



CENTRAL OREGON COMMUNITY COLLEGE
BUDGET DOCUMENT
FISCAL YEAR 2023–2024



CENTRAL OREGON
community college

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College History and Overview

HISTORY

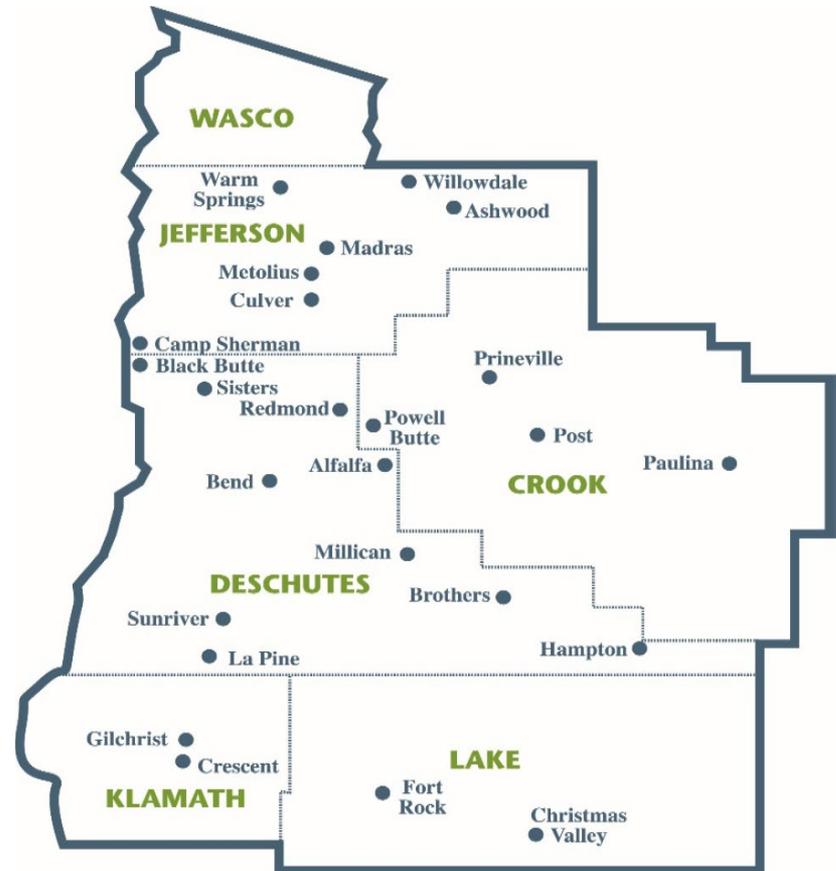
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original 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 12,000 students enrolled in credit and non-credit at COCC last year. While more than half of the students are under the age of 25, another quarter are 30 and older. About 37 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 113 full-time faculty members, 36 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 107 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 or move ahead in their careers.

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, capital projects, and is the home of the Nancy R. Chandler Lecture Series. In 2022-23, the COCC Foundation offered more than \$1.9 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:

Name	Zone	Location	Term Expires	
Joe Krenowicz	1	Madras	6/30/2025	Chair
Laura Craska Cooper	2	Prineville	6/30/2025	Vice Chair
Alan Unger	3	Redmond	6/30/2025	
Erica Skatvold	4	Bend	6/30/2025	
Erin Merz	5	Bend	6/30/2027	
Jim Porter	6	Bend	6/30/2027	
Erin Foote Morgan	7	Bend	6/30/2027	

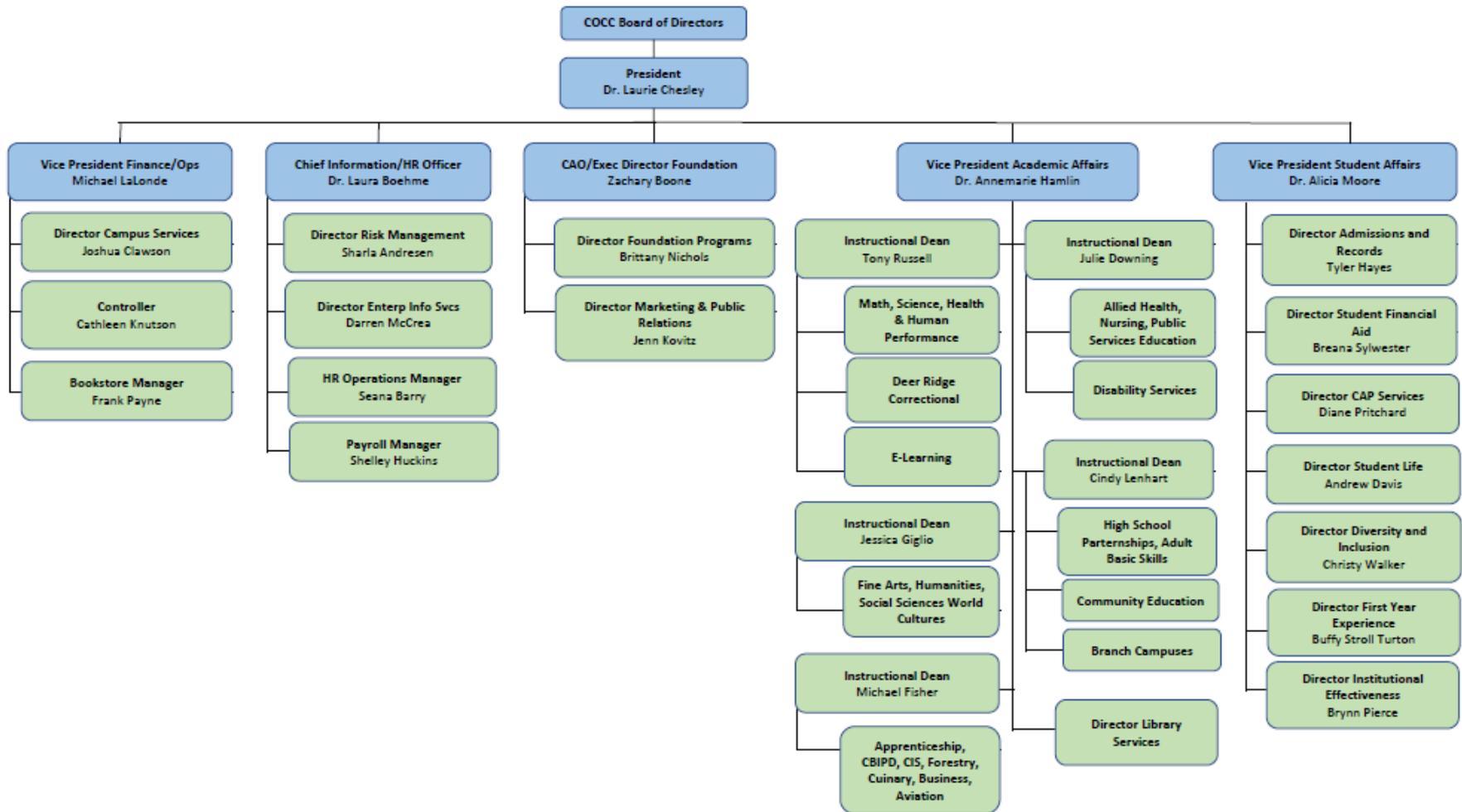
Budget Committee:

Name	Zone	Location	Term Expires	
Dustin Seyler	1	Warm Springs	6/30/2025	
Rebekah Lambert	2	Prineville	6/30/2025	Vice Chair
Richard Hurd	3	Redmond	6/30/2024	
Debi Harr	4 and 5	Bend	6/30/2025	
Roger Detweiler	6	Bend	6/30/2025	Chair
Harry Hamilton	7	Sunriver	6/30/2024	

Chief Executive Officer: Dr. Laurie Chesley, President

Chief Financial Officer: Michael LaLonde, Vice President of Finance and Operations

Administrative Organizational Chart



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.
- *Campus Services*
Campus Services 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

2023/24 Budget Calendar



President's Budget Message

President's Budget Message

Dear Colleagues and Community Members,

As part of the 2023-24 budget development process, this message is prepared with Central Oregon Community College's Mission, Vision, and Values at the forefront of financial decisions. There is great pride in working at an institution focused on student success and community enrichment.

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. With declining enrollment trends and operation stoppages due to the COVID-19 pandemic over the past three years, the College has remained nimble in cost containment efforts to allow a positive operating margin. We were also fortunate to receive significant federal relief funds. 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 budget, are discussed below.

Although the state and federal economy showed variability throughout the COVID-19 pandemic and its aftermath, COCC's primary focus is to continue serving students to the best of our ability in a financially sustainable manner.

Current Year Budget

The 2022-23 budget year is projected to end with a positive general fund operating balance, spending within the legally appropriated 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 over 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 \$21.4 million is \$212 thousand above budget and \$1.4 million more than the prior fiscal year.

- **Tuition and Fees:** Total headcount of total credit-seeking students was up 1.7% compared to prior year, while total full-time equivalent (FTE) credit and non-credit students remained flat. Tuition and fees were down -0.1% from budget and up 3% from the prior fiscal year.
- **State Aid:** The State community college support fund (CCSF) appropriation was \$699 million for the 2021-23 biennium. Current year State Aid is \$9.9 million, \$529 thousand (5.6%) over budget and \$340 thousand over the prior fiscal year 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 \$2.5 million, payroll assessment savings of \$2.7 million, and materials and services savings of \$539 thousand for a total operating savings of \$6 million compared to the adopted budget. 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. The total amount recognized to offset expenditures and lost revenue in 2022-23 was approximately \$4 million.

President's Budget Message

2023-24 Budget

When planning for and developing the 2023-24 budget, the Senior Leadership Team members gathered extensive information and explored a variety of options to support the institution's mission and strategic plan. 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;
- 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, and hybrid forms of 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;
- Utilize space and land to create additional revenue streams;
- Expand and enhance College's institutional advancement efforts.

Guiding Principles

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

Enrollment:

Similar to the majority of U.S. community colleges, COCC has experienced a decline in enrollment for over a decade. The global COVID-19 pandemic 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. With significant declines in enrollment over the past three years during the height of the COVID-19 pandemic, projecting any increase seemed unrealistic. However, COCC is currently seeing improved trends for summer and fall terms. The proposed budget contains flat enrollment estimates for 2023-24.

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 significant maintenance costs, which are expected to exceed \$2.4 million in 2023-24.

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.

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.

State Aid:

The 2023-24 budget contains an estimated 3 percent increase 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.

President's Budget Message

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 \$22.3 million, a \$1.14 million increase over the current year.

Tuition and Fees:

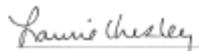
The Board approved increasing tuition rates by \$5 per credit for in-district students. All residency categories were increased between 4.42% and 5.03%. There were no changes to general student fees.

Long-Term Outlook

As the College repositions itself after the COVID-19 pandemic, we are focused on adapting to new enrollment trends, student and community needs, and changes in instructional modalities. COCC continues to practice strong financial management, a disciplined budgeting approach, and adequate levels of reserves. We 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 to extend my gratitude and thanks to the Budget Committee members for their stewardship. I offer my appreciation to the Fiscal Services staff, in particular to Cathleen Knutson, Interim CFO, as well as all College staff who have budget oversight responsibilities, for the considerable time and effort required to develop this comprehensive budget.

Sincerely,



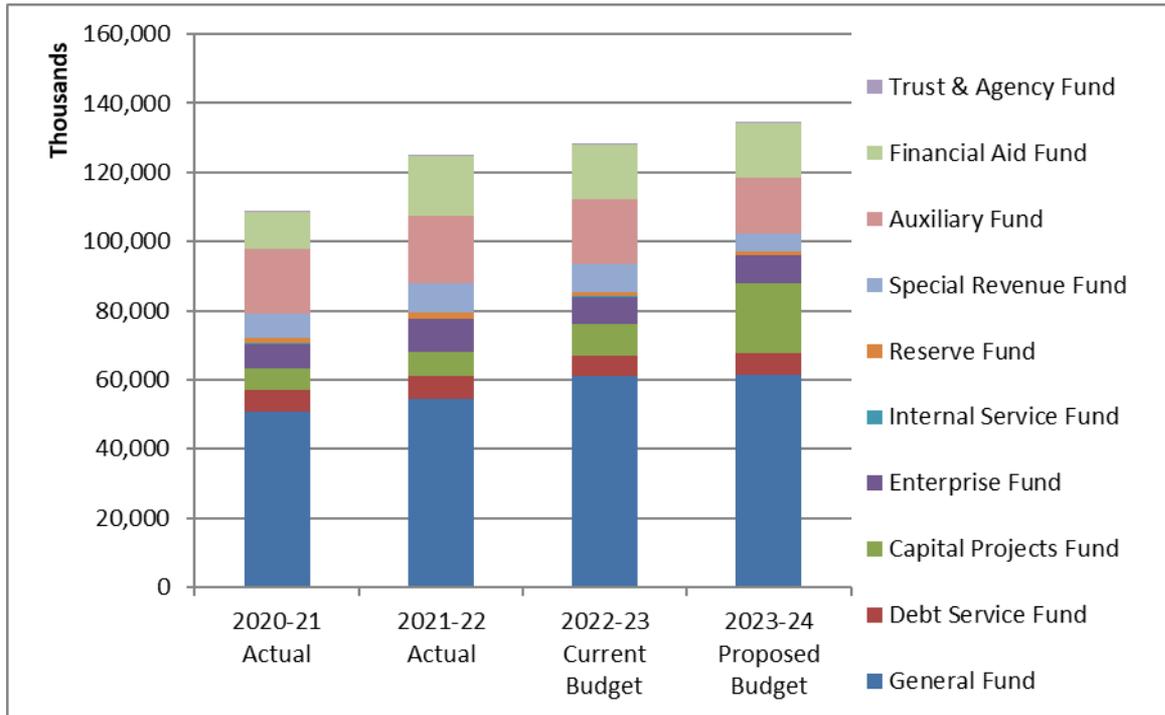
Laurie Chesley, Ph.D.

President

Consolidated Budget

Resources Graph – All Funds

Resources All Funds



Consolidated Budget

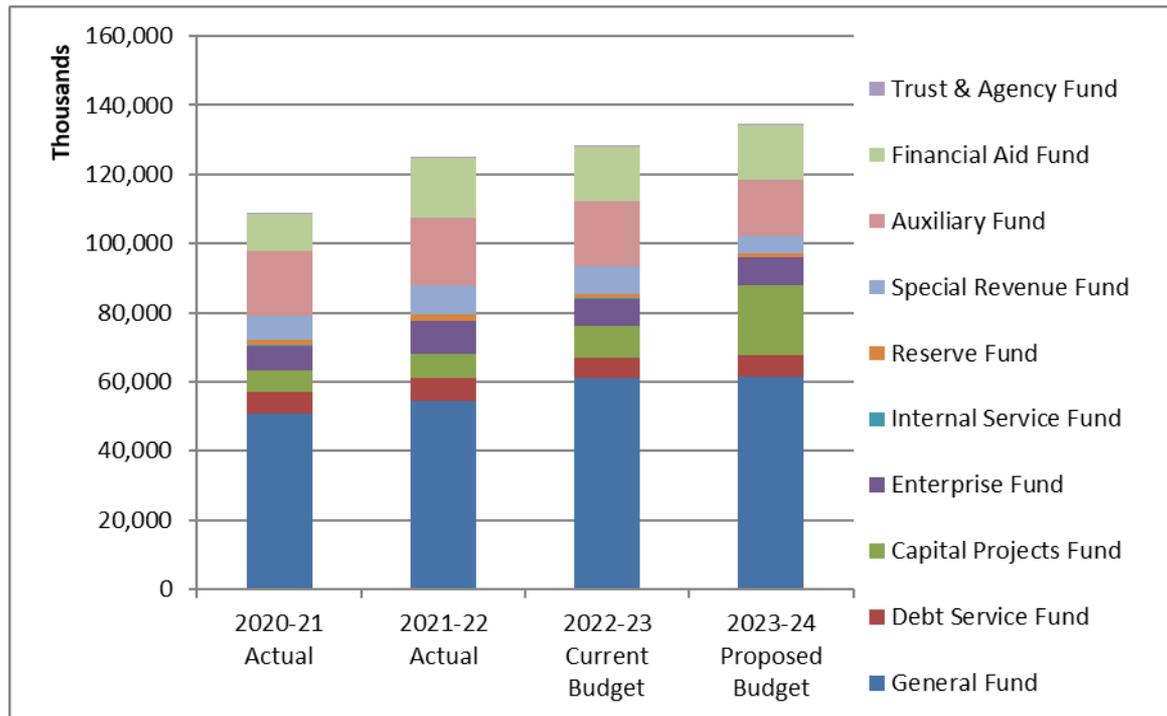
Resources Summary - All Funds

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
General Fund	\$ 50,576,203	\$ 54,318,114	\$ 61,052,200	\$ 61,448,771	\$ 61,448,771	\$ 61,448,771
Debt Service Fund	6,344,899	6,749,375	5,742,145	6,193,700	6,193,700	6,193,700
Capital Projects Fund	6,388,444	7,027,886	9,407,505	20,146,458	20,146,458	20,146,458
Enterprise Fund	7,025,764	9,428,054	7,736,756	8,204,530	8,204,530	8,204,530
Internal Service Fund	188,098	170,245	227,500	185,000	185,000	185,000
Reserve Fund	1,727,198	1,720,160	1,012,674	1,002,749	1,002,749	1,002,749
Special Revenue Fund	6,879,488	8,591,193	8,103,884	5,220,702	5,220,702	5,220,702
Auxiliary Fund	18,555,634	19,399,544	18,956,123	16,011,008	16,011,008	16,011,008
Financial Aid Fund	10,710,838	17,397,702	15,658,071	15,752,614	15,752,614	15,752,614
Trust & Agency Fund	411,607	405,359	405,666	408,732	408,732	408,732
Total Resources	\$ 108,808,173	\$ 125,207,632	\$ 128,302,524	\$ 134,574,264	\$ 134,574,264	\$ 134,574,264

