



CENTRAL OREGON COMMUNITY COLLEGE
BUDGET DOCUMENT
FISCAL YEAR 2021–2022



CENTRAL OREGON
community college

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College History and Overview

HISTORY

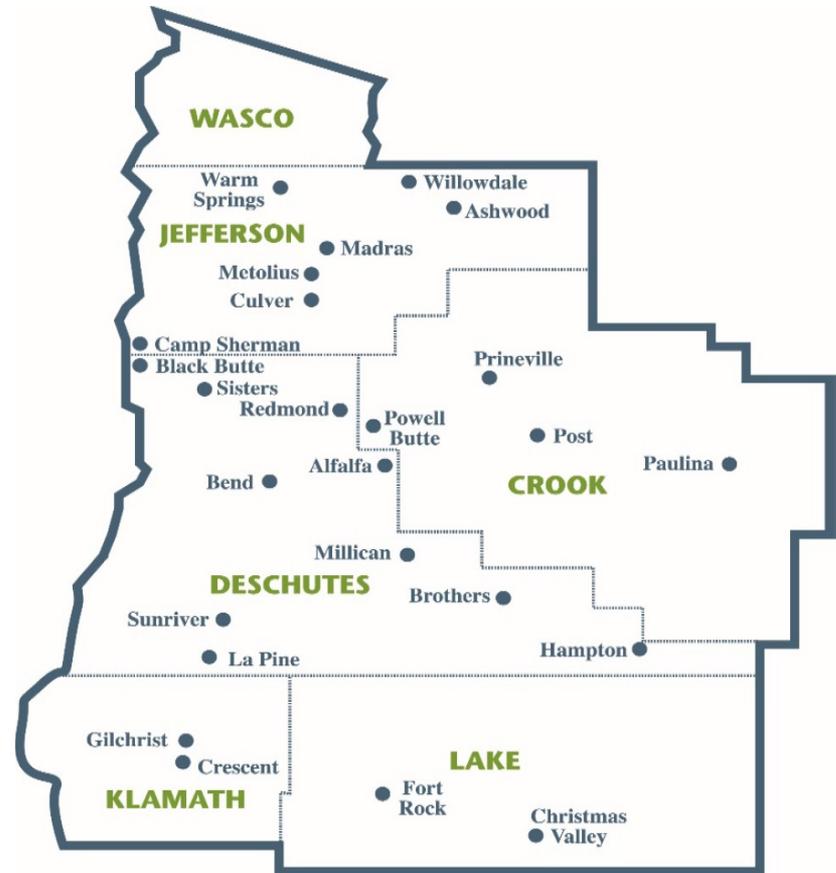
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus opened more than 50 years ago, in 1964.

Donald P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton served for 10 years, from 2004 to 2014. Dr. Shirley Metcalf became president in 2014 and served through June 30, 2019. Dr. Laurie Chesley began her tenure as the College's sixth president in July 2019.

OUR DISTRICT

The Central Oregon Community College District encompasses all of Crook, Deschutes and Jefferson counties, as well as the southern part of Wasco and northern portions of Klamath and Lake counties. A seven-member board of directors governs the College, with members of that board elected from geographic

zones in the District. The District covers a 10,000-square-mile area, making it larger than eight of the U.S. states.



College History and Overview

OUR CAMPUSES

The College's main campus is located on the western edge of Bend, a city known for its natural beauty and proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 26 buildings with a total of 575,000 square feet. The newest building is the 330-bed Wickiup Residence Hall, which opened in September 2015.

On the 25-acre Redmond Campus, there are four buildings, housing administration, classrooms and a computer lab. The Redmond Technology Education Center opened in Fall 2014, housing state-of-the-art facilities and programs.

In 2011, COCC opened campuses in Madras and Prineville. The Madras Campus was funded by the 2009 bond measure and placed on land donated to COCC by the local Bean Foundation. The COCC Crook County Open Campus was funded jointly by the bond measure and a grant to Crook County from the

U.S. Department of Commerce Broadband Technology Opportunity Program, and is on land donated by the County.

All campuses offer credit and non-credit courses and the necessary student services to help assure student success.

OUR STUDENTS

Approximately 13,600 students enrolled in credit and non-credit at COCC last year. Each quarter, approximately 2,000 full-time and 3,000 part-time students are enrolled. While more than half of the students are under the age of 25, another quarter are 30 and older. About 32 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder enroll in courses that form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

College History and Overview

OUR FACULTY

COCC has 126 full-time faculty members, 42 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 116 part-time instructors per term. The College's faculty is a committed, professional group of educators, which provides stimulating and meaningful learning experiences for the College's students. Faculty members serve as advisors to individual students, assisting them in planning academic programs and schedules. All COCC faculty are required to have at least a master's degree or equivalent training. Within the institution, there is strong motivation for continuing professional improvement by all faculty and administrators. About 40 percent of the faculty have doctorates or a terminal degree in their discipline, which is a very high percentage for a community college.

COCC FOUNDATION

Education changes lives. For 65 years, Central Oregon Community College Foundation scholarships have enabled students to learn new skills, earn technical certificates, complete two-year associate's degrees and be prepared to pursue the remainder of their undergraduate studies at a college or university.

Students can apply for an annual scholarship for the next academic year from December 15 to July 15.

The COCC Foundation is the oldest community college foundation in Oregon. Its assets have grown significantly over the years, from the first gift of \$500 in 1955 to nearly \$25 million today. In addition to scholarship support, the COCC Foundation also provides support in a variety of ways, from supporting departmental programs to providing support for the Nancy R. Chandler Visiting Scholar Program. In 2019-2020, the COCC Foundation offered more than \$1.7 million in scholarships and program funds.

CONTINUING EDUCATION

COCC's Continuing Education department offers innovative, high-quality, community-driven, affordable non-credit classes and events to adults throughout the District. Classes provide opportunities to stay current with job skills, engage in new interests and explore a range of activities.

Potential students will find a wide range of personal enrichment classes that encourage exploration of various personal interests while gaining new skills.

College History and Overview

A variety of high-quality professional education options are available for those who want to stay competitive in their careers, study for industry certifications, meet continuing education requirements, or pursue entry-level career training. Professional development opportunities include accounting/bookkeeping, technology, construction, project management, health care and wellness, landscaping, leadership and management. Continuing Education offers both individual courses as well as non-credit training certificates

SMALL BUSINESS DEVELOPMENT CENTER

The Small Business Development Center (SBDC) at Central Oregon Community College is focused on helping build Oregon's best businesses. The SBDC offers no-cost one-to-one advising and business-related educational workshops. Experienced staff advisers are available to meet with businesses by appointment throughout the tri-county region.

In addition, the SBDC offers:

- Practical workshops on business start-up, planning and growth
- A year-long Small Business Management program
- SCALE Oregon services for larger traded-sector companies
- Capital access assistance
- Strategic market research

The goal of the SBDC at COCC is to have a positive impact on the growth and sustainability of Central Oregon businesses.

ADULT BASIC SKILLS (ABS)

The Adult Basic Skills department is comprised of two programs, English Language Learning (ELL) and Adult Basic and Adult Secondary Education (ABE/ASE). The goal of these programs is that students will have academic achievements and basic skills necessary to participate effectively as engaged community, family members and employees, and to succeed in college.

College History and Overview

The Adult Basic Education/Adult Secondary Education (ABE/ASE) program provides instruction in basic communication, math, study skills and basic computer skills to prepare students for a variety of purposes including college and GED Exam preparation and employment. Classes include Essentials of Communication and Essentials of Math.

BARBER LIBRARY

COCC's three-story, 72,000-square-foot Barber Library opened in March 1998 and serves COCC students, faculty, staff and the county. The Barber Library collection features hundreds of thousands of full text research articles from more than 100 scholarly electronic resources and databases, a local collection of about 70,000 print and AV materials, popular streaming videos including thousands of film titles, and access to millions of items including e-books via the Orbis Cascades Alliance, a nonprofit cooperative of 38 major colleges and universities in Oregon, Washington, and Idaho.

Barber Library's Children's literature and Equity Center (CLERC) features a special collection of equity focused and culturally enriched children's literature books. The Library is a selective depository for U.S. federal documents and databases. Current credit-enrolled COCC students, faculty and staff can access most of the Library's electronic resources from off campus.

Wireless networks and group study rooms are available throughout the Library. Besides research support, the Library offers credit library courses to help students develop their information research skills. Each year the Barber Library hosts art exhibitions in the Rotunda Gallery, as well as other cultural events that are open to COCC and the general community.

College History and Overview

ACCREDITATION

Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities.

Accreditation of an institution of higher education by the Northwest Commission on Colleges and Universities indicates that it meets or exceeds criteria for the assessment of institutional quality evaluated through a peer review process. An accredited college or university is one which has available the necessary resources to achieve its stated purposes through appropriate educational programs, is substantially doing so, and gives reasonable evidence that it will continue to do so in the foreseeable future. Institutional integrity is also addressed through accreditation.

Accreditation by the Northwest Commission on Colleges and Universities is not partial but applies to the institution as a whole. As such, it is not a guarantee of every course or program offered, or the competence of individual graduates. Rather, it provides reasonable assurance about the quality of opportunities available to students who attend the institution.

Inquiries regarding an institution's accredited status by the Northwest Commission on Colleges and Universities should be directed to the administrative staff of the institution.

Mission, Vision, and Core Themes

MISSION STATEMENT

Central Oregon Community College promotes student success and community enrichment by providing quality, accessible, lifelong educational opportunities.

- Internal Connections
- External Connections
- Innovation

VISION STATEMENT

To achieve student success and community enrichment, COCC fosters student completion of academic goals, prepares students for employment, assists regional employers and promotes equitable achievement for the diverse students and communities we serve.

OUR VALUES

- Student Focused in All That We Do
- Caliber of Faculty and Staff
- Open Door Philosophy
- Reputation
- Diversity
- Campus Traditions
- Work/Life Balance
- Comprehensive Services

Budget Committee

The Budget Committee is the College District's fiscal planning and advisory committee. The committee consists of seven elected governing members and seven qualified district voters appointed by the governing board.

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2025
Laura Craska Cooper	2	Prineville	6/30/2025
Alan Unger	3	Redmond	6/30/2025
Erica Skatvold	4	Bend	6/30/2025
Jim Clinton	5	Bend	6/30/2023
Bruce Abernethy	6	Bend	6/30/2023
Oliver Tatom	7	La Pine	6/30/2023

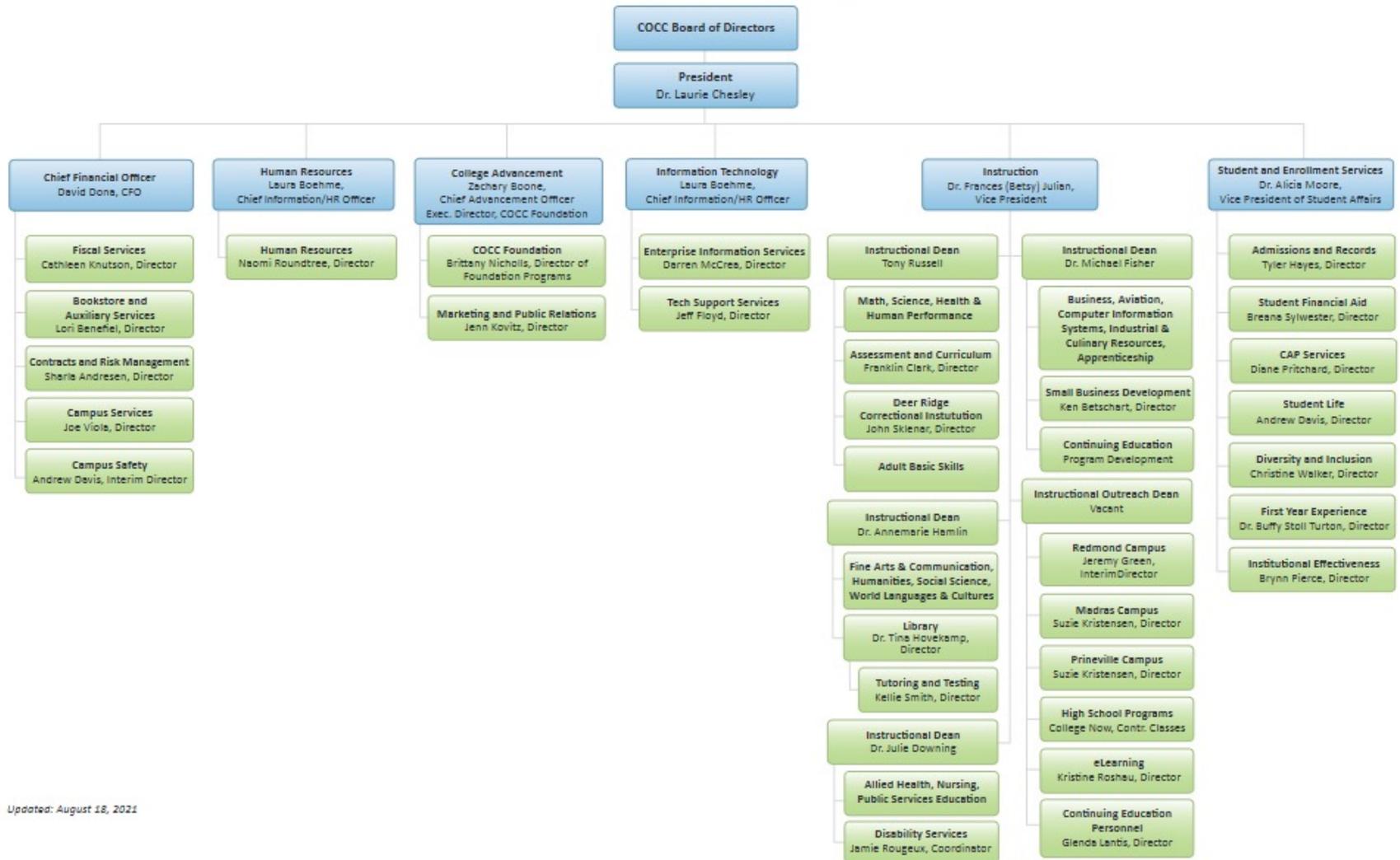
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2023
Mark Copeland	2	Prineville	6/30/2022
Richard Hurd	3	Redmond	6/30/2021
Gayle McConnell	4	Bend	6/30/2022
Jasmine Barnett	5	Bend	6/30/2021
Roger Detweiler	6	Sisters	6/30/2023
Harry Hamilton	7	La Pine	6/30/2022

Chief Executive and Budget Officer: Dr. Laurie Chesley, President

Administrative Organizational Chart

Administrator Organizational Chart Central Oregon Community College



Updated: August 18, 2021

Fund Types

The College's budget is segregated into the funds listed below:

Community colleges and other government organizations establish their accounting systems on a fund basis. Each fund has its own self-balancing set of accounts from which financial statements can be prepared. The College separates resources and expenditures into various funds to ensure both control and accountability.

- *General Fund*

The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.

- *Debt Service Fund*

Accounts for the retirement of long-term debt of the District. Property taxes and general fund transfers are principle resources..

- *Capital Projects Fund*

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Major sources of resources are transfers from the general fund and bond proceeds.

- *Internal Service Fund*

An Internal Service fund accounts for goods or services provided to other college departments on a cost reimbursement basis.

- *Reserve Fund*

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

- *Special Revenue Fund*

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

Fund Types

- *Auxiliary Fund*
Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.
- *Financial Aid Fund*
The Financial Aid Fund is a type of expendable trust. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.
- *Enterprise Fund*
Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a for profit business.
- *Trust and Agency Fund*
The Trust and Agency Fund accounts for endowment and agency type funds. Spending limits are legally restricted and funding only can be used for permanent purposes.

Resources

- *State Aid*
The State legislature appropriates funding for the community college support fund each biennium. This intergovernmental funding is allocated to the 17 community colleges using the State's distribution formula.
- *Tuition*
Credit tuition is generated by assessing students a rate per-credit hour and non-credit tuition is generated by charging fees per course.
- *Student Fees*
Fees are generated for both instructional and non-instructional fees. Instructional fees cover the cost of course materials and supplies, whereas the non-instructional fees cover costs associated with student support services.
- *Property Taxes*
Property taxes are levied for general support of the college and debt service payments associated with general obligation bonds. The property taxes levied for general fund support are based on the College's permanent rate of \$0.6204 per thousand of assessed property value within the district. The property taxes levied for debt service is based on the amount required to pay the interest and principal on voter approved general obligation bonds.
- *Bookstore Sales*
Bookstore sales are generated through the sale of textbooks and supplies at the bookstores which are accounted for in the enterprise fund.
- *User Charges*
User charges are fees to departments for centralized services and copier charges. These fees are accounted for in the internal service fund.
- *Interfund Transfers*
Transfers represent internal resources moved from one fund to another. A summary of budgeted interfund transfers and descriptions is provided in the appendix.

Organizational Units

The College is structured into the following organizational units:

- *Instruction*
Instruction's primary responsibility is to plan, schedule and implement credit courses, continuing education and other instructional programs.
- *Instructional Support*
Instructional Support is charged with providing services that support and enhance instruction. Services include library, tutoring, testing, and accreditation.
- *Student Services*
Student Services purpose is to assist students and enhance their educational experience. Activities include admissions, advising, counseling, financial aid, student life, club sports, and registrar.
- *College Support Services*
College Support Services consists of the administrative activities of the college. These services include the governing board, fiscal services, human resources, safety & security, and college relations.
- *Plant Operations and Maintenance*
Plant Operations and Maintenance ensures that college facilities are properly maintained and the college provides a safe and comfortable environment to learn and work.
- *Information Technology Services*
Information Technology Services maintains all communications systems and infrastructure. Services included user services, telecommunications, computing, and management information systems.
- *Miscellaneous General Fund Activities*
Miscellaneous General Fund Activities accounts for financial aid transactions and the general fund's operating contingency.

Budget Process

The College, like most local governments in Oregon, is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The budget is prepared using the modified accrual basis of accounting which reports revenues when earned and expenditures when the associated liability is incurred. The annual budget begins July 1st and ends June 30th for each fiscal year.

Listed below are the required budgeting steps:

- ✓ Establish a Budget Committee
- ✓ Budget Officer Appointed
- ✓ Prepare a Proposed Budget
- ✓ Public Notice(s)
- ✓ Budget Committee Meeting(s)
- ✓ Budget Approved
- ✓ Publication of Summary Budget and Hearing
- ✓ Budget Hearing
- ✓ Adoption of Budget
- ✓ Budget Filed and Levy Certified

2021/22 Budget Calendar



President's Budget Message

Introduction

Oregon's economy continues to suffer from the continued impacts of COVID-19 pandemic as we head into the 2021-22 fiscal year. The economic shock associated with the COVID-19 outbreak has been unlike anything the national economy has experienced before. While less severe than was initially feared, the sudden stop in economic activity during the spring of 2020 was faster and deeper than any downturn since WWII. The regional jobs data has resembled what happens during natural disasters or labor strikes more than it has a traditional recession. After disasters or strikes, regional job markets often bounce back quickly as rebuilding efforts get under way or striking workers are brought back. This time around, it is unlikely the State's economy will fully recover right away. Although the State has a long way to go, the recovery has been encouraging to date. Despite severe job losses, average income levels have yet to fall dramatically. As a result, consumer spending has been surprisingly robust. Unfortunately, this strength is unlikely to persist. Part of the strength in income and spending is related to the massive federal stimulus packages that injected billions into the Oregon economy over the past months. If not for federal aid payments, household income would have fallen significantly. In addition to federal aid, levels of income and spending have been supported by stability among households with high incomes. To date, this recession has disproportionately affected workers with low incomes. Much of the economic impact of COVID-19 has fallen on brick and mortar retail and service firms that pay relatively low wages (e.g. leisure, hospitality, personal care, and childcare). Given the income inequality in the State, and severe job losses among households with low wages, the need for a wide range of public services and aid programs in the near future regardless of the speed of economic recovery.

