

# Adopted Budget

Fiscal Year 2017-2018



Change your mind. Change your life.



**Tillamook Community College  
2017-2018 Budget Committee**

Mary Jones	Christi Clark
Pam Zweifel	Van Moe
Kathy Gervasi	Justin Aufdermauer
Billy Schreiber	Steve Vanderhoef
Danell Boggs	Christian Weber
Deborah Lincoln	Tamra Gammon
Mary Faith Bell	Angela Warren

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## Vision

Tillamook Bay Community College is a local leader in educational excellence and innovation, community advancement, and economic success.

## Mission

Tillamook Bay Community College creates bridges to opportunity by providing quality education that serves the needs of our diverse community.

## Values

Tillamook Bay Community College values and promotes student success through academic excellence and resourceful teamwork in an environment that is personal and friendly.

### STUDENT SUCCESS

TBCC values being keenly receptive and intentionally responsive to students and fully supports achievement of their goals.

### ACADEMIC EXCELLENCE

TBCC values rigorous, relevant education and training for students and the community.

### RESOURCEFUL TEAMWORK

TBCC values collaboration, effective communication, and the wise use of resources to accomplish our mission.

### PERSONAL & FRIENDLY ENVIRONMENT

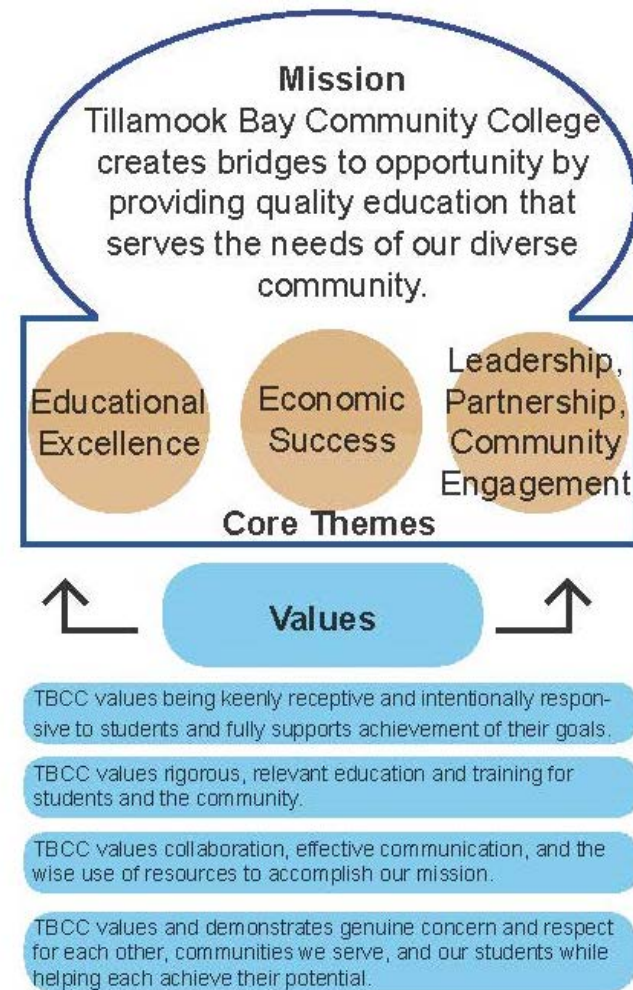
TBCC values and demonstrates genuine concern and respect for each other, communities we serve, and our students while helping each achieve their potential.

## Core Themes

Educational Excellence

Economic Success

Leadership, Partnership and Community Engagement



## TBCC's Six Strategic Goals

- ❖ **GOAL I:** TBCC exhibits year-to-year increases in total student enrollment and full-time student equivalent numbers (FTE) as it enhances its reputation as a small, personal, and technology-advanced learning environment focused on academic excellence.
- ❖ **GOAL II:** TBCC supports students needing pre-collegiate learning and reduces barriers to their achievement of educational goals.
- ❖ **GOAL II:** TBCC forms and fosters industry, community, and educational partnerships and responds to community needs with the further development of Career Technical trainings and programs that create opportunities for economic growth and success.
- ❖ **GOAL IV:** TBCC exhibits increased student retention and continuous growth in student completion of certificates, degrees and personal educational goals.
- ❖ **GOAL V:** TBCC employs technology-based solutions in conjunction with highly effective interactive learning to assist students and employees in tracking the improving educational processes, assessments and outcomes.
- ❖ **GOAL VI:** TBCC's technical infrastructure and services support the implementation and growth of technology-based operations, online classes, and support services in all operational areas of the college.





## **GENERAL INFORMATION**

## **TBCC's Institutional Overview**

### **Introduction**

TBCC is the provider for post-secondary education in Tillamook County. The College provides degrees and certificates. The College offers transfer college credit, Career Technical Education, Workforce Training, continuing education and non-credit courses, adult basic skills, English as a Second Language and GED preparation courses. In 2013/2014 TBCC celebrated independent accreditation through the Northwest Commission on Colleges and Universities (NWCCU). Prior to that time, TBCC contracted for accreditation through Portland Community College (PCC).

### **The Region We Serve**

TBCC serves the area of Tillamook County on the northwest coast of Oregon, with a total population of 25,375 in 2013 (PSU Population Research Center). While the majority of the county population resides in unincorporated areas, the college is located in the County Seat city of Tillamook, which has a total 2013 population of 4,885, and is situated at the southeast end of Tillamook Bay on the Pacific Ocean. The city is in a relatively remote area, located 74 miles west of Portland, Oregon, with the Coast Mountain Range lying between. There are six other incorporated cities in the county.

Tillamook County's population is nearly evenly split in gender, with 50.4% of its population represented by males, and 49.6% female (US Census). While this mirrors the average for the state of Oregon, Tillamook County actually differs significantly in other characteristics from the rest of the state, on average. The county has a low population density of 23 persons per square mile, compared to the average of 40 for the rest of the state. Seventeen percent of its population is below the poverty level, with per capita and median household income levels below the state average. While 88% of its population over the age of 25 are high school graduates, only 20% possess a bachelor's degree, compared to the state average of 30%. In terms of ethnic representation, 85.5% of the population identify themselves as White alone. Hispanic and Latino representation is the largest minority, represented by 10% of the population (US Census). The percentage of Hispanic and Latino population below the poverty level was 40% in 2009, compared to 13% of White non-Hispanic residents (retrieved from city- data.com, August 21, 2014). Primary employment opportunities in the County are evenly distributed between education, health and social services, retail rated, and manufacturing. However, agriculture, forestry, fishing and hunting are significant occupational sources as well, with the dairy industry being a large influence.

As the higher education lifeline to the region, TBCC enrolled approximately 1989 students with a full-time equivalency of approximately 397.5 students in the 2015-16 academic year. This was a decline from the previous year. Approximately Forty percent of annual FTE are earned in Lower Division coursework, with approximately 16 % in Career and Technical Education (preparatory and supplemental), and 16% in Developmental Education (ABE, ESOL, GED, and Postsecondary Remedial) and 28% in Community Education. In 2017/2018 The College will be offering 9 degree programs and 12 certificates align with industry needs. These programs have guarantee maps so that all students can count on their classes. The college also offers skills development and community/continuing education programs. Strong partnerships continue with Oregon State University and other four-year institutions in the state, providing students with transfer and articulation options that enhance the opportunity for them to achieve their goals.

**Governance**

TBCC is governed by a seven member locally elected Board of Education which meets on a monthly basis. The current president is Dr. Connie Green and the vice president is Dr. Ross Tomlin.

The college has a shared governance mode. College Council is the approval body with faculty and staff committees. College Council consists of Connie Green, Ross Tomlin, David Darnall, Holly Kraus, Darryl Spitzer, Marlen Davis, Tami Schild, Michael Weissenfluh and John Sandusky.

The college has a Leadership Team, comprised of the Chief Academic Officer; Director of Student Services; the Chief Finance Officer, the Director of Facilities, Safety and Human Resources, the Director of Information Technology; the Title III Project Director; the Director of Development and College Advancement; the Faculty Senate President; the College Vice President; and the College President, meets twice monthly or more often as needed to discuss complex college issues, options, and directions. Its main charge is to lead the College on College-wide issues and review and recommend budget priorities. The team also identifies institutional challenges that may need to be addressed.

**Planning for the Future**

College Council and the TBCC Board approved a Strategic Framework that provides guidance for college operations over the 2015-20 period. The Strategic Framework for 2020 sets a course that TBCC staff and faculty will work on together to guide the college. This strategic framework maintains Tillamook Bay Community College's continuing commitment to our comprehensive mission that is focused on student success in educational excellence that in transfer education, career and technical education, developmental education, or lifelong learning. It is the commitment to the community that TBCC is their college and their access portal to the education and training they need to meet their career goals.

The strategic framework is, and will continue to be, a process to assist all of us at TBCC to stay focused with our energy, talents and use of resources. It is our navigational tool to guide us to our future.

**Partnerships**

Being small and personal are assets that TBCC brings to the community. The strengths of TBCC are built on this small, personal learning environment as well as on the community partnerships that helps the college leverage resources. TBCC has community partners for each of the Career Technical degree programs. TBCC partners with each of the three high schools and is working with them to create career and college going opportunities for all Juniors and Seniors. TBCC has invested in shared space at each high school. To cement the cooperation and coordination to our collective goals, the boards from the three school districts meet with the College Board yearly to ensure bridges and options for students.

**Accreditation**

TBCC is accredited by the Northwest Commission on Colleges and Universities. The Commission is an institutional accrediting body recognized by the Council for Higher Education Accreditation and the U.S. Department of Education. Related regional accreditation documents are on reserve in the college library. Individual TBCC programs are evaluated for quality by numerous vocational and professional accrediting associations.



## **Degrees and Certificates**

TBCC offers a variety of certificates and degrees that can help lead to family wage jobs and advancement in a variety of fields. Certificates take less credit hours to complete and the hours to complete vary depending on the level of training required in the individual program. Associate degrees can be completed in 2-years in most cases if a student attends college on a full-time basis of 15 credit hours or more per term.

### **Transfer & General Studies Degrees**

*Intended for students who want to transfer to a 4-year college or university*

*and earn a Bachelor's degree.*

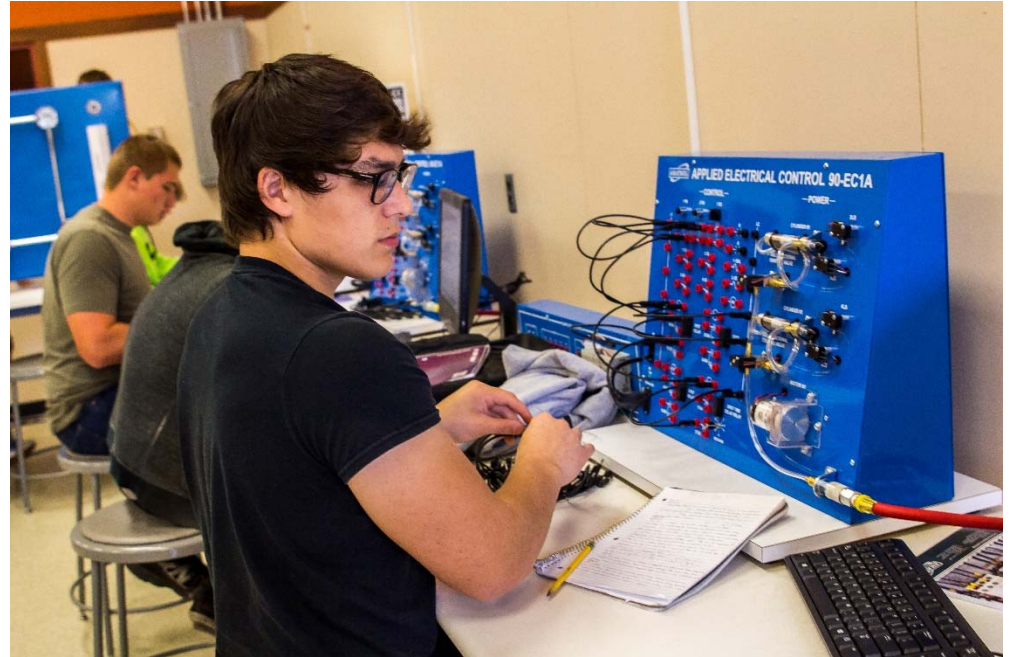
- Associate of General Studies
- Associate of Science
- Associate of Arts Oregon Transfer
- Oregon Transfer Module (1 year)
- Associate of Science Oregon Transfer in Business

### **Associate of Applied Science (AAS) Degrees**

*Intended for students who want to earn a college degree and gain technical skills in a specific area.*

*AAS degrees are offered in the following areas:*

- Agriculture and Natural Resources
- Business Administration (online)
- Criminal Justice and Public Safety
- Criminal Justice and Public Safety – Law Enforcement
- Manufacturing and Industrial Technology



### **Career Technical & Career Pathway Certificates**

*Certificates are shorter than two-year degrees and help you get skills for jobs that are generally at the entry level. Below is a list of certificates available through TBCC.*

### **Business Administration Certificates**

- *Accounting Clerk: 47 Credits*
- *Entry-Level Accounting Clerk: 14 Credits*
- *Basic Computer Literacy: 13 Credits*

### **Criminal Justice and Public Safety Certificates**

- Corrections Technician: 16 Credits
- Corrections Professional: 25 Credits
- Emergency Medical Services: 17 Credits
- Law Enforcement Specialist: 27 Credits

### **Manufacturing and Industrial Technology Certificates**

- Certified Production Technician: 16 Credits
- Manufacturing Technician (4 certificates)  
with specialization in:
  - Welding: 31 Credits
  - Machining: 29 Credits
  - Millwright: 33 Credits
- Electrical: 29 Credits

## Board of Education

Seven elected, unpaid Board members have primary authority to establish policies governing the operation of the college and to adopt its budget.

**Deborah Lincoln**, Retired State Employment Director, Neskowin  
Term expires June 2017  
Zone 6: At Large

**Pam Zweifel**, Owner at Zweifel Farms Eggs, Tillamook  
Term expires June 2017  
Zone 2: Fairview, Netarts, Oceanside, South Prairie, and Westside

**Mary Faith Bell**, Communications Director at Tillamook Regional Medical Center, Beaver  
Term expires June 2017  
Zone 7: At Large

**Billy Schreiber**, Retired Fisheries Industry  
Term expires June 2017  
Zone 4: Bay City, Garibaldi, Kilchis, Maple Leaf, and Foley

**Mary Jones**, Co-founder & President, Pelican Brewing Co., Pacific City  
Term expires June 2017  
Zone 1: Beaver, Carnahan, Cloverdale, Hebo, Neskowin, Pacific City, and Union

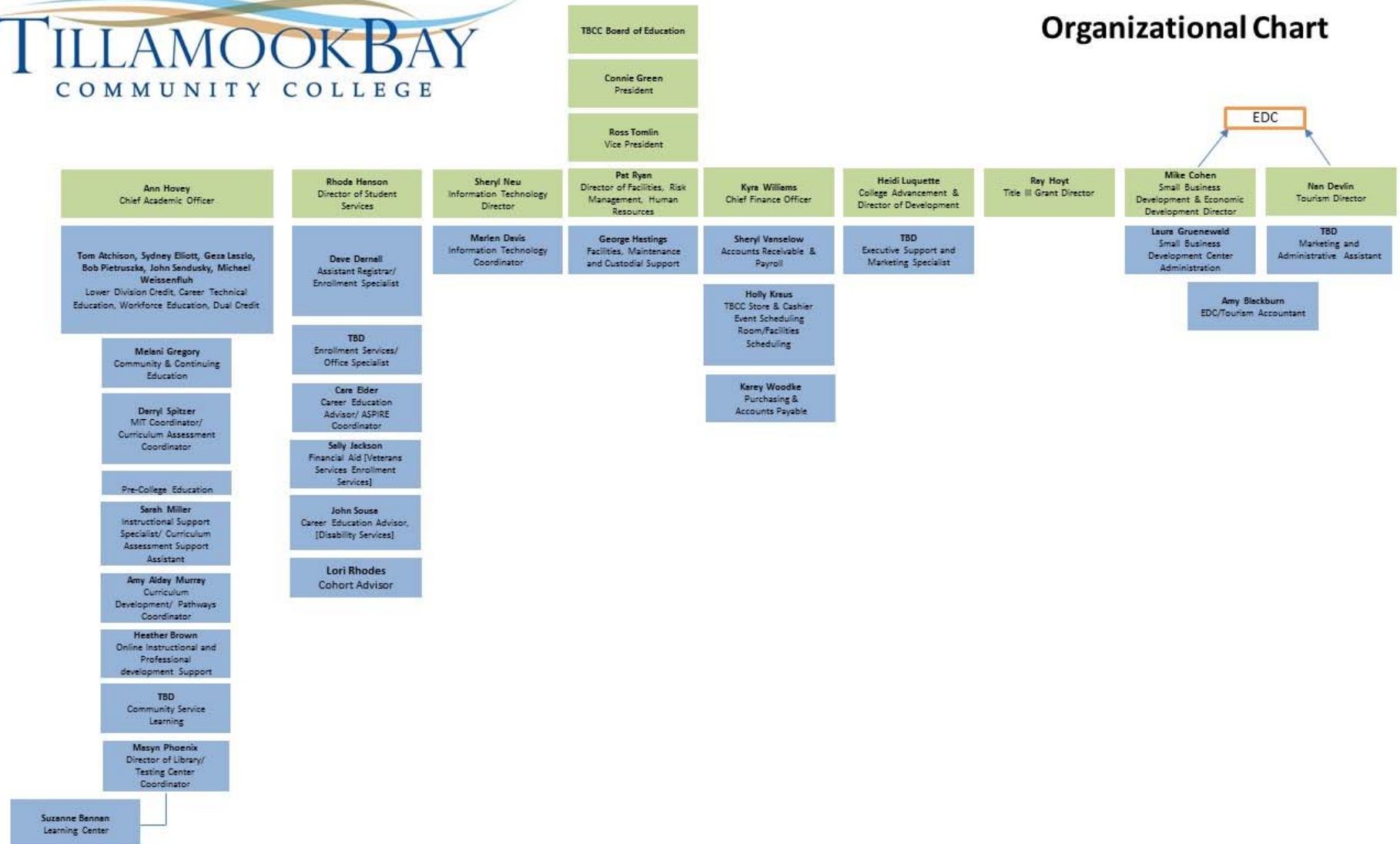
**Kathy Gervasi**, Retired Elementary School Principal, Tillamook  
Term expires June 2017  
Zone 3: City of Tillamook (precincts 1-6), Eastside, and Trask

**Danell Boggs**, Counselor, Rockaway Beach  
Term expires June 2019  
Zone 5: Nehalem, Pine Grove, Rockaway Beach, Wheeler, and Manzanita



*Deborah Lincoln, Mary Jones, Pam Zweifel, Billy Schreiber, Kathy Gervasi (Not pictured Danell Boggs, & Mary Faith Bell)*





## **TBCC's Policy Statement on Affirmative Action and Equal Employment**

Students, their families, employees and potential employees of the Tillamook Bay Community College District are hereby notified that Tillamook Bay Oregon Community College does not discriminate on the basis of race, color, gender, sexual orientation, marital status, religion, national origin, age, disability status, or protected veterans in employment, education, or activities as set forth in compliance with federal and state statutes and regulations. Any persons having inquiries concerning TBCC's compliance with Title II, Title IV, Title VI, Title IX and/or Section 504 may contact Pat Ryan, Director of Facilities, Human Resources, Safety, 4301 Third Street, Room 122, Tillamook, Oregon, Phone (503) 842-8222, ext. 1020 or TDD (503) 842-2467.

Title II Coordinator, Pat Ryan, Director - Facilities, Human Resources, Safety, 4301 Third Street, Tillamook, Oregon, Room 122, Phone (503) 842-8222, ext. 1020

Title IX Coordinator, Pat Ryan, Director - Facilities, Human Resources, Safety, 4301 Third Street, Tillamook, Oregon, Room 122, Phone (503) 842-8222, ext. 1020

Section 504 Coordinator, Rhoda Hanson, Director of Student Services, 4301 Third Street, Tillamook, Oregon, Room 116, Phone (503) 842-8222, ext. 1110

### **Equal Opportunity**

Tillamook Bay Community College Service District subscribes to the terms of Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d et seq., Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et seq., and Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C 794, as well as laws of the State of Oregon pertaining to affirmative action. Equal employment opportunity and treatment shall be provided in hiring, retention, transfer, promotion, and training of all employees, regardless of age, disability, national origin, race, color, religion, marital status, sexual orientation, or sex. Equal opportunity in hiring and advancement considerations will be based on positive organization needs, and the individual's qualifications for and/or performance of specific duties.

Continuous effort will be devoted to the improvement of human relationships and to elimination of conditions from which discrimination results. For additional information on TBCC's commitments to safety and equality please visit the consumer information section of this catalog.



## **Organizational Units**

### **Academic Services**

Academic Services provides leadership for all areas related to instruction. This includes transfer education to Career technical programs to dual credit, community and continuing education, and developmental education. Academic Services also oversees the TBCC library and learning resources.

### **Student Services**

Student Services is responsible for enrollment services, Financial Aid, Veteran's services, disability services, student records, graduation, advising, transition and transfer connections.

### **College Support**

College Support is comprised of the Information Technology Director, Chief Finance Officer, the Director of Facilities, Safety and Human Resources, the Director of the Foundation and College Advancement, and the Title III Grant Director. Each department provides direction, support, and oversight for its own specific duties, some of which include IT systems and management; maintenance of the website; facilities sharing; accounts receivable, payroll, the TBCC store and cashier; the TBCC Foundation; marketing and college promotions; faculty and staff training; and LEAN team coordination. See the Organizational chart for a complete and comprehensive list of each department's responsibilities.

### **Plant Operations**

Plant operations are the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities and property insurance.

## Budget Structure and Functions

### Basis of Budgeting

For the budget document, Oregon Budget Law requires that a modified accrual basis of accounting is used, which determines when and how transactions or events are recognized. “Revenues are reported when earned, expenditures are reported when the liability is incurred and taxes are accounted for on a cash basis, i.e. when received. The result is that carryovers of financial obligations from year-to-year are precluded and projections of anticipated revenue are not inflated”.

The college budgets all college funds required to be budgeted, the General Fund and all Auxiliary Funds, in accordance with Oregon Local Budget Law on a Non-GAAP (Generally Accepted Accounting Principles) budgetary basis, whereas GAAP provide the structure for the basis of accounting used for financial statement reporting. The differences between GAAP and the budgetary basis of accounting generally concern timing of recognition of revenues and expenditures. Thus, there are no differences between fund structure in the financial statements and the budget document.

The basic financial statements and budget document present the college exclusive of Tillamook Bay Community College Foundation data. The Foundation, a legally separate tax-exempt entity, is not reported as a component unit in the basic financial statements at this time. As the Foundation continues to grow, it will be reported when it meets materiality requirements.

Under GAAP, basic financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the years in which they are levied. Grants and other similar types of revenue are recognized as soon as all eligibility requirements imposed by the grantor have been met.

Material timing differences in expenditures between GAAP and the budgetary basis of accounting include capital expenditures, which under GAAP are allocated to depreciation expense over a specified period of time. In the budget document, capital expenditures are assigned in full to operations expense. With respect to debt service, payments to principal reduce the liability on the financial statements while interest payments are expensed. Under the budgetary basis of accounting, both principal and interest are expensed to operations within the fiscal year.

## **Funds**

TBCC's budget is separated into the following funds, appropriated by the Board of Education. Each fund is independently budgeted, operated and accounted for. The college's primary budgeting and operation funds are the General Fund and the Special Revenue Fund.

### **General Fund**

Includes activities directly associated with activities related to the college's basic educational objectives

### **Special Revenue Fund**

Used to account for specific programs where monies are administratively or legally restricted. Activities recorded in this fund generate revenue primarily through specifically assessed tuition and fees or through other revenue-generating activities

### **Debt Service Fund**

Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest

### **Capital Project Fund**

Used for the acquisition of land, new construction, major remodeling projects and major equipment purchases

### **Financial Aid Fund**

Used for the provision of grants, stipends and other aid to enrolled students

### **Enterprise Fund**

Includes activities that furnish goods or services to students, staff or the public for which charges or fees are assessed that are directly related to the cost of the good or service provided

### **Agency Fund**

Accounts for revenue sources that belong to student groups or when the college is acting as fiscal agent for another entity

## **Revenue Sources**

### **Intergovernmental**

Also known as total public resources, intergovernmental resources include TBCC's allocation of community college funding from the State of Oregon, resources from various unrestricted federal, state and local contracts and local property tax revenue. State community college funding resources are determined by the state legislature's funding distribution formula and are calculated on a biennial basis. Federal, state and local unrestricted resources are budgeted using statistical trend analysis. Property tax revenue is determined by annual property tax levy and is budgeted using estimates provided by the state and through historical trend analysis.

### **Tuition**

Credit tuition is generated by assessing students' per credit-hour rates. The tuition is set by the TBCC Board each year. Non-credit tuition is generated by charging varying rates per course, based on course costs and market forces. Tuition resources are budgeted taking into consideration enrollment projections.

### **Instructional Fees**

Instructional fees are generated by assessing students for course-related expenses such as art supplies. All instructional fees are administratively restricted resources that are tied specifically to instructional expenditures and are not available for general allocation.

### **Interest Income**

Interest income is derived from investment of operating capital in excess of daily requirements.

### **Fees (Non-Instructional)**

Non-instructional fees are generated by assessing students for non-instructional expenses such as student services fees and technology fees. Individual fee amounts are approved by the Board of Education and budgeted based on enrollment projections and historical trend analysis.

### **Sale of Goods and Services**

Sales of Goods and Services are generated primarily through the college's Enterprise activities.

### **Other Resources**

These include resources from various activities such as finance charges, insurance proceeds, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts. Budgeting is based on historical trend analysis.

## **Expense Functions**

### **Instruction**

Expenditures are for all activities that are part of the college's instructional programs, including expenditures for departmental administrators and their support

### **Instructional Support**

Expenditures are for activities carried out primarily to provide support services that are an integral part of the college's instructional programs. This category includes the media and technology employed by these programs for the retention, preservation and display of materials as well as the administrative support operations that function within the various instructional units. It also includes expenditures for chief instructional officers and their support where their primary assignment is administration.

### **Student Services**

Expenditures are for admissions, registration, recordkeeping and other activities when the primary purpose is to contribute to students' well-being and development outside the context of their formal instructional program

### **College Support**

Expenditures are for activities whose primary purpose is to provide operational support for the ongoing operation of the college, excluding physical plant operations. Expenses include executive management, fiscal operations, administrative and logistical services and community relations.

### **Plant Operations and Maintenance**

Expenditures are for the operation and maintenance of the physical plant. It includes services related to campus grounds and facilities, utilities and property insurance

### **Plant Additions**

Expenditures are for land, land improvement, buildings and major remodeling or renovation that is not a part of normal plant operation and maintenance

### **Financial Aid**

Expenditures are for loans, grants and trainee stipends to enrolled students. Student fee remissions are also included in this expense function

### **Contingency**

A budget account (not for expenditures) to provide for contingencies and unanticipated items or to hold funds for future distribution This function may also be used to provide expenditure authority for obligations created but not expended in previous years.



## **Expenditure Categories**

### **Personnel Services**

Personnel Services expenditures include all full-time and part-time payroll plus Other Payroll Expenses (OPE). Payroll is budgeted using actual position lists. OPE rates are budgeted using benefits cost projections, including amounts for various employment-related taxes, health and life insurance premiums, retirement fund contributions, employee wellness programs and other direct employee benefits.

### **Materials & Services**

Materials & Services expenditures include items such as office support supplies for instructional and operations departments, non-capitalized equipment, travel and maintenance.

### **Capital Outlay**

Capital Outlay expenditures include all equipment purchases with a single item cost in excess of \$5,000 and with a useful life exceeding two years.

### **Transfers Out**

Interfund transfers-out resource funding of specific amounts to another fund for an identified purpose. The majority of transfers out occur in the General Fund and include items such as transfers to the Financial Aid Fund to cover institutional scholarships and institutional match obligations and transfers to the Debt Service Fund for repayment of PERS bonds.