Consolidated Budget

Requirements Graph - All Funds

Requirements All Funds



Consolidated Budget

Requirements Summary - All Funds

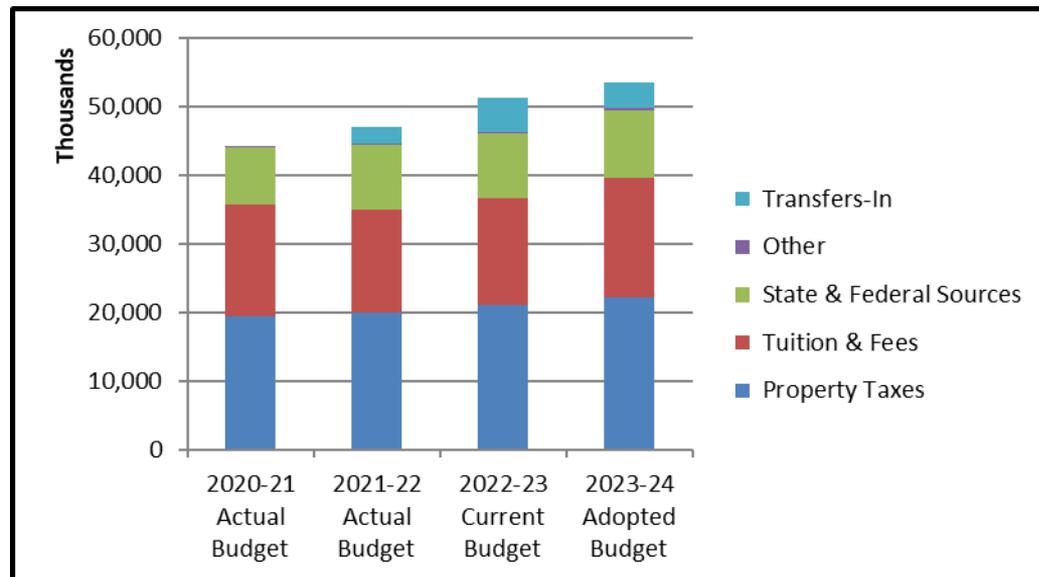
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General Fund	\$ 50,576,203	\$ 54,318,114	\$ 61,052,200	\$ 61,448,771	\$ 61,448,771	\$ 61,448,771
Debt Service Fund	6,344,899	6,749,375	5,742,145	6,193,700	6,193,700	6,193,700
Capital Projects Fund	6,388,444	7,027,886	9,407,505	20,146,458	20,146,458	20,146,458
Enterprise Fund	7,025,764	9,428,054	7,736,756	8,204,530	8,204,530	8,204,530
Internal Service Fund	188,098	170,245	227,500	185,000	185,000	185,000
Reserve Fund	1,727,198	1,720,160	1,012,674	1,002,749	1,002,749	1,002,749
Special Revenue Fund	6,879,488	8,591,193	8,103,884	5,220,702	5,220,702	5,220,702
Auxiliary Fund	18,555,634	19,399,544	18,956,123	16,011,008	16,011,008	16,011,008
Financial Aid Fund	10,710,838	17,397,702	15,658,071	15,752,614	15,752,614	15,752,614
Trust & Agency Fund	411,607	405,359	405,666	408,732	408,732	408,732
Total Requirements	\$ 108,808,173	\$ 125,207,632	\$ 128,302,524	\$ 134,574,264	\$ 134,574,264	\$ 134,574,264

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

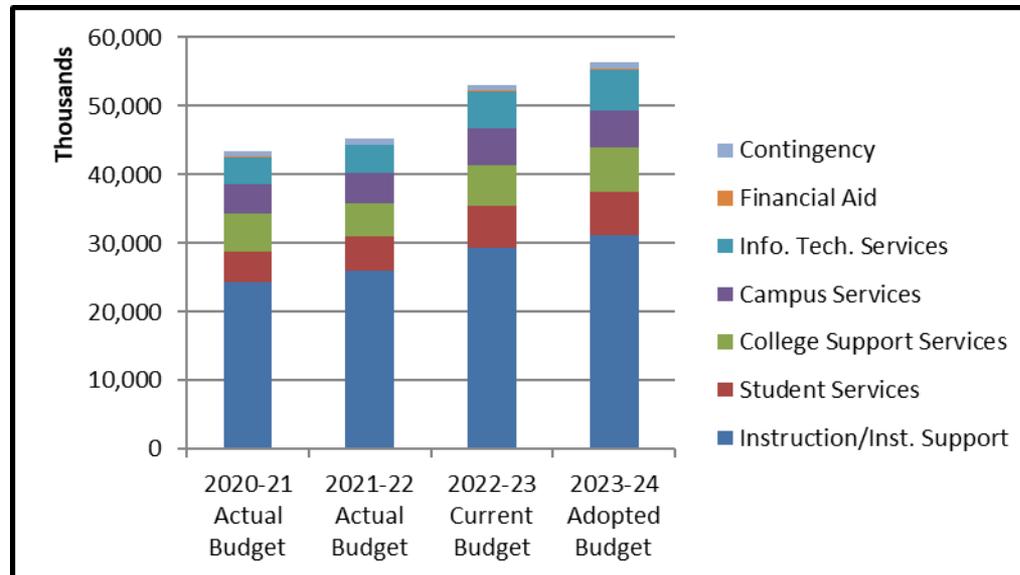
General Fund - Resources

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 18,846,109	\$ 19,567,529	\$ 20,718,000	\$ 21,842,000	\$ 21,842,000	\$ 21,842,000
Prior Year	509,089	428,868	464,000	460,000	460,000	460,000
Tuition and Fees	16,314,263	14,925,023	15,570,000	17,374,000	17,374,000	17,374,000
State and Federal Sources						
State Aid for Operations	8,325,435	9,576,616	9,388,000	9,793,000	9,793,000	9,793,000
Other Sources						
Interest Income	12,345	1,451	70,000	10,000	10,000	10,000
Miscellaneous Income	71,772	71,904	136,000	244,000	244,000	244,000
Program Income	18,165	45,730	41,200	30,000	30,000	30,000
Transfers from Other Funds						
Interfund Transfers-In		2,471,195	4,860,000	3,748,000	3,748,000	3,748,000
Total	\$ 44,097,178	\$ 47,088,316	\$ 51,247,200	\$ 53,501,000	\$ 53,501,000	\$ 53,501,000
Beginning Fund Balance	\$ 6,479,025	\$ 7,229,798	\$ 9,805,000	\$ 7,947,771	\$ 7,947,771	\$ 7,947,771
Total Resources	\$ 50,576,203	\$ 54,318,114	\$ 61,052,200	\$ 61,448,771	\$ 61,448,771	\$ 61,448,771

General Fund

The General Fund Expenditures Graph by Function

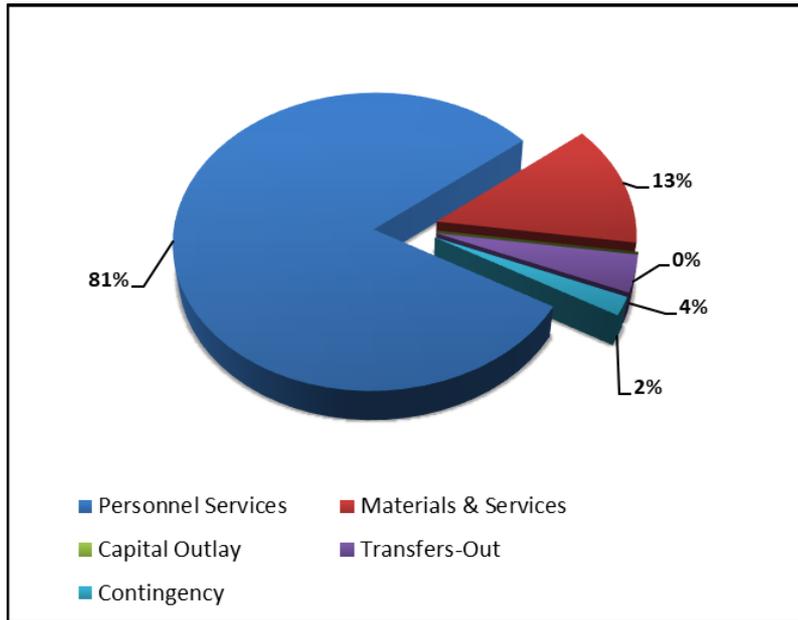
General Fund Expenditures



General Fund

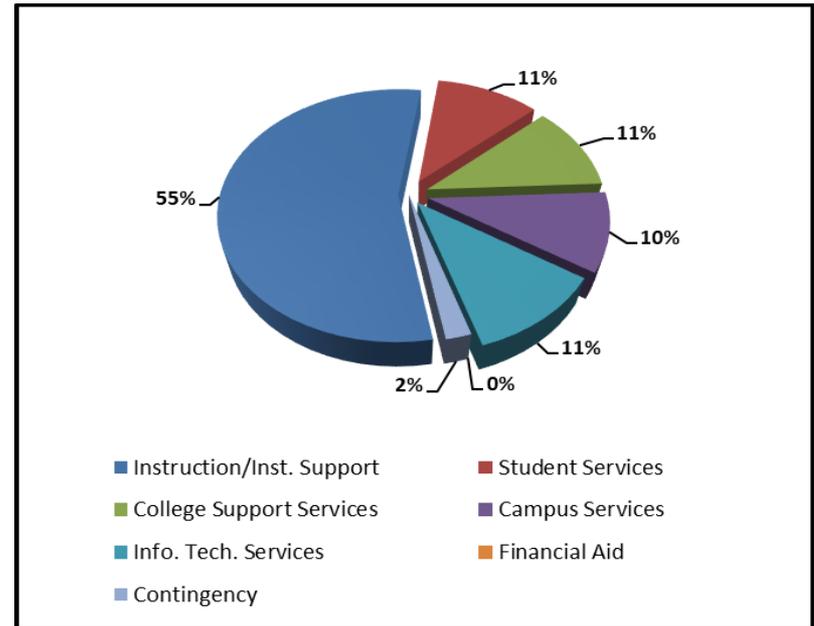
BUDGETED EXPENDITURES

– By Object Classification



BUDGETED EXPENDITURES

– By Function



**Note: Capital Outlay in Object Class chart and Financial Aid in Function chart are less than 1%.*

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Instruction						
Humanities Office	\$ 55,697	\$ 69,137	\$ 73,001	\$ 78,533	\$ 78,533	\$ 78,533
Writing/Literature	1,476,104	1,490,691	1,691,119	1,644,722	1,641,772	1,641,772
Foreign Languages	538,706	525,180	558,854	612,596	612,596	612,596
Speech	563,066	634,771	634,580	697,445	697,445	697,445
Social Science Office	56,872	72,471	77,595	83,127	83,127	83,127
Music	341,736	371,590	501,292	532,288	526,288	526,288
Art	471,964	592,588	698,640	772,118	774,518	774,518
Theatre Arts	40,483	61,970	75,195	67,897	67,897	67,897
Fine Arts and Communication Office	55,993	73,862	78,759	84,512	83,612	83,612
Business Administration	725,540	764,372	646,340	672,873	672,873	672,873
Culinary Program	827,397	995,041	973,772	1,040,966	1,040,966	1,040,966
Business Administration Office	60,882	54,716	71,709	77,241	77,241	77,241
Journalism			6,219	6,680	6,680	6,680
Culinary Administration Office	38,206	46,082	55,120	59,340	59,340	59,340
World Languages and Cultures Office	48,772	48,950	55,780	68,965	68,965	68,965
Philosophy	17,361	29,254	27,014	28,815	28,565	28,565
Addiction Studies	142,028	171,860	167,835	183,436	183,436	183,436
Anthropology	270,075	286,378	280,193	307,236	307,236	307,236
Criminal Justice	164,861	138,385	249,568	265,960	265,960	265,960
Economics	128,343	87,174	128,773	140,400	140,400	140,400
Education	286,393	315,525	353,582	384,103	384,103	384,103
Geography	14,884	20,414	22,683	24,212	24,462	24,462
History	226,135	237,197	253,667	278,065	278,065	278,065
Human Development	179,722	199,644	193,131	209,565	209,565	209,565
Political Science	15,924	25,170	24,507	26,196	26,196	26,196
Psychology	469,241	424,929	461,173	613,533	613,533	613,533
Sociology	247,002	265,516	197,778	209,218	209,218	209,218
AVANZA	65,017	73,268	90,871	89,684	89,684	89,684
Adult Basic Education	509,700	524,841	540,437	450,000	450,000	450,000
Regional Svcs. & R.C. Operations	550,289	558,083	796,903	705,070	716,410	716,410
Regional Svcs. & M.C. Operations	228,519	252,985	275,562	329,752	329,752	329,752

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 229,674	\$ 258,080	\$ 277,436	\$ 305,841	\$ 305,841	\$ 305,841
Engineering & Engr. Tech.	165,815	156,659	176,664	170,620	170,620	170,620
Science Office	71,211	77,512	86,628	91,037	90,201	90,201
Mathematics	1,595,220	1,545,336	1,796,754	1,875,034	1,860,534	1,860,534
Biological Science	1,205,334	1,115,517	1,387,804	1,502,608	1,486,108	1,486,108
Chemistry	545,797	643,417	645,102	586,780	586,597	586,597
Physics	217,055	234,132	255,664	255,455	255,455	255,455
Geology	93,077	113,228	124,034	134,442	134,442	134,442
Nursing	1,167,953	1,211,346	1,443,551	1,562,451	1,561,851	1,561,851
Health & Human Performance Office	109,617	165,460	196,171	144,157	144,057	144,057
Health & Human Performance	776,032	836,384	974,484	1,056,491	1,041,391	1,041,391
Math Office	80,615	79,629	73,240	78,772	78,772	78,772
Allied Health	25,300	7,135	21,467	21,909	23,709	23,709
Computer and Information Systems	1,050,790	997,904	1,196,484	1,226,359	1,205,641	1,205,641
Licensed Massage Therapy	241,760	251,329	331,332	350,071	341,126	341,126
Emergency Medical Services	373,200	379,813	345,384	491,033	496,033	496,033
Dental Assisting	263,176	299,262	298,687	323,232	326,762	326,762
Medical Assisting	206,504	271,095	288,962	312,852	317,856	317,856
Allied Health Office	73,512	82,210	83,211	88,649	88,649	88,649
Pharmacy Technician	110,272	122,481	139,346	149,280	138,780	138,780
Veterinary Technician Program	235,322	267,431	285,805	309,876	311,286	311,286
CIS Office	41,227	33,156	53,569	58,512	58,512	58,512
Nursing Office	80,508	89,487	95,939	103,121	103,121	103,121
Nursing Assistant		221,261	242,037	223,358	221,858	221,858
HHP: Recreation (O.R.L.T.)	234,098	246,787	261,554	287,187	287,187	287,187
Public Service Education Office	100,204	89,149	131,146	160,458	160,458	160,458
Forestry Technology	440,045	454,036	527,045	560,929	551,929	551,929
Automotive	409,574	329,945	360,323	372,571	372,571	372,571
Health Information Technology	235,550	229,868	251,673	273,726	271,726	271,726
Manufacturing Processes	456,834	347,690	543,027	430,139	430,139	430,139
Apprenticeship	21,055	31,992	139,729	147,155	147,155	147,155
Wildland Fire Management	76,040	1,330		\$ 4,361.00	\$ 4,361.00	4,361
Fire Science	186,169	282,568	305,938	325,353	330,675	330,675

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Geographical Information Systems	127,371	130,590	140,647	153,085	153,085	153,085
Aviation Program	346,130	380,442	383,253	523,573	523,573	523,573
Military Science		1,171	1,250	1,250	1,250	1,250
Non-Destructive Testing				-	-	-
Regional Credit Instruction-Madras	77	296	4,457	4,457	4,457	4,457
Regional Credit Instruction-Prineville	251	1,643	4,337	4,337	4,337	4,337
Regional Credit Instruction-Redmond		2,305	7,137	7,137	7,137	7,137
Library Skills	26,139	37,693	55,064	42,582	42,582	42,582
Total Instruction	\$ 20,435,420	\$ 21,438,813	\$ 24,197,987	\$ 25,464,788	\$ 25,390,262	\$ 25,390,262
Instructional Support						
Office of VP of Instruction	\$ 737,792	\$ 893,920	\$ 771,999	\$ 814,984	\$ 814,984	\$ 814,984
Library	958,267	1,075,699	1,262,137	1,292,023	1,298,523	1,298,523
Convocation	9,891	3,638	12,526	12,526	12,526	12,526
Tutoring and Testing	557,357	615,649	679,979	698,050	698,050	698,050
Plan/Eval/Accreditation	325,681	23,876	23,876	23,876	23,876	23,876
Academic Computing Support	840,415	447,806	541,272	778,648	889,529	889,529
Instructional Deans	243,977	1,111,286	1,307,802	1,526,515	1,526,515	1,526,515
Curriculum & Assessment	169,914	218,523	240,224	259,615	259,615	259,615
ITS - Instructional Software		173,065	223,708	238,708	232,208	232,208
Total Instructional Support	\$ 3,843,294	\$ 4,563,462	\$ 5,063,523	\$ 5,644,945	\$ 5,755,826	\$ 5,755,826

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Student Services						
Admissions	\$ 953,586	\$ 1,070,220	\$ 1,418,795	\$ 1,517,888	\$ 1,517,888	\$ 1,517,888
Counseling Center	52,809	68,104	76,458	76,458	76,458	76,458
Student Life	262,415	262,948	360,164	381,858	381,858	381,858
Commencement		10,778	27,771	27,771	27,771	27,771
Financial Aid	698,424	730,162	791,304	829,360	829,360	829,360
Career Services and Job Placement	102,173	147,924	160,871	171,392	171,392	171,392
Student Outreach & Contact	320,245	328,559	415,612	431,848	431,848	431,848
Diversity and Inclusion	281,265	268,708	365,447	386,354	386,354	386,354
Club Sports	163,755	219,502	285,194	344,066	344,066	344,066
Enrollment Cashiering	90,165	96,838	-	-	-	-
Disability Services	290,998	324,752	426,575	434,832	397,310	397,310
Office VP Student Affairs	530,476	574,528	624,617	663,213	663,213	663,213
Advising	490,737	559,124	707,309	732,080	732,080	732,080
Placement Testing	69,818	84,031	118,981	127,924	127,924	127,924
First Year Experience	207,466	215,057	246,287	260,933	260,933	260,933
ITS - Student Services Software	44,652	44,327	67,325	73,325	73,325	73,325
Total Student Services	\$ 4,558,984	\$ 5,005,562	\$ 6,092,710	\$ 6,459,302	\$ 6,421,780	\$ 6,421,780

