

CENTRAL OREGON
community college

BUDGET COMMITTEE MEETING –

AGENDA

Wednesday, March 12, 2014 6:00-7:30 PM
Christiansen Board Room, Boyle Education Center

	<i><u>Presenter</u></i>
I. Call to Order	Friedman
II. Introduction of Guests	Friedman
III. Election of Chair	Friedman
IV. Budget Message – (Exhibit: 4)	Middleton
A. Budget Overview	
V. General Fund PowerPoint - (Exhibit: 5)	Dona
VI. 2014-15 Proposed General Fund Budget	Dona
○ Proposed General Fund Budget -(Exhibit: 6.a)	
○ General Fund Expenditures by Object Classification - (Exhibit: 6.b)	
○ Summary of General Fund Transfers -(Exhibit: 6.c)	

VII. Budget Calendar -(Exhibit: 7)

VIII. Achievement Compact - (Exhibit: 8)
2014-15 Preliminary

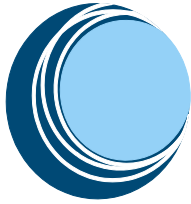
Middleton

Next Meeting - Wednesday, April 9, 2014 – 6:00 PM

Christiansen Board Room, Boyle Education Center

IX. Adjourn

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



CENTRAL OREGON
community college

Exhibit: 4
Budget Committee Meeting
March 12, 2014

Office of the President

2600 NW College Way
Bend, OR 97701-5998
Ph. 541-383-7201
FAX. 541-383-7502

TO: COCC Budget Committee

FROM: Dr. James Middleton, President

A handwritten signature in black ink that reads "Jim Middleton".

SUBJECT: **2014-15 Budget Message**

As in the past, the budget development period is a time to evaluate the current year while forecasting for the coming year. The 2013/14 budget performance at COCC has been positive in spite of enrollment decline exceeding the budget assumption. Revenues from local property taxes and additional State revenue increases have counterbalanced the decline in tuition/fee revenue. We project that the total General Fund net resources, for 2013/14, will exceed budgeted revenues by .4% or approximately \$175,000.

Outside the General Fund, capital project assets have supported soon-to-be-completed work on the Technology Center in Redmond and pending acquisition from Deschutes County of a facility in Redmond to serve as a learning lab for Vet Tech students. Remodeling of Grandview was completed this year creating a much improved instructional lab and office environment for the math department.

2013/14 was the second year of a substantial transfer from special purpose reserves to support the General Fund. While some concern was expressed about this strategy, it has performed well. Even though \$753,200 was transferred to the General Fund in 2012-13, the resources from the areas which those funds were transferred grew at a total net of \$313,780. While we are not yet done with the 2013/14 budget year, we anticipate similar results in the current year. We retain our 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 (summer school and vending machine revenue, for instance) available to support General Fund operations. By having these funds separated, we believe COCC has great oversight of these operations and can make a conscious choice to accumulate resources or use portions strategically.

Additionally, several other funds are being strategically drawn down for special purposes; this includes the PERS Reserve account and the phase-in support for initial years of the Madras and Prineville campuses.

Our long heritage of conservative budget and prudent management is reflected in the anticipated results for the 2013/14 year. The Board adopted a general fund budget with expenditure spending authority in excess of resources by \$1,996,838. However, the adopted budget was developed and is managed within the context of our financial forecasting, with the goal and focus of ending the fiscal year with a balanced operating position while remaining above the Board mandated 10% reserve requirement. From additional revenue, expenditure control and budgetary savings, we currently forecast an end-of-year operating surplus of \$796,824 resulting for the current year. This approach also informs the college on the multi-year impacts of current year budget decisions.

Each of the past several years has brought a range of challenges and uncertainties. This pattern continues in 2014/15. **Key challenges and uncertainties** for the 2014/15 year include:

- COCC has echoed the national and statewide trend of enrollment decline with improvements in the economy. Even with significant enrollment declines, COCC's multi-year enrollment shows substantial growth over a decade ago. At Budget Committee suggestion, a larger enrollment decline of 2.5% was included in the 2013/14 budget. Actual enrollment decline of 6.4% (projected at this point in time) exceeded that projection. To maintain a conservative position, enrollment declines of 7%, 5% and 3% are included in the next three years, followed by 0% in 2017/18 and a 2% growth in 2018/19.
- Outreach Branch Campuses in Redmond, Prineville and Madras have shown overall positive growth with Prineville and Madras potentially "eating into" Redmond enrollment a bit. Redmond has still shown dramatic overall growth greater than four-fold in the past decade. With growth comes expanded demand. The 2014/15 Budget includes substantial allocations for staffing, materials/supplies, and other operating costs for these campuses. The new Technology Education Center in Redmond is also requiring expanded support for operating costs, maintenance and increased security. Additionally, a three-year Federal Grant supporting start-up years of the Prineville Campus expires in 2013/14 and requires more of these funds moving into the General Fund.
- Staff retirements – particularly in the faculty ranks – mean some loss of institutional heritage and contributions. At the same time, the lower cost of replacement employees on earlier stages of salary schedules saves the institutional substantial resources. Much of this savings is being reinvested in staff, particularly investment in new positions linked to new programming and facilities and to transitioning temporary positions to tenure track. Tenure track faculty remain the important heart of the institution's instructional mission and are critical for curriculum development, advising, mentoring of part-time and adjunct staff, and outreach to community partners. Many institutions have balanced the budget with heavy emphasis on non-tenured faculty. During the steep enrollment increase, COCC likewise responded to this growth with a balance of tenure track and temporary full time positions. As we saw

moderate enrollment declines last year and projected over the next few years, this seems to have been a wise decision. At the same time, COCC maintains a substantial commitment to its tenured ranks having shifted several temporary faculty positions to tenure track last year and with similar investments this year. These additions coupled with the moderate enrollment decline result in a more appropriate long-term ratio of tenure positions compared to total enrollment.

By repositioning resources from six faculty retirements to be replaced, transitioning six temporary faculty positions to tenure track (no net budget impact), and shifting funds for part-time staffing to full-time positions, four new faculty positions are being added – primarily linked to new program initiatives and areas with significant student waitlists.

- State budget responsibilities for community colleges are being shifted this year from the State Board of Education to the Higher Education Coordinating Commission (HECC). Guided by Oregon Education Investment Board (OEIB) and HECC priorities, it is likely that in the near term the distribution will shift from an “enrollment only” formula to include at least partial outcomes based funding. I do not project such changes being implemented by the 2014/15 Budget, I do expect that phase-in of a modified system will begin in 2015/16. This change makes projections for State Aid in 2015/16 and beyond difficult. I am hopeful that this change will fiscally benefit COCC but cannot be certain at this time.
- In addition, the current funding formula has an enrollment management component, which has essentially capped the student enrollment, which impacts funding distribution. For funding purposes, this freezes COCC fundable enrollment at the 2010-11 level. Statewide there are 12,695 students above the cap. Of these “unfunded students,” 1,152 reside at COCC, 9.1%. Since COCC represents only 5.3% of the “funded enrollment,” COCC would stand to benefit if this enrollment management system is sunset. This topic has yet to be taken up by HECC. There is potential benefit to COCC, but the “if” and “when” are not yet certain.

Key Features of 2014/15 Budget

- As noted above, the proposed budget makes conservative assumptions on enrollment for the next three years.
- While there is a logical assumption that recent and projected enrollment declines translate into directly proportional staffing and expenditure reduction, the proposed budget does include some small staffing expansion. We must recognize that staffing did not grow proportionate to enrollment growth over the past five years, far from it. There is pent-up need for responding to past growth. In several areas, we attempted to meet obligations while leaving positions vacant or using temporary staffing. Assessing results, we believe this tight staffing has led to past and potential future compromises in services, supervision and planning and that the institution is best served with some “catch up” additional staffing. Longer term staffing plans show only minimal expansion.

- New facilities have leveraged expanded utilities and staffing costs.
- 2014/15 includes a proposed \$1 tuition increase. The State provided an additional \$15M statewide to community colleges to moderate 2014/15 tuition increases. \$30M will need to be added to the 2015-17 base to maintain this commitment. Legislative leadership has indicated a commitment to that new baseline. COCC's multi-year projections included a \$5 tuition increase targeted for 2014/15. Supplemental State funding was equal to revenue from a \$4 tuition increase. The proposed \$1 increase respects the letter and intent of the State funding but also reflects long-term COCC need and financial planning.
- Some adjustments have been made for salary and payroll assessment for 2014/15 to better correlate anticipated actuals to the budgeted amounts. Past budgets have assumed 100% of allocated positions are filled for 100% of the calendar year and that all employees choose the most expensive health care option. This strategy has minimally decreased anticipated expenditures and support investments in staff and initiatives.

Non-General Funds

Although the General Fund is the largest College fund, the College budget includes nine other funds. These other funds are for committed and dedicated resources. The largest of the non-General Fund accounts is the Capital Projects Fund which includes dedication bond and other resources for the construction and revitalization of College buildings including the new Career Technology building, Ochoco Hall remodel, Veterinarian Technology building and other projects including capital maintenance. The Financial Aid Fund is another large non-General Fund account that includes all Federal, State and local student aid including Federal PELL grants. Another fund is the Debt Service Fund, which tracks dedicated resources for the payment of the Colleges long-term debt. For 2014-15, the Debt Service Fund includes budget authorization for the State "G" and lottery bond resources to pay off the Cascades Hall 2001 bonds. All nine non-General Funds accounts will be discussed in greater detail at the April Budget Committee meeting.

Priority Areas Not Funded in the Current Budget

While the proposed 2014-15 Budget supports a range of important initiatives and staff resources, revenues are still not sufficient to support all important elements. To develop the budget presented to the Budget Committee, \$1,399,000 in requested investments filed by departments were not able to be funded. This included eight tenure track faculty positions, one librarian position, two and one-half technology positions, three and one-half classified positions, as well as other capital and support resources. In addition to these elements, another \$275,000 in final cuts were made recently to leverage the five-year positive results presented in this budget.

The Long-Term View – Look Out Through 2018/19

This budget is the tenth and final budget that I as President will present to the Budget Committee. This is the first budget that includes sustaining the Board mandated 10% reserve for five full years into the future.

I remain confident that this multi-year projection maintains responsible conservative planning. There is potential for State Aid being substantially above that assumed in these projects. However, we have consciously avoided an overly optimistic assumption this far ahead of the 2015/17 Legislative Session.

Likewise, Property Tax receipts are projected to grow at slightly diminished rates over each of the four years following 2014/15. Rebounding economic conditions and potential return of a robust Central Oregon population growth could result in a much stronger position. Finally, preliminary projections for tuition for 2015-2018 are somewhat conservative (\$4, \$4, \$3, \$3). COCC tuition/fees continue to be among the lowest in the State. As the Board assesses the balance between low costs to students and a desire to provide broad services and opportunity for students, the Board will be able to reconsider these very preliminary tuition assumptions.

