



CENTRAL OREGON
COMMUNITY COLLEGE
Board of Directors' Meeting – AGENDA
Wednesday, April 8, 2026 – 5:45 PM
Boyle Education Center Boardroom / YouTube

TIME**	ITEM	ENC.*	ACTION	PRESENTER
5:45 p.m.				
	I. Call to Order			Skatvold
	II. Native Lands Acknowledgement	2a.1*		Skatvold
	III. Roll Call			Alberg
	IV. Agenda Changes			Skatvold
	V. Information Item			
	1. All–Oregon Academic Team			Bevington Drungil
	VI. New Business			
	1. Faculty Recognition			Hamlin/Boehme ^A
	a. Tenure	6a.1–2*	X	
	b. Promotion	6b.1–5*	X	
	c. Sabbatical	6c.1–2*		
	d. Emeritus Status for Retiring Faculty	6d.1*	X	
	2. Emeritus Status for Retiring Administrators	6e.1–2*	X	Boehme ^A
	VII. Adjourn to Budget Committee Meeting			
	1. Budget Committee Meeting	7a,b,c*		Harr
	VIII. Adjourn to Open Session			Skatvold
	IX. Public Comment			
	X. Consent Agenda***			
	1. Regular Meeting Minutes (3.11.26)	10a.1–6*	X	Matthews ^A
	XI. Information Items			
	1. Monthly Budget Status	11a.1–4*		LaLonde ^A
	2. New Hire Reports	11b.1–2*		Boehme ^A
	XII. New Business			
	1. Prineville Campus A/V System Upgrade	12a.1*	X	Boehme ^A
	2. 2026–27 Tuition and Fee Rates	12b.1–2*	X	LaLonde/Moore ^A
	3. Employer Incentive Fund Deposit	12c.1–2*	X	LaLonde ^A
	XIII. Board of Directors' Operations			
	1. Proposed Revisions to Board Polices			

* Material to be distributed via e-mail & USPS (as necessary)

** Times listed on the agenda are approximate to assist the Chair of the Board.

*** Confirmation of Consent Agenda items submitted by the President. Any item may be moved from the Consent Agenda to Old/New Business by a Board Member asking the Chair to consider the item separately.

P = indicates a Presentation will be provided.

A = indicates the presenter is Available for background information if requested.

a. GP 7: Board Planning Cycle, 1 st Reading	13a.1-5*	Craska Cooper ^A
b. BEP 8: Debt Level and Management, 1 st Reading	13b.1-4*	Craska Cooper/ LaLonde ^A
c. BEP 9: General Fund Reserve Policy, 1 st Reading	13c.1-4*	Craska Cooper/ LaLonde ^A
2. Committee Updates		
a. Advocacy Committee		Foote Morgan
b. Policy Review Committee		Craska Cooper
3. Board Member Activities		
XIV. President's Report		Pereira
XV. Dates		Skatvold

1. **Thursday, April 9 – Policy Review Committee Meeting – Remotely via Zoom at 1:00 p.m.**
2. Thursday, April 9 – Season of Nonviolence: Native and Indigenous Documentary Screening – Madras Performing Arts Center at 6:00 – 8:00 p.m.
3. Saturday, April 11 – Design & Build Regional Innovation Jam – Cascade Hall at 9:00 a.m. – 5:00 p.m.
4. Saturday, April 11 – COCC Foundation's Meal of the Year Fundraiser – Mazama Gymnasium at 5:00 p.m.
5. Sunday, April 12 – COCC/OSU-Cascades Soccer Match – Mazama Field at 10:30 a.m. – 2:00 p.m.
6. Tuesday, April 14 – Chandler Lecture Series: The Science of Connecting in a Lonely World with Scott Crabtree – Wille Hall at 6:00 – 8:00 p.m.
7. Thursday, April 16 – COCC Math Contest – Bend Campus 9:00 a.m. – 3:00 p.m.
8. Friday, April 17 – COCC Preview Day – Bend Campus at 9:00 a.m. – 1:00 p.m.
9. **Friday, April 17 – Advocacy Committee Meeting – Remotely via Zoom at 1:00 p.m.**
10. Friday, April 17 – Earth Day Fashion Show – Sustainable Shopping at 4:30 – 6:00 p.m., Fashion Show at 6:00 – 7:00 p.m. in Wille Hall
11. **Monday, April 27 – Real Estate Committee Meeting – Remotely via Zoom at 4:30 p.m.**

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12. Tuesday, April 28 – Chandler Lecture Series:
Staying Human in the AI Age with Helen and
Dave Edwards – 6:30 – 8:00 p.m. in Wille Hall
13. Thursday, April 30 – Madras Campus Expansion
Grand Opening at 4:00 – 6:00 p.m.
14. Thursday, May 7 – COCC Jungle Run –
Mazama Gymnasium at 5:00 p.m.
15. Wednesday, May 13 – Board of Directors
and Budget Committee Meeting – Boyle
Education Center Boardroom at 5:45 p.m.
16. Saturday, May 16 – COCC Salmon Bake –
Madras Campus (Time TBA)

<p>XVI. Adjourn to Executive Session ORS 192.660 section 2, subsection d, Labor Negotiations ORS 192.660 section 1, subsection i, Performance Evaluation of CEO</p> <p>XVII. Adjourn to Open Session</p> <p>XVIII. Open Session</p> <p>XIX. New Business</p> <p style="padding-left: 40px;">1. 2025–28 Classified Negotiations</p> <p>XX. Adjourn</p>	<p>19a.1–4* X</p>	<p>Skatvold</p> <p>Skatvold</p> <p>Boehme^A</p> <p>Skatvold</p>
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Purpose: To acknowledge someone is to say, “I see you. You are significant.” The purpose of a land acknowledgement is to recognize and pay respect to the original inhabitants of a specific region. It is an opportunity to express gratitude and appreciation to those whose territory you exist in.

COCC Land Acknowledgement

(Condensed Version)

COCC would like to acknowledge that the beautiful land our campuses reside on, are the original homelands of the **Wasq’ú** (Wasco), and the **Wana Lama** (Warm Springs) people. They ceded this land to the US government in the Treaty of 1855. The **Numu** (Paiute) people were forcibly moved to the Warm Springs Indian Reservation starting in 1879. It is also important to note that the Klamath Trail ran north through this region to the great Celilo Falls trading grounds. Descendants of these original people are thriving members of our communities today. We acknowledge and thank the original stewards of this land.



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

Subject	Approve granting tenure to: Carmen Ingulli, Abhay Ghiara, Roxie Supplee, Marilyn Waller-Niewold
Prepared By	<i>Shannon Waller (Chair), Tony Russell, Sarah Fuller, Wayne Yeatman, Kristin Lambert, Kirsten Hostetler, Patrick Kennelly</i>

A. Background

The tenure process is the culmination of five years of probationary teaching at Central Oregon Community College. In order for these recommendations to reach the Board of Directors, the following activities have taken place:

1. Three years of evaluation by a Peer Team and a Designated Evaluator. This process can include classroom observations, discussions of objectives with the instructor, examination of materials, and group meetings with students.
2. Five years of student evaluations (carried out in all courses from at least one quarter for each of the five years).
3. Class visits by the Vice President for Instruction or an Instructional Dean in the second year.
4. Annual Reports of Service by the faculty member including evaluation comments by the Designated Evaluator.
5. Professional Improvement Plan documentation (one completed 4-year PIP cycle, including PIP final report).
6. Recommendation for tenure by the Designated Evaluator.
7. Recommendation for tenure by the Vice President for Instruction after a comprehensive review of the files.
8. Comprehensive review of files by the Tenure Committee, deliberation by the Tenure Committee, and recommendations to the President.

B. Options/Analysis

Grant tenure to:
Carmen Ingulli, Abhay Ghiara, Roxie Supplee, Marilyn Waller-Niewold

Decline granting tenure to: Carmen Ingulli, Abhay Ghiara, Roxie Supplee,
Marilyn Waller-Niewold

C. Timing

Tenure is effective with the 2026-27 academic year.

D. Budget Impact

None

E. Proposed Resolution

Be it resolved that the Board of Directors of Central Oregon Community College grants tenure to:

Carmen Ingulli - Carmen Ingulli is an Associate Professor of Nursing and Nursing Department Chair. She holds a Master of Science in Nursing from Washington State University and a Bachelor of Science in Nursing from the University of Wisconsin–Eau Claire. Carmen teaches in both the first- and second-year nursing cohorts and has provided strong leadership for the Nursing program through accreditation, curriculum development, faculty mentorship, and program growth, including support for the Madras campus expansion. She is known for her thoughtful leadership, professionalism, and deep commitment to student success and excellence in nursing education.

Abhay Ghiara - Abhay Ghiara is an Associate Professor of Economics. He holds a Master of Arts in Economics from Northwestern University and a Bachelor of Arts in Economics from St. Xavier College, University of Bombay. Abhay brings a rich depth of academic, professional, and global experience to his teaching and has made a strong impact through his work in the classroom, curriculum development, and community engagement. He is known as an engaging instructor who helps students connect economics to real-world issues through both local and global perspectives, and his work reflects a deep commitment to students, the discipline, and the broader community.

Roxie Supplee - Roxie Supplee is an Associate Professor II of Criminal Justice and Program Director. She holds a Master of Arts in Public Administration from Portland State University and a Bachelor of Arts in Political Science from Washington State University. Roxie has played a key role in strengthening the Criminal Justice program through leadership, curriculum development, student advising, and community partnership. She is known as an engaging and highly supportive instructor who brings professionalism, strong communication, and real-world relevance into the classroom. In addition to her teaching and program leadership, Roxie has contributed through Guided Pathways work, recruiting and outreach, student club advising, and collaboration across the college and community. Her work reflects a deep commitment to students, the program, and the field of criminal justice.

Marilyn Waller-Niewold - Dr. Marilyn Waller-Niewold is an Assistant Professor II in Allied Health and serves as the clinical instructor for the Medical Assisting Program. She holds a bachelor's degree in human development and education from the University of Minnesota, a 5th Year Secondary and Adult Education Credential from California Polytechnic University at San Luis Obispo, and a Doctor of Podiatric Medicine and Surgery from Samuel Merritt Health Sciences University. She has contributed through committee service, advisory work, and curriculum development, including a major redesign of BI 105 Human Biology for Health Science Careers that earned recognition for accessibility standards. She has also helped align the core Medical Assisting curriculum, created a standardized practicum rubric to strengthen program assessment, and brought medical clinicians into the program as guest presenters. In addition, Marilyn teaches in the Science department and is known for encouraging students to reach their highest potential.



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

Subject	Promotion of faculty
Prepared By	Annemarie Hamlin, Vice President of Academic Affairs Amanda Hoffer, Chair of Promotions Committee

A. Background

Promotion recommendations are made in accordance with College policies G-34-3. The Promotions Committee felt, and the President concurs, that the candidates selected are all worthy and should be promoted.

B. Options/Analysis

- Accept the promotion recommendations.
- Decline to accept the recommendations and refer back to the committee.

C. Timing

Promotions are effective with the 2026-27 academic year.

D. Budget Impact

Promotions are provided for in the budget.

E. Proposed Resolution

Be it resolved that the Board of Directors of Central Oregon Community College promote the faculty as recommended by the Promotion Committee:

Assistant Professor I to Assistant Professor II

Lexi Constantino joined the Physics and Engineering department in 2024. In addition to teaching all levels of physics, she has collaborated with the engineering department, engaging in cross-disciplinary engagement. Since becoming a faculty member at COCC, she has focused on developing her teaching style and building a network of mentors and collaborators. She is a member of the Diversity Committee and is a co-advisor to the 2SLGBTQ+ & Friends Club. Lexi also has designed and facilitated many science outreach activities for middle school students and mentored students and emerging scientists.

Steven Foldi joined the COCC Biology department in 2023. In the multiple levels of biology courses he teaches, he has introduced narrative-based lectures, comprehensive study guides, skills assessments, and integrates global ecology perspectives. Since becoming a faculty member at COCC, he has placed emphasis on field-based research learning about local flora and fauna. Steven has contributed to COCC through STEM nights, COCC regional science expo, College Now programs, serving on hiring committees, and curriculum development.

Gabriel Franco joined the Manufacturing Technology department at COCC in 2022. In addition to teaching courses in manufacturing orientation, processes, and design, he also teaches courses in manual and CNC machining, design/drafting, and additive and subtracted manufacturing techniques. Gabe has contributed to COCC through extensive curriculum development and assessment work. He has served on various hiring committees, the MATC revitalization committee, and the Redmond building 3 expansion project. He has also demonstrated a commitment to community outreach through his contributions to the Skilled trades fair, and the facilitation of “Manufacturing Friday’s “- hosting field trips for high school students from local high schools to experience manufacturing technologies in COCC’s lab setting.

Molly Markland began teaching for the Cascade Culinary Institute in 2023. In addition to teaching culinary foundations courses, she has also spearheaded various courses such as Farm to Table and Cuisines of Asia. Molly has contributed to COCC through extensive curriculum development and assessment work. She has served as the faculty advisor to the student Culinary Club and has been a member of LOA and a CTE Dean hiring committee. Molly has also demonstrated a commitment to community outreach through several notable events, such as Empty Bowls, Meal of the Year, and the Sustainability Summit.

Stephanie O’Bryan has been at COCC since 2013 and has served as a faculty member and program director of the Pharmacy Technician program within the Allied Health department. Stephanie has demonstrated a clear commitment to the community and the College through her leadership with Academic Affairs, CTE Council, College Now mentoring with high school teachers, and numerous community-based healthcare partners. Stephanie’s willingness to extend her own professional knowledge within medical assisting and her dedication to supporting student learning through hands-on skill labs highlight her dedication to student learning.

Anthony Rosso joined COCC in 2017 teaching writing courses in the Humanities Department. He teaches a wide variety of writing courses and has worked to include sustainability and self-care in his classroom. Anthony's efforts to broaden the creative writing opportunities at COCC and in the community through the Creative Writing Collective are also noteworthy.

Amy Shapen joined COCC in a full-time capacity in 2023, having worked as a part-time Nursing instructor here previously. Not only is Amy a highly respected member of the first year Nursing team, she is also the Nursing program director. It is obvious she cares deeply about her students with students commenting that her teaching is clear, concise, and informative. Amy is also the Nursing club faculty advisory, a member of the safety committee, and volunteers for various events such as the health careers expo, skilled trades fair, math contest, Nursing job fair, and Wickiup hall move-In day.

Assistant Professor II to Associate Professor

Sarah Baron joined the Health and Human Performance Department at COCC in 2019. She teaches a range of Public Health courses in various modalities across three campuses and provides leadership in grant development and management. Outside of the classroom, Sarah has helped with the growth of Guided Pathways at COCC and served as a Canvas ambassador and member of the Teaching and Learning Council. She also maintains several community partnerships and leadership roles with multiple local, state, and national organizations, such as the Public Health Advisory Board for Deschutes County and the Traditional Health Worker State Commission.

Teresa DeShow joined COCC as a faculty member in Biology in 2018. Teresa is consistently recognized for her dedication to academically engaging and inclusive teaching, particularly for underrepresented students in the sciences. Teresa's commitment to lifelong learning through professional development is evident in her emphasis on revising curriculum related to anatomy and physiology, and physiology of the brain. Teresa's service to the College and community is noteworthy, especially as it relates to engaging youth in STEM-centered experiences and collaborations with the Office of Equity and Well-Being.

Melinda Gesuale joined COCC in 2015 as a part-time Nursing instructor, becoming full-time in 2019 and is currently a member of the first year Nursing team. Melinda is active across campus on committees such as FIAT, PIRT, Safety, TLC advisory board, hiring committees, and peer teams. She has a deep commitment to community health and the environment, annually organizing the Community Health Nursing Conference, securing the sustainable designation for NUR 207, and being involved in the Ponderosa project.

Lisa Shipman joined the Aviation Department in 2018 as a FT-Temporary instructor, becoming an Assistant Professor I the following year. She currently serves as the Aviation Program Director and has contributed to the program being one of the top aviation programs in the country. Her commitment to the students is commendable as she has worked to support both Veterans and women in aviation. She ensures the program maintains a spotless FAA safety record by upholding rigorous standards. A role model for the many students she teaches and advises, working with the community to coordinate outreach to high school students, and keeping up with industry standards, Lisa's dedication to the Aviation program is commendable.

Rodney VanOrsdol joined COCC in 2019 as a Paramedic instructor in the Emergency Medical Services (EMS) program. In EMS, Rod has served as a subject matter expert for several textbooks, including collaborating with writers and photographers to ensure accurate representation of patient presentations. He has worked closely with community partners, including Air Link, to provide useful simulations and hands-on experience for his students and the community.

Associate Professor to Professor

Angie Cole joined the Early Childhood Education (ECE)/Education (ED) program in 2014 and has taught the full spectrum of ED courses, in a variety of formats. She has been deeply involved in collaborating with the state and other community colleges on the Major Transfer Map for Early Childhood Education. Outside of her teaching assignments, Angie has served on many College committees and is heavily involved in ED outreach in the community. In 2021, she launched The Clothing Connection to help provide clothing items to COCC and OSU students. Angie also helped organize the first Earth Day Fashion Show at COCC.

Meredith Humphries began her tenure in the biology department in 2015 and has taught both introductory and advanced courses and collaborating with the Psychology department to teach PSY 227 Animal Behavior. Her contributions to curriculum development and assessment have led to improvements in both her teaching and student learning and success. She has served as chair of LOA, assisting the college through two three transitions in leadership, as a member of SoTL (Scholarship of Teaching and Learning), and Institutional Animal Care and Use Committee (IACUC). Serving on multiple hiring committees and Peer Teams, she has mentored many faculty. Meredith's involvement with Bee USA resulted in COCC's pollinator garden and the campus being designated as Bee Campus USA.

Beth Palmer joined COCC in 2013 as the Veterinary Technician program director and full-time faculty member in Redmond. Students appreciate her commitment, saying things like she provides explanations for every grade she gives and encouragement. Beth is the current chair of the Institutional Animal Care and Use Committee and a member of LOA, RSC, and Safety committees as well as hiring committees, peer teams, and Brightside Animal Center board. She volunteers at local humane societies, educates community groups on fear-free animal handling, and volunteers to oversee anesthesia for over 3,000 cat spay and neuter surgeries since 2016!

Dr. Michel Waller started teaching Anthropology at COCC in 2014. Michel is known for his inclusive and engaging instruction of a range of courses, including Archaeology of Oregon, Biological Anthropology, and Evolution of Human Sexuality. He is a campus leader, having served on committees such as PIRT, Veterans Advisory Committee, and Academic Affairs, as well as being faculty advisor to the Student Environmental Club. He contributes to Central Oregon more widely through collaborative efforts with organizations like the Archaeological Society of Oregon to put on the Archaeology Roadshow in Bend. Michel is also lauded for his contributions to youth sports in the area, such as volunteering as a youth hockey coach.

Shannon Waller joined COCC in 2010 and has helped to lead the Medical Assisting program where she has developed curriculum, established critical community partnerships, and has served as a mentor to both students and faculty in her field. Shannon is well regarded as a campus leader, due to her extensive contribution to departmental and college-wide initiatives, which include serving as chair of Health and Human Performance, serving on Promotions, Tenure, and Faculty Forum Executive committees, and lending time and expertise to each stage of the Madras Expansion project.

Kristin Dorsey started teaching English at COCC in 2014. Kristin is known for her engaging, inclusive, and intellectually rigorous teaching style. Kristin's dedication to student learning is evident in her continuous focus on professional development, particularly for historically underserved student populations throughout COCC's service district. Kristin's dedication to lifelong learning extends beyond her commitment to students to include her colleagues, as Kristin has been instrumental in the early development of the Center for Advancing Faculty Excellence (CAFÉ).



Central Oregon Community College Board of Directors: Information Item

Subject	Sabbatical for Sarah Baron, Jacqueline Coe, Owen Murphy, Wendi Wampler
Prepared By	<i>Kirsten Hostetler / Melinda Gesuale - Co-Chair PIRT Committee Annemarie Hamlin – Vice President of Academic Affairs</i>

A. Background

Sabbatical Awardees

Sarah Baron, Assistant Professor II, Public Health/PD

Sabbatical Term: Spring 2027

Assistant Professor Baron will expand the Community Health Worker (CHW) program by 1) strengthening personal cultural and linguistic competency; 2) expanding public health education pathways with peer engagement. Activities will include completing a four-to-six-week immersion Spanish program abroad with a focus on public health and traditional health strategies; conducting research and interviews with community health workers, educators and peer leaders; investigating feasibility of a summer youth bridge program; and developing a set of teaching resources and case studies for public health classes with integration of traditional health beliefs into health promotion curricula.

Jacqueline Coe, Associate Professor, Mathematics

Sabbatical Term: Fall 2026, Winter 2027, Spring 2027

Associate Professor Coe will update her knowledge of current mathematics education research and skills in emerging areas of mathematics applications with the goals of expanding data science course offerings and potentially help develop a certificate in data science in the future. Activities are structured into two phases: 1) 20 weeks of training in data science toward certification with an eye toward applications relevant to COCC disciplines such as public health, forestry, psychology; 2) 10 weeks focused on best practices for data science instruction, curriculum structures and content, as well as networking with partner transfer schools and relevant industry employers to help inform COCC offerings.

Owen Murphy, Professor Health and Human Performance

Sabbatical Term: Fall 2026, Winter 2027

Professor Murphy will research, visit, interview, and document 7–10 exemplar local and regional initiatives that address specific environmental (e.g., climate change, water scarcity, land management), social (e.g., health disparities, food insecurity, housing), and economic (e.g., sustainable business practices, regional development) challenges. This will involve in-depth site visits lasting 1–2 weeks, multiple interviews, and reciprocal volunteer engagement with individuals, businesses, nonprofits, governments, and Tribal organizations, ultimately creating original documentation that can be

integrated into sustainability curriculum through presentations, assignments, stories, field trips, and guest speakers.

Wendi Wampler, Associate Professor, Engineering/Physics

Sabbatical Term: Spring 2027

Associate Professor Wampler plans to deepen expertise in astronomy observational methods and current research to enhance instructional quality and student engagement. Her second goal is to pursue strategic, exploratory planning for a potential COCC (or partnership) observatory and planetarium in Central Oregon, with curricular expansion and community programming. Activities will include visiting observatories, participating in educator or observer training programs, and meeting with scientific/outreach staff to document best practices in data acquisition, telescope operation, and public science communication. She will also study how observatories fund/operate facilities, support undergraduate access to research opportunities, and do community outreach.



Central Oregon Community College Board of Directors: Resolution

Subject	Emeritus status approval for retiring faculty: Chuck Hutchings, Sean Rule, Michael Gesme, Carson Haury, Nathan Hovekamp, Ricky Virk, Cat Finney
Prepared By	Annemarie Hamlin, Vice President of Academic Affairs Amanda Hoffer, Chair of Promotions Committee

A. Background

The Promotions Committee received nominations for faculty emeritus and have made recommendations for the above named faculty members for their deep commitment to the College, the students, and the community over multiple years of service.

B. Options/Analysis

-Approve emeritus status for retiring faculty: Chuck Hutchings, Sean Rule, Michael Gesme, Carson Haury, Nathan Hovekamp, Ricky Virk, Cat Finney

-Decline approval of emeritus status for retiring faculty: Chuck Hutchings, Sean Rule, Michael Gesme, Carson Haury, Nathan Hovekamp, Ricky Virk, Cat Finney

C. Timing

Effective with their retirement.

D. Budget Impact

None.

E. Proposed Resolution

Be it resolved that the Board of Directors of Central Oregon Community College district approves emeritus status for retiring faculty members: Chuck Hutchings, Sean Rule, Michael Gesme, Carson Haury, Nathan Hovekamp, Ricky Virk, and Cat Finney.



Central Oregon Community College Board of Directors: Resolution

Subject	Emeritus status approval for retiring Administrative Employees: Julie Downing, Tina Hovekamp, Diana Kalanquin, Kellie Smith
Prepared By	Laura Boehme, Vice President People and Technology
Approved By	Greg Pereira, President

A. Background

The President received nominations for Administrative Emeritus and has made the recommendation for the above-name administrators for their commitment to the College, the students, and the community over their multiple years of service.

B. Options/Analysis

- Approve Emeritus status for retiring administrative employees: Julie Downing, Tina Hovekamp, Diana Kalanquin, Kellie Smith
- Decline approval of Emeritus status for retiring administrative employees: Julie Downing, Tina Hovekamp, Diana Kalanquin, Kellie Smith

C. Timing

Effective with retirement date.

D. Budget Impact

None.

E. Proposed Resolution

Be it resolved that the Board of Directors of Central Oregon Community College district approves Emeritus status for retiring administrative employees:

Julie Downing

Dr. Julie Downing, PhD, FACSMT has been at COCC full-time since 1991 (35 years total – 25 years faculty and 10 years Instructional Dean). She began as faculty in the Health & Human Performance (HHP) Department and assistant track & cross-country coach. She taught a variety of health and exercise science classes, chaired the HHP Dept for 9 years, & the Nursing Dept for one year. In 2007, she was named a Fellow of the American College of Sports Medicine and was inducted into the NDSU Athletic Hall of Fame, and in 2010, was awarded the COCC Faculty Achievement Award. She has also been the President of the NW chapter of the American College of Sports Medicine and President of the COCC Faculty Forum. As Dean, Julie currently oversees Allied Health, Nursing, Public Service Education, and Student Accessibility Services, and serves on the Cascades East-Area Health Education Center (AHEC) and statewide AHEC boards. She was instrumental in developing COCC's first Bachelor's degree – BS in Nursing, creating a shared resources six-school BSN consortium, expanding CTE health careers

into Madras, and building several educational partnerships with local healthcare groups such as St. Charles and Mosaic.

