OREGON COAST
COMMUNITY COLLEGE

2026-27 ADOPTED BUDGET

400 SE COLLEGE WAY
NEWPORT, OR 97366
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OREGONCOAST.EDU

May 20, 2026
President's 2026-2027 Budget Message
Dr. Marshall Mease Roache, President

OREGON COAST
COMMUNITY COLLEGE

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 2026-2027 Budget for Oregon Coast Community College adapts to the current fiscal environment and builds capacity for the future within limited available resources.

The cumulative impact of these changes on the current budget is substantial. The total proposed budget for 2026-2027 is $63,439,990.

Relevant Conditions and Trends

System changes for independent accreditation

OCCC's recognition in 2020 as an independently and regionally accredited college brought significant new institutional responsibilities. These included establishing a Registrar's Office and Financial Aid Department, strengthening key Human Resources functions, and redesigning multiple pre-existing systems across the College to meet accreditation, compliance, and operational requirements.

Rising costs, particularly compensation

Ensuring appropriate compensation is essential for pay equity and for the effective operation of an independent college. Staffing costs now account for approximately 72% of general fund expenditure. Balancing fair and competitive compensation—while accounting for our rural context and limited small-college resources—remains an ongoing challenge for recruitment, retention, and organizational stability.

Facilities

OCCC's facilities are aging and increasingly require maintenance, while limited access to specialized Career and Technical Education (CTE) space constrains our ability to expand high-demand workforce programming. The successful passage of the 2024 bond measure is critical to addressing both deferred maintenance and future CTE facility needs. The move to create an East County Center in Toledo will also help extend high quality programming to East County.

Partnering organizations

The College and its students continue to benefit substantially from partnerships with community organizations that collaborate with OCCC and help bring additional resources to targeted programs and initiatives. Key partners include local Health Districts, Lincoln County School District, Northwest Oregon Works, Port of Toledo, Confederated Tribes of Siletz Indians, Samaritan Hospitals, Georgia Pacific, Yakona Nature Preserve and the Oregon Coast Aquarium.

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Changes to Oregon community college funding formula
The Higher Education Coordinating Commission has begun phasing in revisions to the state funding distribution model, shifting from a strictly enrollment-based approach to one that increasingly incorporates student outcomes. While near-term fiscal impacts are modest, the effects will grow over time and require continued attention and planning.

Demand for new programming
OCCC's enrollment recovery reflects our ongoing transition toward a more student-centered institution. Sustaining this momentum requires continued investment in new and responsive programming aligned with Lincoln County workforce needs. Developing pathways to living-wage employment demands both strategic partnerships and dedicated resources.

Spending sustainability
In the 2024–2025 budget cycle, the Board of Education and administration set a goal to reduce reliance on one-time funding from 11% to 7% over four years. Over the past three years, this reliance has already declined to 5.93%. With passage of the 2024 bond measure, this target may warrant future reassessment within a broader long-term sustainability framework.

Discussion

This budget provides the staffing and supports necessary for operating an independent college while responding to the diverse and evolving needs of our students and community. Both returning and new students arrive with expectations for access to state-of-the-art technical learning environments, flexible instructional delivery (remote one day and on-site the next), and expanded support to help navigate increasing barriers to education. As in prior years, these needs exceed annual operating revenues. Through careful stewardship of our fund balance and other resources, we can present a balanced budget that provides essential capacity and important services, as we build for the future and advance the College's strategic priorities. The 2026-2027 budget provides a 14% contingency in the general fund and an anticipated transfer up to $500,000 to the reserve fund which would bring the balance to just over $2,000,000.

The 2026–2027 budget prioritizes student success while continuing our investment in strong organizational capacity with a growth-oriented mindset. It reflects our gratitude for Lincoln County's investment in a state-of-the-art Trades Education facility and strategically leverages grant funding to advance the College's priorities. This budget positions the College for continued enrollment growth, aligned with both our mission and the needs of Lincoln County. Developed using conservative assumptions, it balances current-year operations while intentionally building long-term stability to serve our community well into the future.

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

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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) 2026-2027. The budget for the Oregon Coast Community College District has been prepared in accordance with the budgeting and forecasting policies of the elected officials – known collectively as the Oregon Coast Community College District Board of Education – who are responsible for the administration of the College. Specifically, the budget has been prepared in accordance with Board Policy 6200 Budget Preparation, which reads, in part, as follows:

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

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

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2026-2027 fiscal year. As with OCCC budgets in the past, this budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

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

<u>Funding Model & Financial Resources</u>

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.)

