



CENTRAL OREGON
community college

BUDGET COMMITTEE MEETING

Wednesday, April 14, 2021

5:45 PM

ZOOM Conferencing

AGENDA

		<i><u>Presenter</u></i>
I.	Call to Order	Skatvold
II.	Introduction of Guests	Skatvold
III.	Election of Chair	Skatvold
IV.	Budget Message (Exhibit: 4)	Chesley
V.	General Fund Budget PowerPoint (Exhibit: 5)	Dona
VI.	2020-21 Proposed General Fund Budget	Dona
	<ul style="list-style-type: none">• Proposed General Fund Budget (Exhibit: 6.a)• Proposed General Fund Expenditures by Object Classification (Exhibit: 6.b)• Summary of General Fund Transfers (Exhibit: 6.c)	
VII.	Budget Calendar (Exhibit: 7)	Dona
	Next Meeting - <u>Wednesday, May 12, 2021 @ 5:45 PM</u>	
VIII.	Adjourn	



President's Budget Message

Introduction

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

Heading into the 2021-22 fiscal year, the damage of the recession will spread beyond households with low incomes. More industries are feeling the pain, and asset markets may not continue to post robust valuations. Jobs in middle and high-wage industries are now experiencing sizable job losses. Their decline of around 5 percent is more severe than what Oregon experienced in the 1973, 1990, and 2001 recessions. The recessionary impact is still being felt through the economy, and layoffs in high-wage sectors are more likely to be permanent and not temporary. While the State's recovery has been surprisingly strong to date, Oregon still has 140,000 fewer jobs than before the pandemic began. Such a significant economic shock will eventually cause more households and businesses to lose income. It takes time for losses to work their way through the entire economy. It typically takes a couple of years before the job market bottoms out following a recession. This traditional recessionary dynamic is just getting started this cycle. Permanent job losses are rising in Oregon, but are currently being offset by large numbers of temporarily unemployed workers returning to their jobs. Levels of employment and corporate earnings are particularly important to the State as individual and corporate income taxes represent the largest sources of revenue for the State's general fund. The global COVID-19 pandemic continues to affected organizations worldwide. The impacts of the pandemic to the College began spring term of fiscal year 2019-20 and have created a great deal of uncertainty as to the future and the

budget development process for fiscal year 2021-22. During this pandemic period, our primary focus is to continue serving students to the best of our ability in a financially sustainable manner.

Current Year Budget

Even with the financial and operational impacts of the COVID-19 pandemic, the 2020-21 budget year is projected to end with a positive general fund operating balance, spending within the legally adopted limits, and an ending fund balance above the Board's mandated 10% general fund reserve requirement. The current year's budget performance for the three main funding sources (tuition/fees, property taxes, and state aid), operating expenditures, and federal COVID-19 pandemic funding is summarized below.

- **Property Taxes:** Property tax revenue represents the largest source of operating funds. Property tax revenue has steadily increased the past eight years as Central Oregon real estate values continue to rise and the level of new construction grows. The current year property tax revenue of \$18.7 million is \$142 thousand above budget as the imposed tax growth rate of 5.7% was .45% higher the budgeted growth rate of 5.25%. The prior year property tax revenue of \$465 thousand is \$10 thousand below budget due to lower than anticipated collection rate and tax assessments.
- **Tuition and Fees:** This year's 10.4% projected student enrollment decline represents the ninth consecutive year of decreasing enrollment of credit students from the 2012 peak. The enrollment paid credits decline of 10.4% is 7.4% higher than the budgeted decline of 3.0% due to effects of moving to on-line instruction for the entire academic year. This higher than anticipated enrollment decline produced total tuition revenue of \$13.6 million, \$1.5 million below budget.
- **State Aid:** The State has maintained its community college support fund (CCSF) appropriation of \$640.9 million for the 2019-20 biennium. With the financial impacts of the COVID-19 pandemic on the State's general fund budget, it had warned community colleges that it may be required to reduce the CCSF in order to balance the State's budget based on the results of the December revenue forecast. Immediately following the start of the pandemic, the revenue outlook was revised down by around \$2 billion. As of the March forecast, this budgetary hole has completely been filled. The new outlook calls for a bit more revenue than was expected before the recession began. Forecasted State Aid is \$8.3 million, \$237 thousand (2.9%) over budget due to COCC's higher level of reimbursable student FTE relative to the total FTE within the State's funding formula.
- **Operating Expenditures:** Given the high degree of uncertainty the College was facing with the impacts from the COVID-19 pandemic, the College instituted a spending freeze on all non-essential spending beginning March 2020. The current financial forecast reflects a salary savings of \$2.3 million, payroll assessment savings of \$2.1 million, materials and services savings of \$1.8 million, and capital savings \$32 thousand, for a total operating savings of \$6.2 million. The salary savings reflect position vacancies, furloughs and layoffs, reduced employment contracts, voluntary separation agreements, and reduced use of part-time employees. Payroll assessments represent payroll-associated costs (PERS, health insurance, payroll taxes, workers

compensation insurance, life insurance, etc.) with health insurance being the largest. The current year's savings of \$2.1 million is a combination of factors: staff vacancies, employees opting-out of coverage (dual coverage), and employees choosing lower cost plan options. The material and services savings of \$1.8 million includes the unspent budgeted \$800 thousand operating contingency and savings from the non-essential spending freeze.

- **Federal Stimulus Funding:** In response to the COVID-19 Pandemic, the Federal Government approved three economic stimulus funding acts impacting higher education; 1) Coronavirus Aid Relief and Economic Security Act (CARES); 2) Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA); and 3) American Rescue Plan Act (ARP). The College received funding awards totaling \$21.4 million from these three Acts to be used for direct student aid, expenses related to COVID related supplies/PPE/technology, and lost revenue from the College being required to move to remote instruction and operations.

2021-22 Budget

When planning for and developing the 2021-22 budget, President Chesley and the Senior Leadership Team (SLT) members gathered extensive information and explored a variety of options to support the institution's mission and strategic plan while dealing with the immediate effects of the COVID-19 Corona pandemic. This section outlines the goals, principles and other considerations used as part of the budget development process.

Goals and Guiding Principles:

Goals

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

Guiding Principles

- Maintain best practices with respect to teaching and learning and student access and success;
- Continue work toward strategic goals (in current and future Strategic Visioning and Planning);
- Increase resources and revenue generating operations and activities: Continuing Education programs, grant funded initiatives, summer conferences;
- Limit the impact to employees where possible;
- Maintain strong financial management, conservative budgeting practices, and adequate reserves to ensure long-term sustainability

Considerations:

Strategic priorities for fiscal year 2021-22

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

Enrollment:

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

Unfunded State Mandates:

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

Approved Building Funding:

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

Buildings and Facility Maintenance:

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

Real Estate Revenue:

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

Technology Investments:

All new buildings have extensive technology added, at a cost of more than \$3 million that must be maintained and replaced. In 2021, the College deployed and supported over 2000 PC computers and 300 laptop computers and expanded technology for streaming classrooms, remote instruction, and Wi-Fi hotspots. The annual costs for outside and contracted services for technology now exceeds \$1.3 million for software, cloud and related services.

Veterans Administration Dispute:

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

Process and Outcomes:

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

Approved funding requests.

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

State Aid:

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

Property Taxes:

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

Tuition:

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

General Fees:

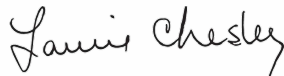
There are no proposed increases to general fee rates for 2021-22. The College will continue to look to methods such as indexing future technology fee increases to better align technology costs with fees.

Long-Term Outlook

As the College continues to manage through the COVID-19 pandemic, its long-term impacts are difficult to predict. However, the College has a long history of strong financial management, conservative budgeting practices and adequate levels of reserves, so we will remain well positioned to manage through this period of uncertainty.

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

Sincerely,



Laurie Chesley, Ph.D.

President

Exhibit: 5
April 14, 2021
Budget Committee Meeting
Pages 1-23

April 2021 Budget Committee Meeting

- Fund Types & Attributes
- Current Year General Fund Update
- Proposed 2021-22 General Fund Budget
- Revenue/Expenditure Forecast [REF: G.1]
- General Fund Revenue History
- Property Taxes
- State's Funding Formula
- Enrollment History and Trends
- Oregon Community Colleges Tuition and Fees Comparison
- Federal Stimulus Funding



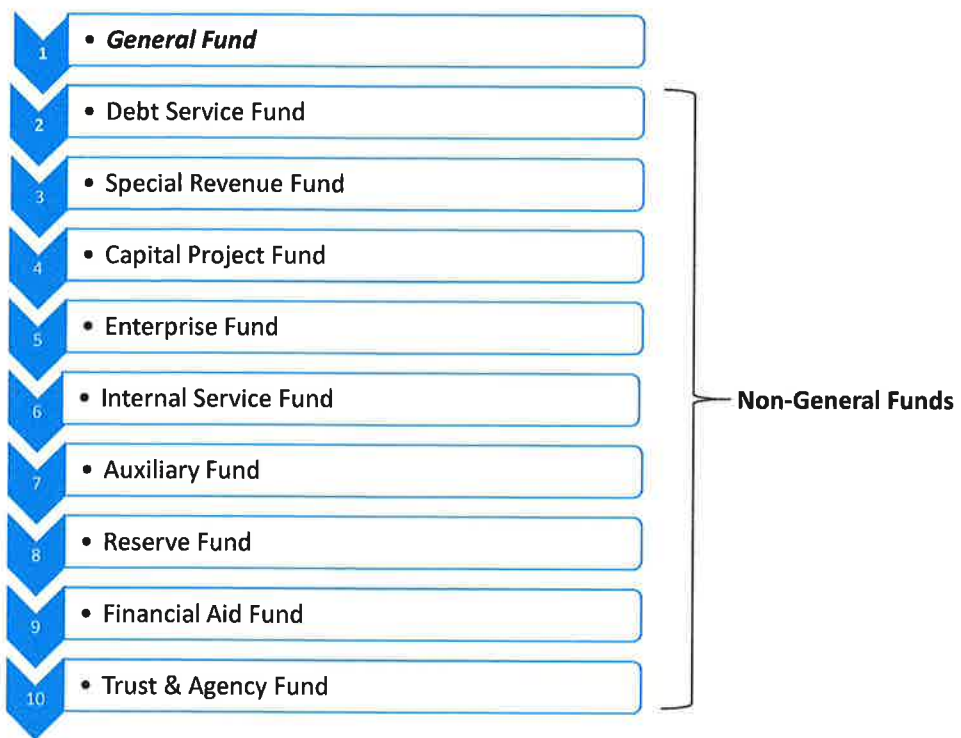
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Fund Types & Attributes

- The College has ten main budgetary fund types.
- Each fund has a specific purpose & activity as defined by local budget law and governmental accounting standards.
- General Fund: Primary objective is the precision of revenue and expense forecasting and tracking as a means of developing the operating budget within the context of a balanced operating position.
- Non-General Funds: Primary budget objective is to ensure adequate appropriation authority and compliance of specific funding restrictions and operating parameters.

