

Summary of Proposed Appropriations

The proposed budget, for the Fiscal Year 26-27, in the total of \$63,439,990 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2026 and for the purpose shown below:

General Fund		Capital Projects	
Personnel Services	\$9,317,832	Personnel Services	-
Materials and Services	\$3,425,844	Materials and Services	\$35,210,539
Capital Outlay	\$160,000	Capital Outlay	-
Debt Service	\$0	Contingency	-
Contingency	\$1,806,515	Transfers Out	-
Transfers Out	\$500,000		\$35,210,539
	\$15,210,191		
		Enterprise Fund	
Debt Service Funds		Personnel Services	\$86,855
Debt Service - GOB	\$2,141,523	Materials and Services	\$175,472
Debt Service - PERS	\$268,599	Contingency	-
Contingency - GOB	\$390,485		\$262,327
Contingency - PERS	\$55,741		
Transfers Out	\$0	Internal Service Funds	
	\$2,856,348	Materials and Services	\$59,240
		Contingency	\$319,865
			\$379,105
Special Revenue Funds			
Personnel Services	\$1,736,630		
Materials and Services	\$2,474,511	Reserve Funds	
Financial Aid Disbursements	\$2,735,334	Materials and Services	\$2,075,004
Capital Outlay	\$500,000	Contingency	-
	\$7,446,475	Transfers Out	\$0
			\$2,075,004

Total Proposed Appropriation \$63,439,990

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 \$2,202,122 for Bonded Debt;

Education Limitation

Excluded From Limitation

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

Debt Service Fund..... \$ 2,202,122

DETAILED PLANNING ASSUMPTIONS
FOR THE FISCAL YEAR 2026-27

General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2026-27 budget:

- This is the second year of the 2025-2027 State biennium, and the funding base for the Community College Support Fund (CCSF) remains at \$854.2M.
- This will be the third year of the HECC-directed CCSF modification, which added enrollment categories and completions as components of the funding model. The reduction of the CCSF funding base in FY 26-27 will only be 3.4% but in the 27-29 biennium the reduction will increase to 10%.
- The College has used a final enrollment estimate for FY 25-26 of 595 reimbursable FTE for purposes of estimating the FY 26-27 CCSF, giving us a funded FTE of 565.
- 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 \$3/credit and an increase to the technology fee of \$2/credit was approved for FY 26-27.
- Funding support from LCSD of up to \$165,115 to share costs for the Dual Credit, Early College, Computer Science, Nursing Assistant, and Welding programs. This is assuming flat funding and support of the same programs as in FY 25-26.
- Pass-through funding support from the Foundation:
 - \$150,000 from the local health districts for the Nursing and Allied Health programs,
 - \$115,149 from the Barton donation to support the hiring of a full-time faculty for the Natural Resources program which is scheduled to start in Fall 2026.

General Fund Expenditure Assumptions – the major expense-related assumptions that were included in the FY 2026-27 budget:

Personnel costs reflect:

- A salary increase across all college employee groups as a result of collective bargaining.
- Staffing:
 - Position changes and vacancies recruiting to fill (3.25 FTE)
 - 1.0 FTE Facilities Repair Technician (Classified)
 - .50 FTE Assistant Registrar (Classified)
 - .25 FTE Aquarist (Classified)
 - 1.0 FTE Full-Time Faculty-Natural Resources

- .50 FTE Changing Bookstore Clerk from .25 FTE (Casual) to .75 FTE (Classified)
- Employer PERS rate increases of 4.68% for Tier 1/2 and 4.89% for OPSRP.
- A 6.5% increase in health insurance premiums.

Non-personnel expenditures reflect:

- A 20% increase in the property and general liability insurance premiums.
- A 29% increase in Material & Services (M&S) costs due to cost escalations and planning for growth.
- A \$160,000 set-aside for capital expenditures.
- A potential transfer to the Reserve Fund of \$500,000.
- A 14% contingency fund balance reserve in the General Fund.
- Continued one-time funding of initiatives related to program development and strategic growth.

