



May 21, 2025

President's 2025-2026 Budget Message Dr. Marshall Mease Roache, President

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 2025-2026 Budget for Oregon Coast Community College adapts to the current fiscal environment and builds capacity for the future within limited available resources.

Over the last decade, OCCC has seen significant changes from independent accreditation, passage of a community funded Bond, increased success in securing grants, approval to administer our own federal financial aid and new leadership in the form of new Board of Education members and a new college President. Growth in the General Fund reflects enrollment growth, programs added to address the needs of students and industry, and structural changes to support independent accreditation. As a result, our budget has also evolved.

The cumulative impact of these changes on the current budget is substantial. For comparison, OCCC's total budget for the 2018-2019 year was approximately \$11 million. The total proposed budget for 2025-2026 is \$67,619,446.

The 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.
- 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 76% 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.

- 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: Last year the Higher Education Coordinating Commission began phasing in changes to the distribution model, moving from a strictly enrollment-based formula to also consider outcomes. The impact will be initially modest but will grow over time.
- Demand for new programming: 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 new programming that meets Lincoln County students' needs. Offering pathways that lead to living wage jobs requires resources.
- Spending sustainability: In the 24-25 budget, administration worked with the Board of Education to establish a goal to reduce reliance on one-time funding from 11% to 7% over a four-year period. Over the past two years the reliance on one-time funding has decreased to 9.5%. With the passage of the 2024 Bond measure, this goal should be re-evaluated in the future.

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 support 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 25-26 budget provides a 12% contingency in the General Fund and an anticipated transfer to the Reserve Fund of up to \$315,000 to bring the balance in that fund to potentially over \$620,000 for Board-directed spending.

The 2025-2026 budget serves students and continues our investment in strong organizational capacity with a mindset for growth. It reflects our appreciation that Lincoln County has invested in building a state-of-the-art Trades Education facility. The budget leverages grant opportunities to

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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) 2025-2026. 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 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 2025-2026 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

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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 3% 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. Implementation of a tuition increase was approved for 2025-2026 (per credit \$4 tuition, \$1 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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	% change from 20-21	Projected 2024-25
Total FTE	474	495	481	477	430	476	496	543	26.3%	550
Reimb. FTE	455	474	464	468	417	452	463	513	23.0%	520
Total FTE All OR CCs	93,197	90,387	86,309	77,720	67,495	63,804	64,980	69,223	2.6%	Not Yet Available
Reimb. FTE All OR CCs	88,330	85,642	81,793	73,836	64,815	60,863	61,562	65,992	1.8%	Not Yet Available

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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.

Integrated Planning and Budgeting

The 2025-2026 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 the result of a year-long process led by former 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.

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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

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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.

Since 1987, OCCC has continued to face challenges head-on and has managed its financial resources to fulfill its mission. The college has proven its value to the community as seen in its student growth and community investment. This budget reflects that fact. I am privileged to serve as the new President of OCCC during the next chapter of our college's history. The people that make up OCCC continue to serve our students and Lincoln County. 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.



Marshall Mease Roache, President
Oregon Coast Community College

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Summary of Proposed Appropriations

The proposed budget, for the Fiscal Year 25-26, in the total of \$67,619,446 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2025 and for the purpose shown below:

General Fund			Capital Projects	
Personnel Services	\$8,189,321		Personnel Services	-
Materials and Services	\$2,436,115		Materials and Services	5,000,000
Capital Outlay	185,000		Capital Outlay	37,997,409
Debt Service	-		Contingency	-
Contingency	1,297,252		Transfers Out	-
Transfers Out	350,000			\$42,997,409
	<u>\$12,457,688</u>			
			Enterprise Fund	
Debt Service Funds			Personnel Services	\$49,829
Debt Service - GOB	\$2,092,917		Materials and Services	\$225,833
Debt Service - PERS	\$259,711		Contingency	-
Contingency - GOB	\$356,565			<u>\$275,662</u>
Contingency - PERS	\$23,373			
Transfers Out	566,000		Internal Service Funds	
	<u>\$3,298,566</u>		Materials and Services	\$40,200
			Contingency	\$154,818
Special Revenue Funds				<u>\$195,018</u>
Personnel Services	\$1,780,315			
Materials and Services	\$2,559,028		Reserve Funds	
Financial Aid Disbursements	\$2,933,735		Materials and Services	\$622,024
Capital Outlay	\$500,000		Contingency	-
	<u>\$7,773,078</u>		Transfers Out	\$0
				<u>\$622,024</u>

Total Proposed Appropriation \$67,619,446

The proposed budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,934,545 for Bonded Debt;

Education Limitation

Excluded From Limitation

General Fund.....\$ 0.1757/\$1,000

Debt Service Fund..... \$ 1,934,545

DETAILED PLANNING ASSUMPTIONS FOR THE FISCAL YEAR 2025-26

General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2025-26 budget:

- This is the second year of the HECC-directed CCSF modifications, to add enrollment categories and completions as components of the funding model. Impact in year two is designed to be minimal (2.2%) but will increase to 10% by the 27-29 biennium.
- This is the first year of the 2025-2027 State biennium and the estimate used for the funding base for the Community College Support Fund (CCSF) is the Governor's Recommended Budget (GRB) of \$854.2M.
- The College has used a final enrollment estimate for FY 24-25 of 520 reimbursable FTE for purposes of estimating the FY 25-26 CCSF, giving us a funded FTE of 501.
- Property Taxes reflect a 3% 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 \$4/credit and an increase to the technology fee of \$1/credit was approved for FY 25-26.
- Funding support from LCSD of \$159,305 to share costs for the Dual Credit, Early College, Nursing Assistant, Welding, Computer Science and Juntos program. This is assuming flat funding and the support of the same programs as in FY 24-25.
- 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 2025-26 budget:

