



CENTRAL OREGON COMMUNITY COLLEGE
BUDGET DOCUMENT
FISCAL YEAR 2019 – 2020



CENTRAL OREGON
community college

Table of Contents

| | | | |
|----------------------------------------------|----|------------------------------------------------|-----|
| College History and Overview. | 3 | Special Revenue Fund. | 63 |
| Mission, Vision and Core Themes. | 9 | Auxiliary Fund. | 71 |
| Budget Committee | 10 | Financial Aid Fund. | 80 |
| Administrative Organizational Chart. | 11 | Trust and Agency Fund. | 85 |
| Fund Types. | 12 | Appendix. | 87 |
| Revenue Resources | 14 | Long-Term Debt Service. | 88 |
| Organizational Units. | 15 | Summary of Transfers. | 89 |
| Budget Process. | 16 | Budgeted Capital Expenditures. | 90 |
| President's Budget Message. | 17 | Student Enrollment Graph by FTE. | 91 |
| Consolidated Budget | 25 | Student Enrollment Graph by Headcount. | 92 |
| General Fund | 29 | Publication Notices. | 93 |
| Debt Service Fund. | 45 | Form CC-1. | 95 |
| Capital Projects Fund. | 48 | Form ED-50. | 96 |
| Enterprise Fund. | 52 | Budget Resolution. | 97 |
| Internal Service Fund. | 57 | Appropriation Resolution. | 98 |
| Reserve Fund | 60 | Property Tax Levy Resolution. | 101 |

College History and Overview

HISTORY

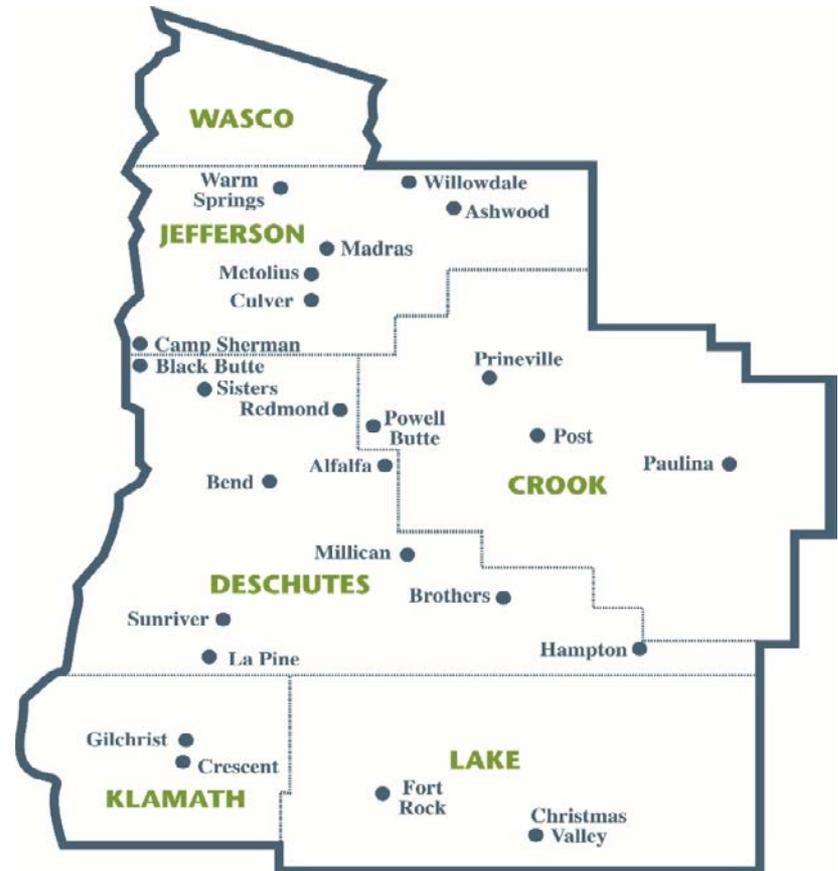
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus opened 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. In 2015, Dr. Shirley I. Metcalf was named as the College's fifth president.

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 its 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 671,000 square feet under roof, including the newest building, the 330 bed Wickiup Hall, a residence hall, which opened in the fall of 2015.

On the 25-acre Redmond Campus, there are four buildings, housing College administration, classrooms, a computer lab and the Redmond Technology Education Center. In 2017, a 504 KW solar array system was installed on the campus, offsetting 80% of the campus's electrical consumption.

In 2011, COCC opened new 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 through a COCC bond measure, and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is located 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 15,700 students enrolled in classes at COCC last year. Approximately 8,700 were credit students and 7,900 non-credit students (some are both credit and non credit). While 62 percent of the credit students are under the age of 24, another 27 percent are between the ages of 25 and 39. Of the students working towards a degree or certificate, 32 percent enroll in career and technical education programs and take career-oriented courses of study. The remainder, 68 percent, 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 130 full-time faculty members, 50 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 200 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 42 percent of the faculty have doctorates in their disciplines, which is a very high percentage for a community college.

COCC FOUNDATION

Education changes lives. For over 60 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 – 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 \$23 million today. In addition to scholarship support, these assets, which consist primarily of endowment funds, support college and student programs, including the Nancy R. Chandler Visiting Scholar Program. For the 2018-2019 academic year, the Foundation offered more than \$1.6 million in scholarship awards to 425 COCC students.

CONTINUING EDUCATION

COCC's Continuing Education department offers innovative, high quality, community-driven, affordable noncredit 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

Professional development offers training and certification preparation courses for personal development and career advancement in various fields. A number of classes and camps for youth under the age of 16 are offered throughout the year. With an eye toward the future, youth can explore potential career and college options by attending classes and camps on the COCC campuses. Class schedules are mailed to households throughout the district and are available online.

SMALL BUSINESS DEVELOPMENT CENTER

The Small Business Development Center (SBDC) at COCC delivers services to anyone who owns or operates a business or is planning to start a business. They work with businesses in every industry and at every stage of growth from start-ups to well-established companies, from one employee to 500. Five experienced staff advisors are available to meet with businesses by appointment throughout the College

District. From Madras to La Pine and Sisters to Prineville, advising is free and available for anyone requesting assistance. In addition, the SBDC offers:

- Business Start-up and Launch workshops
- Practical workshops on business planning
- Small Business Management Program
- Capital access assistance
- Strategic market research
- Small Business Management program
- Grow Oregon advising services
- International trade assistance
- Government contracting assistance
- Discounted programs for veterans

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

College History and Overview

ADULT BASIC SKILLS (ABS)

The Adult Basic Skills program provides instruction in basic reading, writing, math, and study skills as well as basic computer skills to prepare students for the General Education Development (GED) test, for college credit classes, and for work. The two options within the ABS program are the English Language Learning (ELL) program and the Adult Basic Skills/Adult Secondary Education (ABS/ASE) program for college and GED preparation through Basic Reading and Writing and Basic Math classes.

The English Language Learning program is designed for adults who need to learn the English language. The ELL classes focus on listening, speaking, reading and writing skill development. The ABS/ASE program offers courses that focus on skill development in reading, writing, and math for a variety of purposes including college and GED preparation.

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.

College History and Overview

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.

ACCREDITATION

Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities. Accreditation was most recently reaffirmed in 2012. 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. Institutional integrity is also addressed through accreditation. A copy of COCC's official accreditation report is on reserve and available for review in the Barber Library during regular library hours.

Mission, Vision, and Core Themes

MISSION STATEMENT

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

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.

CORE THEMES

The Board has adopted four core themes that manifest the essential elements of COCC's mission. The core themes are:

- *Transfer and Articulation:* Students will have the academic achievement and skills necessary to transfer and articulate successfully to institutions of higher learning beyond the community college level.
- *Workforce Development:* Students will be prepared for employment through the acquisition of knowledge and discipline-specific employment skills necessary to meet current industry needs.
- *Basic Skills:* Students will have academic achievements and basic learning skills necessary to participate effectively as engaged community and family members, and employees, and to succeed at the college level.
- *Lifelong Learning:* Lifelong learning provides accessible, noncredit learning opportunities to our community in the areas of Enrichment, Professional Development, Technology and Wellness.

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 | 6/30/2021 |
| Laura Craska Cooper | 2 | Prineville | 6/30/2021 |
| Alan Unger | 3 | Redmond | 6/30/2021 |
| Erica Skatvold | 4 | Bend | 6/30/2021 |
| Jim Clinton | 5 | Bend | 6/30/2019 |
| Bruce Abernethy | 6 | Bend | 6/30/2019 |
| Vikki Ricks | 7 | La Pine | 6/30/2019 |

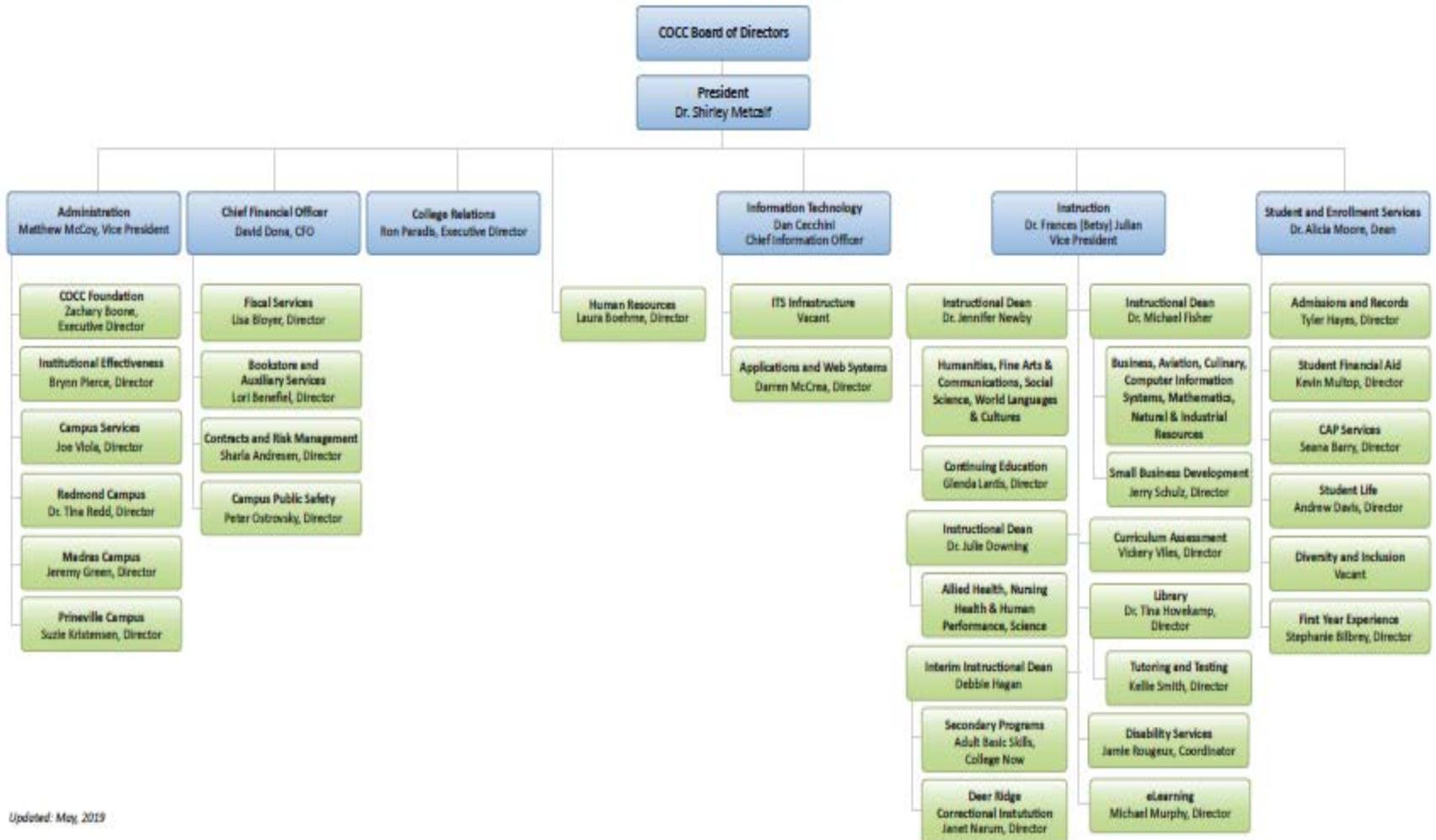
Budget Board:

| <u>Name</u> | <u>Zone</u> | <u>Location</u> | <u>Term Expires</u> |
|------------------|-------------|-----------------|---------------------|
| Doug Ertner | 1 | Redmond | 6/30/2020 |
| Mark Copeland | 2 | Prineville | 6/30/2019 |
| Richard Hurd | 3 | Redmond | 6/30/2021 |
| Gayle McConnell | 4 | Bend | 6/30/2019 |
| Lester Friedman | 5 | Bend | 6/30/2021 |
| Patricia Kearney | 6 | Sisters | 6/30/2020 |
| Corinne Martinez | 7 | La Pine | 6/30/2019 |

Chief Executive and Budget Officer: Dr. Shirley I. Metcalf, President

Administrative Organizational Chart

Administrator Organizational Chart Central Oregon Community College



Updated: May, 2019

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*
Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support specific college programs.

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

2019/20 Budget Calendar



President's Budget Message

INTRODUCTION

The annual budget development period is a time to reflect on the past and present while exploring the future. The College looks to its strategic plan, accreditation standards, and Board priorities to guide the budget development process, while always striving to keep the cost of a college education affordable for its students.

CURRENT YEAR BUDGET

The 2018-19 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 of the three main funding sources (tuition/fees, property tax revenue, and state aid) and operating expenditures are discussed below.

- Tuition and Fees: This year's 6.2% projected enrollment decline represents the seventh consecutive year of decreasing enrollment of credit students and represents a 43% drop from the 2012 peak enrollment. The enrollment drop of 6.2% is 1.2% higher than the budgeted decline of 5%. This lower than anticipated enrollment produced total tuition and fee revenue of \$16.8 million, \$200,000 below budget.
- Property Tax Revenue: Property tax revenue represents the largest source of operating funds. Property tax revenue has steadily increased the past six years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$16.9 million is \$261,000 above budget as the imposed tax growth rate of 6.2% is 0.7% above the budgeted growth rate of 5.5%. The prior year property tax revenue of \$443,000 is \$66,000 lower than budget due to the lower than anticipated collection rate.
- State Aid: The 2017-19 Biennium State funding of \$570 million for the Community College Support Fund (CCSF) represents the highest level of funding ever. COCC's State Aid amount totaled \$7.8 million for the current year, \$516,000 below the budgeted amount. The lower State funding was due to the effects of COCC's imposed property taxes within the State's funding formula calculations and lower total reimbursable student FTE.
- Operating Expenditures: The current financial forecast reflects a salary savings of \$1.1 million, payroll assessment savings of \$1.4 million, and materials and services savings of \$927,000, for a

President's Budget Message

total operating savings of \$2.8 million. The salary savings reflect position vacancies, retirements, and reduced staff contracts. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers compensation insurance, life insurance, etc.) with health insurance being the largest. The current year's savings in health insurance is a combination of factors: Actual health insurance growth rate of 2.1% (budgeted 5.0%), staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower costly plan options. MODA, the health insurance provider for the State of Oregon and for COCC, redesigned its group health insurance plans, reducing both the premium costs and benefit levels for employees. The material and services savings include the unspent budgeted \$800,000 operating contingency.

- Notable 2018-19 Accomplishments:
 - Continued implementation of the \$2.25 million Title III grant, focused on student success;
 - For the third year in a row, Wickiup Hall reached full fall occupancy;

- COCC Foundation offered more than \$1.5 million in scholarship to students;
- Remodel of Cascades Hall was finished and office moves for college departments and university partners were completed.

2019-20 BUDGET

President Metcalf and the President's Advisory Team (PAT) explored a variety of options and gathered extensive information to support the institution's mission and strategic plan.

GOALS: 2019-20 BUDGET DEVELOPMENT

- Continue to progress towards our mission of student success and community enrichment by remaining a responsive and sustainable comprehensive community college;
- Establish an immediate and ongoing plan for meeting the financial challenges resulting from declining enrollment;
- Invest in initiatives tied to the College's strategic plan; and
- Have a competitive compensation package to attract and retain employees.

President's Budget Message

HISTORICAL CONTEXT AND CHALLENGES

During the recession (2006-07 through 2011-12), the College experienced an unprecedented growth of 112% in credit FTE. As the economy improved, students returned to the workforce and credit student enrollment steadily declined. Even with this decline, the College's credit student enrollment is still larger than pre-recession levels.

While enrollment declines impact the budget, other budget challenges exist, including unfunded state mandates, OSU-Cascades' program growth, the Oregon Pay Equity Act, a need for market-based compensation adjustments, new buildings and technology costs, all of which are detailed below.

Unfunded State Mandates

During the past several biennia, the Oregon legislature passed tuition waiver programs for veterans and their dependents, foster children, and students over the age of 65, as well as a non-resident veteran reduced tuition program. While COCC acknowledges the worthwhile nature of these programs, they did not come with increased funding to mitigate their financial impacts.

Oregon Pay Equity Act

Organizations are required to comply with Oregon's Pay Equity Act (OPEA) as of January 1, 2019. If plans are implemented after this date, institutions must make any pay adjustments retroactive to January 1. COCC recently hired HR Answers, an Oregon Pay Equity Act consulting firm that has worked with 13 other Oregon community colleges to develop OPEA recommendations. While the exact budget impact is not yet known, it is anticipated it will be significant. HR Answers should complete their analysis by June 2019.

Employee Compensation

The College is committed to providing employee wages commensurate with peer institutions and organizations. To this end, the College implemented adjustments to entry-level faculty steps in 2016, adjusted Adult Basic Skills to more strongly align with market comparators, and began steps to bring Classified employees closer to the recommendations from the 2016 Classified wage study. Additionally, the College contracted a wage and title study for its administrative employees, with completion in spring 2019. Total budget impact from a potential updated compensation structure is not yet known.

President's Budget Message

OSU-Cascades

OSU-Cascades (OSU-C) began offering 100- and 200-level classes in fall 2015 and opened its own campus the following year. Since then, the number of dually enrolled students taking classes at COCC has declined significantly. Additionally, starting in summer 2019, students will have the choice to be dually admitted, as opposed to automatic dual admission, thereby *potentially* affecting these numbers further. If OSU-C were not offering those courses, and assuming similar enrollment patterns, we estimate an approximate \$725,000 tuition loss the last academic year.

College Now

College Now is COCC's program to offer college classes in the high school, for college credit. Like other Oregon community colleges, these courses are offered at a reduced tuition rate. In 2017 – 18, 1,160 high school students earned 8,523 credits, saving these high school students \$792,639 in college tuition.

New Facilities and Campuses

With direction from the COCC Board of Directors, the College has added eight buildings, including two campuses, to its operations since 2009.

This expansion required additional infrastructure and operations support, as well as staffing. Additionally, COCC assumed responsibility for Cascades Hall occupancy costs in fall 2016 after OSU-C moved off campus.

Technology

The College's 2018-19 budget for software, cloud and related technology services was \$1.4 million, compared to \$172,000 in 2008-09. Examples of new services include shifting from internally hosted institution-wide software systems to cloud-based services, as well as software applications including course curriculum and catalog, degree planning, degree audit, emergency notification system, student ADA software, modern web-platform, scholarship software and other online tools commonly offered at colleges. COCC's computer and lap top fleet also increased nearly three-fold in recent years.

President's Budget Message

CURRENT CONTEXT:

State Appropriation for Community College Support Fund (CCSF)

Oregon's community colleges gained greater recognition the past two decades, especially within the Legislature. As such, the ability to predict the State's community college support fund has become increasingly politicized, with the result of institutions not knowing the actual State allocation until the end of the legislative session. Not knowing this allocation poses challenges in developing institutional budgets. Below is the most up-to-date information regarding the potential community college support fund.

Governor's Recommended Budget

The release of the Governor's Recommended Budget (GRB) in March included two starkly different paths for Oregon's Community Colleges. Governor Brown's "Base Budget" of \$543 million represents a 4.3 percent decline in State funding compared to the previous biennium. This level of funding assumes no new revenue to the State and makes deep cuts to both community colleges and public universities.

The Governor also presented an "Investment Budget" of \$647 million (+13.5%). The \$647 million is a funding

level recommended by the Higher Education Coordinating Commission (HECC) as the current service level (CSL) of funding necessary to maintain existing programs and services. This allocation would allow community colleges to increase tuition by 3.5 percent or less statewide.

The Governor also recommends two targeted funding packages for community colleges, one at \$70 million for CTE program expansion and one at \$70 million for student success services. Funding of these initiatives is contingent upon a \$2 billion revenue package. It is anticipated that this new funding stream would require voter approval.

Ways and Means Co-Chairs Budget

The recommended budget released by the Ways and Means Co-Chairs includes five percent cuts to much of the overall Oregon general fund budget, though not to community colleges. The Co-Chairs recommend funding community colleges at \$590.6 million, an increase from the \$570 million in the 2017-2019 biennium. A \$590.6 million allocation would result in an approximate \$56 million statewide community college funding gap, requiring significant program and service cuts, as well as tuition increases that at many colleges would reach into double digits.

President's Budget Message

Open Education Resources

The College has worked to promote the use of Open Education Resources (OER), free open-license text and other teaching media. A recent report by Open Oregon Educational Resources shows that in 2017-18, COCC students saved \$965,000 with low- or no-cost options. The College applauds this work to make education more accessible to students and offsetting tuition increases. At the same time, staff recognize that significant textbook revenue is no longer realized by the Bookstore.

RECOMMENDATIONS FOR BOARD CONSIDERATION

Tuition and Fees

Based on the current proposed State allocation and the challenges and strategies listed above, President Metcalf recommends the following:

Tuition: For fiscal year 2018-19, COCC has the third lowest combined in-district tuition and fee rates of Oregon's seventeen community colleges (lowest among our peer institutions). Preliminary information indicates that with the proposed tuition and fee increases, COCC's combined 2019-20 in-district tuition and fee rates will remain in the lowest one third of all Oregon community colleges.

As the College strives to develop new programs and delivery systems, maintain comprehensive quality programs and essential support services to students at all campuses, it is recommending that the 2019-20 tuition rate for in-district students be increased \$7.00 per credit, the out-of-district/border state rates increased \$10.00 per credit, and out-of-state/international rates increased \$26.00 per credit. House Bill 2571 established the non-resident veteran rates in 2009. The non-resident veteran tuition rate is not to exceed 50% of the difference between resident and non-resident rates.

Current Fees: COCC assesses three fees on a per credit basis to all credit students: Technology (\$9.00 per credit), Student Activities (\$1.50 per credit), and Green Energy (\$0.25 per credit). The Student Activities and Green Energy fee have dedicated purposes, while the Technology fee supports the College's general fund. As was discussed during the 2018-19 budget process, the President recommended increasing the Technology fee by \$3 per credit for 2019-20, noting that even at this rate, the revenue generated is well below the College's technology expenditures. There is no proposed increase in the other two fee categories.

President's Budget Message

New Fee: Based on research of fee-related budget strategies from other Oregon community colleges, the President recommends establishing a \$3 per credit college support fee. At most colleges, a college support fee supports the general fund and can be adjusted annually. The recommendation is to establish the college support fee this year to offset proposed community college support fund (CCSF) reductions.

As discussed previously, COCC and other Oregon community colleges built 2019-20 budgets based on a \$590 million CCSF biennial allocation. If, however, the legislature approves a higher CCSF allocation, the College recommends decreasing the proposed college support fee by \$1 for every \$10 million in excess of \$600 million.

