



# ADOPTED BUDGET

Fiscal Year 2021-2022

**Tillamook Bay Community College**  
**2021-2022 Budget Committee**

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# Table of Contents

Vision, Mission, Core Themes & Equity .....	1	<b>Budget Schedules</b>	
Strategic Plan Process.....	2	Summary All Funds .....	25
<b>General Information</b>		Schedule of Interfund Transfers .....	27
Institutional Overview .....	3	General Fund .....	29
Board of Education .....	7	Special Fund .....	62
Organizational Chart .....	8	Financial Aid Fund .....	99
College Policy Statement on Non-Discrimination and Equal		Enterprise Fund.....	100
Employment .....	9	Debt Service Fund .....	109
Organizational Units.....	10	Capital Project Fund.....	112
<b>Budget Structure and Functions</b>		Agency Fund .....	116
Basis of Budgeting .....	11	<b>Personnel Services</b>	
Funds .....	12	Budgeted Employee FTE By Expense Function .....	124
Revenue Sources .....	13	<b>Supplementary Information</b>	
Expense Functions .....	14	Budget Committee Approval .....	126
Expenditure Categories .....	15	Board Adopted Budget Resolutions .....	127
Budget Development Process .....	16	Board Policy Appendices .....	129
Budget Amendment Process .....	17	<b>Appendix</b>	
Budget Message .....	18	Glossary of Terms .....	134
Budget Officer Summary.....	21	Line Item Definitions.....	140

## 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

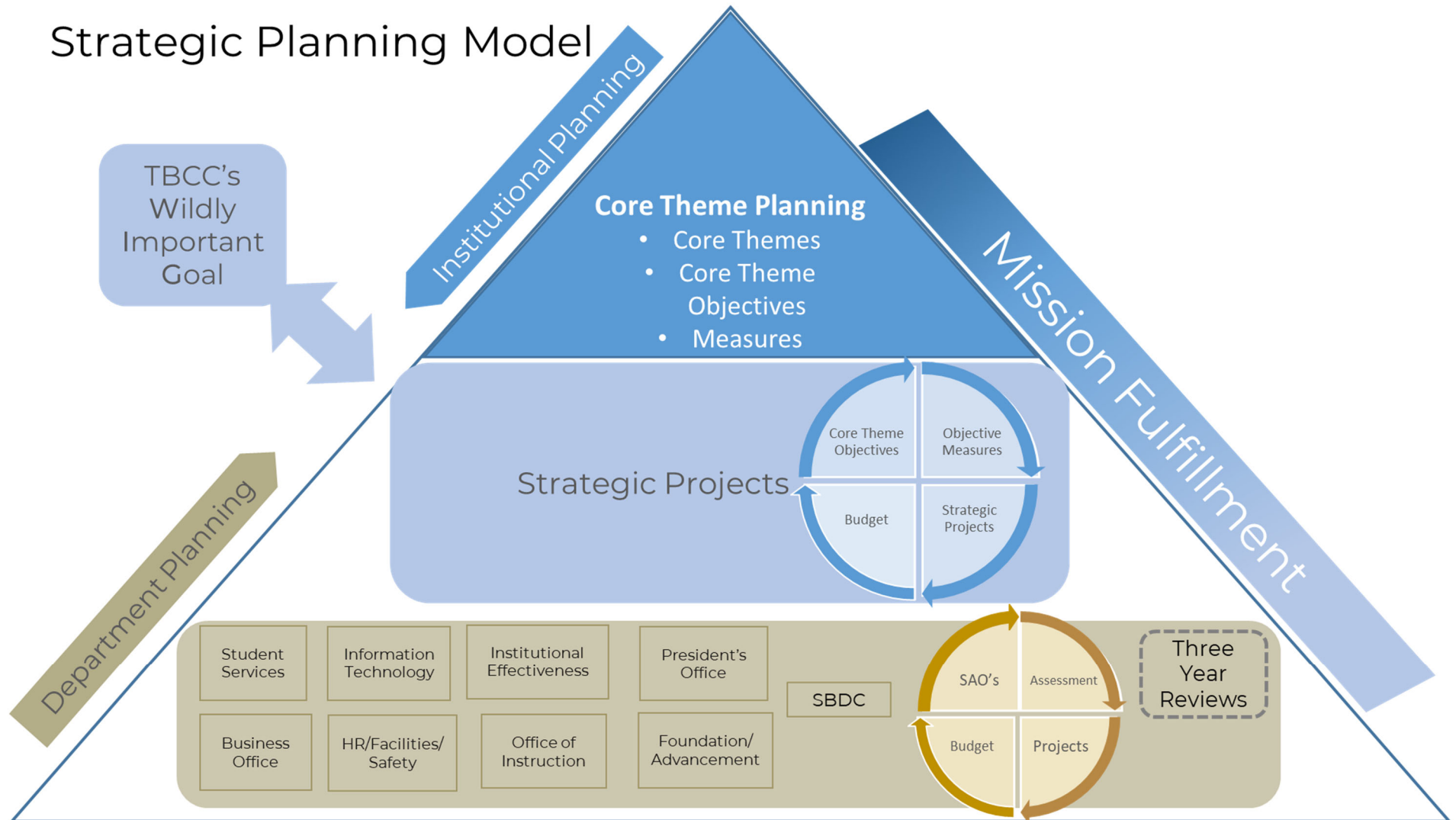
Tillamook Bay Community College is enriched by diversity. Each individual uniquely enhances and strengthens our learning environment.

- 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

### Strategic Planning Model





# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

### **GENERAL INFORMATION**

## **TBCC's Institutional Overview**

### **Introduction**

TBCC is the provider for post-secondary education in Tillamook County. The College provides degrees and certificates. The College offers 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 27,036 (American Community Survey, 2019). 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 2019 population of 5,355, and is situated at the southeast end of Tillamook Bay on the Pacific Ocean. The city is in a relatively remote area, located 74 miles west of Portland, Oregon, with the Coast Mountain Range lying between. There are six other incorporated cities in the county.

Tillamook County's population is nearly evenly split in gender, with 50.5% of its population represented by males, and 49.5% female (US Census). 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. Twelve percent of its adult population is below the poverty level, which is comparable to the state average. While 90% of its population over the age of 25 are high school graduates, only 22% possess a bachelor's degree, compared to the state rate of 34%. In terms of ethnic representation, 84% of the population identify themselves as White alone. Hispanic and Latino representation is the largest minority, represented by 11% of the population (US Census). The percentage of Hispanic and Latino population below the poverty level was 29.5%, compared to 10.5% of White non-Hispanic residents according to the 2019 American Community Survey. This disparity is much larger than statewide. Primary employment opportunities in the County are evenly distributed between education, health and social services, retail trade, 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 1,398 students with a full-time equivalency of approximately 467 students in the 2019-2020 academic year. This was a decrease from the previous year, due to a loss of enrollment in community and continuing education courses. Approximately 49% of annual FTE was earned in Lower Division coursework, with approximately 11% in Career and Technical Education (preparatory and supplemental), 5% in Adult Basic Education (including GED preparation) and 18% in Community Education. In 2021-2022 the College will be offering 23 degree programs and 25 certificates aligned with industry needs. This is an increase of 8 degree program and 5 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 members representing all areas of the college. College Council consists of Michele DeGraffenreid, Chair, Britta Lawrence, Vice-Chair, and members: Sara Mustonen, Sheryl Vanselow, Masyn Phoenix, Monica Valencia, John Sandusky, Lindsey Gann, and Karen Belanger, Ross Tomlin is an ex-officio member.

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, SBDC Director, 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 fourth Mission Fulfillment Report during the summer of 2020. Overall, TBCC exceeded the green or yellow threshold in 76% of the 29 measures with data and thresholds in all three Core Themes. The College achieved the green or yellow in 81% of the 16 measures in Educational Excellence, 67% of the six measures in Economic Success, and 71% of the seven measures in Leadership, Partnership and Community Engagement. Our performance has dropped primarily due to the impact of the pandemic. Our spring closure and move to online courses negatively impacted enrollment and FTE, limited opportunities for civic engagement, and resulted in lower completion rates for developmental math courses. Although we did not achieve mission fulfillment based on our definition, we made good progress on many of the measures. We have a plan and strategic projects in place to address the measures which were 'in the red' this year.

## 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 and these partners are active participants in advisory boards that meet at least three times per year. TBCC partners with each of the four high schools and is working with them to create career and college going opportunities for all Juniors and Seniors as evidenced by the free college classes given to any junior or senior for the 2020-2021 year. 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)
- 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
- Associate of Science-Transfer: Business (NEW)
- Associate of Arts Oregon Transfer: MTM Education
- Associate of Arts-Transfer: English
- Associate of General Studies

#### **AAOT Advising Guides (NEW)**

*Intended for students who want to earn a college degree in a "major" and transfer to a university with all general education credit completed for the first two years.*

*AAOT Advising Guides are offered in the following areas:*

- AAOT Language (Spanish) (NEW)
- AAOT Fine Art (NEW)
- AAOT Psychology (NEW)
- ASOT Math (NEW)

#### **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
- Business Administration (online)
- Criminal Justice and Public Safety
- Healthcare Administration
- 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 (one year)
- Entry-Level Accounting Clerk (less than one year)
- Basic Computer Literacy (less than one year)
- Office Supervision (one year)

### Criminal Justice and Public Safety Certificates

- Corrections Technician (less than one year)
- Corrections Professional (less than one year)
- Law Enforcement Specialist (less than one year)

### Healthcare Certificates

- Basic Healthcare Certificate (less than one year)
- Emergency Medical Services (less than one year)
- Medical Assistant (one year)
- Phlebotomy Technician (less than one year)

### Occupational Skills Certificate: Credits vary

#### Pre College

- Adult Basic Education
- GED (Spanish/English
- English as a Second Language (ESOL)

### Manufacturing and Industrial Technology Certificates

- Certified Production Technician (less than one year)
- MSSC CPT (less than one year)
- Structural Maintenance (less than one year) (NEW)
- Welding Technology (less than one year)
- Welding GMAW (less than one year)
- Welding GTAW (less than one year)
- Welding SMAW (less than one year)
- Manufacturing Technician (4 certificates) with specialization in:
  - Welding
  - Machining
  - Millwright
  - Electrical

### Apprenticeship (credits vary)

- Limited Maintenance Electrician
- Inside Electrician
- Industrial Maintenance Millwright
- Industrial Plant Technician

## 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**, North Coast Regional Solutions Coordinator for the Office of Governor Kate Brown  
Term expires June 2021  
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 Perman**, Director of Safety and Continuous Improvement at Tillamook County Creamery Association  
Term expires June 2021  
Zone 6: At Large

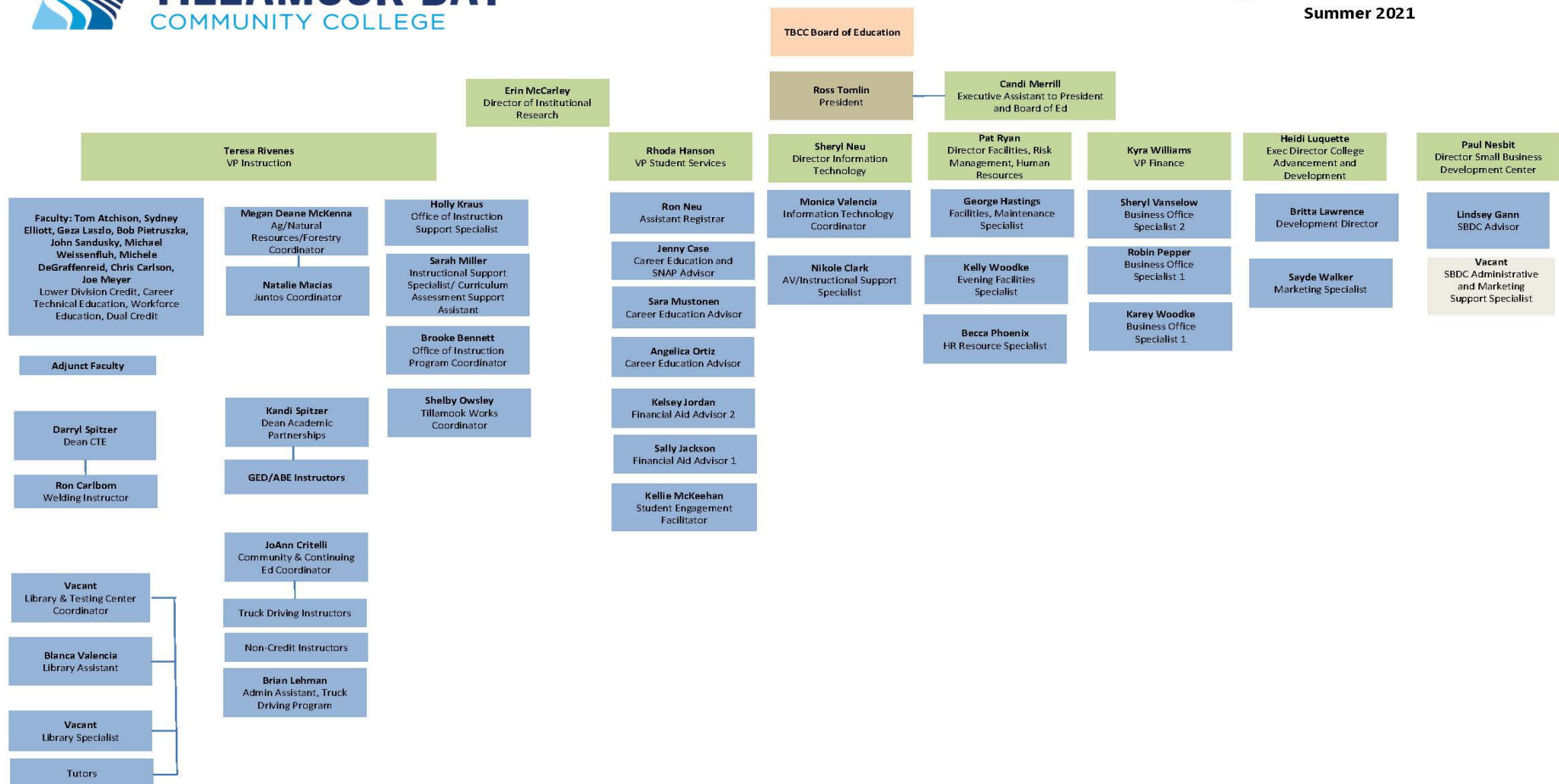


**Mary Faith Bell**, County Commissioner for Tillamook County  
Term expires June 2023  
Zone 7: At Large



# Organizational Chart

Summer 2021



## **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, 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 (VPF) 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 VPF 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 VPF 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.



# TILLAMOOK BAY

## COMMUNITY COLLEGE

**Budget Message**  
**Fiscal Year 2020-2021**



## **Budget Message**

### **Fiscal Year 2021-2022**

TBCC turns 40 this year! We have come a long way since that first center in Bay City in 1981 to now considering another new building and continued growth and success. Even with all the challenges we are facing today, it is an exciting time for the College and it has a very bright future.

COVID does, however, continue to dominate us as we enter the final term of the 2020-21 academic year. Most of us could not imagine the pandemic lasting a full year, let alone beyond a year. TBCC has fared much better than most of the other colleges in Oregon and the country. The Full-time equivalent (FTE) student numbers held steady for the first half of the year, in part due to having a majority of our classes face to face, unlike most of the colleges. We were up in FTE for the summer and fall by a small amount, but as the pandemic lingered on into winter, the FTE started to drop off. One reason for this was the loss of dual credit classes at the high schools due to their schedule being disrupted so much. We continued to offer free classes to all high school juniors and seniors in Tillamook County through the 2020-21 academic year, which helped us in the fall term with FTE, but the loss of most dual credit courses in the winter, our largest enrollment term, finally caught up to us. Still, most of the other colleges have experienced losses of over 20% throughout the entire year.

TBCC did receive a healthy amount of federal money from the CARES Act and the second round of COVID relief money, termed CRSSA. These sources provided over \$1M to the college. Almost half of the money went to students in the form of cash payments, emergency funds, books, laptop checkout, hot spots for internet access, and more. The downside was that only Title IV eligible students (qualified for federal financial aid) were able to receive the funds until just recently which has made it a challenge to spend the money. On the institutional side, there were even more restrictions that made it hard to spend, and it could not be used to offset losses unless directly related to COVID. We were able to use part of the money to enhance our online technology since that was greatly impacted by the pandemic. We installed an advanced Hy-flex camera and microphone system in several classrooms that allows students to access a class either remotely on Zoom, totally online, or face to face in the classroom. This will give students maximum flexibility to attend class using multiple modes. Now there is another pot of federal funds coming to colleges from the latest COVID relief package and TBCC will be receiving over \$800,000, again with half going to students and half to the institution. We are hopeful it will allow more flexibility in spending it both for students and the institution.

There is concern about the 2021-23 biennium budget currently being considered by the Oregon State Legislature. The Governor's budget has community colleges flat funded from this biennium (\$641M), which is \$60M lower than the amount needed to maintain current service level. If some of the latest federal money can be used to offset this state deficit, it will help, but there are many unknowns regarding the budget at this time. Currently, the Legislature will probably wait until after the May revenue forecast to get serious about the state budget. This makes it hard to determine college budgets since we will likely not know by early June what we are receiving from the state, which makes up over 36% of our general fund budget.

Other unknowns for next year include potential enrollments. We could experience a surge of students next fall or even more college-aged students could decide to sit out another year or not go to college at all. So we will plan for the worst case scenario and hope it is better. Accordingly, we are recommending a step increase for all staff for next year, but no COLA, especially since the inflation rate in Oregon was zero for 2020. We will also

not increase the insurance premium contribution. The Board also just approved a \$2/credit tuition increase and \$3/credit universal fee increase, but we did approve the removal of our online and hybrid course fees, which will save students money. Even with the increase, we will remain one of the lowest cost colleges in Oregon when considering tuition and fees together.

On the positive side, our reserves remain extremely healthy, and the forecast is for a sizable increase in the Timber Tax revenue next year. While we have budgeted to use some of this reserve each year over the past several years, we have not had to do so yet, even this year. This is due to having an average of 9% of our approved budget unspent at the end of each year, as well as sometimes receiving more money from the state than was budgeted, as was the case in this current biennium.

TBCC is still working to build capacity in staffing. We have five additional positions in the budget for next year, but some were already in the current budget and were either not filled, are being covered by grant funding, or are part-time. There is only one full-time position that is brand new and would be fully funded by the general fund. So we continue to build critical capacity needs without having a large impact to the general fund budget.

Other exciting things to celebrate at TBCC include the purchase this year of the Mechtronics Building across Third Street from the main campus. It is now named the Center for Industrial Technology and will house our Manufacturing and Welding Technology programs. We have submitted a \$1.1M federal EDA grant to cover all of the needed improvements to the building. We should know by early summer if we will receive the grant. There is also a possibility for extra money in the latest round of federal COVID relief funds that could be earmarked for construction projects that are ready to go, like this one. We are very hopeful that the majority of these improvement costs will be covered by alternative funding.

Our TBCC Facilities Master Plan (FMP) was completed last spring and includes a new classroom and community space building just south of the main campus. With the College adding more healthcare programs, we started to have conversations this fall to consider adding more dedicated lab space in the new building for these programs. By winter term, we had also decided it was time to consider our own nursing program. TBCC is the only community college in Oregon without a nursing program and there is strong support from our healthcare providers in Tillamook County to consider it. We are now in the process of looking for grants and donations that would support the development of a nursing program over the next 2-3 years. This then requires additional space in the new building, so we are currently revising the FMP to include additional classrooms, labs, and offices for our healthcare programs, including a nursing program.

We are also being considered by the Legislature this session for matching funds to implement our FMP. We will know by summer if the college is approved to receive the \$8M of capital construction funds from the state so we can then begin a capital campaign to raise the remaining funds necessary to construct the new building and renovate the current main campus building over the next 5 years.

There is a new round of Title III grant money becoming available from the federal government this spring. We are currently developing a proposal that would fund the new nursing program for the first 3-4 years along with developing a career center and building capacity for a capital campaign to raise the money for the FMP implementation. The grant would provide \$2.25M over 5 years.

TBCC is also up for reaccreditation next year from the Northwest Commission for Colleges and Universities. Our Year Seven visit is scheduled for early October 2021, leading to reaccreditation from the Commission in January 2022 for another seven years. We are currently working hard to

produce the Year Seven Report that will be submitted this summer. After the fall visit, the college will then begin developing a new 7-year Strategic Plan, including a new mission and vision statement with input from the community. So 2022 will be a year to look forward to campus expansion and developing new goals for the future.

Other major efforts started over the past few years are continuing, including Guided Pathways, Strategic Enrollment Management initiatives, and Equity and Inclusion work. We are particularly proud of the work done by so many faculty and staff at TBCC to make great strides in improving and expanding our efforts with Equity and Inclusion. One of the exciting projects involves developing an Equity Lens process to include in our decision-making, from the Board down to committee work. We even have four board members joining us in the training that is being facilitated by a statewide consultant. We are also working with Oregon Coast and Clatsop community colleges to develop a shared Equity Director position. We will see how that progresses.

Finally, we continue to focus on student success, which includes disaggregating data to determine which group of students need more and different services to help them be successful. We are learning that students in poverty are succeeding at a significantly lower rate than other students. We will continue to analyze this data further and develop strategies for targeting this group with relevant services and resources that will help them be more successful. By definition, that is equity work and TBCC is committed to excelling in this area for the betterment of all of our students.

Dr. Ross Tomlin, President

## Budget Officer Summary

### Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in October 2020.

Guideline	Gloss
<b>Assessment and Planning:</b> Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, core themes, and strategic initiatives. Every department has Service Area Outcomes which are assessed and analyzed annually and are tied to strategic projects. Strategic projects are tied to a core theme objective and include 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.
<b>Educational Program Support:</b> Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable.	This guideline addresses a key principle: to remain viable, resources must be invested where they will provide the best return. It also acknowledges TBCC's roles as a comprehensive community college. There may also be a need for self-supporting courses and programs.
<b>Educational Program Equipment:</b> Give priority to maintaining up-to-date instructional technology and training equipment.	In today's highly technological society, students trained in up to date labs and equipment are afforded the highest opportunity for success. In addition, the competitive nature of the higher education industry places an institution that does not maintain up-to-date training equipment at a significant disadvantage. Grant and industry support will be investigated to assist with this need.
<b>Facilities:</b> Maintain current facilities and acquire facilities necessary to achieve mission, core themes, and strategic initiatives.	TBCC since 2010 has completed the capital construction projects projected in 2008. They include: the new central campus building, a new technical training center in remodeled Tillamook School District facilities, a new TBCC South facility, and renovated facilities within Neah-Kah-Nie High School. In 2018 construction of the Partners for Rural Innovation was completed. A Facilities Master Plan was completed in 2020. Facility expansion will be budgeted as needed. TBCC submitted a capital funding request to HECC to receive funds from the State's 2021-2023 budget. If approved, State funds would likely not be available until Spring 2023. Our facilities support the institution and the students it serves and allows TBCC to fulfill its mission, goals, and strategic plans.
<b>Technological Resources:</b> Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	Information technologies are expanding at a phenomenal pace. Developing and maintaining a technological infrastructure to support information technologies is a paramount objective of progressive institutions of higher education. To serve the best interests of students, and to meet the information and accountability demands of the public, TBCC must establish a long-term financial commitment to this objective.
<b>Faculty and Staff Development:</b> Encourage faculty and staff development and training.	The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential.

<b>Faculty and Staff Remuneration:</b> Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2020-2021 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.
<b>Student Tuition and Fees:</b> Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges.	Community colleges are colleges of the people. Providing access to TBCC's educational offerings is a concept intrinsic to the foundation of the College's mission. Targeting tuition and fees to level reflective of neighboring and statewide institutions ensures maintenance of this objective.