Personnel costs reflect:

- A salary increase across all College employee groups as a result of collective bargaining.
- Staffing:
 - Existing vacancies being left unfilled (1.0 FTE)
 - 1.0 FTE Math Faculty
 - Existing or upcoming vacancies recruiting to fill (7.45 FTE)
 - 1.0 FTE Nursing Faculty
 - 1.0 FTE Allied Health Faculty
 - 1.0 FTE Director of Financial Aid
 - 1.0 FTE Assistant Registrar (Technical)
 - 1.0 FTE Instruction & CTE Coordinator (Classified)

- 1.0 FTE SBDC Administrative Assistant (Classified)
- 1.0 FTE Facilities Repair Person (Classified)
- .45 FTE Foundation Administrative Assistant (Classified)
- New positions (1.25 FTE)
 - .75 FTE Lab Assistant-Biology (Classified)
 - .50 FTE Student Instructional Aide-Nursing/Allied Health (Casual)
- Employer PERS rate increases for the 25-27 biennium of 3.43% for Tier 1/2 and 4.01% for OPSRP.
- A 6.5% increase in health insurance premiums.

Non-personnel expenditures reflect:

- An 18% increase in the property and general liability insurance premiums.
- A 2.3% increase in Material & Services (M&S) costs.
- A \$185,000 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.

PROPOSED BUDGET 2025-26

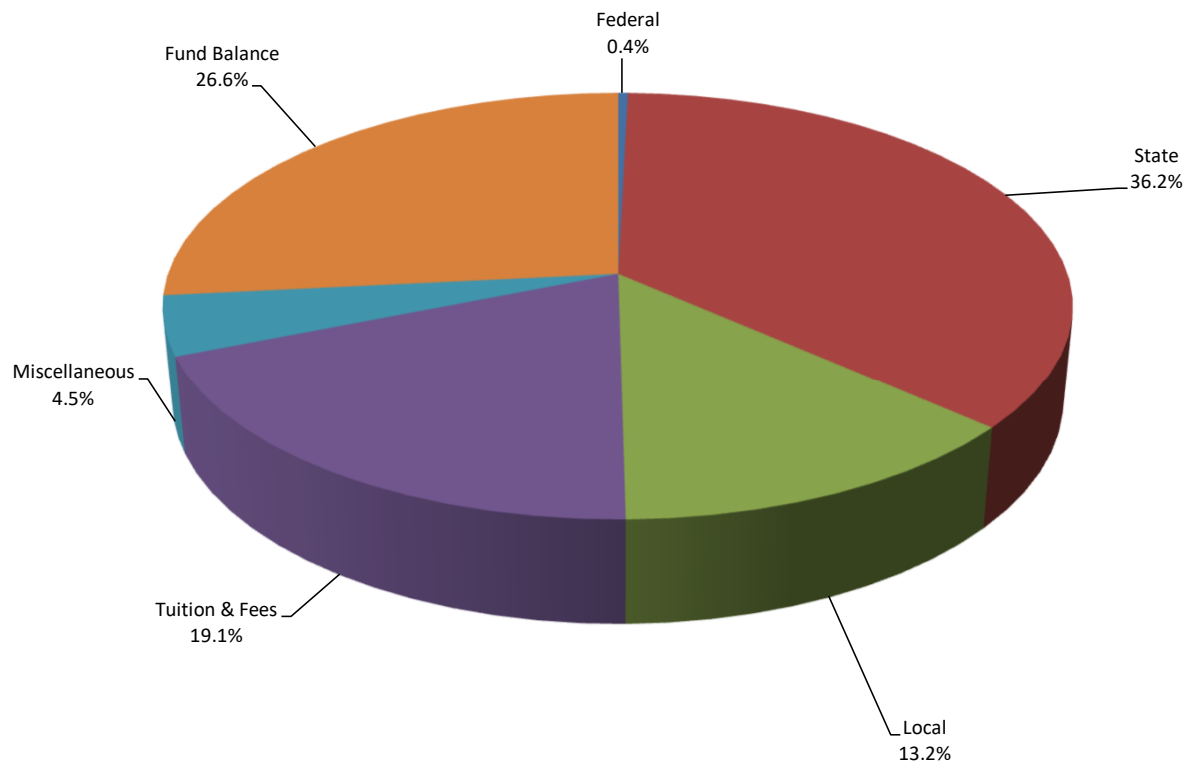
	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	CAPITAL PROJECT FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
REVENUE									
From local sources									
Property taxes	\$ 1,643,092	\$ 1,818,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,461,574
Tuition and fees/(waivers)	2,379,805	-	-	-	-	-	-	-	2,379,805
Operating grants and contracts	-	-	-	258,368	-	-	-	-	258,368
Donations	80,000	-	-	-	-	-	-	-	80,000
Interest income	101,550	65,000	1,200	-	960,464	-	-	-	1,128,214
Merchandise Sales	-	-	-	-	-	246,000	-	-	246,000
Other misc revenue	380,379	-	273,362	-	-	-	45,598	-	699,339
From state sources									
State appropriation	4,508,974	-	-	-	-	-	-	-	4,508,974
Financial aid funds	-	-	-	605,000	-	-	-	-	605,000
Operating grants and contracts	-	-	-	1,571,976	-	-	-	-	1,571,976
State matching funds	-	-	-	-	8,000,000	-	-	-	8,000,000
From federal sources									
Financial aid funds	-	-	-	2,330,000	-	-	-	-	2,330,000
Operating grants and contracts	48,886	-	-	1,751,944	-	-	-	-	1,800,830
Total revenue	<u>9,142,687</u>	<u>1,883,482</u>	<u>274,562</u>	<u>6,517,288</u>	<u>8,960,464</u>	<u>246,000</u>	<u>45,598</u>	<u>-</u>	27,070,081
EXPENDITURES									
Salary	5,353,018	-	-	1,164,468	-	34,852	-	-	6,552,339
Benefits	2,836,302	-	-	615,847	-	14,977	-	-	3,467,126
Personnel services	8,189,321	-	-	1,780,315	-	49,829	-	-	10,019,465
Materials and services	2,436,115	167	-	2,559,028	5,000,000	225,833	40,200	622,024	10,883,367
Financial aid disbursements	-	-	-	2,933,735	-	-	-	-	2,933,735
Capital outlay	185,000	-	-	500,000	37,997,409	-	-	-	38,682,409
Debt service	-	2,092,750	259,711	-	-	-	-	-	2,352,461
Total expenditures	<u>10,810,436</u>	<u>2,092,917</u>	<u>259,711</u>	<u>7,773,078</u>	<u>42,997,409</u>	<u>275,662</u>	<u>40,200</u>	<u>622,024</u>	64,871,437
Percentage of Total Expenditures	17%	3%	0%	12%	66%	0%	0%	1%	100%
Excess (deficiency) of revenue									
Over (under) expenditures	(1,667,749)	(209,435)	14,851	(1,255,789)	(34,036,945)	(29,662)	5,398	(622,024)	(37,801,355)
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Contingency	(1,297,252)	(356,565)	(23,373)	-	-	-	(154,818)	-	(1,832,009)
Unappropriated	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	566,000	-	-	-	35,000	-	315,000	916,000
Transfers to other funds	(350,000)	(566,000)	-	-	-	-	-	-	(916,000)
Total other financing sources (uses)	<u>(1,647,252)</u>	<u>(356,565)</u>	<u>(23,373)</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>(154,818)</u>	<u>315,000</u>	(1,832,009)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(3,315,001)	(566,000)	(8,522)	(1,255,789)	(34,036,945)	5,338	(149,420)	(307,024)	(39,633,363)
FUND BALANCE									
7/1/2025 - Beginning fund balance	3,315,001	566,000	8,522	1,255,789	34,036,945	(5,338)	149,420	307,024	39,633,363
6/30/2026 - Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	-

