



Adopted Budget

Fiscal Year 2020-2021



Change Your Mind.
Change Your Life.



Tillamook Bay Community College
2020-2021 Budget Committee

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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.

Core Themes

1. **Educational Excellence** - Students are provided with the opportunity to succeed in an equitable, inclusive, and supportive environment that enhances individual and professional growth, through academic, personal and professional development.
2. **Economic Success** - The College contributes to the economic growth and development of students, community residents, and the entire region, while also practicing good stewardship of college resources.
3. **Leadership, Partnership, and Community Engagement** - The college and its students, staff, and faculty serve as educational and community leaders through professional development, skill building, or partnership with local businesses and school districts, post-secondary institutions, the TBCC Foundation, and governmental and social services organizations.

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.

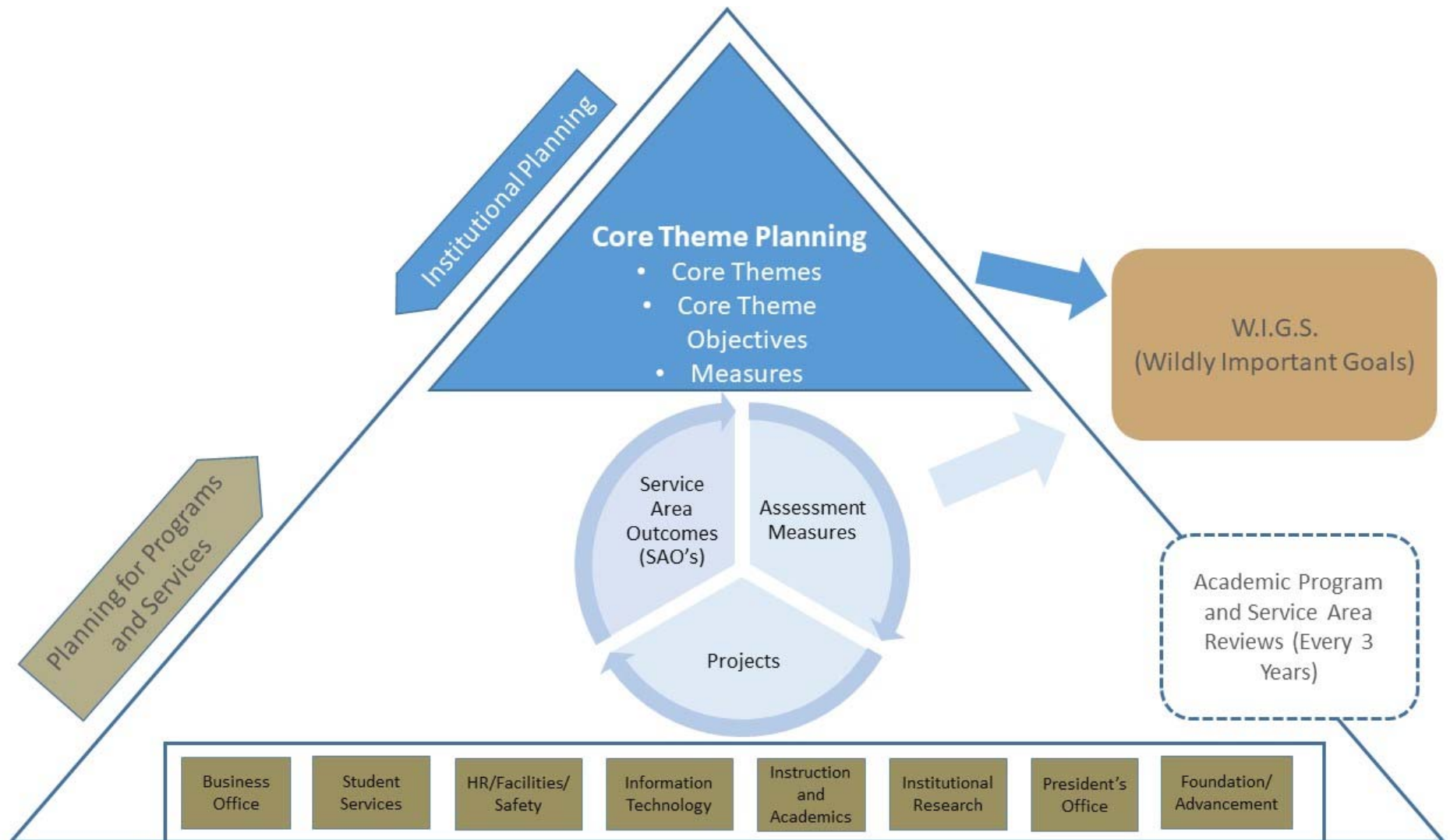
TBCC Equity Statement

Tillamook Bay Community College is enriched by diversity. Each individual uniquely enhances and strengthens our learning environment.

- We value a community that promotes respect and dignity for all.
- We identify and eliminate barriers to learning.
- We provide equitable support and a safe and inclusive environment.-
- We promote full engagement in our college community.

We do this through access, opportunity, and advancement for all.

TBCC Strategic Plan Process





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 college credit courses for transfer and career technical education, as well as non-credit courses for workforce training, customized training, continuing and community education, 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 an estimated total population of 25,250 (American Community Survey). 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 2018 population of 4,920, 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 51.1% of its population represented by males, and 48.9% 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 adult population is below the poverty level, with per capita and median household income levels below the state average. While 90% of its population over the age of 25 are high school graduates, only 21% possess a bachelor's degree, compared to the state average of 44%. In terms of ethnic representation, 84.5% 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 39.5 %, compared to 12.5% of White non-Hispanic residents according to the 2017 American Community Survey. 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 2035 students with a full-time equivalency of approximately 478 students in the 2018-19 academic year. This was an increase from the previous year. Approximately 48% of annual FTE was earned in Lower Division coursework, with approximately 9% in Career and Technical Education (preparatory and supplemental), 8% in Adult Basic Education (including GED preparation) and 24% in Community Education. In 2020-2021 the College will be offering 15 degree programs and 20 certificates aligned with industry needs. This is an increase of 1 degree program and 4 certificates. These programs have guaranteed maps so that students can be assured the required classes will be offered in the term they are scheduled for and will not be cancelled due to low enrollment. 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 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 Ross Tomlin, Arlene Soto, John Sandusky, Sara Mustonen, Sheryl Vanselow, Michele DeGraffenreid, Isabel de Quesada, Holly Kraus, and Monica Valencia.

The college has a Leadership Team comprised of the College President, Vice President of Instruction, Vice President of Student Services, Vice President of Finance, Director of Information Technology, Executive Director of Development and College Advancement, Faculty Senate President, Director of Institutional Effectiveness, and the Director of Facilities, Safety and Human Resources. The Leadership Team meets three times per month 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

The College made changes to the Strategic Framework in 2017-18 to position the college to be ready for the Year 7 accreditation visit in 2021. The plan is titled “TBCC Strategic Plan 2017-2021”. In 2018-19 the College’s Data Team revised 6 of our 29 measures to better align with our student populations. The College is now in the third year of our four-year strategic planning cycle in which we have refined our planning processes and measurement both at the institutional level and within our operational teams.

The process used by the College to measure success in achieving objectives and measures is called Mission Fulfillment. The definition for **Mission Fulfillment** at TBCC is: ***TBCC achieves an Acceptable or Minimally Acceptable level in 70% or more of the Measures within each Core Theme and across all Core Themes.*** The Mission Fulfillment report is prepared and shared annually.

TBCC completed its third Mission Fulfillment Report during the summer of 2019. Overall, TBCC exceeded the green or yellow threshold in 89% of the 28 measures with data and thresholds in all three Core Themes, and over 70% in each of the core themes, and has therefore successfully met Mission Fulfillment for 2018-19. Although we showed strong performance in each core theme, we have identified ‘educational excellence’ and specifically completion rate as our focus for the near 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 every few years 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. Some TBCC programs are evaluated for quality by specific 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 two 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 Arts Oregon Transfer
 - Oregon Transfer Module (1 year)
 - Major Transfer Module (1 year) (NEW)
- Associate of Arts Oregon Transfer in Education
 - Elementary Education: Math
 - Elementary Education: Social Science
 - Elementary Education: Science
 - Elementary Education: Language Arts
- Associate of Science
- Associate of Science Oregon Transfer in Business
- Associate of Science in Forestry
- Associate of Science in Natural Resources
- Associate of Science in Animal Science
- Associate of Science in Agricultural Science
- Associate of Science-Transfer: Biology (NEW)
- Associate of Science-Transfer: English (NEW)
- Associate of General Studies

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 Technology (NEW)
- Business Administration (online)
- Criminal Justice and Public Safety
- Healthcare Administration (NEW)
- Manufacturing and Industrial Technology
- Welding

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: 48 Credits
- Entry-Level Accounting Clerk: 16 Credits
- Basic Computer Literacy: 13 Credits
- Office Supervision: 47 Credits

Criminal Justice and Public Safety Certificates

- Corrections Technician: 17 Credits
- Corrections Professional: 25 Credits
- Law Enforcement Specialist: 25 Credits

Healthcare Certificates (all NEW)

- Basic Healthcare Certificate: 15 Credits (NEW)
- Emergency Medical Services: 21 credits (NEW)
- Medical Assistant: 43 credits (NEW)
- Phlebotomy Technician (NCTC/Credit Cert): 19 credits (NEW)

Manufacturing and Industrial Technology Certificates

- Certified Production Technician: 16 Credits
- MSSC CPT: 13 Credits
- Welding Technology: 43 Credits (NEW)
- Manufacturing Technician (4 certificates) with specialization in:
 - Welding
 - Machining
 - Millwright
 - Electrical

Occupational Skills Certificate: Credits vary (NEW)

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.



Mary Jones, Co-founder & President at Pelican Brewing Co.
Term expires June 2023
Zone 1: Beaver, Carnahan, Cloverdale, Hebo, Neskowin, Pacific City, and Union



Pam Zweifel, Owner at Zweifel Farms Eggs
Term expires June 2021
Zone 2: Fairview, Netarts, Oceanside, South Prairie, and Westside



Kathy Gervasi, Retired Elementary School Principal
Term expires June 2021
Zone 3: City of Tillamook (precincts 1-6), Eastside, and Trask



Jennifer Purcell, DEQ representative of the North Coast Regional Solutions Team
Term expires June 2023
Zone 4: Bay City, Garibaldi, Kilchis, Maple Leaf, and Foley



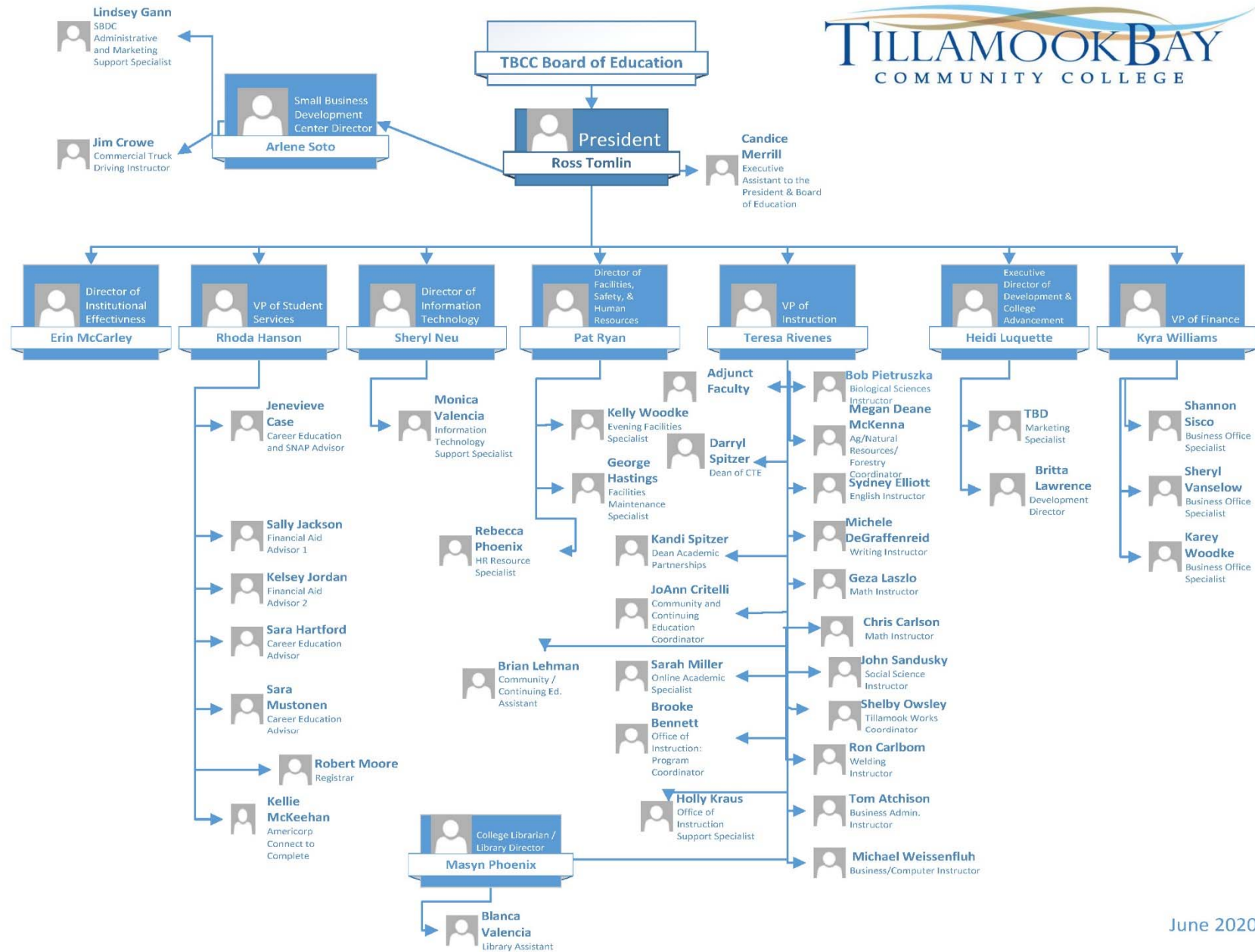
Betsy McMahon, Retired Educator
Term expires June 2023
Zone 5: Nehalem, Pine Grove, Rockaway Beach, Wheeler, and Manzanita



Tamra Gammon, Director of Safety and Continuous Improvement at Tillamook County Creamery Association
Term expires June 2021
Zone 6: At Large



Mary Faith Bell, County Commissioner for Tillamook County
Term expires June 2023
Zone 7: At Large



June 2020

TBCC's Policy Statement on Non-discrimination and Equal Employment

Students, their families, employees and potential employees of the Tillamook Bay Community College are hereby notified that Tillamook Bay 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, Tillamook, Oregon, Room 122
Phone (503) 842-8222, ext. 1020

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

Equal Opportunity

Tillamook Bay Community College 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.

Organizational Units

Academic Services

Academic Services provides leadership for all areas related to instruction. This includes transfer education, career-technical programs, 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 President, Information Technology Director, Vice President of Finance, Director of Facilities, Safety and Human Resources, Executive Director of Development and College Advancement, and the Director of Institutional Effectiveness. 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 staff in each department.

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 Fund

Used to account for specific programs where monies are administratively or legally restricted. Activities recorded in this fund generate revenue primarily through grants and contracts, 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 instructional vice president 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. Single item cost includes shipping and installation services.

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 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

TBCC's Vice President of Finance 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 Vice President of Finance 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 Vice President of Finance 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 2020-2021

Budget Message

Fiscal Year 2020-2021

Tillamook Bay Community College (TBCC) had another strong and successful year in 2018-19, growing our full-time equivalent (FTE) students by 5% after a 7% rate of growth the year before. For 2019-20, we are growing at a slower pace, but still increasing above last year at this point, although the COVID-19 crisis will certainly impact our spring term enrollments. Much of this growth can be attributed to the development of new academic programs over the past couple of years, both in the credit and non-credit areas. We are continuing to add new programs as we determine the needs in our community for skilled workers. New programs that started in 2019-20 include Welding Technology, Medical Assisting, Occupational Skills Training, and three new Associate of Science transfer degrees in Agricultural Sciences, Natural Resources, and Animal Science. For next fall (2020-21), we will be adding a career-technical degree in Agricultural Technology and starting a new Healthcare Administration degree program along with a Healthcare Certificate that can even be earned while in high school. These new programs will bring new students to TBCC, but that growth then requires additional faculty and support positions. The College added four new positions over the past year to meet our current demands and we are looking at two additional positions in the 2020-21 academic year, but we are eliminating two part-time positions. Growth greatly influences our budget, especially due to the fact that personnel costs account for the majority of our overall expenditures.

Almost half of the faculty and staff at TBCC have been with the college for two years or less. Most have not previously worked for a community college. Therefore, to help develop our workforce we have created a new staff training program where new employees attend a two hour learning session every month for eight months that details information about the history of community colleges, what is unique about them, as well as governance, budgets, strategic planning, and how each department operates and their areas of responsibility. Our hope is that this program helps to develop an appreciation for and understanding of working at a community college, which will strengthen our college culture which should translate into more students succeeding.

In addition to hiring new positions, the College completed a pay equity study this spring. It was an important process to ensure we are equitable in our pay structure. Additionally, we are in the midst of a salary study analysis. The last analysis was done over 15 years ago, making this work greatly overdue. The study is being done by a private firm that is also doing the study for the majority of community colleges in Oregon. Because the work will not be completed in time for our initial budget development, we are proposing to set aside an amount of money in next year's budget as an estimate of what will be needed so we can ensure to make as many of the adjustments needed as possible. The College is also restructuring the full-time faculty salary schedule to match the staff salary schedule with the number of steps and the same difference between each step.

The news from the Oregon Legislature was good for community colleges at the end of the 2019 session. As we passed our budget for this year last June, we were still thinking the Community College Support Fund (CCSF) would hold at \$580M for all 17 community colleges, which meant almost no increase from the previous biennium. Instead, at the end of the session, they increased the CCSF to \$641M, which was close to the estimated current service level we were requesting. While this was good news, it meant that the state funding would allow community colleges to maintain current services, but there was no money available to grow. Since TBCC has strong reserves, we chose to use some of those reserves in 2019-20 for our growth, but as of the end of winter term, it appears again that we will not need to use those reserves due to underspending in our expenditures and receiving more revenue in the CCSF than was budgeted. For the upcoming budget, we are again recommending the use of a

small amount of our reserves to again allow us to continue to grow and meet the educational needs of our community. There is also a possibility that with dropping revenue at the state level, the legislature will be forced to reduce budgets in the second year of the biennium, so we are cutting back on how much we plan to grow and will probably need that reserve money this coming year. Additionally, this budget also includes an increase in tuition of \$2/credit for next year, along with a \$3/credit increase in fees, the first increase in fees in many years. We will continue, however, to be the lowest community college cost in Oregon when you consider tuition and fees combined.

One of the major projects for 2019-20 has been to develop a new Facilities Master Plan (FMP) for TBCC. The process of obtaining feedback and ideas about a new college facility from both faculty, staff, students, and the community started last year. This feedback was then taken by the FMP Committee at the College to develop the plan. The FMP should be completed by early spring and the results will be shared throughout the community. The report to the state on what TBCC wants to do about developing new facilities is due in April. The report will then be used to justify and detail the plans that will then go to the Oregon Legislature in 2021 for approval. If approved by the legislature, TBCC would receive 50% matching funds toward the cost of any new facilities up to \$8M. The College would then have several years to raise the other half of the funds to actually purchase or build the new facilities.

The other big project for TBCC over the next year will be to complete our Year 7 accreditation report that will be submitted to the Northwest Commission for Colleges and Universities in summer 2021. They will then send an evaluation team to the college in fall 2021 to determine if TBCC will be reaccredited for the next seven years. This will be the College's first reaccreditation effort after receiving our initial independent accreditation in 2014. We will be working on the big report during this coming year, pulling together the evidence to show we meet the accreditation standards.

TBCC continues to emphasize our student success efforts. For the first time in many years, the College has student clubs. Three different clubs have organized and are holding regular activities, which is exciting. We have had an AmeriCorp position this year focusing on student activities, and it has been so successful; one of our new positions for the coming year will be for a Student Engagement Facilitator.

Our work on Equity and Inclusion is continuing as well. We will have two full staff trainings in equity and inclusion this year and will continue more work next year. The Equity and Inclusion Committee is doing important and great work to keep this a priority at the College, including the development of a full Equity Plan. The Food Pantry, started last year, is continuing in the Library, and has been a critical resource for our students. This has been emphasized in a recent statewide report showing the food and housing insecurity statistics at each community college and overall in the nation. For TBCC, the numbers are shocking and emphasizes the importance of focusing on this work for our students. The TBCC student survey showed that 53% of our students who responded to the survey experienced food insecurity in the prior 30 days, 60% experienced housing insecurity in the previous year, and 27% experienced homelessness in the previous year.

So, there is much more work to accomplish. The COVID-19 crisis will test our creativity and fortitude to keep serving the citizens in Tillamook County with high quality post-secondary education, but it is needed now more than ever. TBCC has great staff that care deeply for our students and have the passion to help them be successful in achieving their educational goals. We will continue to find ways to accomplish this regardless of the challenges presented to us.

Dr. Ross Tomlin, President

Budget Officer Summary

Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in October 2019.

Guideline	Gloss
Assessment and Planning: Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, core themes, and strategic initiatives. Strategic college projects are tied to a core theme objective with budget requirements.	Determining the short, intermediate, and long-range goals, objectives, and activities necessary to fulfill the College's mission and core themes in a continuously improving manner is essential to meet the expectations of those TBCC is charged to serve.
Educational Program Support: Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable.	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.
Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.	In today's highly technological society, students trained in up to date labs and equipment are afforded the highest opportunity for success. In addition, the competitive nature of the higher education industry places an institution that does not maintain up-to-date training equipment at a significant disadvantage. Grant and industry support will be investigated to assist with this need.
Facilities: 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 2018 construction of the Partners for Rural Innovation was completed. Our 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. There are no current plans for further facilities expansion and the budget will include maintenance and safety enhancements for existing structures. A Facilities Master Plan will be completed in 2019 and future expansion will be planned and budgeted as needed.
Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	Information technologies are expanding at a phenomenal pace. Developing and maintaining a technological infrastructure to support information technologies is a paramount objective of progressive institutions of higher education. To serve the best interests of students, and to meet the information and accountability demands of the public, TBCC must establish a long-term financial commitment to this objective.
Faculty and Staff Development: Encourage faculty and staff development and training.	The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential.

Faculty and Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2019-2020 salary levels after accounting for inflation.	A key to attracting and keeping outstanding professional staff is to maintain remuneration at levels competitive with those offered by other similar community college employment opportunities in Oregon.
Student Tuition and Fees: Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges.	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 2020-2021 Budget contains funding addressing each of the Budget Development Guidelines as follows:

Guideline	Funding/Project
Assessment and Planning: Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, core themes, and strategic initiatives. Strategic college projects are tied to a core theme objective with budget requirements.	<ol style="list-style-type: none"> 1. Focus groups and online surveys to improve student success. 2. Funding to support implementation of TBCC's student success initiatives. 3. Continued funding to support faculty work on student learning outcomes assessment.
Educational Program Support: Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable.	<ol style="list-style-type: none"> 1. A continuing commitment to offer the AAOT, AS, AGS and the ASOT-Business in a two-year time frame and OTM in a one-year time frame is reflected by continued funding of existing regular faculty positions and credit adjunct support. This action strengthens maintaining Accreditation. 2. A continuing commitment to offer requisite credit coursework for certificates of completion and associate of applied science degrees, such as Criminal Justice/Public Safety, Manufacturing and Industrial Technology, and others, is reflected by funding for regular and adjunct faculty. 3. Continue to build and strengthen access of local high school students to TBCC programs, courses and services. 4. Partial support for a CTE Director to enhance connections with high schools and strengthen K-14 programs of study.
Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.	<ol style="list-style-type: none"> 1. Continue planned upgrades of computer hardware and software in computer and writing labs. 2. Funding is provided for instructional technology, including Moodle use and instructional software.
Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, core themes, and strategic initiatives.	<ol style="list-style-type: none"> 1. Maintain staffing and contracted services to provide a quality learning environment at all TBCC facilities. 2. Projects for capital maintenance including repair of the dry fire suppression system of the main campus building.

Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	<ol style="list-style-type: none"> 1. Funding is provided for campus and instructional technology. 2. Funds are also provided to continue software and hardware improvements and enhancements.
Faculty and Staff Development: Encourage faculty and staff development and training.	<ol style="list-style-type: none"> 1. Continue faculty and administrative staff participation in State meetings. 2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities. 3. Continue funding support for professional development of faculty and staff through credit coursework and degrees. 4. Fund professional development activities for enhancing student relations and student engagement. 5. Participation and attendance at meetings and professional development opportunities may be remote as a result of COVID-19 restrictions.
Faculty and Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2019-2020 salary levels after accounting for inflation.	<ol style="list-style-type: none"> 1. Step movements are proposed for eligible staff and faculty in FY 20-21. 2. PERS Employee Contribution Pickup continued. 3. A 2% Cost-of-Living adjustment is proposed for staff and regular faculty. A 5% Cost-of-Living adjustment is proposed for adjunct faculty. 4. A 2% increase in allowance to pay for healthcare insurance premiums and opt-out stipends is proposed.
Student Tuition and Fees: Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges.	<ol style="list-style-type: none"> 1. Credit Tuition increased from \$100 to \$102 per credit. 2. Credit Fees increased from \$11 to \$14 per credit. 3. Current year enrollment has been on track to be slightly above last year until the COVID-19 situation occurred. We will experience a drop in enrollment this spring due to having to cancel CTE, ABS/ESOL/GED, and all Community Ed courses, but are hopeful that we will see a surge of enrollment when the COVID-19 restrictions are relaxed.

Basic Budget Assumptions

In preparing the budget the following basic assumptions were employed:

1. Strategic enrollment growth is assumed from projected 2019-2020 levels before COVID-19. Not all enrollment growth impacts current year revenue, particularly in the General Fund.
2. The staff salary schedule continues to reflect a 249 day contract year and the regular faculty salary schedule continues to reflect a 173 day contract year.
3. Eligible staff and regular faculty will receive pay step increases, and also will receive a cost of living adjustment of 2%. Adjunct faculty will receive a cost of living adjustment of 5%.
4. A 2% increase in the allowance to pay healthcare insurance premiums and opt-out stipends for eligible employees.
5. Property tax revenue will increase by approximately 3% based on Oregon property tax laws.

6. 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 2019-2021 state appropriation.
7. TBCC was informed by the Tillamook County Treasurer that its timber revenue will decrease slightly from 2019-2020 levels based on a State Forester forecast of the timber harvest.
8. The budget contains \$167,644 for Operating Contingency and \$1.2M for Ending Fund Balance in the General Fund. Ending Fund Balance represents approximately 20% of the General Fund budgeted expenditures and transfers. Operating Contingency includes 2% of the General Fund budgeted expenditures and transfers and an additional \$50,000 to support anticipated pay adjustments due to a salary survey that is currently underway.
9. This budget contains the ongoing repayment of funds leveraged from the Capital Depreciation and Maintenance fund for construction of the Partners for Rural Innovation building.

Conclusion

Presented here is the proposed budget for FY2020-2021. Adoption of the approved budget by the Board of Education is scheduled for June 1, 2020.

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, Vice President of Finance

Budget Officer



BUDGET SCHEDULES

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
ALL FUNDS SUMMARY						
GENERAL FUND	5,398,647	5,813,550	6,841,959	7,249,857	7,249,857	7,249,857
SPECIAL FUND	5,331,226	6,080,509	6,700,306	7,508,645	7,508,645	7,508,645
FINANCIAL AID FUND	1,551,245	1,440,431	2,053,978	1,873,978	1,873,978	1,873,978
ENTERPRISE FUND	150,689	382,645	411,407	370,991	370,991	370,991
DEBT SERVICE FUND	969,110	1,000,828	890,474	914,624	914,624	914,624
CAPITAL PROJECTS FUND	442,257	53,244	327,544	60,791	60,791	60,791
AGENCY FUND	2,593,583	2,737,269	2,707,218	13,800	13,800	13,800
TOTALS	16,436,757	17,508,476	19,932,886	17,992,686	17,992,686	17,992,686

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	6,793,199	7,402,843	8,320,548	7,878,718	7,878,718	7,878,718
FEDERAL SOURCES	1,569,801	1,138,986	1,381,250	1,213,228	1,213,228	1,213,228
STATE SOURCES	1,974,588	2,362,253	2,722,272	2,993,449	2,993,449	2,993,449
LOCAL SOURCES	3,755,155	4,335,047	4,590,166	3,105,307	3,105,307	3,105,307
TUITION AND FEES	1,112,712	1,167,556	1,405,113	1,442,627	1,442,627	1,442,627
OTHER SOURCES	566,148	701,201	618,115	592,750	592,750	592,750
OTHER FINANCING SOURCES	665,154	400,590	895,422	766,607	766,607	766,607
TOTAL RESOURCES	16,436,757	17,508,476	19,932,886	17,992,686	17,992,686	17,992,686
<i>REQUIREMENTS</i>						
INSTRUCTION	1,355,562	1,544,860	2,292,984	2,398,884	2,398,884	2,398,884
INSTRUCTIONAL SUPPORT	856,354	813,858	1,359,828	1,252,159	1,252,159	1,252,159
STUDENT SERVICES	472,741	568,297	677,693	729,123	729,123	729,123
COLLEGE SUPPORT	3,052,619	3,178,173	3,440,145	1,825,631	1,825,631	1,825,631
PLANT OPERATION AND MAINTENANCE	300,959	322,596	445,755	432,507	432,507	432,507
PLANT ADDITIONS	118,921	6,700	-	-	-	-
FINANCIAL AID	1,390,514	1,307,769	2,037,488	1,847,054	1,847,054	1,847,054
DEBT SERVICE	821,090	843,441	873,926	902,114	902,114	902,114
OTHER FINANCING USES	665,154	400,590	895,422	766,607	766,607	766,607
CONTINGENCY	-	-	753,246	685,844	685,844	685,844
SUBTOTALS	9,033,914	8,986,284	12,776,487	10,839,923	10,839,923	10,839,923
RESERVES	-	-	4,851,691	5,737,935	5,737,935	5,737,935
UNAPPROPRIATED ENDING FUND BALANCE	7,402,843	8,522,192	2,304,708	1,414,828	1,414,828	1,414,828
TOTAL REQUIREMENTS	16,436,757	17,508,476	19,932,886	17,992,686	17,992,686	17,992,686

20-21 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
GENERAL FUND			
To Debt Service		155,000	Debt Service on PERS Pension Bonds
To Agency Fund		8,000	Transportation District bus service for all enrolled students and ASTBCC Officer employment costs
To Financial Aid Fund		130,000	Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
From Special Fund	16,306		PERS Debt Service on eligible wages
From Special Fund	35,000		Capital maintenance funds for dry fire suppression system & HVAC
From Special Fund	103,054		Strategic initiative to support new healthcare program
From Special Fund	230,200		Timber tax to support operational expenses
From Special Fund	12,993		Administrative overhead on grants and contracts
From Enterprise Fund	12,763		PERS Debt Service on eligible wages and closing of the Driver Ed Program fund
From Financial Aid Fund	2,500		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	412,816	293,000	
SPECIAL FUND			
To General Fund		397,553	PERS Debt Service on eligible wages, administrative overhead on grants and contracts, capital maintenance funds for dry fire suppression system & HVAC, strategic initiative to support new healthcare program, and timber tax to support operational expenses
From Capital Project Fund	60,791		Reimburse portion of loan to finance Partners for Regional Innovation construction
TOTAL	60,791	397,553	
FINANCIAL AID FUND			
To General Fund		2,500	Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
From General Fund	130,000		Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
TOTAL	130,000	2,500	
ENTERPRISE FUND			
To General Fund		12,763	PERS Debt Service on eligible wages and closing of the Driver Ed Program fund

TOTAL	<u>-</u>	<u>12,763</u>
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DEBT SERVICE FUND

From General Fund	155,000	PERS Debt Service on eligible wages
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TOTAL	<u>155,000</u>	<u>-</u>
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CAPITAL PROJECT FUND

To Special Fund	60,791	Reimburse portion of loan to finance Partners for Regional Innovation construction
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TOTAL	<u>-</u>	<u>60,791</u>
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AGENCY FUND

From General Fund	8,000	Transportation District bus service for all enrolled students and ASTBCC Officer employment costs
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TOTAL	<u>8,000</u>	<u>-</u>
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TOTAL TRANSFER - ALL FUNDS	<u>766,607</u>	<u>766,607</u>
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GENERAL FUND

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,384,919	1,530,006	1,592,675	1,600,000	1,600,000	1,600,000
<u>STATE SOURCES</u>							
1000-040-4200-00	Community College Support Fund	1,615,378	1,795,415	2,099,077	2,418,066	2,418,066	2,418,066
1000-040-4210-00	State Timber Tax	1,546	1,149	1,000	1,500	1,500	1,500
<u>LOCAL SOURCES</u>							
1000-050-4300-00	Current Year Property Taxes	1,187,056	1,242,658	1,299,834	1,365,498	1,365,498	1,365,498
1000-050-4310-00	Prior Years Property Taxes	40,338	39,078	37,000	37,000	37,000	37,000
1000-050-4331-00	Contracts - Local	-	-	74,000	74,000	74,000	74,000
<u>TUITION AND FEES</u>							
1000-100-4400-00	Tuition	848,748	790,911	963,807	930,000	930,000	930,000
1000-100-4401-00	Continuing and Community Ed Tuition	10,353	5,889	9,700	12,100	12,100	12,100
1000-100-4410-00	Fees	37,876	36,304	41,699	128,257	128,257	128,257
1000-100-4411-00	Fees-Other Course Fees	20,045	23,415	21,000	45,000	45,000	45,000
1000-100-4412-00	Fees-Student Service Fees	18,938	18,152	20,852	-	-	-
1000-100-4413-00	Fees-Technology Fees	47,345	45,380	52,125	-	-	-
1000-100-4414-00	Fees-Facility Use Fees	1,850	1,360	2,000	2,000	2,000	2,000
1000-100-4416-00	CEU/CED Course Fees	4,710	3,880	4,800	4,800	4,800	4,800
1000-100-4417-00	CEU/CED Other Course Fees	-	-	200	200	200	200
1000-100-4418-00	Fees - Online/Hybrid Fees	33,555	38,190	36,000	38,000	38,000	38,000
1000-100-4450-00	Fees-ABE/GED	1,740	2,655	2,310	2,500	2,500	2,500
1000-100-4460-00	Fees-Placement Test Fees	200	40	120	120	120	120
1000-100-4461-00	Fees-Other Testing Fees	1,355	1,493	1,300	1,500	1,500	1,500
1000-100-4480-00	Fees-Miscellaneous	9,705	10,875	9,000	9,000	9,000	9,000
<u>OTHER SOURCES</u>							
1000-150-4500-00	Sales of Goods and Services	2,717	3,839	3,000	3,000	3,000	3,000
1000-150-4502-00	GED Testing	1,597	1,792	1,500	1,500	1,500	1,500
1000-150-4700-00	Interest Income	56,482	110,606	100,000	115,000	115,000	115,000
1000-150-4710-00	Rental Income	20,875	20,880	18,000	18,000	18,000	18,000
1000-150-4720-00	Miscellaneous Income	14,184	20,940	10,000	30,000	30,000	30,000
1000-150-4770-00	Sale of Equipment	745	6,750	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
1000-190-4920-00	Transfer In From Special Fund	18,413	29,049	358,178	384,560	384,560	384,560
1000-190-4930-00	Transfer In From Enterprise Fund	2,897	2,975	37,723	12,763	12,763	12,763
1000-190-4970-00	Transfer In From Agency Fund	11,050	16,302	18,995	-	-	-
1000-190-4980-00	Transfer In From Financial Aid Fund	2,120	1,739	2,500	2,500	2,500	2,500
1000-190-4991-00	Administrative Overhead Transfer	1,910	11,828	23,564	12,993	12,993	12,993
TOTAL RESOURCES		5,398,647	5,813,550	6,841,959	7,249,857	7,249,857	7,249,857

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND: SUMMARY							
	TOTAL RESOURCES	5,398,647	5,813,550	6,841,959	7,249,857	7,249,857	7,249,857
<i>REQUIREMENTS</i>							
	INSTRUCTION	1,286,480	1,403,740	1,939,492	2,092,856	2,092,856	2,092,856
	INSTRUCTIONAL SUPPORT	302,070	343,603	583,862	679,872	679,872	679,872
	STUDENT SERVICES	456,343	472,815	544,135	608,847	608,847	608,847
	COLLEGE SUPPORT	1,275,627	1,381,706	1,685,232	1,824,031	1,824,031	1,824,031
	PLANT OPERATION AND MAINTENANCE	266,737	292,922	396,855	383,607	383,607	383,607
	TRANSFERS OUT	281,384	292,197	384,462	293,000	293,000	293,000
	CONTINGENCY	-	-	107,921	167,644	167,644	167,644
	SUBTOTALS	3,868,641	4,186,983	5,641,959	6,049,857	6,049,857	6,049,857
	UNAPPROPRIATED ENDING FUND BALANCE	1,530,006	1,626,567	1,200,000	1,200,000	1,200,000	1,200,000
	TOTAL REQUIREMENTS	5,398,647	5,813,550	6,841,959	7,249,857	7,249,857	7,249,857

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND: INSTRUCTION SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
SMALL BUSINESS DEVELOPMENT	38,513	37,911	38,393	38,297	38,297	38,297
SKILLS DEVELOPMENT	78,841	87,004	115,912	111,295	111,295	111,295
CONTINUING EDUCATION	49,902	52,635	92,503	94,854	94,854	94,854
LDC - BUSINESS ADMINISTRATION	387,677	221,732	258,935	267,960	267,960	267,960
LDC - GENERAL EDUCATION	593,050	672,053	955,888	992,336	992,336	992,336
LDC - AG/NATURAL RESOURCES/FORESTRY	-	69,522	88,437	69,346	69,346	69,346
CTE - CRIM JUSTICE/PUBLIC SAFETY	-	53,911	73,463	151,605	151,605	47,970
CTE - HEALTHCARE	-	-	-	-	-	103,635
CTE - MANUFACTURING AND INDUSTRIAL TECH	-	79,420	154,875	194,249	194,249	194,249
INSTRUCTIONAL TECHNOLOGY	138,497	129,552	161,086	172,914	172,914	172,914
INSTRUCTION TOTALS	1,286,480	1,403,740	1,939,492	2,092,856	2,092,856	2,092,856

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-210 Small Business Development							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	19,110	30,270	29,216	29,373	29,373	29,373
1000-210-5030-00	Support Staff Salaries	2,250	-	-	-	-	-
1000-210-5080-00	Other Payroll Expenses	8	10	9	8	8	8
1000-210-5081-00	Insurance Benefits	49	94	99	98	98	98
1000-210-5082-00	Workers' Comp Insurance	95	128	132	126	126	126
1000-210-5083-00	FICA	1,667	2,274	2,235	2,247	2,247	2,247
1000-210-5084-00	PERS Contributions	3,482	4,732	6,030	6,063	6,063	6,063
1000-210-5085-00	Unemployment Insurance	515	403	672	382	382	382
MATERIALS AND SERVICES							
1000-210-6010-00	Supplies	804	-	-	-	-	-
1000-210-6170-00	Other Contracted Services	10,533	-	-	-	-	-
SMALL BUSINESS DEVELOPMENT TOTALS		38,513	37,911	38,393	38,297	38,297	38,297

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-220 Skills Development							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	19,577	26,860	28,608	25,926	25,926	25,926
1000-220-5060-00	Instructional Salaries - Adjunct	43,356	25,827	36,158	37,966	37,966	37,966
1000-220-5070-00	Hourly Wages	-	16,843	20,133	21,140	21,140	21,140
1000-220-5080-00	Other Payroll Expenses	24	23	47	42	42	42
1000-220-5081-00	Insurance Benefits	1,700	4,198	7,994	4,934	4,934	4,934
1000-220-5082-00	Workers' Comp Insurance	290	290	383	366	366	366
1000-220-5083-00	FICA	4,799	5,284	6,495	6,504	6,504	6,504
1000-220-5084-00	PERS Contributions	4,594	4,588	9,391	9,011	9,011	9,011
1000-220-5085-00	Unemployment Insurance	1,302	1,442	1,953	1,106	1,106	1,106
1000-220-5089-00	Tuition Waivers	384	-	-	-	-	-
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	2,435	694	1,500	750	750	750
1000-220-6012-00	Textbooks	376	135	1,000	500	500	500
1000-220-6020-00	Travel and Meetings	-	670	2,000	2,800	2,800	2,800
1000-220-6050-00	Postage and Shipping	4	-	100	100	100	100
1000-220-6060-00	Membership Dues	-	150	150	150	150	150
SKILLS DEVELOPMENT TOTALS		78,841	87,004	115,912	111,295	111,295	111,295

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-230 Continuing Education							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	-	-	-	-	-	41,154
1000-230-5030-00	Support Staff Salaries	16,857	23,001	39,172	41,154	41,154	-
1000-230-5060-00	Instructional Salaries - Adjunct	3,101	2,250	6,301	6,616	6,616	6,616
1000-230-5080-00	Other Payroll Expenses	12	14	38	35	35	35
1000-230-5081-00	Insurance Benefits	5,821	5,053	8,536	8,865	8,865	8,865
1000-230-5082-00	Workers' Comp Insurance	94	107	206	205	205	205
1000-230-5083-00	FICA	1,493	1,923	3,479	3,654	3,654	3,654
1000-230-5084-00	PERS Contributions	2,561	292	8,475	8,904	8,904	8,904
1000-230-5085-00	Unemployment Insurance	496	600	1,046	621	621	621
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	130	95	300	300	300	300
1000-230-6012-00	Textbooks	-	195	100	100	100	100
1000-230-6020-00	Travel and Meetings	209	238	1,500	1,050	1,050	1,050
1000-230-6050-00	Postage and Shipping	-	7	100	100	100	100
1000-230-6060-00	Membership Dues	25	-	750	750	750	750
1000-230-6081-00	Marketing-Print Advertising	-	-	1,500	1,500	1,500	1,500
1000-230-6301-00	Instructional Contract - Other	16,496	15,687	20,000	18,000	18,000	18,000
1000-230-6302-00	Other Course Expense	2,607	3,173	1,000	3,000	3,000	3,000
CONTINUING EDUCATION TOTALS		49,902	52,635	92,503	94,854	94,854	94,854

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-240 LDC - Business Administration							
PERSONNEL SERVICES							
1000-240-5030-00	Support Staff Salaries	15,728	-	-	-	-	-
1000-240-5050-00	Instructional Salaries - Regular	143,536	149,434	155,471	163,796	163,796	163,796
1000-240-5060-00	Instructional Salaries - Adjunct	92,250	-	15,737	16,524	16,524	16,524
1000-240-5070-00	Hourly Wages	720	1,142	326	600	600	600
1000-240-5080-00	Other Payroll Expenses	83	36	54	45	45	45
1000-240-5081-00	Insurance Benefits	27,485	31,019	32,106	32,757	32,757	32,757
1000-240-5082-00	Workers' Comp Insurance	1,177	656	774	778	778	778
1000-240-5083-00	FICA	18,381	10,674	13,123	13,840	13,840	13,840
1000-240-5084-00	PERS Contributions	26,903	23,417	34,779	34,868	34,868	34,868
1000-240-5085-00	Unemployment Insurance	4,606	1,899	3,945	2,352	2,352	2,352
1000-240-5089-00	Tuition Waivers	1,152	-	-	-	-	-
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	3,235	30	500	200	200	200
1000-240-6012-00	Textbooks	522	-	250	250	250	250
1000-240-6020-00	Travel and Meetings	3,481	3,325	1,500	1,750	1,750	1,750
1000-240-6050-00	Postage and Shipping	13	-	20	-	-	-
1000-240-6060-00	Membership Dues	90	100	200	200	200	200
1000-240-6070-00	Publications	-	-	100	-	-	-
1000-240-6170-00	Other Contracted Services	42,708	-	-	-	-	-
1000-240-6232-00	Rent - Equipment/Film	7	-	50	-	-	-
1000-240-6240-00	Non-capital Equipment - Equipment	805	-	-	-	-	-
1000-240-6302-00	Other Course Expense	4,795	-	-	-	-	-
LDC-BUSINESS ADMINISTRATION TOTALS		387,677	221,732	258,935	267,960	267,960	267,960

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-250 LDC - General Education							
PERSONNEL SERVICES							
1000-250-5010-00	Administrative Salaries	-	5,625	-	-	-	-
1000-250-5030-00	Support Staff Salaries	2,904	-	-	-	-	-
1000-250-5050-00	Instructional Salaries - Regular	280,084	287,846	391,412	431,937	431,937	431,937
1000-250-5060-00	Instructional Salaries - Adjunct	144,831	161,608	227,187	266,395	266,395	266,395
1000-250-5070-00	Hourly Wages	3,021	35,320	47,119	10,500	10,500	10,500
1000-250-5080-00	Other Payroll Expenses	135	137	157	124	124	124
1000-250-5081-00	Insurance Benefits	48,463	49,782	83,159	78,839	78,839	78,839
1000-250-5082-00	Workers' Comp Insurance	2,014	2,106	3,007	3,050	3,050	3,050
1000-250-5083-00	FICA	31,738	36,375	50,929	54,226	54,226	54,226
1000-250-5084-00	PERS Contributions	56,799	64,036	111,409	115,150	115,150	115,150
1000-250-5085-00	Unemployment Insurance	7,608	8,280	15,309	9,215	9,215	9,215
1000-250-5089-00	Tuition Waivers	3,264	-	-	-	-	-
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	1,206	475	1,500	500	500	500
1000-250-6012-00	Textbooks	452	1,251	2,500	2,000	2,000	2,000
1000-250-6020-00	Travel and Meetings	5,146	8,449	8,800	6,300	6,300	6,300
1000-250-6021-00	Professional Development	1,509	2,325	-	-	-	-
1000-250-6050-00	Postage and Shipping	91	161	100	100	100	100
1000-250-6060-00	Membership Dues	-	-	700	300	300	300
1000-250-6070-00	Publications	71	83	100	200	200	200
1000-250-6170-00	Other Contracted Services	375	400	500	500	500	500
1000-250-6240-00	Non-capital Equipment - Equipment	240	618	5,000	3,000	3,000	3,000
1000-250-6260-00	College Functions	-	17	-	-	-	-
1000-250-6302-00	Other Course Expense	3,099	7,132	7,000	9,500	9,500	9,500
1000-250-6360-00	Miscellaneous	-	27	-	500	500	500
LDC-GENERAL EDUCATION TOTALS		593,050	672,053	955,888	992,336	992,336	992,336

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-260 LDC - Agriculture/Natural Resources/Forestry							
PERSONNEL SERVICES							
1000-260-5060-00	Instructional Salaries - Adjunct	-	28,739	30,323	14,352	14,352	14,352
1000-260-5070-00	Hourly Wages	-	903	2,541	2,800	2,800	2,800
1000-260-5080-00	Other Payroll Expenses	-	10	21	22	22	22
1000-260-5082-00	Workers' Comp Insurance	-	128	148	74	74	74
1000-260-5083-00	FICA	-	2,268	2,514	1,312	1,312	1,312
1000-260-5084-00	PERS Contributions	-	3,340	2,035	1,063	1,063	1,063
1000-260-5085-00	Unemployment Insurance	-	694	755	223	223	223
MATERIALS AND SERVICES							
1000-260-6010-00	Supplies	-	-	1,500	1,500	1,500	1,500
1000-260-6012-00	Textbooks	-	33	600	600	600	600
1000-260-6020-00	Travel and Meeting	-	428	2,000	1,400	1,400	1,400
1000-260-6170-00	Other Contracted Services	-	32,900	45,000	45,000	45,000	45,000
1000-260-6302-00	Other Course Expense	-	79	1,000	1,000	1,000	1,000
LDC-AGRI/NATURAL RESOURCES/FORESTRY TOTALS		-	69,522	88,437	69,346	69,346	69,346

