



CENTRAL OREGON COMMUNITY COLLEGE  
**BUDGET DOCUMENT**  
FISCAL YEAR 2025–2026



CENTRAL OREGON  
community college

# Table of Contents

College History and Overview.....	2	Special Revenue Fund.....	56
Mission, Vision and Core Themes.....	8	Auxiliary Fund.....	63
Budget Committee.....	9	Financial Aid Fund.....	71
Administrative Organizational Chart.....	10	Trust and Agency Fund.....	76
Fund Types.....	11	Appendix.....	78
Revenue Resources.....	13	Long-Term Debt Service.....	79
Organizational Units.....	14	Summary of Transfers.....	80
Budget Process.....	15	Budgeted Capital Expenditures.....	82
President's Budget Message.....	16	Student Enrollment Graph by FTE.....	83
Consolidated Budget.....	18	Student Enrollment Graph by Headcount.....	84
General Fund.....	22	Publication Notices.....	85
Debt Service Fund.....	38	Form CC-1.....	86
Capital Projects Fund.....	41	Form ED-50.....	88
Enterprise Fund.....	45	Budget Resolution.....	89
Internal Service Fund.....	50	Appropriation Resolution.....	90
Reserve Fund.....	53	Property Tax Levy Resolution.....	93

# College History and Overview

## HISTORY

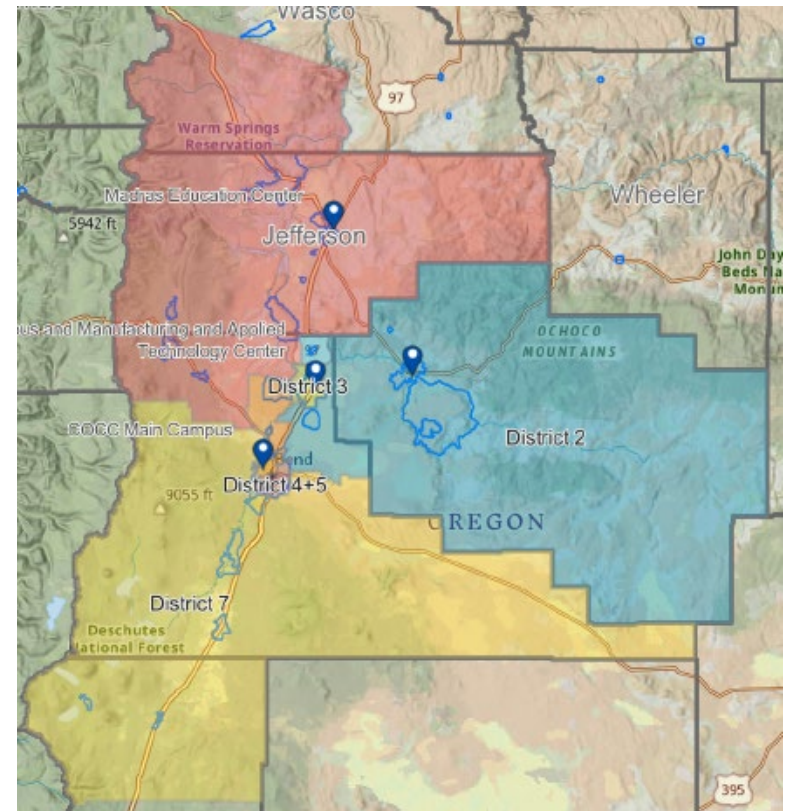
Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original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

Donald P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton served for 10 years, from 2004 to 2014. Dr. Shirley Metcalf served from 2014 through June 30, 2019. Dr. Laurie Chesley served as president from 2019 to June 30, 2025. Dr. Greg Pereira began his tenure as the College's seventh president in July 2025.

## OUR DISTRICT

The Central Oregon Community College District encompasses all of Crook, Deschutes and Jefferson counties, as well as the southern part of Wasco and northern portions of Klamath county. A seven-member

board of directors governs the College, with members of that board elected from geographic zones in the District. The District covers a 10,000-square-mile area, making it larger than eight of the U.S. states.



# College History and Overview

## OUR CAMPUSES

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

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

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

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

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

## OUR STUDENTS

Approximately 12,000 students enrolled in credit and non-credit at COCC last year. While more than half of the students are under the age of 25, another quarter are 30 and older. About 37 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder enroll in courses that form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

# College History and Overview

## OUR FACULTY

COCC has 123 full-time faculty members, 50 adjunct faculty (semi-permanent faculty on annual contracts) and approximately 190 part-time instructors per term. The College's faculty is a committed, professional group of educators, which provides stimulating and meaningful learning experiences for the College's students. Faculty members serve as advisors to individual students, assisting them in planning academic programs and schedules. All COCC faculty are required to have at least a master's degree or equivalent training. Within the institution, there is strong motivation for continuing professional improvement by all faculty and administrators. About 40 percent of the faculty have doctorates or a terminal degree in their discipline, which is a very high percentage for a community college.

## COCC FOUNDATION

Education changes lives. Since 1955 Central Oregon Community College (COCC) Foundation scholarships have enabled students to learn new skills, earn technical certificates, complete two-year associate's degrees and be prepared to pursue the remainder of their undergraduate studies at a college or university or move ahead in their careers.

Students can apply for an annual scholarship during two annual cycles, one in the spring and one in the summer. All applicants must have demonstrated financial need.

The COCC Foundation is the oldest community college foundation in Oregon. Its assets have grown significantly over the years, from the first gift of \$500 in 1955 to over \$35 million today. In addition to scholarship support, the COCC Foundation also supports College programs, capital projects, and is the home of the Nancy R. Chandler Lecture Series. In 2024-25, the COCC Foundation offered more than \$2.2 million in scholarships to COCC students.

## CONTINUING EDUCATION

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

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

# College History and Overview

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

## SMALL BUSINESS DEVELOPMENT CENTER

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

In addition, the SBDC offers:

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

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

## ADULT BASIC SKILLS (ABS)

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

# College History and Overview

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

## BARBER LIBRARY

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

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

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

# College History and Overview

## ACCREDITATION

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

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

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

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

# Mission, Vision, and Core Themes

## MISSION STATEMENT

Central Oregon Community College empowers students and engages communities through high-quality, equitable and accessible lifelong education.

## VISION STATEMENT

At Central Oregon Community College, we are committed to fostering a culture of excellence in education that empowers all members of our communities to reach their full potential. We strive to promote equity, inclusion and sustainability in all aspects of our College, ensuring every student has access to needed resources and supports. By providing high-quality education and building strong community partnerships, we prepare our students to excel in their chosen fields and contribute meaningfully to the workforce needs of our region.

## OUR VALUES

- Empowering Students
- Engaging Our Communities
- Championing Diversity, Equity, Inclusion and Belonging
- Supporting Colleagues
- Achieving Excellence
- Embracing Environmental Sustainability
- Fostering Communication
- Advancing Fiscal and Operational Sustainability

# Budget Committee

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

## Board of Directors:

Name	Zone	Location	Term Expires	
Joe Krenowicz	1	Madras	6/30/2029	
Laura Craska Cooper	2	Prineville	6/30/2029	
Alan Unger	3	Redmond	6/30/2029	
Erica Skatvold	4	Bend	6/30/2029	Chair
Erin Merz	5	Bend	6/30/2027	
Jim Porter	6	Bend	6/30/2027	Vice-Chair
Erin Foote Morgan	7	Bend	6/30/2027	

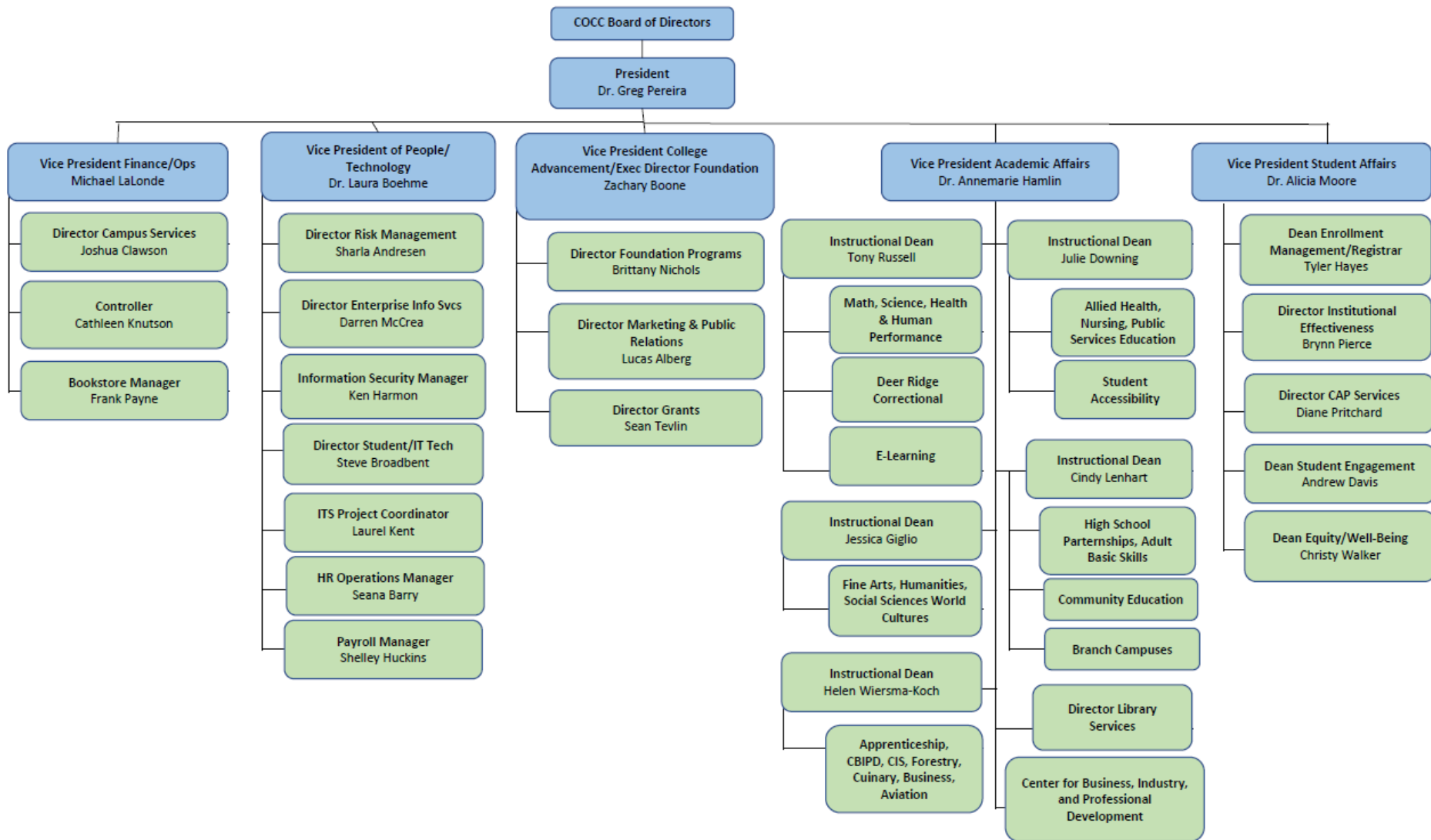
## Budget Committee:

Name	Zone	Location	Term Expires	
(vacant)	1		6/30/2026	
Rebekah Lambert	2	Prineville	6/30/2026	Vice-Chair
Tobias Colvin	3	Redmond	6/30/2028	
Jade Mayer	4	Bend	6/30/2028	
Debi Harr	5	Bend	6/30/2026	Chair
Bill Hall	6	Sisters	6/30/2028	
Jim Lanzarotta	7	Sisters	6/30/2028	

Chief Executive Officer: Dr. Greg Pereira, President

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

# Administrative Organizational Chart



# Fund Types

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

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

- *General Fund*

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

- *Debt Service Fund*

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

- *Capital Projects Fund*

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

- *Internal Service Fund*

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

- *Reserve Fund*

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

- *Special Revenue Fund*

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

# Fund Types

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

# Resources

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

# Organizational Units

The College is structured into the following organizational units:

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

# Budget Process

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

Listed below are the required budgeting steps:

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

## Calendar to prepare the 2025-26 Budget



# President's Budget Message

## President's Budget Message

### August 2025

I am pleased to present the adopted budget for Central Oregon Community College (COCC) for the 2025–26 fiscal year. This budget reflects both the opportunities and challenges facing higher education in Oregon, as well as the College's ongoing commitment to students, communities, and regional workforce partners.

### Economic Context

The broader economic picture remains mixed. Nationally, growth has slowed to an estimated 1.4% GDP increase for 2025, inflation continues above the Federal Reserve's target and trade tensions have added uncertainty. Yet Oregon remains resilient, benefiting from its diverse economy and steady population gains.

The Oregon Legislature recently approved a 6.9% increase in community college funding for the biennium. Though the forecasted increase is significantly less than in previous years, the investment underscores the state's recognition of the vital role community colleges play in providing affordable education, supporting workforce development and strengthening local communities.

Here in Central Oregon, growth continues, with the population increasing and tourism thriving. The region's unemployment rate is averaging between 3.5% and 4.5% - lower than state and national averages. At the same time, rising housing costs and inflation create challenges for students and families. COCC enters this budget cycle from a position of relative stability, while keeping a close eye on affordability and access for the communities we serve.

## Strategic Priorities

This year's adopted budget is designed to support the College's mission and align with our strategic plan, while responding to evolving needs across our region.

### Expanding Access and Equity

Enrollment trends are encouraging: after several years of decline during the pandemic, COCC saw a 4.1% increase in FTE enrollment in FY25. The FY26 budget conservatively projects 2% enrollment growth. Investments in scholarships, expanded advising and the addition of a new veterans' program coordinator will help ensure that students from all backgrounds have the support they need to succeed.

### Workforce Development and Community Partnerships

COCC is investing in programs that align with regional workforce needs. These include healthcare, advanced manufacturing, veterinary technology and automotive training. For example, the budget provides \$220,000 for a Veterinary Tech remodel and \$125,000 for Automotive improvements, ensuring our facilities keep pace with industry standards. Partnerships with local employers and nonprofits will continue to strengthen these programs' impact.

### Capital Investments

Two major capital projects are included in this year's budget:

- Madras Campus Expansion – \$12 million for construction and \$1.25 million for furniture, fixtures and equipment. This project will expand access in Jefferson County, where COCC has long served as a critical education provider.
- Redmond Manufacturing and Applied Technology Center (MATC) – \$2.3 million in College funding,

# President's Budget Message

matched by \$4 million in state support to expand and improve facilities that serve growing workforce needs.

## Technology and Infrastructure

Recognizing the importance of digital learning and campus infrastructure, the budget funds \$500,000 for technology lifecycle replacements and \$250,000 for IT infrastructure upgrades. These investments ensure faculty, staff and students have access to the tools they need in an increasingly technology-driven learning environment.

## Fiscal Responsibility

COCC has a strong history of strategic budgeting and careful stewardship of resources. For FY25, the College closed with an unaudited surplus of \$1.6 million, bringing the general fund balance to \$18.3 million, or 29.5% of expenditures – well within Board policy.

For FY26, the College has budgeted \$83.4 million in appropriations, compared to \$67.5 million in anticipated revenues. The difference reflects intentional use of reserves to support one-time capital investments in Madras and Redmond.

The reserve policy requires maintaining fund balances between 29% and 45% of expenditures. Our current projections show that, with careful planning and limited new budget requests, reserves will return to this policy range by FY29. This demonstrates COCC's commitment to both meeting today's needs and sustaining long-term financial health.

## Looking Ahead

While the national outlook points to slower growth and ongoing inflationary pressures, Central Oregon remains better

positioned than many regions due to its economic diversity, strong community partnerships and steady population growth. COCC will continue to:

- Strengthen access and equity so all students can find success at COCC.
- Maintain strong reserves and prudent fiscal practices.
- Invest in facilities and programs that expand opportunity and address workforce needs.
- Support faculty and staff with the tools, infrastructure and professional development they need to excel.

These efforts ensure that COCC will remain a cornerstone of opportunity and innovation in our region.

## Gratitude

I wish to thank our Board of Directors for their leadership, the Budget Committee for their thoughtful guidance and the Fiscal Services team for their careful management. Most of all, I extend my gratitude to our faculty and staff, whose dedication ensures that COCC continues to transform lives and strengthen communities.

Together, we are building a future where education remains accessible, inclusive and impactful for all who call Central Oregon home.