### **Debt Service**

Debt Service includes amounts transferred out to the Debt Service Fund to cover current payment of long-term debt obligations entered into by the college.

### **Contingency**

Contingency is a budget account used to provide for unanticipated items or to hold funds for future distribution. This category may also be used to provide expenditure authority for obligations created but not expended in previous years.

## Budget Development Process

In the budget development process outlined below, Tillamook Bay Community College follows Oregon Local Budget Law. In addition to providing a financial plan for fiscal year revenues and expenses, TBCC's Budget document outlines programs and initiatives and implements controls on spending authority. The budget development process is designed to encourage citizen input and public opinion about college programs and fiscal policies.

### I Establish a Budget Committee

The Budget Committee consists of the seven members of the Board of Education plus seven citizens at large. Each board member appoints one citizen to the committee for a term of three years. Terms are staggered so that about one third of the appointed terms end each year.

### II Appoint a Budget Officer

The Chief Finance Officer, TBCC's CFO, is appointed by the Board of Education

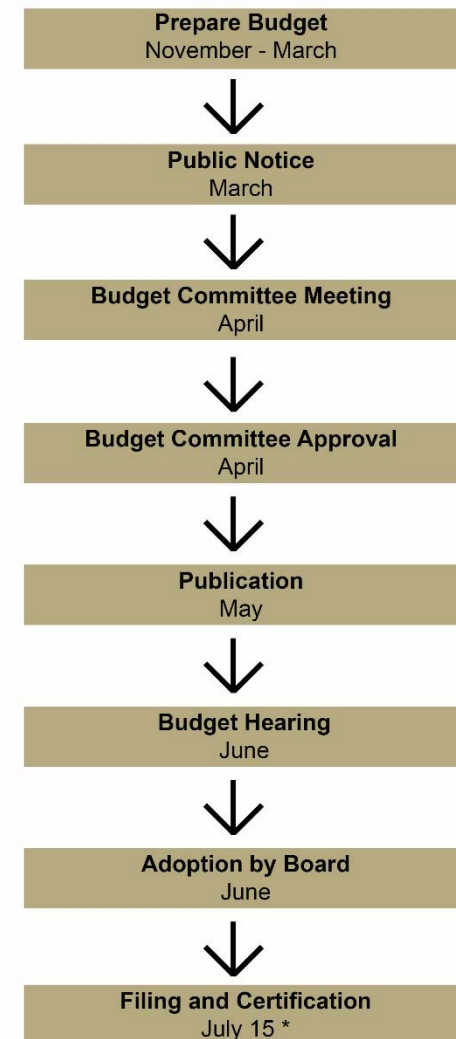
### III Prepare a Proposed Budget

The Budget Officer supervises the preparation of a Proposed Budget, which includes the following actions:

- A. Discuss Budget Assumptions with Budget Committee
- B. Develop resource (revenue) estimates and base expenditures budget
- C. Estimate preliminary surplus/deficit
- D. Determine tuition rate
- E. Develop changes to base and final budgets in accordance with internal planning processes and Board of Education approval
- F. Prepare Budget Message for the Budget Committee, public, employees and other stakeholders

### IV Public Notice

TBCC's CFO publishes a public Notice of Budget Committee Meeting(s).



\*Oregon Revised Statutes (ORS) section 294:<http://www.leg.state.or.us/ors/294.html>

**V Budget Committee Meeting(s)**

At least one Budget Committee meeting is held to 1) review the budget message and document, 2) hear the public and 3) revise and complete the budget as needed. At the time the proposed budget is distributed to the Budget Committee, it becomes public record and is made available to the public.

**VI Budget Approval**

When the Budget Committee is satisfied with the proposed budget, including any additions to or deletions from the budget prepared by the Budget Officer, the budget is approved. Note: If the budget requires an ad valorem tax to be in balance, the budget committee must approve an amount or rate of total ad valorem property taxes to be certified to the assessor.

**VII Publication**

After the budget is approved, a budget hearing is held by the Board of Education. The Budget Officer publishes a summary of the approved budget and a Notice of Budget Hearing.

**VIII Budget Hearing**

The Budget Hearing is held to receive citizen testimony on the approved budget.

**IX Adoption**

The Board of Education enacts a resolution to 1) formally adopt the budget, 2) make appropriations and, if needed, 3) levy and categorize taxes. The resolution must be adopted no later than June 30 for the fiscal year starting July 1.

**X Budget Filed and Levy Certified**

A copy of the complete budget is sent to the Tillamook County Clerk. When levying a property tax, TBCC's CFO submits notice of levy, categorization certification and resolutions to the County Assessor's office by July 15.

## **Budget Amendment Process**

Budget estimates as shown in the Budget Document may be amended by the Board of Education 1) prior to formal adoption or 2) after formal adoption if amendments are adopted prior to the commencement of the budget fiscal year and the amount of estimated expenditures for each fund is not adjusted by more than 10%, a summary of the proposed changes must be published and another public Budget Hearing must be held.

Total ad valorem property tax amounts or rates may not be increased following formal adoption of the Budget Document unless 1) an amended Budget Document is republished and another public budget hearing is held and 2) the college obtains written approval and files a supplemental notice of property tax.



**Budget Message**  
**Fiscal Year 2017-2018**



The Tillamook Bay Community College (TBCC) mission is that it “creates bridges to opportunity by providing quality education that serves the needs of our diverse community”. The vision of the college is: “TBCC is a local leader in educational excellence and innovation, community advancement, and economic success”. The college strives to live up to its mission and vision and has a history of managing its limited resources very effectively to maximize the positive impact they can have on the success of our students. This proposed budget is a product of many hours of work by staff across the college and is reviewed and refined during the process to ensure the money available is used wisely and efficiently. The budget development process is tied closely to the college strategic plan. One of the TBCC Core Themes that then drives the strategic goals and objectives is Economic Success. That illustrates the importance of following fiscally sound policies and practices to be able to serve as many students as possible.

As the current fiscal year is now in the final quarter, the college does initial projections of the upcoming ending fund balance. Based on this projection, we don't believe transfers will be necessary in 2016-2017. For the 2017-2018 Proposed Budget, there is a projected small gap between total expenditures and revenue that will necessitate a budgeted transfer of funds from the college reserves to cover the shortfall. If actual revenues exceed projections or expenditures are lower than anticipated, we will not transfer the funds. In the past six years, the college has transferred money from the Timber Tax account only three (3) times. With the continued allocations the college receives annually, this account continues to grow.

The upcoming fiscal year budget will be impacted by the current legislative session that will likely not be completed when this budget is approved. As part of the budget planning process, colleges develop a set of assumptions based on the most current information coming from the legislature. The current main assumption is that community college funding from the state support fund will be the same as the current biennium. This combined with increases in costs such as PERS obligations, means a more challenging budget scenario. Most of the community colleges, like TBCC, are experiencing flat enrollment growth, if not small declines. This is based on the fact that as the economy continues to improve and jobs are more available community college enrollments usually decline.

Looking closer to home in Tillamook County, the challenges of being in a rural area magnify the economic issues. Tillamook County has a population of just over 25,000 and is considered 76% rural (US Census). The poverty rate ranks in the top ten of the 36 Oregon counties and the percentage of citizens with post-secondary education lags behind the state average. The county is a small, largely low-income and educationally-underprepared community. Seventeen percent of the county's population is below the poverty level with over 26% of children under age 18 living below the poverty threshold (US Census). Only 20% of the population over the age of 25 possess a Bachelor's degree, compared to the state average of 29%. Per capita and median household income levels fall below the state average at \$36,765 (US Census). These statistics make it even more important that the college succeed in fulfilling its mission and vision. The college is often the only hope for people to rise out of poverty and find opportunities to gain the skills needed to obtain a living wage job.

TBCC is working to keep the cost of college education reasonable considering the demographics in the county. The college will raise the cost of tuition by only \$1 per credit for 2017-18, going from \$95 to \$96 per credit. This remains close to the average tuition cost among the 17 community colleges in Oregon.

The college is also looking for additional ways to hold costs down for students. Textbook costs have soared over the past decade and significantly impact students financially. TBCC continues to offer more and more classes with Open Educational Resources (OER), which are no cost texts. The

amount of savings is enormous for a community college this small; almost a quarter of a million dollars has been saved for students by using OERs over the past two years. This allows many of the students to extend their education and have a higher probability of completion.

Scholarships are growing at TBCC with over \$60,000 per year available to help supplement student's college costs. Oregon Promise, a state funded program in its first year that provided money to recent Oregon high school graduates to attend community colleges, will probably be funded for the next two years by the state legislature. TBCC had 21 Oregon Promise students this year, most of which will have no loans to repay for this year or next if they continue their education at the community college. TBCC also has a First Class Scholar program that provides full tuition scholarships to local students with a 3.0 GPA. There are 11 first year and six second year students who will receive free college for their first two years. These programs help students to come to college, stay in college, and complete college on their way to a job or continued education at a university.

Another way the college is positively impacting students in a financial way is to reduce the number of credits required to take at the developmental education level. These are pre-collegiate level courses that cost full tuition but do not transfer to a university. In addition to using up valuable financial aid resources, it lengthens the time it takes to complete a degree or certificate and greatly lowers the probability of completion. TBCC is part of a state-wide initiative to reduce the number of credits and courses required in this area and still help students with low skills in math, reading and writing to succeed using other techniques and strategies.

The college is well positioned to weather this current fiscal challenge due to wise management of the resources to date, and will continue this approach into the future. This will ensure continued fiscal viability to adequately serve the citizens of Tillamook County by providing affordable and quality higher education opportunities. TBCC has outstanding faculty and staff that are dedicated and passionate about helping students succeed. This combination is a formula for success that will allow the college to continue to be an integral part of Tillamook County and its success.

Connie Green, President

Ross Tomlin, Vice President

## Budget Officer Summary

### Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in October 2016.

Guideline	Gloss
<b>Assessment and Planning:</b> Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, core themes, and strategic initiatives.	Determining the short, intermediate, and long-range goals, objectives, and activities necessary to fulfill the College's mission and core themes in a continuously improving manner is essential to meet the expectations of those TBCC is charged to serve.
<b>Educational Program Support:</b> Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable. If resources are not sufficient to fund all existing programs, exit them in reverse priority order.	This guideline addresses a key principle: to remain viable, resources must be invested where they will provide the best return. It also acknowledges TBCC's roles as a comprehensive community college. There may also be a need for self-supporting courses and programs.
<b>Educational Program Equipment:</b> Give priority to maintaining up-to-date instructional technology and training equipment.	In today's highly technological society, students trained in up to date labs and equipment are afforded the highest opportunity for success. In addition, the competitive nature of the higher education industry places an institution that does not maintain up-to-date training equipment at a significant disadvantage. Grant and industry support will be investigated to assist with this need.
<b>Facilities:</b> Maintain current facilities and acquire facilities necessary to achieve mission, core themes, and strategic initiatives.	TBCC since 2010 has completed the capital construction projects projected in 2008. They include: the new central campus building, a new technical training center in remodeled Tillamook School District facilities, a new TBCC South facility, and renovated facilities within Neah-Kah-Nie High School. In 2015 an additional parcel of land was purchased for a second building across the street from the main campus. Construction of the Partners for Rural Innovation Center has begun and is expected to be complete in February 2017. Our new facilities are expected to fully support the institution and the students it serves and allow TBCC to better fulfill its mission, goals, and strategic plans.
<b>Technological Resources:</b> Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	Information technologies are expanding at a phenomenal pace. Developing and maintaining a technological infrastructure to support information technologies is a paramount objective of progressive institutions of higher education. To serve the best interests of students, and to meet the information and accountability demands of the public, TBCC must establish a long-term financial commitment to this objective. The Title III grant will assist over the next four years.

<b>Faculty and Staff Development:</b> Encourage faculty and staff development and training.	The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential. The Title III grant will assist over the next four years.
<b>Staff Remuneration:</b> Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2016-2017 salary levels after accounting for inflation. Within the constraints imposed by fiscal and other limitations, adjust salaries to a level reflective of the median average of the rural community colleges in Oregon.	A key to attracting and keeping outstanding professional staff is to maintain remuneration at levels competitive with those offered by other similar community college employment opportunities in Oregon.
<b>Student Tuition and Fees:</b> 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.	Community colleges are colleges of the people. Providing access to TBCC's educational offerings is a concept intrinsic to the foundation of the College's mission. Targeting tuition and fees to level reflective of neighboring and statewide institutions ensures maintenance of this objective.

The 2017-2018 Budget contains funding addressing each of the Budget Development Guidelines as follows:

Guideline	Funding/Project
<b>Assessment and Planning:</b> Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission and core themes.	<ol style="list-style-type: none"> <li>1. Focus groups and online surveys to improve student success.</li> <li>2. Funding to support implementation of TBCC's student success initiatives through participation in Achieving the Dream (ATD).</li> <li>3. Continued funding to support faculty work on student learning outcomes assessment.</li> </ol>
<b>Educational Program Support:</b> 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.	<ol style="list-style-type: none"> <li>1. A continuing commitment to offer the AAOT, AS, AGS and the ASOT-Business in a two-year time frame and OTM in a one-year time frame is reflected by continued funding of existing contracted faculty positions and credit adjunct support. This action strengthens maintaining Accreditation.</li> <li>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, Manufacturing and Industrial Technology, and others, is reflected by funding for contracted and adjunct faculty.</li> <li>3. Continue to build and strengthen access of local high school students to TBCC programs, courses and services.</li> <li>4. Partial support for a CTE Director to enhance connections with high schools and strengthen K-14 programs of study.</li> </ol>
<b>Educational Program Equipment:</b> Give priority to maintaining up-to-date instructional technology and training equipment.	<ol style="list-style-type: none"> <li>1. Continue planned upgrades of computer hardware and software in computer labs.</li> <li>2. Funding is provided for instructional technology, including Moodle use and instructional software.</li> </ol>

<b>Facilities:</b> Maintain current facilities and acquire facilities necessary to achieve mission, institutional goals, core theme objectives and strategic plans.	<ol style="list-style-type: none"> <li>1. Maintain staffing and contracted services to provide a quality learning environment at all TBCC facilities.</li> <li>2. Construction began on the Rural Innovation Center adjacent to the main campus during FY 15-16. Construction was completed in FY 16-17. Most of the funding has been secured and remaining funds will continue to be sought.</li> </ol>
<b>Technological Resources:</b> Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	<ol style="list-style-type: none"> <li>1. Funding is provided for campus and instructional technology.</li> <li>2. Funds are also provided to continue software and hardware improvements and enhancements.</li> <li>3. A Title III grant continues providing resources for enhancement and expansions of technology.</li> </ol>
<b>Professional Representations:</b> Emphasize professional quality and ethics in all public representations of the College and its programs consistent with NWCCU standards for publications.	<ol style="list-style-type: none"> <li>1. Web site redesign project was completed in FY 16-17 and work on maintaining and updating the website continues in FY 17-18.</li> <li>2. Create and distribute widely high-quality student information materials.</li> </ol>
<b>Staff Development:</b> Encourage staff development and training consistent with NWCCU standards.	<ol style="list-style-type: none"> <li>1. Continue faculty and administrative staff participation in State meetings.</li> <li>2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities.</li> <li>3. Continue funding support for professional development of faculty and staff through credit coursework and degrees.</li> <li>4. Fund professional development activities for enhancing student relations and student engagement.</li> </ol>
<b>Staff Remuneration:</b> Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2016-2017 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.	<ol style="list-style-type: none"> <li>1. No step movements are proposed for staff or faculty in FY 17-18.</li> <li>2. PERS Employee Contribution Pickup continued.</li> <li>3. PERS Employer Contribution Rates are increasing significantly in FY 17-18. In 16-17, a 3 point increase was included in the budget. In 17-18, an increase of nearly 6 points goes into effect.</li> <li>4. No Cost-of-Living adjustment is proposed for staff and faculty in FY 17-18.</li> </ol>
<b>Student Tuition and Fees:</b> 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.	<ol style="list-style-type: none"> <li>1. Tuition increased from \$95 to \$96 per credit.</li> <li>2. Enrollment increased slightly in 2016-2017. While we want to see continued growth, no other adjustments for growth or decline is projected beyond the per credit rate change for FY 17-18.</li> </ol>

## Basic Budget Assumptions

In preparing the budget the following basic assumptions were employed:

1. Enrollment is assumed to remain flat from 2016-2017 levels.



2. The staff salary schedule continues to reflect a 249 day contract year and the faculty salary schedule continues to reflect a 173 day contract year.
3. Staff and faculty will not receive pay step increases, and also will not receive a cost of living adjustment.
4. Property tax revenue will increase by approximately 3% based on property tax laws.
5. Appropriation amounts from the State's Community College Support Fund are based on the Department of Community Colleges and Workforce Development funding formula calculated distribution of the 2017-2019 state appropriation of \$550M for Community Colleges. At the time that the Proposed Budget was developed, the State hadn't approved the appropriation for the 2017-2019 biennium and the amount remains subject to change.
6. TBCC was informed by the Tillamook County Treasurer that its timber revenue will reduce slightly from 2016-2017 levels based on a State Forester forecast of the timber harvest.
7. The budget contains \$950,000 for Operating Contingency and Ending Fund Balance which represents approximately 23% of the General Fund Budget.
8. This budget includes closeout costs for the Partners for Rural Innovation building adjacent to the main campus funded by grants and donations. It also contains the ongoing repayment of funds leveraged from the Capital Depreciation and Maintenance fund.

## **Conclusion**

Presented here is the proposed budget for FY2017-2018. Adoption of the approved budget by the Board of Education is scheduled for June 5, 2017.

## **Acknowledgements**

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

Kyra Williams, Chief Finance Officer

Budget Officer



## **BUDGET SCHEDULES**

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>ALL FUNDS SUMMARY</b>						
GENERAL FUND	4,531,621	4,429,587	4,804,736	5,084,984	5,084,984	5,103,636
SPECIAL REVENUE FUND	5,218,094	3,922,738	5,072,891	5,110,418	5,110,418	5,053,674
FINANCIAL AID FUND	1,761,919	1,196,521	1,998,394	2,091,494	2,091,494	2,091,494
ENTERPRISE FUND	280,239	215,594	137,210	176,562	176,562	176,562
DEBT SERVICE FUND	855,125	7,994,792	882,242	835,129	835,129	835,129
CAPITAL PROJECT FUND	2,030,402	2,646,632	3,924,000	935,000	935,000	935,000
AGENCY FUND	10,970	2,377,601	2,566,808	2,150,639	2,150,639	2,227,039
<b>TOTAL</b>	<b>14,688,370</b>	<b>22,783,465</b>	<b>19,386,281</b>	<b>16,384,226</b>	<b>16,384,226</b>	<b>16,422,534</b>

	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	5,170,046	5,361,196	5,692,863	6,086,299	6,086,299	6,100,233
FEDERAL SOURCES	1,816,712	1,401,259	2,419,895	2,302,152	2,302,152	2,226,474
STATE SOURCES	1,760,615	2,019,492	4,384,854	1,671,278	1,671,278	1,694,328
LOCAL SOURCES	3,022,795	4,822,229	3,501,230	3,411,459	3,411,459	3,490,859
TUITION AND FEES	1,114,594	879,478	1,036,451	1,104,851	1,104,851	1,104,851
OTHER SOURCES	259,626	911,687	1,270,626	536,960	536,960	538,960
OTHER FINANCING SOURCES	1,543,982	7,388,124	1,080,362	1,271,227	1,271,227	1,266,829
<b>TOTAL RESOURCES</b>	<b>14,688,370</b>	<b>22,783,465</b>	<b>19,386,281</b>	<b>16,384,226</b>	<b>16,384,226</b>	<b>16,422,534</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	1,522,125	1,411,305	1,655,983	1,615,828	1,615,828	1,517,621
INSTRUCTIONAL SUPPORT	1,203,023	1,166,797	1,554,144	1,005,284	1,005,284	1,030,721
STUDENT SERVICES	532,855	418,310	652,800	474,878	474,878	489,125
COLLEGE SUPPORT	1,749,717	2,118,272	3,107,090	3,214,217	3,214,217	3,284,107
PLANT OPERATION AND MAINTENANCE	268,818	266,784	348,097	312,328	312,328	318,533
PLANT ADDITIONS	48,025	2,305,887	2,957,000	250,000	250,000	250,000
FINANCIAL AID	1,635,265	1,108,150	2,019,517	2,094,279	2,094,279	2,094,279
DEBT SERVICE	823,364	842,775	880,221	821,090	821,090	821,090
OTHER FINANCING USES	1,543,982	7,388,124	1,080,362	1,271,227	1,271,227	1,266,829
CONTINGENCY	-	-	1,405,349	1,627,730	1,627,730	1,627,730
<b>SUBTOTALS</b>	<b>9,327,174</b>	<b>17,026,404</b>	<b>15,660,563</b>	<b>12,686,861</b>	<b>12,686,861</b>	<b>12,700,035</b>
RESERVES	-	-	2,237,497	3,091,229	3,091,229	3,091,229
UNAPPROPRIATED ENDING FUND BALANCE	5,361,196	5,757,061	1,488,221	606,136	606,136	631,270
<b>TOTAL REQUIREMENTS</b>	<b>14,688,370</b>	<b>22,783,465</b>	<b>19,386,281</b>	<b>16,384,226</b>	<b>16,384,226</b>	<b>16,422,534</b>

## 17-18 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
<b>GENERAL FUND</b>			
To Debt Service Fund		150,000	Debt Service on PERS Pension Bonds
To Agency Fund		8,000	Transportation District bus service for all enrolled students and ASTBCC Officer employment
To Financial Aid Fund		130,000	First Class Scholar Program and other Board approved scholarships, discounts, and student employment
From Special Revenue Fund	467,743		Timber Tax for operation expenses, PERS Debt Service on eligible wages, and administrative overhead on grants and contracts
From Enterprise Fund	4,340		PERS Debt Service on eligible wages
From Agency Fund	18,496		PERS Debt Service on eligible wages
From Financial Aid Fund	3,250		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	493,829	288,000	
<b>SPECIAL REVENUE FUND</b>			
To General Fund		467,743	Timber Tax for operation expenses, PERS Debt Service on eligible wages, and administrative overhead on grants and contracts
From Capital Project Fund	485,000		Reimburse portion of loan to finance Regional Innovation Center construction
TOTAL	485,000	467,743	
<b>FINANCIAL AID FUND</b>			
To General Fund		3,250	Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
From General Fund	130,000		First Class Scholar Program and other Board approved scholarships, discounts, and student employment
TOTAL	130,000	3,250	
<b>ENTERPRISE FUND</b>			
To General Fund		4,340	PERS Debt Service on eligible wages
TOTAL	-	4,340	

17-18 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
<b>DEBT SERVICE FUND</b>			
From General Fund	150,000		PERS Debt Service on eligible wages
TOTAL	150,000	-	
<b>CAPITAL PROJECT FUND</b>			
To Special Revenue Fund		485,000	Reimburse portion of loan to finance Regional Innovation Center construction
TOTAL	-	485,000	
<b>AGENCY FUND</b>			
To General Fund		18,496	PERS Debt Service on eligible wages
From General Fund	8,000		Transportation District bus service for all enrolled students and ASTBCC Officer employment
TOTAL	8,000	18,496	
<b>TOTAL TRANSFER - ALL FUNDS</b>	<b>1,266,829</b>	<b>1,266,829</b>	



**GENERAL FUND**



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>GENERAL FUND</b>							
<i>RESOURCES</i>							
100-02-3100-00	Beginning Fund Balance	823,472	910,659	755,349	950,000	950,000	950,000
<u>STATE SOURCES</u>							
100-04-4200-00	Community College Support Fund	1,063,270	1,333,056	1,350,000	1,333,056	1,333,056	1,356,106
100-04-4210-00	State Timber Tax	1,549	1,130	-	-	-	-
<u>LOCAL SOURCES</u>							
100-05-4300-00	Current Year Property Taxes	1,067,757	1,103,238	1,145,863	1,191,050	1,191,050	1,191,050
100-05-4310-00	Prior Years Property Taxes	45,832	35,829	50,000	50,000	50,000	50,000
100-05-4331-00	Contracts - Local	82,000	49,165	-	-	-	-
<u>TUITION AND FEES</u>							
100-10-4400-00	Tuition	941,138	731,449	859,652	872,652	872,652	872,652
100-10-4401-00	Continuing and Community Ed Tuition	8,211	8,122	9,203	9,203	9,203	9,203
100-10-4410-00	Fees	146,985	126,916	154,296	154,296	154,296	154,296
<u>OTHER SOURCES</u>							
VARIOUS	Sales of Goods and Services	2,834	3,366	2,000	2,000	2,000	2,000
100-15-4700-00	Interest Income	8,030	12,640	5,500	5,500	5,500	5,500
100-15-4710-00	Rental Income	19,143	18,790	12,000	12,000	12,000	12,000
100-15-4720-00	Miscellaneous Income	3,712	25,708	7,000	7,000	7,000	7,000
<u>OTHER FINANCING SOURCES</u>							
100-19-4920-00	Transfer In From Special Revenue Fund	225,891	13,232	375,102	466,222	466,222	461,824
100-19-4930-00	Transfer In From Enterprise Fund	2,553	2,691	2,371	4,340	4,340	4,340
100-19-4970-00	Transfer In From Agency Fund	-	8,839	17,455	18,496	18,496	18,496
100-19-4980-00	Transfer In From Financial Aid Fund	1,229	1,234	3,250	3,250	3,250	3,250
100-19-4991-00	Administrative Overhead Transfer	88,015	43,523	55,695	5,919	5,919	5,919
<b>TOTAL RESOURCES</b>		<b>4,531,621</b>	<b>4,429,587</b>	<b>4,804,736</b>	<b>5,084,984</b>	<b>5,084,984</b>	<b>5,103,636</b>

		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND: SUMMARY</b>							
	<b>TOTAL RESOURCES</b>	<b>4,531,621</b>	<b>4,429,587</b>	<b>4,804,736</b>	<b>5,084,984</b>	<b>5,084,984</b>	<b>5,103,636</b>
<i>REQUIREMENTS</i>							
	INSTRUCTION	1,328,102	1,283,915	1,457,046	1,401,560	1,401,560	1,403,246
	INSTRUCTIONAL SUPPORT	388,271	326,861	370,104	344,241	344,241	344,629
	STUDENT SERVICES	376,553	318,888	416,800	449,418	449,418	463,665
	COLLEGE SUPPORT	989,924	982,288	1,198,340	1,364,437	1,364,437	1,365,563
	PLANT OPERATION AND MAINTENANCE	268,818	266,784	333,097	287,328	287,328	288,533
	TRANSFERS OUT	269,294	198,024	274,000	288,000	288,000	288,000
	CONTINGENCY	-	-	755,349	950,000	950,000	950,000
	SUBTOTALS	3,620,962	3,376,760	4,804,736	5,084,984	5,084,984	5,103,636
	UNAPPROPRIATED ENDING FUND BALANCE	910,659	1,052,827	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>4,531,621</b>	<b>4,429,587</b>	<b>4,804,736</b>	<b>5,084,984</b>	<b>5,084,984</b>	<b>5,103,636</b>

