		1,258,788	6,470,768
2025	3,842,887	1,552,301		1,257,588	6,652,776
2026	3,957,238	1,625,292		1,260,588	6,843,118
2027	4,079,175	1,704,920		1,257,588	7,041,683
2028	4,201,143	786,720		1,258,788	6,246,651
2029	4,324,148			1,257,788	5,581,936
2030	4,457,498			1,260,288	5,717,786
2031				1,261,175	1,261,175
2032				1,260,788	1,260,788
2033				1,259,125	1,259,125
2034				1,261,188	1,261,188
2035				1,261,763	1,261,763
2036				1,257,963	1,257,963
2037				1,257,963	1,257,963
2038				1,261,563	1,261,563
2039				1,258,563	1,258,563
2040				1,259,163	1,259,163
2041				1,258,163	1,258,163
2042				1,257,900	1,257,900
2043				1,260,725	1,260,725
2044				1,261,412	1,261,412
Total	<u>\$ 54,780,852</u>	<u>\$ 16,763,111</u>	<u>\$ 129,646</u>	<u>\$ 36,532,574</u>	<u>\$ 91,829,904</u>

## Debt Limitation

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

# Summary of Transfers

This schedule provides a summary of interfund transfers by fund type.

Transfers-out			Transfers-in							
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Enterprise Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total Transfers-in
Instruction	(\$832,515)	ABS and Community Learning support	\$797,876					\$34,639		\$832,515
Instructional Support	(\$202,000)	Faculty professional improvement, sabbatical and accreditation.	\$202,000							\$202,000
Student Services	(\$9,585)	Student honors and BAT transit program.	\$9,585							\$9,585
College Support Services	(\$166,285)	Unemployment reserve, administrative & classified training, innovation, and student scholarships.	\$166,285							\$166,285
Campus Services	(\$630,920)	New construction, debt service, and repair & replacement.		\$565,920	\$65,000					\$630,920
Information Technology	(\$534,131)	Computer life cycle replacement and IT server infrastructure.		\$534,131						\$534,131
Financial Aid	(\$227,182)	College work study and scholarship match.					\$227,182			\$227,182
<b>Total General Fund Transfers</b>	<b>(\$2,602,618)</b>									\$2,602,618
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$400,000)	General fund support.		\$100,000					\$300,000	\$400,000
Enterprise Fund	(\$2,128,188)	Bookstore and residence hall construction, and general fund support.		\$675,000	\$1,263,188	\$80,000			\$110,000	\$2,128,188
Auxiliary Fund	(\$1,573,120)	Faculty professional improvement, student government clubs and programs, and general fund support.	\$180,620	\$65,000					\$1,327,500	\$1,573,120
Internal Service Fund	(\$115,000)			\$60,000					\$55,000	\$115,000
Capital Projects Fund	(\$650,000)	Facilities support and debt service.	\$543,000	\$25,000					\$82,000	\$650,000
<b>Total Non-General Fund Transfers</b>	<b>(\$4,866,308)</b>									\$4,866,308
<b>Total Interfund Transfers</b>	<b>(\$7,468,926)</b>		\$1,899,366	\$2,025,051	\$1,328,188	\$80,000	\$227,182	\$34,639	\$1,874,500	\$7,468,926