<u>Community College Support Fund (CCSF) and Tuition</u>

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

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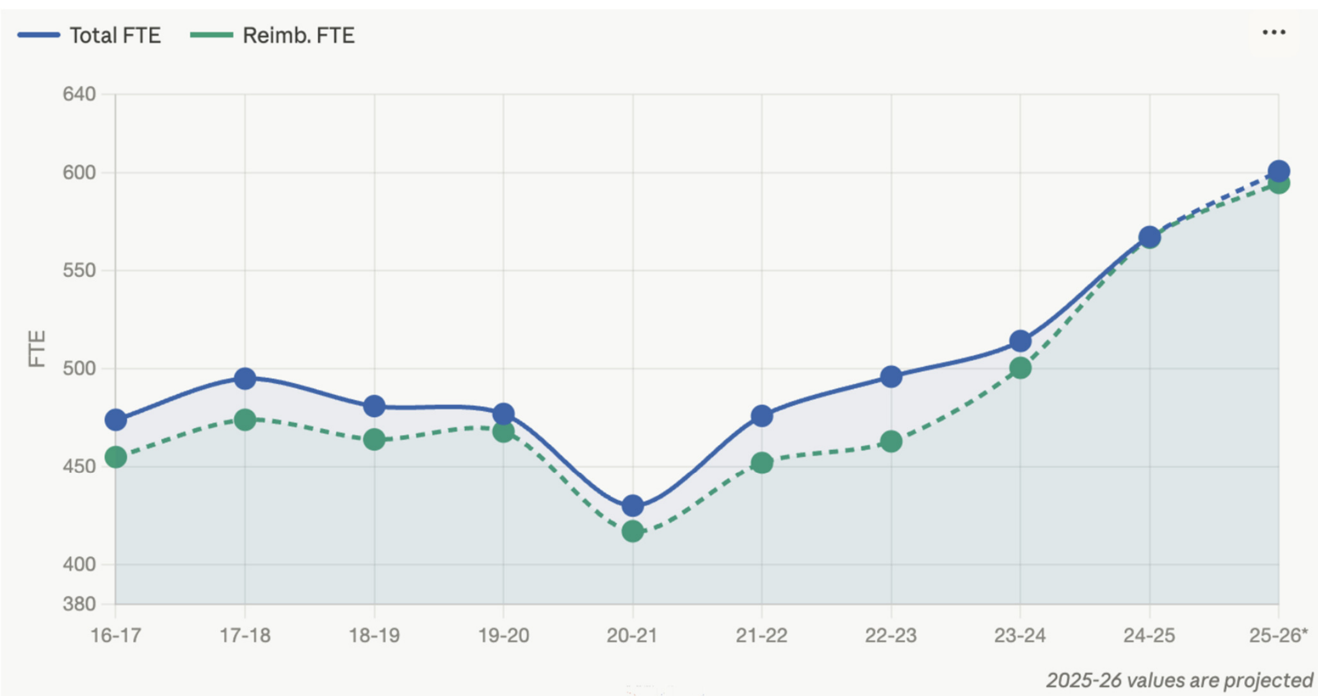
public resources per student, considering both CCSF and local property tax dollars. This fund provides investment in a range of educational activities, including associate degrees, transferable postsecondary undergraduate coursework, career and technical education, pre-college, adult basic education, literacy, and local workforce training. As noted, the CCSF Formula changed to include an outcomes-based component beginning in 2025-2026.

The second source of College funding is Tuition and Fees. Implementation of a tuition increase was approved for 2026-2027 (per credit $3 tuition, $2 fees). Both CCSF and Tuition and Fees are dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections.

Enrollment Trends and Projections

OCCC Full-Time Equivalent Student Enrollment

OCCC	2016-2017	2017-2018	2018-19	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	*2025-2026 proj.*	% change from 20-21
Total FTE	474	495	481	477	430	476	496	514.2	567.5	*601*	*39.8%*
Reimb. FTE	455	474	464	468	417	452	463	500.5	566.9	*595*	*42.7%*



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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 2021-2022, 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 2026-2027 Budget remains designed to fulfill the mission of the College, and to advance strategic priorities. Mission fulfillment at OCCC is framed in one core college theme: Student Success. 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 evolving needs of Lincoln County and beyond.*

OCCC's Strategic Plan (CSP 2023-2028) builds and expands upon the 2015-2022 "Five Big Ideas" framework. The new CSP is a 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. This process is now lead by President Roache and the College's Executive Team.

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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

Conclusion

The proposed budget was developed through a deliberate and inclusive process that engaged the college community through SPARE, the Budget Alignment Process (BAP), and departmental consultation, followed by careful review by the President and the College Executive Team. Through prudent cost containment and resource alignment, the budget responds to current economic conditions while addressing institutional and staffing needs and maintaining a focus on the college's long-term stability.

Since its founding in 1987, Oregon Coast Community College has consistently confronted financial and operational challenges with discipline and purpose, stewarding its resources in service of its mission. The college's continued student growth and sustained community investment affirms its value to Lincoln County, and this budget reflects that shared responsibility. It is a privilege to serve as President during this important period in the college's history. The faculty and staff of OCCC remain steadfast in their commitment to our students and communities, and we continue to strengthen our focus on being a truly student-centered and community-centered institution.

I extend my sincere appreciation to the members of the Budget Committee for their leadership and diligence throughout this process, and to OCCC employees, the Board of Education, our students, the OCCC Foundation, and our community partners whose ongoing support makes this work possible.

Dr. Marshall Mease Roache, President
Oregon Coast Community College
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FINANCIAL SUMMARIES

Summary of Adopted Appropriations

The adopted budget, for the Fiscal Year 26-27, in the total of $61,698,101 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	$9,217,825		Personnel Services	-
Materials and Services	$3,099,951		Materials and Services	$28,830,201
Capital Outlay	$160,000		Capital Outlay	5,000,000
Debt Service	$0		Contingency	-
Contingency	$1,746,889		Transfers Out	-
Transfers Out	$500,000			$33,830,201
	$14,724,665			
			Enterprise Fund	
Debt Service Funds			Personnel Services	$86,855
Debt Service - GOB	$2,141,523		Materials and Services	$178,083
Debt Service - PERS	$268,599		Contingency	-
Contingency - GOB	$401,104			$264,938
Contingency - PERS	$80,408			
Transfers Out	$0		**Internal Service Funds**	
	$2,891,634		Materials and Services	$58,034
			Contingency	$340,598
Special Revenue Funds				$398,632
Personnel Services	$1,736,630			
Materials and Services	$2,529,097		**Reserve Funds**	
Financial Aid Disbursements	$2,741,950		Materials and Services	$2,080,355
Capital Outlay	$500,000		Contingency	-
	$7,507,677		Transfers Out	$0
				$2,080,355

Total Adopted Appropriation $61,698,101

The adopted budget recommends the taxes provided at the rate of $.1757 per $1,000 of assessed value for operations and in the amount of $2,202,122 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.

