TILLAMOOK BAY COMMUNITY COLLEGE
2014-2015 ADOPTED BUDGET

TILLAMOOK BAY
COMMUNITY COLLEGE

Tillamook Bay Community College
Tillamook County

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2014-2015 Budget Message

The 2014-2015 Budget for Tillamook Bay Community College (TBCC) will be our first budget as an independently accredited college. The budget for 2014/2015 will continue to reflect the ongoing focus on student persistence and completion; as well as strong support for the teaching and learning mission of the College. TBCC remains committed to ensuring that all students have the opportunity to complete a degree in two years. TBCC also remains committed to partnership with our community to meet those needs. The Accreditation report stated:

"The College, in partnership with the community, strives to be a center for educational excellence that provides access to lifelong learning; bridges to opportunity; an environment for innovation and intellectual pursuits; and leadership in the economic, cultural, and intellectual evolution of our community. This mission began its current expression in 2003, when the Oregon state legislature stopped funding a majority of the non-credit community education offered in public community colleges. The College, which had 80 percent of its offerings in non-credit community education, with a scattered offering of transfer education classes, made the decision to begin the dramatic shift in the ratio of non-credit to credit offerings. By 2013, 60 percent of all classes were offered for credit. To understand the enormity of this shift, operationally and culturally, a helpful comparison is found at Blue Mountain Community College. BMCC is the Oregon system high watermark for credited courses—90 percent—after having been established in 1962 primarily to offer credit programs. As one might imagine, the institutional changes necessary to accomplish the change at TBCC have been remarkable."

What is ahead for TBCC and the community it serves? The first step after accreditation is to stand back and review the mission, vision and core themes. This review begins in April 2014. Since being newly accredited, the Board has also created a new program: Agriculture and Natural Resources. The Board approved the melding of two degrees (Business and Accounting) into one degree: Business Administration AAS with Management and Accounting focus areas. The college is researching areas that can be supported through a self-support budget. We are exploring the areas of medical assisting and driver's education. The college is reviewing multiple funding streams: grants, self-support and foundation funding to meet the needs. The college staff and faculty are committed to assisting each student in reaching his or her academic and career goals. It will take everyone's involvement to ensure success.

Last year the Budget message shared there would be no increases in salary. It discussed the need to keep an eye on expenditures and to grow revenue in ways that were not based on tuition. At the end of June 2013, the college staff had wisely used resources so that the beginning fund balance was larger than expected. Also, we received additional funds from the Community College Support fund. And, the PERS rates were also reduced. In light of the new beginning fund balance, the Board was asked to consider giving the staff COLA increases. Consensus of the Board was to approve a 2% COLA in January 2014.

In 2013/2014 grants began to increase. The TBCC staff and faculty are committed to vigorously and creatively identifying additional resources that support the learning environment. The college has adopted a financial point of view that accepts the "core" budget of the College as a base. Then, building upon that, we are committed to augmenting the revenue streams from grants, self-support and foundation development. This approach is similar to private colleges, and is needed for long term stability and targeted growth. The college has applied for grants to create resources to meet needs. In the 2014-2015 budget, grants include ones that continue over several years such as Title III, Career Pathways and Connect2Complete. These grants provide resources for professional development, foundation development, technology enhanced learning, and systems and programming support to streamline systems. The TBCC budget also reflects several strategic statewide grants for community colleges for which TBCC is the fiscal agent. The college is also the fiscal agent for the county lodging tax that will fund tourism marketing and support throughout Tillamook County.

The overall amount of the general fund increased from $4,413,860 to $4,612,099. The overall decrease in the "other" accounts decreased from $10,839,122 to $10,323,949.

The statewide governance and finance for community colleges will be moving to The Higher Education Coordinating Commission (HECC) as of July 1, 2014. This past year has been one of answering questions about community college's mission, funding, needs and future direction to create a smooth transition. The State of Oregon, HECC, and national goals emphasize student completion of their post-secondary degrees or certificates. It is through "completion" that our students are best equipped to "participate in, contribute to, and benefit from the cultural richness and economic vitality of our communities". TBCC has been very focused over the past two years in identifying those areas where our students succeed and where there are gaps.

The strategic framework of the college forms the sideboards for the budget. Within those sideboards, the college budget reflects and informs the priorities for resource allocation. The proposed budget has assumptions:

- **Inflation** – Across the board increases in cost of purchased goods and services are not programmed in the 2014-2015 proposed budget. However, specific amounts for materials and services have been adjusted where increases (or decreases) are known or can be reasonably estimated.
- **Salaries and benefits** – In the 2014-2015 proposed budget, there is no longevity step increase, but there is a 1% cost of living adjustments proposed to begin July 1. College employees have had furloughs days since 2009. There is no future revenue to restore the 11 days of unpaid leave for staff and 7 days for faculty members. Thus the calendar is being adjusted to reflect this 5-year reality into our "new normal."
- **Medical/Dental/Vision insurance** – The college stipend is increasing by 3.0% to $1,241 per employee per month to insure that full payment of the employee-only health insurance premiums is maintained, while a partial contribution to dependent coverage remains. Insurance coverage at pro-rated amounts for part-time employees is maintained.
- **PERS increase** – The college budget reflects PERS employer rates of 9.32% for Tier I and II members and 7.42% for OPSRP members. The budget also retains the 6% PERS employee portion pickup.
- **Positions** – The College has added a .5 FTE position to support the Chief Academic Officer and President. The college is also recommending making a part time position to a .5 FTE position to support the foundation and college advancement. The college is also assuming the responsibility of the Hospitably Tourism Recreation faculty member with support from the Tillamook Education Consortium where the position has resided.
- **Tuition increases** – 2014-2015 reflects a $3 increase in tuition that becomes $93 per credit hour.
- **Transfer** – A transfer of $44,925 will be made from the Strategic Fund to balance the budget.

We can only accomplish these challenges of resources, education change and meeting the needs of our students by a collaborative, comprehensive effort by every key constituency within the TBCC community, always keeping the big picture in mind as we do so – student persistence and achievement of their goals. We need to continue to reach our community. We need to continue to identify resources that can assist the college in meeting the community education and training needs. We need to use our core budget for stability and use grants and self-support to create a nimble and personalized learning environment.

On a final note, the TBCC Achievement Compact with the Oregon Education Investment Board aligns with the 2014-2015 budget. The intent of the Achievement Compacts is to aim all of education PK-20 to meet the statewide goals for 40-40-20 by 2025. Approved by the Oregon Legislature in 2011 in Senate Bill 253, the "40-40-20 Goal" reflects the statewide goal that 40% of adult Oregonians hold a bachelor's or advanced degree, 40% to have an associate's degree or a meaningful postsecondary certificate, and all adult Oregonians to hold a high school diploma or equivalent by the year 2025. For TBCC to provide its "share" to meet the goal, the College needs to double the certificates and degrees awarded each year. This currently is not within our reach. However, the college is committed to work toward that goal with the resources available.

Connie Green
President

Compact Measure	All 2010-11	All 2011-12 Projected	All 2011-12 Actual	All 2012-13 Projected	All 2012-13 Current	All 2012-13 Actual	All 2013-14 Projected	All 2014-15 Target	Total Underrepresented 2010-11	Total Underrepresented 2011-12	Total Underrepresented 2012-13	Total Underrepresented 2013-14
Total GEDs	38	30		30	16	68	30	30	NA		NA	
Total Certificates	9	10	DS	10		7	10	10	DS	DS	DS	DS
Total Associates Degrees	23	25	24	25		56	25	30	DS	DS	16	DS
Transfer to any 4-year	95	98		95		68	90	90	DS		11	
PSR Math Pass Rate %	67	66	65.29	65.00	69.00	71.79	70.00	75.00	70.00	64.77	83.30	64.77
PSR Write Pass Rate %	97	93	92.00	90.00	80.00	88.00	90.00	95.00	100.00	85.71	100.00	85.71
Pass 15 Credits	264	205	333	200	158	193	200	215	39	62	47	62
Pass 30 Credits	117	145	139	145	154	31	145	150	19	28	25	28
Pass Rate National Licensure %	0	65	85.71	65.00		85.70	80.00	80.00	NA	N/A	85.70	N/A
Dual Credit HS	91	90	184	90	82	122	100	135	15	31	27	31
Dual Enroll OUS	0	5	0	5		0	5	10	0	0	0	0
Transfer to OUS	68	70		70		47	75	80	6		7	7
Local Priorities (Optional for each district)												
Career and College Ready: Project with Tillamook High School to have all students who graduate in 2015 have one college class up to one year of college.	91	105	105	120			120	160	6	7	10	

** DS; Data suppressed, count less than 7*

Compact Measure	Total African American 2011-12	Total African American 2012-13	Total Hispanic/Latino 2011-12	Total Hispanic/Latino 2012-13	Total Native American or Alaskan Native 2011-12	Total Native American or Alaskan Native 2012-13	Total Multi-Racial/Multi-Ethnic 2011-12	Total Multi-Racial/Multi-Ethnic 2012-13	Total Pacific Islander 2011-12	Total Pacific Islander 2012-13	Total Economically Disadvantaged 2011-12	Total Economically Disadvantaged 2012-13
Total GEDs	NA		NA				NA		NA		NA	
Total Certificates	0	0	0	0	0	0	0	0	0	0	DS	DS
Total Associates Degrees	0	0	0	0	0	0	0	0	0	0	DS	11
Transfer to any 4-year	0		DS				0		0			
PSR Math Pass Rate %	0.00	NA	70.00	100.00	60.00	100.00	DS	100.00	NA	0.00	66.67	79.40
PSR Write Pass Rate %	100	NA	100.00	100.00	100.00	NA	100.00	100.00	NA		83.33	100.00
Pass 15 Credits	0	0	17	21	11	8	DS	DS	0	DS	25	21
Pass 30 Credits	0	0	8	DS	DS	DS	0	DS	0	0	10	NA
Pass Rate National Licensure %	NA	N/A	NA	N/A	N/A	N/A	NA	N/A	NA	N/A	N/A	N/A
Dual Credit HS	NA	DS	12	19	DS	DS	0	0	0	DS	0	0
Dual Enroll OUS		0	0	0	0	0	0	0	0	0	0	0
Transfer to OUS			DS		DS		0.00		0.00		DS	

** DS; Data suppressed, count less than 7*

Budget Officer Summary

Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in October 2013.

Guideline	Gloss[1]
Assessment and Planning: Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, core themes, and strategic initiatives.	Determining the short, intermediate, and long-range goals, objectives, and activities necessary to fulfill the College's mission and core themes in a continuously improving manner is essential to meet the expectations of those TBCC is charged to serve.
Educational Program Support: Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable. If resources are not sufficient to fund all existing programs, exit them in reverse priority order.	This guideline addresses a key principle: to remain viable, resources must be invested where they will provide the best return. It also acknowledges TBCC's roles as a comprehensive community college with support for core themes of Collegiate and General Education, Workforce Development, Developmental Education, and Community Enrichment.
Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.	In today's highly technological society, students trained in up to date labs and equipment are afforded the highest opportunity for success. In addition, the competitive nature of the higher education industry places an institution that does not maintain up-to-date training equipment at a significant disadvantage.
Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, core themes, and strategic initiatives.	TBCC recently completed several capital construction projects including: the new central campus building, a new technical training center in remodeled Tillamook School District facilities, a new TBCC South facility, and renovated facilities within Neah-Kah-Nie High School. Our new facilities are expected to fully support the institution and the students it serves and allow TBCC to better fulfill its mission, goals, and strategic plans.
Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	Information technologies are expanding at a phenomenal pace. Developing and maintaining a technological infrastructure to support information technologies is a paramount objective of progressive institutions of higher education. To serve the best interests of students, and to meet the information and accountability demands of the public, TBCC must establish a long-term financial commitment to this objective.
Faculty and Staff Development: Encourage faculty and staff development and training.	The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential.
Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2013-2014 salary levels after accounting for inflation. Within the constraints imposed by fiscal and other limitations, adjust salaries to a level reflective of the median average of the rural community colleges in Oregon.	A key to attracting and keeping outstanding professional staff is to maintain remuneration at levels competitive with those offered by other similar community college employment opportunities in Oregon.
Student Tuition and Fees: Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges and not exceeding those of our contracting college.	Community colleges are colleges of the people. Providing access to TBCC's educational offerings is a concept intrinsic to the foundation of the College's mission. Targeting tuition and fees to level reflective of neighboring and statewide institutions ensures maintenance of this objective.

The 2014-2015 Budget contains funding addressing each of the Budget Development Guidelines as follows:

Guideline	Funding/Project
Assessment and Planning: Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission and core themes.	1. Focus groups and online surveys to improve student success. 2. Funding to support implementation of TBCC's student success initiatives through participation in Achieving the Dream (ATD). 3. Continued funding to support faculty work on student learning outcomes assessment.
Educational Program Support: Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable courses. If resources are not sufficient to fund all existing programs, exit them in reverse priority order.	1. A continuing commitment to offer the AAOT, AS, AGS and the ASOT-Business in a two-year time frame and OTM in a one-year time frame is reflected by continued funding of existing contracted faculty positions and credit adjunct support. This action strengthens maintaining Accreditation. 2. A continuing commitment to offer requisite credit coursework for certificates of completion and associate of applied science degrees, such as Business Administration, Criminal Justice, Culinary Arts, Emergency Medical Services, Hospitality/Tourism/Recreation Management, Industrial Maintenance, and others, is reflected by funding for contracted and adjunct faculty. 3. Continue to build and strengthen access of local high school students to TBCC programs, courses and services. 4. Partial funding for a CTE Director to enhance connections with high schools and strengthen K-14 programs of study.
Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.	1. Continue planned upgrades of computer hardware and software in computer labs. 2. Funding is provided for instructional technology, including Moodle use and instructional software.
Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, institutional goals, core theme objectives and strategic plans.	1. Maintain staffing and contracted services to provide a quality learning environment at all TBCC facilities. 2. Construction of a second building on the main campus is the next project. Most of the funding has been secured and remaining funds will continue to be sought.
Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	1. Funding is provided for campus and instructional technology. 2. Funds are also provided to continue software and hardware improvements and enhancements. 3. A Title III grant is providing resources for enhancement and expansions of technology.
Professional Representations: Emphasize professional quality and ethics in all public representations of the College and its programs consistent with NWCCU standards for publications.	1. Continue web site redesign and maintenance project. 2. Create and distribute widely high-quality student information materials.

Staff Development: Encourage staff development and training consistent with NWCCU standards.	1. Continue faculty and administrative staff participation in State and PCC meetings. 2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities. 3. Continue funding support for professional development of faculty and staff through credit coursework and degrees. 4. Fund professional development activities for enhancing student relations and student engagement.
Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2013-2014 salary levels after accounting for inflation. Within the constraints imposed by fiscal and other limitations, adjust salaries to a level reflective of the median average of the rural community colleges in Oregon.	1. No step movements are proposed for staff or faculty in FY 14-15. 2. PERS Employee Contribution Pickup continued. 3. A 1% Cost-of-Living adjustment is proposed for staff and faculty in FY 14-15.
Student Tuition and Fees: Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level not exceeding those of our contracting College and to a level generally equivalent to those of other rural Oregon Community Colleges.	1. Tuition increased from $90 to $93 per credit. 2. No material increase or decrease in fee revenue is anticipated from fee changes.

Basic Budget Assumptions

In preparing the budget the following basic assumptions were employed:

1. Enrollment is assumed to increase by 1% from 2013-2014 levels.
2. Furloughs of staff and faculty will be incorporated into the salary schedule at 11 days and 7 days, respectively. The staff salary schedule will now reflect a 249 day contract year and the faculty salary schedule will reflect a 173 day contract year.
3. Staff and faculty will not receive pay step increases, but will receive a 1% cost of living adjustment.
4. Property tax revenue will increase by approximately 3% based on an estimate from Tillamook County Treasurer.
5. Appropriation amounts from the State's Community College Support Fund are based on the Department of Community Colleges and Workforce Development funding formula calculated distribution of the 2013-2015 estimated state appropriation including the additional appropriation added during the 2013 Special Session.
6. TBCC was informed by the Tillamook County Treasurer that its timber revenue will increase from 2013-2014 levels based on a State Forester forecast of the timber harvest.
7. The budget contains $718,698 for Operating Contingency and Ending Fund Balance which represents approximately 18.4% of the General Fund Budget.
8. This budget continues to finance construction of a second building on the main campus using revenues from General Obligation bonds sold in 2007. Additional sources of funding will be necessary to begin construction.

Conclusion

Presented here is the proposed budget for FY2014-2015. Adoption of the approved budget by the Board of Education is scheduled for June 2, 2014.

Acknowledgements

Preparation of a budget involves the entire staff of the College along with the Board and the Public Budget Committee. My sincere appreciation is expressed to all who have, and will participate in the process and by so doing, contribute to the current and future success of Tillamook Bay Community College.

Kyra Williams, Comptroller
Budget Officer
Tillamook Bay Community College

BUDGET COMMITTEE MEMBERSHIP

ZONE	AREAS REPRESENTED (PRECINCTS)	BOARD MEMBER	COMMUNITY REPRESENTATIVE	TERM EXPIRES
1	Beaver, Carnahan, Cloverdale, Hebo, Neskowin, and Union	Rose Wharton	Michelle Hughes	6/30/14
2	Fairview, Netarts, Oceanside, South Prairie, and Westside	Craig Wakefield	Van Moe	6/30/15
3	City of Tillamook (Wards 1-6), Eastside, and Trask	James P. McGinnis	J. Robert McPheeters	6/30/14
4	Bay City, Garibaldi, Kilchis, Maple Leaf, and Foley	Stephen Shaw	Steve Vanderhoef	6/30/15
5	Nehalem, Pine Grove, Rockaway Beach, and Wheeler	Ann Swain	Ward Weissenfluh	6/30/15
6	At-Large	Deborah Lincoln	Vicki Goodman	6/30/14
7	At-Large	Robert Weitman	Jack Mulder	6/30/15

Revised 6/2012

Tillamook Bay Community College
2014-2015 Budget Schedule

	Time Line	Personnel	Tasks
1.	September 9, 2013	College Board of Education	Appoint College Comptroller as Budget Officer
2.	September 9 through October 21, 2013	College Board of Education	Review and Refine Budget Development Guidelines
3.	October 21, 2013	College Board of Education	Approve Budget Development Guidelines and Schedule
4.	October 2013 through January 14, 2014	Budget Managers	Review forms and processes for improvement. Begin budget development.
5.	January 14 through February 8, 2014	Budget Managers	Budget Managers work with Departments to prepare recommendations for the 2014-2015 budget along with supporting material. Consult with Comptroller for needed information.
6.	February 3, 2014	College Board of Education	Appoint Public Budget Committee members as needed.
7.	February 11, 2014	Budget Managers	Budget Managers send budget worksheets to the Budget Officer for compiling document.
8.	February 18, 2014	Budget Officer	Consumer Price Index available for calculating cost of living. Deadline to complete 2014-2015 revenue projection assumptions.
9.	February 18 through March 3, 2014	Budget Officer Budget Managers	Meet to review and discuss budget proposals and work on balancing budget.
10.	February 25 through March 3, 2014	Budget Managers	Budget Managers meet with departments to discuss budget balance progress for 2014-2015 Preliminary Proposed Budget.
11.	March 3, 2014	College Board of Education	Approve 2014-2015 tuition and fee schedule and cost of living adjustment
12.	March 15, 2014	Budget Officer Budget Managers	Meet to finalize 2014-2015 Proposed Budget.
13.	March 15 through April 1, 2014	Budget Officer	Compilation of proposed budget document.
14.	April 1, 2014	Budget Officer	Publish, mail and distribute preliminary 2014-2015 Budget to Public Budget Committee Members and Budget Managers.
15.	April 21, 2014	Budget Committee Budget Officer	Public Budget Committee Meeting. Receive budget message and deliberate on content. Hold Public Hearing on Proposed Budget, review Proposed Budget and approve 2014-2015 budget and tax levy.
16.	May 21, 2014	Budget Officer	Publish Notice of Budget Hearing and Financial Summary.
17.	June 2, 2014	College Board of Education	Hold Public Hearing on 2014-2015 budget approved by Public Budget Committee. Enact Resolutions to adopt budget, make appropriations, levy property taxes and categorize property tax levy for 2014-2015.
18.	Before July 15, 2014	Budget Officer	Submit Budget levy and resolutions to County Assessor.

GENERAL FUND

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-RESOURCES

Beginning Fund Balance

Beginning Fund Balance is an estimate of available resources as of July 1, 2014. A certain amount is necessary to maintain adequate cash flow for the College as a whole.

Projected: $668,698

Community College Support Fund

The Oregon Department of Community Colleges and Workforce Development distributes state community college support funds via a formula which is based on enrollment, recommended by the Commissioner and approved by the State Board of Education.

Projected: $985,893

Local Resources

Property Taxes

Local taxes collected from the permanent rate of $.2636 per $1,000 of assessed valuation established by Ballot Measure 50 are reduced by an uncollectible rate of 7%, and the limits of Ballot Measure 5.

Projected: $1,085,322 Current
51,500 Prior

Contracts - Local

Contracts with Tillamook County General Hospital and Tillamook Education Consortium

Projected: $72,000

Tuition and Fees

The College recognizes the importance of keeping tuition within the reach of all students so that no one is denied an education because of the inability to pay. However, as other resources become more limited, all resources must be reevaluated including tuition and fees. The College is budgeting $93 tuition per credit hour for 2014-2015.

Projected: $1,124,472 Credit Tuition
13,000 Non-credit Tuition
195,700 Fees

Other Revenue Sources

Sale of Goods and Services

This revenue is primarily from GED testing services.

Projected: $4,000

Interest

Interest is from investment in the Local Government Investment Pool.

Projected: $5,500

Rental

Rental income is primarily for EDC and State Regional Solutions office rent and facility use fees.

Projected: $10,000

Miscellaneous

Miscellaneous income is primarily from reimbursed expenses.

Projected: $7,000

Transfers In

Amounts transferred to the General Fund to help cover the cost of College operations and PERS debt service.

Projected: $346,365

Administrative Overhead

Charges for the costs of providing administrative support for certain grants and contracts.

Projected: $46,364

Tillamook Bay Community College

GENERAL FUND: RESOURCES

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	General Fund 100-XX-XXXX-XX						
3100-00	BEGINNING FUND BALANCE	$ 746,564	$ 737,977	$ 539,247	$ 668,698	$ 668,698	$ 668,698
STATE SOURCES: 100-04-XXXX-XX							
4200-00	COMMUNITY COLLEGE SUPPORT FUND	$ 864,482	$ 823,137	$ 895,000	$ 985,893	$ 985,893	$ 985,893
4210-00	STATE TIMBER TAX	$ 675	$ 926	$ -	$ -	$ -	$ -
LOCAL SOURCES: 100-05-XXXX-XX							
4300-00	CURRENT TAXES	$ 982,340	$ 1,002,186	$ 1,053,711	$ 1,085,322	$ 1,085,322	$ 1,085,322
4310-00	PRIOR YEARS TAXES	$ 48,528	$ 53,755	$ 50,000	$ 51,500	$ 51,500	$ 51,500
4331-00	CONTRACTS - LOCAL	$ 35,783	$ 36,734	$ 37,500	$ 72,000	$ 72,000	$ 72,000
TUITION & FEES: 100-10-XXXX-XX							
4400-00	CREDIT TUITION	$ 1,098,761	$ 992,797	$ 1,165,000	$ 1,124,472	$ 1,124,472	$ 1,124,472
4401-00	CEU & NON-CREDIT TUITION	$ -	$ 13,520	$ -	$ 13,000	$ 13,000	$ 13,000
VARIOUS	FEES	$ 195,154	$ 176,635	$ 190,000	$ 195,700	$ 195,700	$ 195,700
OTHER RESOURCES: 100-15-XXXX-XX							
VARIOUS	SALE OF GOODS/SERVICES	$ 3,833	$ 5,460	$ 4,000	$ 4,000	$ 4,000	$ 4,000
4700-00	INTEREST INCOME	$ 5,224	$ 6,365	$ 5,000	$ 5,500	$ 5,500	$ 5,500
4710-00	RENTAL INCOME	$ 7,750	$ 17,610	$ 7,000	$ 10,000	$ 10,000	$ 10,000
4720-00	MISCELLANEOUS	$ 7,116	$ 3,429	$ 7,000	$ 7,000	$ 7,000	$ 7,000
OTHER FINANCING SOURCES: 100-19-XXXX-XX							
4920-00	TRANSFER IN FROM SPECIAL FUND	$ 408,484	$ 394,078	$ 437,676	$ 342,584	$ 342,584	$ 343,931
4921-00	TRANSFER IN FROM SPECIAL FUND - RES EQUITY	$ -	$ 3,491	$ -	$ -	$ -	$ -
4930-00	TRANSFER IN FROM ENTERPRISE FUND	$ 1,819	$ 1,921	$ 2,446	$ 2,434	$ 2,434	$ 2,434
4991-00	ADMINISTRATIVE OVERHEAD	$ 6,636	$ 20,068	$ 60,422	$ 43,996	$ 43,996	$ 46,364
RESOURCES TOTAL		$ 4,413,149	$ 4,290,089	$ 4,454,002	$ 4,612,099	$ 4,612,099	$ 4,615,814

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-SUMMARY

This page is provided for summary comparative historical information.

