

Public Budget Committee Meeting Agenda

Date:
Monday, May 18, 2009

TBCC, First Street Campus - Room Eight
2510 First St., Tillamook, Oregon 97141

Time:
6:00 p.m.

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order and Introduction of New Members.....	Chair Wakefield
2.	Election of Public Budget Committee Chair (ORS 294.3363[8]) (Action)	Chair Wakefield
3.	Election of Public Budget Committee Secretary..... (Action)	Budget Committee Chair
4.	Approval of Minutes of May 19, 2008..... (Action)	Budget Committee Chair
5.	Brief Overview of Economic Conditions	President Carnahan
6.	2009-2010 Budget Message	Dean Ellison
7.	Review Proposed Budget Document	Dean Ellison/ Comptroller Williams
8.	Public Testimony	Budget Committee Chair
9.	Deliberation on Budget.....	Budget Committee Chair
10.	Schedule Next Meeting or Approve Proposed Budget and Tax Levies (Action)	Budget Committee Chair
11.	Adjournment (Action)	Budget Committee Chair



Tillamook Bay Community College

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Budget Committee Meeting Minutes

May 19, 2008

2510 First Street, Tillamook, OR 97141, Room Nine

Directors Present: Vice Chair Craig Wakefield, Ruth Jensen, Steve Shaw, Ann Swain, Bob Weitman and Rose Wharton

Directors Absent: James McGinnis

Budget Committee

Members Present: Vicki Goodman, Van Moe, Jack Mulder, Ward Weissenfluh, and Steve VanDeroef

Budget Committee

Members Absent: Robert McPheeters, Anne Price

Staff Present: President Carnahan, Lori Gates, Ron Ellison, Kyra Williams, Sue Owens

Call to Order: Vice-Chair Wakefield called the Public Budget Committee Meeting to order at 6:01 p.m.

Election of Public Budget Committee Chair:

Nominations were opened for position of Public Budget Committee Chair. On approval of a motion of Mr. Shaw, seconded by Ms. Goodman, Mr. Moe was nominated and elected to Committee Chair. (11/0).

Election of Public Budget Committee Secretary:

Nominations were opened for position of Public Budget Committee Secretary. On approval of a motion of Mr. Weissenfluh, seconded by Director Shaw, Mr. VanDeroef was nominated and elected as Committee Secretary. (11/0).

Approval of Minutes:

Dean Ellison introduced Mr. Steve VanDeroef as the newest Budget Committee member. He will be replacing Mr. Bill Dahlien (zone 4) who moved from the area. Dean Ellison also shared a resignation letter from member Anne Price (zone 1) and asked if anyone knew of a potential candidate from that area, South County, to please let him know.

Ms. Goodman noted that her name was noted in the minutes as the secretary when in actuality it should be Mr. Moe. On approval of a motion by Director Weitman and seconded, it was resolved that the Public Budget Committee



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minutes of May 21, 2007 be approved as corrected. (11/0) Minutes attached and made a part of the official minutes.

2007-2008 Budget Message:

Dean Ellison gave the 2008-2009 Budget Message. Report is attached and made a part of the official minutes. President Carnahan shared some changes taking place in employee health insurance carriers noting that they will have an impact on future budgets but at this point there are too many variables to know how much. He also shared that there were some administrative changes in the Small Business Development Center, primarily that it is being reorganized and we are currently in the process of working out the details for a shared Director of Economic Development and SBDC.

There were no questions or comments regarding the Budget Message.

Review Proposed Budget Document:

Dean Ellison gave a page-by-page overview of the proposed Budget Document explaining the few changes and making notes of any concerns or corrections. Report is attached and made a part of the official minutes.

Public Testimony:

There was no public testimony.

Deliberation on Budget:

There was no deliberation.

Schedule Next Meeting or Approve Proposed Budget and Permanent Tax Levy.

On approval of a motion by Mr. Mulder and seconded by Director Swain, it was resolved to approve the Proposed Budget and permanent tax rate at \$0.2636 per \$1,000 of assessed value and also to approve the Debt Service Fund property tax levy of \$537,460 for Campus Construction general obligation bonded indebtedness. (11/0)

Adjournment:

Upon approval of a motion by Director Shaw seconded by Director Wakefield, it was resolved to adjourn the Public Budget Committee Meeting at 7:50 p.m.

Submitted by Steve VanDeroef, Committee Secretary

Minutes prepared by Sue Owens, Board Secretary

Minutes of 20080519 Budget.doc



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**ECONOMIC CONDITIONS
AND
TILLAMOOK BAY COMMUNITY COLLEGE
January 2009**

As you are aware the Nation's and State's economic condition continues to worsen with hope that a recovery will begin late this year or next year. Given the current status, I thought it was important to share with you my thoughts, concerns, and issues that currently impact Tillamook Bay Community College and our near future.

In the last half of 2008, we watched the country's economic condition move into a recession, perhaps the worst economic time since the Great Depression. Because Oregon has no sales tax, with the majority of its revenue coming from income tax, Oregon was late to react to the downturn. Other states began to identify a shortfall much earlier than Oregon as retail sales began to slow prior to increased unemployment.

In mid-November 2008, the State Economist released the quarterly revenue forecast which showed a \$142 million shortfall in the 2007-2009 budget. Since the close of the 2007 legislative session, revenues have declined \$332 million, creating a shortfall. Looking to the 2009-2011 biennium, the forecast showed a \$762 million decline from the earlier forecasts and a \$1.3 billion reduction from the close of the 2007 legislative session. Responding to the projected shortfall Governor Kulongoski announced an immediate across-the-board reduction of state spending in 2008-09. Tillamook Bay Community College was expecting a final Community College Support Fund payment in January 2009 of \$230,777; we actually received \$210,588, a \$20,189 reduction. With prudent spending, our fund balance and contingency, I felt that we could absorb the reduction through the remaining five months of the year.

On December 1, 2008, the Governor released his budget for the 2009-2011 biennium. Despite his support of continuing to improve the education system and getting Oregonians back to work, community colleges received an actual decrease of \$15 million or 3% below the current appropriation. K-12 and Higher Education both received a slight increase over the current biennium. The final appropriation in the next biennium will ultimately be up to the Legislature but our budget planning for next year will have to begin with less money from the state than anticipated.

On January 16, 2009, the State Economist provided the legislature with a forecast "outlook" that continues to worsen. Indications are that U.S. unemployment is projected to reach over 9% and Oregon could reach beyond 10%, leading to the longest recession since WWII. Although the next official revenue forecast will be February 20, 2009, the slowing economy may cause the

current biennium revenues to decrease by \$300 to \$600 million more than the \$142 million already projected. The Legislature has not made a decision yet on how they will make up the shortfall, which may still continue to grow. The College could theoretically be asked to return additional funds that have already been received to the State prior to June, 2009. As I previously indicated, we already received \$20,189 less than we had budgeted. That could almost quadruple, in order to make up a deficit in the final five months of the two-year appropriation. In addition, the State is now projecting an additional \$1 billion reduction in the 2009-2011 biennium. Combined with earlier estimated losses this generates an estimated loss of \$2.2 billion for 2009-2011 over estimates from a year ago. This State shortfall also puts the reduced Governor's budget at a much greater risk.

The current economic crisis we are facing couldn't come at a worse time for our College as we look forward to a bright future with a new campus, independent accreditation, and a plan for sustainable growth.

The College has also committed to, and the community has supported, the construction of College outreach centers in North and South County. Though Memorandums of Understanding with Nestucca and Neah-Kah-Nie school districts, the College has agreed to build the centers on the respective school district properties. With construction of new facilities comes a substantial operating expense including staff and instructional costs for program service enhancements. Given the discussion of reduced funding, it is important that we fund the programs and services at the new central campus to the greatest extent possible.

The College has committed, and has the resources available to construct both of the new centers and will be working with our partner school districts to develop a schedule that can meet the expectations of our communities, district partners, and the College. However, we should avoid program and service reductions in the near future at the expense of staffing and program enhancements for new centers while we are opening the new campus. We will continue our discussion about the timing of construction and opening of the new North and South County Centers.

As we begin the budget process for the 2009-2010 fiscal year we will be planning on moving to our new campus next winter. Through our strategic plan, we have developed a budget modeling process that allows us to project out through the next two biennia until 2013. In order to assure sustainability, create an orderly transition to our new campus, and meet all of our objectives relating to program growth, we must plan for the future beyond one or two years of economic recession and recovery. Information relating to our accreditation self-study and candidacy requirements, facility maintenance, technology, enrollment management, staffing, and curriculum will have to be balanced with the College projected revenue and expenditures. Our four primary sources of revenue are property taxes (33%) which are restricted; timber revenue (10%) which is

declining; community college support funding from the State (38%) , which I have mentioned is at great risk; and tuition revenue (19%), which is established by the Board of Education.

The only revenue that we locally control is tuition revenue, which is based on the number of students that enroll and the tuition rate we charge. The number of students that enroll is based on the program and services the College offers, our quality, and accessibility based on cost. Financial aid will continue to play an increasingly greater roll relating to access to colleges and universities in Oregon as tuition increases to help balance the budget and maintain programs for students. At the same time, we will have record unemployment and greater need for education and training. Our challenge is to balance the budget over the next few years with reduced revenue and increasing need for student programs and services.

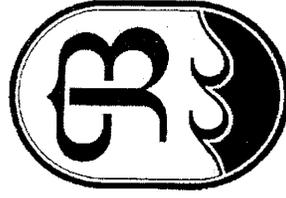
As we begin to develop a budget for 2009-2010, we will have to consider all aspects of the College relating to staffing, material, and services, professional development, and costs associated with a new campus building. While we are having to make difficult expenditure decisions, we must continue to invest in the future. This includes continued investment in accreditation standards, enrollment growth, technology, and staffing in critical areas associated with our new facilities and programs. The difficult decisions that will impact the College will have to be made as we build new facilities and expend funds on equipment and furnishings that by law can only be used for improving facilities. Although we know that these funds cannot be used to lessen the revenue shortfall, it is difficult to see staff and program reductions at the same time we are spending for buildings, furnishings and equipment.

I am confident that we will be successful in negotiating these difficult economic times. However, thoughtful and difficult decisions will be required in order to assure the future success of Tillamook Bay Community College. We must be positioned to come out of this recession even stronger than we are today. We will have a new college campus, and new centers in North and South County. As a comprehensive community college we have an obligation to meet the educational needs of the citizens of Tillamook County. Only through open communication, patience, and support in this difficult time and budget process can we be successful in building for the future of Tillamook Bay Community College.

Jon Carnahan
President

**TILLAMOOK BAY COMMUNITY COLLEGE
2009-2010 PROPOSED BUDGET**

Tillamook Bay
COMMUNITY COLLEGE



Tillamook Bay Community College
Tillamook County
2510 First Street ♦ Tillamook ♦ Oregon ♦ 97141

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2009-2010 Budget Officer's Budget Message

In its FY2009-2010 budget, Tillamook Bay Community College (TBCC) has taken steps to significantly reduce personnel costs and slow expenditures for materials and services. College operations have been streamlined and necessary adjustments to curriculum have been made without sacrificing the quality and content of its for-credit educational programs. In fact, some instructional area program improvements are included in this budget that align with TBCC's role as a candidate for Accreditation and our strategic plan. With the local, state and national economies in recession, the amount of money received by TBCC from state and local sources may decrease significantly. Unfortunately, it appears that improvement in this situation will be slow in coming. Over the long term the College does expect that revenue from the Community College Support Fund will gradually increase along with improvements in property tax receipts and County Timber revenue.

Salaries and Benefits – In the 2009-2010 Budget Development Guidelines, as in previous years, it states that “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.” However, because of the seriousness of the current economic downturn and potential loss of local and state revenue, the 2009-2010 budget proposes to advance eligible employees one longevity step with no increase in base pay to adjust for inflation. In addition, the College anticipates furloughing all staff employees twelve (12) days during the calendar year. Full-time faculty will also be furloughed a total of 8 days during the academic year.

Full payment of employee health insurance is maintained as is a contribution to dependent coverage. Insurance coverage at pro-rated amounts for part-time employees (those working more than half-time), is also maintained. The budget retains the PERS 6% employee portion pickup. Finally, 2009-2010, non-regular (Adjunct) credit faculty salary schedules are not increased for inflation.

Positions – Funding for a half-time Social Sciences Instructor and a half-time Career and Technical Education Director is budgeted for FY09-10. Several staff positions at the College either had hours reduced or were defunded in this budget.

Educational Programs - Financial aid for credit students continues to be funded at increased levels in an effort to support continued enrollment growth and offset tuition increases. In conjunction with the TBCC Foundation, a “First Class” Scholars Program has been initiated that offers full-tuition scholarships to County high school graduates based on academic achievement beginning this Summer term. A tuition waiver program has also been implemented for County residents that are newly unemployed.

Contingency and Working Capital – The budget contains \$650,000 for Operating Contingency and Ending Working Capital which represents approximately 13% of the General Fund Budget. The working capital amount allows TBCC to maintain cash flow without having to borrow. Per current state statute, five state appropriation payments will be received during 2009-2010 and three payments will be received in the 2010-2011 fiscal year. To provide clarity and improve readability, beginning this year, TBCC will present State Community College Support Fund payments in the budget and monthly financial statements using a level four payment/four payment per biennium scheme.

Capital Depreciation and Major Maintenance Reserve Fund – The balance of the former Building Reserve fund has been repurposed to reserve for capital repairs and major maintenance on new campus facilities that will be commissioned during the budget year.

Major Capital Expenditures – This budget continues to fund minor ongoing repairs and maintenance of the First Street Campus. No major capital projects are contemplated to be funded from the general fund in this fiscal year, however, revenues from the General Obligation Bond, being accounted for in the Campus Construction funds are being utilized to finance construction of new campus facilities in North, Central and South Tillamook County locations as well as remodeling portions of the Tillamook School District's Technical Trades Building at the High School. TBCC has agreed with Tillamook School District to enter into a long-term lease for joint-use of that facility in return for College assistance with the upgrade and remodel of the building. The College will use it to house its professional/technical and workforce training programs and labs and will invest in upgrading and outfitting the facilities to support the courses to be taught there.

In Fall of 2005, the Board of Education resolved to present a bond levy measure to county voters to fund construction of facilities in Tillamook County.

During the 2005 Oregon State Legislative Assembly, at the direction of its Board of Directors, TBCC submitted a request for and received a commitment of \$4.9 million in state matching money for building new campus facilities.

In May of 2007, county voters approved a \$9.865 million property tax levy for the construction of campus facilities. Construction of the central county campus is expected to be completed by Spring of 2010. In February 2009, the Oregon State Legislature awarded TBCC \$125,000 in deferred maintenance funds that will be used for remodel of Tillamook School District's Technical Trades Building. That project should be completed in Fall 2009. Final site selection, detailed design and construction of the North and South County College centers has been temporarily deferred until local economic conditions improve.

The Budget Process - In the Fall of 2008, in consultation with the College Council, the Administration developed and presented to the Board of Education a set of Budget Development Guidelines. The Guidelines were approved by the Board and budget formulation began. In the Spring of 2009, Budget Coordinators, who represent each department and staff groups at TBCC, met individually with the Budget Administrators to discuss budget needs for their area(s) of responsibility. Based on those discussions, a consolidated budget was prepared.

A Budget Summary was presented to the Board of Education on May 4, 2009 and the proposed budget was presented to the Public Budget Committee on May 18, 2009.

Final adoption of the budget by the Board of Education is scheduled for June 23, 2008.

Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in October 2008.

Guideline	Gloss
<p>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.</p>	<p>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.</p>
<p>Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.</p>	<p>In today's highly technological society, students trained on modern 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.</p>
<p>Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, institutional goals, and strategic plans.</p>	<p>The material condition of TBCC's current facilities is generally acceptable. However, to remain capable of supporting the institution and the students it serves, the College's facilities need to be upgraded. TBCC is in the midst of several capital construction projects that will culminate with the commissioning of a new central campus building, new North and South County satellite learning centers and a new technical training center in remodeled Tillamook School District facilities. The majority of these new facilities will come into service in calendar year 2010 at which point our current facilities will become surplus.</p>
<p>Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.</p>	<p>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.</p>
<p>Professional Representations: Emphasize professional quality in all public representations of the College.</p>	<p>Public representations of the College impact perceptions. Positive perceptions advance public support and recruiting efforts.</p>
<p>Staff Development: Encourage staff development and training.</p>	<p>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.</p>
<p>Staff Remuneration: Within the constraints imposed by fiscal and other salient limitations, adjust salaries to a level reflective of the median average of the rural community colleges in Oregon.</p>	<p>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.</p>
<p>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.</p>	<p>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.</p>

The 2009-2010 Budget contains funding addressing each of the Budget Development Guidelines as follows:

Guideline	Funding/Project
<p>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.</p>	<ol style="list-style-type: none"> 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 full-time faculty positions and credit adjunct support. This action strengthens the College's relationship with PCC and TBCC's candidacy for 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, Early Childhood Education, Hospitality/Tourism/Recreation Management, Industrial Maintenance, and others, is reflected by funding for full-time and adjunct faculty. 3. A College Now Coordinator is funded to strengthen access of local high school students to TBCC courses and credits. 4. Partial funding for a CTE Director to enhance connections with high schools and strengthen k-14 programs of study. 5. Partial funding for a Social Sciences Faculty to represent that distribution area and strengthen TBCC's candidacy for Accreditation.
<p>Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.</p> <p>Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, institutional goals, and strategic plans.</p>	<ol style="list-style-type: none"> 1. Continue planned upgrades of computer hardware and software in computer labs. 2. Funding is provided for instructional technology, including LCD projectors, Moodle use, and SmartBoard installations. <ol style="list-style-type: none"> 1. Plans are progressing to initiate the revision of TBCC's Master Facilities Plan and integrate it with the College's Strategic Plan. 2. Continue to perform regular and deferred maintenance on FSC Building. 3. Construction and remodeling of facilities in Central Tillamook County is underway.

<p>Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.</p>	<ol style="list-style-type: none"> 1. Funding is proposed for a contracted part-time assistant in the Information Technology area as recommended in the recently completed Strategic Technology Plan. Continue planned upgrades of computer hardware, peripherals and software in computer labs and offices. 2. Funding is provided for instructional technology, including LCD projectors, Moodle use, and SmartBoard installations.
<p>Professional Representations: Emphasize professional quality in all public representations of the College and its programs consistent with NWCCU standards for publications.</p>	<ol style="list-style-type: none"> 1. Continue web site redesign and maintenance project. 2. Create and distribute widely high-quality recruiting materials.
<p>Staff Development: Encourage staff development and training consistent with NWCCU standards.</p>	<ol style="list-style-type: none"> 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.
<p>Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2008-2009 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.</p>	<ol style="list-style-type: none"> 1. All eligible full-time employees will receive a 3% longevity step. 2. No Cost-of-Living increase is proposed for staff and faculty salaries in FY09-10. 3. PERS Employee Contribution Pickup continued.
<p>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.</p>	<ol style="list-style-type: none"> 1. Tuition increased from \$66 to \$70/credit. 2. The preliminary average tuition rates proposed by Oregon's community colleges for FY09-10 is \$72.24. 3. Fees held constant with the following exceptions: Apply the Proctored Testing Fee of \$25 per test for non-TBCC credit students or staff.

Basic Budget Assumptions

In preparing the budget the following basic assumptions were employed:

1. Enrollment is assumed to increase 5% over 2008-2009 levels.
2. Property tax revenue will increase by approximately 3% based on an estimate from Tillamook County Treasurer.
3. 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 2009-2010 state appropriation.
4. Per current state statute, three state appropriation payments will be received during 2008-2009 and five payments will be received in the 2009-2010 fiscal year. However, to improve clarity and comparability in the budget document and monthly financial reporting the annual state appropriation will be shown using 4 payments in each year of the biennium.
5. In a memo dated February 5, 2009 from Tillamook County Treasurer, TBCC was informed that its timber revenue will decrease substantially from 2008-2009 levels based on a State Forester forecast of the timber harvest.

Conclusion

Presented here is the proposed budget for FY09-10.

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.

