

Summary of Proposed Appropriations

The proposed budget, for the Fiscal Year 2017-18, in the total of \$9,493,693 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2017 and for the purpose shown below:

General Fund

Personnel Services	\$3,826,101
Materials and Services	\$1,313,986
Transfers Out	\$10,000
Capital Outlay	\$12,000
Contingency	\$772,813
	<u>\$5,934,900</u>

Enterprise Fund

Personnel Services	\$48,252
Materials and Services	\$172,884
Contingency	\$4,424
	<u>\$225,560</u>

Debt Service Funds

Debt Service - GOB	\$1,843,041
Debt Service - PERS	\$188,000
Contingency - GOB	\$181,124
Contingency - PERS	\$8,738
	<u>\$2,220,903</u>

Internal Service Funds

Materials and Services	\$49,500
Contingency	\$108,035
	<u>\$157,535</u>

Special Revenue Funds

Personnel Services	\$503,801
Materials and Services	\$90,192
Capital	\$0
	<u>\$593,993</u>

Reserve Funds

Materials and Services	\$360,802
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Total Proposed Appropriation \$9,493,693

The proposed budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,953,446 Bonded Debt;

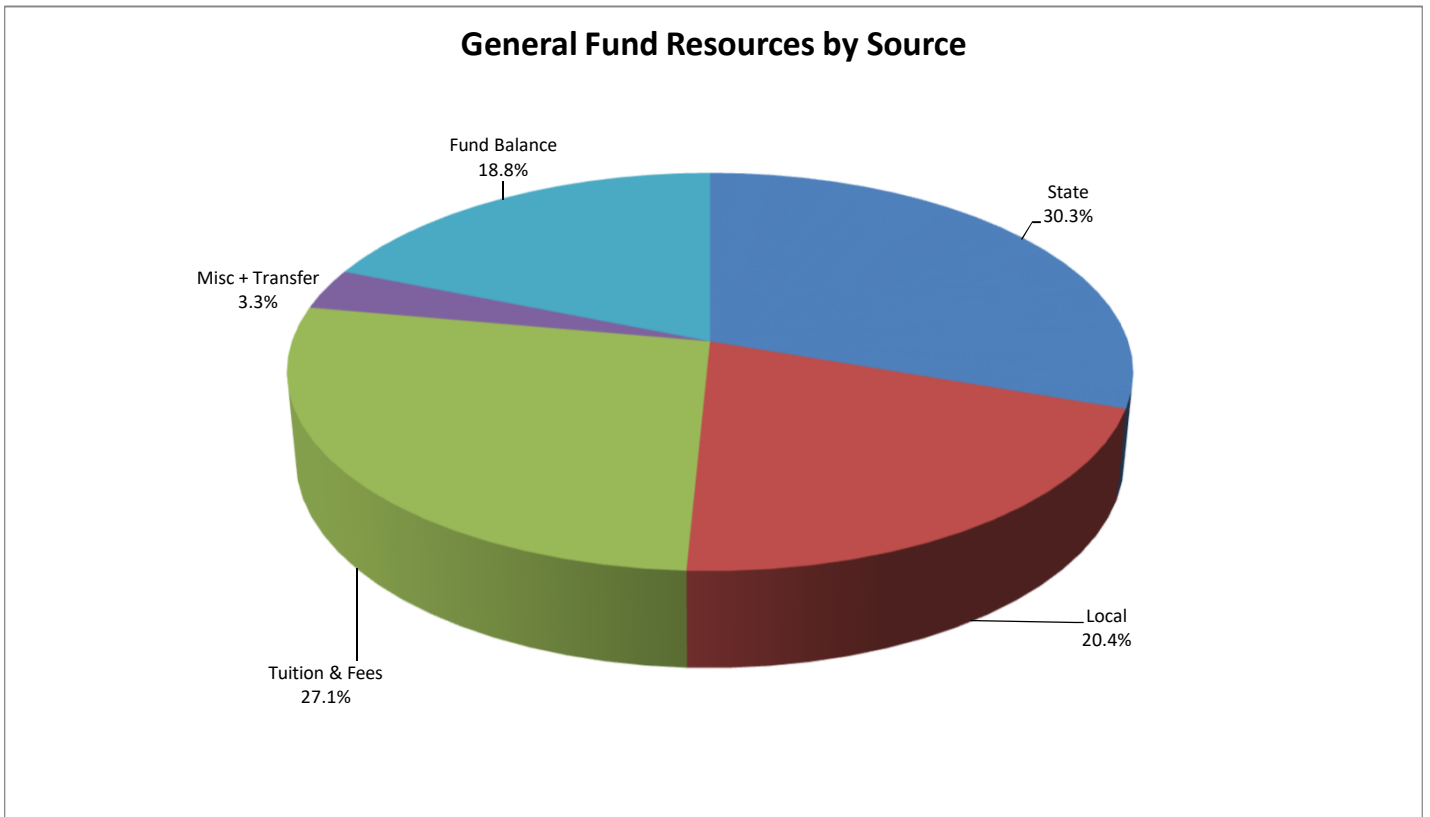
	Education Limitation	Excluded From Limitation
General Fund.....	\$ 0.1757/\$1,000	
Debt Service Fund.....		\$ 1,953,446