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
College Support Services						
Governing Board	\$ 10,471	\$ 39,391	\$ 97,696	\$ 100,654	\$ 100,654	\$ 100,654
President's Office	352,090	373,278	436,153	451,037	451,037	451,037
Fiscal Services	637,892	696,329	554,784	610,776	610,776	610,776
Campus Safety and Security	728,139	621,976	768,611	846,014	846,014	846,014
Human Resources	649,950	658,327	1,069,498	1,147,638	1,320,840	1,320,840
Mail Services	70,288	90,628	164,295	169,991	169,991	169,991
Marketing and Public Relations	767,005	716,769	805,832	878,504	813,409	813,409
Chief Financial Officer	530,867	289,408	428,822	543,928	370,726	370,726
Legal, Audit and Professional Svcs	108,635	182,855	83,183	83,183	83,183	83,183
Elections	26,340		29,355	29,355	29,355	29,355
General Institutional Support	468,728	297,747	598,633	668,633	668,633	668,633
Liability and Other Insurance	123,748	177,626	168,445	176,867	176,867	176,867
Institutional Effectiveness	316,102	335,416	406,549	429,080	429,080	429,080
Vice President for Administration	505,014	129,756	107,533	113,847	-	-
Organizational Development	9,067	7,615	13,000	13,000	13,000	13,000
College Advancement	201,441	212,085	375,062	310,130	310,130	310,130
Total College Support Services	\$ 5,505,777	\$ 4,829,206	\$ 6,107,451	\$ 6,572,637	\$ 6,393,695	\$ 6,393,695
Campus Services						
Custodial Services	\$ 944,611	\$ 832,905	\$ 1,069,253	\$ 1,171,588	\$ 1,171,588	\$ 1,171,588
Utilities	888,563	1,113,466	1,120,935	1,120,935	1,120,935	1,120,935
Fire & Boiler Insurance	167,657	192,302	221,131	221,131	221,131	221,131
Maintenance of Grounds	712,505	812,482	889,369	952,195	952,195	952,195
Maintenance of Buildings	959,321	1,174,417	1,201,428	1,031,492	1,031,492	1,031,492
Plant Additions	157,149		400,000	500,000	500,000	500,000
Plant Administration	342,527	222,098	346,964	468,898	468,898	468,898
Total Campus Services	\$ 4,172,333	\$ 4,347,670	\$ 5,249,080	\$ 5,466,239	\$ 5,466,239	\$ 5,466,239

General Fund - Requirements by Function

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,243,021	\$ 1,406,527	\$ 1,959,943	\$ 2,013,394	\$ 2,013,394	\$ 2,013,394
Management Information Systems	597,993	581,918	725,346	755,062	755,062	755,062
User Services	743,814	739,895	871,395	914,852	914,852	914,852
Enterprise Computing Services	502,072	339,979	417,779	458,869	458,869	458,869
Network/Telecom & Media Services	563,354	586,546	695,495	715,022	715,022	715,022
Web Development	119,563	130,742	145,268	153,378	153,378	153,378
Regional IT Services	66	76	75,558	75,558	75,558	75,558
Project Management	95,888	85,255	140,978	143,331	143,331	143,331
Information Security	131,974	17,268	139,275	275,869	275,869	275,869
Student Tech Services		267,765	309,744	383,209	383,209	383,209
Total Information Technology	\$ 3,997,745	\$ 4,155,971	\$ 5,480,781	\$ 5,888,544	\$ 5,888,544	\$ 5,888,544
Financial Aid						
Financial Aid Transactions	\$ 232,852	\$ 80,230	\$ 112,897	\$ 100,000	\$ 100,000	\$ 100,000
Total Financial Aid	\$ 232,852	\$ 80,230	\$ 112,897	\$ 100,000	\$ 100,000	\$ 100,000
Contingency						
Contingency	\$ 600,000	\$ 800,000	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Contingency	\$ 600,000	\$ 800,000	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Requirements	\$ 43,346,405	\$ 45,220,914	\$ 53,104,429	\$ 56,596,455	\$ 56,416,346	\$ 56,416,346
Ending Fund Balance	\$ 7,229,798	\$ 9,097,200	\$ 7,947,771	\$ 4,852,316	\$ 5,032,425	\$ 5,032,425
Total Requirements	\$ 50,576,203	\$ 54,318,114	\$ 61,052,200	\$ 61,448,771	\$ 61,448,771	\$ 61,448,771

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
Instruction							
Humanities Office	1.0	\$ 76,289	\$ 2,244	\$	\$	\$	\$ 78,533
Writing/Literature	16.0	1,622,214	19,558				1,641,772
Foreign Languages	4.3	605,984	6,612				612,596
Speech	5.5	688,535	8,910				697,445
Social Science Office	1.0	76,289	6,838				83,127
Music	4.4	503,674	22,614				526,288
Art	7.0	742,269	32,249				774,518
Theatre Arts	0.4	67,332	565				67,897
Fine Arts and Communication Office	1.0	79,644	3,968				83,612
Business Administration	5.5	664,061	8,812				672,873
Culinary Program	7.2	800,644	240,322				1,040,966
Business Administration Office	1.0	76,289	952				77,241
Journalism	0.1	6,680	-				6,680
Culinary Administration Office	0.8	59,340	-				59,340
World Languages and Cultures Office	0.8	67,410	1,555				68,965
Philosophy	0.4	28,287	278				28,565
Addiction Studies	1.4	179,410	4,026				183,436
Anthropology	2.2	302,940	4,296				307,236
Criminal Justice	2.6	262,047	3,913				265,960
Economics	1.3	138,218	2,182				140,400
Education	3.2	377,069	7,034				384,103
Geography	0.3	23,202	1,260				24,462
History	2.1	273,951	4,114				278,065
Human Development	2.0	200,239	9,326				209,565
Political Science	0.4	25,496	700				26,196
Psychology	5.0	604,494	9,039				613,533
Sociology	1.4	207,822	1,396				209,218
AVANZA	0.8	73,597	16,087				89,684
Adult Basic Education		-	-		450,000		450,000
Regional Svcs. & R.C. Operations	3.2	334,521	15,727		366,162		716,410

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
Regional Svcs. & M.C. Operations	2.9	318,402	11,350				329,752
Regional Svcs. & P.C. Operations	2.5	271,771	9,070		25,000		305,841
Engineering & Engr. Tech.	1.3	167,780	2,840				170,620
Science Office	1.0	81,871	8,330				90,201
Mathematics	15.9	1,825,231	35,303				1,860,534
Biological Science	12.9	1,427,929	58,179				1,486,108
Chemistry	5.9	571,384	15,213				586,597
Physics	2.7	246,231	9,224				255,455
Geology	1.2	124,710	9,732				134,442
Nursing	12.0	1,516,722	45,129				1,561,851
Health & Human Performance Office	1.2	136,180	7,877				144,057
Health & Human Performance	8.5	998,042	43,349				1,041,391
Math Office	1.0	76,845	1,927				78,772
Allied Health	0.3	17,209	6,500				23,709
Computer and Information Systems	8.6	1,188,285	17,356				1,205,641
Licensed Massage Therapy	3.8	324,971	16,155				341,126
Emergency Medical Services	4.3	458,951	37,082				496,033
Dental Assisting	2.5	302,580	24,182				326,762
Medical Assisting	2.8	298,324	19,532				317,856
Allied Health Office	1.0	84,834	3,815				88,649
Pharmacy Technician	1.5	127,252	11,528				138,780
Veterinary Technician Program	2.4	281,493	29,793				311,286
CIS Office	0.8	58,012	500				58,512
Nursing Office	1.0	100,721	2,400				103,121
Nursing Assistant	2.1	205,558	16,300				221,858
HHP: Recreation (O.R.L.T.)	2.1	285,098	2,089				287,187
Public Service Education Office	2.0	156,207	4,251				160,458
Forestry Technology	3.9	522,153	29,776				551,929
Automotive	4.0	342,583	29,988				372,571
Health Information Technology	2.5	260,762	10,964				271,726
Manufacturing Processes	4.0	366,815	63,324				430,139
Apprenticeship	1.4	146,590	565				147,155
Wildland Fire Management		4,361	-				4,361

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
Structural Fire Science	2.9	302,636	28,039				330,675
Geographical Information Systems	1.4	147,539	5,546				153,085
Aviation Program	4.8	515,247	8,326				523,573
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	0.3	42,082	500				42,582
Total Instruction	212.0	\$ 23,481,319	\$ 1,067,781	\$ -	\$ 841,162	\$ -	\$ 25,390,262
Instructional Support							
Office of VP of Instruction	3.1	\$ 409,448	\$ 57,016	\$ -	\$ 348,520	\$ -	\$ 814,984
Library	9.5	1,012,396	174,627	105,000			1,292,023
Convocation		-	12,526				12,526
Tutoring and Testing	10.7	691,759	6,291				698,050
Plan/Eval/Accreditation		-	-		23,876		23,876
Academic Computing Support	6.5	779,511	110,018				889,529
Instructional Deans	10.6	1,495,821	30,694				1,526,515
Curriculum & Assessment	2.0	254,215	5,400				259,615
ITS - Instructional Software		-	238,708				238,708
Total Instructional Support	42.4	\$ 4,643,150	\$ 635,280	\$ 105,000	\$ 372,396	\$ -	\$ 5,755,826

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
Student Services							
Admissions	15.2	\$ 1,457,414	\$ 60,474	\$ -	\$ -	\$ -	\$ 1,517,888
Counseling Center		-	76,458				76,458
Student Life	2.5	332,101	48,507		1,250		381,858
Commencement		-	27,771				27,771
Financial Aid	7.5	801,634	27,726				829,360
Career Services and Job Placement	1.5	162,204	9,188				171,392
Student Outreach & Contact	3.2	328,836	103,012				431,848
Diversity and Inclusion	3.2	349,279	37,075				386,354
Club Sports	3.4	261,392	82,674				344,066
Enrollment Cashiering		-	-				-
Disability Services	4.7	383,941	13,369				397,310
Office VP Student Affairs	4.1	628,663	34,550				663,213
Advising	6.7	697,598	34,482				732,080
Placement Testing	1.0	94,828	33,096				127,924
First Year Experience	2.1	235,720	25,213				260,933
ITS - Student Services Software		-	73,325				73,325
Total Student Services	55.1	\$ 5,733,610	\$ 686,920	\$ -	\$ 1,250	\$ -	\$ 6,421,780

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
College Support Services							
Governing Board	0.5	53,351	47,303	\$	\$	\$	\$ 100,654
President's Office	1.5	428,208	22,829				451,037
Fiscal Services	5.0	597,243	13,533				610,776
Campus Public Safety	7.0	675,300	170,714				846,014
Human Resources	9.1	1,174,228	131,612		15,000		1,320,840
Mail Services	1.0	81,887	88,104				169,991
Marketing and Public Relations	6.3	663,257	150,152				813,409
Chief Financial Officer	1.0	243,682	27,044		100,000		370,726
Legal, Audit and Professional Svcs		-	83,183				83,183
Elections		-	29,355				29,355
General Institutional Support		322,000	171,633	35,000	140,000		668,633
Liability and Other Insurance		-	176,867				176,867
Institutional Effectiveness	3.0	408,951	20,129				429,080
Vice President for Administration	1.0	-	-				-
Organizational Development		-	13,000				13,000
College Advancement		-	19,000		291,130		310,130
Total College Support Services	35.4	\$ 4,648,107	\$ 1,164,458	\$ 35,000	\$ 546,130	\$ -	\$ 6,393,695
Campus Services							
Custodial Services	12.0	1,050,465	121,123	\$	\$	\$	\$ 1,171,588
Utilities		-	1,120,935				1,120,935
Fire & Boiler Insurance		-	221,131				221,131
Maintenance of Grounds	8.8	742,612	209,583				952,195
Maintenance of Buildings	5.9	652,061	379,431				1,031,492
Plant Additions		-	-		500,000		500,000
Plant Administration	3.8	421,810	47,088				468,898
Total Campus Services	30.5	\$ 2,866,948	\$ 2,099,291	\$ -	\$ 500,000	\$ -	\$ 5,466,239

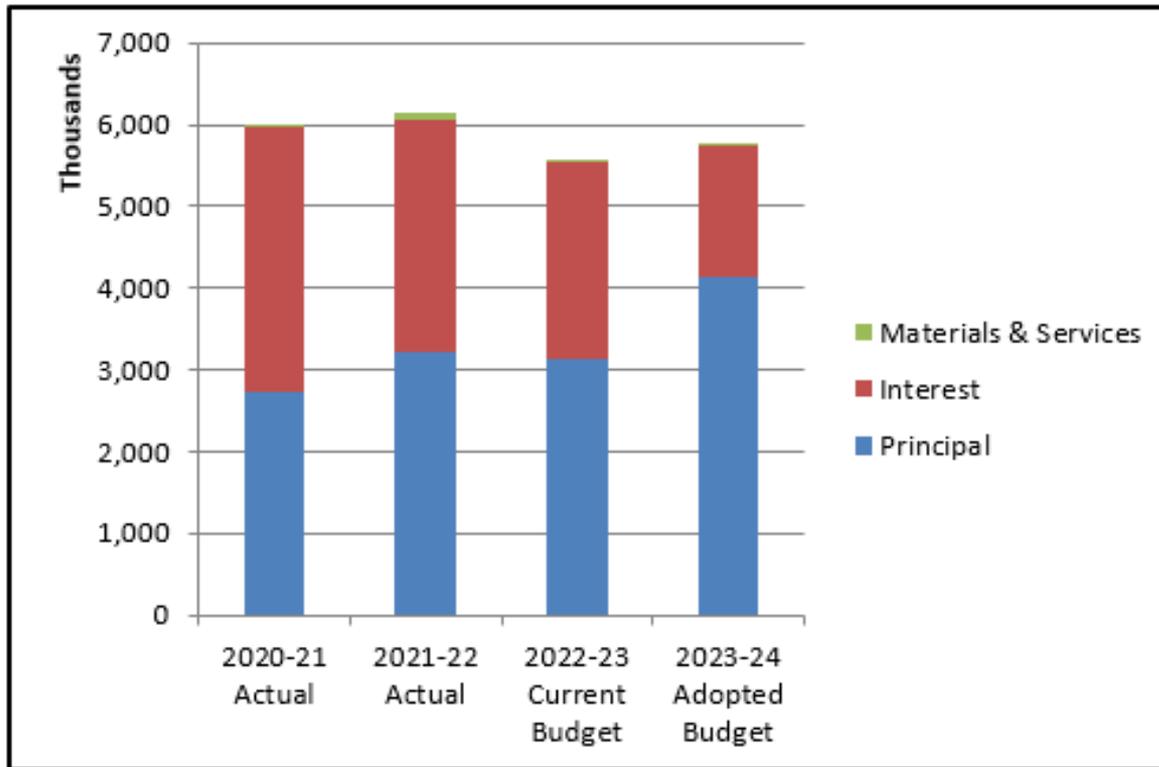
General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 Proposed Budget
Information Technology							
Information Technology Services	4.0	468,347	1,395,047	\$	\$ 150,000	\$	\$ 2,013,394
Management Information Systems	5.0	736,109	18,953				755,062
User Services	7.2	859,766	55,086				914,852
Enterprise Computing Services	3.0	432,166	26,703				458,869
Network/Telecom & Media Services	4.0	532,572	182,450				715,022
Web Development	1.0	146,378	7,000				153,378
Regional IT Services - Prineville	-	-	75,558				75,558
Project Management	1.0	140,331	3,000				143,331
Information Security	2.0	265,669	10,200				275,869
Student Tech Services	3.0	374,709	8,500				383,209
Total Information Technology	30.2	\$ 3,956,047	\$ 1,782,497	\$ -	\$ 150,000	\$ -	\$ 5,888,544
Financial Aid							
Financial Aid Transactions		\$ -	\$ 100,000	\$	-	\$	\$ 100,000
Total Financial Aid		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Contingency							
Contingency		\$ -	\$ 1,000,000	\$	\$		\$ 1,000,000
Total Contingency		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Total Expenses	405.5	\$ 45,329,181	\$ 8,536,227	\$ 140,000	\$ 2,410,938	\$ -	\$ 56,416,346

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
2023-24 Budget**

Debt Service Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 369,570	\$ 381,854	\$ 390,239	\$ 389,903	\$ 389,903	\$ 389,903
Tax Revenue - Current	3,332,636	3,624,603	2,709,059	3,093,424	3,093,424	3,093,424
Tax Revenue - Prior	90,464	65,472	70,000	70,000	70,000	70,000
PERS Reserve Charge	1,286,542	1,339,258	1,411,542	1,481,542	1,481,542	1,481,542
Interest Income	1,699	140	3,562	3,831	3,831	3,831
Misc Income		74,060				
Transfers In	1,263,988	1,263,988	1,157,743	1,155,000	1,155,000	1,155,000
Total Resources	\$ 6,344,899	\$ 6,749,375	\$ 5,742,145	\$ 6,193,700	\$ 6,193,700	\$ 6,193,700
Requirements						
Principal Payments	\$ 2,740,746	\$ 3,230,839	\$ 3,122,476	\$ 4,140,000	\$ 4,140,000	\$ 4,140,000
Interest Payments	3,221,099	2,837,606	2,420,609	1,609,847	1,609,847	1,609,847
Materials and Services	1,200	69,135	600	600	600	600
Ending Fund Balance	381,854	611,795	198,460	443,253	443,253	443,253
Total Requirements	\$ 6,344,899	\$ 6,749,375	\$ 5,742,145	\$ 6,193,700	\$ 6,193,700	\$ 6,193,700

