

Umpqua Community College

Approved Budget Document

Fiscal Year 2023-2024



UMPQUA
Community College

2023-2024 Budget Committee

<p>Zone 1 Hop Jackson Twila McDonald</p>	<p>Term Expiration June 2024 June 2023</p>
<p>Zone 2 Kristen Ball Melvin "Bud" Smith</p>	<p>Term Expiration June 2023 June 2023</p>
<p>Zone 3 Barry Robinson David Littlejohn</p>	<p>Term Expiration June 2023 June 2023</p>
<p>Zone 4 Sally Dunn Erica Mills</p>	<p>Term Expiration June 2024 June 2025</p>
<p>Zone 5 Rex Stevens Guy Kennerly</p>	<p>Term Expiration June 2023 June 2025</p>
<p>Zone 6 Joelle McGorty Randy Richardson</p>	<p>Term Expiration June 2023 June 2023</p>
<p>Zone 7 (at large) Aden Bliss Steve Loosley</p>	<p>Term Expiration June 2024 June 2025</p>

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General Information

About Umpqua Community College

Umpqua Community College is a comprehensive public community college located in Douglas County in southwestern Oregon. The College District was established in 1964 by a vote of its residents. Umpqua strives to make quality post-secondary education affordable and accessible to district residents. The college offers transfer programs, and strong career and technical programs in business, computer science, engineering, human services, and nursing. UCC also provides adult basic education, workforce development and truck driving programs at off-site campus locations.

The main campus is comprised of 19 buildings located on park-like grounds at 1140 Umpqua Community College Road, Roseburg and an additional 4 off-site campus locations:

- H. Woolley Adult Basic Education Center located at 1634 W. Harvard, Roseburg,
- Umpqua Small Business Development Center located at 522 SE Washington Ave, Roseburg,
- South Umpqua School District Administration Building located at 558 Chadwick Lane, Myrtle Creek,
- Commercial Driving License Truck Shop located at 6482 Dole Road, Myrtle Creek.

The College District comprises 111,978 residents within the 5,036 square mile area of Douglas County. Douglas County is classified as isolated, rural, and economically distressed with a median household income of \$52,479. The largest population center is Roseburg (pop. 23,683); most residents live in towns with populations of less than 6,000 or in the rural, unincorporated areas between these small towns.

The college serves more than 11,000 unique students each year of which approximately 3,100 are credit students. The main campus is located six miles north of Roseburg on 100 acres of donated land overlooking the North Umpqua River.

Umpqua is accredited by the Northwest Commission on Colleges and Universities. Specialized accreditation has also been granted by the Oregon State Board of Nursing, National Automotive Training and Educational Foundation, the Commission on Dental Accreditation, and the Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions.

Our Mission

Umpqua Community College transforms lives and enriches communities.

Our Vision

Umpqua Community College will be a model for educational innovation, empowering all students to contribute to an ever-changing, diverse world with confidence, competence, and compassion.

Strategic Plan

In February 2023, the UCC Board of Education approved a new [Strategic “doing” Plan](#) that will drive and support UCC’s operations through FY2026. In addition, Academics has developed and introduced the Academic Strategy and Priorities (ASAP) plan (page 31-34).

The President, relevant staff, governance councils and committees will be working through the fall of 2023 to develop Technology and Facilities Master Plans, a Student Support Plan and an UCC Foundation Work Plan.

Affirmative Action Policy

Umpqua Community College complies with Title VI and VII of the Civil Rights Act of 1964, Equal Employment Act of 1965, Age Discrimination in Employment Act of 1967, Title IX of the Educational Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Vietnam Era Readjustment Assistance Act of 1974, the Americans with Disabilities Act of 1990, the Family Medical Leave Act of 1993, among other State and Federal Laws related to employment. Review and affirmation of college compliance will be held periodically.

Umpqua Community College does not discriminate based on race, color, religion, gender, sexual orientation, marital status, age, national origin/ancestry, disability, family relationship or any other protected status in accordance with applicable law. The College’s commitment to nondiscrimination applies to curriculum activity and all aspects of operation of the College.

Local Economy Information

Industry

The largest industries are Health Care & Social Assistance, Retail Trade and Manufacturing, and timber. The heavily timbered county contains nearly 1.8 million acres of commercial forest lands and one of the oldest stands of old growth timber in the world. The forest products industry continues to play a significant economic role in the county.

Top Taxpayers in District

Taxpayer	Nature of Business	Total Assessed Value	Percentage of Total Assessed Value	Ad Valorem Taxes
Pacificorp	Utility	556,557,000	41%	4,353,036
Roseburg Forest Products CO	Wood Products	182,562,852	13%	1,802,137
Roseburg Resources CO	Wood Products	80,328,431	6%	622,581
Avista Corp	Utility	70,715,000	5%	825,642
Weyerhaeuser Timber	Wood Products	69,804,310	5%	496,996
Douglas Fast Net	Telecommunications	46,473,600	3%	464,575
Central Oregon & Pacific RR CO	Freight Service	46,158,200	3%	342,187
Charter Communications	Telecommunications	45,030,000	3%	575,474
Lumen Technologies Inc	Telecommunications	43,497,000	3%	482,704
Sub-Total top 10 taxpayers		1,141,126,393	83%	9,965,332
Additional top taxpayers		228,572,148	17%	2,076,959
Total District Top Taxypayers		1,369,698,541	100%	12,042,291

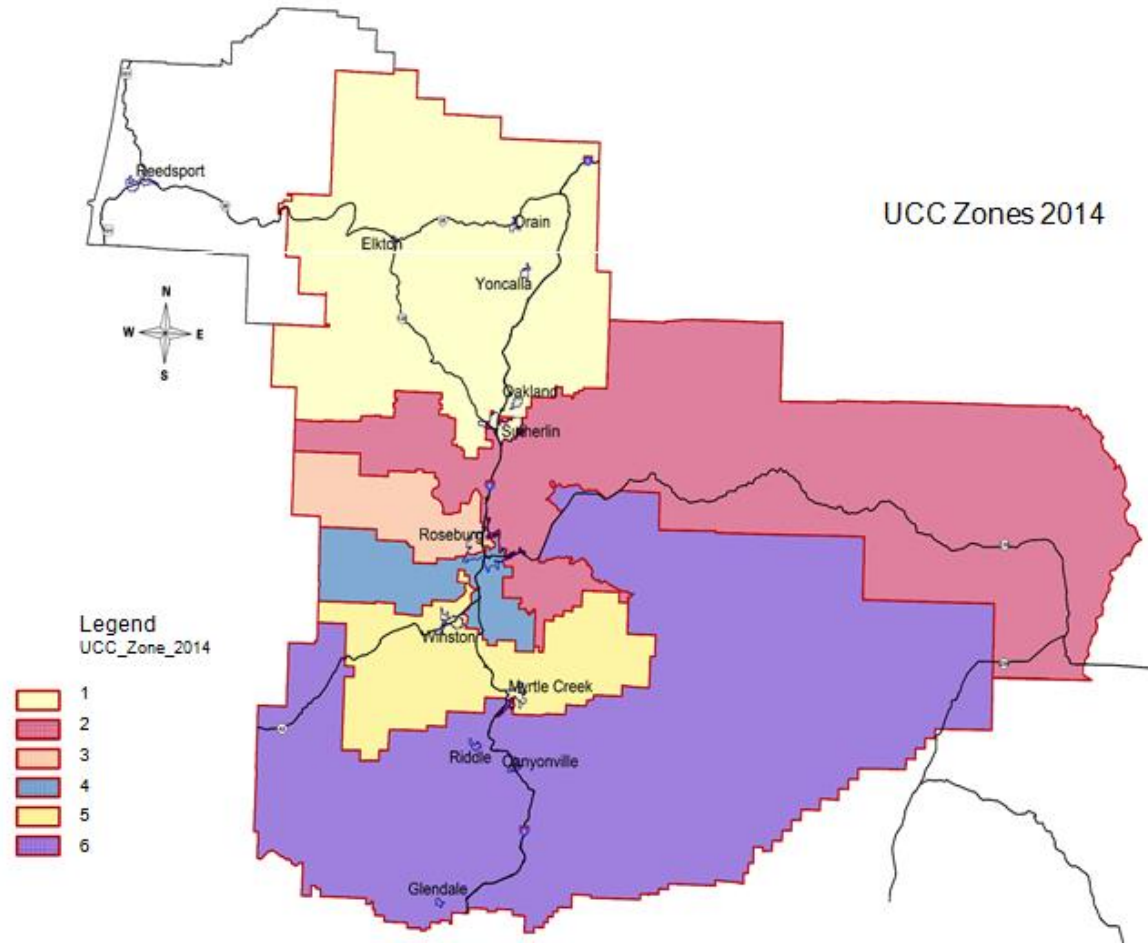
Employment

December 2022 update: Douglas County's seasonally adjusted unemployment rate increased to 5.3% in November compared to 4.9% in October. Payroll employment increased 170 jobs in November after a loss of 50 in October and a gain of 60 in September. The county has gained back an estimated 82% of the jobs lost in March and April 2020 at the onset of the COVID-19 crisis. In the not seasonally adjusted private-sector industries in November, there were gains of 100 jobs in transportation, warehousing, and utilities. Retail trade and manufacturing saw an increase of 20 jobs each. There was a loss in professional and business services of 50. Government gained 70 jobs from gains of 60 in local government and 10 in federal government. When comparing November 2022 with November 2021, total non-farm employment increased by 270 jobs. Large private sector over-the-year gains were seen in education and health (180) and leisure and hospitality (50). There were losses in professional and business services (-110) and manufacturing (-40). Douglas County's seasonally adjusted unemployment rate was 4.4% in November. The rate is down from 5.1% in November 2021.

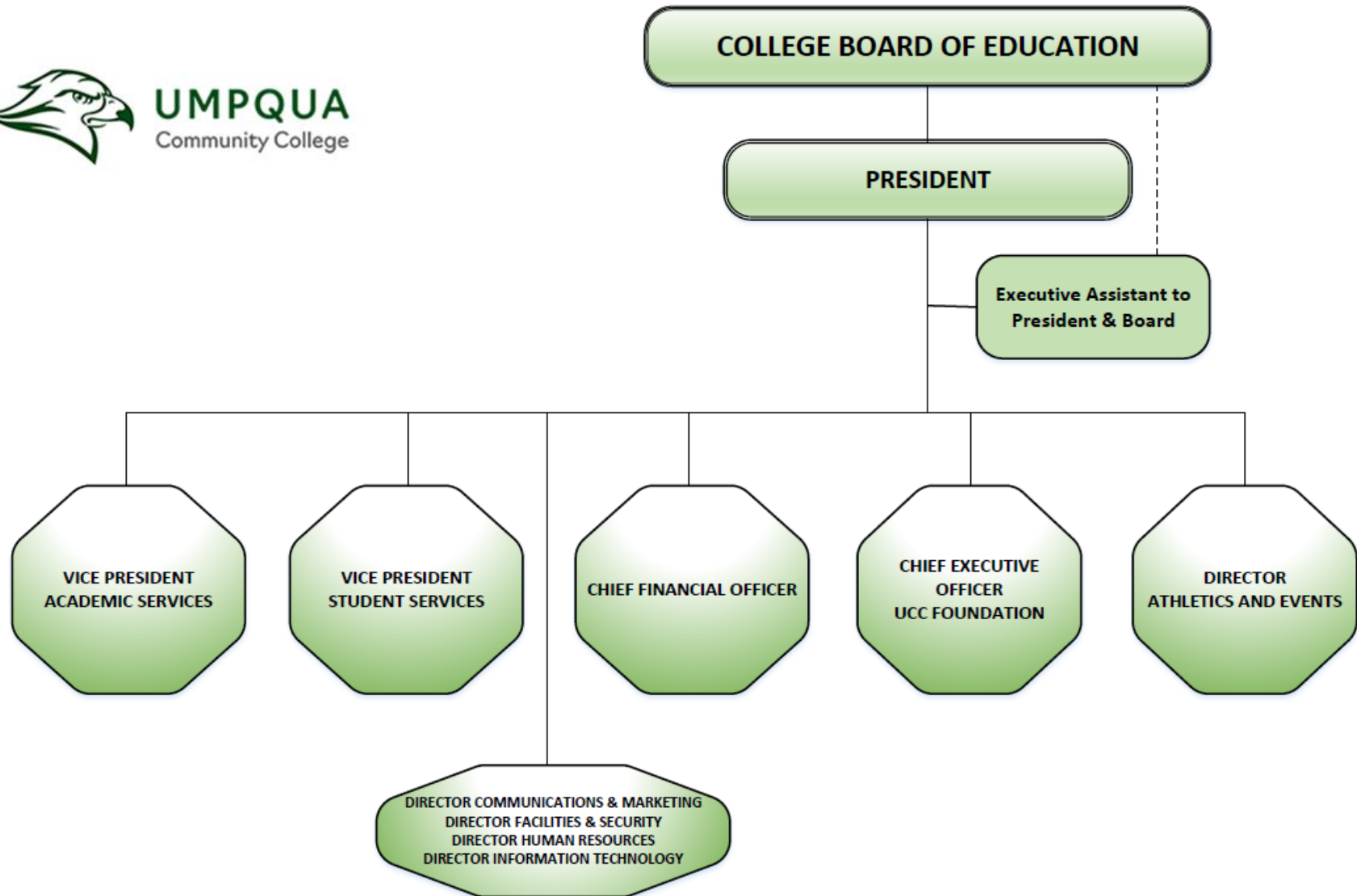
Board of Education

Seven elected, unpaid Board of Education members have primary authority to establish policies governing the operation of the college and to adopt its budget. Their charge is to encourage the development of programs and services that will best serve the needs of College District constituents.

- Zone 1**
Twila McDonald
- Zone 2**
Melvin "Bud" Smith
- Zone 3**
David Littlejohn
- Zone 4**
Erica Mills
- Zone 5**
Guy Kennerly
- Zone 6**
Randy Richardson
- Zone 7 (at large)**
Steve Loosley



Organizational Chart



Additional institution [organizational charts](#) can be viewed on UCC's website.

Budget Structure and Functions

Basis of Budgeting

Oregon Budget Law requires that a modified accrual basis of accounting is used, which determines when and how transactions or events are recognized. This means “revenues are reported when earned, expenditures are reported when the liability is incurred and taxes are accounted for on a cash basis, i.e., when received. The result is that carryovers of financial obligations from year-to-year are precluded, and projections of anticipated revenue are not inflated.” No changes in accounting method have been made. The budget expresses the basic and essential fiscal requirements of Umpqua Community College.

The college budgets all college funds required to be budgeted, the General Fund and all Auxiliary Funds, in accordance with the Oregon Local Budget Law on a Non-GAAP budgetary basis, whereas Generally Accepted Accounting Principles (GAAP) provides the structure for the basis of accounting used for financial statement reporting. The differences between GAAP and the budgetary basis of accounting generally concern timing of recognition of revenues and expenditures. Thus, there are no differences between fund structure in the financial statements and the budget document.

Under GAAP, basic financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

Material timing differences in expenditures between GAAP and the budgetary basis of accounting include capital expenditures, which under GAAP are allocated to depreciation expense over a specified period. In the budget document, capital expenditures are assigned in full to operations expense. With respect to debt service, payments to principal reduce the liability on the financial statements while interest payments are expensed. Under the budgetary basis of accounting both principal and interest are expensed to operations within the fiscal year.

Business Operation Policies and Audit

Umpqua Community College is guided in budgetary and financial management by policies as adopted by the Board of Education and as directed by State of Oregon Budget Law. Policies are reviewed annually, and any modifications are prepared for College and Board review and adoption. The Business Office staff strive to always maintain compliance with policies and follow procedure for any operational adjustment needs that arise.

Budget

Number	Board Policy	Number	Administrative Procedure
6200	Budget Preparation	6200 AP	Budget Preparation
6250	Budget Management	6250 AP	Budget Management

Financial

Number	Board Policy	Number	Administrative Procedure
6300	Fiscal Management	6300 AP	Fiscal Management
		6305 AP	Reserves
		6310 AP	Accounting
6316	Debt Issuance and Management	6316 AP	Tax-Exempt Compliance Procedure
6320	Investments	6322 AP	Employee Indemnity Bonds
6400	Financial Audits	6400 AP	Financial Audits

Purchasing

Number	Board Policy	Number	Administrative Procedure
6330	Purchasing	6330 AP	Purchasing
		6331 AP	Credit Card Use
6335	Departmental Supply Purchases	6335 AP	Departmental Supply Purchases
6340	Bids and Contracts	6340 AP	Bids and Contracts
		6365 AP	Contracts - Accessibility of Information Technology
6550	Disposal of Surplus Property	6550 AP	Disposal of Surplus Property

Other

Number	Board Policy	Number	Administrative Procedure
6100	Delegation of Authority, Business and Fiscal Affairs	6100 AP	Delegation of Authority, Business and Fiscal Affairs
6150	Designation of Authorized Signers	6150 AP	Designation of Authorized Signers
6650	Strategic Energy Management	6650 AP	Strategic Energy Management

6660	New Construction, Renovation, and Building Improvement Energy Policy Guidelines	6660 AP	New Construction, Renovation, and Building Improvement Energy Policy Guidelines
6900	College Store	6901 AP	Textbooks & Course Materials Selection and Order Schedule

Audit Process

UCC captures the College’s fiscal position annually through independently audited financial statements. A committee of stakeholders selects the certified public accounting firm via an RFP process. The Board approves the selected firm (BP6400, AP6400). The audit is conducted in collaboration with a certified public accountant in accordance with auditing standards accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. External auditors provide recommendations and findings on internal controls to the President, CFO, and Director of Accounting and Finance who review recommendations with areas impacted.

In November/December of each year, the external audit firm presents the results of the audit to the Board and includes findings and management letter recommendations. UCC has received an unmodified financial audit opinion from the external auditors for the past decade. No material weaknesses or significant deficiencies were identified in the last three years.

[Annual Comprehensive Financial Reports](#)

Financial Stability, Sufficiency, & Reporting

UCC has established several best practices and measures to assess the financial position of the College, including:

- Preparation of an annual budget and monitoring of actual results compared to the budget throughout the year (BP6200, AP6200). The actuals-to-budget reports are provided to the Board on a quarterly basis.
- Maintenance of a multi-year forecast, which is updated annually and is presented for the President’s cabinet and the Board to review (Cabinet reviews the Fiscal Performance indicators annually).
- Unrestricted, designated, and restricted resources and associated expenditure are discretely managed within ten budgetary fund types according to the nature of the obligations.
- Use of software for budget tracking through the Banner Enterprise Resource Planning (Banner) budgeting system provides real-time information and strong internal controls to ensure effective budgetary and cash flow management.

This strong fiscal and budget management allowed the College to stabilize/improve its financial position starting FY2018 through FY2022 (last available data point) even though the College’s resources were significantly impacted in the last half of FY2020 due to COVID-19. Nonetheless, utilizing strict budget process, UCC was able to maintain the Board’s mandated minimum 13% of general fund reserves requirements for the past decade (BP6300, AP6300). UCC established a targeted 20% general fund reserve in April 2021 and has demonstrated maintenance of that targeted reserve.

UCC has updated the Budget Management policy (BP6250, AP6250), and introduced a Reserve Procedure (AP6305), that revises the contingency and reserve percentage requirement and addresses long-term financial planning for capital and strategic investment initiatives. This intensive contingency and reserve management plan allowed UCC to eliminate the need for short-term borrowing; UCC has not used short-term borrowing in the last two decades.

Cash is reviewed daily/weekly by the accounting staff through Banner generated reports and is reported to the Board on a quarterly basis as part of the quarterly financial reporting process. Documentation of these processes can be found in the Cash-flow Annual & Quarterly Reports, Financial Reports to the Board, and Audit Reports to the Board on the Board Meetings webpage. In addition to these quarterly and annual reports, the Office of Business Services also provides periodic financial forecast updates. The UCC annual financial report is publicly available through the UCC Website.

Funds

Umpqua Community College's budget is segregated into the following funds, appropriated by the Board of Education. Each fund is independently budgeted, operated and accounted for. The college's primary budgeting and operational funds are the General Fund (I) and the Special Revenue Fund – Administratively Restricted (II b).

General Fund

Includes activities directly associated with operations related to the college's basic educational objectives.

Special Revenue Fund

Accounts for revenue sources that are legally restricted to expenditures for specific purposes.

a) Grants & Contracts

A special revenue fund used to budget and account for grants, contracts and projects funded from federal, state, and local agencies. Funds are restricted to the purpose designated by the grantee.

b) Administratively Restricted

A special revenue fund used to account for specific programs where monies are administratively restricted. Activities recorded in this fund generate revenue primarily through specifically assessed tuition and fees, or through other revenue-generating activities.

Financial Aid Fund

Used for the provision of grants, stipends, and other aid to enrolled students.

Capital Projects Fund

Used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

Debt Service Fund

Accounts for the accumulation resources for, and payment of, general long-term debt, principal and interest.

Insurance Fund

Accounts for payments to the Oregon Employment Division for unemployment benefits paid to terminated employees. Payments are also made to early retirees for medical insurance premiums from this fund. Principal revenues are transfers from the General Fund and investment earnings.

Enterprise Fund

Includes activities that furnish goods or services to students, staff, or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

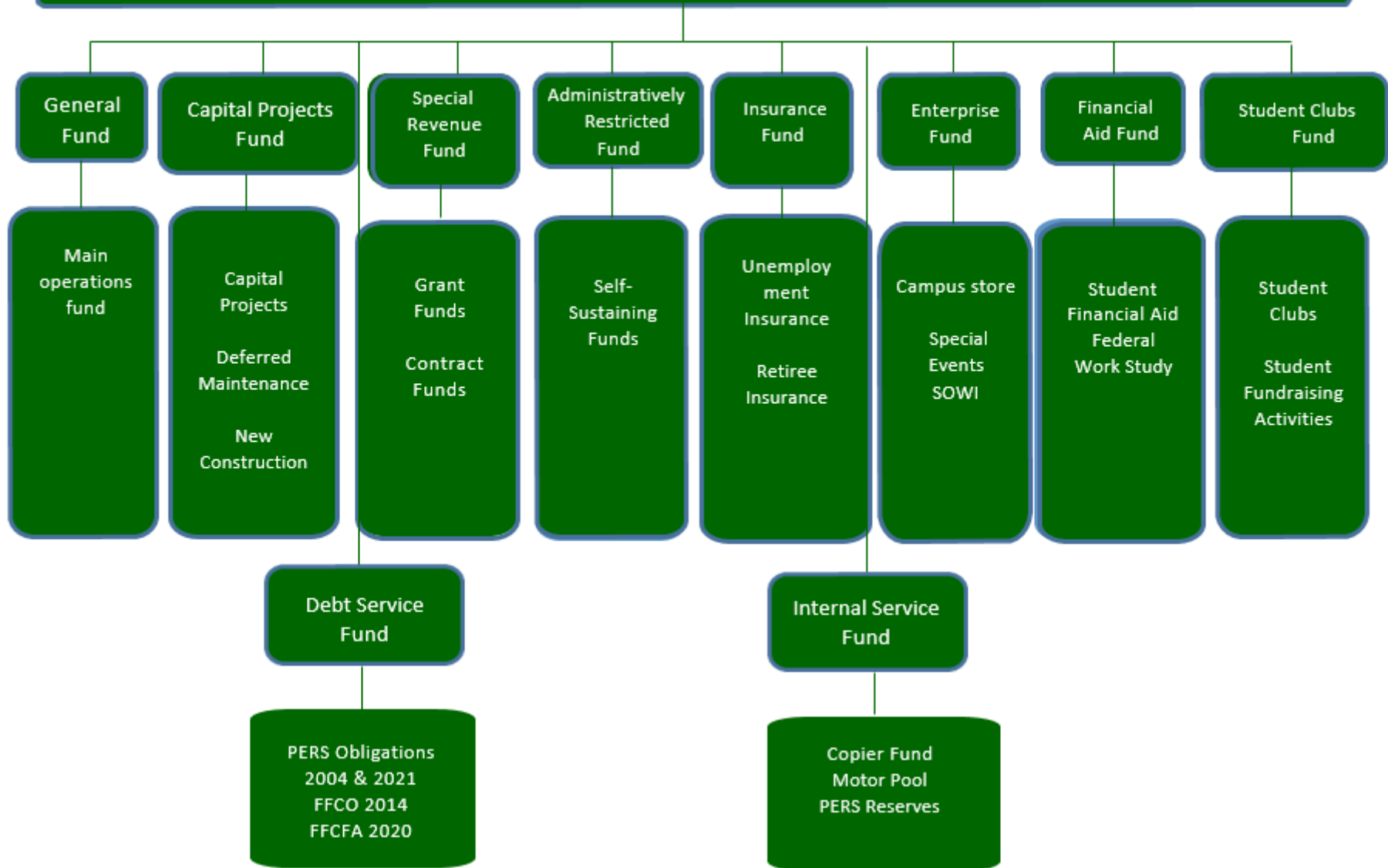
Internal Service Fund

Includes functions that exist primarily to provide goods or services to other instructional or administrative units of the college. The funds in this category are Motor Pool, Copiers and PERS Reserve.

Student Clubs Fund

Used to budget and account for the activities of the Associated Students of Umpqua Community College (ASUCC) student government, student clubs and outside agencies for which the College is acting as a fiscal agent. Each of the funds is accounted for separately.

Umpqua Community College Funds



Revenue Sources

Intergovernmental

Also known as total public resources, intergovernmental resources include Umpqua's allocation of community college funding from the State of Oregon, resources from various unrestricted federal, state, and local contracts, and local property tax revenue. **State community college funding resources** are determined by the state legislature's funding distribution formula and are calculated on a biennial basis. **Federal, state, and local unrestricted resources** are budgeted using statistical trend analysis. **Property tax** revenue is determined by annual property tax levy and is budgeted using estimates provided by the state and through statistical trend analysis.

Tuition

Credit tuition is generated by assessing students' per-credit-hour rates. Non-credit tuition is generated by charging varying rates per course, based on course costs and market forces. Tuition resources are budgeted based on enrollment projections developed by the college's Institutional Research department.

Instructional Fees

Instructional fees are generated by assessing students for course-related expenses. Some instructional fees are administratively restricted resources that are tied specifically to instructional expenditures and might not be available for general allocation. Departmental instructional fees are established based on estimated materials and services costs and are approved by the Board of Education. Instructional fees are budgeted based on enrollment projections that are developed by the college's Institutional Research department and historical trend analysis.

Interest Income

Interest income is derived from investment of operating capital in excess of daily requirements.

Fees (Non-Instructional)

Non-instructional fees are generated by assessing students for non-instructional expenses such as student body and technology fees. Individual fee amounts are approved by the Board of Education and budgeted based on enrollment projections and historical trend analysis.

Sale of Goods and Services

Sales of Goods and Services are generated through the college's Auxiliary Services, including such units as the Bookstore and Food Services. Sale of Goods and Services revenue is budgeted based on historical trends and factors in known variables.

Other Resources

Include resources from various activities such as finance charges, insurance proceeds, sales of equipment, enforcement fees and other nominal, one-time miscellaneous amounts. Budgeting is based on historical trend analysis.

Expense Functions

Instruction

Expenditures for all activities that are part of the college's instructional programs.

Instructional Support

Expenditures for activities carried out primarily to provide support services that are an integral part of the college's instructional programs. This category includes the media and technology employed by these programs as well as the administrative support operations that function within the various instructional units, and the retention, preservation, and display of materials. It also includes expenditures for chief instructional officers and their support where their primary assignment is administration.

Student Services

Expenditures for admissions, registration, record keeping, and other activities whose primary purpose is to contribute to students' well-being and to students' development outside the context of the formal instructional program.

College Support Services

Expenditures for activities whose primary purpose is to provide operational support for the ongoing operation of the college, excluding physical plant operations. Expenses include, for example, executive management, fiscal operations, administrative and logistical services, and community relations.

Plant Operations and Maintenance

Expenditures for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities, and property insurance. (Adopted together with College Support Services but reported separately for tracking purposes)

Financial Aid

Expenditures for loans, grants and trainee stipends to enrolled students.

Community Services

Expenditures for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making available to the public various resources and unique capabilities that exist within the college.

Facility Acquisition

Expenditures for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.

Debt Services

Expenditures for the accumulation resources for, and payment of, general long-term debt, principal and interest.

Contingency

A budget account (not for expenditures) to provide for contingencies and unanticipated items, or to hold funds for future distribution. This function may also be used to provide expenditure authority for obligations created but not expended in previous years.

Reserves

A budget account used to hold funds for future spending.

Expenditure Categories

Personnel Services

Personnel Services expenditures include all full-time and part-time payroll plus other payroll expenses (OPE). Payroll is budgeted using actual position lists, factoring in performance and cost of living adjustments, and any anticipated contract changes to union wage schedules. OPE rates are budgeted using benefits cost projections, including amounts for various employment-related taxes, health and life insurance premiums, retirement fund contributions, and other direct employee benefits.

Materials & Services

Materials & Services expenditures include items such as office support supplies for instructional and operations departments, non-capitalized equipment, travel and maintenance. Materials & Services is budgeted using historical trend analysis.

Financial Aid

Financial Aid expenditures include tuition waivers and federal, state, or private financed scholarships or grants.

Capital Outlay

Capital Outlay expenditures include all equipment purchases with a single item cost in excess of \$5,000 and with a useful life exceeding one year.

Transfers

Inter-fund transfers include resource funding of specific amounts to another fund for an identified purpose. Most transfers occur in the General Fund and include items such as transfers to the Financial Aid Fund to cover institutional scholarships and institutional match obligations, and transfers to the Capital Projects Fund for capital repairs and improvements, special projects, capital reserves and deferred maintenance.

Contingency

A budget account (not for expenditures) to provide for contingencies and unanticipated items, or to hold funds for future distribution. This function may also be used to provide expenditure authority for obligations created but not expended in previous years.

Reserves

A budget account used to hold funds for future spending.

Budget Planning and Resource Allocation

UCC's decentralized budget development process is integrated with the resource allocation process and allows for broad participation by all areas of the College. The budget process is conducted considering several key components: the UCC mission statement, institutional effectiveness, student learning and achievement, and the Strategic Plan in conjunction with presidential priorities established with the Board. In addition, enrollment forecasts, economic projections, and facilities planning serve as guidelines in preparing operational and capital requests.

Budget Process

The Budget process is a triphasic process:

- Phase 1—Preparation of the proposed budget; involves feedback from faculty and staff through Directors and Deans passed on to Cabinet members.
- Phase 2—Approval of the proposed budget by the External Budget Committee (seven Board and seven community members); reviews, revises, and approves the budget.
- Phase 3—Adoption of the Budget; involving a public hearing, Board formal resolution, and tax categorization.

Resource Allocation

The resource allocation process is guided by budget preparation (BP6200; AP6200), budget management (BP6250; AP6250), and fiscal management policies (BP6300, AP6300). The budget process starts with setting a budget development timeline that is presented to the Board for guidance and then presented to the campus. Budget training and instructions regarding the budget and resource allocation processes are offered campus-wide for all budget managers, who disseminate the information to their team members.

Inclusion

UCC has a comprehensive governance system that embodies and facilitates UCC's vision, mission, and core values and relies on the collective wisdom of faculty, staff, students, and administration in the development of college-wide plans, priorities and policies. The system is characterized by open communication, collegiality, and transparency, resulting in collaborative and well-informed decision-making. Priorities are incorporated into the budget assumptions and resource allocation process. Each department submits their budget requests beginning in November of the previous fiscal year for the new fiscal year. If additional resources are needed, departments submit additional resource requests that are reviewed and scored according to rubric criteria. The scored results and the process are reviewed by the Resource Allocation Taskforce and Operations and College Councils and forwarded to the President and CFO for a final decision on the projects and areas to fund. To further support the inclusive process, Cabinet members hold meetings throughout the year in their respective areas of responsibility to discuss the fiscal status of each area and any upcoming financial issues that may impact their operation, including factors influencing projected revenue.

Budget Adoption

Once the budget is balanced, the proposed budget is presented to the External Budget Committee for review and approval. The approved budget document is presented to the Board for adoption. While developing the budget, UCC takes into consideration the long-term effect of current economic challenges and the financial health of the College. The College is committed to balancing resources and requirements without depleting reserves and has a long history of conservative budgeting and resource management. Each year, the President, CFO, and Cabinet members take appropriate action to ensure that established budget development goals remain within approved spending limits, maintain the Board's mandated

fund reserve requirements, and continue to align with the Strategic Plan. The Resource Allocation Taskforce reviews the budget resource allocation process annually and provides recommendations to the Operations Council and the campus. These decisions are reported on the UCC Budget Documents webpage.

Community Participation

Community members are invited to speak to the budget on two separate occasions. The first opportunity is at the publicly held Budget Committee Meeting and the second is at the Public Budget Hearing held prior to a regularly scheduled Board of Education meeting. Any comments are shared publicly, included on record, and considered by the College and Board of Education. Both opportunities are advertised in local newspaper and on the College’s website.

Resource Allocation Process FY'24

Introduction.

The Resource Allocation Process of fiscal year 2023-24 coincided with the budget development timeline. Prior to beginning the process, resources were reviewed, and it was acknowledged that the College has most of the resources needed in the form of personnel, expense budgets and contracted services. As a result, the campus was encouraged to budget within their current allocation of personnel and expense budgets, reorganizing where appropriate. Requests for unmet mandates, regulations, and initiatives supporting the Strategic “doing” Plan would still be accepted through the process.

Process.

Organizational charts, vacant positions, operations, and initiatives were reviewed by department and division leads. Areas of strength and need were identified followed by assessment of resources. Requests were reviewed and prioritized by the Resource Allocation Taskforce and Operations Council. Campus budget managers, President, Chief Financial Officer, and Budget Manager worked together to identify areas of opportunity for reorganization and funding sources.

Funding decisions.

Two positions supporting the Strategic “doing” Plan are being funded through reorganization and reallocation of existing funding, as detailed below. All other requests are on hold while we continue to plan according to the Governor’s proposed funding for community colleges. If state allocation increases enough to support additional requests, we will reassess, and some requests may be added in priority order. Funding sources include general fund and self-sustaining funding.

Resource Allocation Summary FY24								
Fund	Office	Department	Type	Use	Request	Amount Requested	Amount Approved	Status
General	Academics	Allied Health	On-Going	Personnel	Allied Health Coordinator, FT	\$ 90,000	\$ 90,000	Funded through restructuring
Self-Sustaining	Academics	Business - Retail Management	On-Going	Personnel	Using existing funds, increase PT RMC Clerk to FT for two years	\$ 39,000	\$ 39,000	Funded; Approved
General	Communications & Marketing	Communications & Marketing	On-Going	Personnel	Marketing Coordinator, FT	\$ 83,600	\$ -	Pending state funding levels
General	Athletics	Athletics	On-Going	Personnel/Supplies	New Sport - Clay Target Shooting	\$ 50,600	\$ -	Pending state funding levels
General	Information Technology	Information Technology	On-Going	Personnel	Banner Systems Analyst, FT	\$ 84,000	\$ -	Pending state funding levels
General	Academics	Allied Health	On-Going	Personnel	Clinical Teaching Associate, FT	\$ 85,000	\$ -	Pending state funding levels
General	Athletics	Athletics	On-Going	Personnel/Supplies	New Sport - Softball	\$ 107,720	\$ -	Will be reviewed for addition in FY25
Grant/General	Student Services	Enrollment Management	On-Going	Technology/Software	Student Engagement App	\$16,000 initial, \$7,000 year on-going	\$ -	Returned - Engagement Plan Requested
General	Student Services	Wellness Counselor	One-Time	Facility/Construction	Remodel Wellness Counselor office and waiting space to provide two offices	\$ 18,000	\$ -	Returned - Does not align with current facility planning
General	Academics	Social and Behavioral Sciences	On-Going	Personnel	K-12 Education and Paralegal, FT	\$ 65,000	\$ -	Returned - Late submittal

Budget Development and Adoption Timeline

In the budget development process outlined below, Umpqua Community College follows Oregon Local Budget Law. In addition to providing a financial plan for fiscal year revenues and expenses, Umpqua's budget document outlines programs and initiatives and implements controls on spending authority. The budget development process is designed to encourage citizen input and public opinion about college programs and fiscal policies.