Sincerely,

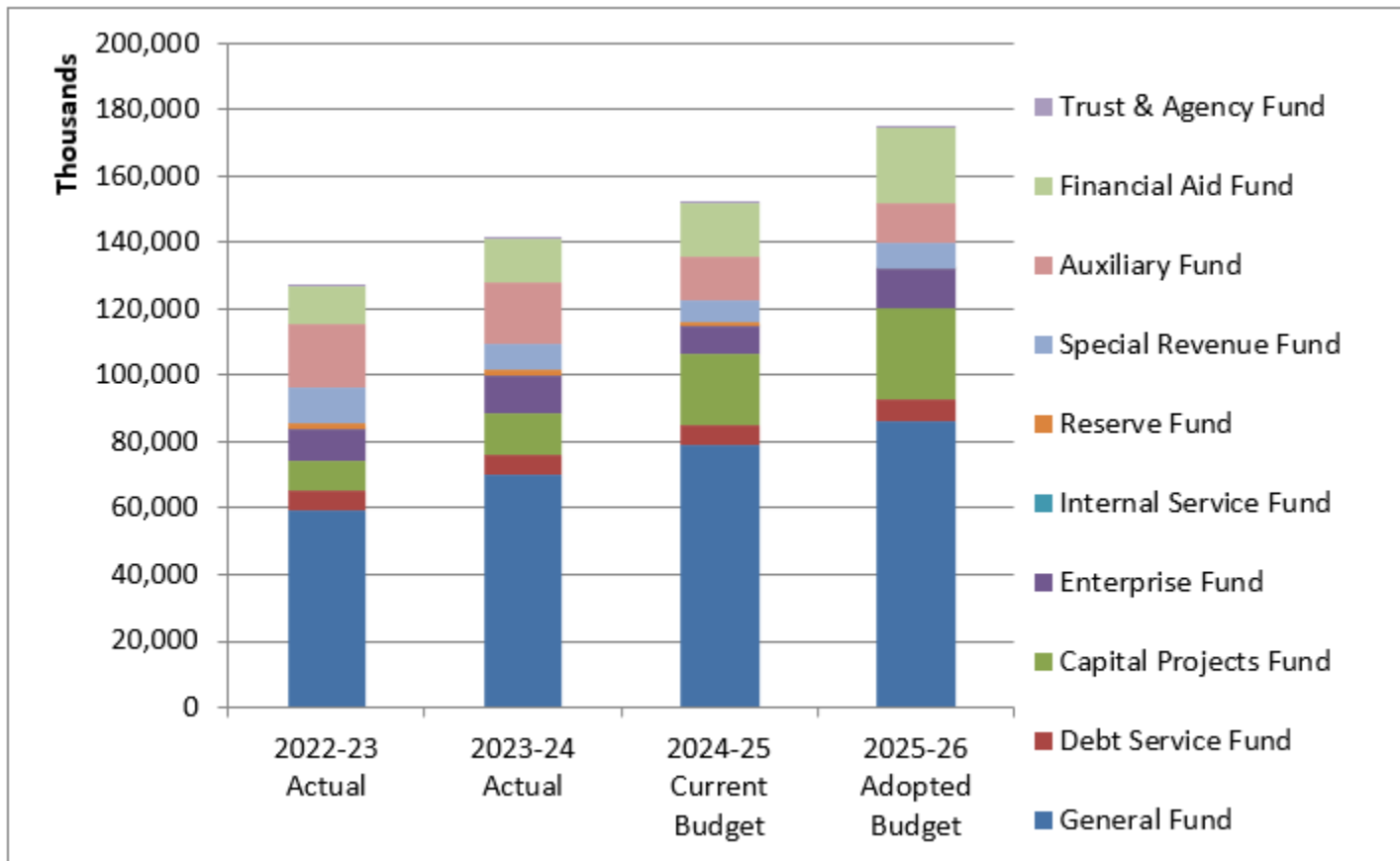


Greg Pereira, Ph.D.  
President, Central Oregon Community College

# Consolidated Budget

Resources Graph – All Funds

## Resources All Funds



# Consolidated Budget

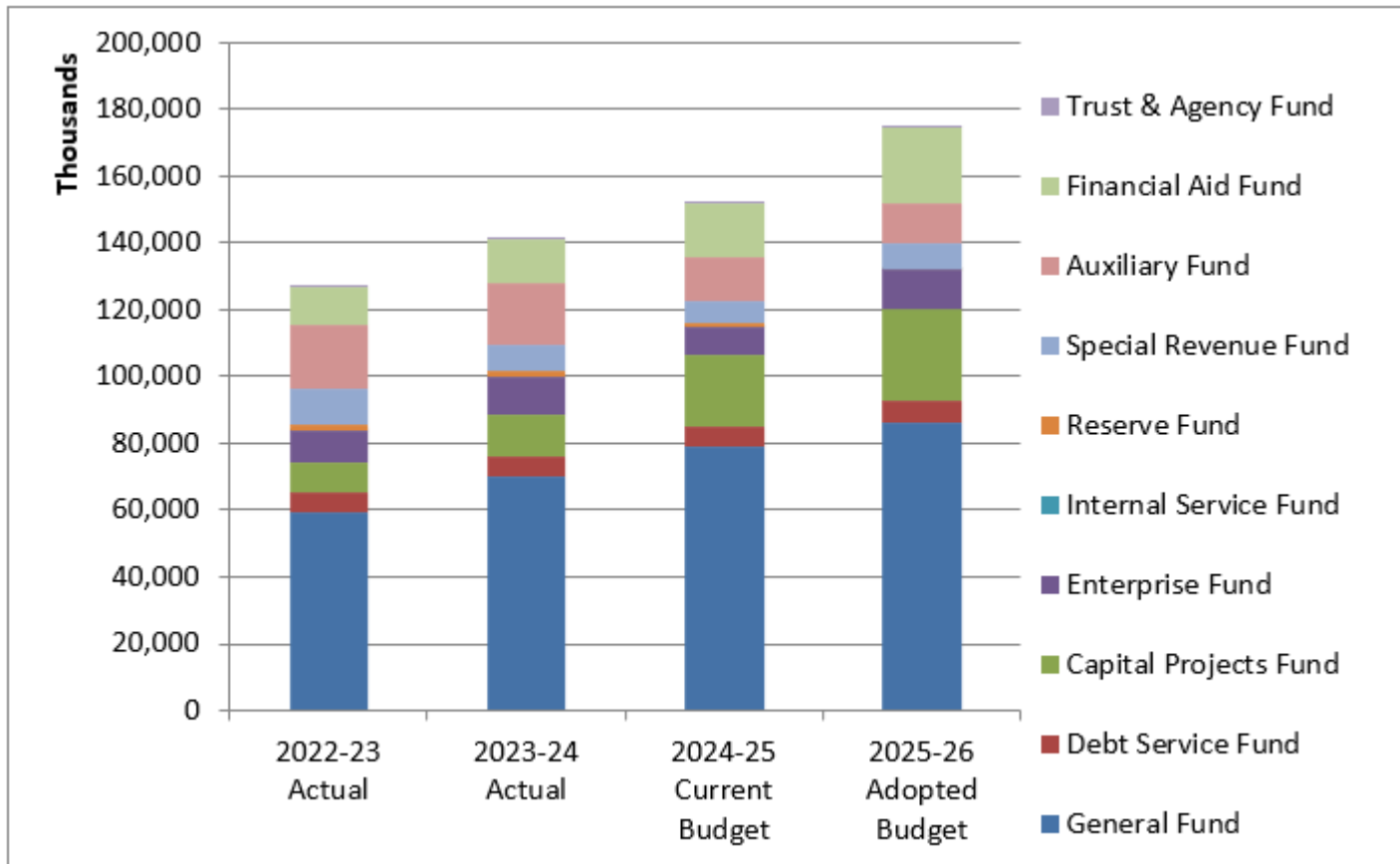
## Resources Summary - All Funds

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
General Fund	\$ 59,648,478	\$ 69,989,573	\$ 78,843,985	\$ 81,424,538	\$ 86,221,744	\$ 86,221,744
Debt Service Fund	5,937,282	6,005,655	6,473,187	6,709,312	6,709,312	6,709,312
Capital Projects Fund	8,702,693	12,330,488	21,089,530	27,373,274	27,373,274	27,373,274
Enterprise Fund	9,610,739	11,362,856	8,237,282	11,623,261	11,623,261	11,623,261
Internal Service Fund	202,293	210,575	100,752	137,164	137,164	137,164
Reserve Fund	1,754,242	1,757,969	1,407,986	231,663	231,663	231,663
Special Revenue Fund	10,555,566	7,604,723	6,440,493	7,393,322	7,393,322	7,393,322
Auxiliary Fund	19,203,860	18,443,194	12,924,100	12,238,071	12,238,071	12,238,071
Financial Aid Fund	11,294,903	13,642,614	16,090,461	22,341,924	22,341,924	22,341,924
Trust & Agency Fund	408,231	417,266	415,500	447,591	447,591	447,591
<b>Total Resources</b>	<b>\$ 127,318,287</b>	<b>\$ 141,764,913</b>	<b>\$ 152,023,276</b>	<b>\$ 169,920,120</b>	<b>\$ 174,717,326</b>	<b>\$ 174,717,326</b>

# Consolidated Budget

Requirements Graph - All Funds

## Requirements All Funds



# Consolidated Budget

## Requirements Summary - All Funds

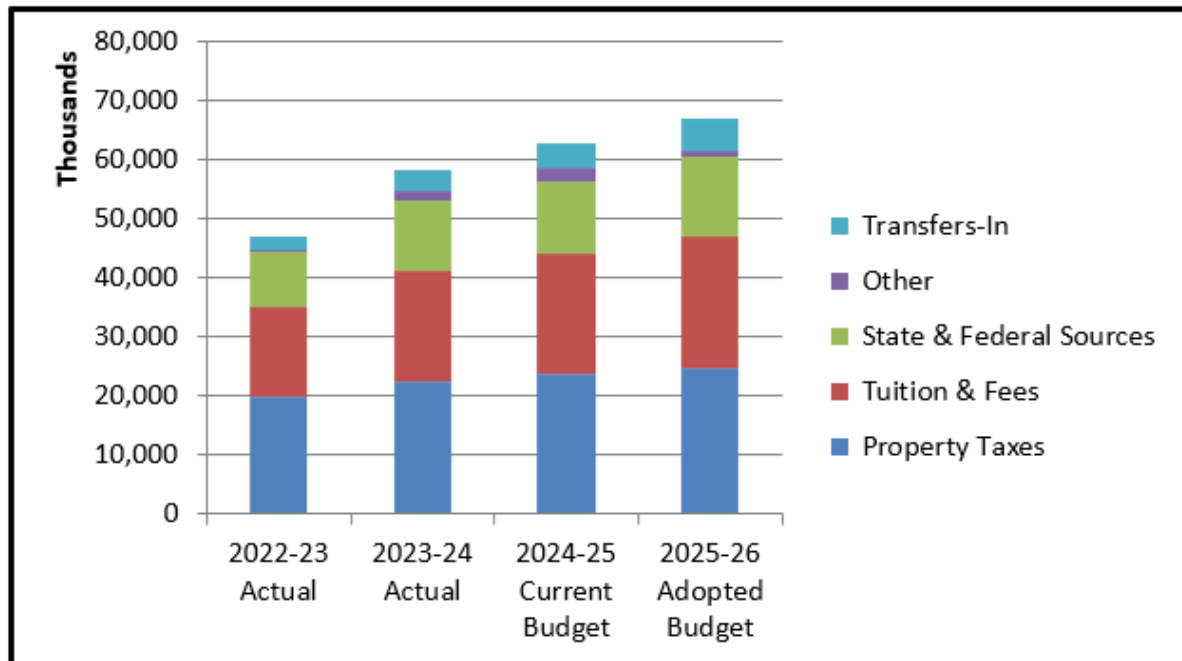
	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
General Fund	\$ 59,648,478	\$ 69,989,573	\$ 78,843,985	\$ 81,424,538	\$ 86,221,744	\$ 86,221,744
Debt Service Fund	5,937,282	6,005,655	6,473,187	6,709,312	6,709,312	6,709,312
Capital Projects Fund	8,702,693	12,330,488	21,089,530	27,373,274	27,373,274	27,373,274
Enterprise Fund	9,610,739	11,362,856	8,237,282	11,623,261	11,623,261	11,623,261
Internal Service Fund	202,293	210,575	100,752	137,164	137,164	137,164
Reserve Fund	1,754,242	1,757,969	1,407,986	231,663	231,663	231,663
Special Revenue Fund	10,555,566	7,604,723	6,440,493	7,393,322	7,393,322	7,393,322
Auxiliary Fund	19,203,860	18,443,194	12,924,100	12,238,071	12,238,071	12,238,071
Financial Aid Fund	11,294,903	13,642,614	16,090,461	22,341,924	22,341,924	22,341,924
Trust & Agency Fund	408,231	417,266	415,500	447,591	447,591	447,591
<b>Total Requirements</b>	<b>\$ 127,318,287</b>	<b>\$ 141,764,913</b>	<b>\$ 152,023,276</b>	<b>\$ 169,920,120</b>	<b>\$ 174,717,326</b>	<b>\$ 174,717,326</b>

# General Fund

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

The General Fund Resources Graph by Type

**General Fund Resources**



# General Fund

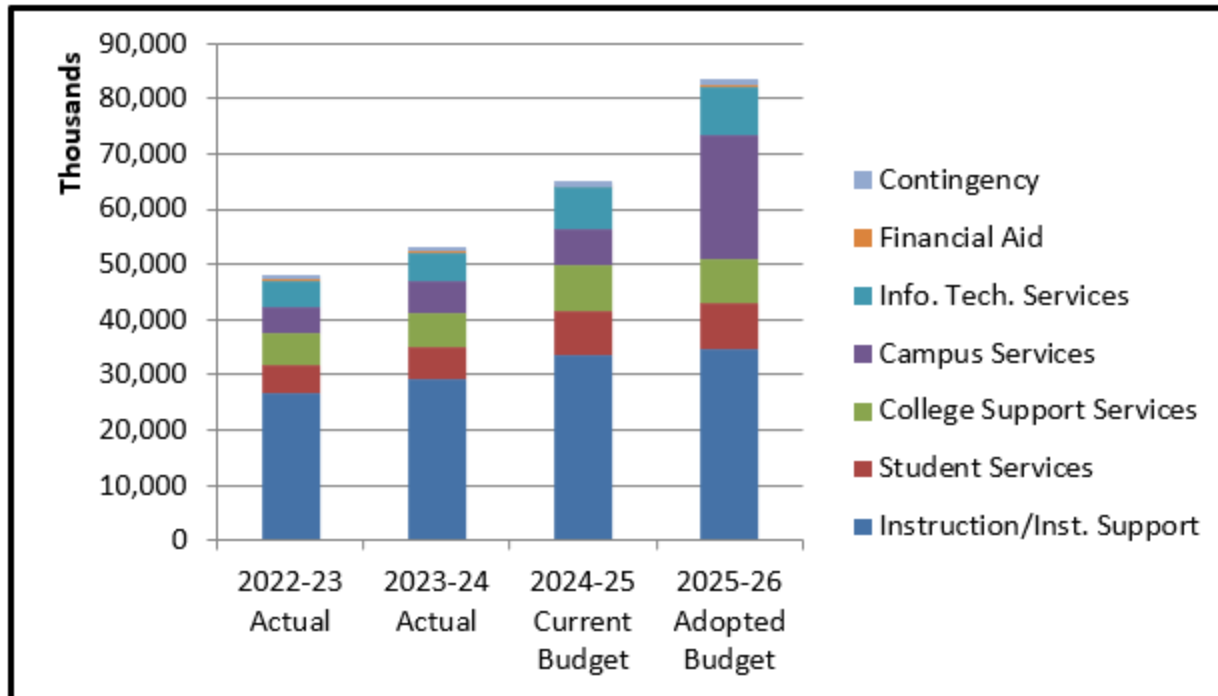
## General Fund - Resources

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b><u>RESOURCES</u></b>						
<b>Property Taxes</b>						
Current Year	\$ 21,007,518	\$ 22,189,432	\$ 23,213,000	\$ 24,330,000	\$ 24,330,000	\$ 24,330,000
Prior Year	424,565	277,263	433,000	283,000	283,000	283,000
<b>Tuition and Fees</b>	15,205,438	18,739,853	20,443,000	22,430,000	22,430,000	22,430,000
<b>State and Federal Sources</b>						
State Aid for Operations	9,917,389	11,897,678	12,255,000	13,279,000	13,279,000	13,279,000
<b>Other Sources</b>						
Interest Income	308,106	1,446,592	2,000,000	800,000	800,000	800,000
Miscellaneous Income	74,017	61,147	174,000	174,000	174,000	174,000
Program Income	44,636	58,908	100,000	100,000	100,000	100,000
<b>Transfers from Other Funds</b>						
Interfund Transfers-In	3,505,908	3,644,362	4,175,128	5,588,744	5,588,744	5,588,744
Total	\$ 50,487,577	\$ 58,315,235	\$ 62,793,128	\$ 66,984,744	\$ 66,984,744	\$ 66,984,744
Beginning Fund Balance	\$ 9,160,901	\$ 11,674,338	\$ 16,050,857	\$ 14,439,794	\$ 19,237,000	\$ 19,237,000
<b>Total Resources</b>	<u>\$ 59,648,478</u>	<u>\$ 69,989,573</u>	<u>\$ 78,843,985</u>	<u>\$ 81,424,538</u>	<u>\$ 86,221,744</u>	<u>\$ 86,221,744</u>

# General Fund

The General Fund Expenditures Graph by Function

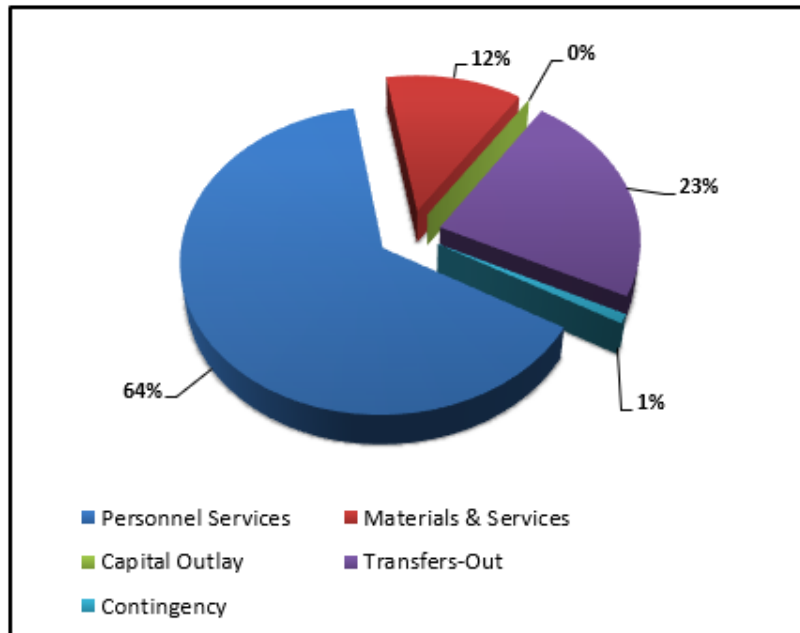
## General Fund Expenditures



# General Fund

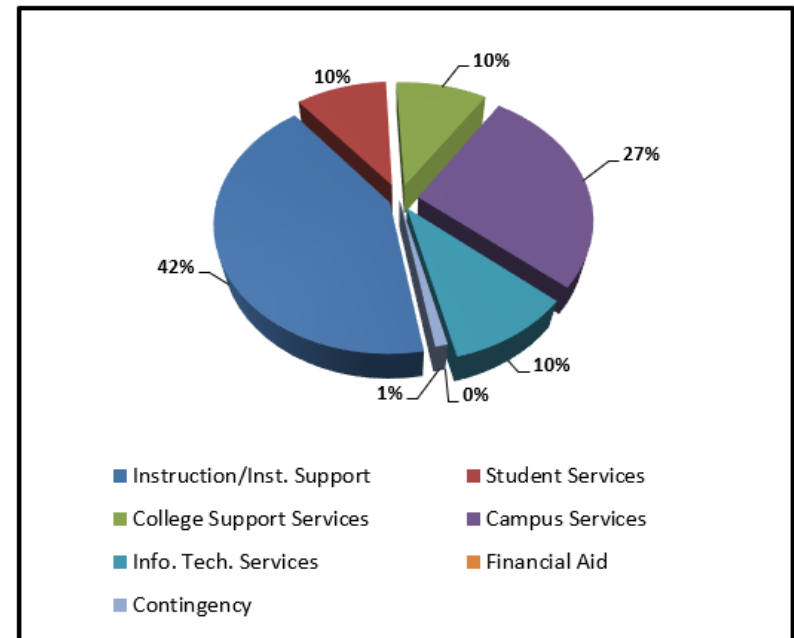
## BUDGETED EXPENDITURES

– By Object Classification



## BUDGETED EXPENDITURES

– By Function



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

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Instruction</b>						
Humanities Office	\$ 74,914	\$ 74,957	\$ 79,046	\$ 82,299	\$ 82,299	\$ 82,299
Writing/Literature	1,283,564	1,440,876	1,826,028	1,714,608	1,699,608	1,699,608
Foreign Languages	565,961	587,690	637,500	664,584	664,584	664,584
Speech	635,426	668,508	713,995	654,899	654,899	654,899
Social Science Office	73,931	78,283	83,640	84,938	84,938	84,938
Music	430,332	447,491	514,798	494,379	494,379	494,379
Art	682,580	823,265	826,634	1,011,964	1,011,964	1,011,964
Theatre Arts	63,493	70,941	68,513	50,775	50,775	50,775
Fine Arts and Communication Office	77,988	69,173	84,148	86,376	86,376	86,376
Business Administration	528,385	614,677	700,097	701,063	693,063	693,063
Culinary Program	1,117,502	1,205,409	1,272,721	1,256,166	1,253,166	1,253,166
Business Administration Office	71,870	72,061	77,755	952	952	952
Journalism	130		6,680	6,680	6,680	6,680
Culinary Administration Office	48,071	75,510	151,184	92,617	92,617	92,617
World Languages and Cultures Office	42,709	56,867	59,197	61,852	61,852	61,852
Philosophy	36,378	41,910	28,787	28,787	28,787	28,787
Addiction Studies	177,482	186,835	190,030	210,429	210,429	210,429
Anthropology	302,046	339,897	319,112	352,690	352,690	352,690
Criminal Justice	163,228	178,851	276,158	222,726	235,726	235,726
Economics	106,131	118,214	140,195	145,595	145,595	145,595
Education	338,630	372,851	392,869	524,939	524,939	524,939
Geography	18,751	24,822	25,102	25,102	25,102	25,102
History	240,750	261,701	289,490	306,573	306,573	306,573
Human Development	173,890	185,102	207,067	227,200	227,200	227,200
Political Science	17,558	27,929	27,169	27,169	27,169	27,169
Psychology	430,524	626,285	647,717	756,007	756,007	756,007
Sociology	180,708	196,522	214,634	201,911	201,911	201,911
AVANZA	72,718	78,966				
Adult Basic Education	535,437	450,000	618,680	608,848	608,848	608,848
Regional Svcs. & R.C. Operations	782,902	716,609	743,076	848,083	848,083	848,083
Regional Svcs. & M.C. Operations	274,459	299,484	293,111	314,162	314,162	314,162

