



CENTRAL OREGON COMMUNITY COLLEGE
BUDGET DOCUMENT
FISCAL YEAR 2020 – 2021



CENTRAL OREGON
community college

Table of Contents

College History and Overview	3	Special Revenue Fund.	60
Mission, Vision and Core Themes.	9	Auxiliary Fund.	68
Budget Committee	10	Financial Aid Fund.	77
Administrative Organizational Chart.	11	Trust and Agency Fund.	82
Fund Types.	12	Appendix.	85
Revenue Resources	14	Long-Term Debt Service.	86
Organizational Units.	15	Summary of Transfers.	87
Budget Process.	16	Budgeted Capital Expenditures.	88
President's Budget Message.	17	Student Enrollment Graph by FTE.	89
Consolidated Budget	21	Student Enrollment Graph by Headcount.	90
General Fund	25	Publication Notices.	91
Debt Service Fund.	42	Form CC-1.	93
Capital Projects Fund.	45	Form ED-50.	95
Enterprise Fund.	49	Budget Resolution.	96
Internal Service Fund.	54	Appropriation Resolution.	97
Reserve Fund	57	Property Tax Levy Resolution.	100

College History and Overview

HISTORY

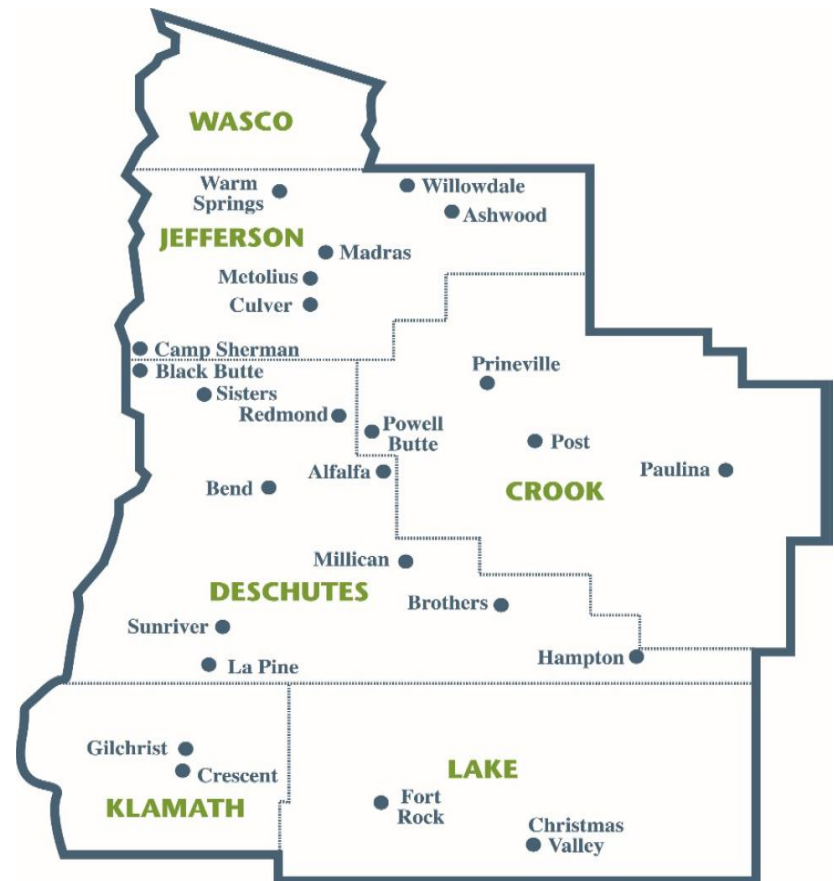
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original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

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

OUR DISTRICT

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

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



College History and Overview

OUR CAMPUSES

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

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

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

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

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

OUR STUDENTS

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

College History and Overview

OUR FACULTY

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

COCC FOUNDATION

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

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

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

CONTINUING EDUCATION

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

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

College History and Overview

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

SMALL BUSINESS DEVELOPMENT CENTER

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

In addition, the SBDC offers:

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

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

ADULT BASIC SKILLS (ABS)

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

College History and Overview

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

BARBER LIBRARY

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

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

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

College History and Overview

ACCREDITATION

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

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

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

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

Mission, Vision, and Core Themes

MISSION STATEMENT

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

- Internal Connections
- External Connections
- Innovation

VISION STATEMENT

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

OUR VALUES

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

Budget Committee

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

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2021
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	6/30/2023
Bruce Abernethy	6	Bend	6/30/2023
Oliver Tatom	7	La Pine	6/30/2023

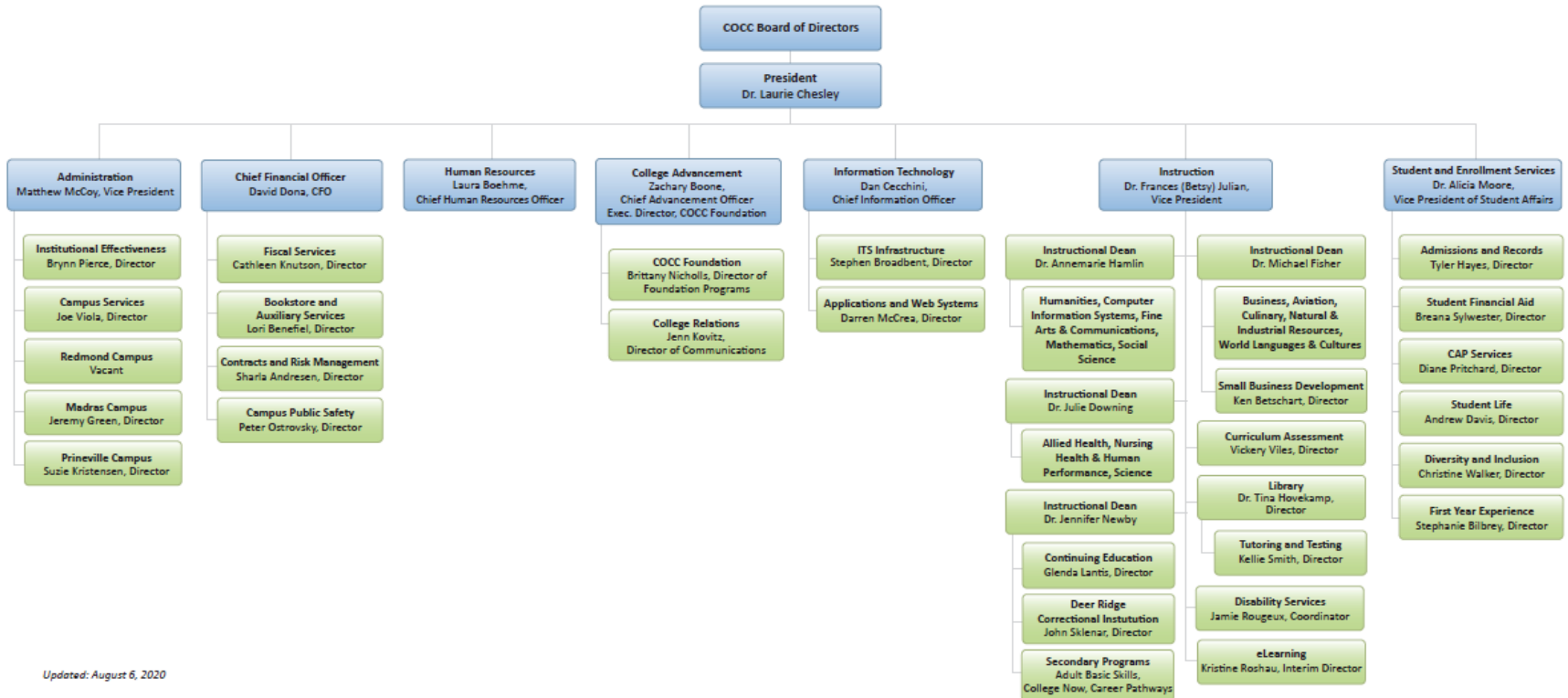
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Doug Ertner	1	Redmond	6/30/2020
Mark Copeland	2	Prineville	6/30/2022
Richard Hurd	3	Redmond	6/30/2021
Gayle McConnell	4	Bend	6/30/2022
Jasmine Barnett	5	Bend	6/30/2021
Roger Detweiler	6	Sisters	6/30/2020
Harry Hamilton	7	La Pine	6/30/2022

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

Administrative Organizational Chart

Administrator Organizational Chart Central Oregon Community College



Updated: August 6, 2020

Fund Types

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

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

- *General Fund*

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

- *Debt Service Fund*

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

- *Capital Projects Fund*

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

- *Internal Service Fund*

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

- *Reserve Fund*

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

- *Special Revenue Fund*

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

Fund Types

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

Resources

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

Organizational Units

The College is structured into the following organizational units:

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

Budget Process

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

Listed below are the required budgeting steps:

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

2020/21 Budget Calendar



President's Budget Message

Introduction

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

Current Year Budget

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

- **Property Taxes:** Property tax revenue represents the largest source of operating funds. Property tax revenue has steadily increased the past eight years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$17.6 million is \$120 thousand below budget as the imposed tax growth rate of 5.3% was .7% below the budgeted growth rate of 6.0%. The prior year property tax revenue of \$575 thousand is \$150 thousand over budget due to higher than anticipated collection rate and higher tax assessments.
- **Tuition and Fees:** This year's 5.0% projected students enrollment decline represents the eighth consecutive year of decreasing enrollment of credit students and represents a 43% drop from the 2012 peak enrollment. The enrollment decline of 5.1% is .1% higher than the budgeted decline of 5.0%. This higher than anticipated enrollment decline produced total tuition revenue of \$14.9 million, \$1,500 below budget. Student fee revenue of \$2.5 million is \$366 thousand below budget due to the elimination of the \$3/credit college support fee. This fee was linked to

various levels of state funding for community colleges and its elimination saved students over \$300 thousand for the year.

- **State Aid:** The release of the Governor's Recommended Budget (GRB) in March for the 2019-21 biennium included two starkly different paths for Oregon's Community Colleges. Governor Brown's "base budget" of \$543 million represented a 4.3 percent decline in State funding compared to the previous biennium. This level of funding assumed no new revenue to the State and makes deep cuts to both community colleges and public universities. The Governor also presented an "investment budget" of \$647 million (+13.5%). The \$647 million is the funding level recommended by the Higher Education Coordinating Commission (HECC) as the current service level (CSL) funding necessary to maintain existing programs and services. Funding was contingent upon a \$2 billion revenue package. The recommended budget released by the Ways and Means Co-Chairs included five percent cuts to much of the overall State's general fund budget, though not to community colleges. The Co-Chairs recommend funding community colleges at \$590.6 million, a 3.6% increase from the \$570 million in the 2017-2019 biennium. A \$590.6 million allocation would result in an approximate \$56 million statewide community college funding gap based on CSL projections, requiring significant program and service cuts, as well as tuition increases that at many colleges would reach into double digits. The close of session budget for the community college support fund (CCSF) was \$640.9 million, \$50.9 million (8.6%) higher than was forecasted for budget development purposes. This increase to the CCSF produced total funding for COCC of \$8.8 million, \$1.3 million (17.9%) over budgeted state aid support.
- **Operating Expenditures:** Given the degree of uncertainty, the College is facing with the impacts from the COVID-19 Corona pandemic, President Chesley instituted a spending freeze on all non-essential spending beginning March 2020. The current financial forecast reflects a salary savings of \$1.1 million, payroll assessment savings of \$1.2 million, and materials and supplies savings of \$999 thousand, for a total operating savings of \$3.3 million. The salary savings reflect position vacancies, retirements, reduced contracts and reduced use of part-time employees. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers compensation insurance, life insurance,

President's Budget Message

etc.) with health insurance being the largest. The current year's savings in health insurance is a combination of factors: staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower cost plan options. MODA, the health insurance provider for the State of Oregon and for COCC, redesigned its group health insurance plans, holding down the premium costs and benefit levels for employees. The material and services savings include the unspent budgeted \$800 thousand operating contingency and savings from non-essential spending freeze.

2020-21 Budget

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

Goals and Guiding Principles:

Goals

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

Guiding Principles

- Maintain best practices with respect to teaching and learning and student access and success;
- Continue work toward strategic goals (in current and future Strategic Visioning and Planning);

- Increase resources and revenue generating operations and activities: Continuing Education programs, grant funded initiatives, summer conferences; and
- Limit the impact to employees where possible.

Considerations:

Enrollment:

- Following the recession and the resulting unprecedented enrollment growth (2006–07 through 2011–12), COCC's enrollment declined each of the past eight years as the economy thrived. All indicators predicted a strong economy in Central Oregon for the next several years; however, within a couple of weeks, the global COVID-19 pandemic has had a catastrophic impact on the economy and employment levels. It is difficult to predict near-term and long-term impacts the pandemic will have on the economy. Community college enrollments tend to be countercyclical with the economy, as unemployment serves as a primary driver for enrollment at community colleges. The proposed budget incorporates a 3% decline in student enrollment for 2020-21.
- OSU-Cascades: OSU-Cascades began offering 100- and 200-level courses in fall 2015 and opened its own campus the following year. During that same three-year period, the number of credits taken by dually admitted students declined by nearly 40%.
- Oregon Promise (OP): OP began in fall 2016. In fall 2020, it is expected that over 650 new and returning students will continue to receive OP support. While it appears that OP has a positive affect student recruitment, it also has a positive impact on student retention – an often-overlooked aspect of enrollment and budgeting.

Student Success:

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

President's Budget Message

Unfunded State Mandates:

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

Approved Building Funding:

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

Buildings and Facility Maintenance:

The College has added nine buildings to its inventory since 2006 (Culinary, Science, Health Careers, Madras, Prineville, Redmond Technology Center, Coats Campus Center, Wickiup Hall and now Cascades Hall), and remodeled many other College facilities – all of which require ongoing operational support and facility maintenance. The combined square footage of facilities at all campuses is over 660,000 square feet. Although each year the College dedicates funds for maintenance in the general fund budget process, it is estimated that deferred maintenance exceeds \$12.0 million.

Real Estate as an Alternative Revenue Stream:

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

Technology Investments:

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

Process and Outcomes:

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

Approved funding requests.

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

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

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

Long-Term Outlook

The global COVID-10 Corona pandemic is in its early stages and the long-term impacts to the College are difficult to predict. However, the College has a long history of strong financial management, conservative budgeting practices and adequate levels of reserves, so we will remain well positioned to manage through this period of uncertainty and environment of lean resources, and rising costs.