October

- Develop criteria and fiscal indicators
- Presidential priorities identified and shared with campus
- First revenue and enrollment projections established
- Division Leaders discuss sustainability and review 2023-25 biennium forecast

November

- Directors, deans, managers, chairs and coordinators begin discussing budgetary operations with staff and faculty
- **November 14 (M)**: Budget worksheets and resource allocation forms sent to Level I budget managers
- Meetings with all level I budget managers to go over budget development

December

- **December 5 (M)**: All level I budgets and resource requests due to level II
- Meetings with all level II budget managers as needed to go over budget development
- **December 23 (F)**: All level II budgets and resource requests due to level III
- Review revenue and enrollment projections

January

- **January 6 (F)**: All resource requests are due to Budget Manager
- Review budget development data elements and criteria
- Meetings with all level III budget managers to go over budget development
- Orientation for External Budget Committee
- **January 20 (F)**: All budgets due to Budget Manager

February

- Resource Allocation Committee reviews resource allocation requests and provides feedback to Operations Council by **February 7**
- **February 8 (W)**: Present fee changes to the Board for approval
- **February 8 (W)**: Confirm budget committee appointments
- **February 13 (M)**: Draft budget document complete and to Cabinet for review
- Balancing budget options and resource allocation by Cabinet to ensure support of presidential priorities

March

- Finalize proposed budget
- **March 13** (M): Send 1st “Notice of Budget Committee Meeting” for publication in newspaper on March 19
- Continue monitoring revenue and enrollment projections
- **March 27** (M): Publish 2nd “Notice of Budget Committee Meeting” on UCC Website

April

- **April 6** (TH): Hold first External Budget Committee Meeting
- **April 17** (M): Send “Notice of Budget Hearing” (Via Newspaper and website) for publication on April 23
- **April 20** (TH): Hold second External Budget Committee Meeting if needed
- Provide budget update to campus

May

- **May 10** (W): Hold Public Budget Hearing
- **May 10** (W): Appoint Budget Officer and budget committee for next budget year

June

- **June 14** (W): Board adopts budget
- Budget data is loaded into management system
- Budget is made available on the Web
- Budget is posted as required by law
- Hold budget process debriefing

July

- Submit tax certification documents to the assessor by July 15
- Submit copy of complete budget document to county clerk by July 15

2023-2024 Budget Message – Dr. Rachel Pokrandt, UCC President March 2023

Umpqua Community College (UCC) has developed a FY 2024 balanced budget proposal for your consideration. UCC has launched a new Strategic 'doing' Plan and is ready to make focused investments in areas that set the college on a path of greater return on investment for our students and greater return on mission for our community and industry partners.

The college has experienced enrollment growth in 2022/23 for the first time in many years and is coming back strong from the years of uncertainty during the pandemic. A 9% increase in enrollment reflects the incredible hard work of staff and faculty in sparking interest in the power of UCC to transform lives. UCC continues to be the most important provider of a skilled workforce to the local community. In the coming year, UCC intends to capitalize on that renewed interest in post-secondary education and training by launching a number of new programs and continuing to find efficiencies in the budget to allow for investments in long term projects and our talented staff and faculty. In addition, savings that were realized during the pandemic mean that the college is able to use one-time monies to invest in housing infrastructure that will support community, academic and athletic development in the coming years.

Significant investments in the following areas characterize the budget for 23/24:

- **New academic programming in healthcare fields, advanced manufacturing, and mechatronics.** Our industry partners are in desperate need of additional healthcare workers and those who can work in advanced manufacturing and forest products settings. These new programs will serve those industries and create family wage career paths for local students.
- **The purchase and remodel of several buildings that will increase housing capacity.** Increased housing opportunities mean that the college can leverage the capacity of signature programs that rely on a certain number of out of area students to maximize enrollment. Notably, performing arts, wine studies and new medical and mechatronics programs will only be fully enrolled if the college is able to offer housing to students from out of the area. These programs will thrive if supported with housing. In addition, already successful athletics programs are in need of increased stable quality housing.
- **Continued investment in digital upgrades and modernization of operations.** Last budget year the college focused on ensuring resources for a digital transformation. That work is ongoing and this year the college will again invest in digital upgrades so that our digital front door and services are state of the art.

A number of uncertainties are embedded in our budget forecasts that have led to a conservative approach that may result in changes as the year progresses. The legislature will likely not decide upon the biennium funding level for community colleges until the end of the calendar year 2023. UCC will therefore begin the fiscal year without a complete understanding of the revenue funds available. The college has based its revenue on the 6.4% increase that is currently in Governor Kotek's draft budget. This will ensure that painful cuts are not necessary. The college will also be ready to increase investments in innovation if that revenue number is higher than expected. Those innovations will relate directly to the Strategic 'doing' Plan and be focused on workforce development for the local economy. In addition, the college is watching inflation closely and has seen a 19% increase in direct costs such as utilities over the last year that will impact the budget moving forward.

The college continues to balance the need to keep the cost of attendance to students as low as possible to ensure that all members of the community are able to invest in their future success, as well as ensuring that the college has the revenue needed to remain relevant and modern.

We choose to be bold and brave and to deploy our resources to prove our worth to the community and our relevance to the lives of our stakeholders. We have our eye on the long-term ramifications of today's budget decisions and we are ready to take strategic risks to forge forward. The college remains acutely aware of its privileged position in spending public money and the gravity of service that privilege carries.

Everyone at UCC looks forward to exceeding your expectations in the coming years. I am proud to be leading an institution where every employee is dedicated to the success of our students and the community. We continue to be the best bang for your buck!

A handwritten signature in blue ink that reads "Rachel Pokrandt". The signature is written in a cursive, flowing style.

Dr. Rachel Pokrandt,
President Umpqua Community College

Office of the President

Purpose:

The mission of the President's Office is to advance UCC's strategic direction to achieve the College's vision and fulfill its mission. The President's Office collaborates with internal and external entities to meet the educational needs of the College's district and provides support and information for the College's Board of Education. By maintaining open lines of communication with students, employees and members of the public, the President's Office promotes a friendly, approachable, and positive environment. Visit [Office of the President](#)

President:

Central to the President's role is the advancement of the educational mission of the College so that students can achieve their educational and career goals. The President promotes a democratic, participatory decision-making process and fosters an inclusive, equitable campus culture. Included in the President's authority is directing the overall operation and administration of the College, in accordance with the mission and goals of the College, the Board of Education's policies and procedures, the regional accreditor's standards, and applicable laws and regulations. In cooperation with the Board and the College employees, the President enhances public relations by representing the College to the public, community organization, other schools' business and industry, and local and state government.

2023-24 Strategies

- Increase opportunity for all students and the community to thrive intellectually and economically by removing barriers to student success.
- Increase value for students and the community through focused stewardship of state and community investment.
- Focus on the future of students and the community by staying current and relevant across operations. UCC graduates will drive a community that is cutting edge and ready.

Strategic "doing" Plan

Office of Academic Services

Purpose:

Academic Services is the heart of Umpqua Community College and is the reason UCC exists. Through the work of dedicated staff, visionary administrators, and talented faculty, Academic Services provides all classes, academic supports, instruction, job preparation and training, certificates, degrees and learning experiences at UCC. The works is operationalized through the Academic Strategies and Priorities Plan (ASAP) with four overarching goals (see 2023-2024 Activities below).

Description:

Vice President of Academic Services: The VP of Academic Services leads, envisions, and oversees Academic Services. The VP of Academic Services works collaboratively with the President, administrative leaders, and faculty to bridge operations of the college to successfully deliver transformational educational opportunities. With a focus on quality educational experiences, the Office of Academic Services promotes innovative teaching and learning, engaging scholarship, intentional academic support, and purposeful student services to ensure students have every opportunity to achieve success at Umpqua Community College and beyond.

Instructional Deans: Responsible for managing the operations and divisions to which they are assigned. Areas of focus include accountability, leadership, visionary and inventive operations and oversight of staff, faculty, and administrators under their areas of responsibility. They are ultimately responsible to the VP of Academic Services for operations, hiring, scheduling & teaching, assessment, and community relations & promotion. Currently Deans of Instruction exist in three areas:

1. Career and Technical Education
2. General Education & Transfer
3. Social, Health, and Behavioral Sciences

Academic Department Chairs: Responsible for supporting and leading the operations of the department to which they are assigned and support the academic programs and related initiatives and services within the department. Areas of focus are leadership of department operations, hiring, scheduling & teaching, assessment, and community relations & promotion.

Program Coordinators/Directors: Accountable to, and holds the responsibility for, the success of their designated program(s) and/or department(s) in the areas of assessment, advertisement & promotion, course logistics, recruitment, scheduling, adjunct identification, high school partnerships, community partnerships, assessment, budgeting, and special projects.

Institutional Effectiveness: Institutional Effectiveness is the systematic process by which Umpqua Community College (UCC) engages in continuous improvement to accomplish its mission. The three key components of institutional effectiveness are planning, resource allocation, and assessment. This triad is guided by the National Commission of Colleges and Universities (NWCCU).

- **Director of Curriculum, Assessment and Scheduling:** The Director of CAS is responsible for the tracking, compliance, quality, alignment, and oversight of all curricula, assessment, and scheduling for the college. The Director of CAS works closely with Assessment and Curriculum Standards Committee (ACSC) and Academic Council (AC) to achieve these goals.
- **Institutional Researcher:** The Institutional Researcher is the primary source of campus data describing enrollment, student success, and student demographics. The Institutional Researcher interacts with every other area of operation in support of their data needs, and with its counterparts at every Oregon community college to develop system-wide benchmarking. Finally, the Institutional Researcher is responsible for completing multiple state and federal annual reporting tasks.

- **Accreditation:** The VP of Academic Services also serves as the institutions Accreditation Liaison Officer and is responsible for fulfilling and overseeing all requirements of accreditation.
- **ETPL & NC SERA:** The Director of CAS is also responsible for the maintenance, oversight, and upkeep of the Eligible Training Provider List (ETPL) and the State Authorization Reciprocity Agreement (NC-SERA).

Small Business Development Center: The Small Business Development Center assists small business owners to promote growth, innovation, productivity, and revenue. In addition to providing business advising to those planning for or running a small business, the center offers workshops, seminars, and technology assistance. Visit [Small Business Development Center](#)

Southern Oregon Wine Institute: The Southern Oregon Wine Institute (SOWI) supports and promotes the Oregon wine industry and enriches the community through seminars, partnerships, research-based training programs, and a wine tasting room offering wines made on site and by other regional wineries. SOWI also provides an incubator winery for startup wineries, provides custom winemaking services, and provides support and advocacy for the Oregon wine industry. Visit [SOWI](#)

Teaching and Learning: The Teaching and Learning Hub is where teaching and learning support and innovation occurs for both students and faculty. Effective teaching requires relevant knowledge about students and pedagogy and using that knowledge to inform course design, classroom teaching and supported learning environments. The Teaching and Learning Hub educates, informs, leads, and partners with faculty to develop effective and cutting-edge instruction. It also supports learners outside of the classroom with the tools needed to be effective inside the classroom.

- **The Director of Teaching and Learning:** The Director of Teaching and Learning is responsible for leading and overseeing all Teaching and Learning operations, initiatives, and functions within this department. This position is also responsible for the first-year experience initiative and realizing the Title III vision of a true teaching and learning hub at UCC.
- **Library & Tutoring:** The Library is a gateway to culture and knowledge at the college and is responsible for creating opportunities that support learning, literacy, research, and academic support services for students and the community. The library also supports all faculty with research, learning opportunities, and Open Educational Resource development. Visit [Library and Tutoring Success Center](#)
- **Title III Grant:** The current Title III grant supports the work of developing the Teaching and Learning Hub initiative.
- **Distance Education:** UCCOnline is committed to inspiring and supporting excellence and innovation in teaching and learning. Visit [UCCOnline](#)
 - Enhance teaching and learning using innovative educational methods and technologies
 - Improve the development and delivery of classes through collaboration with faculty
 - Prepare faculty, students, and staff in the use of educational technologies through appropriate training and support
 - Support our online learning management system, Canvas

2023-24 Goals

- UCC will be indispensable to the vibrancy of the local economy
- UCC will provide relevant, quality, academic offerings that are delivered in innovative ways that work for current and potential UCC students
- UCC will foster, support, and be known for dynamic and effective learning experiences
- UCC will continually improve in skills acquisition, job preparation, knowledge gains, and teaching efficacy

Career & Technical Education

Purpose:

Career Technical Education (CTE) provides students of all ages with the academic and technical skills, knowledge and training necessary to succeed in the workforce, in future careers, and to become lifelong learners.

Description:

Dean of Instruction: Career & Technical Education: The Dean of instruction for CTE is responsible for establishing, growing, promoting, and sustaining viable educational programs, services, and partnerships within Douglas County. The Dean provides leadership in teaching excellence and student learning with the goal of student success and continuous improvement of CTE programs. UCC Career and Technical Education is committed to listening to local industry and creating a pipeline for jobs in Douglas County.

Apprenticeship: is the link between Umpqua Community College, Oregon Labor and Industries – Apprenticeship Training Division (OLI-ATD), state-registered Training Agents (employers) and state-registered apprentices enrolled at Umpqua Community College for related training. We provide advising services to apprentices for their journeyman training, certificates and applied associate of science degrees. We also oversee compliance with state and federal laws and rules governing apprenticeship for the local apprenticeship committees per language in the Supplemental Services Contract. Revenues from this contract assist with funding staff for Apprenticeship, space rent for the Apprenticeship Training Center and needed equipment and supplies. The mission of the Umpqua Community College – Apprenticeship Program is to progressively maintain and develop labor market driven pre-apprenticeships and apprenticeships to continue to satisfy our internal and external customers. Visit [Apprenticeship](#)

Community & Workforce Training: Community & Workforce Training (CWT) classes help enhance skills for work, engage personal interests and gain valuable safety and health training. CWT offers hundreds of non-credit classes designed to help students get quickly into the workforce via short term training certificates (e.g., Truck Driving CDL), learn to drive (e.g., Driver's Education), train existing workers (e.g., customized training, water quality short school), and obtain a CPR or First Aid certificate (e.g., American Heart Saver). CWT also offers many classes that are fun and allow the community to engage with the college doing relaxing and exciting new things (e.g., wine tasting, cooking, art, crafts, languages, swimming lessons, water Zumba, and much, much, more. Visit [CWT](#)

mainFRAME (Departments of: Machine Learning (AI), Automation, Engineering, Natural Resources, Forestry, Robotics, Apprenticeship, Manufacturing, and Expert Systems). UCC brings together the Computer Science, Forestry, Robotics, Automation, Manufacturing and Machine Learning and Engineering departments under the new umbrella of the mainFRAME. The term mainframe was derived from the large cabinet, called a main frame, that housed the central processing unit and main memory of early computers. Later, the term mainframe was used to distinguish high-end commercial computers from less powerful machines. This name mirrors that history by bringing together many of UCC's most successful programs to create partnerships and adjacencies that will help define future programming at the college. This new structure is designed to support visioning the future of work and industry which is increasingly merging skills across these disciplines. By creating an interdisciplinary department, UCC will serve students with academic and training programs that lead to high wage, high skill professions that exist now and will exist in the future.

Occupational Skills Training and Cooperative Work Experience: Occupational Skills Training (OST) is an organized program of study providing specific vocational skills leading to proficiency in performing actual tasks and technical functions required by certain occupational fields at entry, intermediate, or advanced. CWE takes students beyond the classroom, providing an opportunity to put theory into practice, explore careers and

expand your skills in a real-world work environment. This exciting program allows students to earn a certificate in fields not offered currently at UCC (e.g., veterinarian technician, vintner certificate, wine marketing).

Southern Oregon Wine Institute: The Southern Oregon Wine Institute (SOWI) supports and promotes the Oregon wine industry and enriches the community through seminars, partnerships, research-based training programs, and a wine tasting room offering wines made on site and by other regional wineries. SOWI also provides an incubator winery for startup wineries, provides custom winemaking services, and provides support and advocacy for the Oregon wine industry. Visit [SOWI](#)

STEAM HUB: The Steamhub provides innovative learning opportunities in collaboration with Business and Industry partners that motivate students through project-based learning in the classroom, after school programs, and summer camps. The Steamhub leverages, coordinates, and supports relationships with stakeholders in K-12, Higher Education, Business, industry, and community to bring rigor, relevance, and authentic learning experiences to students in Pre-school through post-secondary education.

2023-24 Objectives

- Grow advisory committees (8 in total) to include all industry in Douglas County
- Create inter-disciplinary learning, certificates and micro-credentials in the mainframe.
- Engage with local K-12 schools and strengthen partnerships
- Increase work-based-learning and on-the-job training programs
- Invest in and grow innovative delivery models that meet the needs of students

General Education & Transfer

Purpose:

General Education and Transfer programs at Umpqua Community College is to enable students to gain meaningful foundational skills and knowledge, develop competencies for employment, and/or continue their collegiate endeavors through sharing of academic knowledge, supportive programs and services, campus activities and basic need support.

Description:

Dean of Instruction: General Education & Transfer: The Dean's role is to support faculty and staff in the fulfillment of the UCC mission by mentoring, evaluating, and providing resources and direction regarding the academic and related activities of the division. In addition, the dean provides leadership of the division and instruction in general at UCC by collaborating with internal and external stakeholders to ensure that our programs are current, vital, and in alignment with the college mission and strategic goals.

Department of Arts & Humanities: Art Gallery, Communication Studies, Music, World Languages, Theater Productions, Visual Arts, English & Writing

Department of Business Administration: Agriculture Management, Business Management, Executive Business Assistant, Marketing, Medical Office Administration, Retail Management

Department of Science, Technology, Engineering and Mathematics: Math, Geology, Biology, Chemistry, Physics, Nutrition Science

Early Childhood and K-12 Education

University Hub & Articulations: Maintain relationships with university partners regarding transfer practices and seek new partnerships. Explore and secure university partners to deliver four-year degree programs to be offered on the UCC articulated with UCC academic programs.

2023-24 Objectives

- Complete a redesign of mathematics curriculum to vastly reduce the scope of developmental courses and supporting student success through corequisites and additional support structures.
- Complete the redesign of writing curriculum to replace developmental courses with corequisite courses, thereby supporting student success in a more efficient manner.
- Begin a partnership with a university to deliver a four-year degree program in teacher education on the UCC campus.
- Explore and secure one additional university partnership for a four-year degree program on our campus
- Move toward full transfer articulation outcomes for UCC students with OICA universities, mirroring the curriculum mapping and transfer work done with Oregon public universities.
- Complete a needs assessment of library and student success services to determine possible improvements and investments to support student success.

Social, Health & Behavioral Sciences

Purpose:

To provide students exceptional education by offering programs that focus on careers that help our society in Social, Health & Behavioral Sciences. While focusing on innovative offerings, high teaching and learning curriculum standards and supporting student success.

Description:

Dean of Instruction: Social, Health and Behavioral Sciences: Serves as an educational leader for our students, staff, and faculty.

Allied Healthcare: Consists of EMS, Paramedic, Dental Assistant, Medical Assistant, Phlebotomy, Registered Nursing, and Nursing Assistant. We offer our students real-world learning in our high technology labs and through our clinical work experiences.

Department of Social & Behavioral Sciences: Comprised of Psychology, Sociology, Political Science, Anthropology, History, Human Services, Criminal Justice, and Paralegal. We train our students how to utilize critical thinking skills, understand human behaviors and help them prepare for careers that improve the quality of life for people throughout the world.

Fire Science: We provide students with quality cognitive and psychomotor skills that will prepare them to be a firefighter and serve to protect others.

Sports, PE, & Health Classes: Provide a foundational course designed to expose students to inter-relations of health and physical fitness.

Medical College Partnerships: Collaboration with many Douglas County partners in the medical field to meet the healthcare needs of our community.

2023-24 Objectives

- Allied Health Care Program expansions
- Updates to the Healthcare labs
- Expand our stackable and micro credential offerings
- Improve overall processes of the college by utilizing innovative software

Adult Education & Career Transitions

Description:

The department of Adult Education and Career Transitions includes the Job Opportunity Basic Skills (JOBS) program located within the Oregon Department of Health and Human Services (DHS) and the Adult Basic Skills (ABS) program with locations at the UCC Woolley Center, UCC South County Campus, and Wolf Creek Job Corps.

Purpose:

Adult Basic Skills (ABS): The UCC Adult Basic Skills program prepares adult students to be college and career ready. Instruction is offered in reading, writing, mathematics, science, social studies, critical thinking, and job skills. We have students participating via our GED®, Skills Review, and English for Speakers of Other Languages (ESOL) programs. Visit [Adult Basic Skills](#)

2023-24 Objectives

- Increase opportunities for students to earn industry-recognized credentials while participating in the ABS program.
- Standardize processes internally and in coordination with main campus partners to ensure a seamless experience for students.
- Redesign GED student orientation to be student-centered and focused on community building among students, staff, and faculty.
- Build ESOL enrollment through marketing and community engagement.

Job Opportunity Basic Skills (JOBS): The UCC Job Opportunities and Basic Skills (JOBS) Program is to help individuals receiving Temporary Assistance for Needy Families (TANF) gain the knowledge and skills necessary to come out of poverty. Students are referred by the Oregon Department of Human Services. JOBS Career Advisors connect students with training and education opportunities that help prepare them for full-time employment. Visit [JOBS](#)

2023-24 Objectives

- Implement a lead Career Advisor Position for the purposes of training and mentoring.

Wolf Creek Job Corps: Job Corps is a no-cost education and vocational training program administered by the U.S. Department of Labor that helps young people ages 16-24 improve the quality of their lives by empowering them to get great jobs and become independent. UCC is under contract with Wolf Creek Job Corps in Glide to provide education services on-site including GED, Adult High School Diploma, ESOL, and Skills Review.

2023-24 Objectives

- Grow enrollment toward pre-pandemic levels.
- Explore opportunities for dual-credit programs in Forestry, Welding, and Language Arts.

Division of Enrollment and Student Services

Purpose:

The Office of Enrollment Management and Student Services guides students through all stages of their college exploration and enrollment journey by working to break down barriers through planned activities, use of data, and quality service. After initial enrollment, the division creates a collaborative and inclusive student-centered environment through providing equitable services and programs that empower students to realize their educational and personal goals.

Description:

Assistant Vice President of Enrollment and Student Services (AVP ESS): The AVP ESS oversees all stages of enrollment and students services, including: onboarding, from initial inquiry to first term of enrollment; developing and implementing the Enrollment Management Plan around recruitment and retention; monitoring key data on enrollment trends and working with faculty and staff to understand that data; working with Special Projects and grants that aid in the success of students from under-privileged populations; and oversees the work of recruiting and admissions, advising, college transitions, financial aid, testing, admissions, life coach, accessibility, life coach, TRIO, and student engagement.

Academic Advising: The Academic Advising department provides guidance and support to empower students as they progress toward their academic and career goals, which includes determining programs of study related to career goals, academic advising, development of Student Educational Plans, and assistance to navigate college processes and timelines. Visit [Advising](#)

ACCESS Services: The ACCESS department fosters the learning process by empowering students to gain the skills needed to attain their academic, personal, and career goals. Essential to our **mission** is fostering a welcoming and affirming environment that honors diversity and values individual and cultural differences.

- Accessibility Services -- coordinates accommodations for students with disabilities and provides campus-wide support to create an inclusive learning environment for *all* students. Visit [Accessibility Services](#)
- Wellness Counseling -- provides equitable mental health services and programs that assist students in achieving their personal and educational goals, case management of students with mental health and behavioral needs, and support to staff and faculty working with students encountering personal and academic crises. Visit [Counseling Services](#)
- Community Support – Currently includes partnerships with Peace at Home Advocacy Center to facilitate the co-location of a confidential CARE advocate on the main UCC campus and with Creating Community Resilience to foster a network of community resources that support students' lives both on and off-campus.
- Success Navigator-provides campus and community resources to students to eliminate barriers to success. This position is the lead for UCC's participation in STEP.

Career Services: Career Services provides career preparation activities and services that assist students in determining their dream career path and how to obtain the educational and job skills to achieve that dream. Visit [Career Services](#)

College Transitions: College Transitions works primarily with high school age students taking college classes, including dual credit, Expanded Options, and those who come out and pay on their own. This work includes getting teachers approved, working with faculty to align curriculum, admitting, and registering students, and doing advising. In addition, College Transitions handles Career Pathways work and some special projects that help students successfully transition into UCC. Visit [College Transitions](#)

Enrollment Advising/Admissions: The Enrollment Advisors process all college admissions, facilitate student orientation, make presentations to the community; and help with all recruitment events. In addition, Enrollment Advisors help students one-on-one through the initial phases of onboarding, so they don't get lost while figuring out placement testing needs, how to access their accounts, financial aid and scholarships, and what major is best for their goal. Visit [Admissions](#)

Financial Aid/Veterans: Office manages all Federal student aid, including grants, loans and work-study programs, State grants, Institutional merit awards and Veteran's educational programs in accordance with College, Federal, and State regulations. Our offices provide quality customer service to students and their families regarding the financial aid and Veteran's education benefit processes by providing information about application procedures, available programs, student eligibility and students' rights and responsibilities. Visit [Financial Aid](#)

Recruitment: The Recruitment Coordinator is the key contact for all campus inquiries, events, college fairs, and campus visits. The Recruitment Coordinator develops strong partnerships with community members and high schools, works to ensure students successfully transition to Academic Advising, and collaborates closely with faculty and staff to promote their programs. Visit [Recruiting](#)

Student Engagement: The department of Student Engagement enhances the educational experience and development of all students through activities which increase student satisfaction, success, retention, and program completion. Student Engagement has administrative responsibility for student government, student activities, student leadership programs and extra & co-curricular programming. This department supports student success through student ambassadors, peer mentors, veterans center, and UCC Scholars. Student Engagement disseminates information related to campus service and activities and support student service functions through the information desk. The office serves as a primary source of information and advice about extra & co-curricular opportunities and campus resources. We assist students in becoming involved in campus life, conduct leadership development programs, provide support to student organizations and their leaders, manage organizational finances, educate students about college policies, advise event planners, and help students put classroom learning into practice through experiential education. Visit [Student Engagement](#)

Testing: The testing center handles all placement tests for incoming students, GED testing, a variety of industry-based exams, ACT testing, LSAT testing, and other testing needed for the community. Visit [Testing](#)

TRIO - Educational Talent Search: UCC's Educational Talent Search is a federally funded TRIO project which provides opportunities for middle and high school students with academic advising, financial literacy, and career, college, and financial aid information while assisting them on their path toward post-secondary education. Visit [ETS](#)

TRIO – Student Support Services - Transfer Opportunity Program: UCC's Student Support Services-Transfer Opportunity Program is a federally funded TRIO project which ensures equitable access to higher education to empower students, increase college retention, graduation, and transfer rates. Visit [TOP](#)

TRIO - Upward Bound: UCC's Upward Bound is a federally funded TRIO project which provides motivational, educational, and cultural enrichment to qualified high school students to prepare them for success in post-secondary education. Visit [Upward Bound](#)

Office of Business Services

Purpose:

The Office of Business Services enhances the educational experience of the college community through exceptional customer service, process improvement, and effective fiscal and resource management. Visit [Office of Business Services](#)

Description:

Chief Financial Officer: provides collaborative financial leadership for the College; ensures the short and long-term fiscal health of the College; oversees the business practices, and ensures that the College utilizes its resources to achieve its education mission and improve institutional effectiveness. The CFO is responsible for oversight of all funds as prescribed by law and college policy and the maintenance of fiscal records.

Accounting and Finance: focuses on management of all aspects of accounting and financial reporting for the College and oversees compliance with administrative rules as well as various federal, state, and agency regulations. It is the primary supervisory and support office for the centralized accounting functions of: general accounting, accounts payable, accounts receivable, student accounts, grant accounting, long-term debt, capital projects, cash and investments, fixed assets, inventory, and travel. Visit [Accounting and Finance](#).

Budget: plans and oversees the activities of the annual and interim budget cycles for internal, external, and capital planning. It facilitates the process of translating the College's academic and administrative plans into budgets utilized for state funding requests, internal allocations and utilization, and execution of the College's strategic goals and objectives. Visit [Budget](#).

Campus Store: sells course materials and supplies to meet the needs of the College. The store offers a variety of apparel, gifts, gift cards, spirit gear, laptops & other technology based items, and a variety of food items. The store is a certified SNAP retailer and accepts EBT cards for qualifying purchases. The department collaborates with students, faculty, and staff to provide materials and services to campus and its community. Visit [Campus Store](#).

Purchasing: provides assistance throughout campus for the acquisition of goods & services with intent to properly steward that public funding entrusted to the College. It ensures compliance with all applicable federal laws, state statutes, and local policies, and guides departments through those different requirements based on mandated dollar thresholds. Visit [Purchasing](#).

2023-24 Objectives

- Enhance the College's sustainability by fostering responsible environment supported by data driven decision making
- Strengthen quality, efficiency and effectiveness of Business Service operations
- Integrate forecasting with strategic planning

Office of Communications & Marketing

Purpose:

Communications & Marketing is the fundamental department to drive strategic communication that reflects UCC's unique offerings to targeted audiences. Resources are focused on establishing the brand foundation, increasing opportunity, focusing promotions with academic priorities, expanding community engagement, and partnering across the College to drive increased completion and transformed lives. Marketing resources support the mission of the college and are aligned to match strategic goals.

Description:

Communications & Marketing: provides strategic communication, brand management, visual identity, and marketing services to help support UCC's mission and strategic goals. The office works as a support entity for all College programs and departments – serving as the primary source for all internal and external communications. Visit [Communications & Marketing](#)

Brand Management: defines the brand architecture, guidelines, templates, messaging, and logos to protect and build the College brand.

Website Management: designing, revising, and maintaining the College website and its associated pages. Work includes a complete website redesign, to provide improved security, accessibility, and modernize user experience.

Digital Marketing: oversees content management, delivery of our success stories, and measurement of marketing initiatives that include website, email, and social media marketing.

Public Information Office: responsible for media relations, managing community perception of the UCC brand, online media (Wikipedia, Niche, College Scorecard), and fulfilling public records requests pursuant to Oregon Revised Statutes, and emergency communications.

Social Media Management: planning, producing, publishing, and distributing content through a variety of multi-media platforms and creative mediums. Strategically selected and produced digital content that supports marketing initiatives, success stories, program-focused projects, and special events are promoted through the College's current social media platforms (Facebook, Instagram, Twitter, LinkedIn, YouTube, and Tiktok).

Graphic Design: provides high-quality visual communications and creative services to meet strategic marketing goals through the design of publications, digital communications, and web and social media sites materials for internal and external audiences.

2023-24 Objectives

- **Establish the brand foundation**

Develop communications that build on the UCC brand identity system launched in 2022, and the umpqua.edu website to be launched in the spring of 2023. With the new website and CRM in place, establish metrics that drive quality brand impressions that align with our number one target audience's desires, goals, and preferences across all touchpoints; with the goal to deliver quality services from the first step onto campus to graduation, and throughout to alumni status and beyond.

- **Increase opportunity**

Further align Marketing to Admissions activities. Explore, identify, and develop markets to generate an increase in enrollment and graduation. Starting with the current student base and reinforcing the message of opportunities for transfer, certificate, or degree

completion is the marketing priority, and has the lowest cost to the marketing budget. For prospective students, build messaging and brand experience into recruitment activities that extend throughout Douglas County and beyond. Complement admissions activities (phone, text, email), with coordinated print, digital, and email marketing.

- **Focus promotions**

Deliver marketing that supports innovative academic programming to match market interest and employer needs. This includes producing communications on short-term and alternative delivery academic programs in key fields. Establish communications that inspire our student base as UCC works to build on the success of our learning services to illuminate pathways to completion. Prioritize areas of focus and produce materials that align to reaching the desired audience.

- **Expand through community**

Engage the public and community to continue the momentum for future building of its vibrant campus programs in theatre, music, art, wine, personal enrichment, and professional development opportunities. Promote campus resources: living/learning opportunities, Swanson Amphitheater, Centerstage, Jacoby, Art Gallery, Paul Morgan Observatory, and the Danny Lang Center.

Office of Human Resources

Purpose:

The office of Human Resources embodies the spirit of Umpqua Community College's vision and values of learning, service, and innovation by providing excellent service to the campus and community. HR's purpose is to retain, support, attract, and develop a positive and diverse team of talented people creating a vibrant and inclusive student-focused environment.

Description

Executive Director of Human Resources: This position reports directly to the President and supports the institution by fostering growth through the development of a full range of human resources programs. The Executive Director of Human Resources leads the Human Resources team to provide services in alignment with the policies, procedures, and practices of the College to ensure compliance with all applicable laws, regulations, and labor contracts. These areas of responsibility include planning, employee recruitment, benefits, leave management, compensation, payroll, collective bargaining agreements, employment contracts, job classification, staff development, disciplinary actions, affirmative action/equal employment opportunities, employee and labor relations, complaint investigations, and Title IX compliance.

Human Resources Systems & Benefits Coordinator: This position is responsible for the office management of the Human Resources Department. In addition to the administration of employee benefits, this position serves as a resource for all employees and industry partners. This position works closely with the Executive Director of Human Resources to provide support and leads the technical aspects of the department.

Compliance Officer: This position is charged with ensures the College maintains compliance with federal, state, and local agencies and initiatives, governing and impacting college operations. Areas of compliance include, but are not limited to, Title IX, Civil Rights, mandatory training, drug and alcohol abuse prevention, and cultural competence. This role supports the advancement of a safe and inclusive campus climate.

Human Resources Recruitment & Onboarding Specialist: This position is responsible for recruiting and onboarding new employees ensuring that vision and values of the College are at the core of these efforts. Using a lens of diversity and inclusion, this position supports the campus community by ensuring all legal hiring practices are adhered to and that candidates who best embody student focus, learning, and innovation are identified and recruited.

Payroll Manager: This position prepares and summarizes the College's payroll ensuring all wage and hour laws are followed. Included in these responsibilities are the preparation of federal, state, and other agency reports (i.e., PERS, SAiF).

2023-24 Objectives

- Improve process for efficiency and accuracy.
- Update Policy in accordance with applicable laws & regulations.
- Update HR team development with vital up-to-date training.
- Implement enhanced onboarding process.
- Reimagine hiring process.

Office of Facilities and Security

Purpose:

The mission of Facilities Services is to enrich our community by providing a safe, welcoming, and well-maintained campus. Facilities works in concert with the Faculty and Staff using exceptional customer service to support the transformation of lives. Visit [Facilities and Security](#)

Description:

Director of Facilities & Security: The Director's duties and responsibilities are to be a good steward of college resources, to provide a safe, comfortable, clean and resourceful environment for student success. The Director is responsible for conducting business in a professional manner in which UCC's community of student, staff, and faculty can be proud. Duties entail oversight and management of maintenance of buildings, new construction, remodels, grounds maintenance, janitorial services, special events, transportation, mail delivery, and campus security.

Building & Grounds Maintenance: The duties of our Grounds Keeping and Maintenance Staff is to represent the Facilities department in a professional manner with workmen-like precision and skill. These skilled professionals maintain campus through a variety of processes, which include but are not limited to Preventative Maintenance schedules, assessment of capital forecasting, and a work-order system. Maintenance and Grounds work directly with the Director of Facilities to offer expertise in the decision-making process.

Custodial: The duties of our Custodial Staff is to represent the Facilities department in a professional manner with workmen-like precision and skill. Custodial Services primary focus is to provide a safe, clean, and comfortable work and learning environment.

Mail: The duties of the Mail Clerk position are to serve as the primary resource for all mail, shipping, receiving, and delivery services. The Mail Clerk works with the Director of Facilities and the Facilities Assistant to ensure the college complies with Federal Mailing Laws.

