



OREGON COAST
COMMUNITY COLLEGE

approved budget | 2017-18

Budget Message

May 17, 2017

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2017-2018 fiscal year. The greatest challenges impacting the College's fiscal planning are

- 1) Sustaining capacity increases for mission fulfillment and growth,
- 2) The pursuit of independent accreditation,
- 3) Erosion of last biennium gains in state support by unfunded cost escalators,
- 4) Enrollment lag of 2-3 years for enrollment growth initiatives
- 5) Lack of economies of scale inherent in small colleges.

The budget is a quantitative expression of the mission of Oregon Coast Community College and addresses current economic realities and future needs of the institution.

I am exceedingly pleased to present a balanced budget aligned with our mission and strategic focus on student success, growth to meet the needs of our service area, and the achievement of independent accreditation. To continue this progress in an environment of significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff and administration of Oregon Coast Community College.



As with OCCC budgets in the past, the 2017-18 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is

incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

Financial Guidelines

As with the last four fiscal years' budgets, the College once again maintains a minimum 15% reserve in the ending General Fund balance. Additionally, with a clear focus on our intention to achieve independent accreditation, we include below the two of the 24 NWCCU [Accreditation Eligibility Requirements](#) that most closely address financial guidelines:

ER 18: FINANCIAL RESOURCES

The institution demonstrates financial stability with sufficient cash flow and, as appropriate, reserves to support its programs and services. Financial planning reflects available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and long-term financial sustainability.

ER 24: SCALE AND SUSTAINABILITY

The institution demonstrates that its operational scale (e.g., enrollment, human and financial resources and institutional infrastructure) is sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future.

College Strategic Goals and Priorities: Five Big Ideas

The College is meeting its mission within the strategic framework adopted in 2015: *OCCC Strategic Framework: Five Big Ideas*. This framework was used in the development of this proposed budget. Each of the "Five Big Ideas" has near-term implications for expenses and expense control, and long-term implications for growth along with greater fiscal and organizational stability. The Five Big Ideas are provided below, along with highlights of progress in each.

1. The OCCC Diploma: The College will pursue NWCCU Independent Accreditation, beginning with filing for Applicant status by 2016, achieving Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.
Progress highlights:
 - 2016 Applicant Status achieved
 - 2017 Self-Study
 - 2018 file for Candidate Status
2. Student Success, 1000 FTE by 2020¹: The College will double enrollment to meet the need for education, raise educational attainment and grow a college-going culture and narrow achievement gaps in Lincoln County. Doing so will create fiscal stability for the college. The college will take a multi-pronged approach to growth.

¹ During the 17-18 year, College staff will assess whether "by 2020" should be extended further into the future, given 1) statewide enrollment trends and 2) reduction in the Expanded Options program, 3) typical 3-year lag time to realize FTE impact of new initiatives.

Progress highlights:

- Continue to develop a student-centered culture and processes.
 - Began Navigate Program: large scale high schools outreach and recruitment.
 - Increased tutoring staff and hours.
 - Increased utilization rate of North facility.
 - Added CTE programs Business, CAS, and EMT II .
 - Increased breadth of AAOT offerings at Newport and Lincoln City, with transfer tracks such as Business and STEM (connect with OSU MSI).
 - Increased Equity and Inclusion initiatives with those underserved by OCCC.
 - Proposed new Workforce Education facility for state match of \$8 million via Article 11G bonds.
 - Began to address gaps created by the significant reduction of Expanded Options, through creating Dual Credit and Early College programs.
 - Robust programming with LCSD to accelerate early college and increase the number of HS grads who choose OCCC.
3. Make OCCC a Great Place to Work: create a work environment and culture that manifests our values, allows people to excel at what they do best, and keeps them with us for reasons in addition to compensation.

Progress highlights:

- Sustained annual salary increases for all employee groups.
 - Increased community building events and activities.
 - Implemented evening “Dean of Darkness” and Security Staff during academic terms.
 - Increased safety and emergency training and preparation.
 - Increased avenues for employee engagement.
 - Cross functional teams at Executive, Mid-level Managers, and Support Professionals.
 - Increased access to professional development for all employees.
 - Added staff to address workload and bandwidth.
4. Comprehensive Strategic Planning process: The College will develop comprehensive and sustained planning processes connecting planning with budget and resource allocation to reach strategic and operational goals.

Progress highlights:

- Three frameworks: Student centered culture, Big Five Ideas and NWCCU accreditation standards are cross-walked, aligned and integrated into all strategic planning and assessment, including the budget development process.
 - Operational Department level planning (Facilities, Information Technology, Finance, etc.) is developing within the same three frameworks.
 - Budgeting for independent accreditation and institutional assessment.
5. OCCC Will become an Agile and Flexible Organization: The College will develop the organizational structures and fiscal resources to allow us to fulfill our mission. OCCC will

respond creatively and positively to the significant changes that will occur over the five-year strategic plan period.

Progress highlights:

- Capacity to pursue and receive mission aligned grant funding has increased.
- Shortened start-up times for new programs and initiatives.
- The College increasingly responding proactively and creatively to environmental changes and opportunities.
- Continued commitment to budgeting for strategic opportunities and new program development.

Enrollment Trends

OCCC experienced its highest enrollment in 2013-14 at 548 FTE (full time equivalent students). After several years of increasing enrollments 2014-15 brought a significant decline with enrollment dropping to 462 FTE a 20% decline. Enrollment since has seen only modest increases. Efforts to increase enrollment have been successful, but are to a large extent masked due to certain downward pressures on enrollment:

Statewide enrollment declines

From the high-water enrollment mark in 2010-11 to 2015-2016, Oregon Community Colleges cumulatively saw enrollment drop by approximately 20%. The enrollment slump can be attributed to several factors including an improving economy and lower unemployment rates, with fewer Oregonians pursuing education and job training. Low state support over time for higher education has also resulted in higher direct costs to students, decreasing affordability, and likely causing some potential students to forgo higher education.

Significant reduction in the Expanded Options Program with Lincoln County School District.