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND: INSTRUCTION SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
SMALL BUSINESS DEVELOPMENT	40,083	32,160	34,190	33,008	33,008	33,051
SKILLS DEVELOPMENT	30,088	27,402	31,813	31,780	31,780	31,818
CONTINUING EDUCATION	44,788	33,097	39,778	47,441	47,441	47,483
CAREER TECHNICAL AND WORKFORCE	479,959	434,171	550,304	469,738	469,738	470,272
LOWER DIVISION CREDIT	607,839	633,046	677,167	685,919	685,919	686,854
INSTRUCTIONAL TECHNOLOGY	125,345	124,039	123,794	133,674	133,674	133,768
<b>INSTRUCTION TOTALS</b>	<b>1,328,102</b>	<b>1,283,915</b>	<b>1,457,046</b>	<b>1,401,560</b>	<b>1,401,560</b>	<b>1,403,246</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-21 Small Business Development</b>							
PERSONNEL SERVICES							
100-21-5010-00	Administrative Salaries	14,879	22,562	23,534	22,379	22,379	22,379
100-21-5030-00	Support Staff Salaries	12,482	-	-	-	-	-
100-21-5070-00	Hourly Wages	2,246	-	-	-	-	-
100-21-5080-00	Other Payroll Expenses	14	10	11	10	10	10
100-21-5081-00	Insurance Benefits	5,135	4,928	5,080	4,830	4,830	4,830
100-21-5082-00	Workers' Comp Insurance	92	73	75	74	74	117
100-21-5083-00	FICA	2,309	1,908	1,800	1,712	1,712	1,712
100-21-5084-00	PERS Contributions	2,425	2,430	3,196	3,399	3,399	3,399
100-21-5085-00	Unemployment Insurance	501	249	494	604	604	604
<b>SMALL BUSINESS DEVELOPMENT TOTALS</b>		<b>40,083</b>	<b>32,160</b>	<b>34,190</b>	<b>33,008</b>	<b>33,008</b>	<b>33,051</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-22 Skills Development</b>							
PERSONNEL SERVICES							
100-22-5010-00	Administrative Salaries	18,817	19,193	19,577	19,577	19,577	19,577
100-22-5070-00	Hourly Wages	55	-	-	-	-	-
100-22-5080-00	Other Payroll Expenses	6	6	7	7	7	7
100-22-5081-00	Insurance Benefits	2,603	1,744	2,298	1,831	1,831	1,831
100-22-5082-00	Workers' Comp Insurance	60	59	63	64	64	102
100-22-5083-00	FICA	1,444	1,468	1,498	1,498	1,498	1,498
100-22-5084-00	PERS Contributions	1,429	4,640	2,659	2,974	2,974	2,974
100-22-5085-00	Unemployment Insurance	280	155	411	529	529	529
MATERIALS AND SERVICES							
100-22-6010-00	Supplies	638	3	1,500	1,500	1,500	1,500
100-22-6012-00	Textbooks	470	-	500	500	500	500
100-22-6020-00	Travel and Meetings	2,335	58	2,200	2,200	2,200	2,200
100-22-6050-00	Postage and Shipping	64	-	100	100	100	100
100-22-6060-00	Membership Dues	1,887	-	-	-	-	-
100-22-6325-00	Testing - CASAS	-	76	1,000	1,000	1,000	1,000
<b>SKILLS DEVELOPMENT TOTALS</b>		<b>30,088</b>	<b>27,402</b>	<b>31,813</b>	<b>31,780</b>	<b>31,780</b>	<b>31,818</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-23 Continuing Education</b>							
PERSONNEL SERVICES							
100-23-5030-00	Support Staff Salaries	11,151	1,938	8,428	16,857	16,857	16,857
100-23-5060-00	Instructional Salaries - Adjunct	4,560	3,533	5,000	5,000	5,000	5,000
100-23-5080-00	Other Payroll Expenses	10	3	41	49	49	49
100-23-5081-00	Insurance Benefits	3,390	2,549	3,865	70	70	70
100-23-5082-00	Workers' Comp Insurance	47	17	43	72	72	114
100-23-5083-00	FICA	1,196	407	1,028	1,673	1,673	1,673
100-23-5084-00	PERS Contributions	2,004	380	2,291	4,430	4,430	4,430
100-23-5085-00	Unemployment Insurance	356	108	282	590	590	590
100-23-5089-00	Tuition Waivers	1,286	-	-	-	-	-
MATERIALS AND SERVICES							
100-23-6010-00	Supplies	13	-	500	100	100	100
100-23-6012-00	Textbooks	-	63	-	100	100	100
100-23-6020-00	Travel and Meetings	366	-	500	500	500	500
100-23-6050-00	Postage and Shipping	22	-	200	100	100	100
100-23-6060-00	Membership Dues	85	-	150	150	150	150
100-23-6081-00	Marketing-Print Advertising	525	-	1,000	750	750	750
100-23-6190-00	Licenses and renewals	-	-	350	-	-	-
100-23-6230-00	Rent-Classroom	-	-	100	-	-	-
100-23-6301-00	Instructional Contract - Other	18,230	23,484	15,500	16,000	16,000	16,000
100-23-6302-00	Other Course Expense	1,547	615	500	1,000	1,000	1,000
<b>CONTINUING EDUCATION TOTALS</b>		<b>44,788</b>	<b>33,097</b>	<b>39,778</b>	<b>47,441</b>	<b>47,441</b>	<b>47,483</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-24 Career Technical and Workforce</b>							
PERSONNEL SERVICES							
100-24-5010-00	Administrative Salaries	-	-	24,000	30,000	30,000	30,000
100-24-5030-00	Support Staff Salaries	-	6,056	21,105	21,104	21,104	21,104
100-24-5050-00	Instructional Salaries - Regular	211,410	189,338	187,965	143,632	143,632	143,632
100-24-5060-00	Instructional Salaries - Adjunct	67,311	89,062	92,000	111,865	111,865	111,865
100-24-5070-00	Hourly Wages	6,804	56	-	-	-	-
100-24-5080-00	Other Payroll Expenses	110	114	161	128	128	128
100-24-5081-00	Insurance Benefits	48,009	43,801	46,421	32,406	32,406	32,406
100-24-5082-00	Workers' Comp Insurance	896	927	961	910	910	1,444
100-24-5083-00	FICA	20,350	21,309	23,033	21,160	21,160	21,160
100-24-5084-00	PERS Contributions	33,287	24,802	40,885	42,015	42,015	42,015
100-24-5085-00	Unemployment Insurance	3,972	4,072	6,323	7,468	7,468	7,468
100-24-5089-00	Tuition Waivers	2,046	1,128	-	-	-	-
MATERIALS AND SERVICES							
100-24-6010-00	Supplies	1,480	1,028	10,500	5,000	5,000	5,000
100-24-6012-00	Textbooks	347	414	500	500	500	500
100-24-6020-00	Travel and Meetings	2,233	5,052	5,700	5,700	5,700	5,700
100-24-6050-00	Postage and Shipping	5	38	100	100	100	100
100-24-6060-00	Membership Dues	200	285	500	300	300	300
100-24-6070-00	Publications	-	-	100	100	100	100
100-24-6170-00	Other Contracted Services	80,885	46,546	81,950	47,250	47,250	47,250
100-24-6220-00	Utilities	386	-	-	-	-	-
100-24-6232-00	Rent - Equipment/Film	143	78	100	100	100	100
100-24-6240-00	Non-capital Equipment - Equipment	-	-	8,000	-	-	-
100-24-6302-00	Other Course Expense	85	65	-	-	-	-
<b>CAREER TECHNICAL AND WORKFORCE TOTALS</b>		<b>479,959</b>	<b>434,171</b>	<b>550,304</b>	<b>469,738</b>	<b>469,738</b>	<b>470,272</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-25 Lower Division Credit</b>							
PERSONNEL SERVICES							
100-25-5050-00	Instructional Salaries - Regular	248,238	255,534	259,894	278,197	278,197	278,197
100-25-5060-00	Instructional Salaries - Adjunct	201,956	216,043	225,000	205,781	205,781	205,781
100-25-5070-00	Hourly Wages	1,172	1,113	-	-	-	-
100-25-5080-00	Other Payroll Expenses	176	169	153	125	125	125
100-25-5081-00	Insurance Benefits	50,952	49,587	51,384	49,281	49,281	49,281
100-25-5082-00	Workers' Comp Insurance	1,460	1,528	1,549	1,593	1,593	2,528
100-25-5083-00	FICA	33,125	34,711	37,094	37,024	37,024	37,024
100-25-5084-00	PERS Contributions	45,578	42,146	72,611	82,276	82,276	82,276
100-25-5085-00	Unemployment Insurance	6,905	7,220	10,182	13,067	13,067	13,067
100-25-5089-00	Tuition Waivers	1,116	3,870	-	-	-	-
MATERIALS AND SERVICES							
100-25-6010-00	Supplies	3,708	2,622	3,500	3,500	3,500	3,500
100-25-6012-00	Textbooks	270	60	300	300	300	300
100-25-6020-00	Travel and Meetings	4,769	11,444	3,000	4,500	4,500	4,500
100-25-6021-00	Professional Development	3,383	2,859	4,000	4,000	4,000	4,000
100-25-6050-00	Postage and Shipping	97	82	100	100	100	100
100-25-6060-00	Membership Dues	80	-	200	200	200	200
100-25-6070-00	Publications	-	-	100	100	100	100
100-25-6170-00	Other Contracted Services	375	375	-	375	375	375
100-25-6232-00	Rent - Equipment/Film	-	-	100	-	-	-
100-25-6240-00	Non-capital Equipment - Equipment	607	-	5,000	2,500	2,500	2,500
100-25-6301-00	Instructional Contract - Other	462	693	-	-	-	-
100-25-6302-00	Other Course Expense	3,410	2,990	3,000	3,000	3,000	3,000
<b>LOWER DIVISION CREDIT TOTALS</b>		<b>607,839</b>	<b>633,046</b>	<b>677,167</b>	<b>685,919</b>	<b>685,919</b>	<b>686,854</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-29 Instructional Technology</b>							
PERSONNEL SERVICES							
100-29-5010-00	Administrative Salaries	18,656	19,027	19,297	19,297	19,297	19,297
100-29-5030-00	Support Staff Salaries	28,398	28,966	29,546	29,546	29,546	29,546
100-29-5080-00	Other Payroll Expenses	27	30	33	33	33	33
100-29-5081-00	Insurance Benefits	14,606	15,340	15,508	13,556	13,556	13,556
100-29-5082-00	Workers' Comp Insurance	146	154	156	161	161	255
100-29-5083-00	FICA	3,248	3,346	3,736	3,736	3,736	3,736
100-29-5084-00	PERS Contributions	7,241	7,741	9,344	10,633	10,633	10,633
100-29-5085-00	Unemployment Insurance	747	744	1,025	1,319	1,319	1,319
MATERIALS AND SERVICES							
100-29-6010-00	Supplies	6,109	5,156	4,500	5,000	5,000	5,000
100-29-6020-00	Travel and Meetings	-	100	100	100	100	100
100-29-6060-00	Membership Dues	695	695	400	695	695	695
100-29-6170-00	Other Contracted Services	21,670	18,768	10,000	19,000	19,000	19,000
100-29-6190-00	Licenses and renewals	-	1,160	-	5,000	5,000	5,000
100-29-6200-00	Internet - Technology	9,544	8,867	11,638	11,638	11,638	11,638
100-29-6240-00	Non-capital Equipment - Equipment	14,258	11,163	13,960	13,960	13,960	13,960
100-29-6241-00	Non-capital Equipment - Software	-	2,782	4,551	-	-	-
<b>INSTRUCTIONAL TECHNOLOGY TOTALS</b>		<b>125,345</b>	<b>124,039</b>	<b>123,794</b>	<b>133,674</b>	<b>133,674</b>	<b>133,768</b>

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	242,349	196,649	204,087	186,710	186,710	186,935
LIBRARY	145,922	130,212	166,017	157,531	157,531	157,694
<b>INSTRUCTIONAL SUPPORT TOTALS</b>	<b>388,271</b>	<b>326,861</b>	<b>370,104</b>	<b>344,241</b>	<b>344,241</b>	<b>344,629</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-31 Instructional Support Management</b>							
PERSONNEL SERVICES							
100-31-5010-00	Administrative Salaries	100,227	76,703	78,309	78,309	78,309	78,309
100-31-5030-00	Support Staff Salaries	38,955	34,596	42,142	38,509	38,509	38,509
100-31-5080-00	Other Payroll Expenses	67	50	67	58	58	58
100-31-5081-00	Insurance Benefits	30,624	21,539	26,444	11,888	11,888	11,888
100-31-5082-00	Workers' Comp Insurance	434	348	385	385	385	610
100-31-5083-00	FICA	10,637	8,591	9,215	8,937	8,937	8,937
100-31-5084-00	PERS Contributions	14,385	12,784	18,696	19,170	19,170	19,170
100-31-5085-00	Unemployment Insurance	2,275	1,349	2,529	3,154	3,154	3,154
100-31-5089-00	Tuition Waivers	104	940	-	-	-	-
MATERIALS AND SERVICES							
100-31-6010-00	Supplies	565	715	500	500	500	500
100-31-6020-00	Travel and Meetings	2,315	1,190	2,000	2,000	2,000	2,000
100-31-6050-00	Postage and Shipping	126	119	100	100	100	100
100-31-6060-00	Membership Dues	300	300	400	400	400	400
100-31-6130-00	Schedule Production	20,155	20,741	-	-	-	-
100-31-6140-00	Catalog Production	1,335	2,649	-	-	-	-
100-31-6160-00	Accreditation and Assessment	19,845	14,035	23,300	23,300	23,300	23,300
<b>INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS</b>		<b>242,349</b>	<b>196,649</b>	<b>204,087</b>	<b>186,710</b>	<b>186,710</b>	<b>186,935</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-32 Library</b>							
PERSONNEL SERVICES							
100-32-5010-00	Administrative Salaries	46,304	45,764	52,844	52,844	52,844	52,844
100-32-5030-00	Support Staff Salaries	30,941	19,153	19,542	19,542	19,542	19,542
100-32-5070-00	Hourly Wages	11,459	8,217	12,639	12,040	12,040	12,040
100-32-5080-00	Other Payroll Expenses	62	48	66	65	65	65
100-32-5081-00	Insurance Benefits	22,233	18,023	21,182	20,013	20,013	20,013
100-32-5082-00	Workers' Comp Insurance	266	227	272	278	278	441
100-32-5083-00	FICA	6,655	5,343	6,505	6,459	6,459	6,459
100-32-5084-00	PERS Contributions	11,283	6,263	11,132	12,360	12,360	12,360
100-32-5085-00	Unemployment Insurance	1,613	1,381	1,785	2,280	2,280	2,280
100-32-5089-00	Tuition Waivers	837	752	-	-	-	-
MATERIALS AND SERVICES							
100-32-6010-00	Supplies	1,041	565	1,500	1,500	1,500	1,500
100-32-6020-00	Travel and Meetings	438	414	500	500	500	500
100-32-6050-00	Postage and Shipping	68	36	100	100	100	100
100-32-6060-00	Membership Dues	295	200	250	250	250	250
100-32-6071-00	Library Materials	2,433	5,460	10,400	8,000	8,000	8,000
100-32-6072-00	Media Materials	5,434	5,895	5,800	5,800	5,800	5,800
100-32-6170-00	Other Contracted Services	2,185	10,250	16,500	11,000	11,000	11,000
100-32-6240-00	Non-capital Equipment - Equipment	-	361	1,000	1,000	1,000	1,000
100-32-6322-00	Testing - Placement	2,375	1,860	3,500	3,500	3,500	3,500
100-32-6323-00	Testing - Annual Fees	-	-	500	-	-	-
<b>LIBRARY TOTALS</b>		<b>145,922</b>	<b>130,212</b>	<b>166,017</b>	<b>157,531</b>	<b>157,531</b>	<b>157,694</b>

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND: STUDENT SERVICES SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	78,901	78,332	72,159	80,201	80,201	80,298
FINANCIAL AID	102,682	74,389	109,821	98,596	98,596	98,702
ENROLLMENT SERVICES	155,799	116,861	148,121	130,948	130,948	131,089
ACADEMIC ADVISING	39,171	49,306	86,699	139,673	139,673	153,576
<b>STUDENT SERVICES TOTALS</b>	<b>376,553</b>	<b>318,888</b>	<b>416,800</b>	<b>449,418</b>	<b>449,418</b>	<b>463,665</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-41 Management of Student Services</b>							
PERSONNEL SERVICES							
100-41-5010-00	Administrative Salaries	54,235	52,707	44,544	50,134	50,134	50,134
100-41-5080-00	Other Payroll Expenses	23	21	25	25	25	25
100-41-5081-00	Insurance Benefits	7,832	11,630	11,656	11,673	11,673	11,673
100-41-5082-00	Workers' Comp Insurance	172	163	142	165	165	262
100-41-5083-00	FICA	4,125	4,001	3,408	3,835	3,835	3,835
100-41-5084-00	PERS Contributions	8,345	6,573	6,049	7,615	7,615	7,615
100-41-5085-00	Unemployment Insurance	536	684	935	1,354	1,354	1,354
MATERIALS AND SERVICES							
100-41-6010-00	Supplies	733	659	700	700	700	700
100-41-6020-00	Travel and Meetings	1,239	917	1,500	1,500	1,500	1,500
100-41-6050-00	Postage and Shipping	-	5	-	-	-	-
100-41-6060-00	Membership Dues	150	-	200	200	200	200
100-41-6170-00	Other Contracted Services	300	-	-	-	-	-
100-41-6270-00	Graduation	1,211	972	3,000	3,000	3,000	3,000
<b>MANAGEMENT OF STUDENT SERVICES TOTALS</b>		<b>78,901</b>	<b>78,332</b>	<b>72,159</b>	<b>80,201</b>	<b>80,201</b>	<b>80,298</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-42 Financial Aid</b>							
PERSONNEL SERVICES							
100-42-5010-00	Administrative Salaries	18,078	17,569	14,848	16,711	16,711	16,711
100-42-5030-00	Support Staff Salaries	44,040	26,041	46,517	38,284	38,284	38,284
100-42-5080-00	Other Payroll Expenses	46	29	50	41	41	41
100-42-5081-00	Insurance Benefits	19,039	15,479	23,991	19,365	19,365	19,365
100-42-5082-00	Workers' Comp Insurance	197	138	195	181	181	287
100-42-5083-00	FICA	4,691	3,214	4,695	4,207	4,207	4,207
100-42-5084-00	PERS Contributions	9,066	6,015	9,586	10,872	10,872	10,872
100-42-5085-00	Unemployment Insurance	1,136	731	1,289	1,485	1,485	1,485
100-42-5089-00	Tuition Waivers	-	674	-	-	-	-
MATERIALS AND SERVICES							
100-42-6010-00	Supplies	96	45	650	150	150	150
100-42-6020-00	Travel and Meetings	1,097	913	2,500	2,500	2,500	2,500
100-42-6050-00	Postage and Shipping	82	3	300	100	100	100
100-42-6060-00	Membership Dues	-	1,359	1,200	1,700	1,700	1,700
100-42-6170-00	Other Contracted Services	5,114	2,179	4,000	3,000	3,000	3,000
<b>FINANCIAL AID TOTALS</b>		<b>102,682</b>	<b>74,389</b>	<b>109,821</b>	<b>98,596</b>	<b>98,596</b>	<b>98,702</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-43 Enrollment Services</b>							
PERSONNEL SERVICES							
100-43-5030-00	Support Staff Salaries	92,916	67,553	86,181	73,009	73,009	73,009
100-43-5070-00	Hourly Wages	-	2,163	-	-	-	-
100-43-5080-00	Other Payroll Expenses	81	57	81	66	66	66
100-43-5081-00	Insurance Benefits	36,483	24,580	32,953	30,936	30,936	30,936
100-43-5082-00	Workers' Comp Insurance	291	216	276	240	240	381
100-43-5083-00	FICA	7,055	5,238	6,592	5,585	5,585	5,585
100-43-5084-00	PERS Contributions	12,536	7,975	12,379	11,090	11,090	11,090
100-43-5085-00	Unemployment Insurance	1,989	1,294	1,809	1,972	1,972	1,972
MATERIALS AND SERVICES							
100-43-6010-00	Supplies	801	729	750	750	750	750
100-43-6020-00	Travel and Meetings	1,717	929	2,000	2,000	2,000	2,000
100-43-6050-00	Postage and Shipping	612	379	400	500	500	500
100-43-6060-00	Membership Dues	618	507	700	700	700	700
100-43-6170-00	Other Contracted Services	700	5,241	4,000	4,100	4,100	4,100
<b>ENROLLMENT SERVICES TOTALS</b>		<b>155,799</b>	<b>116,861</b>	<b>148,121</b>	<b>130,948</b>	<b>130,948</b>	<b>131,089</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-44 Academic Advising</b>							
PERSONNEL SERVICES							
100-44-5030-00	Support Staff Salaries	21,697	27,428	49,045	82,056	82,056	92,393
100-44-5070-00	Hourly Wages	24	585	-	-	-	-
100-44-5080-00	Other Payroll Expenses	18	21	42	66	66	66
100-44-5081-00	Insurance Benefits	9,942	10,723	20,114	23,996	23,996	24,029
100-44-5082-00	Workers' Comp Insurance	70	86	156	270	270	483
100-44-5083-00	FICA	1,619	2,079	3,752	6,277	6,277	7,068
100-44-5084-00	PERS Contributions	2,868	2,996	6,660	11,692	11,692	13,942
100-44-5085-00	Unemployment Insurance	469	557	1,030	2,216	2,216	2,495
100-44-5089-00	Tuition Waivers	-	2,538	-	-	-	-
MATERIALS AND SERVICES							
100-44-6010-00	Supplies	108	211	500	500	500	500
100-44-6020-00	Travel and Meetings	531	823	2,750	1,500	1,500	1,500
100-44-6050-00	Postage and Shipping	12	1	100	100	100	100
100-44-6060-00	Membership Dues	145	108	300	300	300	300
100-44-6170-00	Other Contracted Services	1,088	-	300	300	300	300
100-44-6310-00	Student Life	-	-	400	400	400	400
100-44-6311-00	Student Support Services - ADA	580	-	1,550	10,000	10,000	10,000
100-44-6360-00	Miscellaneous	-	1,150	-	-	-	-
<b>ACADEMIC ADVISING TOTALS</b>		<b>39,171</b>	<b>49,306</b>	<b>86,699</b>	<b>139,673</b>	<b>139,673</b>	<b>153,576</b>