ADOPTED 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)	2,718,286	-	-	-	-	-	-	-	**2,718,286**
Operating grants and contracts	-	-	-	166,600	-	-	-	-	**166,600**
Donations	150,000	-	-	-	-	-	-	-	**150,000**
Interest income	191,328	40,000	750	-	603,226	-	-	-	**835,304**
Merchandise Sales	-	-	-	-	-	225,000	-	-	**225,000**
Other misc revenue	442,562	-	313,867	-	-	-	221,216	-	**977,644**
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	10,361,289	2,110,004	314,617	5,879,259	8,603,226	225,000	221,216	-	**27,714,610**
EXPENDITURES									
Salary	5,677,633	-	-	1,109,946	-	51,521	-	-	**6,839,099**
Benefits	3,540,192	-	-	626,684	-	35,334	-	-	**4,202,211**
Personnel services	9,217,825			1,736,630	-	86,855	-	-	**11,041,310**
Materials and services	3,099,951	167	-	2,529,097	28,830,201	178,083	58,034	2,080,355	**36,775,889**
Financial aid disbursements	-	-		2,741,950	-				**2,741,950**
Capital outlay	160,000	-	-	500,000	5,000,000	-	-	-	**5,660,000**
Debt service	-	2,141,356	268,599						**2,409,955**
Total expenditures	12,477,776	2,141,523	268,599	7,507,677	33,830,201	264,938	58,034	2,080,355	**58,629,104**
Percentage of Total Expenditures	21%	4%	0%	13%	58%	0%	0%	4%	**100%**
Excess (deficiency) of revenue Over (under) expenditures	(2,116,488)	(31,519)	46,018	(1,628,417)	(25,226,975)	(39,938)	163,182	(2,080,355)	**(30,914,493)**
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	**-**
Proceeds from long-term debt	-	-	-	-	-	-	-	-	**-**
Contingency	(1,746,889)	(401,104)	(80,408)	-	-	-	(340,598)	-	**(2,568,998)**
Unappropriated	-	-	-	-	-	-	-	-	**-**
Transfers from other funds	-	(0)	-	-	-	-	-	500,000	**500,000**
Transfers to other funds	(500,000)	0	-	-	-	-	-	-	**(500,000)**
Total other financing sources (uses)	(2,246,889)	(401,104)	(80,408)	-	-	-	(340,598)	500,000	**(2,568,998)**
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(4,363,376)	(432,623)	(34,390)	(1,628,417)	(25,226,975)	(39,938)	(177,416)	(1,580,355)	**(33,483,491)**
FUND BALANCE									
7/1/2026 - Beginning fund balance	4,363,376	432,623	34,390	1,628,417	25,226,975	39,938	177,416	1,580,355	**33,483,491**
6/30/2027 - Ending fund balance	-	-	-	-	-	-	-	-	**-**

Statement of Revenues, Expenses and Changes in Fund Balance

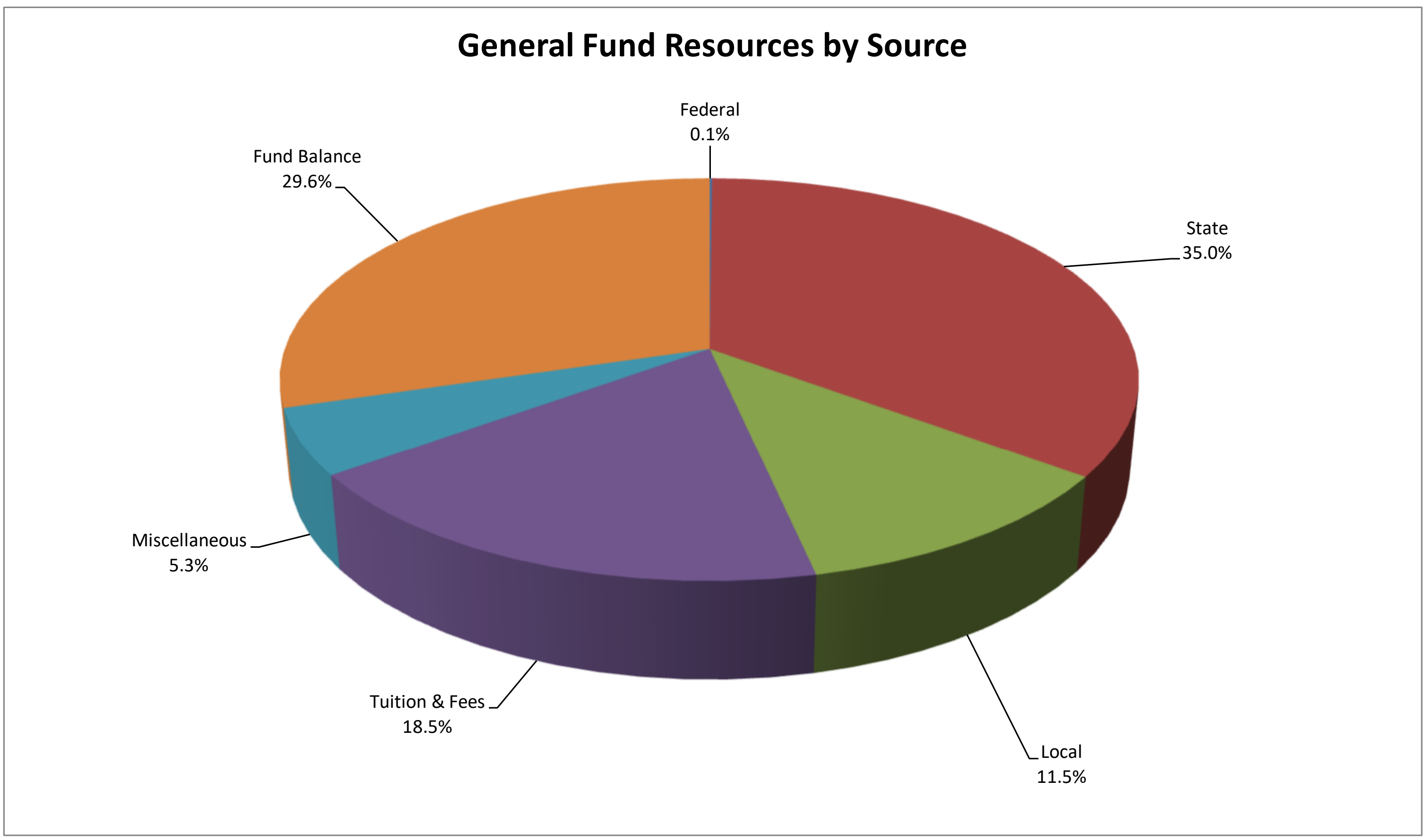
	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 PROJECTED	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
REVENUE								
From local sources								
Property taxes	$ 3,486,586	$ 3,588,412	$ 4,063,984	$ 3,461,574	$ 3,521,687	$ 3,760,845	$ 3,760,845	$ 3,760,845
Tuition and fees	1,607,374	1,905,035	2,314,727	2,379,805	2,456,291	2,983,620	2,718,286	2,718,286