Finally, a thank you is appropriate. I appreciate (if not marvel at) the professionalism of the Fiscal Services staff, the leadership shown by the Executive Team and Cost Center Administrators. Additionally, from top to bottom, COCC employees operate with a fiscal sensitivity, openness, and focus on institutional vitality that sets a model for many other institution. Lastly, the COCC Board and Budget Committee have been valued assets – open, honest, supportive, and always keeping the interest of COCC, students and the community at heart. It has been an honor to work with all of you.

March 2014 Budget Committee Meeting

- Fund Types & Attributes
- Current Year General Fund Budget Up-date
- Revenue/Expenditure Forecast (REF: L.2)
- Proposed 2014-15 General Fund Budget

Fund Types & Attributes

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

Primary Fund Types

- **General Fund**
- Debt Service Fund
- Special Revenue Fund
- Capital Project Fund
- Enterprise Fund
- Internal Service Fund
- Auxiliary Fund
- Reserve Fund
- Financial Aid Fund
- Trust & Agency Fund

General Fund Definition

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

General Fund: 2013/14 Budget vs. Projected

	%	Budget 2013/14	%	Projected 2013/14	Change \$	Change %
Revenue and Support:						
1. State Aid	16%	\$ 6,291,000	17%	\$ 6,775,891	\$ 484,891 a	7.7%
Property Taxes						
2. Current Year Taxes	29%	11,895,000	30%	12,306,623	411,623 b	3.5%
3. Prior Year Taxes	2%	790,000	2%	743,525	(46,475) c	-5.9%
Total Public Resources (1,2,3)	47%	18,976,000	49%	19,826,039	850,039	4.5%
4. Tuition	44%	17,658,000	42%	16,955,999	(702,001) d	-4.0%
5. Fees	5%	2,065,000	5%	2,017,948	(47,052) d	-2.3%
Other Revenue & Transfers-in						
6. Interest / Miscellaneous	0.2%	75,000	0.4%	149,000	74,000 e	98.7%
7. Transfers-in	4%	1,745,000	4%	1,745,000	0 f	0.0%
8. Subtotal	100%	\$40,519,000	100%	\$ 40,693,986	\$ 174,986	0.4%
Expenditures:						
9. Salaries	49%	\$20,803,114	51%	\$ 20,959,342	\$ 156,228 g	0.8%
10. Payroll Assessments	29%	12,122,084	27%	11,097,741	(1,024,343) h	-8.5%
11. Material & Services	16%	6,765,525	15%	5,965,525	(800,000) i	-11.8%
12. Capital Outlay	0%	151,055	0%	151,055	0	0.0%
13. Transfers-out	6%	2,674,060	7%	2,674,060	0	0.0%
14. Subtotal	100%	\$42,515,838	100%	\$ 40,847,724	\$ (1,668,114)	-3.9%
15. Underutilization				(950,561)	0 j	
16. Operating Surplus (Deficit)		\$ (1,996,838)		\$ 796,824	\$ 2,793,662	139.9%
17. Transfers-out: Supplemental						
18. Surplus (Deficit)		\$ (1,996,838)		\$ 796,824	\$ 2,793,662	139.9%
19. Ending Balance 06/30				\$ 6,242,920	15%	
20. Required 10% Reserve Requirement				\$ 4,084,772	10%	

Notes:

- a CCSF projected at \$450M (budgeted at \$428M).
- b Current year imposed property tax growth rate +5% (budgeted at +2%).
- c Prior Year taxes has lower collection rate.
- d Current year projected enrollment credits purchased -6.4% (budgeted -2.5%)
- e Includes BTOP grant support for Prineville instructional costs (\$68K).
- f Transfers-in from 12 other funds.
- g Salaries budgeted at +2% (approved FAC .+2.9%, CLASS. +3%, ADM. +2.9%)
- h PERS state assessment rate budgeted at 14.6% (actual 10.36%), health insurance rate budgeted at +6% (actual +4%).
- i Assumes operating contingency of \$800k remains uncommitted.
- j Underutilization (budget savings) projected at 2.5% of operating expenditures net of transfers-out and operating contingency.

Revenue/Expenditure Forecast

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

2014/15 Key Assumptions

- CCSF appropriation of \$465m for 2014/15
 - *An additional \$15m was added to the CCSF to help hold-down tuition and fee increases.*
- Current year property tax growth rate: +5.25%
 - 2013/14 current year actual rate of +5%
- Property tax collection rate: 94%
- Prior year property tax growth rate: +4%
- Tuition per credit increases by residency categories:
 - In-district \$1.00
 - Out-of-District/Border States \$2.00
 - Out-of-State \$7.00
 - Non Resident Veterans \$1.00
- Enrollment projections: -7% for all residency categories
 - (-6.4% current year projected)
- Fees include removing the 15 credits cap for technology fees
- Staff positions: +4% FTE
- Salary increase: +2%
- Increase in health insurance: +5%
- Increase in PERS rate: +.1% for 2013/15 biennium
- Interfund Transfers-in of \$1.83m
- Interfund Transfers-out of \$2.45m
- Underutilization rate of 2.5% (anticipated budgetary savings)

Future Key Assumptions

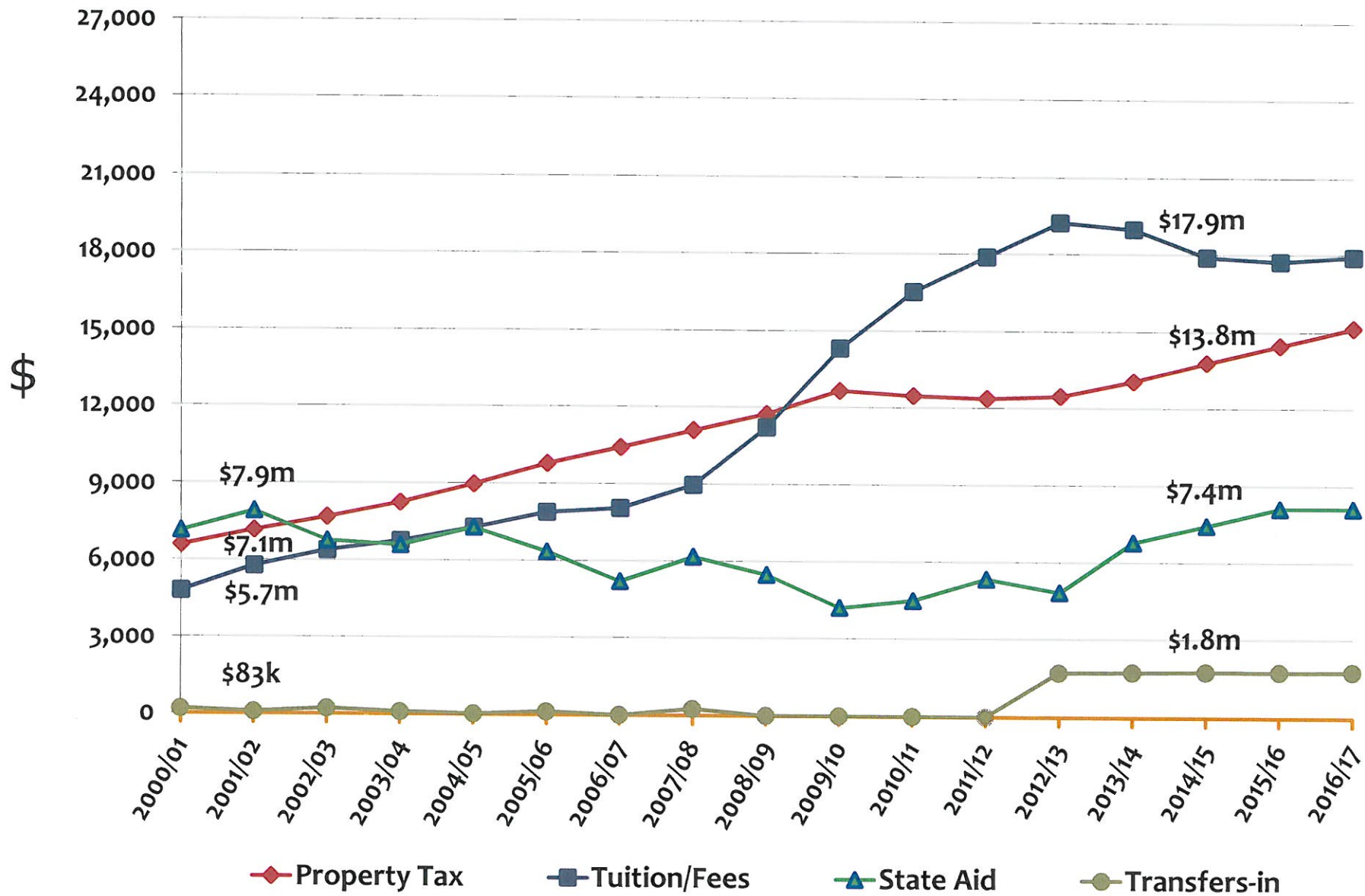
- Current year property tax growth rates: +5% for 2015/16, +4.75% for 2016/17, +4.50% for 2017/18 and +4.25% for 2018/19.
- Property tax collection rates: 94% for all future years.
- Prior year property tax growth rates: +4% for all future years.
- Tuition per credit increases:

	2015/16	2016/17	2017/18	2018/19
▪ In-district	\$4.00	\$4.00	\$3.00	\$3.00
▪ Out-of-District/Border States	\$5.00	\$5.00	\$4.00	\$4.00
▪ Out-of-State	\$9.00	\$10.00	\$8.00	\$8.00
▪ Non Resident Veterans	\$5.00	\$4.00	\$4.00	\$3.00
- Enrollment projections: -5% for 2015/16, -3% for 2016/17, 0% for 2017/18, and +2% 2018/19
- Staff positions: +1% for 2015/16, 0% for 2016/17, +1% for 2017/18, and 0% for 2018/19.
- Salary increases: +2% for 2015/17 biennium and +1.5% for 2017/19 biennium.
- Increase in health insurance: +5% for all future years
- Increase in PERS rates: +2.5% for 2015/17 and 2017/19 bienniums.
- Interfund Transfers-in:
 - 2015/16 \$1.82m, 2016/17 \$1.84m, 2017/18 \$1.85m, and 2018/19 \$1.75m
- Interfund Transfers –out:
 - 2015/16 \$2.51m, 2016/17 \$2.52m, 2017/18 \$2.50m, and 2018/19 \$2.54m
- CCSF appropriation increasing +3.5% for 2015/17 and 2017/19 bienniums.
- Underutilization rate of 2.5% for all future years (anticipated budgetary savings)