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND: COLLEGE SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	281,876	288,929	320,278	419,489	419,489	419,899
MARKETING AND PUBLIC RELATIONS	28,097	25,215	80,978	68,679	68,679	68,692
BUSINESS OFFICE	326,734	341,412	382,747	419,859	419,859	420,272
COMPUTER SERVICES	220,491	213,232	242,358	245,650	245,650	245,761
INSTITUTIONAL RESEARCH	52,804	32,014	45,999	46,921	46,921	46,979
COLLEGE DEVELOPMENT	34,793	34,055	78,046	111,043	111,043	111,106
HUMAN RESOURCES	45,129	47,431	47,934	52,796	52,796	52,854
<b>COLLEGE SUPPORT TOTALS</b>	<b>989,924</b>	<b>982,288</b>	<b>1,198,340</b>	<b>1,364,437</b>	<b>1,364,437</b>	<b>1,365,563</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-51 Presidents Office and Governing Board</b>							
PERSONNEL SERVICES							
100-51-5010-00	Administrative Salaries	128,018	130,578	138,739	194,397	194,397	194,397
100-51-5030-00	Support Staff Salaries	15,112	14,583	16,857	17,883	17,883	17,883
100-51-5070-00	Hourly Wages	388	598	-	-	-	-
100-51-5080-00	Other Payroll Expenses	43	39	49	49	49	49
100-51-5081-00	Insurance Benefits	18,242	22,279	21,439	23,562	23,562	23,562
100-51-5082-00	Workers' Comp Insurance	423	413	497	699	699	1,109
100-51-5083-00	FICA	10,287	10,484	11,904	16,239	16,239	16,239
100-51-5084-00	PERS Contributions	920	1,639	3,225	26,678	26,678	26,678
100-51-5085-00	Unemployment Insurance	1,054	1,087	3,268	5,732	5,732	5,732
100-51-5089-00	Tuition Waivers	-	-	15,000	15,000	15,000	15,000
MATERIALS AND SERVICES							
100-51-6010-00	Supplies	475	222	500	500	500	500
100-51-6020-00	Travel and Meetings	6,724	7,987	7,000	10,000	10,000	10,000
100-51-6050-00	Postage and Shipping	57	30	100	50	50	50
100-51-6060-00	Membership Dues	47,749	50,442	48,000	56,000	56,000	56,000
100-51-6070-00	Publications	78	122	100	100	100	100
100-51-6170-00	Other Contracted Services	31,329	30,020	30,000	30,000	30,000	30,000
100-51-6260-00	College Functions	1,587	904	1,600	1,600	1,600	1,600
100-51-6280-00	Governing Board	4,933	2,897	6,000	5,000	5,000	5,000
100-51-6290-00	Elections	5,373	-	5,000	5,000	5,000	5,000
100-51-6360-00	Miscellaneous	9,084	14,605	11,000	11,000	11,000	11,000
<b>PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS</b>		<b>281,876</b>	<b>288,929</b>	<b>320,278</b>	<b>419,489</b>	<b>419,489</b>	<b>419,899</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-52 Marketing and Public Relations</b>							
PERSONNEL SERVICES							
100-52-5010-00	Administrative Salaries	1,731	-	-	-	-	-
100-52-5030-00	Support Staff Salaries	6,045	5,833	6,743	7,153	7,153	7,153
100-52-5070-00	Hourly Wages	1,624	-	-	-	-	-
100-52-5080-00	Other Payroll Expenses	8	4	7	7	7	7
100-52-5081-00	Insurance Benefits	2,242	2,670	2,257	3,093	3,093	3,093
100-52-5082-00	Workers' Comp Insurance	30	17	22	24	24	37
100-52-5083-00	FICA	719	446	516	547	547	547
100-52-5084-00	PERS Contributions	140	617	916	1,087	1,087	1,087
100-52-5085-00	Unemployment Insurance	216	120	142	193	193	193
MATERIALS AND SERVICES							
100-52-6010-00	Supplies	362	374	500	500	500	500
100-52-6020-00	Travel and Meetings	241	111	500	500	500	500
100-52-6050-00	Postage and Shipping	4	4	400	50	50	50
100-52-6060-00	Membership Dues	225	-	225	275	275	275
100-52-6082-00	Radio Advertising	3,587	3,110	4,000	4,000	4,000	4,000
100-52-6083-00	Newspaper Advertising	3,344	5,004	5,000	5,000	5,000	5,000
100-52-6084-00	Digital Advertising	600	695	2,000	2,000	2,000	2,000
100-52-6085-00	Marketing - Promotions	-	220	-	-	-	-
100-52-6086-00	Marketing - Other	3,046	911	3,000	3,000	3,000	3,000
100-52-6100-00	Student Recruiting Publications	1,349	925	2,250	2,250	2,250	2,250
100-52-6130-00	Schedule Production	-	-	45,000	30,000	30,000	30,000
100-52-6140-00	Catalog Production	-	-	2,000	5,000	5,000	5,000
100-52-6170-00	Other Contracted Services	1,500	2,900	4,000	4,000	4,000	4,000
100-52-6275-00	County Fair	1,084	1,254	1,500	-	-	-
<b>MARKETING AND PUBLIC RELATIONS TOTALS</b>		<b>28,097</b>	<b>25,215</b>	<b>80,978</b>	<b>68,679</b>	<b>68,679</b>	<b>68,692</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-53 Business Office</b>							
PERSONNEL SERVICES							
100-53-5010-00	Administrative Salaries	83,712	85,386	87,094	89,707	89,707	89,707
100-53-5030-00	Support Staff Salaries	89,809	92,808	114,169	120,176	120,176	120,176
100-53-5070-00	Hourly Wages	244	3,500	-	3,570	3,570	3,570
100-53-5080-00	Other Payroll Expenses	86	89	124	132	132	132
100-53-5081-00	Insurance Benefits	36,359	38,513	45,703	55,569	55,569	55,569
100-53-5082-00	Workers' Comp Insurance	529	543	642	703	703	1,116
100-53-5083-00	FICA	13,096	13,642	15,397	16,329	16,329	16,329
100-53-5084-00	PERS Contributions	24,941	24,399	33,891	41,054	41,054	41,054
100-53-5085-00	Unemployment Insurance	2,433	2,519	4,227	5,764	5,764	5,764
100-53-5089-00	Tuition Waivers	1,674	1,536	-	-	-	-
MATERIALS AND SERVICES							
100-53-6010-00	Supplies	1,973	1,452	2,550	2,550	2,550	2,550
100-53-6020-00	Travel and Meetings	-	1,733	750	750	750	750
100-53-6040-00	Banking	8,059	8,195	8,500	8,500	8,500	8,500
100-53-6050-00	Postage and Shipping	2,635	2,180	3,000	2,500	2,500	2,500
100-53-6060-00	Membership Dues	1,186	1,086	1,200	1,200	1,200	1,200
100-53-6080-00	Advertising	900	778	950	950	950	950
100-53-6150-00	Audit Fees	35,060	37,477	38,625	40,000	40,000	40,000
100-53-6155-00	Legal Fees	270	270	300	300	300	300
100-53-6170-00	Other Contracted Services	-	300	-	-	-	-
100-53-6180-00	Insurance	22,640	24,288	24,000	26,000	26,000	26,000
100-53-6240-00	Non-capital Equipment - Equipment	-	299	-	-	-	-
100-53-6275-00	County Fair	-	-	-	2,500	2,500	2,500
100-53-6340-00	Bad Debts	1,072	348	1,500	1,500	1,500	1,500
100-53-6350-00	Over and Short	(5)	5	25	5	5	5
100-53-6360-00	Miscellaneous	61	66	100	100	100	100
<b>BUSINESS OFFICE TOTALS</b>		<b>326,734</b>	<b>341,412</b>	<b>382,747</b>	<b>419,859</b>	<b>419,859</b>	<b>420,272</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-54 Computer Services</b>							
PERSONNEL SERVICES							
100-54-5010-00	Administrative Salaries	43,530	44,395	45,026	45,026	45,026	45,026
100-54-5030-00	Support Staff Salaries	12,171	12,414	12,663	12,663	12,663	12,663
100-54-5080-00	Other Payroll Expenses	27	29	33	33	33	33
100-54-5081-00	Insurance Benefits	14,178	15,302	15,536	10,982	10,982	10,982
100-54-5082-00	Workers' Comp Insurance	171	174	184	190	190	301
100-54-5083-00	FICA	4,072	4,158	4,413	4,413	4,413	4,413
100-54-5084-00	PERS Contributions	8,571	9,164	11,035	12,559	12,559	12,559
100-54-5085-00	Unemployment Insurance	729	754	1,212	1,558	1,558	1,558
MATERIALS AND SERVICES							
100-54-6010-00	Supplies	6,349	7,263	10,500	10,500	10,500	10,500
100-54-6020-00	Travel and Meetings	553	348	600	600	600	600
100-54-6050-00	Postage and Shipping	2	107	300	200	200	200
100-54-6060-00	Membership Dues	100	100	290	200	200	200
100-54-6170-00	Other Contracted Services	94,702	77,686	94,000	94,000	94,000	94,000
100-54-6190-00	Licenses and renewals	-	-	-	2,000	2,000	2,000
100-54-6200-00	Internet - Technology	5,995	3,800	10,000	10,000	10,000	10,000
100-54-6201-00	Internet - Telecommunications	1,577	-	-	-	-	-
100-54-6210-00	Repair - Equipment	1,848	-	-	-	-	-
100-54-6240-00	Non-capital Equipment - Equipment	3,807	37,538	3,840	10,000	10,000	10,000
100-54-6241-00	Non-capital Equipment - Software	-	-	4,726	4,726	4,726	4,726
CAPITAL OUTLAY							
100-54-7100-00	Capital Outlay - Equipment	22,109	-	20,000	20,000	20,000	20,000
100-54-7110-00	Capital Outlay - Software	-	-	8,000	6,000	6,000	6,000
<b>COMPUTER SERVICES TOTALS</b>		<b>220,491</b>	<b>213,232</b>	<b>242,358</b>	<b>245,650</b>	<b>245,650</b>	<b>245,761</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-55 Institutional Research</b>							
PERSONNEL SERVICES							
100-55-5010-00	Administrative Salaries	37,439	-	30,047	30,047	30,047	30,047
100-55-5030-00	Support Staff Salaries	-	8,789	-	-	-	-
100-55-5080-00	Other Payroll Expenses	16	10	16	16	16	16
100-55-5081-00	Insurance Benefits	6,730	-	7,780	7,780	7,780	7,780
100-55-5082-00	Workers' Comp Insurance	111	29	96	99	99	157
100-55-5083-00	FICA	2,864	672	2,299	2,299	2,299	2,299
100-55-5084-00	PERS Contributions	4,651	-	4,080	4,564	4,564	4,564
100-55-5085-00	Unemployment Insurance	467	185	631	811	811	811
MATERIALS AND SERVICES							
100-55-6010-00	Supplies	54	6	300	100	100	100
100-55-6020-00	Travel and Meetings	55	295	200	500	500	500
100-55-6050-00	Postage and Shipping	1	3	125	5	5	5
100-55-6060-00	Membership Dues	-	1,800	125	500	500	500
100-55-6170-00	Other Contracted Services	216	20,225	-	-	-	-
100-55-6212-00	Equipment Maintenance Contract	-	-	-	-	-	-
100-55-6241-00	Non-capital Equipment - Software	200	-	300	200	200	200
<b>INSTITUTIONAL RESEARCH TOTALS</b>		<b>52,804</b>	<b>32,014</b>	<b>45,999</b>	<b>46,921</b>	<b>46,921</b>	<b>46,979</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-56 College Development</b>							
PERSONNEL SERVICES							
100-56-5010-00	Administrative Salaries	2,291	5,453	15,893	32,740	32,740	32,740
100-56-5030-00	Support Staff Salaries	9,067	8,750	6,743	10,730	10,730	10,730
100-56-5070-00	Hourly Wages	2,437	-	-	-	-	-
100-56-5080-00	Other Payroll Expenses	12	9	15	26	26	26
100-56-5081-00	Insurance Benefits	3,338	5,332	6,146	12,420	12,420	12,420
100-56-5082-00	Workers' Comp Insurance	44	43	67	124	124	187
100-56-5083-00	FICA	1,053	1,076	1,732	3,326	3,326	3,326
100-56-5084-00	PERS Contributions	584	1,503	3,074	6,603	6,603	6,603
100-56-5085-00	Unemployment Insurance	300	251	476	1,174	1,174	1,174
MATERIALS AND SERVICES							
100-56-6010-00	Supplies	762	878	1,000	1,000	1,000	1,000
100-56-6020-00	Travel and Meetings	1,430	172	1,500	1,500	1,500	1,500
100-56-6050-00	Postage and Shipping	319	349	500	500	500	500
100-56-6060-00	Membership Dues	-	100	-	100	100	100
100-56-6087-00	Promotional Materials	2,235	1,504	3,300	3,300	3,300	3,300
100-56-6150-00	Audit Fees	2,500	2,300	5,000	5,000	5,000	5,000
100-56-6170-00	Other Contracted Services	6,732	4,681	30,400	30,400	30,400	30,400
100-56-6180-00	Insurance	1,654	1,654	1,700	1,700	1,700	1,700
100-56-6360-00	Miscellaneous	35	-	500	400	400	400
<b>COLLEGE DEVELOPMENT TOTALS</b>		<b>34,793</b>	<b>34,055</b>	<b>78,046</b>	<b>111,043</b>	<b>111,043</b>	<b>111,106</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-57 Human Resources</b>							
PERSONNEL SERVICES							
100-57-5010-00	Administrative Salaries	26,069	26,587	26,935	30,315	30,315	30,315
100-57-5070-00	Hourly Wages	244	-	-	-	-	-
100-57-5080-00	Other Payroll Expenses	15	14	16	16	16	16
100-57-5081-00	Insurance Benefits	7,187	7,244	7,762	7,772	7,772	7,772
100-57-5082-00	Workers' Comp Insurance	83	76	86	100	100	158
100-57-5083-00	FICA	2,000	2,002	2,061	2,319	2,319	2,319
100-57-5084-00	PERS Contributions	3,437	2,813	3,658	4,605	4,605	4,605
100-57-5085-00	Unemployment Insurance	380	372	566	819	819	819
MATERIALS AND SERVICES							
100-57-6010-00	Supplies	43	60	50	50	50	50
100-57-6020-00	Travel and Meetings	352	539	500	500	500	500
100-57-6021-00	Professional Development	2,771	1,380	3,000	3,000	3,000	3,000
100-57-6050-00	Postage and Shipping	11	7	20	20	20	20
100-57-6060-00	Membership Dues	444	309	280	280	280	280
100-57-6080-00	Advertising	1,506	4,842	2,500	2,500	2,500	2,500
100-57-6155-00	Legal Fees	573	-	500	500	500	500
100-57-6170-00	Other Contracted Services	14	505	-	-	-	-
100-57-6360-00	Miscellaneous	-	681	-	-	-	-
<b>HUMAN RESOURCES TOTALS</b>		<b>45,129</b>	<b>47,431</b>	<b>47,934</b>	<b>52,796</b>	<b>52,796</b>	<b>52,854</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-60 Plant Operation and Maintenance</b>							
PERSONNEL SERVICES							
100-60-5010-00	Administrative Salaries	26,069	26,587	26,935	30,315	30,315	30,315
100-60-5030-00	Support Staff Salaries	44,358	45,141	45,647	45,647	45,647	45,647
100-60-5070-00	Hourly Wages	2,809	2,791	5,315	5,315	5,315	5,315
100-60-5080-00	Other Payroll Expenses	49	48	56	56	56	56
100-60-5081-00	Insurance Benefits	7,333	7,389	7,923	7,933	7,933	7,933
100-60-5082-00	Workers' Comp Insurance	2,022	2,031	2,050	2,053	2,053	3,258
100-60-5083-00	FICA	5,589	5,669	5,960	6,218	6,218	6,218
100-60-5084-00	PERS Contributions	9,655	7,884	10,579	12,346	12,346	12,346
100-60-5085-00	Unemployment Insurance	1,309	1,181	1,637	2,195	2,195	2,195
MATERIALS AND SERVICES							
100-60-6010-00	Supplies	16,944	20,468	15,000	25,500	25,500	25,500
100-60-6010-04	Supplies - South County	-	126	-	-	-	-
100-60-6010-06	Supplies - Equipment Maintenance	1,454	712	3,000	3,000	3,000	3,000
100-60-6020-00	Travel and Meetings	1,100	980	1,500	1,500	1,500	1,500
100-60-6030-00	Telephone	18,969	25,752	21,000	21,000	21,000	21,000
100-60-6030-01	Telephone - SBDC	412	-	-	-	-	-
100-60-6030-02	Telephone - Skills Development	1,767	1,741	-	-	-	-
100-60-6050-00	Postage and Shipping	7	-	-	-	-	-
100-60-6155-00	Legal Fees	1,693	-	-	-	-	-
100-60-6170-00	Other Contracted Services	24,916	22,356	47,445	28,400	28,400	28,400
100-60-6170-01	Other Contracted Services - SBDC	6	-	-	-	-	-
100-60-6170-04	Other Contracted Services	225	231	-	-	-	-
100-60-6170-07	Other Contracted Srvcs - Annual Testing	1,977	2,026	2,000	2,000	2,000	2,000
100-60-6180-00	Insurance	13,741	13,958	13,000	13,000	13,000	13,000
100-60-6190-00	Licenses and renewals	197	-	-	-	-	-
100-60-6210-00	Repair - Equipment	2,613	760	4,000	4,000	4,000	4,000
100-60-6210-05	Repair - Equipment - HVAC	21,095	8,606	15,000	6,200	6,200	6,200
100-60-6211-00	Repair - Other	1,943	3,126	11,000	2,500	2,500	2,500
100-60-6212-00	Equipment Maintenance Contract	6,322	5,123	9,000	9,000	9,000	9,000
100-60-6213-00	Vehicle Maintenance	-	132	250	250	250	250
100-60-6214-00	Building Maintenance	135	-	-	-	-	-
100-60-6215-00	Grounds Maintenance	5,800	5,400	6,000	6,000	6,000	6,000
100-60-6220-00	Utilities	38,299	41,094	43,000	44,500	44,500	44,500
100-60-6220-01	Utilities - SBDC	396	-	-	-	-	-
100-60-6220-04	Utilities - South Center	1,580	1,477	5,000	2,500	2,500	2,500
100-60-6225-00	Gasoline	487	318	300	400	400	400
100-60-6230-00	Rent - Classroom	-	-	500	-	-	-
100-60-6232-00	Rent - Equipment/Film	5,017	13,248	15,000	5,500	5,500	5,500
100-60-6240-00	Non-capital Equipment - Equipment	2,530	429	15,000	-	-	-
<b>PLANT OPERATION AND MAINTENANCE TOTALS</b>		<b>268,818</b>	<b>266,784</b>	<b>333,097</b>	<b>287,328</b>	<b>287,328</b>	<b>288,533</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>100-80 Other Financing Uses</b>							
100-80-8540-00	Transfer Out to Debt Service Fund	112,013	134,920	136,000	150,000	150,000	150,000
100-80-8540-01	Transfer Out to Debt Service Fund - SBDC	1,193	1,608	-	-	-	-
100-80-8570-00	Transfer Out to Agency Fund	6,088	4,637	8,000	8,000	8,000	8,000
100-80-8580-00	Transfer Out to Financial Aid Fund	150,000	56,859	130,000	130,000	130,000	130,000
<b>OTHER FINANCING USES TOTALS</b>		<b>269,294</b>	<b>198,024</b>	<b>274,000</b>	<b>288,000</b>	<b>288,000</b>	<b>288,000</b>
<b>100-85 Contingency</b>							
100-85-9000-00	Contingency	-	-	-	50,000	50,000	50,000
100-85-9000-99	Contingency - Designated Ending Fund Bal	-	-	755,349	900,000	900,000	900,000
<b>CONTINGENCY TOTALS</b>		<b>-</b>	<b>-</b>	<b>755,349</b>	<b>950,000</b>	<b>950,000</b>	<b>950,000</b>
<b>GENERAL FUND SUBTOTALS</b>		<b>3,620,962</b>	<b>3,376,760</b>	<b>4,804,736</b>	<b>5,084,984</b>	<b>5,084,984</b>	<b>5,103,636</b>
Unappropriated Ending Fund Balance		910,659	1,052,827	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>4,531,621</b>	<b>4,429,587</b>	<b>4,804,736</b>	<b>5,084,984</b>	<b>5,084,984</b>	<b>5,103,636</b>