Operating grants and contracts	118,623	105,480	175,394	258,368	234,104	154,000	166,600	166,600
Donations	0	350,307	209,613	80,000	150,000	150,000	150,000	150,000
Interest income	139,433	214,720	1,459,913	1,128,214	1,121,800	780,641	835,304	835,304
Merchandise Sales	108,672	148,899	185,046	246,000	298,936	225,000	225,000	225,000
Other local revenue	761,641	543,545	1,469,150	699,339	1,329,715	970,085	977,644	977,644
From state sources								
State appropriation	3,219,470	3,794,448	4,297,027	4,508,974	4,792,365	5,152,868	5,152,868	5,152,868
Financial Aid Funds	0	0	0	605,000	568,869	605,000	605,000	605,000
Operating grants and contracts	1,423,858	1,237,013	1,311,948	1,571,976	914,016	1,278,479	1,278,479	1,278,479
Construction Funds	0	0	0	8,000,000	8,533	8,000,000	8,000,000	8,000,000
From federal sources								
Operating grants and contracts	2,197,310	2,025,475	2,785,187	1,800,830	1,598,151	1,764,582	1,764,582	1,764,582
Financial Aid Funds	-	-	-	2,330,000	1,884,810	2,080,000	2,080,000	2,080,000
Total revenue	13,062,967	13,913,334	18,271,989	27,070,081	18,879,278	27,905,121	27,714,610	27,714,610
EXPENDITURES								
Personnel services	6,203,909	6,137,894	7,129,898	10,019,465	7,835,251	11,141,317	11,041,310	11,041,310
Materials and services	2,435,620	2,543,722	4,135,274	12,143,367	12,858,009	43,420,778	36,775,889	36,775,889
Financial Aid Disbursements	1,713,493	1,969,269	2,613,557	2,933,735	2,424,733	2,735,334	2,741,950	2,741,950
Capital outlay	379,379	9,861	1,626,360	38,682,409	233,307	660,000	5,660,000	5,660,000
Debt service	2,528,815	2,380,020	2,488,785	2,352,461	2,352,461	2,409,955	2,409,955	2,409,955
Total expenditures	13,261,216	13,040,766	17,993,874	66,131,437	25,703,762	60,367,384	58,629,104	58,629,104
Excess (deficiency) of revenue Over (under) expenditures	(198,249)	872,568	278,115	(39,061,356)	(6,824,484)	(32,462,263)	(30,914,493)	(30,914,493)
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)	(2,568,998)	(2,568,998)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	300,000	-	236,895	2,176,000	1,879,360	500,000	(500,000)	(500,000)
Transfers to other funds	(300,000)	-	(236,895)	(2,176,000)	(1,879,360)	(500,000)	500,000	500,000
Total other financing sources (uses)	80,450	-	36,025,084	(1,832,009)	0	(2,572,606)	(2,568,998)	(2,568,998)
Excess (deficiency) of revenue & other Sources (uses) over (under) expenditures	(117,799)	872,568	36,303,199	(40,893,365)	(6,824,483)	(35,034,871)	(33,483,491)	(33,483,491)
FUND BALANCE								
Beginning fund balance	3,250,001	3,132,202	4,004,770	40,893,364	40,307,975	35,034,870	33,483,491	33,483,491
Prior period adjustment								
Ending fund balance	$ 3,132,202	$ 4,004,770	$ 40,307,975	$ 0	$ 33,483,491	$ 0	$ 0	$ 0