Ron Ellison, Dean
Administrative Services
Tillamook Bay Community College

BUDGET COMMITTEE MEMBERSHIP

ZONE	AREAS REPRESENTED	BOARD MEMBER	COMMUNITY REPRESENTATIVE	TERM EXPIRES
1	Beaver, Carnahan, Cloverdale, Hebo, Neskowin, and Union	Rose Wharton	Michelle Hughes	6/30/11
2	Fairview, Netarts, Oceanside, South Prairie, and Westside	Craig Wakefield	Van Moe	6/30/09
3	City of Tillamook, (Precincts 1-6), Eastside, and Trask	Ruth Jensen	J. Robert McPheeters	6/30/11
4	Bay City, Garibaldi, Kilchis, Maple Leaf, and Foley	Stephen Shaw	Steve VanDerhoef	6/30/09
5	Nehalem, Pine Grove, Rockaway Beach, and Wheeler	Ann Swain	Ward Weissenfluh	6/30/09
6	At-Large	James P. McGinnis	Vicki Goodman	6/30/11
7	At-Large	Robert Weitman	Jack Mulder	6/30/09

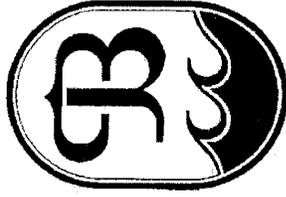
Revised 5/2009

Tillamook Bay Community College 2009-2010 Budget Schedule

	Time Line	Personnel	T a s k s
1.	September 8, 2008	College Board of Education	Appoint College Dean of Administrative Services as Budget Officer
2.	September 8 through October 6, 2008	College Board of Education	Review and Refine Budget Development Guidelines and Schedule
3.	October 6, 2008	College Board of Education	Approve Budget Development Guidelines and Schedule
4.	January 5, through January 23, 2009	Budget Administrators Budget Coordinators	Identify Budget Coordinator and Budget Administrator positions. Review forms and processes for improvement. Complete training for all Budget Administrators and Budget Coordinators. Training provided at team level when requested. Training to include forms and process.
5.	January 23, 2009	Budget Administrators	Target date to distribute 2009-2010 budget worksheets.
6.	January 26 through February 20, 2009	Budget Administrators Budget Coordinators Budget Teams	Budget Administrators work with Budget Coordinators and Department Budget Teams to prepare recommendations for the 2009-2010 budget along with supporting material. Consult with Dean of Administrative Services for needed information.
7.	February 2, 2009	College Board of Education	Appoint Public Budget Committee members as needed.
8.	February 16, 2009		Consumer Price Index Available for calculating cost of living
9.	February 16, 2009	Dean of Administrative Services	Deadline to complete 2009-2010 revenue projection assumptions.
10.	February 16, 2009	Budget Administrators	Budget Administrators send budget worksheets to the Dean of Administrative Services for compiling document.
11.	March 2 through March 13, 2009	Budget Officer Budget Administrators	Meet to review and discuss budget proposals and work on balancing budget.
12.	March 2, 2009	College Board of Education	Approve 2009-2010 salary schedule and cost of living adjustment
13.	March 16 through April 15, 2009	Budget Administrators Budget Coordinators Budget Teams	Budget Administrators meet with budget teams to discuss budget balance progress for 2009-2010 Preliminary Proposed Budget.
14.	April 16, 2009	Budget Officer Budget Administrators	Meet to finalize 2009-2010 Proposed Budget.
15.	April 16 through April 23, 2009	Budget Officer/Business Office	Compilation of proposed budget document.
16.	April 27 through April 30, 2009	Business Office	Publish, mail and distribute preliminary 2009-2010 Budget to Public Budget Committee Members and Budget Coordinators.
17.	May 5 through May 18, 2009	Budget Committee Budget Officer	1st Public Budget Committee Meeting. Receive budget message and deliberate on content. Hold Public Hearing on Proposed Budget, review Proposed Budget and approve 2009-2010 budget and tax levy.
18.	May 20, 2009	Business Office	Publish Notice of Budget Hearing and Financial Summary.
19.	June 22, 2009	College Board of Education	Hold Public Hearing on 2009-2010 budget approved by Public Budget Committee. Enact Resolutions to adopt budget, make appropriations, levy property taxes and categorize property tax levy for 2009-2010.
20.	Before July 15, 2009	Business Office	Submit Budget levy and resolutions to County Assessor.

GENERAL FUND

Tillamook Bay
COMMUNITY COLLEGE



**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-RESOURCES**

<u>Beginning Fund Balance</u>	<u>Tuition & Fees</u>	<u>Miscellaneous</u>
<p>Net working capital is an estimate of available resources as of July 1, 2009. A certain amount is necessary to maintain adequate cash flow for the College as a whole.</p> <p>Projected: \$831,123</p> <p><u>Community College Support Fund</u></p> <p>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.</p> <p>Projected: \$999,942</p>	<p>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 traditional resources become more limited, all resources must be reevaluated including tuition and fees. The College is budgeting \$70 tuition per credit hour for 2009-2010. Please see Appendix A for the Tuition and Fee schedule.</p> <p>Projected: \$564,612 Tuition 130,278 Fees</p> <p><u>Other Revenue Sources</u></p> <p>Sale of Goods and Services</p> <p>This revenue is primarily from GED preparation and GED testing services.</p> <p>Projected: \$4,500</p> <p>Interest</p> <p>Interest is from investment in the Local Government Investment Pool and from one interest bearing bank account.</p> <p>Projected: \$30,000</p> <p>Rental</p> <p>Rental income is nominal due to excluding office rent charges for programs housed at the College</p> <p>Projected: \$0</p>	<p>Miscellaneous income is primarily from, reimbursed expenses and workers compensation dividends.</p> <p>Projected: \$8,000</p> <p><u>Transfers In</u></p> <p>Amounts transferred to the General Fund to help cover the cost of College operations and debt service.</p> <p>The debt service amount budgeted is \$21,803 for transfers from the Special and Enterprise funds.</p> <p>Projected: \$75,278</p> <p><u>Repayment of Short Term Loans</u></p> <p>This amount represents repayment of short term loans from the General Fund to pay grant expenses prior to receiving grant money. This item is required by Oregon Budget Law.</p> <p>Projected: \$108,125</p>
<p><u>Local Resources</u></p> <p><u>Property Taxes</u></p> <p>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 9%, and the limits of Ballot Measure 5.</p> <p>Projected: \$893,464 Current 25,642 Prior</p> <p><u>Timber</u></p> <p>Revenues generated from timber harvests in the Tillamook State Forest are subject to changes in political and environmental forest policies. Projections from the State Forestry Department are closely monitored.</p> <p>Projected: \$247,820</p>		

Tillamook Bay Community College

GENERAL FUND: RESOURCES

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
General Fund 100-XX-XXXX-XX				
3100-00 BEGINNING FUND BALANCE	\$ 1,107,367	\$ 1,212,482	\$ 863,369	\$ 831,123
STATE SOURCES: 100-04-XXXX-XX				
4200-00 COMMUNITY COLLEGE SUPPORT FUND	\$ 831,963	\$ 1,295,674	\$ 1,039,959	\$ 999,942
4210-00 STATE TIMBER TAX	\$ 685	\$ 763	\$ -	\$ -
LOCAL SOURCES: 100-05-XXXX-XX				
4300-00 CURRENT TAXES	\$ 795,185	\$ 842,303	\$ 870,619	\$ 893,464
4310-00 PRIOR YEARS TAXES	\$ 26,421	\$ 23,476	\$ 25,000	\$ 25,642
4315-00 COUNTY TIMBER REVENUE	\$ 284,456	\$ -	\$ -	\$ 247,820
4331-00 CONTRACTS - LOCAL	\$ -	\$ 35,200	\$ -	\$ -
TUITION & FEES: 100-10-XXXX-XX				
4400-00 TUITION	\$ 493,844	\$ 469,112	\$ 541,150	\$ 564,612
VARIOUS FEES	\$ 112,663	\$ 110,384	\$ 125,000	\$ 130,278
OTHER RESOURCES: 100-15-XXXX-XX				
VARIOUS SALE OF GOODS/SERVICES	\$ 4,230	\$ 4,133	\$ 5,000	\$ 4,500
4700-00 INTEREST INCOME	\$ 70,161	\$ 62,214	\$ 50,000	\$ 30,000
4720-00 MISCELLANEOUS	\$ 13,803	\$ 7,925	\$ 7,000	\$ 8,000
OTHER FINANCING SOURCES: 100-19-XXXX-XX				
4920-00 TRANSFER IN FROM SPECIAL FUND	\$ 7,247	\$ 10,949	\$ 18,946	\$ 19,148
4930-00 TRANSFER IN FROM ENTERPRISE FUND	\$ 1,194	\$ 1,407	\$ 2,180	\$ 2,655
4950-00 TRANSFER IN FROM CAPITAL PROJECTS FUND	\$ -	\$ 61,869	\$ 264,825	\$ 53,475
4991-00 ADMINISTRATIVE OVERHEAD	\$ -	\$ 560	\$ 2,467	\$ -
4999-00 REPAYMENT OF SHORT TERM LOANS	\$ -	\$ -	\$ 127,175	\$ 108,125
RESOURCES TOTAL	\$ 3,749,219	\$ 4,138,451	\$ 3,942,690	\$ 3,918,784

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-SUMMARY**

This page is provided for summary comparative historical information.

Tillamook Bay Community College

GENERAL FUND: SUMMARY

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
TOTAL RESOURCES	\$ 3,749,219	\$ 4,138,451	\$ 3,942,690	\$ 3,918,784
REQUIREMENTS:				
INSTRUCTION	\$ 846,694	\$ 979,134	\$ 1,134,700	\$ 909,405
INSTRUCTIONAL SUPPORT	\$ 218,062	\$ 254,429	\$ 323,283	\$ 291,911
STUDENT SERVICES	\$ 338,364	\$ 356,146	\$ 444,652	\$ 337,210
COLLEGE SUPPORT	\$ 822,131	\$ 917,426	\$ 1,044,641	\$ 1,088,205
PLANT OPERATION AND MAINTENANCE	\$ 108,872	\$ 149,428	\$ 201,833	\$ 276,972
FINANCIAL AID	\$ 112,723	\$ 83,963	\$ 126,160	\$ -
OTHER FINANCING USES	\$ 89,891	\$ 95,000	\$ 98,300	\$ 345,081
TOTAL EXPENDITURES	\$ 2,536,737	\$ 2,835,526	\$ 3,373,569	\$ 3,248,784
CONTINGENCY	\$ -	\$ -	\$ 569,121	\$ 670,000
ENDING FUND BALANCE	\$ 1,212,482	\$ 1,302,925	\$ -	\$ 0
TOTAL REQUIREMENTS	\$ 3,749,219	\$ 4,138,451	\$ 3,942,690	\$ 3,918,784

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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.

<p><u>Personnel</u></p> <p>Projected: \$14,086 Director (.25 FTE) 11,606 Program Assistant (.49 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$7,472</p> <p><u>Tuition Waivers</u></p> <p>All staff and dependent tuition waivers have been moved to a pooled account in the Financial Aid cost center.</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$1,500</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel and meetings for the Director.</p> <p>Projected: \$1,500</p>	<p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p> <p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$0</p> <p><u>Membership Dues</u></p> <p>Memberships for professional organizations.</p> <p>Projected: \$0</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
INSTRUCTION:				
SMALL BUSINESS DEVELOPMENT (SBDC)				
General Fund 100-21-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 1,453	\$ 10,852	\$ 18,893	\$ 14,086
5030-00 SUPPORT STAFF	\$ 1,453	\$ 2,448	\$ 10,630	\$ 11,606
5080-00 OTHER PAYROLL EXPENSES	\$ 967	\$ 4,146	\$ 13,156	\$ 7,472
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 134	\$ 569	\$ 3,000	\$ 1,500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 853	\$ 653	\$ 3,000	\$ 1,500
6030-00 TELEPHONE	\$ 404	\$ 4	MOVED TO PLANT	MOVED TO PLANT
6050-00 POSTAGE	\$ 156	\$ 30	\$ -	\$ -
6080-00 ADVERTISING	\$ 50	\$ 988	\$ -	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ 150	\$ -	\$ -
BUSINESS AND WORKFORCE DEVELOPMENT TOTALS	\$ 5,470	\$ 19,840	\$ 48,679	\$ 36,164

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTION-SKILLS DEVELOPMENT**

<p><u>Personnel</u></p> <p>Projected: \$19,675 Dean of Instruction (.20 FTE) 5,834 Instructors 8,900 Adjunct Instructors</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$9,661</p> <p><u>Tuition Waivers</u></p> <p>All staff and dependent tuition waivers have been moved to a pooled account in the Financial Aid cost center.</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$1,000</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel and meetings for staff.</p> <p>Projected: \$1,500</p> <p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>	<p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$100</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$1,500</p> <p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$0</p> <p><u>Non-capital Software and Technology Equipment</u></p> <p>Costs for equipment, and software which has a useful life exceeding two years and a unit cost greater than \$100 and less than \$5,000.</p> <p>Projected: \$0</p> <p><u>CASAS Testing</u></p> <p>Costs for CASAS test materials and processing.</p> <p>Projected: \$1,000</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
SKILLS DEVELOPMENT DEPARTMENT				
General Fund 100-22-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 44,286	\$ 55,087	\$ 55,678	\$ 19,675
5050-00 INSTRUCTIONAL PERSONNEL-REG	\$ 11,441	\$ 8,477	\$ 6,885	\$ 5,834
5060-00 INSTRUCTIONAL PERSONNEL-ADJ	\$ 673	\$ 2,816	\$ 7,022	\$ 8,900
5070-00 HOURLY	\$ -	\$ 1,832	\$ 5,747	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 17,643	\$ 19,380	\$ 28,339	\$ 9,661
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 1,235	\$ 2,314	\$ 3,500	\$ 1,000
6020-00 TRAVEL AND MEETING EXPENSE	\$ 961	\$ 1,165	\$ 3,500	\$ 1,500
6030-00 TELEPHONE	\$ 1,346	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 21	\$ 42	\$ 100	\$ 100
6212-00 EQUIPMENT MAINTENANCE CONTRACT	\$ -	\$ 695	\$ 1,500	\$ 1,500
6240-00 NON-CAPITAL EQUIPMENT	\$ 1,119	\$ 923	\$ 2,000	\$ -
6241-00 NON-CAPITAL SOFTWARE	\$ -	\$ 1,595	\$ 1,000	\$ -
6325-00 TESTING - CASAS	\$ -	\$ 590	\$ -	\$ 1,000
SKILLS DEVELOPMENT DEPARTMENT TOTALS	\$ 78,725	\$ 94,916	\$ 115,271	\$ 49,170

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-CONTINUING EDUCATION**

<p><u>Personnel</u> Projected: \$21,052 Support Staff (.50 FTE) 6,755 Evening Coordinator (.50 FTE – 6 months) 7,000 Adjunct Instructors</p> <p><u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$12,031</p> <p><u>Supplies</u> Supplies include goods with a per item cost under \$100. Projected: \$500</p> <p><u>Travel and meeting expenses</u> Costs associated with travel and meetings for staff. Projected: \$750</p> <p><u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0</p> <p><u>Postage</u> This includes the cost of program postage costs. Projected: \$200</p>	<p><u>Membership Dues</u> Memberships for professional organizations. Projected: \$150</p> <p><u>Marketing/Public Relations-Print Advertising</u> Costs for preparation of promotion materials used to promote the College and College programs. Projected: \$500</p> <p><u>Licenses and renewals</u> Licenses required to teach certain Continuing Education courses Projected: \$350</p> <p><u>Other Contracted Services</u> This is for instruction by independent contractors. Projected: \$0</p> <p><u>Classroom Rental</u> For rental of classrooms not owned by TBCC. Projected: \$200</p>	<p><u>Instructional Contract</u> This is for the YMCA recreational contract in order to provide access to recreational activities. Projected: \$15,000</p> <p><u>Other Course Expense</u> Pass through fees to other organizations. Projected: \$500</p> <p><u>Non-capital Equipment and Furniture</u> 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: \$0</p> <p><u>Equipment Repair</u> Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center. Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
CONTINUING EDUCATION				
General Fund 100-23-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 34,099	\$ 1,093	\$ -	\$ -
5030-00 SUPPORT STAFF	\$ 8,518	\$ 25,197	\$ 17,656	\$ 27,807
5060-00 INSTRUCTIONAL PERSONNEL - ADJUNCT	\$ 6,551	\$ 6,033	\$ 12,000	\$ 7,000
5070-00 HOURLY WAGES	\$ 1,886	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 13,552	\$ 9,180	\$ 10,187	\$ 12,031
5089-00 TUITION WAIVERS	\$ -	\$ 60	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 793	\$ 675	\$ 250	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 802	\$ 663	\$ 750	\$ 750
6030-00 TELEPHONE	\$ 456	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 48	\$ 38	\$ 200	\$ 200
6060-00 MEMBERSHIP DUES	\$ -	\$ -	\$ 150	\$ 150
6081-00 MARKETING/PUBLIC RELATIONS-PRINT ADVERTISING	\$ -	\$ -	\$ 750	\$ 500
6190-00 LICENSES AND RENEWALS	\$ 400	\$ 250	\$ 350	\$ 350
6230-00 CLASSROOM RENTAL	\$ -	\$ -	\$ 500	\$ 200
6301-00 INSTRUCTIONAL CONTRACT	\$ 14,419	\$ 12,877	\$ 15,000	\$ 15,000
6302-00 OTHER COURSE EXPENSE	\$ 1,992	\$ 2,490	\$ 3,000	\$ 500
CONTINUING ED TOTALS	\$ 83,516	\$ 58,556	\$ 60,793	\$ 64,988

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTION-PROFESSIONAL TECHNICAL & WORKFORCE**

<p><u>Personnel</u></p> <p>Projected: \$12,004</p> <p>43,863</p> <p>60,734</p> <p>35,000</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$53,129</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$5,000</p> <p><u>Textbooks</u></p> <p>Professional textbooks for instructors.</p> <p>Projected: \$500</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel and meetings for instructors.</p> <p>Projected: \$3,500</p>	<p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p> <p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$100</p> <p><u>Membership Dues</u></p> <p>Memberships for professional organizations.</p> <p>Projected: \$300</p> <p><u>Publications and Textbooks</u></p> <p>Professional publications and textbooks for instructors.</p> <p>Projected: \$100</p> <p><u>Instructional Contracts/Other</u></p> <p>This is for training by contractors and related costs.</p> <p>Projected: \$45,000</p> <p><u>Equipment/Film Rental</u></p> <p>Equipment rental for instructional purposes includes films, videotapes, etc.</p> <p>Projected: \$100</p>	<p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$10,000</p> <p><u>Instructional Contract - PCC</u></p> <p>The Portland Community College (PCC) instructional contract includes overhead costs charged by PCC for administration of the agreement.</p> <p>Projected: \$23,376</p> <p><u>Other Course Expense</u></p> <p>Pass through fees to other organizations.</p> <p>Projected: \$100</p> <p><u>Software</u></p> <p>Projected: \$0</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
CAREER TECHNICAL & WORKFORCE				
General Fund 100-24-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ 17,380	\$ 22,829	\$ 12,004
5050-00 INSTRUCTIONAL PERSONNEL-REG	\$ 89,472	\$ 97,572	\$ 104,638	\$ 104,596
5060-00 INSTRUCTIONAL PERSONNEL-ADJ	\$ 35,730	\$ 37,698	\$ 72,000	\$ 35,000
5070-00 HOURLY WAGES	\$ -	\$ 1,308	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 40,018	\$ 47,495	\$ 68,370	\$ 53,129
5089-00 TUITION WAIVERS	\$ -	\$ 3,328	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 4,239	\$ 1,174	\$ 7,000	\$ 5,000
6012-00 TEXTBOOKS	\$ 12	\$ 2,038	\$ 500	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 3,860	\$ 4,893	\$ 4,000	\$ 3,500
6030-00 TELEPHONE	\$ 1,212	\$ -	MOVED TO PLANT	MOVED TO PLANT
6050-00 POSTAGE	\$ 98	\$ 56	\$ 200	\$ 100
6060-00 MEMBERSHIP DUES	\$ 75	\$ -	\$ 300	\$ 300
6070-00 PUBLICATIONS	\$ -	\$ -	\$ 100	\$ 100
6170-00 OTHER CONTRACTED SERVICES	\$ 1,320	\$ 38,748	\$ 45,000	\$ 45,000
6232-00 EQUIPMENT/FILM RENTAL	\$ -	\$ -	\$ 100	\$ 100
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 378	\$ 17,362	\$ 13,000	\$ 10,000
6241-00 NON-CAPITAL EQUIPMENT - SOFTWARE	\$ 4	\$ 650	\$ -	\$ -
6300-00 INSTRUCTIONAL CONTRACT - PCC	\$ 19,600	\$ 20,899	\$ 27,747	\$ 23,376
6302-00 OTHER COURSE EXPENSE	\$ -	\$ 69	\$ 500	\$ 100
6360-00 MISCELLANEOUS	\$ -	\$ 268	\$ -	\$ -
CAREER TECHNICAL & WORKFORCE TOTALS	\$ 196,018	\$ 290,938	\$ 366,284	\$ 292,805

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTION-LOWER DIVISION CREDIT**

<p><u>Personnel</u></p> <p>Projected: \$70,000 Adjunct Instructors 71,118 Biological Science Instructor (1 FTE) 68,356 Instructor, Math (1 FTE) 60,734 Instructor, English and Literature (1 FTE) 14,585 Instructor, Skills Development (.25 FTE) 10,333 Instructor, Social Sciences (.5 FTE – 6 months) 11,696 Math Lab Assistant (.5 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$100,409</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$3,000</p> <p><u>Textbooks</u></p> <p>Professional textbooks for instructors.</p> <p>Projected: \$100</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel and meetings for instructors.</p> <p>Projected: \$2,500</p>	<p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p> <p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$100</p> <p><u>Membership Dues</u></p> <p>Memberships for professional organizations.</p> <p>Projected: \$200</p> <p><u>Publications</u></p> <p>Professional publications for instructors.</p> <p>Projected: \$100</p> <p><u>Classroom Rental</u></p> <p>Projected: \$0</p> <p><u>Equipment/Film Rental</u></p> <p>Equipment rental for instructional purposes includes films, videotapes, etc.</p> <p>Projected: \$100</p>	<p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$3,000</p> <p><u>Instructional Contract - PCC</u></p> <p>The Portland Community College (PCC) instructional contract includes overhead costs charged by PCC for administration of the agreement.</p> <p>Projected: \$46,946</p> <p><u>Instructional Contracts/Other</u></p> <p>This is for training by contractors.</p> <p>Projected: \$0</p> <p><u>Other Course Expense</u></p> <p>Pass through fees to other organizations.</p> <p>Projected: \$3,000</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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Tillamook Bay Community College