By 2014-15, the enrollments of LCSD students accounted for about 10% of total OCCC enrollment (40-50 FTE per year). Late in 14-15, LCSD administration reduced the EO program by approximately 90%. These reductions continue to impact our enrollments, but are starting to be addressed by new programs offered to LCSD such as Dual Credit and Early College.

Students spending less time in developmental courses

Through a variety of College enhancements in assessment, placement, and acceleration students are moving much more quickly into college level courses. This positive change for students has meant FTE associated with developmental courses has been in a steady decline.

Atypical loss of second year students in Nursing Program in 2016-2017

Each Nursing student represents approximately one full FTE. For a variety of personal reasons, 5 of 24 second year students stopped out of the program. This is a very unusual event not expected to continue into the next year.

Looking ahead at enrollment:

The 2017-2018 budget is developed based on projected 475 FTE, a modest increase over the projected ending FTE for the current year of 465 FTE. There are several variables within the 17-18 projection, some providing upward movement, and some downward. Looking beyond 17-18, we anticipate enrollment will continue an upwards trajectory as strategies associated with *Strategic Plan, Five Big Ideas #2 Student Success, 1000 FTE by 2020* are implemented.

There is an inherent lag time in new program development and a corresponding growth in enrollment. For example, the Navigate Program, which provides outreach and advising to students while still in high school, has served over 1000 LCSD students across grade levels since January 2017. It will be several years before we will be able to assess the full impact of this program. New CTE programs, such as recently added Business, typically take about three years to reach sustained enrollment levels.

Alignment of Resources with Mission over Time

Although OCCC develops and adopts an annual budget it is wise to consider college financial resources and budget development in a multi-year framework. This perspective better aligns financial planning with strategic planning and increases our ability to respond to changes in our environment. The College has faced and weathered many challenges in the past 10 years, which have impacted our students, our capacity to fulfill mission, and our employee's quality of work life balance and economic stability. As the history below shows, OCCC is now on a strong positive trajectory despite the many challenges.

Time frame by biennium	State funding for CC	Oregon CC Enrollments (in FTE)	OCCC	Impacts
07-09	48%	100K	New campuses completed, focus on move related transitions	Very positive time
09-11	31%	119K	Aquarium Science Program expands in new facility	Tuition increase (+ 5 to \$99 per credit)
11-13	29%	112K	Attempt to maintain status quo under diminishing resources Presidential Transitions and interim leadership	Cut staffing at all levels, support, supervisory levels, executive. Pay frozen since 2009, furlough days for management.
13-15	37%	97K	BOE adopted 15% Reserve & Independent Accreditation Goal Mission Vision adopted MOU with PCC as contracting college for accreditation.	Emerging stabilization, transitional organization structures

Time frame by biennium	State funding for CC	Oregon CC Enrollments (in FTE)	OCCC	Impacts
			New President	
15-17	41%	90K	Big 5 Ideas Strategic Framework Achieve Applicant Status with NWCCU	Organizational restructure Process improvements and efficiencies Student fee increase Capacity building
17-19	38.5%	90k projected	Fully staffed High capacity	Increasing progress on Big Five Framework, and Mission Fulfillment

State and Federal Fiscal Impacts on Community Colleges

Community College Support Fund: The restorations made in the 13-15 and 15-17 biennia are seeing some slight erosion. While the state budget is not final at the time, the projected amount of the CCSF for the 17-19 biennium is \$556 million, which is essentially flat from the prior biennium. Considering many cost escalators outside of our control, this funding level represents an approximate 2.5% drop in state funding.

Changes in CCSF Distribution Formula:

- Performance Based Funding discussions at the HECC level on revision of the CCSF allocation model to include outcomes in addition to enrollment have been put on hold. Changes envisioned in 15-16 have not come to fruition. We will continue to monitor any performance based funding discussions at the state level, as there are potentially significant impacts on OCCC's revenue, depending upon how such a system would be implemented.
- Growth CAP rule change approved - After recommendation by OPC and approval by HECC at their April meeting, OAR 589-002-0120 has been changed so that "Beginning with the 2017-19 biennium, the Growth Management Component shall only apply to reimbursable FTE at or above 1101." For OCCC, this means that growth realized in the Five Big Ideas framework will receive state funding (subject to the allocation 3 year rolling formula). This is a significant change for OCCC, as previously there was an approximate 5% growth cap in place. There have been several times in OCCC's history where unfunded enrollment growth occurred. OCCC chaired the OPC committee which brought about this change, with positive impacts for OCCC, TBCC and CGCC.

Cost Escalators

- PERS
- Paid sick leave
- Minimum wage increases

- Healthcare
- Oregon Promise rollup
- FSLA
- Cleary Act

Balancing the 2017-2018 Budget and Building Capacity

The total appropriation for the *PROPOSED* 2017-2018 budget is \$9,493,693. This budget creates capacity for the future and is balanced via the following strategies:

1. Building in cost escalations for 17-18
 - a. Annual salary increases (projected).
 - b. PERS and other benefit increases (projected).
2. The General Fund structural gap (difference between projected revenue and expenses) is at \$261,756. (15-16: \$350,000; 16-17: \$200,000).
3. The College internal reserve account (approximate balance of \$255,000).
4. College is close to 100% staffed, and all current positions including vacancies are carried forth in the budget. Capacity for mission fulfillment is the strongest in a decade.
5. Funding of strategic initiatives includes accreditation, new program development to increase FTE, and sustains system improvements for students and to meet accreditation requirements
6. Multi-year strategies addressing the revenue/expense gaps described in #2.
 - a. Revenue Strategies include modest FTE and other non-traditional (entrepreneurial) revenue generating programs.
 - b. While there is no tuition or fee increase in 17-18, given flat state or declining state resources, and cost escalators, there must be consideration of increases in future years to reduce or eliminate the structural gap in the General Fund.
 - c. Cost Strategies will continue to align and optimize financial resources through appropriate staffing levels, expenditures, operating expenses and program development commensurate with a current size of 500 FTE and a trajectory to reach 1000 FTE over the next 5 years.
 - d. Continue the strategy of building ending year balances wherever possible above to continue in the following year filling the diminishing structural gap and continue strategic investments
7. Continue to increase strategic and institutional alignment between the College and the OCCC Foundation and explore opportunities for the Foundation to support Accreditation and Program development efforts, in addition to the current focus on scholarships.
8. Vigorously pursue new grant opportunities aligned with Big Five Strategic Framework, Accreditation efforts, new program development, and community-building collaborations.