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-270 CTE - Criminal Justice/Public Safety							
PERSONNEL SERVICES							
1000-270-5030-00	Support Staff Salaries	-	-	-	23,068	23,068	-
1000-270-5060-00	Instructional Salaries - Adjunct	-	38,699	47,700	74,718	74,718	31,800
1000-270-5070-00	Hourly Wages	-	6,212	13,114	14,054	14,054	7,087
1000-270-5080-00	Other Payroll Expenses	-	14	28	48	48	17
1000-270-5081-00	Insurance Benefits	-	-	-	8,132	8,132	-
1000-270-5082-00	Workers' Comp Insurance	-	193	275	480	480	167
1000-270-5083-00	FICA	-	3,435	4,652	8,556	8,556	2,975
1000-270-5084-00	PERS Contributions	-	2,049	5,385	10,744	10,744	3,258
1000-270-5085-00	Unemployment Insurance	-	1,048	1,399	1,455	1,455	506
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	-	-	200	1,000	1,000	500
1000-270-6012-00	Textbooks	-	269	600	1,100	1,100	600
1000-270-6020-00	Travel and Meeting	-	235	100	2,730	2,730	1,050
1000-270-6050-00	Postage and Shipping	-	7	10	20	20	10
1000-270-6060-00	Membership Dues	-	300	-	-	-	-
1000-270-6170-00	Other Contracted Services	-	1,450	-	2,500	2,500	-
1000-270-6302-00	Other Course Expense	-	-	-	3,000	3,000	-
CTE - CRIM JUSTICE/PUB SAFETY TOTALS		-	53,911	73,463	151,605	151,605	47,970

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-271 CTE - Healthcare							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	-	-	-	-	-	23,068
1000-271-5060-00	Instructional Salaries - Adjunct	-	-	-	-	-	42,918
1000-271-5070-00	Hourly Wages	-	-	-	-	-	6,967
1000-271-5080-00	Other Payroll Expenses	-	-	-	-	-	31
1000-271-5081-00	Insurance Benefits	-	-	-	-	-	8,132
1000-271-5082-00	Workers' Comp Insurance	-	-	-	-	-	313
1000-271-5083-00	FICA	-	-	-	-	-	5,581
1000-271-5084-00	PERS Contributions	-	-	-	-	-	7,486
1000-271-5085-00	Unemployment Insurance	-	-	-	-	-	949
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	-	-	-	-	-	500
1000-271-6012-00	Textbooks	-	-	-	-	-	500
1000-271-6020-00	Travel and Meeting	-	-	-	-	-	1,680
1000-271-6050-00	Postage and Shipping	-	-	-	-	-	10
1000-271-6060-00	Membership Dues	-	-	-	-	-	-
1000-271-6170-00	Other Contracted Services	-	-	-	-	-	2,500
1000-271-6302-00	Other Course Expense	-	-	-	-	-	3,000
CTE - HEALTHCARE TOTALS		-	-	-	-	-	103,635

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-280 CTE - Manufacturing and Industrial Tech							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	-	-	28,478	25,926	25,926	25,926
1000-280-5030-00	Support Staff Salaries	-	18,807	-	-	-	-
1000-280-5050-00	Instructional Salaries - Regular	-	-	42,840	51,655	51,655	51,655
1000-280-5060-00	Instructional Salaries - Adjunct	-	32,729	24,681	47,503	47,503	47,503
1000-280-5070-00	Hourly Wages	-	182	1,588	1,500	1,500	1,500
1000-280-5080-00	Other Payroll Expenses	-	19	51	34	34	34
1000-280-5081-00	Insurance Benefits	-	54	16,040	18,009	18,009	18,009
1000-280-5082-00	Workers' Comp Insurance	-	218	441	544	544	544
1000-280-5083-00	FICA	-	3,955	7,465	9,684	9,684	9,684
1000-280-5084-00	PERS Contributions	-	4,657	16,347	19,047	19,047	19,047
1000-280-5085-00	Unemployment Insurance	-	1,041	2,244	1,647	1,647	1,647
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	-	945	100	100	100	100
1000-280-6012-00	Textbooks	-	606	800	500	500	500
1000-280-6020-00	Travel and Meeting	-	3,261	3,000	2,100	2,100	2,100
1000-280-6060-00	Membership Dues	-	-	300	-	-	-
1000-280-6230-00	Rent - Classroom	-	553	1,500	1,000	1,000	1,000
1000-280-6240-00	Non-capital Equipment - Equipment	-	2,063	-	-	-	-
1000-280-6302-00	Other Course Expense	-	10,330	9,000	15,000	15,000	15,000
CTE-MANUFACTURING AND INDUSTRIAL TECH TOTALS		-	79,420	154,875	194,249	194,249	194,249

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-290 Instructional Technology							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	19,405	20,381	21,299	22,377	22,377	35,423
1000-290-5030-00	Support Staff Salaries	29,457	30,568	33,590	26,851	26,851	13,805
1000-290-5080-00	Other Payroll Expenses	20	21	24	22	22	22
1000-290-5081-00	Insurance Benefits	12,066	13,448	14,042	11,624	11,624	11,624
1000-290-5082-00	Workers' Comp Insurance	213	211	248	211	211	211
1000-290-5083-00	FICA	3,488	3,353	4,199	3,766	3,766	3,766
1000-290-5084-00	PERS Contributions	8,310	8,877	12,626	11,523	11,523	11,523
1000-290-5085-00	Unemployment Insurance	978	863	1,263	640	640	640
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	9,035	1,090	5,000	3,000	3,000	3,000
1000-290-6020-00	Travel and Meetings	-	177	100	140	140	140
1000-290-6060-00	Membership Dues	695	495	695	500	500	500
1000-290-6170-00	Other Contracted Services	13,765	17,576	29,000	25,560	25,560	25,560
1000-290-6190-00	Licenses and renewals	6,012	7,554	6,000	10,000	10,000	10,000
1000-290-6200-00	Internet - Technology	8,421	8,400	12,000	10,000	10,000	10,000
1000-290-6240-00	Non-capital Equipment - Equipment	26,632	13,782	15,000	43,200	43,200	43,200
1000-290-6241-00	Non-capital Equipment - Software	-	249	6,000	3,500	3,500	3,500
CAPITAL OUTLAY							
1000-290-7100-00	Capital Outlay - Equipment	-	2,507	-	-	-	-
INSTRUCTIONAL TECHNOLOGY TOTALS		138,497	129,552	161,086	172,914	172,914	172,914

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY							
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
INSTRUCTIONAL SUPPORT MANAGEMENT		154,252	218,516	435,728	456,101	456,101	456,101
LIBRARY		147,818	125,087	148,134	223,771	223,771	223,771
INSTRUCTIONAL SUPPORT TOTALS		302,070	343,603	583,862	679,872	679,872	679,872

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-310 Instructional Support Management							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	78,309	95,499	145,804	154,991	154,991	178,059
1000-310-5030-00	Support Staff Salaries	30,080	45,550	110,073	110,244	110,244	87,176
1000-310-5070-00	Hourly Wages	57	-	17,000	17,000	17,000	17,000
1000-310-5080-00	Other Payroll Expenses	36	43	85	106	106	106
1000-310-5081-00	Insurance Benefits	14,234	29,259	56,610	61,811	61,811	61,811
1000-310-5082-00	Workers' Comp Insurance	478	558	1,106	1,214	1,214	1,214
1000-310-5083-00	FICA	8,200	10,599	19,700	21,591	21,591	21,591
1000-310-5084-00	PERS Contributions	17,889	23,640	55,000	58,725	58,725	58,725
1000-310-5085-00	Unemployment Insurance	1,477	2,483	3,000	3,669	3,669	3,669
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	574	129	750	750	750	750
1000-310-6020-00	Travel and Meetings	1,231	4,840	5,000	4,200	4,200	4,200
1000-310-6021-00	Professional Development	-	-	15,000	10,000	10,000	10,000
1000-310-6050-00	Postage and Shipping	9	41	100	150	150	150
1000-310-6060-00	Membership Dues	475	440	500	400	400	400
1000-310-6160-00	Accreditation and Assessment	1,203	5,435	5,000	10,000	10,000	10,000
1000-310-6260-00	College Functions	-	-	500	1,000	1,000	1,000
1000-310-6360-00	Miscellaneous	-	-	500	250	250	250
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS		154,252	218,516	435,728	456,101	456,101	456,101

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-320 Library							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	52,844	55,517	58,327	61,278	61,278	61,278
1000-320-5030-00	Support Staff Salaries	10,246	-	-	-	-	-
1000-320-5070-00	Hourly Wages	9,467	8,084	13,544	68,816	68,816	68,816
1000-320-5080-00	Other Payroll Expenses	40	31	37	48	48	48
1000-320-5081-00	Insurance Benefits	19,818	15,152	15,992	16,313	16,313	16,313
1000-320-5082-00	Workers' Comp Insurance	328	265	324	560	560	560
1000-320-5083-00	FICA	4,994	4,326	5,498	9,953	9,953	9,953
1000-320-5084-00	PERS Contributions	10,828	8,866	14,159	26,162	26,162	26,162
1000-320-5085-00	Unemployment Insurance	1,478	1,180	1,653	1,691	1,691	1,691
1000-320-5089-00	Tuition Waivers	672	-	-	-	-	-
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	1,601	1,614	2,000	2,000	2,000	2,000
1000-320-6020-00	Travel and Meetings	668	1,958	1,000	700	700	700
1000-320-6050-00	Postage and Shipping	53	95	100	100	100	100
1000-320-6060-00	Membership Dues	227	304	500	500	500	500
1000-320-6071-00	Library Materials	14,101	5,041	16,000	27,650	27,650	27,650
1000-320-6072-00	Media Materials	2,562	14,340	-	-	-	-
1000-320-6170-00	Other Contracted Services	14,573	7,219	17,000	7,000	7,000	7,000
1000-320-6240-00	Non-capital Equipment - Equipment	987	-	1,000	-	-	-
1000-320-6321-00	Testing - GED	1,140	1,000	-	-	-	-
1000-320-6322-00	Testing - Placement	1,191	-	1,000	1,000	1,000	1,000
1000-320-6360-00	Miscellaneous	-	95	-	-	-	-
LIBRARY TOTALS		147,818	125,087	148,134	223,771	223,771	223,771

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND: STUDENT SERVICES SUMMARY						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	77,320	81,654	97,412	93,357	93,357	93,357
FINANCIAL AID	147,728	158,132	174,306	171,896	171,896	171,896
ENROLLMENT SERVICES	71,554	72,512	78,962	81,545	81,545	81,545
ACADEMIC ADVISING	159,741	160,517	193,455	262,049	262,049	262,049
STUDENT SERVICES TOTALS	456,343	472,815	544,135	608,847	608,847	608,847

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-410 Management of Student Services							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	50,134	52,671	61,008	58,656	58,656	58,656
1000-410-5080-00	Other Payroll Expenses	18	17	18	16	16	16
1000-410-5081-00	Insurance Benefits	11,595	11,594	12,049	12,276	12,276	12,276
1000-410-5082-00	Workers' Comp Insurance	214	216	275	252	252	252
1000-410-5083-00	FICA	3,774	3,949	4,667	4,487	4,487	4,487
1000-410-5084-00	PERS Contributions	7,615	8,240	12,592	12,107	12,107	12,107
1000-410-5085-00	Unemployment Insurance	719	703	1,403	763	763	763
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	66	117	200	200	200	200
1000-410-6020-00	Travel and Meetings	1,088	1,392	2,000	1,400	1,400	1,400
1000-410-6060-00	Membership Dues	-	150	200	200	200	200
1000-410-6270-00	Graduation	2,097	2,605	3,000	3,000	3,000	3,000
MANAGEMENT OF STUDENT SERVICES TOTALS		77,320	81,654	97,412	93,357	93,357	93,357

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-420 Financial Aid							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	16,712	17,557	20,336	19,552	19,552	19,552
1000-420-5030-00	Support Staff Salaries	71,894	75,532	79,354	83,369	83,369	83,369
1000-420-5080-00	Other Payroll Expenses	54	48	54	49	49	49
1000-420-5081-00	Insurance Benefits	34,784	34,790	35,882	30,179	30,179	30,179
1000-420-5082-00	Workers' Comp Insurance	393	375	450	442	442	442
1000-420-5083-00	FICA	6,439	6,891	7,626	7,873	7,873	7,873
1000-420-5084-00	PERS Contributions	12,921	16,949	22,910	23,695	23,695	23,695
1000-420-5085-00	Unemployment Insurance	1,989	1,970	2,294	1,337	1,337	1,337
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	55	143	300	400	400	400
1000-420-6020-00	Travel and Meetings	203	1,397	2,000	1,750	1,750	1,750
1000-420-6050-00	Postage and Shipping	42	180	-	-	-	-
1000-420-6060-00	Membership Dues	974	996	1,100	1,100	1,100	1,100
1000-420-6080-00	Advertising	-	-	-	150	150	150
1000-420-6170-00	Other Contracted Services	1,268	1,304	2,000	2,000	2,000	2,000
FINANCIAL AID TOTALS		147,728	158,132	174,306	171,896	171,896	171,896

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-430 Enrollment Services							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	-	-	-	-	-	46,614
1000-430-5030-00	Support Staff Salaries	38,284	41,897	44,369	46,614	46,614	-
1000-430-5080-00	Other Payroll Expenses	25	19	24	22	22	22
1000-430-5081-00	Insurance Benefits	15,467	15,466	15,947	16,266	16,266	16,266
1000-430-5082-00	Workers' Comp Insurance	179	162	200	200	200	200
1000-430-5083-00	FICA	2,294	2,506	3,394	3,566	3,566	3,566
1000-430-5084-00	PERS Contributions	5,815	6,556	9,158	9,621	9,621	9,621
1000-430-5085-00	Unemployment Insurance	775	780	1,020	606	606	606
1000-430-5089-00	Tuition Waivers	2,208	-	-	-	-	-
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	692	696	250	500	500	500
1000-430-6020-00	Travel and Meetings	-	1,616	1,500	1,050	1,050	1,050
1000-430-6050-00	Postage and Shipping	569	1,295	1,500	1,500	1,500	1,500
1000-430-6060-00	Membership Dues	577	587	600	600	600	600
1000-430-6170-00	Other Contracted Services	4,669	932	1,000	1,000	1,000	1,000
ENROLLMENT SERVICES TOTALS		71,554	72,512	78,962	81,545	81,545	81,545

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-440 Academic Advising							
PERSONNEL SERVICES							
1000-440-5030-00	Support Staff Salaries	80,613	83,756	95,959	145,333	145,333	145,333
1000-440-5080-00	Other Payroll Expenses	43	40	48	77	77	77
1000-440-5081-00	Insurance Benefits	23,021	17,811	31,917	50,461	50,461	50,461
1000-440-5082-00	Workers' Comp Insurance	363	343	434	625	625	625
1000-440-5083-00	FICA	6,147	6,398	7,341	11,117	11,117	11,117
1000-440-5084-00	PERS Contributions	14,818	14,126	22,999	29,996	29,996	29,996
1000-440-5085-00	Unemployment Insurance	1,987	1,781	2,207	1,890	1,890	1,890
1000-440-5089-00	Tuition Waivers	1,440	-	-	-	-	-
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	255	347	500	500	500	500
1000-440-6020-00	Travel and Meetings	214	606	500	1,750	1,750	1,750
1000-440-6050-00	Postage and Shipping	6	2	-	-	-	-
1000-440-6060-00	Membership Dues	190	115	300	300	300	300
1000-440-6310-00	Student Life	321	168	1,250	5,000	5,000	5,000
1000-440-6311-00	Student Support Services - ADA	30,323	35,024	30,000	15,000	15,000	15,000
ACADEMIC ADVISING TOTALS		159,741	160,517	193,455	262,049	262,049	262,049

DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
GENERAL FUND: COLLEGE SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	427,742	366,281	379,758	419,137	419,137	419,137
MARKETING AND PUBLIC RELATIONS	54,139	99,294	196,327	229,515	229,515	229,515
BUSINESS OFFICE	408,539	413,231	496,093	456,868	456,868	456,868
COMPUTER SERVICES	222,598	252,188	253,727	323,722	323,722	323,722
INSTITUTIONAL RESEARCH	37,725	74,946	93,000	96,700	96,700	96,700
COLLEGE DEVELOPMENT	71,800	105,531	137,804	146,888	146,888	146,888
HUMAN RESOURCES	53,084	70,235	88,414	147,051	147,051	147,051
EQUITY AND INCLUSION	-	-	3,000	3,700	3,700	3,700
GRANT WRITING	-	-	37,109	450	450	450
COLLEGE SUPPORT TOTALS	1,275,627	1,381,706	1,685,232	1,824,031	1,824,031	1,824,031

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-510 Presidents Office and Governing Board							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	242,458	164,216	163,000	170,550	170,550	216,212
1000-510-5030-00	Support Staff Salaries	22,773	37,298	41,026	45,662	45,662	-
1000-510-5080-00	Other Payroll Expenses	45	47	48	44	44	44
1000-510-5081-00	Insurance Benefits	20,716	23,339	25,801	32,924	32,924	32,924
1000-510-5082-00	Workers' Comp Insurance	790	846	921	929	929	929
1000-510-5083-00	FICA	19,903	13,933	15,608	16,540	16,540	16,540
1000-510-5084-00	PERS Contributions	24,788	29,609	42,111	44,627	44,627	44,627
1000-510-5085-00	Unemployment Insurance	2,488	1,922	4,693	2,811	2,811	2,811
1000-510-5089-00	Tuition Waivers	288	-	-	-	-	-
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	1,274	89	700	500	500	500
1000-510-6020-00	Travel and Meetings	8,128	7,345	10,000	7,000	7,000	7,000
1000-510-6050-00	Postage and Shipping	16	19	50	50	50	50
1000-510-6060-00	Membership Dues	35,694	56,246	50,000	67,000	67,000	67,000
1000-510-6070-00	Publications	81	81	200	500	500	500
1000-510-6170-00	Other Contracted Services	30,020	13,925	5,000	5,000	5,000	5,000
1000-510-6240-00	Non-capital Equipment - Equipment	-	-	1,000	1,000	1,000	1,000
1000-510-6260-00	College Functions	711	406	1,600	1,000	1,000	1,000
1000-510-6280-00	Governing Board	2,912	1,674	3,000	3,000	3,000	3,000
1000-510-6290-00	Elections	-	5,715	-	5,000	5,000	5,000
1000-510-6360-00	Miscellaneous	14,657	9,571	15,000	15,000	15,000	15,000
PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS		427,742	366,281	379,758	419,137	419,137	419,137

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-520 Marketing and Public Relations							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	-	25,797	36,137	37,965	37,965	37,965
1000-520-5030-00	Support Staff Salaries	4,239	9,129	46,588	40,627	40,627	40,627
1000-520-5080-00	Other Payroll Expenses	3	13	36	33	33	33
1000-520-5081-00	Insurance Benefits	1,073	6,907	23,972	24,427	24,427	24,427
1000-520-5082-00	Workers' Comp Insurance	20	142	373	338	338	338
1000-520-5083-00	FICA	316	2,641	6,328	6,012	6,012	6,012
1000-520-5084-00	PERS Contributions	644	4,732	17,075	16,221	16,221	16,221
1000-520-5085-00	Unemployment Insurance	103	650	1,903	1,022	1,022	1,022
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	291	757	600	500	500	500
1000-520-6020-00	Travel and Meetings	1,113	111	3,000	2,450	2,450	2,450
1000-520-6050-00	Postage and Shipping	68	50	50	50	50	50
1000-520-6060-00	Membership Dues	250	250	275	700	700	700
1000-520-6082-00	Radio Advertising	2,895	2,910	3,000	3,000	3,000	3,000
1000-520-6083-00	Newspaper Advertising	6,039	9,777	13,400	13,400	13,400	13,400
1000-520-6084-00	Digital Advertising	2,972	3,131	2,520	2,520	2,520	2,520
1000-520-6085-00	Marketing - Promotions	-	-	-	5,000	5,000	5,000
1000-520-6086-00	Marketing - Other	2,262	5,887	4,320	4,500	4,500	4,500
1000-520-6100-00	Student Recruiting Publications	2,487	1,043	5,000	5,000	5,000	5,000
1000-520-6130-00	Schedule Production	23,066	22,767	26,750	26,750	26,750	26,750
1000-520-6140-00	Catalog Production	5,562	-	-	-	-	-
1000-520-6170-00	Other Contracted Services	736	2,600	2,500	10,000	10,000	10,000
1000-520-6171-00	Web - Other Contracted Services	-	-	-	25,000	25,000	25,000
1000-520-6275-00	County Fair	-	-	2,500	4,000	4,000	4,000
MARKETING AND PUBLIC RELATIONS TOTALS		54,139	99,294	196,327	229,515	229,515	229,515

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-530 Business Office							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	89,707	94,246	99,015	100,995	100,995	100,995
1000-530-5030-00	Support Staff Salaries	115,250	116,864	150,185	129,232	129,232	129,232
1000-530-5070-00	Hourly Wages	3,570	3,950	3,714	3,788	3,788	3,788
1000-530-5080-00	Other Payroll Expenses	88	78	108	88	88	88
1000-530-5081-00	Insurance Benefits	54,673	51,392	65,466	52,376	52,376	52,376
1000-530-5082-00	Workers' Comp Insurance	901	848	1,142	1,005	1,005	1,005
1000-530-5083-00	FICA	15,325	16,001	19,348	17,902	17,902	17,902
1000-530-5084-00	PERS Contributions	39,982	41,991	61,019	54,451	54,451	54,451
1000-530-5085-00	Unemployment Insurance	3,589	3,513	5,817	3,041	3,041	3,041
1000-530-5089-00	Tuition Waivers	768	-	-	-	-	-
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	1,550	2,106	2,250	2,250	2,250	2,250
1000-530-6020-00	Travel and Meetings	1,194	1,113	750	525	525	525
1000-530-6040-00	Banking	9,228	9,400	9,000	9,500	9,500	9,500
1000-530-6050-00	Postage and Shipping	2,026	2,121	2,500	2,500	2,500	2,500
1000-530-6060-00	Membership Dues	1,177	1,322	1,365	1,390	1,390	1,390
1000-530-6080-00	Advertising	553	725	950	900	900	900
1000-530-6150-00	Audit Fees	41,813	38,943	44,359	43,500	43,500	43,500
1000-530-6155-00	Legal Fees	240	-	-	-	-	-
1000-530-6170-00	Other Contracted Services	-	-	900	3,600	3,600	3,600
1000-530-6180-00	Insurance	25,203	25,823	26,600	28,225	28,225	28,225
1000-530-6275-00	County Fair	858	1,195	-	-	-	-
1000-530-6340-00	Bad Debts	723	1,504	1,500	1,500	1,500	1,500
1000-530-6350-00	Over and Short	2	(2)	5	-	-	-
1000-530-6360-00	Miscellaneous	119	98	100	100	100	100
BUSINESS OFFICE TOTALS		408,539	413,231	496,093	456,868	456,868	456,868