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

President's Budget Message

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

Sincerely,

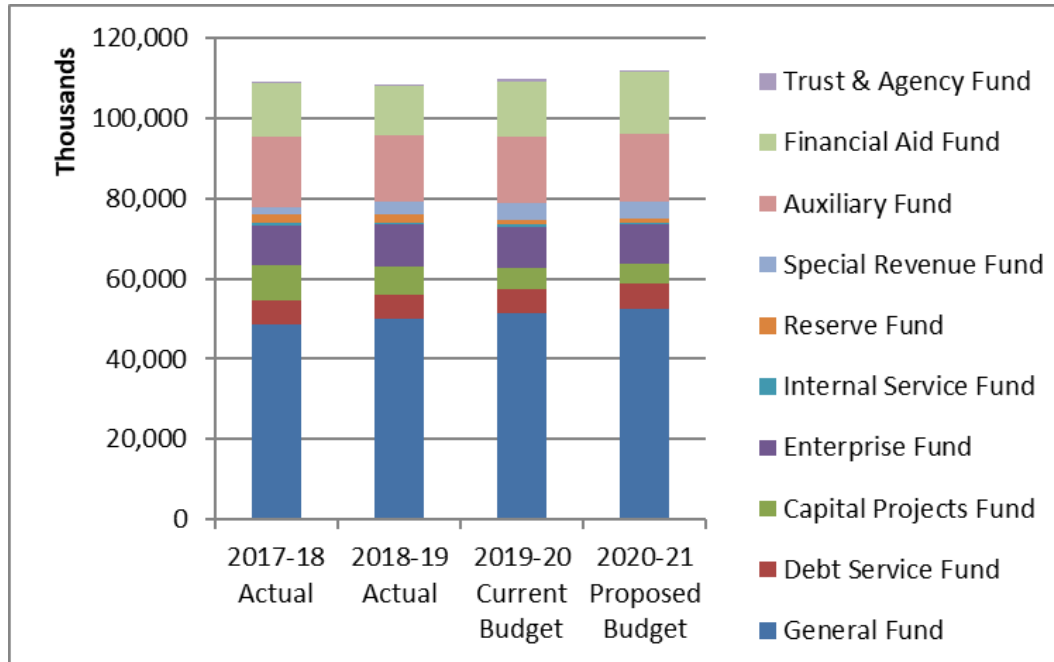
Laurie Chelsey, Ph.D.

President

Consolidated Budget

Resources Graph – All Funds

Resources All Funds



Consolidated Budget

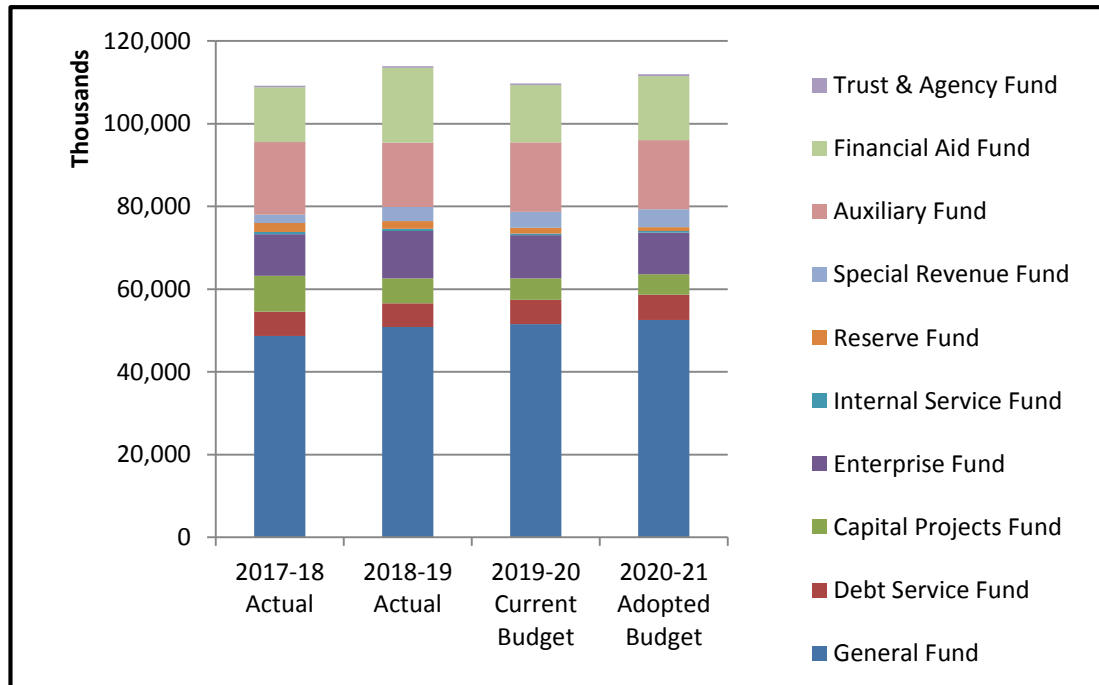
Resources Summary - All Funds

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
General Fund	\$ 48,711,446	\$ 50,086,095	\$ 51,529,100	\$ 52,510,000	\$ 52,510,000	\$ 52,510,000
Debt Service Fund	5,812,956	5,993,949	5,904,799	6,164,433	6,164,433	6,164,433
Capital Projects Fund	8,725,509	7,105,308	5,188,809	4,936,999	4,936,999	4,936,999
Enterprise Fund	10,060,834	10,284,643	10,419,395	10,060,982	10,060,982	10,060,982
Internal Service Fund	521,211	456,527	398,097	359,003	359,003	359,003
Reserve Fund	2,158,081	2,165,735	1,375,537	972,206	972,206	972,206
Special Revenue Fund	1,997,113	2,989,663	3,911,560	4,289,354	4,289,354	4,289,354
Auxiliary Fund	17,583,612	16,813,011	16,730,262	16,712,049	16,712,049	16,712,049
Financial Aid Fund	13,197,987	12,203,608	13,872,433	15,514,105	15,514,105	15,514,105
Trust & Agency Fund	382,922	387,710	394,593	419,117	419,117	419,117
Total Resources	<u>\$ 109,151,671</u>	<u>\$ 108,486,249</u>	<u>\$ 109,724,585</u>	<u>\$ 111,938,248</u>	<u>\$ 111,938,248</u>	<u>\$ 111,938,248</u>

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

Requirements Summary - All Funds

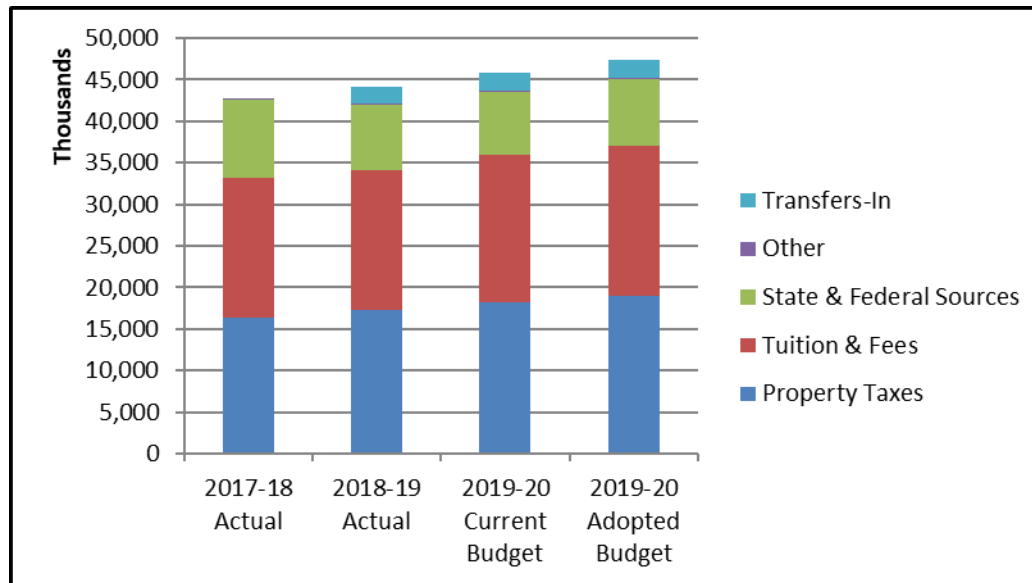
	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
General Fund	\$ 48,711,446	\$ 50,086,095	\$ 51,529,100	\$ 52,510,000	\$ 52,510,000	\$ 52,510,000
Debt Service Fund	5,812,956	5,993,949	5,904,799	6,164,433	6,164,433	6,164,433
Capital Projects Fund	8,725,509	7,105,308	5,188,809	4,936,999	4,936,999	4,936,999
Enterprise Fund	10,060,834	10,284,643	10,419,395	10,060,982	10,060,982	10,060,982
Internal Service Fund	521,211	456,527	398,097	359,003	359,003	359,003
Reserve Fund	2,158,081	2,165,735	1,375,537	972,206	972,206	972,206
Special Revenue Fund	1,997,113	2,989,663	3,911,560	4,289,354	4,289,354	4,289,354
Auxiliary Fund	17,583,612	16,813,011	16,730,262	16,712,049	16,712,049	16,712,049
Financial Aid Fund	13,197,987	12,203,608	13,872,433	15,514,105	15,514,105	15,514,105
Trust & Agency Fund	382,922	387,710	394,593	419,117	419,117	419,117
Total Requirements	\$ 109,151,671	\$ 108,486,249	\$ 109,724,585	\$ 111,938,248	\$ 111,938,248	\$ 111,938,248

General Fund

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

The General Fund Resources Graph by Type

General Fund Resources



General Fund

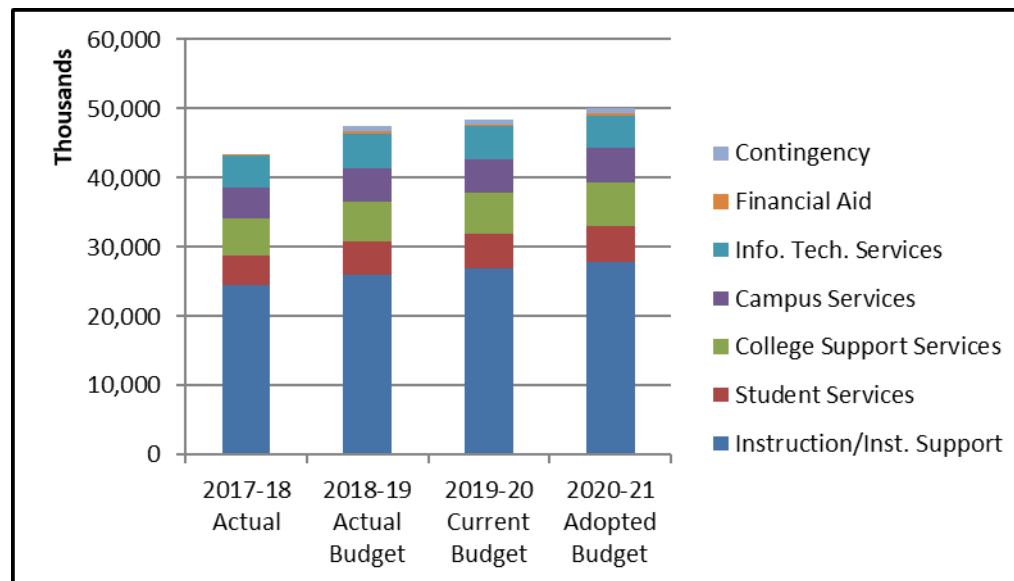
General Fund - Resources

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

General Fund

The General Fund Expenditures Graph by Function

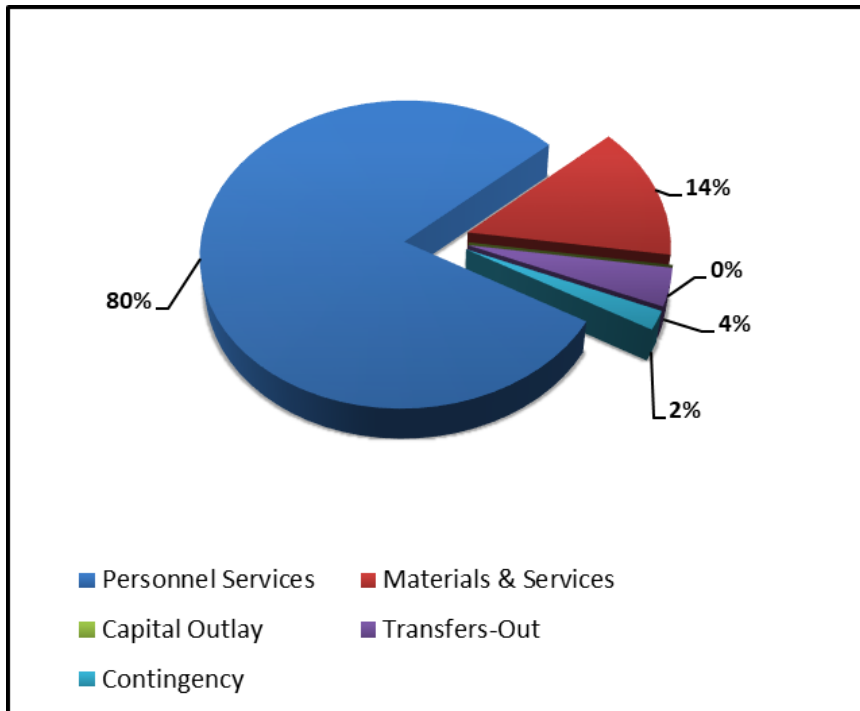
General Fund Expenditures



General Fund

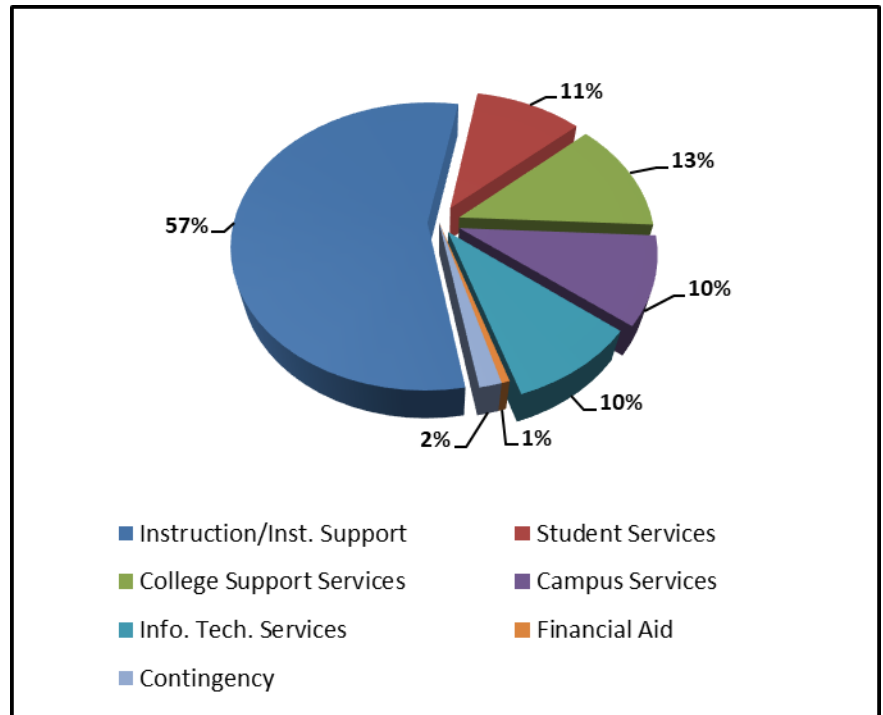
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Category