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	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>SPECIAL REVENUE FUND: SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	3,007,469	2,212,474	2,360,490	3,217,829	3,217,829	3,231,763
FEDERAL SOURCES	476,185	558,433	854,645	771,902	771,902	696,224
STATE SOURCES	597,780	574,593	924,854	133,222	133,222	133,222
LOCAL SOURCES	1,122,606	560,078	547,113	465,465	465,465	470,465
TUITION AND FEES	3,470	1,000	1,000	4,000	4,000	4,000
OTHER SOURCES	10,584	16,160	33,900	33,000	33,000	33,000
OTHER FINANCING SOURCES	-	-	350,889	485,000	485,000	485,000
<b>TOTAL RESOURCES</b>	<b>5,218,094</b>	<b>3,922,738</b>	<b>5,072,891</b>	<b>5,110,418</b>	<b>5,110,418</b>	<b>5,053,674</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	148,644	79,291	137,512	104,213	104,213	4,320
INSTRUCTIONAL SUPPORT	813,159	743,561	1,073,347	536,122	536,122	543,871
STUDENT SERVICES	10,068	1,692	176,001	-	-	-
COLLEGE SUPPORT	758,193	263,806	400,339	302,713	302,713	302,877
PLANT OPERATION AND MAINTENANCE	-	-	15,000	25,000	25,000	30,000
FINANCIAL AID	4,650	-	18,543	-	-	-
OTHER FINANCING USES	1,270,906	52,877	432,397	472,141	472,141	467,743
CONTINGENCY	-	-	550,000	550,000	550,000	550,000
<b>SUBTOTALS</b>	<b>3,005,620</b>	<b>1,141,227</b>	<b>2,803,139</b>	<b>1,990,189</b>	<b>1,990,189</b>	<b>1,898,811</b>
RESERVES	-	-	2,237,497	3,091,229	3,091,229	3,091,229
UNAPPROPRIATED ENDING FUND BALANCE	2,212,474	2,781,511	32,255	29,000	29,000	63,634
<b>TOTAL REQUIREMENTS</b>	<b>5,218,094</b>	<b>3,922,738</b>	<b>5,072,891</b>	<b>5,110,418</b>	<b>5,110,418</b>	<b>5,053,674</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>216 United Way Literacy Grant</b>							
<i>RESOURCES</i>							
216-02-3100-00	Beginning Fund Balance	4,183	2,869	2,200	2,700	2,700	2,700
<i>OTHER SOURCES</i>							
216-15-4740-00	United Way Literacy Grant	500	61	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>4,683</b>	<b>2,930</b>	<b>2,200</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>MATERIALS AND SERVICES</i>							
216-20-6010-00	Supplies	1,345	-	2,200	2,700	2,700	2,700
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
216-40-6311-40	Student Support Services	469	225	-	-	-	-
	<b>SUBTOTALS</b>	<b>1,814</b>	<b>225</b>	<b>2,200</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
216-86-3100-00	Unappropriated Ending Fund Balance	2,869	2,705	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>4,683</b>	<b>2,930</b>	<b>2,200</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>220 Title III Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
220-03-4120-00	Grants-Federal	288,527	422,740	709,075	625,603	625,603	625,974
	<b>TOTAL RESOURCES</b>	<b>288,527</b>	<b>422,740</b>	<b>709,075</b>	<b>625,603</b>	<b>625,603</b>	<b>625,974</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
220-30-5010-00	Administrative Salaries	17,604	17,098	17,437	17,437	17,437	17,437
220-30-5030-00	Support Staff Salaries	13,668	30,387	65,000	59,388	59,388	59,388
220-30-5060-00	Instructional Salaries - Adjunct	1,988	8,138	30,000	-	-	-
220-30-5070-00	Hourly Wages	4,467	5,502	-	30,000	30,000	30,000
220-30-5080-00	Other Payroll Expenses	25	35	52	60	60	60
220-30-5081-00	Insurance Benefits	320	7,015	19,297	19,723	19,723	19,723
220-30-5082-00	Workers' Comp Insurance	115	194	299	351	351	558
220-30-5083-00	FICA	2,874	4,581	7,140	8,172	8,172	8,172
220-30-5084-00	PERS Contributions	2,087	1,900	10,307	13,578	13,578	13,578
220-30-5085-00	Unemployment Insurance	810	1,033	1,960	2,885	2,885	2,885
<u>MATERIALS AND SERVICES</u>							
220-30-6010-00	Supplies	23	232	5,507	8,739	8,739	8,739
220-30-6020-00	Travel and Meetings	9,204	6,865	10,750	11,600	11,600	11,600
220-30-6080-00	Advertising	161	1,524	-	-	-	-
220-30-6170-00	Other Contracted Services	15,099	63,167	137,495	137,495	137,495	137,495
220-30-6240-00	Non-capital Equipment - Equipment	-	5,754	-	-	-	-
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
220-50-5010-00	Administrative Salaries	92,279	91,049	109,000	67,604	67,604	67,604
220-50-5030-00	Support Staff Salaries	2,407	7,743	25,000	17,883	17,883	17,883
220-50-5070-00	Hourly Wages	489	250	-	-	-	-
220-50-5080-00	Other Payroll Expenses	49	56	63	46	46	46
220-50-5081-00	Insurance Benefits	12,459	21,126	25,000	21,521	21,521	21,521
220-50-5082-00	Workers' Comp Insurance	295	308	317	282	282	446
220-50-5083-00	FICA	7,229	7,471	7,604	6,540	6,540	6,540
220-50-5084-00	PERS Contributions	6,718	6,462	8,765	7,689	7,689	7,689
220-50-5085-00	Unemployment Insurance	1,953	1,305	2,087	2,308	2,308	2,308
<u>MATERIALS AND SERVICES</u>							
220-50-6010-00	Supplies	242	839	2,000	17,600	17,600	17,600
220-50-6020-00	Travel and Meetings	7,488	10,136	18,000	18,000	18,000	18,000
220-50-6040-00	Banking	73	(73)	-	-	-	-
220-50-6050-00	Postage and Shipping	-	1	500	500	500	500
220-50-6060-00	Membership Dues	-	475	5,000	500	500	500
220-50-6080-00	Advertising	-	2,857	1,000	1,000	1,000	1,000
220-50-6170-00	Other Contracted Services	29,458	98,499	144,240	126,240	126,240	126,240
220-50-6212-00	Equipment Maintenance Contract	168	31	-	-	-	-
220-50-6240-00	Non-capital Equipment - Equipment	3,146	-	16,763	-	-	-
<u>CAPITAL OUTLAY</u>							
220-50-7100-00	Capital Outlay - Equipment	51,175	-	10,000	-	-	-
220-50-7110-00	Capital Outlay - Software	-	15,271	15,000	15,000	15,000	15,000
<u>OTHER FINANCING USES</u>							
220-80-8510-00	Transfer Out to General Fund	4,454	5,509	13,492	13,462	13,462	13,462
	<b>TOTAL REQUIREMENTS</b>	<b>288,527</b>	<b>422,740</b>	<b>709,075</b>	<b>625,603</b>	<b>625,603</b>	<b>625,974</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>225 Career Pathways</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
225-04-4220-00	Pathways Grant	47,375	29,947	29,783	29,783	29,783	29,783
	<b>TOTAL RESOURCES</b>	<b>47,375</b>	<b>29,947</b>	<b>29,783</b>	<b>29,783</b>	<b>29,783</b>	<b>29,783</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
225-30-5030-00	Support Staff Salaries	-	9,604	19,062	19,421	19,421	19,421
225-30-5070-00	Hourly Wages	197	-	-	-	-	-
225-30-5080-00	Other Payroll Expenses	-	6	11	11	11	11
225-30-5081-00	Insurance Benefits	-	27	68	69	69	69
225-30-5082-00	Workers' Comp Insurance	1	30	61	64	64	101
225-30-5083-00	FICA	15	735	1,458	1,486	1,486	1,486
225-30-5084-00	PERS Contributions	30	1,549	3,647	4,228	4,228	4,228
225-30-5085-00	Unemployment Insurance	4	202	400	524	524	524
<u>MATERIALS AND SERVICES</u>							
225-30-6010-00	Supplies	10,028	57	1,000	552	552	515
225-30-6020-00	Travel and Meetings	81	351	324	600	600	600
225-30-6050-00	Postage and Shipping	12	-	-	-	-	-
225-30-6080-00	Advertising	190	-	-	-	-	-
225-30-6170-00	Other Contracted Services	29,422	15,212	-	-	-	-
225-30-6212-00	Equipment Maintenance Contract	476	76	1,000	50	50	50
<u>FINANCIAL AID</u>							
225-70-7510-00	Tuition Discounts and Waivers	4,650	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
225-80-8510-00	Transfer Out to General Fund	13	672	1,334	1,359	1,359	1,359
225-80-8591-00	Administrative Overhead Transfer	2,256	1,426	1,418	1,419	1,419	1,419
	<b>TOTAL REQUIREMENTS</b>	<b>47,375</b>	<b>29,947</b>	<b>29,783</b>	<b>29,783</b>	<b>29,783</b>	<b>29,783</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>226 Manufacturing and Industrial Technology</b>							
<i>RESOURCES</i>							
226-02-3100-00	Beginning Fund Balance	30,269	20,088	20,000	20,000	20,000	33,934
<i>LOCAL SOURCES</i>							
226-05-4331-35	Contracts - Local - Stimson	15,000	11,250	15,000	-	-	-
226-05-4331-36	Contracts - Local - Hampton	15,000	11,250	15,000	15,000	15,000	15,000
226-05-4331-37	Contracts - Local - TCCA	10,000	7,500	10,000	10,000	10,000	10,000
226-05-4331-38	Contracts - Local - Northwest Hardwoods	-	-	-	6,000	6,000	6,000
<b>TOTAL RESOURCES</b>		<b>70,269</b>	<b>50,088</b>	<b>60,000</b>	<b>51,000</b>	<b>51,000</b>	<b>64,934</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
226-20-5050-00	Instructional Salaries - Regular	29,869	-	-	12,054	12,054	-
226-20-5080-00	Other Payroll Expenses	10	-	-	6	6	-
226-20-5081-00	Insurance Benefits	7,492	-	-	3,880	3,880	-
226-20-5082-00	Workers' Comp Insurance	97	-	-	40	40	-
226-20-5083-00	FICA	2,581	-	-	922	922	-
226-20-5084-00	PERS Contributions	4,527	-	-	1,831	1,831	-
226-20-5085-00	Unemployment Insurance	357	-	-	325	325	-
<i>MATERIALS AND SERVICES</i>							
226-20-6010-00	Supplies	480	-	7,794	5,000	5,000	500
226-20-6012-00	Textbooks	88	38	1,000	1,000	1,000	-
226-20-6020-00	Travel and Meetings	148	-	2,450	2,450	2,450	300
226-20-6170-00	Other Contracted Services	2,305	-	-	-	-	-
226-20-6190-00	Licenses and renewals	-	-	1,500	1,500	1,500	-
226-20-6230-00	Rent - Classroom	-	-	-	-	-	720
226-20-6232-00	Rent - Equipment/Film	-	-	-	-	-	100
226-20-6240-00	Non-capital Equipment - Equipment	-	-	13,785	3,243	3,243	-
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
226-30-5030-00	Support Staff Salaries	-	6,055	22,606	10,552	10,552	16,883
226-30-5080-00	Other Payroll Expenses	-	4	14	8	8	13
226-30-5081-00	Insurance Benefits	-	18	3,922	3,876	3,876	6,201
226-30-5082-00	Workers' Comp Insurance	-	19	72	35	35	88
226-30-5083-00	FICA	-	463	1,729	807	807	1,292
226-30-5084-00	PERS Contributions	-	641	3,070	1,603	1,603	2,565
226-30-5085-00	Unemployment Insurance	-	127	475	285	285	456
<i>MATERIALS AND SERVICES</i>							
226-30-6010-00	Supplies	-	14	-	-	-	-
226-30-6170-00	Other Contracted Services	-	12,107	-	-	-	-
<i>OTHER FINANCING USES</i>							
226-80-8510-00	Transfer Out to General Fund	2,227	424	1,583	1,583	1,583	1,182
<b>SUBTOTALS</b>		<b>50,181</b>	<b>19,910</b>	<b>60,000</b>	<b>51,000</b>	<b>51,000</b>	<b>30,300</b>
Unappropriated Ending Fund Balance		20,088	30,178	-	-	-	34,634
<b>TOTAL REQUIREMENTS</b>		<b>70,269</b>	<b>50,088</b>	<b>60,000</b>	<b>51,000</b>	<b>51,000</b>	<b>64,934</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>230 Small Business Development - Federal</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
230-03-4120-00	Grants-Federal	30,900	30,250	30,250	30,250	30,250	30,250
	<b>TOTAL RESOURCES</b>	<b>30,900</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
230-30-5010-00	Administrative Salaries	-	623	-	1,805	1,805	1,805
230-30-5030-00	Support Staff Salaries	19,883	18,360	18,972	15,289	15,289	15,289
230-30-5070-00	Hourly Wages	89	-	-	-	-	-
230-30-5080-00	Other Payroll Expenses	15	13	16	16	16	16
230-30-5081-00	Insurance Benefits	5,048	6,710	5,652	7,400	7,400	7,400
230-30-5082-00	Workers' Comp Insurance	62	59	61	56	56	89
230-30-5083-00	FICA	1,480	1,507	1,451	1,308	1,308	1,308
230-30-5084-00	PERS Contributions	2,612	1,549	2,576	2,718	2,718	2,718
230-30-5085-00	Unemployment Insurance	405	404	398	462	462	429
<u>OTHER FINANCING USES</u>							
230-80-8510-00	Transfer Out to General Fund	1,306	1,025	1,124	1,196	1,196	1,196
	<b>TOTAL REQUIREMENTS</b>	<b>30,900</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>231 Small Business Development - State</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
231-04-4220-00	Grants-State	46,551	51,615	45,939	45,939	45,939	45,939
	<b>TOTAL RESOURCES</b>	<b>46,551</b>	<b>51,615</b>	<b>45,939</b>	<b>45,939</b>	<b>45,939</b>	<b>45,939</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
231-30-5010-00	Administrative Salaries	12,617	12,203	12,561	11,911	11,911	11,911
231-30-5030-00	Support Staff Salaries	1,405	-	-	-	-	-
231-30-5070-00	Hourly Wages	179	-	-	-	-	-
231-30-5080-00	Other Payroll Expenses	5	5	6	5	5	5
231-30-5081-00	Insurance Benefits	2,005	2,666	2,711	2,571	2,571	2,571
231-30-5082-00	Workers' Comp Insurance	34	39	40	39	39	62
231-30-5083-00	FICA	1,148	1,032	961	911	911	911
231-30-5084-00	PERS Contributions	(19)	1,316	1,706	1,809	1,809	1,809
231-30-5085-00	Unemployment Insurance	205	137	264	322	322	322
<u>MATERIALS AND SERVICES</u>							
231-30-6010-00	Supplies	1,217	261	1,000	250	250	250
231-30-6020-00	Travel and Meetings	5,194	3,729	4,000	2,686	2,686	2,663
231-30-6021-00	Professional Development	561	20	-	-	-	-
231-30-6030-00	Telephone	394	954	600	600	600	600
231-30-6050-00	Postage and Shipping	212	33	250	75	75	75
231-30-6060-00	Membership Dues	100	100	-	-	-	-
231-30-6070-00	Publications	89	-	-	-	-	-
231-30-6080-00	Advertising	7,480	1,961	3,100	1,000	1,000	1,000
231-30-6170-00	Other Contracted Services	13,393	23,949	17,361	17,726	17,726	17,726
231-30-6190-00	Licenses and renewals	-	1,500	-	-	-	-
231-30-6220-00	Utilities	385	839	500	200	200	200
231-30-6231-00	Rent - Office	-	-	-	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
231-80-8510-00	Transfer Out to General Fund	(53)	871	879	834	834	834
	<b>TOTAL REQUIREMENTS</b>	<b>46,551</b>	<b>51,615</b>	<b>45,939</b>	<b>45,939</b>	<b>45,939</b>	<b>45,939</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>232 Small Business Development Program Income</b>							
<i>RESOURCES</i>							
232-02-3100-00	Beginning Fund Balance	24,571	18,791	26,000	26,000	26,000	26,000
<i>TUITION AND FEES</i>							
232-10-4401-00	Continuing and Community Ed Tuition	-	420	-	-	-	-
232-10-4416-00	CEU/CED Course Fees	3,470	580	1,000	4,000	4,000	4,000
<i>OTHER SOURCES</i>							
232-15-4500-00	Sales of Goods and Services	128	140	1,500	-	-	-
232-15-4720-00	Miscellaneous Income	-	7,037	15,000	5,000	5,000	5,000
	<b>TOTAL RESOURCES</b>	<b>28,169</b>	<b>26,968</b>	<b>43,500</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>MATERIALS AND SERVICES</i>							
232-20-6170-00	Other Contracted Services	250	-	-	-	-	-
<i>INSTRUCTIONAL SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
232-30-6010-00	Supplies	902	89	-	-	-	-
232-30-6020-00	Travel and Meetings	551	694	-	1,500	1,500	1,500
232-30-6021-00	Professional Development	1,235	-	-	-	-	-
232-30-6050-00	Postage and Shipping	294	3	-	-	-	-
232-30-6080-00	Advertising	578	-	-	-	-	-
232-30-6170-00	Other Contracted Services	5,568	3,943	12,000	4,000	4,000	4,000
232-30-6170-10	Other Contracted Svcs - Credit Building	-	819	500	500	500	500
	<b>SUBTOTALS</b>	<b>9,378</b>	<b>5,548</b>	<b>12,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
	Unappropriated Ending Fund Balance	18,791	21,420	31,000	29,000	29,000	29,000
	<b>TOTAL REQUIREMENTS</b>	<b>28,169</b>	<b>26,968</b>	<b>43,500</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>233 SBDC - Rural Outreach Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
233-04-4220-00	OSBDCN Rural Outreach	-	-	7,875	8,000	8,000	8,000
	<b>TOTAL RESOURCES</b>	-	-	<b>7,875</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
233-30-6170-00	Other Contracted Services	-	-	7,875	8,000	8,000	8,000
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>7,875</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>240 TEC Perkins Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
240-03-4120-00	Grants-Federal	26,871	31,085	40,000	40,000	40,000	40,000
	<b>TOTAL RESOURCES</b>	<b>26,871</b>	<b>31,085</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
240-20-6010-00	Supplies	1,022	391	-	-	-	-
240-20-6240-00	Non-capital Equipment - Equipment	-	1,531	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
240-30-6080-00	Advertising	-	1,200	-	-	-	-
240-30-6170-00	Other Contracted Services	25,849	27,963	40,000	40,000	40,000	40,000
	<b>TOTAL REQUIREMENTS</b>	<b>26,871</b>	<b>31,085</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>253 Connect2Complete Grant</b>							
<i>RESOURCES</i>							
253-02-3100-00	Beginning Fund Balance	9,864	6,864	3,595	6,574	6,574	6,574
	<b>TOTAL RESOURCES</b>	<b>9,864</b>	<b>6,864</b>	<b>3,595</b>	<b>6,574</b>	<b>6,574</b>	<b>6,574</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
253-30-6010-00	Supplies	-	21	-	300	300	300
253-30-6020-00	Travel and Meetings	-	268	300	500	500	500
253-30-6170-00	Other Contracted Services	3,000	-	-	-	-	-
253-30-6360-00	Miscellaneous	-	-	2,040	5,774	5,774	5,774
	<b>SUBTOTALS</b>	<b>3,000</b>	<b>289</b>	<b>2,340</b>	<b>6,574</b>	<b>6,574</b>	<b>6,574</b>
	Unappropriated Ending Fund Balance	6,864	6,575	1,255	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>9,864</b>	<b>6,864</b>	<b>3,595</b>	<b>6,574</b>	<b>6,574</b>	<b>6,574</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>289 Partners for Rural Innovation</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
289-05-4331-00	OSU Extension Contract	-	-	5,000	5,000	5,000	10,000
<u>OTHER SOURCES</u>							
289-15-4710-00	Rental Income	-	-	10,000	20,000	20,000	20,000
	<b>TOTAL RESOURCES</b>	-	-	<b>15,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>
<i>REQUIREMENTS</i>							
<u>PLANT OPERATIONS AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
289-60-6010-00	Supplies	-	-	3,000	-	-	5,000
289-60-6030-00	Telephone	-	-	1,200	1,800	1,800	1,800
289-60-6170-00	Other Contracted Services	-	-	4,000	17,700	17,700	17,700
289-60-6180-00	Insurance	-	-	2,200	4,000	4,000	4,000
289-60-6220-00	Utilities	-	-	4,600	1,500	1,500	1,500
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>15,000</b>	<b>25,000</b>	<b>25,000</b>	<b>30,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>290 Capital Depreciation and Maintenance</b>							
<u>RESOURCES</u>							
290-02-3100-00	Beginning Fund Balance	1,036,785	83,077	83,600	434,889	434,889	434,889
<u>OTHER SOURCES</u>							
290-15-4700-00	Interest Income	3,292	535	400	1,000	1,000	1,000
<u>OTHER FINANCING SOURCES</u>							
290-19-4950-00	Transfer In From Capital Project Fund	-	-	350,889	485,000	485,000	485,000
<b>TOTAL RESOURCES</b>		<b>1,040,077</b>	<b>83,612</b>	<b>434,889</b>	<b>920,889</b>	<b>920,889</b>	<b>920,889</b>
<u>REQUIREMENTS</u>							
<u>OTHER FINANCING USES</u>							
290-80-8510-00	Transfer Out to General Fund	-	-	-	10,000	10,000	10,000
290-80-8560-00	Transfer Out to Capital Project Fund	957,000	-	-	-	-	-
SUBTOTALS		957,000	-	-	10,000	10,000	10,000
<u>RESERVES AND UNAPPROPRIATED ENDING FUND BALANCE</u>							
290-86-9500-00	Reserves	-	-	434,889	910,889	910,889	910,889
	Unappropriated Ending Fund Balance	83,077	83,612	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>1,040,077</b>	<b>83,612</b>	<b>434,889</b>	<b>920,889</b>	<b>920,889</b>	<b>920,889</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>291 Timber Tax Reserve</b>							
<i>RESOURCES</i>							
291-02-3100-00	Beginning Fund Balance	593,624	766,874	880,000	1,397,666	1,397,666	1,397,666
<i>LOCAL SOURCES</i>							
291-05-4315-00	County Timber Tax	383,323	530,078	502,113	429,465	429,465	429,465
	<b>TOTAL RESOURCES</b>	<b>976,947</b>	<b>1,296,952</b>	<b>1,382,113</b>	<b>1,827,131</b>	<b>1,827,131</b>	<b>1,827,131</b>
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
291-80-8510-00	Transfer Out to General Fund	210,073	-	342,505	333,791	333,791	333,791
<i>CONTINGENCY</i>							
291-85-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	<b>SUBTOTALS</b>	<b>210,073</b>	<b>-</b>	<b>592,505</b>	<b>583,791</b>	<b>583,791</b>	<b>583,791</b>
<i>RESERVES AND UNAPPROPRIATED ENDING FUND BALANCE</i>							
291-86-9500-00	Reserve for Future Expenditures	-	-	789,608	1,243,340	1,243,340	1,243,340
	Unappropriated Ending Fund Balance	766,874	1,296,952	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>976,947</b>	<b>1,296,952</b>	<b>1,382,113</b>	<b>1,827,131</b>	<b>1,827,131</b>	<b>1,827,131</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>295 Strategic Initiative Fund</b>							
<i>RESOURCES</i>							
295-02-3100-00	Beginning Fund Balance	1,294,964	1,301,628	1,306,000	1,330,000	1,330,000	1,330,000
<i>OTHER SOURCES</i>							
295-15-4700-00	Interest Income	6,664	8,387	7,000	7,000	7,000	7,000
	<b>TOTAL RESOURCES</b>	<b>1,301,628</b>	<b>1,310,015</b>	<b>1,313,000</b>	<b>1,337,000</b>	<b>1,337,000</b>	<b>1,337,000</b>
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
295-80-8510-00	Transfer Out to General Fund	-	-	-	100,000	100,000	100,000
<i>CONTINGENCY</i>							
295-85-9000-00	Contingency	-	-	300,000	300,000	300,000	300,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<i>RESERVES AND UNAPPROPRIATED ENDING FUND BALANCE</i>							
295-86-9500-00	Reserves	-	-	1,013,000	937,000	937,000	937,000
	Unappropriated Ending Fund Balance	1,301,628	1,310,015	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,301,628</b>	<b>1,310,015</b>	<b>1,313,000</b>	<b>1,337,000</b>	<b>1,337,000</b>	<b>1,337,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>296 State IGA Fund</b>							
<i>RESOURCES</i>							
296-02-3100-00	Beginning Fund Balance	2,550	-	-	-	-	-
<u>STATE SOURCES</u>							
296-04-4220-00	Grants-State	488,589	463,070	560,000	49,500	49,500	49,500
	<b>TOTAL RESOURCES</b>	<b>491,139</b>	<b>463,070</b>	<b>560,000</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
296-30-6170-00	Other Contracted Services	445,972	420,973	500,000	45,000	45,000	45,000
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
296-40-6170-00	Other Contracted Services	500	-	-	-	-	-
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
296-50-6170-00	Other Contracted Services	-	-	10,000	-	-	-
<u>OTHER FINANCING USES</u>							
296-80-8591-00	Administrative Overhead Transfer	44,667	42,097	50,000	4,500	4,500	4,500
	<b>TOTAL REQUIREMENTS</b>	<b>491,139</b>	<b>463,070</b>	<b>560,000</b>	<b>49,500</b>	<b>49,500</b>	<b>49,500</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>210 Adult Basic Education Comprehensive Grant</b>							
<u>RESOURCES</u>							
<u>FEDERAL SOURCES</u>							
210-03-4120-00	Grants-Federal	75,899	74,358	75,320	76,049	76,049	-
<b>TOTAL RESOURCES</b>		<b>75,899</b>	<b>74,358</b>	<b>75,320</b>	<b>76,049</b>	<b>76,049</b>	<b>-</b>
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
210-20-5030-00	Support Staff Salaries	-	2,497	-	-	-	-
210-20-5050-00	Instructional Salaries - Regular	35,731	-	-	-	-	-
210-20-5060-00	Instructional Salaries - Adjunct	7,029	51,078	57,688	55,000	55,000	-
210-20-5070-00	Hourly Wages	7,259	1,205	-	-	-	-
210-20-5080-00	Other Payroll Expenses	26	29	33	33	33	-
210-20-5081-00	Insurance Benefits	8,847	3	-	-	-	-
210-20-5082-00	Workers' Comp Insurance	162	173	246	181	181	-
210-20-5083-00	FICA	3,827	4,081	5,897	4,208	4,208	-
210-20-5084-00	PERS Contributions	5,176	1,470	4,300	8,355	8,355	-
210-20-5085-00	Unemployment Insurance	851	1,102	1,619	1,485	1,485	-
210-20-5089-00	Tuition Waivers	744	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
210-20-6010-00	Supplies	-	5,568	-	-	-	-
210-20-6020-00	Travel and Meetings	-	2,625	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
210-30-5030-00	Support Staff Salaries	2,837	1,067	-	2,099	2,099	-
210-30-5080-00	Other Payroll Expenses	3	1	-	1	1	-
210-30-5081-00	Insurance Benefits	11	3	-	8	8	-
210-30-5082-00	Workers' Comp Insurance	9	3	-	7	7	-
210-30-5083-00	FICA	217	82	-	161	161	-
210-30-5084-00	PERS Contributions	376	172	-	457	457	-
210-30-5085-00	Unemployment Insurance	61	22	-	57	57	-
<u>MATERIALS AND SERVICES</u>							
210-30-6170-00	Other Contracted Services	-	2,400	2,806	-	-	-
<u>OTHER FINANCING USES</u>							
210-80-8510-00	Transfer Out to General Fund	2,733	777	2,731	3,997	3,997	-
<b>TOTAL REQUIREMENTS</b>		<b>75,899</b>	<b>74,358</b>	<b>75,320</b>	<b>76,049</b>	<b>76,049</b>	<b>-</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>211 Tutor Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
211-03-4120-00	Grants-Federal	12,546	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>12,546</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
211-20-5050-00	Instructional Salaries - Regular	8,381	-	-	-	-	-
211-20-5080-00	Other Payroll Expenses	4	-	-	-	-	-
211-20-5081-00	Insurance Benefits	1,689	-	-	-	-	-
211-20-5082-00	Workers' Comp Insurance	28	-	-	-	-	-
211-20-5083-00	FICA	641	-	-	-	-	-
211-20-5084-00	PERS Contributions	1,125	-	-	-	-	-
211-20-5085-00	Unemployment Insurance	125	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
211-80-8510-00	Transfer Out to General Fund	553	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>12,546</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>222 Lumina Core to College Grant</b>							
<u>STATE SOURCES</u>							
222-04-4220-00	Grants-State	13,284	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>13,284</b>					
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
222-20-5070-00	Hourly Wages	2,419	-	-	-	-	-
222-20-5080-00	Other Payroll Expenses	2	-	-	-	-	-
222-20-5082-00	Workers' Comp Insurance	8	-	-	-	-	-
222-20-5083-00	FICA	185	-	-	-	-	-
222-20-5084-00	PERS Contributions	285	-	-	-	-	-
222-20-5085-00	Unemployment Insurance	56	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
222-20-6020-00	Travel and Meetings	2,810	-	-	-	-	-
222-20-6170-00	Other Contracted Services	7,383	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
222-80-8510-00	Transfer Out to General Fund	136	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>13,284</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>223 CASE Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
223-03-4120-00	Grants-Federal	41,442	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>41,442</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONAL SERVICES</u>							
223-30-5030-00	Support Staff Salaries	7,628	-	-	-	-	-
223-30-5070-00	Hourly Wages	3,500	-	-	-	-	-
223-30-5080-00	Other Payroll Expenses	5	-	-	-	-	-
223-30-5081-00	Insurance Benefits	3,221	-	-	-	-	-
223-30-5082-00	Workers' Comp Insurance	34	-	-	-	-	-
223-30-5083-00	FICA	836	-	-	-	-	-
223-30-5084-00	PERS Contributions	1,169	-	-	-	-	-
223-30-5085-00	Unemployment Insurance	273	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
223-30-6010-00	Supplies	74	-	-	-	-	-
223-30-6050-00	Postage and Shipping	92	-	-	-	-	-
223-30-6080-00	Advertising	1,587	-	-	-	-	-
223-30-6170-00	Other Contracted Services	19,386	-	-	-	-	-
223-30-6212-00	Equipment Maintenance Contract	64	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
223-80-8510-00	Transfer Out to General Fund	503	-	-	-	-	-
223-80-8591-00	Administrative Overhead Transfer	3,070	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>41,442</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>224 Career Pathways Development Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
224-04-4220-00	Pathways Grant	-	-	30,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>30,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
224-20-6010-00	Supplies	-	-	7,038	-	-	-
224-20-6240-00	Non-capital Equipment - Equipment	-	-	11,254	-	-	-
<u>CAPITAL OUTLAY</u>							
224-20-7100-00	Capital Outlay - Equipment	-	-	11,708	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>30,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>235 Tillamook County Economic Development</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
235-05-4331-00	Contracts - Local	104,089	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>104,089</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
235-30-5010-00	Administrative Salaries	53,035	-	-	-	-	-
235-30-5030-00	Support Staff Salaries	23,425	-	-	-	-	-
235-30-5070-00	Hourly Wages	839	-	-	-	-	-
235-30-5080-00	Other Payroll Expenses	34	-	-	-	-	-
235-30-5081-00	Insurance Benefits	9,903	-	-	-	-	-
235-30-5082-00	Workers' Comp Insurance	206	-	-	-	-	-
235-30-5083-00	FICA	5,932	-	-	-	-	-
235-30-5084-00	PERS Contributions	6,612	-	-	-	-	-
235-30-5085-00	Unemployment Insurance	845	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
235-80-8510-00	Transfer Out to General Fund	3,258	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>104,089</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>237 EDC TLT Fund</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
237-05-4331-00	Contracts - Local	581,194	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>581,194</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
237-50-5010-00	Administrative Salaries	46,923	-	-	-	-	-
237-50-5030-00	Support Staff Salaries	16,887	-	-	-	-	-
237-50-5070-00	Hourly Wages	2,500	-	-	-	-	-
237-50-5080-00	Other Payroll Expenses	35	-	-	-	-	-
237-50-5081-00	Insurance Benefits	10,284	-	-	-	-	-
237-50-5082-00	Workers' Comp Insurance	216	-	-	-	-	-
237-50-5083-00	FICA	5,067	-	-	-	-	-
237-50-5084-00	PERS Contributions	1,045	-	-	-	-	-
237-50-5085-00	Unemployment Insurance	1,073	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
237-50-6010-00	Supplies	3,846	-	-	-	-	-
237-50-6020-00	Travel and Meetings	12,240	-	-	-	-	-
237-50-6030-00	Telephone	803	-	-	-	-	-
237-50-6050-00	Postage and Shipping	53	-	-	-	-	-
237-50-6060-00	Membership Dues	695	-	-	-	-	-
237-50-6080-00	Print Advertising	104,663	-	-	-	-	-
237-50-6082-00	Radio, TV & Video Advertising	26,278	-	-	-	-	-
237-50-6084-00	Website & Digital Advertising	36,920	-	-	-	-	-
237-50-6085-00	Marketing-Promotions	1,142	-	-	-	-	-
237-50-6086-00	Marketing-Miscellaneous	680	-	-	-	-	-
237-50-6120-00	Community Relations	12,500	-	-	-	-	-
237-50-6135-00	Printing	6,999	-	-	-	-	-
237-50-6155-00	Legal Fees	4,860	-	-	-	-	-
237-50-6170-00	Other Contracted Services	238,704	-	-	-	-	-
237-50-6240-00	Non-capital Equipment - Equipment	7,813	-	-	-	-	-
237-50-6241-00	Non-capital Equipment - Software	339	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
237-80-8510-00	Transfer Out to General Fund	607	-	-	-	-	-
237-80-8591-00	Administrative Overhead Transfer	38,022	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>581,194</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>250 Student Assistance</b>							
<i>RESOURCES</i>							
250-02-3100-00	Beginning Fund Balance	1,560	1,560	1,600	-	-	-
	<b>TOTAL RESOURCES</b>	<b>1,560</b>	<b>1,560</b>	<b>1,600</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
250-40-6311-42	Student Support Services - Other	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
250-80-8580-00	Transfer Out to Financial Aid Fund	-	-	1,600	-	-	-
	<b>SUBTOTALS</b>	-	-	1,600	-	-	-
	Unappropriated Ending Fund Balance	1,560	1,560	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,560</b>	<b>1,560</b>	<b>1,600</b>	-	-	-



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>252 Juan Young TBCC Library Grant</b>							
<i>RESOURCES</i>							
252-02-3100-00	Beginning Fund Balance	5,000	3,059	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>5,000</b>	<b>3,059</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
252-30-5010-00	Administrative Salaries	660	-	-	-	-	-
252-30-5030-00	Support Staff Salaries	-	1,995	-	-	-	-
252-30-5080-00	Other Payroll Expenses	-	2	-	-	-	-
252-30-5081-00	Insurance Benefits	205	891	-	-	-	-
252-30-5082-00	Workers' Comp Insurance	2	6	-	-	-	-
252-30-5083-00	FICA	50	131	-	-	-	-
252-30-5084-00	PERS Contributions	89	-	-	-	-	-
252-30-5085-00	Unemployment Insurance	16	34	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
252-30-6020-00	Travel and Meetings	875	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
252-80-8510-00	Transfer Out to General Fund	44	-	-	-	-	-
	<b>SUBTOTALS</b>	<b>1,941</b>	<b>3,059</b>	-	-	-	-
	Unappropriated Ending Fund Balance	3,059	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>5,000</b>	<b>3,059</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>254 ASPIRE Program</b>							
<u>RESOURCES</u>							
254-02-3100-00	Beginning Fund Balance	-	-	12,813	-	-	-
<u>STATE SOURCES</u>							
254-04-4220-00	Grants-State	-	12,812	10,800	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>12,812</b>	<b>23,613</b>	-	-	-
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
254-40-5030-00	Support Staff Salaries	-	-	17,537	-	-	-
254-40-5080-00	Other Payroll Expenses	-	-	7	-	-	-
254-40-5081-00	Insurance Benefits	-	-	3,115	-	-	-
254-40-5082-00	Workers' Comp Insurance	-	-	24	-	-	-
254-40-5083-00	FICA	-	-	567	-	-	-
254-40-5084-00	PERS Contributions	-	-	1,007	-	-	-
254-40-5085-00	Unemployment Insurance	-	-	156	-	-	-
<u>OTHER FINANCING USES</u>							
254-80-8510-00	Transfer Out to General Fund	-	-	1,200	-	-	-
	<b>SUBTOTALS</b>	-	-	<b>23,613</b>	-	-	-
	Unappropriated Ending Fund Balance	-	12,812	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>12,812</b>	<b>23,613</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>255 Academic Advisor Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
255-04-4220-00	Academic Counselor Grant	-	-	57,692	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>57,692</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
255-40-5030-00	Support Staff Salaries	-	-	32,984	-	-	-
255-40-5070-00	Hourly Wages	-	-	-	-	-	-
255-40-5080-00	Other Payroll Expenses	-	-	29	-	-	-
255-40-5081-00	Insurance Benefits	-	-	13,729	-	-	-
255-40-5082-00	Workers' Comp Insurance	-	-	105	-	-	-
255-40-5083-00	FICA	-	-	2,523	-	-	-
255-40-5084-00	PERS Contributions	-	-	5,320	-	-	-
255-40-5085-00	Unemployment Insurance	-	-	693	-	-	-
<u>OTHER FINANCING USES</u>							
255-80-8510-00	Transfer Out to General Fund	-	-	2,309	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>57,692</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>256 Student Success Grant</b>							
<u>RESOURCES</u>							
256-02-3100-00	Beginning Fund Balance	-		15,682	-	-	-
<u>STATE SOURCES</u>							
256-04-4220-00	Student Success Grant	-	15,682	31,365	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>15,682</b>	<b>47,047</b>	-	-	-
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
256-40-5070-00	Hourly Wages	-	-	1,275	-	-	-
256-40-5080-00	Other Payroll Expenses	-	-	5	-	-	-
256-40-5082-00	Workers' Comp Insurance	-	-	4	-	-	-
256-40-5083-00	FICA	-	-	98	-	-	-
256-40-5084-00	PERS Contributions	-	-	75	-	-	-
256-40-5085-00	Unemployment Insurance	-	-	27	-	-	-
<u>MATERIALS AND SERVICES</u>							
256-40-6010-00	Supplies	-	-	9,753	-	-	-
256-40-6170-00	Other Contracted Services	-	-	12,990	-	-	-
<u>FINANCIAL AID</u>							
256-70-5077-00	Student Employee Wages	-	-	600	-	-	-
256-70-5080-00	Other Payroll Expenses	-	-	20	-	-	-
256-70-5082-00	Workers' Comp Insurance	-	-	36	-	-	-
256-70-7505-00	Loans	-	-	-	-	-	-
256-70-7510-00	Tuition Discounts and Waivers	-	-	17,887	-	-	-
<u>OTHER FINANCING USES</u>							
256-80-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
256-80-8591-00	Administrative Overhead Transfer	-	-	4,277	-	-	-
<u>CONTINGENCY</u>							
256-85-9000-00	Contingency	-	-	-	-	-	-
	<b>SUBTOTALS</b>	-	-	<b>47,047</b>	-	-	-
	Unappropriated Ending Fund Balance	-	15,682	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>15,682</b>	<b>47,047</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>257 Student Success Support Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
257-04-4220-00	SB 4076 Student Success Support Grant	-	1,467	81,523	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>1,467</b>	<b>81,523</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
257-40-6010-00	Supplies	-	-	12,001	-	-	-
257-40-6020-00	Travel and Meeting	-	1,467	19,628	-	-	-
257-40-6050-00	Postage and Shipping	-	-	50	-	-	-
257-40-6060-00	Membership Dues	-	-	2,170	-	-	-
257-40-6170-00	Other Contracted Services	-	-	40,129	-	-	-
<u>OTHER FINANCING USES</u>							
257-80-8591-00	Administrative Overhead Transfer	-	-	7,545	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>1,467</b>	<b>81,523</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>274 Data Quality Improvement Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
274-04-4220-00	State Data Quality Improvement Grant	-	-	39,877	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>39,877</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
274-30-5070-00	Hourly Wages	-	-	11,000	-	-	-
274-30-5080-00	Other Payroll Expenses	-	-	-	-	-	-
274-30-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
274-30-5083-00	FICA	-	-	-	-	-	-
274-30-5084-00	PERS Contributions	-	-	-	-	-	-
274-30-5085-00	Unemployment Insurance	-	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
274-30-6170-00	Other Contracted Services	-	-	28,477	-	-	-
<u>OTHER FINANCING USES</u>							
274-80-8510-00	Transfer Out to General Fund	-	-	400	-	-	-
274-80-8591-00	Administrative Overhead Transfer	-	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>39,877</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>275 Lumina Credit When Its Due Grant</b>							
<i>RESOURCES</i>							
275-02-3100-00	Beginning Fund Balance	4,099	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>4,099</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>CAPITAL OUTLAY</u>							
275-40-7110-00	Capital Outlay - Software	4,099	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>4,099</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>276 Oregon Accelerated College Credit Program Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
276-04-4220-00	Grants-State	1,981	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>1,981</b>					
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
276-20-6010-00	Supplies	886	-	-	-	-	-
276-20-6012-00	Textbooks	1,095	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,981</b>	-	-	-	-	-