Main Fund Types



General Fund Definition

- The *General Fund* is the College's primary operating fund. It accounts for the financial operations of the College except those activities designated or required to be accounted for in a specific fund type or programs accounted for in their own discrete fund.

Revenue/Expenditure Forecast

- Identify financial trends early when there is time to plan and make changes
- Understand the long-term effects of budget decisions
- Required by Board policy and accreditation standards
- Recommended by bond rating companies [*COCC's current underlying S&P rating of AA was affirmed 3/25/21*]

S&P Global Rating Action:

S&P Global Ratings affirmed its 'AA' long-term rating on Central Oregon Community College District's full faith and credit obligations and its 'AA' underlying rating on the district's general obligation (GO) bonds. The outlook is stable.

Credit overview:

The rating reflects our view of the district's:

- *Large service area with extremely strong market value per capita;*
- *Long track record of maintaining good-to-strong reserves, reinforced by a minimum reserves policy;*
- *Good financial policies and practices; and*
- *Low-to-moderate overall net debt burden.*

✓ *Partly offsetting the above strengths, in our view, is the district's long trend of declining enrollment.*

General Fund: 2020/21 Budget vs. Projected

General Fund		Fiscal Year 2020/21				
Budget vs. Projected						
	%	Budget	%	Projected	Change \$	Change %
Revenue and Support:						
1. State Aid	17%	\$ 8,075,000	19%	\$ 8,312,475	\$ 237,475 a	2.9%
Property Taxes						
2. Current Year Taxes	39%	18,554,000	43%	18,695,940	141,940 b	0.8%
3. Prior Year Taxes	1%	475,000	1%	464,696	(10,304) b	-2.2%
Total Public Resources (1,2,3)	57%	27,104,000	63%	27,473,111	369,111	1.4%
4. Tuition	32%	15,041,000	31%	13,589,960	(1,451,040) c	-9.6%
5. Fees	6%	2,898,000	6%	2,839,828	(258,172) c	-8.9%
Other Revenue & Transfers-in						
6. Interest/Program/Miscellaneous	0.5%	220,000	0.3%	149,839	(70,161) d	-31.9%
7. Transfers-in	4%	2,100,000	0%	0	(2,100,000) e	-100.0%
8. Subtotal	100%	\$ 47,363,000	100%	\$ 43,852,739	\$ (3,510,261)	-7%
Expenditures:						
9. Salaries	49%	\$ 24,453,928	51%	\$ 22,132,686	\$ (2,321,242) f	-9.5%
10. Payroll Assessments	32%	15,802,046	31%	13,753,534	(2,048,512) f	-13.0%
11. Material & Services	16%	7,819,603	14%	5,989,907	(1,829,696) g	-23.4%
12. Capital Outlay	0.3%	140,000	0.2%	107,250	(32,750) h	-23.4%
13. Transfers-out	4%	1,840,620	4%	1,840,620	-	0.0%
14. Subtotal	100%	\$ 50,056,197	100%	\$ 43,823,997	\$ (6,232,200)	-12.5%
15. Expenditure Underutilization						
16. Operating Surplus (Deficit)		\$ (2,693,197)		\$ 28,742	\$ 2,721,939	101.1%
17. Transfers-out: Supplemental				600,000		
18. Surplus (Deficit)		\$ (2,693,197)		\$ (571,258)	\$ 2,121,939	78.8%
19. Ending Balance 06/30			13.1%	\$ 5,758,742		
20. Required 10% Reserve Requirement			10.0%	\$ 4,382,400		

Notes:

- a 2019/21 Biennium CCSF projected at \$640.9M (budgeted at \$640.9M).
- b Current year actual imposed property tax growth rate +5.7% (budgeted at +5.25%). Received property levy from Lake Co.
- c Current year projected annualized weighted credits purchased -10.4% (-11.2% FT, -12.1% WT, -7.3% ST), budgeted -3%.
- d Reduced program fees and miscellaneous due to remote instruction and operations.
- e Budgeted transfers-in from other non-general fund accounts.
- f Staff vacancies, furloughs, layoffs and open positions.
- g Health insurance cap rate +2.2% (budgeted at +3.75%), net of plan savings, insurance opt-outs, and staff vacancies.
- h Assumes operating contingency of \$800K remains uncommitted and non-essential spending is maintained.
- i Budgeted capital outlay.
- j Budgeted transfers out to other non-general fund accounts.

Key Revenue and Expenditure Assumptions

Key Revenue Assumptions:	2021/22	2022/23	2023/24	2024/25
▪ State Aid- CCSF \$640.9M (+13%) 2019/21 Biennium, and \$673M (+5%) 2021/23 Biennium and \$707M (+5%) 2023/25 Biennium.	\$8.5M	\$8.1M	\$8.4M	\$7.8M
▪ Current Year Property Tax Revenue growth rates	5.6%	5.6%	5.5%	5.5%
▪ Tuition Rate Increases per credit- <ul style="list-style-type: none"> ○ In-District ○ Non-Resident Veteran ○ Out-of-District/Border State ○ Out-of-State/International 	\$0.00 (0%)	\$3.30 (3%)	\$3.40 (3%)	\$3.50 (3%)
	\$0.00 (0%)	\$3.90 (3%)	\$4.00 (3%)	\$4.20 (3%)
	\$0.00 (0%)	\$4.60 (3%)	\$4.70 (3%)	\$4.90 (3%)
	\$0.00 (0%)	\$9.50 (3%)	\$9.80 (3%)	\$10.10 (3%)
▪ General Fees- <ul style="list-style-type: none"> ○ Technology Fee Increases per credit ○ Student Fees (Activity & Green Energy) 	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00
▪ Enrollment- Changes in annualized paid credits	4.0%	4.0%	4.0%	1.5%
▪ Transfers-in (transfers to the GF from other funds)	\$3.1M	\$2.0M	\$2.0M	\$2.0M
Key Expenditure Assumptions:				
▪ Salary Increases- <ul style="list-style-type: none"> ○ Faculty ○ Classified ○ Administrators/PNM 	3.0%	3.0%	3.0%	3.0%
	3.0%	3.0%	3.0%	3.0%
	3.0%	3.0%	3.0%	3.0%
▪ Health Insurance rate increases	3.75%	3.75%	4.0%	4.0%
▪ PERS rate as % of payroll	32.0%	32.1%	35.2%	35.3%
▪ Operating costs (e.g., utilities, services, insurance) inflation adjustment	0%	3%	3%	3%
▪ Transfers-out (transfers to other funds from the GF)	\$1.6M	\$2.8M	\$3.1M	\$3.2M

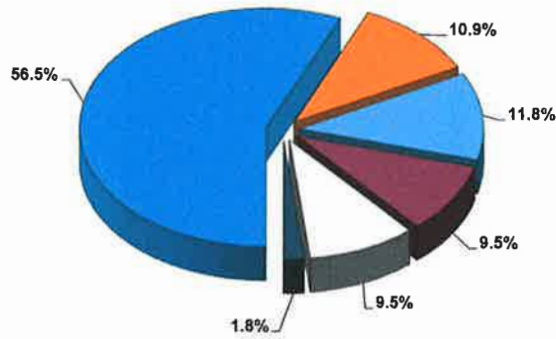
General Fund Budget Expenditure Summary

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	Change %
	FY 2020/21	FY 2021/22		
Expenditures by Function				
Instruction	\$ 23,280,026	\$ 23,626,702	\$ 346,676	1.5%
Instructional Support	4,545,807	4,803,247	257,440	5.7%
Student Services	5,254,119	5,480,467	226,348	4.3%
College Support Services	6,256,955	5,937,890	(319,065)	-5.1%
Campus Services	4,927,199	4,773,815	(153,384)	-3.1%
Information Technology Services	4,697,012	4,776,262	79,250	1.7%
Contingency and Financial Aid	1,095,079	912,897	(182,182)	-16.6%
Total General Fund Expenditures	<u>\$ 50,056,197</u>	<u>\$ 50,311,280</u>	<u>\$ 255,083</u>	<u>0.5%</u>

	CURRENT BUDGET	PROPOSED BUDGET	\$ Change	Change %
	FY 2020/21	FY 2021/22		
Expenditures by Object Classification				
Salaries	\$ 24,453,928	\$ 24,531,937	\$ 78,009	0.3%
Payroll Assessments	15,802,046	15,933,855	131,809	0.8%
Materials & Services	7,819,603	8,118,275	298,672	3.8%
Capital	140,000	140,000	-	0.0%
Transfers-Out	1,840,620	1,587,213	(253,407)	-13.8%
Total General Fund Expenditures	<u>\$ 50,056,197</u>	<u>\$ 50,311,280</u>	<u>\$ 255,083</u>	<u>0.5%</u>

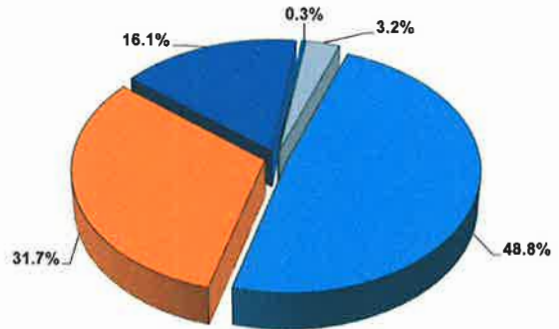
General Fund Expenditures – 2021/22

Expenditures by Function



- Instruction/Instructional Support
- Student Services
- College Support Services
- Campus Services
- Information Technology
- Misc.