OREGON COAST
COMMUNITY COLLEGE

GENERAL FUND

GENERAL FUND RESOURCES

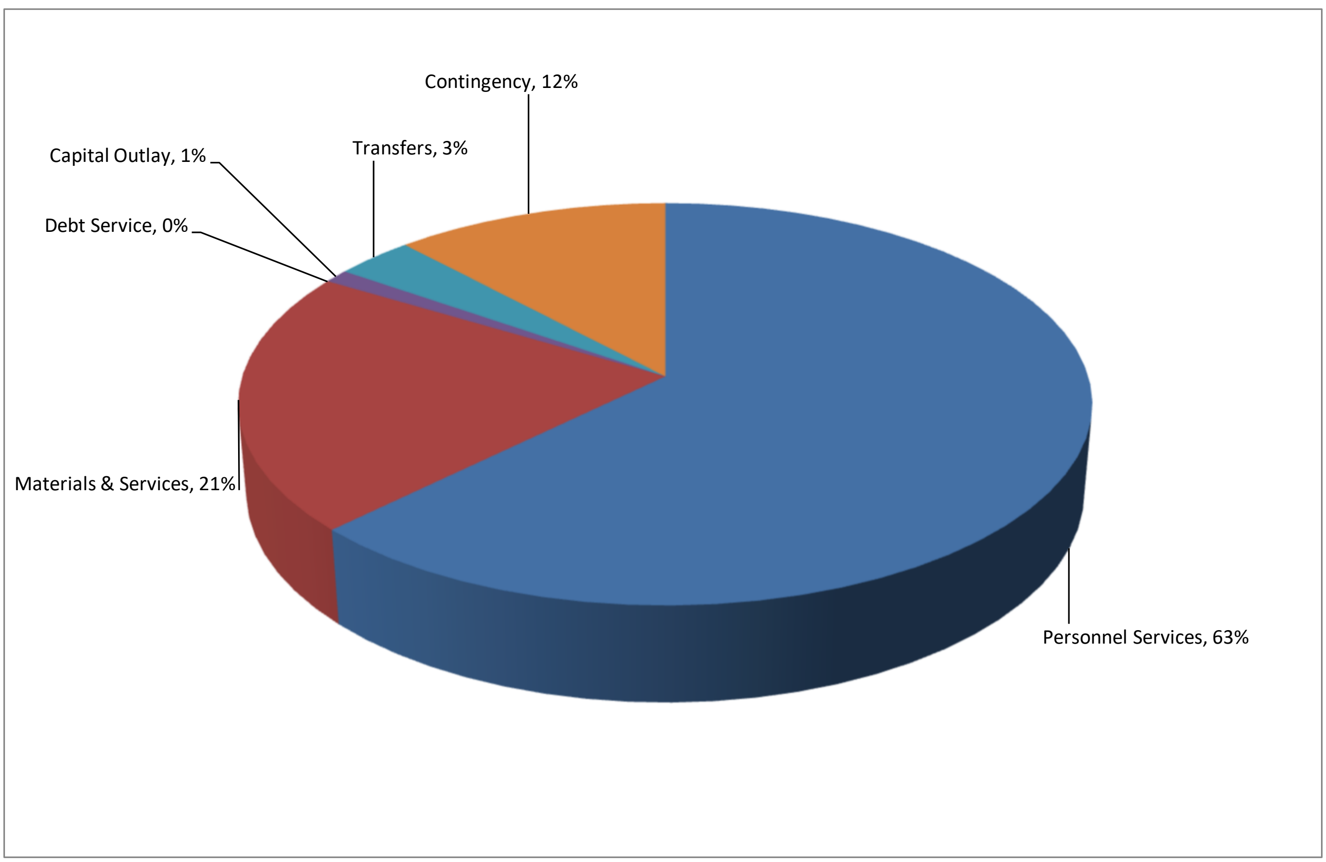
2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	REVENUE BY SOURCE	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
12,325	21,242	48,886	FEDERAL SOURCES	15,402	15,402	15,402
3,794,448	4,297,027	4,508,974	STATE SOURCES	5,152,868	5,152,868	5,152,868
1,585,797	1,634,950	1,643,092	LOCAL TAXES	1,690,841	1,690,841	1,690,841
1,905,035	2,314,727	2,379,805	TUITION AND FEES	2,983,620	2,718,286	2,718,286
860,644	1,565,938	561,929	MISCELLANEOUS	761,176	783,891	783,891
8,158,249	**9,833,884**	**9,142,687**	**TOTAL REVENUE**	**10,603,907**	**10,361,289**	**10,361,289**
-	-	-	TRANSFERS IN	-	-	-
1,972,666	2,777,210	4,575,001	BEGINNING FUND BALANCE	4,606,284	4,363,376	4,363,376
10,130,915	**12,611,094**	**13,717,688**	**TOTAL RESOURCES**	**15,210,192**	**14,724,665**	**14,724,665**