In Closing

The budget presented here was developed through college participation especially in the areas of program growth, organizational review and redesign, and strategic planning. The budget addresses

the current economic realities and needs of the institution, and builds for the future. As noted in the introduction of this budget message, there are significant challenges impacting the College's strategic and fiscal planning, including stagnant or declining state support, our small college size, independent accreditation, and potentially a few years before growth strategies are realized. These are no small challenges.

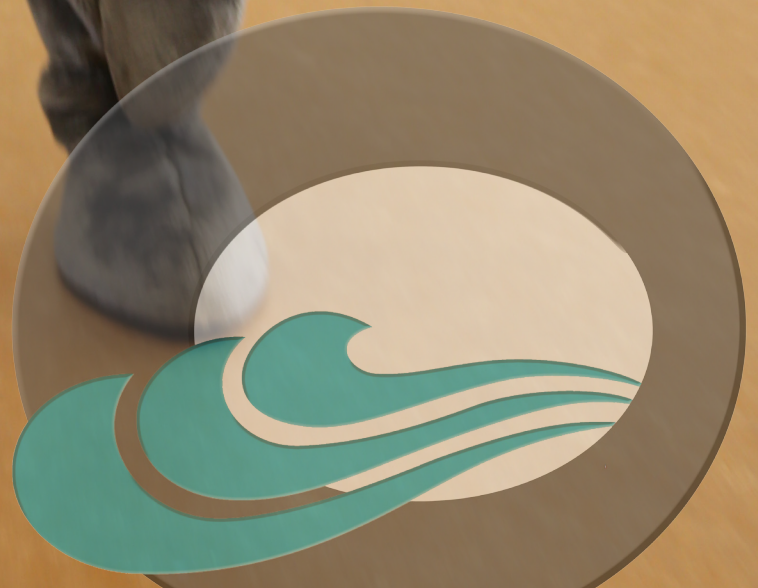
In the face of these challenges, the College has proactively managed its financial resources through strategic planning, organizational redesign, and budgetary principles to reach mission fulfillment. Such a sustained approach will year over year improve our results in our Mission Core Themes of Student Success, Educational Pathways, Responsiveness to Community and Enriching the Economic and Civic Vitality of Lincoln County.

Given the reality faced by the College of little to no additional resources in the short run, our growth in capacity comes from changing the way we approach our work and alternative use of existing resources. Recognition of the College's strategic vision and fiscal circumstances by faculty, staff, students and the public has been critical and is greatly appreciated. This document presents a balanced proposed budget for approval by the Budget Committee and the Board of Education, as required by Oregon State Budget Law.

Birgitte Ryslinge

Birgitte Ryslinge,
President
Oregon Coast Community College

financial
summaries



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
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	\$5,934,900

Enterprise Fund

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

Debt Service Funds

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

Internal Service Funds

Materials and Services	\$49,500
Contingency	\$108,035
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	\$157,535

Special Revenue Funds

Personnel Services	\$503,801
Materials and Services	\$90,192
Capital	\$0
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	\$593,993

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

**BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2017-18**

General Fund Revenue Assumptions:

1. State Operations are based upon a Community College Support Funding level of \$556 million
2. Property Taxes reflect a 1.2 % increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess
3. Tuition and Fees
 - Projecting the enrollment of approximately 475 full-time equivalent students
 - No increase in tuition or fees per credit

General Fund Expenditure Assumptions:

- 1) Personnel costs reflect:
 - (a) The bargained increases included in both the Faculty and Classified collective bargaining agreements; Management follows Classified
 - (b) Same staffing levels as FY 16-17; vacancies to be filled
 - (c) Potential part-time faculty hires as new courses and programs are introduced
- 2) Budgeted \$25,000 to cover anticipated accreditation costs in FY 17-18
- 3) Continued one-time funding of initiatives related to program development and strategic growth
- 4) Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services
- 5) PERS increase to 12.67% for OPSRP employees and 19.25% for Tier 1&2 employees
- 6) Plan-dependent health insurance premium increases
- 7) Maintain a 15% fund balance reserve in the General Fund

APPROVED BUDGET 2017-18

	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
REVENUE								
From local sources								
Property taxes	\$ 1,211,824	\$ 1,836,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,048,221
Tuition and fees	1,608,084	-	-	-	-	-	-	1,608,084
Operating grants and contracts	-	-	-	198,000	-	-	-	198,000
Donations	80,000	-	-	-	-	-	-	80,000
Interest income	10,200	7,350	100	-	-	-	-	17,650
Merchandise Sales	-	-	-	-	198,500	-	-	198,500
Other local revenue	107,205	-	196,209	-	-	51,750	-	355,163
From state sources	-	-	-	-	-	-	-	-
State appropriation	1,800,778	-	-	-	-	-	-	1,800,778
Operating grants and contracts	-	-	-	159,608	-	-	-	159,608
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources	-	-	-	-	-	-	-	-
Operating grants and contracts	-	-	-	236,385	-	-	-	236,385
Total revenue	4,818,091	1,843,747	196,309	593,993	198,500	51,750	-	7,702,389
EXPENDITURES								
Salary	2,706,315	-	-	354,136	30,830	-	-	3,091,281
Benefits	1,119,786	-	-	149,665	17,422	-	-	1,286,873
Personnel services	3,826,101	-	-	503,801	48,252	-	-	4,378,154
Materials and services	1,313,986	167	-	90,192	172,884	49,500	360,802	1,987,531
Capital outlay	12,000	-	-	-	-	-	-	12,000
Debt service - principal	-	1,365,000	100,000	-	-	-	-	1,465,000
Debt service - interest	-	477,874	88,000	-	-	-	-	565,874
Total expenditures	5,152,087	1,843,041	188,000	593,993	221,136	49,500	360,802	8,408,559
Percentage of Total Expenditures	61%	22%	2%	7%	3%	1%	4%	100%
Excess (deficiency) of revenue								
Over (under) expenditures	(333,996)	706	8,309	(0)	(22,636)	2,250	(360,802)	(706,170)
OTHER FINANCING SOURCES (USES)								
Contingency	(772,813)	(181,124)	(8,738)	-	(4,424)	(108,035)	-	(1,075,134)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	0	-	-	-	10,000	-	-	10,000
Transfers to other funds	(10,000)	-	-	0	-	-	-	(10,000)
Total other financing sources (uses)	(782,813)	(181,124)	(8,738)	0	5,576	(108,035)	-	(1,075,133)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(1,116,808)	(180,418)	(430)	0	(17,060)	(105,785)	(360,802)	(1,781,303)
FUND BALANCE								
7/1/2017 - Beginning fund balance	1,116,808	180,418	430	-	17,060	105,785	360,802	1,781,303
6/30/2018 - Ending fund balance	-	-	-	-	-	-	-	-