CONCLUSION

By using a strategy of budget cuts, position reductions, use of non-general fund transfers and increases in tuition and fees, the College's leadership team has eliminated the original projected deficit of \$2.5 million from the 2019-20 budget. Actions based on these recommendations will allow COCC to continue to serve students and the region as a comprehensive community college. For in-district students, COCC

remains one of the most affordable community colleges in Oregon, even with the proposed tuition and fee increases. COCC's lower costs, strong Foundation scholarship support, OER textbook savings and Oregon Promise tuition support will help provide access to an affordable, quality college education.

LONG-TERM OUTLOOK

The College's financial future will continue to be challenging. Community college's student enrollment tend to be counter-cyclical with the economy. With a very robust economy and historically low unemployment rates, student enrollment is expected to continue to decline into the future. In addition, competition from on-line vendors and OSU-C for both credit and non-credit students will have a negative impact on COCC's enrollment. A key cost driver for community colleges is the Public Employees Retirement System (PERS). PERS rates have increased significantly for the 2019-2021 biennium and are anticipated to increase into the future. However, the College has a long history of strong financial management and conservative budgeting practices, so we will remain well positioned to manage through this period of rapid change and limited resources.

President's Budget Message

In addition, after seven years of declining summer-term enrollment, the student population for summer-term students now reflects the lower norm for community colleges. Historically, the majority of community college students forgo summer term in pursuit of employment or summer activities. The College is exploring ways to modify its summer-term operations to accommodate a smaller student population while finding opportunities to reduce summer-term operating costs for its facilities and campuses. Options include reducing the number of buildings that remain open during the summer and reduced hours of operations.

Finally, I want to thank the Board for its strong leadership and support to the College, and extend my gratitude and thanks to the Budget Committee members and College staff for the considerable time and effort required to develop this comprehensive budget.

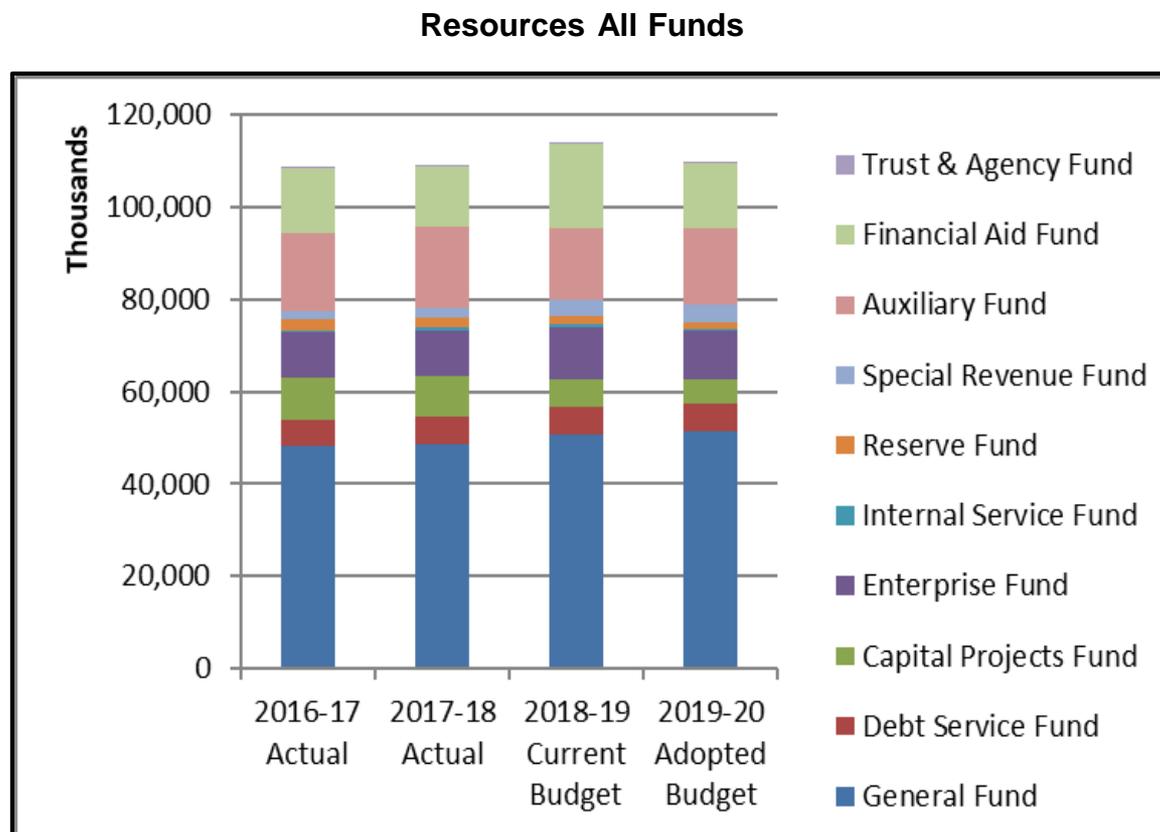
Sincerely,



Dr. Shirley I. Metcalf
President

Consolidated Budget

Resources Graph – All Funds



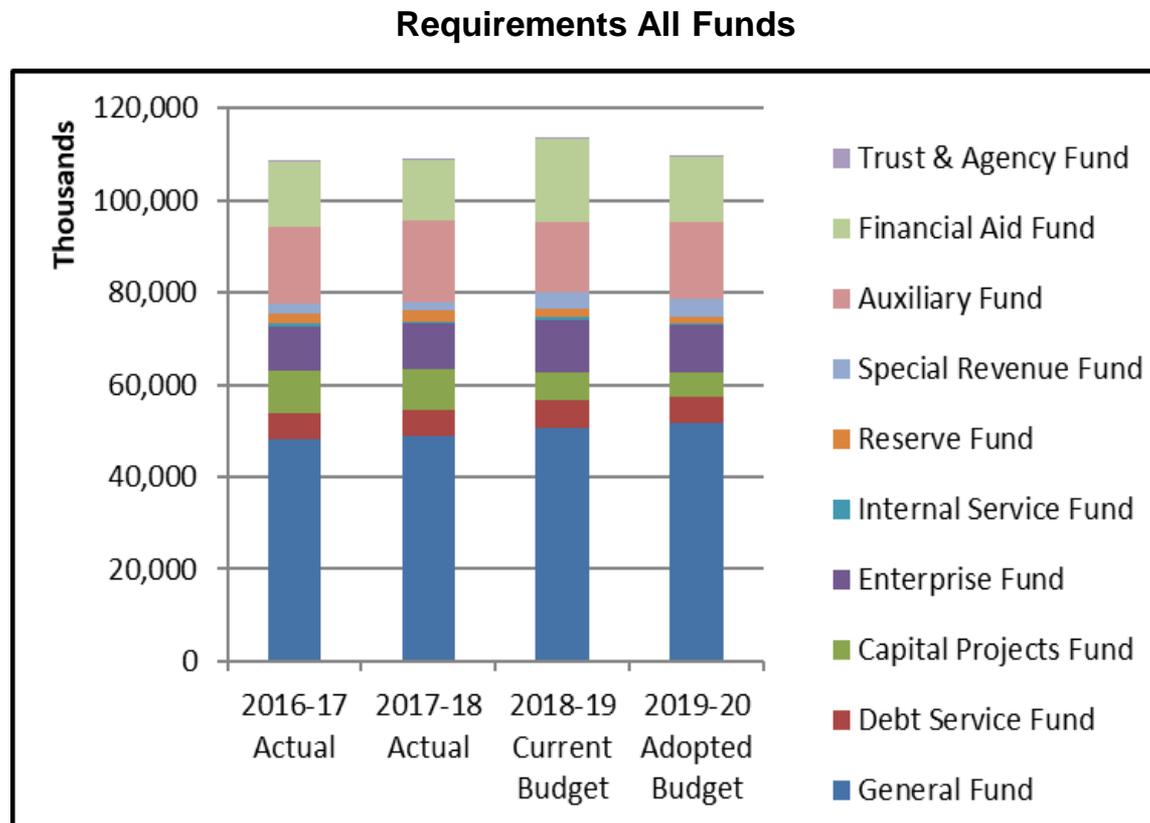
Consolidated Budget

Resources Summary - All Funds

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| General Fund | \$ 48,316,689 | \$ 48,711,446 | \$ 50,809,000 | \$ 51,529,100 | \$ 51,529,100 | \$ 51,529,100 |
| Debt Service Fund | 5,609,369 | 5,812,956 | 5,746,344 | 5,904,799 | 5,904,799 | 5,904,799 |
| Capital Projects Fund | 8,967,622 | 8,725,509 | 6,077,740 | 5,188,809 | 5,188,809 | 5,188,809 |
| Enterprise Fund | 9,844,414 | 10,060,834 | 11,421,031 | 10,419,395 | 10,419,395 | 10,419,395 |
| Internal Service Fund | 595,224 | 521,211 | 535,011 | 398,097 | 398,097 | 398,097 |
| Reserve Fund | 2,172,786 | 2,158,081 | 1,835,771 | 1,375,537 | 1,375,537 | 1,375,537 |
| Special Revenue Fund | 1,989,186 | 1,997,113 | 3,455,421 | 3,911,560 | 3,911,560 | 3,911,560 |
| Auxiliary Fund | 16,784,770 | 17,583,612 | 15,481,011 | 16,730,262 | 16,730,262 | 16,730,262 |
| Financial Aid Fund | 14,016,432 | 13,197,987 | 18,160,889 | 13,872,433 | 13,872,433 | 13,872,433 |
| Trust & Agency Fund | 376,373 | 382,922 | 376,231 | 394,593 | 394,593 | 394,593 |
| Total Resources | <u>\$ 108,672,865</u> | <u>\$ 109,151,671</u> | <u>\$ 113,898,449</u> | <u>\$ 109,724,585</u> | <u>\$ 109,724,585</u> | <u>\$ 109,724,585</u> |

Consolidated Budget

Requirements Graph - All Funds



Consolidated Budget

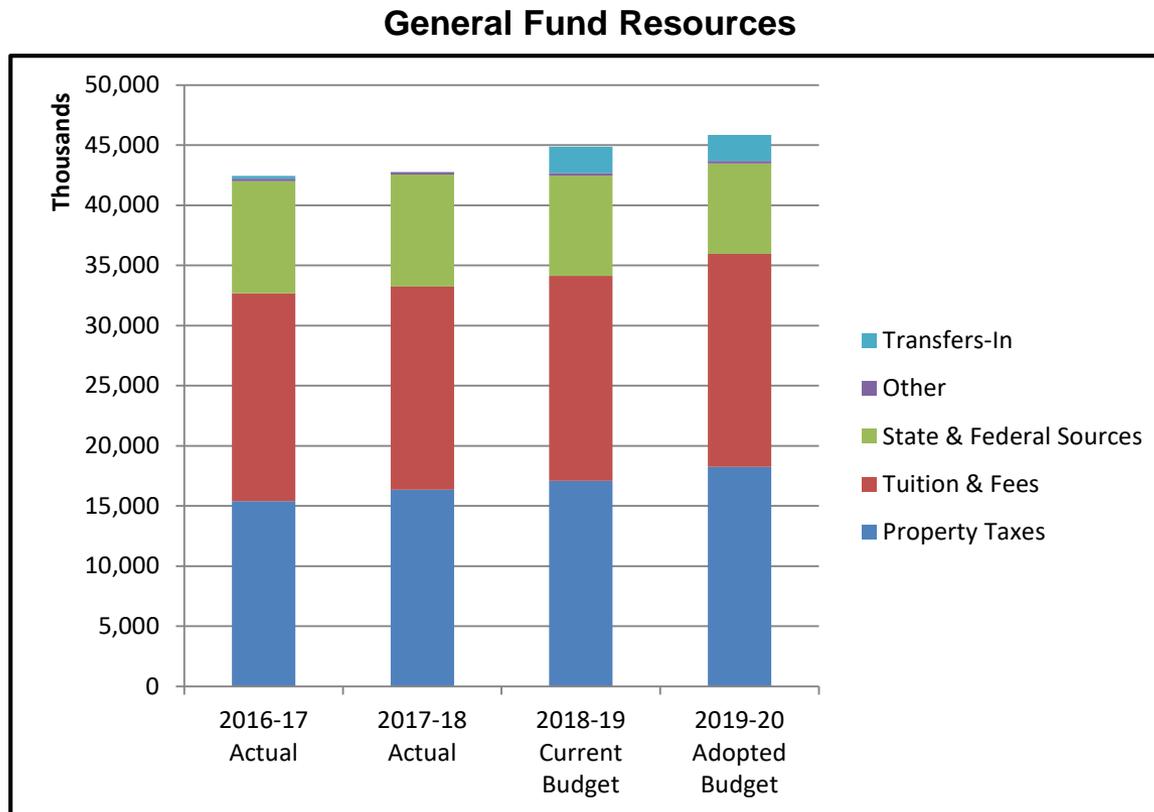
Requiriements Summary - All Funds

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| General Fund | \$ 48,316,689 | \$ 48,711,446 | \$ 50,809,000 | \$ 51,529,100 | \$ 51,529,100 | \$ 51,529,100 |
| Debt Service Fund | 5,609,369 | 5,812,956 | 5,746,344 | 5,904,799 | 5,904,799 | 5,904,799 |
| Capital Projects Fund | 8,967,622 | 8,725,509 | 6,077,740 | 5,188,809 | 5,188,809 | 5,188,809 |
| Enterprise Fund | 9,844,414 | 10,060,834 | 11,421,031 | 10,419,395 | 10,419,395 | 10,419,395 |
| Internal Service Fund | 595,224 | 521,211 | 535,011 | 398,097 | 398,097 | 398,097 |
| Reserve Fund | 2,172,786 | 2,158,081 | 1,835,771 | 1,375,537 | 1,375,537 | 1,375,537 |
| Special Revenue Fund | 1,989,186 | 1,997,113 | 3,455,421 | 3,911,560 | 3,911,560 | 3,911,560 |
| Auxiliary Fund | 16,784,770 | 17,583,612 | 15,481,011 | 16,730,262 | 16,730,262 | 16,730,262 |
| Financial Aid Fund | 14,016,432 | 13,197,987 | 18,160,889 | 13,872,433 | 13,872,433 | 13,872,433 |
| Trust & Agency Fund | 376,373 | 382,922 | 376,231 | 394,593 | 394,593 | 394,593 |
| Total Requirements | <u>\$ 108,672,865</u> | <u>\$ 109,151,671</u> | <u>\$ 113,898,449</u> | <u>\$ 109,724,585</u> | <u>\$ 109,724,585</u> | <u>\$ 109,724,585</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

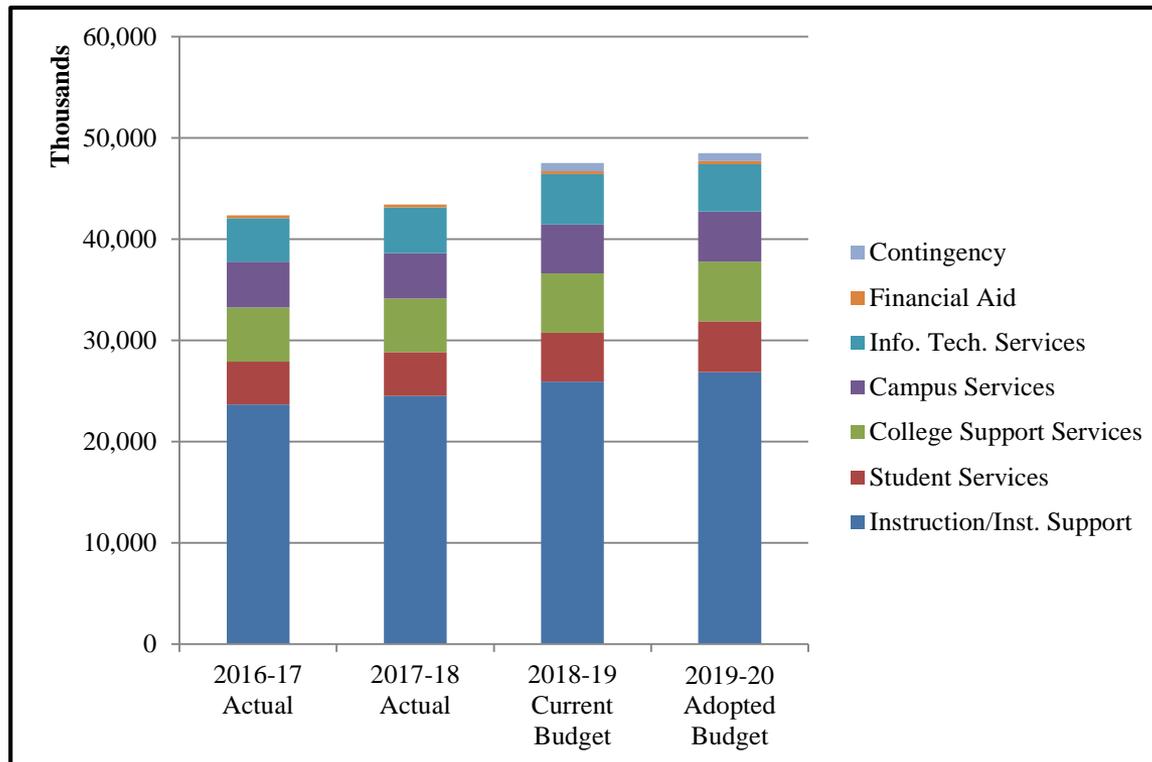
General Fund - Resources

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| <u>RESOURCES</u> | | | | | | |
| Property Taxes | | | | | | |
| Current Year | \$ 15,009,756 | \$ 15,952,813 | \$ 16,589,000 | \$ 17,814,000 | \$ 17,814,000 | \$ 17,814,000 |
| Prior Year | 386,207 | 401,339 | 509,000 | 447,000 | 447,000 | 447,000 |
| Tuition and Fees | 17,277,250 | 16,888,054 | 17,028,000 | 17,691,000 | 17,691,000 | 17,691,000 |
| State and Federal Sources | | | | | | |
| State Aid for Operations | 9,321,101 | 9,298,575 | 8,337,000 | 7,510,000 | 7,510,000 | 7,510,000 |
| Other State Grants | | | | | | |
| Other Sources | | | | | | |
| Interest Income | 12,467 | 32,559 | 15,000 | 30,000 | 30,000 | 30,000 |
| Miscellaneous Income | 66,313 | 64,031 | 120,000 | 120,000 | 120,000 | 120,000 |
| Program Income | 129,033 | 119,932 | 70,000 | 72,100 | 72,100 | 72,100 |
| Transfers from Other Funds | | | | | | |
| Interfund Transfers- In | 232,000 | | 2,191,000 | 2,160,000 | 2,160,000 | 2,160,000 |
| Total | \$ 42,434,127 | \$ 42,757,303 | \$ 44,859,000 | \$ 45,844,100 | \$ 45,844,100 | \$ 45,844,100 |
| Beginning Fund Balance | \$ 5,882,562 | \$ 5,954,143 | \$ 5,950,000 | \$ 5,685,000 | \$ 5,685,000 | \$ 5,685,000 |
| Total Resources | \$ 48,316,689 | \$ 48,711,446 | \$ 50,809,000 | \$ 51,529,100 | \$ 51,529,100 | \$ 51,529,100 |

General Fund

The General Fund Expenditures Graph by Function

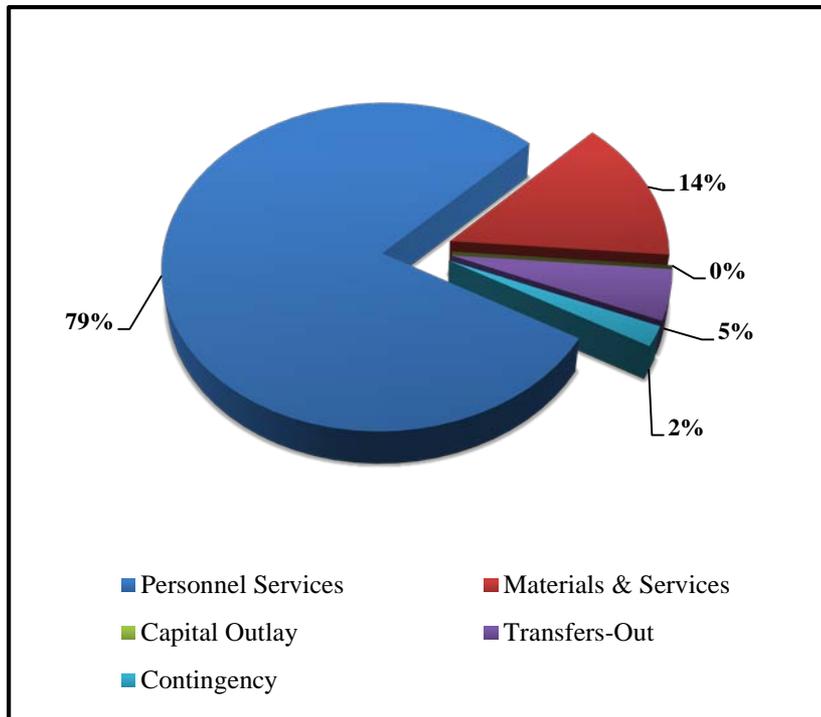
General Fund Expenditures



General Fund

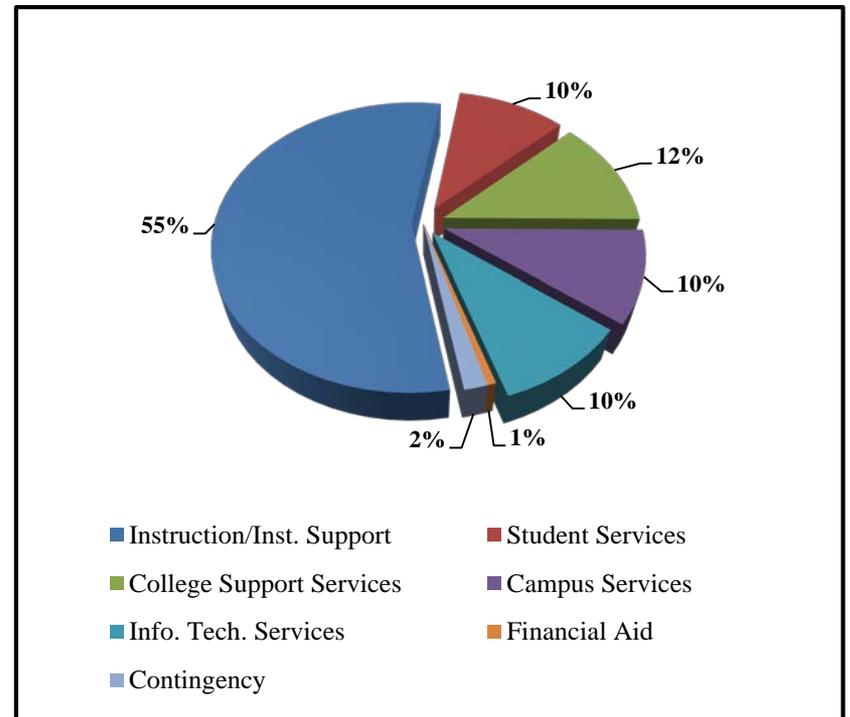
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Instruction | | | | | | |
| Humanities Office | \$ 71,498 | \$ 76,090 | \$ 73,394 | \$ 65,527 | \$ 65,527 | \$ 65,527 |
| Writing/Literature | 1,661,164 | 1,706,331 | 1,811,662 | 1,905,084 | 1,905,084 | 1,905,084 |
| Foreign Languages | 463,649 | 488,203 | 494,556 | 523,632 | 523,632 | 523,632 |
| Speech | 453,145 | 540,250 | 529,237 | 557,215 | 557,215 | 557,215 |
| Social Science Office | 68,272 | 65,746 | 69,305 | 71,971 | 71,971 | 71,971 |
| Music | 374,732 | 340,338 | 388,328 | 403,011 | 403,011 | 403,011 |
| Art | 628,031 | 663,962 | 660,248 | 684,073 | 684,073 | 684,073 |
| Theatre Arts | 54,114 | 57,583 | 56,587 | 58,601 | 58,601 | 58,601 |
| Fine Arts and Communication Office | 56,883 | 65,882 | 75,276 | 78,429 | 78,429 | 78,429 |
| Business Administration | 710,251 | 713,034 | 723,882 | 752,997 | 752,997 | 752,997 |
| Culinary Program | 985,722 | 978,388 | 867,777 | 898,639 | 898,639 | 898,639 |
| Business Administration Office | 65,807 | 63,615 | 67,189 | 61,645 | 61,645 | 61,645 |
| Journalism | 7,377 | 5,470 | 6,219 | 6,219 | 6,219 | 6,219 |
| Culinary Administration Office | | | 63,168 | 65,876 | 65,876 | 65,876 |
| World Languages and Cultures Office | 32,625 | 29,481 | 46,574 | 48,422 | 48,422 | 48,422 |
| Philosophy | 20,348 | 17,553 | 18,894 | 18,894 | 18,894 | 18,894 |
| Addiction Studies | 123,973 | 128,821 | 137,514 | 143,291 | 143,291 | 143,291 |
| Anthropology | 161,875 | 254,870 | 252,607 | 263,927 | 263,927 | 263,927 |
| Criminal Justice | 209,611 | 214,148 | 255,338 | 266,018 | 266,018 | 266,018 |
| Economics | 107,902 | 111,503 | 114,850 | 119,681 | 119,681 | 119,681 |
| Education | 261,849 | 285,401 | 282,322 | 312,936 | 312,936 | 312,936 |
| Geography | 119,144 | 116,581 | 123,299 | 136,069 | 136,069 | 136,069 |
| History | 200,491 | 210,952 | 228,081 | 237,941 | 237,941 | 237,941 |
| Human Development | 130,123 | 201,323 | 194,099 | 205,548 | 205,548 | 205,548 |
| Political Science | 25,158 | 22,376 | 21,798 | 21,798 | 21,798 | 21,798 |
| Psychology | 414,441 | 434,878 | 447,399 | 478,605 | 478,605 | 478,605 |

