



CENTRAL OREGON COMMUNITY COLLEGE
BUDGET DOCUMENT
FISCAL YEAR 2022–2023



CENTRAL OREGON
community college

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College History and Overview

HISTORY

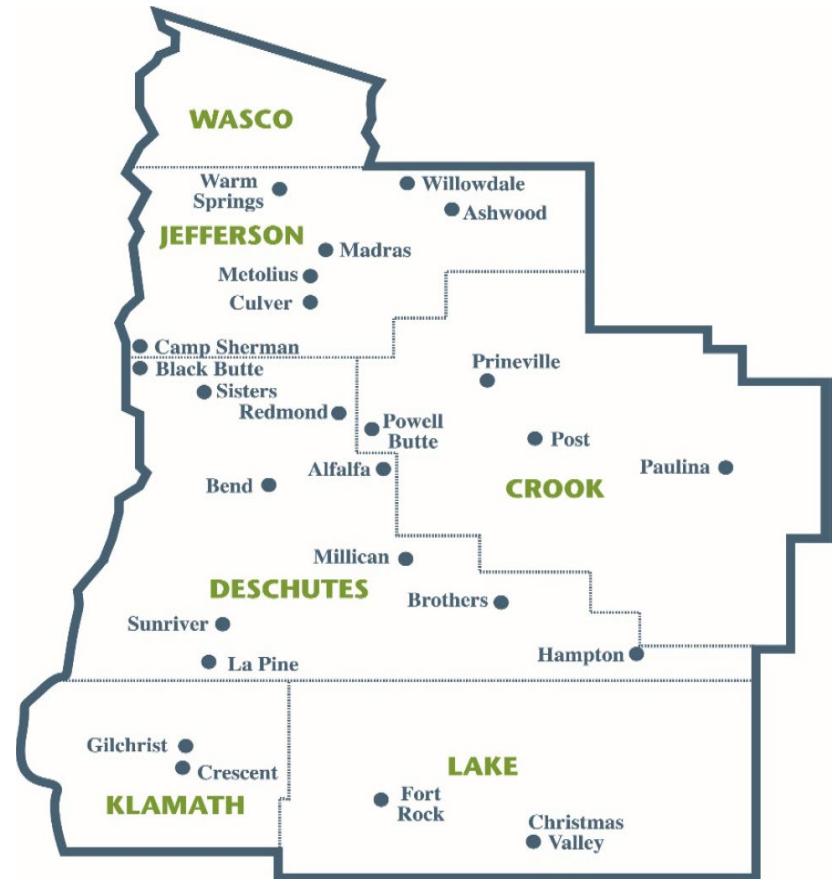
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original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

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

OUR DISTRICT

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

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



College History and Overview

OUR CAMPUSES

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

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

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

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

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

OUR STUDENTS

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

College History and Overview

OUR FACULTY

COCC has 116 full-time faculty members, 32 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 159 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. Since 1955 Central Oregon Community College (COCC) 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 during two annual cycles, one in the spring and one in the summer.

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 over \$28 million today. In addition to scholarship support, the COCC Foundation also supports College programs and is the home of the Nancy R. Chandler Lecture Series. In 2021-22, the COCC Foundation offered more than \$1.8 million in scholarships to COCC students.

CONTINUING EDUCATION

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

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

College History and Overview

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

SMALL BUSINESS DEVELOPMENT CENTER

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

In addition, the SBDC offers:

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

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

ADULT BASIC SKILLS (ABS)

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

College History and Overview

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

BARBER LIBRARY

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

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

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

College History and Overview

ACCREDITATION

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

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

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

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

Mission, Vision, and Core Themes

MISSION STATEMENT

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

- Internal Connections
- External Connections
- Innovation

VISION STATEMENT

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

OUR VALUES

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

Budget Committee

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

Board of Directors:

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

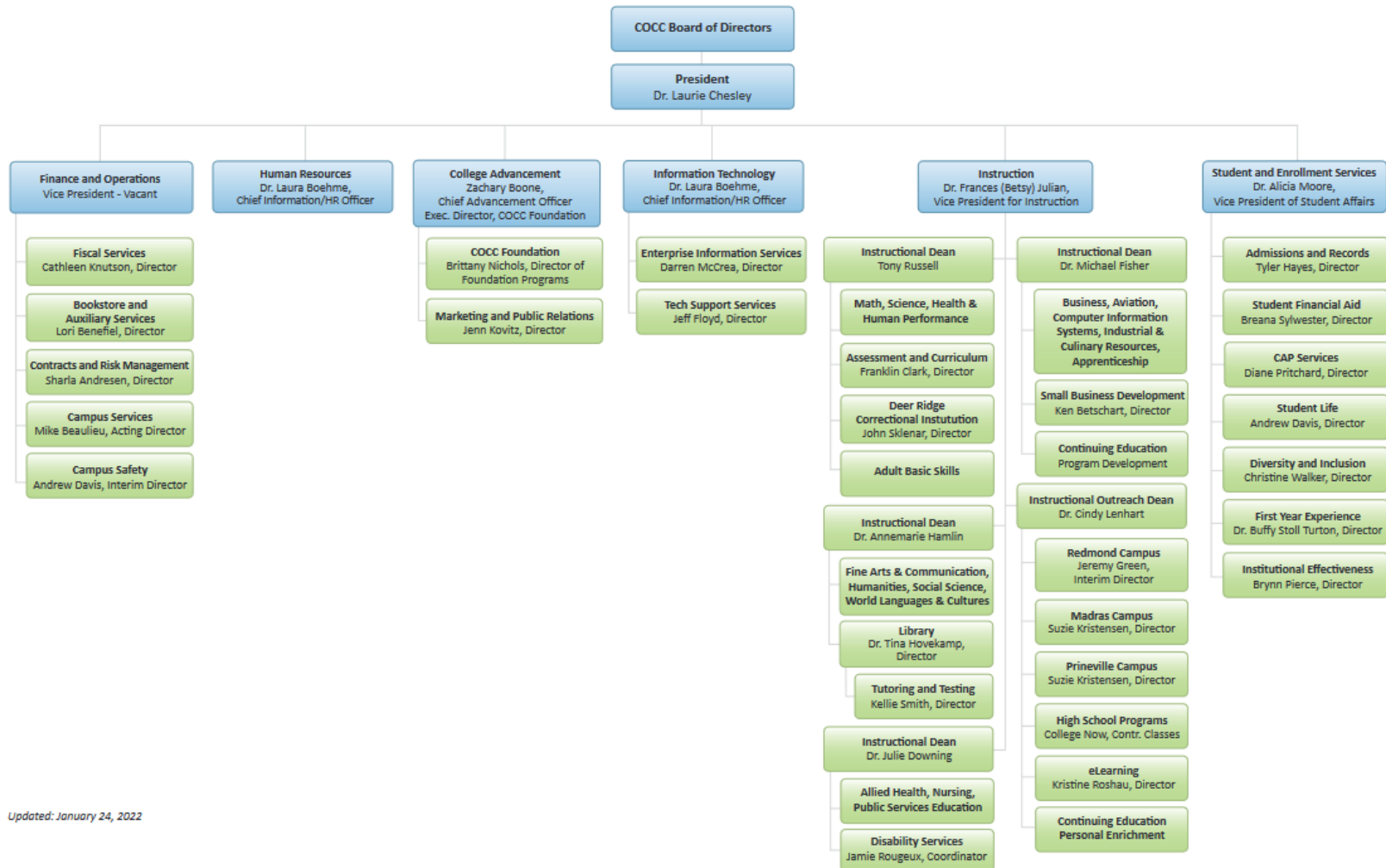
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Vacant position	1	Redmond	6/30/2023
Vacant position	2	Prineville	6/30/2022
Richard Hurd	3	Redmond	6/30/2023
Vacant position	4	Bend	6/30/2022
Vacant position	5	Bend	6/30/2022
Roger Detweiler	6	Sisters	6/30/2023
Harry Hamilton	7	La Pine	6/30/2022

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

Administrative Organizational Chart

Administrator Organizational Chart Central Oregon Community College



Updated: January 24, 2022

Fund Types

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

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

- *General Fund*

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

- *Debt Service Fund*

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

- *Capital Projects Fund*

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

- *Internal Service Fund*

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

- *Reserve Fund*

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

- *Special Revenue Fund*

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

Fund Types

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

Resources

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

Organizational Units

The College is structured into the following organizational units:

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

Budget Process

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

Listed below are the required budgeting steps:

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

2021/22 Budget Calendar



President's Budget Message

Introduction

As we enter the 2022-23 fiscal year, Central Oregon Community College maintains its approach of strong financial management, disciplined budgeting practices and adequate levels of reserves, despite the evolving landscape in higher education. Over the past year the College has remained nimble in cost containment efforts to allow a positive operating margin. The primary sources of annual operating revenue and support include State Aid, property tax collections, and student tuition and fees. The future economic outlook for these sources of revenue and efforts to contain costs, as they relate to the current year budget, are discussed below.

Oregon's economy remains strong with growing jobs, increased salaries, and robust spending. The fundamental economic challenge is the supply side of the economy keeping pace with demand, largely due to labor shortages and supply chain issues. Growing inflation is also a risk. Although wages and salaries have increased since pre-pandemic levels, increases in gas and consumer goods eat into any wage gains workers are experiencing. Over the past year, Oregon's average real wage has fallen 3 percent. However, as inflation slows, and wage growth holds strong in a tight labor market, real wages are expected to pick up modestly by the end of 2022.

Although the state and federal economy have shown variability throughout the COVID-19 pandemic and during any recovery, COCC's 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 2021-22 budget year is projected to end with a positive general fund operating balance, spending within the legally adopted limits, and an ending fund balance above the Board's mandated 10% general fund reserve requirement. The current year's budget performance for the three main funding sources (tuition/fees, property taxes, and state aid), operating expenditures, and federal COVID-19 pandemic funding is summarized below.

- **Property Taxes:** Property tax revenue represents the largest source of operating funds. Property tax revenue has steadily increased the past eight years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$19.7 million is \$141 thousand above budget.
- **Tuition and Fees:** This year's 6% projected student enrollment decline represents the tenth consecutive year of decreasing enrollment of credit students from the 2012 peak. This higher than anticipated enrollment decline produced total tuition and fee revenue of \$15 million, \$1.6 million below budget.
- **State Aid:** The State increased its community college support fund (CCSF) appropriation of \$673 million to \$699 million for the 2021-23 biennium. Forecasted State Aid is \$9.5 million, \$1 million (12.1%) over budget due to COCC's higher level of reimbursable student FTE relative to the total FTE within the State's funding formula.
- **Operating Expenditures:** The current financial forecast reflects a salary savings of \$1.8 million, payroll assessment savings of \$1.1 million, and materials and services savings of \$1 million for a total operating savings of \$4 million. The salary savings includes position vacancies and reduced use of part-time employees. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers compensation insurance, life insurance, etc.) with health insurance being the largest.
- **Federal Stimulus Funding:** In response to the COVID-19 Pandemic, the Federal Government approved three rounds of Higher Education Economic Relief Funds (HEERF) totaling \$21.4 million to be used for direct student aid, expenses related to COVID related supplies/PPE/technology, and lost revenue from operations.

President's Budget Message

2022-23 Budget

When planning for and developing the 2022-23 budget, President Chesley and the Senior Leadership Team members gathered extensive information and explored a variety of options to support the institution's mission and strategic plan while dealing with the effects of the COVID-19 pandemic. Below are the goals and guiding principles 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 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;
- Work with industry partners, expand and grow targeted career technical education opportunities;
- Maintain competitive compensation packages to attract and retain employees and faculty.
- Expand and enhance College's institutional advancement efforts.

Guiding Principles

- Maintain a disciplined approach to budget development;
- Maintain accessibility and affordability;
- Strategically use HEERF and Grant funds;
- Manage changes in staffing;
- Make needed investments: classified wages, facilities, technology.

Enrollment:

The global COVID-19 pandemic has had a significant impact on the economy and employment levels. It is difficult to predict the long-term effects the pandemic will have on enrollment. Community college enrollments tend to be countercyclical with the economy and unemployment serves as a primary driver for enrollment growth at community colleges. With declining levels of enrollment over the past decade, projecting any increase seemed unrealistic. The proposed budget contains an estimated 4% decrease in student enrollment for 2022-23.

Buildings and Facility Maintenance:

The College has four campuses with 33 buildings with a combined square footage of over 700,000 square feet. Each fiscal year, the College dedicates funds for facilities repair and maintenance in the budget process to ensure proper stewardship of these public investments. The College like other large public entities, is challenged with deferred maintenance costs, which are expected to exceed \$2.6 million in 2022-23.

Real Estate Revenue:

Future land lease revenue or land sales proceeds will provide additional resources the Board can direct to various needs and investments for the College.

Veterans Administration Dispute:

The College is currently in dispute with the U.S. Veterans Administration over pass-through charges related to veteran students enrolled in the College's Aviation Program. Resolution of this dispute is expected within the next 12-24 months.

Process and Outcomes:

The President and Senior Leadership Team members presented options for reducing individual budget areas. New expenditures were prioritized to align resource allocations with strategic priorities, goals, and guiding principles.

President's Budget Message

State Aid:

The 2022-23 budget contains an estimated 1 percent decrease in state aid from prior year. The Community College Support Fund (CCSF) formula incorporates total public resources (TPR). With Central Oregon's robust increases in property values, state aid is reduced in our district and allocated to other Oregon community colleges.

Property Taxes:

Property tax revenue continues to represent the largest source of operating funds for the College. Property tax revenue has steadily increased the past ten years as Central Oregon real estate values continue to rise and the level of new construction grows. The current forecast assumption has imposed property taxes increasing 5.6 percent, which would produce property tax revenue of \$20.7 million, \$972 thousand increase over the current year.

Tuition and Fees:

The Board approved to increase tuition rates by 4% for all residency categories. The College has eliminated the online fee for 2022-23, but increased the technology fee to \$2.50 per credit.

Long-Term Outlook

As the College continues to endure the challenges of the COVID-19 pandemic, decreased enrollment, and changes in instructional modalities, long-term impacts are difficult to predict. However, COCC continues to practice strong financial management, a disciplined budgeting approach, and adequate levels of reserves. We will remain well positioned financially to manage through this period of uncertainty.

Finally, I want to thank the Board for its continued leadership and support to the College. I also want extend my gratitude and thanks to the Budget Committee members for their stewardship. I offer my appreciation to Interim Chief Financial Officer, Cathleen Knutson, the Fiscal Services staff, as well as all College staff who have budget

oversight responsibilities, for the considerable time and effort required to develop this comprehensive budget.

Sincerely,



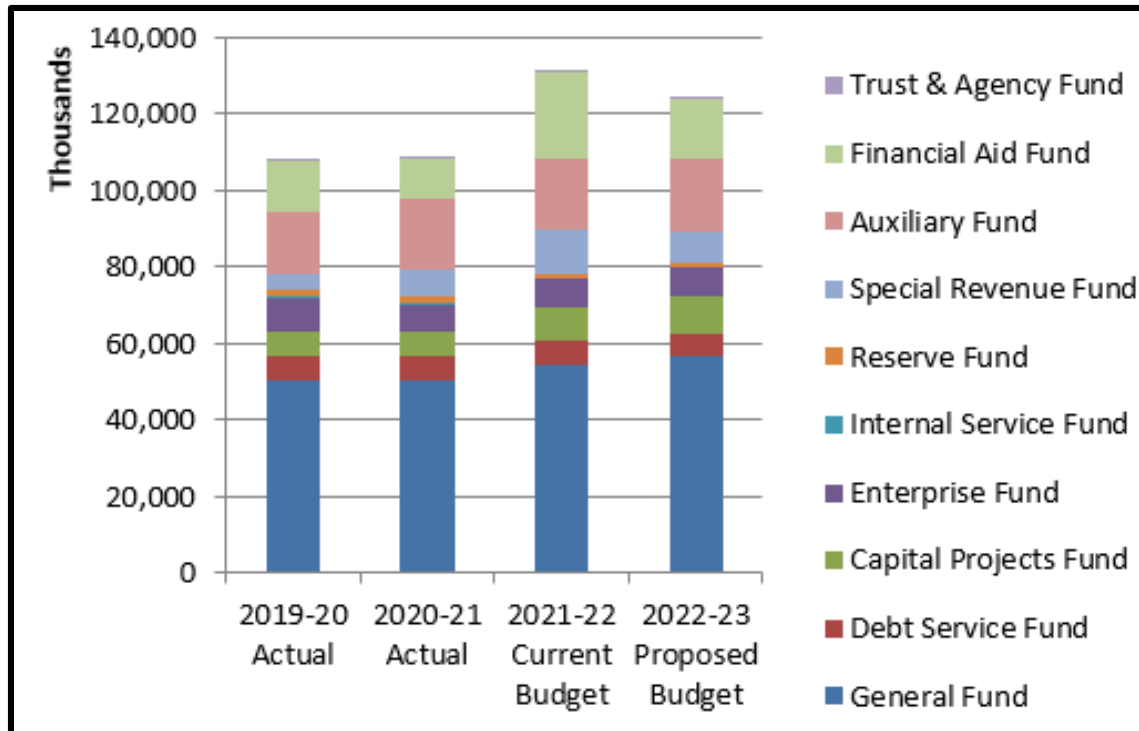
Laurie Chesley, Ph.D.

