

## Summary of Approved Appropriations

**The approved budget**, for the Fiscal Year 25-26, in the total of \$70,139,446 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:

<b>General Fund</b>			<b>Capital Projects</b>	
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	1,610,000			\$42,997,409
	<u>\$13,717,688</u>			
			<b>Enterprise Fund</b>	
<b>Debt Service Funds</b>			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		<b>Internal Service Funds</b>	
	<u>\$3,298,566</u>		Materials and Services	\$40,200
			Contingency	\$154,818
<b>Special Revenue Funds</b>				<u>\$195,018</u>
Personnel Services	\$1,780,315			
Materials and Services	\$2,559,028		<b>Reserve Funds</b>	
Financial Aid Disbursements	\$2,933,735		Materials and Services	\$1,882,024
Capital Outlay	\$500,000		Contingency	-
	<u>\$7,773,078</u>		Transfers Out	\$0
				<u>\$1,882,024</u>

### Total Proposed Appropriation \$70,139,446

**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 1% 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.

**APPROVED BUDGET 2025-26**

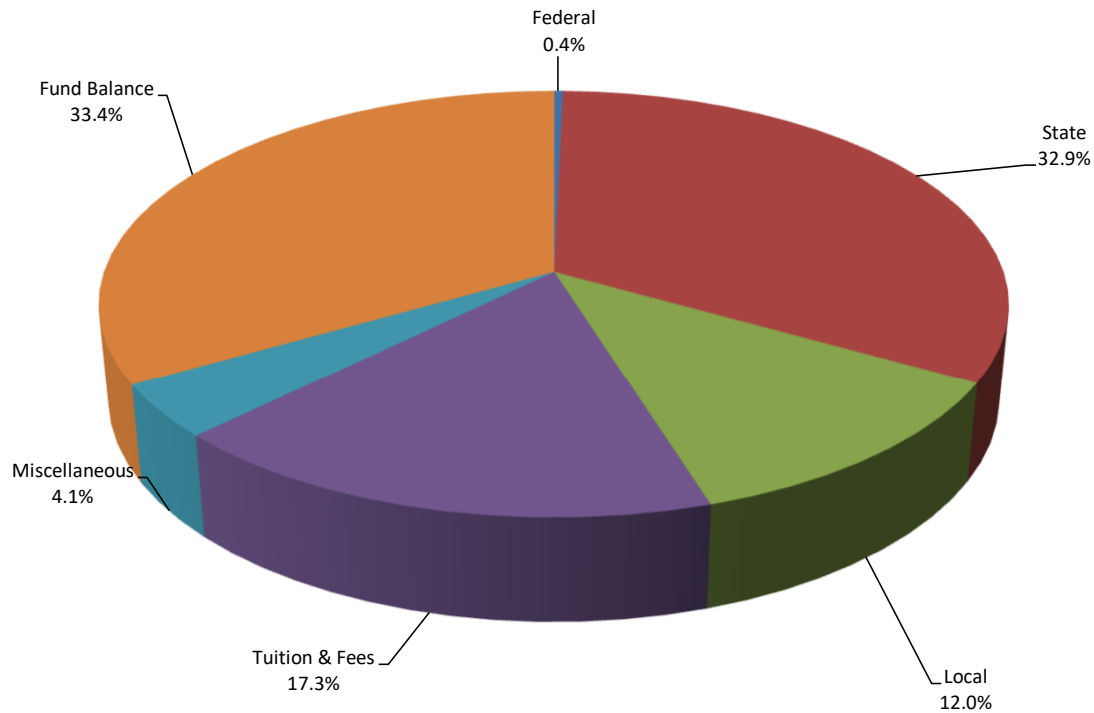
	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	CAPITAL PROJECT FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
<b>REVENUE</b>									
From local sources									
Property taxes	\$ 1,643,092	\$ 1,818,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>3,461,574</b>
Tuition and fees/(waivers)	2,379,805	-	-	-	-	-	-	-	<b>2,379,805</b>
Operating grants and contracts	-	-	-	258,368	-	-	-	-	<b>258,368</b>
Donations	80,000	-	-	-	-	-	-	-	<b>80,000</b>
Interest income	101,550	65,000	1,200	-	960,464	-	-	-	<b>1,128,214</b>
Merchandise Sales	-	-	-	-	-	246,000	-	-	<b>246,000</b>
Other misc revenue	380,379	-	273,362	-	-	-	45,598	-	<b>699,339</b>
From state sources									
State appropriation	4,508,974	-	-	-	-	-	-	-	<b>4,508,974</b>
Financial aid funds	-	-	-	605,000	-	-	-	-	<b>605,000</b>
Operating grants and contracts	-	-	-	1,571,976	-	-	-	-	<b>1,571,976</b>
State matching funds	-	-	-	-	8,000,000	-	-	-	<b>8,000,000</b>