GENERAL FUND EXPENDITURES BY CATEGORY

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	EXPENDITURES BY CATEGORY	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
5,451,760	5,967,168	8,189,321	**PERSONNEL SERVICES**	9,317,832	9,217,825	9,217,825
1,901,945	1,949,433	2,436,115	**MATERIALS & SERVICES**	3,425,844	3,099,951	3,099,951
-	33,929	-	**DEBT SERVICE**	-	-	-
-	-	185,000	**CAPITAL OUTLAY**	160,000	160,000	160,000
7,353,705	**7,950,530**	**10,810,436**	**TOTAL EXPENDITURES**	**12,903,676**	**12,477,776**	**12,477,776**
-	7,553	1,610,000	**TRANSFERS OUT**	500,000	500,000	500,000
-	-	1,297,252	**CONTINGENCY**	1,806,515	1,746,889	1,746,889
-	**7,553**	**2,907,252**	**TOTAL TRANSFERS & CONTINGENCY**	**2,306,515**	**2,246,889**	**2,246,889**
7,353,705	**7,958,083**	**13,717,688**	**TOTAL BUDGET**	**15,210,192**	**14,724,665**	**14,724,665**

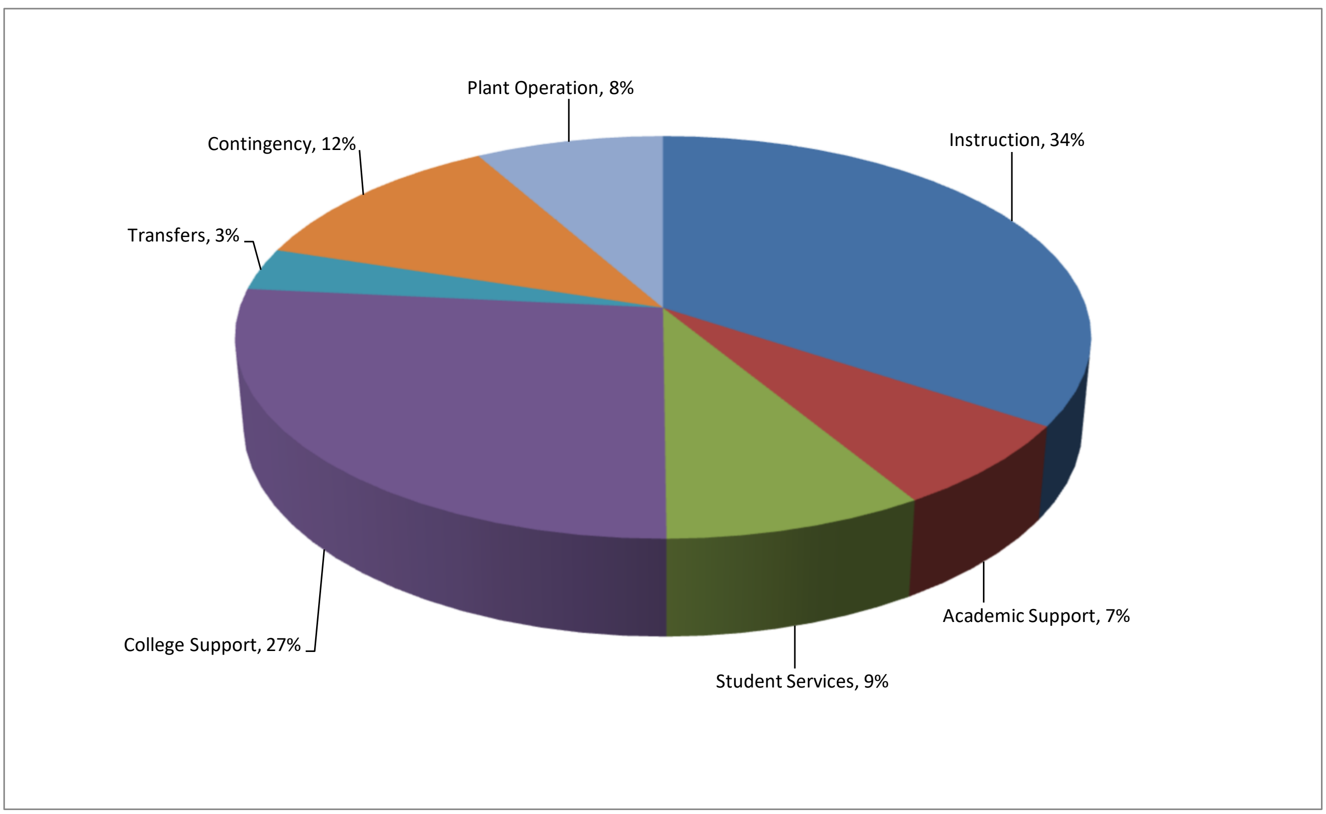
General Fund Expenditures by Category



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	5,055,876	5,055,876
674,920	619,174	992,231	ACADEMIC SUPPORT	1,025,620	1,025,620	1,025,620
1,043,491	942,900	1,135,318	STUDENT SERVICES	1,264,025	1,264,025	1,264,025
2,393,374	2,663,830	3,614,523	COLLEGE SUPPORT	4,351,817	3,925,924	3,925,924
733,297	858,604	1,054,222	PLANT OPERATIONS	1,206,331	1,206,331	1,206,331
7,353,705	**7,950,530**	**10,810,436**	**TOTAL EXPENDITURES**	**12,903,676**	**12,477,776**	**12,477,776**
-	7,553	1,610,000	TRANSFERS OUT	500,000	500,000	500,000
-	-	1,297,252	CONTINGENCY	1,806,515	1,746,889	1,746,889
-	**7,553**	**2,907,252**	**TOTAL TRANSFERS & CONTINGENCY**	**2,306,515**	**2,246,889**	**2,246,889**
7,353,705	**7,958,083**	**13,717,688**	**TOTAL BUDGET**	**15,210,192**	**14,724,665**	**14,724,665**

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED ACTUAL	2026-27 PROPOSED	2026-27 APPROVED	2026-27 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	-	5,790	-	2,979	2,979
1111 LIBRARY SCIENCE	-	-	-	-	-	-	-
1112 AQUARIUM SCIENCE	329,691	373,255	476,639	388,735	583,210	581,869	581,869
1113 EDUCATION	2,218	7,944	18,440	8,909	19,261	19,261	19,261
1116 FOREIGN LANGUAGE	-	3,947	9,745	-	16,391	16,391	16,391
1117 NURSING & ALLIED HEALTH	468,908	572,851	913,837	782,195	1,518,620	1,518,620	1,518,620
1119 BACHELOR SCIENCE NURSING	-	-	-	-	21,701	21,701	21,701
1121 COLLEGE PREPARATION	11,120	3,027	4,435	3,468	100	100	100
1123 COMPUTER APPLICATIONS	22,568	32,366	50,285	49,152	51,791	51,337	51,337
1124 MATH	114,784	130,956	220,531	235,359	323,237	323,237	323,237
1126 BIOLOGICAL SCIENCE	144,819	152,415	192,720	229,223	261,212	261,212	261,212
1130 WELDING	223,509	192,650	390,696	273,638	406,303	406,303	406,303
1134 HEALTH RELATED	22,330	22,138	47,894	26,919	46,343	46,343	46,343
1137 COMMUNITY EDUCATION	110,321	137,365	100,766	88,573	97,900	97,900	97,900
1140 PHYSICAL SCIENCE	39,804	20,160	22,712	34,754	55,609	55,609	55,609
1142 PSYCHOLOGY	46,629	56,591	60,156	60,158	106,770	106,770	106,770
1145 SOCIAL SCIENCE	49,922	58,508	76,955	67,134	111,079	111,079	111,079
1150 VISUAL & PERFORMING ARTS	59,745	76,248	99,199	76,279	122,906	122,161	122,161
1151 ALLIED HEALTH	239,540	294,045	356,112	185,547	-	-	-
1152 BUSINESS MGMT	107,226	122,744	144,894	106,281	59,375	58,928	58,928
1155 EARLY CHILDHOOD	108,643	123,181	123,920	121,871	135,917	135,917	135,917
1156 ENGLISH/WRITING/LITERATURE	172,227	225,570	269,007	245,988	309,533	309,533	309,533
1161 ABE/GED	194	7,823	350	289	52,678	52,678	52,678
1165 ESOL	77,743	91,439	99,513	87,481	143,450	143,450	143,450
1166 PRE-APPRENTICESHIP	-	-	-	-	153,000	153,000	153,000
1167 NATURAL RESOURCES	-	-	-	-	124,339	124,339	124,339
1171 SBDC	45,201	40,162	205,103	152,246	198,897	198,897	198,897
1180 STEP	103,164	115,009	130,233	104,569	134,661	134,661	134,661
1181 STEP EXPANSION	-	-	-	16,980	1,600	1,600	1,600
1182 PTO EXPANSION	-	-	-	15,112	-	-	-
TOTAL INSTRUCTION	2,508,623	2,866,022	4,014,144	3,366,650	5,055,883	5,055,876	5,055,876
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	476,619	677,164	677,164	677,164
2200 LIBRARY	195,429	178,122	190,312	166,033	203,573	203,573	203,573
2700 CURRICULUM	-	-	131,970	133,812	144,882	144,882	144,882
TOTAL ACADEMIC SUPPORT	674,920	619,174	992,231	776,463	1,025,620	1,025,620	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	183,848	203,686	203,686	203,686
3150 STUDENT SERVICES SUPPORT	71,597	52,634	50,022	56,508	86,848	86,848	86,848