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
Regional Svcs. & P.C. Operations	\$ 274,188	\$ 316,857	\$ 329,482	\$ 345,280	\$ 345,280	345,280
Engineering & Engr. Tech.	159,925	168,553	181,959	188,660	188,660	188,660
Science Office	88,780	86,654	90,777	93,466	93,466	93,466
Mathematics	1,416,839	1,250,268	1,986,344	1,556,393	1,571,393	1,571,393
Biological Science	1,177,364	1,312,791	1,671,858	1,671,191	1,671,191	1,671,191
Chemistry	473,851	577,921	821,963	762,381	762,381	762,381
Physics	118,472	204,450	234,613	240,111	240,111	240,111
Geology	134,422	131,686	141,295	146,631	146,631	146,631
Nursing	1,278,497	1,556,096	1,664,538	1,714,003	1,709,003	1,709,003
Health & Human Performance Office	165,919	143,254	155,460	164,712	164,712	164,712
Health & Human Performance	829,250	980,347	1,069,217	705,405	705,405	705,405
Math Office	75,192	77,095	79,285	80,306	80,306	80,306
Allied Health	39,873	65,780	51,345	71,480	71,480	71,480
Computer and Information Systems	1,087,956	1,106,695	1,199,240	1,263,656	1,263,656	1,263,656
Licensed Massage Therapy	238,203	305,095	352,948	467,758	462,758	462,758
Emergency Medical Services	436,401	516,856	515,937	532,815	532,815	532,815
Dental Assisting	306,133	344,671	341,842	312,290	312,290	312,290
Medical Assisting	235,007	287,538	331,133	543,130	543,130	543,130
Dental Hygiene				141,948	141,948	141,948
Allied Health Office	83,969	84,011	89,230	93,271	93,271	93,271
Pharmacy Technician	117,666	136,148	145,332	150,567	150,567	150,567
Veterinary Technician Program	281,403	305,573	324,172	356,566	356,566	356,566
CIS Office	52,662	56,122	58,910	97,076	97,076	97,076
Nursing Office	98,809	101,662	103,823	114,775	114,775	114,775
Nursing Assistant	123,835	133,735	222,926	161,689	161,089	161,089
HHP: Recreation (O.R.L.T.)	254,828	152,797	276,756	287,903	287,903	287,903
Public Health				188,683	188,683	188,683
Public Service Education Office	132,645	146,048	162,424	147,838	147,838	147,838
Forestry Technology	495,999	495,518	562,909	475,017	475,017	475,017
Automotive	392,500	416,192	396,767	580,050	580,050	580,050
Health Information Technology	239,269	235,690	275,417	290,072	290,072	290,072
Manufacturing Processes	355,372	451,872	492,098	799,100	799,100	799,100
Apprenticeship	156,816	120,140	151,196	155,208	155,208	155,208

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
Wildland Fire Management	5,154	4,605				
Fire Science	297,808	336,554	345,788	353,521	353,521	353,521
Geographical Information Systems	135,703	171,902	167,381	173,216	173,216	173,216
Aviation Program	385,302	416,630	491,555	519,750	527,750	527,750
Military Science	1,020	88	1,250	1,250	1,250	1,250
Regional Credit Instruction-Madras	348	3,959				
Regional Credit Instruction-Prineville	4,422	4,483				
Summer Session			887,140	852,140	852,740	852,740
Regional Credit Instruction-Redmond	265	3,376				
Library Skills	39,182	41,438	42,967	43,844	43,844	43,844
<b>Total Instruction</b>	<u>\$ 21,739,697</u>	<u>\$ 23,642,836</u>	<u>\$ 27,932,410</u>	<u>\$ 28,607,525</u>	<u>\$ 28,607,525</u>	<u>\$ 28,607,525</u>
<b>Instructional Support</b>						
Office of VP of Instruction	\$ 817,510	\$ 935,196	\$ 957,134	\$ 1,060,670	\$ 1,060,670	\$ 1,060,670
Library	1,174,091	1,231,928	1,340,109	1,482,768	1,482,768	1,482,768
Convocation	7,936	9,091	12,526	12,526	12,526	12,526
Tutoring and Testing	642,221	616,704	706,311	727,944	727,944	727,944
Plan/Eval/Accreditation	23,876	23,876	5,000			
eLearning and Academic Technology	541,219	774,009	832,307	872,534	872,534	872,534
Instructional Deans	1,236,930	1,482,380	1,657,663	1,656,256	1,656,256	1,656,256
Curriculum & Assessment	189,922	468,642	276,100	264,531	264,531	264,531
ITS - Instructional Software	159,870	205,036				
<b>Total Instructional Support</b>	<u>\$ 4,793,575</u>	<u>\$ 5,746,862</u>	<u>\$ 5,787,150</u>	<u>\$ 6,077,229</u>	<u>\$ 6,077,229</u>	<u>\$ 6,077,229</u>

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Student Services</b>						
Admissions	\$ 1,204,255	\$ 1,330,689	\$ 1,551,930	\$ 1,582,817	\$ 1,582,817	\$ 1,582,817
Counseling Center	54,093	51,160	76,458	175,933	175,933	175,933
Student Life	329,637	359,121	428,942	459,735	459,735	459,735
Commencement	23,033	22,620	27,771	27,771	27,771	27,771
Financial Aid	779,371	839,629	1,109,203	1,126,180	1,126,180	1,126,180
Career Services and Job Placement	35,127	45,391	184,370			
Student Outreach & Contact	361,904	355,356	459,850	589,788	589,788	589,788
Diversity and Inclusion	235,204	362,323	1,008,312	1,046,041	1,046,041	1,046,041
Club Sports	258,843	304,695	492,445	368,544	368,544	368,544
Enrollment Cashiering	106,164	17,015				
Disability Services	311,448	397,266	586,095	637,716	637,716	637,716
Office VP Student Affairs	607,779	574,536	600,924	858,029	858,029	858,029
Advising	514,693	583,318	789,843	1,076,910	1,076,910	1,076,910
Placement Testing	51,802	94,446	114,040	33,501	33,501	33,501
First Year Experience	226,977	227,761	276,265	280,513	280,513	280,513
ITS - Student Services Software	67,646	34,041				
<b>Total Student Services</b>	<b>\$ 5,167,976</b>	<b>\$ 5,599,367</b>	<b>\$ 7,706,448</b>	<b>\$ 8,263,478</b>	<b>\$ 8,263,478</b>	<b>\$ 8,263,478</b>

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>College Support Services</b>						
Governing Board	\$ 47,143	\$ 100,215	\$ 102,227	\$ 105,924	\$ 105,924	\$ 105,924
President's Office	397,132	450,812	497,208	501,623	501,623	501,623
Fiscal Services	513,908	494,297	769,894	795,828	795,828	795,828
Payroll		281,392	431,553	433,820	433,820	433,820
Campus Safety and Security	677,754	803,927	1,088,225	1,008,345	1,008,345	1,008,345
Human Resources	1,014,302	831,820	1,192,873	1,224,785	1,224,785	1,224,785
Mail Services	143,186	144,306	168,073	171,487	171,487	171,487
Marketing and Public Relations	684,456	735,929	1,012,171	1,087,557	1,087,557	1,087,557
Vice President for Finance and Operations	279,316	553,157	408,161	405,699	405,699	405,699
Legal, Audit and Professional Svcs	617,650	148,298	120,583	120,583	120,583	120,583
Elections	29,843		29,355	29,355	29,355	29,355
General Institutional Support	497,512	886,853	1,326,633	647,587	647,587	647,587
Liability and Other Insurance	130,170	170,721	185,867	195,349	195,349	195,349
Institutional Effectiveness	367,698	384,640	473,929	488,799	488,799	488,799
Vice President for Administration	836					
Organizational Development	10,795	8,890	13,000	13,000	13,000	13,000
College Advancement/Grants	282,809	370,004	581,819	919,612	919,612	919,612
<b>Total College Support Services</b>	<b>\$ 5,694,510</b>	<b>\$ 6,365,261</b>	<b>\$ 8,401,571</b>	<b>\$ 8,149,353</b>	<b>\$ 8,149,353</b>	<b>\$ 8,149,353</b>
<b>Campus Services</b>						
Custodial Services	\$ 742,819	\$ 1,221,394	\$ 1,292,874	\$ 1,167,420	\$ 1,167,420	\$ 1,167,420
Utilities	1,366,423	1,412,719	1,680,000	1,661,484	1,661,484	1,661,484
Fire & Boiler Insurance	188,994	242,334	287,005	338,665	338,665	338,665
Maintenance of Grounds	816,694	934,635	1,161,496	1,100,439	1,100,439	1,100,439
Maintenance of Buildings	1,033,245	806,263	1,034,479	1,027,838	1,027,838	1,027,838
Plant Additions	400,000	389,141	547,000	8,266,333	16,266,334	16,266,334
Plant Administration	298,856	454,019	435,637	845,096	845,095	845,095
<b>Total Campus Services</b>	<b>\$ 4,847,031</b>	<b>\$ 5,460,505</b>	<b>\$ 6,438,491</b>	<b>\$ 14,407,275</b>	<b>\$ 22,407,275</b>	<b>\$ 22,407,275</b>

**General Fund - Requirements by Function**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Information Technology</b>						
Information Technology Services	\$ 1,858,494	\$ 1,786,090	\$ 3,242,125	\$ 3,313,259	\$ 3,313,259	\$ 3,313,259
Management Information Systems	662,125	790,961	979,881	934,047	934,047	934,047
End User Services	761,695	857,786	579,868	721,094	721,094	721,094
Enterprise Computing Services	301,835	497,224	817,967	1,060,570	1,060,570	1,060,570
Network/Telecom & Media Services	621,418	601,789	749,260	857,908	857,908	857,908
Web Development	137,145	151,495	178,586	194,144	194,144	194,144
Regional IT Services			25,000	25,000	25,000	25,000
Project Management	129,129	83,682	427,019	595,661	595,661	595,661
Information Security	121,754	243,947	400,447	428,767	428,767	428,767
Student Tech Services	247,338	260,467	334,804	591,690	591,690	591,690
<b>Total Information Technology</b>	<b>\$ 4,840,933</b>	<b>\$ 5,273,441</b>	<b>\$ 7,734,957</b>	<b>\$ 8,722,140</b>	<b>\$ 8,722,140</b>	<b>\$ 8,722,140</b>
<b>Financial Aid</b>						
Financial Aid Transactions	\$ 90,418	\$ 153,608	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Total Financial Aid</b>	<b>\$ 90,418</b>	<b>\$ 153,608</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Contingency</b>						
Contingency	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Total Contingency</b>	<b>\$ 800,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Requirements</b>	<b>\$ 47,974,140</b>	<b>\$ 53,241,880</b>	<b>\$ 65,101,027</b>	<b>\$ 75,427,000</b>	<b>\$ 83,427,000</b>	<b>\$ 83,427,000</b>
<b>Ending Fund Balance</b>	<b>\$ 11,674,338</b>	<b>\$ 16,747,693</b>	<b>\$ 13,742,958</b>	<b>\$ 5,997,538</b>	<b>\$ 2,794,744</b>	<b>\$ 2,794,744</b>
<b>Total Requirements</b>	<b>\$ 59,648,478</b>	<b>\$ 69,989,573</b>	<b>\$ 78,843,985</b>	<b>\$ 81,424,538</b>	<b>\$ 86,221,744</b>	<b>\$ 86,221,744</b>

**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
<b>Instruction</b>							
Humanities Office	1.0	\$ 80,055	\$ 2,244	\$	\$	\$	\$ 82,299
Writing/Literature	13.9	1,677,888	21,720				1,699,608
Foreign Languages	4.4	657,809	6,775				664,584
Speech	5.2	643,399	11,500				654,899
Social Science Office	1.0	78,100	6,838				84,938
Music	3.8	470,729	23,650				494,379
Art	10.5	968,891	43,073				1,011,964
Theatre Arts	0.4	50,210	565				50,775
Fine Arts and Communication Office	1.0	82,408	3,968				86,376
Business Administration	7.0	685,249	7,814				693,063
Culinary Program	9.0	903,066	350,100				1,253,166
Business Administration Office			952				952
Journalism	0.1	6,680					6,680
Culinary Administration Office	1.0	92,617					92,617
World Languages and Cultures Office	0.7	60,297	1,555				61,852
Philosophy	0.5	28,287	500				28,787
Addiction Studies	1.6	204,885	5,544				210,429
Anthropology	2.5	347,511	5,179				352,690
Criminal Justice	1.8	225,795	9,931				235,726
Economics	1.2	142,895	2,700				145,595
Education	4.3	516,869	8,070				524,939
Geography	0.4	23,842	1,260				25,102
History	2.1	302,021	4,552				306,573
Human Development	2.1	217,356	9,844				227,200
Political Science	0.4	26,469	700				27,169
Psychology	6.3	743,232	12,775				756,007
Sociology	1.4	199,997	1,914				201,911
Adult Basic Education	5.1	593,348	15,500				608,848
Regional Svcs. & R.C. Operations	3.6	372,556	22,527		453,000		848,083
Regional Svcs. & M.C. Operations	3.0	301,492	12,670				314,162
Regional Svcs. & P.C. Operations	3.0	331,410	13,870				345,280

**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
Engineering & Engr. Tech.	1.4	186,302	2,358				188,660
Science Office	1.0	86,329	7,137				93,466
Mathematics	13.5	1,531,910	39,483				1,571,393
Biological Science	13.7	1,589,557	76,534	5,100			1,671,191
Chemistry	6.2	743,321	19,060				762,381
Physics	2.2	231,351	8,760				240,111
Geology	1.2	136,381	10,250				146,631
Nursing	14.1	1,647,748	61,255				1,709,003
Health & Human Performance Office	1.5	158,835	5,877				164,712
Health & Human Performance	7.0	666,966	38,439				705,405
Math Office	1.0	78,379	1,927				80,306
Allied Health	1.2	64,980	6,500				71,480
Computer and Information Systems	9.2	1,244,174	19,482				1,263,656
Licensed Massage Therapy	5.1	446,085	16,673				462,758
Emergency Medical Services	4.9	492,079	40,736				532,815
Dental Assisting	2.7	284,372	27,918				312,290
Medical Assisting	4.6	511,130	32,000				543,130
Dental Hygiene	1.0	124,148	17,800				141,948
Allied Health Office	1.0	89,456	3,815				93,271
Pharmacy Technician	1.4	139,039	11,528				150,567
Veterinary Technician Program	2.5	306,341	50,225				356,566
CIS Office	1.0	96,576	500				97,076
Nursing Office	1.0	111,775	3,000				114,775
Nursing Assistant	1.4	127,589	33,500				161,089
HHP: Recreation (O.R.L.T.)	2.1	285,778	2,125				287,903
Public Health	1.5	181,283	7,400				188,683
Public Service Education Office	1.8	143,587	4,251				147,838
Forestry Technology	4.0	451,109	23,908				475,017
Automotive	2.6	542,538	37,512				580,050
Health Information Technology	2.6	281,072	9,000				290,072
Manufacturing Processes	8.0	723,740	75,360				799,100
Apprenticeship	1.4	154,643	565				155,208
Structural Fire Science	3.1	321,046	32,475				353,521
Geographical Information Systems	1.5	166,252	6,964				173,216

**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
Aviation Program	5.0	517,870	9,880				527,750
Military Science			1,250				1,250
Summer Session	13.4	852,740					852,740
Library Skills	0.3	43,344	500				43,844
<b>Total Instruction</b>	<u>245.6</u>	<u>\$ 26,795,188</u>	<u>1,354,237</u>	<u>\$ 5,100</u>	<u>\$ 453,000</u>	<u>\$ -</u>	<u>\$ 28,607,525</u>
<b>Instructional Support</b>							
Office of VP of Instruction	3.5	\$ 481,410	\$ 57,016	\$	\$ 522,244	\$	\$ 1,060,670
Library	11.1	1,195,605	133,963	153,200			1,482,768
Convocation			12,526				12,526
Tutoring and Testing	10.7	721,653	6,291				727,944
eLearning and Academic Technology	6.6	759,516	113,018				872,534
Instructional Deans	10.6	1,617,562	38,694				1,656,256
Curriculum & Assessment	2.0	258,808	5,723				264,531
ITS - Instructional Software							
<b>Total Instructional Support</b>	<u>44.4</u>	<u>\$ 5,034,554</u>	<u>367,231</u>	<u>\$ 153,200</u>	<u>\$ 522,244</u>	<u>\$ -</u>	<u>\$ 6,077,229</u>

**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
<b>Student Services</b>							
Admissions	12.6	\$ 1,523,343	\$ 59,474	\$	\$	\$	\$ 1,582,817
Counseling Center			175,933				175,933
Student Life	2.6	401,728	58,007				459,735
Commencement			27,771				27,771
Financial Aid	8.0	948,454	27,726		150,000		1,126,180
Student Outreach & Contact	4.1	486,776	103,012				589,788
Diversity and Inclusion	6.3	800,379	245,662				1,046,041
Club Sports	3.6	285,870	82,674				368,544
Disability Services	5.5	624,347	13,369				637,716
Office VP Student Affairs	3.1	573,479	54,550		230,000		858,029
Advising	9.0	1,033,240	43,670				1,076,910
Placement Testing		405	33,096				33,501
First Year Experience	2.0	255,300	25,213				280,513
<b>Total Student Services</b>	<u>56.7</u>	<u>\$ 6,933,321</u>	<u>950,157</u>	<u>\$ -</u>	<u>\$ 380,000</u>	<u>\$ -</u>	<u>\$ 8,263,478</u>

**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
<b>College Support Services</b>							
Governing Board	0.5	\$ 58,621	\$ 47,303	\$	\$	\$	\$ 105,924
President's Office	1.5	478,794	22,829				501,623
Fiscal Services	6.0	782,332	13,496				795,828
Payroll	3.0	433,820					433,820
Campus Public Safety	7.8	837,631	170,714				1,008,345
Human Resources	6.8	1,048,173	161,612		15,000		1,224,785
Mail Services	1.0	83,383	88,104				171,487
Marketing and Public Relations	6.5	934,368	153,189				1,087,557
Vice President for Finance and Operations	1.0	295,655	20,044		90,000		405,699
Legal, Audit and Professional Svcs			120,583				120,583
Elections			29,355				29,355
General Institutional Support		322,000	171,633	35,000	118,954		647,587
Liability and Other Insurance			195,349				195,349
Institutional Effectiveness	3.0	469,670	19,129				488,799
Organizational Development			13,000				13,000
College Advancement/Grants	3.0	369,612	100,000		450,000		919,612
<b>Total College Support Services</b>	<u>40.1</u>	<u>\$ 6,114,059</u>	<u>1,326,340</u>	<u>\$ 35,000</u>	<u>\$ 673,954</u>	<u>\$ -</u>	<u>\$ 8,149,353</u>
<b>Campus Services</b>							
Custodial Services	12.0	\$ 1,046,297	\$ 121,123				\$ 1,167,420
Utilities			1,661,484				1,661,484
Fire & Boiler Insurance			338,665				338,665
Maintenance of Grounds	8.9	890,856	209,583				1,100,439
Maintenance of Buildings	6.0	648,407	379,431				1,027,838
Plant Additions					16,266,334		16,266,334
Plant Administration	6.0	798,007	47,088				845,095
<b>Total Campus Services</b>	<u>32.9</u>	<u>\$ 3,383,567</u>	<u>2,757,374</u>	<u>\$ -</u>	<u>\$ 16,266,334</u>	<u>\$ -</u>	<u>\$ 22,407,275</u>