From federal sources									
Financial aid funds	-	-	-	2,330,000	-	-	-	-	<b>2,330,000</b>
Operating grants and contracts	48,886	-	-	1,751,944	-	-	-	-	<b>1,800,830</b>
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>	<b>27,070,081</b>
<b>EXPENDITURES</b>									
Salary	5,353,018	-	-	1,164,468	-	34,852	-	-	<b>6,552,339</b>
Benefits	2,836,302	-	-	615,847	-	14,977	-	-	<b>3,467,126</b>
Personnel services	8,189,321	-	-	1,780,315	-	49,829	-	-	<b>10,019,465</b>
Materials and services	2,436,115	167	-	2,559,028	5,000,000	225,833	40,200	1,882,024	<b>12,143,367</b>
Financial aid disbursements	-	-	-	2,933,735	-	-	-	-	<b>2,933,735</b>
Capital outlay	185,000	-	-	500,000	37,997,409	-	-	-	<b>38,682,409</b>
Debt service	-	2,092,750	259,711	-	-	-	-	-	<b>2,352,461</b>
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>1,882,024</u>	<b>66,131,437</b>
Percentage of Total Expenditures	16%	3%	0%	12%	65%	0%	0%	3%	<b>100%</b>
Excess (deficiency) of revenue									
Over (under) expenditures	(1,667,749)	(209,435)	14,851	(1,255,789)	(34,036,945)	(29,662)	5,398	(1,882,024)	<b>(39,061,355)</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Contingency	(1,297,252)	(356,565)	(23,373)	-	-	-	(154,818)	-	<b>(1,832,009)</b>
Unappropriated	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	566,000	-	-	-	35,000	-	1,575,000	<b>2,176,000</b>
Transfers to other funds	(1,610,000)	(566,000)	-	-	-	-	-	-	<b>(2,176,000)</b>
Total other financing sources (uses)	<u>(2,907,252)</u>	<u>(356,565)</u>	<u>(23,373)</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>(154,818)</u>	<u>1,575,000</u>	<b>(1,832,009)</b>
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(4,575,001)	(566,000)	(8,522)	(1,255,789)	(34,036,945)	5,338	(149,420)	(307,024)	<b>(40,893,363)</b>
<b>FUND BALANCE</b>									
7/1/2025 - Beginning fund balance	4,575,001	566,000	8,522	1,255,789	34,036,945	(5,338)	149,420	307,024	<b>40,893,363</b>
6/30/2026 - Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<b>-</b>