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>277 Oregon Dev Ed Redesign Grant</b>							
<u>RESOURCES</u>							
277-02-3100-00	Beginning Fund Balance	-	7,664	9,000	-	-	-
<u>LOCAL SOURCES</u>							
277-05-4330-00	BMCC IGA Dev Ed Redesign	9,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>9,000</b>	<b>7,664</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
277-20-5050-00	Instructional Salaries - Regular	-	908	-	-	-	-
277-20-5070-00	Hourly Wages	1,055	188	-	-	-	-
277-20-5080-00	Other Payroll Expenses	1	1	-	-	-	-
277-20-5081-00	Insurance Benefits	-	137	-	-	-	-
277-20-5082-00	Workers' Comp Insurance	3	3	-	-	-	-
277-20-5083-00	FICA	81	69	-	-	-	-
277-20-5084-00	PERS Contributions	75	95	-	-	-	-
277-20-5085-00	Unemployment Insurance	21	6	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
277-20-6020-00	Travel and Meetings	63	93	-	-	-	-
277-20-6170-00	Other Contracted Services	-	6,000	9,000	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
277-30-5010-00	Administrative Salaries	-	70	-	-	-	-
277-30-5081-00	Insurance Benefits	-	6	-	-	-	-
277-30-5083-00	FICA	-	5	-	-	-	-
277-30-5084-00	PERS Contributions	-	7	-	-	-	-
<u>OTHER FINANCING USES</u>							
277-80-8510-00	Transfer Out to General Fund	37	76	-	-	-	-
	<b>SUBTOTALS</b>	<b>1,336</b>	<b>7,664</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Unappropriated Ending Fund Balance	7,664	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>9,000</b>	<b>7,664</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>278 Student Loan Default Prevention IGA</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
278-05-4330-00	Blue Mtn IGA Student Loan Default	5,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>5,000</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
278-40-6010-00	Supplies	1,671	-	-	-	-	-
278-40-6170-00	Other Contracted Services	517	-	-	-	-	-
278-40-6240-00	Non-capital Equipment - Equipment	1,414	-	-	-	-	-
278-40-6241-00	Non-capital Equipment - Software	1,398	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>5,000</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>279 Co-Requisite Dev Ed Models Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
279-04-4220-00	State Grant	-	-	30,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>30,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
279-30-6020-00	Travel and Meetings	-	-	5,000	-	-	-
279-30-6170-00	Other Contracted Services	-	-	25,000	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>30,000</b>	-	-	-



**FINANCIAL AID FUND**

		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>FINANCIAL AID FUND:SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		103,629	134,137	91,544	91,244	91,244	91,244
FEDERAL SOURCES		1,340,527	842,826	1,530,250	1,530,250	1,530,250	1,530,250
STATE SOURCES		98,016	92,168	110,000	205,000	205,000	205,000
OTHER SOURCES		69,747	70,531	135,000	135,000	135,000	135,000
OTHER FINANCING SOURCES		150,000	56,859	131,600	130,000	130,000	130,000
<b>TOTAL RESOURCES</b>		<b>1,761,919</b>	<b>1,196,521</b>	<b>1,998,394</b>	<b>2,091,494</b>	<b>2,091,494</b>	<b>2,091,494</b>
<i>REQUIREMENTS</i>							
FINANCIAL AID		1,626,553	1,105,557	1,995,144	2,088,244	2,088,244	2,088,244
OTHER FINANCING USES		1,229	1,234	3,250	3,250	3,250	3,250
SUBTOTALS		1,627,782	1,106,791	1,998,394	2,091,494	2,091,494	2,091,494
UNAPPROPRIATED ENDING FUND BALANCE		134,137	89,730	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>1,761,919</b>	<b>1,196,521</b>	<b>1,998,394</b>	<b>2,091,494</b>	<b>2,091,494</b>	<b>2,091,494</b>



**ENTERPRISE FUND**

		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>ENTERPRISE FUND: SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		111,763	89,677	37,860	52,762	52,762	52,762
LOCAL SOURCES		19,640	41,688	35,000	35,000	35,000	35,000
TUITION AND FEES		14,790	11,991	12,300	64,700	64,700	64,700
OTHER SOURCES		134,046	72,238	52,050	24,100	24,100	24,100
<b>TOTAL RESOURCES</b>		<b>280,239</b>	<b>215,594</b>	<b>137,210</b>	<b>176,562</b>	<b>176,562</b>	<b>176,562</b>
<i>REQUIREMENTS</i>							
INSTRUCTION		45,379	48,099	61,425	110,055	110,055	110,055
INSTRUCTIONAL SUPPORT		1,593	-	-	20,000	20,000	20,000
STUDENT SERVICES		141,037	94,250	49,699	16,870	16,870	16,870
OTHER FINANCING USES		2,553	2,691	2,371	4,340	4,340	4,340
CONTINGENCY		-	-	-	5,730	5,730	5,730
<b>SUBTOTALS</b>		<b>190,562</b>	<b>145,040</b>	<b>113,495</b>	<b>156,995</b>	<b>156,995</b>	<b>156,995</b>
UNAPPROPRIATED ENDING FUND BALANCE		89,677	70,554	23,715	19,567	19,567	19,567
<b>TOTAL REQUIREMENTS</b>		<b>280,239</b>	<b>215,594</b>	<b>137,210</b>	<b>176,562</b>	<b>176,562</b>	<b>176,562</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>310 Community Education</b>							
<i>RESOURCES</i>							
310-02-3100-00	Beginning Fund Balance	10,611	13,589	16,000	16,000	16,000	16,000
<u>TUITION AND FEES</u>							
310-10-4401-00	Continuing and Community Ed Tuition	4,590	2,459	2,000	2,000	2,000	2,000
310-10-4416-00	CEU/CED Course Fees	1,225	3,150	4,500	4,500	4,500	4,500
310-10-4417-00	CEU/CED Other Course Fees	140	-	-	-	-	-
<b>TOTAL RESOURCES</b>		<b>16,566</b>	<b>19,198</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
310-20-5060-00	Instructional Salaries - Adjunct	2,090	2,140	3,500	3,500	3,500	3,500
310-20-5070-00	Hourly Wages	18	-	-	-	-	-
310-20-5080-00	Other Payroll Expenses	2	2	23	23	23	23
310-20-5082-00	Workers' Comp Insurance	11	9	11	12	12	12
310-20-5083-00	FICA	161	164	268	268	268	268
310-20-5084-00	PERS Contributions	-	-	475	532	532	532
310-20-5085-00	Unemployment Insurance	44	45	74	95	95	95
<u>MATERIALS AND SERVICES</u>							
310-20-6010-00	Supplies	73	321	200	200	200	200
310-20-6020-00	Travel and Meetings	235	-	200	200	200	200
310-20-6050-00	Postage and Shipping	7	17	50	50	50	50
310-20-6086-00	Marketing - Other	-	-	500	500	500	500
310-20-6230-00	Rent-Classroom	-	-	1,000	1,000	1,000	1,000
310-20-6301-00	Instructional Contract - Other	-	195	200	200	200	200
310-20-6302-00	Other Course Expense	336	-	1,000	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
310-80-8510-00	Transfer Out to General Fund	-	-	245	245	245	245
<b>SUBTOTALS</b>		<b>2,977</b>	<b>2,893</b>	<b>7,746</b>	<b>7,825</b>	<b>7,825</b>	<b>7,825</b>
310-86-3100-00	Unappropriated Ending Fund Balance	13,589	16,305	14,754	14,675	14,675	14,675
<b>TOTAL REQUIREMENTS</b>		<b>16,566</b>	<b>19,198</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>311 Driver Ed Program</b>							
<i>RESOURCES</i>							
311-02-3100-00	Beginning Fund Balance	(39)	(1,643)	1,860	262	262	262
<i>TUITION AND FEES</i>							
311-10-4416-00	CEU/CED Course Fees	6,005	5,945	4,500	4,500	4,500	4,500
311-10-4417-00	CEU/CED Other Course Fees	175	437	300	300	300	300
<i>OTHER SOURCES</i>							
311-15-4720-00	Drivers Ed Reimbursement	4,275	5,115	5,000	5,000	5,000	5,000
<b>TOTAL RESOURCES</b>		<b>10,416</b>	<b>9,854</b>	<b>11,660</b>	<b>10,062</b>	<b>10,062</b>	<b>10,062</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
311-20-5060-00	Instructional Salaries - Adjunct	5,497	4,522	6,111	6,111	6,111	6,111
311-20-5070-00	Hourly Wages	295	887	-	-	-	-
311-20-5080-00	Other Payroll Expenses	5	4	-	23	23	23
311-20-5082-00	Workers' Comp Insurance	19	17	20	20	20	20
311-20-5083-00	FICA	443	414	443	467	467	467
311-20-5085-00	Unemployment Insurance	136	111	145	165	165	165
<i>MATERIALS AND SERVICES</i>							
311-20-6010-00	Supplies	255	8	200	200	200	200
311-20-6020-00	Travel and Meetings	3,432	-	1,810	1,500	1,500	1,500
311-20-6050-00	Postage and Shipping	7	-	15	15	15	15
311-20-6180-00	Insurance	-	275	425	450	450	450
311-20-6213-00	Vehicle Maintenance	127	70	200	200	200	200
311-20-6225-00	Gasoline	343	187	791	911	911	911
311-20-6232-00	Rent - Equipment/Film	1,500	1,500	1,500	-	-	-
<b>SUBTOTALS</b>		<b>12,059</b>	<b>7,995</b>	<b>11,660</b>	<b>10,062</b>	<b>10,062</b>	<b>10,062</b>
Unappropriated Ending Fund Balance		(1,643)	1,859	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>10,416</b>	<b>9,854</b>	<b>11,660</b>	<b>10,062</b>	<b>10,062</b>	<b>10,062</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>312 Summer Term</b>							
<i>RESOURCES</i>							
<u>TUITION AND FEES</u>							
312-10-4400-00	Credit Tuition	-	-	-	48,000	48,000	48,000
312-10-4401-00	Continuing and Community Ed Tuition	-	-	-	4,400	4,400	4,400
	<b>TOTAL RESOURCES</b>	-	-	-	<b>52,400</b>	<b>52,400</b>	<b>52,400</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION - CONTINUING EDUCATION</u>							
<u>PERSONNEL SERVICES</u>							
312-23-5060-00	Instructional Salaries - Adjunct	-	-	-	1,000	1,000	1,000
312-23-5080-00	Other Payroll Expenses	-	-	-	28	28	28
312-23-5082-00	Workers' Comp Insurance	-	-	-	3	3	3
312-23-5083-00	FICA	-	-	-	77	77	77
312-23-5084-00	PERS Contributions	-	-	-	152	152	152
312-23-5085-00	Unemployment Insurance	-	-	-	27	27	27
<u>MATERIALS AND SERVICES</u>							
312-23-6302-00	Other Course Expense	-	-	-	1,000	1,000	1,000
<u>INSTRUCTION - CAREER TECHNICAL</u>							
<u>PERSONNEL SERVICES</u>							
312-24-5060-00	Instructional Salaries - Adjunct	-	-	-	6,500	6,500	6,500
312-24-5080-00	Other Payroll Expenses	-	-	-	37	37	37
312-24-5082-00	Workers' Comp Insurance	-	-	-	126	126	126
312-24-5083-00	FICA	-	-	-	497	497	497
312-24-5084-00	PERS Contributions	-	-	-	987	987	987
312-24-5085-00	Unemployment Insurance	-	-	-	176	176	176
<u>INSTRUCTION - LOWER DIVISION CREDIT</u>							
<u>PERSONNEL SERVICES</u>							
312-25-5060-00	Instructional Salaries - Adjunct	-	-	-	31,000	31,000	31,000
312-25-5080-00	Other Payroll Expenses	-	-	-	51	51	51
312-25-5082-00	Workers' Comp Insurance	-	-	-	126	126	126
312-25-5083-00	FICA	-	-	-	2,372	2,372	2,372
312-25-5084-00	PERS Contributions	-	-	-	4,709	4,709	4,709
312-25-5085-00	Unemployment Insurance	-	-	-	837	837	837
<u>OTHER FINANCING USES</u>							
312-80-8510-00	Transfer Out to General Fund	-	-	-	2,695	2,695	2,695
	<b>TOTAL REQUIREMENTS</b>	-	-	-	<b>52,400</b>	<b>52,400</b>	<b>52,400</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>320 TBCC Store</b>							
<i>RESOURCES</i>							
320-02-3100-00	Beginning Fund Balance	73,244	49,359	-	-	-	-
<i>OTHER SOURCES</i>							
320-15-4501-00	Store Sales	105,895	59,144	36,000	15,000	15,000	15,000
320-15-4720-00	Miscellaneous Income	871	360	250	1,500	1,500	1,500
<b>TOTAL RESOURCES</b>		<b>180,010</b>	<b>108,863</b>	<b>36,250</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
320-40-5030-00	Support Staff Salaries	29,811	24,757	10,366	-	-	-
320-40-5080-00	Other Payroll Expenses	69	(1,989)	8	-	-	-
320-40-5081-00	Insurance Benefits	10,573	11,393	3,871	-	-	-
320-40-5082-00	Workers' Comp Insurance	91	89	33	-	-	-
320-40-5083-00	FICA	2,287	2,306	793	-	-	-
320-40-5084-00	PERS Contributions	4,599	4,918	1,983	-	-	-
320-40-5085-00	Unemployment Insurance	569	549	218	-	-	-
<i>MATERIALS AND SERVICES</i>							
320-40-6010-00	Supplies	130	286	300	300	300	300
320-40-6020-00	Travel and Meetings	-	89	400	400	400	400
320-40-6030-00	Telephone	-	-	-	-	-	-
320-40-6050-00	Postage and Shipping	1,517	995	750	750	750	750
320-40-6060-00	Membership Dues	-	-	-	-	-	-
320-40-6170-00	Other Contracted Services	1,720	520	1,720	1,720	1,720	1,720
320-40-6210-00	Repair - Equipment	-	-	-	-	-	-
320-40-6212-00	Equipment Maintenance Contract	-	-	-	-	-	-
320-40-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
320-40-6330-00	Materials for Resale	77,211	46,604	15,000	10,000	10,000	10,000
320-40-6331-00	Restocking Fee	101	-	-	-	-	-
320-40-6360-00	Miscellaneous	-	-	82	200	200	200
<i>OTHER FINANCING USES</i>							
320-80-8510-00	Transfer Out to General Fund	1,973	2,134	726	-	-	-
<i>CONTINGENCY</i>							
320-85-9000-00	Contingency	-	-	-	3,130	3,130	3,130
<b>SUBTOTALS</b>		<b>130,651</b>	<b>92,651</b>	<b>36,250</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
Unappropriated Ending Fund Balance		49,359	16,212	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>180,010</b>	<b>108,863</b>	<b>36,250</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>330 Customized Training</b>							
<i>RESOURCES</i>							
330-02-3100-00	Beginning Fund Balance	21,764	24,226	15,000	33,000	33,000	33,000
<u>LOCAL SOURCES</u>							
330-05-4331-00	Contracts - Local	19,640	41,688	35,000	35,000	35,000	35,000
<u>TUITION AND FEES</u>							
330-10-4416-00	CEU/CED Course Fees	730	-	1,000	1,000	1,000	1,000
330-10-4417-00	CEU/CED Other Course Fees	1,925	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>44,059</b>	<b>65,914</b>	<b>51,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<i>PERSONNEL SERVICES</i>							
330-20-5060-00	Instructional Salaries - Adjunct	7,800	6,750	20,000	20,000	20,000	20,000
330-20-5070-00	Hourly Wages	-	1,200	-	-	-	-
330-20-5080-00	Other Payroll Expenses	2	2	34	34	34	34
330-20-5082-00	Workers' Comp Insurance	25	26	64	66	66	66
330-20-5083-00	FICA	572	565	1,530	1,530	1,530	1,530
330-20-5084-00	PERS Contributions	1,047	841	2,716	3,038	3,038	3,038
330-20-5085-00	Unemployment Insurance	134	95	420	540	540	540
<i>MATERIALS AND SERVICES</i>							
330-20-6010-00	Supplies	2,523	11,932	7,000	7,000	7,000	7,000
330-20-6020-00	Travel and Meetings	1,132	1,523	2,500	2,500	2,500	2,500
330-20-6050-00	Postage and Shipping	1	12	100	100	100	100
330-20-6170-00	Other Contracted Services	4,124	8,494	7,000	7,000	7,000	7,000
330-20-6301-00	Instructional Contract - Other	-	-	900	900	900	900
330-20-6340-00	Bad Debts	300	-	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<i>PERSONNEL SERVICES</i>							
330-30-5070-00	Hourly Wages	1,000	-	-	-	-	-
330-30-5080-00	Other Payroll Expenses	1	-	-	-	-	-
330-30-5082-00	Workers' Comp Insurance	3	-	-	-	-	-
330-30-5083-00	FICA	70	-	-	-	-	-
330-30-5084-00	PERS Contributions	134	-	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
330-30-6170-00	Other Contracted Services	385	-	-	20,000	20,000	20,000
<u>OTHER FINANCING USES</u>							
330-80-8510-00	Transfer Out to General Fund	580	557	1,400	1,400	1,400	1,400
	<b>SUBTOTALS</b>	<b>19,833</b>	<b>31,997</b>	<b>43,664</b>	<b>64,108</b>	<b>64,108</b>	<b>64,108</b>
330-86-3100-00	Unappropriated Ending Fund Balance	24,226	33,917	7,336	4,892	4,892	4,892
	<b>TOTAL REQUIREMENTS</b>	<b>44,059</b>	<b>65,914</b>	<b>51,000</b>	<b>69,000</b>	<b>69,000</b>	<b>69,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>340 TBCC Kiosk and Vending</b>							
<i>RESOURCES</i>							
340-02-3100-00	Beginning Fund Balance	6,183	3,267	5,000	3,500	3,500	3,500
<i>OTHER SOURCES</i>							
340-15-4504-00	Kiosk Income	5,137	620	8,200	-	-	-
340-15-4505-00	Vending Income	2,591	1,879	2,600	2,600	2,600	2,600
340-15-4506-00	Kiosk Punch Card	730	170	-	-	-	-
340-15-4720-00	Pepsi Commission	602	58	-	-	-	-
340-15-4740-00	Kiosk Tip Income	383	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>15,626</b>	<b>5,994</b>	<b>15,800</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<i>MATERIALS AND SERVICES</i>							
340-40-6010-00	Supplies	12,059	2,989	13,000	3,000	3,000	3,000
340-40-6020-00	Travel and Meetings	-	-	25	-	-	-
340-40-6170-00	Other Contracted Services	250	-	350	-	-	-
340-40-6210-00	Repair - Equipment	50	744	800	500	500	500
<u>CONTINGENCY</u>							
340-85-9000-00	Contingency	-	-	-	2,600	2,600	2,600
	<b>SUBTOTALS</b>	<b>12,359</b>	<b>3,733</b>	<b>14,175</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
340-86-3100-00	Unappropriated Ending Fund Balance	3,267	2,261	1,625	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>15,626</b>	<b>5,994</b>	<b>15,800</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>341 Culinary Catering</b>							
<i>RESOURCES</i>							
341-02-3100-00	Fund Balance	-	879	-	-	-	-
<i>OTHER SOURCES</i>							
341-15-4507-00	Catering Income	13,562	4,892	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>13,562</b>	<b>5,771</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>MATERIALS AND SERVICES</i>							
341-20-6010-00	Supplies	12,683	4,846	-	-	-	-
341-20-6190-00	Licenses and renewals	-	325	-	-	-	-
341-20-6210-00	Repair - Equipment	-	286	-	-	-	-
341-20-6220-00	Utilities	-	249	-	-	-	-
341-20-6232-00	Rent - Equipment/Film	-	65	-	-	-	-
	<b>SUBTOTALS</b>	<b>12,683</b>	<b>5,771</b>	-	-	-	-
	Unappropriated Ending Fund Balance	879	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>13,562</b>	<b>5,771</b>	-	-	-	-



**DEBT SERVICE FUND**

		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>DEBT SERVICE FUND: SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		55,593	30,161	12,000	-	-	-
LOCAL SOURCES		684,960	705,716	733,137	683,824	683,824	683,824
OTHER SOURCES		1,366	1,806	1,105	1,305	1,305	1,305
OTHER FINANCING SOURCES		113,206	7,257,109	136,000	150,000	150,000	150,000
<b>TOTAL RESOURCES</b>		<b>855,125</b>	<b>7,994,792</b>	<b>882,242</b>	<b>835,129</b>	<b>835,129</b>	<b>835,129</b>
<i>REQUIREMENTS</i>							
COLLEGE SUPPORT		1,600	1,600	1,600	1,600	1,600	1,600
DEBT SERVICE		823,364	842,775	880,221	821,090	821,090	821,090
OTHER FINANCING USES		-	7,120,581	-	-	-	-
<b>SUBTOTALS</b>		<b>824,964</b>	<b>7,964,956</b>	<b>881,821</b>	<b>822,690</b>	<b>822,690</b>	<b>822,690</b>
UNAPPROPRIATED ENDING FUND BALANCE		30,161	29,836	421	12,439	12,439	12,439
<b>TOTAL REQUIREMENTS</b>		<b>855,125</b>	<b>7,994,792</b>	<b>882,242</b>	<b>835,129</b>	<b>835,129</b>	<b>835,129</b>



ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>410 PERS Debt Service</b>							
<u>RESOURCES</u>							
410-02-3100-00	Beginning Fund Balance	4,755	(2,260)	-	-	-	-
<u>OTHER SOURCES</u>							
410-15-4700-00	Interest Income	6	14	5	5	5	5
<u>OTHER FINANCING SOURCES</u>							
410-19-4910-00	Transfer In From General Fund	113,206	136,528	136,000	150,000	150,000	150,000
	<b>TOTAL RESOURCES</b>	<b>117,967</b>	<b>134,282</b>	<b>136,005</b>	<b>150,005</b>	<b>150,005</b>	<b>150,005</b>
<u>REQUIREMENTS</u>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
410-50-6040-00	Banking	1,600	1,600	1,600	1,600	1,600	1,600
<u>DEBT SERVICES</u>							
410-75-8010-00	Debt Service - Principal	45,000	55,000	65,000	70,000	70,000	70,000
410-75-8015-00	Debt Service - Interest	73,627	71,537	68,984	65,966	65,966	65,966
	<b>SUBTOTALS</b>	<b>120,227</b>	<b>128,137</b>	<b>135,584</b>	<b>137,566</b>	<b>137,566</b>	<b>137,566</b>
410-86-3100-00	Unappropriated Ending Fund Balance	(2,260)	6,145	421	12,439	12,439	12,439
	<b>TOTAL REQUIREMENTS</b>	<b>117,967</b>	<b>134,282</b>	<b>136,005</b>	<b>150,005</b>	<b>150,005</b>	<b>150,005</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>420 GO Bond Debt Service</b>							
<i>RESOURCES</i>							
420-02-3100-00	Beginning Fund Balance	50,838	32,421	12,000	-	-	-
<u>LOCAL SOURCES</u>							
420-05-4300-00	Current Year Property Taxes	656,493	682,991	708,137	668,824	668,824	668,824
420-05-4310-00	Prior Years Property Taxes	28,467	22,725	25,000	15,000	15,000	15,000
<u>OTHER SOURCES</u>							
420-15-4700-00	Interest Income	1,360	1,792	1,100	1,300	1,300	1,300
<u>OTHER FINANCING SOURCES</u>							
420-19-4790-00	Bond Proceeds	-	7,120,581	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>737,158</b>	<b>7,860,510</b>	<b>746,237</b>	<b>685,124</b>	<b>685,124</b>	<b>685,124</b>
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
420-75-8010-00	Debt Service - Principal	370,000	400,000	450,000	565,428	565,428	565,428
420-75-8015-00	Debt Service - Interest	334,737	316,238	296,237	119,696	119,696	119,696
<u>OTHER FINANCING USES</u>							
420-80-6165-00	Bond Issuance Costs	-	75,534	-	-	-	-
420-80-8998-00	Refunding of Long-Term Debt	-	7,045,047	-	-	-	-
	<b>SUBTOTALS</b>	<b>704,737</b>	<b>7,836,819</b>	<b>746,237</b>	<b>685,124</b>	<b>685,124</b>	<b>685,124</b>
	Unappropriated Ending Fund Balance	32,421	23,691	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>737,158</b>	<b>7,860,510</b>	<b>746,237</b>	<b>685,124</b>	<b>685,124</b>	<b>685,124</b>



**CAPITAL PROJECT FUND**

	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>CAPITAL PROJECT FUND: SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	1,066,260	1,982,377	962,000	680,000	680,000	680,000
STATE SOURCES	-	18,545	2,000,000	-	-	-
OTHER SOURCES	7,142	645,710	962,000	255,000	255,000	255,000
OTHER FINANCING SOURCES	957,000	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>2,030,402</b>	<b>2,646,632</b>	<b>3,924,000</b>	<b>935,000</b>	<b>935,000</b>	<b>935,000</b>
<i>REQUIREMENTS</i>						
PLANT ADDITIONS	48,025	2,305,887	2,957,000	250,000	250,000	250,000
OTHER FINANCING USES	-	-	350,889	485,000	485,000	485,000
<b>SUBTOTALS</b>	<b>48,025</b>	<b>2,305,887</b>	<b>3,307,889</b>	<b>735,000</b>	<b>735,000</b>	<b>735,000</b>
UNAPPROPRIATED ENDING FUND BALANCE	1,982,377	340,745	616,111	200,000	200,000	200,000
<b>TOTAL REQUIREMENTS</b>	<b>2,030,402</b>	<b>2,646,632</b>	<b>3,924,000</b>	<b>935,000</b>	<b>935,000</b>	<b>935,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>520 Campus Construction</b>							
<i>RESOURCES</i>							
520-02-3100-00	Beginning Fund Balance	1,066,260	1,023,334	-	-	-	-
<i>OTHER SOURCES</i>							
520-15-4700-00	Interest Income	5,099	1,015	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>1,071,359</b>	<b>1,024,349</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<i>PLANT ADDITIONS</i>							
<i>MATERIALS AND SERVICES</i>							
520-65-6010-00	Supplies	8	353	-	-	-	-
520-65-6020-00	Travel and Meetings	204	81	-	-	-	-
520-65-6040-00	Banking	120	60	-	-	-	-
520-65-6050-00	Postage and Shipping	1	24	-	-	-	-
520-65-6080-00	Advertising	1,297	319	-	-	-	-
520-65-6155-00	Legal Fees	520	580	-	-	-	-
520-65-6170-00	Other Contracted Services	35,368	363,341	-	-	-	-
520-65-6360-00	Miscellaneous	-	32,162	-	-	-	-
<i>CAPITAL OUTLAY</i>							
520-65-7140-00	Capital Outlay - Land	10,507	627,429	-	-	-	-
	<b>SUBTOTALS</b>	<b>48,025</b>	<b>1,024,349</b>	-	-	-	-
520-86-3100-00	Unappropriated Ending Fund Balance	1,023,334	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,071,359</b>	<b>1,024,349</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>525 Local Capital Fund</b>							
<i>RESOURCES</i>							
525-02-3100-00	Beginning Fund Balance	-	959,043	962,000	680,000	680,000	680,000
<i>OTHER SOURCES</i>							
525-15-4700-00	Interest Income	2,043	6,180	5,000	5,000	5,000	5,000
<i>OTHER FINANCING SOURCES</i>							
525-19-4920-00	Transfer In From Special Fund	957,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>959,043</b>	<b>965,223</b>	<b>967,000</b>	<b>685,000</b>	<b>685,000</b>	<b>685,000</b>
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
525-80-8520-00	Transfer Out to Special Fund	-	-	350,889	485,000	485,000	485,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>350,889</b>	<b>485,000</b>	<b>485,000</b>	<b>485,000</b>
525-86-3100-00	Unappropriated Ending Fund Balance	959,043	965,223	616,111	200,000	200,000	200,000
	<b>TOTAL REQUIREMENTS</b>	<b>959,043</b>	<b>965,223</b>	<b>967,000</b>	<b>685,000</b>	<b>685,000</b>	<b>685,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>530 State Match Capital Fund</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
530-04-4205-00	State Bond Match for Capital Construction	-	18,545	2,000,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>18,545</b>	<b>2,000,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
530-65-6170-00	Other Contracted Services	-	18,545	2,000,000	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>18,545</b>	<b>2,000,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>555 Grant Capital Fund</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
555-15-4740-00	Other Grant Source	-	638,515	957,000	250,000	250,000	250,000
	<b>TOTAL RESOURCES</b>	-	<b>638,515</b>	<b>957,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
555-65-6155-00	Legal Fees	-	966	-	-	-	-
555-65-6170-00	Other Contracted Services	-	1,158,042	957,000	250,000	250,000	250,000
555-65-6360-00	Miscellaneous	-	102,511	-	-	-	-
<u>CAPITAL OUTLAY</u>							
555-65-7140-00	Capital Outlay - Land	-	1,474	-	-	-	-
	<b>SUBTOTALS</b>	-	<b>1,262,993</b>	<b>957,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
	Unappropriated Ending Fund Balance	-	(624,478)	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>638,515</b>	<b>957,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>