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

General Fund - Requirements by Category

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

General Fund - Requirements by Category

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

General Fund - Requirements by Category

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

General Fund - Requirements by Category

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

General Fund - Requirements by Category

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

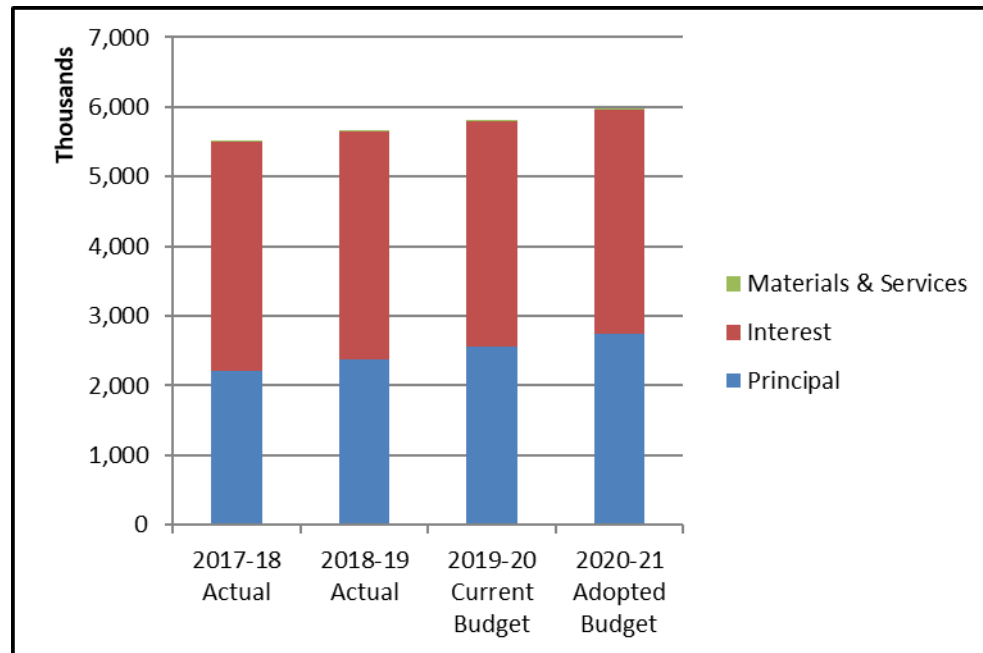
General Fund - Requirements by Category

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

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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 191,217	\$ 315,418	\$ 169,902	\$ 299,181	\$ 299,181	\$ 299,181
Tax Revenue - Current	3,168,545	3,176,754	3,174,061	3,240,223	3,240,223	3,240,223
Tax Revenue - Prior	77,895	69,513	70,000	70,000	70,000	70,000
PERS Reserve Charge	1,109,534	1,158,764	1,226,542	1,286,544	1,286,544	1,286,544
Interest Income	4,976	14,512	2,706	4,497	4,497	4,497
Transfers In	1,260,789	1,258,988	1,261,588	1,263,988	1,263,988	1,263,988
Total Resources	<u>\$ 5,812,956</u>	<u>\$ 5,993,949</u>	<u>\$ 5,904,799</u>	<u>\$ 6,164,433</u>	<u>\$ 6,164,433</u>	<u>\$ 6,164,433</u>
Requirements						
Principal Payments	\$ 2,210,884	\$ 2,373,470	\$ 2,553,324	\$ 2,740,746	\$ 2,740,746	\$ 2,740,746
Interest Payments	3,286,055	3,269,707	3,249,556	3,221,111	3,221,111	3,221,111
Materials and Services	600	600	600	600	600	600
Ending Fund Balance	315,417	350,172	101,319	201,976	201,976	201,976
Total Requirements	<u>\$ 5,812,956</u>	<u>\$ 5,993,949</u>	<u>\$ 5,904,799</u>	<u>\$ 6,164,433</u>	<u>\$ 6,164,433</u>	<u>\$ 6,164,433</u>

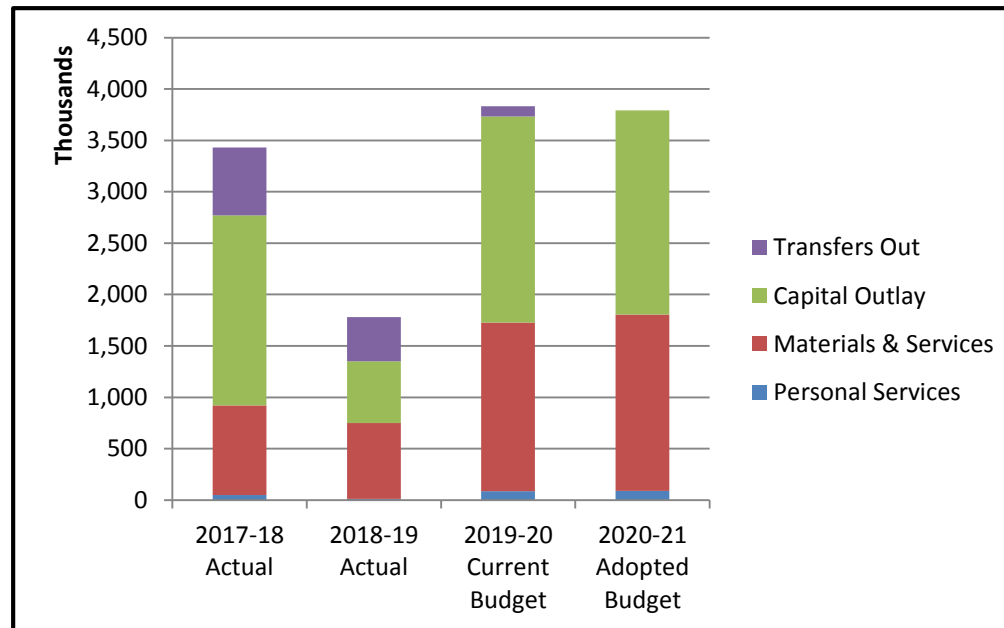
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Obligation Bonds	Fiscal Year 2020-21 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 297,830	\$	\$ 1,351	\$ 299,181
Tax Revenue - Current	3,240,223			3,240,223
Tax Revenue - Prior	70,000			70,000
PERS Reserve Charge		1,286,544		1,286,544
Interest Income	4,472		25	4,497
Transfers In			1,263,988	1,263,988
Total Resources	\$ 3,612,525	\$ 1,286,544	\$ 1,265,364	\$ 6,164,433
Requirements				
Principal Payments	\$ 1,955,000	\$ 310,746	\$ 475,000	\$ 2,740,746
Interest Payments	1,457,525	975,798	787,788	3,221,111
Materials and Services			600	600
Ending Fund Balance	200,000		1,976	201,976
Total Requirements	\$ 3,612,525	\$ 1,286,544	\$ 1,265,364	\$ 6,164,433

Capital Projects Fund

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

Capital Projects Fund Expenditures



**Central Oregon Community College
2020-21 Budget**

Capital Projects Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 6,940,689	\$ 5,295,150	\$ 4,790,867	\$ 4,577,801	\$ 4,577,801	\$ 4,577,801
Other Income	89,769					
Interest Income		126,090	60,749	49,649	49,649	49,649
Transfers In	1,695,051	1,684,068	337,193	309,549	309,549	309,549
Total Resources	<u>\$ 8,725,509</u>	<u>\$ 7,105,308</u>	<u>\$ 5,188,809</u>	<u>\$ 4,936,999</u>	<u>\$ 4,936,999</u>	<u>\$ 4,936,999</u>
Requirements						
Personnel Services	\$ 47,816	\$ 11,918	\$ 86,865	\$ 89,652	\$ 89,652	\$ 89,652
Materials and Services	872,684	739,359	1,640,000	1,715,000	1,715,000	1,715,000
Capital Outlay	1,849,769	599,966	2,004,400	1,987,400	1,987,400	1,987,400
Transfers Out	660,090	429,569	100,000			
Ending Fund Balance	5,295,150	5,324,496	1,357,544	1,144,947	1,144,947	1,144,947
Total Requirements	<u>\$ 8,725,509</u>	<u>\$ 7,105,308</u>	<u>\$ 5,188,809</u>	<u>\$ 4,936,999</u>	<u>\$ 4,936,999</u>	<u>\$ 4,936,999</u>

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Bookstore Construction</u>	<u>Life Cycle Technology Replacement</u>	<u>IT Server/ Infrastructure</u>	<u>Capital Equipment Fund</u>
Resources							
Beginning Fund Balance		\$ 1,960,000	\$ 332,000	\$ 197,248	\$ 412,601	\$ 458,182	\$ 138,787
Interest Income		19,515	5,566	2,576	3,721	4,080	1,567
Transfers In			282,149				
Total Resources		<u>\$ 1,979,515</u>	<u>\$ 619,715</u>	<u>\$ 199,824</u>	<u>\$ 416,322</u>	<u>\$ 462,262</u>	<u>\$ 140,354</u>
Requirements							
Personnel Services	1.0	\$ 89,652	\$	\$	\$	\$	\$
Materials and Services		800,000	200,000	100,000		350,000	\$ 25,000
Capital Outlay		800,000	110,000		400,000	100,000	75,000
Transfers Out							
Ending Fund Balance		289,863	309,715	99,824	16,322	12,262	40,354
Total Requirements	<u>1.0</u>	<u>\$ 1,979,515</u>	<u>\$ 619,715</u>	<u>\$ 199,824</u>	<u>\$ 416,322</u>	<u>\$ 462,262</u>	<u>\$ 140,354</u>

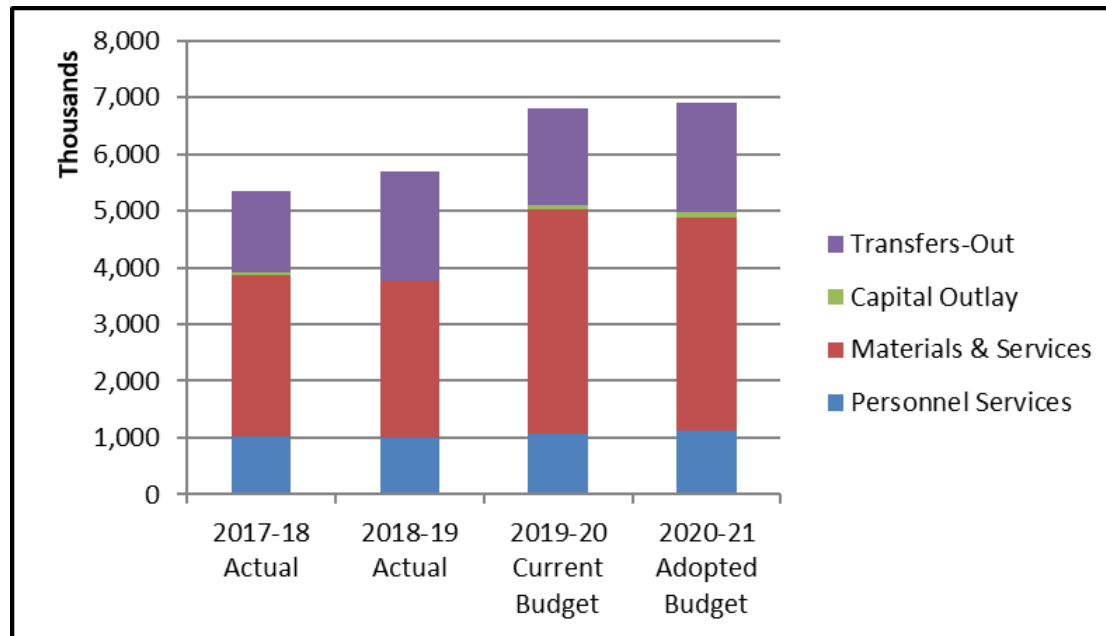
Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>Instructional Equipment</u>	<u>Campus Center Building</u>	<u>Chandler Remodel</u>	<u>Higher Ed Bldg. Maint and Repair</u>	<u>Miscellaneous Projects</u>	Fiscal Year 2020-21 ADOPTED Budget
Resources							
Beginning Fund Balance		\$ 11,156	\$ 417,157	\$ 143,670	\$ 293,101	\$ 213,899	\$ 4,577,801
Interest Income		195	5,550	1,639	2,723	2,517	49,649
Transfers In		27,400					309,549
Total Resources		<u>\$ 38,751</u>	<u>\$ 422,707</u>	<u>\$ 145,309</u>	<u>\$ 295,824</u>	<u>\$ 216,416</u>	<u>\$ 4,936,999</u>
Requirements							
Personnel Services		\$	\$	\$	\$	\$	\$ 89,652
Materials and Services				100,000		140,000	1,715,000
Capital Outlay		27,400	200,000		275,000		1,987,400
Transfers Out							
Ending Fund Balance		11,351	222,707	45,309	20,824	76,416	1,144,947
Total Requirements	<u>0.0</u>	<u>\$ 38,751</u>	<u>\$ 422,707</u>	<u>\$ 145,309</u>	<u>\$ 295,824</u>	<u>\$ 216,416</u>	<u>\$ 4,936,999</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

		Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Wickiup Hall							
Resources							
		\$ 597,325	\$ 531,932	\$ 200,000	\$ -	\$ -	\$ -
		10,421	7,398	2,000	1,033	1,033	1,033
		1,983,321	1,923,654	2,176,288	2,107,450	2,107,450	2,107,450
		11,242	14,963	2,500	-	-	-
		300,000	300,000	100,000	230,000	230,000	230,000
		<u>\$ 2,902,309</u>	<u>\$ 2,777,947</u>	<u>\$ 2,480,788</u>	<u>\$ 2,338,483</u>	<u>\$ 2,338,483</u>	<u>\$ 2,338,483</u>
Requirements							
	6.1	\$ 383,937	\$ 377,610	\$ 444,247	\$ 480,928	\$ 480,928	\$ 480,928
		522,556	526,535	557,206	582,931	582,931	582,931
		21,095			5,000	5,000	5,000
		1,442,789	1,461,488	1,261,588	1,263,988	1,263,988	1,263,988
		531,932	412,314	217,747	5,636	5,636	5,636
	6.1	<u>\$ 2,902,309</u>	<u>\$ 2,777,947</u>	<u>\$ 2,480,788</u>	<u>\$ 2,338,483</u>	<u>\$ 2,338,483</u>	<u>\$ 2,338,483</u>
Residence Hall Building Reserve							
Resources							
		\$ 193,480	\$ 347,302	\$ 543,623	\$ 554,746	\$ 554,746	\$ 554,746
		3,822	10,404	9,872	8,833	8,833	8,833
		150,000	187,500				
		<u>\$ 347,302</u>	<u>\$ 545,206</u>	<u>\$ 553,495</u>	<u>\$ 563,579</u>	<u>\$ 563,579</u>	<u>\$ 563,579</u>
Requirements							
		\$	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		347,302	545,206	453,495	463,579	463,579	463,579
	-	<u>\$ 347,302</u>	<u>\$ 545,206</u>	<u>\$ 553,495</u>	<u>\$ 563,579</u>	<u>\$ 563,579</u>	<u>\$ 563,579</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$ 68,104	\$ 166,717	\$ 150,000	\$ 198,966	\$ 198,966	\$ 198,966
Program Income		125,037	107,399	130,000	130,000	130,000	130,000
Interest Income		1,666	4,003	3,319	3,705	3,705	3,705
Total Resources		<u>\$ 194,807</u>	<u>\$ 278,119</u>	<u>\$ 283,319</u>	<u>\$ 332,671</u>	<u>\$ 332,671</u>	<u>\$ 332,671</u>
Requirements							
Personnel Services	0.1	\$ 2,849	\$ 2,738	\$ 2,484	\$ 2,484	\$ 2,484	\$ 2,484
Materials and Services		25,241	58,844	72,000	72,000	72,000	72,000
Transfers Out			40,000	25,000	30,000	30,000	30,000
Ending Net Working Capital		166,717	176,537	183,835	228,187	228,187	228,187
Total Requirements	<u>0.1</u>	<u>\$ 194,807</u>	<u>\$ 278,119</u>	<u>\$ 283,319</u>	<u>\$ 332,671</u>	<u>\$ 332,671</u>	<u>\$ 332,671</u>
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$ 61,331	\$ 94,432	\$ 111,469	\$ 206,194	\$ 206,194	\$ 206,194
Interest Income		1,101	2,404	1,729	519	519	519
Transfers In		32,000	15,000				
Total Resources		<u>\$ 94,432</u>	<u>\$ 111,836</u>	<u>\$ 113,198</u>	<u>\$ 206,713</u>	<u>\$ 206,713</u>	<u>\$ 206,713</u>
Requirements							
Materials and Services		\$ 94,432	\$ 111,836	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Ending Net Working Capital		94,432	111,836	63,198	156,713	156,713	156,713
Total Requirements	<u>-</u>	<u>\$ 94,432</u>	<u>\$ 111,836</u>	<u>\$ 113,198</u>	<u>\$ 206,713</u>	<u>\$ 206,713</u>	<u>\$ 206,713</u>

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$ 255,627	\$ 259,265	\$ 190,000	\$ -	\$ -	\$ -
Program Income		3,639					
Interest Income			5,403	2,258			
Total Resources		<u>\$ 259,266</u>	<u>\$ 264,668</u>	<u>\$ 192,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements							
Personnel Services		\$	\$	\$	\$	\$	\$
Materials and Services				20,000	-	-	-
Transfers Out			60,431				
Ending Net Working Capital		259,266	204,237	172,258			
Total Requirements	<u>-</u>	<u>\$ 259,266</u>	<u>\$ 264,668</u>	<u>\$ 192,258</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Food Service Operations							
Resources							
Beginning Net Working Capital		\$ 456,174	\$ 908,360	\$ 908,360	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Food Services		1,467,013	1,364,886	1,745,000	1,661,154	1,661,154	1,661,154
Interest Income		11,705	26,210	18,266	18,876	18,876	18,876
Total Resources		<u>\$ 1,934,892</u>	<u>\$ 2,299,456</u>	<u>\$ 2,671,626</u>	<u>\$ 2,830,030</u>	<u>\$ 2,830,030</u>	<u>\$ 2,830,030</u>
Requirements							
Personnel Services	0.6	\$ 78,014	\$ 75,926	\$ 78,476	\$ 83,625	\$ 83,625	\$ 83,625
Materials and Services		924,079	1,000,539	1,481,600	1,420,250	1,420,250	1,420,250
Capital Outlay		24,439	4,941	50,000	50,000	50,000	50,000
Transfers Out			70,000	125,000	250,000	250,000	250,000
Ending Net Working Capital		908,360	1,148,050	936,550	1,026,155	1,026,155	1,026,155
Total Requirements	<u>0.6</u>	<u>\$ 1,934,892</u>	<u>\$ 2,299,456</u>	<u>\$ 2,671,626</u>	<u>\$ 2,830,030</u>	<u>\$ 2,830,030</u>	<u>\$ 2,830,030</u>

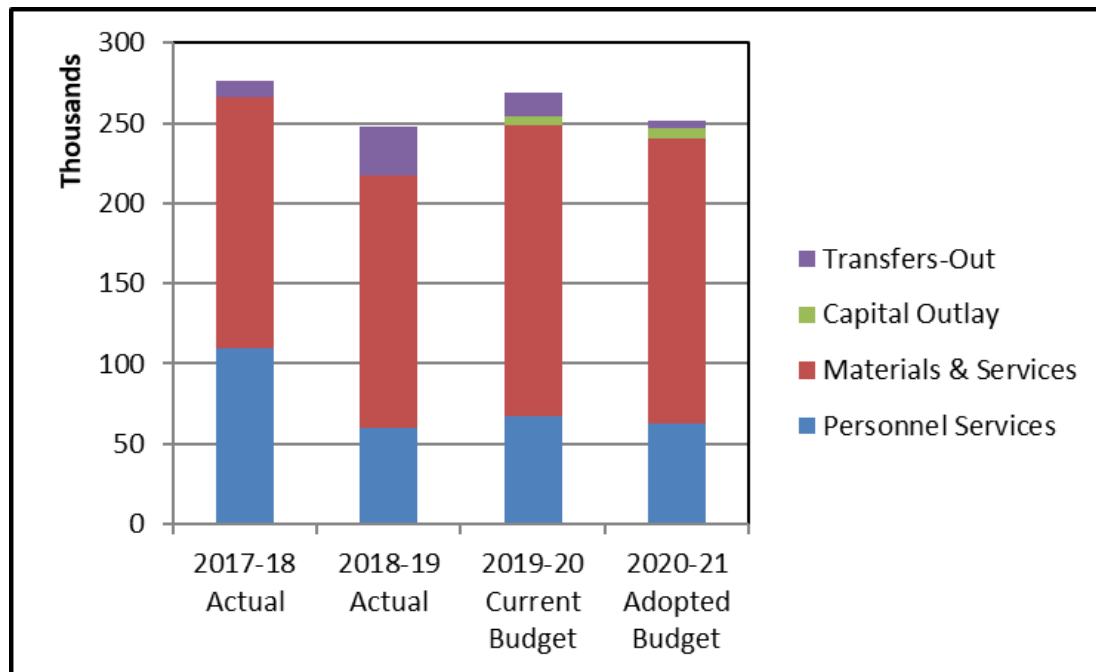
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 2,446,633	\$ 2,408,089	\$ 2,108,090	\$ 1,856,092	\$ 1,856,092	\$ 1,856,092
Bookstore Sales		1,853,663	1,557,233	1,980,000	1,906,276	1,906,276	1,906,276
Interest Income		27,530	42,089	36,621	27,138	27,138	27,138
Total Resources		<u>\$ 4,327,826</u>	<u>\$ 4,007,411</u>	<u>\$ 4,124,711</u>	<u>\$ 3,789,506</u>	<u>\$ 3,789,506</u>	<u>\$ 3,789,506</u>
Requirements							
Personnel Services	8.2	\$ 548,760	\$ 540,839	\$ 543,052	\$ 561,582	\$ 561,582	\$ 561,582
Materials and Services		1,370,720	1,179,123	1,670,950	1,535,400	1,535,400	1,535,400
Capital Outlay		258	79	20,000	20,000	20,000	20,000
Transfers Out			300,000	300,000	400,000	400,000	400,000
Ending Net Working Capital		2,408,088	1,987,370	1,590,709	1,272,524	1,272,524	1,272,524
Total Requirements	<u>8.2</u>	<u>\$ 4,327,826</u>	<u>\$ 4,007,411</u>	<u>\$ 4,124,711</u>	<u>\$ 3,789,506</u>	<u>\$ 3,789,506</u>	<u>\$ 3,789,506</u>
Enterprise Fund Total							
Beginning Net Working Capital		\$ 4,078,674	\$ 4,716,097	\$ 4,211,542	\$ 3,965,998	\$ 3,965,998	\$ 3,965,998
Total Resources		5,982,160	5,568,546	6,207,853	6,094,984	6,094,984	6,094,984
Total Requirements		5,344,737	5,699,093	6,801,603	6,908,188	6,908,188	6,908,188
Ending Net Working Capital	<u>15.0</u>	<u>\$ 4,716,097</u>	<u>\$ 4,585,550</u>	<u>\$ 3,617,792</u>	<u>\$ 3,152,794</u>	<u>\$ 3,152,794</u>	<u>\$ 3,152,794</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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 294,434	\$ 230,253	\$ 182,000	\$ 133,987	\$ 133,987	\$ 133,987
User Charges		105,668	91,846	102,000	101,000	101,000	101,000
Interest Income		3,749	4,833	3,057	1,952	1,952	1,952
Total Resources		<u>\$ 403,851</u>	<u>\$ 326,932</u>	<u>\$ 287,057</u>	<u>\$ 236,939</u>	<u>\$ 236,939</u>	<u>\$ 236,939</u>
Requirements							
Personnel Services	0.9	\$ 109,640	\$ 59,708	\$ 67,300	\$ 62,775	\$ 62,775	\$ 62,775
Materials and Services		53,722	56,618	73,000	73,010	73,010	73,010
Capital Outlay		236		5,000	5,000	5,000	5,000
Transfers Out		10,000	30,000	15,000	5,000	5,000	5,000
Ending Fund Balance		230,253	180,606	126,757	91,154	91,154	91,154
Total Requirements	<u>0.9</u>	<u>\$ 403,851</u>	<u>\$ 326,932</u>	<u>\$ 287,057</u>	<u>\$ 236,939</u>	<u>\$ 236,939</u>	<u>\$ 236,939</u>

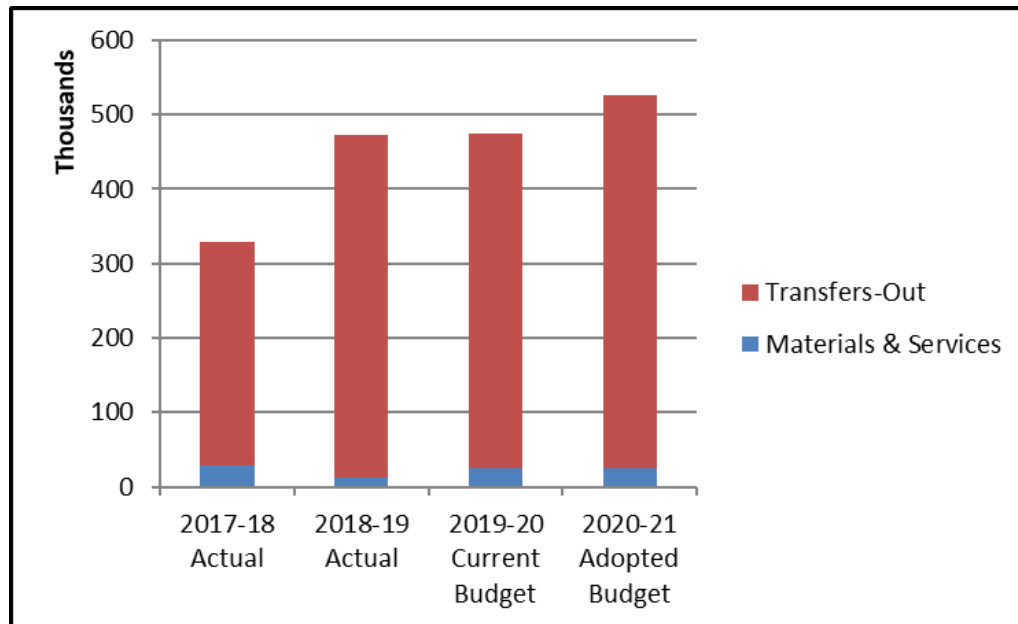
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 4,217	\$ 14,994	\$ 2,000	\$ 9,840	\$ 9,840	\$ 9,840
User Charges		113,027	114,081	109,000	112,000	112,000	112,000
Interest Income		116	520	40	224	224	224
Total Resources		<u>\$ 117,360</u>	<u>\$ 129,595</u>	<u>\$ 111,040</u>	<u>\$ 122,064</u>	<u>\$ 122,064</u>	<u>\$ 122,064</u>
Requirements							
Materials and Services		\$ 102,366	\$ 101,315	\$ 108,000	\$ 105,000	\$ 105,000	\$ 105,000
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out							
Ending Fund Balance		14,994	28,280	2,040	16,064	16,064	16,064
Total Requirements	<u>-</u>	<u>\$ 117,360</u>	<u>\$ 129,595</u>	<u>\$ 111,040</u>	<u>\$ 122,064</u>	<u>\$ 122,064</u>	<u>\$ 122,064</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 298,651	\$ 245,247	\$ 184,000	\$ 143,827	\$ 143,827	\$ 143,827
Total Resources		222,560	211,280	214,097	215,176	215,176	215,176
Total Requirements		275,964	247,641	269,300	251,785	251,785	251,785
Ending Fund Balance	<u>0.9</u>	<u>\$ 245,247</u>	<u>\$ 208,886</u>	<u>\$ 128,797</u>	<u>\$ 107,218</u>	<u>\$ 107,218</u>	<u>\$ 107,218</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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 591,716	\$ 570,498	\$ 423,410	\$ 365,000	\$ 365,000	\$ 365,000
Interest Income	8,214	11,537	7,218	4,856	4,856	4,856
Total Resources	<u>\$ 599,930</u>	<u>\$ 582,035</u>	<u>\$ 430,628</u>	<u>\$ 369,856</u>	<u>\$ 369,856</u>	<u>\$ 369,856</u>
Requirements						
Materials and Services	\$ 29,432	\$ 12,808	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out		\$ 110,000	100,000	150,000	150,000	150,000
Ending Fund Balance	570,498	459,227	305,628	194,856	194,856	194,856
Total Requirements	<u>\$ 599,930</u>	<u>\$ 582,035</u>	<u>\$ 430,628</u>	<u>\$ 369,856</u>	<u>\$ 369,856</u>	<u>\$ 369,856</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,538,386	\$ 1,558,151	\$ 929,813	\$ 595,000	\$ 595,000	\$ 595,000
Interest Income	19,765	25,549	15,096	7,350	7,350	7,350
Total Resources	<u>\$ 1,558,151</u>	<u>\$ 1,583,700</u>	<u>\$ 944,909</u>	<u>\$ 602,350</u>	<u>\$ 602,350</u>	<u>\$ 602,350</u>
Requirements						
Transfers Out	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Ending Fund Balance	1,258,151	1,233,700	594,909	252,350	252,350	252,350
Total Requirements	<u>\$ 1,558,151</u>	<u>\$ 1,583,700</u>	<u>\$ 944,909</u>	<u>\$ 602,350</u>	<u>\$ 602,350</u>	<u>\$ 602,350</u>

