



OREGON COAST
COMMUNITY COLLEGE



2024-25 ADOPTED BUDGET

OREGONCOAST.EDU



President's Budget Message May 15, 2024

Introduction

Thank you for your review of this budget document. The budget herein is presented to the Oregon Coast Community College (OCCC) Budget Committee and district residents. This budget message describes our current budget environment, our approach to resource allocation, and our budget process. The 2024-2025 Budget for Oregon Coast Community College adapts to the current fiscal environment and builds capacity for the future within limited available resources.

OCCC as an institution has seen significant evolution and change over the last decade, and as a result our budget has also evolved.

- Growth in the General Fund reflects enrollment trends, programs added to address the needs of students and industry, and the structural and staffing changes to support independent accreditation.
- Since the Department of Education granted OCCC standing to award and administer our own federal financial aid the Special Revenue Fund now includes approximately \$3.5 million in student aid which is passed through to students.
- We have also seen increasing success in securing grants (federal, state, private) which align with the College's Strategic Plan. The Special Revenue Fund creates the capacity to receive and expend the grant funds if they are awarded. These resources are only available for the specific outcomes of the particular grant. Currently, OCCC budgets over \$3 million for potential grant awards.
- Most significantly, OCCC has a Bond measure on the May 2024 ballot. If successful, this Bond measure will provide OCCC with approximately \$33 million of Capital Projects funding and will release an additional \$8 million in state bonding as matching facility funds. As the outcome of the election is not known at the time of budget development, the budget must create the capacity to receive these funds.

The cumulative impact of these changes on the current budget is immense. For comparison, OCCC's total budget for the 2018-2019 year was approximately \$11 million. The total proposed budget for 2024-2025 is \$63,900,479.

Following are additional Relevant Conditions and Trends impacting budget development.

- System changes for independent accreditation: OCCC's recognition (2020) as an independent regionally accredited college created additional responsibilities for the College, which included

a Registrar's Office, Financial Aid Department, and enhancing certain Human Resource functions. Redesign of pre-existing systems throughout the college has also been required. At this time, OCCC's organizational development focus has shifted from building and revising systems, to continuous improvement in the maintenance of systems.

- Rising costs, particularly in compensation: Appropriate compensation is important from a pay equity perspective, and essential to the functioning of an independent college. Staffing costs account for 75% of general fund expenditures. It is a continual challenge to fund compensation at a level which considers our rural environment and small college resources while maintaining fairness for employees and remaining competitive in terms of recruitment and retention.
- Return to sustainable spending: Like most community colleges, during the pandemic OCCC relied in part on one-time funding to sustain ongoing programs and services. One-time funds include federal and state grants, and also carry-over funds from the prior year. The interaction of rising costs and some years of lagging enrollment caused the reliance on one-time funds to grow over time and reached almost 11% in the 23-24 budget. Administration worked with the Board of Education to establish a goal to reduce reliance from 11% to 7% over the next four years. The 24-25 budget decreases reliance on one-time funds for on-going expenses by 1.17 %.
- Facilities: Current buildings are aging and increasingly require maintenance. Meanwhile, the lack of specialized Career Technical Education (CTE) space limits the extent to which needed CTE programming can be delivered. The 2024 Bond measure addresses these facility needs.
- Partnering organizations: the community and students continue to benefit from partnerships OCCC has established with other community organizations who not only work with the College, but also either provide or collaborate on bringing additional fiscal resources to specific programs and endeavors. These include Health Districts, LCSD, NorthWest Oregon Works, Port of Toledo, CTSI, Samaritan Hospitals, and Oregon Coast Aquarium.
- Changes in Oregon CC Funding Formula: This year the Higher Education Coordinating Commission begins phasing in changes to the distribution model, moving from a strictly enrollment-based formula to also consider outcomes. The impact will be initially modest and grow over time.
- Demand for flexibility in delivery and engagement: We believe our post-pandemic enrollment recovery (one of the strongest in Oregon community colleges) is rooted in our evolution towards a student-centered college. This requires continued investment in flexible technology enabled access for students, offering pathways that lead to living wage jobs of the future, extensive support and retention efforts, and aggressive outreach and marketing. All require resources.

Discussion

This budget provides the necessary staff and support for the requirements of an independent college and supports the varied and changing needs of our students and community. Returning and new students bring with them expectations for access to state-of-the-art technical learning environments, flexibility in access (remote one day, on-site the next) and increasing need for supports to address the many barriers to education. Needs exceed the resources generated annually, and as in prior years, a carefully stewarded ending fund balance from the prior year allows us to balance the budget and

keep capacity in place while we seek to fulfill the next Strategic Plan. The 24-25 budget provides a 12% reserve and includes modest contingency funds for strategic opportunities that may arise during the year.

The 2024-2025 budget serves students and continues our investment in strong organizational capacity. It reflects our optimism that Lincoln County will invest in building a state-of-the-art Trades Education facility. The budget leverages grant opportunities to advance the strategic priorities of the College. The budget positions us to continue to grow our enrollment as we believe our mission and Lincoln County demands. It has been prepared based on conservative assumptions knowing that we need to not only balance the current year budget, but to build stability to serve Lincoln County in the years to come.

The Budget Process

Local Budget Law of the State of Oregon (hereafter State), reflected in Oregon Revised Statutes 294.305 through 294.565, requires the chief budget officer of a local government to prepare a formal budget message that helps the budget committee and the public to understand the proposed budget. This message is intended to satisfy the requirements of the Oregon Revised Statutes as they pertain to the budget for the Oregon Coast Community College District for Fiscal Year (FY) 2024-2025. The budget for the Oregon Coast Community College District has been prepared in accordance with the budgeting and forecasting policies of the elected officials – known collectively as the Oregon Coast Community College District Board of Education – who are responsible for the administration of the College. Specifically, the budget has been prepared in accordance with Board Policy 6200 Budget Preparation, which reads, in part, as follows:

Each year, the President shall present a budget to the Board of Education. The schedule for presentation and review of budget proposals shall comply with Oregon law and regulations and provide adequate time for Board of Education study. Budget development shall meet the following criteria:

- *The annual budget shall support the College’s strategic and educational plans.*
- *Assumptions upon which the budget is based are presented to the Board of Education for review.*
- *Changes in the assumptions upon which the budget was based shall be reported to the Board of Education in a timely manner.*
- *Budget projections should address long-term goals and commitments.*

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2024-2025 fiscal year. As with OCCC budgets in the past, this budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

The budget is a quantitative expression of the mission of Oregon Coast Community College and addresses current economic realities and future needs of the institution. To continue our progress in an environment of great uncertainty and significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff, and administration of Oregon Coast Community College.

Funding Model & Financial Resources

There are three major components of community college revenue: the Oregon Community College Support Fund (CCSF), local tuition and fees, and local property tax (property taxes reflect a 2% increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess.)

Community College Support Fund (CCSF) and Tuition

The CCSF is the primary source of state funding supporting educational and operational expenses at Oregon’s 17 community colleges. The CCSF distribution formula aims for equitable distribution of public resources per student, considering both CCSF and local property tax dollars. This fund provides investment in a range of educational activities, including associate degrees, transferable postsecondary undergraduate coursework, career and technical education, pre-college, adult basic education, literacy, and local workforce training. As noted, the CCSF Formula changed to include an outcomes-based component beginning in 2024-2025.

The second source of College funding is Tuition and Fees. After two years with no tuition/fee increase, OCCC implemented a tuition increase for 2024-2025 (per credit \$2 tuition, \$2 fees). Both CCSF and Tuition and Fees are dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections. Community college enrollment across Oregon has declined since 2016 and was severely exacerbated by the pandemic. OCCC is one of the few CC’s that has now exceeded pre-pandemic enrollment.

