



BUDGET COMMITTEE MEETING

Wednesday, April 8, 2020

5:45 PM

ZOOM Conferencing

AGENDA

		<u>Presenter</u>
I.	Call to Order	Craska Cooper
II.	Introduction of Guests	Craska Cooper
III.	Election of Chair	Craska Cooper
IV.	Budget Message (Exhibit: 4)	Chesley
V.	General Fund Budget PowerPoint (Exhibit: 5)	Dona
VI.	2020-21 Proposed Non-General Funds Budget <ul style="list-style-type: none">• Proposed General Fund Budget (Exhibit: 6.a)• Proposed General Fund Expenditures by Object Classification (Exhibit: 6.b)• Summary of General Fund Transfers (Exhibit: 6.c)	Dona
VII.	Budget Calendar (Exhibit: 7)	Dona
	Next Meeting - <u>Wednesday, May 13, 2020 5:45 PM</u>	
VIII.	Adjourn	



President's Budget Message

Introduction

The College looks to its strategic plan, accreditation standards, and Board-approved priorities to guide the annual budget development process, while always striving to keep the cost of a college education affordable for its students. Key budget assumptions are identified and used to assemble the multi-year financial forecasting model to ensure the impacts of budget decisions are made within the context of the long-term view. The global COVID-19 Corona pandemic has affected organizations worldwide. The impacts of the pandemic to the College began spring term of fiscal year 2019-20 and have created a great deal of uncertainty as to the future and the budget development process for fiscal year 2020-21. During this pandemic period, our primary focus is to continue serving students to the best of our ability in a financially sustainable manner.

Current Year Budget

Even with the financial and operational impacts of the COVID-19 pandemic, the 2019-20 budget year is projected to end with a positive general fund operating balance, spending within the legally adopted limits, and an ending fund balance above the Board's mandated 10% general fund reserve requirement. The current year's budget performance for the three main funding sources (tuition/fees, property taxes, and state aid) and operating expenditures is summarized below.

- **Property Taxes:** Property tax revenue represents the largest source of operating funds. Property tax revenue has steadily increased the past eight years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$17.6 million is \$120 thousand below budget as the imposed tax growth rate of 5.3% was .7% below the budgeted growth rate of 6.0%. The prior year property tax revenue of \$575 thousand is \$150 thousand over budget due to higher than anticipated collection rate and higher tax assessments.
- **Tuition and Fees:** This year's 5.0% projected student enrollment decline represents the eighth consecutive year of decreasing enrollment of credit students and represents a 43% drop from the 2012 peak enrollment. The enrollment decline of 5.1% is .1% higher than the budgeted decline of 5.0%. This higher than anticipated enrollment decline produced total tuition revenue of \$14.9 million, \$1,500 below budget. Student fee revenue of \$2.5 million is \$366 thousand below budget due to the elimination of the \$3/credit college support fee. This fee was linked to various levels of state funding for community colleges and its elimination saved students over \$300 thousand for the year.
- **State Aid:** The release of the Governor's Recommended Budget (GRB) in March for the 2019-21 biennium included two starkly different paths for Oregon's Community Colleges. Governor Brown's "base budget" of \$543 million represented a 4.3 percent decline in State funding compared to the previous biennium. This level of funding assumed no new revenue to the State and makes deep cuts to both community colleges and public universities. The Governor also presented an "investment budget" of \$647 million (+13.5%). The

\$647 million is the funding level recommended by the Higher Education Coordinating Commission (HECC) as the current service level (CSL) funding necessary to maintain existing programs and services. Funding was contingent upon a \$2 billion revenue package. The recommended budget released by the Ways and Means Co-Chairs included five percent cuts to much of the overall State's general fund budget, though not to community colleges. The Co-Chairs recommended funding community colleges at \$590.6 million, a 3.6% increase from the \$570 million in the 2017-2019 biennium. A \$590.6 million allocation would result in an approximate \$56 million statewide community college funding gap based on CSL projections, requiring significant program and service cuts, as well as tuition increases that at many colleges would reach into double digits. The close of session budget for the community college support fund (CCSF) was \$640.9 million, \$50.9 million (8.6%) higher than was forecasted for budget development purposes. This increase to the CCSF produced total funding for COCC of \$8.8 million, \$1.3 million (17.9%) over budgeted state aid support.

- **Operating Expenditures:** Given the degree of uncertainty the College is facing with the impacts from the COVID-19 pandemic, President Chesley instituted a spending freeze on all non-essential spending beginning March 2020. The current financial forecast reflects a salary savings of \$1.1 million, payroll assessment savings of \$1.2 million, and materials and supplies savings of \$999 thousand, for a total operating savings of \$3.3 million. The salary savings reflect position vacancies, retirements, reduced contracts and reduced use of part-time employees. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers compensation insurance, life insurance, etc.) with health insurance being the largest. The current year's savings in health insurance is a combination of factors: staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower cost plan options. MODA, the health insurance provider for the State of Oregon and for COCC, redesigned its group health insurance plans, holding down the premium costs and benefit levels for employees. The material and services savings include the unspent budgeted \$800 thousand operating contingency and savings from the non-essential spending freeze.

2020-21 Budget

When planning for and developing the 2020-21 budget, President Chesley and the Senior Leadership Team (SLT) members gathered extensive information and explored a variety of options to support the institution's mission and strategic plan while dealing with the immediate effects of the COVID-19 Corona pandemic. This section outlines the goals, principles and other considerations used as part of the budget development process.

Goals and Guiding Principles:

Goals

- Continue to achieve our mission of student success and community enrichment by remaining a responsive and sustainable comprehensive community college during and after the COVID-19 Corona Pandemic;
- Develop ways to better serve rural parts of the college district;
- Identify opportunities to utilize branch campuses in more impactful ways;
- Expand and grow various delivery methods (streaming-online-distance learning) and course scheduling to improve student access;
- Working with industry partners, expand and grow targeted career technical education opportunities;
- Establish and maintain competitive compensation packages to attract and retain employees and faculty.
- Expand and enhance College's institutional advancement efforts.

Guiding Principles

- Maintain best practices with respect to teaching and learning and student access and success;
- Continue work toward strategic goals (in current and future Strategic Visioning and Planning);
- Increase resources and revenue generating operations and activities: Continuing Education programs, grant funded initiatives, summer conferences;
- Limit the impact to employees where possible;
- Maintain strong financial management, conservative budgeting practices, and adequate reserves to ensure long-term sustainability.

Considerations:

Enrollment:

- Following the recession and the resulting unprecedented enrollment growth (2006–07 through 2011–12), COCC's enrollment declined each of the past eight years as the economy thrived. All indicators predicted a strong economy in Central Oregon for the next several years; however, within a couple of weeks, the global COVID-19 pandemic has had a catastrophic impact on the economy and employment levels. It is difficult to predict near-term and long-term impacts the pandemic will have on the economy. Community college enrollments tend to be countercyclical with the economy, as unemployment serves as a primary driver for enrollment at community colleges. The proposed budget incorporates a 3% decline in student enrollment for 2020-21.
- Oregon Promise (OP): OP began in fall 2016. In fall 2020, it is expected that over 650 new and returning students will continue to receive OP support. While it appears that OP has a positive affect student recruitment, it also has a positive impact on student retention – an often-overlooked aspect of enrollment and budgeting.

Student Success:

Community colleges nationally are shifting from a philosophy that solely focuses on access to one that strongly emphasizes student success. To assist, COCC received a \$2.25 million federal Title III grant (\$450,000 a year for five years) to focus on strategies addressing student placement, success in developmental math and writing, a first-year experience program, and intentional academic planning – all with an intense focus on creating an integrated system to support students' short- and long-term retention. While the grant provides resources until 2021, the College will need to engage in thoughtful planning to ensure that the infrastructure is in place to support and sustain activities post-grant.

Unfunded State Mandates:

In recent years, the Oregon Legislature has directed community colleges to provide a tuition discount to out-of-state veterans, affecting tuition revenue at COCC by an average of \$485 thousand annually. Other state mandated tuition waivers include veterans and their dependents, foster children, and students over the age of 65, reducing paid tuition by an average of \$80 thousand annually.

Approved Building Funding:

In 2019, COCC's request for an \$8.0 million dollar match for a new general-purpose classroom building at the Redmond campus was approved by the State Legislature. The College will have six years to secure the matching funds (anticipated to be approximately \$8 million to match an \$8 million allocation).

Buildings and Facility Maintenance:

The College has added nine buildings to its inventory since 2006 (Culinary, Science, Health Careers, Madras, Prineville, Redmond Technology Center, Coats Campus Center, Wickiup Hall and now Cascades Hall), and remodeled many other College facilities – all of which require ongoing operational support and facility maintenance.

The combined square footage of facilities at all campuses is over 660,000 square feet. Although each year the College dedicates funds for maintenance in the general fund budget process, it is estimated that deferred maintenance exceeds \$12.0 million.

Real Estate as an Alternative Revenue Stream:

Future land lease revenue or land sales proceeds could supplement the College's budget and help mitigate significant future tuition increases. The goal is to produce a stable annual income stream by investing land sale proceeds or land lease income from development of land not currently used.

Technology Investments:

All new buildings have extensive technology added, at a cost of more than \$3 million that must be maintained and replaced. In 2019, the College deployed and supported over 2000 PC computers and 300 laptop computers. The annual costs for outside and contracted services for technology now exceeds \$1.2 million for software, cloud and related services.

Veterans Administration Dispute:

The College is currently in dispute with the U.S. Veterans Administration over pass-through charges related to veteran students enrolled in the College's Aviation Program. Resolution of this dispute is expected within the next 6-18 months.

Process and Outcomes:

The President and Senior Leadership Team (SLT) members presented options for reducing individual budget areas and new expenditures were prioritized to align resource allocations with goals and guiding principles.

Approved funding requests.

- Liability, property, crime and vehicle insurance coverage
- Building life systems and inspections.
- CRO position (1/2 of Bend Police Officer) for the second year of the two-year pilot.
- New Admissions Recruiter position.
- AJG salary adjustments to bring target salaries to market benchmark
- Staff tuition waivers
- Costs associated with additional nursing cohort.

Tuition: Proposed increase in tuition by 3% for all residency categories. With the recommended tuition rate and technology fee increases, preliminary information shows COCC remaining the fourth or fifth least expensive Oregon community college and significantly less costly than the Oregon universities.

Fees: Proposed increase to the \$12 per credit technology fee by \$3 in 2020-21. The College will look to methods such as indexing future technology fee increases to better align technology costs with fees. In 2019-20, the College deployed and supported more than 2,000 PCs and 300 laptops and now spends more than \$12 million annually for outside and contracted services for technology, software, cloud hosting, and IT related services.

Long-Term Outlook

The global COVID-19 pandemic is in its early stages and the long-term impacts to the College are difficult to predict. However, the College has a long history of strong financial management, conservative budgeting practices and

adequate levels of reserves, so we will remain well positioned to manage through this period of uncertainty and environment of lean resources, and rising costs.

The College continues to integrate its strategic planning with resource allocation. By identifying strategic themes, goals, and initiatives, supported by quantifiable metrics, the college will be able to better align its budgeting with planning to achieve its strategic objectives.

Finally, I want to thank the Board for its continued leadership and support to the College. I also want extend my gratitude and thanks to the Budget Committee members for their stewardship. I offer my appreciation to David Dona, Chief Financial Officer, and the Fiscal Services staff, as well as all College staff who have budget oversight responsibilities, for the considerable time and effort required to develop this comprehensive budget.

Sincerely,

Laurie Chesley, Ph.D.

President



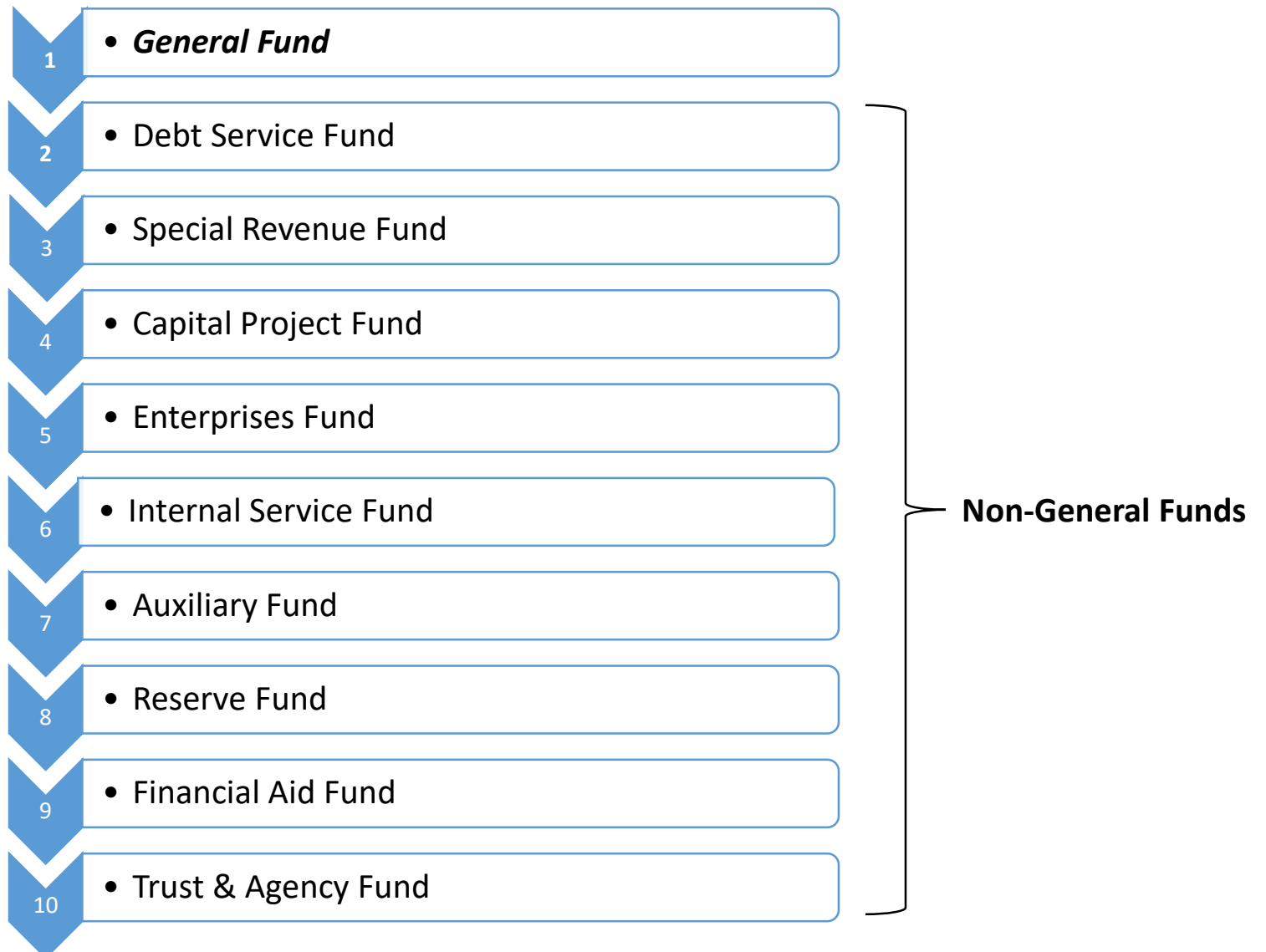
April 2020 Budget Committee Meeting

- Fund Types & Attributes
- Current Year General Fund Update
- Revenue/Expenditure Forecast [REF: L.1]
- General Fund Revenue History
- Property Taxes
- State's Funding Formula
- Enrollment History and Trends
- Oregon Community Colleges Tuition and Fees Comparison
- Proposed 2020-21 General Fund Budget