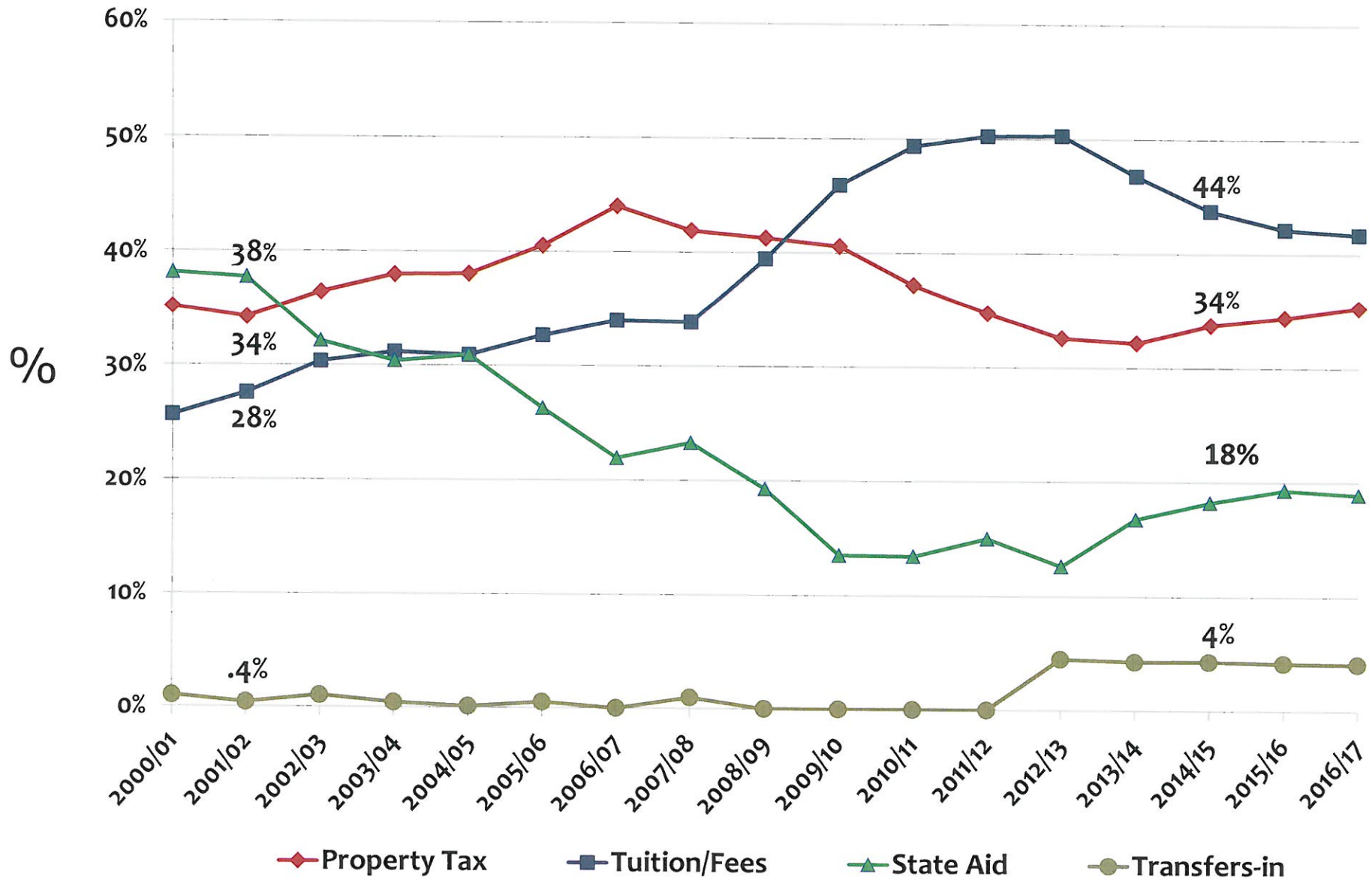
General Fund Revenue/Expenditure Forecast

In Thousands (000's)	2009/11 BIENNIUM		2011/13 BIENNIUM		2013/15 BIENNIUM		2015/17 BIENNIUM		2017/19 BIENNIUM	
	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue and Support:										
1. State Aid:	\$ 4,204	\$ 4,493	\$ 5,333	\$ 4,819	\$ 6,776	\$ 7,437	\$ 8,117	\$ 8,117	\$ 8,831	\$ 8,831
Property Taxes										
2. Current Year Taxes	11,838	11,695	11,651	11,699	12,307	13,022	13,673	14,323	14,967	15,603
3. Prior Year Taxes	805	765	714	761	744	773	804	836	870	905
4. Total Public Resources (1,2,3)	16,847	16,953	17,698	17,279	19,826	21,232	22,594	23,276	24,668	25,339
5. Tuition	13,151	15,141	16,243	17,167	16,956	15,977	15,859	16,046	16,549	17,394
6. Fees	1,165	1,382	1,636	2,063	2,018	1,905	1,864	1,862	1,918	2,015
Other Revenue & Transfers-in										
7. Interest / Miscellaneous	47	74	129	110	149	75	80	85	90	95
8. Transfers-in	0	0	0	753	1,745	1,839	1,822	1,842	1,852	1,752
9. Subtotal	\$ 31,210	\$ 33,550	\$ 35,706	\$ 37,373	\$ 40,694	\$ 41,028	\$ 42,219	\$ 43,111	\$ 45,077	\$ 46,595
Expenditures:										
10. Salaries	\$ 15,486	\$ 17,090	\$ 18,208	\$ 19,329	\$ 20,959	\$ 21,320	\$ 21,906	\$ 22,341	\$ 22,835	\$ 23,172
11. Payroll Assessments	6,545	7,383	9,117	9,900	11,098	11,764	12,751	13,197	14,293	14,789
12. Materials & Services	3,821	4,234	4,566	4,792	5,966	6,351	6,404	6,558	6,716	6,879
13. Capital Outlay	377	560	558	319	151	120	150	150	150	150
14. Transfers-out: Operating	2,385	2,781	2,860	2,956	2,674	2,456	2,515	2,526	2,502	2,544
15. Subtotal	\$ 28,614	\$ 32,048	\$ 35,309	\$ 37,295	\$ 40,848	\$ 42,011	\$ 43,726	\$ 44,771	\$ 46,496	\$ 47,535
16. Underutilization					(951)	(989)	(1,030)	(1,056)	(1,100)	(1,125)
17. Operating Surplus (Deficit)	\$ 2,596	\$ 1,502	\$ 397	\$ 77	\$ 797	\$ 6	\$ (476)	\$ (604)	\$ (319)	\$ 185
18. Transfers-out: Supplemental	2,000	1,000	375	100						
19. Surplus (Deficit)	\$ 596	\$ 502	\$ 22	\$ (23)	\$ 797	\$ 6	\$ (476)	\$ (604)	\$ (319)	\$ 185
20. Ending Balance 06/30					\$ 6,243	\$ 6,249	\$ 5,772	\$ 5,168	\$ 4,849	\$ 5,034
21. Reserve Requirement (10%)					\$ 4,085	\$ 4,201	\$ 4,373	\$ 4,477	\$ 4,650	\$ 4,753

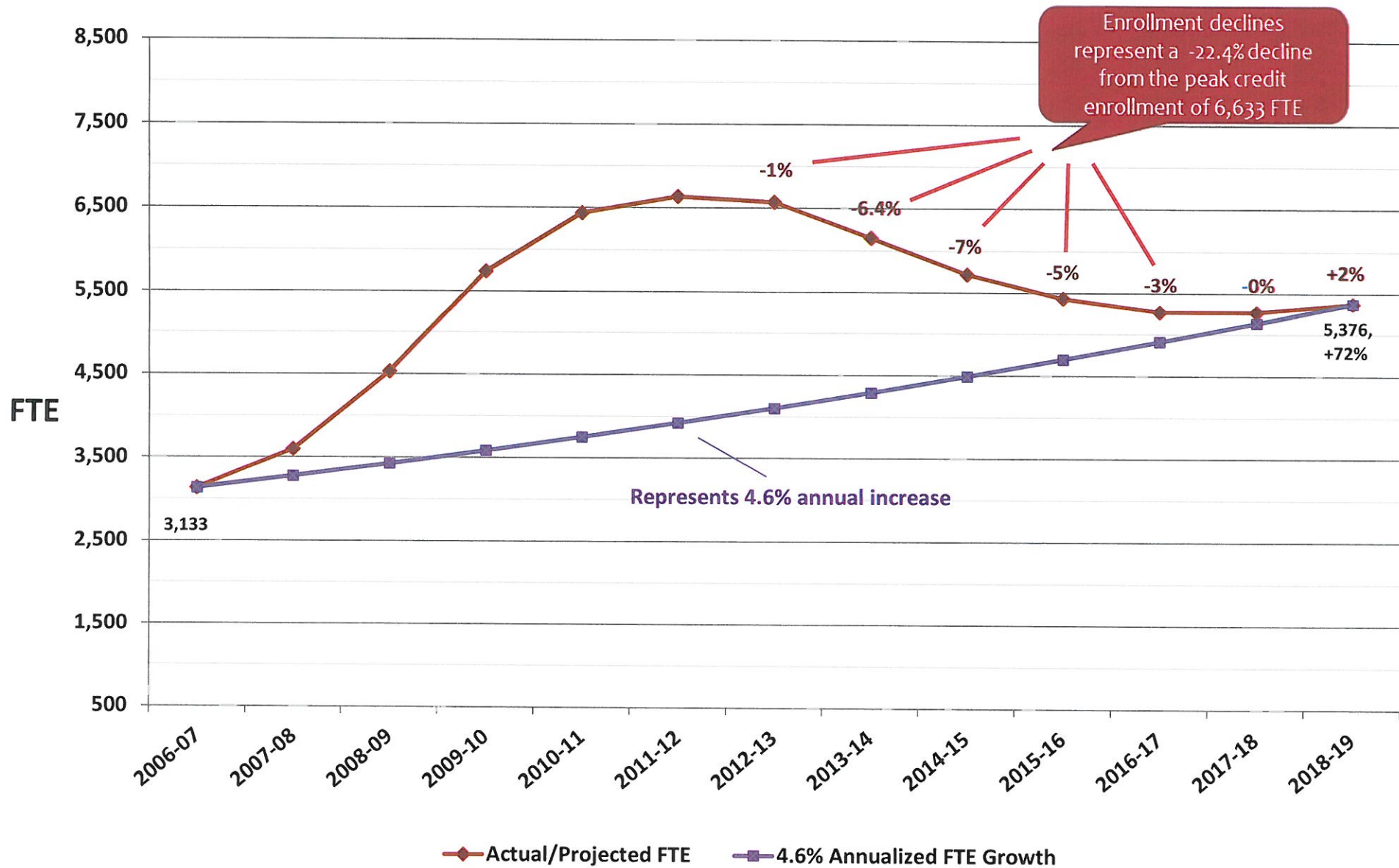
Revenue History (000's)