PROPOSED BUDGET 2026-27

	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	\$ 1,690,841	\$ 2,070,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,760,845
Tuition and fees/(waivers)	2,983,620	-	-	-	-	-	-	-	2,983,620
Operating grants and contracts	-	-	-	154,000	-	-	-	-	154,000
Donations	150,000	-	-	-	-	-	-	-	150,000
Interest income	176,173	40,000	750	-	563,718	-	-	-	780,641
Merchandise Sales	-	-	-	-	-	225,000	-	-	225,000
Other misc revenue	435,003	-	313,867	-	-	-	221,216	-	970,085
From state sources									
State appropriation	5,152,868	-	-	-	-	-	-	-	5,152,868
Financial aid funds	-	-	-	605,000	-	-	-	-	605,000
Operating grants and contracts	-	-	-	1,278,479	-	-	-	-	1,278,479
State matching funds	-	-	-	-	8,000,000	-	-	-	8,000,000
From federal sources									
Financial aid funds	-	-	-	2,080,000	-	-	-	-	2,080,000
Operating grants and contracts	15,402	-	-	1,749,180	-	-	-	-	1,764,582
Total revenue	10,603,907	2,110,004	314,617	5,866,659	8,563,718	225,000	221,216	-	27,905,121
EXPENDITURES									
Salary	5,777,633	-	-	1,109,946	-	51,521	-	-	6,939,099
Benefits	3,540,199	-	-	626,684	-	35,334	-	-	4,202,218
Personnel services	9,317,832	-	-	1,736,630	-	86,855	-	-	11,141,317
Materials and services	3,425,844	167	-	2,474,511	35,210,539	175,472	59,240	2,075,004	43,420,778
Financial aid disbursements	-	-	-	2,735,334	-	-	-	-	2,735,334
Capital outlay	160,000	-	-	500,000	-	-	-	-	660,000
Debt service	-	2,141,356	268,599	-	-	-	-	-	2,409,955
Total expenditures	12,903,676	2,141,523	268,599	7,446,475	35,210,539	262,327	59,240	2,075,004	60,367,384
Percentage of Total Expenditures	21%	4%	0%	12%	58%	0%	0%	3%	100%
Excess (deficiency) of revenue									
Over (under) expenditures	(2,299,769)	(31,519)	46,018	(1,579,815)	(26,646,821)	(37,327)	161,976	(2,075,004)	(32,462,263)
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Contingency	(1,806,515)	(390,485)	(55,741)	-	-	-	(319,865)	-	(2,572,606)
Unappropriated	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	(0)	-	-	-	-	-	500,000	500,000
Transfers to other funds	(500,000)	0	-	-	-	-	-	-	(500,000)
Total other financing sources (uses)	(2,306,515)	(390,485)	(55,741)	-	-	-	(319,865)	500,000	(2,572,606)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(4,606,284)	(422,003)	(9,724)	(1,579,815)	(26,646,821)	(37,327)	(157,890)	(1,575,004)	(35,034,870)
FUND BALANCE									
7/1/2026 - Beginning fund balance	4,606,284	422,003	9,724	1,579,815	26,646,821	37,327	157,890	1,575,004	35,034,870
6/30/2076 - Ending fund balance	-	-	-	-	-	-	-	-	-