The 2021-2022 Budget contains funding addressing each of the Budget Development Guidelines as follows:

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

<b>Technological Resources:</b> Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.	<ol style="list-style-type: none"> <li>1. Funding is provided for campus and instructional technology.</li> <li>2. Funds are also provided to continue software and hardware improvements and enhancements.</li> </ol>
<b>Faculty and Staff Development:</b> Encourage faculty and staff development and training.	<ol style="list-style-type: none"> <li>1. Continue faculty and administrative staff participation in State meetings.</li> <li>2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities.</li> <li>3. Continue funding support for professional development of faculty and staff through credit coursework and degrees.</li> <li>4. Fund professional development activities for enhancing student relations and student engagement.</li> <li>5. Participation and attendance at meetings and professional development opportunities may continue to be remote as a result of COVID-19 and budget limitations.</li> </ol>
<b>Faculty and Staff Remuneration:</b> Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2020-2021 salary levels after accounting for inflation.	<ol style="list-style-type: none"> <li>1. Step movements are proposed for eligible staff and faculty in FY 21-22.</li> <li>2. PERS Employee Contribution Pickup continued.</li> <li>3. No Cost-of-Living adjustment is proposed.</li> <li>4. Benefit rates are being adjusted as needed.</li> </ol>
<b>Student Tuition and Fees:</b> Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges.	<ol style="list-style-type: none"> <li>1. Credit Tuition increased from \$102 to \$104 per credit.</li> <li>2. Credit Fees increased from \$14 to \$17 per credit.</li> <li>3. Online and Hybrid Course fees are being eliminated.</li> <li>4. COVID-19 continues to impact enrollment. Primarily in non-credit areas, such as community education. We are still hopeful to see some recovery when the COVID-19 restrictions are relaxed.</li> </ol>

## Basic Budget Assumptions

In preparing the budget the following basic assumptions were employed:

1. Per credit tuition and fee rates are proposed to increase for 2021-2022. However, due to enrollment fluctuations caused by COVID-19, tuition and fee revenue projections are flat for 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. Based on no inflation for 2020, there is no cost of living adjustment planned.
4. No increase in the allowance to pay healthcare insurance premiums and opt-out stipends for eligible employees is planned.
5. Benefit rates are being adjusted based on information provided by various providers. PERS rates are increasing on July 1, 2021. TBCC's unemployment tax rate increased on January 1, 2021. Workers compensation insurance rates have declined due to TBCC's experience rating.
6. Property tax assessed values will increase by approximately 3% based on Oregon property tax laws.
7. 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 an estimated \$673M 2021-2023 state appropriation.

8. TBCC was informed by the Tillamook County Treasurer that its timber revenue will increase from 2020-2021 levels based on a State Forester forecast of the timber harvest.
9. The budget contains \$127,191 for Operating Contingency and \$1.2M for Ending Fund Balance in the General Fund. Ending Fund Balance represents approximately 19% of the General Fund budgeted expenditures and transfers. Operating Contingency includes 2% of the General Fund budgeted expenditures and transfers.
10. 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 FY2021-2022. Adoption of the approved budget by the Board of Education is scheduled for June 7, 2021.

## **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





**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**BUDGET SCHEDULES**

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>ALL FUNDS SUMMARY</b>						
GENERAL FUND	5,813,550	6,874,442	7,318,082	7,686,740	7,686,740	7,686,740
SPECIAL FUND	6,080,509	7,056,976	8,429,649	7,883,980	7,883,980	7,883,980
FINANCIAL AID FUND	1,440,431	1,608,303	1,873,978	2,024,578	2,024,578	2,024,578
ENTERPRISE FUND	382,645	315,129	370,991	271,994	271,994	271,994
DEBT SERVICE FUND	1,000,828	1,007,686	930,421	951,325	951,325	951,325
CAPITAL PROJECTS FUND	53,244	55,324	584,283	53,291	53,291	53,291
AGENCY FUND	2,737,269	958,441	13,800	13,725	13,725	13,725
<b>ALL FUNDS TOTALS</b>	<b>17,508,476</b>	<b>17,876,301</b>	<b>19,521,204</b>	<b>18,885,633</b>	<b>18,885,633</b>	<b>18,885,633</b>

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	7,402,843	8,522,192	7,937,894	8,089,763	8,089,763	8,089,763
FEDERAL SOURCES	1,138,986	1,094,822	1,921,625	1,377,750	1,377,750	1,377,750
STATE SOURCES	2,362,253	2,674,479	3,050,221	3,371,113	3,371,113	3,371,113
LOCAL SOURCES	4,335,047	3,127,148	3,156,966	3,294,441	3,294,441	3,294,441
TUITION AND FEES	1,167,556	1,256,931	1,442,627	1,377,183	1,377,183	1,377,183
OTHER SOURCES	701,201	563,807	875,839	443,409	443,409	443,409
OTHER FINANCING SOURCES	400,590	636,922	1,136,032	931,974	931,974	931,974
<b>TOTAL RESOURCES</b>	<b>17,508,476</b>	<b>17,876,301</b>	<b>19,521,204</b>	<b>18,885,633</b>	<b>18,885,633</b>	<b>18,885,633</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	1,544,860	2,097,877	2,797,020	2,477,443	2,477,443	2,477,443
INSTRUCTIONAL SUPPORT	813,858	1,105,636	1,342,995	1,343,592	1,343,592	1,343,592
STUDENT SERVICES	568,297	595,402	830,062	749,886	749,886	749,886
COLLEGE SUPPORT	3,178,173	2,397,207	1,905,895	2,075,577	2,075,577	2,075,577
PLANT OPERATION AND MAINTENANCE	322,596	398,338	647,507	426,980	426,980	426,980
PLANT ADDITIONS	6,700	-	523,492	-	-	-
FINANCIAL AID	1,307,769	1,509,372	1,892,042	2,034,605	2,034,605	2,034,605
DEBT SERVICE	843,441	873,926	902,115	932,843	932,843	932,843
OTHER FINANCING USES	400,590	636,922	1,136,032	931,974	931,974	931,974
CONTINGENCY	-	-	375,485	666,391	666,391	666,391
<b>SUBTOTALS</b>	<b>8,986,284</b>	<b>9,614,680</b>	<b>12,352,645</b>	<b>11,639,291</b>	<b>11,639,291</b>	<b>11,639,291</b>
RESERVES	-	-	5,737,935	5,836,857	5,836,857	5,836,857
UNAPPROPRIATED ENDING FUND BALANCE	8,522,192	8,261,621	1,430,624	1,409,485	1,409,485	1,409,485
<b>TOTAL REQUIREMENTS</b>	<b>17,508,476</b>	<b>17,876,301</b>	<b>19,521,204</b>	<b>18,885,633</b>	<b>18,885,633</b>	<b>18,885,633</b>

## 21-22 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
<b>GENERAL FUND</b>			
To Debt Service		160,000	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	18,555		PERS Debt Service on eligible wages
From Special Fund	15,000		Capital maintenance funds for HVAC
From Special Fund	50,000		Strategic initiative to support Title III grant expenses
From Special Fund	478,568		Timber tax to support operational expenses
From Special Fund	11,441		Administrative overhead on grants and contracts
From Enterprise Fund	4,589		PERS Debt Service on eligible wages
From Financial Aid Fund	2,530		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	580,683	298,000	
<b>SPECIAL FUND</b>			
To General Fund		573,564	PERS Debt Service on eligible wages, administrative overhead on grants and contracts, capital maintenance funds for HVAC, strategic initiative to support Title III grant expenses, and timber tax to support operational expenses
From Capital Project Fund	53,291		Reimburse portion of loan to finance Partners for Regional Innovation construction
TOTAL	53,291	573,564	
<b>FINANCIAL AID FUND</b>			
To General Fund		2,530	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	2,530	

**ENTERPRISE FUND**

To General Fund 4,589 PERS Debt Service on eligible wages

TOTAL - 4,589

**DEBT SERVICE FUND**

From General Fund 160,000 PERS Debt Service on eligible wages

TOTAL 160,000 -

**CAPITAL PROJECT FUND**

To Special Fund 53,291 Reimburse portion of loan to finance Partners for Regional Innovation construction

TOTAL - 53,291

**AGENCY FUND**

From General Fund 8,000 Transportation District bus service for all enrolled students and ASTBCC Officer employment costs

TOTAL 8,000 -

**TOTAL TRANSFER - ALL FUNDS 931,974 931,974**



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**GENERAL FUND**

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND</b>							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,530,006	1,626,567	1,600,000	1,600,000	1,600,000	1,600,000
<u>STATE SOURCES</u>							
1000-040-4200-00	Community College Support Fund	1,795,415	2,241,584	2,418,066	2,782,906	2,782,906	2,782,906
1000-040-4210-00	State Timber Tax	1,149	1,340	1,500	1,500	1,500	1,500
<u>LOCAL SOURCES</u>							
1000-050-4300-00	Current Year Property Taxes	1,242,658	1,311,220	1,365,498	1,373,834	1,373,834	1,373,834
1000-050-4310-00	Prior Years Property Taxes	39,078	41,621	37,000	37,000	37,000	37,000
1000-050-4331-00	Contracts - Local	-	107,600	74,000	40,640	40,640	40,640
<u>TUITION AND FEES</u>							
1000-100-4400-00	Tuition	790,911	919,054	930,000	930,000	930,000	930,000
1000-100-4401-00	Continuing and Community Ed Tuition	5,889	12,510	12,100	12,100	12,100	12,100
1000-100-4410-00	Fees	36,304	37,092	128,257	166,257	166,257	166,257
1000-100-4411-00	Fees-Other Course Fees	23,415	31,739	45,000	45,000	45,000	45,000
1000-100-4412-00	Fees-Student Service Fees	18,152	18,546	-	-	-	-
1000-100-4413-00	Fees-Technology Fees	45,380	46,365	-	-	-	-
1000-100-4414-00	Fees-Facility Use Fees	1,360	570	2,000	2,000	2,000	2,000
1000-100-4416-00	CEU/CED Course Fees	3,880	3,543	4,800	3,500	3,500	3,500
1000-100-4417-00	CEU/CED Other Course Fees	-	150	200	200	200	200
1000-100-4418-00	Fees - Online/Hybrid Fees	38,190	43,550	38,000	-	-	-
1000-100-4450-00	Fees-ABE/GED	2,655	1,410	2,500	2,500	2,500	2,500
1000-100-4460-00	Fees-Placement Test Fees	40	20	120	120	120	120
1000-100-4461-00	Fees-Other Testing Fees	1,493	2,040	1,500	2,500	2,500	2,500
1000-100-4480-00	Fees-Miscellaneous	10,875	8,080	9,000	3,000	3,000	3,000
<u>OTHER SOURCES</u>							
1000-150-4500-00	Sales of Goods and Services	3,839	3,733	3,000	3,500	3,500	3,500
1000-150-4502-00	GED Testing	1,792	1,297	1,500	1,500	1,500	1,500
1000-150-4700-00	Interest Income	110,606	112,769	115,000	50,000	50,000	50,000
1000-150-4710-00	Rental Income	20,880	15,840	18,000	18,000	18,000	18,000
1000-150-4720-00	Miscellaneous Income	20,940	78,401	30,000	30,000	30,000	30,000
1000-150-4770-00	Sale of Equipment	6,750	-	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
1000-190-4920-00	Transfer In From Special Fund	29,049	146,198	391,302	562,123	562,123	562,123
1000-190-4930-00	Transfer In From Enterprise Fund	2,975	32,750	12,763	4,589	4,589	4,589
1000-190-4970-00	Transfer In From Agency Fund	16,302	-	-	-	-	-
1000-190-4980-00	Transfer In From Financial Aid Fund	1,739	2,187	2,500	2,530	2,530	2,530
1000-190-4991-00	Administrative Overhead Transfer	11,828	26,666	74,476	11,441	11,441	11,441
<b>TOTAL RESOURCES</b>		<b>5,813,550</b>	<b>6,874,442</b>	<b>7,318,082</b>	<b>7,686,740</b>	<b>7,686,740</b>	<b>7,686,740</b>



		2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND SUMMARY</b>							
	<b>TOTAL RESOURCES</b>	<b>5,813,550</b>	<b>6,874,442</b>	<b>7,318,082</b>	<b>7,686,740</b>	<b>7,686,740</b>	<b>7,686,740</b>
<i>REQUIREMENTS</i>							
	INSTRUCTION	1,403,740	1,778,686	2,120,745	2,255,758	2,255,758	2,255,758
	INSTRUCTIONAL SUPPORT	343,603	548,735	684,506	724,461	724,461	724,461
	STUDENT SERVICES	472,815	487,062	608,847	629,173	629,173	629,173
	COLLEGE SUPPORT	1,381,706	1,488,698	1,904,295	2,073,977	2,073,977	2,073,977
	PLANT OPERATION AND MAINTENANCE	292,922	354,753	383,607	378,180	378,180	378,180
	TRANSFERS OUT	292,197	375,520	308,797	298,000	298,000	298,000
	CONTINGENCY	-	-	107,285	127,191	127,191	127,191
	<b>SUBTOTALS</b>	<b>4,186,983</b>	<b>5,033,454</b>	<b>6,118,082</b>	<b>6,486,740</b>	<b>6,486,740</b>	<b>6,486,740</b>
	UNAPPROPRIATED ENDING FUND BALANCE	1,626,567	1,840,988	1,200,000	1,200,000	1,200,000	1,200,000
	<b>TOTAL REQUIREMENTS</b>	<b>5,813,550</b>	<b>6,874,442</b>	<b>7,318,082</b>	<b>7,686,740</b>	<b>7,686,740</b>	<b>7,686,740</b>

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	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND: INSTRUCTION SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
SMALL BUSINESS DEVELOPMENT	37,911	37,896	38,297	38,549	38,549	38,549
SKILLS DEVELOPMENT	87,004	70,610	123,002	119,261	119,261	119,261
CONTINUING EDUCATION	52,635	82,126	100,168	96,071	96,071	96,071
LDC - BUSINESS ADMINISTRATION	221,732	258,254	267,960	287,336	287,336	287,336
LDC - GENERAL EDUCATION	672,053	906,683	1,003,204	1,033,101	1,033,101	1,033,101
LDC - AG/NATURAL RESOURCES/FORESTRY	69,522	56,033	69,346	73,111	73,111	73,111
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY	53,911	62,342	47,970	37,792	37,792	37,792
CTE - HEALTHCARE	-	-	103,635	134,677	134,677	134,677
CTE - MANUFACTURING AND INDUSTRIAL TECH	79,420	164,839	194,249	216,639	216,639	216,639
INSTRUCTIONAL TECHNOLOGY	129,552	139,903	172,914	219,221	219,221	219,221
<b>INSTRUCTION TOTALS</b>	<b>1,403,740</b>	<b>1,778,686</b>	<b>2,120,745</b>	<b>2,255,758</b>	<b>2,255,758</b>	<b>2,255,758</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-210 Small Business Development</b>							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	30,270	28,669	29,373	25,025	25,025	25,025
1000-210-5080-00	Other Payroll Expenses	10	8	8	7	7	7
1000-210-5081-00	Insurance Benefits	94	85	98	5,330	5,330	5,330
1000-210-5082-00	Workers' Comp Insurance	128	111	126	85	85	85
1000-210-5083-00	FICA	2,274	2,185	2,247	1,914	1,914	1,914
1000-210-5084-00	PERS Contributions	4,732	6,626	6,063	5,788	5,788	5,788
1000-210-5085-00	Unemployment Insurance	403	212	382	400	400	400
<b>SMALL BUSINESS DEVELOPMENT TOTALS</b>		<b>37,911</b>	<b>37,896</b>	<b>38,297</b>	<b>38,549</b>	<b>38,549</b>	<b>38,549</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-220 Skills Development</b>							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	26,860	20,564	25,926	26,704	26,704	26,704
1000-220-5060-00	Instructional Salaries - Adjunct	25,827	22,719	37,966	40,339	40,339	40,339
1000-220-5070-00	Hourly Wages	16,843	12,741	27,847	21,140	21,140	21,140
1000-220-5080-00	Other Payroll Expenses	23	20	42	43	43	43
1000-220-5081-00	Insurance Benefits	4,198	3,209	4,934	5,037	5,037	5,037
1000-220-5082-00	Workers' Comp Insurance	290	228	366	299	299	299
1000-220-5083-00	FICA	5,284	4,286	6,504	6,746	6,746	6,746
1000-220-5084-00	PERS Contributions	4,588	3,706	9,011	10,443	10,443	10,443
1000-220-5085-00	Unemployment Insurance	1,442	970	1,106	1,410	1,410	1,410
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	694	121	750	250	250	250
1000-220-6012-00	Textbooks	135	-	500	1,200	1,200	1,200
1000-220-6020-00	Travel and Meetings	670	998	2,800	1,400	1,400	1,400
1000-220-6050-00	Postage and Shipping	-	-	100	100	100	100
1000-220-6060-00	Membership Dues	150	-	150	150	150	150
1000-220-6170-00	Other Contracted Services	-	50	-	-	-	-
1000-220-6241-00	Non-capital Equipment - Software	-	-	5,000	1,500	1,500	1,500
1000-220-6321-00	Testing - GED	-	998	-	1,500	1,500	1,500
1000-220-6325-00	Testing - CASAS	-	-	-	1,000	1,000	1,000
<b>SKILLS DEVELOPMENT TOTALS</b>		<b>87,004</b>	<b>70,610</b>	<b>123,002</b>	<b>119,261</b>	<b>119,261</b>	<b>119,261</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-230 Continuing Education</b>							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	-	-	45,372	46,733	46,733	46,733
1000-230-5030-00	Support Staff Salaries	23,001	39,172	-	-	-	-
1000-230-5060-00	Instructional Salaries - Adjunct	2,250	5,581	6,616	4,000	4,000	4,000
1000-230-5070-00	Hourly Wages	-	530	-	-	-	-
1000-230-5080-00	Other Payroll Expenses	14	20	35	24	24	24
1000-230-5081-00	Insurance Benefits	5,053	8,316	8,865	9,062	9,062	9,062
1000-230-5082-00	Workers' Comp Insurance	107	188	205	172	172	172
1000-230-5083-00	FICA	1,923	3,407	3,654	3,881	3,881	3,881
1000-230-5084-00	PERS Contributions	292	9,154	10,000	11,087	11,087	11,087
1000-230-5085-00	Unemployment Insurance	600	753	621	812	812	812
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	95	34	300	200	200	200
1000-230-6012-00	Textbooks	195	-	100	-	-	-
1000-230-6020-00	Travel and Meetings	238	-	1,050	500	500	500
1000-230-6050-00	Postage and Shipping	7	-	100	100	100	100
1000-230-6060-00	Membership Dues	-	-	750	-	-	-
1000-230-6081-00	Marketing-Print Advertising	-	-	1,500	500	500	500
1000-230-6301-00	Instructional Contract - Other	15,687	12,449	18,000	18,000	18,000	18,000
1000-230-6302-00	Other Course Expense	3,173	2,522	3,000	1,000	1,000	1,000
<b>CONTINUING EDUCATION TOTALS</b>		<b>52,635</b>	<b>82,126</b>	<b>100,168</b>	<b>96,071</b>	<b>96,071</b>	<b>96,071</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-240 LDC - Business Administration</b>							
PERSONNEL SERVICES							
1000-240-5050-00	Instructional Salaries - Regular	149,434	155,471	163,796	168,709	168,709	168,709
1000-240-5060-00	Instructional Salaries - Adjunct	-	18,189	16,524	23,000	23,000	23,000
1000-240-5070-00	Hourly Wages	1,142	799	600	1,000	1,000	1,000
1000-240-5080-00	Other Payroll Expenses	36	38	45	39	39	39
1000-240-5081-00	Insurance Benefits	31,019	31,737	32,757	32,773	32,773	32,773
1000-240-5082-00	Workers' Comp Insurance	656	723	778	652	652	652
1000-240-5083-00	FICA	10,674	12,297	13,840	14,743	14,743	14,743
1000-240-5084-00	PERS Contributions	23,417	35,801	34,868	40,687	40,687	40,687
1000-240-5085-00	Unemployment Insurance	1,899	1,288	2,352	3,083	3,083	3,083
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	30	42	200	200	200	200
1000-240-6012-00	Textbooks	-	-	250	1,500	1,500	1,500
1000-240-6020-00	Travel and Meetings	3,325	1,557	1,750	750	750	750
1000-240-6050-00	Postage and Shipping	-	12	-	-	-	-
1000-240-6060-00	Membership Dues	100	100	200	200	200	200
1000-240-6190-00	Licenses and renewals	-	200	-	-	-	-
<b>LDC-BUSINESS ADMINISTRATION TOTALS</b>		<b>221,732</b>	<b>258,254</b>	<b>267,960</b>	<b>287,336</b>	<b>287,336</b>	<b>287,336</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-250 LDC - General Education</b>							
PERSONNEL SERVICES							
1000-250-5010-00	Administrative Salaries	5,625	-	-	-	-	-
1000-250-5050-00	Instructional Salaries - Regular	287,846	410,742	442,805	451,557	451,557	451,557
1000-250-5060-00	Instructional Salaries - Adjunct	161,608	201,357	266,395	266,395	266,395	266,395
1000-250-5070-00	Hourly Wages	35,320	42,318	10,500	12,500	12,500	12,500
1000-250-5080-00	Other Payroll Expenses	137	161	124	157	157	157
1000-250-5081-00	Insurance Benefits	49,782	68,496	78,839	81,351	81,351	81,351
1000-250-5082-00	Workers' Comp Insurance	2,106	2,607	3,050	2,473	2,473	2,473
1000-250-5083-00	FICA	36,375	47,013	54,226	55,879	55,879	55,879
1000-250-5084-00	PERS Contributions	64,036	107,498	115,150	127,602	127,602	127,602
1000-250-5085-00	Unemployment Insurance	8,280	7,584	9,215	11,687	11,687	11,687
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	475	181	500	500	500	500
1000-250-6012-00	Textbooks	1,251	806	2,000	2,000	2,000	2,000
1000-250-6020-00	Travel and Meetings	8,449	4,942	6,300	4,400	4,400	4,400
1000-250-6021-00	Professional Development	2,325	-	-	-	-	-
1000-250-6050-00	Postage and Shipping	161	8	100	100	100	100
1000-250-6060-00	Membership Dues	-	-	300	300	300	300
1000-250-6070-00	Publications	83	129	200	200	200	200
1000-250-6170-00	Other Contracted Services	400	-	500	-	-	-
1000-250-6240-00	Non-capital Equipment - Equipment	618	110	3,000	3,000	3,000	3,000
1000-250-6241-00	Non-capital Equipment - Software	-	235	-	-	-	-
1000-250-6260-00	College Functions	17	-	-	-	-	-
1000-250-6302-00	Other Course Expense	7,132	12,496	9,500	12,500	12,500	12,500
1000-250-6360-00	Miscellaneous	27	-	500	500	500	500
<b>LDC-GENERAL EDUCATION TOTALS</b>		<b>672,053</b>	<b>906,683</b>	<b>1,003,204</b>	<b>1,033,101</b>	<b>1,033,101</b>	<b>1,033,101</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-260 LDC - Agriculture/Natural Resources/Forestry</b>							
PERSONNEL SERVICES							
1000-260-5060-00	Instructional Salaries - Adjunct	28,739	9,105	14,352	14,352	14,352	14,352
1000-260-5070-00	Hourly Wages	903	(309)	2,800	2,800	2,800	2,800
1000-260-5080-00	Other Payroll Expenses	10	3	22	22	22	22
1000-260-5082-00	Workers' Comp Insurance	128	36	74	59	59	59
1000-260-5083-00	FICA	2,268	673	1,312	1,312	1,312	1,312
1000-260-5084-00	PERS Contributions	3,340	1,479	1,063	1,191	1,191	1,191
1000-260-5085-00	Unemployment Insurance	694	149	223	275	275	275
MATERIALS AND SERVICES							
1000-260-6010-00	Supplies	-	-	1,500	500	500	500
1000-260-6012-00	Textbooks	33	3	600	600	600	600
1000-260-6020-00	Travel and Meeting	428	-	1,400	1,000	1,000	1,000
1000-260-6170-00	Other Contracted Services	32,900	44,092	45,000	50,000	50,000	50,000
1000-260-6302-00	Other Course Expense	79	802	1,000	1,000	1,000	1,000
<b>LDC-AGRICULTURE/NATURAL RESOURCES/FORESTRY TOTALS</b>		<b>69,522</b>	<b>56,033</b>	<b>69,346</b>	<b>73,111</b>	<b>73,111</b>	<b>73,111</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-270 CTE - Criminal Justice/Public Safety</b>							
PERSONNEL SERVICES							
1000-270-5060-00	Instructional Salaries - Adjunct	38,699	37,833	31,800	22,500	22,500	22,500
1000-270-5070-00	Hourly Wages	6,212	9,858	7,087	7,264	7,264	7,264
1000-270-5080-00	Other Payroll Expenses	14	15	17	17	17	17
1000-270-5082-00	Workers' Comp Insurance	193	197	167	101	101	101
1000-270-5083-00	FICA	3,435	3,648	2,975	2,277	2,277	2,277
1000-270-5084-00	PERS Contributions	2,049	2,356	3,258	3,047	3,047	3,047
1000-270-5085-00	Unemployment Insurance	1,048	764	506	476	476	476
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	-	43	500	1,000	1,000	1,000
1000-270-6012-00	Textbooks	269	1,027	600	600	600	600
1000-270-6020-00	Travel and Meeting	235	412	1,050	500	500	500
1000-270-6050-00	Postage and Shipping	7	24	10	10	10	10
1000-270-6060-00	Membership Dues	300	-	-	-	-	-
1000-270-6170-00	Other Contracted Services	1,450	2,250	-	-	-	-
1000-270-6302-00	Other Course Expense	-	3,915	-	-	-	-
<b>CTE-CRIMINAL JUSTICE/PUBLIC SAFETY TOTALS</b>		<b>53,911</b>	<b>62,342</b>	<b>47,970</b>	<b>37,792</b>	<b>37,792</b>	<b>37,792</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-271 CTE - Healthcare</b>							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	-	-	23,068	23,760	23,760	23,760
1000-271-5060-00	Instructional Salaries - Adjunct	-	-	42,918	52,918	52,918	52,918
1000-271-5070-00	Hourly Wages	-	-	6,967	7,144	7,144	7,144
1000-271-5080-00	Other Payroll Expenses	-	-	31	31	31	31
1000-271-5081-00	Insurance Benefits	-	-	8,132	8,135	8,135	8,135
1000-271-5082-00	Workers' Comp Insurance	-	-	313	284	284	284
1000-271-5083-00	FICA	-	-	5,581	6,413	6,413	6,413
1000-271-5084-00	PERS Contributions	-	-	7,486	16,266	16,266	16,266
1000-271-5085-00	Unemployment Insurance	-	-	949	1,341	1,341	1,341
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	-	-	500	600	600	600
1000-271-6012-00	Textbooks	-	-	500	600	600	600
1000-271-6020-00	Travel and Meeting	-	-	1,680	3,750	3,750	3,750
1000-271-6050-00	Postage and Shipping	-	-	10	10	10	10
1000-271-6170-00	Other Contracted Services	-	-	2,500	3,300	3,300	3,300
1000-271-6302-00	Other Course Expense	-	-	3,000	4,500	4,500	4,500
1000-271-6320-00	Testing	-	-	-	4,525	4,525	4,525
1000-271-6360-00	Miscellaneous	-	-	-	1,100	1,100	1,100
<b>CTE-HEALTHCARE TOTALS</b>		-	-	<b>103,635</b>	<b>134,677</b>	<b>134,677</b>	<b>134,677</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-280 CTE - Manufacturing and Industrial Tech</b>							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	-	25,423	25,926	29,441	29,441	29,441
1000-280-5030-00	Support Staff Salaries	18,807	-	-	-	-	-
1000-280-5050-00	Instructional Salaries - Regular	-	45,462	51,655	53,204	53,204	53,204
1000-280-5060-00	Instructional Salaries - Adjunct	32,729	38,848	47,503	47,503	47,503	47,503
1000-280-5070-00	Hourly Wages	182	1,115	1,500	1,500	1,500	1,500
1000-280-5080-00	Other Payroll Expenses	19	32	34	34	34	34
1000-280-5081-00	Insurance Benefits	54	9,628	18,009	15,118	15,118	15,118
1000-280-5082-00	Workers' Comp Insurance	218	419	544	446	446	446
1000-280-5083-00	FICA	3,955	7,888	9,684	10,071	10,071	10,071
1000-280-5084-00	PERS Contributions	4,657	17,301	19,047	22,516	22,516	22,516
1000-280-5085-00	Unemployment Insurance	1,041	1,387	1,647	2,106	2,106	2,106
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	945	126	100	100	100	100
1000-280-6012-00	Textbooks	606	501	500	500	500	500
1000-280-6020-00	Travel and Meeting	3,261	2,019	2,100	1,500	1,500	1,500
1000-280-6230-00	Rent - Classroom	553	690	1,000	1,000	1,000	1,000
1000-280-6240-00	Non-capital Equipment - Equipment	2,063	2,200	-	-	-	-
1000-280-6241-00	Non-capital Equipment - Software	-	-	-	1,600	1,600	1,600
1000-280-6302-00	Other Course Expense	10,330	11,800	15,000	30,000	30,000	30,000
<b>CTE-MANUFACTURING AND INDUSTRIAL TECH TOTALS</b>		<b>79,420</b>	<b>164,839</b>	<b>194,249</b>	<b>216,639</b>	<b>216,639</b>	<b>216,639</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-290 Instructional Technology</b>							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	20,381	21,407	35,423	37,639	37,639	37,639
1000-290-5030-00	Support Staff Salaries	30,568	24,147	13,805	21,551	21,551	21,551
1000-290-5080-00	Other Payroll Expenses	21	17	22	25	25	25
1000-290-5081-00	Insurance Benefits	13,448	8,334	11,624	14,197	14,197	14,197
1000-290-5082-00	Workers' Comp Insurance	211	178	211	200	200	200
1000-290-5083-00	FICA	3,353	3,411	3,766	4,528	4,528	4,528
1000-290-5084-00	PERS Contributions	8,877	8,227	11,523	14,584	14,584	14,584
1000-290-5085-00	Unemployment Insurance	863	554	640	947	947	947
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	1,090	1,485	3,000	3,000	3,000	3,000
1000-290-6020-00	Travel and Meetings	177	-	140	50	50	50
1000-290-6060-00	Membership Dues	495	495	500	500	500	500
1000-290-6170-00	Other Contracted Services	17,576	39,609	25,560	45,000	45,000	45,000
1000-290-6190-00	Licenses and renewals	7,554	11,113	10,000	23,000	23,000	23,000
1000-290-6200-00	Internet - Technology	8,400	8,400	10,000	13,000	13,000	13,000
1000-290-6240-00	Non-capital Equipment - Equipment	13,782	12,526	43,200	40,000	40,000	40,000
1000-290-6241-00	Non-capital Equipment - Software	249	-	3,500	1,000	1,000	1,000
CAPITAL OUTLAY							
1000-290-7100-00	Capital Outlay - Equipment	2,507	-	-	-	-	-
<b>INSTRUCTIONAL TECHNOLOGY TOTALS</b>		<b>129,552</b>	<b>139,903</b>	<b>172,914</b>	<b>219,221</b>	<b>219,221</b>	<b>219,221</b>