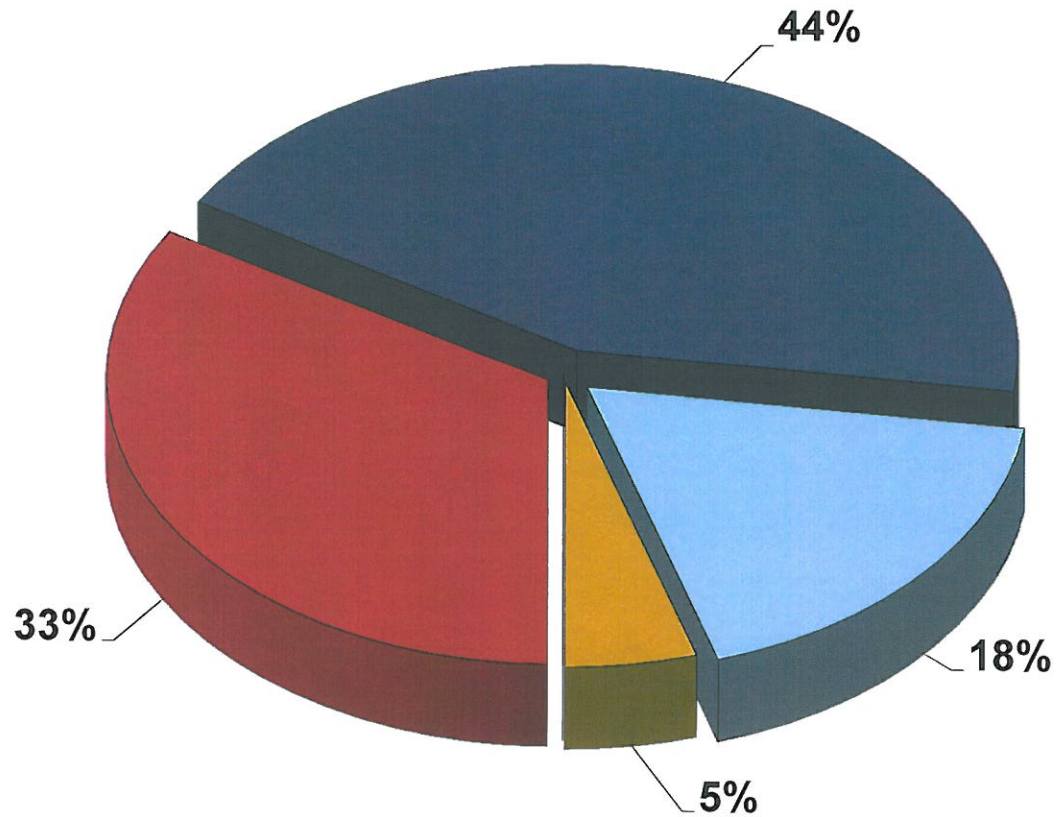
Revenue History (% of General Fund Budget)



Enrollment Graph (credit)



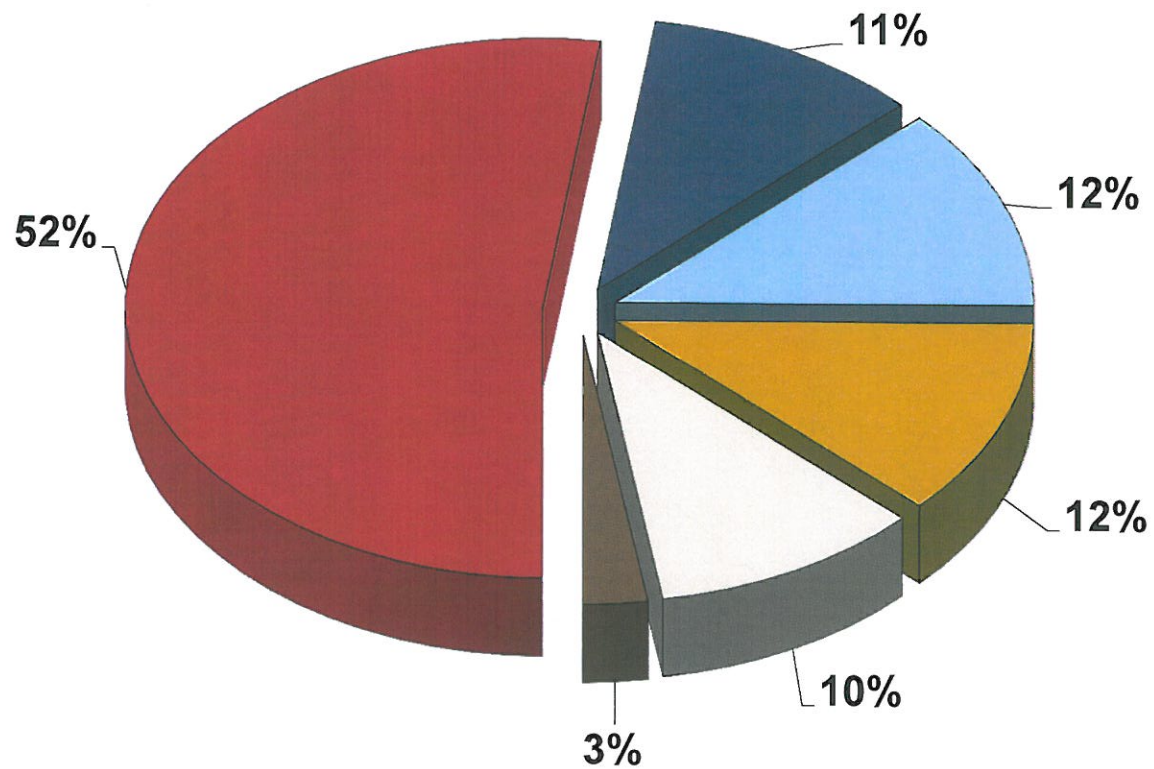
Revenue by Type - 2014/15



■ Property Taxes
■ State Aid

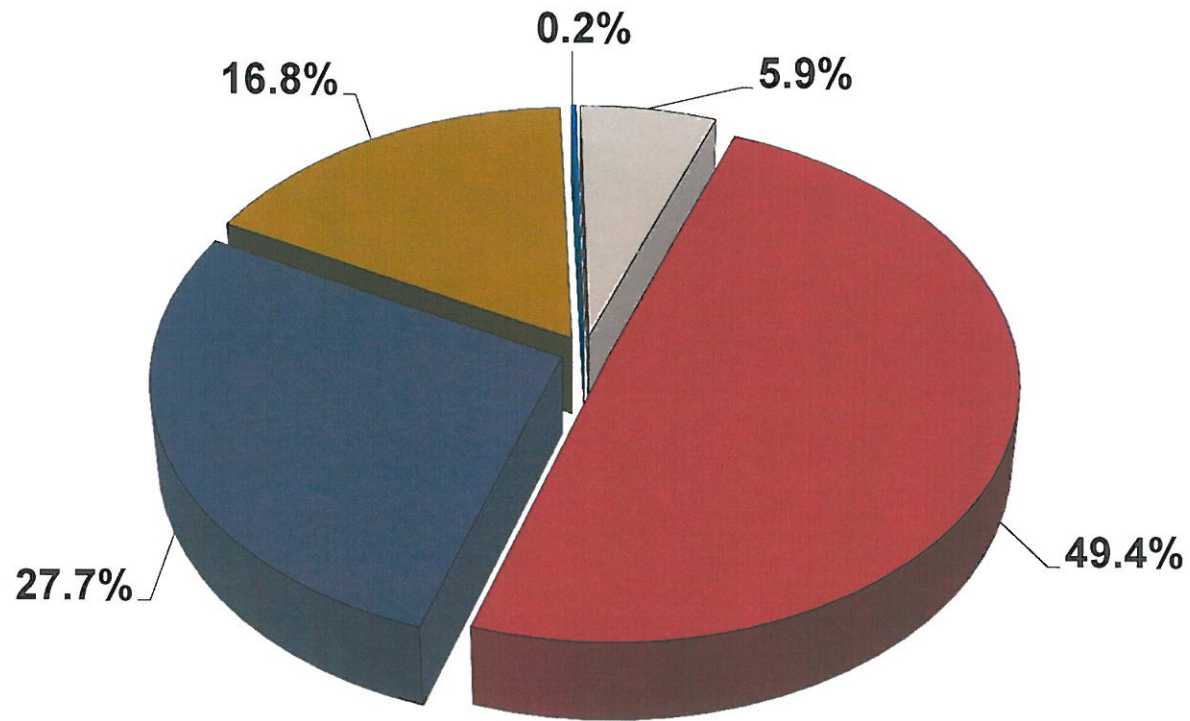
■ Tuition & Fees
■ Transfers-In & Miscellaneous

Expenditures by Function - 2014/15



- Instruction/Instructional Support
- Student Services
- College Support Services

Expenditures by Category- 2014/15



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

General Fund Budget Summary

	CURRENT BUDGET FY 2013/14	PROPOSED BUDGET FY 2014/15	\$ Change	% Change
Expenditures by Function				
Instruction	\$ 19,596,735	\$ 19,291,111	\$ (305,624)	-1.6%
Instructional Support	3,026,282	3,215,954	189,672	6.3%
Student Services	4,611,697	4,623,155	11,458	0.2%
College Support Services	5,094,696	5,222,427	127,731	2.5%
Campus Services	5,037,402	5,158,489	121,087	2.4%
Information Technology Services	4,072,519	4,509,606	437,087	10.7%
Contingency & Financial Aid	1,076,507	1,080,079	3,572	0.3%
Total General Fund Expenditures	<u>\$ 42,515,838</u>	<u>\$ 43,100,821</u>	<u>\$ 584,983</u>	<u>1.4%</u>

	CURRENT BUDGET FY 2013/14	PROPOSED BUDGET FY 2014/15	\$ Change	% Change
Expenditures by Category				
Salaries	\$ 20,803,114	\$ 21,320,463	\$ 517,349	2.5%
Payroll Assessments	12,122,084	12,053,522	(68,562)	-0.6%
Materials & Services	6,765,525	7,151,221	385,696	5.7%
Capital	151,055	120,000	(31,055)	-20.6%
Transfers-Out	2,674,060	2,455,615	(218,445)	-8.2%
Total General Fund Expenditures	<u>\$ 42,515,838</u>	<u>\$ 43,100,821</u>	<u>\$ 584,983</u>	<u>1.4%</u>

