



OREGON COAST
COMMUNITY COLLEGE

adopted budget | 2016-2017

Budget Message

May 18, 2016

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 2016-17 fiscal year. The greatest challenges impacting the College's fiscal planning are 1) the imperative to create capacity for mission fulfillment and growth, 2) the pursuit of independent accreditation, 3) lack of economies of scale inherent in small colleges, and 4) statewide declining enrollments at the large majority of Community 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.



As with OCCC budgets in the past, the 2016-17 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 three fiscal year's 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 continuing a strategic planning process reflected in the *OCCC Strategic Framework: Five Big Ideas*). This framework was used in the development of this 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.

1. The OCCC Diploma: The College will pursue NWCCU Independent Accreditation, beginning with with filing for Applicant status by 2016, achieving Accreditation Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.
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, including:
 - a. Increase retention and completion of all students.
 - b. Increase utilization rate of all three sites (North, Central, South).
 - c. Add high demand and cost-effective career technical education (CTE) programs of study tied to local employment and/or unique local resources (connect with OSU MSI).
 - d. Increase breadth of AAOT offerings at Newport and Lincoln City, with transfer tracks such as Business and STEM (connect with OSU MSI).
 - e. Robust programming with LCSD to accelerate early college and increase the number of HS grads who choose OCCC.
 - f. Equity and inclusion initiatives with those underserved by OCCC.
 - g. Increase partnerships with baccalaureate degree-granting institutions to bring additional higher education opportunities to Lincoln County
 - h. Workforce education and community education will likely grow to be an additional key focus of the college.
3. Make OCCC a Great Place to Work: It is essential that OCCC attract, develop and maintain the best people who reflect the diversity of our current and future students. We will create

¹ During the 16-17 year, the College will assess whether “by 2020” should be extended further into the future, given 1) statewide enrollment trends and 2) significant reduction in the Expanded Options program.

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.

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.
5. OSCC Will become an Agile and Flexible Organization: The College will develop the organizational structures and fiscal resources to allow us to fulfill our mission. OSCC will respond creatively and positively to the significant changes that will occur over the five-year strategic plan period.

Enrollment Trends

After several years of increasing enrollments for OSCC, 14-15 saw a significant decline, dropping from 548 FTE (full time equivalent students) in 13-14 to 462 FTE in 14-15, a 20% decline.

However, in 15-16, we were able to reverse the trend, seeing a modest gain to 482 (projected) FTE, which represents a growth of 4%. 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 2014-15, Oregon Community Colleges cumulatively saw enrollment drop by 18%. The enrollment slump can be attributed to several factors including an improving economy and lower unemployment rate, with fewer Oregonians pursuing education and job training. Low state support for higher education has also resulted in higher direct costs to students, decreasing affordability. At OSCC the cumulative enrollment drop for these five years was 11%, significantly less than that experienced by the majority of other colleges. With the slight increase in 2015-16, OSCC's cumulative drop (since 2010-11) in enrollment is now at 7%. See chart on next page.

All CC Oregon				Oregon Coast CC					
	Total FTE	FTE loss (gain)	% loss (gain)		Total FTE	FTE loss (gain)	% gain (loss)	Contracting College	
2010-11	124988			2010-11	519			Clatsop	
2011-12	123012	1976	2%	2011-12	515	4	1%	Clatsop	
2012-13	117233	5779	5%	2012-13	553	38	7%	Clatsop	
2013-14	107894	9339	8%	2013-14	548	5	1%	Clatsop	
2014-15	102540	5354	5%	2014-15	462	86	16%	PCC	
2015-16	?			2015-16	482	20	4%	PCC	
Total 10-11 to 14-15		22448	18%		Total 10-11 to 14-15	57	11%		
					Total 10-11 to 15-16	37	7%		

Change in Contracting College from Clatsop to PCC

At the end of 2013-14, OSCC changed its accreditation partner (contracting college) from Clatsop Community College to Portland Community College (PCC). Historically each change in contracting college has correlated with a drop in enrollment and FTE. Necessary changes to enrollment systems create new barriers and may discourage students. Dual Credit programs may stay with the prior contracting college. On-line enrollments may go to the old or new contracting college. In addition to these factors, the move to PCC

required a very specific change in delivery of developmental math that caused a significant drop as well.

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 choose to reduce the EO program by approximately 90%. These reductions significantly impacted 15-16 enrollments, particularly in transfer focused courses where enrollments dropped approaches 20%.

Looking ahead at enrollment: In this proposed budget 16-17-16 enrollment is projected to remain flat at the 15-16-actual level of 482 (projected) FTE. There are a number of variables within the 16-17 projection, some providing upward movement, and some downward. Looking beyond 16-17, we anticipate enrollment will resume an upwards trajectory as strategies associated with *Strategic Plan, Five Big Ideas #2 Student Success, 1000 FTE by 2020* are implemented.

Better Alignment of Resources to Fulfill Mission

In response to significantly reduced levels of state funding in past years, the College had progressively minimized staffing at support and mid-supervisory levels, and also eliminated some higher-level management positions. During 15-16 we implemented the changes envisioned in the 15-16 budget, reducing executive level staff and adding staff at front line classified and mid-management levels in order more effectively use our resources to provide more frontline support. We continued the organizational review work begun in 14-15 and implemented operational improvements in the areas of instruction, finance and operations, information technology and human resources. As positions in the College became vacant through attrition, we used those opportunities to look for further ways to fulfill mission and enhance services through alternate staffing approaches. Through careful management of resources, we were able to add two permanent full-time faculty positions.