Tina Hovekamp

Dr. Tina Hovekamp will retire this July after 29 years of distinguished service to COCC as a library faculty and also administrator. She joined the college in 1997 as a full-time, tenure-track Associate College Librarian, where she taught numerous information literacy classes and led transformative changes to the library's public and research services. In that capacity, she was promoted to the rank of Professor before becoming COCC's Library Director in 2013. Over 13 years in administrative leadership, Tina guided the growth and evolution of library services across all COCC campuses, including the opening of the new Redmond Campus Library. She also successfully oversaw COCC's Tutoring and Testing Services. In recognition of her contributions, she was named Administrative Employee of the Year in 2020. Beyond COCC, Tina has been an active leader at the state and regional levels, serving in key roles with the Orbis Cascade Alliance and the Oregon Community College Library Association (OCCLA) of Directors. Through this work, she has contributed to strategic initiatives and advocated for the vital role of libraries in higher education. Originally from Greece, Tina earned her B.A. in English before coming to the United States as a Fulbright Scholar. She received her Master of Library Science from Kent State University in 1986 and her Ph.D. in Library and Information Science from the University of North Carolina at Chapel Hill in 1993.

Diana Kalanquin

Diana started with COCC in 2008 as a temporary advisor and soon moved to fulltime status. During her time at COCC, she has contributed in many ways. She has been a long-time member of the curriculum committee, as well as, serving on many other committees and workgroups. She has also achieved, through professional development, the Global Career Developmental Facilitator (GCDF) certificate. She received her associate's degree from Central Oregon Community College and her bachelor's degree in Psychology from the University of Oregon. Most importantly, Diana, is a champion for the student. Her work ethic and attention to detail have been assets to CAP Services.

Kellie Smith

Kellie Smith began her career in 1997 at COCC as the Director of Tutoring & Testing. Tasked with creating a regional testing center for Central Oregon she built a system of testing centers to support professional certifications, the GED and multiple standardized tests. Kellie promoted the college's growth into the northern district with tutoring and testing services as early as 1999. A champion for college testing centers supporting rural communities, in 1998 she joined the National College Testing Association and mentored fellow testing center directors. Professional development of tutors was a key element of assuring an outstanding tutoring center by the Community College Survey of Student Engagement (CCSSE) standards. Under her guidance the area is certified at a Regular, Advanced and Master level of certifications for tutor training. She plans to continue to develop a family business she shares with her siblings, bird watch with her father, and travel with her husband.



2600 NW College Way
 Bend, OR 97703
 cocc.edu

COCC Budget Committee Meeting Agenda

Wednesday, April 8, 2026
 5:45 pm

Boyle Education Center Boardroom/YouTube

	<u>EXHIBIT</u>	<u>ACTION</u>
I. Call to Order [Debi Har]		
II. Election of Committee Chair and Vice-Chair [Debi Harr]		X
III. President's Budget Remarks [Greg Pereira]	7a.1-3	
IV. 2024-25 Proposed General Fund Budget [Greg Pereira]	7b.1-43	
• Proposed General Fund Budget	7c.1-13	
• Proposed General Fund Expenditures by Object Class.	7d.1-8	
• Summary of General Fund Transfers		
V. Next Meeting: May 13, 2026, 5:45 pm – Boyle Education Center Boardroom [Chair]		
VI. Adjourn [Chair]		

President's Budget Letter

April 2, 2025

Central Oregon Community College
Greg Pereira, President

Dear Members of the Board of Directors and Budget Committee,

I am pleased to present the proposed fiscal year 2026–27 budget for Central Oregon Community College. This budget reflects our continued commitment to student success, institutional culture, workforce development, and responsible stewardship of public resources.

As we developed this budget, we remained focused on aligning financial decisions with the College's mission and strategic priorities while maintaining long-term financial stability in a changing economic environment.

The broader economic outlook remains stable, with moderate growth expected at the national and state levels. At the same time, higher education continues to experience cost pressures that exceed general inflation. The Higher Education Price Index has increased approximately 3.4 percent to 3.6 percent in recent years and is projected to be approximately 3.7 percent next year. These pressures continue to affect salaries, benefits, insurance, and contracted services and are reflected in our budget assumptions.

For fiscal year 2026–27, total revenues are projected at \$67.5 million. State aid is projected at \$12.8 million, representing an increase of approximately 3 percent over the prior year. Property tax revenue is projected at \$25.9 million, an increase of approximately 5.1 percent. Tuition and fees are projected at \$22.8 million, reflecting an increase of approximately 6.7 percent. Transfers in are projected at \$4.5 million, an increase of approximately 52.6 percent. Interest and other revenues are projected at \$1.4 million.

Total expenditures are projected at \$67.4 million. Salaries are projected to increase by approximately 5.7 percent and payroll assessments by approximately 7.7 percent, reflecting contractual obligations and rising benefit costs. Materials and supplies are projected to increase by approximately 3 percent. General Fund capital outlay remains relatively flat. Transfers out reflect planned support for capital and infrastructure investments.

The budget is balanced, with a modest net contribution to the general fund of approximately \$12,000.

This budget includes targeted investments that support both current operations and long-term priorities. These investments strengthen instructional programs, expand student support services, and address critical infrastructure needs across the College.

The Board's updated reserve policy establishes a minimum of 37 days and a target of 60 days of operating reserves. The proposed budget results in approximately 48 days of reserves, an

increase from approximately 43 days projected for the prior year. This reflects continued progress toward the target while maintaining reserves above the minimum threshold.

To provide additional clarity, the following summarizes the major budget additions approved for fiscal year 2026–27:

Operating Investments totaling \$920,157:

- Faculty overload and instructional support
- Madras campus operations expansion
- Custodial staffing to support existing facilities
- Information technology cost escalators
- Pre-nursing advising support
- Scheduling and operational coordination capacity
- Required insurance cost increases

Capital Investments totaling \$362,000:

- Replacement of fleet and grounds equipment
- Water treatment system replacement
- Fire fuels mitigation on the Bend campus

Construction Investments totaling \$2.0 million:

- Redmond MATC improvements
- Vet Tech remodel
- Culinary infrastructure upgrades

These investments reflect a focused approach to maintaining existing operations, addressing risk, and supporting workforce development and regional growth. In addition, the five-year projection includes sufficient funding to pursue an \$8 million match with HECC to address our deferred maintenance needs. This funding will be available in the spring of 2029, and at that time the College will be able to reduce its deferred maintenance balance of \$32.8 million by half.

This budget reflects a balanced and disciplined approach. We are making strategic investments while carefully managing ongoing expenditures and continuing to strengthen our financial position. At the same time, we are reducing reliance on one-time resources and aligning spending with long-term sustainability.

Central Oregon continues to experience steady population growth and strong demand for education and workforce training. The College is well positioned to meet these needs while remaining responsive to economic conditions, funding variability, and cost pressures.

I would like to thank the Board of Directors and the Budget Committee for your continued leadership and guidance. I also extend my appreciation to our faculty and staff for their

dedication to our students and our mission. We are well positioned to remain a first-choice institution for students, employees, and the Central Oregon Community.

Sincerely,

Greg Pereira
President
Central Oregon Community College

Budget Committee Meeting

Budget Review

Michael LaLonde

April 8, 2026



CENTRAL OREGON
community college



Agenda

01 President's Message

02 Budget Overview

2025-26 Budget Status Update

Budget Process

Assumptions

General Fund Proposed Budget

2027-31 Projections

03 Budget Takeaways

04 Financial Ratios



01

President's Message



02

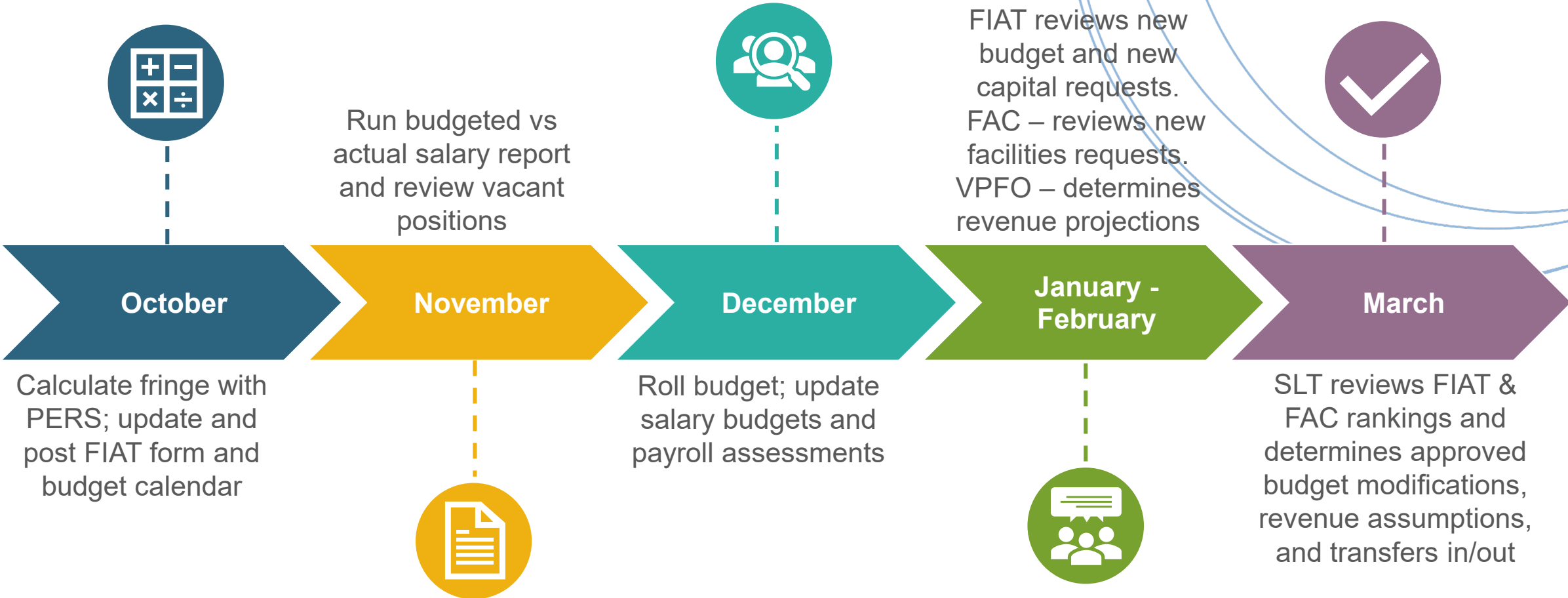
Budget Overview

Reserve Policy

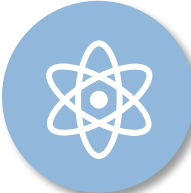
- Unrestricted general fund balance target - 60 days (16.4%) but in no event less than 37 days (10%) of GF expenditures
 - If lower than 60 days, 60 days to adopt a plan to increase reserves to 60 days within three years.
 - If lower than 37 days, 30 days to adopt a plan to increase reserves above 37 days within 60 days.
- Funded from surplus of revenues over expenditures or transfers
- Not to be used for regular operating expenditures
- No reserve funds will be spent unless appropriated by the Board
- The VPFO will report on the current status of the general fund reserves during the budgeting cycle

General Fund	Fiscal Year 2024/25						Fiscal Year 2025/26					
Budget vs. Projected	%	Budget	%	Actual	Change \$	Change %	%	Budget	%	Projected	Change \$	Change %
<i>In Thousands (000's)</i>												
Revenue and Support:												
State Aid	20%	\$ 12,255	20%	\$ 12,478	\$ 223	1.8%	20%	\$ 13,279	19%	\$ 12,423	\$ (856)	-6.4%
Property Taxes	38%	23,646	37%	23,437	(209)	-0.9%	37%	24,613	37%	24,668	55	0.2%
Total Public Resources	57%	35,901	56%	35,915	14	0.0%	57%	37,892	56%	37,091	(801)	-2.1%
Tuition	33%	20,443	31%	19,510	(933)	-4.6%	33%	22,430	32%	21,366	(1,064)	-4.7%
Other Revenue & Transfers-in												
Interest /Program/ Miscellaneous	4%	2,274	9%	5,512	3,238	142.4%	2%	1,074	7%	4,606	3,532	328.9%
Transfers-in	7%	4,225	4%	2,867	(1,358)	-32.1%	8%	5,589	5%	2,978	(2,611)	-46.7%
Subtotal	100%	\$ 62,843	100%	\$ 63,804	\$ 961	2%	100%	\$ 66,985	100%	\$ 66,042	\$ (943)	-1.4%
Expenditures:												
Salaries	48%	31,507	50%	31,092	\$ (415)	-1.3%	39%	\$ 32,571	42%	31,627	\$ (943)	-2.9%
Payroll Assessments	30%	19,615	29%	17,643	(1,972)	-10.1%	25%	20,758	24%	18,254	(2,504)	-12.1%
Material & Supplies	16%	10,111	14%	8,712	(1,399)	-13.8%	13%	10,834	12%	9,209	(1,625)	-15.0%
Capital Outlay	0%	212	0%	283	71	33.4%	0%	193	0%	193	(0)	-0.2%
Transfers-out	5%	3,556	7%	4,158	602	16.9%	23%	19,071	22%	16,571	(2,500)	-13.1%
Subtotal	100%	\$ 65,001	100%	\$ 61,888	\$ (3,113)	-4.8%	100%	\$ 83,427	100%	\$ 75,854	\$ (7,573)	-9.1%
Net contribution to general fund		\$ (2,158)		\$ 1,916	\$ 4,074			\$ (16,442)		\$ (9,812)	\$ 6,630	
Ending Balance 06/30		\$ 14,589	30.2%	\$ 18,663				\$ (2,221)	11.7%	\$ 8,851		
Required 29% Reserve Requirement		6,500	10.0%	\$ 6,189				8,343	10.0%	\$ 7,585		
Days of Reserve			110						43			

Budget Projections Timeline



Budget Structure



One Primary Operating Fund
The General fund is used as the College's operating fund.



Designated Activity Funds
Non-general funds are used for specific activities or accounting requirements.

Conservative Forecasting Approach
Prioritizes financial stability with cautious projections and controlled spending.



Budget Oversight
Non-general funds review and proposed budget: May 2025 Budget Meeting

Financial Projections

- Identify financial trends early when there is time to plan.
- Understand the long-term effects of budget decisions
- Required by Board policy
- Recommended by accreditation standards and bond rating companies
- COCC's current underlying S&P rating of AA was affirmed in 2024

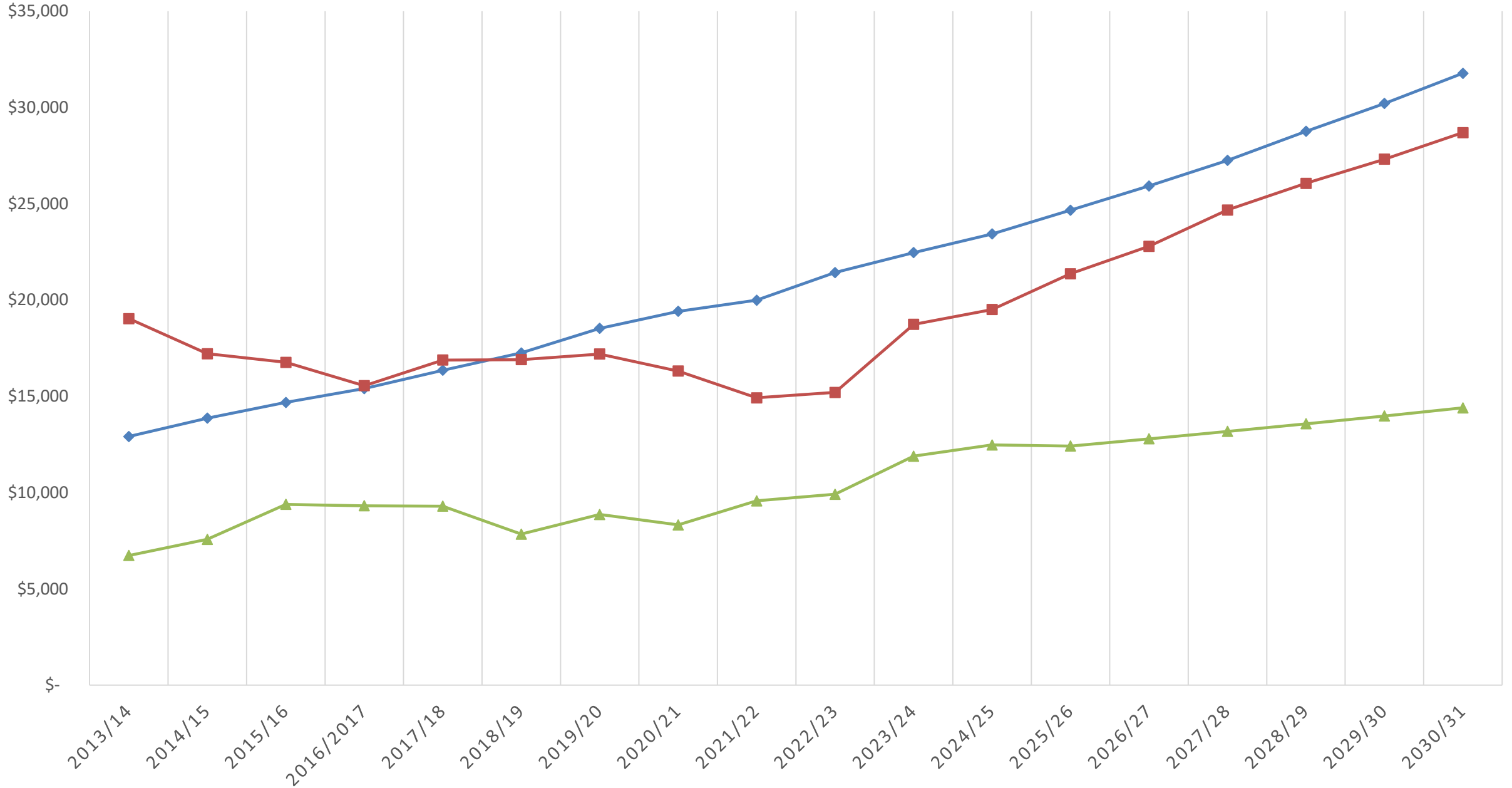
Financial Projections - Assumptions

	5 year Avg.	FY 2027 - 2031
Property Tax	5.3%	5.3%
Tuition and Fees		
Enrollment	-0.85%	2%
Tuition	2.69%	5% for 27, 3.5%
Fees (% of total tuition)	20%	20%
State support	4.88%	3.0%
Benefits		
Payroll assessment	39.10%	40.9%
Medical per FTE inflation	3%	3%
Materials and Supplies inflation and adds	5.37%	3%
Utilization Rate		
Payroll	94%	95.2%
Benefits	87%	90%
Materials and Supplies	79%	85%

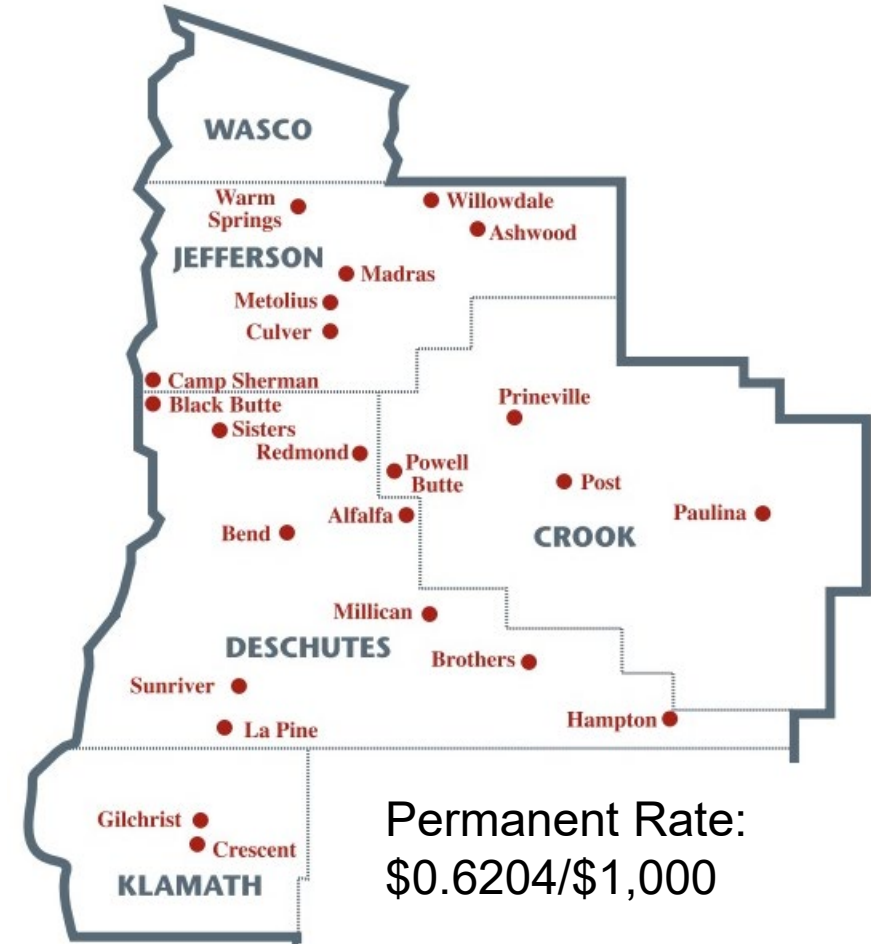
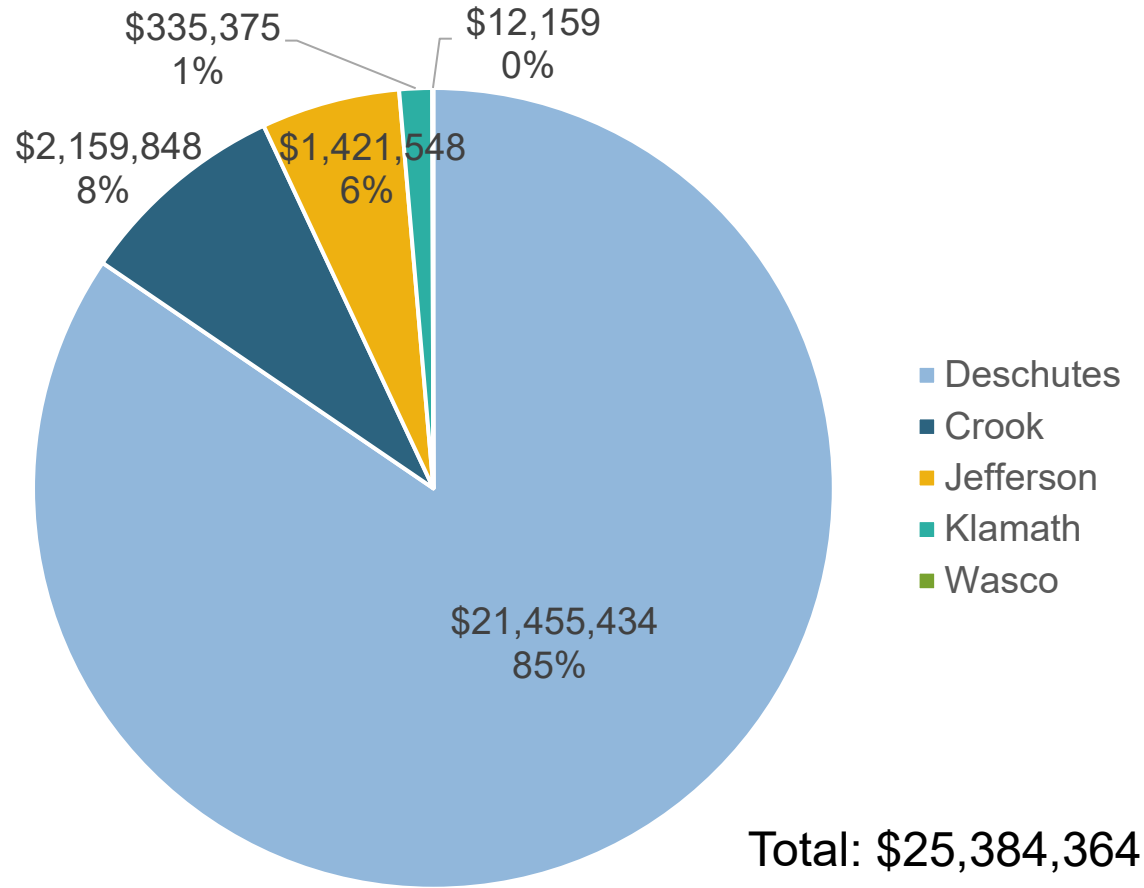
REVENUE BY TYPE (IN THOUSANDS)

