

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise Fund

HISTORICAL DATA				Summary of Enterprise Fund EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009			
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007								
BEGINNING FUND BALANCE									
1	70,126	(2,978)	(1,670)	1	3040 Beginning Fund Balance, July 1 [Note 5, 13, & 21]	126,650	126,650	126,650	1
2	70,126	(2,978)	(1,670)	2	TOTAL BEGINNING FUND BALANCE	126,650	126,650	126,650	2
TUITION AND FEES									
3				3					3
4	-	-	5,000	4	4500 Tuition:In-State:	-	-	-	4
5	784	15,834	200,000	5	4510 AFEE:A Fee For Educ Exp [Note 14 & 22]	250,000	250,000	250,000	5
6	-	74,574	30,000	6	4520 Contract Training Course [Note 15]	30,000	30,000	30,000	6
7	116,860	-	-	7	4530 Course & Lab Fees	-	-	-	7
8	117,644	90,408	235,000	8	TOTAL TUITION AND FEES [Note 6]	280,000	280,000	280,000	8
SALES & SERVICE									
9				9					9
10	818,871	799,314	900,000	10	4700 Sales & Services [Note 23]	1,100,000	1,100,000	1,100,000	10
11	818,871	799,314	900,000	11	TOTAL SALES & SERVICE	1,100,000	1,100,000	1,100,000	11
OTHER SOURCES									
12				12					12
13	5,334	8,004	2,400	13	4800 Other Sources [Note 1 & 7]	2,400	2,400	2,400	13
14	4,265	1,870	1,000	14	4820 Rental Income [Note 8]	2,200	2,200	2,200	14
15	-	-	50	15	4830 Interest Income	50	50	50	15
16	9,599	9,874	3,450	16	TOTAL OTHER SOURCES	4,650	4,650	4,650	16
TRANSFERS									
17				17					17
18	24,000	4,625	175,000	18	4891 Special Revenue Fund [Note 2, 9, & 16]	-	-	-	18
19	24,000	4,625	175,000	19	TOTAL TRANSFERS	-	-	-	19
20	1,040,240	901,243	1,311,780	20	TOTAL RESOURCES	1,511,300	1,511,300	1,511,300	20
PERSONAL (PERSONNEL) SERVICES									
21				21					21
22				22					22
SALARIES & WAGES									
23				23					23
24	49,741	22,156	60,541	24	5200 Faculty:Part Time: Hourly [Note 10, 17, & 24]	142,500	142,500	142,500	24
25	100,865	100,592	67,721	25	5300 Exempt Staff:Full Time: Annual [Note 18 & 25]	48,401	48,401	48,401	25
26	55,481	42,438	52,472	26	5400 Classified Staff:Full Time:Hourly	54,052	54,052	54,052	26
27	9,986	13,070	20,910	27	5500 Part Time Staff:Hourly [Note M]	49,256	49,256	49,256	27
30	-	648	-	30	5700 Miscellaneous Payroll Expenses	-	-	-	30
28	216,073	178,904	201,644	28	TOTAL SALARIES & WAGES	294,209	294,209	294,209	28
PAYROLL EXPENSES									
29				29					29
30	16,258	13,304	15,393	30	5900 F.I.C.A.	22,510	22,510	22,510	30
31	1,930	2,335	2,386	31	5910 S.A.I.F.	3,706	3,706	3,706	31
32	4,698	2,822	605	32	5911 Unemployment Insurance [Note 3, 11, 19, & 26]	293	293	293	32
33	86	10	-	33	5912 PERS Employee Pickup	-	-	-	33
34	4,709	1,860	5,257	34	5913 PERS Employer Contribution	6,844	6,844	6,844	34
35	7,903	3,967	6,490	35	5914 OPSRP Employer Contribution	8,784	8,784	8,784	35
36	9,962	12,255	13,847	36	5915 Debt Service Contribution	17,563	17,563	17,563	36
37	1,422	1,372	1,119	37	5950 Long-Term Disability	953	953	953	37
38	34,066	37,429	36,720	38	5951 Health Insurance	27,540	27,540	27,540	38
39	3,804	3,835	4,008	39	5952 Dental Insurance	3,006	3,006	3,006	39
40	861	781	789	40	5953 Vision Insurance	592	592	592	40
41	527	463	480	41	5954 Life Insurance	360	360	360	41
44	658	-	-	44	5980 Other Fringe Benefits	-	-	-	44
45	86,884	80,433	87,094	45	TOTAL PAYROLL EXPENSES	92,151	92,151	92,151	45
46	302,957	259,337	288,738	46	TOTAL PERSONAL (PERSONNEL) SERVICES	386,360	386,360	386,360	46

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Enterprise Fund

HISTORICAL DATA						Summary of Enterprise Fund EXPENDITURE DESCRIPTION			Budget For Next Year 2008-2009		
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer						Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007										
47			47	MATERIALS & SERVICES						47	
48	14,926	5,596	16,250	48	6000	Travel [Note 27]	27,450	27,450	27,450	48	
49	18,012	10,142	34,300	49	6100	Supplies	30,500	30,500	30,500	49	
51	273	160	-	51	6200	Equipment & Furniture \$999.99 & under	-	-	-	51	
52	2,004	575	1,460	52	6300	Dues & Fees	1,460	1,460	1,460	52	
53	52,952	22,664	71,900	53	6400	Professional services [Note 27]	49,900	49,900	49,900	53	
54	5,931	6,298	27,350	54	6480	Communication & Correspondence [Note 27]	7,350	7,350	7,350	54	
55	1,148	1,171	1,000	55	6500	Repair & Maintenance	1,000	1,000	1,000	55	
56	(175)	-	-	56	6600	Insurance	-	-	-	56	
57	11,384	574	-	57	6680	Bad Debt & Penalties	-	-	-	57	
59	-	1,129	-	59	6814	Bookstore Donations	-	-	-	59	
58	608,898	590,889	700,000	58	7000	Merchandising (Purchases for Resale) [Note 28]	900,000	900,000	900,000	58	
59	4,908	2,345	24,000	59	9000	Internal Usage Vehicles, Copies, etc [Note 27]	7,000	7,000	7,000	59	
60	720,261	641,543	876,260	60	TOTAL MATERIALS & SERVICES			1,024,660	1,024,660	1,024,660	60
61				61	TRANSFER TO OTHER FUNDS						61
62	20,000	20,000	60,000	62	9100	Transfers to other funds [Note 4, 12, 20, & 29]	50,000	50,000	50,000	62	
63	20,000	20,000	60,000	63	TOTAL TRANSFERS			50,000	50,000	50,000	63
64	1,043,218	920,880	1,224,998	64	TOTAL EXPENDITURES			1,461,020	1,461,020	1,461,020	64
65	(2,978)	(19,637)	86,782	65	UNAPPROPRIATED ENDING FUND BALANCE			50,280	50,280	50,280	65
66	1,040,240	901,243	1,311,780	66	TOTAL REQUIREMENTS			1,511,300	1,511,300	1,511,300	66

2005-2006 Notes

Note 1: Other Sources revenue include ATM commissions maintained by bookstore, Bookstore sales commissions, and miscellaneous Continuing Education revenue.

Note 2: Actual transfers for FY 2005-2006 are the result of moving Continuing Education from Special Revenue to Enterprise Fund to better reflect its actual purpose and activity.

Note 3: During FY 2005-2006, the College's unemployment insurance rate was 2.2% of salary.

Note 4: Enterprise Funds are designed to generate revenue to be used in general campus operations. As such, the Bookstore contribute \$20,000 to the General Fund in FY 2005-2006.