**Central Oregon Community College
2023-24 Budget**

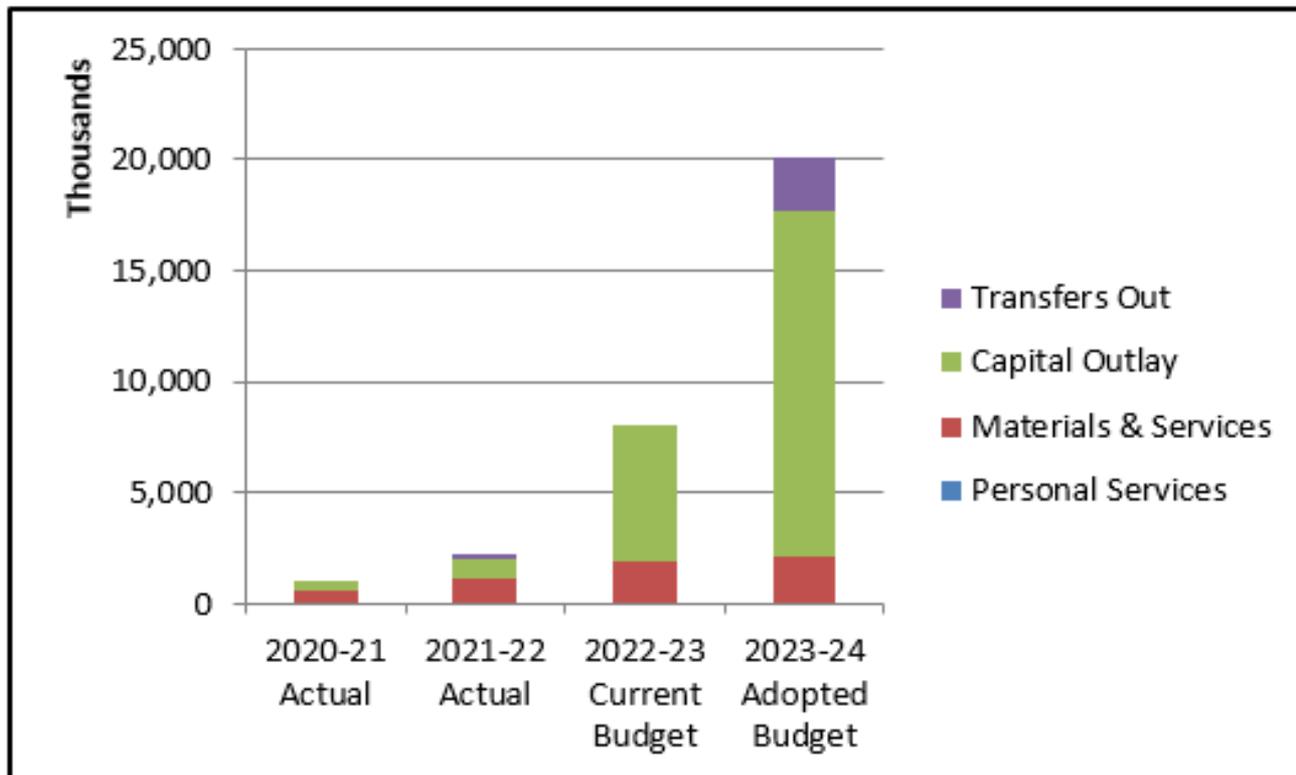
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Obligation Bonds	Fiscal Year 2023-24 ADOPTED Budget
Resources				
Beginning Fund Balance	\$ 348,294	\$	\$ 41,609	\$ 389,903
Tax Revenue - Current	3,093,424			3,093,424
Tax Revenue - Prior	70,000			70,000
PERS Reserve Charge		1,481,542		1,481,542
Interest Income	3,411		420	3,831
Transfers In			1,155,000	1,155,000
Total Resources	\$ 3,515,129	\$ 1,481,542	\$ 1,197,029	\$ 6,193,700
Requirements				
Principal Payments	\$ 2,290,000	\$ 1,135,000	\$ 715,000	\$ 4,140,000
Interest Payments	812,000	346,542	451,305	1,609,847
Materials and Services			600	600
Ending Fund Balance	413,129		30,124	443,253
Total Requirements	\$ 3,515,129	\$ 1,481,542	\$ 1,197,029	\$ 6,193,700

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
2023-24 Budget**

Capital Projects Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 4,978,398	\$ 5,388,806	\$ 5,659,000	\$ 6,117,289	\$ 6,117,289	\$ 6,117,289
Other Income	232,999	552,327	3,000,000	13,000,000	13,000,000	13,000,000
Interest Income	17,498	2,296	48,505	51,769	51,769	51,769
Transfers In	1,159,549	1,084,457	700,000	977,400	977,400	977,400
Total Resources	\$ 6,388,444	\$ 7,027,886	\$ 9,407,505	\$ 20,146,458	\$ 20,146,458	\$ 20,146,458
Requirements						
Personnel Services	\$ 18,115	\$	\$	\$	\$	\$
Materials and Services	522,659	1,170,361	1,883,000	2,106,205	2,106,205	2,106,205
Capital Outlay	458,864	806,743	6,207,948	15,583,035	15,583,035	15,583,035
Transfers Out		200,000		25,000	25,000	25,000
Ending Fund Balance	5,388,806	4,850,782	1,316,557	2,432,218	2,432,218	2,432,218
Total Requirements	\$ 6,388,444	\$ 7,027,886	\$ 9,407,505	\$ 20,146,458	\$ 20,146,458	\$ 20,146,458

**Central Oregon Community College
2023-24 Budget**

Capital Projects Fund - Resources and Requirements by Project

	<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	\$ 1,500,000	\$ 605,700	\$ 188,374	\$ 443,000	\$ 634,700	\$
Other Income						
Interest Income	15,000	2,110	779	1,430	6,347	
Transfers In		600,000		50,000	100,000	100,000
Total Resources	<u>\$ 1,515,000</u>	<u>\$ 1,207,810</u>	<u>\$ 189,153</u>	<u>\$ 494,430</u>	<u>\$ 741,047</u>	<u>\$ 100,000</u>
Requirements						
Personnel Services	\$	\$	\$	\$	\$	\$
Materials and Services	200,000	200,000	40,000	28,000	500,000	
Capital Outlay	1,300,000	800,000		420,000		100,000
Transfers Out	-					
Ending Fund Balance	15,000	207,810	149,153	46,430	241,047	
Total Requirements	<u>\$ 1,515,000</u>	<u>\$ 1,207,810</u>	<u>\$ 189,153</u>	<u>\$ 494,430</u>	<u>\$ 741,047</u>	<u>\$ 100,000</u>

**Central Oregon Community College
2023-24 Budget**

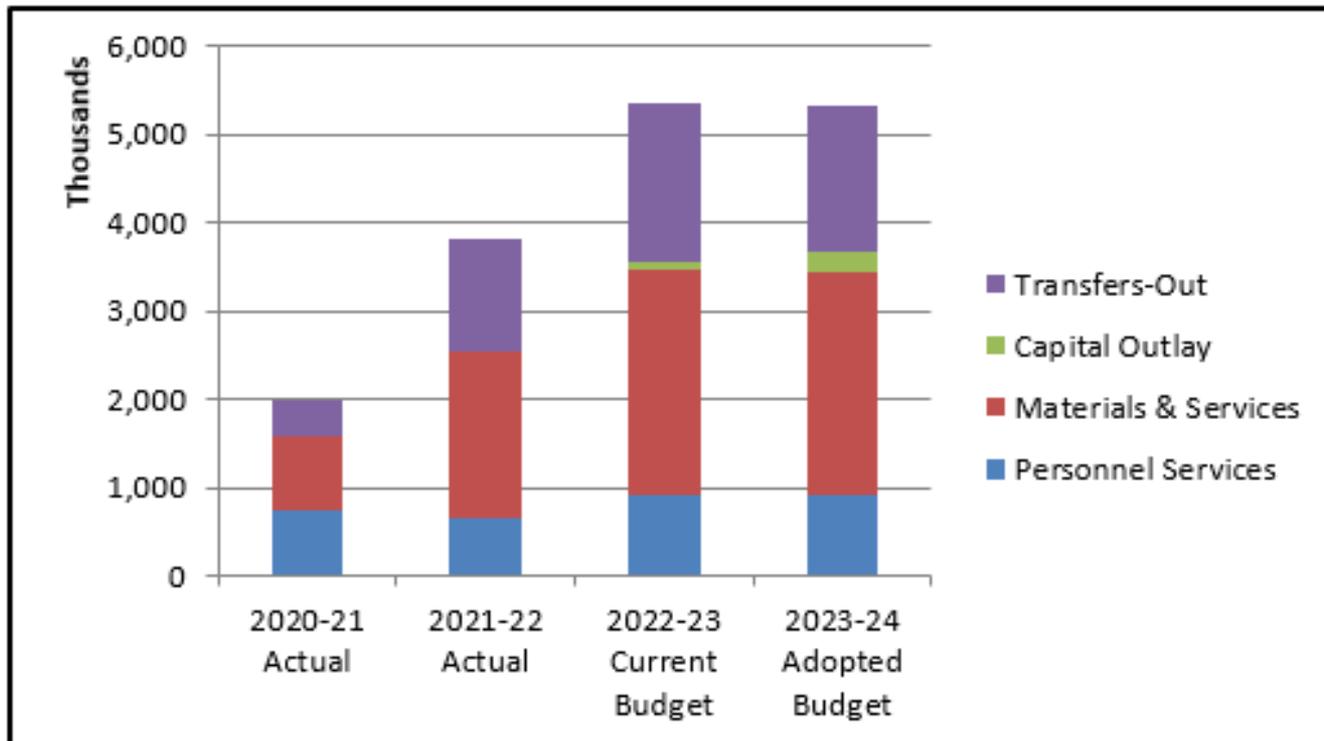
Capital Projects Fund - Resources and Requirements by Project

	<u>Instructional Equipment</u>	<u>Campus Center Building</u>	<u>Madras Center</u>	<u>Higher Ed Bldg. Maint and Repair</u>	<u>Real Estate Development</u>	<u>Miscellaneous Projects</u>	<u>2023-24 ADOPTED Budget</u>
Resources							
Beginning Fund Balance	\$ 11,239	\$ 419,355	\$ 969,200	\$ 290,035	\$ 839,150	\$ 216,536	\$ 6,117,289
Other Income			10,000,000		3,000,000		13,000,000
Interest Income	212	4,194	9,691	1,450	8,391	2,165	51,769
Transfers In	27,400					100,000	977,400
Total Resources	<u>\$ 38,851</u>	<u>\$ 423,549</u>	<u>\$ 10,978,891</u>	<u>\$ 291,485</u>	<u>\$ 3,847,541</u>	<u>\$ 318,701</u>	<u>\$ 20,146,458</u>
Requirements							
Personnel Services	\$	\$	\$	\$	\$	\$	\$
Materials and Services		50,000	1,000,000			88,205	2,106,205
Capital Outlay	38,000	300,000	9,120,000	290,035	3,000,000	215,000	15,583,035
Transfers Out		25,000					25,000
Ending Fund Balance	851	48,549	858,891	1,450	847,541	15,496	2,432,218
Total Requirements	<u>\$ 38,851</u>	<u>\$ 423,549</u>	<u>\$ 10,978,891</u>	<u>\$ 291,485</u>	<u>\$ 3,847,541</u>	<u>\$ 318,701</u>	<u>\$ 20,146,458</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
2023-24 Budget

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Wickiup Hall						
Resources						
Beginning Net Working Capital	\$ 322,889	\$ 1,643,043	\$ -	\$ 173,590	\$ 173,590	\$ 173,590
Other Income		15,325	4,500	4,500	4,500	4,500
Room Fee	24,200	1,994,225	2,184,182	2,184,182	2,184,182	2,184,182
Interest Income	1,531	214		1,000	1,000	1,000
Transfers In	1,830,000					
Total Resources	\$ 2,178,620	\$ 3,652,807	\$ 2,188,682	\$ 2,363,272	\$ 2,363,272	\$ 2,363,272
Requirements						
Personnel Services	\$ 306,411	\$ 237,174	\$ 383,011	\$ 404,996	\$ 404,996	\$ 404,996
Materials and Services	229,166	151,953	184,333	189,906	189,906	189,906
Capital Outlay						
Transfers Out		1,263,988	1,247,743	1,244,817	1,244,817	1,244,817
Ending Net Working Capital	1,643,043	1,999,692	373,595	523,553	523,553	523,553
Total Requirements	\$ 2,178,620	\$ 3,652,807	\$ 2,188,682	\$ 2,363,272	\$ 2,363,272	\$ 2,363,272
Residence Hall Building Reserve						
Resources						
Beginning Net Working Capital	\$ 555,681	\$ 500,528	\$ 470,000	\$ 412,533	\$ 412,533	\$ 412,533
Interest Income	1,671	201	5,273	2,135	2,135	2,135
Total Resources	\$ 557,352	\$ 500,729	\$ 475,273	\$ 414,668	\$ 414,668	\$ 414,668
Requirements						
Materials and Services	\$	\$ 22,736	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfers Out	\$ 56,824					
Ending Net Working Capital	500,528	477,993	375,273	314,668	314,668	314,668
Total Requirements	\$ 557,352	\$ 500,729	\$ 475,273	\$ 414,668	\$ 414,668	\$ 414,668

**Central Oregon Community College
2023-24 Budget**

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Residence Hall Summer Programs						
Resources						
Beginning Net Working Capital	\$ 154,578	\$ 156,193	\$ 156,000	\$ 172,927	\$ 172,927	\$ 172,927
Program Income	31,122	23,251	130,000	130,000	130,000	130,000
Interest Income	493	66	1,551	765	765	765
Total Resources	\$ 186,193	\$ 179,510	\$ 287,551	\$ 303,692	\$ 303,692	\$ 303,692
Requirements						
Personnel Services	\$	\$ 416	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624
Materials and Services		2,561	72,000	72,000	72,000	72,000
Transfers Out	30,000		40,000	40,000	40,000	40,000
Ending Net Working Capital	156,193	176,533	172,927	189,068	189,068	189,068
Total Requirements	\$ 186,193	\$ 179,510	\$ 287,551	\$ 303,692	\$ 303,692	\$ 303,692
Residence Hall Technology Reserve						
Resources						
Beginning Net Working Capital	\$ 113,985	\$	\$	\$	\$	\$
Interest Income						
Total Resources	\$ 113,985	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements						
Materials and Services	\$	\$	\$	\$	\$	\$
Transfers Out	\$ 113,985					
Ending Net Working Capital						
Total Requirements	\$ 113,985	\$ -	\$ -	\$ -	\$ -	\$ -

**Central Oregon Community College
2023-24 Budget**

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Juniper Hall Operations						
Resources						
Beginning Net Working Capital	\$ 208,161	\$ 208,819.00	\$ 208,905	\$ 208,905.00	\$ 208,905.00	\$ 208,905
Program Income						
Interest Income	658	86				
Total Resources	\$ 208,819	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905
Requirements						
Personnel Services	\$	\$	\$	\$	\$	\$
Materials and Services						
Transfers Out				100,000	100,000	100,000
Ending Net Working Capital	208,819	208,905	\$ 208,905	108,905	108,905	108,905
Total Requirements	\$ 208,819	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905
Food Service Operations						
Resources						
Beginning Net Working Capital	\$ 1,305,184	\$ 995,149	\$ 1,300,000	\$1,397,879.00	\$1,397,879.00	\$ 1,397,879
Food Services	18,246	1,402,696	1,515,250	1,594,800	1,594,800	1,594,800
Interest Income	3,831	431	20,000	10,000	10,000	10,000
Total Resources	\$ 1,327,261	\$ 2,398,276	\$ 2,835,250	\$ 3,002,679	\$ 3,002,679	\$ 3,002,679
Requirements						
Personnel Services	\$ 86,714	\$ 84,243	\$ 89,363	\$ 94,601.00	\$ 94,601.00	\$ 94,601
Materials and Services	45,398	1,046,279	1,400,000	1,378,500	1,378,500	1,378,500
Capital Outlay			75,000	200,000	200,000	200,000
Transfers Out	200,000		300,000	250,000	250,000	250,000
Ending Net Working Capital	995,149	1,267,754	970,887	1,079,578	1,079,578	1,079,578
Total Requirements	\$ 1,327,261	\$ 2,398,276	\$ 2,835,250	\$ 3,002,679	\$ 3,002,679	\$ 3,002,679

**Central Oregon Community College
2023-24 Budget**

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Residence Hall Summer Programs						
Resources						
Beginning Net Working Capital	\$ 154,578	\$ 156,193	\$ 156,000	\$ 172,927	\$ 172,927	\$ 172,927
Program Income	31,122	23,251	130,000	130,000	130,000	130,000
Interest Income	493	66	1,551	765	765	765
Total Resources	\$ 186,193	\$ 179,510	\$ 287,551	\$ 303,692	\$ 303,692	\$ 303,692
Requirements						
Personnel Services	\$	\$ 416	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624
Materials and Services		2,561	72,000	72,000	72,000	72,000
Transfers Out	30,000		40,000	40,000	40,000	40,000
Ending Net Working Capital	156,193	176,533	172,927	189,068	189,068	189,068
Total Requirements	\$ 186,193	\$ 179,510	\$ 287,551	\$ 303,692	\$ 303,692	\$ 303,692
Residence Hall Technology Reserve						
Resources						
Beginning Net Working Capital	\$ 113,985	\$	\$	\$	\$	\$
Interest Income						
Total Resources	\$ 113,985	\$ -	\$ -	\$ -	\$ -	\$ -
Requirements						
Materials and Services	\$	\$	\$	\$	\$	\$
Transfers Out	\$ 113,985					
Ending Net Working Capital						
Total Requirements	\$ 113,985	\$ -	\$ -	\$ -	\$ -	\$ -

**Central Oregon Community College
2023-24 Budget**

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Juniper Hall Operations						
Resources						
Beginning Net Working Capital	\$ 208,161	\$ 208,819.00	\$ 208,905	\$ 208,905.00	\$ 208,905.00	\$ 208,905
Program Income						
Interest Income	658	86				
Total Resources	\$ 208,819	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905
Requirements						
Personnel Services	\$	\$	\$	\$	\$	\$
Materials and Services						
Transfers Out				100,000	100,000	100,000
Ending Net Working Capital	208,819	208,905	\$ 208,905	108,905	108,905	108,905
Total Requirements	\$ 208,819	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905	\$ 208,905
Food Service Operations						
Resources						
Beginning Net Working Capital	\$ 1,305,184	\$ 995,149	\$ 1,300,000	\$1,397,879.00	\$1,397,879.00	\$ 1,397,879
Food Services	18,246	1,402,696	1,515,250	1,594,800	1,594,800	1,594,800
Interest Income	3,831	431	20,000	10,000	10,000	10,000
Total Resources	\$ 1,327,261	\$ 2,398,276	\$ 2,835,250	\$ 3,002,679	\$ 3,002,679	\$ 3,002,679
Requirements						
Personnel Services	\$ 86,714	\$ 84,243	\$ 89,363	\$ 94,601.00	\$ 94,601.00	\$ 94,601
Materials and Services	45,398	1,046,279	1,400,000	1,378,500	1,378,500	1,378,500
Capital Outlay			75,000	200,000	200,000	200,000
Transfers Out	200,000		300,000	250,000	250,000	250,000
Ending Net Working Capital	995,149	1,267,754	970,887	1,079,578	1,079,578	1,079,578
Total Requirements	\$ 1,327,261	\$ 2,398,276	\$ 2,835,250	\$ 3,002,679	\$ 3,002,679	\$ 3,002,679