Description	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 ESTIMATED ACTUAL	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
3200 REGISTRAR	128,322	111,017	161,039	109,192	168,823	168,823	168,823
3250 EQUITY	603	684	-	-	-	-	-
3300 GRADUATION	7,303	5,222	5,725	7,722	8,800	8,800	8,800
3400 ACADEMIC ADVISING	278,037	278,384	340,508	335,315	403,557	403,557	403,557
3500 TEST/TUTOR/DISABILTY SERVICES	67,232	73,168	84,059	85,697	92,523	92,523	92,523
3600 FINANCIAL AID	130,725	147,719	273,876	234,010	284,385	284,385	284,385
7100 WORKSTUDY	11,677	21,278	48,886	12,245	15,402	15,402	15,402
TOTAL STUDENT SERVICES	1,043,491	942,900	1,135,318	1,024,538	1,264,025	1,264,025	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	51,346	125,415	125,415	125,415
5200 OFFICE OF THE PRESIDENT	386,400	469,601	483,371	497,694	578,831	578,831	578,831
5225 STRATEGIC INITIATIVE FUNDS	7,494	10,000	493,520	-	889,834	463,941	463,941
5250 EXECUTIVE LEADERSHIP	91,423	60,724	202,367	205,690	230,872	230,872	230,872
5300 MARKETING & PUBLIC RELATIONS	178,031	174,766	235,080	200,924	267,038	267,038	267,038
5350 COLLEGE DEVELOPMENT	67,295	73,116	92,449	87,020	111,766	111,766	111,766
5370 FOUNDATION	54,138	59,613	63,819	65,425	70,371	70,371	70,371
5400 FINANCE	491,357	626,917	648,351	611,779	657,581	657,581	657,581
5410 HUMAN RESOURCES	150,389	225,207	240,777	239,025	255,498	255,498	255,498
5900 INSTITUTIONAL RESEARCH	60,000	60,000	60,000	60,000	60,000	60,000	60,000
5950 INFORMATION TECHNOLOGY	411,388	441,134	601,084	628,079	674,212	674,212	674,212
6000 COLLEGE SUPPORT	438,439	406,966	421,700	561,583	430,400	430,400	430,400
TOTAL COLLEGE SUPPORT	2,393,374	2,663,830	3,614,523	3,208,565	4,351,817	3,925,924	3,925,924
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	103,918	123,711	123,711	123,711
6200 FACILITIES	352,352	447,035	610,075	468,896	726,620	726,620	726,620
6500 UTILITIES	280,662	317,611	334,000	283,195	356,000	356,000	356,000
TOTAL PLANT OPERATIONS	733,297	858,604	1,054,222	856,009	1,206,331	1,206,331	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	1,746,889	1,746,889
6901 TRANSFERS OUT	-	7,553	1,610,000	1,267,781	500,000	500,000	500,000
TOTAL CONTINGENCY & TRANSFERS	-	7,553	2,907,252	1,267,781	2,306,515	2,246,889	2,246,889
Total General Fund Expenditures	7,353,705	7,958,083	13,717,688	10,500,006	15,210,192	14,724,665	14,724,665
0 **Total General Fund Resources**	10,130,915	12,611,093	13,717,688	14,863,381	15,210,192	14,724,665	14,724,665
Ending Fund Balance	**2,777,210**	**4,653,011**	**0**	**4,363,376**	**(0)**	**0**	**0**

OREGON COAST
COMMUNITY COLLEGE

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			GENERAL OBLIGATION BOND DEBT SERVICE - FUNDS 7000 & 7024			
			RESOURCES			
326,065	264,852	566,000	Beginning Fund Balance	422,003	432,623	432,623
2,002,615	2,429,034	1,818,482	Property Tax Revenue	2,070,004	2,070,004	2,070,004
77,156	79,761	65,000	Interest Earned	40,000	40,000	40,000
0	0	566,000	Interfund Transfers In	(0)	(0)	(0)
2,405,837	**2,773,646**	**3,015,482**	**TOTAL RESOURCES**	**2,532,008**	**2,542,627**	**2,542,627**
			EXPENDITURES			
10	50	167	Bank Fees	167	167	167
190,975	105,000	1,742,467	Interest Payments	1,709,500	1,709,500	1,709,500
1,950,000	2,100,000	350,283	Principal Payments	431,856	431,856	431,856
2,140,985	2,205,050	2,092,917	TOTAL MATERIALS & SERVICES	2,141,523	2,141,523	2,141,523
-	-	566,000	Interfund Transfers Out	(0)	(0)	(0)
-	0	356,565	Contingency	390,485	401,104	401,104
2,140,985	**2,205,050**	**3,015,482**	**TOTAL EXPENDITURES**	**2,532,008**	**2,542,627**	**2,542,627**
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**

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			PERS DEBT SERVICE - FUND 7050			
			RESOURCES			
173,074	77,612	8,522	Beginning Fund Balance	9,724	34,390	34,390
1,634	1,553	1,200	Interest Earned	750	750	750
141,939	189,167	273,362	Income-General Fund PERS	313,867	313,867	313,867
316,647	**268,333**	**283,084**	**TOTAL RESOURCES**	**324,340**	**349,007**	**349,007**
			EXPENDITURES			
49,035	39,856	29,711	Interest Payments	18,599	18,599	18,599
190,000	210,000	230,000	Principal Payments	250,000	250,000	250,000
239,035	249,856	259,711	TOTAL MATERIALS & SERVICES	268,599	268,599	268,599
0	0	23,373	Contingency	55,741	80,408	80,408
239,035	**249,856**	**283,084**	**TOTAL EXPENDITURES**	**324,340**	**349,007**	**349,007**
77,612	**18,477**	-	**ENDING FUND BALANCE**	**-**	**-**	**-**

OREGON COAST
COMMUNITY COLLEGE

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			Special Revenue / Grants - Fund 2XXX			
			RESOURCES			
260,215	560,441	1,255,789	Beginning Fund Balance	1,579,815	1,628,417	1,628,417
2,013,150	2,763,945	4,081,944	Federal	3,829,180	3,829,180	3,829,180
1,237,013	1,311,948	2,176,976	State	1,883,479	1,883,479	1,883,479
105,480	175,394	258,368	Local	154,000	166,600	166,600
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**	**7,507,676**	**7,507,676**
			EXPENDITURES			
661,338	1,128,856	1,780,315	Personnel Services	1,736,630	1,736,630	1,736,630
416,378	837,726	2,559,028	Materials & Services	2,474,511	2,529,097	2,529,097
1,969,269	2,613,557	2,933,735	Financial Aid Disbursements	2,735,334	2,741,950	2,741,950
9,861	-	500,000	Capital	500,000	500,000	500,000
3,056,846	**4,580,139**	**7,773,078**	**TOTAL EXPENDITURES**	**7,446,475**	**7,507,676**	**7,507,676**
560,441	**241,628**	**0**	**ENDING FUND BALANCE**	**0**	**(0)**	**(0)**