Tillamook Bay Community College

GENERAL FUND: SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
TOTAL RESOURCES	$ 4,413,149	$ 4,290,089	$ 4,454,002	$ 4,612,099	$ 4,612,099	$ 4,615,814
REQUIREMENTS:						
INSTRUCTION	$ 1,409,311	$ 1,313,059	$ 1,518,943	$ 1,465,445	$ 1,465,445	$ 1,465,445
INSTRUCTIONAL SUPPORT	$ 421,436	$ 410,564	$ 487,119	$ 438,015	$ 438,015	$ 438,015
STUDENT SERVICES	$ 292,310	$ 309,735	$ 377,772	$ 395,901	$ 395,901	$ 395,901
COLLEGE SUPPORT	$ 993,029	$ 872,108	$ 1,016,215	$ 1,036,847	$ 1,036,847	$ 1,036,847
PLANT OPERATION AND MAINTENANCE	$ 291,519	$ 319,606	$ 280,011	$ 279,193	$ 279,193	$ 279,193
OTHER FINANCING USES	$ 267,567	$ 263,252	$ 219,112	$ 278,000	$ 278,000	$ 278,000
TOTAL EXPENDITURES	$ 3,675,172	$ 3,488,324	$ 3,899,172	$ 3,893,401	$ 3,893,401	$ 3,893,401
CONTINGENCY	$ -	$ -	$ 554,830	$ 718,698	$ 718,698	$ 722,413
ENDING FUND BALANCE	$ 737,977	$ 801,765	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 4,413,149	$ 4,290,089	$ 4,454,002	$ 4,612,099	$ 4,612,099	$ 4,615,814

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND - INSTRUCTION - SMALL BUSINESS DEVELOPMENT (SBDC)

This cost center is primarily for identifying Small Business Development Center (SBDC) match for grants except for allocated salaries and benefits in the Business Office cost center and allocated facility costs charged to the Plant Operation and Maintenance cost center.

Personnel

Projected:	$16,214	Director (.24 FTE)
	17,501	Business Counselor (.35 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $12,584

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
INSTRUCTION:							
SMALL BUSINESS DEVELOPMENT (SBDC)							
General Fund 100-21-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 14,027	$ 13,179	$ 15,491	$ 16,214	$ 16,214	$ 16,214
5030-00	SUPPORT STAFF	$ 3,117	$ 5,648	$ 17,567	$ 17,501	$ 17,501	$ 17,501
5070-00	HOURLY	$ 621	$ 329	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 8	$ 9	$ 13,618	$ 20	$ 20	$ 20
5081-00	INSURANCE BENEFITS	$ 910	$ 1,540	$ -	$ 4,492	$ 4,492	$ 4,492
5082-00	WORKERS' COMP INSURANCE	$ 62	$ 69	$ -	$ 125	$ 125	$ 125
5083-00	FICA	$ 1,315	$ 1,435	$ -	$ 2,579	$ 2,579	$ 2,579
5084-00	PERS CONTRIBUTIONS	$ 2,496	$ 2,635	$ -	$ 4,525	$ 4,525	$ 4,525
5085-00	UNEMPLOYMENT INSURANCE	$ 465	$ 374	$ -	$ 843	$ 843	$ 843
5089-00	TUITION WAIVERS	$ 1,570	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 3,661	$ -	$ -	$ -	$ -	$ -
6020-00	TRAVEL AND MEETING EXPENSE	$ 990	$ -	$ -	$ -	$ -	$ -
6050-00	POSTAGE	$ 266	$ -	$ -	$ -	$ -	$ -
6080-00	ADVERTISING	$ 345	$ -	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ 3,437	$ -	$ -	$ -	$ -	$ -
SMALL BUSINESS DEVELOPMENT TOTALS		$ 33,290	$ 25,218	$ 46,676	$ 46,299	$ 46,299	$ 46,299

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND – INSTRUCTION - SKILLS DEVELOPMENT

Personnel

Projected:	$18,817	Chief Academic Officer (.20 FTE)
	3,042	ABE/GED Instructor (.065 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $8,809

Supplies

Supplies include goods with a per item cost under $100.

Projected: $1,000

Travel and meeting expenses

Costs associated with travel and meetings for staff.

Projected: $1,500

Postage

Projected: $100

Equipment Maintenance Contract

Funding for equipment maintenance contract for adult basic skills testing equipment.

Projected: $1,500

CASAS Testing

Costs for CASAS test materials and processing.

Projected: $1,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
SKILLS DEVELOPMENT DEPARTMENT							
General Fund 100-22-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 21,820	$ 22,146	$ 22,238	$ 18,817	$ 18,817	$ 18,817
5030-00	SUPPORT STAFF	$ 376	$ 2,948	$ -	$ -	$ -	$ -
5050-00	INSTRUCTIONAL PERSONNEL-REG	$ 13,500	$ 14,412	$ 6,329	$ 3,042	$ 3,042	$ 3,042
5070-00	HOURLY	$ -	$ 251	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 11	$ 13	$ 12,845	$ 9	$ 9	$ 9
5081-00	INSURANCE BENEFITS	$ 5,694	$ 7,091	$ -	$ 3,209	$ 3,209	$ 3,209
5082-00	WORKERS' COMP INSURANCE	$ 120	$ 144	$ -	$ 81	$ 81	$ 81
5083-00	FICA	$ 2,460	$ 2,947	$ -	$ 1,673	$ 1,673	$ 1,673
5084-00	PERS CONTRIBUTIONS	$ 4,483	$ 5,112	$ -	$ 3,291	$ 3,291	$ 3,291
5085-00	UNEMPLOYMENT INSURANCE	$ 427	$ 629	$ -	$ 546	$ 546	$ 546
5089-00	TUITION WAIVERS	$ 3,905	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 67	$ 828	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,647	$ 293	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6050-00	POSTAGE	$ 11	$ 48	$ 100	$ 100	$ 100	$ 100
6212-00	EQUIPMENT MAINTENANCE CONTRACT	$ 931	$ 987	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6230-00	RENT - CLASSROOM	$ 180	$ 240	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT	$ 951	$ -	$ -	$ -	$ -	$ -
6325-00	TESTING - CASAS	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
SKILLS DEVELOPMENT DEPARTMENT TOTALS		$ 56,583	$ 58,089	$ 46,512	$ 35,768	$ 35,768	$ 35,768

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND - INSTRUCTION - WORKFORCE DEVELOPMENT AND CONTINUING EDUCATION

Personnel

Projected: $12,078 Support Staff (.25 FTE)
14,000 Adjunct Instructors

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $10,285

Supplies

Supplies include goods with a per item cost under $100.

Projected: $500

Travel and meeting expenses

Costs associated with travel and meetings.

Projected: $500

Postage

Projected: $200

Membership Dues

Memberships for professional organizations.

Projected: $150

Marketing/Public Relations-Print Advertising

Costs for preparation of promotion materials used to promote the College and College programs.

Projected: $1,000

Licenses and renewals

Licenses required to teach certain Continuing Education courses

Projected: $350

Classroom Rental

For rental of classrooms not owned by TBCC.

Projected: $100

Instructional Contract

This is for the YMCA and NRCD recreational contracts in order to provide access to recreational activities.

Projected: $15,500

Other Course Expense

Pass through fees to other organizations.

Projected: $500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
WORKFORCE DEVELOPMENT AND CONTINUING EDUCATION							
General Fund 100-23-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 22,028	$ 22,358	$ 12,242	$ 12,078	$ 12,078	$ 12,078
5060-00	INSTRUCTIONAL PERSONNEL - ADJUNCT	$ 15,894	$ 4,658	$ 14,000	$ 14,000	$ 14,000	$ 14,000
5080-00	OTHER PAYROLL EXPENSES	$ 18	$ 16	$ 11,535	$ 42	$ 42	$ 42
5081-00	INSURANCE BENEFITS	$ 6,111	$ 6,402	$ -	$ 3,770	$ 3,770	$ 3,770
5082-00	WORKERS' COMP INSURANCE	$ 122	$ 174	$ -	$ 97	$ 97	$ 97
5083-00	FICA	$ 2,901	$ 2,033	$ -	$ 1,995	$ 1,995	$ 1,995
5084-00	PERS CONTRIBUTIONS	$ 4,020	$ 3,319	$ -	$ 3,729	$ 3,729	$ 3,729
5085-00	UNEMPLOYMENT INSURANCE	$ 946	$ 641	$ -	$ 652	$ 652	$ 652
5089-00	TUITION WAIVERS	$ 2,930	$ 3,775	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 20	$ 46	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ 318	$ 74	$ 500	$ 500	$ 500	$ 500
6050-00	POSTAGE	$ 28	$ 15	$ 200	$ 200	$ 200	$ 200
6060-00	MEMBERSHIP DUES	$ 45	$ -	$ 150	$ 150	$ 150	$ 150
6081-00	MARKETING - PRINT ADVERTISING	$ 609	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6190-00	LICENSES AND RENEWALS	$ -	$ -	$ 350	$ 350	$ 350	$ 350
6230-00	CLASSROOM RENTAL	$ -	$ -	$ 100	$ 100	$ 100	$ 100
6301-00	INSTRUCTIONAL CONTRACT	$ 14,761	$ 15,189	$ 15,500	$ 15,500	$ 15,500	$ 15,500
6302-00	OTHER COURSE EXPENSE	$ 1,398	$ 3,091	$ 500	$ 500	$ 500	$ 500
WORKFORCE DEV AND CONTINUING ED TOTALS		$ 72,149	$ 61,791	$ 56,577	$ 55,163	$ 55,163	$ 55,163

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND – INSTRUCTION - CAREER TECHNICAL & WORKFORCE

Personnel

Projected:	$30,000	Career and Technical Education Director (.5 FTE)
	62,912	CAS/BA Instructor (1 FTE)
	50,500	HTR/CA Instructor/Coordinator (1 FTE)
	75,142	Business Administration Instructor (1 FTE)
	44,882	IMT Instructor/Coordinator (.75 FTE)
	90,500	Adjunct Instructors

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $141,594

Supplies

Supplies include goods with a per item cost under $100.

Projected: $10,500

Textbooks

Professional textbooks for instructors.

Projected: $300

Travel and meeting expenses

Costs associated with travel and meetings.

Projected: $3,000

Postage

Projected: $100

Membership Dues

Memberships for professional organizations.

Projected: $300

Publications and Textbooks

Professional publications and textbooks for instructors.

Projected: $100

Other Contracted Services

This is for training by contractors and related costs.

Projected: $110,000

Equipment/Film Rental

Equipment rental for instructional purposes includes films, videotapes, etc.

Projected: $100

Non-capital Equipment and Furniture

Costs for equipment, furniture and software which has a useful life exceeding two years and a unit cost greater than $100 and less than $5,000.

Projected: $8,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
CAREER TECHNICAL EDUCATION							
General Fund 100-24-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 7,881	$ -	$ 30,000	$ 30,000	$ 30,000	$ 30,000
5050-00	INSTRUCTIONAL PERSONNEL-REG	$ 130,513	$ 144,052	$ 177,573	$ 233,436	$ 233,436	$ 233,436
5060-00	INSTRUCTIONAL PERSONNEL-ADJ	$ 95,364	$ 77,934	$ 72,500	$ 90,500	$ 90,500	$ 90,500
5070-00	HOURLY WAGES	$ 1,520	$ 88	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 89	$ 90	$ 120,055	$ 200	$ 200	$ 200
5081-00	INSURANCE BENEFITS	$ 29,281	$ 32,768	$ -	$ 56,652	$ 56,652	$ 56,652
5082-00	WORKERS' COMP INSURANCE	$ 833	$ 949	$ -	$ 1,318	$ 1,318	$ 1,318
5083-00	FICA	$ 17,427	$ 16,237	$ -	$ 27,075	$ 27,075	$ 27,075
5084-00	PERS CONTRIBUTIONS	$ 21,459	$ 22,594	$ -	$ 47,499	$ 47,499	$ 47,499
5085-00	UNEMPLOYMENT INSURANCE	$ 5,304	$ 4,800	$ -	$ 8,850	$ 8,850	$ 8,850
5089-00	TUITION WAIVERS	$ 3,220	$ 340	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 2,125	$ 2,982	$ 8,500	$ 10,500	$ 10,500	$ 10,500
6012-00	TEXTBOOKS	$ 76	$ 96	$ 300	$ 300	$ 300	$ 300
6020-00	TRAVEL AND MEETING EXPENSE	$ 2,589	$ 1,509	$ 3,000	$ 3,000	$ 3,000	$ 3,000
6050-00	POSTAGE	$ 165	$ 60	$ 100	$ 100	$ 100	$ 100
6060-00	MEMBERSHIP DUES	$ 115	$ 80	$ 300	$ 300	$ 300	$ 300
6070-00	PUBLICATIONS	$ -	$ -	$ 100	$ 100	$ 100	$ 100
6170-00	OTHER CONTRACTED SERVICES	$ 62,628	$ 78,917	$ 95,000	$ 110,000	$ 110,000	$ 110,000
6232-00	EQUIPMENT/FILM RENTAL	$ 33	$ 78	$ 100	$ 100	$ 100	$ 100
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 966	$ -	$ 8,000	$ 8,000	$ 8,000	$ 8,000
6300-00	INSTRUCTIONAL CONTRACT - PCC	$ 35,080	$ 35,318	$ 33,303	$ -	$ -	$ -
CAREER TECHNICAL EDUCATION TOTALS		$ 416,668	$ 418,892	$ 548,831	$ 627,930	$ 627,930	$ 627,930

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND – INSTRUCTION - LOWER DIVISION CREDIT

Personnel

Projected:	$79,749	Instructor, Biological Science (1 FTE)
	78,959	Instructor, Math (1 FTE)
	52,161	Instructor, English and Literature (1 FTE)
	36,163	Instructor, Social Sciences (0.75 FTE)
	170,000	Adjunct Instructors

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $155,835

Supplies

Supplies include goods with a per item cost under $100.

Projected: $3,500

Textbooks

Professional textbooks for instructors.

Projected: $300

Travel and meeting expenses

Costs associated with travel and meetings for instructors.

Projected: $3,000

Professional Development

Development activities (conferences, workshops, meetings, continued education) for all Faculty are included here.

Projected: $4,000

Postage

Projected: $100

Membership Dues

Memberships for professional organizations.

Projected: $200

Publications

Professional publications for instructors.

Projected: $100

Equipment/Film Rental

Equipment rental for instructional purposes includes films, videotapes, etc.

Projected: $100

Non-capital Equipment and Furniture

Costs for equipment, furniture and software which has a useful life exceeding two years and a unit cost greater than $100 and less than $5,000.

Projected: $5,000

Other Course Expense

Pass through fees to other organizations.

Projected: $3,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
LOWER DIVISION CREDIT							
General Fund 100-25-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 17,795	$ 18,749	$ 19,038	$ -	$ -	$ -
5050-00	INSTRUCTIONAL PERSONNEL-REG	$ 224,744	$ 228,214	$ 231,457	$ 247,032	$ 247,032	$ 247,032
5060-00	INSTRUCTIONAL PERSONNEL-ADJ	$ 230,521	$ 189,823	$ 202,114	$ 170,000	$ 170,000	$ 170,000
5080-00	OTHER PAYROLL EXPENSES	$ 169	$ 165	$ 186,871	$ 128	$ 128	$ 128
5081-00	INSURANCE BENEFITS	$ 54,873	$ 56,199	$ -	$ 53,658	$ 53,658	$ 53,658
5082-00	WORKERS' COMP INSURANCE	$ 1,648	$ 1,865	$ -	$ 1,553	$ 1,553	$ 1,553
5083-00	FICA	$ 34,399	$ 31,935	$ -	$ 31,902	$ 31,902	$ 31,902
5084-00	PERS CONTRIBUTIONS	$ 41,178	$ 36,483	$ -	$ 58,168	$ 58,168	$ 58,168
5085-00	UNEMPLOYMENT INSURANCE	$ 10,429	$ 9,715	$ -	$ 10,426	$ 10,426	$ 10,426
5089-00	TUITION WAIVERS	$ 4,038	$ 3,233	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 7,658	$ 4,649	$ 3,500	$ 3,500	$ 3,500	$ 3,500
6012-00	TEXTBOOKS	$ 23	$ 85	$ 300	$ 300	$ 300	$ 300
6020-00	TRAVEL AND MEETING EXPENSE	$ 2,495	$ 395	$ 3,000	$ 3,000	$ 3,000	$ 3,000
6021-00	PROFESSIONAL DEVELOPMENT	$ -	$ 104	$ 4,000	$ 4,000	$ 4,000	$ 4,000
6050-00	POSTAGE	$ 86	$ -	$ 100	$ 100	$ 100	$ 100
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 200	$ 200	$ 200	$ 200
6070-00	PUBLICATIONS	$ -	$ -	$ 100	$ 100	$ 100	$ 100
6170-00	OTHER CONTRACTED SERVICES	$ 360	$ 390	$ -	$ -	$ -	$ -
6232-00	EQUIPMENT/FILM RENTAL	$ -	$ -	$ 100	$ 100	$ 100	$ 100
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 3,203	$ 359	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6300-00	INSTRUCTIONAL CONTRACT - PCC	$ 69,844	$ 64,701	$ 58,231	$ -	$ -	$ -
6301-00	INSTRUCTIONAL CONTRACT - OTHER	$ 693	$ 924	$ -	$ -	$ -	$ -
6302-00	OTHER COURSE EXPENSE	$ 5,800	$ 4,180	$ 3,000	$ 3,000	$ 3,000	$ 3,000
LOWER DIVISION CREDIT TOTALS		$ 709,956	$ 652,168	$ 717,011	$ 592,167	$ 592,167	$ 592,167

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND – INSTRUCTION - INSTRUCTIONAL TECHNOLOGY

Personnel

Projected: $18,548 Information Technology Director (0.3 FTE)
$28,398 Information Technology Coordinator (0.7 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $18,456

Supplies

Supplies include goods with a per item cost under $100 to support Strategic Plan action goals and other activities.

Projected: $4,500

Travel & Meeting Expense

Costs associated with travel and meetings.

Projected: $100

Membership Dues

Expenditures for this line item include dues for OETC, and other professional organizations.

Projected: $400

Other Contracted Services

Includes costs for hosted AIS support and implementation services

Projected: $7,567

Internet Costs

Instructional allocation of licensing for Internet access.

Projected: $11,638

Non-capital Equipment - Equipment

Costs for equipment and furniture with a useful life exceeding two years and a unit cost more than $100 and less than $5000.

Projected: $13,960

Non-capital Equipment - Software

Cost includes software and licensing.

Projected: $4,551

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
INSTRUCTIONAL TECHNOLOGY							
General Fund 100-29-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 16,846	$ 47,476	$ 18,004	$ 18,548	$ 18,548	$ 18,548
5030-00	SUPPORT STAFF	$ 26,786	$ -	$ 27,566	$ 28,398	$ 28,398	$ 28,398
5080-00	OTHER PAYROLL EXPENSES	$ 25	$ 25	$ 20,240	$ 33	$ 33	$ 33
5081-00	INSURANCE BENEFITS	$ 4,396	$ 6,829	$ -	$ 6,290	$ 6,290	$ 6,290
5082-00	WORKERS' COMP INSURANCE	$ 147	$ 167	$ -	$ 175	$ 175	$ 175
5083-00	FICA	$ 3,240	$ 3,483	$ -	$ 3,591	$ 3,591	$ 3,591
5084-00	PERS CONTRIBUTIONS	$ 5,995	$ 6,585	$ -	$ 7,193	$ 7,193	$ 7,193
5085-00	UNEMPLOYMENT INSURANCE	$ 1,072	$ 1,045	$ -	$ 1,174	$ 1,174	$ 1,174
5089-00	TUITION WAIVERS	$ -	$ 237	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 7,871	$ 3,403	$ 4,500	$ 4,500	$ 4,500	$ 4,500
6020-00	TRAVEL & MEETING EXP	$ 64	$ 56	$ 100	$ 100	$ 100	$ 100
6050-00	POSTAGE	$ 12	$ -	$ -	$ -	$ -	$ -
6060-00	MEMBERSHIP DUES	$ 200	$ 650	$ 210	$ 400	$ 400	$ 400
6170-00	OTHER CONTRACTED SERVICES	$ 2,500	$ 8,704	$ 7,567	$ 7,567	$ 7,567	$ 7,567
6190-00	LICENSES AND RENEWALS	$ 319	$ -	$ -	$ -	$ -	$ -
6200-00	INTERNET - TECHNOLOGY	$ 10,320	$ 11,656	$ 11,638	$ 11,638	$ 11,638	$ 11,638
6210-00	REPAIR - EQUIPMENT	$ -	$ 90	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT-EQUIPMENT	$ 35,233	$ 1,415	$ 8,960	$ 13,960	$ 13,960	$ 13,960
6241-00	NON-CAPITAL EQUIPMENT-SOFTWARE	$ 5,639	$ 5,080	$ 4,551	$ 4,551	$ 4,551	$ 4,551
INSTRUCTIONAL TECHNOLOGY TOTALS		$ 120,665	$ 96,901	$ 103,336	$ 108,118	$ 108,118	$ 108,118
INSTRUCTION TOTALS		$ 1,409,311	$ 1,313,059	$ 1,518,943	$ 1,465,445	$ 1,465,445	$ 1,465,445

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTIONAL SUPPORT-INSTRUCTIONAL SUPPORT MANAGEMENT

Personnel

Projected:	$75,268	Chief Academic Officer (.8 FTE)
	23,104	Institutional Research Coordinator (.4 FTE)
	12,078	Course Information Specialist (.25 FTE)
	14,848	Secretary (.5 FTE)
	16,202	Instructional Support Specialist (.5 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $62,518

Supplies

Supplies include goods with a per item cost under $100.

Projected: $500

Travel and meeting expenses

Costs associated with travel and meetings for instructional support staff.

Projected: $2,000

Postage

This includes the cost of program postage costs.

Projected: $100

Membership Dues

Memberships for professional organizations.

Projected: $150

Schedule Production

Costs associated with schedule production and distribution.

Projected: $25,000

Catalog Production

Development and printing of the College catalog.

Projected: $2,000

Accreditation and Assessment

Costs for Achieving the Dream and Accreditation and assessment in accordance with Strategic Planning.

Projected: $25,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
INSTRUCTIONAL SUPPORT:							
INSTRUCTIONAL SUPPORT MANAGEMENT							
General Fund 100-31-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 107,550	$ 110,262	$ 110,065	$ 98,372	$ 98,372	$ 98,372
5030-00	SUPPORT STAFF	$ 70,340	$ 72,736	$ 63,503	$ 43,128	$ 43,128	$ 43,128
5070-00	HOURLY	$ 3,600	$ 1,496	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 70	$ 69	$ 89,760	$ 82	$ 82	$ 82
5081-00	INSURANCE BENEFITS	$ 34,915	$ 33,793	$ -	$ 26,309	$ 26,309	$ 26,309
5082-00	WORKERS' COMP INSURANCE	$ 617	$ 770	$ -	$ 526	$ 526	$ 526
5083-00	FICA	$ 13,588	$ 13,811	$ -	$ 10,824	$ 10,824	$ 10,824
5084-00	PERS CONTRIBUTIONS	$ 24,527	$ 24,518	$ -	$ 21,239	$ 21,239	$ 21,239
5085-00	UNEMPLOYMENT INSURANCE	$ 2,967	$ 3,248	$ -	$ 3,538	$ 3,538	$ 3,538
5089-00	TUITION WAIVERS	$ 240	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 184	$ 261	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,150	$ 849	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6050-00	POSTAGE	$ 250	$ 284	$ 100	$ 100	$ 100	$ 100
6060-00	MEMBERSHIP DUES	$ 100	$ 100	$ 150	$ 150	$ 150	$ 150
6130-00	SCHEDULE PRODUCTION	$ 22,852	$ 23,385	$ 25,000	$ 25,000	$ 25,000	$ 25,000
6140-00	CATALOG PRODUCTION	$ 5,025	$ 2,383	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6160-00	ACCREDITATION AND ASSESSMENT	$ 27,041	$ 20,075	$ 40,000	$ 25,000	$ 25,000	$ 25,000
6240-00	NON-CAPITAL EQUIPMENT-EQUIPMENT	$ 198	$ -	$ -	$ -	$ -	$ -
6321-00	GED TESTING	$ 3,117	$ 3,623	$ -	$ -	$ -	$ -
6322-00	PLACEMENT TESTING	$ 1,660	$ 2,490	$ -	$ -	$ -	$ -
6324-00	ANNUAL TESTING FEES-GED	$ -	$ 175	$ -	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS		$ 319,991	$ 314,328	$ 333,078	$ 258,768	$ 258,768	$ 258,768

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTIONAL SUPPORT-LIBRARY

Personnel

Projected: $46,964 Library Director (1 FTE)
18,783 Learning Center Assistant (.5 FTE)
11,463 Testing Specialist (.43 FTE)
14,648 Library Assistant (.4875 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $47,339

Supplies

Supplies include goods with a per item cost under $100.