**Central Oregon Community College
2023-24 Budget**

Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Bookstore Resources						
Beginning Net Working Capital	\$ 1,749,349	\$ 1,540,324	\$ 1,000,000	\$ 960,853.00	\$ 960,853.00	\$ 960,853
Bookstore Sales	700,156	747,042	950,000	950,000	950,000	950,000
Interest Income	4,029	461		461	461	461
Transfers In		200,000				
Total Resources	\$ 2,453,534	\$ 2,487,827	\$ 1,950,000	\$ 1,911,314	\$ 1,911,314	\$ 1,911,314
Requirements						
Personnel Services	\$ 360,625	\$ 350,953	\$ 436,597	\$ 417,967.00	\$ 417,967.00	\$ 417,967
Materials and Services	552,145	653,395	790,000	790,000	790,000	790,000
Capital Outlay	440		20,000	20,000	20,000	20,000
Transfers Out			200,000			
Ending Net Working Capital	1,540,324	1,483,479	503,403	683,347	683,347	683,347
Total Requirements	\$ 2,453,534	\$ 2,487,827	\$ 1,950,000	\$ 1,911,314	\$ 1,911,314	\$ 1,911,314

**Central Oregon Community College
2023-24 Budget**

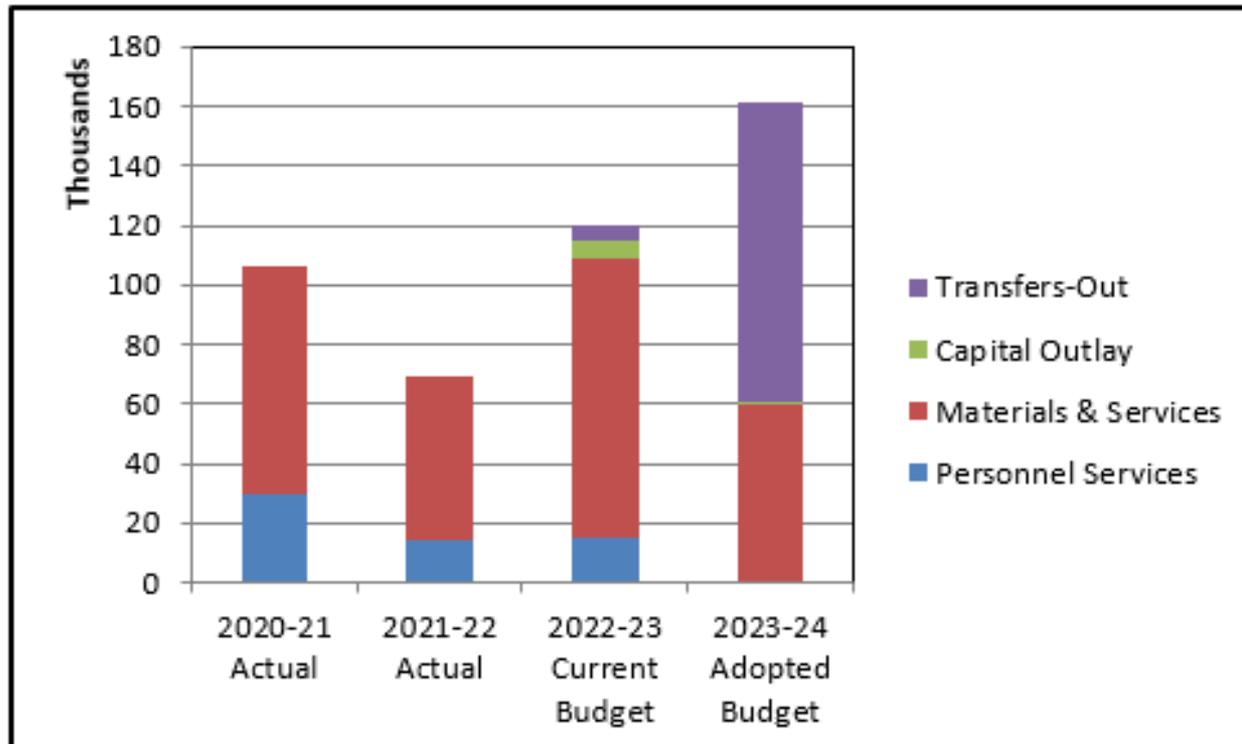
Enterprise Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Enterprise Fund Total Resources						
Beginning Net Working Capital	\$ 4,409,827	\$ 5,044,056	\$ 2,926,000	\$3,326,687.00	\$3,326,687.00	\$ 3,326,687
Program Income	773,724	4,182,539	4,783,932	4,863,482	4,863,482	4,863,482
Interest Income	12,213	1,460	26,824	14,361	14,361	14,361
Transfer In	1,830,000	199,999				
Total Resources	\$ 7,025,764	\$ 9,428,054	\$ 7,736,756	\$ 8,204,530	\$ 8,204,530	\$ 8,204,530
Requirements						
Personnel Services	\$ 753,750	\$ 672,786	\$ 911,595	\$ 920,188.00	\$ 920,188.00	\$ 920,188
Materials and Services	826,709	1,876,924	2,546,333	2,530,406	2,530,406	2,530,406
Capital Outlay	440	0	95,000	220,000	220,000	220,000
Transfers Out	400,809	1,263,988	1,787,743	1,634,817	1,634,817	1,634,817
Ending Net Working Capital	5,044,056	5,614,356	2,396,085	2,899,119	2,899,119	2,899,119
Total Requirements	\$ 7,025,764	\$ 9,428,054	\$ 7,736,756	\$ 8,204,530	\$ 8,204,530	\$ 8,204,530

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
2023-24 Budget

Internal Service Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Centralized Services						
Resources						
Beginning Fund Balance	\$ 133,429	\$ 113,574	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
User Charges	23,631	31,631	40,000			
Interest Income	396	50	2,500			
Total Resources	\$ 157,456	\$ 145,255	\$ 142,500	\$ 100,000	\$ 100,000	\$ 100,000
Requirements						
Personnel Services	\$ 29,520	\$ 14,040	\$ 14,893	\$ -	\$ -	\$ -
Materials and Services	14,362	6,694	34,000	-	-	-
Capital Outlay			5,000	-	-	-
Transfers Out			5,000	100,000	100,000	100,000
Ending Fund Balance	113,574	124,521	83,607			
Total Requirements	\$ 157,456	\$ 145,255	\$ 142,500	\$ 100,000	\$ 100,000	\$ 100,000
Copier Activities						
Resources						
Beginning Fund Balance	\$ 331	\$ (31,807)	\$ -	\$ -	\$ -	\$ -
User Charges	30,311	56,797	85,000	85,000	85,000	85,000
Interest Income						
Total Resources	\$ 30,642	\$ 24,990	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Requirements						
Materials and Services	\$ 62,449	\$ 48,365	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Outlay			1,000	1,000	1,000	1,000
Transfers Out						
Ending Fund Balance	(31,807)	(23,375)	24,000	24,000	24,000	24,000
Total Requirements	\$ 30,642	\$ 24,990	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000

Central Oregon Community College
2023-24 Budget

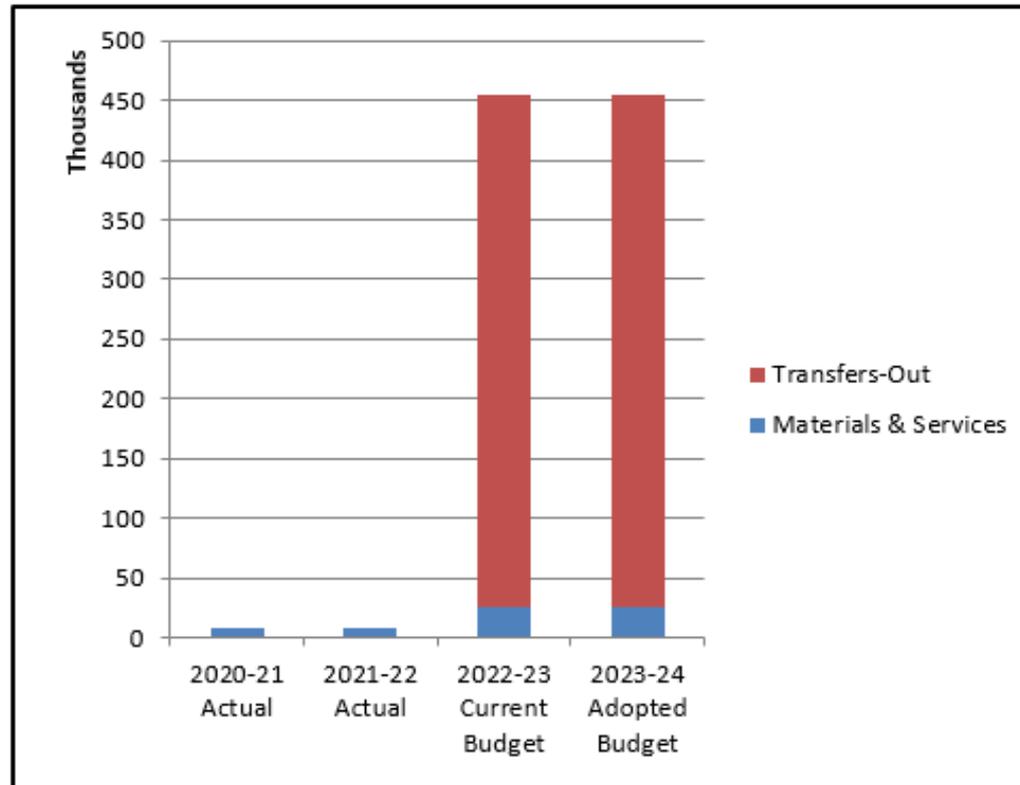
Internal Service Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Internal Service Fund Total						
Resources						
Beginning Fund Balance	\$ 133,760	\$ 81,767	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
User Charges	53,942	88,428	125,000	85,000	85,000	85,000
Interest Income	396	50	2,500	-	-	-
Total Resources	<u>\$ 188,098</u>	<u>\$ 170,245</u>	<u>\$ 227,500</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>
Requirements						
Personnel Services	\$ 29,520	\$ 14,040	\$ 14,893	\$ -	\$ -	\$ -
Materials and Services	76,811	55,059	94,000	60,000	60,000	60,000
Capital Outlay	-	-	6,000	1,000	1,000	1,000
Transfers Out	-	-	5,000	100,000	100,000	100,000
Ending Fund Balance	81,767	101,146	107,607	24,000	24,000	24,000
Total Requirements	<u>\$ 188,098</u>	<u>\$ 170,245</u>	<u>\$ 227,500</u>	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 185,000</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
2023-24 Budget**

Reserve Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 471,057	\$ 464,940	\$ 347,000	\$ 342,400	\$ 342,400	\$ 342,400
Interest Income	1,481	186	3,908	2,105	2,105	2,105
Total Resources	\$ 472,538	\$ 465,126	\$ 350,908	\$ 344,505	\$ 344,505	\$ 344,505
Requirements						
Materials and Services	\$ 7,598	\$ 7,324	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out			130,000	130,000	130,000	130,000
Ending Fund Balance	464,940	457,802	195,908	189,505	189,505	189,505
Total Requirements	\$ 472,538	\$ 465,126	\$ 350,908	\$ 344,505	\$ 344,505	\$ 344,505
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,251,640	\$ 1,254,657	\$ 654,000	\$ 655,033	\$ 655,033	\$ 655,033
Interest Income	3,017	377	7,766	3,211	3,211	3,211
Total Resources	\$ 1,254,657	\$ 1,255,034	\$ 661,766	\$ 658,244	\$ 658,244	\$ 658,244
Requirements						
Transfers Out	\$	\$	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	1,254,657	1,255,034	361,766	358,244	358,244	358,244
Total Requirements	\$ 1,254,657	\$ 1,255,034	\$ 661,766	\$ 658,244	\$ 658,244	\$ 658,244

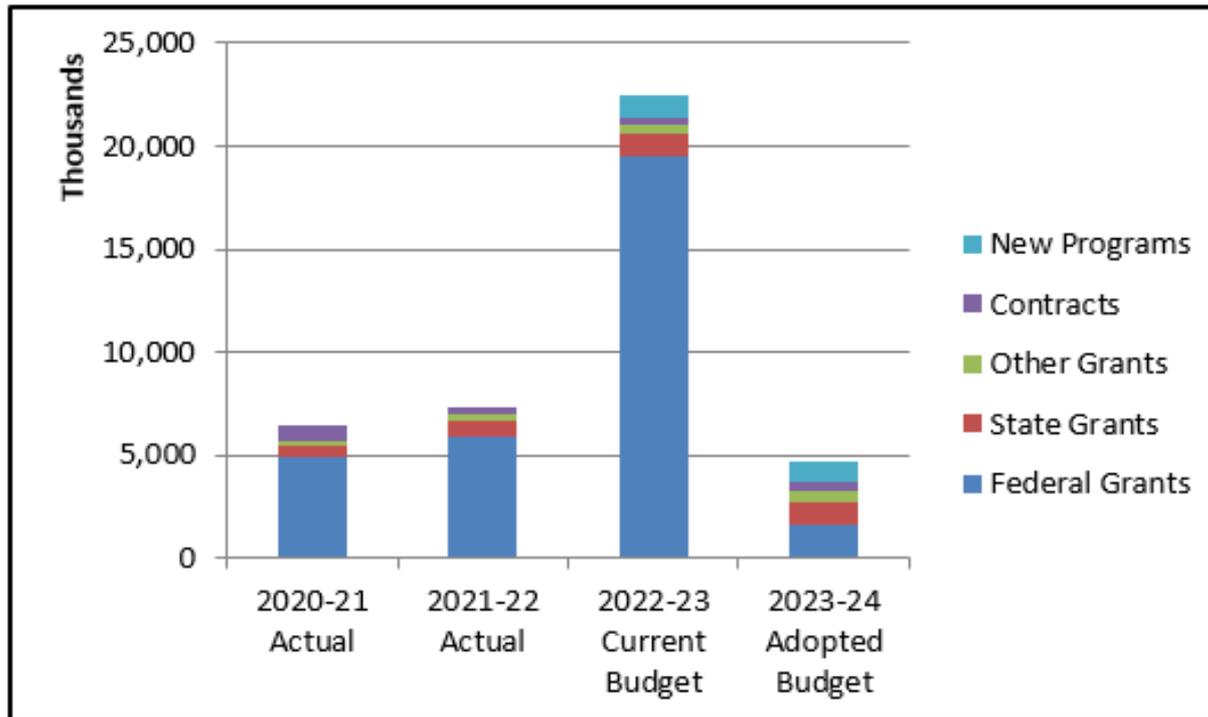
Reserve Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 PROPOSED Budget
Reserve Fund Total Resources						
Beginning Fund Balance	\$ 1,722,697	\$ 1,719,597	\$ 1,001,000	\$ 997,433	\$ 997,433	\$ 997,433
Interest Income	4,498	563	11,674	5,316	5,316	5,316
Total Resources	\$ 1,727,195	\$ 1,720,160	\$ 1,012,674	\$ 1,002,749	\$ 1,002,749	\$ 1,002,749
Requirements						
Materials and Services	\$ 7,598	\$ 7,324	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out			430,000	430,000	430,000	430,000
Ending Fund Balance	1,719,597	1,712,836	557,674	547,749	547,749	547,749
Total Requirements	\$ 1,727,195	\$ 1,720,160	\$ 1,012,674	\$ 1,002,749	\$ 1,002,749	\$ 1,002,749

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
2023-24 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 19,434	\$ 29,594	\$ 176,500	\$ 124,681	\$ 124,681	\$ 124,681
Federal Grants	4,866,748	6,031,137	4,620,961	1,435,147	1,435,147	1,435,147
Tuition and Fees	10,685	10,510	30,000	30,000	30,000	30,000
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
Total Resources	\$ 4,936,867	\$ 6,111,241	\$ 4,867,461	\$ 1,629,828	\$ 1,629,828	\$ 1,629,828
Requirements						
Personnel Services	\$ 955,833	\$ 921,988	\$ 645,552	\$ 921,192	\$ 921,192	\$ 921,192
Materials and Services	841,803	1,329,581	1,630,581	668,820	668,820	668,820
Capital Outlay	47,029	283,013		32,800	32,800	32,800
Transfers Out	3,062,608	3,312,900	2,500,000			
Ending Fund Balance	29,594	263,759	91,328	7,016	7,016	7,016
Total Requirements	\$ 4,936,867	\$ 6,111,241	\$ 4,867,461	\$ 1,629,828	\$ 1,629,828	\$ 1,629,828
State Grants						
Resources						
Beginning Fund Balance	\$ 70,573	\$ 52,750	\$ 11,347	\$ 1,347	\$ 1,347	\$ 1,347
State Grants	567,096	857,433	1,134,554	1,197,021	1,197,021	1,197,021
Other Income	3,500					
Total Resources	\$ 641,169	\$ 910,183	\$ 1,145,901	\$ 1,198,368	\$ 1,198,368	\$ 1,198,368
Requirements						

**Central Oregon Community College
2023-24 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Personnel Services	\$ 456,362	\$ 683,178	\$ 869,426	\$ 974,816	\$ 974,816	\$ 974,816
Materials and Services	132,057	96,835	276,475	166,324	166,324	166,324
Capital Outlay		495				
Ending Fund Balance	52,750	129,675		57,228	57,228	57,228
Total Requirements	\$ 641,169	\$ 910,183	\$ 1,145,901	\$ 1,198,368	\$ 1,198,368	\$ 1,198,368
Other Grants						
Resources						
Beginning Fund Balance	\$ 301,640	\$ 305,390	\$ 455,563	\$ 265,870	\$ 265,870	\$ 265,870
Other Grants	182,563	583,195	163,564	515,197	515,197	515,197
Transfers In						
Total Resources	\$ 484,203	\$ 888,585	\$ 619,127	\$ 781,067	\$ 781,067	\$ 781,067
Requirements						
Personnel Services	\$ 154,779	\$ 144,618	\$ 212,317	\$ 265,798	\$ 265,798	\$ 265,798
Materials and Services	24,034	213,569	221,105	205,250	205,250	205,250
Capital Outlay		18,456	2,500	87,251	87,251	87,251
Transfers Out						
Ending Fund Balance	305,390	511,942	183,205	222,768	222,768	222,768
Total Requirements	\$ 484,203	\$ 888,585	\$ 619,127	\$ 781,067	\$ 781,067	\$ 781,067