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
LOWER DIVISION CREDIT				
General Fund 100-25-XXXX-XX				
PERSONAL SERVICES				
5030-00 SUPPORT STAFF	\$ 14,850	\$ 16,102	\$ 15,684	\$ 11,696
5050-00 INSTRUCTIONAL PERSONNEL-REG	\$ 189,432	\$ 196,938	\$ 208,117	\$ 225,127
5060-00 INSTRUCTIONAL PERSONNEL-ADJ	\$ 130,355	\$ 138,453	\$ 135,000	\$ 70,000
5080-00 OTHER PAYROLL EXPENSES	\$ 85,870	\$ 86,297	\$ 110,564	\$ 100,409
5089-00 TUITION WAIVERS	\$ -	\$ 2,910	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 3,299	\$ 3,147	\$ 5,000	\$ 3,000
6012-00 TEXTBOOKS	\$ 15	\$ 39	\$ 100	\$ 100
6020-00 TRAVEL AND MEETING EXPENSE	\$ 4,886	\$ 6,605	\$ 5,500	\$ 2,500
6030-00 TELEPHONE	\$ 2,246	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 59	\$ 9	\$ 100	\$ 100
6060-00 MEMBERSHIP DUES	\$ 15	\$ -	\$ 200	\$ 200
6070-00 PUBLICATIONS	\$ -	\$ -	\$ 100	\$ 100
6230-00 CLASSROOM RENTAL	\$ 660	\$ -	\$ 600	\$ -
6232-00 EQUIPMENT/FILM RENTAL	\$ -	\$ -	\$ 100	\$ 100
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 605	\$ 2,504	\$ 6,000	\$ 3,000
6300-00 INSTRUCTIONAL CONTRACT - PCC	\$ 47,418	\$ 49,293	\$ 52,608	\$ 46,946
6301-00 INSTRUCTIONAL CONTRACT - OTHER	\$ -	\$ 8,132	\$ -	\$ -
6302-00 OTHER COURSE EXPENSE	\$ 3,255	\$ 4,455	\$ 4,000	\$ 3,000
LOWER DIVISION CREDIT TOTALS	\$ 482,965	\$ 514,884	\$ 543,673	\$ 466,278
INSTRUCTION TOTALS	\$ 846,694	\$ 979,134	\$ 1,134,700	\$ 909,405

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTIONAL SUPPORT-INSTRUCTIONAL SUPPORT MANAGEMENT**

<p><u>Personnel</u></p> <p>Projected: \$78,700 Dean of Instruction (.8 FTE) 18,902 Institutional Research Coordinator (.4 FTE) 29,096 Secretary (.8 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$45,230</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$500</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel and meetings for instructional support staff.</p> <p>Projected: \$1,500</p>	<p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p> <p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$100</p> <p><u>Membership Dues</u></p> <p>Memberships for professional organizations.</p> <p>Projected: \$150</p> <p><u>Schedule Production</u></p> <p>Costs associated with schedule production and distribution.</p> <p>Projected: \$20,000</p> <p><u>Catalog Production</u></p> <p>Development and printing of the College catalog.</p> <p>Projected: \$1,500</p> <p><u>Accreditation and Assessment</u></p> <p>Costs for Accreditation Candidacy and assessment in accordance with Strategic Planning.</p> <p>Projected: \$20,000</p>	<p><u>Non-Capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$0</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
INSTRUCTIONAL SUPPORT:				
INSTRUCTIONAL SUPPORT MANAGEMENT				
General Fund 100-31-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 44,777	\$ 52,507	\$ 50,066	\$ 78,700
5030-00 SUPPORT STAFF	\$ 57,502	\$ 63,705	\$ 74,234	\$ 47,998
5070-00 HOURLY	\$ 3,165	\$ 7,852	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 35,355	\$ 40,691	\$ 47,287	\$ 45,230
5089-00 TUITION WAIVERS	\$ -	\$ 510	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 687	\$ 395	\$ 1,500	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 1,501	\$ 2,280	\$ 2,000	\$ 1,500
6030-00 TELEPHONE	\$ 3,139	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 163	\$ 382	\$ 300	\$ 100
6060-00 MEMBERSHIP DUES	\$ 100	\$ 100	\$ 150	\$ 150
6130-00 SCHEDULE PRODUCTION	\$ 35,070	\$ 19,689	\$ 20,000	\$ 20,000
6140-00 CATALOG PRODUCTION	\$ 177	\$ 79	\$ 1,500	\$ 1,500
6160-00 ACCREDITATION AND ASSESSMENT	\$ 2,761	\$ 5,118	\$ 15,000	\$ 20,000
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ -	\$ -	\$ 2,500	\$ -
6241-00 NON-CAPITAL EQUIPMENT - SOFTWARE	\$ 663	\$ -	\$ -	\$ -
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS	\$ 185,060	\$ 193,308	\$ 214,537	\$ 215,678

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-INSTRUCTIONAL SUPPORT-LIBRARY**

<p><u>Personnel</u> Projected: \$30,845 Library Director (.81 FTE) \$11,180 Library Asst (-.49 FTE)</p> <p><u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$16,908</p> <p><u>Supplies</u> Supplies include goods with a per item cost under \$100. Projected: \$1,500</p> <p><u>Travel and meeting expenses</u> Costs associated with administrative and staff travel for the Library staff in order to support their interaction and development. Projected: \$250</p> <p><u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0</p>	<p><u>Postage</u> This includes the cost of program postage costs. Projected: \$100</p> <p><u>Membership Dues</u> Memberships for Library staff to support professional interaction. Projected: \$100</p> <p><u>Library Materials</u> 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: \$7,500</p>	<p><u>Media Materials</u> Costs for videos and other media materials and to support availability of library and information resources as well as provide essential services. Projected: \$3,500</p> <p><u>Other Contracted Services</u> Setup costs and annual fees for belonging to the Coast Resource Sharing Network. Projected: \$3,350</p> <p><u>Non-capital Equipment and Furniture</u> 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</p> <p><u>Capital Outlay-Technology Improvement</u> Projected: \$0</p> <p><u>Equipment Repair</u> Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center. Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
LIBRARY				
General Fund 100-32-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ -	\$ 47,942	\$ -
5070-00 HOURLY	\$ 15,826	\$ 22,393	\$ 12,116	\$ 42,025
5080-00 OTHER PAYROLL EXPENSES	\$ 4,612	\$ 4,690	\$ 22,038	\$ 16,908
5089-00 TUITION WAIVERS	\$ -	\$ 1,280	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 492	\$ 424	\$ 2,500	\$ 1,500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 43	\$ 46	\$ 500	\$ 250
6030-00 TELEPHONE	\$ 493	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 23	\$ 102	\$ 100	\$ 100
6060-00 MEMBERSHIP DUES	\$ 100	\$ 159	\$ 300	\$ 100
6071-00 LIBRARY MATERIALS	\$ 5,085	\$ 7,904	\$ 9,000	\$ 7,500
6072-00 MEDIA MATERIALS	\$ 3,577	\$ 5,942	\$ 3,000	\$ 3,500
6170-00 OTHER CONTRACTED SERVICES	\$ 2,751	\$ 2,849	\$ 3,250	\$ 3,350
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ -	\$ 2,012	\$ 8,000	\$ 1,000
CAPITAL OUTLAY				
7120-00 CAPITAL OUTLAY - TECHNOLOGY IMPROVEMENT	\$ -	\$ 13,320	\$ -	\$ -
LIBRARY TOTALS	\$ 33,002	\$ 61,121	\$ 108,746	\$ 76,233
INSTRUCTIONAL SUPPORT TOTALS	\$ 218,062	\$ 254,429	\$ 323,283	\$ 291,911

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-MANAGEMENT OF STUDENT SERVICES**

This cost center was reorganized and most costs were moved to other budget cost centers.

Personnel

Projected: \$30,154 Director of Student Services (.50 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$10,999

Supplies

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

Projected: \$100

Travel and meeting expenses

Costs associated with administrative travel for the Management of Student Services staff listed above. Lodging and meals for meetings are included.

Projected: \$1,500

Telephone

Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.

Projected: \$0

Postage

This includes the cost of program postage costs.

Projected: \$100

Membership Dues

Memberships for professional organizations.

Projected: \$100

Tillamook Bay Community College

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
STUDENT SERVICES:				
MANAGEMENT OF STUDENT SERVICES				
General Fund 100-41-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 44,777	\$ 48,260	\$ 50,066	\$ 30,154
5080-00 OTHER PAYROLL EXPENSES	\$ 12,162	\$ 12,141	\$ 15,089	\$ 10,999
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 97	\$ -	\$ 100	\$ 100
6020-00 TRAVEL AND MEETING EXPENSE	\$ 1,473	\$ 1,029	\$ 1,500	\$ 1,500
6030-00 TELEPHONE	\$ 316	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 3	\$ -	\$ 100	\$ 100
6060-00 MEMBERSHIP DUES	\$ 175	\$ 100	\$ 175	\$ 100
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ 230	\$ -	\$ -
MANAGEMENT OF STUDENT SERVICES TOTALS	\$ 59,003	\$ 61,760	\$ 67,030	\$ 42,953

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-FINANCIAL AID**

<p><u>Personnel</u></p> <p>Projected: \$15,077 Director of Student Services (.25 FTE) \$8,895 Hourly (.387 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$7,147</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100 to support provision of essential financial aid services.</p> <p>Projected: \$400</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with travel of the Financial Aid staff. Lodging and meals for conferences, workshops and meetings are included.</p> <p>Projected: \$400</p> <p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>	<p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$150</p> <p><u>Promotional Materials</u></p> <p>Includes costs of college fairs and brochures promoting the College.</p> <p>Projected: \$0</p> <p><u>Membership Dues</u></p> <p>Membership Dues for staff include the Oregon Council of Student Services Administrators, among others.</p> <p>Projected: \$25</p> <p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$0</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
FINANCIAL AID				
General Fund 100-42-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ -	\$ -	\$ 15,077
5030-00 SUPPORT STAFF	\$ 25,453	\$ 26,144	\$ 27,384	\$ -
5070-00 HOURLY	\$ -	\$ -	\$ 3,188	\$ 8,895
5080-00 OTHER PAYROLL EXPENSES	\$ 10,715	\$ 10,684	\$ 14,851	\$ 7,147
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 631	\$ 1,104	\$ 400	\$ 400
6020-00 TRAVEL AND MEETING EXPENSE	\$ 608	\$ 148	\$ 400	\$ 400
6030-00 TELEPHONE	\$ 420	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 144	\$ 103	\$ 150	\$ 150
6060-00 MEMBERSHIP DUES	\$ 20	\$ 25	\$ 25	\$ 25
FINANCIAL AID TOTALS	\$ 37,991	\$ 38,208	\$ 46,398	\$ 32,094

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-ENROLLMENT SERVICES**

<u>Personnel</u>	Projected: \$15,077 Director of Student Services (.25 FTE) 31,700 Enrollment Services Specialist (1 FTE) 34,638 Enrollment Services Specialist (1 FTE) \$2,965 Hourly (.125 FTE)
<u>Other Payroll Expense</u>	Estimated costs of associated payroll expenses and employee benefits.
Projected: \$40,209	
<u>Supplies</u>	Supplies include goods with a per item cost under \$100 to support provision of essential services and security of student records.
Projected: \$700	
<u>Travel and meeting expenses</u>	Costs associated with travel of the Enrollment Services staff. Lodging and meals for conferences, workshops and meetings are included.
Projected: \$1,500	
<u>Telephone</u>	Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.
Projected: \$0	
<u>Postage</u>	Includes postage .
Projected: \$500	
<u>Membership Dues</u>	Membership Dues for staff include the Oregon Council of Student Services Administrators, among others.
Projected: \$500	
<u>GED Testing</u>	Costs for GED test materials and processing.
Projected: \$3,000	
<u>Placement Testing</u>	Costs for materials associated with placement testing of students.
Projected: \$3,500	
<u>Annual Testing Fees</u>	Testing fees for updated testing materials.
Projected: \$500	
<u>Annual Testing Fees-GED</u>	Annual testing fees associated with providing GED testing service.
Projected: \$500	
<u>Equipment Repair</u>	Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.
Projected: \$0	

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
ENROLLMENT SERVICES				
General Fund 100-43-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 42,292	\$ 45,521	\$ 55,678	\$ 15,077
5030-00 SUPPORT STAFF	\$ 81,213	\$ 64,834	\$ 67,522	\$ 66,338
5070-00 HOURLY	\$ -	\$ -	\$ 9,565	\$ 2,965
5080-00 OTHER PAYROLL EXPENSES	\$ 49,842	\$ 38,799	\$ 58,494	\$ 40,209
5089-00 TUITION WAIVERS	\$ -	\$ 566	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 258	\$ 212	\$ 500	\$ 700
6020-00 TRAVEL AND MEETING EXPENSE	\$ 1,059	\$ 1,167	\$ 1,500	\$ 1,500
6030-00 TELEPHONE	\$ 1,742	\$ -	\$ MOVED TO PLANT	\$ MOVED TO PLANT
6050-00 POSTAGE	\$ 226	\$ 264	\$ 300	\$ 500
6060-00 MEMBERSHIP DUES	\$ 415	\$ 430	\$ 500	\$ 500
6212-00 EQUIPMENT MAINTENANCE CONTRACT	\$ 797	\$ -	\$ MOVED TO PLANT	\$ MOVED TO PLANT
6321-00 GED TESTING	\$ 2,133	\$ 2,455	\$ 3,000	\$ 3,000
6322-00 PLACEMENT TESTING	\$ 1,558	\$ 1,607	\$ 3,500	\$ 3,500
6323-00 ANNUAL TESTING FEES	\$ 450	\$ 450	\$ 500	\$ 500
6324-00 ANNUAL TESTING FEES-GED	\$ 150	\$ 175	\$ 500	\$ 500
ENROLLMENT SERVICES TOTALS	\$ 182,135	\$ 156,480	\$ 201,559	\$ 135,289

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES-ACADEMIC ADVISING**

<p><u>Personnel</u> Projected: \$42,043 Academic Advisor (1 FTE) <u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$18,688 <u>Supplies</u> Supplies include goods with a per item cost under \$100 to support provision of essential services and academic orientation. Projected: \$500 <u>Supplies - Recruiting</u> Projected: \$0 <u>Travel and meeting expenses</u> Costs associated with travel of Academic Advising staff. Lodging and meals for conferences, workshops and meetings are included. Projected: \$1,200 <u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0</p>	<p><u>Postage</u> Includes postage . Projected: \$300 <u>Postage - Recruiting</u> Includes postage . Projected: \$0 <u>Membership Dues</u> Professional memberships for staff. Projected: \$150 <u>Promotional Materials</u> Costs for preparation of promotion materials used to promote the College and College programs. Projected: \$0 <u>Student Support-ADA</u> Costs to assist students with disabilities and special needs as required by the Americans with Disabilities Act are recorded here. Projected: \$5,000 <u>Equipment Repair</u> Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center. Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
ACADEMIC ADVISING				
General Fund 100-44-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 38,250	\$ 42,832	\$ 42,794	\$ 42,043
5070-00 HOURLY - ADA TUTORS	\$ 288	\$ 260	\$ 300	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 13,513	\$ 14,012	\$ 18,049	\$ 18,688
5089-00 TUITION WAIVERS	\$ -	\$ 160	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 392	\$ 175	\$ 1,000	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 694	\$ 948	\$ 1,500	\$ 1,200
6030-00 TELEPHONE	\$ 527	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 231	\$ 186	\$ 300	\$ 300
6060-00 MEMBERSHIP DUES	\$ 20	\$ 75	\$ 150	\$ 150
6087-00 PROMOTIONAL MATERIALS	\$ -	\$ 34	\$ 1,000	\$ -
6240-00 NON-CAPITAL EQUIP - EQUIPMENT	\$ 206	\$ -	\$ -	\$ -
6311-00 STUDENT SUPPORT - ADA	\$ 683	\$ -	\$ 1,000	\$ 5,000
ACADEMIC ADVISING TOTALS	\$ 54,804	\$ 58,682	\$ 66,093	\$ 67,881

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-STUDENT SERVICES – ADMISSIONS / COLLEGE NOW COORDINATOR**

<p><u>Personnel</u> Projected: \$38,080 College Now Coordinator (1 FTE) <u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$18,213 <u>Supplies</u> Supplies include goods with a per item cost under \$100. Projected: \$500 <u>Travel and meeting expenses</u> Costs associated with travel of Coordinator. Lodging and meals for conferences, workshops and meetings are included. Projected: \$2,000 <u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0 <u>Postage</u> Includes postage . Projected: \$200</p>	<p><u>Equipment Repair</u> Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center. Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
ADMISSIONS / COLLEGE NOW COORDINATOR				
General Fund 100-45-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ 26,033	\$ 38,725	\$ 38,080
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 9,730	\$ 18,147	\$ 18,213
5089-00 TUITION WAIVERS	\$ -	\$ 63	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 97	\$ 306	\$ 1,000	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 206	\$ 913	\$ 2,000	\$ 2,000
6030-00 TELEPHONE	\$ 475	\$ -	\$ MOVED TO PLANT	\$ MOVED TO PLANT
6050-00 POSTAGE	\$ 8	\$ 3	\$ 200	\$ 200
6087-00 PROMOTIONAL MATERIALS	\$ -	\$ 40	\$ 1,500	\$ MOVED TO MKTG
6100-00 STUDENT RECRUITING PUBLICATIONS	\$ -	\$ -	\$ 500	\$ MOVED TO MKTG
6275-00 COUNTY FAIR	\$ 1,270	\$ 1,453	\$ 1,500	\$ MOVED TO MKTG
6310-00 STUDENT LIFE	\$ 2,375	\$ 2,475	\$ -	\$ -
ADMISSIONS TOTALS	\$ 4,431	\$ 41,016	\$ 63,572	\$ 58,993
STUDENT SERVICES TOTAL	\$ 338,364	\$ 356,146	\$ 444,652	\$ 337,210

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE GENERAL FUND-COLLEGE SUPPORT-PRESIDENT'S OFFICE AND GOVERNING BOARD

Personnel

Projected: \$109,967 President (1 FTE)
\$39,686 Executive Secretary (1 FTE)

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$49,256

Tuition Waivers

All staff and dependent tuition waivers have been moved to a pooled account in the Financial Aid cost center.

Projected: \$7,100

Supplies

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

Projected: \$3,000

Travel and Meeting Expense

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

Projected: \$6,000

Professional Development

Development activities (conferences, workshops, meetings) for all College staff in keeping with Strategic Plan action goals are included here. This line item also includes expenses for College-wide in-services.

Projected: \$8,000

Telephone

Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.

Projected: \$0

Postage

This includes postage

Projected: \$500

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: \$38,000

Publications

Costs for Purchasing to 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: \$3,000

Elections

Cost of election for College Board of Education members.

Projected: \$10,500

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: \$0

Miscellaneous - Other Expenses

Miscellaneous costs related to President's Office and Board Operations operations.