General Fund - Resources

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 11,651,164	\$ 11,698,547	\$ 11,895,000	\$ 13,022,000		
Prior Year	713,604	762,591	790,000	773,000		
Tuition and Fees	17,884,283	19,234,728	19,723,000	17,882,000		
State and Federal Sources						
State Aid for Operations	5,333,271	4,818,740	6,291,000	7,437,000		
Federal Operating Grants	103,777	50,338				
Other Sources						
Interest Income	1,758	1,612	5,000	5,000		
Miscellaneous Income	18,155	53,566	70,000	70,000		
Transfers from Other Funds						
Interfund Transfers- In		753,200	1,745,000	1,839,000		
Total	\$ 35,706,012	\$ 37,373,322	\$ 40,519,000	\$ 41,028,000		
Beginning Fund Balance	\$ 5,451,851	\$ 5,469,581	\$ 5,400,000	\$ 5,500,000		
Total Resources	\$ 41,157,863	\$ 42,842,903	\$ 45,919,000	\$ 46,528,000		

General Fund - Expenditures by Function

Instruction	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
Humanities Office	\$ 56,188	\$ 58,453	\$ 64,069	\$ 65,512		
Writing/Literature	1,610,679	1,696,614	1,848,350	1,773,177		
Foreign Languages	318,680	326,746	454,724	441,156		
Speech	390,065	429,836	456,180	477,363		
Social Science Office	65,285	65,912	73,036	57,894		
Music	301,326	307,201	329,770	332,159		
Art	454,272	488,172	535,989	533,079		
Theatre Arts	49,567	48,731	51,806	50,438		
Fine Arts and Communication Office	68,728	68,670	82,277	82,712		
Business Administration	559,107	633,500	684,359	533,709		
Cntr for Entrep Excellence & Devel.				85,769		
Culinary Program	35,000					
Business Administration Office	53,530	55,723	59,545	59,871		
Hospitality, Tourism & Recreation	7,375	481	6,690	6,287		
Journalism	5,472	8,170	8,328	8,470		
World Languages and Cultures Office		14,551	19,383	44,761		
Philosophy	11,732	13,351	16,762	17,022		
Addiction Studies	99,154	106,852	121,484	120,189		
Anthropology	155,606	160,212	164,909	243,675		
Criminal Justice	145,164	147,009	168,538	169,136		
Economics	118,879	123,890	133,946	82,882		
Education	132,639	214,311	227,068	157,625		
Geography	104,397	120,278	112,920	115,497		
History	176,664	209,232	251,459	190,497		
Human Development	113,180	163,852	220,947	168,342		
Political Science	22,656	17,514	26,620	27,138		
Psychology	410,686	326,753	395,710	370,593		
Sociology	174,866	184,442	203,395	204,120		
Oregon Leadership Institute	57,806	45,025	68,636	69,657		
Adult Basic Education	594,644	570,294	570,294	449,464		
Regional Svcs. & R.C. Operations	650,890	630,471	593,514	534,697		
Regional Svcs. & M.C. Operations	122,853	146,748	175,296	185,122		

General Fund - Expenditures by Function

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 64,778	\$ 64,649	\$ 175,016	\$ 163,810		
Engineering & Engr. Tech.	626	855	92,433	123,840		
Science Office	72,400	78,535	80,883	81,217		
Mathematics	1,528,270	1,605,677	1,778,771	1,738,132		
Biological Science	869,289	1,086,039	1,197,393	1,171,530		
Chemistry	308,037	365,274	416,671	420,461		
Physics	196,289	219,739	146,415	164,845		
Geology	112,583	116,156	129,228	128,265		
Nursing	842,833	859,536	985,803	984,779		
Health & Human Performance Office	131,807	152,290	158,271	159,747		
Health & Human Performance	861,882	905,968	982,453	941,521		
Math Office	57,723	59,343	65,767	66,022		
Allied Health	70,747	63,922	69,104	133,140		
Computer and Information Systems	958,353	1,008,009	1,092,179	1,060,461		
Licensed Massage Therapy	212,551	234,906	230,434	236,427		
Emergency Medical Services	373,341	296,845	377,673	358,912		
Dental Assisting	224,704	229,922	248,064	249,292		
Medical Assisting	77,750	104,053	119,781	121,046		
Dietary Management	8,510	3,053	12,977	13,215		
Allied Health Office	19,495	4,764	13,970	14,169		
Pharmacy Technician	30,513	68,940	34,447	110,784		
Veterinary Technician Program		92,564	124,969	193,554		
CIS Office	39,644	46,327	52,757	61,444		
Nursing Office	51,772	54,666	62,366	62,782		
HHP: Health Classes		64,959	28,553	29,124		
HHP: Recreation (O.R.L.T.)	151,983	158,318	179,993	181,571		
Ponderosa Office	62,377	62,240	66,139	66,468		
Forestry Technology	438,349	365,185	426,578	429,043		
Automotive	334,841	339,522	373,713	377,956		
Office Administration	449	368				
Health Information Technology	242,623	296,836	273,103	259,530		
Manufacturing Processes	326,211	309,488	418,062	374,603		
Apprenticeship	9,543	12,495	10,007	10,229		

General Fund - Expenditures by Function

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
Wildland Fire Management	\$ 65,836	\$ 59,738	\$ 73,708	\$ 75,496		
Structural Fire Science	67,019	114,677	146,422	148,717		
Geographical Information Systems	142,398	143,663	155,249	155,217		
Aviation Program	176,493	198,056	204,785	238,702		
Military Science		1,200	1,200	1,200		
Regional Credit Instruction-Madras	87,684	105,202	71,968	72,696		
Regional Credit Instruction-Prineville	90,273	99,520	54,623	55,169		
Regional Credit Instruction-Redmond	456,013	257,890	265,208	318,033		
Library Skills	67,234	73,132	73,595	79,949		
Total Instruction	\$ 16,900,313	\$ 17,767,515	\$ 19,596,735	\$ 19,291,111		
Instructional Support						
Office of VP of Instruction	\$ 566,741	\$ 612,135	\$ 455,494	\$ 532,471		
Library	1,044,199	1,065,735	1,128,571	1,110,715		
Catalog and Class Schedule	44,335	32,227	28,618	28,618		
Commencement & Convocation	27,196	31,905	21,867	21,894		
Tutoring and Testing	486,905	506,858	488,974	501,238		
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000		
Academic Computing Support	190,617	193,408	313,690	311,840		
Instructional Deans	436,840	451,196	584,068	704,178		
Total Instructional Support	\$ 2,801,833	\$ 2,898,464	\$ 3,026,282	\$ 3,215,954		

General Fund - Expenditures by Function

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
Student Services						
Admissions	\$ 274,097	\$ 267,755	\$ 1,064,985	\$ 1,043,233		
Counseling Center	66,605	69,152	72,862	72,862		
Student Life	272,716	301,424	350,101	338,034		
Financial Aid	607,222	609,812	691,865	705,114		
Career Services and Job Placement	101,612	110,330	120,184	120,335		
Student Outreach & Contact	119,928	157,551	271,385	271,742		
Registrar	494,328	612,774				
Multicultural Activities	114,689	120,945	188,266	211,507		
Club Sports	219,166	233,329	226,498	253,332		
Enrollment Cashiering	64,191	66,263	74,904	75,264		
Disability Services	224,828	254,067	238,040	248,473		
Office Dean of Student & Enrollment Svcs	382,960	457,688	432,057	431,353		
Advising	628,469	569,807	666,073	631,439		
Placement Testing		94,599	96,898	97,310		
Student Retention			117,579	123,157		
Total Student Services	\$ 3,570,811	\$ 3,925,496	\$ 4,611,697	\$ 4,623,155		

General Fund - Expenditures by Function

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
College Support Services						
Governing Board	\$ 78,300	\$ 78,959	\$ 90,518	\$ 90,656		
President's Office	336,165	339,308	353,973	353,826		
Fiscal Services	586,162	611,281	644,451	623,696		
Campus Safety and Security	457,854	489,824	621,054	696,912		
Human Resources	449,551	491,290	525,295	515,023		
Mail Services	208,871	156,675	262,876	263,307		
College Relations	554,154	628,509	661,589	710,931		
Chief Financial Officer	392,187	401,306	487,956	528,455		
Legal, Audit and Professional Svcs	74,534	49,581	65,000	66,700		
Elections		28,053	25,000	28,000		
General Institutional Support	938,657	470,686	446,000	451,510		
Liability and Other Insurance	207,062	214,146	225,000	196,100		
Institutional Effectiveness	181,364	225,438	301,562	304,561		
Vice President for Administration	339,135	339,463	378,609	386,250		
Organizational Development	5,276	7,718	5,813	6,500		
Total College Support Services	\$ 4,809,272	\$ 4,532,237	\$ 5,094,696	\$ 5,222,427		
Campus Services						
Custodial Services	\$ 911,947	\$ 1,003,220	\$ 1,230,362	\$ 1,246,174		
Utilities	840,500	828,286	1,063,007	1,184,007		
Fire & Boiler Insurance	74,138	96,206	115,446	114,700		
Maintenance of Grounds	328,207	340,934	372,465	368,721		
Maintenance of Buildings	613,596	665,930	795,336	824,131		
Plant Additions	743,767	775,305	588,811	565,920		
Plant Administration	184,659	213,906	299,302	302,158		
Redmond Campus Infrastructure	276,417	308,288	360,506	331,283		
Campus Shuttle	91,279	86,766	112,114	109,115		
Madras Campus Infrastructure	43,498	55,778	47,000	47,000		
Prineville Campus Infrastructure	49,730	49,210	53,053	65,280		
Total Campus Services	\$ 4,157,738	\$ 4,423,829	\$ 5,037,402	\$ 5,158,489		