Statement of Revenues, Expenses and Changes in Fund Balance

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	2017-18 APPROVED	2017-18 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 2,290,785	\$ 3,075,645	\$ 2,993,910	\$ 2,982,840	\$ 3,043,260	\$ 3,048,221		
Tuition and fees	1,738,183	1,598,365	1,522,841	1,568,311	1,503,083	1,608,084		
Operating grants and contracts	108,158	-	106,597	168,970	105,356	198,000		
Donations	1,000	43,241	-	130,000	65,000	80,000		
Interest income	12,291	11,015	7,526	10,450	21,208	17,650		
Merchandise Sales	202,349	206,796	184,545	206,500	187,798	198,500		
Other local revenue	227,371	350,998	311,704	336,758	338,971	355,163		
From state sources								
State appropriation	1,386,131	1,519,704	1,774,349	1,722,950	1,788,752	1,800,778		
Operating grants and contracts	166,747	65,630	-	383,492	480,959	159,608		
Construction Funds	0	-	-	-	-	-		
From federal sources								
Operating grants and contracts	747,223	625,647	247,937	319,067	209,185	236,385		
Total revenue	6,880,238	7,497,041	7,149,409	7,829,338	7,743,573	7,702,389	-	-
EXPENDITURES								
Personnel services	3,629,902	3,520,180	3,373,709	4,377,068	3,782,080	4,379,154		
Materials and services	1,755,262	1,692,136	1,732,062	2,241,924	1,839,565	2,003,921		
Capital outlay	14,168	26,887	-	24,500	-	12,000		
Debt service	2,010,393	1,867,854	1,921,596	1,973,355	1,973,355	2,030,874		
Total expenditures	7,409,725	7,107,057	7,027,367	8,616,847	7,595,000	8,425,949	-	-
Excess (deficiency) of revenue								
Over (under) expenditures	(529,487)	389,984	122,042	(787,509)	148,573	(723,560)	-	-
OTHER FINANCING SOURCES (USES)								
Contingency	0	-	-	(1,177,044)	-	(1,077,742)		
Unappropriated	0	-	-	-	-	-		
Transfers from other funds	55,802	150,000	-	221,514	200,000	10,000		
Transfers to other funds	(55,802)	(150,000)	-	(221,514)	(200,000)	10,000		
Total other financing sources (uses)	0	-	-	(1,177,044)	0	(1,057,742)	-	-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	(529,487)	389,984	122,042	(1,964,553)	148,573	(1,781,302)	-	-
FUND BALANCE								
Beginning fund balance	1,650,166	1,120,679	1,510,663	1,964,553	1,632,730	1,781,303		
Prior period adjustment								
Ending fund balance	\$ 1,120,679	\$ 1,510,663	\$ 1,632,705	\$ -	\$ 1,781,303	\$ -	\$ -	\$ -

