

# Columbia Gorge Community College



*Proposed Budget*  
**2020-2021**

## Calendar and Timeline

Date	Action
January 21 (Tuesday)	College Board of Education Meeting (The Dalles) <ul style="list-style-type: none"> <li>▫ Appoint Budget Officer</li> <li>▫ Review budget calendar</li> </ul>
March 17 – April 28	Publication of Budget Committee Meeting Notices  Publish Public Notice of First Budget Committee Meeting (Publish once 5-30 days prior to First Budget Committee Meeting) <ul style="list-style-type: none"> <li>▫ Hood River News and The Dalles Chronicle</li> <li>▫ Columbia Gorge Community College, cgcc.edu/budget-finance</li> </ul>
April 28 (Tuesday) 6:00 pm	First Budget Committee Meeting (The Dalles) The Budget Committee meets as needed to review and approve the budget.
May 5 (Tuesday) 6:00pm	Second Budget Committee Meeting (Hood River) Budget Committee Approves Budget no later than May 5
May 5 – May 19	Publication of Budget Hearing Notice and Financial Summary College Board of Education Meeting Publish Notice of Budget Hearing and Financial Summary (Publish once 5-30 days prior to Budget Hearing) <ul style="list-style-type: none"> <li>▫ Hood River News and The Dalles Chronicle</li> <li>▫ Columbia Gorge Community College, cgcc.edu/budget-finance</li> </ul>
May 19 (Tuesday) 6:00 pm	College Board of Education Meeting & Budget Hearing (Hood River) <ul style="list-style-type: none"> <li>▫ Board of Education holds Budget Hearing</li> <li>▫ Board Approves Budget Resolution to Adopt Budget (must be done by June 30), Make Appropriations, Levy and Categorize Property Taxes</li> </ul>
July 15	Filing Deadline  Deadline for Budget Officer to file all Property Tax Levy Forms, Adopted Budget Resolutions and Adopted Budget Document with County Assessors  Deadline for Budget Officer to file Adopted Budget Document with Dept. of Community Colleges and Workforce Development

Chart 1 – Budget Timeline

## Budget Priorities and Strategic Focus

Columbia Gorge Community College hired Dr. Marta Yera-Cronin to serve as its third President in July of 2018. With the support of the Board of Education and input from key stakeholders in the community, the following budget priorities were established:

1. Financial Stability
  - a. Increasing enrollment and other revenue opportunities
  - b. Building our general fund reserves
2. Operational Efficiencies
  - a. Strategic use of data to better serve our communities
  - b. Improving student persistence and success
3. Programmatic Innovation
  - a. Skills center program development
  - b. Transfer pathways

The vision is to make Columbia Gorge Community College a destination institution. In 2019, the vision is supported through a \$7.3M allocation from the State of Oregon for the development of a Skills Center and Campus Housing to be located on The Dalles property. A \$7.475M full faith and credit bond was issued to ensure the proper cash match funds were in place to receive the State funding. Intergovernmental agreements were negotiated with the City of The Dalles, Wasco County and the Port of The Dalles to provide various levels of financial support for this project.

Moving forward, Columbia Gorge Community College will maintain a strategic focus to:

- Capitalize on opportunities
- Invest in innovation
- Measure progress regularly
- Develop continuous improvement processes
- Listen to community input

## Budget Development Process

The budget was developed with input from the Board of Education, training provided by the Oregon Department of Revenue, and by reviewing budgets of peer institutions. The budget provides a concise, summarized picture of the planned uses of resources for the 2020-21 fiscal year. As a public institution, we recognize the need for an open and transparent budget process, so more detailed information, such as what is presented in previous budget documents, is available at any time to those who wish to review and provide recommendations to the Budget Committee, Board of Education or Columbia Gorge Community College leadership team.

The budget process began in December with budget managers reviewing their semi-annual spending and providing projections for the remainder of the year. By the end of January, budget managers submitted their recommendations for the 2020-21 fiscal year to the President's Council. Members of the President's Council reviewed the data provided and adjusted allocations based on resources available and the priorities of the institution.

As with any budget process, challenging decisions were made this year. Key considerations in developing this year's allocations included:

- ***Stabilizing the Business Office, which has operated without a full-time CFO since the 2016-17 fiscal year***
- ***Some changes in allocations to help build revenue in Community Education and Customized Training.***
- ***Self-operations of the Café and Shared Use Kitchen to help build enterprise funds and springboard the development of a culinary certificate and community education classes.***

## Budget Structure

In providing a balanced budget, it is critical for the institution to live within the means of the resources available in this community. By Oregon State Budget law ([Oregon Department of Revenue Local Budgeting Manual](#)), the budget is structured by funds. A "Fund" is a self-balancing set of accounts used to estimate resources and requirements for specific activities.

The fund can be recognized by the first three digits of the account number string (XXX-XX-XXX-XX-XXXX). This budget has the following key funds:

- |  |                      |
|--|----------------------|
| □ General - 100  | □ Debt Service - 400 |
| □ Grants and Special Revenue - 105                         | □ Reserve - 500      |
| □ Internal Services - 200                                  | □ Enterprise - 600   |
| □ Capital Projects (Skills Center/Housing, e t c . ) - 300 | □ Trust – 700        |
|  | □ Agency Funds - 800 |

Predominately, this document will focus on the General Fund (100). Most of the financial resources over which the leadership team has discretion will be found in the General Fund.

Expenses will be categorized by Function (XXX-XX-XXX-XX-XXXX) in the General Fund and then by Departments (XXX-XX-XXX-XX-XXXX). Key functional areas at CGCC are:

- Instruction (1)
- Academic Support (2)
- Student Services (3)
- Public Service (4) – mainly in Grant funds
- College Support (5) – also known as "Institutional Support"
- Financial Aid (6)

- Facilities (7)
- Other (0)

The last component of the accounting string is the object, or revenue/spending category (XXX-XX-XXX-XX-XXXX). Objects follow similar accounting numeration to most institutions using 4-digit accounting codes (i.e. – Revenues 4000; Expenses 6000-8000)

## Fund Balances

As noted above, a fund is self-balancing by State law. This means that each fund begins with an expected balance based on operations for the current fiscal year. Since this document is being written prior to the end of the fiscal year, the beginning fund balances for the 2020-21 fiscal year need to be estimated based on the operational data available at the time of the budget presentation. Since about 75% of the operating year has been completed, the estimates presented should be fairly accurate.

All fund data presented in this budget document, by law, will have:

- Actual data from previous 2 years of operations (independently audited)
- Projections for rest of current fiscal year
- Budgeted revenue and expenses for next fiscal year

Fund Balance estimates are shown for the beginning of the current fiscal year with final updates provided upon completion of the audit. The estimated ending fund balances for this fiscal year will become the beginning fund balances for the proposed budget. Balances will be updated should there be any significant changes in projections as the document progresses from initial submittal to approval by the Budget Committee and final adoption by the Board of Education. Once the budget is adopted, changes can be made through a supplemental budget process at any Board of Education meeting should there be a significant change in fund balances from what was projected.