Projected: $1,500

Travel and meeting expenses

Costs associated with administrative and staff travel for the Library staff in order to support their interaction and development.

Projected: $500

Postage

Projected: $100

Membership Dues

Memberships for Library staff to support professional interaction.

Projected: $250

Library Materials

Based on Strategic Plan regarding library and information resources, enhance depth of collection within identified areas and continue to work with faculty on general development of collection. Address improvements identified through assessment. Purchases of paper periodicals, texts and resource materials are budgeted here.

Projected: $10,400

Media Materials

Costs for videos and other media materials and to support availability of library and information resources as well as provide essential services.

Projected: $5,800

Other Contracted Services

Setup costs and annual fees for belonging to the Lincoln County Library District.

Projected: $16,500

Non-capital Equipment and Furniture

Costs for equipment, furniture and software which has a useful life exceeding two years and a unit cost greater than $100 and less than $5,000.

Projected: $1,000

Placement Testing

Costs for materials associated with placement testing of students.

Projected: $3,500

Annual Testing Fees

Testing fees for updated testing materials.

Projected: $500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
LIBRARY							
	General Fund 100-32-XXXX-XX						
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 42,727	$ 44,048	$ 44,719	$ 46,964	$ 46,964	$ 46,964
5030-00	SUPPORT STAFF	$ -	$ -	$ 11,619	$ 30,246	$ 30,246	$ 30,246
5070-00	HOURLY	$ 11,156	$ 9,476	$ 14,847	$ 14,648	$ 14,648	$ 14,648
5080-00	OTHER PAYROLL EXPENSES	$ 36	$ 36	$ 39,506	$ 81	$ 81	$ 81
5081-00	INSURANCE BENEFITS	$ 12,445	$ 14,087	$ -	$ 25,262	$ 25,262	$ 25,262
5082-00	WORKERS' COMP INSURANCE	$ 182	$ 217	$ -	$ 343	$ 343	$ 343
5083-00	FICA	$ 4,122	$ 4,049	$ -	$ 7,028	$ 7,028	$ 7,028
5084-00	PERS CONTRIBUTIONS	$ 6,274	$ 3,575	$ -	$ 12,328	$ 12,328	$ 12,328
5085-00	UNEMPLOYMENT INSURANCE	$ 1,459	$ 1,303	$ -	$ 2,297	$ 2,297	$ 2,297
5089-00	TUITION WAIVERS	$ 2,160	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,953	$ 478	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6020-00	TRAVEL AND MEETING EXPENSE	$ 358	$ 50	$ 500	$ 500	$ 500	$ 500
6050-00	POSTAGE	$ 50	$ 325	$ 100	$ 100	$ 100	$ 100
6060-00	MEMBERSHIP DUES	$ 453	$ 292	$ 250	$ 250	$ 250	$ 250
6071-00	LIBRARY MATERIALS	$ 9,219	$ 5,996	$ 10,400	$ 10,400	$ 10,400	$ 10,400
6072-00	MEDIA MATERIALS	$ 5,662	$ 6,474	$ 5,800	$ 5,800	$ 5,800	$ 5,800
6170-00	OTHER CONTRACTED SERVICES	$ 3,189	$ 5,335	$ 16,500	$ 16,500	$ 16,500	$ 16,500
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6241-00	NON-CAPITAL EQUIPMENT - SOFTWARE	$ -	$ 495	$ -	$ -	$ -	$ -
6321-00	GED TESTING	$ -	$ -	$ 3,000	$ -	$ -	$ -
6322-00	PLACEMENT TESTING	$ -	$ -	$ 3,500	$ 3,500	$ 3,500	$ 3,500
6323-00	ANNUAL TESTING FEES	$ -	$ -	$ 500	$ 500	$ 500	$ 500
6324-00	ANNUAL TESTING FEES-GED	$ -	$ -	$ 300	$ -	$ -	$ -
LIBRARY TOTALS		$ 101,445	$ 96,236	$ 154,041	$ 179,247	$ 179,247	$ 179,247
INSTRUCTIONAL SUPPORT TOTALS		$ 421,436	$ 410,564	$ 487,119	$ 438,015	$ 438,015	$ 438,015

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-MANAGEMENT OF STUDENT SERVICES

Personnel

Projected: $54,235 Director of Student Services (.75 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $22,354

Supplies

Supplies include goods with a per item cost under $100.

Projected: $500

Travel and meeting expenses

Costs associated with travel, lodging and meals for meetings are included.

Projected: $1,200

Membership Dues

Memberships for professional organizations.

Projected: $200

Graduation

Costs of the annual graduation ceremony including cap and gown rentals, programs and refreshments.

Projected: $3,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
STUDENT SERVICES:							
MANAGEMENT OF STUDENT SERVICES							
General Fund 100-41-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 50,368	$ 51,879	$ 52,645	$ 54,235	$ 54,235	$ 54,235
5080-00	OTHER PAYROLL EXPENSES	$ 18	$ 20	$ 23,715	$ 25	$ 25	$ 25
5081-00	INSURANCE BENEFITS	$ 6,586	$ 6,907	$ -	$ 8,313	$ 8,313	$ 8,313
5082-00	WORKERS' COMP INSURANCE	$ 168	$ 216	$ -	$ 202	$ 202	$ 202
5083-00	FICA	$ 3,853	$ 3,969	$ -	$ 4,149	$ 4,149	$ 4,149
5084-00	PERS CONTRIBUTIONS	$ 6,921	$ 7,197	$ -	$ 8,309	$ 8,309	$ 8,309
5085-00	UNEMPLOYMENT INSURANCE	$ 718	$ 793	$ -	$ 1,356	$ 1,356	$ 1,356
5089-00	TUITION WAIVERS	$ -	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 105	$ 165	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,114	$ 1,393	$ 1,200	$ 1,200	$ 1,200	$ 1,200
6060-00	MEMBERSHIP DUES	$ 200	$ 150	$ 200	$ 200	$ 200	$ 200
6270-00	GRADUATION	$ -	$ -	$ -	$ 3,000	$ 3,000	$ 3,000
MANAGEMENT OF STUDENT SERVICES TOTALS		$ 70,051	$ 72,689	$ 78,260	$ 81,489	$ 81,489	$ 81,489

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-FINANCIAL AID

Personnel

Projected:	$18,078	Director of Student Services (.25 FTE)
	22,346	Financial Aid Advisor (.65 FTE)
	22,346	Financial Aid Advisor (.65 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $35,082

Supplies

Supplies include goods with a per item cost under $100 to support provision of essential financial aid services.

Projected: $250

Travel and meeting expenses

Costs associated with travel, lodging and meals for conferences, workshops and meetings are included.

Projected: $4,500

Postage

Projected: $200

Membership Dues

Membership Dues for staff include the Oregon Council of Student Services Administrators, among others.

Projected: $200

Other Contracted Services

Assistance with financial aid systems as needed.

Projected: $8,200

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
FINANCIAL AID							
General Fund 100-42-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 16,789	$ 17,293	$ 17,548	$ 18,078	$ 18,078	$ 18,078
5030-00	SUPPORT STAFF	$ 31,088	$ 46,697	$ 47,122	$ 44,692	$ 44,692	$ 44,692
5080-00	OTHER PAYROLL EXPENSES	$ 24	$ 41	$ 34,750	$ 50	$ 50	$ 50
5081-00	INSURANCE BENEFITS	$ 9,335	$ 14,908	$ -	$ 19,660	$ 19,660	$ 19,660
5082-00	WORKERS' COMP INSURANCE	$ 156	$ 245	$ -	$ 233	$ 233	$ 233
5083-00	FICA	$ 3,663	$ 4,875	$ -	$ 4,801	$ 4,801	$ 4,801
5084-00	PERS CONTRIBUTIONS	$ 5,864	$ 7,065	$ -	$ 8,768	$ 8,768	$ 8,768
5085-00	UNEMPLOYMENT INSURANCE	$ 1,006	$ 1,540	$ -	$ 1,570	$ 1,570	$ 1,570
5089-00	TUITION WAIVERS	$ 3,280	$ 705	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 309	$ 137	$ 250	$ 250	$ 250	$ 250
6020-00	TRAVEL AND MEETING EXPENSE	$ 3,537	$ 5,348	$ 4,500	$ 4,500	$ 4,500	$ 4,500
6050-00	POSTAGE	$ 140	$ 76	$ 200	$ 200	$ 200	$ 200
6060-00	MEMBERSHIP DUES	$ 150	$ 150	$ 200	$ 200	$ 200	$ 200
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 8,500	$ 8,200	$ 8,200	$ 8,200
6360-00	MISCELLANEOUS	$ -	$ 600	$ -	$ -	$ -	$ -
FINANCIAL AID TOTALS		$ 75,341	$ 99,680	$ 113,070	$ 111,202	$ 111,202	$ 111,202

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-ENROLLMENT SERVICES

Personnel

Projected:	$11,342	Career Education Advisor (.35 FTE)
	11,342	Career Education Advisor (.35 FTE)
	12,032	Financial Aid Advisor (.35 FTE)
	12,032	Financial Aid Advisor (.35 FTE)
	33,376	Assistant Registrar (1.0 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $46,988

Supplies

Supplies include goods with a per item cost under $100 to support provision of essential services and security of student records.

Projected: $500

Travel and meeting expenses

Costs associated with travel, lodging and meals for conferences, workshops and meetings are included.

Projected: $2,000

Postage

Projected: $500

Membership Dues

Membership Dues for staff include the Oregon Council of Student Services Administrators, among others.

Projected: $600

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
ENROLLMENT SERVICES							
General Fund 100-43-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 25,444	$ 26,565	$ 51,122	$ 80,124	$ 80,124	$ 80,124
5070-00	HOURLY	$ 10,928	$ 13,926	$ 12,115	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 28	$ 38	$ 34,682	$ 81	$ 81	$ 81
5081-00	INSURANCE BENEFITS	$ 2,509	$ 6,799	$ -	$ 27,724	$ 27,724	$ 27,724
5082-00	WORKERS' COMP INSURANCE	$ 120	$ 188	$ -	$ 298	$ 298	$ 298
5083-00	FICA	$ 2,783	$ 3,086	$ -	$ 6,129	$ 6,129	$ 6,129
5084-00	PERS CONTRIBUTIONS	$ 4,532	$ 4,116	$ -	$ 10,753	$ 10,753	$ 10,753
5085-00	UNEMPLOYMENT INSURANCE	$ 989	$ 1,144	$ -	$ 2,004	$ 2,004	$ 2,004
5089-00	TUITION WAIVERS	$ 48	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 738	$ 181	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ 652	$ 1,006	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6050-00	POSTAGE	$ 284	$ 110	$ 500	$ 500	$ 500	$ 500
6060-00	MEMBERSHIP DUES	$ 406	$ 75	$ 600	$ 600	$ 600	$ 600
6322-00	PLACEMENT TESTING	$ (140)	$ -	$ -	$ -	$ -	$ -
ENROLLMENT SERVICES TOTALS		$ 49,321	$ 57,234	$ 101,519	$ 130,713	$ 130,713	$ 130,713

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-ACADEMIC ADVISING

Personnel

Projected: $21,063 Career Education Advisor (.65 FTE)
21,063 Career Education Advisor (.65 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $24,371

Supplies

Supplies include goods with a per item cost under $100 to support provision of essential services and academic orientation.

Projected: $850

Travel and meeting expenses

Costs associated with travel, lodging and meals for conferences, workshops and meetings are included.

Projected: $2,750

Postage

Projected: $150

Membership Dues

Professional memberships for staff.

Projected: $50

Other Contracted Services

Costs associated with an online appointment scheduler.

Projected: $300

Student Life

Costs associated with supporting student initiatives that foster social and intellectual development.

Projected: $400

Student Support – ADA

Costs to assist students with disabilities and special needs as required by the Americans with Disabilities Act.

Projected: $1,500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
ACADEMIC ADVISING							
General Fund 100-44-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 46,818	$ 39,564	$ -	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ -	$ 5,985	$ 47,819	$ 42,126	$ 42,126	$ 42,126
5070-00	HOURLY	$ -	$ 1,186	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 23	$ 26	$ 31,404	$ 43	$ 43	$ 43
5081-00	INSURANCE BENEFITS	$ 13,755	$ 14,268	$ -	$ 14,242	$ 14,242	$ 14,242
5082-00	WORKERS' COMP INSURANCE	$ 149	$ 184	$ -	$ 156	$ 156	$ 156
5083-00	FICA	$ 2,643	$ 2,851	$ -	$ 3,222	$ 3,222	$ 3,222
5084-00	PERS CONTRIBUTIONS	$ 6,433	$ 6,258	$ -	$ 5,654	$ 5,654	$ 5,654
5085-00	UNEMPLOYMENT INSURANCE	$ 943	$ 1,063	$ -	$ 1,054	$ 1,054	$ 1,054
5089-00	TUITION WAIVERS	$ 3,784	$ 3,825	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 123	$ 47	$ 850	$ 850	$ 850	$ 850
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,524	$ 705	$ 2,750	$ 2,750	$ 2,750	$ 2,750
6050-00	POSTAGE	$ 136	$ 3	$ 150	$ 150	$ 150	$ 150
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 50	$ 50	$ 50	$ 50
6170-00	OTHER CONTRACTED SERVICES	$ 44	$ 263	$ -	$ 300	$ 300	$ 300
6241-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ -	$ 318	$ -	$ -	$ -	$ -
6310-00	STUDENT LIFE	$ -	$ -	$ 400	$ 400	$ 400	$ 400
6311-00	STUDENT SUPPORT - ADA	$ 1,210	$ 873	$ 1,500	$ 1,500	$ 1,500	$ 1,500
ACADEMIC ADVISING TOTALS		$ 77,585	$ 77,419	$ 84,923	$ 72,497	$ 72,497	$ 72,497

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES – ADMISSIONS

No requirements anticipated at this time. All expenses have been moved to Enrollment Services and Academic Advising.

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
ADMISSIONS							
General Fund 100-45-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 14,745	$ 1,420	$ -	$ -	$ -	$ -
5070-00	HOURLY	$ -	$ 231	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 8	$ 1	$ -	$ -	$ -	$ -
5081-00	INSURANCE BENEFITS	$ 129	$ 11	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 48	$ 18	$ -	$ -	$ -	$ -
5083-00	FICA	$ 1,128	$ 126	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 2,026	$ 195	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 411	$ 41	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 65	$ 5	$ -	$ -	$ -	$ -
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,150	$ 78	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 587	$ -	$ -	$ -	$ -
6275-00	COUNTY FAIR	$ 100	$ -	$ -	$ -	$ -	$ -
6310-00	STUDENT LIFE	$ 202	$ -	$ -	$ -	$ -	$ -
ADMISSIONS TOTALS		$ 20,012	$ 2,713	$ -	$ -	$ -	$ -
STUDENT SERVICES TOTAL		$ 292,310	$ 309,735	$ 377,772	$ 395,901	$ 395,901	$ 395,901

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-PRESIDENT'S OFFICE AND GOVERNING BOARD

Personnel

Projected: $128,018 President (1 FTE)
14,848 Administrative Assistant (.5 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $40,184

Tuition Waivers

All staff and dependent tuition waivers.

Projected: $15,000

Supplies

Supplies include goods with a per item cost under $100.

Projected: $3,680

Travel and Meeting Expense

Lodging and meals for meetings associated with travel expenses for staff listed.

Projected: $4,500

Postage

Projected: $600

Membership Dues

Expenditures for this line item include dues for OCCA, the American Association of Community Colleges, Tillamook Chamber of Commerce, Economic Development Council of Tillamook County and Tillamook Education Consortium.

Projected: $45,000

Publications

Costs for Purchasing various books, periodicals and other documents.

Projected: $100

Printing

Annual Budget Document printing costs are represented here.

Projected: $100

College Functions

Costs for holding College functions to promote engagement and interaction.

Projected: $1,500

Governing Board

Board travel, conference registration, lodging, meals and Board meeting legal notices are charged to this line item.

Projected: $2,000

Elections

Cost of election for College Board of Education members.

Projected: $5,000

Miscellaneous - Other Expenses

Miscellaneous costs related to President's Office and Board Operations

Projected: $10,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
COLLEGE SUPPORT SERVICES:							
PRESIDENT'S OFFICE AND GOVERNING BOARD							
General Fund 100-51-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 118,777	$ 121,634	$ 139,996	$ 128,018	$ 128,018	$ 128,018
5030-00	SUPPORT STAFF	$ 16,734	$ -	$ -	$ 14,848	$ 14,848	$ 14,848
5070-00	HOURLY	$ 2,635	$ 2,847	$ 5,000	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 33	$ 25	$ 39,089	$ 49	$ 49	$ 49
5081-00	INSURANCE BENEFITS	$ 18,905	$ 14,294	$ -	$ 22,828	$ 22,828	$ 22,828
5082-00	WORKERS' COMP INSURANCE	$ 423	$ 454	$ -	$ 532	$ 532	$ 532
5083-00	FICA	$ 9,914	$ 8,854	$ -	$ 10,929	$ 10,929	$ 10,929
5084-00	PERS CONTRIBUTIONS	$ 2,374	$ 347	$ -	$ 2,275	$ 2,275	$ 2,275
5085-00	UNEMPLOYMENT INSURANCE	$ 1,417	$ 1,118	$ -	$ 3,571	$ 3,571	$ 3,571
5089-00	TUITION WAIVERS - COLLEGE WIDE	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,013	$ 577	$ 3,680	$ 3,680	$ 3,680	$ 3,680
6020-00	TRAVEL AND MEETING EXPENSE	$ 6,757	$ 4,745	$ 4,500	$ 4,500	$ 4,500	$ 4,500
6021-00	PROFESSIONAL DEVELOPMENT	$ 8,462	$ 6,696	$ -	$ -	$ -	$ -
6050-00	POSTAGE	$ 112	$ 22	$ 600	$ 600	$ 600	$ 600
6060-00	MEMBERSHIP DUES	$ 41,198	$ 43,868	$ 40,000	$ 45,000	$ 45,000	$ 45,000
6070-00	PUBLICATIONS	$ -	$ 94	$ 100	$ 100	$ 100	$ 100
6135-00	PRINTING	$ 99	$ -	$ 100	$ 100	$ 100	$ 100
6170-00	OTHER CONTRACTED SERVICES	$ 270	$ 225	$ -	$ -	$ -	$ -
6260-00	COLLEGE FUNCTIONS	$ -	$ 56	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6280-00	GOVERNING BOARD	$ 491	$ 696	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6290-00	ELECTIONS	$ -	$ 3,163	$ 10,500	$ 5,000	$ 5,000	$ 5,000
6360-00	MISCELLANEOUS	$ 8,848	$ 9,522	$ 7,400	$ 10,000	$ 10,000	$ 10,000
PRESIDENT'S OFFICE AND GOVERNING BOARD TOTALS		$ 238,462	$ 219,237	$ 269,465	$ 270,530	$ 270,530	$ 270,530

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-MARKETING AND PUBLIC RELATIONS

Personnel

Projected: $6,685 Marketing/Development Asst (.2 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $4,613

Supplies

Supplies include goods with a per item cost under $100.

Projected: $500

Travel and Meeting Expense

Lodging and meals for meetings associated with travel expenses for staff listed.

Projected: $500

Postage

Projected: $400

Radio Advertising

Costs for radio advertising for promoting the College and College programs.

Projected: $6,000

Newspaper Advertising

Costs for newspaper advertising for promoting the College and College programs.

Projected: $6,000

Promotional Materials

Miscellaneous costs related to promoting the College and College programs.

Projected: $2,000

Student Recruiting Publications

Costs for print advertising for promoting the College and College programs to perspective students (transferred to Admissions).

Projected: $2,500

Other Contracted Services

Costs for miscellaneous professional services.

Projected: $4,000

County Fair

Costs for rental space and incidental charges related to the College's participation in the County Fair.

Projected: $1,500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
MARKETING AND PUBLIC RELATIONS							
General Fund 100-52-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ -	$ -	$ -	$ 6,685	$ 6,685	$ 6,685
5070-00	HOURLY	$ 6,820	$ 5,907	$ 6,809	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 6	$ 6	$ 1,979	$ 7	$ 7	$ 7
5081-00	INSURANCE BENEFITS	$ -	$ -	$ -	$ 3,006	$ 3,006	$ 3,006
5082-00	WORKERS' COMP INSURANCE	$ 27	$ 24	$ -	$ 25	$ 25	$ 25
5083-00	FICA	$ 521	$ 452	$ -	$ 511	$ 511	$ 511
5084-00	PERS CONTRIBUTIONS	$ 824	$ 720	$ -	$ 897	$ 897	$ 897
5085-00	UNEMPLOYMENT INSURANCE	$ 193	$ 178	$ -	$ 167	$ 167	$ 167
5089-00	TUITION WAIVERS	$ -	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 2	$ 1	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ 178	$ 500	$ 500	$ 500	$ 500
6050-00	POSTAGE	$ -	$ 7	$ 400	$ 400	$ 400	$ 400
6082-00	RADIO ADVERTISING	$ 4,951	$ 2,970	$ 6,000	$ 6,000	$ 6,000	$ 6,000
6083-00	NEWSPAPER ADVERTISING	$ 3,732	$ 3,277	$ 6,000	$ 6,000	$ 6,000	$ 6,000
6085-00	MARKETING - PROMOTIONS	$ 265	$ -	$ -	$ -	$ -	$ -
6086-00	MARKETING - OTHER	$ 1,076	$ 1,256	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6087-00	PROMOTIONAL MATERIALS	$ 1,826	$ -	$ -	$ -	$ -	$ -
6100-00	STUDENT RECRUITING PUBLICATIONS	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000
6270-00	GRADUATION	$ 1,081	$ 819	$ 3,000	$ -	$ -	$ -
6275-00	COUNTY FAIR	$ 859	$ 1,270	$ 1,500	$ 1,500	$ 1,500	$ 1,500
MARKETING AND PUBLIC RELATIONS TOTALS		$ 22,183	$ 17,065	$ 35,188	$ 34,698	$ 34,698	$ 34,698

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-BUSINESS OFFICE

Personnel

Projected:	83,712	Comptroller/Budget Officer (1 FTE)
	37,565	Business Office Specialist (1 FTE)
	42,280	Business Office Specialist (1 FTE)
	9,963	Business Office Specialist (.25 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $80,269

Supplies

Supplies include goods with a per item cost under $100.

Projected: $2,250

Travel and Meeting Expense

Mileage, lodging and meals for meetings associated with Business Office staff.

Projected: $750

Banking Expenses

VISA machine and other banking expenses are included here.

Projected: $11,000

Postage

Projected: $1,900

Membership Dues

Professional memberships for staff.

Projected: $1,200

Advertising

Legal notices required by Oregon Budget Law.

Projected: $1,250

Audit Expenses

Costs for annual audit services and state filing fee.

Projected: $32,000

Legal Expense

Projected: $2,600

Other Contracted Services

Costs for other professional services.

Projected: $1,000

Insurance

Cost for College-wide general liability insurance (professional coverage, bonding, etc.) This coverage is obtained through competitive quotes by the District's Insurance Agent of Record.

Projected: $24,000

Miscellaneous – Bad Debts

Costs of bad debts written off after all reasonable collection efforts have been exercised.

Projected: $1,000

Miscellaneous – Over and Short

Amounts over and short from cash transactions are accounted for in this line item.

Projected: $50

Miscellaneous - Other Expenses

Miscellaneous costs related to Business Office operations.