GENERAL FUND RESOURCES

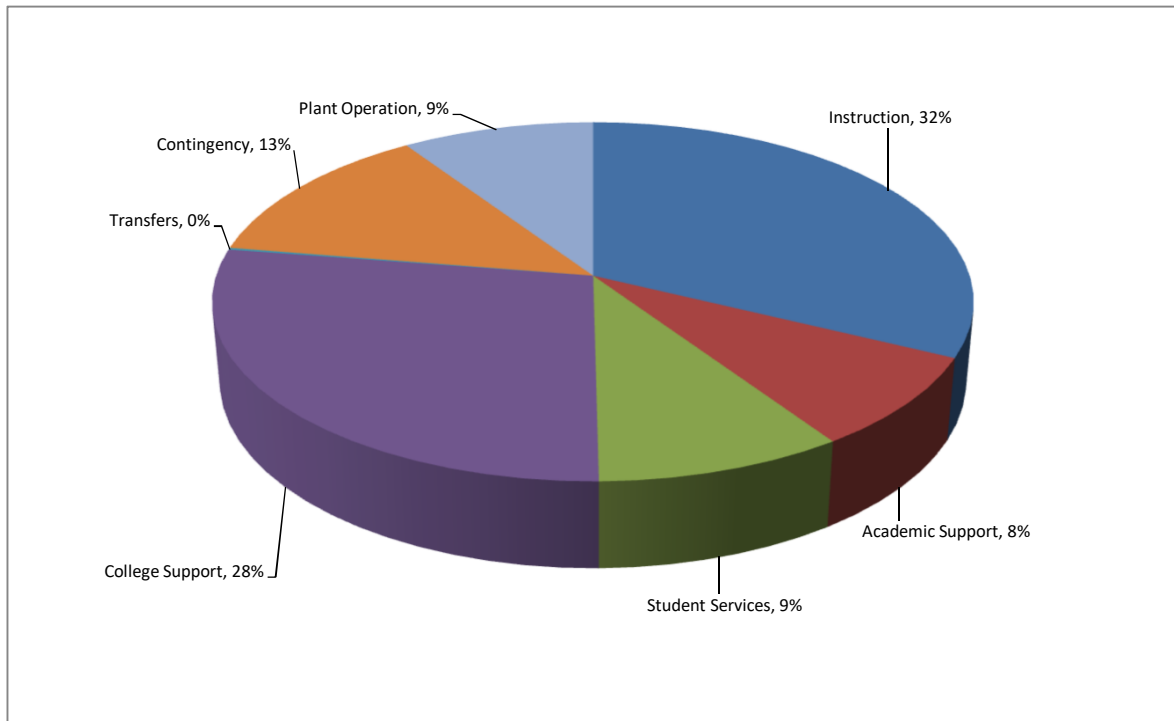
2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	REVENUE BY SOURCE	2017-18 PROPOSED	2017-18 APPROVED	2017-18 ADOPTED
-	-	-	FEDERAL SOURCES	-		
1,519,704	1,732,439	1,722,950	STATE SOURCES	1,800,778		
1,145,840	1,155,802	1,197,955	LOCAL TAXES	1,211,824		
1,598,365	1,522,841	1,568,311	TUITION AND FEES	1,608,084		
155,783	132,259	232,258	MISCELLANEOUS	197,405		
4,419,692	4,543,341	4,721,474	TOTAL REVENUE	4,818,091		
150,000	-	-	TRANSFERS IN	0		
817,259	1,203,706	1,406,313	BEGINNING FUND BALANCE	1,116,808		
5,386,951	5,747,047	6,127,787	TOTAL RESOURCES	5,934,900		