2006-2007 Notes

Note 5: Deficit beginning fund balance due to failure of Customized Training program in certain locations to be a profitable venture. Activities for Pendleton & District Wide were discontinued April 30, 2007.

Note 6: Variance between types of revenue from year to year is the result of the mix of classes, courses, and seminars offered.

Note 7: Other Sources revenue include ATM commissions maintained by bookstore, Bookstore sales commissions, and miscellaneous Continuing Education revenue.

Note 8: Rental Income is generated from Food Service and this income varies depending on the vendor who is contracted to provide food service. The vendor providing this service in FY 2005-2006 did not return and a new vendor was contracted for FY 2006-2007.

Note 9: Actual transfers for FY 2006-2007 are the result of moving the remaining fund balances to complete the closure of the Continuing Education account in the Special Revenue Fund. Sufficient budget authority was not available in FY 2005-2006 to close the account.

Note 10: Faculty: Part-Time varies from year to year since it is dependent upon the mix of classes, courses, and seminars offered.

Note 11: During FY 2006-2007, the College's unemployment insurance rate was 1.4% of salary.

Note 12: Enterprise Funds are designed to generate revenue to be used in general campus operations. As such, the Bookstore contribute \$20,000 to the General Fund in FY 2005-2006.

2007-2008 Notes

Note 13: Deficit beginning fund balance due to failure of Customized Training program in certain locations to be a profitable venture. Activities for Pendleton & District Wider were discontinued April 30, 2007, but budget authority for interfund transfers to cover deficit and close accounts were not available in FY 2006-2007. Therefore, deficit carried over to FY 2007-2008.

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Enterprise Fund

HISTORICAL DATA			Summary of Enterprise Fund EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009		
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007	This Year 2007-2008				

- Note 14:** Increase in AFEE: A Fee for Educational Expense revenue is the result of a stronger emphasis on Continuing Education & Community Education courses.
- Note 15:** Decrease in Contract Training Course revenue is the result of discontinuing Pendleton & District Wide Customized Training during FY 2006-2007. Continuing Education will pick up any training needs in these locations.
- Note 16:** Transfer from Special Revenue Fund for FY 2007-2008 includes the transfer from the President's Discretionary Account to clear up the deficit fund balances for Pendleton & District Wide Customized Training.
- Note 17:** Faculty: Part-Time varies from year to year since it is dependent upon the mix of classes, courses, and seminars offered. Anticipated increase for FY 2007-2008 as a result of a stronger emphasis on Continuing Education & Community Education courses.
- Note 18:** Decrease in Exempt Staff: Full-Time is the net result of discontinuing the District Wide Customized Training and adding a part-time Coordinator of Continuing Education.
- Note 19:** During FY 2007-2008, the College's unemployment insurance rate will be 0.3% of salary.
- Note 20:** Enterprise Funds are designed to generate revenue to be used in general campus operations. As such, the following funds are budgeted to contribute the following amounts in FY 2007-2008 to the General Fund: Hermiston Customized Training \$10,000, Continuing Education \$20,000, & Bookstore \$20,000, and to the Building Fund: Food Service \$10,000.
- 2008-2009 Notes**
- Note 21:** Deficit fund balances as mentioned in Note 13 above were cleared up during FY 2007-2008 resulting in a large increase in the budgeted Beginning Fund Balance for FY 2008-2009.
- Note 22:** Expecting a continued increase in AFEE: A Fee for Educational Expense revenue as the result of more Continuing Education & Community Education courses.
- Note 23:** As a result of an increased number of students served, Bookstore sales are expected to increase for FY 2008-2009.
- Note 24:** Faculty: Part-Time varies from year to year since it is dependent upon the mix of classes, courses, and seminars offered. Anticipated increase for FY 2008-2009 as a result of continuing to offer more Continuing Education & Community Education courses.
- Note 25:** Decrease in Exempt Staff: Full-Time and increase in Part-Time Staff: Hourly is the result of shifting the Coordinator of Continuing Education from the Exempt Staff budget to the Part-Time Staff budget.
- Note 26:** During FY 2008-2009, the College's unemployment insurance rate will be 0.1% of salary.
- Note 27:** Changes in Travel, Professional Services, Communication & Correspondence, and Internal Usage Charges are the result of the reallocation of the Continuing Education budget for FY 2008-2009.
- Note 28:** As a result of an increased number of students served, Bookstore merchandising purchases are expected to increase for FY 2008-2009. This amount should give the Bookstore sufficient budget authority for the year.
- Note 29:** Enterprise Funds are designed to generate revenue to be used in general campus operations. As such, the following funds will contribute the following amounts in FY 2008-2009 to the General Fund: Hermiston Customized Training \$10,000, Continuing Education \$20,000, and Bookstore \$20,000.

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Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

	HISTORICAL DATA			Dept 2100 Customized Training Baker EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007							
					BEGINNING FUND BALANCE				
1	8,275	11,532	11,534	1	3040 Beginning Fund Balance, July 1 [Note 3]	7,000	7,000	7,000	1
2	8,275	11,532	11,534	2	TOTAL BEGINNING FUND BALANCE	7,000	7,000	7,000	2
3				3	TUITION AND FEES				3
4	-	2	5,000	4	4520 Contract Training Course	5,000	5,000	5,000	4
5	3,695	-	-	5	4530 Course & Lab Fees	-	-	-	5
6	3,695	2	5,000	6	TOTAL TUITION AND FEES	5,000	5,000	5,000	6
7	11,970	11,534	16,534	7	TOTAL RESOURCES [Note 2]	12,000	12,000	12,000	7
8				8					8
9				9	PERSONAL (PERSONNEL) SERVICES				9
10				10	SALARIES & WAGES				10
11	175	-	3,075	11	5200 Faculty: Part Time: Hourly	4,000	4,000	4,000	11
12	175	-	3,075	12	TOTAL SALARIES & WAGES	4,000	4,000	4,000	12
13				13	PAYROLL EXPENSES				13
14	13	-	235	14	5900 F.I.C.A.	306	306	306	14
15	1	-	12	15	5910 S.A.I.F.	16	16	16	15
16	4	-	9	16	5911 Unemployment Insurance	4	4	4	16
17	12	-	173	17	5913 PERS Employer Contribution	150	150	150	17
18	16	-	191	18	5915 Debt Service Contribution	165	165	165	18
19	46	-	620	19	TOTAL PAYROLL EXPENSES	641	641	641	19
20	221	-	3,695	20	TOTAL PERSONAL (PERSONNEL) SERVICES	4,641	4,641	4,641	20
21				21	MATERIALS & SERVICES				21
22	-	-	1,500	22	6000 Travel	1,500	1,500	1,500	22
23	217	-	2,000	23	6100 Supplies	2,000	2,000	2,000	23
24	-	-	2,500	24	6400 Professional services	2,500	2,500	2,500	24
25	217	-	6,000	25	TOTAL MATERIALS & SERVICES [Note 2]	6,000	6,000	6,000	25
26				26	TRANSFER TO OTHER FUNDS				26
27	-	-	-	27	9100 Transfers [Note 3 & 5]	-	-	-	27
28	-	-	-	28	TOTAL TRANSFERS	-	-	-	28
29	438	-	9,695	29	TOTAL EXPENDITURES [Note 1 & 4]	10,641	10,641	10,641	29
30	11,532	11,534	6,839	30	UNAPPROPRIATED ENDING FUND BALANCE	1,359	1,359	1,359	30
31	11,970	11,534	16,534	31	TOTAL REQUIREMENTS	12,000	12,000	12,000	31

2006-2007 Notes

Note 1: Budget increased due to expectations that activity will increase.

Note 2: Classes budgeted for expenditures and contracted services to teach classes.