Enrollment Trends and Projections

OCCC Full Time Equivalent Student Enrollment

OCCC	2016-2017	2017-2018	2018-19	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 <i>(proj.)</i>	% change from 20-21
Total FTE	474	495	481	477	430	476	496	500	14%
Reimb. FTE	455	474	464	468	417	452	463	474	13.7%
Total FTE All Oregon CCs	93,018	90,387	86,309	77,720	67,495	63,804	64,980	NA	(3.8%)

Integrated Planning and Budgeting

The 2024-2025 Budget remains designed to fulfill the mission of the College, and to advance strategic priorities. Mission fulfillment at OCCC is framed in the two core themes of the College: Student Success, and Educational Pathways. Specific priorities and supporting initiatives are identified in the College Strategic Plan 2023-2028. Multiple mechanisms connect planning and budget.

Mission: At Oregon Coast Community College, we equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible, engaging programs and a commitment to equitable outcomes, we enrich the economic and civic vitality of Lincoln County and beyond.

OCCC's Strategic Plan (CSP 2023-28) builds and expands upon the 2015-2022 "Five Big Ideas" framework. The new CSP is a result of a year-long process led by President Ryslinge, engaging with the College Board of Education and employees, industry partners, Lincoln County School District, various data sources, and the Economic Development Alliance of Lincoln County. Each year, the College will adopt a series of Planned Activities to ensure progress – and, within five years, achievement – of the five Strategic Priorities.



OREGON COAST
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STRATEGIC PLAN 2023-2028



strategic priorities

Approved by BOE 10.19.22

#1 Students at the Center

OCCC is a student-centered college

- College is designed and organized for student success
- Guided Pathways model is fully implemented and scaled
- Equitable outcomes for all students

#2 Careers Built Here

Center for Trades Education is built and occupied; OCCC is known for launching careers on the coast.

- CTE capacity is expanded to meet the needs of the County
- Students, employers, and partners have access to state-of-the-art CTE facilities
- CTE needs of employers and students are regularly assessed

#3 Resourced & Ready

Our people, technology and facilities are student-ready, sustained by a strong fiscal foundation,

- A strong, inclusive, and cohesive culture exists for students and employees
- Well-maintained technology and buildings provide current and relevant learning environments
- OCCC demonstrates fiscal stability and sufficient resources for mission fulfillment

#4 First Choice, Best Choice

OCCC is front of mind in Lincoln County for education and employment.

- OCCC is the educator of choice for Transfer, Employment, Workforce Readiness, and Community Education
- Small business owners think OCCC first
- OCCC is regarded as an employer of choice in Lincoln County

#5 Sharks Make Their Marks

OCCC positively impacts the quality of life in Lincoln County.

- OCCC is an integral partner in growing the local workforce
- OCCC supports, engages with, and grows a vibrant business community
- OCCC serves as a convener of community discourse

2024-2025 Planned Activities

to Advance Strategic Priorities

Progress towards these priorities is regularly evaluated via assessment measures, primarily Core Themes.

PRIORITY 1: STUDENTS AT THE CENTER

1. Continue to integrate the Academic and Student Affairs divisions
2. Expand and diversify postsecondary course offerings at all Lincoln County high schools
3. Develop and establish a framework for OCCC's HSI attainment status, a pivotal step in our journey toward academic excellence and inclusivity
4. Develop andragogical (adult learners) instructional approaches and support systems

PRIORITY 2: CAREERS BUILT HERE

1. Significantly increase CTE capacity and enrollment by expanding pathways and access to careers in advanced technology and trades (OCATT programming)
2. Through our role within the HECC-recognized community college nursing consortium, pursue participation in the delivery of a four-year applied baccalaureate in nursing
3. Pursue funding for physical resources that enhance learning, including modern facilities and equipment
4. Regularly assess local needs in the trades and how the college and its strategic partners can meet them, including the update of the college's Environmental Scan
5. Pending voter approval, begin facilities design and pre-construction planning of OCATT Center

PRIORITY 3: RESOURCED & READY

1. Successful recruitment and on-boarding of the next OCCC President
2. Strengthen our campus culture of engagement, focusing efforts on building community through health, wellness and social activities, and intentional communication
3. IT implementation of a new server to provide vital backup and failover capabilities & enhanced cybersecurity
4. Implement year one of the multi-year Budget Alignment Process (BAP) to reduce reliance on one-time funds by at least 1% (Board Goal)
5. Fully transition automated financial services processes to eliminate residual reliance on SharkNet
6. Make significant progress on addressing deferred maintenance (as documented in the 2023 Facilities Review), to include the replacement of the Newport main building roof in summer 2024

PRIORITY 4: FIRST CHOICE, BEST CHOICE

1. Tailor and expand targeted engagement to highlight how OCCC can meet the unique needs of specific populations (adults, English-language learners, non-traditional, high school, pre-apprentice, etc.)
2. Improve website navigability by redesigning the portal to career pathways and academic programs
3. Enhance onboarding experience and expand orientation of college operational areas for new employees

PRIORITY 5: SHARKS MAKE THEIR MARKS

1. Conduct county-wide, community specific engagement events to determine local needs and priorities; Outreach focus will be defined by the outcome of May 2024 proposed bond measure
2. Conduct post-election geographic analysis of support for, and opposition to, the May 2024 proposed bond measure, to document current perceptions of the college
3. Continue enhancing the college's role in county-wide emergency response, including updating and enhancing the current emergency supplies container infrastructure



From Program Review to Budget

SPARE (Service and Program Area Review and Evaluation Process) is an annual process used at OCCC for programs and specialized operational divisions to document objectives, assess progress, and identify needed resources to address gaps between objectives and outcomes. Since 21-22, most areas (instructional programs and service areas) complete a SPARE, which includes resource requests which become inputs to the budget development process. All SPARES are reviewed by the Executive Team (ET) to develop a resource request master list, adding institutional priorities which did not emerge via the SPARE process. ET then works to identify available funding sources: grants if applicable, unspent prior year funds, inclusion in the next budget, or not funded at this time.

Conclusion

The budget was developed through College participation, via the SPARE, the Budget Alignment Process (BAP), departmental input, and careful review by the President and the College Executive Team. Through cost containment, the budget addresses the current economic realities and needs of the institution and staff, while building for the future.

In the face of many challenges, the College has continued to proactively manage its financial resources to fulfill our mission and advance our strategic planning objectives. This College has overcome many challenges since its founding in 1987 and emerged stronger than ever from the challenges and opportunities of the last decade. I am privileged to have served as OCCC's leader during this influential time in the history of the College, and I am optimistic for the future. Community and industry support for the College is extraordinary, and I hope we are poised for a new decade of investment in education and workforce development here in Lincoln County. The people that make up OCCC continue to accomplish so much for students and the community. Every day, we grow in our commitment to be a truly student-centered and community-centered college.

Thank you to all the employees of OCCC, our Board of Education, our students, our Foundation, and all the community members and organizations that support this work.

Birgitte Ryslinge, Ph.D.