Fund Types & Attributes

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

Main Fund Types



General Fund Definition

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

Revenue/Expenditure Forecast

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

General Fund: 2019/20 Budget vs. Projected

General Fund		Fiscal Year 2019/20					
Budget vs. Projected							
	%	Budget	%	Projected	Change \$		Change %
Revenue and Support:							
1. State Aid	16%	\$ 7,510,000	20%	\$ 8,856,542	\$ 1,346,542	a	17.9%
Property Taxes							
2. Current Year Taxes	39%	17,814,000	39%	17,694,036	(119,964)	b	-0.7%
3. Prior Year Taxes	1%	447,000	1%	597,216	150,216	b	33.6%
Total Public Resources (1,2,3)	56%	25,771,000	60%	27,147,794	1,376,794		5.3%
4. Tuition	32%	14,792,000	33%	14,790,500	(1,501)	c	0.0%
5. Fees	6%	2,899,000	6%	2,532,042	(366,958)	c	-12.7%
Other Revenue & Transfers-in							
6. Interest /Program/ Miscellaneous	0.5%	222,100	0.5%	220,000	(2,100)		-0.9%
7. Transfers-in	5%	2,160,000	1%	525,000	(1,635,000)	d	-75.7%
8. Subtotal	100%	\$ 45,844,100	100%	\$ 45,215,336	\$ (628,764)		-1%
Expenditures:							
9. Salaries	49%	\$ 23,644,385	50%	\$ 22,520,885	\$ (1,123,500)	e	-4.8%
10. Payroll Assessments	31%	15,126,149	31%	13,901,008	(1,225,141)	f	-8.1%
11. Material & Services	16%	7,818,775	15%	6,819,671	(999,104)	g	-12.8%
12. Capital Outlay	0.3%	145,396	0.3%	144,000	(1,396)		-1.0%
13. Transfers-out	4%	1,766,076	4%	1,774,076	8,000.00	h	0.5%
14. Subtotal	100%	\$ 48,500,781	100%	\$ 45,159,641	\$ (3,341,140)		-6.9%
15. Expenditure Underutilization				0			
16. Operating Surplus (Deficit)		\$ (2,656,681)		\$ 55,695	\$ 2,712,376		102.1%
17. Transfers-out: Supplemental				500,000		i	
18. Surplus (Deficit)		\$ (2,656,681)		\$ (444,305)	\$ 2,212,376		83.3%
19. Ending Balance 06/30			11.4%	\$ 5,146,695			
20. Required 10% Reserve Requirement			10.0%	\$ 4,515,964			
Notes:							
a CCSF projected at \$640.9M (budgeted at \$590M).							
b Current year imposed property tax growth rate +5.3% (budgeted at +6.0%). Prior year taxes up due to higher collection rates and tax offsets.							
c Current year projected annualized weighted credits purchased -5.1% (budgeted -5.0%). Eliminated budgeted \$3 College Support Fee							
d Transfers-in from other non-general fund operating accounts.							
e Staff vacancies net of salary increases related to pay equity adjustments.							
f Health insurance cap rate +3.4% (budgeted at +3%), net of plan savings, insurance opt-outs, and staff vacancies.							
g Assumes operating contingency of \$800K remains uncommitted.							
h Scheduled operating transfers-out.							
i Proposed Supplemental transfer-out to prefund IT Server/Infrastructure and Technology Life-cycle funds							

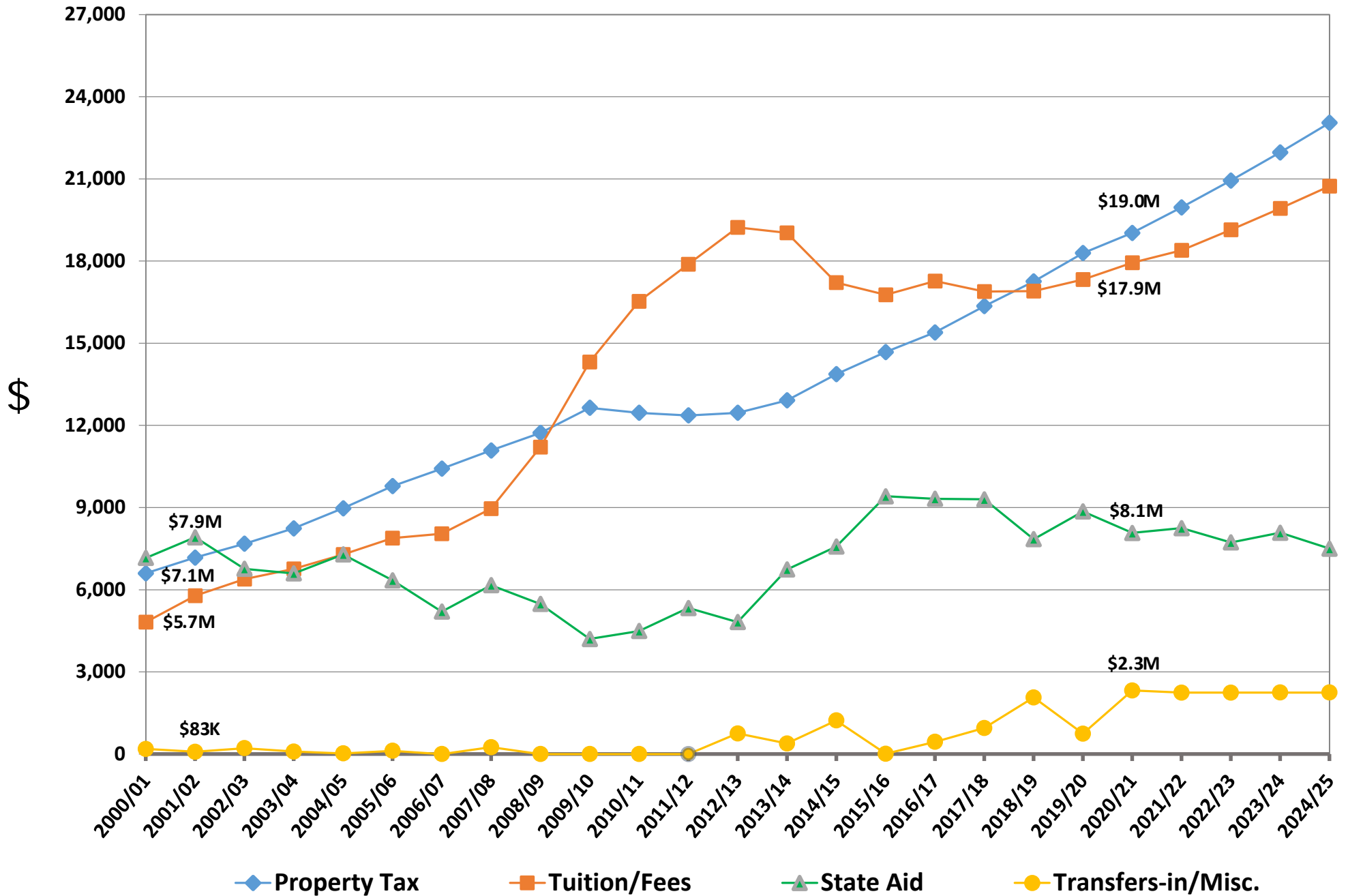
Key Revenue and Expenditure Assumptions

Key Revenue Assumptions:	2020/21	2021/22	2022/23	2023/24	2024/25
▪ State Aid- CCSF \$640.9M (+13%) 2019/21 Biennium, and \$673M (+5%) 2021/23 Biennium and \$707M (+5%) 2023/25 Biennium.	\$8.1M	\$8.3M	\$7.7M	\$8.1M	\$7.5M
▪ Current Year Property Tax Revenue growth rates	5.25%	5.0%	5.0%	5.0%	5.0%
▪ Tuition Rate Increases per credit- <ul style="list-style-type: none"> ○ In-District ○ Non-Resident Veteran ○ Out-of-District/Border State ○ Out-of-State/International 	\$3.00 (3%) \$3.75 (3%) \$4.50 (3%) \$9.00 (3%)	\$3.30 (3%) \$3.90 (3%) \$4.60 (3%) \$9.50 (3%)	\$3.40 (3%) \$4.00 (3%) \$4.70 (3%) \$9.80 (3%)	\$3.50 (3%) \$4.20 (3%) \$4.90 (3%) \$10.10 (3%)	\$3.60 (3%) \$4.30 (3%) \$5.00 (3%) \$10.40 (3%)
▪ Technology Fee Increases per credit-	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00
▪ Enrollment- Changes in annualized paid credits	-3.0%	0%	1.5%	1.5%	1.5%
▪ Transfers-in (transfers to the GF from other funds)	\$2.1M	\$2.0M	\$2.0M	\$2.0M	\$2.0M
Key Expenditure Assumptions:					
▪ Salary Increases- <ul style="list-style-type: none"> ○ Faculty ○ Classified ○ Administrators/PNM 	3.0%	3.0%	3.0%	3.0%	3.0%
▪ Health Insurance rate increases	3.50%	3.75%	3.75%	4%	4%
▪ PERS rate as % of payroll	28.9%	32.0%	32.1%	35.2%	35.3%
▪ Operating costs (e.g., utilities, services, insurance) inflation adjustment	0%	3%	3%	3%	3%
▪ Transfers-out (transfers to other funds from the GF)	\$1.8M	\$2.8M	\$2.9M	\$3.0M	\$3.2M

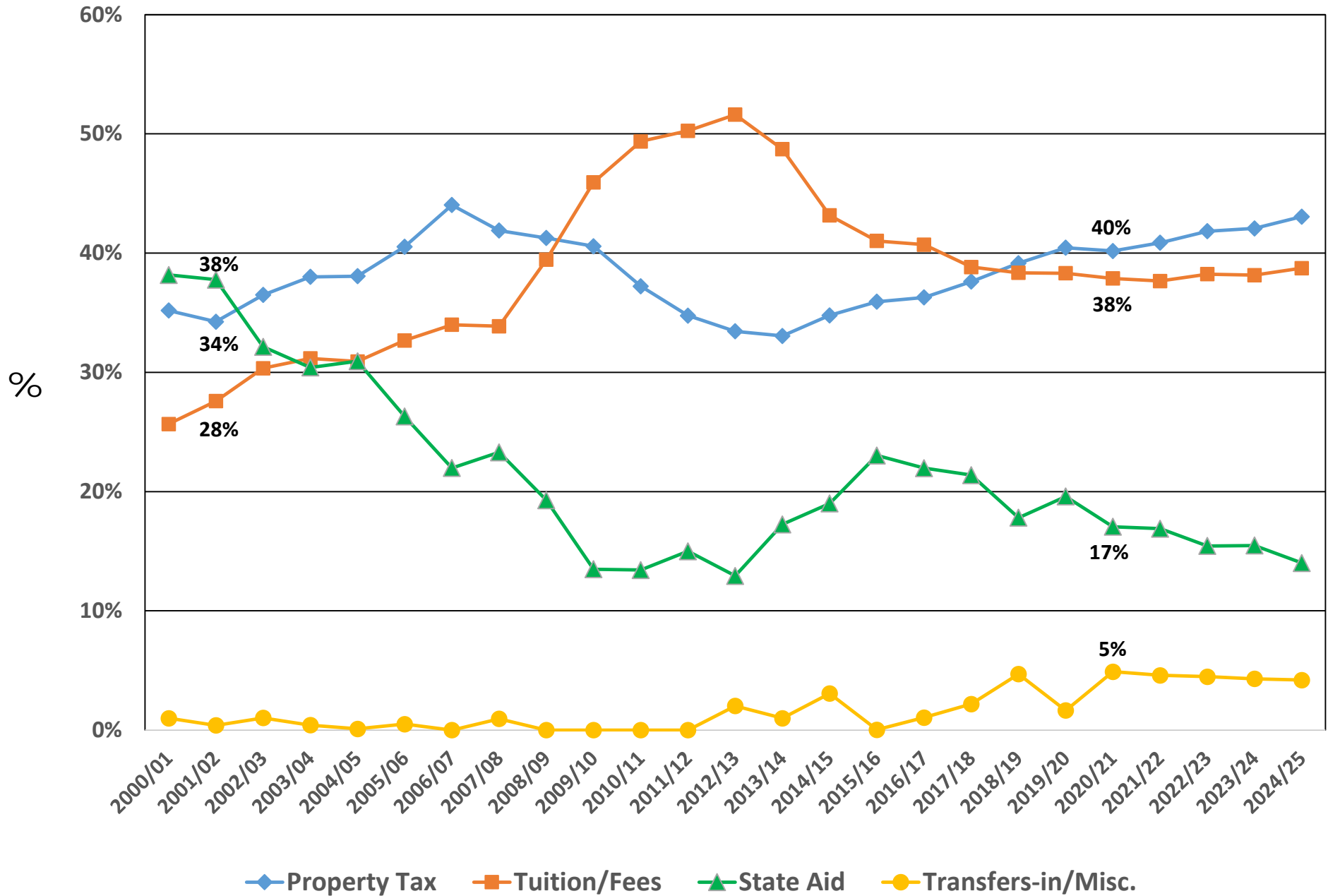
General Fund Revenue/Expenditure Forecast (L.1)

Proposed Budget 2020-21	2015/17 BIENNIUM		2017/19 BIENNIUM		2019/21 BIENNIUM		2021/23 BIENNIUM		2023/25 BIENNIUM	
<i>In Thousands (000's)</i>	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Revenue and Support:										
1. State Aid:	\$ 9,411	\$ 9,321	\$ 9,299	\$ 7,847	\$ 8,857	\$ 8,075	\$ 8,248	\$ 7,729	\$ 8,083	\$ 7,499
Property Taxes										
2. Current Year Taxes	14,221	15,010	15,953	16,884	17,694	18,554	19,481	20,455	21,478	22,552
3. Prior Year Taxes	458	386	401	371	597	475	480	485	489	494
4. Total Public Resources (1,2,3)	24,090	24,717	25,653	25,102	27,148	27,104	28,210	28,669	30,050	30,545
5. Tuition	14,986	15,228	14,900	14,633	14,790	15,042	15,493	16,197	16,934	17,703
6. Fees	1,778	2,045	1,985	2,270	2,532	2,897	2,897	2,941	2,985	3,030
Other Revenue & Transfers-in										
7. Interest / Program / Miscellaneous	10	213	220	177	220	220	242	243	246	247
8. Transfers-in	0	232	730	1,891	525	2,100	2,000	2,000	2,000	2,000
9. Subtotal	\$ 40,864	\$ 42,435	\$ 43,488	\$ 44,073	\$ 45,215	\$ 47,363	\$ 48,842	\$ 50,050	\$ 52,215	\$ 53,525
Expenditures:										
10. Salaries	\$ 21,091	\$ 21,790	\$ 22,345	\$ 22,267	\$ 22,521	\$ 24,104	\$ 24,827	\$ 25,572	\$ 26,339	\$ 27,129
11. Payroll Assessments	11,540	12,040	13,000	13,244	13,901	14,820	15,715	16,265	17,580	18,212
12. Materials & Services	5,152	5,662	5,712	5,968	6,820	7,020	7,191	7,368	7,551	7,738
13. Capital Outlay	186	212	220	172	144	140	140	140	140	140
14. Transfers-out: Operating	2,602	2,659	2,151	2,344	1,774	1,841	2,809	2,919	3,032	3,148
15. Subtotal	\$ 40,571	\$ 42,363	\$ 43,428	\$ 43,995	\$ 45,160	\$ 47,924	\$ 50,682	\$ 52,265	\$ 54,643	\$ 56,368
16. Expenditure Underutilization						(580)	(603)	(621)	(650)	(670)
17. Operating Surplus (Deficit)	\$ 293	\$ 72	\$ 59	\$ 78	\$ 56	\$ 20	\$ (1,237)	\$ (1,593)	\$ (1,778)	\$ (2,172)
18. Transfers-out: Supplemental				500	500					
19. Surplus (Deficit)	\$ 293	\$ 72	\$ 59	\$ (422)	\$ (444)	\$ 20	\$ (1,237)	\$ (1,593)	\$ (1,778)	\$ (2,172)
20. Ending Balance 06/30					\$ 5,147	\$ 5,167	\$ 3,929	\$ 2,337	\$ 559	\$ (1,614)
21. Reserve Requirement (10%)					\$ 4,516	\$ 4,792	\$ 5,068	\$ 5,226	\$ 5,464	\$ 5,637