Projected: $500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
BUSINESS OFFICE							
General Fund 100-53-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 157,065	$ 79,274	$ 81,258	$ 83,712	$ 83,712	$ 83,712
5010-01	ADMINISTRATIVE-SBDC	$ 747	$ 801	$ -	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ 72,078	$ 79,334	$ 80,506	$ 89,808	$ 89,808	$ 89,808
5080-00	OTHER PAYROLL EXPENSES	$ 90	$ 78	$ 81,924	$ 107	$ 107	$ 107
5081-00	INSURANCE BENEFITS	$ 40,270	$ 36,035	$ -	$ 36,838	$ 36,838	$ 36,838
5081-01	INSURANCE BENEFITS - SBDC	$ 89	$ 94	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 712	$ 660	$ -	$ 646	$ 646	$ 646
5082-01	WORKERS' COMP INSURANCE - SBDC	$ 3	$ 3	$ -	$ -	$ -	$ -
5083-00	FICA	$ 16,963	$ 11,987	$ -	$ 13,274	$ 13,274	$ 13,274
5083-01	FICA - SBDC	$ 56	$ 61	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 28,085	$ 20,832	$ -	$ 25,066	$ 25,066	$ 25,066
5084-01	PERS CONTRIBUTIONS - SBDC	$ 103	$ 111	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 3,857	$ 3,340	$ -	$ 4,338	$ 4,338	$ 4,338
5085-01	UNEMPLOYMENT INSURANCE - SBDC	$ 10	$ 10	$ -	$ -	$ -	$ -
5089-00	TUITION WAIVERS	$ 928	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,899	$ 670	$ 2,250	$ 2,250	$ 2,250	$ 2,250
6020-00	TRAVEL & MEETING EXP	$ -	$ 26	$ 750	$ 750	$ 750	$ 750
6040-00	BANKING EXPENSES	$ 12,373	$ 9,916	$ 11,000	$ 11,000	$ 11,000	$ 11,000
6050-00	POSTAGE	$ 2,433	$ 2,316	$ 1,900	$ 1,900	$ 1,900	$ 1,900
6060-00	MEMBERSHIP DUES	$ 1,029	$ 1,051	$ 1,200	$ 1,200	$ 1,200	$ 1,200
6080-00	ADVERTISING	$ 2,409	$ 1,104	$ 1,250	$ 1,250	$ 1,250	$ 1,250
6150-00	AUDIT EXPENSE	$ 27,365	$ 28,100	$ 29,067	$ 32,000	$ 32,000	$ 32,000
6155-00	LEGAL EXPENSE	$ 2,670	$ 2,670	$ 2,600	$ 2,600	$ 2,600	$ 2,600
6170-00	OTHER CONTRACTED SERVICES	$ 24	$ 24	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6180-00	INSURANCE	$ 19,165	$ 21,008	$ 21,115	$ 24,000	$ 24,000	$ 24,000
6240-00	NON-CAPITAL EQUIPMENT-EQUIPMENT	$ -	$ 299	$ -	$ -	$ -	$ -
6340-00	BAD DEBTS	$ 40	$ 166	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6350-00	OVER & SHORT	$ (20)	$ 3	$ 50	$ 50	$ 50	$ 50
6360-00	MISCELLANEOUS	$ 528	$ 354	$ 500	$ 500	$ 500	$ 500
BUSINESS OFFICE TOTALS		$ 390,971	$ 300,327	$ 317,370	$ 333,289	$ 333,289	$ 333,289

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-COMPUTER SERVICES

Personnel

Projected: $43,278 Information Technology Director (.7 FTE)
$12,171 Information Technology Coordinator (.3 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $25,689

Supplies

Supplies include goods with a per item cost under $100 to support Strategic Plan action goals and other activities.

Projected: $10,500

Travel and Meeting Expense

Lodging and meals for meetings associated with travel expenses.

Projected: $600

Postage

Projected: $300

Membership Dues

Expenditures for this line item include dues for professional organizations.

Projected: $290

Other Contracted Services

Includes costs for software maintenance and implementation services.

Projected: $94,503

Internet Costs

Licensing for Internet access for support services.

Projected: $10,000

Non-capital Equipment - Equipment

Costs for equipment with a useful life exceeding two years and a unit cost more than $100 and less than $5000.

Projected: $3,840

Non-capital Equipment - Software

Cost includes software and licensing more than $100 and less than $5,000.

Projected: $4,726

Capital Equipment

Costs for equipment $5,000 and over.

Projected: $20,000

Capital Software

Cost includes software and licensing $5,000 and over.

Projected: $8,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
COMPUTER SERVICES							
General Fund 100-54-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 39,338	$ 54,346	$ 42,009	$ 43,278	$ 43,278	$ 43,278
5030-00	SUPPORT STAFF	$ 11,480	$ -	$ 11,814	$ 12,171	$ 12,171	$ 12,171
5080-00	OTHER PAYROLL EXPENSES	$ 25	$ 26	$ 27,649	$ 33	$ 33	$ 33
5081-00	INSURANCE BENEFITS	$ 9,833	$ 11,020	$ -	$ 11,327	$ 11,327	$ 11,327
5082-00	WORKERS' COMP INSURANCE	$ 170	$ 218	$ -	$ 206	$ 206	$ 206
5083-00	FICA	$ 3,658	$ 3,905	$ -	$ 4,242	$ 4,242	$ 4,242
5084-00	PERS CONTRIBUTIONS	$ 6,982	$ 7,539	$ -	$ 8,495	$ 8,495	$ 8,495
5085-00	UNEMPLOYMENT INSURANCE	$ 1,043	$ 1,056	$ -	$ 1,386	$ 1,386	$ 1,386
5089-00	TUITION WAIVERS	$ 80	$ 316	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 14,534	$ 5,338	$ 10,500	$ 10,500	$ 10,500	$ 10,500
6020-00	TRAVEL & MEETING EXP	$ 3,713	$ 493	$ 600	$ 600	$ 600	$ 600
6050-00	POSTAGE	$ -	$ 52	$ 300	$ 300	$ 300	$ 300
6060-00	MEMBERSHIP DUES	$ 100	$ 100	$ 290	$ 290	$ 290	$ 290
6170-00	OTHER CONTRACTED SERVICES	$ 79,375	$ 90,698	$ 94,503	$ 94,503	$ 94,503	$ 94,503
6200-00	INTERNET - TECHNOLOGY	$ 9,798	$ 9,048	$ 5,990	$ 10,000	$ 10,000	$ 10,000
6210-00	REPAIR - EQUIPMENT	$ -	$ 505	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT-EQUIPMENT	$ 7,871	$ 7,215	$ 3,840	$ 3,840	$ 3,840	$ 3,840
6241-00	NON-CAPITAL EQUIPMENT-SOFTWARE	$ 1,412	$ 6,501	$ 4,726	$ 4,726	$ 4,726	$ 4,726
CAPITAL OUTLAY							
7100-00	CAPITAL OUTLAY - EQUIPMENT	$ 23,114	$ 18,367	$ 20,000	$ 20,000	$ 20,000	$ 20,000
7110-00	CAPITAL OUTLAY - SOFTWARE	$ 36,188	$ 8,886	$ 8,000	$ 8,000	$ 8,000	$ 8,000
COMPUTER SERVICES TOTALS		$ 248,714	$ 225,629	$ 230,221	$ 233,897	$ 233,897	$ 233,897

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-INSTITUTIONAL RESEARCH

Personnel

Projected: $34,656 Coordinator, Institutional Research (.6 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected $17,373

Supplies

Supplies include goods with a per item cost under $100 to support commitment to evidence-based decisions in Strategic Plan.

Projected: $300

Travel and Meeting Expense

Lodging and meals for meetings associated with travel expenses for Institutional Research staff.

Projected: $200

Postage

Projected: $125

Membership Dues

Expenditures for this line item include dues for professional organizations.

Projected: $125

Non-capital Equipment - Software

Cost includes software and licensing.

Projected: $300

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
INSTITUTIONAL RESEARCH							
General Fund 100-55-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 31,571	$ 32,519	$ 33,640	$ 34,656	$ 34,656	$ 34,656
5080-00	OTHER PAYROLL EXPENSES	$ 14	$ 15	$ 18,549	$ 20	$ 20	$ 20
5081-00	INSURANCE BENEFITS	$ 7,416	$ 7,888	$ -	$ 9,056	$ 9,056	$ 9,056
5082-00	WORKERS' COMP INSURANCE	$ 106	$ 129	$ -	$ 129	$ 129	$ 129
5083-00	FICA	$ 2,395	$ 2,488	$ -	$ 2,651	$ 2,651	$ 2,651
5084-00	PERS CONTRIBUTIONS	$ 3,814	$ 3,965	$ -	$ 4,651	$ 4,651	$ 4,651
5085-00	UNEMPLOYMENT INSURANCE	$ 603	$ 598	$ -	$ 866	$ 866	$ 866
5089-00	TUITION WAIVERS	$ 240	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 238	$ 34	$ 300	$ 300	$ 300	$ 300
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ 79	$ 200	$ 200	$ 200	$ 200
6050-00	POSTAGE	$ 4	$ 25	$ 125	$ 125	$ 125	$ 125
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 125	$ 125	$ 125	$ 125
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 149	$ -	$ -	$ -	$ -
6241-00	NON-CAPITAL EQUIPMENT - SOFTWARE	$ 432	$ 151	$ 300	$ 300	$ 300	$ 300
INSTITUTIONAL RESEARCH TOTALS		$ 46,833	$ 48,040	$ 53,239	$ 53,079	$ 53,079	$ 53,079

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-COLLEGE DEVELOPMENT

Personnel

Projected: $3,055 Executive Director (.05 FTE)
10,027 Marketing/Development Asst (.30 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected $8,381

Supplies

Supplies include goods with a per item cost under $100.

Projected: $1,500

Travel and Meeting Expense

Lodging and meals for meetings associated with travel.

Projected: $1,500

Promotional Materials

Costs for preparation of promotion materials used to promote the College and College programs.

Projected: $5,000

Audit Fees

Costs for audit or fiscal review services

Projected: $5,000

Other Contracted Services

Includes costs for support services

Projected: $30,400

Miscellaneous

Miscellaneous costs related to College Development operations.

Projected: $500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
COLLEGE DEVELOPMENT							
General Fund 100-56-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 20,505	$ 11,765	$ 15,731	$ 3,055	$ 3,055	$ 3,055
5030-00	SUPPORT STAFF	$ 4,139	$ -	$ -	$ 10,027	$ 10,027	$ 10,027
5070-00	HOURLY WAGES	$ 2,346	$ 8,861	$ 3,354	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 10	$ 11	$ 12,639	$ 12	$ 12	$ 12
5081-00	INSURANCE BENEFITS	$ 4,885	$ 1,776	$ -	$ 5,266	$ 5,266	$ 5,266
5082-00	WORKERS' COMP INSURANCE	$ 89	$ 82	$ -	$ 19	$ 19	$ 19
5083-00	FICA	$ 2,033	$ 1,577	$ -	$ 1,001	$ 1,001	$ 1,001
5084-00	PERS CONTRIBUTIONS	$ 852	$ 1,080	$ -	$ 1,756	$ 1,756	$ 1,756
5085-00	UNEMPLOYMENT INSURANCE	$ 473	$ 491	$ -	$ 327	$ 327	$ 327
5089-00	TUITION WAIVERS	$ -	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,069	$ 32	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,577	$ 562	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6050-00	POSTAGE	$ 290	$ 403	$ -	$ -	$ -	$ -
6087-00	PROMOTIONAL MATERIALS	$ 336	$ 1,810	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6150-00	AUDIT FEES	$ 5,250	$ 5,380	$ -	$ 5,000	$ 5,000	$ 5,000
6170-00	OTHER CONTRACTED SERVICES	$ 2,012	$ 26,446	$ 30,400	$ 30,400	$ 30,400	$ 30,400
6180-00	INSURANCE	$ -	$ 1,534	$ -	$ -	$ -	$ -
6360-00	MISCELLANEOUS	$ -	$ -	$ 500	$ 500	$ 500	$ 500
COLLEGE DEVELOPMENT TOTALS		$ 45,866	$ 61,810	$ 70,624	$ 65,363	$ 65,363	$ 65,363

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-HUMAN RESOURCES

Personnel

Projected: $25,889 Facilities/Safety/HR Director (.5 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected $13,752

Supplies

Supplies include goods with a per item cost under $100.

Projected: $250

Travel and Meeting Expense

Lodging and meals for meetings associated with travel.

Projected: $500

Professional Development

Development activities (conferences, workshops, meetings, continued education) for College staff are included here.

Projected: $3,000

Postage

Projected: $100

Advertising

Personnel hiring advertisements.

Projected: $2,500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
HUMAN RESOURCES							
General Fund 100-57-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ 25,130	$ 25,889	$ 25,889	$ 25,889
5080-00	OTHER PAYROLL EXPENSES	$ -	$ -	$ 10,128	$ 17	$ 17	$ 17
5081-00	INSURANCE BENEFITS	$ -	$ -	$ -	$ 7,537	$ 7,537	$ 7,537
5082-00	WORKERS' COMP INSURANCE	$ -	$ -	$ -	$ 96	$ 96	$ 96
5083-00	FICA	$ -	$ -	$ -	$ 1,981	$ 1,981	$ 1,981
5084-00	PERS CONTRIBUTIONS	$ -	$ -	$ -	$ 3,474	$ 3,474	$ 3,474
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ -	$ -	$ 647	$ 647	$ 647
5089-00	TUITION WAIVERS	$ -	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ 250	$ 250	$ 250	$ 250
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ 250	$ 500	$ 500	$ 500
6021-00	PROFESSIONAL DEVELOPMENT	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000
6050-00	POSTAGE	$ -	$ -	$ 100	$ 100	$ 100	$ 100
6080-00	ADVERTISING	$ -	$ -	$ 1,250	$ 2,500	$ 2,500	$ 2,500
HUMAN RESOURCES TOTALS		$ -	$ -	$ 40,108	$ 45,991	$ 45,991	$ 45,991
COLLEGE SUPPORT TOTAL		$ 993,029	$ 872,108	$ 1,016,215	$ 1,036,847	$ 1,036,847	$ 1,036,847

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND-PLANT OPERATIONS AND MAINTENANCE

Personnel

Projected:	$25,889	Facilities/Safety/HR Director (0.5 FTE)
	41,049	Physical Facilities Specialist (1 FTE)
	4,893	Custodian (.20 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $41,912

Supplies

Supplies include goods with a per item cost under $100. Included are supplies for all District facilities, some of which include landscaping materials, paper products, and supplies for repairs. Also included are supplies to support Campus Security elements in Strategic Plan.

Projected:$18,000

Travel and Meeting Expense

This is for physical plant staff travel costs.

Projected:$1,500

Telephone

College-wide local and long distance telephone costs.

Projected: $21,000

Advertising

Projected: $100

Other Contracted Services

Includes costs for security and custodial services.

Projected:$28,300

Annual Testing

Costs for certified testing of building safety equipment and systems.

Projected:$2,000

Insurance

Costs for College-wide plant insurance. This coverage is obtained through competitive quotes by the District's Insurance Agent of Record.

Projected: $13,000

Repairs

Repairs for all District facilities are included here.

Projected: $12,000

Equipment Maintenance

Charges for all College purchased service contracts to support provisions of Strategic Plan are paid from these cost elements.

Projected: $9,000

Vehicle Maintenance

Costs to maintain College utility truck.

Projected: $250

Grounds Maintenance

Projected: $6,000

Utilities

The major expense is the PUD and also includes water/sewer and garbage.

Projected: $48,000

Gasoline

Fuel for the College vehicle

Projected: $300

Classroom/Office Rent

Rental of classroom or office space as necessary.

Projected: $500

Equipment Rent

Rent/lease equipment for College facilities.

Projected:$5,500

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
PLANT OPERATIONS & MAINTENANCE							
General Fund 100-60-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ 49,863	$ 25,130	$ 25,889	$ 25,889	$ 25,889
5030-00	SUPPORT STAFF	$ 79,863	$ 39,685	$ 39,846	$ 41,049	$ 41,049	$ 41,049
5070-00	HOURLY	$ 16,672	$ 2,887	$ 3,720	$ 4,893	$ 4,893	$ 4,893
5080-00	OTHER PAYROLL EXPENSES	$ 69	$ 55	$ 43,865	$ 56	$ 56	$ 56
5081-00	INSURANCE BENEFITS	$ 27,125	$ 27,865	$ -	$ 22,576	$ 22,576	$ 22,576
5082-00	WORKERS' COMP INSURANCE	$ 2,697	$ 3,082	$ -	$ 2,350	$ 2,350	$ 2,350
5083-00	FICA	$ 7,113	$ 6,850	$ -	$ 5,495	$ 5,495	$ 5,495
5084-00	PERS CONTRIBUTIONS	$ 11,235	$ 11,271	$ -	$ 9,640	$ 9,640	$ 9,640
5085-00	UNEMPLOYMENT INSURANCE	$ 2,562	$ 2,215	$ -	$ 1,795	$ 1,795	$ 1,795
5089-00	TUITION WAIVERS	$ -	$ 635	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 16,281	$ 14,631	$ 15,000	$ 15,000	$ 15,000	$ 15,000
6010-06	SUPPLIES - EQUIPMENT MAINTENANCE	$ 2,831	$ 1,621	$ 4,000	$ 3,000	$ 3,000	$ 3,000
6020-00	TRAVEL & MEETING EXP	$ 1,190	$ 1,490	$ 500	$ 1,500	$ 1,500	$ 1,500
6030-00	TELEPHONE	$ 18,227	$ 20,612	$ 18,000	$ 21,000	$ 21,000	$ 21,000
6030-01	TELEPHONE - SBDC	$ 717	$ 420	$ -	$ -	$ -	$ -
6030-02	TELEPHONE - SKILLS DEVELOPMENT	$ 1,571	$ 1,790	$ -	$ -	$ -	$ -
6050-00	POSTAGE AND SHIPPING	$ 25	$ 25	$ -	$ -	$ -	$ -
6080-00	ADVERTISING	$ -	$ 64	$ -	$ 100	$ 100	$ 100
6170-00	OTHER CONTRACTED SERVICES	$ 10,066	$ 28,159	$ 27,000	$ 28,300	$ 28,300	$ 28,300
6170-01	OTHER CONTRACTED SERVICES-SBDC	$ 12	$ 6	$ 200	$ -	$ -	$ -
6170-07	ANNUAL TESTING	$ 1,139	$ 1,941	$ 2,500	$ 2,000	$ 2,000	$ 2,000
6180-00	INSURANCE	$ 11,077	$ 10,680	$ 12,500	$ 13,000	$ 13,000	$ 13,000
6190-00	LICENSES AND RENEWALS	$ -	$ 197	$ -	$ -	$ -	$ -
6210-00	REPAIRS - EQUIPMENT	$ 359	$ 595	$ 6,000	$ 6,000	$ 6,000	$ 6,000
6210-05	REPAIRS - EQUIPMENT - HVAC	$ 7,353	$ -	$ -	$ -	$ -	$ -
6211-00	REPAIRS - OTHER	$ 3,424	$ 10,775	$ 6,000	$ 6,000	$ 6,000	$ 6,000
6212-00	EQUIPMENT MAINTENANCE CONTRACT	$ 9,452	$ 8,874	$ 4,000	$ 9,000	$ 9,000	$ 9,000
6212-01	EQUIPMENT MAINTENANCE CONTRACT - SBDC	$ 50	$ 2	$ -	$ -	$ -	$ -
6212-02	EQUIPMENT MAINTENANCE CONTRACT - SKILLS DEV	$ 12	$ -	$ -	$ -	$ -	$ -
6212-05	EQUIPMENT MAINTENANCE CONTRACT - HVAC	$ 710	$ -	$ -	$ -	$ -	$ -
6213-00	VEHICLE MAINTENANCE	$ -	$ 76	$ 250	$ 250	$ 250	$ 250
6214-00	BUILDING MAINTENANCE	$ 311	$ 4,760	$ -	$ -	$ -	$ -
6215-00	GROUNDS MAINTENANCE	$ 5,300	$ 5,852	$ 7,000	$ 6,000	$ 6,000	$ 6,000
6220-00	UTILITIES	$ 41,237	$ 41,248	$ 40,000	$ 43,000	$ 43,000	$ 43,000
6220-01	UTILITIES-SBDC	$ 841	$ 411	$ -	$ -	$ -	$ -
6220-04	UTILITIES - SOUTH CENTER	$ -	$ 150	$ 10,000	$ 5,000	$ 5,000	$ 5,000
6225-00	GASOLINE	$ 256	$ 245	$ 500	$ 300	$ 300	$ 300
6230-00	RENT - CLASSROOM	$ -	$ 19	$ 5,000	$ 500	$ 500	$ 500
6231-00	RENT - OFFICE	$ 3,145	$ 3,269	$ 4,000	$ -	$ -	$ -
6232-00	RENT - EQUIPMENT/FILM	$ 5,118	$ 5,214	$ 5,000	$ 5,500	$ 5,500	$ 5,500
6233-00	RENT - STORAGE	$ 1,326	$ (40)	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 1,668	$ 9,450	$ -	$ -	$ -	$ -
6242-00	NON-CAPITAL EQUIPMENT - BUILDING IMPROVEMENT	$ 483	$ 2,662	$ -	$ -	$ -	$ -
6360-00	MISCELLANEOUS	$ 2	$ -	$ -	$ -	$ -	$ -
PLANT OPERATIONS & MAINTENANCE TOTALS		$ 291,519	$ 319,606	$ 280,011	$ 279,193	$ 279,193	$ 279,193

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
GENERAL FUND – OTHER

OTHER FINANCING USES	CONTINGENCY
Transfer to Debt Service Fund for PERS Bond payments based on percentage of PERS eligible wages. Projected: $120,000 Transfer to Financial Aid Fund for funding College student financial aid. Projected: $150,000 Transfer to Agency Fund for funding student activities based on credit enrollment. Projected: $8,000	A responsible budgeting process should make provision for an operating contingency for cash flow and emergency expenditures. <u>Operating Contingency</u> This amount is set aside for emergency needs. Projected: $53,715 <u>Contingency Designated for Ending Fund Balance</u> This is the minimum required amount to provide for overall college cash flow requirements without borrowing. Projected: $668,698

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
OTHER FINANCING USES:							
	General Fund 100-80-XXXX-XX						
8540-00	TRANSFER TO DEBT SERVICE FUND	$ 108,265	$ 104,810	$ 110,000	$ 120,000	$ 120,000	$ 120,000
8540-01	TRANSFER TO DEBT SERVICE FUND - SBDC	$ 1,074	$ 1,242	$ -	$ -	$ -	$ -
8570-00	TRANSFER TO AGENCY FUND	$ 8,228	$ 7,200	$ 9,112	$ 8,000	$ 8,000	$ 8,000
8580-00	TRANSFER TO FINANCIAL AID FUND	$ 150,000	$ 150,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000
OTHER FINANCING USES TOTALS		$ 267,567	$ 263,252	$ 219,112	$ 278,000	$ 278,000	$ 278,000
CONTINGENCY:							
	General Fund 100-85-XXXX-XX						
9000-00	OPERATING CONTINGENCY	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	$ 53,715
9000-99	CONTINGENCY DESIGNATED-ENDING FUND BALANCE	$ -	$ -	$ 504,830	$ 668,698	$ 668,698	$ 668,698
CONTINGENCY TOTALS		$ -	$ -	$ 554,830	$ 718,698	$ 718,698	$ 722,413
TOTAL EXPENDITURES		$ 3,675,172	$ 3,488,324	$ 4,454,002	$ 4,612,099	$ 4,612,099	$ 4,615,814
ENDING FUND BALANCE		$ 737,977	$ 801,765	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 4,413,149	$ 4,290,089	$ 4,454,002	$ 4,612,099	$ 4,612,099	$ 4,615,814

SPECIAL FUNDS

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND SUMMARY

Special funds are established by the College as necessary, to account for grants and awards received from various Federal, State, local and other sources.

This page is provided for summary comparative historical information.

SPECIAL FUND: SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES						
BEGINNING FUND BALANCE	$ 2,629,501	$ 2,471,308	$ 2,372,122	$ 2,550,075	$ 2,550,075	$ 2,550,075
FEDERAL SOURCES	$ 244,912	$ 239,513	$ 675,619	$ 967,566	$ 967,566	$ 967,566
STATE SOURCES	$ 31,171	$ 336,347	$ 485,928	$ 464,804	$ 464,804	$ 512,179
TUITION AND FEES	$ 6,705	$ 2,450	$ 6,000	$ 6,000	$ 6,000	$ 6,000
LOCAL SOURCES	$ 415,674	$ 591,357	$ 723,672	$ 1,672,793	$ 1,672,793	$ 1,672,793
OTHER SOURCES	$ 14,590	$ 14,377	$ 28,350	$ 12,000	$ 12,000	$ 12,000
TOTAL RESOURCES	$ 3,342,553	$ 3,655,352	$ 4,291,691	$ 5,673,238	$ 5,673,238	$ 5,720,613
REQUIREMENTS						
INSTRUCTION	$ 194,131	$ 182,014	$ 225,729	$ 186,727	$ 186,727	$ 186,727
INSTRUCTIONAL SUPPORT	$ 255,801	$ 490,511	$ 847,229	$ 874,275	$ 874,275	$ 917,935
STUDENT SERVICES	$ 6,193	$ 8,979	$ 38,230	$ 1,600	$ 1,600	$ 1,600
COLLEGE SUPPORT	$ -	$ 24,000	$ 300,000	$ 1,143,281	$ 1,143,281	$ 1,143,281
FUND TRANSFERS OUT	$ 415,120	$ 417,637	$ 498,098	$ 386,580	$ 386,580	$ 390,295
CONTINGENCY	$ -	$ -	$ 380,000	$ 861,728	$ 861,728	$ 861,728
RESERVES	$ -	$ -	$ 1,990,440	$ 2,207,470	$ 2,207,470	$ 2,207,470
ENDING FUND BALANCE	$ 2,471,308	$ 2,532,211	$ 11,965	$ 11,577	$ 11,577	$ 11,577
TOTAL REQUIREMENTS	$ 3,342,553	$ 3,655,352	$ 4,291,691	$ 5,673,238	$ 5,673,238	$ 5,720,613

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
ADULT EDUCATION-BASIC GRANT

Tillamook Bay Community College ABE program offers instruction in basic skills to adults in our community who have not received a high school diploma, who need a review of basic academic skills, and/or need instruction in English as a second language. Some of these individuals are served by individual tutors through the TBCC Adult Literacy Program. Others receive instruction and support for skill development through a variety of curricula.