Projected: \$6,000

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
COLLEGE SUPPORT SERVICES:				
PRESIDENT'S OFFICE AND GOVERNING BOARD				
General Fund 100-51-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 87,900	\$ 110,549	\$ 111,930	\$ 109,967
5030-00 SUPPORT STAFF	\$ 38,699	\$ 40,539	\$ 40,395	\$ 39,686
5080-00 OTHER PAYROLL EXPENSES	\$ 21,911	\$ 25,803	\$ 50,159	\$ 49,256
5089-00 TUITION WAIVERS	\$ -	\$ 1,301	\$ 20,000	\$ 7,100
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 1,475	\$ 3,029	\$ 3,000	\$ 3,000
6020-00 TRAVEL AND MEETING EXPENSE	\$ 7,137	\$ 5,397	\$ 6,000	\$ 6,000
6021-00 PROFESSIONAL DEVELOPMENT-COLLEGE-WIDE	\$ 7,377	\$ 5,580	\$ 12,000	\$ 8,000
6030-00 TELEPHONE	\$ 1,054	\$ -	MOVED TO PLANT	MOVED TO PLANT
6050-00 POSTAGE	\$ 783	\$ 568	\$ 500	\$ 500
6060-00 MEMBERSHIP DUES	\$ 21,733	\$ 35,609	\$ 38,000	\$ 38,000
6070-00 PUBLICATIONS	\$ 90	\$ -	\$ 100	\$ 100
6135-00 PRINTING	\$ -	\$ -	\$ 100	\$ 100
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 270	\$ -	\$ -	\$ -
6260-00 COLLEGE FUNCTIONS	\$ 455	\$ 894	\$ 1,000	\$ 1,500
6280-00 GOVERNING BOARD	\$ 1,416	\$ 2,614	\$ 3,000	\$ 3,000
6290-00 ELECTIONS	\$ 10,422	\$ -	\$ 10,500	\$ 10,500
6360-00 MISCELLANEOUS	\$ -	\$ 226	\$ 6,000	\$ 6,000
PRESIDENT'S OFFICE AND GOVERNING BOARD TOTALS	\$ 200,722	\$ 232,109	\$ 302,684	\$ 282,709

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-MARKETING AND PUBLIC RELATIONS**

<u>Supplies</u>	<u>Radio Advertising</u>	<u>Community Relations - Consultant</u>
Supplies include goods with a per item cost under \$100.	Costs for radio advertising for promoting the College and College programs.	Costs of developing community partnerships.
Projected: \$300	Projected: \$12,000	Projected: \$5,000
<u>Travel and Meeting Expense</u>	<u>Newspaper Advertising</u>	<u>Community Relations - Consultant Publications</u>
Lodging and meals for meetings associated with travel expenses for staff listed.	Costs for newspaper advertising for promoting the College and College programs.	Costs of developing community partnership, bond education campaign and related materials.
Projected: \$500	Projected: \$5,000	Projected: \$10,000
<u>Telephone</u>	<u>Miscellaneous Public Relations</u>	<u>Community Relations - Survey</u>
Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.	Miscellaneous costs related to promoting the College and College programs.	Costs of developing community survey and consulting.
Projected: \$0	Projected: \$1,000	Projected: \$0
<u>Postage</u>	<u>Promotional Materials</u>	<u>Other Contracted Services</u>
This includes the cost of program postage costs.	Costs for preparation of promotion materials used to promote the College and College programs.	Costs for miscellaneous professional services.
Projected: \$600	Projected: \$2,500	Projected: \$5,000
<u>Print Advertising</u>	<u>Student Recruiting Publications</u>	<u>Graduation</u>
Costs for print advertising for promoting the College and College programs.	Costs for print advertising for promoting the College and College programs to perspective students (transferred to Admissions).	Costs of the annual graduation ceremony including cap and gown rentals, programs and refreshments.
Projected: \$0	Projected: \$500	Projected: \$3,000
		<u>County Fair</u>
		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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
MARKETING AND PUBLIC RELATIONS				
General Fund 100-52-XXXX-XX				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 8	\$ -	\$ 500	\$ 300
6020-00 TRAVEL AND MEETING EXPENSE	\$ 156	\$ 30	\$ 1,000	\$ 500
6050-00 POSTAGE	\$ 3	\$ 726	\$ 600	\$ 600
6082-00 RADIO ADVERTISING	\$ 13,310	\$ 10,166	\$ 12,000	\$ 12,000
6083-00 NEWSPAPER ADVERTISING	\$ 1,072	\$ 3,133	\$ 5,000	\$ 5,000
6085-00 MARKETING - PROMOTIONS	\$ 153	\$ 120	\$ -	\$ -
6086-00 MARKETING - OTHER	\$ 1,839	\$ 5,871	\$ 1,000	\$ 1,000
6087-00 PROMOTIONAL MATERIALS	\$ 1,385	\$ -	\$ -	\$ 2,500
6100-00 STUDENT RECRUITING PUBLICATIONS	\$ -	\$ -	\$ -	\$ 500
6121-00 COMMUNITY RELATIONS - CONSULTANT	\$ 11,495	\$ 600	\$ 15,000	\$ 5,000
6122-00 COMMUNITY RELATIONS - CONSULTANT PUBLICATIONS	\$ 13,143	\$ -	\$ 5,000	\$ 10,000
6170-00 OTHER CONTRACTED SERVICES	\$ 50	\$ -	\$ 12,000	\$ 5,000
6250-00 FOUNDATION SUPPORT	\$ 515	\$ 642	\$ -	\$ -
6270-00 GRADUATION	\$ 2,103	\$ 2,215	\$ 3,000	\$ 3,000
6275-00 COUNTY FAIR	\$ -	\$ -	\$ -	\$ 1,500
COLLEGE DEVELOPMENT TOTALS	\$ 45,232	\$ 23,503	\$ 55,100	\$ 46,900

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-BUSINESS OFFICE**

<p><u>Personnel</u></p> <p>Projected: \$93,691 Dean, Administrative Services (1 FTE) 59,773 Comptroller (1 FTE) 30,940 Business Office Specialist (1 FTE) 24,368 Business Office Specialist (.8 FTE) 8,079 Business Office Specialist (.25 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$85,090</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$1,750</p> <p><u>Travel and Meeting Expense</u></p> <p>Lodging and meals for meetings associated with travel expenses for Business Office staff.</p> <p>Projected: \$1,500</p> <p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>	<p><u>Banking Expenses</u></p> <p>VISA machine and other banking expenses are included here.</p> <p>Projected: \$7,500</p> <p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$2,000</p> <p><u>Membership Dues</u></p> <p>Professional memberships for staff.</p> <p>Projected: \$1,100</p> <p><u>Advertising</u></p> <p>Legal notices required by Oregon Budget Law and personnel hiring advertisements.</p> <p>Projected: \$5,000</p> <p><u>Audit Expenses</u></p> <p>Costs for annual audit services and state filing fee.</p> <p>Projected: \$25,325</p> <p><u>Legal Expense</u></p> <p>Retainer for legal services.</p> <p>Projected: \$8,000</p> <p><u>Other Contracted Services</u></p> <p>Costs for payroll processing by ADP and other professional services.</p> <p>Projected: \$1,000</p>	<p><u>Insurance</u></p> <p>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.</p> <p>Projected: \$20,000</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p> <p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$0</p> <p><u>Miscellaneous - Bad Debts</u></p> <p>Costs of bad debts written off after all reasonable collection efforts have been exercised.</p> <p>Projected: \$1,000</p> <p><u>Miscellaneous - Over and Short</u></p> <p>Amounts over and short from cash transactions are accounted for in this line item.</p> <p>Projected: \$5</p> <p><u>Miscellaneous - Other Expenses</u></p> <p>Miscellaneous costs related to Business Office operations.</p> <p>Projected: \$100</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
BUSINESS OFFICE				
General Fund 100-53-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 136,969	\$ 143,699	\$ 156,204	\$ 153,464
5010-01 ADMINISTRATIVE-SBDC	\$ 271	\$ 570	\$ -	\$ -
5030-00 SUPPORT STAFF	\$ 74,847	\$ 78,596	\$ 78,941	\$ 63,386
5080-00 OTHER PAYROLL EXPENSES	\$ 65,472	\$ 72,184	\$ 94,159	\$ 85,090
5080-01 OTHER PAYROLL EXPENSES-SBDC	\$ 87	\$ 166	\$ -	\$ -
5089-00 TUITION WAIVERS	\$ -	\$ 186	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 374	\$ 1,332	\$ 2,500	\$ 1,750
6020-00 TRAVEL & MEETING EXP	\$ 432	\$ 972	\$ 1,500	\$ 1,500
6030-00 TELEPHONE	\$ 2,715	\$ -	\$ -	\$ -
6040-00 BANKING EXPENSES	\$ 5,163	\$ 6,124	\$ 6,000	\$ 7,500
6050-00 POSTAGE	\$ 1,291	\$ 1,426	\$ 1,500	\$ 2,000
6060-00 MEMBERSHIP DUES	\$ 987	\$ 987	\$ 1,000	\$ 1,100
6080-00 ADVERTISING	\$ 1,226	\$ 3,705	\$ 5,000	\$ 5,000
6150-00 AUDIT EXPENSE	\$ 22,545	\$ 23,435	\$ 24,200	\$ 25,325
6155-00 LEGAL EXPENSE	\$ 2,715	\$ 7,512	\$ 12,000	\$ 8,000
6170-00 OTHER CONTRACTED SERVICES	\$ 10,791	\$ 12,821	\$ 6,000	\$ 1,000
6240-00 INSURANCE	\$ 24,592	\$ 23,288	\$ 25,000	\$ 20,000
6240-00 NON-CAPITAL EQUIPMENT-EQUIPMENT	\$ -	\$ 1,269	\$ 2,000	\$ -
6340-00 BAD DEBTS	\$ 560	\$ 865	\$ 1,000	\$ 1,000
6350-00 OVER & SHORT	\$ 48	\$ 62	\$ 5	\$ 5
6360-00 MISCELLANEOUS	\$ 31	\$ 45	\$ 100	\$ 100
BUSINESS OFFICE TOTALS	\$ 351,116	\$ 379,244	\$ 417,109	\$ 376,220

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-COMPUTER SERVICES**

<p><u>Personnel</u></p> <p>Projected: \$45,470 Information Technology Specialist (1 FTE) \$11,748 Information Technology Assistant (.5 FTE – 8 months)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$21,474</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100 to support Strategic Plan action goals and other activities.</p> <p>Projected: \$9,600</p> <p><u>Travel and Meeting Expense</u></p> <p>Lodging and meals for meetings associated with travel expenses for Computer Services staff.</p> <p>Projected: \$1,480</p> <p><u>Telephone</u></p> <p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>	<p><u>Postage</u></p> <p>This includes the cost of program postage costs.</p> <p>Projected: \$400</p> <p><u>Membership Dues</u></p> <p>Expenditures for this line item include dues for OETC, and other professional organizations.</p> <p>Projected: \$150</p> <p><u>Other Contracted Services</u></p> <p>Includes costs for hosted AIS support and implementation services</p> <p>Projected: \$61,547</p> <p><u>Internet Costs</u></p> <p>College-wide telephone charges and licensing for Internet access.</p> <p>Projected: \$16,150</p>	<p><u>Non-capital Equipment - Equipment</u></p> <p>Costs for equipment and furniture with a useful life exceeding two years and a unit cost more than \$100 and less than \$5000.</p> <p>Projected: \$109,400</p> <p><u>Non-capital Equipment - Software</u></p> <p>Cost includes software and licensing.</p> <p>Projected: \$10,622</p> <p><u>Non-capital Equipment - Technology</u></p> <p>Costs for computing or other technology equipment with a useful life exceeding two years and a unit cost more than \$100 and less than \$5000.</p> <p>Projected: \$0</p> <p><u>Capital Equipment</u></p> <p>Projected: \$0</p> <p><u>Capital Software</u></p> <p>Cost includes AIS software and licensing.</p> <p>Projected: \$53,072</p> <p><u>Equipment Repair</u></p> <p>Funding for equipment repair has been moved to a pooled account in the Plant Operations and Maintenance cost center.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
COMPUTER SERVICES				
General Fund 100-54-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE		43,372 \$	46,282 \$	45,470 \$
5030-00 SUPPORT STAFF	41,487 \$	- \$	- \$	11,748 \$
5070-00 HOURLY WAGES	- \$	4,000 \$	- \$	- \$
5080-00 OTHER PAYROLL EXPENSES	17,758 \$	17,928 \$	18,785 \$	21,474 \$
MATERIALS AND SERVICES				
6010-00 SUPPLIES	9,278 \$	8,943 \$	9,600 \$	9,600 \$
6020-00 TRAVEL & MEETING EXP	438 \$	1,543 \$	900 \$	1,480 \$
6030-00 TELEPHONE	527 \$	- \$	MOVED TO PLANT	MOVED TO PLANT
6050-00 POSTAGE	11 \$	- \$	400 \$	400 \$
6060-00 MEMBERSHIP DUES	100 \$	200 \$	125 \$	150 \$
6170-00 OTHER CONTRACTED SERVICES	70,822 \$	67,905 \$	47,586 \$	61,547 \$
6200-00 INTERNET COST-ANNUAL TECHNOLOGY	- \$	9,235 \$	9,300 \$	10,150 \$
6201-00 INTERNET COST-TELECOMMUNICATIONS	9,223 \$	5,975 \$	7,200 \$	6,000 \$
6210-00 REPAIR - EQUIPMENT	- \$	158 \$	- \$	- \$
6240-00 NON-CAPITAL EQUIPMENT-EQUIPMENT	5,295 \$	69,431 \$	48,350 \$	109,400 \$
6241-00 NON-CAPITAL EQUIPMENT-SOFTWARE	- \$	- \$	500 \$	10,622 \$
CAPITAL OUTLAY				
7110-00 CAPITAL OUTLAY - SOFTWARE	4,042 \$	2,249 \$	25,000 \$	53,072 \$
COMPUTER SERVICES TOTALS	158,981 \$	230,939 \$	214,028 \$	341,113 \$

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND-COLLEGE SUPPORT-INSTITUTIONAL RESEARCH**

<p><u>Personnel</u> Projected: \$28,352 Coordinator, Institutional Research (.6 FTE) <u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected \$11,961 <u>Supplies</u> Supplies include goods with a per item cost under \$100 to support commitment to evidence-based decisions in Strategic Plan. Projected: \$300 <u>Travel and Meeting Expense</u> Lodging and meals for meetings associated with travel expenses for Institutional Research staff. Projected: \$200</p>	<p><u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0 <u>Postage</u> This includes the cost of program postage costs. Projected: \$125 <u>Membership Dues</u> Expenditures for this line item include dues for professional organizations. Projected: \$125 <u>Non-capital Equipment - Software</u> Cost includes software and licensing. Projected: \$200</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
INSTITUTIONAL RESEARCH				
General Fund 100-55-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 42,610	\$ 36,059	\$ 38,477	\$ 28,352
5080-00 OTHER PAYROLL EXPENSES	\$ 16,755	\$ 14,754	\$ 16,293	\$ 11,961
5089-00 TUITION WAIVERS	\$ -	\$ 447	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 777	\$ 16	\$ 300	\$ 300
6020-00 TRAVEL AND MEETING EXPENSE	\$ 76	\$ -	\$ 200	\$ 200
6030-00 TELEPHONE	\$ 527	\$ -	\$ -	\$ -
6050-00 POSTAGE	\$ 41	\$ 40	\$ -	\$ -
6060-00 MEMBERSHIP DUES	\$ -	\$ 115	\$ 125	\$ 125
6170-00 OTHER CONTRACTED SERVICES	\$ 5,294	\$ -	\$ -	\$ -
6241-00 NON-CAPITAL EQUIPMENT - SOFTWARE	\$ -	\$ 200	\$ 200	\$ 200
INSTITUTIONAL RESEARCH TOTALS	\$ 66,080	\$ 51,631	\$ 55,720	\$ 41,263
COLLEGE SUPPORT TOTAL	\$ 822,131	\$ 917,426	\$ 1,044,641	\$ 1,088,205

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE GENERAL FUND-PLANT OPERATIONS AND MAINTENANCE

<p><u>Personnel</u></p> <p>Projected: \$26,446 Physical Facilities Specialist (.5 FTE - 8 months) \$25,725 Hourly</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$18,201</p> <p><u>Supplies</u></p> <p>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.</p> <p>Projected: \$20,000</p> <p><u>Travel and Meeting Expense</u></p> <p>This is for physical plant staff travel costs.</p> <p>Projected: \$150</p> <p><u>Telephone</u></p> <p>College-wide local and long distance telephone costs have been moved to this pooled expense account.</p> <p>Projected: \$26,000</p> <p><u>Other Contracted Services</u></p> <p>Includes costs for custodial service for both campuses, grounds keeping, pest control, and security services.</p> <p>Projected: \$19,200</p>	<p><u>Insurance</u></p> <p>Costs for College-wide plant insurance. This coverage is obtained through competitive quotes by the District's Insurance Agent of Record.</p> <p>Projected: \$11,000</p> <p><u>Repairs</u></p> <p>Repairs for all District facilities are included here.</p> <p>Projected: \$25,000</p> <p><u>Equipment Repair/Maintenance</u></p> <p>Charges for all College equipment repairs and purchased service contracts to support provisions of Strategic Plan are paid from these cost elements.</p> <p>Projected: \$16,000</p> <p><u>Utilities</u></p> <p>Included in this line item are payments for Bay City and Tillamook. The major expense is the PUD and also includes water/sewer and garbage.</p> <p>Projected: \$60,000</p> <p><u>Classroom Rental</u></p> <p>Rental of classroom/office at North County Recreation District and classroom space at the Wilson School Campus.</p> <p>Projected: \$15,000</p>	<p><u>Office Rent</u></p> <p>Rental of office, which also includes classroom space at Wilson School Campus.</p> <p>Projected: \$8,250</p> <p><u>Equipment Rent</u></p> <p>Rent/lease of office and other equipment for College facilities.</p> <p>Projected: \$6,000</p> <p><u>Storage Rent</u></p> <p>Rent/lease of storage space following Bay City vacation.</p> <p>Projected: \$0</p> <p><u>Non-capital Equipment and Furniture</u></p> <p>Costs for equipment and furniture which have a useful life exceeding two years and a unit cost of more than \$100 and less than \$5,000.</p> <p>Projected: \$0</p> <p><u>Capital Outlay-Technology Improvement</u></p> <p>Costs for purchase and implementation of Administrative Information System and new phone system.</p> <p>Projected: \$0</p> <p><u>Building Improvements</u></p> <p>Costs associated with capital improvements.</p> <p>Projected: \$0</p>
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GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
PLANT OPERATIONS & MAINTENANCE				
General Fund 100-60-XXXX-XX				
PERSONAL SERVICES				
5030-00 SUPPORT STAFF				26,446
5070-00 HOURLY	10,893	27,057	33,865	25,725
5080-00 OTHER PAYROLL EXPENSES	2,276	5,583	8,118	18,201
5089-00 TUITION WAIVERS	-	384	-	-
MATERIALS AND SERVICES				
6010-00 SUPPLIES	7,150	10,048	10,000	20,000
6020-00 TRAVEL & MEETING EXP	63	25	150	150
6030-00 TELEPHONE	260	17,776	21,000	26,000
6030-01 TELEPHONE - SBDC	-	652	-	-
6030-02 TELEPHONE - SKILLS DEVELOPMENT	-	1,755	-	-
6050-00 POSTAGE	1	-	-	-
6170-00 OTHER CONTRACTED SERVICES	5,883	11,732	14,000	19,000
6170-01 OTHER CONTRACTED SERVICES-SBDC	51	43	200	200
6180-00 INSURANCE	2,938	3,047	5,500	11,000
6210-00 REPAIRS - EQUIPMENT	948	1,468	5,000	10,000
6210-02 REPAIRS - EQUIPMENT - SKILLS DEVELOPMENT	145	-	-	-
6211-00 REPAIRS - OTHER	9,083	1,314	7,500	15,000
6211-01 REPAIRS - OTHER - SBDC	2	-	-	-
6212-00 EQUIPMENT MAINTENANCE CONTRACT	3,057	4,439	8,000	16,000
6212-01 EQUIPMENT MAINTENANCE CONTRACT - SBDC	78	92	-	-
6212-02 EQUIPMENT MAINTENANCE CONTRACT - SKILLS DEV	4	93	-	-
6220-00 UTILITIES	22,919	23,476	30,000	60,000
6220-01 UTILITIES-SBDC	263	274	-	-
6230-00 RENT - CLASSROOM	21,750	21,750	30,000	15,000
6231-00 RENT - OFFICE	12,500	13,074	16,500	8,250
6232-00 RENT - EQUIPMENT/FILM	153	4,715	6,000	6,000
6233-00 RENT - STORAGE	-	-	6,000	-
6240-00 NON-CAPITAL EQUIPMENT-EQUIPMENT	716	631	-	-
6242-00 NON-CAPITAL EQUIPMENT-BLDG IMP	928	-	-	-
CAPITAL OUTLAY				
7130-00 CAPITAL OUTLAY - BUILDING IMPROVEMENT	6,811	-	-	-
PLANT OPERATIONS & MAINTENANCE TOTALS	108,872	149,428	201,833	276,972

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
GENERAL FUND – OTHER**

<p>FINANCIAL AID</p> <p>Starting in FY2009-2010 College student financial aid will be budgeted and accounted for in the special funds and will no longer be shown here.</p> <p><u>Tuition Discounts & Waivers</u></p> <p>TBCC certificates granted to students who have passed their GED and other tuition waivers included those for employees and their dependents are recorded here.</p> <p>Projected: \$0</p> <p><u>Scholarships</u></p> <p>Tuition for recipients of TBCC scholarships for the 2009-2010 academic year.</p> <p>Projected: \$0</p> <p><u>Work Study</u></p> <p>Includes payment to Portland Community College for students who are on work study financial aid and for TBCC institutional work study.</p> <p>Projected: \$0</p> <p><u>Other</u></p> <p>Miscellaneous financial aid costs.</p> <p>Projected: \$0</p> <p>OTHER FINANCING USES</p> <p>Transfer to Special Fund for funding strategic initiatives.</p> <p>Projected: \$100,000</p> <p>Transfer to Debt Service Fund for PERS Bond financing.</p> <p>Projected: \$90,000</p>	<p>Transfer to Agency Fund for ASTBCC funding to support student engagement and related activities.</p> <p>Projected: \$5,081</p> <p>Transfer to Special Fund for funding College student financial aid.</p> <p>Projected: \$150,000</p> <p>CONTINGENCY</p> <p>A responsible budgeting process should make provision for an operating contingency for cash flow and emergency expenditures.</p> <p><u>Operating Contingency</u></p> <p>This amount is set aside for emergency needs.</p> <p>Projected: \$50,000</p> <p><u>Contingency Designated for Ending Working Capital</u></p> <p>This is the minimum required amount to provide for overall college cash flow requirements without borrowing.</p> <p>Projected: \$470,000</p> <p><u>Contingency Designated for Funding Possible State Appropriation Shortfall</u></p> <p>This contingency was established to assist in managing shortfalls in state appropriations.</p> <p>Projected: \$150,000</p>
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Tillamook Bay Community College

GENERAL FUND: REQUIREMENTS

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
FINANCIAL AID				
General Fund 100-70-XXXX-XX				
MATERIALS AND SERVICES				
7510-00 TUITION DISCOUNTS & WAIVERS	\$ 10,810	\$ 24,018	\$ 27,160	MOVED TO FA FUND
7520-00 SCHOLARSHIPS	\$ 64,911	\$ 36,122	\$ 55,000	MOVED TO FA FUND
7530-00 WORK STUDY	\$ 37,002	\$ 23,823	\$ 44,000	MOVED TO FA FUND
FINANCIAL AID TOTALS	\$ 112,723	\$ 83,963	\$ 126,160	\$ -
OTHER FINANCING USES:				
General Fund 100-80-XXXX-XX				
8520-00 TRANSFER TO SPECIAL FUND	\$ -	\$ -	\$ -	100,000
8540-00 TRANSFER TO DEBT SERVICE FUND	\$ 89,661	\$ 89,133	\$ 90,000	\$ 90,000
8540-01 TRANSFER TO DEBT SERVICE FUND - SBDC	\$ 230	\$ 867	\$ -	\$ -
8570-00 TRANSFER TO AGENCY FUND	\$ -	\$ 5,000	\$ 8,300	\$ 5,081
8580-00 TRANSFER TO FINANCIAL AID FUND	\$ -	\$ -	\$ -	\$ 150,000
OTHER FINANCING USES TOTALS	\$ 89,891	\$ 95,000	\$ 98,300	\$ 345,081
CONTINGENCY:				
General Fund 100-85-XXXX-XX				
9000-00 OPERATING CONTINGENCY	\$ -	\$ -	\$ 50,000	\$ 50,000
9000-97 CONTINGENCY DESIGNATED-STRATEGIC GROWTH	\$ -	\$ -	\$ 100,000	\$ -
9000-99 CONTINGENCY DESIGNATED-ENDING FUND BALANCE	\$ -	\$ -	\$ 419,121	\$ 470,000
CONTINGENCY DESIGNATED-REDUCED STATE APPROPF	\$ -	\$ -	\$ -	\$ 150,000
CONTINGENCY TOTALS	\$ -	\$ -	\$ 569,121	\$ 670,000
TOTAL EXPENDITURES	\$ 2,536,737	\$ 2,835,526	\$ 3,942,690	\$ 3,918,784
ENDING FUND BALANCE	\$ 1,212,482	\$ 1,302,925	\$ -	\$ 0
TOTAL REQUIREMENTS	\$ 3,749,219	\$ 4,138,451	\$ 3,942,690	\$ 3,918,784

AGENCY FUNDS

Tillamook Bay
COMMUNITY COLLEGE



**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
AGENCY FUNDS-SUMMARY**

Agency funds are used to account for resources held by the College as a custodian for 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.