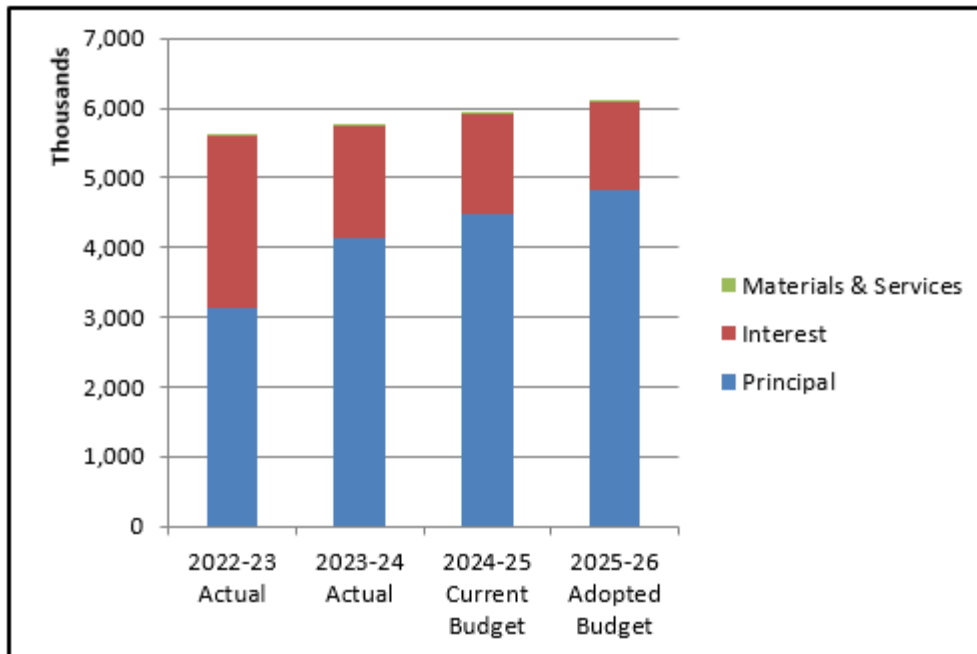
**General Fund - Requirements by Expenditure Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2025-26 ADOPTED Budget
<b>Information Technology</b>							
Information Technology Services	0.5	\$ 144,694	\$ 2,418,565	\$ -	\$ 750,000	\$ -	\$ 3,313,259
Management Information Systems	5.0	917,594	16,453				934,047
End User Services	5.3	665,508	55,586				721,094
Enterprise Computing Services	6.0	1,031,367	29,203				1,060,570
Network/Telecom & Media Services	4.0	632,442	200,466		25,000		857,908
Web Development	1.0	188,144	6,000				194,144
Regional IT Services - Prineville			25,000				25,000
Project Management	4.0	589,661	6,000				595,661
Information Security	2.0	317,567	111,200				428,767
Student Tech Services	5.0	581,190	10,500				591,690
<b>Total Information Technology</b>	<b>32.8</b>	<b>\$ 5,068,167</b>	<b>2,878,973</b>	<b>\$ -</b>	<b>\$ 775,000</b>	<b>\$ -</b>	<b>\$ 8,722,140</b>
<b>Financial Aid</b>							
Financial Aid Transactions		\$ -	200,000	\$ -	\$ -	\$ -	\$ 200,000
<b>Total Financial Aid</b>		<b>\$ -</b>	<b>200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Contingency</b>							
Contingency		\$ -	-	\$ -	\$ -	1,000,000	\$ 1,000,000
<b>Total Contingency</b>		<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>Total Expenses</b>	<b>452.5</b>	<b>\$ 53,328,856</b>	<b>9,834,312</b>	<b>\$ 193,300</b>	<b>\$ 19,070,532</b>	<b>\$ 1,000,000</b>	<b>\$ 83,427,000</b>

# Debt Service Fund

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

### Debt Service Fund Expenditures



Central Oregon Community College  
2025-26 Budget

**Debt Service Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Resources</b>						
Beginning Fund Balance	\$ 616,298	\$ 340,469	\$ 393,819	\$ 556,557	\$ 556,557	\$ 556,557
Tax Revenue - Current	2,669,687	2,961,629	3,281,966	3,283,886	3,283,886	3,283,886
Tax Revenue - Prior	71,026	41,989	70,000	60,000	60,000	60,000
PERS Reserve Charge	1,411,753	1,476,346	1,552,301	1,625,292	1,625,292	1,625,292
Interest Income	13,777	30,222	6,772	13,232	13,232	13,232
Transfers In	1,157,743	1,155,000	1,168,329	1,170,345	1,170,345	1,170,345
<b>Total Resources</b>	<u>\$ 5,940,284</u>	<u>\$ 6,005,655</u>	<u>\$ 6,473,187</u>	<u>\$ 6,709,312</u>	<u>\$ 6,709,312</u>	<u>\$ 6,709,312</u>
<b>Requirements</b>						
Principal Payments	\$ 3,122,476	\$ 4,140,000	\$ 4,485,000	\$ 4,835,000	\$ 4,835,000	\$ 4,835,000
Interest Payments	2,476,739	1,604,643	1,431,030	1,251,437	1,251,437	1,251,437
Materials and Services	600	600	600	600	600	600
Ending Fund Balance	340,469	260,412	556,557	622,275	622,275	622,275
<b>Total Requirements</b>	<u>\$ 5,940,284</u>	<u>\$ 6,005,655</u>	<u>\$ 6,473,187</u>	<u>\$ 6,709,312</u>	<u>\$ 6,709,312</u>	<u>\$ 6,709,312</u>

Central Oregon Community College  
2025-26 Budget

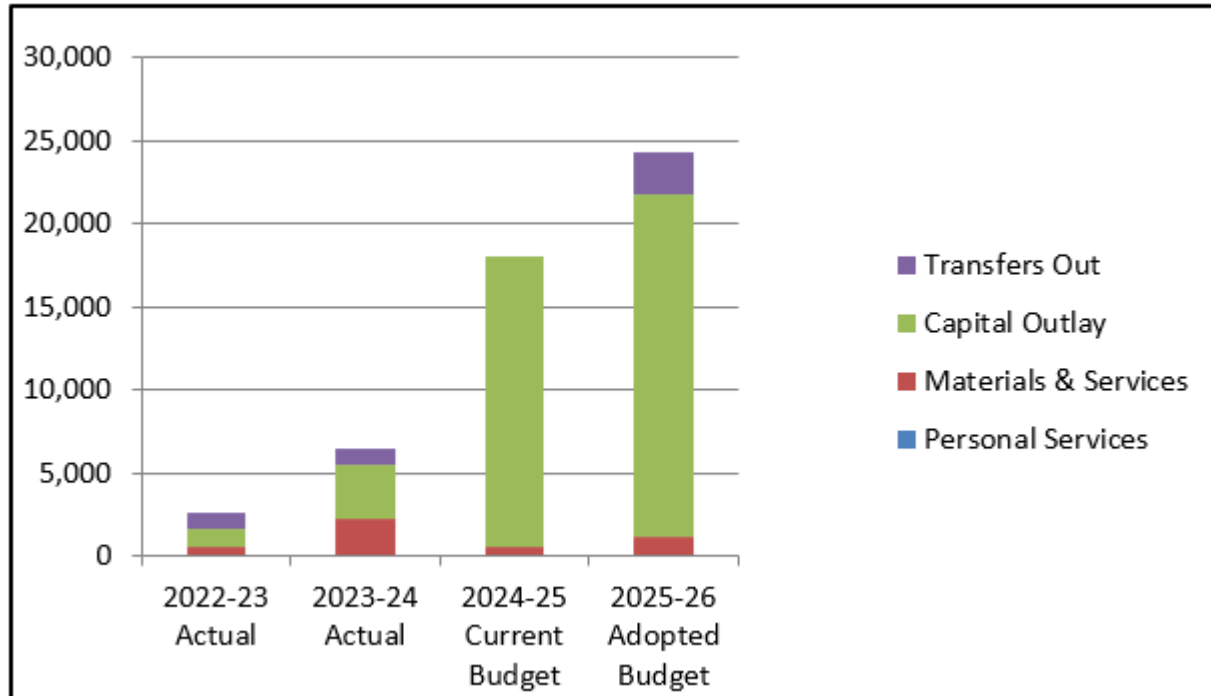
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	2014 FFC Obligation Bonds	Fiscal Year 2025-26 ADOPTED Budget
<b>Resources</b>				
Beginning Fund Balance	\$ 523,593	\$	\$ 32,964	\$ 556,557
Tax Revenue - Current	3,283,886			3,283,886
Tax Revenue - Prior	60,000			60,000
PERS Reserve Charge		1,625,292		1,625,292
Interest Income	10,978		2,254	13,232
Transfers In			1,170,345	1,170,345
<b>Total Resources</b>	<u>\$ 3,878,457</u>	<u>\$ 1,625,292</u>	<u>\$ 1,205,563</u>	<u>\$ 6,709,312</u>
<b>Requirements</b>				
Principal Payments	\$ 2,670,000	\$ 1,415,000	\$ 750,000	\$ 4,835,000
Interest Payments	621,400	210,292	419,745	1,251,437
Materials and Services			600	600
Ending Fund Balance	587,057		35,218	622,275
<b>Total Requirements</b>	<u>\$ 3,878,457</u>	<u>\$ 1,625,292</u>	<u>\$ 1,205,563</u>	<u>\$ 6,709,312</u>

# Capital Projects Fund

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

### Capital Projects Fund Expenditures



**Central Oregon Community College  
2025-26 Budget**

**Capital Projects Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Resources</b>						
Beginning Fund Balance	\$ 4,850,781	\$ 6,111,956	\$ 6,979,530	\$ 4,139,254	\$ 4,139,254	\$ 4,139,254
Other Income	1,070,460	3,382,555	12,040,000	6,050,000	6,050,000	6,050,000
Interest Income	157,862					
Transfers In	2,623,589	2,835,977	2,070,000	17,184,020	17,184,020	17,184,020
<b>Total Resources</b>	<u>\$ 8,702,692</u>	<u>\$ 12,330,488</u>	<u>\$ 21,089,530</u>	<u>\$ 27,373,274</u>	<u>\$ 27,373,274</u>	<u>\$ 27,373,274</u>
<b>Requirements</b>						
Personnel Services	\$	\$	\$	\$	\$	\$
Materials and Services	601,476	2,223,622	561,951	1,209,500	1,209,500	1,209,500
Capital Outlay	990,194	3,246,688	17,518,000	20,555,454	20,555,454	20,555,454
Transfers Out	999,066	1,000,000		2,574,000	2,574,000	2,574,000
Ending Fund Balance	6,111,956	5,860,178	3,009,579	3,034,320	3,034,320	3,034,320
<b>Total Requirements</b>	<u>\$ 8,702,692</u>	<u>\$ 12,330,488</u>	<u>\$ 21,089,530</u>	<u>\$ 27,373,274</u>	<u>\$ 27,373,274</u>	<u>\$ 27,373,274</u>

**Central Oregon Community College  
2025-26 Budget**

**Capital Projects Fund - Resources and Requirements by Project**

	New Construction & Renovation	Repair and Replacement	Redmond MATC Renovation	Life Cycle Technology Replacement	IT Server/ Infrastructure	Capital Equipment Fund
<b>Resources</b>						
Beginning Fund Balance	\$ 6,160	\$ 222,916	\$	\$ 150,000	\$ 698,424	\$
Other Income			2,300,000			
Interest Income						
Transfers In	543,000	40,000	2,333,334	500,000	250,000	78,954
<b>Total Resources</b>	<b>\$ 549,160</b>	<b>\$ 262,916</b>	<b>\$ 4,633,334</b>	<b>\$ 650,000</b>	<b>\$ 948,424</b>	<b>\$ 78,954</b>
<b>Requirements</b>						
Personnel Services	\$	\$	\$	\$	\$	\$
Materials and Services	271,500	40,000		28,000	125,000	
Capital Outlay	271,500	200,000	4,600,000	500,000	125,000	78,954
Transfers Out						
Ending Fund Balance	6,160	22,916	33,334	122,000	698,424	
<b>Total Requirements</b>	<b>\$ 549,160</b>	<b>\$ 262,916</b>	<b>\$ 4,633,334</b>	<b>\$ 650,000</b>	<b>\$ 948,424</b>	<b>\$ 78,954</b>

**Central Oregon Community College  
2025-26 Budget**

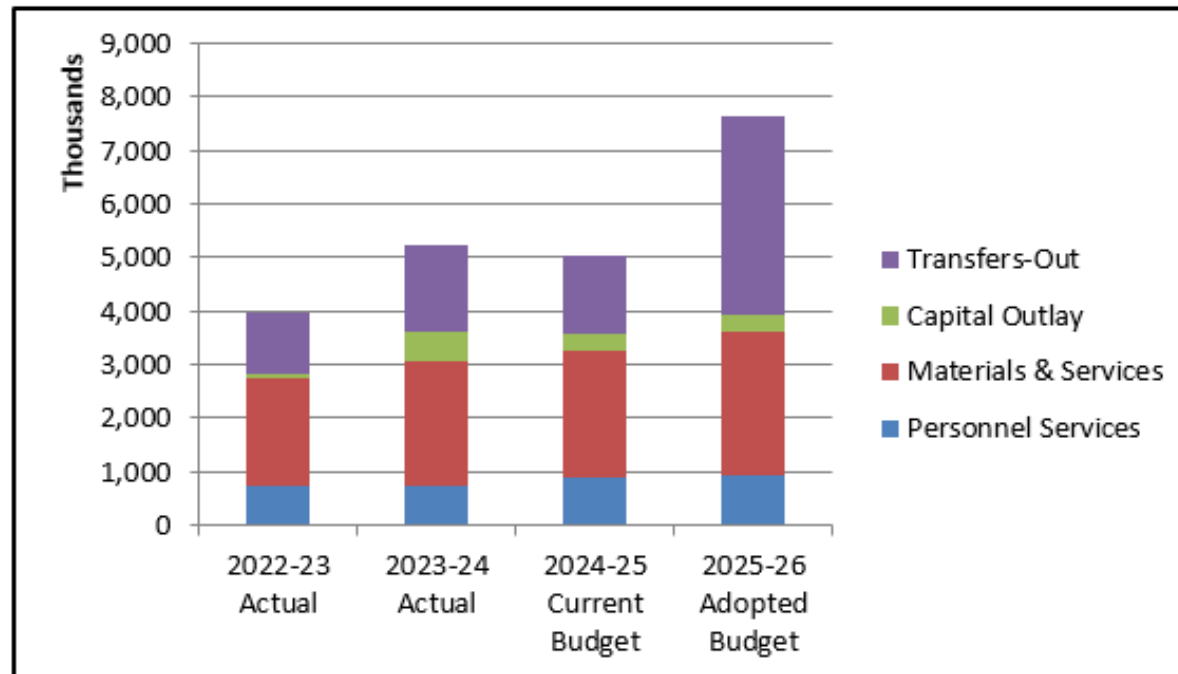
**Capital Projects Fund - Resources and Requirements by Project**

	<u>Instructional Equipment</u>	<u>Campus Center Building</u>	<u>Madras Center</u>	<u>Higher Ed Bldg. Maint and Repair</u>	<u>Real Estate Development</u>	<u>Miscellaneous Projects</u>	<b>Fiscal Year 2025-26 ADOPTED Budget</b>
<b>Resources</b>							
Beginning Fund Balance	\$ 26,362	\$ 332,571	\$ 723,620	\$ 200,973	\$ 1,438,965	\$ 339,263	\$ 4,139,254
Other Income			750,000		3,000,000		6,050,000
Interest Income							
Transfers In	88,732		13,250,000			100,000	17,184,020
<b>Total Resources</b>	<u>\$ 115,094</u>	<u>\$ 332,571</u>	<u>\$ 14,723,620</u>	<u>\$ 200,973</u>	<u>\$ 4,438,965</u>	<u>\$ 439,263</u>	<u>\$ 27,373,274</u>
<b>Requirements</b>							
Personnel Services	\$	\$	\$	\$	\$	\$	\$
Materials and Services					700,000	45,000	1,209,500
Capital Outlay	90,000	300,000	14,000,000	200,000		190,000	20,555,454
Transfers Out					2,574,000		2,574,000
Ending Fund Balance	25,094	32,571	723,620	973	1,164,965	204,263	3,034,320
<b>Total Requirements</b>	<u>\$ 115,094</u>	<u>\$ 332,571</u>	<u>\$ 14,723,620</u>	<u>\$ 200,973</u>	<u>\$ 4,438,965</u>	<u>\$ 439,263</u>	<u>\$ 27,373,274</u>

# Enterprise Fund

Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a for profit business.

## Enterprise Fund Expenditures



Central Oregon Community College  
2025-26 Budget

Enterprise Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Wickiup Hall</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 1,999,692	\$ 2,512,094	\$	\$ 2,200,180	\$ 2,200,180	\$ 2,200,180
Other Income	13,000	12,190	4,500	4,500	4,500	4,500
Room Fee	2,045,967	2,144,308	2,216,014	2,280,620	2,280,620	2,280,620
Interest Income	14,230	157,440	1,000	5,500	5,500	5,500
<b>Total Resources</b>	<b>\$ 4,072,889</b>	<b>\$ 4,826,032</b>	<b>\$ 2,221,514</b>	<b>\$ 4,490,800</b>	<b>\$ 4,490,800</b>	<b>4,490,800</b>
<b>Requirements</b>						
Personnel Services	\$ 259,231	\$ 287,873	\$ 439,527	\$ 438,856	\$ 438,856	438,856
Materials and Services	142,375	144,916	192,090	217,320	217,320	217,320
Capital Outlay	1,446	471,619	75,000	75,000	75,000	75,000
Transfers Out	1,157,743	1,334,817	1,258,329	2,170,345	2,170,345	2,170,345
Ending Net Working Capital	2,512,094	2,586,807	256,568	1,589,279	1,589,279	1,589,279
<b>Total Requirements</b>	<b>\$ 4,072,889</b>	<b>\$ 4,826,032</b>	<b>\$ 2,221,514</b>	<b>\$ 4,490,800</b>	<b>\$ 4,490,800</b>	<b>4,490,800</b>
<b>Residence Hall Building Reserve</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 477,993	\$ 436,593	\$ 334,668	\$ 332,363	\$ 332,363	\$ 332,363
Interest Income	13,191	41,075	2,135	13,200	13,200	13,200
<b>Total Resources</b>	<b>\$ 491,184</b>	<b>\$ 477,668</b>	<b>\$ 336,803</b>	<b>\$ 345,563</b>	<b>\$ 345,563</b>	<b>345,563</b>
<b>Requirements</b>						
Materials and Services	\$ 54,591	\$ 75,805	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfers Out				100,000	100,000	100,000
Ending Net Working Capital	436,593	401,863	236,803	145,563	145,563	145,563
<b>Total Requirements</b>	<b>\$ 491,184</b>	<b>\$ 477,668</b>	<b>\$ 336,803</b>	<b>\$ 345,563</b>	<b>\$ 345,563</b>	<b>345,563</b>

Central Oregon Community College  
2025-26 Budget

**Enterprise Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Residence Hall Summer Programs</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 176,533	\$ 201,034	\$ 194,000	\$ 183,200	\$ 183,200	\$ 183,200
Program Income	22,775	21,728	130,000	130,000	130,000	130,000
Interest Income	5,455	19,063	765	2,100	2,100	2,100
<b>Total Resources</b>	<b>\$ 204,763</b>	<b>\$ 241,825</b>	<b>\$ 324,765</b>	<b>\$ 315,300</b>	<b>\$ 315,300</b>	<b>315,300</b>
<b>Requirements</b>						
Personnel Services	\$ 2,633	\$ 9,862	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624
Materials and Services	1,096	5,200	72,000	72,000	72,000	72,000
Transfers Out		40,000		60,000	60,000	60,000
Ending Net Working Capital	201,034	186,763	250,141	180,676	180,676	180,676
<b>Total Requirements</b>	<b>\$ 204,763</b>	<b>\$ 241,825</b>	<b>\$ 324,765</b>	<b>\$ 315,300</b>	<b>\$ 315,300</b>	<b>315,300</b>
<b>Juniper Hall Operations</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 208,905	\$ 208,319	\$ 208,905	\$ 206,744	\$ 206,744	\$ 206,744
Interest Income	804					
<b>Total Resources</b>	<b>\$ 209,709</b>	<b>\$ 208,319</b>	<b>\$ 208,905</b>	<b>\$ 206,744</b>	<b>\$ 206,744</b>	<b>206,744</b>
<b>Requirements</b>						
Capital Outlay	\$	4,100	\$	\$	\$	\$
Transfers Out	1,390	100		206,744	206,744	206,744
Ending Net Working Capital	208,319	204,119	208,905			
<b>Total Requirements</b>	<b>\$ 209,709</b>	<b>\$ 208,319</b>	<b>\$ 208,905</b>	<b>\$ 206,744</b>	<b>\$ 206,744</b>	<b>206,744</b>