Birgitte Ryslinge, President
Oregon Coast Community College



OREGON COAST
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 **VOTE YES**
College
TRADES CENTERS
YES on 21-22

**FINANCIAL
SUMMARIES**

Summary of Adopted Appropriations

The adopted budget, for the Fiscal Year 24-25, in the total of \$64,215,844 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2024 and for the purpose shown below:

General Fund		Capital Projects	
Personnel Services	\$7,237,099	Personnel Services	-
Materials and Services	\$1,985,304	Materials and Services	-
Capital Outlay	150,000	Capital Outlay	39,400,000
Debt Service	188,683	Contingency	-
Contingency	1,147,330	Transfers Out	1,600,000
Transfers Out	15,000		<u>\$41,000,000</u>
	<u>\$10,723,417</u>		
Debt Service Funds		Enterprise Fund	
Debt Service - GOB	\$3,505,167	Personnel Services	\$47,852
Debt Service - PERS	\$249,856	Materials and Services	\$130,850
Contingency - GOB	\$470,594	Contingency	-
Contingency - PERS	\$72,281		<u>\$178,702</u>
	<u>\$4,297,898</u>		
Special Revenue Funds		Internal Service Funds	
Personnel Services	\$1,890,558	Materials and Services	\$35,200
Materials and Services	\$1,760,988	Contingency	\$142,617
Financial Aid Disbursements	\$3,572,101		<u>\$177,817</u>
Capital Outlay	\$100,000		
	<u>\$7,323,646</u>	Reserve Funds	
		Materials and Services	\$214,364
		Contingency	\$300,000
		Transfers Out	\$0
			<u>\$514,364</u>

Total Adopted Appropriation \$64,215,844

The adopted budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$2,486,656 for Bonded Debt;

	Education Limitation	Excluded From Limitation
General Fund.....	\$ 0.1757/\$1,000	
Debt Service Fund.....		\$ 2,486,656

DETAILED PLANNING ASSUMPTIONS FOR THE FISCAL YEAR 2024-25

General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2024-25 budget:

- This is the first year of the HECC-directed CCSF modifications, to add enrollment categories and completions as components of the funding model. Impact in year one is designed to be minimal (allocation of 3.5% of CCSF) and will increase to 10% by the 27-29 biennium.
- This is the second year of the 2023-2025 State biennium and the funding base for the Community College Support Fund (CCSF) is \$795M.
- The College has used a final enrollment estimate for FY 23-24 of 500 reimbursable FTE for purposes of estimating the FY 24-25 CCSF, giving us a funded FTE of 474.
- Property Taxes reflect a 2% increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess as well as the rate of tax collection over the last couple of years.
- Tuition and Fees:
 - An increase to tuition of \$2/credit and an increase to fees of \$2/credit was approved for FY 24-25.
- Funding support from LCSD of \$159,305 to share costs for the Dual Credit, Early College, Nursing Assistant, Welding, Computer Science and Juntos program.
- Funding support from the Foundation and local Health Districts of \$80,000.

General Fund Expenditure Assumptions – the major expense-related assumptions that were included in the FY 2024-25 budget:

Personnel costs reflect:

- Year one of the Budget Alignment Process (BAP) introduced in 2023-24.
 - Temporary contraction from four Vice-Presidents to three becomes permanent (consolidates oversight of Academic and Student Affairs)
 - Projected reduction in employee FTE of 5%, achieved through attrition, restructuring, and on-going review of efficacy and impact.
- A salary increase across all College employee groups.
- Staffing:
 - Existing vacancies being left unfilled (3.0 FTE)
 - 1.0 FTE Dev Ed/Writing Faculty
 - 1.0 FTE Welding Faculty
 - 1.0 FTE Math Faculty
 - Existing or upcoming vacancies recruiting to fill (7.0 FTE)
 - 3.0 FTE Nursing Faculty

- 1.0 FTE Director of Nursing & Allied Health
 - 1.0 FTE College President
 - 1.0 FTE Facilities Repair Person (Classified)
 - 1.0 FTE Director of Business Services
- A combined 1.86% increase to the Employer PERS rates for Tier 1/2 and OPSRP for the 23-25 biennium.
 - A 4% increase in health insurance premiums.

Non-personnel expenditures reflect:

- A 20% increase in the property and general liability insurance premiums.
- A 4% increase in Material & Services (M&S) costs.
- A \$150,000 set-aside for capital expenditures.
- A 12% contingency fund balance reserve in the General Fund.
- Continued one-time funding of initiatives related to program development and strategic growth.

ADOPTED BUDGET 2024-25

	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	CAPITAL PROJECT FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
REVENUE									
From local sources									
Property taxes	\$ 1,594,984	\$ 2,337,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,932,451
Tuition and fees/(waivers)	2,006,942	-	-	-	-	-	-	-	2,006,942
Operating grants and contracts	-	-	-	210,500	-	-	-	-	210,500
Donations	100,000	-	-	-	-	-	-	-	100,000
Interest income	105,662	25,750	1,230	-	-	-	-	-	132,642
Merchandise Sales	-	-	-	-	-	200,151	-	-	200,151
Other misc revenue	319,450	-	236,391	-	-	-	44,511	-	600,353
From state sources									
State appropriation	4,297,713	-	-	-	-	-	-	-	4,297,713
Financial aid funds	-	-	-	605,000	-	-	-	-	605,000
Operating grants and contracts	-	-	-	1,638,122	-	-	-	-	1,638,122
State matching funds	-	-	-	-	8,000,000	-	-	-	8,000,000
From federal sources									
Financial aid funds	-	-	-	2,950,000	-	-	-	-	2,950,000
Operating grants and contracts	48,886	-	-	1,536,851	-	-	-	-	1,585,737
Total revenue	8,473,637	2,363,217	237,621	6,940,473	8,000,000	200,151	44,511	-	26,259,610
EXPENDITURES									
Personnel services	7,237,099	-	-	1,890,558	-	47,852	-	-	9,175,509
Materials and services	1,985,304	167	-	1,760,988	-	130,850	35,200	214,364	4,126,872
Financial aid disbursements	-	-	-	3,572,101	-	-	-	-	3,572,101
Capital outlay	150,000	-	-	100,000	39,400,000	-	-	-	39,650,000
Debt service	188,683	3,505,000	249,856	-	-	-	-	-	3,943,539
Total expenditures	9,561,086	3,505,167	249,856	7,323,646	39,400,000	178,702	35,200	214,364	60,468,021
Percentage of Total Expenditures	16%	6%	0%	12%	65%	0%	0%	0%	100%
Excess (deficiency) of revenue									
Over (under) expenditures	(1,087,449)	(1,141,950)	(12,235)	(383,172)	(31,400,000)	21,449	9,311	(214,364)	(34,208,410)
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	33,000,000	-	-	-	33,000,000
Contingency	(1,147,330)	(470,594)	(72,281)	-	-	-	(142,617)	(300,000)	(2,132,822)
Unappropriated	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	1,300,000	-	15,000	-	-	-	300,000	1,615,000
Transfers to other funds	(15,000)	-	-	-	(1,600,000)	-	-	-	(1,615,000)
Total other financing sources (uses)	(1,162,330)	829,406	(72,281)	15,000	31,400,000	-	(142,617)	-	30,867,178
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(2,249,779)	(312,544)	(84,516)	(368,172)	-	21,449	(133,306)	(214,364)	(3,341,232)
FUND BALANCE									
7/1/2024 - Beginning fund balance	2,249,779	312,544	84,516	368,172	-	(21,449)	133,306	214,364	3,341,232
6/30/2025 - Ending fund balance	-	-	-	-	-	-	-	-	-