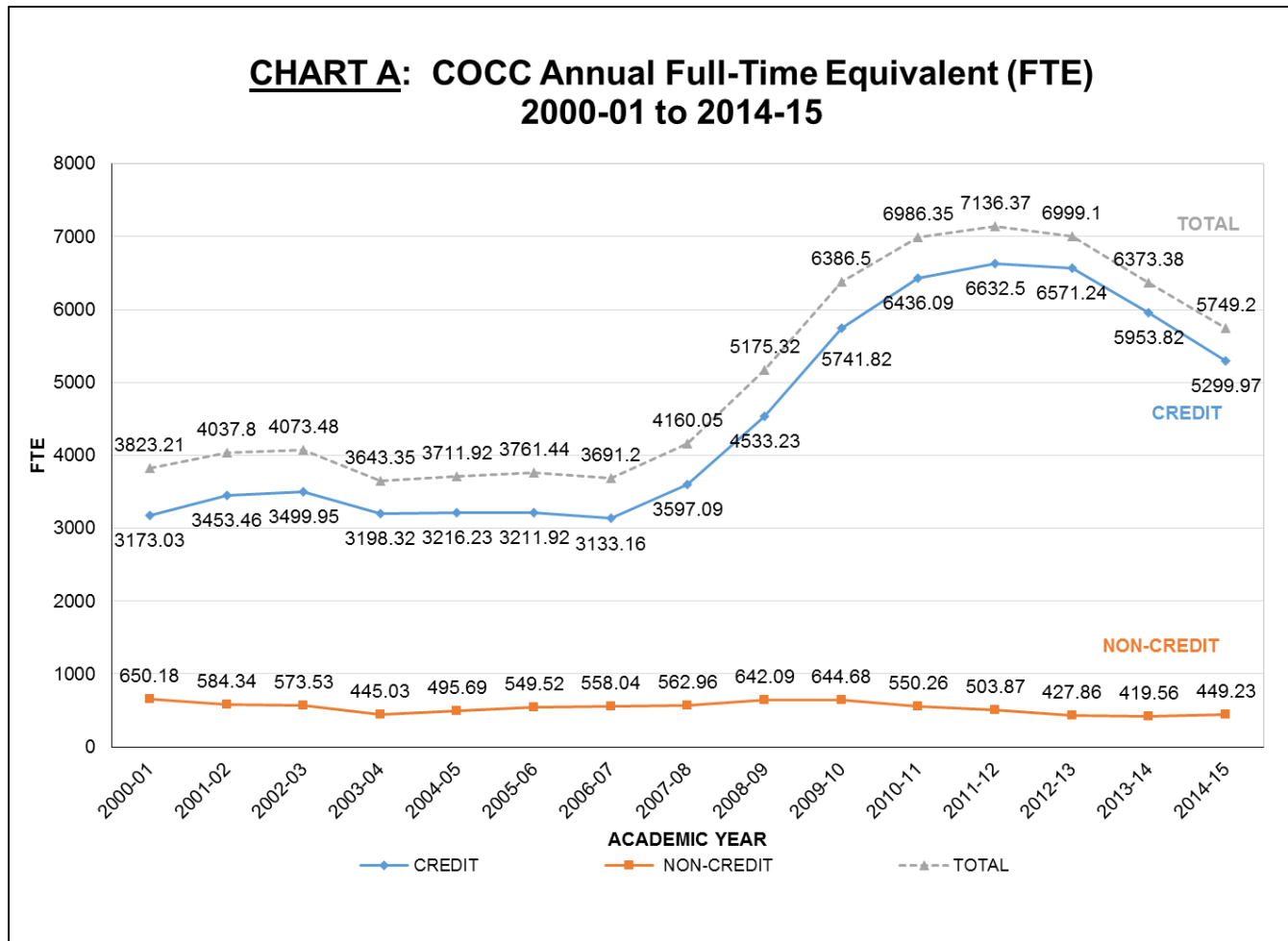
# Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