General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Sociology | \$ 248,145 | \$ 246,667 | \$ 267,811 | \$ 282,814 | \$ 282,814 | \$ 282,814 |
| Oregon Leadership Institute | 65,237 | 64,717 | 74,333 | 77,018 | 77,018 | 77,018 |
| Adult Basic Education | 557,518 | 568,568 | 551,608 | 495,000 | 495,000 | 495,000 |
| Regional Svcs. & R.C. Operations | 775,731 | 798,608 | 889,014 | 674,054 | 674,054 | 674,054 |
| Regional Svcs. & M.C. Operations | 162,471 | 165,704 | 226,517 | 226,326 | 226,326 | 226,326 |
| Regional Svcs. & P.C. Operations | 198,861 | 201,525 | 220,993 | 231,239 | 231,239 | 231,239 |
| Engineering & Engr. Tech. | 164,810 | 174,368 | 186,857 | 179,131 | 179,131 | 179,131 |
| Science Office | 85,771 | 68,307 | 74,475 | 77,315 | 77,315 | 77,315 |
| Mathematics | 1,706,468 | 1,677,840 | 1,771,818 | 1,851,020 | 1,851,020 | 1,851,020 |
| Biological Science | 1,179,343 | 1,189,318 | 1,214,125 | 1,234,675 | 1,234,675 | 1,234,675 |
| Chemistry | 469,456 | 474,168 | 521,631 | 554,111 | 554,111 | 554,111 |
| Physics | 212,907 | 215,007 | 219,508 | 226,627 | 226,627 | 226,627 |
| Geology | 138,349 | 110,435 | 99,397 | 96,150 | 96,150 | 96,150 |
| Nursing | 1,050,670 | 1,083,615 | 1,161,550 | 1,221,257 | 1,221,257 | 1,221,257 |
| Health & Human Performance Office | 203,686 | 193,062 | 179,964 | 149,373 | 149,373 | 149,373 |
| Health & Human Performance | 884,014 | 927,932 | 1,000,347 | 1,036,748 | 1,036,748 | 1,036,748 |
| Math Office | 78,157 | 75,074 | 73,507 | 77,252 | 77,252 | 77,252 |
| Allied Health | 7,885 | 161 | 6,685 | 6,685 | 6,685 | 6,685 |
| Computer and Information Systems | 1,052,310 | 1,080,720 | 1,144,200 | 1,194,910 | 1,194,910 | 1,194,910 |
| Licensed Massage Therapy | 215,288 | 228,666 | 235,206 | 244,080 | 244,080 | 244,080 |
| Emergency Medical Services | 309,124 | 339,239 | 330,023 | 342,304 | 342,304 | 342,304 |
| Dental Assisting | 284,850 | 261,452 | 250,187 | 263,118 | 263,118 | 263,118 |
| Medical Assisting | 110,724 | 188,641 | 213,085 | 233,156 | 233,156 | 233,156 |
| Allied Health Office | 64,949 | 65,747 | 69,157 | 71,984 | 71,984 | 71,984 |
| Pharmacy Technician | 103,089 | 121,457 | 121,713 | 124,284 | 124,284 | 124,284 |
| Veterinary Technician Program | 214,320 | 174,770 | 242,862 | 251,949 | 251,949 | 251,949 |

General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|----------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| CIS Office | \$ 62,418 | \$ 58,743 | \$ 61,050 | \$ 63,614 | \$ 63,614 | \$ 63,614 |
| Nursing Office | 62,511 | 69,918 | 72,869 | 75,993 | 75,993 | 75,993 |
| HHP: Health Classes | | | 4,649 | 4,649 | 4,649 | 4,649 |
| HHP: Recreation (O.R.L.T.) | 181,623 | 199,836 | 213,958 | 224,514 | 224,514 | 224,514 |
| Ponderosa Office | 69,034 | 79,034 | 103,479 | 107,724 | 107,724 | 107,724 |
| Forestry Technology | 440,562 | 469,292 | 468,202 | 489,980 | 489,980 | 489,980 |
| Automotive | 383,017 | 355,973 | 406,015 | 419,734 | 419,734 | 419,734 |
| Health Information Technology | 247,010 | 210,401 | 257,282 | 270,341 | 270,341 | 270,341 |
| Manufacturing Processes | 271,548 | 313,472 | 335,227 | 360,633 | 360,633 | 360,633 |
| Apprenticeship | 17,727 | 21,076 | 17,431 | 17,466 | 17,466 | 17,466 |
| Wildland Fire Management | 74,459 | 81,068 | 84,707 | 87,705 | 87,705 | 87,705 |
| Structural Fire Science | 90,338 | 100,969 | 97,420 | 97,923 | 97,923 | 97,923 |
| Geographical Information Systems | 163,382 | 173,735 | 163,380 | 113,092 | 113,092 | 113,092 |
| Aviation Program | 269,865 | 318,371 | 343,400 | 358,138 | 358,138 | 358,138 |
| Military Science | 210 | 778 | 1,250 | 1,250 | 1,250 | 1,250 |
| Non-Destructive Testing | 5,970 | | 960 | 960 | 960 | 960 |
| Regional Credit Instruction-Madras | 1,126 | 5,315 | 5,347 | 5,940 | 5,940 | 5,940 |
| Regional Credit Instruction-Prineville | 3,264 | 3,313 | 4,406 | 4,977 | 4,977 | 4,977 |
| Regional Credit Instruction-Redmond | 7,635 | 6,864 | 14,191 | 11,409 | 11,409 | 11,409 |
| Library Skills | 34,904 | 36,295 | 36,184 | 37,300 | 37,300 | 37,300 |
| Total Instruction | <u>\$ 20,338,921</u> | <u>\$ 20,993,000</u> | <u>\$ 22,047,583</u> | <u>\$ 22,561,971</u> | <u>\$ 22,561,971</u> | <u>\$ 22,561,971</u> |

General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Instructional Support | | | | | | |
| Office of VP of Instruction | \$ 510,014 | \$ 554,241 | \$ 575,895 | \$ 606,665 | \$ 606,665 | \$ 606,665 |
| Library | 1,163,034 | 1,148,611 | 1,237,792 | 1,282,879 | 1,282,879 | 1,282,879 |
| Catalog and Class Schedule | 31,298 | 28,409 | 28,277 | | | |
| Commencement & Convocation | 26,931 | 36,836 | 31,752 | 31,271 | 31,271 | 31,271 |
| Tutoring and Testing | 525,900 | 577,876 | 553,651 | 576,231 | 576,231 | 576,231 |
| Plan/Eval/Accreditation | 5,000 | 5,000 | 7,875 | 23,876 | 23,876 | 23,876 |
| Academic Computing Support | 273,875 | 334,561 | 357,988 | 371,938 | 371,938 | 371,938 |
| Instructional Deans | 803,687 | 632,033 | 658,327 | 924,881 | 924,881 | 924,881 |
| Curriculum & Assessment | | 222,520 | 215,375 | 231,830 | 231,830 | 231,830 |
| ITS - Instructional Software | | | 218,242 | 249,208 | 249,208 | 249,208 |
| Total Instructional Support | \$ 3,339,739 | \$ 3,540,087 | \$ 3,885,174 | \$ 4,298,779 | \$ 4,298,779 | \$ 4,298,779 |
| Student Services | | | | | | |
| Admissions | \$ 829,162 | \$ 891,054 | \$ 996,392 | \$ 1,032,604 | \$ 1,032,604 | \$ 1,032,604 |
| Counseling Center | 67,333 | 72,535 | 76,458 | 76,458 | 76,458 | 76,458 |
| Student Life | 287,394 | 253,843 | 331,303 | 344,236 | 344,236 | 344,236 |
| Financial Aid | 639,090 | 669,247 | 712,947 | 748,286 | 748,286 | 748,286 |
| Career Services and Job Placement | 119,565 | 123,885 | 131,722 | 138,061 | 138,061 | 138,061 |
| Student Outreach & Contact | 260,057 | 267,062 | 285,492 | 294,197 | 294,197 | 294,197 |
| Multicultural Activities | 198,614 | 203,278 | 257,543 | 262,844 | 262,844 | 262,844 |
| Club Sports | 261,243 | 276,122 | 260,340 | 268,663 | 268,663 | 268,663 |
| Enrollment Cashiering | 78,722 | 82,568 | 83,068 | 86,833 | 86,833 | 86,833 |
| Disability Services | 282,866 | 237,579 | 275,353 | 311,194 | 311,194 | 311,194 |
| Office Dean of Student & Enrollment Svcs | 449,642 | 467,716 | 477,104 | 492,247 | 492,247 | 492,247 |
| Advising | 536,132 | 567,831 | 653,498 | 607,699 | 607,699 | 607,699 |
| Placement Testing | 80,761 | 80,256 | 105,358 | 108,739 | 108,739 | 108,739 |
| Student Retention | 138,599 | 130,874 | 145,442 | 221,969 | 221,969 | 221,969 |
| ITS - Student Services Software | | | 41,325 | 43,325 | 43,325 | 43,325 |
| Total Student Services | \$ 4,229,180 | \$ 4,323,850 | \$ 4,833,345 | \$ 5,037,355 | \$ 5,037,355 | \$ 5,037,355 |

General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| College Support Services | | | | | | |
| Governing Board | \$ 91,456 | \$ 99,270 | \$ 95,991 | \$ 98,362 | \$ 98,362 | \$ 98,362 |
| President's Office | 361,580 | 368,614 | 403,235 | 423,952 | 423,952 | 423,952 |
| Fiscal Services | 595,187 | 624,584 | 656,934 | 673,911 | 673,911 | 673,911 |
| Campus Safety and Security | 748,934 | 784,569 | 848,359 | 946,906 | 946,906 | 946,906 |
| Human Resources | 582,912 | 555,293 | 592,901 | 620,586 | 620,586 | 620,586 |
| Mail Services | 138,945 | 146,219 | 196,917 | 192,171 | 192,171 | 192,171 |
| College Relations | 697,166 | 780,041 | 747,047 | 784,916 | 784,916 | 784,916 |
| Chief Financial Officer | 469,827 | 482,527 | 509,277 | 531,605 | 531,605 | 531,605 |
| Legal, Audit and Professional Svcs | 68,160 | 69,312 | 83,183 | 83,183 | 83,183 | 83,183 |
| Elections | 27,840 | | 29,355 | 29,355 | 29,355 | 29,355 |
| General Institutional Support | 672,838 | 480,761 | 717,071 | 492,071 | 492,071 | 492,071 |
| Liability and Other Insurance | 161,092 | 144,120 | 158,207 | 129,737 | 129,737 | 129,737 |
| Institutional Effectiveness | 319,810 | 314,677 | 360,138 | 354,352 | 354,352 | 354,352 |
| Vice President for Administration | 419,607 | 421,124 | 435,025 | 524,771 | 524,771 | 524,771 |
| Organizational Development | 6,442 | 16,883 | 6,590 | 6,590 | 6,590 | 6,590 |
| Total College Support Services | \$ 5,361,796 | \$ 5,287,994 | \$ 5,840,230 | \$ 5,892,468 | \$ 5,892,468 | \$ 5,892,468 |
| Campus Services | | | | | | |
| Custodial Services | \$ 1,117,546 | \$ 1,236,498 | \$ 1,310,982 | \$ 1,352,382 | \$ 1,352,382 | \$ 1,352,382 |
| Utilities | 1,034,009 | 1,011,140 | 1,114,935 | 1,114,935 | 1,114,935 | 1,114,935 |
| Fire & Boiler Insurance | 129,578 | 126,097 | 134,660 | 139,739 | 139,739 | 139,739 |
| Maintenance of Grounds | 458,756 | 542,708 | 571,911 | 632,281 | 632,281 | 632,281 |
| Maintenance of Buildings | 693,468 | 915,755 | 867,903 | 993,614 | 993,614 | 993,614 |
| Plant Additions | 517,920 | 205,830 | 398,817 | 217,793 | 217,793 | 217,793 |
| Plant Administration | 310,415 | 310,262 | 355,909 | 373,778 | 373,778 | 373,778 |
| Redmond Campus Infrastructure | 45,962 | 9,842 | | | | |
| Campus Shuttle | 132,764 | 96,763 | 93,728 | 101,897 | 101,897 | 101,897 |
| Madras Campus Infrastructure | 44,375 | 12,067 | | | | |
| Prineville Campus Infrastructure | 28,660 | 24,562 | | | | |
| Total Campus Services | \$ 4,513,453 | \$ 4,491,524 | \$ 4,848,845 | \$ 4,926,419 | \$ 4,926,419 | \$ 4,926,419 |

General Fund - Requirements by Function

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Information Technology | | | | | | |
| Information Technology Services | \$ 1,858,606 | \$ 1,611,366 | \$ 1,855,784 | \$ 1,433,666 | \$ 1,433,666 | \$ 1,433,666 |
| Management Information Systems | 673,194 | 651,555 | 688,403 | 722,121 | 722,121 | 722,121 |
| User Services | 663,673 | 808,408 | 853,732 | 895,243 | 895,243 | 895,243 |
| Enterprise Computing Services | 487,761 | 513,982 | 526,793 | 559,740 | 559,740 | 559,740 |
| Network/Telecom & Media Services | 493,161 | 561,201 | 583,858 | 605,318 | 605,318 | 605,318 |
| Web Development | 101,717 | 106,840 | 114,720 | 120,321 | 120,321 | 120,321 |
| Regional IT Services - Prineville | 13,104 | 6,218 | 77,058 | 77,058 | 77,058 | 77,058 |
| Project Management | | 126,000 | 134,338 | 141,105 | 141,105 | 141,105 |
| Information Security | | 118,464 | 127,763 | 134,138 | 134,138 | 134,138 |
| Total Information Technology | <u>\$ 4,291,216</u> | <u>\$ 4,504,034</u> | <u>\$ 4,962,449</u> | <u>\$ 4,688,710</u> | <u>\$ 4,688,710</u> | <u>\$ 4,688,710</u> |
| Financial Aid | | | | | | |
| Financial Aid Transactions | \$ 288,244 | \$ 288,232 | \$ 295,079 | \$ 295,079 | \$ 295,079 | \$ 295,079 |
| Total Financial Aid | <u>\$ 288,244</u> | <u>\$ 288,232</u> | <u>\$ 295,079</u> | <u>\$ 295,079</u> | <u>\$ 295,079</u> | <u>\$ 295,079</u> |
| Contingency | | | | | | |
| Contingency | \$ - | \$ - | \$ 800,000 | \$ 800,000 | \$ 800,000 | \$ 800,000 |
| Total Contingency | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 800,000</u> | <u>\$ 800,000</u> | <u>\$ 800,000</u> | <u>\$ 800,000</u> |
| Requirements | <u>\$ 42,362,549</u> | <u>\$ 43,428,721</u> | <u>\$ 47,512,705</u> | <u>\$ 48,500,781</u> | <u>\$ 48,500,781</u> | <u>\$ 48,500,781</u> |
| Ending Fund Balance | \$ 5,954,140 | \$ 5,282,725 | \$ 3,296,295 | \$ 3,028,319 | \$ 3,028,319 | \$ 3,028,319 |
| Total Requirements | <u>\$ 48,316,689</u> | <u>\$ 48,711,446</u> | <u>\$ 50,809,000</u> | <u>\$ 51,529,100</u> | <u>\$ 51,529,100</u> | <u>\$ 51,529,100</u> |

General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Instruction | | | | | | | |
| Humanities Office | 1.0 | \$ 60,193 | \$ 5,334 | \$ | \$ | \$ | \$ 65,527 |
| Writing/Literature | 19.0 | 1,881,738 | 23,346 | | | | 1,905,084 |
| Foreign Languages | 4.7 | 517,021 | 6,611 | | | | 523,632 |
| Speech | 5.0 | 548,805 | 8,410 | | | | 557,215 |
| Social Science Office | 1.0 | 65,133 | 6,838 | | | | 71,971 |
| Music | 3.9 | 380,596 | 22,415 | | | | 403,011 |
| Art | 8.1 | 652,794 | 31,279 | | | | 684,073 |
| Theatre Arts | 0.4 | 58,036 | 565 | | | | 58,601 |
| Fine Arts and Communication Office | 1.1 | 74,211 | 4,218 | | | | 78,429 |
| Business Administration | 7.7 | 743,135 | 9,862 | | | | 752,997 |
| Culinary Program | 8.3 | 650,691 | 247,948 | | | | 898,639 |
| Business Administration Office | 1.0 | 60,193 | 1,452 | | | | 61,645 |
| Journalism | 0.1 | 6,219 | | | | | 6,219 |
| Culinary Administration Office | 1.0 | 65,876 | | | | | 65,876 |
| World Languages and Cultures Office | 0.8 | 46,067 | 2,355 | | | | 48,422 |
| Philosophy | 0.3 | 18,366 | 528 | | | | 18,894 |
| Addiction Studies | 1.4 | 139,265 | 4,026 | | | | 143,291 |
| Anthropology | 2.5 | 259,632 | 4,295 | | | | 263,927 |
| Criminal Justice | 2.8 | 263,106 | 2,912 | | | | 266,018 |
| Economics | 1.3 | 117,499 | 2,182 | | | | 119,681 |
| Education | 3.1 | 305,400 | 7,536 | | | | 312,936 |
| Geography | 1.4 | 134,577 | 1,492 | | | | 136,069 |
| History | 2.5 | 233,327 | 4,614 | | | | 237,941 |
| Human Development | 2.1 | 195,740 | 9,808 | | | | 205,548 |
| Political Science | 0.4 | 21,098 | 700 | | | | 21,798 |
| Psychology | 4.3 | 469,066 | 9,539 | | | | 478,605 |

General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Sociology | 2.7 | \$ 280,916 | \$ 1,898 | \$ | \$ | \$ | \$ 282,814 |
| Oregon Leadership Institute | 0.8 | 60,931 | 16,087 | | | | 77,018 |
| Adult Basic Education | | | | | 495,000 | | 495,000 |
| Regional Svcs. & R.C. Operations | 2.9 | 257,368 | 15,027 | | 401,659 | | 674,054 |
| Regional Svcs. & M.C. Operations | 3.0 | 212,976 | 13,350 | | | | 226,326 |
| Regional Svcs. & P.C. Operations | 2.9 | 222,169 | 9,070 | | | | 231,239 |
| Engineering & Engr. Tech. | 1.6 | 176,291 | 2,840 | | | | 179,131 |
| Science Office | 1.0 | 68,149 | 9,166 | | | | 77,315 |
| Mathematics | 17.9 | 1,826,651 | 24,369 | | | | 1,851,020 |
| Biological Science | 12.8 | 1,174,696 | 59,979 | | | | 1,234,675 |
| Chemistry | 5.1 | 538,615 | 15,496 | | | | 554,111 |
| Physics | 2.0 | 216,911 | 9,716 | | | | 226,627 |
| Geology | 1.0 | 90,418 | 5,732 | | | | 96,150 |
| Nursing | 11.6 | 1,174,526 | 46,731 | | | | 1,221,257 |
| Health & Human Performance Office | 3.5 | 141,396 | 7,977 | | | | 149,373 |
| Health & Human Performance | 10.4 | 971,952 | 64,796 | | | | 1,036,748 |
| Math Office | 1.0 | 75,325 | 1,927 | | | | 77,252 |
| Allied Health | 0.1 | 5,885 | 800 | | | | 6,685 |
| Computer and Information Systems | 10.4 | 1,171,692 | 23,218 | | | | 1,194,910 |
| Licensed Massage Therapy | 3.5 | 230,504 | 13,576 | | | | 244,080 |
| Emergency Medical Services | 4.4 | 306,105 | 36,199 | | | | 342,304 |
| Dental Assisting | 2.8 | 244,462 | 18,656 | | | | 263,118 |
| Medical Assisting | 2.5 | 219,127 | 14,029 | | | | 233,156 |
| Allied Health Office | 1.0 | 68,169 | 3,815 | | | | 71,984 |
| Pharmacy Technician | 1.4 | 115,874 | 8,410 | | | | 124,284 |
| Veterinary Technician Program | 2.7 | 223,556 | 28,393 | | | | 251,949 |