Tillamook Bay Community College

AGENCY FUND SUMMARY

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCES	\$ 1,010	\$ 1,495	\$ 1,450	\$ 6,000
OTHER SOURCES	\$ 5,049	\$ 6,382	\$ 10,550	\$ 4,500
OTHER FINANCING SOURCES	\$ -	\$ 5,000	\$ 8,300	\$ 5,081
TOTAL RESOURCES	\$ 6,059	\$ 12,877	\$ 20,300	\$ 15,581
REQUIREMENTS				
STUDENT SERVICES				
MATERIALS AND SERVICES	\$ 1,177	\$ 1,204	\$ 485	\$ 1,500
SUPPLIES	\$ 779	\$ 1,082	\$ 8,450	\$ 3,000
TRAVEL AND MEETING EXPENSE	\$ 19	\$ 21	\$ 100	\$ 100
POSTAGE AND SHIPPING	\$ 1,055	\$ 1,455	\$ 1,625	\$ 1,630
MEMBERSHIP DUES	\$ 690	\$ 1,205	\$ 2,000	\$ 2,300
STUDENT ACTIVITIES	\$ 230	\$ 330	\$ 1,000	\$ 1,000
MATERIALS FOR RESALE	\$ 614	\$ 1,685	\$ 600	\$ 200
MISCELLANEOUS				
FINANCIAL AID				
MATERIALS AND SERVICES	\$ -	\$ -	\$ 3,840	\$ 4,200
TUITION DISCOUNTS & WAIVERS	\$ -	\$ 450	\$ 950	\$ 850
SCHOLARSHIPS				
TOTAL EXPENDITURES	\$ 4,564	\$ 7,432	\$ 19,050	\$ 14,780
ENDING FUND BALANCE	\$ 1,495	\$ 5,445	\$ 1,250	\$ 801
TOTAL REQUIREMENTS	\$ 6,059	\$ 12,877	\$ 20,300	\$ 15,581

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE

AGENCY FUNDS-ASSOCIATED STUDENTS OF TILLAMOOK BAY COMMUNITY COLLEGE

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

Requirements:

Supplies

Supplies include goods with a per item cost under \$100 for the Associated Students of Tillamook Bay Community College.

Projected: \$1,000

Travel and Meeting Expense

Lodging and meals for out of county travel expenses for the Associated Students of Tillamook Bay Community College.

Projected: \$1,500

Postage

This includes the cost of program postage costs.

Projected: \$50

Membership Dues

Expenditures for this line item include dues for professional organizations.

Projected: \$255

Student Activities

Expenditures for this line item include authorized charges for student activities.

Projected: \$2,000

Materials for Resale

Included here are costs for the Associated Students of Tillamook Bay Community College fund raising activities.

Projected: \$500

Other Expenses

Costs associated with other awards of the Associated Students of Tillamook Bay Community College.

Projected: \$100

Officer Waivers

Projected: \$4,200

Scholarships

Costs associated with providing student scholarships.

Projected: \$600

AGENCY FUND: ASSOCIATED STUDENTS OF TBCC-FUND 710

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Agency Fund 710-XX-XXXX-XX				
4740-00 BEGINNING FUND BALANCE	\$ 663	\$ 391	\$ 500	\$ 4,500
4910-00 ASSOCIATED STUDENTS OF TBCC FUND TRANSFERS IN	\$ 1,465	\$ 1,267	\$ 1,500	\$ 1,000
	\$ -	\$ 5,000	\$ 8,300	\$ 5,081
TOTAL RESOURCES	\$ 2,128	\$ 6,658	\$ 10,300	\$ 10,581
REQUIREMENTS				
Agency Fund 710-40-XXXX-XX				
STUDENT SERVICES				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 41	\$ 277	\$ 235	\$ 1,000
6020-00 TRAVEL AND MEETING EXPENSE	\$ 234	\$ -	\$ 1,700	\$ 1,500
6050-00 POSTAGE AND SHIPPING	\$ 5	\$ 3	\$ 50	\$ 50
6060-00 MEMBERSHIP DUES	\$ -	\$ 125	\$ 125	\$ 255
6312-00 STUDENT ACTIVITIES	\$ 690	\$ 1,155	\$ 2,000	\$ 2,000
6330-00 MATERIALS FOR RESALE	\$ 230	\$ 330	\$ 1,000	\$ 500
6360-00 MISCELLANEOUS	\$ 537	\$ 515	\$ 100	\$ 100
FINANCIAL AID				
Agency Fund 710-70-XXXX-XX				
MATERIALS AND SERVICES				
7510-00 TUITION DISCOUNTS & WAIVERS	\$ -	\$ -	\$ 3,840	\$ 4,200
7520-00 SCHOLARSHIPS	\$ -	\$ 450	\$ 950	\$ 600
TOTAL EXPENDITURES	\$ 1,737	\$ 2,855	\$ 10,000	\$ 10,205
ENDING FUND BALANCE	\$ 391	\$ 3,803	\$ 300	\$ 376
TOTAL REQUIREMENTS	\$ 2,128	\$ 6,658	\$ 10,300	\$ 10,581

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE

AGENCY FUNDS-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.

Requirements:

Supplies

Supplies include goods with a per item cost under \$100 for Phi Theta Kappa Honorary Society Chapter functions.

Projected: \$500

Travel and Meeting Expense

Lodging and meals for out of county travel expenses for Phi Theta Kappa Honorary Society Chapter meetings.

Projected: \$1,500

Postage

This includes the cost of society postage.

Projected: \$50

Membership Dues

Included here are costs for Phi Theta Kappa Honorary Society Chapter national and regional dues.

Projected: \$1,375

Student Activities

Expenditures for this line item include authorized charges for student activities.

Projected: \$300

Materials for Resale

Included here are costs for the Associated Students of Tillamook Bay Community College fund raising activities.

Projected: \$500

Other Expenses

Amounts used for Chapter program expenses and donations.

Projected: \$100

Scholarships

Costs associated with providing student scholarships.

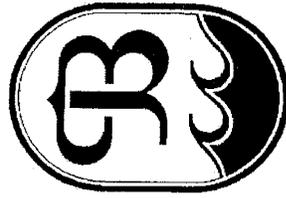
Projected: \$250

AGENCY FUND: PHI THETA KAPPA HONORARY SOCIETY-FUND 720

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Agency Fund 720-XX-XXXX-XX BEGINNING FUND BALANCE	\$ 347	\$ 1,104	\$ 950	\$ 1,500
4740-00 PHI THETA KAPPA HONOR SOCIETY REV	\$ 3,584	\$ 5,115	\$ 9,050	\$ 3,500
TOTAL RESOURCES	<u>\$ 3,931</u>	<u>\$ 6,219</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>
REQUIREMENTS				
Agency Fund 720-40-XXXX-XX				
STUDENT SERVICES				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 1,136	\$ 927	\$ 250	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ 545	\$ 1,082	\$ 6,750	\$ 1,500
6050-00 POSTAGE AND SHIPPING	\$ 14	\$ 18	\$ 50	\$ 50
6060-00 MEMBERSHIP DUES	\$ 1,055	\$ 1,330	\$ 1,500	\$ 1,375
6312-00 STUDENT ACTIVITIES	\$ -	\$ 50	\$ -	\$ 300
6330-00 MATERIALS FOR RESALE	\$ -	\$ -	\$ -	\$ 500
6360-00 MISCELLANEOUS	\$ 77	\$ 1,170	\$ 500	\$ 100
FINANCIAL AID				
Agency Fund 720-70-XXXX-XX				
MATERIALS AND SERVICES				
7520-00 SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 250
TOTAL EXPENDITURES	\$ 2,827	\$ 4,577	\$ 9,050	\$ 4,575
ENDING FUND BALANCE	\$ 1,104	\$ 1,642	\$ 950	\$ 425
TOTAL REQUIREMENTS	<u>\$ 3,931</u>	<u>\$ 6,219</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>

CAPITAL PROJECTS FUND

Tillamook Bay
COMMUNITY COLLEGE



**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
CAPITAL PROJECTS FUND - SUMMARY**

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

This page is provided for summary comparative historical information.

CAPITAL PROJECTS FUND SUMMARY

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCES				
STATE SOURCES	\$ 622,213	\$ 654,065	\$ 9,665,000	\$ 5,529,400
LOCAL SOURCES	-	-	-	4,900,000
OTHER SOURCES	31,852	370,921	464,825	-
OTHER FINANCING SOURCES	-	348,867	1,330,000	95,000
	-	9,984,930	-	-
TOTAL RESOURCES	\$ 654,065	\$ 11,358,783	\$ 11,459,825	\$ 10,524,400
REQUIREMENTS				
PLANT ADDITIONS				
MATERIALS AND SERVICES	-	482,814	10,195,000	9,324,400
CAPITAL OUTLAY	-	787,436	-	-
OTHER FINANCING USES	-	61,869	264,825	1,200,000
RESERVE FOR FUTURE EXPENDITURES	-	-	1,000,000	-
TOTAL EXPENDITURES	-	1,332,119	11,459,825	10,524,400
ENDING FUND BALANCE	654,065	10,026,664	-	-
TOTAL REQUIREMENTS	\$ 654,065	\$ 11,358,783	\$ 11,459,825	\$ 10,524,400

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE

BUILDING RESERVE FUND

This fund was established by Resolution 3 on August 3, 1992 and was reviewed and approved for continuation by Resolution 13 on February 2, 1998 for the purpose of land acquisition, renovation, construction, improvements, furnishings and equipment for facilities of Tillamook Bay Community College. As of July 1, 2009, the remaining fund balance will be transferred out to other funds as explained elsewhere.

Resources:

Beginning Working Capital

Projected: \$1,200,000

State Timber Revenue

Projected: \$0

Interest Income

Projected: \$0

Income on Sale of Property

Anticipated income from sale of First Street Campus Building.

Projected: \$0

Requirements:

Transfers to General Fund

Amount transferred to the General Fund for use in operations.

Projected: \$53,475

Transfers to Special Fund

Amount transferred to the Special Fund to establish funding for future strategic initiatives and capital depreciation and maintenance.

Projected: \$1,146,525

Reserved for Future Expenditures

This balance is reserved for future expenditures.

Projected: \$0

CAPITAL PROJECTS FUND - BUILDING RESERVE - FUND 510

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Building Reserve Fund 510-XX-XXXX-XX				
BEGINNING FUND BALANCE	\$ 622,213	\$ 654,065	\$ 865,000	\$ 1,200,000
Building Reserve Fund 510-05-XXXX-XX				
LOCAL SOURCES				
4315-00 COUNTY TIMBER REVENUE	\$ -	\$ 370,921	\$ 464,825	\$ -
Building Reserve Fund 510-15-XXXX-XX				
OTHER SOURCES				
4700-00 INTEREST INCOME	\$ 31,852	\$ 32,047	\$ 30,000	\$ -
4775-00 INCOME ON SALE OF PROPERTY	\$ -	\$ -	\$ 1,000,000	\$ -
TOTAL RESOURCES	\$ 654,065	\$ 1,057,033	\$ 2,359,825	\$ 1,200,000
REQUIREMENTS:				
Building Reserve Fund 510-65-XXXX-XX				
PLANT ADDITIONS:				
MATERIALS AND SERVICES	\$ -	\$ -	\$ 1,095,000	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
Building Reserve Fund 510-80-XXXX-XX				
OTHER FINANCING USES:				
8510-00 TRANSFERS OUT TO GENERAL FUND	\$ -	\$ 61,500	\$ 264,825	\$ 53,475
8520-00 TRANSFERS OUT TO SPECIAL FUND	\$ -	\$ -	\$ -	\$ 1,146,525
RESERVE FOR FUTURE EXPENDITURES	\$ -	\$ -	\$ 1,000,000	\$ -
TOTAL EXPENDITURES	\$ -	\$ 61,500	\$ 2,359,825	\$ 1,200,000
ENDING FUND BALANCE	\$ 654,065	\$ 995,533	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 654,065	\$ 1,057,033	\$ 2,359,825	\$ 1,200,000

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE 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. Requirements will be funded primarily by bond sale proceeds and state funding.

Resources:

Beginning Working Capital

Projected: \$4,329,400

Interest Income

Projected: \$95,000

Requirements:

Supplies

Supplies include goods with a per item cost under \$100 related to construction of new College facilities.

Projected: \$0

Travel and Meeting Expense

Lodging and meals for out of county travel expenses related to construction of new College facilities.

Projected: \$0

Banking Expenses

Banking expenses related to construction of new College facilities.

Projected: \$125

Postage

This includes the cost of postage related to construction of new College facilities.

Projected: \$25

Other Contracted Services

This includes the costs of land acquisition, construction, furnishings and equipment related to construction of new College facilities.

Projected: \$4,422,250

Other Expenses

Miscellaneous program expenses related to construction of new College facilities.

Projected: \$2,000

CAPITAL PROJECTS FUND - CAMPUS CONSTRUCTION - FUND 520

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 8,800,000	\$ 4,329,400
Campus Construction Fund 520-15-XXXX-XX				
OTHER SOURCES	\$ -	\$ 316,820	\$ 300,000	\$ 95,000
4700-00 INTEREST INCOME				
Campus Construction Fund 520-19-XXXX-XX				
OTHER FINANCING SOURCES	\$ -	\$ 9,865,000	\$ -	\$ -
4998-00 BOND PROCEEDS				
4998-98 BOND PREMIUMS		\$ 119,930	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ 10,301,750	\$ 9,100,000	\$ 4,424,400
REQUIREMENTS:				
Campus Construction Fund 520-65-XXXX-XX				
PLANT ADDITIONS				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ 52	\$ 1,000	\$ -
6020-00 TRAVEL AND MEETINGS	\$ -	\$ 188	\$ 500	\$ -
6040-00 BANKING	\$ -	\$ 101	\$ 125	\$ 125
6050-00 POSTAGE AND SHIPPING	\$ -	\$ 7	\$ 25	\$ 25
6080-00 ADVERTISING	\$ -	\$ 983	\$ -	\$ -
6165-00 BOND ISSUANCE COSTS	\$ -	\$ 113,350	\$ -	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ 367,727	\$ 9,096,350	\$ 4,422,250
6232-00 RENT EQUIPMENT/FILM	\$ -	\$ 26	\$ -	\$ -
6360-00 MISCELLANEOUS	\$ -	\$ 380	\$ 2,000	\$ 2,000
CAPITAL OUTLAY				
7140-00 CAPITAL OUTLAY - LAND	\$ -	\$ 787,436	\$ -	\$ -
OTHER FINANCING USES:				
8510-00 TRANSFERS OUT TO GENERAL FUND	\$ -	\$ 369	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 1,270,619	\$ 9,100,000	\$ 4,424,400
ENDING FUND BALANCE	\$ -	\$ 9,031,131	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 10,301,750	\$ 9,100,000	\$ 4,424,400

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
CAMPUS CONSTRUCTION STATE MATCH FUND**

The Campus Construction Fund was established for receiving and disbursing matching state funds for construction of new College facilities.

Resources:

Beginning Working Capital

Projected: \$0

State Matching Funds

Projected: \$4,900,000

Requirements:

Other Contracted Services

This includes the costs of certain construction, furnishings and equipment related to construction of new College facilities.

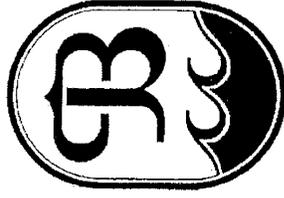
Projected: \$4,900,000

CAPITAL PROJECTS FUND - CAMPUS CONSTRUCTION STATE MATCH - FUND 530

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 W/O MOVE
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
Campus Construction State Match 530-04-XXXX-XX				
STATE SOURCES	\$ -	\$ -	\$ -	\$ 4,900,000
4205-00 State Bond Match for Capital Construction				
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 4,900,000
REQUIREMENTS:				
Campus Construction State Match 530-65-XXXX-XX				
PLANT ADDITIONS				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ -	\$ -	\$ -
6020-00 TRAVEL AND MEETINGS	\$ -	\$ -	\$ -	\$ -
6040-00 BANKING	\$ -	\$ -	\$ -	\$ -
6080-00 ADVERTISING	\$ -	\$ -	\$ -	\$ -
6165-00 BOND ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 4,900,000
6360-00 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 4,900,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 4,900,000

ENTERPRISE FUND

Tillamook Bay
COMMUNITY COLLEGE



ENTERPRISE FUNDS-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	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCES	\$ 12,318	\$ 38,784	\$ 78,003	\$ 49,803
TUITION & FEES	\$ 12,174	\$ 16,163	\$ 18,560	\$ 13,000
LOCAL SOURCES	\$ -	\$ -	\$ 11,036	\$ 3,000
OTHER RESOURCES	\$ 137,696	\$ 144,237	\$ 150,750	\$ 150,750
TOTAL RESOURCES	\$ 162,188	\$ 199,184	\$ 258,349	\$ 216,553
REQUIREMENTS				
INSTRUCTION				
PERSONAL SERVICES	\$ 2,959	\$ 14,391	\$ 19,000	\$ 9,750
MATERIALS AND SERVICES	\$ 1,052	\$ 3,381	\$ 5,510	\$ 5,050
STUDENT SERVICES				
PERSONAL SERVICES	\$ 22,273	\$ 23,277	\$ 24,453	\$ 36,931
MATERIALS AND SERVICES	\$ 95,926	\$ 105,803	\$ 113,550	\$ 112,650
CAPITAL OUTLAY	\$ -	\$ -	\$ 30,000	\$ -
TRANSFERS OUT	\$ 1,194	\$ 1,407	\$ 2,180	\$ 2,655
SHORT TERM LOAN REPAY	\$ -	\$ -	\$ 10,000	\$ 6,000
CONTINGENCY	\$ -	\$ -	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES	\$ 123,404	\$ 148,259	\$ 209,693	\$ 178,036
ENDING FUND BALANCE	\$ 38,784	\$ 50,925	\$ 48,656	\$ 38,517
TOTAL REQUIREMENTS	\$ 162,188	\$ 199,184	\$ 258,349	\$ 216,553

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
ENTERPRISE FUND – COMMUNITY EDUCATION**