President

Consolidated Budget

Resources Graph – All Funds

Resources All Funds



Consolidated Budget

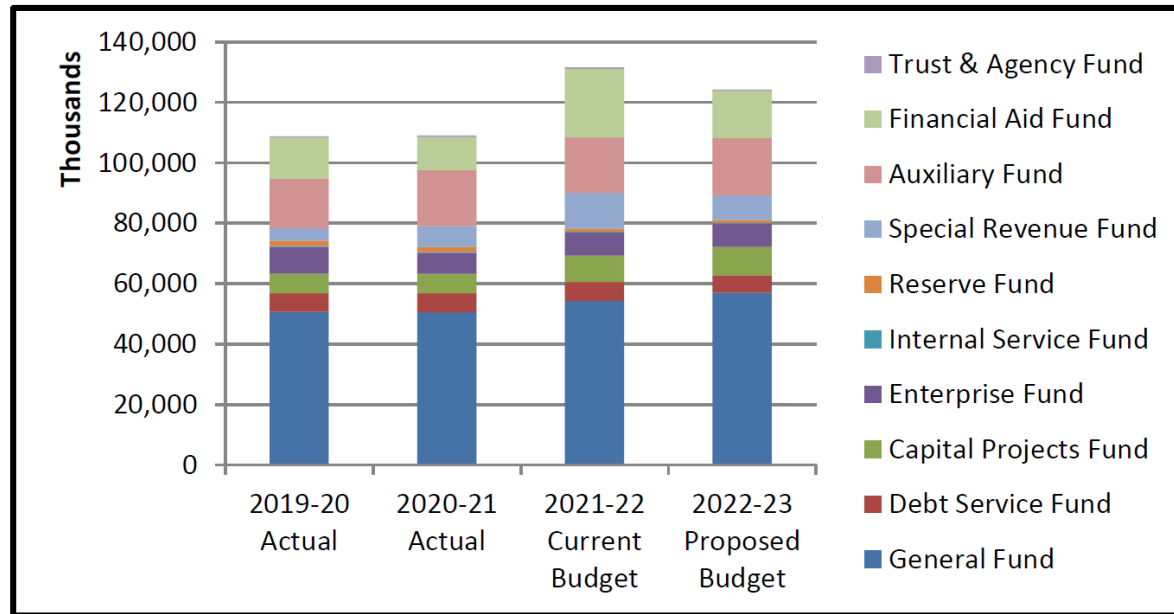
Resources Summary - All Funds

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
General Fund	\$ 50,322,326	\$ 50,576,203	\$ 54,289,000	\$ 57,019,200	\$ 57,019,200	\$ 57,019,200
Debt Service Fund	6,171,346	6,344,899	6,327,519	5,742,145	5,742,145	5,742,145
Capital Projects Fund	6,436,385	6,388,444	8,752,644	9,407,505	9,407,505	9,407,505
Enterprise Fund	8,847,554	7,025,764	7,687,717	7,736,756	7,736,756	7,736,756
Internal Service Fund	366,209	188,098	242,540	227,500	227,500	227,500
Reserve Fund	1,719,719	1,727,195	923,937	1,012,674	1,012,674	1,012,674
Special Revenue Fund	4,113,911	6,879,488	11,820,544	8,103,884	8,103,884	8,103,884
Auxiliary Fund	16,446,269	18,555,634	18,364,565	18,956,123	18,956,123	18,956,123
Financial Aid Fund	13,546,181	10,892,574	22,787,853	15,658,071	15,658,071	15,658,071
Trust & Agency Fund	416,392	411,607	411,833	405,666	405,666	405,666
Total Resources	<u>\$ 108,386,292</u>	<u>\$ 108,989,906</u>	<u>\$ 131,608,152</u>	<u>\$ 124,269,524</u>	<u>\$ 124,269,524</u>	<u>\$ 124,269,524</u>

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

Requirements Summary - All Funds

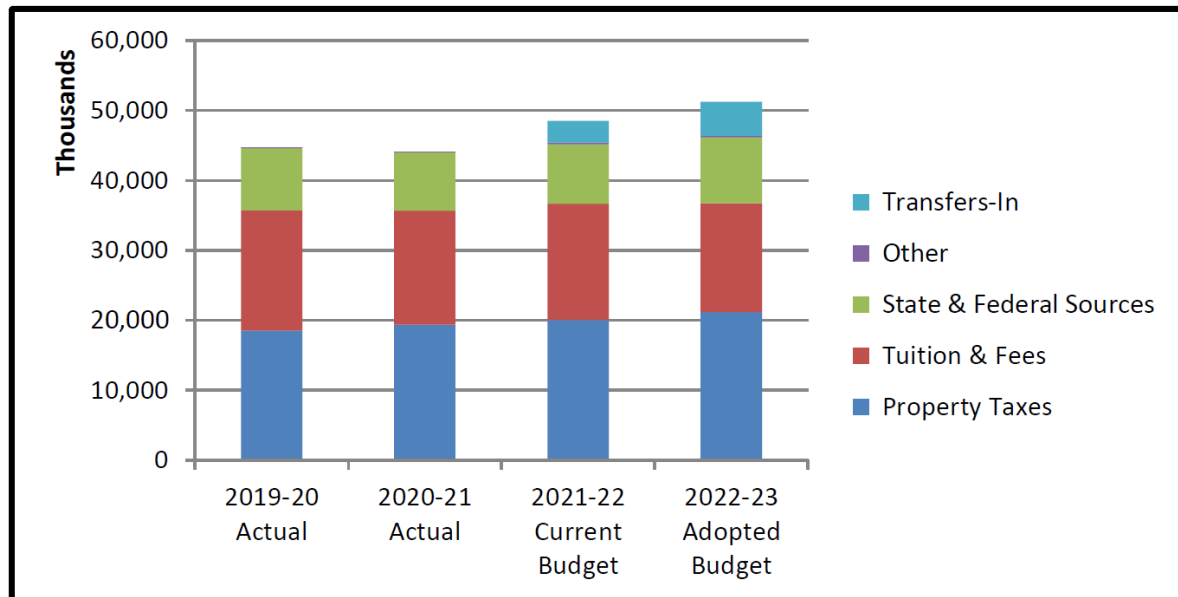
	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
General Fund	\$ 50,322,326	\$ 50,576,203	\$ 54,289,000	\$ 57,019,200	\$ 57,019,200	\$ 57,019,200
Debt Service Fund	6,171,346	6,344,899	6,327,519	5,742,145	5,742,145	5,742,145
Capital Projects Fund	6,436,385	6,388,444	8,752,644	9,407,505	9,407,505	9,407,505
Enterprise Fund	8,847,554	7,025,764	7,687,717	7,736,756	7,736,756	7,736,756
Internal Service Fund	366,209	188,098	242,540	227,500	227,500	227,500
Reserve Fund	1,719,719	1,727,195	923,937	1,012,674	1,012,674	1,012,674
Special Revenue Fund	4,113,911	6,879,488	11,820,544	8,103,884	8,103,884	8,103,884
Auxiliary Fund	16,446,269	18,555,634	18,364,565	18,956,123	18,956,123	18,956,123
Financial Aid Fund	13,546,181	10,892,574	22,787,853	15,658,071	15,658,071	15,658,071
Trust & Agency Fund	416,392	411,607	411,833	405,666	405,666	405,666
Total Requirements	\$ 108,386,292	\$ 108,989,906	\$ 131,608,152	\$ 124,269,524	\$ 124,269,524	\$ 124,269,524

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

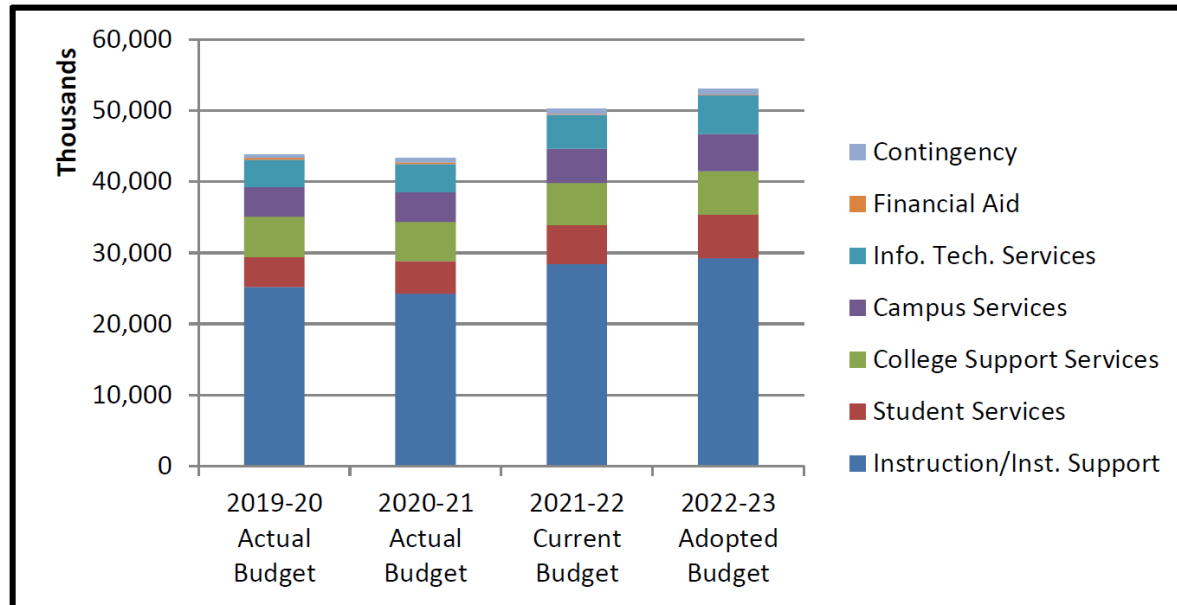
General Fund - Resources

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 17,905,877	\$ 18,846,109	\$ 19,605,000	\$ 20,718,000	\$ 20,718,000	\$ 20,718,000
Prior Year	626,222	509,089	459,000	464,000	464,000	464,000
Tuition and Fees	17,199,485	16,314,263	16,611,000	15,570,000	15,570,000	15,570,000
State and Federal Sources						
State Aid for Operations	8,868,175	8,325,435	8,497,000	9,388,000	9,388,000	9,388,000
Other Sources						
Interest Income	62,544	12,345	70,000	70,000	70,000	70,000
Miscellaneous Income	50,349	71,772	130,000	136,000	136,000	136,000
Program Income	18,284	18,165	41,000	41,200	41,200	41,200
Transfers from Other Funds						
Interfund Transfers-In			3,100,000	4,860,000	4,860,000	4,860,000
Total	\$ 44,730,936	\$ 44,097,178	\$ 48,513,000	\$ 51,247,200	\$ 51,247,200	\$ 51,247,200
Beginning Fund Balance	\$ 5,591,390	\$ 6,479,025	\$ 5,776,000	\$ 5,772,000	\$ 5,772,000	\$ 5,772,000
Total Resources	<u>\$ 50,322,326</u>	<u>\$ 50,576,203</u>	<u>\$ 54,289,000</u>	<u>\$ 57,019,200</u>	<u>\$ 57,019,200</u>	<u>\$ 57,019,200</u>

General Fund

The General Fund Expenditures Graph by Function

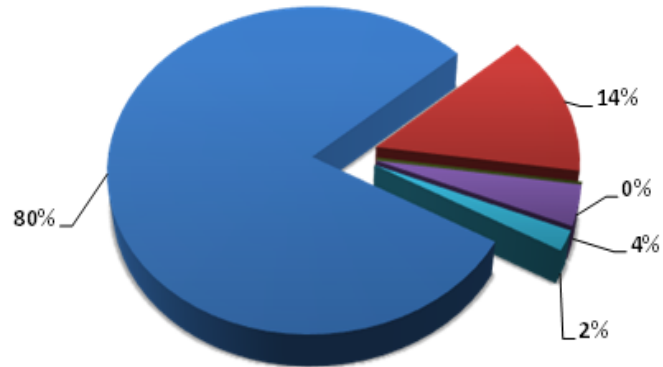
General Fund Expenditures



General Fund

BUDGETED EXPENDITURES

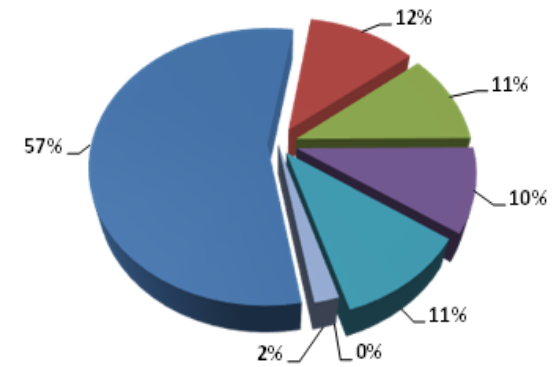
– By Object Classification



■ Personnel Services
■ Materials & Services
■ Capital Outlay
■ Transfers-Out
■ Contingency

BUDGETED EXPENDITURES

– By Function



■ Instruction/Inst. Support
■ Student Services
■ College Support Services
■ Campus Services
■ Info. Tech. Services
■ Financial Aid
■ Contingency

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Instruction						
Humanities Office	\$ 51,383	\$ 55,697	\$ 65,906	\$ 73,001	\$ 73,001	\$ 73,001
Writing/Literature	1,582,460	1,476,104	1,783,954	1,691,119	1,691,119	1,691,119
Foreign Languages	568,864	538,706	582,209	558,854	558,854	558,854
Speech	546,291	563,066	610,139	634,580	634,580	634,580
Social Science Office	66,660	56,872	70,500	77,595	77,595	77,595
Music	397,188	341,736	430,631	446,806	446,806	446,806
Art	563,350	471,964	669,798	643,767	643,767	643,767
Theatre Arts	42,603	40,483	61,403	75,195	75,195	75,195
Fine Arts and Communication Office	59,014	55,993	85,764	78,759	78,759	78,759
Business Administration	739,377	725,540	808,977	700,444	700,444	700,444
Culinary Program	784,047	827,397	959,239	918,804	918,804	918,804
Business Administration Office	39,093	60,882	65,114	71,709	71,709	71,709
Journalism			6,300	6,219	6,219	6,219
Culinary Administration Office	32,319	38,206	50,755	55,120	55,120	55,120
World Languages and Cultures Office	49,892	48,772	52,700	55,780	55,780	55,780
Philosophy	32,987	17,361	26,742	27,014	27,014	27,014
Addiction Studies	146,504	142,028	163,437	167,835	167,835	167,835
Anthropology	264,828	270,075	266,429	280,193	280,193	280,193
Criminal Justice	220,687	164,861	226,983	195,082	195,082	195,082
Economics	117,608	128,343	129,061	128,773	128,773	128,773
Education	298,823	286,393	326,029	299,286	299,286	299,286
Geography	109,294	14,884	23,203	22,683	22,683	22,683
History	244,131	226,135	252,467	253,667	253,667	253,667
Human Development	214,610	179,722	248,626	247,717	247,717	247,717
Political Science	31,879	15,924	24,544	24,507	24,507	24,507
Psychology	463,139	469,241	493,913	460,982	460,982	460,982
Sociology	260,815	247,002	284,637	197,778	197,778	197,778
AVANZA	44,040	65,017	83,638	90,871	90,871	90,871
Adult Basic Education	495,000	509,700	524,841	540,437	540,437	540,437
Regional Svcs. & R.C. Operations	594,995	550,289	662,390	796,903	796,903	796,903
Regional Svcs. & M.C. Operations	224,688	228,519	215,154	275,562	275,562	275,562

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 232,336	\$ 229,674	\$ 216,067	\$ 277,436	\$ 277,436	\$ 277,436
Engineering & Engr. Tech.	167,884	165,815	179,726	176,664	176,664	176,664
Science Office	75,345	71,211	82,171	86,628	86,628	86,628
Mathematics	1,779,068	1,595,220	1,853,005	1,850,568	1,850,568	1,850,568
Biological Science	1,174,435	1,205,334	1,338,232	1,441,520	1,441,520	1,441,520
Chemistry	520,273	545,797	608,594	645,102	645,102	645,102
Physics	226,893	217,055	236,345	255,664	255,664	255,664
Geology	100,566	93,077	115,051	124,034	124,034	124,034
Nursing	1,137,978	1,167,953	1,309,016	1,387,499	1,387,499	1,387,499
Health & Human Performance Office	153,055	109,617	185,636	196,171	196,171	196,171
Health & Human Performance	853,087	776,032	998,850	973,910	973,910	973,910
Math Office	82,344	80,615	82,609	73,240	73,240	73,240
Allied Health	60,443	25,300	6,790	21,467	21,467	21,467
Computer and Information Systems	1,079,376	1,050,790	1,193,892	1,196,775	1,196,775	1,196,775
Licensed Massage Therapy	240,113	241,760	280,438	330,948	330,948	330,948
Emergency Medical Services	352,854	373,200	364,268	399,488	399,488	399,488
Dental Assisting	256,530	263,176	278,655	298,687	298,687	298,687
Medical Assisting	147,695	206,504	261,690	288,962	288,962	288,962
Allied Health Office	71,216	73,512	77,350	83,211	83,211	83,211
Pharmacy Technician	108,301	110,272	117,147	139,828	139,828	139,828
Veterinary Technician Program	229,463	235,322	267,899	285,805	285,805	285,805
CIS Office	56,055	41,227	49,495	53,569	53,569	53,569
Nursing Office	81,424	80,508	84,852	95,939	95,939	95,939
Nursing Assistant			94,544	305,005	305,005	305,005
HHP: Recreation (O.R.L.T.)	226,166	234,098	249,004	261,554	261,554	261,554
Ponderosa Office	80,964	100,204	111,764	131,146	131,146	131,146
Forestry Technology	454,251	440,045	497,659	527,045	527,045	527,045
Automotive	380,168	409,574	448,810	360,323	360,323	360,323
Health Information Technology	225,197	235,550	259,053	251,673	251,673	251,673
Manufacturing Processes	357,575	456,834	515,731	543,027	543,027	543,027
Apprenticeship	23,891	21,055	23,074	139,729	139,729	139,729

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Wildland Fire Management	\$ 76,221	\$ 76,040	\$ 96,213	\$	\$	\$
Structural Fire Science	184,811	186,169	307,211	305,938	305,938	305,938
Geographical Information Systems	124,739	127,371	137,657	140,647	140,647	140,647
Aviation Program	318,471	346,130	386,122	383,253	383,253	383,253
Military Science	599		1,250	1,250	1,250	1,250
Non-Destructive Testing			960			
Regional Credit Instruction-Madras	3,148	77	4,360	4,457	4,457	4,457
Regional Credit Instruction-Prineville	1,331	251	3,465	4,337	4,337	4,337
Regional Credit Instruction-Redmond	(515)		8,040	7,137	7,137	7,137
Library Skills	37,615	26,139	38,524	55,064	55,064	55,064
Total Instruction	<u>\$ 20,967,935</u>	<u>\$ 20,435,420</u>	<u>\$ 23,626,702</u>	<u>\$ 24,201,742</u>	<u>\$ 24,201,742</u>	<u>\$ 24,201,742</u>
Instructional Support						
Office of VP of Instruction	\$ 601,983	\$ 737,792	\$ 775,865	\$ 771,999	\$ 771,999	\$ 771,999
Library	1,186,843	958,267	1,188,878	1,262,137	1,262,137	1,262,137
Convocation	9,123	9,891	3,500	12,526	12,526	12,526
Tutoring and Testing	600,883	557,357	610,586	679,979	679,979	679,979
Plan/Eval/Accreditation	31,876	325,681	23,876	23,876	23,876	23,876
Academic Computing Support	465,434	840,415	714,767	541,272	541,272	541,272
Instructional Deans	887,414	243,977	1,048,578	1,304,910	1,304,910	1,304,910
Curriculum & Assessment	240,985	169,914	229,489	240,224	240,224	240,224
ITS - Instructional Software	178,390		207,708	223,708	223,708	223,708
Total Instructional Support	<u>\$ 4,202,931</u>	<u>\$ 3,843,294</u>	<u>\$ 4,803,247</u>	<u>\$ 5,060,631</u>	<u>\$ 5,060,631</u>	<u>\$ 5,060,631</u>