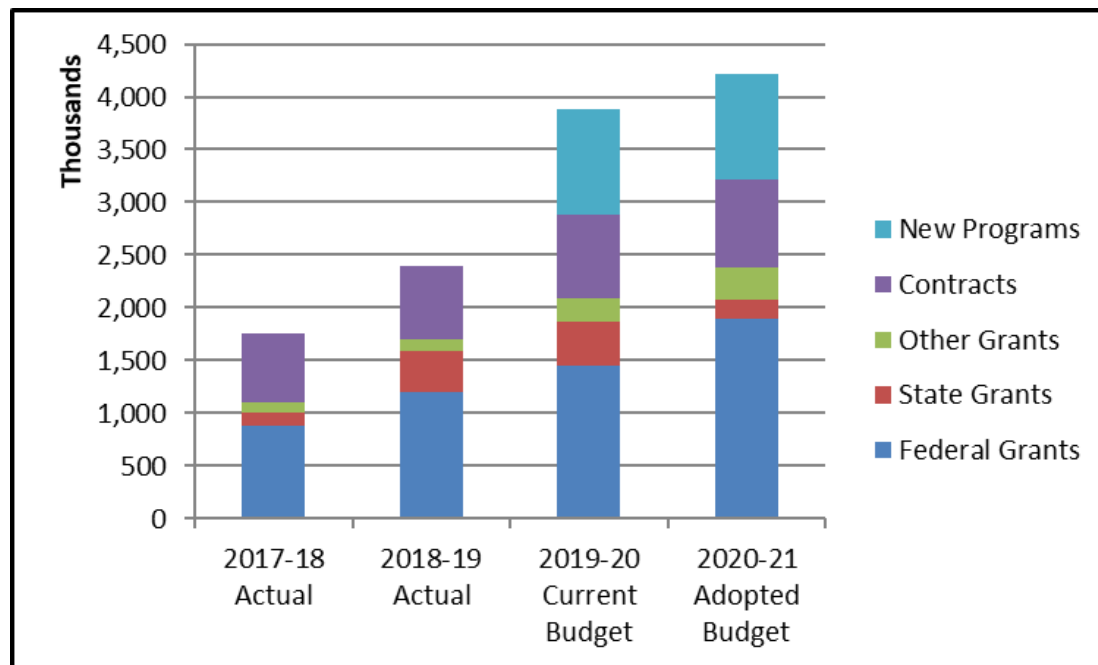
Reserve Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 2,130,102	\$ 2,128,649	\$ 1,353,223	\$ 960,000	\$ 960,000	\$ 960,000
Total Resources	27,979	37,086	22,314	12,206	12,206	12,206
Total Requirements	329,432	472,808	475,000	525,000	525,000	525,000
Ending Fund Balance	<u>\$ 1,828,649</u>	<u>\$ 1,692,927</u>	<u>\$ 900,537</u>	<u>\$ 447,206</u>	<u>\$ 447,206</u>	<u>\$ 447,206</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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 17,150	\$ 10,209	\$	\$	\$	\$
Federal Grants	807,761	1,146,011	1,401,920	1,834,974	1,834,974	1,834,974
Other Income		4,152				
Tuition and Fees	22,005	6,095	15,000	15,000	15,000	15,000
Transfers In	50,509	40,000	40,000	40,000	40,000	40,000
Total Resources	<u>\$ 897,425</u>	<u>\$ 1,206,467</u>	<u>\$ 1,456,920</u>	<u>\$ 1,889,974</u>	<u>\$ 1,889,974</u>	<u>\$ 1,889,974</u>
Requirements						
Personnel Services	\$ 648,659	\$ 686,889	\$ 791,663	\$ 874,628	\$ 874,628	\$ 874,628
Materials and Services	230,402	402,145	665,257	935,346	935,346	935,346
Capital Outlay	8,155	109,028		80,000	80,000	80,000
Ending Fund Balance	10,209	8,405				
Total Requirements	<u>\$ 897,425</u>	<u>\$ 1,206,467</u>	<u>\$ 1,456,920</u>	<u>\$ 1,889,974</u>	<u>\$ 1,889,974</u>	<u>\$ 1,889,974</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 14,948	\$ 35,266	\$ 10,000	\$ 1,900	\$ 1,900	\$ 1,900
State Grants	133,911	608,246	407,724	195,900	195,900	195,900
Other Income	750	3,250				
Transfers In						
Total Resources	<u>\$ 149,609</u>	<u>\$ 646,762</u>	<u>\$ 417,724</u>	<u>\$ 197,800</u>	<u>\$ 197,800</u>	<u>\$ 197,800</u>
Requirements						
Personnel Services	\$ 85,930	\$ 156,624	\$ 112,735	\$ 175,214	\$ 175,214	\$ 175,214
Materials and Services	28,413	227,566	294,989	16,660	16,660	16,660
Capital Outlay		4,183				
Transfer Out		84,073				
Ending Fund Balance	35,266	174,316	10,000	5,926	5,926	5,926
Total Requirements	<u>\$ 149,609</u>	<u>\$ 646,762</u>	<u>\$ 417,724</u>	<u>\$ 197,800</u>	<u>\$ 197,800</u>	<u>\$ 197,800</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Other Grants						
Resources						
Beginning Fund Balance	\$ 71,493	\$ 171,201	\$ 44,500	\$ 278,100	\$ 278,100	\$ 278,100
Grant Income	197,490	161,799	198,162	100,000	100,000	100,000
Other Income		16,000				
Total Resources	<u>\$ 268,983</u>	<u>\$ 349,000</u>	<u>\$ 242,662</u>	<u>\$ 378,100</u>	<u>\$ 378,100</u>	<u>\$ 378,100</u>
Requirements						
Personnel Services	\$ 62,901	\$ 95,621	\$ 115,279	\$ 166,979	\$ 166,979	\$ 166,979
Materials and Services	25,299	22,059	106,577	138,586	138,586	138,586
Capital Outlay	9,582					
Transfers Out						
Ending Fund Balance	171,201	231,320	20,806	72,535	72,535	72,535
Total Requirements	<u>\$ 268,983</u>	<u>\$ 349,000</u>	<u>\$ 242,662</u>	<u>\$ 378,100</u>	<u>\$ 378,100</u>	<u>\$ 378,100</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 1,239	\$ 21,723	\$ 225	\$	\$	\$
Contract Income	679,858	617,117	794,029	823,480	823,480	823,480
State Grants		148,594				
Total Resources	<u>\$ 681,097</u>	<u>\$ 787,434</u>	<u>\$ 794,254</u>	<u>\$ 823,480</u>	<u>\$ 823,480</u>	<u>\$ 823,480</u>
Requirements						
Personnel Services	\$ 509,991	\$ 528,252	\$ 573,763	\$ 611,148	\$ 611,148	\$ 611,148
Materials and Services	149,383	163,775	220,491	212,332	212,332	212,332
Capital Outlay		3,938				
Ending Fund Balance	21,723	91,469				
Total Requirements	<u>\$ 681,097</u>	<u>\$ 787,434</u>	<u>\$ 794,254</u>	<u>\$ 823,480</u>	<u>\$ 823,480</u>	<u>\$ 823,480</u>
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Requirements						
Materials and Services	\$	\$	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Special Revenue Fund Total						
Beginning Fund Balance	\$ 104,830	\$ 238,399	\$ 54,725	\$ 280,000	\$ 280,000	\$ 280,000
Total Resources	1,892,284	2,751,264	3,856,835	4,009,354	4,009,354	4,009,354
Total Requirements	1,758,715	2,484,153	3,880,754	4,210,893	4,210,893	4,210,893
Ending Fund Balance	<u>\$ 238,399</u>	<u>\$ 505,510</u>	<u>\$ 30,806</u>	<u>\$ 78,461</u>	<u>\$ 78,461</u>	<u>\$ 78,461</u>

Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
Federal Grants							
ABE - Special Projects	2.5	\$ 249,609	\$ 37,348	\$	\$	\$	\$ 286,957
Carl Perkins	1.3	54,315	57,904				112,219
SBA Grant	0.3	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	3.4	296,983	420,097	80,000			797,080
NSF - NEVTX2 Grant	0.5	70,987	417,731				488,718
Better Together HSEP	1.7	110,339	1,661				112,000
Ending Fund Balance							
Total Requirements	<u>10.6</u>	<u>\$ 874,628</u>	<u>\$ 935,346</u>	<u>\$ 80,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,889,974</u>
State Grants							
OBDD	0.9	\$ 72,000	\$	\$	\$	\$	\$ 72,000
Scale Oregon Grant (Grow Oregon)	0.3	18,420	2,293				20,713
ABS Pathways Grant	0.4	37,218	6,682				43,900
Pathways To Opportunity	0.3	23,261	6,000				29,261
SCALE Program Mgmt	0.1	10,500	500				11,000
Capital Access Team Grant	0.3	13,815	1,185				15,000
Ending Fund Balance							5,926
Total Requirements	<u>2.3</u>	<u>\$ 175,214</u>	<u>\$ 16,660</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,800</u>

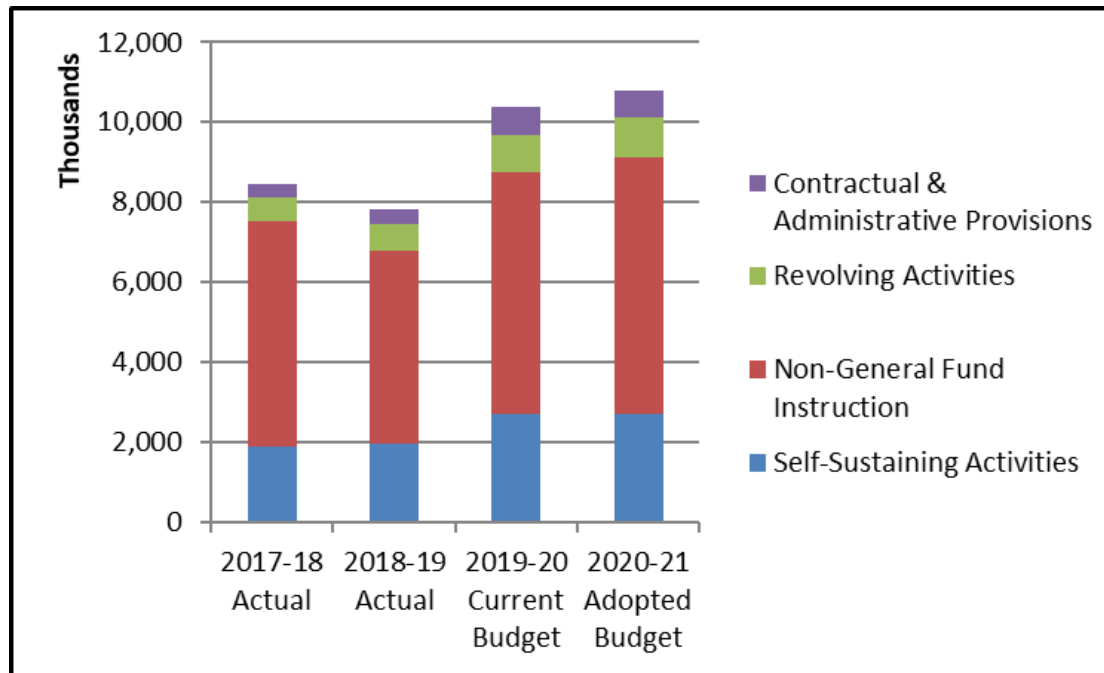
Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
Other Grants							
Cascade Health Services Support		\$	\$ 16,000	\$	\$	\$	\$ 16,000
Veteran-Partnership to End Poverty			1,000				1,000
Deer Ridge Entrepreneurship			2,000				2,000
Ford Family Latinx & Native Prep	1.4	86,127	98,873				185,000
Portland CC STEP	0.4	32,565	7,000				39,565
ECW-Allied Health Program	0.5	48,287	11,713				60,000
The Environmental Center Rethink Waste			2,000				2,000
Ending Fund Balance							72,535
Total Requirements	<u>2.3</u>	<u>\$ 166,979</u>	<u>\$ 138,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 378,100</u>
Contracts							
Deer Ridge Correctional Institution	4.3	\$ 468,179	\$ 63,577	\$	\$	\$	\$ 531,756
OCF - GANAS			2,000				2,000
WEBCO-Partners in Practice	0.2	6,400	58,000				64,400
Deer Ridge WBE Contract	1.2	136,569	88,755				225,324
Ending Fund Balance							
Total Requirements	<u>5.7</u>	<u>\$ 611,148</u>	<u>\$ 212,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 823,480</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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 3,584,180	\$ 3,627,097	\$ 3,328,282	\$ 3,462,244	\$ 3,462,244	\$ 3,462,244
Tuition and Fees	182,745	240,262	340,562	340,565	340,565	340,565
Grants and Contracts	4,314					
Other Income	350,142	728,208	371,500	895,050	895,050	895,050
Sales of Goods and Services	13,315	7,670	17,000	17,000	17,000	17,000
Program and Fee Income	831,550	500,371	778,475	286,919	286,919	286,919
Donations	37,166	32,783	48,772	34,913	34,913	34,913
Interest Income	51,473	86,491	55,768	54,143	54,143	54,143
Transfers In	452,687	405,425	194,126	222,126	222,126	222,126
Total Resources	\$ 5,507,572	\$ 5,628,307	\$ 5,134,485	\$ 5,312,960	\$ 5,312,960	\$ 5,312,960
Requirements						
Personnel Services	\$ 536,131	\$ 504,149	\$ 677,123	\$ 668,994	\$ 668,994	\$ 668,994
Materials and Services	644,067	782,274	1,147,571	1,158,800	1,158,800	1,158,800
Capital Outlay	49,230	150,329	372,000	367,000	367,000	367,000
Transfers Out	651,047	532,300	529,000	502,000	502,000	502,000
Ending Fund Balance	3,627,097	3,659,255	2,408,791	2,616,166	2,616,166	2,616,166
Total Requirements	\$ 5,507,572	\$ 5,628,307	\$ 5,134,485	\$ 5,312,960	\$ 5,312,960	\$ 5,312,960