7b.11

◆ Property Tax ■ Tuition and fees ▲ State aid



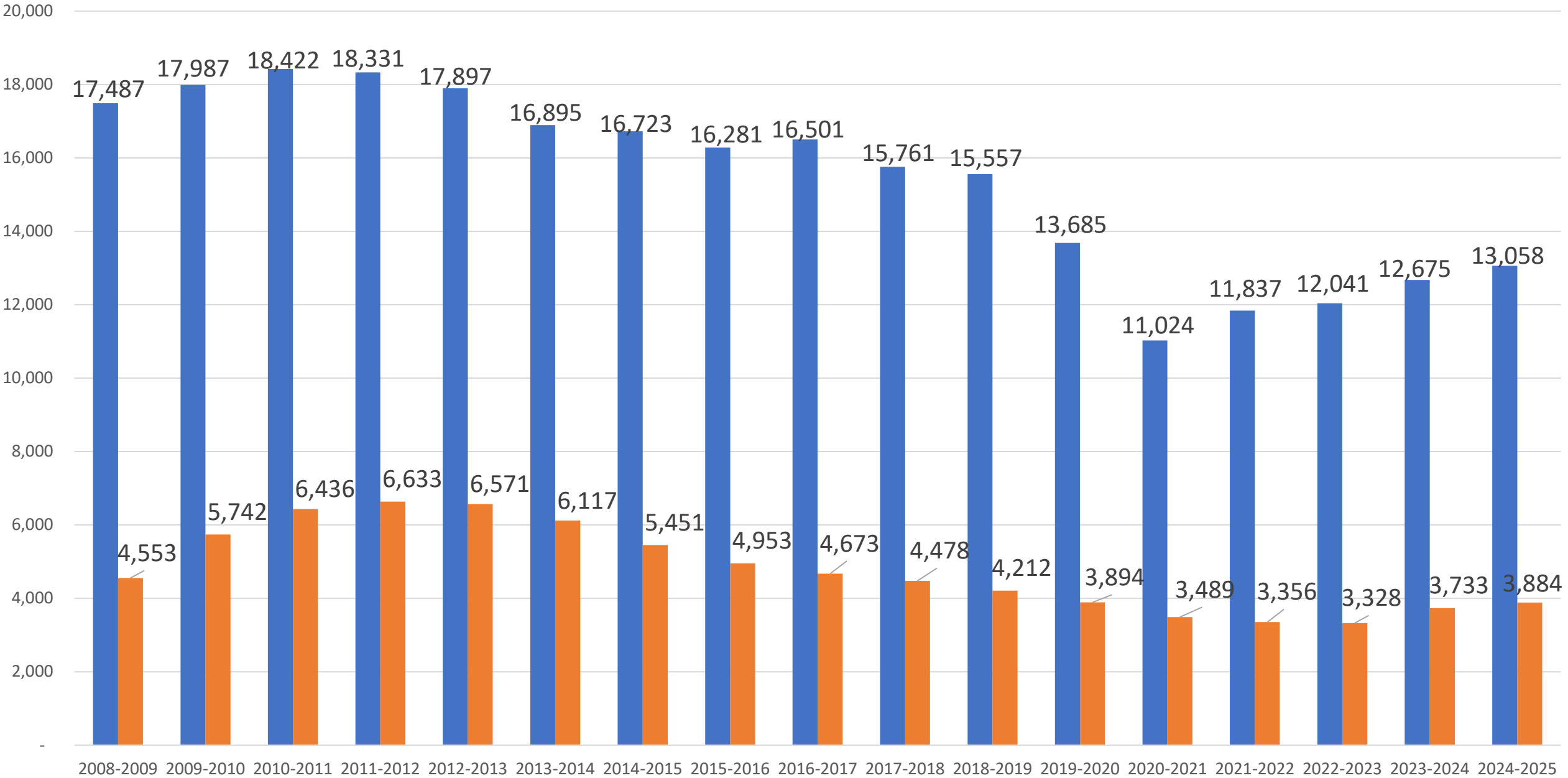
2025-26 Imposed Property Taxes



Historical Enrollment

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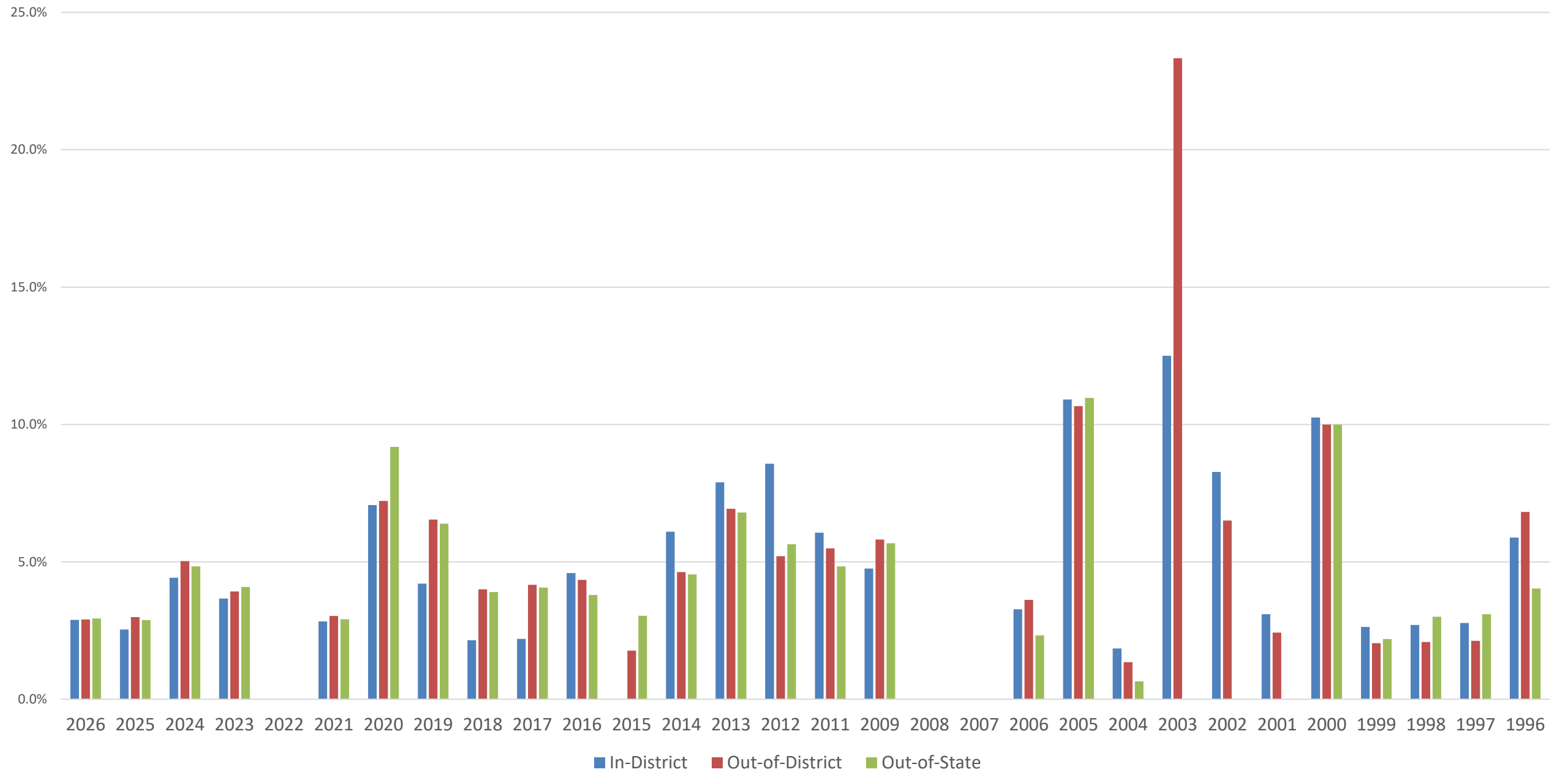
■ Historical Headcount ■ FTE



Historical Tuition Percentage Increases

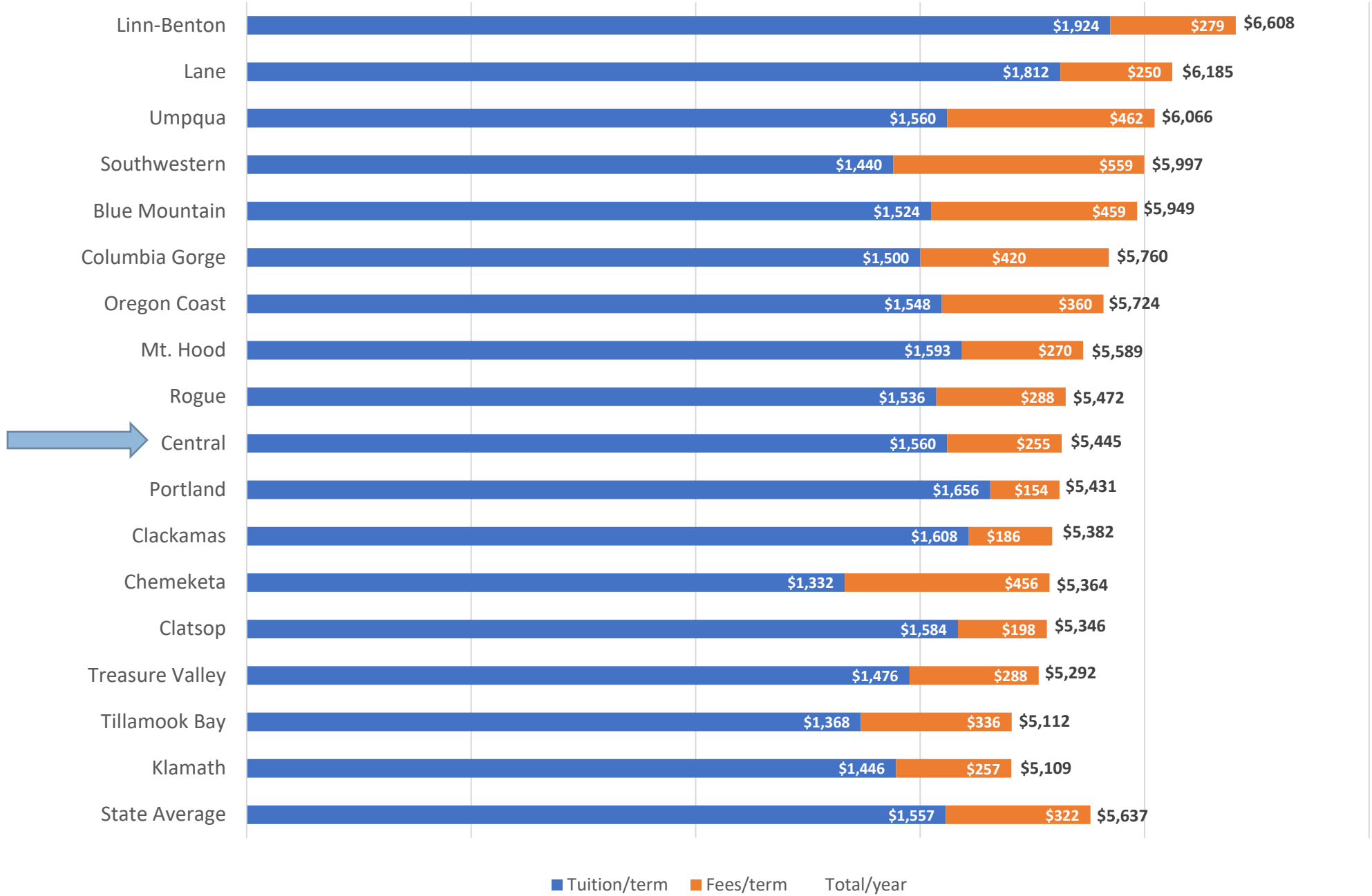
Average since 1980 is **5%**

7b.14



Tuition Rates for Fiscal 2026-2027 (per credit)				
	2025-2026	\$ Assumption	% Assumption	2026-2027
Tuition Residency Categories	Tuition	Change	Change	Tuition
In-District	\$ 124.50	\$ 5.50	4.42%	\$ 130.00
Non-Resident Veterans	\$ 150.75	\$ 6.75	4.48%	\$ 157.50
Out-of-District/Border States	\$ 177.00	\$ 8.00	4.52%	\$ 185.00
Out-of-State/International	\$ 367.50	\$ 17.50	4.76%	\$ 385.00
General Fees for Fiscal Year 2026-2027 (per credit)				
	2025-2026	\$ Assumption	% Assumption	2026-2027
Fee Categories	Fees	Change	Change	Fees
Technology Fee	\$ 18.50	\$ 1.00	5.41%	\$ 19.50
Student Activity Fee	\$ 1.50	\$ -	0.00%	\$ 1.50
Green Energy Fee	\$ 0.25	\$ -	0.00%	\$ 0.25
	<u>\$ 20.25</u>			<u>\$ 21.25</u>
Annual Cost Comparison (36 credits annually)				
	2025-2026	\$ Assumption	% Assumption	2026-2027
Tuition Residency Categories	Tuition/Fees	Change	Change	Tuition/Fees
In-District	\$ 5,211.00	\$ 234.00	4.49%	\$ 5,445.00
Non-Resident Veterans	\$ 6,156.00	\$ 279.00	4.53%	\$ 6,435.00
Out-of-District/Border States	\$ 7,101.00	\$ 324.00	4.56%	\$ 7,425.00
Out-of-State/International	\$ 13,959.00	\$ 666.00	4.77%	\$ 14,625.00

Projected 26-27 Oregon Community College Tuition and Fees



■ Tuition/term ■ Fees/term ■ Total/year

State Funding

- The funding formula considers “Total Public Resources”: State Aid + Property Taxes
- Promote equality of funding per student across the State
- The funding per student varies by district based on size and local property tax

College	Calculate Base Payments		Calculate Total Public Resources									7b.18
	Fiscal Year 2026/2027		Fiscal 2026/2027									
	Funded FTE	Base Payment	TPR w/out base	TPR With Base	Property Taxes	CCSF w/out Base	CCSF Funding with Base	CCSF/FTE	TPR/FTE	Tax %	CCSF %	
Blue Mountain	1,229	\$ 1,553,628	\$ 12,028,383	\$ 13,582,011	\$ 9,371,591	\$ 2,656,792	\$ 4,210,420	\$ 2,161	\$ 9,785	69%	31%	
Central	3,620	\$ 1,225,135	\$ 35,426,778	\$ 36,651,913	\$ 25,384,364	\$ 10,042,415	\$ 11,267,550	\$ 2,774	\$ 9,785	69%	31%	
Chemeketa	7,271	\$ 1,215,291	\$ 71,149,650	\$ 72,364,941	\$ 31,145,139	\$ 40,004,511	\$ 41,219,802	\$ 5,502	\$ 9,785	43%	57%	
Clackamas	5,070	\$ 1,215,291	\$ 49,612,421	\$ 50,827,712	\$ 27,273,139	\$ 22,339,282	\$ 23,554,573	\$ 4,406	\$ 9,785	54%	46%	
Clatsop	913	\$ 1,421,305	\$ 8,930,111	\$ 10,351,417	\$ 6,487,316	\$ 2,442,795	\$ 3,864,101	\$ 2,677	\$ 9,785	63%	37%	
Columbia Gorge	879	\$ 1,397,704	\$ 8,603,096	\$ 10,000,800	\$ 1,758,941	\$ 6,844,155	\$ 8,241,860	\$ 7,784	\$ 9,785	18%	82%	
Klamath	2,122	\$ 1,378,991	\$ 20,767,003	\$ 22,145,993	\$ 3,005,959	\$ 17,761,044	\$ 19,140,034	\$ 8,369	\$ 9,785	14%	86%	
Lane	5,901	\$ 1,215,291	\$ 57,746,469	\$ 58,961,760	\$ 27,702,125	\$ 30,044,344	\$ 31,259,635	\$ 5,091	\$ 9,785	47%	53%	
Linn Benton	3,971	\$ 1,221,854	\$ 38,856,997	\$ 40,078,850	\$ 11,704,877	\$ 27,152,120	\$ 28,373,973	\$ 6,838	\$ 9,785	29%	71%	
Mt. Hood	5,846	\$ 1,215,291	\$ 57,201,954	\$ 58,417,245	\$ 17,483,813	\$ 39,718,141	\$ 40,933,432	\$ 6,794	\$ 9,785	30%	70%	
Oregon Coast	524	\$ 1,212,321	\$ 5,128,194	\$ 6,340,515	\$ 1,718,377	\$ 3,409,817	\$ 4,622,138	\$ 6,506	\$ 9,785	27%	73%	
Portland	18,097	\$ 1,215,291	\$ 177,081,144	\$ 178,296,435	\$ 52,131,668	\$ 124,949,476	\$ 126,164,767	\$ 6,904	\$ 9,785	29%	71%	
Rogue	3,000	\$ 1,228,416	\$ 29,351,844	\$ 30,580,260	\$ 19,358,609	\$ 9,993,235	\$ 11,221,651	\$ 3,331	\$ 9,785	63%	37%	
Southwestern	1,661	\$ 1,465,884	\$ 16,249,792	\$ 17,715,676	\$ 7,947,217	\$ 8,302,575	\$ 9,768,459	\$ 5,000	\$ 9,785	45%	55%	
Tillamook Bay	560	\$ 1,239,415	\$ 5,483,361	\$ 6,722,777	\$ 1,758,110	\$ 3,725,251	\$ 4,964,667	\$ 6,648	\$ 9,785	26%	74%	
Treasure Valley	1,315	\$ 1,465,884	\$ 12,869,279	\$ 14,335,163	\$ 3,586,826	\$ 9,282,452	\$ 10,748,336	\$ 7,058	\$ 9,785	25%	75%	
Umpqua	2,013	\$ 1,378,991	\$ 19,693,773	\$ 21,072,764	\$ 5,240,108	\$ 14,453,666	\$ 15,832,656	\$ 7,181	\$ 9,785	25%	75%	
Totals	63,993	22,265,983	626,180,248	648,446,232	253,058,178	373,122,071	395,388,054	\$ 5,831	\$ 9,785	40%	60%	

1. Calculate weighted average Fulltime equivalent (FTE) = 3,620 at COCC
2. Exclude Base payment from allocation = \$1,225,135
3. Allocate TPR based on FTE = 3,620/63,993 = 5.66%
5.66% x \$626,180,248 = \$35,426,778 COCC total allocation without base



2026-27 General Fund:



FIAT New Budget Requests Approved

Mandatory (e.g., software cost escalators, insurance)	\$478,204
Commitments (e.g., overload, dental asst., Madras)	\$164,341
Needs (e.g., custodial, scheduling support, financial aid)	<u>\$277,612</u>
Total FIAT	\$920,157

General Fund - Requirements by Function variation analysis of increases or decreases greater than 10%

	Fiscal Year 2025-26 CURRENT	Fiscal Year 2026-27 PROPOSED			
	Budget	Budget	\$ change	% change	Explanation of variance
Adult Basic Education	608,848	724,518	115,670	19%	Increased instructional resources
Regional Svcs. & R.C. Operations	848,083	728,943	(119,140)	-14%	Decreased Interfund transfer
Nursing	1,714,003	2,080,880	366,877	21%	Budget correction from prior year
Health & Human Performance	705,405	879,114	173,709	25%	Budget correction from prior year
Dental Assisting	312,290	346,472	34,182	11%	Increased PT faculty salary appropriation
Nursing Office	114,775	98,354	(16,421)	-14%	Employee turnover - new hire starting at decreased salary amount
Apprenticeship	155,208	274,834	119,626	77%	FTE added from non-general fund
Library Skills	43,844		(43,844)	-100%	Consolidated costs with Library Org
Office of VP of Instruction	1,060,670	1,180,412	119,742	11%	Departmental reorganization
Student Life	459,735	680,630	220,895	48%	Departmental reorganization
Financial Aid	1,126,180	1,261,475	135,295	12%	Departmental reorganization
First Year Experience	280,513		(280,513)	-100%	Dissolution of org
Vice President for Finance and Operations	405,699	457,074	51,375	13%	Increased Interfund transfer
General Institutional Support	647,587	818,633	171,046	26%	Increased interfund transfer for capital equipment
Liability and Other Insurance	195,349	484,773	289,424	148%	Increased insurance expense and interfund transfer for expected unemployment
Custodial Services	1,167,420	1,682,684	515,264	44%	Four additional FTE
Fire & Boiler Insurance	338,665	1,175,692	837,027	247%	Increased insurance expense
Plant Additions	16,266,333	918,096	(15,348,237)	-94%	Decreased interfund transfers
Information Technology Services	3,313,259	775,298	(2,537,961)	-77%	Reduced Interfund transfers
Enterprise Computing Services	1,060,570	207,263	(853,307)	-80%	Reallocation of FTE
Network/Telecom & Media Services	857,908	650,349	(207,559)	-24%	Reallocation of FTE and reduced interfund transfer
Student Tech Services	591,690	497,020	(94,670)	-16%	Reallocation of FTE
Financial Aid Transactions	200,000	235,000	35,000	18%	Increased Interfund transfer

Summary of General Fund Interfund Transfers		
Transfers-In to General Fund		
Program/Funds	2026-27 Budget	Purpose of Transfer
Redmond Operations/Auxiliary Fund	200,000	Support for Instruction
Facility Rentals, College Activities/Auxiliary	26,000	Support for Facilities
Food Ops, Bookstore, Residence Hall, RH Summer Programs/Enterprise Fund	599,000	Support for Facilities
Real Estate Development/Capital	3,684,000	Support for Facilities
Contracted Courses, General Testing/Auxiliary Fund	35,000	Support for Instruction
	\$ 4,544,000	
Transfers-Out of General Fund		
Department/Function	2026-27 Budget	Purpose of Transfer
Instruction	\$ 320,000	Support for Center for Business and ABS professional development.
Instructional Support	468,895	Faculty professional development, sabbatical, and Instructional Equipment.
Student Services	341,110	Merit Scholarship support and Title III Programs.
College Support Services	1,250,000	Classified and administrative development, foundation, and unemployment support.
Infrastructure	2,055,000	Support for Redmond Renovation and Capital investments.
Financial Aid	35,000	College match for federal work study wages.
Information Technology	200,000	IT Lifecycle Replacement and IT Server funds.
	\$ 4,670,005	

2026-27 General Fund Forecast: Capital Projects

Facilities/Deferred Maintenance - Transfers-Out of General Fund

Redmond MATC	\$ 1,700,000
Vet Tech Remodel	255,000
Cinder spreader	155,000
Science water treatment (deionized)	70,000
1 Fleet van	70,000
Culinary water heaters	46,000
Bend campus fire fuels thinning	45,000
Trailer compressor	22,000
Total Facilities/Deferred Maintenance	<u>\$ 2,363,000</u>

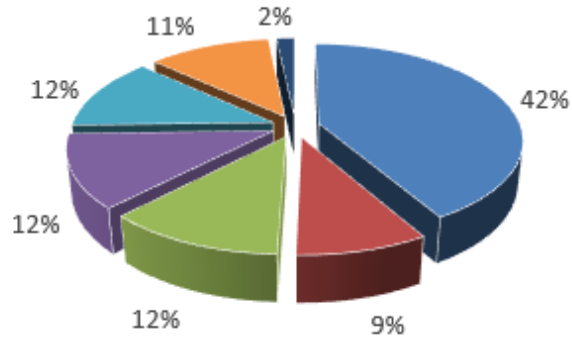
	Current Budget	Proposed Budget		
	FY 2025/26	FY 2026/27	\$ Change	% Change
Expenditures by Function				
Instruction	\$ 28,607,525	\$ 30,260,316	1,652,791	5.8%
Instructional Support	6,077,229	6,374,911	297,682	4.9%
Student Services	8,263,478	8,605,241	341,763	4.1%
College Support Services	8,149,353	8,902,451	753,098	9.2%
Campus Services	22,407,275	8,876,623	(13,530,652)	-60.4%
Information Technology Services	8,722,140	8,372,458	(349,682)	-4.0%
Contingency and Financial Aid	1,200,000	1,235,000	35,000	2.9%
Total General Fund Expenditures	<u>\$ 83,427,000</u>	<u>\$ 72,627,000</u>	<u>\$ (10,800,000)</u>	<u>-12.9%</u>
	Current Budget	Proposed Budget		
	FY 2025/26	FY 2026/27	\$ Change	% Change
Expenditures by Object Classification				
Salaries	\$ 32,571,176	\$ 34,478,589	1,907,413	5.9%
Payroll Assessments	20,757,681	22,128,467	1,370,786	6.6%
Materials & Services	10,834,312	11,161,739	327,427	3.0%
Capital	193,300	188,200	(5,100)	-2.6%
Transfers-Out	19,070,531	4,670,005	(14,400,526)	-75.5%
Total General Fund Expenditures	<u>\$ 83,427,000</u>	<u>\$ 72,627,000</u>	<u>\$ (10,800,000)</u>	<u>-12.9%</u>

2026-27 General Fund Budget Summary

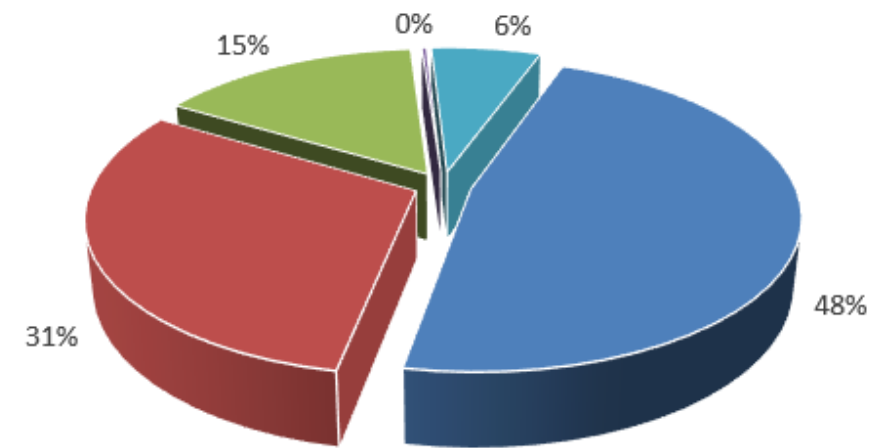


General Fund Expenditures

Proposed Budget FY 2026/27



Proposed Budget FY 2026/27



- Instruction
- College Support Services
- Contingency and Financial Aid
- Instructional Support
- Campus Services
- Student Services
- Information Technology Services