Central Oregon Community College  
2025-26 Budget

**Enterprise Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Food Service Operations</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 1,267,754	\$ 1,561,870	\$ 1,750,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Food Services	1,503,871	1,526,648	1,628,872	1,628,872	1,628,872	1,628,872
Interest Income	40,620	160,723	10,000	75,000	75,000	75,000
<b>Total Resources</b>	<b>\$ 2,812,245</b>	<b>\$ 3,249,241</b>	<b>\$ 3,388,872</b>	<b>\$ 4,303,872</b>	<b>\$ 4,303,872</b>	<b>4,303,872</b>
<b>Requirements</b>						
Personnel Services	\$ 93,656	\$ 30,466	\$	\$	\$	\$
Materials and Services	1,122,043	1,318,362	1,378,500	1,436,378	1,436,378	1,436,378
Capital Outlay	34,676	35,639	200,000	200,000	200,000	200,000
Transfers Out		250,000		1,000,000	1,000,000	1,000,000
Ending Net Working Capital	1,561,870	1,614,774	1,810,372	1,667,494	1,667,494	1,667,494
<b>Total Requirements</b>	<b>\$ 2,812,245</b>	<b>\$ 3,249,241</b>	<b>\$ 3,388,872</b>	<b>\$ 4,303,872</b>	<b>\$ 4,303,872</b>	<b>4,303,872</b>
<b>Bookstore</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 1,483,479	\$ 1,296,012	\$ 880,423	\$ 750,982	\$ 750,982	\$ 750,982
Bookstore Sales	881,888	931,695	875,000	1,150,000	1,150,000	1,150,000
Program Income		8,597	1,000			
Interest Income	36,697	123,467		60,000	60,000	60,000
<b>Total Resources</b>	<b>\$ 2,402,064</b>	<b>\$ 2,359,771</b>	<b>\$ 1,756,423</b>	<b>\$ 1,960,982</b>	<b>\$ 1,960,982</b>	<b>1,960,982</b>
<b>Requirements</b>						
Personnel Services	\$ 376,863	\$ 400,234	\$ 445,572	\$ 483,900	\$ 483,900	\$ 483,900
Materials and Services	701,517	803,183	642,500	883,500	883,500	883,500
Capital Outlay	27,672	37,383	20,000	8,500	8,500	8,500
Transfers Out			200,000	200,000	200,000	200,000
Ending Net Working Capital	1,296,012	1,118,971	448,351	385,082	385,082	385,082
<b>Total Requirements</b>	<b>\$ 2,402,064</b>	<b>\$ 2,359,771</b>	<b>\$ 1,756,423</b>	<b>\$ 1,960,982</b>	<b>\$ 1,960,982</b>	<b>1,960,982</b>

Central Oregon Community College  
2025-26 Budget

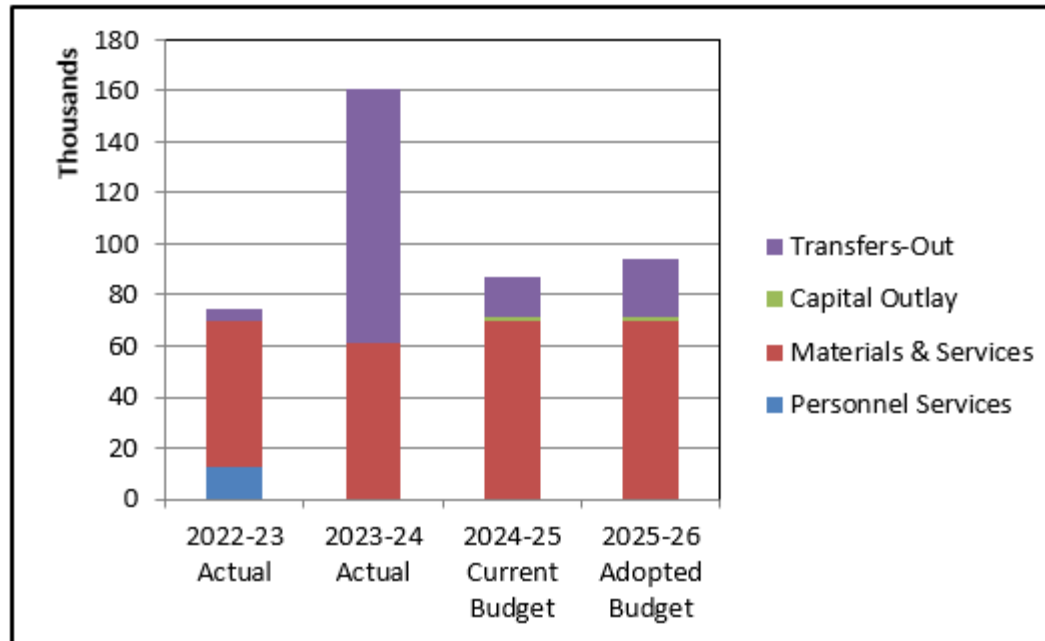
**Enterprise Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Enterprise Fund Total</b>						
<b>Resources</b>						
Beginning Net Working Capital	\$ 5,614,356	\$ 6,215,922	\$ 3,367,996	\$ 6,273,469	\$ 6,273,469	\$ 6,273,469
Program Income	4,467,501	4,645,166	4,855,386	5,193,992	5,193,992	5,193,992
Interest Income	110,997	501,768	13,900	155,800	155,800	155,800
<b>Total Resources</b>	<u>\$ 10,192,854</u>	<u>\$ 11,362,856</u>	<u>\$ 8,237,282</u>	<u>\$ 11,623,261</u>	<u>\$ 11,623,261</u>	<u>11,623,261</u>
<b>Requirements</b>						
Personnel Services	\$ 732,383	\$ 728,435	\$ 887,723	\$ 925,380	\$ 925,380	\$ 925,380
Materials and Services	2,021,622	2,347,466	2,385,090	2,709,198	2,709,198	2,709,198
Capital Outlay	63,794	548,741	295,000	283,500	283,500	283,500
Transfers Out	1,159,133	1,624,917	1,458,329	3,737,089	3,737,089	3,737,089
Ending Net Working Capital	6,215,922	6,113,297	3,211,140	3,968,094	3,968,094	3,968,094
<b>Total Requirements</b>	<u>\$ 10,192,854</u>	<u>\$ 11,362,856</u>	<u>\$ 8,237,282</u>	<u>\$ 11,623,261</u>	<u>\$ 11,623,261</u>	<u>11,623,261</u>

# Internal Service Fund

The Internal Service fund provides goods or services to other college departments on a cost reimbursement basis.

### Internal Service Fund Expenditures



Central Oregon Community College  
2025-26 Budget

Internal Service Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Centralized Services</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 104,802	\$ 111,400	\$ 15,752	\$ 23,000	\$ 23,000	\$ 23,000
User Charges	21,067					
Interest Income	3,121					
<b>Total Resources</b>	<u>\$ 128,990</u>	<u>\$ 111,400</u>	<u>\$ 15,752</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>
<b>Requirements</b>						
Personnel Services	\$ 12,590	\$	\$	\$	\$	\$
Transfers Out	5,000	100,000	15,752	23,000	23,000	23,000
Ending Fund Balance	111,400	11,400				
<b>Total Requirements</b>	<u>\$ 128,990</u>	<u>\$ 111,400</u>	<u>\$ 15,752</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>
<b>Copier Activities</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ (23,375)	\$ (3,880)	\$	\$ 29,164	\$ 29,164	\$ 29,164
User Charges	76,749	103,055	85,000	85,000	85,000	85,000
Interest Income						
<b>Total Resources</b>	<u>\$ 53,374</u>	<u>\$ 99,175</u>	<u>\$ 85,000</u>	<u>\$ 114,164</u>	<u>\$ 114,164</u>	<u>\$ 114,164</u>
<b>Requirements</b>						
Materials and Services	\$ 57,254	\$ 60,990	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Capital Outlay			1,000	1,000	1,000	1,000
Ending Fund Balance	(3,880)	38,185	14,000	43,164	43,164	43,164
<b>Total Requirements</b>	<u>\$ 53,374</u>	<u>\$ 99,175</u>	<u>\$ 85,000</u>	<u>\$ 114,164</u>	<u>\$ 114,164</u>	<u>\$ 114,164</u>

Central Oregon Community College  
2025-26 Budget

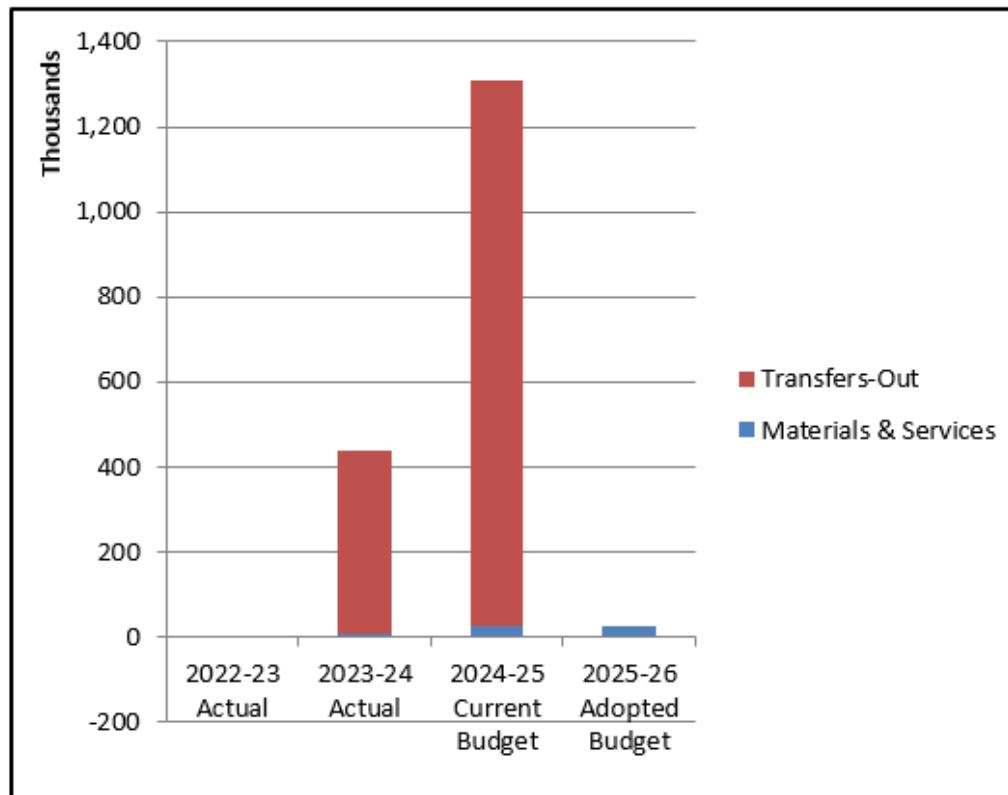
Internal Service Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Internal Service Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 81,427	\$ 107,520	\$ 15,752	\$ 52,164	\$ 52,164	\$ 52,164
User Charges	97,816	103,055	85,000	85,000	85,000	85,000
Interest Income	3,121					
<b>Total Resources</b>	<u>\$ 182,364</u>	<u>\$ 210,575</u>	<u>\$ 100,752</u>	<u>\$ 137,164</u>	<u>\$ 137,164</u>	<u>\$ 137,164</u>
<b>Requirements</b>						
Personnel Services	\$ 12,590	\$	\$	\$	\$	\$
Materials and Services	57,254	60,990	70,000	70,000	70,000	70,000
Capital Outlay			1,000	1,000	1,000	1,000
Transfers Out	5,000	100,000	15,752	23,000	23,000	23,000
Ending Fund Balance	107,520	49,585	14,000	43,164	43,164	43,164
<b>Total Requirements</b>	<u>\$ 182,364</u>	<u>\$ 210,575</u>	<u>\$ 100,752</u>	<u>\$ 137,164</u>	<u>\$ 137,164</u>	<u>\$ 137,164</u>

# Reserve Fund

Reserve funds account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. .

## Reserve Fund Expenditures



**Central Oregon Community College  
2025-26 Budget**

**Reserve Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Retiree Benefit Reserve</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 457,802	\$ 474,983	\$ 422,895	\$ 48,677	\$ 48,677	\$ 48,677
Interest Income	13,454		2,105			
<b>Total Resources</b>	<u>\$ 471,256</u>	<u>\$ 474,983</u>	<u>\$ 425,000</u>	<u>\$ 48,677</u>	<u>\$ 48,677</u>	<u>\$ 48,677</u>
<b>Requirements</b>						
Materials and Services	\$ (3,727)	\$ 7,336	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out		\$ 130,000	300,000			
Ending Fund Balance	474,983	337,647	100,000	23,677	23,677	23,677
<b>Total Requirements</b>	<u>\$ 471,256</u>	<u>\$ 474,983</u>	<u>\$ 425,000</u>	<u>\$ 48,677</u>	<u>\$ 48,677</u>	<u>\$ 48,677</u>
<b>PERS Reserve</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,255,034	\$ 1,282,986	\$ 982,986	\$ 182,986	\$ 182,986	\$ 182,986
Interest Income	27,952					
<b>Total Resources</b>	<u>\$ 1,282,986</u>	<u>\$ 1,282,986</u>	<u>\$ 982,986</u>	<u>\$ 182,986</u>	<u>\$ 182,986</u>	<u>\$ 182,986</u>
<b>Requirements</b>						
Transfers Out	\$	\$ 300,000	\$ 982,986	\$	\$	\$
Ending Fund Balance	1,282,986	982,986		182,986	182,986	182,986
<b>Total Requirements</b>	<u>\$ 1,282,986</u>	<u>\$ 1,282,986</u>	<u>\$ 982,986</u>	<u>\$ 182,986</u>	<u>\$ 182,986</u>	<u>\$ 182,986</u>

Central Oregon Community College  
2025-26 Budget

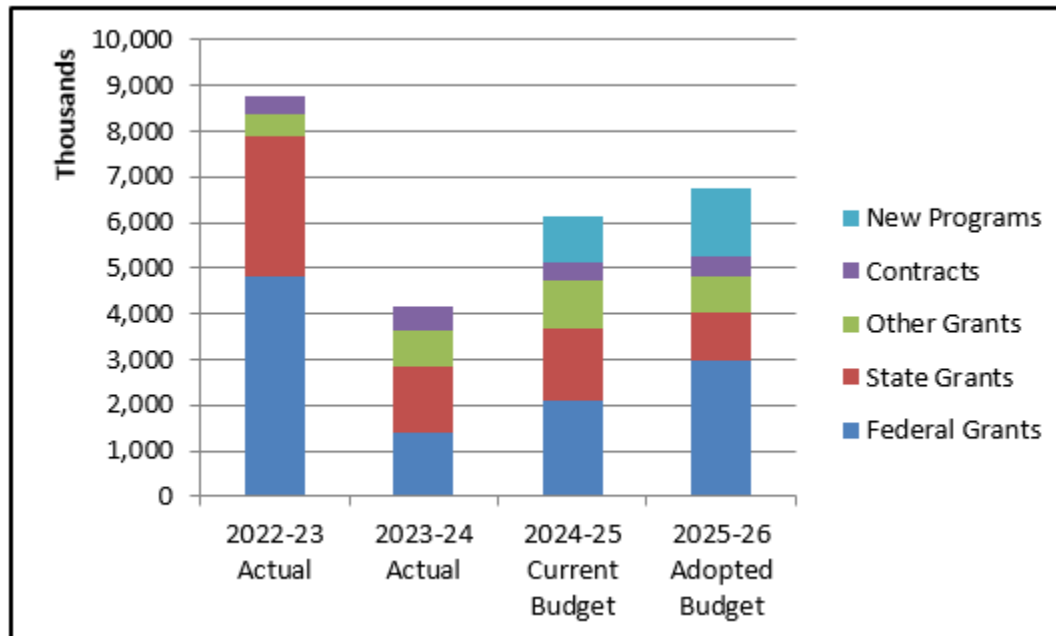
**Reserve Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Reserve Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,712,836	\$ 1,757,969	\$ 1,405,881	\$ 231,663	\$ 231,663	\$ 231,663
Interest Income	41,406		2,105			
<b>Total Resources</b>	<u>\$ 1,754,242</u>	<u>\$ 1,757,969</u>	<u>\$ 1,407,986</u>	<u>\$ 231,663</u>	<u>\$ 231,663</u>	<u>\$ 231,663</u>
<b>Requirements</b>						
Materials and Services	\$ (3,727)	\$ 7,336	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers Out		430,000	1,282,986			
Ending Fund Balance	<u>1,757,969</u>	<u>1,320,633</u>	<u>100,000</u>	<u>206,663</u>	<u>206,663</u>	<u>206,663</u>
<b>Total Requirements</b>	<u>\$ 1,754,242</u>	<u>\$ 1,757,969</u>	<u>\$ 1,407,986</u>	<u>\$ 231,663</u>	<u>\$ 231,663</u>	<u>\$ 231,663</u>

# Special Revenue Fund

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

### Special Revenue Fund Expenditures



Central Oregon Community College  
2025-26 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Federal Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 271,230	\$ 115,741	\$ 50,883	\$ 140,481	\$ 140,481	\$ 140,481
Federal Grants	4,613,775	1,417,908	2,008,847	2,849,123	2,849,123	2,849,123
Tuition and Fees	10,080	6,580	15,000			
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total Resources</b>	<u>\$ 4,935,085</u>	<u>\$ 1,580,229</u>	<u>\$ 2,114,730</u>	<u>\$ 3,029,604</u>	<u>\$ 3,029,604</u>	<u>\$ 3,029,604</u>
<b>Requirements</b>						
Personnel Services	\$ 719,760	\$ 867,397	\$ 737,100	\$ 1,408,189	\$ 1,408,189	\$ 1,408,189
Materials and Services	1,172,302	510,529	1,217,317	1,414,466	1,414,466	1,414,466
Capital Outlay	35,168	20,238	153,000	140,752	140,752	140,752
Transfers Out	2,892,114					
Ending Fund Balance	115,741	182,065	7,313	66,197	66,197	66,197
<b>Total Requirements</b>	<u>\$ 4,935,085</u>	<u>\$ 1,580,229</u>	<u>\$ 2,114,730</u>	<u>\$ 3,029,604</u>	<u>\$ 3,029,604</u>	<u>\$ 3,029,604</u>

Central Oregon Community College  
2025-26 Budget

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>State Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 122,200	\$ 398,675	\$ 1,347	\$ 252,269	\$ 252,269	\$ 252,269
State Grants	3,349,147	1,424,829	1,551,400	1,066,133	1,066,133	1,066,133
Other Income						
<b>Total Resources</b>	<u>\$ 3,471,347</u>	<u>\$ 1,823,504</u>	<u>\$ 1,552,747</u>	<u>\$ 1,318,402</u>	<u>\$ 1,318,402</u>	<u>\$ 1,318,402</u>
<b>Requirements</b>						
Personnel Services	\$ 1,326,397	\$ 1,017,590	\$ 1,305,958	\$ 893,348	\$ 893,348	\$ 893,348
Materials and Services	1,277,107	386,277	246,789	103,772	103,772	103,772
Capital Outlay	469,168	24,177		70,360	70,360	70,360
Ending Fund Balance	398,675	395,460		250,922	250,922	250,922
<b>Total Requirements</b>	<u>\$ 3,471,347</u>	<u>\$ 1,823,504</u>	<u>\$ 1,552,747</u>	<u>\$ 1,318,402</u>	<u>\$ 1,318,402</u>	<u>\$ 1,318,402</u>
<b>Other Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 511,942	\$ 529,134	\$ 487,818	\$ 839,107	\$ 839,107	\$ 839,107
Other Grants	511,550	2,453,056	757,265	250,456	250,456	250,456
Transfers In						
<b>Total Resources</b>	<u>\$ 1,023,492</u>	<u>\$ 2,982,190</u>	<u>\$ 1,245,083</u>	<u>\$ 1,089,563</u>	<u>\$ 1,089,563</u>	<u>\$ 1,089,563</u>
<b>Requirements</b>						
Personnel Services	\$ 123,873	\$ 330,283	\$ 279,932	\$ 224,311	\$ 224,311	\$ 224,311
Materials and Services	262,748	444,767	254,589	282,339	282,339	282,339
Capital Outlay	107,737	50,756	525,000	277,013	277,013	277,013
Transfers Out						
Ending Fund Balance	529,134	2,156,384	185,562	305,900	305,900	305,900
<b>Total Requirements</b>	<u>\$ 1,023,492</u>	<u>\$ 2,982,190</u>	<u>\$ 1,245,083</u>	<u>\$ 1,089,563</u>	<u>\$ 1,089,563</u>	<u>\$ 1,089,563</u>

Central Oregon Community College  
2025-26 Budget

**Special Revenue Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Contracts</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 399,757	\$ 728,427	\$ 202,325	\$ 127,118	\$ 127,118	\$ 127,118
Contract Income	725,153	490,373	325,608	328,635	328,635	328,635
<b>Total Resources</b>	<u>\$ 1,124,910</u>	<u>\$ 1,218,800</u>	<u>\$ 527,933</u>	<u>\$ 455,753</u>	<u>\$ 455,753</u>	<u>\$ 455,753</u>
<b>Requirements</b>						
Personnel Services	\$ 278,516	\$ 330,868	\$ 275,533	\$ 272,318	\$ 272,318	\$ 272,318
Materials and Services	109,522	174,264	140,710	151,187	151,187	151,187
Capital Outlay	8,445	2,465				
Transfers Out						
Ending Fund Balance	728,427	711,203	111,690	32,248	32,248	32,248
<b>Total Requirements</b>	<u>\$ 1,124,910</u>	<u>\$ 1,218,800</u>	<u>\$ 527,933</u>	<u>\$ 455,753</u>	<u>\$ 455,753</u>	<u>\$ 455,753</u>
<b>New Programs</b>						
<b>Resources</b>						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
<b>Requirements</b>						
Materials and Services	\$	\$	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Ending Fund Balance						
<b>Total Requirements</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>