## 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
<b>REVENUE</b>								
From local sources								
Property taxes	\$ 3,567,031	\$ 3,486,586	\$ 3,588,412	\$ 3,932,451	\$ 4,065,022	\$ 3,461,574	\$ 3,461,574	
Tuition and fees	1,619,455	1,607,374	1,905,035	2,006,942	2,328,354	2,379,805	2,379,805	
Operating grants and contracts	171,152	118,623	105,480	210,500	996,477	258,368	258,368	
Donations	203,681	0	350,307	100,000	75,000	80,000	80,000	
Interest income	(2,680)	139,433	214,720	132,642	601,602	1,128,214	1,128,214	
Merchandise Sales	63,032	108,672	148,899	200,151	229,761	246,000	246,000	
Other local revenue	670,311	761,641	543,545	600,353	1,858,671	699,339	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	4,508,974	
Financial Aid Funds	0	0	0	605,000	616,003	605,000	605,000	
Operating grants and contracts	582,250	1,423,858	1,237,013	1,638,122	768,822	1,571,976	1,571,976	
Construction Funds	0	0	0	8,000,000	-	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	1,800,830	
Financial Aid Funds	1,227,719	-	-	2,950,000	1,896,455	2,330,000	2,330,000	
Total revenue	12,251,959	13,062,967	13,913,334	26,259,610	18,264,782	27,070,081	27,070,081	0
<b>EXPENDITURES</b>								
				6,059,194	4,774,613	6,552,339	6,552,339	
				3,116,315	2,326,898	3,467,126	3,467,126	
Personnel services	5,567,207	6,203,909	6,137,894	9,175,509	7,101,511	10,019,465	10,019,465	
Materials and services	2,502,867	2,435,620	2,543,722	4,126,872	3,420,147	12,143,367	12,143,367	
Financial Aid Disbursements	1,227,719	1,713,493	1,969,269	3,572,101	2,528,491	2,933,735	2,933,735	
Capital outlay	0	379,379	9,861	39,650,000	1,896,269	38,682,409	38,682,409	
Debt-Principal	-	-	-	2,498,683	2,310,000	580,283	580,283	
Debt-Interest	-	-	-	1,444,856	144,856	1,772,178	1,772,178	
Debt service	2,271,514	2,528,815	2,380,020	3,943,539	2,454,856	2,352,461	2,352,461	
Total expenditures	11,569,307	13,261,216	13,040,766	60,468,021	17,401,273	66,131,437	66,131,437	-
Excess (deficiency) of revenue								
Over (under) expenditures	682,652	(198,249)	872,568	(34,208,411)	863,509	(39,061,356)	(39,061,356)	-
<b>OTHER FINANCING SOURCES (USES)</b>								
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)	(1,832,009)	
Unappropriated	-	-	-	-	-	-	-	
Transfers from other funds	-	300,000	-	1,615,000	236,895	2,176,000	2,176,000	
Transfers to other funds	-	(300,000)	-	(1,615,000)	(7,553)	(2,176,000)	(2,176,000)	
Total other financing sources (uses)	-	80,450	-	30,867,178	36,025,084	(1,832,009)	(1,832,009)	-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	682,652	(117,799)	872,568	(3,341,232)	36,888,593	(40,893,363)	(40,893,363)	-
<b>FUND BALANCE</b>								
Beginning fund balance	2,567,349	3,250,001	3,132,202	3,341,232	4,004,770	40,893,363	40,893,363	
Prior period adjustment								
Ending fund balance	\$ 3,250,001	\$ 3,132,202	\$ 4,004,770	\$ 0	\$ 40,893,363	\$ (0)	\$ 0	\$ -