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	218,516	413,367	456,101	467,063	467,063	467,063
LIBRARY	125,087	135,368	228,405	257,398	257,398	257,398
<b>INSTRUCTIONAL SUPPORT TOTALS</b>	<b>343,603</b>	<b>548,735</b>	<b>684,506</b>	<b>724,461</b>	<b>724,461</b>	<b>724,461</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-310 Instructional Support Management</b>							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	95,499	144,570	178,059	225,590	225,590	225,590
1000-310-5030-00	Support Staff Salaries	45,550	109,223	87,176	49,524	49,524	49,524
1000-310-5070-00	Hourly Wages	-	-	17,000	10,000	10,000	10,000
1000-310-5080-00	Other Payroll Expenses	43	81	106	97	97	97
1000-310-5081-00	Insurance Benefits	29,259	56,375	61,811	58,007	58,007	58,007
1000-310-5082-00	Workers' Comp Insurance	558	1,005	1,214	966	966	966
1000-310-5083-00	FICA	10,599	19,114	21,591	21,812	21,812	21,812
1000-310-5084-00	PERS Contributions	23,640	54,372	58,725	66,155	66,155	66,155
1000-310-5085-00	Unemployment Insurance	2,483	2,704	3,669	4,562	4,562	4,562
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	129	895	750	1,200	1,200	1,200
1000-310-6020-00	Travel and Meetings	4,840	5,529	4,200	4,000	4,000	4,000
1000-310-6021-00	Professional Development	-	3,963	10,000	8,000	8,000	8,000
1000-310-6050-00	Postage and Shipping	41	92	150	150	150	150
1000-310-6060-00	Membership Dues	440	421	400	500	500	500
1000-310-6160-00	Accreditation and Assessment	5,435	14,565	10,000	15,000	15,000	15,000
1000-310-6260-00	College Functions	-	337	1,000	1,000	1,000	1,000
1000-310-6360-00	Miscellaneous	-	121	250	500	500	500
<b>INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS</b>		<b>218,516</b>	<b>413,367</b>	<b>456,101</b>	<b>467,063</b>	<b>467,063</b>	<b>467,063</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-320 Library</b>							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	55,517	58,327	61,278	63,116	63,116	63,116
1000-320-5030-00	Support Staff Salaries	-	-	-	13,487	13,487	13,487
1000-320-5070-00	Hourly Wages	8,084	8,282	73,450	66,900	66,900	66,900
1000-320-5080-00	Other Payroll Expenses	31	27	48	49	49	49
1000-320-5081-00	Insurance Benefits	15,152	15,736	16,313	24,428	24,428	24,428
1000-320-5082-00	Workers' Comp Insurance	265	265	560	486	486	486
1000-320-5083-00	FICA	4,326	4,678	9,953	10,978	10,978	10,978
1000-320-5084-00	PERS Contributions	8,866	12,183	26,162	33,193	33,193	33,193
1000-320-5085-00	Unemployment Insurance	1,180	768	1,691	2,296	2,296	2,296
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	1,614	2,281	2,000	2,000	2,000	2,000
1000-320-6020-00	Travel and Meetings	1,958	333	700	1,000	1,000	1,000
1000-320-6050-00	Postage and Shipping	95	48	100	100	100	100
1000-320-6060-00	Membership Dues	304	211	500	250	250	250
1000-320-6071-00	Library Materials	5,041	19,884	27,650	30,415	30,415	30,415
1000-320-6072-00	Media Materials	14,340	-	-	-	-	-
1000-320-6170-00	Other Contracted Services	7,219	8,023	7,000	7,700	7,700	7,700
1000-320-6240-00	Non-capital Equipment - Equipment	-	3,610	-	-	-	-
1000-320-6321-00	Testing - GED	1,000	7	-	1,000	1,000	1,000
1000-320-6322-00	Testing - Placement	-	705	1,000	-	-	-
1000-320-6360-00	Miscellaneous	95	-	-	-	-	-
<b>LIBRARY TOTALS</b>		<b>125,087</b>	<b>135,368</b>	<b>228,405</b>	<b>257,398</b>	<b>257,398</b>	<b>257,398</b>

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND: STUDENT SERVICES SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	81,654	86,418	93,357	100,899	100,899	100,899
FINANCIAL AID	158,132	162,586	171,896	176,497	176,497	176,497
ENROLLMENT SERVICES	72,512	80,916	81,545	86,670	86,670	86,670
ACADEMIC ADVISING	160,517	157,142	262,049	265,107	265,107	265,107
<b>STUDENT SERVICES TOTALS</b>	<b>472,815</b>	<b>487,062</b>	<b>608,847</b>	<b>629,173</b>	<b>629,173</b>	<b>629,173</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-410 Management of Student Services</b>							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	52,671	55,831	58,656	63,436	63,436	63,436
1000-410-5080-00	Other Payroll Expenses	17	15	16	16	16	16
1000-410-5081-00	Insurance Benefits	11,594	11,850	12,276	12,291	12,291	12,291
1000-410-5082-00	Workers' Comp Insurance	216	214	252	215	215	215
1000-410-5083-00	FICA	3,949	4,137	4,487	4,853	4,853	4,853
1000-410-5084-00	PERS Contributions	8,240	11,524	12,107	14,673	14,673	14,673
1000-410-5085-00	Unemployment Insurance	703	433	763	1,015	1,015	1,015
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	117	90	200	200	200	200
1000-410-6020-00	Travel and Meetings	1,392	416	1,400	1,000	1,000	1,000
1000-410-6060-00	Membership Dues	150	150	200	200	200	200
1000-410-6270-00	Graduation	2,605	1,758	3,000	3,000	3,000	3,000
<b>MANAGEMENT OF STUDENT SERVICES TOTALS</b>		<b>81,654</b>	<b>86,418</b>	<b>93,357</b>	<b>100,899</b>	<b>100,899</b>	<b>100,899</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-420 Financial Aid</b>							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	17,557	18,610	19,552	21,145	21,145	21,145
1000-420-5030-00	Support Staff Salaries	75,532	79,354	83,369	84,662	84,662	84,662
1000-420-5080-00	Other Payroll Expenses	48	42	49	49	49	49
1000-420-5081-00	Insurance Benefits	34,790	31,132	30,179	30,387	30,387	30,387
1000-420-5082-00	Workers' Comp Insurance	375	378	442	358	358	358
1000-420-5083-00	FICA	6,891	7,137	7,873	8,094	8,094	8,094
1000-420-5084-00	PERS Contributions	16,949	22,554	23,695	25,960	25,960	25,960
1000-420-5085-00	Unemployment Insurance	1,970	1,432	1,337	1,692	1,692	1,692
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	143	155	400	400	400	400
1000-420-6020-00	Travel and Meetings	1,397	492	1,750	1,000	1,000	1,000
1000-420-6050-00	Postage and Shipping	180	-	-	-	-	-
1000-420-6060-00	Membership Dues	996	920	1,100	1,100	1,100	1,100
1000-420-6080-00	Advertising	-	-	150	150	150	150
1000-420-6170-00	Other Contracted Services	1,304	380	2,000	1,500	1,500	1,500
<b>FINANCIAL AID TOTALS</b>		<b>158,132</b>	<b>162,586</b>	<b>171,896</b>	<b>176,497</b>	<b>176,497</b>	<b>176,497</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-430 Enrollment Services</b>							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	-	-	46,614	49,896	49,896	49,896
1000-430-5030-00	Support Staff Salaries	41,897	47,258	-	-	-	-
1000-430-5080-00	Other Payroll Expenses	19	20	22	22	22	22
1000-430-5081-00	Insurance Benefits	15,466	17,132	16,266	16,277	16,277	16,277
1000-430-5082-00	Workers' Comp Insurance	162	184	200	169	169	169
1000-430-5083-00	FICA	2,506	3,049	3,566	3,817	3,817	3,817
1000-430-5084-00	PERS Contributions	6,556	9,754	9,621	11,541	11,541	11,541
1000-430-5085-00	Unemployment Insurance	780	668	606	798	798	798
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	696	171	500	500	500	500
1000-430-6020-00	Travel and Meetings	1,616	394	1,050	750	750	750
1000-430-6050-00	Postage and Shipping	1,295	1,254	1,500	1,300	1,300	1,300
1000-430-6060-00	Membership Dues	587	100	600	600	600	600
1000-430-6170-00	Other Contracted Services	932	932	1,000	1,000	1,000	1,000
<b>ENROLLMENT SERVICES TOTALS</b>		<b>72,512</b>	<b>80,916</b>	<b>81,545</b>	<b>86,670</b>	<b>86,670</b>	<b>86,670</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-440 Academic Advising</b>							
PERSONNEL SERVICES							
1000-440-5030-00	Support Staff Salaries	83,756	95,674	145,333	149,694	149,694	149,694
1000-440-5070-00	Hourly Wages	-	154	-	-	-	-
1000-440-5080-00	Other Payroll Expenses	40	39	77	77	77	77
1000-440-5081-00	Insurance Benefits	17,811	23,059	50,461	44,459	44,459	44,459
1000-440-5082-00	Workers' Comp Insurance	343	370	625	507	507	507
1000-440-5083-00	FICA	6,398	7,258	11,117	11,451	11,451	11,451
1000-440-5084-00	PERS Contributions	14,126	15,054	29,996	34,623	34,623	34,623
1000-440-5085-00	Unemployment Insurance	1,781	1,382	1,890	2,396	2,396	2,396
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	347	256	500	500	500	500
1000-440-6020-00	Travel and Meetings	606	996	1,750	1,000	1,000	1,000
1000-440-6050-00	Postage and Shipping	2	-	-	-	-	-
1000-440-6060-00	Membership Dues	115	20	300	400	400	400
1000-440-6310-00	Student Life	168	85	5,000	5,000	5,000	5,000
1000-440-6311-00	Student Support Services - ADA	35,024	12,795	15,000	15,000	15,000	15,000
<b>ACADEMIC ADVISING TOTALS</b>		<b>160,517</b>	<b>157,142</b>	<b>262,049</b>	<b>265,107</b>	<b>265,107</b>	<b>265,107</b>