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Student Services						
Admissions	\$ 941,360	\$ 953,586	\$ 1,178,629	\$ 1,418,795	\$ 1,418,795	\$ 1,418,795
Counseling Center	63,512	52,809	76,458	76,458	76,458	76,458
Student Life	274,052	262,415	333,949	360,164	360,164	360,164
Commencement			27,771	27,771	27,771	27,771
Financial Aid	644,377	698,424	745,070	791,304	791,304	791,304
Career Services and Job Placement	123,849	102,173	153,023	160,871	160,871	160,871
Student Outreach & Contact	188,465	320,245	307,504	415,612	415,612	415,612
Diversity and Inclusion	251,937	281,265	369,472	365,447	365,447	365,447
Club Sports	172,932	163,755	162,671	285,194	285,194	285,194
Enrollment Cashiering	89,160	90,165	92,845			
Disability Services	259,772	290,998	362,196	426,575	426,575	426,575
Office VP Student Affairs	474,895	530,476	572,902	624,617	624,617	624,617
Advising	456,960	490,737	664,107	707,309	707,309	707,309
Placement Testing	65,849	69,818	156,788	118,981	118,981	118,981
First Year Experience	205,742	207,466	233,757	246,287	246,287	246,287
ITS - Student Services Software	42,225	44,652	43,325	67,325	67,325	67,325
Total Student Services	\$ 4,255,087	\$ 4,558,984	\$ 5,480,467	\$ 6,092,710	\$ 6,092,710	\$ 6,092,710

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
College Support Services						
Governing Board	\$ 104,215	\$ 10,471	\$ 96,878	\$ 97,696	\$ 97,696	\$ 97,696
President's Office	420,861	352,090	420,587	436,153	436,153	436,153
Fiscal Services	659,353	637,892	703,254	554,784	554,784	554,784
Campus Safety and Security	838,074	728,139	796,785	768,611	768,611	768,611
Human Resources	597,592	649,950	786,152	1,069,498	1,069,498	1,069,498
Mail Services	125,685	70,288	158,088	164,295	164,295	164,295
Marketing and Public Relations	817,890	767,005	809,616	805,832	805,832	805,832
Chief Financial Officer	521,150	530,867	501,372	428,822	428,822	428,822
Legal, Audit and Professional Svcs	84,375	108,635	83,183	83,183	83,183	83,183
Elections		26,340	29,355	29,355	29,355	29,355
General Institutional Support	523,420	468,728	598,633	598,633	598,633	598,633
Liability and Other Insurance	104,759	123,748	214,409	168,445	168,445	168,445
Institutional Effectiveness	287,961	316,102	385,102	406,549	406,549	406,549
Vice President for Administration	543,713	505,014	140,427	107,533	107,533	107,533
Organizational Development	10,722	9,067	6,590	13,000	13,000	13,000
College Advancement		201,441	207,459	370,316	370,316	370,316
Total College Support Services	\$ 5,639,770	\$ 5,505,777	\$ 5,937,890	\$ 6,102,705	\$ 6,102,705	\$ 6,102,705
Campus Services						
Custodial Services	\$ 1,012,632	\$ 944,611	\$ 1,221,665	\$ 1,069,253	\$ 1,069,253	\$ 1,069,253
Utilities	990,807	888,563	1,220,935	1,120,935	1,120,935	1,120,935
Fire & Boiler Insurance	139,088	167,657	187,266	221,131	221,131	221,131
Maintenance of Grounds	652,206	712,505	811,272	889,369	889,369	889,369
Maintenance of Buildings	835,550	959,321	1,039,610	1,201,428	1,201,428	1,201,428
Plant Additions	217,793	157,149		400,000	400,000	400,000
Plant Administration	326,134	342,527	293,067	346,964	346,964	346,964
Campus Shuttle	1,703					
Total Campus Services	\$ 4,175,913	\$ 4,172,333	\$ 4,773,815	\$ 5,249,080	\$ 5,249,080	\$ 5,249,080

General Fund - Requirements by Function

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,120,101	\$ 1,243,021	\$ 1,417,856	\$ 1,959,943	\$ 1,959,943	\$ 1,959,943
Management Information Systems	555,880	597,993	701,746	725,346	725,346	725,346
User Services	796,553	743,814	956,680	871,395	871,395	871,395
Enterprise Computing Services	481,322	502,072	574,016	417,779	417,779	417,779
Network/Telecom & Media Services	561,647	563,354	640,328	695,495	695,495	695,495
Web Development	117,038	119,563	134,939	145,268	145,268	145,268
Regional IT Services - Madras	1,135					
Regional IT Services - Prineville		66	75,558	75,558	75,558	75,558
Project Management	62,460	95,888	124,332	140,978	140,978	140,978
Information Security	130,439	131,974	150,807	139,275	139,275	139,275
Student Tech Services				309,744	309,744	309,744
Total Information Technology	\$ 3,826,575	\$ 3,997,745	\$ 4,776,262	\$ 5,480,781	\$ 5,480,781	\$ 5,480,781
Financial Aid						
Financial Aid Transactions	\$ 275,090	\$ 232,852	\$ 112,897	\$ 112,897	\$ 112,897	\$ 112,897
Total Financial Aid	\$ 275,090	\$ 232,852	\$ 112,897	\$ 112,897	\$ 112,897	\$ 112,897
Contingency						
Contingency	\$ 500,000	\$ 600,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	\$ 500,000	\$ 600,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Requirements	\$ 43,843,301	\$ 43,346,405	\$ 50,311,280	\$ 53,100,546	\$ 53,100,546	\$ 53,100,546
Ending Fund Balance	\$ 6,479,025	\$ 7,229,798	\$ 3,977,720	\$ 3,918,654	\$ 3,918,654	\$ 3,918,654
Total Requirements	\$ 50,322,326	\$ 50,576,203	\$ 54,289,000	\$ 57,019,200	\$ 57,019,200	\$ 57,019,200

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Instruction							
Humanities Office	1.0	\$ 70,757	\$ 2,244	\$	\$	\$	\$ 73,001
Writing/Literature	17.0	1,668,611	22,508				1,691,119
Foreign Languages	4.3	552,242	6,612				558,854
Speech	5.4	625,670	8,910				634,580
Social Science Office	1.0	70,757	6,838				77,595
Music	4.1	424,192	22,614				446,806
Art	6.0	617,518	26,249				643,767
Theatre Arts	1.0	74,630	565				75,195
Fine Arts and Communication Office	1.0	74,791	3,968				78,759
Business Administration	4.8	691,632	8,812				700,444
Culinary Program	6.8	678,964	239,840				918,804
Business Administration Office	1.0	70,757	952				71,709
Journalism	0.1	6,219					6,219
Culinary Administration Office	0.8	55,120					55,120
World Languages and Cultures Office	0.8	54,225	1,555				55,780
Philosophy	0.4	26,486	528				27,014
Addiction Studies	1.3	163,809	4,026				167,835
Anthropology	2.2	275,897	4,296				280,193
Criminal Justice	2.3	191,169	3,913				195,082
Economics	1.3	126,591	2,182				128,773
Education	2.5	292,252	7,034				299,286
Geography	0.3	21,673	1,010				22,683
History	2.1	249,553	4,114				253,667
Human Development	2.3	237,909	9,808				247,717
Political Science	0.3	23,807	700				24,507
Psychology	3.8	451,943	9,039				460,982
Sociology	2.3	196,382	1,396				197,778
AVANZA	1.0	74,784	16,087				90,871
Adult Basic Education					540,437		540,437
Regional Svcs. & R.C. Operations	3.5	306,990	15,727		474,186		796,903

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Regional Svcs. & M.C. Operations	3.0	\$ 264,212	\$ 11,350	\$	\$	\$	\$ 275,562
Regional Svcs. & P.C. Operations	2.7	268,366	9,070				277,436
Engineering & Engr. Tech.	2.0	173,824	2,840				176,664
Science Office	1.0	77,462	9,166				86,628
Mathematics	16.7	1,819,873	30,695				1,850,568
Biological Science	13.6	1,381,841	59,679				1,441,520
Chemistry	5.1	629,706	15,396				645,102
Physics	2.6	245,958	9,706				255,664
Geology	1.2	114,302	9,732				124,034
Nursing	11.8	1,341,770	45,729				1,387,499
Health & Human Performance Office	3.4	188,194	7,977				196,171
Health & Human Performance	9.1	928,961	44,949				973,910
Math Office	1.0	71,313	1,927				73,240
Allied Health	0.4	16,767	4,700				21,467
Computer and Information Systems	9.0	1,174,419	22,356				1,196,775
Licensed Massage Therapy	4.4	317,426	13,522				330,948
Emergency Medical Services	4.4	361,406	38,082				399,488
Dental Assisting	2.9	280,035	18,652				298,687
Medical Assisting	3.0	274,434	14,528				288,962
Allied Health Office	1.0	79,396	3,815				83,211
Pharmacy Technician	1.8	127,818	12,010				139,828
Veterinary Technician Program	2.0	258,412	27,393				285,805
CIS Office	0.8	53,069	500				53,569
Nursing Office	1.0	93,539	2,400				95,939
Nursing Assistant	2.3	286,241	18,764				305,005
HHP: Recreation (O.R.L.T.)	2.0	259,465	2,089				261,554
Ponderosa Office	1.6	126,895	4,251				131,146
Forestry Technology	4.0	490,269	36,776				527,045
Automotive	4.0	330,335	29,988				360,323
Health Information Technology	3.0	238,709	12,964				251,673
Manufacturing Processes	6.2	479,703	63,324				543,027
Apprenticeship	1.0	139,164	565				139,729
Wildland Fire Management							

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Structural Fire Science	2.9	\$ 281,221	\$ 24,717	\$	\$	\$	\$ 305,938
Geographical Information Systems	0.4	135,101	5,546				140,647
Aviation Program	4.0	374,927	8,326				383,253
Military Science			1,250				1,250
Non-Destructive Testing							-
Regional Credit Instruction-Madras	0.1	3,337	1,120				4,457
Regional Credit Instruction-Prineville	0.1	3,337	1,000				4,337
Regional Credit Instruction-Redmond	0.1	3,337	3,800				7,137
Library Skills	1.0	54,564	500				55,064
Total Instruction	<u>217.1</u>	<u>\$ 22,124,438</u>	<u>\$ 1,062,681</u>	<u>\$ -</u>	<u>\$ 1,014,623</u>	<u>\$ -</u>	<u>\$ 24,201,742</u>
Instructional Support							
Office of VP of Instruction	3.1	\$ 400,583	\$ 57,016	\$	\$ 314,400	\$	\$ 771,999
Library	11.3	982,510	174,627	105,000			1,262,137
Convocation			12,526				12,526
Tutoring and Testing	13.4	673,688	6,291				679,979
Plan/Eval/Accreditation					23,876		23,876
Academic Computing Support	4.5	434,633	106,639				541,272
Instructional Deans	9.1	1,277,108	27,802				1,304,910
Curriculum & Assessment	2.0	234,824	5,400				240,224
ITS - Instructional Software			223,708				223,708
Total Instructional Support	<u>43.4</u>	<u>\$ 4,003,346</u>	<u>\$ 614,009</u>	<u>\$ 105,000</u>	<u>\$ 338,276</u>	<u>\$ -</u>	<u>\$ 5,060,631</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Student Services							
Admissions	15.2	\$ 1,358,321	\$ 60,474	\$	\$	\$	\$ 1,418,795
Counseling Center			76,458				76,458
Student Life	3.0	310,407	48,507		1,250		360,164
Commencement			27,771				27,771
Financial Aid	7.7	763,578	27,726				791,304
Career Services and Job Placement	1.5	151,683	9,188				160,871
Student Outreach & Contact	3.2	312,600	103,012				415,612
Diversity and Inclusion	3.2	328,372	37,075				365,447
Club Sports	2.4	202,520	82,674				285,194
Enrollment Cashiering							-
Disability Services	5.2	412,439	14,136				426,575
Office VP Student Affairs	4.3	590,067	34,550				624,617
Advising	6.8	672,827	34,482				707,309
Placement Testing	1.1	85,885	33,096				118,981
First Year Experience	2.2	221,074	25,213				246,287
ITS - Student Services Software			67,325				67,325
Total Student Services	<u>55.7</u>	<u>\$ 5,409,773</u>	<u>\$ 681,687</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ -</u>	<u>\$ 6,092,710</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
College Support Services							
Governing Board	0.5	\$ 50,393	\$ 47,303	\$	\$	\$	\$ 97,696
President's Office	1.6	413,324	22,829				436,153
Fiscal Services	5.0	541,251	13,533				554,784
Campus Public Safety	7.1	597,897	170,714				768,611
Human Resources	8.1	937,886	131,612				1,069,498
Mail Services	1.0	76,191	88,104				164,295
Marketing and Public Relations	6.1	655,680	150,152				805,832
Chief Financial Officer	2.0	401,778	27,044				428,822
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			168,445				168,445
Institutional Effectiveness	3.0	386,420	20,129				406,549
Vice President for Administration	1.0	107,533					107,533
Organizational Development			13,000				13,000
College Advancement	1.0	73,411	19,000		277,905		370,316
Total College Support Services	<u>36.4</u>	<u>\$ 4,563,764</u>	<u>\$ 1,156,036</u>	<u>\$ 35,000</u>	<u>\$ 347,905</u>	<u>\$ -</u>	<u>\$ 6,102,705</u>

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Campus Services							
Custodial Services	11.8	\$ 948,130	\$ 121,123	\$	\$	\$	\$ 1,069,253
Utilities			1,120,935				1,120,935
Fire & Boiler Insurance			221,131				221,131
Maintenance of Grounds	8.3	679,786	209,583				889,369
Maintenance of Buildings	7.8	821,997	379,431				1,201,428
Plant Additions					400,000		400,000
Plant Administration	2.9	299,876	47,088				346,964
Total Campus Services	<u>30.7</u>	<u>\$ 2,749,789</u>	<u>\$ 2,099,291</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 5,249,080</u>
Information Technology							
Information Technology Services	3.5	\$ 444,896	\$ 1,290,047	\$	\$ 225,000	\$	\$ 1,959,943
Management Information Systems	5.0	706,393	18,953				725,346
User Services	7.5	816,309	55,086				871,395
Enterprise Computing Services	3.0	391,076	26,703				417,779
Network/Telecom & Media Services	4.3	533,045	162,450				695,495
Web Development	1.0	138,268	7,000				145,268
Regional IT Services - Prineville		-	75,558				75,558
Project Management	1.0	137,978	3,000				140,978
Information Security	1.0	129,075	10,200				139,275
Student Tech Services	3.6	301,244	8,500				309,744
Total Information Technology	<u>29.9</u>	<u>\$ 3,598,284</u>	<u>\$ 1,657,497</u>	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ 5,480,781</u>

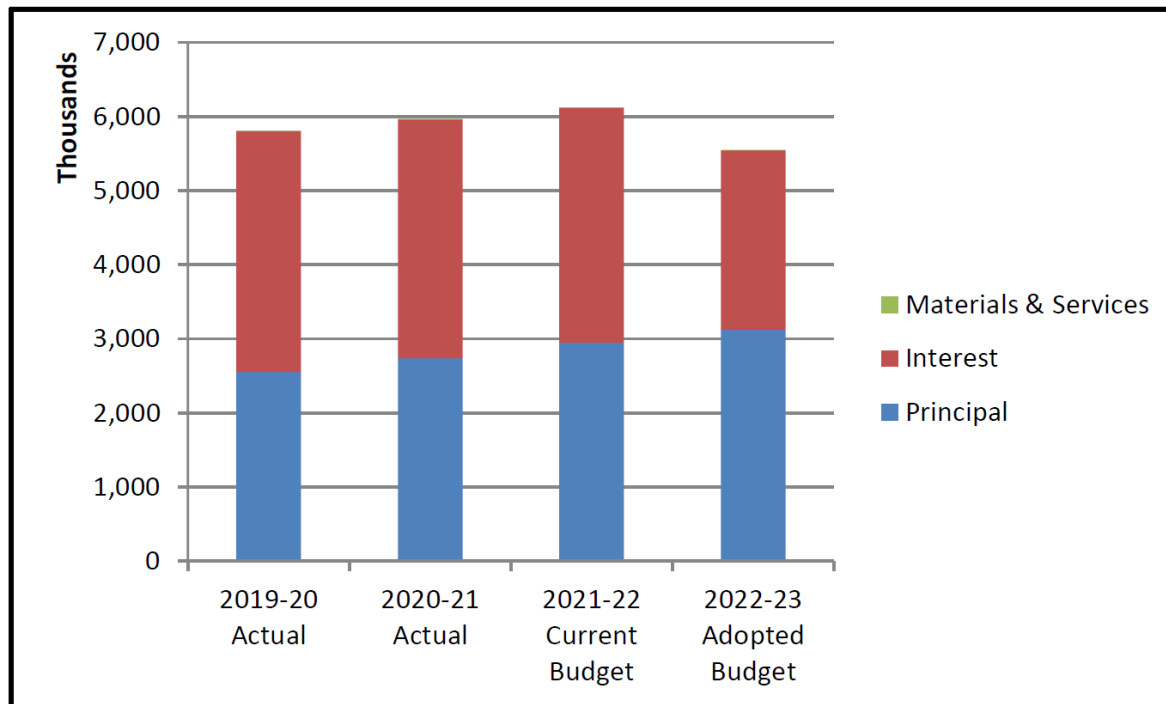
General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 APPROVED Budget
Financial Aid							
Financial Aid Transactions		\$	\$ 112,897	\$	\$	\$	\$ 112,897
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 112,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,897</u>
Contingency							
Contingency		\$	\$	\$	\$	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total Expenses	<u>413.1</u>	<u>\$ 42,449,394</u>	<u>\$ 7,384,098</u>	<u>\$ 140,000</u>	<u>\$ 2,327,054</u>	<u>\$ 800,000</u>	<u>\$ 53,100,546</u>