OREGON COAST
COMMUNITY COLLEGE

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			Capital Projects - Funds 4000 & 4300			
			RESOURCES			
	-	34,036,945	Beginning Fund Balance	26,646,821	25,226,975	25,226,975
	36,025,084	-	Bond Sales & Local Financing	-	-	-
	-	8,000,000	State Matching Funds	8,000,000	8,000,000	8,000,000
	1,267,417	960,464	Interest Earnings	563,718	603,226	603,226
	-	-	Interfund Transfers In	-	-	-
-	**37,292,501**	**42,997,409**	**TOTAL RESOURCES**	**35,210,539**	**33,830,201**	**33,830,201**
			EXPENDITURES			
	-	-	Personnel Services	-	-	-
	1,058,043	5,000,000	Materials & Services	35,210,539	28,830,201	28,830,201
	1,626,360	37,997,409	Capital Construction	-	5,000,000	5,000,000
	229,342	-	Interfund Transfers Out	-	-	-
	2,913,745	**42,997,409**	**TOTAL EXPENDITURES**	**35,210,539**	**33,830,201**	**33,830,201**
-	**(34,378,756)**	**(0)**	**ENDING FUND BALANCE**	**0**	**0**	**0**

OREGON COAST
COMMUNITY COLLEGE

ENTERPRISE FUND

ENTERPRISE FUND

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			YOUR COLLEGE STORE - Fund 3000			
			RESOURCES			
(33,676)	(47,117)	(5,338)	Beginning Fund Balance	37,327	39,938	39,938
148,899	185,046	246,000	Sale of Goods-Books, Food & Clothing	225,000	225,000	225,000
-	-	-	Federal Grant	-	-	-
-	-	35,000	Interfund Transfers In	-	-	-
115,223	**137,929**	**275,662**	**TOTAL RESOURCES**	**262,327**	**264,938**	**264,938**
			EXPENDITURES			
24,796	33,874	49,829	Personnel Services	86,855	86,855	86,855
137,545	115,039	225,833	Materials & Services	175,472	178,083	178,083
-	-	-	Capital	-	-	-
-	-	-	Interfund Transfers Out	-	-	-
-	-	-	Contingency	-	-	-
162,341	**148,913**	**275,662**	**TOTAL EXPENDITURES**	**262,327**	**264,938**	**264,938**
(47,118)	**(10,984)**	**0**	**ENDING FUND BALANCE**	**-**	**-**	**-**

OREGON COAST
COMMUNITY COLLEGE

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			Unemployment - Fund 3035			
			RESOURCES			
109,597	119,145	127,758	Beginning Fund Balance	134,650	155,382	155,382
21,875	11,841	27,598	General Fund Income	200,216	200,216	200,216
131,472	**130,985**	**155,356**	**TOTAL RESOURCES**	**334,865**	**355,598**	**355,598**
			EXPENDITURES			
12,327	4,801	30,000	Outside Services	30,000	30,000	30,000
12,327	4,801	30,000	TOTAL MATERIALS & SERVICES	30,000	30,000	30,000
0	0	125,356	Contingency	304,865	325,598	325,598
12,327	**4,801**	**155,356**	**TOTAL EXPENDITURES**	**334,865**	**355,598**	**355,598**
119,145	**126,184**	**(0)**	**ENDING FUND BALANCE**	**-**	**-**	**-**
			Copying - Fund 3036			
			RESOURCES			
2,037	(3,962)	6,662	Beginning Fund Balance	8,240	7,034	7,034
3,894	20,518	18,000	Copying & Printing Income	21,000	21,000	21,000
5,931	**16,555**	**24,662**	**TOTAL RESOURCES**	**29,240**	**28,034**	**28,034**
			EXPENDITURES			
3,499	0	2,200	Copier Supplies & Maintenance	2,200	2,200	2,200
0	0	0	Equipment - Under $5000	19,040	17,834	17,834
6,395	6,272	8,000	Maintenance Agreements	8,000	8,000	8,000
9,894	6,271	10,200	TOTAL MATERIALS & SERVICES	29,240	28,034	28,034
0	0	-	Capital	-	-	-
0	0	14,462	Contingency	0	0	0
9,894	**6,271**	**24,662**	**TOTAL EXPENDITURES**	**29,240**	**28,034**	**28,034**
(3,962)	**10,283**	**-**	**ENDING FUND BALANCE**	**(0)**	**(0)**	**(0)**
			Insurance Deductible - Fund 3037			
			RESOURCES			
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	15,000
15,000	**15,000**	**15,000**	**TOTAL RESOURCES**	**15,000**	**15,000**	**15,000**
			EXPENDITURES			
-	0	15,000	Contingency	15,000	15,000	15,000
-	**-**	**15,000**	**TOTAL EXPENDITURES**	**15,000**	**15,000**	**15,000**
15,000	**15,000**	**-**	**ENDING FUND BALANCE**	**-**	**-**	**-**

OREGON COAST
COMMUNITY COLLEGE

RESERVE FUNDS

RESERVE FUND

Strategic Initiatives - Fund 5000

Established: 12/18/2013 Board of Education Resolution 14-12.08
Reviewed: n/a
Purpose: Funds reserved for strategic initiatives.

2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	Description	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
			RESOURCES			
307,224	241,592	307,024	Beginning Fund Balance	1,575,004	1,580,355	1,580,355
0	229,342	1,575,000	Interfund Transfers In	500,000	500,000	500,000
307,224	**470,935**	**1,882,024**	**TOTAL RESOURCES**	**2,075,004**	**2,080,355**	**2,080,355**
			EXPENDITURES			
65,631	163,911	1,882,024	Outside Services	2,075,004	2,080,355	2,080,355
65,631	163,911	1,882,024	TOTAL MATERIALS & SERVICES	2,075,004	2,080,355	2,080,355
0	0	0	Contingency	0	0	0
0	0	0	Interfund Transfers Out	0	0	0
-	-	-	TOTAL CONTINGENCY & TRANSFERS	-	-	-
65,631	**163,911**	**1,882,024**	**TOTAL EXPENDITURES**	**2,075,004**	**2,080,355**	**2,080,355**
241,592	**307,024**	**-**	**ENDING FUND BALANCE**	**-**	**-**	**-**

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