- Salaries
- Payroll Assessments
- Materials & Services
- Capital
- Transfers-Out

General Fund		Fiscal Year 2025/26					Fiscal Year 2026/27						
Budget vs. Projected													
<i>In Thousands (000's)</i>		%	Budget	%	Projected	Change \$	Change %	%	Budget	%	Projected	Change \$	Change %
Revenue and Support:													
State Aid		20%	\$ 13,279	19%	\$ 12,423	\$ (856)	-6%	19%	\$12,796	19%	\$ 12,796	\$ -	0%
Property Taxes		37%	24,613	37%	\$ 24,668	55	0%	38%	25,928	39%	\$ 25,928	-	0%
Total Public Resources		57%	37,892	56%	\$ 37,091	(801)	-2%	57%	38,724	59%	\$ 38,724	-	0%
Tuition		33%	22,430	32%	\$ 21,366	(1,064)	-5%	34%	22,794	35%	\$ 22,794	-	0%
Other Revenue & Transfers-in													
Interest /Program/ Miscellaneous		2%	1,074	7%	\$ 4,606	3,532	329%	2%	1,401	2%	\$ 1,401	-	0%
Transfers-in		8%	5,589	5%	\$ 2,978	(2,611)	-47%	7%	4,544	7%	\$ 4,544	-	0%
Subtotal		100%	\$ 66,985	100%	\$ 66,042	\$ (943)	-1%	100%	\$67,463	102%	\$ 67,463	\$ -	0%
Expenditures:													
Salaries		39%	\$ 32,571	42%	\$ 31,627	\$ (943)	-3%	41%	\$34,479	44%	\$ 33,440	\$ (1,038)	-3%
Payroll Assessments		25%	\$ 20,758	24%	\$ 18,254	(2,504)	-12%	27%	22,128	26%	\$ 19,666	(2,463)	-11%
Material & Supplies		13%	\$ 10,834	12%	\$ 9,209	(1,625)	-15%	13%	11,162	13%	\$ 9,487	(1,674)	-15%
Capital Outlay		0%	\$ 193	0%	\$ 193	(0)	0%	0%	188	0%	\$ 188	-	0%
Transfers-out		23%	\$ 19,071	22%	\$ 16,571	(2,500)	-13%	6%	4,670	6%	\$ 4,670	-	0%
Subtotal		100%	\$ 83,427	100%	\$ 75,854	\$ (7,573)	-9%	87%	\$72,627	89%	\$ 67,451	\$ (5,176)	-7%
Surplus (Deficit)			\$ (16,442)		\$ (9,812)	\$ 6,630			\$ (5,164)		\$ 12	\$ 5,176	
Ending Balance 06/30			\$ 306	11.7%	\$ 8,851				\$ 3,687	13.1%	\$ 8,863		
Required 29% Reserve Requirement			8,343	10.0%	\$ 7,585				7,263	10.0%	\$ 6,745		
Days of Reserve				43						48			

<i>Proposed Budget FY26-27</i>	2023/25 BIENNIUM		2025/27 BIENNIUM		2027/29 BIENNIUM		2029/31 BIENNIUM	
<i>In Thousands (000's)</i>	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>
State Aid	\$ 11,898	\$ 12,478	\$ 12,423	\$ 12,796	\$ 13,180	\$ 13,575	\$ 13,982	\$ 14,402
Property Taxes	22,467	23,437	24,668	25,928	27,256	28,763	30,213	31,778
Total Public Resources	34,364	35,915	37,091	38,724	40,436	42,338	44,195	46,180
Tuition	18,740	19,510	21,366	22,794	24,676	26,064	27,316	28,697
Other Revenue & Transfers-in								
Interest / Program / Misc Income	1,568	5,512	4,606	1,401	1,250	1,250	1,250	1,250
Transfers-in	3,643	2,867	2,978	4,544	2,610	2,045	1,945	1,951
Subtotal	\$ 58,315	\$ 63,804	\$ 66,042	\$ 67,463	\$ 68,972	\$ 71,697	\$ 74,707	\$ 78,078
Salaries	\$ 26,129	\$ 31,092	\$ 31,627	\$ 33,440	\$ 34,268	\$ 35,727	\$ 36,942	\$ 38,200
Payroll Assessments	15,650	17,643	18,254	19,666	20,390	21,171	21,877	22,605
Materials & Supplies	7,484	8,712	9,209	9,487	9,772	10,065	10,367	10,678
Capital Outlay	192	283	193	188	194	200	206	212
Transfers-out: Operating	2,787	4,158	16,571	4,670	3,118	3,123	4,733	5,633
Subtotal	\$ 52,242	\$ 61,888	\$ 75,854	\$ 67,451	\$ 67,742	\$ 70,286	\$ 74,125	\$ 77,328
Contribution to general fund	\$ 6,073	\$ 1,916	\$ (9,812)	\$ 12	\$ 1,230	\$ 1,411	\$ 582	\$ 750
Transfers-out: Supplemental	1,000	0						
Net contribution to general fund	\$ 5,073	\$ 1,916	\$ (9,812)	\$ 12	\$ 1,230	\$ 1,411	\$ 582	\$ 750
Ending Balance 06/30	\$ 16,747	\$ 18,663	\$ 8,851	\$ 8,863	\$ 10,093	\$ 11,504	\$ 12,087	\$ 12,836
Reserve Requirement (10%)	\$ 5,224	\$ 6,189	\$ 7,585	\$ 6,745	\$ 6,774	\$ 7,029	\$ 7,412	\$ 7,733
Reserve %	31.45%	30.16%	11.67%	13.14%	14.90%	16.37%	16.31%	16.60%
Days of reserve	115	110	43	48	54	60	60	61
Funding needed to be at 60 days			\$ 3,618	\$ 2,225	\$ 1,043	\$ 50	\$ 98	\$ (125)

HECC XI – G Funding

Project Number	Funded and Approved	Project Type	Project Title	Scope Description	FUNDING	
					Cost Estimate	Schedule
11	N	CTE IMPROVEMENTS	RTEC Lighting System	Retrofit to Nlight LED system	\$1,425,000	H - 2030
12	N	CTE IMPROVEMENTS	RTEC Auto Bay HVAC	Replace faulty HVAC systems over Auto labs	\$1,453,500	H - 2030
13	N	CTE IMPROVEMENTS	RTEC Seismic Updates	Structural reinforcement of building and systems	\$1,546,980	H - 2030
14	N	STEM IMPROVEMENTS	Science Bldg HVAC System	First Gen VRF system is faulty, needs to be replaced	\$1,767,000	H - 2029
15	N	STEM IMPROVEMENTS	Science Bldg Lighting System	DALI lighting system and DALI enabled lights	\$1,425,000	H - 2030
16	N	STEM IMPROVEMENTS	Science Seismic Updates	Structural reinforcement of building and systems	\$1,100,100	H - 2030
17	N	CTE IMPROVEMENTS	Health Careers HVAC System	First Gen VRF system is faulty, needs to be replaced	\$2,223,000	H - 2031
18	N	CTE IMPROVEMENTS	Health Careers Lighting System	DALI lighting system and DALI enabled lights	\$1,653,000	H - 2031
19	N	CTE IMPROVEMENTS	Health Careers Seismic Updates	Structural reinforcement of building and systems	\$1,442,100	H - 2031
21	N	CTE IMPROVEMENTS	Culinary Lighting System	DALI lighting system and DALI enabled lights	\$946,200	H - 2031
22	N	CTE IMPROVEMENTS	Culinary Seismic Updates	Structural reinforcement of building and systems	\$963,300	H - 2032
Total PROJECT COST					\$15,945,180	
Total HECC Bond Request					\$7,972,590	

03

Budget Takeaways

Manage to Budget

- Maintain a **conservative approach** to budget development and a disciplined approach to spending
- Provide **accessibility and affordability**
- Use **grant funds** strategically
- Make needed investments in **employees, facilities, and technology**

04 Financial Ratios

Challenges in Higher Education



Long-term Student Demand Uncertainty

Shifting demographics and changing workforce needs create unpredictability in future enrollment trends.



Persistent expense pressure

Rising costs for salaries, benefits, and operations strain institutional budgets despite constrained funding.



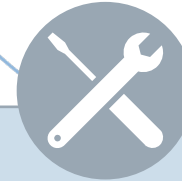
Challenging Labor Dynamics

Difficulty in recruiting, retaining, and compensating faculty and staff amid competitive labor markets and budget limitations.



Potential Downturn in Investment Performance

Economic volatility risks reducing endowment returns and other investment-based revenue streams.



Aging Infrastructure

Deferred maintenance and the need for modernization challenge institutions' ability to provide functional and competitive facilities.

The most successful institutions will adapt to the changing economic environment and focus their energies on their missions and resulting strategic plans and strategic risk management.



What is the HECC Analysis?

Using a Composite Financial Index (CFI), a common industry-wide tool that provides an assessment of an institution's overall financial health, the analysis employs financial ratios to assess four dimensions of financial operations across all funding sources. It provides a unified measure of institutional health on a scale of one to ten.

The four underlying financial ratios used in the CFI focus on two key questions:

1. Is the institution financially capable of successfully carrying out current programs (i.e. its current mission in the short term)?
2. Is the institution able to carry out intended programs well into the future (i.e. its intended mission over the long-term)?

Why this analysis?



Provides a common method and groundwork for colleges and universities



Can deliver advanced warning of financial instability so more proactive adjustments can be made



Provides a means to adopt risk management strategies by identifying potential systematic risks



Informs the Higher Education Coordinating Commission's agency budget request

Analysis method adapted from Strategic Financial Analysis for Higher Education: Identifying, Measuring & Reporting Financial Risks, Seventh Edition, 2010.



Financial Ratios FAQ

What is a financial ratio?

Financial ratios are representations of numbers that show the state of an organization's finances. They are comparison points between different figures in the organization's financial statements. If one number goes up and another goes down, this means that something has changed. Changes in financial ratios can signify that it's time to reevaluate a business or investment strategy.

Why are financial ratios critical in financial analysis?

Financial ratios are useful tools for investors to better analyze financial results and trends over time. These ratios can also be used to provide key indicators of organizational performance, making it possible to identify which companies are outperforming their peers. Managers can also use financial ratios to pinpoint strengths and weaknesses of their businesses in order to devise effective strategies and initiatives.

Why are financial ratios useful in the context of higher education?

Several financial ratios can be used to measure risk level, particularly in relationship to servicing debts and other obligations. Successful institutions link their strategic risks with operating, compliance, and other risks. Likewise, institutional responses to identify, manage, and monitor these risks should also be linked. Risk management, including financial risk management, is an integral part of everyone's job responsibility.



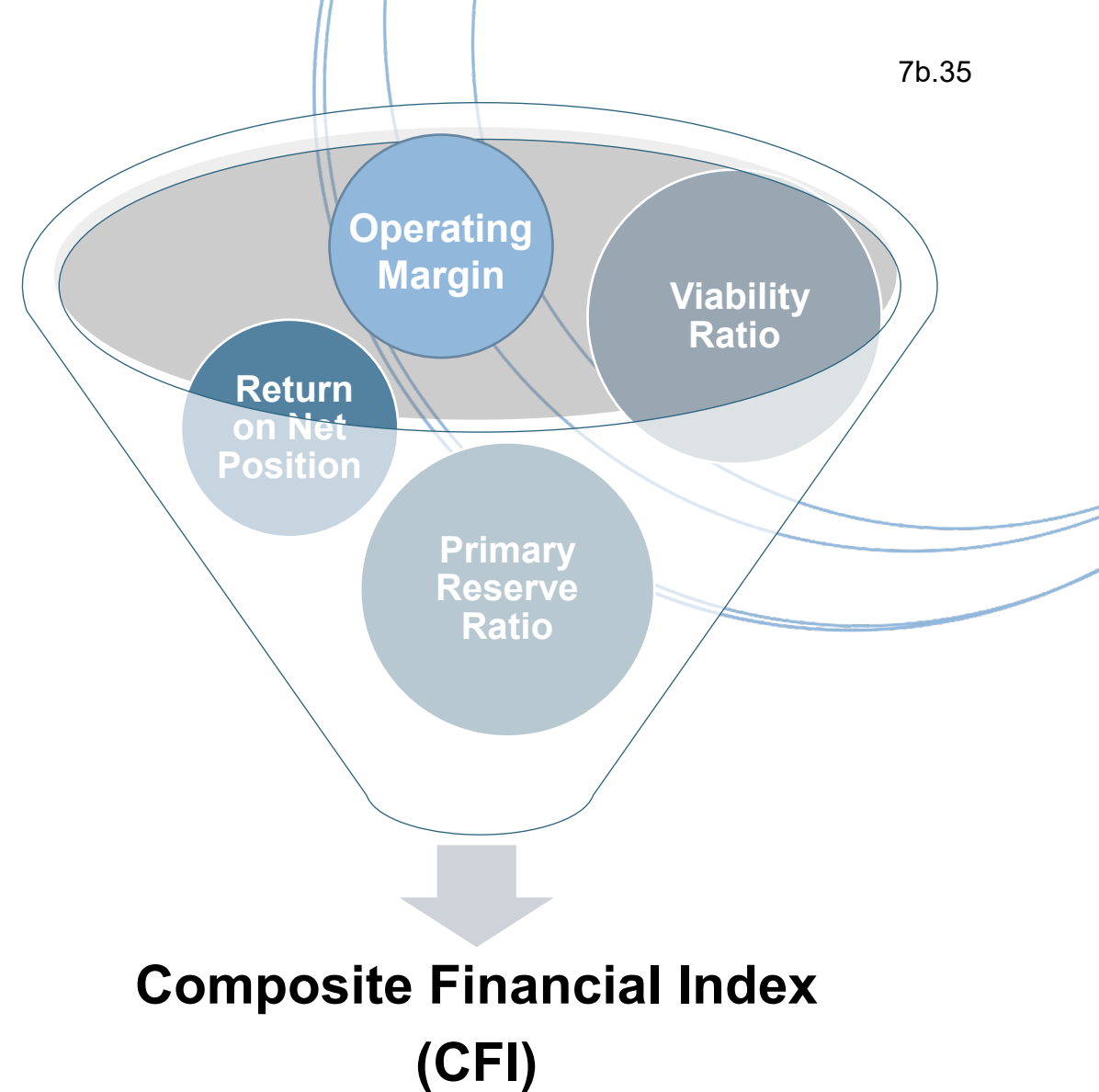
The CFI Explained

Combines all four ratios into a single score that attempts to quantify the overall financial well-being of the institution

Normally measured from one to ten, although it can be negative - it is designed for simplicity & ease of use

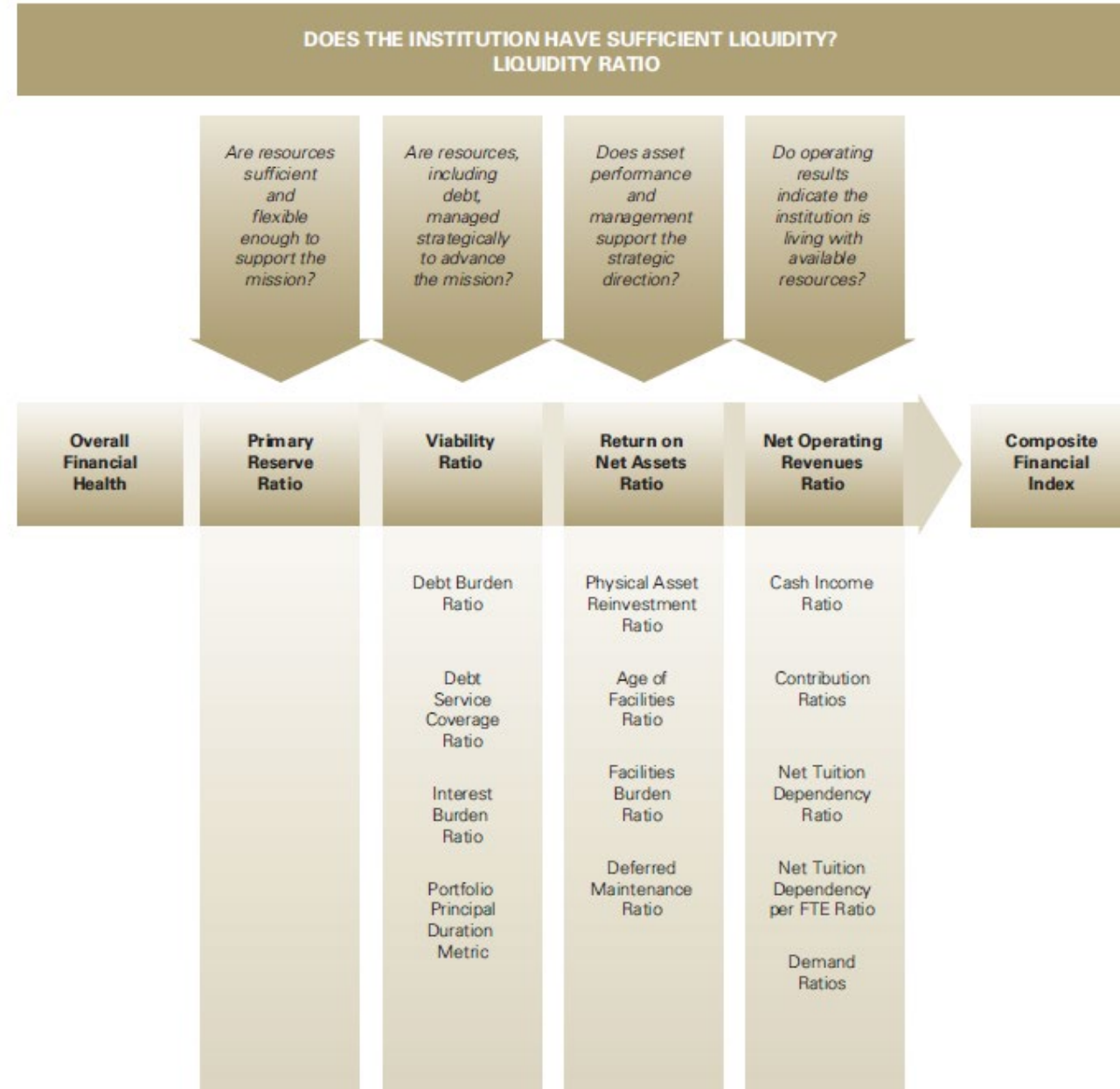
Provides a general measurement of financial health but lacks absolute precision so is best measured over time with appropriate context

Recommended to be used in conjunction with other quantitative and qualitative measures to assess an institution's financial condition



The institution must address this question first before addressing any other questions concerning financial health. If an institution does not have sufficient liquidity to conduct its operations, it does not matter how financially healthy, or not, it is.

TABLE 12.1: RATIO MAP



ORECON COMMUNITY COLLEGE STATE FINANCIAL RATIO FRAMEWORK ^{7b.37}

	Long-Term Performance		Short-Term Performance	
Ratio	Primary Reserve	Viability Ratio	Return on Net Position	Net Operating Revenues
Measurement	The period of time expenses could be covered without additional revenue collected	Balance between debt policy and financial and programmatic objectives	Total economic return on all net assets	Revenue to cover existing expenses
Performance Indicators	Are resources sufficient and flexible to support the mission?	Are debt resources managed strategically to advance the mission?	Does asset and financial performance support the strategic direction?	Do annual results contribute to resources and optimize financial health?
Calculation	$= \frac{\text{Total Reserve}}{\text{Annual Expenses}}$	$= \frac{\text{Total Reserve}}{\text{Total Long-Term Debt}}$	$= \frac{\text{Change in Net Assets}}{\text{Total Net Assets}}$	$= \frac{\text{Net Operating Income}}{\text{Total Operating Revenue}}$
% of CFI (Weights)	70%		30%	
	35%	35%	20%	10%

CFI PERFORMANCE STRATEGIES

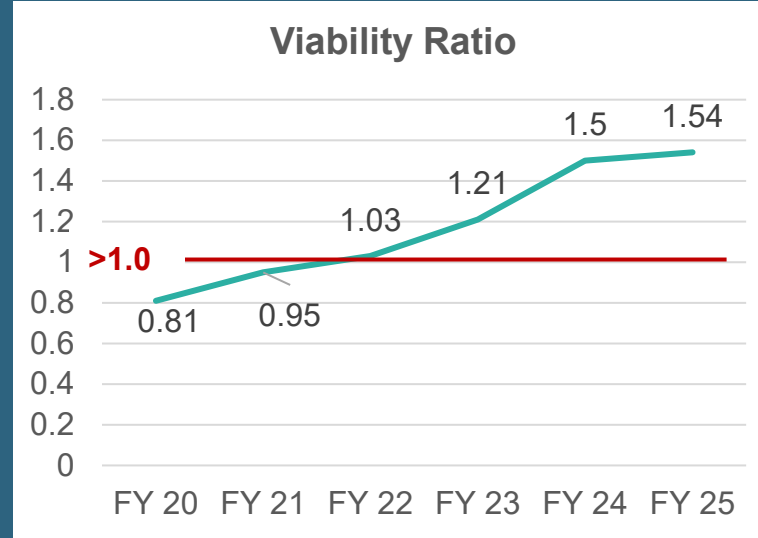
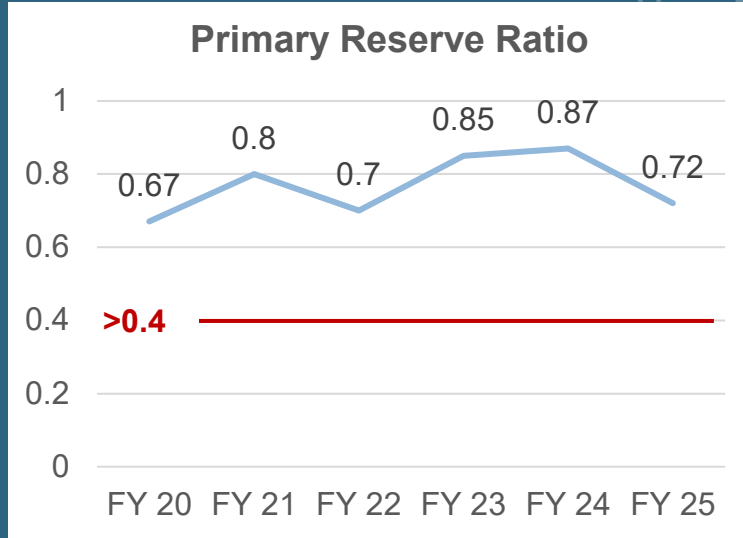
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CFI Range	Strategy
7.5 to 10	Deploy resources to achieve robust mission
6.5 to 9	Allow experimentation with new initiatives
4.5 to 7	Focus resources to compete in future states
2.5 to 5	Direct resources to allow transformation
1 to 3	Re-engineer the institution
-1 to 2	Consider substantive programmatic adjustments
-2 to 1	Assess debt and Department of Education compliance and remediation
-3 to 0	Consider structured programs to conserve cash
-4 to -2	Consider whether financial exigency is appropriate

Adapted from Tahey et al. (2010), *Strategic Financial Analysis for Higher Education*, p. 87.

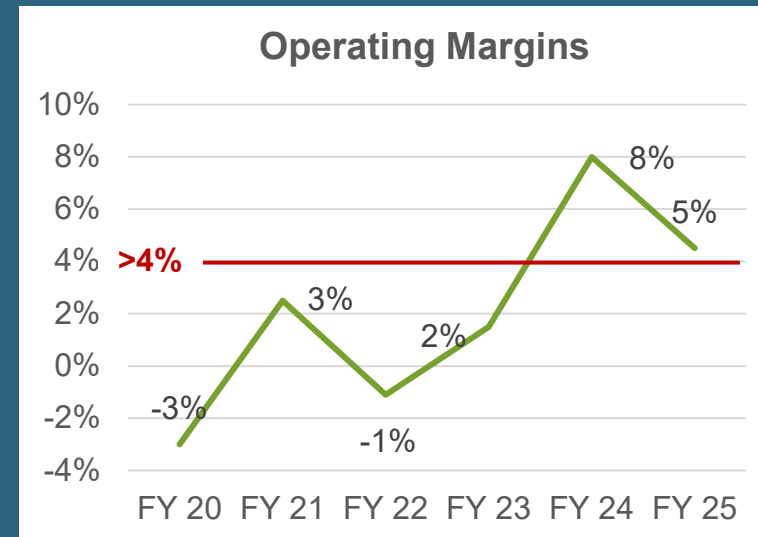
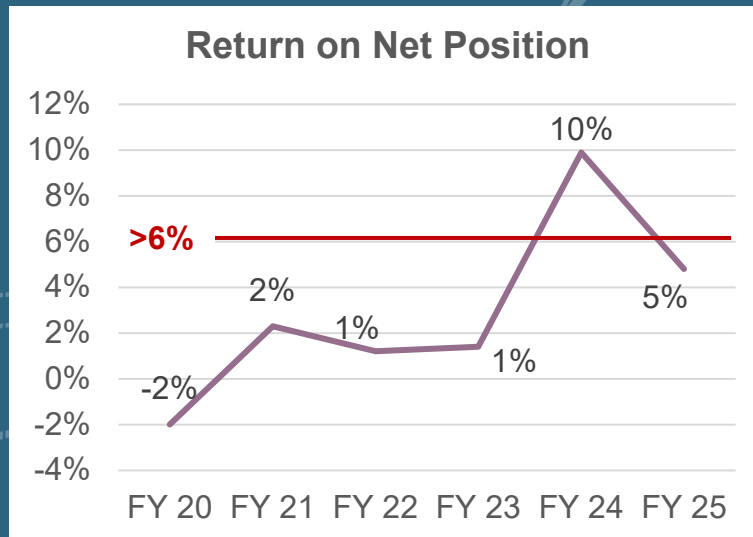
COCC RATIO RESULTS: 2020-2025

Are resources sufficient and flexible to support the mission?