Debt Service Fund

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

Debt Service Fund Expenditures



**Central Oregon Community College
2022-23 Budget**

Debt Service Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 350,172	\$ 369,570	\$ 341,253	\$ 390,239	\$ 390,239	\$ 390,239
Tax Revenue - Current	3,210,949	3,332,636	3,302,174	2,709,059	2,709,059	2,709,059
Tax Revenue - Prior	116,127	90,464	70,000	70,000	70,000	70,000
PERS Reserve Charge	1,212,023	1,286,542	1,346,542	1,411,542	1,411,542	1,411,542
Interest Income	20,487	1,699	3,562	3,562	3,562	3,562
Transfers In	1,261,588	1,263,988	1,263,988	1,157,743	1,157,743	1,157,743
Total Resources	<u>\$ 6,171,346</u>	<u>\$ 6,344,899</u>	<u>\$ 6,327,519</u>	<u>\$ 5,742,145</u>	<u>\$ 5,742,145</u>	<u>\$ 5,742,145</u>
Requirements						
Principal Payments	\$ 2,553,324	\$ 2,740,746	\$ 2,948,180	\$ 3,122,476	\$ 3,122,476	\$ 3,122,476
Interest Payments	3,248,452	3,221,099	3,171,812	2,420,609	2,420,609	2,420,609
Materials and Services		1,200	600	600	600	600
Ending Fund Balance	369,570	381,854	206,927	198,460	198,460	198,460
Total Requirements	<u>\$ 6,171,346</u>	<u>\$ 6,344,899</u>	<u>\$ 6,327,519</u>	<u>\$ 5,742,145</u>	<u>\$ 5,742,145</u>	<u>\$ 5,742,145</u>

**Central Oregon Community College
2022-23 Budget**

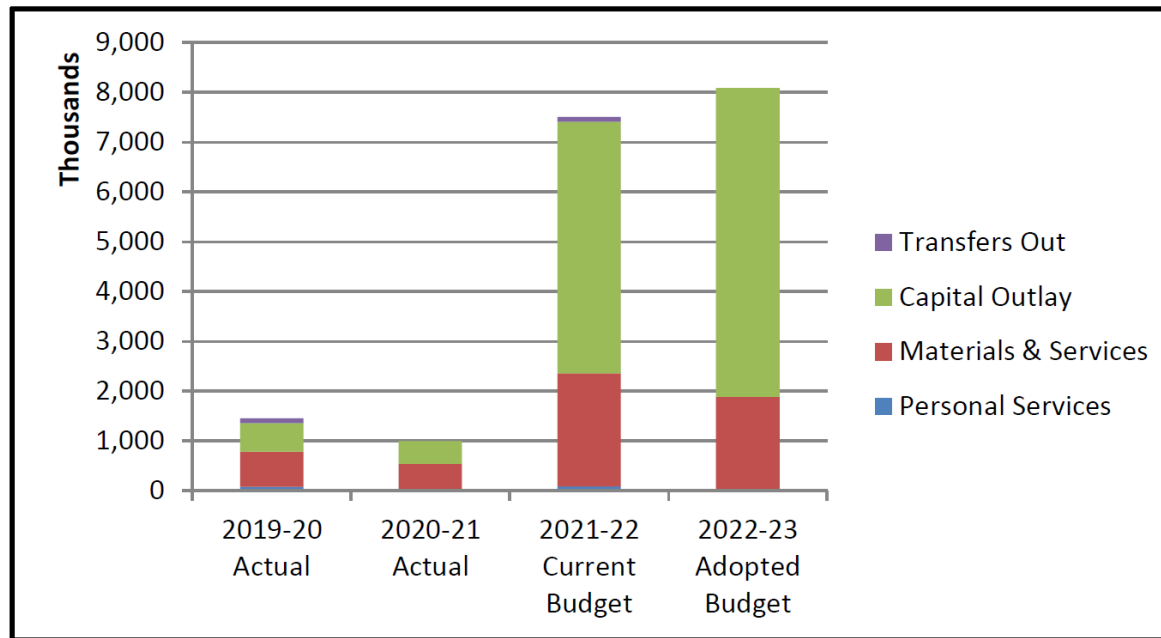
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Obligation Bonds	Fiscal Year 2022-23 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 381,000	\$	\$ 9,239	\$ 390,239
Tax Revenue - Current	2,709,059			2,709,059
Tax Revenue - Prior	70,000			70,000
PERS Reserve Charge		1,411,542		1,411,542
Interest Income	3,539		23	3,562
Transfers In			1,157,743	1,157,743
Total Resources	<u>\$ 3,163,598</u>	<u>\$ 1,411,542</u>	<u>\$ 1,167,005</u>	<u>\$ 5,742,145</u>
Requirements				
Principal Payments	\$ 2,120,000	\$ 307,476	\$ 695,000	\$ 3,122,476
Interest Payments	854,400	1,104,066	462,143	2,420,609
Materials and Services			600	600
Ending Fund Balance	189,198		9,262	198,460
Total Requirements	<u>\$ 3,163,598</u>	<u>\$ 1,411,542</u>	<u>\$ 1,167,005</u>	<u>\$ 5,742,145</u>

Capital Projects Fund

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

Capital Projects Fund Expenditures



Central Oregon Community College
2022-23 Budget

Capital Projects Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 5,324,496	\$ 4,978,398	\$ 5,576,406	\$ 5,659,000	\$ 5,659,000	\$ 5,659,000
Other Income	174,335	232,999	3,000,000	3,000,000	3,000,000	3,000,000
Interest Income	100,361	17,498	48,838	48,505	48,505	48,505
Transfers In	837,193	1,159,549	127,400	700,000	700,000	700,000
Total Resources	<u>\$ 6,436,385</u>	<u>\$ 6,388,444</u>	<u>\$ 8,752,644</u>	<u>\$ 9,407,505</u>	<u>\$ 9,407,505</u>	<u>\$ 9,407,505</u>
Requirements						
Personnel Services	\$ 76,566	\$ 18,115	\$ 89,652	\$	\$	\$
Materials and Services	707,519	522,659	2,265,000	1,883,000	1,883,000	1,883,000
Capital Outlay	573,902	458,864	5,054,400	6,207,948	6,207,948	6,207,948
Transfers Out	100,000		100,000			
Ending Fund Balance	4,978,398	5,388,806	1,243,592	1,316,557	1,316,557	1,316,557
Total Requirements	<u>\$ 6,436,385</u>	<u>\$ 6,388,444</u>	<u>\$ 8,752,644</u>	<u>\$ 9,407,505</u>	<u>\$ 9,407,505</u>	<u>\$ 9,407,505</u>

**Central Oregon Community College
2022-23 Budget**

Capital Projects Fund - Resources and Requirements by Project

	<u>FTE</u>	<u>New Construction & Renovation</u>	<u>Repair and Replacement</u>	<u>Bookstore Construction</u>	<u>Life Cycle Technology Replacement</u>	<u>IT Server/ Infrastructure</u>	<u>Capital Equipment Fund</u>
Resources							
Beginning Fund Balance		\$ 1,470,000	\$ 900,000	\$ 198,000	\$ 307,000	\$ 1,008,000	\$ 90,000
Other Income							
Interest Income		16,948	4,377	1,977	4,219	9,480	1,391
Transfers In			400,000		225,000		
Total Resources		<u>\$ 1,486,948</u>	<u>\$ 1,304,377</u>	<u>\$ 199,977</u>	<u>\$ 536,219</u>	<u>\$ 1,017,480</u>	<u>\$ 91,391</u>
Requirements							
Personnel Services		\$	\$	\$	\$	\$	\$
Materials and Services		700,000	250,000	100,000		600,000	
Capital Outlay		786,948	950,000		400,000	200,000	31,000
Transfers Out							
Ending Fund Balance			104,377	99,977	136,219	217,480	60,391
Total Requirements	<u>0.0</u>	<u>\$ 1,486,948</u>	<u>\$ 1,304,377</u>	<u>\$ 199,977</u>	<u>\$ 536,219</u>	<u>\$ 1,017,480</u>	<u>\$ 91,391</u>

**Central Oregon Community College
2022-23 Budget**

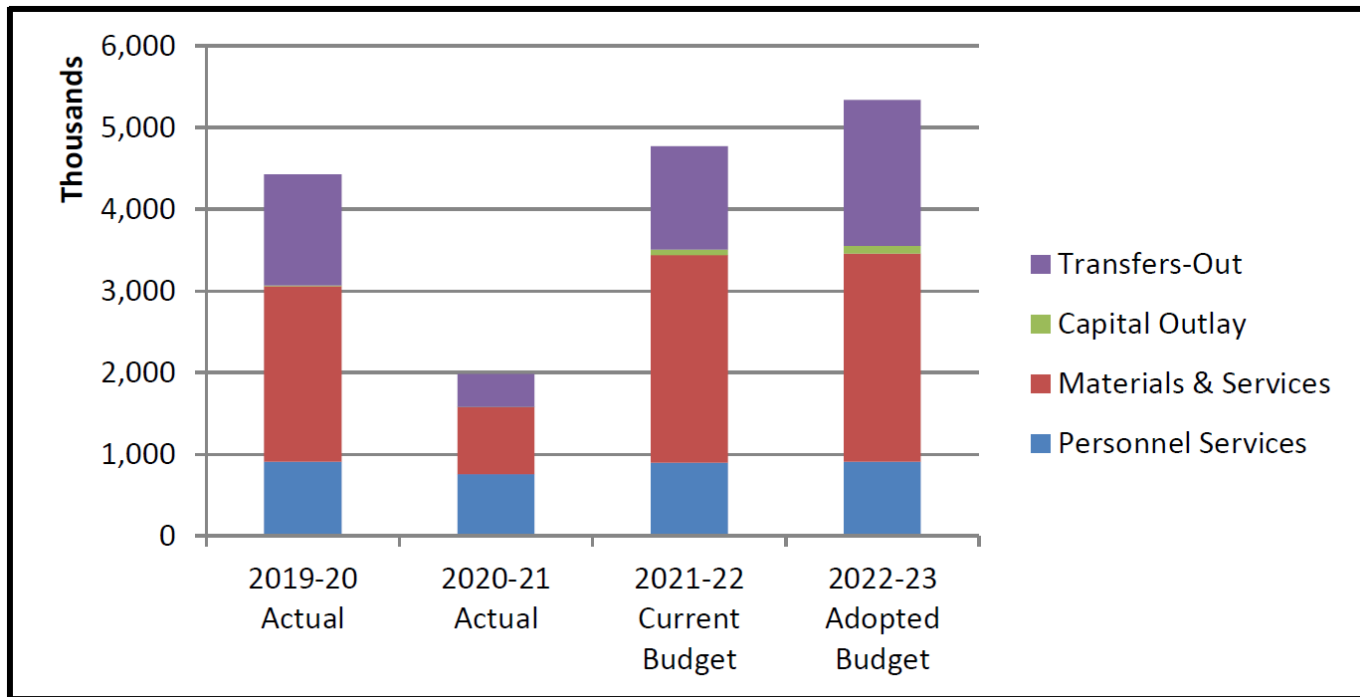
Capital Projects Fund - Resources and Requirements by Project

	FTE	Instructional Equipment	Campus Center Building	Chandler Remodel	Higher Ed Bldg. Maint and Repair	Real Estate Development	Miscellaneous Projects	Fiscal Year 2022-23 APPROVED Budget
Resources								
Beginning Fund Balance		\$ 70,000	\$ 419,000	\$ 144,000	\$ 294,000	\$ 510,000	\$ 249,000	\$ 5,659,000
Other Income						3,000,000		3,000,000
Interest Income			4,179	1,439	2,936		1,559	48,505
Transfers In							75,000	700,000
Total Resources		<u>\$ 70,000</u>	<u>\$ 423,179</u>	<u>\$ 145,439</u>	<u>\$ 296,936</u>	<u>\$ 3,510,000</u>	<u>\$ 325,559</u>	<u>\$ 9,407,505</u>
Requirements								
Personnel Services		\$	\$	\$	\$	\$	\$	\$
Materials and Services			50,000	20,000			163,000	1,883,000
Capital Outlay		70,000	300,000	120,000	275,000	3,000,000	75,000	6,207,948
Transfers Out								
Ending Fund Balance			73,179	5,439	21,936	510,000	87,559	1,316,557
Total Requirements	<u>0.0</u>	<u>\$ 70,000</u>	<u>\$ 423,179</u>	<u>\$ 145,439</u>	<u>\$ 296,936</u>	<u>\$ 3,510,000</u>	<u>\$ 325,559</u>	<u>\$ 9,407,505</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



Central Oregon Community College
2022-23 Budget

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Wickiup Hall							
Resources							
Beginning Net Working Capital		\$ 412,314	\$ 322,889	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Other Income		6,527		4,500	4,500	4,500	4,500
Room Fee		1,333,520	24,200	2,142,842	2,184,182	2,184,182	2,184,182
Interest Income		9,933	1,531				
Transfers In		663,473	1,830,000				
Total Resources		<u>\$ 2,425,767</u>	<u>\$ 2,178,620</u>	<u>\$ 2,147,342</u>	<u>\$ 2,188,682</u>	<u>\$ 2,188,682</u>	<u>\$ 2,188,682</u>
Requirements							
Personnel Services	4.1	\$ 360,823	\$ 306,411	\$ 355,348	\$ 383,011	\$ 383,011	\$ 383,011
Materials and Services		467,761	229,166	181,727	184,333	184,333	184,333
Capital Outlay		2,706					
Transfers Out		1,261,588		1,263,988	1,247,743	1,247,743	1,247,743
Ending Net Working Capital		332,889	1,643,043	346,279	373,595	373,595	373,595
Total Requirements	<u>4.1</u>	<u>\$ 2,425,767</u>	<u>\$ 2,178,620</u>	<u>\$ 2,147,342</u>	<u>\$ 2,188,682</u>	<u>\$ 2,188,682</u>	<u>\$ 2,188,682</u>
Residence Hall Building Reserve							
Resources							
Beginning Net Working Capital		\$ 545,206	\$ 555,681	\$ 555,681	\$ 470,000	\$ 470,000	\$ 470,000
Interest Income		10,475	1,671	5,273	5,273	5,273	5,273
Transfers In							
Total Resources		<u>\$ 555,681</u>	<u>\$ 557,352</u>	<u>\$ 560,954</u>	<u>\$ 475,273</u>	<u>\$ 475,273</u>	<u>\$ 475,273</u>
Requirements							
Materials and Services		\$	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfers Out			56,824				
Ending Net Working Capital		555,681	500,528	460,954	375,273	375,273	375,273
Total Requirements	<u>-</u>	<u>\$ 555,681</u>	<u>\$ 557,352</u>	<u>\$ 560,954</u>	<u>\$ 475,273</u>	<u>\$ 475,273</u>	<u>\$ 475,273</u>

Central Oregon Community College
2022-23 Budget

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Residence Hall Summer Programs							
Resources							
Beginning Net Working Capital		\$ 176,537	\$ 154,578	\$ 154,500	\$ 156,000	\$ 156,000	\$ 156,000
Program Income		20,411	31,122	130,000	130,000	130,000	130,000
Interest Income		3,160	493	1,551	1,551	1,551	1,551
Total Resources		<u>\$ 200,108</u>	<u>\$ 186,193</u>	<u>\$ 286,051</u>	<u>\$ 287,551</u>	<u>\$ 287,551</u>	<u>\$ 287,551</u>
Requirements							
Personnel Services	0.1	\$ 1,183	\$	\$ 2,553	\$ 2,624	\$ 2,624	\$ 2,624
Materials and Services		19,347		72,000	72,000	72,000	72,000
Transfers Out		25,000	30,000		40,000	40,000	40,000
Ending Net Working Capital		154,578	156,193	211,498	172,927	172,927	172,927
Total Requirements	<u>0.1</u>	<u>\$ 200,108</u>	<u>\$ 186,193</u>	<u>\$ 286,051</u>	<u>\$ 287,551</u>	<u>\$ 287,551</u>	<u>\$ 287,551</u>
Residence Hall Technology Reserve							
Resources							
Beginning Net Working Capital		\$ 111,836	\$ 113,985	\$	\$	\$	\$
Interest Income		2,149					
Transfers In							
Total Resources		<u>\$ 113,985</u>	<u>\$ 113,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements							
Materials and Services		\$	\$	\$	\$	\$	\$
Transfers Out			113,985				
Ending Net Working Capital		113,985					
Total Requirements	<u>-</u>	<u>\$ 113,985</u>	<u>\$ 113,985</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Central Oregon Community College
2022-23 Budget

Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Juniper Hall Operations							
Resources							
Beginning Net Working Capital		\$ 204,237	\$ 208,161	\$ -	\$ -	\$ -	\$ -
Program Income							
Interest Income		3,924	658				
Total Resources		<u>\$ 208,161</u>	<u>\$ 208,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements							
Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services							
Transfers Out							
Ending Net Working Capital		208,161	208,819				
Total Requirements	<u>-</u>	<u>\$ 208,161</u>	<u>\$ 208,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Food Service Operations							
Resources							
Beginning Net Working Capital		\$ 1,148,050	\$ 1,305,184	\$ 1,100,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Food Services		995,389	18,246	1,450,000	1,515,250	1,515,250	1,515,250
Interest Income		24,288	3,831	20,000	20,000	20,000	20,000
Total Resources		<u>\$ 2,167,727</u>	<u>\$ 1,327,261</u>	<u>\$ 2,570,000</u>	<u>\$ 2,835,250</u>	<u>\$ 2,835,250</u>	<u>\$ 2,835,250</u>
Requirements							
Personnel Services	0.6	\$ 80,987	\$ 86,714	\$ 86,747	\$ 89,363	\$ 89,363	\$ 89,363
Materials and Services		700,630	45,398	1,400,000	1,400,000	1,400,000	1,400,000
Capital Outlay		5,926		50,000	75,000	75,000	75,000
Transfers Out		75,000	200,000		300,000	300,000	300,000
Ending Net Working Capital		1,305,184	995,149	1,033,253	970,887	970,887	970,887
Total Requirements	<u>0.6</u>	<u>\$ 2,167,727</u>	<u>\$ 1,327,261</u>	<u>\$ 2,570,000</u>	<u>\$ 2,835,250</u>	<u>\$ 2,835,250</u>	<u>\$ 2,835,250</u>