2007-2008 Notes

Note 3: The beginning balance is different than the budgeted ending fund balance, due to no activity.

Note 4: Budget authority purposes.

2008-2009 Notes

Note 5: No transfer to the General Fund due to minimal activity in the account.

Blue Mountain Community College
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Enterprise

HISTORICAL DATA				Dept 2100 Customized Training Hermiston EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009		
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007							
BEGINNING FUND BALANCE								
1	2,204	5,781	9,701	1	3040 Beginning Fund Balance, July 1 [Note 4 & 5]	15,000	15,000	15,000
2	2,204	5,781	9,701	2	TOTAL BEGINNING FUND BALANCE	15,000	15,000	15,000
TUITION AND FEES								
4	-	45,515	15,000	4	4520 Contract Training Course [Note 1 & 3]	15,000	15,000	15,000
5	15,203	-	-	5	4530 Course & Lab Fees	-	-	-
6	15,203	45,515	15,000	6	TOTAL TUITION AND FEES	15,000	15,000	15,000
OTHER SOURCES								
8	150	125	-	8	4820 Rental Income [Note 6]	1,200	1,200	1,200
9	150	125	-	9	TOTAL OTHER SOURCES	1,200	1,200	1,200
TRANSFERS								
11	-	(1,457)	-	11	4899 Intrafund Transfer	-	-	-
12	-	(1,457)	-	12	TOTAL TRANSFERS	-	-	-
13	17,557	49,964	24,701	13	TOTAL RESOURCES	31,200	31,200	31,200
PERSONAL (PERSONNEL) SERVICES								
SALARIES & WAGES								
17	8,250	10,339	9,000	17	5200 Faculty: Part Time: Hourly	11,000	11,000	11,000
18	162	-	-	18	5500 Part Time Staff: Hourly	-	-	-
19	8,412	10,339	9,000	19	TOTAL SALARIES & WAGES	11,000	11,000	11,000
PAYROLL EXPENSES								
21	643	791	627	21	5900 F.I.C.A.	842	842	842
22	30	36	33	22	5910 S.A.L.F.	44	44	44
23	185	158	25	23	5911 Unemployment Insurance	11	11	11
24	54	-	-	24	5912 PERS Employee Pickup	-	-	-
25	375	245	462	25	5913 PERS Employer Contribution	414	414	414
26	54	201	-	26	5914 OPSRP Employer Contribution	-	-	-
27	645	814	509	27	5915 Debt Service Contribution	455	455	455
28	5	8	-	28	5950 Long-Term Disability	-	-	-
29	82	1,570	-	29	5951 Health Insurance	-	-	-
30	9	-	-	30	5952 Dental Insurance	-	-	-
31	2	3	-	31	5953 Vision Insurance	-	-	-
32	1	2	-	32	5954 Life Insurance	-	-	-
33	2,085	3,828	1,656	33	TOTAL PAYROLL EXPENSES	1,766	1,766	1,766
34	10,497	14,167	10,656	34	TOTAL PERSONAL (PERSONNEL) SERVICES	12,766	12,766	12,766
MATERIALS & SERVICES								
36	391	1,036	800	36	6000 Travel	800	800	800
37	888	728	1,000	37	6100 Supplies	1,000	1,000	1,000
38	1,279	1,764	1,800	38	TOTAL MATERIALS & SERVICES	1,800	1,800	1,800
TRANSFER TO OTHER FUNDS								
40	-	-	10,000	40	9100 Transfers [Note 7]	10,000	10,000	10,000
41	-	-	10,000	41	TOTAL TRANSFERS	10,000	10,000	10,000
42	11,776	15,931	22,456	42	TOTAL EXPENDITURES [Note 2]	24,566	24,566	24,566
43	5,781	34,033	2,245	43	UNAPPROPRIATED ENDING FUND BALANCE	6,634	6,634	6,634
44	17,557	49,964	24,701	44	TOTAL REQUIREMENTS	31,200	31,200	31,200

2005-2006 Notes

Note 1: Anticipated increase from contracted training courses.

2006-2007 Notes

Note 2: Expenditure category is budgeted accordingly to historical data.

Note 3: Revenue generated by Contract Training Courses.

2007-2008 Notes

Note 4: Revenue collected is included in the beginning fund balance transfer.

2008-2009 Notes

Note 5: Beginning Fund Balance will increase.

Note 6: Rental income includes payments for rented office space.

Note 7: Budget transfer made to the General Fund.

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HISTORICAL DATA			Dept 2100 Customized Training Milton-Freewater EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009					
Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007								
			BEGINNING FUND BALANCE						
1	19,753	16,759	22,650	1	3040 Beginning Fund Balance, July 1 [Note 1 & 2]	22,650	22,650	22,650	1
2	19,753	16,759	22,650	2	TOTAL BEGINNING FUND BALANCE	22,650	22,650	22,650	2
			TUITION AND FEES						
3			5,000	3					3
4	-	-	5,000	4	4500 Tuition: In-State	-	-	-	4
5	-	6,342	10,000	5	4520 Contract Training Course	10,000	10,000	10,000	5
6	1,212	-	-	6	4530 Course & Lab Fees	-	-	-	6
7	1,212	6,342	15,000	7	TOTAL TUITION AND FEES	10,000	10,000	10,000	7
8	20,965	23,101	37,650	8	TOTAL RESOURCES	32,650	32,650	32,650	8
			PERSONAL (PERSONNEL) SERVICES						
			SALARIES & WAGES						
12	3,385	438	15,000	12	5200 Faculty: Part Time: Hourly	10,000	10,000	10,000	12
13	3,385	438	15,000	13	TOTAL SALARIES & WAGES	10,000	10,000	10,000	13
			PAYROLL EXPENSES						
15	259	34	1,176	15	5900 F.I.C.A.	765	765	765	15
16	11	1	62	16	5910 S.A.I.F.	40	40	40	16
17	75	6	46	17	5911 Unemployment Insurance	10	10	10	17
18	96	29	867	18	5913 PERS Employer Contribution	376	376	376	18
19	130	36	954	19	5915 Debt Service Contribution	414	414	414	19
20	571	106	3,105	20	TOTAL PAYROLL EXPENSES	1,605	1,605	1,605	20
21	3,956	544	18,105	21	TOTAL PERSONAL (PERSONNEL) SERVICES	11,605	11,605	11,605	21
			MATERIALS & SERVICES						
23	-	-	5,300	23	6000 Travel	4,000	4,000	4,000	23
24	-	-	5,000	24	6100 Supplies	4,000	4,000	4,000	24
25	250	(100)	5,000	25	6400 Professional services	4,000	4,000	4,000	25
26	-	7	-	26	9000 Internal Usage Vehicles, Copies, etc.	-	-	-	26
27	250	(93)	15,300	27	TOTAL MATERIALS & SERVICES [Note 3]	12,000	12,000	12,000	27
			TRANSFER TO OTHER FUNDS						
29	-	-	-	29	9100 Transfers [Note 2]	-	-	-	29
30	-	-	-	30	TOTAL TRANSFERS	-	-	-	30
31	4,206	451	33,405	31	TOTAL EXPENDITURES [Note 4]	23,605	23,605	23,605	31
32	16,759	22,650	4,245	32	UNAPPROPRIATED ENDING FUND BALANCE	9,045	9,045	9,045	32
33	20,965	23,101	37,650	33	TOTAL REQUIREMENTS	32,650	32,650	32,650	33

2006-2007 Notes

Note 1: Budget decreased due to level of staffing activity, new director has resulted in increased activity.

2007-2008 Notes

Note 2: Transfer to the General Fund did not occur. Beginning balance dropped due to decrease activity.