**GENERAL FUND RESOURCES**

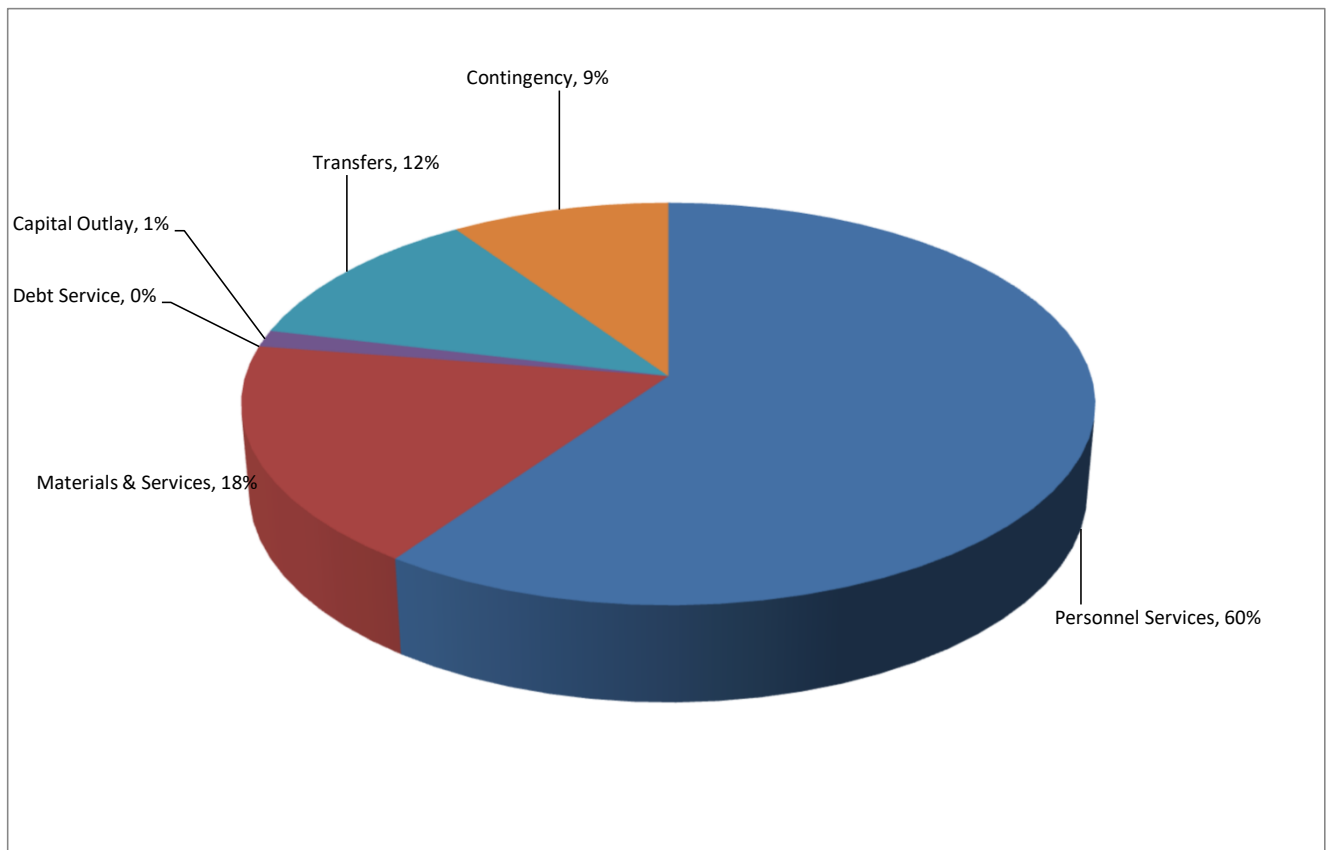
2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	REVENUE BY SOURCE	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
6,450	12,325	48,886	FEDERAL SOURCES	48,886	48,886	
3,219,470	3,794,448	4,297,713	STATE SOURCES	4,508,974	4,508,974	
1,526,215	1,585,797	1,594,984	LOCAL TAXES	1,643,092	1,643,092	
1,607,374	1,905,035	2,006,942	TUITION AND FEES	2,379,805	2,379,805	
548,134	860,644	525,113	MISCELLANEOUS	561,929	561,929	
<b>6,907,643</b>	<b>8,158,249</b>	<b>8,473,637</b>	<b>TOTAL REVENUE</b>	<b>9,142,687</b>	<b>9,142,687</b>	
-	-	-	TRANSFERS IN	-	-	
2,442,597	1,972,666	2,249,779	BEGINNING FUND BALANCE	3,315,001	4,575,001	
<b>9,350,240</b>	<b>10,130,915</b>	<b>10,723,417</b>	<b>TOTAL RESOURCES</b>	<b>12,457,688</b>	<b>13,717,688</b>	