Heading into the 2021-22 fiscal year, the damage of the recession will spread beyond households with low incomes. More industries are feeling the pain, and asset markets may not continue to post robust valuations. Jobs in middle and high-wage industries are now experiencing sizable job losses. Their decline of around 5 percent is more severe than what Oregon experienced in the 1973, 1990, and 2001 recessions. The recessionary impact is still being felt through the economy, and layoffs in high-wage sectors are more likely to be permanent and not temporary. While the State's recovery has been surprisingly strong to date, Oregon still has 140,000 fewer jobs than before the pandemic began. Such a significant economic shock will eventually cause more households and businesses to lose income. It takes time for losses to work their way through the entire economy. It typically takes a couple of years before the job market bottoms out following a recession. This traditional recessionary dynamic is just getting started this cycle. Permanent job losses are rising in Oregon, but are currently being offset by large numbers of

temporarily unemployed workers returning to their jobs. Levels of employment and corporate earnings are particularly important to the State as individual and corporate income taxes represent the largest sources of revenue for the State's general fund. The global COVID-19 pandemic continues to 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 2021-22. 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 2020-21 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), operating expenditures, and federal COVID-19 pandemic funding 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 \$18.7 million is \$142 thousand above budget as the imposed tax growth rate of 5.7% was .45% higher the budgeted growth rate of 5.25%. The prior year property tax revenue of \$465 thousand is \$10 thousand below budget due to lower than anticipated collection rate and tax assessments.
- **Tuition and Fees:** This year's 10.4% projected student enrollment decline represents the ninth consecutive year of decreasing enrollment of credit students from the 2012 peak. The enrollment paid credits decline of 10.4% is 7.4% higher than the budgeted decline of 3.0% due to effects of moving to on-line instruction for the entire academic year. This higher than anticipated enrollment decline produced total tuition revenue of \$13.6 million, \$1.5 million below budget.
- **State Aid:** The State has maintained its community college support fund (CCSF) appropriation of \$640.9 million for the 2019-20 biennium. With the financial impacts of the COVID-19 pandemic on the State's general

President's Budget Message

fund budget, it had warned community colleges that it may be required to reduce the CCSF in order to balance the State's budget based on the results of the December revenue forecast. Immediately following the start of the pandemic, the revenue outlook was revised down by around \$2 billion. As of the March forecast, this budgetary hole has completely been filled. The new outlook calls for a bit more revenue than was expected before the recession began. Forecasted State Aid is \$8.3 million, \$237 thousand (2.9%) over budget due to COCC's higher level of reimbursable student FTE relative to the total FTE within the State's funding formula.

- **Operating Expenditures:** Given the high degree of uncertainty the College was facing with the impacts from the COVID-19 pandemic, the College instituted a spending freeze on all non-essential spending beginning March 2020. The current financial forecast reflects a salary savings of \$2.3 million, payroll assessment savings of \$2.1 million, materials and services savings of \$1.8 million, and capital savings \$32 thousand, for a total operating savings of \$6.2 million. The salary savings reflect position vacancies, furloughs and layoffs, reduced employment contracts, voluntary separation agreements, 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 of \$2.1 million is a combination of factors: staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower cost plan options. The material and services savings of \$1.8 million includes the unspent budgeted \$800 thousand operating contingency and savings from the non-essential spending freeze.
- **Federal Stimulus Funding:** In response to the COVID-19 Pandemic, the Federal Government approved three economic stimulus funding acts impacting higher education; 1) Coronavirus Aid Relief and Economic Security Act (CARES); 2) Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA); and 3) American Rescue Plan Act (ARP). The College received funding awards totaling \$21.4 million from these three Acts to be used for direct student aid, expenses related to COVID related supplies/PPE/technology, and lost revenue from the College being required to move to remote instruction and operations.

2021-22 Budget

When planning for and developing the 2021-22 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;
- 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:

Strategic priorities for fiscal year 2021-22

President's Budget Message

- Strengthening our capacity in remote instruction
- Strengthening our capacity in workforce development
- Strengthening our outreach and advancement efforts across our region.

Enrollment:

The global COVID-19 pandemic has had a catastrophic impact on the economy and employment levels. It is difficult to predict the long-term impacts the pandemic will have on the economy. Community college enrollments tend to be countercyclical with the economy and unemployment serves as a primary driver for enrollment growth at community colleges. The proposed budget contains a 4% increase in student enrollment for 2020-21.

Unfunded State Mandates:

In recent years, the Oregon Legislature has directed community colleges to provide a tuition discount to out-of-state veterans, waivers to veterans and their dependents, foster children, and students over the age of 65, reducing annual paid tuition and fees.

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 (\$8 million to match an \$8 million State allocation).

Buildings and Facility Maintenance:

The College has four campuses with 33 buildings with a combined square footage of over 700,000 square feet. Each fiscal year, the College dedicates funds for facilities repair and maintenance in the budget process to ensure proper stewardship of these public investments. The College like other large public entities is challenged with deferred maintenance costs, which is expected to exceed \$12.0 million.

Real Estate Revenue:

Future land lease revenue or land sales proceeds will provide additional resources the Board can direct to various needs and investments for the College from the development of idle land not needed for mission purposes.

Technology Investments:

All new buildings have extensive technology added, at a cost of more than \$3 million that must be maintained and replaced. In 2021, the College deployed and

supported over 2000 PC computers and 300 laptop computers and expanded technology for streaming classrooms, remote instruction, and Wi-Fi hotspots. The annual costs for outside and contracted services for technology now exceeds \$1.3 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 12-24 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 strategic priorities, goals, and guiding principles.

Approved funding requests.

- Insurance premium increases in liability and property insurance coverage
- eLearning accessibility funding
- Additional HR Funding
- ITS Software licensing increases
- Branch campus streaming classroom
- Tableau Software

State Aid:

The State's 2021-23 budget development process has started with the release of the Governor's Recommended Budget (GRB), which provides for a \$640.9 million budget appropriation for the community college support fund (CCSF) which represents no change from the prior biennium. The Department of Administrative Services (DAS) recommends \$667.0 million, an increase of \$25.6 million (4.1%) increase, and the Oregon Community College Association (OCCA) has requested \$701.0 million, an increase of \$60.1 million (9.4%) over the current CCSF funding level. The 2021-22 budget contains a 5.0% increase assumption to the CCSF over the prior biennium. Given the strength of the State's March revenue forecast, community colleges are hopeful that as the State's legislative process continues, the CCSF appropriation amount will increase over the GRB and DAS budget recommendations.

President's Budget Message

Property Taxes:

Property tax revenue continues to represent the largest source of operating funds. Property tax revenue has steadily increased the past nine years as Central Oregon real estate values continue to rise and the level of new construction grows. The current forecast assumption has imposed property taxes increasing 5.6 percent, which produces property tax revenue of \$19.6 million, \$909 thousand increase over the current year. The assumption for property taxes also assumes Lake County will move from COCC's District to Klamath Community College District in 2022.

Tuition:

There are no proposed increases in tuition rates for all residency categories. Preliminary information shows COCC remaining the fourth or fifth least expensive of Oregon's 17 community colleges and significantly less costly than the Oregon universities.

General Fees:

There are no proposed increases to general fee rates for 2021-22. The College will continue to look to methods such as indexing future technology fee increases to better align technology costs with fees.

Long-Term Outlook

As the College continues to manage through the COVID-19 pandemic, its long-term impacts 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.

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 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,

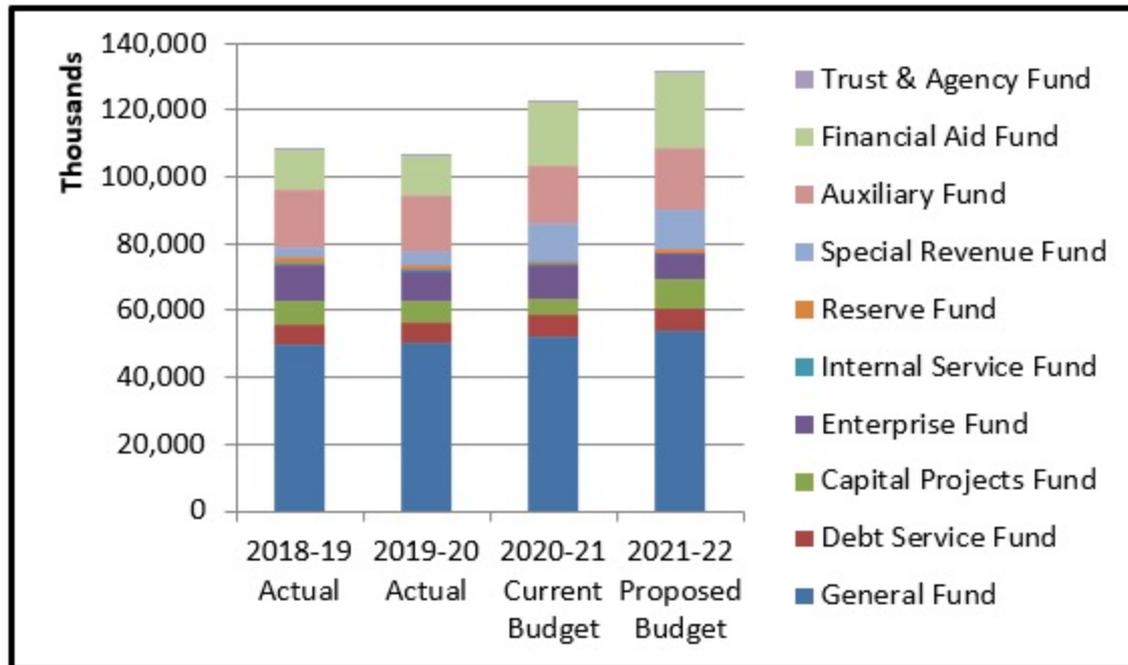
Laurie Chesley, Ph.D.

President

Consolidated Budget

Resources Graph – All Funds

Resources All Funds



Consolidated Budget

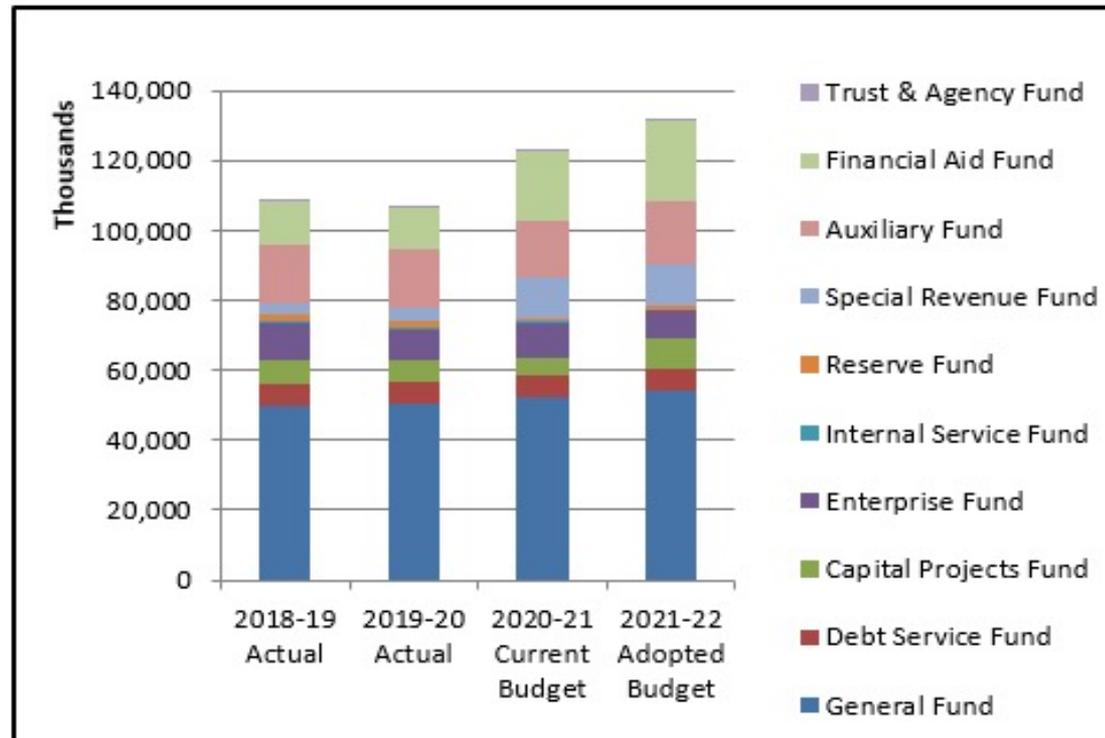
Resources Summary - All Funds

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
General Fund	\$ 50,086,095	\$ 50,322,327	\$ 52,510,000	\$ 54,289,000	\$ 54,289,000	\$ 54,289,000
Debt Service Fund	5,993,949	6,171,346	6,164,433	6,327,519	6,327,519	6,327,519
Capital Projects Fund	7,105,308	6,436,385	4,936,999	8,752,644	8,752,644	8,752,644
Enterprise Fund	10,284,643	8,847,554	10,060,982	7,687,717	7,687,717	7,687,717
Internal Service Fund	456,527	366,254	359,003	242,540	242,540	242,540
Reserve Fund	2,165,735	1,719,719	972,206	923,937	923,937	923,937
Special Revenue Fund	2,989,663	4,113,911	11,289,354	11,820,544	11,820,544	11,820,544
Auxiliary Fund	16,813,011	16,446,269	16,712,049	18,364,565	18,364,565	18,364,565
Financial Aid Fund	12,203,608	11,954,344	19,514,105	22,787,853	22,787,853	22,787,853
Trust & Agency Fund	387,710	392,873	419,117	411,833	411,833	411,833
Total Resources	\$ 108,486,249	\$ 106,770,982	\$ 122,938,248	\$ 131,608,152	\$ 131,608,152	\$ 131,608,152

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

Requiemments Summary - All Funds

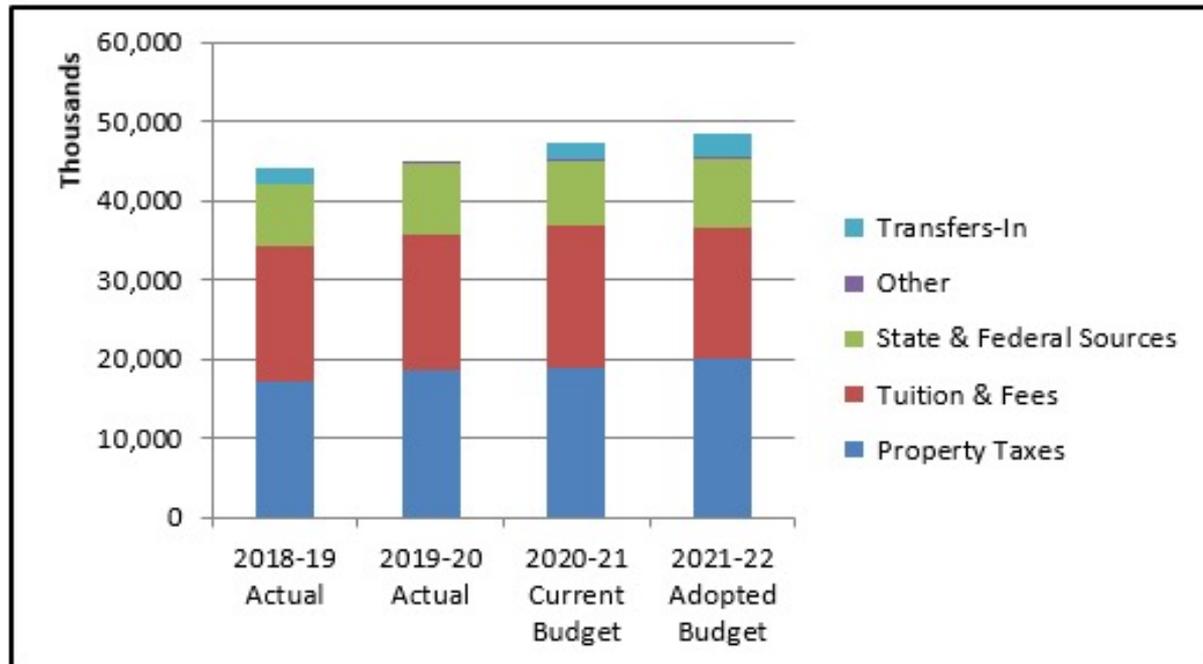
	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
General Fund	\$ 50,086,095	\$ 50,322,327	\$ 52,510,000	\$ 54,289,000	\$ 54,289,000	\$ 54,289,000
Debt Service Fund	5,993,949	6,171,346	6,164,433	6,327,519	6,327,519	6,327,519
Capital Projects Fund	7,105,308	6,436,385	4,936,999	8,752,644	8,752,644	8,752,644
Enterprise Fund	10,284,643	8,847,554	10,060,982	7,687,717	7,687,717	7,687,717
Internal Service Fund	456,527	366,254	359,003	242,540	242,540	242,540
Reserve Fund	2,165,735	1,719,719	972,206	923,937	923,937	923,937
Special Revenue Fund	2,989,663	4,113,911	11,289,354	11,820,544	11,820,544	11,820,544
Auxiliary Fund	16,813,011	16,446,269	16,712,049	18,364,565	18,364,565	18,364,565
Financial Aid Fund	12,203,608	11,954,344	19,514,105	22,787,853	22,787,853	22,787,853
Trust & Agency Fund	387,710	392,873	419,117	411,833	411,833	411,833
Total Requirements	<u>\$ 108,486,249</u>	<u>\$ 106,770,982</u>	<u>\$ 122,938,248</u>	<u>\$ 131,608,152</u>	<u>\$ 131,608,152</u>	<u>\$ 131,608,152</u>

General Fund

The General Fund is the College's primary operating fund. It accounts for the financial operations of the College except those required to be accounted for in another fund.