Security: The primary responsibility of an Umpqua Community College Security Guard is to promote a safe environment for students and staff. Campus Security is responsible for locking and unlocking buildings, gates and monitoring the camera system around the college campus. Campus Security also coordinates the alarming and unlocking of buildings and classrooms for campus personnel. We also conduct safety drills around campus that includes, lockdown drills, fire drills, earthquake drills etc. Campus security works 24 hours a day, seven days a week.

2023-24 Objectives

- Update Facilities Master Plan
- Enhance a safe comfortable work environment
- Support facility improvements
- Provide professional development opportunities
- Improvements on Teaching and Learning (Library) Center Building
- Installation of Electric Vehicle Charging Station

Office of Information Technology

Purpose:

The Office of Information Technology provides the technological infrastructure that supports learning, administrative operations, and student success within a professional customer service-oriented experience. Visit [Information Technology](#)

Description:

Director of Information Technology: The Director of Information Technology is responsible for all internal and external technological systems that serve the stakeholders of the College. The Director recommends college policies and procedures regarding technology and the use of technology; ensures new and continued availability of up-to-date IT systems that are dependable, responsive, and fully supports the internal and external needs of the College; and works closely with the College leadership team to lead the department through strategic and operational issues toward the success of the mission and goals of the College.

End User Support: Computer Technologists are responsible for the technical support of faculty, staff, and students computing needs by providing assistance via the ticketing software, phone, email and face to face interactions with users. All technology on campus is supported via the end user support.

Enterprise Information Systems: Responsible for the programming and support functions associated with Banner and other enterprise applications. Maintenance of the databases and servers required to process enterprise applications.

Network & Systems Administration: Responsible for installing, maintaining and upgrading any software or hardware required to efficiently run a computer network. The IT network may extend to a local area network, wide area network, the Internet and Intranet. Network Administrators engage in high-level technological support, such as maintaining network hardware and software equipment, and monitoring equipment to ensure overall network operations and configure the authorization and authentication of individuals or groups who access network resources. They also are responsible for the phone infrastructure applications, and support. They also are responsible for servers required for non-enterprise applications and the security of our technology on campus.

Project Management: Project coordinator is responsible for the management of multiple projects and required documentation. The Project Coordinator works in a team environment and may function as a scrum master in iterative situations.

2023-24 Objectives

- Automate adjunct faculty load & compensation
- Constituent Relationship Management tool
- Ellucian experience portal
- Transition from paper forms to smart electronic forms

Office of Athletics and Events

Athletics

Purpose:

The Department of Athletics builds Champions; champions in the classroom, champions in the community and champions in competition.

- A Champion enthusiastically embraces their role in serving the community of Douglas County, while striving to represent them with excellence at all times
- A Champion puts uncommon effort into the common task because we understand that daily victories precede long-term success in academics, athletics and in building relationships
- A Champion understands that choice, not chance determines your destiny and is committed to making the correct choices to fulfil their academic and athletic goals

Description:

Varsity Athletics: The Department of Athletics includes the following varsity sports that provide an opportunity to link potential students to an activity while attending UCC: Men's and Women's Basketball, Volleyball, Men's and Women's Wrestling, Cross Country, Track and Field, Obstacle Course Racing, eSports, Women's Soccer and Baseball. This includes, but is not limited to recruitment and retention, academic advising and career services. Visit [UCC Athletics](#)

Development/Fundraising: The Department of Athletics focuses on a diverse fundraising plan that supports the mission and strategic plan of UCC. Visit [Athletic Fundraising](#)

Community Service: The Department of Athletics Champions in the Community program supports the mission of UCC by providing opportunities for our student athletes to service the communities and populations of Douglas County. Visit [Athletic Community Support](#)

2023-24 Objectives

- Monitor our new academic program for enrollment and success
- Adding new athletic program to help fulfill our strategic plan of increasing enrollment and opportunities for local students to participate in athletics while attending UCC. Maintaining steady, healthy, growth in support of the mission of UCC
- Continuing to enhance all fundraising efforts to expand and develop a partially self-sustaining model for the Department of Athletics while providing an improved experience for all student athletes
- Develop new partners for our Champions in the Community service platform to better serve our community
- Shore up internal protocols for each sport and department to ensure compliance with state, federal, NWAC and NJCAA policies

Events

Purpose:

The Department of Events at Umpqua Community College provides top-level venues for events for the people of Douglas County.

UCC Events serves K-12, non-profit, for-profit, governmental, corporate and strategic partners, as well as the general public through the provision of event spaces for public uses and the holding of various events for public consumption. Visit [Events](#)

UCC Events is committed to providing the best possible venues for all events, as well as top-notch customer service for our campus, constituents, and community.

Description:

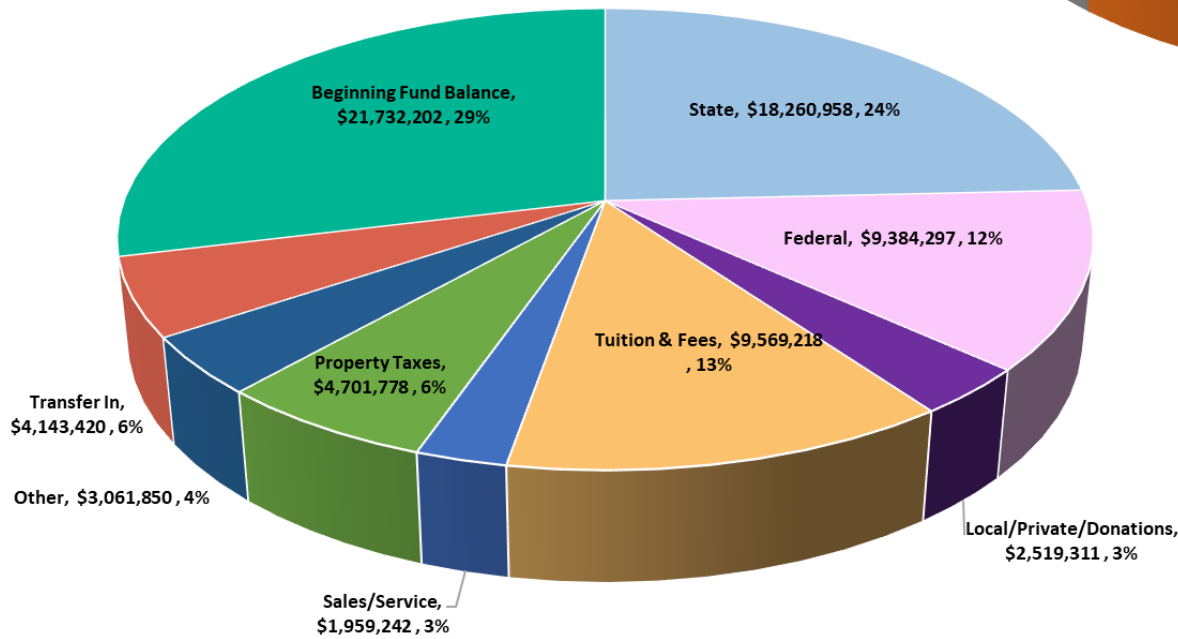
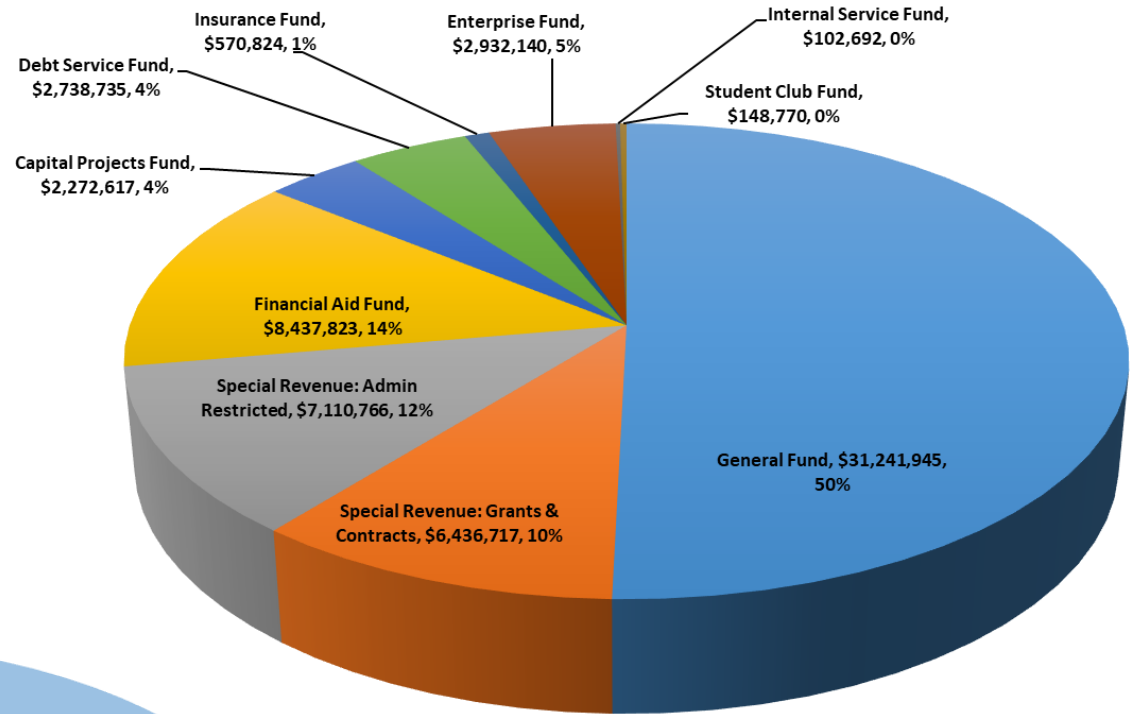
The UCC Department of Events includes all venues associated with the campus of Umpqua Community College, including but not limited to: Jacoby Auditorium, The Danny Lang Center and Swanson Auditorium. The Department of Events also includes all events that are associated with the UCC Department of Athletics, including of famous venues.

2023-24 Objectives

- To continue to refine the pricing structure for all UCC Events as well as the internal protocols for reservations through estimates and invoicing.
- Building a part-time labor pool to ensure the proper amount of staffing for all internal and external events.
- Streamlining and putting into place a protocol for all internal/sponsored events
- Completing an audit on Jacoby Auditorium, as well as Swanson Amphitheater and beginning the renovation/upgrading of the sound and lighting in both venues.
- Completing a year end revenue audit to build a self-sustaining event model

2023-24 All Fund Budget Summaries

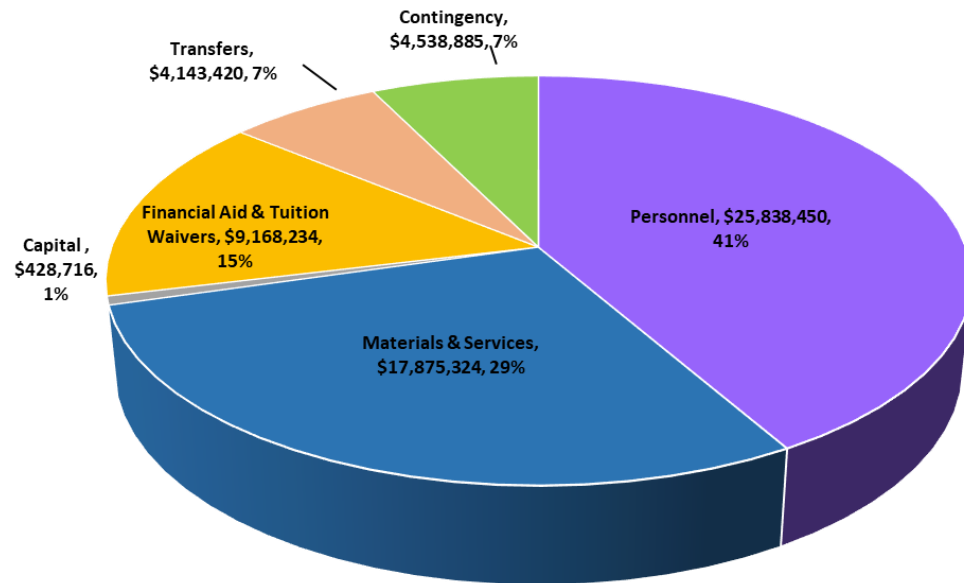
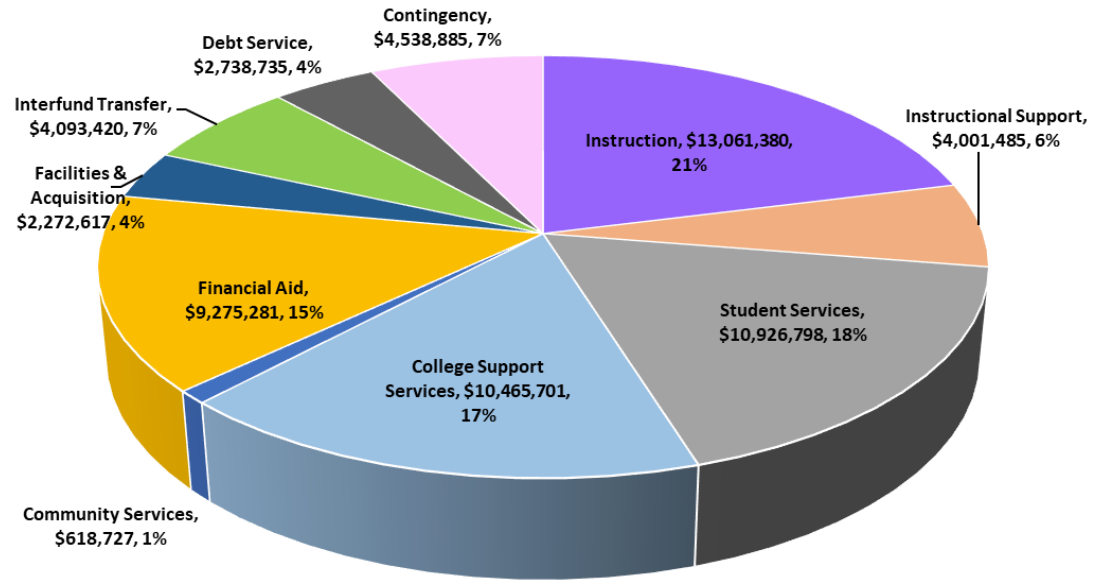
TOTAL BUDGET: ALL FUNDS	
General Fund	\$31,241,945
Special Revenue: Grants & Contracts	\$6,436,717
Special Revenue: Admin Restricted	\$7,110,766
Financial Aid Fund	\$8,437,823
Capital Projects Fund	\$2,272,617
Debt Service Fund	\$2,738,735
Insurance Fund	\$570,824
Enterprise Fund	\$2,932,140
Internal Service Fund	\$102,692
Student Club Fund	\$148,770
Total Appropriations All Funds	\$ 61,993,029
Unappropriated and Reserve Amounts, All Funds	\$ 13,339,247
Total Adopted Budget	\$ 75,332,276



Revenues by Major Type	
State	\$ 18,260,958
Federal	\$ 9,384,297
Local/Private/Donations	\$ 2,519,311
Tuition & Fees	\$ 9,569,218
Sales/Service	\$ 1,959,242
Property Taxes	\$ 4,701,778
Other	\$ 3,061,850
Transfer In	\$ 4,143,420
Beginning Fund Balance	\$ 21,732,202
	\$ 75,332,276

APPROPRIATED EXPENDITURE FUNCTIONS

Instruction	\$13,061,380
Instructional Support	\$4,001,485
Student Services	\$10,926,798
College Support Services	\$10,465,701
Community Services	\$618,727
Financial Aid	\$9,275,281
Facilities & Acquisition	\$2,272,617
Interfund Transfer	\$4,093,420
Debt Service	\$2,738,735
Contingency	\$4,538,885
Total Appropriated Functions	\$61,993,029



APPROPRIATED EXPENDITURE CATEGORIES

Personnel	\$25,838,450
Materials & Services	\$17,875,324
Capital	\$428,716
Financial Aid & Tuition Waivers	\$9,168,234
Transfers	\$4,143,420
Contingency	\$4,538,885
Total Appropriated Expenditures	\$61,993,029

All Fund Resource Summary

The four-year summary of all fund revenues shows a drastic increase from FY21 to FY22 due in large part to Pension Obligation Bonds, Series 2021. The limited Tax Pension Obligation Bonds were issued and transferred to the State of Oregon Public Employees Retirement System to cover a portion of the College's share of the cost sharing plan's unfunded actuarial liability. Lesser increases were realized in state support, federal grants and contracts and property taxes.

FY23 shows an increase in state grants due to Future Ready awards and STEAM grants and a decrease in Federal funding as HERFF funding has ended. Tuition and Fees is budgeted at an increase due primarily to the projection of enrollment growth as operational restrictions from the pandemic have been removed, the implementation of new programs and recruiting efforts.

State support is projected to increase in FY24 as a result of the Governor's proposed biennium budget. Grants and contracts are projected to decrease as large grants are spent out and term June 30, 2023.

Other revenue sources have fluctuated over the years as they are directly impacted by enrollment in both credit and non-credit courses and trainings, donations and interest rates.

RESOURCE DESCRIPTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	13,192,969	19,715,081	23,512,897	21,732,202	21,732,202
REVENUES					
State Support	13,045,645	14,102,970	14,304,085	14,986,694	14,986,694
State Grant & Contracts	3,581,527	3,120,730	5,366,178	3,274,264	3,274,264
Federal Grant & Contracts	12,356,337	14,581,756	11,495,621	9,384,297	9,384,297
Local/Private Grant & Contracts	1,497,208	1,264,029	3,424,785	2,501,671	2,501,671
Tuition	5,550,197	5,180,550	5,831,320	5,699,832	5,699,832
Fees	3,669,179	3,609,192	3,829,833	3,869,386	3,869,386
Donations	566,164	130,162	17,200	17,640	17,640
Indirect Cost Revenue	225,337	266,368	130,000	200,000	200,000
Miscellaneous Income	429,923	1,030,505	1,025,524	1,087,584	1,087,584
Interest	103,291	172,605	78,600	312,000	312,000
Sales/Service Revenue	925,680	865,800	1,366,460	1,959,242	1,959,242
Intra College Sales	56,195	80,143	85,000	89,692	89,692
Bond Proceeds	-	18,941,158	-	-	-
PERS Adjustment	-	-	1,332,308	1,372,574	1,372,574
Estimated Property Taxes Current	-	-	4,351,700	4,531,778	4,531,778
Taxes Collected in Year Levied	4,033,620	4,217,349	-	-	-
Prior Property Taxes	259,912	176,328	170,000	170,000	170,000
TOTAL REVENUES	46,300,215	67,739,644	52,808,614	49,456,654	49,456,654
Transfers In	2,663,386	3,139,629	5,210,340	4,143,420	4,143,420
TOTAL RESOURCES	62,156,570	90,594,355	81,531,851	75,332,276	75,332,276

All Fund Requirement Summary

In coordination with the increase in revenue in FY22, requirements were also greatly impacted by the Pension Obligation Bonds, Series 2021. Additionally, in FY22, the college returned to full campus operations as the Covid-19 restrictions were lessened resulting in an increase in personnel and financial aid and tuition waivers as our enrollment began to slowly increase.

FY23 requirements remain increased as the college invests in technology infrastructure/digital transformation, student housing and personnel through cost-of-living increases, additional positions related to strategic priorities and grant and contract operations.

FY24 requirements are projected to decrease when compared with FY23. This is due primarily to the large housing investment in FY23 as well as budgeting a personnel vacancy in FY24 (more information can be found in the General Fund Requirements).

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
REQUIREMENT DESCRIPTION					
Personnel Services & Fringe Benefits	19,071,331	20,886,229	26,350,812	25,838,450	25,838,450
Materials & Services	12,572,143	29,237,434	22,218,168	17,875,324	17,875,324
Capital Outlay	827,208	216,282	370,263	428,716	428,716
Financial Aid - Tuition Waivers	7,302,621	9,649,220	10,333,776	9,168,234	9,168,234
Transfers Out	2,663,386	3,139,628	5,210,340	4,143,420	4,143,420
Operating Contingency	-	-	2,479,189	4,538,885	4,538,885
Sub-Total	42,436,689	63,128,793	66,962,548	61,993,029	61,993,029
Reserve/Unappropriated Ending Fund Balance	-	-	14,569,303	13,339,247	13,339,247
Ending Fund Balance	19,719,881	27,465,561	-	-	-
TOTAL REQUIREMENTS	62,156,570	90,594,355	81,531,851	75,332,276	75,332,276

General Fund Resources

General Fund Resources are budgeted at \$37.1 million. The General fund resources include three primary sources of revenue: *state appropriations, tuition and fees, and property taxes.*

The budget is based upon a projected *state* Community College Strategic Fund (CCSF) *appropriation* of \$749 million with estimated \$14.99 million allocated to the College for the fiscal year 2024. At this time the CCSF is unknown and will likely not be voted on by the legislature until late summer or fall of calendar year 2023. The College has established the fiscal year 2024 (FY24) budget using the Governor's proposal of a 6.4% increase to CCSF for the 2023-25 biennium.

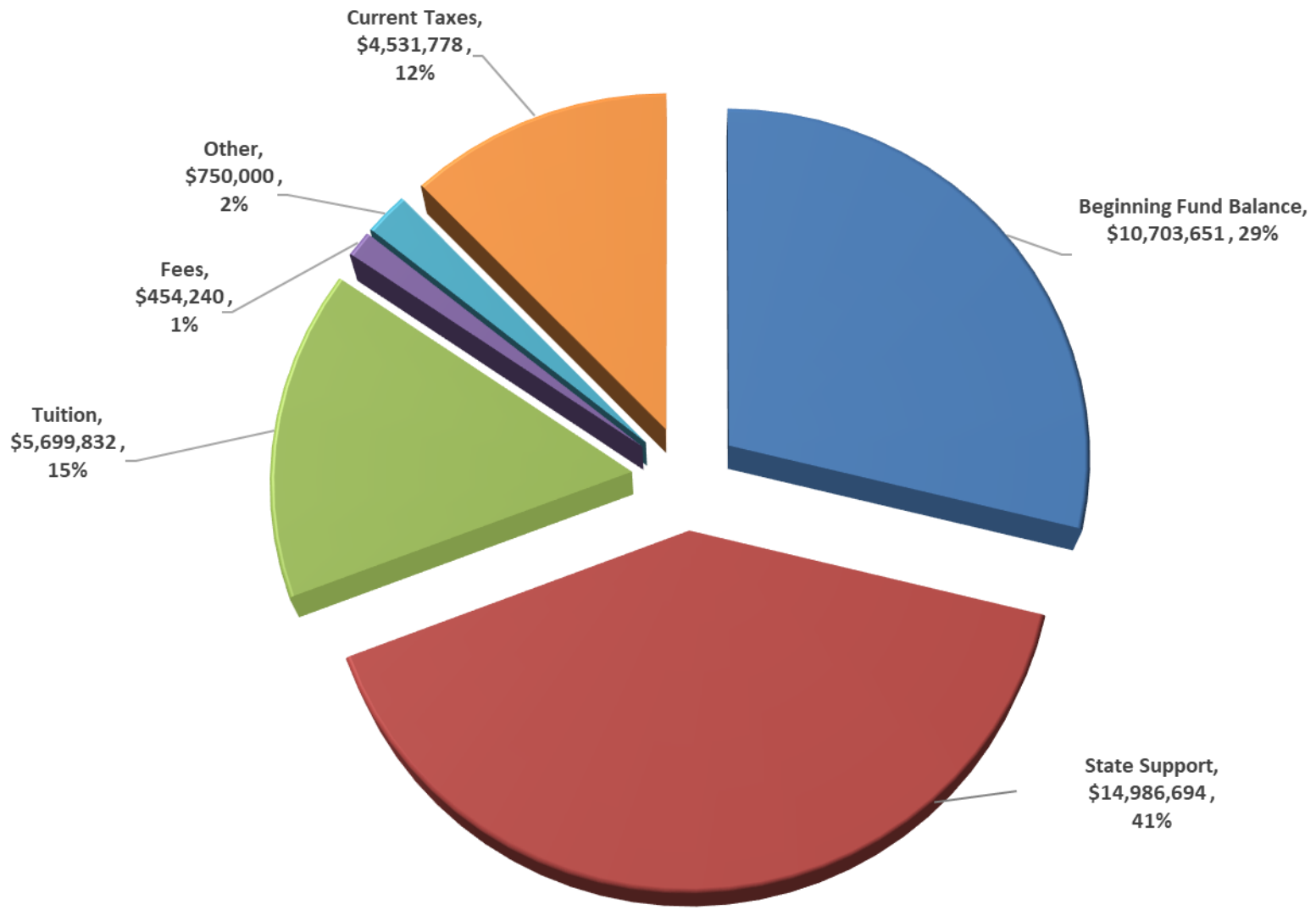
Budgeted *tuition and fees* revenues are \$6.1 million, reflecting an adjusted enrollment projection, as we have not yet reach pre-pandemic numbers. The FY24 tuition and fee revenue reflects a 9% increase in student enrollment and a 4% increase in credit hours above projected actuals for the current year. The College adopted a 3-year tuition guarantee model that took effect in FY23, guaranteeing students who are enrolled in a minimum of 12 credits per term, the tuition rate upon admission for up to 3-years. Effective July 1, 2023 the tuition rate is set at \$115 per credit for new students. Additionally, the college has made adjustments to fees by eliminating the graduation application fee for all students, eliminating the per term registration fee for full-time students and making it fully refundable for part-time students. The College continues to be committed to providing quality education offerings to our students by strengthening dual enrollment courses with high schools, investing in new programs that center on family supporting wage jobs and increasing metrics associated with credential completion.

The College anticipates receiving \$4.5 million in current *property taxes* for the 2023-2024 fiscal year, representing 12% of the operating resources of the College. Though steady and predictable, property taxes are subject to statutory limitations that do not allow for local government control of revenue generation. Measure 50 established permanent tax rates for all local districts and limited future growth to the lower of real market value or assessed value not to exceed 3% increase per year. Local governing boards no longer have the ability to adjust levy rates. For the College, the permanent tax rate has been set at 0.4551 per \$1000. Despite the impact of the pandemic, collection rates on property taxes are expected to see minimal decline in the service district.

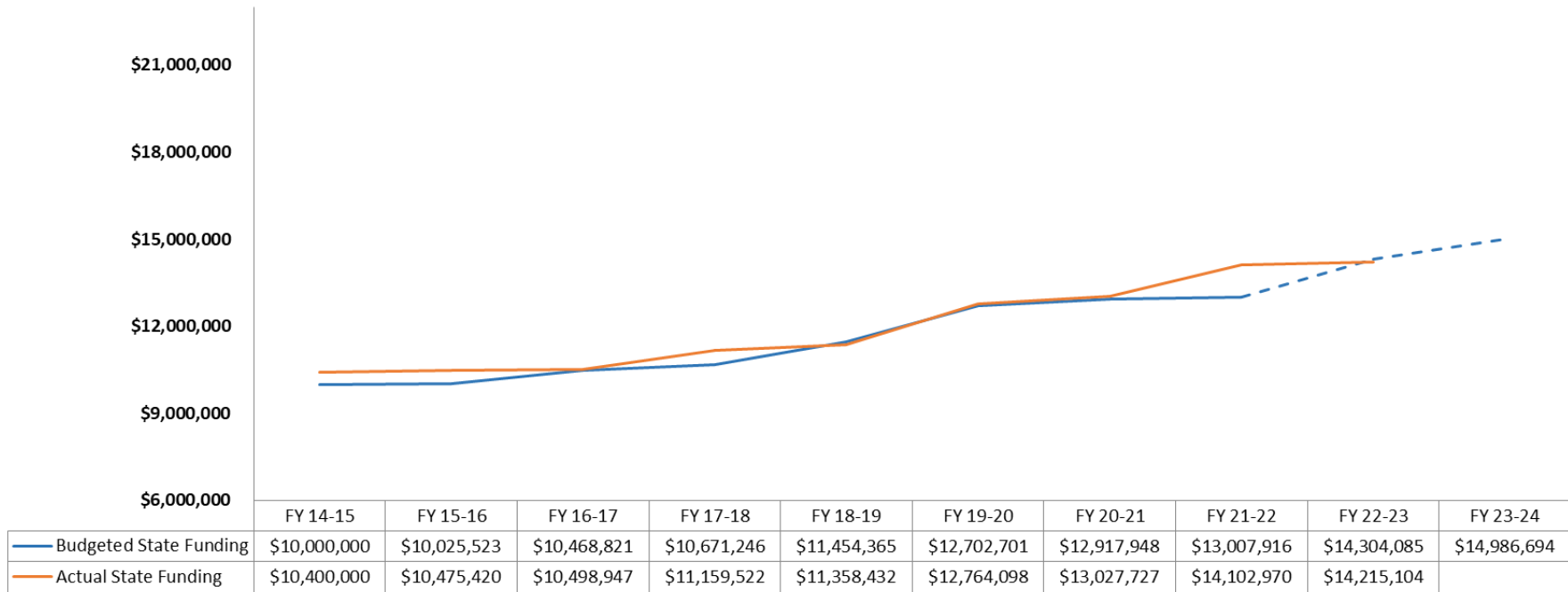
General Fund Resources

RESOURCE DESCRIPTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	6,888,547	11,627,142	12,975,715	10,703,651	10,703,651
REVENUES					
State Support	13,027,727	14,102,970	14,304,085	14,986,694	14,986,694
Federal Grant & Contracts	1,281,106	837,827	-	-	-
Tuition	5,550,197	5,180,550	5,831,320	5,699,832	5,699,832
Fees	510,845	495,062	501,610	454,240	454,240
Indirect Cost Revenue	225,337	266,368	130,000	200,000	200,000
Miscellaneous Income	79,322	57,538	32,240	30,000	30,000
Interest	90,512	97,879	74,000	300,000	300,000
Estimated Property Taxes Current	-	-	4,351,700	4,531,778	4,531,778
Taxes Collected in Year Levied	4,033,620	4,217,349	-	-	-
Prior Property Taxes	259,912	176,328	170,000	170,000	170,000
TOTAL REVENUES	25,058,577	25,431,871	25,394,955	26,372,544	26,372,544
Transfers In	75,000	75,000	75,000	50,000	50,000
TOTAL RESOURCES	32,022,125	37,134,012	38,445,670	37,126,195	37,126,195

General Fund Resources



General Fund Resources – State Support FY 2015 – 2024



General Fund Requirements

General Fund Requirements decreased 1.7% compared to fiscal year 2022-23 budget due primarily to budgeting an averaged personnel vacancy rate. UCC has realized an average vacancy rate of 5% over the last 5 years, including this in the budget allows the College to innovate in key areas. Transfers to investments in physical and technology infrastructure and strategic plans are budgeted and will only be made if resources are available. Personnel costs remain the largest piece of the institution's operations at 82%. Financial Aid -Tuition Waivers have been adjusted to reflect the actual spending trend.

Transfers Out reflect the transfers of resources to other funds for items such as debt service payments, insurance, contractual professional development for faculty and classified staff, and capital fund maintenance and housing remodel, as well as funding reserves designated for future deferred maintenance, strategic investments, and technology infrastructure investments.

Operating contingency and reserves are budgeted at \$9.45 million. The College established a targeted reserve policy of 20% of operating annual budgeted costs to provide adequate cash flow, continuity in service delivery, support the college's overall financial position and bond rating, and to prevent the need for costly short-term borrowing. In addition, the College established a General Fund contingency of no less than 5% of the annual operating budget to allow for one-time unanticipated costs or emergencies that arise during the budget year. The established budget meets the requirement of the policy and the direction of the Board of preserving the fund balance. Due to the uncertainty that the College faces in recovering from the impacts of the pandemic and the national rise in inflation, UCC has elected to retain additional reserves to ensure sustainability and to respond to the needs of the institution in the coming years.

General Fund Significant Budget Modifications

As the College settles into restructuring, many budgets are combined or adjusted to increase operating efficiencies. Some budgets will have increased, decreased or no funding for FY24 as funds are allocated elsewhere in support of reorganization and strategic priorities.