Note 3: Budget authority purposes.

2008-2009 Notes

Note 4: Budget authority purposes due to no activity.

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HISTORICAL DATA			Dept 2100 Customized Training Pendleton EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009					
Actual		Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
			BEGINNING FUND BALANCE							
1	(13,082)	(28,261)	(27,000)	1	3040	Beginning Fund Balance, July 1 [Note 4]	-	-	-	1
2	(13,082)	(28,261)	(27,000)	2	TOTAL BEGINNING FUND BALANCE		-	-	-	2
3				3	TUITION AND FEES					3
4	-	1,290	-	4	4520	Contract Training Course	-	-	-	4
5	360	-	-	5	4530	Course & Lab Fees	-	-	-	5
6	360	1,290	-	6	TOTAL TUITION AND FEES [Note 1]		-	-	-	6
7				7	TRANSFERS					7
8	-	-	27,000	8	4891	Special Revenue Fund [Note 3]	-	-	-	8
9	-	420	-	9	4899	Intrafund Transfer	-	-	-	9
10	-	420	27,000	10	TOTAL TRANSFERS		-	-	-	10
11	(12,722)	(26,551)	-	11	TOTAL RESOURCES		-	-	-	11
12				12						12
13				13	PERSONAL (PERSONNEL) SERVICES					13
14				14	SALARIES & WAGES					14
15	310	-	-	15	5200	Faculty: Part Time: Hourly	-	-	-	15
16	10,545	-	-	16	5300	Exempt Staff: Full Time: Annual	-	-	-	16
17	10,855	-	-	17	TOTAL SALARIES & WAGES		-	-	-	17
18				18	PAYROLL EXPENSES					18
19	699	-	-	19	5900	F.I.C.A.	-	-	-	19
20	36	-	-	20	5910	S.A.I.F.	-	-	-	20
21	223	-	-	21	5911	Unemployment Insurance	-	-	-	21
22	706	-	-	22	5913	PERS Employer Contribution	-	-	-	22
23	11	-	-	23	5914	QPSRP Employer Contribution	-	-	-	23
24	959	-	-	24	5915	Debt Service Contribution	-	-	-	24
25	93	-	-	25	5950	Long-Term Disability	-	-	-	25
26	1,755	-	-	26	5951	Health Insurance	-	-	-	26
27	202	-	-	27	5952	Dental Insurance	-	-	-	27
28	40	-	-	28	5953	Vision Insurance	-	-	-	28
29	24	-	-	29	5954	Life Insurance	-	-	-	29
30	(130)	-	-	30	5980	Other Fringe Benefits	-	-	-	30
31	4,618	-	-	31	TOTAL PAYROLL EXPENSES		-	-	-	31
32	15,473	-	-	32	TOTAL PERSONAL (PERSONNEL) SERVICES		-	-	-	32
33				33	MATERIALS & SERVICES					33
34	26	-	-	34	6000	Travel	-	-	-	34
35	40	1	-	35	9000	Internal Usage Vehicles, Copies, etc.	-	-	-	35
36	66	1	-	36	TOTAL MATERIALS & SERVICES		-	-	-	36
37	15,539	1	-	37	TOTAL EXPENDITURES [Note 2]		-	-	-	37
38	(28,261)	(26,552)	-	38	UNAPPROPRIATED ENDING FUND BALANCE		-	-	-	38
39	(12,722)	(26,551)	-	39	TOTAL REQUIREMENTS		-	-	-	39

Account
Closed
April 30,
2007

2006-2007 Notes

Note 1: Budget has been increased to allow spending authority assuming increased activity.

2007-2008 Notes

Note 2: Account closed due to no activity.

Note 3: Transfer from President's Discretionary Fund to cover deficit.

Note 4: No additional revenue was collected expenditures continued to occur.

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA				Dept 2100 Customized Training District Wide EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009					
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
1	33,955	(53,860)	(148,000)	1	3040	BEGINNING FUND BALANCE				
2	33,955	(53,860)	(148,000)	2		Beginning Fund Balance, July 1 [Note 5]				1
3				3		TOTAL BEGINNING FUND BALANCE				2
4		21,425	-	4	4520	TUITION AND FEES				3
5	93,342		-	5	4530	Contract Training Course				4
6	93,342	21,425	-	6		Course & Lab Fees				5
7				7		TOTAL TUITION AND FEES				6
8			148,000	8	4891	TRANSFERS				7
9		1,037	-	9	4899	Special Revenue Fund [Note 4]				8
10		1,037	148,000	10		Intrafund Transfer				9
11	127,297	(31,398)	-	11		TOTAL TRANSFERS				10
12				12		TOTAL RESOURCES				11
13				13		PERSONAL (PERSONNEL) SERVICES				12
14				14		SALARIES & WAGES				13
15	35,492	8,343	-	15	5200	Faculty: Part Time: Hourly				14
16	45,375	54,223	-	16	5300	Exempt Staff: Full Time: Annual [Note 1 & 2]				15
17	7,846		-	17	5400	Classified Staff: Full Time: Hourly				16
18		1,268	-	18	5500	Part Time Staff: Hourly				17
19		648	-	19	5700	Miscellaneous Payroll Expenses				18
20	88,713	64,482	-	20		TOTAL SALARIES & WAGES				19
21				21		PAYROLL EXPENSES				20
22	6,829	4,814	-	22	5900	F.I.C.A.				21
23	300	210	-	23	5910	S.A.L.F.				22
24	1,964	1,085	-	24	5911	Unemployment Insurance				23
25	32		-	25	5912	PERS Employee Pickup				24
26	717	511	-	26	5913	PERS Employer Contribution				25
27	4,582	1,670	-	27	5914	OPSRP Employer Contribution				26
28	2,865	4,814	-	28	5915	Debt Service Contribution				27
29	465	523	-	29	5950	Long-Term Disability				28
30	10,451	10,428	-	30	5951	Health Insurance				29
31	1,173	1,084	-	31	5952	Dental Insurance				30
32	235	232	-	32	5953	Vision Insurance				31
33	143	138	-	33	5954	Life Insurance				32
34	788		-	34	5980	Other Fringe Benefits				33
35	30,544	25,509	-	35		TOTAL PAYROLL EXPENSES				34
36	119,257	89,991	-	36		TOTAL PERSONAL (PERSONNEL) SERVICES				35
37				37		MATERIALS & SERVICES				36
38	14,165	4,438	-	38	6000	Travel				37
39	7,539	2,056	-	39	6100	Supplies				38
40	46	160	-	40	6200	Equipment & Furniture \$999.99 & under				39
41	38,052	2,036	-	41	6400	Professional services				40
42	1,224	429	-	42	6480	Communication & Correspondence				41
43	255	403	-	43	6500	Repair & Maintenance				42
44	(175)		-	44	6600	Insurance				43
45	794	306	-	45	9000	Internal Usage Vehicles, Copies, etc.				44
46	61,900	9,828	-	46		TOTAL MATERIALS & SERVICES				45
47	181,157	99,819	-	47		TOTAL EXPENDITURES [Note 3]				46
48	(53,860)	(131,217)	-	48		UNAPPROPRIATED ENDING FUND BALANCE				47
49	127,297	(31,398)	-	49		TOTAL REQUIREMENTS				48

Account
Closed
April 30,
2007

2005-2006 Notes

Note 1: Represents .25 full-time employee.

2006-2007 Notes

Note 2: Revenue generated is sufficient to continue with a temporary full-time employee.

2007-2008 Notes

Note 3: Account closed due to no activity.

Note 4: Transfer from President's Discretionary Fund to cover deficit.