Expenditures by Object Classification



- Salaries
- Payroll Assessments
- Materials & Services
- Capital Outlay
- Transfers-out

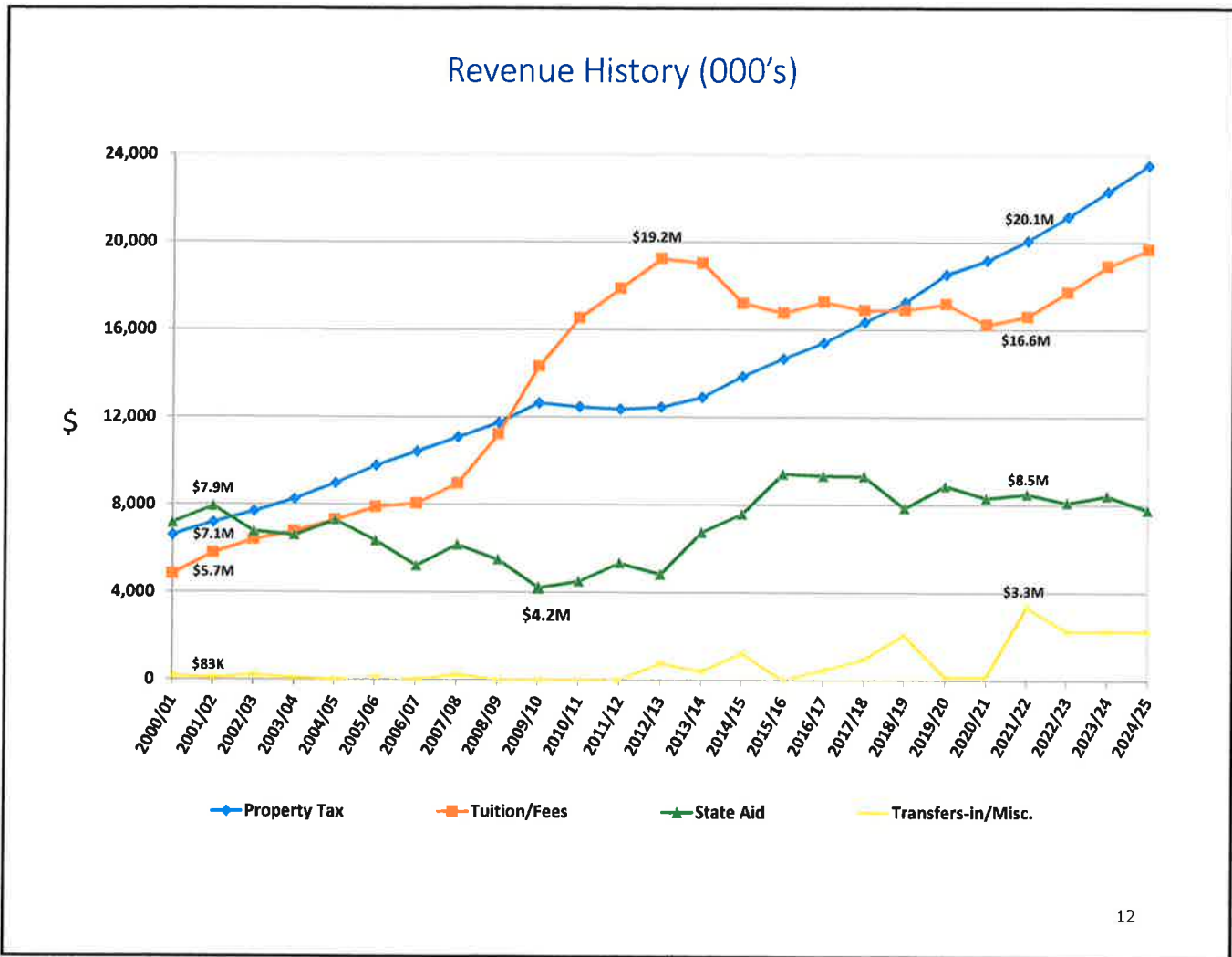
General Fund Budget Changes (≥10%)

#	Department	CURRENT Budget	PROPOSED Budget	\$ Change	% Change	Key Changes
1	Culinary Program Office	\$ 41,550	\$ 50,755	\$ 9,205	22.2%	Probation Increase
2	Philosophy	\$ 18,894	\$ 26,742	\$ 7,848	41.5%	Increase part time faculty budget
3	Criminal Justice	\$ 263,777	\$ 226,983	\$ (36,794)	-13.9%	Reduction in staff
4	Geography	\$ 138,006	\$ 23,203	\$ (114,803)	-83.2%	Reduction in staff
5	Political Science	\$ 21,798	\$ 24,544	\$ 2,746	12.6%	Increase part time faculty budget
6	Psychology	\$ 431,523	\$ 493,913	\$ 62,390	14.5%	Increase full time faculty budget
7	Regional Svcs. & Madras Campus Op.	\$ 244,214	\$ 215,154	\$ (29,060)	-11.9%	Reduction in staff
8	Regional Svcs. & Prmvl Campus Op.	\$ 259,473	\$ 216,067	\$ (43,406)	-16.7%	Reduction in staff
9	Medical Assisting	\$ 234,319	\$ 261,690	\$ 27,371	11.7%	Increase part time faculty budget
10	CIS Office	\$ 38,906	\$ 49,495	\$ 10,589	27.2%	Increase in part time position
11	Nursing Assistant	\$ -	\$ 94,544	\$ 94,544	100.0%	Establish new department
12	Manufacturing Processes	\$ 392,793	\$ 515,731	\$ 122,938	31.3%	Add new full time position
13	Apprenticeship	\$ 17,466	\$ 23,074	\$ 5,608	32.1%	Increase part time faculty budget
14	Structural Fire Science	\$ 204,106	\$ 307,211	\$ 103,105	50.5%	Increase part time faculty budget
15	Geographical Information Systems	\$ 117,274	\$ 137,657	\$ 20,383	17.4%	Increase part time faculty budget
16	Convocation	\$ 31,271	\$ 3,500	\$ (27,771)	-88.8%	Split Convocation and Commencement budget
17	Plan/Eval/Accreditation	\$ 28,876	\$ 23,876	\$ (5,000)	-17.3%	Reduced transfer-out
18	eLearning and Academic Technology	\$ 482,276	\$ 714,767	\$ 232,491	48.2%	Add new full time positions
19	Instructional Deans	\$ 944,248	\$ 1,048,578	\$ 104,330	11.0%	Add new full time position
20	Admissions	\$ 1,068,189	\$ 1,178,629	\$ 110,440	10.3%	Add new full time position
21	Commencement	\$ -	\$ 27,771	\$ 27,771	100.0%	Establish new department
22	Student Outreach & Contact	\$ 371,347	\$ 307,504	\$ (63,843)	-17.2%	Reduction in staff
23	Diversity and Inclusion	\$ 315,376	\$ 369,472	\$ 54,096	17.2%	Add new part time position
24	Club Sports	\$ 276,271	\$ 162,671	\$ (113,600)	-41.1%	Reduction in staff
25	Disability Services	\$ 287,704	\$ 362,196	\$ 74,492	25.9%	Add new full time position
26	Placement Testing	\$ 114,021	\$ 156,788	\$ 42,767	37.5%	Add new part time position
27	Campus Public Safety	\$ 1,026,593	\$ 796,785	\$ (229,808)	-22.4%	Reduction in staff
28	Human Resources	\$ 664,950	\$ 786,152	\$ 121,202	18.2%	Add new Director position
29	Chief Financial Officer	\$ 560,894	\$ 501,372	\$ (59,522)	-10.6%	Reduction in staff
30	Liability and Other Insurance	\$ 126,764	\$ 214,409	\$ 87,645	69.1%	Increase insurance expense and new transfer-out
31	Vice President for Administration	\$ 390,537	\$ 140,427	\$ (250,110)	-64.0%	Reduction in staff
32	Custodial Services	\$ 1,401,865	\$ 1,221,665	\$ (180,200)	-12.9%	Reduction in staff
33	Fire & Boiler Insurance	\$ 146,042	\$ 187,266	\$ 41,224	28.2%	Increase insurance expense
34	Plant Additions	\$ 157,149	\$ -	\$ (157,149)	-100.0%	Remove transfer-out
35	Financial Aid Transactions	\$ 295,079	\$ 112,897	\$ (182,182)	-61.7%	Remove transfer-out