GENERAL FUND EXPENDITURES BY FUNCTION

<u>2014-15 ACTUAL</u>	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED</u>	EXPENDITURES BY FUNCTION	<u>2017-18 PROPOSED</u>	<u>2017-18 APPROVED</u>	<u>2017-18 ADOPTED</u>
1,703,159	1,709,247	1,965,296	INSTRUCTION	1,913,223		
346,628	316,423	392,990	ACADEMIC SUPPORT	494,099		
416,268	520,673	499,803	STUDENT SERVICES	547,788		
1,238,388	1,367,900	1,749,451	COLLEGE SUPPORT	1,640,242		
478,802	525,818	528,350	PLANT OPERATIONS	556,736		
4,183,245	4,440,061	5,135,890	TOTAL EXPENDITURES	5,152,087		-
-	-	221,514	TRANSFERS OUT	10,000		
-	-	770,383	CONTINGENCY	772,813		
-	-	991,897	TOTAL TRANSFERS & CONTINGENCY	782,813		-
4,183,245	4,440,061	6,127,787	TOTAL BUDGET	5,934,900		-

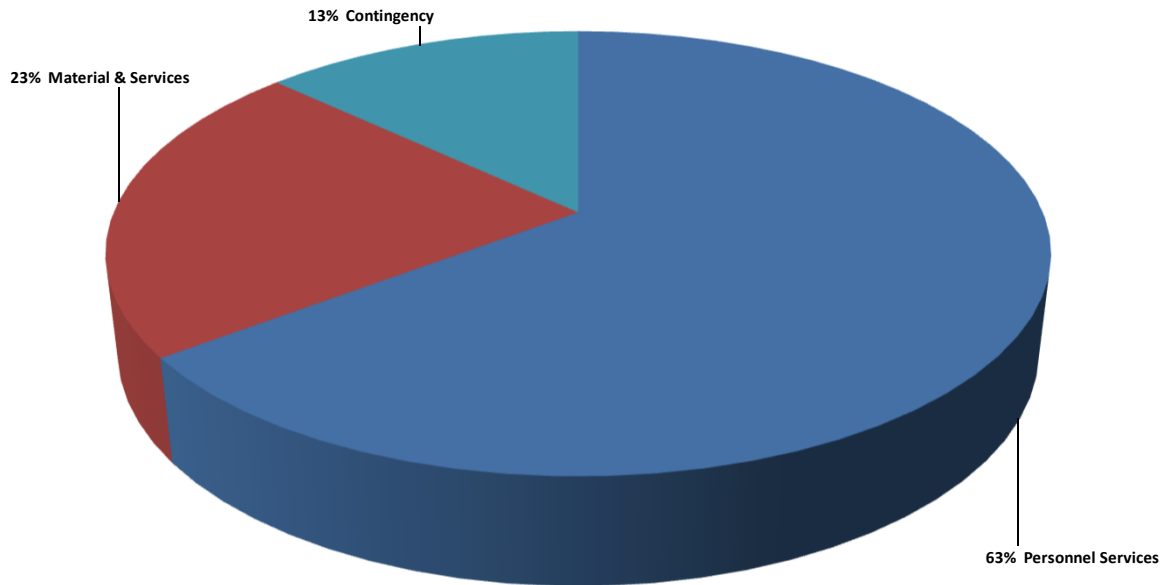
General Fund Expenditures by Function



GENERAL FUND EXPENDITURES BY CATEGORIES

2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	EXPENDITURES BY CATEGORIES	2017-18 PROPOSED	2017-18 APPROVED	2017-18 ADOPTED
2,926,153	3,054,144	3,665,096	PERSONNEL SERVICES	3,826,101		
1,257,093	1,437,423	1,458,794	MATERIALS AND SERVICES	1,313,986		
-	-	12,000	CAPITAL OUTLAY	12,000		
4,183,246	4,491,567	5,135,890	TOTAL EXPENDITURES	5,152,087		
-	-	221,514	TRANSFERS OUT	10,000		
-	-	770,383	CONTINGENCY	772,813		
			UNAPPROPRIATED BALANCE			
-	-	991,897	TOTAL TRANS/CONTINGENCY/UNAPPROP	782,813		
4,183,246	4,491,567	6,127,787	TOTAL BUDGET	5,934,900		