**Central Oregon Community College
2023-24 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 169,804	\$ 72,515	\$ 165,474	\$ 185,280	\$ 185,280	\$ 185,280
Contract Income	586,019	390,233	178,500	426,159	426,159	426,159
State Grants	61,426	218,436	127,421			
Total Resources	\$ 817,249	\$ 681,184	\$ 471,395	\$ 611,439	\$ 611,439	\$ 611,439
Requirements						
Personnel Services	\$ 359,961	\$ 191,205	\$ 275,210	\$ 287,017	\$ 287,017	\$ 287,017
Materials and Services	50,583	89,985	105,934	79,646	79,646	79,646
Capital Outlay		237				
Transfers Out	334,190			22,514	22,514	22,514
Ending Fund Balance	72,515	399,757	90,251	222,262	222,262	222,262
Total Requirements	\$ 817,249	\$ 681,184	\$ 471,395	\$ 611,439	\$ 611,439	\$ 611,439
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Requirements						
Materials and Services	\$	\$	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending Fund Balance						
Total Requirements	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

**Central Oregon Community College
2023-24 Budget**

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Special Revenue Fund Total Resources						
Beginning Fund Balance	\$ 561,451	\$ 460,249	\$ 808,884	\$ 577,178	\$ 577,178	\$ 577,178
Federal Grants	4,866,748	6,031,137	4,620,961	1,435,147	1,435,147	1,435,147
State Grants	628,522	1,075,869	1,261,975	1,197,021	1,197,021	1,197,021
Other Grants	182,563	583,195	1,163,564	1,515,197	1,515,197	1,515,197
Tuition and Fees	10,685	10,510	30,000	30,000	30,000	30,000
Contract Income	586,019	390,233	178,500	426,159	426,159	426,159
Other Income	3,500					
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
Total Resources	\$ 6,879,488	\$ 8,591,193	\$ 8,103,884	\$ 5,220,702	\$ 5,220,702	\$ 5,220,702
Requirements						
Personnel Services	\$ 1,926,935	\$ 1,940,989	\$ 2,002,505	\$ 2,448,823	\$ 2,448,823	\$ 2,448,823
Materials and Services	1,048,477	1,729,970	3,234,095	2,120,040	2,120,040	2,120,040
Capital Outlay	47,029	302,201	2,500	120,051	120,051	120,051
Transfers Out	3,396,798	3,312,900	2,500,000	22,514	22,514	22,514
Ending Fund Balance	460,249	1,305,133	364,784	509,274	509,274	509,274
Total Requirements	\$ 6,879,488	\$ 8,591,193	\$ 8,103,884	\$ 5,220,702	\$ 5,220,702	\$ 5,220,702

**Central Oregon Community College
2023-24 Budget**

Special Revenue Fund - Requirements by Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	<u>Fiscal Year 2023-24 ADOPTED Budget</u>
Federal Grants							
ABE - Special Projects	5.8	\$ 317,193	\$ 40,530	\$	\$	\$	\$ 357,723
Carl Perkins	0.2	20,600	34,400				55,000
SBA Grant	0.6	78,259					78,259
SBA Grant Match	0.5	40,004					40,004
Adv Manufacturing & Cybersecurity	1.0	126,597	21,248				147,845
Child Care Access Partents in School	0.1	8,078	52,597				60,675
Local Public Health Workforce	0.6	76,644	44,101				120,745
Early Childcare Business Accel Pgm	1.0	115,322	75,000				190,322
Startalk Programs		13,000	66,000				79,000
NSF Physical Sciences		8,700	33,000				41,700
HRSA Rural Public Health Workforce		12,556	26,666				39,222
NSF Careers in Information Security	1.3	24,810	87,839				112,649
Centers of Excellence for Veteran Stdnt Success		79,429	187,439	32,800			299,668
Ending Fund Balance							7,016
Total Requirements	11.1	\$ 921,192	\$ 668,820	\$ 32,800	\$ -	\$ -	\$ 1,629,828
State Grants							
OBDD	1.7	\$ 89,279	\$	\$	\$	\$	\$ 89,279
OR Develop Ed Work Group			1,347				1,347
HECC Deer Ridge ABS		520,794	18,927				539,721
Future Ready OR - CP		112,007					112,007
Linn-Benton Career Connected LN		100,000	40,250				140,250
ODVA Suicide Awareness Prevention			3,000				3,000
Future Ready Pre-Apprenticeship		152,736	102,800				255,536
Ending Fund Balance							57,228
Total Requirements	1.7	\$ 974,816	\$ 166,324	\$ -	\$ -	\$ -	\$ 1,198,368

**Central Oregon Community College
2023-24 Budget**

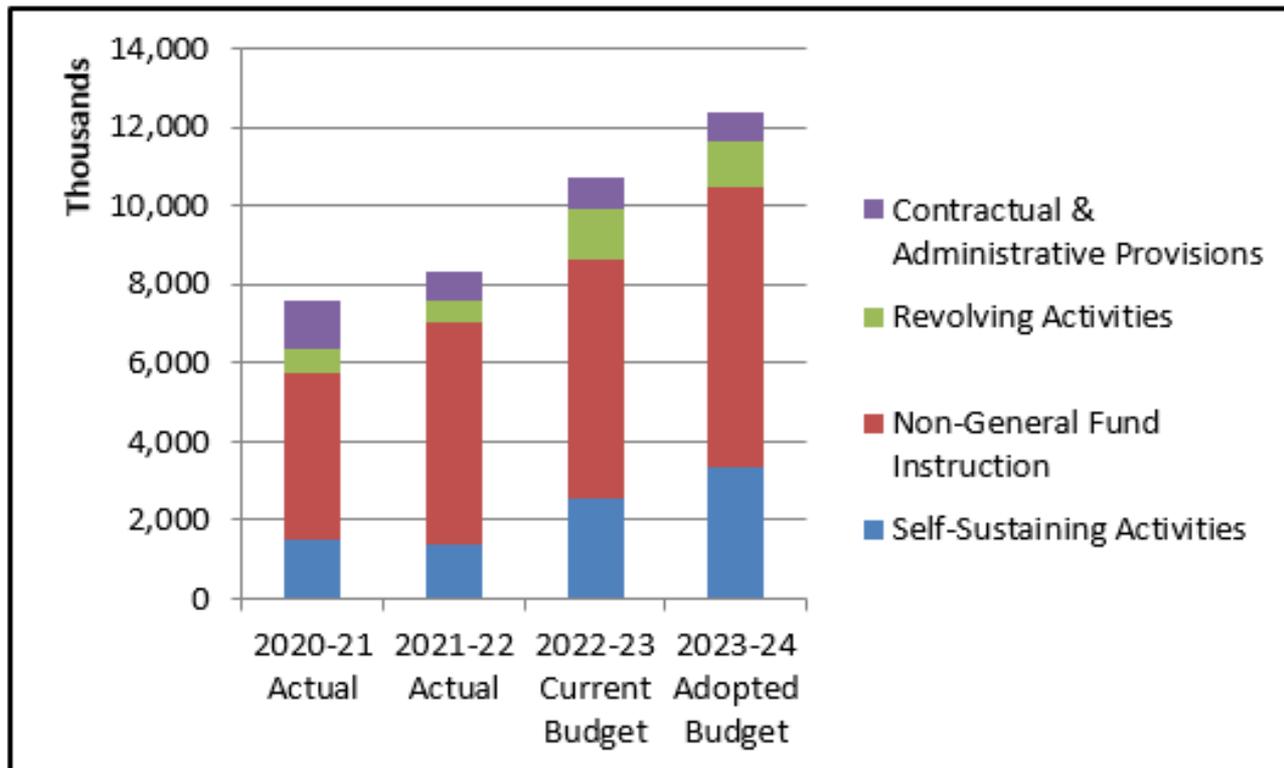
Special Revenue Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2023-24 ADOPTED Budget
Other Grants							
Veteran-Partnership to End Poverty		\$	\$ 4,000	\$	\$	\$	\$ 4,000
Meyer Memorial-Latix, Nat. Amer. & Afro			34,101				34,101
Deer Ridge Entrepreneurship			4,000				4,000
Portland CC STEP	1.0	96,370	7,000				103,370
Regional CC Career Tech Ed			15,000				15,000
Forest Mgmt through Paid Research			10,000				10,000
COHC Public Health Workforce	0.6	77,545	44,101				121,646
OR Inclusive Career Adv Prgm	0.5	28,933	30,150				59,083
Reser Family Foundation Welding				1,251			1,251
Pacific Power EVSE				86,000			86,000
Adv. Literacy Acquisition Evidence-Based		6,321	19,644				25,965
Improving Graduation Rates Native American		19,129	34,254				53,383
DC Spanish for First Responders			3,000				3,000
Marie Lamfrom Expanding Youth Programs		37,500					37,500
Ending Fund Balance							222,768
Total Requirements	2.1	\$ 265,798	\$ 205,250	\$ 87,251	\$ -	\$ -	\$ 781,067
Contracts							
SCHS MA Partnership	2.6	74,520	8,000				82,520
SCHS CNA		69,000	10,000				79,000
Deer Ridge Welding Program	1.3	143,497	61,646		\$ 22,514		227,657
Ending Fund Balance							222,262
Total Requirements	3.9	\$ 287,017	\$ 79,646	\$ -	\$ 22,514	\$ -	\$ 611,439
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



Central Oregon Community College
2023-24 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 4,123,392	\$ 4,068,305	\$ 4,242,395	\$ 3,893,146	\$ 3,893,146	\$ 3,893,146
Tuition and Fees	183,922	251,396	333,065	314,000	314,000	314,000
Other Income	707,730	680,121	781,800	760,800	760,800	760,800
Sales of Goods and Services	2,906	25,152	17,000	17,000	17,000	17,000
Program and Fee Income	61,680	132,247	291,100	268,500	268,500	268,500
Donations	37,587	33,639	30,141	38,000	38,000	38,000
Interest Income	13,060	1,913	34,243	31,342	31,342	31,342
Transfers In	447,126	415,663	165,126	340,141	340,141	340,141
Total Resources	\$ 5,577,403	\$ 5,608,436	\$ 5,894,870	\$ 5,662,929	\$ 5,662,929	\$ 5,662,929
Requirements						
Personnel Services	\$ 471,471	\$ 563,912	\$ 946,059	\$ 980,185	\$ 980,185	\$ 980,185
Materials and Services	382,157	495,320	1,300,366	1,546,266	1,546,266	1,546,266
Capital Outlay	39,279	147,739	258,000	280,000	280,000	280,000
Transfers Out	616,191	148,466	160,000	570,000	570,000	570,000
Ending Fund Balance	4,068,305	4,252,999	3,230,475	2,286,478	2,286,478	2,286,478
Total Requirements	\$ 5,577,403	\$ 5,608,436	\$ 5,894,900	\$ 5,662,929	\$ 5,662,929	\$ 5,662,929
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 3,988,359	\$ 5,030,560	\$ 5,528,200	\$ 4,455,300	\$ 4,455,300	\$ 4,455,300
Tuition and Fees	3,001,415	3,106,247	2,507,955	1,352,000	1,352,000	1,352,000
Other Income	(376,218)	4,515	65,000	65,000	65,000	65,000
Sales of Goods and Services	5,085		4,000	4,000	4,000	4,000
Program and Fee Income	430,130	633,773	918,093	816,549	816,549	816,549
Donations	1,000	98,778	105,000	105,000	105,000	105,000
Interest Income	21,954	3,036	39,304	14,724	14,724	14,724
Transfers In	2,211,399	1,547,026	969,623	776,162	776,162	776,162
Total resources	\$ 9,283,124	\$ 10,423,935	\$ 10,137,175	\$ 7,588,735	\$ 7,588,735	\$ 7,588,735
Requirements						
Personnel Services	\$ 3,206,382	\$ 3,273,938	\$ 4,138,871	\$ 3,225,869	\$ 3,225,869	\$ 3,225,869
Materials and Services	992,602	1,912,128	1,080,790	1,377,771	1,377,771	1,377,771
Capital Outlay	53,580	45,810	333,000	325,000	325,000	325,000
Transfers Out		419,000	800,000	2,170,000	2,170,000	2,170,000
Ending Fund Balance	5,030,560	4,773,059	3,784,514	490,095	490,095	490,095
Total Requirements	\$ 9,283,124	\$ 10,423,935	\$ 10,137,175	\$ 7,588,735	\$ 7,588,735	\$ 7,588,735

Central Oregon Community College
2023-24 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 830,489	\$ 836,403	\$ 620,900	\$ 434,410	\$ 434,410	\$ 434,410
Grants and Contracts	396,149	400,452	415,735	415,735	415,735	415,735
Donations	22,424	19,306				
Interest Income	2,595	341	7,018	1,265	1,265	1,265
Transfers In	153,554	158,161	282,651	291,130	291,130	291,130
Total Resources	\$ 1,405,211	\$ 1,414,663	\$ 1,326,304	\$ 1,142,540	\$ 1,142,540	\$ 1,142,540
Requirements						
Personnel Services	\$ 545,203	\$ 559,946	\$ 698,386	\$ 717,870	\$ 717,870	\$ 717,870
Materials and Services	23,605	10,387	220,900	214,900	214,900	214,900
Capital Outlay						
Transfers Out			400,000	200,000	200,000	200,000
Ending Fund Balance	836,403	844,330	7,018	9,770	9,770	9,770
Total Requirements	\$ 1,405,211	\$ 1,414,663	\$ 1,326,304	\$ 1,142,540	\$ 1,142,540	\$ 1,142,540
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 925,901	\$ 1,036,045	\$ 1,158,000	\$ 1,176,958	\$ 1,176,958	\$ 1,176,958
Grants and Contracts	376,218					
Other Income	30,173	35,998	30,000	35,500	35,500	35,500
Program and Fee Income	12,817	13,291	15,000	15,000	15,000	15,000
Interest Income	74,179	76,443	80,374	78,226	78,226	78,226
Transfers In	870,608	790,733	314,400	311,120	311,120	311,120
Total Resources	\$ 2,289,896	\$ 1,952,510	\$ 1,597,774	\$ 1,616,804	\$ 1,616,804	\$ 1,616,804
Requirements						
Personnel Services	\$ 1,066,112	\$ 337,016	\$ 399,972	\$ 526,759	\$ 526,759	\$ 526,759
Materials and Services	144,289	377,635	310,988	268,000	268,000	268,000
Capital Outlay	3,450	220	2,986			
Transfers Out	40,000	45,000	75,000			
Ending Fund Balance	1,036,045	1,192,639	808,828	822,045	822,045	822,045
Total Requirements	\$ 2,289,896	\$ 1,952,510	\$ 1,597,774	\$ 1,616,804	\$ 1,616,804	\$ 1,616,804

Central Oregon Community College
2023-24 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Auxiliary Fund Total Resources						
Beginning Fund Balance	\$ 9,868,141	\$ 10,971,313	\$ 11,549,495	\$ 9,959,814	\$ 9,959,814	\$ 9,959,814
Tuition and Fees	3,185,337	3,357,643	2,841,020	1,666,000	1,666,000	1,666,000
Grants and Contracts	772,367	400,452	415,735	415,735	415,735	415,735
Other Income	361,685	720,634	876,800	861,300	861,300	861,300
Sales of Goods and Services	7,991	25,152	21,000	21,000	21,000	21,000
Program and Fee Income	504,627	779,311	1,224,193	1,100,049	1,100,049	1,100,049
Donations	61,011	151,723	135,141	143,000	143,000	143,000
Interest Income	111,788	81,733	160,939	125,557	125,557	125,557
Transfers In	3,682,687	2,911,583	1,731,800	1,718,553	1,718,553	1,718,553
Total resources	\$ 18,555,634	\$ 19,399,544	\$ 18,956,123	\$ 16,011,008	\$ 16,011,008	\$ 16,011,008
Requirements						
Personnel Services	\$ 5,289,168	\$ 4,734,812	\$ 6,183,288	\$ 5,450,683	\$ 5,450,683	\$ 5,450,683
Materials and Services	1,542,653	2,795,470	2,913,044	3,406,937	3,406,937	3,406,937
Capital Outlay	96,309	193,769	593,986	605,000	605,000	605,000
Transfers Out	656,191	612,466	1,435,000	2,940,000	2,940,000	2,940,000
Ending Fund Balance	10,971,313	11,063,027	7,830,835	3,608,388	3,608,388	3,608,388
Total Requirements	\$ 18,555,634	\$ 19,399,544	\$ 18,956,153	\$ 16,011,008	\$ 16,011,008	\$ 16,011,008

Central Oregon Community College
2023-24 Budget

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2023-24 ADOPTED Budget
Self-Sustaining Activities						
Medical Leave Assistance Program	-	\$	\$ 100,000	\$	\$	\$ 100,000
Public Safety			15,000	5,000		20,000
Law Enforcement Testing	0.1	2,630				2,630
Sustainability Fund	0.8	70,455	20,000			90,455
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
Geology Field Study			7,400			7,400
General Testing	0.1	1,728	22,000			23,728
Art Cards			20,000			20,000
Auto and Industrial Fees			25,000			25,000
Facility Fees	1.0	107,533	10,000		60,000	177,533
Club Sports	0.6	18,910	20,490	5,000	50,000	94,400
Vending Activities			50,000		100,000	150,000
Classified Training			12,000			12,000
Performing Arts			4,000			4,000
Hybrid Vehicle Fleet			5,500			5,500
Special Programs - Admin	1.5	229,978	20,000			249,978
Vehicles			5,500	40,000		45,500
Physiology Lab Activities	0.1	6,105	14,000		10,000	30,105
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
2023-24 Budget**