General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|----------------------------------------|--------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| CIS Office | 1.0 | \$ 63,114 | \$ 500 | \$ | \$ | \$ | \$ 63,614 |
| Nursing Office | 1.0 | 73,593 | 2,400 | | | | 75,993 |
| HHP: Health Classes | 0.1 | 4,649 | | | | | 4,649 |
| HHP: Recreation (O.R.L.T.) | 2.1 | 222,405 | 2,109 | | | | 224,514 |
| Ponderosa Office | 1.6 | 103,473 | 4,251 | | | | 107,724 |
| Forestry Technology | 4.3 | 449,690 | 40,290 | | | | 489,980 |
| Automotive | 4.5 | 391,248 | 28,486 | | | | 419,734 |
| Health Information Technology | 3.1 | 255,741 | 14,600 | | | | 270,341 |
| Manufacturing Processes | 4.2 | 308,325 | 52,308 | | | | 360,633 |
| Apprenticeship | 0.3 | 16,901 | 565 | | | | 17,466 |
| Wildland Fire Management | 1.1 | 74,244 | 13,461 | | | | 87,705 |
| Structural Fire Science | 1.2 | 88,851 | 9,072 | | | | 97,923 |
| Geographical Information Systems | 1.3 | 107,546 | 5,546 | | | | 113,092 |
| Aviation Program | 4.2 | 348,274 | 9,864 | | | | 358,138 |
| Military Science | | | 1,250 | | | | 1,250 |
| Non-Destructive Testing | | | 960 | | | | 960 |
| Regional Credit Instruction-Madras | 0.1 | 3,240 | 2,700 | | | | 5,940 |
| Regional Credit Instruction-Prineville | 0.1 | 3,240 | 1,737 | | | | 4,977 |
| Regional Credit Instruction-Redmond | 0.1 | 3,240 | 8,169 | | | | 11,409 |
| Library Skills | 0.3 | 36,800 | 500 | | | | 37,300 |
| Total Instruction | <u>224.8</u> | <u>\$ 20,597,022</u> | <u>\$ 1,068,290</u> | <u>\$ -</u> | <u>\$ 896,659</u> | <u>\$ -</u> | <u>\$ 22,561,971</u> |

General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|-------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Instructional Support | | | | | | | |
| Office of VP of Instruction | 2.7 | \$ 342,862 | \$ 37,403 | \$ | \$ 226,400 | \$ | \$ 606,665 |
| Library | 12.6 | 1,003,252 | 174,627 | 105,000 | | | 1,282,879 |
| Commencement & Convocation | 0.1 | 2,711 | 28,560 | | | | 31,271 |
| Tutoring and Testing | 11.8 | 569,770 | 6,461 | | | | 576,231 |
| Plan/Eval/Accreditation | | | | | 23,876 | | 23,876 |
| Academic Computing Support | 3.0 | 301,361 | 70,577 | | | | 371,938 |
| Instructional Deans | 7.4 | 907,079 | 17,802 | | | | 924,881 |
| Curriculum & Assessment | 2.0 | 224,930 | 6,900 | | | | 231,830 |
| ITS - Instructional Software | | | 249,208 | | | | 249,208 |
| Total Instructional Support | 39.6 | \$ 3,351,965 | \$ 591,538 | \$ 105,000 | \$ 250,276 | \$ - | \$ 4,298,779 |
| Student Services | | | | | | | |
| Admissions | 12.7 | \$ 977,648 | \$ 54,956 | \$ | \$ | \$ | \$ 1,032,604 |
| Counseling Center | | | 76,458 | | | | 76,458 |
| Student Life | 4.0 | 294,479 | 48,507 | | 1,250 | | 344,236 |
| Financial Aid | 8.3 | 720,560 | 27,726 | | | | 748,286 |
| Career Services and Job Placement | 1.5 | 128,873 | 9,188 | | | | 138,061 |
| Student Outreach & Contact | 2.2 | 191,185 | 103,012 | | | | 294,197 |
| Multicultural Activities | 2.5 | 228,269 | 34,575 | | | | 262,844 |
| Club Sports | 2.5 | 185,989 | 82,674 | | | | 268,663 |
| Enrollment Cashiering | 1.0 | 84,915 | 1,918 | | | | 86,833 |
| Disability Services | 4.7 | 297,058 | 14,136 | | | | 311,194 |
| Office Dean of Student & Enroll Svc | 4.3 | 467,697 | 24,550 | | | | 492,247 |
| Advising | 6.6 | 573,217 | 34,482 | | | | 607,699 |
| Placement Testing | 1.2 | 75,643 | 33,096 | | | | 108,739 |
| Student Retention | 2.2 | 196,756 | 25,213 | | | | 221,969 |
| ITS - Student Services Software | | | 43,325 | | | | 43,325 |
| Total Student Services | 53.7 | \$ 4,422,289 | \$ 613,816 | \$ - | \$ 1,250 | \$ - | \$ 5,037,355 |

General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------------------|-------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| College Support Services | | | | | | | |
| Governing Board | 0.5 | \$ 51,059 | \$ 47,303 | \$ | \$ | \$ | \$ 98,362 |
| President's Office | 1.6 | 401,123 | 22,829 | | | | 423,952 |
| Fiscal Services | 6.8 | 658,561 | 15,350 | | | | 673,911 |
| Campus Public Safety | 11.3 | 793,194 | 153,712 | | | | 946,906 |
| Human Resources | 5.1 | 515,791 | 104,795 | | | | 620,586 |
| Mail Services | 1.3 | 81,124 | 111,047 | | | | 192,171 |
| College Relations | 6.3 | 631,164 | 153,752 | | | | 784,916 |
| Chief Financial Officer | 3.8 | 504,561 | 27,044 | | | | 531,605 |
| Legal, Audit and Professional Svcs | | | 83,183 | | | | 83,183 |
| Elections | | | 29,355 | | | | 29,355 |
| General Institutional Support | N/A | 220,438 | 171,633 | 30,000 | 70,000 | | 492,071 |
| Liability and Other Insurance | | | 129,737 | | | | 129,737 |
| Institutional Effectiveness | 3.2 | 320,223 | 34,129 | | | | 354,352 |
| Vice President for Administration | 2.0 | 346,717 | 30,138 | | 147,916 | | 524,771 |
| Organizational Development | | | 6,590 | | | | 6,590 |
| Total College Support Services | 41.9 | \$ 4,523,955 | \$ 1,120,597 | \$ 30,000 | \$ 217,916 | \$ - | \$ 5,892,468 |
| Campus Services | | | | | | | |
| Custodial Services | 19.0 | \$ 1,230,259 | \$ 122,123 | \$ | \$ | \$ | \$ 1,352,382 |
| Utilities | | | 1,114,935 | | | | 1,114,935 |
| Fire & Boiler Insurance | | | 139,739 | | | | 139,739 |
| Maintenance of Grounds | 6.4 | 415,198 | 217,083 | | | | 632,281 |
| Maintenance of Buildings | 7.4 | 616,357 | 377,257 | | | | 993,614 |
| Plant Additions | | | | | 217,793 | | 217,793 |
| Plant Administration | 3.1 | 326,690 | 47,088 | | | | 373,778 |
| Campus Shuttle | 1.5 | 87,619 | 14,278 | | | | 101,897 |
| Total Campus Services | 37.4 | \$ 2,676,123 | \$ 2,032,503 | \$ - | \$ 217,793 | \$ - | \$ 4,926,419 |

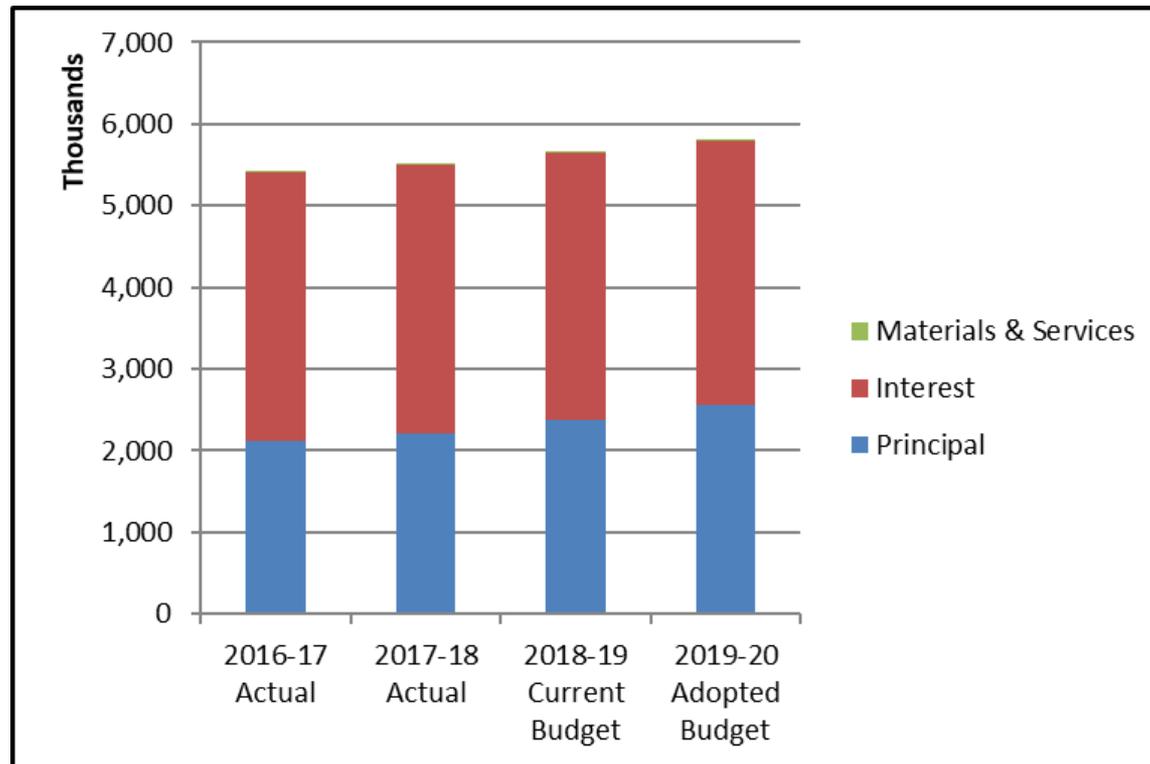
General Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|--------------|-----------------------|-------------------------|-------------------|----------------------------|-------------------|---------------------------------------------|
| Information Technology | | | | | | | |
| Information Technology Services | 2.0 | \$ 283,386 | \$ 1,150,280 | \$ - | \$ - | \$ - | \$ 1,433,666 |
| Management Information Systems | 5.0 | 701,168 | 20,953 | | | | 722,121 |
| User Services | 11.0 | 830,657 | 64,586 | | | | 895,243 |
| Enterprise Computing Services | 4.0 | 532,537 | 27,203 | | | | 559,740 |
| Network/Telecom & Media Services | 4.4 | 454,368 | 150,950 | | | | 605,318 |
| Web Development | 1.0 | 117,321 | 3,000 | | | | 120,321 |
| Regional IT Services - Prineville | | | 77,058 | | | | 77,058 |
| Project Management | 1.0 | 138,105 | 3,000 | | | | 141,105 |
| Information Security | 1.0 | 131,138 | 3,000 | | | | 134,138 |
| Total Information Technology | 29.4 | \$ 3,188,680 | \$ 1,500,030 | \$ - | \$ - | \$ - | \$ 4,688,710 |
| Financial Aid | | | | | | | |
| Financial Aid Transactions | | \$ - | \$ 112,897 | \$ - | \$ 182,182 | \$ - | \$ 295,079 |
| Total Financial Aid | - | \$ - | \$ 112,897 | \$ - | \$ 182,182 | \$ - | \$ 295,079 |
| Contingency | | | | | | | |
| Contingency | | \$ - | \$ - | \$ - | \$ - | \$ 800,000 | \$ 800,000 |
| Total Contingency | - | \$ - | \$ - | \$ - | \$ - | \$ 800,000 | \$ 800,000 |
| Total Requirements | 426.8 | \$ 38,760,034 | \$ 7,039,671 | \$ 135,000 | \$ 1,766,076 | \$ 800,000 | \$ 48,500,781 |

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



Debt Service Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Resources | | | | | | |
| Beginning Fund Balance | \$ 129,996 | \$ 191,217 | \$ 244,266 | \$ 169,902 | \$ 169,902 | \$ 169,902 |
| Tax Revenue - Current | 3,026,940 | 3,168,545 | 3,004,828 | 3,174,061 | 3,174,061 | 3,174,061 |
| Tax Revenue - Prior | 73,162 | 77,895 | 70,000 | 70,000 | 70,000 | 70,000 |
| PERS Reserve Charge | 1,056,394 | 1,109,534 | 1,166,543 | 1,226,542 | 1,226,542 | 1,226,542 |
| Interest Income | 900 | 4,976 | 1,719 | 2,706 | 2,706 | 2,706 |
| Transfers In | 1,321,977 | 1,260,789 | 1,258,988 | 1,261,588 | 1,261,588 | 1,261,588 |
| Total Resources | \$ 5,609,369 | \$ 5,812,956 | \$ 5,746,344 | \$ 5,904,799 | \$ 5,904,799 | \$ 5,904,799 |
| Requirements | | | | | | |
| Principal Payments | \$ 2,119,178 | \$ 2,210,884 | \$ 2,373,470 | \$ 2,553,324 | \$ 2,553,324 | \$ 2,553,324 |
| Interest Payments | 3,298,374 | 3,286,055 | 3,269,711 | 3,249,556 | 3,249,556 | 3,249,556 |
| Materials and Services | 600 | 600 | 600 | 600 | 600 | 600 |
| Ending Fund Balance | 191,217 | 315,417 | 102,563 | 101,319 | 101,319 | 101,319 |
| Total Requirements | \$ 5,609,369 | \$ 5,812,956 | \$ 5,746,344 | \$ 5,904,799 | \$ 5,904,799 | \$ 5,904,799 |

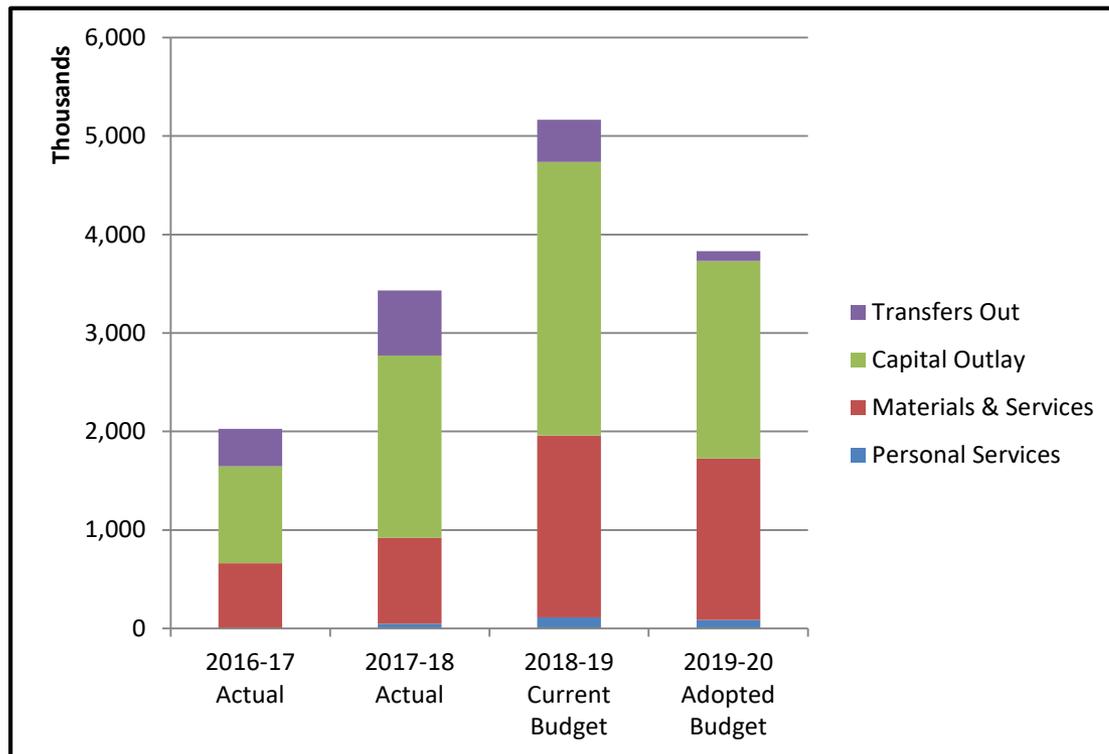
Debt Service Fund - Resources and Requirements by Issue

| | 2010 General Obligation Bonds | 2003 Pension Obligation Bonds | 2014 FFC Obligation Bonds | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|----------------------------------------|----------------------------------------|------------------------------------|---------------------------------------------|
| Resources | | | | |
| Beginning Fund Balance | \$ 168,603 | \$ | \$ 1,299 | \$ 169,902 |
| Tax Revenue - Current | 3,174,061 | | | 3,174,061 |
| Tax Revenue - Prior | 70,000 | | | 70,000 |
| PERS Reserve Charge | | 1,226,542 | | 1,226,542 |
| Interest Income | 2,686 | | 20 | 2,706 |
| Transfers In | | | 1,261,588 | 1,261,588 |
| Total Resources | <u>\$ 3,415,350</u> | <u>\$ 1,226,542</u> | <u>\$ 1,262,907</u> | <u>\$ 5,904,799</u> |
| Requirements | | | | |
| Principal Payments | \$ 1,785,000 | \$ 313,324 | \$ 455,000 | \$ 2,553,324 |
| Interest Payments | 1,530,350 | 913,218 | 805,988 | 3,249,556 |
| Materials and Services | | | 600 | 600 |
| Ending Fund Balance | 100,000 | | 1,319 | 101,319 |
| Total Requirements | <u>\$ 3,415,350</u> | <u>\$ 1,226,542</u> | <u>\$ 1,262,907</u> | <u>\$ 5,904,799</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



Capital Projects Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Resources | | | | | | |
| Beginning Fund Balance | \$ 7,496,979 | \$ 6,940,689 | \$ 4,868,663 | \$ 4,790,867 | \$ 4,790,867 | \$ 4,790,867 |
| Other Income | 126,240 | 89,769 | | | | |
| Interest Income | 50,352 | | 25,009 | 60,749 | 60,749 | 60,749 |
| Transfers In | 1,294,051 | 1,695,051 | 1,184,068 | 337,193 | 337,193 | 337,193 |
| Total Resources | <u>\$ 8,967,622</u> | <u>\$ 8,725,509</u> | <u>\$ 6,077,740</u> | <u>\$ 5,188,809</u> | <u>\$ 5,188,809</u> | <u>\$ 5,188,809</u> |
| Requirements | | | | | | |
| Personnel Services | \$ | \$ 47,818 | \$ 112,460 | \$ 86,865 | \$ 86,865 | \$ 86,865 |
| Materials and Services | 664,331 | 872,684 | 1,848,000 | 1,640,000 | 1,640,000 | 1,640,000 |
| Capital Outlay | 982,602 | 1,849,769 | 2,776,000 | 2,004,400 | 2,004,400 | 2,004,400 |
| Transfers Out | 380,000 | 660,090 | 429,569 | 100,000 | 100,000 | 100,000 |
| Ending Fund Balance | 6,940,689 | 5,295,148 | 911,711 | 1,357,544 | 1,357,544 | 1,357,544 |
| Total Requirements | <u>\$ 8,967,622</u> | <u>\$ 8,725,509</u> | <u>\$ 6,077,740</u> | <u>\$ 5,188,809</u> | <u>\$ 5,188,809</u> | <u>\$ 5,188,809</u> |

Capital Projects Fund - Resources and Requirements by Project

| | FTE | New Construction & Renovation | Repair and Replacement | Bookstore Construction | Life Cycle Technology Replacement | IT Server/ Infrastructure | Capital Equipment Fund |
|---------------------------|------------|-------------------------------------|---------------------------|---------------------------|-----------------------------------------|------------------------------|------------------------------|
| Resources | | | | | | | |
| Beginning Fund Balance | | \$ 1,993,725 | \$ | \$ 291,647 | \$ 429,000 | \$ 886,000 | \$ 112,076 |
| Interest Income | | 23,005 | 77 | 4,832 | 4,580 | 12,720 | 1,241 |
| Transfers In | | | 317,793 | | | | |
| Total Resources | | <u>\$ 2,016,730</u> | <u>\$ 317,870</u> | <u>\$ 296,479</u> | <u>\$ 433,580</u> | <u>\$ 898,720</u> | <u>\$ 113,317</u> |
| Requirements | | | | | | | |
| Personnel Services | 1.0 | \$ 86,865 | \$ | \$ | \$ | \$ | \$ |
| Materials and Services | | 800,000 | 200,000 | | | 400,000 | |
| Capital Outlay | | 800,000 | 110,000 | | 400,000 | 100,000 | 100,000 |
| Transfers Out | | | | 100,000 | | | |
| Ending Fund Balance | | 329,865 | 7,870 | 196,479 | 33,580 | 398,720 | 13,317 |
| Total Requirements | <u>1.0</u> | <u>\$ 2,016,730</u> | <u>\$ 317,870</u> | <u>\$ 296,479</u> | <u>\$ 433,580</u> | <u>\$ 898,720</u> | <u>\$ 113,317</u> |