Statement of Revenues, Expenses and Changes in Fund Balance

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 PROJECTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 3,567,031	\$ 3,486,586	\$ 3,588,412	\$ 3,932,451	\$ 4,065,022	\$ 3,461,574		
Tuition and fees	1,619,455	1,607,374	1,905,035	2,006,942	2,328,354	2,379,805		
Operating grants and contracts	171,152	118,623	105,480	210,500	996,477	258,368		
Donations	203,681	0	350,307	100,000	75,000	80,000		
Interest income	(2,680)	139,433	214,720	132,642	601,602	1,128,214		
Merchandise Sales	63,032	108,672	148,899	200,151	229,761	246,000		
Other local revenue	670,311	761,641	543,545	600,353	598,671	699,339		
From state sources								
State appropriation	3,116,265	3,219,470	3,794,448	4,297,713	4,286,743	4,508,974		
Financial Aid Funds	0	0	0	605,000	616,003	605,000		
Operating grants and contracts	582,250	1,423,858	1,237,013	1,638,122	768,822	1,571,976		
Construction Funds	0	0	0	8,000,000	-	8,000,000		
From federal sources								
Operating grants and contracts	1,033,743	2,197,310	2,025,475	1,585,737	541,872	1,800,830		
Financial Aid Funds	1,227,719	-	-	2,950,000	1,896,455	2,330,000		
Total revenue	<u>12,251,959</u>	<u>13,062,967</u>	<u>13,913,334</u>	<u>26,259,610</u>	<u>17,004,782</u>	<u>27,070,081</u>	<u>0</u>	<u>0</u>
EXPENDITURES								
Personnel services	5,567,207	6,203,909	6,137,894	9,175,509	7,101,511	10,019,465		
Materials and services	2,502,867	2,435,620	2,543,722	4,126,872	3,420,147	10,883,367		
Financial Aid Disbursements	1,227,719	1,713,493	1,969,269	3,572,101	2,528,491	2,933,735		
Capital outlay	0	379,379	9,861	39,650,000	1,896,269	38,682,409		
Debt service	2,271,514	2,528,815	2,380,020	3,943,539	2,454,856	2,352,461		
Total expenditures	<u>11,569,307</u>	<u>13,261,216</u>	<u>13,040,766</u>	<u>60,468,021</u>	<u>17,401,273</u>	<u>64,871,437</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue								
Over (under) expenditures	<u>682,652</u>	<u>(198,249)</u>	<u>872,568</u>	<u>(34,208,411)</u>	<u>(396,491)</u>	<u>(37,801,356)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	-	-	-	-	-	-		
Proceeds from long-term debt	-	-	-	33,000,000	36,025,084	-		
Subscription proceeds	-	80,450	-	-	-	-		
Bond payment to PERS/debt refunding	-	-	-	-	-	-		
Contingency	-	-	-	(2,132,822)	(229,342)	(1,832,009)		
Unappropriated	-	-	-	-	-	-		
Transfers from other funds	-	300,000	-	1,615,000	236,895	916,000		
Transfers to other funds	-	(300,000)	-	(1,615,000)	(7,553)	(916,000)		
Total other financing sources (uses)	<u>-</u>	<u>80,450</u>	<u>-</u>	<u>30,867,178</u>	<u>36,025,084</u>	<u>(1,832,009)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	<u>682,652</u>	<u>(117,799)</u>	<u>872,568</u>	<u>(3,341,232)</u>	<u>35,628,593</u>	<u>(39,633,363)</u>	<u>-</u>	<u>-</u>
FUND BALANCE								
Beginning fund balance	2,567,349	3,250,001	3,132,202	3,341,232	4,004,770	39,633,363		
Prior period adjustment								
Ending fund balance	<u>\$ 3,250,001</u>	<u>\$ 3,132,202</u>	<u>\$ 4,004,770</u>	<u>\$ 0</u>	<u>\$ 39,633,363</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>