Statement of Revenues, Expenses and Changes in Fund Balance

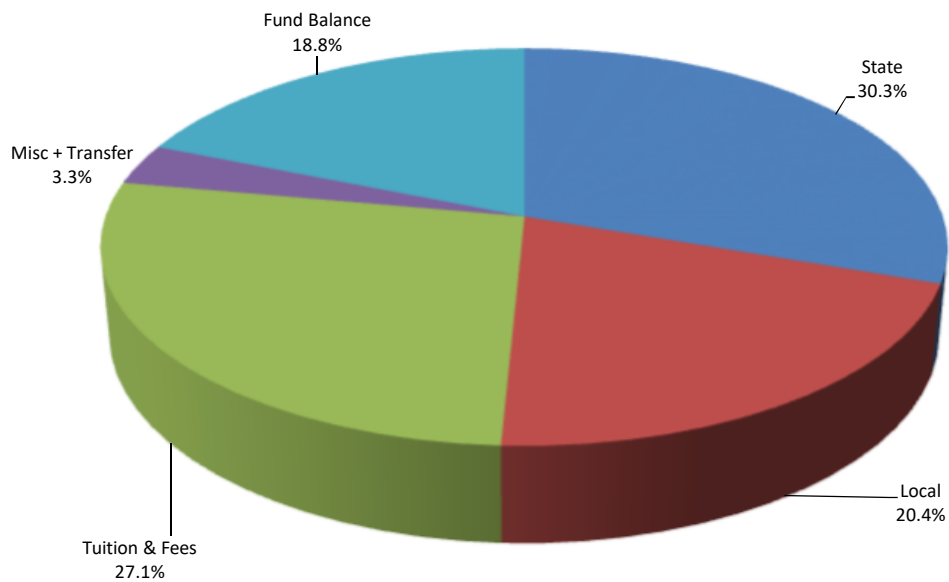
	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 PROJECTED	2017-18 PROPOSED	2017-18 APPROVED	2017-18 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 2,290,785	\$ 3,075,645	\$ 2,993,910	\$ 2,982,840	\$ 3,043,260	\$ 3,048,221	\$ 3,048,221	
Tuition and fees	1,738,183	1,598,365	1,522,841	1,568,311	1,503,083	1,608,084	1,608,084	
Operating grants and contracts	108,158	-	106,597	168,970	105,356	198,000	198,000	
Donations	1,000	43,241	-	130,000	65,000	80,000	80,000	
Interest income	12,291	11,015	7,526	10,450	21,208	17,650	17,650	
Merchandise Sales	202,349	206,796	184,545	206,500	187,798	198,500	198,500	
Other local revenue	227,371	350,998	311,704	336,758	338,971	355,163	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	1,800,778	
Operating grants and contracts	166,747	65,630	-	383,492	480,959	159,608	159,608	
Construction Funds	0	-	-	-	-	-	-	
From federal sources								
Operating grants and contracts	747,223	625,647	247,937	319,067	209,185	236,385	236,385	
Total revenue	6,880,238	7,497,041	7,149,409	7,829,338	7,743,573	7,702,389	7,702,389	-
EXPENDITURES								
Personnel services	3,629,902	3,520,180	3,373,709	4,377,068	3,782,080	4,378,154	4,378,154	
Materials and services	1,755,262	1,692,136	1,732,062	2,241,924	1,839,565	1,987,531	1,987,531	
Capital outlay	14,168	26,887	-	24,500	-	12,000	12,000	
Debt service	2,010,393	1,867,854	1,921,596	1,973,355	1,973,355	2,030,874	2,030,874	
Total expenditures	7,409,725	7,107,057	7,027,367	8,616,847	7,595,000	8,408,559	8,408,559	-
Excess (deficiency) of revenue								
Over (under) expenditures	(529,487)	389,984	122,042	(787,509)	148,573	(706,170)	(706,170)	-
OTHER FINANCING SOURCES (USES)								
Contingency	0	-	-	(1,177,044)	-	(1,075,134)	(1,075,134)	
Unappropriated	0	-	-	-	-	-	-	
Transfers from other funds	55,802	150,000	-	221,514	200,000	10,000	10,000	
Transfers to other funds	(55,802)	(150,000)	-	(221,514)	(200,000)	(10,000)	(10,000)	
Total other financing sources (uses)	0	-	-	(1,177,044)	0	(1,075,133)	(1,075,133)	-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	(529,487)	389,984	122,042	(1,964,553)	148,573	(1,781,303)	(1,781,303)	-
FUND BALANCE								
Beginning fund balance	1,650,166	1,120,679	1,510,663	1,964,553	1,632,730	1,781,303	1,781,303	
Prior period adjustment								
Ending fund balance	\$ 1,120,679	\$ 1,510,663	\$ 1,632,705	\$ -	\$ 1,781,303	\$ -	\$ -	\$ -