Central Oregon Community College
2022-23 Budget

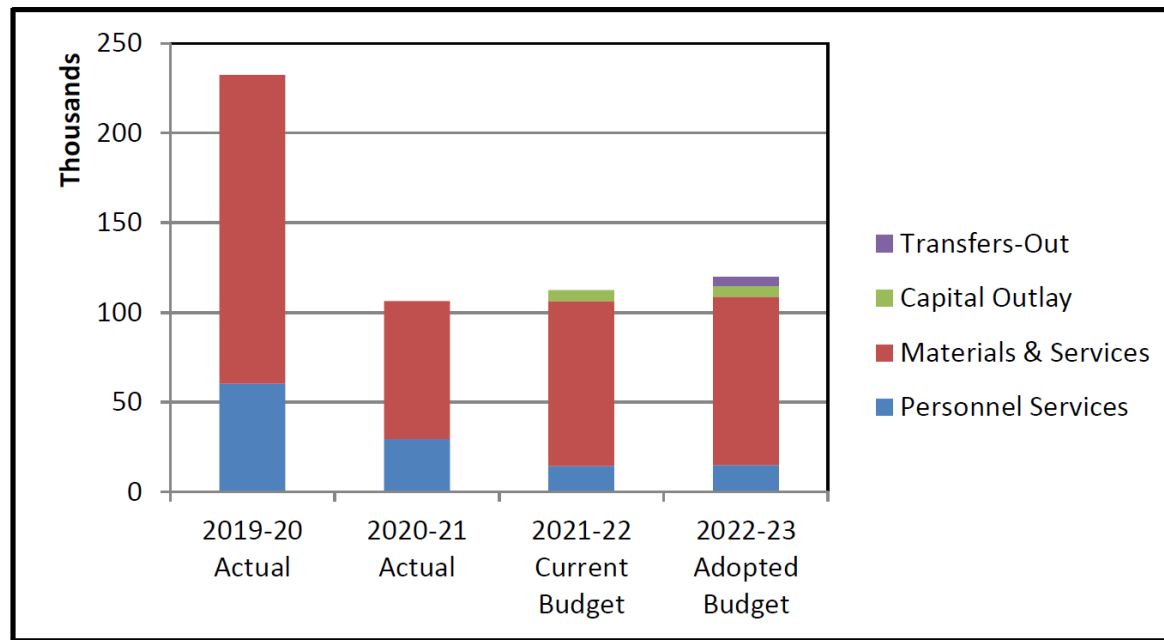
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 1,987,370	\$ 1,749,349	\$ 1,148,370	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Bookstore Sales		1,160,304	700,156	950,000	950,000	950,000	950,000
Interest Income		28,451	4,029	25,000			
Total Resources		<u>\$ 3,176,125</u>	<u>\$ 2,453,534</u>	<u>\$ 2,123,370</u>	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>
Requirements							
Personnel Services	4.9	\$ 466,797	\$ 360,625	\$ 449,363	\$ 436,597	\$ 436,597	\$ 436,597
Materials and Services		959,979	552,145	790,000	790,000	790,000	790,000
Capital Outlay			440	20,000	20,000	20,000	20,000
Transfers Out					200,000	200,000	200,000
Ending Net Working Capital		1,749,349	1,540,324	864,007	503,403	503,403	503,403
Total Requirements	<u>4.9</u>	<u>\$ 3,176,125</u>	<u>\$ 2,453,534</u>	<u>\$ 2,123,370</u>	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>	<u>\$ 1,950,000</u>
Enterprise Fund Total							
Resources							
Beginning Net Working Capital		\$ 4,585,550	\$ 4,409,827	\$ 2,958,551	\$ 2,926,000	\$ 2,926,000	\$ 2,926,000
Program Income		3,516,151	773,724	4,677,342	4,783,932	4,783,932	4,783,932
Interest Income		82,380	12,213	51,824	26,824	26,824	26,824
Transfer In		663,473	1,830,000				
Total Resources		<u>\$ 8,847,554</u>	<u>\$ 7,025,764</u>	<u>\$ 7,687,717</u>	<u>\$ 7,736,756</u>	<u>\$ 7,736,756</u>	<u>\$ 7,736,756</u>
Requirements							
Personnel Services		\$ 909,790	\$ 753,750	\$ 894,011	\$ 911,595	\$ 911,595	\$ 911,595
Materials and Services		2,147,717	826,709	2,543,727	2,546,333	2,546,333	2,546,333
Capital Outlay		8,632	440	70,000	95,000	95,000	95,000
Transfers Out		1,361,588	400,809	1,263,988	1,787,743	1,787,743	1,787,743
Ending Net Working Capital		4,419,827	5,044,056	2,915,991	2,396,085	2,396,085	2,396,085
Total Requirements		<u>\$ 8,847,554</u>	<u>\$ 7,025,764</u>	<u>\$ 7,687,717</u>	<u>\$ 7,736,756</u>	<u>\$ 7,736,756</u>	<u>\$ 7,736,756</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



Central Oregon Community College
2022-23 Budget

Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 180,606	\$ 133,429	\$ 101,000	\$ 100,000	\$ 100,000	\$ 100,000
User Charges		70,668	23,631	40,000	40,000	40,000	40,000
Interest Income		3,020	396	2,500	2,500	2,500	2,500
Total Resources		<u>\$ 254,294</u>	<u>\$ 157,456</u>	<u>\$ 143,500</u>	<u>\$ 142,500</u>	<u>\$ 142,500</u>	<u>\$ 142,500</u>
Requirements							
Personnel Services	0.1	\$ 60,354	\$ 29,520	\$ 14,458	\$ 14,893	\$ 14,893	\$ 14,893
Materials and Services		60,511	14,362	30,000	34,000	34,000	34,000
Capital Outlay				5,000	5,000	5,000	5,000
Transfers Out					5,000	5,000	5,000
Ending Fund Balance		133,429	113,574	94,042	83,607	83,607	83,607
Total Requirements	<u>0.1</u>	<u>\$ 254,294</u>	<u>\$ 157,456</u>	<u>\$ 143,500</u>	<u>\$ 142,500</u>	<u>\$ 142,500</u>	<u>\$ 142,500</u>
Copier Activities							
Resources							
Beginning Fund Balance		\$ 28,235	\$ 331	\$ 1,000	\$	\$	\$
User Charges		83,337	30,311	98,000	85,000	85,000	85,000
Interest Income		343		40			
Total Resources		<u>\$ 111,915</u>	<u>\$ 30,642</u>	<u>\$ 99,040</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>
Requirements							
Materials and Services		\$ 111,584	\$ 62,449	\$ 62,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out							
Ending Fund Balance		331	(31,807)	36,040	24,000	24,000	24,000
Total Requirements		<u>\$ 111,915</u>	<u>\$ 30,642</u>	<u>\$ 99,040</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>

**Central Oregon Community College
2022-23 Budget**

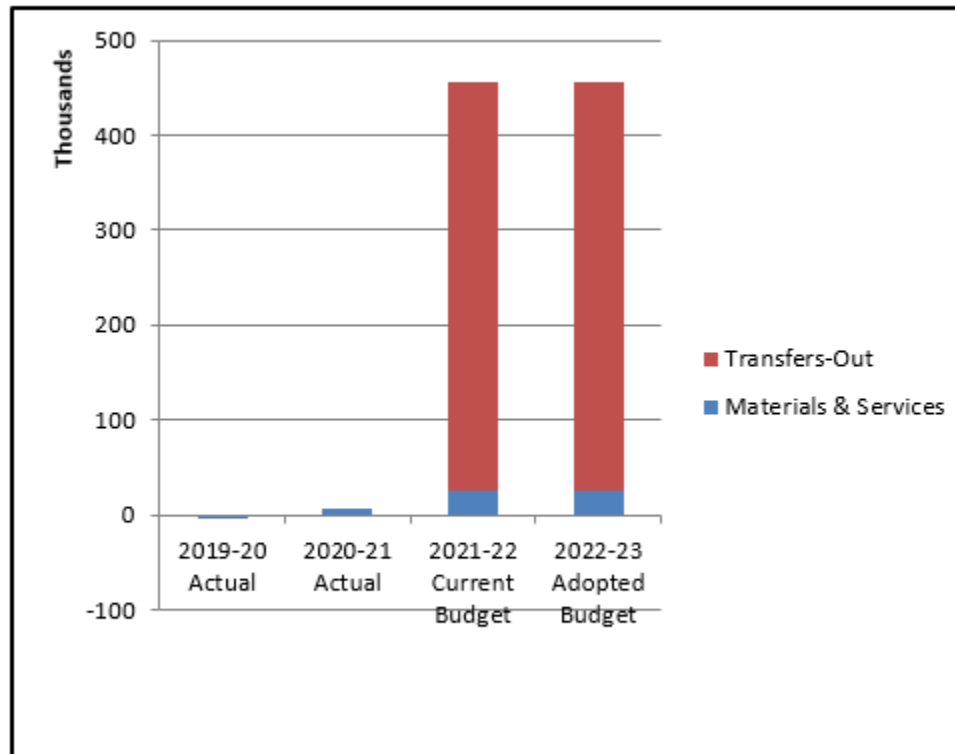
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Internal Service Fund Total							
Resources							
Beginning Fund Balance		\$ 208,841	\$ 133,760	\$ 102,000	\$ 100,000	\$ 100,000	\$ 100,000
User Charges		154,005	53,942	138,000	125,000	125,000	125,000
Interest Income		3,363	396	2,540	2,500	2,500	2,500
Total Resources		<u>\$ 366,209</u>	<u>\$ 188,098</u>	<u>\$ 242,540</u>	<u>\$ 227,500</u>	<u>\$ 227,500</u>	<u>\$ 227,500</u>
Requirements							
Personnel Services	0.1	\$ 60,354	\$ 29,520	\$ 14,458	\$ 14,893	\$ 14,893	\$ 14,893
Materials and Services		172,095	76,811	92,000	94,000	94,000	94,000
Capital Outlay				6,000	6,000	6,000	6,000
Transfers Out					5,000	5,000	5,000
Ending Fund Balance		133,760	81,767	130,082	107,607	107,607	107,607
Total Requirements	<u>0.1</u>	<u>\$ 366,209</u>	<u>\$ 188,098</u>	<u>\$ 242,540</u>	<u>\$ 227,500</u>	<u>\$ 227,500</u>	<u>\$ 227,500</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



Central Oregon Community College
2022-23 Budget

Reserve Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 459,227	\$ 471,057	\$ 310,623	\$ 347,000	\$ 347,000	\$ 347,000
Interest Income	8,852	1,481	3,908	3,908	3,908	3,908
Total Resources	<u>\$ 468,079</u>	<u>\$ 472,538</u>	<u>\$ 314,531</u>	<u>\$ 350,908</u>	<u>\$ 350,908</u>	<u>\$ 350,908</u>
Requirements						
Materials and Services	\$ (2,978)	\$ 7,598	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out			130,000	130,000	130,000	130,000
Ending Fund Balance	471,057	464,940	159,531	195,908	195,908	195,908
Total Requirements	<u>\$ 468,079</u>	<u>\$ 472,538</u>	<u>\$ 314,531</u>	<u>\$ 350,908</u>	<u>\$ 350,908</u>	<u>\$ 350,908</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,233,700	\$ 1,251,640	\$ 601,640	\$ 654,000	\$ 654,000	\$ 654,000
Interest Income	17,940	3,017	7,766	7,766	7,766	7,766
Total Resources	<u>\$ 1,251,640</u>	<u>\$ 1,254,657</u>	<u>\$ 609,406</u>	<u>\$ 661,766</u>	<u>\$ 661,766</u>	<u>\$ 661,766</u>
Requirements						
Transfers Out	\$	\$	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	1,251,640	1,254,657	309,406	361,766	361,766	361,766
Total Requirements	<u>\$ 1,251,640</u>	<u>\$ 1,254,657</u>	<u>\$ 609,406</u>	<u>\$ 661,766</u>	<u>\$ 661,766</u>	<u>\$ 661,766</u>

Central Oregon Community College
2022-23 Budget

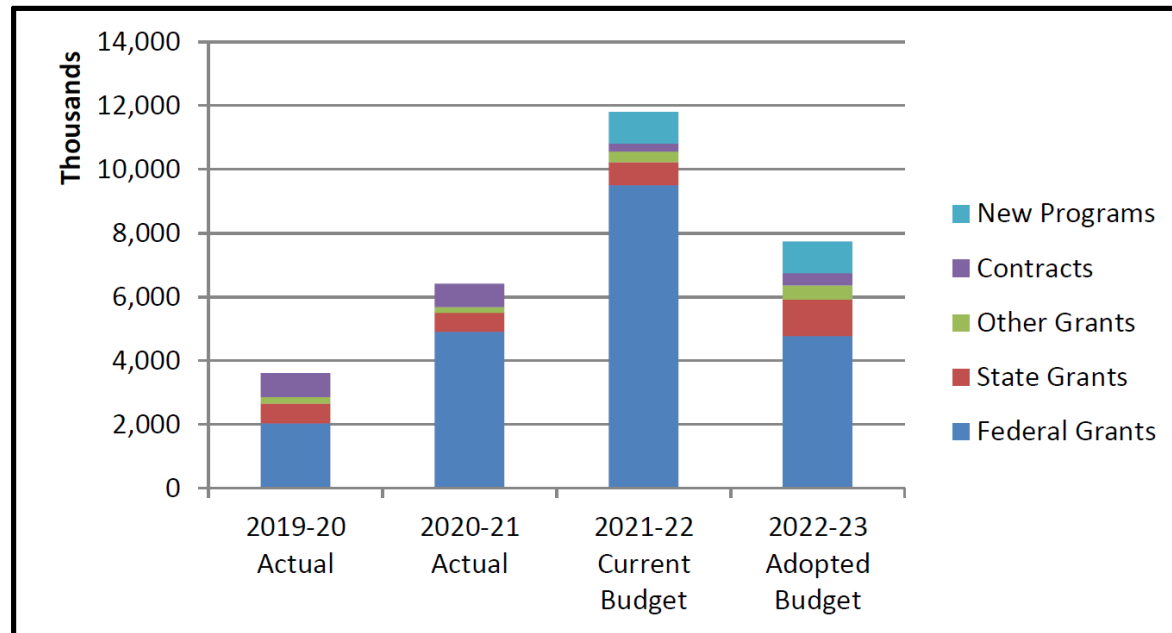
Reserve Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Reserve Fund Total Resources						
Beginning Fund Balance	\$ 1,692,927	\$ 1,722,697	\$ 912,263	\$ 1,001,000	\$ 1,001,000	\$ 1,001,000
Interest Income	26,792	4,498	11,674	11,674	11,674	11,674
Total Resources	<u>\$ 1,719,719</u>	<u>\$ 1,727,195</u>	<u>\$ 923,937</u>	<u>\$ 1,012,674</u>	<u>\$ 1,012,674</u>	<u>\$ 1,012,674</u>
Requirements						
Materials and Services	\$ (2,978)	\$ 7,598	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out			430,000	430,000	430,000	430,000
Ending Fund Balance	1,722,697	1,719,597	468,937	557,674	557,674	557,674
Total Requirements	<u>\$ 1,719,719</u>	<u>\$ 1,727,195</u>	<u>\$ 923,937</u>	<u>\$ 1,012,674</u>	<u>\$ 1,012,674</u>	<u>\$ 1,012,674</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



Central Oregon Community College
2022-23 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 8,405	\$ 19,434	\$ 10,000	\$ 176,500	\$ 176,500	\$ 176,500
Federal Grants	1,992,095	4,866,748	9,450,353	4,620,961	4,620,961	4,620,961
Tuition and Fees	10,560	10,685	15,000	30,000	30,000	30,000
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
Total Resources	\$ 2,051,060	\$ 4,936,867	\$ 9,515,353	\$ 4,867,461	\$ 4,867,461	\$ 4,867,461
Requirements						
Personnel Services	\$ 733,328	\$ 955,833	\$ 724,640	\$ 645,552	\$ 645,552	\$ 645,552
Materials and Services	242,407	841,803	6,314,058	1,630,581	1,630,581	1,630,581
Capital Outlay	60,017	47,029	196,655			
Transfers Out	995,874	3,062,608	2,270,000	2,500,000	2,500,000	2,500,000
Ending Fund Balance	19,434	29,594	10,000	91,328	91,328	91,328
Total Requirements	\$ 2,051,060	\$ 4,936,867	\$ 9,515,353	\$ 4,867,461	\$ 4,867,461	\$ 4,867,461
State Grants						
Resources						
Beginning Fund Balance	\$ 174,316	\$ 70,573	\$ 29,000	\$ 11,347	\$ 11,347	\$ 11,347
State Grants	448,319	567,096	692,764	1,134,554	1,134,554	1,134,554
Other Income	21,652	3,500				
Transfers In						
Total Resources	\$ 644,287	\$ 641,169	\$ 721,764	\$ 1,145,901	\$ 1,145,901	\$ 1,145,901
Requirements						
Personnel Services	\$ 206,498	\$ 456,362	\$ 627,412	\$ 869,426	\$ 869,426	\$ 869,426
Materials and Services	229,212	132,057	90,352	276,475	276,475	276,475
Capital Outlay	1,829					
Transfers Out	136,175					
Ending Fund Balance	70,573	52,750	4,000			
Total Requirements	\$ 644,287	\$ 641,169	\$ 721,764	\$ 1,145,901	\$ 1,145,901	\$ 1,145,901