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-540 Computer Services							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	45,278	47,556	49,698	52,213	52,213	82,654
1000-540-5030-00	Support Staff Salaries	12,500	13,100	14,396	36,358	36,358	5,917
1000-540-5080-00	Other Payroll Expenses	22	22	24	33	33	33
1000-540-5081-00	Insurance Benefits	10,066	10,727	11,488	16,288	16,288	16,288
1000-540-5082-00	Workers' Comp Insurance	257	252	289	381	381	381
1000-540-5083-00	FICA	4,271	4,359	4,903	6,776	6,776	6,776
1000-540-5084-00	PERS Contributions	11,608	12,416	16,255	21,461	21,461	21,461
1000-540-5085-00	Unemployment Insurance	972	933	1,474	1,152	1,152	1,152
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	4,067	1,870	10,500	5,000	5,000	5,000
1000-540-6020-00	Travel and Meetings	165	1,667	600	1,400	1,400	1,400
1000-540-6050-00	Postage and Shipping	607	-	200	100	100	100
1000-540-6060-00	Membership Dues	100	300	200	300	300	300
1000-540-6170-00	Other Contracted Services	84,151	97,082	94,000	115,000	115,000	115,000
1000-540-6190-00	Licenses and renewals	5,016	12,016	5,700	15,260	15,260	15,260
1000-540-6200-00	Internet - Technology	4,348	4,261	6,000	5,000	5,000	5,000
1000-540-6210-00	Repair - Equipment	-	365	-	-	-	-
1000-540-6240-00	Non-capital Equipment - Equipment	22,603	8,022	17,000	17,000	17,000	17,000
1000-540-6241-00	Non-capital Equipment - Software	1,027	-	1,000	-	-	-
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	15,540	37,240	20,000	30,000	30,000	30,000
COMPUTER SERVICES TOTALS		222,598	252,188	253,727	323,722	323,722	323,722

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-550 Institutional Research							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	23,551	47,652	57,216	60,111	60,111	60,111
1000-550-5080-00	Other Payroll Expenses	12	19	24	22	22	22
1000-550-5081-00	Insurance Benefits	6,466	13,576	15,988	16,309	16,309	16,309
1000-550-5082-00	Workers' Comp Insurance	110	192	258	259	259	259
1000-550-5083-00	FICA	1,701	3,477	4,377	4,598	4,598	4,598
1000-550-5084-00	PERS Contributions	3,577	7,486	11,809	12,407	12,407	12,407
1000-550-5085-00	Unemployment Insurance	572	755	1,316	781	781	781
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	43	138	100	150	150	150
1000-550-6020-00	Travel and Meetings	298	1,280	1,334	1,190	1,190	1,190
1000-550-6050-00	Postage and Shipping	-	-	5	5	5	5
1000-550-6060-00	Membership Dues	205	65	65	65	65	65
1000-550-6170-00	Other Contracted Services	1,190	306	408	408	408	408
1000-550-6241-00	Non-capital Equipment - Software	-	-	100	395	395	395
INSTITUTIONAL RESEARCH TOTALS		37,725	74,946	93,000	96,700	96,700	96,700

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-560 College Development							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	28,647	34,396	36,137	89,817	89,817	89,817
1000-560-5030-00	Support Staff Salaries	8,596	28,204	43,524	-	-	-
1000-560-5070-00	Hourly Wages	-	111	-	-	-	-
1000-560-5080-00	Other Payroll Expenses	16	27	36	33	33	33
1000-560-5081-00	Insurance Benefits	8,789	16,313	23,962	18,049	18,049	18,049
1000-560-5082-00	Workers' Comp Insurance	167	259	177	177	177	177
1000-560-5083-00	FICA	2,793	4,749	6,094	6,871	6,871	6,871
1000-560-5084-00	PERS Contributions	4,958	5,512	16,442	18,538	18,538	18,538
1000-560-5085-00	Unemployment Insurance	680	1,131	1,832	1,168	1,168	1,168
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	815	420	500	500	500	500
1000-560-6020-00	Travel and Meetings	348	676	1,500	3,010	3,010	3,010
1000-560-6050-00	Postage and Shipping	531	935	1,000	1,000	1,000	1,000
1000-560-6060-00	Membership Dues	100	31	100	125	125	125
1000-560-6087-00	Promotional Materials	2,949	4,598	3,900	5,000	5,000	5,000
1000-560-6150-00	Audit Fees	7,300	3,000	-	-	-	-
1000-560-6170-00	Other Contracted Services	3,265	3,250	500	500	500	500
1000-560-6180-00	Insurance	1,768	1,869	2,000	2,000	2,000	2,000
1000-560-6360-00	Miscellaneous	78	50	100	100	100	100
COLLEGE DEVELOPMENT TOTALS		71,800	105,531	137,804	146,888	146,888	146,888

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-570 Human Resources							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	30,495	32,029	33,461	35,154	35,154	35,154
1000-570-5030-00	Support Staff Salaries	-	-	-	41,846	41,846	41,846
1000-570-5080-00	Other Payroll Expenses	12	11	12	33	33	33
1000-570-5081-00	Insurance Benefits	7,358	7,539	8,009	18,008	18,008	18,008
1000-570-5082-00	Workers' Comp Insurance	140	134	151	331	331	331
1000-570-5083-00	FICA	2,297	2,415	2,560	5,890	5,890	5,890
1000-570-5084-00	PERS Contributions	4,632	5,011	6,906	15,893	15,893	15,893
1000-570-5085-00	Unemployment Insurance	480	478	770	1,001	1,001	1,001
1000-570-5089-00	Tuition Waivers	-	7,275	15,000	7,500	7,500	7,500
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	7	33	50	50	50	50
1000-570-6020-00	Travel and Meetings	173	135	500	350	350	350
1000-570-6021-00	Professional Development	2,673	3,000	15,000	15,000	15,000	15,000
1000-570-6050-00	Postage and Shipping	9	13	20	20	20	20
1000-570-6060-00	Membership Dues	336	551	650	650	650	650
1000-570-6080-00	Advertising	3,386	4,053	3,000	3,000	3,000	3,000
1000-570-6155-00	Legal Fees	-	1,998	500	500	500	500
1000-570-6170-00	Other Contracted Services	86	2,628	825	825	825	825
1000-570-6360-00	Miscellaneous	1,000	2,932	1,000	1,000	1,000	1,000
HUMAN RESOURCES TOTALS		53,084	70,235	88,414	147,051	147,051	147,051

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-580 Equity and Inclusion							
MATERIALS AND SERVICES							
1000-580-6020-0	Travel and Meeting	-	-	-	700	700	700
1000-580-6170-0	Other Contracted Services	-	-	3,000	3,000	3,000	3,000
EQUITY AND INCLUSION TOTALS		-	-	3,000	3,700	3,700	3,700

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-590 Grant Writing							
PERSONNEL SERVICES							
1000-590-5030-00	Support Staff Salaries	-	-	21,762	-	-	-
1000-590-5080-00	Other Payroll Expenses	-	-	12	-	-	-
1000-590-5081-00	Insurance Benefits	-	-	7,979	-	-	-
1000-590-5082-00	Workers' Comp Insurance	-	-	98	-	-	-
1000-590-5083-00	FICA	-	-	1,665	-	-	-
1000-590-5084-00	PERS Contributions	-	-	4,492	-	-	-
1000-590-5085-00	Unemployment Insurance	-	-	501	-	-	-
MATERIALS AND SERVICES							
1000-590-6010-00	Supplies	-	-	50	50	50	50
1000-590-6020-00	Travel and Meeting	-	-	500	350	350	350
1000-590-6050-00	Postage and Shipping	-	-	50	50	50	50
GRANT WRITING TOTALS		-	-	37,109	450	450	450

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-600 Plant Operation and Maintenance							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	30,495	32,029	33,461	35,154	35,154	35,154
1000-600-5030-00	Support Staff Salaries	46,629	61,450	68,769	72,155	72,155	72,155
1000-600-5070-00	Hourly Wages	3,361	3,552	5,619	5,904	5,904	5,904
1000-600-5080-00	Other Payroll Expenses	41	46	53	48	48	48
1000-600-5081-00	Insurance Benefits	7,503	12,525	16,152	16,480	16,480	16,480
1000-600-5082-00	Workers' Comp Insurance	2,934	3,072	3,710	3,665	3,665	3,665
1000-600-5083-00	FICA	6,121	7,388	8,250	8,661	8,661	8,661
1000-600-5084-00	PERS Contributions	12,226	13,669	22,260	23,368	23,368	23,368
1000-600-5085-00	Unemployment Insurance	1,521	1,819	2,481	1,472	1,472	1,472
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	15,952	13,620	25,500	20,000	20,000	20,000
1000-600-6010-04	Supplies - South County	-	38	-	-	-	-
1000-600-6010-06	Supplies - Equipment Maintenance	382	1,351	3,000	3,000	3,000	3,000
1000-600-6020-00	Travel and Meetings	1,162	1,144	1,500	1,050	1,050	1,050
1000-600-6030-00	Telephone	11,858	13,801	15,000	15,000	15,000	15,000
1000-600-6030-02	Telephone - Skills Development	262	-	-	-	-	-
1000-600-6050-00	Postage and Shipping	2	24	-	-	-	-
1000-600-6060-00	Membership Dues	35	35	-	-	-	-
1000-600-6080-00	Advertising	-	359	-	-	-	-
1000-600-6155-00	Legal Fees	-	-	-	5,000	5,000	5,000
1000-600-6170-00	Other Contracted Services	25,480	45,507	75,000	55,000	55,000	55,000
1000-600-6170-04	Other Contracted Services	995	328	-	300	300	300
1000-600-6170-07	Other Contracted Svcs - Annual Testing	1,674	84	2,100	2,100	2,100	2,100
1000-600-6180-00	Insurance	12,597	13,505	14,000	15,000	15,000	15,000
1000-600-6190-00	Licenses and renewals	-	197	-	-	-	-
1000-600-6210-00	Repair - Equipment	1,233	1,200	4,000	4,000	4,000	4,000
1000-600-6210-05	Repair - Equipment - HVAC	14,569	1,820	15,000	15,000	15,000	15,000
1000-600-6211-00	Repair - Other	-	33	2,500	2,500	2,500	2,500
1000-600-6212-00	Equipment Maintenance Contract	9,569	7,178	9,000	9,000	9,000	9,000
1000-600-6213-00	Vehicle Maintenance	45	90	1,100	1,100	1,100	1,100
1000-600-6215-00	Grounds Maintenance	6,510	5,825	6,000	6,250	6,250	6,250
1000-600-6220-00	Utilities	38,739	37,470	44,500	44,500	44,500	44,500
1000-600-6220-04	Utilities - South Center	1,072	1,283	2,500	2,500	2,500	2,500
1000-600-6225-00	Gasoline	460	357	400	400	400	400
1000-600-6232-00	Rent - Equipment/Film	11,961	10,993	15,000	15,000	15,000	15,000
1000-600-6240-00	Non-capital Equipment - Equipment	172	875	-	-	-	-
1000-600-6242-00	Non-capital Equipment - Building Imp	-	255	-	-	-	-
1000-600-6360-00	Miscellaneous	1,177	-	-	-	-	-
PLANT OPERATION AND MAINTENANCE TOTALS		266,737	292,922	396,855	383,607	383,607	383,607

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
1000-800 Other Financing Uses							
1000-800-8520-00	Transfer Out to Special Fund	-	-	13,462	-	-	-
1000-800-8540-00	Transfer Out to Debt Service Fund	144,249	154,664	148,393	153,393	153,393	153,393
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	1,487	2,088	1,607	1,607	1,607	1,607
1000-800-8570-00	Transfer Out to Agency Fund	5,648	5,395	8,000	8,000	8,000	8,000
1000-800-8580-00	Transfer Out to Financial Aid Fund	130,000	130,050	213,000	130,000	130,000	130,000
OTHER FINANCING USES TOTALS		281,384	292,197	384,462	293,000	293,000	293,000
1000-850 Contingency							
1000-850-9000-00	Contingency	-	-	107,921	167,644	167,644	167,644
CONTINGENCY TOTALS		-	-	107,921	167,644	167,644	167,644
1000-860-3100-00	Unappropriated Ending Fund Balance	1,530,006	1,626,567	1,200,000	1,200,000	1,200,000	1,200,000
TOTAL REQUIREMENTS		5,398,647	5,813,550	6,841,959	7,249,857	7,249,857	7,249,857



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DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
SPECIAL FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		3,597,220	4,506,483	5,145,902	6,035,908	6,035,908	6,035,908
FEDERAL SOURCES		659,177	264,319	87,100	85,078	85,078	85,078
STATE SOURCES		98,427	319,445	263,695	218,883	218,883	218,883
LOCAL SOURCES		559,321	778,393	945,407	906,585	906,585	906,585
TUITION AND FEES		10,645	17,365	5,000	40,150	40,150	40,150
OTHER SOURCES		83,325	148,004	189,740	161,250	161,250	161,250
OTHER FINANCING SOURCES		323,111	46,500	63,462	60,791	60,791	60,791
TOTAL RESOURCES		5,331,226	6,080,509	6,700,306	7,508,645	7,508,645	7,508,645
<i>REQUIREMENTS</i>							
INSTRUCTION		4,724	12,600	125,416	85,349	85,349	85,349
INSTRUCTIONAL SUPPORT		466,664	332,852	426,574	497,890	497,890	497,890
STUDENT SERVICES		7,332	83,203	115,433	102,811	102,811	102,811
COLLEGE SUPPORT		291,045	124,569	124,559	-	-	-
PLANT OPERATION AND MAINTENANCE		34,222	29,674	48,900	48,900	48,900	48,900
FINANCIAL AID		712	34,794	35,594	25,000	25,000	25,000
TRANSFERS OUT		20,044	40,877	381,742	397,553	397,553	397,553
CONTINGENCY		-	-	511,000	511,000	511,000	511,000
SUBTOTALS		824,743	658,569	1,769,218	1,668,503	1,668,503	1,668,503
RESERVES		-	-	4,851,691	5,737,935	5,737,935	5,737,935
UNAPPROPRIATED ENDING FUND BALANCE		4,506,483	5,421,940	79,397	102,207	102,207	102,207
TOTAL REQUIREMENTS		5,331,226	6,080,509	6,700,306	7,508,645	7,508,645	7,508,645

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2010 Nursing Program Agreement							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	-	-	40,000	40,000	40,000	40,000
<u>OTHER FINANCING SOURCES</u>							
2010-190-4910-00	Transfer In from General Fund	-	-	13,462	-	-	-
	TOTAL RESOURCES	-	-	53,462	40,000	40,000	40,000
 <i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2010-200-6170-00	Other Contracted Services	-	-	53,462	40,000	40,000	40,000
	TOTAL REQUIREMENTS	-	-	53,462	40,000	40,000	40,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2030 Tillamook Works							
<i>RESOURCES</i>							
2030-020-3100-00	Beginning Fund Balance	-	-	-	5,000	5,000	5,000
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local	-	-	-	75,342	75,342	75,342
	TOTAL RESOURCES	-	-	-	80,342	80,342	80,342
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries	-	-	-	-	-	43,487
2030-300-5030-00	Support Staff Salaries	-	-	-	43,487	43,487	-
2030-300-5080-00	Other Payroll Expenses	-	-	-	22	22	22
2030-300-5081-00	Insurance Benefits	-	-	-	16,256	16,256	16,256
2030-300-5082-00	Workers' Comp Insurance	-	-	-	187	187	187
2030-300-5083-00	FICA	-	-	-	3,327	3,327	3,327
2030-300-5084-00	PERS Contributions	-	-	-	8,976	8,976	8,976
2030-300-5085-00	Unemployment Insurance	-	-	-	565	565	565
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	-	-	-	2,500	2,500	2,500
2030-300-6080-00	Advertising	-	-	-	2,500	2,500	2,500
<u>OTHER FINANCING USES</u>							
2030-800-8510-00	Transfer Out to General Fund	-	-	-	2,522	2,522	2,522
	TOTAL REQUIREMENTS	-	-	-	80,342	80,342	80,342

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2150 Dollar General Grant							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2150-150-4740-00	Dollar General Grant	-	-	3,500	10,000	10,000	10,000
	TOTAL RESOURCES	-	-	3,500	10,000	10,000	10,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2150-200-5070-00	Hourly Wages	-	-	1,123	6,114	6,114	6,114
2150-200-5080-00	Other Payroll Expenses	-	-	18	4	4	4
2150-200-5082-00	Workers' Comp Insurance	-	-	5	26	26	26
2150-200-5083-00	FICA	-	-	86	468	468	468
2150-200-5084-00	PERS Contributions	-	-	-	631	631	631
2150-200-5085-00	Unemployment Insurance	-	-	26	79	79	79
<u>MATERIALS AND SERVICES</u>							
2150-200-6010-00	Supplies	-	-	310	2,000	2,000	2,000
2150-200-6012-00	Textbooks	-	-	500	500	500	500
2150-200-6240-00	Non-capital Equipment - Equipment	-	-	1,432	-	-	-
<u>OTHER FINANCING USES</u>							
2150-800-8510-00	Transfer Out to General Fund	-	-	-	178	178	178
	TOTAL REQUIREMENTS	-	-	3,500	10,000	10,000	10,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2250 Career Pathways							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2250-040-4220-00	Pathways Grant	32,173	27,241	29,707	29,707	29,707	29,707
	TOTAL RESOURCES	32,173	27,241	29,707	29,707	29,707	29,707
 <i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2250-300-5010-00	Administrative Salaries	-	-	11,443	11,443	11,443	11,443
2250-300-5030-00	Support Staff Salaries	19,487	14,890	-	-	-	-
2250-300-5070-00	Hourly Wages	-	-	5,098	5,098	5,098	5,098
2250-300-5080-00	Other Payroll Expenses	10	6	11	11	11	11
2250-300-5081-00	Insurance Benefits	3,343	5,171	3,197	3,197	3,197	3,197
2250-300-5082-00	Workers' Comp Insurance	85	57	75	75	75	75
2250-300-5083-00	FICA	1,470	1,123	1,265	1,265	1,265	1,265
2250-300-5084-00	PERS Contributions	4,242	3,261	3,414	3,414	3,414	3,414
2250-300-5085-00	Unemployment Insurance	423	317	380	380	380	380
<u>MATERIALS AND SERVICES</u>							
2250-300-6010-00	Supplies	-	-	500	500	500	500
2250-300-6020-00	Travel and Meetings	211	87	2,000	2,000	2,000	2,000
2250-300-6212-00	Equipment Maintenance Contract	6	4	-	-	-	-
<u>OTHER FINANCING USES</u>							
2250-800-8510-00	Transfer Out to General Fund	1,364	1,028	909	909	909	909
2250-800-8591-00	Administrative Overhead Transfer	1,532	1,297	1,415	1,415	1,415	1,415
	TOTAL REQUIREMENTS	32,173	27,241	29,707	29,707	29,707	29,707

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2260 Manufacturing and Industrial Technology							
<i>RESOURCES</i>							
2260-020-3100-00	Beginning Fund Balance	35,328	36,976	11,736	15,198	15,198	15,198
<i>LOCAL SOURCES</i>							
2260-050-4331-35	Contracts - Local - Stimson	-	-	10,000	-	-	-
2260-050-4331-36	Contracts - Local - Hampton	15,000	15,000	15,000	15,000	15,000	15,000
2260-050-4331-37	Contracts - Local - TCCA	10,000	10,000	10,000	10,000	10,000	10,000
2260-050-4331-38	Contracts - Local - Northwest Hardwoods	6,000	6,000	6,000	-	-	-
TOTAL RESOURCES		66,328	67,976	52,736	40,198	40,198	40,198
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
2260-200-5060-00	Instructional Salaries - Adjunct	-	7,146	16,538	6,500	6,500	6,500
2260-200-5070-00	Hourly Wages	-	40	-	-	-	-
2260-200-5080-00	Other Payroll Expenses	-	2	17	15	15	15
2260-200-5082-00	Workers' Comp Insurance	-	31	75	28	28	28
2260-200-5083-00	FICA	-	550	1,265	497	497	497
2260-200-5084-00	PERS Contributions	-	6	1,024	402	402	402
2260-200-5085-00	Unemployment Insurance	-	170	380	85	85	85
<i>MATERIALS AND SERVICES</i>							
2260-200-6010-00	Supplies	-	-	4,500	4,500	4,500	4,500
2260-200-6020-00	Travel and Meetings	-	924	2,500	2,500	2,500	2,500
2260-200-6170-00	Other Contracted Services	-	3,000	-	-	-	-
2260-200-6230-00	Rent - Classroom	495	-	-	-	-	-
2260-200-6302-00	Other Course Expense	3,897	-	-	-	-	-
<i>CAPITAL OUTLAY</i>							
2260-200-7100-00	Capital Outlay - Equipment	-	-	15,000	15,000	15,000	15,000
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2260-300-5030-00	Support Staff Salaries	17,765	28,210	-	-	-	-
2260-300-5080-00	Other Payroll Expenses	8	11	-	-	-	-
2260-300-5081-00	Insurance Benefits	1,457	81	-	-	-	-
2260-300-5082-00	Workers' Comp Insurance	77	113	-	-	-	-
2260-300-5083-00	FICA	1,356	2,158	-	-	-	-
2260-300-5084-00	PERS Contributions	2,698	4,414	-	-	-	-
2260-300-5085-00	Unemployment Insurance	351	473	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
2260-300-6010-00	Supplies	2	-	-	-	-	-
2260-300-6020-00	Travel and Meetings	-	765	-	-	-	-
2260-300-6210-00	Repair - Equipment	-	4,989	5,000	5,000	5,000	5,000
<i>OTHER FINANCING USES</i>							
2260-800-8510-00	Transfer Out to General Fund	1,246	1,949	910	377	377	377
SUBTOTALS		29,352	55,032	47,209	34,904	34,904	34,904
2260-860-3100-00	Unappropriated Ending Fund Balance	36,976	12,944	5,527	5,294	5,294	5,294
TOTAL REQUIREMENTS		66,328	67,976	52,736	40,198	40,198	40,198

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2300 Small Business Development - Federal							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	33,000	23,860	35,000	33,000	33,000	33,000
	TOTAL RESOURCES	33,000	23,860	35,000	33,000	33,000	33,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	2,192	9,188	25,565	-	-	-
2300-300-5030-00	Support Staff Salaries	16,270	7,387	-	18,601	18,601	18,601
2300-300-5080-00	Other Payroll Expenses	11	7	8	10	10	10
2300-300-5081-00	Insurance Benefits	7,475	1,917	86	7,728	7,728	7,728
2300-300-5082-00	Workers' Comp Insurance	78	69	115	80	80	80
2300-300-5083-00	FICA	1,676	1,259	1,956	1,423	1,423	1,423
2300-300-5084-00	PERS Contributions	3,297	2,518	5,276	3,839	3,839	3,839
2300-300-5085-00	Unemployment Insurance	482	371	588	242	242	242
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	1,519	1,144	1,406	1,077	1,077	1,077
	TOTAL REQUIREMENTS	33,000	23,860	35,000	33,000	33,000	33,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2310 Small Business Development - State							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	47,246	105,503	72,000	72,000	72,000	72,000
	TOTAL RESOURCES	47,246	105,503	72,000	72,000	72,000	72,000
 <i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	16,981	31,059	19,241	44,417	44,417	44,417
2310-300-5030-00	Support Staff Salaries	-	25,707	28,302	6,724	6,724	6,724
2310-300-5070-00	Hourly Wages	1,000	-	-	-	-	-
2310-300-5080-00	Other Payroll Expenses	7	26	24	17	17	17
2310-300-5081-00	Insurance Benefits	56	6,115	7,059	564	564	564
2310-300-5082-00	Workers' Comp Insurance	79	238	215	220	220	220
2310-300-5083-00	FICA	1,390	4,297	3,637	3,912	3,912	3,912
2310-300-5084-00	PERS Contributions	2,858	7,603	9,813	10,556	10,556	10,556
2310-300-5085-00	Unemployment Insurance	441	923	1,094	664	664	664
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	961	2,909	-	100	100	100
2310-300-6020-00	Travel and Meetings	2,264	4,227	-	-	-	-
2310-300-6021-00	Professional Development	1,375	450	-	-	-	-
2310-300-6030-00	Telephone	280	169	-	-	-	-
2310-300-6050-00	Postage and Shipping	19	46	-	160	160	160
2310-300-6060-00	Membership Dues	260	410	-	500	500	500
2310-300-6070-00	Publications	42	-	-	100	100	100
2310-300-6080-00	Advertising	1,663	745	-	500	500	500
2310-300-6170-00	Other Contracted Services	7,944	8,102	-	-	-	-
2310-300-6190-00	Licenses and renewals	2,080	960	-	-	-	-
2310-300-6212-00	Equipment Maintenance Contract	-	-	-	600	600	600
2310-300-6231-00	Rent - Office	4,992	-	-	-	-	-
2310-300-6240-00	Non-capital Equipment - Equipment	1,216	8,201	-	-	-	-
<u>OTHER FINANCING USES</u>							
2310-800-8510-00	Transfer Out to General Fund	1,338	3,316	2,615	2,966	2,966	2,966
	TOTAL REQUIREMENTS	47,246	105,503	72,000	72,000	72,000	72,000