Resources:

Federal Grant

Projected: $75,498

Requirements:

Personnel

Projected:	$32,759	ABE Instructor (.70 FTE)
	15,000	Instructional Personnel - Adjunct
	2,066	Literacy Program Specialist (.0775 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $23,375

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $2,298

SPECIAL FUND: ADULT BASIC EDUCATION-BASIC GRANT-FUND 210

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4120-00	FEDERAL SOURCES	$ 123,886	$ 73,275	$ 75,002	$ 75,498	$ 75,498	$ 75,498
TOTAL RESOURCES		$ 123,886	$ 73,275	$ 75,002	$ 75,498	$ 75,498	$ 75,498
REQUIREMENTS:							
INSTRUCTION: 210-20-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 176	$ 241	$ -	$ -	$ -	$ -
5050-00	INSTRUCTIONAL PERSONNEL-Reg	$ 31,047	$ 29,260	$ 29,550	$ 32,759	$ 32,759	$ 32,759
5060-00	INSTRUCTIONAL PERSONNEL-Adj	$ 25,864	$ 20,074	$ 16,727	$ 15,000	$ 15,000	$ 15,000
5080-00	OTHER PAYROLL EXPENSES	$ 26	$ 24	$ 22,742	$ 51	$ 51	$ 51
5081-00	INSURANCE BENEFITS	$ 10,148	$ 9,377	$ -	$ 10,541	$ 10,541	$ 10,541
5082-00	WORKERS' COMP INSURANCE	$ 199	$ 176	$ -	$ 178	$ 178	$ 178
5083-00	FICA	$ 4,096	$ 3,531	$ -	$ 3,654	$ 3,654	$ 3,654
5084-00	PERS CONTRIBUTIONS	$ 4,057	$ 3,829	$ -	$ 6,409	$ 6,409	$ 6,409
5085-00	UNEMPLOYMENT INSURANCE	$ 1,429	$ 1,222	$ -	$ 1,194	$ 1,194	$ 1,194
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 26,873	$ -	$ -	$ -	$ -	$ -
6020-00	TRAVEL AND MEETINGS	$ 102	$ -	$ -	$ -	$ -	$ -
6021-00	PROFESSIONAL DEVELOPMENT	$ 483	$ -	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 10,149	$ -	$ -	$ -	$ -	$ -
6241-00	NON-CAPITAL EQUIPMENT - SOFTWARE	$ 206	$ -	$ -	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT 210-30-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 4,075	$ 2,068	$ 2,094	$ 2,066	$ 2,066	$ 2,066
5080-00	OTHER PAYROLL EXPENSES	$ 3	$ 1	$ 1,369	$ 3	$ 3	$ 3
5081-00	INSURANCE BENEFITS	$ 1,441	$ 726	$ -	$ 850	$ 850	$ 850
5082-00	WORKERS' COMP INSURANCE	$ 13	$ 6	$ -	$ 8	$ 8	$ 8
5083-00	FICA	$ 303	$ 155	$ -	$ 158	$ 158	$ 158
5084-00	PERS CONTRIBUTIONS	$ 560	$ 284	$ -	$ 277	$ 277	$ 277
5085-00	UNEMPLOYMENT INSURANCE	$ 113	$ 59	$ -	$ 52	$ 52	$ 52
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 2,523	$ 2,242	$ 2,520	$ 2,298	$ 2,298	$ 2,298
TOTAL EXPENDITURES		$ 123,886	$ 73,275	$ 75,002	$ 75,498	$ 75,498	$ 75,498
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 123,886	$ 73,275	$ 75,002	$ 75,498	$ 75,498	$ 75,498

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TUTOR GRANT

The ABE GED Program which is partly funded with income from the Tutor Grant is designed to teach reading skills to non-reading adults. Volunteers, trained by the College, provide free, confidential one-on-one tutoring.

Resources:

Federal Grant

Projected: $14,471

Requirements:

Personnel

Projected: $8,892 ABE Instructor (.19 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $4,993

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $586

SPECIAL FUND: TUTOR GRANT-FUND-FUND 211

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	FEDERAL SOURCES	$ 14,138	$ 13,892	$ 13,892	$ 14,471	$ 14,471	$ 14,471
TOTAL RESOURCES		$ 14,138	$ 13,892	$ 13,892	$ 14,471	$ 14,471	$ 14,471
REQUIREMENTS:							
INSTRUCTION: 211-20-XXXX-XX							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 8,748	$ 8,702	$ -	$ -	$ -	$ -
5050-00	INSTRUCTIONAL PERSONNEL-Reg	$ -	$ -	$ 8,229	$ 8,892	$ 8,892	$ 8,892
5080-00	OTHER PAYROLL EXPENSES	$ 5	$ 5	$ 5,112	$ 5	$ 5	$ 5
5081-00	INSURANCE BENEFITS	$ 2,854	$ 2,653	$ -	$ 2,860	$ 2,860	$ 2,860
5082-00	WORKERS' COMP INSURANCE	$ 29	$ 30	$ -	$ 33	$ 33	$ 33
5083-00	FICA	$ 666	$ 663	$ -	$ 680	$ 680	$ 680
5084-00	PERS CONTRIBUTIONS	$ 1,057	$ 1,052	$ -	$ 1,193	$ 1,193	$ 1,193
5085-00	UNEMPLOYMENT INSURANCE	$ 193	$ 204	$ -	$ 222	$ 222	$ 222
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 586	$ 583	$ 551	$ 586	$ 586	$ 586
TOTAL EXPENDITURES		$ 14,138	$ 13,892	$ 13,892	$ 14,471	$ 14,471	$ 14,471
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 14,138	$ 13,892	$ 13,892	$ 14,471	$ 14,471	$ 14,471

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
SPRINT YELLOW PAGES LITERACY GRANT

The Adult Literacy Program which is partly funded with income from the Sprint Yellow Pages Grant is designed to teach reading skills to non-reading adults. Volunteers, trained by the College, provide free, confidential one-on-one tutoring.

Resources: No new resources are anticipated at this time.

Requirements: No new requirements are anticipated at this time.

SPECIAL FUND: YELLOW PAGES LITERACY GRANT-FUND 215

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 2,499	$ 2,496	$ 2,300	$ -	$ -	$ -
TOTAL RESOURCES		$ 2,499	$ 2,496	$ 2,300	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION: 215-20-XXXX-XX							
PERSONAL SERVICES							
5060-00	INSTRUCTIONAL PERSONNEL-ADJ	$ -	$ 1,281	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ -	$ 1	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ -	$ 5	$ -	$ -	$ -	$ -
5083-00	FICA	$ -	$ 98	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ -	$ 131	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 40	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 74	$ 1,800	$ -	$ -	$ -
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ 300	$ -	$ -	$ -
6050-00	POSTAGE	$ -	$ 195	$ 200	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT: 215-30-XXXX-XX							
MATERIALS AND SERVICES							
6050-00	POSTAGE AND SHIPPING	$ 3	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ 71	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 3	$ 1,896	$ 2,300	$ -	$ -	$ -
	ENDING FUND BALANCE	$ 2,496	$ 600	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 2,499	$ 2,496	$ 2,300	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
UNITED WAY LITERACY GRANT

The Adult Literacy Program, which is partly funded with income from the United Way Literacy Grant, is designed to teach reading skills to non-reading adults. Volunteers, trained by the College, provide free, confidential one-on-one tutoring.

Resources:

Beginning Fund Balance

Projected: $3,200

Other Sources

Projected: $1,000

Requirements:

Supplies

Included are supplies for support of the literacy program.

Projected: $4,200

SPECIAL FUND: UNITED WAY LITERACY GRANT-FUND 216

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 6,470	$ 7,631	$ 8,000	$ 3,200	$ 3,200	$ 3,200
	OTHER SOURCES	$ 1,500	$ 1,500	$ 1,500	$ 1,000	$ 1,000	$ 1,000
TOTAL RESOURCES		$ 7,970	$ 9,131	$ 9,500	$ 4,200	$ 4,200	$ 4,200
REQUIREMENTS:							
INSTRUCTION: 216-20-XXXX-XX							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 3,197	$ 8,370	$ 4,200	$ 4,200	$ 4,200
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ -	$ 1,802	$ -	$ -	$ -	$ -
STUDENT SERVICES 216-40-XXXX-XX							
6311-40	GED TESTING SCHOLARSHIPS/WAIVERS	$ 339	$ 904	$ 1,130	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 339	$ 5,903	$ 9,500	$ 4,200	$ 4,200	$ 4,200
	ENDING FUND BALANCE	$ 7,631	$ 3,228	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 7,970	$ 9,131	$ 9,500	$ 4,200	$ 4,200	$ 4,200

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
LEARNING STANDARDS GRANT

This grant provides funding for learning standards development.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: LEARNING STANDARDS GRANT-FUND 219

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
STATE SOURCES	$ 91	$ -	$ 503	$ -	$ -	$ -
TOTAL RESOURCES	$ 91	$ -	$ 503	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTIONAL SUPPORT: 219-30-XXXX-XX						
MATERIALS AND SERVICES						
6020-00 TRAVEL AND MEETING	$ 91	$ -	$ 503	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 91	$ -	$ 503	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 91	$ -	$ 503	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TITLE III GRANT

This grant was awarded to Tillamook Bay Community College effective October 2013 over a 5 year period from the Department of Education under the Strengthening Institutions Program. The grant will enable TBCC to increase opportunities for faculty professional development, expand and support online opportunities, improve efficiency through business process improvements, and increase resource development capacity. The grant expires on September 30, 2018.

Resources:

Federal Sources

Projected: $750,000

Requirements:

Personnel

Projected:	$50,270	Title III Director (1.0 FTE)
	58,048	Executive Director (.95 FTE)
	30,000	Adjuncts

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $44,431

Travel and Meeting

Projected: $15,000

Postage

Projected: $500

Membership Dues

Projected: $5,000

Advertising

Projected: $1,000

Other Contracted Services

Projected: $350,000

Capital Outlay - Software

Projected: $20,000

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $8,023

Contingency

Projected: $167,728

SPECIAL FUND: TITLE III GRANT-FUND 220

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	FEDERAL SOURCES	$ -	$ -	$ 200,000	$ 750,000	$ 750,000	$ 750,000
TOTAL RESOURCES		$ -	$ -	$ 200,000	$ 750,000	$ 750,000	$ 750,000
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT:	**220-30-XXXX-XX**						
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ 4,000	$ 16,760	$ 16,760	$ 16,760
5060-00	INSTRUCTIONAL PERSONNEL - ADJ	$ -	$ -	$ -	$ 30,000	$ 30,000	$ 30,000
5080-00	OTHER PAYROLL EXPENSES	$ -	$ -	$ 10	$ 11	$ 11	$ 11
5081-00	INSURANCE BENEFITS	$ -	$ -	$ 20	$ 847	$ 847	$ 847
5082-00	WORKERS' COMP INSURANCE	$ -	$ -	$ 20	$ 174	$ 174	$ 174
5083-00	FICA	$ -	$ -	$ 300	$ 3,577	$ 3,577	$ 3,577
5084-00	PERS CONTRIBUTIONS	$ -	$ -	$ -	$ 4,026	$ 4,026	$ 4,026
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ -	$ 90	$ 1,169	$ 1,169	$ 1,169
MATERIALS AND SERVICES							
6020-00	TRAVEL AND MEETING	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 15,560	$ 150,000	$ 150,000	$ 150,000
COLLEGE SUPPORT:	**220-50-XXXX-XX**						
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ 25,000	$ 91,558	$ 91,558	$ 91,558
5080-00	OTHER PAYROLL EXPENSES	$ -	$ -	$ 20	$ 56	$ 56	$ 56
5081-00	INSURANCE BENEFITS	$ -	$ -	$ 40	$ 16,043	$ 16,043	$ 16,043
5082-00	WORKERS' COMP INSURANCE	$ -	$ -	$ 100	$ 341	$ 341	$ 341
5083-00	FICA	$ -	$ -	$ 1,800	$ 7,005	$ 7,005	$ 7,005
5084-00	PERS CONTRIBUTIONS	$ -	$ -	$ -	$ 8,893	$ 8,893	$ 8,893
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ -	$ 700	$ 2,289	$ 2,289	$ 2,289
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ 500	$ -	$ -	$ -
6020-00	TRAVEL AND MEETING	$ -	$ -	$ 500	$ 10,000	$ 10,000	$ 10,000
6050-00	POSTAGE	$ -	$ -	$ -	$ 500	$ 500	$ 500
6060-00	MEMBERSHIP DUES	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
6080-00	ADVERTISING	$ -	$ -	$ 100	$ 1,000	$ 1,000	$ 1,000
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 131,230	$ 200,000	$ 200,000	$ 200,000
6212-00	EQUIPMENT MAINTENANCE CONTRACT	$ -	$ -	$ 10	$ -	$ -	$ -
CAPITAL OUTLAY							
7110-00	CAPITAL OUTLAY - SOFTWARE	$ -	$ -	$ 15,000	$ 20,000	$ 20,000	$ 20,000
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ -	$ -	$ 8,023	$ 8,023	$ 8,023
CONTINGENCY							
	CONTINGENCY	$ -	$ -	$ -	$ 167,728	$ 167,728	$ 167,728
TOTAL EXPENDITURES		$ -	$ -	$ 200,000	$ 750,000	$ 750,000	$ 750,000
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ -	$ 200,000	$ 750,000	$ 750,000	$ 750,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
DEGREE QUALIFICATIONS PROFILE GRANT

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: DEGREE QUALIFICATIONS PROFILE GRANT - FUND 221

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ -	$ 3,425	$ 2,425	$ -	$ -	$ -
TOTAL RESOURCES		$ -	$ 3,425	$ 2,425	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION: 221-20-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ 822	$ 700	$ -	$ -	$ -
5050-00	INSTRUCTIONAL PERSONNEL - REG	$ -	$ 1,110	$ 1,000	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ -	$ 1	$ -	$ -	$ -	$ -
5081-00	INSURANCE BENEFITS	$ -	$ 293	$ 200	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ -	$ 6	$ 5	$ -	$ -	$ -
5083-00	FICA	$ -	$ 124	$ 95	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ -	$ 112	$ 90	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 46	$ 35	$ -	$ -	$ -
MATERIALS AND SERVICES							
6020-00	TRAVEL AND MEETING	$ -	$ 849	$ 300	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ 62	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ 3,425	$ 2,425	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 3,425	$ 2,425	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
LUMINA CORE TO COLLEGE GRANT

Resources: State Sources Projected: $15,000 **Requirements:** Supplies Supplies include goods with a per item cost under $100. Projected: $500 Travel and Meeting Lodging and meals for meetings associated with travel. Projected: $5,000	Other Contracted Services Projected: $9,500

SPECIAL FUND: LUMINA CORE TO COLLEGE GRANT - FUND 222

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ 80	$ 8,698	$ 40,000	$ 15,000	$ 15,000	$ 15,000
TOTAL RESOURCES		$ 80	$ 8,698	$ 40,000	$ 15,000	$ 15,000	$ 15,000
REQUIREMENTS:							
INSTRUCTION: 222-20-XXXX-XX							
PERSONAL SERVICES							
5070-00	HOURLY	$ -	$ 637	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ -	$ 2	$ -	$ -	$ -	$ -
5083-00	FICA	$ -	$ 44	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ -	$ 86	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 3	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 11	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING	$ -	$ 7,235	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6170-00	OTHER CONTRACTED SERVICES	$ 80	$ 637	$ 34,500	$ 9,500	$ 9,500	$ 9,500
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ 43	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 80	$ 8,698	$ 40,000	$ 15,000	$ 15,000	$ 15,000
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 80	$ 8,698	$ 40,000	$ 15,000	$ 15,000	$ 15,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
CASE GRANT

This grant was awarded to Tillamook Bay Community College effective October 2011 over a 3 year period from the Department of Labor. The grant expires on September 30, 2014.

Resources:

Federal Sources

Projected: $56,447

Requirements:

Personnel

Projected:	$8,101	Career Coach (.25 FTE)
	8,101	Employer/Community Engagement (.25 FTE)
	1,750	CASE Data Entry (.05 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $11,980

Supplies

Supplies include goods with a per item cost under $100.

Projected: $5,000

Travel and Meeting

Lodging and meals for meetings associated with travel.

Projected: $1,375

Postage

Projected: $50

Other Contracted Services

Projected: $16,000

Equipment Maintenance Contract

Projected: $25

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $1,069

Administrative Overhead

This represents the costs to manage the grant.

Projected: $2,996

SPECIAL FUND: CASE GRANT - FUND 223

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	FEDERAL SOURCES	$ 37,180	$ 91,057	$ 300,000	$ 56,447	$ 56,447	$ 56,447
TOTAL RESOURCES		$ 37,180	$ 91,057	$ 300,000	$ 56,447	$ 56,447	$ 56,447
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT: 223-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 887	$ -	$ -	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ -	$ 11,378	$ 37,588	$ 16,202	$ 16,202	$ 16,202
5070-00	HOURLY	$ -	$ -	$ 10,000	$ 1,750	$ 1,750	$ 1,750
5080-00	OTHER PAYROLL EXPENSES	$ -	$ 9	$ 15,914	$ 77	$ 77	$ 77
5081-00	INSURANCE BENEFITS	$ 81	$ 1,719	$ -	$ 7,530	$ 7,530	$ 7,530
5082-00	WORKERS' COMP INSURANCE	$ 3	$ 38	$ -	$ 67	$ 67	$ 67
5083-00	FICA	$ 66	$ 870	$ -	$ 1,374	$ 1,374	$ 1,374
5084-00	PERS CONTRIBUTIONS	$ 107	$ 1,601	$ -	$ 2,482	$ 2,482	$ 2,482
5085-00	UNEMPLOYMENT INSURANCE	$ 7	$ 344	$ -	$ 450	$ 450	$ 450
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 268	$ 836	$ 20,235	$ 5,000	$ 5,000	$ 5,000
6020-00	TRAVEL AND MEETING	$ 87	$ 227	$ 1,375	$ 1,375	$ 1,375	$ 1,375
6050-00	POSTAGE AND SHIPPING	$ 14	$ 14	$ 50	$ 50	$ 50	$ 50
6170-00	OTHER CONTRACTED SERVICES	$ 32,000	$ 65,260	$ 190,000	$ 16,000	$ 16,000	$ 16,000
6212-00	EQUIPMENT MAINTENANCE CONTRACT	$ 4	$ 97	$ 100	$ 25	$ 25	$ 25
6240-00	NON-CAPITAL EQUPMENT - EQUIPMENT	$ 850	$ 1,157	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 52	$ 762	$ 2,516	$ 1,069	$ 1,069	$ 1,069
	ADMINISTRATIVE OVERHEAD	$ 2,754	$ 6,745	$ 22,222	$ 2,996	$ 2,996	$ 2,996
TOTAL EXPENDITURES		$ 37,180	$ 91,057	$ 300,000	$ 56,447	$ 56,447	$ 56,447
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 37,180	$ 91,057	$ 300,000	$ 56,447	$ 56,447	$ 56,447

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
CAREER PATHWAYS

Tillamook Bay Community College has received Oregon Community Colleges and Workforce Development additional strategic reserve funds to further define and develop the Pathways Program locally.

Resources:

State Sources

Projected: $47,375

Requirements:

Personnel

Projected: $21,416 Career Pathways (.25 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $4,995

Supplies

Supplies include goods with a per item cost under $100.

Projected: $5,000

Travel and Meeting

Lodging and meals for meetings associated with travel.

Projected: $1,200

Postage

Projected: $2,000

Other Contracted Services

Projected: $10,049

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $1,347

Administrative Overhead

This represents the costs to manage the grant.

Projected: $2,368

SPECIAL FUND: CAREER PATHWAYS INITIATIVE 225

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ 42	$ 35,106	$ -	$ -	$ -	$ 47,375
TOTAL RESOURCES		$ 42	$ 35,106	$ -	$ -	$ -	$ 47,375
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT: 225-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ -	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ -	$ 16,082	$ -	$ -	$ -	$ 20,416
5070-00	HOURLY	$ -	$ -	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ -	$ 9	$ -	$ -	$ -	$ 26
5081-00	INSURANCE BENEFITS	$ -	$ 75	$ -	$ -	$ -	$ 81
5082-00	WORKERS' COMP INSURANCE	$ -	$ 54	$ -	$ -	$ -	$ 76
5083-00	FICA	$ -	$ 1,230	$ -	$ -	$ -	$ 1,562
5084-00	PERS CONTRIBUTIONS	$ -	$ 2,210	$ -	$ -	$ -	$ 2,740
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 471	$ -	$ -	$ -	$ 510
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 11,870	$ -	$ -	$ -	$ 5,000
6020-00	TRAVEL AND MEETING	$ -	$ 294	$ -	$ -	$ -	$ 1,200
6050-00	POSTAGE AND SHIPPING	$ -	$ 30	$ -	$ -	$ -	$ 2,000
6080-00	ADVERTISING	$ 40	$ 32	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ 10,049
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ 1,077	$ -	$ -	$ -	$ 1,347
	ADMINISTRATIVE OVERHEAD	$ 2	$ 1,672	$ -	$ -	$ -	$ 2,368
TOTAL EXPENDITURES		$ 42	$ 35,106	$ -	$ -	$ -	$ 47,375
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 42	$ 35,106	$ -	$ -	$ -	$ 47,375

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
INDUSTRIAL MAINTENANCE TECHNOLOGY

Resources:

Beginning Fund Balance

Projected: $41,475

Local Sources

Projected: $40,000

Requirements:

Personnel

Projected: $14,961 IMT Instructor/Coordinator (.25 FTE)
15,000 Adjuncts

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $10,992

Supplies

Supplies include goods with a per item cost under $100.

Projected: $12,832

Textbooks

Textbooks and other learning materials.

Projected: $1,000

Travel and Meeting

Lodging and meals for meetings associated with travel and IMT Program coordination.

Projected: $8,505

Licenses and Renewals

Projected: $1,500

Non-Capital Equipment and Furniture - Equipment

Costs for non-computing equipment and furniture which have a useful life exceeding two years and a unit cost greater than $100 and less than $5,000.

Projected: $15,698

Transfers Out

This represents the costs to cover PERS debt service.