Central Oregon Community College
2022-23 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Other Grants						
Resources						
Beginning Fund Balance	\$ 231,320	\$ 301,640	\$ 216,285	\$ 455,563	\$ 455,563	\$ 455,563
Other Grants	261,312	182,563	116,706	163,564	163,564	163,564
Transfers In	10,978					
Total Resources	\$ 503,610	\$ 484,203	\$ 332,991	\$ 619,127	\$ 619,127	\$ 619,127
Requirements						
Personnel Services	\$ 99,470	\$ 154,779	\$ 163,142	\$ 212,317	\$ 212,317	\$ 212,317
Materials and Services	37,508	24,034	164,914	221,105	221,105	221,105
Capital Outlay	64,992			2,500	2,500	2,500
Transfers Out						
Ending Fund Balance	301,640	305,390	4,935	183,205	183,205	183,205
Total Requirements	\$ 503,610	\$ 484,203	\$ 332,991	\$ 619,127	\$ 619,127	\$ 619,127
Contracts						
Resources						
Beginning Fund Balance	\$ 91,469	\$ 169,804	\$ 30,000	\$ 165,474	\$ 165,474	\$ 165,474
Contract Income	713,485	586,019	220,436	178,500	178,500	178,500
State Grants	110,000	61,426		127,421	127,421	127,421
Total Resources	\$ 914,954	\$ 817,249	\$ 250,436	\$ 471,395	\$ 471,395	\$ 471,395
Requirements						
Personnel Services	\$ 564,496	\$ 359,961	\$ 147,861	\$ 275,210	\$ 275,210	\$ 275,210
Materials and Services	179,522	50,583	102,575	105,934	105,934	105,934
Capital Outlay	1,132					
Transfers Out		334,190				
Ending Fund Balance	169,804	72,515		90,251	90,251	90,251
Total Requirements	\$ 914,954	\$ 817,249	\$ 250,436	\$ 471,395	\$ 471,395	\$ 471,395

Central Oregon Community College
2022-23 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Requirements						
Materials and Services			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Special Revenue Fund Total						
Resources						
Beginning Fund Balance	\$ 505,510	\$ 561,451	\$ 285,285	\$ 808,884	\$ 808,884	\$ 808,884
Federal Grants	1,992,095	4,866,748	9,450,353	4,620,961	4,620,961	4,620,961
State Grants	558,319	628,522	692,764	1,261,975	1,261,975	1,261,975
Other Grants	261,312	182,563	1,116,706	1,163,564	1,163,564	1,163,564
Tuition and Fees	10,560	10,685	15,000	30,000	30,000	30,000
Contract Income	713,485	586,019	220,436	178,500	178,500	178,500
Other Income	21,652	3,500	-	0	0	0
Transfers In	50,978	40,000	40,000	40,000	40,000	40,000
Total Resources	<u>\$ 4,113,911</u>	<u>\$ 6,879,488</u>	<u>\$ 11,820,544</u>	<u>\$ 8,103,884</u>	<u>\$ 8,103,884</u>	<u>\$ 8,103,884</u>
Requirements						
Personnel Services	\$ 1,603,792	\$ 1,926,935	\$ 1,663,055	\$ 2,002,505	\$ 2,002,505	\$ 2,002,505
Materials and Services	688,649	1,048,477	7,671,899	3,234,095	3,234,095	3,234,095
Capital Outlay	127,970	47,029	196,655	2,500	2,500	2,500
Transfers Out	1,132,049	3,396,798	2,270,000	2,500,000	2,500,000	2,500,000
Ending Fund Balance	561,451	460,249	18,935	364,784	364,784	364,784
Total Requirements	<u>\$ 4,113,911</u>	<u>\$ 6,879,488</u>	<u>\$ 11,820,544</u>	<u>\$ 8,103,884</u>	<u>\$ 8,103,884</u>	<u>\$ 8,103,884</u>

Central Oregon Community College
2022-23 Budget

Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Federal Grants							
ABE - Special Projects	5.8	\$ 317,193	\$ 40,530	\$	\$	\$	\$ 357,723
Carl Perkins	0.7	20,600	34,400				55,000
SBA Grant	0.3	33,000					33,000
SBA Grant Match	0.5	40,000					40,000
Better Together HSEP	1.3	110,116	7,816				117,932
CARES/CRRSAA/ARP Grants			600,000		2,500,000		3,100,000
Higher Ed Emergency Relief Fund			653,000				653,000
Adv Manufacturing & Cybersecurity	1.0	75,957	60,171				136,128
Child Care Access Partents in School	0.1	7,612	53,063				60,675
Childcare Business Accelerator Prgm			62,500				62,500
Local Public Health Workforce	0.6	41,074	44,101				85,175
Early Childcare Business Accel Pgm			75,000				75,000
Ending Fund Balance							91,328
Total Requirements	10.3	\$ 645,552	\$ 1,630,581	\$ -	\$ 2,500,000	\$ -	\$ 4,867,461
State Grants							
OBDD	1.7	\$ 112,000	\$	\$	\$	\$	\$ 112,000
ABS Pathways Grant	0.5	68,004					68,004
OR Develop Ed Work Group			1,347				1,347
First Generation Student Success	1.5	141,479	70,099				211,578
Pathways To Opportunity			24,000				24,000
HECC Deer Ridge ABS	4.6	522,643	17,000				539,643
HECC Benefits Navigator			160,000				160,000
Capmus Veteran Resource Center	0.3	25,300	4,029				29,329
Ending Fund Balance							
Total Requirements	8.6	\$ 869,426	\$ 276,475	\$ -	\$ -	\$ -	\$ 1,145,901

Central Oregon Community College
2022-23 Budget

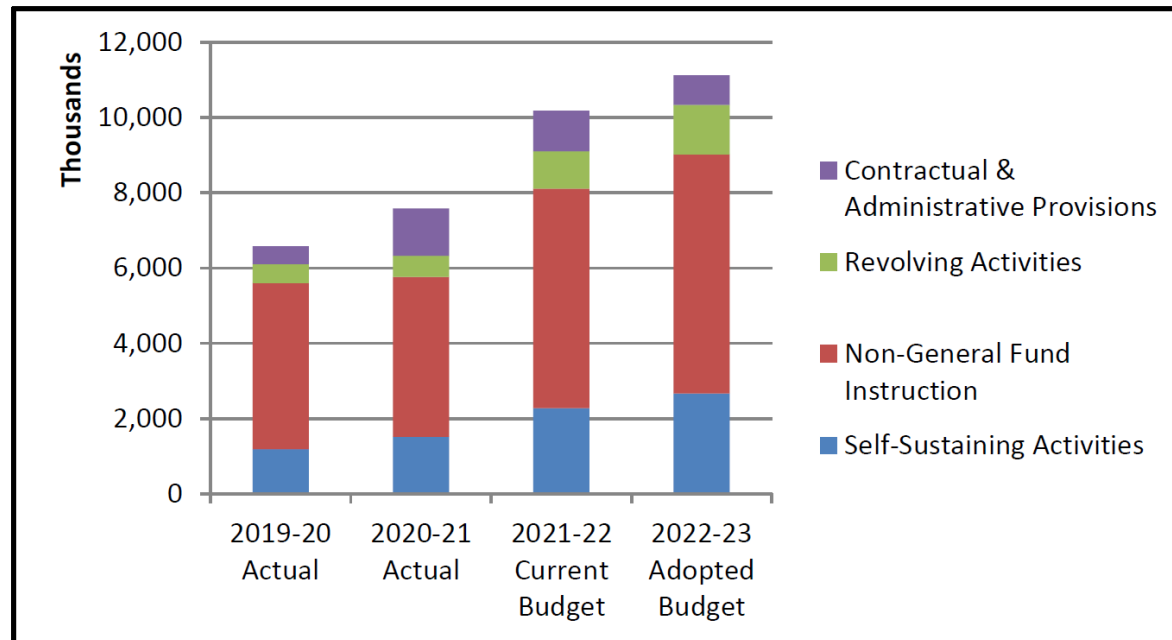
Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Other Grants							
Veteran-Partnership to End Poverty		\$	\$ 3,000	\$	\$	\$	\$ 3,000
Meyer Memorial-Latix, Nat. Amer. & Afro	0.5	\$ 37,169	\$ 34,101				71,270
Deer Ridge Entrepreneurship			4,000				4,000
Portland CC STEP	1.0	96,370	7,000				103,370
ECW-Allied Health Programs	0.1	4,361	500				4,861
Oregon Humanities Red Door Project			1,000				1,000
St. Charles Red Door Project			2,000				2,000
D.C.C. Red Door Project			2,900				2,900
Adv. Literacy Acquisition Early		400	15,258				15,658
PSH-Peer Support Specialist			4,953				4,953
Ford Family College Success Prgm			25,000				25,000
OEA Health & Well-being Support	0.1	2,760	3,690				6,450
COHC-Culturally Specific Prep Prgm			10,000				10,000
COHC Public Health Workforce	0.6	42,324	44,101				86,425
COHC Improving D&I in CO Appren.			33,452				33,452
OR Inclusive Career Adv Prgm	0.5	28,933	30,150				59,083
Deschutes County Electric Vehilce				2,500			2,500
Ending Fund Balance							183,205
Total Requirements	2.8	\$ 212,317	\$ 221,105	\$ 2,500	\$ -	\$ -	\$ 619,127
Contracts							
Deer Ridge Welding Program	1.3	\$ 87,257	\$ 49,638	\$	\$	\$	\$ 136,895
Improving HS Graduation Rates	0.3	\$ 7,704	\$ 48,296				56,000
SCHS MA Partnership	2.6	\$ 180,249	\$ 8,000				188,249
Ending Fund Balance							90,251
Total Requirements	4.2	\$ 275,210	\$ 105,934	\$ -	\$ -	\$ -	\$ 471,395
New Programs							
New Programs		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Ending Fund Balance							
Total Requirements	-	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000

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 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 3,659,255	\$ 4,123,392	\$ 3,785,730	\$ 4,242,395	\$ 4,242,395	\$ 4,242,395
Tuition and Fees	177,918	183,922	333,065	333,065	333,065	333,065
Other Income	882,612	707,730	883,600	781,800	781,800	781,800
Sales of Goods and Services	6,730	2,906	17,000	17,000	17,000	17,000
Program and Fee Income	223,342	61,680	286,919	291,100	291,100	291,100
Donations	38,441	37,587	26,141	30,141	30,141	30,141
Interest Income	75,065	13,060	38,509	34,243	34,243	34,243
Transfers In	245,876	447,126	257,126	165,126	165,126	165,126
Total Resources	\$ 5,309,239	\$ 5,577,403	\$ 5,628,090	\$ 5,894,870	\$ 5,894,870	\$ 5,894,870
Requirements						
Personnel Services	\$ 454,713	\$ 471,471	\$ 783,887	\$ 946,059	\$ 946,059	\$ 946,059
Materials and Services	464,039	382,157	1,070,232	1,065,366	1,065,366	1,300,366
Capital Outlay	108,367	39,279	319,000	158,000	158,000	258,000
Transfers Out	158,728	616,191	107,000	160,000	160,000	160,000
Ending Fund Balance	4,123,392	4,068,305	3,347,971	3,565,445	3,565,445	3,230,445
Total Requirements	\$ 5,309,239	\$ 5,577,403	\$ 5,628,090	\$ 5,894,870	\$ 5,894,870	\$ 5,894,870
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 3,582,008	\$ 3,988,359	\$ 4,672,795	\$ 5,528,200	\$ 5,528,200	\$ 5,528,200
Tuition and Fees	2,659,181	3,001,415	3,377,000	2,507,955	2,507,955	2,507,955
Other Income	383,653	(376,218)	65,000	65,000	65,000	65,000
Sales of Goods and Services	129	5,085	4,000	4,000	4,000	4,000
Program and Fee Income	441,596	430,130	826,400	918,093	918,093	918,093
Donations	189,535	1,000	10,000	105,000	105,000	105,000
Interest Income	112,842	21,954	38,304	39,304	39,304	39,304
Transfers In	1,037,834	2,211,399	933,526	969,623	969,623	969,623
Total resources	\$ 8,406,778	\$ 9,283,124	\$ 9,927,025	\$ 10,137,175	\$ 10,137,175	\$ 10,137,175
Requirements						
Personnel Services	\$ 3,127,816	\$ 3,206,382	\$ 3,690,391	\$ 4,138,871	\$ 4,138,871	\$ 4,138,871
Materials and Services	1,100,560	992,602	1,648,088	1,415,790	1,415,790	1,080,790
Capital Outlay	190,043	53,580	285,000	333,000	333,000	333,000
Transfers Out			210,000	800,000	800,000	800,000
Ending Fund Balance	3,988,359	5,030,560	4,093,546	3,449,514	3,449,514	3,784,514
Total Requirements	\$ 8,406,778	\$ 9,283,124	\$ 9,927,025	\$ 10,137,175	\$ 10,137,175	\$ 10,137,175

Central Oregon Community College
2022-23 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 778,626	\$ 830,489	\$ 618,027	\$ 620,900	\$ 620,900	\$ 620,900
Grants and Contracts	341,225	396,149	415,908	415,735	415,735	415,735
Donations	44,459	22,424	11,500			
Interest Income	15,113	2,595	7,180	7,018	7,018	7,018
Transfers In	147,916	153,554	158,161	282,651	282,651	282,651
Total Resources	\$ 1,327,339	\$ 1,405,211	\$ 1,210,776	\$ 1,326,304	\$ 1,326,304	\$ 1,326,304
Requirements						
Personnel Services	\$ 473,621	\$ 545,203	\$ 574,069	\$ 698,386	\$ 698,386	\$ 698,386
Materials and Services	23,229	23,605	224,627	220,900	220,900	220,900
Capital Outlay						
Transfers Out			200,000	400,000	400,000	400,000
Ending Fund Balance	830,489	836,403	212,080	7,018	7,018	7,018
Total Requirements	\$ 1,327,339	\$ 1,405,211	\$ 1,210,776	\$ 1,326,304	\$ 1,326,304	\$ 1,326,304
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 970,442	\$ 925,901	\$ 845,300	\$ 1,158,000	\$ 1,158,000	\$ 1,158,000
Grants and Contracts	56,183	\$ 376,218	300,000			
Other Income	67,365	30,173	30,000	30,000	30,000	30,000
Program and Fee Income	14,222	12,817	15,000	15,000	15,000	15,000
Interest Income	87,701	74,179	80,374	80,374	80,374	80,374
Transfers In	207,000	870,608	328,000	314,400	314,400	314,400
Total Resources	\$ 1,402,913	\$ 2,289,896	\$ 1,598,674	\$ 1,597,774	\$ 1,597,774	\$ 1,597,774
Requirements						
Personnel Services	\$ 250,688	\$ 1,066,112	\$ 385,082	\$ 399,972	\$ 399,972	\$ 399,972
Materials and Services	118,890	144,289	642,428	310,988	310,988	310,988
Capital Outlay	67,434	3,450		2,986	2,986	2,986
Transfers Out	40,000	40,000	40,000	75,000	75,000	75,000
Ending Fund Balance	925,901	1,036,045	531,164	808,828	808,828	808,828
Total Requirements	\$ 1,402,913	\$ 2,289,896	\$ 1,598,674	\$ 1,597,774	\$ 1,597,774	\$ 1,597,774

Central Oregon Community College
2022-23 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Auxiliary Fund Total Resources						
Beginning Fund Balance	\$ 8,990,331	\$ 9,868,141	\$ 9,921,852	\$ 11,549,495	11,549,495	\$ 11,549,495
Tuition and Fees	2,837,099	3,185,337	3,710,065	2,841,020	2,841,020	2,841,020
Grants and Contracts	397,408	772,367	715,908	415,735	415,735	415,735
Other Income	1,333,630	361,685	978,600	876,800	876,800	876,800
Sales of Goods and Services	6,859	7,991	21,000	21,000	21,000	21,000
Program and Fee Income	679,160	504,627	1,128,319	1,224,193	1,224,193	1,224,193
Donations	272,435	61,011	47,641	135,141	135,141	135,141
Interest Income	290,721	111,788	164,367	160,939	160,939	160,939
Transfers In	1,638,626	3,682,687	1,676,813	1,731,800	1,731,800	1,731,800
Total resources	\$ 16,446,269	\$ 18,555,634	\$ 18,364,565	\$ 18,956,123	\$ 18,956,123	\$ 18,956,123
Requirements						
Personnel Services	\$ 4,306,838	\$ 5,289,168	\$ 5,433,429	\$ 6,183,288	6,183,288	\$ 6,183,288
Materials and Services	1,706,718	1,542,653	3,585,375	3,013,044	3,013,044	2,913,044
Capital Outlay	365,844	96,309	604,000	493,986	493,986	593,986
Transfers Out	198,728	656,191	557,000	1,435,000	1,435,000	1,435,000
Ending Fund Balance	9,868,141	10,971,313	8,184,761	7,830,805	7,830,805	7,830,805
Total Requirements	\$ 16,446,269	\$ 18,555,634	\$ 18,364,565	\$ 18,956,123	\$ 18,956,123	\$ 18,956,123

Central Oregon Community College
2022-23 Budget

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.8	\$ 28,618	\$	\$	\$	\$	\$ 28,618
Public Safety			15,000	5,000			20,000
Law Enforcement Testing	0.1	2,630					2,630
Sustainability Fund	0.8	66,164	20,000				86,164
Dental Clinic			3,500				3,500
Pharmacy Tech			7,400				7,400
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	22,000				23,728
Art Cards			10,000				10,000
Auto and Industrial Fees			25,000				25,000
Facility Fees	1.0	107,533	10,000		50,000		167,533
Club Sports	0.6	18,910	20,490	5,000			44,400
Vending Activities			50,000		45,000		95,000
Classified Training			30,000				30,000
Performing Arts			4,000				4,000
Hybrid Vehicle Fleet			5,500				5,500
Special Programs - Admin Vehicles	1.5	178,242	8,000				186,242
			5,500	40,000			45,500
Physiology Lab Activities	0.1	6,105	4,000	10,000			20,105
Library Book Account			10,000	22,000			32,000
PCA Wellness			1,500				1,500
Outdoor Recreation Program			10,000				10,000
Enrollment Services Support			22,000				22,000
Accreditation			18,900				18,900