GENERAL FUND RESOURCES

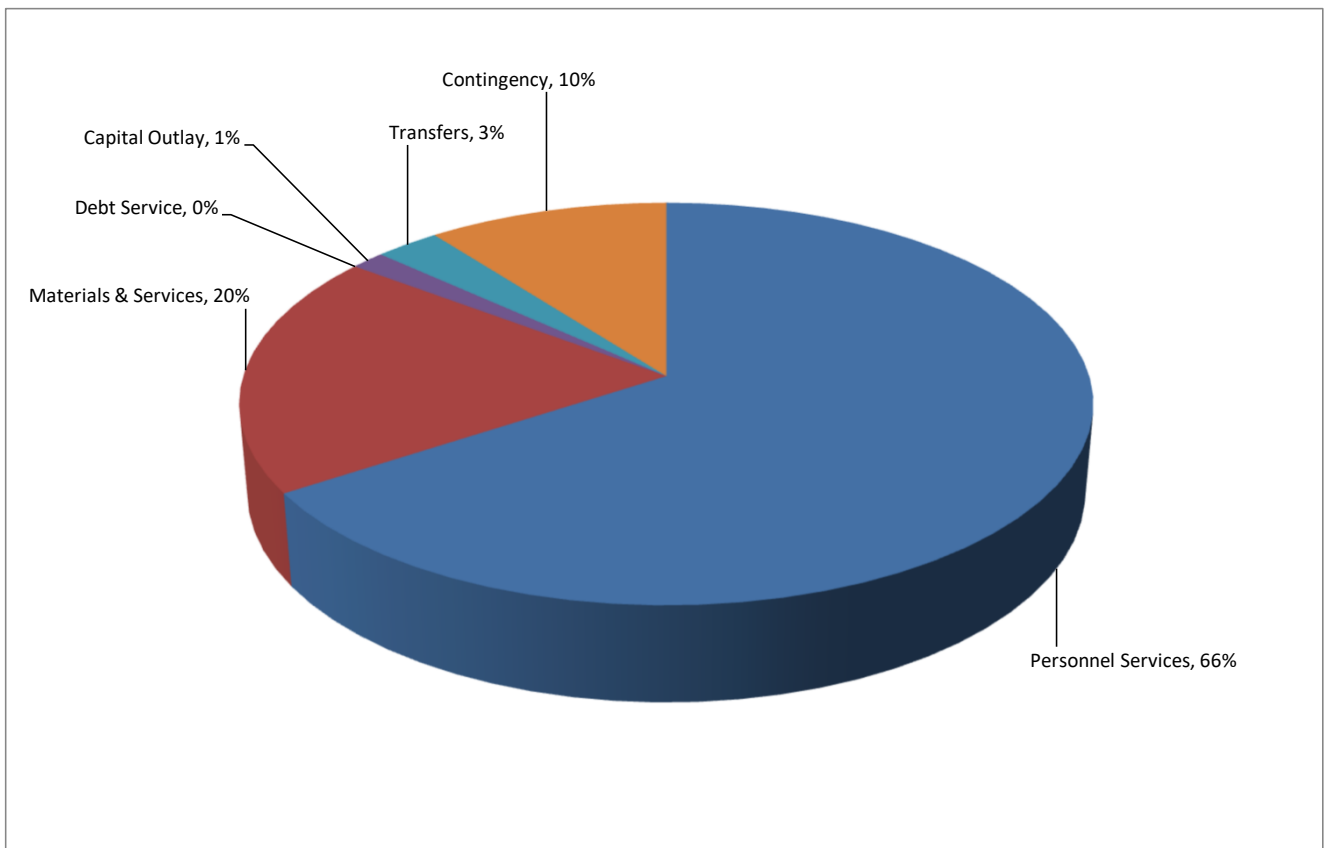
2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	REVENUE BY SOURCE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
6,450	12,325	48,886	FEDERAL SOURCES	48,886		
3,219,470	3,794,448	4,297,713	STATE SOURCES	4,508,974		
1,526,215	1,585,797	1,594,984	LOCAL TAXES	1,643,092		
1,607,374	1,905,035	2,006,942	TUITION AND FEES	2,379,805		
548,134	860,644	525,113	MISCELLANEOUS	561,929		
6,907,643	8,158,249	8,473,637	TOTAL REVENUE	9,142,687		
-	-	-	TRANSFERS IN	-		
2,442,597	1,972,666	2,249,779	BEGINNING FUND BALANCE	3,315,001		
9,350,240	10,130,915	10,723,417	TOTAL RESOURCES	12,457,688		