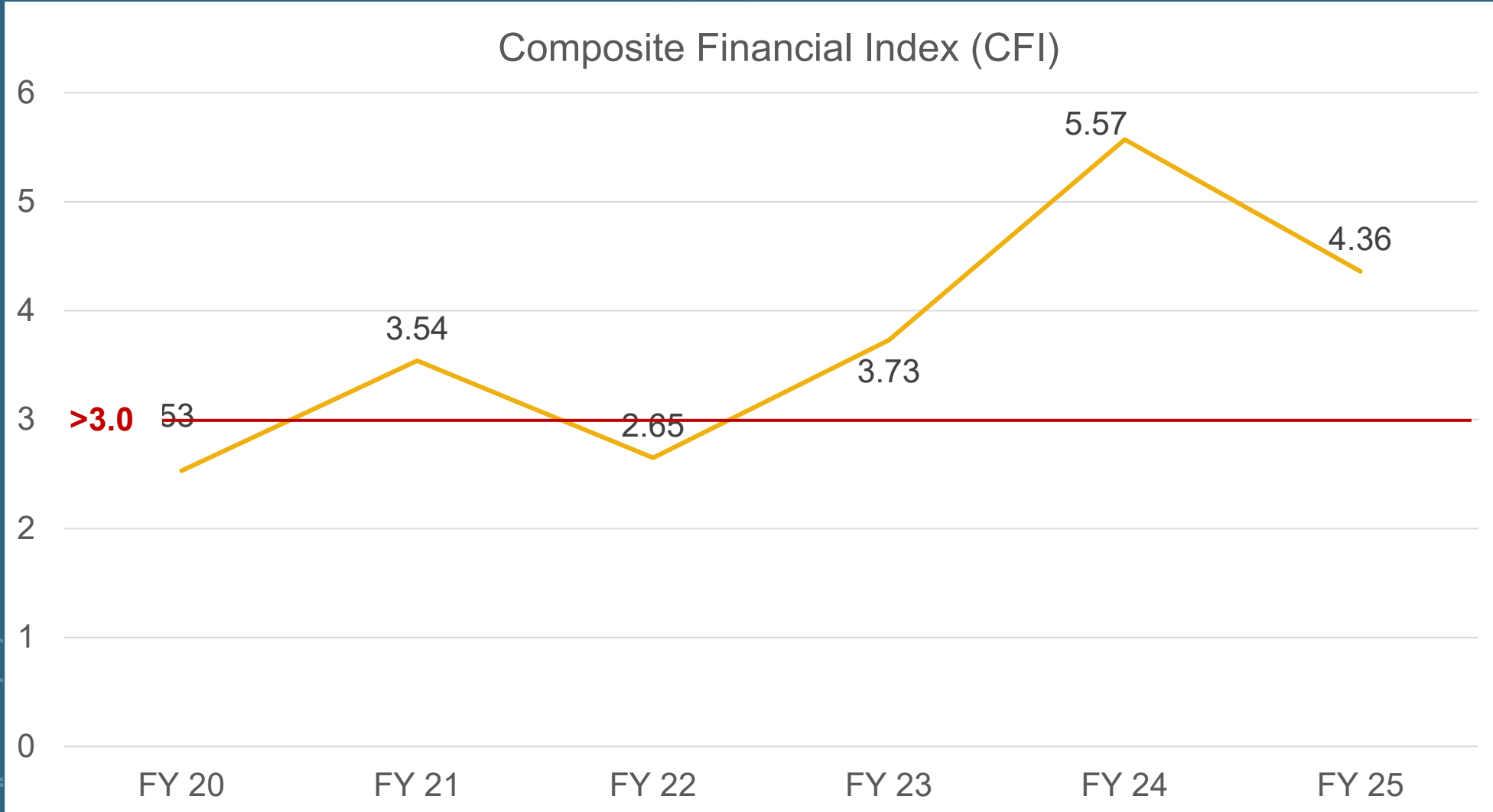
Are debt resources managed strategically to advance the mission?

Does asset and financial performance support the strategic direction?

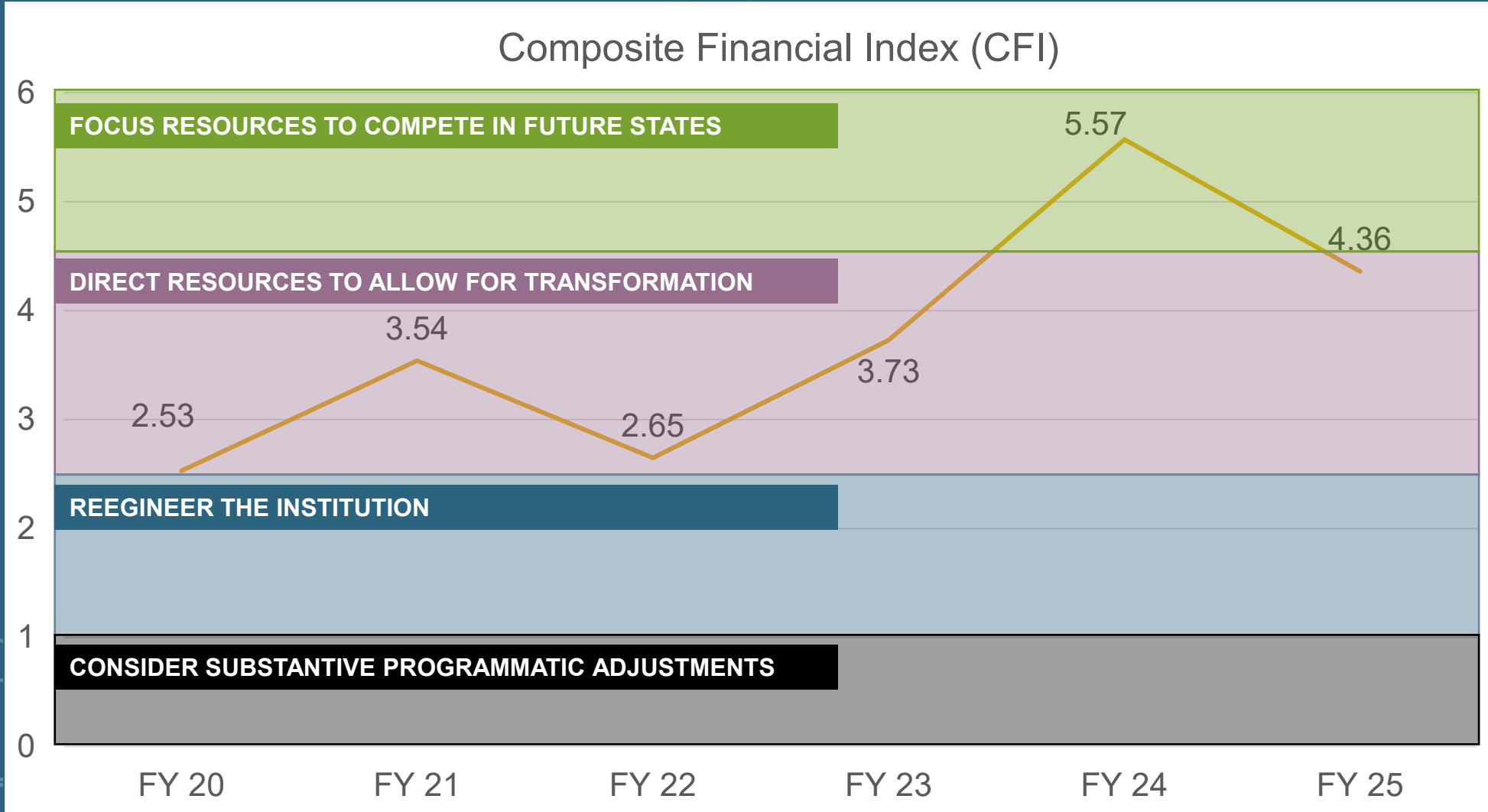


Do annual results contribute to resources and optimize financial health?

COCC CFI RESULTS: 2020-2025

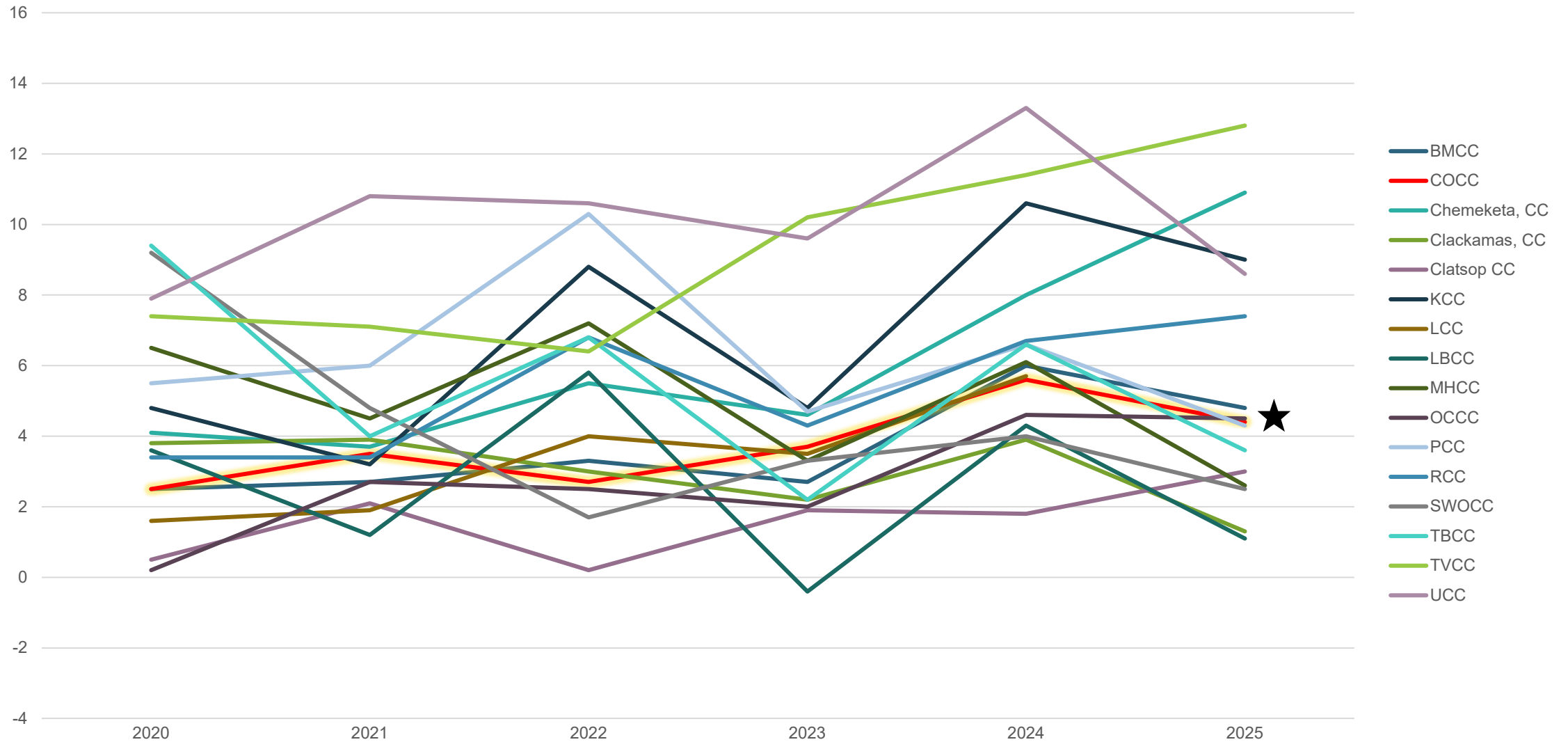


COCC CFI RESULTS: 2020-2025



OR PUBLIC COLLEGES: CFI RESULTS

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General Fund - Resources

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
RESOURCES						
Property Taxes						
Current Year	\$ 22,189,432	\$ 22,972,445	\$ 24,330,000	\$ 25,482,000		
Prior Year	277,263	437,893	283,000	447,000		
Tuition and Fees	18,739,853	19,509,759	22,430,000	22,794,000		
State and Federal Sources						
State Aid for Operations	11,897,678	12,478,076	13,279,000	12,796,000		
Other Sources						
Interest Income	1,446,592	1,289,310	800,000	1,000,000		
Miscellaneous Income	61,147	4,122,152	174,000	305,000		
Program Income	58,908	100,679	100,000	96,000		
Transfers from Other Funds						
Interfund Transfers-In	3,644,362	2,867,309	5,588,744	4,544,000		
Total	\$ 58,315,235	\$ 63,777,623	\$ 66,984,744	\$ 67,464,000	\$ -	\$ -
Beginning Fund Balance	\$ 11,674,338	\$ 16,747,693	\$ 19,237,000	\$ 8,449,000		
Total Resources	<u>\$ 69,989,573</u>	<u>\$ 80,525,316</u>	<u>\$ 86,221,744</u>	<u>\$ 75,913,000</u>		<u>\$ -</u>

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
Instruction						
Humanities Office	\$ 74,957	\$ 78,847	\$ 82,299	\$ 86,062		
Writing/Literature	1,440,876	1,571,936	1,714,608	1,885,711		
Foreign Languages	587,690	633,725	664,584	670,697		
Speech	668,508	690,482	654,899	704,278		
Social Science Office	78,283	72,023	84,938	92,504		
Music	447,491	439,532	494,379	481,116		
Art	823,265	1,027,442	1,011,964	1,071,578		
Theatre Arts	70,941	38,646	50,775	54,500		
Fine Arts and Communication Office	69,173	80,760	86,376	87,838		
Business Administration	614,677	754,850	701,063	728,284		
Culinary Program	1,205,409	1,154,870	1,256,166	1,308,862		
Business Administration Office	72,061	3,781	952	952		
Journalism			6,680	6,680		
Culinary Administration Office	75,510	81,966	92,617	98,084		
World Languages and Cultures Office	56,867	58,813	61,852	64,458		
Philosophy	41,910	49,991	28,787	28,787		
Addiction Studies	186,835	191,078	210,429	223,818		
Anthropology	339,897	347,972	352,690	376,871		
Criminal Justice	178,851	181,227	222,726	239,023		
Economics	118,214	125,029	145,595	154,013		
Education	372,851	479,972	524,939	559,903		
Geography	24,822	37,796	25,102	25,102		
History	261,701	284,364	306,573	334,775		
Human Development	185,102	186,929	227,200	239,493		
Political Science	27,929	21,071	27,169	27,169		
Psychology	626,285	591,181	756,007	735,054		
Sociology	196,522	208,901	201,911	212,161		
AVANZA	78,966					
Adult Basic Education	450,000	705,569	608,848	724,518		
Regional Svcs. & R.C. Operations	716,609	761,469	848,083	728,943		
Regional Svcs. & M.C. Operations	299,484	281,781	314,162	315,193		

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 316,857	\$ 317,093	\$ 345,280	\$ 354,393		
Engineering & Engr. Tech.	168,553	182,621	188,660	202,351		
Science Office	86,654	76,972	93,466	89,803		
Mathematics	1,250,268	1,328,080	1,556,393	1,595,562		
Biological Science	1,312,791	1,565,500	1,671,191	1,792,446		
Chemistry	577,921	684,259	762,381	807,713		
Physics	204,450	210,466	240,111	254,212		
Geology	131,686	156,356	146,631	161,266		
Nursing	1,556,096	1,484,302	1,714,003	2,080,880		
Health & Human Performance Office	143,254	141,297	164,712	173,343		
Health & Human Performance	980,347	1,041,571	705,405	879,114		
Math Office	77,095	79,403	80,306	85,148		
Allied Health	65,780	75,141	71,480	72,380		
Computer and Information Systems	1,106,695	1,264,720	1,263,656	1,223,349		
Licensed Massage Therapy	305,095	398,273	467,758	488,138		
Emergency Medical Services	516,856	499,398	532,815	565,443		
Dental Assisting	344,671	387,050	312,290	346,472		
Medical Assisting	287,538	287,622	543,130	568,519		
Dental Hygiene			141,948	143,493		
Allied Health Office	84,011	88,248	93,271	97,082		
Pharmacy Technician	136,148	144,393	150,567	159,434		
Veterinary Technician Program	305,573	309,231	356,566	385,411		
CIS Office	56,122	82,458	97,076	97,231		
Nursing Office	101,662	104,562	114,775	98,354		
Nursing Assistant	133,735	135,527	161,689	172,420		
HHP: Recreation (O.R.L.T.)	152,797	151,553	287,903	308,822		
Public Health		144,801	188,683	200,957		
Public Service Education Office	146,048	142,160	147,838	154,309		
Forestry Technology	495,518	625,668	475,017	475,263		
Automotive	416,192	421,537	580,050	613,851		
Health Information Technology	235,690	280,647	290,072	301,956		
Manufacturing Processes	451,872	567,305	799,100	805,245		
Apprenticeship	120,140	241,891	155,208	274,834		

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
Wildland Fire Management	4,605					
Fire Science	336,554	356,825	353,521	383,411		
Geographical Information Systems	171,902	137,743	173,216	183,934		
Aviation Program	416,630	511,915	519,750	543,324		
Military Science	88		1,250	1,250		
Regional Credit Instruction-Madras	3,959					
Regional Credit Instruction-Prineville	4,483					
Summer Session		1,003,444	852,140	852,776		
Regional Credit Instruction-Redmond	3,376					
Library Skills	41,438	42,518	43,844			
Total Instruction	\$ 23,642,836	\$ 26,814,553	\$ 28,607,525	\$ 30,260,316	\$ -	\$ -
Instructional Support						
Office of VP of Instruction	\$ 935,196	\$ 1,043,127	\$ 1,060,670	\$ 1,180,412		
Library	1,231,928	1,287,345	1,482,768	1,544,184		
Convocation	9,091	9,918	12,526	12,526		
Tutoring and Testing	616,704	764,569	727,944	749,824		
Plan/Eval/Accreditation	23,876	5,000				
eLearning and Academic Technology	774,009	856,361	872,534	909,913		
Instructional Deans	1,482,380	1,598,888	1,656,256	1,696,128		
Curriculum & Assessment	468,642	162,144	264,531	281,924		
ITS - Instructional Software	205,036					
Total Instructional Support	\$ 5,746,862	\$ 5,727,353	\$ 6,077,229	\$ 6,374,911	\$ -	\$ -

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
Student Services						
Admissions	\$ 1,330,689	\$ 1,454,099	\$ 1,582,817	\$ 1,664,684		
Counseling Center	51,160	129,354	175,933	175,933		
Student Life	359,121	454,200	459,735	680,630		
Commencement	22,620	30,484	27,771	27,771		
Financial Aid	839,629	1,071,952	1,126,180	1,261,475		
Career Services and Job Placement	45,391	166,263				
Student Outreach & Contact	355,356	511,682	589,788	617,523		
Equity and Well-Being	362,323	825,335	1,046,041	1,138,396		
Club Sports	304,695	312,519	368,544	379,185		
Enrollment Cashiering	17,015					
Student Accessibility Services	397,266	552,822	637,716	674,992		
Office VP Student Affairs	574,536	548,368	858,029	797,191		
Advising	583,318	556,731	1,076,910	1,153,960		
Placement Testing	94,446	45,223	33,501	33,501		
First Year Experience	227,761	291,478	280,513			
ITS - Student Services Software	34,041					
Total Student Services	\$ 5,599,367	\$ 6,950,510	\$ 8,263,478	\$ 8,605,241	\$ -	\$ -

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
College Support Services						
Governing Board	\$ 100,215	\$ 114,724	\$ 105,924	\$ 109,076		
President's Office	450,812	501,297	501,623	496,564		
Fiscal Services	494,297	662,482	795,828	848,468		
Payroll	281,392	400,254	433,820	456,936		
Campus Safety and Security	803,927	751,433	1,008,345	1,051,715		
Human Resources	831,820	1,013,504	1,224,785	1,249,033		
Mail Services	144,306	104,789	171,487	175,416		
Marketing and Public Relations	735,929	910,847	1,087,557	1,135,151		
Vice President for Finance and Operations	553,157	407,730	405,699	457,074		
Legal, Audit and Professional Svcs	148,298	131,910	120,583	120,583		
Elections		39,725	29,355	29,355		
General Institutional Support	886,853	1,103,372	647,587	818,633		
Liability and Other Insurance	170,721	171,997	195,349	484,773		
Institutional Effectiveness	384,640	444,926	488,799	523,281		
Organizational Development	8,890	5,075	13,000	13,000		
College Advancement/Grants	370,004	694,958	919,612	933,393		
Total College Support Services	\$ 6,365,261	\$ 7,459,023	\$ 8,149,353	\$ 8,902,451	\$ -	\$ -
Campus Services						
Custodial Services	\$ 1,221,394	\$ 1,295,311	\$ 1,167,420	\$ 1,529,411		
Utilities	1,412,719	1,672,842	1,661,484	1,682,684		
Fire & Boiler Insurance	242,334	267,687	338,665	397,931		
Maintenance of Grounds	934,635	1,179,584	1,100,439	1,175,692		
Maintenance of Buildings	806,263	876,099	1,027,838	1,117,809		
Plant Additions	389,141	417,000	16,266,333	2,055,000		
Plant Administration	454,019	724,751	845,096	918,096		
Total Campus Services	\$ 5,460,505	\$ 6,433,274	\$ 22,407,275	\$ 8,876,623	\$ -	\$ -

General Fund - Requirements by Function

	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 ACTUAL Amounts	Fiscal Year 2025-26 CURRENT Budget	Fiscal Year 2026-27 PROPOSED Budget	Fiscal Year 2026-27 APPROVED Budget	Fiscal Year 2026-27 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 1,786,090	\$ 2,708,260	\$ 3,313,259	\$ 2,872,171		
Management Information Systems	790,961	838,718	934,047	985,560		
End User Services	857,786	868,622	721,094	775,298		
Enterprise Computing Services	497,224	867,614	1,060,570	1,279,738		
Network/Telecom & Media Services	601,789	659,755	857,908	650,349		
Web Development	151,495	180,045	194,144	207,263		
Regional IT Services			25,000	25,000		
Project Management	83,682	516,023	595,661	644,176		
Information Security	243,947	390,669	428,767	435,883		
Student Tech Services	260,467	326,231	591,690	497,020		
Total Information Technology	\$ 5,273,441	\$ 7,355,937	\$ 8,722,140	\$ 8,372,458	\$ -	\$ -
Financial Aid						
Financial Aid Transactions	\$ 153,608	\$ 147,745	\$ 200,000	\$ 235,000		
Total Financial Aid	\$ 153,608	\$ 147,745	\$ 200,000	\$ 235,000	\$ -	\$ -
Contingency						
Contingency	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
Total Contingency	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
Requirements	\$ 53,241,880	\$ 61,888,395	\$ 83,427,000	\$ 72,627,000	\$ -	\$ -
Ending Fund Balance	\$ 16,747,693	\$ 16,747,693	\$ 2,794,744	\$ 3,286,000		
Total Requirements	\$ 69,989,573	\$ 78,636,088	\$ 86,221,744	\$ 75,913,000	\$ -	\$ -

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
Instruction							
Humanities Office	1.0	\$ 83,818	\$ 2,244				\$ 86,062
Writing/Literature	14.1	1,863,991	21,720				1,885,711
Foreign Languages	4.3	663,922	6,775				670,697
Speech	5.1	692,778	11,500				704,278
Social Science Office	1.0	85,666	6,838				92,504
Music	3.5	457,466	23,650				481,116
Art	9.9	1,028,505	43,073				1,071,578
Theatre Arts	0.4	53,935	565				54,500
Fine Arts and Communication Office	1.0	83,870	3,968				87,838
Business Administration	6.2	720,470	7,814				728,284
Culinary Program	9.3	958,762	350,100				1,308,862
Business Administration Office		-	952				952
Journalism	0.1	6,680					6,680
Culinary Administration Office	1.0	98,084					98,084
World Languages and Cultures Office	0.8	62,903	1,555				64,458
Philosophy	0.4	28,287	500				28,787
Addiction Studies	1.5	218,274	5,544				223,818
Anthropology	2.4	371,692	5,179				376,871
Criminal Justice	2.1	229,092	9,931				239,023
Economics	1.2	151,313	2,700				154,013
Education	4.0	551,833	8,070				559,903
Geography	0.3	23,842	1,260				25,102
History	2.1	330,223	4,552				334,775
Human Development	1.9	229,649	9,844				239,493
Political Science	0.4	26,469	700				27,169
Psychology	5.1	722,279	12,775				735,054
Sociology	1.3	210,247	1,914				212,161
AVANZA							
Adult Basic Education	3.8	696,018	23,500		5,000		724,518
Regional Svcs. & R.C. Operations	3.5	391,416	22,527		315,000		728,943
Regional Svcs. & M.C. Operations	3.0	302,523	12,670				315,193