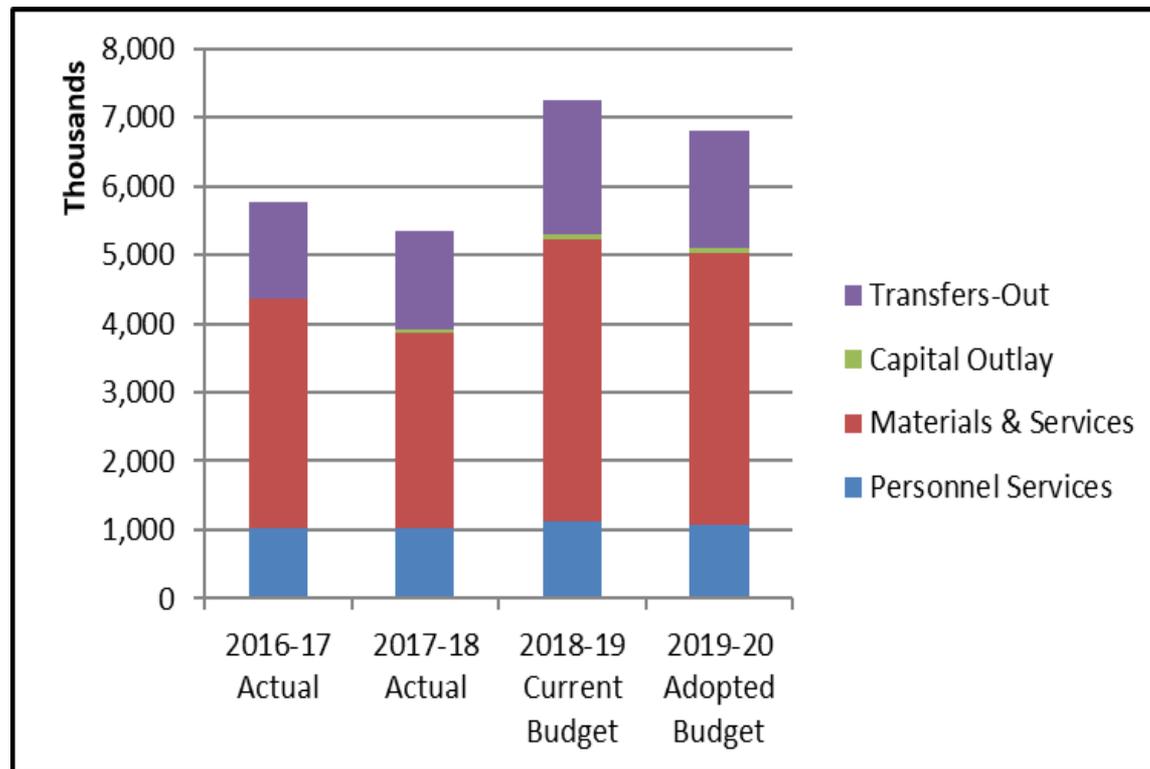
Capital Projects Fund - Resources and Requirements by Project

| | FTE | Instructional Equipment | Campus Center Building | Chandler Remodel | Higher Ed Bldg Maint and Repair | Miscellaneous Projects | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|------------|----------------------------|------------------------------|---------------------|---------------------------------------|---------------------------|---------------------------------------------|
| Resources | | | | | | | |
| Beginning Fund Balance | | \$ | \$ 381,852 | \$ 197,844 | \$ 287,126 | \$ 211,597 | \$ 4,790,867 |
| Interest Income | | | 5,637 | 2,957 | 2,990 | 2,710 | 60,749 |
| Transfers In | | 19,400 | | | | | 337,193 |
| Total Resources | | <u>\$ 19,400</u> | <u>\$ 387,489</u> | <u>\$ 200,801</u> | <u>\$ 290,116</u> | <u>\$ 214,307</u> | <u>\$ 5,188,809</u> |
| Requirements | | | | | | | |
| Personnel Services | | \$ | \$ | \$ | \$ | \$ | \$ 86,865 |
| Materials and Services | | | | 100,000 | | 140,000 | 1,640,000 |
| Capital Outlay | | 19,400 | 200,000 | | 275,000 | | 2,004,400 |
| Transfers Out | | | | | | | 100,000 |
| Ending Fund Balance | | | 187,489 | 100,801 | 15,116 | 74,307 | 1,357,544 |
| Total Requirements | <u>0.0</u> | <u>\$ 19,400</u> | <u>\$ 387,489</u> | <u>\$ 200,801</u> | <u>\$ 290,116</u> | <u>\$ 214,307</u> | <u>\$ 5,188,809</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|----------------------------------------|------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Wickiup Hall | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 693,717 | \$ 597,325 | \$ 240,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Other Income | | | 10,421 | 2,000 | 2,000 | 2,000 | 2,000 |
| Room Fee | | 1,889,928 | 1,983,321 | 2,196,720 | 2,176,288 | 2,176,288 | 2,176,288 |
| Interest Income | | 9,790 | 11,242 | 2,630 | 2,500 | 2,500 | 2,500 |
| Transfers In | | 300,000 | 300,000 | 300,000 | 100,000 | 100,000 | 100,000 |
| Total Resources | | <u>\$ 2,893,435</u> | <u>\$ 2,902,309</u> | <u>\$ 2,741,350</u> | <u>\$ 2,480,788</u> | <u>\$ 2,480,788</u> | <u>\$ 2,480,788</u> |
| Requirements | | | | | | | |
| Personnel Services | 6.1 | \$ 381,103 | \$ 383,937 | \$ 444,619 | \$ 444,247 | \$ 444,247 | \$ 444,247 |
| Materials and Services | | 508,919 | 522,556 | 546,416 | 557,206 | 557,206 | 557,206 |
| Capital Outlay | | | 21,095 | | | | |
| Transfers Out | | 1,406,088 | 1,442,789 | 1,461,488 | 1,261,588 | 1,261,588 | 1,261,588 |
| Ending Net Working Capital | | 597,325 | 531,932 | 288,827 | 217,747 | 217,747 | 217,747 |
| Total Requirements | <u>6.1</u> | <u>\$ 2,893,435</u> | <u>\$ 2,902,309</u> | <u>\$ 2,741,350</u> | <u>\$ 2,480,788</u> | <u>\$ 2,480,788</u> | <u>\$ 2,480,788</u> |
| Residence Hall Building Reserve | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 80,071 | \$ 193,480 | \$ 346,000 | \$ 543,623 | \$ 543,623 | \$ 543,623 |
| Interest Income | | 909 | 3,822 | 4,348 | 9,872 | 9,872 | 9,872 |
| Transfers In | | 112,500 | 150,000 | 187,500 | | | |
| Total Resources | | <u>\$ 193,480</u> | <u>\$ 347,302</u> | <u>\$ 537,848</u> | <u>\$ 553,495</u> | <u>\$ 553,495</u> | <u>\$ 553,495</u> |
| Requirements | | | | | | | |
| Materials and Services | | \$ | \$ | \$ 10,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Ending Net Working Capital | | 193,480 | 347,302 | 527,848 | 453,495 | 453,495 | 453,495 |
| Total Requirements | <u>-</u> | <u>\$ 193,480</u> | <u>\$ 347,302</u> | <u>\$ 537,848</u> | <u>\$ 553,495</u> | <u>\$ 553,495</u> | <u>\$ 553,495</u> |

Enterprise Fund - Resources and Requirements

| | FTE | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|------------------------------------------|------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Residence Hall Summer Programs | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 14,722 | \$ 68,104 | \$ 110,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Program Income | | 156,626 | 125,037 | 154,640 | 130,000 | 130,000 | 130,000 |
| Interest Income | | 283 | 1,666 | 1,312 | 3,319 | 3,319 | 3,319 |
| Total Resources | | <u>\$ 171,631</u> | <u>\$ 194,807</u> | <u>\$ 265,952</u> | <u>\$ 283,319</u> | <u>\$ 283,319</u> | <u>\$ 283,319</u> |
| Requirements | | | | | | | |
| Personnel Services | 0.1 | \$ 2,979 | \$ 2,849 | \$ 2,376 | \$ 2,484 | \$ 2,484 | \$ 2,484 |
| Materials and Services | | 100,548 | 25,241 | 71,250 | 72,000 | 72,000 | 72,000 |
| Transfers Out | | | | 40,000 | 25,000 | 25,000 | 25,000 |
| Ending Net Working Capital | | 68,104 | 166,717 | 152,326 | 183,835 | 183,835 | 183,835 |
| Total Requirements | <u>0.1</u> | <u>\$ 171,631</u> | <u>\$ 194,807</u> | <u>\$ 265,952</u> | <u>\$ 283,319</u> | <u>\$ 283,319</u> | <u>\$ 283,319</u> |
| Residence Hall Technology Reserve | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 30,027 | \$ 61,331 | \$ 94,000 | \$ 111,469 | \$ 111,469 | \$ 111,469 |
| Interest Income | | 304 | 1,101 | 915 | 1,729 | 1,729 | 1,729 |
| Transfers In | | 31,000 | 32,000 | 15,000 | | | |
| Total Resources | | <u>\$ 61,331</u> | <u>\$ 94,432</u> | <u>\$ 109,915</u> | <u>\$ 113,198</u> | <u>\$ 113,198</u> | <u>\$ 113,198</u> |
| Requirements | | | | | | | |
| Materials and Services | | \$ | \$ | \$ 20,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Ending Net Working Capital | | 61,331 | 94,432 | 89,915 | 63,198 | 63,198 | 63,198 |
| Total Requirements | <u>-</u> | <u>\$ 61,331</u> | <u>\$ 94,432</u> | <u>\$ 109,915</u> | <u>\$ 113,198</u> | <u>\$ 113,198</u> | <u>\$ 113,198</u> |

Enterprise Fund - Resources and Requirements

| | FTE | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|--------------------------------|-----|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Juniper Hall Operations | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 157,949 | \$ 255,627 | \$ 256,000 | \$ 190,000 | \$ 190,000 | \$ 190,000 |
| Program Income | | 160,000 | 3,639 | | | | |
| Interest Income | | 1,375 | | 2,258 | 2,258 | 2,258 | 2,258 |
| Total Resources | | <u>\$ 319,324</u> | <u>\$ 259,266</u> | <u>\$ 258,258</u> | <u>\$ 192,258</u> | <u>\$ 192,258</u> | <u>\$ 192,258</u> |
| Requirements | | | | | | | |
| Personnel Services | | \$ 10,000 | \$ | \$ | \$ | \$ | \$ |
| Materials and Services | | 53,697 | | | 20,000 | 20,000 | 20,000 |
| Transfers Out | | | | 60,431 | | | |
| Ending Net Working Capital | | 255,627 | 259,266 | 197,827 | 172,258 | 172,258 | 172,258 |
| Total Requirements | - | <u>\$ 319,324</u> | <u>\$ 259,266</u> | <u>\$ 258,258</u> | <u>\$ 192,258</u> | <u>\$ 192,258</u> | <u>\$ 192,258</u> |
| Food Service Operations | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 187,901 | \$ 456,174 | \$ 732,746 | \$ 908,360 | \$ 908,360 | \$ 908,360 |
| Food Services | | 1,362,842 | 1,467,013 | 1,700,000 | 1,745,000 | 1,745,000 | 1,745,000 |
| Interest Income | | 3,213 | 11,705 | 7,747 | 18,266 | 18,266 | 18,266 |
| Total Resources | | <u>\$ 1,553,956</u> | <u>\$ 1,934,892</u> | <u>\$ 2,440,493</u> | <u>\$ 2,671,626</u> | <u>\$ 2,671,626</u> | <u>\$ 2,671,626</u> |
| Requirements | | | | | | | |
| Personnel Services | 0.6 | \$ 74,054 | \$ 78,014 | \$ 77,403 | \$ 78,476 | \$ 78,476 | \$ 78,476 |
| Materials and Services | | 1,013,658 | 924,079 | 1,426,555 | 1,481,600 | 1,481,600 | 1,481,600 |
| Capital Outlay | | 10,070 | 24,439 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfers Out | | | | 70,000 | 125,000 | 125,000 | 125,000 |
| Ending Net Working Capital | | 456,174 | 908,360 | 816,535 | 936,550 | 936,550 | 936,550 |
| Total Requirements | 0.6 | <u>\$ 1,553,956</u> | <u>\$ 1,934,892</u> | <u>\$ 2,440,493</u> | <u>\$ 2,671,626</u> | <u>\$ 2,671,626</u> | <u>\$ 2,671,626</u> |

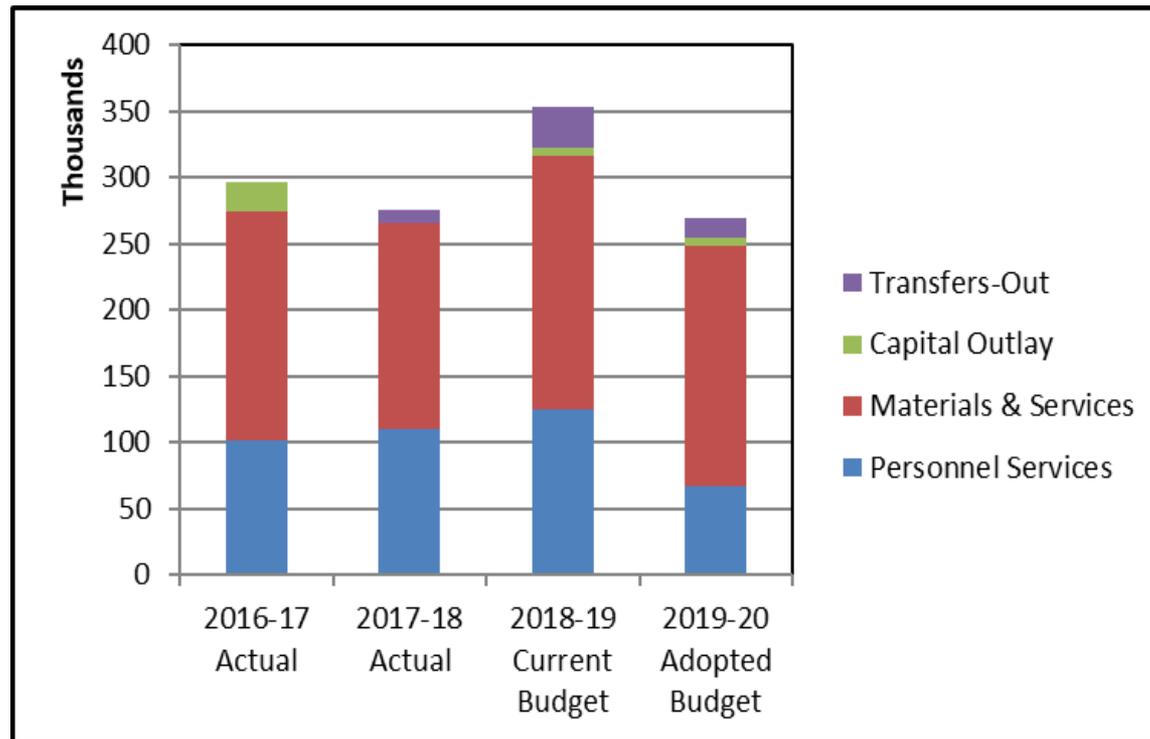
Enterprise Fund - Resources and Requirements

| | FTE | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------|-------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Bookstore | | | | | | | |
| Resources | | | | | | | |
| Beginning Net Working Capital | | \$ 2,403,665 | \$ 2,446,633 | \$ 2,394,800 | \$ 2,108,090 | \$ 2,108,090 | \$ 2,108,090 |
| Bookstore Sales | | 2,235,756 | 1,853,663 | 2,650,000 | 1,980,000 | 1,980,000 | 1,980,000 |
| Interest Income | | 11,836 | 27,530 | 22,415 | 36,621 | 36,621 | 36,621 |
| Total Resources | | <u>\$ 4,651,257</u> | <u>\$ 4,327,826</u> | <u>\$ 5,067,215</u> | <u>\$ 4,124,711</u> | <u>\$ 4,124,711</u> | <u>\$ 4,124,711</u> |
| Requirements | | | | | | | |
| Personnel Services | 8.7 | \$ 556,056 | \$ 548,760 | \$ 604,655 | \$ 543,052 | \$ 543,052 | \$ 543,052 |
| Materials and Services | | 1,647,347 | 1,370,720 | 2,026,950 | 1,670,950 | 1,670,950 | 1,670,950 |
| Capital Outlay | | 1,221 | 258 | 25,000 | 20,000 | 20,000 | 20,000 |
| Transfers Out | | | | 300,000 | 300,000 | 300,000 | 300,000 |
| Ending Net Working Capital | | 2,446,633 | 2,408,088 | 2,110,610 | 1,590,709 | 1,590,709 | 1,590,709 |
| Total Requirements | <u>8.7</u> | <u>\$ 4,651,257</u> | <u>\$ 4,327,826</u> | <u>\$ 5,067,215</u> | <u>\$ 4,124,711</u> | <u>\$ 4,124,711</u> | <u>\$ 4,124,711</u> |
| Enterprise Fund Total | | | | | | | |
| Beginning Net Working Capital | | \$ 3,443,232 | \$ 4,078,674 | \$ 4,173,546 | \$ 4,211,542 | \$ 4,211,542 | \$ 4,211,542 |
| Total Resources | | 6,401,182 | 5,982,160 | 7,247,485 | 6,207,853 | 6,207,853 | 6,207,853 |
| Total Requirements | | 5,765,740 | 5,344,737 | 7,237,143 | 6,801,603 | 6,801,603 | 6,801,603 |
| Ending Net Working Capital | <u>15.5</u> | <u>\$ 4,078,674</u> | <u>\$ 4,716,097</u> | <u>\$ 4,183,888</u> | <u>\$ 3,617,792</u> | <u>\$ 3,617,792</u> | <u>\$ 3,617,792</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------|------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Centralized Services | | | | | | | |
| Resources | | | | | | | |
| Beginning Fund Balance | | \$ 356,092 | \$ 294,434 | \$ 289,434 | \$ 182,000 | \$ 182,000 | \$ 182,000 |
| User Charges | | 126,288 | 105,668 | 125,000 | 102,000 | 102,000 | 102,000 |
| Interest Income | | 2,190 | 3,749 | 2,305 | 3,057 | 3,057 | 3,057 |
| Total Resources | | <u>\$ 484,570</u> | <u>\$ 403,851</u> | <u>\$ 416,739</u> | <u>\$ 287,057</u> | <u>\$ 287,057</u> | <u>\$ 287,057</u> |
| Requirements | | | | | | | |
| Personnel Services | 1.1 | \$ 101,242 | \$ 109,640 | \$ 124,771 | \$ 67,300 | \$ 67,300 | \$ 67,300 |
| Materials and Services | | 66,458 | 53,722 | 83,000 | 73,000 | 73,000 | 73,000 |
| Capital Outlay | | 22,436 | 236 | 5,000 | 5,000 | 5,000 | 5,000 |
| Transfers Out | | | 10,000 | 30,000 | 15,000 | 15,000 | 15,000 |
| Ending Fund Balance | | 294,434 | 230,253 | 173,968 | 126,757 | 126,757 | 126,757 |
| Total Requirements | <u>1.1</u> | <u>\$ 484,570</u> | <u>\$ 403,851</u> | <u>\$ 416,739</u> | <u>\$ 287,057</u> | <u>\$ 287,057</u> | <u>\$ 287,057</u> |

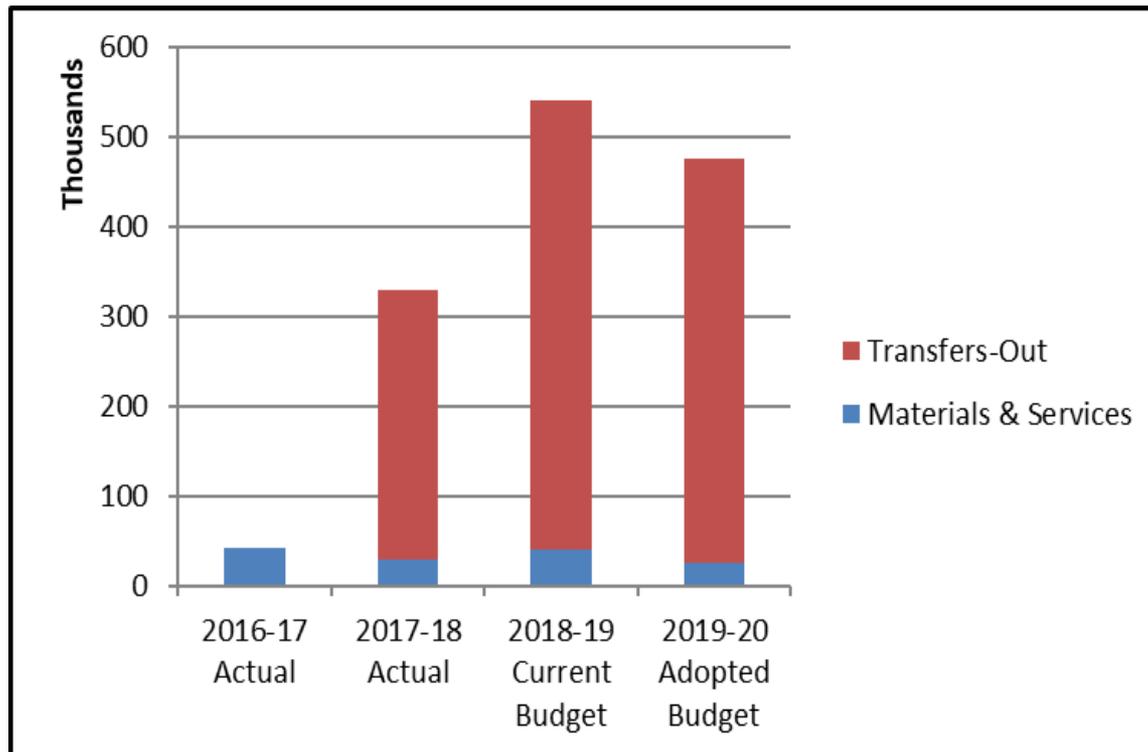
Internal Service Fund - Resources and Requirements

| | FTE | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|------------------------------------|------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Copier Activities | | | | | | | |
| Resources | | | | | | | |
| Beginning Fund Balance | | \$ 2,049 | \$ 4,217 | \$ 6,200 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| User Charges | | 108,549 | 113,027 | 112,000 | 109,000 | 109,000 | 109,000 |
| Interest Income | | 56 | 116 | 72 | 40 | 40 | 40 |
| Total Resources | | <u>\$ 110,654</u> | <u>\$ 117,360</u> | <u>\$ 118,272</u> | <u>\$ 111,040</u> | <u>\$ 111,040</u> | <u>\$ 111,040</u> |
| Requirements | | | | | | | |
| Materials and Services | | \$ 106,437 | \$ 102,366 | \$ 109,000 | \$ 108,000 | \$ 108,000 | \$ 108,000 |
| Capital Outlay | | | | 1,000 | 1,000 | 1,000 | 1,000 |
| Ending Fund Balance | | 4,217 | 14,994 | 8,272 | 2,040 | 2,040 | 2,040 |
| Total Requirements | <u>-</u> | <u>\$ 110,654</u> | <u>\$ 117,360</u> | <u>\$ 118,272</u> | <u>\$ 111,040</u> | <u>\$ 111,040</u> | <u>\$ 111,040</u> |
| Internal Service Fund Total | | | | | | | |
| Beginning Fund Balance | | \$ 358,141 | \$ 298,651 | \$ 295,634 | \$ 184,000 | \$ 184,000 | \$ 184,000 |
| Total Resources | | 237,083 | 222,560 | 239,377 | 214,097 | 214,097 | 214,097 |
| Total Requirements | | 296,573 | 275,964 | 352,771 | 269,300 | 269,300 | 269,300 |
| Ending Fund Balance | <u>1.1</u> | <u>\$ 298,651</u> | <u>\$ 245,247</u> | <u>\$ 182,240</u> | <u>\$ 128,797</u> | <u>\$ 128,797</u> | <u>\$ 128,797</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|--------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Retiree Benefit Reserve | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 630,339 | \$ 591,716 | \$ 568,000 | \$ 423,410 | \$ 423,410 | \$ 423,410 |
| Interest Income | 4,061 | 8,214 | 4,730 | 7,218 | 7,218 | 7,218 |
| Total Resources | <u>\$ 634,400</u> | <u>\$ 599,930</u> | <u>\$ 572,730</u> | <u>\$ 430,628</u> | <u>\$ 430,628</u> | <u>\$ 430,628</u> |
| Requirements | | | | | | |
| Materials and Services | \$ 42,684 | \$ 29,432 | \$ 40,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Transfers Out | | | 150,000 | 100,000 | 100,000 | 100,000 |
| Ending Fund Balance | 591,716 | 570,498 | 382,730 | 305,628 | 305,628 | 305,628 |
| Total Requirements | <u>\$ 634,400</u> | <u>\$ 599,930</u> | <u>\$ 572,730</u> | <u>\$ 430,628</u> | <u>\$ 430,628</u> | <u>\$ 430,628</u> |