**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	8,189,321	
1,427,899	1,901,945	1,985,304	MATERIALS & SERVICES	2,436,115	2,436,115	
194,871	-	188,683	DEBT SERVICE	-	-	
-	-	150,000	CAPITAL OUTLAY	185,000	185,000	
<b>7,077,574</b>	<b>7,353,705</b>	<b>9,561,086</b>	<b>TOTAL EXPENDITURES</b>	<b>10,810,436</b>	<b>10,810,436</b>	
300,000	-	15,000	TRANSFERS OUT	350,000	1,610,000	
-	-	1,147,330	CONTINGENCY	1,297,252	1,297,252	
<b>300,000</b>	<b>-</b>	<b>1,162,330</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCY</b>	<b>1,647,252</b>	<b>2,907,252</b>	
<b>7,377,574</b>	<b>7,353,705</b>	<b>10,723,417</b>	<b>TOTAL BUDGET</b>	<b>12,457,688</b>	<b>13,717,688</b>	

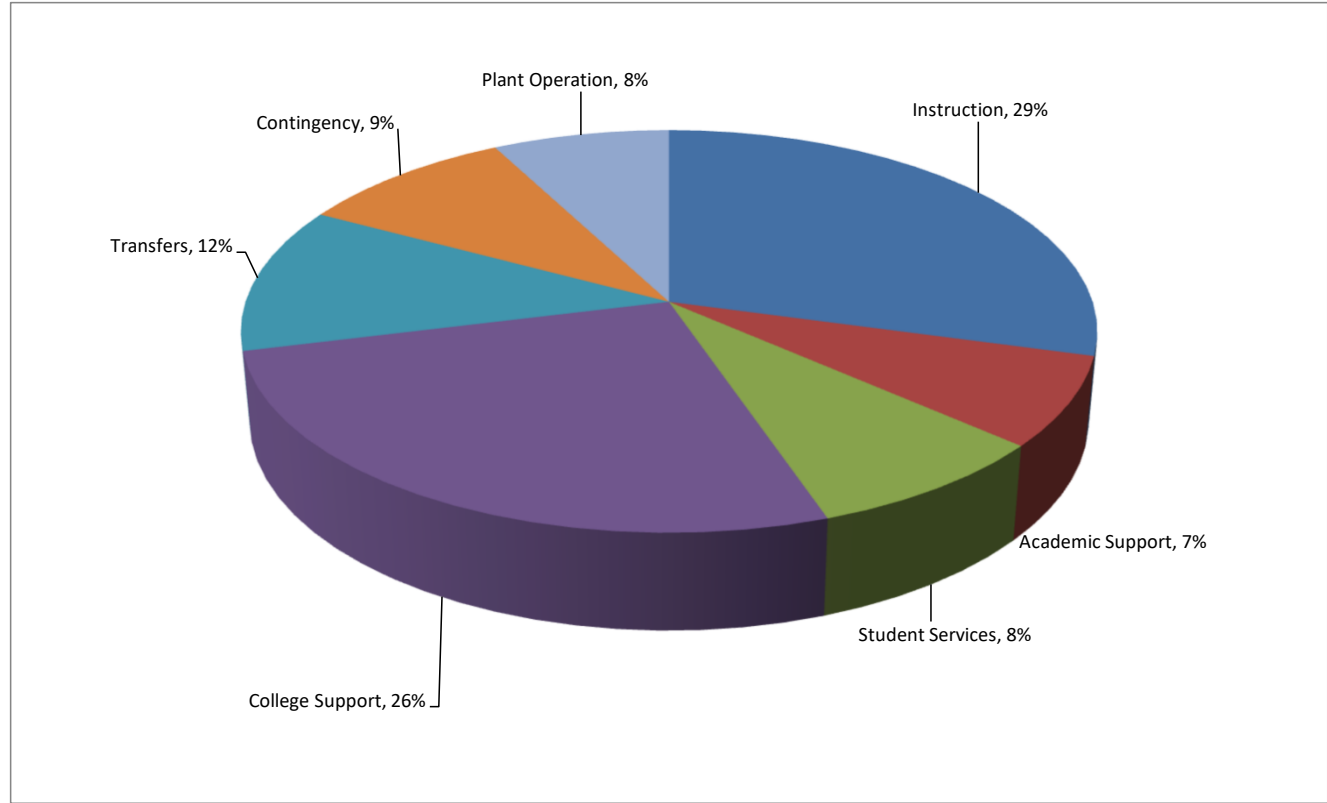
General Fund Expenditures by Category



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	4,014,144	
773,255	674,920	962,159	ACADEMIC SUPPORT	992,231	992,231	
797,679	1,043,491	967,656	STUDENT SERVICES	1,135,318	1,135,318	
2,203,508	2,393,374	3,050,571	COLLEGE SUPPORT	3,614,523	3,614,523	
680,579	733,297	1,050,393	PLANT OPERATIONS	1,054,222	1,054,222	
7,077,574	7,353,705	9,574,479	TOTAL EXPENDITURES	10,810,436	10,810,436	
300,000	-	-	TRANSFERS OUT	350,000	1,610,000	
-	-	1,148,937	CONTINGENCY	1,297,252	1,297,252	
300,000	-	1,148,937	TOTAL TRANSFERS & CONTINGENCY	1,647,252	2,907,252	
7,377,574	7,353,705	10,723,417	TOTAL BUDGET	12,457,688	13,717,688	

General Fund Expenditures by Function





**GENERAL FUND DIVISION/DEPARTMENT SUMMARY**

		2024-25						
Description		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	ESTIMATED ACTUAL	2025-26 PROPOSED	2025-26 APPROVED	2025-26 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	12,844	8,317	-	5,974	-	-	
1111	LIBRARY SCIENCE	-	-	1,219	-	-	-	
1112	AQUARIUM SCIENCE	294,117	329,691	427,121	396,703	476,639	476,639	
1113	EDUCATION	22,188	2,218	37,854	7,891	18,440	18,440	
1116	FOREIGN LANGUAGE	16,324	(1)	22,451	5,263	9,745	9,745	
1117	NURSING	435,361	468,908	832,653	547,032	913,837	913,837	