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
Regional Svcs. & P.C. Operations	3.0	340,523	13,870				354,393
Engineering & Engr. Tech.	1.3	199,993	2,358				202,351
Science Office	1.0	82,666	7,137				89,803
Mathematics	12.2	1,556,079	39,483				1,595,562
Biological Science	13.7	1,715,912	76,534				1,792,446
Chemistry	6.0	788,653	19,060				807,713
Physics	2.1	245,452	8,760				254,212
Geology	1.2	151,016	10,250				161,266
Nursing	15.1	2,019,625	61,255				2,080,880
Health & Human Performance Office	1.6	167,466	5,877				173,343
Health & Human Performance	6.2	840,675	38,439				879,114
Math Office	1.0	83,221	1,927				85,148
Allied Health	0.9	65,880	6,500				72,380
Computer and Information Systems	8.0	1,203,867	19,482				1,223,349
Licensed Massage Therapy	4.3	471,465	16,673				488,138
Emergency Medical Services	5.2	524,707	40,736				565,443
Dental Assisting	2.7	318,554	27,918				346,472
Medical Assisting	4.8	536,519	32,000				568,519
Dental Hygiene	1.0	125,693	17,800				143,493
Allied Health Office	1.0	93,267	3,815				97,082
Pharmacy Technician	1.4	147,906	11,528				159,434
Veterinary Technician Program	2.5	335,186	50,225				385,411
CIS Office	1.0	96,731	500				97,231
Nursing Office	1.0	95,354	3,000				98,354
Nursing Assistant	1.5	138,920	33,500				172,420
HHP: Recreation (O.R.L.T.)	2.1	306,697	2,125				308,822
Public Health	1.4	193,557	7,400				200,957
Public Service Education Office	2.0	150,058	4,251				154,309
Forestry Technology	3.8	451,355	23,908				475,263
Automotive	5.3	576,339	37,512				613,851
Health Information Technology	2.5	292,956	9,000				301,956
Manufacturing Processes	7.5	729,885	75,360				805,245
Apprenticeship	2.3	267,469	7,365				274,834

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
Wildland Fire Management							
Structural Fire Science	2.9	350,936	32,475				383,411
Geographical Information Systems	1.4	176,970	6,964				183,934
Aviation Program	4.7	533,444	9,880				543,324
Military Science			1,250				1,250
Regional Credit Instruction-Madras							
Regional Credit Instruction-Prineville							
Summer Session	9.8	852,776					852,776
Regional Credit Instruction-Redmond							
Library Skills							
Total Instruction	236.1	\$ 28,571,779	1,368,537	-	\$ 320,000	\$ -	\$ 30,260,316
Instructional Support							
Office of VP of Instruction	4.1	\$ 654,501	\$ 57,016		\$ 468,895		\$ 1,180,412
Library	10.7	1,256,521	134,463	153,200			1,544,184
Convocation			12,526				12,526
Tutoring and Testing	10.8	743,533	6,291				749,824
Plan/Eval/Accreditation							
eLearning and Academic Technology	6.6	796,895	113,018				909,913
Instructional Deans	10.6	1,657,434	38,694				1,696,128
Curriculum & Assessment	2.0	276,201	5,723				281,924
ITS - Instructional Software							
Total Instructional Support	44.8	\$ 5,385,085	367,731	\$ 153,200	\$ 468,895	\$ -	\$ 6,374,911

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
Student Services							
Admissions	14.0	\$ 1,605,210	\$ 59,474				\$ 1,664,684
Counseling Center			175,933				175,933
Student Life	3.6	546,673	79,857		54,100		680,630
Commencement			27,771				27,771
Financial Aid	9.0	1,083,749	27,726		150,000		1,261,475
Career Services and Job Placement							
Student Outreach & Contact	4.1	514,511	103,012				617,523
Equity and Well-Being	6.8	892,734	245,662				1,138,396
Club Sports	3.6	296,511	82,674				379,185
Enrollment Cashiering							
Student Accessibility Services	6.5	661,623	13,369				674,992
Office VP Student Affairs	3.1	605,631	54,550		137,010		797,191
Advising	9.0	1,110,290	43,670				1,153,960
Placement Testing		405	33,096				33,501
First Year Experience							
ITS - Student Services Software							
Total Student Services	59.7	\$ 7,317,337	946,794	-	\$ 341,110	\$ -	\$ 8,605,241

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
College Support Services							
Governing Board	0.5	\$ 61,773	\$ 47,303				\$ 109,076
President's Office	1.5	473,735	22,829				496,564
Fiscal Services	6.0	834,972	13,496				848,468
Payroll	3.0	456,936					456,936
Campus Public Safety	7.8	881,001	170,714				1,051,715
Human Resources	6.8	1,072,421	161,612		15,000		1,249,033
Mail Services	1.0	87,312	88,104				175,416
Marketing and Public Relations	6.5	981,962	153,189				1,135,151
Vice President for Finance and Operations	1.0	312,030	20,044		125,000		457,074
Legal, Audit and Professional Svcs			120,583				120,583
Elections			29,355				29,355
General Institutional Support		322,000	171,633	35,000	290,000		818,633
Liability and Other Insurance			234,773		250,000		484,773
Institutional Effectiveness	3.0	504,152	19,129				523,281
Organizational Development			13,000				13,000
College Advancement/Grants	2.0	263,393	100,000		570,000		933,393
Total College Support Services	39.1	\$ 6,251,687	1,365,764	\$ 35,000	\$ 1,250,000	\$ -	\$ 8,902,451
Campus Services							
Custodial Services	15.8	\$ 1,397,288	\$ 132,123				\$ 1,529,411
Utilities			1,682,684				1,682,684
Fire & Boiler Insurance			397,931				397,931
Maintenance of Grounds	9.1	939,009	236,683				1,175,692
Maintenance of Buildings	6.1	680,378	437,431				1,117,809
Plant Additions					2,055,000		2,055,000
Plant Administration	6.0	871,008	47,088				918,096
Total Campus Services	37.0	\$ 3,887,683	2,933,940	-	\$ 2,055,000	\$ -	\$ 8,876,623

General Fund - Requirements by Expenditure Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2026-27 Proposed Budget
Information Technology							
Information Technology Services	0.5	\$ 153,606	\$ 2,518,565		\$ 200,000		\$ 2,872,171
Management Information Systems	5.0	969,107	16,453				985,560
End User Services	5.3	719,712	55,586				775,298
Enterprise Computing Services	7.0	1,250,535	29,203				1,279,738
Network/Telecom & Media Services	4.0	449,883	200,466		-		650,349
Web Development	1.0	201,263	6,000				207,263
Regional IT Services - Prineville			25,000				25,000
Project Management	4.0	638,176	6,000				644,176
Information Security	2.0	324,683	111,200				435,883
Student Tech Services	4.1	486,520	10,500				497,020
Total Information Technology	32.9	\$ 5,193,485	2,978,973	\$ -	\$ 200,000	\$ -	\$ 8,372,458
Financial Aid							
Financial Aid Transactions		\$ -	\$ 200,000	\$ -	\$ 35,000	\$ -	\$ 235,000
Total Financial Aid		\$ -	200,000	\$ -	\$ 35,000	\$ -	\$ 235,000
Contingency							
Contingency		\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total Contingency		\$ -	-	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total Expenses	449.6	\$ 56,607,056	10,161,739	\$ 188,200	\$ 4,670,005	\$ 1,000,000	\$ 72,627,000

Fund: General Fund - 11001

General Fund Summary - GEN

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	5,117,902	6,557,122	6,579,999	6,520,191	0	0
51101 Other Taxable Compensation	21,300	81,799	15,300	22,800	0	0
51102 Taxable Mileage Allowance	93,320	126,136	112,116	112,116	0	0
51200 Administrative Salaries P/T	0	115	0	0	0	0
51300 Faculty Salaries F/T	8,968,245	10,110,116	11,044,034	11,696,649	0	0
51400 Faculty Salaries P/T	1,980,548	2,912,450	2,365,581	2,660,505	0	0
51410 Adjunct Faculty	1,115,525	1,183,592	1,300,916	1,383,967	0	0
51500 Classified Salaries F/T	4,252,947	4,617,678	4,730,547	5,306,953	0	0
51600 Classified Salaries P/T	502,945	331,556	342,190	280,788	0	0
51700 Irregular Wages	897,458	1,033,539	1,072,812	1,061,671	0	0
51900 Prof. Non-Managerial - F/T	2,872,212	3,689,235	4,559,918	5,068,407	0	0
51910 Prof. Non-Managerial - P/T	306,898	429,032	447,762	364,542	0	0
52000 Payroll Assessments	15,649,415	17,643,219	20,757,681	22,128,467	0	0
61000 Materials and Supplies	1,498,543	1,628,706	1,610,066	1,645,766	0	0
62000 Outside and Contract	3,486,454	4,214,785	5,886,106	6,045,943	0	0
63000 Utilities	1,499,788	1,739,158	1,840,172	1,861,372	0	0
64100 Administrative Travel	95,183	140,113	192,479	201,979	0	0
64200 Professional Travel/Develop.	169,958	200,594	321,741	324,241	0	0
64300 Student Field Experience	41,142	76,197	89,394	89,394	0	0
65000 Repair and Replacement	127,366	108,097	118,685	118,685	0	0
66000 Insurance Expense	412,235	453,508	575,669	674,359	0	0
67000 Items for Resale	0	535	0	0	0	0
69000 Financial Aid	153,608	150,280	200,000	200,000	0	0
71000 Purchased Capital	55,935	127,485	40,100	35,000	0	0
72000 Construction	30,579	0	0	0	0	0
74000 Library Capital	105,889	155,235	153,200	153,200	0	0
81000 Transfers In	0	20,000	0	0	0	0
82000 Transfers Out	3,786,353	4,158,112	19,070,532	4,670,005	0	0
	<u>53,241,749</u>	<u>61,888,396</u>	<u>83,427,000</u>	<u>72,627,000</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Instructional Summary - AAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	402,694	718,455	547,007	577,378	0	0
51101 Other Taxable Compensation	0	0	0	0	0	0
51102 Taxable Mileage Allowance	93,288	125,639	112,116	112,116	0	0
51300 Faculty Salaries F/T	8,820,482	9,952,232	10,882,425	11,497,975	0	0
51400 Faculty Salaries P/T	1,760,370	2,684,491	2,181,830	2,443,977	0	0
51410 Adjunct Faculty	1,115,525	1,183,540	1,300,916	1,383,967	0	0
51500 Classified Salaries F/T	837,708	975,597	1,012,783	1,081,236	0	0
51600 Classified Salaries P/T	243,050	177,537	193,325	183,231	0	0
51700 Irregular Wages	420,065	485,533	428,959	420,459	0	0
51900 Prof. Non-Managerial - F/T	93,465	38,356	74,263	75,062	0	0
51910 Prof. Non-Managerial - P/T	40,095	42,489	44,188	46,389	0	0
52000 Payroll Assessments	7,880,735	8,726,329	10,017,376	10,749,989	0	0
61000 Materials and Supplies	740,117	829,999	814,564	814,064	0	0
62000 Outside and Contract	206,614	253,923	265,892	271,192	0	0
64100 Administrative Travel	45,740	75,230	80,584	90,084	0	0
64200 Professional Travel/Develop.	43,390	69,714	134,288	134,288	0	0
64300 Student Field Experience	24,421	30,441	35,006	35,006	0	0
65000 Repair and Replacement	11,581	15,531	12,268	12,268	0	0
66000 Insurance Expense	13,790	14,875	11,635	11,635	0	0
67000 Items for Resale	0	448	0	0	0	0
69000 Financial Aid	0	0	0	0	0	0
71000 Purchased Capital	3,507	11,305	5,100	0	0	0
74000 Library Capital	0	541	0	0	0	0
81000 Transfers In	0	20,000	0	0	0	0
82000 Transfers Out	846,072	382,349	453,000	320,000	0	0
	<u>23,642,706</u>	<u>26,814,553</u>	<u>28,607,525</u>	<u>30,260,316</u>	<u>0</u>	<u>0</u>

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Fund: General Fund - 11001

Instructional Support Summary - CAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	1,293,815	1,401,483	1,465,095	1,471,379	0	0
51101 Other Taxable Compensation	3,000	30,999	2,000	3,000	0	0
51102 Taxable Mileage Allowance	0	160	0	0	0	0
51300 Faculty Salaries F/T	147,763	157,883	161,609	198,674	0	0
51400 Faculty Salaries P/T	218,804	224,091	143,644	176,421	0	0
51410 Adjunct Faculty	0	53	0	0	0	0
51500 Classified Salaries F/T	530,835	541,796	635,466	668,292	0	0
51600 Classified Salaries P/T	33,762	36,073	35,762	37,374	0	0
51700 Irregular Wages	308,302	334,732	383,478	383,478	0	0
51900 Prof. Non-Managerial - F/T	213,275	281,915	251,767	342,427	0	0
51910 Prof. Non-Managerial - P/T	70,502	112,916	106,951	118,882	0	0
52000 Payroll Assessments	1,613,990	1,706,612	1,848,782	1,985,158	0	0
61000 Materials and Supplies	63,005	67,832	81,514	82,014	0	0
62000 Outside and Contract	464,760	197,780	230,960	230,960	0	0
64100 Administrative Travel	10,028	15,438	26,984	26,984	0	0
64200 Professional Travel/Develop.	26,779	10,953	27,773	27,773	0	0
64300 Student Field Experience	1,249	645	0	0	0	0
65000 Repair and Replacement	750	0	0	0	0	0
71000 Purchased Capital	0	0	0	0	0	0
74000 Library Capital	105,889	154,694	153,200	153,200	0	0
82000 Transfers Out	640,352	451,298	522,244	468,895	0	0
	<u>5,746,862</u>	<u>5,727,353</u>	<u>6,077,229</u>	<u>6,374,911</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Student Services Summary - EAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	784,417	1,106,123	1,216,841	1,277,916	0	0
51101 Other Taxable Compensation	3,000	3,000	1,000	3,000	0	0
51102 Taxable Mileage Allowance	0	254	0	0	0	0
51200 Administrative Salaries P/T	0	115	0	0	0	0
51400 Faculty Salaries P/T	1,374	3,868	40,107	40,107	0	0
51500 Classified Salaries F/T	897,386	831,521	845,785	987,230	0	0
51600 Classified Salaries P/T	0	23,247	63,226	26,337	0	0
51700 Irregular Wages	100,115	145,879	138,576	135,935	0	0
51900 Prof. Non-Managerial - F/T	1,121,555	1,395,659	1,524,690	1,724,704	0	0
51910 Prof. Non-Managerial - P/T	152,264	225,109	246,415	143,157	0	0
52000 Payroll Assessments	2,030,590	2,314,232	2,856,681	2,978,951	0	0
61000 Materials and Supplies	107,608	122,419	220,798	225,398	0	0
62000 Outside and Contract	271,738	431,609	564,014	553,551	0	0
64100 Administrative Travel	34,723	41,157	45,078	45,078	0	0
64200 Professional Travel/Develop.	34,032	55,914	51,148	53,648	0	0
64300 Student Field Experience	15,472	45,041	54,388	54,388	0	0
66000 Insurance Expense	1,200	9,300	14,731	14,731	0	0
69000 Financial Aid	0	2,535	0	0	0	0
71000 Purchased Capital	1,098	11,526	0	0	0	0
82000 Transfers Out	42,793	182,000	380,000	341,110	0	0
	<u>5,599,364</u>	<u>6,950,509</u>	<u>8,263,478</u>	<u>8,605,241</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

College Support Services Summary - GAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	1,338,968	1,686,717	1,842,493	1,746,305	0	0
51101 Other Taxable Compensation	14,550	15,300	12,300	15,300	0	0
51102 Taxable Mileage Allowance	22	84	0	0	0	0
51500 Classified Salaries F/T	413,719	463,371	533,875	553,048	0	0
51700 Irregular Wages	27,137	21,223	44,068	44,068	0	0
51900 Prof. Non-Managerial - F/T	674,908	931,418	1,013,745	1,165,784	0	0
51910 Prof. Non-Managerial - P/T	44,037	48,519	50,208	56,114	0	0
52000 Payroll Assessments	1,740,623	2,080,577	2,617,370	2,671,068	0	0
61000 Materials and Supplies	128,528	90,060	167,464	167,464	0	0
62000 Outside and Contract	1,007,168	984,120	873,206	873,206	0	0
63000 Utilities	1	0	3,816	3,816	0	0
64100 Administrative Travel	1,882	6,356	30,658	30,658	0	0
64200 Professional Travel/Develop.	46,854	38,808	53,926	53,926	0	0
64300 Student Field Experience	0	70	0	0	0	0
65000 Repair and Replacement	899	500	300	300	0	0
66000 Insurance Expense	139,723	142,515	196,970	236,394	0	0
67000 Items for Resale	0	87	0	0	0	0
71000 Purchased Capital	40,154	23,835	35,000	35,000	0	0
72000 Construction	30,579	0	0	0	0	0
82000 Transfers Out	715,509	925,465	673,954	1,250,000	0	0
	<u>6,365,261</u>	<u>7,459,024</u>	<u>8,149,353</u>	<u>8,902,451</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Plant Operations & Maint. Summary - JAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	249,950	334,941	325,116	343,024	0	0
51101 Other Taxable Compensation	0	11,000	0	0	0	0
51500 Classified Salaries F/T	1,167,291	1,369,267	1,425,385	1,649,524	0	0
51600 Classified Salaries P/T	226,133	94,700	49,877	33,846	0	0
51700 Irregular Wages	10,927	22,049	26,029	26,029	0	0
51900 Prof. Non-Managerial - F/T	0	58,233	94,166	99,354	0	0
52000 Payroll Assessments	1,055,333	1,224,030	1,462,994	1,735,906	0	0
61000 Materials and Supplies	425,128	473,228	272,893	303,993	0	0
62000 Outside and Contract	238,301	431,461	421,582	486,582	0	0
63000 Utilities	1,422,305	1,583,110	1,661,484	1,682,684	0	0
64100 Administrative Travel	673	780	2,227	2,227	0	0
64200 Professional Travel/Develop.	9,944	4,133	11,606	11,606	0	0
65000 Repair and Replacement	0	2,799	36,900	36,900	0	0
66000 Insurance Expense	256,019	285,066	350,682	409,948	0	0
69000 Financial Aid	0	0	0	0	0	0
71000 Purchased Capital	6,878	121,478	0	0	0	0
82000 Transfers Out	391,628	417,000	16,266,334	2,055,000	0	0
	<u>5,460,508</u>	<u>6,433,274</u>	<u>22,407,275</u>	<u>8,876,623</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Information Technology Svcs Summary - LAA

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
51100 Administrative Salaries F/T	1,048,057	1,309,403	1,183,447	1,104,189	0	0
51101 Other Taxable Compensation	750	21,500	0	1,500	0	0
51102 Taxable Mileage Allowance	9	0	0	0	0	0
51500 Classified Salaries F/T	406,008	436,126	277,253	367,623	0	0
51700 Irregular Wages	30,911	24,125	51,702	51,702	0	0
51900 Prof. Non-Managerial - F/T	769,009	983,653	1,601,287	1,661,076	0	0
52000 Payroll Assessments	1,328,145	1,591,440	1,954,478	2,007,395	0	0
61000 Materials and Supplies	34,158	45,167	52,833	52,833	0	0
62000 Outside and Contract	1,297,874	1,915,891	2,530,452	2,630,452	0	0
63000 Utilities	77,483	156,048	174,872	174,872	0	0
64100 Administrative Travel	2,139	1,151	6,948	6,948	0	0
64200 Professional Travel/Develop.	8,959	21,072	43,000	43,000	0	0
65000 Repair and Replacement	114,137	89,267	69,217	69,217	0	0
66000 Insurance Expense	1,503	1,752	1,651	1,651	0	0
71000 Purchased Capital	4,299	-40,658	0	0	0	0
82000 Transfers Out	150,000	800,000	775,000	200,000	0	0
	<u>5,273,440</u>	<u>7,355,938</u>	<u>8,722,140</u>	<u>8,372,458</u>	<u>0</u>	<u>0</u>

Fund: General Fund - 11001

Misc. General Fund Activity Summary - ZZZ

	Actuals 2023-24	Actuals 2024-25	Budget 2025-26	Proposed 2026-27	Approved 2026-27	Adopted 2026-27
62000 Outside and Contract	0	0	1,000,000	1,000,000	0	0
69000 Financial Aid	153,608	147,745	200,000	200,000	0	0
82000 Transfers Out	1,000,000	1,000,000	0	35,000	0	0
	<u>1,153,608</u>	<u>1,147,745</u>	<u>1,200,000</u>	<u>1,235,000</u>	<u>0</u>	<u>0</u>



TIME**	ITEM	ENC.*	ACTION	PRESENTER
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5:46 p.m.

	I. Call to Order			Skatvold
	II. Native Lands Acknowledgement	2a.1*		Skatvold
	III. Roll Call			Metcalf
	<u>Board members, staff and guest:</u> Erica Skatvold (Chair), Laura Craska Cooper, Erin Foote Morgan, Joe Krenowicz, Erin Merz, Jim Porter (Vice-Chair), Alan Unger, Paul Taylor, Greg Pereira (President), Zak Boone, Laura Boehme, Annemarie Hamlin, Michael LaLonde, Alicia Moore, Julie Downing, Kyle Matthews, Aimee Metcalf, Kristin Lambert			
	IV. Agenda Changes			Skatvold
	None.			
	V. Public Comment			Metcalf
	1. Classified Association of COCC (CACOCC) members Scott Dove, Liz Patterson, Michelle Kauffman, Elda Hughes, Parker Piscitello-Fay, Jen Sparano, and Cyan Martinez-Escobar shared their concerns regarding the College's budget and ongoing negotiations with the CACOCC regarding wages and health insurance.			
	2. Faculty Forum President Sara Henson shared a petition in support of the CACOCC. It was signed by 89% of COCC's faculty and half of the Forum's bargaining unit.			
	VI. Consent Agenda***			
	1. Regular Meeting Minutes (2.11.26)	6a.1-7*	X	Matthews ^A
	2. Motion to approve consent agenda.			
	a. 1 st : Joe Krenowicz			
	b. 2 nd : Jim Porter			
	c. In favor: Erica Skatvold, Jim Porter, Joe Krenowicz, Laura Craska Cooper, Alan Unger, Erin Merz, Erin Foote Morgan			
	d. Opposed or abstained: none			
	VII. Information Items			
	1. Monthly Budget Status	7a.1-4*		LaLonde ^A

* Material to be distributed via e-mail & USPS (as necessary)

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- a. LaLonde noted that the local government's investment pool's interest rates decreased from 4.25% to 4.1%, but it remains competitive. He also noted that, in January 2025, COCC had a cash balance of \$48.9 million, and it had decreased to \$38 million by January 2026, but the budget remains on track.
2. New Hire Reports 7b.1-2* Boehme^A
No questions.
3. Exploratory Degree Titles in Guided Pathways and Inactivated Degree Titles 7c.1-2* Hamlin^P
- a. Hamlin explained that COCC's exploratory degrees will be repackaged to fit the College's new guided pathways model and the existing exploratory degrees will be discontinued. This will help students choose a degree and complete it in a timely manner, and it will allow for more targeted advising.

VIII. New Business

1. Bachelor of Science in Nursing (BSN) 8a.1-9* X Downing/
Tuition and Fees Lambert^A
- a. Downing reminded the Board that, in 2023, community colleges were authorized by the Oregon legislature to offer a BSN. Six colleges formed the BSN Community College Collaborative (CCC). The majority of BSN classes will be taught online and faculty from all six colleges will share a platform to teach seven students from each college. The clinical capstone course will be taken in person at a healthcare facility adjacent to each college, and it will not compete with other clinical courses at COCC.
- i. Craska Cooper asked if the BSNCCC plans to continue sharing faculty in the coming years. Downing confirmed this.
- b. Lambert said that the clinical capstone course will offer a choice of palliative care nursing, underserved populations, and leadership and management.
- i. Porter asked if it would be possible for all seven students to attend the same capstone course if they choose. Lambert confirmed this.
- c. Downing explained that the BSNCCC agreed to a program cost of \$250 per credit, based on costs offered by competing institutions.
- i. Craska Cooper asked how \$250 per credit compares to the costs to run the program.
1. Downing said the costs for the program include moving Lambert from a full-time position in COCC's Associate of Applied Science (AAS) in Nursing program to serving as the BSN program's director, as well as infrastructure for online courses associated with the program.
- ii. Craska Cooper asked if the BSN program would be as expensive as the AAS program.
1. Downing said the associate's degree program is more expensive as it requires more hands-on learning, while the BSN program is mostly online, except for the capstone clinical.