General Fund Requirements				
Instruction				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Adult Basic Education	278,137	165,579	-40%	Moved two full-time support positions to Academic Development budget
Apprenticeship	231,263	232,053	0%	
Art	209,773	227,789	9%	
Automotive	167,646	171,531	2%	
Business	894,390	840,669	-6%	
Career Academy	-	68,547	100%	New budget in FY24, FY23 fully grant funded
Certified Medical Assistant	-	9,326	100%	New program budget in FY24
Community Ed	184,085	272,038	48%	Reallocating director salary back to this budget from Admin. Restricted Fund. Added catalog advertising budget from Communications & Marketing.
Communication Studies	148,253	158,443	7%	
Computer Info Systems	292,847	311,613	6%	
Criminal Justice	46,412	43,643	-6%	
Dental Assisting	167,651	157,991	-6%	
Early Childhood Ed	58,890	56,083	-5%	
Education	21,892	19,286	-12%	Budgeting estimated part-time faculty need
EMT	387,304	312,888	-19%	Budget was increased for 1 year to add temporary position
Engineering	120,448	221,305	84%	Full-time position to be filled in FY24
English	609,826	618,343	1%	
Extra Sections	51,557	51,727	0%	
Fire Science	43,104	63,289	47%	Adjusted to include all ES classes previously split with EMT
Foreign Language	116,863	123,530	6%	
Forestry	86,530	104,521	21%	Adjusted for full-time faculty for full year
History	138,610	94,004	-32%	Replacement of full-time faculty retiree
Human Services	102,995	101,708	-1%	
Instructional Stipends	460,379	461,886	0%	
Job Corps	275,934	268,578	-3%	
Journalism	57,975	60,024	4%	
Learning Skills Center	17,577	-	-100%	Labor moved to Math, English and Social Science budgets
Math	766,777	750,365	-2%	
Mechatronics	-	94,905	100%	New program budget in FY24
Music	193,574	195,121	1%	
Nursing	872,032	835,430	-4%	

General Fund Requirements				
Instruction				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Paralegal	158,498	169,446	7%	
Phlebotomy	-	3,938	100%	New program budget in FY24
Physical Ed	446,602	371,433	-17%	Budgeted part-time in place of full-time retiree
Science	968,736	872,164	-10%	full-time faculty position moved to Forestry
Small Business Management	105,608	89,168	-16%	Budgeted for 50% of both full time positions
Social Science	366,207	408,509	12%	Reallocation of full-time faculty salary
Theater	99,222	102,281	3%	
Viticulture and Enology	31,954	32,342	1%	Restructure and move winery operations to new Winery Management budget
Welding	252,670	249,807	-1%	
Budget Holding	-	(460,529)	100%	Budget holding cost center for budget/finance use - personnel vacancies
Total	9,432,221	8,930,774	-5%	

General Fund Requirements				
Instructional Support				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Academic Development	207,558	350,399	69%	Two full-time positions moved from Adult Basic Ed. Budget
Academic Support	144,464	330,668	129%	Includes two positions currently held for review and identified area of need
Adjunct Faculty Staff Develop.	4,000	4,000	0%	
College Transitions	16,775	-	-100%	Budget moved to Student Support function - Early Learning
Dean of Career & Technical Ed	119,381	138,012	16%	Budgeting personnel for full year
Dean of General Ed & Transfer	128,890	139,612	8%	Budgeting personnel for full year
Dean of Social, Health and Behavioral Science	196,274	154,217	-21%	Moved contracted expense to Teaching and Learning budget
Director of Allied Healthcare	83,604	254,577	205%	Budgeting for two full-time positions for full year
Institutional Effectiveness	255,250	239,400	-6%	
Library	374,510	384,708	3%	
Sabbatical	23,539	23,616	0%	
Vice President Academic Services	303,090	318,681	5%	
Budget Holding	-	(109,309)	100%	Budget holding cost center for budget/finance use - personnel vacancy
	1,857,335	2,228,581	20%	

General Fund Requirements				
Student Services				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Academic Advising	700,844	735,034	5%	
Accessibility Services	130,451	116,491	-11%	Rehire of vacated position
Baseball	174,373	180,195	3%	
New Athletic Team	-	24,200	100%	Holding budget for proposed new sports team
Commencement	13,000	13,000	0%	
Cross Country	11,385	11,385	0%	Inflation increase for travel
Diversity, Equity, Inclusion	7,852	5,852	-25%	Reduced travel
E-Sports	26,997	26,997	0%	
Early College	76,535	86,397	13%	Budgeting for full year
Enrollment Management	223,664	287,781	29%	Inlcudes portion of personnel being absobred from grant funding
Financial Aid	505,621	582,348	15%	Budgeting for full-time position previously held
General Athletics	364,624	377,991	4%	
Men's Basketball	34,960	35,531	2%	
Men's Wrestling	75,180	76,903	2%	
Obstacle Course Racing	23,681	23,721	0%	
Registration & Records	397,253	403,694	2%	
Student Housing Director	92,681	95,469	3%	
Student Services Support	7,000	5,500	-21%	
Teaching & Learning	118,120	53,974	-54%	Moved contracted service from Dean of SHBS budget and budgeted construction match as a transfer out in FY24
Testing	76,757	78,573	2%	
Track & Field	135,182	139,272	3%	
Vice President Student Services	206,588	216,245	5%	
Wellness Counselor	110,170	114,174	4%	
Women's Basketball	25,316	25,316	0%	
Women's Soccer	29,747	36,197	22%	Increased materials and services to full need
Women's Volleyball	23,208	41,528	79%	Moved materials and services from fee budget
Women's Wrestling	75,181	76,903	2%	
Budget Holding	-	(171,328)	-100%	Budget holding cost center for budget/finance use - personnel vacancy
	3,666,370	3,699,343	1%	

General Fund Requirements				
College Support				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Accounting & Finance	700,618	807,081	15%	Budgeting for full staffing in FY24
Administrative Planning	10,000	10,000	0%	
Board of Education	16,300	5,700	-65%	Decrease - no board elections
Campus Events	7,400	12,400	68%	Add budget for guest presenter
Campus Technology	25,000	25,000	0%	
Chief Financial Officer	360,839	372,371	3%	
College Membership Dues	70,000	70,000	0%	
Communications & Marketing	483,432	427,513	-12%	Full-time position moved to Information Technology budget
Compliance	96,311	-	-100%	Combined with Human Resources budget
Emergent Need Personnel	18,197	18,257	0%	
Employee Wellness	2,000	2,000	0%	
Events	82,109	25,694	-69%	Moved full-time position to enterprise fund
Foundation	37,905	38,529	2%	
Grants	117,948	108,399	-8%	
Human Resources	535,826	591,495	10%	Combined Compliance budget
Information Technology	1,365,657	1,435,365	5%	
Legal and Auditing	217,200	193,200	-11%	Reduced legal need
Liability Insurance	275,170	300,679	9%	
Mail Room	67,300	69,074	3%	
Payroll	155,155	148,900	-4%	
Phones	71,500	71,500	0%	
President's Office	431,512	451,193	5%	
Professional Development	9,000	141,715	1475%	Travel and professional development has moved from individual department budgets to this budget. All administrative travel and PD will now be aligned directly with the strategic doing plan and run through a centralized process.
Purchasing	102,057	102,697	1%	
Security	426,847	357,172	-16%	Adjust to reflect needed personnel
Technology Infrastructure	500,000	300,000	-40%	Partial budget moved to transfers to support ongoing cost of implemented software
Tuition Waivers - Staff	100,000	110,000	10%	Increase to support increased use
Website Content & Design	200,000	50,000	-75%	Budget reduced for maintenance need
Budget Holding	-	(214,969)	100%	Budget holding cost center for budget/finance use - personnel vacancy
	6,485,283	6,030,965	-7%	

General Fund Requirements				
Financial Aid				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Tuition Waivers - Student	735,000	837,458	14%	Increase to match estimated need
	735,000	837,458	14%	

General Fund Requirements				
Plant & Maintenance				
Department	Fiscal Year 2022-2023 Adjusted Budget	Fiscal Year 2023-2024 Approved Budget	% Change (+/-)	Explanation of changes in budget greater than 10%
Custodial Services	643,272	656,280	2%	
Director of Maintenance, Buildings & Grounds	217,678	204,160	-6%	
Maintenance of Buildings	513,176	461,513	-10%	Moved position to Maintenance of Grounds
Maintenance of Grounds	103,940	175,186	69%	Moved position from Maintenance of Buildings
Utilities and Rents	497,380	493,580	-1%	
Winery Management	115,464	118,102	2%	
Budget Holding	-	(66,791)	100%	Budget holding cost center for budget/finance use - personnel vacancy
	2,090,910	2,042,031	-2%	

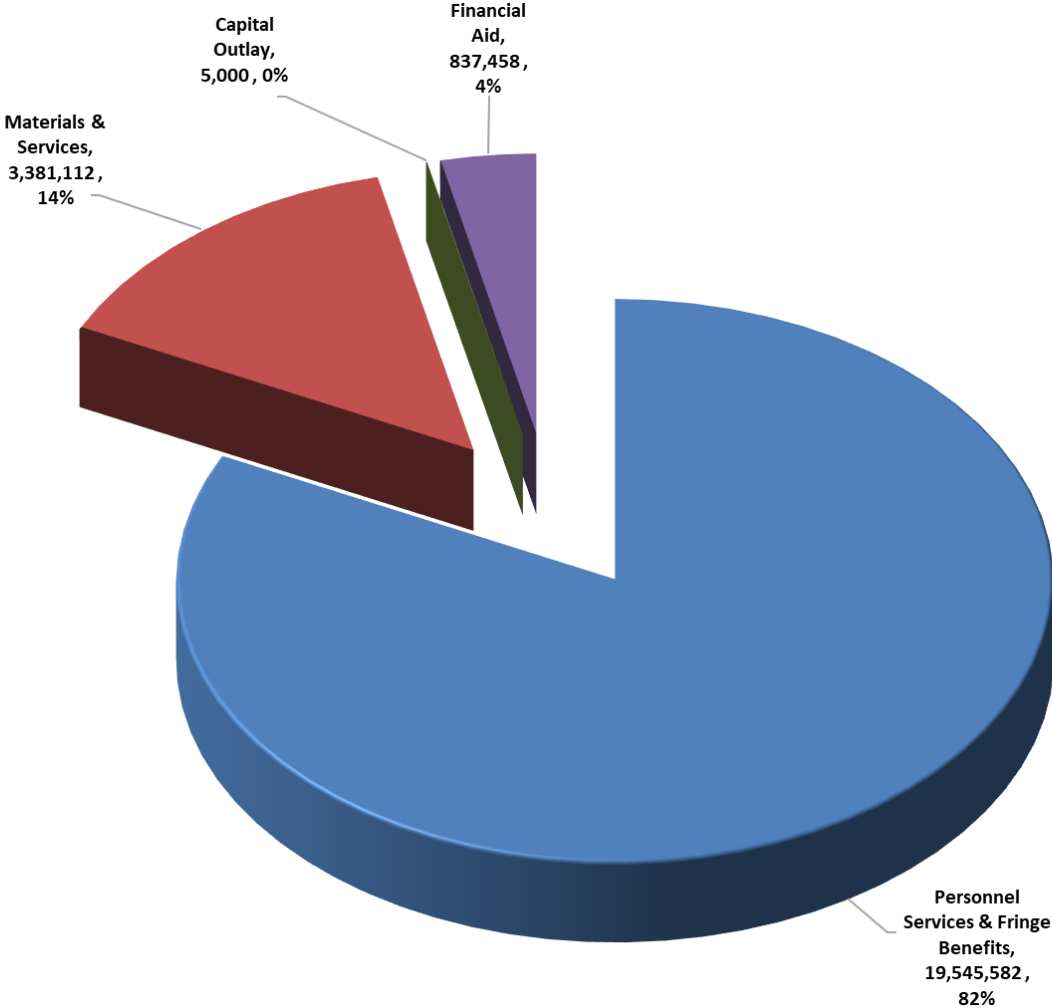
General Fund Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
REQUIREMENT DESCRIPTION					
Personnel Services	10,843,717	11,977,633	13,653,597	13,572,108	13,572,108
Fringe Benefits	4,594,809	4,941,790	6,022,609	5,973,474	5,973,474
Materials & Services	1,985,951	2,726,476	3,857,942	3,381,112	3,381,112
Capital Outlay	5,000	19,544	55,000	5,000	5,000
Financial Aid - Tuition Waivers	576,942	644,854	735,000	837,458	837,458
Total Operating	18,006,420	20,310,297	24,324,148	23,769,152	23,769,152
TRANSFERS OUT TO:					
Enterprise Fund - Food Services/Catering	75,000	84,210	-	-	-
Insurance Fund - Early Retirement Reserve	175,000	175,000	50,000	10,000	10,000
Insurance Fund - Unemployment Compensation	138,000	120,000	120,000	-	-
Capital Fund	563,194	602,000	2,617,000	1,702,000	1,702,000
Admin. Rest. - AUTOS, TTENF, THOUS, ENTH	-	27,760	-	-	-
Admin. Rest. - Faculty Staff Development	56,690	62,359	68,595	75,455	75,455
Admin. Rest. - Management Information Systems	45,000	302,000	402,000	456,000	456,000
Admin. Rest. - Staff Development (Non-Faculty)	51,784	52,029	52,549	53,075	53,075
Admin. Rest. - Strategic Fund	15,000	365,000	265,000	265,000	265,000
Debt Service - FFCO 2020	250,000	250,000	416,000	220,000	220,000
Debt Service - PERS	993,196	993,196	1,093,196	1,090,890	1,090,890
Student Club Fund	25,700	28,795	35,000	35,000	35,000
Total Transfers Out	2,388,564	3,062,348	5,119,340	3,907,420	3,907,420
Operating Contingency Reserve	-	-	512,604	3,565,373	3,565,373
	-	-	8,489,578	5,884,250	5,884,250
Total Contingency and Reserve	-	-	9,002,182	9,449,623	9,449,623
Ending Fund Balance	11,627,142	13,761,367	-	-	-
TOTAL REQUIREMENTS	32,022,125	37,134,012	38,445,670	37,126,195	37,126,195

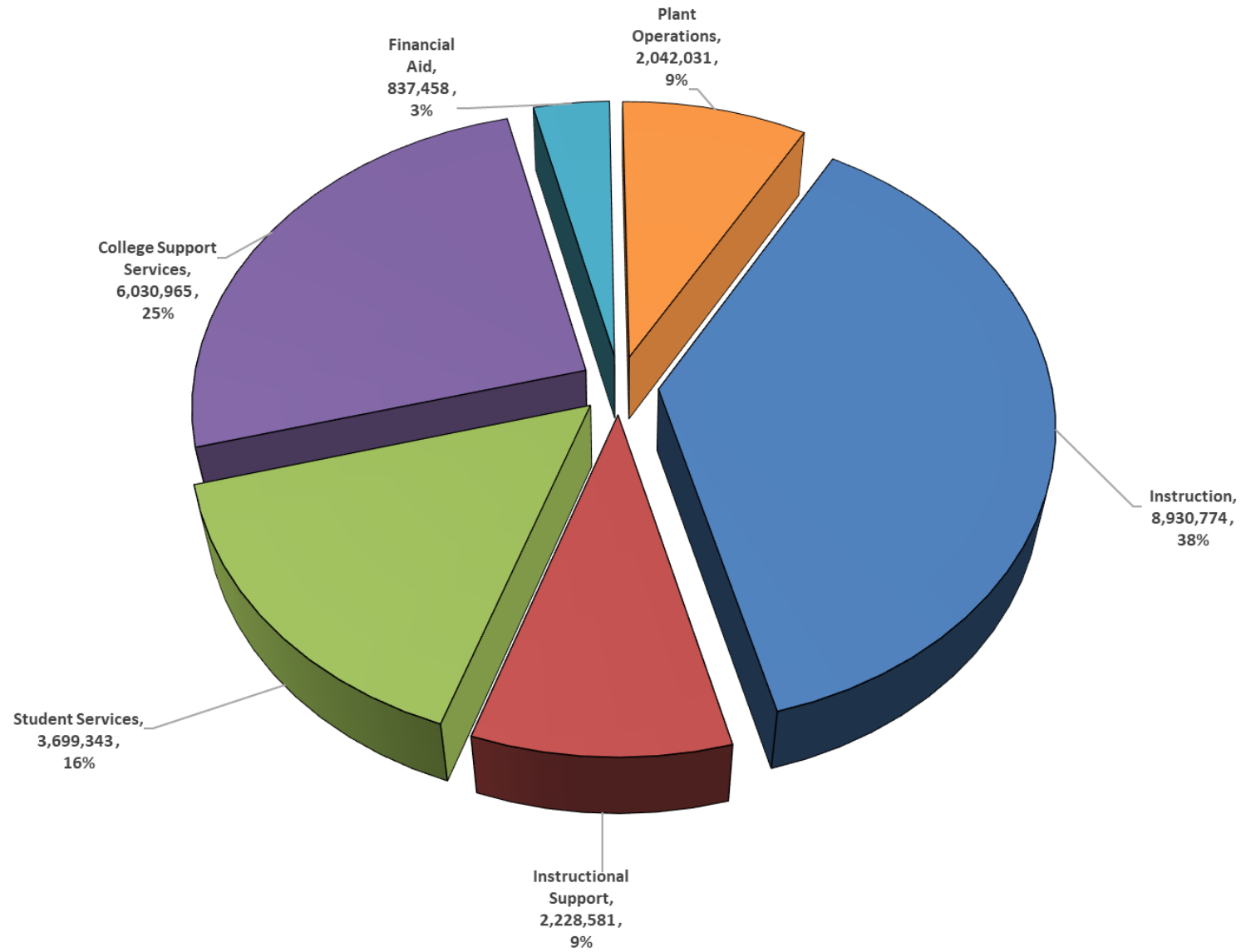
General Fund Summary by Use

Account	Instruction	Inst. Support	Student Services	College Support Services	Financial Aid	Plant Operations	Transfers	Reserves	TOTAL
PERSONNEL SERVICES	6,308,826	1,437,618	2,179,429	2,833,162	-	813,073	-	-	13,572,108
BENEFIT EXPENSES	2,441,223	639,253	1,075,803	1,361,249	-	455,947	-	-	5,973,474
MATERIALS & SERVICES	175,726	151,710	444,111	1,836,554	-	773,011	-	-	3,381,112
FINANCIAL AID	-	-	-	-	837,458	-	-	-	837,458
CAPITAL OUTLAY	5,000	-	-	-	-	-	-	-	5,000
CONTINGENCY	-	-	-	-	-	-	-	3,565,373	3,565,373
TRANSFERS OUT	-	-	-	-	-	-	3,907,420	-	3,907,420
REQUIRED RESERVES	-	-	-	-	-	-	-	5,884,250	5,884,250
TOTAL	8,930,774	2,228,581	3,699,343	6,030,965	837,458	2,042,031	3,907,420	9,449,623	37,126,195
FTE	93.0	18.3	36.9	42.1	-	16.7	-	-	207.0

General Fund Direct Operation Requirements



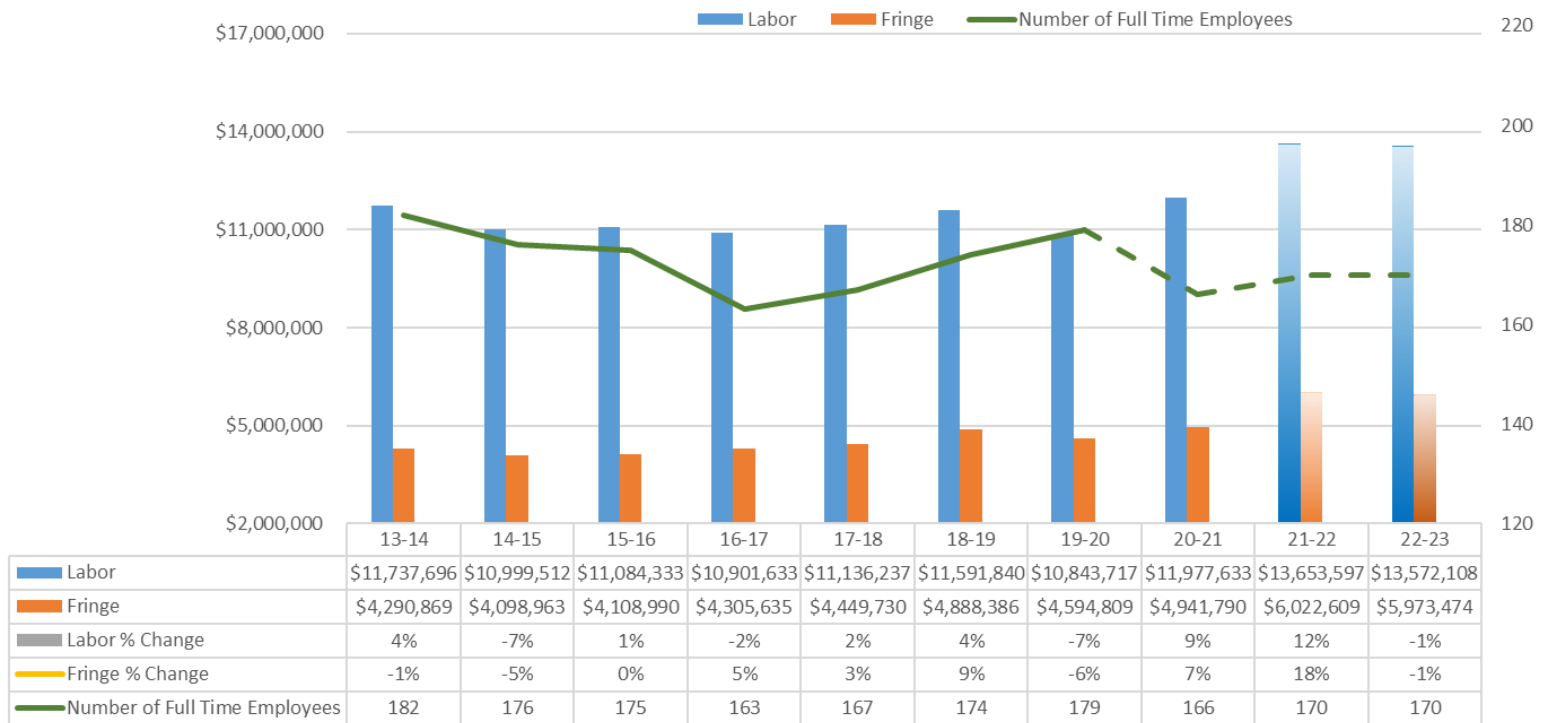
General Fund Operating Requirements by Category



Labor and Fringe FY 2015 – 2024

The number of full-time employees has decreased 9% over the last ten years because of hiring freezes and reduction in force associated with restructuring as well as projected operational deficits. The total cost for labor, fringe and benefits has continued to increase due to PERS, benefit packages and modification of salary and wage schedules to become relevant in an increasingly competitive market drastically impacted by inflation rates.

The projected labor and fringe, as well as number of employees remains flat in FY24 when compared to FY23. This is due to the college budgeting a personnel vacancy of 5%. Actual personnel expenses are on average, 5% less than budgeted due to turn over and retirements. The college has not budgeted the vacancy in prior years; doing so will allow UCC to continue to make strategic investments through the budget process.



Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
ADULT BASIC EDUCATION					
Personnel Services	157,290	178,499	174,576	106,133	106,133
Fringe Benefits	79,035	87,310	88,561	49,446	49,446
Materials and Services	4,842	5,272	15,000	10,000	10,000
Total Requirements	241,168	271,081	278,137	165,579	165,579
APPRENTICESHIP					
Personnel Services	132,249	155,608	170,241	170,228	170,228
Fringe Benefits	38,693	54,213	61,022	61,825	61,825
Materials and Services	3	-	-	-	-
Total Requirements	170,945	209,821	231,263	232,053	232,053
ART					
Personnel Services	122,448	142,463	151,254	165,457	165,457
Fringe Benefits	58,691	43,815	53,169	56,982	56,982
Materials and Services	1,789	5,341	5,350	5,350	5,350
Total Requirements	182,928	191,619	209,773	227,789	227,789
AUTOMOTIVE					
Personnel Services	88,217	107,812	109,502	112,334	112,334
Fringe Benefits	31,642	39,330	41,144	42,197	42,197
Materials and Services	5,859	8,969	12,000	12,000	12,000
Capital Outlay	-	4,944	5,000	5,000	5,000
Total Requirements	125,718	161,054	167,646	171,531	171,531
BUSINESS					
Personnel Services	621,208	636,863	672,740	641,023	641,023
Fringe Benefits	189,976	195,741	214,650	192,646	192,646
Materials and Services	481	780	7,000	7,000	7,000
Total Requirements	811,665	833,385	894,390	840,669	840,669
CAREER ACADEMY					
Personnel Services	-	-	-	39,293	39,293
Fringe Benefits	-	-	-	8,779	8,779
Materials and Services	-	-	-	20,475	20,475
Total Requirements	-	-	-	68,547	68,547

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CERTIFIED MEDICAL ASST					
Personnel Services	-	-	-	7,662	7,662
Fringe Benefits	-	-	-	1,664	1,664
Total Requirements	-	-	-	9,326	9,326
COMMUNITY ED					
Personnel Services	153,422	162,469	106,824	158,710	158,710
Fringe Benefits	53,873	47,562	50,761	62,828	62,828
Materials and Services	14,027	21,508	26,500	50,500	50,500
Total Requirements	221,322	231,539	184,085	272,038	272,038
COMMUNICATION STUDIES					
Personnel Services	101,652	86,119	107,013	114,972	114,972
Fringe Benefits	33,835	23,481	40,615	42,771	42,771
Materials and Services	12	185	625	700	700
Total Requirements	135,499	109,785	148,253	158,443	158,443
COMPUTER INFO SYSTEMS					
Personnel Services	181,870	191,610	210,287	225,015	225,015
Fringe Benefits	65,576	71,472	80,008	84,047	84,047
Materials and Services	294	2,524	2,552	2,551	2,551
Total Requirements	247,740	265,606	292,847	311,613	311,613
CRIMINAL JUSTICE					
Personnel Services	32,819	28,464	36,800	34,600	34,600
Fringe Benefits	7,725	6,559	9,112	8,743	8,743
Materials and Services	394	5	500	300	300
Total Requirements	40,938	35,027	46,412	43,643	43,643
DENTAL ASSISTING					
Personnel Services	101,948	95,371	123,518	115,175	115,175
Fringe Benefits	33,357	33,941	44,133	42,816	42,816
Materials and Services	223	-	-	-	-
Total Requirements	135,528	129,312	167,651	157,991	157,991

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
EARLY CHILDHOOD ED					
Personnel Services	28,621	21,271	48,050	45,750	45,750
Fringe Benefits	5,257	3,869	10,240	9,933	9,933
Materials and Services	568	464	600	400	400
Total Requirements	34,445	25,604	58,890	56,083	56,083
EDUCATION					
Personnel Services	11,180	9,750	17,800	15,600	15,600
Fringe Benefits	2,746	2,308	3,792	3,386	3,386
Materials and Services	-	1	300	300	300
Total Requirements	13,926	12,059	21,892	19,286	19,286
E.M.T					
Personnel Services	183,571	204,834	257,863	210,507	210,507
Fringe Benefits	74,802	84,676	126,191	99,131	99,131
Materials and Services	1,680	1,538	3,250	3,250	3,250
Total Requirements	260,053	291,048	387,304	312,888	312,888
ENGINEERING					
Personnel Services	91,239	91,376	79,661	147,633	147,633
Fringe Benefits	37,369	34,070	34,787	67,672	67,672
Materials and Services	6,103	6,414	6,000	6,000	6,000
Total Requirements	134,711	131,859	120,448	221,305	221,305
ENGLISH					
Personnel Services	420,550	422,231	426,464	431,954	431,954
Fringe Benefits	167,203	175,936	174,862	177,889	177,889
Materials and Services	152	1,699	8,500	8,500	8,500
Total Requirements	587,905	599,866	609,826	618,343	618,343
EXTRA SECTIONS					
Personnel Services	17,693	34,563	42,500	42,500	42,500
Fringe Benefits	3,173	7,442	9,057	9,227	9,227
Total Requirements	20,865	42,006	51,557	51,727	51,727

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
FIRE SCIENCE					
Personnel Services	27,479	35,916	32,283	48,348	48,348
Fringe Benefits	6,253	8,367	8,071	12,191	12,191
Materials and Services	455	139	2,750	2,750	2,750
Total Requirements	34,187	44,422	43,104	63,289	63,289
FOREIGN LANGUAGE					
Personnel Services	69,309	71,294	81,363	86,574	86,574
Fringe Benefits	29,721	31,813	35,150	36,606	36,606
Materials and Services	-	28	350	350	350
Total Requirements	99,030	103,136	116,863	123,530	123,530
FORESTRY					
Personnel Services	54,823	41,169	56,401	70,998	70,998
Fringe Benefits	12,905	9,939	29,829	33,223	33,223
Materials and Services	163	30	300	300	300
Total Requirements	67,891	51,139	86,530	104,521	104,521
HISTORY					
Personnel Services	89,604	89,719	99,084	62,110	62,110
Fringe Benefits	39,471	38,670	38,926	31,294	31,294
Materials and Services	333	432	600	600	600
Total Requirements	129,408	128,821	138,610	94,004	94,004
HUMAN SERVICES					
Personnel Services	30,636	74,108	72,744	71,530	71,530
Fringe Benefits	8,841	31,971	29,751	29,778	29,778
Materials and Services	-	304	500	400	400
Total Requirements	39,478	106,383	102,995	101,708	101,708
INSTRUCTIONAL STIPENDS					
Personnel Services	251,990	340,789	376,830	376,830	376,830
Fringe Benefits	50,209	72,640	83,549	85,056	85,056
Total Requirements	302,198	413,429	460,379	461,886	461,886

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
JOB CORPS					
Personnel Services	135,819	155,338	190,711	177,620	177,620
Fringe Benefits	52,749	72,680	77,326	83,058	83,058
Materials and Services	3,610	4,578	7,897	7,900	7,900
Total Requirements	192,177	232,596	275,934	268,578	268,578
JOURNALISM					
Personnel Services	35,693	39,318	38,977	40,532	40,532
Fringe Benefits	14,179	15,756	16,498	16,992	16,992
Materials and Services	208	-	2,500	2,500	2,500
Total Requirements	50,080	55,075	57,975	60,024	60,024
LEARNING SKILLS CENTER					
Personnel Services	86,743	88,178	13,500	-	-
Fringe Benefits	41,424	38,054	2,877	-	-
Materials and Services	0	13	1,200	-	-
Total Requirements	128,167	126,245	17,577	-	-
MATH					
Personnel Services	398,521	395,152	534,601	525,841	525,841
Fringe Benefits	155,470	160,778	220,476	212,824	212,824
Materials and Services	820	7,177	11,700	11,700	11,700
Total Requirements	554,811	563,108	766,777	750,365	750,365
MECHATRONICS					
Personnel Services	-	-	-	62,110	62,110
Fringe Benefits	-	-	-	31,295	31,295
Materials and Services	-	-	-	1,500	1,500
Total Requirements	-	-	-	94,905	94,905
MUSIC					
Personnel Services	98,092	123,102	138,107	138,821	138,821
Fringe Benefits	39,683	43,429	50,367	51,200	51,200
Materials and Services	2,158	4,396	5,100	5,100	5,100
Total Requirements	139,933	170,927	193,574	195,121	195,121

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
NURSING					
Personnel Services	467,047	502,262	596,570	578,679	578,679
Fringe Benefits	209,372	215,767	273,462	254,751	254,751
Materials and Services	-	669	2,000	2,000	2,000
Total Requirements	676,420	718,698	872,032	835,430	835,430
PARALEGAL					
Personnel Services	105,463	115,346	115,974	124,587	124,587
Fringe Benefits	35,202	38,303	42,524	44,859	44,859
Total Requirements	140,666	153,649	158,498	169,446	169,446
PHLEBOTOMY					
Personnel Services	-	-	-	3,235	3,235
Fringe Benefits	-	-	-	703	703
Total Requirements	-	-	-	3,938	3,938
PHYSICAL ED & HEALTH					
Personnel Services	254,461	270,179	308,964	267,184	267,184
Fringe Benefits	117,038	120,486	136,738	103,349	103,349
Materials and Services	112	1,068	900	900	900
Total Requirements	371,611	391,733	446,602	371,433	371,433
SCIENCE					
Personnel Services	587,445	645,309	675,834	608,654	608,654
Fringe Benefits	221,711	246,125	285,902	256,510	256,510
Materials and Services	228	1,338	7,000	7,000	7,000
Total Requirements	809,384	892,772	968,736	872,164	872,164
SMALL BUSINESS MANAGEMENT					
Personnel Services	70,355	68,048	55,350	58,562	58,562
Fringe Benefits	32,238	26,243	36,258	30,606	30,606
Materials and Services	-	-	14,000	-	-
Total Requirements	102,593	94,291	105,608	89,168	89,168

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
SOCIAL SCIENCE					
Personnel Services	212,812	235,263	253,248	287,993	287,993
Fringe Benefits	80,959	104,364	110,959	119,516	119,516
Materials and Services	0	452	2,000	1,000	1,000
Total Requirements	293,771	340,078	366,207	408,509	408,509
THEATER					
Personnel Services	54,452	62,937	66,492	68,786	68,786
Fringe Benefits	26,927	30,066	31,980	32,745	32,745
Materials and Services	347	678	750	750	750
Total Requirements	81,727	93,681	99,222	102,281	102,281
TIEN					
Personnel Services	80,791	-	-	-	-
Fringe Benefits	26,654	-	-	-	-
Materials and Services	4,715	-	-	-	-
Total Requirements	112,160	-	-	-	-
TUTORING					
Personnel Services	7,340	-	-	-	-
Fringe Benefits	292	-	-	-	-
Total Requirements	7,632	-	-	-	-
VITICULTURE AND ENOLOGY					
Personnel Services	99,865	46,498	21,919	22,128	22,128
Fringe Benefits	31,142	5,925	7,335	7,514	7,514
Materials and Services	13,794	21,327	2,700	2,700	2,700
Total Requirements	144,802	73,749	31,954	32,342	32,342
WELDING					
Personnel Services	157,332	141,476	178,139	175,201	175,201
Fringe Benefits	63,480	63,389	73,581	73,656	73,656
Materials and Services	1,071	814	950	950	950
Total Requirements	221,884	205,679	252,670	249,807	249,807

Expenditures by Organization: Instruction

INSTRUCTION	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
BUDGET HOLDING					
Personnel Services	-	41,555	-	(332,043)	(332,043)
Fringe Benefits	-	6,813	-	(128,485)	(128,485)
Total Requirements	-	48,368	-	(460,529)	(460,529)
TOTAL INSTRUCTION	8,065,363	8,548,651	9,432,221	8,930,774	8,930,774

Expenditures by Organization: Instructional Support

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
INSTRUCTIONAL SUPPORT					
ACADEMIC DEVELOPMENT					
Personnel Services	120,370	129,720	141,123	234,553	234,553
Fringe Benefits	63,186	57,285	66,435	115,846	115,846
Total Requirements	183,556	187,005	207,558	350,399	350,399
ACADEMIC SUPPORT					
Personnel Services	-	32,619	65,377	197,143	197,143
Fringe Benefits	-	5,818	44,755	110,775	110,775
Materials and Services	17,935	8,606	34,332	22,750	22,750
Capital Outlay	-	760	-	-	-
Total Requirements	17,935	47,802	144,464	330,668	330,668
ADJUNCT FACULTY STAFF DEVELOPMENT					
Materials and Services	-	-	4,000	4,000	4,000
Total Requirements	-	-	4,000	4,000	4,000
COLLEGE TRANSITIONS					
Personnel Services	26,781	37,886	10,158	-	-
Fringe Benefits	15,777	22,807	6,617	-	-
Materials and Services	1,174	573	-	-	-
Total Requirements	43,732	61,265	16,775	-	-
DEAN OF CAREER & TECH ED					
Personnel Services	-	-	68,938	98,017	98,017
Fringe Benefits	-	-	27,743	38,995	38,995
Materials and Services	-	62,500	22,700	1,000	1,000
Total Requirements	-	62,500	119,381	138,012	138,012
DEAN OF GENERAL ED & TRANSFER					
Personnel Services	-	43,641	76,598	98,017	98,017
Fringe Benefits	-	13,867	30,792	38,995	38,995
Materials and Services	-	2,300	21,500	2,600	2,600
Total Requirements	-	59,807	128,890	139,612	139,612
DEAN OF SOCIAL, HEALTH & BEHAVIORAL SCIENCE					
Personnel Services	155,911	190,165	106,208	111,309	111,309
Fringe Benefits	75,291	90,685	40,066	41,908	41,908
Materials and Services	337	55,972	50,000	1,000	1,000
Total Requirements	231,540	336,822	196,274	154,217	154,217

Expenditures by Organization: Instructional Support

INSTRUCTIONAL SUPPORT	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
DIRECTOR ALLIED HEALTHCARE					
Personnel Services	-	-	55,708	178,443	178,443
Fringe Benefits	-	-	24,896	74,134	74,134
Materials and Services	-	-	3,000	2,000	2,000
Total Requirements	-	-	83,604	254,577	254,577
INSTITUTIONAL EFFECTIVENESS					
Personnel Services	102,190	144,659	140,660	148,113	148,113
Fringe Benefits	40,741	62,963	64,690	67,487	67,487
Materials and Services	23,592	26,238	49,900	23,800	23,800
Total Requirements	166,523	233,860	255,250	239,400	239,400
LIBRARY					
Personnel Services	140,862	132,206	194,599	203,084	203,084
Fringe Benefits	60,529	48,729	92,506	96,214	96,214
Materials and Services	76,934	67,173	87,405	85,410	85,410
Total Requirements	278,326	248,108	374,510	384,708	384,708
SABBATICAL					
Personnel Services	-	-	19,405	19,405	19,405
Fringe Benefits	(5,941)	-	4,134	4,211	4,211
Total Requirements	(5,941)	-	23,539	23,616	23,616
OFFICE OF VP ACADEMIC SERVICES					
Personnel Services	201,577	203,021	214,878	225,198	225,198
Fringe Benefits	59,753	39,766	80,612	84,333	84,333
Materials and Services	2,966	1,450	7,600	9,150	9,150
Total Requirements	264,296	244,237	303,090	318,681	318,681
BUDGET HOLDING					
Personnel Services	-	4,015	-	(75,664)	(75,664)
Fringe Benefits	-	850	-	(33,645)	(33,645)
Total Requirements	-	4,865	-	(109,309)	(109,309)
TOTAL INST. SUPPORT	1,179,967	1,486,271	1,857,335	2,228,581	2,228,581

Expenditures by Organization: Student Services

	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023	Fiscal Year 2023 - 2024	Fiscal Year 2023 - 2024
STUDENT SERVICES	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
ACADEMIC ADVISING					
Personnel Services	167,306	161,816	439,092	467,200	467,200
Fringe Benefits	89,575	81,428	245,702	256,284	256,284
Materials and Services	174	2,230	16,050	11,550	11,550
Total Requirements	257,055	245,474	700,844	735,034	735,034
ACCESSIBILITY SERVICES					
Personnel Services	85,668	83,755	87,959	77,312	77,312
Fringe Benefits	35,463	34,308	36,554	34,729	34,729
Materials and Services	2,625	2,966	5,938	4,450	4,450
Total Requirements	123,756	121,029	130,451	116,491	116,491
BASEBALL					
Personnel Services	80,623	85,084	91,430	95,912	95,912
Fringe Benefits	31,669	33,917	37,293	38,633	38,633
Materials and Services	34,505	38,081	45,650	45,650	45,650
Total Requirements	146,797	157,082	174,373	180,195	180,195
NEW ATHLETIC TEAM					
Personnel Services	-	-	-	7,500	7,500
Fringe Benefits	-	-	-	1,200	1,200
Materials and Services	-	-	-	15,500	15,500
Total Requirements	-	-	-	24,200	24,200
COMMENCEMENT					
Materials and Services	4,219	9,801	13,000	13,000	13,000
Total Requirements	4,219	9,801	13,000	13,000	13,000
CROSS COUNTRY					
Materials and Services	1,010	9,752	11,385	11,385	11,385
Total Requirements	1,010	9,752	11,385	11,385	11,385
DIVERSITY, EQUITY, AND INCLUSION					
Personnel Services	-	-	4,000	4,000	4,000
Fringe Benefits	-	-	852	852	852
Materials and Services	267	-	3,000	1,000	1,000
Total Requirements	267	-	7,852	5,852	5,852