Central Oregon Community College
2022-23 Budget

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Self-Sustaining Activities (Continued)							
College Now	3.3	323,353	15,000	2,000			340,353
Salvage Sales			10,000				10,000
CTE Accreditation			51,876				51,876
Strategic Planning Fund			15,000				15,000
Media Activities			20,000	18,000			38,000
Tutor/Testing Activities	1.2	67,342	39,150	10,000			116,492
Institutional Advancement			15,000				15,000
PT & ADJ Instructional Projects			40,000				40,000
Student Honors Recognition			1,785				1,785
Innovation Account			90,000				90,000
Mazama Lab Fees			50,000	30,000			80,000
Tool Room Deposits			4,000				4,000
Computer Lab Printers			9,000				9,000
Instructional Projects	0.4	26,928	90,000	5,000			121,928
Oregon Intl Education Consortium			5,000				5,000
Student Government	2.1	64,835	55,300		15,000		135,135
The Broadside	1.3	41,310	8,750				50,060
Blue Sky			35,000		50,000		85,000
Culinary Gratuity Fund			20,000				20,000
CIS Software				5,000			5,000
Bend Area Transit Program			31,000				31,000
Student Government Programs			30,600				30,600
Student Government Reserve			7,515				7,515
Math Contest			2,000				2,000
Nursing Club			7,000				7,000
Clothing Connection			5,000				5,000
Redmond Campus Operations			235,000	100,000			335,000
Chandler Lab Operations			30,000				30,000
Prineville Campus Operations			21,000	5,000			26,000
Herbarium Activity	0.1	4,161	1,300				5,461
Art Committee			3,500				3,500
Madras Campus Operations			2,000	1,000			3,000
Ending Fund Balance							3,230,445
Total Requirements	13.5	\$ 946,059	\$ 1,300,366	\$ 258,000	\$ 160,000	\$ -	\$ 5,894,870

Central Oregon Community College
2022-23 Budget

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Non-General Fund Instruction							
Summer Session	10.5	\$ 818,526	\$ 2,000	\$	\$ 800,000	\$	\$ 1,620,526
Apprenticeship	1.2	82,080	34,500				116,580
International Programs	0.3	16,650	30,000				46,650
SBDC Program Activities	2.5	102,942	31,625				134,567
Business Development & Training Gen	1.1	126,069	4,500				130,569
ABE General Purpose	6.0	628,582	13,000				641,582
Outreach Centers			100,000	50,000			150,000
Workforce Training	4.0	404,020	340,000				744,020
Veterinarian Tech Program			14,000	8,000			22,000
Culinary Foundation Fund			50,000				50,000
EMT Practical Exam	0.4	14,040					14,040
Contracted Credit Classes	0.4	16,200	14,000				30,200
Community Education	8.9	791,937	130,165	5,000			927,102
Fire Science			5,500				5,500
Licensed Massage Therapy			15,000	15,000			30,000
Aviation Program - Simulator Fees	13.5	992,285	206,500	250,000			1,448,785
Unmanned Aerial Systems Operations			8,500	5,000			13,500
Deer Ridge Welding Program	0.1	9,990	66,500				76,490
Deer Ridge ABS Program	1.0	135,550	15,000				150,550
Ending Fund Balance							3,784,514
Total Requirements	49.9	\$ 4,138,871	\$ 1,080,790	\$ 333,000	\$ 800,000	\$ -	\$ 10,137,175
Revolving							
Foundation Billings	5.4	\$ 698,386	\$	\$	\$ 400,000	\$	\$ 698,386
Partnership Collaborations			200,000				600,000
Automotive Donation			9,900				9,900
Student Success Donation			6,000				6,000
Student Relief Fund			5,000				5,000
Ending Fund Balance							7,018
Total Requirements	5.4	\$ 698,386	\$ 220,900	\$ -	\$ 400,000	\$ -	\$ 1,326,304

Central Oregon Community College
2022-23 Budget

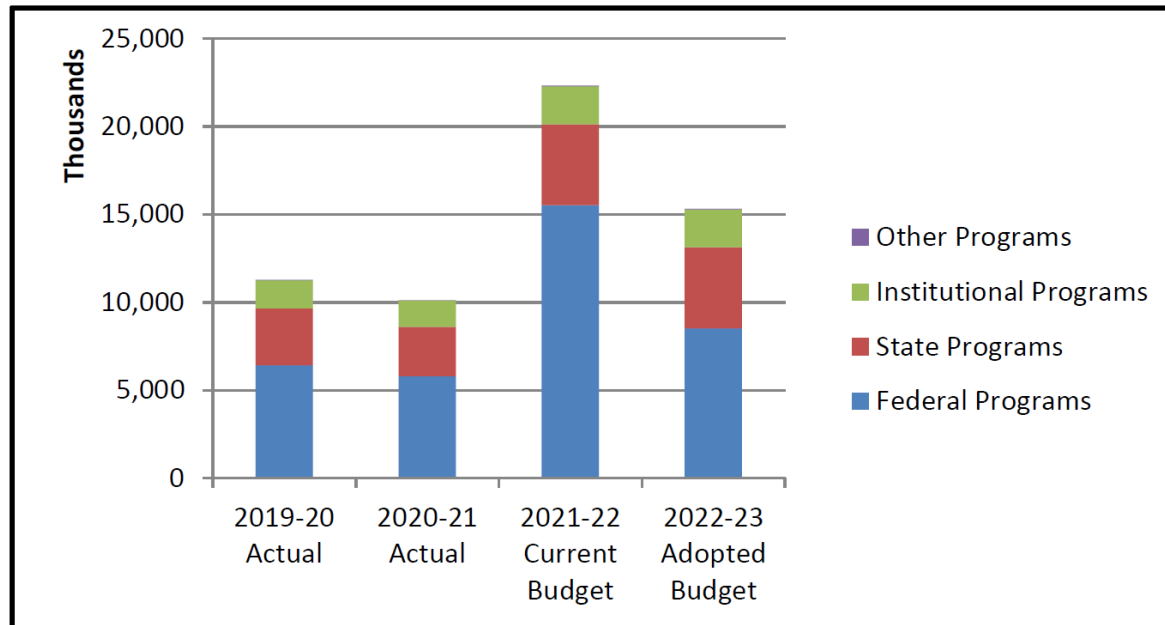
Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 100,000	\$	\$	\$	\$ 100,000
Adjunct Faculty Professional Improvement			40,000				40,000
ABE Professional Development Funds			10,000				10,000
Admin. Prof. Dev. & Sabbatical			22,000				22,000
Sabbatical - Faculty	1.6	199,672					199,672
Institutional Staff Development			50,000				50,000
Unemployment Reserve	n/a	175,000					175,000
Insurance Reserve Deductible			50,000				50,000
Keyes Education Fund	0.3	25,300	38,988	2,986	75,000		142,274
Ending Fund Balance							808,828
Total Requirements	1.9	\$ 399,972	\$ 310,988	\$ 2,986	\$ 75,000	\$ -	\$ 1,597,774

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



**Central Oregon Community College
2022-23 Budget**

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$	\$ 181,736	\$	\$	\$	\$
Grants	7,958,702	5,592,331	15,452,000	8,452,000	8,452,000	8,452,000
Other Income	9,580	7,940	24,000	24,000	24,000	24,000
Transfers In	37,991	8,809	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 8,006,273</u>	<u>\$ 5,790,816</u>	<u>\$ 15,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
Requirements						
Personnel Services	\$ 146,538	\$ 36,441	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	7,677,999	5,754,375	15,324,000	8,324,000	8,324,000	8,324,000
Ending Fund Balance	181,736					
Total Requirements	<u>\$ 8,006,273</u>	<u>\$ 5,790,816</u>	<u>\$ 15,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	3,239,017	2,808,564	4,600,000	4,600,000	4,600,000	4,600,000
Total Resources	<u>\$ 3,239,017</u>	<u>\$ 2,808,564</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>
Requirements						
Materials and Services	\$ 3,239,017	\$ 2,808,564	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
Ending Fund Balance						
Total Requirements	<u>\$ 3,239,017</u>	<u>\$ 2,808,564</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>	<u>\$ 4,600,000</u>

Central Oregon Community College
2022-23 Budget

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 470,275	\$ 505,803	\$ 532,682	\$ 387,000	\$ 387,000	\$ 387,000
Foundation Contributions	1,454,456	1,397,826	1,800,000	1,800,000	1,800,000	1,800,000
Other Income						
Interest Income	8,496	1,586	4,790	4,790	4,790	4,790
Transfers In	182,182	182,182	100,000	100,000	100,000	100,000
Total Resources	\$ 2,115,409	\$ 2,087,397	\$ 2,437,472	\$ 2,291,790	\$ 2,291,790	\$ 2,291,790
Requirements						
Materials and Services	\$ 1,571,615	\$ 1,499,603	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000
Transfers Out	37,991	8,809	150,000	150,000	150,000	150,000
Ending Fund Balance	505,803	578,985	274,472	128,790	128,790	128,790
Total Requirements	\$ 2,115,409	\$ 2,087,397	\$ 2,437,472	\$ 2,291,790	\$ 2,291,790	\$ 2,291,790
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 152,077	\$ 175,343	\$ 196,100	\$ 212,000	\$ 212,000	\$ 212,000
Other Income	6,900	6,624	5,000	5,000	5,000	5,000
Trust and Interest Income	26,505	23,830	23,281	23,281	23,281	23,281
Total Resources	\$ 185,482	\$ 205,797	\$ 224,381	\$ 240,281	\$ 240,281	\$ 240,281
Requirements						
Personnel Services	\$	\$	\$ 3,240	\$ 1,565	\$ 1,565	\$ 1,565
Materials and Services	10,139	4,244	30,735	32,500	32,500	32,500
Ending Fund Balance	175,343	201,553	190,406	206,216	206,216	206,216
Total Requirements	\$ 185,482	\$ 205,797	\$ 224,381	\$ 240,281	\$ 240,281	\$ 240,281

Central Oregon Community College
2022-23 Budget

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2019-20 ACTUAL Amounts	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 CURRENT Budget	Fiscal Year 2022-23 PROPOSED Budget	Fiscal Year 2022-23 APPROVED Budget	Fiscal Year 2022-23 ADOPTED Budget
Financial Aid Fund Total						
Resources						
Beginning Fund Balance	\$ 622,352	\$ 862,882	\$ 728,782	\$ 599,000	\$ 599,000	\$ 599,000
Foundation Contributions	1,454,456	1,397,826	1,800,000	1,800,000	1,800,000	1,800,000
Grants	11,197,719	8,400,895	20,052,000	13,052,000	13,052,000	13,052,000
Other Income	16,480	14,564	29,000	29,000	29,000	29,000
Trust and Interest Income	35,001	25,416	28,071	28,071	28,071	28,071
Transfers In	220,173	190,991	150,000	150,000	150,000	150,000
Total Resources	\$ 13,546,181	\$ 10,892,574	\$ 22,787,853	\$ 15,658,071	\$ 15,658,071	\$ 15,658,071
Requirements						
Personnel Services	\$ 146,538	\$ 36,441	\$ 205,240	\$ 203,565	\$ 203,565	\$ 203,565
Materials and Services	12,498,770	10,066,786	21,967,735	14,969,500	14,969,500	14,969,500
Transfers Out	37,991	8,809	150,000	150,000	150,000	150,000
Ending Fund Balance	862,882	780,538	464,878	335,006	335,006	335,006
Total Requirements	\$ 13,546,181	\$ 10,892,574	\$ 22,787,853	\$ 15,658,071	\$ 15,658,071	\$ 15,658,071

Central Oregon Community College
2022-23 Budget

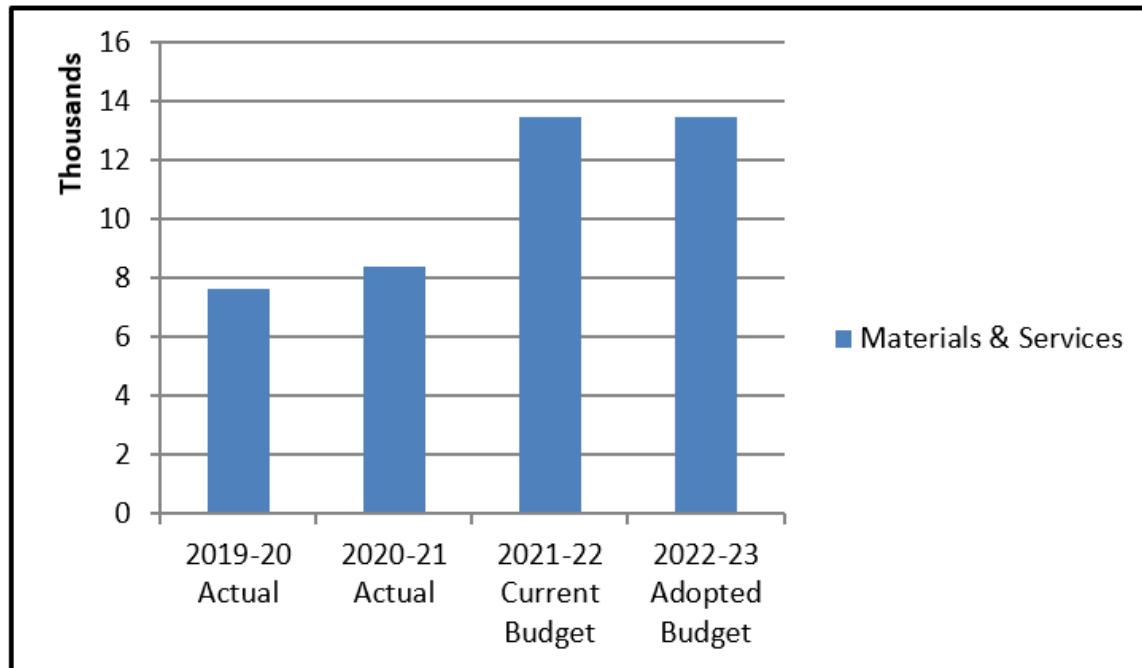
Financial Aid Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2022-23 ADOPTED Budget
Federal Grants							
College Work Study	8.6	\$ 202,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 226,000
SEOG			300,000				300,000
PELL			8,000,000				8,000,000
Ending Fund Balance							
Total Requirements	<u>8.6</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
Merit Awards			183,000				183,000
COCC Financial Aid Fund			30,000		150,000		180,000
Ending Fund Balance							128,790
Total Requirements	<u>-</u>	<u>\$ -</u>	<u>\$ 2,013,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 2,291,790</u>
Financial Aid - Other							
Native American Program	0.1	\$ 1,565	\$ 22,500	\$ -	\$ -	\$ -	\$ 24,065
Veteran's Fund			10,000				10,000
Ending Fund Balance							206,216
Total Requirements	<u>0.1</u>	<u>\$ 1,565</u>	<u>\$ 32,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,281</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



Central Oregon Community College
2022-23 Budget

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2022-23	Fiscal Year 2022-23
	ACTUAL Amounts	ACTUAL Amounts	CURRENT Budget	PROPOSED Budget	APPROVED Budget	ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 384,410	\$ 385,204	\$ 379,291	\$ 373,034	\$ 373,034	\$ 373,034
Interest Income	8,463	3,059	7,400	7,400	7,400	7,400
Total Resources	\$ 392,873	\$ 388,263	\$ 386,691	\$ 380,434	\$ 380,434	\$ 380,434
Requirements						
Materials and Services	\$ 7,669	\$ 8,400	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Ending Fund Balance	385,204	379,863	373,191	366,934	366,934	366,934
Total Requirements	\$ 392,873	\$ 388,263	\$ 386,691	\$ 380,434	\$ 380,434	\$ 380,434
Oregon Community College Library Association						
Resources						
Beginning Fund Balance	\$	\$ 23,270	\$ 23,210	\$ 23,300	\$ 23,300	\$ 23,300
Other Income	23,298		1,700	1,700	1,700	1,700
Interest Income	221	74	232	232	232	232
Total Resources	\$ 23,519	\$ 23,344	\$ 25,142	\$ 25,232	\$ 25,232	\$ 25,232
Requirements						
Materials and Services	\$ 249	\$ 10	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Ending Fund Balance	23,270	23,334	20,142	20,232	20,232	20,232
Total Requirements	\$ 23,519	\$ 23,344	\$ 25,142	\$ 25,232	\$ 25,232	\$ 25,232
Trust & Agency Fund Total						
Resources						
Beginning Fund Balance	\$ 384,410	\$ 408,474	\$ 402,501	\$ 396,334	\$ 396,334	\$ 396,334
Other Income	23,298		1,700	1,700	1,700	1,700
Interest Income	8,684	3,133	7,632	7,632	7,632	7,632
Total Resources	\$ 416,392	\$ 411,607	\$ 411,833	\$ 405,666	\$ 405,666	\$ 405,666
Requirements						
Materials and Services	7,918	8,410	18,500	18,500	18,500	18,500
Ending Fund Balance	408,474	403,197	393,333	387,166	387,166	387,166
Total Requirements	\$ 416,392	\$ 411,607	\$ 411,833	\$ 405,666	\$ 405,666	\$ 405,666

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Long-Term Debt Service

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

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	Total Principal/Interest
2023	2,974,400	1,411,542	1,157,143	5,543,085
2024	3,056,200	1,481,542	1,154,817	5,692,559
2025	3,145,900	1,552,301	1,164,037	5,862,238
2026	3,238,000	1,625,292	1,164,645	6,027,937
2027	3,337,000	1,704,920	1,163,845	6,205,765
2028	3,432,500	786,720	1,161,600	5,380,820
2029	3,534,100		1,158,191	4,692,291
2030	3,636,300		1,163,687	4,799,987
2031			1,162,856	1,162,856
2032			1,160,826	1,160,826
2033			1,157,438	1,157,438
2034			1,162,406	1,162,406
2035			1,160,753	1,160,753
2036			1,157,708	1,157,708
2037			1,152,813	1,152,813
2038			1,156,353	1,156,353
2039			1,154,123	1,154,123
2040			1,156,123	1,156,123
2041			1,152,353	1,152,353
2042			1,152,010	1,152,010
2043			1,154,929	1,154,929
2044			1,156,815	1,156,815
Total	<u>\$ 26,354,400</u>	<u>\$ 8,562,317</u>	<u>\$ 25,485,469</u>	<u>\$ 60,402,186</u>

Debt Limitation

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

Summary of Transfers – this schedule provides a summary of interfund transfers by type.