General Fund Expenditures by Categories



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17	2017-18	NOTES/ COMMENTS
				ESTIMATED ACTUAL	PROPOSED	
INSTRUCTION	This category includes expenditures for all activities that are part of the College's primary mission, instruction, including expenditures for departmental administrators and their support.					
1111 COMPUTERS & INFORMATION	2,929	897	800	527	400	
1112 AQUARIUM SCIENCE	182,071	185,853	177,330	189,640	246,880	Add'l staffing; \$\$ for R&M
1114 ENGINEERING	3,912	405	-	-	-	
1116 FOREIGN LANGUAGE	77,219	78,504	77,331	81,489	82,803	
1117 NURSING	390,674	557,332	491,963	519,162	461,262	
1121 COLLEGE PREPARATION	86,986	85,756	90,736	63,424	92,774	
1123 COMPUTER APPLICATIONS	7,278	14,420	600	2,629	14,406	Grant funded in 16-17
1124 MATH	147,455	159,184	184,420	200,186	205,133	Add'l staffing - Math Tutor
1126 BIOLOGICAL SCIENCE	92,407	92,785	180,481	104,956	135,121	
1134 HEALTH RELATED	18,491	18,406	26,368	8,653	19,051	
1137 COMMUNITY EDUCATION	3,073	29,938	29,583	24,157	29,705	
1140 PHYSICAL SCIENCE	21,464	18,364	21,280	13,256	18,735	
1142 PSYCHOLOGY	97,555	62,748	34,149	36,681	39,691	
1145 SOCIAL SCIENCE	35,894	27,409	27,063	44,170	38,929	
1150 VISUAL & PERFORMING ARTS	88,672	62,012	64,929	62,686	71,406	
1151 HEALTH PROFESSIONS	25	15,597	94,388	56,528	108,604	
1152 BUSINESS MGMT	399	7,219	41,893	9,125	41,135	Partially grant funded
1153 CRIMINAL JUSTICE	(76)	37,175	64,658	55,820	32,988	
1156 ENGLISH/WRITING/LITERATURE	238,393	128,424	199,401	166,493	156,237	
1161 ABE/GED	70,841	56,278	55,584	68,391	55,385	
1165 ESOL	53,113	44,363	50,204	36,238	44,872	
1170 CONTINUING EDUCATION	2,723	2,254	1,273	991	2,000	
1171 SBDC	81,662	23,923	24,861	69,932	15,705	
TOTAL INSTRUCTION	1,703,159	1,709,247	1,939,296	1,815,133	1,913,222	
ACADEMIC SUPPORT	This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to faculty development and the learning management system, it also includes expenditures for chief academic officers and their support.					
2000 INSTRUCTIONAL SUPPORT	164,308	160,188	252,688	189,902	321,187	Add'l staffing; centralized M&S exp
2200 LIBRARY	175,215	151,843	162,052	177,036	172,912	
2300 MEDIA SERVICES	7,101	4,364	3,750	5,698	-	Combined with Library
2350 DISTANCE EDUCATION	4	28	500	3	-	Combined with Instruction
TOTAL ACADEMIC SUPPORT	346,628	316,423	418,990	372,639	494,099	
STUDENT SERVICES	Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction programs.					
3100 STUDENT SERVICES MGMT	99,555	122,289	117,988	99,386	125,877	
3150 STUDENT SERVICES SUPPORT	-	29,614	80,553	7,008	96,221	
3200 ENROLLMENT SERVICES	132,841	195,404	80,236	84,555	84,787	
3300 GRADUATION	3,237	2,127	1,775	3,514	2,460	
3400 ACADEMIC ADVISING	127,760	116,243	108,393	53,736	120,408	
3500 TESTING	52,584	54,927	51,950	57,162	56,895	
3600 FINANCIAL AID	283	(60)	58,284	64,537	61,140	
3700 DISABLED STUDENT SERVICES	9	129	625	-	-	
TOTAL STUDENT SERVICES	416,268	520,673	499,803	369,898	547,788	