Legislative Impacts on Community Colleges

Funding Levels: The 2015 legislative session ended with a Community College Support Fund of \$550 million for the biennium with a small positive adjustment to Small School Base Funding (moving to the mid 800s from \$720, last adjusted in 2009 from \$600 per reimbursable FTE). This OCCC proposed budget was developed assuming a CCSF support level of \$550 million (an increase over the prior level of \$465 million) and the small base increase. The already described enrollment drops mostly offset the increase for OCCC in 16-17.

Potential Changes in Distribution Formula: The HECC continues planning the revision of the current distribution formula, which is based solely upon enrollment, towards a distribution formula based on a combination of outcomes and enrollment. At this time last year, 15-16 was envisioned to be a “practice” year to generate and assess the accuracy and impact of the outcomes data, with no actual impact to the distribution. This did not occur, but remains a possibility in the future.

Achievement Compacts are no longer required to be included in the College Budget under SB 1581.

Balancing the 16-17 Budget and Building Capacity

The total appropriation for the *PROPOSED* 2015-2016 budget is \$10,015,405. This budget creates capacity for the future and is balanced via the following strategies:

1. Building in cost escalations for 16-17.
 - a. Annual salary increases (projected).
 - b. PERS and other benefit increases (projected).
2. During 15-16, funds were conserved to build General Fund ending balance above the 15% reserve. Sources of conserved funds included unfilled management and other staff vacancies, controls on travel and supplies, and enrollment management strategies.
3. The structural gap (difference between projected revenue and expenses) has been reduced by approximately 1/3 (from \$350,000 in 15-16 to \$200,000 in 16-17).
4. Conserved 15-16 funds are allocated in the 16-17 proposed budget to:
 - a. address the revenue/expense gap related to lower enrollment, cost escalations and positions moved to general fund in 15-16,
 - b. fund strategic initiatives including accreditation, new program development to increase FTE, and technology improvements for students and to meet accreditation requirements,
 - c. add to the Reserve Fund to increase future resources available for larger-scale projects and improvements.
5. During 16-17 implement the second year of multi-year strategies addressing the revenue/expense gaps described in #3.
 - a. Revenue Strategies include overall FTE growth, and a modest sustainable tuition and fee escalation scale to build in College annual increases in costs. The first increase is the 16-17 student fee increase to sustain new student services and provide technology enhancements for students.
 - b. 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.
 - c. Continue the strategy described in #2 above of building ending year balances wherever possible above in order to continue in the following year filling the diminishing structural gap and continue strategic investments
6. 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.
7. Vigorously pursue new grant opportunities aligned with Accreditation efforts, new program development, and community-building collaborations. The 16-17 proposed budget reflects \$360,000 successfully earned in new grants.

In Closing

The budget presented here was developed through college participation especially in the areas of student fees, program growth, organizational review and redesign, and strategic planning. The budget addresses both the current economic realities and needs of the institution. As noted in the introduction of this budget message, the greatest challenges impacting the College's fiscal planning are the imperatives to create capacity for mission fulfillment and growth while supporting the pursuit of independent accreditation, some lack of economies of scale due to small college size, and what we believe to be near-term declining enrollments. 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 Local Budget Law.

Birgitte Ryslinge

Birgitte Ryslinge,
President
Oregon Coast Community College

financial summaries



Summary of Adopted Appropriations

The adopted budget, for the Fiscal Year 2016-2017, in the total of \$10,015,405 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2016 and for the purpose shown below:

General Fund

Personnel Services	\$3,665,096
Materials and Services	\$1,458,794
Transfers Out	\$221,514
Capital Outlay	\$12,000
Contingency	\$770,383
	<hr/>
	\$6,127,787

Enterprise Fund

Personnel Services	\$53,440
Materials and Services	\$161,150
Contingency	\$10,234
	<hr/>
	\$224,824

Debt Service Funds

Debt Service - GOB	\$1,791,343
Debt Service - PERS	\$182,179
Contingency - GOB	\$248,141
Contingency - PERS	\$53,329
	<hr/>
	\$2,274,993

Internal Service Funds

Materials and Services	\$49,000
Contingency	\$94,956
	<hr/>
	\$143,956

Special Revenue Funds

Personnel Services	\$658,532
Materials and Services	\$212,011
Capital	\$12,500
	<hr/>
	\$883,043

Reserve Funds

Materials and Services	\$360,802
------------------------	-----------

Total Adopted Appropriation \$10,015,405

The adopted budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,898,814 Bonded Debt;

Education Limitation

Excluded From Limitation

General Fund.....\$ 0.1757/\$1,000

Debt Service Fund.....\$ 1,898,814

**BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2016-17**

General Fund Revenue Assumptions:

1. State Operations are based upon a Community College Support Funding level of \$550 million
2. Property Taxes reflect a 2% increase based on information from Lincoln County
3. Tuition and Fees
 - Assumes enrollment similar to that in 2015-16
 - No increase in tuition per credit
 - A \$1.50 increase per credit in the College Services Fee
 - The addition of a \$6 per credit technology fee, a \$1.25 per credit Student Success fee and a \$.25 per credit Student Government fee

General Fund Expenditure Assumptions:

- 1) Personnel increases reflect:
 - (a) Anticipated Classified bargaining discussions which will start in June
 - (b) Sustains in the General Fund positions which were previously funded by grants or temporary funds
 - (c) Continued the commitment to staff regularly occurring and continuing work needs with College staff positions as opposed to the use of temp agency hires
 - (d) The creation and funding of two new full-time faculty positions (an increase of 20% over current full-time faculty positions)
 - (e) Potential part-time faculty hires as new courses and programs are introduced
- 2) One-time funding of strategic initiatives related to accreditation, program development and College infrastructure
- 3) Excess year-end fund balance transfer to the Reserve Fund to increase future resources available for large-scale projects and improvements
- 4) Departmental and program budget amounts for Materials and Services will continue to be monitored and adjusted to create capacity for new program development
- 5) Maintain a 15% fund balance reserve in the General Fund
- 6) Average PERS rate of 12.36%