The General Fund Resources Graph by Type

General Fund Resources



General Fund

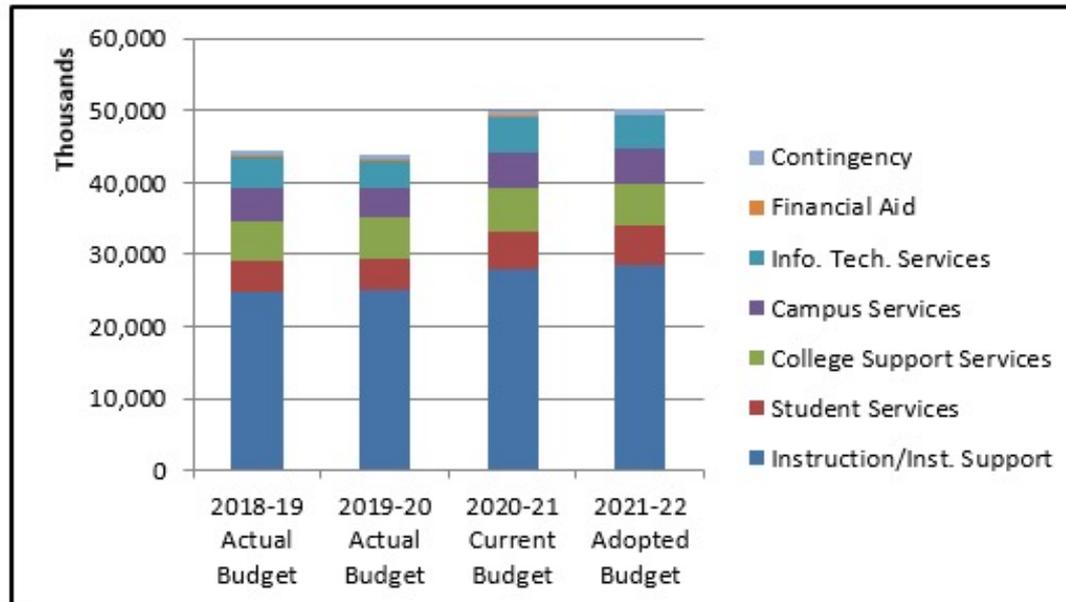
General Fund - Resources

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 16,884,152	\$ 17,905,877	\$ 18,554,000	\$ 19,605,000	\$ 19,605,000	\$ 19,605,000
Prior Year	370,747	626,222	475,000	459,000	459,000	459,000
Tuition and Fees	16,905,626	17,199,485	17,939,000	16,611,000	16,611,000	16,611,000
State and Federal Sources						
State Aid for Operations	7,847,162	8,868,175	8,075,000	8,497,000	8,497,000	8,497,000
Other Sources						
Interest Income	68,035	62,544	69,000	70,000	70,000	70,000
Miscellaneous Income	63,599	50,349	111,000	130,000	130,000	130,000
Program Income	42,818	18,284	40,000	41,000	41,000	41,000
Transfers from Other Funds						
Interfund Transfers-In	1,891,000	-	2,100,000	3,100,000	3,100,000	3,100,000
Total	\$ 44,073,139	\$ 44,730,936	\$ 47,363,000	\$ 48,513,000	\$ 48,513,000	\$ 48,513,000
Beginning Fund Balance	\$ 6,012,956	\$ 5,591,391	\$ 5,147,000	\$ 5,776,000	\$ 5,776,000	\$ 5,776,000
Total Resources	\$ 50,086,095	\$ 50,322,327	\$ 52,510,000	\$ 54,289,000	\$ 54,289,000	\$ 54,289,000

General Fund

The General Fund Expenditures Graph by Function

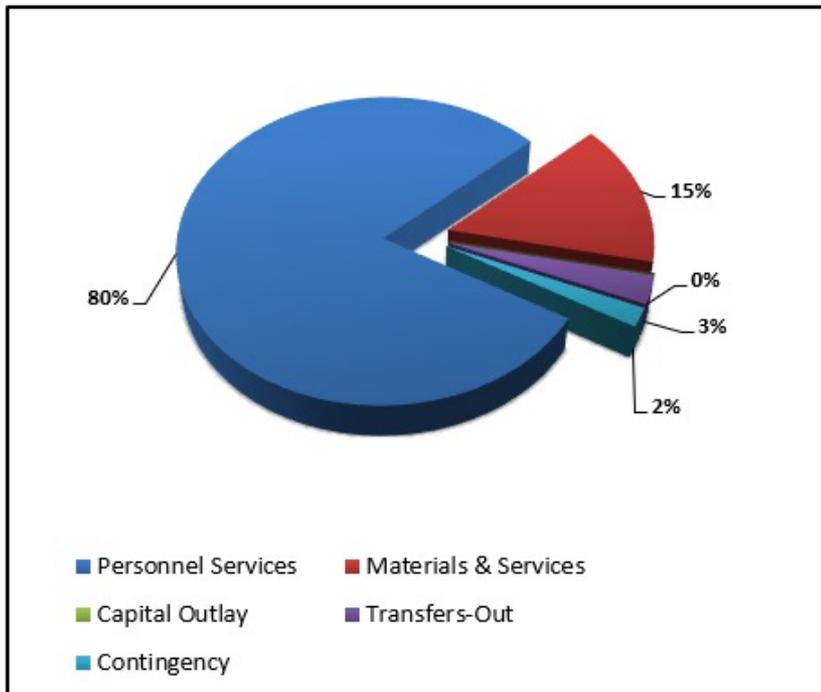
General Fund Expenditures



General Fund

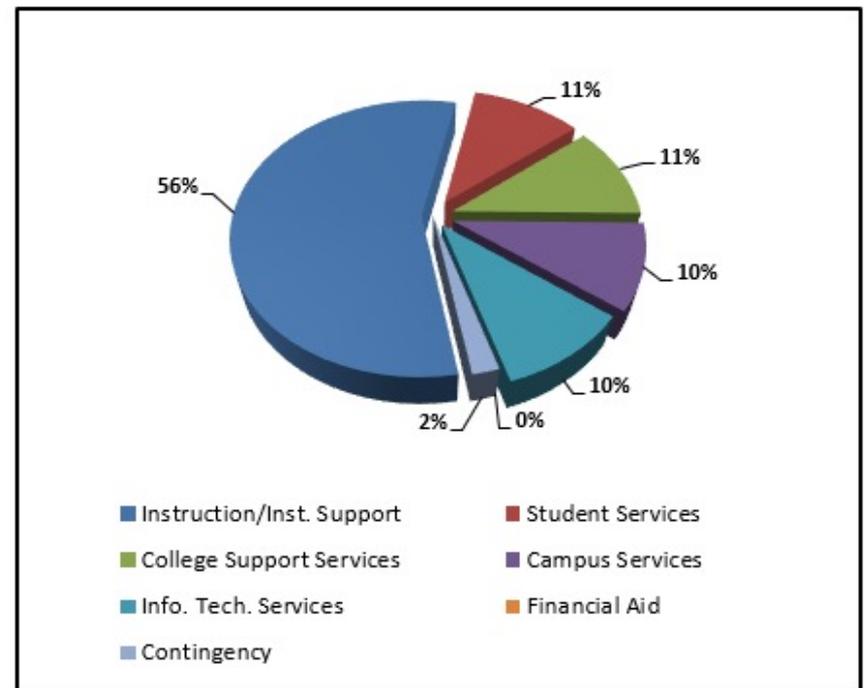
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Instruction						
Humanities Office	\$ 78,051	\$ 51,383	\$ 65,464	\$ 65,906	\$ 65,906	\$ 65,906
Writing/Literature	1,617,605	1,582,460	1,854,337	1,783,954	1,783,954	1,783,954
Foreign Languages	527,545	568,864	551,498	582,209	582,209	582,209
Speech	546,506	546,291	589,667	610,139	610,139	610,139
Social Science Office	70,179	66,660	77,423	70,500	70,500	70,500
Music	395,035	397,188	413,743	430,631	430,631	430,631
Art	611,982	563,350	653,809	669,798	669,798	669,798
Theatre Arts	59,623	42,603	60,405	61,403	61,403	61,403
Fine Arts and Communication Office	70,519	59,014	83,129	85,764	85,764	85,764
Business Administration	721,572	739,377	796,884	808,977	808,977	808,977
Culinary Program	769,834	784,047	929,521	959,239	959,239	959,239
Business Administration Office	61,135	39,093	64,672	65,114	65,114	65,114
Journalism	3,147		6,219	6,300	6,300	6,300
Culinary Administration Office	56,903	32,319	41,550	50,755	50,755	50,755
World Languages and Cultures Office	37,349	49,892	50,116	52,700	52,700	52,700
Philosophy	24,205	32,987	18,894	26,742	26,742	26,742
Addiction Studies	135,219	146,504	158,728	163,437	163,437	163,437
Anthropology	242,166	264,828	257,818	266,429	266,429	266,429
Criminal Justice	202,885	220,687	263,777	226,983	226,983	226,983
Economics	118,413	117,608	125,339	129,061	129,061	129,061
Education	289,839	298,823	316,073	326,029	326,029	326,029
Geography	127,919	109,294	138,006	23,203	23,203	23,203
History	224,790	244,131	254,529	252,467	252,467	252,467
Human Development	210,715	214,610	243,101	248,626	248,626	248,626
Political Science	19,121	31,879	21,798	24,544	24,544	24,544
Psychology	443,958	463,139	431,523	493,913	493,913	493,913
Sociology	183,772	260,815	277,437	284,637	284,637	284,637
AVANZA	66,292	44,040	81,327	83,638	83,638	83,638
Adult Basic Education	551,608	495,000	509,700	524,841	524,841	524,841
Regional Svcs. & R.C. Operations	815,810	594,995	704,062	662,390	662,390	662,390
Regional Svcs. & M.C. Operations	216,052	224,688	244,214	215,154	215,154	215,154

General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 202,020	\$ 232,336	\$ 259,473	\$ 216,067	\$ 216,067	\$ 216,067
Engineering & Engr. Tech.	161,859	167,884	174,233	179,726	179,726	179,726
Science Office	75,773	75,345	79,751	82,171	82,171	82,171
Mathematics	1,689,992	1,779,068	1,890,247	1,853,005	1,853,005	1,853,005
Biological Science	1,227,040	1,174,435	1,286,712	1,338,232	1,338,232	1,338,232
Chemistry	475,256	520,273	589,063	608,594	608,594	608,594
Physics	227,430	226,893	231,672	236,345	236,345	236,345
Geology	75,923	100,566	111,630	115,051	115,051	115,051
Nursing	1,125,419	1,137,978	1,343,540	1,309,016	1,309,016	1,309,016
Health & Human Performance Office	132,831	153,055	178,247	185,636	185,636	185,636
Health & Human Performance	876,064	853,087	1,090,639	998,850	998,850	998,850
Math Office	79,124	82,344	79,907	82,609	82,609	82,609
Allied Health	2,510	60,443	6,685	6,790	6,790	6,790
Computer and Information Systems	1,071,423	1,079,376	1,168,663	1,193,892	1,193,892	1,193,892
Licensed Massage Therapy	240,947	240,113	273,307	280,438	280,438	280,438
Emergency Medical Services	255,465	352,854	355,918	364,268	364,268	364,268
Dental Assisting	238,450	256,530	270,412	278,655	278,655	278,655
Medical Assisting	147,716	147,695	234,319	261,690	261,690	261,690
Allied Health Office	70,008	71,216	74,930	77,350	77,350	77,350
Pharmacy Technician	151,550	108,301	127,821	117,147	117,147	117,147
Veterinary Technician Program	196,818	229,463	263,662	267,899	267,899	267,899
CIS Office	62,057	56,055	38,906	49,495	49,495	49,495
Nursing Office	71,915	81,424	82,110	84,852	84,852	84,852
Nursing Assistant				94,544	94,544	94,544
HHP: Recreation (O.R.L.T.)	205,030	226,166	242,385	249,004	249,004	249,004
Ponderosa Office	98,589	80,964	115,178	111,764	111,764	111,764
Forestry Technology	461,064	454,251	493,468	497,659	497,659	497,659
Automotive	381,166	380,168	433,812	448,810	448,810	448,810
Health Information Technology	216,561	225,197	251,783	259,053	259,053	259,053
Manufacturing Processes	334,307	357,575	392,793	515,731	515,731	515,731
Apprenticeship	21,995	23,891	17,466	23,074	23,074	23,074

General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Wildland Fire Management	\$ 90,119	\$ 76,221	\$ 91,097	\$ 96,213	\$ 96,213	\$ 96,213
Structural Fire Science	166,451	184,811	204,106	307,211	307,211	307,211
Geographical Information Systems	134,523	124,739	117,274	137,657	137,657	137,657
Aviation Program	322,998	318,471	368,079	386,122	386,122	386,122
Military Science	861	599	1,250	1,250	1,250	1,250
Non-Destructive Testing			960	960	960	960
Regional Credit Instruction-Madras	518	3,148	4,360	4,360	4,360	4,360
Regional Credit Instruction-Prineville	1,865	1,331	3,465	3,465	3,465	3,465
Regional Credit Instruction-Redmond	5,023	(515)	8,040	8,040	8,040	8,040
Library Skills	36,937	37,615	37,900	38,524	38,524	38,524
Total Instruction	<u>\$ 20,835,346</u>	<u>\$ 20,967,935</u>	<u>\$ 23,280,026</u>	<u>\$ 23,626,702</u>	<u>\$ 23,626,702</u>	<u>\$ 23,626,702</u>
Instructional Support						
Office of VP of Instruction	\$ 637,536	\$ 601,983	\$ 763,326	\$ 775,865	\$ 775,865	\$ 775,865
Library	1,146,286	1,186,843	1,236,198	1,188,878	1,188,878	1,188,878
Catalog and Class Schedule	41,554					
Convocation	28,597	9,123	31,271	3,500	3,500	3,500
Tutoring and Testing	562,998	600,883	599,659	610,586	610,586	610,586
Plan/Eval/Accreditation	7,875	31,876	28,876	23,876	23,876	23,876
Academic Computing Support	340,073	465,434	482,276	714,767	714,767	714,767
Instructional Deans	706,209	887,414	944,248	1,048,578	1,048,578	1,048,578
Curriculum & Assessment	222,281	240,985	252,245	229,489	229,489	229,489
ITS - Instructional Software	197,538	178,390	207,708	207,708	207,708	207,708
Total Instructional Support	<u>\$ 3,890,947</u>	<u>\$ 4,202,931</u>	<u>\$ 4,545,807</u>	<u>\$ 4,803,247</u>	<u>\$ 4,803,247</u>	<u>\$ 4,803,247</u>

General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Student Services						
Admissions	\$ 874,842	\$ 941,360	\$ 1,064,589	\$ 1,178,629	\$ 1,178,629	\$ 1,178,629
Counseling Center	69,798	63,512	76,458	76,458	76,458	76,458
Student Life	282,694	274,052	324,447	333,949	333,949	333,949
Commencement				27,771	27,771	27,771
Financial Aid	707,393	644,377	721,325	745,070	745,070	745,070
Career Services and Job Placement	111,984	123,849	144,920	153,023	153,023	153,023
Student Outreach & Contact	258,808	188,465	371,347	307,504	307,504	307,504
Diversity and Inclusion	184,646	251,937	315,376	369,472	369,472	369,472
Club Sports	272,260	172,932	276,271	162,671	162,671	162,671
Enrollment Cashiering	85,501	89,160	89,765	92,845	92,845	92,845
Disability Services	254,781	259,772	287,704	362,196	362,196	362,196
Office VP Student Affairs	461,007	474,895	551,922	572,902	572,902	572,902
Advising	549,146	456,960	644,630	664,107	664,107	664,107
Placement Testing	81,752	65,849	114,021	156,788	156,788	156,788
First Year Experience	102,807	205,742	224,419	233,757	233,757	233,757
ITS - Student Services Software	29,869	42,225	43,325	43,325	43,325	43,325
Total Student Services	<u>\$ 4,327,288</u>	<u>\$ 4,255,087</u>	<u>\$ 5,250,519</u>	<u>\$ 5,480,467</u>	<u>\$ 5,480,467</u>	<u>\$ 5,480,467</u>

General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
College Support Services						
Governing Board	\$ 94,997	\$ 104,215	\$ 100,122	\$ 96,878	\$ 96,878	\$ 96,878
President's Office	412,568	420,861	424,274	420,587	420,587	420,587
Fiscal Services	619,585	659,353	699,297	703,254	703,254	703,254
Campus Safety and Security	828,618	838,074	1,026,593	796,785	796,785	796,785
Human Resources	617,484	597,592	664,950	786,152	786,152	786,152
Mail Services	148,884	125,685	172,117	158,088	158,088	158,088
Marketing and Public Relations	762,313	817,890	799,061	809,616	809,616	809,616
Chief Financial Officer	503,612	521,150	560,894	501,372	501,372	501,372
Legal, Audit and Professional Svcs	71,191	84,375	83,183	83,183	83,183	83,183
Elections	33,091		29,355	29,355	29,355	29,355
General Institutional Support	690,827	523,420	598,633	598,633	598,633	598,633
Liability and Other Insurance	129,477	104,759	126,764	214,409	214,409	214,409
Institutional Effectiveness	304,458	287,961	377,142	385,102	385,102	385,102
Vice President for Administration	439,758	543,713	390,537	140,427	140,427	140,427
Organizational Development	7,140	10,722	6,590	6,590	6,590	6,590
College Advancement			201,043	207,459	207,459	207,459
Total College Support Services	\$ 5,664,003	\$ 5,639,770	\$ 6,260,555	\$ 5,937,890	\$ 5,937,890	\$ 5,937,890
Campus Services						
Custodial Services	\$ 1,088,120	\$ 1,012,632	\$ 1,401,865	\$ 1,221,665	\$ 1,221,665	\$ 1,221,665
Utilities	963,736	990,807	1,114,935	1,220,935	1,220,935	1,220,935
Fire & Boiler Insurance	127,149	139,088	146,042	187,266	187,266	187,266
Maintenance of Grounds	629,884	652,206	789,231	811,272	811,272	811,272
Maintenance of Buildings	927,555	835,550	1,027,815	1,039,610	1,039,610	1,039,610
Plant Additions	398,817	217,793	157,149			
Plant Administration	327,955	326,134	290,162	293,067	293,067	293,067
Campus Shuttle	87,606	1,703				
Total Campus Services	\$ 4,550,822	\$ 4,175,913	\$ 4,927,199	\$ 4,773,815	\$ 4,773,815	\$ 4,773,815