Description	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17	2017-18	NOTES/ COMMENTS
				ESTIMATED ACTUAL	PROPOSED	
COMMUNITY SERVICES	Includes expenditures for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making available to the public various resources and unique capabilities that exist within the college.					
4100 COMMUNITY SERVICES	-	-	-	-	-	
4300 PUBLIC LECTURES & MEETINGS	-	-	-	-	-	
TOTAL COMMUNITY SERVICES	-	-	-	-	-	
COLLEGE SUPPORT SERVICES	Includes expenditures for activities concerned with management and long-range planning for entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; information technology; space management; personnel management and records; logistical activities that provide procurement and storerooms; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.					
5100 BOARD OF EDUCATION	39,961	33,428	48,927	34,074	36,855	Includes OCCA dues
5200 OFFICE OF THE PRESIDENT	299,900	274,737	458,745	322,515	372,076	Strategic Initiatives - \$89,630
5250 EXECUTIVE LEADERSHIP	-	13,423	82,127	71,464	87,063	
5300 MARKETING & PUBLIC RELATIONS	24,762	53,256	59,388	64,114	67,605	Includes Catch the Wave
5350 COLLEGE DEVELOPMENT	58,146	75,374	67,612	68,898	34,997	M&S moved to Marketing & PR
5370 FOUNDATION	-	-	47,579	39,462	49,996	FY 16-17 & 17-18 - Foundation to reimb
5400 FINANCE & OPERATIONS	206,784	285,490	275,112	287,951	292,893	CoFO no longer allocated to HR
5410 HUMAN RESOURCES	127,113	60,722	94,591	63,818	86,297	
5420 SOUTH COUNTY OPERATIONS	-	-	650	-	100	
5430 NORTH COUNTY OPERATIONS	466	1,485	2,500	1,503	1,500	
5900 INSTITUTIONAL RESEARCH	-	-	41,000	50,000	55,000	LBCC CORE contract
5950 INFORMATION TECHNOLOGY	168,988	260,972	212,509	207,515	218,562	
6000 COLLEGE SUPPORT	312,269	309,012	363,600	304,871	337,300	
TOTAL COLLEGE SUPPORT	1,238,388	1,367,900	1,754,341	1,516,185	1,640,242	
PLANT OPERATIONS	Includes expenditures for administrative activities that directly support physical plant operations. Activities related					
6100 PUBLIC SAFETY	-	-	10,570	15,453	24,620	Includes evening security guard
6200 FACILITIES	206,947	240,345	305,391	284,890	321,616	
6400 CUSTODIAL	94,491	88,450	-	-	-	
6500 UTILITIES	177,363	197,023	207,500	230,513	210,500	
TOTAL PLANT OPERATIONS	478,802	525,818	523,461	530,855	556,736	-
CONTINGENCY & TRANSFERS	Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold					
9100 CONTINGENCY	-	-	770,384	-	772,813	
91xx TRANSFERS OUT	-	-	221,514	200,000	10,000	
TOTAL CONTINGENCY & TRANSFERS	-	-	991,897	200,000	782,813	
Total General Fund Expenditures	4,183,245	4,440,061	6,127,788	4,804,710	5,934,899	
Total General Fund Resources	5,386,953	5,695,540	6,127,788	5,921,518	5,934,899	
Ending Fund Balance	1,203,708	1,255,479	(0)	1,116,808	(0)	