#	Ref. #	Description	Cost
1	INST-130	AH (Vet Tech) - Anatomical Horse Skeletal Model (Non-Tech Request)	\$ 7,700
2	INST-131	Science (Biology) - Equipment for Biology labs at Redmond campus (Non-Tech Request)	9,850
3	IT-602	Add new Storage Area Network (SAN) system to increase network storage available	50,000
4	INST-140	NIR (Automotive) - DTAC Battery Tester (Non-Tech Request)	2,660
5	INST-141	Science (Physics) - Equipment for Physics labs in Redmond (Non-Tech Request)	5,341
6	INST-132	FAC - Sawstop Industrial Table Saw (Non-Tech Request)	4,000
7	INST-152	WLC/Foreign Language - Four (4) computers for the new Language Lab (in the Ochoco remodel (Tech Request)	5,000
8	INST-133	Nursing - Nursing Anne (SIM pad capable) manikin (Non-Tech Request)	8,903
9	INST-137	Science (Chemistry) - Vernier Spectrometers and fiber optics (Non-Tech Request)	5,348
10	INST-134	NIR (Forestry) - 20 Trimble Juno GPS Data loggers (Non-Tech Request)	10,995
11	CSS-419	Replacement Furniture (General College Request)	50,000
12	INST-151	NIR (Automotive) - Transmission Flush and Fill Machine (Non-Tech Request)	4,700
13	INST-123	Catalog/Curriculum Software and Annual Support	64,500
14	PO-503	Grounds Pickup Truck (Replace 1991 Truck)	28,012
15	INST-136	AH (Dental Ast.) - Radiology Sensor (Non-Tech Request)	12,000
16	PO-511	Carpet Extractor and Steam Cleaners	14,872
17	PO-508	Broom Attachment for Skid Steer	7,275
18	PO-516	Cell Phones with Accessories for Maintenance Staff	1,000
19	IT-601	HD Video Camera for Digital Productions	11,000
20	INST-149	NIR (Automotive) - Thermal Imager (Non-Tech Request)	1,248
21	INST-147	NIR (Automotive) - Brake Washer (Non-Tech Request)	2,449
22	INST-144	Science (Physics) - Equipment for "waves" and "collisions" (Non-Tech Request)	1,898
23	INST-150	NIR (Automotive) - Work Benches (Non-Tech Request)	1,200
24	INST-157	NIR (MATC) - Time Clock System (Tech Request)	2,000
25	PO-504	Two Snow blowers (new for Chandler and Culinary bldgs.)	1,900
26	INST-135	HHP - Bod Pod (Non-Tech Request)	51,552
27	INST-143	AH (Medical Asst.) - Bariatric Exam Table (Non-Tech Request)	4,000
28	INST-156	NIR - Two laptops are necessary and will be used to run Fire Studio 5.0. This is a structural fire simulator (Tech Request)	3,500
29	CSS-408	CFO - Replace mail meter	5,000
30	INST-160	Allied Health - 4 lab stools for the Dental Assisting lab (Furniture Request)	1,400
31	INST-162	Allied Health - Two couches and 4 soft chairs for students to study (Furniture Request)	9,500
32	INST-164	NIR - 44 chairs for PON 103. (Furniture Request)	8,300
33	SES-311	Redmond Multicultural Center Furniture and equipment	1,500
Total Approved Capital Requests			\$ 398,603