Projected: $987

SPECIAL FUND: INDUSTRIAL MAINTENANCE TECHNOLOGY-FUND 226

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 35,374	$ 51,586	$ 41,475	$ 41,475	$ 41,475	$ 41,475
	LOCAL SOURCES	$ 72,633	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
TOTAL RESOURCES		$ 108,007	$ 91,586	$ 81,475	$ 81,475	$ 81,475	$ 81,475
REQUIREMENTS:							
INSTRUCTION: 226-20-XXXX-XX							
PERSONAL SERVICES							
5050-00	INSTRUCTIONAL PERSONNEL - REG	$ 16,960	$ 28,759	$ 14,479	$ 14,961	$ 14,961	$ 14,961
5060-00	INSTRUCTIONAL PERSONNEL - ADJ	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
5080-00	OTHER PAYROLL EXPENSES	$ 6	$ 13	$ 11,731	$ 42	$ 42	$ 42
5081-00	INSURANCE BENEFITS	$ 1,539	$ 4,669	$ -	$ 3,775	$ 3,775	$ 3,775
5082-00	WORKERS' COMP INSURANCE	$ 57	$ 110	$ -	$ 112	$ 112	$ 112
5083-00	FICA	$ 1,297	$ 2,200	$ -	$ 2,293	$ 2,293	$ 2,293
5084-00	PERS CONTRIBUTIONS	$ 2,049	$ 3,506	$ -	$ 4,021	$ 4,021	$ 4,021
5085-00	UNEMPLOYMENT INSURANCE	$ 479	$ 520	$ -	$ 749	$ 749	$ 749
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,985	$ 123	$ 13,289	$ 12,832	$ 12,832	$ 12,832
6012-00	TEXTBOOKS	$ -	$ 200	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6020-00	TRAVEL AND MEETING	$ -	$ 59	$ 8,505	$ 8,505	$ 8,505	$ 8,505
6170-00	OTHER CONTRACTED SERVICES	$ 500	$ 600	$ -	$ -	$ -	$ -
6190-00	LICENSES AND RENEWALS	$ 1,480	$ 6,600	$ 1,500	$ 1,500	$ 1,500	$ 1,500
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 7,151	$ 2,094	$ 28,770	$ 15,698	$ 15,698	$ 15,698
6241-00	NON-CAPITAL EQUIPMENT - SOFTWARE	$ -	$ 1,920	$ -	$ -	$ -	$ -
CAPITAL OUTLAY							
7100-00	CAPITAL OUTLAY - EQUIPMENT	$ 14,759	$ -	$ -	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT: 226-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 5,477	$ -	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 3	$ -	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 19	$ 3	$ -	$ -	$ -	$ -
5083-00	FICA	$ 419	$ -	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 155	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6087-00	PROMOTIONAL MATERIALS	$ 950	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 1,136	$ 1,927	$ 2,201	$ 987	$ 987	$ 987
TOTAL EXPENDITURES		$ 56,421	$ 53,303	$ 81,475	$ 81,475	$ 81,475	$ 81,475
	ENDING FUND BALANCE	$ 51,586	$ 38,283	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 108,007	$ 91,586	$ 81,475	$ 81,475	$ 81,475	$ 81,475

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK SCHOOL DISTRICT OYA CONTRACT

Resources: No new resources are anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: TILLAMOOK SCHOOL DISTRICT OYA CONTRACT-FUND 227

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4331-00	LOCAL SOURCES	$ 4,389	$ -	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 4,389	$ -	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION:	**227-20-XXXX-XX**						
PERSONAL SERVICES							
5050-00	INSTRUCTIONAL PERSONNEL - REG	$ 3,172	$ -	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 1	$ -	$ -	$ -	$ -	$ -
5081-00	INSURANCE BENEFITS	$ 69	$ -	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 11	$ -	$ -	$ -	$ -	$ -
5083-00	FICA	$ 243	$ -	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 383	$ -	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 89	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 212	$ -	$ -	$ -	$ -	$ -
	ADMINISTRATIVE OVERHEAD	$ 209	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 4,389	$ -	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 4,389	$ -	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
SESP OREGON GREEN TECH CERTIFICATE

The Greening of Oregon's Workforce project is developing local networks of training in green occupations within the state's long standing energy sector strategy to guide economic growth. Training is for preparing workers for occupations in energy efficiency and renewable energy industries, including occupations that have long-term demand, offer the potential for high wage, career pathway jobs, and support local sourcing and innovation.

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: SESP OREGON GREEN TECH CERTIFICATE-FUND 228

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	FEDERAL SOURCES	$ 13,235	$ 8,588	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 13,235	$ 8,588	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION:	**228-20-XXXX-XX**						
PERSONAL SERVICES							
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ 10,324	$ 7,302	$ -	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT:	**228-30-XXXX-XX**						
MATERIALS AND SERVICES							
6012-00	TEXTBOOKS	$ 104	$ -	$ -	$ -	$ -	$ -
6020-00	TRAVEL AND MEETING	$ 166	$ 166	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 505	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	ADMINISTRATIVE OVERHEAD	$ 2,136	$ 1,120	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 13,235	$ 8,588	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 13,235	$ 8,588	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK SCHOOL DISTRICT OYA SUPPLEMENTAL CONTRACT

This contract provides supplemental funding for instructional activities at the Tillamook OYA site.

Resources: None anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: TILLAMOOK SCHOOL DISTRICT OYA SUPPLEMENTAL CONTRACT-FUND 229

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4331-00	LOCAL SOURCES	$ 3,148	$ -	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 3,148	$ -	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION:	**229-20-XXXX-XX**						
PERSONAL SERVICES							
5050-00	INSTRUCTIONAL PERSONNEL - REG	$ 2,313	$ -	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 1	$ -	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 8	$ -	$ -	$ -	$ -	$ -
5083-00	FICA	$ 177	$ -	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 279	$ -	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 65	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 155	$ -	$ -	$ -	$ -	$ -
	ADMINISTRATIVE OVERHEAD	$ 150	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 3,148	$ -	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 3,148	$ -	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
SMALL BUSINESS DEVELOPMENT CENTER-FEDERAL GRANT

The Small Business Development Center (a.k.a. BizCenter) was established in January 1984 to work with local farmers, small business owners and managers and those interesting in starting a business in Tillamook County. The center provides, free of charge, individualized, short-term counseling to help business operators solve business problems, develop new ideas, investigate new business opportunities, and refine skills in financial management and marketing. A long-term, Small Business Management Program is available to help owners and managers achieve their personal and business goals through improved management, organization and operation of their businesses.

Resources:

Resources budgeted in the fund are from a federal grant. The State of Oregon also provides a grant for this program. The General Fund is required to provide matching funds for this program.

Requirements:

Personnel

Projected: $19,446 SBDC/EDC Assistant (.50 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $10,425

Transfers Out

Contribution to cover cost of PERS debt service.

Projected: $1,279

SPECIAL FUND: SMALL BUSINESS DEVELOPMENT CENTER-FEDERAL GRANT-FUND 230

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4120-00	FEDERAL SOURCES	$ 31,751	$ 15,575	$ 46,725	$ 31,150	$ 31,150	$ 31,150
TOTAL RESOURCES		$ 31,751	$ 15,575	$ 46,725	$ 31,150	$ 31,150	$ 31,150
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT: 230-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ 5,140	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ 7,608	$ 9,586	$ 24,851	$ 19,446	$ 19,446	$ 19,446
5070-00	HOURLY	$ 15,400	$ 2,154	$ 832	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 13	$ 7	$ 20	$ 17	$ 17	$ 17
5081-00	INSURANCE BENEFITS	$ 1,929	$ 2,300	$ 6,800	$ 5,752	$ 5,752	$ 5,752
5082-00	WORKERS' COMP INSURANCE	$ 78	$ 42	$ 97	$ 73	$ 73	$ 73
5083-00	FICA	$ 1,749	$ 886	$ 2,280	$ 1,488	$ 1,488	$ 1,488
5084-00	PERS CONTRIBUTIONS	$ 2,779	$ (306)	$ 4,026	$ 2,609	$ 2,609	$ 2,609
5085-00	UNEMPLOYMENT INSURANCE	$ 654	$ 320	$ 679	$ 486	$ 486	$ 486
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 1,541	$ 586	$ 2,000	$ 1,279	$ 1,279	$ 1,279
TOTAL EXPENDITURES		$ 31,751	$ 15,575	$ 46,725	$ 31,150	$ 31,150	$ 31,150
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 31,751	$ 15,575	$ 46,725	$ 31,150	$ 31,150	$ 31,150

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
SMALL BUSINESS DEVELOPMENT CENTER-STATE LOTTERY

The Small Business Development Center (a.k.a. BizCenter) was established in January 1984 to work with local farmers, small business owners and managers and those interesting in starting a business in Tillamook County. The center provides, free of charge, individualized, short-term counseling to help business operators solve business problems, develop new ideas, investigate new business opportunities, and refine skills in financial management and marketing. A long-term, Small Business Management Program is available to help owners and managers achieve their personal and business goals through improved management, organization and operation of their businesses.

Resources:

Resources budgeted in the fund are from state lottery grants. A federal grant also provides a portion of the resources for this program. The General Fund also provides matching funds for this program.

Requirements:

Supplies

Projected: $3,000

Travel and Meeting

Projected: $5,000

Postage and Shipping

Projected: $1,304

Advertising

Projected $500

Other Contracted Services

Projected $20,000

SPECIAL FUND: SMALL BUSINESS DEVELOPMENT CENTER-STATE LOTTERY-FUND 231

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4220-00	STATE SOURCES	$ 15,458	$ 49,150	$ 44,000	$ 29,804	$ 29,804	$ 29,804
TOTAL RESOURCES		$ 15,458	$ 49,150	$ 44,000	$ 29,804	$ 29,804	$ 29,804
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT: 231-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ 2,683	$ -	$ -	$ -	$ -
5030-00	SUPPORT STAFF	$ 6,240	$ 16,797	$ -	$ -	$ -	$ -
5070-00	HOURLY	$ 1,567	$ 1,239	$ 750	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 5	$ 14	$ -	$ -	$ -	$ -
5081-00	INSURANCE BENEFITS	$ 1,571	$ 4,292	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 27	$ 77	$ 3	$ -	$ -	$ -
5083-00	FICA	$ 587	$ 1,562	$ 53	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 943	$ 1,754	$ 101	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 220	$ 601	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 2,398	$ 5,884	$ 3,000	$ 3,000	$ 3,000
6020-00	TRAVEL AND MEETING EXPENSE	$ 498	$ 5,688	$ 10,045	$ 5,000	$ 5,000	$ 5,000
6021-00	PROFESSIONAL DEVELOPMENT	$ -	$ 40	$ -	$ -		
6030-00	TELEPHONE	$ -	$ 396	$ -	$ -		
6050-00	POSTAGE AND SHIPPING	$ 117	$ 432	$ 334	$ 1,304	$ 1,304	$ 1,304
6070-00	PUBLICATIONS	$ -	$ -	$ 91	$ -	$ -	$ -
6080-00	ADVERTISING	$ 50	$ 1,076	$ 11,000	$ 500	$ 500	$ 500
6170-00	OTHER CONTRACTED SERVICES	$ 3,110	$ 8,633	$ 15,000	$ 20,000	$ 20,000	$ 20,000
6220-00	UTILITIES	$ -	$ 445	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT-EQUIPMENT	$ -	$ -	$ 325	$ -	$ -	$ -
6360-00	MISCELLANEOUS	$ -	$ -	$ 414	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 523	$ 1,023	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 15,458	$ 49,150	$ 44,000	$ 29,804	$ 29,804	$ 29,804
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 15,458	$ 49,150	$ 44,000	$ 29,804	$ 29,804	$ 29,804

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
SMALL BUSINESS DEVELOPMENT CENTER-PROGRAM INCOME

Small Business Development Center - Program Income account for income generated by this program.

Resources:

Beginning Fund Balance

Projected: $12,000

Tuition and Fees

Amounts received from SBDC business training programs.

Projected: Non-credit Tuition $4,000
Non-credit Fees $2,000

Requirements:

Personnel

Projected: $300 Adjunct

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $68

Instructional Contracts

Projected $3,000

Supplies

Supplies include goods with a per item cost under $100.

Projected: $600

Travel and Meeting Expense

Projected: $1,350

Postage

Projected: $625

Publications

Projected: $300

Advertising

Projected: $160

Transfers Out

Contribution to cover cost of PERS debt service.

Projected: $20

SPECIAL FUND: SMALL BUSINESS DEVELOPMENT CENTER - PROGRAM INCOME FUND 232

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 12,432	$ 19,025	$ 12,000	$ 12,000	$ 12,000	$ 12,000
4400-00	TUITION	$ 1,070	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000
4410-00	FEES	$ 5,635	$ 700	$ 2,000	$ 2,000	$ 2,000	$ 2,000
4416-00	CEU/CED COURSE FEES	$ -	$ 1,750	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 19,137	$ 21,475	$ 18,000	$ 18,000	$ 18,000	$ 18,000
REQUIREMENTS:							
INSTRUCTION: 232-20-XXXX-XX							
PERSONAL SERVICES							
5060-00	INSTRUCTIONAL PERSONNEL - ADJUNCT	$ -	$ 150	$ -	$ 300	$ 300	$ 300
5082-00	WORKERS' COMP INSURANCE	$ -	$ 1	$ -	$ 2	$ 2	$ 2
5083-00	FICA	$ -	$ 11	$ -	$ 22	$ 22	$ 22
5084-00	PERS CONTRIBUTIONS	$ -	$ 18	$ -	$ 36	$ 36	$ 36
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 4	$ -	$ 8	$ 8	$ 8
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ 50	$ -	$ -	$ -	$ -	$ -
6301-00	INSTRUCTIONAL CONTRACT	$ 62	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000
INSTRUCTIONAL SUPPORT: 232-30-XXXX-XX							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ 600	$ 600	$ 600	$ 600
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ 1,350	$ 1,350	$ 1,350	$ 1,350
6050-00	POSTAGE	$ -	$ -	$ 625	$ 625	$ 625	$ 625
6070-00	PUBLICATIONS	$ -	$ -	$ 300	$ 300	$ 300	$ 300
6080-00	ADVERTISING	$ -	$ -	$ 160	$ 160	$ 160	$ 160
OTHER FINANCING USES							
	FUND TRANSFERS OUT	$ -	$ 10	$ -	$ 20	$ 20	$ 20
TOTAL EXPENDITURES		$ 112	$ 194	$ 6,035	$ 6,423	$ 6,423	$ 6,423
	ENDING FUND BALANCE	$ 19,025	$ 21,281	$ 11,965	$ 11,577	$ 11,577	$ 11,577
TOTAL REQUIREMENTS		$ 19,137	$ 21,475	$ 18,000	$ 18,000	$ 18,000	$ 18,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK COUNTY ECONOMIC DEVELOPMENT

The Tillamook County Economic Development fund was established in July 2008 to receive funds from Tillamook County to support joint operations of the Small Business Development Center and the Office of Economic Development in conjunction with Strategic Planning to support leadership in the economic development of the community.

Resources:

Resources budgeted in the fund are the income estimates from transfers from Tillamook County.

Projected: $110,209

Requirements:

Personnel

Projected:	$51,344	SBDC/EDC Director (.76 FTE)
	18,236	SBDC/EDC Assistant (.50 FTE)
	6,237	SBDC/EDC Business Counselor (.125 FTE)
	1,000	Hourly

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $28,388

Transfers Out

Contribution to cover cost of PERS debt service.

Projected $5,004

SPECIAL FUND: TILLAMOOK COUNTY ECONOMIC DEVELOPMENT-FUND 235

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4331-00	LOCAL SOURCES	$ 91,250	$ 99,823	$ 107,340	$ 110,209	$ 110,209	$ 110,209
TOTAL RESOURCES		$ 91,250	$ 99,823	$ 107,340	$ 110,209	$ 110,209	$ 110,209
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT: 235-30-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 42,081	$ 50,222	$ 49,054	$ 51,344	$ 51,344	$ 51,344
5030-00	SUPPORT STAFF	$ 16,965	$ 22,331	$ 24,066	$ 24,473	$ 24,473	$ 24,473
5070-00	HOURLY	$ 5,863	$ 1,240	$ -	$ 1,000	$ 1,000	$ 1,000
5080-00	OTHER PAYROLL EXPENSES	$ 33	$ 37	$ 29,321	$ 46	$ 46	$ 46
5081-00	INSURANCE BENEFITS	$ 4,600	$ 5,919	$ -	$ 10,190	$ 10,190	$ 10,190
5082-00	WORKERS' COMP INSURANCE	$ 223	$ 268	$ -	$ 282	$ 282	$ 282
5083-00	FICA	$ 4,820	$ 5,513	$ -	$ 5,800	$ 5,800	$ 5,800
5084-00	PERS CONTRIBUTIONS	$ 5,212	$ 8,097	$ -	$ 10,174	$ 10,174	$ 10,174
5085-00	UNEMPLOYMENT INSURANCE	$ 1,729	$ 1,472	$ -	$ 1,896	$ 1,896	$ 1,896
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ 6,833	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ 2,891	$ 4,724	$ 4,899	$ 5,004	$ 5,004	$ 5,004
TOTAL EXPENDITURES		$ 91,250	$ 99,823	$ 107,340	$ 110,209	$ 110,209	$ 110,209
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 91,250	$ 99,823	$ 107,340	$ 110,209	$ 110,209	$ 110,209

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK COUNTY TLT FUND

The Tillamook County TLT fund was established to assist the Office of Economic Development with oversight of the operations and development of transient lodging tax use and advisory committee.

Resources:

Local Sources

Projected: $1,020,000

Requirements:

Personnel

Projected: $81,884 EDC TLT Director (1.0 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $34,809

Supplies

Projected: $5,000

Travel and Meeting

Projected: $17,000

Telephone

Projected: $7,000

Postage

Projected: $15,000

Membership Dues

Projected: $5,000

Advertising

Projected: $175,000

Radio Advertising

Projected: $8,000

Website Advertising

Projected: $55,000

Marketing - Promotions

Projected: $10,000

Marketing - Miscellaneous

Projected: $34,000

Community Relations

Projected: $11,000

Printing

Projected: $6,000

Other Contracted Services

Projected: $315,903

Transfers Out

Contribution to cover cost of PERS debt service.

Projected $5,404

Administrative Overhead

Projected: $20,000

Contingency

Projected: $214,000

SPECIAL FUND: TILLAMOOK COUNTY EDC/TLT-FUND 237

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4331-00	LOCAL SOURCES	$ -	$ -	$ 100,000	$ 1,020,000	$ 1,020,000	$ 1,020,000
TOTAL RESOURCES		$ -	$ -	$ 100,000	$ 1,020,000	$ 1,020,000	$ 1,020,000
REQUIREMENTS:							
COLLEGE SUPPORT: 237-50-XXXX-XX							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ -	$ -	$ -	$ 81,884	$ 81,884	$ 81,884
5080-00	OTHER PAYROLL EXPENSES	$ -	$ -	$ -	$ 34	$ 34	$ 34
5081-00	INSURANCE BENEFITS	$ -	$ -	$ -	$ 15,170	$ 15,170	$ 15,170
5082-00	WORKERS' COMP INSURANCE	$ -	$ -	$ -	$ 305	$ 305	$ 305
5083-00	FICA	$ -	$ -	$ -	$ 6,264	$ 6,264	$ 6,264
5084-00	PERS CONTRIBUTIONS	$ -	$ -	$ -	$ 10,989	$ 10,989	$ 10,989
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ -	$ -	$ 2,047	$ 2,047	$ 2,047
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ -	$ 17,000	$ 17,000	$ 17,000
6030-00	TELEPHONE	$ -	$ -	$ -	$ 7,000	$ 7,000	$ 7,000
6050-00	POSTAGE	$ -	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 1,500	$ 5,000	$ 5,000	$ 5,000
6080-00	ADVERTISING	$ -	$ -	$ 1,000	$ 175,000	$ 175,000	$ 175,000
6082-00	RADIO ADVERTISING	$ -	$ -	$ -	$ 8,000	$ 8,000	$ 8,000
6084-00	WEB SITE ADVERTISING	$ -	$ -	$ -	$ 55,000	$ 55,000	$ 55,000
6085-00	MARKETING-PROMOTIONS	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
6086-00	MARKETING-MISCELLANEOUS	$ -	$ -	$ -	$ 34,000	$ 34,000	$ 34,000
6120-00	COMMUNITY RELATIONS	$ -	$ -	$ -	$ 11,000	$ 11,000	$ 11,000
6135-00	PRINTING	$ -	$ -	$ -	$ 6,000	$ 6,000	$ 6,000
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 97,500	$ 315,903	$ 315,903	$ 315,903
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ -	$ -	$ 5,404	$ 5,404	$ 5,404
	ADMINISTRATIVE OVERHEAD	$ -	$ -	$ -	$ 20,000	$ 20,000	$ 20,000
CONTINGENCY							
	CONTINGENCY	$ -	$ -	$ -	$ 214,000	$ 214,000	$ 214,000
TOTAL EXPENDITURES		$ -	$ -	$ 100,000	$ 1,020,000	$ 1,020,000	$ 1,020,000
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ -	$ 100,000	$ 1,020,000	$ 1,020,000	$ 1,020,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK EDUCATION CONSORTIUM PERKINS GRANT

This grant provides federal Perkins funds for the Tillamook Bay Community College Career and Technical Education programs. The purpose of the grant is to promote articulation and coordination among the high schools in Tillamook County to provide a smoother transition for students.

Resources: Federal Resources Projected: $40,000 **Requirements:** Other Contracted Services Projected: $40,000	

SPECIAL FUND: TILLAMOOK EDUCATION CONSORTIUM PERKINS GRANT-FUND 240

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4120-00	FEDERAL SOURCES	$ 24,722	$ 37,126	$ 40,000	$ 40,000	$ 40,000	$ 40,000
TOTAL RESOURCES		$ 24,722	$ 37,126	$ 40,000	$ 40,000	$ 40,000	$ 40,000
REQUIREMENTS:							
INSTRUCTION: 240-20-XXXX-XX							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ 2,000	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT: 240-30-XXXX-XX							
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ 24,722	$ 37,126	$ 38,000	$ 40,000	$ 40,000	$ 40,000
TOTAL EXPENDITURES		$ 24,722	$ 37,126	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 24,722	$ 37,126	$ 40,000	$ 40,000	$ 40,000	$ 40,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
STUDENT ASSISTANCE

The Student Assistance fund was established to provide financial assistance to students with specific needs. Also included are dollars for those who are unable to afford the GED test fee.

A carryover from one year to the next is typical.

Resources: Beginning Fund Balance Projected: $1,600 **Requirements:** Student Support Services Student support services include childcare, tuition, and books for students in various programs. Amounts are disbursed as specific needs are made known to the President or designee. Projected: $1,600	

SPECIAL FUND: STUDENT ASSISTANCE-FUND 250

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 1,972	$ 1,477	$ 1,600	$ 1,600	$ 1,600	$ 1,600
	OTHER SOURCES	$ 359	$ 158	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 2,331	$ 1,635	$ 1,600	$ 1,600	$ 1,600	$ 1,600
REQUIREMENTS:							
STUDENT SERVICES 250-40-XXXX-XX							
STUDENT SUPPORT SERVICES							
6311-40	GED TESTING	$ -	$ -	$ 200	$ 200	$ 200	$ 200
6311-41	LITERACY STUDENTS	$ 30	$ 75	$ 100	$ 100	$ 100	$ 100
6311-42	OTHER	$ 824	$ -	$ 800	$ 800	$ 800	$ 800
6311-43	SCHOLARSHIP	$ -	$ -	$ 500	$ 500	$ 500	$ 500
TOTAL EXPENDITURES		$ 854	$ 75	$ 1,600	$ 1,600	$ 1,600	$ 1,600
	ENDING FUND BALANCE	$ 1,477	$ 1,560	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 2,331	$ 1,635	$ 1,600	$ 1,600	$ 1,600	$ 1,600

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
WORK KEYS MINI GRANT

This grant is for providing specialized workforce training in the Work Keys system for local business.

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: WORK KEYS MINI GRANT-FUND 251

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 1,733	$ 1,598	$ 1,500	$ -	$ -	$ -
TOTAL RESOURCES	$ 1,733	$ 1,598	$ 1,500	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTION: 251-20-XXXX-XX						
MATERIALS AND SERVICES						
6170-00 OTHER CONTRACTED SERVICES	$ 135	$ 1,598	$ 1,500	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 135	$ 1,598	$ 1,500	$ -	$ -	$ -
ENDING FUND BALANCE	$ 1,598	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 1,733	$ 1,598	$ 1,500	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
JUAN YOUNG TBCC LIBRARY GRANT

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: JUAN YOUNG TBCC LIBRARY-FUND 252

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
OTHER SOURCES	$ -	$ -	$ 5,000	$ -	$ -	$ -
TOTAL RESOURCES	$ -	$ -	$ 5,000	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTIONAL SUPPORT: 252-30-XXXX-XX						
MATERIALS AND SERVICES						
6170-00 OTHER CONTRACTED SERVICES	$ -	$ -	$ 5,000	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ 5,000	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ -	$ -	$ 5,000	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
CONNECT2COMPLETE GRANT

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: CONNECT2COMPLETE-FUND 253

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
OTHER SOURCES	$ -	$ -	$ 10,000	$ -	$ -	$ -
TOTAL RESOURCES	$ -	$ -	$ 10,000	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTIONAL SUPPORT: 253-30-XXXX-XX						
MATERIALS AND SERVICES						
6020-00 TRAVEL & MEETINGS	$ -	$ -	$ 10,000	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ 10,000	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ -	$ -	$ 10,000	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
BAY CITY RENTAL

This fund provided for maintenance of the Bay City site.

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: BAY CITY RENTAL-260

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 3,491	$ 3,491	$ -	$ -	$ -	$ -
TOTAL RESOURCES	$ 3,491	$ 3,491	$ -	$ -	$ -	$ -
REQUIREMENTS:						
OTHER FINANCING USES:						
FUND TRANSFERS OUT	$ -	$ 3,491	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ 3,491	$ -	$ -	$ -	$ -
ENDING FUND BALANCE	$ 3,491	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 3,491	$ 3,491	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
FIRST TERM TO FIRST YEAR PERSISTENCE GRANT

This grant provides funding for development of student persistence initiatives.

Resources: No new resources are anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: FIRST TERM TO FIRST YEAR PERSISTENCE GRANT-FUND 271

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 3,987	$ -	$ -	$ -	$ -	$ -
TOTAL RESOURCES	$ 3,987	$ -	$ -	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTIONAL SUPPORT: 271-30-XXXX-XX						
MATERIALS AND SERVICES						
6020-00 TRAVEL AND MEETINGS	$ 3,987	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 3,987	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 3,987	$ -	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
STATEWIDE DISTANCE LEARNING SYSTEM DEVELOPMENT

This fund provides funding for development activities for a statewide distance learning system.