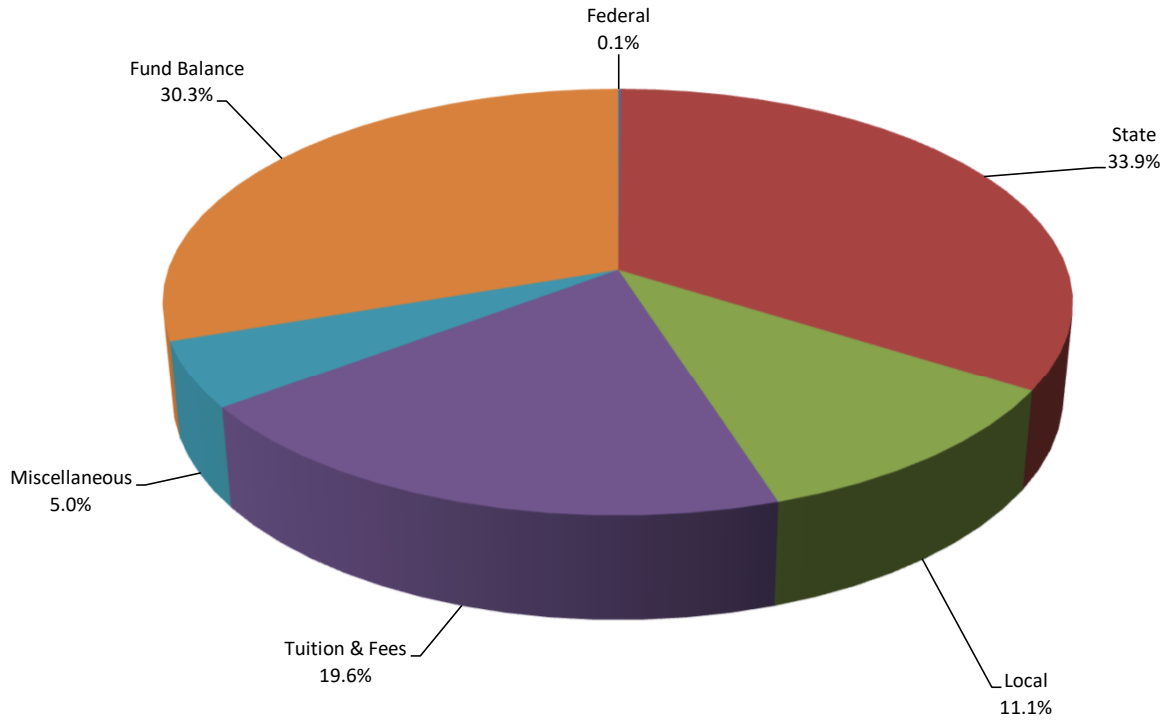
Statement of Revenues, Expenses and Changes in Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 PROJECTED	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
REVENUE								
From local sources								
Property taxes	\$ 3,486,586	\$ 3,588,412	\$ 4,063,984	\$ 3,461,574	\$ 3,503,171	\$ 3,760,845		
Tuition and fees	1,607,374	1,905,035	2,314,727	2,379,805	2,722,012	2,983,620		
Operating grants and contracts	118,623	105,480	175,394	258,368	942,867	154,000		
Donations	0	350,307	209,613	80,000	150,000	150,000		
Interest income	139,433	214,720	1,459,913	1,128,214	1,054,903	780,641		
Merchandise Sales	108,672	148,899	185,046	246,000	287,829	225,000		
Other local revenue	761,641	543,545	1,469,150	699,339	1,220,843	970,085		
From state sources								
State appropriation	3,219,470	3,794,448	4,297,027	4,508,974	4,792,365	5,152,868		
Financial Aid Funds	0	0	0	605,000	568,869	605,000		
Operating grants and contracts	1,423,858	1,237,013	1,311,948	1,571,976	914,016	1,278,479		
Construction Funds	0	0	0	8,000,000	8,533	8,000,000		
From federal sources								
Operating grants and contracts	2,197,310	2,025,475	2,785,187	1,800,830	788,136	1,764,582		
Financial Aid Funds	-	-	-	2,330,000	1,876,964	2,080,000		
Total revenue	13,062,967	13,913,334	18,271,989	27,070,081	18,830,506	27,905,121	0	0
EXPENDITURES								
Personnel services	6,203,909	6,137,894	7,129,898	10,019,465	7,534,578	11,141,317		
Materials and services	2,435,620	2,543,722	4,135,274	12,143,367	11,574,480	43,420,778		
Financial Aid Disbursements	1,713,493	1,969,269	2,613,557	2,933,735	2,423,502	2,735,334		
Capital outlay	379,379	9,861	1,626,360	38,682,409	233,307	660,000		
Debt service	2,528,815	2,380,020	2,488,785	2,352,461	2,337,744	2,409,955		
Total expenditures	13,261,216	13,040,766	17,993,874	68,483,898	24,103,611	60,367,384	-	-
Excess (deficiency) of revenue								
Over (under) expenditures	(198,249)	872,568	278,115	(41,413,817)	(5,273,104)	(32,462,263)	-	-
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Proceeds from long-term debt	-	-	36,025,084	-	-	-	-	-
Subscription proceeds	80,450	-	-	-	-	-	-	-
Bond payment to PERS/debt refunding	-	-	-	-	-	-	-	-
Contingency	-	-	-	(1,832,009)	-	(2,572,606)	-	-
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	300,000	-	236,895	2,176,000	1,879,360	500,000		
Transfers to other funds	(300,000)	-	(236,895)	(2,176,000)	(1,879,360)	(500,000)		
Total other financing sources (uses)	80,450	-	36,025,084	(1,832,009)	0	(2,572,606)	-	-
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	(117,799)	872,568	36,303,199	(43,245,826)	(5,273,104)	(35,034,870)	-	-
FUND BALANCE								
Beginning fund balance	3,250,001	3,132,202	4,004,770	43,245,826	40,307,975	35,034,870		
Prior period adjustment								
Ending fund balance	\$ 3,132,202	\$ 4,004,770	\$ 40,307,975	\$ -	\$ 35,034,870	\$ 0	\$ 0	\$ 0

GENERAL FUND RESOURCES

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	REVENUE BY SOURCE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
12,325	21,242	48,886	FEDERAL SOURCES	15,402		
3,794,448	4,297,027	4,508,974	STATE SOURCES	5,152,868		
1,585,797	1,634,950	1,643,092	LOCAL TAXES	1,690,841		
1,905,035	2,314,727	2,379,805	TUITION AND FEES	2,983,620		
860,644	1,565,938	561,929	MISCELLANEOUS	761,176		
8,158,249	9,833,884	9,142,687	TOTAL REVENUE	10,603,907	-	-
-	-	-	TRANSFERS IN	-		
1,972,666	2,777,210	4,575,001	BEGINNING FUND BALANCE	4,606,284		
10,130,915	12,611,094	13,717,688	TOTAL RESOURCES	15,210,192	-	-