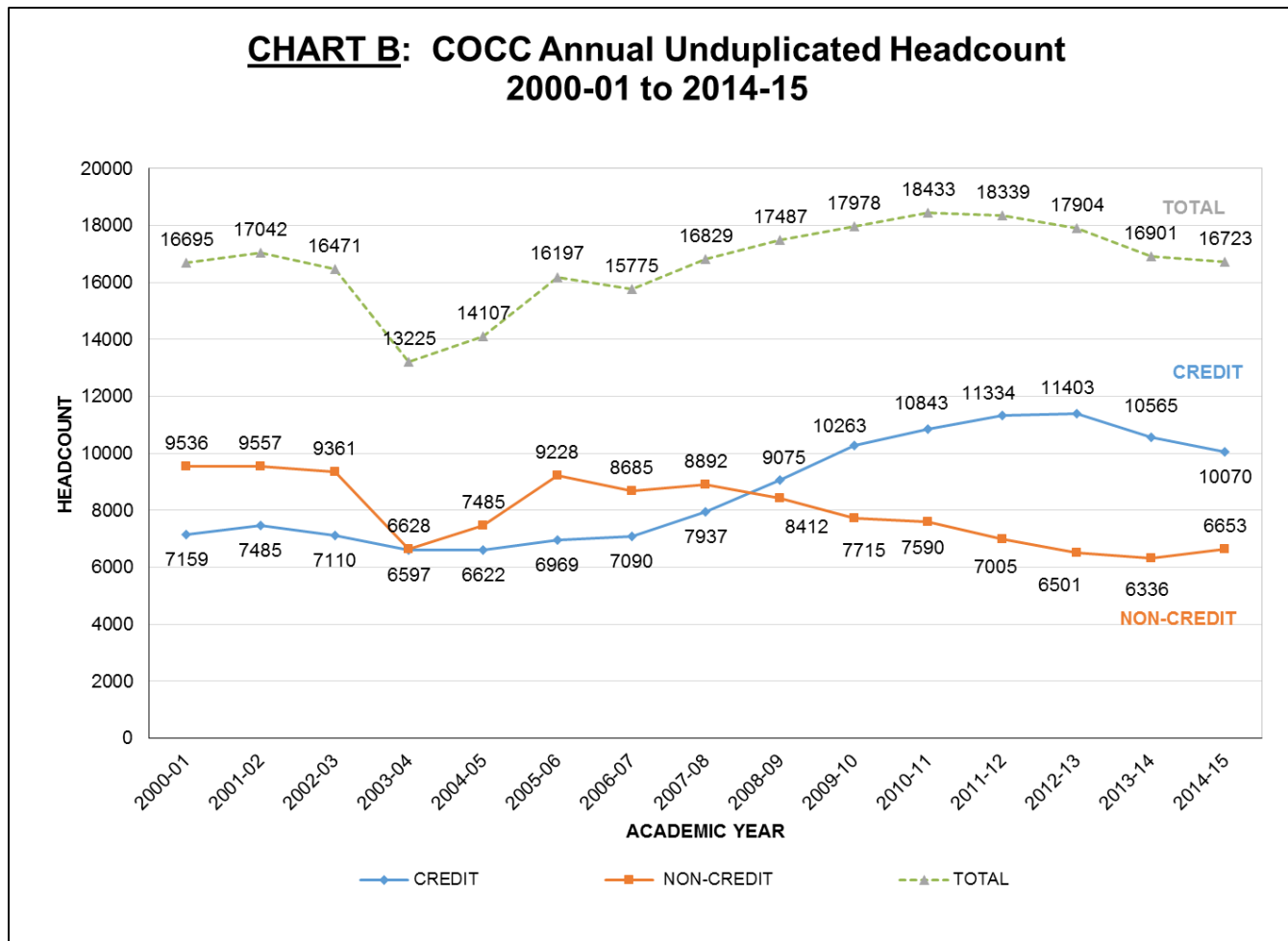
# Enrollment Graph

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



# Enrollment Graph

This graph provides student enrollment history measured by headcount.



# Publication Notices

## Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

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

### The Bulletin

1777 SW Chandler Ave, Bend OR 97702

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

Acct Name: COCC

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:

2/13/15 Page E6

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

Dated at Bend, Oregon, this 16 day of February, 2015.

*Debby Winikka*  
Signature

AdName: 20591535A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 16<sup>th</sup> day of Feb, 2015 by *Debby Winikka*

*[Signature]*  
Notary Public for Oregon



No. _____	
In the _____ Court of the	
STATE OF OREGON for the COUNTY OF DESCHUTES	
<b>AFFIDAVIT OF PUBLICATION</b>	
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, NOTICE OF BUDGET, COMMITTEE, MEETING, ,

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

2/27/15 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 March, 2015.

*Debby Winikka*  
Signature

AdName: 20597399A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 3<sup>rd</sup> day of Mar, 2015 by *Debby Winikka*

*[Signature]*  
Notary Public for Oregon



No. _____	
In the _____ Court of the	
STATE OF OREGON for the COUNTY OF DESCHUTES	
<b>AFFIDAVIT OF PUBLICATION</b>	
Filed _____	
By _____	
From the Office of _____	
Attorney for _____	

# Publication Notices

## Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

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

### The Bulletin

1777 SW Chandler Ave, Bend OR 97702

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

Acct Name: COCC

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 Cent...

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:

3/6/15 Page E6

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

Dated at Bend, Oregon, this 9 day of March, 2015.

Debby Winikka  
Signature

AdName: 20599899A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 9<sup>th</sup> day of Mar, 2015 by Debby Winikka

[Signature]  
Notary Public for Oregon



No. _____ In the _____ Court of the  STATE OF OREGON for the COUNTY OF DESCHUTES	
<b>AFFIDAVIT OF PUBLICATION</b> Filed _____ By _____ From the Office of _____ Attorney for _____	

## Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Denise Eldred**, 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 Hea  
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:

5/29/15 Page D6

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

Dated at Bend, Oregon, this 1 day of June, 2015.