ADOPTED BUDGET 2016-2017

	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	\$ 1,197,955	\$ 1,784,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,840
Tuition and fees	1,568,311	-	-	-	-	-	-	1,568,311
Operating grants and contracts		-	-	168,970	-	-	-	168,970
Donations	130,000	-	-	-	-	-	-	130,000
Interest income	6,000	4,450	-	-	-	-	-	10,450
Merchandise Sales	-	-	-	-	206,500	-	-	206,500
Other local revenue	96,258	-	192,000	-	-	48,500	-	336,758
From state sources					-	-	-	
State appropriation	1,722,950	-	-	-	-	-	-	1,722,950
Operating grants and contracts	-	-	-	383,492	-	-	-	383,492
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources					-	-	-	
Operating grants and contracts	-	-	-	319,067	-	-	-	319,067
Total revenue	4,721,474	1,789,335	192,000	871,529	206,500	48,500	-	7,829,338
EXPENDITURES								
Salary	2,533,711	-	-	450,845	34,255	-	-	3,018,812
Benefits	1,131,385	-	-	207,687	19,185	-	-	1,358,256
Personal services	3,665,096	-	-	658,532	53,440	-	-	4,377,068
Materials and services	1,458,794	167	-	212,011	161,150	49,000	360,802	2,241,924
Capital outlay	12,000	-	-	12,500	-	-	-	24,500
Debt service - principal	-	1,290,000	90,000	-	-	-	-	1,380,000
Debt service - interest	-	501,176	92,179	-	-	-	-	593,355
Total expenditures	5,135,890	1,791,343	182,179	883,043	214,590	49,000	360,802	8,616,846
Percentage of Total Expenditures	60%	21%	2%	10%	2%	1%	4%	100%
Excess (deficiency) of revenue								
Over (under) expenditures	(414,416)	(2,008)	9,821	(11,514)	(8,090)	(500)	(360,802)	(787,509)
OTHER FINANCING SOURCES (USES)								
Contingency	(770,383)	(248,141)	(53,329)	-	(10,234)	(94,956)	-	(1,177,044)
Unappropriated		-	-	-	-	-	-	-
Transfers from other funds	-	-		11,514	10,000	-	200,000	221,514
Transfers to other funds	(221,514)			-	-	-	-	(221,514)
Total other financing sources (uses)	(991,897)	(248,141)	(53,329)	11,514	(234)	(94,956)	200,000	(1,177,044)
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditure	(1,406,313)	(250,150)	(43,508)	0	(8,324)	(95,456)	(160,802)	(1,964,553)
FUND BALANCE								
7/1/2016 - Beginning fund balance	1,406,313	250,150	43,508	-	8,324	95,457	160,802	1,964,553
6/30/2017 - Ending fund balance	-	-	-	-	-	-	-	-