Statement of Revenues, Expenses and Changes in Fund Balance

	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED	APPROVED	ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 3,506,185	\$ 3,567,031	\$ 3,486,586	\$ 3,485,335	\$ 3,595,130	\$ 3,932,451	\$ 3,932,451	\$ 3,932,451
Tuition and fees	1,562,214	1,619,455	1,607,374	1,841,635	1,950,395	2,006,942	2,006,942	2,006,942
Operating grants and contracts	126,792	171,152	118,623	143,500	42,857	210,500	210,500	210,500
Donations	89	203,681	0	100,000	255,000	100,000	100,000	100,000
Interest income	17,397	(2,680)	139,433	76,497	170,115	132,642	132,642	132,642
Merchandise Sales	77,980	63,032	108,672	164,360	163,370	200,151	200,151	200,151
Other local revenue	401,918	670,311	761,641	705,309	586,653	599,988	600,353	600,353
From state sources								
State appropriation	2,774,869	3,116,265	3,219,470	3,702,611	3,793,010	4,297,713	4,297,713	4,297,713
Financial Aid Funds		0	0	605,000	522,490	605,000	605,000	605,000
Operating grants and contracts	362,112	582,250	1,423,858	1,269,147	525,462	1,638,122	1,638,122	1,638,122
Construction Funds	0	0	0	-	-	8,000,000	8,000,000	8,000,000
From federal sources								
Operating grants and contracts	1,135,741	1,033,743	2,197,310	1,628,802	520,915	1,585,737	1,585,737	1,585,737
Financial Aid Funds	1,154,196	1,227,719	-	2,875,000	1,404,804	2,950,000	2,950,000	2,950,000
Total revenue	11,119,493	12,251,959	13,062,967	16,597,195	13,530,201	26,259,245	26,259,610	26,259,610
EXPENDITURES								
Personnel services	5,279,279	5,567,207	6,203,909	8,278,524	6,501,290	9,165,130	9,175,509	9,175,509
Materials and services	1,670,653	2,502,867	2,435,620	3,956,462	2,501,485	4,200,643	4,126,872	4,126,872
Financial Aid Disbursements	1,166,335	1,227,719	1,713,493	3,480,423	1,928,524	3,557,101	3,572,101	3,572,101
Capital outlay	-	0	379,379	275,000	9,861	39,900,000	39,650,000	39,650,000
Debt service	2,203,907	2,271,514	2,528,815	2,380,009	2,380,009	3,943,539	3,943,539	3,943,539
Total expenditures	10,320,174	11,569,307	13,261,216	18,370,418	13,321,169	60,766,414	60,468,021	60,468,021
Excess (deficiency) of revenue								
Over (under) expenditures	799,319	682,652	(198,249)	(1,773,223)	209,033	(34,507,169)	(34,208,411)	(34,208,411)
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	160,476	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	33,000,000	33,000,000	33,000,000
Subscription proceeds	-	-	80,450	-	-	-	-	-
Bond payment to PERS/debt refunding	-	-	-	-	-	-	-	-
Contingency	-	-	-	(1,556,646)	-	(1,834,065)	(2,132,822)	(2,132,822)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	120,047	-	300,000	-	-	1,300,000	1,615,000	1,615,000
Transfers to other funds	(120,047)	-	(300,000)	-	-	(1,300,000)	(1,615,000)	(1,615,000)
Total other financing sources (uses)	160,476	-	80,450	(1,556,646)	-	31,165,935	30,867,178	30,867,178
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	959,795	682,652	(117,799)	(3,329,869)	209,033	(3,341,232)	(3,341,232)	(3,341,232)
FUND BALANCE								
Beginning fund balance	1,607,554	2,567,349	3,250,001	3,329,869	3,132,202	3,341,232	3,341,232	3,341,232
Prior period adjustment								
Ending fund balance	<u>\$ 2,567,349</u>	<u>\$ 3,250,001</u>	<u>\$ 3,132,202</u>	<u>\$ 0</u>	<u>\$ 3,341,232</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



OREGON COAST
COMMUNITY COLLEGE

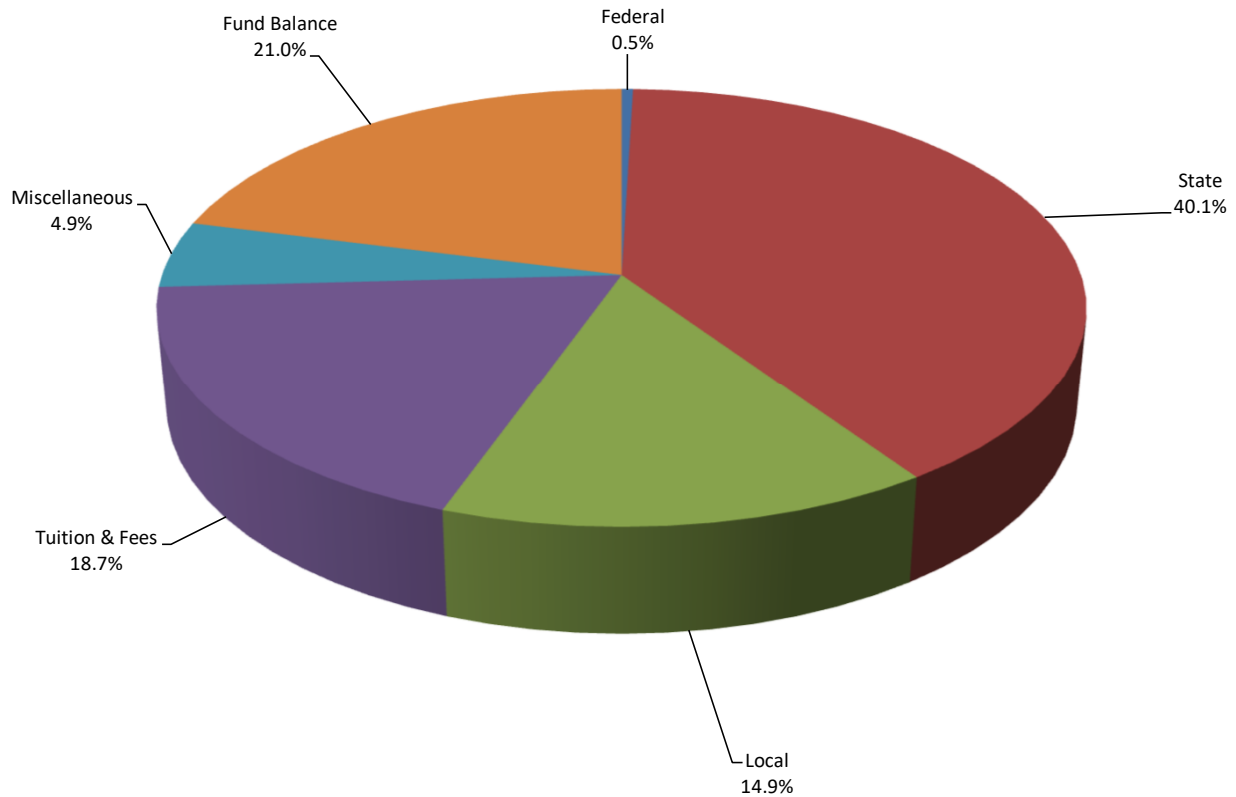


**GENERAL
FUND**

GENERAL FUND RESOURCES

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	REVENUE BY SOURCE	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
8,517	6,450		FEDERAL SOURCES	48,886	48,886	48,886
2,843,932	3,219,470	3,702,611	STATE SOURCES	4,297,713	4,297,713	4,297,713
1,505,142	1,526,215	1,565,735	LOCAL TAXES	1,594,984	1,594,984	1,594,984
1,619,455	1,607,374	1,892,885	TUITION AND FEES	2,006,942	2,006,942	2,006,942
850,228	548,134	635,481	MISCELLANEOUS	525,113	525,113	525,113
6,827,274	6,907,643	7,796,712	TOTAL REVENUE	8,473,637	8,473,637	8,473,637
-	-	-	TRANSFERS IN	-	-	-
1,932,633	2,442,597	2,317,591	BEGINNING FUND BALANCE	2,249,779	2,249,779	2,249,779
8,759,907	9,350,240	10,114,303	TOTAL RESOURCES	10,723,417	10,723,417	10,723,417