Denise Eldred  
Signature

AdName: 20630879D

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 1<sup>st</sup> day of June, 2015 by Denise Eldred

[Signature]  
Notary Public for Oregon



No. _____ In the _____ Court of the  STATE OF OREGON for the COUNTY OF DESCHUTES	
<b>AFFIDAVIT OF PUBLICATION</b> Filed _____ By _____ From the Office of _____ Attorney for _____	

# Form CC-1

FORM CC-1	NOTICE OF BUDGET HEARING		
<p>A public meeting of the Central Oregon Community College will be held on June 10, 2015 at 5:30 pm at COCC Crook County Open Campus, 510 SE Lynn Blvd., Prineville, OR 97754. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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 online at N/A. This Budget is for an X annual ___ biennial budget period. This budget was prepared on a basis of accounting that is X the same as ___ different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:</p>			
<p>Contact: David Dona, Associate CFO Telephone: (541) 383-7222 Email: ddona@cocc.edu</p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$38,011,210	\$50,092,188	\$29,637,176
Current Year Property Taxes, other than Local Option Taxes	\$15,656,540	\$15,615,775	\$17,800,063
Current Year Local Option Property Taxes			
Tuition and Fees	\$23,592,318	\$20,669,000	\$20,845,902
Other Revenue from Local Sources	\$10,578,269	\$3,453,190	\$15,704,611
Revenue from State Sources	\$10,399,959	\$17,863,430	\$10,963,724
Revenue from Federal Sources	\$14,471,257	\$18,935,220	\$15,935,697
Interfund Transfers	\$5,715,462	\$11,515,943	\$7,468,926
All Other Budget Resources	\$21,419,656	\$17,739,086	
<b>Total Resources</b>	<b>\$139,844,671</b>	<b>\$155,883,832</b>	<b>\$118,356,099</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$38,329,446	\$41,092,835	\$42,843,236
Materials & Services	\$12,487,700	\$24,501,372	\$18,336,989
Financial Aid	\$16,098,117	\$21,086,500	\$18,239,000
Capital Outlay	\$14,209,022	\$23,724,222	\$5,841,250
Debt Service	\$4,485,151	\$10,455,937	\$5,278,305
Interfund Transfers	\$5,715,462	\$11,515,943	\$7,468,926
Operating Contingency		\$800,000	\$800,000
All Other Expenditures			
Unappropriated Ending Fund Balance & Reserves	\$48,519,773	\$22,707,023	\$19,548,393
<b>Total Requirements</b>	<b>\$139,844,671</b>	<b>\$155,883,832</b>	<b>\$118,356,099</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$24,036,917	\$25,235,194	\$26,103,528
FTE	293.2	303.3	301.8
Instructional Support	\$3,468,891	\$3,784,887	\$4,130,177
FTE	45.6	48.4	45
Student Services other than Student Loans and Financial Aid	\$7,644,447	\$10,064,919	\$11,278,148
FTE	65.6	66.4	70.3
Student Loans and Financial Aid	\$16,065,896	\$21,086,500	\$18,472,306
FTE	n/a	n/a	n/a
Community Services	\$221,072	\$947,251	\$846,694
FTE	8.3	5.4	4.4
Support Serv. other than Facilities Acquisition and Construction	\$15,783,385	\$18,840,159	\$17,863,122
FTE	139.5	147	149.7
Facilities Acquisition and Construction	\$14,210,389	\$30,446,019	\$6,565,300
FTE	4.3	3	0
Interfund Transfers	\$5,715,462	\$11,515,943	\$7,468,926
Debt Service	\$4,178,438	\$10,455,937	\$5,279,505
Operating Contingency		\$800,000	\$800,000
Unappropriated Ending Fund Balance and Reserves	\$48,522,774	\$22,707,023	\$19,548,393
<b>Total Requirements</b>	<b>\$139,847,671</b>	<b>\$155,883,832</b>	<b>\$118,356,099</b>
<b>Total FTE</b>	<b>556.5</b>	<b>573.5</b>	<b>571.2</b>
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
<p>Issued \$20,965,000 of Full Faith and Credit Bonds April 2014 to finance a new student residence hall. Construction costs of \$17,696,019 are included in the Facilities Acquisition and Construction line for the 2014-15 fiscal year and \$2,000,000 in the 2015-16 fiscal year.</p>			
<p>Three long-term debt service obligations were retired early in 2014-15 with a total principal payment of \$6,275,000.</p>			
<p>150-504-075-9 (Rev.11-11)</p>			

# Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2013-14	Rate or Amount Imposed This Year 2014-15	Rate or Amount Approved Next Year 2015-16
Permanent Rate Levy (Rate Limit .6204 per \$1,000)	\$0.6204	\$0.6204	\$0.6204
Local Option Levy			
Levy For General Obligation Bonds	\$2,793,703	\$2,804,081	\$2,917,063

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$37,495,000	
Other Bonds	\$29,606,182	
Other Borrowings	\$124,029	
<b>Total</b>	<b>67,225,211</b>	

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


# Form ED-50

## Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50  
2015-2016**

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

- File no later than JULY 15.
- Be sure to read instructions in the current 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 on the tax roll of Deschutes, Jefferson, Crook County. The property tax, fee, charge or assessment is categorized as stated by this form.  
District Name  
Klamath, Wasco and Lake  
2600 NW College Way **Bend** **OR 97701** **May 22, 2015**

Mailing Address of District City State Zip Date Submitted  
**David Dona** **Associate CFO** **541-383-7222** **ddona@cocc.edu**  
Contact Person Title Daytime Telephone Contact Person E-mail

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

- The tax rate of levy amounts certified in Part I are within the tax rate or 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 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.6204	<b>Excluded from Measure 5 Limits Amount of Levy</b>
2.	Local option operating tax . . . . .	2		
3.	Local option capital project tax . . . . .	3		
4a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b.	Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.	\$2,917,063	
4c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.	<b>\$2,917,063</b>	

**PART II: RATE LIMIT CERTIFICATION**

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

**PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes,**

**attach a sheet showing the information for each.**

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

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

**File with your assessor no later than JULY 15, unless granted an extension in writing.**



# Budget Resolution

Date: June 10, 2015  
Exhibit: 6.a  
Approved:  Yes  No  
Motion: \_\_\_\_\_

**CENTRAL OREGON COMMUNITY COLLEGE  
BOARD OF DIRECTORS**

**RESOLUTION #1**

**Prepared by:** David Dona - Associate Chief Financial Officer

<b>Subject:</b> Adopt the College Budget for 2015-16	
<b>Strategic Plan Themes and Objectives</b>	
Institutional Sustainability	<b>IS.10</b> - Maintain student affordability while ensuring efficient and cost effective operations.

**A. Background**

The Budget Committee discussions for the 2015-16 budget focused on the State's appropriation for the community college support fund (CCSF), the State's new outcomes based funding formula, declines in student enrollment, and recent PERS rulings. The approved budget was developed with conservative estimates in the primary revenue and expenditure categories and includes an \$800,000 general fund contingency the Board could authorize for use if actual revenue exceed budgeted revenue.

No adjustments are recommended to the budget approved by the Central Oregon Community College Budget Committee on May 13, 2015. The Board of Directors has the power to adjust the resources and expenditures as approved by the Budget Committee. However, the governing body's power to change the approved budget is limited. The Board can reduce or even eliminate expenditures in a fund, but expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. In addition, the Board cannot increase the property tax rate or amount approved by the Budget Committee. If the governing body wants to exceed either of these limits, it must publish a revised financial summary and budget hearing notice, and hold another budget hearing [ORS 294.435].

**B. Options/Analysis**

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

**C. Timing**

The budget must be adopted before July 1, 2015 for the College to continue its operations.

**D. Budget Impact**

NA

**E. Proposed Resolution**

Be it resolved that the Central Oregon Community College Board of Directors do hereby adopt the total budget for all funds of \$98,807,706 approved by the Budget Committee on May 13, 2015.

# Appropriation Resolution

Page 1 of 3

Date: June 10, 2015  
 Exhibit: 6.b  
 Approved: X Yes    No  
 Motion: \_\_\_\_\_

**CENTRAL OREGON COMMUNITY COLLEGE  
 BOARD OF DIRECTORS**

**RESOLUTION #2**

**Prepared by:** David Dona – Associate Chief Financial Officer

<b>Subject:</b> Make Appropriations for the 2015-16 Budget	
<b>Strategic Plan Themes and Objectives</b>	
Institutional Sustainability	<b>IS.10</b> - Maintain student affordability while ensuring efficient and cost effective operations.

**A. Background**

Appropriations provide local government with legal spending authority throughout the fiscal year. Separate appropriations are required for each fund in which you have budgeted expenditures [ORS 294.456(3)]. The resolution making appropriations must identify the appropriations by object classifications, which correspond to the expenditures categories in the budget.