general fund

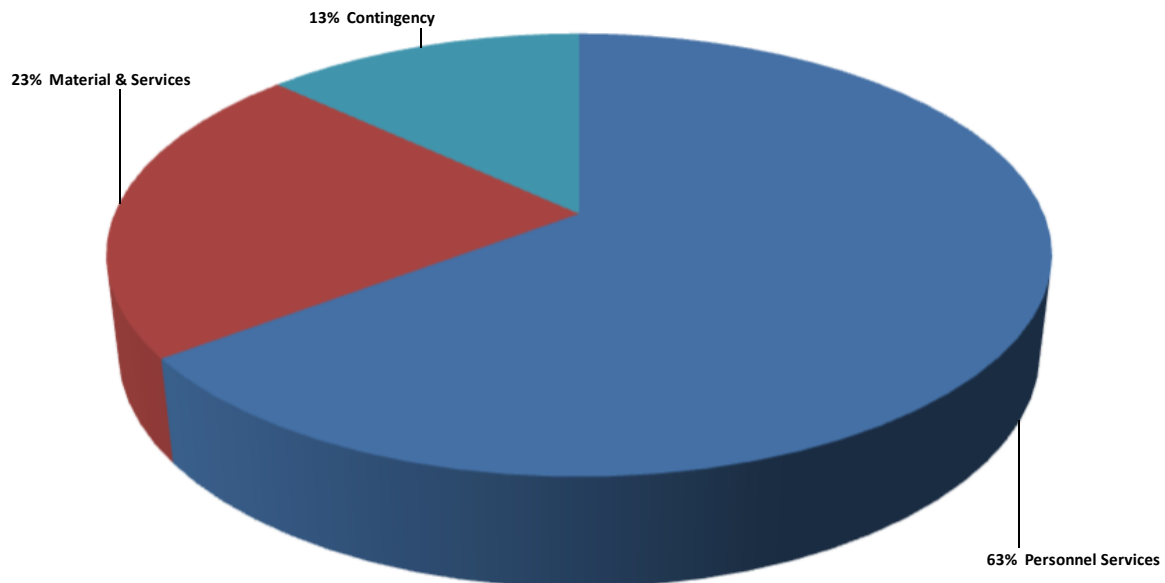
GENERAL FUND RESOURCES

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	1,800,778	
1,145,840	1,155,802	1,197,955	LOCAL TAXES	1,211,824	1,211,824	
1,598,365	1,522,841	1,568,311	TUITION AND FEES	1,608,084	1,608,084	
155,783	132,259	232,258	MISCELLANEOUS	197,405	197,405	
4,419,692	4,543,341	4,721,474	TOTAL REVENUE	4,818,091	4,818,091	
150,000	-	-	TRANSFERS IN	0	0	
817,259	1,203,706	1,406,313	BEGINNING FUND BALANCE	1,116,808	1,116,808	
5,386,951	5,747,047	6,127,787	TOTAL RESOURCES	5,934,900	5,934,900	

General Fund Resources by Source

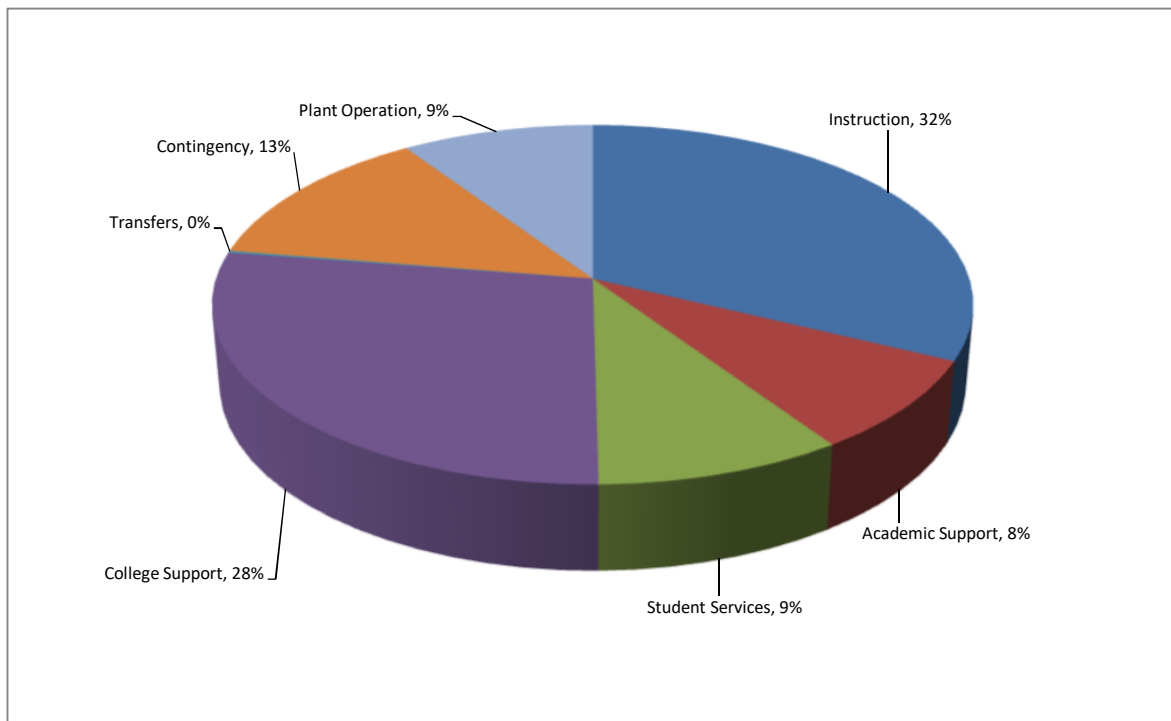
GENERAL FUND EXPENDITURES BY CATEGORIES

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	3,826,101	
1,257,093	1,437,423	1,458,794	MATERIALS AND SERVICES	1,313,986	1,313,986	
-	-	12,000	CAPITAL OUTLAY	12,000	12,000	
4,183,246	4,491,567	5,135,890	TOTAL EXPENDITURES	5,152,087	5,152,087	
-	-	221,514	TRANSFERS OUT	10,000	10,000	
-	-	770,383	CONTINGENCY	772,813	772,813	
			UNAPPROPRIATED BALANCE			
-	-	991,897	TOTAL TRANS/CONTINGENCY/UNAPPROP	782,813	782,813	
4,183,246	4,491,567	6,127,787	TOTAL BUDGET	5,934,900	5,934,900	