Resources:	Telephone	Instructional Contract
<p>Beginning Fund Balance Projected: \$6,000</p> <p>Local Sources Projected: \$0</p> <p>Tuition and Fees Tuition and fees charged for classes. Projected: \$13,000</p> <p>Requirements: Projected: \$5,000 Adjunct Instructors</p> <p>Other Payroll Expense Estimated costs of associated payroll expenses and employee benefits. Projected: \$750</p> <p>Supplies Supplies include goods with a per item cost under \$100. Projected: \$100</p> <p>Travel and meeting expenses Costs associated with travel and meetings for the Director. Projected: \$200</p>	<p>Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$0</p> <p>Postage This includes the cost of program postage costs. Projected: \$50</p> <p>Marketing This includes marketing costs for Community Education programs. Projected \$100</p> <p>Membership Dues Memberships for professional organizations. Projected: \$0</p> <p>Licenses and renewals Licenses required to teach certain Community Education courses Projected: \$0</p> <p>Other Contracted Services For services provided by third parties. Projected: \$0</p> <p>Classroom Rental For rental of classrooms not owned by TBCC. Projected: \$1,200</p>	<p>This is for certain non pass through contract fees. Projected: \$0</p> <p>Other Course Expense Pass through fees to other organizations. Projected: \$1,500</p> <p>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: \$0</p> <p>Equipment Repair Cost for repair and maintenance of copiers and other instructional equipment. Also includes copier maintenance contract costs. Projected: \$0</p> <p>Transfers Out Projected: \$613</p> <p>Repay Short-Term Loan - General Fund This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans. Projected: \$6,000</p>

ENTERPRISE FUND: COMMUNITY EDUCATION

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Enterprise Fund 310-XX-XXXX-XX				
BEGINNING FUND BALANCE				
4400-00 TUITION	\$ (18,320)	\$ (10,294)	\$ 10,000	\$ 6,000
4410-00 FEES	\$ 9,819	\$ 11,868	\$ 16,000	\$ 10,000
4411-00 FEES-OTHER COURSE FEES	\$ 1,380	\$ 1,575	\$ 2,060	\$ 1,500
	\$ 975	\$ 2,720	\$ 500	\$ 1,500
TOTAL RESOURCES	\$ (6,146)	\$ 5,869	\$ 28,560	\$ 19,000
REQUIREMENTS:				
Enterprise Fund 310-XX-XXXX-XX				
INSTRUCTION:				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ 486	\$ -	\$ -
5030-00 SUPPORT STAFF	\$ -	\$ 4,557	\$ -	\$ -
5060-00 INSTRUCTIONAL PERSONNEL - ADJ	\$ 5,165	\$ 6,469	\$ 8,000	\$ 5,000
5080-00 OTHER PAYROLL EXPENSES	\$ (2,206)	\$ 2,879	\$ 1,000	\$ 750
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 97	\$ 80	\$ 200	\$ 100
6020-00 TRAVEL AND MEETING EXPENSE	\$ 179	\$ 138	\$ 200	\$ 200
6030-00 TELEPHONE	\$ 19	\$ -	\$ -	\$ -
6050-00 POSTAGE AND SHIPPING	\$ 22	\$ 13	\$ 50	\$ 50
6086-00 MARKETING - OTHER	\$ 55	\$ 23	\$ 100	\$ 100
6230-00 RENT - CLASSROOM	\$ 440	\$ 1,520	\$ 2,060	\$ 1,200
6301-00 INSTRUCTIONAL CONTRACT - OTHER	\$ -	\$ 327	\$ -	\$ -
6302-00 OTHER COURSE EXPENSE	\$ 240	\$ 1,280	\$ 500	\$ 1,500
OTHER FINANCING USES				
8510-00 FUND TRANSFERS OUT	\$ 137	\$ 413	\$ 960	\$ 613
REPAY SHORT TERM LOAN	\$ -	\$ -	\$ 10,000	\$ 6,000
TOTAL EXPENDITURES	\$ 4,148	\$ 18,185	\$ 23,070	\$ 15,513
ENDING FUND BALANCE	\$ (10,294)	\$ (12,316)	\$ 5,490	\$ 3,487
TOTAL REQUIREMENTS	\$ (6,146)	\$ 5,869	\$ 28,560	\$ 19,000

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
ENTERPRISE FUND – BOOKSTORE**

<u>Resources:</u>	<u>Supplies</u>	<u>Restocking Fees</u>
<u>Beginning Fund Balance</u> Projected: \$36,800	Supplies required for the purchase of Books and other administration of Bookstore purchases. Projected: \$300	Costs charged by publishers for returning books. Projected: \$50
<u>Sales</u> Proceeds from all sales are included here. Projected: \$150,000	<u>Travel and Meeting Expense</u> This is for bookstore staff travel costs. Projected: \$500	<u>Miscellaneous - Other Expenses</u> This is for other costs related to bookstore operation Projected: \$50
<u>Misc. Revenue</u> Commission from book buyback Projected: \$750	<u>Telephone</u> Local and long distance telephone costs. Projected: \$0	<u>Bad Debt Expense</u> This is for other costs related NSF checks received by the bookstore Projected: \$0
<u>Requirements:</u> <u>Personnel</u> Projected: \$24,236 Business Office Spec (.75 FTE)	<u>Shipping</u> This line item includes postage for the return of books not sold and for which credit is received. Projected: \$1,750	<u>Capital Outlay – Equipment and Software</u> Estimated cost to acquire bookstore inventory and accounting software and interface to the College's AIS. Projected: \$0
<u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$12,695	<u>Other Contracted Services</u> This represents various bookstore "overhead" costs payable to the General Fund. Projected: \$5,000	<u>Transfers Out</u> Projected: \$1,842
	<u>Materials for Resale</u> Included here are costs for the purchase of all textbooks and other supplies. Revenue from the sale of books and supplies is posted to Revenue - Bookstore sales. Mark-up on most new textbooks is currently at 50%. Used textbooks are also bought and sold when possible. Projected: \$105,000	<u>Contingency - Software</u> Contingency for costs of software acquisition in excess of estimate. Projected: \$5,000

ENTERPRISE FUND: BOOKSTORE

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Enterprise Fund 320-XX-XXXX-XX				
4501-00 BEGINNING FUND BALANCE	\$ 23,635	\$ 42,075	\$ 61,000	\$ 36,800
SALES	\$ 136,711	\$ 143,156	\$ 150,000	\$ 150,000
4720-00 MISCELLANEOUS REVENUE	\$ 985	\$ 1,081	\$ 750	\$ 750
TOTAL RESOURCES	\$ 161,331	\$ 186,312	\$ 211,750	\$ 187,550
REQUIREMENTS:				
Enterprise Fund 320-40-XXXX-XX				
STUDENT SERVICES:				
PERSONAL SERVICES				
5030-00 SUPPORT STAFF	\$ 14,590	\$ 15,593	\$ 16,446	\$ 24,236
5080-00 OTHER PAYROLL EXPENSES	\$ 7,683	\$ 7,684	\$ 8,007	\$ 12,695
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 170	\$ 212	\$ 300	\$ 300
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ -	\$ 500	\$ 500
6030-00 TELEPHONE	\$ 264	\$ -	\$ -	\$ -
6050-00 SHIPPING	\$ 944	\$ 1,571	\$ 1,500	\$ 1,750
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ 3,150	\$ 5,000
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 120	\$ -	\$ -	\$ -
6330-00 MATERIALS FOR RESALE	\$ 94,428	\$ 103,978	\$ 108,000	\$ 105,000
6331-00 RESTOCKING FEE	\$ -	\$ 42	\$ 50	\$ 50
6360-00 MISCELLANEOUS	\$ -	\$ -	\$ 50	\$ 50
CAPITAL OUTLAY				
7100-00 CAPITAL OUTLAY - EQUIPMENT	\$ -	\$ -	\$ 10,000	\$ -
7110-00 CAPITAL OUTLAY - SOFTWARE	\$ -	\$ -	\$ 20,000	\$ -
OTHER FINANCING USES				
8510-00 FUND TRANSFERS OUT	\$ 1,057	\$ 994	\$ 1,220	\$ 1,842
CONTINGENCY				
CONTINGENCY	\$ -	\$ -	\$ 5,000	\$ 5,000
TOTAL EXPENDITURES				
	\$ 119,256	\$ 130,074	\$ 174,223	\$ 156,423
ENDING FUND BALANCE				
	\$ 42,075	\$ 56,238	\$ 37,527	\$ 31,127
TOTAL REQUIREMENTS				
	\$ 161,331	\$ 186,312	\$ 211,750	\$ 187,550

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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.

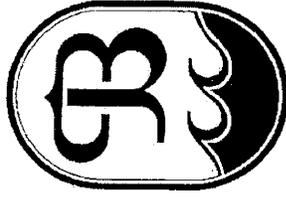
<p>Resources:</p> <p><u>Beginning Working Capital</u> Projected: \$7,003</p> <p><u>Local Sources</u> Projected: \$3,000</p> <p><u>Other Financing Sources</u> Projected: \$0</p> <p>Requirements:</p> <p><u>Personnel</u> Projected: \$3,000 Staff \$0 Instructor</p> <p><u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits. Projected: \$1,000</p> <p><u>Supplies</u> Included are supplies to support the Customized Training Projected: \$500</p> <p><u>Travel and Meeting expense</u> Costs associated with program travel. Includes meeting lodging and meals. Projected: \$200</p>	<p><u>Telephone</u> Local and long distance telephone costs have been moved to a pooled expense account in the Plant Operations and Maintenance cost center. Projected: \$100</p> <p><u>Postage</u> This includes the cost of program postage costs. Projected: \$100</p> <p><u>Instructional Contract</u> Costs associated with program instruction specified by the contract. Projected: \$1,000</p> <p><u>Other Program Expense</u> Other costs associated with program including professional development. Projected: \$0</p> <p><u>Repay Short-Term Loan - General Fund</u> This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans. Projected: \$0</p> <p><u>Transfers Out</u> Projected: \$200</p>
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ENTERPRISE FUND: CUSTOMIZED TRAINING AND EDUCATION SERVICE PROJECTS-FUND 330

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
Enterprise Fund 330-XX-XXXX-XX				
4331-00 BEGINNING FUND BALANCE	\$ 7,003	\$ 7,003	\$ 7,003	\$ 7,003
LOCAL SOURCES	\$ -	\$ -	\$ 11,036	\$ 3,000
TOTAL RESOURCES	\$ 7,003	\$ 7,003	\$ 18,039	\$ 10,003
REQUIREMENTS:				
Enterprise Fund 330-20-XXXX-XX				
INSTRUCTION:				
PERSONAL SERVICES				
5070-00 HOURLY	\$ -	\$ -	\$ 6,399	\$ 3,000
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ -	\$ 3,601	\$ 1,000
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ -	\$ 1,000	\$ 500
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ -	\$ 200	\$ 200
6030-00 TELEPHONE	\$ -	\$ -	\$ 100	\$ 100
6050-00 POSTAGE	\$ -	\$ -	\$ 100	\$ 100
6301-00 INSTRUCTIONAL CONTRACT	\$ -	\$ -	\$ 1,000	\$ 1,000
OTHER FINANCING USES:				
Enterprise Fund 330-80-XXXX-XX				
8510-00 FUND TRANSFERS OUT	\$ -	\$ -	\$ -	\$ 200
TOTAL EXPENDITURES	\$ -	\$ -	\$ 12,400	\$ 6,100
ENDING FUND BALANCE	\$ 7,003	\$ 7,003	\$ 5,639	\$ 3,903
TOTAL REQUIREMENTS	\$ 7,003	\$ 7,003	\$ 18,039	\$ 10,003

SPECIAL FUND

Tillamook Bay
COMMUNITY COLLEGE



**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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.

Tillamook Bay Community College

SPECIAL FUND: SUMMARY

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES				
BEGINNING FUND BALANCE	\$ 43,051	\$ 50,001	\$ 183,327	\$ 160,204
FEDERAL SOURCES	\$ 143,780	\$ 184,150	\$ 142,363	\$ 142,318
STATE SOURCES	\$ 84,102	\$ 92,168	\$ 95,760	\$ 19,840
TUITION AND FEES	\$ 6,854	\$ 9,946	\$ 8,000	\$ 6,000
LOCAL SOURCES	\$ 4,334	\$ 34,934	\$ 113,389	\$ 99,615
OTHER SOURCES	\$ 6,702	\$ 4,570	\$ 2,500	\$ 1,028,500
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 1,246,525
TOTAL RESOURCES	\$ 288,823	\$ 375,769	\$ 545,359	\$ 2,703,002
REQUIREMENTS				
INSTRUCTION	\$ 106,831	\$ 121,165	\$ 104,783	\$ 106,343
INSTRUCTIONAL SUPPORT	\$ 122,476	\$ 155,046	\$ 264,881	\$ 181,605
STUDENT SERVICES	\$ 140	\$ 60	\$ 3,100	\$ 2,975
COLLEGE SUPPORT	\$ -	\$ -	\$ -	\$ -
PLANT OPERATION AND MAINTENANCE	\$ 2,128	\$ 2,628	\$ 2,600	\$ 2,600
FUND TRANSFERS OUT	\$ 7,247	\$ 11,509	\$ 21,413	\$ 19,148
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 117,175	\$ 102,125
RESERVES	\$ -	\$ -	\$ -	\$ 2,274,025
ENDING FUND BALANCE	\$ 50,001	\$ 85,361	\$ 31,407	\$ 14,181
TOTAL REQUIREMENTS	\$ 288,823	\$ 375,769	\$ 545,359	\$ 2,703,002

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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.

<p>Resources:</p> <p><u>Beginning Working Capital</u></p> <p>Projected: \$25,000</p> <p><u>Federal Grant</u></p> <p>Projected: \$63,703</p> <p>Requirements:</p> <p><u>Personnel</u></p> <p>Projected: \$43,667 Instructional Personnel - Regular</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$16,310</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$876</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with administrative and staff travel for the ABE staff.</p> <p>Projected: \$0</p> <p><u>Postage</u></p> <p>Projected: \$0</p>	<p><u>Professional Development</u></p> <p>Projected: \$0</p> <p><u>Non-capital Equipment and Furniture</u></p> <p>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.</p> <p>Projected: \$0</p> <p><u>Transfers Out</u></p> <p>This represents the costs to cover PERS debt service.</p> <p>Projected: \$2,850</p> <p><u>Repay Short-Term Loan - General Fund</u></p> <p>This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.</p> <p>Projected: \$25,000</p>
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SPECIAL FUND: ADULT BASIC EDUCATION-BASIC GRANT-FUND 210

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 15,000	\$ 25,000
FEDERAL SOURCES	\$ 46,127	\$ 64,347	\$ 63,768	\$ 63,703
TOTAL RESOURCES	\$ 46,127	\$ 64,347	\$ 78,768	\$ 88,703
REQUIREMENTS:				
INSTRUCTION: 210-20-XXXX-XX				
PERSONAL SERVICES				
5050-00 INSTRUCTIONAL PERSONNEL-Reg	\$ 29,746	\$ 44,482	\$ 35,801	\$ 42,332
5060-00 INSTRUCTIONAL PERSONNEL-Adj	\$ 1,089	\$ 154	\$ 3,005	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 10,008	\$ 13,624	\$ 13,246	\$ 16,010
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 1,620	\$ -	\$ 922	\$ 876
6020-00 TRAVEL AND MEETING EXPENSE	\$ 544	\$ -	\$ 1,000	\$ -
INSTRUCTIONAL SUPPORT 210-30-XXXX-XX				
PERSONAL SERVICES				
5050-00 INSTRUCTIONAL PERSONNEL-Reg	\$ -	\$ 2,342	\$ 3,216	\$ 1,335
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 715	\$ 2,302	\$ 300
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 118	\$ -	\$ -	\$ -
6020-00 TRAVEL AND MEETING EXPENSES	\$ 791	\$ -	\$ 1,500	\$ -
6050-00 POSTAGE	\$ 33	\$ -	\$ 66	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 2,178	\$ 3,030	\$ 2,710	\$ 2,850
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 15,000	\$ 25,000
TOTAL EXPENDITURES	\$ 46,127	\$ 64,347	\$ 78,768	\$ 88,703
ENDING FUND BALANCE				
TOTAL REQUIREMENTS	\$ 46,127	\$ 64,347	\$ 78,768	\$ 88,703

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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:

Beginning Working Capital

Projected: \$6,500

Federal Grant

Projected: \$14,072

Requirements:

Personnel

Projected: \$8,435 Hourly Staff

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$4,724

Supplies

Included are supplies for support of our literacy program.

Projected: \$274

Transfers Out

This represents the costs to cover PERS debt service.

Projected: \$639

Repay Short-Term Loan - General Fund

This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.

Projected: \$6,500

SPECIAL FUND: TUTOR GRANT-FUND-FUND 211

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 3,900	\$ 6,500
FEDERAL SOURCES	\$ 10,395	\$ 14,167	\$ 14,072	\$ 14,072
TOTAL RESOURCES	\$ 10,395	\$ 14,167	\$ 17,972	\$ 20,572
REQUIREMENTS:				
INSTRUCTION: 211-20-XXXX-XX				
PERSONAL SERVICES				
5030-00 SUPPORT STAFF	\$ 6,832	\$ -	\$ -	\$ -
5070-00 HOURLY	\$ -	\$ 9,969	\$ 10,144	\$ 8,435
5080-00 OTHER PAYROLL EXPENSES	\$ 1,008	\$ 2,616	\$ 2,388	\$ 4,724
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 1,180	\$ -	\$ -	\$ 274
6020-00 TRAVEL AND MEETING EXPENSE	\$ 668	\$ -	\$ 192	\$ -
INSTRUCTIONAL SUPPORT: 211-30-XXXX-XX				
PERSONAL SERVICES				
5030-00 SUPPORT STAFF	\$ 447	\$ -	\$ -	\$ -
5070-00 HOURLY	\$ -	\$ 514	\$ 534	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 61	\$ 143	\$ 126	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 199	\$ 925	\$ 688	\$ 639
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 3,900	\$ 6,500
TOTAL EXPENDITURES	\$ 10,395	\$ 14,167	\$ 17,972	\$ 20,572
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 10,395	\$ 14,167	\$ 17,972	\$ 20,572

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
ADULT EDUCATION IMPROVEMENT PROJECT**

Tillamook Bay Community College ABE program offers instruction in basic skills to adults in our correctional institutions 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. These individuals are served by classes at our correctional institutions.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: ADULT EDUCATION IMPROVEMENT PROJECT GRANT-FUND 212

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 FEDERAL SOURCES	\$ 3,407	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 3,407	\$ -	\$ -	\$ -
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 212-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 1,748	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 536	\$ -	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 467	\$ -	\$ -	\$ -
6020-00 TRAVEL AND MEETING EXPENSE	\$ 529	\$ -	\$ -	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 127	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,407	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 3,407	\$ -	\$ -	\$ -

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
ADULT EDUCATION ACCOUNTABILITY GRANT**

This grant provides funding to implement tracking Adult Basic Skills students using TOPS.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: ADULT EDUCATION ACCOUNTABILITY GRANT-FUND 213

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 FEDERAL SOURCES	\$ 13,405	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 13,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 213-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 4,807	\$ -	\$ -	\$ -
5050-00 INSTRUCTIONAL PERSONNEL - Reg	\$ 4,576	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 3,008	\$ -	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 184	\$ -	\$ -	\$ -
6020-00 TRAVEL AND MEETING EXPENSE	\$ 150	\$ -	\$ -	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 680	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 13,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	<u>\$ 13,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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:

Projected: \$2,500

Requirements:

Personnel

Projected: \$0Hourly Staff

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$0

Supplies

Included are supplies for support of our literacy program.

Projected: \$1,500

Travel and meeting expenses

Costs associated with administrative and instructional tutor travel. Lodging and meals for conferences, workshops and meetings are included.

Projected: \$600

Postage

Projected: \$400

Other Contracted Services

Costs associated with other services provided on this program.

Projected: \$0

Non-Capital Equipment and Furniture - Technology

Projected: \$0

SPECIAL FUND: YELLOW PAGES LITERACY GRANT-FUND 215

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 3,059	\$ 3,010	\$ 2,389	\$ 2,500
TOTAL RESOURCES	<u>\$ 3,059</u>	<u>\$ 3,010</u>	<u>\$ 2,389</u>	<u>\$ 2,500</u>
REQUIREMENTS:				
INSTRUCTION: 215-20-XXXX-XX				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ -	\$ 1,589	\$ 1,500
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ 303	\$ 600	\$ 600
6050-00 POSTAGE	\$ -	\$ -	\$ 200	\$ 400
INSTRUCTIONAL SUPPORT: 215-30-XXXX-XX				
MATERIALS AND SERVICES				
6050-00 POSTAGE AND SHIPPING	\$ 49	\$ 39	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 49</u>	<u>\$ 342</u>	<u>\$ 2,389</u>	<u>\$ 2,500</u>
ENDING FUND BALANCE	\$ 3,010	\$ 2,668	\$ -	\$ -
TOTAL REQUIREMENTS	<u>\$ 3,059</u>	<u>\$ 3,010</u>	<u>\$ 2,389</u>	<u>\$ 2,500</u>

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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:

Projected: \$3,000

Requirements:

Supplies

Included are supplies for support of our literacy program.

Projected: \$2,000

Travel and meeting expenses

Costs associated with administrative and instructional tutor travel. Lodging and meals for conferences, workshops and meetings are included.

Projected: \$500

Postage

Costs associated with program related mailings.

Projected: \$0

GED Fee Scholarship

This is for student GED fee financial assistance.