**GENERAL FUND**

Instruction and Instructional Support	\$ 23,514,801
Student Services	4,844,745
College Support Services	5,431,003
Campus Services	5,230,144
Information Technology Services	4,624,239
Financial Aid	280,079
Contingency	<u>800,000</u>
<b>Total General Fund</b>	<b>\$ 44,725,011</b>

**DEBT SERVICE FUND**

Principal	\$ 1,971,954
Interest	3,306,351
Materials and Services	<u>1,200</u>
<b>Total Debt Service Fund</b>	<b>\$ 5,279,505</b>

# Appropriation Resolution

**CAPITAL PROJECTS FUND**

Materials and Services	\$ 1,600,000	
Capital Outlay	4,965,300	
Transfers Out	<u>650,000</u>	
<b>Total Capital Projects Fund</b>		<b>\$ 7,215,300</b>

**ENTERPRISE FUND**

Personnel Services	\$ 1,014,516	
Materials and Services	6,350,055	
Capital Outlay	135,000	
Transfers Out	<u>2,128,188</u>	
<b>Total Enterprise Fund</b>		<b>\$ 9,627,759</b>

**INTERNAL SERVICE FUND**

Personnel Services	\$ 141,589	
Materials and Services	249,400	
Capital Outlay	11,000	
Transfers Out	<u>115,000</u>	
<b>Total Internal Service Fund</b>		<b>\$ 516,989</b>

**RESERVE FUND**

Materials and Services	\$ 110,000	
Transfers Out	<u>400,000</u>	
<b>Total Reserve Fund</b>		<b>\$ 510,000</b>

**SPECIAL REVENUE FUND**

Federal Grant Programs	\$ 545,336	
State Grant Programs	210,724	
Other Grant Programs	101,618	
Contracts	546,809	
New Programs	<u>500,000</u>	
<b>Total Special Revenue Fund</b>		<b>\$ 1,904,487</b>

# Appropriation Resolution

**AUXILIARY FUND**

Self-Sustaining Activities	\$ 2,509,099	
Non-General Fund Instruction	6,357,469	
Revolving Activities	1,020,140	
Contractual & Administrative Provisions	<u>666,641</u>	
<b>Total Auxiliary Fund</b>		\$ 10,553,34

**FINANCIAL AID FUND**

Federal Programs	\$ 15,563,500	
State Programs	1,650,000	
Institutional Programs	1,230,000	
Other Programs	<u>28,806</u>	
<b>Total Financial Aid Fund</b>		\$ 18,472,306

**TRUST & AGENCY FUND**

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

**TOTAL BUDGET APPROPRIATION** \$ 98,807,706

**B. Options/Analysis**

1. Make Appropriations at this time
2. Do not Make Appropriations at this time.

**C. Timing**

Making Appropriations must be completed before July 1, 2015 for the College to continue its operations.

**D. Budget Impact**

NA

**E. Proposed Resolution**

Be it resolved that the Central Oregon Community College Board of Directors do hereby make appropriations in the amounts, expenditure categories and funds as detailed above in section A totaling \$98,807,706.

# Property Tax Levy Resolution

Date: June 10, 2015  
Exhibit: 6.c  
Approved: X Yes \_\_\_ No  
Motion: \_\_\_\_\_

## CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

### RESOLUTION #3

Prepared by: David Dona, Associate Chief Financial Officer

<b>Subject:</b> Impose and Categorize taxes for 2015-16 Budget	
<b>Strategic Plan Themes and Objectives</b>	
Institutional Sustainability	<b>IS.10</b> - Maintain student affordability while ensuring efficient and cost effective operations.

**A. Background**

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

	Subject to the <u>Education Limitation</u>	Excluded from <u>Education Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$2,917,063

**B. Options/Analysis**

1. Impose and categorize taxes at this time
2. Do not impose and categorize taxes at this time.

**C. Timing**

Taxes must be imposed and categorized before July 1, 2015 for the College to continue its operations.

**D. Budget Impact**

NA

**E. Proposed Resolution**

Be it resolved that the Central Oregon Community College Board of Directors do hereby impose and categorize the taxes provided in the 2015-16 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations and in the amount of \$2,917,063 for general obligation bonds debt service for the tax year 2015-16. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.