Note 5: No additional revenue was collected expenditures continued to occur.

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA				Dept 3120 Distance Education EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009		
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007							
				BEGINNING FUND BALANCE				
1	-	(152)	-	1	3040 Beginning Fund Balance, July 1	-	-	1
2	-	(152)	-	2	TOTAL BEGINNING FUND BALANCE	-	-	2
3				3	TRANSFERS			3
4	-	152	-	4	4899 Intrafund Transfer	-	-	4
5	-	152	-	5	TOTAL TRANSFERS	-	-	5
6	-	-	-	6	TOTAL RESOURCES			6
7				7				7
8				8	PERSONAL (PERSONNEL) SERVICES			8
9				9	SALARIES & WAGES			9
10	120	-	-	10	5200 Faculty: Part Time: Hourly	-	-	10
11	120	-	-	11	TOTAL SALARIES & WAGES	-	-	11
12				12	PAYROLL EXPENSES			12
13	9	-	-	13	5900 F.I.C.A.	-	-	13
14	1	-	-	14	5910 S.A.I.F.	-	-	14
15	3	-	-	15	5911 Unemployment Insurance	-	-	15
16	8	-	-	16	5913 PERS Employer Contribution	-	-	16
17	11	-	-	17	5915 Debt Service Contribution	-	-	17
18	32	-	-	18	TOTAL PAYROLL EXPENSES	-	-	18
19	152	-	-	19	TOTAL PERSONAL (PERSONNEL) SERVICES	-	-	19
20				20	MATERIALS & SERVICES			20
20	152	-	-	20	TOTAL EXPENDITURES [Note 1]	-	-	20
21	(152)	-	-	21	UNAPPROPRIATED ENDING FUND BALANCE	-	-	21
22	-	-	-	22	TOTAL REQUIREMENTS	-	-	22

Inactive
Account

2007-2008 Notes

Note 1: Actuals expenditures should have been in Dept. 3131.

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

	HISTORICAL DATA			Dept 01-3131 Continuing Education Baker EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009						
	Actual		Adopted Budget This Year 2007-2008		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
				BEGINNING FUND BALANCE							
1	-	-	-	1	3040	Beginning Fund Balance, July 1	5,000	5,000	5,000	1	
2	-	-	-	2	TOTAL BEGINNING FUND BALANCE			5,000	5,000	5,000	2
3				3	TUITION AND FEES						
4	-	-	-	4	4510	AFEE: A Fee For Educ Exp	50,000	50,000	50,000	4	
5	-	-	-	5	TOTAL TUITION AND FEES			50,000	50,000	50,000	5
6	-	-	-	6	TOTAL RESOURCES [Note 2]			55,000	55,000	55,000	6
7				7	PERSONAL (PERSONNEL) SERVICES						
8				8	SALARIES & WAGES						
9	-	-	-	9	5200	Faculty: Part Time: Hourly	25,000	25,000	25,000	10	
10	-	-	-	10	TOTAL SALARIES & WAGES			25,000	25,000	25,000	11
11				11	PAYROLL EXPENSES						
12	-	-	-	12	5900	F.I.C.A.	1,913	1,913	1,913	13	
13	-	-	-	13	5910	S.A.I.F.	100	100	100	14	
14	-	-	-	14	5911	Unemployment Insurance	25	25	25	15	
15	-	-	-	15	5913	PERS Employer Contribution	940	940	940	16	
16	-	-	-	16	5915	Debt Service Contribution	1,034	1,034	1,034	17	
17				17	TOTAL PAYROLL EXPENSES			4,012	4,012	4,012	18
18				18	TOTAL PERSONAL (PERSONNEL) SERVICES			29,012	29,012	29,012	19
19				19	MATERIALS & SERVICES						
20	-	-	-	20	6000	Travel	5,000	5,000	5,000	21	
21	-	-	-	21	6100	Supplies	5,000	5,000	5,000	22	
22	-	-	-	22	6400	Professional services	6,000	6,000	6,000	23	
23				23	TOTAL MATERIALS & SERVICES			16,000	16,000	16,000	24
24				24	TOTAL EXPENDITURES [Note 1 & 2]			45,012	45,012	45,012	25
25				25	UNAPPROPRIATED ENDING FUND BALANCE			9,988	9,988	9,988	26
26				26	TOTAL REQUIREMENTS			55,000	55,000	55,000	27

2008-2009 Notes

Note 1: During FY 2007-2008, the College has placed more emphasis on offering Continuing Education and Community Education courses. As a result, the Continuing Ed & Community Ed activities at all the BMCC locations have increased. In the past, all Continuing Education has been budgeted on one budget page. For FY 2008-2009, we are including separate pages for all BMCC locations. All prior year budget & actual amounts are still included on the budget page for Continuing Education District Wide (99-3131).

Note 2: With the increased emphasis on Continuing Education & Community Education courses, we are not sure what volume of activity will take place at BMCC - Baker. The FY 2007-2008 activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

New budget page in FY 2008-2009; Prior years activity on District Wide page

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA			Dept 03-3131 Continuing Education Hermiston EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009			
Actual		Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007							
			BEGINNING FUND BALANCE					
1	-	-	1	3040 Beginning Fund Balance, July 1	2,000	2,000	2,000	1
2	-	-	2	TOTAL BEGINNING FUND BALANCE	2,000	2,000	2,000	2
3	-	-	3	TUITION AND FEES				
4	-	-	4	4510 AFEE: A Fee For Educ Exp	25,000	25,000	25,000	4
5	-	-	5	TOTAL TUITION AND FEES	25,000	25,000	25,000	5
6	-	-	6	TOTAL RESOURCES [Note 2]	27,000	27,000	27,000	6
7	-	-	7					
8	-	-	8	PERSONAL (PERSONNEL) SERVICES				
9	-	-	9	SALARIES & WAGES				
10	-	-	10	5200 Faculty: Part Time: Hourly	15,000	15,000	15,000	10
11	-	-	11	TOTAL SALARIES & WAGES	15,000	15,000	15,000	11
12	-	-	12	PAYROLL EXPENSES				
13	-	-	13	5900 F.I.C.A.	1,148	1,148	1,148	13
14	-	-	14	5910 S.A.I.F.	60	60	60	14
15	-	-	15	5911 Unemployment Insurance	15	15	15	15
16	-	-	16	5913 PERS Employer Contribution	564	564	564	16
17	-	-	17	5915 Debt Service Contribution	621	621	621	17
18	-	-	18	TOTAL PAYROLL EXPENSES	2,408	2,408	2,408	18
19	-	-	19	TOTAL PERSONAL (PERSONNEL) SERVICES	17,408	17,408	17,408	19
20	-	-	20	MATERIALS & SERVICES				
21	-	-	21	6000 Travel	2,000	2,000	2,000	21
22	-	-	22	6100 Supplies	2,000	2,000	2,000	22
23	-	-	23	6400 Professional services	3,000	3,000	3,000	23
24	-	-	24	TOTAL MATERIALS & SERVICES	7,000	7,000	7,000	24
25	-	-	25	TOTAL EXPENDITURES [Note 1 & 2]	24,408	24,408	24,408	25
26	-	-	26	UNAPPROPRIATED ENDING FUND BALANCE	2,592	2,592	2,592	26
27	-	-	27	TOTAL REQUIREMENTS	27,000	27,000	27,000	27

2008-2009 Notes

Note 1: During FY 2007-2008, the College has placed more emphasis on offering Continuing Education and Community Education courses. As a result, the Continuing Ed & Community Ed activities at all the BMCC locations have increased. In the past, all Continuing Education has been budgeted on one budget page. For FY 2008-2009, we are including separate pages for all BMCC locations. All prior year budget & actual amounts are still included on the budget page for Continuing Education District Wide (99-3131).