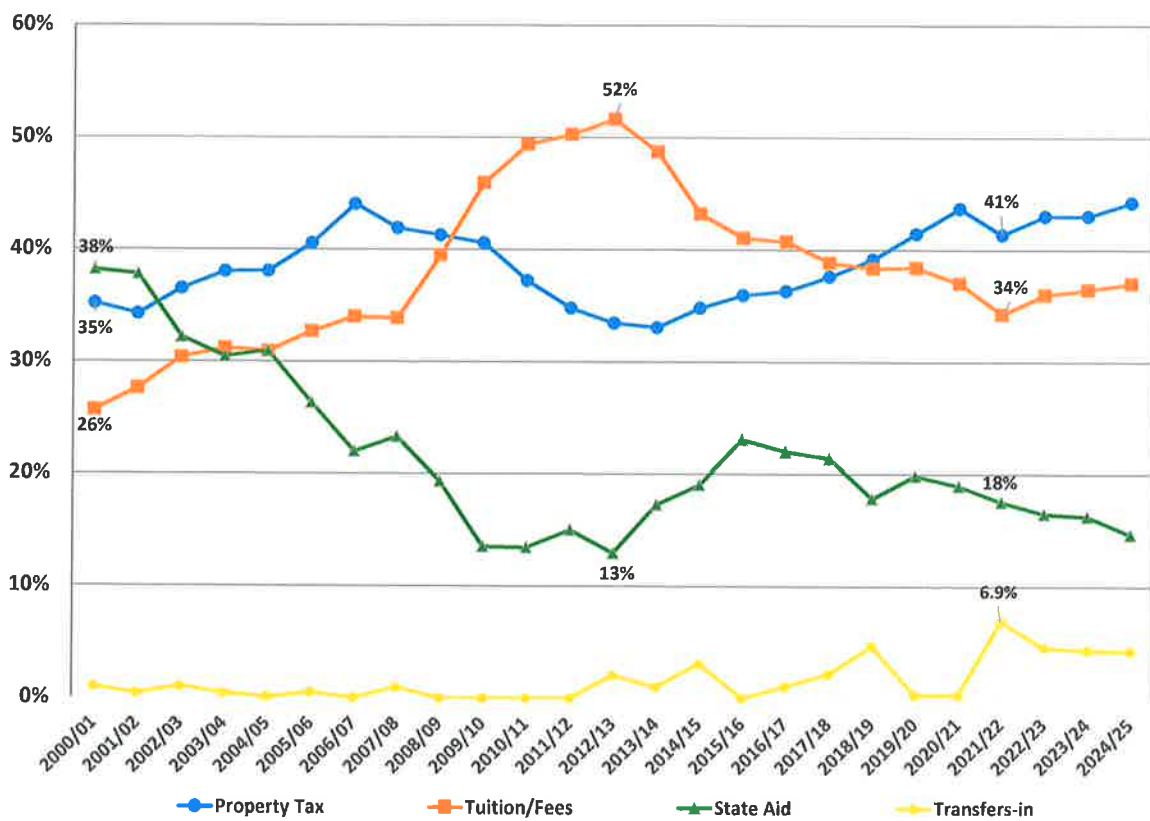
General Fund Revenue/Expenditure Forecast (G.1)

Proposed Budget FY 2021-22
In Thousands (000's)

	2015/17 BIENNIUM		2017/19 BIENNIUM		2019/21 BIENNIUM		2021/23 BIENNIUM		2023/25 BIENNIUM	
	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Projected 2020/21	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25
Revenue and Support:										
1. State Aid:	\$ 9,411	\$ 9,321	\$ 9,299	\$ 7,847	\$ 8,868	\$ 8,312	\$ 8,497	\$ 8,105	\$ 8,421	\$ 7,773
Property Taxes										
2. Current Year Taxes	14,221	15,010	15,953	16,884	17,906	18,686	19,605	20,702	21,841	23,042
3. Prior Year Taxes	458	386	401	371	626	465	459	463	468	472
4. Total Public Resources (1,2,3)	24,090	24,717	25,653	25,102	27,400	27,473	28,560	29,270	30,730	31,288
5. Tuition	14,986	15,228	14,900	14,633	14,645	13,590	14,134	15,140	16,218	16,955
6. Fees	1,778	2,045	1,985	2,270	2,535	2,640	2,478	2,577	2,680	2,720
Other Revenue & Transfers-in										
7. Interest / Program / Miscellaneous	10	213	220	177	151	150	242	243	246	247
8. Transfers-in	0	232	730	1,891	0	0	3,100	2,000	2,000	2,000
9. Subtotal	\$ 40,864	\$ 42,435	\$ 43,488	\$ 44,073	\$ 44,731	\$ 43,853	\$ 48,513	\$ 49,230	\$ 51,874	\$ 53,210
Expenditures:										
10. Salaries	\$ 21,091	\$ 21,790	\$ 22,345	\$ 22,267	\$ 22,184	\$ 22,133	\$ 24,103	\$ 24,826	\$ 25,570	\$ 26,338
11. Payroll Assessments	11,540	12,040	13,000	13,244	13,887	13,754	15,376	15,914	17,198	17,816
12. Materials & Services	5,152	5,662	5,712	5,968	5,303	5,991	7,215	7,334	7,516	7,703
13. Capital Outlay	186	212	220	172	196	107	140	140	140	140
14. Transfers-out Operating	2,602	2,659	2,151	2,344	1,774	1,841	1,587	2,768	3,064	3,181
15. Subtotal	\$ 40,571	\$ 42,363	\$ 43,428	\$ 43,995	\$ 43,344	\$ 43,824	\$ 48,421	\$ 50,981	\$ 53,489	\$ 55,177
16. Operating Surplus (Deficit)	\$ 293	\$ 72	\$ 60	\$ 78	\$ 1,387	\$ 28	\$ 92	\$ (1,751)	\$ (1,615)	\$ (1,967)
17. Transfers-out Supplemental				500	500	600				
18. Surplus (Deficit)	\$ 293	\$ 72	\$ 60	\$ (422)	\$ 887	\$ (572)	\$ 92	\$ (1,751)	\$ (1,615)	\$ (1,967)
19. Ending Balance 06/30					13.1%	\$ 5,758	\$ 5,851	\$ 4,100	\$ 2,485	\$ 517
20. Reserve Requirement (10%)					10.0%	\$ 4,382	\$ 4,842	\$ 5,098	\$ 5,349	\$ 5,518



Revenue History (% of General Fund Budget)



2020-21 Imposed Property Taxes

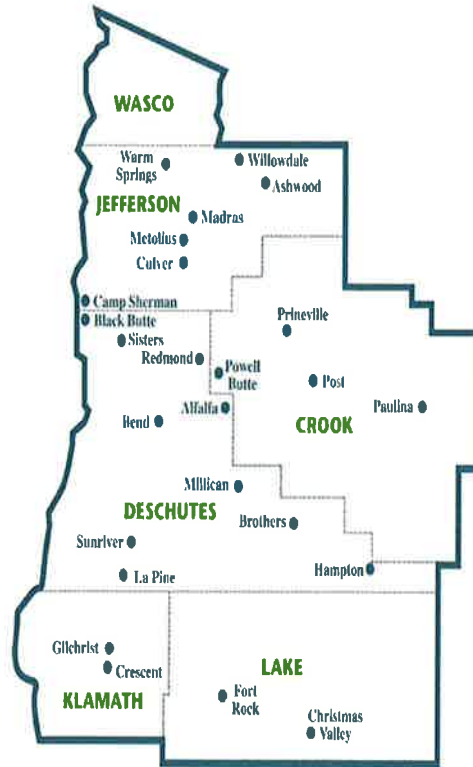
Reference: Property Tax Revenue [Source- Table 4a]

County	2020/21	%
Deschutes	\$16,597,072	84.1%
Crook	\$ 1,535,989	7.8%
Jefferson	\$ 1,182,010	6.0%
Klamath	\$ 271,174	1.4%
Lake*	\$ 138,310	0.7%
Wasco	\$ 7,309	0.0%
Total	\$19,731,864	100.0%

Permanent Rate: \$0.6204/\$1,000
 *Lake County Removed in FY 2021-22



Central Oregon Community College District



State's Funding Formula: Total Public Resources (TPR)

State Appropriation Levels for 2021-23 Biennium	GRB	DAS	COCC*	OCCA
Percentage Change from 2019-21 Biennium	0.0%	4.1%	5.0%	9.7%
CCSF Funding Levels for 2021-23 Biennium	\$641M	\$667M	\$673M	\$702M
Projected COCC State Aid for FY 2021-22	\$7.5M	\$8.3M	\$8.5M	\$9.3M

* Use for 2021-22 budget assumption



State CCSF
Appropriation



Community Colleges
CCSF Revenue



Property Tax
Levy Amount



Community Colleges
Property Tax Levy



Community Colleges
Total Public Resources



Categorical Funding

The legislative Community College Support Fund (CCSF) appropriation is reduced by the various categorical funding (set asides) as provided for in OAR 589-002-0120(5) and OAR 589-002-0130.