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2320 Small Business Development Program Income							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	20,218	38,197	73,000	80,000	80,000	80,000
<u>TUITION AND FEES</u>							
2320-100-4401-00	Continuing and Community Ed Tuition	-	8,150	-	-	-	-
2320-100-4416-00	CEU/CED Course Fees	10,645	9,215	5,000	40,150	40,150	40,150
<u>OTHER SOURCES</u>							
2320-150-4720-00	Miscellaneous Income	11,653	37,103	17,760	15,000	15,000	15,000
	TOTAL RESOURCES	42,516	92,665	95,760	135,150	135,150	135,150
 <i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2320-300-5030-00	Support Staff Salaries	-	-	11,158	16,687	16,687	16,687
2320-300-5070-00	Hourly Wages	-	456	-	-	-	-
2320-300-5080-00	Other Payroll Expenses	-	-	6	8	8	8
2320-300-5081-00	Insurance Benefits	-	-	150	64	64	64
2320-300-5082-00	Workers' Comp Insurance	-	2	50	72	72	72
2320-300-5083-00	FICA	-	35	854	1,277	1,277	1,277
2320-300-5084-00	PERS Contributions	-	69	92	3,444	3,444	3,444
2320-300-5085-00	Unemployment Insurance	-	11	256	217	217	217
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	920	650	3,800	8,000	8,000	8,000
2320-300-6020-00	Travel and Meetings	68	-	-	4,300	4,300	4,300
2320-300-6021-00	Professional Development	-	-	3,600	4,000	4,000	4,000
2320-300-6050-00	Postage and Shipping	1	-	-	100	100	100
2320-300-6070-00	Publications	-	-	-	100	100	100
2320-300-6080-00	Advertising	17	-	1,000	500	500	500
2320-300-6170-00	Other Contracted Services	3,165	-	15,000	30,000	30,000	30,000
2320-300-6170-10	Other Contracted Svcs - Credit Building	23	-	-	-	-	-
2320-300-6212-00	Equipment Maintenance Contract	-	-	-	600	600	600
2320-300-6340-00	Bad Debts	125	80	-	-	-	-
<u>OTHER FINANCING USES</u>							
2320-800-8510-00	Transfer Out to General Fund	-	31	24	968	968	968
	SUBTOTALS	4,319	1,334	35,990	70,337	70,337	70,337
2320-860-3100-00	Unappropriated Ending Fund Balance	38,197	91,331	59,770	64,813	64,813	64,813
	TOTAL REQUIREMENTS	42,516	92,665	95,760	135,150	135,150	135,150

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
233 SBDC - Rural Outreach Grant							
<i>RESOURCES</i>							
2330-020-3100-00	Beginning Fund Balance	-	-	-	10,000	10,000	10,000
<i>STATE SOURCES</i>							
2330-040-4220-00	OSBDCN Rural Outreach	9,500	12,500	7,000	-	-	-
<i>OTHER SOURCES</i>							
2330-150-4740-00	Ford Family Foundation	-	15,000	15,000	-	-	-
	TOTAL RESOURCES	9,500	27,500	22,000	10,000	10,000	10,000
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2330-300-5010-00	Administrative Salaries	805	-	-	-	-	-
2330-300-5030-00	Support Staff Salaries	-	1,080	-	-	-	-
2330-300-5080-00	Other Payroll Expenses	-	1	-	-	-	-
2330-300-5081-00	Insurance Benefits	18	4	-	-	-	-
2330-300-5082-00	Workers Comp Insurance	5	5	-	-	-	-
2330-300-5083-00	FICA	60	83	-	-	-	-
2330-300-5084-00	PERS Contributions	120	-	-	-	-	-
2330-300-5085-00	Unemployment Insurance	19	27	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
2330-300-6010-00	Supplies	832	1,296	-	-	-	-
2330-300-6080-00	Advertising	-	104	-	-	-	-
2330-300-6170-00	Other Contracted Services	7,325	6,000	7,000	5,000	5,000	5,000
2330-300-6190-00	Licenses and renewals	264	-	-	-	-	-
2330-300-6240-00	Non-capital Equipment - Equipment	-	15,000	10,000	-	-	-
<i>FINANCIAL AID</i>							
2330-700-7520-00	Scholarships	-	3,900	5,000	5,000	5,000	5,000
<i>OTHER FINANCING USES</i>							
2330-800-8510-00	Transfer Out to General Fund	52	-	-	-	-	-
	TOTAL REQUIREMENTS	9,500	27,500	22,000	10,000	10,000	10,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2350 Economic Development Council							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	-	-	122,000	155,055	155,055	155,055
	TOTAL RESOURCES	-	-	122,000	155,055	155,055	155,055
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	-	-	77,360	81,275	81,275	81,275
2350-300-5030-00	Support Staff Salaries	-	-	5,390	19,547	19,547	19,547
2350-300-5080-00	Other Payroll Expenses	-	-	25	33	33	33
2350-300-5081-00	Insurance Benefits	-	-	11,430	18,084	18,084	18,084
2350-300-5082-00	Workers' Comp Insurance	-	-	350	434	434	434
2350-300-5083-00	FICA	-	-	6,290	7,713	7,713	7,713
2350-300-5084-00	PERS Contributions	-	-	16,000	20,810	20,810	20,810
2350-300-5085-00	Unemployment Insurance	-	-	665	1,311	1,311	1,311
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	-	-	4,490	5,848	5,848	5,848
	TOTAL REQUIREMENTS	-	-	122,000	155,055	155,055	155,055

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2400 TEC Perkins Grant							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	27,487	31,324	52,100	52,078	52,078	52,078
TOTAL RESOURCES		27,487	31,324	52,100	52,078	52,078	52,078
 <i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2400-200-6010-00	Supplies	-	-	5,000	5,000	5,000	5,000
2400-200-6020-00	Travel and Meetings	-	704	1,000	1,000	1,000	1,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2400-300-5070-00	Hourly Wages	-	-	3,000	3,000	3,000	3,000
2400-300-5080-00	Other Payroll Expenses	-	-	3	3	3	3
2400-300-5082-00	Workers' Comp Insurance	-	-	14	13	13	13
2400-300-5083-00	FICA	-	-	230	230	230	230
2400-300-5084-00	PERS Contributions	-	-	619	619	619	619
2400-300-5085-00	Unemployment Insurance	-	-	69	39	39	39
<u>MATERIALS AND SERVICES</u>							
2400-300-6020-00	Travel and Meetings	-	1,001	2,000	2,000	2,000	2,000
2400-300-6170-00	Other Contracted Services	27,487	29,619	40,000	40,000	40,000	40,000
<u>OTHER FINANCING USES</u>							
2400-800-8510-00	Transfer Out to General Fund	-	-	165	174	174	174
TOTAL REQUIREMENTS		27,487	31,324	52,100	52,078	52,078	52,078

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2480 Food Pantry							
<i>RESOURCES</i>							
2480-020-3100-00	Beginning Fund Balance	-	-	300	300	300	300
<i>OTHER SOURCES</i>							
2480-150-4720-00	Miscellaneous Income	-	500	700	700	700	700
	TOTAL RESOURCES	-	500	1,000	1,000	1,000	1,000
 <i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2480-400-6010-00	Supplies	-	463	1,000	1,000	1,000	1,000
	SUBTOTALS	-	463	1,000	1,000	1,000	1,000
2480-860-3100-00	Unappropriated Ending Fund Balance	-	37	-	-	-	-
	TOTAL REQUIREMENTS	-	500	1,000	1,000	1,000	1,000

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2540 ASPIRE Program							
<i>RESOURCES</i>							
2540-020-3100-00	Beginning Fund Balance	3,566	6,107	3,000	3,000	3,000	3,000
<i>STATE SOURCES</i>							
2540-040-4220-00	Grants-State	5,347	-	-	-	-	-
	TOTAL RESOURCES	8,913	6,107	3,000	3,000	3,000	3,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2540-400-6010-00	Supplies	668	734	500	500	500	500
2540-400-6020-00	Travel and Meeting	1,941	912	2,500	2,500	2,500	2,500
2540-400-6050-00	Postage and Shipping	197	-	-	-	-	-
	SUBTOTALS	2,806	1,646	3,000	3,000	3,000	3,000
	Unappropriated Ending Fund Balance	6,107	4,461	-	-	-	-
	TOTAL REQUIREMENTS	8,913	6,107	3,000	3,000	3,000	3,000

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2560 Student Success Grant							
<u>RESOURCES</u>							
2560-020-3100-00	Beginning Fund Balance	-	-	30,263	-	-	-
<u>STATE SOURCES</u>							
2560-040-4220-00	Student Success Grant	4,161	120,839	62,000	70,000	70,000	70,000
	TOTAL RESOURCES	4,161	120,839	92,263	70,000	70,000	70,000
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2560-400-5030-00	Support Staff Salaries	2,729	27,994	22,185	-	-	-
2560-400-5080-00	Other Payroll Expenses	2	16	13	-	-	-
2560-400-5081-00	Insurance Benefits	-	10,835	8,368	-	-	-
2560-400-5082-00	Workers' Comp Insurance	13	118	101	-	-	-
2560-400-5083-00	FICA	209	1,992	1,697	-	-	-
2560-400-5084-00	PERS Contributions	-	2,248	4,579	-	-	-
2560-400-5085-00	Unemployment Insurance	68	625	510	-	-	-
<u>MATERIALS AND SERVICES</u>							
2560-400-6010-00	Supplies	50	3,025	-	-	-	-
2560-400-6020-00	Travel and Meeting	-	3,148	-	-	-	-
2560-400-6311-00	Student Support Services	-	475	8,845	43,000	43,000	43,000
<u>FINANCIAL AID</u>							
2560-700-7510-00	Tuition Discounts and Waivers	712	2,912	-	-	-	-
2560-700-7520-00	Scholarships	-	27,982	30,594	20,000	20,000	20,000
<u>OTHER FINANCING USES</u>							
2560-800-8510-00	Transfer Out to General Fund	-	971	1,221	-	-	-
2560-800-8591-00	Administrative Overhead Transfer	378	8,234	14,150	7,000	7,000	7,000
	SUBTOTALS	4,161	90,575	92,263	70,000	70,000	70,000
	Unappropriated Ending Fund Balance	-	30,264	-	-	-	-
	TOTAL REQUIREMENTS	4,161	120,839	92,263	70,000	70,000	70,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2580 STEP Grant							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	-	-	-	5,000	5,000	5,000
<i>STATE SOURCES</i>							
2580-040-4220-00	STEP Grant Revenue	-	28,362	43,488	47,176	47,176	47,176
	TOTAL RESOURCES	-	28,362	43,488	47,176	47,176	47,176
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2580-400-5030-00	Support Staff Salaries	-	12,066	20,072	22,197	22,197	22,197
2580-400-5080-00	Other Payroll Expenses	-	7	12	11	11	11
2580-400-5081-00	Insurance Benefits	-	4,643	7,571	8,130	8,130	8,130
2580-400-5082-00	Workers' Comp Insurance	-	50	91	95	95	95
2580-400-5083-00	FICA	-	852	1,535	1,698	1,698	1,698
2580-400-5084-00	PERS Contributions	-	1,499	4,143	4,581	4,581	4,581
2580-400-5085-00	Unemployment Insurance	-	261	461	289	289	289
<i>MATERIALS AND SERVICES</i>							
2580-400-6010-00	Supplies	-	59	-	60	60	60
<i>OTHER FINANCING USES</i>							
2580-800-8510-00	Transfer Out to General Fund	-	648	1,104	1,287	1,287	1,287
2580-800-8591-00	Administrative Overhead Transfer	-	2,297	3,499	3,828	3,828	3,828
	SUBTOTALS	-	22,382	38,488	42,176	42,176	42,176
258-86-3100-00	Unappropriated Ending Fund Balance	-	5,980	5,000	10,000	10,000	10,000
	TOTAL REQUIREMENTS	-	28,362	43,488	52,176	52,176	52,176

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2590 Pathways to Opportunity							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	-	-	10,000	-	-	-
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	-	20,000	18,750	18,750	18,750	18,750
	TOTAL RESOURCES	-	20,000	28,750	18,750	18,750	18,750
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	-	172	500	500	500	500
2590-400-6020-00	Travel and Meeting	-	1,908	500	1,000	1,000	1,000
2590-400-6311-00	Student Support Services	-	6,285	27,750	17,250	17,250	17,250
	SUBTOTALS	-	8,365	28,750	18,750	18,750	18,750
	Unappropriated Ending Fund Balance	-	11,635	-	-	-	-
	TOTAL REQUIREMENTS	-	20,000	28,750	18,750	18,750	18,750

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2610 Guided Pathways Implementation							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	-	-	25,000	18,000	18,000	18,000
<i>STATE SOURCES</i>							
2610-040-4220-00	Guided Pathways Grant	-	25,000	-	-	-	-
	TOTAL RESOURCES	-	25,000	25,000	18,000	18,000	18,000
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2610-300-5070-00	Hourly Wages	-	-	1,678	-	-	-
2610-300-5080-00	Other Payroll Expenses	-	-	-	-	-	-
2610-300-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
2610-300-5083-00	FICA	-	-	-	-	-	-
2610-300-5085-00	Unemployment Insurance	-	-	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
2610-300-6020-00	Travel and Meeting	-	1,353	9,072	3,000	3,000	3,000
2610-300-6080-00	Advertising	-	-	5,000	5,000	5,000	5,000
2610-300-6170-00	Other Contracted Services	-	-	8,000	9,250	9,250	9,250
<i>OTHER FINANCING USES</i>							
2610-800-8591-00	Administrative Overhead Transfer	-	-	1,250	750	750	750
	SUBTOTALS	-	1,353	25,000	18,000	18,000	18,000
	Unappropriated Ending Fund Balance	-	23,647	-	-	-	-
	TOTAL REQUIREMENTS	-	25,000	25,000	18,000	18,000	18,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2890 Partners for Rural Innovation Operations							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	3,028	7,828	7,000	20,000	20,000	20,000
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	17,534	14,545	20,000	20,000	20,000	20,000
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	21,488	20,646	22,000	22,000	22,000	22,000
	TOTAL RESOURCES	42,050	43,019	49,000	62,000	62,000	62,000
 <i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	4,359	1,645	5,000	5,000	5,000	5,000
2890-600-6030-00	Telephone	1,187	1,314	1,350	1,350	1,350	1,350
2890-600-6170-00	Other Contracted Services	7,527	7,937	10,500	10,500	10,500	10,500
2890-600-6180-00	Insurance	4,574	4,976	4,600	4,600	4,600	4,600
2890-600-6215-00	Grounds Maintenance	1,980	2,020	3,000	3,000	3,000	3,000
2890-600-6220-00	Utilities	14,257	11,683	14,450	14,450	14,450	14,450
2890-600-6240-00	Non-capital Equipment - Equipment	338	99	-	-	-	-
<u>CONTINGENCY</u>							
2890-850-9000-00	Contingency	-	-	1,000	1,000	1,000	1,000
	SUBTOTALS	34,222	29,674	39,900	39,900	39,900	39,900
2890-860-3100-00	Unappropriated Ending Fund Balance	7,828	13,345	9,100	22,100	22,100	22,100
	TOTAL REQUIREMENTS	42,050	43,019	49,000	62,000	62,000	62,000

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2900 Capital Depreciation and Maintenance							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	435,422	765,216	765,000	877,600	877,600	877,600
<i>OTHER SOURCES</i>							
2900-150-4700-00	Interest Income	6,683	19,295	17,000	20,000	20,000	20,000
<i>OTHER FINANCING SOURCES</i>							
2900-190-4950-00	Transfer In From Capital Project Fund	323,111	46,500	50,000	60,791	60,791	60,791
TOTAL RESOURCES		765,216	831,011	832,000	958,391	958,391	958,391
 <i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2900-800-8510-00	Transfer Out to General Fund	-	17,338	47,100	35,000	35,000	35,000
SUBTOTALS		-	17,338	47,100	35,000	35,000	35,000
2900-860-9500-00	Reserves	-	-	784,900	923,391	923,391	923,391
	Unappropriated Ending Fund Balance	765,216	813,673	-	-	-	-
TOTAL REQUIREMENTS		765,216	831,011	832,000	958,391	958,391	958,391

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2910 Timber Tax Reserve							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	1,765,895	2,276,682	2,796,854	3,600,847	3,600,847	3,600,847
<u>LOCAL SOURCES</u>							
2910-050-4315-00	County Timber Tax	510,787	709,848	614,317	612,438	612,438	612,438
	TOTAL RESOURCES	2,276,682	2,986,530	3,411,171	4,213,285	4,213,285	4,213,285
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2910-800-8510-00	Transfer Out to General Fund	-	-	217,512	230,200	230,200	230,200
<u>CONTINGENCY</u>							
2910-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	SUBTOTALS	-	-	467,512	480,200	480,200	480,200
2910-860-9500-00	Reserve for Future Expenditures	-	-	2,943,659	3,733,085	3,733,085	3,733,085
	Unappropriated Ending Fund Balance	2,276,682	2,986,530	-	-	-	-
	TOTAL REQUIREMENTS	2,276,682	2,986,530	3,411,171	4,213,285	4,213,285	4,213,285

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2920 PRI Capital Maintenance Fund							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	-	20,000	40,000	61,050	61,050	61,050
<i>OTHER SOURCES</i>							
2920-150-4700-00	Interest Income	-	-	-	1,050	1,050	1,050
2920-150-4720-00	Miscellaneous Income	20,000	20,000	20,000	20,000	20,000	20,000
	TOTAL RESOURCES	20,000	40,000	60,000	82,100	82,100	82,100
<i>REQUIREMENTS</i>							
<i>PLANT OPERATION AND MAINTENANCE</i>							
<i>MATERIALS AND SERVICES</i>							
2920-600-6170-00	Other Contracted Services	-	-	10,000	10,000	10,000	10,000
<i>CONTINGENCY</i>							
2920-850-9000-00	Contingency	-	-	10,000	10,000	10,000	10,000
	SUBTOTALS	-	-	20,000	20,000	20,000	20,000
2920-860-9500-00	Reserve for Future Expenditures	-	-	40,000	62,100	62,100	62,100
	Unappropriated Ending Fund Balance	20,000	40,000	-	-	-	-
	TOTAL REQUIREMENTS	20,000	40,000	60,000	82,100	82,100	82,100

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2950 Strategic Initiative Fund							
<u>RESOURCES</u>							
2950-020-3100-00	Beginning Fund Balance	1,324,438	1,347,379	1,377,507	1,339,913	1,339,913	1,339,913
<u>OTHER SOURCES</u>							
2950-150-4700-00	Interest Income	22,941	34,460	30,125	32,500	32,500	32,500
TOTAL RESOURCES		1,347,379	1,381,839	1,407,632	1,372,413	1,372,413	1,372,413
 <u>REQUIREMENTS</u>							
<u>OTHER FINANCING USES</u>							
2950-800-8510-00	Transfer Out to General Fund	-	-	74,500	103,054	103,054	103,054
<u>CONTINGENCY</u>							
2950-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
SUBTOTALS		-	-	324,500	353,054	353,054	353,054
2950-860-9500-00	Reserves	-	-	1,083,132	1,019,359	1,019,359	1,019,359
	Unappropriated Ending Fund Balance	1,347,379	1,381,839	-	-	-	-
TOTAL REQUIREMENTS		1,347,379	1,381,839	1,407,632	1,372,413	1,372,413	1,372,413

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2020 Reser MIT Expansion Grant							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2020-150-4740-00	Other Fund Source	-	-	21,155	-	-	-
	TOTAL RESOURCES	-	-	21,155	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2020-200-6010-00	Supplies	-	-	1,857	-	-	-
2020-200-6240-00	Non-capital Equipment - Equipment	-	-	19,298	-	-	-
	TOTAL REQUIREMENTS	-	-	21,155	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2160 United Way Literacy Grant							
<i>RESOURCES</i>							
2160-020-3100-00	Beginning Fund Balance	2,750	1,855	-	-	-	-
<i>OTHER SOURCES</i>							
2160-150-4740-00	United Way Literacy Grant	560	1,000	2,500	-	-	-
	TOTAL RESOURCES	3,310	2,855	2,500	-	-	-
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2160-400-6311-40	Student Support Services	1,455	2,816	2,500	-	-	-
	SUBTOTALS	1,455	2,816	2,500	-	-	-
2160-860-3100-00	Unappropriated Ending Fund Balance	1,855	39	-	-	-	-
	TOTAL REQUIREMENTS	3,310	2,855	2,500	-	-	-