**AGENCY FUND**

		2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2017 - 2018	2017 - 2018
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>AGENCY FUND: SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		1,860	1,711	1,473,620	1,094,464	1,094,464	1,094,464
FEDERAL SOURCES		-	-	35,000	-	-	-
LOCAL SOURCES		-	2,326,515	990,117	986,120	986,120	1,060,520
OTHER SOURCES		3,022	44,738	60,071	62,055	62,055	64,055
OTHER FINANCING SOURCES		6,088	4,637	8,000	8,000	8,000	8,000
<b>TOTAL RESOURCES</b>		<b>10,970</b>	<b>2,377,601</b>	<b>2,566,808</b>	<b>2,150,639</b>	<b>2,150,639</b>	<b>2,227,039</b>
<i>REQUIREMENTS</i>							
INSTRUCTIONAL SUPPORT		-	96,375	110,693	104,921	104,921	122,221
STUDENT SERVICES		5,197	3,480	10,300	8,590	8,590	8,590
COLLEGE SUPPORT		-	870,578	1,506,811	1,545,467	1,545,467	1,614,067
FINANCIAL AID		4,062	2,593	5,830	6,035	6,035	6,035
OTHER FINANCING USES		-	12,717	17,455	18,496	18,496	18,496
CONTINGENCY		-	-	100,000	122,000	122,000	122,000
SUBTOTALS		9,259	985,743	1,751,089	1,805,509	1,805,509	1,891,409
UNAPPROPRIATED ENDING FUND BALANCE		1,711	1,391,858	815,719	345,130	345,130	335,630
<b>TOTAL REQUIREMENTS</b>		<b>10,970</b>	<b>2,377,601</b>	<b>2,566,808</b>	<b>2,150,639</b>	<b>2,150,639</b>	<b>2,227,039</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>710 Associated Students of TBCC</b>							
<u>RESOURCES</u>							
710-02-3100-00	Beginning Fund Balance	388	129	-	1,000	1,000	1,000
<u>OTHER SOURCES</u>							
710-15-4740-00	Associated Students of ASTBCC	720	467	1,000	1,000	1,000	1,000
<u>OTHER FINANCING SOURCES</u>							
710-19-4910-00	Transfer In From General Fund	6,088	4,637	8,000	8,000	8,000	8,000
	<b>TOTAL RESOURCES</b>	<b>7,196</b>	<b>5,233</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
710-40-6010-00	Supplies	111	-	400	400	400	400
710-40-6020-00	Travel and Meetings	-	-	200	200	200	200
710-40-6050-00	Postage and Shipping	-	4	5	5	5	5
710-40-6170-00	Other Contracted Services	2,096	1,724	2,420	2,200	2,200	2,200
710-40-6312-00	Student Activities	108	-	-	410	410	410
710-40-6330-00	Materials for Resale	825	-	-	-	-	-
<u>FINANCIAL AID</u>							
710-70-5077-00	Student Employee Wages	3,907	2,461	5,580	5,760	5,760	5,760
710-70-5080-00	Other Payroll Expenses	7	4	-	9	9	9
710-70-5082-00	Workers' Comp Insurance	13	8	-	16	16	16
	<b>SUBTOTALS</b>	<b>7,067</b>	<b>4,201</b>	<b>8,605</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
710-86-3100-00	Unappropriated Ending Fund Balance	129	1,032	395	1,000	1,000	1,000
	<b>TOTAL REQUIREMENTS</b>	<b>7,196</b>	<b>5,233</b>	<b>9,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>720 Phi Theta Kappa Honorary Society</b>							
<u>RESOURCES</u>							
720-02-3100-00	Beginning Fund Balance	1,472	1,582	525	1,500	1,500	1,500
<u>OTHER SOURCES</u>							
720-15-4740-00	Phi Theta Kappa Honorary Society	2,302	2,077	7,000	5,125	5,125	5,125
	<b>TOTAL RESOURCES</b>	<b>3,774</b>	<b>3,659</b>	<b>7,525</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
720-40-6010-00	Supplies	229	154	375	400	400	400
720-40-6020-00	Travel and Meetings	237	414	2,500	2,500	2,500	2,500
720-40-6050-00	Postage and Shipping	87	106	100	125	125	125
720-40-6060-00	Membership Dues	495	850	3,750	1,500	1,500	1,500
720-40-6312-00	Student Activities	911	138	200	600	600	600
720-40-6330-00	Materials for Resale	98	90	250	200	200	200
720-40-6360-00	Miscellaneous	-	-	100	50	50	50
<u>FINANCIAL AID</u>							
720-70-7520-00	Scholarships	135	120	250	250	250	250
	<b>SUBTOTALS</b>	<b>2,192</b>	<b>1,872</b>	<b>7,525</b>	<b>5,625</b>	<b>5,625</b>	<b>5,625</b>
720-86-3100-00	Unappropriated Ending Fund Balance	1,582	1,787	-	1,000	1,000	1,000
	<b>TOTAL REQUIREMENTS</b>	<b>3,774</b>	<b>3,659</b>	<b>7,525</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>730 Economic Development Council</b>							
<i>RESOURCES</i>							
730-02-3100-00	Beginning Fund Balance	-	-	64,000	70,000	70,000	70,000
<u>LOCAL SOURCES</u>							
730-05-4331-00	Contracts - Local	-	134,468	85,000	65,000	65,000	65,000
<u>OTHER SOURCES</u>							
730-15-4700-00	Interest Income	-	378	-	650	650	650
730-15-4720-00	Other Income	-	727	-	250	250	250
730-15-4720-10	Administrative Fees	-	2,080	1,000	2,500	2,500	2,500
730-15-4740-10	Membership Dues - IGA Partners	-	15,431	17,500	17,500	17,500	17,500
730-15-4740-11	Membership Dues - Private Partners	-	6,617	5,000	7,000	7,000	7,000
730-15-4740-12	Membership Dues - Other Public Entities	-	1,322	1,000	3,000	3,000	3,000
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>161,023</b>	<b>173,500</b>	<b>165,900</b>	<b>165,900</b>	<b>165,900</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
730-30-5010-00	Administrative Salaries	-	35,387	36,095	36,095	36,095	36,095
730-30-5030-00	Support Staff Salaries	-	18,360	18,792	15,289	15,289	15,289
730-30-5080-00	Other Payroll Expenses	-	27	32	31	31	31
730-30-5081-00	Insurance Benefits	-	14,304	13,443	14,802	14,802	14,802
730-30-5082-00	Workers' Comp Insurance	-	172	176	169	169	169
730-30-5083-00	FICA	-	4,447	4,212	3,931	3,931	3,931
730-30-5084-00	PERS Contributions	-	5,296	7,478	7,805	7,805	7,805
730-30-5085-00	Unemployment Insurance	-	790	1,156	1,388	1,388	1,388
<u>MATERIALS AND SERVICES</u>							
730-30-6010-00	Supplies	-	216	250	250	250	250
730-30-6020-10	Travel	-	949	3,000	3,500	3,500	3,500
730-30-6020-11	Meetings	-	1,138	1,250	1,250	1,250	1,250
730-30-6020-12	Annual Meeting	-	2,043	-	-	-	-
730-30-6021-00	Professional Development	-	345	2,000	-	-	-
730-30-6030-00	Telephone	-	650	300	300	300	300
730-30-6040-00	Banking	-	25	200	200	200	200
730-30-6050-00	Postage and Shipping	-	87	100	200	200	200
730-30-6060-00	Membership Dues	-	125	200	200	200	200
730-30-6070-00	Publications	-	39	-	-	-	-
730-30-6080-00	Advertising	-	490	500	1,000	1,000	1,000
730-30-6150-00	Audit Fees	-	3,598	4,000	4,000	4,000	4,000
730-30-6155-00	Legal Fees	-	114	400	400	400	400
730-30-6170-00	Other Contracted Services	-	1,892	2,500	-	-	-
730-30-6170-13	Other Professional Fees	-	1,075	1,000	1,100	1,100	1,100
730-30-6180-00	Insurance	-	1,441	1,500	1,500	1,500	1,500
730-30-6200-00	Internet - Technology	-	302	-	-	-	-
730-30-6231-00	Rent - Office	-	3,000	6,000	5,000	5,000	5,000
730-30-6360-00	Miscellaneous	-	63	1,061	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
730-80-8510-00	Transfer Out to General Fund	-	3,504	3,855	3,597	3,597	3,597
<u>CONTINGENCY</u>							
730-85-9000-00	Contingency	-	-	-	18,000	18,000	18,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>99,879</b>	<b>109,500</b>	<b>121,007</b>	<b>121,007</b>	<b>121,007</b>
730-86-3100-00	Unappropriated Ending Fund Balance	-	61,144	64,000	44,893	44,893	44,893
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>161,023</b>	<b>173,500</b>	<b>165,900</b>	<b>165,900</b>	<b>165,900</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>731 Federal EDC Grant</b>							
<i>RESOURCES</i>							
731-02-3100-00	Beginning Fund Balance	-	-	-	30,964	30,964	30,964
<i>FEDERAL SOURCES</i>							
731-03-4120-00	Grants-Federal	-	-	35,000	-	-	-
<i>OTHER SOURCES</i>							
731-15-4700-00	Interest Income	-	-	36	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>35,036</b>	<b>30,964</b>	<b>30,964</b>	<b>30,964</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
731-30-5030-00	Support Staff Salaries	-	-	2,352	3,135	3,135	3,135
731-30-5080-00	Other Payroll Expenses	-	-	2	3	3	3
731-30-5081-00	Insurance Benefits	-	-	1,077	1,438	1,438	1,438
731-30-5082-00	Workers' Comp Insurance	-	-	6	10	10	10
731-30-5083-00	FICA	-	-	223	240	240	240
731-30-5084-00	PERS Contributions	-	-	308	600	600	600
731-30-5085-00	Unemployment Insurance	-	-	1,080	85	85	85
<i>MATERIALS &amp; SERVICES</i>							
731-30-6010-00	Supplies	-	-	-	-	-	300
731-30-6020-00	Travel and Meetings	-	-	-	-	-	1,500
731-30-6021-00	Professional Development	-	-	-	-	-	5,000
731-30-6080-00	Advertising	-	-	-	-	-	500
731-30-6170-00	Other Contracted Services	-	-	-	-	-	10,000
<i>OTHER FINANCING USES</i>							
731-80-8510-00	Transfer Out to General Fund	-	-	204	272	272	272
<i>CONTINGENCY</i>							
731-85-9000-00	Contingency	-	-	-	2,000	2,000	2,000
	<b>SUBTOTALS</b>	-	-	<b>5,252</b>	<b>7,783</b>	<b>7,783</b>	<b>25,083</b>
731-86-3100-00	Unappropriated Ending Fund Balance	-	-	29,784	23,181	23,181	5,881
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>35,036</b>	<b>30,964</b>	<b>30,964</b>	<b>30,964</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>740 Visit Tillamook Coast</b>							
<i>RESOURCES</i>							
740-02-3100-00	Beginning Fund Balance	-	-	1,400,000	985,000	985,000	985,000
<u>LOCAL SOURCES</u>							
740-05-4331-00	Contracts - Local	-	2,192,047	841,117	921,120	921,120	921,120
<u>OTHER SOURCES</u>							
740-15-4700-00	Interest Income	-	5,044	2,000	12,000	12,000	12,000
740-15-4740-00	Non TLT Miscellaneous Income	-	-	10,000	-	-	-
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>2,197,091</b>	<b>2,253,117</b>	<b>1,918,120</b>	<b>1,918,120</b>	<b>1,918,120</b>
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
740-50-5010-00	Administrative Salaries	-	113,538	131,127	132,550	132,550	132,550
740-50-5030-00	Support Staff Salaries	-	52,584	60,254	76,426	76,426	76,426
740-50-5080-00	Other Payroll Expenses	-	92	115	124	124	124
740-50-5081-00	Insurance Benefits	-	40,739	48,096	46,853	46,853	46,853
740-50-5082-00	Workers' Comp Insurance	-	515	611	689	689	689
740-50-5083-00	FICA	-	12,372	14,640	15,986	15,986	15,986
740-50-5084-00	PERS Contributions	-	13,926	25,989	31,744	31,744	31,744
740-50-5085-00	Unemployment Insurance	-	2,438	4,019	5,643	5,643	5,643
<u>MATERIALS AND SERVICES</u>							
740-50-6010-00	Supplies	-	3,409	3,000	3,000	3,000	3,000
740-50-6020-00	Travel and Meetings	-	21,151	30,000	12,000	12,000	12,000
740-50-6021-00	Professional Development	-	-	6,000	3,000	3,000	3,000
740-50-6030-00	Telephone	-	2,280	2,400	2,400	2,400	2,400
740-50-6050-00	Postage and Shipping	-	247	2,400	1,000	1,000	1,000
740-50-6060-00	Membership Dues	-	1,505	5,040	2,500	2,500	2,500
740-50-6080-00	Print Advertising	-	70,857	75,900	74,100	74,100	74,100
740-50-6082-00	Radio, TV & Video Advertising	-	41,778	110,000	153,208	153,208	153,208
740-50-6084-00	Website & Digital Advertising	-	55,042	96,200	72,200	72,200	72,200
740-50-6085-00	Marketing-Promotions	-	72,340	222,000	176,000	176,000	176,000
740-50-6088-00	Marketing and Promotions Grants	-	64,303	100,000	100,000	100,000	100,000
740-50-6089-00	Marketing Research	-	-	15,000	5,000	5,000	5,000
740-50-6150-00	Audit Fees	-	-	-	4,000	4,000	4,000
740-50-6155-00	Legal Fees	-	13,972	9,600	5,000	5,000	5,000
740-50-6170-00	Other Contracted Services	-	277,656	423,900	586,940	586,940	586,940
740-50-6180-00	Insurance	-	1,018	2,000	2,000	2,000	2,000
740-50-6212-00	Equipment Maintenance Contract	-	14	120	120	120	120
740-50-6231-00	Rent - Office	-	3,000	6,850	9,984	9,984	9,984
740-50-6240-00	Non-capital Equipment - Equipment	-	2,174	30,000	10,000	10,000	10,000
740-50-6241-00	Non-capital Equipment - Software	-	2,128	10,000	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
740-80-8510-00	Transfer Out to General Fund	-	9,213	13,396	14,627	14,627	14,627
<u>CONTINGENCY</u>							
740-85-9000-00	Contingency	-	-	100,000	100,000	100,000	100,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>878,291</b>	<b>1,548,657</b>	<b>1,652,094</b>	<b>1,652,094</b>	<b>1,652,094</b>
740-86-3100-00	Unappropriated Ending Fund Balance	-	1,318,800	704,460	266,026	266,026	266,026
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>2,197,091</b>	<b>2,253,117</b>	<b>1,918,120</b>	<b>1,918,120</b>	<b>1,918,120</b>

ACCOUNT CODE	DESCRIPTION	2014 - 2015 ACTUAL	2015 - 2016 ACTUAL	2016 - 2017 ADOPTED	2017 - 2018 PROPOSED	2017 - 2018 APPROVED	2017 - 2018 ADOPTED
<b>741 Visit Tillamook Coast Non-TLT</b>							
<u>RESOURCES</u>							
741-02-3100-00	Beginning Fund Balance	-	-	9,095	6,000	6,000	6,000
<u>LOCAL SOURCES</u>							
741-05-4331-00	Advertising Contracts	-	-	64,000	-	-	74,400
<u>OTHER SOURCES</u>							
741-15-4700-00	Interest Income	-	-	35	30	30	30
741-15-4720-00	Miscellaneous Income	-	-	3,500	-	-	-
741-15-4720-11	Annual Dinner Income	-	-	-	3,000	3,000	3,000
741-15-4750-00	Advertising Revenue	-	10,595	12,000	10,000	10,000	12,000
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>10,595</b>	<b>88,630</b>	<b>19,030</b>	<b>19,030</b>	<b>95,430</b>
<u>REQUIREMENTS</u>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
741-50-6010-00	Supplies	-	-	500	-	-	1,000
741-50-6020-00	Travel and Meetings	-	-	3,000	-	-	1,000
741-50-6020-12	Annual Dinner	-	-	2,200	6,000	6,000	6,000
741-50-6050-00	Postage and Shipping	-	-	100	-	-	100
741-50-6060-00	Membership Dues	-	-	-	-	-	500
741-50-6080-00	Print Advertising	-	-	18,000	-	-	16,000
741-50-6082-00	Radio, TV & Video Advertising	-	-	18,000	-	-	20,000
741-50-6084-00	Website & Digital Advertising	-	-	8,000	-	-	10,000
741-50-6085-00	Marketing-Promotions	-	-	5,000	-	-	5,000
741-50-6170-00	Other Contracted Services	-	-	16,000	-	-	15,000
741-50-6276-21	Event Sponsorships	-	1,500	750	2,000	2,000	2,000
<u>CONTINGENCY</u>							
741-85-9000-00	Contingency	-	-	-	2,000	2,000	2,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>1,500</b>	<b>71,550</b>	<b>10,000</b>	<b>10,000</b>	<b>78,600</b>
741-86-3100-00	Unappropriated Ending Fund Balance	-	9,095	17,080	9,030	9,030	16,830
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>10,595</b>	<b>88,630</b>	<b>19,030</b>	<b>19,030</b>	<b>95,430</b>





**PERSONNEL SERVICES**

**2017-2018 Budgeted Employee FTE By Expense Function and Fund**

Position Title	General Fund					Special Revenue Fund			Financial Aid Fund	Enterprise Fund	Agency Fund			Total
	I	IS	SS	CS	PO	I	IS	CS	FA	I	IS	CS	FA	
<b>0.5 - 1.0 FTE</b>														
Director, SBDC/EDC	0.3100						0.1900				0.5000			1.0000
SBDC/EDC Program Assistant							0.4535				0.5465			1.0000
Chief Academic Officer	0.2000	0.8000												1.0000
Cont Ed/Comm Ed Coordinator	0.5000													0.5000
Director, CTE	0.5000													0.5000
Coordinator, MIT	0.5000						0.4000							0.9000
Instructor, CAS/BA	1.0000													1.0000
Instructor, Bus Admin/MIT	1.0000													1.0000
Instructor, Biology	1.0000													1.0000
Instructor, Math	1.0000													1.0000
Instructor, English	1.0000													1.0000
Instructor, Social Science/CJA & PS	1.0000													1.0000
Director, Information Technology	0.3000				0.7000									1.0000
Coordinator, Information Technology	0.7000				0.3000									1.0000
Instructional Support Specialist		0.5000												0.5000
Grant Support (CP/ABS)/Curr Dev		0.5000					0.5000							1.0000
Director, Library		1.0000												1.0000
Learning Center Asst		0.5000												0.5000
Director, Student Services			1.0000											1.0000
Financial Aid Advisor			2.0000											2.0000
Career Education Advisor/ASPIRE			2.0000											2.0000
Assistant Registrar			1.0000											1.0000
President				1.0000										1.0000
Executive Support Specialist				1.0000				0.5000						1.5000
Chief Finance Officer				1.0000										1.0000
Business Office Specialist				3.0000										3.0000
Institutional Researcher				0.5000										0.5000
Director, Foundation				0.5000				0.5000						1.0000
Director, Facilities, Safety, HR				0.5000	0.5000									1.0000
Facilities Specialist					1.0000									1.0000
Director, Title III							0.3334	0.6666						1.0000
Curriculum/Assessment Support							0.5000							0.5000
Online Inst and Prof Dev Spec							1.0000							1.0000
Director, Tourism												1.0000		1.0000
Coordinator, Tourism Sales/Marketing												1.0000		1.0000
Tourism Assistant												1.0000		1.0000
Tourism Accountant												0.7500		0.7500
<b>Total Employee FTE 0.5 to 1.0</b>	<b>9.0100</b>	<b>3.3000</b>	<b>6.0000</b>	<b>8.5000</b>	<b>1.5000</b>	<b>0.0000</b>	<b>3.3769</b>	<b>1.6666</b>	<b>0.0000</b>	<b>0.0000</b>	<b>1.0465</b>	<b>3.7500</b>	<b>0.0000</b>	<b>38.1500</b>

I = Instruction  
 IS = Instructional Support  
 SS = Student Services  
 CS = College Support  
 PO = Plant Operations  
 FA = Financial Aid

Position Title	General Fund					Special Revenue Fund			Financial	Enterpris	Agency Fund			Total
	I	IS	SS	CS	PO	I	IS	CS	Aid Fund	e Fund	IS	CS	FA	
<b>Less than 0.5 FTE</b>														
President Emeritus				0.3333										
Adjuncts, Customized Training										0.1156				0.1156
Adjuncts, CED & Drivers Ed										0.2777				0.2777
Adjuncts, Skills Development						1.1054								1.1054
Adjuncts, CEU	0.2890					0.0578								0.3468
Adjuncts, CTE	1.6927					0.0984								1.7911
Adjuncts, LDC	3.1138					0.4691								3.5829
Hourly Title III							0.7840							0.7840
Hourly Library Asst		0.4000												0.4000
Hourly Library On-Call		0.1100												0.1100
Hourly Custodian					0.2088									0.2088
Hourly Student Employees									2.5149				0.2821	2.7970
<b>Total Employee FTE less than 0.5</b>	<b>5.0955</b>	<b>0.5100</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.2088</b>	<b>1.7307</b>	<b>0.7840</b>	<b>0.0000</b>	<b>2.5149</b>	<b>0.3933</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.2821</b>	<b>11.5193</b>
<b>Total All Employee FTE</b>	<b>14.1055</b>	<b>3.8100</b>	<b>6.0000</b>	<b>8.5000</b>	<b>1.7088</b>	<b>1.7307</b>	<b>4.1609</b>	<b>1.6666</b>	<b>2.5149</b>	<b>0.3933</b>	<b>1.0465</b>	<b>3.7500</b>	<b>0.2821</b>	<b>49.6693</b>

I = Instruction  
 IS = Instructional Support  
 SS = Student Services  
 CS = College Support  
 PO = Plant Operations  
 FA = Financial Aid



**SUPPLEMENTARY INFORMATION**

# Tillamook Bay Community College

## BUDGET COMMITTEE APPROVAL

### NOTICE OF APPROVAL BY BUDGET COMMITTEE

1. General Fund permanent tax rate at \$0.2636 per \$1,000 of assessed value.
2. Approved Debt Service Fund property tax levy of \$719,166 for Campus Construction general obligation bonded indebtedness.
3. Approved the entire FY2017-2018 budget.

APPROVED BY BUDGET COMMITTEE ON APRIL 10, 2017

  
\_\_\_\_\_  
CHAIR, PUBLIC BUDGET COMMITTEE

**2017-2018 RESOLUTION 1  
ADOPTING THE BUDGET**

BE IT RESOLVED, that the Board of the Tillamook Bay Community College District hereby adopts the budget for fiscal year 2017-2018 in the total of \$16,422,534. This budget is now on file at the District administrative offices in Tillamook, Oregon.

**2017-2018 RESOLUTION 2  
MAKING APPROPRIATIONS**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2017, and for the purposes shown below are hereby appropriated as follows:

General Fund

Instruction	\$1,403,246
Instructional Support	344,629
Student Services	463,665
College Support	1,365,563
Plant Operation & Maintenance	288,533
Fund Transfers Out	288,000
Contingency	950,000
TOTAL GENERAL FUND	<u>\$5,103,636</u>

Special Fund

Instruction	\$ 4,320
Instructional Support	543,871
College Support	302,877
Plant Operation and Maintenance	30,000
Fund Transfers Out	467,743
Contingency	550,000
TOTAL SPECIAL FUND	<u>\$1,898,811</u>

Financial Aid Fund

Financial Aid	\$2,088,244
Fund Transfers Out	3,250
TOTAL FINANCIAL AID FUND	<u>\$2,091,494</u>

Enterprise Fund

Instruction	\$ 110,055
Instructional Support	20,000
Student Services	16,870
Fund Transfers Out	4,340
Contingency	5,730
TOTAL ENTERPRISE FUND	<u>\$156,995</u>

Debt Service Fund

College Support	\$ 1,600
Debt Service	821,090
TOTAL DEBT SERVICE FUND	<u>\$822,690</u>

Capital Projects Fund

Plant Additions	\$250,000
Fund Transfers Out	485,000
TOTAL CAPITAL PROJECTS FUND	<u>\$735,000</u>

Agency Fund

Instructional Support	\$ 122,221
Student Services	8,590
College Support	1,614,067
Financial Aid	6,035
Transfers Out	18,496
Contingency	122,000
TOTAL AGENCY FUND	<u>\$1,891,409</u>

TOTAL APPROPRIATIONS, ALL FUNDS \$12,700,035

**Amounts not appropriated:**

<u>Special Fund</u> – Ending Fund Balance	\$ 63,634
<u>Special Fund</u> – Reserves	3,091,229
<u>Enterprise Fund</u> – Ending Fund Balance	19,567
<u>Debt Service Fund</u> – Ending Fund Balance	12,439
<u>Capital Project Fund</u> – Ending Fund Balance	200,000
<u>Agency Fund</u> – Ending Fund Balance	<u>335,630</u>

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS \$3,722,499

TOTAL ADOPTED BUDGET \$16,422,534

**2017-2018 RESOLUTION 3  
IMPOSING AND CATEGORIZING TAXES**

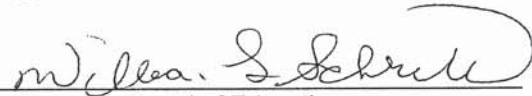
BE IT RESOLVED that the Board of the Tillamook Bay Community College District that the following ad valorem property taxes are hereby imposed for tax year 2017-2018 upon the assessed value of all taxable property within the district:

- 1) At the rate per \$1,000 of assessed value of \$0.2636 for permanent tax rate;
- 2) In the amount of \$719,166 for debt service for general obligation bonds;

BE IT RESOLVED that the taxes imposed are hereby categorized for purposed of Article XI section 11b as:

	EDUCATION LIMITATION	EXCLUDED FROM LIMITATION
Permanent Rate Tax	\$0.2636/\$1,000	
General Obligation Debt Service		\$719,166

The above 2017-2018 Resolutions 1, 2, and 3 were approved and declared adopted this 13th day of June, 2017.