General Fund Resources by Source

GENERAL FUND EXPENDITURES BY CATEGORY

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	EXPENDITURES BY CATEGORY	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
5,454,804	5,451,760	7,237,099	PERSONNEL SERVICES	8,189,321		
1,427,899	1,901,945	1,985,304	MATERIALS & SERVICES	2,436,115		
194,871	-	188,683	DEBT SERVICE	-		
-	-	150,000	CAPITAL OUTLAY	185,000		
7,077,574	7,353,705	9,561,086	TOTAL EXPENDITURES	10,810,436		
300,000	-	15,000	TRANSFERS OUT	350,000		
-	-	1,147,330	CONTINGENCY	1,297,252		
300,000	-	1,162,330	TOTAL TRANSFERS & CONTINGENCY	1,647,252		
7,377,574	7,353,705	10,723,417	TOTAL BUDGET	12,457,688		

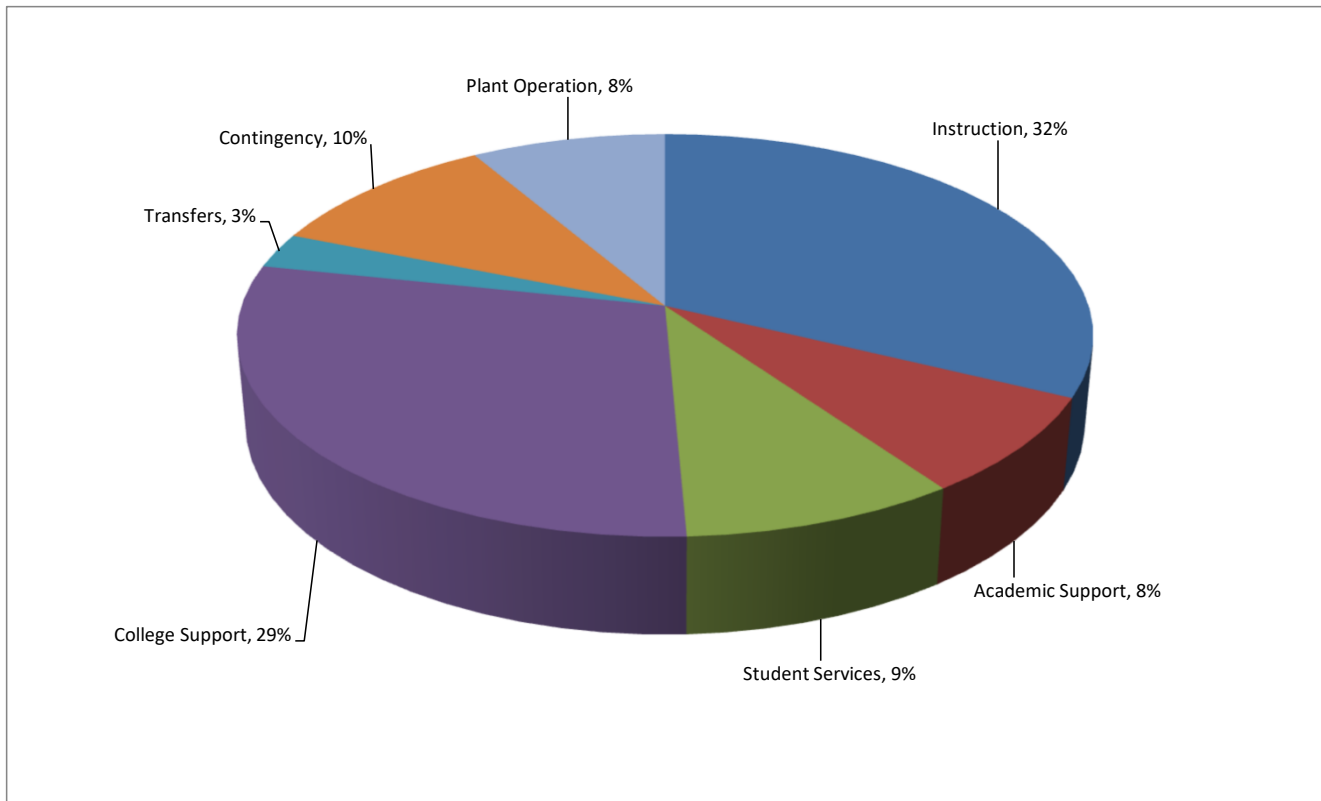
General Fund Expenditures by Category



GENERAL FUND EXPENDITURES BY FUNCTION

2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	EXPENDITURES BY FUNCTION	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
2,622,555	2,508,623	3,543,700	INSTRUCTION	4,014,144		
773,255	674,920	962,159	ACADEMIC SUPPORT	992,231		
797,679	1,043,491	967,656	STUDENT SERVICES	1,135,318		
2,203,508	2,393,374	3,050,571	COLLEGE SUPPORT	3,614,523		
680,579	733,297	1,050,393	PLANT OPERATIONS	1,054,222		
7,077,574	7,353,705	9,574,479	TOTAL EXPENDITURES	10,810,436		
300,000	-	-	TRANSFERS OUT	350,000		
-	-	1,148,937	CONTINGENCY	1,297,252		
300,000	-	1,148,937	TOTAL TRANSFERS & CONTINGENCY	1,647,252		
7,377,574	7,353,705	10,723,417	TOTAL BUDGET	12,457,688		