Expenditures by Organization: Student Services

	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023	Fiscal Year 2023 - 2024	Fiscal Year 2023 - 2024
STUDENT SERVICES	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
E-SPORTS					
Personnel Services	10,000	13,542	15,000	15,000	15,000
Fringe Benefits	795	1,557	3,197	3,197	3,197
Materials and Services	6,396	7,000	8,800	8,800	8,800
Total Requirements	17,191	22,099	26,997	26,997	26,997
EARLY COLLEGE					
Personnel Services	-	-	49,892	51,957	51,957
Fringe Benefits	-	-	23,643	31,440	31,440
Materials and Services	-	-	3,000	3,000	3,000
Total Requirements	-	-	76,535	86,397	86,397
ENROLLMENT MANAGEMENT					
Personnel Services	317,369	325,029	143,676	189,122	189,122
Fringe Benefits	159,707	159,519	69,038	91,209	91,209
Materials and Services	3,279	11,662	10,950	7,450	7,450
Total Requirements	480,355	496,210	223,664	287,781	287,781
FINANCIAL AID					
Personnel Services	308,987	338,942	305,601	353,580	353,580
Fringe Benefits	187,666	195,863	177,620	212,668	212,668
Materials and Services	10,136	13,434	22,400	16,100	16,100
Total Requirements	506,789	548,239	505,621	582,348	582,348
GENERAL ATHLETICS					
Personnel Services	114,324	182,754	204,654	214,483	214,483
Fringe Benefits	48,437	67,227	84,374	87,912	87,912
Materials and Services	86,970	73,045	75,596	75,596	75,596
Total Requirements	249,732	323,025	364,624	377,991	377,991
MEN'S BASKETBALL					
Personnel Services	10,792	11,790	11,633	12,064	12,064
Fringe Benefits	3,359	3,970	4,077	4,217	4,217
Materials and Services	17,091	16,049	19,250	19,250	19,250
Total Requirements	31,243	31,809	34,960	35,531	35,531

Expenditures by Organization: Student Services

	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023	Fiscal Year 2023 - 2024	Fiscal Year 2023 - 2024
STUDENT SERVICES	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
MEN'S WRESTLING					
Personnel Services	15,000	10,000	36,851	38,045	38,045
Fringe Benefits	2,301	2,069	14,789	15,318	15,318
Materials and Services	10,857	13,548	23,540	23,540	23,540
Total Requirements	28,158	25,618	75,180	76,903	76,903
OBSTACLE COURSE RACING					
Personnel Services	10,000	10,000	10,000	10,000	10,000
Fringe Benefits	1,902	2,070	2,131	2,171	2,171
Materials and Services	10,500	9,944	11,550	11,550	11,550
Total Requirements	22,402	22,013	23,681	23,721	23,721
REGISTRATION & RECORDS					
Personnel Services	206,507	217,924	242,322	250,263	250,263
Fringe Benefits	120,770	126,926	138,431	142,031	142,031
Materials and Services	3,082	6,330	16,500	11,400	11,400
Total Requirements	330,359	351,179	397,253	403,694	403,694
STUDENT HOUSING DIRECTOR					
Personnel Services	-	-	58,978	61,810	61,810
Fringe Benefits	-	-	29,903	31,059	31,059
Materials and Services	-	-	3,800	2,600	2,600
Total Requirements	-	-	92,681	95,469	95,469
STUDENT SERVICES SUPPORT					
Materials and Services	-	-	7,000	5,500	5,500
Total Requirements	-	-	7,000	5,500	5,500
TEACHING & LEARNING CENTER					
Personnel Services	-	-	11,277	11,879	11,879
Fringe Benefits	-	-	6,843	7,095	7,095
Materials and Services	-	-	100,000	35,000	35,000
Total Requirements	-	-	118,120	53,974	53,974

Expenditures by Organization: Student Services

STUDENT SERVICES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
TESTING					
Personnel Services	36,682	40,560	41,090	42,941	42,941
Fringe Benefits	23,502	25,113	25,967	26,832	26,832
Materials and Services	775	3,230	9,700	8,800	8,800
Total Requirements	60,959	68,904	76,757	78,573	78,573
TRACK & FIELD					
Personnel Services	70,218	75,526	78,164	83,498	83,498
Fringe Benefits	29,202	32,631	34,468	33,224	33,224
Materials and Services	20,462	22,652	22,550	22,550	22,550
Total Requirements	119,882	130,809	135,182	139,272	139,272
VICE PRESIDENT STUDENT SERVICES					
Personnel Services	-	14,959	149,587	156,771	156,771
Fringe Benefits	-	3,620	49,401	51,874	51,874
Materials and Services	-	-	7,600	7,600	7,600
Total Requirements	-	18,579	206,588	216,245	216,245
WELLNESS COUNSELOR					
Personnel Services	79,654	70,787	72,591	76,875	76,875
Fringe Benefits	38,662	31,543	33,279	34,499	34,499
Materials and Services	2,640	2,670	4,300	2,800	2,800
Total Requirements	120,957	105,000	110,170	114,174	114,174
WOMEN'S BASKETBALL					
Personnel Services	5,000	5,613	5,000	5,000	5,000
Fringe Benefits	950	1,161	1,066	1,066	1,066
Materials and Services	14,762	17,515	19,250	19,250	19,250
Total Requirements	20,712	24,289	25,316	25,316	25,316
WOMEN'S SOCCER					
Personnel Services	16,056	15,594	15,000	15,000	15,000
Fringe Benefits	2,107	3,017	3,197	3,197	3,197
Materials and Services	10,034	10,495	11,550	18,000	18,000
Total Requirements	28,197	29,106	29,747	36,197	36,197

Expenditures by Organization: Student Services

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
STUDENT SERVICES					
WOMEN'S VOLLEYBALL					
Personnel Services	10,000	12,964	15,380	15,879	15,879
Fringe Benefits	1,901	224	6,178	6,399	6,399
Materials and Services	1,486	1,273	1,650	19,250	19,250
Total Requirements	13,387	14,460	23,208	41,528	41,528
WOMEN'S WRESTLING					
Personnel Services	15,000	15,102	36,852	38,045	38,045
Fringe Benefits	2,848	3,123	14,789	15,318	15,318
Materials and Services	21,210	21,399	23,540	23,540	23,540
Total Requirements	39,058	39,624	75,181	76,903	76,903
BUDGET HOLDING					
Personnel Services	-	25,624	-	(114,707)	(114,707)
Fringe Benefits	-	4,994	-	(56,621)	(56,621)
Total Requirements	-	30,619	-	(171,328)	(171,328)
TOTAL STUDENT SERVICES					
	2,602,485	2,824,718	3,666,370	3,699,343	3,699,343

Expenditures by Organization: College Support Services

COLLEGE SUPPORT SERVICES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
ACCOUNTING & FINANCE					
Personnel Services	244,234	341,243	384,391	457,640	457,640
Fringe Benefits	91,473	141,590	202,582	239,796	239,796
Materials and Services	121,085	125,248	113,645	109,645	109,645
Total Requirements	456,792	608,081	700,618	807,081	807,081
ADMINISTRATIVE PLANNING					
Materials and Services	2,492	16,404	10,000	10,000	10,000
Total Requirements	2,492	16,404	10,000	10,000	10,000
ADVANCEMENT					
Personnel Services	181,272	-	-	-	-
Fringe Benefits	75,735	-	-	-	-
Materials and Services	99,201	-	-	-	-
Total Requirements	356,207	-	-	-	-
BOARD OF EDUCATION					
Materials and Services	12,600	3,874	16,300	5,700	5,700
Total Requirements	12,600	3,874	16,300	5,700	5,700
CAMPUS EVENTS					
Materials and Services	217	4,981	7,400	12,400	12,400
Total Requirements	217	4,981	7,400	12,400	12,400
CAMPUS TECHNOLOGY					
Materials and Services	8,227	21,342	25,000	25,000	25,000
Capital Outlay	5,000	-	-	-	-
Total Requirements	13,227	21,342	25,000	25,000	25,000
CHIEF FINANCIAL OFFICER					
Personnel Services	197,142	239,837	257,915	270,301	270,301
Fringe Benefits	70,333	82,842	89,924	94,270	94,270
Materials and Services	5,322	5,209	13,000	7,800	7,800
Total Requirements	272,797	327,888	360,839	372,371	372,371

Expenditures by Organization: College Support Services

COLLEGE SUPPORT SERVICES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
COLLEGE MEMBERSHIP DUES					
Materials and Services	61,618	67,113	70,000	70,000	70,000
Total Requirements	61,618	67,113	70,000	70,000	70,000
COMMUNICATIONS & MARKETING					
Personnel Services	-	220,957	222,507	218,171	218,171
Fringe Benefits	-	97,342	105,018	100,242	100,242
Materials and Services	-	152,138	155,907	109,100	109,100
Total Requirements	-	470,437	483,432	427,513	427,513
COMPLIANCE					
Personnel Services	22,763	71,320	74,277	-	-
Fringe Benefits	1,909	13,707	16,034	-	-
Materials and Services	19	2,757	6,000	-	-
Total Requirements	24,692	87,784	96,311	-	-
EMERGENT NEED PERSONNEL					
Personnel Services	1,007	3,550	15,000	15,000	15,000
Fringe Benefits	211	746	3,197	3,257	3,257
Total Requirements	1,219	4,296	18,197	18,257	18,257
EMPLOYEE WELLNESS					
Materials and Services	1,966	918	2,000	2,000	2,000
Total Requirements	1,966	918	2,000	2,000	2,000
EVENTS					
Personnel Services	26,637	45,142	56,521	18,921	18,921
Fringe Benefits	18,834	20,541	25,588	6,773	6,773
Total Requirements	45,471	65,683	82,109	25,694	25,694
FOUNDATION					
Personnel Services	-	19,506	24,772	25,961	25,961
Fringe Benefits	-	4,856	9,633	10,068	10,068
Materials and Services	-	501	3,500	2,500	2,500
Total Requirements	-	24,863	37,905	38,529	38,529

Expenditures by Organization: College Support Services

COLLEGE SUPPORT SERVICES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
GRANTS					
Personnel Services	-	2,511	63,149	66,182	66,182
Fringe Benefits	-	227	30,799	32,017	32,017
Materials and Services	-	19,140	24,000	10,200	10,200
Total Requirements	-	21,878	117,948	108,399	108,399
HUMAN RESOURCES					
Personnel Services	221,941	216,538	299,524	353,744	353,744
Fringe Benefits	81,780	86,978	120,452	136,151	136,151
Materials and Services	39,036	82,076	115,850	101,600	101,600
Total Requirements	342,757	385,591	535,826	591,495	591,495
INFORMATIONAL TECHNOLOGY					
Personnel Services	599,944	641,560	771,605	815,394	815,394
Fringe Benefits	303,441	298,417	370,732	387,616	387,616
Materials and Services	150,223	134,997	223,320	232,355	232,355
Total Requirements	1,053,608	1,074,974	1,365,657	1,435,365	1,435,365
LEGAL AND AUDITING					
Materials and Services	173,494	153,663	217,200	193,200	193,200
Total Requirements	173,494	153,663	217,200	193,200	193,200
LIABILITY INSURANCE					
Materials and Services	232,575	266,438	275,170	300,679	300,679
Total Requirements	232,575	266,438	275,170	300,679	300,679
MAIL ROOM					
Personnel Services	21,439	25,226	25,802	27,174	27,174
Fringe Benefits	4,514	5,499	5,498	5,900	5,900
Materials and Services	19,810	21,565	36,000	36,000	36,000
Total Requirements	45,763	52,290	67,300	69,074	69,074

Expenditures by Organization: College Support Services

COLLEGE SUPPORT SERVICES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
PAYROLL					
Personnel Services	73,241	88,082	89,474	91,887	91,887
Fringe Benefits	38,335	42,692	45,181	46,513	46,513
Materials and Services	7,052	7,044	20,500	10,500	10,500
Total Requirements	118,628	137,819	155,155	148,900	148,900
PHONES					
Materials and Services	66,962	70,444	71,500	71,500	71,500
Total Requirements	66,962	70,444	71,500	71,500	71,500
PRESIDENT'S OFFICE					
Personnel Services	319,628	266,076	298,643	308,288	308,288
Fringe Benefits	84,323	89,987	111,369	115,405	115,405
Materials and Services	10,383	43,229	21,500	27,500	27,500
Total Requirements	414,333	399,291	431,512	451,193	451,193
PROFESSIONAL DEVELOPMENT					
Materials and Services	750	1,618	9,000	141,715	141,715
Total Requirements	750	1,618	9,000	141,715	141,715
PURCHASING					
Personnel Services	67,869	83,524	65,379	68,519	68,519
Fringe Benefits	29,197	31,199	31,278	32,528	32,528
Materials and Services	2,401	2,424	5,400	1,650	1,650
Total Requirements	99,466	117,147	102,057	102,697	102,697
SECURITY					
Personnel Services	175,959	200,736	255,190	195,897	195,897
Fringe Benefits	89,930	90,719	106,147	95,765	95,765
Materials and Services	35,746	54,169	65,510	65,510	65,510
Total Requirements	301,634	345,625	426,847	357,172	357,172

Expenditures by Organization: College Support Services

COLLEGE SUPPORT SERVICES	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
TECHNOLOGY INFRASTRUCTURE					
Personnel Services	-	-	49,359	49,197	49,197
Fringe Benefits	-	-	10,641	10,803	10,803
Materials and Services	-	-	440,000	240,000	240,000
Total Requirements	-	-	500,000	300,000	300,000
TUITION WAIVERS - STAFF					
Fringe Benefits	81,734	69,544	100,000	110,000	110,000
Total Requirements	81,734	69,544	100,000	110,000	110,000
WEBSITE CONTENT & DESIGN					
Materials and Services	-	-	200,000	50,000	50,000
Total Requirements	-	-	200,000	50,000	50,000
BUDGET HOLDING					
Personnel Services	-	1,439	-	(149,114)	(149,114)
Fringe Benefits	-	305	7,029	(65,855)	(65,855)
Capital Outlay	-	-	50,000	-	-
Total Requirements	-	1,745	57,029	(214,969)	(214,969)
TOTAL COLLEGE SUPPORT SERVICES	4,181,001	4,801,728	6,542,312	6,030,965	6,030,965

Expenditures by Organization: Financial Aid

FINANCIAL AID	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
TUITION WAIVERS - STUDENT					
Personnel Services	-	582	-	-	-
Fringe Benefits	-	120	-	-	-
Materials and Services	3,936	-	-	-	-
Financial Aid - Tuition Waivers	576,942	644,854	735,000	837,458	837,458
Total Requirements	580,878	645,556	735,000	837,458	837,458
TOTAL FINANCIAL AID	580,878	645,556	735,000	837,458	837,458

Expenditures by Organization: Plant Operations & Maintenance

PLANT OPERATIONS & MAINTENANCE	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Budget	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CUSTODIAL SERVICES					
Personnel Services	255,062	334,264	356,646	365,015	365,015
Fringe Benefits	181,025	208,306	220,098	224,265	224,265
Materials and Services	34,079	55,998	66,528	67,000	67,000
Capital Outlay	-	13,841	-	-	-
Total Requirements	470,166	612,409	643,272	656,280	656,280
DIRECTOR OF MAINTENANCE, BUILDINGS & GROUNDS					
Personnel Services	141,028	163,450	146,011	136,746	136,746
Fringe Benefits	75,626	76,569	67,667	64,914	64,914
Materials and Services	1,562	3,894	4,000	2,500	2,500
Total Requirements	218,216	243,913	217,678	204,160	204,160
LANDSLIDE					
Materials and Services	-	236,303	-	-	-
Total Requirements	-	236,303	-	-	-
MAINTENANCE OF BUILDINGS					
Personnel Services	139,947	184,917	247,700	219,269	219,269
Fringe Benefits	80,949	102,564	138,835	117,644	117,644
Materials and Services	76,669	127,455	126,641	124,600	124,600
Total Requirements	297,566	414,936	513,176	461,513	461,513
MAINTENANCE OF GROUNDS					
Personnel Services	25,677	36,263	34,044	78,329	78,329
Fringe Benefits	16,432	24,995	25,065	52,026	52,026
Materials and Services	29,209	45,748	44,831	44,831	44,831
Total Requirements	71,318	107,005	103,940	175,186	175,186

Expenditures by Organization: Plant Operations & Maintenance

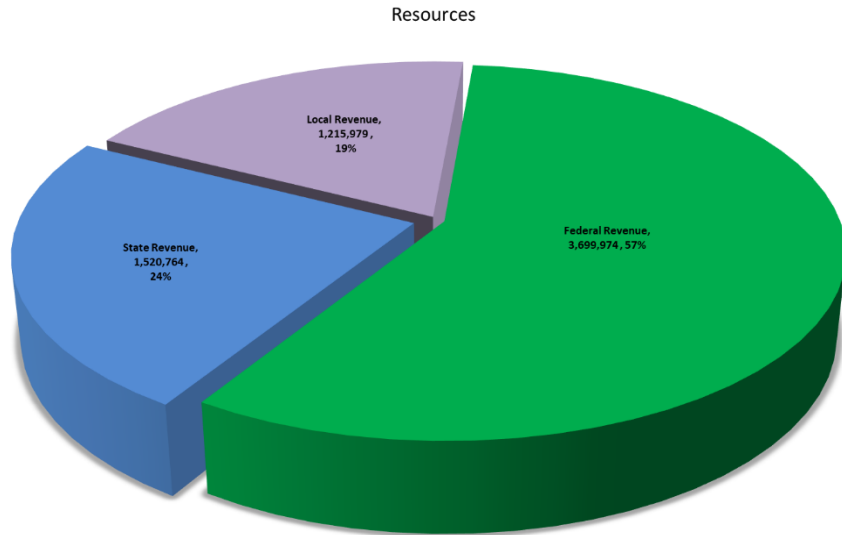
PLANT OPERATIONS & MAINTENANCE	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Budget	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
UTILITIES AND RENTS					
Materials and Services	339,461	383,325	497,380	493,580	493,580
Total Requirements	339,461	383,325	497,380	493,580	493,580
WINERY MANAGEMENT					
Personnel Services	-	3,357	53,823	56,507	56,507
Fringe Benefits	-	1,691	20,141	21,095	21,095
Materials and Services	-	434	41,500	40,500	40,500
Total Requirements	-	5,483	115,464	118,102	118,102
BUDGET HOLDING					
Personnel Services	-	-	-	(42,793)	(42,793)
Fringe Benefits	-	-	-	(23,997)	(23,997)
Total Requirements	-	-	-	(66,791)	(66,791)
TOTAL PLANT OPERATIONS & MAINTENANCE	1,396,726	2,003,373	2,090,910	2,042,031	2,042,031

Special Revenue Fund: Grants and Contracts Summary of Resources and Requirements

The **Grants and Contracts fund** includes a budget of \$6.4M for currently known Federal, State and Local grants and contracts that support various programs. This fund is dependent on grants and contract awards that will be received during the fiscal year. The proposed budget decreased due to current Future Ready and STEAM grants ending June 30,2023. The College continues to actively explore and seek alternate sources of funding. The College recently secured funding for Title III, a multi-year grant focusing on designing a teaching and learning hub that facilitates more coordinated student support and effective student advising, improves student retention and graduation rates. Additionally, a three-year grant from the US Department of Education was applied for and awarded for Work-based Integration to Rural Education (WIRE) focusing on assisting rural students from middle school through college explore careers, navigate college processes, and connect with aligned work opportunities. The major source of revenue is from federal sources (57% of the budget).

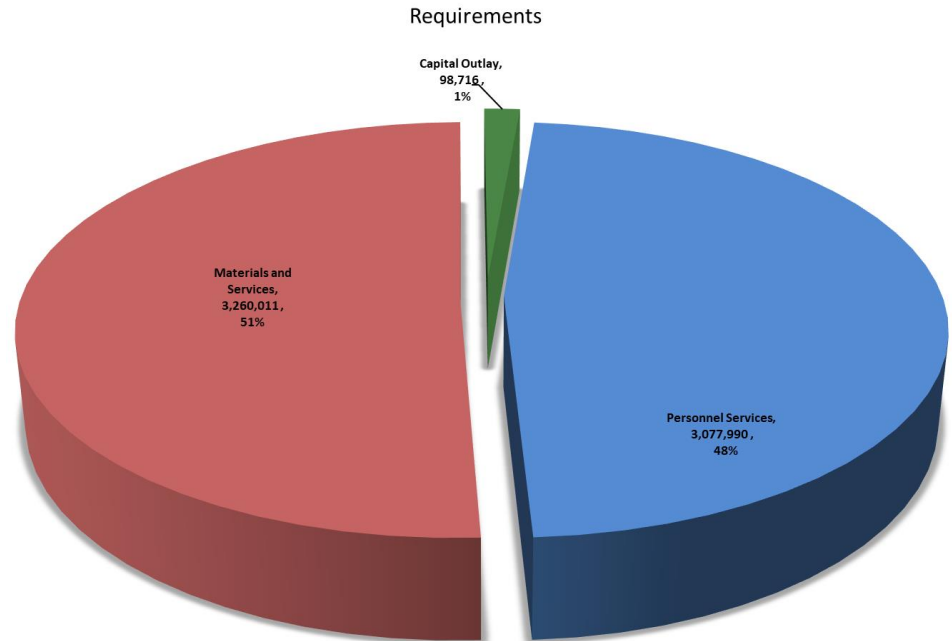
RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	27,112	356,794	-	-	-
Federal Revenue	5,522,708	3,244,708	4,611,298	3,699,974	3,699,974
State Revenue	2,396,769	1,006,326	3,544,678	1,520,764	1,520,764
Local Revenue	803,622	511,767	2,146,225	1,215,979	1,215,979
TOTAL RESOURCES	8,750,212	5,119,596	10,302,201	6,436,717	6,436,717
REQUIREMENTS					
Personnel Services	2,010,283	2,000,719	3,655,582	3,077,990	3,077,990
Materials and Services	6,123,137	2,739,328	6,537,131	3,260,011	3,260,011
Capital Outlay	259,997	80,852	109,488	98,716	98,716
Sub-Total	8,393,418	4,820,899	10,302,201	6,436,717	6,436,717
Ending Fund Balance	356,794	298,697	-	-	-
TOTAL REQUIREMENTS	8,750,212	5,119,596	10,302,201	6,436,717	6,436,717

Special Revenue Fund: Grants and Contracts Resources & Requirements



57% of the budgeted revenue is from federal sources, the remaining is split between state and local. TRIO programs, Title III, and WIRE account for some of the largest federal awards. The largest anticipated state award is for the JOBS program.

The Materials and Services category accounts for 51% of the budgeted expenditures. Several grant awards provide the opportunity to replace failing and out of date equipment and the purchase of supplies and equipment for new academic programs. The Title III grant holds a significant budget for major remodel to an existing facility for the creation of the Teaching and Learning Center. Personnel Services accounts for both short- and long-term positions.



**Special Revenue Fund: Grants and Contracts
Summary by Use**

Account	Instruction	Instructional Support	Community Services	Student Services	College Support Services	TOTAL
PERSONNEL SERVICES	749,565	136,519	-	2,191,906	-	3,077,990
MATERIALS & SERVICES	397,088	361,775	120,000	2,058,148	323,000	3,260,011
CAPITAL EXPENDITURES	-	98,716	-	-	-	98,716
TOTAL	1,146,653	597,010	120,000	4,250,054	323,000	6,436,717
FTE	8.9	2.5	2.0	27.9	-	41.2

Grants and Contracts: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
ABS Professional Development	10,075	6,673	-	-	-
Academic Library Collection	-	4,000	-	-	-
Accountability	15,005	18,457	16,606	19,614	19,614
AI Incubator	-	-	40,000	-	-
American Rescue Plan Act	877,715	1,023,551	181,741	-	-
Care Conn Emerg COVID19	3,265	-	-	-	-
Career Connected Learning	53,171	35,053	4,074	-	-
Career Pathways	37,319	28,134	52,899	-	-
Carl Perkins	201,329	181,473	233,784	198,716	198,716
CCL Systems Navigator	-	-	107,451	113,161	113,161
Childcare & Development Fund	39,387	-	-	-	-
Childcare Resource & Referral	230,940	-	-	-	-
Comprehensive	205,041	254,257	253,388	279,470	279,470
Coronavirus RRSAA	1,573,232	283,270	175,967	-	-
COVID Student Aid	495,650	65,277	-	-	-
Cow Creek Forestry	2,016	-	-	-	-
CPI Training FF Grant	3,750	-	-	-	-
DC Truck Driving	-	7,997	342,000	235,000	235,000
Declaration of Cooperation	37,407	33,998	24,170	-	-
Dental Clinic	5,000	5,000	15,000	-	-
Developmental Education	6,263	5,663	5,663	-	-
Early Learning Professional Development	20,894	20,189	54,766	-	-
Educational Credit Management Corp	-	2,289	-	-	-
Educational Talent Search	309,081	294,621	333,164	325,640	325,640
Electric Mobility Grant	-	-	34,000	-	-
Films on Demand	114,400	114,400	116,537	123,000	123,000
Focused Childcare Network	9,973	-	-	-	-
Ford Family Career Academy	-	-	160,175	168,624	168,624
Ford Family Rural Men	-	-	98,794	94,718	94,718
Ford Family SBDC Childcare	19,205	21,848	25,018	-	-
Ford Family Small Business Management	-	-	5,000	-	-
Forestry	20,125	18,298	17,500	16,000	16,000
Future Ready Credit for Prior Learning	-	-	200,000	-	-

Grants and Contracts: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Future Ready Oregon	-	-	615,840	-	-
Gear Up	52,850	19,179	-	-	-
GED WrapAround	71,926	-	62,040	-	-
GEER Distance Learning	18,741	89,905	-	-	-
GEER Student Support	188,070	-	-	-	-
Guided Pathways 2	7,349	-	-	-	-
Inclusive Career Advancement Program	-	637	27,000	27,000	27,000
Job Corps	200,203	294,374	417,164	411,569	411,569
JOBS	533,964	560,054	586,845	611,719	611,719
Jordan Cove Project	371	-	-	-	-
Lending Library	3,488	3,137	1,266	-	-
Liberal Arts Transfer Fund	1,000	1,000	-	-	-
Library ARP	-	14,245	-	-	-
Library CARES Act	3,064	-	-	-	-
Library Workforce Dev Partnership	-	4,984	-	-	-
Lottery Grant	61,352	68,040	81,900	75,000	75,000
Mathematics & Young Child Project	1,961	-	-	-	-
Nursing Accreditation	200,000	256,149	140,000	108,881	108,881
OCF EMS Mannequin	353	353	-	-	-
OCF STEM Education	-	-	277,926	-	-
OpenTextbook Workshop	20,180	4,854	6,066	24,342	24,342
OR Innovation Career Academy	-	-	66,000	-	-
OR Pathways to Industrial Research	-	-	24,685	41,845	41,845
Pathways to Opportunity	42,193	25,582	17,709	14,000	14,000
PreK Network	36,148	-	-	-	-
Program Improvement	12,349	12,435	15,070	15,071	15,071
Resource Navigator	-	21,200	148,800	85,000	85,000
Retail Management Grant	2,795	-	-	-	-
Roundhouse FA	-	-	30,000	-	-
Rural CC Covid19 St Support	8,715	-	-	-	-
SB551 PT Medical Benefit	-	-	10,000	10,000	10,000
SBDC Cares	29,779	10,221	-	-	-
SBDC Federal	32,461	38,705	35,000	35,000	35,000

Grants and Contracts: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
SBDC Ford Family Covid19	-	9,984	-	-	-
Seismic Rehabilitation WFA	1,533,505	71,687	-	-	-
Snap 50/50	60,537	97,333	77,569	125,045	125,045
SOWIB Dislocated Worker	-	-	300,034	-	-
SOWIB Mechatronics	-	-	89,880	-	-
SOWIB Nursing 2nd Year ETPL	-	-	150,000	-	-
Special Revenue Program	-	-	1,113,443	1,250,000	1,250,000
STEM Computer Science	-	-	244,657	-	-
STEM Hub Backbone	-	-	316,197	-	-
STEM Innovation	-	-	520,829	-	-
STEM Math	-	-	83,790	-	-
Step	5,858	27,835	-	-	-
Supplemental CARES Act	160,726	188,194	-	-	-
Teaching Skills that Matter	1,360	3,991	-	-	-
Title III	-	74,186	894,557	1,002,205	1,002,205
Torque Certification	86	86	-	-	-
Transfer Opportunity Program	333,107	303,773	372,897	324,677	324,677
Umpqua Cares 2020	451,230	11,589	-	-	-
Upward Bound Program	320,445	332,260	334,439	293,966	293,966
US Engineering	-	11,988	25,523	-	-
US Forestry	6,284	20,559	-	-	-
USDA General Recreation	5,911	8,952	-	-	-
VOCA	43,701	54,093	55,000	70,509	70,509
Walmart JRWA SNAP	-	7,931	-	-	-
Walmart JRWA SNAP Extension	7,911	-	-	-	-
Water Environment Federation	-	4,102	30,000	-	-
Whipple SAP	-	16,763	5,589	-	-
Work Based Integration Rural Ed	-	-	486,300	336,945	336,945
Youth Development	-	24,786	140,490	-	-
TOTAL RESOURCES	8,750,212	5,119,596	10,302,201	6,436,717	6,436,717