General Fund - Requirements by Function

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,730,087	\$ 1,120,101	\$ 1,447,108	\$ 1,417,856	\$ 1,417,856	\$ 1,417,856
Management Information Systems	500,068	555,880	677,531	701,746	701,746	701,746
User Services	807,373	796,553	920,685	956,680	956,680	956,680
Enterprise Computing Services	502,246	481,322	567,875	574,016	574,016	574,016
Network/Telecom & Media Services	562,291	561,647	623,281	640,328	640,328	640,328
Web Development	112,099	117,038	126,383	134,939	134,939	134,939
Regional IT Services - Madras		1,135				
Regional IT Services - Prineville	1,032		75,558	75,558	75,558	75,558
Project Management	114,088	62,460	120,033	124,332	124,332	124,332
Information Security	124,422	130,439	138,558	150,807	150,807	150,807
Total Information Technology	<u>\$ 4,453,706</u>	<u>\$ 3,826,575</u>	<u>\$ 4,697,012</u>	<u>\$ 4,776,262</u>	<u>\$ 4,776,262</u>	<u>\$ 4,776,262</u>
Financial Aid						
Financial Aid Transactions	\$ 272,592	\$ 275,090	\$ 295,079	\$ 112,897	\$ 112,897	\$ 112,897
Total Financial Aid	<u>\$ 272,592</u>	<u>\$ 275,090</u>	<u>\$ 295,079</u>	<u>\$ 112,897</u>	<u>\$ 112,897</u>	<u>\$ 112,897</u>
Contingency						
Contingency	\$ 500,000	\$ 500,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Requirements	<u>\$ 44,494,704</u>	<u>\$ 43,843,301</u>	<u>\$ 50,056,197</u>	<u>\$ 50,311,280</u>	<u>\$ 50,311,280</u>	<u>\$ 50,311,280</u>
Ending Fund Balance	\$ 5,591,391	\$ 6,479,026	\$ 2,453,803	\$ 3,977,720	\$ 3,977,720	\$ 3,977,720
Total Requirements	<u>\$ 50,086,095</u>	<u>\$ 50,322,327</u>	<u>\$ 52,510,000</u>	<u>\$ 54,289,000</u>	<u>\$ 54,289,000</u>	<u>\$ 54,289,000</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Instruction							
Humanities Office	1.0	\$ 63,662	\$ 2,244	\$	\$	\$	\$ 65,906
Writing/Literature	15.9	1,756,018	27,936				1,783,954
Foreign Languages	4.8	575,598	6,611				582,209
Speech	5.1	601,229	8,910				610,139
Social Science Office	1.0	63,662	6,838				70,500
Music	4.3	408,016	22,615				430,631
Art	7.4	638,519	31,279				669,798
Theatre Arts	0.4	60,838	565				61,403
Fine Arts and Communication Office	1.1	81,546	4,218				85,764
Business Administration	7.2	799,115	9,862				808,977
Culinary Program	8.2	719,291	239,948				959,239
Business Administration Office	1.0	63,662	1,452				65,114
Journalism	0.1	6,300					6,300
Culinary Administration Office	0.8	50,755					50,755
World Languages and Cultures Office	0.8	50,345	2,355				52,700
Philosophy	0.4	26,214	528				26,742
Addiction Studies	1.4	159,411	4,026				163,437
Anthropology	2.2	262,134	4,295				266,429
Criminal Justice	2.4	224,071	2,912				226,983
Economics	1.3	126,879	2,182				129,061
Education	3.0	318,493	7,536				326,029
Geography	0.4	21,711	1,492				23,203
History	2.2	247,853	4,614				252,467
Human Development	2.5	238,818	9,808				248,626
Political Science	0.4	23,844	700				24,544
Psychology	4.0	484,374	9,539				493,913
Sociology	2.4	282,739	1,898				284,637
AVANZA	0.8	67,551	16,087				83,638
Adult Basic Education					524,841		524,841
Regional Svcs. & R.C. Operations	2.1	223,678	15,027		423,685		662,390

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Regional Svcs. & M.C. Operations	3.0	\$ 201,804	\$ 13,350	\$	\$	\$	\$ 215,154
Regional Svcs. & P.C. Operations	2.9	206,997	9,070				216,067
Engineering & Engr. Tech.	2.5	176,886	2,840				179,726
Science Office	1.0	73,005	9,166				82,171
Mathematics	16.5	1,827,136	25,869				1,853,005
Biological Science	12.7	1,278,253	59,979				1,338,232
Chemistry	5.2	593,098	15,496				608,594
Physics	1.9	226,629	9,716				236,345
Geology	1.2	105,319	9,732				115,051
Nursing	10.2	1,275,287	33,729				1,309,016
Health & Human Performance Office	3.4	177,659	7,977				185,636
Health & Human Performance	9.3	948,359	50,491				998,850
Math Office	1.0	80,682	1,927				82,609
Allied Health	0.1	5,990	800				6,790
Computer and Information Systems	9.4	1,170,674	23,218				1,193,892
Licensed Massage Therapy	3.6	266,862	13,576				280,438
Emergency Medical Services	4.4	327,549	36,719				364,268
Dental Assisting	2.7	259,999	18,656				278,655
Medical Assisting	2.8	247,661	14,029				261,690
Allied Health Office	1.0	73,535	3,815				77,350
Pharmacy Technician	1.3	108,737	8,410				117,147
Veterinary Technician Program	2.6	239,506	28,393				267,899
CIS Office	0.8	48,995	500				49,495
Nursing Office	1.0	82,452	2,400				84,852
Nursing Assistant	0.7	79,262	15,282				94,544
HHP: Recreation (O.R.L.T.)	2.1	246,895	2,109				249,004
Ponderosa Office	1.6	107,513	4,251				111,764
Forestry Technology	3.9	457,369	40,290				497,659
Automotive	4.4	418,802	30,008				448,810
Health Information Technology	2.6	244,453	14,600				259,053
Manufacturing Processes	5.4	443,423	72,308				515,731
Apprenticeship	0.4	22,509	565				23,074
Wildland Fire Management	1.1	82,752	13,461				96,213

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Structural Fire Science	3.1	\$ 298,139	\$ 9,072	\$	\$	\$	\$ 307,211
Geographical Information Systems	0.4	132,111	5,546				137,657
Aviation Program	4.1	376,258	9,864				386,122
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	38,024	500				38,524
Total Instruction	<u>215.5</u>	<u>\$ 21,606,630</u>	<u>\$ 1,071,546</u>	<u>\$ -</u>	<u>\$ 948,526</u>	<u>\$ -</u>	<u>\$ 23,626,702</u>
Instructional Support							
Office of VP of Instruction	3.3	\$ 405,196	\$ 45,269	\$	\$ 325,400	\$	\$ 775,865
Library	10.0	909,251	174,627	105,000			1,188,878
Convocation			3,500				3,500
Tutoring and Testing	12.1	604,125	6,461				610,586
Plan/Eval/Accreditation					23,876		23,876
Academic Computing Support	4.7	607,190	107,577				714,767
Instructional Deans	7.3	1,030,776	17,802				1,048,578
Curriculum & Assessment	2.0	222,589	6,900				229,489
ITS - Instructional Software			207,708				207,708
Total Instructional Support	<u>39.4</u>	<u>\$ 3,779,127</u>	<u>\$ 569,844</u>	<u>\$ 105,000</u>	<u>\$ 349,276</u>	<u>\$ -</u>	<u>\$ 4,803,247</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Student Services							
Admissions	14.2	\$ 1,120,073	\$ 58,556	\$	\$	\$	\$ 1,178,629
Counseling Center			76,458				76,458
Student Life	3.1	284,192	48,507		1,250		333,949
Commencement			27,771				27,771
Financial Aid	7.7	717,344	27,726				745,070
Career Services and Job Placement	1.0	143,835	9,188				153,023
Student Outreach & Contact	2.2	204,492	103,012				307,504
Diversity and Inclusion	3.3	334,897	34,575				369,472
Club Sports	2.2	79,997	82,674				162,671
Enrollment Cashiering	1.0	90,927	1,918				92,845
Disability Services	4.6	348,060	14,136				362,196
Office VP Student Affairs	4.3	548,352	24,550				572,902
Advising	6.1	629,625	34,482				664,107
Placement Testing	2.2	123,692	33,096				156,788
First Year Experience	2.2	208,544	25,213				233,757
ITS - Student Services Software			43,325				43,325
Total Student Services	<u>54.1</u>	<u>\$ 4,834,030</u>	<u>\$ 645,187</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 5,480,467</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 49,575	\$ 47,303	\$	\$	\$	\$ 96,878
President's Office	1.6	397,758	22,829				420,587
Fiscal Services	6.8	687,904	15,350				703,254
Campus Public Safety	8.2	626,071	170,714				796,785
Human Resources	5.6	656,357	129,795				786,152
Mail Services	1.3	69,984	88,104				158,088
Marketing and Public Relations	4.8	659,464	150,152				809,616
Chief Financial Officer	3.8	474,328	27,044				501,372
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			154,409		60,000		214,409
Institutional Effectiveness	3.2	350,973	34,129				385,102
Vice President for Administration	1.0	110,289	30,138				140,427
Organizational Development			6,590				6,590
College Advancement	0.3	49,298			158,161		207,459
Total College Support Services	<u>37.1</u>	<u>\$ 4,454,001</u>	<u>\$ 1,160,728</u>	<u>\$ 35,000</u>	<u>\$ 288,161</u>	<u>\$ -</u>	<u>\$ 5,937,890</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Campus Services							
Custodial Services	10.5	\$ 1,099,542	\$ 122,123	\$	\$	\$	\$ 1,221,665
Utilities			1,220,935				1,220,935
Fire & Boiler Insurance			187,266				187,266
Maintenance of Grounds	7.9	591,689	219,583				811,272
Maintenance of Buildings	7.4	656,179	383,431				1,039,610
Plant Additions							-
Plant Administration	2.1	245,979	47,088				293,067
Total Campus Services	<u>27.9</u>	<u>\$ 2,593,389</u>	<u>\$ 2,180,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,773,815</u>
Information Technology							
Information Technology Services	1.5	\$ 195,659	\$ 1,222,197	\$	\$	\$	\$ 1,417,856
Management Information Systems	4.0	682,793	18,953				701,746
User Services	9.8	893,094	63,586				956,680
Enterprise Computing Services	4.0	547,313	26,703				574,016
Network/Telecom & Media Services	4.3	489,878	150,450				640,328
Web Development	1.0	127,939	7,000				134,939
Regional IT Services - Prineville			75,558				75,558
Project Management	1.0	121,332	3,000				124,332
Information Security	1.0	140,607	10,200				150,807
Total Information Technology	<u>26.6</u>	<u>\$ 3,198,615</u>	<u>\$ 1,577,647</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,776,262</u>

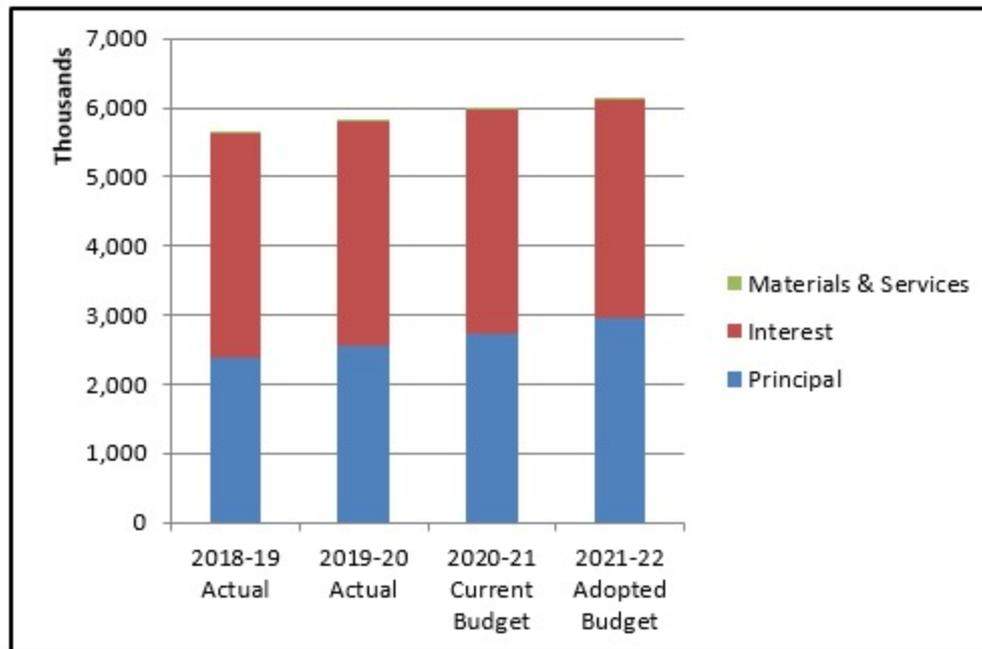
General Fund - Requirements by Expenditure Category

	<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 2021-22 ADOPTED Budget
Financial Aid							
Financial Aid Transactions		\$	\$ 112,897	\$	\$	\$	\$ 112,897
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 112,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,897</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>400.6</u>	<u>\$ 40,465,792</u>	<u>\$ 7,318,275</u>	<u>\$ 140,000</u>	<u>\$ 1,587,213</u>	<u>\$ 800,000</u>	<u>\$ 50,311,280</u>

Debt Service Fund

Accounts for the retirement of long-term debt of the District. Property taxes and general fund transfers are principle resources

Debt Service Fund Expenditures



**Central Oregon Community College
2021-22 Budget**

Debt Service Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 315,418	\$ 350,172	\$ 299,181	\$ 341,253	\$ 341,253	\$ 341,253
Tax Revenue - Current	3,176,754	3,210,949	3,240,223	3,302,174	3,302,174	3,302,174
Tax Revenue - Prior	69,513	116,127	70,000	70,000	70,000	70,000
PERS Reserve Charge	1,158,764	1,212,023	1,286,544	1,346,542	1,346,542	1,346,542
Interest Income	14,512	20,487	4,497	3,562	3,562	3,562
Transfers In	1,258,988	1,261,588	1,263,988	1,263,988	1,263,988	1,263,988
Total Resources	<u>\$ 5,993,949</u>	<u>\$ 6,171,346</u>	<u>\$ 6,164,433</u>	<u>\$ 6,327,519</u>	<u>\$ 6,327,519</u>	<u>\$ 6,327,519</u>
Requirements						
Principal Payments	\$ 2,373,470	\$ 2,553,324	\$ 2,740,746	\$ 2,948,180	\$ 2,948,180	\$ 2,948,180
Interest Payments	3,269,707	3,248,452	3,221,111	3,171,812	3,171,812	3,171,812
Materials and Services	600		600	600	600	600
Ending Fund Balance	350,172	369,570	201,976	206,927	206,927	206,927
Total Requirements	<u>\$ 5,993,949</u>	<u>\$ 6,171,346</u>	<u>\$ 6,164,433</u>	<u>\$ 6,327,519</u>	<u>\$ 6,327,519</u>	<u>\$ 6,327,519</u>

**Central Oregon Community College
2021-22 Budget**

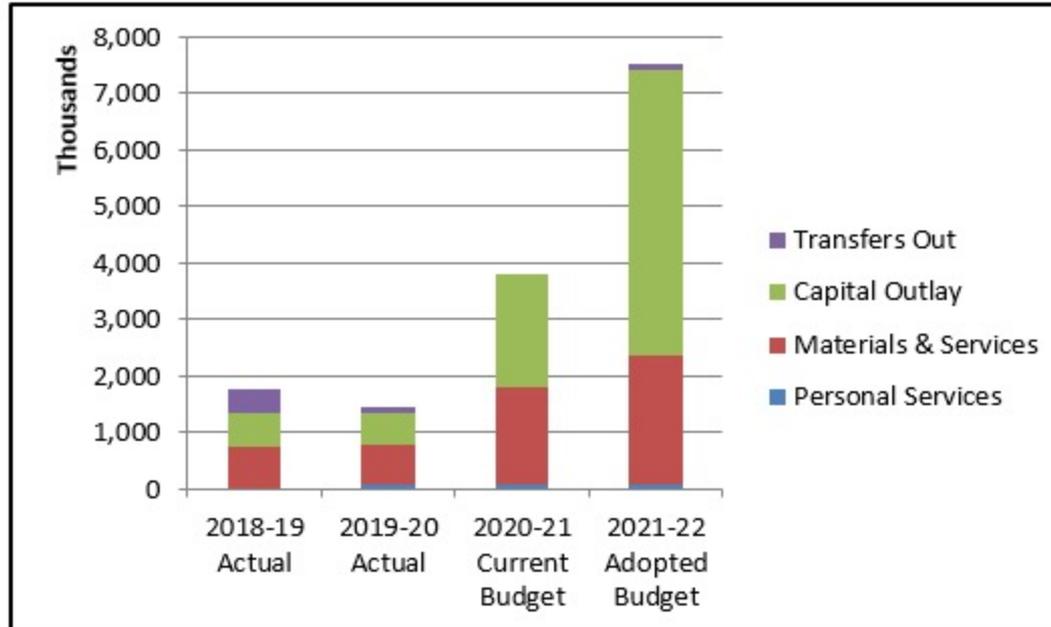
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Obligation Bonds	Fiscal Year 2021-22 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 339,297	\$	\$ 1,956	\$ 341,253
Tax Revenue - Current	3,302,174			3,302,174
Tax Revenue - Prior	70,000			70,000
PERS Reserve Charge		1,346,542		1,346,542
Interest Income	3,539		23	3,562
Transfers In			1,263,988	1,263,988
Total Resources	<u><u>\$ 3,715,010</u></u>	<u><u>\$ 1,346,542</u></u>	<u><u>\$ 1,265,967</u></u>	<u><u>\$ 6,327,519</u></u>
Requirements				
Principal Payments	\$ 2,150,000	\$ 308,180	\$ 490,000	\$ 2,948,180
Interest Payments	1,364,663	1,038,362	768,787	3,171,812
Materials and Services			600	600
Ending Fund Balance	200,347		6,580	206,927
Total Requirements	<u><u>\$ 3,715,010</u></u>	<u><u>\$ 1,346,542</u></u>	<u><u>\$ 1,265,967</u></u>	<u><u>\$ 6,327,519</u></u>

Capital Projects Fund

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Primary resources are transfers from the general fund and bond proceeds.