Note 2: With the increased emphasis on Continuing Education & Community Education courses, we are not sure what volume of activity will take place at BMCC - Hermiston. The FY 2007-2008 activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

New budget page in FY 2008-2009; Prior years activity on District Wide page

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA			Dept 04-3131 Continuing Education Milton-Freewater EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009			
Actual		Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007							
			BEGINNING FUND BALANCE					
1	-	-	1	3040 Beginning Fund Balance, July 1	1,000	1,000	1,000	1
2	-	-	2	TOTAL BEGINNING FUND BALANCE	1,000	1,000	1,000	2
3	-	-	3	TUITION AND FEES				
4	-	-	4	4510 AFEE: A Fee For Educ Exp	25,000	25,000	25,000	4
5	-	-	5	TOTAL TUITION AND FEES	25,000	25,000	25,000	5
6	-	-	6	TOTAL RESOURCES [Note 2]	26,000	26,000	26,000	6
7	-	-	7					
8	-	-	8	PERSONAL (PERSONNEL) SERVICES				
9	-	-	9	SALARIES & WAGES				
10	-	-	10	5200 Faculty: Part Time: Hourly	15,000	15,000	15,000	10
11	-	-	11	TOTAL SALARIES & WAGES	15,000	15,000	15,000	11
12	-	-	12	PAYROLL EXPENSES				
13	-	-	13	5900 F.I.C.A.	1,148	1,148	1,148	13
14	-	-	14	5910 S.A.I.F.	60	60	60	14
15	-	-	15	5911 Unemployment Insurance	15	15	15	15
16	-	-	16	5913 PERS Employer Contribution	564	564	564	16
17	-	-	17	5915 Debt Service Contribution	621	621	621	17
18	-	-	18	TOTAL PAYROLL EXPENSES	2,408	2,408	2,408	18
19	-	-	19	TOTAL PERSONAL (PERSONNEL) SERVICES	17,408	17,408	17,408	19
20	-	-	20	MATERIALS & SERVICES				
21	-	-	21	6000 Travel	2,000	2,000	2,000	21
22	-	-	22	6100 Supplies	2,000	2,000	2,000	22
23	-	-	23	6400 Professional services	3,000	3,000	3,000	23
24	-	-	24	TOTAL MATERIALS & SERVICES	7,000	7,000	7,000	24
25	-	-	25	TOTAL EXPENDITURES [Note 1 & 2]	24,408	24,408	24,408	25
26	-	-	26	UNAPPROPRIATED ENDING FUND BALANCE	1,592	1,592	1,592	26
27	-	-	27	TOTAL REQUIREMENTS	26,000	26,000	26,000	27

2008-2009 Notes

Note 1: During FY 2007-2008, the College has placed more emphasis on offering Continuing Education and Community Education courses. As a result, the Continuing Ed & Community Ed activities at all the BMCC locations have increased. In the past, all Continuing Education has been budgeted on one budget page. For FY 2008-2009, we are including separate pages for all BMCC locations. All prior year budget & actual amounts are still included on the budget page for Continuing Education District Wide (99-3131).

Note 2: With the increased emphasis on Continuing Education & Community Education courses, we are not sure what volume of activity will take place at BMCC - Milton-Freewater. The FY 2007-2008 activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

New budget page in FY 2008-2009; Prior years activity on District Wide page

Blue Mountain Community College
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA			Dept 05-3131 Continuing Education Pendleton EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009		
Actual 2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007	Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
				BEGINNING FUND BALANCE			
1	-	-	1	3040 Beginning Fund Balance, July 1	-	-	-
2	-	-	2	TOTAL BEGINNING FUND BALANCE	-	-	-
3	-	-	3	TUITION AND FEES			
4	-	-	4	4510 AFEE: A Fee For Educ Exp	25,000	25,000	25,000
5	-	-	5	TOTAL TUITION AND FEES	25,000	25,000	25,000
6	-	-	6	TOTAL RESOURCES [Note 2]	25,000	25,000	25,000
7	-	-	7				
8	-	-	8	PERSONAL (PERSONNEL) SERVICES			
9	-	-	9	SALARIES & WAGES			
10	-	-	10	5200 Faculty: Part Time: Hourly	15,000	15,000	15,000
11	-	-	11	TOTAL SALARIES & WAGES	15,000	15,000	15,000
12	-	-	12	PAYROLL EXPENSES			
13	-	-	13	5900 F.I.C.A.	1,148	1,148	1,148
14	-	-	14	5910 S.A.I.F.	60	60	60
15	-	-	15	5911 Unemployment Insurance	15	15	15
16	-	-	16	5913 PERS Employer Contribution	564	564	564
17	-	-	17	5915 Debt Service Contribution	621	621	621
18	-	-	18	TOTAL PAYROLL EXPENSES	2,408	2,408	2,408
19	-	-	19	TOTAL PERSONAL (PERSONNEL) SERVICES	17,408	17,408	17,408
20	-	-	20	MATERIALS & SERVICES			
21	-	-	21	6000 Travel	2,000	2,000	2,000
22	-	-	22	6100 Supplies	2,000	2,000	2,000
23	-	-	23	6400 Professional services	3,000	3,000	3,000
24	-	-	24	TOTAL MATERIALS & SERVICES	7,000	7,000	7,000
25	-	-	25	TOTAL EXPENDITURES [Note 1 & 2]	24,408	24,408	24,408
26	-	-	26	UNAPPROPRIATED ENDING FUND BALANCE	592	592	592
27	-	-	27	TOTAL REQUIREMENTS	25,000	25,000	25,000

2008-2009 Notes

Note 1: During FY 2007-2008, the College has placed more emphasis on offering Continuing Education and Community Education courses. As a result, the Continuing Ed & Community Ed activities at all the BMCC locations have increased. In the past, all Continuing Education has been budgeted on one budget page. For FY 2008-2009, we are including separate pages for all BMCC locations. All prior year budget & actual amounts are still included on the budget page for Continuing Education - District Wide (99-3131).

Note 2: With the increased emphasis on Continuing Education & Community Education courses, we are not sure what volume of activity will take place at BMCC - Pendleton. The FY 2007-2008 activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

New budget page in FY 2008-2009; Prior years activity on District Wide page

New budget page in FY 2008-2009; Prior years activity on District Wide page
2008-2009 Annual Budget, Beginning July 1, 2008
Enterprise

HISTORICAL DATA			Dept 06-3131 Continuing Education Heppner EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009				
Actual		Adopted Budget This Year 2007-2008			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007								
				BEGINNING FUND BALANCE:					
1	-	-	1	3040	Beginning Fund Balance, July 1	-	-	-	1
2	-	-	2		TOTAL BEGINNING FUND BALANCE	-	-	-	2
3	-	-	3		TUITION AND FEES				3
4	-	-	4	4510	AFEE: A Fee For Educ Exp	5,000	5,000	5,000	4
5	-	-	5		TOTAL TUITION AND FEES	5,000	5,000	5,000	5
6	-	-	6		TOTAL RESOURCES [Note 2]	5,000	5,000	5,000	6
7	-	-	7						7
8	-	-	8		PERSONAL (PERSONNEL) SERVICES				8
9	-	-	9		SALARIES & WAGES				9
10	-	-	10	5200	Faculty: Part Time: Hourly	2,500	2,500	2,500	10
11	-	-	11		TOTAL SALARIES & WAGES	2,500	2,500	2,500	11
12	-	-	12		PAYROLL EXPENSES				12
13	-	-	13	5900	F.I.C.A.	191	191	191	13
14	-	-	14	5910	S.A.I.F.	10	10	10	14
15	-	-	15	5911	Unemployment Insurance	3	3	3	15
16	-	-	16	5913	PERS Employer Contribution	94	94	94	16
17	-	-	17	5915	Debt Service Contribution	103	103	103	17
18	-	-	18		TOTAL PAYROLL EXPENSES	401	401	401	18
19	-	-	19		TOTAL PERSONAL (PERSONNEL) SERVICES	2,901	2,901	2,901	19
20	-	-	20		MATERIALS & SERVICES				20
21	-	-	21	6000	Travel	500	500	500	21
22	-	-	22	6100	Supplies	500	500	500	22
23	-	-	23	6400	Professional services	1,000	1,000	1,000	23
24	-	-	24		TOTAL MATERIALS & SERVICES	2,000	2,000	2,000	24
25	-	-	25		TOTAL EXPENDITURES [Note 1 & 2]	4,901	4,901	4,901	25
26	-	-	26		UNAPPROPRIATED ENDING FUND BALANCE	99	99	99	26
27	-	-	27		TOTAL REQUIREMENTS	5,000	5,000	5,000	27