Resources: No new resources are anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: STATEWIDE DISTANCE LEARNING SYSTEM DEVELOPMENT-FUND 272

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 35,659	$ -	$ -	$ -	$ -	$ -
	STATE SOURCES	$ 10,500	$ -	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 46,159	$ -	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT:	**272-30-XXXX-XX**						
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ 44,774	$ -	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	ADMINISTRATIVE OVERHEAD	$ 1,385	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 46,159	$ -	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 46,159	$ -	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
OFAX ASSESS FOR DISTANCE LEARNING

Resources: No new resources are anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: OFAX ASSESS FOR DISTANCE LEARNING-FUND 273

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
STATE SOURCES	$ 5,000	$ -	$ -	$ -	$ -	$ -
TOTAL RESOURCES	$ 5,000	$ -	$ -	$ -	$ -	$ -
REQUIREMENTS:						
STUDENT SERVICES: 273-40-XXXX-XX						
MATERIALS AND SERVICES						
6170-00 OTHER CONTRACTED SERVICES	$ 5,000	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 5,000	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 5,000	$ -	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
FOE IMPLEMENTATION GRANT

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: FOE IMPLEMENTATION GRANT-FUND 274

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ -	$ 9,000	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ -	$ 9,000	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION:	**274-20-XXXX-XX**						
PERSONAL SERVICES							
5070-00	HOURLY WAGES	$ -	$ 2,267	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ -	$ 1	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ -	$ 9	$ -	$ -	$ -	$ -
5083-00	FICA	$ -	$ 173	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ -	$ 27	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ -	$ 67	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6020-00	TRAVEL AND MEETINGS	$ -	$ 180	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 6,261	$ -	$ -	$ -	$ -
OTHER FINANCING USES:							
	FUND TRANSFERS OUT	$ -	$ 15	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ 9,000	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 9,000	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
LUMINA CREDIT WHEN ITS DUE GRANT

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: LUMINA CREDIT WHEN ITS DUE GRANT-FUND 275

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ -	$ 8,000	$ 8,000	$ -	$ -	$ -
TOTAL RESOURCES		$ -	$ 8,000	$ 8,000	$ -	$ -	$ -
REQUIREMENTS:							
STUDENT SERVICES:	**275-40-XXXX-XX**						
CAPITAL OUTLAY							
7110-00	CAPITAL OUTLAY - SOFTWARE	$ -	$ 8,000	$ 8,000	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ 8,000	$ 8,000	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 8,000	$ 8,000	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
OREGON ACCELERATED COLLEGE CREDIT PROGRAM GRANT

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: OREGON ACCELERATED COLLEGE CREDIT PROGRAM GRANT-FUND 276

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	STATE SOURCES	$ -	$ 2,000	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ -	$ 2,000	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTION:	**276-20-XXXX-XX**						
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 402	$ -	$ -	$ -	$ -
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ -	$ 1,598	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ 2,000	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 2,000	$ -	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
OREGON DEV ED REDESIGN GRANT

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: OREGON DEV ED REDESIGN GRANT-FUND 277

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
STATE SOURCES	$ -	$ -	$ 9,000	$ -	$ -	$ -
TOTAL RESOURCES	$ -	$ -	$ 9,000	$ -	$ -	$ -
REQUIREMENTS:						
INSTRUCTION: 277-20-XXXX-XX						
MATERIALS AND SERVICES						
6020-00 TRAVEL & MEETING	$ -	$ -	$ 4,500	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT: 277-30-XXXX-XX						
MATERIALS AND SERVICES						
6020-00 TRAVEL & MEETING	$ -	$ -	$ 4,500	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ 9,000	$ -	$ -	$ -
ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ -	$ -	$ 9,000	$ -	$ -	$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
CAPITAL DEPRECIATION AND MAINTENANCE FUND

This fund was established for the purpose of funding repairs and replacement of College furnishings and capital equipment for facilities of Tillamook Bay Community College.

Resources:	**Requirements:**
Beginning Fund Balance	Transfers Out to the General Fund
Projected: $966,500	Projected: $40,000
Interest Income	Contingency
Projected: $5,000	Projected: $130,000
	Reserves
	This balance is reserved for future expenditures.
	Projected: $831,500

SPECIAL FUND: CAPITAL DEPRECIATION AND MAINTENANCE - FUND 290

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 1,049,862	$ 995,207	$ 960,000	$ 996,500	$ 996,500	$ 996,500
OTHER SOURCES							
4700-00	INTEREST INCOME	$ 5,345	$ 5,421	$ 5,000	$ 5,000	$ 5,000	$ 5,000
TOTAL RESOURCES		$ 1,055,207	$ 1,000,628	$ 965,000	$ 1,001,500	$ 1,001,500	$ 1,001,500
REQUIREMENTS:							
PLANT OPERATION AND MAINTENANCE: 290-60-XXXX-XX							
OTHER FINANCING USES:							
8510-00	FUND TRANSFERS OUT	$ 60,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
CONTINGENCY							
9000-00	CONTINGENCY	$ -	$ -	$ 100,000	$ 130,000	$ 130,000	$ 130,000
	RESERVES	$ -	$ -	$ 825,000	$ 831,500	$ 831,500	$ 831,500
TOTAL EXPENDITURES		$ 60,000	$ 40,000	$ 965,000	$ 1,001,500	$ 1,001,500	$ 1,001,500
	ENDING FUND BALANCE	$ 995,207	$ 960,628	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 1,055,207	$ 1,000,628	$ 965,000	$ 1,001,500	$ 1,001,500	$ 1,001,500

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
TIMBER TAX RESERVE FUND

This fund was established for the purpose of moderating fluctuations in general fund operational revenue caused by county timber tax revenue. Implementation of the Timber Tax Reserve requires that timber tax revenue received be posted to the reserve with amounts budgeted being transferred to the General Fund for use in operations.

Resources:	**Requirements:**
Beginning Fund Balance	Transfers Out to the General Fund
Projected: $350,800	Projected: $232,989
Local Sources	Contingency
Projected: $502,584	Projected: $250,000
	Reserves
	This balance is reserved for future expenditures.
	Projected: $370,395

SPECIAL FUND: TIMBER TAX RESERVE - FUND 291

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ -	$ -	$ 58,247	$ 350,800	$ 350,800	$ 350,800
	LOCAL SOURCES	$ 244,254	$ 450,734	$ 476,332	$ 502,584	$ 502,584	$ 502,584
TOTAL RESOURCES		$ 244,254	$ 450,734	$ 534,579	$ 853,384	$ 853,384	$ 853,384
REQUIREMENTS:							
OTHER FINANCING USES:							
8510-00	FUND TRANSFERS OUT	$ 244,254	$ 232,989	$ 232,989	$ 232,989	$ 232,989	$ 232,989
CONTINGENCY							
9000-00	CONTINGENCY	$ -	$ -	$ 180,000	$ 250,000	$ 250,000	$ 250,000
	RESERVES	$ -	$ -	$ 121,590	$ 370,395	$ 370,395	$ 370,395
TOTAL EXPENDITURES		$ 244,254	$ 232,989	$ 534,579	$ 853,384	$ 853,384	$ 853,384
	ENDING FUND BALANCE	$ -	$ 217,745	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 244,254	$ 450,734	$ 534,579	$ 853,384	$ 853,384	$ 853,384

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
STRATEGIC INITIATIVES FUND

This fund was established for the purpose of funding College growth through strategic initiatives and accreditation standards.

Resources:		**Requirements:**	
Beginning Fund Balance		Transfers Out to the General Fund	
Projected:	$1,144,500	Projected:	$44,925
Interest Income		Contingency	
Projected:	$6,000	Projected:	$100,000
		Reserves	
		This balance is reserved for future expenditures.	
		Projected:	$1,005,575

SPECIAL FUND: STRATEGIC INITIATIVES - FUND 295

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	BEGINNING FUND BALANCE	$ 1,476,022	$ 1,388,797	$ 1,287,000	$ 1,144,500	$ 1,144,500	$ 1,144,500
OTHER SOURCES							
4700-00	INTEREST INCOME	$ 7,386	$ 7,298	$ 6,850	$ 6,000	$ 6,000	$ 6,000
TOTAL RESOURCES		$ 1,483,408	$ 1,396,095	$ 1,293,850	$ 1,150,500	$ 1,150,500	$ 1,150,500
REQUIREMENTS:							
OTHER FINANCING USES:							
8510-00	FUND TRANSFERS OUT	$ 94,611	$ 107,964	$ 150,000	$ 44,925	$ 44,925	$ 44,925
CONTINGENCY							
9000-00	CONTINGENCY	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000
	RESERVES	$ -	$ -	$ 1,043,850	$ 1,005,575	$ 1,005,575	$ 1,005,575
TOTAL EXPENDITURES		$ 94,611	$ 107,964	$ 1,293,850	$ 1,150,500	$ 1,150,500	$ 1,150,500
	ENDING FUND BALANCE	$ 1,388,797	$ 1,288,131	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 1,483,408	$ 1,396,095	$ 1,293,850	$ 1,150,500	$ 1,150,500	$ 1,150,500

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
STATE IGA FUND

This fund was established to account for a variety of intergovernmental agreements with the Oregon Department of Community Colleges and Workforce Development.

Resources:	Requirements:
State Sources	Other Contracted Services
Projected: $420,000	Projected: $399,000
	Administrative Overhead
	This represents the costs to manage the IGAs.
	Projected: $21,000

SPECIAL FUND: STATE IGA FUND-296

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4220-00	STATE SOURCES	$ -	$ 220,968	$ 382,000	$ 420,000	$ 420,000	$ 420,000
TOTAL RESOURCES		$ -	$ 220,968	$ 382,000	$ 420,000	$ 420,000	$ 420,000
REQUIREMENTS:							
INSTRUCTION:	**296-20-XXXX-XX**						
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 10,687	$ -	$ -	$ -	$ -
INSTRUCTIONAL SUPPORT:	**296-30-XXXX-XX**						
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 175,750	$ 291,300	$ 399,000	$ 399,000	$ 399,000
STUDENT SERVICES:	**296-40-XXXX-XX**						
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 27,500	$ -	$ -	$ -
COLLEGE SUPPORT:	**296-50-XXXX-XX**						
MATERIALS AND SERVICES							
6170-00	OTHER CONTRACTED SERVICES	$ -	$ 24,000	$ 25,000	$ -	$ -	$ -
OTHER FINANCING USES:							
	ADMINISTRATIVE OVERHEAD	$ -	$ 10,531	$ 38,200	$ 21,000	$ 21,000	$ 21,000
TOTAL EXPENDITURES		$ -	$ 220,968	$ 382,000	$ 420,000	$ 420,000	$ 420,000
	ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 220,968	$ 382,000	$ 420,000	$ 420,000	$ 420,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK CULTURAL COALITION FUND

This fund was established to account a grant to create a student mural in the student commons area.

Resources: None anticipated at this time.	**Requirements:** None anticipated at this time.

SPECIAL FUND: TILLAMOOK COUNTY CULTURAL COALITION FUND-299

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
4330-00	LOCAL SOURCES	$ -	$ 800	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ -	$ 800	$ -	$ -	$ -	$ -
REQUIREMENTS:							
INSTRUCTIONAL SUPPORT:	**299-30-XXXX-XX**						
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 45	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ 45	$ -	$ -	$ -	$ -
	ENDING FUND BALANCE	$ -	$ 755	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ 800	$ -	$ -	$ -	$ -

FINANCIAL AID FUND

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
FINANCIAL AID FUND

Financial Aid funds are established by the College as necessary, to account for grants and awards received from various Federal, State, local and other sources. This fund is used to account for grants, awards and other monies used for student financial aid scholarships, tuition discounts, waivers and for funding College work study positions.

Resources:

Beginning Fund Balance

Projected: $100,744

Federal Sources

Projected: $2,135,000

State Sources

Projected: $170,000

Other Sources

Projected: $100,000

Transfers In from the General Fund

Projected: $150,000

Requirements:

Work study

Costs associated with institutional work study and TBCC's share of federal work study.

Projected: $61,744

Federal Aid

Projected: $2,120,000

State Aid

Projected: $170,000

Tuition Discounts and Waivers

Costs associated with golden age discounts, tuition certificates, and Phi Theta Kappa Officer waivers.

Projected: $30,000

Scholarships

Costs associated with scholarships awarded by the College, Foundation, and external organizations

Projected: $274,000

FINANCIAL AID FUND

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 144,382	$ 145,318	$ 96,177	$ 100,744	$ 100,744	$ 100,744
FEDERAL SOURCES	$ -	$ -	$ 4,050,000	$ 2,135,000	$ 2,135,000	$ 2,135,000
STATE SOURCES	$ -	$ -	$ 500,000	$ 170,000	$ 170,000	$ 170,000
OTHER SOURCES	$ 120,561	$ 41,679	$ 100,000	$ 100,000	$ 100,000	$ 100,000
OTHER FINANCING SOURCES	$ 150,000	$ 150,000	$ 100,000	$ 150,000	$ 150,000	$ 150,000
TOTAL RESOURCES	$ 414,943	$ 336,997	$ 4,846,177	$ 2,655,744	$ 2,655,744	$ 2,655,744
REQUIREMENTS						
FINANCIAL AID						
PERSONAL SERVICES						
WORK STUDY	$ -	$ -	$ 29,800	$ 61,744	$ 61,744	$ 61,744
MATERIALS AND SERVICES						
FEDERAL AID	$ -	$ -	$ 4,050,000	$ 2,120,000	$ 2,120,000	$ 2,120,000
STATE AID	$ -	$ -	$ 500,000	$ 170,000	$ 170,000	$ 170,000
TUITION DISCOUNTS & WAIVERS	$ 17,780	$ 17,476	$ 25,000	$ 30,000	$ 30,000	$ 30,000
SCHOLARSHIPS	$ 228,933	$ 196,252	$ 241,377	$ 274,000	$ 274,000	$ 274,000
WORK STUDY	$ 22,912	$ 13,940	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 269,625	$ 227,668	$ 4,846,177	$ 2,655,744	$ 2,655,744	$ 2,655,744
ENDING FUND BALANCE	$ 145,318	$ 109,329	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 414,943	$ 336,997	$ 4,846,177	$ 2,655,744	$ 2,655,744	$ 2,655,744

ENTERPRISE FUNDS

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND - SUMMARY

Enterprise or auxiliary funds are established by the College as revenue-producing units or profit centers.

This page is provided for summary comparative historical information.

Tillamook Bay Community College

ENTERPRISE FUND SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCES	$ 75,764	$ 96,153	$ 81,900	$ 88,000	$ 88,000	$ 88,000
TUITION & FEES	$ 9,280	$ 7,149	$ 7,500	$ 6,500	$ 6,500	$ 6,500
LOCAL SOURCES	$ -	$ 128	$ 21,000	$ 11,000	$ 11,000	$ 11,000
OTHER RESOURCES	$ 247,276	$ 194,336	$ 263,000	$ 263,000	$ 263,000	$ 279,000
TOTAL RESOURCES	$ 332,320	$ 297,766	$ 373,400	$ 368,500	$ 368,500	$ 384,500
REQUIREMENTS						
INSTRUCTION						
PERSONAL SERVICES	$ 3,211	$ 3,642	$ 10,316	$ 10,316	$ 10,316	$ 10,316
MATERIALS AND SERVICES	$ 1,632	$ 1,904	$ 21,370	$ 11,370	$ 11,370	$ 27,370
STUDENT SERVICES						
PERSONAL SERVICES	$ 45,432	$ 47,912	$ 48,937	$ 48,916	$ 48,916	$ 48,916
MATERIALS AND SERVICES	$ 184,073	$ 139,628	$ 222,425	$ 222,425	$ 222,425	$ 222,425
TRANSFERS OUT	$ 1,819	$ 1,921	$ 2,446	$ 2,434	$ 2,434	$ 2,434
CONTINGENCY	$ -	$ -	$ 21,000	$ 21,000	$ 21,000	$ 21,000
TOTAL EXPENDITURES	$ 236,167	$ 195,007	$ 326,494	$ 316,461	$ 316,461	$ 332,461
ENDING FUND BALANCE	$ 96,153	$ 102,759	$ 46,906	$ 52,039	$ 52,039	$ 52,039
TOTAL REQUIREMENTS	$ 332,320	$ 297,766	$ 373,400	$ 368,500	$ 368,500	$ 384,500

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND – COMMUNITY EDUCATION

Resources:

Beginning Fund Balance

Projected: $6,500

Tuition and Fees

Projected: $5,500 Non-credit Tuition
500 Non-credit Fees

Requirements:

Personnel

Projected: $3,500 Adjunct Instructors

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $500

Supplies

Supplies include goods with a per item cost under $100.

Projected: $200

Travel and meeting expenses

Costs associated with travel and meetings.

Projected: $200

Postage

Projected: $50

Marketing

This includes marketing costs for Community Education programs.

Projected $500

Classroom Rental

For rental of classrooms not owned by TBCC.

Projected: $1,000

Instruction Contract - Other

Projected: $200

Other Course Expense

Pass through fees to other organizations.

Projected: $1,000

Transfers Out

Projected: $161

ENTERPRISE FUND: COMMUNITY EDUCATION - FUND 310

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Enterprise Fund 310-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 932	$ 4,531	$ 4,500	$ 6,500	$ 6,500	$ 6,500
4400-00	TUITION	$ 5,635	$ 1,503	$ 7,500	$ -	$ -	$ -
4401-00	CONTINUING AND COMMUNITY ED TUITION	$ -	$ 3,666	$ -	$ 5,500	$ 5,500	$ 5,500
4410-00	FEES	$ 945	$ 275	$ -	$ -	$ -	$ -
4411-00	FEES-OTHER COURSE FEES	$ 300	$ 250	$ -	$ -	$ -	$ -
4416-00	CEU/CED COURSE FEES	$ -	$ 475	$ -	$ 500	$ 500	$ 500
4417-00	CEU/CED OTHER COURSE FEES	$ -	$ 260	$ -	$ -	$ -	$ -
TOTAL RESOURCES		$ 7,812	$ 10,960	$ 12,000	$ 12,500	$ 12,500	$ 12,500
REQUIREMENTS:							
	Enterprise Fund 310-XX-XXXX-XX						
INSTRUCTION:							
PERSONAL SERVICES							
5060-00	INSTRUCTIONAL PERSONNEL - ADJ	$ 2,722	$ 3,266	$ 3,500	$ 3,500	$ 3,500	$ 3,500
5080-00	OTHER PAYROLL EXPENSES	$ 2	$ 3	$ 500	$ 500	$ 500	$ 500
5082-00	WORKERS' COMP INSURANCE	$ 10	$ 14	$ -	$ -	$ -	$ -
5083-00	FICA	$ 208	$ 250	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ -	$ 10	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 78	$ 99	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ 130	$ 200	$ 200	$ 200	$ 200
6020-00	TRAVEL AND MEETING EXPENSE	$ 52	$ -	$ 200	$ 200	$ 200	$ 200
6050-00	POSTAGE AND SHIPPING	$ 9	$ 5	$ 50	$ 50	$ 50	$ 50
6086-00	MARKETING - OTHER	$ -	$ -	$ 500	$ 500	$ 500	$ 500
6230-00	RENT - CLASSROOM	$ 200	$ 600	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6301-00	INSTRUCTIONAL CONTRACT - OTHER	$ -	$ -	$ 200	$ 200	$ 200	$ 200
6302-00	OTHER COURSE EXPENSE	$ -	$ 385	$ 1,000	$ 1,000	$ 1,000	$ 1,000
OTHER FINANCING USES							
8510-00	FUND TRANSFERS OUT	$ -	$ 5	$ 161	$ 161	$ 161	$ 161
TOTAL EXPENDITURES		$ 3,281	$ 4,767	$ 7,311	$ 7,311	$ 7,311	$ 7,311
ENDING FUND BALANCE		$ 4,531	$ 6,193	$ 4,689	$ 5,189	$ 5,189	$ 5,189
TOTAL REQUIREMENTS		$ 7,812	$ 10,960	$ 12,000	$ 12,500	$ 12,500	$ 12,500

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND – BOOKSTORE

Resources:

Beginning Fund Balance

Projected: $60,000

Sales

Projected: $250,000

Misc. Revenue

Primarily commissions from book buyback

Projected: $1,000

Requirements:

Personnel

Projected: $29,890 Business Office Specialist (.75 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $19,026

Supplies

Projected: $500

Travel and Meeting Expense

Projected: $400

Postage

Projected: $2,000

Membership Dues

Projected: $50

Other Contracted Services

Costs associated with a service contract for Point of Sale Software/Equipment.

Projected: $5,000

Materials for Resale

Included here are costs for the purchase of all textbooks and other supplies. Revenue from the sale of books and supplies is posted to Sales Revenue. Mark-up on textbooks is currently at 50%. Used textbooks are purchased whenever possible.

Projected:$200,000

Restocking Fees

Costs charged by publishers for returning books.

Projected: $50

Miscellaneous

Projected: $50

Transfers Out

Projected: $1,973

Contingency

Projected: $20,000

ENTERPRISE FUND: BOOKSTORE - FUND 320

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Enterprise Fund 320-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 61,495	$ 75,990	$ 60,000	$ 60,000	$ 60,000	$ 60,000
4501-00	SALES	$ 236,054	$ 180,840	$ 250,000	$ 250,000	$ 250,000	$ 250,000
4720-00	MISCELLANEOUS REVENUE	$ 1,633	$ 1,445	$ 1,000	$ 1,000	$ 1,000	$ 1,000
TOTAL RESOURCES		$ 299,182	$ 258,275	$ 311,000	$ 311,000	$ 311,000	$ 311,000
REQUIREMENTS:							
	Enterprise Fund 320-40-XXXX-XX						
STUDENT SERVICES:							
PERSONAL SERVICES							
5030-00	SUPPORT STAFF	$ 28,569	$ 29,657	$ 29,014	$ 29,890	$ 29,890	$ 29,890
5080-00	OTHER PAYROLL EXPENSES	$ 395	$ 943	$ 19,923	$ 25	$ 25	$ 25
5081-00	INSURANCE BENEFITS	$ 9,891	$ 10,266	$ -	$ 11,277	$ 11,277	$ 11,277
5082-00	WORKERS' COMP INSURANCE	$ 92	$ 113	$ -	$ 111	$ 111	$ 111
5083-00	FICA	$ 2,041	$ 2,187	$ -	$ 2,287	$ 2,287	$ 2,287
5084-00	PERS CONTRIBUTIONS	$ 3,708	$ 3,967	$ -	$ 4,579	$ 4,579	$ 4,579
5085-00	UNEMPLOYMENT INSURANCE	$ 736	$ 779	$ -	$ 747	$ 747	$ 747
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 287	$ 222	$ 500	$ 500	$ 500	$ 500
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ 400	$ 400	$ 400	$ 400
6050-00	SHIPPING	$ 1,865	$ 1,980	$ 2,000	$ 2,000	$ 2,000	$ 2,000
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 50	$ 50	$ 50	$ 50
6170-00	OTHER CONTRACTED SERVICES	$ 3,148	$ 3,220	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6330-00	MATERIALS FOR RESALE	$ 170,644	$ 123,661	$ 200,000	$ 200,000	$ 200,000	$ 200,000
6331-00	RESTOCKING FEE	$ 8	$ 42	$ 50	$ 50	$ 50	$ 50
6360-00	MISCELLANEOUS	$ -	$ -	$ 50	$ 50	$ 50	$ 50
OTHER FINANCING USES							
8510-00	FUND TRANSFERS OUT	$ 1,808	$ 1,916	$ 1,945	$ 1,973	$ 1,973	$ 1,973
CONTINGENCY							
	CONTINGENCY	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES		$ 223,192	$ 178,953	$ 278,932	$ 278,939	$ 278,939	$ 278,939
ENDING FUND BALANCE		$ 75,990	$ 79,322	$ 32,068	$ 32,061	$ 32,061	$ 32,061
TOTAL REQUIREMENTS		$ 299,182	$ 258,275	$ 311,000	$ 311,000	$ 311,000	$ 311,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND
CUSTOMIZED TRAINING AND EDUCATION SERVICES PROJECTS

These contracts provide training needs assessment and specialized training programs for local businesses in support of Institutional Goal 7 and support action goals of Strategic Plan.

Resources:

Beginning Fund Balance

Projected: $16,500

Local Sources

Projected: $11,000

Tuition and Fees

Projected: $500 Non-credit Fees

Requirements:

Personnel

Projected: $4,536 Adjunct Instructors

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: $1,780

Supplies

Projected: $5,000

Travel and Meeting

Projected: $1,000

Postage

Projected: $100

Other Contracted Services

Projected: $1,220

Instructional Contract

Costs associated with program instruction by contract.