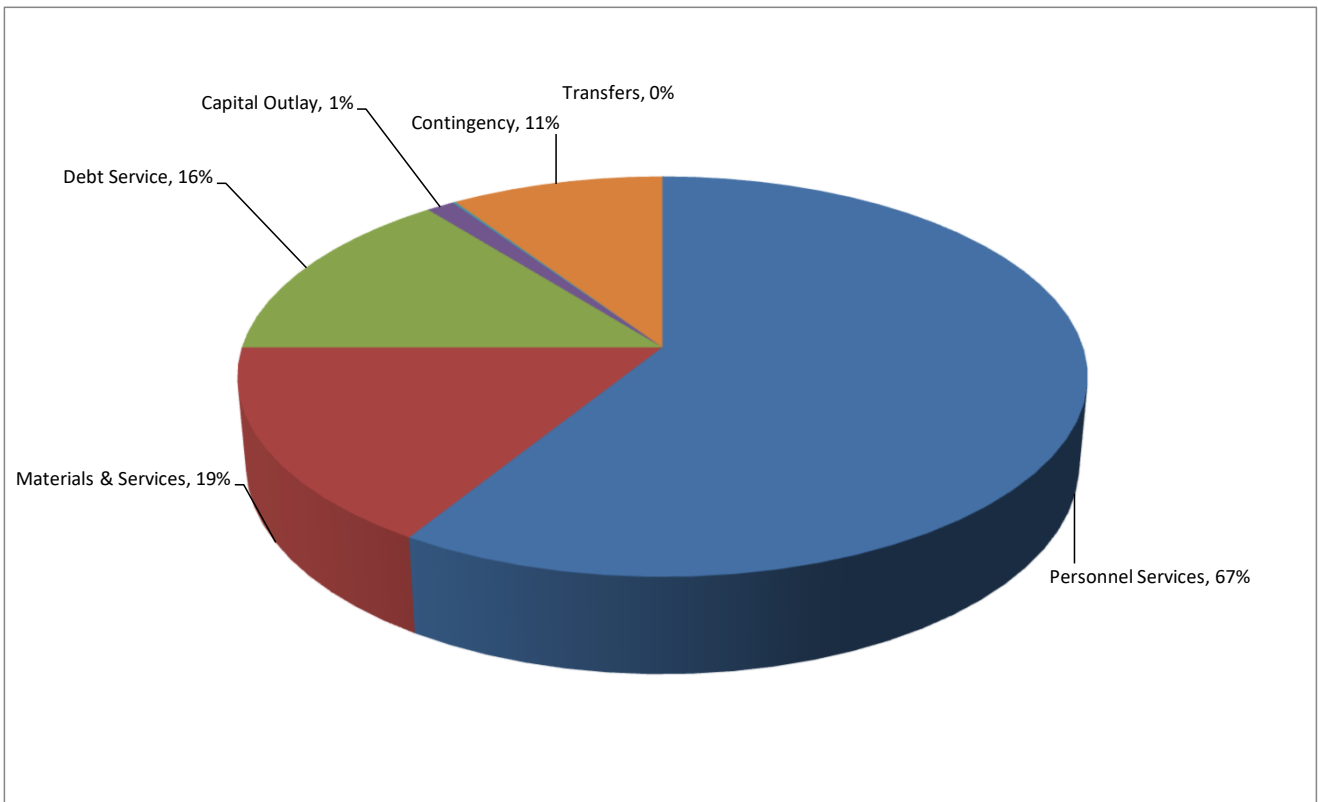
General Fund Resources by Source



GENERAL FUND EXPENDITURES BY CATEGORY

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	EXPENDITURES BY CATEGORY	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
5,033,821	5,454,804	6,706,943	PERSONNEL SERVICES	7,226,721	7,237,099	7,237,099
1,283,489	1,427,899	2,168,768	MATERIALS & SERVICES	2,059,075	1,985,304	1,985,304
	194,871		DEBT SERVICE	188,683	188,683	188,683
-	-	75,000	CAPITAL OUTLAY	100,000	150,000	150,000
6,317,310	7,077,574	8,950,711	TOTAL EXPENDITURES	9,574,479	9,561,086	9,561,086
-	300,000	-	TRANSFERS OUT	-	15,000	15,000
-	-	1,163,592	CONTINGENCY	1,148,937	1,147,330	1,147,330
-	300,000	1,163,592	TOTAL TRANSFERS & CONTINGENCY	1,148,937	1,162,330	1,162,330
6,317,310	7,377,574	10,114,303	TOTAL BUDGET	10,723,417	10,723,417	10,723,417