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
ABS PROFESSIONAL DEVELOPMENT					
Personnel Services	4,838	-	-	-	-
Materials and Services	5,237	6,673	-	-	-
Total Fund Requirements	10,075	6,673	-	-	-
ACADEMIC LIBRARY COLLECTION					
Materials and Services	-	4,000	-	-	-
Total Fund Requirements	-	4,000	-	-	-
ACCOUNTABILITY					
Personnel Services	13,005	13,809	14,106	17,114	17,114
Materials and Services	2,000	4,648	2,500	2,500	2,500
Total Fund Requirements	15,005	18,457	16,606	19,614	19,614
AI INCUBATOR					
Personnel Services	-	-	29,469	-	-
Materials and Services	-	-	10,531	-	-
Total Fund Requirements	-	-	40,000	-	-
AMERICAN RESCUE PLAN ACT					
Materials and Services	877,715	1,023,551	181,741	-	-
Total Fund Requirements	877,715	1,023,551	181,741	-	-
CARE CONN EMERG COVID19					
Materials and Services	3,265	-	-	-	-
Total Fund Requirements	3,265	-	-	-	-
CAREER CONNECTED LEARNING					
Materials and Services	18,118	31,298	4,074	-	-
Ending Fund Balance	35,053	3,755	-	-	-
Total Fund Requirements	53,171	35,053	4,074	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CAREER PATHWAYS					
Personnel Services	18,939	25,938	42,496	-	-
Materials and Services	18,380	2,196	10,403	-	-
Total Fund Requirements	37,319	28,134	52,899	-	-
CARL PERKINS					
Personnel Services	-	8,174	-	-	-
Materials and Services	46,126	92,800	124,296	100,000	100,000
Capital Expenses	155,203	80,499	109,488	98,716	98,716
Total Fund Requirements	201,329	181,473	233,784	198,716	198,716
CCL SYSTEMS NAVIGATOR					
Personnel Services	-	-	77,683	90,374	90,374
Materials and Services	-	-	29,768	22,787	22,787
Total Fund Requirements	-	-	107,451	113,161	113,161
CHILDCARE & DEVELOPMENT FUND					
Personnel Services	15,694	-	-	-	-
Materials and Services	23,693	-	-	-	-
Total Fund Requirements	39,387	-	-	-	-
CHILDCARE RESOURCE & REFERRAL					
Personnel Services	176,017	-	-	-	-
Materials and Services	54,923	-	-	-	-
Total Fund Requirements	230,940	-	-	-	-
COMPREHENSIVE					
Personnel Services	156,872	201,832	211,707	253,470	253,470
Materials and Services	48,169	52,424	41,681	26,000	26,000
Total Fund Requirements	205,041	254,257	253,388	279,470	279,470
CORONAVIRUS RRSAA					
Personnel Services	-	31,496	-	-	-
Materials and Services	1,553,497	251,774	175,967	-	-
Capital Expenses	19,735	-	-	-	-
Total Fund Requirements	1,573,232	283,270	175,967	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
COVID STUDENT AID					
Materials and Services	495,650	65,277	-	-	-
Total Fund Requirements	495,650	65,277	-	-	-
COW CREEK FORESTRY					
Materials and Services	2,016	-	-	-	-
Total Fund Requirements	2,016	-	-	-	-
CPI TRAINING FF GRANT					
Materials and Services	3,750	-	-	-	-
Total Fund Requirements	3,750	-	-	-	-
DC TRUCK DRIVING					
Materials and Services	-	7,997	342,000	235,000	235,000
Total Fund Requirements	-	7,997	342,000	235,000	235,000
DECLARATION OF COOPERATION					
Materials and Services	8,409	16,955	24,170	-	-
Ending Fund Balance	28,998	17,043	-	-	-
Total Fund Requirements	37,407	33,998	24,170	-	-
DENTAL CLINIC					
Materials and Services	-	-	15,000	-	-
Ending Fund Balance	5,000	5,000	-	-	-
Total Fund Requirements	5,000	5,000	15,000	-	-
DEVELOPMENTAL EDUCATION WORKGROUP					
Materials and Services	600	-	5,663	-	-
Ending Fund Balance	5,663	5,663	-	-	-
Total Fund Requirements	6,263	5,663	5,663	-	-
EARLY LEARNING PROFESSIONAL DEVELOPMENT					
Personnel Services	3,986	-	-	-	-
Materials and Services	16,908	20,189	54,766	-	-
Total Fund Requirements	20,894	20,189	54,766	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
EDUCATIONAL CREDIT MANAGEMENT CORP					
Materials and Services	-	1,358	-	-	-
Ending Fund Balance	-	931	-	-	-
Total Fund Requirements	-	2,289	-	-	-
EDUCATIONAL TALENT SEARCH					
Personnel Services	248,672	211,485	269,735	263,753	263,753
Materials and Services	60,408	83,137	63,429	61,887	61,887
Total Fund Requirements	309,081	294,621	333,164	325,640	325,640
ELECTRIC MOBILITY GRANT					
Materials and Services	-	-	34,000	-	-
Total Fund Requirements	-	-	34,000	-	-
FILMS ON DEMAND					
Materials and Services	114,400	114,400	116,537	123,000	123,000
Total Fund Requirements	114,400	114,400	116,537	123,000	123,000
FOCUSED CHILDCARE NETWORK					
Personnel Services	4,356	-	-	-	-
Materials and Services	5,617	-	-	-	-
Total Fund Requirements	9,973	-	-	-	-
FORD FAMILY CAREER ACADEMY					
Personnel Services	-	-	127,004	134,836	134,836
Materials and Services	-	-	33,171	33,788	33,788
Total Fund Requirements	-	-	160,175	168,624	168,624
FORD FAMILY RURAL MEN					
Personnel Services	-	-	45,401	35,889	35,889
Materials and Services	-	-	53,393	58,829	58,829
Total Fund Requirements	-	-	98,794	94,718	94,718
FORD FAMILY SBDC CHILDCARE					
Personnel Services	16,026	19,690	19,550	-	-
Materials and Services	3,179	2,159	5,468	-	-
Total Fund Requirements	19,205	21,848	25,018	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
FORD FAMILY SMALL BUSINESS MANAGEMENT					
Materials and Services	-	-	5,000	-	-
Total Fund Requirements	-	-	5,000	-	-
FORESTRY					
Personnel Services	1,827	-	-	-	-
Materials and Services	-	920	17,500	16,000	16,000
Ending Fund Balance	18,298	17,378	-	-	-
Total Fund Requirements	20,125	18,298	17,500	16,000	16,000
FUTURE READY CREDIT FOR PRIOR LEARNING					
Materials and Services	-	-	200,000	-	-
Total Fund Requirements	-	-	200,000	-	-
FUTURE READY OREGON					
Personnel Services	-	-	104,048	-	-
Materials and Services	-	-	511,792	-	-
Total Fund Requirements	-	-	615,840	-	-
GEAR UP					
Personnel Services	17,065	4,335	-	-	-
Materials and Services	35,784	14,844	-	-	-
Total Fund Requirements	52,850	19,179	-	-	-
GED WRAPAROUND					
Personnel Services	8,573	-	-	-	-
Materials and Services	63,352	-	62,040	-	-
Total Fund Requirements	71,926	-	62,040	-	-
GEER DISTANCE LEARNING					
Personnel Services	17,240	58,942	-	-	-
Materials and Services	1,500	30,963	-	-	-
Total Fund Requirements	18,741	89,905	-	-	-
GEER STUDENT SUPPORT					
Materials and Services	188,070	-	-	-	-
Total Fund Requirements	188,070	-	-	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
GUIDED PATHWAYS 2					
Personnel Services	349	-	-	-	-
Materials and Services	7,000	-	-	-	-
Total Fund Requirements	7,349	-	-	-	-
INCLUSIVE CAREER ADVANCEMENT PROGRAM					
Materials and Services	-	637	27,000	27,000	27,000
Total Fund Requirements	-	637	27,000	27,000	27,000
JOB CORPS					
Personnel Services	156,190	183,800	359,034	377,379	377,379
Materials and Services	44,012	110,574	58,130	34,190	34,190
Total Fund Requirements	200,203	294,374	417,164	411,569	411,569
JOBS					
Personnel Services	442,816	464,914	494,511	508,769	508,769
Materials and Services	65,085	69,188	92,334	102,950	102,950
Ending Fund Balance	26,064	25,953	-	-	-
Total Fund Requirements	533,964	560,054	586,845	611,719	611,719
JORDAN COVE PROJECT					
Materials and Services	371	-	-	-	-
Total Fund Requirements	371	-	-	-	-
LENDING LIBRARY					
Materials and Services	351	3,124	1,266	-	-
Ending Fund Balance	3,137	13	-	-	-
Total Fund Requirements	3,488	3,137	1,266	-	-
LIBERAL ARTS TRANSFER FUND					
Ending Fund Balance	1,000	1,000	-	-	-
Total Fund Requirements	1,000	1,000	-	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
LIBRARY ARP					
Materials and Services	-	14,245	-	-	-
Total Fund Requirements	-	14,245	-	-	-
LIBRARY CARES ACT					
Materials and Services	3,064	-	-	-	-
Total Fund Requirements	3,064	-	-	-	-
LIBRARY WORKFORCE DEV PARTNERSHIP					
Materials and Services	-	4,984	-	-	-
Total Fund Requirements	-	4,984	-	-	-
LOTTERY GRANT					
Personnel Services	48,038	37,971	54,594	56,602	56,602
Materials and Services	13,314	30,525	27,307	18,398	18,398
Ending Fund Balance	-	(455)	-	-	-
Total Fund Requirements	61,352	68,040	81,900	75,000	75,000
MATHEMATICS & YOUNG CHILD PROJECT					
Materials and Services	1,961	-	-	-	-
Total Fund Requirements	1,961	-	-	-	-
NURSING ACCREDITATION					
Personnel Services	42,751	102,712	93,929	101,381	101,381
Materials and Services	1,099	27,141	46,071	7,500	7,500
Ending Fund Balance	156,149	126,296	-	-	-
Total Fund Requirements	200,000	256,149	140,000	108,881	108,881
OCF EMS MANNEQUIN					
Capital Expenses	-	353	-	-	-
Ending Fund Balance	353	-	-	-	-
Total Fund Requirements	353	353	-	-	-
OCF STEM EDUCATION					
Materials and Services	-	-	277,926	-	-
Total Fund Requirements	-	-	277,926	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
OPEN TEXTBOOK WORKSHOP					
Personnel Services	20,180	4,854	6,066	24,342	24,342
Total Fund Requirements	20,180	4,854	6,066	24,342	24,342
OR INNOVATION CAREER ACADEMY					
Materials and Services	-	-	66,000	-	-
Total Fund Requirements	-	-	66,000	-	-
OR PATHWAYS TO INDUSTRIAL RESEARCH					
Personnel Services	-	-	6,557	6,746	6,746
Materials and Services	-	-	18,128	35,099	35,099
Total Fund Requirements	-	-	24,685	41,845	41,845
PATHWAYS TO OPPORTUNITY					
Personnel Services	14,416	7,104	10,918	11,767	11,767
Materials and Services	16,194	7,554	6,791	2,233	2,233
Ending Fund Balance	11,582	10,924	-	-	-
Total Fund Requirements	42,193	25,582	17,709	14,000	14,000
PREK NETWORK					
Personnel Services	28,899	-	-	-	-
Materials and Services	7,249	-	-	-	-
Total Fund Requirements	36,148	-	-	-	-
PROGRAM IMPROVEMENT					
Personnel Services	10,052	3,825	10,797	10,796	10,796
Materials and Services	2,297	8,610	4,273	4,275	4,275
Total Fund Requirements	12,349	12,435	15,070	15,071	15,071
RESOURCE NAVIGATOR					
Personnel Services	-	14,452	76,171	66,664	66,664
Materials and Services	-	6,748	72,629	18,336	18,336
Total Fund Requirements	-	21,200	148,800	85,000	85,000
RETAIL MANAGEMENT GRANT					
Materials and Services	2,795	-	-	-	-
Total Fund Requirements	2,795	-	-	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
ROUNDHOUSE FA					
Materials and Services	-	-	30,000	-	-
Total Fund Requirements	-	-	30,000	-	-
RURAL CC COVID19 ST SUPPORT					
Materials and Services	8,715	-	-	-	-
Total Fund Requirements	8,715	-	-	-	-
SB551 PT MEDICAL BENEFIT					
Personnel Services	-	-	10,000	10,000	10,000
Total Fund Requirements	-	-	10,000	10,000	10,000
SBDC CARES					
Personnel Services	27,374	10,221	-	-	-
Materials and Services	2,405	-	-	-	-
Total Fund Requirements	29,779	10,221	-	-	-
SBDC FEDERAL					
Personnel Services	32,461	38,705	35,000	35,000	35,000
Total Fund Requirements	32,461	38,705	35,000	35,000	35,000
SBDC FORD FAMILY COVID19					
Materials and Services	-	9,984	-	-	-
Total Fund Requirements	-	9,984	-	-	-
SEISMIC REHABILITATION WFA					
Materials and Services	1,533,505	71,687	-	-	-
Total Fund Requirements	1,533,505	71,687	-	-	-
SNAP 50/50					
Personnel Services	3,057	4,064	15,569	45,545	45,545
Materials and Services	-	8,963	62,000	79,500	79,500
Ending Fund Balance	57,479	84,306	-	-	-
Total Fund Requirements	60,537	97,333	77,569	125,045	125,045

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
SOWIB DISLOCATED WORKER					
Materials and Services	-	-	300,034	-	-
Total Fund Requirements	-	-	300,034	-	-
SOWIB MECHATRONICS					
Personnel Services	-	-	89,880	-	-
Total Fund Requirements	-	-	89,880	-	-
SOWIB NURSING 2ND YEAR ETPL					
Materials and Services	-	-	150,000	-	-
Total Fund Requirements	-	-	150,000	-	-
SPECIAL REVENUE (Community Services)					
Materials and Services	-	-	119,999	120,000	120,000
Total Fund Requirements	-	-	119,999	120,000	120,000
SPECIAL REVENUE (Instruction)					
Materials and Services	-	-	270,797	300,000	300,000
Total Fund Requirements	-	-	270,797	300,000	300,000
SPECIAL REVENUE (Instruction Support)					
Materials and Services	-	-	204,216	250,000	250,000
Total Fund Requirements	-	-	204,216	250,000	250,000
SPECIAL REVENUE (Support Serv)					
Materials and Services	-	-	200,000	200,000	200,000
Total Fund Requirements	-	-	200,000	200,000	200,000
SPECIAL REVENUE (Student Serv)					
Materials and Services	-	-	318,431	380,000	380,000
Total Fund Requirements	-	-	318,431	380,000	380,000
STEM COMPUTER SCIENCE					
Materials and Services	-	-	244,657	-	-
Total Fund Requirements	-	-	244,657	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
STEM HUB BACKBONE					
Personnel Services	-	-	168,000	-	-
Materials and Services	-	-	148,197	-	-
Total Fund Requirements	-	-	316,197	-	-
STEM INNOVATION					
Personnel Services	-	-	94,596	-	-
Materials and Services	-	-	426,233	-	-
Total Fund Requirements	-	-	520,829	-	-
STEM MATH					
Personnel Services	-	-	12,000	-	-
Materials and Services	-	-	71,790	-	-
Total Fund Requirements	-	-	83,790	-	-
STEP					
Materials and Services	5,858	27,835	-	-	-
Total Fund Requirements	5,858	27,835	-	-	-
SUPPLEMENTAL CARES ACT					
Materials and Services	160,726	188,194	-	-	-
Total Fund Requirements	160,726	188,194	-	-	-
TEACHING SKILLS THAT MATTER					
Personnel Services	1,360	3,991	-	-	-
Total Fund Requirements	1,360	3,991	-	-	-
TITLE III					
Personnel Services	-	57,996	323,127	331,555	331,555
Materials and Services	-	16,190	571,430	670,650	670,650
Total Fund Requirements	-	74,186	894,557	1,002,205	1,002,205
TORQUE CERTIFICATION					
Ending Fund Balance	86	86	-	-	-
Total Fund Requirements	86	86	-	-	-

Grants and Contracts: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
TRANSFER OPPORTUNITY PROGRAM					
Personnel Services	230,488	237,808	288,872	271,282	271,282
Materials and Services	102,619	65,965	84,025	53,395	53,395
Total Fund Requirements	333,107	303,773	372,897	324,677	324,677
UMPQUA CARES 2020					
Personnel Services	47,363	-	-	-	-
Materials and Services	318,808	11,589	-	-	-
Capital Expenses	85,059	-	-	-	-
Total Fund Requirements	451,230	11,589	-	-	-
UPWARD BOUND PROGRAM					
Personnel Services	191,131	208,788	212,155	202,171	202,171
Materials and Services	129,314	123,472	122,284	91,795	91,795
Total Fund Requirements	320,445	332,260	334,439	293,966	293,966
US ENGINEERING					
Personnel Services	-	11,912	22,163	-	-
Materials and Services	-	76	3,360	-	-
Total Fund Requirements	-	11,988	25,523	-	-
US FORESTRY					
Personnel Services	5,280	17,276	-	-	-
Materials and Services	1,003	3,282	-	-	-
Total Fund Requirements	6,284	20,559	-	-	-
USDA GENERAL RECREATION					
Personnel Services	4,967	7,523	-	-	-
Materials and Services	944	1,429	-	-	-
Total Fund Requirements	5,911	8,952	-	-	-
VOCA					
Materials and Services	43,701	54,093	55,000	70,509	70,509
Total Fund Requirements	43,701	54,093	55,000	70,509	70,509

Grants and Contracts: Requirements

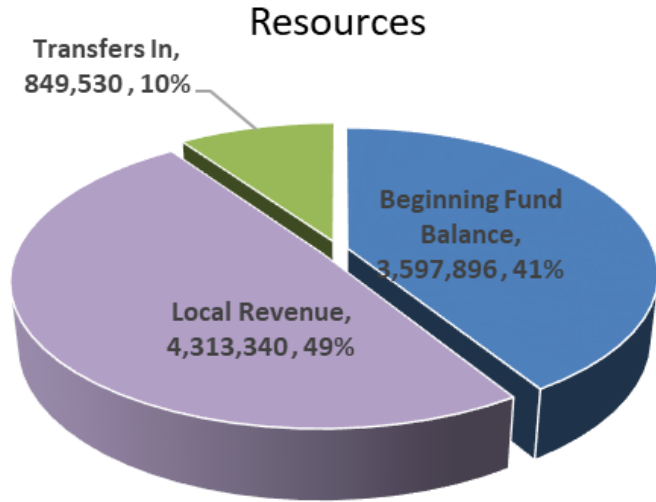
	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
WALMART JRWA SNAP					
Materials and Services	-	7,128	-	-	-
Ending Fund Balance	-	803	-	-	-
Total Fund Requirements	-	7,931	-	-	-
WALMART JRWA SNAP Extension					
Materials and Services	(20)	-	-	-	-
Ending Fund Balance	7,931	-	-	-	-
Total Fund Requirements	7,911	-	-	-	-
WATER ENVIRONMENT FEDERATION					
Personnel Services	-	4,102	25,000	-	-
Materials and Services	-	-	5,000	-	-
Total Fund Requirements	-	4,102	30,000	-	-
WHIPPLE SAP					
Materials and Services	-	16,763	5,589	-	-
Total Fund Requirements	-	16,763	5,589	-	-
WORK BASED INTEGRATION RURAL ED					
Personnel Services	-	-	240,920	222,555	222,555
Materials and Services	-	-	245,380	114,390	114,390
Total Fund Requirements	-	-	486,300	336,945	336,945
YOUTH DEVELOPMENT					
Personnel Services	-	2,998	64,525	-	-
Materials and Services	-	21,788	75,965	-	-
Total Fund Requirements	-	24,786	140,490	-	-
TOTAL REQUIREMENTS	8,750,212	5,119,596	10,302,201	6,436,717	6,436,717

Special Revenue Fund: Administratively Restricted Summary of Resources and Requirements

The **Administratively Restricted fund** decreased as the College has used fund balances to purchase new and replacement equipment and is transitioning housing budgets to the Enterprise Fund. The budgets within this fund support technology and software contracts, supplies and consumables for academic programs and athletic expenses. The fund budgets transfers in from the General fund to build reserves for future use for much needed strategic investments and technology infrastructure.

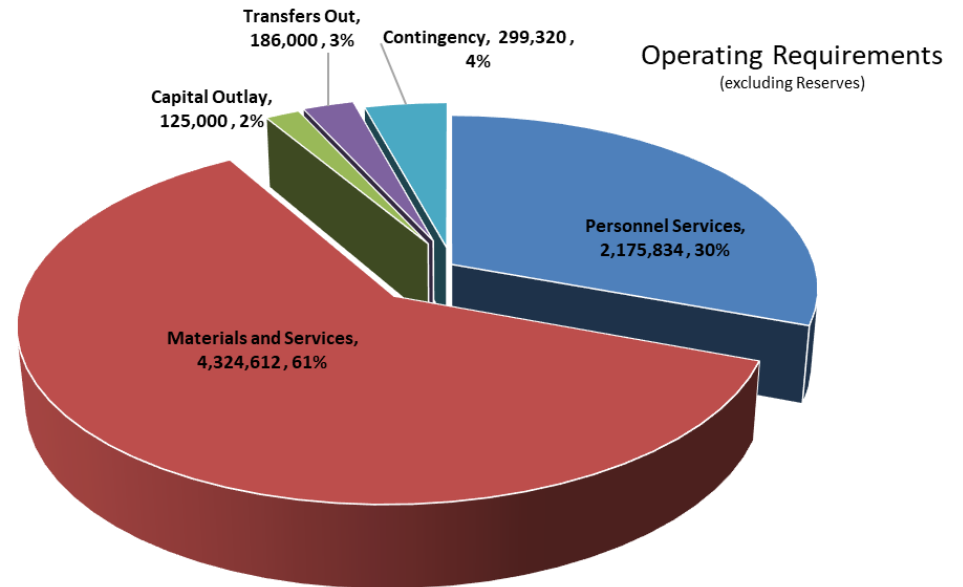
RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	1,839,175	2,546,440	4,939,292	3,597,896	3,597,896
Local Revenue	3,669,426	25,012,972	4,205,659	4,313,340	4,313,340
Transfers In	168,492	809,148	788,144	849,530	849,530
TOTAL RESOURCES	5,677,093	28,368,560	9,933,095	8,760,766	8,760,766
REQUIREMENTS					
Personnel Services	1,194,238	1,551,853	2,028,604	2,175,834	2,175,834
Materials and Services	1,447,705	19,659,621	4,848,929	4,324,612	4,324,612
Capital Outlay	409,111	30,701	144,275	125,000	125,000
Transfers Out	79,600	77,280	91,000	186,000	186,000
Contingency	-	-	1,716,287	299,320	299,320
Sub-Total	3,130,653	21,319,455	8,829,095	7,110,766	7,110,766
Reserves	-	-	1,104,000	1,650,000	1,650,000
Ending Fund Balance	2,546,440	7,049,105	-	-	-
TOTAL REQUIREMENTS	5,677,093	28,368,560	9,933,095	8,760,766	8,760,766

Special Revenue Fund: Administratively Restricted Resources and Requirements



Beginning Fund Balance is estimated at 41% of resources for the 2023-24 fiscal year as we anticipate revenue being received at the end of fiscal year 2022-23 as well as the carryover of reserved amounts in Management Information Systems (Information Technology) and Strategic Fund.

Materials & Services is more than 60% of the budgeted requirements and includes credit and non-credit instructional supplies, consumables, and equipment, athletic gear and travel, as well as strategic investment and technology expenses. Transfers Out include balances in housing budgets to the Enterprise fund and Student Activity Fee to Student Clubs Fund.



**Special Revenue Fund: Administratively Restricted
Summary by Use**

<u>Account</u>	Instruction	Instructional Support	Community Services	Student Services	College Support Services	Transfers	Contingency	Reserves	TOTAL
PERSONNEL SERVICES	1,272,415	400,736	72,366	150,818	279,499	-	-	-	2,175,834
MATERIALS & SERVICES	1,586,538	725,158	75,134	810,139	1,127,643	-	-	-	4,324,612
CAPITAL EXPENDITURES	125,000	-	-	-	-	-	-	-	125,000
TRANSFERS OUT	-	-	-	-	-	186,000	-	-	186,000
CONTINGENCY	-	-	-	-	-	-	299,320	-	299,320
RESERVES	-	-	-	-	-	-	-	1,650,000	1,650,000
TOTAL	2,983,953	1,125,894	147,500	960,957	1,407,142	186,000	299,320	1,650,000	8,760,766
FTE	16.0	5.5	3.6	2.8	1.8	-	-	-	29.6

Administratively Restricted: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Adult Basic Skills	22,967	29,186	13,200	7,120	7,120
Apprenticeship Fees	49,209	50,990	43,125	22,500	22,500
Apprenticeship Coordinator	173,345	163,309	172,500	175,000	175,000
Art Fees	6,006	10,627	11,500	11,500	11,500
Athletic Concessions	113,314	164,601	156,000	169,000	169,000
Athletic Vending Machines	1,658	969	2,250	-	-
Automotive	(9,579)	10,127	11,450	21,500	21,500
Baseball Fees	33,573	54,421	24,700	74,700	74,700
Business Education	7,433	7,433	7,433	7,433	7,433
Business and Workforce Dev	54,306	34,349	39,500	-	-
CEP Marketing	-	-	71,000	71,000	71,000
Certified Medical Assistant Fees	-	-	-	21,000	21,000
Childcare Resource & Referral	22,528	-	-	-	-
Civil Engineering	17,880	15,006	13,500	12,500	12,500
New Athletic Team	-	-	-	8,500	8,500
Community Ed	198,652	247,996	235,000	210,000	210,000
Community Ed Conferences	29,086	83,541	95,000	108,000	108,000
Computer Information Systems	25,903	34,979	20,500	43,500	43,500
Conference on Aging	5,041	2,602	4,000	-	-
Construction 09	(76,952)	273,052	-	-	-
CPR Program	116,889	99,280	100,000	75,000	75,000
Criminal Justice	23,768	6,268	5,742	5,742	5,742
Cross Country	-	217	1,000	1,100	1,100
Dental Assistant	63,779	69,629	85,000	87,000	87,000
Distance Ed	316,300	331,801	364,165	350,000	350,000
Driver's Ed	75,714	89,655	107,500	90,000	90,000
E-Sports	850	2,216	3,000	5,500	5,500
EMT	130,990	156,659	190,000	170,367	170,367
Engineering	6,102	6,003	7,000	9,500	9,500
English Theater	(469)	-	9,250	9,250	9,250

Administratively Restricted: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Facility Equipment	-	-	249,962	40,737	40,737
Faculty Staff Development	120,296	166,805	143,595	225,455	225,455
Fire Science Fees	29,804	35,351	37,000	37,000	37,000
Fitness Center	4,404	2,901	11,037	5,500	5,500
Flegel Center	359,912	255,731	275,000	20,000	20,000
Forestry	4,434	7,479	7,700	8,600	8,600
Foundation Funded Emp	128,054	175,390	278,560	279,499	279,499
Health & Human Performance	5,899	14,870	12,500	15,000	15,000
Housing	480,416	201,610	318,134	150,000	150,000
Instructional Support	6,527	2,242	-	-	-
Library Book Sales	2,801	21,614	4,500	9,000	9,000
Management Information System	402,810	688,772	964,000	1,400,000	1,400,000
Mechatronics	-	-	-	4,680	4,680
Men's Basketball Camp	6,149	29,919	14,500	14,500	14,500
Men's Wrestling	9,203	17,161	11,000	20,000	20,000
Music Lessons	3,331	8,995	18,197	18,257	18,257
Music - Vocal & Instrumental	18,156	29,391	28,000	27,000	27,000
Non Credit Online Registration	25,982	26,681	22,000	20,400	20,400
Nursing Fees	244,421	243,476	211,000	316,100	316,100
Nursing Instructional Fee	297,349	338,897	277,064	297,864	297,864
Obstacle Course Racing	1,537	2,357	1,000	3,000	3,000
OR Student Leadership Act & PD	16,541	16,541	38,325	38,325	38,325
Paralegal Online Fees	13,125	13,014	13,014	13,014	13,014
Parking Fees	14,831	14,856	14,831	14,831	14,831
PERS Pension Obligation Bond	-	17,805,000	-	-	-
Phlebotomy Fees	-	-	-	10,500	10,500
Pool Operations	114,390	144,002	80,000	97,500	97,500
Recruitment & Retention	8,928	8,928	8,928	6,500	6,500
Retail Management	138,464	150,665	155,000	162,673	162,673
SAIF	63,982	63,982	60,874	70,000	70,000
SBDC Program	145,709	190,195	241,555	217,000	217,000
Science Fees	68,937	81,488	81,000	81,000	81,000

Administratively Restricted: Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Staff Development	122,302	166,134	172,549	238,075	238,075
Strategic Fund	53,452	3,798,482	2,383,000	883,000	883,000
Student Activity Fee	147,618	174,403	147,000	149,000	149,000
Student Activity Fee Mainstream	11,040	14,435	18,000	21,500	21,500
Student Life	117,029	96,235	87,013	82,393	82,393
Student Newspaper	8,947	8,839	6,800	6,800	6,800
Student Success Initiatives	122,080	64,604	40,000	43,154	43,154
Student Success Fee (SD)	64,689	77,596	78,000	80,000	80,000
Student Success Fee	181,319	239,954	241,502	285,000	285,000
Student Technology Fees	298,744	292,109	280,000	291,000	291,000
T-TEN Fees	(5,576)	-	-	-	-
T-TEN Housing	(11,573)	-	-	-	-
Tech Fee TITLE II	4,815	5,697	5,800	-	-
Theater Arts	7,624	5,281	2,500	2,500	2,500
Track & Field Fees	7,252	23,239	8,500	12,000	12,000
Truck Driving	208,013	302,795	315,866	360,000	360,000
Umpqua Transit Bus Passes	550	4,100	20,000	25,000	25,000
Veteran's Program	6,656	8,528	1,800	7,785	7,785
Viticulture and Enology	7,327	7,852	7,800	7,852	7,852
Volleyball Camp	5,836	19,420	31,500	41,000	41,000
Volleyball Fees	14,352	12,676	17,000	-	-
Welding	59,479	62,295	69,040	80,560	80,560
Wildland Firefighting	42,783	100,556	57,000	93,000	93,000
Women's Basketball Camp	37,222	91,284	39,200	71,000	71,000
Women's Soccer	350	9,801	3,500	7,500	7,500
Women's Wrestling	20,081	79,014	69,500	32,000	32,000
Auxilliary Revenue Program	-	-	458,634	550,000	550,000
TOTAL RESOURCES	5,677,093	28,368,560	9,933,095	8,760,766	8,760,766

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
ADULT BASIC SKILLS					
Personnel Services	233	-	-	-	-
Materials and Services	1,930	3,826	13,200	7,120	7,120
Capital Outlay	-	14,569	-	-	-
Ending Fund Balance	20,805	10,791	-	-	-
Total Fund Requirements	22,967	29,186	13,200	7,120	7,120
APPRENTICESHIP FEES					
Materials and Services	11,218	34,323	43,125	22,500	22,500
Ending Fund Balance	37,990	16,667	-	-	-
Total Fund Requirements	49,209	50,990	43,125	22,500	22,500
APPRENTICESHIP COORDINATOR					
Personnel Services	56,864	61,902	85,565	88,264	88,264
Materials and Services	40,325	6,203	19,992	23,000	23,000
Capital Outlay	7,800	-	36,943	30,000	30,000
Contingency	-	-	30,000	33,736	33,736
Ending Fund Balance	68,357	95,204	-	-	-
Total Fund Requirements	173,345	163,309	172,500	175,000	175,000
ART FEES					
Personnel Services	-	38	-	-	-
Materials and Services	2,906	7,822	11,500	11,500	11,500
Ending Fund Balance	3,101	2,767	-	-	-
Total Fund Requirements	6,006	10,627	11,500	11,500	11,500
ATHLETIC CONCESSIONS					
Personnel Services	852	16,228	16,268	16,200	16,200
Materials and Services	26,459	43,743	139,732	152,800	152,800
Ending Fund Balance	86,004	104,629	-	-	-
Total Fund Requirements	113,314	164,601	156,000	169,000	169,000
ATHLETIC VENDING MACHINES					
Materials and Services	1,313	-	2,250	-	-
Ending Fund Balance	345	969	-	-	-
Total Fund Requirements	1,658	969	2,250	-	-

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
AUTOMOTIVE					
Personnel Services	(1,380)	-	-	-	-
Materials and Services	27	2,069	11,450	21,500	21,500
Capital Outlay	-	5,000	-	-	-
Ending Fund Balance	(8,227)	3,059	-	-	-
Total Fund Requirements	(9,579)	10,128	11,450	21,500	21,500
BASEBALL FEES					
Materials and Services	16,701	15,325	24,700	74,700	74,700
Ending Fund Balance	16,872	39,096	-	-	-
Total Fund Requirements	33,573	54,421	24,700	74,700	74,700
BUSINESS EDUCATION					
Materials and Services	-	-	7,433	7,433	7,433
Ending Fund Balance	7,433	7,433	-	-	-
Total Fund Requirements	7,433	7,433	7,433	7,433	7,433
BUSINESS & WORKFORCE DEV					
Personnel Services	15,676	6,205	21,558	-	-
Materials and Services	3,981	267	17,942	-	-
Ending Fund Balance	34,649	27,878	-	-	-
Total Fund Requirements	54,306	34,349	39,500	-	-
CEP MARKETING					
Materials and Services	-	-	71,000	71,000	71,000
Total Fund Requirements	-	-	71,000	71,000	71,000
CERTIFIED MEDICAL ASSISTANT FEES					
Personnel Services	-	-	-	15,880	15,880
Materials and Services	-	-	-	5,120	5,120
Total Fund Requirements	-	-	-	21,000	21,000
CHILDCARE RESOURCE & REFERRAL					
Materials and Services	22,528	-	-	-	-
Total Fund Requirements	22,528	-	-	-	-

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CIVIL ENGINEERING					
Personnel Services	-	722	5,939	7,876	7,876
Materials and Services	5,784	831	7,561	4,624	4,624
Ending Fund Balance	12,096	13,453	-	-	-
Total Fund Requirements	17,880	15,006	13,500	12,500	12,500
NEW ATHLETIC TEAM					
Materials and Services	-	-	-	8,500	8,500
Total Fund Requirements	-	-	-	8,500	8,500
COMMUNITY ED					
Personnel Services	69,891	168,372	176,239	141,153	141,153
Materials and Services	48,279	57,624	58,761	68,847	68,847
Ending Fund Balance	80,482	22,000	-	-	-
Total Fund Requirements	198,652	247,996	235,000	210,000	210,000
COMMUNITY ED CONFERENCES					
Personnel Services	785	7,056	16,106	25,107	25,107
Materials and Services	318	55,135	78,894	82,893	82,893
Ending Fund Balance	27,983	21,350	-	-	-
Total Fund Requirements	29,086	83,541	95,000	108,000	108,000
COMPUTER INFORMATION SYSTEMS					
Materials and Services	750	608	20,500	43,500	43,500
Ending Fund Balance	25,153	34,371	-	-	-
Total Fund Requirements	25,903	34,979	20,500	43,500	43,500
CONFERENCE ON AGING					
Personnel Services	2,439	2,285	-	-	-
Materials and Services	-	1	4,000	-	-
Ending Fund Balance	2,602	316	-	-	-
Total Fund Requirements	5,041	2,602	4,000	-	-
CONSTRUCTION 09					
Materials and Services	-	23,090	-	-	-
Ending Fund Balance	(76,952)	249,962	-	-	-
Total Fund Requirements	(76,952)	273,052	-	-	-

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CPR PROGRAM					
Personnel Services	40,410	42,234	42,993	49,040	49,040
Materials and Services	43,775	34,014	57,007	25,960	25,960
Ending Fund Balance	32,705	23,033	-	-	-
Total Fund Requirements	116,889	99,280	100,000	75,000	75,000
CRIMINAL JUSTICE					
Materials and Services	17,500	-	5,742	5,742	5,742
Ending Fund Balance	6,268	6,268	-	-	-
Total Fund Requirements	23,768	6,268	5,742	5,742	5,742
CROSS COUNTRY					
Materials and Services	83	176	1,000	1,100	1,100
Ending Fund Balance	(83)	41	-	-	-
Total Fund Requirements	-	217	1,000	1,100	1,100
DENTAL ASSISTANT					
Personnel Services	47	214	-	-	-
Materials and Services	13,329	27,082	65,000	67,000	67,000
Contingency	-	-	20,000	20,000	20,000
Ending Fund Balance	50,404	42,332	-	-	-
Total Fund Requirements	63,779	69,629	85,000	87,000	87,000
DISTANCE ED					
Personnel Services	200,068	177,148	239,195	245,924	245,924
Materials and Services	8,592	9,931	124,970	104,076	104,076
Ending Fund Balance	107,640	144,722	-	-	-
Total Fund Requirements	316,300	331,801	364,165	350,000	350,000
DRIVER'S ED					
Personnel Services	72,037	61,634	82,367	68,701	68,701
Materials and Services	6,101	11,113	25,133	21,299	21,299
Ending Fund Balance	(2,424)	16,909	-	-	-
Total Fund Requirements	75,714	89,655	107,500	90,000	90,000
E-SPORTS					
Materials and Services	28	56	3,000	5,500	5,500
Ending Fund Balance	822	2,160	-	-	-
Total Fund Requirements	850	2,216	3,000	5,500	5,500

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
EMT					
Personnel Services	4,404	9,589	14,596	26,056	26,056
Materials and Services	38,197	44,178	96,117	73,000	73,000
Capital Outlay	-	11,132	30,000	30,000	30,000
Contingency	-	-	49,287	41,311	41,311
Ending Fund Balance	88,389	91,760	-	-	-
Total Fund Requirements	130,990	156,659	190,000	170,367	170,367
ENGINEERING					
Materials and Services	5,752	2,597	7,000	9,500	9,500
Ending Fund Balance	350	3,406	-	-	-
Total Fund Requirements	6,102	6,003	7,000	9,500	9,500
ENGLISH THEATER					
Materials and Services	-	-	9,250	9,250	9,250
Ending Fund Balance	(469)	-	-	-	-
Total Fund Requirements	(469)	-	9,250	9,250	9,250
FACILITY EQUIPMENT					
Materials and Services	-	-	249,962	40,737	40,737
Total Fund Requirements	-	-	249,962	40,737	40,737
FACULTY DEVELOPMENT					
Materials and Services	15,850	42,723	143,595	225,455	225,455
Ending Fund Balance	104,446	124,081	-	-	-
Total Fund Requirements	120,296	166,805	143,595	225,455	225,455
FIRE SCIENCE FEES					
Personnel Services	339	-	-	-	-
Materials and Services	83	2,048	37,000	37,000	37,000
Ending Fund Balance	29,382	33,302	-	-	-
Total Fund Requirements	29,804	35,351	37,000	37,000	37,000
FITNESS CENTER					
Personnel Services	10,247	10,876	11,037	2,177	2,177
Materials and Services	-	-	-	3,323	3,323
Ending Fund Balance	(5,843)	(7,974)	-	-	-
Total Fund Requirements	4,404	2,901	11,037	5,500	5,500

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
FLEGEL CENTER					
Materials and Services	184,280	194,974	200,000	-	-
Transfers Out	75,000	75,000	75,000	20,000	20,000
Ending Fund Balance	100,631	(14,243)	-	-	-
Total Fund Requirements	359,912	255,731	275,000	20,000	20,000
FORESTRY					
Materials and Services	470	2,351	7,700	8,600	8,600
Ending Fund Balance	3,965	5,127	-	-	-
Total Fund Requirements	4,434	7,479	7,700	8,600	8,600
FOUNDATION FUNDED EMP					
Personnel Services	128,054	175,225	278,560	279,499	279,499
Ending Fund Balance	-	165	-	-	-
Total Fund Requirements	128,054	175,390	278,560	279,499	279,499
HEALTH & HUMAN PERFORMANCE					
Materials and Services	267	11,220	12,500	15,000	15,000
Ending Fund Balance	5,632	3,650	-	-	-
Total Fund Requirements	5,899	14,870	12,500	15,000	15,000
HOUSING					
Personnel Services	-	2,587	8,134	-	-
Materials and Services	112,431	170,212	310,000	-	-
Capital Outlay	401,311	-	-	-	-
Transfers Out	-	-	-	150,000	150,000
Ending Fund Balance	(33,326)	28,810	-	-	-
Total Fund Requirements	480,416	201,610	318,134	150,000	150,000
INSTRUCTIONAL SUPPORT					
Personnel Services	4,115	622	-	-	-
Materials and Services	760	-	-	-	-
Ending Fund Balance	1,652	1,620	-	-	-
Total Fund Requirements	6,527	2,242	-	-	-
LIBRARY BOOK SALES					
Materials and Services	-	-	4,500	9,000	9,000
Ending Fund Balance	2,801	21,614	-	-	-
Total Fund Requirements	2,801	21,614	4,500	9,000	9,000