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

		2022-23	2023-24	2024-25	2024-25	2025-26	
Description		ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED	NOTES/ COMMENTS
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	12,844	8,317	-	5,974	-	
1111	LIBRARY SCIENCE	-	-	1,219	-	-	
1112	AQUARIUM SCIENCE	294,117	329,691	427,121	396,703	476,639	Added PT Admin support
1113	EDUCATION	22,188	2,218	37,854	7,891	18,440	
1116	FOREIGN LANGUAGE	16,324	(1)	22,451	5,263	9,745	Spanish only; no ASL
1117	NURSING	435,361	468,908	832,653	547,032	913,837	Hiring add'l staff to support program growth
1118	TBCC NURSING	77,144	-	-	-	-	
1121	COLLEGE PREPARATION	10,746	11,120	16,110	4,035	4,435	
1123	COMPUTER APPLICATIONS	30,253	22,568	45,369	28,809	50,285	
1124	MATH	173,926	114,784	229,040	123,457	220,531	Outside Service tutoring not needed; tutors are on staff
1126	BIOLOGICAL SCIENCE	170,810	144,819	189,448	145,193	192,720	
1130	WELDING	184,768	223,509	254,835	196,772	390,696	Dept now has 2 FT Faculty
1134	HEALTH RELATED	27,968	22,330	35,187	21,506	47,894	
1137	COMMUNITY EDUCATION	58,414	110,321	59,108	139,996	100,766	More instructors; higher allocation of staff costs
1140	PHYSICAL SCIENCE	62,634	39,804	77,957	18,217	22,712	Fewer sections on schedule; lost a key PT faculty
1142	PSYCHOLOGY	60,199	46,629	59,197	45,418	60,156	
1145	SOCIAL SCIENCE	57,397	49,922	74,840	49,461	76,955	
1150	VISUAL & PERFORMING ARTS	62,547	59,745	79,777	71,507	99,199	Music classes being held again
1151	HEALTH PROFESSIONS	244,193	239,540	304,752	286,753	356,112	Hiring add'l staff to support program growth
1152	BUSINESS MGMT	114,350	107,226	135,207	120,708	144,894	
1155	EARLY CHILDHOOD	102,599	108,643	112,538	119,640	123,920	
1156	ENGLISH/WRITING/LITERATURE	206,806	172,227	237,776	230,415	269,007	Added a 3-Qtr Faculty
1161	ABE/GED	1,190	194	325	225	350	
1165	ESOL	70,646	77,743	116,845	88,062	99,513	FT Faculty partially grant funded
1171	SBDC	59,998	45,201	51,843	26,901	205,103	Add'l staff & resources to expand SBM program
1180	STEP	65,131	103,164	142,246	138,973	130,233	Federal reimbursement program; 50% offset
TOTAL INSTRUCTION		2,622,555	2,508,623	3,543,700	2,818,911	4,014,144	
ACADEMIC SUPPORT		This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to curriculum development and the learning management system, it also includes expenditures for academic leadership, the library and the cultivation of grant funding.					
2000	INSTRUCTIONAL SUPPORT	571,866	479,491	741,132	474,405	669,949	Curriculum Director moved to #2700
2200	LIBRARY	201,389	195,429	221,027	201,970	190,312	Director is part-time
2700	CURRICULUM	-	-	-	-	131,970	Previously included in Instructional Support #2000
TOTAL ACADEMIC SUPPORT		773,255	674,920	962,159	676,375	992,231	
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	260,446	347,996	235,087	295,095	171,202	Fin Aid processing moved to #3600
3150	STUDENT SERVICES SUPPORT	112,224	71,597	43,699	54,668	50,022	
3200	REGISTRAR	41,363	128,322	141,759	113,413	161,039	
3250	EQUITY	725	603	1,500	-	-	
3300	GRADUATION	4,143	7,303	5,223	4,832	5,725	
3400	ACADEMIC ADVISING	190,367	278,037	230,454	282,858	340,508	Additional Student Success Coach
3500	TEST/TUTOR/DISABILTY SERVICES	70,641	67,232	83,958	71,221	84,059	
3600	FINANCIAL AID	111,319	130,725	177,091	142,542	273,876	Global Fin Aid and Bankmobile costs moved here
7100	WORKSTUDY	6,450	11,677	48,886	13,760	48,886	
TOTAL STUDENT SERVICES		797,679	1,043,491	967,656	978,387	1,135,318	