Capital Projects Fund Expenditures



**Central Oregon Community College
2021-22 Budget**

Capital Projects Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 5,295,150	\$ 5,324,496	\$ 4,577,801	\$ 5,576,406	\$ 5,576,406	\$ 5,576,406
Other Income		174,335		3,000,000	3,000,000	3,000,000
Interest Income	126,090	100,361	49,649	48,838	48,838	48,838
Transfers In	1,684,068	837,193	309,549	127,400	127,400	127,400
Total Resources	\$ 7,105,308	\$ 6,436,385	\$ 4,936,999	\$ 8,752,644	\$ 8,752,644	\$ 8,752,644
Requirements						
Personnel Services	\$ 11,918	\$ 76,566	\$ 89,652	\$ 89,652	\$ 89,652	\$ 89,652
Materials and Services	739,359	707,519	1,715,000	2,265,000	2,265,000	2,265,000
Capital Outlay	599,966	573,902	1,987,400	5,054,400	5,054,400	5,054,400
Transfers Out	429,569	100,000		100,000	100,000	100,000
Ending Fund Balance	5,324,496	4,978,398	1,144,947	1,243,592	1,243,592	1,243,592
Total Requirements	\$ 7,105,308	\$ 6,436,385	\$ 4,936,999	\$ 8,752,644	\$ 8,752,644	\$ 8,752,644

**Central Oregon Community College
2021-22 Budget**

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Bookstore Construction</u>	<u>Life Cycle Technology Replacement</u>	<u>IT Server/ Infrastructure</u>	<u>Capital Equipment Fund</u>
Resources							
Beginning Fund Balance		\$ 1,635,544	\$ 670,830	\$ 197,665	\$ 363,302	\$ 1,179,125	\$ 239,075
Other Income							
Interest Income		16,948	4,377	1,977	4,219	9,480	1,391
Transfers In							
Total Resources		<u>\$ 1,652,492</u>	<u>\$ 675,207</u>	<u>\$ 199,642</u>	<u>\$ 367,521</u>	<u>\$ 1,188,605</u>	<u>\$ 240,466</u>
Requirements							
Personnel Services	1.0	\$ 89,652	\$	\$ 100,000	\$	\$	\$ 25,000
Materials and Services		750,000	400,000	100,000		650,000	25,000
Capital Outlay		800,000	110,000		367,000	100,000	75,000
Transfers Out							100,000
Ending Fund Balance		12,840	165,207	99,642	521	438,605	40,466
Total Requirements	<u>1.0</u>	<u>\$ 1,652,492</u>	<u>\$ 675,207</u>	<u>\$ 199,642</u>	<u>\$ 367,521</u>	<u>\$ 1,188,605</u>	<u>\$ 240,466</u>

**Central Oregon Community College
2021-22 Budget**

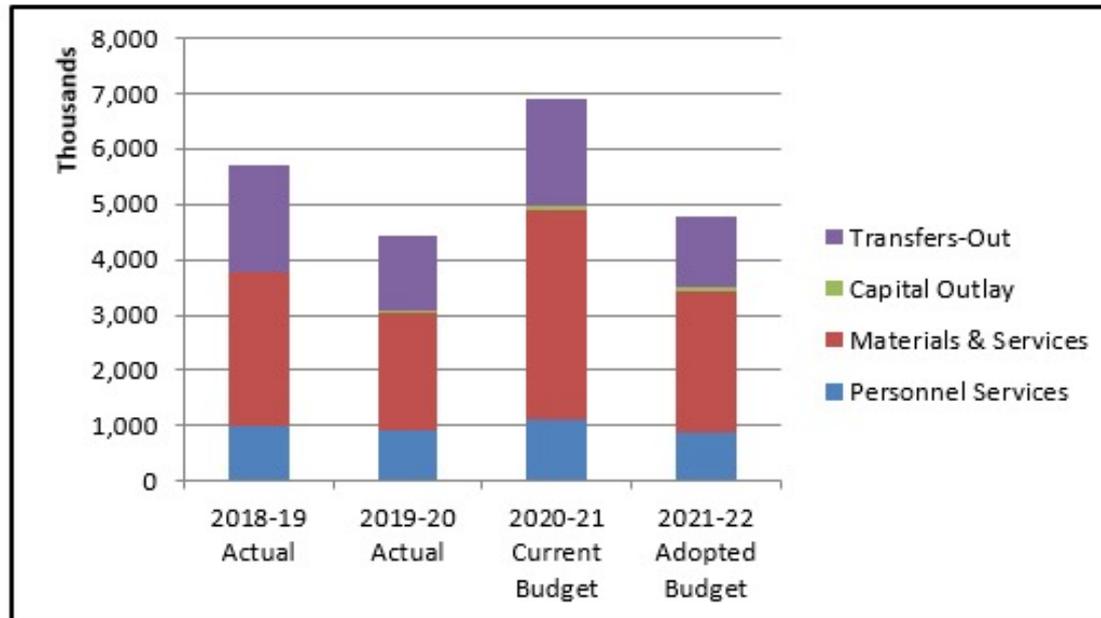
Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>Instructional Equipment</u>	<u>Campus Center Building</u>	<u>Chandler Remodel</u>	<u>Higher Ed Bldg. Maint and Repair</u>	<u>Real Estate Development</u>	<u>Miscellaneous Projects</u>	<u>Fiscal Year 2021-22 ADOPTED Budget</u>
Resources								
Beginning Fund Balance		\$ 982	\$ 417,863	\$ 143,881	\$ 293,596	\$ 233,000	\$ 201,543	\$ 5,576,406
Other Income						3,000,000		3,000,000
Interest Income		333	4,179	1,439	2,936		1,559	48,838
Transfers In		27,400					100,000	127,400
Total Resources		<u>\$ 28,715</u>	<u>\$ 422,042</u>	<u>\$ 145,320</u>	<u>\$ 296,532</u>	<u>\$ 3,233,000</u>	<u>\$ 303,102</u>	<u>\$ 8,752,644</u>
Requirements								
Personnel Services		\$	\$	\$	\$	\$	\$	\$ 89,652
Materials and Services				100,000			240,000	2,265,000
Capital Outlay		27,400	300,000		275,000	3,000,000		5,054,400
Transfers Out								100,000
Ending Fund Balance		1,315	122,042	45,320	21,532	233,000	63,102	1,243,592
Total Requirements	<u>0.0</u>	<u>\$ 28,715</u>	<u>\$ 422,042</u>	<u>\$ 145,320</u>	<u>\$ 296,532</u>	<u>\$ 3,233,000</u>	<u>\$ 303,102</u>	<u>\$ 8,752,644</u>

Enterprise Fund

Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a for profit business.

Enterprise Fund Expenditures



Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Wickiup Hall							
Resources							
Beginning Net Working Capital		\$ 531,932	\$ 412,314	\$	\$	\$	\$
Other Income		7,398	6,527	1,033	4,500	4,500	4,500
Room Fee		1,923,654	1,333,520	2,107,450	2,142,842	2,142,842	2,142,842
Interest Income		14,963	9,933	-			
Transfers In		300,000	663,473	230,000			
Total Resources		<u>\$ 2,777,947</u>	<u>\$ 2,425,767</u>	<u>\$ 2,338,483</u>	<u>\$ 2,147,342</u>	<u>\$ 2,147,342</u>	<u>\$ 2,147,342</u>
Requirements							
Personnel Services	4.1	\$ 377,610	\$ 360,823	\$ 480,928	\$ 355,348	\$ 355,348	\$ 355,348
Materials and Services		526,535	467,761	582,931	181,727	181,727	181,727
Capital Outlay			2,706	5,000			
Transfers Out		1,461,488	1,261,588	1,263,988	1,263,988	1,263,988	1,263,988
Ending Net Working Capital		412,314	332,889	5,636	346,279	346,279	346,279
Total Requirements	<u>4.1</u>	<u>\$ 2,777,947</u>	<u>\$ 2,425,767</u>	<u>\$ 2,338,483</u>	<u>\$ 2,147,342</u>	<u>\$ 2,147,342</u>	<u>\$ 2,147,342</u>
Residence Hall Building Reserve							
Resources							
Beginning Net Working Capital		\$ 347,302	\$ 545,206	\$ 554,746	\$ 555,681	\$ 555,681	\$ 555,681
Interest Income		10,404	10,475	8,833	5,273	5,273	5,273
Transfers In		187,500					
Total Resources		<u>\$ 545,206</u>	<u>\$ 555,681</u>	<u>\$ 563,579</u>	<u>\$ 560,954</u>	<u>\$ 560,954</u>	<u>\$ 560,954</u>
Requirements							
Materials and Services		\$	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Ending Net Working Capital		545,206	555,681	463,579	460,954	460,954	460,954
Total Requirements	<u>-</u>	<u>\$ 545,206</u>	<u>\$ 555,681</u>	<u>\$ 563,579</u>	<u>\$ 560,954</u>	<u>\$ 560,954</u>	<u>\$ 560,954</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$ 166,717	\$ 176,537	\$ 198,966	\$ 154,500	\$ 154,500	\$ 154,500
Program Income		107,399	20,411	130,000	130,000	130,000	130,000
Interest Income		4,003	3,160	3,705	1,551	1,551	1,551
Total Resources		<u>\$ 278,119</u>	<u>\$ 200,108</u>	<u>\$ 332,671</u>	<u>\$ 286,051</u>	<u>\$ 286,051</u>	<u>\$ 286,051</u>
Requirements							
Personnel Services	0.1	\$ 2,738	\$ 1,183	\$ 2,484	\$ 2,553	\$ 2,553	\$ 2,553
Materials and Services		58,844	19,347	72,000	72,000	72,000	72,000
Transfers Out		40,000	25,000	30,000			
Ending Net Working Capital		176,537	154,578	228,187	211,498	211,498	211,498
Total Requirements	<u>0.1</u>	<u>\$ 278,119</u>	<u>\$ 200,108</u>	<u>\$ 332,671</u>	<u>\$ 286,051</u>	<u>\$ 286,051</u>	<u>\$ 286,051</u>
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$ 94,432	\$ 111,836	\$ 206,194	\$	\$	\$
Interest Income		2,404	2,149	519			
Transfers In		15,000					
Total Resources		<u>\$ 111,836</u>	<u>\$ 113,985</u>	<u>\$ 206,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements							
Materials and Services		\$	\$	\$ 50,000	\$	\$	\$
Ending Net Working Capital		111,836	113,985	156,713			
Total Requirements	<u>-</u>	<u>\$ 111,836</u>	<u>\$ 113,985</u>	<u>\$ 206,713</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$ 259,265	\$ 204,237		\$	\$	\$
Program Income							
Interest Income		5,403	3,924				
Total Resources		<u>\$ 264,668</u>	<u>\$ 208,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements							
Personnel Services		\$	\$	\$	\$	\$	\$
Materials and Services							
Transfers Out		60,431					
Ending Net Working Capital		204,237	208,161				
Total Requirements	<u>-</u>	<u>\$ 264,668</u>	<u>\$ 208,161</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Food Service Operations							
Resources							
Beginning Net Working Capital		\$ 908,360	\$ 1,148,050	\$ 1,150,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Food Services		1,364,886	995,389	1,661,154	1,450,000	1,450,000	1,450,000
Interest Income		26,210	24,288	18,876	20,000	20,000	20,000
Total Resources		<u>\$ 2,299,456</u>	<u>\$ 2,167,727</u>	<u>\$ 2,830,030</u>	<u>\$ 2,570,000</u>	<u>\$ 2,570,000</u>	<u>\$ 2,570,000</u>
Requirements							
Personnel Services	0.6	\$ 75,926	\$ 80,987	\$ 83,625	\$ 86,747	\$ 86,747	\$ 86,747
Materials and Services		1,000,539	700,630	1,420,250	1,400,000	1,400,000	1,400,000
Capital Outlay		4,941	5,926	50,000	50,000	50,000	50,000
Transfers Out		70,000	75,000	250,000			
Ending Net Working Capital		1,148,050	1,305,184	1,026,155	1,033,253	1,033,253	1,033,253
Total Requirements	<u>0.6</u>	<u>\$ 2,299,456</u>	<u>\$ 2,167,727</u>	<u>\$ 2,830,030</u>	<u>\$ 2,570,000</u>	<u>\$ 2,570,000</u>	<u>\$ 2,570,000</u>

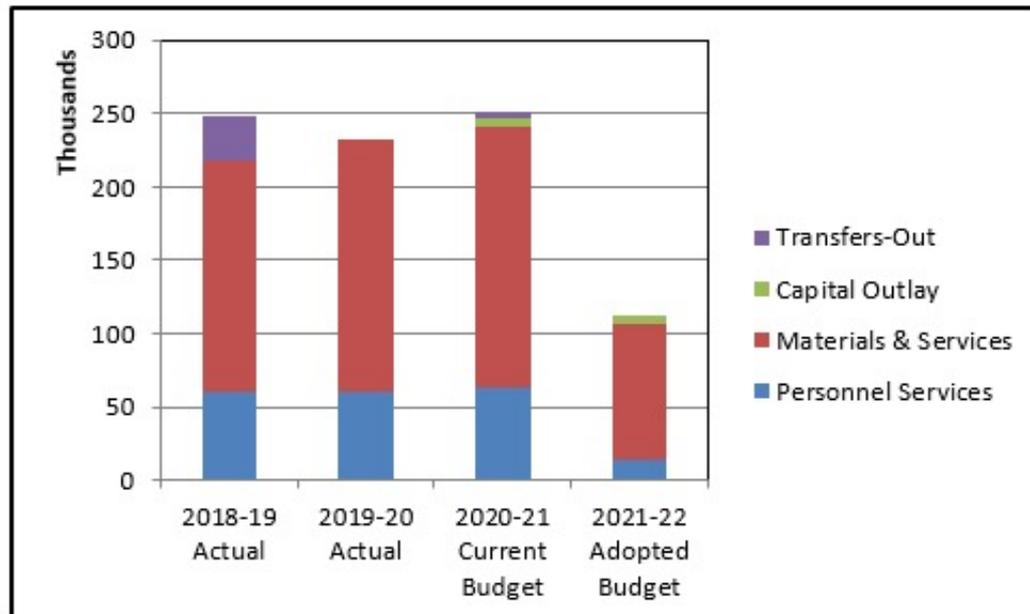
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 2,408,089	\$ 1,987,370	\$ 1,856,092	\$ 1,148,370	\$ 1,148,370	\$ 1,148,370
Bookstore Sales		1,557,233	1,160,304	1,906,276	950,000	950,000	950,000
Interest Income		42,089	28,451	27,138	25,000	25,000	25,000
Total Resources		<u>\$ 4,007,411</u>	<u>\$ 3,176,125</u>	<u>\$ 3,789,506</u>	<u>\$ 2,123,370</u>	<u>\$ 2,123,370</u>	<u>\$ 2,123,370</u>
Requirements							
Personnel Services	5.9	\$ 540,839	\$ 466,797	\$ 561,582	\$ 449,363	\$ 449,363	\$ 449,363
Materials and Services		1,179,123	959,979	1,535,400	790,000	790,000	790,000
Capital Outlay		79		20,000	20,000	20,000	20,000
Transfers Out		300,000		400,000			
Ending Net Working Capital		1,987,370	1,749,349	1,272,524	864,007	864,007	864,007
Total Requirements	<u>5.9</u>	<u>\$ 4,007,411</u>	<u>\$ 3,176,125</u>	<u>\$ 3,789,506</u>	<u>\$ 2,123,370</u>	<u>\$ 2,123,370</u>	<u>\$ 2,123,370</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 4,716,097	\$ 4,585,550	\$ 3,965,998	\$ 2,958,551	\$ 2,958,551	\$ 2,958,551
Total Resources		5,568,546	4,262,004	6,094,984	4,729,166	4,729,166	4,729,166
Total Requirements		5,699,093	4,427,727	6,908,188	4,771,726	4,771,726	4,771,726
Ending Net Working Capital	<u>10.7</u>	<u>\$ 4,585,550</u>	<u>\$ 4,419,827</u>	<u>\$ 3,152,794</u>	<u>\$ 2,915,991</u>	<u>\$ 2,915,991</u>	<u>\$ 2,915,991</u>

Internal Service Fund

The Internal Service fund provides goods or services to other college departments on a cost reimbursement basis.

Internal Service Fund Expenditures



Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 230,253	\$ 180,606	\$ 133,987	\$ 101,000	\$ 101,000	\$ 101,000
User Charges		91,846	70,668	101,000	40,000	40,000	40,000
Interest Income		4,833	3,020	1,952	2,500	2,500	2,500
Total Resources		<u>\$ 326,932</u>	<u>\$ 254,294</u>	<u>\$ 236,939</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>
Requirements							
Personnel Services	0.1	\$ 59,708	\$ 60,354	\$ 62,775	\$ 14,458	\$ 14,458	\$ 14,458
Materials and Services		56,618	60,511	73,010	30,000	30,000	30,000
Capital Outlay				5,000	5,000	5,000	5,000
Transfers Out		30,000		5,000			
Ending Fund Balance		180,606	133,429	91,154	94,042	94,042	94,042
Total Requirements	<u>0.1</u>	<u>\$ 326,932</u>	<u>\$ 254,294</u>	<u>\$ 236,939</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ 143,500</u>

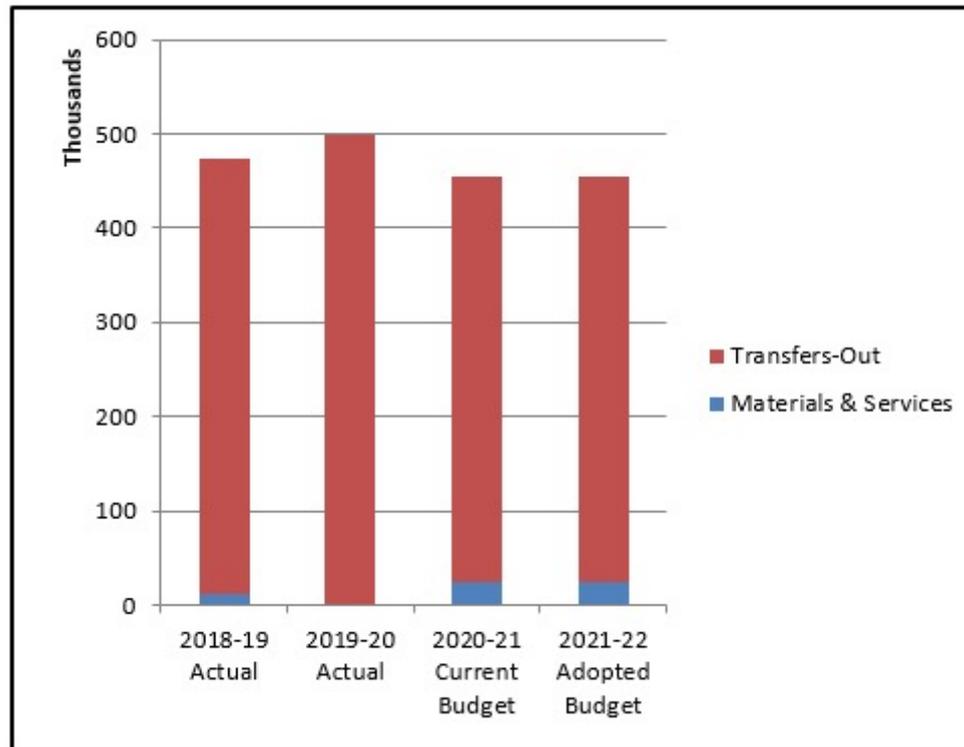
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 14,994	\$ 28,280	\$ 9,840	\$ 1,000	\$ 1,000	\$ 1,000
User Charges		114,081	83,337	112,000	98,000	98,000	98,000
Interest Income		520	343	224	40	40	40
Total Resources		<u>\$ 129,595</u>	<u>\$ 111,960</u>	<u>\$ 122,064</u>	<u>\$ 99,040</u>	<u>\$ 99,040</u>	<u>\$ 99,040</u>
Requirements							
Materials and Services		\$ 101,315	\$ 111,584	\$ 105,000	\$ 62,000	\$ 62,000	\$ 62,000
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out							
Ending Fund Balance		28,280	376	16,064	36,040	36,040	36,040
Total Requirements	<u>-</u>	<u>\$ 129,595</u>	<u>\$ 111,960</u>	<u>\$ 122,064</u>	<u>\$ 99,040</u>	<u>\$ 99,040</u>	<u>\$ 99,040</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 245,247	\$ 208,886	\$ 143,827	\$ 102,000	\$ 102,000	\$ 102,000
Total Resources		211,280	157,368	215,176	140,540	140,540	140,540
Total Requirements		247,641	232,449	251,785	112,458	112,458	112,458
Ending Fund Balance	<u>0.1</u>	<u>\$ 208,886</u>	<u>\$ 133,805</u>	<u>\$ 107,218</u>	<u>\$ 130,082</u>	<u>\$ 130,082</u>	<u>\$ 130,082</u>

Reserve Fund

Reserve funds account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. .