General Fund Expenditures by Categories

GENERAL FUND EXPENDITURES BY FUNCTION

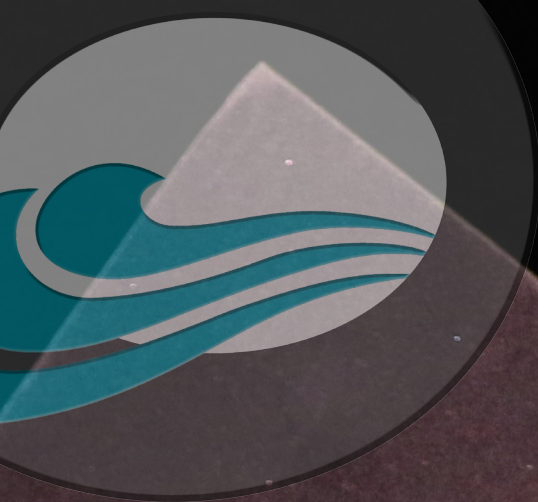
<u>2014-15 ACTUAL</u>	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED</u>	EXPENDITURES BY FUNCTION	<u>2017-18 PROPOSED</u>	<u>2017-18 APPROVED</u>	<u>2017-18 ADOPTED</u>
1,703,159	1,709,247	1,965,296	INSTRUCTION	1,913,223	1,913,223	
346,628	316,423	392,990	ACADEMIC SUPPORT	494,099	494,099	
416,268	520,673	499,803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

General Fund Expenditures by Function

GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	NOTES/ COMMENTS
	ACTUAL	ACTUAL	ADOPTED	ADOPTED	ESTIMATED ACTUAL	PROPOSED	APPROVED	
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	500	800	527	400	400	
1112 AQUARIUM SCIENCE	182,071	185,853	177,317	177,330	189,640	246,880	246,880	Add'l staffing; \$\$ for R&M
1114 ENGINEERING	3,912	405	3,495	-	-	-	-	
1116 FOREIGN LANGUAGE	77,219	78,504	106,581	77,331	81,489	82,803	82,803	
1117 NURSING	390,674	557,332	553,365	491,963	519,162	461,262	461,262	
1121 COLLEGE PREPARATION	86,986	85,756	94,715	90,736	63,424	92,774	92,774	
1123 COMPUTER APPLICATIONS	7,278	14,420	6,973	600	2,629	14,406	14,406	Grant funded in 16-17
1124 MATH	147,455	159,184	144,254	184,420	200,186	205,133	205,133	Add'l staffing - Math Tutor
1126 BIOLOGICAL SCIENCE	92,407	92,785	110,847	180,481	104,956	135,121	135,121	
1134 HEALTH RELATED	18,491	18,406	18,956	26,368	8,653	19,051	19,051	
1137 COMMUNITY EDUCATION	3,073	29,938	5,713	29,583	24,157	29,705	29,705	
1140 PHYSICAL SCIENCE	21,464	18,364	21,903	21,280	13,256	18,735	18,735	
1142 PSYCHOLOGY	97,555	62,748	132,551	34,149	36,681	39,691	39,691	
1145 SOCIAL SCIENCE	35,894	27,409	39,794	27,063	44,170	38,929	38,929	
1150 VISUAL & PERFORMING ARTS	88,672	62,012	97,624	64,929	62,686	71,406	71,406	
1151 HEALTH PROFESSIONS	25	15,597	42,210	94,388	56,528	108,604	108,604	
1152 BUSINESS MGMT	399	7,219	-	41,893	9,125	41,135	41,135	Partially grant funded
1153 CRIMINAL JUSTICE	(76)	37,175	57,118	64,658	55,820	32,988	32,988	
1156 ENGLISH/WRITING/LITERATURE	238,393	128,424	255,123	199,401	166,493	156,237	156,237	
1161 ABE/GED	70,841	56,278	53,766	55,584	68,391	55,385	55,385	
1165 ESOL	53,113	44,363	46,825	50,204	36,238	44,872	44,872	
1170 CONTINUING EDUCATION	2,723	2,254	3,405	1,273	991	2,000	2,000	
1171 SBDC	81,662	23,923	47,056	24,861	69,932	15,705	15,705	
TOTAL INSTRUCTION	1,703,159	1,709,247	1,962,090	1,939,296	1,815,133	1,913,222	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	266,905	252,688	189,902	321,187	321,187	Add'l staffing; centralized M&S exp
2200 LIBRARY	175,215	151,843	184,340	162,052	177,036	172,912	172,912	
2300 MEDIA SERVICES	7,101	4,364	7,600	3,750	5,698	-	-	Combined with Library
2350 DISTANCE EDUCATION	4	28	-	500	3	-	-	Combined with Instruction
TOTAL ACADEMIC SUPPORT	346,628	316,423	458,845	418,990	372,639	494,099	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	68,576	117,988	99,386	125,877	125,877	
3150 STUDENT SERVICES SUPPORT	-	29,614	90,253	80,553	7,008	96,221	96,221	
3200 ENROLLMENT SERVICES	132,841	195,404	134,327	80,236	84,555	84,787	84,787	
3300 GRADUATION	3,237	2,127	1,775	1,775	3,514	2,460	2,460	
3400 ACADEMIC ADVISING	127,760	116,243	130,003	108,393	53,736	120,408	120,408	
3500 TESTING	52,584	54,927	58,913	51,950	57,162	56,895	56,895	
3600 FINANCIAL AID	283	(60)	-	58,284	64,537	61,140	61,140	
3700 DISABLED STUDENT SERVICES	9	129	400	625	-	-	-	
TOTAL STUDENT SERVICES	416,268	520,673	484,248	499,803	369,898	547,788	547,788	-
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	-	-	-	-	-	-	-	