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- d. Krenowicz asked how many credits a BSN student would need to graduate.
 - i. Downing said it would depend on what program the student received their associate's degree from. The BSN program requires completion of 180 credits, including 90–108 credits from an associate's degree program, 60 credits from mandatory courses for the BSN, and the remaining credits can be earned through electives.
- e. Foote Morgan asked how much the mandatory courses might cost for a student to enroll.
 - i. Downing said it would be about \$15,000, but some students may pay less if they have already taken similar courses or have prior work experience approved by the program.
- f. Downing explained that this resolution is asking the Board to decide whether the \$250 per credit should be assigned only as tuition, or if it should be assigned as \$229.75 in tuition and \$20.25 in fees. Each institution's board in the BSNCCC can decide which option to approve.
 - i. Porter asked what the difference would be between the two options.
 1. Downing explained that, if the Board decides to assign \$20.25 as fees, those funds would help pay for technology, sustainability and student activities. This is a fee that every COCC student pays. The remaining \$229.75 would then be assigned to COCC's general fund in order to support the BSN program. Otherwise, the Board could choose to assign the full \$250 to the general fund in support of the BSN program and waive the institutional fee for the BSN students.
 - ii. Merz asked, if the Board chooses to assign fees, would the \$250 per credit change if institutional fees are increased.
 1. Downing confirmed this and estimated that an increase in fees would need to be presented for the Board's approval every one or two years.
 - iii. Foote Morgan asked if the fees would apply to any in-person needs that BSN students might have.
 1. Downing said that BSN students would have access to the same services that any other COCC student would have.
 - iv. Foote Morgan asked if \$229.75 per credit would be enough to cover the costs of the BSN program. Downing confirmed this.
- g. Krenowicz suggested for the Board to approve tuition and fees for the BSN program, noting its similarity to COCC's other programs, the flexibility of updating institutional fees, and the transparency for how College funds are applied.
- h. Unger suggested for the Board to approve tuition only and that the BSN is a new program that would need an appropriate investment, and that the Board could choose to assign fees in the future.

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- i. Merz suggested that it would be unusual for one COCC program to not include institutional fees.
- i. Pereira noted that one other institution in Central Oregon is offering a BSN program at a lower rate, so it might make COCC's program more attractive if a lower tuition rate were offered.
- j. Porter asked if every board in the BSNCCC would need to agree on whether to increase the agreed per credit cost in the future.
 - i. Downing confirmed this, but noted that they would not need to agree on how to apply the funds at their respective institutions.
- k. Porter suggested that the BSN program should be consistent with COCC's other programs and include institutional fees. Skatvold concurred.
- l. Motion to approve \$250 per credit for COCC's BSN program, with \$229.75 for tuition and \$20.25 for institutional fees.
 - i. 1st: Joe Krenowicz
 - ii. 2nd: Jim Porter
 - iii. In favor: Erica Skatvold, Jim Porter, Joe Krenowicz, Laura Craska Cooper, Alan Unger, Erin Merz, Erin Foote Morgan
 - iv. Opposed or abstained: none

IX. Board of Directors' Operations

1. Committee Updates

a. Advocacy Committee

Foote Morgan

- i. Since the Board's regular meeting on January 14, a petition was circulated among COCC personnel, as well as community members, asking for Oregon legislators to not decrease funding for community colleges. A letter with over 1,200 signatures was sent to several State legislators, including the Ways and Means Committee and the Committees on Education.
- ii. Committee members have met with Sen. Anthony Broadman, Rep. Jason Kropf, and Rep. Emerson Levy, as well as staff members for Sen. Mick McLane, Sen. Ron Wyden and Sen. Jeff Merkley. Matthews will continue contacting other legislators' staffers to try to set-up meetings with Committee members.
- iii. Foote Morgan attended the Association of Community College Trustees' (ACCT's) annual Legislative Summit in Washington, D.C. The Summit was comprised of a conference and meetings with federal legislators. Foote Morgan joined members of the Oregon caucus to advocate for an agreed-upon list of priorities. A primary issue was funding for Pell grants, both for academic and non-credit, workforce development programs.

b. Policy Review Committee

Craska Cooper

- i. Craska Cooper reported that the Committee has been working on proposals for revisions to policies that the Board has prioritized for review, as well as additional policies that the Committee thinks should be reviewed. Their next priority will be developing a three-year review cycle.

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- ii. Skatvold added that the Committee is also developing a process to track when policies have been reviewed.
2. Board Member Activities
- a. Erin Merz
 - i. Feb. 12: Policy Review Committee meeting
 - ii. Feb. 20: Advocacy Committee meeting
 - iii. Feb. 24: Season for Nonviolence (SNV) event with Ijeoma Oluo
 - iv. Feb. 26: Oregon Community College Association (OCCA) DEI Committee meeting
 - v. Feb. 28: COCC Board retreat
 - b. Joe Krenowicz
 - i. Feb. 18: Meeting with Bill Blake regarding the proposal from the Central Oregon Center for the Arts (COCA) to build a facility on the Bend campus
 - ii. Feb. 28: COCC Board retreat
 - c. Alan Unger
 - i. Feb. 17: OCCA Budget Committee meeting
 - ii. Feb. 28: COCC Board retreat
 - d. Jim Porter
 - i. Feb. 20 and March 6: Meetings with Skatvold and Pereira
 - ii. Feb. 27: Phone call with Pereira
 - iii. Feb. 28: COCC Board retreat
 - iv. March 4: Meeting with Skatvold, Pereira and Matthews
 - e. Laura Craska Cooper
 - i. Feb. 12: Phone call with Pereira
 - ii. Feb. 12: Policy Review Committee meeting
 - iii. Feb. 17: Meeting with Bill Blake regarding the proposal from the COCA to build a facility on the Bend campus
 - iv. Feb. 28: COCC Board retreat
 - f. Erin Foote Morgan
 - i. Jan. 20: SNV event with Cleve Jones
 - ii. Jan. 23 and Feb. 20: Advocacy Committee meetings
 - iii. Feb. 7-11: ACCT Legislative Summit
 - iv. Feb. 19: COCC Foundation Board meeting
 - v. Feb. 28: COCC Board retreat
 - g. Erica Skatvold
 - i. Feb. 12: Policy Review Committee meeting
 - ii. Feb. 13: Meeting with Pereira
 - iii. Feb. 20: Advocacy Committee meeting
 - iv. Feb. 20 and March 6: Meetings with Porter and Pereira
 - v. Feb. 26: Phone call with Pereira
 - vi. Feb. 27: Phone call with Porter
 - vii. Feb. 28: COCC Board retreat
 - viii. Feb. 28: SNV Black History Month celebration dinner
 - ix. March 4: Meeting with Skatvold, Pereira and Matthews

X. President's Report

Pereira

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- a. There will be no State budget cuts for community colleges for the coming year, but it is still possible for future years. Those numbers were not included in COCC's budget projections, so it will not change the projections very much.
- b. SB 1537, which would have required school boards to include a non-voting student member, did not pass.
- c. HB 4079, which directs school boards to adopt policies regarding immigration enforcement, has been sent to the Governor for signature. COCC's Student Affairs department is developing internal policies in compliance with this new directive.
- d. Pereira participated in a COCC nursing students' simulation by pretending to be a family member of a dying patient.
- e. Pereira also attended the SNV Black History Month celebration dinner on February 28.
- f. COCC hosted a Career Explore Day on March 6. Over 100 students attended.

XI. Dates

Skatvold

1. **Thursday, March 12 – Policy Review Committee Meeting – Remotely via Zoom at 1:00 p.m.**
2. **Saturday, March 14 at 7:00 p.m. and Sunday, March 15 at 4:00 p.m. – Cascade Chorale Concert – Unitarian Universalist Fellowship of Central Oregon**
3. **Friday, March 20 – Advocacy Committee Meeting – Remotely via Zoom at 11:00 a.m.**
4. **Wednesday, April 8 – Board of Directors' and Budget Committee Meeting – Boyle Education Center Boardroom at 5:45 p.m.**
5. **Thursday, April 9 – SNV: Native and Indigenous Documentary Screening – Madras Performing Arts Center at 6:00 – 8:00 p.m.**

XII. Adjourned to Executive Session at 6:58 p.m.

Skatvold

ORS 192.660 section 2, subsection d, Labor Negotiations

XIII. Adjourn to Open Session

Skatvold

XIV. Open Session

XV. Adjourned at 9:00 p.m.

Skatvold

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Central Oregon Community College
Monthly Budget Status
Highlights of February 2026 Financial Statements

Cash and Investments

The College's operating cash balances currently total \$35.4 million. The February average yield for the Local Government Investment Pool decreased from 4.1 percent to 4.0 percent.

General Fund Revenues

Registration for Spring term began in late February, increasing tuition and fee revenue.

General Fund Expenses

The expenses through February 2026 include the majority of the required budgeted inter-fund transfers-out for the fiscal year. The remaining \$6.6 million transfer out will be made to support the Madras build at the completion of the project.

Budget Compliance

All general fund appropriation categories are within budget.

Central Oregon Community College

Monthly Budget Status
February 2026

08-Apr-26

General Fund	Adopted Budget	Year to Date Activity	Variance Favorable (Unfavorable)	Percent of Budget Current Year	Percent of Budget Prior Year
Revenues					
District Property Taxes:					
Current Taxes	\$ 24,330,000	\$ 22,608,732	\$ (1,721,268)	92.9%	93.0%
Prior Taxes	283,000	361,136	78,136	127.6%	82.8%
Tuition and fees	22,430,000	17,320,817	(5,109,183)	77.2%	81.1%
State Aid	13,279,000	9,383,630	(3,895,370)	70.7%	75.2%
Program and Fee Income	100,000	36,497	(63,503)	36.5%	46.9%
Interest & Misc. Income	974,000	3,725,768	2,751,768	382.5%	12.4%
Transfers-In	5,588,744	2,903,957	(2,684,787)	52.0%	44.7%
Total Revenues	\$ 66,984,744	\$ 56,340,537	\$ (10,644,207)		
Expenses by Function					
Instruction	\$ 28,154,525	\$ 17,442,273	\$ 10,712,252	62.0%	59.3%
Instructional Support	5,554,985	3,349,000	2,205,985	60.3%	60.9%
Student Services	7,883,478	4,522,472	3,361,006	57.4%	54.4%
College Support	7,475,399	4,778,904	2,696,495	63.9%	57.7%
Campus Services	6,140,941	3,617,055	2,523,886	58.9%	66.3%
Information Technology	7,947,140	4,548,597	3,398,543	57.2%	64.8%
Financial Aid	200,000	108,286	91,714	54.1%	111.4%
Contingency	1,000,000	-	1,000,000	0.0%	0.0%
Transfers-Out	19,070,532	12,445,532	6,625,000	65.3%	100.6%
Total Expenses	\$ 83,427,000	\$ 50,812,119	\$ 32,614,881		
Revenues Over/(Under) Expenses	\$ (16,442,256)	\$ 5,528,418	\$ 21,970,674		

**Central Oregon Community College
Monthly Budget Status
February 2026**

8-Apr-26

	<u>Adopted Budget</u>	<u>Year to Date Activity</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget Current Year</u>	<u>Percent of Budget Prior Year</u>
<u>Non General Funds</u>					
Debt Service Fund					
Revenues	\$ 6,152,755	\$ 4,963,813	\$ (1,188,942)	80.7%	81.1%
Expenses	6,087,037	2,136,202	3,950,835	35.1%	35.8%
Revenues Over/(Under) Expenses	\$ 65,718	\$ 2,827,611	\$ 2,761,893		
Grants and Contracts Fund					
Revenues	\$ 6,034,347	\$ 3,525,092	\$ (2,509,255)	58.4%	48.6%
Expenses	6,738,055	4,446,259	2,291,796	66.0%	75.6%
Revenues Over/(Under) Expenses	\$ (703,708)	\$ (921,167)	\$ (217,459)		
Capital Projects Fund					
Revenues	\$ 23,234,020	\$ 10,920,134	\$ (12,313,886)	47.0%	17.8%
Expenses	24,338,954	8,339,713	15,999,241	34.3%	0.0%
Revenues Over/(Under) Expenses	\$ (1,104,934)	\$ 2,580,421	\$ 3,685,355		
Enterprise Fund					
Revenues	\$ 5,349,792	\$ 3,258,957	\$ (2,090,835)	60.9%	68.2%
Expenses	7,655,167	5,626,913	2,028,254	73.5%	54.8%
Revenues Over/(Under) Expenses	\$ (2,305,375)	\$ (2,367,956)	\$ (62,581)		
Auxiliary Fund					
Revenues	\$ 6,504,732	\$ 5,380,535	\$ (1,124,197)	82.7%	72.7%
Expenses	9,749,773	4,729,312	5,020,461	48.5%	53.4%
Revenues Over/(Under) Expenses	\$ (3,245,041)	\$ 651,223	\$ 3,896,264		
Reserve Fund					
Revenues	\$ -	\$ -	\$ -	0.0%	0.0%
Expenses	25,000	-	25,000	0.0%	0.3%
Revenues Over/(Under) Expenses	\$ (25,000)	\$ -	\$ 25,000		
Financial Aid Fund					
Revenues	\$ 22,103,924	\$ 9,196,023	\$ (12,907,901)	41.6%	63.1%
Expenses	22,171,067	9,560,740	12,610,327	43.1%	66.5%
Revenues Over/(Under) Expenses	\$ (67,143)	\$ (364,717)	\$ (297,574)		
Internal Service Fund					
Revenues	\$ 85,000	\$ 78,043	\$ (6,957)	91.8%	56.1%
Expenses	94,000	33,586	60,414	35.7%	66.6%
Revenues Over/(Under) Expenses	\$ (9,000)	\$ 44,457	\$ 53,457		
Trust and Agency Fund					
Revenues	\$ 18,200	\$ 13,562	\$ (4,638)	74.5%	150.3%
Expenses	75,000	26,794	48,206	35.7%	59.0%
Revenues Over/(Under) Expenses	\$ (56,800)	\$ (13,232)	\$ 43,568		

08-Apr-26

Central Oregon Community College

Cash and Investments Report

As of February 28, 2026

College Portfolio	<u>Operating Funds</u>	<u>Trust/Other Funds</u>
Cash in State Investment Pool		
4089 - General operating fund	\$ 33,824,842	
3624 - Robert Clark Trust		\$ 410,744
6729 - Redmond Expansion		\$ 4,255,245
 February Average Yield 4.0%		
 Cash in USNB	 \$ 1,641,507	
 Cash on Hand		
 Total Cash	 <u><u>\$ 35,466,349</u></u>	 <u><u>\$ 4,665,989</u></u>



Board Meeting Date: Wednesday, April 8, 2026
Exhibit: 11b.1

**Central Oregon Community College
Board of Directors
Faculty and Administrators New Hire Report**

Administrator Full-Time		
Amy Johnson	Manufacturing Workforce Development Coordinator	March 9, 2026
James DiRosa	Assistant Director of Club/Intramural Sports	March 17, 2026
JC Nore	Director of the Small Business Development Center	April 1, 2026

Central Oregon Community College



Board of Directors New Hires Report Date of Hire: March 1-31, 2026

Name	Hire Date	Job Description	Department
Classified Full-Time			
VanderHoff, Matthew	3/2/2026	Campus Custodian	Custodial Services
Yates, Daniel Darby	3/9/2026	Campus Safety Specialist	Campus Public Safety
McIntyre, James Nathan G	3/16/2026	Event Setup/Grounds Specialist	Maintenance of Grounds
Temporary Hourly			
King, Wyndee S	3/2/2026	Adult Basic Skills Substitute	Adult Basic Education
Perkins, Jared Matthew	3/2/2026	Adult Basic Skills Substitute	Adult Basic Education
Stewart, James Douglas	3/5/2026	CFI Non-Instructional	Aviation Program
Stewart, James Douglas	3/5/2026	Basic Flight Instructor	Aviation Program
Izett, Justin	3/5/2026	Basic Flight instructor	Aviation Program
Izett, Justin	3/5/2026	CFI Non-Instructional	Aviation Program
Loveday, Morgan Jane	3/6/2026	Instructional Assistant Dental	Dental Assisting
Kester, Doreen	3/6/2026	Instructional Assistant Fire	Fire Science
Edde, Colter	3/6/2026	Basic Flight Instructor	Aviation Program
Edde, Colter	3/6/2026	CFI Non-Instructional	Aviation Program
Statham, Emmett C	3/23/2026	Math Tutor I	Tutoring and Testing
Bell, Maison Trevor	3/24/2026	ITS Student Technology	Student Tech Services
Jenson, Byron	3/30/2026	Certified Referee Intramural	Club Sports



Central Oregon Community College Board of Directors: Resolution

Subject	Prineville Campus Audio Visual System Upgrade
Strategic Plan Initiatives	College Sustainability
Prepared By	Laura Boehme

A. Background

Information Technology Services (ITS) requests Board of Directors approval to upgrade the audio visual (AV) system at the Prineville campus.

ITS last overhauled the Prineville AV system in 2018. This aging technology has experienced multiple component failures over the past few years. When AV equipment fails during class, faculty members are forced to improvise without preparation, losing valuable instructional time and impacting the student experience.

This project will upgrade the AV systems in seven (7) classrooms at the Prineville campus, including new speakers, laser projectors, and combined touch panel/control processors. We also anticipate installing a CTI Scout device for active monitoring and remote management of the AV environment.

B. Options/Analysis

We propose to leverage the OMNIA Audio Visual Solutions & Services contract with Conference Technologies, Inc. (CTI) to provide equipment, implementation services, and AV managed services and support. Total project cost is estimated at \$190,000.

C. Timing

CTI will confirm a summer 2026 implementation upon award of the contract.

D. Budget Impact

The Crook County Management Team approved funding for this project in February. COCC will invoice Crook County to recover project expenditures estimated at \$190,000.

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors approves \$190,000 for Information Technology Services and Conference Technologies, Inc. (CTI) to upgrade the audio visual (AV) system at the Prineville campus.



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

Subject	2026-27 Tuition and Fee Rates
Strategic Plan Connection	<ul style="list-style-type: none"> • Student Ready College: COCC welcomes all students by addressing their individual needs and helping them achieve their goals. • Workforce Development: COCC develops and aligns educational opportunities with regional workforce needs and industry standards. • College Sustainability: COCC creates processes and systems to foster high- quality and operationally sustainable work, learning and natural environments.
Prepared By	Michael LaLonde, Vice President of Finance and Operations Alicia Moore, Vice President of Student Affairs

A. Background

Tuition: For the 2026-27 academic year, COCC has the eighth lowest combined in-district tuition and fee rates of Oregon’s seventeen community colleges with six colleges not yet reporting their tuition and fee increase recommendations and only six colleges who have had board approval of their recommendations.

As the College strives to maintain comprehensive quality programs and essential support services to students at all campuses, as well as address employee wage and maintenance issues, it recommends 2026-27 tuition rates as shared in the table below, noting that the new rates start with summer term.

Tuition Rates for Fiscal 2026-2027 (per credit)						
		2025-2026	\$ Assumption	% Assumption		2026-2027
Tuition Residency Categories		Tuition	Change	Change		Tuition
In-District		\$ 124.50	\$ 5.50	4.42%		\$ 130.00
Non-Resident Veterans		\$ 150.75	\$ 6.75	4.48%		\$ 157.50
Out-of-District/Border State		\$ 177.00	\$ 8.00	4.52%		\$ 185.00
Out-of-State/International		\$ 367.50	\$ 17.50	4.76%		\$ 385.00

Fees: COCC assesses three fees on a per credit basis to all credit students: Technology, Student Activities, and Green Energy. The Student Activities and Green Energy fee have dedicated purposes and were voted on by students, while the Technology fee supports technology costs within the College’s general fund. We recommend an increase in the technology fee of \$1.00, to reflect the increase in technology costs to the College. Colleges have seen increases of 4-7% **per year** according to EDUCAUSE.

General Fees for Fiscal Year 2026-2027 (per credit)						
		2025-2026	\$ Assumption	% Assumption	2026-2027	
Fee Categories		Fees	Change	Change	Fees	
Technology Fee		\$ 18.50	\$ 1.00	5.41%	\$ 19.50	
Student Activity Fee		\$ 1.50	\$ -	0.00%	\$ 1.50	
Green Energy Fee		\$ 0.25	\$ -	0.00%	\$ 0.25	
		<u>\$ 20.25</u>			<u>\$ 21.25</u>	

With the proposed changes, the total tuition and fees for a student taking 12 credits per term is shared in the table below.

Annual Cost Comparison (36 credits annually)						
		2025-2026	\$ Assumption	% Assumption	2026-2027	
Tuition Residency Categories		Tuition/Fees	Change	Change	Tuition/Fees	
In-District		\$ 5,211.00	\$ 234.00	4.49%	\$ 5,445.00	
Non-Resident Veterans		\$ 6,156.00	\$ 279.00	4.53%	\$ 6,435.00	
Out-of-District/Border State		\$ 7,101.00	\$ 324.00	4.56%	\$ 7,425.00	
Out-of-State/International		\$ 13,959.00	\$ 666.00	4.77%	\$ 14,625.00	

For in-district students, COCC remains one of the most affordable community colleges in Oregon, even with the proposed tuition increases. COCC’s lower costs, strong Foundation scholarship support, “Open Educational Resources” (OER) textbook savings, and student well-being and basic needs supports will help provide access to an affordable, quality college education.

This recommendation, along with other budget-related decisions, contribute to the College’s ability to present a balanced budget for the 2026-27 academic year.

B. Options/Analysis

- 1) Approve proposed 2026-27 tuition and fee rates.
- 2) Do not approve proposed 2026-27 tuition and fee rates.
- 3) Propose modifications to the recommended rates.

C. Timing

This action is required at this time as summer and fall 2027 registration begins prior to the May Board meeting.

D. Budget Impact

The increase in budgeted tuition and fee revenue using the proposed 2025-26 rates is approximately \$808,000.

E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors hereby approve the proposed 2026-27 tuition and fee rates presented in Section A.



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

Subject	Employer Incentive Fund Deposit
Strategic Plan Initiatives	College Sustainability
Prepared By	Michael LaLonde, VP of Finance and Operations (VPFO)

A. Background

The Employer Incentive Fund (EIF) program was established by the 2018 Oregon Legislature with Senate Bill 1566. Then-Governor Kate Brown proposed this measure to provide additional funding for PERS by creating the EIF to match side account contributions by participating PERS employers.

Employers who apply to open or increase a side account under the EIF program receive a matching deposit of 25% of their side account deposit. The match is paid from the Employer Incentive Fund, which is a separate fund managed by Oregon State Treasury that is funded by Oregon Lottery sports betting proceeds.

- The minimum match is \$6,250 (25% of the minimum deposit of \$25,000).
- The maximum match is either 5% of the employer's unfunded actuarial liability (UAL) or \$300,000, whichever is greater.

As of June 30, 2025, Central Oregon had a Net Pension Liability (NPL) of \$41,339,260. Based on the NPL, the College could receive a match of up to \$2,066,963 if the College deposits \$8,267,852 (\$2,066,963/25%) into a PERS side account. The Investment Committee of the College recommends a deposit of as much as the College can afford into this fund as long as the College can meet its operational needs. The Investment Committee further recommended that the VPFO provide a financial analysis of \$2 million, \$3 million, \$4 million and \$5 million in deposits for the Board to consider.

At a special meeting of the Board of Directors on June 25th, 2025, the VPFO presented this information to the Board and the Board approved to submit an application with PERS for a \$5 million deposit.

Unfortunately, due to increases in construction costs for the Madras expansion, increased salaries, wages, benefits, and other cost pressures, the general fund balance is projected to drop from \$18.7 million on June 30, 2025 to \$8.9 million on June 30, 2026 and the reserve ratio dropped from 30.16% to 11.67% over the same period. Due to the change in the College's

liquidity. the VPFO recommended to the Board of Directors that the College refrain from making the deposit at the March 11th board meeting.

Options/Analysis

The Board has the option to fund the PERS side account from \$0 up to \$8,267,852.

B. Timing

The Vice President of Finance and Operations applied for a \$5 million deposit and EIF match on July 1st 2025 and it was approved by PERS. On March 12, 2026 the VPFO notified PERS that the College would not be able to deposit funds with PERS.

C. Budget Impact

The deposit into a PERS side account would directly reduce the College's general fund reserve by \$5 million to a projected \$3.8 million and the general fund reserve ratio would drop to 5%.

D. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors approves and supports the decision of the Vice President of Finance and Operations to notify PERS that Central Oregon Community College will not make the Employer Incentive Fund Deposit.

GP 7: BOARD PLANNING CYCLE

Approved: 6/9/1993; Revised: 6/13/2001; 12/9/2015; 9/11/2024

To accomplish its goals with a governance style consistent with Board policies, the Board will utilize a planning cycle which typically starts with a Board Retreat in the summer and/or fall and continues through the year, taking into special consideration if there is an upcoming legislative session.

Topics to be covered include, but are not limited to: in consultation with the President, setting annual or multi-year goals for the President; consideration of the long-term financial health of the institution; strategic planning; master plan update; facility maintenance review; student success measures; new programs; and review of Board policies.

Board members will also be encouraged to identify those areas of education and training needed to increase their knowledge and effectiveness in future deliberations.

While the actual calendar may vary from year to year based upon the schedules of the individual Board members, the following is a guideline for completing the Board's annual activities:

January-March:

1. Consider spring retreat, as necessary.

April:

1. The President Evaluation Committee shall convene and begin the review process, including consultation with the President on the form of evaluation instrument and the identity of individuals to be consulted or interviewed in connection with the evaluation process.
2. The first Budget Committee meeting will be held.

May:

1. The second and final Budget Committee meeting will be held.
2. Depending upon when the Board retreat is scheduled, the Board Self-Evaluation Committee shall identify the form for the year's self-evaluation and distribute the same to Board members.

June:

1. The annual budget will be adopted.
2. The Board will give the President their annual evaluation and make a determination on any adjustment to the President's salary, which will take effect July 1.

June-October:

1. Hold annual retreat, including consideration and adoption of Board and President goals for the upcoming year.
2. Complete board self-evaluation, which is ideally done at annual retreat.

July:

1. The regular July meeting shall also constitute annual organizational meeting at which the Chair and Vice-Chair shall be elected for the upcoming year.
2. The President shall designate the Presidential line of succession to the Board.