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>GENERAL FUND: COLLEGE SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	366,281	328,945	419,137	431,858	431,858	431,858
MARKETING AND PUBLIC RELATIONS	99,294	155,446	229,515	206,237	206,237	206,237
BUSINESS OFFICE	413,231	419,151	478,592	561,506	561,506	561,506
COMPUTER SERVICES	252,188	258,115	338,462	328,895	328,895	328,895
INSTITUTIONAL RESEARCH	74,946	83,492	96,700	109,250	109,250	109,250
COLLEGE DEVELOPMENT	105,531	105,756	146,888	159,428	159,428	159,428
HUMAN RESOURCES	70,235	106,248	154,551	158,710	158,710	158,710
EQUITY AND INCLUSION	-	2,289	10,000	48,093	48,093	48,093
GRANT WRITING	-	29,256	30,450	70,000	70,000	70,000
<b>COLLEGE SUPPORT TOTALS</b>	<b>1,381,706</b>	<b>1,488,698</b>	<b>1,904,295</b>	<b>2,073,977</b>	<b>2,073,977</b>	<b>2,073,977</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-510 Presidents Office and Governing Board</b>							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	164,216	163,000	216,212	223,805	223,805	223,805
1000-510-5030-00	Support Staff Salaries	37,298	39,486	-	-	-	-
1000-510-5080-00	Other Payroll Expenses	47	38	44	44	44	44
1000-510-5081-00	Insurance Benefits	23,339	15,592	32,924	26,733	26,733	26,733
1000-510-5082-00	Workers' Comp Insurance	846	807	929	758	758	758
1000-510-5083-00	FICA	13,933	13,987	16,540	17,121	17,121	17,121
1000-510-5084-00	PERS Contributions	29,609	35,763	44,627	51,766	51,766	51,766
1000-510-5085-00	Unemployment Insurance	1,922	1,246	2,811	3,581	3,581	3,581
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	89	403	500	500	500	500
1000-510-6020-00	Travel and Meetings	7,345	5,254	7,000	5,000	5,000	5,000
1000-510-6050-00	Postage and Shipping	19	45	50	50	50	50
1000-510-6060-00	Membership Dues	56,246	38,365	67,000	67,000	67,000	67,000
1000-510-6070-00	Publications	81	132	500	500	500	500
1000-510-6170-00	Other Contracted Services	13,925	20	5,000	15,000	15,000	15,000
1000-510-6240-00	Non-capital Equipment - Equipment	-	1,520	1,000	1,000	1,000	1,000
1000-510-6260-00	College Functions	406	58	1,000	1,000	1,000	1,000
1000-510-6280-00	Governing Board	1,674	1,982	3,000	3,000	3,000	3,000
1000-510-6290-00	Elections	5,715	-	5,000	-	-	-
1000-510-6360-00	Miscellaneous	9,571	11,247	15,000	15,000	15,000	15,000
<b>PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS</b>		<b>366,281</b>	<b>328,945</b>	<b>419,137</b>	<b>431,858</b>	<b>431,858</b>	<b>431,858</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-520 Marketing and Public Relations</b>							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	25,797	36,137	37,965	39,104	39,104	39,104
1000-520-5030-00	Support Staff Salaries	9,129	28,500	40,627	32,141	32,141	32,141
1000-520-5070-00	Hourly Wages	-	472	-	-	-	-
1000-520-5080-00	Other Payroll Expenses	13	22	33	27	27	27
1000-520-5081-00	Insurance Benefits	6,907	8,003	24,427	20,375	20,375	20,375
1000-520-5082-00	Workers' Comp Insurance	142	254	338	241	241	241
1000-520-5083-00	FICA	2,641	4,947	6,012	5,450	5,450	5,450
1000-520-5084-00	PERS Contributions	4,732	9,512	16,221	16,479	16,479	16,479
1000-520-5085-00	Unemployment Insurance	650	852	1,022	1,140	1,140	1,140
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	757	344	500	500	500	500
1000-520-6020-00	Travel and Meetings	111	1,878	2,450	1,450	1,450	1,450
1000-520-6050-00	Postage and Shipping	50	-	50	50	50	50
1000-520-6060-00	Membership Dues	250	681	700	550	550	550
1000-520-6082-00	Radio Advertising	2,910	2,860	3,000	5,310	5,310	5,310
1000-520-6083-00	Newspaper Advertising	9,777	11,481	13,400	13,050	13,050	13,050
1000-520-6084-00	Digital Advertising	3,131	1,447	2,520	1,700	1,700	1,700
1000-520-6085-00	Marketing - Promotions	-	-	5,000	7,500	7,500	7,500
1000-520-6086-00	Marketing - Other	5,887	10,784	4,500	19,220	19,220	19,220
1000-520-6100-00	Student Recruiting Publications	1,043	9,741	5,000	4,100	4,100	4,100
1000-520-6130-00	Schedule Production	22,767	22,521	26,750	28,150	28,150	28,150
1000-520-6170-00	Other Contracted Services	2,600	3,264	10,000	4,500	4,500	4,500
1000-520-6171-00	Web - Other Contracted Services	-	-	25,000	1,200	1,200	1,200
1000-520-6240-00	Non-capital Equipment - Equipment	-	459	-	-	-	-
1000-520-6275-00	County Fair	-	1,287	4,000	4,000	4,000	4,000
<b>MARKETING AND PUBLIC RELATIONS TOTALS</b>		<b>99,294</b>	<b>155,446</b>	<b>229,515</b>	<b>206,237</b>	<b>206,237</b>	<b>206,237</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-530 Business Office</b>							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	94,246	99,015	106,045	150,837	150,837	150,837
1000-530-5030-00	Support Staff Salaries	116,864	112,452	136,965	136,808	136,808	136,808
1000-530-5070-00	Hourly Wages	3,950	3,714	3,788	-	-	-
1000-530-5080-00	Other Payroll Expenses	78	69	88	110	110	110
1000-530-5081-00	Insurance Benefits	51,392	46,447	52,376	69,074	69,074	69,074
1000-530-5082-00	Workers' Comp Insurance	848	843	1,005	973	973	973
1000-530-5083-00	FICA	16,001	15,963	17,902	22,005	22,005	22,005
1000-530-5084-00	PERS Contributions	41,991	48,239	54,451	70,445	70,445	70,445
1000-530-5085-00	Unemployment Insurance	3,513	2,302	3,041	4,604	4,604	4,604
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	2,106	1,973	2,250	2,250	2,250	2,250
1000-530-6020-00	Travel and Meetings	1,113	-	525	750	750	750
1000-530-6040-00	Banking	9,400	10,206	11,000	10,250	10,250	10,250
1000-530-6050-00	Postage and Shipping	2,121	2,352	2,500	2,500	2,500	2,500
1000-530-6060-00	Membership Dues	1,322	1,354	1,390	1,500	1,500	1,500
1000-530-6080-00	Advertising	725	873	900	900	900	900
1000-530-6150-00	Audit Fees	38,943	42,250	43,500	46,000	46,000	46,000
1000-530-6170-00	Other Contracted Services	-	2,700	3,600	3,600	3,600	3,600
1000-530-6180-00	Insurance	25,823	26,881	35,666	36,800	36,800	36,800
1000-530-6275-00	County Fair	1,195	-	-	-	-	-
1000-530-6340-00	Bad Debts	1,504	1,490	1,500	2,000	2,000	2,000
1000-530-6350-00	Over and Short	(2)	(2)	-	-	-	-
1000-530-6360-00	Miscellaneous	98	30	100	100	100	100
<b>BUSINESS OFFICE TOTALS</b>		<b>413,231</b>	<b>419,151</b>	<b>478,592</b>	<b>561,506</b>	<b>561,506</b>	<b>561,506</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-540 Computer Services</b>							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	47,556	49,950	82,654	87,822	87,822	87,822
1000-540-5030-00	Support Staff Salaries	13,100	10,349	5,917	-	-	-
1000-540-5080-00	Other Payroll Expenses	22	19	33	30	30	30
1000-540-5081-00	Insurance Benefits	10,727	8,737	16,288	14,144	14,144	14,144
1000-540-5082-00	Workers' Comp Insurance	252	233	381	297	297	297
1000-540-5083-00	FICA	4,359	4,532	6,776	6,719	6,719	6,719
1000-540-5084-00	PERS Contributions	12,416	14,425	21,461	22,397	22,397	22,397
1000-540-5085-00	Unemployment Insurance	933	563	1,152	1,405	1,405	1,405
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	1,870	4,276	5,000	5,000	5,000	5,000
1000-540-6020-00	Travel and Meetings	1,667	28	1,400	400	400	400
1000-540-6050-00	Postage and Shipping	-	40	100	50	50	50
1000-540-6060-00	Membership Dues	300	300	300	325	325	325
1000-540-6170-00	Other Contracted Services	97,082	110,151	115,000	125,306	125,306	125,306
1000-540-6190-00	Licenses and renewals	12,016	18,026	30,000	20,000	20,000	20,000
1000-540-6200-00	Internet - Technology	4,261	4,260	5,000	5,000	5,000	5,000
1000-540-6210-00	Repair - Equipment	365	536	-	-	-	-
1000-540-6240-00	Non-capital Equipment - Equipment	8,022	31,690	17,000	20,000	20,000	20,000
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	37,240	-	30,000	20,000	20,000	20,000
<b>COMPUTER SERVICES TOTALS</b>		<b>252,188</b>	<b>258,115</b>	<b>338,462</b>	<b>328,895</b>	<b>328,895</b>	<b>328,895</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-550 Institutional Research</b>							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	47,652	52,448	60,111	65,010	65,010	65,010
1000-550-5080-00	Other Payroll Expenses	19	18	22	22	22	22
1000-550-5081-00	Insurance Benefits	13,576	14,530	16,309	16,325	16,325	16,325
1000-550-5082-00	Workers' Comp Insurance	192	200	259	220	220	220
1000-550-5083-00	FICA	3,477	3,783	4,598	4,973	4,973	4,973
1000-550-5084-00	PERS Contributions	7,486	10,825	12,407	15,037	15,037	15,037
1000-550-5085-00	Unemployment Insurance	755	628	781	1,040	1,040	1,040
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	138	242	150	150	150	150
1000-550-6020-00	Travel and Meetings	1,280	512	1,190	600	600	600
1000-550-6050-00	Postage and Shipping	-	-	5	5	5	5
1000-550-6060-00	Membership Dues	65	-	65	65	65	65
1000-550-6170-00	Other Contracted Services	306	306	408	5,408	5,408	5,408
1000-550-6241-00	Non-capital Equipment - Software	-	-	395	395	395	395
<b>INSTITUTIONAL RESEARCH TOTALS</b>		<b>74,946</b>	<b>83,492</b>	<b>96,700</b>	<b>109,250</b>	<b>109,250</b>	<b>109,250</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-560 College Development</b>							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	34,396	54,174	89,817	92,512	92,512	92,512
1000-560-5030-00	Support Staff Salaries	28,204	10,881	-	-	-	-
1000-560-5070-00	Hourly Wages	111	-	-	-	-	-
1000-560-5080-00	Other Payroll Expenses	27	23	33	33	33	33
1000-560-5081-00	Insurance Benefits	16,313	14,869	18,049	18,256	18,256	18,256
1000-560-5082-00	Workers' Comp Insurance	259	261	177	146	146	146
1000-560-5083-00	FICA	4,749	4,944	6,871	7,077	7,077	7,077
1000-560-5084-00	PERS Contributions	5,512	8,956	18,538	21,398	21,398	21,398
1000-560-5085-00	Unemployment Insurance	1,131	777	1,168	1,481	1,481	1,481
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	420	125	500	500	500	500
1000-560-6020-00	Travel and Meetings	676	1,319	3,010	2,500	2,500	2,500
1000-560-6050-00	Postage and Shipping	935	928	1,000	1,300	1,300	1,300
1000-560-6060-00	Membership Dues	31	-	125	350	350	350
1000-560-6085-00	Scholarship Promotions	-	-	-	2,775	2,775	2,775
1000-560-6087-00	Promotional Materials	4,598	4,849	5,000	5,000	5,000	5,000
1000-560-6150-00	Audit Fees	3,000	-	-	-	-	-
1000-560-6170-00	Other Contracted Services	3,250	1,625	500	500	500	500
1000-560-6180-00	Insurance	1,869	1,975	2,000	2,000	2,000	2,000
1000-560-6313-00	Alumni Association	-	-	-	3,500	3,500	3,500
1000-560-6360-00	Miscellaneous	50	50	100	100	100	100
<b>COLLEGE DEVELOPMENT TOTALS</b>		<b>105,531</b>	<b>105,756</b>	<b>146,888</b>	<b>159,428</b>	<b>159,428</b>	<b>159,428</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-570 Human Resources</b>							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	32,029	33,641	35,154	38,019	38,019	38,019
1000-570-5030-00	Support Staff Salaries	-	14,817	41,846	43,102	43,102	43,102
1000-570-5080-00	Other Payroll Expenses	11	15	33	33	33	33
1000-570-5081-00	Insurance Benefits	7,539	12,223	18,008	18,220	18,220	18,220
1000-570-5082-00	Workers' Comp Insurance	134	189	331	275	275	275
1000-570-5083-00	FICA	2,415	3,696	5,890	6,205	6,205	6,205
1000-570-5084-00	PERS Contributions	5,011	10,002	15,893	18,763	18,763	18,763
1000-570-5085-00	Unemployment Insurance	478	484	1,001	1,298	1,298	1,298
1000-570-5089-00	Tuition Waivers	7,275	6,200	15,000	10,000	10,000	10,000
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	33	37	50	250	250	250
1000-570-6020-00	Travel and Meetings	135	141	350	350	350	350
1000-570-6021-00	Professional Development	3,000	795	15,000	15,000	15,000	15,000
1000-570-6050-00	Postage and Shipping	13	22	20	20	20	20
1000-570-6060-00	Membership Dues	551	533	650	850	850	850
1000-570-6080-00	Advertising	4,053	7,095	3,000	3,000	3,000	3,000
1000-570-6155-00	Legal Fees	1,998	2,775	500	1,500	1,500	1,500
1000-570-6170-00	Other Contracted Services	2,628	9,283	825	825	825	825
1000-570-6360-00	Miscellaneous	2,932	4,300	1,000	1,000	1,000	1,000
<b>HUMAN RESOURCES TOTALS</b>		<b>70,235</b>	<b>106,248</b>	<b>154,551</b>	<b>158,710</b>	<b>158,710</b>	<b>158,710</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-580 Equity and Inclusion</b>							
PERSONNEL SERVICES							
1000-580-5010-00	Administrative Salaries	-	-	-	25,926	25,926	25,926
1000-580-5080-00	Other Payroll Expenses	-	-	-	11	11	11
1000-580-5081-00	Insurance Benefits	-	-	-	8,148	8,148	8,148
1000-580-5082-00	Workers' Comp Insurance	-	-	-	88	88	88
1000-580-5083-00	FICA	-	-	-	1,983	1,983	1,983
1000-580-5084-00	PERS Contributions	-	-	-	5,997	5,997	5,997
1000-580-5085-00	Unemployment Insurance	-	-	-	415	415	415
MATERIALS AND SERVICES							
1000-580-6010-00	Supplies	-	344	-	1,500	1,500	1,500
1000-580-6020-00	Travel and Meeting	-	97	700	1,000	1,000	1,000
1000-580-6050-00	Postage and Shipping	-	11	-	25	25	25
1000-580-6170-00	Other Contracted Services	-	1,837	9,300	3,000	3,000	3,000
<b>EQUITY AND INCLUSION TOTALS</b>		<b>-</b>	<b>2,289</b>	<b>10,000</b>	<b>48,093</b>	<b>48,093</b>	<b>48,093</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-590 Grant Writing</b>							
PERSONNEL SERVICES							
1000-590-5030-00	Support Staff Salaries	-	17,800	-	-	-	-
1000-590-5080-00	Other Payroll Expenses	-	7	-	-	-	-
1000-590-5081-00	Insurance Benefits	-	6,592	-	-	-	-
1000-590-5082-00	Workers' Comp Insurance	-	68	-	-	-	-
1000-590-5083-00	FICA	-	1,321	-	-	-	-
1000-590-5084-00	PERS Contributions	-	3,116	-	-	-	-
1000-590-5085-00	Unemployment Insurance	-	313	-	-	-	-
MATERIALS AND SERVICES							
1000-590-6010-00	Supplies	-	39	50	-	-	-
1000-590-6020-00	Travel and Meeting	-	-	350	-	-	-
1000-590-6050-00	Postage and Shipping	-	-	50	-	-	-
1000-590-6170-00	Other Contracted Services	-	-	30,000	70,000	70,000	70,000
<b>GRANT WRITING TOTALS</b>		<b>-</b>	<b>29,256</b>	<b>30,450</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-600 Plant Operation and Maintenance</b>							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	32,029	33,641	35,154	38,019	38,019	38,019
1000-600-5030-00	Support Staff Salaries	61,450	67,395	72,155	74,227	74,227	74,227
1000-600-5070-00	Hourly Wages	3,552	2,944	5,904	-	-	-
1000-600-5080-00	Other Payroll Expenses	46	40	48	44	44	44
1000-600-5081-00	Insurance Benefits	12,525	15,802	16,480	16,496	16,496	16,496
1000-600-5082-00	Workers' Comp Insurance	3,072	3,152	3,665	3,200	3,200	3,200
1000-600-5083-00	FICA	7,388	7,944	8,661	8,586	8,586	8,586
1000-600-5084-00	PERS Contributions	13,669	21,461	23,368	25,963	25,963	25,963
1000-600-5085-00	Unemployment Insurance	1,819	1,329	1,472	1,795	1,795	1,795
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	13,620	11,810	20,000	18,000	18,000	18,000
1000-600-6010-04	Supplies - South County	38	226	-	200	200	200
1000-600-6010-06	Supplies - Equipment Maintenance	1,351	-	3,000	3,000	3,000	3,000
1000-600-6020-00	Travel and Meetings	1,144	1,392	1,050	750	750	750
1000-600-6030-00	Telephone	13,801	12,516	15,000	15,000	15,000	15,000
1000-600-6050-00	Postage and Shipping	24	193	-	-	-	-
1000-600-6060-00	Membership Dues	35	35	-	-	-	-
1000-600-6080-00	Advertising	359	-	-	-	-	-
1000-600-6155-00	Legal Fees	-	8,725	5,000	2,500	2,500	2,500
1000-600-6170-00	Other Contracted Services	45,507	54,083	55,000	54,000	54,000	54,000
1000-600-6170-04	Other Contracted Services	328	334	300	300	300	300
1000-600-6170-07	Other Contracted Svcs - Annual Testing	84	1,742	2,100	2,300	2,300	2,300
1000-600-6180-00	Insurance	13,505	14,010	15,000	16,500	16,500	16,500
1000-600-6190-00	Licenses and renewals	197	-	-	-	-	-
1000-600-6210-00	Repair - Equipment	1,200	12,741	4,000	4,000	4,000	4,000
1000-600-6210-05	Repair - Equipment - HVAC	1,820	12,503	15,000	15,000	15,000	15,000
1000-600-6211-00	Repair - Other	33	962	2,500	2,500	2,500	2,500
1000-600-6212-00	Equipment Maintenance Contract	7,178	4,813	9,000	6,000	6,000	6,000
1000-600-6213-00	Vehicle Maintenance	90	323	1,100	1,300	1,300	1,300
1000-600-6215-00	Grounds Maintenance	5,825	5,445	6,250	6,500	6,500	6,500
1000-600-6220-00	Utilities	37,470	30,869	44,500	44,500	44,500	44,500
1000-600-6220-04	Utilities - South Center	1,283	1,359	2,500	1,800	1,800	1,800
1000-600-6225-00	Gasoline	357	184	400	700	700	700
1000-600-6232-00	Rent - Equipment/Film	10,993	11,469	15,000	15,000	15,000	15,000
1000-600-6240-00	Non-capital Equipment - Equipment	875	4,506	-	-	-	-
1000-600-6242-00	Non-capital Equipment - Building Imp	255	-	-	-	-	-
CAPITAL OUTLAY							
1000-600-7130-00	Capital Outlay - Building Improvements	-	10,805	-	-	-	-
<b>PLANT OPERATION AND MAINTENANCE TOTALS</b>		<b>292,922</b>	<b>354,753</b>	<b>383,607</b>	<b>378,180</b>	<b>378,180</b>	<b>378,180</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>1000-800 Other Financing Uses</b>							
1000-800-8520-00	Transfer Out to Special Fund	-	13,462	-	-	-	-
1000-800-8540-00	Transfer Out to Debt Service Fund	154,664	144,238	169,084	158,393	158,393	158,393
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	2,088	2,104	1,713	1,607	1,607	1,607
1000-800-8570-00	Transfer Out to Agency Fund	5,395	5,506	8,000	8,000	8,000	8,000
1000-800-8580-00	Transfer Out to Financial Aid Fund	130,050	210,210	130,000	130,000	130,000	130,000
<b>OTHER FINANCING USES TOTAL</b>		<b>292,197</b>	<b>375,520</b>	<b>308,797</b>	<b>298,000</b>	<b>298,000</b>	<b>298,000</b>
<b>1000-850 Contingency</b>							
1000-850-9000-00	Contingency	-	-	107,285	127,191	127,191	127,191
<b>CONTINGENCY TOTALS</b>		<b>-</b>	<b>-</b>	<b>107,285</b>	<b>127,191</b>	<b>127,191</b>	<b>127,191</b>
1000-860-3100-00	Unappropriated Ending Fund Balance	1,626,567	1,840,988	1,200,000	1,200,000	1,200,000	1,200,000
<b>TOTAL REQUIREMENTS</b>		<b>5,813,550</b>	<b>6,874,442</b>	<b>7,318,082</b>	<b>7,686,740</b>	<b>7,686,740</b>	<b>7,686,740</b>





# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**SPECIAL FUND**

## ACTIVE FUNDS

2010 Nursing Program Agreement .....	63
2030 Tillamook Works .....	64
2250 Career Pathways Grant .....	65
2260 Manufacturing and Industrial Technology .....	66
2300 Small Business Development - Federal.....	67
2310 Small Business Development - State.....	68
2320 Small Business Development Program Income.....	69
2330 SBDC – Rural Outreach Grant.....	70
2350 Economic Development Council .....	71
2400 TEC Perkins Grant.....	72
2480 Food Pantry .....	73
2540 ASPIRE Program .....	74
2560 Student Success Grant.....	75
2580 STEP Grant.....	76
2590 Pathways to Opportunity.....	77
2595 NOW Grant .....	78
2610 Guided Pathways Implementation .....	79
2890 Partners for Rural Innovation .....	80
2900 Capital Depreciation and Maintenance .....	81
2910 Timber Tax Reserve .....	82
2920 PRI Capital Maintenance Fund .....	83
2950 Strategic Initiative Fund .....	84

## INACTIVE FUNDS

2020 Reser MIT Expansion Grant.....	85
2150 Dollar General Literacy Grant .....	86
2160 United Way Literacy Grant .....	87
2200 Title III Grant .....	88
2331 SBDC CARES Act.....	89
2370 Visit Tillamook Coast.....	90
2490 ESD STEM HUB Grant .....	91
2530 Connect2Complete Grant .....	92
2581 STEP 100% Grant.....	93
2701 CARES Act – Section 1 .....	94
2702 CARES Act – Section 2.....	95
2703 CARES Act – Section 3.....	96
2704 GEER Institutional.....	97
2771 Start Strong Grant .....	98

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>SPECIAL FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	4,506,483	5,421,940	6,095,084	6,244,908	6,244,908	6,244,908
FEDERAL SOURCES	264,319	186,825	793,475	99,000	99,000	99,000
STATE SOURCES	319,445	194,117	275,655	231,707	231,707	231,707
LOCAL SOURCES	778,393	972,102	958,244	1,101,774	1,101,774	1,101,774
TUITION AND FEES	17,365	26,400	40,150	40,150	40,150	40,150
OTHER SOURCES	148,004	192,130	206,250	113,150	113,150	113,150
OTHER FINANCING SOURCES	46,500	63,462	60,791	53,291	53,291	53,291
<b>TOTAL RESOURCES</b>	<b>6,080,509</b>	<b>7,056,976</b>	<b>8,429,649</b>	<b>7,883,980</b>	<b>7,883,980</b>	<b>7,883,980</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	12,600	135,376	455,596	82,595	82,595	82,595
INSTRUCTIONAL SUPPORT	332,852	329,792	584,092	558,560	558,560	558,560
STUDENT SERVICES	83,203	98,277	203,750	104,723	104,723	104,723
COLLEGE SUPPORT	124,569	124,560	-	-	-	-
PLANT OPERATION AND MAINTENANCE	29,674	43,585	263,900	48,800	48,800	48,800
FINANCIAL AID	34,794	37,379	69,988	61,150	61,150	61,150
OTHER FINANCING USES	40,877	176,465	751,181	573,564	573,564	573,564
CONTINGENCY	-	-	261,000	531,000	531,000	531,000
<b>SUBTOTALS</b>	<b>658,569</b>	<b>945,434</b>	<b>2,589,507</b>	<b>1,960,392</b>	<b>1,960,392</b>	<b>1,960,392</b>
RESERVES	-	-	5,737,935	5,836,857	5,836,857	5,836,857
UNAPPROPRIATED ENDING FUND BALANCE	5,421,940	6,111,542	102,207	86,731	86,731	86,731
<b>TOTAL REQUIREMENTS</b>	<b>6,080,509</b>	<b>7,056,976</b>	<b>8,429,649</b>	<b>7,883,980</b>	<b>7,883,980</b>	<b>7,883,980</b>