General Fund - Expenditures by Function

	Fiscal Year 2011-12 ACTUAL Amounts	Fiscal Year 2012-13 ACTUAL Amounts	Fiscal Year 2013-14 CURRENT Budget	Fiscal Year 2014-15 PROPOSED Budget	Fiscal Year 2014-15 APPROVED Budget	Fiscal Year 2014-15 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,318,842	\$ 1,509,404	\$ 1,483,350	\$ 1,823,040		
Management Information Systems	600,080	621,674	668,023	663,533		
User Services	537,466	581,327	780,638	790,131		
Enterprise Computing Services	208,274	283,851	425,871	425,052		
Network/Telecom & Media Services	492,105	511,292	554,881	548,383		
Web Development	83,144	80,797	95,081	95,355		
Regional IT Services - Redmond				88,832		
Regional IT Services - Prineville			64,675	75,280		
Total Information Technology	\$ 3,239,911	\$ 3,588,345	\$ 4,072,519	\$ 4,509,606		
Financial Aid						
Financial Aid Transactions	\$ 208,404	\$ 260,921	\$ 276,507	\$ 280,079		
Total Financial Aid	\$ 208,404	\$ 260,921	\$ 276,507	\$ 280,079		
Contingency						
Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000		
Total Contingency	\$ -	\$ -	\$ 800,000	\$ 800,000		
Requirements	\$ 35,688,282	\$ 37,396,807	\$ 42,515,838	\$ 43,100,821		
Ending Fund Balance	\$ 5,469,581	\$ 5,446,096	\$ 3,403,162	\$ 3,427,179		
Total Requirements	\$ 41,157,863	\$ 42,842,903	\$ 45,919,000	\$ 46,528,000		

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2014-2015 PROPOSED Budget
Instruction							
Humanities Office	1.1	\$ 60,668	\$ 4,844	\$	\$	\$	\$ 65,512
Writing/Literature	19.6	1,750,666	22,511				1,773,177
Foreign Languages	4.7	434,229	6,927				441,156
Speech	5.3	473,333	4,030				477,363
Social Science Office	1.0	52,054	5,840				57,894
Music	4.0	308,591	23,568				332,159
Art	7.5	504,996	28,083				533,079
Theatre Arts	0.4	49,701	737				50,438
Fine Arts and Communication Office	1.2	75,471	7,241				82,712
Business Administration	6.2	514,758	18,951				533,709
Center for Entrepreneurial Excellence	1.0	83,527	2,242				85,769
Business Administration Office	1.0	57,413	2,458				59,871
Hospitality, Tourism & Recreation	0.1	4,953	1,334				6,287
Journalism	0.1	7,291	1,179				8,470
World Languages and Cultures Office	0.8	41,261	3,500				44,761
Philosophy	0.3	16,494	528				17,022
Addiction Studies	1.5	117,003	3,186				120,189
Anthropology	2.9	240,285	3,390				243,675
Criminal Justice	2.0	167,448	1,688				169,136
Economics	1.1	81,200	1,682				82,882
Education	1.7	153,126	4,499				157,625
Geography	1.6	113,505	1,992				115,497
History	2.7	188,363	2,134				190,497
Human Development	2.1	158,060	10,282				168,342
Political Science	0.5	26,438	700				27,138
Psychology	4.0	357,565	13,028				370,593
Sociology	2.4	202,222	1,898				204,120
Oregon Leadership Institute	0.8	52,488	17,169				69,657
Adult Basic Education							
Regional Svcs. & R.C. Operations	3.7	328,442	23,652		449,464		449,464
Regional Svcs. & M.C. Operations	2.7	170,222	14,900		182,603		534,697
Regional Svcs. & P.C. Operations	1.0	85,388	78,422				185,122
							163,810

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2014-2015 PROPOSED Budget
Engineering & Engr. Tech.	1.4	\$ 121,482	\$ 2,358	\$	\$	\$	\$ 123,840
Science Office	1.0	68,951	12,266				81,217
Mathematics	20.3	1,713,299	24,833				1,738,132
Biological Science	12.9	1,110,603	60,927				1,171,530
Chemistry	4.6	405,426	15,035				420,461
Physics	1.5	156,012	8,833				164,845
Geology	1.0	121,677	6,588				128,265
Nursing	11.0	938,729	46,050				984,779
Health & Human Performance Office	3.4	151,708	8,039				159,747
Health & Human Performance	10.6	870,733	70,788				941,521
Math Office	1.0	64,995	1,027				66,022
Allied Health	2.2	131,843	1,297				133,140
Computer and Information Systems	11.4	1,019,039	41,422				1,060,461
Licensed Massage Therapy	3.9	221,854	14,573				236,427
Emergency Medical Services	4.5	249,472	109,440				358,912
Dental Assisting	3.0	231,208	18,084				249,292
Medical Assisting	1.8	107,213	13,833				121,046
Dietary Management	0.2	12,135	1,080				13,215
Allied Health Office	0.5	10,113	4,056				14,169
Pharmacy Technician	1.5	97,539	13,245				110,784
Veterinary Technician Program	2.7	175,222	18,332				193,554
CIS Office	1.0	60,944	500				61,444
Nursing Office	1.2	61,151	1,631				62,782
HHP: Health Classes	0.5	29,124					29,124
HHP: Recreation (O.R.L.T.)	2.2	177,462	4,109				181,571
Ponderosa Office	1.0	62,417	4,051				66,468
Forestry Technology	4.4	375,977	53,066				429,043
Automotive	5.2	356,454	21,502				377,956
Health Information Technology	3.0	242,408	17,122				259,530
Manufacturing Processes	4.5	328,339	46,264				374,603
Apprenticeship	0.2	9,664	565				10,229
Wildland Fire Management	1.1	61,206	14,290				75,496

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2014-2015 PROPOSED Budget
Structural Fire Science	1.7	\$ 127,105	\$ 21,612	\$	\$	\$	\$ 148,717
Geographical Information Systems	1.4	146,119	9,098				155,217
Aviation Program	3.2	226,763	11,939				238,702
Military Science			1,200				1,200
Regional Credit Instruction-Madras	1.0	65,296	7,400				72,696
Regional Credit Instruction-Prineville	0.8	52,769	2,400				55,169
Regional Credit Instruction-Redmond	5.1	303,747	14,286				318,033
Library Skills	0.7	79,157	792				79,949
Total Instruction	223.6	\$ 17,622,516	\$ 1,036,528	\$ -	\$ 632,067	\$ -	\$ 19,291,111
Instructional Support							
Office of VP of Instruction	3.2	\$ 309,780	\$ 25,691	\$	\$ 197,000	\$	\$ 532,471
Library	13.0	881,699	159,016	70,000			1,110,715
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,385	20,509				21,894
Tutoring and Testing	14.6	494,777	6,461				501,238
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	2.9	243,924	67,916				311,840
Instructional Deans	7.2	684,821	19,357				704,178
Total Instructional Support	41.0	\$ 2,616,386	\$ 327,568	\$ 70,000	\$ 202,000	\$ -	\$ 3,215,954

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2014-2015 PROPOSED Budget
Student Services							
Admissions	14.7	\$ 981,876	\$ 61,357	\$	\$	\$	\$ 1,043,233
Counseling Center			72,862				72,862
Student Life	4.4	279,304	49,145		9,585		338,034
Financial Aid	8.8	663,675	41,439				705,114
Career Services and Job Placement	1.5	107,959	12,376				120,335
Student Outreach & Contact	2.2	142,798	128,944				271,742
Multicultural Activities	2.5	173,261	38,246				211,507
Club Sports	3.2	164,187	89,145				253,332
Enrollment Cashiering	1.1	71,346	3,918				75,264
Disability Services	4.0	238,201	10,272				248,473
Office Dean of Student & Enroll Svc	4.7	401,870	29,483				431,353
Advising	8.1	591,004	40,435				631,439
Placement Testing	0.5	64,210	33,100				97,310
Student Retention	1.2	103,557	19,600				123,157
Total Student Services	56.9	\$ 3,983,248	\$ 630,322	\$ -	\$ 9,585	\$ -	\$ 4,623,155

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2014-2015 PROPOSED Budget
College Support Services							
Governing Board	0.5	\$ 42,222	\$ 48,434	\$	\$	\$	\$ 90,656
President's Office	1.6	329,251	24,575				353,826
Fiscal Services	6.9	607,396	16,300				623,696
Campus Public Safety	10.4	602,588	94,324				696,912
Human Resources	5.1	404,919	110,104				515,023
Mail Services	1.3	79,607	183,700				263,307
College Relations	7.4	571,729	139,202				710,931
Chief Financial Officer	4.9	493,431	35,024				528,455
Legal, Audit and Professional Svcs			66,700				66,700
Elections			28,000				28,000
General Institutional Support	0.3	225,510	120,000	50,000	56,000		451,510
Liability and Other Insurance			96,100		100,000		196,100
Institutional Effectiveness	3.6	268,258	36,303				304,561
Vice President for Administration	2.0	279,822	42,698		63,730		386,250
Organizational Development		-	6,500				6,500
Total College Support Services	44.0	\$ 3,904,733	\$ 1,047,964	\$ 50,000	\$ 219,730	\$ -	\$ 5,222,427
Campus Services							
Custodial Services	20.0	\$ 1,157,817	\$ 88,357	\$	\$	\$	\$ 1,246,174
Utilities			1,119,007		65,000		1,184,007
Fire & Boiler Insurance			114,700				114,700
Maintenance of Grounds	4.5	246,559	122,162				368,721
Maintenance of Buildings	8.0	568,794	255,337				824,131
Plant Additions					565,920		565,920
Plant Administration	3.1	266,998	35,160				302,158
Redmond Campus Infrastructure	3.8	212,445	118,838				331,283
Campus Shuttle	2.3	94,920	14,195				109,115
Madras Campus Infrastructure			47,000				47,000
Prineville Campus Infrastructure			65,280				65,280
Total Campus Services	41.7	\$ 2,547,533	\$ 1,980,036	\$ -	\$ 630,920	\$ -	\$ 5,158,489

General Fund - Expenditures by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	<u>Fiscal Year 2014-2015 PROPOSED Budget</u>
Information Technology							
Information Technology Services	4.0	\$ 408,533	\$ 880,376	\$ -	\$ 534,131	\$ -	\$ 1,823,040
Management Information Systems	6.0	632,546	30,987				663,533
User Services	12.8	715,427	74,704				790,131
Enterprise Computing Services	4.0	404,827	20,225				425,052
Network/Telecom & Media Services	4.6	357,049	191,334				548,383
Web Development	1.0	92,355	3,000				95,355
Regional IT Services - Redmond	1.0	88,832					88,832
Regional IT Services - Prineville			75,280				75,280
Total Information Technology	<u>33.4</u>	<u>\$ 2,699,569</u>	<u>\$ 1,275,906</u>	<u>\$ -</u>	<u>\$ 534,131</u>	<u>\$ -</u>	<u>\$ 4,509,606</u>
Financial Aid							
Financial Aid Transactions		\$ -	\$ 52,897	\$ -	\$ 227,182	\$ -	\$ 280,079
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 52,897</u>	<u>\$ -</u>	<u>\$ 227,182</u>	<u>\$ -</u>	<u>\$ 280,079</u>
Contingency							
Contingency		\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total General Fund Expenses	<u>440.6</u>	<u>\$ 33,373,985</u>	<u>\$ 6,351,221</u>	<u>\$ 120,000</u>	<u>\$ 2,455,615</u>	<u>\$ 800,000</u>	<u>\$ 43,100,821</u>