Reserve Fund Expenditures



Reserve Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 570,498	\$ 459,227	\$ 365,000	\$ 310,623	\$ 310,623	\$ 310,623
Interest Income	11,537	8,852	4,856	3,908	3,908	3,908
Total Resources	<u>\$ 582,035</u>	<u>\$ 468,079</u>	<u>\$ 369,856</u>	<u>\$ 314,531</u>	<u>\$ 314,531</u>	<u>\$ 314,531</u>
Requirements						
Materials and Services	\$ 12,808	\$ (2,978)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out	110,000		150,000	130,000	130,000	130,000
Ending Fund Balance	459,227	471,057	194,856	159,531	159,531	159,531
Total Requirements	<u>\$ 582,035</u>	<u>\$ 468,079</u>	<u>\$ 369,856</u>	<u>\$ 314,531</u>	<u>\$ 314,531</u>	<u>\$ 314,531</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,558,151	\$ 1,233,700	\$ 595,000	\$ 601,640	\$ 601,640	\$ 601,640
Interest Income	25,549	17,940	7,350	7,766	7,766	7,766
Total Resources	<u>\$ 1,583,700</u>	<u>\$ 1,251,640</u>	<u>\$ 602,350</u>	<u>\$ 609,406</u>	<u>\$ 609,406</u>	<u>\$ 609,406</u>
Requirements						
Transfers Out	\$ 350,000	\$ -	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	1,233,700	1,251,640	252,350	309,406	309,406	309,406
Total Requirements	<u>\$ 1,583,700</u>	<u>\$ 1,251,640</u>	<u>\$ 602,350</u>	<u>\$ 609,406</u>	<u>\$ 609,406</u>	<u>\$ 609,406</u>

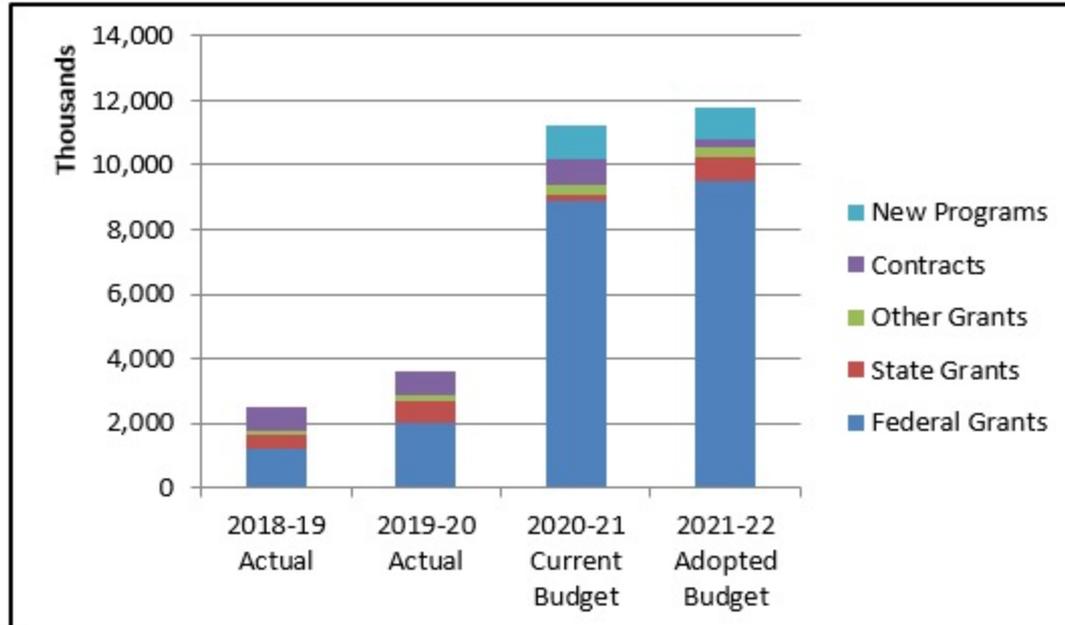
Reserve Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 2,128,649	\$ 1,692,927	\$ 960,000	\$ 912,263	\$ 912,263	\$ 912,263
Total Resources	37,086	26,792	12,206	11,674	11,674	11,674
Total Requirements	472,808	(2,978)	525,000	455,000	455,000	455,000
Ending Fund Balance	<u>\$ 1,692,927</u>	<u>\$ 1,722,697</u>	<u>\$ 447,206</u>	<u>\$ 468,937</u>	<u>\$ 468,937</u>	<u>\$ 468,937</u>

Special Revenue Fund

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require discrete financial reporting of all receipts and expenditures.

Special Revenue Fund Expenditures



Special Revenue Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 10,209	\$ 8,405	\$	\$ 10,000	\$ 10,000	\$ 10,000
Federal Grants	1,146,011	1,992,095	8,834,974	9,450,353	9,450,353	9,450,353
Other Income	4,152					
Tuition and Fees	6,095	10,560	15,000	15,000	15,000	15,000
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
Total Resources	<u>\$ 1,206,467</u>	<u>\$ 2,051,060</u>	<u>\$ 8,889,974</u>	<u>\$ 9,515,353</u>	<u>\$ 9,515,353</u>	<u>\$ 9,515,353</u>
Requirements						
Personnel Services	\$ 686,889	\$ 733,328	\$ 874,628	\$ 724,640	\$ 724,640	\$ 724,640
Materials and Services	402,145	242,407	7,935,346	6,314,058	6,314,058	6,314,058
Capital Outlay	109,028	60,017	80,000	196,655	196,655	196,655
Transfers Out		995,874		2,270,000	2,270,000	2,270,000
Ending Fund Balance	8,405	19,434		10,000	10,000	10,000
Total Requirements	<u>\$ 1,206,467</u>	<u>\$ 2,051,060</u>	<u>\$ 8,889,974</u>	<u>\$ 9,515,353</u>	<u>\$ 9,515,353</u>	<u>\$ 9,515,353</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 35,266	\$ 174,316	\$ 1,900	\$ 29,000	\$ 29,000	\$ 29,000
State Grants	608,246	450,971	195,900	692,764	692,764	692,764
Other Income	3,250	21,652				
Transfers In						
Total Resources	<u>\$ 646,762</u>	<u>\$ 646,939</u>	<u>\$ 197,800</u>	<u>\$ 721,764</u>	<u>\$ 721,764</u>	<u>\$ 721,764</u>
Requirements						
Personnel Services	\$ 156,624	\$ 260,497	\$ 175,214	\$ 627,412	\$ 627,412	\$ 627,412
Materials and Services	227,566	231,894	16,660	90,352	90,352	90,352
Capital Outlay	4,183	1,829				
Transfers Out	84,073	136,175				
Ending Fund Balance	174,316	16,544	5,926	4,000	4,000	4,000
Total Requirements	<u>\$ 646,762</u>	<u>\$ 646,939</u>	<u>\$ 197,800</u>	<u>\$ 721,764</u>	<u>\$ 721,764</u>	<u>\$ 721,764</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Other Grants						
Resources						
Beginning Fund Balance	\$ 171,201	\$ 231,320	\$ 278,100	\$ 216,285	\$ 216,285	\$ 216,285
Grant Income	161,799	258,660	100,000	116,706	116,706	116,706
Other Income	16,000					
Transfers In		10,978				
Total Resources	<u>\$ 349,000</u>	<u>\$ 500,958</u>	<u>\$ 378,100</u>	<u>\$ 332,991</u>	<u>\$ 332,991</u>	<u>\$ 332,991</u>
Requirements						
Personnel Services	\$ 95,621	\$ 99,470	\$ 166,979	\$ 163,142	\$ 163,142	\$ 163,142
Materials and Services	22,059	34,856	138,586	164,914	164,914	164,914
Capital Outlay		64,992				
Transfers Out						
Ending Fund Balance	231,320	301,640	72,535	4,935	4,935	4,935
Total Requirements	<u>\$ 349,000</u>	<u>\$ 500,958</u>	<u>\$ 378,100</u>	<u>\$ 332,991</u>	<u>\$ 332,991</u>	<u>\$ 332,991</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 21,723	\$ 91,469	\$	\$ 30,000	\$ 30,000	\$ 30,000
Contract Income	617,117	713,485	823,480	220,436	220,436	220,436
State Grants	148,594	110,000				
Total Resources	<u>\$ 787,434</u>	<u>\$ 914,954</u>	<u>\$ 823,480</u>	<u>\$ 250,436</u>	<u>\$ 250,436</u>	<u>\$ 250,436</u>
Requirements						
Personnel Services	\$ 528,252	\$ 564,496	\$ 611,148	\$ 147,861	\$ 147,861	\$ 147,861
Materials and Services	163,775	179,522	212,332	102,575	102,575	102,575
Capital Outlay	3,938	1,132				
Ending Fund Balance	91,469	169,804				
Total Requirements	<u>\$ 787,434</u>	<u>\$ 914,954</u>	<u>\$ 823,480</u>	<u>\$ 250,436</u>	<u>\$ 250,436</u>	<u>\$ 250,436</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Requirements						
Materials and Services	\$	\$	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Special Revenue Fund Total						
Beginning Fund Balance	\$ 238,399	\$ 505,510	\$ 280,000	\$ 285,285	\$ 285,285	\$ 285,285
Total Resources	2,751,264	3,608,401	11,009,354	11,535,259	11,535,259	11,535,259
Total Requirements	2,484,153	3,606,489	11,210,893	11,801,609	11,801,609	11,801,609
Ending Fund Balance	<u>\$ 505,510</u>	<u>\$ 507,422</u>	<u>\$ 78,461</u>	<u>\$ 18,935</u>	<u>\$ 18,935</u>	<u>\$ 18,935</u>

Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Federal Grants							
ABE - Special Projects	2.9	\$ 258,150	\$ 33,539	\$	\$	\$	\$ 291,689
Carl Perkins	0.7	20,000	34,400				54,400
SBA Grant	0.3	33,000					33,000
SBA Grant Match	0.5	40,000					40,000
Strengthening Institutions Program	2.1	152,381	45,924	123,556			321,861
NSF - NEVTX2 Grant	0.4	22,495	166,995				189,490
Better Together HSEP	1.7	114,732	3,200				117,932
CARES/CRRSAA/ARP Grants			6,000,000		2,270,000		8,270,000
SBA CARES	0.5	43,882	30,000				73,882
GEER Distance Learning Support	0.5	40,000		73,099			113,099
Ending Fund Balance							10,000
Total Requirements	<u>9.6</u>	<u>\$ 724,640</u>	<u>\$ 6,314,058</u>	<u>\$ 196,655</u>	<u>\$ 2,270,000</u>	<u>\$ -</u>	<u>\$ 9,515,353</u>
State Grants							
OBDD	0.8	\$ 68,625	\$ 3,375	\$	\$	\$	\$ 72,000
ABS Pathways Grant	0.4	48,185	4,615				52,800
Pathways To Opportunity			18,500				18,500
Capital Access Team Grant	0.2	18,000					18,000
HECC Guided Pathway Cohort 3	0.3	20,000	5,000				25,000
HECC Deer Ridge ABS	4.3	472,602	58,862				531,464
Ending Fund Balance							4,000
Total Requirements	<u>6.0</u>	<u>\$ 627,412</u>	<u>\$ 90,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 721,764</u>

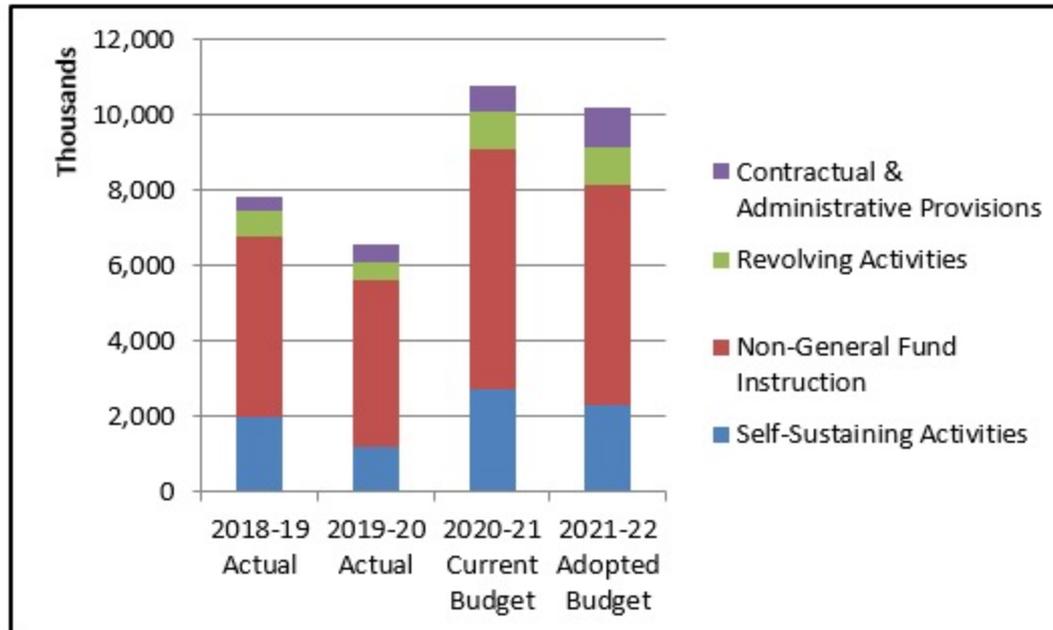
Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Other Grants							
Cascade Health Services Support		\$	\$ 16,000	\$	\$	\$	\$ 16,000
Veteran-Partnership to End Poverty			1,000				1,000
Deer Ridge Entrepreneurship			2,000				2,000
Ford Family Latinx & Native Prep	0.5	16,752	114,328				131,080
Portland CC STEP	1.0	96,370	7,000				103,370
ECW-Allied Health Program	0.5	50,020	16,686				66,706
Oregon Humanities Red Door Project			1,000				1,000
St. Charles Red Door Project			2,000				2,000
D.C.C. Red Door Project			2,900				2,900
The Environmental Center Rethink Waste			2,000				2,000
Ending Fund Balance							4,935
Total Requirements	<u>2.0</u>	<u>\$ 163,142</u>	<u>\$ 164,914</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,991</u>
Contracts							
OCF - GANAS		\$ -	\$ 2,000	\$	\$	\$	\$ 2,000
Deer Ridge Welding Program	1.2	140,861	77,575				218,436
PacificSource Health-CHW	0.1	7,000	23,000				30,000
Ending Fund Balance							
Total Requirements	<u>1.3</u>	<u>\$ 147,861</u>	<u>\$ 102,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,436</u>
New Programs							
New Programs		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Ending Fund Balance							
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>

Auxiliary Fund

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.

Auxiliary Fund Expenditures



Auxiliary Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 3,627,097	\$ 3,659,255	\$ 3,462,244	\$ 3,785,730	\$ 3,785,730	\$ 3,785,730
Tuition and Fees	240,262	177,918	340,565	333,065	333,065	333,065
Grants and Contracts						
Other Income	728,208	882,612	895,050	883,600	883,600	883,600
Sales of Goods and Services	7,670	6,730	17,000	17,000	17,000	17,000
Program and Fee Income	500,371	223,342	286,919	286,919	286,919	286,919
Donations	32,783	38,441	34,913	26,141	26,141	26,141
Interest Income	86,491	75,065	54,143	38,509	38,509	38,509
Transfers In	405,425	245,876	222,126	257,126	257,126	257,126
Total Resources	<u>\$ 5,628,307</u>	<u>\$ 5,309,239</u>	<u>\$ 5,312,960</u>	<u>\$ 5,628,090</u>	<u>\$ 5,628,090</u>	<u>\$ 5,628,090</u>
Requirements						
Personnel Services	\$ 504,149	\$ 454,713	\$ 668,994	\$ 783,887	\$ 783,887	\$ 783,887
Materials and Services	782,274	464,039	1,158,800	1,070,232	1,070,232	1,070,232
Capital Outlay	150,329	108,367	367,000	319,000	319,000	319,000
Transfers Out	532,300	158,728	502,000	107,000	107,000	107,000
Ending Fund Balance	3,659,255	4,123,392	2,616,166	3,347,971	3,347,971	3,347,971
Total Requirements	<u>\$ 5,628,307</u>	<u>\$ 5,309,239</u>	<u>\$ 5,312,960</u>	<u>\$ 5,628,090</u>	<u>\$ 5,628,090</u>	<u>\$ 5,628,090</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 3,459,616	\$ 3,582,008	\$ 3,673,078	\$ 4,672,795	\$ 4,672,795	\$ 4,672,795
Tuition and Fees	3,240,674	2,659,181	3,332,084	3,377,000	3,377,000	3,377,000
Other Income	8,905	383,653	65,000	65,000	65,000	65,000
Sales of Goods and Services	960	129	4,000	4,000	4,000	4,000
Program and Fee Income	531,684	441,596	810,000	826,400	826,400	826,400
Donations	33,896	189,535	100,000	10,000	10,000	10,000
Interest Income	131,079	112,842	54,256	38,304	38,304	38,304
Transfers In	979,769	1,037,834	877,209	933,526	933,526	933,526
Total resources	<u>\$ 8,386,583</u>	<u>\$ 8,406,778</u>	<u>\$ 8,915,627</u>	<u>\$ 9,927,025</u>	<u>\$ 9,927,025</u>	<u>\$ 9,927,025</u>
Requirements						
Personnel Services	\$ 3,275,181	\$ 3,127,816	\$ 3,614,511	\$ 3,690,391	\$ 3,690,391	\$ 3,690,391
Materials and Services	845,638	1,100,560	1,777,875	1,648,088	1,648,088	1,648,088
Capital Outlay	23,756	190,043	370,000	285,000	285,000	285,000
Transfers Out	660,000		645,000	210,000	210,000	210,000
Ending Fund Balance	3,582,008	3,988,359	2,508,241	4,093,546	4,093,546	4,093,546
Total Requirements	<u>\$ 8,386,583</u>	<u>\$ 8,406,778</u>	<u>\$ 8,915,627</u>	<u>\$ 9,927,025</u>	<u>\$ 9,927,025</u>	<u>\$ 9,927,025</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 1,062,878	\$ 778,626	\$ 599,390	\$ 618,027	\$ 618,027	\$ 618,027
Grants and Contracts	311,225	341,225	407,499	415,908	415,908	415,908
Donations		44,459	11,500	11,500	11,500	11,500
Interest Income	20,607	15,113	6,659	7,180	7,180	7,180
Transfers In	75,521	147,916	153,554	158,161	158,161	158,161
Total Resources	<u>\$ 1,470,231</u>	<u>\$ 1,327,339</u>	<u>\$ 1,178,602</u>	<u>\$ 1,210,776</u>	<u>\$ 1,210,776</u>	<u>\$ 1,210,776</u>
Requirements						
Personnel Services	\$ 441,605	\$ 473,621	\$ 561,053	\$ 574,069	\$ 574,069	\$ 574,069
Materials and Services		23,229	239,620	224,627	224,627	224,627
Capital Outlay						
Transfers Out	250,000		200,000	200,000	200,000	200,000
Ending Fund Balance	778,626	830,489	177,929	212,080	212,080	212,080
Total Requirements	<u>\$ 1,470,231</u>	<u>\$ 1,327,339</u>	<u>\$ 1,178,602</u>	<u>\$ 1,210,776</u>	<u>\$ 1,210,776</u>	<u>\$ 1,210,776</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 970,210	\$ 970,442	\$ 877,621	\$ 845,300	\$ 845,300	\$ 845,300
Grants and Contracts		\$ 56,183		300,000	300,000	300,000
Other Income	20,598	67,365	30,000	30,000	30,000	30,000
Program and Fee Income	12,288	14,222	15,000	15,000	15,000	15,000
Interest Income	82,794	87,701	84,239	80,374	80,374	80,374
Transfers In	242,000	207,000	298,000	328,000	328,000	328,000
Total Resources	\$ 1,327,890	\$ 1,402,913	\$ 1,304,860	\$ 1,598,674	\$ 1,598,674	\$ 1,598,674
Requirements						
Personnel Services	\$ 195,773	\$ 250,688	\$ 360,082	\$ 385,082	\$ 385,082	\$ 385,082
Materials and Services	57,185	118,890	206,240	642,428	642,428	642,428
Capital Outlay	64,490	67,434	76,000			
Transfers Out	40,000	40,000	40,000	40,000	40,000	40,000
Ending Fund Balance	970,442	925,901	622,538	531,164	531,164	531,164
Total Requirements	\$ 1,327,890	\$ 1,402,913	\$ 1,304,860	\$ 1,598,674	\$ 1,598,674	\$ 1,598,674
Auxiliary Fund Total						
Beginning Fund Balance	\$ 9,119,801	\$ 8,990,331	\$ 8,612,333	\$ 9,921,852	\$ 9,921,852	\$ 9,921,852
Total Resources	7,693,210	7,455,938	8,099,716	8,442,713	8,442,713	8,442,713
Total Requirements	7,822,680	6,578,128	10,787,175	10,179,804	10,179,804	10,179,804
Ending Fund Balance	\$ 8,990,331	\$ 9,868,141	\$ 5,924,874	\$ 8,184,761	\$ 8,184,761	\$ 8,184,761