Central Oregon Community College  
2025-26 Budget

**Special Revenue Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Special Revenue Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,305,129	\$ 1,771,977	\$ 742,373	\$ 1,358,975	\$ 1,358,975	\$ 1,358,975
Federal Grants	4,613,775	1,417,908	2,008,847	2,849,123	2,849,123	2,849,123
State Grants	3,349,147	1,424,829	1,551,400	1,066,133	1,066,133	1,066,133
Other Grants	511,550	2,453,056	1,757,265	1,750,456	1,750,456	1,750,456
Tuition and Fees	10,080	6,580	15,000			
Contract Income	725,153	490,373	325,608	328,635	328,635	328,635
Transfers In	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total Resources</b>	<u>\$ 10,554,834</u>	<u>\$ 7,604,723</u>	<u>\$ 6,440,493</u>	<u>\$ 7,393,322</u>	<u>\$ 7,393,322</u>	<u>\$ 7,393,322</u>
<b>Requirements</b>						
Personnel Services	\$ 2,448,546	\$ 2,546,138	\$ 2,598,523	\$ 2,798,166	\$ 2,798,166	\$ 2,798,166
Materials and Services	2,821,679	1,515,837	2,859,405	3,451,764	3,451,764	3,451,764
Capital Outlay	620,518	97,636	678,000	488,125	488,125	488,125
Transfers Out	2,892,114					
Ending Fund Balance	1,771,977	3,445,112	304,565	655,267	655,267	655,267
<b>Total Requirements</b>	<u>\$ 10,554,834</u>	<u>\$ 7,604,723</u>	<u>\$ 6,440,493</u>	<u>\$ 7,393,322</u>	<u>\$ 7,393,322</u>	<u>\$ 7,393,322</u>

**Central Oregon Community College  
2025-26 Budget**

**Special Revenue Fund - Requirements by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Federal Grants</b>						
ABE - Special Projects	3.3	\$ 290,383	\$ 25,530	\$	\$	\$ 315,913
Carl Perkins	0.1	20,600	34,400			55,000
SBA Grant	0.4	40,000				40,000
SBA Grant Match	0.4	40,000				40,000
Strengthening Institutions Program	1.2	312,868	122,500	5,000		440,368
Child Care Access Partents in School	0.1	2,100	2,000			4,100
Local Public Health Workforce	0.1	3,083	18,227			21,310
Early Childcare Business Accel Prgm	1.0	52,974				52,974
STARTALK Grant	0.2	30,629	39,371			70,000
NSF Physical Sciences	0.1	10,924	64,577			75,501
NSF Careers in Information Security	0.2	26,061	120,898			146,959
CoE Veteran Stdnt Success	0.6	83,624	43,250	22,752		149,626
NSF - NEVTEX Next Grant	1.0	117,404	835,786			953,190
HRSA Madras Exp Health Career Equip				113,000		113,000
Central Oregon HS Equivalency Prgm	3.0	350,539	76,927			427,466
NSA-PSU GenCyber Youth Camp	0.1	27,000	31,000			58,000
Ending Fund Balance						66,197
<b>Total Requirements</b>	<b>11.8</b>	<b>\$ 1,408,189</b>	<b>\$ 1,414,466</b>	<b>\$ 140,752</b>	<b>\$ -</b>	<b>\$ 3,029,604</b>
<b>State Grants</b>						
OBDD	0.8	\$ 75,000	\$	\$	\$	\$ 75,000
ABS Pathways Grant	1.0	220,000	53,750			273,750
OR Develop Ed Work Group			1,347			1,347
HECC Deer Ridge ABS	3.6	585,448	22,091			607,539
ODOE Community Renewable Energy				70,360		70,360
Oregon SBDC Assistance Program	1.5	12,900	26,584			39,484
Ending Fund Balance						250,922
<b>Total Requirements</b>	<b>6.9</b>	<b>\$ 893,348</b>	<b>\$ 103,772</b>	<b>\$ 70,360</b>	<b>\$ -</b>	<b>\$ 1,318,402</b>

**Central Oregon Community College  
2025-26 Budget**

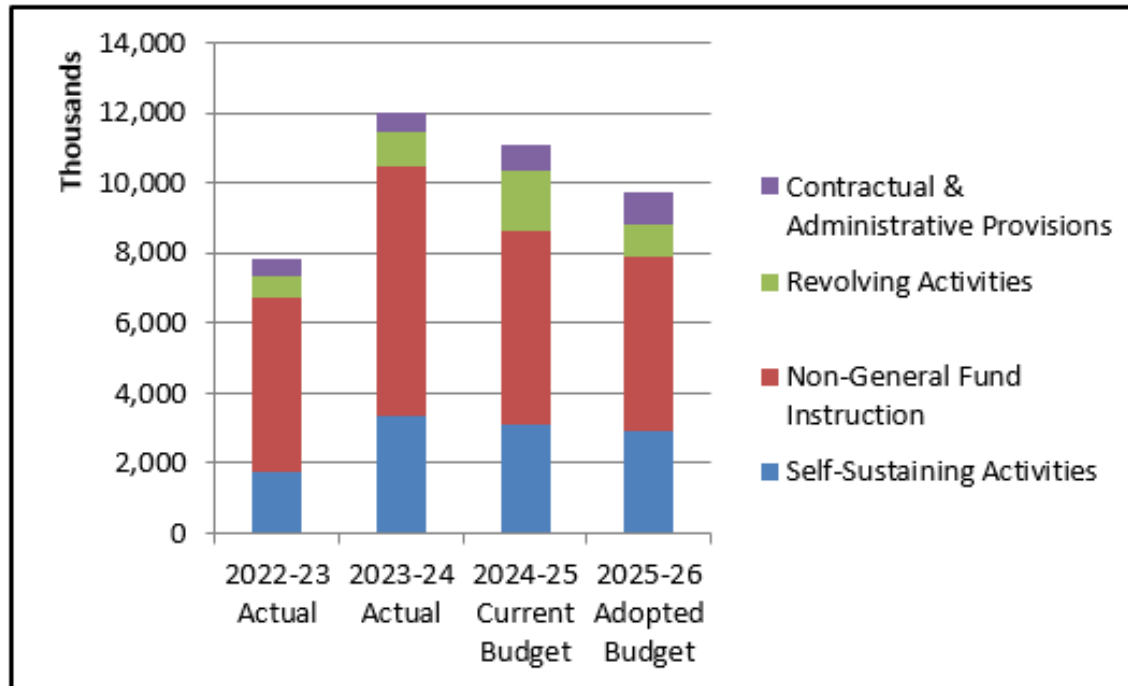
**Special Revenue Fund - Requirements by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Other Grants</b>						
Veteran-Partnership to End Poverty		\$	\$ 3,000	\$	\$	\$ 3,000
Deer Ridge Entrepreneurship Program			2,000			2,000
Portland CC STEP	1.0	96,370	7,000			103,370
Regional CC Career Tech Ed			15,000			15,000
COHC Public Health Workforce	0.1	6,502	2,716			9,218
OR Inclusive Career Adv Prgm	0.5	84,686	75,770			160,456
US Bank-Latino Advising	0.2	12,000	13,000			25,000
St. Charles - EVOLVE			1,500			1,500
COHC Summer Bridge Prgm for Science			13,000			13,000
COHC College Prep Summer Symposium			30,000			30,000
COHC Food Bank			24,000			24,000
OCF Increase Diversity Science Prgm			20,000			20,000
BFF Science Outreach Rural CO Youth			8,000			8,000
SCHC Celebrating Black Excellence			2,326			2,326
Roundhouse Madras Campus Expansion				277,013		277,013
COHC Adv Early Literacy Development	0.1	4,200.00	37,852			42,052
COHC Reduce Binge Drinking	0.2	20,553.00	27,175			47,728
Ending Fund Balance						305,900
<b>Total Requirements</b>	<b>2.1</b>	<b>\$ 224,311</b>	<b>\$ 282,339</b>	<b>\$ 277,013</b>	<b>\$ -</b>	<b>\$ 1,089,563</b>
<b>Contracts</b>						
Deer Ridge Welding Program	1.2	\$ 158,988	\$ 96,837			\$ 255,825
NI Expand Child Care Providers	1.0	113,330.00	54,350			167,680
Ending Fund Balance						32,248
<b>Total Requirements</b>	<b>2.2</b>	<b>\$ 272,318</b>	<b>\$ 151,187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,753</b>
<b>New Programs</b>						
New Programs		\$	\$ 1,500,000	\$	\$	\$ 1,500,000
Ending Fund Balance						
<b>Total Requirements</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>

# Auxiliary Fund

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.

### Auxiliary Fund Expenditures



Central Oregon Community College  
2025-26 Budget

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2025-26	Fiscal Year 2025-26
	ACTUAL Amounts	ACTUAL Amounts	CURRENT Budget	PROPOSED Budget	APPROVED Budget	ADOPTED Budget
<b>Self-Sustaining Activities</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 4,252,999	\$ 4,252,145	\$ 2,363,000	\$ 1,910,800	\$ 1,910,800	\$ 1,910,800
Tuition and Fees	160,302	346,211	344,000	435,000	435,000	435,000
Other Income	990,760	1,012,390	533,500	642,175	642,175	642,175
Sales of Goods and Services	20,334	16,675	17,000	14,000	14,000	14,000
Program and Fee Income	135,122	143,826	266,020	268,000	268,000	268,000
Donations	53,589	36,754	38,000	38,000	38,000	38,000
Interest Income	119,601					
Transfers In	264,864	423,908	210,000	363,000	363,000	363,000
<b>Total Resources</b>	<b>\$ 5,997,571</b>	<b>\$ 6,231,909</b>	<b>\$ 3,771,520</b>	<b>\$ 3,670,975</b>	<b>\$ 3,670,975</b>	<b>3,670,975</b>
<b>Requirements</b>						
Personnel Services	\$ 719,156	\$ 775,184	\$ 564,658	\$ 816,238	\$ 816,238	\$ 816,238
Materials and Services	676,987	1,076,659	1,538,006	1,679,430	1,679,430	1,679,430
Capital Outlay	183,533	910,396	288,000	264,000	264,000	264,000
Transfers Out	165,752	600,000	726,405	158,000	158,000	158,000
Ending Fund Balance	4,252,145	2,869,670	654,451	753,307	753,307	753,307
<b>Total Requirements</b>	<b>\$ 5,997,573</b>	<b>\$ 6,231,909</b>	<b>\$ 3,771,520</b>	<b>\$ 3,670,975</b>	<b>\$ 3,670,975</b>	<b>3,670,975</b>
<b>Non-General Fund Instruction</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 4,773,059	\$ 5,093,916	\$ 2,535,562	\$ 2,788,606	\$ 2,788,606	\$ 2,788,606
Tuition and Fees	2,950,553	2,089,735	1,677,000	1,913,800	1,913,800	1,913,800
Other Income	19,275	9,395	34,100	38,640	38,640	38,640
Program and Fee Income	840,022	717,656	1,127,000	843,605	843,605	843,605
Grants and Contracts		75,615				
Donations	159,562	48,909	50,000	50,000	50,000	50,000
Interest Income	144,614					
Transfers In	1,195,928	1,074,476	483,670	463,000	463,000	463,000
<b>Total resources</b>	<b>\$ 10,083,013</b>	<b>\$ 9,109,702</b>	<b>\$ 5,907,332</b>	<b>\$ 6,097,651</b>	<b>\$ 6,097,651</b>	<b>6,097,651</b>
<b>Requirements</b>						
Personnel Services	\$ 3,157,635	\$ 3,908,777	\$ 2,809,255	\$ 3,731,647	\$ 3,731,647	\$ 3,731,647
Materials and Services	893,352	898,242	1,419,604	806,435	806,435	806,435
Capital Outlay	138,107	352,208	53,000	433,000	433,000	433,000
Transfers Out	800,000	1,934,445	1,200,883	15,000	15,000	15,000
Ending Fund Balance	5,093,916	2,016,030	424,590	1,111,569	1,111,569	1,111,569
<b>Total Requirements</b>	<b>\$ 10,083,010</b>	<b>\$ 9,109,702</b>	<b>\$ 5,907,332</b>	<b>\$ 6,097,651</b>	<b>\$ 6,097,651</b>	<b>6,097,651</b>

**Central Oregon Community College  
2025-26 Budget**

**Auxiliary Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Revolving Activities</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 844,330	\$ 905,640	\$ 846,423	\$ 19,805	\$ 19,805	\$ 19,805
Other Income				\$ 5,000	\$ 5,000	5,000
Grants and Contracts	363,922	423,044	595,663	450,000	450,000	450,000
Donations	3,250	3,000				
Interest Income	24,750					
Transfers In	282,651	296,055	299,864	450,000	450,000	450,000
<b>Total Resources</b>	<u>\$ 1,518,903</u>	<u>\$ 1,627,739</u>	<u>\$ 1,741,950</u>	<u>\$ 924,805</u>	<u>\$ 924,805</u>	<u>924,805</u>
<b>Requirements</b>						
Personnel Services	\$ 599,036	\$ 705,074	\$ 895,527	\$ 896,859	\$ 896,859	\$ 896,859
Materials and Services	14,228	5,640	10,500	18,764	18,764	18,764
Capital Outlay						
Transfers Out		300,000	835,423			
Ending Fund Balance	905,640	617,024	500	9,182	9,182	9,182
<b>Total Requirements</b>	<u>\$ 1,518,904</u>	<u>\$ 1,627,738</u>	<u>\$ 1,741,950</u>	<u>\$ 924,805</u>	<u>\$ 924,805</u>	<u>924,805</u>
<b>Contractual &amp; Administrative Provisions</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 1,192,639	\$ 1,158,916	\$ 952,000	\$ 1,014,128	\$ 1,014,128	\$ 1,014,128
Grants and Contracts						
Other Income	10,053	17,316	30,000	30,000	30,000	30,000
Program and Fee Income			15,000	15,000	15,000	15,000
Interest Income	92,279	63,907	70,000	62,000	62,000	62,000
Transfers In	309,400	309,320	436,298	423,512	423,512	423,512
<b>Total Resources</b>	<u>\$ 1,604,371</u>	<u>\$ 1,549,459</u>	<u>\$ 1,503,298</u>	<u>\$ 1,544,640</u>	<u>\$ 1,544,640</u>	<u>1,544,640</u>
<b>Requirements</b>						
Personnel Services	\$ 269,165	\$ 427,122	\$ 490,672	\$ 486,900	\$ 486,900	\$ 486,900
Materials and Services	101,289	72,425	263,500	255,500	255,500	255,500
Capital Outlay			17,000			
Transfers Out	75,000	40,000		188,000	188,000	188,000
Ending Fund Balance	1,158,916	1,009,912	732,126	614,240	614,240	614,240
<b>Total Requirements</b>	<u>\$ 1,604,370</u>	<u>\$ 1,549,459</u>	<u>\$ 1,503,298</u>	<u>\$ 1,544,640</u>	<u>\$ 1,544,640</u>	<u>1,544,640</u>

**Central Oregon Community College  
2025-26 Budget**

**Auxiliary Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Auxiliary Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 11,063,027	\$ 11,410,617	\$ 6,696,985	\$ 5,733,339	\$ 5,733,339	\$ 5,733,339
Tuition and Fees	3,110,855	2,435,946	2,021,000	2,348,800	2,348,800	2,348,800
Grants and Contracts	363,922	423,044	595,663	450,000	450,000	450,000
Other Income	1,020,088	1,039,101	597,600	715,815	715,815	715,815
Sales of Goods and Services	20,334	16,675	17,000	14,000	14,000	14,000
Program and Fee Income	975,144	861,482	1,408,020	1,126,605	1,126,605	1,126,605
Donations	216,401	88,663	88,000	88,000	88,000	88,000
Interest Income	381,244	63,907	70,000	62,000	62,000	62,000
Transfers In	2,052,843	2,103,759	1,429,832	1,699,512	1,699,512	1,699,512
<b>Total resources</b>	<b>\$ 19,203,858</b>	<b>\$ 18,443,194</b>	<b>\$ 12,924,100</b>	<b>\$ 12,238,071</b>	<b>\$ 12,238,071</b>	<b>12,238,071</b>
<b>Requirements</b>						
Personnel Services	\$ 4,744,992	\$ 5,816,157	\$ 4,760,112	\$ 5,931,644	\$ 5,931,644	\$ 5,931,644
Materials and Services	1,685,856	2,052,966	3,231,610	2,760,129	2,760,129	2,760,129
Capital Outlay	321,640	1,262,604	358,000	697,000	697,000	697,000
Transfers Out	1,040,752	2,874,445	2,762,711	361,000	361,000	361,000
Ending Fund Balance	11,410,617	6,512,636	1,811,667	2,488,298	2,488,298	2,488,298
<b>Total Requirements</b>	<b>\$ 19,203,857</b>	<b>\$ 18,518,808</b>	<b>\$ 12,924,100</b>	<b>\$ 12,238,071</b>	<b>\$ 12,238,071</b>	<b>12,238,071</b>

Central Oregon Community College  
2025-26 Budget

Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Self-Sustaining Activities</b>						
Medical Leave Assistance Program		\$	\$ 100,000	\$	\$	\$ 100,000
Public Safety			2,000			2,000
Sustainability Fund			77,000			77,000
Dental Clinic			3,500			3,500
Pharmacy Tech			7,400			7,400
Dental Program			20,000			20,000
Medical Assisting Program			15,000			15,000
Teaching and Learning Center	0.2	16,760	4,000			20,760
Forestry Foundation Support			20,000			20,000
HHP Foundation Support	0.1	2,160	17,840			20,000
Geology Field Study			9,000			9,000
General Testing	0.1	1,728	25,300		20,000	47,028
Art Cards			60,000			60,000
Auto and Industrial Fees			28,000	36,000		64,000
Facility Fees	1.0	88,923				88,923
Club Sports	0.2	18,910	20,490	5,000		44,400
Vending Activities					35,000	35,000
Classified Training			12,000			12,000
Performing Arts			4,000			4,000
Hybrid Vehicle Fleet			5,500			5,500
Vehicles			5,500	40,000		45,500
Physiology Lab Activities	0.1	6,105	4,000	10,000		20,105
Library Book Account			15,000	17,000		32,000
PCA Wellness			1,500			1,500
Outdoor Recreation Program			10,000			10,000
Accreditation			18,900			18,900
College Now	3.9	478,334	20,000			498,334
Salvage Sales			4,000			4,000
CTE Accreditation			52,000			52,000

Central Oregon Community College  
2025-26 Budget

Auxiliary Fund - Requirements by Category

					Fiscal Year 2025-26 ADOPTED Budget	
	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	
<b>Self-Sustaining Activities (Continued)</b>						
Strategic Planning Fund			80,000			80,000
Media Activities			25,000			25,000
Tutor/Testing Activities	0.8	66,933	29,150	10,000		106,083
PT & ADJ Instructional Projects			40,000			40,000
Student Honors Recognition			2,500			2,500
Innovation Account			40,000			40,000
Mazama Lab Fees			50,000	30,000		80,000
Tool Room Deposits			4,000			4,000
Computer Lab Printers			8,000			8,000
Instructional Projects	0.3	26,928	90,000	5,000		121,928
Oregon Intl Education Consortium			5,000			5,000
Student Government	0.8	64,835	55,300		3,000	123,135
The Broadside	0.5	41,310	8,750			50,060
Culinary Gratuity Fund			20,000			20,000
CIS Software				5,000		5,000
Bend Area Transit Program			40,000			40,000
Student Government Programs			31,800			31,800
Student Government Reserve			10,000			10,000
Math Contest			3,000			3,000
Nursing Club			7,000			7,000
Clothing Connection			5,000			5,000
Season of Nonviolence	0.1	1,800	33,200			35,000
Diversity & Inclusion Events			20,000			20,000
Redmond Campus Operations			210,000	100,000	100,000	410,000
Prineville Campus Operations			25,000	5,000		30,000
Herbarium Activity	0.1	1,512	1,300			2,812
Art Committee			3,500			3,500
Madras Campus Operations			2,000	1,000		3,000
LGBTQ+ Student Relief			38,000			38,000
College Support Title III			230,000			230,000
Ending Fund Balance						753,307
<b>Total Requirements</b>	<b>8.2</b>	<b>\$ 816,238</b>	<b>\$ 1,679,430</b>	<b>\$ 264,000</b>	<b>\$ 158,000</b>	<b>\$ 3,670,975</b>