Revenue History (000's)



Revenue History (% of General Fund Budget)

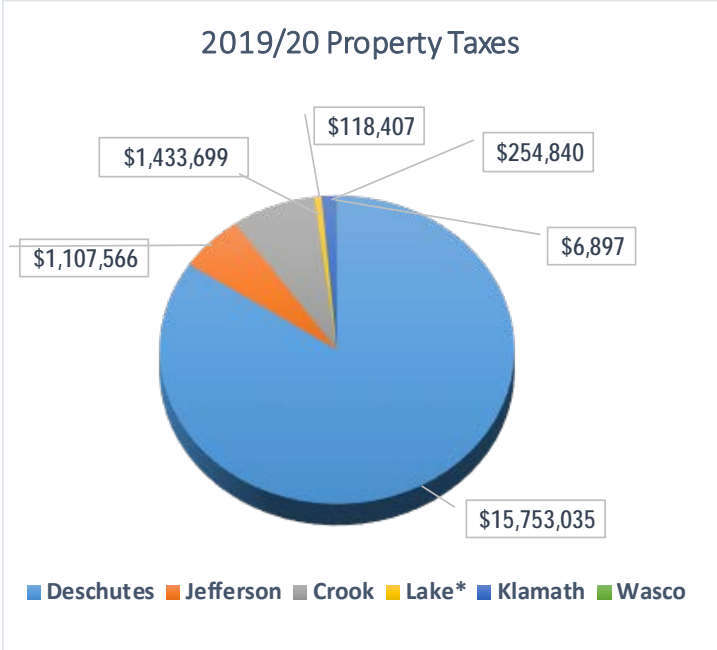


2019-20 Imposed Property Taxes

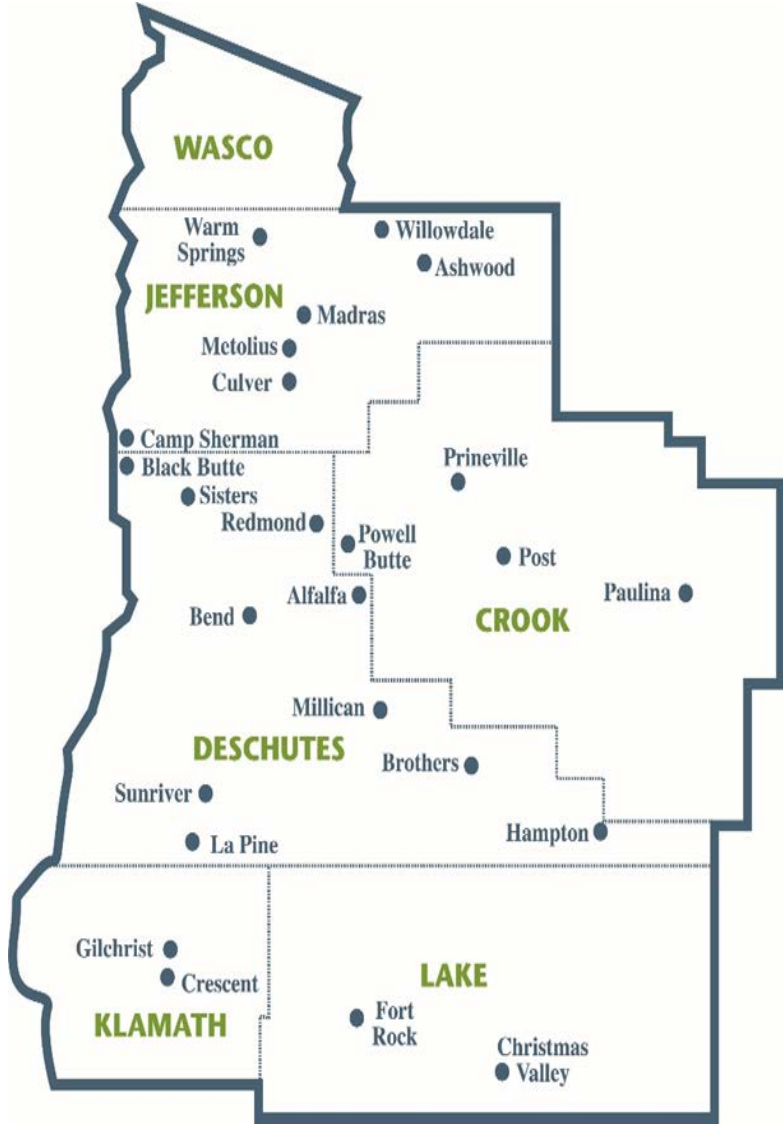
Reference: Property Tax Revenue [Source- Table 4a]

County	2019/20	%
Deschutes	\$15,753,035	84.4%
Jefferson	\$ 1,107,566	7.6%
Crook	\$ 1,433,699	5.9%
Lake*	\$ 118,407	1.4%
Klamath	\$ 254,840	0.7%
Wasco	\$ 6,897	0.0%
Total	\$18,674,445	100.0%

Permanent Rate: \$0.6204/\$1,000
 *Lake County Removed in FY 2020-21



Central Oregon Community College District

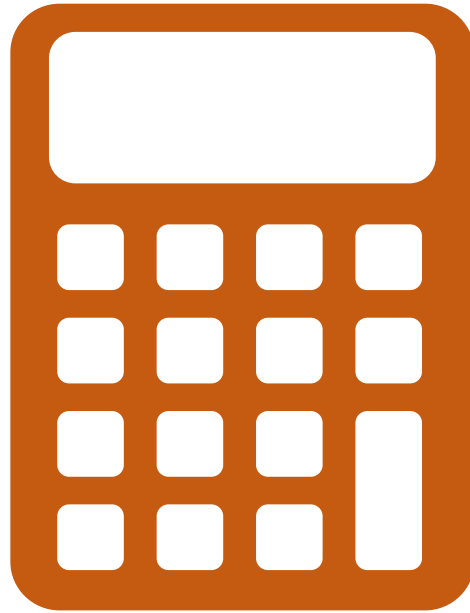


State's Funding Formula: Total Public Resources (TPR)

State Funding Levels for 2019-21 Biennium	GR-Base	2017-19 CCSF	WMCC*	COS Funding	HECC Request
Percentage Change from 2017-19 Biennium	-4.7%	0.0%	3.5%	12.4%	13.5%
CCSF Funding Levels for 2019-21 Biennium	\$543M	\$570M	\$590M	\$640.9M	\$647M
Projected COCC State Aid for FY 2019-20	\$6.1M	\$6.9M	\$7.5M	\$8.8M	\$9.3M
* Use for 2019-20 budget assumption					



State CCSF
Appropriation



Community Colleges
CCSF Revenue



Property Tax
Levy Amount



Community Colleges
Property Tax Levy



Community Colleges
Total Public Resources

Categorical Funding

The legislative Community College Support Fund (CCSF) appropriation is reduced by the various categorical funding (set asides) as provided for in OAR 589-002-0120(5) and OAR 589-002-0130.

2019-2021 Biennium

Amount	Type
\$ 2,258,547	Corrections Allocation The allocation is equal to the prior year biennium allocation, increased or decreased by the same percentage as the overall CCSF appropriation.
\$ 300,000	Contracted Out-of-District (COD) The allocation is equal to the college's number of reimbursable COD FTE from the current year multiplied by the statewide average amount of non-base community college support funds per weighted FTE for the current year.
\$ 1,838,289	Distance Learning The allocation is equal to the prior biennium funding amount, increased or decreased by the same percentage as the overall CCSF appropriation.
<u>\$ 4,806,952</u>	Commission Strategic Fund Currently calculated at 1.5% of the CCSF appropriation. This allocation is approved by CCWD and created by rule. The Oregon Presidents Council in conjunction with CCWD determine the details of this category.
\$ 9,203,788	Total

Eligibility for Courses & Students

Student Eligibility:

Reimbursable Student

- Residents of the State of Oregon, Idaho, Washington, Nevada and California
- Oregon high school students attending community college (ORS 341.635(2))

Non-reimbursable Student

- International Student
- Residents outside of Oregon, Idaho, Washington, Nevada and California

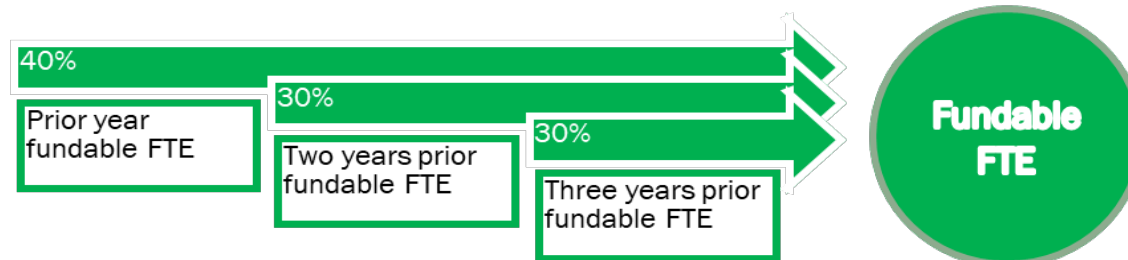
Course Eligibility:

Reimbursable courses

- Career technical education (CTE)
- Lower-division collegiate (LDC)
- Postsecondary remedial (PSR)
- Adult basic skills (ABS)
- Adult high school diploma (AHSD)
- Health/safety/workforce development

Non-reimbursable Courses

- Classes provided at a location outside the State of Oregon
- Non qualified classes (defined by state law)
- Hobby and recreation classes (ORS 341.626(2)(a))