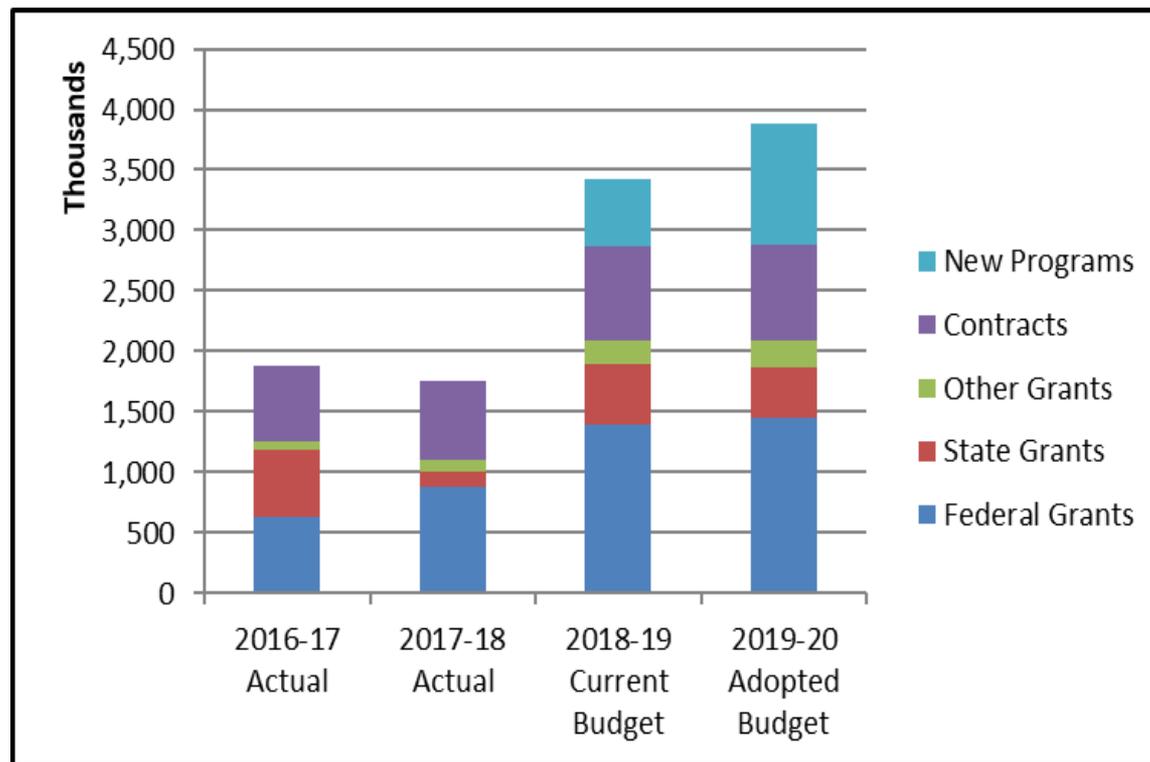
Reserve Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| PERS Reserve | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 1,528,196 | \$ 1,538,386 | \$ 1,252,269 | \$ 929,813 | \$ 929,813 | \$ 929,813 |
| Interest Income | 10,190 | 19,765 | 10,772 | 15,096 | 15,096 | 15,096 |
| Total Resources | <u>\$ 1,538,386</u> | <u>\$ 1,558,151</u> | <u>\$ 1,263,041</u> | <u>\$ 944,909</u> | <u>\$ 944,909</u> | <u>\$ 944,909</u> |
| Requirements | | | | | | |
| Transfers Out | \$ | \$ 300,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| Ending Fund Balance | 1,538,386 | 1,258,151 | 913,041 | 594,909 | 594,909 | 594,909 |
| Total Requirements | <u>\$ 1,538,386</u> | <u>\$ 1,558,151</u> | <u>\$ 1,263,041</u> | <u>\$ 944,909</u> | <u>\$ 944,909</u> | <u>\$ 944,909</u> |
| Reserve Fund Total | | | | | | |
| Beginning Fund Balance | \$ 2,158,535 | \$ 2,130,102 | \$ 1,820,269 | \$ 1,353,223 | \$ 1,353,223 | \$ 1,353,223 |
| Total Resources | 14,251 | 27,979 | 15,502 | 22,314 | 22,314 | 22,314 |
| Total Requirements | 42,684 | 329,432 | 540,000 | 475,000 | 475,000 | 475,000 |
| Ending Fund Balance | <u>\$ 2,130,102</u> | <u>\$ 1,828,649</u> | <u>\$ 1,295,771</u> | <u>\$ 900,537</u> | <u>\$ 900,537</u> | <u>\$ 900,537</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Federal Grants | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ | \$ 17,150 | \$ | \$ | \$ | \$ |
| Federal Grants | 597,689 | 807,761 | 1,357,750 | 1,401,920 | 1,401,920 | 1,401,920 |
| Tuition and Fees | 17,150 | 22,005 | 18,000 | 15,000 | 15,000 | 15,000 |
| Transfers In | 35,332 | 50,509 | 36,760 | 40,000 | 40,000 | 40,000 |
| Total Resources | <u>\$ 650,171</u> | <u>\$ 897,425</u> | <u>\$ 1,412,510</u> | <u>\$ 1,456,920</u> | <u>\$ 1,456,920</u> | <u>\$ 1,456,920</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 471,283 | \$ 648,659 | \$ 849,390 | \$ 791,663 | \$ 791,663 | \$ 791,663 |
| Materials and Services | 118,833 | 230,402 | 549,084 | 665,257 | 665,257 | 665,257 |
| Capital Outlay | 42,905 | 8,155 | | | | |
| Ending Fund Balance | 17,150 | 10,209 | 14,036 | | | |
| Total Requirements | <u>\$ 650,171</u> | <u>\$ 897,425</u> | <u>\$ 1,412,510</u> | <u>\$ 1,456,920</u> | <u>\$ 1,456,920</u> | <u>\$ 1,456,920</u> |

Special Revenue Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| State Grants | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 50,394 | \$ 14,948 | \$ 8,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| State Grants | 494,974 | 133,911 | 502,000 | 407,724 | 407,724 | 407,724 |
| Other Income | 1,000 | 750 | | | | |
| Transfers In | 15,832 | | | | | |
| Total Resources | <u>\$ 562,200</u> | <u>\$ 149,609</u> | <u>\$ 510,000</u> | <u>\$ 417,724</u> | <u>\$ 417,724</u> | <u>\$ 417,724</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 358,148 | \$ 85,930 | \$ 72,000 | \$ 112,735 | \$ 112,735 | \$ 112,735 |
| Materials and Services | 162,166 | 28,413 | 430,000 | 294,989 | 294,989 | 294,989 |
| Capital Outlay | 26,938 | | | | | |
| Ending Fund Balance | 14,948 | 35,266 | 8,000 | 10,000 | 10,000 | 10,000 |
| Total Requirements | <u>\$ 562,200</u> | <u>\$ 149,609</u> | <u>\$ 510,000</u> | <u>\$ 417,724</u> | <u>\$ 417,724</u> | <u>\$ 417,724</u> |

Special Revenue Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Other Grants | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 39,605 | \$ 71,492 | \$ 42,000 | \$ 44,500 | \$ 44,500 | \$ 44,500 |
| Grant Income | 105,603 | 197,490 | 164,915 | 198,162 | 198,162 | 198,162 |
| Total Resources | <u>\$ 145,208</u> | <u>\$ 268,982</u> | <u>\$ 206,915</u> | <u>\$ 242,662</u> | <u>\$ 242,662</u> | <u>\$ 242,662</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 55,304 | \$ 62,901 | \$ 105,543 | \$ 115,279 | \$ 115,279 | \$ 115,279 |
| Materials and Services | 12,959 | 29,299 | 84,800 | 106,577 | 106,577 | 106,577 |
| Capitla Outlay | | 9,583 | | | | |
| Transfers Out | 5,453 | | | | | |
| Ending Fund Balance | 71,492 | 167,199 | 16,572 | 20,806 | 20,806 | 20,806 |
| Total Requirements | <u>\$ 145,208</u> | <u>\$ 268,982</u> | <u>\$ 206,915</u> | <u>\$ 242,662</u> | <u>\$ 242,662</u> | <u>\$ 242,662</u> |

Special Revenue Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Contracts | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 436 | \$ 1,239 | \$ 2,500 | \$ 225 | \$ 225 | \$ 225 |
| Contract Income | 631,171 | 679,858 | 773,496 | 794,029 | 794,029 | 794,029 |
| Total Resources | <u>\$ 631,607</u> | <u>\$ 681,097</u> | <u>\$ 775,996</u> | <u>\$ 794,254</u> | <u>\$ 794,254</u> | <u>\$ 794,254</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 478,279 | \$ 509,991 | \$ 560,056 | \$ 573,763 | \$ 573,763 | \$ 573,763 |
| Materials and Services | 139,870 | 149,383 | 215,940 | 220,491 | 220,491 | 220,491 |
| Capital Outlay | 12,219 | | | | | |
| Ending Fund Balance | 1,239 | 21,723 | | | | |
| Total Requirements | <u>\$ 631,607</u> | <u>\$ 681,097</u> | <u>\$ 775,996</u> | <u>\$ 794,254</u> | <u>\$ 794,254</u> | <u>\$ 794,254</u> |

Special Revenue Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| New Programs | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and Contracts Income | | | 550,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Total Resources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 550,000</u> | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> |
| Requirements | | | | | | |
| Materials and Services | \$ | \$ | \$ 550,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Ending Fund Balance | | | | | | |
| Total Requirements | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 550,000</u> | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> | <u>\$ 1,000,000</u> |
| Special Revenue Fund Total | | | | | | |
| Beginning Fund Balance | \$ 90,435 | \$ 104,829 | \$ 52,500 | \$ 54,725 | \$ 54,725 | \$ 54,725 |
| Total Resources | 1,898,751 | 1,892,284 | 3,402,921 | 3,856,835 | 3,856,835 | 3,856,835 |
| Total Requirements | 1,884,357 | 1,762,716 | 3,416,813 | 3,880,754 | 3,880,754 | 3,880,754 |
| Ending Fund Balance | <u>\$ 104,829</u> | <u>\$ 234,397</u> | <u>\$ 38,608</u> | <u>\$ 30,806</u> | <u>\$ 30,806</u> | <u>\$ 30,806</u> |

Special Revenue Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|------------------------------------|------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Federal Grants | | | | | | | |
| ABE - Special Projects | 2.1 | \$ 177,951 | \$ 47,987 | \$ | \$ | \$ | \$ 225,938 |
| Carl Perkins | 1.3 | 54,315 | 57,904 | | | | 112,219 |
| SBA Grant | 0.4 | 33,000 | | | | | 33,000 |
| SBA Grant Match | 0.5 | 40,000 | | | | | 40,000 |
| SBA Portable Assistance Project | 0.4 | 19,395 | 605 | | | | 20,000 |
| Strengthening Institutions Program | 3.3 | 297,165 | 242,835 | | | | 540,000 |
| NSF - NEVTX2 Grant | 0.5 | 68,247 | 260,337 | | | | 328,584 |
| OEM-CERT Training Grant | 1.3 | 101,590 | 11,000 | | | | 112,590 |
| OEM-Homeland Security Grant | | | 44,589 | | | | 44,589 |
| Ending Fund Balance | | | | | | | |
| Total Requirements | <u>9.8</u> | <u>\$ 791,663</u> | <u>\$ 665,257</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,456,920</u> |
| State Grants | | | | | | | |
| OBDD | 0.9 | \$ 72,000 | \$ | \$ | \$ | \$ | \$ 72,000 |
| Scale Oregon Grant (Grow Oregon) | | | 40,000 | | | | 40,000 |
| ABS Pathways Grant | 0.5 | 40,735 | 7,549 | | | | 48,284 |
| East Cascades Works | | | 178,400 | | | | 178,400 |
| ECW-Construction Training Cohort | | | 50,000 | | | | 50,000 |
| ECW-GED | | | 19,040 | | | | 19,040 |
| Ending Fund Balance | | | | | | | 10,000 |
| Total Requirements | <u>1.4</u> | <u>\$ 112,735</u> | <u>\$ 294,989</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 417,724</u> |

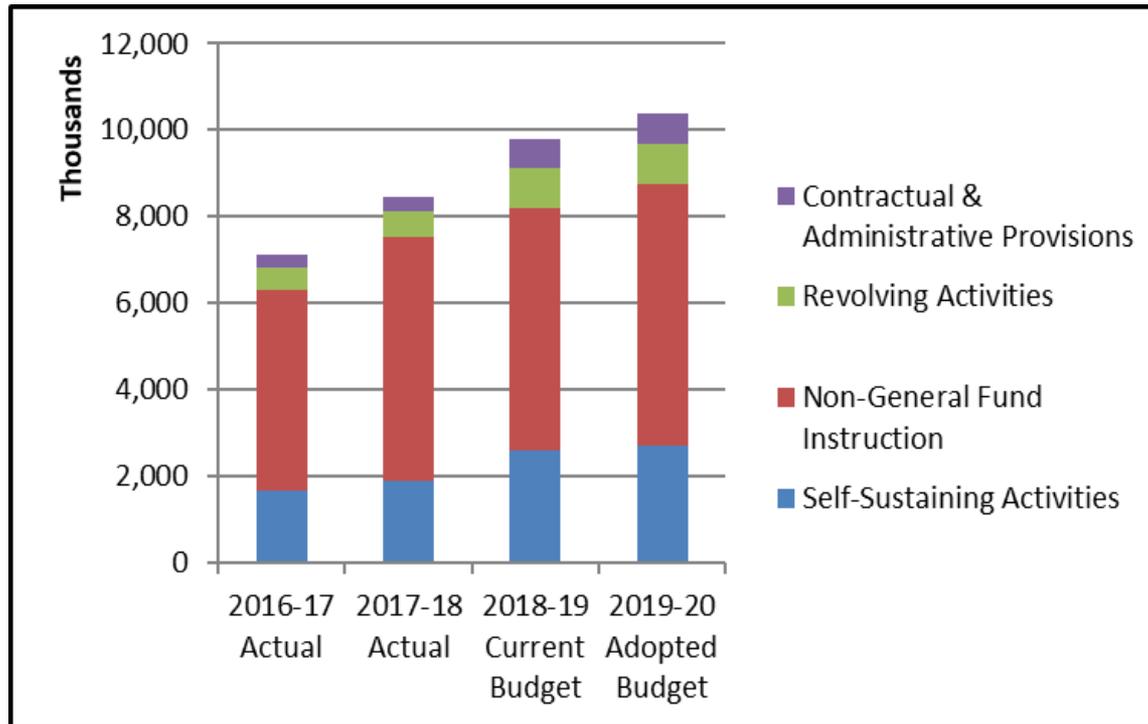
Special Revenue Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year - ADOPTED Budget |
|--------------------------------------|------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------|
| Other Grants | | | | | | | |
| Cascade Health Services Support | | \$ | \$ 32,000 | \$ | \$ | \$ | \$ 32,000 |
| Veteran-Partnership to End Poverty | | | 8,500 | | | | 8,500 |
| Meyer Memorial-Latino & Native Amer. | 0.8 | 59,323 | 13,177 | | | | 72,500 |
| Deer Ridge Entrepreneurship | 0.2 | 10,000 | | | | | 10,000 |
| Ford Family Latinx & Native Prep | 0.5 | 29,662 | 40,000 | | | | 69,662 |
| Portland CC STEP | 0.2 | 16,294 | 12,900 | | | | 29,194 |
| Ending Fund Balance | | | | | | | 20,806 |
| Total Requirements | <u>1.7</u> | <u>\$ 115,279</u> | <u>\$ 106,577</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 242,662</u> |
| Contracts | | | | | | | |
| Deer Ridge Correctional Institution | 4.3 | \$ 437,527 | \$ 76,604 | \$ | \$ | \$ | \$ 514,131 |
| OCF - GANAS | | | 225 | | | | 225 |
| WEBCO-Partners in Practice | 0.1 | 6,400 | 58,000 | | | | 64,400 |
| Deer Ridge WBE Contract | 1.2 | 129,836 | 85,662 | | | | 215,498 |
| Ending Fund Balance | | | | | | | |
| Total Requirements | <u>5.6</u> | <u>\$ 573,763</u> | <u>\$ 220,491</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 794,254</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Self-Sustaining Activities | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 3,290,545 | \$ 3,584,180 | \$ 3,502,529 | \$ 3,328,282 | \$ 3,328,282 | \$ 3,328,282 |
| Tuition and Fees | 178,252 | 182,745 | 349,769 | 340,562 | 340,562 | 340,562 |
| Grants and Contracts | | 4,314 | | | | |
| Other Income | 355,435 | 350,142 | 447,605 | 371,500 | 371,500 | 371,500 |
| Sales of Goods and Services | 23,285 | 13,315 | 19,000 | 17,000 | 17,000 | 17,000 |
| Program and Fee Income | 795,787 | 831,550 | 730,600 | 778,475 | 778,475 | 778,475 |
| Donations | 47,461 | 37,166 | 53,772 | 48,772 | 48,772 | 48,772 |
| Interest Income | 22,997 | 51,473 | 23,227 | 55,768 | 55,768 | 55,768 |
| Transfers In | 548,469 | 452,687 | 121,125 | 194,126 | 194,126 | 194,126 |
| Total Resources | \$ 5,262,231 | \$ 5,507,572 | \$ 5,247,627 | \$ 5,134,485 | \$ 5,134,485 | \$ 5,134,485 |
| Requirements | | | | | | |
| Personnel Services | \$ 503,297 | \$ 536,131 | \$ 714,836 | \$ 677,123 | \$ 677,123 | \$ 677,123 |
| Materials and Services | 850,798 | 644,067 | 1,230,513 | 1,147,571 | 1,147,571 | 1,147,571 |
| Capital Outlay | 128,777 | 49,230 | 209,000 | 372,000 | 372,000 | 372,000 |
| Transfers Out | 195,179 | 651,047 | 458,000 | 529,000 | 529,000 | 529,000 |
| Ending Fund Balance | 3,584,180 | 3,627,097 | 2,635,278 | 2,408,791 | 2,408,791 | 2,408,791 |
| Total Requirements | \$ 5,262,231 | \$ 5,507,572 | \$ 5,247,627 | \$ 5,134,485 | \$ 5,134,485 | \$ 5,134,485 |

Auxiliary Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Non-General Fund Instruction | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 3,988,186 | \$ 3,975,417 | \$ 2,629,953 | \$ 3,329,862 | \$ 3,329,862 | \$ 3,329,862 |
| Tuition and Fees | 3,253,634 | 3,404,092 | 3,286,084 | 3,441,572 | 3,441,572 | 3,441,572 |
| Grants and Contracts | | | 40,000 | | | |
| Other Income | 26,990 | 11,029 | 65,000 | 65,000 | 65,000 | 65,000 |
| Sales of Goods and Services | 2,053 | 386 | 4,000 | 4,000 | 4,000 | 4,000 |
| Program and Fee Income | 431,094 | 494,233 | 505,000 | 813,000 | 813,000 | 813,000 |
| Donations | 21,860 | | 30,000 | 230,000 | 230,000 | 230,000 |
| Interest Income | 42,751 | 83,771 | 21,836 | 59,023 | 59,023 | 59,023 |
| Transfers In | 821,186 | 1,149,907 | 895,696 | 901,659 | 901,659 | 901,659 |
| Total resources | \$ 8,587,754 | \$ 9,118,835 | \$ 7,477,569 | \$ 8,844,116 | \$ 8,844,116 | \$ 8,844,116 |
| Requirements | | | | | | |
| Personnel Services | \$ 3,326,848 | \$ 3,518,621 | \$ 3,761,135 | \$ 3,768,709 | \$ 3,768,709 | \$ 3,768,709 |
| Materials and Services | 730,015 | 857,709 | 872,500 | 1,129,200 | 1,129,200 | 1,129,200 |
| Capital Outlay | 77,374 | 247,889 | 279,500 | 479,500 | 479,500 | 479,500 |
| Transfers Out | 478,100 | 1,035,000 | 660,000 | 660,000 | 660,000 | 660,000 |
| Ending Fund Balance | 3,975,417 | 3,459,616 | 1,904,434 | 2,806,707 | 2,806,707 | 2,806,707 |
| Total Requirements | \$ 8,587,754 | \$ 9,118,835 | \$ 7,477,569 | \$ 8,844,116 | \$ 8,844,116 | \$ 8,844,116 |

Auxiliary Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Revolving Activities | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 1,256,537 | \$ 1,168,103 | \$ 1,047,784 | \$ 1,013,810 | \$ 1,013,810 | \$ 1,013,810 |
| Grants and Contracts | 185,124 | 229,149 | 334,734 | 351,526 | 351,526 | 351,526 |
| Other Income | 115,651 | | | | | |
| Interest Income | 8,057 | 15,561 | 8,377 | 9,057 | 9,057 | 9,057 |
| Transfers In | 137,413 | 219,756 | 75,521 | 147,916 | 147,916 | 147,916 |
| Total Resources | <u>\$ 1,702,782</u> | <u>\$ 1,632,569</u> | <u>\$ 1,466,416</u> | <u>\$ 1,522,309</u> | <u>\$ 1,522,309</u> | <u>\$ 1,522,309</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 383,387 | \$ 369,691 | \$ 475,269 | \$ 500,122 | \$ 500,122 | \$ 500,122 |
| Materials and Services | 1,292 | | 220,000 | 220,000 | 220,000 | 220,000 |
| Transfers Out | 150,000 | 200,000 | 250,000 | 210,000 | 210,000 | 210,000 |
| Ending Fund Balance | 1,168,103 | 1,062,878 | 521,147 | 592,187 | 592,187 | 592,187 |
| Total Requirements | <u>\$ 1,702,782</u> | <u>\$ 1,632,569</u> | <u>\$ 1,466,416</u> | <u>\$ 1,522,309</u> | <u>\$ 1,522,309</u> | <u>\$ 1,522,309</u> |

Auxiliary Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|----------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Contractual & Administrative Provisions | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 839,966 | \$ 921,556 | \$ 921,083 | \$ 898,000 | \$ 898,000 | \$ 898,000 |
| Other Income | 30,227 | 42,172 | 30,000 | 30,000 | 30,000 | 30,000 |
| Program and Fee Income | 11,030 | 12,283 | 15,000 | 15,000 | 15,000 | 15,000 |
| Interest Income | 68,780 | 81,625 | 81,316 | 79,352 | 79,352 | 79,352 |
| Transfers In | 282,000 | 267,000 | 242,000 | 207,000 | 207,000 | 207,000 |
| Total Resources | <u>\$ 1,232,003</u> | <u>\$ 1,324,636</u> | <u>\$ 1,289,399</u> | <u>\$ 1,229,352</u> | <u>\$ 1,229,352</u> | <u>\$ 1,229,352</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 181,121 | \$ 207,875 | \$ 287,748 | \$ 328,577 | \$ 328,577 | \$ 328,577 |
| Materials and Services | 47,168 | 108,941 | 212,140 | 206,240 | 206,240 | 206,240 |
| Capital Outlay | 42,158 | 1,408 | 76,000 | 76,000 | 76,000 | 76,000 |
| Transfers Out | 40,000 | 40,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Ending Fund Balance | 921,556 | 966,412 | 623,511 | 528,535 | 528,535 | 528,535 |
| Total Requirements | <u>\$ 1,232,003</u> | <u>\$ 1,324,636</u> | <u>\$ 1,289,399</u> | <u>\$ 1,229,352</u> | <u>\$ 1,229,352</u> | <u>\$ 1,229,352</u> |
| Auxiliary Fund Total | | | | | | |
| Beginning Fund Balance | \$ 9,375,234 | \$ 9,649,256 | \$ 8,101,349 | \$ 8,569,954 | \$ 8,569,954 | \$ 8,569,954 |
| Total Resources | 7,409,536 | 7,934,356 | 7,379,662 | 8,160,308 | 8,160,308 | 8,160,308 |
| Total Requirements | 7,135,514 | 8,467,609 | 9,796,641 | 10,394,042 | 10,394,042 | 10,394,042 |
| Ending Fund Balance | <u>\$ 9,649,256</u> | <u>\$ 9,116,003</u> | <u>\$ 5,684,370</u> | <u>\$ 6,336,220</u> | <u>\$ 6,336,220</u> | <u>\$ 6,336,220</u> |

Auxiliary Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|-----|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Self-Sustaining Activities | | | | | | | |
| Medical Leave Assistance Program | 0.9 | \$ 27,360 | \$ | \$ | \$ | \$ | \$ 27,360 |
| Deer Ridge Foundation Support | 0.1 | 7,772 | 1,000 | | | | 8,772 |
| Public Safety | | | 45,000 | 3,000 | | | 48,000 |
| Law Enforcement Testing | 0.1 | 2,600 | | | | | 2,600 |
| MATC Industry Training Account | | | 2,000 | | | | 2,000 |
| Sustainability Fund | | | 10,000 | 10,000 | | | 20,000 |
| 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 | | 10,000 | | 25,728 |
| Art Cards | | | 10,000 | | | | 10,000 |
| Auto and Industrial Fees | | | 25,000 | | | | 25,000 |
| Facility Fees | 0.8 | 51,815 | 10,000 | | 25,000 | | 86,815 |
| Club Sports | 0.7 | 18,360 | 14,500 | 5,000 | | | 37,860 |
| College Activities | | | 50,000 | | 50,000 | | 100,000 |
| Classified Training | | | 30,000 | | | | 30,000 |
| Performing Arts | | | 1,500 | | | | 1,500 |
| Hybrid Vehicle Fleet | | | 12,045 | | | | 12,045 |
| Special Programs - Admin | 1.3 | 114,550 | 8,000 | | | | 122,550 |
| Vehicles | | | 25,300 | 40,000 | | | 65,300 |
| 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 |