Amount	2021-23 Biennium	Type
\$ 2,371,475	Corrections Allocation	The allocation is equal to the prior year biennium allocation, increased or decreased by the same percentage as the overall CCSF appropriation.
\$ 300,000	Contracted Out-of-District (COD)	The allocation is equal to the college's number of reimbursable COD FTE from the current year multiplied by the statewide average amount of non-base community college support funds per weighted FTE for the current year.
\$ 1,930,204	Distance Learning	The allocation is equal to the prior biennium funding amount, increased or decreased by the same percentage as the overall CCSF appropriation.
<u>\$ 5,047,299</u>	Commission Strategic Fund	Currently calculated at 1.5% of the CCSF appropriation. This allocation is approved by CCWD and created by rule. The Oregon Presidents Council in conjunction with CCWD determine the details of this category.
\$ 9,648,978	Total	

Eligibility for Courses & Students

Student Eligibility:

Reimbursable Student

- Residents of the State of Oregon, Idaho, Washington, Nevada and California
- Oregon high school students attending community college (ORS 341.635(2))

Non-reimbursable Student

- International Student
- Residents outside of Oregon, Idaho, Washington, Nevada and California

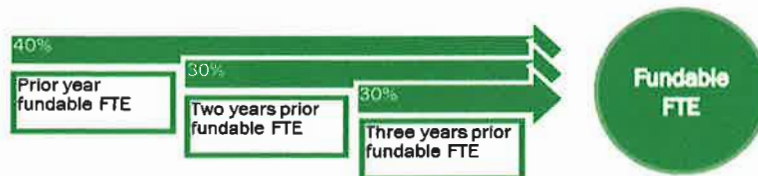
Course Eligibility:

Reimbursable courses

- Career technical education (CTE)
- Lower-division collegiate (LDC)
- Postsecondary remedial (PSR)
- Adult basic skills (ABS)
- Adult high school diploma (AHSD)
- Health/safety/workforce development

Non-reimbursable Courses

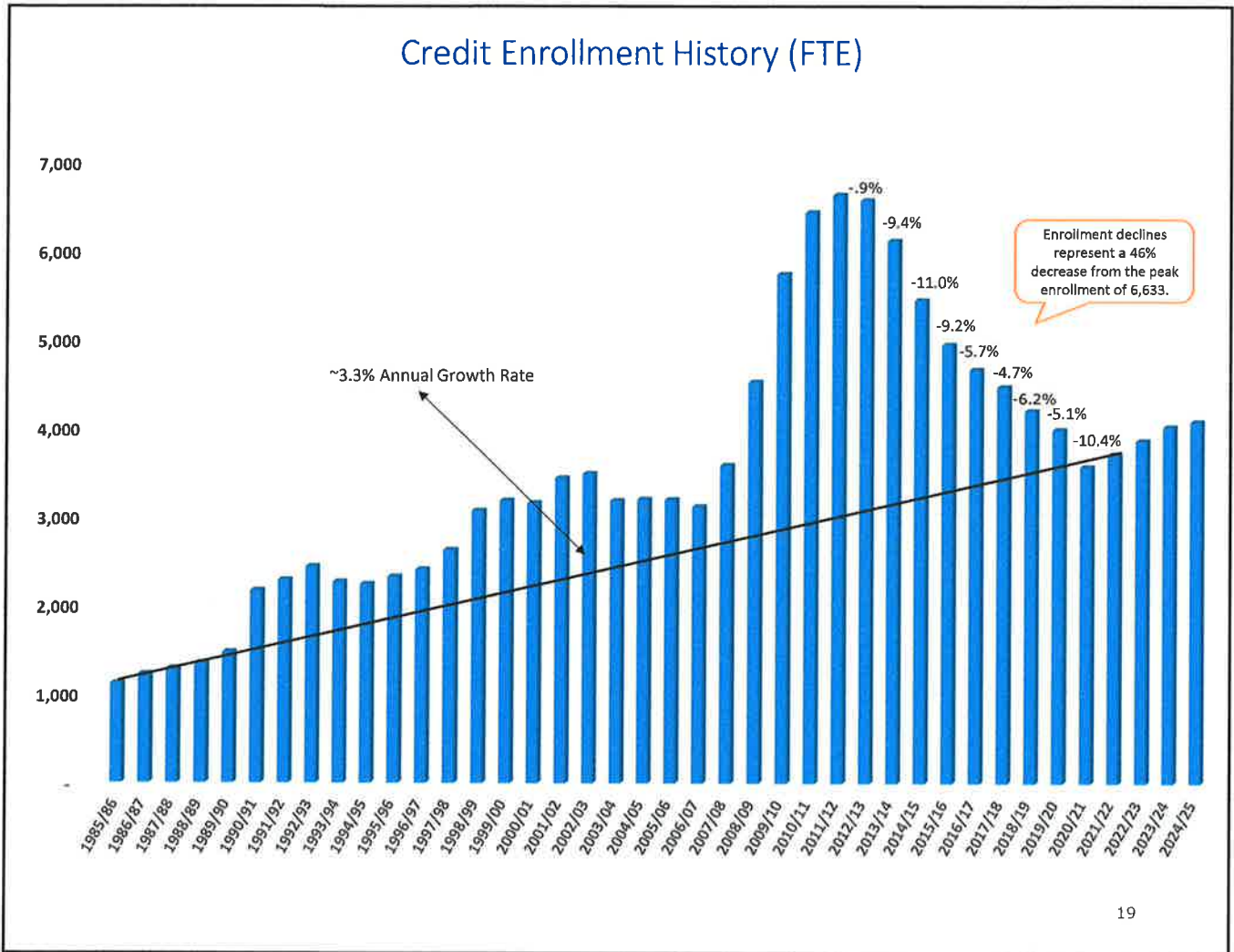
- Classes provided at a location outside the State of Oregon
- Non qualified classes (defined by state law)
- Hobby and recreation classes (ORS 341.626(2)(a))



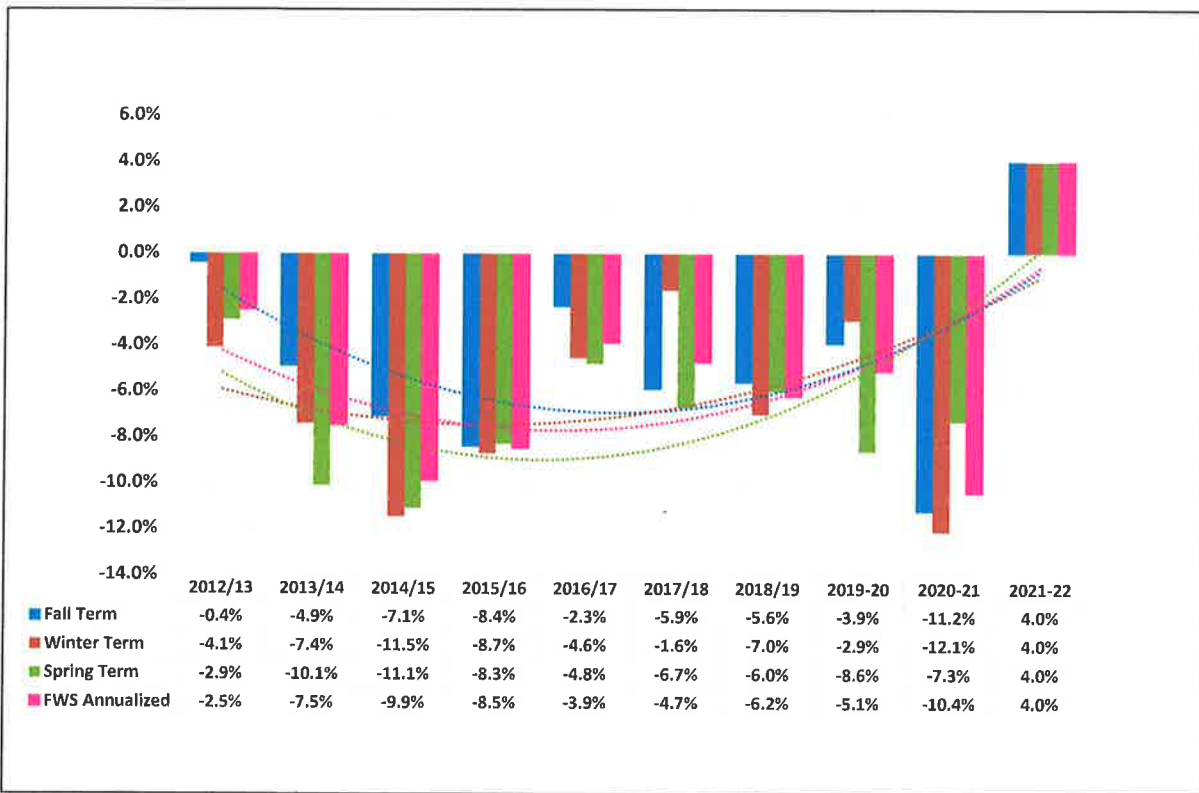
Imposed Property Taxes Impact On TPR

College	2020/21 Imposed Property Taxes			Fiscal Year 2020-21 TPR						
	% Change from 2019-20	County Certified Imposed Property Taxes	% of Total Property Taxes	Funded FTE	Total CCSF Allocation with Base	Total Public Resources Per FTE	Property Taxes Per FTE	CCSF Resources Per FTE	TPR Property Tax %	TPR CCSF %
Blue Mountain	5.8%	\$ 6,760,377	3%	1,646	\$ 4,886,726	\$ 7,074	\$ 4,106	\$ 2,968	58%	42%
Central Oregon	5.7%	\$ 19,731,863	10%	4,274	\$ 8,312,475	\$ 6,581	\$ 4,616	\$ 1,945	70%	30%
Chemeketa	4.6%	\$ 24,860,525	12%	9,288	\$ 34,860,693	\$ 6,430	\$ 2,677	\$ 3,753	42%	58%
Clackamas	5.2%	\$ 22,054,160	11%	6,252	\$ 18,485,461	\$ 6,484	\$ 3,527	\$ 2,957	54%	46%
Clatsop	4.6%	\$ 5,123,377	3%	1,290	\$ 4,268,733	\$ 7,283	\$ 3,973	\$ 3,310	55%	45%
Columbia Gorge	8.8%	\$ 1,396,789	1%	837	\$ 5,048,907	\$ 7,705	\$ 1,670	\$ 6,035	22%	78%
Klamath	5.0%	\$ 2,441,259	1%	1,861	\$ 10,485,536	\$ 6,948	\$ 1,312	\$ 5,636	19%	81%
Lane	4.1%	\$ 22,627,641	11%	7,514	\$ 25,882,974	\$ 6,456	\$ 3,012	\$ 3,445	47%	53%
Linn Benton	5.0%	\$ 9,581,577	5%	5,039	\$ 23,290,089	\$ 6,524	\$ 1,902	\$ 4,622	29%	71%
Mt. Hood	5.1%	\$ 14,443,541	7%	7,187	\$ 32,006,446	\$ 6,463	\$ 2,010	\$ 4,453	31%	69%
Oregon Coast	3.7%	\$ 1,424,992	1%	469	\$ 2,528,663	\$ 8,438	\$ 3,041	\$ 5,397	36%	64%
Portland	4.7%	\$ 40,427,848	20%	23,343	\$ 108,112,418	\$ 6,363	\$ 1,732	\$ 4,632	27%	73%
Rogue	5.5%	\$ 15,844,357	8%	4,105	\$ 11,132,235	\$ 6,572	\$ 3,860	\$ 2,712	59%	41%
Southwestern Oregon	3.7%	\$ 6,593,048	3%	2,137	\$ 8,082,018	\$ 6,866	\$ 3,085	\$ 3,781	45%	55%
Tillamook Bay	3.6%	\$ 1,421,623	1%	466	\$ 2,512,415	\$ 8,447	\$ 3,052	\$ 5,394	36%	64%
Treasure Valley	5.2%	\$ 2,784,321	1%	1,477	\$ 7,792,953	\$ 7,161	\$ 1,885	\$ 5,276	26%	74%
Umpqua	5.3%	\$ 4,316,802	2%	2,568	\$ 13,004,756	\$ 6,746	\$ 1,681	\$ 5,065	25%	75%
Totals	4.5%	\$201,834,101	100%	79,752	\$ 320,693,498					