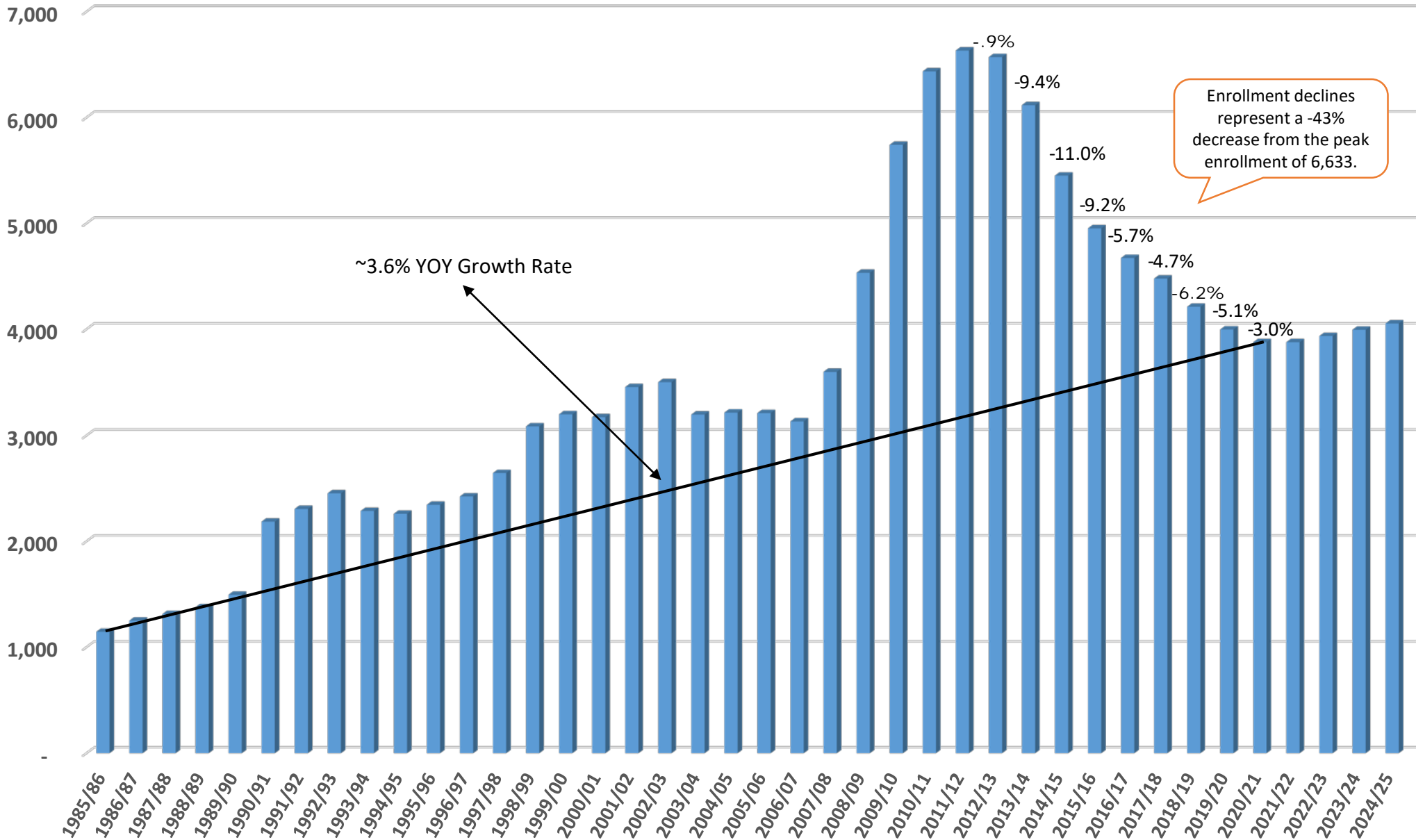


Imposed Property Taxes Impact On TPR

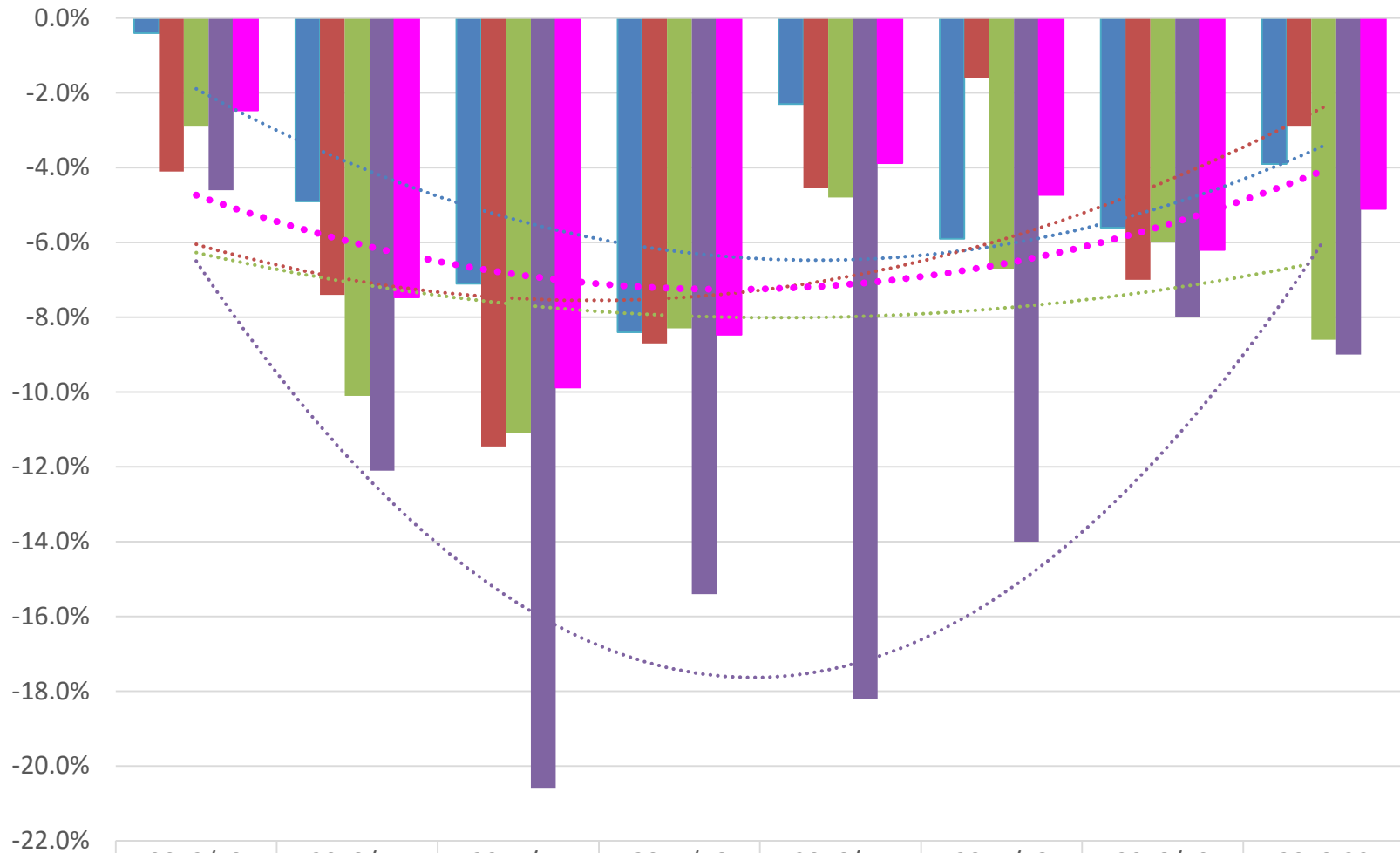
College	2019/20 Imposed Property Taxes			Fiscal Year 2019-20 TPR						
	% Change from 2018-19	County Certified Imposed Property Taxes	% of Total Property Taxes	Funded FTE	Total CCSF Allocation with Base	Total Public Resources Per FTE	Property Taxes Per FTE	CCSF Resources Per FTE	TPR Property Tax %	TPR CCSF %
Blue Mountain	7.5%	\$ 6,387,189	3%	1,836	\$ 5,455,444	\$ 6,450	\$ 3,479	\$ 2,971	54%	46%
Central Oregon	5.3%	\$ 18,674,445	10%	4,549	\$ 8,856,542	\$ 6,052	\$ 4,105	\$ 1,947	68%	32%
Chemeketa	4.6%	\$ 23,763,505	12%	9,937	\$ 35,182,567	\$ 5,932	\$ 2,391	\$ 3,541	40%	60%
Clackamas	4.4%	\$ 20,965,239	11%	6,714	\$ 19,188,792	\$ 5,980	\$ 3,123	\$ 2,858	52%	48%
Clatsop	3.7%	\$ 4,898,032	3%	1,341	\$ 4,129,351	\$ 6,732	\$ 3,653	\$ 3,079	54%	46%
Columbia Gorge	4.7%	\$ 1,283,700	1%	863	\$ 4,893,539	\$ 7,154	\$ 1,487	\$ 5,668	21%	79%
Klamath	3.8%	\$ 2,325,077	1%	1,827	\$ 9,467,225	\$ 6,453	\$ 1,272	\$ 5,181	20%	80%
Lane	3.5%	\$ 21,733,630	11%	7,947	\$ 25,610,185	\$ 5,957	\$ 2,735	\$ 3,223	46%	54%
Linn Benton	5.0%	\$ 9,127,305	5%	5,411	\$ 23,424,656	\$ 6,016	\$ 1,687	\$ 4,329	28%	72%
Mt. Hood	3.2%	\$ 13,744,114	7%	7,741	\$ 32,395,831	\$ 5,961	\$ 1,776	\$ 4,185	30%	70%
Oregon Coast	4.1%	\$ 1,373,709	1%	464	\$ 2,295,077	\$ 7,904	\$ 2,959	\$ 4,944	37%	63%
Portland	4.7%	\$ 38,599,892	20%	24,909	\$ 107,655,859	\$ 5,872	\$ 1,550	\$ 4,322	26%	74%
Rogue	3.7%	\$ 15,015,779	8%	4,347	\$ 11,335,813	\$ 6,062	\$ 3,454	\$ 2,608	57%	43%
Southwestern Oregon	4.4%	\$ 6,356,790	3%	2,304	\$ 8,146,460	\$ 6,294	\$ 2,759	\$ 3,535	44%	56%
Tillamook Bay	5.0%	\$ 1,371,981	1%	455	\$ 2,238,915	\$ 7,932	\$ 3,014	\$ 4,918	38%	62%
Treasure Valley	3.5%	\$ 2,646,209	1%	1,559	\$ 7,654,483	\$ 6,606	\$ 1,697	\$ 4,909	26%	74%
Umpqua	5.2%	\$ 4,099,701	2%	2,709	\$ 12,762,758	\$ 6,225	\$ 1,513	\$ 4,711	24%	76%
Totals	4.5%	\$192,366,295	100%	84,915	\$ 320,693,498					

Note: COCC's Funded FTE 5.4% of total FTE vs. 2.8% of Total CCSF allocation

Credit Enrollment History (FTE)

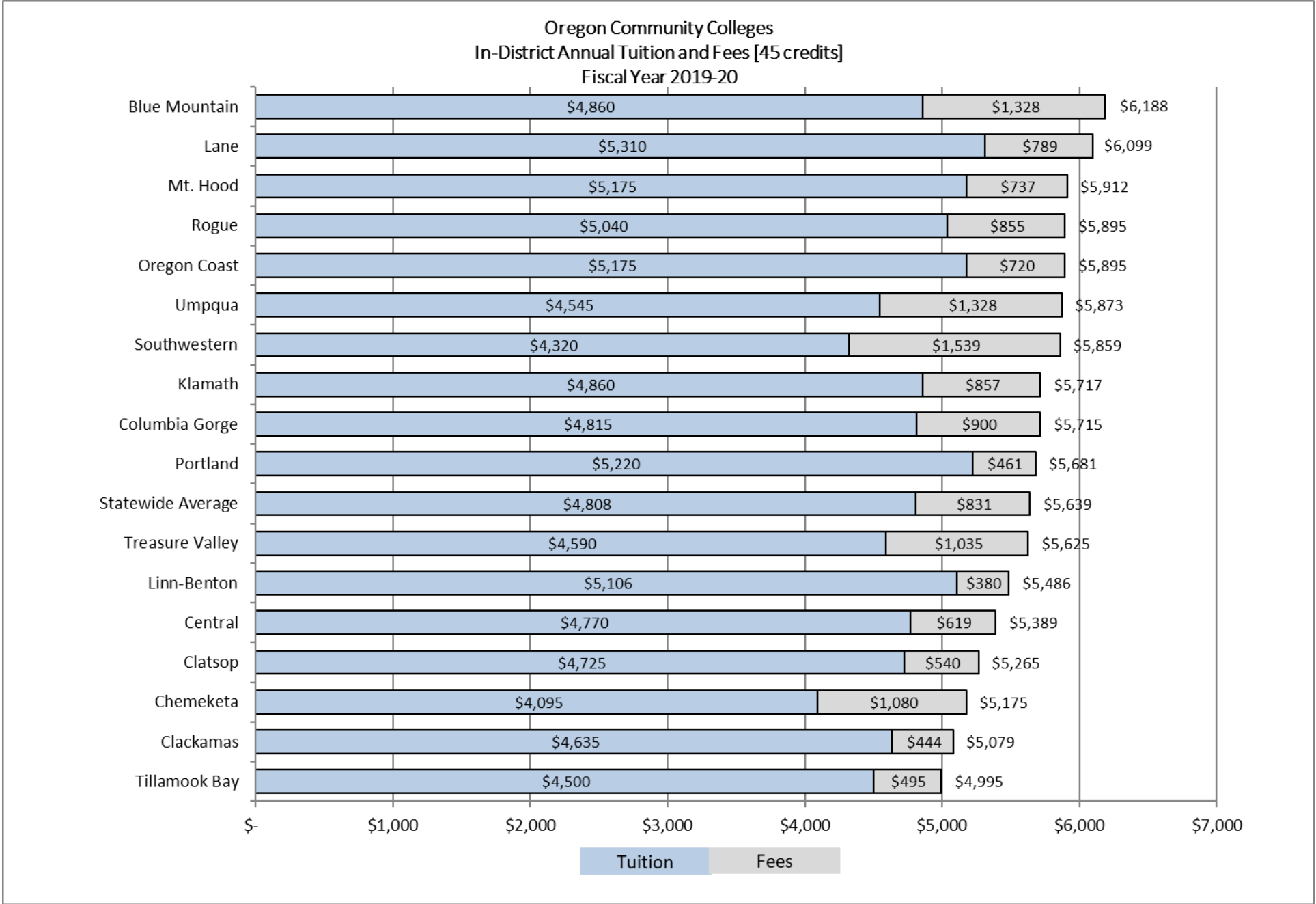


History of General Fund Paid Credits



	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019-20
Fall Term	-0.4%	-4.9%	-7.1%	-8.4%	-2.3%	-5.9%	-5.6%	-3.9%
Winter Term	-4.1%	-7.4%	-11.5%	-8.7%	-4.6%	-1.6%	-7.0%	-2.9%
Spring Term	-2.9%	-10.1%	-11.1%	-8.3%	-4.8%	-6.7%	-6.0%	-8.6%
Summer Term	-4.6%	-12.1%	-20.6%	-15.4%	-18.2%	-14.0%	-8.0%	-9.0%
FWS Annualized	-2.5%	-7.5%	-9.9%	-8.5%	-3.9%	-4.7%	-6.2%	-5.1%

Oregon Community Colleges In-district Tuition and Fees 2019-20



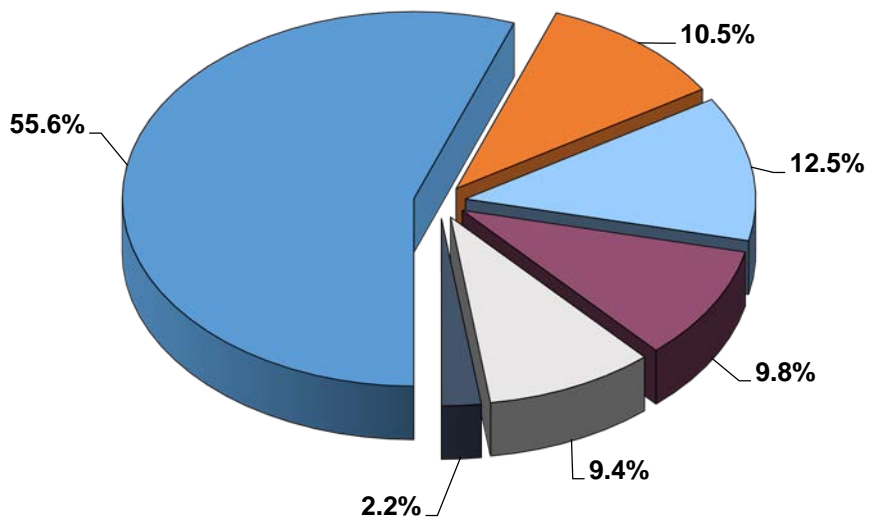
Proposed 2020-21 Tuition & Fee Rates

Proposed Tuition Rates for fiscal year 2020-21				
Tuition Residency Categories	2019-20 Rates	\$ Assumption	% Assumption	2020-21 Rates
In-District	\$ 106.00	\$ 3.00	3%	\$ 109.00
Non-Resident Veterans	\$ 127.25	\$ 3.75	3%	\$ 131.00
Out-of-District/Border States	\$ 148.50	\$ 4.50	3%	\$ 153.00
Out-of-State/International	\$ 309.00	\$ 9.00	3%	\$ 318.00
Proposed General Fees for fiscal year 2020-21				
Fee Categories	2019-20 Rates	\$ Assumption	% Assumption	2020-21 Rates
Technology Fee	\$ 12.00	\$ 3.00	25%	\$ 15.00
Student Activities Fee	\$ 1.50	\$ -	0%	\$ 1.50
Green Energy Fee	\$ 0.25	\$ -	0%	\$ 0.25
	<u>\$ 13.75</u>			<u>\$ 16.75</u>
Annual Tuition and Fees Comparison [45 Credits]				
Tuition Residency Categories	2019-20 Tuition/Fees	2020-21 Tuition/Fees	Total Increase \$	Total Increase %
In-District	\$ 5,388.75	\$ 5,658.75	\$ 270.00	5.0%
Non-Resident Veterans	\$ 6,345.00	\$ 6,648.75	\$ 303.75	4.8%
Out-of-District/Border States	\$ 7,301.25	\$ 7,638.75	\$ 337.50	4.6%
Out-of-State/International	\$ 14,523.75	\$ 15,063.75	\$ 540.00	3.7%

Annual Tuition and Fees Comparison COCC vs. OSU-C	2020-21
OSU - C	\$ 12,130.00
COCC	\$ 5,658.75
\$ Difference	\$ 6,471.25
% Difference	214%

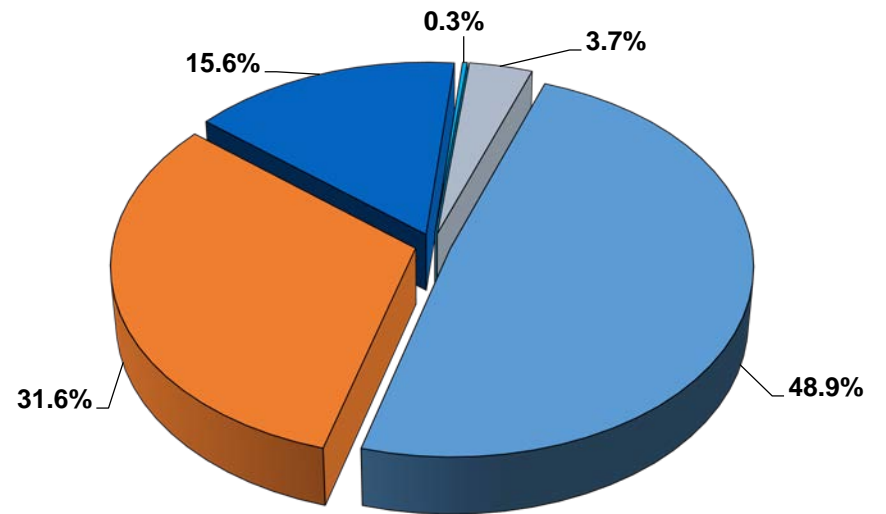
General Fund Expenditures – 2020/21

Expenditures by Function



- Instruction/Instructional Support
- College Support Services
- Information Technology
- Student Services
- Campus Services
- Misc.