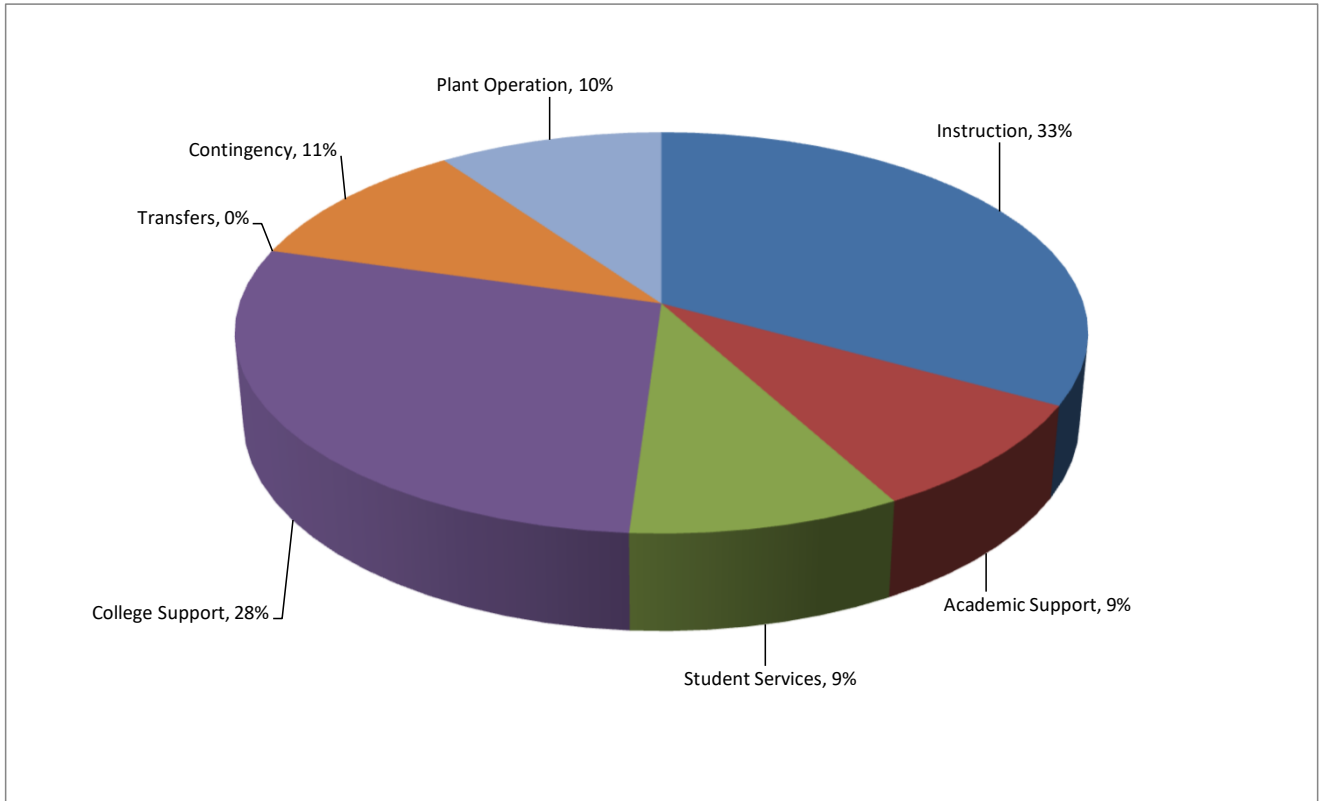
General Fund Expenditures by Category



GENERAL FUND EXPENDITURES BY FUNCTION

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	EXPENDITURES BY FUNCTION	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED
2,508,763	2,622,555	3,486,010	INSTRUCTION	3,543,700	3,543,700	3,543,700
583,599	773,255	681,464	ACADEMIC SUPPORT	962,159	962,159	962,159
819,377	797,679	1,059,823	STUDENT SERVICES	967,656	967,656	967,656
1,753,198	2,203,508	2,735,879	COLLEGE SUPPORT	3,050,571	3,050,571	3,050,571
652,373	680,579	987,534	PLANT OPERATIONS	1,050,393	1,050,393	1,050,393
6,317,312	7,077,574	8,950,711	TOTAL EXPENDITURES	9,574,479	9,574,479	9,574,479
-	300,000	-	TRANSFERS OUT	-	-	15,000
-	-	1,163,592	CONTINGENCY	1,148,937	1,148,937	1,148,937
-	300,000	1,163,592	TOTAL TRANSFERS & CONTINGENCY	1,148,937	1,148,937	1,163,937
6,317,312	7,377,574	10,114,303	TOTAL BUDGET	10,723,417	10,723,416	10,738,416

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED ACTUAL	PROPOSED	APPROVED	ADOPTED
INSTRUCTION							
This category includes expenditures for all activities that are part of the College's primary mission, instruction, including expenditures for departmental administrators and their support.							
1109 DUAL CREDIT	6,173	12,844	-	8,707	-	-	-
1111 LIBRARY SCIENCE	-	-	12,332	-	1,219	1,219	1,219
1112 AQUARIUM SCIENCE	252,728	294,117	440,338	408,939	427,121	427,121	427,121
1113 EDUCATION	63,094	22,188	31,198	2,960	37,854	37,854	37,854
1116 FOREIGN LANGUAGE	23,683	16,324	27,744	-	22,451	22,451	22,451
1117 NURSING	423,512	435,361	882,257	709,329	832,653	832,653	832,653
1118 TBCC NURSING	100,940	77,144	-	-	-	-	-
1121 COLLEGE PREPARATION	11,342	10,746	15,132	12,401	16,110	16,110	16,110
1123 COMPUTER APPLICATIONS	24,892	30,253	30,289	25,967	45,369	45,369	45,369
1124 MATH	154,962	173,926	217,294	131,232	229,040	229,040	229,040
1126 BIOLOGICAL SCIENCE	148,503	170,810	178,554	146,770	189,448	189,448	189,448
1130 WELDING	173,643	184,768	190,812	259,230	254,835	254,835	254,835
1134 HEALTH RELATED	17,615	27,968	36,873	25,396	35,187	35,187	35,187
1137 COMMUNITY EDUCATION	31,337	58,414	56,989	114,386	59,108	59,108	59,108
1140 PHYSICAL SCIENCE	35,715	62,634	85,233	44,244	77,957	77,957	77,957
1142 PSYCHOLOGY	66,432	60,199	71,274	48,992	59,197	59,197	59,197
1145 SOCIAL SCIENCE	44,031	57,397	70,531	51,484	74,840	74,840	74,840
1150 VISUAL & PERFORMING ARTS	46,668	62,547	85,157	66,486	79,777	79,777	79,777
1151 HEALTH PROFESSIONS	220,539	244,193	242,455	223,691	304,752	304,752	304,752
1152 BUSINESS MGMT	118,116	114,350	128,679	108,187	135,207	135,207	135,207
1155 EARLY CHILDHOOD	118,991	102,599	105,315	102,405	112,538	112,538	112,538
1156 ENGLISH/WRITING/LITERATURE	193,836	206,806	224,599	183,919	237,776	237,776	237,776
1161 ABE/GED	58,213	1,190	15,496	257	325	325	325
1165 ESOL	42,098	70,646	78,890	76,571	116,845	116,845	116,845
1171 SBDC	50,743	59,998	55,395	62,073	51,843	51,843	51,843
1180 STEP	80,955	65,131	203,174	105,370	142,246	142,246	142,246
TOTAL INSTRUCTION	2,508,763	2,622,555	3,486,010	2,918,996	3,543,700	3,543,700	3,543,700
ACADEMIC SUPPORT							
This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to faculty development and the learning management system, it also includes expenditures for chief academic officers, the registrar and their support.							
2000 INSTRUCTIONAL SUPPORT	393,534	571,866	467,414	500,503	741,132	741,132	741,132
2200 LIBRARY	190,066	201,389	214,050	201,646	221,027	221,027	221,027
TOTAL ACADEMIC SUPPORT	583,599	773,255	681,464	702,149	962,159	962,159	962,159
STUDENT SERVICES							
Includes funds expended for offices of admissions and financial aid and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction programs.							
3100 STUDENT SERVICES MGMT	217,533	260,446	225,279	312,523	235,087	235,087	235,087
3150 STUDENT SERVICES SUPPORT	126,493	112,224	83,270	75,173	43,699	43,699	43,699
3200 REGISTRAR	47,717	41,363	183,915	125,031	141,759	141,759	141,759
3250 EQUITY	-	725	-	504	1,500	1,500	1,500
3300 GRADUATION	1,951	4,143	5,223	6,535	5,223	5,223	5,223
3400 ACADEMIC ADVISING	173,563	190,367	296,329	288,069	230,454	230,454	230,454
3500 TEST/TUTOR/DISABILTY SERVICES	67,309	70,641	70,767	69,988	83,958	83,958	83,958

Description	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED ACTUAL	PROPOSED	APPROVED	ADOPTED
3600 FINANCIAL AID	126,702	111,319	146,267	134,914	177,091	177,091	177,091
3800 NAVIGATE	49,512	-	-	145	-	-	-
7100 WORKSTUDY	8,598	6,450	48,773	11,808	48,886	48,886	48,886
TOTAL STUDENT SERVICES	819,377	797,679	1,059,823	1,024,690	967,656	967,656	967,656
COLLEGE SUPPORT SERVICES	Includes expenditures for activities concerned with management and long-range planning for entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; information technology; space management; personnel management and records; logistical activities that provide procurement and storerooms; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.						
5100 BOARD OF EDUCATION	45,255	57,098	59,808	57,218	61,366	61,366	61,366
5200 OFFICE OF THE PRESIDENT	355,878	367,561	414,869	395,145	563,400	563,400	563,400
5225 INNOVATION FUNDS	19,246	68,240	141,005	9,368	58,449	60,178	60,178
5250 EXECUTIVE LEADERSHIP	80,382	85,428	87,533	92,783	74,258	84,636	84,636
5300 MARKETING & PUBLIC RELATIONS	107,991	122,389	263,109	183,390	279,625	279,625	279,625
5350 COLLEGE DEVELOPMENT	42,310	55,013	80,427	67,222	86,692	86,692	86,692
5370 FOUNDATION	29,061	41,164	53,819	53,501	57,921	57,921	57,921
5400 FINANCE	333,773	418,191	544,261	498,327	658,293	658,293	658,293
5410 HUMAN RESOURCES	113,856	146,774	216,652	148,277	239,861	239,861	239,861
5900 INSTITUTIONAL RESEARCH	60,000	60,000	60,250	60,000	60,250	60,250	60,250
5950 INFORMATION TECHNOLOGY	328,950	451,879	445,947	422,953	627,455	627,455	627,455
6000 COLLEGE SUPPORT	236,498	329,771	368,200	415,260	283,000	283,000	283,000
TOTAL COLLEGE SUPPORT	1,753,198	2,203,508	2,735,879	2,403,442	3,050,571	3,062,678	3,062,678
PLANT OPERATIONS	Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included. Also included are expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance, and expenditures related to the operation and maintenance of landscape and grounds, and custodial services in buildings.						
6100 PUBLIC SAFETY	63,919	71,496	97,304	101,773	102,766	102,766	102,766
6200 FACILITIES	344,754	358,829	599,230	333,292	648,627	623,127	623,127
6500 UTILITIES	243,699	250,254	291,000	288,199	299,000	299,000	299,000
TOTAL PLANT OPERATIONS	652,373	680,579	987,534	723,263	1,050,393	1,024,893	1,024,893
CONTINGENCY & TRANSFERS	Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold funds for future distribution. Transfers are resources transferred to other funds.						
9100 CONTINGENCY	-	-	1,163,592	-	1,148,937	1,147,330	1,147,330
6901 TRANSFERS OUT	-	300,000	-	-	-	15,000	15,000
TOTAL CONTINGENCY & TRANSFERS	-	300,000	1,163,592	-	1,148,937	1,162,330	1,162,330
Total General Fund Expenditures	6,317,312	7,377,574	10,114,304	7,772,540	10,723,417	10,723,417	10,723,417
0 Total General Fund Resources	8,759,908	9,350,240	10,114,304	10,022,318	10,723,417	10,723,417	10,723,417
Ending Fund Balance	2,442,597	1,972,666	0	2,249,779	0	0	0