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
2200 Title III Grant							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2200-030-4120-00	Grants-Federal	598,690	209,135	-	-	-	-
	TOTAL RESOURCES	598,690	209,135	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-300-5010-00	Administrative Salaries	19,959	3,214	-	-	-	-
2200-300-5030-00	Support Staff Salaries	41,655	6,047	-	-	-	-
2200-300-5060-00	Instructional Salaries - Adjunct	16,952	-	-	-	-	-
2200-300-5070-00	Hourly Wages	18,983	13,641	-	-	-	-
2200-300-5080-00	Other Payroll Expenses	47	9	-	-	-	-
2200-300-5081-00	Insurance Benefits	15,269	2,731	-	-	-	-
2200-300-5082-00	Workers' Comp Insurance	445	95	-	-	-	-
2200-300-5083-00	FICA	7,381	1,699	-	-	-	-
2200-300-5084-00	PERS Contributions	12,902	2,184	-	-	-	-
2200-300-5085-00	Unemployment Insurance	2,278	553	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2200-300-6010-00	Supplies	2,126	180	-	-	-	-
2200-300-6020-00	Travel and Meetings	24,384	7,729	-	-	-	-
2200-300-6050-00	Postage and Shipping	92	-	-	-	-	-
2200-300-6170-00	Other Contracted Services	44,642	42,661	-	-	-	-
2200-300-6240-00	Non-capital Equipment - Equipment	87,915	1,200	-	-	-	-
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-500-5010-00	Administrative Salaries	83,514	21,833	-	-	-	-
2200-500-5030-00	Support Staff Salaries	17,886	4,497	-	-	-	-
2200-500-5080-00	Other Payroll Expenses	50	9	-	-	-	-
2200-500-5081-00	Insurance Benefits	26,241	6,265	-	-	-	-
2200-500-5082-00	Workers' Comp Insurance	488	99	-	-	-	-
2200-500-5083-00	FICA	7,467	1,858	-	-	-	-
2200-500-5084-00	PERS Contributions	18,219	4,265	-	-	-	-
2200-500-5085-00	Unemployment Insurance	2,028	419	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2200-500-6010-00	Supplies	100	-	-	-	-	-
2200-500-6020-00	Travel and Meetings	4,224	745	-	-	-	-
2200-500-6060-00	Membership Dues	380	-	-	-	-	-
2200-500-6170-00	Other Contracted Services	117,901	84,579	-	-	-	-
2200-500-6212-00	Equipment Maintenance Contract	22	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2200-500-7110-00	Capital Outlay - Software	12,525	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2200-800-8510-00	Transfer Out to General Fund	12,615	2,623	-	-	-	-
	TOTAL REQUIREMENTS	598,690	209,135	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2370 Visit Tillamook Coast							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2370-050-4331-00	Contracts - Local	-	-	129,340	-	-	-
	TOTAL RESOURCES	-	-	129,340	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2370-500-5010-00	Administrative Salaries	-	-	53,922	-	-	-
2370-500-5030-00	Support Staff Salaries	-	-	41,092	-	-	-
2370-500-5080-00	Other Payroll Expenses	-	-	22	-	-	-
2370-500-5081-00	Insurance Benefits	-	-	4,149	-	-	-
2370-500-5082-00	Workers' Comp Insurance	-	-	332	-	-	-
2370-500-5083-00	FICA	-	-	7,255	-	-	-
2370-500-5084-00	PERS Contributions	-	-	17,013	-	-	-
2370-500-5085-00	Unemployment Insurance	-	-	774	-	-	-
<u>OTHER FINANCING USES</u>							
2370-800-8510-00	Transfer Out to General Fund	-	-	4,781	-	-	-
	TOTAL REQUIREMENTS	-	-	129,340	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2490 ESD STEM HUB Grant							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2490-050-4330-00	ESD STEM HUB Grant	-	3,000	-	-	-	-
	TOTAL RESOURCES	-	3,000	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2490-300-6010-00	Supplies	-	501	-	-	-	-
2490-300-6240-00	Non-capital Equipment - Equipment	-	2,499	-	-	-	-
	TOTAL REQUIREMENTS	-	3,000	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2530 Connect2Complete Grant							
<i>RESOURCES</i>							
2530-020-3100-00	Beginning Fund Balance	6,575	6,243	6,242	-	-	-
	TOTAL RESOURCES	6,575	6,243	6,242	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2530-200-5070-00	Hourly Wages	300	20	-	-	-	-
2530-200-5082-00	Workers' Comp Insurance	1	-	-	-	-	-
2530-200-5083-00	FICA	23	2	-	-	-	-
2530-200-5084-00	PERS Contributions	-	4	-	-	-	-
2530-200-5085-00	Unemployment Insurance	8	1	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2530-300-5070-00	Hourly Wages	-	-	3,471	-	-	-
2530-300-5080-00	Other Payroll Expenses	-	-	3	-	-	-
2530-300-5082-00	Workers' Comp Insurance	-	-	16	-	-	-
2530-300-5083-00	FICA	-	-	265	-	-	-
2530-300-5084-00	PERS Contributions	-	-	716	-	-	-
2530-300-5085-00	Unemployment Insurance	-	-	80	-	-	-
<u>MATERIALS AND SERVICES</u>							
2530-300-6170-00	Other Contracted Services	-	-	1,500	-	-	-
<u>OTHER FINANCING USES</u>							
2530-800-8510-00	Transfer Out to General Fund	-	1	191	-	-	-
	SUBTOTALS	332	28	6,242	-	-	-
2530-860-3100-00	Unappropriated Ending Fund Balance	6,243	6,215	-	-	-	-
	TOTAL REQUIREMENTS	6,575	6,243	6,242	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
2960 State IGA Fund							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2960-040-4220-00	Grants-State	-	-	49,500	-	-	-
	TOTAL RESOURCES	-	-	49,500	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2960-300-6170-00	Other Contracted Services	-	-	45,000	-	-	-
<u>OTHER FINANCING USES</u>							
2960-800-8591-00	Administrative Overhead Transfer	-	-	4,500	-	-	-
	TOTAL REQUIREMENTS	-	-	49,500	-	-	-



FINANCIAL AID FUND

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
FINANCIAL AID FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		140,666	136,732	125,828	125,828	125,828	125,828
FEDERAL SOURCES		910,624	824,667	1,285,150	1,128,150	1,128,150	1,128,150
STATE SOURCES		232,237	232,744	295,000	355,000	355,000	355,000
OTHER SOURCES		113,449	116,238	135,000	135,000	135,000	135,000
OTHER FINANCING SOURCES		154,269	130,050	213,000	130,000	130,000	130,000
TOTAL RESOURCES		1,551,245	1,440,431	2,053,978	1,873,978	1,873,978	1,873,978
<i>REQUIREMENTS</i>							
FINANCIAL AID		1,388,124	1,270,096	1,995,869	1,815,869	1,815,869	1,815,869
TRANSFERS OUT		26,389	1,739	2,500	2,500	2,500	2,500
CONTINGENCY							
SUBTOTALS		1,414,513	1,271,835	1,998,369	1,818,369	1,818,369	1,818,369
UNAPPROPRIATED ENDING FUND BALANCE		136,732	168,596	55,609	55,609	55,609	55,609
TOTAL REQUIREMENTS		1,551,245	1,440,431	2,053,978	1,873,978	1,873,978	1,873,978



ENTERPRISE FUND

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
ENTERPRISE FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		54,084	79,096	105,407	57,491	57,491	57,491
FEDERAL SOURCES		-	50,000	-	-	-	-
LOCAL SOURCES		15,481	2,440	25,000	26,500	26,500	26,500
TUITION AND FEES		65,647	171,647	235,200	229,000	229,000	229,000
OTHER SOURCES		15,477	79,462	45,800	58,000	58,000	58,000
TOTAL RESOURCES		150,689	382,645	411,407	370,991	370,991	370,991
<i>REQUIREMENTS</i>							
INSTRUCTION		64,358	128,520	228,076	220,679	220,679	220,679
INSTRUCTIONAL SUPPORT		740	46,309	85,135	74,397	74,397	74,397
STUDENT SERVICES		4,629	6,940	10,850	10,850	10,850	10,850
TRANSFERS OUT		1,866	2,975	37,723	12,763	12,763	12,763
CONTINGENCY		-	-	7,325	7,200	7,200	7,200
SUBTOTALS		71,593	184,744	369,109	325,889	325,889	325,889
UNAPPROPRIATED ENDING FUND BALANCE		79,096	197,901	42,298	45,102	45,102	45,102
TOTAL REQUIREMENTS		150,689	382,645	411,407	370,991	370,991	370,991

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
3100 Community Education - Non-reimbursable							
<u>RESOURCES</u>							
3100-020-3100-00	Beginning Fund Balance	17,520	18,147	18,500	13,555	13,555	13,555
<u>TUITION AND FEES</u>							
3100-100-4401-00	Continuing and Community Ed Tuition	2,449	3,200	2,500	3,500	3,500	3,500
3100-100-4416-00	CEU/CED Course Fees	-	-	4,500	4,500	4,500	4,500
3100-100-4417-00	CEU/CED Other Course Fees	-	250	-	-	-	-
	TOTAL RESOURCES	19,969	21,597	25,500	21,555	21,555	21,555
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3100-200-5030-00	Administrative Salaries	-	-	-	-	-	4,573
3100-200-5030-00	Support Staff Salaries	-	-	4,352	4,573	4,573	-
3100-200-5060-00	Instructional Salaries - Adjunct	1,352	1,698	3,500	4,500	4,500	4,500
3100-200-5080-00	Other Payroll Expenses	1	1	19	17	17	17
3100-200-5081-00	Insurance Benefits	-	-	948	985	985	985
3100-200-5082-00	Workers' Comp Insurance	6	7	36	39	39	39
3100-200-5083-00	FICA	103	130	601	694	694	694
3100-200-5084-00	PERS Contributions	19	-	898	944	944	944
3100-200-5085-00	Unemployment Insurance	35	38	181	118	118	118
<u>MATERIALS AND SERVICES</u>							
3100-200-6010-00	Supplies	22	5	500	500	500	500
3100-200-6020-00	Travel and Meetings	209	-	200	300	300	300
3100-200-6050-00	Postage and Shipping	69	39	100	100	100	100
3100-200-6086-00	Marketing - Other	-	-	1,500	1,500	1,500	1,500
3100-200-6230-00	Rent-Classroom	-	180	1,000	500	500	500
3100-200-6301-00	Instructional Contract - Other	-	-	200	200	200	200
3100-200-6302-00	Other Course Expense	-	-	1,000	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
3100-800-8510-00	Transfer Out to General Fund	6	-	432	432	432	432
<u>CONTINGENCY</u>							
3100-850-9000-00	Contingency	-	-	5,000	5,000	5,000	5,000
	SUBTOTALS	1,822	2,098	20,467	21,402	21,402	21,402
3100-860-3100-00	Unappropriated Ending Fund Balance	18,147	19,499	5,033	153	153	153
	TOTAL REQUIREMENTS	19,969	21,597	25,500	21,555	21,555	21,555

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3110 Driver Ed Program							
<i>RESOURCES</i>							
3110-020-3100-00	Beginning Fund Balance	(2,269)	4,059	4,052	5,790	5,790	5,790
<u>TUITION AND FEES</u>							
3110-100-4416-00	CEU/CED Course Fees	8,930	7,090	6,900	-	-	-
3110-100-4417-00	CEU/CED Other Course Fees	300	90	300	-	-	-
<u>OTHER SOURCES</u>							
3110-150-4720-00	Drivers Ed Reimbursement	7,350	5,460	6,300	-	-	-
TOTAL RESOURCES		14,311	16,699	17,552	5,790	5,790	5,790
 <i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3110-200-5060-00	Instructional Salaries - Adjunct	7,770	7,106	8,880	-	-	-
3110-200-5080-00	Other Payroll Expenses	5	4	17	-	-	-
3110-200-5082-00	Workers' Comp Insurance	37	31	40	-	-	-
3110-200-5083-00	FICA	594	544	679	-	-	-
3110-200-5084-00	PERS Contributions	138	1,118	1,833	-	-	-
3110-200-5085-00	Unemployment Insurance	203	171	204	-	-	-
<u>MATERIALS AND SERVICES</u>							
3110-200-6010-00	Supplies	249	4	500	-	-	-
3110-200-6020-00	Travel and Meetings	-	125	150	-	-	-
3110-200-6050-00	Postage and Shipping	13	6	50	-	-	-
3110-200-6170-00	Other Contracted Services	-	12	-	-	-	-
3110-200-6180-00	Insurance	275	275	450	-	-	-
3110-200-6213-00	Vehicle Maintenance	465	814	500	-	-	-
3110-200-6225-00	Gasoline	445	360	911	-	-	-
<u>OTHER FINANCING USES</u>							
3110-800-8510-00	Transfer Out to General Fund	58	491	488	5,790	5,790	5,790
<u>CONTINGENCY</u>							
3110-850-9000-00	Contingency	-	-	125	-	-	-
SUBTOTALS		10,252	11,061	14,827	5,790	5,790	5,790
3110-860-3100-00	Unappropriated Ending Fund Balance	4,059	5,638	2,725	-	-	-
TOTAL REQUIREMENTS		14,311	16,699	17,552	5,790	5,790	5,790

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3120 Summer Term							
<u>RESOURCES</u>							
3120-020-3100-00	Beginning Fund Balance	-	10,103	31,583	-	-	-
<u>TUITION AND FEES</u>							
3120-100-4400-00	Credit Tuition	53,968	78,633	-	-	-	-
3120-100-4401-00	Continuing and Community Ed Tuition	-	2,384	-	-	-	-
	TOTAL RESOURCES	53,968	91,120	31,583	-	-	-
 <u>REQUIREMENTS</u>							
<u>INSTRUCTION - CONTINUING EDUCATION</u>							
<u>PERSONNEL SERVICES</u>							
3120-230-5060-00	Instructional Salaries - Adjunct	-	750	-	-	-	-
3120-230-5080-00	Other Payroll Expenses	-	1	-	-	-	-
3120-230-5082-00	Workers' Comp Insurance	-	3	-	-	-	-
3120-230-5083-00	FICA	-	57	-	-	-	-
3120-230-5084-00	PERS Contributions	-	114	-	-	-	-
3120-230-5085-00	Unemployment Insurance	-	19	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
3120-230-6302-00	Other Course Expense	-	904	-	-	-	-
<u>INSTRUCTION - CAREER TECHNICAL</u>							
<u>PERSONNEL SERVICES</u>							
3120-240-5060-00	Instructional Salaries - Adjunct	8,340	14,276	-	-	-	-
3120-240-5080-00	Other Payroll Expenses	1	3	-	-	-	-
3120-240-5082-00	Workers' Comp Insurance	43	61	-	-	-	-
3120-240-5083-00	FICA	625	1,043	-	-	-	-
3120-240-5084-00	PERS Contributions	1,025	1,891	-	-	-	-
3120-240-5085-00	Unemployment Insurance	85	94	-	-	-	-
<u>INSTRUCTION - LOWER DIVISION CREDIT</u>							
<u>PERSONNEL SERVICES</u>							
3120-250-5060-00	Instructional Salaries - Adjunct	25,253	30,655	-	-	-	-
3120-250-5080-00	Other Payroll Expenses	6	9	-	-	-	-
3120-250-5082-00	Workers' Comp Insurance	121	132	-	-	-	-
3120-250-5083-00	FICA	1,881	2,303	-	-	-	-
3120-250-5084-00	PERS Contributions	4,222	4,186	-	-	-	-
3120-250-5085-00	Unemployment Insurance	503	552	-	-	-	-
<u>OTHER FINANCING USES</u>							
3120-800-8510-00	Transfer Out to General Fund	1,760	2,484	31,583	-	-	-
	SUBTOTALS	43,865	59,537	31,583	-	-	-
3120-860-3100-00	Unappropriated Ending Fund Balance	10,103	31,583	-	-	-	-
	TOTAL REQUIREMENTS	53,968	91,120	31,583	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
3200 TBCC Store							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	1,214	3,215	4,772	5,465	5,465	5,465
<i>OTHER SOURCES</i>							
3200-150-4501-00	Store Sales	2,022	1,593	2,000	2,000	2,000	2,000
3200-150-4720-00	Miscellaneous Income	1,787	2,349	2,000	2,000	2,000	2,000
	TOTAL RESOURCES	5,023	7,157	8,772	9,465	9,465	9,465
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3200-400-6010-00	Supplies	57	142	250	250	250	250
3200-400-6020-00	Travel and Meetings	-	-	400	400	400	400
3200-400-6050-00	Postage and Shipping	-	(8)	-	-	-	-
3200-400-6170-00	Other Contracted Services	520	-	-	-	-	-
3200-400-6240-00	Non-capital Equipment - Equipment	-	-	1,800	1,800	1,800	1,800
3200-400-6330-00	Materials for Resale	1,231	951	1,000	1,000	1,000	1,000
3200-400-6360-00	Miscellaneous	-	-	100	100	100	100
<i>CONTINGENCY</i>							
3200-850-9000-00	Contingency	-	-	1,000	1,000	1,000	1,000
	SUBTOTALS	1,808	1,085	4,550	4,550	4,550	4,550
3200-860-3100-00	Unappropriated Ending Fund Balance	3,215	6,072	4,222	4,915	4,915	4,915
	TOTAL REQUIREMENTS	5,023	7,157	8,772	9,465	9,465	9,465

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3300 Customized Training							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	33,730	38,186	22,000	10,181	10,181	10,181
<i>LOCAL SOURCES</i>							
3300-050-4331-00	Contracts - Local	15,481	2,440	25,000	26,500	26,500	26,500
<i>TUITION AND FEES</i>							
3300-100-4416-00	CEU/CED Course Fees	-	-	1,000	1,000	1,000	1,000
	TOTAL RESOURCES	49,211	40,626	48,000	37,681	37,681	37,681
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
3300-200-5060-00	Instructional Salaries - Adjunct	-	980	12,000	12,000	12,000	12,000
3300-200-5080-00	Other Payroll Expenses	-	-	25	23	23	23
3300-200-5082-00	Workers' Comp Insurance	-	4	54	52	52	52
3300-200-5083-00	FICA	-	72	918	918	918	918
3300-200-5084-00	PERS Contributions	-	149	2,477	743	743	743
3300-200-5085-00	Unemployment Insurance	-	-	276	156	156	156
<i>MATERIALS AND SERVICES</i>							
3300-200-6010-00	Supplies	-	-	2,000	2,000	2,000	2,000
3300-200-6020-00	Travel and Meetings	383	203	1,000	-	-	-
3300-200-6050-00	Postage and Shipping	7	-	100	100	100	100
3300-200-6170-00	Other Contracted Services	9,853	-	12,507	12,507	12,507	12,507
3300-200-6301-00	Instructional Contract - Other	-	-	900	900	900	900
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
3300-300-5030-00	Support Staff Salaries	-	4,032	10,714	-	-	-
3300-300-5070-00	Hourly Wages	600	420	-	-	-	-
3300-300-5080-00	Other Payroll Expenses	-	3	6	-	-	-
3300-300-5081-00	Insurance Benefits	-	13	41	-	-	-
3300-300-5082-00	Workers' Comp Insurance	3	19	48	-	-	-
3300-300-5083-00	FICA	46	338	820	-	-	-
3300-300-5084-00	PERS Contributions	91	64	-	-	-	-
3300-300-5085-00	Unemployment Insurance	-	95	246	-	-	-
<i>MATERIALS AND SERVICES</i>							
3300-300-6020-00	Travel and Meeting	-	287	-	1,000	1,000	1,000
3300-300-6080-00	Advertising	-	-	-	1,500	1,500	1,500
3300-300-6170-00	Other Contracted Services	-	62	-	-	-	-
<i>OTHER FINANCING USES</i>							
3300-800-8510-00	Transfer Out to General Fund	42	-	660	696	696	696
	SUBTOTALS	11,025	6,741	44,792	32,595	32,595	32,595
3300-860-3100-00	Unappropriated Ending Fund Balance	38,186	33,885	3,208	5,086	5,086	5,086
	TOTAL REQUIREMENTS	49,211	40,626	48,000	37,681	37,681	37,681

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3310 Truck Driving Program							
<u>RESOURCES</u>							
3310-020-3100-00	Beginning Fund Balance	-	-	20,000	20,000	20,000	20,000
<u>TUITION AND FEES</u>							
3310-100-4416-00	CEU/CED Course Fees	-	80,000	220,000	220,000	220,000	220,000
<u>OTHER SOURCES</u>							
3310-150-4710-00	Simulator Rental Fees	-	-	31,500	-	-	-
	TOTAL RESOURCES	-	80,000	271,500	240,000	240,000	240,000
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3310-200-5060-00	Instructional Salaries - Adjunct	-	22,887	39,375	66,150	66,150	66,150
3310-200-5080-00	Other Payroll Expenses	-	11	17	15	15	15
3310-200-5082-00	Workers' Comp Insurance	-	99	178	284	284	284
3310-200-5083-00	FICA	-	1,751	3,012	5,060	5,060	5,060
3310-200-5084-00	PERS Contributions	-	-	8,127	13,653	13,653	13,653
3310-200-5085-00	Unemployment Insurance	-	540	906	860	860	860
<u>MATERIALS AND SERVICES</u>							
3310-200-6010-00	Supplies	-	1,822	1,500	1,800	1,800	1,800
3310-200-6190-00	Licenses and renewals	-	651	800	800	800	800
3310-200-6210-00	Repair - Equipment	-	2,862	30,000	15,900	15,900	15,900
3310-200-6213-00	Vehicle Maintenance	-	1,933	-	-	-	-
3310-200-6225-00	Gasoline	-	3,348	20,000	11,650	11,650	11,650
3310-200-6233-00	Rent - Storage	-	1,487	1,500	3,000	3,000	3,000
<u>CAPITAL OUTLAY</u>							
3310-200-7100-00	Capital Outlay - Equipment	-	20,000	61,155	30,000	30,000	30,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
3310-300-5010-00	Administrative Salaries	-	-	-	3,884	3,884	3,884
3310-300-5030-00	Support Staff Salaries	-	22,762	43,524	19,722	19,722	19,722
3310-300-5080-00	Other Payroll Expenses	-	14	25	12	12	12
3310-300-5081-00	Insurance Benefits	-	3,892	-	8,142	8,142	8,142
3310-300-5082-00	Workers' Comp Insurance	-	98	197	102	102	102
3310-300-5083-00	FICA	-	1,878	3,330	1,806	1,806	1,806
3310-300-5084-00	PERS Contributions	-	-	8,983	4,873	4,873	4,873
3310-300-5085-00	Unemployment Insurance	-	573	1,001	306	306	306
<u>MATERIALS AND SERVICES</u>							
3310-300-6010-00	Supplies	-	641	1,200	1,800	1,800	1,800
3310-300-6020-00	Travel and Meeting	-	5,495	8,000	9,000	9,000	9,000
3310-300-6050-00	Postage and Shipping	-	31	300	150	150	150
3310-300-6060-00	Membership Dues	-	188	-	600	600	600
3310-300-6080-00	Advertising	-	751	4,000	7,500	7,500	7,500
3310-300-6087-00	Promotional Materials	-	1,449	1,500	1,500	1,500	1,500
3310-300-6170-00	Other Contracted Services	-	2,444	-	6,500	6,500	6,500
3310-300-6180-00	Insurance	-	760	1,200	3,600	3,600	3,600
<u>OTHER FINANCING USES</u>							
3310-800-8510-00	Transfer Out to General Fund	-	-	4,560	5,206	5,206	5,206
	SUBTOTALS	-	98,367	244,390	223,875	223,875	223,875
3310-860-3100-00	Unappropriated Ending Fund Balance	-	(18,367)	27,110	16,125	16,125	16,125
	TOTAL REQUIREMENTS	-	80,000	271,500	240,000	240,000	240,000

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
3320 Truck Driving Simulator							
<i>RESOURCES</i>							
3320-020-3100-00	Beginning Fund Balance	-	-	-	(2,000)	(2,000)	(2,000)
<i>FEDERAL SOURCES</i>							
3320-030-4120-00	USDA Grant	-	50,000	-	-	-	-
<i>OTHER SOURCES</i>							
3320-150-4720-00	Miscellaneous Income	-	15,000	-	50,000	50,000	50,000
3320-150-4740-00	Ford Family Foundation Grant	-	50,000	-	-	-	-
	TOTAL RESOURCES	-	115,000	-	48,000	48,000	48,000
 <i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
3320-200-5060-00	Instructional Salaries - Adjunct	-	-	-	11,025	11,025	11,025
3320-200-5080-00	Other Payroll Expenses	-	-	-	4	4	4
3320-200-5082-00	Workers' Comp Insurance	-	-	-	47	47	47
3320-200-5083-00	FICA	-	-	-	843	843	843
3320-200-5084-00	PERS Contributions	-	-	-	2,276	2,276	2,276
3320-200-5085-00	Unemployment Insurance	-	-	-	143	143	143
<i>MATERIALS AND SERVICES</i>							
3320-200-6020-00	Travel and Meeting	-	-	-	1,800	1,800	1,800
3320-200-6190-00	Licenses and renewals	-	-	-	5,000	5,000	5,000
<i>CAPITAL OUTLAY</i>							
3320-200-7110-00	Capital Outlay - Software	-	-	-	5,000	5,000	5,000
<i>INSTRUCTIONAL SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
3320-300-6080-00	Advertising	-	-	-	1,200	1,200	1,200
3320-300-6180-00	Insurance	-	-	-	1,200	1,200	1,200
<i>OTHER FINANCING USES</i>							
3320-800-8510-00	Transfer Out to General Fund	-	-	-	639	639	639
	SUBTOTALS	-	-	-	29,177	29,177	29,177
3320-860-3100-00	Unappropriated Ending Fund Balance	-	115,000	-	18,823	18,823	18,823
	TOTAL REQUIREMENTS	-	115,000	-	48,000	48,000	48,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
3400 TBCC Vending							
<i>RESOURCES</i>							
3400-020-3100-00	Beginning Fund Balance	3,889	5,386	4,500	4,500	4,500	4,500
<i>OTHER SOURCES</i>							
3400-150-4505-00	Vending Income	4,318	5,060	4,000	4,000	4,000	4,000
	TOTAL RESOURCES	8,207	10,446	8,500	8,500	8,500	8,500
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3400-400-6010-00	Supplies	2,337	2,511	3,000	3,000	3,000	3,000
3400-400-6210-00	Repair - Equipment	484	249	1,300	1,300	1,300	1,300
3400-400-6240-00	Non-capital Equipment - Equipment	-	3,095	3,000	3,000	3,000	3,000
<i>CONTINGENCY</i>							
3400-850-9000-00	Contingency	-	-	1,200	1,200	1,200	1,200
	SUBTOTALS	2,821	5,855	8,500	8,500	8,500	8,500
3400-860-3100-00	Unappropriated Ending Fund Balance	5,386	4,591	-	-	-	-
	TOTAL REQUIREMENTS	8,207	10,446	8,500	8,500	8,500	8,500