Projected: \$0

Non-Capital Equipment and Furniture

Projected: \$500

SPECIAL FUND: UNITED WAY LITERACY GRANT-FUND 216

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 3,339	\$ 4,069	\$ 3,885	\$ 3,000
OTHER SOURCES	\$ 1,000	\$ 1,750	\$ 1,500	-
TOTAL RESOURCES	\$ 4,339	\$ 5,819	\$ 5,385	\$ 3,000
REQUIREMENTS:				
INSTRUCTION: 216-20-XXXX-XX				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ 1,636	\$ 2,335	\$ 2,000
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ 155	\$ 600	\$ 500
6080-00 ADVERTISING	\$ -	\$ 127	\$ -	\$ -
6321-00 GED TESTING	\$ 270	\$ -	\$ 450	\$ -
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ -	\$ -	\$ 2,000	\$ 500
INSTRUCTIONAL SUPPORT 216-30-XXXX-XX				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ 312	\$ -	\$ -
TOTAL EXPENDITURES	\$ 270	\$ 2,230	\$ 5,385	\$ 3,000
ENDING FUND BALANCE	\$ 4,069	\$ 3,589	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 4,339	\$ 5,819	\$ 5,385	\$ 3,000

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
ADULT EDUCATION-CORRECTIONS PROGRAM TILLAMOOK COUNTY SHERIFF'S DEPARTMENT

This grant provides funding to implement educational programs for the Tillamook County Sheriff's Correction Department.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: ABE-ADULT EDUCATION CORRECTIONS PROGRAM TILLAMOOK COUNTY SHERIFF'S DEPARTMENT-FUND 217

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4331-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 3,000	\$ -
LOCAL SOURCES	\$ 4,334	\$ 6,794	\$ 11,859	\$ -
TOTAL RESOURCES	\$ 4,334	\$ 6,794	\$ 14,859	\$ -
REQUIREMENTS:				
INSTRUCTION: 217-20-XXXX-XX				
PERSONAL SERVICES				
5050-00 INSTRUCTIONAL PERSONNEL - REG	\$ 3,903	\$ 2,484	\$ -	\$ -
5060-00 INSTRUCTIONAL PERSONNEL - ADJ	\$ -	\$ 2,593	\$ 9,122	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 431	\$ 1,284	\$ 2,162	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ -	\$ 433	\$ 575	\$ -
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 3,000	\$ -
TOTAL EXPENDITURES	\$ 4,334	\$ 6,794	\$ 14,859	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 4,334	\$ 6,794	\$ 14,859	\$ -

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
INCENTIVE GRANT**

Clatsop Community College and Tillamook Bay Community College have been awarded funding for a grant from the Oregon Department of Community Colleges and Workforce Development to provide bridges to education and career pathways for English Language Learners, the underemployed and other challenged populations. Three pathways are being developed: Environmental Sciences/Natural Resources, Hospitality Management and Nursing.

Resources: No new resources are anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: 2005-2007 INCENTIVE GRANT - FUND 218

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
FEDERAL SOURCES	\$ 5,367	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 5,367	\$ -	\$ -	\$ -
REQUIREMENTS:				
INSTRUCTION 218-20-XXXX-XX				
PERSONAL SERVICES				
5060-00 INSTRUCTION PERSONNEL - ADJ	\$ 4,828	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 539	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,367	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 5,367	\$ -	\$ -	\$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
STRATEGIC RESERVE PATHWAYS INITIATIVE

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: No effort is proposed in this budget.

Requirements: No effort is proposed in this budget.

SPECIAL FUND: STRATEGIC RESERVE PATHWAYS INITIATIVE 225

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 20,000	\$ 20,000
FEDERAL SOURCES	\$ -	\$ 11,747	\$ -	\$ -
STATE SOURCES	\$ 40,000	\$ -	\$ 54,427	\$ -
TOTAL RESOURCES	\$ 40,000	\$ 11,747	\$ 74,427	\$ 20,000
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 225-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 7,779	\$ -	\$ -	\$ -
5030-00 SUPPORT STAFF	\$ 4,000	\$ -	\$ -	\$ -
5070-00 HOURLY	\$ -	\$ 6,902	\$ 18,000	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 3,555	\$ 3,342	\$ 7,960	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 10,793	\$ 106	\$ 23,261	\$ -
6020-00 TRAVEL AND MEETING	\$ -	\$ 390	\$ 1,000	\$ -
6050-00 POSTAGE AND SHIPPING	\$ -	\$ 2	\$ -	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ 13,019	\$ -	\$ -	\$ -
OTHER FINANCING USES:				
5% ADMINISTRATIVE OVERHEAD	\$ -	\$ 560	\$ 2,467	\$ -
FUND TRANSFERS OUT	\$ 854	\$ 445	\$ 1,739	\$ -
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 20,000	\$ 20,000
TOTAL EXPENDITURES	\$ 40,000	\$ 11,747	\$ 74,427	\$ 20,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 40,000	\$ 11,747	\$ 74,427	\$ 20,000

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
INDUSTRIAL MAINTENANCE TECHNOLOGY**

Resources:

Beginning Working Capital

Projected: \$36,778

Requirements:

Personnel

Projected: \$11,415 Hourly

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$4,933

Supplies

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

Projected: \$0

Travel and meeting expenses

Costs associated with administrative and staff travel for the ABE staff.

Projected: \$0

Administrative Overhead

This represents the costs to manage the grant.

Projected: \$0

Non-capital Equipment and Furniture

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 \$10,000

Repay Short-Term Loan - General Fund

This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.

Projected: \$0

Transfers Out

This represents the costs to cover PERS debt service.

Projected: \$549

SPECIAL FUND: INDUSTRIAL MAINTENANCE TECHNOLOGY-FUND 226

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 36,778	\$ 36,778
STATE SOURCES	\$ -	\$ 50,000	\$ -	\$ -
LOCAL SOURCES	\$ -	\$ 28,140	\$ -	\$ -
TOTAL RESOURCES	\$ -	\$ 78,140	\$ 36,778	\$ 36,778
REQUIREMENTS:				
INSTRUCTION: 226-20-XXXX-XX				
PERSONAL SERVICES				
5060-00 INSTRUCTIONAL PERSONNEL - ADJ	\$ -	\$ 9,058	\$ -	\$ -
5070-00 HOURLY	\$ -	\$ 720	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 1,239	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ 292	\$ -	\$ -
6012-00 TEXTBOOKS	\$ -	\$ 273	\$ -	\$ -
6020-00 TRAVEL AND MEETING	\$ -	\$ 686	\$ -	\$ -
6050-00 POSTAGE AND SHIPPING	\$ -	\$ 32	\$ -	\$ -
6071-00 LIBRARY MATERIALS	\$ -	\$ 2,522	\$ -	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ 2,279	\$ -	\$ -
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ -	\$ 216	\$ -	\$ 10,000
INSTRUCTIONAL SUPPORT: 226-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ 17,380	\$ 11,415	\$ 11,415
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 3,675	\$ 4,933	\$ 4,933
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ -	\$ 1,278	\$ 549	\$ 549
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 39,650	\$ 16,897	\$ 26,897
ENDING FUND BALANCE	\$ -	\$ 38,490	\$ 19,881	\$ 9,881
TOTAL REQUIREMENTS	\$ -	\$ 78,140	\$ 36,778	\$ 36,778

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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 the income estimates from a federal grant. The State of Oregon also provides a grant for this program. The General Fund also provides matching funds for this program.

Requirements:

Personnel

Projected: \$22,365 Support Staff

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$3,853

Transfers Out

Contribution to cover cost of PERS debt service.

Projected: \$4,032

Repay Short-Term Loan - General Fund

This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.

Projected: \$15,125

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

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 19,925	\$ 15,125
FEDERAL SOURCES	\$ 25,090	\$ 49,804	\$ 30,250	\$ 30,250
TOTAL RESOURCES	\$ 25,090	\$ 49,804	\$ 50,175	\$ 45,375
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 230-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 10,566	\$ 34,008	\$ 13,734	\$ -
5030-00 SUPPORT STAFF	\$ 7,378	\$ 4,104	\$ 7,382	\$ 22,365
5080-00 OTHER PAYROLL EXPENSES	\$ 5,845	\$ 9,419	\$ 7,216	\$ 3,853
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 1,301	\$ 2,273	\$ 1,918	\$ 4,032
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 19,925	\$ 15,125
TOTAL EXPENDITURES	\$ 25,090	\$ 49,804	\$ 50,175	\$ 45,375
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 25,090	\$ 49,804	\$ 50,175	\$ 45,375

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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.

<p>Resources:</p> <p>Resources budgeted in the fund are the income estimates 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.</p> <p>Requirements:</p> <p><u>Personnel</u></p> <p>Projected: \$14,570 Support Staff \$0 Program Assistant (0 FTE)</p> <p><u>Other Payroll Expense</u></p> <p>Estimated costs of associated payroll expenses and employee benefits.</p> <p>Projected: \$2,660</p> <p><u>Supplies</u></p> <p>Supplies include goods with a per item cost under \$100.</p> <p>Projected: \$0</p> <p><u>Travel and meeting expenses</u></p> <p>Costs associated with administrative and staff travel for the ABE staff.</p> <p>Projected: \$0</p> <p><u>Telephone</u></p> <p>Costs associated with grant related telephone services.</p> <p>Projected: \$0</p>	<p><u>Postage</u></p> <p>Projected: \$0</p> <p><u>Publications</u></p> <p>Projected: \$0</p> <p><u>Advertising</u></p> <p>Projected: \$0</p> <p><u>Other Expenses</u></p> <p>Projected: \$0</p> <p><u>Repair Contracts</u></p> <p>Projected: \$0</p> <p><u>Transfers Out</u></p> <p>Contribution to cover cost of PERS debt service.</p> <p>Projected: \$2,610</p> <p><u>Repay Short-Term Loan - General Fund</u></p> <p>This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.</p> <p>Projected: \$31,000</p>
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SPECIAL FUND: SMALL BUSINESS DEVELOPMENT CENTER-STATE LOTTERY-FUND 231

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4220-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 31,100	\$ 31,000
STATE SOURCES	\$ 41,333	\$ 42,168	\$ 41,333	\$ 19,840
TOTAL RESOURCES	\$ 41,333	\$ 42,168	\$ 72,433	\$ 50,840
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 231-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ 15,880	\$ 24,833	\$ 15,744	\$ -
5030-00 SUPPORT STAFF	\$ 10,128	\$ 4,701	\$ 8,858	\$ 14,570
5070-00 HOURLY	\$ -	\$ 356	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 8,291	\$ 8,828	\$ 9,328	\$ 2,660
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 984	\$ 174	\$ 750	\$ -
6020-00 TRAVEL AND MEETING EXPENSE	\$ 1,331	\$ 1,329	\$ 2,000	\$ -
6030-00 TELEPHONE	\$ 185	\$ 2	\$ -	\$ -
6050-00 POSTAGE AND SHIPPING	\$ 306	\$ 185	\$ 500	\$ -
6070-00 PUBLICATIONS	\$ 13	\$ -	\$ 350	\$ -
6080-00 ADVERTISING	\$ 262	\$ -	\$ 1,000	\$ -
6170-00 OTHER CONTRACTED SERVICES	\$ 1,941	\$ 13	\$ -	\$ -
6360-00 MISCELLANEOUS	\$ 126	\$ 50	\$ 500	\$ -
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ 1,886	\$ 1,697	\$ 2,303	\$ 2,610
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 31,100	\$ 31,000
TOTAL EXPENDITURES	\$ 41,333	\$ 42,168	\$ 72,433	\$ 50,840
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 41,333	\$ 42,168	\$ 72,433	\$ 50,840

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
SMALL BUSINESS DEVELOPMENT CENTER-PROGRAM INCOME**

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

<u>Resources:</u>	<u>Requirements:</u>	<u>Postage</u>
Resources budgeted in the fund are the income estimates from program activities.		This is for postage for program related mailings.
<u>Beginning Working Capital</u>		
Projected: \$4,626	<u>Personnel</u> Projected: \$3,147 Director (.06 FTE) \$1,772 Prog Asst (.06 FTE)	Projected: \$625
<u>Tuition</u>	<u>Instructional Contracts</u> Projected \$2,000	<u>Publications</u> Projected: \$300
Amounts received from SBDC regular business training program.	<u>Other Payroll Expense</u> Estimated costs of associated payroll expenses and employee benefits.	<u>Advertising</u> Costs associated with advertising SBDC programs.
Projected: \$5,000	Projected: \$2,207	Projected: \$160
<u>Fees</u>	<u>Supplies</u> Supplies include goods with a per item cost under \$100.	<u>Schedule Production/Publications</u> Schedule cost related to SBDC programs.
Amounts received from SBDC training seminars.	Projected: \$600	Projected: \$0
Projected: \$1,000	<u>Travel and meeting expenses</u> Costs associated with administrative and staff travel for the SBDC staff. Lodging and meals for conferences, workshops and meetings are included.	<u>Other Expenses</u> Other costs for training programs.
<u>Sale of goods and services</u>	Projected: \$350	Projected: \$0
Sales of materials and rental of classroom space for business training activities.		<u>Non-Capital Equipment and Furniture</u>
Projected: \$1,000		Projected: \$0
		<u>Transfers Out</u> Contribution to cover cost of PERS debt service.
		Projected \$465

Tillamook Bay Community College

SPECIAL FUND: SMALL BUSINESS DEVELOPMENT CENTER - PROGRAM INCOME FUND 232 ACCOUNT DESCRIPTION	ACTUAL			PROPOSED		
	2006-2007	2007-2008	2008-2009	2006-2009	2009-2010	2009-2010
RESOURCES:						
4400-00 BEGINNING FUND BALANCE	\$ 3,967	\$ 12,328	\$ 9,000	\$ 9,000	\$ 4,626	\$ 4,626
4410-00 TUITION	\$ 5,735	\$ 7,066	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
	\$ 1,119	\$ 2,880	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
OTHER SOURCES	\$ 4,522	\$ 2,820	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL RESOURCES	\$ 15,343	\$ 25,094	\$ 18,000	\$ 18,000	\$ 11,626	\$ 11,626
REQUIREMENTS:						
INSTRUCTION: 232-20-XXXX-XX						
PERSONAL SERVICES						
5050-00 INSTRUCTIONAL PERSONNEL - REG	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES						
6301-00 INSTRUCTIONAL CONTRACT	\$ 936	\$ 3,679	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
INSTRUCTIONAL SUPPORT: 232-30-XXXX-XX						
PERSONAL SERVICES						
5010-00 ADMINISTRATIVE	\$ -	\$ 437	\$ 3,147	\$ 3,147	\$ 3,147	\$ 3,147
5030-00 SUPPORT STAFF	\$ -	\$ 19	\$ 1,772	\$ 1,772	\$ 1,772	\$ 1,772
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 131	\$ 2,194	\$ 2,194	\$ 2,207	\$ 2,207
MATERIALS AND SERVICES						
6010-00 SUPPLIES	\$ 1,166	\$ 1,549	\$ 1,000	\$ 1,000	\$ 600	\$ 600
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ -	\$ 650	\$ 650	\$ 350	\$ 350
6050-00 POSTAGE	\$ -	\$ -	\$ 825	\$ 825	\$ 625	\$ 625
6070-00 PUBLICATIONS	\$ -	\$ -	\$ 500	\$ 500	\$ 300	\$ 300
6080-00 ADVERTISING	\$ -	\$ -	\$ 825	\$ 825	\$ 160	\$ 160
6340-00 BAD DEBT EXPENSES	\$ 525	\$ (131)	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES						
FUND TRANSFERS OUT	\$ 22	\$ 29	\$ 461	\$ 461	\$ 465	\$ 465
TOTAL EXPENDITURES	\$ 3,015	\$ 5,713	\$ 13,374	\$ 13,374	\$ 11,626	\$ 11,626
ENDING FUND BALANCE	\$ 12,328	\$ 19,381	\$ 4,626	\$ 4,626	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 15,343	\$ 25,094	\$ 18,000	\$ 18,000	\$ 11,626	\$ 11,626

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
SMALL BUSINESS DEVELOPMENT CENTER-SUPPLEMENT**

Small Business Development Center - Supplemental Income account for funding various SBDC programs and projects.

Resources: None anticipated at this time.

Requirements: None anticipated at this time.

SPECIAL FUND: SBDC SUPPLEMENT - FUND 233

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 7,120	\$ 6,221	\$ -	\$ -
FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 7,120	\$ 6,221	\$ -	\$ -
INSTRUCTIONAL SUPPORT 233-30-XXXX-XX				
REQUIREMENTS:				
6010-00 SUPPLIES	\$ 308	\$ -	\$ -	\$ -
6020-00 TRAVEL AND MEETING EXPENSE	\$ -	\$ 864	\$ -	\$ -
6021-00 PROFESSIONAL DEVELOPMENT	\$ -	\$ 2,284	\$ -	\$ -
6087-00 PROMOTIONAL MATERIALS	\$ 118	\$ -	\$ -	\$ -
6240-00 NON-CAPITAL EQUIPMENT	\$ 473	\$ 2,715	\$ -	\$ -
6340-00 BAD DEBTS	\$ -	\$ 263	\$ -	\$ -
6360-00 MISCELLANEOUS	\$ -	\$ 95	\$ -	\$ -
TOTAL EXPENDITURES	\$ 899	\$ 6,221	\$ -	\$ -
ENDING FUND BALANCE	\$ 6,221	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 7,120	\$ 6,221	\$ -	\$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK COUNTY ECONOMIC DEVELOPMENT

The Tillamook County Economic Development fund was established in July 2008 to receive transfer 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.

Requirements:

Personnel

Projected:	\$12,143	Adjunct Instructor
	\$44,301	Director
	\$13,568	Program Assistant

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$22,699

Supplies

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

Projected: \$0

Transfers Out

Contribution to cover cost of PERS debt service.

Projected \$6,904

Repay Short-Term Loan - General Fund

This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.

Projected: \$0

SPECIAL FUND: TILLAMOOK COUNTY ECONOMIC DEVELOPMENT-FUND 235

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4331-00 LOCAL SOURCES	\$ -	\$ -	\$ 101,530	\$ 99,615
TOTAL RESOURCES	\$ -	\$ -	\$ 101,530	\$ 99,615
REQUIREMENTS:				
INSTRUCTION: 235-20-XXXX-XX				
PERSONAL SERVICES				
5060-00 INSTRUCTIONAL PERSONNEL - ADJ	\$ -	\$ -	\$ 10,319	\$ 12,143
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ -	\$ 4,708	\$ 2,249
INSTRUCTIONAL SUPPORT: 235-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ -	\$ 42,511	\$ 44,301
5030-00 SUPPORT STAFF	\$ -	\$ -	\$ 12,149	\$ 13,568
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ -	\$ 24,939	\$ 20,450
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ -	\$ -	\$ 6,904	\$ 6,904
TOTAL EXPENDITURES	\$ -	\$ -	\$ 101,530	\$ 99,615
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ 101,530	\$ 99,615

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
TILLAMOOK EDUCATION CONSORTIUM PERKINS GRANT**

This grant provides federal Perkins funds for the Tillamook Bay Community College Business and Office Technology program. 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:

Resources are provided through a Carl D. Perkins Title II.c. grant passed through Tillamook Education Consortium.

Beginning Working Capital

Projected: \$4,500

Federal Sources

Projected: \$34,293

Requirements:

Personnel

Projected: \$22,829 Administrative Staff

Other Payroll Expense

Estimated costs of associated payroll expenses and employee benefits.

Projected: \$9,865

Travel and meeting expenses

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

Projected: \$500

Non-capital Equipment - Technology

Costs for computers and software which have a useful life exceeding two years and a unit cost greater than \$100 and less than \$5,000.

Projected \$0

Transfers Out

Contribution to cover cost of PERS debt service.

Projected \$1,099

Repay Short-Term Loan - General Fund

This is for repayment of a short term loan from the General Fund that was used to pay grant expenses prior to receiving grant money. The entire loan is covered by an account receivable. This item is required by Oregon Budget Law for cash loans.

Projected: \$4,500

SPECIAL FUND: TILLAMOOK EDUCATION CONSORTIUM PERKINS GRANT-FUND 240

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 5,000	\$ 4,500
FEDERAL SOURCES	\$ 16,118	\$ 18,470	\$ 34,293	\$ 34,293
TOTAL RESOURCES	\$ 16,118	\$ 18,470	\$ 39,293	\$ 38,793
REQUIREMENTS:				
INSTRUCTION: 240-20-XXXX-XX				
MATERIALS AND SERVICES				
6020-00 TRAVEL AND MEETINGS	\$ 830	\$ -	\$ 500	\$ 500
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 12,795	\$ -	\$ -	\$ -
6241-00 NON-CAPITAL EQUIPMENT - SOFTWARE	\$ 2,493	\$ -	\$ -	\$ -
INSTRUCTIONAL SUPPORT: 240-30-XXXX-XX				
PERSONAL SERVICES				
5010-00 ADMINISTRATIVE	\$ -	\$ 13,003	\$ 22,829	\$ 22,829
5080-00 OTHER PAYROLL TAXES	\$ -	\$ 4,628	\$ 9,865	\$ 9,865
OTHER FINANCING USES:				
FUND TRANSFERS OUT	\$ -	\$ 839	\$ 1,099	\$ 1,099
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 5,000	\$ 4,500
TOTAL EXPENDITURES	\$ 16,118	\$ 18,470	\$ 39,293	\$ 38,793
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 16,118	\$ 18,470	\$ 39,293	\$ 38,793

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
OREGON COMMUNITY FOUNDATION GRANT**

This grant provided funding the Nehalem Bay Center evaluation for renovation and for use as a community center.