OREGON COAST
COMMUNITY COLLEGE



OREGON COAST
COMMUNITY COLLEGE



**DEBT
SERVICE
FUNDS**

DEBT SERVICE FUNDS

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUNDS 7000 & 7024						
RESOURCES						
394,400	418,372	340,783	Beginning Fund Balance	312,544	312,544	312,544
2,061,889	1,960,371	1,919,599	Property Tax Revenue	2,337,467	2,337,467	2,337,467
8,378	62,183	25,750	Interest Earned	25,750	25,750	25,750
0	0	0	Interfund Transfers In	1,300,000	1,300,000	1,300,000
2,464,667	2,440,925	2,286,132	TOTAL RESOURCES	3,975,761	3,975,761	3,975,761
EXPENDITURES						
20	30	167	Bank Fees	167	167	167
311,275	261,425	190,974	Interest Payments	1,405,000	1,405,000	1,405,000
1,735,000	1,840,000	1,950,000	Principal Payments	2,100,000	2,100,000	2,100,000
2,046,295	2,101,455	2,141,141	TOTAL MATERIALS & SERVICES	3,505,167	3,505,167	3,505,167
-	-	144,991	CONTINGENCY	470,594	470,594	470,594
2,046,295	2,101,455	2,286,132	TOTAL EXPENDITURES	3,975,761	3,975,761	3,975,761
418,372	339,470	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule	
Cash Requirement Calculation	2,337,467
LESS: Default Rate (6.0%)	149,189
Current Year Tax Levy	2,486,656

PERS DEBT SERVICE - FUND 7050						
RESOURCES						
70,567	117,335	180,855	Beginning Fund Balance	84,516	84,516	84,516
24	871	606	Interest Earned	1,230	1,230	1,230
271,962	287,357	189,973	Income-General Fund PERS	236,063	236,391	236,391
342,554	405,563	371,434	TOTAL RESOURCES	321,809	322,137	322,137
EXPENDITURES						
65,219	57,489	49,035	Interest Payments	39,856	39,856	39,856
160,000	175,000	190,000	Principal Payments	210,000	210,000	210,000
225,219	232,489	239,035	TOTAL MATERIALS & SERVICES	249,856	249,856	249,856
0	0	0	INTERFUND TRANSFERS	0	0	0
0	0	132,399	CONTINGENCY	71,953	72,281	72,281
225,219	232,489	371,434	TOTAL EXPENDITURES	321,809	322,137	322,137
117,335	173,074	-	ENDING FUND BALANCE	0	-	-



OREGON COAST
COMMUNITY COLLEGE



**SPECIAL
REVENUE
FUNDS**

SPECIAL REVENUE FUNDS

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
RESOURCES						
73,306	196,755	94,736	Beginning Fund Balance	368,172	368,172	368,172
2,252,945	2,159,352	4,503,802	Federal	4,486,851	4,486,851	4,486,851
582,250	1,423,858	1,874,147	State	2,243,122	2,243,122	2,243,122
171,152	118,623	92,250	Local	210,500	210,500	210,500
-	-	-	Interfund Transfers In	-	15,000	15,000
3,079,653	3,898,588	6,564,936	TOTAL RESOURCES	7,308,646	7,323,646	7,323,646
EXPENDITURES						
510,031	721,386	1,540,383	Personnel Services	1,890,558	1,890,558	1,890,558
1,145,148	904,565	1,344,130	Materials & Services	1,760,988	1,760,988	1,760,988
1,227,719	1,713,493	3,480,423	Financial Aid Disbursements	3,557,101	3,572,101	3,572,101
-	298,929	200,000	Capital	100,000	100,000	100,000
2,882,898	3,638,373	6,564,936	TOTAL EXPENDITURES	7,308,646	7,323,646	7,323,646
196,755	260,215	0	ENDING FUND BALANCE	0	0	0



OREGON COAST
COMMUNITY COLLEGE



**CAPITAL
PROJECTS
FUNDS**

CAPITAL PROJECTS FUND

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
Capital Projects - Funds 4000 & 4300						
<u>RESOURCES</u>						
			Beginning Fund Balance	-	-	-
			Bond Sales & Local Financing	33,000,000	33,000,000	33,000,000
			State Matching Funds	8,000,000	8,000,000	8,000,000
			Interest Earnings	-	-	-
			Interfund Transfers In	-	-	-
-	-	-	TOTAL RESOURCES	41,000,000	41,000,000	41,000,000
<u>EXPENDITURES</u>						
			Personnel Services	-	-	-
			Materials & Services	-	-	-
			Capital Construction	39,700,000	39,400,000	39,400,000
			Interfund Transfers Out	1,300,000	1,600,000	1,600,000
			TOTAL EXPENDITURES	41,000,000	41,000,000	41,000,000
-	-	-	ENDING FUND BALANCE	-	-	-