Auxiliary Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-----------------------------------|-----|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Self-Sustaining Activities | | | | | | | |
| Outdoor Recreation Program | | \$ | \$ 10,000 | \$ | \$ | \$ | \$ 10,000 |
| Enrollment Services Support | | | 23,000 | | | | 23,000 |
| Accreditation | | | 9,000 | | | | 9,000 |
| College Now | 3.2 | 241,961 | 33,000 | | 50,000 | | 324,961 |
| Salvage Sales | | | 10,000 | | | | 10,000 |
| CTE Accreditation | | | 22,276 | | | | 22,276 |
| Media Activities | | | 21,000 | 18,000 | 30,000 | | 69,000 |
| Tutor/Testing Activities | 2.5 | 94,589 | 39,150 | 10,000 | 25,000 | | 168,739 |
| Student Honors Recognition | | | 3,500 | | | | 3,500 |
| Innovation Account | | | 150,000 | | | | 150,000 |
| Mazama Lab Fees | 0.1 | 6,038 | 50,000 | 30,000 | | | 86,038 |
| Tool Room Deposits | | | 3,000 | | | | 3,000 |
| 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 | 1.5 | 37,800 | 88,000 | | 54,000 | | 179,800 |
| The Broadside | 1.1 | 28,242 | 18,000 | 1,000 | | | 47,242 |
| Blue Sky | | | 35,000 | | | | 35,000 |
| Elevation Gratuity Fund | | | 25,000 | | | | 25,000 |
| CIS Software | | | | 5,000 | 5,000 | | 10,000 |
| Cascades East Transit Program | | | 45,000 | | | | 45,000 |
| Student Government Programs | | | 40,000 | | | | 40,000 |
| Student Government Reserve | | | 30,000 | | | | 30,000 |
| Math Contest | | | 2,500 | | | | 2,500 |
| Redmond Campus Operations | | | 45,000 | 150,000 | 250,000 | | 445,000 |
| Chandler Lab Operations | | | 25,000 | 50,000 | 20,000 | | 95,000 |

Auxiliary Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|-------------------------------------|-------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Self-Sustaining Activities | | | | | | | |
| Prineville Campus Operations | | \$ | \$ | \$ | \$ 10,000 | \$ | \$ 10,000 |
| Campus Services Support | | | 30,000 | | | | 30,000 |
| Herbarium Activity | 0.1 | 3,240 | 1,000 | | | | 4,240 |
| Ending Fund Balance | | | | | | | 2,408,791 |
| Total Requirements | <u>13.2</u> | <u>\$ 677,123</u> | <u>\$ 1,147,571</u> | <u>\$ 372,000</u> | <u>\$ 529,000</u> | <u>\$ -</u> | <u>\$ 5,134,485</u> |
| Non-General Fund Instruction | | | | | | | |
| Summer Session | 13.8 | \$ 988,000 | \$ 3,500 | \$ | \$ 500,000 | \$ | \$ 1,491,500 |
| International Programs | 0.3 | 16,650 | 30,000 | | | | 46,650 |
| SBDC Program Activities | 1.3 | 108,591 | 48,000 | | | | 156,591 |
| Business Development & Training Gen | 0.6 | 68,149 | 3,200 | | | | 71,349 |
| ABE General Purpose | 6.1 | 542,852 | 26,500 | | | | 569,352 |
| Outreach Centers | | | 26,000 | | 30,000 | | 56,000 |
| Veterinarian Tech Program | | | 15,000 | | | | 15,000 |
| Culinary Foundation Fund | | | 15,000 | 215,000 | | | 230,000 |
| EMT Practical Exam | 0.3 | 15,000 | | | | | 15,000 |
| Contracted Credit Classes | 0.4 | 21,600 | 26,000 | | 30,000 | | 77,600 |
| Community & Professional Education | 15.4 | 1,236,513 | 840,000 | 10,000 | | | 2,086,513 |
| Licensed Massage Therapy | | | 15,000 | 2,000 | | | 17,000 |
| Aviation Program - Simulator Fees | 11.1 | 771,354 | 61,500 | 250,000 | 100,000 | | 1,182,854 |
| Unmanned Aerial Systems Operations | | | 19,500 | 2,500 | | | 22,000 |
| Ending Fund Balance | | | | | | | 2,806,707 |
| Total Requirements | <u>49.3</u> | <u>\$ 3,768,709</u> | <u>\$ 1,129,200</u> | <u>\$ 479,500</u> | <u>\$ 660,000</u> | <u>\$ -</u> | <u>\$ 8,844,116</u> |

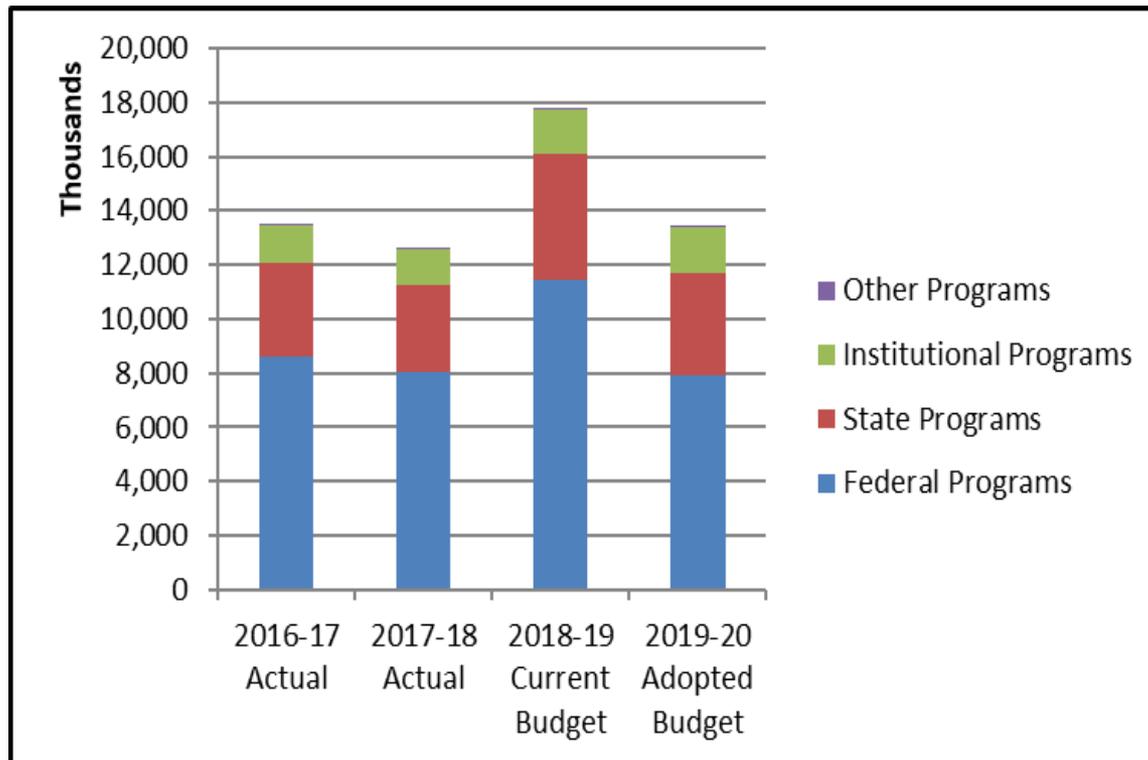
Auxiliary Fund - Requirements by Category

| | <u>FTE</u> | <u>Personnel Services</u> | <u>Materials & Services</u> | <u>Capital Outlay</u> | <u>Interfund Transfers-Out</u> | <u>Contingency</u> | Fiscal Year 2019-20 ADOPTED Budget |
|--------------------------------------------------|------------|-------------------------------|-------------------------------------|---------------------------|------------------------------------|--------------------|---------------------------------------------|
| Revolving | | | | | | | |
| Foundation Billings | 4.8 | \$ 500,122 | \$ | \$ | \$ | \$ | \$ 500,122 |
| Partnership Collaborations | | | 220,000 | | 210,000 | | 430,000 |
| Ending Fund Balance | | | | | | | 592,187 |
| Total Requirements | <u>4.8</u> | <u>\$ 500,122</u> | <u>\$ 220,000</u> | <u>\$ -</u> | <u>\$ 210,000</u> | <u>\$ -</u> | <u>\$ 1,522,309</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 | 1.3 | 178,577 | | | | | 178,577 |
| Unemployment Reserve | n/a | 150,000 | | | | | 150,000 |
| Insurance Reserve Deductible | | | 50,000 | | | | 50,000 |
| Keyes Education Fund | | | 60,000 | 76,000 | 50,000 | | 186,000 |
| Ending Fund Balance | | | | | | | 528,535 |
| Total Requirements | <u>1.3</u> | <u>\$ 328,577</u> | <u>\$ 206,240</u> | <u>\$ 76,000</u> | <u>\$ 90,000</u> | <u>\$ -</u> | <u>\$ 1,229,352</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 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Federal Grants | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 11,690 | \$ | \$ | \$ | \$ | \$ |
| Grants | 8,515,105 | 7,955,567 | 11,352,000 | 7,832,000 | 7,832,000 | 7,832,000 |
| Other Income | 35,607 | 33,802 | 24,000 | 24,000 | 24,000 | 24,000 |
| Transfers In | 43,157 | 44,614 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Resources | <u>\$ 8,605,559</u> | <u>\$ 8,033,983</u> | <u>\$ 11,426,000</u> | <u>\$ 7,906,000</u> | <u>\$ 7,906,000</u> | <u>\$ 7,906,000</u> |
| Requirements | | | | | | |
| Personnel Services | \$ 166,753 | \$ 173,171 | \$ 202,000 | \$ 202,000 | \$ 202,000 | \$ 202,000 |
| Materials and Services | 8,438,806 | 7,860,812 | 11,224,000 | 7,704,000 | 7,704,000 | 7,704,000 |
| Ending Fund Balance | | | | | | |
| Total Requirements | <u>\$ 8,605,559</u> | <u>\$ 8,033,983</u> | <u>\$ 11,426,000</u> | <u>\$ 7,906,000</u> | <u>\$ 7,906,000</u> | <u>\$ 7,906,000</u> |

Financial Aid Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|--------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| State Grants | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants | 3,442,224 | 3,196,914 | 4,700,000 | 3,800,000 | 3,800,000 | 3,800,000 |
| Total Resources | <u>\$ 3,442,224</u> | <u>\$ 3,196,914</u> | <u>\$ 4,700,000</u> | <u>\$ 3,800,000</u> | <u>\$ 3,800,000</u> | <u>\$ 3,800,000</u> |
| Requirements | | | | | | |
| Materials and Services | \$ 3,442,224 | \$ 3,196,914 | \$ 4,700,000 | \$ 3,800,000 | \$ 3,800,000 | \$ 3,800,000 |
| Ending Fund Balance | | | | | | |
| Total Requirements | <u>\$ 3,442,224</u> | <u>\$ 3,196,914</u> | <u>\$ 4,700,000</u> | <u>\$ 3,800,000</u> | <u>\$ 3,800,000</u> | <u>\$ 3,800,000</u> |
| Financial Aid - Institutional | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 390,465 | \$ 415,954 | \$ 358,000 | \$ 374,084 | \$ 374,084 | \$ 374,084 |
| Foundation Contributions | 1,243,440 | 1,200,523 | 1,317,818 | 1,417,818 | 1,417,818 | 1,417,818 |
| Other Income | 1,202 | | | | | |
| Interest Income | 2,680 | 5,511 | 2,175 | 6,681 | 6,681 | 6,681 |
| Transfers In | 182,182 | 187,568 | 182,182 | 182,182 | 182,182 | 182,182 |
| Total Resources | <u>\$ 1,819,969</u> | <u>\$ 1,809,556</u> | <u>\$ 1,860,175</u> | <u>\$ 1,980,765</u> | <u>\$ 1,980,765</u> | <u>\$ 1,980,765</u> |
| Requirements | | | | | | |
| Materials and Services | \$ 1,360,858 | \$ 1,311,974 | \$ 1,530,000 | \$ 1,630,000 | \$ 1,630,000 | \$ 1,630,000 |
| Transfers Out | 43,157 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Ending Fund Balance | 415,954 | 447,582 | 280,175 | 300,765 | 300,765 | 300,765 |
| Total Requirements | <u>\$ 1,819,969</u> | <u>\$ 1,809,556</u> | <u>\$ 1,860,175</u> | <u>\$ 1,980,765</u> | <u>\$ 1,980,765</u> | <u>\$ 1,980,765</u> |

Financial Aid Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|---------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Financial Aid - Other | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 119,225 | \$ 128,989 | \$ 143,278 | \$ 153,979 | \$ 153,979 | \$ 153,979 |
| Other Income | 3,456 | 3,654 | 5,000 | 5,000 | 5,000 | 5,000 |
| Trust and Interest Income | 25,999 | 24,891 | 26,436 | 26,689 | 26,689 | 26,689 |
| Total Resources | \$ 148,680 | \$ 157,534 | \$ 174,714 | \$ 185,668 | \$ 185,668 | \$ 185,668 |
| Requirements | | | | | | |
| Personnel Services | \$ 251 | \$ | \$ 3,455 | \$ 3,240 | \$ 3,240 | \$ 3,240 |
| Materials and Services | 19,440 | 19,405 | 25,735 | 25,735 | 25,735 | 25,735 |
| Ending Fund Balance | 128,989 | 138,129 | 145,524 | 156,693 | 156,693 | 156,693 |
| Total Requirements | \$ 148,680 | \$ 157,534 | \$ 174,714 | \$ 185,668 | \$ 185,668 | \$ 185,668 |
| Financial Aid Fund Total | | | | | | |
| Beginning Fund Balance | \$ 521,380 | \$ 544,943 | \$ 501,278 | \$ 528,063 | \$ 528,063 | \$ 528,063 |
| Total Resources | 13,495,052 | 12,653,044 | 17,659,611 | 13,344,370 | 13,344,370 | 13,344,370 |
| Total Requirements | 13,471,489 | 12,612,276 | 17,735,190 | 13,414,975 | 13,414,975 | 13,414,975 |
| Ending Fund Balance | \$ 544,943 | \$ 585,711 | \$ 425,699 | \$ 457,458 | \$ 457,458 | \$ 457,458 |

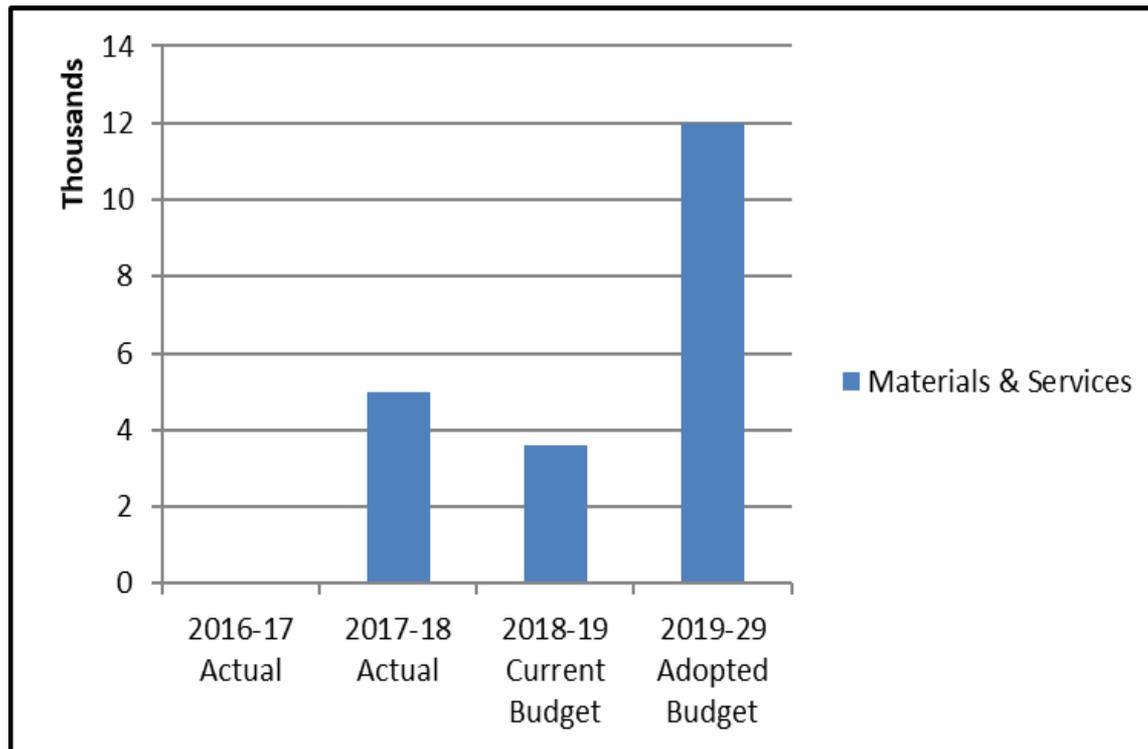
Financial Aid Fund - Requirements by Category

| | FTE | Personnel Services | Materials & Services | Capital Outlay | Interfund Transfers-Out | Contingency | Fiscal Year 2019-20 ADOPTED Budget |
|--------------------------------------|------------|-----------------------|-------------------------|-------------------|----------------------------|-------------|---------------------------------------------|
| Federal Grants | | | | | | | |
| College Work Study | 8.7 | \$ 202,000 | \$ 24,000 | \$ - | \$ - | \$ - | \$ 226,000 |
| SEOG | | | 180,000 | | | | 180,000 |
| PELL | | | 7,500,000 | | | | 7,500,000 |
| Ending Fund Balance | | | | | | | |
| Total Requirements | <u>8.7</u> | <u>\$ 202,000</u> | <u>\$ 7,704,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,906,000</u> |
| State Grants | | | | | | | |
| State Need | | \$ - | \$ 2,000,000 | \$ - | \$ - | \$ - | \$ 2,000,000 |
| Private Scholarship Awards - State | | | 300,000 | | | | 300,000 |
| Oregon Promise Grant | | | 1,500,000 | | | | 1,500,000 |
| Ending Fund Balance | | | | | | | |
| Total Requirements | <u>-</u> | <u>\$ -</u> | <u>\$ 3,800,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,800,000</u> |
| Financial Aid - Institutional | | | | | | | |
| Foundation | | \$ - | \$ 1,600,000 | \$ - | \$ - | \$ - | \$ 1,600,000 |
| COCC Financial Aid Fund | | | 30,000 | | 50,000 | | 80,000 |
| Ending Fund Balance | | | | | | | 300,765 |
| Total Requirements | <u>-</u> | <u>\$ -</u> | <u>\$ 1,630,000</u> | <u>\$ -</u> | <u>\$ 50,000</u> | <u>\$ -</u> | <u>\$ 1,980,765</u> |
| Financial Aid - Other | | | | | | | |
| Native American Program | 0.1 | \$ 3,240 | \$ 20,735 | \$ - | \$ - | \$ - | \$ 23,975 |
| Veteran's Fund | | | 5,000 | | | | 5,000 |
| Ending Fund Balance | | | | | | | 156,693 |
| Total Requirements | <u>0.1</u> | <u>\$ 3,240</u> | <u>\$ 25,735</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 185,668</u> |

Trust and Agency Fund

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support specific college programs.

Trust & Agency Fund Expenditures



Trust and Agency Fund - Resources and Requirements

| | Fiscal Year 2016-17 ACTUAL Amounts | Fiscal Year 2017-18 ACTUAL Amounts | Fiscal Year 2018-19 CURRENT Budget | Fiscal Year 2019-20 PROPOSED Budget | Fiscal Year 2019-20 APPROVED Budget | Fiscal Year 2019-20 ADOPTED Budget |
|------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|----------------------------------------------|---------------------------------------------|
| Robert R. Clark Trust | | | | | | |
| Resources | | | | | | |
| Beginning Fund Balance | \$ 372,371 | \$ 376,373 | \$ 372,505 | \$ 384,094 | \$ 384,094 | \$ 384,094 |
| Interest Income | 4,002 | 6,549 | 3,726 | 10,499 | 10,499 | 10,499 |
| Total Resources | <u>\$ 376,373</u> | <u>\$ 382,922</u> | <u>\$ 376,231</u> | <u>\$ 394,593</u> | <u>\$ 394,593</u> | <u>\$ 394,593</u> |
| Requirements | | | | | | |
| Materials and Services | \$ | \$ 5,000 | \$ 3,600 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Ending Fund Balance | 376,373 | 377,922 | 372,631 | 382,593 | 382,593 | 382,593 |
| Total Requirements | <u>\$ 376,373</u> | <u>\$ 382,922</u> | <u>\$ 376,231</u> | <u>\$ 394,593</u> | <u>\$ 394,593</u> | <u>\$ 394,593</u> |

Appendix

| | |
|---------------------------------------------|-----|
| Appendix. | 87 |
| Long-Term Debt Service. | 88 |
| Summary of Transfers. | 89 |
| Budgeted Capital Expenditures. | 90 |
| Student Enrollment Graph by FTE. | 91 |
| Student Enrollment Graph by Headcount. | 92 |
| Publication Notices. | 93 |
| Form CC-1... .. | 95 |
| Form ED-50. | 96 |
| Budget Resolution. | 97 |
| Appropriation Resolution. | 98 |
| Property Tax Levy Resolution. | 101 |

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 |
|------------------------|----------------------------------------|----------------------------------------|----------------------|-----------------------------|
| 2020 | 3,315,350 | 1,226,542 | 1,260,988 | 5,802,880 |
| 2021 | 3,412,525 | 1,286,542 | 1,262,788 | 5,961,855 |
| 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 | <u>\$ 42,457,602</u> | <u>\$ 12,421,943</u> | <u>\$ 31,490,622</u> | <u>\$ 69,993,888</u> |

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 | Enterprise Fund | Financial Aid Fund | Special Revenue Fund | General Fund | Total Transfers-in |
| Instruction | (\$896,659) | ABS, Community Learning, and Small Business Administration support | \$856,659 | | | | | \$40,000 | | \$896,659 |
| Instructional Support | (\$250,276) | Faculty professional improvement, sabbatical, accreditation and instructional equipment. | \$230,876 | \$19,400 | | | | | | \$250,276 |
| Student Services | (\$1,250) | Student honors | \$1,250 | | | | | | | \$1,250 |
| College Support Services | (\$217,916) | Innovation, administrative & classified training, and foundation staff support | \$217,916 | | | | | | | \$217,916 |
| Campus Services | (\$217,793) | Repair & replacement | | \$217,793 | | | | | | \$217,793 |
| Financial Aid | (\$182,182) | College work study and scholarship match. | | | | | \$182,182 | | | \$182,182 |
| Total General Fund Transfers | (\$1,766,076) | | | | | | | | | \$1,766,076 |
| Fund | Non-General Funds | Purpose of Transfers | | | | | | | | |
| Reserve Fund | (\$450,000) | General fund support. | | | | | | | \$450,000 | \$450,000 |
| Enterprise Fund | (\$1,711,588) | Bookstore general fund support, residence hall debt service, and Wickiup Hall operating support | | | \$1,261,588 | \$100,000 | | | \$350,000 | \$1,711,588 |
| Auxiliary Fund | (\$1,489,000) | Faculty professional improvement, student government clubs and programs, and general fund support. | \$144,000 | | | | | | \$1,345,000 | \$1,489,000 |
| Internal Service Fund | (\$15,000) | General fund support. | | | | | | | \$15,000 | \$15,000 |
| Financial Aid Fund | (\$50,000) | College match on work study | | | | | \$50,000 | | | \$50,000 |
| Capital Projects Fund | (\$100,000) | Repair and Replacement fund support | | \$100,000 | | | | | | \$100,000 |
| Total Non-General Fund Transfers | (\$3,815,588) | | | | | | | | | \$3,815,588 |
| Total Interfund Transfers | (\$5,581,664) | | \$1,450,701 | \$337,193 | \$1,261,588 | \$100,000 | \$232,182 | \$40,000 | \$2,160,000 | \$5,581,664 |