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Central Oregon Community College

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2014-15

Fund: General Fund - 11001

General Fund Summary - GEN

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	2,063,334	2,160,106	2,285,191	2,322,899	0	0
51101 Other Taxable Compensation	34,365	37,793	24,340	31,900	0	0
51102 Taxable Mileage Allowance	32,390	30,759	41,999	59,699	0	0
51200 Administrative Salaries P/T	38,055	65,380	35,692	36,727	0	0
51300 Faculty Salaries F/T	6,427,094	6,842,112	7,047,125	7,207,538	0	0
51400 Faculty Salaries P/T	1,983,543	2,006,597	2,396,217	2,138,408	0	0
51410 Adjunct Faculty	1,025,056	1,022,568	981,763	1,000,593	0	0
51500 Classified Salaries F/T	2,761,809	2,996,146	3,357,664	3,553,939	0	0
51600 Classified Salaries P/T	352,732	392,792	467,744	494,595	0	0
51700 Irregular Wages	910,214	942,040	1,047,077	1,012,053	0	0
51900 Prof. Non-Managerial - F/T	2,324,834	2,561,424	2,810,507	3,179,688	0	0
51910 Prof. Non-Managerial - P/T	254,517	271,125	307,795	282,424	0	0
52000 Payroll Assessments	9,120,803	9,899,952	12,122,084	12,053,522	0	0
61000 Materials and Supplies	1,049,303	1,057,452	1,328,593	1,267,504	0	0
62000 Outside and Contract Services	1,967,266	2,148,483	3,220,680	3,446,941	0	0
63000 Utilities	966,218	958,315	1,253,701	1,389,761	0	0
64100 Administrative Travel	131,796	145,673	210,096	208,708	0	0
64200 Professional Travel/Develop.	135,832	142,017	215,010	260,944	0	0
64300 Student Field Experience	74,492	71,594	119,047	123,244	0	0
65000 Repair and Replacement	99,294	65,332	145,122	158,622	0	0
66000 Insurance Expense	130,248	162,047	220,379	242,600	0	0
67000 Items for Resale	5,881	0	0			
69000 Financial Aid	6,488	40,814	52,897	52,897	0	0
71000 Purchased Capital	453,438	219,298	51,055	50,000	0	0
72000 Construction	0	0	0			
74000 Library Capital	104,659	100,034	100,000	70,000	0	0
82000 Transfers Out	3,234,623	3,056,953	2,674,060	2,455,615	0	0
	35,688,282	37,396,806	42,515,838	43,100,821	0	0

2014-15

Fund: General Fund - 11001

Instructional Summary - AAA

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	184,622	191,561	209,609	215,687	0	0
51101 Other Taxable Compensation	720	1,572	0			
51102 Taxable Mileage Allowance	32,285	30,674	41,999	59,699	0	0
51200 Administrative Salaries P/T	4,907	30,388	0			
51300 Faculty Salaries F/T	6,314,580	6,726,703	6,929,408	7,088,345	0	0
51400 Faculty Salaries P/T	1,886,516	1,897,880	2,265,455	2,029,531	0	0
51410 Adjunct Faculty	1,010,879	1,006,951	967,263	985,803	0	0
51500 Classified Salaries F/T	522,833	535,894	551,155	536,855	0	0
51600 Classified Salaries P/T	52,190	78,244	70,102	102,305	0	0
51700 Irregular Wages	271,081	266,453	421,803	369,386	0	0
51900 Prof. Non-Managerial - F/T	70,298	98,522	157,618	236,357	0	0
51910 Prof. Non-Managerial - P/T	53,322	60,962	68,876	72,609	0	0
52000 Payroll Assessments	4,686,992	5,113,664	6,027,027	5,925,939	0	0
61000 Materials and Supplies	375,081	435,264	540,892	503,785	0	0
62000 Outside and Contract Services	212,759	155,243	298,182	322,892	0	0
63000 Utilities	0	0	0			
64100 Administrative Travel	49,941	68,138	67,634	71,657	0	0
64200 Professional Travel/Develop.	38,997	38,890	65,823	66,807	0	0
64300 Student Field Experience	49,199	34,687	62,997	62,694	0	0
65000 Repair and Replacement	56	0	0			
66000 Insurance Expense	3,445	2,481	6,693	8,693	0	0
67000 Items for Resale	0	0	0			
71000 Purchased Capital	34,761	57,843	0			
72000 Construction	0	0	0			
82000 Transfers Out	1,044,851	935,501	844,199	632,067	0	0
	16,900,313	17,767,514	19,596,735	19,291,111	0	0

2014-15

Fund: General Fund - 11001

Instructional Support Summary - CAA

	Actuals	Actuals	Budget	Proposed	Approved	Adopted	
	2011-12	2012-13	2013-14	2014-15	2014-15	2014-15	
51100	Administrative Salaries F/T	446,996	441,721	541,199	541,801	0	0
51101	Other Taxable Compensation	2,720	3,196	2,000	2,000	0	0
51300	Faculty Salaries F/T	112,513	115,409	117,717	119,193	0	0
51400	Faculty Salaries P/T	71,807	90,087	94,882	71,779	0	0
51410	Adjunct Faculty	14,178	15,617	14,500	14,790	0	0
51500	Classified Salaries F/T	207,357	241,927	251,333	322,442	0	0
51600	Classified Salaries P/T	82,779	68,113	78,042	62,514	0	0
51700	Irregular Wages	339,998	336,258	307,105	313,247	0	0
51900	Prof. Non-Managerial - F/T	211,726	269,098	275,253	285,542	0	0
51910	Prof. Non-Managerial - P/T	17,026	17,537	17,888	19,302	0	0
52000	Payroll Assessments	701,193	725,462	849,880	863,776	0	0
61000	Materials and Supplies	99,266	69,114	69,431	56,431	0	0
62000	Outside and Contract Services	161,190	169,699	201,175	241,175	0	0
63000	Utilities	0	0	0			
64100	Administrative Travel	7,192	14,364	13,193	11,193	0	0
64200	Professional Travel/Develop.	11,371	14,129	15,684	18,769	0	0
64300	Student Field Experience	0	0	0			
66000	Insurance Expense	0	0	0			
71000	Purchased Capital	7,863	4,698	0			
74000	Library Capital	104,659	100,034	100,000	70,000	0	0
82000	Transfers Out	202,000	202,000	77,000	202,000	0	0
		2,801,833	2,898,464	3,026,282	3,215,954	0	0

2014-15

Fund: General Fund - 11001

Student Services Summary - EAA

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	415,182	424,153	436,727	449,391	0	0
51101 Other Taxable Compensation	2,065	2,185	1,000	1,000	0	0
51102 Taxable Mileage Allowance	105	85	0			
51200 Administrative Salaries P/T	33,148	34,992	35,692	36,727	0	0
51300 Faculty Salaries F/T	0	0	0			
51400 Faculty Salaries P/T	25,220	18,630	35,880	37,098	0	0
51410 Adjunct Faculty	0	0	0			
51500 Classified Salaries F/T	624,752	651,144	708,184	763,966	0	0
51600 Classified Salaries P/T	58,828	54,660	50,404	18,569	0	0
51700 Irregular Wages	114,084	144,963	125,476	109,062	0	0
51900 Prof. Non-Managerial - F/T	577,606	675,824	738,132	802,580	0	0
51910 Prof. Non-Managerial - P/T	173,907	192,625	221,031	190,513	0	0
52000 Payroll Assessments	1,108,617	1,213,600	1,613,859	1,574,342	0	0
61000 Materials and Supplies	118,337	91,753	112,620	108,620	0	0
62000 Outside and Contract Services	219,506	291,358	326,324	322,719	0	0
63000 Utilities	151	0	0			
64100 Administrative Travel	29,158	28,323	77,202	71,402	0	0
64200 Professional Travel/Develop.	30,479	32,140	50,229	53,729	0	0
64300 Student Field Experience	25,135	36,799	56,050	60,550	0	0
66000 Insurance Expense	0	13,102	13,302	13,302	0	0
67000 Items for Resale	0	0	0			
69000 Financial Aid	2,204	0	0			
71000 Purchased Capital	4,454	8,305	0			
82000 Transfers Out	7,874	10,855	9,585	9,585	0	0
	3,570,811	3,925,496	4,611,697	4,623,155	0	0

Fund: General Fund - 11001

College Support Services Summary - GAA

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	851,193	932,371	921,949	935,176	0	0
51101 Other Taxable Compensation	22,440	22,440	21,340	23,140	0	0
51400 Faculty Salaries P/T	0	0	0			
51500 Classified Salaries F/T	353,902	405,095	515,871	526,926	0	0
51600 Classified Salaries P/T	109,502	124,861	103,363	144,862	0	0
51700 Irregular Wages	59,984	67,017	36,303	68,142	0	0
51900 Prof. Non-Managerial - F/T	537,784	518,929	556,412	608,552	0	0
51910 Prof. Non-Managerial - P/T	10,262	0	0			
52000 Payroll Assessments	1,254,099	1,348,238	1,577,955	1,597,935	0	0
61000 Materials and Supplies	184,831	138,832	258,608	262,271	0	0
62000 Outside and Contract Services	580,255	585,179	636,551	603,485	0	0
64100 Administrative Travel	38,769	30,896	39,993	42,382	0	0
64200 Professional Travel/Develop.	16,978	21,209	29,061	35,026	0	0
64300 Student Field Experience	0	36	0			
65000 Repair and Replacement	10,020	6,861	10,300	8,300	0	0
66000 Insurance Expense	44,325	41,540	75,400	96,500	0	0
67000 Items for Resale	123	0	0			
71000 Purchased Capital	398,804	33,233	50,000	50,000	0	0
72000 Construction	0	0	0			
82000 Transfers Out	336,000	255,500	261,590	219,730	0	0
	4,809,272	4,532,237	5,094,696	5,222,427	0	0