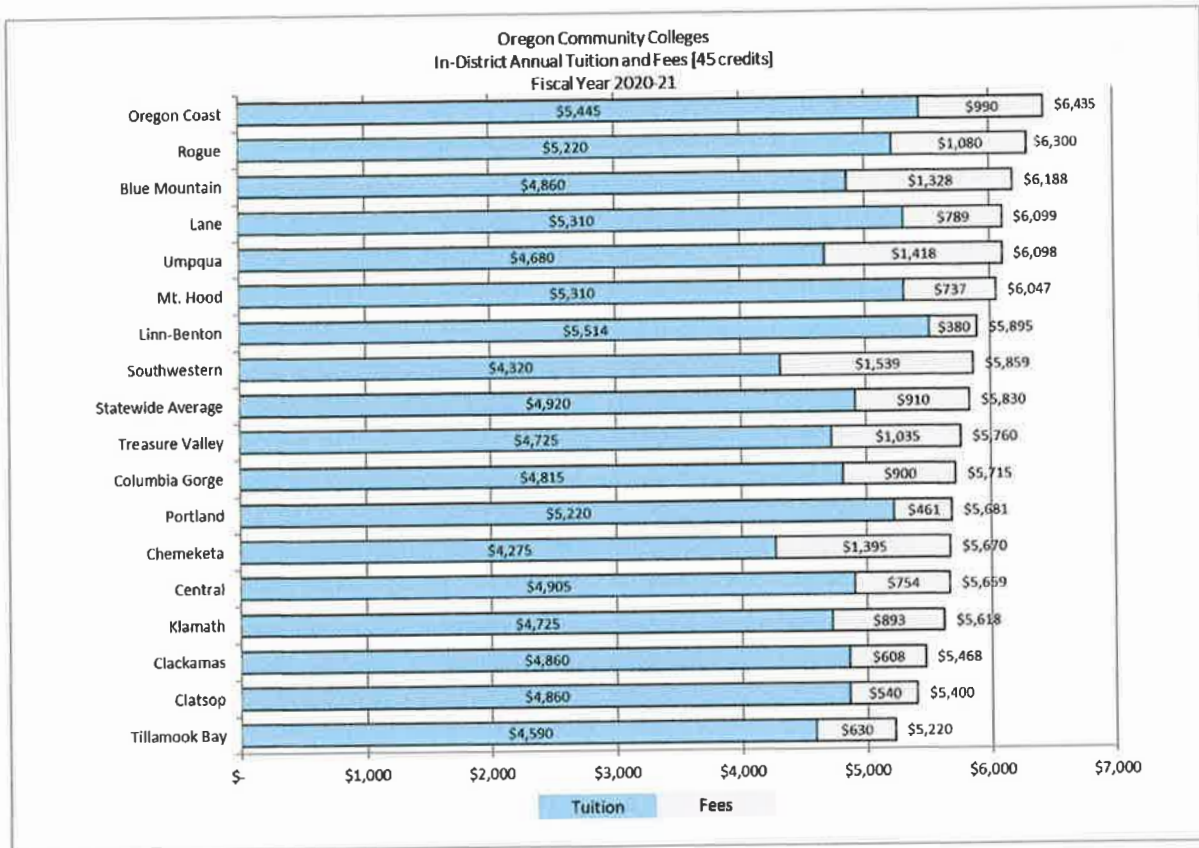
COCC's FTE % vs. CCSF % 5.4% 2.6%



History of General Fund Paid Credits



Oregon Community Colleges In-district Tuition and Fees 2020-21



Proposed 2021-22 Tuition & Fee Rates

Tuition Rates for fiscal year 2021-22				
Tuition Residency Categories	2020-21 Rates	\$ Assumption	% Assumption	2021-22 Rates
In-District	\$ 109.00	\$ -	0%	\$ 109.00
Non-Resident Veterans	\$ 131.00	\$ -	0%	\$ 131.00
Out-of-District/Border States	\$ 153.00	\$ -	0%	\$ 153.00
Out-of-State/International	\$ 318.00	\$ -	0%	\$ 318.00
General Fees for fiscal year 2021-22				
Fee Categories	2020-21 Rates	\$ Assumption	% Assumption	2021-22 Rates
Technology Fee	\$ 15.00	\$ -	0%	\$ 15.00
Student Activities Fee	\$ 1.50	\$ -	0%	\$ 1.50
Green Energy Fee	\$ 0.25	\$ -	0%	\$ 0.25
	\$ 16.75			\$ 16.75
Annual Cost Comparison [36 Credits]				
Tuition Residency Categories	2020-21 Rates Tuition/Fees	2021-22 Rates Tuition/Fees	Total Increase \$	Total Increase %
In-District	\$ 4,527.00	\$ 4,527.00	\$ -	0.0%
Non-Resident Veterans	\$ 5,319.00	\$ 5,319.00	\$ -	0.0%
Out-of-District/Border States	\$ 6,111.00	\$ 6,111.00	\$ -	0.0%
Out-of-State/International	\$ 12,051.00	\$ 12,051.00	\$ -	0.0%

Summary of Federal Stimulus Funding

	CARES Act		CRRSA Act		ARP Act	
	Student Portion	Institutional Portion	Student Portion	Institutional Portion	Student Portion	Institutional Portion
Full Name	The Coronavirus Aid, Relief, and Economic Security Act		The Coronavirus Response and Relief Supplemental Appropriations Act		The American Rescue Plan Act	
Total Amount for Higher Education	\$14.3 billion		\$22.7 billion		\$39.6 billion	
Timeframe for Use of Funds	March of 2020 through May of 2021		March of 2020 through January of 2022		TBD (likely one year)	
Unique Aspects	<ul style="list-style-type: none"> Highly Restrictive in Nature 50/50 requirement on student portion funds Focus on expenses related to remote learning and COVID supplies/PPE/Equipment 		<ul style="list-style-type: none"> Requirement on use of student funds (same allocation as CARES Act) Broadened definitions of eligible uses Includes Lost Revenue Recovery for Institutional Funds 		<ul style="list-style-type: none"> Guidance not out yet – TBD 	
COCC Portion	\$1.9M	\$1.6M	\$1.7M	\$5.0M	Est. \$5.6M	Est. \$5.6M

General Fund - Resources

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Function

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

General Fund - Requirements by Expenditure Category

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

General Fund - Requirements by Expenditure Category

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

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 PROPOSED Budget
Structural Fire Science	3.1	\$ 298,139	\$ 9,072	\$	\$	\$	\$ 307,211
Geographical Information Systems	0.4	132,111	5,546				137,657
Aviation Program	4.1	376,258	9,864				386,122
Military Science			1,250				1,250
Non-Destructive Testing			960				960
Regional Credit Instruction-Madras	0.1	3,240	1,120				4,360
Regional Credit Instruction-Prineville	0.1	3,240	225				3,465
Regional Credit Instruction-Redmond	0.1	3,240	4,800				8,040
Library Skills	0.3	38,024	500				38,524
Total Instruction	215.5	\$ 21,606,630	\$ 1,071,546	\$ -	\$ 948,526	\$ -	\$ 23,626,702
Instructional Support							
Office of VP of Instruction	3.3	\$ 405,196	\$ 45,269	\$	\$ 325,400	\$	\$ 775,865
Library	10.0	909,251	174,627	105,000			1,188,878
Convocation			3,500				3,500
Tutoring and Testing	12.1	604,125	6,461				610,586
Plan/Eval/Accreditation					23,876		23,876
Academic Computing Support	4.7	607,190	107,577				714,767
Instructional Deans	7.3	1,030,776	17,802				1,048,578
Curriculum & Assessment	2.0	222,589	6,900				229,489
ITS - Instructional Software			207,708				207,708
Total Instructional Support	39.4	\$ 3,779,127	\$ 569,844	\$ 105,000	\$ 349,276	\$ -	\$ 4,803,247