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 3,975,417	\$ 3,459,616	\$ 3,329,862	\$ 3,673,078	\$ 3,673,078	\$ 3,673,078
Tuition and Fees	3,404,092	3,240,674	3,441,572	3,332,084	3,332,084	3,332,084
Other Income	11,029	8,905	65,000	65,000	65,000	65,000
Sales of Goods and Services	386	960	4,000	4,000	4,000	4,000
Program and Fee Income	494,233	531,684	813,000	810,000	810,000	810,000
Donations		33,896	230,000	100,000	100,000	100,000
Interest Income	83,771	131,079	59,023	54,256	54,256	54,256
Transfers In	1,149,907	979,769	901,659	877,209	877,209	877,209
Total resources	<u>\$ 9,118,835</u>	<u>\$ 8,386,583</u>	<u>\$ 8,844,116</u>	<u>\$ 8,915,627</u>	<u>\$ 8,915,627</u>	<u>\$ 8,915,627</u>
Requirements						
Personnel Services	\$ 3,518,621	\$ 3,275,181	\$ 3,768,709	\$ 3,614,511	\$ 3,614,511	\$ 3,614,511
Materials and Services	857,709	845,638	1,129,200	1,777,875	1,777,875	1,777,875
Capital Outlay	247,889	23,756	479,500	370,000	370,000	370,000
Transfers Out	1,035,000	660,000	660,000	645,000	645,000	645,000
Ending Fund Balance	3,459,616	3,582,008	2,806,707	2,508,241	2,508,241	2,508,241
Total Requirements	<u>\$ 9,118,835</u>	<u>\$ 8,386,583</u>	<u>\$ 8,844,116</u>	<u>\$ 8,915,627</u>	<u>\$ 8,915,627</u>	<u>\$ 8,915,627</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 1,168,103	\$ 1,062,878	\$ 1,013,810	\$ 599,390	\$ 599,390	\$ 599,390
Grants and Contracts	229,149	311,225	351,526	407,499	407,499	407,499
Donations				11,500	11,500	11,500
Interest Income	15,561	20,607	9,057	6,659	6,659	6,659
Transfers In	219,756	75,521	147,916	153,554	153,554	153,554
Total Resources	<u>\$ 1,632,569</u>	<u>\$ 1,470,231</u>	<u>\$ 1,522,309</u>	<u>\$ 1,178,602</u>	<u>\$ 1,178,602</u>	<u>\$ 1,178,602</u>
Requirements						
Personnel Services	\$ 369,691	\$ 441,605	\$ 500,122	\$ 561,053	\$ 561,053	\$ 561,053
Materials and Services			220,000	239,620	239,620	239,620
Transfers Out	200,000	250,000	210,000	200,000	200,000	200,000
Ending Fund Balance	1,062,878	778,626	592,187	177,929	177,929	177,929
Total Requirements	<u>\$ 1,632,569</u>	<u>\$ 1,470,231</u>	<u>\$ 1,522,309</u>	<u>\$ 1,178,602</u>	<u>\$ 1,178,602</u>	<u>\$ 1,178,602</u>

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 921,554	\$ 970,210	\$ 898,000	\$ 877,621	\$ 877,621	\$ 877,621
Other Income	42,172	20,598	30,000	30,000	30,000	30,000
Program and Fee Income	12,283	12,288	15,000	15,000	15,000	15,000
Interest Income	81,625	82,794	79,352	84,239	84,239	84,239
Transfers In	267,000	242,000	207,000	298,000	298,000	298,000
Total Resources	\$ 1,324,634	\$ 1,327,890	\$ 1,229,352	\$ 1,304,860	\$ 1,304,860	\$ 1,304,860
Requirements						
Personnel Services	\$ 204,075	\$ 195,773	\$ 328,577	\$ 360,082	\$ 360,082	\$ 360,082
Materials and Services	108,941	57,185	206,240	206,240	206,240	206,240
Capital Outlay	1,408	64,490	76,000	76,000	76,000	76,000
Transfers Out	40,000	40,000	90,000	40,000	40,000	40,000
Ending Fund Balance	970,210	970,442	528,535	622,538	622,538	622,538
Total Requirements	\$ 1,324,634	\$ 1,327,890	\$ 1,229,352	\$ 1,304,860	\$ 1,304,860	\$ 1,304,860
Auxiliary Fund Total						
Beginning Fund Balance	\$ 9,649,254	\$ 9,119,801	\$ 8,569,954	\$ 8,612,333	\$ 8,612,333	\$ 8,612,333
Total Resources	7,934,356	7,693,210	8,160,308	8,099,716	8,099,716	8,099,716
Total Requirements	8,463,809	7,822,680	10,394,042	10,787,175	10,787,175	10,787,175
Ending Fund Balance	\$ 9,119,801	\$ 8,990,331	\$ 6,336,220	\$ 5,924,874	\$ 5,924,874	\$ 5,924,874

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.8	\$ 27,400	\$	\$	\$	\$	\$ 27,400
Deer Ridge Foundation Support	0.1	7,772	1,000				8,772
Public Safety			20,000	3,000			23,000
Law Enforcement Testing	0.1	2,600					2,600
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				15,728
Art Cards			10,000				10,000
Auto and Industrial Fees			25,000				25,000
Facility Fees	0.8	53,667	10,000	5,000	35,000		103,667
Club Sports	0.7	18,360	18,000	5,000			41,360
Vending Activities			50,000		35,000		85,000
Classified Training			30,000				30,000
Performing Arts			4,000				4,000
Hybrid Vehicle Fleet			12,549				12,549
Special Programs - Admin	1.3	117,647	8,000				125,647
Vehicles			25,425	40,000			65,425
Physiology Lab Activities	0.2	5,940	4,000	10,000			19,940
Library Book Account			10,000	22,000			32,000
PCA Wellness			3,000				3,000
Outdoor Recreation Program			10,000				10,000
Enrollment Services Support			22,000				22,000
Accreditation			5,000				5,000

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
College Now	2.8	\$ 223,004	\$ 19,000	\$ 15,000	\$	\$	\$ 257,004
Salvage Sales			10,000				10,000
CTE Accreditation			23,876				23,876
Strategic Planning Fund			20,000				20,000
Media Activities			21,000	18,000			39,000
Tutor/Testing Activities	2.5	100,419	39,150	10,000			149,569
Institutional Advancement			15,000				15,000
Student Honors Recognition			3,500				3,500
Innovation Account			185,000				185,000
Mazama Lab Fees	0.1	6,547	50,000	30,000			86,547
Tool Room Deposits			4,000				4,000
Computer Lab Printers			15,000	13,000			28,000
Instructional Projects	0.4	26,928	40,000	5,000			71,928
Oregon Intl Education Consortium			5,000				5,000
Student Government	1.4	37,800	78,000		57,000		172,800
The Broadside	1.1	28,242	18,000	1,000			47,242
Blue Sky			35,000		20,000		55,000
Elevation Gratuity Fund			20,000				20,000
CIS Software				5,000			5,000
Bend Area Transit Program			31,000				31,000
Student Government Programs			40,000				40,000
Student Government Reserve			30,000				30,000
Math Contest			2,500				2,500
Nursing Club			7,000				7,000
Redmond Campus Operations			45,000	150,000	325,000		520,000
Chandler Lab Operations			25,000	25,000	20,000		70,000
Prineville Campus Operations					10,000		10,000
Campus Services Support			30,000				30,000
Herbarium Activity	0.1	2,740	1,000				3,740
Ending Fund Balance							2,616,166
Total Requirements	<u>12.6</u>	<u>\$ 668,994</u>	<u>\$ 1,158,800</u>	<u>\$ 367,000</u>	<u>\$ 502,000</u>	<u>\$ -</u>	<u>\$ 5,312,960</u>

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
Non-General Fund Instruction							
Summer Session	11.9	\$ 816,395	\$ 2,000	\$	\$ 600,000	\$	\$ 1,418,395
International Programs	0.3	16,650	30,000				46,650
SBDC Program Activities	1.7	139,824	58,000				197,824
Business Development & Training Gen	0.5	55,676	4,375				60,051
ABE General Purpose	5.4	543,260	25,500				568,760
Outreach Centers			26,000		30,000		56,000
Veterinarian Tech Program			15,000				15,000
Culinary Foundation Fund			15,000	85,000			100,000
EMT Practical Exam	0.3	15,000					15,000
Contracted Credit Classes	0.4	21,600	26,000		15,000		62,600
Community & Professional Education	15.5	1,305,848	840,000	10,000			2,155,848
Licensed Massage Therapy			15,000	25,000			40,000
Aviation Program - Simulator Fees	10.6	700,258	711,500	250,000			1,661,758
Unmanned Aerial Systems Operations			9,500				9,500
Ending Fund Balance							2,508,241
Total Requirements	<u>46.6</u>	<u>\$ 3,614,511</u>	<u>\$ 1,777,875</u>	<u>\$ 370,000</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 8,915,627</u>

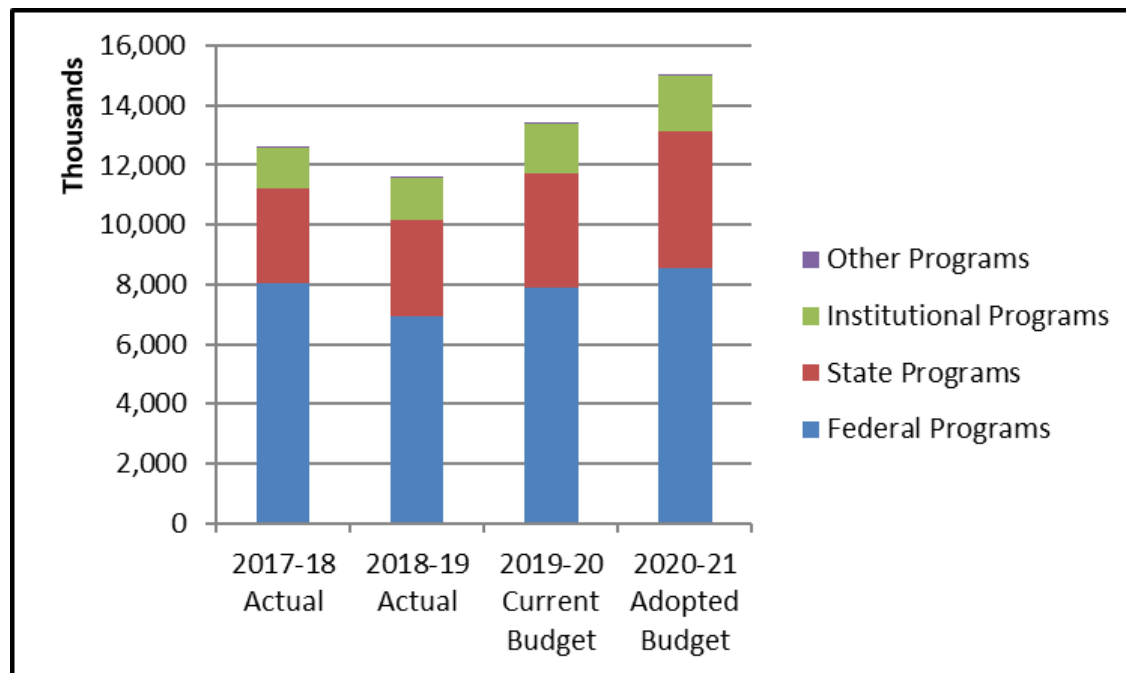
Auxiliary Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	<u>Fiscal Year 2020-21 ADOPTED Budget</u>
Revolving							
Foundation Billings	4.8	\$ 561,053	\$	\$	\$	\$	\$ 561,053
Partnership Collaborations			220,000		200,000		420,000
Automotive Donation			9,620				9,620
GED Scholarship			5,000				5,000
Emergency Fund Donation			5,000				5,000
Ending Fund Balance							177,929
Total Requirements	<u>4.8</u>	<u>\$ 561,053</u>	<u>\$ 239,620</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ 1,178,602</u>
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 60,000	\$	\$ 35,000	\$	\$ 95,000
Adjunct Faculty Professional Improvement			16,240		5,000		21,240
ABE Professional Development Funds			10,000				10,000
Admin. Prof. Dev. & Sabbatical			10,000				10,000
Sabbatical - Faculty	1.7	210,082					210,082
Unemployment Reserve	n/a	150,000					150,000
Insurance Reserve Deductible			50,000				50,000
Keyes Education Fund			60,000	76,000			136,000
Ending Fund Balance							622,538
Total Requirements	<u>1.7</u>	<u>\$ 360,082</u>	<u>\$ 206,240</u>	<u>\$ 76,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 1,304,860</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 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	7,955,567	6,848,332	7,832,000	8,452,000	8,452,000	8,452,000
Other Income	33,802	29,365	24,000	24,000	24,000	24,000
Transfers In	44,614	45,627	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 8,033,983</u>	<u>\$ 6,923,324</u>	<u>\$ 7,906,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
Requirements						
Personnel Services	\$ 173,171	\$ 176,750	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	7,860,812	6,746,574	7,704,000	8,324,000	8,324,000	8,324,000
Ending Fund Balance						
Total Requirements	<u>\$ 8,033,983</u>	<u>\$ 6,923,324</u>	<u>\$ 7,906,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	3,196,914	3,210,347	3,800,000	4,600,000	4,600,000	4,600,000
Total Resources	<u>\$ 3,196,914</u>	<u>\$ 3,210,347</u>	<u>\$ 3,800,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>
Requirements						
Materials and Services	\$ 3,196,914	\$ 3,210,347	\$ 3,800,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
Ending Fund Balance						
Total Requirements	<u>\$ 3,196,914</u>	<u>\$ 3,210,347</u>	<u>\$ 3,800,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 415,954	\$ 447,582	\$ 374,084	\$ 397,806	\$ 397,806	\$ 397,806
Foundation Contributions	1,200,523	1,252,274	1,417,818	1,617,818	1,617,818	1,617,818
Other Income						
Interest Income	5,511	9,771	6,681	6,222	6,222	6,222
Transfers In	187,568	186,554	182,182	182,182	182,182	182,182
Total Resources	<u>\$ 1,809,556</u>	<u>\$ 1,896,181</u>	<u>\$ 1,980,765</u>	<u>\$ 2,204,028</u>	<u>\$ 2,204,028</u>	<u>\$ 2,204,028</u>
Requirements						
Materials and Services	\$ 1,311,974	\$ 1,375,906	\$ 1,630,000	\$ 1,830,000	\$ 1,830,000	\$ 1,830,000
Transfers Out	50,000	50,000	50,000	50,000	50,000	50,000
Ending Fund Balance	447,582	470,275	300,765	324,028	324,028	324,028
Total Requirements	<u>\$ 1,809,556</u>	<u>\$ 1,896,181</u>	<u>\$ 1,980,765</u>	<u>\$ 2,204,028</u>	<u>\$ 2,204,028</u>	<u>\$ 2,204,028</u>