1118	TBCC NURSING	77,144	-	-	-	-	-	
1121	COLLEGE PREPARATION	10,746	11,120	16,110	4,035	4,435	4,435	
1123	COMPUTER APPLICATIONS	30,253	22,568	45,369	28,809	50,285	50,285	
1124	MATH	173,926	114,784	229,040	123,457	220,531	220,531	
1126	BIOLOGICAL SCIENCE	170,810	144,819	189,448	145,193	192,720	192,720	
1130	WELDING	184,768	223,509	254,835	196,772	390,696	390,696	
1134	HEALTH RELATED	27,968	22,330	35,187	21,506	47,894	47,894	
1137	COMMUNITY EDUCATION	58,414	110,321	59,108	139,996	100,766	100,766	
1140	PHYSICAL SCIENCE	62,634	39,804	77,957	18,217	22,712	22,712	
1142	PSYCHOLOGY	60,199	46,629	59,197	45,418	60,156	60,156	
1145	SOCIAL SCIENCE	57,397	49,922	74,840	49,461	76,955	76,955	
1150	VISUAL & PERFORMING ARTS	62,547	59,745	79,777	71,507	99,199	99,199	
1151	HEALTH PROFESSIONS	244,193	239,540	304,752	286,753	356,112	356,112	
1152	BUSINESS MGMT	114,350	107,226	135,207	120,708	144,894	144,894	
1155	EARLY CHILDHOOD	102,599	108,643	112,538	119,640	123,920	123,920	
1156	ENGLISH/WRITING/LITERATURE	206,806	172,227	237,776	230,415	269,007	269,007	
1161	ABE/GED	1,190	194	325	225	350	350	
1165	ESOL	70,646	77,743	116,845	88,062	99,513	99,513	
1171	SBDC	59,998	45,201	51,843	26,901	205,103	205,103	
1180	STEP	65,131	103,164	142,246	138,973	130,233	130,233	
TOTAL INSTRUCTION		2,622,555	2,508,623	3,543,700	2,818,911	4,014,144	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	669,949	
2200	LIBRARY	201,389	195,429	221,027	201,970	190,312	190,312	
2700	CURRICULUM	-	-	-	-	131,970	131,970	
TOTAL ACADEMIC SUPPORT		773,255	674,920	962,159	676,375	992,231	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	171,202	
3150	STUDENT SERVICES SUPPORT	112,224	71,597	43,699	54,668	50,022	50,022	
3200	REGISTRAR	41,363	128,322	141,759	113,413	161,039	161,039	
3250	EQUITY	725	603	1,500	-	-	-	
3300	GRADUATION	4,143	7,303	5,223	4,832	5,725	5,725	
3400	ACADEMIC ADVISING	190,367	278,037	230,454	282,858	340,508	340,508	