Summary of Interfund Transfers
2022/23 Budget

Transfers-out			Transfers-in							
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Reserve Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total
Instruction	(\$1,014,623)	ABS, Community Learning, and Small Business Development Center support	\$974,623					\$40,000		\$1,014,623
Instructional Support	(\$338,276)	Faculty professional improvement, sabbatical, accreditation and instructional equipment.	\$338,276							\$338,276
Student Services	(\$1,250)	Student honors	\$1,250							\$1,250
College Support Services	(\$977,651)	Innovation, administrative & classified training, foundation staff support, IT Lifecycle, Capital Repairs	\$352,651	\$625,000						\$977,651
Total General Fund	(\$2,331,800)		\$1,666,800	\$625,000	\$0	\$0	\$0	\$40,000		\$2,331,800
Transfers-out			Transfers-in							
Fund	Non-General Funds	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Reserve Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total
Reserve Fund	(\$430,000)	General fund support.							\$430,000	\$430,000
Enterprise Fund	(\$1,792,743)	Bookstore and food service general fund support, residence hall debt service			\$1,157,743				\$635,000	\$1,792,743
Auxiliary Fund	(\$1,435,000)	Faculty professional improvement, student government clubs, programs, Madras Campus and general fund support.	\$65,000	\$75,000					\$1,295,000	\$1,435,000
Special Revenue	(\$2,500,000)	CARES Grant Revenue Replacement							\$2,500,000	\$2,500,000
Financial Aid Fund	(\$150,000)	College match on work study and Merit Scholarships					\$150,000			\$150,000
Total Non-General Fund	(\$6,307,743)		\$65,000	\$75,000	\$1,157,743		\$150,000		\$4,860,000	\$6,307,743
Total Interfund Transfers	(\$8,639,543)		\$1,731,800	\$700,000	\$1,157,743	\$0	\$150,000	\$40,000	\$4,860,000	\$8,639,543

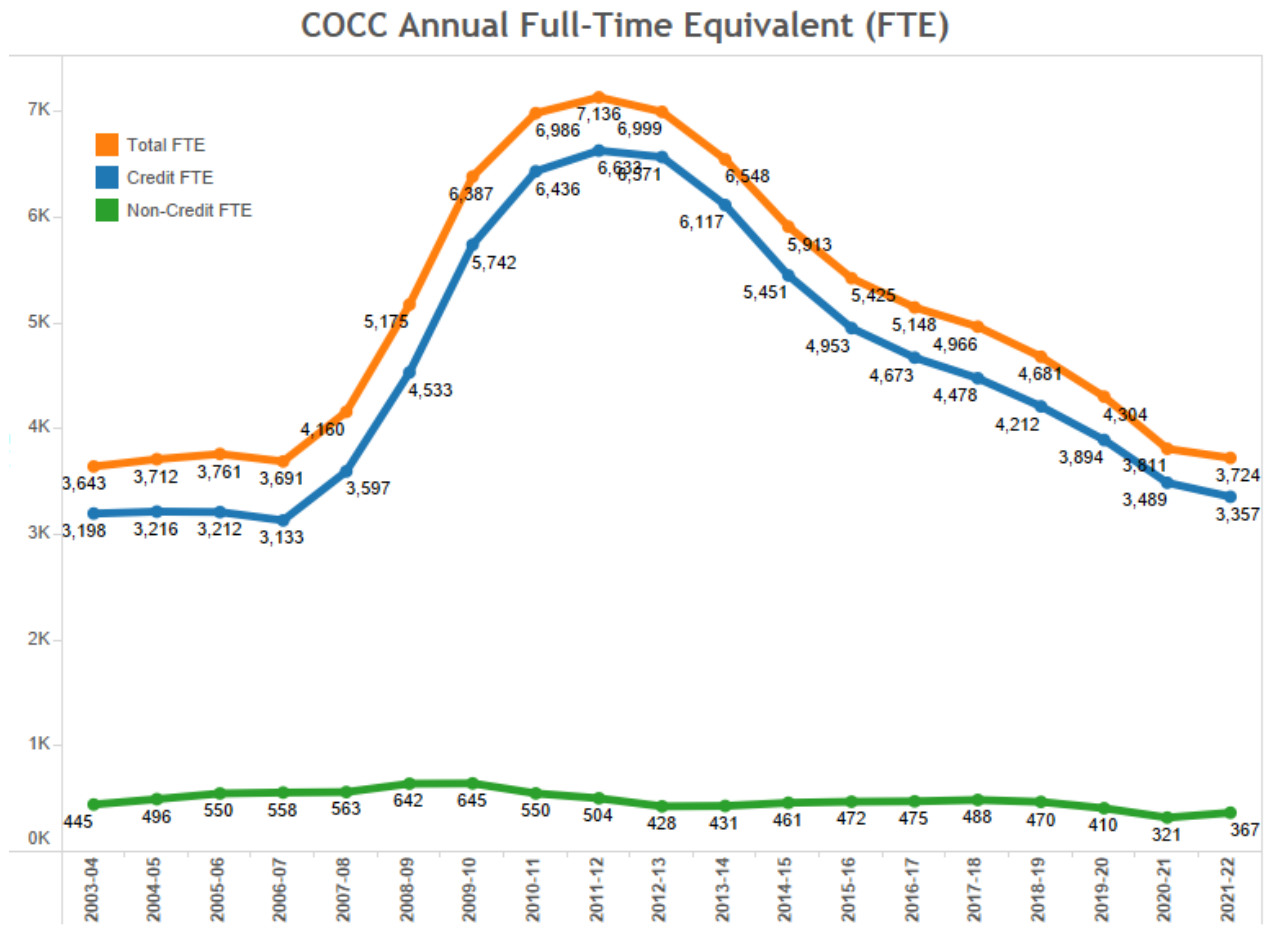
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures.

<u>#</u>	<u>Description</u>	<u>Amount</u>
1	Swing Hoe Attachment	\$ 5,500
2	Compost Top Dresser	4,695
3	Art & Music Computer Lab Update	10,000
4	Elevation Carpet Replacement	10,000
		<u>\$ 30,195</u>

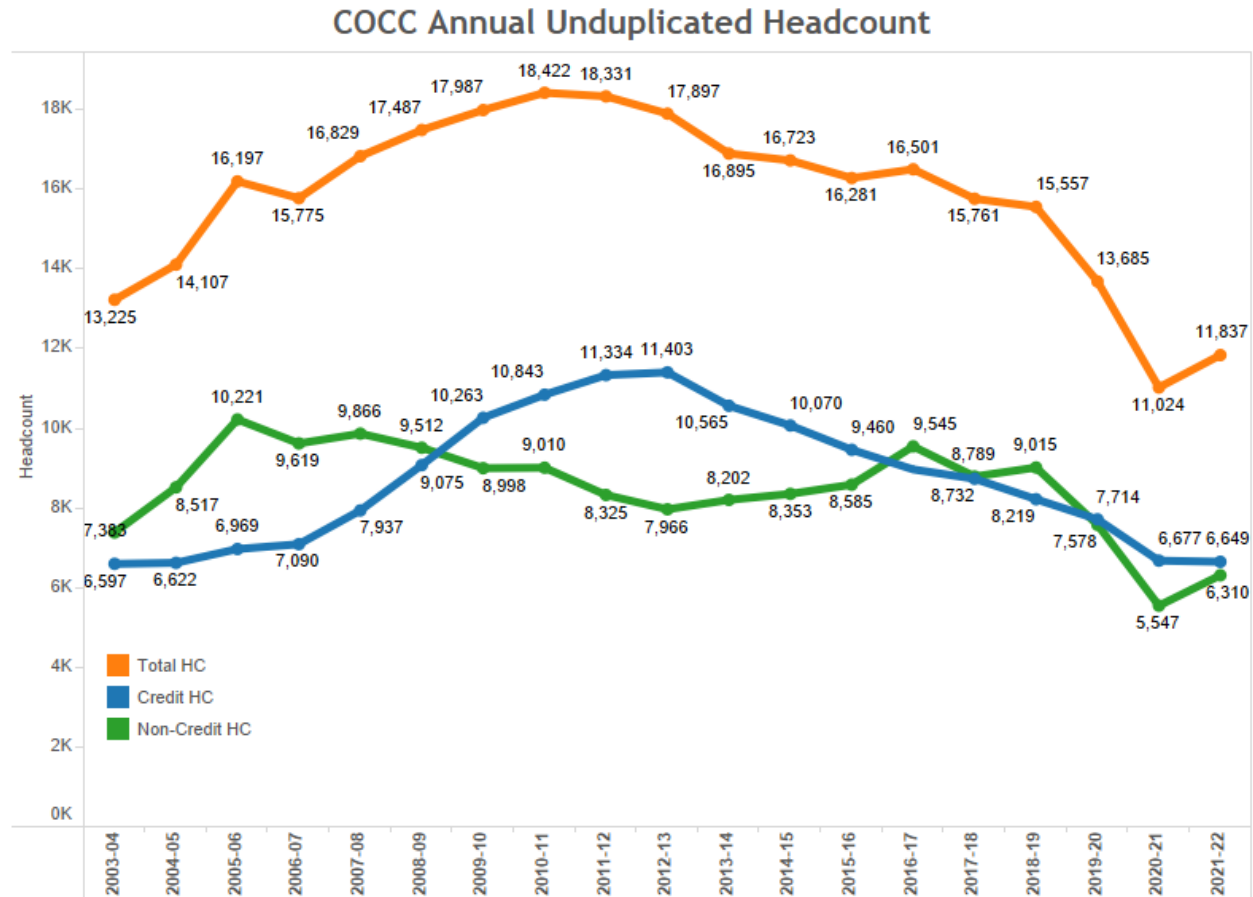
Enrollment Graph

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



Enrollment Graph

This graph provides student enrollment history measured by headcount.



Publication Notices

In March 2020, the State of Oregon expanded the options for publication of Budget Committee Meetings and CC-1 notifications to include electronic postings to the College's website. The Budget Committee Meeting publication was posted on COCC's website March 28, 2022 through April 13, 2022. The CC-1 was posted on COCC's website on May 20, 2022.

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 13th day of April 2022 at 5:45 p.m. remotely using Zoom for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2022-23.

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

Dr. Laurie Chesley
Chief Executive and Budget Officer

NOTICE OF BUDGET HEARING

A public meeting of the Central Oregon Community College will be held on June 08, 2022 at 5:45 a.m. at p.m.

2600 NW College Way, Bend OR, Oregon. The purpose of this meeting is to discuss the

budget for the fiscal year beginning July 1, 2022 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	Telephone number	E-mail
Cathleen Knutson	(541) 383-7711	cknutson@cocc.edu

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 20 _ 20 21	Adopted Budget This Year: 20 21 _ 20 22	Approved Budget Next Year: 20 22 _ 20 23
1. Beginning Fund Balance	49,547,228.00	27,004,893.00	29,201,952.00
2. Current Year Property Taxes, other than Local Option Taxes	22,842,827.86	23,436,174.00	23,961,059.00
3. Current Year Local Option Property Taxes			
4. Tuition & Fees	19,510,284.86	20,336,065.00	18,441,020.00
5. Other Revenue from Local Sources	2,559,523.68	3,284,614.00	3,685,220.00
6. Revenue from State Sources	11,765,553.83	14,058,200.00	15,122,554.00
7. Revenue from Federal Sources	10,459,079.12	25,202,353.00	13,072,961.00
8. Interfund Transfers	8,167,214.77	6,358,201.00	8,639,543.00
9. All Other Budget Resources	3,955,066.55	11,927,652.00	12,145,215.00
10. Total Resources	128,806,778.67	131,608,152.00	124,269,524.00

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Personnel Services	43,676,700.28	48,765,637.00	51,765,240.00
12. Materials & Services	8,511,706.17	23,381,907.00	17,842,671.00
13. Financial Aid	10,783,954.59	22,095,754.00	15,225,499.00
14. Capital Outlay	692,776.54	6,071,055.00	7,045,434.00
15. Debt Service	5,961,845.32	6,119,992.00	5,543,085.00
16. Interfund Transfers	7,567,214.77	6,358,201.00	8,639,543.00
17. Operating Contingency	600,000.00	800,000.00	800,000.00
18. All Other Expenditures			
19. Unappropriated Ending Fund Balance & Reserves	51,012,581.00	18,015,606.00	17,408,052.00
20. Total Requirements	128,806,778.67	131,608,152.00	124,269,524.00

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

Function	Full-Time Equivalent Employees (FTE) for Function		
Instruction	25,831,774.24	30,623,461.00	29,857,334.00
FTE	246	279.1	277.1
Instructional Support	4,524,989.18	6,030,757.00	5,972,169.00
FTE	38.6	47.9	47.7

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

FORM ED-50 2022-2023

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

District Name

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

Klamath, and Wasco.

<u>2600 NW College Way</u> <small>Mailing Address of District</small>	<u>Bend</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97703</u> <small>Zip</small>	<u>6/8/22</u> <small>Date Submitted</small>
<u>Cathleen Knutson</u> <small>Contact Person</small>	<u>Director of Fiscal Services</u> <small>Title</small>	<u>(541) 383-7711</u> <small>Daytime Telephone</small>		<u>cknutson@cocc.edu</u> <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 (within permanent rate limit)	1	0.6204	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$2,779,059
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,779,059

PART II: RATE LIMIT CERTIFICATION

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

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

attach a sheet showing the information for each.

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

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

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

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

Budget Resolution



Budget Committee Meeting Date: May 11, 2022

Exhibit No.: _____

Approval: x Yes ___ No

Motion: _____

Central Oregon Community College Budget Committee: Resolution

Subject	Approval of the 2022-23 Budget including the property tax rate and general obligations bonds property tax levy.
Strategic Plan Connection	Institutional Efficiency
Prepared By	Cathleen Knutson, Director of Fiscal Services

A. Background

As part of the budgeting process, the Budget Committee has the following duties; a) specify the amount of tax revenue or tax rate for all funds, b) establish a maximum for total expenditures for each fund, c) approve the total taxes for the local government as an amount and/or rate, and d) approve the budget. The College's established permanent tax rate of \$0.6204 per thousand dollars of assessed property value is a result of the voter approved Measure 50 (1997), a constitutional amendment. The amount to be levied for general obligation bonds debt service is \$2,779,059. The Proposed Budget expenditures for all funds total \$106,856,726.

B. Options/Analysis

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

C. Timing

Approval of the proposed 2022-23 Fiscal Year Budget is requested at this time. Approval now will facilitate the remainder of the budget process, which includes adoption of the Budget by the Board of Directors in June after an additional public hearing.

D. Budget Impact

NA

E. Proposed Resolution

Be it resolved that the Budget Committee of Central Oregon Community College does hereby approve the Central Oregon Community College District Proposed Budget expenditures for Fiscal Year 2022-23 in the aggregate amount of \$106,856,726 (total of all funds) and the permanent tax rate of \$0.6204 per thousand of assessed value be levied against all assessed property in support of the General Fund. It is further resolved that a tax of \$2,779,059 be approved for the Debt Service Fund for the purpose of satisfying the required debt service of voter approved general obligation bonds issued by the District.

Appropriation Resolution



Board Meeting Date: June 8, 2022
 Exhibit No.: ___
 Approval: x Yes ___ No
 Motion: ___

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

Subject	Make Appropriations for Fiscal Year 2022-23 Budget
Strategic Plan Connection	Institutional Efficiency
Prepared By	Cathleen Knutson, Director of Fiscal Services

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	\$ 29,262,373	
Student Services	6,092,710	
College Support Services	6,102,705	
Campus Services	5,249,080	
Information Technology Services	5,480,781	
Financial Aid	112,897	
Contingency	800,000	
Total General Fund		\$ 53,100,546

DEBT SERVICE FUND

Principal	\$ 3,122,476	
Interest	2,420,609	
Materials and Services	600	
Total Debt Service Fund		\$ 5,543,685

CAPITAL PROJECTS FUND

Personnel Services	\$ -	
Materials and Services	1,883,000	
Capital Outlay	6,207,948	
Transfers Out	-	
Total Capital Projects Fund		\$ 8,090,948

Appropriation Resolution

Board Meeting Date: June 8, 2022

Exhibit No.: ___

Approval: x Yes ___ No

Motion: ___

ENTERPRISE FUND

Personnel Services	\$ 911,595	
Materials and Services	2,546,333	
Capital Outlay	95,000	
Transfers Out	<u>1,787,743</u>	
Total Enterprise Fund		\$ 5,340,671

INTERNAL SERVICE FUND

Personnel Services	\$ 14,893	
Materials and Services	94,000	
Capital Outlay	6,000	
Transfers Out	<u>5,000</u>	
Total Internal Service Fund		\$ 119,893

RESERVE FUND

Materials and Services	\$ 25,000	
Transfers Out	<u>430,000</u>	
Total Reserve Fund		\$ 455,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$ 4,776,133	
State Grant Programs	1,145,901	
Other Grant Programs	435,922	
Contracts	381,144	
New Programs	<u>1,000,000</u>	
Total Special Revenue Fund		\$ 7,739,100

AUXILIARY FUND

Self-Sustaining Activities	\$ 2,664,425	
Non-General Fund Instruction	6,352,661	
Revolving Activities	1,319,286	
Contractual & Administrative Provisions	<u>788,946</u>	
Total Auxiliary Fund		\$ 11,125,318

Appropriation Resolution

Board Meeting Date: June 8, 2022

Exhibit No.: ___

Approval: x Yes ___ No

Motion: ___

FINANCIAL AID FUND

Federal Programs	\$ 8,526,000	
State Programs	4,600,000	
Institutional Programs	2,163,000	
Other Programs	<u>34,065</u>	
Total Financial Aid Fund		\$ 15,323,065

TRUST & AGENCY FUND

Materials and Services	\$ <u>18,500</u>	
Total Trust & Agency Fund		\$ 18,500

Total Budget Appropriation \$ 106,856,726

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, 2022 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 \$106,856,726.

Property Tax Levy Resolution



Board Meeting Date: June 8, 2022
 Exhibit No.: ____
 Approval: x Yes ___ No
 Motion: ____

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

Subject	Impose and Categorize taxes for Fiscal Year 2022-23
Strategic Plan Connection	Institutional Efficiency
Prepared By	Cathleen Knutson, Director of Fiscal Services

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		\$2,779,059

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, 2022 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 2022-23 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$2,779,059 for voter approved general obligation bonds debt service for the fiscal year 2022-23. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.