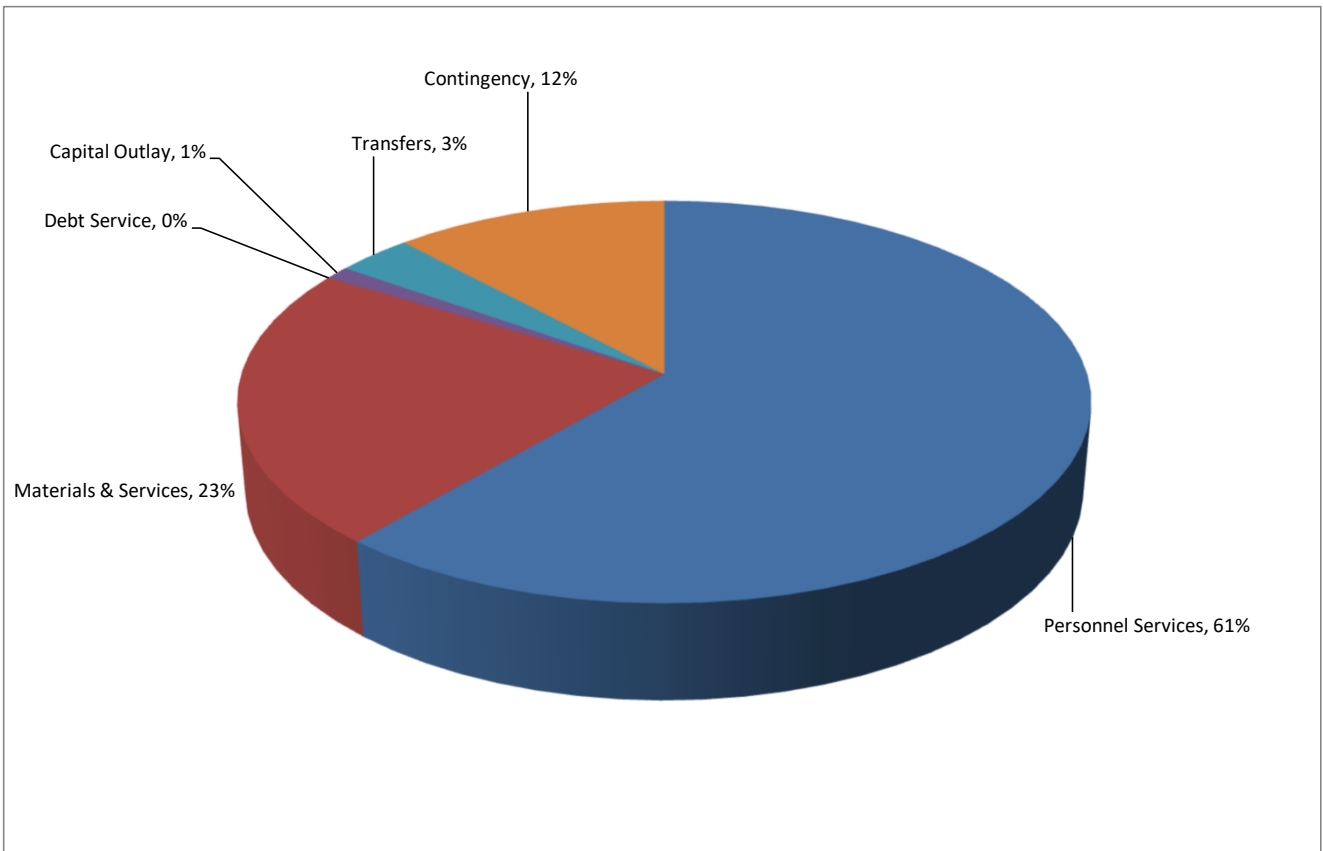
General Fund Resources by Source



GENERAL FUND EXPENDITURES BY CATEGORY

<u>2023-24 ACTUAL</u>	<u>2024-25 ACTUAL</u>	<u>2025-26 ADOPTED</u>	EXPENDITURES BY CATEGORY	<u>2026-27 PROPOSED</u>	<u>2026-27 APPROVED</u>	<u>2026-27 ADOPTED</u>
5,451,760	5,967,168	8,189,321	PERSONNEL SERVICES	9,317,832		
1,901,945	1,949,433	2,436,115	MATERIALS & SERVICES	3,425,844		
-	33,929	-	DEBT SERVICE	-		
-	-	185,000	CAPITAL OUTLAY	160,000		
7,353,705	7,950,530	10,810,436	TOTAL EXPENDITURES	12,903,676	-	-
-	7,553	1,610,000	TRANSFERS OUT	500,000		
-	-	1,297,252	CONTINGENCY	1,806,515		
-	7,553	2,907,252	TOTAL TRANSFERS & CONTINGENCY	2,306,515	-	-
7,353,705	7,958,083	13,717,688	TOTAL BUDGET	15,210,192	-	-