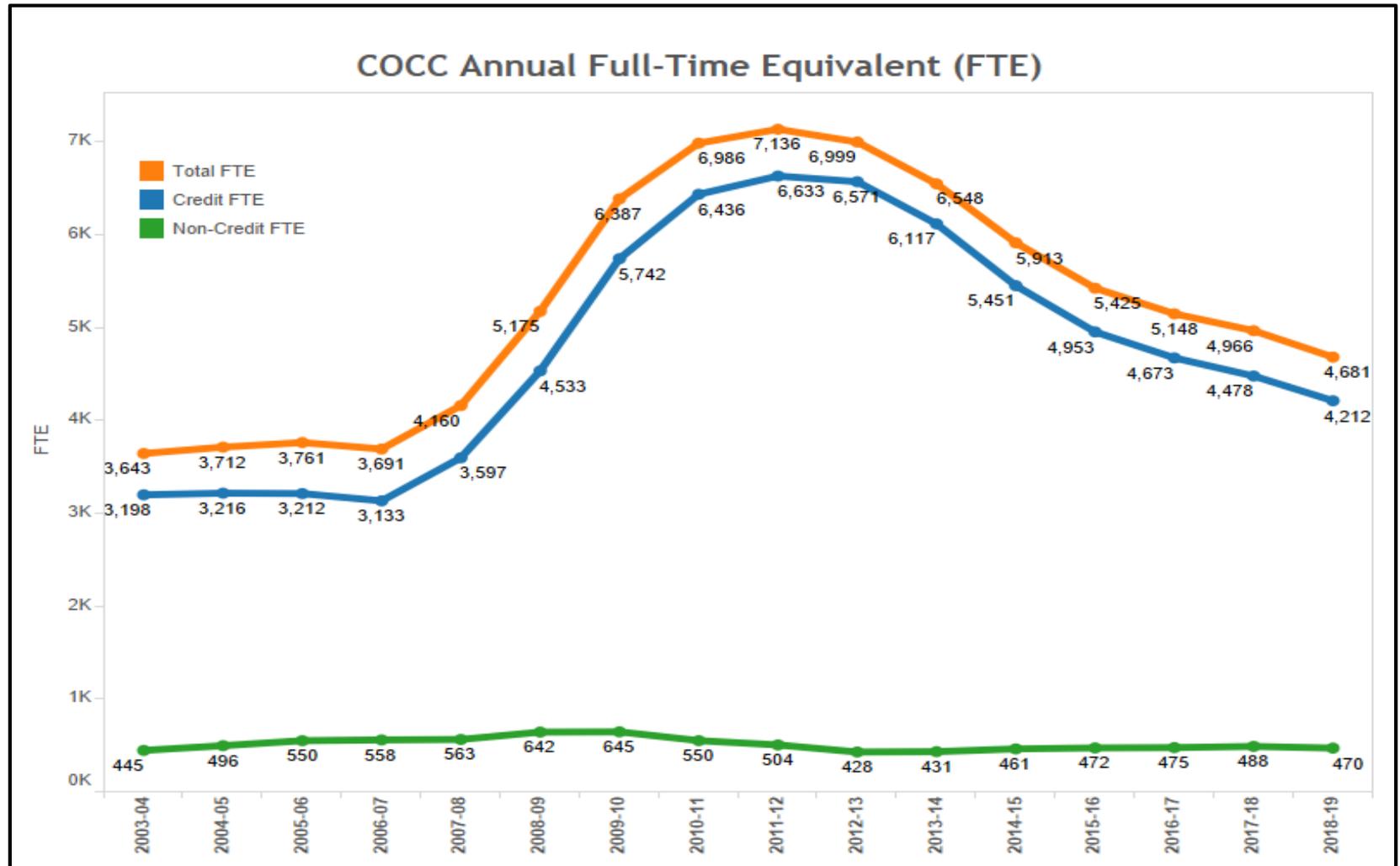
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures.

| <u>#</u> | <u>Description</u> | <u>Amount</u> |
|----------|--------------------------------------------------------------|------------------|
| 1 | Veterinary Tech Lab - replace laptop | \$ 3,151 |
| 2 | Campus Services - Ergonomic moving cart with 2000# capacity. | 1,694 |
| 3 | Campus Public Safety - Centralized Video Technology System. | 16,000 |
| 4 | Social Science - replace classroom equipment. | 21,620 |
| 5 | Admissions & Records - update waiting area furnishings. | <u>5,000</u> |
| | Total Approved Capital Equipment Purchases | <u>\$ 47,465</u> |

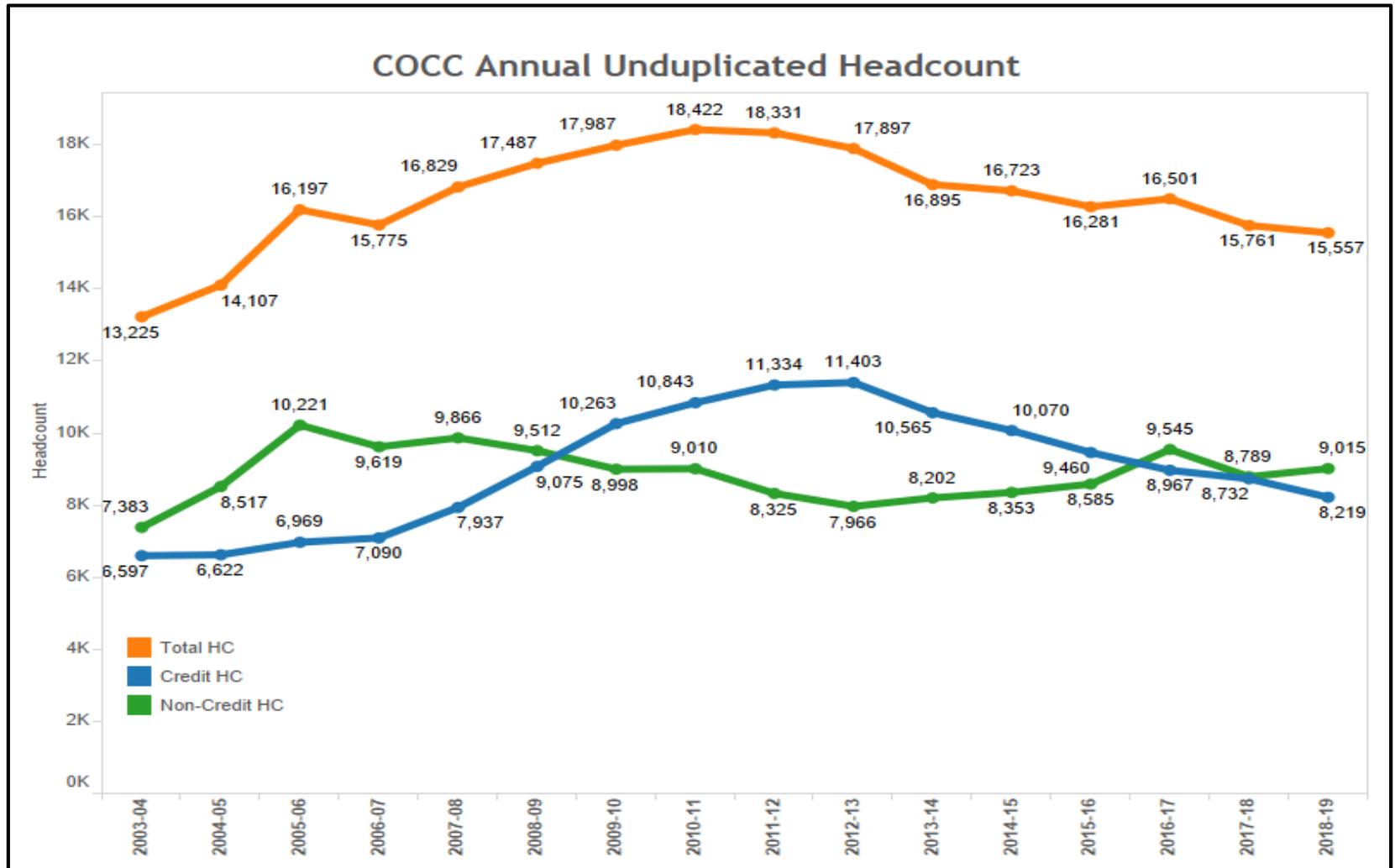
Enrollment Graph

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

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Tonya McKiernan**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC - Legals

Case:

Legal Description: LEGAL NOTICE, 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 ...

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

3/19/19 Page B8

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 19 day of March, 2019.

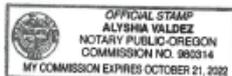
Tonya McKiernan
Signature

AdName: 21016803A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 19 day of Mar, 2019 by *Tonya McKiernan*

Alyshia Valdez
Notary Public for Oregon



No. _____
In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____
By _____
From the Office of _____
Attorney for _____

LEGAL NOTICE
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 19th day of April 2019 at 5:45 p.m. in the Cascade Gateway Restaurant, 2555 NW Corvallis Village Way, Bend, Oregon for the purpose of receiving budget and budget documents of said District for the fiscal year 2019-20.

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 at the location. **Resistant at the time of the meeting.**
Dr. Shirley Metcalf
Chief Executive and Budget Officer
Published in the Bulletin
March 19, 2019
Tanya McKiernan

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Tonya McKiernan**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

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Acct Name: COCC - Legals

Case:

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4/3/19 Page B7

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 3 day of April, 2019.

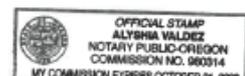
Tonya McKiernan
Signature

AdName: 21019440A

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 3 day of April, 2019 by *Tonya McKiernan*

Alyshia Valdez
Notary Public for Oregon



No. _____
In the _____ Court of the

STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____
By _____
From the Office of _____
Attorney for _____

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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 at the location. **Resistant at the time of the meeting.**
Dr. Shirley Metcalf
Chief Executive and Budget Officer
Published in the Bulletin
March 19, 2019
Tanya McKiernan

Form CC-1

| FORM CC-1 | | NOTICE OF BUDGET HEARING | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|-------------------------------------------------------|--|
| <p>A public meeting of the Central Oregon Community College will be held on June 12, 2019 at 6:15 pm at COCC Crook County Open Campus, 510 SE Lynn Blvd, Prineville, OR 97754. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Central Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at The President's office between the hours of 8:00 am and 6:00 pm. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:</p> | | | | |
| <p>Contact: Usa Bloyer, Director of Fiscal Services Telephone: 541-983-7711 Email: lbloyer@cocc.edu</p> | | | | |
| FINANCIAL SUMMARY - RESOURCES | | | | |
| TOTAL OF ALL FUNDS | Actual Amount Last Year 2017-18 | Adopted Budget This Year 2018-19 | Approved Budget Next Year 2019-20 | |
| Beginning Fund Balance | \$30,274,640 | \$26,380,010 | \$25,891,370 | |
| Current Year Property Taxes, other than Local Option Taxes | \$19,600,611 | \$20,172,828 | \$21,505,061 | |
| Current Year Local Option Property Taxes | | | | |
| Tuition and Fees | \$20,496,898 | \$20,681,853 | \$21,488,134 | |
| Other Revenue from Local Sources | \$2,311,335 | \$2,692,552 | \$3,761,535 | |
| Revenue from State Sources | \$12,629,400 | \$14,027,411 | \$11,717,724 | |
| Revenue from Federal Sources | \$8,763,329 | \$12,709,750 | \$9,233,920 | |
| Interfund Transfers | \$6,539,881 | \$6,739,840 | \$5,581,664 | |
| All Other Budget Resources | \$9,271,619 | \$10,494,205 | \$10,505,177 | |
| Total Resources | \$109,887,713 | \$113,898,449 | \$109,724,585 | |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | | |
| Personnel Services | \$42,625,551 | \$45,913,130 | \$47,055,669 | |
| Materials & Services | \$11,532,800 | \$17,139,525 | \$17,665,690 | |
| Financial Aid | \$12,518,998 | \$17,612,497 | \$13,334,957 | |
| Capital Outlay | \$2,432,377 | \$3,556,500 | \$3,142,900 | |
| Debt Service | \$5,496,938 | \$5,643,181 | \$5,802,880 | |
| Interfund Transfers | \$6,539,881 | \$6,739,840 | \$5,581,664 | |
| Operating Contingency | \$0 | \$800,000 | \$800,000 | |
| All Other Expenditures | | | | |
| Unappropriated Ending Fund Balance & Reserves | \$28,741,168 | \$16,493,776 | \$16,341,385 | |
| Total Requirements | \$109,887,713 | \$113,898,449 | \$109,724,585 | |
| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | | |
| Instruction | \$26,318,979 | \$28,678,476 | \$29,817,155 | |
| FTE | 311.9 | 300.7 | 290.8 | |
| Instructional Support | \$4,220,335 | \$5,161,057 | \$5,254,328 | |
| FTE | 42.4 | 46.4 | 47.9 | |
| Student Services other than Student Loans and Financial Aid | \$7,298,483 | \$9,066,242 | \$9,105,606 | |
| FTE | 51.3 | 57.7 | 55.8 | |
| Student Loans and Financial Aid | \$12,567,275 | \$17,688,790 | \$13,376,975 | |
| FTE | 8.2 | 8.8 | 8.8 | |
| Community Services | \$388,451 | \$999,873 | \$1,452,940 | |
| FTE | 2.0 | 6.1 | 4.3 | |
| Support Serv. other than Facilities Acquisition and Construction | \$16,360,061 | \$17,890,754 | \$18,460,387 | |
| FTE | 142.3 | 135.4 | 131.7 | |
| Facilities Acquisition and Construction | \$1,956,132 | \$4,736,460 | \$3,731,265 | |
| FTE | 0.5 | 1.0 | 1.0 | |
| Interfund Transfers | \$6,539,881 | \$6,739,840 | \$5,581,664 | |
| Debt Service | \$5,496,938 | \$5,643,181 | \$5,802,880 | |
| Operating Contingency | \$0 | \$800,000 | \$800,000 | |
| Unappropriated Ending Fund Balance and Reserves | \$28,741,168 | \$16,493,776 | \$16,341,385 | |
| Total Requirements | \$109,887,713 | \$113,898,449 | \$109,724,585 | |
| Total FTE | 558.6 | 556.1 | 540.3 | |
| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING * | | | | |
| | | | | |
| PROPERTY TAX LEVIES | | | | |
| | Rate or Amount Imposed Last Year 2017-18 | Rate or Amount Imposed This Year 2018-19 | Rate or Amount Approved Next Year 2019-20 | |
| Permanent Rate Levy (Rate Limit .6204 per \$1,000) | 0.6204 | 0.6204 | 0.6204 | |
| Local Option Levy | | | | |
| Levy For General Obligation Bonds | \$3,321,151 | \$3,248,463 | \$3,358,795 | |
| STATEMENT OF INDEBTEDNESS | | | | |
| LONG TERM DEBT | Estimated Debt Outstanding July 1 | | Estimated Debt Authorized, But Not Incurred July 1 | |
| General Obligation Bonds | \$31,855,000 | | | |
| Other Bonds | \$26,694,725 | | | |
| Other Borrowings | \$47,127 | | | |
| Total | \$58,596,852 | | | |
| * If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines. | | | | |

Form ED-50

| Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts | | | | FORM ED-50 2019-2020 | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------|--------------------------------|------------------------------------------------------------------|-------------|
| To assessor of Deschutes, Jefferson, Crook, Klamath, Wasco, and Lake County | | | | | |
| <ul style="list-style-type: none"> • File no later than JULY 15. • Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet. | | | | <input type="checkbox"/> Check here if this is an amended form. | |
| The <u>Central Oregon Community College</u> has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of <u>Deschutes, Jefferson, Crook</u> County. The property tax, fee, charge or assessment is categorized as stated by this form. | | | | | |
| District Name: <u>Klamath, Wasco, and Lake</u> | | | | | |
| <u>2600 NW College Way</u> Mailing Address of District | | <u>Bend</u> City | | <u>OR 97703</u> State Zip | |
| <u>Lisa Bloyer</u> Contact Person | | <u>Director of Fiscal Services</u> Title | | <u>(541) 383-7711</u> Daytime Telephone | |
| Date Submitted: <u>6/13/19</u> | | Contact Person E-mail: <u>Lbloyer@cocc.edu</u> | | | |
| CERTIFICATION - You must check one box. | | | | | |
| <input checked="" type="checkbox"/> The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee. | | | | | |
| <input type="checkbox"/> The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456. | | | | | |
| 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 | | Excluded from Measure 5 Limits Amount of Levy | |
| 2. Local option operating tax | 2 | | | | |
| 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. | | | | | \$3,358,795 |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . 4c. | | | | | \$3,358,795 |
| 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 | |
| | | | | | |
| | | | | | |
| | | | | | |
| 150-504-075-0 (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



Board Meeting Date: June 12, 2019
Exhibit No.: 7.a
Approval: X Yes ___ No ___
Motion: ___

Central Oregon Community College Board of Directors: Resolution

| | |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Subject | Adopt the College Budget for 2019-20 |
| Strategic Plan Connection | Institutional Efficiency Strengthen systems, policies and procedures to create more proactive, responsive and effective internal processes. |
| Prepared By | David Dona, Chief Financial Officer |

A. Background

The Budget Committee discussions for the 2019-20 budget focused on the State's biennium appropriation for the community college support fund (CCSF), property taxes, student enrollment, PERS rates, tuition and fees, health insurance costs, and unfunded mandates. No changes are proposed to the budget approved by the Central Oregon Community College Budget Committee on May 8, 2019. The Board of Directors has the power to adjust the resources and expenditures as approved by the Budget Committee. However, the governing body's power to change the approved budget is limited. The Board can reduce or even eliminate expenditures in a fund, but expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. In addition, the Board cannot increase the property tax rate or amount approved by the Budget Committee. If the governing body wants to exceed either of these limits, it must publish a revised financial summary and budget hearing notice, and hold another budget hearing [ORS 294.435].

B. Options

- 1) Adopt the budget at this time.
- 2) Do not adopt the budget at this time.

C. Timing

The budget must be adopted before July 1, 2019 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 adopt the Budget for fiscal year 2019-20 in the aggregate amount of \$93,383,200 (total of all funds) approved by the Budget Committee on May 8, 2019.

Appropriation Resolution



Board Meeting Date: June 12, 2019
 Exhibit No.: 7.b
 Approval: X Yes ___ No
 Motion: ___

Central Oregon Community College Board of Directors: Resolution

| | |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Subject | Make Appropriations for the 2019-20 Budget |
| Strategic Plan Connection | Institutional Efficiency Strengthen systems, policies and procedures to create more proactive, responsive and effective internal processes. |
| 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 | \$ 26,860,750 | |
| Student Services | 5,037,355 | |
| College Support Services | 5,892,468 | |
| Campus Services | 4,926,419 | |
| Information Technology Services | 4,688,710 | |
| Financial Aid | 295,079 | |
| Contingency | 800,000 | |
| Total General Fund | | \$ 48,500,781 |

DEBT SERVICE FUND

| | | |
|--------------------------------|--------------|---------------------|
| Principal | \$ 2,553,324 | |
| Interest | 3,249,556 | |
| Materials and Services | 600 | |
| Total Debt Service Fund | | \$ 5,803,480 |

CAPITAL PROJECTS FUND

| | | |
|------------------------------------|-----------|---------------------|
| Personnel Services | \$ 86,865 | |
| Materials and Services | 1,640,000 | |
| Capital Outlay | 2,004,400 | |
| Transfers Out | 100,000 | |
| Total Capital Projects Fund | | \$ 3,831,265 |

Appropriation Resolution

Board Meeting Date: June 12, 2019
 Exhibit No.: 7.b
 Approval: X Yes ___ No
 Motion: ___

| | | |
|-----------------------------------------|------------------|---------------|
| <u>ENTERPRISE FUND</u> | | |
| Personnel Services | \$ 1,068,259 | |
| Materials and Services | 3,951,756 | |
| Capital Outlay | 70,000 | |
| Transfers Out | <u>1,711,588</u> | |
| Total Enterprise Fund | | \$ 6,801,603 |
| <u>INTERNAL SERVICE FUND</u> | | |
| Personnel Services | \$ 67,300 | |
| Materials and Services | 181,000 | |
| Capital Outlay | 6,000 | |
| Transfers Out | <u>15,000</u> | |
| Total Internal Service Fund | | \$ 269,300 |
| <u>RESERVE FUND</u> | | |
| Materials and Services | \$ 25,000 | |
| Transfers Out | <u>450,000</u> | |
| Total Reserve Fund | | \$ 475,000 |
| <u>SPECIAL REVENUE FUND</u> | | |
| Federal Grant Programs | \$ 1,456,920 | |
| State Grant Programs | 407,724 | |
| Other Grant Programs | 221,856 | |
| Contracts | 794,254 | |
| New Programs | <u>1,000,000</u> | |
| Total Special Revenue Fund | | \$ 3,880,754 |
| <u>AUXILIARY FUND</u> | | |
| Self-Sustaining Activities | \$ 2,725,694 | |
| Non-General Fund Instruction | 6,037,409 | |
| Revolving Activities | 930,122 | |
| Contractual & Administrative Provisions | <u>700,817</u> | |
| Total Auxiliary Fund | | \$ 10,394,042 |

Appropriation Resolution

Board Meeting Date: June 12, 2019
Exhibit No.: 7.b
Approval: X Yes ___ No
Motion: ___

FINANCIAL AID FUND

| | | |
|---------------------------------|---------------|---------------|
| Federal Programs | \$ 7,906,000 | |
| State Programs | 3,800,000 | |
| Institutional Programs | 1,680,000 | |
| Other Programs | <u>28,975</u> | |
| Total Financial Aid Fund | | \$ 13,414,975 |

TRUST & AGENCY FUND

| | | |
|--------------------------------------|------------------|-----------|
| Materials and Services | <u>\$ 12,000</u> | |
| Total Trust & Agency Fund | | \$ 12,000 |

Total Budget Appropriation \$ 93,383,200

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, 2019 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 \$93,383,200.

Property Tax Levy Resolution



Board Meeting Date: June 12, 2019
 Exhibit No.: 7.c
 Approval: X Yes ___ No
 Motion: ___

Central Oregon Community College Board of Directors: Resolution

| | |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Subject | Impose and Categorize taxes for 2019-20 |
| Strategic Plan Connection | Institutional Efficiency Strengthen systems, policies and procedures to create more proactive, responsive and effective internal processes. |
| 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 | | \$3,358,795 |

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, 2019 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 2019-20 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$3,358,795 for voter approved general obligation bonds debt service for the tax year 2019-20. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.