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ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2010 Nursing Program Agreement</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	-	40,000	50,000	49,000	49,000	49,000
<u>OTHER FINANCING SOURCES</u>							
2010-190-4910-00	Transfer In From General Fund	-	13,462	-	-	-	-
<b>TOTAL RESOURCES</b>		-	<b>53,462</b>	<b>50,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<b>MATERIALS AND SERVICES</b>							
2010-200-6170-00	Other Contracted Services	-	53,462	50,000	49,000	49,000	49,000
<b>TOTAL REQUIREMENTS</b>		-	<b>53,462</b>	<b>50,000</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2030 Tillamook Works</b>							
<i>RESOURCES</i>							
2030-020-3100-00	Beginning Fund Balance	-	-	5,000	5,000	5,000	5,000
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local	-	25,000	75,342	72,113	72,113	72,113
	<b>TOTAL RESOURCES</b>	-	<b>25,000</b>	<b>80,342</b>	<b>77,113</b>	<b>77,113</b>	<b>77,113</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries	-	-	43,487	44,792	44,792	44,792
2030-300-5030-00	Support Staff Salaries	-	7,106	-	-	-	-
2030-300-5080-00	Other Payroll Expenses	-	4	22	22	22	22
2030-300-5081-00	Insurance Benefits	-	715	16,256	10,045	10,045	10,045
2030-300-5082-00	Workers' Comp Insurance	-	29	187	152	152	152
2030-300-5083-00	FICA	-	544	3,327	3,427	3,427	3,427
2030-300-5084-00	PERS Contributions	-	1,467	8,976	10,360	10,360	10,360
2030-300-5085-00	Unemployment Insurance	-	92	565	717	717	717
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	-	20	2,500	2,500	2,500	2,500
2030-300-6080-00	Advertising	-	-	2,500	2,500	2,500	2,500
<u>OTHER FINANCING USES</u>							
2030-800-8510-00	Transfer Out to General Fund	-	412	2,522	2,598	2,598	2,598
	<b>SUBTOTALS</b>	-	<b>10,389</b>	<b>80,342</b>	<b>77,113</b>	<b>77,113</b>	<b>77,113</b>
	Unappropriated Ending Fund Balance	-	14,611	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>25,000</b>	<b>80,342</b>	<b>77,113</b>	<b>77,113</b>	<b>77,113</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2250 Career Pathways</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2250-040-4220-00	Pathways Grant	27,241	22,885	37,407	29,707	29,707	29,707
	<b>TOTAL RESOURCES</b>	<b>27,241</b>	<b>22,885</b>	<b>37,407</b>	<b>29,707</b>	<b>29,707</b>	<b>29,707</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2250-300-5010-00	Administrative Salaries	-	14,228	21,868	16,022	16,022	16,022
2250-300-5030-00	Support Staff Salaries	14,890	-	-	-	-	-
2250-300-5070-00	Hourly Wages	-	-	-	-	-	-
2250-300-5080-00	Other Payroll Expenses	6	5	8	7	7	7
2250-300-5081-00	Insurance Benefits	5,171	2,846	4,483	3,022	3,022	3,022
2250-300-5082-00	Workers' Comp Insurance	57	57	51	54	54	54
2250-300-5083-00	FICA	1,123	1,066	1,640	1,226	1,226	1,226
2250-300-5084-00	PERS Contributions	3,261	2,643	4,514	3,706	3,706	3,706
2250-300-5085-00	Unemployment Insurance	317	205	278	256	256	256
<u>MATERIALS AND SERVICES</u>							
2250-300-6010-00	Supplies	-	3	500	500	500	500
2250-300-6020-00	Travel and Meetings	87	-	1,016	2,570	2,570	2,570
2250-300-6212-00	Equipment Maintenance Contract	4	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2250-800-8510-00	Transfer Out to General Fund	1,028	742	1,268	929	929	929
2250-800-8591-00	Administrative Overhead Transfer	1,297	1,090	1,781	1,415	1,415	1,415
	<b>TOTAL REQUIREMENTS</b>	<b>27,241</b>	<b>22,885</b>	<b>37,407</b>	<b>29,707</b>	<b>29,707</b>	<b>29,707</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2260 Manufacturing and Industrial Technology</b>							
<u>RESOURCES</u>							
2260-020-3100-00	Beginning Fund Balance	36,976	12,944	32,306	15,198	15,198	15,198
<u>LOCAL SOURCES</u>							
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	4,500	-	-	-	-
<u>OTHER SOURCES</u>							
2260-150-4740-00	Other Fund Source	-	13,190	25,000	-	-	-
<b>TOTAL RESOURCES</b>		<b>67,976</b>	<b>55,634</b>	<b>82,306</b>	<b>40,198</b>	<b>40,198</b>	<b>40,198</b>
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2260-200-5060-00	Instructional Salaries - Adjunct	7,146	3,001	6,500	4,800	4,800	4,800
2260-200-5070-00	Hourly Wages	40	-	-	-	-	-
2260-200-5080-00	Other Payroll Expenses	2	1	15	2	2	2
2260-200-5082-00	Workers' Comp Insurance	31	12	28	16	16	16
2260-200-5083-00	FICA	550	230	497	367	367	367
2260-200-5084-00	PERS Contributions	6	-	402	333	333	333
2260-200-5085-00	Unemployment Insurance	170	50	85	77	77	77
<u>MATERIALS AND SERVICES</u>							
2260-200-6010-00	Supplies	-	3,903	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	-	-	-	-	-
2260-200-6240-00	Non-capital Equipment - Equipment	-	15,423	17,108	-	-	-
2260-200-6302-00	Other Course Expense	-	180	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2260-200-7100-00	Capital Outlay - Equipment	-	-	40,000	15,000	15,000	15,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2260-300-5030-00	Support Staff Salaries	28,210	-	-	-	-	-
2260-300-5080-00	Other Payroll Expenses	11	-	-	-	-	-
2260-300-5081-00	Insurance Benefits	81	-	-	-	-	-
2260-300-5082-00	Workers' Comp Insurance	113	-	-	-	-	-
2260-300-5083-00	FICA	2,158	-	-	-	-	-
2260-300-5084-00	PERS Contributions	4,414	-	-	-	-	-
2260-300-5085-00	Unemployment Insurance	473	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2260-300-6020-00	Travel and Meetings	765	-	-	-	-	-
2260-300-6210-00	Repair - Equipment	4,989	528	5,000	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
2260-800-8510-00	Transfer Out to General Fund	1,949	-	377	84	84	84
<b>SUBTOTALS</b>		<b>55,032</b>	<b>23,328</b>	<b>77,012</b>	<b>32,679</b>	<b>32,679</b>	<b>32,679</b>
2260-860-3100-00	Unappropriated Ending Fund Balance	12,944	32,306	5,294	7,519	7,519	7,519
<b>TOTAL REQUIREMENTS</b>		<b>67,976</b>	<b>55,634</b>	<b>82,306</b>	<b>40,198</b>	<b>40,198</b>	<b>40,198</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2300 Small Business Development - Federal</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	23,860	42,140	33,000	33,000	33,000	33,000
	<b>TOTAL RESOURCES</b>	<b>23,860</b>	<b>42,140</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	9,188	28,217	-	-	-	-
2300-300-5030-00	Support Staff Salaries	7,387	2,141	18,601	18,195	18,195	18,195
2300-300-5070-00	Hourly Wages	-	-	-	-	-	-
2300-300-5080-00	Other Payroll Expenses	7	8	10	11	11	11
2300-300-5081-00	Insurance Benefits	1,917	981	7,728	7,785	7,785	7,785
2300-300-5082-00	Workers' Comp Insurance	69	118	80	62	62	62
2300-300-5083-00	FICA	1,259	2,316	1,423	1,392	1,392	1,392
2300-300-5084-00	PERS Contributions	2,518	6,358	3,839	4,209	4,209	4,209
2300-300-5085-00	Unemployment Insurance	371	240	242	291	291	291
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	1,144	1,761	1,077	1,055	1,055	1,055
	<b>TOTAL REQUIREMENTS</b>	<b>23,860</b>	<b>42,140</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2310 Small Business Development - State</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	105,503	65,748	78,252	72,000	72,000	72,000
	<b>TOTAL RESOURCES</b>	<b>105,503</b>	<b>65,748</b>	<b>78,252</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	31,059	12,304	44,417	43,982	43,982	43,982
2310-300-5030-00	Support Staff Salaries	25,707	29,304	6,724	783	783	783
2310-300-5080-00	Other Payroll Expenses	26	17	17	13	13	13
2310-300-5081-00	Insurance Benefits	6,115	7,572	564	9,978	9,978	9,978
2310-300-5082-00	Workers' Comp Insurance	238	159	220	152	152	152
2310-300-5083-00	FICA	4,297	3,132	3,912	3,425	3,425	3,425
2310-300-5084-00	PERS Contributions	7,603	5,681	10,556	10,354	10,354	10,354
2310-300-5085-00	Unemployment Insurance	923	549	664	717	717	717
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	2,909	688	100	-	-	-
2310-300-6020-00	Travel and Meetings	4,227	599	-	-	-	-
2310-300-6021-00	Professional Development	450	285	-	-	-	-
2310-300-6030-00	Telephone	169	-	-	-	-	-
2310-300-6050-00	Postage and Shipping	46	28	160	-	-	-
2310-300-6060-00	Membership Dues	410	260	500	-	-	-
2310-300-6070-00	Publications	-	52	100	-	-	-
2310-300-6080-00	Advertising	745	579	500	-	-	-
2310-300-6170-00	Other Contracted Services	8,102	2,943	-	-	-	-
2310-300-6190-00	Licenses and renewals	960	-	-	-	-	-
2310-300-6212-00	Equipment Maintenance Contract	-	-	600	-	-	-
2310-300-6240-00	Non-capital Equipment - Equipment	8,201	-	6,252	-	-	-
<u>OTHER FINANCING USES</u>							
2310-800-8510-00	Transfer Out to General Fund	3,316	1,596	2,966	2,596	2,596	2,596
	<b>TOTAL REQUIREMENTS</b>	<b>105,503</b>	<b>65,748</b>	<b>78,252</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2320 Small Business Development Program Income</b>							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	38,197	91,331	80,000	115,000	115,000	115,000
<u>TUITION AND FEES</u>							
2320-100-4401-00	Continuing and Community Ed Tuition	8,150	8,400	-	-	-	-
2320-100-4410-00	Fees	-	1,950	-	-	-	-
2320-100-4416-00	CEU/CED Course Fees	9,215	16,050	40,150	40,150	40,150	40,150
<u>OTHER SOURCES</u>							
2320-150-4720-00	Miscellaneous Income	37,103	933	15,000	15,000	15,000	15,000
<b>TOTAL RESOURCES</b>		<b>92,665</b>	<b>118,664</b>	<b>135,150</b>	<b>170,150</b>	<b>170,150</b>	<b>170,150</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2320-300-5010-00	Administrative Salaries	-	-	-	6,312	6,312	6,312
2320-300-5030-00	Support Staff Salaries	-	7,021	16,687	40,627	40,627	40,627
2320-300-5070-00	Hourly Wages	456	-	-	-	-	-
2320-300-5080-00	Other Payroll Expenses	-	4	8	24	24	24
2320-300-5081-00	Insurance Benefits	-	106	64	17,631	17,631	17,631
2320-300-5082-00	Workers' Comp Insurance	2	28	72	159	159	159
2320-300-5083-00	FICA	35	537	1,277	3,591	3,591	3,591
2320-300-5084-00	PERS Contributions	69	45	3,444	10,857	10,857	10,857
2320-300-5085-00	Unemployment Insurance	11	151	217	751	751	751
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	650	2,045	8,000	6,000	6,000	6,000
2320-300-6020-00	Travel and Meetings	-	3,939	4,300	2,164	2,164	2,164
2320-300-6021-00	Professional Development	-	-	4,000	1,500	1,500	1,500
2320-300-6050-00	Postage and Shipping	-	15	100	100	100	100
2320-300-6060-00	Membership Dues	-	328	-	-	-	-
2320-300-6070-00	Publications	-	-	100	100	100	100
2320-300-6080-00	Advertising	-	210	500	300	300	300
2320-300-6170-00	Other Contracted Services	-	4,865	30,000	22,000	22,000	22,000
2320-300-6212-00	Equipment Maintenance Contract	-	221	600	600	600	600
2320-300-6240-00	Non-capital Equipment - Equipment	-	790	-	-	-	-
2320-300-6340-00	Bad Debts	80	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2320-800-8510-00	Transfer Out to General Fund	31	13	968	2,722	2,722	2,722
<b>SUBTOTALS</b>		<b>1,334</b>	<b>20,318</b>	<b>70,337</b>	<b>115,438</b>	<b>115,438</b>	<b>115,438</b>
2320-860-3100-00	Unappropriated Ending Fund Balance	91,331	98,346	64,813	54,712	54,712	54,712
<b>TOTAL REQUIREMENTS</b>		<b>92,665</b>	<b>118,664</b>	<b>135,150</b>	<b>170,150</b>	<b>170,150</b>	<b>170,150</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2330 SBDC - Rural Outreach Grant</b>							
<i>RESOURCES</i>							
2330-020-3100-00	Beginning Fund Balance	-	-	30,303	-	-	-
<u>STATE SOURCES</u>							
2330-040-4220-00	OSBDCN Rural Outreach	12,500	-	-	10,000	10,000	10,000
<u>OTHER SOURCES</u>							
2330-150-4740-00	Ford Family Foundation	15,000	45,000	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>27,500</b>	<b>45,000</b>	<b>30,303</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2330-300-5030-00	Support Staff Salaries	1,080	-	-	-	-	-
2330-300-5070-00	Hourly Wages	-	365	-	-	-	-
2330-300-5080-00	Other Payroll Expenses	1	-	-	-	-	-
2330-300-5081-00	Insurance Benefits	4	-	-	-	-	-
2330-300-5082-00	Workers Comp Insurance	5	1	-	-	-	-
2330-300-5083-00	FICA	83	28	-	-	-	-
2330-300-5084-00	PERS Contributions	-	75	-	-	-	-
2330-300-5085-00	Unemployment Insurance	27	7	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2330-300-6010-00	Supplies	1,296	1,709	-	-	-	-
2330-300-6080-00	Advertising	104	-	-	-	-	-
2330-300-6170-00	Other Contracted Services	6,000	5,706	24,503	5,000	5,000	5,000
2330-300-6240-00	Non-capital Equipment - Equipment	15,000	-	-	-	-	-
<u>FINANCIAL AID</u>							
2330-700-7520-00	Scholarships	3,900	6,785	5,800	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
2330-800-8510-00	Transfer Out to General Fund	-	21	-	-	-	-
	<b>SUBTOTALS</b>	<b>27,500</b>	<b>14,697</b>	<b>30,303</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
2330-860-3100-00	Unappropriated Ending Fund Balance	-	30,303	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>27,500</b>	<b>45,000</b>	<b>30,303</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2350 Economic Development Council</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	-	121,786	155,055	161,356	161,356	161,356
	<b>TOTAL RESOURCES</b>	-	<b>121,786</b>	<b>155,055</b>	<b>161,356</b>	<b>161,356</b>	<b>161,356</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	-	77,360	81,275	83,713	83,713	83,713
2350-300-5030-00	Support Staff Salaries	-	5,387	19,547	19,547	19,547	19,547
2350-300-5080-00	Other Payroll Expenses	-	23	33	33	33	33
2350-300-5081-00	Insurance Benefits	-	11,382	18,084	18,290	18,290	18,290
2350-300-5082-00	Workers' Comp Insurance	-	332	434	349	349	349
2350-300-5083-00	FICA	-	6,239	7,713	7,899	7,899	7,899
2350-300-5084-00	PERS Contributions	-	15,967	20,810	23,884	23,884	23,884
2350-300-5085-00	Unemployment Insurance	-	609	1,311	1,652	1,652	1,652
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	-	4,487	5,848	5,989	5,989	5,989
	<b>TOTAL REQUIREMENTS</b>	-	<b>121,786</b>	<b>155,055</b>	<b>161,356</b>	<b>161,356</b>	<b>161,356</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2400 TEC Perkins Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	31,324	41,366	52,078	66,000	66,000	66,000
	<b>TOTAL RESOURCES</b>	<b>31,324</b>	<b>41,366</b>	<b>52,078</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
MATERIALS AND SERVICES							
2400-200-6010-00	Supplies	-	1,654	5,000	5,000	5,000	5,000
2400-200-6020-00	Travel and Meetings	704	-	1,000	1,000	1,000	1,000
2400-200-6240-00	Non-capital Equipment - Equipment	-	6,612	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2400-300-5070-00	Hourly Wages	-	-	3,000	-	-	-
2400-300-5080-00	Other Payroll Expenses	-	-	3	-	-	-
2400-300-5082-00	Workers' Comp Insurance	-	-	13	-	-	-
2400-300-5083-00	FICA	-	-	230	-	-	-
2400-300-5084-00	PERS Contributions	-	-	619	-	-	-
2400-300-5085-00	Unemployment Insurance	-	-	39	-	-	-
MATERIALS AND SERVICES							
2400-300-6010-00	Supplies	-	-	-	15,000	15,000	15,000
2400-300-6020-00	Travel and Meetings	1,001	694	2,000	5,000	5,000	5,000
2400-300-6170-00	Other Contracted Services	29,619	32,406	40,000	40,000	40,000	40,000
<u>OTHER FINANCING USES</u>							
2400-800-8510-00	Transfer Out to General Fund	-	-	174	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>31,324</b>	<b>41,366</b>	<b>52,078</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2480 Food Pantry</b>							
<i>RESOURCES</i>							
2480-020-3100-00	Beginning Fund Balance	-	37	1,234	300	300	300
<u>OTHER SOURCES</u>							
2480-150-4720-00	Miscellaneous Income	500	1,365	700	700	700	700
	<b>TOTAL RESOURCES</b>	<b>500</b>	<b>1,402</b>	<b>1,934</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2480-400-6010-00	Supplies	463	168	1,934	1,000	1,000	1,000
	<b>SUBTOTALS</b>	<b>463</b>	<b>168</b>	<b>1,934</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
2480-860-3100-00	Unappropriated Ending Fund Balance	37	1,234	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>500</b>	<b>1,402</b>	<b>1,934</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2540 ASPIRE Program</b>							
<i>RESOURCES</i>							
2540-020-3100-00	Beginning Fund Balance	6,107	4,461	3,000	3,000	3,000	3,000
	<b>TOTAL RESOURCES</b>	<b>6,107</b>	<b>4,461</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
MATERIALS AND SERVICES							
2540-400-6010-00	Supplies	734	-	500	500	500	500
2540-400-6020-00	Travel and Meeting	912	1,017	2,500	2,500	2,500	2,500
	SUBTOTALS	1,646	1,017	3,000	3,000	3,000	3,000
	Unappropriated Ending Fund Balance	4,461	3,444	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>6,107</b>	<b>4,461</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2560 Student Success Grant</b>							
<i>RESOURCES</i>							
2560-020-3100-00	Beginning Fund Balance	-	30,264	-	-	-	-
<u>STATE SOURCES</u>							
2560-040-4220-00	Student Success Grant	120,839	52,255	79,739	70,000	70,000	70,000
	<b>TOTAL RESOURCES</b>	<b>120,839</b>	<b>82,519</b>	<b>79,739</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2560-400-5030-00	Support Staff Salaries	27,994	22,185	-	-	-	-
2560-400-5070-00	Hourly Wages	-	-	2,300	4,500	4,500	4,500
2560-400-5080-00	Other Payroll Expenses	16	11	1	2	2	2
2560-400-5081-00	Insurance Benefits	10,835	8,297	-	-	-	-
2560-400-5082-00	Workers' Comp Insurance	118	89	6	15	15	15
2560-400-5083-00	FICA	1,992	1,559	176	344	344	344
2560-400-5084-00	PERS Contributions	2,248	4,579	-	1,041	1,041	1,041
2560-400-5085-00	Unemployment Insurance	625	356	37	72	72	72
<u>MATERIALS AND SERVICES</u>							
2560-400-6010-00	Supplies	3,025	3,208	5,157	1,000	1,000	1,000
2560-400-6020-00	Travel and Meeting	3,148	427	125	1,350	1,350	1,350
2560-400-6311-00	Student Support Services	475	907	500	-	-	-
<u>FINANCIAL AID</u>							
<u>MATERIALS AND SERVICES</u>							
2560-700-7510-00	Tuition Discounts and Waivers	2,912	-	-	16,000	16,000	16,000
2560-700-7520-00	Scholarships	27,982	30,594	64,188	40,150	40,150	40,150
<u>OTHER FINANCING USES</u>							
2560-800-8510-00	Transfer Out to General Fund	971	1,287	-	78	78	78
2560-800-8591-00	Administrative Overhead Transfer	8,234	9,020	7,249	5,448	5,448	5,448
	<b>SUBTOTALS</b>	<b>90,575</b>	<b>82,519</b>	<b>79,739</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
	Unappropriated Ending Fund Balance	30,264	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>120,839</b>	<b>82,519</b>	<b>79,739</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2580 STEP Grant</b>							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	-	5,980	16,704	10,000	10,000	10,000
<u>STATE SOURCES</u>							
2580-040-4220-00	STEP Grant Revenue	28,362	53,229	61,584	50,000	50,000	50,000
	<b>TOTAL RESOURCES</b>	<b>28,362</b>	<b>59,209</b>	<b>78,288</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2580-400-5030-00	Support Staff Salaries	12,066	20,072	22,197	22,863	22,863	22,863
2580-400-5080-00	Other Payroll Expenses	7	9	11	11	11	11
2580-400-5081-00	Insurance Benefits	4,643	7,523	8,130	8,132	8,132	8,132
2580-400-5082-00	Workers' Comp Insurance	50	81	95	77	77	77
2580-400-5083-00	FICA	852	1,409	1,698	1,749	1,749	1,749
2580-400-5084-00	PERS Contributions	1,499	4,143	4,581	5,288	5,288	5,288
2580-400-5085-00	Unemployment Insurance	261	311	289	366	366	366
<u>MATERIALS AND SERVICES</u>							
2580-400-6010-00	Supplies	59	29	20,000	60	60	60
<u>OTHER FINANCING SOURCES</u>							
2580-800-8510-00	Transfer Out to General Fund	648	1,164	1,287	1,326	1,326	1,326
2580-800-8591-00	Administrative Overhead Transfer	2,297	7,764	10,000	3,828	3,828	3,828
	<b>SUBTOTALS</b>	<b>22,382</b>	<b>42,505</b>	<b>68,288</b>	<b>43,700</b>	<b>43,700</b>	<b>43,700</b>
2580-860-3100-00	Unappropriated Ending Fund Balance	5,980	16,704	10,000	16,300	16,300	16,300
	<b>TOTAL REQUIREMENTS</b>	<b>28,362</b>	<b>59,209</b>	<b>78,288</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2590 Pathways to Opportunity</b>							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	-	11,635	9,127	-	-	-
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	20,000	18,750	18,750	18,750	18,750	18,750
	<b>TOTAL RESOURCES</b>	<b>20,000</b>	<b>30,385</b>	<b>27,877</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	172	108	500	500	500	500
2590-400-6020-00	Travel and Meeting	1,908	731	1,000	1,000	1,000	1,000
2590-400-6311-00	Student Support Services	6,285	20,419	26,377	17,250	17,250	17,250
	<b>SUBTOTALS</b>	<b>8,365</b>	<b>21,258</b>	<b>27,877</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>
	Unappropriated Ending Fund Balance	11,635	9,127	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>20,000</b>	<b>30,385</b>	<b>27,877</b>	<b>18,750</b>	<b>18,750</b>	<b>18,750</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2595 NOW Grant</b>							
<i>RESOURCES</i>							
<u>LOCAL RESOURCES</u>							
2595-050-4331-00	Contracts - Local	-	-	51,659	36,281	36,281	36,281
	<b>TOTAL RESOURCES</b>	-	-	<b>51,659</b>	<b>36,281</b>	<b>36,281</b>	<b>36,281</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2595-400-5030-00	Support Staff Salaries	-	-	17,227	20,314	20,314	20,314
2595-400-5080-00	Other Payroll Expenses	-	-	10	11	11	11
2595-400-5081-00	Insurance Benefits	-	-	4,279	8,131	8,131	8,131
2595-400-5082-00	Workers' Comp Insurance	-	-	44	69	69	69
2595-400-5083-00	FICA	-	-	1,318	1,554	1,554	1,554
2595-400-5084-00	PERS Contributions	-	-	-	4,699	4,699	4,699
2595-400-5085-00	Unemployment Insurance	-	-	276	325	325	325
<u>MATERIALS AND SERVICES</u>							
2595-400-6311-00	Student Support Services	-	-	23,809	-	-	-
<u>OTHER FINANCING USES</u>							
2595-800-8510-00	Transfer Out to General Fund	-	-	-	1,178	1,178	1,178
2595-800-8591-00	Administrative Overhead Transfer	-	-	4,696	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>51,659</b>	<b>36,281</b>	<b>36,281</b>	<b>36,281</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2610 Guided Pathways Implementation</b>							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	-	23,647	18,000	18,000	18,000	18,000
<u>STATE SOURCES</u>							
2610-040-4220-00	Guided Pathways Grant	25,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>25,000</b>	<b>23,647</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2610-300-6020-00	Travel and Meeting	1,353	2,837	3,000	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	-	-	9,250	9,250	9,250	9,250
<u>OTHER FINANCING USES</u>							
2610-800-8591-00	Administrative Overhead Transfer	-	-	750	750	750	750
	<b>SUBTOTALS</b>	<b>1,353</b>	<b>2,837</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
	Unappropriated Ending Fund Balance	23,647	20,810	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>25,000</b>	<b>23,647</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2890 Partners for Rural Innovation Operations</b>							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	7,828	13,345	20,000	20,000	20,000	20,000
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	14,545	17,951	20,000	20,000	20,000	20,000
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	20,646	18,170	22,000	8,000	8,000	8,000
	<b>TOTAL RESOURCES</b>	<b>43,019</b>	<b>49,466</b>	<b>62,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	1,645	2,033	5,000	3,500	3,500	3,500
2890-600-6030-00	Telephone	1,314	1,371	1,350	1,350	1,350	1,350
2890-600-6170-00	Other Contracted Services	7,937	8,285	10,500	10,500	10,500	10,500
2890-600-6180-00	Insurance	4,976	5,173	4,600	6,000	6,000	6,000
2890-600-6215-00	Grounds Maintenance	2,020	2,100	3,000	3,000	3,000	3,000
2890-600-6220-00	Utilities	11,683	11,113	14,450	14,450	14,450	14,450
2890-600-6240-00	Non-capital Equipment - Equipment	99	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2890-600-7130-00	Capital Outlay - Building/Building Impro	-	4,268	-	-	-	-
<u>CONTINGENCY</u>							
2890-850-9000-00	Contingency	-	-	1,000	1,000	1,000	1,000
	<b>SUBTOTALS</b>	<b>29,674</b>	<b>34,343</b>	<b>39,900</b>	<b>39,800</b>	<b>39,800</b>	<b>39,800</b>
2890-860-3100-00	Unappropriated Ending Fund Balance	13,345	15,123	22,100	8,200	8,200	8,200
	<b>TOTAL REQUIREMENTS</b>	<b>43,019</b>	<b>49,466</b>	<b>62,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2900 Capital Depreciation and Maintenance</b>							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	765,216	813,673	877,600	939,732	939,732	939,732
<u>OTHER SOURCES</u>							
2900-150-4700-00	Interest Income	19,295	18,128	20,000	8,000	8,000	8,000
<u>OTHER FINANCING SOURCES</u>							
2900-190-4950-00	Transfer In From Capital Project Fund	46,500	50,000	60,791	53,291	53,291	53,291
<b>TOTAL RESOURCES</b>		<b>831,011</b>	<b>881,801</b>	<b>958,391</b>	<b>1,001,023</b>	<b>1,001,023</b>	<b>1,001,023</b>
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2900-800-8510-00	Transfer Out to General Fund	17,338	6,000	35,000	15,000	15,000	15,000
<u>CONTINGENCY</u>							
2900-850-9000-00	Contingency	-	-	-	20,000	20,000	20,000
SUBTOTALS		17,338	6,000	35,000	35,000	35,000	35,000
2900-860-9500-00	Reserves	-	-	923,391	966,023	966,023	966,023
	Unappropriated Ending Fund Balance	813,673	875,801	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>831,011</b>	<b>881,801</b>	<b>958,391</b>	<b>1,001,023</b>	<b>1,001,023</b>	<b>1,001,023</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2910 Timber Tax Reserve</b>							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	2,276,682	2,986,530	3,600,847	3,791,901	3,791,901	3,791,901
<u>LOCAL SOURCES</u>							
2910-050-4315-00	County Timber Tax	709,848	629,775	612,438	768,274	768,274	768,274
	<b>TOTAL RESOURCES</b>	<b>2,986,530</b>	<b>3,616,305</b>	<b>4,213,285</b>	<b>4,560,175</b>	<b>4,560,175</b>	<b>4,560,175</b>
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2910-800-8510-00	Transfer Out to General Fund	-	-	194,797	478,568	478,568	478,568
2910-800-8560-00	Transfer Out to Capital Project Fund	-	-	285,403	-	-	-
<u>CONTINGENCY</u>							
2910-850-9000-00	Contingency	-	-	-	250,000	250,000	250,000
	SUBTOTALS	-	-	480,200	728,568	728,568	728,568
2910-860-9500-00	Reserve for Future Expenditures	-	-	3,733,085	3,831,607	3,831,607	3,831,607
	Unappropriated Ending Fund Balance	2,986,530	3,616,305	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,986,530</b>	<b>3,616,305</b>	<b>4,213,285</b>	<b>4,560,175</b>	<b>4,560,175</b>	<b>4,560,175</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2920 PRI Capital Maintenance Fund</b>							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	20,000	40,000	61,050	81,350	81,350	81,350
<u>OTHER SOURCES</u>							
2920-150-4700-00	Interest Income	-	862	1,050	450	450	450
2920-150-4720-00	Miscellaneous Income	20,000	-	20,000	20,000	20,000	20,000
	<b>TOTAL RESOURCES</b>	<b>40,000</b>	<b>40,862</b>	<b>82,100</b>	<b>101,800</b>	<b>101,800</b>	<b>101,800</b>
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2920-600-6170-00	Other Contracted Services	-	-	10,000	10,000	10,000	10,000
<u>CONTINGENCY</u>							
2920-850-9000-00	Contingency	-	-	10,000	10,000	10,000	10,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
2920-860-9500-00	Reserve for Future Expenditures	-	-	62,100	81,800	81,800	81,800
	Unappropriated Ending Fund Balance	40,000	40,862	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>102,100</b>	<b>121,800</b>	<b>121,800</b>	<b>121,800</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2950 Strategic Initiative Fund</b>							
<i>RESOURCES</i>							
2950-020-3100-00	Beginning Fund Balance	1,347,379	1,381,839	1,339,913	1,245,427	1,245,427	1,245,427
<u>OTHER SOURCES</u>							
2950-150-4700-00	Interest Income	34,460	29,227	32,500	12,000	12,000	12,000
	<b>TOTAL RESOURCES</b>	<b>1,381,839</b>	<b>1,411,066</b>	<b>1,372,413</b>	<b>1,257,427</b>	<b>1,257,427</b>	<b>1,257,427</b>
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2950-800-8510-00	Transfer Out to General Fund	-	74,500	103,054	50,000	50,000	50,000
<u>CONTINGENCY</u>							
2950-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	<b>SUBTOTALS</b>	<b>-</b>	<b>74,500</b>	<b>353,054</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
2950-860-9500-00	Reserves	-	-	1,019,359	957,427	957,427	957,427
	Unappropriated Ending Fund Balance	1,381,839	1,336,566	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,381,839</b>	<b>1,411,066</b>	<b>1,372,413</b>	<b>1,257,427</b>	<b>1,257,427</b>	<b>1,257,427</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2020 Reser MIT Expansion Grant</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2020-150-4740-00	Other Fund Source	-	21,155	-	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>21,155</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<b>MATERIALS AND SERVICES</b>							
2020-200-6010-00	Supplies	-	1,857	-	-	-	-
2020-200-6240-00	Non-capital Equipment - Equipment	-	19,298	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>21,155</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2150 Dollar General Grant</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2150-150-4740-00	Dollar General Grant	-	3,500	10,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>3,500</b>	<b>10,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2150-200-5070-00	Hourly Wages	-	1,519	6,114	-	-	-
2150-200-5080-00	Other Payroll Expenses	-	-	4	-	-	-
2150-200-5082-00	Workers' Comp Insurance	-	6	26	-	-	-
2150-200-5083-00	FICA	-	116	468	-	-	-
2150-200-5084-00	PERS Contributions	-	-	631	-	-	-
2150-200-5085-00	Unemployment Insurance	-	35	79	-	-	-
MATERIALS AND SERVICES							
2150-200-6010-00	Supplies	-	1,424	2,000	-	-	-
2150-200-6012-00	Textbooks	-	-	500	-	-	-
2150-200-6240-00	Non-capital Equipment - Equipment	-	400	-	-	-	-
<u>OTHER FINANCING USES</u>							
2150-800-8510-00	Transfer Out to General Fund	-	-	178	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>3,500</b>	<b>10,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2160 United Way Literacy Grant</b>							
<i>RESOURCES</i>							
2160-020-3100-00	Beginning Fund Balance	1,855	39	-	-	-	-
<u>OTHER SOURCES</u>							
2160-150-4740-00	United Way Literacy Grant	1,000	600	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>2,855</b>	<b>639</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2160-400-6311-40	Student Support Services	2,816	639	-	-	-	-
	SUBTOTALS	2,816	639	-	-	-	-
2160-860-3100-00	Unappropriated Ending Fund Balance	39	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,855</b>	<b>639</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2200 Title III Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2200-030-4120-00	Grants-Federal	209,135	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>209,135</b>	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-300-5010-00	Administrative Salaries	3,214	-	-	-	-	-
2200-300-5030-00	Support Staff Salaries	6,047	-	-	-	-	-
2200-300-5070-00	Hourly Wages	13,641	-	-	-	-	-
2200-300-5080-00	Other Payroll Expenses	9	-	-	-	-	-
2200-300-5081-00	Insurance Benefits	2,731	-	-	-	-	-
2200-300-5082-00	Workers' Comp Insurance	95	-	-	-	-	-
2200-300-5083-00	FICA	1,699	-	-	-	-	-
2200-300-5084-00	PERS Contributions	2,184	-	-	-	-	-
2200-300-5085-00	Unemployment Insurance	553	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2200-300-6010-00	Supplies	180	-	-	-	-	-
2200-300-6020-00	Travel and Meetings	7,729	-	-	-	-	-
2200-300-6170-00	Other Contracted Services	42,661	-	-	-	-	-
2200-300-6240-00	Non-capital Equipment - Equipment	1,200	-	-	-	-	-
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-500-5010-00	Administrative Salaries	21,833	-	-	-	-	-
2200-500-5030-00	Support Staff Salaries	4,497	-	-	-	-	-
2200-500-5080-00	Other Payroll Expenses	9	-	-	-	-	-
2200-500-5081-00	Insurance Benefits	6,265	-	-	-	-	-
2200-500-5082-00	Workers' Comp Insurance	99	-	-	-	-	-
2200-500-5083-00	FICA	1,858	-	-	-	-	-
2200-500-5084-00	PERS Contributions	4,265	-	-	-	-	-
2200-500-5085-00	Unemployment Insurance	419	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2200-500-6020-00	Travel and Meetings	745	-	-	-	-	-
2200-500-6170-00	Other Contracted Services	84,579	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2200-800-8510-00	Transfer Out to General Fund	2,623	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>209,135</b>	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2331 SBDC CARES Act</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2331-030-4120-00	Federal Grant	-	6,603	33,397	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>6,603</b>	<b>33,397</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2331-300-5010-00	Administrative Salaries	-	4,809	24,637	-	-	-
2331-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2331-300-5080-00	Other Payroll Expenses	-	1	6	-	-	-
2331-300-5081-00	Insurance Benefits	-	14	69	-	-	-
2331-300-5082-00	Workers' Comp Insurance	-	20	57	-	-	-
2331-300-5083-00	FICA	-	368	1,885	-	-	-
2331-300-5084-00	PERS Contributions	-	993	5,085	-	-	-
2331-300-5085-00	Unemployment Insurance	-	59	230	-	-	-
<u>MATERIALS AND SERVICES</u>							
2331-300-6010-00	Supplies	-	60	-	-	-	-
<u>OTHER FINANCING USES</u>							
2331-800-8510-00	Transfer Out to General Fund	-	279	1,428	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>6,603</b>	<b>33,397</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2370 Visit Tillamook Coast</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2370-050-4331-00	Contracts - Local	-	129,340	-	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>129,340</b>	-	-	-	-
<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	-	41,093	-	-	-	-
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	-	4,780	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>129,340</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2490 ESD STEM HUB Grant</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2490-050-4330-00	ESD STEM HUB Grant	3,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>3,000</b>	-	-	-	-	-
<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	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>3,000</b>	-	-	-	-	-