Statement of Revenues, Expenses and Changes in Fund Balance

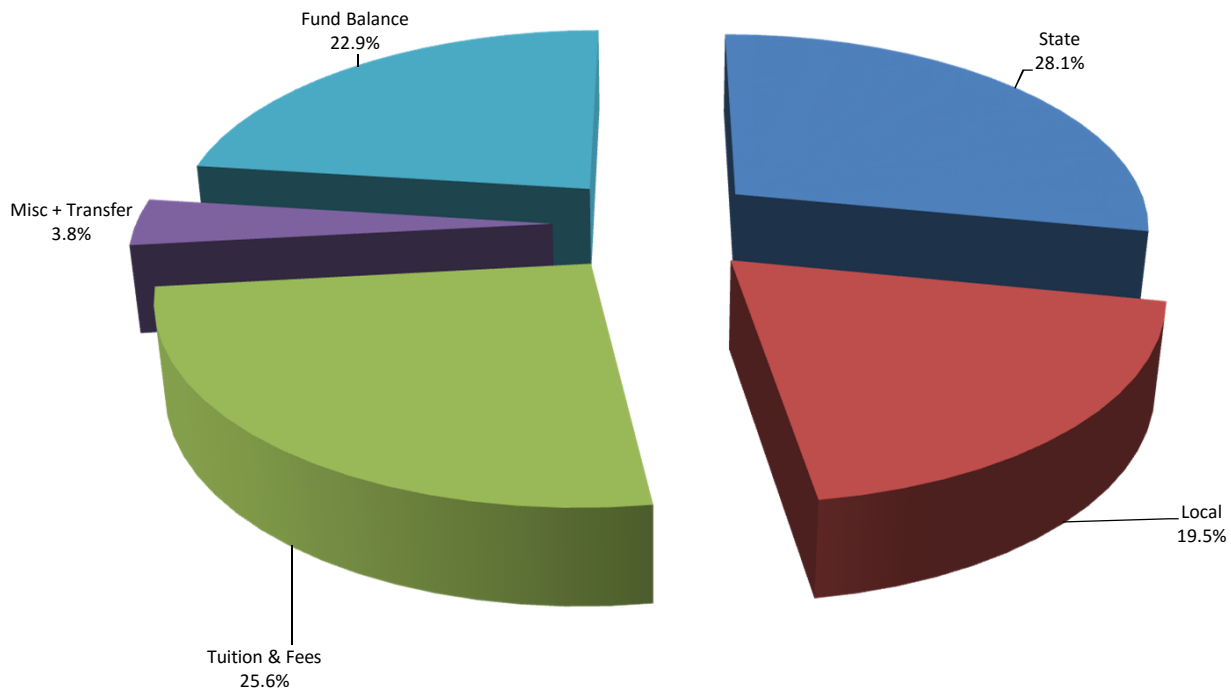
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
REVENUE							
From local sources							
Property taxes	\$ 2,701,623	2,289,275	\$ 3,075,646	2,938,923	\$ 2,982,840	\$ 2,982,840	\$ 2,982,840
Tuition and fees	1,553,715	1,738,183	1,598,365	1,383,536	1,568,311	1,568,311	1,568,311
Operating grants and contracts	126,800	108,158	62,660	149,600	168,970	168,970	168,970
Donations	25,524	1,000	43,241	65,000	130,000	130,000	130,000
Interest income	11,186	12,291	11,028	9,450	10,450	10,450	10,450
Merchandise Sales	228,931	202,025	206,031	220,000	206,500	206,500	206,500
Other local revenue	438,913	229,205	306,676	318,672	336,758	336,758	336,758
From state sources							
State appropriation	1,190,628	1,386,131	1,519,704	1,703,921	1,722,950	1,722,950	1,722,950
Operating grants and contracts	113,821	166,747	45,499	128,204	383,492	383,492	383,492
Construction Funds	136,553	0	19,793	-	-	-	-
From federal sources							
Operating grants and contracts	807,396	747,223	608,401	297,825	319,067	319,067	319,067
Total revenue	7,335,090	6,880,238	7,497,044	7,215,131	7,829,338	7,829,338	7,829,338
EXPENDITURES							
Salary	2,394,062	2,441,085	2,473,805	2,861,663	3,015,054	3,018,812	3,018,812
Benefits	1,060,672	1,188,817	987,770	1,255,527	1,357,124	1,358,256	1,358,256
Personal services	3,454,734	3,629,903	3,461,575	4,117,190	4,372,178	4,377,068	4,377,068
Materials and services	1,940,270	1,755,429	1,750,868	1,673,082	2,246,814	2,241,924	2,241,924
Capital outlay	268,861	14,168	26,887	25,000	24,500	24,500	24,500
Debt service - principal	890,000	1,320,000	1,220,000	1,300,000	1,380,000	1,380,000	1,380,000
Debt service - interest	853,119	690,226	647,718	621,468	593,355	593,355	593,355
Total expenditures	7,406,984	7,409,727	7,107,048	7,736,740	8,616,847	8,616,846	8,616,846
Excess (deficiency) of revenue							
Over (under) expenditures	(71,894)	(529,489)	389,996	(521,609)	(787,509)	(787,509)	(787,509)
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of assets	181,970	0	-	-	-	-	-
Contingency	-	0	-	(969,480)	(1,177,044)	(1,177,044)	(1,177,044)
Unappropriated	-	0	-	-	-	-	-
Transfers from other funds	50,000	55,802	-	16,886	221,514	221,514	221,514
Transfers to other funds	(50,000)	(55,802)	-	(16,886)	(221,514)	(221,514)	(221,514)
Total other financing sources (uses)	181,970	0	-	(969,480)	(1,177,044)	(1,177,044)	(1,177,044)
Excess (deficiency) of revenue & other							
Sources (uses) over (under) expenditures	110,076	(529,489)	389,996	(1,491,089)	(1,964,554)	(1,964,553)	(1,964,553)
FUND BALANCE							
Beginning fund balance	1,540,088	1,650,165	1,120,676	1,491,089	1,964,554	1,964,553	1,964,553
Prior period adjustment							
Ending fund balance	<u>\$ 1,650,164</u>	<u>\$ 1,120,676</u>	<u>\$ 1,510,672</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



general fund

GENERAL FUND RESOURCES

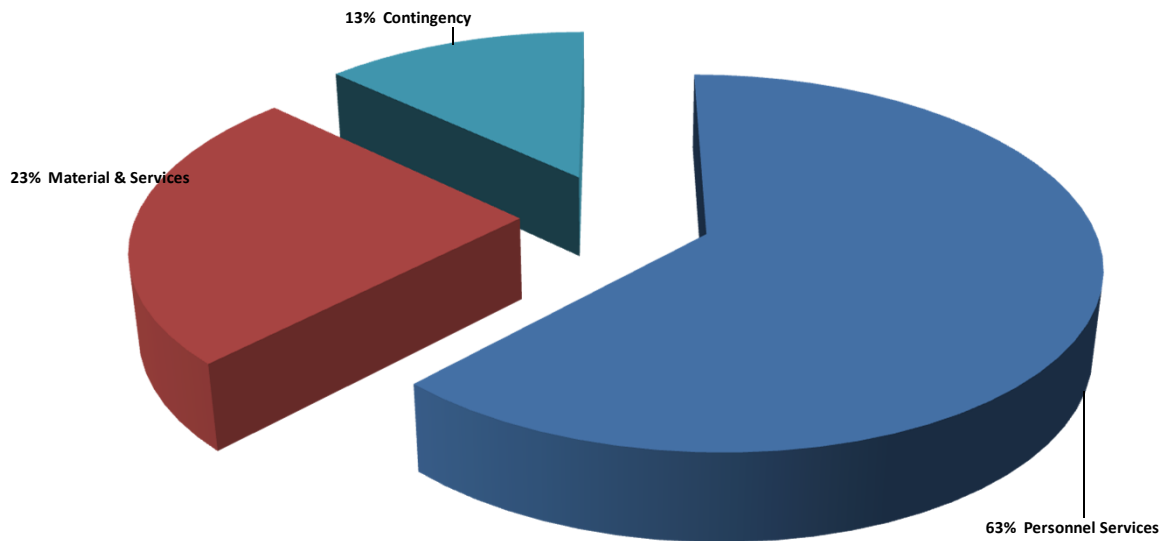
2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	REVENUE BY SOURCE	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
-	-	-	FEDERAL SOURCES	-	-	-
1,386,131	1,519,704	1,703,921	STATE SOURCES	1,722,950	1,722,950	1,722,950
1,090,095	1,145,840	1,199,486	LOCAL TAXES	1,197,955	1,197,955	1,197,955
1,726,671	1,598,365	1,383,536	TUITION AND FEES	1,568,311	1,568,311	1,568,311
46,785	155,783	185,972	MISCELLANEOUS	232,258	232,258	232,258
4,249,682	4,419,692	4,472,915	TOTAL REVENUE	4,721,474	4,721,474	4,721,474
-	150,000		TRANSFERS IN	-	-	-
631,310	817,259	1,082,588	BEGINNING FUND BALANCE	1,406,314	1,406,313	1,406,313
4,880,992	5,386,951	5,555,503	TOTAL RESOURCES	6,127,788	6,127,787	6,127,787