Expenditures by Category



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

General Fund Budget Expenditure Summary

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	Change %
	FY 2019/20	FY 2019/20		
Expenditures by Function				
Instruction	\$ 22,562,610	\$ 23,280,026	\$ 717,416	3.2%
Instructional Support	4,298,140	4,545,807	247,667	5.8%
Student Services	5,037,355	5,250,519	213,164	4.2%
College Support Services	5,892,468	6,260,555	368,087	6.2%
Campus Services	4,926,419	4,927,199	780	0.0%
Information Technology Services	4,688,710	4,697,012	8,302	0.2%
Contingency and Financial Aid	1,095,079	1,095,079	-	0.0%
Total General Fund Expenditures	<u>\$ 48,500,781</u>	<u>\$ 50,056,197</u>	<u>\$ 1,555,416</u>	<u>3.2%</u>

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	Change %
	FY 2019/20	FY 2020/21		
Expenditures by Category				
Salaries	\$ 23,644,385	\$ 24,453,928	\$ 809,543	3.4%
Payroll Assessments	15,126,149	15,802,046	675,897	4.5%
Materials & Services	7,818,775	7,819,603	828	0.0%
Capital	145,396	140,000	(5,396)	-3.7%
Transfers-Out	1,766,076	1,840,620	74,544	4.2%
Total General Fund Expenditures	<u>\$ 48,500,781</u>	<u>\$ 50,056,197</u>	<u>\$ 1,555,416</u>	<u>3.2%</u>

General Fund Budget Changes (≥10%)

		Fiscal Year	Fiscal Year			
		2019-20	2020-21			
		CURRENT	PROPOSED			
#	Department	Budget	Budget	\$ Change	% Change	Key Changes
1	Culinary Administration Office	\$ 65,876	\$ 41,550	\$ (24,326)	-36.9%	Salary savings due to reduction in FTE
2	Addiction Studies	\$ 143,291	\$ 158,728	\$ 15,437	10.8%	Increase full time faculty budget
3	Human Development	\$ 205,548	\$ 243,101	\$ 37,553	18.3%	Increase part time faculty budget
4	Regional Svcs. & P.C. Operations	\$ 231,239	\$ 259,473	\$ 28,234	12.2%	Increase due to AJ Gallagher salary benchmark study
5	Geology	\$ 98,350	\$ 111,630	\$ 13,280	13.5%	Increase part time faculty budget
6	Nursing	\$1,221,457	\$1,343,540	\$ 122,083	10.0%	Increase part time and adjunct faculty budget
7	Health & Human Performance Office	\$ 149,373	\$ 178,247	\$ 28,874	19.3%	Increase due to AJ Gallagher salary benchmark study
8	Allied Health	\$ 41,461	\$ 6,685	\$ (34,776)	-83.9%	Move part time administrative position
9	Licensed Massage Therapy	\$ 244,080	\$ 273,307	\$ 29,227	12.0%	Increase adjunct faculty budget
10	Medical Assisting	\$ 198,380	\$ 234,319	\$ 35,939	18.1%	Increase part time faculty budget
11	CIS Office	\$ 63,614	\$ 38,906	\$ (24,708)	-38.8%	Salary savings due to reduction in FTE
12	HHP: Health Classes	\$ 4,649	\$ -	\$ (4,649)	-100.0%	Move budget to HHP activity department
13	Structural Fire Science	\$ 97,923	\$ 204,106	\$ 106,183	108.4%	Increase adjunct faculty budget
14	Office of VP of Instruction	\$ 607,226	\$ 763,326	\$ 156,100	25.7%	Increase part time faculty budget
15	Plan/Eval/Accreditation	\$ 23,876	\$ 28,876	\$ 5,000	20.9%	Increase transfer to CTE Accreditation
16	Academic Computing Support	\$ 407,438	\$ 482,276	\$ 74,838	18.4%	Increase part time faculty budget
17	Student Outreach & Contact	\$ 294,197	\$ 376,347	\$ 82,150	27.9%	Add new recruiter position
18	Diversity and Inclusion	\$ 262,844	\$ 315,376	\$ 52,532	20.0%	Increase position to full time
19	Office Dean of Student & Enrollment Svcs	\$ 492,247	\$ 551,922	\$ 59,675	12.1%	Increase due to AJ Gallagher salary benchmark study
20	Mail Services	\$ 192,171	\$ 172,117	\$ (20,054)	-10.4%	Reduce materials and supplies
21	General Institutional Support	\$ 492,071	\$ 593,633	\$ 101,562	20.6%	Increase staff waivers
22	Vice President for Administration	\$ 524,771	\$ 390,537	\$ (134,234)	-25.6%	Move transfers-out (see #23)
23	College Advancement	\$ -	\$ 201,043	\$ 201,043	100.0%	Establish new department
24	Maintenance of Grounds	\$ 632,281	\$ 789,231	\$ 156,950	24.8%	Move administrative position (see #26)
25	Plant Additions	\$ 217,793	\$ 157,149	\$ (60,644)	-27.8%	Reduce transfers-out
26	Plant Administration	\$ 373,778	\$ 290,162	\$ (83,616)	-22.4%	Move administrative position (see #24)
27	Campus Shuttle	\$ 101,897	\$ -	\$ (101,897)	-100.0%	Eliminate shuttle service
28	Project Management	\$ 141,105	\$ 120,033	\$ (21,072)	-14.9%	Salary savings due to administrative retirement

General Fund - Resources

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 15,952,813	\$ 16,884,152	\$ 17,814,000	\$ 18,554,000		
Prior Year	401,339	370,747	447,000	475,000		
Tuition and Fees	16,888,054	16,905,626	17,691,000	17,939,000		
State and Federal Sources						
State Aid for Operations	9,298,575	7,847,162	7,510,000	8,075,000		
Other Sources						
Interest Income	32,559	68,035	30,000	69,000		
Miscellaneous Income	64,031	63,599	120,000	111,000		
Program Income	119,932	42,818	72,100	40,000		
Transfers from Other Funds						
Interfund Transfers-In		1,891,000	2,160,000	2,100,000		
Total	\$ 42,757,303	\$ 44,073,139	\$ 45,844,100	\$ 47,363,000	\$ -	\$ -
Beginning Fund Balance	\$ 5,954,143	\$ 6,012,956	\$ 5,685,000	\$ 5,147,000		
Total Resources	\$ 48,711,446	\$ 50,086,095	\$ 51,529,100	\$ 52,510,000	\$ -	\$ -

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Instruction						
Humanities Office	\$ 76,090	\$ 78,051	\$ 65,527	\$ 65,464		
Writing/Literature	1,706,331	1,617,605	1,906,584	1,854,337		
Foreign Languages	488,203	527,545	523,632	551,498		
Speech	540,250	546,506	557,715	589,667		
Social Science Office	65,746	70,179	71,971	77,423		
Music	340,338	395,035	403,211	413,743		
Art	663,962	611,982	684,073	653,809		
Theatre Arts	57,583	59,623	58,601	60,405		
Fine Arts and Communication Office	65,882	70,519	78,429	83,129		
Business Administration	713,034	721,572	752,997	796,884		
Culinary Program	978,388	769,834	898,639	929,521		
Business Administration Office	63,615	61,135	61,645	64,672		
Journalism	5,470	3,147	6,219	6,219		
Culinary Administration Office		56,903	65,876	41,550		
World Languages and Cultures Office	29,481	37,349	48,422	50,116		
Philosophy	17,553	24,205	18,894	18,894		
Addiction Studies	128,821	135,219	143,291	158,728		
Anthropology	254,870	242,166	263,927	257,818		
Criminal Justice	214,148	202,885	266,018	263,777		
Economics	111,503	118,413	119,681	125,339		
Education	285,401	289,839	312,936	316,073		
Geography	116,581	127,919	136,069	138,006		
History	210,952	224,790	237,941	254,529		
Human Development	201,323	210,715	205,548	243,101		
Political Science	22,376	19,121	21,798	21,798		
Psychology	434,878	443,958	478,605	431,523		
Sociology	246,667	183,772	282,814	277,437		
AVANZA	64,717	66,292	77,018	81,327		
Adult Basic Education	568,568	551,608	495,000	509,700		
Regional Svcs. & R.C. Operations	798,608	815,810	674,054	704,062		
Regional Svcs. & M.C. Operations	165,704	216,052	226,326	244,214		

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 201,525	\$ 202,020	\$ 231,239	\$ 259,473		
Engineering & Engr. Tech.	174,368	161,859	179,131	174,233		
Science Office	68,307	75,773	77,315	79,751		
Mathematics	1,677,840	1,689,992	1,852,520	1,890,247		
Biological Science	1,189,318	1,227,040	1,234,675	1,286,712		
Chemistry	474,168	475,256	554,111	589,063		
Physics	215,007	227,430	226,627	231,672		
Geology	110,435	75,923	98,350	111,630		
Nursing	1,083,615	1,125,419	1,221,457	1,343,540		
Health & Human Performance Office	193,062	132,831	149,373	178,247		
Health & Human Performance	927,932	876,064	1,036,748	1,090,639		
Math Office	75,074	79,124	77,252	79,907		
Allied Health	161	2,510	41,461	6,685		
Computer and Information Systems	1,080,720	1,071,423	1,194,910	1,168,663		
Licensed Massage Therapy	228,666	240,947	244,080	273,307		
Emergency Medical Services	339,239	255,465	343,304	355,918		
Dental Assisting	261,452	238,450	263,118	270,412		
Medical Assisting	188,641	147,716	198,380	234,319		
Allied Health Office	65,747	70,008	71,984	74,930		
Pharmacy Technician	121,457	151,550	124,284	127,821		
Veterinary Technician Program	174,770	196,818	251,949	263,662		
CIS Office	58,743	62,057	63,614	38,906		
Nursing Office	69,918	71,915	75,993	82,110		
HHP: Health Classes			4,649			
HHP: Recreation (O.R.L.T.)	199,836	205,030	224,514	242,385		
Ponderosa Office	79,034	98,589	107,724	115,178		
Forestry Technology	469,292	461,064	489,980	493,468		
Automotive	355,973	381,166	419,734	433,812		
Health Information Technology	210,401	216,561	270,341	251,783		
Manufacturing Processes	313,472	334,307	360,633	392,793		
Apprenticeship	21,076	21,995	17,466	17,466		

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Wildland Fire Management	\$ 81,068	\$ 90,119	\$ 87,705	\$ 91,097		
Structural Fire Science	100,969	166,451	97,923	204,106		
Geographical Information Systems	173,735	134,523	113,092	117,274		
Aviation Program	318,371	322,998	358,138	368,079		
Military Science	778	861	1,250	1,250		
Non-Destructive Testing			960	960		
Regional Credit Instruction-Madras	5,315	518	4,360	4,360		
Regional Credit Instruction-Prineville	3,313	1,865	3,465	3,465		
Regional Credit Instruction-Redmond	6,864	5,023	8,040	8,040		
Library Skills	36,295	36,937	37,300	37,900		
Total Instruction	<u>\$ 20,993,000</u>	<u>\$ 20,835,346</u>	<u>\$ 22,562,610</u>	<u>\$ 23,280,026</u>	<u>\$ -</u>	<u>\$ -</u>
Instructional Support						
Office of VP of Instruction	\$ 554,241	\$ 637,536	\$ 607,226	\$ 763,326		
Library	1,148,611	1,146,286	1,282,879	1,236,198		
Catalog and Class Schedule	28,409	41,554				
Commencement & Convocation	36,836	28,597	31,271	31,271		
Tutoring and Testing	577,876	562,998	576,231	599,659		
Plan/Eval/Accreditation	5,000	7,875	23,876	28,876		
Academic Computing Support	334,561	340,073	407,438	482,276		
Instructional Deans	632,033	706,209	923,681	944,248		
Curriculum & Assessment	222,520	222,281	231,830	252,245		
ITS - Instructional Software		197,538	213,708	207,708		
Total Instructional Support	<u>\$ 3,540,087</u>	<u>\$ 3,890,947</u>	<u>\$ 4,298,140</u>	<u>\$ 4,545,807</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Student Services						
Admissions	\$ 891,054	874,842	\$ 1,032,604	\$ 1,064,589		
Counseling Center	72,535	69,798	76,458	76,458		
Student Life	253,843	282,694	344,236	324,447		
Financial Aid	669,247	707,393	748,286	721,325		
Career Services and Job Placement	123,885	111,984	138,061	144,920		
Student Outreach & Contact	267,062	258,808	294,197	371,347		
Diversity and Inclusion	203,278	184,646	262,844	315,376		
Club Sports	276,122	272,260	268,663	276,271		
Enrollment Cashiering	82,568	85,501	86,833	89,765		
Disability Services	237,579	254,781	311,194	287,704		
Office Dean of Student & Enrollment Svcs	467,716	461,007	492,247	551,922		
Advising	567,831	549,146	607,699	644,630		
Placement Testing	80,256	81,752	108,739	114,021		
First Year Experience	130,874	102,807	221,969	224,419		
ITS - Student Services Software		29,869	43,325	43,325		
Total Student Services	<u>\$ 4,323,850</u>	<u>\$ 4,327,288</u>	<u>\$ 5,037,355</u>	<u>\$ 5,250,519</u>	<u>\$ -</u>	<u>\$ -</u>

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
College Support Services						
Governing Board	\$ 99,270	\$ 94,997	\$ 98,362	\$ 100,122		
President's Office	368,614	412,568	423,952	424,274		
Fiscal Services	624,584	619,585	673,911	699,297		
Campus Safety and Security	784,569	828,618	946,906	1,026,593		
Human Resources	555,293	617,484	620,586	664,950		
Mail Services	146,219	148,884	192,171	172,117		
College Relations	780,041	762,313	784,916	799,061		
Chief Financial Officer	482,527	503,612	531,605	560,894		
Legal, Audit and Professional Svcs	69,312	71,191	83,183	83,183		
Elections		33,091	29,355	29,355		
General Institutional Support	480,761	690,827	492,071	598,633		
Liability and Other Insurance	144,120	129,477	129,737	126,764		
Institutional Effectiveness	314,677	304,458	354,352	377,142		
Vice President for Administration	421,124	439,758	524,771	390,537		
Organizational Development	16,883	7,140	6,590	6,590		
College Advancement				201,043		
Total College Support Services	\$ 5,287,994	\$ 5,664,003	\$ 5,892,468	\$ 6,260,555	\$ -	\$ -
Campus Services						
Custodial Services	\$ 1,236,498	\$ 1,088,120	\$ 1,352,382	\$ 1,401,865		
Utilities	1,011,140	963,736	1,114,935	1,114,935		
Fire & Boiler Insurance	126,097	127,149	139,739	146,042		
Maintenance of Grounds	542,708	629,884	632,281	789,231		
Maintenance of Buildings	915,755	927,555	993,614	1,027,815		
Plant Additions	205,830	398,817	217,793	157,149		
Plant Administration	310,262	327,955	373,778	290,162		
Redmond Campus Infrastructure	9,842					
Campus Shuttle	96,763	87,606	101,897			
Madras Campus Infrastructure	12,067					
Prineville Campus Infrastructure	24,562					
Total Campus Services	\$ 4,491,524	\$ 4,550,822	\$ 4,926,419	\$ 4,927,199	\$ -	\$ -

General Fund - Requirements by Function

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,611,366	\$ 1,730,087	\$ 1,433,666	\$ 1,447,108		
Management Information Systems	651,555	500,068	722,121	677,531		
User Services	808,408	807,373	895,243	920,685		
Enterprise Computing Services	513,982	502,246	559,740	567,875		
Network/Telecom & Media Services	561,201	562,291	605,318	623,281		
Web Development	106,840	112,099	120,321	126,383		
Regional IT Services - Prineville	6,218	1,032	77,058	75,558		
Project Management	126,000	114,088	141,105	120,033		
Information Security	118,464	124,422	134,138	138,558		
Total Information Technology	\$ 4,504,034	\$ 4,453,706	\$ 4,688,710	\$ 4,697,012	\$ -	\$ -
Financial Aid						
Financial Aid Transactions	\$ 288,232	\$ 272,592	\$ 295,079	\$ 295,079		
Total Financial Aid	\$ 288,232	\$ 272,592	\$ 295,079	\$ 295,079	\$ -	\$ -
Contingency						
Contingency	\$ -	\$ 500,000	\$ 800,000	\$ 800,000		
Total Contingency	\$ -	\$ 500,000	\$ 800,000	\$ 800,000	\$ -	\$ -
Requirements	\$ 43,428,721	\$ 44,494,704	\$ 48,500,781	\$ 50,056,197	\$ -	\$ -
Ending Fund Balance	\$ 5,282,725	\$ 5,591,391	\$ 3,028,319	\$ 2,453,803		
Total Requirements	\$ 48,711,446	\$ 50,086,095	\$ 51,529,100	\$ 52,510,000	\$ -	\$ -

General Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2020-21 PROPOSED Budget
Instruction							
Humanities Office	1.0	\$ 63,220	\$ 2,244	\$	\$	\$	\$ 65,464
Writing/Literature	17.3	1,826,401	27,936				1,854,337
Foreign Languages	4.8	544,887	6,611				551,498
Speech	5.1	580,757	8,910				589,667
Social Science Office	1.0	70,585	6,838				77,423
Music	4.3	391,128	22,615				413,743
Art	7.4	622,530	31,279				653,809
Theatre Arts	0.4	59,840	565				60,405
Fine Arts and Communication Office	1.1	78,911	4,218				83,129
Business Administration	7.5	787,022	9,862				796,884
Culinary Program	8.2	689,573	239,948				929,521
Business Administration Office	1.0	63,220	1,452				64,672
Journalism	0.1	6,219					6,219
Culinary Administration Office	0.8	41,550					41,550
World Languages and Cultures Office	0.8	47,761	2,355				50,116
Philosophy	0.3	18,366	528				18,894
Addiction Studies	1.4	154,702	4,026				158,728
Anthropology	2.2	253,523	4,295				257,818
Criminal Justice	2.4	260,865	2,912				263,777
Economics	1.3	123,157	2,182				125,339
Education	3.0	308,537	7,536				316,073
Geography	1.4	136,514	1,492				138,006
History	2.5	249,915	4,614				254,529
Human Development	2.5	233,293	9,808				243,101
Political Science	0.3	21,098	700				21,798
Psychology	4.0	421,984	9,539				431,523
Sociology	2.4	275,539	1,898				277,437
AVANZA	0.8	65,240	16,087				81,327
Adult Basic Education					509,700		509,700
Regional Svcs. & R.C. Operations	2.1	276,526	15,027		412,509		704,062

General Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 PROPOSED Budget
Regional Svcs. & M.C. Operations	3.0	\$ 230,864	\$ 13,350	\$	\$	\$	\$ 244,214
Regional Svcs. & P.C. Operations	2.9	250,403	9,070				259,473
Engineering & Engr. Tech.	1.5	171,393	2,840				174,233
Science Office	1.0	70,585	9,166				79,751
Mathematics	17.5	1,864,378	25,869				1,890,247
Biological Science	12.7	1,226,733	59,979				1,286,712
Chemistry	5.2	573,567	15,496				589,063
Physics	1.9	221,956	9,716				231,672
Geology	1.2	101,898	9,732				111,630
Nursing	12.0	1,294,529	49,011				1,343,540
Health & Human Performance Office	3.4	170,270	7,977				178,247
Health & Human Performance	10.6	1,040,148	50,491				1,090,639
Math Office	1.0	77,980	1,927				79,907
Allied Health	0.1	5,885	800				6,685
Computer and Information Systems	9.6	1,145,445	23,218				1,168,663
Licensed Massage Therapy	3.6	259,731	13,576				273,307
Emergency Medical Services	4.4	319,199	36,719				355,918
Dental Assisting	2.7	251,756	18,656				270,412
Medical Assisting	2.4	220,290	14,029				234,319
Allied Health Office	1.0	71,115	3,815				74,930
Pharmacy Technician	1.3	119,411	8,410				127,821
Veterinary Technician Program	2.6	235,269	28,393				263,662
CIS Office	0.8	38,406	500				38,906
Nursing Office	1.0	79,710	2,400				82,110
HHP: Recreation (O.R.L.T.)	2.1	240,276	2,109				242,385
Ponderosa Office	1.6	110,927	4,251				115,178
Forestry Technology	4.1	453,178	40,290				493,468
Automotive	4.4	403,804	30,008				433,812
Health Information Technology	2.6	237,183	14,600				251,783
Manufacturing Processes	4.1	320,485	72,308				392,793
Apprenticeship	0.3	16,901	565				17,466
Wildland Fire Management	1.1	77,636	13,461				91,097

General Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 PROPOSED Budget
Structural Fire Science	2.1	\$ 195,034	\$ 9,072	\$	\$	\$	\$ 204,106
Geographical Information Systems	1.2	111,728	5,546				117,274
Aviation Program	4.1	358,215	9,864				368,079
Military Science			1,250				1,250
Non-Destructive Testing			960				960
Regional Credit Instruction-Madras	0.1	3,240	1,120				4,360
Regional Credit Instruction-Prineville	0.1	3,240	225				3,465
Regional Credit Instruction-Redmond	0.1	3,240	4,800				8,040
Library Skills	0.3	37,400	500				37,900
Total Instruction	<u>219.1</u>	<u>\$ 21,286,271</u>	<u>\$ 1,071,546</u>	<u>\$ -</u>	<u>\$ 922,209</u>	<u>\$ -</u>	<u>\$ 23,280,026</u>
Instructional Support							
Office of VP of Instruction	3.3	\$ 392,657	\$ 45,269	\$	\$ 325,400	\$	\$ 763,326
Library	11.0	956,571	174,627	105,000			1,236,198
Commencement & Convocation	0.1	2,711	28,560				31,271
Tutoring and Testing	11.8	593,198	6,461				599,659
Plan/Eval/Accreditation					28,876		28,876
Academic Computing Support	4.2	386,699	95,577				482,276
Instructional Deans	7.3	926,446	17,802				944,248
Curriculum & Assessment	2.0	245,345	6,900				252,245
ITS - Instructional Software			207,708				207,708
Total Instructional Support	<u>39.7</u>	<u>\$ 3,503,627</u>	<u>\$ 582,904</u>	<u>\$ 105,000</u>	<u>\$ 354,276</u>	<u>\$ -</u>	<u>\$ 4,545,807</u>

General Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2020-21 PROPOSED Budget
Student Services							
Admissions	12.2	\$ 1,009,633	\$ 54,956	\$	\$	\$	\$ 1,064,589
Counseling Center			76,458				76,458
Student Life	3.1	274,690	48,507		1,250		324,447
Financial Aid	7.7	693,599	27,726				721,325
Career Services and Job Placement	1.5	135,732	9,188				144,920
Student Outreach & Contact	3.2	268,335	103,012				371,347
Diversity and Inclusion	2.8	280,801	34,575				315,376
Club Sports	2.5	193,597	82,674				276,271
Enrollment Cashiering	1.0	87,847	1,918				89,765
Disability Services	4.4	273,568	14,136				287,704
Office Dean of Student & Enroll Svc	4.3	527,372	24,550				551,922
Advising	6.6	610,148	34,482				644,630
Placement Testing	1.2	80,925	33,096				114,021
First Year Experience	2.2	199,206	25,213				224,419
ITS - Student Services Software			43,325				43,325
Total Student Services	<u>52.7</u>	<u>\$ 4,635,453</u>	<u>\$ 613,816</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 5,250,519</u>

General Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2020-21 PROPOSED Budget
College Support Services							
Governing Board	0.5	\$ 52,819	\$ 47,303	\$	\$	\$	\$ 100,122
President's Office	1.6	401,445	22,829				424,274
Fiscal Services	6.8	683,947	15,350				699,297
Campus Public Safety	11.2	855,879	170,714				1,026,593
Human Resources	5.1	557,155	107,795				664,950
Mail Services	1.3	84,013	88,104				172,117
College Relations	6.3	645,309	153,752				799,061
Chief Financial Officer	3.8	533,850	27,044				560,894
Legal, Audit and Professional Svcs			83,183				83,183
Elections			29,355				29,355
General Institutional Support	N/A	322,000	171,633	35,000	70,000		598,633
Liability and Other Insurance			126,764				126,764
Institutional Effectiveness	3.2	343,013	34,129				377,142
Vice President for Administration	2.0	360,399	30,138				390,537
Organizational Development			6,590				6,590
College Advancement	0.3	47,489			153,554		201,043
Total College Support Services	<u>42.1</u>	<u>\$ 4,887,318</u>	<u>\$ 1,114,683</u>	<u>\$ 35,000</u>	<u>\$ 223,554</u>	<u>\$ -</u>	<u>\$ 6,260,555</u>

General Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2020-21 PROPOSED Budget
Campus Services							
Custodial Services	19.0	\$ 1,279,742	\$ 122,123	\$	\$	\$	\$ 1,401,865
Utilities			1,114,935				1,114,935
Fire & Boiler Insurance			146,042				146,042
Maintenance of Grounds	7.9	572,148	217,083				789,231
Maintenance of Buildings	7.4	646,884	380,931				1,027,815
Plant Additions					157,149		157,149
Plant Administration	2.1	243,074	47,088				290,162
Total Campus Services	<u>36.4</u>	<u>\$ 2,741,848</u>	<u>\$ 2,028,202</u>	<u>\$ -</u>	<u>\$ 157,149</u>	<u>\$ -</u>	<u>\$ 4,927,199</u>
Information Technology							
Information Technology Services	2.0	\$ 295,803	\$ 1,151,305	\$	\$	\$	\$ 1,447,108
Management Information Systems	5.0	658,578	18,953				677,531
User Services	10.8	857,099	63,586				920,685
Enterprise Computing Services	4.0	541,172	26,703				567,875
Network/Telecom & Media Services	4.3	472,831	150,450				623,281
Web Development	1.0	123,383	3,000				126,383
Regional IT Services - Prineville			75,558				75,558
Project Management	1.0	117,033	3,000				120,033
Information Security	1.0	135,558	3,000				138,558
Total Information Technology	<u>29.1</u>	<u>\$ 3,201,457</u>	<u>\$ 1,495,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,697,012</u>

General Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2020-21 PROPOSED Budget
Financial Aid							
Financial Aid Transactions		\$	\$ 112,897	\$	\$ 182,182	\$	\$ 295,079
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 112,897</u>	<u>\$ -</u>	<u>\$ 182,182</u>	<u>\$ -</u>	<u>\$ 295,079</u>
Contingency							
Contingency		\$	\$	\$	\$	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total Expenses	<u>419.1</u>	<u>\$ 40,255,974</u>	<u>\$ 7,019,603</u>	<u>\$ 140,000</u>	<u>\$ 1,840,620</u>	<u>\$ 800,000</u>	<u>\$ 50,056,197</u>

Central Oregon Community College
2020-21
Fund: General Fund - 11001

Exhibit: 6.b
April 8, 2020
Budget Committee Meeting

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General Fund Summary - GEN

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	2,792,650	2,809,525	2,992,191	3,338,475	0	0
51101 Other Taxable Compensation	45,300	97,615	39,660	18,660	0	0
51102 Taxable Mileage Allowance	100,649	85,591	117,857	116,857	0	0
51200 Administrative Salaries P/T	33,833	13,657	73,441	0	0	0
51300 Faculty Salaries F/T	8,247,113	8,355,092	8,697,665	9,132,102	0	0
51400 Faculty Salaries P/T	1,662,872	1,565,374	1,689,692	1,712,187	0	0
51410 Adjunct Faculty	1,092,285	1,099,543	1,147,517	1,120,445	0	0
51500 Classified Salaries F/T	4,057,653	3,909,982	4,208,897	4,167,391	0	0
51600 Classified Salaries P/T	295,472	341,407	345,973	403,100	0	0
51700 Irregular Wages	836,701	840,332	881,028	888,732	0	0
51900 Prof. Non-Managerial - F/T	2,985,693	2,963,304	3,239,303	3,268,430	0	0
51910 Prof. Non-Managerial - P/T	194,947	185,136	211,161	287,549	0	0
52000 Payroll Assessments	13,000,198	13,244,212	15,126,149	15,802,046	0	0
61000 Materials and Supplies	1,324,313	1,195,205	1,327,120	1,326,201	0	0
62000 Outside and Contract	2,525,266	2,949,965	4,162,686	4,163,176	0	0
63000 Utilities	1,114,450	1,090,631	1,252,253	1,252,253	0	0
64100 Administrative Travel	154,345	141,858	189,024	189,024	0	0
64200 Professional Travel/Develop.	150,343	146,649	243,054	237,554	0	0
64300 Student Field Experience	51,171	45,446	97,758	100,758	0	0
65000 Repair and Replacement	56,047	71,173	130,385	126,180	0	0
66000 Insurance Expense	229,792	236,966	303,598	311,560	0	0
67000 Items for Resale	303	0	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
69000 Financial Aid	106,050	90,410	112,897	112,897	0	0
71000 Purchased Capital	115,316	67,699	40,396	35,000	0	0
74000 Library Capital	105,000	104,343	105,000	105,000	0	0
82000 Transfers Out	2,150,955	2,843,592	1,766,076	1,840,620	0	0
	43,428,719	44,494,704	48,500,781	50,056,197	0	0

Fund: General Fund - 11001

Instructional Summary - AAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	175,345	136,619	77,288	225,360	0	0
51101 Other Taxable Compensation	1,500	875	0	0	0	0
51102 Taxable Mileage Allowance	99,377	84,383	117,857	116,857	0	0
51200 Administrative Salaries P/T	0	0	32,200	0	0	0
51300 Faculty Salaries F/T	8,127,945	8,234,046	8,573,717	9,005,388	0	0
51400 Faculty Salaries P/T	1,608,723	1,493,927	1,594,704	1,543,899	0	0
51410 Adjunct Faculty	1,092,135	1,099,543	1,147,517	1,120,445	0	0
51500 Classified Salaries F/T	776,755	740,075	693,179	707,500	0	0
51600 Classified Salaries P/T	131,739	160,434	164,918	153,926	0	0
51700 Irregular Wages	250,473	232,612	300,172	304,554	0	0
51900 Prof. Non-Managerial - F/T	162,755	163,741	180,488	59,644	0	0
51910 Prof. Non-Managerial - P/T	17,410	19,257	19,683	36,889	0	0
52000 Payroll Assessments	6,704,074	6,700,434	7,696,499	8,011,809	0	0
61000 Materials and Supplies	595,286	520,719	629,838	650,156	0	0
62000 Outside and Contract	216,543	138,568	217,817	200,512	0	0
63000 Utilities	901	0	0	0	0	0
64100 Administrative Travel	58,479	55,846	75,768	75,768	0	0
64200 Professional Travel/Develop.	50,279	52,056	77,905	77,905	0	0
64300 Student Field Experience	34,090	29,473	46,708	49,708	0	0
65000 Repair and Replacement	975	6,940	8,763	8,763	0	0
66000 Insurance Expense	7,326	8,449	7,692	8,734	0	0
67000 Items for Resale	303	0	0	0	0	0
71000 Purchased Capital	8,346	21,653	3,238	0	0	0
82000 Transfers Out	872,241	935,696	896,659	922,209	0	0
	<u>20,993,001</u>	<u>20,835,346</u>	<u>22,562,610</u>	<u>23,280,026</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Humanities Department - AAC

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	9,064	9,583	13,650	13,650	0	0
51300 Faculty Salaries F/T	846,589	828,736	865,612	909,614	0	0
51400 Faculty Salaries P/T	141,487	120,957	155,646	128,646	0	0
51410 Adjunct Faculty	114,528	86,370	153,076	92,828	0	0
51500 Classified Salaries F/T	36,542	38,649	29,767	31,275	0	0
52000 Payroll Assessments	616,879	589,934	730,399	719,827	0	0
61000 Materials and Supplies	11,636	12,382	16,382	16,382	0	0
62000 Outside and Contract	275	350	265	265	0	0
64100 Administrative Travel	5,693	6,720	6,967	6,967	0	0
64200 Professional Travel/Develop.	5,163	4,980	6,266	6,266	0	0
64300 Student Field Experience	35	142	300	300	0	0
	<u>1,787,891</u>	<u>1,698,803</u>	<u>1,978,330</u>	<u>1,926,020</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Social Science Department - AAE