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.8	\$ 28,000	\$	\$	\$	\$	\$ 28,000
Public Safety			15,000	5,000			20,000
Law Enforcement Testing	0.1	2,600					2,600
Sustainability Fund	0.8	59,794	10,000				69,794
Dental Clinic			3,000				3,000
Pharmacy Tech			4,000				4,000
Dental Program			20,000				20,000
Medical Assisting Program			5,000				5,000
Teaching and Learning Center	0.1	8,200	1,800				10,000
Forestry Foundation Support			20,000				20,000
General Testing	0.1	1,728	14,000				15,728
Art Cards			10,000				10,000
Auto and Industrial Fees			25,000				25,000
Facility Fees	0.8	53,667	10,000	5,000			68,667
Club Sports	0.7	18,870	18,000	5,000			41,870
Vending Activities			50,000				50,000
Classified Training			30,000				30,000
Performing Arts			4,000				4,000
Hybrid Vehicle Fleet			12,981				12,981
Special Programs - Admin	1.5	180,008	8,000				188,008
Vehicles			25,425				25,425
Physiology Lab Activities	0.2	5,940	4,000	10,000			19,940
Library Book Account			10,000	22,000			32,000
PCA Wellness			3,000				3,000
Outdoor Recreation Program			10,000				10,000
Enrollment Services Support			22,000				22,000
Accreditation			5,000				5,000
College Now	2.7	220,833	21,000	15,000			256,833

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Self-Sustaining Activities (continued)							
Salvage Sales		\$	\$ 10,000	\$	\$	\$	\$ 10,000
CTE Accreditation			23,876				23,876
Strategic Planning Fund			20,000				20,000
Media Activities			21,000	18,000			39,000
Tutor/Testing Activities	2.8	99,876	39,150	10,000			149,026
Institutional Advancement			15,000				15,000
Student Honors Recognition			3,500				3,500
Innovation Account			90,000				90,000
Mazama Lab Fees	0.1	6,767	50,000	30,000			86,767
Tool Room Deposits			4,000				4,000
Computer Lab Printers			15,000	13,000			28,000
Instructional Projects	0.4	26,928	40,000	5,000			71,928
Oregon Intl Education Consortium			5,000				5,000
Student Government	1.4	38,850	78,000		57,000		173,850
The Broadside	1.1	29,026	18,000	1,000			48,026
Blue Sky			35,000		50,000		85,000
Elevation Gratuity Fund			20,000				20,000
CIS Software				5,000			5,000
Bend Area Transit Program			31,000				31,000
Student Government Programs			40,000				40,000
Student Government Reserve			30,000				30,000
Math Contest			2,500				2,500
Nursing Club			7,000				7,000
Redmond Campus Operations			45,000	150,000			195,000
Chandler Lab Operations			25,000	25,000			50,000
Prineville Campus Operations							
ITS Service Support							
Campus Services Support			30,000				30,000
Herbarium Activity	0.1	2,800	1,000				3,800
Art Committee			10,000				10,000
Ending Fund Balance							3,347,971
Total Requirements	<u>13.7</u>	<u>\$ 783,887</u>	<u>\$ 1,070,232</u>	<u>\$ 319,000</u>	<u>\$ 107,000</u>	<u>\$ -</u>	<u>\$ 5,628,090</u>

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Non-General Fund Instruction							
Summer Session	11.9	\$ 817,445	\$ 2,000	\$	\$ 210,000	\$	\$ 1,029,445
International Programs	0.3	16,650	30,000				46,650
SBDC Program Activities	0.7	81,508	39,125				120,633
Business Development & Training Gen	0.8	90,250					90,250
ABE General Purpose	4.9	556,972	18,000				574,972
Outreach Centers			26,000				26,000
Veterinarian Tech Program			15,000				15,000
Culinary Foundation Fund			10,000				10,000
EMT Practical Exam	0.5	15,000					15,000
Contracted Credit Classes	0.4	21,600	26,000				47,600
Community & Professional Education	15.5	1,301,018	840,000	10,000			2,151,018
Licensed Massage Therapy			15,000	25,000			40,000
Aviation Program - Simulator Fees	10.4	734,111	511,500	250,000			1,495,611
Unmanned Aerial Systems Operations			11,000				11,000
Deer Ridge Welding Program			96,400				96,400
Deer Ridge ABS Program	0.5	55,837	8,063				63,900
Ending Fund Balance							4,093,546
Total Requirements	45.9	\$ 3,690,391	\$ 1,648,088	\$ 285,000	\$ 210,000	\$ -	\$ 9,927,025

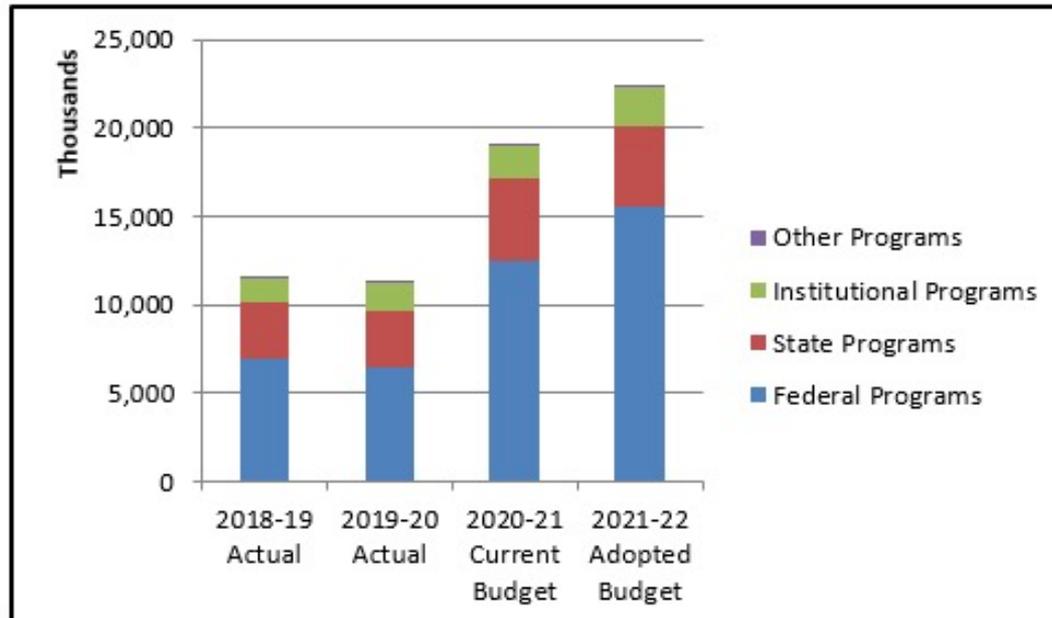
Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Revolving							
Foundation Billings	4.8	\$ 574,069	\$	\$	\$	\$	\$ 574,069
Partnership Collaborations			200,000		200,000		400,000
Automotive Donation			9,620				9,620
GED Scholarship			5,000				5,000
Emergency Fund Donation			5,000				5,000
Student Relief Fund			5,007				5,007
Ending Fund Balance							212,080
Total Requirements	<u>4.8</u>	<u>\$ 574,069</u>	<u>\$ 224,627</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 1,210,776</u>
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 60,000	\$	\$ 35,000	\$	\$ 95,000
Adjunct Faculty Professional Improvement			16,240		5,000		21,240
ABE Professional Development Funds			10,000				10,000
Admin. Prof. Dev. & Sabbatical			10,000				10,000
Sabbatical - Faculty	1.7	210,082					210,082
Institutional Staff Development			25,000				25,000
Unemployment Reserve	n/a	175,000					175,000
Insurance Reserve Deductible			50,000				50,000
COVID-19			300,000				300,000
Keyes Education Fund			171,188				171,188
Ending Fund Balance							531,164
Total Requirements	<u>1.7</u>	<u>\$ 385,082</u>	<u>\$ 642,428</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 1,598,674</u>

Financial Aid Fund

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

Financial Aid Fund Expenditures



Financial Aid Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	6,848,332	6,366,865	12,452,000	15,452,000	15,452,000	15,452,000
Other Income	29,365	9,580	24,000	24,000	24,000	24,000
Transfers In	45,627	37,991	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 6,923,324</u>	<u>\$ 6,414,436</u>	<u>\$ 12,526,000</u>	<u>\$ 15,526,000</u>	<u>\$ 15,526,000</u>	<u>\$ 15,526,000</u>
Requirements						
Personnel Services	\$ 176,750	\$ 146,537	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	6,746,574	6,267,899	12,324,000	15,324,000	15,324,000	15,324,000
Ending Fund Balance						
Total Requirements	<u>\$ 6,923,324</u>	<u>\$ 6,414,436</u>	<u>\$ 12,526,000</u>	<u>\$ 15,526,000</u>	<u>\$ 15,526,000</u>	<u>\$ 15,526,000</u>
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	3,210,347	3,239,017	4,600,000	4,600,000	4,600,000	4,600,000
Total Resources	<u>\$ 3,210,347</u>	<u>\$ 3,239,017</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>
Requirements						
Materials and Services	\$ 3,210,347	\$ 3,239,017	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
Ending Fund Balance						
Total Requirements	<u>\$ 3,210,347</u>	<u>\$ 3,239,017</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 447,582	\$ 470,275	\$ 397,806	\$ 532,682	\$ 532,682	\$ 532,682
Foundation Contributions	1,252,274	1,454,456	1,617,818	1,800,000	1,800,000	1,800,000
Other Income						
Interest Income	9,771	8,496	6,222	4,790	4,790	4,790
Transfers In	186,554	182,182	182,182	100,000	100,000	100,000
Total Resources	<u>\$ 1,896,181</u>	<u>\$ 2,115,409</u>	<u>\$ 2,204,028</u>	<u>\$ 2,437,472</u>	<u>\$ 2,437,472</u>	<u>\$ 2,437,472</u>
Requirements						
Materials and Services	\$ 1,375,906	\$ 1,571,615	\$ 1,830,000	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000
Transfers Out	50,000	37,991	50,000	150,000	150,000	150,000
Ending Fund Balance	470,275	505,803	324,028	274,472	274,472	274,472
Total Requirements	<u>\$ 1,896,181</u>	<u>\$ 2,115,409</u>	<u>\$ 2,204,028</u>	<u>\$ 2,437,472</u>	<u>\$ 2,437,472</u>	<u>\$ 2,437,472</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 138,129	\$ 152,077	\$ 152,429	\$ 196,100	\$ 196,100	\$ 196,100
Other Income	7,650	6,900	5,000	5,000	5,000	5,000
Trust and Interest Income	27,977	26,505	26,648	23,281	23,281	23,281
Total Resources	<u>\$ 173,756</u>	<u>\$ 185,482</u>	<u>\$ 184,077</u>	<u>\$ 224,381</u>	<u>\$ 224,381</u>	<u>\$ 224,381</u>
Requirements						
Personnel Services	\$	\$	\$ 3,240	\$ 3,240	\$ 3,240	\$ 3,240
Materials and Services	21,679	10,139	30,735	30,735	30,735	30,735
Ending Fund Balance	152,077	175,343	150,102	190,406	190,406	190,406
Total Requirements	<u>\$ 173,756</u>	<u>\$ 185,482</u>	<u>\$ 184,077</u>	<u>\$ 224,381</u>	<u>\$ 224,381</u>	<u>\$ 224,381</u>
Financial Aid Fund Total						
Beginning Fund Balance	\$ 585,711	\$ 622,352	\$ 550,235	\$ 728,782	\$ 728,782	\$ 728,782
Total Resources	11,617,897	11,331,992	18,963,870	22,059,071	22,059,071	22,059,071
Total Requirements	11,581,256	11,273,198	19,039,975	22,322,975	22,322,975	22,322,975
Ending Fund Balance	<u>\$ 622,352</u>	<u>\$ 681,146</u>	<u>\$ 474,130</u>	<u>\$ 464,878</u>	<u>\$ 464,878</u>	<u>\$ 464,878</u>

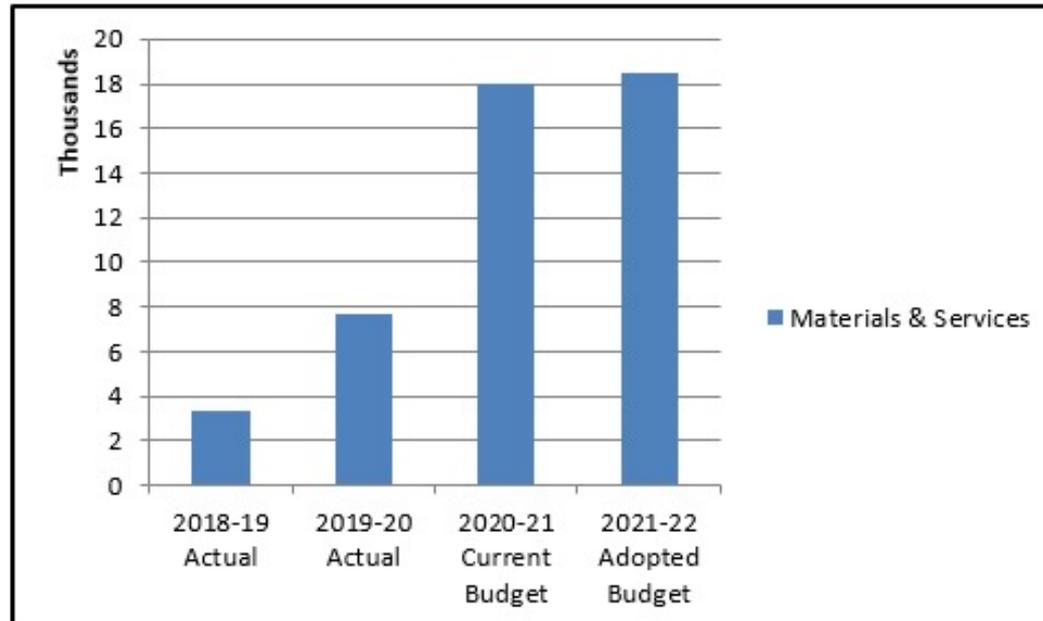
Financial Aid Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 ADOPTED Budget
Federal Grants							
College Work Study	8.6	\$ 202,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 226,000
SEOG			300,000				300,000
PELL			8,000,000				8,000,000
CARES Emergency Aid			7,000,000				7,000,000
Ending Fund Balance							
Total Requirements	<u>8.6</u>	<u>\$ 202,000</u>	<u>\$ 15,324,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,526,000</u>
State Grants							
State Need		\$ -	\$ 2,300,000	\$ -	\$ -	\$ -	\$ 2,300,000
Private Scholarship Awards - State			300,000				300,000
Oregon Promise Grant			2,000,000				2,000,000
Ending Fund Balance							
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 4,600,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,600,000</u>
Financial Aid - Institutional							
Foundation		\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 1,800,000
COCC Financial Aid Fund			30,000		150,000		180,000
Merit Awards			183,000				183,000
Ending Fund Balance							274,472
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 2,013,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 2,437,472</u>
Financial Aid - Other							
Native American Program	0.1	\$ 3,240	\$ 20,735	\$ -	\$ -	\$ -	\$ 23,975
Veteran's Fund			10,000				10,000
Ending Fund Balance							190,406
Total Requirements	<u>0.1</u>	<u>\$ 3,240</u>	<u>\$ 30,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,381</u>

Trust and Agency Fund

Accounts for funds that are legally restricted, permitting funding to be used to support specific endowment and agency designated programs.

Trust & Agency Fund Expenditures



Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 377,922	\$ 384,410	\$ 386,020	\$ 379,291	\$ 379,291	\$ 379,291
Interest Income	9,788	8,463	7,720	7,400	7,400	7,400
Total Resources	<u>\$ 387,710</u>	<u>\$ 392,873</u>	<u>\$ 393,740</u>	<u>\$ 386,691</u>	<u>\$ 386,691</u>	<u>\$ 386,691</u>
Requirements						
Materials and Services	\$ 3,300	\$ 7,669	\$ 13,050	\$ 13,500	\$ 13,500	\$ 13,500
Ending Fund Balance	384,410	385,204	380,690	373,191	373,191	373,191
Total Requirements	<u>\$ 387,710</u>	<u>\$ 392,873</u>	<u>\$ 393,740</u>	<u>\$ 386,691</u>	<u>\$ 386,691</u>	<u>\$ 386,691</u>
Oregon Community College Library Association						
Resources						
Beginning Fund Balance	\$ -	\$ -	\$ 23,298	\$ 23,210	\$ 23,210	\$ 23,210
Other Income		23,298	1,700	1,700	1,700	1,700
Interest Income		221	379	232	232	232
Total Resources	<u>\$ -</u>	<u>\$ 23,519</u>	<u>\$ 25,377</u>	<u>\$ 25,142</u>	<u>\$ 25,142</u>	<u>\$ 25,142</u>
Requirements						
Materials and Services	\$ -	\$ 249	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Ending Fund Balance		23,270	20,377	20,142	20,142	20,142
Total Requirements	<u>\$ -</u>	<u>\$ 23,519</u>	<u>\$ 25,377</u>	<u>\$ 25,142</u>	<u>\$ 25,142</u>	<u>\$ 25,142</u>

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 CURRENT Budget	Fiscal Year 2021-22 PROPOSED Budget	Fiscal Year 2021-22 APPROVED Budget	Fiscal Year 2021-22 ADOPTED Budget
Trust & Agency Fund Total						
Beginning Fund Balance	\$ 377,922	\$ 384,410	\$ 409,318	\$ 402,501	\$ 402,501	\$ 402,501
Total Resources	9,788	8,463	9,799	9,332	9,332	9,332
Total Requirements	3,300	7,669	18,050	18,500	18,500	18,500
Ending Fund Balance	<u>\$ 384,410</u>	<u>\$ 385,204</u>	<u>\$ 401,067</u>	<u>\$ 393,333</u>	<u>\$ 393,333</u>	<u>\$ 393,333</u>

Appendix

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Long-Term Debt Service

This schedule provides information on long-term debt service and legal debt limitations.