DEBT SERVICE FUNDS

<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ADOPTED</u>	<u>Description</u>	<u>2017-18</u> <u>PROPOSED</u>	<u>2017-18</u> <u>APPROVED</u>	<u>2017-18</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
(59,392)	26,395	250,150	Beginning Fund Balance	180,418		
1,929,806	1,838,108	1,784,885	Property Tax Revenue	1,836,397		
4,684	7,498	4,450	Interest Earned	7,350		
1,875,098	1,872,001	2,039,484	TOTAL RESOURCES	2,024,165		-
EXPENDITURES						
128	128	167	Bank Fees	167		
548,575	525,575	501,176	Interest	477,874		
1,150,000	1,220,000	1,290,000	Principal Payments	1,365,000		
1,698,703	1,745,703	1,791,343	TOTAL MATERIALS & SERVICES	1,843,041		-
150,000	-	-	INTERFUND TRANSFERS	-	-	
		248,141	CONTINGENCY	181,124		
1,848,703	1,745,703	2,039,484	TOTAL EXPENDITURES	2,024,165		-
26,395	126,297	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule

Cash Requirement Calculation	1,953,446
LESS: Default Rate (6.0%)	(117,217)
Current Year Tax Levy	1,836,230

PERS DEBT SERVICE - FUND 7050

RESOURCES						
10,363	5,573	43,508	Beginning Fund Balance	430		
24	20	0	Interest Earned	100		
164,330	146,784	192,000	Income-General Fund PERS	196,209		
174,717	152,377	235,508	TOTAL RESOURCES	196,738	-	-
EXPENDITURES						
99,143	95,893	92,179	Interest	88,000		
70,000	80,000	90,000	Principal Payments	100,000		
169,143	175,893	182,179	TOTAL MATERIALS & SERVICES	188,000	-	-
0	0	0	INTERFUND TRANSFERS	0		
0	0	53,329	CONTINGENCY	8,738		
169,143	175,893	235,508	TOTAL EXPENDITURES	196,738	-	-
5,573	(23,517)	-	ENDING FUND BALANCE	-	-	-

SPECIAL REVENUE FUNDS

<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ADOPTED</u>	<u>Description</u>	<u>2017-18</u> <u>PROPOSED</u>	<u>2017-18</u> <u>APPROVED</u>	<u>2017-18</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
<u>RESOURCES</u>						
10,222	-	-	Beginning Fund Balance	-		
608,401	247,937	297,825	Federal	236,385		
65,292	41,910	128,204	State	159,608		
62,660	106,597	149,600	Local	198,000		
-	-	16,886	Interfund Transfers In			
746,575	396,444	592,515	TOTAL RESOURCES	593,993	-	-
<u>EXPENDITURES</u>						
577,812	288,133	400,620	Personnel Services	503,801		
168,764	104,111	166,895	Materials & Services	90,192		
-	-	25,000	Capital	-		
746,575	392,244	592,515	TOTAL EXPENDITURES	593,993	-	-
0	(4,200)	0	ENDING FUND BALANCE	(0)	-	-

ENTERPRISE FUND

<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ADOPTED</u>	<u>Description</u>	<u>2017-18</u> <u>PROPOSED</u>	<u>2017-18</u> <u>APPROVED</u>	<u>2017-18</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
10,174	19,795	15,373	Beginning Fund Balance	17,060		
206,532	184,282	220,000	Sale of Goods-Books, Food & Clothing	198,500		
-	-	-	Interfund Transfers In	10,000		
216,706	204,077	235,373	TOTAL RESOURCES	225,560	-	-
<u>EXPENDITURES</u>						
16,215	31,432	49,812	Personnel Services	48,252		
180,696	138,315	162,700	Materials & Services	172,884		
-	-	-	Capital	-		
-	-	-	Interfund Transfers Out	-		
-	-	22,860	Contingency	4,424		
196,911	169,747	235,373	TOTAL EXPENDITURES	225,560	-	-
19,795	34,330	-	ENDING FUND BALANCE	-	-	-