July-August:

1. New chair consults each board member regarding preferred committee assignments for the upcoming year.

August:

1. Typically, either the July or August meeting is canceled in recognition of the reduced volume of reports and activities during the summer.
2. An annual retreat will be held between June and November. At this retreat, among other things, the Board will, in consultation with the President, set goals for the following year. In addition, the Board will conduct its annual self-evaluation.

September:

1. New committee assignments made.

GP 7: BOARD PLANNING CYCLE

Approved: ~~6/9/1993~~; June 9, 1993

Revised: ~~6/13/2001; 12/9/2015; 9/11/2024~~ June 13, 2001; December 9, 2015

To accomplish its goals with a governance style consistent with Board policies, the Board will utilize a planning cycle which typically starts with a Board Retreat in the summer and/or fall and continues through the year, taking into special consideration if there is an upcoming legislative session.

Topics to be covered include, but are not limited to: ~~in~~In consultation with the President, setting annual or multi-year goals for the President; consideration of the long-term financial health of the institution; strategic planning; master plan update; facility maintenance review; student success measures; new programs; and review of Board policies.

Board members will also be encouraged to identify those areas of education and training needed to increase their knowledge and effectiveness in future deliberations.

While the actual calendar may vary from year to year based upon the schedules of the individual Board members, the following is a guideline for completing the Board's annual activities:

January-March:

July: 1. New Board members are sworn in. 2. The regular July meeting shall also constitute annual organizational meeting at which the Chair and Vice-Chair shall be elected for the upcoming year. 3. Planning begins for fall retreat. 4. The President shall designate the Presidential line of succession to the Board.

July-August: 1. New chair consults each board member regarding preferred committee assignments for the upcoming year.

August: 1. Typically, either the July or August meeting is canceled in recognition of the reduced volume of reports and activities during the summer. 2. An annual retreat will be held between June and November. At this retreat, among other things, the Board will, in consultation with the President, set goals for the following year. In addition, the Board will conduct its annual self-evaluation.

September: 1. New committee assignments made.

October: 1. Review Budget Committee makeup and determine vacancies, if any. 2. Advertise vacancies on Budget Committee.

December: 1. Receive update on budget status to date. 2. Consider any necessary revisions to budget.

~~4.~~ January-March: 1. Consider spring retreat, as necessary. 2. Receive annual audit presentation. 3. In consultation with president, establish presidential evaluation process.

April:

~~4.~~ 1. The President Evaluation Committee shall convene and begin the review process, ~~including consultation~~ and to the extent not already completed, consult and agree with the President on the form of evaluation instrument and the identity of individuals to be consulted or interviewed in connection with the evaluation process.

~~2.~~ 2. Hold ~~The~~ first Budget Committee meeting ~~will be held~~.

May:

~~4.~~ May: 1. The second and final Budget Committee meeting will be held.

~~2.~~ 2. Depending upon when the Board retreat is scheduled, the Board Self-Evaluation Committee shall identify the form for the year's self-evaluation and distribute the same to Board members.

June:

~~4.~~ 1. The annual budget will be adopted.

~~2.~~ 2. The Board will give the President their annual evaluation and make a determination on any adjustment to the President's salary, which will take effect July 1. 3. Consider any changes to list of committees. 4. Interested Board members encouraged to identify interest in serving in Board leadership in anticipation of elections in July.

June-October:

~~4.~~ 1. Hold annual retreat, including consideration and adoption of Board and President goals for the upcoming year.

~~2.~~ 2. Complete board self-evaluation, which is ideally done at annual retreat.

July:

~~1. The regular July meeting shall also constitute annual organizational meeting at which the Chair and Vice-Chair shall be elected for the upcoming year.~~

~~2. The President shall designate the Presidential line of succession to the Board.~~

July-August:

~~1. New chair consults each board member regarding preferred committee assignments for the upcoming year.~~

August:

~~1. Typically, either the July or August meeting is canceled in recognition of the reduced volume of reports and activities during the summer.~~

~~2. An annual retreat will be held between June and November. At this retreat, among other things, the Board will, in consultation with the President, set goals for the following year. In addition, the Board will conduct its annual self-evaluation.~~

September:

~~1. New committee assignments made.~~

BEP 8: DEBT MANAGEMENT and ISSUANCE

Approved: 1/9/2002; Revised: 12/9/2015; Renumbered: 4/1/2024;

Revised: _____

Central Oregon Community College may incur debt to finance capital assets, facilities, and other long-term investments that support the College's mission and strategic priorities. Debt shall be managed prudently to maintain fiscal stability, preserve institutional creditworthiness, and protect the long-term financial health of the College.

The College shall manage debt in accordance with applicable provisions of Oregon Revised Statutes, including ORS Chapter 287A (Public Borrowing) and Oregon Budget Law (ORS Chapter 294). Debt practices shall support responsible financial stewardship consistent with Northwest Commission on Colleges and Universities (NWCCU) standards related to financial planning and resource management.

The Board of Directors retains authority to approve the issuance of debt obligations.

Debt shall be incurred only when reliable revenue sources have been identified to meet current and future debt service obligations without compromising the College's operating stability, required reserves, or long-term financial sustainability.

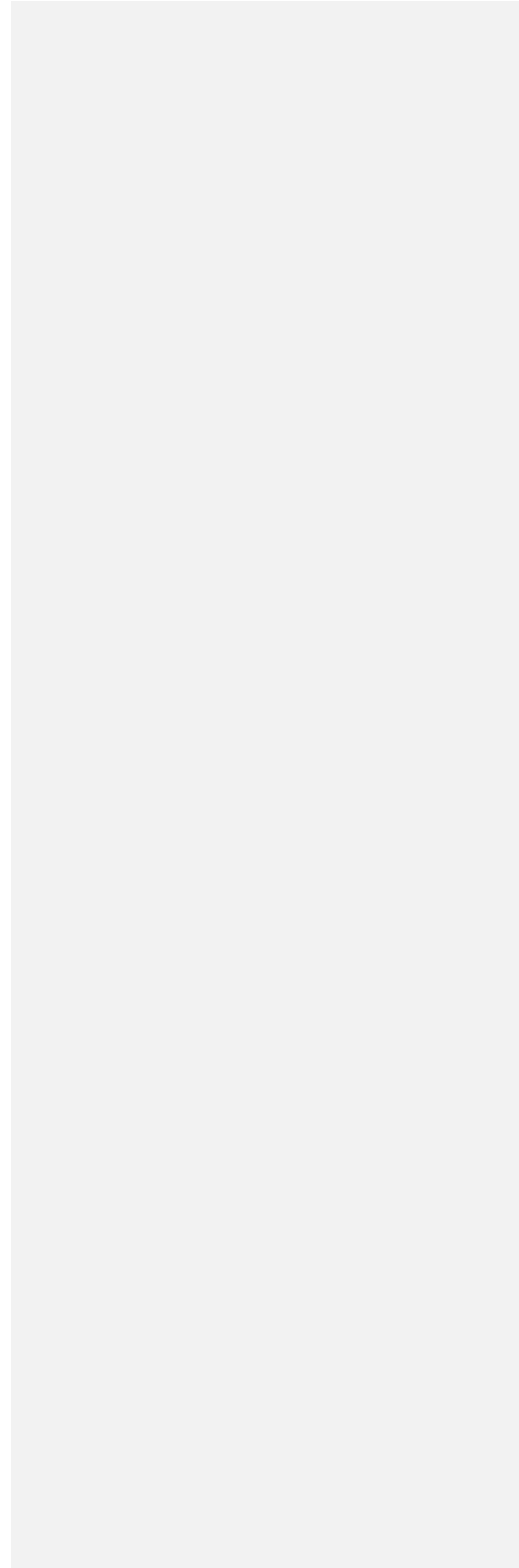
The President, in collaboration with the Vice President of Finance and Operations, shall administer the College's debt management activities and shall:

- Ensure that all debt obligations are issued in compliance with applicable laws and regulations.
- Ensure that annual budgets and long-term financial plans provide sufficient resources to meet debt service obligations.
- Evaluate the affordability and long-term financial impact of proposed debt prior to issuance.
- Maintain general obligation debt within prudent limits, not to exceed fifty percent (50%) of the district's legal general obligation debt capacity.
- Periodically review outstanding debt for potential refinancing opportunities consistent with Oregon State Treasurer guidelines.
- Utilize appropriate professional services, including bond counsel and financial advisory services, in connection with debt issuance and management.

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- Periodically report to the Board regarding the status of outstanding debt obligations.

Debt management shall be implemented in coordination with the College's Reserve Policy, Spending Policy, capital planning processes, and annual budget development procedures to support responsible stewardship of public resources and long-term institutional sustainability.



BEP 8: DEBT LEVEL AND MANAGEMENT and ISSUANCE

*Approved: 1/9/2002; Revised: 12/9/2015; Renumbered: 4/1/2024;
Revised:*

Central Oregon Community College may incur debt to finance capital assets, facilities, and other long-term investments that support the College’s mission and strategic priorities. Debt shall be managed prudently to maintain fiscal stability, preserve institutional creditworthiness, and protect the long-term financial health of the College.

The College shall manage debt in accordance with applicable provisions of Oregon Revised Statutes, including ORS Chapter 287A (Public Borrowing) and Oregon Budget Law (ORS Chapter 294). Debt practices shall support responsible financial stewardship consistent with Northwest Commission on Colleges and Universities (NWCCU) standards related to financial planning and resource management.

The Board of Directors retains authority to approve the issuance of debt obligations.

Debt shall be incurred only when reliable revenue sources have been identified to meet current and future debt service obligations without compromising the College’s operating stability, required reserves, or long-term financial sustainability.

The President, in collaboration with the Vice President of Finance and Operations, shall administer the College’s debt management activities and shall:

- Ensure that all debt obligations are issued in compliance with applicable laws and regulations.
- Ensure that annual budgets and long-term financial plans provide sufficient resources to meet debt service obligations.
- Evaluate the affordability and long-term financial impact of proposed debt prior to issuance.
- Maintain general obligation debt within prudent limits, not to exceed fifty percent (50%) of the district’s legal general obligation debt capacity.
- Periodically review outstanding debt for potential refinancing opportunities consistent with Oregon State Treasurer guidelines.
- Utilize appropriate professional services, including bond counsel and financial advisory services, in connection with debt issuance and management.

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- Periodically report to the Board regarding the status of outstanding debt obligations.

Debt management shall be implemented in coordination with the College's Reserve Policy, Spending Policy, capital planning processes, and annual budget development procedures to support responsible stewardship of public resources and long-term institutional sustainability.

~~With respect to the incurrence and management of institutional debt, the President shall insure that sufficient funds are available to meet current and future debt requirements on all indebtedness within prudent fiscal parameters.~~

~~Accordingly, the President must:~~

~~Issue bonds and other obligations that are in full accordance with the guidelines and limitations set forth in the Oregon Revised Statutes.~~

~~Ensure that future budgets adequately plan to pay for maturing principal and interest of its general obligation indebtedness.~~

~~Issue certificates of participation (e.g., full faith and credit obligations) only when sufficient revenues are available and identified to pay the obligation in the future.~~

~~Ensure adequate accounting to occur for the property taxes that have been levied to pay for the maturing principal and interest of general obligation bonds.~~

~~Not allow general obligation debt to exceed fifty percent of the district's general obligation debt capacity.~~

~~Ensure that a periodic review of interest rates is conducted at least once every 3 years to determine whether potential savings from refinancing meet and exceed 3% aggregate interest costs savings required by the State Treasurer's guidelines.~~

~~Not allow debt to be incurred without the use of legal services, financial services and a paying agent.~~

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BEP 9: General Fund Reserve Policy

Establishing and Managing General Fund Unrestricted Fund Balances

The General Fund's unrestricted fund balance, often referred to as a reserve, plays a pivotal role in ensuring the consistent provision of services, addressing emergencies, acting as a safeguard against enrollment fluctuations, buffering against uncertainties in State funding, mitigating temporary revenue shortfalls, and maintaining stability during economic cycles. We aim to strategically manage these reserve funds to guarantee robust cash flow, stabilize interest rates, and ensure the seamless continuity of service delivery.

Defining "Unrestricted Fund Balance"

For the purposes of this policy, "unrestricted fund balance" or "UFB" specifically refers to the portion of the General Fund balance that remains unreserved, meaning it is not earmarked for existing college obligations.

Aspirational Reserve Levels

Central Oregon Community College endeavors to maintain a UFB of at least 60 days of operating reserves ("Reserve Goal") but in no event less than 37 days of operating reserves (the "Reserve Minimum"). The Reserve Goal and the Reserve Minimum have been established to: (i) reflect the Board's dedication to institutional stability and the long-term financial health of the College; (ii) to provide a response time cushion to allow the Board and staff to respond strategically in the event of a catastrophic event such as a pandemic, fire or civil unrest; and (iii) to increase the likelihood that the College can meet its immediately financial obligations to employees and vendors in the event of unforeseen circumstances or a catastrophic event.

The Board shall regularly monitor the College's compliance with the Reserve Goal and the Reserve Minimum.

If at any time, the UFB falls below the Reserve Goal, the Board shall have 60 days to adopt a plan that is reasonably calculated to restore the UFB to a level that meets or exceeds the Reserve Goal within 3 years of the date of adoption of such plan (the "Reserve Goal Deadline"). Until the UFB again complies with the Reserve Goal, the Board shall annually review and revise its plan as the Board deems reasonably necessary to meet the Reserve Goal by the Reserve Goal Deadline.

If at any time, the UFB falls below the Reserve Minimum, the Board shall have 30 days to adopt a plan of action reasonably calculated to bring the UFB into compliance with the Reserve Minimum within 60 days of the date of adoption of such plan of action (the "Reserve Minimum Deadline"). Until the UFB again complies with the Reserve Minimum, the Board shall, on a monthly basis, review, and as the Board deems necessary, revise, the plan of action.

The number of days in operating reserves will be calculated by dividing general fund expenses by 365 to arrive at average daily spending for the year. The ending general fund balance will

then be divided by the average daily spending to arrive at the number of days of reserves in the ending general fund balance.

Funding of the Unrestricted Fund Balance

The General Fund's UFB will primarily be funded by the surplus of General Fund revenues over expenditures.

Decision-Making Authority

The Board of Directors is vested with the authority to make decisions regarding the utilization of the General Fund's UFB. These decisions will be made in consultation with the President and the appropriate personnel within the Office of Finance and Operations. Potential utilization avenues encompass capital equipment acquisitions, acquisition of real property, matching funds for construction projects, capital construction initiatives, IT infrastructure, deferred maintenance, investments in new programs or services that will transition to recurring funding sources following a defined trial period, and projects aligned with the College's strategic direction, among others. It is important to note that the General Fund's unrestricted fund balance shall not be allocated to support regular or annual operating expenditures.

Monitoring and Oversight

The Vice President of Finance and Operations, or their designated representative, will assume responsibility for the management and vigilant monitoring of the General Fund's UFB. Regular reports will be provided to the Board and the Budget Committee, detailing the current status and projected trajectory of the UFB during each budgeting cycle.

[BEP 9: General Fund Reserve Policy](#)

~~BEP 9: GENERAL FUND RESERVE POLICY~~

Approved: 9/11/2024

Establishing and Managing General Fund Unrestricted Fund Balances

The General Fund's unrestricted fund balance, often referred to as a reserve, plays a pivotal role in ensuring the consistent provision of services, addressing emergencies, acting as a safeguard against enrollment fluctuations, buffering against uncertainties in State funding, mitigating temporary revenue shortfalls, and maintaining stability during economic cycles. We aim to strategically manage these reserve funds to guarantee robust cash flow, stabilize interest rates, and ensure the seamless continuity of service delivery.

Defining "Unrestricted Fund Balance"

For the purposes of this policy, "unrestricted fund balance" or "UFB" specifically refers to the portion of the General Fund balance that remains unreserved, meaning it is not earmarked for existing college obligations.

[Aspirational Reserve Levels](#)

~~Aspirational Reserve Levels~~

Central Oregon Community College endeavors to maintain ~~an unrestricted fund balance within the range of 29% to 45% of general fund expenditures. This commitment is driven by our~~ a UFB of at least 60 days of operating reserves ("Reserve Goal") but in no event less than 37 days of operating reserves (the "Reserve Minimum"). The Reserve Goal and the Reserve Minimum have been established to: (i) reflect the Board's dedication to institutional stability and the long-term financial health of the College. ~~In the event that the unrestricted fund balance of the General Fund falls below 29%, the College will promptly adopt a comprehensive plan to restore it to the 29% threshold within a two-year timeframe. In cases where the unrestricted fund balance exceeds 45% of annual general fund expenditures, the excess will be transferred to the Capital Fund for future capital projects including deferred maintenance, equipment replacement and new construction.~~; (ii) to provide a response time cushion to allow the Board and staff to respond strategically in the event of a catastrophic event such as a pandemic, fire or civil unrest; and (iii) to increase the likelihood that the College can meet its immediately financial obligations to employees and vendors in the event of unforeseen circumstances or a catastrophic event.

The Board shall regularly monitor the College's compliance with the Reserve Goal and the Reserve Minimum.

If at any time, the UFB falls below the Reserve Goal, the Board shall have 60 days to adopt a plan that is reasonably calculated to restore the UFB to a level that meets or exceeds the Reserve Goal within 3 years of the date of adoption of such plan (the "Reserve Goal Deadline"). Until the UFB again complies with the Reserve Goal, the Board shall annually review and revise its plan

as the Board deems reasonably necessary to meet the Reserve Goal by the Reserve Goal Deadline.

If at any time, the UFB falls below the Reserve Minimum, the Board shall have 30 days to adopt a plan of action reasonably calculated to bring the UFB into compliance with the Reserve Minimum within 60 days of the date of adoption of such plan of action (the “Reserve Minimum Deadline”). Until the UFB again complies with the Reserve Minimum, the Board shall, on a monthly basis, review, and as the Board deems necessary, revise, the plan of action.

The number of days in operating reserves will be calculated by dividing general fund expenses by 365 to arrive at average daily spending for the year. The ending general fund balance will then be divided by the average daily spending to arrive at the number of days of reserves in the ending general fund balance.

Funding of the Unrestricted Fund Balance

The ~~funding of the~~ General Fund's ~~unrestricted fund balance~~ UFB will primarily ~~stem from~~ be funded by the surplus of General Fund revenues over expenditures.

Decision-Making Authority

The Board of Directors is vested with the authority to make decisions regarding the utilization of the General Fund's ~~unrestricted fund balance~~ UFB. These decisions will be made in consultation with the President and the appropriate personnel within the Office of Finance and Operations. Potential utilization avenues encompass capital equipment acquisitions, acquisition of real property, matching funds for construction projects, capital construction initiatives, IT infrastructure, deferred maintenance, investments in new programs or services that will transition to recurring funding sources following a defined trial period, and projects aligned with the College's strategic direction, among others. It is important to note that the General Fund's unrestricted fund balance shall not be allocated to support regular or annual operating expenditures.

Monitoring and Oversight

The Vice President of Finance and Operations, or their designated representative, will assume responsibility for the management and vigilant monitoring of the General Fund's ~~unrestricted fund balance~~ UFB. Regular reports will be provided to the Board and the Budget Committee, detailing the current status and projected trajectory of the ~~unrestricted fund balance~~ UFB during each budgeting cycle.



Central Oregon Community College Board of Directors: Board Resolution

Subject	Classified Negotiations 2025-2028
Strategic Plan Theme(s) and Objectives	Student-Ready College Community Engagement College Sustainability
Prepared By	Laura Boehme, VP of People and Technology Andrew Davis, Dean of Student Life John Stellwagen, COCC Labor Relations Attorney, Miller Nash

A. Action Under Consideration

Approval of the 2025-2028 COCC/Classified Association of Central Oregon Community College Labor Agreement.

B. Background

Recognizing that the current COCC/Classified Association Labor Agreement expired on June 30, 2025, representatives of the College, Classified Association of Central Oregon Community College and respective representatives began meeting in Winter 2025 to negotiate the terms of a successor agreement.

Administrative negotiating team members were: Laura Boehme, Chair, Andrew Davis, Co-Chair, , and John Stellwagen, COCC Labor Relations Attorney, Miller Nash. Classified negotiating team members were Liz Patterson, Chair, Linda Rodriguez, Scott Dove, and Alex Howe, OEA Representative.

The teams reached a tentative agreement on April 1, 2026, pending completion of the wage schedule and final contract updates and housekeeping items. The Classified Association submitted the proposed contract to its members on April 1, 2026, for a vote and the vote was ratified by CACOCC on April 1, 2026. The results of the vote per CACOCC/OEA were that members ratified the tentative agreement with 91% voting and 98% approval.

C. Tentative Agreements

A summary of tentative agreements are at the end of this resolution, noting that housekeeping items are excluded (e.g., change of dates, updates to table of contents, typos, etc.). The 2025 - 2028 contract will be available on the COCC website pending ratification and Board approval (click on "Employee Login → Benefits and Forms, Contracts & Manuals → Classified Employees, Classified Bargaining Agreement 2025 – 2028).

D. Budget Impact

The assumptions supporting the 2025-2028 budget included a 6% wage increase for all classified employees in Year 1 (2025-2026) of the contract; Years 2 and 3 (2026-27 and 2027-28) each have a 4.5% increase. Each year of the contract also includes a 2% step. The proposed increases to classified wages affects the budget by approximately \$1.9 million over the three-year contract period, inclusive of wages and benefits. The College has sufficient funds to cover these increases. Further, a significant change in benefits includes a shift for all classified employees to tiered insurance rates in Year 2 of the contract, beginning October 1, 2026, with benefits open enrollment. There is anticipated to be an approximate \$324,000 annual savings to the College in Years 2 and 3 of the contract due to this change.

E. Options/Analysis

1. Approve the Classified Association successor labor agreement as negotiated.
2. Decline approval of the Classified Association successor labor agreement as negotiated.

F. Timing

The term of the current agreement is retroactive to July 1, 2025 through June 30, 2028. The College seeks Board approval of the negotiated contract at the April 2026 Board meeting and retroactive wage payment to July 1, 2025.

F. Recommendation

Be it resolved that the Board of Directors of Central Oregon Community College hereby approves the 2025-2028 collective bargaining agreement between COCC and the Classified Association of COCC as negotiated.

Summary of Contract Changes (2025–2028)

Article Number	Article Title	Changes to Contract
Article 1	Recognition & Definition of Terms	Maintains association definition.
Article 2	Non-Discrimination & Non-Interference	Expands protected classes including, military, pregnancy, and victims of harassment, domestic violence or stalking.
Article 3	Association Rights	Clarifies dues processing, release time, electronic communications, orientation access.
Article 4	Management Rights	Identifies means for association and management to review outside contracts annually.
Article 5	Grievance Procedure	Clarifies timelines, allows electronic filing and signatures, and strengthens non-retaliation protections.
Article 7	Hours of Work	Clarifies emergency closures and employee responsibility.
Article 8	Overtime	Strengthens right to decline overtime and clarifies approval and distribution practices. Removes payout of compensatory time.
Article 9	Probationary Period	Standardizes probation at six months with just-cause protections. Allows for immediate use of paid time off.
Article 10	Part-Time Employees	Introduces tiered prorated benefits beginning in Year 2 and Year 3 by FTE. Review of less than 20-hour per week positions after 9 months.
Article 11	Direct Compensation	Adds three step deletions over life of contract; identifies wage increases (6%, 4.5%, 4.5%) for the 3-year contract; clarifies bilingual pay; adds differential for snow removal and fire suppression.
Article 12	Insurance	Introduces tiered prorated benefits beginning in Year 2 and Year 3 by FTE. Reopener at 10% cost increase.
Article 14	Holidays	Adds Juneteenth and clarifies Winter Break and holiday compensation.
Article 15	Vacations	Restructures accrual schedule, probationary usage, and establishes use-it-or-lose-it extension.
Article 16	Sick Leave	Updates Paid Leave Oregon requirements.
Article 17	Bereavement Leave	Aligns bereavement with OFLA; includes clarification about other relationships.
Article 18	Other Leaves with Pay	Updated for abnormal situations.
Article 19	Personal Leave	Updates personal leave to three days charged against sick leave.
Article 21	Tuition & Professional Development	New Professional Improvement Fund name; adds advance payment; clarifies process and eligible items.
Article 22	Working Conditions	Adds reimbursement for high-wear equipment and strengthens safety rights.
Article 23	Vacancies	Strengthens internal candidate preference and involuntary transfer protections.
Article 24	Reduction in Staff	Clarifies RIF process for vacant positions and recall.

Article 25	Discipline and Discharge	Clarifies process, actions, and strengthens confidentiality.
Article 27	Reclassification Procedure	Clarifies timelines, enhances notification and communication.
Article 29	Waiver	Confirms waiver of bargaining mid-contract except as provided.
Article 31	Duration	Sets term July 1, 2025 – June 30, 2028 and successor notice date of October 30, 2027.
Wage Schedule updates	Wage schedule updates – Appendices A, B, and C (years 2025-2028)	
Articles Not Opened or Changed		
Article 6	No Strikes and Lockouts	Clarifies prohibited actions and employee liabilities during work stoppages.
Article 13	Public Employee Retirement System	Confirms employer-paid PERS contributions and sick leave reporting.
Article 20	Leaves Without Pay	Clarifies short vs. long-term LWOP approval and documentation.
Article 26	Personnel Files	Expands access, response rights, and criteria for removing obsolete records.
Article 28	Savings	Allows reopening only of provisions deemed unlawful.
Article 30	Funding	Provides renegotiation option if funding becomes unavailable.