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 128,989	\$ 138,129	\$ 153,979	\$ 152,429	\$ 152,429	\$ 152,429
Other Income	3,654	7,650	5,000	5,000	5,000	5,000
Trust and Interest Income	24,891	27,977	26,689	26,648	26,648	26,648
Total Resources	<u>\$ 157,534</u>	<u>\$ 173,756</u>	<u>\$ 185,668</u>	<u>\$ 184,077</u>	<u>\$ 184,077</u>	<u>\$ 184,077</u>
Requirements						
Personnel Services	\$	\$	\$ 3,240	\$ 3,240	\$ 3,240	\$ 3,240
Materials and Services	19,405	21,679	25,735	30,735	30,735	30,735
Ending Fund Balance	138,129	152,077	156,693	150,102	150,102	150,102
Total Requirements	<u>\$ 157,534</u>	<u>\$ 173,756</u>	<u>\$ 185,668</u>	<u>\$ 184,077</u>	<u>\$ 184,077</u>	<u>\$ 184,077</u>
Financial Aid Fund Total						
Beginning Fund Balance	\$ 544,943	\$ 585,711	\$ 528,063	\$ 550,235	\$ 550,235	\$ 550,235
Total Resources	12,653,044	11,617,897	13,344,370	14,963,870	14,963,870	14,963,870
Total Requirements	12,612,276	11,581,256	13,414,975	15,039,975	15,039,975	15,039,975
Ending Fund Balance	<u>\$ 585,711</u>	<u>\$ 622,352</u>	<u>\$ 457,458</u>	<u>\$ 474,130</u>	<u>\$ 474,130</u>	<u>\$ 474,130</u>

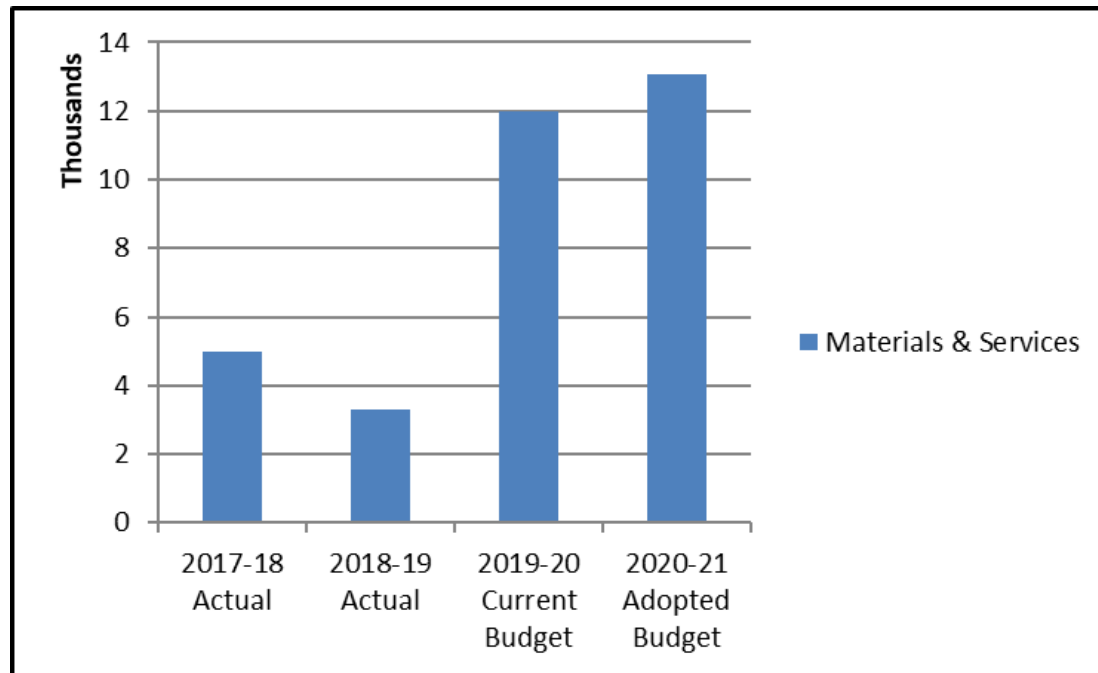
Financial Aid Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2020-21 ADOPTED Budget
Federal Grants							
College Work Study	8.0	\$ 202,000	\$ 24,000	\$		\$	\$ 226,000
SEOG			300,000				300,000
PELL			8,000,000				8,000,000
Ending Fund Balance							
Total Requirements	<u>8.0</u>	<u>\$ 202,000</u>	<u>\$ 8,324,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,526,000</u>
State Grants							
State Need		\$	\$ 2,300,000	\$	\$	\$	\$ 2,300,000
Private Scholarship Awards - State			300,000				300,000
Oregon Promise Grant			2,000,000				2,000,000
Ending Fund Balance							
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 4,600,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,600,000</u>
Financial Aid - Institutional							
Foundation		\$	\$ 1,800,000	\$	\$	\$	\$ 1,800,000
COCC Financial Aid Fund			30,000		50,000		80,000
Ending Fund Balance							324,028
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 1,830,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 2,204,028</u>
Financial Aid - Other							
Native American Program	0.1	\$ 3,240	\$ 20,735	\$	\$	\$	\$ 23,975
Veteran's Fund			10,000				10,000
Ending Fund Balance							150,102
Total Requirements	<u>0.1</u>	<u>\$ 3,240</u>	<u>\$ 30,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,077</u>

Trust and Agency Fund

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

Trust & Agency Fund Expenditures



Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 376,373	\$ 377,922	\$ 384,094	\$ 386,020	\$ 386,020	\$ 386,020
Interest Income	6,549	9,788	10,499	7,720	7,720	7,720
Total Resources	<u>\$ 382,922</u>	<u>\$ 387,710</u>	<u>\$ 394,593</u>	<u>\$ 393,740</u>	<u>\$ 393,740</u>	<u>\$ 393,740</u>
Requirements						
Materials and Services	\$ 5,000	\$ 3,300	\$ 12,000	\$ 13,050	\$ 13,050	\$ 13,050
Ending Fund Balance	377,922	384,410	382,593	380,690	380,690	380,690
Total Requirements	<u>\$ 382,922</u>	<u>\$ 387,710</u>	<u>\$ 394,593</u>	<u>\$ 393,740</u>	<u>\$ 393,740</u>	<u>\$ 393,740</u>
Oregon Community College Library Association						
Resources						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 23,298	\$ 23,298	\$ 23,298
Other Income				1,700	1,700	1,700
Interest Income				379	379	379
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,377</u>	<u>\$ 25,377</u>	<u>\$ 25,377</u>
Requirements						
Materials and Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Ending Fund Balance				20,377	20,377	20,377
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,377</u>	<u>\$ 25,377</u>	<u>\$ 25,377</u>

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2017-18 ACTUAL Amounts	Fiscal Year 2018-19 ACTUAL Amounts	Fiscal Year 2019-20 CURRENT Budget	Fiscal Year 2020-21 PROPOSED Budget	Fiscal Year 2020-21 APPROVED Budget	Fiscal Year 2020-21 ADOPTED Budget
Trust & Agency Fund Total						
Beginning Fund Balance	\$ 376,373	\$ 377,922	\$ 384,094	\$ 409,318	\$ 409,318	\$ 409,318
Total Resources	6,549	9,788	10,499	9,799	9,799	9,799
Total Requirements	5,000	3,300	12,000	18,050	18,050	18,050
Ending Fund Balance	<u>\$ 377,922</u>	<u>\$ 384,410</u>	<u>\$ 382,593</u>	<u>\$ 401,067</u>	<u>\$ 401,067</u>	<u>\$ 401,067</u>

Appendix

Long-Term Debt Service.	86
Summary of Transfers.	87
Budgeted Capital Expenditures.	88
Student Enrollment Graph by FTE.	89
Student Enrollment Graph by Headcount.	90
Publication Notices.	91
Form CC-1.	93
Form ED-50.	95
Budget Resolution.	96
Appropriation Resolution.	97
Property Tax Levy Resolution.	100

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
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	\$ 39,142,252	\$ 11,195,401	\$ 30,229,634	\$ 80,567,287

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	(\$922,209)	ABS, Community Learning, and Small Business Administration support	\$882,209					\$40,000		\$922,209
Instructional Support	(\$354,276)	Faculty professional improvement, sabbatical, accreditation and instructional equipment.	\$326,876	\$27,400						\$354,276
Student Services	(\$1,250)	Student honors	\$1,250							\$1,250
College Support Services	(\$223,554)	Innovation, administrative & classified training, and foundation staff support	\$223,554							\$223,554
Campus Services	(\$157,149)	Repair & replacement		\$157,149						\$157,149
Financial Aid	(\$182,182)	College work study and scholarship match.					\$182,182			\$182,182
Total General Fund Transfers	(\$1,840,620)									\$1,840,620
Fund	Non-General Funds	Purpose of Transfers								
Reserve Fund	(\$500,000)	General fund support.							\$500,000	\$500,000
Enterprise Fund	(\$1,713,988)	Bookstore general fund support, residence hall debt service, and Wickiup Hall operating support			\$1,263,988				\$450,000	\$1,713,988
Auxiliary Fund	(\$1,262,000)	Faculty professional improvement, student government clubs and programs, and general fund support.	\$117,000						\$1,145,000	\$1,262,000
Internal Service Fund	(\$5,000)	General fund support.							\$5,000	\$5,000
Financial Aid Fund	(\$50,000)	College match on work study					\$50,000			\$50,000
Total Non-General Fund Transfers	(\$3,530,988)									\$3,530,988
Total Interfund Transfers	(\$5,371,608)		\$1,550,889	\$184,549	\$1,263,988	\$0	\$232,182	\$40,000	\$2,100,000	\$5,371,608

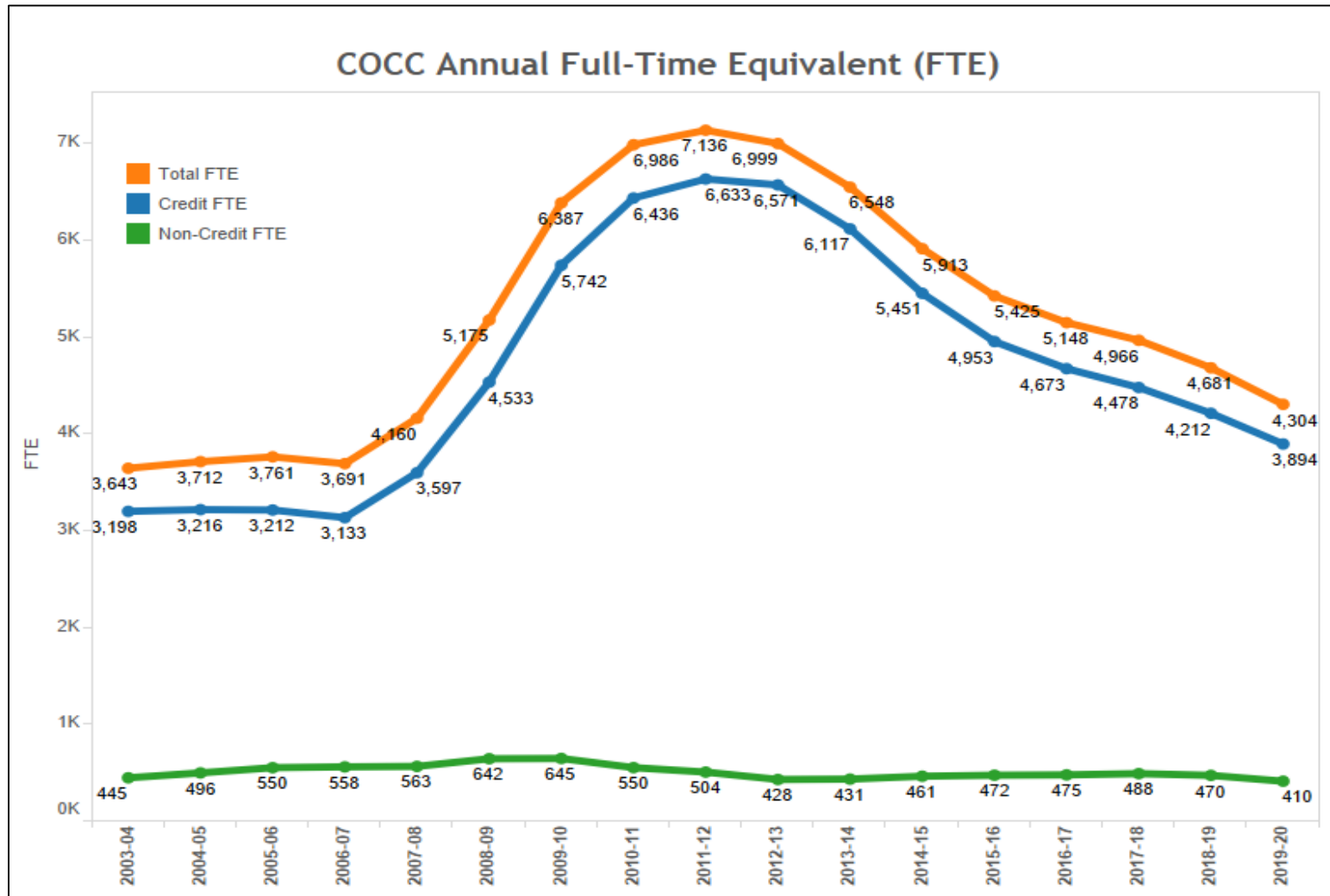
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures.

Note: The Capital Equipment Fund retains \$100,000 of spending authority. No specific capital equipment budget requests were approved in this budget development cycle as the College was still operating under the President's freeze on all non-essential spending.