2014-15

Fund: General Fund - 11001

Plant Operations & Maint. Summary - JAA

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	76,293	78,582	80,154	82,478	0	0
51101 Other Taxable Compensation	1,740	2,760	0	5,760	0	0
51500 Classified Salaries F/T	734,897	792,039	950,444	1,006,502	0	0
51600 Classified Salaries P/T	49,434	66,914	138,083	138,819	0	0
51700 Irregular Wages	23,571	36,374	32,816	33,472	0	0
51900 Prof. Non-Managerial - F/T	94,416	115,292	145,794	161,321	0	0
52000 Payroll Assessments	685,701	757,053	1,117,654	1,119,181	0	0
61000 Materials and Supplies	222,917	273,899	283,709	279,064	0	0
62000 Outside and Contract Services	382,710	370,218	279,638	291,135	0	0
63000 Utilities	870,355	857,324	1,087,503	1,219,683	0	0
64100 Administrative Travel	244	1,208	1,910	1,910	0	0
64200 Professional Travel/Develop.	160	5,478	9,713	12,113	0	0
64300 Student Field Experience	0	0	0			
65000 Repair and Replacement	41,202	41,779	51,105	53,605	0	0
66000 Insurance Expense	81,754	103,860	123,405	122,526	0	0
67000 Items for Resale	538	0	0			
71000 Purchased Capital	5,351	1,450	1,055	0	0	0
72000 Construction	0	0	0			
82000 Transfers Out	886,455	919,600	734,419	630,920	0	0
	4,157,738	4,423,829	5,037,402	5,158,489	0	0

Fund: General Fund - 11001

Information Technology Svcs Summary - LAA

	Actuals 2011-12	Actuals 2012-13	Budget 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
51100 Administrative Salaries F/T	89,048	91,719	95,553	98,366	0	0
51101 Other Taxable Compensation	4,680	5,640	0			
51102 Taxable Mileage Allowance	0	0	0			
51500 Classified Salaries F/T	318,068	370,048	380,677	397,248	0	0
51600 Classified Salaries P/T	0	0	27,750	27,526	0	0
51700 Irregular Wages	101,497	90,975	123,574	118,744	0	0
51900 Prof. Non-Managerial - F/T	833,004	883,760	937,298	1,085,336	0	0
52000 Payroll Assessments	684,202	741,935	935,709	972,349	0	0
61000 Materials and Supplies	48,872	48,590	63,333	57,333	0	0
62000 Outside and Contract Services	410,845	576,785	678,810	865,535	0	0
63000 Utilities	95,712	100,992	166,198	170,078	0	0
64100 Administrative Travel	6,491	2,744	10,164	10,164	0	0
64200 Professional Travel/Develop.	37,848	30,171	44,500	74,500	0	0
64300 Student Field Experience	158	72	0			
65000 Repair and Replacement	48,016	16,692	83,717	96,717	0	0
66000 Insurance Expense	723	1,063	1,579	1,579	0	0
67000 Items for Resale	5,220	0	0			
71000 Purchased Capital	2,204	113,770	0			
82000 Transfers Out	553,323	513,390	523,657	534,131	0	0
	3,239,911	3,588,345	4,072,519	4,509,606	0	0

Fund: General Fund - 11001

Misc. General Fund Activity Summary - ZZZ

		Actuals	Actuals	Budget	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2014-15	2014-15	2014-15
62000	Outside and Contract Services	0	0	800,000	800,000	0	0
69000	Financial Aid	4,284	40,814	52,897	52,897	0	0
82000	Transfers Out	204,120	220,107	223,610	227,182	0	0
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		208,404	260,921	1,076,507	1,080,079	0	0

Summary of General Fund Transfers

Interfund Transfers-in		
Programs/Funds	2014/15 Budget	Purpose of Transfer
Summer Term Program/Auxiliary Fund	\$965,000	<i>Instructional support.</i>
PERS Reserve/Reserve Fund	300,000	<i>Support for staff costs</i>
Outreach Centers/Auxiliary Fund	87,000	<i>Support for Prineville & Madras Campuses.</i>
Allied Health Lab Fees/Auxiliary Fund	7,500	<i>Instructional support.</i>
College Now/Auxiliary Fund	40,000	<i>Support for student services</i>
College Activities/Auxiliary Fund	35,000	<i>Support for student services</i>
Aviation/Auxiliary Fund	80,000	<i>Instructional support.</i>
Partnership Collaborations/Auxiliary Fund	150,000	<i>Support for facilities.</i>
Facility Fees/Auxiliary Fund	2,500	<i>Support for facilities.</i>
Bookstore/Enterprise Fund	50,000	<i>Support for facilities.</i>
Community & Professional Education/Auxiliary Fund	20,000	<i>Instructional support.</i>
Contracted Credit Classes/Auxiliary Fund	20,000	<i>Instructional support.</i>
Redmond Operations/Capital Projects Fund	82,000	<i>Support for facilities.</i>
Total General Fund Transfers-in	<u>\$1,839,000</u>	

Interfund Transfers-out		
Department/Function	2014/15 Budget	Purpose of Transfer
Instruction	\$627,067	<i>Support for community learning and adult basic education programs, .</i>
Instructional Support	207,000	<i>Faculty professional development, sabbatical, accreditation and ABE staff development.</i>
Student Services	9,585	<i>Student Honors and bus passes.</i>
College Support Services	219,730	<i>Classified and administrative development, innovation and unemployment benefits.</i>
Campus Services	630,920	<i>Debt Service payments, new construction & campus renovation, and repairs & maintenance.</i>
Information Technology Services	534,131	<i>Computer Lifecycle, IT Server, and Infrastructure.</i>
Financial Aid	227,182	<i>Financial aid match and honors scholarships.</i>
Total General Fund Transfers-out	<u>\$2,455,615</u>	

March 12, 2014

Central Oregon Community College 2014-15 Budget Calendar

JAN 6th	General Fund - Current service level budget roll-up.
JAN 10th	General and Non-General Funds - Budgets available for department/management review and editing.
JAN 15th	Academic Capital requests due to the Office of Instruction.
JAN 22nd	Board Meeting - Financial Forecast presented to Board and Budget Committee. Discussion of 2014-15 key budget assumptions and issues.
JAN 27st	General Fund - Department/management budget changes due.
FEB 7th	Fax to the Bulletin: First Notice of Budget Committee Meeting.
FEB 10th	General Fund - Budgets available for department/management review and revisions.
FEB 12th	Board Meeting.
FEB 14th	Publish first Notice of Budget Committee Meeting.
FEB 24th	General Fund - Final budget revisions due.
FEB 28th	Non-General Funds - Departmental/management budget changes due. Fax to the Bulletin: Second Notice of Budget Committee Meeting.
MAR 4th	Publish second Notice of Budget Committee Meeting.
MAR 10th	Non-General Funds - Budgets available for department/management review and revisions.
MAR 12th	<i>Budget Committee Meeting</i> . Updated Financial Forecast presentation with initial budget message and discussion. Budget Committee work sessions as scheduled.
MAR 14th	Capital requests with priorities due to CFO's Office.
MAR 17th	Non-General Funds - Final budget changes due.
APR 9th	<i>Budget Committee Meeting</i> . Continue budget review and discussion.
MAY 14th	<i>Budget Committee Meeting</i> . Continue budget review and discussion. Consider approval of 2014-15 budget.
MAY 27th	Fax to the Bulletin: Notice of Budget Hearing (including summaries).
MAY 30st	Publish Notice of Budget Hearing (including summaries)
JUN 11th	<i>Budget Hearing</i> . Adopt budget, levy taxes, and make appropriations.
JUL 15th	Levy and appropriation resolutions due to county assessor.

January 2014						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2014						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2014						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2014						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2014						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2014						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2014						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

COCC Achievement Compact

2014-15 Achievement Compact (AC) Development Timeline:

	College Affairs
	College Planning Team (CPT)
	Board/Budget

Date	Task	Responsible Party
January 1, 2014	IE receives PRELIMINARY 2012-13 baseline AC numbers	State
January xx, 2014	IE receives OFFICIAL 2012-13 baseline AC numbers	State
January 10, 2014	College Affairs endorses PRELIMINARY 2014-15 AC	Matt/Brynn
January 10, 2014	College Planning Team – January Meeting <i>Introduction to AC process</i>	Matt/Charles
January 22, 2014	PRELIMINARY 2014-15 AC provided to Board	Jim Middleton
January/February 2014	Collaborate with Theme Teams to build AC	CPT w/ Institutional Effectiveness Office
February 6, 2014	College Planning Team – February Meeting <i>Detailed review of Outcome Measures</i>	Matt/Charles
March 1, 2014	COCC's 2014-15 AC updated and ready for inclusion in budget process (with refresh planned for mid-April)	Institutional Effectiveness Office
March 6, 2014	College Planning Team – March Meeting <i>Detailed review of Outcome Measures</i>	Matt/Charles
March/April 2014	2014-15 AC incorporated into budget process	Jim Middleton
April 3, 2014	College Planning Team – April Meeting <i>Status/Updates</i>	Matt/Charles
Mid- April 2014	2013-14 projections and 2014-15 targets refreshed by incorporating spring 2014 enrollment	Institutional Effectiveness Office
April 4, 2014	College Affairs for 1 st Reading	CPT
May 1, 2014	College Planning Team – May Meeting <i>Finalize COCC's 2014-15 Achievement Compact</i>	Matt/Charles
May 2, 2014	College Affairs for 2 nd Reading	CPT
May 14, 2014	COCC's 2014-15 FINAL AC to Board for 1st Reading	Jim Middleton
June 11, 2014	COCC's 2014-15 Achievement Compact approved by Board	Jim Middleton

Central Oregon Community College Achievement Compact for 2014-15

PRELIMINARY - MARCH 6, 2014

* Numbers to be provided by state. Yet to be projected

Outcome Measures	2012-13 Actual		2013-14 Projected		2014-15 Target	
Are students completing their courses of study and earning certificates and degrees?						
<i>Number of students completing:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Adult HS diplomas/GEDs	373	N/A	482		400	
Certificates/Oregon Transfer Modules	491	357	528		526	
Associate degrees	697	367	720		718	
Transfers to four-year institutions	*	*	*		*	
Programs of study (under development)						
Are students making progress at the college?						
<i>Number (&/or % where indicated) of students:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Enrolled Dev. Ed. Writing who complete (%)	63%	61%	63%		63%	
Enrolled in Dev. Ed. Math who complete (%)	64%	63%	66%		66%	
Who earn 15/30 college credits in the year (#)	5134/2360	3106/1471	4725/2217		5364/2020	
Who pass a national licensure exam (#/%)	281/88%	N/A	*		*	
Are students making connections to and from the college?						
<i>Number of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Are dual enrolled in Oregon high schools	1044	110	1161		1290	
Are dual enrolled in OUS	971	168	1044		1059	
Who transfer to OUS	*	*	*		*	
Employment (under development)						
Local Priorities (Optional for each district)						
<i>Number and/or percentage of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
What is the level of public investment in the district?						
	2012-13 Actual		2013-14 Projected		2014-15 Target	
<i>State funds</i>	4,818,740		6,775,891		7,436,547	
<i>Local Property tax revenue</i>	12,461,138		13,033,906		13,677,670	
<i>Total state and local operating funds</i>	17,279,878		19,809,797		21,114,217	

Exhibit 8-B
March 12,