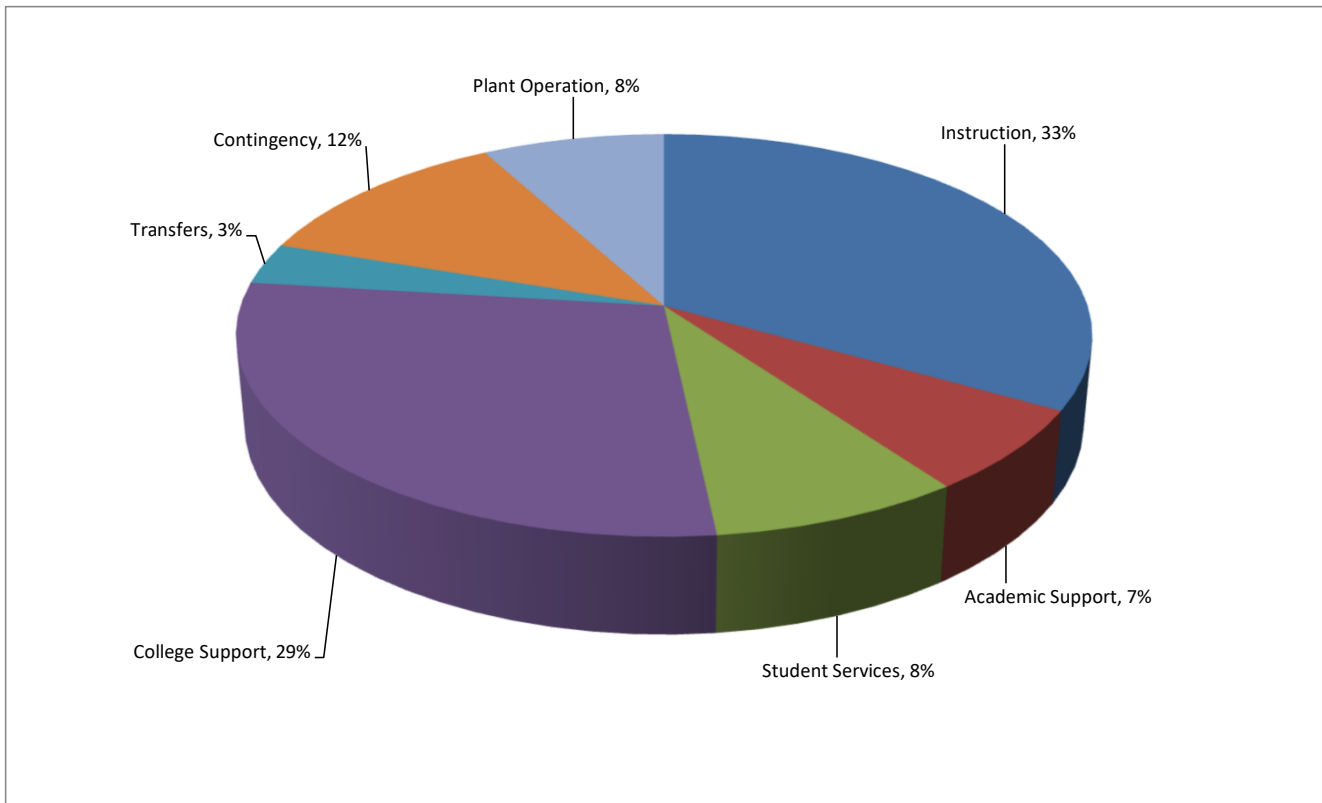
General Fund Expenditures by Category



GENERAL FUND EXPENDITURES BY FUNCTION

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	EXPENDITURES BY FUNCTION	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
2,508,623	2,866,022	4,014,144	INSTRUCTION	5,055,883	-	-
674,920	619,174	992,231	ACADEMIC SUPPORT	1,025,620	-	-
1,043,491	942,900	1,135,318	STUDENT SERVICES	1,264,025	-	-
2,393,374	2,663,830	3,614,523	COLLEGE SUPPORT	4,351,817	-	-
733,297	858,604	1,054,222	PLANT OPERATIONS	1,206,331	-	-
7,353,705	7,950,530	10,810,436	TOTAL EXPENDITURES	12,903,676	-	-
-	7,553	1,610,000	TRANSFERS OUT	500,000	-	-
-	-	1,297,252	CONTINGENCY	1,806,515	-	-
-	7,553	2,907,252	TOTAL TRANSFERS & CONTINGENCY	2,306,515	-	-
7,353,705	7,958,083	13,717,688	TOTAL BUDGET	15,210,192	-	-