DEBT SERVICE FUND

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
DEBT SERVICE FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		105,117	146,420	54,824	50,900	50,900	50,900
LOCAL SOURCES		710,623	683,445	674,925	695,724	695,724	695,724
OTHER SOURCES		7,634	14,211	10,725	13,000	13,000	13,000
OTHER FINANCING SOURCES		145,736	156,752	150,000	155,000	155,000	155,000
TOTAL RESOURCES		969,110	1,000,828	890,474	914,624	914,624	914,624
<i>REQUIREMENTS</i>							
COLLEGE SUPPORT		1,600	1,600	1,600	1,600	1,600	1,600
DEBT SERVICE		821,090	843,441	873,926	902,114	902,114	902,114
	SUBTOTALS	822,690	845,041	875,526	903,714	903,714	903,714
UNAPPROPRIATED ENDING FUND BALANCE		146,420	155,787	14,948	10,910	10,910	10,910
TOTAL REQUIREMENTS		969,110	1,000,828	890,474	914,624	914,624	914,624

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
4100 PERS Debt Service							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	4,465	13,410	19,824	15,900	15,900	15,900
<i>OTHER SOURCES</i>							
4100-150-4700-00	Interest Income	775	1,628	725	1,200	1,200	1,200
<i>OTHER FINANCING SOURCES</i>							
4100-190-4910-00	Transfer In From General Fund	145,736	156,752	150,000	155,000	155,000	155,000
	TOTAL RESOURCES	150,976	171,790	170,549	172,100	172,100	172,100
<i>REQUIREMENTS</i>							
<i>COLLEGE SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
4100-500-6040-00	Banking	1,600	1,600	1,600	1,600	1,600	1,600
<i>DEBT SERVICE</i>							
4100-750-8010-00	Debt Service - Principal	70,000	80,000	95,000	105,000	105,000	105,000
4100-750-8015-00	Debt Service - Interest	65,966	62,716	59,001	54,590	54,590	54,590
	SUBTOTALS	137,566	144,316	155,601	161,190	161,190	161,190
4100-860-3100-00	Unappropriated Ending Fund Balance	13,410	27,474	14,948	10,910	10,910	10,910
	TOTAL REQUIREMENTS	150,976	171,790	170,549	172,100	172,100	172,100

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
4200 GO Bond Debt Service							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	100,652	133,010	35,000	35,000	35,000	35,000
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	685,322	661,289	652,925	678,624	678,624	678,624
4200-050-4310-00	Prior Years Property Taxes	25,301	22,156	22,000	17,100	17,100	17,100
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	6,859	12,583	10,000	11,800	11,800	11,800
TOTAL RESOURCES		818,134	829,038	719,925	742,524	742,524	742,524
 <i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	565,428	590,641	619,882	653,019	653,019	653,019
4200-750-8015-00	Debt Service - Interest	119,696	110,084	100,043	89,505	89,505	89,505
SUBTOTALS		685,124	700,725	719,925	742,524	742,524	742,524
Unappropriated Ending Fund Balance		133,010	128,313	-	-	-	-
TOTAL REQUIREMENTS		818,134	829,038	719,925	742,524	742,524	742,524



CAPITAL PROJECT FUND

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
CAPITAL PROJECT FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		270,548	225	320,544	5,791	5,791	5,791
OTHER SOURCES		171,709	53,019	7,000	55,000	55,000	55,000
TOTAL RESOURCES		442,257	53,244	327,544	60,791	60,791	60,791
<i>REQUIREMENTS</i>							
PLANT ADDITIONS		118,921	6,700	-	-	-	-
TRANSFERS OUT		323,111	46,500	50,000	60,791	60,791	60,791
SUBTOTALS		442,032	53,200	50,000	60,791	60,791	60,791
UNAPPROPRIATED ENDING FUND BALANCE		225	44	277,544	-	-	-
TOTAL REQUIREMENTS		442,257	53,244	327,544	60,791	60,791	60,791

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
5250 Local Capital Fund							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	624,961	313,534	320,544	230,800	230,800	230,800
<i>OTHER SOURCES</i>							
5250-150-4700-00	Interest Income	11,684	8,019	7,000	5,000	5,000	5,000
	TOTAL RESOURCES	636,645	321,553	327,544	235,800	235,800	235,800
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
5250-800-8520-00	Transfer Out to Special Fund	323,111	46,500	50,000	60,791	60,791	60,791
	SUBTOTALS	323,111	46,500	50,000	60,791	60,791	60,791
5250-860-3100-00	Unappropriated Ending Fund Balance	313,534	275,053	277,544	175,009	175,009	175,009
	TOTAL REQUIREMENTS	636,645	321,553	327,544	235,800	235,800	235,800

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
5550 Grant Capital Fund							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	(354,413)	(313,309)	-	(225,009)	(225,009)	(225,009)
<i>OTHER SOURCES</i>							
5550-150-4740-00	Other Grant Source	160,025	45,000	-	50,000	50,000	50,000
	TOTAL RESOURCES	(194,388)	(268,309)	-	(175,009)	(175,009)	(175,009)
<i>REQUIREMENTS</i>							
<i>PLANT ADDITIONS</i>							
<i>MATERIALS AND SERVICES</i>							
5550-650-6010-00	Supplies	748	-	-	-	-	-
5550-650-6170-00	Other Contracted Services	118,173	6,700	-	-	-	-
	SUBTOTALS	118,921	6,700	-	-	-	-
5550-860-3100-00	Unappropriated Ending Fund Balance	(313,309)	(275,009)	-	(175,009)	(175,009)	(175,009)
	TOTAL REQUIREMENTS	(194,388)	(268,309)	-	(175,009)	(175,009)	(175,009)



AGENCY FUND

DESCRIPTION		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
AGENCY FUND: SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		1,240,645	1,003,881	975,368	2,800	2,800	2,800
FEDERAL SOURCES		-	-	9,000	-	-	-
STATE SOURCES		27,000	13,500	63,500	-	-	-
LOCAL SOURCES		1,242,336	1,589,033	1,534,000	-	-	-
OTHER SOURCES		77,954	125,460	97,350	3,000	3,000	3,000
OTHER FINANCING SOURCES		5,648	5,395	28,000	8,000	8,000	8,000
TOTAL RESOURCES		2,593,583	2,737,269	2,707,218	13,800	13,800	13,800
<i>REQUIREMENTS</i>							
INSTRUCTIONAL SUPPORT		86,880	91,094	264,257	-	-	-
STUDENT SERVICES		4,437	5,339	7,275	6,615	6,615	6,615
COLLEGE SUPPORT		1,484,347	1,670,298	1,628,754	-	-	-
FINANCIAL AID		1,678	2,879	6,025	6,185	6,185	6,185
TRANSFERS OUT		12,360	16,302	38,995	-	-	-
CONTINGENCY		-	-	127,000	-	-	-
SUBTOTALS		1,589,702	1,785,912	2,072,306	12,800	12,800	12,800
UNAPPROPRIATED ENDING FUND BALANCE		1,003,881	951,357	634,912	1,000	1,000	1,000
TOTAL REQUIREMENTS		2,593,583	2,737,269	2,707,218	13,800	13,800	13,800

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
7100 Associated Students of TBCC							
<u>RESOURCES</u>							
7100-020-3100-00	Beginning Fund Balance	2,117	4,179	1,000	1,000	1,000	1,000
<u>OTHER SOURCES</u>							
7100-150-4740-00	Associated Students of ASTBCC	-	-	1,000	1,000	1,000	1,000
<u>OTHER FINANCING SOURCES</u>							
7100-190-4910-00	Transfer In From General Fund	5,648	5,395	8,000	8,000	8,000	8,000
TOTAL RESOURCES		7,765	9,574	10,000	10,000	10,000	10,000
 <u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
7100-400-6010-00	Supplies	-	204	400	400	400	400
7100-400-6020-00	Travel and Meetings	-	330	200	200	200	200
7100-400-6050-00	Postage and Shipping	-	-	5	5	5	5
7100-400-6170-00	Other Contracted Services	1,919	2,319	2,200	2,200	2,200	2,200
7100-400-6240-00	Non-capital Equipment - Equipment	-	179	-	-	-	-
7100-400-6312-00	Student Activities	69	611	410	410	410	410
<u>FINANCIAL AID</u>							
<u>PERSONNEL SERVICES</u>							
7100-700-5077-00	Student Employee Wages	1,588	2,445	5,760	5,760	5,760	5,760
7100-700-5080-00	Other Payroll Expenses	2	3	9	9	9	9
7100-700-5082-00	Workers' Comp Insurance	8	11	16	16	16	16
SUBTOTALS		3,586	6,102	9,000	9,000	9,000	9,000
7100-860-3100-00	Unappropriated Ending Fund Balance	4,179	3,472	1,000	1,000	1,000	1,000
TOTAL REQUIREMENTS		7,765	9,574	10,000	10,000	10,000	10,000

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
7200 Phi Theta Kappa Honorary Society							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	2,195	2,157	1,800	1,800	1,800	1,800
<i>OTHER SOURCES</i>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	2,491	1,764	2,500	2,000	2,000	2,000
	TOTAL RESOURCES	4,686	3,921	4,300	3,800	3,800	3,800
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7200-400-6010-00	Supplies	244	186	300	150	150	150
7200-400-6020-00	Travel and Meetings	845	577	1,200	1,200	1,200	1,200
7200-400-6050-00	Postage and Shipping	143	108	150	150	150	150
7200-400-6060-00	Membership Dues	1,050	630	1,000	1,000	1,000	1,000
7200-400-6312-00	Student Activities	130	86	1,310	800	800	800
7200-400-6330-00	Materials for Resale	-	17	50	50	50	50
7200-400-6360-00	Miscellaneous	37	92	50	50	50	50
<i>FINANCIAL AID</i>							
<i>MATERIALS AND SERVICES</i>							
7200-700-7520-00	Scholarships	80	420	240	400	400	400
	SUBTOTALS	2,529	2,116	4,300	3,800	3,800	3,800
7200-860-3100-00	Unappropriated Ending Fund Balance	2,157	1,805	-	-	-	-
	TOTAL REQUIREMENTS	4,686	3,921	4,300	3,800	3,800	3,800

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
7300 Economic Development Council							
<u>RESOURCES</u>							
7300-020-3100-00	Beginning Fund Balance	70,019	81,703	155,000	-	-	-
<u>LOCAL SOURCES</u>							
7300-050-4331-00	Contracts - Local	65,000	120,000	128,000	-	-	-
<u>OTHER SOURCE</u>							
7300-150-4700-00	Interest Income	1,775	4,039	3,000	-	-	-
7300-150-4720-00	Other Income	5,559	1,572	500	-	-	-
7300-150-4720-10	Administrative Fees	1,127	1,830	2,000	-	-	-
7300-150-4740-10	Membership Dues - IGA Partners	16,608	16,090	22,000	-	-	-
7300-150-4740-11	Membership Dues - Private Partners	6,600	6,400	9,000	-	-	-
7300-150-4740-12	Membership Dues - Other Public Entities	650	-	-	-	-	-
TOTAL RESOURCES		167,338	231,634	319,500	-	-	-
<u>REQUIREMENTS</u>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
7300-300-5010-00	Administrative Salaries	-	44,293	77,360	-	-	-
7300-300-5030-00	Support Staff Salaries	14,019	-	18,064	-	-	-
7300-300-5070-00	Hourly Wages	20,475	4,050	-	-	-	-
7300-300-5080-00	Other Payroll Expenses	15	13	36	-	-	-
7300-300-5081-00	Insurance Benefits	7,472	3,806	24,019	-	-	-
7300-300-5082-00	Workers' Comp Insurance	166	208	431	-	-	-
7300-300-5083-00	FICA	2,874	3,680	7,300	-	-	-
7300-300-5084-00	PERS Contributions	6,096	7,678	19,695	-	-	-
7300-300-5085-00	Unemployment Insurance	614	1,031	2,194	-	-	-
<u>MATERIALS AND SERVICES</u>							
7300-300-6010-00	Supplies	518	420	500	-	-	-
7300-300-6020-10	Travel	104	868	5,000	-	-	-
7300-300-6020-11	Meetings	1,607	3,042	3,000	-	-	-
7300-300-6020-12	Annual Meeting	-	-	1,000	-	-	-
7300-300-6021-00	Professional Development	-	194	1,000	-	-	-
7300-300-6030-00	Telephone	65	111	650	-	-	-
7300-300-6040-00	Banking	-	30	-	-	-	-
7300-300-6050-00	Postage and Shipping	197	157	200	-	-	-
7300-300-6060-00	Membership Dues	-	510	1,000	-	-	-
7300-300-6070-00	Publications	-	39	50	-	-	-
7300-300-6080-00	Advertising	352	234	1,000	-	-	-
7300-300-6150-00	Audit Fees	3,990	4,190	4,200	-	-	-
7300-300-6155-00	Legal Fees	-	-	500	-	-	-
7300-300-6170-00	Other Contracted Services	17,116	5,629	11,000	-	-	-
7300-300-6170-13	Other Professional Fees	221	-	750	-	-	-
7300-300-6180-00	Insurance	1,518	1,428	1,700	-	-	-
7300-300-6212-00	Equipment Maintenance Contract	-	(5)	-	-	-	-
7300-300-6231-00	Rent - Office	4,992	6,832	7,200	-	-	-
7300-300-6240-00	Non-capital Equipment - Equipment	-	-	2,000	-	-	-
7300-300-6360-00	Miscellaneous	353	1,637	500	-	-	-
<u>OTHER FINANCING USES</u>							
7300-800-8510-00	Transfer Out to General Fund	2,871	3,336	5,249	-	-	-
<u>CONTINGENCY</u>							
7300-850-9000-00	Contingency	-	-	25,000	-	-	-
SUBTOTALS		85,635	93,411	220,598	-	-	-
7300-860-3100-00	Unappropriated Ending Fund Balance	81,703	138,223	98,902	-	-	-
TOTAL REQUIREMENTS		167,338	231,634	319,500	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
7310 Federal EDC Grant							
<i>RESOURCES</i>							
7310-020-3100-00	Beginning Fund Balance	30,859	26,523	24,000	-	-	-
<u>FEDERAL SOURCES</u>							
7310-030-4120-00	Grants-Federal	-	-	9,000	-	-	-
	TOTAL RESOURCES	30,859	26,523	33,000	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
7310-300-5010-00	Administrative Salaries	-	-	6,400	-	-	-
7310-300-5030-00	Support Staff Salaries	784	-	-	-	-	-
7310-300-5070-00	Hourly Wages	2,175	-	-	-	-	-
7310-300-5080-00	Other Payroll Expenses	1	-	6	-	-	-
7310-300-5081-00	Insurance Benefits	359	-	1,438	-	-	-
7310-300-5082-00	Workers' Comp Insurance	7	-	15	-	-	-
7310-300-5083-00	FICA	231	-	440	-	-	-
7310-300-5084-00	PERS Contributions	478	-	1,224	-	-	-
7310-300-5085-00	Unemployment Insurance	81	-	85	-	-	-
<u>MATERIALS AND SERVICES</u>							
7310-300-6010-00	Supplies	-	-	300	-	-	-
7310-300-6020-00	Travel and Meeting	-	394	1,500	-	-	-
7310-300-6021-00	Professional Development	-	-	2,000	-	-	-
7310-300-6080-00	Advertising	-	-	500	-	-	-
7310-300-6170-00	Other Contracted Services	-	-	7,000	-	-	-
7310-300-6399-00	Business Planning Grant	-	625	3,000	-	-	-
<u>OTHER FINANCING USES</u>							
7310-800-8510-00	Transfer Out to General Fund	220	-	555	-	-	-
	SUBTOTALS	4,336	1,019	24,463	-	-	-
7310-860-3100-00	Unappropriated Ending Fund Balance	26,523	25,504	8,537	-	-	-
	TOTAL REQUIREMENTS	30,859	26,523	33,000	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
7320 EDC Business Oregon Grant							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
7320-040-4220-00	Business Oregon Grant	-	-	50,000	-	-	-
	TOTAL RESOURCES	-	-	50,000	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
7320-300-6170-00	Other Contracted Services	-	-	50,000	-	-	-
	TOTAL REQUIREMENTS	-	-	50,000	-	-	-

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
7400 Visit Tillamook Coast							
<u>RESOURCES</u>							
7400-020-3100-00	Beginning Fund Balance	1,110,898	829,290	725,000	-	-	-
<u>LOCAL SOURCES</u>							
7400-050-4331-00	Contracts - Local	1,071,714	1,347,720	1,300,000	-	-	-
<u>OTHER SOURCES</u>							
7400-150-4700-00	Interest Income	15,882	14,703	17,000	-	-	-
7400-150-4720-00	Miscellaneous Income	17,265	22,947	5,000	-	-	-
7400-150-4721-00	Food Festival Income	-	26,650	15,000	-	-	-
<u>OTHER FINANCING SOURCES</u>							
7400-190-4970-00	Transfer In From Non-TLT Funds	-	-	20,000	-	-	-
TOTAL RESOURCES		2,215,759	2,241,310	2,082,000	-	-	-
<u>REQUIREMENTS</u>							
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
7400-500-5010-00	Administrative Salaries	95,904	132,765	151,929	-	-	-
7400-500-5030-00	Support Staff Salaries	58,711	75,969	87,912	-	-	-
7400-500-5080-00	Other Payroll Expenses	56	70	84	-	-	-
7400-500-5081-00	Insurance Benefits	27,109	17,346	19,481	-	-	-
7400-500-5082-00	Workers' Comp Insurance	693	845	1,082	-	-	-
7400-500-5083-00	FICA	11,491	15,767	18,348	-	-	-
7400-500-5084-00	PERS Contributions	20,115	29,315	49,503	-	-	-
7400-500-5085-00	Unemployment Insurance	2,605	3,448	5,515	-	-	-
<u>MATERIALS AND SERVICES</u>							
7400-500-6010-00	Supplies	3,034	1,066	4,000	-	-	-
7400-500-6020-00	Travel and Meetings	16,112	7,501	10,000	-	-	-
7400-500-6021-00	Professional Development	306	3,798	3,000	-	-	-
7400-500-6030-00	Telephone	1,359	1,155	2,500	-	-	-
7400-500-6040-00	Banking	34	166	200	-	-	-
7400-500-6050-00	Postage and Shipping	1,032	906	2,000	-	-	-
7400-500-6060-00	Membership Dues	4,332	3,458	2,500	-	-	-
7400-500-6080-00	Print Advertising	119,283	96,980	75,000	-	-	-
7400-500-6082-00	Radio, TV & Video Advertising	165,343	130,043	150,000	-	-	-
7400-500-6084-00	Website & Digital Advertising	116,534	87,075	100,000	-	-	-
7400-500-6085-00	Marketing-Promotions	161,990	230,260	175,000	-	-	-
7400-500-6088-00	Marketing and Promotions Grants	65,119	114,342	100,000	-	-	-
7400-500-6089-00	Marketing Research	-	16,022	-	-	-	-
7400-500-6150-00	Audit Fees	4,140	4,190	4,000	-	-	-
7400-500-6155-00	Legal Fees	4,565	4,073	10,000	-	-	-
7400-500-6170-00	Other Contracted Services	463,428	520,145	500,000	-	-	-
7400-500-6180-00	Insurance	1,383	1,428	2,000	-	-	-
7400-500-6212-00	Equipment Maintenance Contract	2,256	2,596	3,000	-	-	-
7400-500-6231-00	Rent - Office	10,164	14,442	12,000	-	-	-
7400-500-6240-00	Non-capital Equipment - Equipment	6,933	1,100	2,000	-	-	-
7400-500-6241-00	Non-capital Equipment - Software	-	1,329	2,000	-	-	-
<u>CAPITAL OUTLAY</u>							
7400-500-7100-00	Capital Outlay - Equipment	13,169	5,898	-	-	-	-
<u>OTHER FINANCING USES</u>							
7400-800-8510-00	Transfer Out to General Fund	9,269	12,966	13,191	-	-	-
<u>CONTINGENCY</u>							
7400-850-9000-00	Contingency	-	-	100,000	-	-	-
SUBTOTALS		1,386,469	1,536,464	1,606,245	-	-	-
7400-860-3100-00	Unappropriated Ending Fund Balance	829,290	704,846	475,755	-	-	-
TOTAL REQUIREMENTS		2,215,759	2,241,310	2,082,000	-	-	-

ACCOUNT CODE	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ADOPTED	2020-2021 PROPOSED	2020-2021 APPROVED	2020-2021 ADOPTED
7410 Visit Tillamook Coast Non-TLT							
<i>RESOURCES</i>							
7410-020-3100-00	Beginning Fund Balance	24,557	33,029	58,568	-	-	-
<u>LOCAL SOURCES</u>							
7410-050-4331-00	Contracts - Local	105,622	121,313	106,000	-	-	-
<u>OTHER SOURCES</u>							
7410-150-4501-00	Book Sales	3,065	2,010	2,000	-	-	-
7410-150-4700-00	Interest Income	393	943	850	-	-	-
7410-150-4720-00	Miscellaneous Income	-	6,072	-	-	-	-
7410-150-4720-11	Annual Dinner Income	6,539	2,260	4,500	-	-	-
7410-150-4750-00	Advertising Revenue	-	13,180	13,000	-	-	-
TOTAL RESOURCES		140,176	178,807	184,918	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
7410-500-6010-00	Supplies	90	136	300	-	-	-
7410-500-6020-00	Travel and Meeting	633	-	700	-	-	-
7410-500-6020-12	Annual Dinner	6,137	3,856	6,500	-	-	-
7410-500-6040-00	Banking	109	53	100	-	-	-
7410-500-6050-00	Postage and Shipping	-	-	100	-	-	-
7410-500-6060-00	Membership Dues	-	-	500	-	-	-
7410-500-6081-00	Print Advertising	22,346	51,685	24,000	-	-	-
7410-500-6082-00	Radio, TV & Video Advertising	15,495	10,810	15,000	-	-	-
7410-500-6084-00	Website and Digital Advertising	13,978	9,835	14,000	-	-	-
7410-500-6085-00	Marketing-Promotions	7,939	203	9,000	-	-	-
7410-500-6170-00	Other Contracted Services	38,630	40,284	40,000	-	-	-
7410-500-6276-21	Event Sponsorships	1,790	360	2,000	-	-	-
<u>OTHER FINANCING USES</u>							
7410-800-8570-00	Transfer Out to Visit Tillamook Coast	-	-	20,000	-	-	-
<u>CONTINGENCY</u>							
7410-850-9000-00	Contingency	-	-	2,000	-	-	-
SUBTOTALS		107,147	117,222	134,200	-	-	-
7410-860-3100-00	Unappropriated Ending Fund Balance	33,029	61,585	50,718	-	-	-
TOTAL REQUIREMENTS		140,176	178,807	184,918	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 ADOPTED</u>	<u>2020-2021 PROPOSED</u>	<u>2020-2021 APPROVED</u>	<u>2020-2021 ADOPTED</u>
7420 Visit Tillamook Coast RTM Grant							
<i>RESOURCES</i>							
7420-020-3100-00	Beginning Fund Balance	-	27,000	10,000	-	-	-
<i>STATE SOURCES</i>							
7420-040-4220-00	Business Oregon RTM Grant	27,000	13,500	13,500	-	-	-
<i>OTHER SOURCES</i>							
7420-150-4740-00	Ford Family Foundation RTM Grant	-	5,000	-	-	-	-
	TOTAL RESOURCES	27,000	45,500	23,500	-	-	-
<i>REQUIREMENTS</i>							
<i>COLLEGE SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
7420-500-6010-00	Supplies	-	470	1,000	-	-	-
7420-500-6020-00	Travel and Meeting	-	1,855	1,500	-	-	-
7420-500-6080-00	Advertising	-	2,648	1,000	-	-	-
7420-500-6170-00	Other Contracted Services	-	24,605	20,000	-	-	-
	SUBTOTALS	-	29,578	23,500	-	-	-
7420-860-3100-00	Unappropriated Ending Fund Balance	27,000	15,922	-	-	-	-
	TOTAL REQUIREMENTS	27,000	45,500	23,500	-	-	-