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2530 Connect2Complete Grant</b>							
<u>RESOURCES</u>							
2530-020-3100-00	Beginning Fund Balance	6,243	6,215	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>6,243</b>	<b>6,215</b>	-	-	-	-
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2530-200-5070-00	Hourly Wages	20	-	-	-	-	-
2530-200-5083-00	FICA	2	-	-	-	-	-
2530-200-5084-00	PERS Contributions	4	-	-	-	-	-
2530-200-5085-00	Unemployment Insurance	1	-	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2530-300-5070-00	Hourly Wages	-	4,615	-	-	-	-
2530-300-5080-00	Other Payroll Expenses	-	1	-	-	-	-
2530-300-5082-00	Workers' Comp Insurance	-	19	-	-	-	-
2530-300-5083-00	FICA	-	335	-	-	-	-
2530-300-5084-00	PERS Contributions	-	953	-	-	-	-
2530-300-5085-00	Unemployment Insurance	-	24	-	-	-	-
<u>OTHER FINANCING USES</u>							
2530-800-8510-00	Transfer Out to General Fund	1	268	-	-	-	-
	<b>SUBTOTALS</b>	<b>28</b>	<b>6,215</b>	-	-	-	-
2530-860-3100-00	Unappropriated Ending Fund Balance	6,215	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>6,243</b>	<b>6,215</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2581 STEP 100% Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2581-040-4220-00	Grants-State	-	-	18,673	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>18,673</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2581-400-6311-00	Student Support Services	-	-	18,673	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>18,673</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2701 CARES Act - Section 1</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2701-030-4120-00	CARES Act Institutional Section 1	-	89,303	400,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>89,303</b>	<b>400,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<b>PERSONNEL SERVICES</b>							
2701-200-5070-00	Hourly Wages	-	19,092	-	-	-	-
2701-200-5080-00	Other Payroll Expenses	-	6	-	-	-	-
2701-200-5082-00	Workers' Comp Insurance	-	79	-	-	-	-
2701-200-5083-00	FICA	-	1,438	-	-	-	-
2701-200-5084-00	PERS Contributions	-	2,763	-	-	-	-
2701-200-5085-00	Unemployment Insurance	-	210	-	-	-	-
<b>MATERIALS AND SERVICES</b>							
2701-200-6010-00	Supplies	-	222	-	-	-	-
2701-200-6170-00	Other Contracted Services	-	260	-	-	-	-
2701-200-6240-00	Non-capital Equipment - Equipment	-	2,123	200,000	-	-	-
<u>PLANT OPERATION AND MAINTENANCE</u>							
<b>MATERIALS AND SERVICES</b>							
2701-600-6010-00	Supplies	-	1,994	-	-	-	-
2701-600-6170-00	Other Contracted Services	-	35	180,000	-	-	-
2701-600-6220-00	Utilities	-	7,213	-	-	-	-
<u>OTHER FINANCING USES</u>							
2701-800-8510-00	Transfer Out to General Fund	-	45,749	20,000	-	-	-
2701-800-8591-00	Administrative Overhead Transfer	-	8,119	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>89,303</b>	<b>400,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2702 CARES Act - Section 2</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2702-030-4120-00	Grants-Federal	-	7,413	35,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	<b>7,413</b>	<b>35,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2702-600-6010-00	Supplies	-	-	15,000	-	-	-
<u>OTHER FINANCING USES</u>							
2702-800-8510-00	Transfer Out to General Fund	-	3,137	20,000	-	-	-
2702-800-8530-00	Transfer Out to Enterprise Fund	-	3,602	-	-	-	-
2702-800-8591-00	Administrative Overhead Transfer	-	674	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	<b>7,413</b>	<b>35,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2703 CARES Act - Section 3</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2703-030-4120-00	Grants-Federal	-	-	170,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>170,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2703-200-6240-00	Non-capital Equipment - Equipment			60,000			
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2703-400-6010-00	Supplies	-	-	-	-	-	-
2703-400-6240-00	Non-capital Equipment - Equipment	-	-	40,000	-	-	-
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2703-600-6010-00	Supplies	-	-	20,000	-	-	-
<u>OTHER FINANCING USES</u>							
2703-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
2703-800-8530-00	Transfer Out to Enterprise Fund	-	-	-	-	-	-
2703-800-8591-00	Administrative Overhead Transfer	-	-	50,000	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>170,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2704 GEER Institutional</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2704-030-4120-00	Grants-Federal	-	-	70,000	-	-	-
	<b>TOTAL RESOURCES</b>	-	-	<b>70,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
MATERIALS AND SERVICES							
2704-200-6020-00	Travel and Meeting	-	-	1,500	-	-	-
CAPITAL OUTLAY							
2704-200-7100-00	Capital Outlay - Equipment	-	-	56,639	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2704-300-5070-00	Hourly Wages	-	-	6,500	-	-	-
2704-300-5080-00	Other Payroll Expenses	-	-	10	-	-	-
2704-300-5081-00	Insurance Benefits	-	-	1,664	-	-	-
2704-300-5082-00	Workers' Comp Insurance	-	-	100	-	-	-
2704-300-5083-00	FICA	-	-	2,029	-	-	-
2704-300-5084-00	PERS Contributions	-	-	1,000	-	-	-
2704-300-5085-00	Unemployment Insurance	-	-	500	-	-	-
<u>OTHER FINANCING USES</u>							
2704-800-8510-00	Transfer Out to General Fund	-	-	58	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>70,000</b>	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>2771 Start Strong Grant</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2771-150-4740-00	OCCA Strong Start Grant			10,000			
	<b>TOTAL RESOURCES</b>	-	-	<b>10,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2771-300-5070-00	Hourly Wages	-	-	7,287	-	-	-
2771-300-5080-00	Other Payroll Expenses	-	-	2	-	-	-
2771-300-5082-00	Workers' Comp Insurance	-	-	20	-	-	-
2771-300-5083-00	FICA	-	-	612	-	-	-
2771-300-5084-00	PERS Contributions	-	-	1,651	-	-	-
2771-300-5085-00	Unemployment Insurance	-	-	128	-	-	-
<u>OTHER FINANCING USES</u>							
2771-800-8510-00	Transfer Out to General Fund	-	-	300	-	-	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>10,000</b>	-	-	-



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**FINANCIAL AID FUND**



	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>FINANCIAL AID FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	136,732	168,596	125,828	125,828	125,828	125,828
FEDERAL SOURCES	824,667	907,997	1,128,150	1,278,750	1,278,750	1,278,750
STATE SOURCES	232,744	237,438	355,000	355,000	355,000	355,000
OTHER SOURCES	116,238	84,062	135,000	135,000	135,000	135,000
OTHER FINANCING SOURCES	130,050	210,210	130,000	130,000	130,000	130,000
<b>TOTAL RESOURCES</b>	<b>1,440,431</b>	<b>1,608,303</b>	<b>1,873,978</b>	<b>2,024,578</b>	<b>2,024,578</b>	<b>2,024,578</b>
<i>REQUIREMENTS</i>						
FINANCIAL AID	1,270,096	1,469,839	1,815,869	1,966,589	1,966,589	1,966,589
OTHER FINANCING USES	1,739	2,187	2,500	2,530	2,530	2,530
SUBTOTALS	1,271,835	1,472,026	1,818,369	1,969,119	1,969,119	1,969,119
UNAPPROPRIATED ENDING FUND BALANCE	168,596	136,277	55,609	55,459	55,459	55,459
<b>TOTAL REQUIREMENTS</b>	<b>1,440,431</b>	<b>1,608,303</b>	<b>1,873,978</b>	<b>2,024,578</b>	<b>2,024,578</b>	<b>2,024,578</b>