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY								
Description	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	NOTES/ COMMENTS
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED	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	8,317	5,627	-	5,198	-			
1111 LIBRARY SCIENCE	-	-	-	-	-			
1112 AQUARIUM SCIENCE	329,691	373,255	476,639	376,310	583,210			Restructured staffing to support growth into Aquaculture
1113 EDUCATION	2,218	7,944	18,440	8,315	19,261			
1116 FOREIGN LANGUAGE	-	3,947	9,745	-	16,391			
1117 NURSING & ALLIED HEALTH	468,908	572,851	913,837	759,494	1,518,620			Includes Allied Health; Add'l faculty to support growth
1119 BACHELOR SCIENCE NURSING	-	-	-	-	21,701			Faculty for new program
1121 COLLEGE PREPARATION	11,120	3,027	4,435	3,783	100			Courses taught by FT Faculty from other departments
1123 COMPUTER APPLICATIONS	22,568	32,366	50,285	47,475	51,791			
1124 MATH	114,784	130,956	220,531	225,748	323,237			Added a FT Faculty
1126 BIOLOGICAL SCIENCE	144,819	152,415	192,720	218,296	261,212			Added a Lab Assistant
1130 WELDING	223,509	192,650	390,696	262,915	406,303			
1134 HEALTH RELATED	22,330	22,138	47,894	26,155	46,343			
1137 COMMUNITY EDUCATION	110,321	137,365	100,766	87,439	97,900			
1140 PHYSICAL SCIENCE	39,804	20,160	22,712	32,464	55,609			More courses being offered
1142 PSYCHOLOGY	46,629	56,591	60,156	57,680	106,770			More courses being offered
1145 SOCIAL SCIENCE	49,922	58,508	76,955	63,706	111,079			More courses being offered
1150 VISUAL & PERFORMING ARTS	59,745	76,248	99,199	75,003	122,906			More courses being offered
1151 ALLIED HEALTH	239,540	294,045	356,112	171,055	-			Combined with Nursing #1117
1152 BUSINESS MGMT	107,226	122,744	144,894	102,614	59,375			PT faculty for Business Transfer degree; No more Actg Cert
1155 EARLY CHILDHOOD	108,643	123,181	123,920	117,568	135,917			
1156 ENGLISH/WRITING/LITERATURE	172,227	225,570	269,007	240,057	309,533			Added a 3QTR Faculty
1161 ABE/GED	194	7,823	350	313	52,678			Staff no longer 100% grant funded
1165 ESOL	77,743	91,439	99,513	82,807	143,450			FT Faculty no longer charged to grant; Hired a PT faculty
1166 PRE-APPRENTICESHIP	-	-	-	-	153,000			PACT Coordinator moved from #2000
1167 NATURAL RESOURCES	-	-	-	-	124,339			Faculty for new program
1171 SBDC	45,201	40,162	205,103	148,673	198,897			
1180 STEP	103,164	115,009	130,233	125,825	134,661			Federal reimbursement program
1181 STEP EXPANSION	-	-	-	14,071	1,600			State reimbursement program
1182 PTO EXPANSION	-	-	-	16,486	-			State reimbursement program
TOTAL INSTRUCTION	2,508,623	2,866,022	4,014,144	3,269,450	5,055,883	-	-	
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	479,491	441,052	669,949	558,705	677,164			PACT Coordinator moved to #1166; Incl Focal SIS system
2200 LIBRARY	195,429	178,122	190,312	175,759	203,573			
2700 CURRICULUM	-	-	131,970	131,113	144,882			
TOTAL ACADEMIC SUPPORT	674,920	619,174	992,231	865,577	1,025,620	-	-	
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	347,996	252,795	171,202	193,619	203,686			Early Alert Retention software added
3150 STUDENT SERVICES SUPPORT	71,597	52,634	50,022	52,835	86,848			Add'l support staff
3200 REGISTRAR	128,322	111,017	161,039	103,912	168,823			
3250 EQUITY	603	684	-	-	-			
3300 GRADUATION	7,303	5,222	5,725	7,591	8,800			
3400 ACADEMIC ADVISING	278,037	278,384	340,508	326,545	403,557			Higher PERS & medical insurance
3500 TEST/TUTOR/DISABILITY SERVICES	67,232	73,168	84,059	83,869	92,523			
3600 FINANCIAL AID	130,725	147,719	273,876	232,807	284,385			
7100 WORKSTUDY	11,677	21,278	48,886	11,371	15,402			Decrease in the federal funding available
TOTAL STUDENT SERVICES	1,043,491	942,900	1,135,318	1,012,550	1,264,025	-	-	
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	57,021	55,787	72,004	71,001	125,415			Accreditation costs for NWCCU Year 7 visit; Election costs
5200 OFFICE OF THE PRESIDENT	386,400	469,601	483,371	486,337	578,831			Higher staffing and membership costs
5225 STRATEGIC INITIATIVE FUNDS	7,494	10,000	493,520	-	889,834			Reserve for add'l staffing or M&S that might be needed