		2024-25				
	2022-23	2023-24	2024-25	ESTIMATED	2025-26	
Description	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED	NOTES/ COMMENTS
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	57,098	57,021	61,366	80,781	72,004	
5200 OFFICE OF THE PRESIDENT	367,561	386,400	563,400	569,666	483,371	
5225 STRATEGIC INITIATIVE FUNDS	68,240	7,494	60,178	10,000	493,520	Reserve for staffing, prof develop or M&S if needed
5250 EXECUTIVE LEADERSHIP	85,428	91,423	84,636	60,211	202,367	VP's allocations increased due to add'l college-wide work
5300 MARKETING & PUBLIC RELATIONS	122,389	178,031	279,625	193,334	235,080	Marketing assistant now part-time
5350 COLLEGE DEVELOPMENT	55,013	67,295	86,692	76,255	92,449	
5370 FOUNDATION	41,164	54,138	57,921	59,390	63,819	
5400 FINANCE	418,191	491,357	658,293	649,300	648,351	
5410 HUMAN RESOURCES	146,774	150,389	239,861	223,373	240,777	
5900 INSTITUTIONAL RESEARCH	60,000	60,000	60,250	60,000	60,000	
5950 INFORMATION TECHNOLOGY	451,879	411,388	627,455	533,993	601,084	Anthology costs moved to College Support
6000 COLLEGE SUPPORT	329,771	438,439	283,000	398,766	421,700	
TOTAL COLLEGE SUPPORT	2,203,508	2,393,374	3,062,678	2,915,068	3,614,523	
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	71,496	100,283	102,766	97,075	110,147	
6200 FACILITIES	358,829	352,352	623,127	454,566	610,075	
6500 UTILITIES	250,254	280,662	299,000	354,041	334,000	
TOTAL PLANT OPERATIONS	680,579	733,297	1,024,893	905,682	1,054,222	-
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	-	-	1,147,330	-	1,297,252	Emergency Reserve = to 12% of Exp; 14.2% of Rev
6901 TRANSFERS OUT	300,000	-	15,000	7,553	350,000	Up to \$315k to Reserve Fund; up to \$35k to Bookstore
TOTAL CONTINGENCY & TRANSFERS	300,000	-	1,162,330	7,553	1,647,252	
Total General Fund Expenditures	7,377,574	7,353,705	10,723,417	8,301,976	12,457,688	
0 Total General Fund Resources	9,350,240	10,130,915	10,723,417	11,616,976	12,457,688	
Ending Fund Balance	1,972,666	2,777,210	0	3,315,001	0	

DEBT SERVICE FUNDS

<u>2022-23 ACTUAL</u>	<u>2023-24 ACTUAL</u>	<u>2024-25 ADOPTED</u>	<u>Description</u>	<u>2025-26 PROPOSED</u>	<u>2025-26 APPROVED</u>	<u>2025-26 ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUNDS 7000 & 7024						
RESOURCES						
418,372	326,065	312,544	Beginning Fund Balance	566,000		
1,960,371	2,002,615	2,337,467	Property Tax Revenue	1,818,482		
62,183	77,156	25,750	Interest Earned	65,000		
0	0	1,300,000	Interfund Transfers In	566,000		
2,440,925	2,405,837	3,975,761	TOTAL RESOURCES	3,015,482		
EXPENDITURES						
30	10	167	Bank Fees	167		
261,425	190,975	1,405,000	Interest Payments	1,742,467		
1,840,000	1,950,000	2,100,000	Principal Payments	350,283		
2,101,455	2,140,985	3,505,167	TOTAL MATERIALS & SERVICES	2,092,917		
-	-	-	Interfund Transfers Out	566,000		
-	0	470,594	Contingency	356,565		
2,101,455	2,140,985	3,975,761	TOTAL EXPENDITURES	3,015,482		
339,470	264,852	-	ENDING FUND BALANCE	-		

Property Tax Fixed Amount-Debt Schedule

Cash Requirement Calculation	2,218,482
LESS: Excess Fund Balance	(400,000)
PLUS: Default Rate (6.0%)	116,063
Current Year Tax Levy	1,934,545

PERS DEBT SERVICE - FUND 7050

RESOURCES						
117,335	173,074	84,516	Beginning Fund Balance	8,522		
871	1,634	1,230	Interest Earned	1,200		
287,357	141,939	236,391	Income-General Fund PERS	273,362		
405,563	316,647	322,137	TOTAL RESOURCES	283,084		
EXPENDITURES						
57,489	49,035	39,856	Interest Payments	29,711		
175,000	190,000	210,000	Principal Payments	230,000		
232,489	239,035	249,856	TOTAL MATERIALS & SERVICES	259,711		
0	0	0	Interfund Transfers Out	0		
0	0	72,281	Contingency	23,373		
232,489	239,035	322,137	TOTAL EXPENDITURES	283,084		
173,074	77,612	-	ENDING FUND BALANCE	-		

SPECIAL REVENUE FUNDS

<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ADOPTED</u>	<u>Description</u>	<u>2025-26</u> <u>PROPOSED</u>	<u>2025-26</u> <u>APPROVED</u>	<u>2025-26</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
<u>RESOURCES</u>						
196,755	260,215	368,172	Beginning Fund Balance	1,255,789		
2,159,352	2,013,150	4,486,851	Federal	4,081,944		
1,423,858	1,237,013	2,243,122	State	2,176,976		
118,623	105,480	210,500	Local	258,368		
-	1,429	-	Interest Income	-		
-	-	15,000	Interfund Transfers In	-		
3,898,588	3,617,287	7,323,646	TOTAL RESOURCES	7,773,078		
<u>EXPENDITURES</u>						
721,386	661,338	1,890,558	Personnel Services	1,780,315		
904,565	416,378	1,760,988	Materials & Services	2,559,028		
1,713,493	1,969,269	3,572,101	Financial Aid Disbursements	2,933,735		
298,929	9,861	100,000	Capital	500,000		
3,638,373	3,056,846	7,323,646	TOTAL EXPENDITURES	7,773,078		
260,215	560,441	0	ENDING FUND BALANCE	0		