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
MANAGEMENT INFO SYSTEM					
Materials and Services	273,818	273,874	360,000	500,000	500,000
Reserves	-	-	604,000	900,000	900,000
Ending Fund Balance	128,992	414,898	-	-	-
Total Fund Requirements	402,810	688,772	964,000	1,400,000	1,400,000
MECHATRONICS					
Materials and Services	-	-	-	4,680	4,680
Total Fund Requirements	-	-	-	4,680	4,680
MEN'S BASKETBALL CAMP					
Personnel Services	-	6,637	-	-	-
Materials and Services	4,204	18,439	14,500	14,500	14,500
Ending Fund Balance	1,945	4,843	-	-	-
Total Fund Requirements	6,149	29,919	14,500	14,500	14,500
MEN'S WRESTLING					
Materials and Services	362	439	11,000	20,000	20,000
Ending Fund Balance	8,841	16,723	-	-	-
Total Fund Requirements	9,203	17,161	11,000	20,000	20,000
MUSIC LESSONS					
Personnel Services	5,436	5,536	18,197	18,257	18,257
Ending Fund Balance	(2,105)	3,459	-	-	-
Total Fund Requirements	3,331	8,995	18,197	18,257	18,257
MUSIC - VOCAL & INSTRUMENTAL					
Materials and Services	-	1,001	28,000	27,000	27,000
Ending Fund Balance	18,156	28,390	-	-	-
Total Fund Requirements	18,156	29,391	28,000	27,000	27,000
NON-CREDIT ON-LINE REGISTRATION					
Materials and Services	8,529	10,670	22,000	20,400	20,400
Ending Fund Balance	17,453	16,011	-	-	-
Total Fund Requirements	25,982	26,681	22,000	20,400	20,400

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
NURSING FEES					
Personnel Services	3,644	-	-	-	-
Materials and Services	128,251	118,819	143,668	251,100	251,100
Capital Outlay	-	-	67,332	65,000	65,000
Ending Fund Balance	112,526	124,657	-	-	-
Total Fund Requirements	244,421	243,476	211,000	316,100	316,100
NURSING INSTRUCTIONAL FEE					
Personnel Services	231,477	295,009	277,064	297,864	297,864
Ending Fund Balance	65,872	43,888	-	-	-
Total Fund Requirements	297,349	338,897	277,064	297,864	297,864
OBSTACLE COURSE RACING					
Materials and Services	1,107	2,930	1,000	3,000	3,000
Ending Fund Balance	430	(573)	-	-	-
Total Fund Requirements	1,537	2,357	1,000	3,000	3,000
OR STUDENT LEADERSHIP ACT & PD					
Materials and Services	-	216	38,325	38,325	38,325
Ending Fund Balance	16,541	16,325	-	-	-
Total Fund Requirements	16,541	16,541	38,325	38,325	38,325
PARALEGAL ONLINE FEES					
Personnel Services	-	-	7,885	7,885	7,885
Materials and Services	111	-	5,129	5,129	5,129
Ending Fund Balance	13,014	13,014	-	-	-
Total Fund Requirements	13,125	13,014	13,014	13,014	13,014
PARKING FEES					
Materials and Services	-	-	14,831	14,831	14,831
Ending Fund Balance	14,831	14,856	-	-	-
Total Fund Requirements	14,831	14,856	14,831	14,831	14,831
PERS Pension Obligation Bond					
Materials and Services	-	17,805,000	-	-	-
Total Fund Requirements	-	17,805,000	-	-	-

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
PHLEBOTOMY FEES					
Personnel Services	-	-	-	5,347	5,347
Materials and Services	-	-	-	5,153	5,153
Total Fund Requirements	-	-	-	10,500	10,500
POOL OPERATIONS					
Personnel Services	25,286	48,485	44,415	72,366	72,366
Materials and Services	715	5,436	35,585	25,134	25,134
Ending Fund Balance	88,388	90,081	-	-	-
Total Fund Requirements	114,390	144,002	80,000	97,500	97,500
RECRUITMENT & RETENTION					
Materials and Services	-	-	8,928	6,500	6,500
Ending Fund Balance	8,928	8,928	-	-	-
Total Fund Requirements	8,928	8,928	8,928	6,500	6,500
RETAIL MANAGEMENT					
Personnel Services	22,194	39,083	125,492	110,173	110,173
Materials and Services	7,604	11,083	29,508	17,500	17,500
Contingency	-	-	-	35,000	35,000
Total Fund Requirements	138,464	150,665	155,000	162,673	162,673
SAIF					
Materials and Services	-	2,942	50,874	70,000	70,000
Capital Outlay	-	-	10,000	-	-
Ending Fund Balance	63,982	61,041	-	-	-
Total Fund Requirements	63,982	63,982	60,874	70,000	70,000
SBDC PROGRAM					
Personnel Services	5,078	10,129	43,163	87,676	87,676
Materials and Services	35,242	40,489	181,392	94,612	94,612
Contingency	-	-	17,000	34,712	34,712
Ending Fund Balance	105,388	139,577	-	-	-
Total Fund Requirements	145,709	190,195	241,555	217,000	217,000
SCIENCE FEES					
Materials and Services	291	15,201	81,000	81,000	81,000
Ending Fund Balance	68,645	66,286	-	-	-
Total Fund Requirements	68,937	81,488	81,000	81,000	81,000

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
STAFF DEVELOPMENT					
Materials and Services	8,197	6,338	172,549	238,075	238,075
Ending Fund Balance	114,105	159,796	-	-	-
Total Fund Requirements	122,302	166,134	172,549	238,075	238,075
STRATEGIC FUND					
Personnel Services	-	2,236	-	-	-
Materials and Services	-	19,500	383,000	133,000	133,000
Contingency	-	-	1,500,000	-	-
Reserves	-	-	500,000	750,000	750,000
Ending Fund Balance	53,452	3,776,746	-	-	-
Total Fund Requirements	53,452	3,798,482	2,383,000	883,000	883,000
STUDENT ACTIVITY FEE					
Materials and Services	24,994	49,298	131,000	133,000	133,000
Transfers Out	4,600	2,280	16,000	16,000	16,000
Ending Fund Balance	118,023	122,825	-	-	-
Total Fund Requirements	147,618	174,403	147,000	149,000	149,000
STUDENT ACTIVITY FEE MAINSTREAM					
Materials and Services	46	-	18,000	21,500	21,500
Ending Fund Balance	10,994	14,435	-	-	-
Total Fund Requirements	11,040	14,435	18,000	21,500	21,500
STUDENT LIFE					
Personnel Services	94,260	87,966	87,013	82,393	82,393
Ending Fund Balance	22,769	8,270	-	-	-
Total Fund Requirements	117,029	96,235	87,013	82,393	82,393
STUDENT NEWSPAPER					
Materials and Services	109	274	6,800	6,800	6,800
Ending Fund Balance	8,839	8,564	-	-	-
Total Fund Requirements	8,947	8,839	6,800	6,800	6,800
STUDENT SUCCESS INITIATIVES					
Personnel Services	5,015	4,827	-	-	-
Materials and Services	52,461	16,624	40,000	43,154	43,154
Ending Fund Balance	64,604	43,154	-	-	-
Total Fund Requirements	122,080	64,604	40,000	43,154	43,154

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
STUDENT SUCCESS FEE (SD)					
Personnel Services	28,690	38,261	49,175	52,225	52,225
Materials and Services	7,398	14,084	28,825	27,775	27,775
Ending Fund Balance	28,600	25,251	-	-	-
Total Fund Requirements	64,689	77,596	78,000	80,000	80,000
STUDENT SUCCESS FEE (Tutoring)					
Personnel Services	36,784	78,176	105,887	154,812	154,812
Materials and Services	2,544	16,779	35,615	35,627	35,627
Contingency	-	-	100,000	94,561	94,561
Ending Fund Balance	141,990	145,000	-	-	-
Total Fund Requirements	181,319	239,954	241,502	285,000	285,000
STUDENT TECHNOLOGY FEES					
Materials and Services	178,838	179,092	280,000	291,000	291,000
Ending Fund Balance	119,906	113,017	-	-	-
Total Fund Requirements	298,744	292,109	280,000	291,000	291,000
T-TEN HOUSING					
Ending Fund Balance	(11,573)	-	-	-	-
Total Fund Requirements	(11,573)	-	-	-	-
T-TEN FEES					
Materials and Services	1,914	-	-	-	-
Ending Fund Balance	(7,490)	-	-	-	-
Total Fund Requirements	(5,576)	-	-	-	-
TECH FEE TITLE II					
Materials and Services	-	341	5,800	-	-
Ending Fund Balance	4,815	5,356	-	-	-
Total Fund Requirements	4,815	5,697	5,800	-	-
THEATER ARTS					
Materials and Services	4,096	3,418	2,500	2,500	2,500
Ending Fund Balance	3,528	1,863	-	-	-
Total Fund Requirements	7,624	5,281	2,500	2,500	2,500

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
TRACK & FIELD FEES					
Materials and Services	466	24,036	8,500	12,000	12,000
Ending Fund Balance	6,786	(797)	-	-	-
Total Fund Requirements	7,252	23,239	8,500	12,000	12,000
TRUCK DRIVING					
Personnel Services	120,775	156,882	226,023	279,134	279,134
Materials and Services	11,553	50,216	89,843	80,866	80,866
Ending Fund Balance	75,685	95,698	-	-	-
Total Fund Requirements	208,013	302,795	315,866	360,000	360,000
UMPQUA TRANSIT BUS PASSES					
Materials and Services	550	4,100	20,000	25,000	25,000
Total Fund Requirements	550	4,100	20,000	25,000	25,000
VETERAN'S PROGRAM					
Materials and Services	-	791	1,800	7,785	7,785
Ending Fund Balance	6,656	7,737	-	-	-
Total Fund Requirements	6,656	8,528	1,800	7,785	7,785
VITICULTURE & ENOLOGY					
Materials and Services	875	-	7,800	7,852	7,852
Ending Fund Balance	6,452	7,852	-	-	-
Total Fund Requirements	7,327	7,852	7,800	7,852	7,852
VOLLEYBALL CAMP					
Personnel Services	-	-	3,882	3,895	3,895
Materials and Services	4,056	6,776	27,618	37,105	37,105
Ending Fund Balance	1,781	12,645	-	-	-
Total Fund Requirements	5,836	19,420	31,500	41,000	41,000
VOLLEYBALL FEES					
Materials and Services	13,466	19,836	17,000	-	-
Ending Fund Balance	886	(7,160)	-	-	-
Total Fund Requirements	14,352	12,676	17,000	-	-

Administratively Restricted: Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
WELDING					
Materials and Services	38,376	63,002	69,040	80,560	80,560
Ending Fund Balance	21,103	(707)	-	-	-
Total Fund Requirements	59,479	62,295	69,040	80,560	80,560
WILDLAND FIREFIGHTING					
Personnel Services	8,750	31,283	38,211	34,290	34,290
Materials and Services	183	10,863	18,789	18,710	18,710
Contingency	-	-	-	40,000	40,000
Ending Fund Balance	33,850	58,409	-	-	-
Total Fund Requirements	42,783	100,556	57,000	93,000	93,000
WOMEN'S BASKETBALL CAMP					
Personnel Services	1,766	4,390	3,640	3,640	3,640
Materials and Services	3,877	8,330	35,560	67,360	67,360
Ending Fund Balance	31,580	78,565	-	-	-
Total Fund Requirements	37,222	91,284	39,200	71,000	71,000
WOMEN'S SOCCER					
Materials and Services	289	7,242	3,500	7,500	7,500
Ending Fund Balance	61	2,559	-	-	-
Total Fund Requirements	350	9,801	3,500	7,500	7,500
WOMEN'S WRESTLING					
Materials and Services	3,168	48,603	69,500	32,000	32,000
Ending Fund Balance	16,913	30,410	-	-	-
Total Fund Requirements	20,081	79,014	69,500	32,000	32,000
AUXILLIARY REVENUE PROGRAM					
Materials and Services	-	-	458,634	550,000	550,000
Total Fund Requirements	-	-	458,634	550,000	550,000
TOTAL REQUIREMENTS	5,651,112	28,341,878	9,911,095	8,740,366	8,740,366

Financial Aid Fund Summary of Resources and Requirements

The **Financial Aid fund** accounts for student financial assistance. Federal and state student aid programs provide most of the revenue in this fund. The appropriations for the fund decreased slightly due to revised budget amounts for Direct Loans and Pell Grant to closer match actual amounts in current and prior years.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Federal Revenue	5,056,998	7,056,620	6,884,323	5,684,323	5,684,323
State Revenue	1,184,758	1,477,592	1,821,500	1,753,500	1,753,500
Local Revenue	543,096	561,371	1,000,000	1,000,000	1,000,000
TOTAL RESOURCES	<u>6,784,852</u>	<u>9,095,583</u>	<u>9,705,823</u>	<u>8,437,823</u>	<u>8,437,823</u>
REQUIREMENTS					
Personnel Services	55,013	86,227	107,047	107,047	107,047
Materials & Services	4,160	4,990	-	-	-
Financial Aid	6,725,679	9,004,366	9,598,776	8,330,776	8,330,776
TOTAL REQUIREMENTS	<u>6,784,852</u>	<u>9,095,583</u>	<u>9,705,823</u>	<u>8,437,823</u>	<u>8,437,823</u>

**Financial Aid Fund
Summary by Use**

<u>Account</u>	<u>Financial Aid</u>	<u>Total</u>
PERSONNEL SERVICES	107,047	107,047
FINANCIAL AID	8,330,776	8,330,776
TOTAL	8,437,823	8,437,823
FTE	4.28	4.28

Financial Aid Fund Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
AMERICAN RESCUE PLAN ACT					
Federal Revenue	-	2,205,200	-	-	-
Total Fund Resources	-	2,205,200	-	-	-
CARES					
Federal Revenue	-	(1,980)	-	-	-
Total Fund Resources	-	(1,980)	-	-	-
CHAFEE GRANT					
State Revenue	20,000	25,000	20,000	25,000	25,000
Total Fund Resources	20,000	25,000	20,000	25,000	25,000
DIRECT LOAN					
Federal Revenue	1,724,034	1,498,033	2,700,000	1,750,000	1,750,000
Total Fund Resources	1,724,034	1,498,033	2,700,000	1,750,000	1,750,000
FEDERAL WORK STUDY					
Federal Revenue	105,313	107,047	107,047	107,047	107,047
Local Revenue	-	129	-	-	-
Total Fund Resources	105,313	107,176	107,047	107,047	107,047
FSEOG					
Federal Revenue	76,964	77,276	77,276	77,276	77,276
Transfers	50,300	20,949	-	-	-
Total Fund Resources	127,264	98,225	77,276	77,276	77,276
OR SUPP NEED BASED AID					
State Revenue	1,112	-	-	-	-
Total Fund Resources	1,112	-	-	-	-
OREGON OPPORTUNITY GRANT					
State Revenue	761,800	1,066,289	1,200,000	1,200,000	1,200,000
Total Fund Resources	761,800	1,066,289	1,200,000	1,200,000	1,200,000

Financial Aid Fund Resources

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
OREGON PROMISE					
State Revenue	401,846	378,256	600,000	450,000	450,000
Total Fund Resources	401,846	378,256	600,000	450,000	450,000
OREGON TRIBAL GRANT					
State Revenue	-	-	-	75,000	75,000
Total Fund Resources	-	-	-	75,000	75,000
PELL GRANT					
Federal Revenue	3,150,687	3,171,044	4,000,000	3,750,000	3,750,000
Total Fund Resources	3,150,687	3,171,044	4,000,000	3,750,000	3,750,000
SCHOLARSHIPS					
Local Revenue	543,096	561,242	1,000,000	1,000,000	1,000,000
Total Fund Resources	543,096	561,242	1,000,000	1,000,000	1,000,000
STATE TUITION ASSISTANCE					
State Revenue	-	8,047	1,500	3,500	3,500
Total Fund Resources	-	8,047	1,500	3,500	3,500
TOTAL RESOURCES	6,835,152	9,116,532	9,705,823	8,437,823	8,437,823

Financial Aid Fund Requirements

REQUIREMENTS	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
AMERICAN RESCUE PLAN ACT					
Financial Aid	-	2,205,200	-	-	-
Total Fund Requirements	-	2,205,200	-	-	-
CARES					
Financial Aid	-	(1,980)	-	-	-
Total Fund Requirements	-	(1,980)	-	-	-
CHAFEE GRANT					
Financial Aid	20,000	25,000	20,000	25,000	25,000
Total Fund Requirements	20,000	25,000	20,000	25,000	25,000
DIRECT LOAN					
Financial Aid	1,724,034	1,498,033	2,700,000	1,750,000	1,750,000
Total Fund Requirements	1,724,034	1,498,033	2,700,000	1,750,000	1,750,000
FEDERAL WORK STUDY					
Personnel Services	55,013	86,227	107,047	107,047	107,047
Transfers	50,300	20,949	-	-	-
Total Fund Requirements	105,313	107,176	107,047	107,047	107,047
FSEOG					
Financial Aid	127,264	98,225	77,276	77,276	77,276
Total Fund Requirements	127,264	98,225	77,276	77,276	77,276
OR SUPP NEED BASED AID					
Financial Aid	1,112	-	-	-	-
Total Fund Requirements	1,112	-	-	-	-
OREGON OPPORTUNITY GRANT					
Financial Aid	761,800	1,066,289	1,200,000	1,200,000	1,200,000
Total Fund Requirements	761,800	1,066,289	1,200,000	1,200,000	1,200,000

Financial Aid Fund Requirements

REQUIREMENTS	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
OREGON PROMISE					
Financial Aid	401,846	378,256	600,000	450,000	450,000
Total Fund Requirements	401,846	378,256	600,000	450,000	450,000
OREGON TRIBAL GRANT					
Financial Aid	-	-	-	75,000	75,000
Total Fund Requirements	-	-	-	75,000	75,000
PELL GRANT					
Materials & Services	4,160	4,990	-	-	-
Financial Aid	3,146,527	3,166,054	4,000,000	3,750,000	3,750,000
Total Fund Requirements	3,150,687	3,171,044	4,000,000	3,750,000	3,750,000
SCHOLARSHIPS					
Financial Aid	543,096	561,242	1,000,000	1,000,000	1,000,000
Total Fund Requirements	543,096	561,242	1,000,000	1,000,000	1,000,000
STATE TUITION ASSISTANCE					
Financial Aid	-	8,047	1,500	3,500	3,500
Total Fund Requirements	-	8,047	1,500	3,500	3,500
TOTAL REQUIREMENTS	6,835,152	6,911,332	9,705,823	8,437,823	8,437,823

Capital Projects Fund Summary of Resources and Requirements

The **Capital Project fund** has a budget of \$2.85M for capital projects, deferred maintenance, furnishings, and equipment. The fund appropriations decreased slightly for FY24 due to increased funding in FY23 for the purchase of housing properties. FY24 significant nonrecurring expenses include a new roof for the library (approximately \$310,000) and construction/remodel of housing units being purchased in 2023 (up to \$1M). The one-time investment in these projects will not have an ongoing impact on the operating budget. The library roof is being funded from reserves in the deferred maintenance budget and the housing project is being funded by transfer from the general fund.

The fund also includes a transfer from general fund to reserves in the amount of \$302,000 to provide funding for future deferred maintenance needs. The Board of Education approved \$1.00 of tuition increase up to \$50,000 to support capital maintenance needs effective in FY18. In addition, the Legacy Fee will transfer to support capital project needs of the campus once the debt service for Full Faith and Credit Obligations, Series 2014B is repaid.

UCC is primarily self-funded for capital projects and deferred maintenance through transfers from the general fund, greatly limiting the ability to stay current with maintenance and renovation needs. Grant funding is sought and applied for when available and a small amount of revenue is received from a multi-year facility lease with a local Montessori school for 1.25 buildings on campus. The new facilities master plan supporting the Strategic Plan and Academic Strategies and Priorities plan, is scheduled to be complete in fall of 2023. Until the plan is complete, projects are attended to based on available funding and a priority report provided during a 2020 facilities condition assessment performed by a third-party consultant. Since fiscal year 2022, an additional transfer was made each year to begin building a reserve to support the new facilities master plan.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	479,985	321,208	568,979	1,098,867	1,098,867
Donations	138,383	85,224	-	-	-
State Grant	-	636,812	-	-	-
Local Revenue	93,891	193,594	30,750	47,750	47,750
Transfers In	758,398	602,000	2,617,000	1,702,000	1,702,000
TOTAL RESOURCES	1,470,657	1,838,838	3,216,729	2,848,617	2,848,617
REQUIREMENTS					
Personnel Services	21,049	-	-	-	-
Materials and Services	780,097	1,046,399	2,561,229	2,072,617	2,072,617
Capital Outlay	153,100	85,185	51,500	200,000	200,000
Transfers	195,204	-	-	-	-
Sub-Total	1,149,450	1,131,584	2,612,729	2,272,617	2,272,617
Reserves	-	-	604,000	576,000	576,000
Ending Fund Balance	321,208	707,254	-	-	-
TOTAL REQUIREMENTS	1,470,657	1,838,838	3,216,729	2,848,617	2,848,617

**Capital Projects Fund
Summary by Use**

Account	Facilities Acquisition/ Construction	Reserves	TOTAL
MATERIALS & SERVICES	2,072,617	-	2,072,617
CAPITAL OUTLAY	200,000	-	200,000
RESERVES	-	576,000	576,000
TOTAL	2,272,617	576,000	2,848,617
FTE	-	-	-

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

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
CAPITAL PROJECTS					
Beginning Fund Balance	113,615	113,137	25,000	210,000	210,000
Local Revenue	56,440	136,727	-	-	-
Transfers In	343,194	250,000	250,000	350,000	350,000
Total Fund Resources	513,249	499,864	275,000	560,000	560,000
REQUIREMENTS					
CAPITAL PROJECTS					
Personnel Services	21,049	-	-	-	-
Materials and Services	294,552	321,367	275,000	560,000	560,000
Capital Outlay	84,511	26,045	-	-	-
Ending Fund Balance	113,137	152,452	-	-	-
Total Fund Requirements	513,249	499,864	275,000	560,000	560,000

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

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
DEFERRED MAINT					
Beginning Fund Balance	308,305	249,881	537,000	871,888	871,888
Local Revenue	37,451	56,868	30,750	47,750	47,750
Transfers In	50,000	352,000	352,000	352,000	352,000
Total Fund Resources	395,756	658,748	919,750	1,271,638	1,271,638
REQUIREMENTS					
DEFERRED MAINT					
Materials and Services	77,287	51,785	264,250	495,638	495,638
Capital Outlay	68,589	59,140	51,500	200,000	200,000
Reserves	-	-	604,000	576,000	576,000
Ending Fund Balance	249,881	547,823	-	-	-
Total Fund Requirements	395,756	658,748	919,750	1,271,638	1,271,638

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

RESOURCES	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
FURNISHINGS & EQUIPMENT					
Beginning Fund Balance	99	9,427	-	10,000	10,000
Transfers	20,000	-	15,000	-	-
Total Fund Resources	20,099	9,427	15,000	10,000	10,000
REQUIREMENTS					
FURNISHINGS & EQUIPMENT					
Materials and Services	10,672	9,427	15,000	10,000	10,000
Ending Fund Balance	9,427	-	-	-	-
Total Fund Requirements	20,099	9,427	15,000	10,000	10,000

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

	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023	Fiscal Year 2023 - 2024	Fiscal Year 2023 - 2024
RESOURCES	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
HOUSING ACQUISITION AND CONSTRUCTION					
Transfers In	-	-	2,000,000	1,000,000	1,000,000
Total Fund Resources	-	-	2,000,000	1,000,000	1,000,000
REQUIREMENTS					
HOUSING ACQUISITION AND CONSTRUCTION					
Materials and Services	-	-	2,000,000	1,000,000	1,000,000
Total Fund Requirements	-	-	2,000,000	1,000,000	1,000,000

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

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
INDUSTRIAL TECHNOLOGY					
Beginning Fund Balance	45,204	-	-	-	-
Transfers In	150,000	-	-	-	-
Total Fund Resources	195,204	-	-	-	-
REQUIREMENTS					
INDUSTRIAL TECHNOLOGY					
Transfers Out	195,204	-	-	-	-
Total Fund Requirements	195,204	-	-	-	-

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

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
LOCKWOOD HALL REMODEL					
Beginning Fund Balance	-	454	-	-	-
Donations	138,383	85,224	-	-	-
Transfers In	195,204	-	-	-	-
Total Fund Resources	333,587	85,678	-	-	-
REQUIREMENTS					
LOCKWOOD HALL REMODEL					
Materials and Services	333,133	85,678	-	-	-
Ending Fund Balance	454	-	-	-	-
Total Fund Requirements	333,587	85,678	-	-	-

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

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADOPTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
POOL REPAIR					
Beginning Fund Balance	12,762	6,979	6,979	6,979	6,979
Total Fund Resources	12,762	6,979	6,979	6,979	6,979
REQUIREMENTS					
POOL REPAIR					
Materials and Services	5,782	-	6,979	6,979	6,979
Ending Fund Balance	6,979	6,979	-	-	-
Total Fund Requirements	12,762	6,979	6,979	6,979	6,979

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

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
LANDSLIDE					
Beginning Fund Balance	-	(58,670)	-	-	-
State Grant & Contracts	-	636,812	-	-	-
Total Fund Resources	-	578,142	-	-	-
REQUIREMENTS					
LANDSLIDE					
Materials and Services	58,670	578,142	-	-	-
Ending Fund Balance	(58,670)	-	-	-	-
Total Fund Requirements	-	578,142	-	-	-

Debt Service Fund

The College's debt service fund consists of Limited Tax Pension Bonds Series 2004 and 2021, Full Faith and Credit Obligations Series B 2014 and Full Faith and Credit Financing Agreement 2020. The debt service fund is used for the accumulation of resources that in turn is used to fund principal, interest, and other related payments. In general, the College issues Full Faith and Credit Obligations to finance capital projects. In addition, the College may undergo actions, such as refinancing, to take advantage of lower interest rates.

S&P Global Ratings assigned its AA-/stable long-term rating to Umpqua Community College.

Legally, the College is not allowed to issue general obligation bonds more than 1.5% of the district's real market value of taxable property (\$15,709,257,515), or an estimated \$235,638,858. The College has not issued general obligation debt and therefore the full \$235,638,858 is available to the College.

The table below represents the outstanding obligations of the College on July 1, 2023, and the budgeted activity for fiscal year 2023-24 amounts due during the year and interest for the year. All debt service obligations are ultimately guaranteed by the general fund operations of the College.

FY24 Debt Service Budgeted Activity	Original Principal Amount	Principal Balance July 1, 2023	Principal Due FY23/24	Interest Due FY23/24	Pricipal Balance June 30, 2024
2004 Limited Tax Pension bonds					
Interest: 3.35 - 5.53%; Maturity: June 30, 2028	\$ 11,910,000	\$ 5,530,000	\$ 1,020,000	\$ 305,809	\$ 4,510,000
2014 Full Faith & Credit Obligations, Series B					
Interest: 2-4%; Maturity: June 1, 2034	\$ 2,405,000	\$ 1,710,000	\$ 125,000	\$ 68,400	\$ 1,585,000
2020 Full Faith & Credit Financing Agreement					
Interest: 1.78%; Maturity: June 30, 2035	\$ 2,895,800	\$ 2,376,197	\$ 179,702	\$ 42,296	\$ 2,196,495
2021 Limited Tax Pension bonds					
Interest: 0.199-2.945%; Maturity: June 30, 2040	\$ 17,805,000	\$ 16,765,000	\$ 605,000	\$ 368,527	\$ 16,160,000
Total	\$35,015,800	\$26,381,197	\$1,929,702	\$ 785,032	\$24,451,495

Pension Obligation Bonds, Series 2004

In February 2004, \$11,910,000 of limited Tax Pension Obligation Bonds were issued and transferred to the State of Oregon Public Employees Retirement System to cover a portion of the College's share of the cost sharing plan's unfunded actuarial liability. The resulting pension asset is being used to pay a portion of the annual required contribution. Principal payments are due annually in June through June 30, 2028, and interest payable in December and June of each year with rates ranging from 3.35% to 5.53%.

The College set up reserves in the amount of \$1.8M in the fund to help eliminate increases in the annual debt service repayment amounts through the end of the repayment period.

Future bonded debt requirements for the pension bond issue are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,020,000	\$ 305,809	\$ 1,325,809
2025	1,135,000	249,403	1,384,403
2026	1,255,000	186,638	1,441,638
2027	1,385,000	117,236	1,502,236
2028	735,000	40,646	775,646
	<u>\$ 5,530,000</u>	<u>\$ 899,731</u>	<u>\$ 6,429,731</u>

Full Faith and Credit Obligations, Series 2014

In December 2014, \$5,500,000 of Full Faith and Credit Obligations, Series 2014A and \$2,405,000 of Full Faith and Credit Obligations, Series 2014B were issued to finance real and personal property including the construction, equipping, and furnishing of Bonnie J Ford Health, Nursing and Science Building. On December 1, 2019, the College exercised a call option to pay single principal payment of \$5,500,000 due on June 1st, 2024.

Principal payments for Series 2014B are due annually in June starting with June of 2018 through June 1, 2034, and interest payable in December and June of each year with rates ranging from 2% to 4%. Series 2014B have a ten-year call option and the College is planning to exercise this option in June 2025. The College established a fee that is covering the debt service payments.

Future maturities for the Full Faith and Credit Obligations, Series 2014B are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	125,000	68,400	193,400
2025	130,000	63,400	193,400
2026	135,000	58,200	193,200
2027	145,000	52,800	197,800
2028	150,000	47,000	197,000
2029-2033	835,000	140,800	975,800
2034-2038	190,000	7,600	197,600
Total	<u>\$ 1,710,000</u>	<u>\$ 438,200</u>	<u>\$ 2,148,200</u>

Full Faith and Credit Financing Agreement 2020

On June 1, 2020, the College issued \$2,895,800 of Full Faith and Credit Financing Agreement 2020 inclusive in bond issuance costs to extinguish the remaining \$2,835,000 of Full Faith and Credit Obligations Series 2010. The series 2010 were issued to finance construction of Danny Lang Teaching, Learning, and Event Center. The College current refunded the Series 2010 debt to take advantage of lower interest rates. The series 2020 debt issue bears interest rate of 1.78% and the final maturity is June 30, 2035. Principal payments for debt service are due annually in June starting with June of 2021 through June 30, 2035, and interest payable in December and June of each year. Series 2020 debt has a prepayment option on or after June 30, 2030.

Future Full Faith and Credit Financial Agreement 2020 requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	179,702	42,296	221,998
2025	182,967	39,098	222,065
2026	186,140	35,841	221,981
2027	188,696	32,528	221,224
2028	191,133	29,169	220,302
2029-2033	1,016,760	93,146	1,109,906
2034-2038	430,799	11,558	442,357
	<u>\$2,376,197</u>	<u>\$ 283,634</u>	<u>\$ 2,659,831</u>

Pension Obligation Bonds, Series 2021

On August 31, 2021, \$17,805,000 of limited Tax Pension Obligation Bonds were issued and transferred to the State of Oregon Public Employees Retirement System to cover a portion of the College's share of the cost sharing plan's unfunded actuarial liability. The resulting pension asset is being used to pay a portion of the annual required contribution. Principal payments are due annually in June through June 30, 2040, and interest payable in December and June of each year with rates ranging from 0% to 2.945%.