Description	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	NOTES/ COMMENTS
	ACTUAL	ACTUAL	ADOPTED	ESTIMATED ACTUAL	PROPOSED	APPROVED	ADOPTED	
5250 EXECUTIVE LEADERSHIP	91,423	60,724	202,367	201,425	230,872			
5300 MARKETING & PUBLIC RELATIONS	178,031	174,766	235,080	204,687	267,038			
5350 COLLEGE DEVELOPMENT	67,295	73,116	92,449	85,010	111,766			Increased Foundation Asst by .20 FTE
5370 FOUNDATION	54,138	59,613	63,819	64,097	70,371			
5400 FINANCE	491,357	626,917	648,351	601,752	657,581			
5410 HUMAN RESOURCES	150,389	225,207	240,777	234,814	255,498			
5900 INSTITUTIONAL RESEARCH	60,000	60,000	60,000	60,000	60,000			
5950 INFORMATION TECHNOLOGY	411,388	441,134	601,084	611,409	674,212			Increased software costs
6000 COLLEGE SUPPORT	438,439	406,966	421,700	540,599	430,400			Several costs reclassified to other departments
TOTAL COLLEGE SUPPORT	2,393,374	2,663,830	3,614,523	3,161,130	4,351,817	-	-	
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	100,283	93,958	110,147	110,862	123,711			
6200 FACILITIES	352,352	447,035	610,075	476,375	726,620			Increase in amounts for repairs & maintenance
6500 UTILITIES	280,662	317,611	334,000	334,789	356,000			
TOTAL PLANT OPERATIONS	733,297	858,604	1,054,222	922,026	1,206,331	-	-	-
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	-	-	1,297,252	-	1,806,515			Emergency Reserve = to 14% of Exp; 17% of Rev
6901 TRANSFERS OUT	-	7,553	1,610,000	1,267,781	500,000			Up to \$500k to Reserve Fund
TOTAL CONTINGENCY & TRANSFERS	-	7,553	2,907,252	1,267,781	2,306,515	-	-	
Total General Fund Expenditures	7,353,705	7,958,083	13,717,688	10,498,515	15,210,192	-	-	
Total General Fund Resources	10,130,915	12,611,093	13,717,688	15,104,798	15,210,192			
Ending Fund Balance	2,777,210	4,653,011	0	4,606,284	(0)	-	-	

DEBT SERVICE FUNDS

<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUNDS 7000 & 7024						
RESOURCES						
326,065	264,852	566,000	Beginning Fund Balance	422,003		
2,002,615	2,429,034	1,818,482	Property Tax Revenue	2,070,004		
77,156	79,761	65,000	Interest Earned	40,000		
0	0	566,000	Interfund Transfers In	(0)		
2,405,837	2,773,646	3,015,482	TOTAL RESOURCES	2,532,008	-	-
EXPENDITURES						
10	50	167	Bank Fees	167		
190,975	105,000	1,742,467	Interest Payments	1,709,500		
1,950,000	2,100,000	350,283	Principal Payments	431,856		
2,140,985	2,205,050	2,092,917	TOTAL MATERIALS & SERVICES	2,141,523	-	-
-	-	566,000	Interfund Transfers Out	(0)		
-	0	356,565	Contingency	390,485		
2,140,985	2,205,050	3,015,482	TOTAL EXPENDITURES	2,532,008	-	-
264,852	568,596		ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule	
Cash Requirement Calculation	2,270,004
LESS: Excess Fund Balance	(200,000)
PLUS: Default Rate (6.0%)	132,117
Current Year Tax Levy	2,202,122

PERS DEBT SERVICE - FUND 7050						
RESOURCES						
173,074	77,612	8,522	Beginning Fund Balance	9,724		
1,634	1,553	1,200	Interest Earned	750		
141,939	189,167	273,362	Income-General Fund PERS	313,867		
316,647	268,333	283,084	TOTAL RESOURCES	324,340	-	-
EXPENDITURES						
49,035	39,856	29,711	Interest Payments	18,599		
190,000	210,000	230,000	Principal Payments	250,000		
239,035	249,856	259,711	TOTAL MATERIALS & SERVICES	268,599	-	-
0	0	23,373	Contingency	55,741		
239,035	249,856	283,084	TOTAL EXPENDITURES	324,340	-	-
77,612	18,477	-	ENDING FUND BALANCE	-	-	-

SPECIAL REVENUE FUNDS

<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</u> <u>ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
RESOURCES						
260,215	560,441	1,255,789	Beginning Fund Balance	1,579,815		
2,013,150	2,763,945	4,081,944	Federal	3,829,180		
1,237,013	1,311,948	2,176,976	State	1,883,479		
105,480	175,394	258,368	Local	154,000		
1,429	2,486	-	Interest Income	-		
-	7,553	-	Interfund Transfers In	-		
3,617,287	4,821,767	7,773,078	TOTAL RESOURCES	7,446,475	-	-
EXPENDITURES						
661,338	1,128,856	1,780,315	Personnel Services	1,736,630		
416,378	837,726	2,559,028	Materials & Services	2,474,511		
1,969,269	2,613,557	2,933,735	Financial Aid Disbursements	2,735,334		
9,861	-	500,000	Capital	500,000		
3,056,846	4,580,139	7,773,078	TOTAL EXPENDITURES	7,446,475	-	-
560,441	241,628	0	ENDING FUND BALANCE	0	-	-