CAPITAL PROJECTS FUND

<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ADOPTED</u>	<u>Description</u>	<u>2025-26</u> <u>PROPOSED</u>	<u>2025-26</u> <u>APPROVED</u>	<u>2025-26</u> <u>ADOPTED</u>
Capital Projects - Funds 4000 & 4300						
<u>RESOURCES</u>						
		-	Beginning Fund Balance	34,036,945		
		33,000,000	Bond Sales & Local Financing	-		
		8,000,000	State Matching Funds	8,000,000		
		-	Interest Earnings	960,464		
		-	Interfund Transfers In	-		
-	-	41,000,000	TOTAL RESOURCES	42,997,409		
<u>EXPENDITURES</u>						
		-	Personnel Services	-		
		-	Materials & Services	5,000,000		
		39,400,000	Capital Construction	37,997,409		
		1,600,000	Interfund Transfers Out	-		
		41,000,000	TOTAL EXPENDITURES	42,997,409		
-	-	-	ENDING FUND BALANCE	(0)		

ENTERPRISE FUND

<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ADOPTED</u>	<u>Description</u>	<u>2025-26</u> <u>PROPOSED</u>	<u>2025-26</u> <u>APPROVED</u>	<u>2025-26</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
(54,857)	(33,676)	(21,449)	Beginning Fund Balance	(5,338)		
108,672	148,899	200,151	Sale of Goods-Books, Food & Clothing	246,000		
31,508	-	-	Federal Grant	-		
-	-	-	Interfund Transfers In	35,000		
85,323	115,223	178,702	TOTAL RESOURCES	275,662		
<u>EXPENDITURES</u>						
27,719	24,796	47,852	Personnel Services	49,829		
91,281	137,545	130,850	Materials & Services	225,833		
-	-	-	Capital	-		
-	-	-	Interfund Transfers Out	-		
-	-	-	Contingency	-		
119,000	162,341	178,702	TOTAL EXPENDITURES	275,662		
(33,677)	(47,118)	-	ENDING FUND BALANCE	0		

INTERNAL SERVICE FUNDS

<u>2022-23 ACTUAL</u>	<u>2023-24 ACTUAL</u>	<u>2024-25 ADOPTED</u>	<u>Description</u>	<u>2025-26 PROPOSED</u>	<u>2025-26 APPROVED</u>	<u>2025-26 ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
105,060	109,597	120,690	Beginning Fund Balance	127,758		
9,986	21,875	26,511	General Fund Income	27,598		
115,045	131,472	147,201	TOTAL RESOURCES	155,356		
EXPENDITURES						
5,448	12,327	25,000	Outside Services	30,000		
5,448	12,327	25,000	TOTAL MATERIALS & SERVICES	30,000		
0	0	122,201	Contingency	125,356		
5,448	12,327	147,201	TOTAL EXPENDITURES	155,356		
109,597	119,145	-	ENDING FUND BALANCE	(0)	-	-

Copying - Fund 3036						
RESOURCES						
2,515	2,037	(2,384)	Beginning Fund Balance	6,662		
5,950	3,894	18,000	Copying & Paper Income	18,000		
8,464	5,931	15,616	TOTAL RESOURCES	24,662		
EXPENDITURES						
297	3,499	2,200	Copier Supplies & Maintenance	2,200		
0	0	0	Equipment - Under \$5000	0		
6,130	6,395	8,000	Maintenance Agreements	8,000		
6,426	9,894	10,200	TOTAL MATERIALS & SERVICES	10,200		
0	0	-	Capital	-		
	0	5,416	Contingency	14,462		
6,426	9,894	15,616	TOTAL EXPENDITURES	24,662		
2,038	(3,962)	(0)	ENDING FUND BALANCE	-		

Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000		
15,000	15,000	15,000	TOTAL RESOURCES	15,000		
EXPENDITURES						
-	0	15,000	Contingency	15,000		
-	-	15,000	TOTAL EXPENDITURES	15,000		
15,000	15,000	-	ENDING FUND BALANCE	-		

RESERVE FUND

<u>2022-23</u> <u>ACTUAL</u>	<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ADOPTED</u>	<u>Description</u>	<u>2025-26</u> <u>PROPOSED</u>	<u>2025-26</u> <u>APPROVED</u>	<u>2025-26</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	307,224	214,364	Beginning Fund Balance	307,024		
300,000	0	300,000	Interfund Transfers In	315,000		
307,224	307,224	514,364	TOTAL RESOURCES	622,024		
EXPENDITURES						
0	65,631	214,364	Outside Services	622,024		
-	65,631	214,364	TOTAL MATERIALS & SERVICES	622,024		
0	0	300,000	Contingency	0		
0	0	0	Interfund Transfers Out	0		
-	-	300,000	TOTAL CONTINGENCY & TRANSFERS	-		
-	65,631	514,364	TOTAL EXPENDITURES	622,024		
307,224	241,592	(0)	ENDING FUND BALANCE	-	-	-