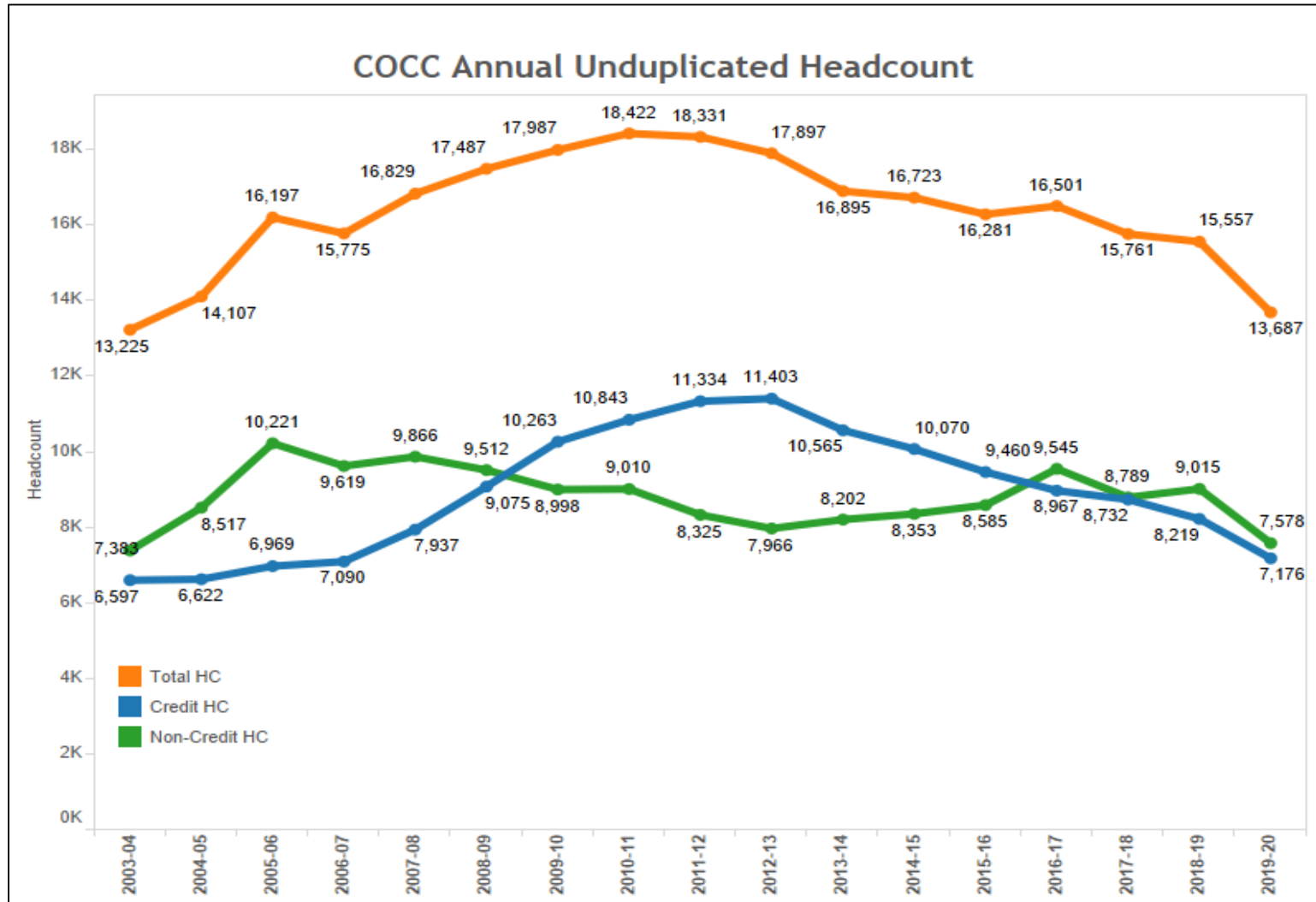
Enrollment Graph

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 State and a resident of the county aforesaid; I am over the age of eight-teen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

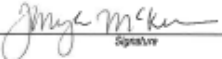
The Bulletin
1777 SW CHANDLER AVE, BEND OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

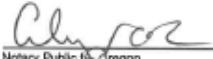
Acct Name: C.O. COMMUNITY COLLEGE
PO Number:
Legal Description: Legal Notice
NOTICE OF BUDGET COMMITTEE MEETING
NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 8th day of April 2020 at 5:45 p.m. in the Cascades Culin

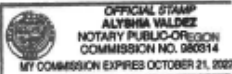
a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:
03/17/2020

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

Dated at Bend, Oregon, this 17th day of March, 2020  Signature

AdName: 118392

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 17 day of Mar, 2020 by  Signature



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 _____	

Affidavit of Publication
STATE OF OREGON, COUNTY OF DESCHUTES

I, **Tonya McKiernan**, a citizen of the United State and a resident of the county aforesaid; I am over the age of eight-teen years, and not part 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 192.010 and ORS 192.020, that

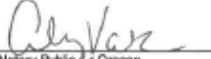
Acct Name: COCC - LEGALS
PO Number: Committee Meeting
Legal Description: Legal Notice
NOTICE OF BUDGET COMMITTEE MEETING


NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of 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:
04/01/2020

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

Dated at Bend, Oregon, this 1st day of April, 2020  Signature

AdName: 118366

State of Oregon, County of Deschutes
Subscribed and Sworn to before me this 1 day of April, 2020 by  Signature



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 _____	

Form CC-1

**FORM
CC-1**

NOTICE OF BUDGET HEARING

A public meeting of the Central Oregon Community College will be held on June 10, 2020 at 5:45 a.m. at p.m.

Remotely using Zoom, Oregon. The purpose of this meeting is to discuss the

budget for the fiscal year beginning July 1, 2020 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 a.m., and 5 p.m., or online at www.cocc.edu

This budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;

different than the preceding year. If different, the major changes and their effect on the budget are:

N/A

Contact Cathleen Knutson Telephone number (541) 353-7711 E-mail cknutson@cocc.edu

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget	Adopted Budget	Approved Budget
	2018 -2019	This Year: 2019 -2020	Next Year: 2020 -2021
1. Beginning Fund Balance	28,741,167.00	25,931,370.00	24,945,693.00
2. Current Year Property Taxes, other than Local Option Taxes	20,501,168.00	21,505,061.00	22,339,223.00
3. Current Year Local Option Property Taxes			
4. Tuition & Fees	20,392,659.00	21,488,134.00	21,626,649.00
5. Other Revenue from Local Sources	2,365,264.00	3,761,535.00	3,948,797.00
6. Revenue from State Sources	11,814,349.00	11,717,724.00	12,870,900.00
7. Revenue from Federal Sources	7,994,344.00	9,233,920.00	10,288,974.00
8. Interfund Transfers	7,311,453.00	5,581,664.00	5,726,608.00
9. All Other Budget Resources	9,071,692.00	10,505,177.00	10,193,404.00
10. Total Resources	108,192,072.00	109,724,585.00	111,938,248.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Personnel Services	42,640,353.00	47,066,169.00	48,774,869.00
12. Materials & Services	11,948,931.00	17,638,258.00	18,232,471.00
13. Financial Aid	11,553,562.00	13,334,397.00	14,954,567.00
14. Capital Outlay	1,132,755.00	3,159,832.00	3,101,400.00
15. Debt Service	5,643,177.00	5,802,880.00	5,961,857.00
16. Interfund Transfers	7,311,453.00	5,581,664.00	5,726,608.00
17. Operating Contingency	0.00	800,000.00	800,000.00
18. All Other Expenditures			
19. Unappropriated Ending Fund Balance & Reserves	27,961,841.00	16,341,385.00	14,386,476.00
20. Total Requirements	108,192,072.00	109,724,585.00	111,938,248.00

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function	Full-Time Equivalent Employees (FTE) for Function		
Instruction	26,240,284.00	29,817,794.00	31,197,780.00
FTE	301.5	290.8	283.6
Instructional Support	4,697,535.00	5,253,689.00	5,442,426.00
FTE	42.1	47.9	44.4

Form CC-1

Student Services other than Student Loans & Financial Aid	7,065,432.00	9,105,808.00	9,108,551.00
FTE	51.7	55.8	58.3
Student Loans and Financial Aid	11,879,848.00	13,378,975.00	15,008,025.00
FTE	9.4	8.8	8.1
Community Services	398,175.00	1,452,940.00	1,476,588.00
FTE	5.4	4.3	5
College Support Services other than Facilities, Acquisition & Construction	15,709,534.00	18,460,387.00	19,037,885.00
FTE	142.5	131.7	132.3
Facility Acquisition & Construction	1,486,795.00	3,731,265.00	3,792,052.00
FTE	.1	1	1
Interfund Transfers	7,311,453.00	5,581,864.00	5,726,608.00
Debt Service	5,843,177.00	5,802,880.00	5,981,857.00
Operating Contingency		800,000.00	800,000.00
Unappropriated Ending Fund Balance and Reserves	27,961,841.00	18,341,385.00	14,386,476.00
Total Requirements	108,192,072.00	109,724,585.00	111,938,248.00
Total FTE	552.7	540.3	530.7

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR*

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 0.6204 Per \$1000)	0.6204	0.6204	0.6204
Local Option Levy			
Levy for General Obligation Bonds	3,248,483	3,358,795	3,484,111

STATEMENT OF INDEBTEDNESS

Long Term Debt	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds	30,070,000.00	
Other Bonds	25,928,401.00	
Other Borrowings	23,400.00	
Total	56,019,801.00	

*If more space is needed to complete any section of this form, use the space below or add sheets.

150-504-075-0 (Rev. 10-01-19)

Form CC-1 (continues from previous page)

Form ED-50

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

**FORM ED-50
2020-2021**

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

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

Check here if this is an amended form.

The **Central Oregon Community College** has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of **Deschutes, Jefferson, Crook** County. The property tax, fee, charge or assessment is categorized as stated by this form.
Klamath, Wasco, and Lake

2600 NW College Way <small>Mailing Address of District</small>	Bend <small>City</small>	OR <small>State</small>	97703 <small>Zip</small>	6/13/19 <small>Date Submitted</small>
Cathleen Knutson <small>Contact Person</small>	Director of Fiscal Services <small>Title</small>	(541) 383-7711 <small>Daytime Telephone</small>	cknutson@cooc.edu <small>Contact Person E-mail</small>	

CERTIFICATION - You must check one box.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or 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 (with in permanent rate limit)	1	0.6204	
2. Local option operating tax	2		Excluded from Measure 5 Limits Amount of Levy
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$3,484,111
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$3,484,111

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

Budget Resolution



Board Meeting Date: June 10, 2020
Exhibit No.: 7.a
Approval: X Yes ___ No
Motion: ___

Central Oregon Community College Board of Directors: Resolution

Subject	Adopt the College Budget for 2020-21
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

The Budget Committee discussions for the 2020-21 budget focused on the high level of uncertainty created by the COVID-19 Pandemic. The budget was developed pre-pandemic, so the College will be closely monitoring the Governor's executive orders and identifying necessary budgetary actions given anticipated impacts on the State's biennium appropriation for the Community College Support Fund (CCSF). No changes are proposed to the budget approved by the Central Oregon Community College Budget Committee on May 13, 2020. 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, 2020 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 2020-21 in the aggregate amount of \$97,551,772 (total of all funds) approved by the Budget Committee on May 13, 2020.

Appropriation Resolution



Board Meeting Date: June 10, 2020

Exhibit No.: 7.b

Approval: Yes No

Motion:

Central Oregon Community College
Board of Directors: Resolution

Subject	Make Appropriations for the 2020-21 Budget
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

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

GENERAL FUND

Instruction and Instructional Support	\$ 27,825,833	
Student Services	5,250,519	
College Support Services	6,260,555	
Campus Services	4,927,199	
Information Technology Services	4,697,012	
Financial Aid	295,079	
Contingency	800,000	
Total General Fund		\$ 50,056,197

DEBT SERVICE FUND

Principal	\$ 2,740,746	
Interest	3,221,111	
Materials and Services	600	
Total Debt Service Fund		\$ 5,962,457

CAPITAL PROJECTS FUND

Personnel Services	\$ 89,652	
Materials and Services	1,715,000	
Capital Outlay	1,987,400	
Transfers Out	-	
Total Capital Projects Fund		\$ 3,792,052

Appropriation Resolution

Board Meeting Date: June 10, 2020

Exhibit No.: 7.b

Approval: Yes No

Motion: ___

<u>ENTERPRISE FUND</u>		
Personnel Services	\$ 1,128,619	
Materials and Services	3,760,581	
Capital Outlay	75,000	
Transfers Out	<u>1,943,988</u>	
Total Enterprise Fund		\$ 6,908,188
<u>INTERNAL SERVICE FUND</u>		
Personnel Services	\$ 62,775	
Materials and Services	178,010	
Capital Outlay	6,000	
Transfers Out	<u>5,000</u>	
Total Internal Service Fund		\$ 251,785
<u>RESERVE FUND</u>		
Materials and Services	\$ 25,000	
Transfers Out	<u>500,000</u>	
Total Reserve Fund		\$ 525,000
<u>SPECIAL REVENUE FUND</u>		
Federal Grant Programs	\$ 1,889,974	
State Grant Programs	191,874	
Other Grant Programs	305,565	
Contracts	823,480	
New Programs	<u>1,000,000</u>	
Total Special Revenue Fund		\$ 4,210,893
<u>AUXILIARY FUND</u>		
Self-Sustaining Activities	\$ 2,696,794	
Non-General Fund Instruction	6,407,386	
Revolving Activities	1,000,673	
Contractual & Administrative Provisions	<u>682,322</u>	
Total Auxiliary Fund		\$ 10,787,175
<u>FINANCIAL AID FUND</u>		
Federal Programs	\$ 8,526,000	
State Programs	4,600,000	
Institutional Programs	1,880,000	
Other Programs	<u>33,975</u>	
Total Financial Aid Fund		\$ 15,039,975

Appropriation Resolution

Board Meeting Date: June 10, 2020
Exhibit No.: 7.b
Approval: Yes No
Motion: ___

TRUST & AGENCY FUND

Materials and Services	<u>\$ 18,050</u>	\$ 18,050
Total Trust & Agency Fund		
Total Budget Appropriation		<u>\$ 97,551,772</u>

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, 2020 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 \$97,551,772.

Property Tax Levy Resolution



Board Meeting Date: June 10, 2020
 Exhibit No.: 7.c
 Approval: X Yes ___ No
 Motion: ___

Central Oregon Community College
 Board of Directors: Resolution

Subject	Impose and Categorize taxes for 2020-21
Strategic Plan Connection	Institutional Efficiency
Prepared By	David Dona, Chief Financial Officer

A. Background

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

	Subject to the <u>Education Limits</u>	Excluded from <u>Measure 5 Limits</u>
Permanent Rate	\$0.6204 / \$1,000	
General Obligation Bonds		\$3,484,111

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, 2020 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 2020-21 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$3,484,111 for voter approved general obligation bonds debt service for the tax year 2020-21. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.