Central Oregon Community College  
2025-26 Budget

**Auxiliary Fund - Requirements by Category**

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Non-General Fund Instruction</b>						
Apprenticeship	0.2	\$ 32,400	\$ 36,600	\$	\$	\$ 69,000
AHA Training Center	0.1	7,560	27,000			\$ 34,560
International Programs			30,000			30,000
SBDC Program Activities	1.1	351,527	38,000			389,527
Business Development & Training Gen	1.5	356,014	-			356,014
Outreach Centers			50,000			50,000
Workforce Training	4.0	941,608	138,000			1,079,608
Veterinarian Tech Program			14,000	8,000		22,000
Culinary Foundation Fund			50,000			50,000
EMT Practical Exam	0.1	9,600	5,000			14,600
Nursing Software Program			45,000			45,000
Biology Field Study			3,000			3,000
Contracted Credit Classes	0.4	64,800	1,500		15,000	81,300
Community Education	8.3	789,561	148,000	5,000		942,561
Fire Science			10,000			10,000
Licensed Massage Therapy			15,000	15,000		30,000
Aviation Program - Simulator Fees	13.5	1,126,432	114,235	400,000		1,640,667
Unmanned Aerial Systems Operations			8,500	5,000		13,500
Deer Ridge Welding Program			10,000			10,000
Deer Ridge ABS Program			20,000			20,000
Deer Ridge Prison Education Program	0.2	52,145	42,600			94,745
Ending Fund Balance						1,111,569
<b>Total Requirements</b>	<b>29.4</b>	<b>\$ 3,731,647</b>	<b>\$ 806,435</b>	<b>\$ 433,000</b>	<b>\$ 15,000</b>	<b>\$ 6,097,651</b>

Central Oregon Community College  
2025-26 Budget

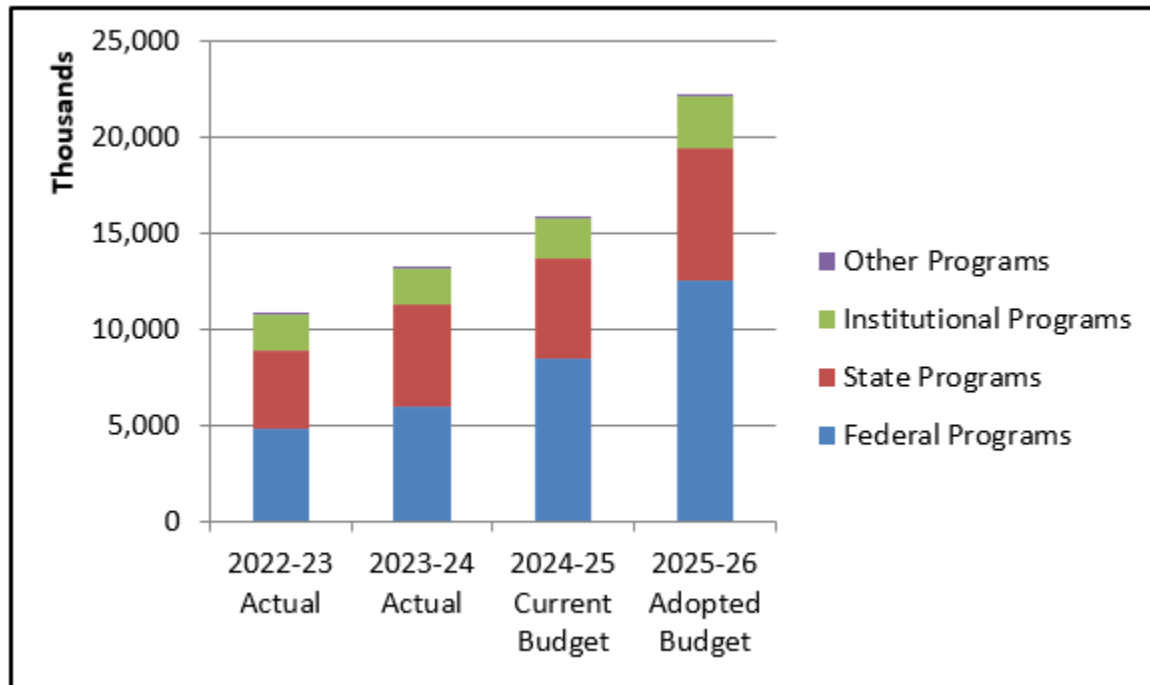
Auxiliary Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Revolving</b>						
Foundation Billings	6.4	\$ 896,859	\$	\$	\$	\$ 896,859
Automotive Donation			5,264			5,264
GED Scholarships			1,000			1,000
Student Success			5,000			5,000
Emergency Fund			2,500			2,500
Student Relief Fund			5,000			5,000
Ending Fund Balance						9,182
<b>Total Requirements</b>	<u>6.4</u>	<u>\$ 896,859</u>	<u>\$ 18,764</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 924,805</u>
<b>Contractual and Administrative Provisions</b>						
Faculty Professional Improvement		\$	\$ 100,000	\$	\$	\$ 100,000
Adjunct Faculty Professional Improvement			40,000			40,000
ABE Professional Development Funds			20,000			20,000
Admin. Prof. Dev. & Sabbatical			20,000			20,000
Sabbatical - Faculty	1.6	399,900				399,900
Institutional Staff Development			25,500			25,500
Unemployment Reserve		25,000			188,000	213,000
Insurance Reserve Deductible			50,000			50,000
Keyes Education Fund	1.0	62,000				62,000
Ending Fund Balance						614,240
<b>Total Requirements</b>	<u>2.6</u>	<u>\$ 486,900</u>	<u>\$ 255,500</u>	<u>\$ -</u>	<u>\$ 188,000</u>	<u>\$ 1,544,640</u>

# Financial Aid Fund

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

### Financial Aid Fund Expenditures



**Central Oregon Community College  
2025-26 Budget**

**Financial Aid Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 PROPOSED Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Federal Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 44,128	\$ 67,168	\$	\$	\$	\$
Grants	4,866,940	6,012,935	8,452,000	12,452,000	12,452,000	12,452,000
Other Income	6,574	6,096	24,000	24,000	24,000	24,000
Transfers In	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Resources</b>	<b>\$ 4,967,642</b>	<b>\$ 6,136,199</b>	<b>\$ 8,526,000</b>	<b>\$ 12,526,000</b>	<b>\$ 12,526,000</b>	<b>\$ 12,526,000</b>
<b>Requirements</b>						
Personnel Services	\$ 66,713	\$ 80,225	\$ 202,000	\$ 202,000	\$ 202,000	\$ 202,000
Materials and Services	4,833,761	5,945,304	8,324,000	12,324,000	12,324,000	12,324,000
Ending Fund Balance	67,168	110,670				
<b>Total Requirements</b>	<b>\$ 4,967,642</b>	<b>\$ 6,136,199</b>	<b>\$ 8,526,000</b>	<b>\$ 12,526,000</b>	<b>\$ 12,526,000</b>	<b>\$ 12,526,000</b>
<b>State Grants</b>						
<b>Resources</b>						
Beginning Fund Balance	\$	\$ (34,170)	\$	\$ 4,000	\$ 4,000	\$ 4,000
Grants	3,965,960	5,341,903	5,150,000	6,900,000	6,900,000	6,900,000
<b>Total Resources</b>	<b>\$ 3,965,960</b>	<b>\$ 5,307,733</b>	<b>\$ 5,150,000</b>	<b>\$ 6,904,000</b>	<b>\$ 6,904,000</b>	<b>\$ 6,904,000</b>
<b>Requirements</b>						
Materials and Services	\$ 4,000,130	\$ 5,257,570	\$ 5,150,000	\$ 6,900,000	\$ 6,900,000	\$ 6,900,000
Ending Fund Balance	(34,170)	50,163		4,000	4,000	4,000
<b>Total Requirements</b>	<b>\$ 3,965,960</b>	<b>\$ 5,307,733</b>	<b>\$ 5,150,000</b>	<b>\$ 6,904,000</b>	<b>\$ 6,904,000</b>	<b>\$ 6,904,000</b>

Central Oregon Community College  
2025-26 Budget

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 PROPOSED Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Financial Aid - Institutional Resources</b>						
Beginning Fund Balance	\$ 420,933	\$ 222,928	\$ 180,000	\$ 30,000	\$ 30,000	\$ 30,000
Foundation Contributions	1,572,107	1,624,165	1,800,000	2,500,000	2,500,000	2,500,000
Other Income						
Interest Income	8,682					
Transfers In	100,000	136,619	182,000	150,000	150,000	150,000
<b>Total Resources</b>	<u>\$ 2,101,722</u>	<u>\$ 1,983,712</u>	<u>\$ 2,162,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>
<b>Requirements</b>						
Materials and Services	\$ 1,728,794	\$ 1,787,923	\$ 2,013,000	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000
Transfers Out	150,000	150,000	50,000			
Ending Fund Balance	222,928	45,789	99,000			
<b>Total Requirements</b>	<u>\$ 2,101,722</u>	<u>\$ 1,983,712</u>	<u>\$ 2,162,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>	<u>\$ 2,680,000</u>
<b>Financial Aid - Other Resources</b>						
Beginning Fund Balance	\$ 206,976	\$ 176,359	\$ 224,537	\$ 204,000	\$ 204,000	\$ 204,000
Other Income			5,000	5,000	5,000	5,000
Trust and Interest Income	52,601	38,611	22,924	22,924	22,924	22,924
<b>Total Resources</b>	<u>\$ 259,577</u>	<u>\$ 214,970</u>	<u>\$ 252,461</u>	<u>\$ 231,924</u>	<u>\$ 231,924</u>	<u>\$ 231,924</u>
<b>Requirements</b>						
Personnel Services	\$	24,590	\$ 27,004	\$ 32,567	\$ 32,567	\$ 32,567
Materials and Services	83,218	19,987	32,500	32,500	32,500	32,500
Ending Fund Balance	176,359	170,393	192,957	166,857	166,857	166,857
<b>Total Requirements</b>	<u>\$ 259,577</u>	<u>\$ 214,970</u>	<u>\$ 252,461</u>	<u>\$ 231,924</u>	<u>\$ 231,924</u>	<u>\$ 231,924</u>

**Central Oregon Community College  
2025-26 Budget**

**Financial Aid Fund - Resources and Requirements**

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 PROPOSED Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Financial Aid Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 672,037	\$ 432,285	\$ 404,537	\$ 238,000	\$ 238,000	\$ 238,000
Foundation Contributions	1,572,107	1,624,165	1,800,000	2,500,000	2,500,000	2,500,000
Grants	8,832,900	11,354,838	13,602,000	19,352,000	19,352,000	19,352,000
Other Income	6,574	6,096	29,000	29,000	29,000	29,000
Trust and Interest Income	61,283	38,611	22,924	22,924	22,924	22,924
Transfers In	150,000	186,619	232,000	200,000	200,000	200,000
<b>Total Resources</b>	<u>\$ 11,294,901</u>	<u>\$ 13,642,614</u>	<u>\$ 16,090,461</u>	<u>\$ 22,341,924</u>	<u>\$ 22,341,924</u>	<u>\$ 22,341,924</u>
<b>Requirements</b>						
Personnel Services	\$ 66,713	\$ 104,815	\$ 229,004	\$ 234,567	\$ 234,567	\$ 234,567
Materials and Services	10,645,903	13,010,784	15,519,500	21,936,500	21,936,500	21,936,500
Transfers Out	150,000	150,000	50,000			
Ending Fund Balance	432,285	377,015	291,957	170,857	170,857	170,857
<b>Total Requirements</b>	<u>\$ 11,294,901</u>	<u>\$ 13,642,614</u>	<u>\$ 16,090,461</u>	<u>\$ 22,341,924</u>	<u>\$ 22,341,924</u>	<u>\$ 22,341,924</u>

Central Oregon Community College  
2025-26 Budget

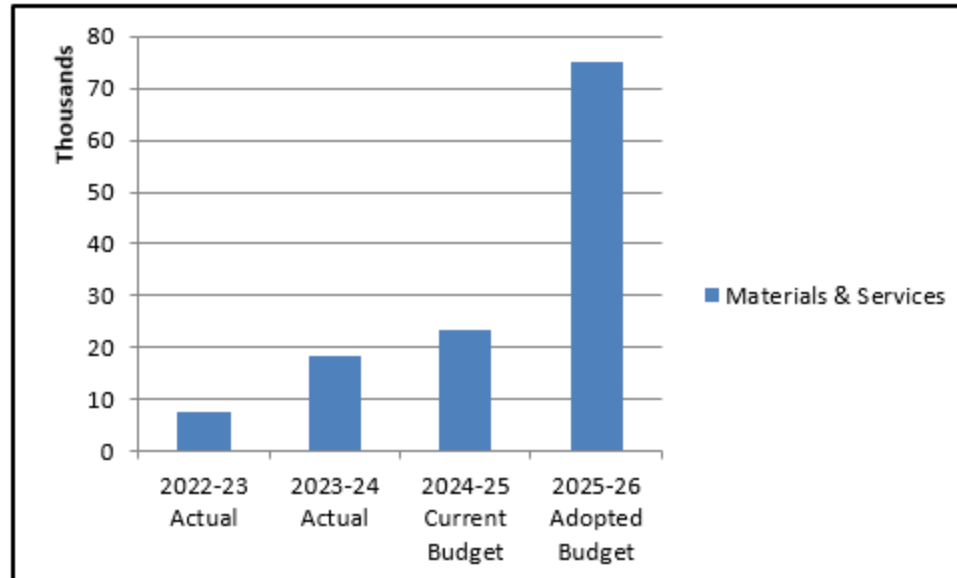
Financial Aid Fund - Requirements by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Fiscal Year 2025-26 ADOPTED Budget
<b>Federal Grants</b>						
College Work Study	8.0	\$ 202,000	\$ 24,000	\$	\$	\$ 226,000
SEOG			300,000			300,000
PELL			12,000,000			12,000,000
Ending Fund Balance						
<b>Total Requirements</b>	<u>8.0</u>	<u>\$ 202,000</u>	<u>\$ 12,324,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,526,000</u>
<b>State Grants</b>						
State Need		\$	\$ 3,500,000	\$	\$	\$ 3,500,000
Private Scholarship Awards - State			300,000			300,000
Oregon Promise Grant			2,500,000			2,500,000
Oregon Tribal Student Grant			600,000			600,000
Ending Fund Balance						4,000
<b>Total Requirements</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 6,900,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,904,000</u>
<b>Financial Aid - Institutional</b>						
Foundation		\$	\$ 2,500,000	\$	\$	\$ 2,500,000
Merit Awards			150,000			150,000
COCC Financial Aid Fund			30,000		-	30,000
Ending Fund Balance						-
<b>Total Requirements</b>	<u>-</u>	<u>\$ -</u>	<u>\$ 2,680,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,680,000</u>
<b>Financial Aid - Other</b>						
Native American Program	0.3	\$ 32,567	\$ 22,500	\$	\$	\$ 55,067
Veteran's Fund			10,000			10,000
Ending Fund Balance						166,857
<b>Total Requirements</b>	<u>0.3</u>	<u>\$ 32,567</u>	<u>\$ 32,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,924</u>

# Trust and Agency Fund

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

## Trust & Agency Fund Expenditures



Central Oregon Community College  
2025-26 Budget

Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2022-23 ACTUAL Amounts	Fiscal Year 2023-24 ACTUAL Amounts	Fiscal Year 2024-25 CURRENT Budget	Fiscal Year 2025-26 PROPOSED Budget	Fiscal Year 2025-26 APPROVED Budget	Fiscal Year 2025-26 ADOPTED Budget
<b>Robert R. Clark Trust</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 373,761	\$ 376,583	\$ 387,500	\$ 407,700	\$ 407,700	\$ 407,700
Interest Income	10,422	14,931	7,400	15,000	15,000	15,000
<b>Total Resources</b>	<b>\$ 384,183</b>	<b>\$ 391,514</b>	<b>\$ 394,900</b>	<b>\$ 422,700</b>	<b>\$ 422,700</b>	<b>\$ 422,700</b>
<b>Requirements</b>						
Materials and Services	\$ 7,600	\$ 13,500	\$ 13,500	\$ 65,000	\$ 65,000	\$ 65,000
Ending Fund Balance	376,583	378,014	381,400	357,700	357,700	357,700
<b>Total Requirements</b>	<b>\$ 384,183</b>	<b>\$ 391,514</b>	<b>\$ 394,900</b>	<b>\$ 422,700</b>	<b>\$ 422,700</b>	<b>\$ 422,700</b>
<b>Oregon Community College Library Association</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 23,348	\$ 24,017	\$ 18,000	\$ 21,691	\$ 21,691	\$ 21,691
Other Income			1,700	1,700	1,700	1,700
Interest Income	700	1,735	900	1,500	1,500	1,500
<b>Total Resources</b>	<b>\$ 24,048</b>	<b>\$ 25,752</b>	<b>\$ 20,600</b>	<b>\$ 24,891</b>	<b>\$ 24,891</b>	<b>\$ 24,891</b>
<b>Requirements</b>						
Materials and Services	\$ 31	\$ 4,690	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Ending Fund Balance	24,017		10,600	14,891	14,891	14,891
<b>Total Requirements</b>	<b>\$ 24,048</b>	<b>\$ 4,690</b>	<b>\$ 20,600</b>	<b>\$ 24,891</b>	<b>\$ 24,891</b>	<b>\$ 24,891</b>
<b>Trust &amp; Agency Fund Total</b>						
<b>Resources</b>						
Beginning Fund Balance	\$ 397,109	\$ 400,600	\$ 405,500	\$ 429,391	\$ 429,391	\$ 429,391
Other Income			1,700	1,700	1,700	1,700
Interest Income	11,122	16,666	8,300	16,500	16,500	16,500
<b>Total Resources</b>	<b>\$ 408,231</b>	<b>\$ 417,266</b>	<b>\$ 415,500</b>	<b>\$ 447,591</b>	<b>\$ 447,591</b>	<b>\$ 447,591</b>
<b>Requirements</b>						
Materials and Services	7,631	18,190	23,500	75,000	75,000	75,000
Ending Fund Balance	400,600	399,076	392,000	372,591	372,591	372,591
<b>Total Requirements</b>	<b>\$ 408,231</b>	<b>\$ 417,266</b>	<b>\$ 415,500</b>	<b>\$ 447,591</b>	<b>\$ 447,591</b>	<b>\$ 447,591</b>

# Appendix

Appendix.....	78
Long-Term Debt Service.....	79
Summary of Transfers.....	80
Budgeted Capital Expenditures.....	82
Student Enrollment Graph by FTE.....	83
Student Enrollment Graph by Headcount.....	84
Publication Notices.....	85
Form CC-1.....	86
Form ED-50.....	88
Budget Resolution.....	89
Appropriation Resolution.....	90
Property Tax Levy Resolution.....	93

# Long-Term Debt Service

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

<b>Long-Term Debt Service to Maturity</b>				
<b>Year Ending June 30</b>	<b>2010 General Obligation Bonds</b>	<b>2003 Pension Obligation Bonds</b>	<b>2014 FFC Bonds</b>	<b>Total Principal/Interest</b>
2026	3,238,000	1,625,292	1,164,645	6,027,937
2027	3,337,000	1,704,920	1,163,845	6,205,765
2028	3,432,500	786,720	1,161,600	5,380,820
2029	3,534,100		1,158,191	4,692,291
2030	3,636,300		1,163,687	4,799,987
2031			1,162,856	1,162,856
2032			1,160,826	1,160,826
2033			1,157,438	1,157,438
2034			1,162,406	1,162,406
2035			1,160,753	1,160,753
2036			1,157,708	1,157,708
2037			1,152,813	1,152,813
2038			1,156,353	1,156,353
2039			1,154,123	1,154,123
2040			1,156,123	1,156,123
2041			1,152,353	1,152,353
2042			1,152,010	1,152,010
2043			1,154,929	1,154,929
2044			1,156,815	1,156,815
<b>Total</b>	<b>\$ 17,177,900</b>	<b>\$ 4,116,932</b>	<b>\$ 22,009,472</b>	<b>\$ 43,304,304</b>