Long-Term Debt Service to Maturity				
Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	Total Principal/Interest
2022	3,514,663	1,346,542	1,258,788	6,119,993
2023	3,622,537	1,411,542	1,259,188	6,293,267
2024	3,730,438	1,481,542	1,258,788	6,470,768
2025	3,842,887	1,552,301	1,257,588	6,652,776
2026	3,957,238	1,625,292	1,260,588	6,843,118
2027	4,079,175	1,704,920	1,257,588	7,041,683
2028	4,201,143	786,720	1,258,788	6,246,651
2029	4,324,148		1,257,788	5,581,936
2030	4,457,498		1,260,288	5,717,786
2031			1,261,175	1,261,175
2032			1,260,788	1,260,788
2033			1,259,125	1,259,125
2034			1,261,188	1,261,188
2035			1,261,763	1,261,763
2036			1,257,963	1,257,963
2037			1,257,963	1,257,963
2038			1,261,563	1,261,563
2039			1,258,563	1,258,563
2040			1,259,163	1,259,163
2041			1,258,163	1,258,163
2042			1,257,900	1,257,900
2043			1,260,725	1,260,725
2044			1,261,412	1,261,412
Total	\$ 35,729,727	\$ 9,908,859	\$ 28,966,846	\$ 74,605,432

Debt Limitation

Oregon Revised Statutes limits bonded indebtedness to 1.5% of real market value of property within the college district. The limit applies to the outstanding principal amount of general obligation bonds. The College may levy property taxes in the amount required to pay debt service of general obligation bonds.

Summary of Transfers

This schedule provides a summary of interfund transfers by fund type.

Transfers-out			Transfers-in							
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Reserve Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total
Instruction	(\$983,526)	ABS, Community Learning, and Small Business Administration support	\$943,526					\$40,000		\$983,526
Instructional Support	(\$344,276)	Faculty professional improvement, sabbatical, accreditation and instructional equipment.	\$316,876	\$27,400						\$344,276
Student Services	(\$1,250)	Student honors	\$1,250							\$1,250
College Support Services	(\$258,161)	Innovation, administrative & classified training, and foundation staff support	\$228,161			\$30,000				\$258,161
Total General Fund	(\$1,587,213)									\$1,587,213
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$430,000)	General fund support.							\$430,000	\$430,000
Enterprise Fund	(\$1,263,988)	Bookstore general fund support, residence hall debt service, and Wickiup Hall operating support			\$1,263,988					\$1,263,988
Auxiliary Fund	(\$557,000)	Faculty professional improvement, student government clubs and programs, and general fund support.	\$157,000						\$400,000	\$557,000
Special Revenue	(\$2,270,000)	CARES Grant Revenue Replacement							\$2,270,000	\$2,270,000
Capital Fund	(\$100,000)	LMS Project		\$100,000						\$100,000
Financial Aid Fund	(\$150,000)	College match on work study and Merit Scholarships					\$150,000			\$150,000
Total Non-General Fund	(\$4,770,988)									\$4,770,988
Total Interfund Transfers	(\$6,358,201)		\$1,646,813	\$127,400	\$1,263,988	\$30,000	\$150,000	\$40,000	\$3,100,000	\$6,358,201

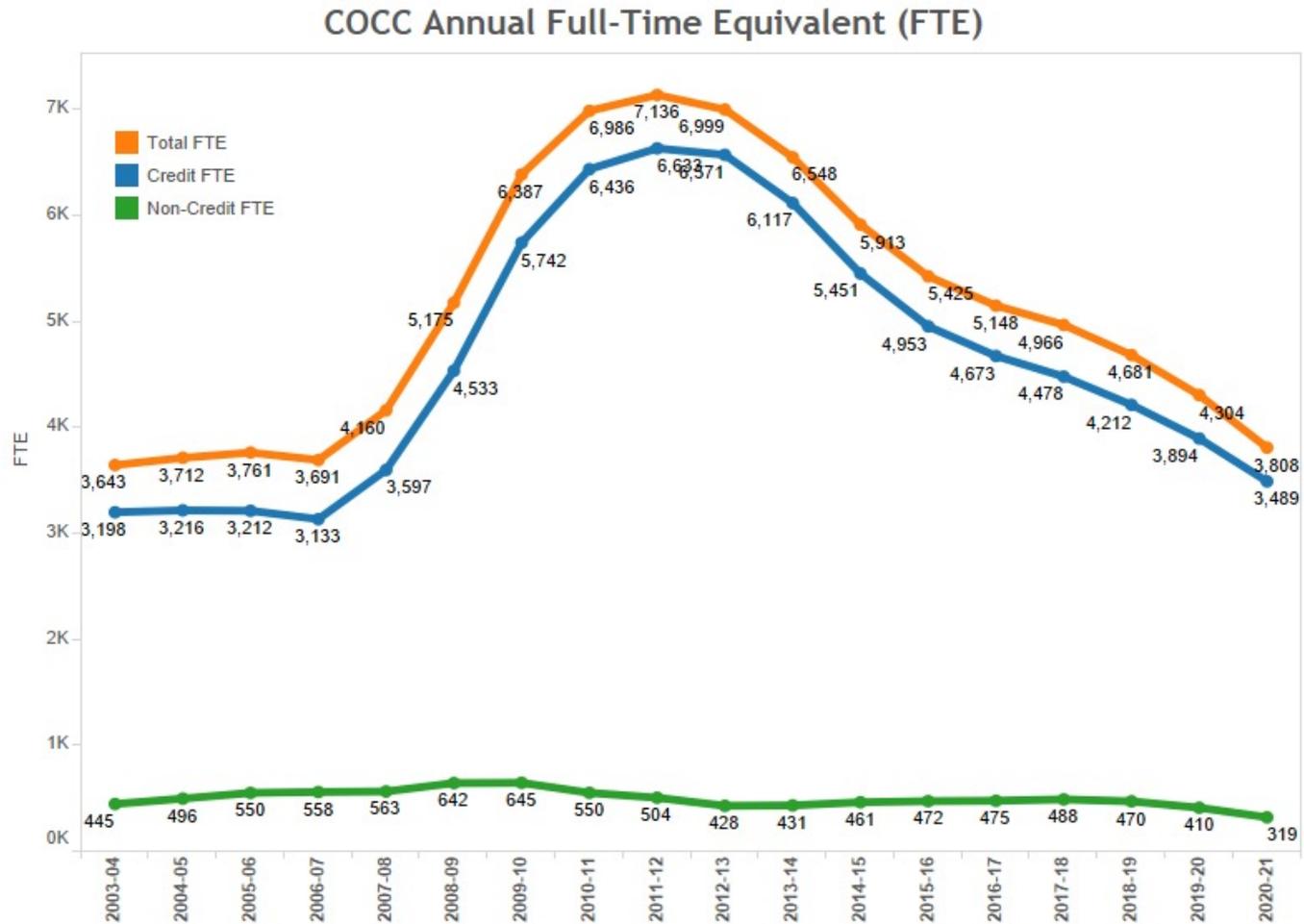
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures.

#	Description	Amount
1	Campus Services - Forklift	\$ 28,700
2	Campus Services - cordless micro-scrubbers	13,500
3	Nursing Assistant - essential equipment	5,200
4	CIS - Data Center Instruction Servers	12,800
5	Student Life - replacement stage for campus center	5,179
6	College Now - administrative software	30,000
		<u>\$ 95,379</u>

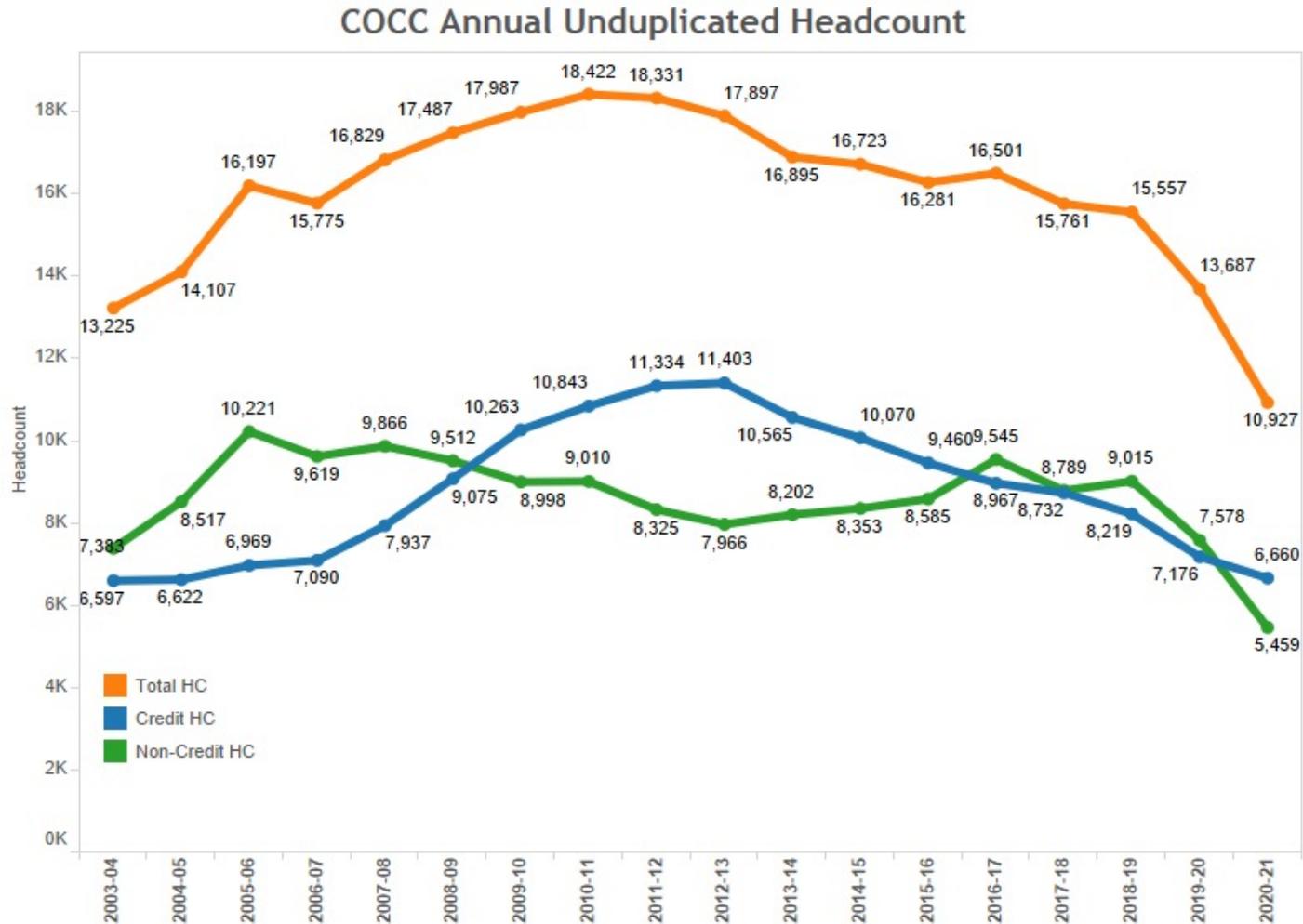
Enrollment Graph

This graph provides student enrollment history measured by full-time equivalent (FTE).



Enrollment Graph

This graph provides student enrollment history measured by headcount.



Publication Notices

In March 2020, the State of Oregon expanded the options for publication of Budget Committee Meetings and CC-1 notifications to include electronic postings to the College's website. The Budget Committee Meeting publication was posted on COCC's website March 19, 2021 and April 1, 2021. The CC-1 was posted on COCC's website on May 21, 2021.

NOTICE OF BUDGET COMMITTEE MEETING

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 14th day of April 2021 at 5:45 p.m. remotely using Zoom for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2021-22.

This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available by request email to David Dona at ddona@cocc.edu

Dr. Laurie Chesley
Chief Executive and Budget Officer

Form ED-50

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50
2021-2022**

To assessor of Deschutes, Jefferson, Crook, Klamath, Wasco, and Lake County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Central Oregon Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Deschutes, Jefferson, Crook County. The property tax, fee, charge or assessment is categorized as stated by this form.
Klamath, Wasco, and Lake

2600 NW College Way Bend OR 97703 6/9/21
Mailing Address of District City State Zip Date Submitted
Cathleen Knutson Director of Fiscal Services (541) 383-7711 cknutson@coocc.edu
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
 The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 204.458.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.6204	
2. Local option operating tax	2		Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,550,724
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,550,724

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6204
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes,

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 11-18)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Budget Resolution



Budget Committee Meeting Date: May 12, 2021
Exhibit No.: 6
Approval: x Yes ___ No
Motion: ___

Central Oregon Community College Budget Committee: Resolution

Subject	Approval of the 2021-22 Budget including the property tax rate and general obligations bonds property tax levy.
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

As part of the budgeting process, the Budget Committee has the following duties; a) specify the amount of tax revenue or tax rate for all funds, b) establish a maximum for total expenditures for each fund, c) approve the total taxes for the local government as an amount and/or rate, and d) approve the budget. The College's established permanent tax rate of \$0.6204 per thousand dollars of assessed property value is a result of the voter approved Measure 50 (1997), a constitutional amendment. The amount to be levied for general obligation bonds debt service is \$3,550,724. The Proposed Budget expenditures for all funds total \$113,602,996.

B. Options/Analysis

- 1) Approve the Proposed Budget, tax rate, and bond levy at this time.
- 2) Do not approve the Proposed Budget, tax rate, and bond levy at this time.

C. Timing

Approval of the proposed 2021-22 Fiscal Year Budget is requested at this time. Approval now will facilitate the remainder of the budget process, which includes adoption of the Budget by the Board of Directors in June after an additional public hearing.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Budget Committee of Central Oregon Community College does hereby approve the Central Oregon Community College District Proposed Budget expenditures for Fiscal Year 2021-22 in the aggregate amount of \$113,602,996 (total of all funds) and the permanent tax rate of \$0.6204 per thousand of assessed value be levied against all assessed property in support of the General Fund. It is further resolved that a tax of \$3,550,724 be approved for the Debt Service Fund for the purpose of satisfying the required debt service of voter approved general obligation bonds issued by the District.

Appropriation Resolution



Board Meeting Date: June 9, 2021
 Exhibit No.: XX
 Approval: x Yes ___ No
 Motion: ___

**Central Oregon Community College
 Board of Directors: Resolution**

Subject	Make Appropriations for Fiscal Year 2021-22 Budget
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

Appropriations provide local government with legal spending authority throughout the fiscal year. Separate appropriations are required for each fund in which you have budgeted expenditures [ORS 294.456(3)]. The resolution making appropriations must identify the appropriations by object classifications, which correspond to the expenditures categories in the budget.

GENERAL FUND		
Instruction and Instructional Support	\$ 28,429,949	
Student Services	5,480,467	
College Support Services	5,937,890	
Campus Services	4,773,815	
Information Technology Services	4,776,262	
Financial Aid	112,897	
Contingency	800,000	
Total General Fund		\$ 50,311,280
DEBT SERVICE FUND		
Principal	\$ 2,948,180	
Interest	3,171,812	
Materials and Services	600	
Total Debt Service Fund		\$ 6,120,592
CAPITAL PROJECTS FUND		
Personnel Services	\$ 89,652	
Materials and Services	2,265,000	
Capital Outlay	5,054,400	
Transfers Out	100,000	
Total Capital Projects Fund		\$ 7,509,052

Appropriation Resolution

Board Meeting Date: June 9, 2021

Exhibit No.: XX

Approval: x Yes ___ No

Motion: ___

ENTERPRISE FUND

Personnel Services	\$	894,011	
Materials and Services		2,543,727	
Capital Outlay		70,000	
Transfers Out		1,263,988	
Total Enterprise Fund			\$ 4,771,726

INTERNAL SERVICE FUND

Personnel Services	\$	14,458	
Materials and Services		92,000	
Capital Outlay		6,000	
Transfers Out		-	
Total Internal Service Fund			\$ 112,458

RESERVE FUND

Materials and Services	\$	25,000	
Transfers Out		430,000	
Total Reserve Fund			\$ 455,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$	9,505,353	
State Grant Programs		717,764	
Other Grant Programs		328,056	
Contracts		250,436	
New Programs		1,000,000	
Total Special Revenue Fund			\$ 11,801,609

AUXILIARY FUND

Self-Sustaining Activities	\$	2,280,119	
Non-General Fund Instruction		5,833,479	
Revolving Activities		998,696	
Contractual & Administrative Provisions		1,067,510	
Total Auxiliary Fund			\$ 10,179,804

FINANCIAL AID FUND

Federal Programs	\$	15,526,000	
State Programs		4,600,000	
Institutional Programs		2,163,000	
Other Programs		33,975	
Total Financial Aid Fund			\$ 22,322,975

Appropriation Resolution

Board Meeting Date: June 9, 2021

Exhibit No.: XX

Approval: Yes No

Motion: ___

TRUST & AGENCY FUND

Materials and Services

\$ 18,500

Total Trust & Agency Fund

\$ 18,500

Total Budget Appropriation

\$ 113,602,996

B. Options

- 1) Make Appropriations at this time.
- 2) Do not Make Appropriations at this time.

C. Timing

Making Appropriations must be completed before July 1, 2021 for the College to continue its operations.

D. Budget Impact

N/A

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby make appropriations in the amounts, expenditure categories, and funds as detail above in section A totaling \$113,602,996.

Property Tax Levy Resolution



Board Meeting Date: June 9, 2021
 Exhibit No.: XX
 Approval: x Yes ___ No
 Motion: ___

Central Oregon Community College Board of Directors: Resolution

Subject	Impose and Categorize taxes for Fiscal Year 2021-22
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

The governing body must declare through resolution the Measure 5 limitation category of each of its taxes [ORS 294.456]. This resolution is the basis for the certification of the tax limitation category that is submitted to the assessor on the Form ED-50.

	Subject to the <u>Education Limits</u>	Excluded from <u>Measure 5 Limits</u>
Permanent Rate	\$0.6204 / \$1,000	
General Obligation Bonds		\$3,550,724

B. Options

- 1) Impose and categorize taxes at this time.
- 2) Do not impose and categorize taxes at this time.

C. Timing

The taxes must be imposed and categorized before July 1, 2021 for the College to continue its operations.

D. Budget Impact

N/A

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby impose and categorize the taxes provided in the 2021-22 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$3,550,724 for voter approved general obligation bonds debt service for the fiscal year 2021-22. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.