2008-2009 Notes

Note 1: During FY 2007-2008, the College has placed more emphasis on offering Continuing Education and Community Education courses. As a result, the Continuing Ed & Community Ed activities at all the BMCC locations have increased. In the past, all Continuing Education has been budgeted on one budget page. For FY 2008-2009, we are including separate pages for all BMCC locations. All prior year budget & actual amounts are still included on the budget page for Continuing Education District Wide (99-3131).

Note 2: With the increased emphasis on Continuing Education & Community Education courses, we are not sure what volume of activity will take place at BMCC - Heppner. The FY 2007-2008 activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

New budget page in FY 2008-2009; Prior years activity on District Wide page

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HISTORICAL DATA				Dept 99-3131 Continuing Education District Wide EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009		
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007			1	2			3
					BEGINNING FUND BALANCE			
1	-	22,017	18,000	1	3040 Beginning Fund Balance, July 1 [Note 4]	20,000	20,000	20,000
2	-	22,017	18,000	2	TOTAL BEGINNING FUND BALANCE	20,000	20,000	20,000
3				3	TUITION AND FEES			
4	784	15,834	200,000	4	4510 AFEE: A Fee For Educ Exp	110,000	110,000	110,000
5	3,048	-	-	5	4530 Course & Lab Fees	-	-	-
6	3,832	15,834	200,000	6	TOTAL TUITION AND FEES [Note 8]	110,000	110,000	110,000
7				7	OTHER SOURCES			
8	2,915	5,655	-	8	4800 Other Sources	-	-	-
9	2,915	5,655	-	9	TOTAL OTHER SOURCES	-	-	-
10				10	TRANSFERS			
11	24,000	4,625	-	11	4891 From Special Revenue Fund [Note 2]	-	-	-
12	-	(152)	-	12	4899 Intrafund Transfer	-	-	-
13	24,000	4,473	-	13	TOTAL TRANSFERS	-	-	-
14	30,747	47,979	218,000	14	TOTAL RESOURCES [Note 7]	130,000	130,000	130,000
15				15	PERSONAL (PERSONNEL) SERVICES			
16				16	SALARIES & WAGES			
17				17	5200 Faculty- Part Time- Hourly	40,000	40,000	40,000
18	2,009	3,036	33,466	18	5300 Exempt Staff- Full Time- Annual	-	-	-
19	-	-	20,500	19	5500 Part Time Staff- Hourly [Note 5]	27,823	27,823	27,823
20	-	-	-	20	TOTAL SALARIES & WAGES	67,823	67,823	67,823
21	2,009	3,036	53,966	21	PAYROLL EXPENSES			
22				22	5900 F.I.C.A.	5,188	5,188	5,188
23	154	219	4,128	23	5910 S.A.I.F.	271	271	271
24	7	10	216	24	5911 Unemployment Insurance	68	68	68
25	44	49	162	25	5912 PERS Employee Pickup	-	-	-
26	-	10	-	26	5913 PERS Employer Contribution	1,504	1,504	1,504
27	50	89	2,293	27	5914 OPSRP Employer Contribution	2,092	2,092	2,092
28	-	-	-	28	5915 Debt Service Contribution	3,957	3,957	3,957
29	68	112	3,080	29	5950 Long-Term Disability	-	-	-
30	-	38	191	30	5951 Health Insurance	-	-	-
31	-	267	9,180	31	5952 Dental Insurance	-	-	-
32	-	27	1,002	32	5953 Vision Insurance	-	-	-
33	-	6	197	33	5954 Life Insurance	-	-	-
34	-	3	120	34	TOTAL PAYROLL EXPENSES	13,080	13,080	13,080
35	323	830	20,569	35	TOTAL PERSONAL (PERSONNEL) SERVICES	80,903	80,903	80,903
36	2,332	3,866	74,535	36	MATERIALS & SERVICES			
37				37	6000 Travel	5,000	5,000	5,000
38	32	-	5,000	38	6100 Supplies	3,000	3,000	3,000
39	3,804	967	25,000	39	6400 Professional services	10,000	10,000	10,000
40	216	6,055	50,000	40	6480 Communication & Correspondence	-	-	-
41	85	5	20,000	41	9000 Internal Usage Vehicles, Copies, etc	3,000	3,000	3,000
42	2,261	1,450	20,000	42	TOTAL MATERIALS & SERVICES [Note 6]	23,000	23,000	23,000
43	6,398	8,477	120,000	43	TRANSFER TO OTHER FUNDS			
44				44	9100 Transfers [Note 2]	20,000	20,000	20,000
45	-	-	20,000	45	TOTAL TRANSFERS	20,000	20,000	20,000
46	-	-	20,000	46	TOTAL EXPENDITURES [Note 1 & 3]	123,903	123,903	123,903
47	8,730	12,343	214,535	47	UNAPPROPRIATED ENDING FUND BALANCE	6,097	6,097	6,097
48	22,017	35,636	3,463	48	TOTAL REQUIREMENTS	130,000	130,000	130,000
49	30,747	47,979	218,000	49				

2005-2006 Notes

Note 1: Reclassified to Enterprise Fund previously in Special Revenue Fund Dept. 10-3131. This reclassification reflects the nature of "Continuing Education" as a profit generating activity and transfer funds to the General Fund.

Note 2: Transfers are made from Fund-Dept 10-3131 to Fund-Dept 40-3131.

2007-2008 Notes

Note 3: Budget authority purposes.

Note 4: Ending fund balance is lower than budgeted.

Note 5: Continuing Education part-time coordinator will focus on generating profit District Wide and is expected to be at full cost recovery within the fiscal year.

2008-2009 Notes

Note 6: More emphasis on offering Continuing Education and Community Education courses, resulted in the increased activities.

Note 7: Activity has been reviewed and additional amounts have been budgeted to allow for growth in these programs with appropriate budget authority.

Note 8: Tuition & Fees and Materials & Services have been decreased because separate budget pages have been prepared for each BMCC location.