Description	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25	2025-26	2025-26	2025-26
				ESTIMATED ACTUAL	PROPOSED	APPROVED	ADOPTED
3500 TEST/TUTOR/DISABILITY SERVICES	70,641	67,232	83,958	71,221	84,059	84,059	
3600 FINANCIAL AID	111,319	130,725	177,091	142,542	273,876	273,876	
7100 WORKSTUDY	6,450	11,677	48,886	13,760	48,886	48,886	
TOTAL STUDENT SERVICES	797,679	1,043,491	967,656	978,387	1,135,318	1,135,318	
<b>COLLEGE SUPPORT SERVICES</b>		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	72,004	
5200 OFFICE OF THE PRESIDENT	367,561	386,400	563,400	569,666	483,371	483,371	
5225 STRATEGIC INITIATIVE FUNDS	68,240	7,494	60,178	10,000	493,520	493,520	
5250 EXECUTIVE LEADERSHIP	85,428	91,423	84,636	60,211	202,367	202,367	
5300 MARKETING & PUBLIC RELATIONS	122,389	178,031	279,625	193,334	235,080	235,080	
5350 COLLEGE DEVELOPMENT	55,013	67,295	86,692	76,255	92,449	92,449	
5370 FOUNDATION	41,164	54,138	57,921	59,390	63,819	63,819	
5400 FINANCE	418,191	491,357	658,293	649,300	648,351	648,351	
5410 HUMAN RESOURCES	146,774	150,389	239,861	223,373	240,777	240,777	
5900 INSTITUTIONAL RESEARCH	60,000	60,000	60,250	60,000	60,000	60,000	
5950 INFORMATION TECHNOLOGY	451,879	411,388	627,455	533,993	601,084	601,084	
6000 COLLEGE SUPPORT	329,771	438,439	283,000	398,766	421,700	421,700	
TOTAL COLLEGE SUPPORT	2,203,508	2,393,374	3,062,678	2,915,068	3,614,523	3,614,523	
<b>PLANT OPERATIONS</b>		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	110,147	
6200 FACILITIES	358,829	352,352	623,127	454,566	610,075	610,075	
6500 UTILITIES	250,254	280,662	299,000	354,041	334,000	334,000	
TOTAL PLANT OPERATIONS	680,579	733,297	1,024,893	905,682	1,054,222	1,054,222	
<b>CONTINGENCY &amp; TRANSFERS</b>		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	1,297,252	
6901 TRANSFERS OUT	300,000	-	15,000	7,553	350,000	1,610,000	
TOTAL CONTINGENCY & TRANSFERS	300,000	-	1,162,330	7,553	1,647,252	2,907,252	
<b>Total General Fund Expenditures</b>	7,377,574	7,353,705	10,723,417	8,301,976	12,457,688	13,717,688	
0 <b>Total General Fund Resources</b>	9,350,240	10,130,915	10,723,417	12,876,976	12,457,688	13,717,688	
<b>Ending Fund Balance</b>	<b>1,972,666</b>	<b>2,777,210</b>	<b>0</b>	<b>4,575,001</b>	<b>0</b>	<b>0</b>	