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**ENTERPRISE FUND**

		2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>ENTERPRISE FUND SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		79,096	197,901	57,491	55,036	55,036	55,036
FEDERAL SOURCES		50,000	-	-	-	-	-
LOCAL SOURCES		2,440	-	26,500	13,093	13,093	13,093
TUITION AND FEES		171,647	105,862	229,000	169,856	169,856	169,856
OTHER SOURCES		79,462	7,764	58,000	34,009	34,009	34,009
OTHER FINANCING SOURCES		-	3,602	-	-	-	-
<b>TOTAL RESOURCES</b>		<b>382,645</b>	<b>315,129</b>	<b>370,991</b>	<b>271,994</b>	<b>271,994</b>	<b>271,994</b>
<i>REQUIREMENTS</i>							
INSTRUCTION		128,520	183,815	220,679	139,090	139,090	139,090
INSTRUCTIONAL SUPPORT		46,309	63,381	74,397	60,571	60,571	60,571
STUDENT SERVICES		6,940	5,756	10,850	9,650	9,650	9,650
OTHER FINANCING USES		2,975	32,750	12,763	4,589	4,589	4,589
CONTINGENCY		-	-	7,200	8,200	8,200	8,200
SUBTOTALS		184,744	285,702	325,889	222,100	222,100	222,100
UNAPPROPRIATED ENDING FUND BALANCE		197,901	29,427	45,102	49,894	49,894	49,894
<b>TOTAL REQUIREMENTS</b>		<b>382,645</b>	<b>315,129</b>	<b>370,991</b>	<b>271,994</b>	<b>271,994</b>	<b>271,994</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3100 Community Education - Non-reimbursable</b>							
<i>RESOURCES</i>							
3100-020-3100-00	Beginning Fund Balance	18,147	19,499	13,555	13,555	13,555	13,555
<u>TUITION AND FEES</u>							
3100-100-4401-00	Continuing and Community Ed Tuition	3,200	2,402	3,500	3,500	3,500	3,500
3100-100-4416-00	CEU/CED Course Fees	-	260	4,500	500	500	500
3100-100-4417-00	CEU/CED Other Course Fees	250	-	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
3100-190-4920-00	Transfer In From Special Fund	-	2,040	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>21,597</b>	<b>24,201</b>	<b>21,555</b>	<b>17,555</b>	<b>17,555</b>	<b>17,555</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
3100-200-5010-00	Administrative Salaries	-	-	4,573	2,596	2,596	2,596
3100-200-5030-00	Support Staff Salaries	-	4,352	-	-	-	-
3100-200-5060-00	Instructional Salaries - Adjunct	1,698	1,104	4,500	2,000	2,000	2,000
3100-200-5080-00	Other Payroll Expenses	1	3	17	3	3	3
3100-200-5081-00	Insurance Benefits	-	924	985	503	503	503
3100-200-5082-00	Workers' Comp Insurance	7	22	39	16	16	16
3100-200-5083-00	FICA	130	411	694	352	352	352
3100-200-5084-00	PERS Contributions	-	898	944	739	739	739
3100-200-5085-00	Unemployment Insurance	38	95	118	74	74	74
MATERIALS AND SERVICES							
3100-200-6010-00	Supplies	5	12	500	200	200	200
3100-200-6020-00	Travel and Meetings	-	109	300	300	300	300
3100-200-6050-00	Postage and Shipping	39	14	100	100	100	100
3100-200-6060-00	Membership Dues	-	745	-	-	-	-
3100-200-6086-00	Marketing - Other	-	-	1,500	500	500	500
3100-200-6230-00	Rent-Classroom	180	-	500	500	500	500
3100-200-6301-00	Instructional Contract - Other	-	-	200	200	200	200
3100-200-6302-00	Other Course Expense	-	-	1,000	500	500	500
<u>OTHER FINANCING USES</u>							
3100-800-8510-00	Transfer Out to General Fund	-	252	432	186	186	186
<u>CONTINGENCY</u>							
3100-850-9000-00	Contingency	-	-	5,000	5,000	5,000	5,000
	<b>SUBTOTALS</b>	<b>2,098</b>	<b>8,941</b>	<b>21,402</b>	<b>13,769</b>	<b>13,769</b>	<b>13,769</b>
3100-860-3100-00	Unappropriated Ending Fund Balance	19,499	15,260	153	3,786	3,786	3,786
	<b>TOTAL REQUIREMENTS</b>	<b>21,597</b>	<b>24,201</b>	<b>21,555</b>	<b>17,555</b>	<b>17,555</b>	<b>17,555</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3110 Driver Ed Program</b>							
<i>RESOURCES</i>							
3110-020-3100-00	Beginning Fund Balance	4,059	5,638	5,790	-	-	-
<u>TUITION AND FEES</u>							
3110-100-4416-00	CEU/CED Course Fees	7,090	3,200	-	-	-	-
3110-100-4417-00	CEU/CED Other Course Fees	90	-	-	-	-	-
<u>OTHER SOURCES</u>							
3110-150-4720-00	Drivers Ed Reimbursement	5,460	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>16,699</b>	<b>8,838</b>	<b>5,790</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<i>PERSONNEL SERVICES</i>							
3110-200-5060-00	Instructional Salaries - Adjunct	7,106	-	-	-	-	-
3110-200-5080-00	Other Payroll Expenses	4	-	-	-	-	-
3110-200-5082-00	Workers' Comp Insurance	31	-	-	-	-	-
3110-200-5083-00	FICA	544	-	-	-	-	-
3110-200-5084-00	PERS Contributions	1,118	-	-	-	-	-
3110-200-5085-00	Unemployment Insurance	171	-	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
3110-200-6010-00	Supplies	4	-	-	-	-	-
3110-200-6020-00	Travel and Meetings	125	-	-	-	-	-
3110-200-6050-00	Postage and Shipping	6	-	-	-	-	-
3110-200-6170-00	Other Contracted Services	12	2,760	-	-	-	-
3110-200-6180-00	Insurance	275	288	-	-	-	-
3110-200-6213-00	Vehicle Maintenance	814	-	-	-	-	-
3110-200-6225-00	Gasoline	360	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
3110-800-8510-00	Transfer Out to General Fund	491	-	5,790	-	-	-
	<b>SUBTOTALS</b>	<b>11,061</b>	<b>3,048</b>	<b>5,790</b>	<b>-</b>	<b>-</b>	<b>-</b>
3110-860-3100-00	Unappropriated Ending Fund Balance	5,638	5,790	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>16,699</b>	<b>8,838</b>	<b>5,790</b>	<b>-</b>	<b>-</b>	<b>-</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3120 Summer Term</b>							
<i>RESOURCES</i>							
3120-020-3100-00	Beginning Fund Balance	10,103	31,583	-	-	-	-
<u>TUITION AND FEES</u>							
3120-100-4400-00	Credit Tuition	78,633	-	-	-	-	-
3120-100-4401-00	Continuing and Community Ed Tuition	2,384	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>91,120</b>	<b>31,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION - CONTINUING EDUCATION</u>							
PERSONNEL SERVICES							
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	-	-	-	-	-
MATERIALS AND SERVICES							
3120-230-6302-00	Other Course Expense	904	-	-	-	-	-
<u>INSTRUCTION - CAREER TECHNICAL</u>							
PERSONNEL SERVICES							
3120-240-5060-00	Instructional Salaries - Adjunct	14,276	-	-	-	-	-
3120-240-5080-00	Other Payroll Expenses	3	-	-	-	-	-
3120-240-5082-00	Workers' Comp Insurance	61	-	-	-	-	-
3120-240-5083-00	FICA	1,043	-	-	-	-	-
3120-240-5084-00	PERS Contributions	1,891	-	-	-	-	-
3120-240-5085-00	Unemployment Insurance	94	-	-	-	-	-
<u>INSTRUCTION - LOWER DIVISION CREDIT</u>							
PERSONNEL SERVICES							
3120-250-5060-00	Instructional Salaries - Adjunct	30,655	-	-	-	-	-
3120-250-5080-00	Other Payroll Expenses	9	-	-	-	-	-
3120-250-5082-00	Workers' Comp Insurance	132	-	-	-	-	-
3120-250-5083-00	FICA	2,303	-	-	-	-	-
3120-250-5084-00	PERS Contributions	4,186	-	-	-	-	-
3120-250-5085-00	Unemployment Insurance	552	-	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
3120-800-8510-00	Transfer Out to General Fund	2,484	31,583	-	-	-	-
	<b>SUBTOTALS</b>	<b>59,537</b>	<b>31,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3120-860-3100-00	Unappropriated Ending Fund Balance	31,583	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>91,120</b>	<b>31,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3200 TBCC Store</b>							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	3,215	6,072	5,465	10,000	10,000	10,000
<u>OTHER SOURCES</u>							
3200-150-4501-00	Store Sales	1,593	1,086	2,000	2,000	2,000	2,000
3200-150-4720-00	Miscellaneous Income	2,349	2,583	2,000	2,000	2,000	2,000
<u>OTHER FINANCING SOURCES</u>							
3200-190-4920-00	Transfer In From Special Fund	-	367	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>7,157</b>	<b>10,108</b>	<b>9,465</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3200-400-6010-00	Supplies	142	139	250	250	250	250
3200-400-6020-00	Travel and Meetings	-	-	400	400	400	400
3200-400-6050-00	Postage and Shipping	(8)	-	-	-	-	-
3200-400-6240-00	Non-capital Equipment - Equipment	-	-	1,800	1,800	1,800	1,800
3200-400-6330-00	Materials for Resale	951	742	1,000	1,000	1,000	1,000
3200-400-6360-00	Miscellaneous	-	-	100	100	100	100
<u>CONTINGENCY</u>							
3200-850-9000-00	Contingency	-	-	1,000	2,000	2,000	2,000
	<b>SUBTOTALS</b>	<b>1,085</b>	<b>881</b>	<b>4,550</b>	<b>5,550</b>	<b>5,550</b>	<b>5,550</b>
3200-860-3100-00	Unappropriated Ending Fund Balance	6,072	9,227	4,915	8,450	8,450	8,450
	<b>TOTAL REQUIREMENTS</b>	<b>7,157</b>	<b>10,108</b>	<b>9,465</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3300 Customized Training</b>							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	38,186	33,885	10,181	10,181	10,181	10,181
<u>LOCAL SOURCES</u>							
3300-050-4331-00	Contracts - Local	2,440	-	26,500	13,093	13,093	13,093
<u>TUITION AND FEES</u>							
3300-100-4401-00	Continuing and Community Ed Tuition	-	-	-	4,000	4,000	4,000
3300-100-4416-00	CEU/CED Course Fees	-	-	1,000	-	-	-
	<b>TOTAL RESOURCES</b>	<b>40,626</b>	<b>33,885</b>	<b>37,681</b>	<b>27,274</b>	<b>27,274</b>	<b>27,274</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<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	-	-	23	2	2	2
3300-200-5082-00	Workers' Comp Insurance	4	-	52	41	41	41
3300-200-5083-00	FICA	72	-	918	918	918	918
3300-200-5084-00	PERS Contributions	149	-	743	833	833	833
3300-200-5085-00	Unemployment Insurance	-	-	156	192	192	192
<i>MATERIALS AND SERVICES</i>							
3300-200-6010-00	Supplies	-	238	2,000	500	500	500
3300-200-6020-00	Travel and Meetings	203	37	-	-	-	-
3300-200-6050-00	Postage and Shipping	-	-	100	100	100	100
3300-200-6170-00	Other Contracted Services	-	-	12,507	1,100	1,100	1,100
3300-200-6301-00	Instructional Contract - Other	-	-	900	900	900	900
<u>INSTRUCTIONAL SUPPORT</u>							
<i>PERSONNEL SERVICES</i>							
3300-300-5030-00	Support Staff Salaries	4,032	12,920	-	-	-	-
3300-300-5070-00	Hourly Wages	420	-	-	-	-	-
3300-300-5080-00	Other Payroll Expenses	3	7	-	-	-	-
3300-300-5081-00	Insurance Benefits	13	4,642	-	-	-	-
3300-300-5082-00	Workers' Comp Insurance	19	53	-	-	-	-
3300-300-5083-00	FICA	338	983	-	-	-	-
3300-300-5084-00	PERS Contributions	64	635	-	-	-	-
3300-300-5085-00	Unemployment Insurance	95	222	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
3300-300-6020-00	Travel and Meeting	287	1,111	1,000	1,000	1,000	1,000
3300-300-6080-00	Advertising	-	87	1,500	500	500	500
3300-300-6170-00	Other Contracted Services	62	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
3300-800-8510-00	Transfer Out to General Fund	-	179	696	209	209	209
	<b>SUBTOTALS</b>	<b>6,741</b>	<b>21,114</b>	<b>32,595</b>	<b>18,295</b>	<b>18,295</b>	<b>18,295</b>
3300-860-3100-00	Unappropriated Ending Fund Balance	33,885	12,771	5,086	8,979	8,979	8,979
	<b>TOTAL REQUIREMENTS</b>	<b>40,626</b>	<b>33,885</b>	<b>37,681</b>	<b>27,274</b>	<b>27,274</b>	<b>27,274</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3310 Truck Driving Program</b>							
<i>RESOURCES</i>							
3310-020-3100-00	Beginning Fund Balance	-	(18,367)	20,000	20,000	20,000	20,000
<u><b>TUITION AND FEES</b></u>							
3310-100-4416-00	CEU/CED Course Fees	80,000	100,000	220,000	161,856	161,856	161,856
	<b>TOTAL RESOURCES</b>	<b>80,000</b>	<b>81,633</b>	<b>240,000</b>	<b>181,856</b>	<b>181,856</b>	<b>181,856</b>
<i>REQUIREMENTS</i>							
<u><b>INSTRUCTION</b></u>							
<b>PERSONNEL SERVICES</b>							
3310-200-5060-00	Instructional Salaries - Adjunct	22,887	34,768	66,150	42,332	42,332	42,332
3310-200-5070-00	Hourly Wages	-	630	-	-	-	-
3310-200-5080-00	Other Payroll Expenses	11	15	15	15	15	15
3310-200-5082-00	Workers' Comp Insurance	99	143	284	143	143	143
3310-200-5083-00	FICA	1,751	2,708	5,060	3,238	3,238	3,238
3310-200-5084-00	PERS Contributions	-	2,609	13,653	9,791	9,791	9,791
3310-200-5085-00	Unemployment Insurance	540	600	860	677	677	677
<b>MATERIALS AND SERVICES</b>							
3310-200-6010-00	Supplies	1,822	577	1,800	1,800	1,800	1,800
3310-200-6012-00	Textbooks	-	384	-	-	-	-
3310-200-6170-00	Other Contracted Services	-	-	-	5,073	5,073	5,073
3310-200-6190-00	Licenses and renewals	651	-	800	6,050	6,050	6,050
3310-200-6210-00	Repair - Equipment	2,862	5,056	15,900	8,000	8,000	8,000
3310-200-6213-00	Vehicle Maintenance	1,933	3,943	-	4,000	4,000	4,000
3310-200-6225-00	Gasoline	3,348	3,519	11,650	8,000	8,000	8,000
3310-200-6233-00	Rent - Storage	1,487	1,782	3,000	3,000	3,000	3,000
<b>CAPITAL OUTLAY</b>							
3310-200-7100-00	Capital Outlay - Equipment	20,000	-	30,000	-	-	-
<u><b>INSTRUCTIONAL SUPPORT</b></u>							
<b>PERSONNEL SERVICES</b>							
3310-300-5010-00	Administrative Salaries	-	-	3,884	2,596	2,596	2,596
3310-300-5030-00	Support Staff Salaries	22,762	22,707	19,722	18,978	18,978	18,978
3310-300-5080-00	Other Payroll Expenses	14	10	12	12	12	12
3310-300-5081-00	Insurance Benefits	3,892	2,997	8,142	8,629	8,629	8,629
3310-300-5082-00	Workers' Comp Insurance	98	92	102	73	73	73
3310-300-5083-00	FICA	1,878	1,783	1,806	1,651	1,651	1,651
3310-300-5084-00	PERS Contributions	-	-	4,873	4,990	4,990	4,990
3310-300-5085-00	Unemployment Insurance	573	421	306	346	346	346
<b>MATERIALS AND SERVICES</b>							
3310-300-6010-00	Supplies	641	462	1,800	5,000	5,000	5,000
3310-300-6020-00	Travel and Meeting	5,495	3,220	9,000	4,000	4,000	4,000
3310-300-6050-00	Postage and Shipping	31	29	150	150	150	150
3310-300-6060-00	Membership Dues	188	555	600	600	600	600
3310-300-6080-00	Advertising	751	328	7,500	6,000	6,000	6,000
3310-300-6087-00	Promotional Materials	1,449	-	1,500	-	-	-
3310-300-6170-00	Other Contracted Services	2,444	4,416	6,500	2,500	2,500	2,500
3310-300-6180-00	Insurance	760	1,557	3,600	1,900	1,900	1,900
<u><b>OTHER FINANCING USES</b></u>							
3310-800-8510-00	Transfer Out to General Fund	-	733	5,206	3,707	3,707	3,707
	<b>SUBTOTALS</b>	<b>98,367</b>	<b>96,044</b>	<b>223,875</b>	<b>153,251</b>	<b>153,251</b>	<b>153,251</b>
3310-860-3100-00	Unappropriated Ending Fund Balance	(18,367)	(14,411)	16,125	28,605	28,605	28,605
	<b>TOTAL REQUIREMENTS</b>	<b>80,000</b>	<b>81,633</b>	<b>240,000</b>	<b>181,856</b>	<b>181,856</b>	<b>181,856</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3320 Truck Driving Simulator</b>							
<u>RESOURCES</u>							
3320-020-3100-00	Beginning Fund Balance	-	115,000	(2,000)	(2,000)	(2,000)	(2,000)
<u>FEDERAL SOURCES</u>							
3320-030-4120-00	USDA Grant	50,000	-	-	-	-	-
<u>OTHER SOURCES</u>							
3320-150-4720-00	Miscellaneous Income	15,000	250	50,000	26,009	26,009	26,009
3320-150-4740-00	Ford Family Foundation Grant	50,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>115,000</b>	<b>115,250</b>	<b>48,000</b>	<b>24,009</b>	<b>24,009</b>	<b>24,009</b>
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
3320-200-5060-00	Instructional Salaries - Adjunct	-	53	11,025	8,400	8,400	8,400
3320-200-5080-00	Other Payroll Expenses	-	-	4	4	4	4
3320-200-5082-00	Workers' Comp Insurance	-	-	47	28	28	28
3320-200-5083-00	FICA	-	4	843	643	643	643
3320-200-5084-00	PERS Contributions	-	11	2,276	1,943	1,943	1,943
3320-200-5085-00	Unemployment Insurance	-	1	143	134	134	134
MATERIALS AND SERVICES							
3320-200-6020-00	Travel and Meeting	-	-	1,800	1,800	1,800	1,800
3320-200-6190-00	Licenses and renewals	-	-	5,000	5,450	5,450	5,450
3320-200-6213-00	Vehicle Maintenance	-	-	-	1,000	1,000	1,000
3320-200-6225-00	Gasoline	-	-	-	2,400	2,400	2,400
CAPITAL OUTLAY							
3320-200-7100-00	Capital Outlay - Equipment	-	115,000	-	-	-	-
3320-200-7110-00	Capital Outlay - Software	-	-	5,000	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
3320-300-5030-00	Support Staff Salaries	-	2,464	-	-	-	-
3320-300-5070-00	Hourly Wages	-	494	-	-	-	-
3320-300-5080-00	Other Payroll Expenses	-	1	-	-	-	-
3320-300-5081-00	Insurance Benefits	-	421	-	-	-	-
3320-300-5082-00	Workers' Comp Insurance	-	12	-	-	-	-
3320-300-5083-00	FICA	-	226	-	-	-	-
3320-300-5085-00	Unemployment Insurance	-	57	-	-	-	-
MATERIALS AND SERVICES							
3320-300-6050-00	Postage and Shipping	-	-	-	100	100	100
3320-300-6080-00	Advertising	-	469	1,200	1,200	1,200	1,200
3320-300-6180-00	Insurance	-	-	1,200	346	346	346
<u>OTHER FINANCING USES</u>							
3320-800-8510-00	Transfer Out to General Fund	-	3	639	487	487	487
	<b>SUBTOTALS</b>	<b>-</b>	<b>119,216</b>	<b>29,177</b>	<b>23,935</b>	<b>23,935</b>	<b>23,935</b>
3320-860-3100-00	Unappropriated Ending Fund Balance	115,000	(3,966)	18,823	74	74	74
	<b>TOTAL REQUIREMENTS</b>	<b>115,000</b>	<b>115,250</b>	<b>48,000</b>	<b>24,009</b>	<b>24,009</b>	<b>24,009</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>3400 TBCC Vending</b>							
<i>RESOURCES</i>							
3400-020-3100-00	Beginning Fund Balance	5,386	4,591	4,500	3,300	3,300	3,300
<u>OTHER SOURCES</u>							
3400-150-4505-00	Vending Income	5,060	3,845	4,000	4,000	4,000	4,000
<u>OTHER FINANCING SOURCES</u>							
3400-190-4920-00	Transfer In From Special Fund	-	1,195	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>10,446</b>	<b>9,631</b>	<b>8,500</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3400-400-6010-00	Supplies	2,511	1,880	3,000	3,000	3,000	3,000
3400-400-6210-00	Repair - Equipment	249	-	1,300	1,300	1,300	1,300
3400-400-6240-00	Non-capital Equipment - Equipment	3,095	2,995	3,000	1,800	1,800	1,800
<u>CONTINGENCY</u>							
3400-850-9000-00	Contingency	-	-	1,200	1,200	1,200	1,200
	<b>SUBTOTALS</b>	<b>5,855</b>	<b>4,875</b>	<b>8,500</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>
3400-860-3100-00	Unappropriated Ending Fund Balance	4,591	4,756	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>10,446</b>	<b>9,631</b>	<b>8,500</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**DEBT SERVICE FUND**

	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>DEBT SERVICE FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	146,420	155,787	50,900	60,000	60,000	60,000
LOCAL SOURCES	683,445	694,605	695,724	728,100	728,100	728,100
OTHER SOURCES	14,211	10,953	13,000	3,225	3,225	3,225
OTHER FINANCING SOURCES	156,752	146,341	170,797	160,000	160,000	160,000
<b>TOTAL RESOURCES</b>	<b>1,000,828</b>	<b>1,007,686</b>	<b>930,421</b>	<b>951,325</b>	<b>951,325</b>	<b>951,325</b>
<i>REQUIREMENTS</i>						
COLLEGE SUPPORT	1,600	1,600	1,600	1,600	1,600	1,600
DEBT SERVICE	843,441	873,926	902,115	932,843	932,843	932,843
SUBTOTALS	845,041	875,526	903,715	934,443	934,443	934,443
UNAPPROPRIATED ENDING FUND BALANCE	155,787	132,160	26,706	16,882	16,882	16,882
<b>TOTAL REQUIREMENTS</b>	<b>1,000,828</b>	<b>1,007,686</b>	<b>930,421</b>	<b>951,325</b>	<b>951,325</b>	<b>951,325</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>4100 PERS Debt Service</b>							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	13,410	27,474	15,900	27,500	27,500	27,500
<u>OTHER SOURCES</u>							
4100-150-4700-00	Interest Income	1,628	1,042	1,200	500	500	500
<u>OTHER FINANCING SOURCES</u>							
4100-190-4910-00	Transfer In From General Fund	156,752	146,341	170,797	160,000	160,000	160,000
	<b>TOTAL RESOURCES</b>	<b>171,790</b>	<b>174,857</b>	<b>187,897</b>	<b>188,000</b>	<b>188,000</b>	<b>188,000</b>
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
MATERIALS AND SERVICES							
4100-500-6040-00	Banking	1,600	1,600	1,600	1,600	1,600	1,600
<u>DEBT SERVICE</u>							
4100-750-8010-00	Debt Service - Principal	80,000	95,000	105,000	120,000	120,000	120,000
4100-750-8015-00	Debt Service - Interest	62,716	59,001	54,591	49,518	49,518	49,518
	<b>SUBTOTALS</b>	<b>144,316</b>	<b>155,601</b>	<b>161,191</b>	<b>171,118</b>	<b>171,118</b>	<b>171,118</b>
4100-860-3100-00	Unappropriated Ending Fund Balance	27,474	19,256	26,706	16,882	16,882	16,882
	<b>TOTAL RESOURCES</b>	<b>171,790</b>	<b>174,857</b>	<b>187,897</b>	<b>188,000</b>	<b>188,000</b>	<b>188,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>4200 GO Bond Debt Service</b>							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	133,010	128,313	35,000	32,500	32,500	32,500
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	661,289	670,847	678,624	711,000	711,000	711,000
4200-050-4310-00	Prior Years Property Taxes	22,156	23,758	17,100	17,100	17,100	17,100
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	12,583	9,911	11,800	2,725	2,725	2,725
	<b>TOTAL RESOURCES</b>	<b>829,038</b>	<b>832,829</b>	<b>742,524</b>	<b>763,325</b>	<b>763,325</b>	<b>763,325</b>
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	590,641	619,882	653,019	684,921	684,921	684,921
4200-750-8015-00	Debt Service - Interest	110,084	100,043	89,505	78,404	78,404	78,404
	<b>SUBTOTALS</b>	<b>700,725</b>	<b>719,925</b>	<b>742,524</b>	<b>763,325</b>	<b>763,325</b>	<b>763,325</b>
	Unappropriated Ending Fund Balance	128,313	112,904	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>829,038</b>	<b>832,829</b>	<b>742,524</b>	<b>763,325</b>	<b>763,325</b>	<b>763,325</b>



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**CAPITAL PROJECT FUND**



		2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2021 - 2022
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>CAPITAL PROJECT FUND SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		225	44	5,791	1,291	1,291	1,291
OTHER SOURCES		53,019	55,280	293,089	52,000	52,000	52,000
OTHER FINANCING SOURCES		-	-	285,403	-	-	-
<b>TOTAL RESOURCES</b>		<b>53,244</b>	<b>55,324</b>	<b>584,283</b>	<b>53,291</b>	<b>53,291</b>	<b>53,291</b>
<i>REQUIREMENTS</i>							
PLANT ADDITIONS		6,700	-	523,492	-	-	-
OTHER FINANCING USES		46,500	50,000	60,791	53,291	53,291	53,291
<b>SUBTOTALS</b>		<b>53,200</b>	<b>50,000</b>	<b>584,283</b>	<b>53,291</b>	<b>53,291</b>	<b>53,291</b>
UNAPPROPRIATED ENDING FUND BALANCE		44	5,324	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>53,244</b>	<b>55,324</b>	<b>584,283</b>	<b>53,291</b>	<b>53,291</b>	<b>53,291</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>5250 Local Capital Fund</b>							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	313,534	275,053	230,800	176,300	176,300	176,300
<u>OTHER SOURCES</u>							
5250-150-4700-00	Interest Income	8,019	5,280	5,000	2,000	2,000	2,000
	<b>TOTAL RESOURCES</b>	<b>321,553</b>	<b>280,333</b>	<b>235,800</b>	<b>178,300</b>	<b>178,300</b>	<b>178,300</b>
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
5250-800-8520-00	Transfer Out to Special Fund	46,500	50,000	60,791	53,291	53,291	53,291
	SUBTOTALS	46,500	50,000	60,791	53,291	53,291	53,291
5250-860-3100-00	Unappropriated Ending Fund Balance	275,053	230,333	175,009	125,009	125,009	125,009
	<b>TOTAL REQUIREMENTS</b>	<b>321,553</b>	<b>280,333</b>	<b>235,800</b>	<b>178,300</b>	<b>178,300</b>	<b>178,300</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>5550 Grant Capital Fund</b>							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	(313,309)	(275,009)	(225,009)	(175,009)	(175,009)	(175,009)
<u>OTHER SOURCES</u>							
5550-150-4740-00	Other Grant Source	45,000	50,000	50,000	50,000	50,000	50,000
	<b>TOTAL RESOURCES</b>	<b>(268,309)</b>	<b>(225,009)</b>	<b>(175,009)</b>	<b>(125,009)</b>	<b>(125,009)</b>	<b>(125,009)</b>
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5550-650-6170-00	Other Contracted Services	6,700	-	-	-	-	-
	<b>SUBTOTALS</b>	<b>6,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5550-860-3100-00	Unappropriated Ending Fund Balance	(275,009)	(225,009)	(175,009)	(125,009)	(125,009)	(125,009)
	<b>TOTAL REQUIREMENTS</b>	<b>(268,309)</b>	<b>(225,009)</b>	<b>(175,009)</b>	<b>(125,009)</b>	<b>(125,009)</b>	<b>(125,009)</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>5551 Industrial Technology Building</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
5551-150-4740-00	Other Fund Source	-	-	238,089	-	-	-
<u>OTHER FINANCING SOURCES</u>							
5551-190-4920-00	Transfer In From Special Fund	-	-	285,403	-	-	-
<b>TOTAL RESOURCES</b>		-	-	<b>523,492</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>CAPITAL OUTLAY</u>							
5551-650-7130-00	Capital Outlay - Building/Building Impro	-	-	418,008	-	-	-
5551-650-7140-00	Capital Outlay - Land	-	-	105,484	-	-	-
<b>TOTAL REQUIREMENTS</b>		-	-	<b>523,492</b>	-	-	-