PERSONNEL SERVICES

2020-2021 Budgeted Employee FTE By Expense Function and Fund

Position Title	General Fund					Special Fund			Financial Aid Fund	Enterprise Fund		Agency Fund			Total
	I	IS	SS	CS	PO	I	IS	SS	FA	I	IS	IS	CS	FA	
0.5 - 1.0 FTE															
Director, SBDC	0.3782						0.5718				0.0500				1.0000
Coordinator, Business Training							0.5000								0.5000
EDC/SBDC Office Support Specialist							1.0000								1.0000
CDL Admin Assistant											0.5000				0.5000
Dean, Academic Partnerships	0.5000	0.3000					0.2000								1.0000
Dean, Career Technical Education	0.5000	0.5000													1.0000
Coordinator, Cont Ed/Comm Ed	0.9000									0.1000					1.0000
Instructor, CAS/BA	1.0000														1.0000
Instructor, Bus Admin	1.0000														1.0000
Instructor, Biology	1.0000														1.0000
Instructor, Math	2.0000														2.0000
Instructor, English/Writing	2.0000														2.0000
Instructor, Social Science	1.0000														1.0000
Instructor, Welding	1.0000														1.0000
Director, Information Technology	0.3000			0.7000											1.0000
Coordinator, Information Technology	0.3000			0.7000											1.0000
Information Technology Specialist	0.3500			0.1500											0.5000
Vice President of Instruction		1.0000													1.0000
Coordinator, Instruction Program	0.5000	0.5000													1.0000
Coordinator, Tillamook Works							1.0000								1.0000
Online Instruction Specialist		1.0000													1.0000
Instruction Support Specialist		1.0000													1.0000
Director, Library		1.0000													1.0000
Vice President of Student Services			1.0000												1.0000
Financial Aid Advisor 1			1.0000												1.0000
Financial Aid Advisor 2			1.0000												1.0000
Registrar			1.0000												1.0000
Career Education Advisor			2.5000					0.5000							3.0000
Student Engagement Facilitator			1.0000												1.0000
President				1.0000											1.0000
Exec Assistant to President and Board				1.0000											1.0000
Exec Director, Advancement/Foundation				1.0000											1.0000
Director, Development				1.0000											1.0000
Marketing Specialist				1.0000											1.0000
Vice President of Finance				1.0000											1.0000
Business Office Specialist 2				1.0000											1.0000
Business Office Specialist 1				2.0000											2.0000
Director, Institutional Effectiveness				1.0000											1.0000
Director, Facilities, Safety, HR				0.5000	0.5000										1.0000
HR Support Specialist				1.0000											1.0000
Evening Facilities Specialist					0.5000										0.5000
Facilities Maintenance Specialist					1.0000										1.0000
Director, EDC							1.0000								1.0000
Total Employee FTE 0.5 to 1.0	12.7282	5.3000	7.5000	13.0500	2.0000	0.0000	4.2718	0.5000	0.0000	0.1000	0.5500	0.0000	0.0000	0.0000	46.0000

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

Position Title	General Fund					Special Fund			Financial Aid Fund	Enterprise Fund		Agency Fund			Total
	I	IS	SS	CS	PO	I	IS	SS	FA	I	IS	IS	CS	FA	
Less than 0.5 FTE															
Adjuncts, Customized Training										0.0694					0.0694
Adjuncts, Community Education										0.1301					0.1301
Adjuncts, CDL										1.4057					1.4057
Adjuncts, Skills Development	0.8012														0.8012
Adjuncts, CEU	0.3824														0.3824
Adjuncts, LDC - General Education	3.4823														3.4823
Adjuncts, LDC - Bus Admin	0.2160														0.2160
Adjuncts, LDC - Ag/NR/Forestry	0.1876														0.1876
Adjuncts, CTE - Crim Just/Pub Safety	0.4157														0.4157
Adjuncts, CTE - Healthcare	0.5610														0.5610
Adjuncts, CTE - Manu & Ind Tech	0.6210					0.0850									0.7060
Coordinator, CJA/PS	0.1250														0.1250
Coordinator, Healthcare	0.1250														0.1250
Hourly Inst Meetings	0.3936														0.3936
Hourly Skills Development Inst Aids	0.4461														0.4461
Hourly Math & Writing Lab		0.6903													0.6903
Hourly Curriculum Development	0.0502	0.4267					0.2033								0.6802
Hourly Library Asst		0.4000													0.4000
Hourly Library On-Call		0.1100													0.1100
Hourly Custodian					0.2000										0.2000
Hourly Student Employees									1.0961					0.2410	1.3371
Total Employee FTE less than 0.5	7.8071	1.6270	0.0000	0.0000	0.2000	0.0850	0.2033	0.0000	1.0961	1.6052	0.0000	0.0000	0.0000	0.2410	12.8647
Total All Employee FTE	20.5353	6.9270	7.5000	13.0500	2.2000	0.0850	4.4751	0.5000	1.0961	1.7052	0.5500	0.0000	0.0000	0.2410	58.8647

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 \$660,994 for Campus Construction general obligation bonded indebtedness.
3. Approved the entire FY2020-2021 budget.

APPROVED BY BUDGET COMMITTEE ON APRIL 13, 2020



CHAIR, PUBLIC BUDGET COMMITTEE

**2020-2021 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 2020-2021 in the total of \$17,992,686. This budget is now on file at the District business office in Tillamook, Oregon.

**2020-2021 RESOLUTION 2
MAKING APPROPRIATIONS**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2020, and for the purposes shown below are hereby appropriated as follows:

General Fund

Instruction	\$2,092,856
Instructional Support	679,872
Student Services	608,847
College Support	1,824,031
Plant Operation & Maintenance	383,607
Fund Transfers Out	293,000
Contingency	167,644
TOTAL GENERAL FUND	<u>\$6,049,857</u>

Special Fund

Instruction	\$ 85,349
Instructional Support	497,890
Student Services	102,811
Plant Operation and Maintenance	48,900
Financial Aid	25,000
Fund Transfers Out	397,553
Contingency	511,000
TOTAL SPECIAL FUND	<u>\$1,668,503</u>

Financial Aid Fund

Financial Aid	\$1,815,869
Fund Transfers Out	2,500
TOTAL FINANCIAL AID FUND	<u>\$1,818,369</u>

Enterprise Fund

Instruction	\$220,679
Instructional Support	74,397
Student Services	10,850
Fund Transfers Out	12,763
Contingency	7,200
TOTAL ENTERPRISE FUND	<u>\$325,889</u>

Debt Service Fund

College Support	\$ 1,600
Debt Service	902,114
TOTAL DEBT SERVICE FUND	<u>\$903,714</u>

Capital Project Fund

Fund Transfers Out	\$60,791
TOTAL CAPITAL PROJECTS FUND	<u>\$60,791</u>

<u>Agency Fund</u>	
Student Services	\$ 6,615
Financial Aid	6,185
TOTAL AGENCY FUND	<u>\$12,800</u>

TOTAL APPROPRIATIONS, ALL FUNDS	<u>\$10,839,923</u>
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Amounts not appropriated:

<u>General Fund</u> – Ending Fund Balance	\$1,200,000
<u>Special Fund</u> – Ending Fund Balance	102,207
<u>Special Fund</u> – Reserves	5,737,935
<u>Financial Aid Fund</u> – Ending Fund Balance	55,609
<u>Enterprise Fund</u> – Ending Fund Balance	45,102
<u>Debt Service Fund</u> – Ending Fund Balance	10,910
<u>Agency Fund</u> – Ending Fund Balance	<u>1,000</u>

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u>\$7,152,763</u>
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TOTAL ADOPTED BUDGET	<u>\$17,992,686</u>
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**2020-2021 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 2020-2021 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 \$660,994 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		\$660,994

The above 2020-2021 Resolutions 1, 2, and 3 were approved and declared adopted this 1st day of June, 2020.



 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 1, 2020

Reference:

2020-2021 Executive and Management and Administrative Support Staff Salary Grades (Exempt)

GRADE	POSITION TITLE(or other similar position titles)
30	Vice President of Instruction
28	Director, Economic Development Council Vice President of Finance
27	Vice President of Student Services
26	Executive Director of Foundation and College Advancement
24	Director, Student Services
23	Director, Facilities, HR, and Safety Director, Information Technology
22	Director, Small Business Development Center Dean, Career Technical Education
21	Director, Library Director, Institutional Effectiveness
20	Director, Development Dean, Academic Partnerships Librarian
18	Registrar
17	Coordinator, Community/Continuing Education Coordinator, Information Technology Coordinator, Instructional Program Coordinator, Tillamook Works Executive Assistant to President and Board

2020-2021 Professional Support Staff Salary Grades (Non-Exempt)

GRADE	POSITION TITLE(or other similar position titles)
15	Career Education Advisor Coordinator, Business Training Coordinator, Criminal Justice Financial Aid Advisor 2 Business Office Specialist 2 Marketing Specialist Online Instruction Specialist Student Engagement Facilitator
13	Business Office Specialist 1 Evening Facilities Specialist Facilities Maintenance Specialist Financial Aid Advisor 1 Continuing/Community Ed Assistant Support Specialist (IT/Literacy/Instruction/College Support/Student Services/EDC & SBDC)
6	Library/Office Assistant
3	Custodian/Security Specialist

STAFF SALARY SCHEDULE
Article No.: Appendix A-2
Approved: June 1, 2020
Reference:

TILLAMOOK BAY COMMUNITY COLLEGE
2020-2021 Regular Full-Time & Regular Part-Time Staff Salary Schedule
249 Day Contract

Step Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
1													
2													
3				\$24,000.63	\$24,720.65	\$25,462.27	\$26,226.14	\$27,012.92	\$27,823.31	\$28,658.01	\$29,517.75	\$30,403.28	\$31,315.38
4			\$24,466.66	\$25,200.66	\$25,956.68	\$26,735.38	\$27,537.44	\$28,363.56	\$29,214.47	\$30,090.90	\$30,993.63	\$31,923.44	\$32,881.14
5	\$24,215.28	\$24,941.74	\$25,689.99	\$26,460.69	\$27,254.51	\$28,072.15	\$28,914.31	\$29,781.74	\$30,675.19	\$31,595.45	\$32,543.31	\$33,519.61	\$34,525.20
6	\$25,426.04	\$26,188.82	\$26,974.48	\$27,783.71	\$28,617.22	\$29,475.74	\$30,360.01	\$31,270.81	\$32,208.93	\$33,175.20	\$34,170.46	\$35,195.57	\$36,251.44
7	\$26,697.34	\$27,498.26	\$28,323.21	\$29,172.91	\$30,048.10	\$30,949.54	\$31,878.03	\$32,834.37	\$33,819.40	\$34,833.98	\$35,879.00	\$36,955.37	\$38,064.03
8	\$28,032.21	\$28,873.18	\$29,739.38	\$30,631.56	\$31,550.51	\$32,497.03	\$33,471.94	\$34,476.10	\$35,510.38	\$36,575.69	\$37,672.96	\$38,803.15	\$39,967.24
9	\$29,433.82	\$30,316.83	\$31,226.33	\$32,163.12	\$33,128.01	\$34,121.85	\$35,145.51	\$36,199.88	\$37,285.88	\$38,404.46	\$39,556.59	\$40,743.29	\$41,965.59
10	\$30,905.51	\$31,832.68	\$32,787.66	\$33,771.29	\$34,784.43	\$35,827.96	\$36,902.80	\$38,009.88	\$39,150.18	\$40,324.69	\$41,534.43	\$42,780.46	\$44,063.87
11	\$32,450.79	\$33,424.31	\$34,427.04	\$35,459.85	\$36,523.65	\$37,619.36	\$38,747.94	\$39,910.38	\$41,107.69	\$42,340.92	\$43,611.15	\$44,919.48	\$46,267.06
12	\$34,073.33	\$35,095.53	\$36,148.40	\$37,232.85	\$38,349.84	\$39,500.34	\$40,685.35	\$41,905.91	\$43,163.09	\$44,457.98	\$45,791.72	\$47,165.47	\$48,580.43
13	\$35,777.00	\$36,850.31	\$37,955.82	\$39,094.49	\$40,267.32	\$41,475.34	\$42,719.60	\$44,001.19	\$45,321.23	\$46,680.87	\$48,081.30	\$49,523.74	\$51,009.45
14	\$37,565.85	\$38,692.83	\$39,853.61	\$41,049.22	\$42,280.70	\$43,549.12	\$44,855.59	\$46,201.26	\$47,587.30	\$49,014.92	\$50,485.37	\$51,999.93	\$53,559.93
15	\$39,444.14	\$40,627.46	\$41,846.28	\$43,101.67	\$44,394.72	\$45,726.56	\$47,098.36	\$48,511.31	\$49,966.65	\$51,465.65	\$53,009.62	\$54,599.91	\$56,237.91
16	\$41,416.35	\$42,658.84	\$43,938.61	\$45,256.77	\$46,614.47	\$48,012.90	\$49,453.29	\$50,936.89	\$52,465.00	\$54,038.95	\$55,660.12	\$57,329.92	\$59,049.82
17	\$43,487.17	\$44,791.79	\$46,135.54	\$47,519.61	\$48,945.20	\$50,413.56	\$51,925.97	\$53,483.75	\$55,088.26	\$56,740.91	\$58,443.14	\$60,196.43	\$62,002.32
18	\$45,661.53	\$47,031.38	\$48,442.32	\$49,895.59	\$51,392.46	\$52,934.23	\$54,522.26	\$56,157.93	\$57,842.67	\$59,577.95	\$61,365.29	\$63,206.25	\$65,102.44
19	\$47,944.61	\$49,382.95	\$50,864.44	\$52,390.37	\$53,962.08	\$55,580.94	\$57,248.37	\$58,965.82	\$60,734.79	\$62,556.83	\$64,433.53	\$66,366.54	\$68,357.54
20	\$50,341.84	\$51,852.10	\$53,407.66	\$55,009.89	\$56,660.19	\$58,360.00	\$60,110.80	\$61,914.12	\$63,771.54	\$65,684.69	\$67,655.23	\$69,684.89	\$71,775.44
21	\$52,858.93	\$54,444.70	\$56,078.04	\$57,760.38	\$59,493.19	\$61,277.99	\$63,116.33	\$65,009.82	\$66,960.11	\$68,968.91	\$71,037.98	\$73,169.12	\$75,364.19
22	\$55,501.88	\$57,166.94	\$58,881.95	\$60,648.41	\$62,467.86	\$64,341.90	\$66,272.16	\$68,260.32	\$70,308.13	\$72,417.37	\$74,589.89	\$76,827.59	\$79,132.42
23	\$58,276.97	\$60,025.28	\$61,826.04	\$63,680.82	\$65,591.24	\$67,558.98	\$69,585.75	\$71,673.32	\$73,823.52	\$76,038.23	\$78,319.38	\$80,668.96	\$83,089.03
24	\$61,190.82	\$63,026.54	\$64,917.34	\$66,864.86	\$68,870.81	\$70,936.93	\$73,065.04	\$75,256.99	\$77,514.70	\$79,840.14	\$82,235.34	\$84,702.40	\$87,243.47
25	\$64,250.36	\$66,177.87	\$68,163.21	\$70,208.11	\$72,314.35	\$74,483.78	\$76,718.29	\$79,019.84	\$81,390.44	\$83,832.15	\$86,347.11	\$88,937.52	\$91,605.65
26	\$67,462.88	\$69,486.77	\$71,571.37	\$73,718.51	\$75,930.07	\$78,207.97	\$80,554.21	\$82,970.84	\$85,459.97	\$88,023.77	\$90,664.48	\$93,384.41	\$96,185.94
27	\$70,836.02	\$72,961.10	\$75,149.93	\$77,404.43	\$79,726.56	\$82,118.36	\$84,581.91	\$87,119.37	\$89,732.95	\$92,424.94	\$95,197.69	\$98,053.62	\$100,995.23
28	\$74,377.82	\$76,609.15	\$78,907.42	\$81,274.64	\$83,712.88	\$86,224.27	\$88,811.00	\$91,475.33	\$94,219.59	\$97,046.18	\$99,957.57	\$102,956.30	\$106,044.99
29	\$78,096.71	\$80,439.61	\$82,852.80	\$85,338.38	\$87,898.53	\$90,535.49	\$93,251.55	\$96,049.10	\$98,930.57	\$101,898.49	\$104,955.44	\$108,104.10	\$111,347.22
30	\$82,001.55	\$84,461.60	\$86,995.45	\$89,605.31	\$92,293.47	\$95,062.27	\$97,914.14	\$100,851.56	\$103,877.11	\$106,993.42	\$110,203.22	\$113,509.32	\$116,914.60
31	\$86,101.63	\$88,684.68	\$91,345.22	\$94,085.58	\$96,908.15	\$99,815.39	\$102,809.85	\$105,894.15	\$109,070.97	\$112,343.10	\$115,713.39	\$119,184.79	\$122,760.33
32	\$90,406.71	\$93,118.91	\$95,912.48	\$98,789.85	\$101,753.55	\$104,806.16	\$107,950.34	\$111,188.85	\$114,524.52	\$117,960.26	\$121,499.07	\$125,144.04	\$128,898.36
33	\$94,927.05	\$97,774.86	\$100,708.11	\$103,729.35	\$106,841.23	\$110,046.47	\$113,347.86	\$116,748.30	\$120,250.75	\$123,858.27	\$127,574.02	\$131,401.24	\$135,343.28
34	\$99,673.40	\$102,663.60	\$105,743.51	\$108,915.82	\$112,183.29	\$115,548.79	\$119,015.25	\$122,585.71	\$126,263.28	\$130,051.18	\$133,952.72	\$137,971.30	\$142,110.44
35	\$104,657.07	\$107,796.78	\$111,030.68	\$114,361.60	\$117,792.45	\$121,326.22	\$124,966.01	\$128,714.99	\$132,576.44	\$136,553.73	\$140,650.34	\$144,869.85	\$149,215.95

INSURANCE BENEFIT AMOUNT

Full-time \$1,342.00 per month
Part-time \$1,342.00 per month (prorated based on actual FTE)

INSURANCE OPT-OUT BASE AMOUNT

Full-time \$257.00 per month
Part-time \$257.00 per month (prorated based on actual FTE)

SUMMARY OF EMPLOYEE BENEFITS

Page 1/1

Article No.: Appendix B – 1

Approved: June 1, 2020

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 417)	X
173 day Regular Faculty .5-.99 FTE	X (2)		X (2)					8 credits for employee + dependents (as allowed by Policy 417)	X
Adjunct Faculty Term-by-term			X (5)					4 credits for employee + dependents (as allowed by Policy 417)	Qual. Pos
Dual Credit Faculty								4 credits for employee + dependents (as allowed by Policy 417)	

"X" Indicates benefit is provided

(1) From sick leave accrual

(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.

(2) Prorated on FTE (full-time equivalent)

(3) Paid based on scheduled hours

(4) based on longevity (see Article 312)

FACULTY SALARY SCHEDULE

Article No.: Appendix C-1

Approved: June 1, 2020

Reference:

TILLAMOOK BAY COMMUNITY COLLEGE
2020-2021 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 or Terminal degree in the teaching discipline	PhD, EdD
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	\$41,999.96	\$43,259.96	\$44,557.76	\$45,894.49	\$47,271.32	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52
2	\$43,259.96	\$44,557.76	\$45,894.49	\$47,271.32	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11
3	\$44,557.76	\$45,894.49	\$47,271.32	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17
4	\$45,894.49	\$47,271.32	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59
5	\$47,271.32	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29
6	\$48,689.46	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26
7	\$50,150.14	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55
8	\$51,654.64	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27
9	\$53,204.28	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27	\$87,938.59
10	\$54,800.41	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27	\$87,938.59	\$90,576.75
11	\$56,444.42	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27	\$87,938.59	\$90,576.75	\$93,294.05
12	\$58,137.75	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27	\$87,938.59	\$90,576.75	\$93,294.05	\$96,092.87
13	\$59,881.88	\$61,678.34	\$63,528.69	\$65,434.55	\$67,397.59	\$69,419.52	\$71,502.11	\$73,647.17	\$75,856.59	\$78,132.29	\$80,476.26	\$82,890.55	\$85,377.27	\$87,938.59	\$90,576.75	\$93,294.05	\$96,092.87	\$98,975.66

INSURANCE BENEFIT AMOUNT

Full-time \$1,342.00 per month
Part-time \$1,342.00 per month (prorated based on actual FTE)

INSURANCE OPT-OUT BASE AMOUNT

Full-time \$257.00 per month
Part-time \$257.00 per month (prorated based on actual FTE)

NON-REGULAR FACULTY SALARY SCHEDULE

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Article No.: Appendix C-3

Approved: June 1, 2020

Reference:

Non-Regular Faculty Salary Schedule 2020-2021 (Effective July 1, 2020)							
	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)	\$525.23 per lecture credit	\$551.49	\$579.06	\$608.01	\$638.41	\$670.33	\$703.85
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)	\$1,083.30 per lab credit	\$1,137.47	\$1,194.34	\$1,254.06	\$1,316.76	\$1,382.60	\$1,451.73
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)	\$791.45 per lecture/lab credit	\$831.02	\$872.57	\$916.20	\$962.01	\$1,010.11	\$1,060.62
ABE/GED/ESOL Instructors & Course Substitute Rate	\$35.95 per hour						
Tutoring Rate (Writing Studio, Math Studio, Independent tutoring)	Associates degree or below: \$20.00 per hour Bachelor's degree: \$25.00 per hour Master's degree or higher: \$30.00 per hour						
Truck Driving Instructor	\$27.56 per hour	\$28.94	\$30.39	\$31.91	\$33.51	\$35.19	
Meetings: Curriculum Development, Departmental, etc.	\$20.00 per hour						
Writing Bonus for 3+ sections of Credit WR Courses per term	\$350.00 per term						
Continuing & Community Education	50% of Tuition Revenue at End of Course (Excluding Fees) – Vice President of Instruction may guarantee a minimum enrollment level of compensation in order to support a degree or certificate program or meet a community occupational training need.						
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 of \$5,000 or more 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 seven fund types: General, special revenue, debt service, capital projects, financial aid, agency 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: 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 review.

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 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 1.0FTE faculty.

5060 Instructional Salaries - Adjunct - Wages paid to less than 1.0FTE faculty.

5070 Hourly Wages - Wages paid to less than 0.5FTE staff. Also includes pay for adjuncts to attend meetings and develop curriculum as needed.

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 any 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. Student workers 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 employees, including lodging, airfare, meals, parking and mileage.

6021 Professional Development - Includes tuition reimbursement for employee 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 accreditation and assessment activities in accordance with Strategic Planning.

6170-6171 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.

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

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

6331 Restocking Fees - Costs charged by vendors for returning overstock.

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.

7100-7140 Capital Outlay - Costs for equipment or other goods which has a useful life exceeding two years and a unit cost greater than \$5,000.