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

**Property Tax Fixed Amount-Debt Schedule**

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

**PERS DEBT SERVICE - FUND 7050**

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

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

**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>
<b>Capital Projects - Funds 4000 &amp; 4300</b>						
<b><u>RESOURCES</u></b>						
		-	Beginning Fund Balance	34,036,945	34,036,945	
	33,000,000		Bond Sales & Local Financing	-	-	
	8,000,000		State Matching Funds	8,000,000	8,000,000	
		-	Interest Earnings	960,464	960,464	
		-	Interfund Transfers In	-	-	
-	-	<b>41,000,000</b>	<b>TOTAL RESOURCES</b>	<b>42,997,409</b>	<b>42,997,409</b>	
<b><u>EXPENDITURES</u></b>						
		-	Personnel Services	-	-	
		-	Materials & Services	5,000,000	5,000,000	
	39,400,000		Capital Construction	37,997,409	37,997,409	
	1,600,000		Interfund Transfers Out	-	-	
	<b>41,000,000</b>		<b>TOTAL EXPENDITURES</b>	<b>42,997,409</b>	<b>42,997,409</b>	
-	-	-	<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	

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

**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>
<b>Unemployment - Fund 3035</b>						
<b>RESOURCES</b>						
105,060	109,597	120,690	Beginning Fund Balance	127,758	127,758	
9,986	21,875	26,511	General Fund Income	27,598	27,598	
<b>115,045</b>	<b>131,472</b>	<b>147,201</b>	<b>TOTAL RESOURCES</b>	<b>155,356</b>	<b>155,356</b>	
<b>EXPENDITURES</b>						
5,448	12,327	25,000	Outside Services	30,000	30,000	
5,448	12,327	25,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>30,000</b>	<b>30,000</b>	
0	0	122,201	Contingency	125,356	125,356	
<b>5,448</b>	<b>12,327</b>	<b>147,201</b>	<b>TOTAL EXPENDITURES</b>	<b>155,356</b>	<b>155,356</b>	
<b>109,597</b>	<b>119,145</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>

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

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

**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>
<b>Strategic Initiatives - Fund 5000</b>						
Established: 12/18/2013 Board of Education Resolution 14-12.08						
Reviewed: n/a						
Purpose: Funds reserved for strategic initiatives.						
<b><u>RESOURCES</u></b>						
7,224	307,224	214,364	Beginning Fund Balance	307,024	307,024	
300,000	0	300,000	Interfund Transfers In	315,000	1,575,000	
<b>307,224</b>	<b>307,224</b>	<b>514,364</b>	<b>TOTAL RESOURCES</b>	<b>622,024</b>	<b>1,882,024</b>	
<b><u>EXPENDITURES</u></b>						
0	65,631	214,364	Outside Services	622,024	1,882,024	
-	65,631	214,364	TOTAL MATERIALS & SERVICES	622,024	1,882,024	
0	0	300,000	Contingency	0	0	
0	0	0	Interfund Transfers Out	0	0	
-	-	300,000	TOTAL CONTINGENCY & TRANSFERS	-	-	
-	65,631	514,364	TOTAL EXPENDITURES	622,024	1,882,024	
<b>307,224</b>	<b>241,592</b>	<b>(0)</b>	<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>-</b>	<b>-</b>