General Fund Resources by Source

GENERAL FUND EXPENDITURES BY CATEGORIES

2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	EXPENDITURES BY CATEGORIES	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
1,940,652	2,048,597	2,539,022	SALARY	2,529,954	2,533,711	2,533,711
959,318	818,951	1,127,736	BENEFITS	1,130,253	1,131,385	1,131,385
2,899,970	2,867,548	3,666,758	PERSONNEL SERVICES	3,660,207	3,665,096	3,665,096
1,107,961	1,315,698	1,149,430	MATERIALS AND SERVICES	1,463,684	1,458,794	1,458,794
-	-	-	CAPITAL OUTLAY	12,000	12,000	12,000
4,007,931	4,183,246	4,816,188	TOTAL EXPENDITURES	5,135,891	5,135,890	5,135,890
55,802	-	16,886	TRANSFERS OUT	221,514	221,514	221,514
817,259	-	722,429	CONTINGENCY	770,384	770,383	770,383
			UNAPPROPRIATED BALANCE			
873,061	-	739,315	TOTAL TRANS/CONTINGENCY/UNAPPROP	991,897	991,897	991,897
4,880,992	4,183,246	5,555,503	TOTAL BUDGET	6,127,788	6,127,787	6,127,787

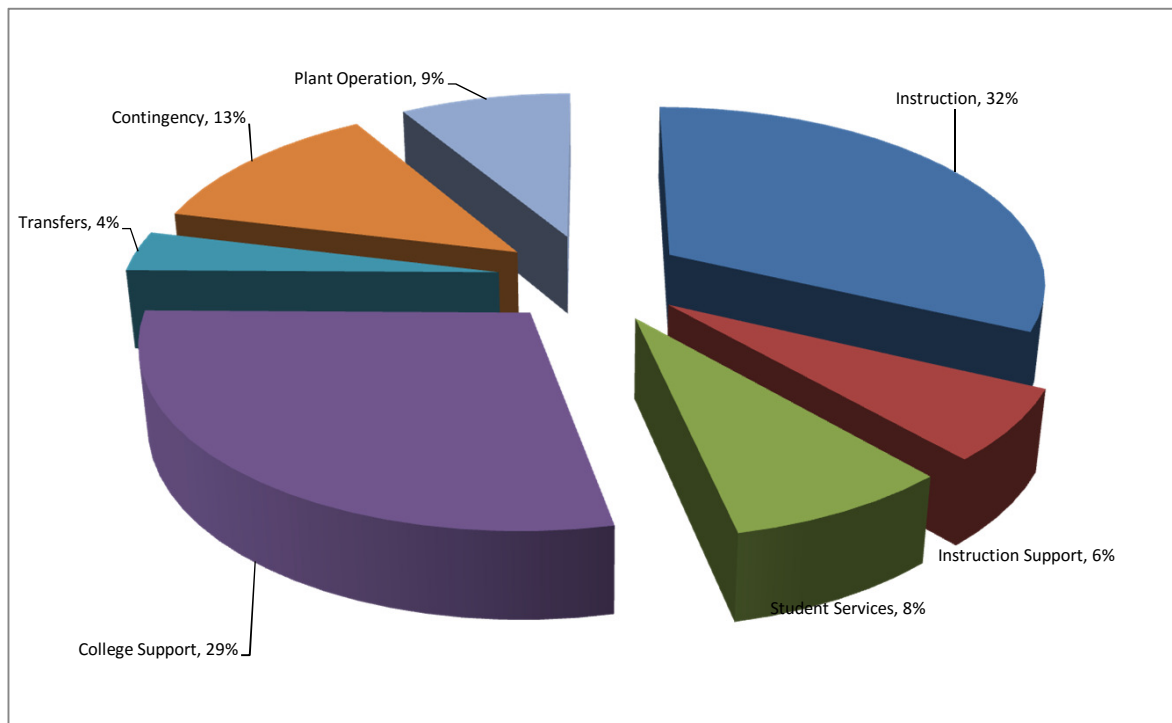
General Fund Expenditures by Categories



GENERAL FUND EXPENDITURES BY FUNCTION

2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	EXPENDITURES BY FUNCTION	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
1,647,274	1,719,159	1,962,091	INSTRUCTION	1,965,296	1,965,296	1,965,296
603,900	348,996	742,845	ACADEMIC SUPPORT	392,990	392,990	392,990
476,976	416,268	484,248	STUDENT SERVICES	499,803	499,803	499,803
836,055	1,220,020	1,141,339	COLLEGE SUPPORT	1,754,341	1,749,451	1,749,451
443,691	478,802	485,665	PLANT OPERATIONS	523,461	528,350	528,350
4,007,896	4,183,246	4,816,188	TOTAL EXPENDITURES	5,135,891	5,135,890	5,135,890
55,802	-	16,886	TRANSFERS OUT	221,514	221,514	221,514
817,259	-	722,429	CONTINGENCY	770,384	770,383	770,383
873,061	-	739,315	TOTAL TRANSFERS & CONTINGENCY	991,897	991,897	991,897
4,880,957	4,183,246	5,555,503	TOTAL BUDGET	6,127,788	6,127,787	6,127,787