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	12,968	9,068	23,550	23,550	0	0
51300 Faculty Salaries F/T	734,581	712,314	788,723	797,465	0	0
51400 Faculty Salaries P/T	207,238	169,572	203,286	185,786	0	0
51410 Adjunct Faculty	87,462	141,041	133,834	133,834	0	0
51500 Classified Salaries F/T	31,285	32,772	33,378	36,651	0	0
51700 Irregular Wages	143	0	999	999	0	0
51900 Prof. Non-Managerial - F/T	15,028	32,879	33,865	36,467	0	0
51910 Prof. Non-Managerial - P/T	17,410	0	0	0	0	0
52000 Payroll Assessments	594,034	575,826	679,421	699,150	0	0
61000 Materials and Supplies	23,932	26,918	24,750	24,750	0	0
62000 Outside and Contract	14,307	8,101	14,548	14,548	0	0
64100 Administrative Travel	7,789	6,535	10,382	10,382	0	0
64200 Professional Travel/Develop.	3,758	5,339	7,305	7,305	0	0
64300 Student Field Experience	2,964	907	3,841	3,841	0	0
67000 Items for Resale	303	0	0	0	0	0
	<u>1,753,203</u>	<u>1,721,271</u>	<u>1,957,882</u>	<u>1,974,728</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

World Languages and Cultures - AAF

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	6,901	6,364	6,825	6,825	0	0
51300 Faculty Salaries F/T	543,521	591,350	609,090	645,121	0	0
51400 Faculty Salaries P/T	77,564	106,838	120,952	103,452	0	0
51410 Adjunct Faculty	69,157	42,889	20,324	20,324	0	0
51600 Classified Salaries P/T	14,460	24,882	22,592	23,302	0	0
51700 Irregular Wages	6,776	201	516	516	0	0
52000 Payroll Assessments	401,405	414,112	449,789	472,524	0	0
61000 Materials and Supplies	8,441	11,334	11,184	11,184	0	0
62000 Outside and Contract	0	50	0	0	0	0
64100 Administrative Travel	5,146	1,109	4,515	4,515	0	0
64200 Professional Travel/Develop.	4,385	3,455	4,336	4,336	0	0
64300 Student Field Experience	676	512	560	560	0	0
71000 Purchased Capital	1,585	0	0	0	0	0
	<u>1,140,018</u>	<u>1,203,096</u>	<u>1,250,683</u>	<u>1,292,659</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Fine Arts and Communication Depart. - AAG

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	14,841	10,555	15,150	15,150	0	0
51300 Faculty Salaries F/T	624,902	693,075	713,584	719,129	0	0
51400 Faculty Salaries P/T	251,747	219,172	214,192	208,192	0	0
51410 Adjunct Faculty	116,772	96,345	109,420	109,420	0	0
51500 Classified Salaries F/T	36,209	37,165	37,791	40,509	0	0
51700 Irregular Wages	23,671	27,681	24,364	24,364	0	0
52000 Payroll Assessments	547,152	554,332	599,941	616,402	0	0
61000 Materials and Supplies	36,932	29,127	43,311	43,311	0	0
62000 Outside and Contract	7,630	7,599	10,651	10,651	0	0
64100 Administrative Travel	3,595	5,501	5,548	5,548	0	0
64200 Professional Travel/Develop.	2,972	1,997	5,101	5,101	0	0
64300 Student Field Experience	1,591	1,115	2,976	2,976	0	0
	<u>1,668,015</u>	<u>1,683,664</u>	<u>1,782,029</u>	<u>1,800,753</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Culinary Department - AAH

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	1,854	0	2,000	2,000	0	0
51300 Faculty Salaries F/T	321,500	282,750	291,233	313,873	0	0
51400 Faculty Salaries P/T	31,980	44,872	25,955	25,955	0	0
51410 Adjunct Faculty	0	0	0	0	0	0
51500 Classified Salaries F/T	73,444	71,870	77,239	44,625	0	0
51600 Classified Salaries P/T	0	0	0	19,175	0	0
51700 Irregular Wages	32,868	7,183	42,594	42,594	0	0
51900 Prof. Non-Managerial - F/T	7,376	0	0	0	0	0
52000 Payroll Assessments	269,671	229,324	277,546	282,901	0	0
61000 Materials and Supplies	188,869	138,178	195,022	191,095	0	0
62000 Outside and Contract	40,147	31,334	31,337	28,337	0	0
63000 Utilities	901	0	0	0	0	0
64100 Administrative Travel	70	105	2,411	2,411	0	0
64200 Professional Travel/Develop.	3,805	4,401	3,054	3,054	0	0
64300 Student Field Experience	2,656	3,723	5,196	5,196	0	0
65000 Repair and Replacement	975	5,301	8,763	8,763	0	0
66000 Insurance Expense	900	900	1,092	1,092	0	0
71000 Purchased Capital	1,373	6,797	1,073	0	0	0
	<u>978,388</u>	<u>826,737</u>	<u>964,515</u>	<u>971,071</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Business Department - AAI

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	9,564	9,955	10,991	10,991	0	0
51300 Faculty Salaries F/T	526,613	541,812	517,266	556,047	0	0
51400 Faculty Salaries P/T	172,826	163,732	177,290	172,790	0	0
51410 Adjunct Faculty	71,718	71,953	72,138	72,138	0	0
51500 Classified Salaries F/T	34,614	31,733	29,767	31,275	0	0
51700 Irregular Wages	3,073	0	4,004	4,004	0	0
52000 Payroll Assessments	423,689	407,261	447,692	472,940	0	0
61000 Materials and Supplies	15,806	5,949	13,358	13,358	0	0
62000 Outside and Contract	4,025	2,954	4,716	4,716	0	0
64100 Administrative Travel	3,714	1,977	3,305	3,305	0	0
64200 Professional Travel/Develop.	3,113	2,001	4,426	4,426	0	0
64300 Student Field Experience	0	901	919	919	0	0
	<u>1,268,756</u>	<u>1,240,229</u>	<u>1,285,872</u>	<u>1,346,909</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Regional Services - AAK

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	175,345	136,619	77,288	225,360	0	0
51101 Other Taxable Compensation	1,500	875	0	0	0	0
51102 Taxable Mileage Allowance	881	1,548	0	0	0	0
51400 Faculty Salaries P/T	18,346	19,366	14,908	14,908	0	0
51500 Classified Salaries F/T	153,738	153,703	109,152	154,508	0	0
51600 Classified Salaries P/T	69,443	81,659	74,661	40,434	0	0
51700 Irregular Wages	9,676	10,547	17,899	17,899	0	0
51900 Prof. Non-Managerial - F/T	114,293	117,721	121,252	0	0	0
52000 Payroll Assessments	311,250	327,483	303,974	331,305	0	0
61000 Materials and Supplies	18,563	10,887	17,464	17,464	0	0
62000 Outside and Contract	13,121	2,508	6,187	6,187	0	0
64100 Administrative Travel	10,286	8,868	9,668	9,668	0	0
64200 Professional Travel/Develop.	2,290	5,770	10,838	10,838	0	0
65000 Repair and Replacement	0	1,639	0	0	0	0
82000 Transfers Out	303,673	384,088	401,659	412,509	0	0
	<u>1,202,405</u>	<u>1,263,283</u>	<u>1,164,950</u>	<u>1,241,080</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Secondary Programs - AAL

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
82000 Transfers Out	568,568	551,608	495,000	509,700	0	0
	<u>568,568</u>	<u>551,608</u>	<u>495,000</u>	<u>509,700</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Natural Resources Department - AAM

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	0	0	0	0	0	0
51102 Taxable Mileage Allowance	8,303	8,558	8,625	8,625	0	0
51300 Faculty Salaries F/T	599,988	630,944	677,123	703,519	0	0
51400 Faculty Salaries P/T	190,498	170,247	190,879	180,879	0	0
51410 Adjunct Faculty	38,995	50,599	41,514	101,762	0	0
51500 Classified Salaries F/T	94,280	100,030	98,260	109,435	0	0
51600 Classified Salaries P/T	8,736	17,529	20,742	20,742	0	0
51700 Irregular Wages	65,375	74,212	72,443	72,443	0	0
52000 Payroll Assessments	561,485	564,097	612,350	682,858	0	0
61000 Materials and Supplies	93,520	109,447	101,604	123,769	0	0
62000 Outside and Contract	45,442	16,930	38,893	38,893	0	0
64100 Administrative Travel	5,678	7,749	10,028	10,028	0	0
64200 Professional Travel/Develop.	2,941	1,667	5,856	5,856	0	0
64300 Student Field Experience	17,226	14,914	22,131	22,131	0	0
66000 Insurance Expense	6,426	7,549	6,600	7,642	0	0
71000 Purchased Capital	932	13,547	2,165	0	0	0
	<u>1,739,825</u>	<u>1,788,021</u>	<u>1,909,213</u>	<u>2,088,582</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Mathematics Department - AAQ

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	6,699	3,717	6,500	6,500	0	0
51300 Faculty Salaries F/T	824,999	847,582	878,434	915,916	0	0
51400 Faculty Salaries P/T	105,589	56,312	107,632	80,632	0	0
51410 Adjunct Faculty	109,040	125,314	132,435	132,435	0	0
51500 Classified Salaries F/T	39,953	41,851	40,433	41,655	0	0
51700 Irregular Wages	7,059	9,047	26,832	26,832	0	0
52000 Payroll Assessments	637,704	657,532	709,710	738,388	0	0
61000 Materials and Supplies	12,084	15,341	12,884	12,884	0	0
62000 Outside and Contract	685	3,131	3,236	3,236	0	0
64100 Administrative Travel	4,568	3,723	5,700	5,700	0	0
64200 Professional Travel/Develop.	4,533	5,566	5,976	5,976	0	0
	<u>1,752,914</u>	<u>1,769,116</u>	<u>1,929,772</u>	<u>1,970,154</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

CIS Department - AAR

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	3,008	2,024	6,000	6,000	0	0
51300 Faculty Salaries F/T	685,003	709,864	730,373	766,926	0	0
51400 Faculty Salaries P/T	81,635	87,217	86,146	95,146	0	0
51410 Adjunct Faculty	48,555	21,371	62,246	11,786	0	0
51500 Classified Salaries F/T	28,944	30,087	31,902	0	0	0
51600 Classified Salaries P/T	2,600	0	15,171	16,880	0	0
51700 Irregular Wages	4,651	2,265	2,615	2,615	0	0
52000 Payroll Assessments	457,315	467,947	556,094	521,681	0	0
61000 Materials and Supplies	19,728	15,377	16,000	16,000	0	0
62000 Outside and Contract	10,892	10,168	13,500	13,500	0	0
64100 Administrative Travel	1,863	0	3,000	3,000	0	0
64200 Professional Travel/Develop.	5,670	3,723	5,818	5,818	0	0
	<u>1,349,864</u>	<u>1,350,042</u>	<u>1,528,865</u>	<u>1,459,352</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Science Department - AAT

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	5,105	4,103	4,989	4,989	0	0
51300 Faculty Salaries F/T	1,023,461	988,089	990,140	1,040,141	0	0
51400 Faculty Salaries P/T	83,071	116,199	75,278	110,173	0	0
51410 Adjunct Faculty	124,559	121,368	123,745	102,673	0	0
51500 Classified Salaries F/T	96,696	103,683	104,680	108,849	0	0
51600 Classified Salaries P/T	36,500	36,363	31,752	33,393	0	0
51700 Irregular Wages	150	0	1,100	1,177	0	0
51900 Prof. Non-Managerial - F/T	26,058	13,142	25,371	23,177	0	0
52000 Payroll Assessments	743,850	766,288	909,225	941,560	0	0
61000 Materials and Supplies	70,630	69,477	73,140	73,140	0	0
62000 Outside and Contract	12,568	10,081	14,818	14,818	0	0
64100 Administrative Travel	2,163	8,236	4,325	4,325	0	0
64200 Professional Travel/Develop.	2,606	3,248	7,722	7,722	0	0
64300 Student Field Experience	2,640	3,003	3,924	6,924	0	0
71000 Purchased Capital	1,547	0	0	0	0	0
	<u>2,231,603</u>	<u>2,243,281</u>	<u>2,370,209</u>	<u>2,473,061</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Health & Human Performance - AAV

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	10,225	7,886	9,827	8,827	0	0
51300 Faculty Salaries F/T	435,900	461,450	515,356	558,092	0	0
51400 Faculty Salaries P/T	102,396	86,238	119,554	113,554	0	0
51410 Adjunct Faculty	157,630	134,302	109,512	120,512	0	0
51500 Classified Salaries F/T	80,370	26,323	26,913	29,629	0	0
51700 Irregular Wages	42,473	48,907	42,152	46,457	0	0
51910 Prof. Non-Managerial - P/T	0	19,257	19,683	36,889	0	0
52000 Payroll Assessments	430,112	394,306	497,405	536,734	0	0
61000 Materials and Supplies	17,836	12,466	22,854	22,854	0	0
62000 Outside and Contract	33,796	15,934	42,177	27,872	0	0
64100 Administrative Travel	9	0	1,554	1,554	0	0
64200 Professional Travel/Develop.	3,718	4,464	3,936	3,936	0	0
64300 Student Field Experience	3,676	2,392	4,361	4,361	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	2,690	0	0	0	0	0
	<u>1,320,830</u>	<u>1,213,925</u>	<u>1,415,284</u>	<u>1,511,271</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Allied Health - AAX

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	1,707	2,276	2,300	2,300	0	0
51200 Administrative Salaries P/T	0	0	32,200	0	0	0
51300 Faculty Salaries F/T	429,332	412,800	447,420	502,432	0	0
51400 Faculty Salaries P/T	78,670	64,679	82,356	78,156	0	0
51410 Adjunct Faculty	43,423	71,645	38,822	51,282	0	0
51500 Classified Salaries F/T	34,022	34,384	35,210	36,651	0	0
51700 Irregular Wages	52,545	51,053	59,292	59,292	0	0
52000 Payroll Assessments	317,795	336,161	409,977	433,344	0	0
61000 Materials and Supplies	48,398	42,980	52,985	52,985	0	0
62000 Outside and Contract	27,605	23,525	24,614	24,614	0	0
64100 Administrative Travel	5,776	3,684	6,665	6,665	0	0
64200 Professional Travel/Develop.	1,622	3,397	3,415	3,415	0	0
64300 Student Field Experience	0	105	0	0	0	0
71000 Purchased Capital	0	1,310	0	0	0	0
	<u>1,040,895</u>	<u>1,047,998</u>	<u>1,195,256</u>	<u>1,251,136</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Nursing - AAY

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51102 Taxable Mileage Allowance	8,257	8,747	7,450	7,450	0	0
51300 Faculty Salaries F/T	509,042	510,427	526,021	553,531	0	0
51400 Faculty Salaries P/T	65,676	68,527	20,630	45,630	0	0
51410 Adjunct Faculty	110,295	136,345	150,451	171,451	0	0
51500 Classified Salaries F/T	36,659	37,824	38,687	42,438	0	0
51700 Irregular Wages	2,012	1,515	5,362	5,362	0	0
52000 Payroll Assessments	378,313	402,173	499,518	548,377	0	0
61000 Materials and Supplies	28,549	20,429	28,400	30,480	0	0
62000 Outside and Contract	6,050	5,903	12,875	12,875	0	0
64100 Administrative Travel	2,129	1,637	1,700	1,700	0	0
64200 Professional Travel/Develop.	3,703	2,048	3,856	3,856	0	0
64300 Student Field Experience	2,627	1,758	2,500	2,500	0	0
71000 Purchased Capital	219	0	0	0	0	0
	<u>1,153,532</u>	<u>1,197,334</u>	<u>1,297,450</u>	<u>1,425,650</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Miscellaneous Instructional Summary - AAZ