## Debt Limitation

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

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

## Summary of Interfund Transfers – General Fund Transfer Out

Transfers-out			Transfers-in							
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Reserve Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total
Instruction	(\$453,000)	ABS, Community Learning, and Small Business Administration support	\$413,000					\$40,000		\$453,000
Instructional Support	(\$522,244)	Faculty professional improvement, sabbatical, accreditation and instructional equipment.	\$433,512	\$88,732						\$522,244
Student Services	(\$380,000)	Merit Awards	\$230,000				\$150,000			\$380,000
College Support Services	(\$673,954)	Innovation, administrative & classified training, and foundation staff support	\$595,000	\$78,954						\$673,954
Campus Services	(\$16,266,334)	Madras and Redmond construction costs		\$16,266,334						\$16,266,334
Information Technology Services	(\$775,000)	Telecom support, lifecycle and IT server investments	\$25,000	\$750,000						\$775,000
<b>Total General Fund</b>	<b>(\$19,070,532)</b>									<b>\$19,070,532</b>

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

## Summary of Interfund Transfers – Non-General Fund Transfer Out

Transfers-out			Transfers-in							
Fund	Non-General Funds	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Reserve Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total
Reserve Fund	(\$23,000)	General fund support.							\$23,000	\$23,000
Enterprise Fund	(\$3,737,089)	Bookstore general fund support, residence hall debt service, and Wickiup Hall operating support			\$1,170,345				\$2,566,744	\$3,737,089
Auxiliary Fund	(\$421,000)	Faculty professional improvement, student government clubs and programs, and general fund support.	\$3,000						\$418,000	\$421,000
Capital Fund	(\$2,574,000)	General fund support.							\$2,574,000	\$2,574,000
Financial Aid Fund	(\$50,000)	College match on work study					\$50,000			\$50,000
<b>Total Non-General Fund</b>	<b>(\$6,805,089)</b>									<b>\$6,805,089</b>

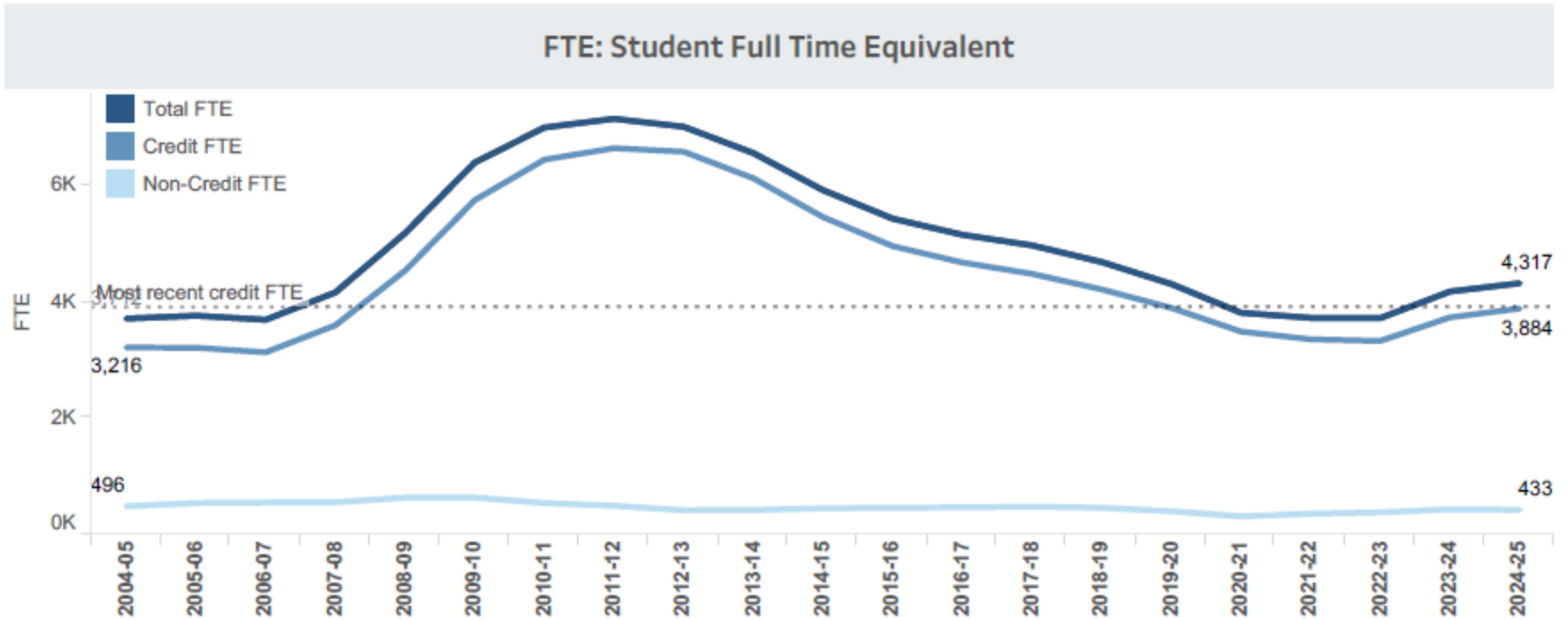
# Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment expenditures for 2025-26.

#	Description	Amount
1	Nursing - Streaming Technology Upgrade (Madras)	\$9,200
2	Replacement for Testing Cameras	9,951
3	Vet Tech Anesthesia Monitors	15,000
4	Vet Tech Microscopes	17,303
5	Campus Services Custodial Equipment	27,500
6	Barber Library Door Repair	38,000
7	Vet Tech Lab Remodel	220,000
		<u>\$336,954</u>

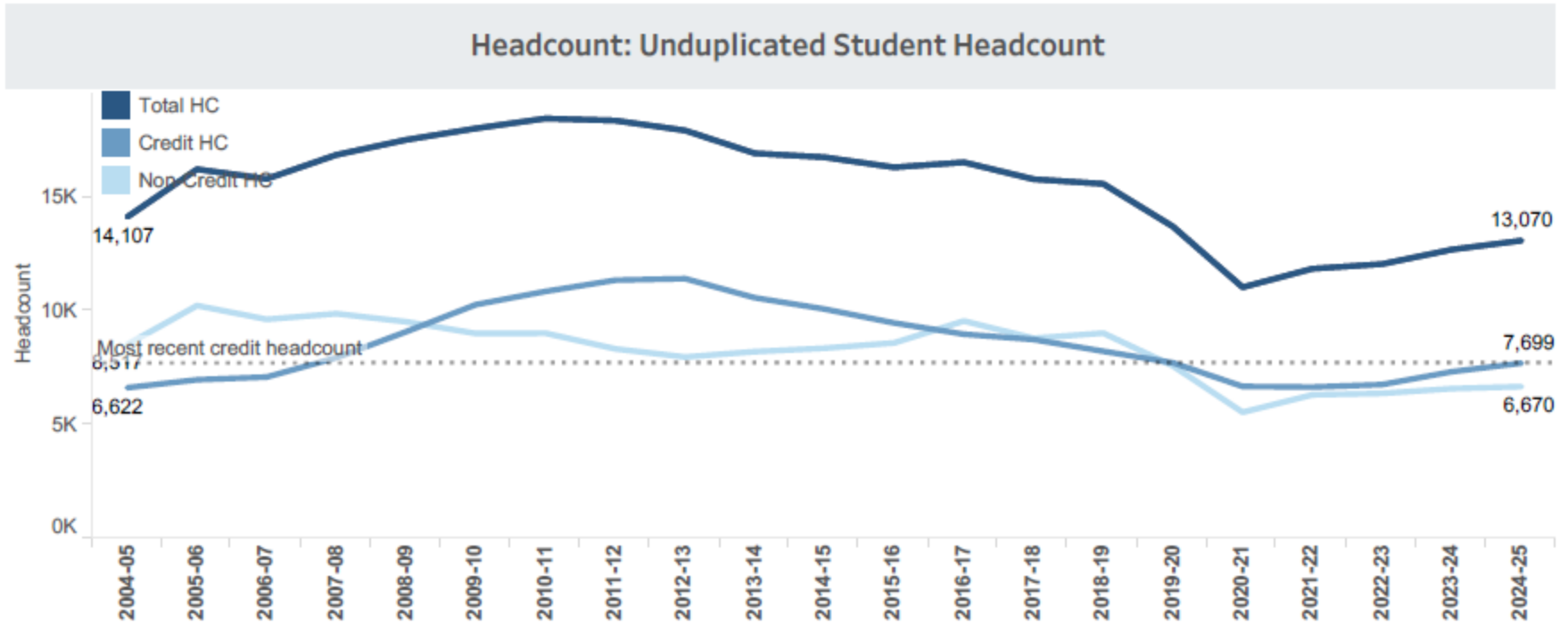
# Enrollment Graph

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



# Enrollment Graph

This graph provides student enrollment history measured by headcount.



# Publication Notices

ClassAd-473651-1

## Affidavit of Publication STATE OF OREGON, COUNTY OF DESCHUTES

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

# The Bulletin

P.O. BOX 6020, BEND, OR 97708

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

Acct Name: COCC - LEGALS

PO Number:

Legal Description: Form OR-CC-1, Notice of Budget Hearing

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

5/25/25

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



Signature

Dated at Bend, Oregon, this 25th day of May, 2025

AdName: 480971

State of Oregon, County of Deschutes

Subscribed and Sworn to before me this 25th day of MAY, 2025 by

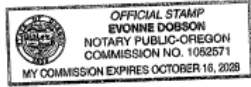
  
Notary Public for Oregon

## NOTICE OF BUDGET COMMITTEE MEETING

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 9th day of April at 5:45 p.m. in the Christianson Board Room of the Boyle Education Center, 2600 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2026.

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

Dr. Laurie Chesley  
Chief Executive and Budget  
Officer

No. _____ in the _____ Court of the  STATE OF OREGON for the COUNTY OF DESCHUTES  AFFIDAVIT OF PUBLICATION  Filed: _____ By _____ From the office of _____  Attorney for _____	
---	--

# Form CC-1

**FORM OR-CC-1**  
**NOTICE OF BUDGET HEARING**  
 Oregon Department of Revenue

---

A public meeting of the **Central Oregon Community College** will be held on **June 11, 2025** at **5:45**  a.m. at  p.m.  
(Governing body) (Date)

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

budget for the fiscal year beginning July 1, 20**25** as approved by the **Central Oregon Community College** Budget Committee.  
(District name)

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

between the hours of **8** a.m., and **5** p.m., or online at **www.cocc.edu**

This budget is for an  annual;  biennial budget period. This budget was prepared on a basis of accounting that is:  the same as;  
 different than the preceding year. If different, the major changes and their effect on the budget are:

n/a

Contact	Telephone number	E-mail
Michael LaLonde	541-383-7209	mlalonde@cocc.edu

FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20 <b>23</b> – 20 <b>24</b>	Adopted Budget This Year: 20 <b>24</b> – 20 <b>25</b>	Approved Budget Next Year: 20 <b>25</b> – 20 <b>26</b>
1. Beginning Fund Balance .....	30,312,853	29,072,702	33,452,606
2. Current Year Property Taxes, other than Local Option Taxes .....	25,462,424	26,997,966	27,956,886
3. Current Year Local Option Property Taxes .....			
4. Tuition & Fees .....	19,120,000	22,479,000	24,778,800
5. Other Revenue from Local Sources .....	4,157,091	4,478,536	5,029,091
6. Revenue from State Sources .....	15,790,021	18,956,400	21,245,133
7. Revenue from Federal Sources .....	9,887,147	10,445,847	15,301,123
8. Interfund Transfers .....	7,773,269	9,125,289	25,882,621
9. All Other Budget Resources .....	22,035,965	23,072,405	24,273,860
10. <b>Total Resources</b> .....	<b>134,538,770</b>	<b>144,628,145</b>	<b>177,920,120</b>

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

11. Personnel Services .....	54,297,748	59,697,240	63,218,613
12. Materials & Services .....	17,603,905	17,949,650	19,591,285
13. Financial Aid .....	15,350,602	15,838,344	22,480,718
14. Capital Outlay .....	16,687,086	19,062,300	22,218,379
15. Debt Service .....	5,750,447	5,916,030	6,086,437
16. Interfund Transfers .....	7,773,269	9,125,289	25,765,621
17. Operating Contingency .....	1,000,000	1,000,000	1,000,000
18. All Other Expenditures .....			
19. Unappropriated Ending Fund Balance & Reserves .....	16,075,713	16,039,292	17,559,067
20. <b>Total Requirements</b> .....	<b>134,538,770</b>	<b>144,628,145</b>	<b>177,920,120</b>

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

Function			
Full-Time Equivalent Employees (FTE) for Function			
Instruction	31,182,206	34,971,836	36,180,434
FTE	261.8	288.7	289
Instructional Support	6,689,341	7,092,602	7,659,126
FTE	47	46	47

150-504-002 (Rev. 11-05-21)
Form OR-CC-1 (continued on next page)



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

## FORM OR-ED-50 2025-2026

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

Check here if this is an amended form.

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

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

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

2600 NW College Way                      Bend                      OR                      97703                      6/27/2025  
Mailing Address of District                      City                      State                      ZIP Code                      Date Submitted

Cathleen Knutson                      Controller                      541-383-7711                      cknutson@cocc.edu  
Contact person                      Title                      Daytime telephone number                      Contact person e-mail address

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate – or –	Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	.6204		
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001..... 4b			3,283,886
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			3,283,886

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000.....5	.6204
6. Election date when your new district received voter approval for your permanent rate limit .....6	
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** – Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

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

150-504-060 (Rev. 10-11-24)

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

(see next page for worksheet for lines 4a, 4b, and 4c)

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

# Budget Resolution



Budget Committee Meeting Date: May 14, 2025

Exhibit No.: \_\_\_\_

Approval:  Yes  No

Motion: \_\_\_\_

## Central Oregon Community College Budget Committee: Resolution

Subject	Approval of the 2025-26 Budget including the property tax rate and general obligations bonds property tax levy.
Strategic Plan Connection	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

### A. Background

As part of the budgeting process, the Budget Committee has the following duties; a) specify the amount of tax revenue or tax rate for all funds, b) establish a maximum for total expenditures for each fund, c) approve the total taxes for the local government as an amount and/or rate, and d) approve the budget. The College's established permanent tax rate of \$0.6204 per thousand dollars of assessed property value is a result of the voter approved Measure 50 (1997), a constitutional amendment. The amount to be levied for general obligation bonds debt service is \$3,283,886. The Proposed Budget expenditures for all funds total \$160,361,053.

### B. Options/Analysis

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

### C. Timing

Approval of the proposed 2025-26 Fiscal Year Budget is requested at this time. Approval now will facilitate the remainder of the budget process, which includes adoption of the Budget by the Board of Directors in June after an additional public hearing.

### D. Budget Impact

NA

### E. Proposed Resolution

Be it resolved that the Budget Committee of Central Oregon Community College does hereby approve the Central Oregon Community College District Proposed Budget expenditures for Fiscal Year 2025-26 in the aggregate amount of \$160,361,053 (total of all funds) and the permanent tax rate of \$0.6204 per thousand of assessed value be levied against all assessed property in support of the General Fund. It is further resolved that a tax of \$3,283,886 be approved for the Debt Service Fund for the purpose of satisfying the required debt service of voter approved general obligation bonds issued by the District.

# Appropriation Resolution



Board Meeting Date: June 11, 2025  
 Exhibit No.: \_\_\_  
 Approval:  Yes  No  
 Motion: \_\_\_

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

Subject	Make Appropriations for Fiscal Year 2025-26 Budget
Strategic Plan Connection	College Sustainability – COCC creates processes and systems to foster high-quality and operationally sustainable work, learning and natural environments.
Prepared By	Cathleen Knutson, Controller

**A. Background**

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

**GENERAL FUND**

Instruction and Instructional Support	\$ 34,684,754	
Student Services	8,263,478	
College Support Services	8,149,353	
Campus Services	22,407,275	
Information Technology Services	8,722,140	
Financial Aid	200,000	
Contingency	1,000,000	
<b>Total General Fund</b>		<b>\$ 83,427,000</b>

**GENERAL OBLIGATION DEBT SERVICE FUND**

Principal	\$ 2,670,000	
Interest	621,400	
<b>Total General Obligation Debt Service Fund</b>		<b>\$ 3,291,400</b>

**OTHER DEBT SERVICE FUND**

Principal	\$ 2,165,000	
Interest	630,037	
Materials and Services	600	
<b>Total Debt Service Fund</b>		<b>\$ 2,795,637</b>

# Appropriation Resolution

Board Meeting Date: June 11, 2025

Exhibit No.: \_\_\_

Approval:  Yes  No

Motion: \_\_\_

**ENTERPRISE FUND**

Personnel Services	\$	925,380	
Materials and Services		2,709,198	
Capital Outlay		283,500	
Transfers Out		3,737,089	
<b>Total Enterprise Fund</b>			\$ 7,655,167

**INTERNAL SERVICE FUND**

Materials and Services	\$	70,000	
Capital Outlay		1,000	
Transfers Out		23,000	
<b>Total Internal Service Fund</b>			\$ 94,000

**RESERVE FUND**

Materials and Services	\$	25,000	
<b>Total Reserve Fund</b>			\$ 25,000

**SPECIAL REVENUE FUND**

Federal Grant Programs	\$	2,963,407	
State Grant Programs		1,067,480	
Other Grant Programs		783,663	
Contracts		423,505	
New Programs		1,500,000	
<b>Total Special Revenue Fund</b>			\$ 6,738,055

**AUXILIARY FUND**

Self-Sustaining Activities	\$	2,917,668	
Non-General Fund Instruction		4,986,082	
Revolving Activities		915,623	
Contractual & Administrative Provisions		930,400	
<b>Total Auxiliary Fund</b>			\$ 9,749,773

# Appropriation Resolution

Board Meeting Date: June 11, 2025  
 Exhibit No.: \_\_\_  
 Approval:  Yes  No  
 Motion: \_\_\_

<b><u>FINANCIAL AID FUND</u></b>		
Federal Programs	\$ 12,526,000	
State Programs	6,900,000	
Institutional Programs	2,680,000	
Other Programs	65,067	
<b>Total Financial Aid Fund</b>		\$ 22,171,067
<b><u>TRUST &amp; AGENCY FUND</u></b>		
Materials and Services	\$ 75,000	
<b>Total Trust &amp; Agency Fund</b>		\$ 75,000
<b>Total Budget Appropriation</b>		<u>\$ 160,361,053</u>

**B. Options**

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

**C. Timing**

Making Appropriations must be completed before July 1, 2025 for the College to continue its operations.

**D. Budget Impact**

N/A

**E. Proposed Resolution**

Be it resolved that the Central Oregon Community College Board of Directors do hereby make appropriations in the amounts, expenditure categories, and funds as detail above in section A totaling \$160,361,053.

# Property Tax Levy Resolution



Board Meeting Date: June 11, 2025

Exhibit No.: \_\_\_\_\_

Approval:  Yes  No

Motion: \_\_\_\_\_

## Central Oregon Community College Board of Directors: Resolution

Subject	Impose and Categorize taxes for Fiscal Year 2025-26
Strategic Plan Connection	College Sustainability – COCC creates processes and systems to foster high quality and operationally sustainable work, learning and natural environments.
Prepared By	Cathleen Knutson, Controller

### A. Background

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

	Subject to the <u>Education Limits</u>	Excluded from <u>Measure 5 Limits</u>
Permanent Rate	\$0.6204 / \$1,000	
General Obligation Bonds		\$3,283,886

### B. Options

- 1) Impose and categorize taxes at this time.
- 2) Do not impose and categorize taxes at this time.

### C. Timing

The taxes must be imposed and categorized before July 1, 2025 for the College to continue its operations.

### D. Budget Impact

N/A

### E. Proposed Resolution

Be it resolved that the Central Oregon Community College Board of Directors do hereby impose and categorize the taxes provided in the 2025-26 adopted budget at the rate of \$0.6204 per \$1,000 of assessed value for operations, and in the amount of \$3,283,886 for voter approved general obligation bonds debt service for the fiscal year 2025-26. These taxes are imposed and categorized upon the assessed value of all taxable property within the district.