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED	NOTES/ COMMENTS
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	3,269	2,929	500	800	800	800	
1112 AQUARIUM SCIENCE	177,118	182,071	177,317	177,330	177,330	177,330	
1114 ENGINEERING	2,432	3,912	3,495	-	-	-	GP program ended
1116 FOREIGN LANGUAGE	77,890	77,219	106,581	77,331	77,331	77,331	
1117 NURSING	402,730	390,674	553,365	491,963	491,963	491,963	Faculty changes
1120 CENTRAL INSTRUCTION	14,012	16,000	17,000	26,000	26,000	26,000	
1121 COLLEGE PREPARATION	94,212	86,986	94,715	90,736	90,736	90,736	
1123 COMPUTER APPLICATIONS	-	7,278	6,973	600	600	600	Add'l funding thru SRF
1124 MATH	172,628	147,455	144,254	184,420	184,420	184,420	One add'l full-time faculty
1126 BIOLOGICAL SCIENCE	102,208	92,407	110,847	180,481	180,481	180,481	One add'l full-time faculty
1134 HEALTH RELATED	10,139	18,491	18,956	26,368	26,368	26,368	
1137 COMMUNITY EDUCATION	-	3,073	5,713	29,583	29,583	29,583	
1140 PHYSICAL SCIENCE	15,978	21,464	21,903	21,280	21,280	21,280	
1142 PSYCHOLOGY	93,131	97,555	132,551	34,149	34,149	34,149	FT faculty retirement
1145 SOCIAL SCIENCE	28,263	35,894	39,794	27,063	27,063	27,063	
1150 VISUAL & PERFORMING ARTS	107,986	88,672	97,624	64,929	64,929	64,929	
1151 HEALTH PROFESSIONS	-	25	42,210	94,388	94,388	94,388	
1152 BUSINESS MGMT	314	399	-	41,893	41,893	41,893	Add'l funding thru SRF
1153 CRIMINAL JUSTICE	-	(76)	57,118	64,658	64,658	64,658	
1156 ENGLISH/WRITING/LITERATURE	226,968	238,393	255,123	199,401	199,401	199,401	
1161 ABE/GED	43,080	70,841	53,766	55,584	55,584	55,584	Add'l funding thru SRF
1165 ESOL	29,449	53,113	46,825	50,204	50,204	50,204	Add'l funding thru SRF
1170 CONTINUING EDUCATION	523	2,723	3,405	1,273	1,273	1,273	
1171 SBDC	44,944	81,662	47,056	24,861	24,861	24,861	Add'l funding thru SRF
TOTAL INSTRUCTION	1,647,274	1,719,159	1,962,090	1,965,296	1,965,296	1,965,296	
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	168,710	148,308	266,905	226,688	226,688	226,688	
2100 SCHEDULES & CATALOG	17,982	18,368	-	-	-	-	Moved to Mktg & PR
2200 LIBRARY	152,499	175,215	184,340	162,052	162,052	162,052	
2300 MEDIA SERVICES	7,961	7,101	7,600	3,750	3,750	3,750	
2350 DISTANCE EDUCATION	3	4	-	500	500	500	
TOTAL ACADEMIC SUPPORT	347,155	348,996	458,845	392,990	392,990	392,990	
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	98,203	99,555	68,576	117,988	117,988	117,988	Centralized M&S
3150 STUDENT SERVICES SUPPORT	-	-	90,253	80,553	80,553	80,553	Dept & Admin Support
3200 ENROLLMENT SERVICES	194,759	132,841	134,327	80,236	80,236	80,236	Manager
3300 GRADUATION	2,169	3,237	1,775	1,775	1,775	1,775	
3400 ACADEMIC ADVISING	121,554	127,760	130,003	108,393	108,393	108,393	
3500 TESTING	60,089	52,584	58,913	51,950	51,950	51,950	Specialist Position
3600 FINANCIAL AID	153	283	-	58,284	58,284	58,284	Specialist Position
3700 DISABLED STUDENT SERVICES	49	9	400	625	625	625	