INTERNAL SERVICE FUNDS

<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ADOPTED</u>	<u>Description</u>	<u>2017-18</u> <u>PROPOSED</u>	<u>2017-18</u> <u>APPROVED</u>	<u>2017-18</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
<u>RESOURCES</u>						
90,239	60,752	52,770	Beginning Fund Balance	54,181		
12,373	12,267	28,250	General Fund Income	31,500		
102,611	73,019	81,020	TOTAL RESOURCES	85,681		-
<u>EXPENDITURES</u>						
41,859	39,614	30,000	Outside Services	30,000		
41,859	39,614	30,000	TOTAL MATERIALS & SERVICES	30,000		-
0		51,020	Contingency	55,681		
41,859	39,614	81,020	TOTAL EXPENDITURES	85,681		-
60,752	33,405	0	ENDING FUND BALANCE	-		-

Copying - Fund 3036						
<u>RESOURCES</u>						
7,053	19,129	27,686	Beginning Fund Balance	36,604		
22,931	20,657	20,250	Copying & Paper Income	20,250		
29,984	39,786	47,936	TOTAL RESOURCES	56,854		-
<u>EXPENDITURES</u>						
10,855	13,079	14,000	Copier Supplies & Maintenance	15,000		
0		5,000	Equipment - Under \$5000	4,500		
10,855	13,079	19,000	TOTAL MATERIALS & SERVICES	19,500		-
0		-	Capital	-		-
0		28,936	Contingency	37,354		
10,855	13,079	47,936	TOTAL EXPENDITURES	56,854		-
19,129	26,707	0	ENDING FUND BALANCE	-		-

Insurance Deductible - Fund 3037						
<u>RESOURCES</u>						
15,000	15,000	15,000	Beginning Fund Balance	15,000		
15,000	15,000	15,000	TOTAL RESOURCES	15,000		-
<u>EXPENDITURES</u>						
-	-	15,000	Contingency	15,000		
-	-	15,000	TOTAL EXPENDITURES	15,000		-
15,000	15,000	-	ENDING FUND BALANCE	-		-

RESERVE FUND

<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ADOPTED</u>	<u>Description</u>	<u>2017-18</u> <u>PROPOSED</u>	<u>2017-18</u> <u>APPROVED</u>	<u>2017-18</u> <u>ADOPTED</u>
Audubon - Fund 5100						

Established: 10/15/2007 Board of Education Resolution 08-10.10

Reviewed: n/a

Purpose: Funds reserved for Nature Center to be located at the North County Center.

RESOURCES						
105,000	105,000	105,000	Beginning Fund Balance	105,000		
105,000	105,000	105,000	TOTAL RESOURCES	105,000	-	-
EXPENDITURES						
-	-	105,000	Outside Services	105,000		
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	-	-
-	-	-	Equipment - Over \$5000	-		
-	-	-	TOTAL CAPITAL	-	-	-
-	-	105,000	TOTAL EXPENDITURES	105,000	-	-
105,000	105,000	-	ENDING FUND BALANCE	-	-	-

Strategic Initiatives - Fund 5000

Established: 12/18/2013 Board of Education Resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

RESOURCES						
0	55,802	55,802	Beginning Fund Balance	255,802		
55,802	0	200,000	Interfund Transfers In	0		
55,802	55,802	255,802	TOTAL RESOURCES	255,802	-	-
EXPENDITURES						
0	0	255,802	Outside Services	255,802		
-	-	-	Interfund Transfers Out	0		
-	-	255,802	TOTAL MATERIALS & SERVICES	255,802	-	-
-	-	255,802	TOTAL EXPENDITURES	255,802	-	-
55,802	55,802	-	ENDING FUND BALANCE	-	-	-