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51300 Faculty Salaries F/T	22,516	22,853	23,342	23,582	0	0
51410 Adjunct Faculty	0	0	0	0	0	0
52000 Payroll Assessments	13,419	13,657	13,458	13,818	0	0
61000 Materials and Supplies	360	426	500	500	0	0
64300 Student Field Experience	0	0	0	0	0	0
	<u>36,295</u>	<u>36,937</u>	<u>37,300</u>	<u>37,900</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Instructional Support Summary - CAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	742,724	803,555	896,693	925,212	0	0
51101 Other Taxable Compensation	3,000	3,000	2,000	2,000	0	0
51102 Taxable Mileage Allowance	0	44	0	0	0	0
51300 Faculty Salaries F/T	118,897	120,911	123,948	126,714	0	0
51400 Faculty Salaries P/T	46,514	57,422	57,852	131,152	0	0
51410 Adjunct Faculty	0	0	0	0	0	0
51500 Classified Salaries F/T	421,960	395,627	511,734	461,089	0	0
51600 Classified Salaries P/T	31,131	31,258	30,979	66,012	0	0
51700 Irregular Wages	289,226	304,094	311,300	311,622	0	0
51900 Prof. Non-Managerial - F/T	189,284	178,962	195,959	216,600	0	0
51910 Prof. Non-Managerial - P/T	19,438	21,029	20,622	27,812	0	0
52000 Payroll Assessments	1,028,344	1,118,728	1,210,178	1,235,414	0	0
61000 Materials and Supplies	69,154	93,807	71,896	81,359	0	0
62000 Outside and Contract	240,058	414,313	455,192	454,192	0	0
63000 Utilities	0	0	0	0	0	0
64100 Administrative Travel	14,471	19,203	24,384	24,384	0	0
64200 Professional Travel/Develop.	13,635	14,937	22,969	22,969	0	0
65000 Repair and Replacement	0	2,347	0	0	0	0
71000 Purchased Capital	5,251	2,491	7,158	0	0	0
74000 Library Capital	105,000	104,343	105,000	105,000	0	0
82000 Transfers Out	202,000	204,875	250,276	354,276	0	0
	<u>3,540,087</u>	<u>3,890,947</u>	<u>4,298,140</u>	<u>4,545,807</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Student Services Summary - EAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	473,898	410,720	482,149	598,754	0	0
51101 Other Taxable Compensation	1,500	1,440	1,000	1,000	0	0
51102 Taxable Mileage Allowance	1,272	1,163	0	0	0	0
51200 Administrative Salaries P/T	33,833	13,657	41,241	0	0	0
51300 Faculty Salaries F/T	270	135	0	0	0	0
51400 Faculty Salaries P/T	7,635	14,025	37,136	37,136	0	0
51410 Adjunct Faculty	150	0	0	0	0	0
51500 Classified Salaries F/T	721,768	662,817	739,887	666,124	0	0
51600 Classified Salaries P/T	31,984	45,045	36,785	83,029	0	0
51700 Irregular Wages	90,828	92,252	106,744	109,744	0	0
51900 Prof. Non-Managerial - F/T	817,390	900,891	956,817	989,636	0	0
51910 Prof. Non-Managerial - P/T	158,098	144,850	170,856	222,848	0	0
52000 Payroll Assessments	1,483,793	1,545,848	1,849,674	1,927,182	0	0
61000 Materials and Supplies	100,872	94,103	99,198	99,198	0	0
62000 Outside and Contract	300,504	311,288	354,750	354,750	0	0
64100 Administrative Travel	31,667	26,792	44,439	44,439	0	0
64200 Professional Travel/Develop.	35,189	29,834	49,648	49,648	0	0
64300 Student Field Experience	17,081	15,973	51,050	51,050	0	0
65000 Repair and Replacement	0	3,000	0	0	0	0
66000 Insurance Expense	12,205	12,205	14,731	14,731	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	2,659	0	0	0	0	0
74000 Library Capital	0	0	0	0	0	0
82000 Transfers Out	1,250	1,250	1,250	1,250	0	0
	<u>4,323,848</u>	<u>4,327,288</u>	<u>5,037,355</u>	<u>5,250,519</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

College Support Services Summary - GAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	977,118	1,074,436	1,086,910	1,150,739	0	0
51101 Other Taxable Compensation	37,800	90,800	36,660	15,660	0	0
51400 Faculty Salaries P/T	0	0	0	0	0	0
51500 Classified Salaries F/T	691,177	690,996	712,996	722,119	0	0
51600 Classified Salaries P/T	65,964	59,462	59,012	67,225	0	0
51700 Irregular Wages	89,598	131,849	50,273	50,273	0	0
51900 Prof. Non-Managerial - F/T	622,460	579,661	644,783	742,083	0	0
51910 Prof. Non-Managerial - P/T	0	0	0	0	0	0
52000 Payroll Assessments	1,732,383	1,824,170	1,933,321	2,139,219	0	0
61000 Materials and Supplies	120,689	110,642	194,762	174,762	0	0
62000 Outside and Contract	622,757	804,944	723,886	739,736	0	0
63000 Utilities	3,335	2,226	3,816	3,816	0	0
64100 Administrative Travel	35,212	33,049	35,258	35,258	0	0
64200 Professional Travel/Develop.	25,355	20,316	32,426	32,426	0	0
64300 Student Field Experience	0	0	0	0	0	0
65000 Repair and Replacement	2,224	938	300	300	0	0
66000 Insurance Expense	73,565	75,870	130,149	128,385	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	35,034	29,122	30,000	35,000	0	0
82000 Transfers Out	153,321	135,521	217,916	223,554	0	0
	<u>5,287,993</u>	<u>5,664,003</u>	<u>5,892,468</u>	<u>6,260,555</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Plant Operations & Maint. Summary - JAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	91,009	93,739	96,551	100,939	0	0
51500 Classified Salaries F/T	1,020,764	976,750	1,094,761	1,139,164	0	0
51600 Classified Salaries P/T	34,654	45,209	54,279	32,908	0	0
51700 Irregular Wages	37,673	35,153	32,354	32,354	0	0
51900 Prof. Non-Managerial - F/T	164,397	169,601	172,675	182,354	0	0
52000 Payroll Assessments	1,019,923	1,029,181	1,225,503	1,254,129	0	0
61000 Materials and Supplies	407,680	343,420	277,593	267,893	0	0
62000 Outside and Contract	331,891	323,471	438,137	436,582	0	0
63000 Utilities	1,028,900	968,834	1,114,935	1,114,935	0	0
64100 Administrative Travel	1,418	1,165	2,227	2,227	0	0
64200 Professional Travel/Develop.	6,343	10,380	11,606	11,606	0	0
65000 Repair and Replacement	3,427	4,625	38,605	36,900	0	0
66000 Insurance Expense	135,616	139,302	149,400	158,059	0	0
68000 Debt Expense	0	0	0	0	0	0
71000 Purchased Capital	1,999	11,175	0	0	0	0
82000 Transfers Out	205,830	398,817	217,793	157,149	0	0
	<u>4,491,523</u>	<u>4,550,822</u>	<u>4,926,419</u>	<u>4,927,199</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Information Technology Svcs Summary - LAA

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
51100 Administrative Salaries F/T	332,556	290,455	352,600	337,471	0	0
51101 Other Taxable Compensation	1,500	1,500	0	0	0	0
51500 Classified Salaries F/T	425,229	443,718	456,340	471,395	0	0
51700 Irregular Wages	78,903	44,371	80,185	80,185	0	0
51900 Prof. Non-Managerial - F/T	1,029,406	970,447	1,088,581	1,078,113	0	0
52000 Payroll Assessments	1,031,681	1,025,850	1,210,974	1,234,293	0	0
61000 Materials and Supplies	30,632	32,514	53,833	52,833	0	0
62000 Outside and Contract	813,514	957,381	1,172,904	1,177,404	0	0
63000 Utilities	81,314	119,572	133,502	133,502	0	0
64100 Administrative Travel	13,098	5,803	6,948	6,948	0	0
64200 Professional Travel/Develop.	19,542	19,125	48,500	43,000	0	0
65000 Repair and Replacement	49,421	53,322	82,717	80,217	0	0
66000 Insurance Expense	1,080	1,140	1,626	1,651	0	0
71000 Purchased Capital	62,027	3,257	0	0	0	0
82000 Transfers Out	534,131	485,251	0	0	0	0
	<u>4,504,034</u>	<u>4,453,706</u>	<u>4,688,710</u>	<u>4,697,012</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Misc. General Fund Activity Summary - ZZZ

	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
62000 Outside and Contract	0	0	800,000	800,000	0	0
69000 Financial Aid	106,050	90,410	112,897	112,897	0	0
82000 Transfers Out	182,182	682,182	182,182	182,182	0	0
	288,232	772,592	1,095,079	1,095,079	0	0

Summary of General Fund Interfund Transfers		
Interfund Transfers-in		
Programs / Funds	2020-21 Budget	Purpose of Transfer
Summer Term Program/Auxiliary Fund	\$600,000	Support for instruction
PERS Reserve/Reserve Fund	350,000	Support for staff costs
Retiree Benefits/Reserve Fund	150,000	Support for staff costs
Outreach Centers/Auxiliary Fund	30,000	Support for Prineville & Madras Campuses.
College Activities/Auxiliary Fund	35,000	Support for student services
Partnership Collaborations/Auxiliary Fund	200,000	Support for facilities.
Facility Fees/Auxiliary Fund	35,000	Support for facilities.
Contracted Credit Classes/Auxiliary Fund	15,000	Support for instruction
Redmond Operations/Auxiliary Fund	200,000	Support for facilities.
Chandler Operations/Auxiliary Fund	20,000	Support for facilities.
Prineville Operations/Auxiliary Fund	10,000	Support for facilities.
Bookstore/Enterprise Fund	400,000	Support for facilities.
Centralized Services/Internal Service Fund	5,000	Support for facilities.
Food Services/Enterprise Fund	50,000	Support for student services
Total General Fund Transfers-in	\$2,100,000	
Interfund Transfers-out		
Department/Function	2020-21 Budget	Purpose of Transfer
Instruction	\$922,209	Support for community learning, adult basic education programs, and SBDC.
Instructional Support	354,276	Faculty professional development, sabbatical, accreditation, instructional equipment, and ABE staff development.
Student Services	1,250	Student Honors.
College Support Services	223,554	Classified and administrative development and foundation support
Campus Services	157,149	Repairs fund
Financial Aid	182,182	Honors scholarships.
Total General Fund Transfers-out	\$1,840,620	

Central Oregon Community College
2020-21 Budget Calendar

Exhibit: 7
April 8, 2020
Budget Committee Meeting

NOV 15	Department prioritized 2020-21 General Fund budget requests (including Technology Project Request Forms if applicable) due to PAT members.	<table border="1"> <thead> <tr> <th colspan="7">Nov-19</th> </tr> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>S</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td>2</td> </tr> <tr> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> </tr> <tr> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> </tr> <tr> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> </tr> </tbody> </table>	Nov-19							S	M	T	W	T	F	S						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
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NOV 18	<u>Board Meeting.</u>																																																		
DEC 6	Divisional prioritized 2020-21 General Fund budget requests (including Technology Project Forms if applicable) due to the President.																																																		
DEC 11	<u>Board Meeting.</u>																																																		
DEC 13	2020-21 General Fund budget requests (including Technology Project Requests if applicable) due to FIAT chair.	<table border="1"> <thead> <tr> <th colspan="7">Dec-19</th> </tr> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>S</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> </tr> <tr> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> </tr> <tr> <td>15</td> <td>16</td> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> </tr> <tr> <td>22</td> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> </tr> <tr> <td>29</td> <td>30</td> <td>31</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Dec-19							S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
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DEC 31	General Fund - Current service level budget roll-up.																																																		
JAN 8	<u>Board Meeting.</u> Mid-year financial forecast presentation. Discussion of 2020-21 key budget development assumptions.																																																		
JAN 10	Capital technology project requests due to IIS.	<table border="1"> <thead> <tr> <th colspan="7">Jan-20</th> </tr> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>S</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> </tr> <tr> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> <td>10</td> <td>11</td> </tr> <tr> <td>12</td> <td>13</td> <td>14</td> <td>15</td> <td>16</td> <td>17</td> <td>18</td> </tr> <tr> <td>19</td> <td>20</td> <td>21</td> <td>22</td> <td>23</td> <td>24</td> <td>25</td> </tr> <tr> <td>26</td> <td>27</td> <td>28</td> <td>29</td> <td>30</td> <td>31</td> <td></td> </tr> </tbody> </table>	Jan-20							S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
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JAN 17	General Fund budgets available (Argos) for department/management review and <u>budget neutral</u> corrections and adjustments.																																																		
JAN 24	Department prioritized 2020-21 Capital budget requests (including Technology Project Request forms, (if applicable) due to SLT members.																																																		
JAN 31	General Fund budget revisions and changes forwarded to Fiscal Services for update.	<table border="1"> <thead> <tr> <th colspan="7">Feb-20</th> </tr> <tr> <th>S</th> <th>M</th> <th>T</th> <th>W</th> <th>T</th> <th>F</th> <th>S</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> </tr> <tr> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> </tr> <tr> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> <td>15</td> </tr> <tr> <td>16</td> <td>17</td> <td>18</td> <td>19</td> <td>20</td> <td>21</td> <td>22</td> </tr> <tr> <td>23</td> <td>24</td> <td>25</td> <td>26</td> <td>27</td> <td>28</td> <td>29</td> </tr> </tbody> </table>	Feb-20							S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
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FEB 3	Departmental prioritized 2020-21 Capital budget requests due to President.																																																		
FEB 7	FIAT prioritized list of 2020-21 General Fund budget requests due to President.																																																		
FEB 10	All 2020-21 Capital budget requests (including Technology Project Requests (if applicable) due to FIAT chair																																																		
FEB 12	<u>Board Meeting</u>																																																		
FEB 14	President releases approved list of 2020-21 General Fund requests.																																																		
MAR 6	Non-General Fund budget changes due to Fiscal Services.																																																		
MAR 9	Email to Bulletin: First notice of the Budget Committee Meeting																																																		
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MAR 17	Publish in Bulletin: First notice of the Budget Committee Meeting																																																		
MAR 25	Email to Bulletin: Second notice of the Budget Committee Meeting																																																		
APR 1	Publish in Bulletin: Second notice of the Budget Committee Meeting																																																		
APR 8	<u>Board & Budget Committee Meetings.</u> Updated Financial Forecast presentation with initial budget message and discussion.																																																		
APR 10	FIAT prioritized list of 2020-21 Capital budget requests due to President.																																																		
APR 27	President releases approved list of approved 2020-21 Capital budget requests.																																																		
MAY 13	<u>Board & Budget Committee Meetings.</u> Continue budget review and discussion. Consider approval of 2020-21 budget.																																																		
MAY 18	Email to Bulletin: Notice of Budget Hearing (including summaries).																																																		
MAY 26	Publish Notice of Budget Hearing (including summaries)																																																		
JUN 10	<u>Board Meeting.</u> Budget hearing to adopt budget, make appropriations, and levy taxes.																																																		
JUL 8	<u>Board Meeting.</u>																																																		
JUL 15	Property tax levy and appropriation resolutions due to the County Assessors.																																																		