Future Pension Obligation requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	605,000	368,527	973,527
2025	640,000	365,000	1,005,000
2026	680,000	359,336	1,039,336
2027	720,000	351,550	1,071,550
2028	770,000	341,686	1,111,686
2029-2033	4,650,000	1,492,984	6,142,984
2034-2038	6,365,000	897,979	7,262,979
2039-2043	2,335,000	92,326	2,427,326
	<u>\$ 16,765,000</u>	<u>\$ 4,269,388</u>	<u>\$ 21,034,388</u>

**Debt Service Fund
Summary of Resources**

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	2,752,559	2,917,477	2,948,042	3,944,038	3,944,038
Bond Proceeds	-	1,136,158	-	-	-
Fees	504,951	391,888	392,858	404,624	404,624
Interest	4,634	4,066	4,600	12,000	12,000
PERS Adjustment	-	-	1,332,308	1,372,574	1,372,574
Transfers In	1,243,196	1,243,196	1,509,196	1,310,890	1,310,890
TOTAL RESOURCES	4,505,340	5,692,784	6,187,004	7,044,126	7,044,126

Debt Service Fund Summary of Requirements

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
REQUIREMENTS					
2014 Full Faith and Credit Obligations					
Materials & Services	619	600	13,000	13,000	13,000
Principle (Issued Dec 2014)	115,000	120,000	125,000	125,000	125,000
Interest (Payments 12/1, 6/1)	77,867	75,464	72,150	68,400	68,400
Total Fund Requirements	193,486	196,064	210,150	206,400	206,400
Full Faith & Credit FA 2020					
Materials & Services	-	-	3,000	3,000	3,000
Principle (Issued June 2020)	170,353	172,903	176,347	179,702	179,702
Interest (Payments 12/31, 6/30)	51,483	48,454	45,435	42,297	42,297
Total Fund Requirements	221,836	221,357	224,782	224,999	224,999
Pension Bonds Payable 2004					
Materials & Services	2,636	1,600	3,000	3,000	3,000
Principle (Issued Feb 2004)	730,000	820,000	915,000	1,020,000	1,020,000
Interest (Payments 12/30, 6/30)	439,905	400,193	355,585	305,809	305,809
Total Fund Requirements	1,172,541	1,221,793	1,273,585	1,328,809	1,328,809
Full Faith & Credit Pension 2021					
Materials & Services	-	(4,216)	5,000	5,000	5,000
Principle (Issued Aug 2021)	-	460,000	580,000	605,000	605,000
Interest (Payments 12/30, 6/30)	-	309,266	370,203	368,527	368,527
Total Fund Requirements	-	765,050	955,203	978,527	978,527
SUB -TOTAL	1,587,863	2,404,264	2,663,720	2,738,735	2,738,735
Unappropriated End. Fund Balance	-	-	3,523,284	4,305,391	4,305,391
Ending Fund Balance	2,917,477	3,288,520	-	-	-
TOTAL REQUIREMENTS	4,505,340	5,692,784	6,187,004	7,044,126	7,044,126

**Debt Service Fund
Summary by Use**

Account	Debt Service	Unappropriated Ending Fund Balance	TOTAL
DEBT SERVICE	2,738,735	-	2,738,735
UNAPPROPRIATED ENDING FUND BALANCE	-	4,305,391	4,305,391
TOTAL	2,738,735	4,305,391	7,044,126
FTE	-	-	-

Insurance Fund Summary of Resources and Requirements

The **Insurance fund** operations are funded by transfer of resources from the general fund and any unspent ending fund balance from the previous year. Insurance fund accounts for self-funded unemployment insurance and early retirement health insurance provided to employees meeting specific service criteria requirements. During the height of the COVID-19 pandemic, the state subsidy for unemployment coverage greatly reduced UCC's required payments and allowed for growth in the fund. Though the state subsidy ended in 2022, our quarterly billings remain low, eliminating the need for additional transfer of funds in FY2024. Additionally, the number of staff currently receiving early retirement benefits and those that are eligible are decreasing requiring only a small transfer to ensure sufficient funding for the next several years.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	189,914	340,966	449,573	560,824	560,824
Transfers In	313,000	295,000	170,000	10,000	10,000
TOTAL RESOURCES	502,914	635,966	619,573	570,824	570,824
REQUIREMENTS					
Unemployment					
Personnel Services	56,824	73,382	269,275	264,871	264,871
Ending Fund Balance	131,065	177,683	-	-	-
Total Fund Requirements	187,889	251,065	269,275	264,871	264,871
Retiree					
Personnel Services	105,123	82,743	300,000	295,000	295,000
Contingency	-	-	50,298	10,953	10,953
Ending Fund Balance	209,901	302,158	-	-	-
Total Fund Requirements	315,025	384,901	350,298	305,953	305,953
TOTAL REQUIREMENTS	502,914	635,966	619,573	570,824	570,824

**Insurance Fund
Summary by Use**

Account	College Support Services	Reserves	TOTAL
PERSONNEL SERVICES	559,871	-	559,871
CONTINGENCY	-	10,953	10,953
TOTAL	559,871	10,953	570,824
FTE	-	-	-

Enterprise Fund Summary of Resources and Requirements

The **Enterprise fund** highlights operations of the Campus Store, Housing, Incubator Program, Special Events, and Wine Sales programs. The fund generates revenues by providing goods and services to students, staff, and the public. Enterprise operations are projected to increase with the addition of student housing.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	118,317	683,755	703,955	827,000	827,000
Federal Revenue	346,877	-	-	-	-
Sales/Service Revenue	908,720	834,297	1,342,960	1,935,140	1,935,140
Transfers In	75,000	84,210	-	170,000	170,000
TOTAL RESOURCES	1,448,914	1,602,262	2,046,915	2,932,140	2,932,140
REQUIREMENTS					
Personnel Services	129,218	125,335	223,969	264,647	264,647
Fringe Benefits	61,057	46,547	90,129	107,479	107,479
Materials and Services	570,084	558,532	1,522,817	1,846,775	1,846,775
Capital Outlay	-	-	10,000	-	-
Contingency	-	-	200,000	663,239	663,239
Transfers Out	-	-	-	50,000	50,000
Sub-Total	760,360	730,415	2,046,915	2,932,140	2,932,140
Ending Fund Balance	688,555	871,847	-	-	-
TOTAL REQUIREMENTS	1,448,914	1,602,262	2,046,915	2,932,140	2,932,140

**Enterprise Fund
Summary by Use**

Account	Instructional Support	Community Services	Student Services	Reserves	TOTAL
PERSONNEL SERVICES	2,727	197,365	172,034	-	372,126
MATERIALS & SERVICES	47,273	153,862	1,695,640	-	1,896,775
CONTINGENCY	-	-	-	663,239	663,239
TOTAL	50,000	351,227	1,867,674	663,239	2,932,140
FTE	0.3	4.1	2.5	-	6.8

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
APARTMENTS					
Sales/Service Revenue	-	-	-	168,900	168,900
Transfers	-	-	-	30,000	30,000
Total Fund Resources	-	-	-	198,900	198,900
REQUIREMENTS					
APARTMENTS					
Materials and Services	-	-	-	198,900	198,900
Total Fund Requirements	-	-	-	198,900	198,900

**Enterprise Fund
Resources and Requirements by Fund**

RESOURCES	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
CAMPUS STORE					
Beginning Fund Balance	164,134	587,237	574,423	620,000	620,000
Federal Revenue	305,663	-	-	-	-
Sales/Service Revenue	842,656	772,784	728,443	724,000	724,000
Total Fund Resources	1,312,453	1,360,021	1,302,866	1,344,000	1,344,000
REQUIREMENTS					
CAMPUS STORE					
Personnel Services	124,410	111,656	118,962	112,319	112,319
Fringe Benefits	57,958	41,164	57,608	59,715	59,715
Materials and Services	542,848	519,007	916,296	616,000	616,000
Capital Outlay	-	-	10,000	-	-
Contingency	-	-	200,000	555,966	555,966
Ending Fund Balance	587,237	688,194	-	-	-
Total Fund Requirements	1,312,453	1,360,021	1,302,866	1,344,000	1,344,000

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
CATERING					
Beginning Fund Balance	(159,982)	(84,210)	-	-	-
Sales/Service Revenue	772	-	-	-	-
Transfers In	75,000	84,210	-	-	-
Total Fund Resources	(84,210)	-	-	-	-
REQUIREMENTS					
CATERING					
Ending Fund Balance	(84,210)	-	-	-	-
Total Fund Requirements	(84,210)	-	-	-	-

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
HAWKS LANDING					
Sales/Service Revenue	-	-	-	187,905	187,905
Transfers	-	-	-	120,000	120,000
Total Fund Resources	-	-	-	307,905	307,905
REQUIREMENTS					
HAWKS LANDING					
Materials and Services	-	-	-	227,905	227,905
Contingency	-	-	-	80,000	80,000
Total Fund Requirements	-	-	-	307,905	307,905

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
HAWKS NEST					
Sales/Service Revenue	-	-	-	184,735	184,735
Transfers	-	-	-	20,000	20,000
Total Fund Resources	-	-	-	204,735	204,735
REQUIREMENTS					
HAWKS NEST					
Materials and Services	-	-	-	154,735	154,735
Transfers Out	-	-	-	50,000	50,000
Total Fund Requirements	-	-	-	204,735	204,735

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
INCUBATOR PROGRAM					
Beginning Fund Balance	70,074	74,151	58,500	32,000	32,000
Sales/Service Revenue	9,668	14,767	20,000	25,000	25,000
Total Fund Resources	79,742	88,917	78,500	57,000	57,000
REQUIREMENTS					
INCUBATOR PROGRAM					
Personnel Services	-	3,357	37,855	33,262	33,262
Fringe Benefits	-	1,691	16,663	15,963	15,963
Materials and Services	5,591	31,473	23,982	7,775	7,775
Ending Fund Balance	74,151	52,396	-	-	-
Total Fund Requirements	79,742	88,917	78,500	57,000	57,000

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
SPECIAL EVENTS					
Beginning Fund Balance	31,847	104,394	71,032	160,000	160,000
Federal Grant Revenue	41,214	-	-	-	-
Sales/Service Revenue	38,951	40,601	30,000	81,500	81,500
Total Fund Resources	112,012	144,995	101,032	241,500	241,500
REQUIREMENTS					
SPECIAL EVENTS					
Personnel Services	4,440	10,035	64,652	116,566	116,566
Fringe Benefits	3,070	3,623	15,641	31,574	31,574
Materials and Services	108	2,037	20,739	66,087	66,087
Contingency	-	-	-	27,273	27,273
Ending Fund Balance	104,394	129,300	-	-	-
Total Fund Requirements	112,012	144,995	101,032	241,500	241,500

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
WINE SEMINARS					
Beginning Fund Balance	16	-	-	-	-
Total Fund Resources	16	-	-	-	-
REQUIREMENTS					
WINE SEMINARS					
Ending Fund Balance	16	-	-	-	-
Total Fund Requirements	16	-	-	-	-

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021	Fiscal Year 2021 - 2022	Fiscal Year 2022 - 2023	Fiscal Year 2022 - 2023	Fiscal Year 2022 - 2023
RESOURCES	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
WINE REVENUE					
Beginning Fund Balance	6,966	2,183	-	15,000	15,000
Sales/Service Revenue	-	6,146	11,417	10,000	10,000
Total Fund Resources	6,966	8,329	11,417	25,000	25,000
REQUIREMENTS					
WINE REVENUE					
Personnel Services	-	287	2,500	2,500	2,500
Fringe Benefits	-	70	217	227	227
Materials and Services	4,799	6,015	8,700	22,273	22,273
Ending Fund Balance	2,167	1,957	-	-	-
Total Fund Requirements	6,966	8,329	11,417	25,000	25,000

**Enterprise Fund
Resources and Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
RESOURCES					
ENTREPRENEUR					
Sales/Service Revenue	-	-	150,000	553,100	553,100
Total Fund Resources	-	-	150,000	553,100	553,100
REQUIREMENTS					
ENTREPRENEUR					
Materials and Services	-	-	150,000	553,100	553,100
Total Fund Requirements	-	-	150,000	553,100	553,100

Internal Service Fund Summary of Resources and Requirements

The **Internal Service fund** accounts for operations of the Motor Pool and Copiers funds that generate revenues by providing services on a cost reimbursement basis to college operating funds. Additionally, the fund accounts for PERS Reserves fund established in anticipation of PERS rate increases in 2010. The College established a separate fund in 2017. UCC's PERS contribution rates, based on advisory rates are anticipated to remain relatively flat in the 2023-25 biennium. The economic and market conditions may change the long-term cost outlook for this major operational cost in the future.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	854,854	867,929	858,441	936,606	936,606
Intra College Sales - Motor Pool	18,088	27,089	35,000	37,000	37,000
Intra College Sales - Copiers	38,107	53,054	50,000	52,692	52,692
PERS Reserves	8,145	70,660	-	-	-
TOTAL RESOURCES	919,194	1,018,732	943,441	1,026,298	1,026,298
REQUIREMENTS					
Motor Pool					
Materials & Services	13,158	35,837	45,000	50,000	50,000
Ending Fund Balance	20,874	12,127	-	-	-
Total Fund Requirements	34,032	47,963	45,000	50,000	50,000
Copiers					
Materials & Services	38,107	39,061	50,000	52,692	52,692
Ending Fund Balance	-	13,993	-	-	-
Total Fund Requirements	38,107	53,054	50,000	52,692	52,692
PERS Reserves					
Unappropriated End. Fund Balance	-	-	848,441	923,606	923,606
Ending Fund Balance	847,055	917,715	-	-	-
Total Fund Requirements	847,055	917,715	848,441	923,606	923,606
TOTAL REQUIREMENTS	919,194	1,018,732	943,441	1,026,298	1,026,298

**Internal Service Fund
Summary by Use**

Account	College Support Services	Unappropriated Ending Fund Balance	TOTAL
MATERIALS & SERVICES	102,692	-	102,692
UNAPPROPRIATED ENDING FUND BALANCE	-	923,606	923,606
TOTAL	102,692	923,606	1,026,298
FTE	-	-	-

Student Clubs Fund
Summary of Resources and Requirements

The **Student Clubs fund** accounts for the activities of the student government (ASUCC) and student clubs. Primary sources of revenue consist of the club revenue generated by the students. The General fund supports operations of this fund by providing a \$35,000 transfer for ASUCC administration, Phi Theta Kappa and Skills USA travel. Expenditures recorded in this fund relate to student activities.

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADJUSTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
Beginning Fund Balance	42,506	53,370	68,900	63,320	63,320
Local Revenue	2,463	3,576	11,500	34,450	34,450
Transfers In	30,300	31,075	51,000	51,000	51,000
TOTAL RESOURCES	75,269	88,021	131,400	148,770	148,770
REQUIREMENTS					
Materials and Services	21,881	22,926	131,400	148,770	148,770
Transfers Out	18	-	-	-	-
Ending Fund Balance	53,370	65,095	-	-	-
TOTAL REQUIREMENTS	75,269	88,021	131,400	148,770	148,770

**Student Clubs Fund
Summary by Use**

<u>Account</u>	<u>Student Services</u>	<u>TOTAL</u>
MATERIALS & SERVICES	148,770	148,770
TOTAL	148,770	148,770

FTE	-	-
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Student Clubs Fund Resources by Fund

RESOURCES	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2023 - 2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED
	Amounts	Amounts	Budget	Budget	Budget
ACM Programming Club	767	1,077	2,800	2,800	2,800
Association of Foreign Languages	1,346	1,686	2,350	2,350	2,350
ASUCC Administration	41,581	47,265	60,000	49,000	49,000
Business and Entrepreneurship	232	-	-	-	-
Campus Interfaith Coalition	30	-	-	-	-
Class Projects	1,191	1,441	2,000	2,440	2,440
Club of Chi	280	280	1,280	1,280	1,280
Computer Club	2,278	2,278	3,500	3,000	3,000
Debate Club	1,259	1,259	1,760	1,800	1,800
Drama Club	370	370	2,000	1,375	1,375
Engineering Club	890	1,200	2,900	2,500	2,500
Environmental Club	300	300	-	-	-
Film Club	-	-	-	2,500	2,500
Forestry Club	877	1,202	2,400	2,000	2,000
Geology Club	770	770	2,200	2,500	2,500
Healthy Minds Club	1,096	1,096	2,600	2,300	2,300
Inactive Club Fund Balances	4,201	4,201	4,700	4,500	4,500
Library Lockers	18	-	-	-	-
National Student Nursing Assoc.	1,128	1,443	2,200	2,000	2,000
Nerd Herd Club	565	565	2,000	1,500	1,500
New Club Program	1,700	4,795	13,500	36,500	36,500
Non-Trads in the Trades Club	550	800	2,050	1,800	1,800
Phi Theta Kappa	3,913	6,382	4,750	7,500	7,500
Poly Club	310	310	1,310	2,000	2,000
Pre-Health Professionals Club	1,425	1,425	1,900	2,425	2,425
Queer Student Advocacy	1,471	1,471	2,500	3,000	3,000
RiverHawk Wrenches	1,316	1,316	2,800	2,700	2,700
Skills USA	2,024	2,024	3,600	4,500	4,500
UCC Armored Arts Club	197	197	-	-	-
UCC League of Legends Club	345	-	-	-	-
UCC Social Justice League	100	-	-	-	-
Veterans of UCC	2,738	2,867	4,300	4,500	4,500
TOTAL RESOURCES	75,269	88,021	131,400	148,770	148,770

Student Clubs Fund Requirements by Fund

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
ACM PROGRAMMING CLUB					
Materials and Services	-	-	2,800	2,800	2,800
Ending Fund Balance	767	1,077	-	-	-
Total Fund Requirements	767	1,077	2,800	2,800	2,800
ASSOC. OF FOREIGN LANGUAGES					
Materials and Services	-	-	2,350	2,350	2,350
Ending Fund Balance	1,346	1,686	-	-	-
Total Fund Requirements	1,346	1,686	2,350	2,350	2,350
ASUCC ADMINISTRATION					
Materials and Services	18,524	16,287	60,000	49,000	49,000
Ending Fund Balance	23,057	30,978	-	-	-
Total Fund Requirements	41,581	47,265	60,000	49,000	49,000
BUSINESS AND ENTREPRENEURSHIP					
Materials and Services	232	-	-	-	-
Total Fund Requirements	232	-	-	-	-
CAMPUS INTERFAITH COALITION					
Materials and Services	30	-	-	-	-
Total Fund Requirements	30	-	-	-	-
CLASS PROJECTS					
Materials and Services	-	-	2,000	2,440	2,440
Ending Fund Balance	1,191	1,441	-	-	-
Total Fund Requirements	1,191	1,441	2,000	2,440	2,440
CLUB OF CHI					
Materials and Services	-	-	1,280	1,280	1,280
Ending Fund Balance	280	280	-	-	-
Total Fund Requirements	280	280	1,280	1,280	1,280

**Student Clubs Fund
Requirements by Fund**

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
COMPUTER CLUB					
Materials and Services	-	-	3,500	3,000	3,000
Ending Fund Balance	2,278	2,278	-	-	-
Total Fund Requirements	2,278	2,278	3,500	3,000	3,000
DEBATE CLUB					
Materials and Services	-	-	1,760	1,800	1,800
Ending Fund Balance	1,259	1,259	-	-	-
Total Fund Requirements	1,259	1,259	1,760	1,800	1,800
DRAMA CLUB					
Materials and Services	-	-	2,000	1,375	1,375
Ending Fund Balance	370	370	-	-	-
Total Fund Requirements	370	370	2,000	1,375	1,375
ENGINEERING CLUB					
Materials and Services	-	255	2,900	2,500	2,500
Ending Fund Balance	890	945	-	-	-
Total Fund Requirements	890	1,200	2,900	2,500	2,500
ENVIRONMENTAL CLUB					
Ending Fund Balance	300	300	-	-	-
Total Fund Requirements	300	300	-	-	-
FILM CLUB					
Materials and Services	-	-	-	2,500	2,500
Total Fund Requirements	-	-	-	2,500	2,500
FORESTRY CLUB					
Materials and Services	-	-	2,400	2,000	2,000
Ending Fund Balance	877	1,202	-	-	-
Total Fund Requirements	877	1,202	2,400	2,000	2,000

Student Clubs Fund Requirements by Fund

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
GEOLOGY CLUB					
Materials and Services	-	-	2,200	2,500	2,500
Ending Fund Balance	770	770	-	-	-
Total Fund Requirements	770	770	2,200	2,500	2,500
HEALTHY MINDS CLUB					
Materials and Services	-	-	2,600	2,300	2,300
Ending Fund Balance	1,096	1,096	-	-	-
Total Fund Requirements	1,096	1,096	2,600	2,300	2,300
INACTIVE CLUB FUND BALANCES					
Materials and Services	-	-	4,700	4,500	4,500
Ending Fund Balance	4,201	4,201	-	-	-
Total Fund Requirements	4,201	4,201	4,700	4,500	4,500
LIBRARY LOCKERS					
Transfers Out	18	-	-	-	-
Total Fund Requirements	18	-	-	-	-
NATIONAL STUDENT ASSOC.					
Materials and Services	385	670	2,200	2,000	2,000
Ending Fund Balance	743	773	-	-	-
Total Fund Requirements	1,128	1,443	2,200	2,000	2,000
NERD HERD CLUB					
Materials and Services	-	-	2,000	1,500	1,500
Ending Fund Balance	565	565	-	-	-
Total Fund Requirements	565	565	2,000	1,500	1,500
NEW CLUB PROGRAM					
Materials and Services	1,700	4,795	13,500	36,500	36,500
Total Fund Requirements	1,700	4,795	13,500	36,500	36,500

Student Clubs Fund Requirements by Fund

	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
NON-TRADES IN THE TRADES CLUB					
Materials and Services	-	-	2,050	1,800	1,800
Ending Fund Balance	550	800	-	-	-
Total Fund Requirements	550	800	2,050	1,800	1,800
PHI THETA KAPPA					
Materials and Services	565	640	4,750	7,500	7,500
Ending Fund Balance	3,348	5,741	-	-	-
Total Fund Requirements	3,913	6,382	4,750	7,500	7,500
POLY CLUB					
Materials and Services	-	-	1,310	2,000	2,000
Ending Fund Balance	310	310	-	-	-
Total Fund Requirements	310	310	1,310	2,000	2,000
PRE-HEALTH PROFESSIONALS CLUB					
Materials and Services	-	-	1,900	2,425	2,425
Ending Fund Balance	1,425	1,425	-	-	-
Total Fund Requirements	1,425	1,425	1,900	2,425	2,425
QUEER STUDENT ADVOCACY					
Materials and Services	-	39	2,500	3,000	3,000
Ending Fund Balance	1,471	1,432	-	-	-
Total Fund Requirements	1,471	1,471	2,500	3,000	3,000
RIVERHAWK WRENCHES					
Materials and Services	-	-	2,800	2,700	2,700
Ending Fund Balance	1,316	1,316	-	-	-
Total Fund Requirements	1,316	1,316	2,800	2,700	2,700
SKILLS USA					
Materials and Services	-	-	3,600	4,500	4,500
Ending Fund Balance	2,024	2,024	-	-	-
Total Fund Requirements	2,024	2,024	3,600	4,500	4,500

**Student Clubs Fund
Requirements by Fund**

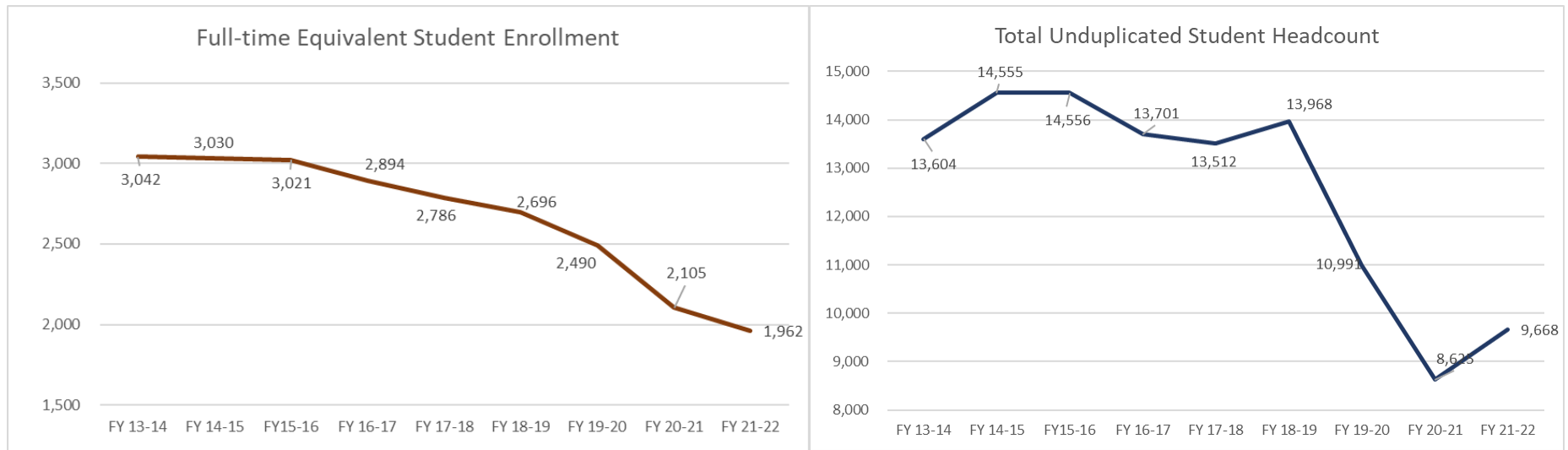
	Fiscal Year 2020 - 2021 ACTUAL Amounts	Fiscal Year 2021 - 2022 ACTUAL Amounts	Fiscal Year 2022 - 2023 ADJUSTED Budget	Fiscal Year 2023 - 2024 PROPOSED Budget	Fiscal Year 2023 - 2024 APPROVED Budget
UCC ARMORED ARTS CLUB					
Ending Fund Balance	197	197	-	-	-
Total Fund Requirements	197	197	-	-	-
UCC LEAGUE OF LEGENDS					
Materials and Services	345	-	-	-	-
Total Fund Requirements	345	-	-	-	-
UCC SOCIAL JUSTICE LEAGUE					
Materials and Services	100	-	-	-	-
Total Fund Requirements	100	-	-	-	-
VETERANS OF UCC					
Materials and Services	-	240	4,300	4,500	4,500
Ending Fund Balance	2,738	2,627	-	-	-
Total Fund Requirements	2,738	2,867	4,300	4,500	4,500
TOTAL REQUIREMENTS	75,269	88,021	131,400	148,770	148,770

Statistical Information and Trends

This section of the College’s budget document presents detailed statistical information as a context for understanding information in the budget document in relation to the overall operations and financial position of the institution.

Enrollment

As seen in the charts below, our enrollment has been on a steady decline over the last decade until FY22 we experienced an increase of 1,000 students. The increase in unduplicated student headcount and decrease in full-time equivalency demonstrates that we have more students who are part-time than full-time. In the spring of 2020 when Covid-19 began impacting our area, following state guidance we made the switch to online courses and canceled in-person instruction which included the majority of our CTE courses and programs. Enrollment dropped drastically through the following year. Though current year data is not yet available, we are beginning to experience an increase in both full-time equivalency and unduplicated student headcount. The President’s Message, Strategic “doing” Plan and Academic Strategy and Priority Plan detail the efforts UCC is taking to steady and increase enrollment.



Staffing

Like enrollment, our personnel has declined in number with our Classified full and part time staff representing a large percent. Classified staff are greatly impacted by temporary grant positions, as well as position vacancies due to turnover from both promotion within and resignations/retirements as seen in the table below. Part time faculty is another employment category that has decreased over time as we have reduced course offerings and made program adjustments to support the college during the prolonged period of low enrollment. The College has gone through reductions in force over the years, directly related to projected deficits, impacting staffing levels. Grants, reorganization, and assessment of existing positions has resulted in a projected increase in administrative positions. Several of the positions are grant funded for 1 to 3 years.

**EMPLOYEE HEADCOUNT
LAST TEN FISCAL YEARS**

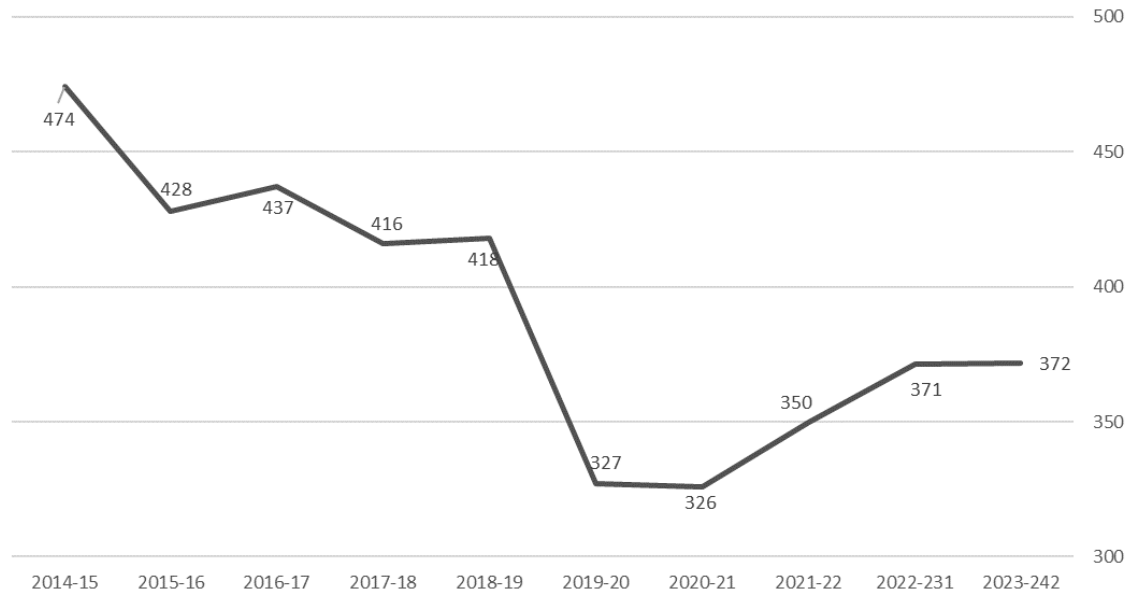
Fiscal Year	Employee Headcount ¹					
	Administrative Full-time	Administrative Part-time	Faculty Full-time	Faculty Part-time	Classified Full-time	Classified Part-time
2023-24 ²	63	1	70	118	95	26
2022-23	49	1	69	119	99	34
2021-22	39	2	66	119	90	34
2020-21	33	2	64	114	88	25
2019-20	37	3	64	83	100	40
2018-19	41	3	61	155	106	52
2017-18	39	0	60	158	98	61
2016-17	39	2	60	157	116	63
2015-16	42	3	59	159	113	52
2014-15	48	2	61	162	118	83
2013-14	42	0	64	170	114	67

2023-24 Employee Headcount by Fund				
	General Fund	Grants & Contracts	Enterprise	Administratively Restricted
Administrative Full-Time	45	11	2	5
Administrative Part-Time	1			
Faculty Full-Time	66	4		
Faculty Part-Time	77	12		29
Classified Full-Time	67	20	1	7
Classified Part-Time	14	4	2	6

¹ Umpqua Community College Human Resources
Counts are provided as of March 31st for each year

² Employee numbers for FY 2023-24 are projected

Total Number of Employees



Financial Trends and Long-Term Planning

The general fund provides for the largest percent of our operations and is funded primarily through state allocation, tuition & fees, and property taxes. The state allocates funds on a biennial basis to be shared among all 17 Oregon community colleges using the Higher Education Coordinating Commissions' Community College Support Fund (CCSF) Distribution. More information on the equitable distribution can be reviewed [here](#). Tuition & fee revenue is directly related to credit enrollment and property tax is a set rate with a steady annual revenue growth. Expenditures include labor and fringe benefits, materials and supplies, and equipment for all departments that are not supported by special or revolving funds.

Umpqua Community College conducts long-range financial planning with the goal of maintaining financial sustainability. The forecast is frequently updated for changes in any of the primary revenue sources or operating expenses. Several significant challenges that will continue to impact UCC the aging of capital assets, volatility of state funding, legislative mandates, and impacts of COVID-19 pandemic on our students, community, workforce, and budget. The college will face several major cost drivers as required increases in PERS contributions take effect, state minimum wage laws continue to increase, and costs of healthcare rise. The college continues being conservative in spending focusing on investments that best serve students. Through careful resource allocation and budgeting, the college was able to set reserves for strategic investments in new programs, technology, and facilities. The college is committed to maintaining adequate level of reserves to help manage the volatility of General Fund revenues as well as continue strategic efforts in containing costs and raising new revenues.

Reserve and Unappropriated Ending Fund Balances by Fund:

Fund	Budgeted Balance
General Fund	5,884,250
Administratively Restricted	1,650,000
Capital Projects	576,000
Internal Service	923,606
Debt Service	4,305,391
	<u>13,339,247</u>

Appendix A: Glossary

A list of commonly used accounting and budget terms

Adjusted Budget: In financial tables, the "Current Budget" is the current year adopted budget plus any board resolutions and additional supplemental budgets.

Adopted Budget: The total spending level for the year, based on estimates, that has been set by the Board of Education

Appropriation: Based on the adopted budget, an authorization from the Board of Education to make expenditures and incur obligations for specific purposes. The appropriation is limited to a single fiscal year.

Approved Budget: The budget that has been approved by the Budget Committee and sent to the Board of Education for adoption.

Assessed Value: Valuation set on real estate or personal property by the Property Appraiser as a basis for levying taxes.

Balanced Budget: A budget whereby operating expenditures do not exceed resources.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Biennium: A two-year [budget] period.

Board of Education: Committee of seven elected, unpaid citizens whose primary authority is to establish policies governing the operation of the college and to adopt the college budget.

Bond: A debt investment with which the investor loans money to an entity (company or government) that borrows the funds for a defined period of time at a specified interest rate.

Budget: A written report showing a comprehensive financial plan for one fiscal year.

Budget Committee: The fiscal planning board, consisting of the Board of Education plus an equal number of citizens at large from the College District.

Budget Message: An explanation of the budget and financial priorities, presented in writing by the College President as part of the budget document.

Budget Officer: Person appointed by the Board of Education to oversee the budget process.

Budget Transfer: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital Expenditure: An expenditure for a single item with cost exceeding \$5,000 and an estimated useful life of three or more years.

Capital Projects Fund: Budget fund used for the acquisition of land, new construction, major remodeling projects, and major equipment purchases.

Classified Employee: An employee who perform a wide variety of clerical, technical, maintenance, and instructional support activities in support of college programs and activities

College Council: The college's main planning and policy body.

College District: The college's service area, which encompasses a 5,000 square mile area in Douglas County.

College Support Services: Expense function covering activities that support the ongoing operations of the college, including physical plant operations.

Community Services: Expense function covering non-instructional activities provided to external groups.

Consumer Price Index: A measure estimating the average price of consumer goods and services purchased by households.

Contingency: A budget account to provide for unanticipated occurrences, or funds to be held for future distribution.

Debt Service: Expenditure category for repayment of principle and interest on bonds, interest-bearing warrants, and short-term loans.

Debt Service Fund: Budget fund for accounting for general long-term debt, principal, and interest.

Deferred Maintenance: The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to save costs, meet budget funding levels, or realign available budget monies.

Ending Fund Balance: The beginning fund balance plus current year revenues, less current year expenditures.

Enterprise Fund: Budget fund for activities that furnish goods or services to students, staff, or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

Expenditure: An amount of money, cash or checks actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.

Fees: Revenue generated from assessing fees for non-instructional expenses.

Financial Aid: Expense function for student loans, grants and stipends.

Financial Aid Fund: Budget fund used for the provision of grants, stipends, and other aid to enrolled students.

Fiscal Year (FY) (FYxxxx): The twelve-month financial period used by the college, which begins July 1 and ends June 30.

Full-Time Equivalent (FTE): The equivalent of a full-time employee or student. For example, two half-time employees equal one FTE employee.

Fund: A division in the budget segregating independent fiscal and accounting requirements.

Fund Balance: The difference of revenues, including beginning fund balances, and expenditures.

Fund Type: One of nine fund types: General, special revenue, financial aid, capital projects, debt service, insurance, enterprise, internal service and student club.

General Fund: The primary operating fund of the college, that includes activities directly related to the college's basic educational objectives.

Generally Accepted Accounting Principles (GAAP): A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Government Finance Officers Association (GFOA): The professional association of state/provincial and local finance officers in the United States and Canada.

Grant: A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.

Higher Education Price Index (HEPI): Inflation index designed specifically for higher education. A more accurate economic indicator for colleges and universities than the CPI.

Instruction: Expense function covering all activities related to instructional programs.

Instructional Fees: Revenue generated by assessing students for course-related expenses.

Instructional Support: Expense function covering activities that provide integral support services to instructional programs.

Insurance Fund: Budget fund for self-funded insurance obligations.

Interest Income: Revenue generated from investment of operating capital in excess of daily requirements.

Interfund Transfer: An amount to be given as a resource to another fund in the budget.

Intergovernmental [Resource]: Total public resources that include State and Federal funds and local property taxes.

Internal Service Fund: Budget fund for functions that exist primarily to provide goods and services to other instructional and administrative units of the college.

Materials and Services (M&S): An expenditure category that includes contractual and other services, materials, supplies, and other charges.

Modified Accrual Basis: Basis of accounting under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

Non-Recurring Resources: Resources (revenues) that are not part of an annual revenue stream to include: fund balances, reserves, one-time grants and awards, and special allocations.

Oregon Administrative Rules (OAR): A compilation of state agency rules and procedures.

Oregon Public Employees Retirement System (PERS): Retirement system provided by the State of Oregon for all public employees.

Oregon Revised Statutes (ORS): The codified laws of the State of Oregon. The ORS is published every two years to incorporate each legislative session's new laws.

Other Payroll Expenses (OPE): An expense classification that includes the costs of payroll taxes, PERS, medical insurance, and other fringe benefits and payroll-related items accruing to an employee.

Other Resources: Revenue generated from various activities such as finance charges, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

PERS: see Oregon Public Employees Retirement System.

Personal Services: An expenditure category that includes salaries and wages and other payroll expenses (OPE).

Plant Operations and Maintenance: Expense function covering the operation and maintenance of the physical plant, including grounds, facilities, and utilities.

Proposed Budget: Financial and operating plan prepared by the Budget Officer, submitted to the public and Budget Committee for review.

Resolution: An order of the Board of Education.

Resources: Estimated beginning fund balances on hand plus all anticipated revenues and transfers.

Requirement: A use of funds or expenditure.

Revenue: Monies received or anticipated.

Sale of Goods and Services: Revenue generated from the college's enterprise and special revenue activities.

Senior Leadership Team: The college's administrative leadership team, comprised of the president, vice presidents, chief officers, and deans, as well as invited participants.

Special Revenue Fund: Budget fund that accounts for revenues that are legally restricted to expenditures for specific purposes, such as federal grants and contracts.

Special Revenue- Administratively Restricted Fund: Budget fund for programs where monies are administratively restricted. Activities recorded in this fund generate revenue primarily through specifically assessed tuition and fees, or through other revenue-generating activities.

Student Club Fund: Budget fund used for on campus student organizations.

Student Services: Expense function covering activities to support students' success and development.

Transfers Out: An expenditure category that includes resource funding for specific purposes.

Tuition: Revenue generated by assessing students per-credit-hour rates.

UAL: See Unfunded Actuarial Liability

Unappropriated Ending Fund Balance (UEFB): A special amount set aside in a budget for use as a resource in the beginning of the next fiscal year after it was budgeted.

Unfunded Actuarial Liability (UAL): Amount PERS has determined to be owed by participating governments to fully fund the retirement system

Appendix B: Legal Notices

Affidavit of Publication

The News-Review

Of Douglas County

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY & SATURDAY

STATE OF OREGON

COUNTY OF DOUGLAS } ss.

I, LAURA STUDEBAKER, being first duly sworn, depose and say that I am the CLASSIFIEDS MANAGER, of The News-Review, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Roseburg in the aforesaid county and state; that the _____

#85807 Legal Notice of #8506 DISPLAY BUDGET COMM

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive days in the following issue:

03/19/2023

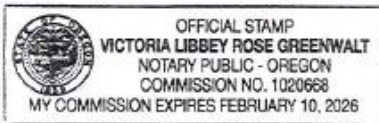
The fee actually charged by such newspaper for such publication is \$189.00

LSJ

Subscribed and sworn to before me this 20th day of March, 2023.

[Signature]

Notary Public of Oregon



Legal Notices

Form **OR-LB-NBC** **Notice of Budget Committee Meeting**
Oregon Department of Revenue

A Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the Umpqua Community College, Douglas (District name) (County) State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at UCC - Lang Event Center, 1140 Umpqua College Rd Roseburg. The meeting will take place on April 6, 2023 at 6:00 a.m. p.m. (Location) (Address) (Date)

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after March 27, 2023 (Date)

at UCC Library between the hours of 8:00 a.m. p.m. and 5:00 a.m. p.m. (Location)

or online at www.umpqua.edu/budget-documents

#8506 Pub. Dates: March 19, 2023