Description	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED	NOTES/ COMMENTS
TOTAL STUDENT SERVICES	476,976	416,268	484,248	499,803	499,803	499,803	-
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	40,452	39,961	15,338	48,927	48,927	48,927	Includes OCCA dues
5200 OFFICE OF THE PRESIDENT	184,135	299,900	269,822	458,745	395,555	395,555	Includes Strategic Initiative
5250 EXECUTIVE LEADERSHIP	-	-	88,514	82,127	82,127	82,127	
5300 MARKETING & PUBLIC RELATIONS	8,079	6,394	45,086	59,388	59,388	59,388	Includes Catch the Wave
5350 COLLEGE DEVELOPMENT	31,817	58,146	57,408	67,612	67,612	67,612	
5370 FOUNDATION	-	-	42,625	47,579	47,579	47,579	To be paid by Foundation
5400 FINANCE & OPERATIONS	223,355	206,784	264,821	275,112	331,412	331,412	Actg software & implement
5410 HUMAN RESOURCES	102,129	127,113	98,141	94,591	94,591	94,591	
5420 SOUTH COUNTY OPERATIONS	-	-	-	650	650	650	
5430 NORTH COUNTY OPERATIONS	1,063	466	750	2,500	2,500	2,500	
5800 COMMUNICATIONS	-	-	-	-	-	-	
5900 INSTITUTIONAL RESEARCH	-	-	-	41,000	41,000	41,000	LBCC CORE contract
5950 INFORMATION TECHNOLOGY	127,792	168,988	184,333	212,509	212,509	212,509	
6000 COLLEGE SUPPORT	373,977	312,269	358,500	363,600	365,600	365,600	
TOTAL COLLEGE SUPPORT	1,092,799	1,220,020	1,425,339	1,754,341	1,749,451	1,749,451	
PLANT OPERATIONS	Includes expenditures for administrative activities that directly support physical plant operations. Activities related						
6100 PUBLIC SAFETY	-	-	-	10,570	10,570	10,570	
6200 FACILITIES	169,445	206,947	283,965	305,391	310,280	310,280	Facilities Mgr to be hired
6400 CUSTODIAL	89,179	94,491	8,000	-	-	-	No outside vendor
6500 UTILITIES	185,066	177,363	193,700	207,500	207,500	207,500	
TOTAL PLANT OPERATIONS	443,690	478,802	485,665	523,461	528,350	528,350	- -
CONTINGENCY & TRANSFERS	Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold						
9100 CONTINGENCY	-	-	722,429	770,384	770,383	991,897	
91xx TRANSFERS OUT	55,802	-	16,886	221,514	221,514	-	
TOTAL CONTINGENCY & TRANSFERS	55,802	-	739,315	991,897	991,897	991,897	
Total General Fund Expenditures	4,063,696	4,183,246	5,555,503	6,127,788	6,127,787	6,127,787	
Total General Fund Resources	4,880,956	5,386,953	5,555,503	6,127,788	6,127,788	6,127,788	
Ending Fund Balance	817,260	1,203,707	0	0	0	0	



debt service funds

DEBT SERVICE FUNDS

2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ADOPTED	Description	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
383,069	(59,392)	117,388	Beginning Fund Balance	250,150	250,150	250,150
1,200,690	1,929,805	1,739,437	Property Tax Revenue	1,784,885	1,784,885	1,784,885
4,991	4,371	4,200	Interest Earned	4,200	4,200	4,200
0	313	250	Interest Earned on Taxes	250	250	250
1,588,750	1,875,098	1,861,275	TOTAL RESOURCES	2,039,484	2,039,484	2,039,484
EXPENDITURES						
167	128	155	Bank Fees	167	167	167
587,975	548,575	525,575	Interest	501,176	501,176	501,176
1,060,000	1,150,000	1,220,000	Principal Payments	1,290,000	1,290,000	1,290,000
1,648,142	1,698,703	1,745,730	TOTAL MATERIALS & SERVICES	1,791,343	1,791,343	1,791,343
	150,000		INTERFUND TRANSFERS	-	-	-
		115,545	CONTINGENCY	248,141	248,141	248,141
1,648,142	1,848,703	1,861,275	TOTAL EXPENDITURES	2,039,484	2,039,484	2,039,484
(59,392)	26,395	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule

Cash Requirement Calculation	1,898,814
LESS: Default Rate (6.0%)	(113,929)
Current Year Tax Levy	1,784,885

PERS DEBT SERVICE - FUND 7050

RESOURCES						
6,113	10,363	7,412	Beginning Fund Balance	43,508	43,508	43,508
(7)	24	0	Interest Earned	0	0	0
166,186	164,330	170,000	Income-General Fund PERS	192,000	192,000	192,000
172,292	174,717	177,412	TOTAL RESOURCES	235,508	235,508	235,508
EXPENDITURES						
101,929	99,143	95,893	Interest	92,179	92,179	92,179
60,000	70,000	80,000	Principal Payments	90,000	90,000	90,000
161,929	169,143	175,893	TOTAL MATERIALS & SERVICES	182,179	182,179	182,179
0	0	0	INTERFUND TRANSFERS	0	0	0
0	0	1,519	CONTINGENCY	53,329	53,329	53,329
161,929	169,143	177,412	TOTAL EXPENDITURES	235,508	235,508	235,508
10,363	5,573	-	ENDING FUND BALANCE	-	-	-



special revenue funds



SPECIAL REVENUE FUNDS

<u>2013-14 ACTUAL</u>	<u>2014-15 ACTUAL</u>	<u>2015-16 ADOPTED</u>	<u>Description</u>	<u>2016-17 PROPOSED</u>	<u>2016-17 APPROVED</u>	<u>2016-17 ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
<u>RESOURCES</u>						
23,673	10,222	-	Beginning Fund Balance	-		-
747,223	608,401	297,825	Federal	319,067	319,067	319,067
166,747	65,292	128,204	State	383,492	383,492	383,492
108,158	62,660	149,600	Local	168,970	168,970	168,970
-	-	16,886	Interfund Transfers	11,514	11,514	11,514
1,045,801	746,575	592,515	TOTAL RESOURCES	883,043	883,043	883,043
<u>EXPENDITURES</u>						
	415,360	293,726	Salary	450,845	450,845	450,845
	162,452	106,894	Benefits	207,687	207,687	207,687
695,782	577,812	400,620	Personnel Services	658,532	658,532	658,532
339,797	168,764	166,895	Materials & Services	212,011	212,011	212,011
-	-	25,000	Capital	12,500	12,500	12,500
1,035,579	746,575	592,515	TOTAL EXPENDITURES	883,043	883,043	883,043
10,222	0	0	ENDING FUND BALANCE	-	-	-