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	HISTORICAL DATA					Dept 3530 Bookstore EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007								
						BEGINNING FUND BALANCE				
1	10,650	11,551	98,345	1	3040	Beginning Fund Balance, July 1 [Note 7 & 9]	50,000	50,000	50,000	1
2	10,650	11,551	98,345	2		TOTAL BEGINNING FUND BALANCE	50,000	50,000	50,000	2
3				3		SALES & SERVICE				3
4	818,871	799,314	900,000	4	4700	Sales & Services [Note 8 & 10]	1,100,000	1,100,000	1,100,000	4
5	818,871	799,314	900,000	5		TOTAL SALES & SERVICE	1,100,000	1,100,000	1,100,000	5
6				6		OTHER SOURCES				6
7	2,419	2,349	2,400	7	4800	Other Sources [Note 4]	2,400	2,400	2,400	7
8	-	-	50	8	4830	Interest Income	50	50	50	8
9	2,419	2,349	2,450	9		TOTAL OTHER SOURCES	2,450	2,450	2,450	9
10	831,940	813,214	1,000,795	10		TOTAL RESOURCES	1,152,450	1,152,450	1,152,450	10
11				11						11
12				12		PERSONAL (PERSONNEL) SERVICES				12
13				13		SALARIES & WAGES				13
14	44,945	46,369	47,221	14	5300	Exempt Staff: Full Time: Annual	48,401	48,401	48,401	14
15	47,635	42,438	52,472	15	5400	Classified Staff: Full Time: Hourly	54,052	54,052	54,052	15
16	9,824	11,802	20,910	16	5500	Part Time Staff: Hourly	21,433	21,433	21,433	16
17	102,404	100,609	120,603	17		TOTAL SALARIES & WAGES [Note 2]	123,886	123,886	123,886	17
18				18		PAYROLL EXPENSES				18
19	7,652	7,446	9,227	19	5900	F.I.C.A.	9,478	9,478	9,478	19
20	1,544	2,078	2,063	20	5910	S.A.I.F. [Note 3]	3,025	3,025	3,025	20
21	2,200	1,524	363	21	5911	Unemployment Insurance	122	122	122	21
22	2,745	986	1,462	22	5913	PERS Employer Contribution	1,486	1,486	1,486	22
23	3,256	2,096	6,490	23	5914	OPSRP Employer Contribution	6,692	6,692	6,692	23
24	5,268	6,479	9,113	24	5915	Debt Service Contribution	9,365	9,365	9,365	24
25	859	803	928	25	5950	Long-Term Disability	953	953	953	25
26	21,778	25,164	27,540	26	5951	Health Insurance	27,540	27,540	27,540	26
27	2,420	2,724	3,006	27	5952	Dental Insurance	3,006	3,006	3,006	27
28	584	540	592	28	5953	Vision Insurance	592	592	592	28
29	359	320	360	29	5954	Life Insurance	360	360	360	29
30	48,665	50,160	61,144	30		TOTAL PAYROLL EXPENSES	62,619	62,619	62,619	30
31	151,069	150,769	181,747	31		TOTAL PERSONAL (PERSONNEL) SERVICES	186,505	186,505	186,505	31

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HISTORICAL DATA						Dept 3530 Bookstore EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009			
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
32			32	MATERIALS & SERVICES						32
33	312	122	3,650	33	6000	Travel				
34	5,564	6,391	1,300	34	6100	Supplies	3,650	3,650	3,650	33
35	227	-	-	35	6200	Equipment & Furniture \$999.99 & under	6,000	6,000	6,000	34
36	2,004	575	1,460	36	6300	Dues & Fees	-	-	-	35
37	13,604	14,673	14,400	37	6400	Professional services [Note 5]	1,460	1,460	1,460	36
38	4,621	5,864	7,000	38	6480	Communication & Correspondence	14,400	14,400	14,400	37
39	893	768	1,000	39	6500	Repair & Maintenance	7,000	7,000	7,000	38
40	11,384	574	-	40	6680	Bad Debt & Penalties	1,000	1,000	1,000	39
41	-	1,129	-	41	6814	Bookstore Donations	-	-	-	40
42	608,898	590,889	700,000	42	7000	Merchandising (Purchases for Resale) [Note 10]	-	-	-	41
43	1,813	581	4,000	43	9000	Internal Usage Vehicles, Copies, etc. [Note 6]	900,000	900,000	900,000	42
44	649,320	621,566	732,810	44	TOTAL MATERIALS & SERVICES		4,000	4,000	4,000	43
45				45	TRANSFER TO OTHER FUNDS		937,510	937,510	937,510	44
46	20,000	20,000	20,000	46	9100	Transfer to General Fund				45
47	20,000	20,000	20,000	47	TOTAL TRANSFERS		20,000	20,000	20,000	46
48	820,389	792,335	934,557	48	TOTAL EXPENDITURES		20,000	20,000	20,000	47
49	11,551	20,879	66,238	49	UNAPPROPRIATED ENDING FUND BALANCE		1,144,015	1,144,015	1,144,015	48
50	831,940	813,214	1,000,795	50	TOTAL REQUIREMENTS [Note 1]		8,435	8,435	8,435	49
							1,152,450	1,152,450	1,152,450	50

2005-2006 Notes

Note 1: No historical activity for comparison. A new manager with a directive to become cost recovery within one year and profitable in two years will significantly change the account.

Note 2: Represents 3 full-time employees.

Note 3: SAIF rate is higher for Bookstore employees as they are in a higher risk category (.4% vs. 3.75%).

2006-2007 Notes

Note 4: ATM income from machine maintained outside bookstore.

Note 5: Banking Services and TAM Point of Sale Support.

Note 6: Copies generated for resale in bookstore.

2007-2008 Notes

Note 7: Expect larger Beginning Fund Balance due to better than expected profit margin on used books.

Note 8: Revenue estimate changed as editions and pricing are variable. Budget authority purposes.

2008-2009 Notes

Note 9: Beginning fund balance is affected by year-end inventory and summer term schedules.

Note 10: Merchandising expense and Sales & Services revenue have increased to accommodate the number of students served, allowing for sufficient budget authority.

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HISTORICAL DATA						0540-303560 Food Service EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009			
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
						BEGINNING FUND BALANCE				
1	8,371	11,655	13,100	1	3040	Beginning Fund Balance, July 1 [Note 1 & 5]	4,000	4,000	4,000	1
2	8,371	11,655	13,100	2	TOTAL BEGINNING FUND BALANCE		4,000	4,000	4,000	2
						OTHER SOURCES				
3				3						3
4	4,115	1,745	1,000	4	4820	Rental Income [Note 2 & 3]	1,000	1,000	1,000	4
5	4,115	1,745	1,000	5	TOTAL OTHER SOURCES		1,000	1,000	1,000	5
6	12,486	13,400	14,100	6	TOTAL RESOURCES		5,000	5,000	5,000	6
7				7						7
						MATERIALS & SERVICES				
8				8						8
9	830	-	-	9	6400	Professional services	1,000	1,000	1,000	9
10	1	-	350	10	6480	Communication & Correspondence	350	350	350	10
11	831	-	350	11	TOTAL MATERIALS & SERVICES		1,350	1,350	1,350	11
						TRANSFER TO OTHER FUNDS				
12				12						12
13	-	-	10,000	13	9100	Transfers to Building Fund [Note 4]	-	-	-	13
14	-	-	10,000	14	TOTAL TRANSFERS		-	-	-	14
15	831	-	10,350	15	TOTAL EXPENDITURES		1,350	1,350	1,350	15
16	11,655	13,400	3,750	16	UNAPPROPRIATED ENDING FUND BALANCE		3,650	3,650	3,650	16
17	12,486	13,400	14,100	17	TOTAL REQUIREMENTS		5,000	5,000	5,000	17

2005-2006 Notes

Note 1: Transfer beginning fund balance.

Note 2: A new vendor will be used. No historical activity for comparison.

2006-2007 Notes

Note 3: Activity represents use of kitchen for catered events.

2007-2008 Notes

Note 4: One-time transfer to offset services provided by facility maintenance.

2008-2009 Notes

Note 5: Beginning Fund balance decrease and transferred to the Building Fund.