CAPITAL PROJECTS FUND

<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</u> <u>ADOPTED</u>
Capital Projects - Funds 4000 & 4300						
<u>RESOURCES</u>						
	-	34,036,945	Beginning Fund Balance	26,646,821		
	36,025,084	-	Bond Sales & Local Financing	-		
	-	8,000,000	State Matching Funds	8,000,000		
	1,267,417	960,464	Interest Earnings	563,718		
	-	-	Interfund Transfers In	-		
-	37,292,501	42,997,409	TOTAL RESOURCES	35,210,539	-	-
<u>EXPENDITURES</u>						
	-	-	Personnel Services	-		
	1,058,043	5,000,000	Materials & Services	35,210,539		
	1,626,360	37,997,409	Capital Construction	-		
	229,342	-	Interfund Transfers Out	-		
	2,913,745	42,997,409	TOTAL EXPENDITURES	35,210,539	-	-
-	(34,378,756)	(0)	ENDING FUND BALANCE	0	-	-

ENTERPRISE FUND

<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
(33,676)	(47,117)	(5,338)	Beginning Fund Balance	37,327		
148,899	185,046	246,000	Sale of Goods-Books, Food & Clothing	225,000		
-	-	-	Federal Grant	-		
-	-	35,000	Interfund Transfers In	-		
115,223	137,929	275,662	TOTAL RESOURCES	262,327	-	-
<u>EXPENDITURES</u>						
24,796	33,874	49,829	Personnel Services	86,855		
137,545	115,039	225,833	Materials & Services	175,472		
-	-	-	Capital	-		
-	-	-	Interfund Transfers Out	-		
-	-	-	Contingency	-		
162,341	148,913	275,662	TOTAL EXPENDITURES	262,327	-	-
(47,118)	(10,984)	0	ENDING FUND BALANCE	-	-	-

INTERNAL SERVICE FUNDS

<u>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
109,597	119,145	127,758	Beginning Fund Balance	134,650		
21,875	11,841	27,598	General Fund Income	200,216		
131,472	130,985	155,356	TOTAL RESOURCES	334,865	-	-
EXPENDITURES						
12,327	4,801	30,000	Outside Services	30,000		
12,327	4,801	30,000	TOTAL MATERIALS & SERVICES	30,000	-	-
0	0	125,356	Contingency	304,865		
12,327	4,801	155,356	TOTAL EXPENDITURES	334,865	-	-
119,145	126,184	(0)	ENDING FUND BALANCE	-	-	-

Copying - Fund 3036						
RESOURCES						
2,037	(3,962)	6,662	Beginning Fund Balance	8,240		
3,894	20,518	18,000	Copying & Printing Income	21,000		
5,931	16,555	24,662	TOTAL RESOURCES	29,240	-	-
EXPENDITURES						
3,499	0	2,200	Copier Supplies & Maintenance	2,200		
0	0	0	Equipment - Under \$5000	19,040		
6,395	6,272	8,000	Maintenance Agreements	8,000		
9,894	6,271	10,200	TOTAL MATERIALS & SERVICES	29,240	-	-
0	0	-	Capital	-		
0	0	14,462	Contingency	0		
9,894	6,271	24,662	TOTAL EXPENDITURES	29,240	-	-
(3,962)	10,283	-	ENDING FUND BALANCE	(0)	-	-

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>2023-24</u> <u>ACTUAL</u>	<u>2024-25</u> <u>ACTUAL</u>	<u>2025-26</u> <u>ADOPTED</u>	<u>Description</u>	<u>2026-27</u> <u>PROPOSED</u>	<u>2026-27</u> <u>APPROVED</u>	<u>2026-27</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						
307,224	241,592	307,024	Beginning Fund Balance	1,575,004		
0	229,342	1,575,000	Interfund Transfers In	500,000		
307,224	470,935	1,882,024	TOTAL RESOURCES	2,075,004	-	-
EXPENDITURES						
65,631	163,911	1,882,024	Outside Services	2,075,004		
65,631	163,911	1,882,024	TOTAL MATERIALS & SERVICES	2,075,004	-	-
0	0	0	Contingency	0		
0	0	0	Interfund Transfers Out	0		
-	-	-	TOTAL CONTINGENCY & TRANSFERS	-	-	-
65,631	163,911	1,882,024	TOTAL EXPENDITURES	2,075,004	-	-
241,592	307,024	-	ENDING FUND BALANCE	-	-	-