  
\_\_\_\_\_  
Chairperson, Board of Education  
Tillamook Bay Community College

Attest:

  
\_\_\_\_\_  
Clerk of Board

**NON-FACULTY SALARY GRADES**

Page 1/1

Article No.: Appendix A - 1

Approved: June 13, 2017

Reference:

**2017-2018 Executive and Management Staff Salary Grades (Exempt)**

GRADE	POSITION TITLE(or other similar position titles)
30	Chief Academic Officer
28	Director, Tourism
28	Director, Economic and Small Business Development Center
27	Chief Finance Officer
26	Director of Foundation and College Advancement
26	Chief Student Services Officer
24	Director, Student Services
22	Director, Information Technology
22	Director, Facilities, HR, and Safety
22	Director, Career, Technical and Workforce Education
22	Director, Skills Development Center
22	Director, Title III Program
21	Director, Library
20	Librarian
20	Institutional Planning and Research Analyst
20	Coordinator, Tourism Sales and Marketing

**2017-2018 Professional Support Staff Salary Grades (Non-Exempt)**

GRADE	POSITION TITLE(or other similar position titles)
19	EDC/Tourism Accountant
17	Coordinator, Information Technology
17	Coordinator, Manufacturing and Industrial Technology Program
17	Coordinator, Student Success
15	Career Education Advisor
15	Online Instructional and Professional Development Support
15	Tourism Marketing/Administrative Assistant
15	Curriculum Development/Pathways Coordinator
15	Financial Aid Advisor 2
15	Assistant Registrar
13	Community/Continuing Ed Coordinator
13	Custodial/Evening Coordinator
13	Executive Support Specialist
13	Marketing Support Specialist
13	Facilities Maintenance Specialist
13	Financial Aid Advisor 1
13	Support Specialist (IT/Literacy/Instruction/College Support/Student Services)
13	Business Office Specialist/
13	Learning Center Assistant
13	Curriculum & Assessment Support Assistant
13	EDC and SBDC Administrative and Marketing Support Specialist
11	Enrollment Services Office Specialist
10	Secretary
10	Testing Specialist
6	Library/Office Assistant
3	Custodian/Security Specialist



4301 Third Street, Tillamook, OR 97141 \* (503) 842-8222 \* www.TillamookBay.CC



## STAFF SALARY SCHEDULE

Article No.: Appendix A-2

Approved: June 13, 2017

Reference:

## TILLAMOOK BAY COMMUNITY COLLEGE

## 2017-2018 Regular Full-Time &amp; Regular Part-Time Staff Salary Schedule

Step Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
1													
2													
3	\$20,697	\$21,318	\$21,958	\$22,616	\$23,295	\$23,994	\$24,713	\$25,455	\$26,219	\$27,005	\$27,815	\$28,650	\$29,509
4	\$21,732	\$22,384	\$23,055	\$23,747	\$24,460	\$25,193	\$25,949	\$26,728	\$27,529	\$28,355	\$29,206	\$30,082	\$30,985
5	\$22,819	\$23,503	\$24,208	\$24,935	\$25,683	\$26,453	\$27,247	\$28,064	\$28,906	\$29,773	\$30,666	\$31,586	\$32,534
6	\$23,960	\$24,678	\$25,419	\$26,181	\$26,967	\$27,776	\$28,609	\$29,467	\$30,351	\$31,262	\$32,200	\$33,166	\$34,161
7	\$25,158	\$25,912	\$26,690	\$27,490	\$28,315	\$29,164	\$30,039	\$30,941	\$31,869	\$32,825	\$33,810	\$34,824	\$35,869
8	\$26,415	\$27,208	\$28,024	\$28,865	\$29,731	\$30,623	\$31,541	\$32,488	\$33,462	\$34,466	\$35,500	\$36,565	\$37,662
9	\$27,736	\$28,568	\$29,425	\$30,308	\$31,217	\$32,154	\$33,118	\$34,112	\$35,135	\$36,189	\$37,275	\$38,393	\$39,545
10	\$29,123	\$29,997	\$30,897	\$31,823	\$32,778	\$33,762	\$34,774	\$35,818	\$36,892	\$37,999	\$39,139	\$40,313	\$41,522
11	\$30,579	\$31,497	\$32,441	\$33,415	\$34,417	\$35,450	\$36,513	\$37,608	\$38,737	\$39,899	\$41,096	\$42,329	\$43,599
12	\$32,108	\$33,071	\$34,063	\$35,085	\$36,138	\$37,222	\$38,339	\$39,489	\$40,674	\$41,894	\$43,151	\$44,445	\$45,778
13	\$33,713	\$34,725	\$35,767	\$36,840	\$37,945	\$39,083	\$40,256	\$41,463	\$42,707	\$43,988	\$45,308	\$46,667	\$48,067
14	\$35,399	\$36,461	\$37,555	\$38,682	\$39,842	\$41,037	\$42,268	\$43,536	\$44,843	\$46,188	\$47,574	\$49,001	\$50,471
15	\$37,169	\$38,284	\$39,433	\$40,616	\$41,834	\$43,089	\$44,382	\$45,713	\$47,085	\$48,497	\$49,952	\$51,451	\$52,994
16	\$39,028	\$40,198	\$41,404	\$42,646	\$43,926	\$45,244	\$46,601	\$47,999	\$49,439	\$50,922	\$52,450	\$54,023	\$55,644
17	\$40,979	\$42,208	\$43,475	\$44,779	\$46,122	\$47,506	\$48,931	\$50,399	\$51,911	\$53,468	\$55,072	\$56,724	\$58,426
18	\$43,028	\$44,319	\$45,648	\$47,018	\$48,428	\$49,881	\$51,378	\$52,919	\$54,506	\$56,142	\$57,826	\$59,561	\$61,348
19	\$45,179	\$46,535	\$47,931	\$49,369	\$50,850	\$52,375	\$53,946	\$55,565	\$57,232	\$58,949	\$60,717	\$62,539	\$64,415
20		\$48,861	\$50,327	\$51,837	\$53,392	\$54,994	\$56,644	\$58,343	\$60,093	\$61,896	\$63,753	\$65,666	\$67,636
21	\$49,810	\$51,305	\$52,844	\$54,429	\$56,062	\$57,744	\$59,476	\$61,260	\$63,098	\$64,991	\$66,941	\$68,949	\$71,017
22	\$52,301	\$53,870	\$55,486	\$57,150	\$58,865	\$60,631	\$62,450	\$64,323	\$66,253	\$68,241	\$70,288	\$72,396	\$74,568
23	\$54,916	\$56,563	\$58,260	\$60,008	\$61,808	\$63,662	\$65,572	\$67,539	\$69,566	\$71,653	\$73,802	\$76,016	\$78,297
24	\$57,662	\$59,391	\$61,173	\$63,008	\$64,899	\$66,846	\$68,851	\$70,916	\$73,044	\$75,235	\$77,492	\$79,817	\$82,212
25	\$60,545	\$62,361	\$64,232	\$66,159	\$68,143	\$70,188	\$72,293	\$74,462	\$76,696	\$78,997	\$81,367	\$83,808	\$86,322
26	\$63,572	\$65,479	\$67,443	\$69,467	\$71,551	\$73,697	\$75,908	\$78,185	\$80,531	\$82,947	\$85,435	\$87,998	\$90,638
27	\$66,750	\$68,753	\$70,816	\$72,940	\$75,128	\$77,382	\$79,704	\$82,095	\$84,557	\$87,094	\$89,707	\$92,398	\$95,170
28	\$70,088	\$72,191	\$74,356	\$76,587	\$78,885	\$81,251	\$83,689	\$86,199	\$88,785	\$91,449	\$94,192	\$97,018	\$99,929
29	\$73,592	\$75,800	\$78,074	\$80,416	\$82,829	\$85,314	\$87,873	\$90,509	\$93,225	\$96,021	\$98,902	\$101,869	\$104,925
30	\$77,272	\$79,590	\$81,978	\$84,437	\$86,970	\$89,579	\$92,267	\$95,035	\$97,886	\$100,822	\$103,847	\$106,962	\$110,171
31	\$81,136	\$83,570	\$86,077	\$88,659	\$91,319	\$94,058	\$96,880	\$99,787	\$102,780	\$105,864	\$109,039	\$112,311	\$115,680
32	\$85,192	\$87,748	\$90,381	\$93,092	\$95,885	\$98,761	\$101,724	\$104,776	\$107,919	\$111,157	\$114,491	\$117,926	\$121,464
33	\$89,452	\$92,136	\$94,900	\$97,747	\$100,679	\$103,699	\$106,810	\$110,015	\$113,315	\$116,715	\$120,216	\$123,822	\$127,537
34	\$93,925	\$96,742	\$99,645	\$102,634	\$105,713	\$108,884	\$112,151	\$115,515	\$118,981	\$122,550	\$126,227	\$130,014	\$133,914
35	\$98,621	\$101,579	\$104,627	\$107,766	\$110,999	\$114,329	\$117,758	\$121,291	\$124,930	\$128,678	\$132,538	\$136,514	\$140,610

## INSURANCE BENEFIT AMOUNT

Full-time	\$1,278 per month
Part-time	\$1,278 per month (prorated based on actual FTE)

## INSURANCE OPT-OUT AMOUNT

Full-time	\$245 per month
Part-time	\$245 per month (prorated based on actual FTE)

**SUMMARY OF EMPLOYEE BENEFITS**

Page 1/1

Article No.: Appendix B – 1

Approved: June 13, 2017

Reference:

**SUMMARY OF EMPLOYEE BENEFITS**

Type of Employee	Insurance (including all coverages in College approved plans)		Sick	Vacation	Paid Holiday	Bereavement Leave	Personal Leave (1)	TBCC Tuition Waiver	PERS
	EMP only DEP: Self Pay		days/year	days/year	days/year	Per occurrence days/year	days/year	Credit and Continuing Education Courses only within one academic year of employment. Excluding partner agency courses.	Qual. Pos.
FT Administrative Staff 249 days or 1992 hours/year	X		12	20	11	5	3	Unlimited for employee + dependents (as allowed by Policy 311)	X
FT Support Staff 249 days or 1992 hours/year	X		12	10 to 20 (4)	11	5	3	Unlimited for employee + dependents (as allowed by Policy 311)	X
PT Admin. & Support Staff 996 hours/year or more	X (2)		X (2)	X (2)	X (3)	5 (3)	X (2)	8 credits for employee + dependents (as allowed by Policy 311)	X
PT Admin. & Support Staff Less than 996 hours/year			X (5)					4 credits for employee + dependents (as allowed by Policy 311)	Qual. Pos.
Temporary & On-Call Employees			X (5)					N/A	Qual. Pos
173 day Regular Faculty 1. FTE	X		10		5	5	3	Unlimited for employee + dependents (as allowed by Policy 407)	X
173 day Regular Faculty .5-.99 FTE	X (2)		X (2)					8 credits for employee + dependents (as allowed by Policy 407)	X
Adjunct Faculty Term-by-term			X (5)					4 credits for employee + dependents	Qual. Pos

"X" Indicates benefit is provided

(2)

Prorated on FTE (full-time equivalent)

(4) based on longevity (see Article 312)

(1) From sick leave accrual

(3)

Paid based on scheduled hours

(5) Shall earn paid sick leave at rate of 2 hours per term per 40 hours worked up to a maximum of 40 hours/yr.

FACULTY SALARY SCHEDULE

Article No.: Appendix C-1

Approved: September 11, 2017

Reference:

TILLAMOOK BAY COMMUNITY COLLEGE  
2017-2018 Regular Full-Time & Regular Part-Time Faculty Salary Schedule  
173 DAY CONTRACT

	BA	BA+15	BA+30	BA+45	MA	MA+5	MA+10	MA+15	MA+20	MA+25	MA+30	MA+35	MA+40	MA+45 or 2nd Masters	MA+50	MA+55	MA+60	PhD
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	\$39,578	\$40,765	\$41,988	\$43,247	\$44,545	\$45,881	\$47,258	\$48,675	\$50,136	\$51,640	\$53,189	\$54,785	\$56,428	\$58,121	\$59,865	\$61,660	\$63,510	\$65,416
2	\$40,369	\$41,580	\$42,828	\$44,112	\$45,436	\$46,799	\$48,203	\$49,649	\$51,138	\$52,672	\$54,253	\$55,880	\$57,557	\$59,283	\$61,062	\$62,894	\$64,780	\$66,724
3	\$41,176	\$42,412	\$43,684	\$44,995	\$46,344	\$47,735	\$49,167	\$50,642	\$52,161	\$53,726	\$55,338	\$56,998	\$58,708	\$60,469	\$62,283	\$64,152	\$66,076	\$68,058
4	\$42,000	\$43,260	\$44,558	\$45,894	\$47,271	\$48,689	\$50,150	\$51,655	\$53,204	\$54,800	\$56,444	\$58,138	\$59,882	\$61,678	\$63,529	\$65,435	\$67,398	\$69,420
5	\$42,840	\$44,125	\$45,449	\$46,812	\$48,217	\$49,663	\$51,153	\$52,688	\$54,268	\$55,896	\$57,573	\$59,301	\$61,080	\$62,912	\$64,799	\$66,743	\$68,746	\$70,808
6	\$43,697	\$45,008	\$46,358	\$47,749	\$49,181	\$50,657	\$52,176	\$53,741	\$55,354	\$57,014	\$58,725	\$60,487	\$62,301	\$64,170	\$66,095	\$68,078	\$70,120	\$72,224
7					\$50,165	\$51,670	\$53,220	\$54,816	\$56,461	\$58,155	\$59,899	\$61,696	\$63,547	\$65,454	\$67,417	\$69,440	\$71,523	\$73,669
8								\$55,913	\$57,590	\$59,318	\$61,097	\$62,930	\$64,818	\$66,763	\$68,766	\$70,828	\$72,953	\$75,142
9														\$62,319	\$64,189	\$66,114	\$68,098	\$70,141
10															\$69,460	\$71,544	\$73,690	\$75,901
11																\$75,164	\$77,419	\$79,741
12																		
13																		
14																		

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INSURANCE BENEFIT AMOUNT

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Full-time                \$1,278 per month  
Part-time                \$1,278 per month (prorated based on actual FTE)

INSURANCE OPT-OUT BASE AMOUNT

Full-time                \$245 per month  
Part-time                \$245 per month (prorated based on actual FTE)

## Page 1/2

Article No.: Appendix C-3

Approved: June 13, 2017

Reference:

Non-Regular Faculty Salary Schedule 2017-2018 (Effective July 1, 2017)							
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7
Transfer College Credit Courses (1 contact hour = 1 lecture pay credit)	\$ 453.71 per lecture credit	\$ 476.40	\$ 500.22	\$ 525.23	\$ 551.49	\$ 579.06	\$ 608.01
Transfer College Credit Courses Substitute Rate	\$36.75 per lecture credit hour						
Transfer College Credit Courses Writing Bonus for three Credit WR Courses	\$327.93 per term						
Transfer College Credit Courses Lab - Students work independently with the instructor available and in the instructional area for assistance and supervision. (3 contact hours = 1 lab pay credit)	\$ 935.79 per lab credit	\$ 982.58	\$ 1,031.71	\$ 1,083.30	\$ 1,137.47	\$ 1,194.34	\$ 1,254.06
Transfer College Credit Courses Lecture/Lab - Instructor gives short lectures and supervises student application of lectures. Instruction methods are integrated; therefore, lecture & lab are dependent on each other. (2 contact hours = 1 lecture/lab pay credit) (examples: ART 284, CAS100, CAS216, MUS 131)	\$ 683.69 per lecture/lab credit	\$ 717.87	\$ 753.76	\$ 791.45	\$ 831.02	\$ 872.57	\$ 916.20
ABE/GED/ESL/ High School Credit Recovery Classes	\$ 31.06 per hour	\$ 32.61	\$ 34.24	\$ 35.95	\$ 37.75	\$ 39.64	\$ 41.62
Continuing Education	50% of Tuition Revenue at End of Course (Excluding Fees) – Chief Academic Officer may guarantee a minimum enrollment level of compensation in order to support a degree or certificate program or meet a community occupational training need.						

# NON-REGULAR FACULTY SALARY SCHEDULE

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Article No.: Appendix C-3

Approved: June 13, 2017

Reference:

Contract Training (Includes: class hours & hours interfacing with contracting business) (Subject to adjustment to meet market conditions.)	\$ 26.24 per hour	\$ 27.55	\$ 28.93	\$ 30.38	\$ 31.90	\$ 33.50
Community Education	50% of Tuition Revenue at End of Course (Excluding Fees)					
Guest Lecturers/Artists	Market Driven					
Instructional Assistants/Tutoring	\$ 12.78 per hour	\$ 13.42	\$ 14.09	\$ 14.79	\$ 15.53	\$ 16.31
Meetings: Curriculum Development, Departmental, etc.	\$19.21 per hour					
Student Employees (Class I) – Including Federal Workstudy	Minimum Wage	Tier I + .25	Tier II + .25			
Student Employees (Class II) – Including Federal Workstudy	Minimum Wage + .25	Tier I + .25	Tier II + .25			



## **APPENDIX**

## Glossary of Terms

**Accrual Basis Accounting:** A system of accounting based on the accrual principal under which revenue is recognized when earned and expenses are recognized when incurred.

**Ad Valorem Tax:** A property tax computed as a percentage of the value of taxable property.

**Adopted Budget:** The total spending level for the year based on estimates that have been set by the Board of Education.

**Appropriation:** Based on the adopted budget an authorization from the Board of Education to make expenditures and incur obligations for specific purposes. The appropriation is limited to a single fiscal year.

**Approved Budget:** The budget that has been approved by the Budget Committee and sent to the Board of Education for adoption.

**Assessed Value:** Valuation set on real estate or personal property by the Property Appraiser as a basis for levying taxes.

**Balanced Budget:** A budget whereby operating expenditures equal resources in every fund.

**Beginning Fund Balance:** The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

**Board of Education:** Committee of seven elected unpaid citizens whose primary authority is to establish policies governing the operation of the college and to adopt the college budget.

**Bond:** A debt investment with which the investor loans money to an entity (company or government) that borrows the funds for a defined period of time at a specified interest rate.

**Budget:** A written report showing the local government's comprehensive financial plan for one fiscal year. The report includes a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year.

**Budget Committee:** The fiscal planning board consisting of the Board of Education plus an equal number of citizens at large from the College District.

**Budget Message:** An explanation of the budget and financial priorities presented in writing by the President and Budget Officer as part of the budget document.

**Budget Officer:** Person appointed by the Board of Education to oversee the budget process.

**Budget Transfer:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Capital Expenditure:** An expenditure for a single item with cost exceeding \$5,000 and an estimated useful life of two or more years.

**Capital Outlay:** An expenditure category that includes acquisition of land, buildings, improvements, machinery and equipment.

**Capital Projects Fund:** Budget fund used for the acquisition of land, new construction, major remodeling projects and major equipment purchases.

**Cash Basis:** System of accounting under which revenues are accounted for only when received in cash and expenditures are accounted for only when paid.

**College Council:** The College's main planning and policy body.

**College District:** The College's service area which encompasses a 5,000 square mile area in Tillamook County.

**College Support Services:** Expense function covering activities that support the ongoing operations of the college excluding physical plant operations.

**Consumer Price Index:** A measure estimating the average price of consumer goods and services purchased by households.

**Debt Service:** An expenditure category for repayment of principle and interest on bonds, interest-bearing warrants and short-term loans. Debt Service Fund: Budget fund for accounting for general long-term debt, principal and interest.

**Deferred Maintenance:** The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to save costs, meet budget funding levels or realign available budget monies.

**Ending Fund Balance:** The beginning fund balance plus current year revenues less current year expenditures.



**Enterprise Fund:** Budget fund for activities that furnish goods or services to students, staff or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided.

**Leadership Team:** The College's administrative leadership team comprised of the president, chief officers and directors.

**Expenditure:** An amount of money, cash or checks, actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits and the payment of debt service.

**Financial Aid:** Expense function for student loans, grants and stipends.

**Financial Aid Fund:** Budget fund used for the provision of grants, stipends and other aid to enrolled students.

**Fiscal Year:** The twelve-month financial period used by the college that begins July 1 and ends June 30.

**Full-Time Equivalent (FTE):** The equivalent of a full-time employee or student. For example; two half-time employees equal one FTE employee.

**Fund:** A division in the budget segregating independent fiscal and accounting requirements.

**Fund Balance:** The excess of a fund's revenues over expenditures.

**Fund Type:** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, and enterprise.

**General Fund:** The primary operating fund of the college that includes activities directly related to the college's basic educational objectives.

**Generally Accepted Accounting Principles (GAAP):** A widely accepted set of rules, conventions, standards and procedures for reporting financial information as established by the Financial Accounting Standards Board.

**Government Finance Officers Association (GFOA):** The professional association of state/provincial and local finance officers in the United States and Canada.

**Grant:** A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function or general purpose.

**Instruction:** Expense function covering all activities related to instructional programs.

**Instructional Support:** Expense function covering activities that provide integral support services to instructional programs.

**Interest Income:** Revenue generated from investment of operating capital in excess of daily requirements.

**Interfund Transfer:** An amount to be given as a resource to another fund in the budget.

**Material and Services (M&S):** An expenditure category that includes contractual and other services, materials, supplies and other charges.

**Measure 5:** A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for general government.

**Measure 50:** A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

**Modified Accrual Basis:** Basis of accounting under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

**Non-Recurring Resources:** Resources (revenues) that are not part of an annual revenue stream to include: fund balances, reserves, one-time grants and awards and special allocations.

**Object Classification:** A grouping of expenditures such as personal services, materials and services, capital outlay, debt services and other types of requirements.

**Operating Contingency:** General Fund contingency to be used at the discretion of the president with Board approval.

**Operating Rate:** The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

**Oregon Administrative Rules (OAR):** A compilation of rules and regulations that apply in the same manner as a law to state agencies in Oregon.

**Oregon Public Employees Retirement System (PERS):** Retirement system provided by the State of Oregon for all public employees.

**Oregon Revised Statutes (ORS):** The codified laws of the State of Oregon. The ORS is published every two years to incorporate each legislative session's new laws.

**Other Payroll Expenses (OPE):** An expense classification that includes the costs of payroll taxes, PERS, medical insurance and other fringe benefits and payroll-related items accruing to an employee.

**Other Resources:** Revenue generated from various activities such as finance charges, sale of equipment, enforcement fees and other nominal, one-time miscellaneous amounts.

**Personnel Services Expenses:** Expenses related to the compensation of employees such as health and accident insurance premiums, Social Security and retirement contributions and civil service assessments.

**Plant Additions:** Expense function for land, land improvement, buildings and major remodeling and renovation that is not a part of normal plant operation and maintenance.

**Plant Operations and Maintenance:** Expense function covering the operation and maintenance of the physical plant including grounds, facilities, utilities and property insurance.

**Proposed Budget:** Financial and operating plan prepared by the Budget Officer and submitted to the public and Budget Committee for re-view.

**Requirement:** A use of funds or expenditure.

**Resolution:** An order of the Board of Education.

**Resources:** Estimated beginning fund balances on hand plus all anticipated revenues and transfers.

**Revenue:** Monies received or anticipated.

**Special Revenue Fund:** Budget fund that accounts for revenues that are legally or administratively restricted to expenditures for specific purposes such as federal grants and contracts.

**Student Services:** Expense function covering activities to support students' success and development.

**Supplemental Budget:** Most often required when new appropriation authority is needed, a supplemental budget is usually associated with the expenditure of new appropriations and increased revenues. It cannot be used to authorize a tax.

**Tax Rate:** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

**Transfers Out:** An expenditure category that includes resource funding for specific purposes.

**Tuition:** Revenue generated by assessing students per-credit-hour rates.

**Unappropriated Ending Fund Balance:** Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget unless necessitated by a qualifying emergency.

**Unfunded Actuarial Liability (UAL):** Amount PERS has determined to be owed by participating governments to fully fund the retirement system.

## Line Item Definitions

5010 Administrative Salaries - Wages paid to exempt 0.5 to 1.0FTE staff.

5030 Support Staff Salaries - Wages paid to non-exempt 0.5 to 1.0FTE staff.

5050 Instructional Salaries - Regular - Wages paid to 0.5 to 1.0FTE faculty.

5060 Instructional Salaries - Adjunct - Wages paid to less than 0.5FTE faculty.

5070 Hourly Wages - Wages paid to less than 0.5FTE staff.

5077 Student Employee Wages - Wages paid to student workers including student group officers, peer tutors, federal work study, and others.

5080 Other Payroll Expenses - Oregon Workers Benefit Assessment calculated on the number of hours actually worked by all employees. Would also include anything other assessments not included in the other 5081-5085 account codes.

5081 Insurance Benefits - Medical, dental, and vision, basic life, long-term disability, and accidental death and dismemberment insurance premiums paid for all 0.5 to 1.0FTE employees.

5082 Workers' Comp Insurance - Premiums paid for worker's comp insurance for all employees.

5083 FICA - Employer share of social security and medicare taxes for all employees.

5084 PERS Contributions - Employee and employer share of PERS contributions on all eligible wages.

5085 Unemployment Insurance - Oregon unemployment premiums on all employees except student workers. Students are not eligible for unemployment benefits.

5089 Tuition Waivers - Cost associated with tuition at TBCC for employees, spouses, and eligible dependents. Benefit is dependent on employment status.

6010 Supplies - Includes goods with a per item cost under \$100 or a useful life up to 2 years.

6012 Textbooks - Costs associated with providing textbooks for instructors.

6020 Travel and Meeting - Costs associated with travel and meetings for staff, including lodging, airfare, meals, parking and mileage.

6021 Professional Development - Includes tuition reimbursement for faculty and staff continuing education at other institutions. May also include professional conferences, workshops, and meetings.

6030 Telephone - Costs associated with local and long distance phone service.

6040 Banking - Includes monthly service charges from banks and the Oregon Local Investment Pool and costs associated with credit card processing. Also includes paying agent fees related to debt service.

6050 Postage and Shipping - Includes outgoing US Postal Service mailing costs and other shipping costs.

6060 Membership Dues - Memberships for professional organizations.

6070 Publications - Professional publications and reference materials for staff and faculty.

6071 Library Materials - Books, texts, paper periodicals and reference materials purchased as part of the library collection.

6072 Media Materials - DVDs, videos, and other media materials purchased as part of the library collection.

6080-6088 Advertising and Marketing - Costs for preparation of promotional materials and advertising used to promote the College and College programs and programs in which the College is acting as fiscal agent. Also includes legal notices required by Oregon laws and advertisements for personnel openings.

6100 Student Recruiting Publications - Costs for print publications for promoting the College and College programs to prospective students.

6120 Community Relations - Costs associated with open houses and celebrations of the College and College programs for the community.

6130 Schedule Production - Costs associated with class schedule production and distribution.

6135 Printing - Includes costs to have documents printed using an outside service.

6140 Catalog Production - Development and printing of the College catalog.

6150 Audit Fees - Costs associated with the annual financial audit and/or fiscal review services. Also includes state filing fees.

6155 Legal Fees - Costs associated with legal services as needed by the College and Agency Fund

6160 Accreditation and Assessment - Costs for Achieving the Dream and accreditation and assessment activities in accordance with Strategic Planning.

6170 Other Contracted Services - Costs associated with contracting with a third party for services. Can vary widely from training to website hosting to ERP maintenance to library services to custodial services.

6180 Insurance - Costs for general liability, property, earthquake, flood, equipment breakdown, crime, and auto insurance. Does not include employee benefits budgeted in Personnel Services.

6190 Licenses and Renewals - Licenses required to teach classes.

6200 Internet - Technology - Costs associated with internet access for staff, faculty, and students.

6210 Repair - Equipment - Costs associated with repair of equipment.

6211 Repair - Other - Costs associated with repair of items other than equipment.

6212 Equipment Maintenance Contract - Charges for purchased service contracts such as copier maintenance agreements.

6213 Vehicle Maintenance - Costs to maintain owned and leased vehicles.

6215 Grounds Maintenance - Costs to maintain campus grounds, including parking lots and landscaping.

6220 Utilities - Include electricity, water, sewer, and garbage services.

6225 Gasoline - Fuel for owned and leased vehicles.

6230 Rent - Classroom - For rental of classrooms owned by others.

6232 Rent - Equipment/Film - Rentals may include films, videotapes, chairs, pallet jack, etc.

6240 Non-capital Equipment - Equipment - Costs for equipment or other goods which has a useful life exceeding two years and a unit cost greater than \$100 and less than \$5,000.

6241 Non-capital Equipment - Software - Cost includes software and licensing which has a useful life exceeding two years and a unit cost greater than \$100 and less than \$5,000.

6260 College Functions - Costs associated with holding College functions to promote engagement and interaction.

6270 Graduation - Costs of the annual graduation ceremony including cap and gown rentals, programs, flowers, and refreshments.

6275 County Fair - Costs for rental space and incidental charges related to the College's participation in the County Fair.

6280 Governing Board - Costs associated with Board travel, conference registration, lodging, and meals.

6290 Elections - Costs for election of College Board of Education members and bond measures.

6301 Instructional Contract - Contract to provide access to instructional activities.

6302 Other Course Expense – Payments to third parties to provide instructional services or materials.

6310 Student Life - Costs associated with supporting student initiatives that foster social and intellectual development.

6311 Student Support Services - Costs to assist students with disabilities and special needs as required by the Americans with Disabilities Act. Also included is support to include childcare, tuition, and books for students in various programs.

6312 Student Activities - Costs associated with providing student activities including barbeques, dances, or other celebrations.

6322 Testing - Placement - Costs for materials associated with placement testing of students.

6323 Testing - Annual Fees - Placement - Annual fees for placement testing services.

6325 Testing - CASAS - Costs for CASAS test materials and processing.

6330 Materials for Resale - Includes costs for the purchase of all textbooks and other supplies that are resold to students and other constituents. Can include items purchased for student group fundraising.

6331 Restocking Fees - Costs charged by publishers for returning overstock textbooks.

6340 Bad Debts - Bad debts are written off after all reasonable collection efforts have been exhausted. Also includes Department of Revenue collection fees in excess of what is collected.

6350 Over and Short - Amounts over and short from cash transactions at the College. Reasonable effort is made to determine what transaction has caused the error.

6360 Miscellaneous - Expenses that generally aren't reoccurring and don't fit in any other category.