Projected: $900

Transfers Out

Projected: $300

ENTERPRISE FUND: CUSTOMIZED TRAINING AND EDUCATION SERVICE PROJECTS-FUND 330

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Enterprise Fund 330-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 11,487	$ 12,314	$ 12,400	$ 16,500	$ 16,500	$ 16,500
4331-00	LOCAL SOURCES	$ -	$ 128	$ 21,000	$ 11,000	$ 11,000	$ 11,000
4400-00	TUITION	$ 2,400	$ -	$ -	$ -	$ -	$ -
4410-00	FEES	$ -	$ 400	$ -	$ -	$ -	$ -
4416-00	CEU/CED COURSE FEES	$ -	$ 320	$ -	$ 500	$ 500	$ 500
TOTAL RESOURCES		$ 13,887	$ 13,162	$ 33,400	$ 28,000	$ 28,000	$ 28,000
REQUIREMENTS:							
	Enterprise Fund 330-20-XXXX-XX						
INSTRUCTION:							
PERSONAL SERVICES							
5060-00	INSTRUCTIONAL PERSONNEL - ADJ	$ 156	$ -	$ 4,536	$ 4,536	$ 4,536	$ 4,536
5080-00	OTHER PAYROLL EXPENSES	$ -	$ -	$ 1,780	$ 1,780	$ 1,780	$ 1,780
5082-00	WORKERS' COMP INSURANCE	$ 1	$ -	$ -	$ -	$ -	$ -
5083-00	FICA	$ 11	$ -	$ -	$ -	$ -	$ -
5084-00	PERS CONTRIBUTIONS	$ 19	$ -	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 4	$ -	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 180	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000
6020-00	TRAVEL AND MEETING EXPENSE	$ 113	$ 784	$ 1,000	$ 1,000	$ 1,000	$ 1,000
6030-00	TELEPHONE	$ -	$ -	$ 60	$ -	$ -	$ -
6050-00	POSTAGE	$ -	$ -	$ 40	$ 100	$ 100	$ 100
6083-00	NEWSPAPER ADVERTISING	$ 228	$ -	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ 11,220	$ 1,220	$ 1,220	$ 1,220
6301-00	INSTRUCTIONAL CONTRACT - OTHER	$ 850	$ -	$ 900	$ 900	$ 900	$ 900
	Enterprise Fund 330-80-XXXX-XX						
OTHER FINANCING USES:							
8510-00	FUND TRANSFERS OUT	$ 11	$ -	$ 340	$ 300	$ 300	$ 300
TOTAL EXPENDITURES		$ 1,573	$ 784	$ 24,876	$ 14,836	$ 14,836	$ 14,836
ENDING FUND BALANCE		$ 12,314	$ 12,378	$ 8,524	$ 13,164	$ 13,164	$ 13,164
TOTAL REQUIREMENTS		$ 13,887	$ 13,162	$ 33,400	$ 28,000	$ 28,000	$ 28,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND
CULINARY AND HOSPITALITY

This fund was established for budgeting and reporting the results of business operations of various activities managed by the Culinary and Hospitality Program at the Central Campus.

Resources:		**Requirements:**	
Beginning Fund Balance		Supplies	
Projected:	$5,000	Projected:	$13,000
Other Sources		Travel and Meeting	
Projected:	$12,000	Projected:	$25
		Other Contracted Services	
		This primarily represents an annual inspection on the Kiosk.	
		Projected:	$350
		Repair - Equipment	
		Projected:	$1,000
		Contingency	
		Projected:	$1,000

ENTERPRISE FUND: CULINARY AND HOSPITALITY - FUND 340

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Enterprise Fund 340-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 1,850	$ 3,318	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	OTHER SOURCES	$ 9,589	$ 12,051	$ 12,000	$ 12,000	$ 12,000	$ 12,000
TOTAL RESOURCES		$ 11,439	$ 15,369	$ 17,000	$ 17,000	$ 17,000	$ 17,000
REQUIREMENTS:							
	Enterprise Fund 340-40-XXXX-XX						
STUDENT SERVICES:							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 7,629	$ 10,378	$ 13,000	$ 13,000	$ 13,000	$ 13,000
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ 25	$ 25	$ 25	$ 25
6170-00	OTHER CONTRACTED SERVICES	$ 125	$ 125	$ 350	$ 350	$ 350	$ 350
6210-00	REPAIR - EQUIPMENT	$ 367	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
CONTINGENCY							
	CONTINGENCY	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
TOTAL EXPENDITURES		$ 8,121	$ 10,503	$ 15,375	$ 15,375	$ 15,375	$ 15,375
ENDING FUND BALANCE		$ 3,318	$ 4,866	$ 1,625	$ 1,625	$ 1,625	$ 1,625
TOTAL REQUIREMENTS		$ 11,439	$ 15,369	$ 17,000	$ 17,000	$ 17,000	$ 17,000

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
ENTERPRISE FUND
CULINARY CATERING FUND

This fund was established for budgeting and reporting the results of catering provided by the Culinary Program.

Resources:		**Requirements:**	
Other Sources		Supplies	
Projected:	$16,000	Projected:	$16,000

ENTERPRISE FUND: CULINARY CATERING - FUND 341

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Enterprise Fund 341-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -
	OTHER SOURCES	$ -	$ -	$ -	$ -	$ -	$ 16,000
TOTAL RESOURCES		$ -	$ -	$ -	$ -	$ -	$ 16,000
REQUIREMENTS:							
	Enterprise Fund 341-20-XXXX-XX						
INSTRUCTION:							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ 16,000
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -
6170-00	OTHER CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
6210-00	REPAIR - EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
CONTINGENCY							
	CONTINGENCY	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ 16,000
ENDING FUND BALANCE		$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ -	$ -	$ -	$ -	$ -	$ 16,000

DEBT SERVICE FUNDS

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
DEBT SERVICE FUND - SUMMARY

Debt Service funds are used for the accumulation of monies to make required payments on principal and interest for long-term liabilities.

This page is provided for summary comparative historical information.

DEBT SERVICE FUND SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 7,172	$ 38,760	$ 74,000	$ 38,000	$ 38,000	$ 38,000
LOCAL SOURCES	$ 677,624	$ 688,615	$ 677,138	$ 673,237	$ 673,237	$ 673,237
OTHER SOURCES	$ 1,100	$ 1,374	$ 505	$ 1,005	$ 1,005	$ 1,005
OTHER FINANCING SOURCES	$ 109,339	$ 106,052	$ 110,000	$ 120,000	$ 120,000	$ 120,000
TOTAL RESOURCES	$ 795,235	$ 834,801	$ 861,643	$ 832,242	$ 832,242	$ 832,242
REQUIREMENTS:						
COLLEGE SUPPORT	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600
DEBT SERVICE	$ 754,875	$ 767,514	$ 814,122	$ 823,364	$ 823,364	$ 823,364
TOTAL EXPENDITURES	$ 756,475	$ 769,114	$ 815,722	$ 824,964	$ 824,964	$ 824,964
ENDING FUND BALANCE	$ 38,760	$ 65,687	$ 45,921	$ 7,278	$ 7,278	$ 7,278
TOTAL REQUIREMENTS	$ 795,235	$ 834,801	$ 861,643	$ 832,242	$ 832,242	$ 832,242

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
DEBT SERVICE FUND
PERS PENSION BOND

The PERS Pension Bonds Fund was established to receive bond proceeds and payoff Tillamook Bay Community College's PERS Unfunded Actuarial Liability (UAL). Debt service payments will be funded by transfers from operating funds.

Resources:	**Requirements:**
Beginning Fund Balance	Banking
Projected: $7,500	Projected: $1,600
Interest Income	Debt Service - Principal
Projected: $5	Projected: $45,000
Transfers from Other Funds	Debt Service - Interest
Projected: $120,000	Projected: $73,627

DEBT SERVICE FUND - PERS Pension Bond Fund - Fund 410

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCE	$ 12,256	$ 16,964	$ 53,000	$ 7,500	$ 7,500	$ 7,500
PERS Pension Bond Fund 410-15-XXXX-XX						
OTHER SOURCES						
4700-00 INTEREST INCOME	$ 6	$ 6	$ 5	$ 5	$ 5	$ 5
PERS Pension Bond Fund 410-19-XXXX-XX						
OTHER FINANCING SOURCES						
4910-00 TRANSFERS FROM OTHER FUNDS	$ 109,339	$ 106,052	$ 110,000	$ 120,000	$ 120,000	$ 120,000
TOTAL RESOURCES	$ 121,601	$ 123,022	$ 163,005	$ 127,505	$ 127,505	$ 127,505
REQUIREMENTS:						
PERS Pension Bond Fund 410-50-XXXX-XX						
COLLEGE SUPPORT						
MATERIALS AND SERVICES						
6040-00 BANKING	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600
PERS Pension Bond Fund 410-75-XXXX-XX						
DEBT SERVICE						
8010-00 PRINCIPAL	$ 25,000	$ 30,000	$ 40,000	$ 45,000	$ 45,000	$ 45,000
8015-00 INTEREST	$ 78,037	$ 76,877	$ 75,484	$ 73,627	$ 73,627	$ 73,627
TOTAL EXPENDITURES	$ 104,637	$ 108,477	$ 117,084	$ 120,227	$ 120,227	$ 120,227
ENDING FUND BALANCE	$ 16,964	$ 14,545	$ 45,921	$ 7,278	$ 7,278	$ 7,278
TOTAL REQUIREMENTS	$ 121,601	$ 123,022	$ 163,005	$ 127,505	$ 127,505	$ 127,505

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS

The General Obligation Bonds Fund was established for debt service on Tillamook Bay Community College's general obligation bond issue for construction of new campus facilities. Debt service payments will be funded by an ad valorem tax levy on real property in Tillamook County.

Resources:	**Requirements:**
Beginning Fund Balance	Debt Service - Principal
Projected: $30,500	Projected: $370,000
Local Sources – Current Taxes	Debt Service - Interest
Projected: $643,237	Projected: $334,737
Local Sources – Prior Year Taxes	
Projected: $30,000	
Interest Income	
Projected: $1,000	

DEBT SERVICE FUND - General Obligation Bonds Fund - Fund 420

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
BEGINNING FUND BALANCE		$ (5,084)	$ 21,796	$ 21,000	$ 30,500	$ 30,500	$ 30,500
General Obligation Bonds Fund 420-05-XXXX-XX							
LOCAL SOURCES							
4300-00	CURRENT TAXES	$ 647,659	$ 654,491	$ 657,138	$ 643,237	$ 643,237	$ 643,237
4310-00	PRIOR YEAR TAXES	$ 29,965	$ 34,124	$ 20,000	$ 30,000	$ 30,000	$ 30,000
General Obligation Bonds Fund 420-15-XXXX-XX							
OTHER SOURCES							
4700-00	INTEREST INCOME	$ 1,094	$ 1,368	$ 500	$ 1,000	$ 1,000	$ 1,000
TOTAL RESOURCES		$ 673,634	$ 711,779	$ 698,638	$ 704,737	$ 704,737	$ 704,737
REQUIREMENTS:							
General Obligation Bonds Fund 420-75-XXXX-XX							
DEBT SERVICE							
8010-00	PRINCIPAL	$ 280,000	$ 300,000	$ 350,000	$ 370,000	$ 370,000	$ 370,000
8015-00	INTEREST	$ 371,838	$ 360,637	$ 348,638	$ 334,737	$ 334,737	$ 334,737
TOTAL EXPENDITURES		$ 651,838	$ 660,637	$ 698,638	$ 704,737	$ 704,737	$ 704,737
ENDING FUND BALANCE		$ 21,796	$ 51,142	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 673,634	$ 711,779	$ 698,638	$ 704,737	$ 704,737	$ 704,737

CAPITAL PROJECTS FUNDS

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
CAPITAL PROJECTS FUND - SUMMARY

Capital Projects funds are used to account for resources received and expended for the purpose of building and renovating campus facilities.

This page is provided for summary comparative historical information.

CAPITAL PROJECTS FUND SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCES	$ 1,885,438	$ 1,310,628	$ 1,100,000	$ 773,000	$ 773,000	$ 773,000
OTHER SOURCES	$ 9,492	$ 7,538	$ 5,000	$ 3,500	$ 3,500	$ 3,500
TOTAL RESOURCES	$ 1,894,930	$ 1,318,166	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
REQUIREMENTS						
PLANT ADDITIONS						
PERSONAL SERVICES	$ 26,224	$ 14,707	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES	$ 558,078	$ 107,221	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
TOTAL EXPENDITURES	$ 584,302	$ 121,928	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
ENDING FUND BALANCE	$ 1,310,628	$ 1,196,238	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS	$ 1,894,930	$ 1,318,166	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
CAPITAL PROJECT FUND
CAMPUS CONSTRUCTION FUND

The Campus Construction Fund was established for land acquisition, construction, furnishings and equipment for new campus facilities of Tillamook Bay Community College. General Obligation bond sale proceeds provided funds in 2007.

Resources:	**Requirements:**
Beginning Fund Balance Projected: $773,000 Interest Income Projected: $3,500	Other Contracted Services This includes the costs of construction, furnishings and equipment related to construction of new College facilities. Projected: $776,500

CAPITAL PROJECTS FUND - CAMPUS CONSTRUCTION - FUND 520

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
BEGINNING FUND BALANCE		$ 1,885,438	$ 1,310,628	$ 1,100,000	$ 773,000	$ 773,000	$ 773,000
	Campus Construction Fund 520-15-XXXX-XX						
OTHER SOURCES							
4700-00	INTEREST INCOME	$ 9,492	$ 7,538	$ 5,000	$ 3,500	$ 3,500	$ 3,500
TOTAL RESOURCES		$ 1,894,930	$ 1,318,166	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
REQUIREMENTS:							
	Campus Construction Fund 520-65-XXXX-XX						
PLANT ADDITIONS							
PERSONAL SERVICES							
5010-00	ADMINISTRATIVE	$ 20,505	$ 11,765	$ -	$ -	$ -	$ -
5080-00	OTHER PAYROLL EXPENSES	$ 6	$ 3	$ -	$ -	$ -	$ -
5081-00	INSURANCE BENEFITS	$ 3,739	$ 1,775	$ -	$ -	$ -	$ -
5082-00	WORKERS' COMP INSURANCE	$ 67	$ 41	$ -	$ -	$ -	$ -
5083-00	FICA	$ 1,556	$ 899	$ -	$ -	$ -	$ -
5085-00	UNEMPLOYMENT INSURANCE	$ 351	$ 224	$ -	$ -	$ -	$ -
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 1,458	$ 3,159	$ -	$ -	$ -	$ -
6020-00	TRAVEL AND MEETINGS	$ 334	$ 142	$ -	$ -	$ -	$ -
6040-00	BANKING	$ 120	$ 120	$ -	$ -	$ -	$ -
6050-00	POSTAGE AND SHIPPING	$ -	$ 7	$ -	$ -		
6080-00	ADVERTISING	$ -	$ 523	$ -	$ -		
6170-00	OTHER CONTRACTED SERVICES	$ 510,069	$ 102,382	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
6240-00	NON-CAPITAL EQUIPMENT - EQUIPMENT	$ 46,097	$ 888	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES		$ 584,302	$ 121,928	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500
ENDING FUND BALANCE		$ 1,310,628	$ 1,196,238	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 1,894,930	$ 1,318,166	$ 1,105,000	$ 776,500	$ 776,500	$ 776,500

AGENCY FUNDS

TILLAMOOK BAY
COMMUNITY COLLEGE

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
AGENCY FUND - SUMMARY

Agency funds are used to account for resources held by the College as custodian or fiscal agent. The budgets are set by the respective organization/entity based on proposed programs and activities.

This page is provided for summary comparative historical information.

AGENCY FUND SUMMARY

ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:						
BEGINNING FUND BALANCES	$ 3,954	$ 4,710	$ 2,525	$ 525	$ 525	$ 525
OTHER SOURCES	$ 7,170	$ 4,193	$ 8,000	$ 9,200	$ 9,200	$ 9,200
OTHER FINANCING SOURCES	$ 8,228	$ 7,200	$ 9,112	$ 8,000	$ 8,000	$ 8,000
TOTAL RESOURCES	$ 19,352	$ 16,103	$ 19,637	$ 17,725	$ 17,725	$ 17,725
REQUIREMENTS						
STUDENT SERVICES						
MATERIALS AND SERVICES						
SUPPLIES	$ 723	$ 1,661	$ 900	$ 700	$ 700	$ 700
TRAVEL AND MEETING EXPENSE	$ 1,923	$ 2,916	$ 2,900	$ 3,500	$ 3,500	$ 3,375
POSTAGE AND SHIPPING	$ 135	$ 1	$ 100	$ 80	$ 80	$ 80
MEMBERSHIP DUES	$ 2,505	$ 1,425	$ 3,875	$ 3,875	$ 3,875	$ 3,750
OTHER CONTRACTED SERVICES	$ 2,640	$ 2,359	$ 3,500	$ 2,420	$ 2,420	$ 2,420
STUDENT ACTIVITIES	$ 545	$ 891	$ 1,212	$ 200	$ 200	$ 200
MATERIALS FOR RESALE	$ 969	$ 298	$ 350	$ 250	$ 250	$ 250
MISCELLANEOUS	$ 22	$ 15	$ 150	$ 100	$ 100	$ 100
FINANCIAL AID						
PERSONAL SERVICES						
STUDENT EMPLOYEE WAGES	$ -	$ -	$ -	$ 5,580	$ 5,580	$ 5,580
MATERIALS AND SERVICES						
TUITION DISCOUNTS & WAIVERS	$ 3,680	$ 5,100	$ 5,400	$ -	$ -	$ -
SCHOLARSHIPS	$ 1,500	$ 540	$ 1,250	$ 500	$ 500	$ 750
TOTAL EXPENDITURES	$ 14,642	$ 15,206	$ 19,637	$ 17,205	$ 17,205	$ 17,205
ENDING FUND BALANCE	$ 4,710	$ 897	$ -	$ 520	$ 520	$ 520
TOTAL REQUIREMENTS	$ 19,352	$ 16,103	$ 19,637	$ 17,725	$ 17,725	$ 17,725

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
AGENCY FUND-ASSOCIATED STUDENTS OF TILLAMOOK BAY COMMUNITY COLLEGE

This fund accounts for the money of the Associated Students of Tillamook Bay Community College (ASTBCC). The College holds these funds in trust for the student association.

Resources:

Resources generated by fund raising activities

Associated Students of TBCC

Projected: $2,200

Fund Transfers In

Amount transferred from Student Services Fee Revenue to fund student government tuition waivers and other activities that benefit the student body as a whole. The projected amount is based on a proposed rate of $0.60/credit for FY14-15.

Projected: $8,000

Requirements:

Supplies

Projected: $300

Travel and Meeting Expense

Projected: $875

Postage

Projected: $5

Other Contracted Services

Includes bus service provided by Tillamook County Transportation District for anyone with a valid Student ID card

Projected: $2,420

Personnel

Projected: $5,580 ASTBCC Officers

Scholarships

Projected: $500

AGENCY FUND: ASSOCIATED STUDENTS OF TBCC-FUND 710

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Agency Fund 710-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 3,687	$ 3,278	$ 2,000	$ -	$ -	$ -
4740-00	ASSOCIATED STUDENTS OF TBCC	$ 25	$ 416	$ 1,000	$ 2,200	$ 2,200	$ 2,200
4910-00	FUND TRANSFERS IN	$ 8,228	$ 7,200	$ 9,112	$ 8,000	$ 8,000	$ 8,000
TOTAL RESOURCES		$ 11,940	$ 10,894	$ 12,112	$ 10,200	$ 10,200	$ 10,200
REQUIREMENTS							
	Agency Fund 710-40-XXXX-XX						
STUDENT SERVICES							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 333	$ 672	$ 500	$ 300	$ 300	$ 300
6020-00	TRAVEL AND MEETING EXPENSE	$ -	$ 953	$ 400	$ 1,000	$ 1,000	$ 875
6050-00	POSTAGE	$ 1	$ 1	$ 25	$ 5	$ 5	$ 5
6060-00	MEMBERSHIP DUES	$ -	$ -	$ 125	$ 125	$ 125	$ -
6170-00	OTHER CONTRACTED SERVICES	$ 2,640	$ 2,359	$ 3,500	$ 2,420	$ 2,420	$ 2,420
6312-00	STUDENT ACTIVITIES	$ 508	$ 809	$ 1,012	$ -	$ -	$ -
6330-00	MATERIALS FOR RESALE	$ -	$ -	$ 100	$ -	$ -	$ -
6360-00	MISCELLANEOUS	$ -	$ -	$ 50	$ -	$ -	$ -
	Agency Fund 710-70-XXXX-XX						
FINANCIAL AID							
PERSONAL SERVICES							
5077-00	STUDENT EMPLOYEE WAGES	$ -	$ -	$ -	$ 5,580	$ 5,580	$ 5,580
MATERIALS AND SERVICES							
7510-00	TUITION DISCOUNTS & WAIVERS	$ 3,680	$ 5,100	$ 5,400	$ -	$ -	$ -
7520-00	SCHOLARSHIPS	$ 1,500	$ 500	$ 1,000	$ 250	$ 250	$ 500
TOTAL EXPENDITURES		$ 8,662	$ 10,394	$ 12,112	$ 9,680	$ 9,680	$ 9,680
ENDING FUND BALANCE		$ 3,278	$ 500	$ -	$ 520	$ 520	$ 520
TOTAL REQUIREMENTS		$ 11,940	$ 10,894	$ 12,112	$ 10,200	$ 10,200	$ 10,200

TILLAMOOK BAY COMMUNITY COLLEGE 2014-2015 BUDGET NARRATIVE
AGENCY FUND-PHI THETA KAPPA HONORARY SOCIETY

This fund accounts for the money of the Phi Theta Kappa Honorary Society Chapter of Tillamook Bay Community College. The College holds these funds in trust for the honor society chapter.

Resources:

Beginning Fund Balance

Projected: $525

PTK Funds

Resources generated by fund raising activities

Projected: $7,000

Requirements:

Supplies

Projected: $400

Travel and Meeting

Projected: $2,500

Postage

Projected: $75

Membership Dues

Projected: $3,750

Student Activities

Projected: $200

Materials for Resale

Projected: $250

Miscellaneous

Projected: $100

Scholarships

Projected: $250

AGENCY FUND: PHI THETA KAPPA HONORARY SOCIETY-FUND 720

ACCOUNT DESCRIPTION		2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ADOPTED	2014-2015 PROPOSED	2014-2015 APPROVED	2014-2015 ADOPTED
RESOURCES:							
	Agency Fund 720-XX-XXXX-XX						
	BEGINNING FUND BALANCE	$ 267	$ 1,432	$ 525	$ 525	$ 525	$ 525
4740-00	PHI THETA KAPPA HONOR SOCIETY REV	$ 7,145	$ 3,777	$ 7,000	$ 7,000	$ 7,000	$ 7,000
TOTAL RESOURCES		$ 7,412	$ 5,209	$ 7,525	$ 7,525	$ 7,525	$ 7,525
REQUIREMENTS							
	Agency Fund 720-40-XXXX-XX						
STUDENT SERVICES							
MATERIALS AND SERVICES							
6010-00	SUPPLIES	$ 390	$ 989	$ 400	$ 400	$ 400	$ 400
6020-00	TRAVEL AND MEETING EXPENSE	$ 1,923	$ 1,963	$ 2,500	$ 2,500	$ 2,500	$ 2,500
6050-00	POSTAGE AND SHIPPING	$ 134	$ -	$ 75	$ 75	$ 75	$ 75
6060-00	MEMBERSHIP DUES	$ 2,505	$ 1,425	$ 3,750	$ 3,750	$ 3,750	$ 3,750
6312-00	STUDENT ACTIVITIES	$ 37	$ 82	$ 200	$ 200	$ 200	$ 200
6330-00	MATERIALS FOR RESALE	$ 969	$ 298	$ 250	$ 250	$ 250	$ 250
6360-00	MISCELLANEOUS	$ 22	$ 15	$ 100	$ 100	$ 100	$ 100
	Agency Fund 720-70-XXXX-XX						
FINANCIAL AID							
MATERIALS AND SERVICES							
7520-00	SCHOLARSHIPS	$ -	$ 40	$ 250	$ 250	$ 250	$ 250
TOTAL EXPENDITURES		$ 5,980	$ 4,812	$ 7,525	$ 7,525	$ 7,525	$ 7,525
ENDING FUND BALANCE		$ 1,432	$ 397	$ -	$ -	$ -	$ -
TOTAL REQUIREMENTS		$ 7,412	$ 5,209	$ 7,525	$ 7,525	$ 7,525	$ 7,525

Tillamook Bay Community College

BUDGET COMMITTEE APPROVAL

2014-2015 APPROVED BUDGET

NOTICE OF APPROVAL BY BUDGET COMMITTEE

1. General Fund permanent tax rate at $0.2636 per $1,000 of assessed value.
2. Approved Debt Service Fund property tax levy of $691,653 for Campus Construction general obligation bonded indebtedness.
3. Approved the entire budget.

APPROVED BY BUDGET COMMITTEE ON APRIL 21, 2014

CHAIR, PUBLIC BUDGET COMMITTEE