OREGON COAST
COMMUNITY COLLEGE



\$1,000 - \$4,999

- Mary Abbi
- Alpha Modalities
- Senator Dick & Sue Anderson
- Animal Medical Care of Newport
- Aqualogic
- Cory Baker
- Barbara Emily Knudson Charitable Foundation
- Barbon & Strever PC
- Rayshore Family Medicine
- Beecher Carlson
- Benevity Community Impact Fund
- Bi-Mart
- Larry Boles
- Don Boone
- Paul & Evelyn Brookhysner
- Career Pathways
- Gndy Carlson
- Garth Carmin
- City of Depoe Bay
- City of Lincoln City
- City of Newport
- City of Toledo
- City of Yachats
- Chris Chandler
- Caryl Clapp
- Coastal Accounting Services
- CoastCom, Inc.
- Ken Combs
- Sherrie Cummins & Bonnie Sinclair
- Dahl Disposal Service, Inc.
- Barbara & Frank de Serpa
- Dei's Haven, LLC
- Diamonds by the Sea
- Jennifer & Pete Doll
- Cathleen Donnellan
- Sandra Dunn
- Rich Emery
- Russell Erickson
- Marty Esposito
- Cindi Fostvold
- Susan Fowler
- Laurel Flemming-Freed
- Genesis Family Properties LLC
- Robin Ginter
- ARC Architects LLC
- Greater Newport Chamber of Commerce
- William & Julie Gregory
- Grimstad & Associates
- Brian Hogarty
- Hallmark Resort
- Laura Hamilton
- Julie & Mark Hanrahan
- Theresa Harper
- Lt. Col. Susan Heacock & Col. Carolyn Schneider
- Robert Liao & Jane Hodgkins
- Walt Hogsett
- Gregory Holland
- Darline Huckins
- Gloria Inglo
- Mary Jacobs
- Kaety Jacobson & Mark Farley
- Jamieson Bergeron Family Fund
- Cynthia Jacobl & Gary Lohman
- Kimberly Jones
- The Killers Pest Control
- Bruce & Mary Koike
- Hiza Koike
- Rex & Natalie Krabbe
- Kristin Hill Winery
- Marilyn Kahns
- La Quinta Inn & Suites
- Lane Community College Foundation
- Melody & John Lavrakas
- Les Schwab Tire Center
- Lavera Weber & Pat Lewis
- James & Carrie Lewis
- Lincoln County Cultural Coalition
- Economic Development Alliance of Lincoln County
- Lincoln County Foundation
- Judith & Burt Lippman
- Pat O'Leary
- Local Government
- Maplewood
- James A. McCall
- William McCallister, Inc.
- Caddy McCallister
- Dr. Patricia McCallister
- Megan McCallister
- Shari & Tom McCallister
- Linda McCallister
- Ma's Garden
- Angela McCallister
- Network
- Newport Chamber of Commerce
- Newport Heart Clinic
- Newport Performance Center
- North Lincoln Center
- Oceanview Senior Center
- Oregon Coast Catering
- Oregon Coast Classroom
- Oregon Coast Today
- Oregon Coast United Employees
- Oregon Nurses Association
- Oregon Oyster Farms
- Andrew Oraz
- Nancy & Paul Osterlund
- Jeff Osterlund
- Overleaf Lodge & Spa
- OZeon Water Systems, Inc.
- Michael Passino
- Paul B. Osterlund, Attorney
- PEO Chapter GB
- Marguerite Peterson
- Bill Pieschke
- Dave & Niki Price
- John Raudsep
- Alana Reed
- Sener & Julie Reynolds
- Catherine Rickbone
- Roadhouse 101
- David Robinson
- Chris Rogers
- Rogue Ales & Spirits
- Steve Rutherford / Nonello S
- Salishan Spa & Golf Resort
- Samaritan Health Lincoln Hospi
- Shirley Simpson
- Sam & Cheryl Weinberg Trust
- Shirley Weisler
- Jim Weisler
- Silver Falls Greenyards
- Specialty Home Body
- Judy & Steven Spector
- Jeanne & Steven Sprague
- Norman & Maureen Sprankle
- Margaret Stevens
- Student Nurses Organization
- Mary Stupp-Greer
- Sunwest Honda
- Surfrider Foundation
- Sylvia Beach Hotel
- Wayne & Gina Tapp
- Lucinda Taylor & Jeffrey Spear
- Taylor & Taylor Realty Co.
- Team Build
- The Clemens Foundation
- The Oregon Coast Broadcast C
- Thompson's Sanitary Service
- TIP Engineering
- Todd Construction
- Tolan Family
- Toyota of Newport
- Umpqua Bank
- Delity by the Sea
- US Bank
- Virginia University
- Peter Vissel
- Wal-Mart

ENTERPRISE
FUNDS

ENTERPRISE FUND

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
(30,504)	(54,857)	(39,989)	Beginning Fund Balance	(21,449)	(21,449)	(21,449)
63,032	108,672	164,360	Sale of Goods-Books, Food & Clothing	200,151	200,151	200,151
-	31,508	-	Federal Grant	-	-	-
-	-	0	Interfund Transfers In	-	-	-
32,528	85,323	124,371	TOTAL RESOURCES	178,702	178,702	178,702
<u>EXPENDITURES</u>						
23,355	27,719	31,198	Personnel Services	47,852	47,852	47,852
64,030	91,281	93,173	Materials & Services	130,850	130,850	130,850
-	-	-	Capital	-	-	-
-	-	-	Interfund Transfers Out	-	-	-
-	-	-	Contingency	-	-	-
87,385	119,000	124,371	TOTAL EXPENDITURES	178,702	178,702	178,702
(54,857)	(33,677)	0	ENDING FUND BALANCE	-	-	-



OREGON COAST
COMMUNITY COLLEGE



**INTERNAL
SERVICE
FUNDS**

INTERNAL SERVICE FUNDS

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
96,097	105,060	110,977	Beginning Fund Balance	120,690	120,690	120,690
8,963	9,986	11,996	General Fund Income	26,475	26,511	26,511
105,060	115,045	122,973	TOTAL RESOURCES	147,165	147,201	147,201
EXPENDITURES						
0	5,448	30,000	Outside Services	25,000	25,000	25,000
-	5,448	30,000	TOTAL MATERIALS & SERVICES	25,000	25,000	25,000
0	0	92,973	Contingency	122,165	122,201	122,201
-	5,448	122,973	TOTAL EXPENDITURES	147,165	147,201	147,201
105,060	109,597	(0)	ENDING FUND BALANCE	(0)	-	-
Copying - Fund 3036						
RESOURCES						
8,626	2,515	2,691	Beginning Fund Balance	(2,384)	(2,384)	(2,384)
4,088	5,950	18,000	Copying & Paper Income	18,000	18,000	18,000
12,714	8,464	20,691	TOTAL RESOURCES	15,616	15,616	15,616
EXPENDITURES						
3,156	297	4,000	Copier Supplies & Maintenance	2,200	2,200	2,200
0	0	0	Equipment - Under \$5000	0	0	0
7,043	6,130	9,000	Maintenance Agreements	8,000	8,000	8,000
10,199	6,426	13,000	TOTAL MATERIALS & SERVICES	10,200	10,200	10,200
	-	-	Capital	-	-	-
		7,691	Contingency	5,416	5,416	5,416
10,199	6,426	20,691	TOTAL EXPENDITURES	15,616	15,616	15,616
2,516	2,038	0	ENDING FUND BALANCE	(0)	(0)	(0)
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	15,000
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	15,000
EXPENDITURES						
-	0	15,000	Contingency	15,000	15,000	15,000
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	15,000
15,000	15,000	-	ENDING FUND BALANCE	-	-	-



OREGON COAST
COMMUNITY COLLEGE



**RESERVE
FUNDS**

RESERVE FUND

<u>2021-22</u> <u>ACTUAL</u>	<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ADOPTED</u>	<u>Description</u>	<u>2024-25</u> <u>PROPOSED</u>	<u>2024-25</u> <u>APPROVED</u>	<u>2024-25</u> <u>ADOPTED</u>
Strategic Initiatives - Fund 5000						
Established: 12/18/2013 Board of Education Resolution 14-12.08						
Reviewed: n/a						
Purpose: Funds reserved for strategic initiatives.						
RESOURCES						
7,224	7,224	7,224	Beginning Fund Balance	214,364	214,364	214,364
0	300,000	300,000	Interfund Transfers In	0	300,000	300,000
7,224	307,224	307,224	TOTAL RESOURCES	214,364	514,364	514,364
EXPENDITURES						
0	0	7,224	Outside Services	214,364	214,364	214,364
-	-	7,224	TOTAL MATERIALS & SERVICES	214,364	214,364	214,364
0	0	300,000	Contingency	0	300,000	300,000
0	0	0	Interfund Transfers Out	0	0	0
-	-	300,000	TOTAL CONTINGENCY & TRANSFERS	-	300,000	300,000
-	-	307,224	TOTAL EXPENDITURES	214,364	514,364	514,364
7,224	307,224	(0)	ENDING FUND BALANCE	-	-	-



OREGON COAST
COMMUNITY COLLEGE



2024-25 ADOPTED BUDGET

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