General Fund - Requirements by Expenditure Category

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

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2021-22 PROPOSED Budget
College Support Services							
Governing Board	0.5	\$ 49,575	\$ 47,303	\$	\$	\$	\$ 96,878
President's Office	1.6	397,758	22,829				420,587
Fiscal Services	6.8	687,904	15,350				703,254
Campus Public Safety	8.2	626,071	170,714				796,785
Human Resources	5.6	656,357	129,795				786,152
Mail Services	1.3	69,984	88,104				158,088
Marketing and Public Relations	4.8	659,464	150,152				809,616
Chief Financial Officer	3.8	474,328	27,044				501,372
Legal, Audit and Professional Svcs			83,183				83,183
Elections			29,355				29,355
General Institutional Support	N/A	322,000	171,633	35,000	70,000		598,633
Liability and Other Insurance			154,409		60,000		214,409
Institutional Effectiveness	3.2	350,973	34,129				385,102
Vice President for Administration	1.0	110,289	30,138				140,427
Organizational Development			6,590				6,590
College Advancement	0.3	49,298			158,161		207,459
Total College Support Services	37.1	\$ 4,454,001	\$ 1,160,728	\$ 35,000	\$ 288,161	\$ -	\$ 5,937,890

General Fund - Requirements by Expenditure Category

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

General Fund - Requirements by Expenditure Category

	<u>FTE</u>	<u>Personnel Services</u>	<u>Materials & Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers-Out</u>	<u>Contingency</u>	Fiscal Year 2021-22 PROPOSED Budget
Financial Aid							
Financial Aid Transactions		\$	\$ 112,897	\$	\$	\$	\$ 112,897
Total Financial Aid	<u>-</u>	<u>\$ -</u>	<u>\$ 112,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,897</u>
Contingency							
Contingency		\$	\$	\$	\$	\$ 800,000	\$ 800,000
Total Contingency	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
Total Expenses	<u>400.6</u>	<u>\$ 40,465,792</u>	<u>\$ 7,318,275</u>	<u>\$ 140,000</u>	<u>\$ 1,587,213</u>	<u>\$ 800,000</u>	<u>\$ 50,311,280</u>

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Central Oregon Community College
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 Fund: General Fund - 11001

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General Fund Summary - GEN

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	2,809,525	3,140,864	3,338,475	3,463,954	0	0
51101 Other Taxable Compensation	97,615	8,676	18,660	18,660	0	0
51102 Taxable Mileage Allowance	85,591	56,550	116,857	91,857	0	0
51200 Administrative Salaries P/T	13,657	39,546	0	0	0	0
51300 Faculty Salaries F/T	8,355,092	8,617,704	9,132,102	9,225,341	0	0
51400 Faculty Salaries P/T	1,565,374	1,461,624	1,712,187	1,712,263	0	0
51410 Adjunct Faculty	1,099,543	952,918	1,120,445	1,154,058	0	0
51500 Classified Salaries F/T	3,909,982	3,696,707	4,167,391	3,988,976	0	0
51600 Classified Salaries P/T	341,407	386,959	403,100	408,927	0	0
51700 Irregular Wages	840,332	682,940	888,732	885,422	0	0
51900 Prof. Non-Managerial - F/T	2,963,304	2,916,119	3,268,430	3,243,172	0	0
51910 Prof. Non-Managerial - P/T	185,136	223,182	287,549	339,307	0	0
52000 Payroll Assessments	13,244,212	13,886,453	15,802,046	15,933,855	0	0
61000 Materials and Supplies	1,195,205	1,037,088	1,325,001	1,328,141	0	0
62000 Outside and Contract	2,949,965	2,583,427	4,165,194	4,283,039	0	0
63000 Utilities	1,090,631	1,103,763	1,252,253	1,358,253	0	0
64100 Administrative Travel	141,858	95,714	188,206	189,024	0	0
64200 Professional Travel/Develop.	146,649	75,270	237,554	239,554	0	0
64300 Student Field Experience	45,446	21,424	100,758	100,758	0	0
65000 Repair and Replacement	71,173	34,918	126,180	126,180	0	0
66000 Insurance Expense	236,966	258,606	311,560	380,429	0	0
67000 Items for Resale	0	48	0	0	0	0
68000 Debt Expense	0	0	0	0	0	0
69000 Financial Aid	90,410	92,908	112,897	112,897	0	0
71000 Purchased Capital	67,699	96,734	35,000	35,000	0	0
74000 Library Capital	104,343	99,083	105,000	105,000	0	0
82000 Transfers Out	2,843,592	2,274,076	1,840,620	1,587,213	0	0
	<u>44,494,704</u>	<u>43,843,302</u>	<u>50,056,197</u>	<u>50,311,280</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Instructional Summary - AAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	136,619	158,800	225,360	301,609	0	0
51101 Other Taxable Compensation	875	0	0	0	0	0
51102 Taxable Mileage Allowance	84,383	55,836	116,857	91,857	0	0
51200 Administrative Salaries P/T	0	39,546	0	0	0	0
51300 Faculty Salaries F/T	8,234,046	8,494,681	9,005,388	9,093,882	0	0
51400 Faculty Salaries P/T	1,493,927	1,351,409	1,543,899	1,513,975	0	0
51410 Adjunct Faculty	1,099,543	952,378	1,120,445	1,154,058	0	0
51500 Classified Salaries F/T	740,075	652,167	707,500	716,863	0	0
51600 Classified Salaries P/T	160,434	150,676	153,926	129,449	0	0
51700 Irregular Wages	232,612	232,553	304,554	303,754	0	0
51900 Prof. Non-Managerial - F/T	163,741	89,330	59,644	61,434	0	0
51910 Prof. Non-Managerial - P/T	19,257	33,445	36,889	38,195	0	0
52000 Payroll Assessments	6,700,434	7,239,942	8,011,809	8,201,554	0	0
61000 Materials and Supplies	520,719	406,871	648,956	650,156	0	0
62000 Outside and Contract	138,568	122,835	202,530	200,512	0	0
64100 Administrative Travel	55,846	28,799	74,950	75,768	0	0
64200 Professional Travel/Develop.	52,056	21,776	77,905	77,905	0	0
64300 Student Field Experience	29,473	17,746	49,708	49,708	0	0
65000 Repair and Replacement	6,940	4,187	8,763	8,763	0	0
66000 Insurance Expense	8,449	9,291	8,734	8,734	0	0
67000 Items for Resale	0	39	0	0	0	0
71000 Purchased Capital	21,653	8,969	0	0	0	0
82000 Transfers Out	935,696	896,659	922,209	948,526	0	0
	<u>20,835,346</u>	<u>20,967,935</u>	<u>23,280,026</u>	<u>23,626,702</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Instructional Support Summary - CAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	803,555	878,474	925,212	1,089,985	0	0
51101 Other Taxable Compensation	3,000	3,000	2,000	2,000	0	0
51102 Taxable Mileage Allowance	44	0	0	0	0	0
51300 Faculty Salaries F/T	120,911	123,023	126,714	131,459	0	0
51400 Faculty Salaries P/T	57,422	97,487	131,152	161,152	0	0
51500 Classified Salaries F/T	395,627	442,368	461,089	426,770	0	0
51600 Classified Salaries P/T	31,258	57,080	66,012	68,004	0	0
51700 Irregular Wages	304,094	287,227	311,622	309,112	0	0
51900 Prof. Non-Managerial - F/T	178,962	200,668	216,600	217,165	0	0
51910 Prof. Non-Managerial - P/T	21,029	25,361	27,812	28,646	0	0
52000 Payroll Assessments	1,118,728	1,233,718	1,235,414	1,344,834	0	0
61000 Materials and Supplies	93,807	52,683	81,359	78,299	0	0
62000 Outside and Contract	414,313	412,677	454,192	444,192	0	0
64100 Administrative Travel	19,203	16,970	24,384	24,384	0	0
64200 Professional Travel/Develop.	14,937	8,614	22,969	22,969	0	0
65000 Repair and Replacement	2,347	0	0	0	0	0
71000 Purchased Capital	2,491	6,220	0	0	0	0
74000 Library Capital	104,343	99,083	105,000	105,000	0	0
82000 Transfers Out	204,875	258,276	354,276	349,276	0	0
	<u>3,890,947</u>	<u>4,202,931</u>	<u>4,545,807</u>	<u>4,803,247</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Student Services Summary - EAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	410,720	515,592	598,754	660,238	0	0
51101 Other Taxable Compensation	1,440	2,040	1,000	1,000	0	0
51102 Taxable Mileage Allowance	1,163	659	0	0	0	0
51200 Administrative Salaries P/T	13,657	0	0	0	0	0
51300 Faculty Salaries F/T	135	0	0	0	0	0
51400 Faculty Salaries P/T	14,025	12,308	37,136	37,136	0	0
51410 Adjunct Faculty	0	540	0	0	0	0
51500 Classified Salaries F/T	662,817	587,366	666,124	642,997	0	0
51600 Classified Salaries P/T	45,045	82,095	83,029	133,575	0	0
51700 Irregular Wages	92,252	63,890	109,744	109,744	0	0
51900 Prof. Non-Managerial - F/T	900,891	879,967	989,636	978,763	0	0
51910 Prof. Non-Managerial - P/T	144,850	164,377	222,848	272,466	0	0
52000 Payroll Assessments	1,545,848	1,560,513	1,927,182	1,998,111	0	0
61000 Materials and Supplies	94,103	79,052	102,798	102,798	0	0
62000 Outside and Contract	311,288	253,768	354,750	382,521	0	0
64100 Administrative Travel	26,792	25,373	44,439	44,439	0	0
64200 Professional Travel/Develop.	29,834	11,215	49,648	49,648	0	0
64300 Student Field Experience	15,973	3,679	51,050	51,050	0	0
65000 Repair and Replacement	3,000	0	0	0	0	0
66000 Insurance Expense	12,205	11,405	14,731	14,731	0	0
82000 Transfers Out	1,250	1,250	1,250	1,250	0	0
	<u>4,327,288</u>	<u>4,255,088</u>	<u>5,254,119</u>	<u>5,480,467</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