Description	2014-15 ACTUAL	2015-16 ACTUAL	2015-16 ADOPTED	2016-17 ADOPTED	2016-17 ESTIMATED	2017-18 PROPOSED	2017-18 APPROVED	NOTES/ COMMENTS
					ACTUAL			
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	15,338	48,927	34,074	36,855	36,855	Includes OCCA dues
5200 OFFICE OF THE PRESIDENT	299,900	274,737	269,822	458,745	322,515	372,076	372,076	Strategic Initiatives - \$89,630
5250 EXECUTIVE LEADERSHIP	-	13,423	88,514	82,127	71,464	87,063	87,063	
5300 MARKETING & PUBLIC RELATIONS	24,762	53,256	45,086	59,388	64,114	67,605	67,605	Includes Catch the Wave
5350 COLLEGE DEVELOPMENT	58,146	75,374	57,408	67,612	68,898	34,997	34,997	M&S moved to Marketing & PR
5370 FOUNDATION	-	-	42,625	47,579	39,462	49,996	49,996	FY 16-17 & 17-18 - Foundation to reimb
5400 FINANCE & OPERATIONS	206,784	285,490	264,821	275,112	287,951	292,893	292,893	CoFO no longer allocated to HR
5410 HUMAN RESOURCES	127,113	60,722	98,141	94,591	63,818	86,297	86,297	
5420 SOUTH COUNTY OPERATIONS	-	-	-	650	-	100	100	
5430 NORTH COUNTY OPERATIONS	466	1,485	750	2,500	1,503	1,500	1,500	
5900 INSTITUTIONAL RESEARCH	-	-	-	41,000	50,000	55,000	55,000	LBCC CORE contract
5950 INFORMATION TECHNOLOGY	168,988	260,972	184,333	212,509	207,515	218,562	218,562	
6000 COLLEGE SUPPORT	312,269	309,012	358,500	363,600	304,871	337,300	337,300	
TOTAL COLLEGE SUPPORT	1,238,388	1,367,900	1,425,339	1,754,341	1,516,185	1,640,242	1,640,242	
PLANT OPERATIONS Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of								
6100 PUBLIC SAFETY	-	-	-	10,570	15,453	24,620	24,620	Includes evening security guard
6200 FACILITIES	206,947	240,345	283,965	305,391	284,890	321,616	321,616	
6400 CUSTODIAL	94,491	88,450	8,000	-	-	-	-	
6500 UTILITIES	177,363	197,023	193,700	207,500	230,513	210,500	210,500	
TOTAL PLANT OPERATIONS	478,802	525,818	485,665	523,461	530,855	556,736	556,736	-
CONTINGENCY & TRANSFERS Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold funds for future								
9100 CONTINGENCY	-	-	722,429	770,384	-	772,813	772,813	
91xx TRANSFERS OUT	-	-	16,886	221,514	200,000	10,000	10,000	
TOTAL CONTINGENCY & TRANSFERS	-	-	739,315	991,897	200,000	782,813	782,813	
Total General Fund Expenditures	4,183,245	4,440,061	5,555,503	6,127,788	4,804,710	5,934,899	5,934,899	
Total General Fund Resources	5,386,953	5,695,540	5,555,503	6,127,788	5,921,518	5,934,899	5,934,899	
Ending Fund Balance	1,203,708	1,255,479	(0)	(0)	1,116,808	(0)	(0)	



debt service funds

DEBT SERVICE FUNDS

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

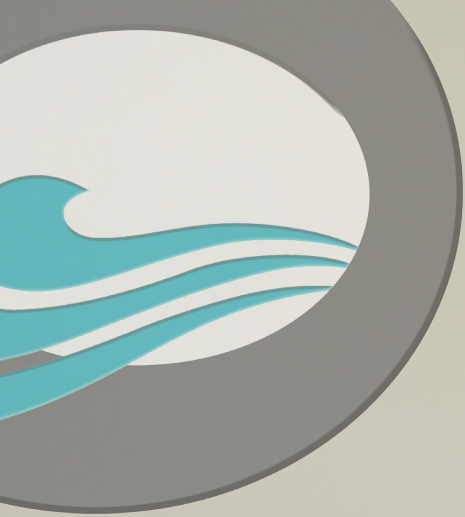
RESOURCES						
10,363	5,573	43,508	Beginning Fund Balance	430	430	
24	20	0	Interest Earned	100	100	
164,330	146,784	192,000	Income-General Fund PERS	196,209	196,209	
174,717	152,377	235,508	TOTAL RESOURCES	196,738	196,738	-
EXPENDITURES						
99,143	95,893	92,179	Interest	88,000	88,000	
70,000	80,000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