enterprise funds

ENTERPRISE FUND

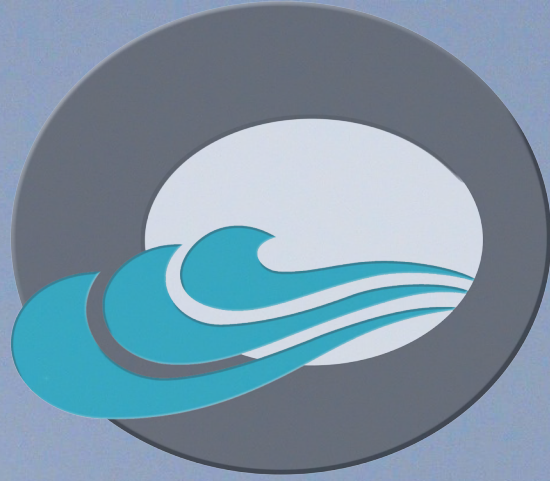
<u>2013-14 ACTUAL</u>	<u>2014-15 ACTUAL</u>	<u>2015-16 ADOPTED</u>	<u>Description</u>	<u>2016-17 PROPOSED</u>	<u>2016-17 APPROVED</u>	<u>2016-17 ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
11,121	2,289	15,373	Beginning Fund Balance	440	440	440
202,025	206,533	220,000	Sale of Goods-Books, Food & Clothing	216,500	216,500	216,500
-	-	-	Other	-	-	-
213,146	208,822	235,373	TOTAL RESOURCES	216,940	216,940	216,940
<u>EXPENDITURES</u>						
8,707	9,848	28,915	Salary	34,255	34,255	34,255
6,016	6,367	20,897	Benefits	19,185	19,185	19,185
14,723	16,215	49,812	Personnel Services	53,440	53,440	53,440
196,135	180,667	162,700	Materials & Services	161,150	161,150	161,150
-	-	-	Capital	-	-	-
-	-	-	Interfund Transfers	-	-	-
-	-	22,860	Contingency	2,350	2,350	2,350
210,858	196,882	235,373	TOTAL EXPENDITURES	216,940	216,940	216,940
2,288	11,941	-	ENDING FUND BALANCE	0	0	0



internal service funds

INTERNAL SERVICE FUNDS

<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ADOPTED</u>	<u>Description</u>	<u>2016-17</u> <u>PROPOSED</u>	<u>2016-17</u> <u>APPROVED</u>	<u>2016-17</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
<u>RESOURCES</u>						
78,493	90,239	74,028	Beginning Fund Balance	52,770	52,770	52,770
12,233	12,373	12,500	General Fund Income	28,250	28,250	28,250
90,726	102,611	86,528	TOTAL RESOURCES	81,020	81,020	81,020
<u>EXPENDITURES</u>						
488	41,859	20,000	Outside Services	30,000	30,000	30,000
488	41,859	20,000	TOTAL MATERIALS & SERVICES	30,000	30,000	30,000
0	0	66,528	Contingency	51,020	51,020	51,020
488	41,859	86,528	TOTAL EXPENDITURES	81,020	81,020	81,020
90,238	60,752	-	ENDING FUND BALANCE	0	0	0
Copying - Fund 3036						
<u>RESOURCES</u>						
18,087	7,054	18,499	Beginning Fund Balance	27,686	27,686	27,686
9,311	22,667	19,625	Copies-General Fund	20,000	20,000	20,000
295	264	450	Income-Paper Sales	250	250	250
28	0	125	Copies-Coin Operated	0	0	0
27,721	29,984	38,699	TOTAL RESOURCES	47,936	47,936	47,936
<u>EXPENDITURES</u>						
4,451	5,689	3,800	Supplies	4,500	4,500	4,500
10,016	5,166	9,300	OSS-Maintenance Agreements	9,500	9,500	9,500
6,200	0	0	Equipment - Under \$5000	5,000	5,000	5,000
20,667	10,855	13,100	TOTAL MATERIALS & SERVICES	19,000	19,000	19,000
0	-	-	Capital	-	-	-
0	0	25,599	Contingency	28,936	28,936	28,936
20,667	10,855	38,699	TOTAL EXPENDITURES	47,936	47,936	47,936
7,054	19,129	-	ENDING FUND BALANCE	0	0	0
Insurance Deductible - Fund 3037						
<u>RESOURCES</u>						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	15,000
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	15,000
<u>EXPENDITURES</u>						
-	-	15,000	Contingency	15,000	15,000	15,000
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	15,000
15,000	15,000	-	ENDING FUND BALANCE	-	-	-



reserve fund

RESERVE FUND

<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ADOPTED</u>	<u>Description</u>	<u>2016-17</u> <u>PROPOSED</u>	<u>2016-17</u> <u>APPROVED</u>	<u>2016-17</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.

<u>RESOURCES</u>						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	105,000
105,000	105,000	105,000	TOTAL RESOURCES	105,000	105,000	105,000
<u>EXPENDITURES</u>						
-	-	105,000	Outside Services	105,000	105,000	105,000
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	105,000	105,000
-	-	-	Equipment - Over \$5000	-	-	-
-	-	-	TOTAL CAPITAL	-	-	-
-	-	105,000	TOTAL EXPENDITURES	105,000	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	0	55,802	Beginning Fund Balance	55,802	55,802	55,802
55,802	55,802	0	Interfund Transfers	200,000	200,000	200,000
55,802	55,802	55,802	TOTAL RESOURCES	255,802	255,802	255,802
<u>EXPENDITURES</u>						
0	0	55,802	Outside Services	255,802	255,802	255,802
-	-	55,802	TOTAL MATERIALS & SERVICES	255,802	255,802	255,802
-	-	55,802	TOTAL EXPENDITURES	255,802	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 | OREGONCOASTCC.ORG