College Support Services Summary - GAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	1,074,436	1,160,070	1,150,739	1,034,623	0	0
51101 Other Taxable Compensation	90,800	2,136	15,660	15,660	0	0
51400 Faculty Salaries P/T	0	420	0	0	0	0
51500 Classified Salaries F/T	690,996	625,162	722,119	614,193	0	0
51600 Classified Salaries P/T	59,462	68,876	67,225	59,249	0	0
51700 Irregular Wages	131,849	44,304	50,273	50,273	0	0
51900 Prof. Non-Managerial - F/T	579,661	649,007	742,083	718,192	0	0
52000 Payroll Assessments	1,824,170	1,845,476	2,139,219	1,961,811	0	0
61000 Materials and Supplies	110,642	99,319	171,162	171,162	0	0
62000 Outside and Contract	804,944	768,422	739,736	759,736	0	0
63000 Utilities	2,226	3,125	3,816	3,816	0	0
64100 Administrative Travel	33,049	18,933	35,258	35,258	0	0
64200 Professional Travel/Develop.	20,316	25,368	32,426	34,426	0	0
65000 Repair and Replacement	938	0	300	300	0	0
66000 Insurance Expense	75,870	86,639	128,385	156,030	0	0
67000 Items for Resale	0	0	0	0	0	0
71000 Purchased Capital	29,122	24,597	35,000	35,000	0	0
82000 Transfers Out	135,521	217,916	223,554	288,161	0	0
	<u>5,664,003</u>	<u>5,639,771</u>	<u>6,256,955</u>	<u>5,937,890</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Plant Operations & Maint. Summary - JAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	93,739	97,034	100,939	103,968	0	0
51500 Classified Salaries F/T	976,750	949,082	1,139,164	1,089,305	0	0
51600 Classified Salaries P/T	45,209	28,232	32,908	18,650	0	0
51700 Irregular Wages	35,153	11,202	32,354	32,354	0	0
51900 Prof. Non-Managerial - F/T	169,601	120,406	182,354	173,723	0	0
52000 Payroll Assessments	1,029,181	978,789	1,254,129	1,175,389	0	0
61000 Materials and Supplies	343,420	390,432	267,893	272,893	0	0
62000 Outside and Contract	323,471	175,066	436,582	436,582	0	0
63000 Utilities	968,834	994,906	1,114,935	1,220,935	0	0
64100 Administrative Travel	1,165	543	2,227	2,227	0	0
64200 Professional Travel/Develop.	10,380	5,345	11,606	11,606	0	0
65000 Repair and Replacement	4,625	0	36,900	36,900	0	0
66000 Insurance Expense	139,302	149,995	158,059	199,283	0	0
68000 Debt Expense	0	0	0	0	0	0
71000 Purchased Capital	11,175	57,090	0	0	0	0
82000 Transfers Out	398,817	217,793	157,149	0	0	0
	<u>4,550,822</u>	<u>4,175,913</u>	<u>4,927,199</u>	<u>4,773,815</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Information Technology Svcs Summary - LAA

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
51100 Administrative Salaries F/T	290,455	330,894	337,471	273,531	0	0
51101 Other Taxable Compensation	1,500	1,500	0	0	0	0
51102 Taxable Mileage Allowance	0	55	0	0	0	0
51500 Classified Salaries F/T	443,718	440,562	471,395	498,848	0	0
51700 Irregular Wages	44,371	43,764	80,185	80,185	0	0
51900 Prof. Non-Managerial - F/T	970,447	976,742	1,078,113	1,093,895	0	0
52000 Payroll Assessments	1,025,850	1,028,014	1,234,293	1,252,156	0	0
61000 Materials and Supplies	32,514	8,732	52,833	52,833	0	0
62000 Outside and Contract	957,381	850,659	1,177,404	1,259,496	0	0
63000 Utilities	119,572	105,733	133,502	133,502	0	0
64100 Administrative Travel	5,803	5,096	6,948	6,948	0	0
64200 Professional Travel/Develop.	19,125	2,951	43,000	43,000	0	0
65000 Repair and Replacement	53,322	30,731	80,217	80,217	0	0
66000 Insurance Expense	1,140	1,276	1,651	1,651	0	0
67000 Items for Resale	0	9	0	0	0	0
71000 Purchased Capital	3,257	-143	0	0	0	0
82000 Transfers Out	485,251	0	0	0	0	0
	<u>4,453,706</u>	<u>3,826,575</u>	<u>4,697,012</u>	<u>4,776,262</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Misc. General Fund Activity Summary - ZZZ

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
62000 Outside and Contract	0	0	800,000	800,000	0	0
69000 Financial Aid	90,410	92,908	112,897	112,897	0	0
82000 Transfers Out	682,182	682,182	182,182	0	0	0
	<u>772,592</u>	<u>775,090</u>	<u>1,095,079</u>	<u>912,897</u>	<u>0</u>	<u>0</u>

Summary of General Fund Interfund Transfers		
Interfund Transfers-in		
Programs / Funds	2021-22 Budget	Purpose of Transfer
Summer Term Program/Auxiliary Fund	\$200,000	Support for instruction
PERS Reserve/Reserve Fund	300,000	Support for staff costs
Retiree Benefits/Reserve Fund	130,000	Support for staff costs
Partnership Collaborations/Auxiliary Fund	200,000	Support for facilities.
CARES Funding	2,270,000	Institutional Support from CRSSA
Total General Fund Transfers-in	\$3,100,000	
Interfund Transfers-out		
Department/Function	2021-22 Budget	Purpose of Transfer
Instruction	\$948,525	Support for community learning, adult basic education programs, and SBDC.
Instructional Support	349,276	Faculty professional development, sabbatical, accreditation, instructional equipment, and ABE staff development.
Student Services	1,250	Student Honors.
College Support Services	288,161	Classified and administrative development and foundation support
Total General Fund Transfers-out	\$1,587,212	

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

4/8/2021

		Oct-20						
		S	M	T	W	T	F	S
OCT 16	Release 2021-22 online budget forms and payroll assessment costs.					1	2	3
		4	5	6	7	8	9	10
OCT 22	<u>Board Meeting.</u>	11	12	13	14	15	16	17
		18	19	20	21	22	23	24
OCT 30	Send new 2021-22 Technology Project Requests requiring General Fund support to ITS (<i>to ensure adequate review time</i>).	25	26	27	28	29	30	31

		Nov-20						
		S	M	T	W	T	F	S
NOV 16	<u>Board Meeting.</u>							
		1	2	3	4	5	6	7
NOV 30	Department prioritized 2021-22 General Fund budget requests (including Technology Project Request Forms if applicable) due to SLT members.	8	9	10	11	12	13	14
		15	16	17	18	19	20	21
		22	23	24	25	26	27	28
		29	30					

		Dec-20						
		S	M	T	W	T	F	S
DEC 9	<u>Board Meeting.</u>							
				1	2	3	4	5
DEC 14	Divisional prioritized 2021-22 General Fund budget requests (including Technology Project Forms if applicable) due to the President.	6	7	8	9	10	11	12
		13	14	15	16	17	18	19
DEC 18	2021-22 General Fund budget requests (including Technology Project Requests if applicable) due to FIAT chair.	20	21	22	23	24	25	26
		27	28	29	30	31		

		Jan-21						
		S	M	T	W	T	F	S
JAN 8	Capital technology project requests due to ITS.							
							1	2
JAN 13	<u>Board Meeting.</u> Mid-year financial forecast presentation. Discussion of 2021-22 key budget development assumptions.	3	4	5	6	7	8	9
		10	11	12	13	14	15	16
JAN 25	Department prioritized 2021-22 Capital budget requests (including Technology Project Request forms, (if applicable) due to SLT members.	17	18	19	20	21	22	23
		24	25	26	27	28	29	30
		31						

		Feb-21						
		S	M	T	W	T	F	S
FEB 5	Departmental prioritized 2021-22 Capital budget requests due to President.							
			1	2	3	4	5	6
FEB 8	FIAT prioritized list of 2021-22 General Fund budget requests due to President.	7	8	9	10	11	12	13
		14	15	16	17	18	19	20
FEB 10	<u>Board Meeting</u>	21	22	23	24	25	26	27
		28						
FEB 12	All 2021-22 Capital budget requests (including Technology Project Requests (if applicable) due to FIAT chair							

		Mar-21						
		S	M	T	W	T	F	S
MAR 10	<u>Board Meeting</u>							
			1	2	3	4	5	6
MAR 19	Publish : First notice of the Budget Committee Meeting	7	8	9	10	11	12	13
		14	15	16	17	18	19	20
MAR 26	Non-General Fund budget changes due to Fiscal Services.	21	22	23	24	25	26	27
		28	29	30	31			
MAR 29	Publish: Second notice of the Budget Committee Meeting							

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

4/8/2021

- APR 9 FIAT prioritized list of 2021-22 Capital budget requests due to President.
- APR 14 **Board & Budget Committee Meetings.** Updated Financial Forecast presentation with initial budget message and discussion.
- APR 26 President releases approved list of approved 2021-22 Capital budget requests.

Apr-21						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

- MAY 12 **Board & Budget Committee Meetings.** Continue budget review and discussion. Consider approval of 2021-22 budget.
- MAY 17 Email to Bulletin: Notice of Budget Hearing (including summaries).
- MAY 21 Publish Notice of Budget Hearing (including summaries)

May-21						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- JUN 9 **Board Meeting.** Budget hearing to adopt budget, make appropriations, and levy taxes.

Jun-21						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- JUL 14 **Board Meeting.**
- JUL 15 Property tax levy and appropriation resolutions due to the County Assessors.

Jul-21						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31