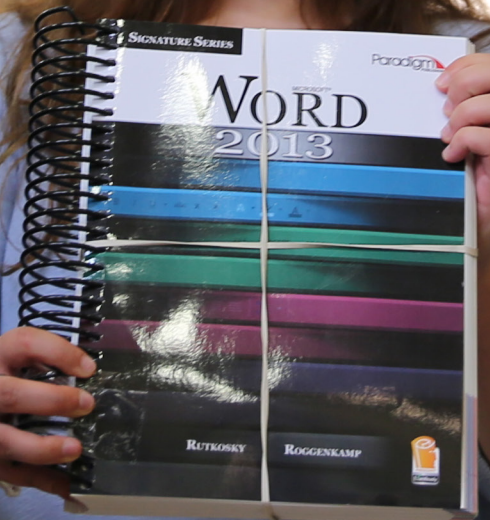
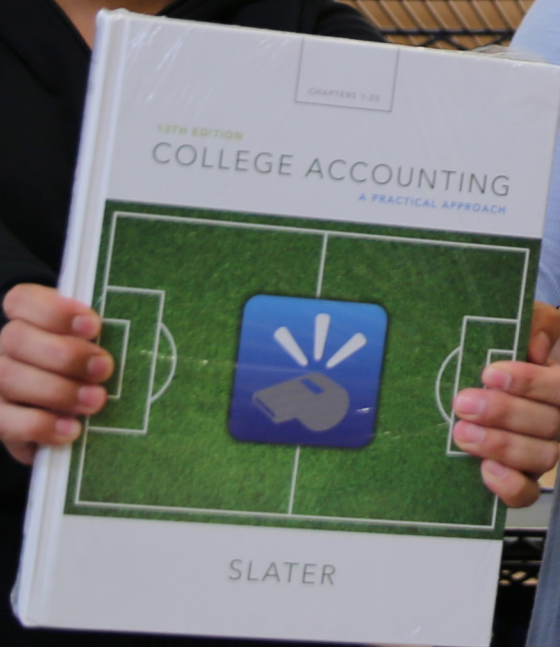
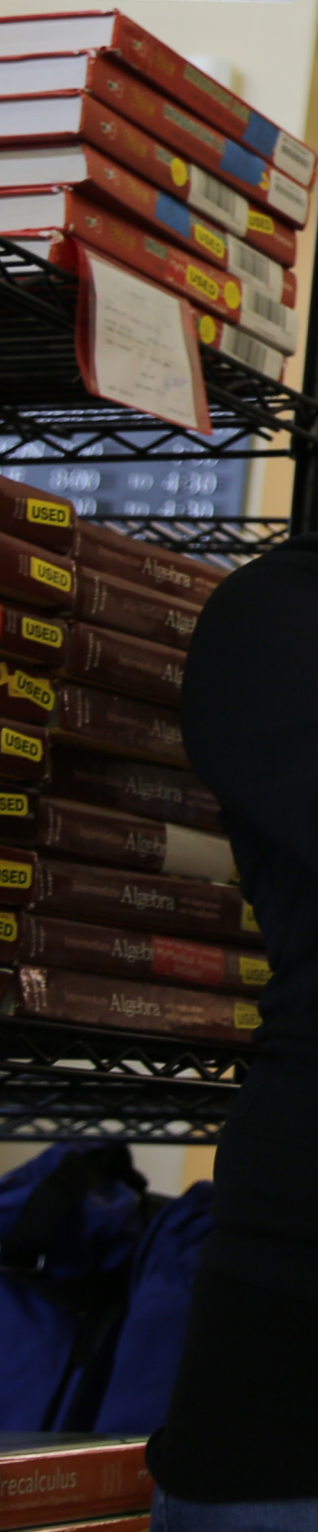
special
revenue
funds

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	236,385	
65,292	41,910	128,204	State	159,608	159,608	
62,660	106,597	149,600	Local	198,000	198,000	
-	-	16,886	Interfund Transfers In			
746,575	396,444	592,515	TOTAL RESOURCES	593,993	593,993	-
<u>EXPENDITURES</u>						
577,812	288,133	400,620	Personnel Services	503,801	503,801	
168,764	104,111	166,895	Materials & Services	90,192	90,192	
-	-	25,000	Capital	-	-	
746,575	392,244	592,515	TOTAL EXPENDITURES	593,993	593,993	-
0	(4,200)	0	ENDING FUND BALANCE	(0)	(0)	-



Your COLLEGE



enterprise funds

ENTERPRISE FUND

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



internal service funds

INTERNAL SERVICE FUNDS

<u>2014-15 ACTUAL</u>	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED</u>	<u>Description</u>	<u>2017-18 PROPOSED</u>	<u>2017-18 APPROVED</u>	<u>2017-18 ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
90,239	60,752	52,770	Beginning Fund Balance	54,181	54,181	
12,373	12,267	28,250	General Fund Income	31,500	31,500	
102,611	73,019	81,020	TOTAL RESOURCES	85,681	85,681	-
EXPENDITURES						
41,859	39,614	30,000	Outside Services	30,000	30,000	
41,859	39,614	30,000	TOTAL MATERIALS & SERVICES	30,000	30,000	-
0		51,020	Contingency	55,681	55,681	
41,859	39,614	81,020	TOTAL EXPENDITURES	85,681	85,681	-
60,752	33,405	0	ENDING FUND BALANCE	-	-	-
Copying - Fund 3036						
RESOURCES						
7,053	19,129	27,686	Beginning Fund Balance	36,604	36,604	
22,931	20,657	20,250	Copying & Paper Income	20,250	20,250	
29,984	39,786	47,936	TOTAL RESOURCES	56,854	56,854	-
EXPENDITURES						
10,855	13,079	14,000	Copier Supplies & Maintenance	15,000	15,000	
0		5,000	Equipment - Under \$5000	4,500	4,500	
10,855	13,079	19,000	TOTAL MATERIALS & SERVICES	19,500	19,500	-
0		-	Capital	-	-	-
0		28,936	Contingency	37,354	37,354	
10,855	13,079	47,936	TOTAL EXPENDITURES	56,854	56,854	-
19,129	26,707	0	ENDING FUND BALANCE	-	-	-
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	-
EXPENDITURES						
-	-	15,000	Contingency	15,000	15,000	
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	-
15,000	15,000	-	ENDING FUND BALANCE	-	-	-



reserve fund

RESERVE FUND

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

<u>RESOURCES</u>						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	
105,000	105,000	105,000	TOTAL RESOURCES	105,000	105,000	-
<u>EXPENDITURES</u>						
-	-	105,000	Outside Services	105,000	105,000	
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	105,000	-
-	-	-	Equipment - Over \$5000	-	-	
-	-	-	TOTAL CAPITAL	-	-	-
-	-	105,000	TOTAL EXPENDITURES	105,000	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.

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

OREGON COAST COMMUNITY COLLEGE

400 SE COLLEGE WAY

NEWPORT, OR 97366

541-265-2283

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