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2023-24 ADOPTED Budget
Self-Sustaining Activities (Continued)						
College Now	3.3	326,886	15,500	2,000		344,386
Salvage Sales			10,000			10,000
CTE Accreditation			51,876			51,876
Strategic Planning Fund			100,000			100,000
Media Activities			25,000			25,000
Tutor/Testing Activities	1.2	70,526	39,150	10,000		119,676
Institutional Advancement			15,000			15,000
PT & ADJ Instructional Projects			40,000			40,000
Student Honors Recognition			1,785			1,785
Innovation Account			40,000			40,000
Mazama Lab Fees			50,000	30,000	50,000	130,000
Tool Room Deposits			4,000			4,000
Computer Lab Printers			8,000			8,000
Instructional Projects	0.4	26,928	90,000	5,000	10,000	131,928
Oregon Intl Education Consortium			5,000			5,000
Student Government	2.0	64,835	55,300		15,000	135,135
The Broadside	1.3	41,310	8,750			50,060
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		25,000	32,515
Math Contest			2,000			2,000
Nursing Club			7,000			7,000
Clothing Connection			5,000			5,000
Diversity & Inclusion Events			20,000			20,000
Redmond Campus Operations			310,000	150,000	250,000	710,000
Chandler Lab Operations			30,000			30,000
Prineville Campus Operations			46,000	5,000		51,000
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						2,286,478
Total Requirements	<u>12.6</u>	<u>\$ 980,185</u>	<u>\$ 1,546,266</u>	<u>\$ 280,000</u>	<u>\$ 570,000</u>	<u>\$ 5,662,929</u>

**Central Oregon Community College
2023-24 Budget**

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2023-24 ADOPTED Budget
Non-General Fund Instruction						
Summer Session		\$	\$	\$	\$ 2,130,000	\$ 2,130,000
Apprenticeship	1.2	82,080	34,500			116,580
International Programs	0.3	16,650	30,000			46,650
SBDC Program Activities	1.1	89,279	30,500			119,779
Business Development & Training	1.1	86,994	8,500			95,494
ABE General Purpose	6.0	730,409	39,000			769,409
Outreach Centers			100,000	50,000		150,000
Workforce Training	4.0	406,204	288,600			694,804
Veterinarian Tech Program			22,000	-		22,000
Culinary Foundation Fund			50,000			50,000
EMT Practical Exam	0.4	14,040				14,040
Nursing Software Program			13,200			13,200
Biology Field Study			5,000			5,000
Contracted Credit Classes	0.4	16,200	14,000		40,000	70,200
Community Education	5.5	712,516	142,471	5,000		859,987
Fire Science			5,500			5,500
Licensed Massage Therapy			15,000	15,000		30,000
Aviation Program - Simulator Fees	13.5	999,122	541,500	250,000		1,790,622
Unmanned Aerial Systems Operations			8,500	5,000		13,500
Deer Ridge Welding Program	0.1	9,990	25,500			35,490
Deer Ridge ABS Program	1.0	62,385	4,000			66,385
Ending Fund Balance						490,095
Total Requirements	<u>34.6</u>	<u>\$ 3,225,869</u>	<u>\$ 1,377,771</u>	<u>\$ 325,000</u>	<u>\$ 2,170,000</u>	<u>\$ 7,588,735</u>

**Central Oregon Community College
2023-24 Budget**

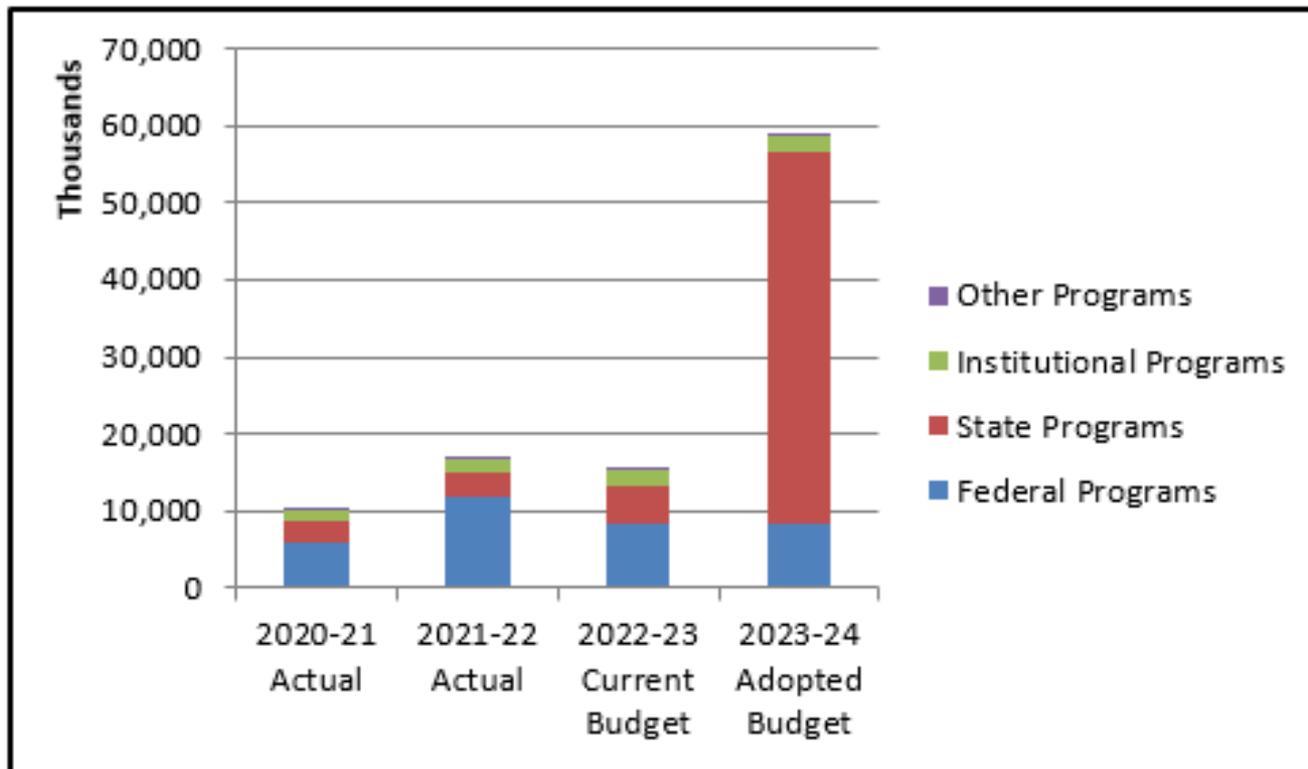
Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2023-24 ADOPTED Budget
Revolving						
Foundation Billings	5.4	\$ 717,870	\$	\$	\$	\$ 717,870
Partnership Collaborations			200,000		200,000	400,000
Automotive Donation			9,900			9,900
Student Relief Fund			5,000			5,000
Ending Fund Balance						9,770
Total Requirements	<u>5.4</u>	<u>\$ 717,870</u>	<u>\$ 214,900</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 1,142,540</u>
Contractual and Administrative Provisions						
Faculty Professional Improvement		\$	\$ 100,000	\$	\$ -	\$ 100,000
Adjunct Faculty Professional Improvement			40,000			40,000
ABE Professional Development Funds			20,000			20,000
Admin. Prof. Dev. & Sabbatical			20,000			20,000
Sabbatical - Faculty	1.6	199,672				199,672
Institutional Staff Development			25,500			25,500
Unemployment Reserve		175,000				175,000
Insurance Reserve Deductible			50,000			50,000
Keyes Education Fund	2.0	152,087	12,500			164,587
Ending Fund Balance						822,045
Total Requirements	<u>3.6</u>	<u>\$ 526,759</u>	<u>\$ 268,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,616,804</u>

Financial Aid Fund

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

Financial Aid Fund Expenditures



**Central Oregon Community College
2023-24 Budget**

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 181,736		\$			
Grants	5,592,331	11,907,306	8,452,000	8,452,000	8,452,000	8,452,000
Other Income	7,940	6,980	24,000	24,000	24,000	24,000
Transfers In	8,809	18,677	50,000	50,000	50,000	50,000
Total Resources	<u>\$ 5,790,816</u>	<u>\$ 11,932,963</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
Requirements						
Personnel Services	\$ 36,441	\$ 65,475	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	5,754,375	11,835,638	8,324,000	8,324,000	8,324,000	8,324,000
Ending Fund Balance		31,850				
Total Requirements	<u>\$ 5,790,816</u>	<u>\$ 11,932,963</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>	<u>\$ 8,526,000</u>
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	2,808,564	3,139,779	4,600,000	4,800,000	4,800,000	4,800,000
Total Resources	<u>\$ 2,808,564</u>	<u>\$ 3,139,779</u>	<u>\$ 4,600,000</u>	<u>\$ 4,800,000</u>	<u>\$ 4,800,000</u>	<u>\$ 4,800,000</u>
Requirements						
Materials and Services	\$ 2,808,564	\$ 3,139,779	\$ 4,600,000	\$ 4,800,000	\$ 4,800,000	\$ 4,800,000
Ending Fund Balance						
Total Requirements	<u>\$ 2,808,564</u>	<u>\$ 3,139,779</u>	<u>\$ 4,600,000</u>	<u>\$ 4,800,000</u>	<u>\$ 4,800,000</u>	<u>\$ 4,800,000</u>

**Central Oregon Community College
2023-24 Budget**

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 505,803	\$ 578,985	\$ 387,000	\$ 265,800	\$ 265,800	\$ 265,800
Foundation Contributions	1,397,826	1,413,385	1,800,000	1,800,000	1,800,000	1,800,000
Other Income						
Interest Income	1,586	199	4,790	2,212	2,212	2,212
Transfers In	182,182	100,000	100,000	100,000	100,000	100,000
Total Resources	\$ 2,087,397	\$ 2,092,569	\$ 2,291,790	\$ 2,168,012	\$ 2,168,012	\$ 2,168,012
Requirements						
Materials and Services	\$ 1,499,603	\$ 1,552,961	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000	\$ 2,013,000
Transfers Out	8,809	118,677	150,000	150,000	150,000	150,000
Ending Fund Balance	578,985	420,931	128,790	5,012	5,012	5,012
Total Requirements	\$ 2,087,397	\$ 2,092,569	\$ 2,291,790	\$ 2,168,012	\$ 2,168,012	\$ 2,168,012
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 175,343	\$ 201,553	\$ 212,000	\$ 230,678	\$ 230,678	\$ 230,678
Other Income	6,624	6,304	5,000	5,000	5,000	5,000
Trust and Interest Income	23,830	24,534	23,281	22,924	22,924	22,924
Total Resources	\$ 205,797	\$ 232,391	\$ 240,281	\$ 258,602	\$ 258,602	\$ 258,602
Requirements						
Personnel Services	\$	\$	\$ 1,565	\$ 1,565	\$ 1,565	\$ 1,565
Materials and Services	4,244	13,135	32,500	32,500	32,500	32,500
Ending Fund Balance	201,553	219,256	206,216	224,537	224,537	224,537
Total Requirements	\$ 205,797	\$ 232,391	\$ 240,281	\$ 258,602	\$ 258,602	\$ 258,602

**Central Oregon Community College
2023-24 Budget**

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Financial Aid Fund Total Resources						
Beginning Fund Balance	\$ 681,146	\$ 780,538	\$ 599,000	\$ 496,478	\$ 496,478	\$ 496,478
Foundation Contributions	1,397,826	1,413,385	1,800,000	1,800,000	1,800,000	1,800,000
Grants	8,400,895	15,047,085	13,052,000	13,252,000	13,252,000	13,252,000
Other Income	14,564	13,284	29,000	29,000	29,000	29,000
Trust and Interest Income	25,416	24,733	28,071	25,136	25,136	25,136
Transfers In	190,991	118,677	150,000	150,000	150,000	150,000
Total Resources	\$ 10,710,838	\$ 17,397,702	\$ 15,658,071	\$ 15,752,614	\$ 15,752,614	\$ 15,752,614
Requirements						
Personnel Services	\$ 36,441	\$ 65,475	\$ 203,565	\$ 203,565	\$ 203,565	\$ 203,565
Materials and Services	10,066,786	16,541,513	14,969,500	15,169,500	15,169,500	15,169,500
Transfers Out	8,809	118,677	150,000	150,000	150,000	150,000
Ending Fund Balance	780,538	672,037	335,006	229,549	229,549	229,549
Total Requirements	\$ 10,892,574	\$ 17,397,702	\$ 15,658,071	\$ 15,752,614	\$ 15,752,614	\$ 15,752,614

Central Oregon Community College
2023-24 Budget

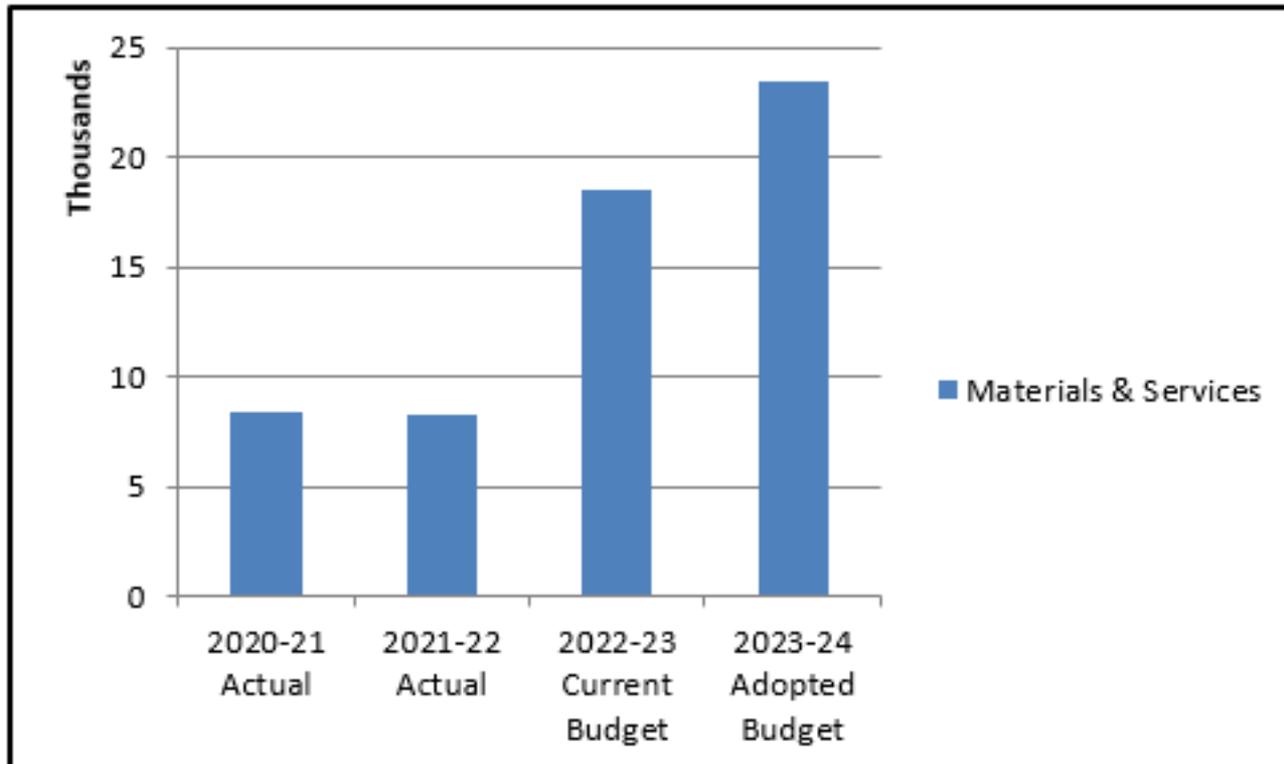
Financial Aid Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2023-24 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	8.6	\$ 202,000	\$ 8,324,000	\$ -	\$ -	\$ 8,526,000
State Grants						
State Need		\$	\$ 2,500,000	\$	\$	\$ 2,500,000
Private Scholarship Awards - State			300,000			300,000
Oregon Promise Grant			2,000,000			2,000,000
Ending Fund Balance						
Total Requirements	-	\$ -	\$ 4,800,000	\$ -	\$ -	\$ 4,800,000
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						5,012
Total Requirements	-	\$ -	\$ 2,013,000	\$ -	\$ 150,000	\$ 2,168,012
Financial Aid - Other						
Native American Program	0.1	\$ 1,565	\$ 22,500	\$	\$	\$ 24,065
Veteran's Fund			10,000			10,000
Ending Fund Balance						224,537
Total Requirements	0.1	\$ 1,565	\$ 32,500	\$ -	\$ -	\$ 258,602

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
2023-24 Budget**

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 385,204	\$ 379,863	\$ 373,034	\$ 377,050	\$ 377,050	\$ 377,050
Interest Income	3,059	2,148	7,400	6,500	6,500	6,500
Total Resources	<u>\$ 388,263</u>	<u>\$ 382,011</u>	<u>\$ 380,434</u>	<u>\$ 383,550</u>	<u>\$ 383,550</u>	<u>\$ 383,550</u>
Requirements						
Materials and Services	\$ 8,400	\$ 8,250	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Ending Fund Balance	379,863	373,761	366,934	370,050	370,050	370,050
Total Requirements	<u>\$ 388,263</u>	<u>\$ 382,011</u>	<u>\$ 380,434</u>	<u>\$ 383,550</u>	<u>\$ 383,550</u>	<u>\$ 383,550</u>
Oregon Community College Library Association						
Resources						
Beginning Fund Balance	23,270	\$ 23,334	\$ 23,300	\$ 23,250	\$ 23,250	\$ 23,250
Other Income			1,700	1,700	1,700	1,700
Interest Income	74	14	232	232	232	232
Total Resources	<u>\$ 23,344</u>	<u>\$ 23,348</u>	<u>\$ 25,232</u>	<u>\$ 25,182</u>	<u>\$ 25,182</u>	<u>\$ 25,182</u>
Requirements						
Materials and Services	\$ 10		\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Ending Fund Balance	23,334	23,348	20,232	15,182	15,182	15,182
Total Requirements	<u>\$ 23,344</u>	<u>\$ 23,348</u>	<u>\$ 25,232</u>	<u>\$ 25,182</u>	<u>\$ 25,182</u>	<u>\$ 25,182</u>