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: THE OREGON COMMUNITY FOUNDATION GRANT-FUND 241

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 1,180	\$ 1,180	\$ -	\$ -
TOTAL RESOURCES	\$ 1,180	\$ 1,180	\$ -	\$ -
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT:				
MATERIALS AND SERVICES				
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
PLANT OPERATION AND MAINTENANCE:				
MATERIALS AND SERVICES				
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,180	\$ 1,180	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 1,180	\$ 1,180	\$ -	\$ -

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
IWEB CONNECTIONS CONTRACT**

This grant provides curriculum development for Tillamook Education Consortium and Basic Skill courses.

Resources: None are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: IWEB CONNECTIONS CONTRACT-FUND 242

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 5,241	\$ 5,241	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 5,241</u>	<u>\$ 5,241</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS:				
INSTRUCTIONAL SUPPORT: 242-30-XXXX-XX				
PERSONAL SERVICES				
5070-00 HOURLY	\$ -	\$ -	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ -	\$ -	\$ -
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ -	\$ -	\$ -	\$ -
COLLEGE SUPPORT				
MATERIALS AND SERVICES				
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING FUND BALANCE	\$ 5,241	\$ 5,241	\$ -	\$ -
TOTAL REQUIREMENTS	<u>\$ 5,241</u>	<u>\$ 5,241</u>	<u>\$ -</u>	<u>\$ -</u>

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
OREGON HEALTHCARE WORKFORCE PARTNERSHIP**

This grant provides curriculum development for healthcare worker courses.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: OREGON HEALTHCARE WORKFORCE PARTNERSHIPS-FUND 245

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
4120-00 BEGINNING FUND BALANCE	\$ -	\$ -	\$ 19,250	\$ -
FEDERAL SOURCES	\$ 23,871	\$ 25,615	\$ -	\$ -
TOTAL RESOURCES	\$ 23,871	\$ 25,615	\$ 19,250	\$ -
REQUIREMENTS:				
INSTRUCTION: 245-20-XXXX-XX				
MATERIALS AND SERVICES				
6010-00 SUPPLIES	\$ 3,031	\$ 4,313	\$ -	\$ -
6020-00 TRAVEL AND MEETING	\$ -	\$ 275	\$ -	\$ -
6080-00 ADVERTISING	\$ 490	\$ -	\$ -	\$ -
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT	\$ 8,419	\$ 15,702	\$ -	\$ -
CAPITAL OUTLAY				
7100-00 CAPITAL OUTLAY - EQUIPMENT	\$ 11,931	\$ -	\$ -	\$ -
INSTRUCTIONAL SUPPORT: 245-30-XXXX-XX				
PERSONAL SERVICES				
5070-00 HOURLY	\$ -	\$ 4,393	\$ -	\$ -
5080-00 OTHER PAYROLL EXPENSES	\$ -	\$ 432	\$ -	\$ -
MATERIALS AND SERVICES				
6170-00 OTHER CONTRACTED SERVICES	\$ -	\$ 500	\$ -	\$ -
OTHER FINANCING USES:				
SHORT-TERM LOAN REPAYMENT	\$ -	\$ -	\$ 19,250	\$ -
TOTAL EXPENDITURES	\$ 23,871	\$ 25,615	\$ 19,250	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 23,871	\$ 25,615	\$ 19,250	\$ -

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
OREGON FIRST RESPONDER GRANT**

This grant provides funding for First Responder curriculum and courses.

Resources: No new resources are anticipated at this time.

Requirements: None are anticipated at this time.

SPECIAL FUND: OREGON FIRST RESPONDER GRANT-FUND 246

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
STATE SOURCES	\$ 2,769	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 2,769	\$ -	\$ -	\$ -
REQUIREMENTS:				
INSTRUCTION: 246-20-XXXX-XX				
MATERIALS AND SERVICES	\$ 250	\$ -	\$ -	\$ -
6010-00 SUPPLIES	\$ 2,519	\$ -	\$ -	\$ -
6240-00 NON-CAPITAL EQUIPMENT - EQUIPMENT				
TOTAL EXPENDITURES	\$ 2,769	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 2,769	\$ -	\$ -	\$ -

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
SPECIAL FUND
STUDENT ASSISTANCE

The Student Assistance fund was established to provide financial assistance to students with specific needs. Accounts within the fund represent Teen Parent students, New Visions students, students attending Nehalem Bay Center, and General/Other students. 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:

Projected: \$2,975

Requirements:

Student Support Services

Student support services include childcare, tuition, and books for students in various programs as specified by donors. Amounts are disbursed as specific needs are made known to the President or designee.

Projected: \$2,975

SPECIAL FUND: STUDENT ASSISTANCE-FUND 250

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 3,416	\$ 3,276	\$ 3,100	\$ 2,975
OTHER SOURCES	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 3,416	\$ 3,276	\$ 3,100	\$ 2,975
REQUIREMENTS:				
STUDENT SERVICES 250-40-XXXX-XX				
STUDENT SUPPORT SERVICES				
6311-40 GED TESTING	\$ -	\$ -	\$ 300	\$ 300
6311-41 LITERACY STUDENTS	\$ 125	\$ 50	\$ 150	\$ 75
6311-42 OTHER	\$ 15	\$ 10	\$ 2,150	\$ 2,100
6311-43 SCHOLARSHIP	\$ -	\$ -	\$ 500	\$ 500
TOTAL EXPENDITURES	\$ 140	\$ 60	\$ 3,100	\$ 2,975
ENDING FUND BALANCE	\$ 3,276	\$ 3,216	\$ -	\$ -
TOTAL REQUIREMENTS	\$ 3,416	\$ 3,276	\$ 3,100	\$ 2,975

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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:

Projected: \$1,300

Requirements:

Other Contracted Services

Projected: \$1,300

SPECIAL FUND: WORK KEYS MINI GRANT-FUND 251

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 2,376	\$ 2,271	\$ 1,500	\$ 1,300
TOTAL RESOURCES	<u>\$ 2,376</u>	<u>\$ 2,271</u>	<u>\$ 1,500</u>	<u>\$ 1,300</u>
REQUIREMENTS:				
INSTRUCTION: 251-20-XXXX-XX				
MATERIALS AND SERVICES	\$ 105	\$ 452	\$ 1,500	\$ 1,300
6170-00 OTHER CONTRACTED SERVICES				
TOTAL EXPENDITURES	<u>\$ 105</u>	<u>\$ 452</u>	<u>\$ 1,500</u>	<u>\$ 1,300</u>
ENDING FUND BALANCE	\$ 2,271	\$ 1,819	\$ -	\$ -
TOTAL REQUIREMENTS	<u>\$ 2,271</u>	<u>\$ 1,819</u>	<u>\$ -</u>	<u>\$ -</u>

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
 SPECIAL FUND
 BAY CITY RENTAL

<p>Resources:</p> <p><u>Beginning Working Capital</u></p> <p>Amount carried forward for maintenance projects.</p> <p>Projected: \$6,900</p> <p><u>Rental Income</u></p> <p>This includes base rent to provide for current and future building and parking lot repairs. The base rent also covers insurance costs on the building. Additional amounts are included to reimburse the College for grounds maintenance and utility costs.</p> <p>Projected: \$0</p>	<p>Requirements:</p> <p><u>Other Contracted Services</u></p> <p>Costs associated with other services provided on this program.</p> <p>Projected: \$750</p> <p><u>Insurance</u></p> <p>This is for building insurance.</p> <p>Projected: \$600</p> <p><u>Utilities</u></p> <p>This covers electrical, area lighting, garbage collection, water and sewer charges and City of Bay City street maintenance.</p> <p>Projected: \$1,250</p>
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SPECIAL FUND: BAY CITY RENTAL-260

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ 13,353	\$ 12,405	\$ 9,500	\$ 6,900
OTHER SOURCES	\$ 1,180	-	-	-
TOTAL RESOURCES	\$ 14,533	\$ 12,405	\$ 9,500	\$ 6,900
REQUIREMENTS:				
PLANT OPERATION AND MAINTENANCE: 260-60-XXXX-XX				
MATERIALS AND SERVICES				
6170-00	\$ -	\$ 655	\$ 750	\$ 750
6180-00	\$ 509	\$ 518	\$ 600	\$ 600
6220-00	\$ 1,619	\$ 1,455	\$ 1,250	\$ 1,250
TOTAL EXPENDITURES	\$ 2,128	\$ 2,628	\$ 2,600	\$ 2,600
ENDING FUND BALANCE	\$ 12,405	\$ 9,777	\$ 6,900	\$ 4,300
TOTAL REQUIREMENTS	\$ 14,533	\$ 12,405	\$ 9,500	\$ 6,900

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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. General Fund transfers, timber revenue, proceeds from surplus property sales are the primary revenue sources.

Resources:

Beginning Working Capital

Projected: \$0

Interest Income

Projected: \$15,000

Transfer In

Projected: \$1,000,000

Requirements:

Materials and Services

Projected: \$0

Reserves

This balance is reserved for future expenditures.

Projected: \$1,015,000

SPECIAL FUND: CAPITAL DEPRECIATION AND MAINTENANCE - FUND 290

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES				
4700-00 INTEREST INCOME	\$ -	\$ -	\$ -	15,000
OTHER FINANCING SOURCES				
4950-00 TRANSFERS IN FROM CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	1,000,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	1,015,000
REQUIREMENTS:				
OTHER FINANCING USES:				
8510-00 TRANSFERS OUT TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ -	\$ -	\$ -	1,015,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	1,015,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	1,015,000

**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
STRATEGIC INITIATIVES FUND**

This fund was established for the purpose of funding College growth through strategic initiatives and accreditation standards. General Fund transfers, timber revenue, proceeds from surplus property sales, and donations are the primary revenue sources.

Resources:

Beginning Working Capital

Projected: \$0

Interest Income

Projected: \$12,500

Income from Sale of Property

Projected: \$1,000,000

Transfer In

Projected: \$246,525

Requirements:

Transfers Out to the General Fund

Projected: \$0

Reserves

This balance is reserved for future expenditures.

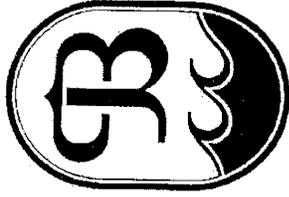
Projected: \$1,259,025

SPECIAL FUND: STRATEGIC INITIATIVES - FUND 295

ACCOUNT DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ADOPTED 2008-2009	PROPOSED 2009-2010
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES				
4700-00 INTEREST INCOME	\$ -	\$ -	\$ -	12,500
4775-00 INCOME ON SALE OF PROPERTY	\$ -	\$ -	\$ -	1,000,000
OTHER FINANCING SOURCES				
4910-00 TRANSFERS IN FROM GENERAL FUND	\$ -	\$ -	\$ -	100,000
4950-00 TRANSFERS IN FROM CAPITAL PROJECTS FUND	\$ -	\$ -	\$ -	146,525
TOTAL RESOURCES	\$ -	\$ -	\$ -	1,259,025
REQUIREMENTS:				
OTHER FINANCING USES:				
8510-00 TRANSFERS OUT TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ -	\$ -	\$ -	1,259,025
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	1,259,025
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	1,259,025

FINANCIAL AID FUND

Tillamook Bay
COMMUNITY COLLEGE



TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
FINANCIAL AID FUND
FINANCIAL AID SUMMARY

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.

This page is provided for summary comparative historical information.

Tillamook Bay Community College

FINANCIAL AID FUND SUMMARY

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES	\$ -	\$ -	\$ -	\$ 81,700
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 150,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 231,700
REQUIREMENTS				
FINANCIAL AID				
MATERIALS AND SERVICES				
TUITION DISCOUNTS & WAIVERS	\$ -	\$ -	\$ -	\$ 20,000
SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 191,700
WORK STUDY	\$ -	\$ -	\$ -	\$ 20,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 231,700
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 231,700

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
FINANCIAL AID FUND
INSTITUTIONAL AID

This account is solely funded by General Fund transfers and is used to account for institutional aid given to students in the form of scholarships, tuition discounts, waivers and College-funded work study.

Resources:

Beginning Fund Balance

Projected: \$0

Transfer In

Projected: \$150,000

Requirements:

Tuition Discounts & Waivers

TBCC certificates granted to students who have passed their GED and other tuition waivers included those for employees and their dependents are recorded here.

Projected: \$20,000

Scholarships

Tuition for recipients of TBCC scholarships for the 2009-2010 academic year.

Projected: \$110,000

Work Study

Includes payment to Portland Community College for students who are on work study financial aid and for TBCC institutional work study.

Projected: \$20,000

Other

Miscellaneous financial aid costs.

Projected: \$0

FINANCIAL AID FUND: INSTITUTIONAL AID

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Financial Aid Fund				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
FUND TRANSFERS IN	\$ -	\$ -	\$ -	\$ 150,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 150,000
REQUIREMENTS				
Financial Aid Fund				
FINANCIAL AID				
MATERIALS AND SERVICES				
7510-00 TUITION DISCOUNTS & WAIVERS	\$ -	\$ -	\$ -	\$ 20,000
7520-00 SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 110,000
7530-00 WORK STUDY	\$ -	\$ -	\$ -	\$ 20,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 150,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 150,000

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
FINANCIAL AID FUND
MILLER FOUNDATION GRANT

Tillamook Bay Community College was granted funds from the Miller Foundation Scholarships Program to help committed students benefit from educational offerings at the College.

Resources:

Beginning Fund Balance

Projected: \$0

Other Sources

Projected: \$50,000

Requirements:

Scholarships

This includes the cost of scholarships awarded to TBCC students using criteria established by the donor.

Projected: \$50,000

Other Expenses

Miscellaneous program expenses related to disbursement of scholarships and awards.

Projected: \$0

FINANCIAL AID FUND: MILLER FOUNDATION GRANT

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Financial Aid Fund				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES	\$ -	\$ -	\$ -	\$ 50,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 50,000
REQUIREMENTS				
Financial Aid Fund				
FINANCIAL AID				
MATERIALS AND SERVICES				
7520-00 SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 50,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 50,000

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
FINANCIAL AID FUND
OREGON COMMUNITY FOUNDATION GRANT

Tillamook Bay Community College was granted funds from the Oregon Community Foundation Grant for scholarships as a stimulus and strategy to improve literacy and emphasize skill development.

Resources:

Beginning Fund Balance

Projected: \$0

Other Sources

Projected: \$25,000

Requirements:

Scholarships

This includes the cost of scholarships awarded to TBCC students using criteria established by the donor.

Projected: \$25,000

Other Expenses

Miscellaneous program expenses related to disbursement of scholarships and awards.

Projected: \$0

FINANCIAL AID FUND: OREGON COMMUNITY FOUNDATION GRANT

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Financial Aid Fund				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES	\$ -	\$ -	\$ -	\$ 25,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 25,000
REQUIREMENTS				
Financial Aid Fund				
FINANCIAL AID				
MATERIALS AND SERVICES				
7520-00 SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 25,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 25,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 25,000

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
FINANCIAL AID FUND
TBCC FOUNDATION

This fund summarizes TBCC Foundation endowments and, scholarships awarded through the College.

Resources:

Beginning Fund Balance

Projected: \$0

Other Sources

Projected: \$6,700

Requirements:

Scholarships

This includes the cost of scholarships awarded to TBCC students using criteria established by the donor.

Projected: \$6,700

Other Expenses

Miscellaneous program expenses related to disbursement of scholarships and awards.

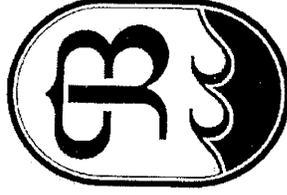
Projected: \$0

FINANCIAL AID FUND: TBCC FOUNDATION

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
Financial Aid Fund				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES	\$ -	\$ -	\$ -	\$ 6,700
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 6,700
REQUIREMENTS				
Financial Aid Fund				
FINANCIAL AID				
MATERIALS AND SERVICES				
7520-00 SCHOLARSHIPS	\$ -	\$ -	\$ -	\$ 6,700
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 6,700
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ 6,700

DEBT SERVICE FUND

Tillamook Bay
COMMUNITY COLLEGE



**TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 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 general long-term liabilities.

This page is provided for summary comparative historical information.

Tillamook Bay Community College

DEBT SERVICE FUND SUMMARY

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCE				
LOCAL SOURCES	\$ 20,304	\$ 5,601	\$ 81,000	\$ 21,575
OTHER SOURCES	\$ -	\$ 598,961	\$ 500,838	\$ 600,238
OTHER FINANCING SOURCES	\$ 2,829	\$ 15,329	\$ 14,000	\$ 5,000
	\$ 89,891	\$ 90,000	\$ 90,000	\$ 100,000
TOTAL RESOURCES	\$ 113,024	\$ 709,891	\$ 685,838	\$ 726,813
REQUIREMENTS:				
COLLEGE SUPPORT	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
DEBT SERVICE	\$ 105,823	\$ 624,212	\$ 662,501	\$ 695,069
TOTAL EXPENDITURES	\$ 107,423	\$ 625,812	\$ 664,101	\$ 696,669
ENDING FUND BALANCE	\$ 5,601	\$ 84,079	\$ 21,737	\$ 30,144
TOTAL REQUIREMENTS	\$ 113,024	\$ 709,891	\$ 685,838	\$ 726,813

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
DEBT SERVICE FUND
PERS PENSION BONDS

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:

Beginning Working Capital

Projected: \$20,175

Interest Income

Projected: \$1,000

Transfers from Other Funds

Projected: \$100,000

Requirements:

Banking Costs

Projected: \$1,600

Debt Service

Principal

Projected: \$10,000

Interest

Projected: \$79,431

Ending Fund Balance

Projected: \$30,144

Tillamook Bay Community College

DEBT SERVICE FUND

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCE				
PERS Pension Bond Fund 410-15-XXXX-XX	\$ 20,304	\$ 5,601	\$ 16,000	\$ 20,175
OTHER SOURCES				
4700-00 INTEREST INCOME	\$ 2,829	\$ 1,523	\$ 2,000	\$ 1,000
PERS Pension Bond Fund 410-19-XXXX-XX				
OTHER FINANCING SOURCES				
4910-00 TRANSFERS FROM OTHER FUNDS	\$ 89,891	\$ 90,000	\$ 90,000	\$ 100,000
TOTAL RESOURCES	\$ 113,024	\$ 97,124	\$ 108,000	\$ 121,175
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
PERS Pension Bond Fund 410-75-XXXX-XX				
DEBT SERVICE				
8010-00 PRINCIPAL	\$ 25,000	\$ -	\$ 5,000	\$ 10,000
8015-00 INTEREST	\$ 80,823	\$ 79,663	\$ 79,663	\$ 79,431
TOTAL EXPENDITURES	\$ 107,423	\$ 81,263	\$ 86,263	\$ 91,031
ENDING FUND BALANCE	\$ 5,601	\$ 15,861	\$ 21,737	\$ 30,144
TOTAL REQUIREMENTS	\$ 113,024	\$ 97,124	\$ 108,000	\$ 121,175

TILLAMOOK BAY COMMUNITY COLLEGE 2009-2010 BUDGET NARRATIVE
DEBT SERVICE FUND
GENERAL OBLIGATION BONDS

The General Obligation Bonds Fund was established to receive bond proceeds and payoff of 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:

Beginning Working Capital

Projected: \$1,400

Local Sources – Current Taxes

Projected: \$599,238

Local Sources – Prior Year Taxes

Projected: \$1,000

Interest Income

Projected: \$4,000

Requirements:

Debt Service - Principal

Projected: \$215,000

Debt Service - Interest

Projected: \$390,638

Tillamook Bay Community College

DEBT SERVICE FUND

ACCOUNT DESCRIPTION	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ADOPTED	2009-2010 PROPOSED
RESOURCES:				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 65,000	\$ 1,400
General Obligation Bonds Fund 420-05-XXXX-XX				
LOCAL SOURCES	\$ -	\$ 598,961	\$ 499,838	\$ 599,238
CURRENT TAXES				
PRIOR YEAR TAXES	\$ -	\$ -	\$ 1,000	\$ 1,000
General Obligation Bonds Fund 420-15-XXXX-XX				
OTHER SOURCES	\$ -	\$ 13,806	\$ 12,000	\$ 4,000
INTEREST INCOME				
TOTAL RESOURCES	\$ -	\$ 612,767	\$ 577,838	\$ 605,638
REQUIREMENTS:				
General Obligation Bonds Fund 420-75-XXXX-XX				
DEBT SERVICE	\$ -	\$ 250,000	\$ 180,000	\$ 215,000
PRINCIPAL				
INTEREST	\$ -	\$ 294,549	\$ 397,838	\$ 390,638
TOTAL EXPENDITURES	\$ -	\$ 544,549	\$ 577,838	\$ 605,638
ENDING FUND BALANCE	\$ -	\$ 68,218	\$ -	\$ -
TOTAL REQUIREMENTS	\$ -	\$ 612,767	\$ 577,838	\$ 605,638