**Central Oregon Community College
2023-24 Budget**

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2020-21 ACTUAL Amounts	Fiscal Year 2021-22 ACTUAL Amounts	Fiscal Year 2022-23 CURRENT Budget	Fiscal Year 2023-24 PROPOSED Budget	Fiscal Year 2023-24 APPROVED Budget	Fiscal Year 2023-24 ADOPTED Budget
Trust & Agency Fund Total Resources						
Beginning Fund Balance	\$ 408,474	\$ 403,197	\$ 396,334	\$ 400,300	\$ 400,300	\$ 400,300
Other Income			1,700	1,700	1,700	1,700
Interest Income	3,133	2,162	7,632	6,732	6,732	6,732
Total Resources	<u>\$ 411,607</u>	<u>\$ 405,359</u>	<u>\$ 405,666</u>	<u>\$ 408,732</u>	<u>\$ 408,732</u>	<u>\$ 408,732</u>
Requirements						
Materials and Services	8,410	8,250	18,500	23,500	23,500	23,500
Ending Fund Balance	403,197	397,109	387,166	385,232	385,232	385,232
	<u>\$ 411,607</u>	<u>\$ 405,359</u>	<u>\$ 405,666</u>	<u>\$ 408,732</u>	<u>\$ 408,732</u>	<u>\$ 408,732</u>

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Long-Term Debt Service

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

Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Bonds	Total Principal/Interest
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	\$ 23,380,000	\$ 7,150,775	\$ 24,328,326	\$ 54,859,101

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 – General Fund Transfer Out

Transfers-out			Transfers-in			
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Special Revenue Fund	Total
Instruction	(\$841,162)	<i>ABS, Community Learning, and Small Business Development Center support</i>	\$801,162		\$40,000	\$841,162
Instructional Support	(\$372,396)	<i>Faculty professional improvement, sabbatical, accreditation and instructional equipment.</i>	\$344,996	\$27,400		\$372,396
Student Services	(\$1,250)	<i>Student honors</i>	\$1,250			\$1,250
College Support Services	(\$546,130)	<i>Innovation, administrative & classified training, foundation staff support, strategic plan</i>	\$446,130	\$100,000		\$546,130
Infrastructure	(\$500,000)	<i>Support for Capital Equipment and Repair</i>		\$500,000		\$500,000
Information Technology	(\$150,000)	<i>IT Lifecycle updates and IT infrastructure</i>		\$150,000		\$150,000
Total General Fund	(\$2,410,938)		\$1,593,538	\$777,400	\$40,000	\$2,410,938

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

Summary of Interfund Transfers – Non-General Fund Transfer Out

Transfers-out			Transfers-in				
Fund	Non-General Funds	Purpose of Transfers	Capital Projects Fund	Debt Service Fund	Financial Aid Fund	General Fund	Total
Reserve Fund	(\$430,000)	General fund support.				\$430,000	\$430,000
Enterprise Fund	(\$1,824,817)	Bookstore and food service general fund support, residence hall debt service		\$1,166,305		\$658,512	\$1,824,817
Auxiliary Fund	(\$2,940,000)	General fund and capital projects support from summer session, vending, Redmond rental income, and student auxiliary funds.	\$160,000			\$2,780,000	\$2,940,000
Financial Aid Fund	(\$150,000)	College match on work study and Merit Scholarships			\$150,000		\$150,000
Total Non-General Fund	(\$5,344,817)		\$160,000	\$1,166,305	\$150,000	\$3,868,512	\$5,344,817

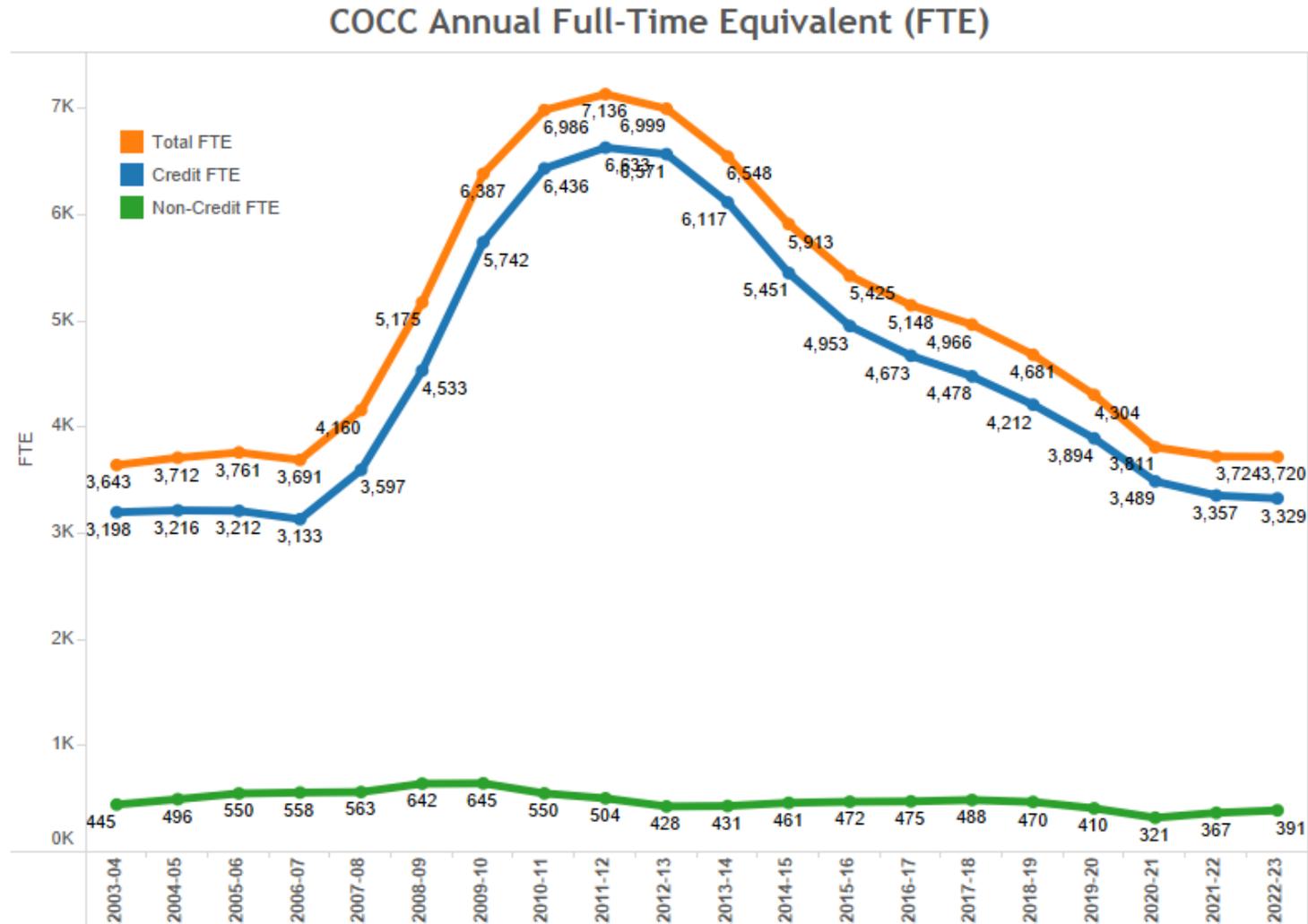
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures for 2023-24.

#	Description	Amount
1	Human Biology - Micro-Incinerator	\$20,000
2	Microbiology - Ultra Cold Freezer	5,174
3	Maintenance Technician Van	65,000
4	Truck Lift-gate	5,800
5	Electrical Arc Flash PPE Kit	5,500
6	HVAC Combustion Analyzer Meter	4,500
		<u>\$105,974</u>

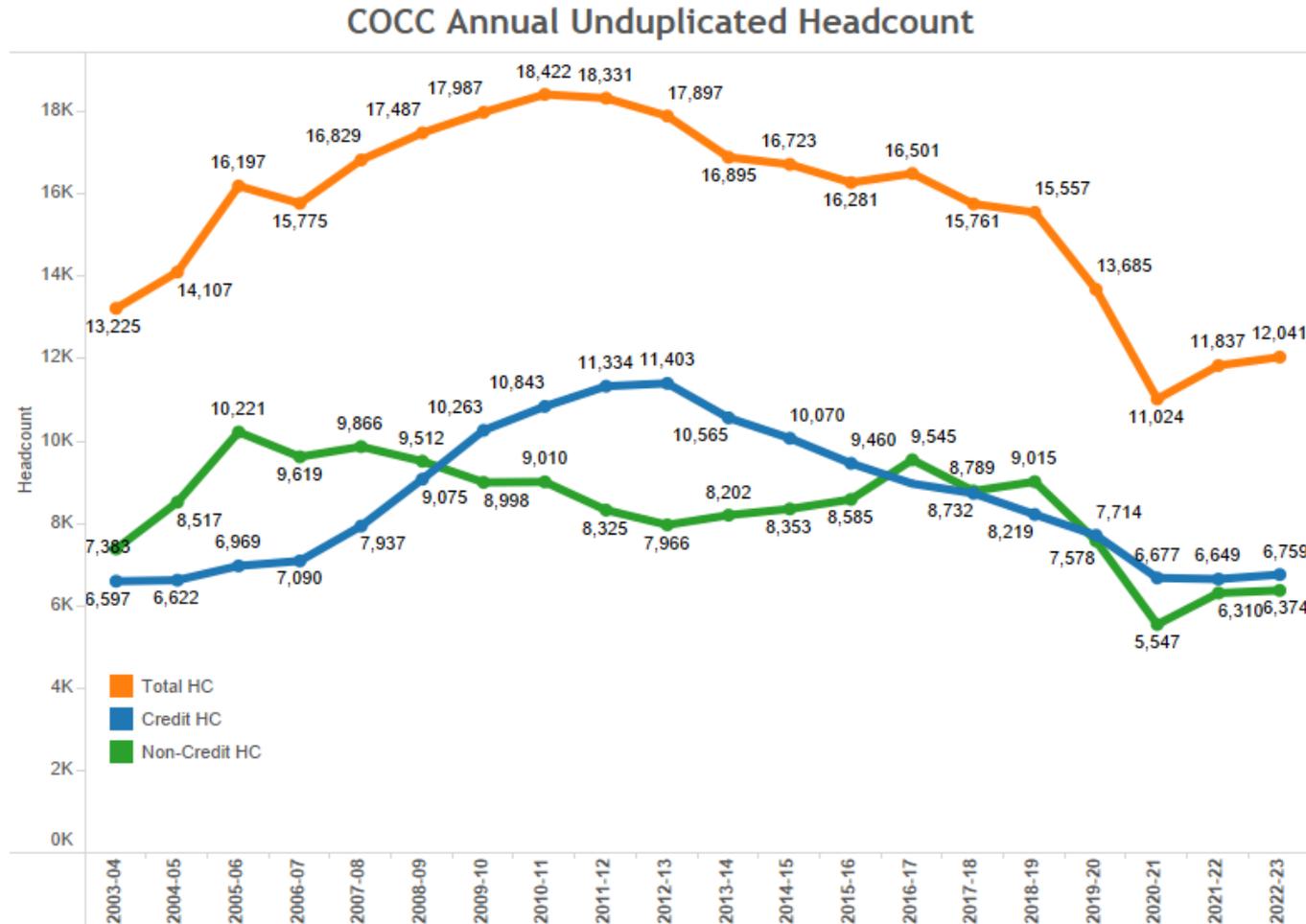
Enrollment Graph

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 27, 2023 through April 14, 2023. The CC-1 was posted on COCC's website on May 18, 2023.

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 12th day of April 2023 at 5:45 p.m. in the Christianson Board Room of the Boyle Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2023-24.

This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available at the Christianson Board Room at the time of the meeting.

Dr. Laurie Chesley
Chief Executive and Budget
Officer

A public meeting of the **Central Oregon Community College** will be held on **June 14, 2023** at **5:45** a.m. at p.m.
(Governing body) (Date)

2600 NW College Way, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 20**22** as approved by the **Central Oregon Community College** Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at **the President's Office**
(Street address)

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

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 2021-2022	Adopted Budget This Year: 2022-2023	Approved Budget Next Year: 2023-2024
1. Beginning Fund Balance	27,004,893	29,201,952	30,312,853
2. Current Year Property Taxes, other than Local Option Taxes	23,436,174	23,961,059	25,462,424
3. Current Year Local Option Property Taxes			
4. Tuition & Fees	20,336,055	18,441,020	19,120,000
5. Other Revenue from Local Sources	3,284,614	3,685,220	4,157,091
6. Revenue from State Sources	14,058,200	15,122,554	15,790,021
7. Revenue from Federal Sources	25,202,353	13,072,951	9,887,147
8. Intarfund Transfers	6,358,201	8,639,543	7,773,259
9. All Other Budget Resources	11,927,652	12,145,215	22,035,965
10. Total Resources	131,608,152	124,269,524	134,538,770

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Personnel Services	48,765,637	51,765,240	54,297,748
12. Materials & Services	23,381,907	17,842,671	17,603,905
13. Financial Aid	22,095,754	15,225,499	15,350,602
14. Capital Outlay	6,071,055	7,045,434	16,687,086
15. Debt Service	6,119,992	5,543,085	5,750,447
16. Intarfund Transfers	6,358,201	8,639,543	7,773,259
17. Operating Contingency	800,000	800,000	1,000,000
18. All Other Expenditures			
19. Unappropriated Ending Fund Balance & Reserves	18,015,606	17,408,052	16,075,713
20. Total Requirements	131,608,152	124,269,524	134,538,770

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

Function	Actual Budget 2021-2022	Adopted Budget This Year: 2022-2023	Approved Budget Next Year: 2023-2024
Full-Time Equivalent Employees (FTE) for Function			
Instruction	30,623,461	29,857,334	31,182,206
FTE	279.1	277.1	261.8
Instructional Support	6,030,757	5,972,169	6,689,341
FTE	48	48	47

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

FORM OR-ED-50
2023-2024

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

Check here if this is an amended form.

- Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

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

2600 NW College Way Bend OR 97703 6/26/2023
Residing Address of District City State ZIP Code Date Issued
Cathleen Knutson Director Fiscal Services 541-383-7711 cknutson@cooc.edu
Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION—You must check one box if you are subject to local budget law.

- 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		Excluded from Measure 5 Limits
	Rate—or—Dollar Amount		
1. Rate per \$1,000 levied (within permanent rate limit).....1	.6204		Dollar Amount of Bond Levy
2. Local option operating tax.....2			
3. Local option capital project tax.....3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001.....4b			3,093,424
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,093,424

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	.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 two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mbed)	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

100-006 (80) (Rev. 10-03-20)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 16, unless granted an extension in writing.

Budget Resolution



Budget Committee Meeting Date: May 10, 2023

Exhibit No.: _____

Approval: Yes No

Motion: _____

Central Oregon Community College Budget Committee: Resolution

Subject	Approval of the 2023-24 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 \$3,093,424. The Proposed Budget expenditures for all funds total \$118,463,057.

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 2023-24 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 2023-24 in the aggregate amount of \$118,463,057 (total of all funds) and the permanent tax rate of \$0.6204 per thousand of assessed value be levied against all assessed property in support of the General Fund. It is further resolved that a tax of \$3,093,424 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 14, 2023
 Exhibit No.: Ba.1
 Approval: x Yes ___ No
 Motion: _____

Central Oregon Community College Board of Directors: Resolution

Subject	Make Appropriations for Fiscal Year 2023-24 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	\$ 31,146,088	
Student Services	6,421,780	
College Support Services	6,393,695	
Campus Services	5,466,239	
Information Technology Services	5,888,544	
Financial Aid	100,000	
Contingency	1,000,000	
Total General Fund		\$ 56,416,346

DEBT SERVICE FUND

Principal	\$ 4,140,000	
Interest	1,609,847	
Materials and Services	600	
Total Debt Service Fund		\$ 5,750,447

CAPITAL PROJECTS FUND

Materials and Services	\$ 2,106,205	
Capital Outlay	15,583,035	
Transfers Out	25,000	
Total Capital Projects Fund		\$ 17,714,240

Appropriation Resolution

Board Meeting Date: June 14, 2023

Exhibit No.: 8a.2

Approval: x Yes ___ No

Motion: ____

ENTERPRISE FUND

Personnel Services	\$ 920,188	
Materials and Services	2,530,406	
Capital Outlay	220,000	
Transfers Out	1,634,817	
Total Enterprise Fund		\$ 5,305,411

INTERNAL SERVICE FUND

Personnel Services	\$ -	
Materials and Services	60,000	
Capital Outlay	1,000	
Transfers Out	100,000	
Total Internal Service Fund		\$ 161,000

RESERVE FUND

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

SPECIAL REVENUE FUND

Federal Grant Programs	\$ 1,622,812	
State Grant Programs	1,141,140	
Other Grant Programs	558,299	
Contracts	389,177	
New Programs	1,000,000	
Total Special Revenue Fund		\$ 4,711,428

AUXILIARY FUND

Self-Sustaining Activities	\$ 3,376,451	
Non-General Fund Instruction	7,098,640	
Revolving Activities	1,132,770	
Contractual & Administrative Provisions	794,759	
Total Auxiliary Fund		\$ 12,402,620

Appropriation Resolution

Board Meeting Date: June 14, 2023
 Exhibit No.: Ba.3
 Approval: x Yes ___ No ___
 Motion: ___

<u>FINANCIAL AID FUND</u>		
Federal Programs	\$ 8,526,000	
State Programs	4,800,000	
Institutional Programs	2,163,000	
Other Programs	<u>34,065</u>	
Total Financial Aid Fund		\$ 15,523,065
<u>TRUST & AGENCY FUND</u>		
Materials and Services	\$ <u>23,500</u>	
Total Trust & Agency Fund		\$ 23,500
Total Budget Appropriation		<u>\$ 118,463,057</u>

B. Options

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

C. Timing

Making Appropriations must be completed before July 1, 2023 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 \$118,463,057.

Property Tax Levy Resolution



Board Meeting Date: June 14, 2023
 Exhibit No.: 86.1
 Approval: x Yes ___ No
 Motion: _____

Central Oregon Community College Board of Directors: Resolution

Subject	Impose and Categorize taxes for Fiscal Year 2023-24
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 294.436]. 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 Education Limits	Excluded from Measure 5 Limits
Permanent Rate	\$0.6204 / \$1,000	
General Obligation Bonds		\$3,093,424

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, 2023 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 2023-24 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$3,093,424 for voter approved general obligation bonds debt service for the fiscal year 2023-24. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.