# TILLAMOOK BAY

COMMUNITY COLLEGE

**AGENCY FUND**

		2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2021 - 2022	2021 - 2022
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>AGENCY FUND SUMMARY</b>							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		1,003,881	951,357	2,800	2,700	2,700	2,700
STATE SOURCES		13,500	-	-	-	-	-
LOCAL SOURCES		1,589,033	-	-	-	-	-
OTHER SOURCES		125,460	1,578	3,000	3,025	3,025	3,025
OTHER FINANCING SOURCES		5,395	5,506	8,000	8,000	8,000	8,000
<b>TOTAL RESOURCES</b>		<b>2,737,269</b>	<b>958,441</b>	<b>13,800</b>	<b>13,725</b>	<b>13,725</b>	<b>13,725</b>
<i>REQUIREMENTS</i>							
INSTRUCTIONAL SUPPORT		91,094	163,728	-	-	-	-
STUDENT SERVICES		5,339	4,307	6,615	6,340	6,340	6,340
COLLEGE SUPPORT		1,670,298	782,349	-	-	-	-
FINANCIAL AID		2,879	2,154	6,185	6,866	6,866	6,866
OTHER FINANCING USES		16,302	-	-	-	-	-
SUBTOTALS		1,785,912	952,538	12,800	13,206	13,206	13,206
UNAPPROPRIATED ENDING FUND BALANCE		951,357	5,903	1,000	519	519	519
<b>TOTAL REQUIREMENTS</b>		<b>2,737,269</b>	<b>958,441</b>	<b>13,800</b>	<b>13,725</b>	<b>13,725</b>	<b>13,725</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7100 Associated Students of TBCC</b>							
<i>RESOURCES</i>							
7100-020-3100-00	Beginning Fund Balance	4,182	3,475	1,000	1,000	1,000	1,000
<u>OTHER SOURCES</u>							
7100-150-4740-00	Associated Students of ASTBCC	-	33	1,000	1,000	1,000	1,000
<u>OTHER FINANCING SOURCES</u>							
7100-190-4910-00	Transfer In From General Fund	5,395	5,506	8,000	8,000	8,000	8,000
	<b>TOTAL RESOURCES</b>	<b>9,577</b>	<b>9,014</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
7100-400-6010-00	Supplies	204	4	400	400	400	400
7100-400-6020-00	Travel and Meetings	330	93	200	200	200	200
7100-400-6050-00	Postage and Shipping	-	-	5	5	5	5
7100-400-6170-00	Other Contracted Services	2,319	1,974	2,200	2,200	2,200	2,200
7100-400-6240-00	Non-capital Equipment - Equipment	179	-	-	-	-	-
7100-400-6312-00	Student Activities	611	1,081	410	410	410	410
<u>FINANCIAL AID</u>							
<u>PERSONNEL SERVICES</u>							
7100-700-5077-00	Student Employee Wages	2,445	1,904	5,760	6,240	6,240	6,240
7100-700-5080-00	Other Payroll Expenses	3	2	9	5	5	5
7100-700-5082-00	Workers' Comp Insurance	11	8	16	21	21	21
	<b>SUBTOTALS</b>	<b>6,102</b>	<b>5,066</b>	<b>9,000</b>	<b>9,481</b>	<b>9,481</b>	<b>9,481</b>
7100-860-3100-00	Unappropriated Ending Fund Balance	3,475	3,948	1,000	519	519	519
	<b>TOTAL REQUIREMENTS</b>	<b>9,577</b>	<b>9,014</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7200 Phi Theta Kappa Honorary Society</b>							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	2,157	1,805	1,800	1,700	1,700	1,700
<u>OTHER SOURCES</u>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	1,764	1,545	2,000	2,025	2,025	2,025
	<b>TOTAL RESOURCES</b>	<b>3,921</b>	<b>3,350</b>	<b>3,800</b>	<b>3,725</b>	<b>3,725</b>	<b>3,725</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
7200-400-6010-00	Supplies	186	44	150	100	100	100
7200-400-6020-00	Travel and Meetings	577	293	1,200	875	875	875
7200-400-6050-00	Postage and Shipping	108	136	150	150	150	150
7200-400-6060-00	Membership Dues	630	630	1,000	1,050	1,050	1,050
7200-400-6312-00	Student Activities	86	52	800	250	250	250
7200-400-6330-00	Materials for Resale	17	-	50	650	650	650
7200-400-6360-00	Miscellaneous	92	-	50	50	50	50
<u>FINANCIAL AID</u>							
<u>MATERIALS AND SERVICES</u>							
7200-700-7520-00	Scholarships	420	240	400	600	600	600
	SUBTOTAL	2,116	1,395	3,800	3,725	3,725	3,725
7200-860-3100-00	Unappropriated Ending Fund Balance	1,805	1,955	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>3,921</b>	<b>3,350</b>	<b>3,800</b>	<b>3,725</b>	<b>3,725</b>	<b>3,725</b>



ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7300 Economic Development Council</b>							
<u>RESOURCES</u>							
7300-020-3100-00	Beginning Fund Balance	81,703	138,223	-	-	-	-
<u>LOCAL SOURCES</u>							
7300-050-4331-00	Contracts - Local	120,000	-	-	-	-	-
<u>OTHER SOURCES</u>							
7300-150-4700-00	Interest Income	4,039	-	-	-	-	-
7300-150-4720-00	Other Income	1,572	-	-	-	-	-
7300-150-4720-10	Administrative Fees	1,830	-	-	-	-	-
7300-150-4740-10	Membership Dues - IGA Partners	16,090	-	-	-	-	-
7300-150-4740-11	Membership Dues - Private Partners	6,400	-	-	-	-	-
<b>TOTAL RESOURCES</b>		<b>231,634</b>	<b>138,223</b>	-	-	-	-
<u>REQUIREMENTS</u>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
7300-300-5010-00	Administrative Salaries	44,293	-	-	-	-	-
7300-300-5070-00	Hourly Wages	4,050	-	-	-	-	-
7300-300-5080-00	Other Payroll Expenses	13	-	-	-	-	-
7300-300-5081-00	Insurance Benefits	3,806	-	-	-	-	-
7300-300-5082-00	Workers' Comp Insurance	208	-	-	-	-	-
7300-300-5083-00	FICA	3,680	-	-	-	-	-
7300-300-5084-00	PERS Contributions	7,678	-	-	-	-	-
7300-300-5085-00	Unemployment Insurance	1,031	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
7300-300-6010-00	Supplies	420	-	-	-	-	-
7300-300-6020-10	Travel	868	-	-	-	-	-
7300-300-6020-11	Meetings	3,042	-	-	-	-	-
7300-300-6021-00	Professional Development	194	-	-	-	-	-
7300-300-6030-00	Telephone	111	-	-	-	-	-
7300-300-6040-00	Banking	30	-	-	-	-	-
7300-300-6050-00	Postage and Shipping	157	-	-	-	-	-
7300-300-6060-00	Membership Dues	510	-	-	-	-	-
7300-300-6070-00	Publications	39	-	-	-	-	-
7300-300-6080-00	Advertising	234	-	-	-	-	-
7300-300-6150-00	Audit Fees	4,190	-	-	-	-	-
7300-300-6170-00	Other Contracted Services	5,629	-	-	-	-	-
7300-300-6180-00	Insurance	1,428	-	-	-	-	-
7300-300-6212-00	Equipment Maintenance Contract	(5)	-	-	-	-	-
7300-300-6231-00	Rent - Office	6,832	-	-	-	-	-
7300-300-6360-00	Miscellaneous	1,637	138,223	-	-	-	-
<u>OTHER FINANCING USES</u>							
7300-800-8510-00	Transfer Out to General Fund	3,336	-	-	-	-	-
<b>SUBTOTALS</b>		<b>93,411</b>	<b>138,223</b>	-	-	-	-
7300-860-3100-00	Unappropriated Ending Fund Balance	138,223	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>		<b>231,634</b>	<b>138,223</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7310 Federal EDC Grant</b>							
<i>RESOURCES</i>							
7310-020-3100-00	Beginning Fund Balance	26,524	25,505	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>26,524</b>	<b>25,505</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
MATERIALS AND SERVICES							
7310-300-6020-00	Travel and Meeting	394	-	-	-	-	-
7310-300-6360-00	Miscellaneous	-	25,505	-	-	-	-
7310-300-6399-00	Business Planning Grant	625	-	-	-	-	-
	<b>SUBTOTALS</b>	<b>1,019</b>	<b>25,505</b>	-	-	-	-
7310-860-3100-00	Unappropriated Ending Fund Balance	25,505	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>26,524</b>	<b>25,505</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7400 Visit Tillamook Coast</b>							
<i>RESOURCES</i>							
7400-020-3100-00	Beginning Fund Balance	829,287	704,843	-	-	-	-
<u>LOCAL SOURCES</u>							
7400-050-4331-00	Contracts - Local	1,347,720	-	-	-	-	-
<u>OTHER SOURCES</u>							
7400-150-4700-00	Interest Income	14,703	-	-	-	-	-
7400-150-4720-00	Miscellaneous Income	22,947	-	-	-	-	-
7400-150-4721-00	Food Festival Income	26,650	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>2,241,307</b>	<b>704,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<i>PERSONNEL SERVICES</i>							
7400-500-5010-00	Administrative Salaries	132,765	-	-	-	-	-
7400-500-5030-00	Support Staff Salaries	75,969	-	-	-	-	-
7400-500-5080-00	Other Payroll Expenses	70	-	-	-	-	-
7400-500-5081-00	Insurance Benefits	17,346	-	-	-	-	-
7400-500-5082-00	Workers' Comp Insurance	845	-	-	-	-	-
7400-500-5083-00	FICA	15,767	-	-	-	-	-
7400-500-5084-00	PERS Contributions	29,315	-	-	-	-	-
7400-500-5085-00	Unemployment Insurance	3,448	-	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
7400-500-6010-00	Supplies	1,066	-	-	-	-	-
7400-500-6020-00	Travel and Meetings	7,501	-	-	-	-	-
7400-500-6021-00	Professional Development	3,798	-	-	-	-	-
7400-500-6030-00	Telephone	1,155	-	-	-	-	-
7400-500-6040-00	Banking	166	-	-	-	-	-
7400-500-6050-00	Postage and Shipping	906	-	-	-	-	-
7400-500-6060-00	Membership Dues	3,458	-	-	-	-	-
7400-500-6080-00	Print Advertising	96,980	-	-	-	-	-
7400-500-6082-00	Radio, TV & Video Advertising	130,043	-	-	-	-	-
7400-500-6084-00	Website & Digital Advertising	87,075	-	-	-	-	-
7400-500-6085-00	Marketing-Promotions	230,260	-	-	-	-	-
7400-500-6088-00	Marketing and Promotions Grants	114,342	-	-	-	-	-
7400-500-6089-00	Marketing Research	16,022	-	-	-	-	-
7400-500-6150-00	Audit Fees	4,190	-	-	-	-	-
7400-500-6155-00	Legal Fees	4,073	-	-	-	-	-
7400-500-6170-00	Other Contracted Services	520,145	-	-	-	-	-
7400-500-6180-00	Insurance	1,428	-	-	-	-	-
7400-500-6212-00	Equipment Maintenance Contract	2,596	-	-	-	-	-
7400-500-6231-00	Rent - Office	14,442	-	-	-	-	-
7400-500-6240-00	Non-capital Equipment - Equipment	1,100	-	-	-	-	-
7400-500-6241-00	Non-capital Equipment - Software	1,329	-	-	-	-	-
7400-500-6360-00	Miscellaneous	-	704,843	-	-	-	-
<i>CAPITAL OUTLAY</i>							
7400-500-7100-00	Capital Outlay - Equipment	5,898	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
7400-800-8510-00	Transfer Out to General Fund	12,966	-	-	-	-	-
	<b>SUBTOTALS</b>	<b>1,536,464</b>	<b>704,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7400-860-3100-00	Unappropriated Ending Fund Balance	704,843	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,241,307</b>	<b>704,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7410 Visit Tillamook Coast Non-TLT</b>							
<i>RESOURCES</i>							
7410-020-3100-00	Beginning Fund Balance	33,027	61,583	-	-	-	-
<u>LOCAL SOURCES</u>							
7410-050-4331-00	Contracts - Local	121,313	-	-	-	-	-
<u>OTHER SOURCES</u>							
7410-150-4501-00	Book Sales	2,010	-	-	-	-	-
7410-150-4700-00	Interest Income	943	-	-	-	-	-
7410-150-4720-00	Miscellaneous Income	6,072	-	-	-	-	-
7410-150-4720-11	Annual Dinner Income	2,260	-	-	-	-	-
7410-150-4721-00	Food Festival Income	-	-	-	-	-	-
7410-150-4750-00	Advertising Revenue	13,180	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>178,805</b>	<b>61,583</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
7410-500-6010-00	Supplies	136	-	-	-	-	-
7410-500-6020-12	Annual Dinner	3,856	-	-	-	-	-
7410-500-6040-00	Banking	53	-	-	-	-	-
7410-500-6081-00	Print Advertising	51,685	-	-	-	-	-
7410-500-6082-00	Radio, TV & Video Advertising	10,810	-	-	-	-	-
7410-500-6084-00	Website and Digital Advertising	9,835	-	-	-	-	-
7410-500-6085-00	Marketing-Promotions	203	-	-	-	-	-
7410-500-6170-00	Other Contracted Services	40,284	-	-	-	-	-
7410-500-6276-21	Event Sponsorships	360	-	-	-	-	-
7410-500-6360-00	Miscellaneous	-	61,583	-	-	-	-
	<b>SUBTOTALS</b>	<b>117,222</b>	<b>61,583</b>	-	-	-	-
7410-860-3100-00	Unappropriated Ending Fund Balance	61,583	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>178,805</b>	<b>61,583</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2018 - 2019 ACTUAL	2019 - 2020 ACTUAL	2020 - 2021 ADOPTED	2021 - 2022 PROPOSED	2021 - 2022 APPROVED	2021 - 2022 ADOPTED
<b>7420 Visit Tillamook Coast RTM Grant</b>							
<i>RESOURCES</i>							
7420-020-3100-00	Beginning Fund Balance	27,001	15,923	-	-	-	-
<u>STATE SOURCES</u>							
7420-040-4220-00	Business Oregon RTM Grant	13,500	-	-	-	-	-
<u>OTHER SOURCES</u>							
7420-150-4740-00	Ford Family Foundation RTM Grant	5,000	-	-	-	-	-
	<b>TOTAL RESOURCES</b>	<b>45,501</b>	<b>15,923</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
7420-500-6010-00	Supplies	470	-	-	-	-	-
7420-500-6020-00	Travel and Meeting	1,855	-	-	-	-	-
7420-500-6080-00	Advertising	2,648	-	-	-	-	-
7420-500-6170-00	Other Contracted Services	24,605	-	-	-	-	-
7420-500-6360-00	Miscellaneous	-	15,923	-	-	-	-
	SUBTOTALS	29,578	15,923	-	-	-	-
7420-860-3100-00	Unappropriated Ending Fund Balance	15,923	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>45,501</b>	<b>15,923</b>	-	-	-	-



# **TILLAMOOK BAY**

## COMMUNITY COLLEGE

**PERSONNEL SERVICES**

**2021-2022 Budgeted Employee FTE By Expense Function and Fund**

Position Title	General Fund					Special Fund			Financial	Enterprise Fund		Agency Fund			Total
	I	IS	SS	CS	PO	I	IS	SS	Aid Fund FA	I	IS	IS	CS	FA	
<b>0.5 - 1.0 FTE</b>															
Director, SBDC	0.3257						0.6743								1.0000
SBDC Business Adviser							1.0000								1.0000
EDC/SBDC Office Support Specialist							1.0000								1.0000
Dean, Academic Partnerships	0.5000	0.2000					0.3000								1.0000
Dean, Career Technical Education	0.5000	0.5000													1.0000
Coordinator, Cont Ed/Comm Ed	0.9000									0.0500	0.0500				1.0000
Instructor, CAS/BA	1.0000														1.0000
Instructor, Bus Admin	1.0000														1.0000
Instructor, Science	1.5000														1.5000
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
AV/Instructional Support Specialist	0.5000														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
Coordinator, Online Instruction		1.0000													1.0000
Instruction Support Specialist		1.0000													1.0000
CDL Admin Assistant											0.5000				0.5000
Director, Library		1.0000													1.0000
Library Assistant		0.5000													0.5000
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
Recruiter								0.5000							0.5000
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				0.7500											0.7500
Vice President of Finance				1.0000											1.0000
Accountant				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
Director, Equity and Inclusion				0.5000											0.5000
Evening Facilities Specialist					0.5000										0.5000
Facilities Maintenance Specialist					1.0000										1.0000
Director, EDC							1.0000								1.0000
<b>Total Employee FTE 0.5 to 1.0</b>	<b>13.3257</b>	<b>5.7000</b>	<b>7.5000</b>	<b>14.1500</b>	<b>2.0000</b>	<b>0.0000</b>	<b>4.9743</b>	<b>1.0000</b>	<b>0.0000</b>	<b>0.0500</b>	<b>0.5500</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>49.2500</b>

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	
<b>Less than 0.5 FTE</b>															
Adjuncts, Customized Training										0.0694					0.0694
Adjuncts, Community Education										0.0578					0.0578
Adjuncts, CDL										0.9241					0.9241
Adjuncts, Skills Development	0.8108														0.8108
Adjuncts, CEU	0.2267														0.2267
Adjuncts, LDC - General Education	3.4823														3.4823
Adjuncts, LDC - Bus Admin	0.3007														0.3007
Adjuncts, LDC - Ag/NR/Forestry	0.1876														0.1876
Adjuncts, CTE - Crim Just/Pub Safety	0.2941														0.2941
Adjuncts, CTE - Healthcare	0.6918														0.6918
Adjuncts, CTE - Manu & Ind Tech	0.6210					0.0627									0.6837
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	0.4249														0.4249
Hourly Math & Writing Lab		0.9596													0.9596
Hourly Curriculum Development	0.0502	0.2510													0.3012
Hourly Student Employees									1.0316					0.2457	1.2773
<b>Total Employee FTE less than 0.5</b>	<b>7.7337</b>	<b>1.2106</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0627</b>	<b>0.0000</b>	<b>0.0000</b>	<b>1.0316</b>	<b>1.0513</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.2457</b>	<b>11.3356</b>
<b>Total All Employee FTE</b>	<b>21.0594</b>	<b>6.9106</b>	<b>7.5000</b>	<b>14.1500</b>	<b>2.0000</b>	<b>0.0627</b>	<b>4.9743</b>	<b>1.0000</b>	<b>1.0316</b>	<b>1.1013</b>	<b>0.5500</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.2457</b>	<b>60.5856</b>

I = Instruction

IS = Instructional Support

SS = Student Services

CS = College Support

PO = Plant Operations

FA = Financial Aid





**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**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 \$708,253 for Campus Construction general obligation bonded indebtedness.
3. Approved the entire FY2021-2022 budget.

**APPROVED BY BUDGET COMMITTEE ON APRIL 12, 2021**

A handwritten signature in blue ink, appearing to read "Kristin J. Wilson", is written over a horizontal line.

**CHAIR, PUBLIC BUDGET COMMITTEE**

**2021-2022 BUDGET 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 2021-2022 in the total of \$18,885,633. This budget is now on file at the District business office in Tillamook, Oregon.

**2021-2022 BUDGET RESOLUTION 2  
MAKING APPROPRIATIONS**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2021, and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>	
Instruction	\$2,255,758
Instructional Support	724,461
Student Services	629,173
College Support	2,073,977
Plant Operation & Maintenance	378,180
Fund Transfers Out	298,000
Contingency	127,191
TOTAL GENERAL FUND	<u>\$6,486,740</u>

<u>Special Fund</u>	
Instruction	\$ 82,595
Instructional Support	558,560
Student Services	104,723
Plant Operation and Maintenance	48,800
Financial Aid	61,150
Fund Transfers Out	573,564
Contingency	531,000
TOTAL SPECIAL FUND	<u>\$1,960,392</u>

<u>Financial Aid Fund</u>	
Financial Aid	\$1,966,589
Fund Transfers Out	2,530
TOTAL FINANCIAL AID FUND	<u>\$1,969,119</u>

<u>Enterprise Fund</u>	
Instruction	\$139,090
Instructional Support	60,571
Student Services	9,650
Fund Transfers Out	4,589
Contingency	8,200
TOTAL ENTERPRISE FUND	<u>\$222,100</u>

<u>Debt Service Fund</u>	
College Support	\$ 1,600
Debt Service	932,843
TOTAL DEBT SERVICE FUND	<u>\$934,443</u>

<u>Capital Project Fund</u>	
Fund Transfers Out	\$53,291
TOTAL CAPITAL PROJECTS FUND	<u>\$53,291</u>

Agency Fund	
Student Services	\$ 6,340
Financial Aid	6,866
TOTAL AGENCY FUND	<u>\$13,206</u>

TOTAL APPROPRIATIONS, ALL FUNDS

\$11,639,291

**Amounts not appropriated:**

General Fund – Ending Fund Balance	\$1,200,000
Special Fund – Ending Fund Balance	86,731
Special Fund – Reserves	5,836,857
Financial Aid Fund – Ending Fund Balance	55,459
Enterprise Fund – Ending Fund Balance	49,894
Debt Service Fund – Ending Fund Balance	16,882
Agency Fund – Ending Fund Balance	<u>519</u>

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS

\$7,246,342

TOTAL ADOPTED BUDGET

\$18,885,633

**2021-2022 BUDGET 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 2021-2022 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 \$708,253 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		\$708,253

The above 2021-2022 Budget Resolutions 1, 2, and 3 were approved and declared adopted this 7th day of June, 2021.

  
 \_\_\_\_\_  
 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 7, 2021

Reference:

**2021-2022 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
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	Dean, Academic Partnerships Director, Development Director, Equity and Inclusion
19	SBDC Business Adviser
18	Registrar
17	Accountant Coordinator, Community/Continuing Education Coordinator, Enrollment Services Coordinator, Information Technology Coordinator, Instructional Program Coordinator, Online Instruction Coordinator, Tillamook Works Executive Assistant to President and Board

**2021-2022 Professional Support Staff Salary Grades (Non-Exempt)**

GRADE	POSITION TITLE(or other similar position titles)
16	Registrar Specialist
15	AV/Instructional Specialist Business Office Specialist 2 Career Education Advisor Coordinator, Criminal Justice Coordinator, Healthcare Financial Aid Advisor 2 Human Resources Specialist Marketing Specialist Student Engagement Facilitator Recruiter Student Success Coach
13	Business Office Specialist 1 Evening Facilities Specialist Facilities Maintenance Specialist Financial Aid Advisor 1 CDL Program Assistant Support Specialist (IT/Literacy/Instruction/College Support/Student Services/EDC & SBDC)
6	Library/Office Assistant

**Upon Board Approval of Appendix A-1 changes in Position Titles will be reflected in all Board Policy and College Administrative Rule without additional Board Approval.**

STAFF SALARY SCHEDULE  
Article No.: Appendix A-2  
Approved: July 12, 2021  
Reference:

TILLAMOOK BAY COMMUNITY COLLEGE  
2021-2022 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									\$25,741.29	\$26,513.53	\$27,308.94	\$28,128.21	\$28,972.06
2							\$25,476.81	\$26,241.11	\$27,028.34	\$27,839.19	\$28,674.37	\$29,534.60	\$30,420.64
3						\$25,971.51	\$26,750.66	\$27,553.18	\$28,379.78	\$29,231.17	\$30,108.11	\$31,011.35	\$31,941.69
4				\$25,704.66	\$26,475.80	\$27,270.07	\$28,088.17	\$28,930.82	\$29,798.74	\$30,692.70	\$31,613.48	\$32,561.88	\$33,538.74
5		\$25,440.57	\$26,203.79	\$26,989.90	\$27,799.60	\$28,633.59	\$29,492.60	\$30,377.38	\$31,288.70	\$32,227.36	\$33,194.18	\$34,190.01	\$35,215.71
6	\$25,934.56	\$26,712.60	\$27,513.98	\$28,339.40	\$29,189.58	\$30,065.27	\$30,967.23	\$31,896.25	\$32,853.14	\$33,838.73	\$34,853.89	\$35,899.51	\$36,976.50
7	\$27,231.29	\$28,048.23	\$28,889.68	\$29,756.37	\$30,649.06	\$31,568.53	\$32,515.59	\$33,491.06	\$34,495.79	\$35,530.66	\$36,596.58	\$37,694.48	\$38,825.31
8	\$28,592.85	\$29,450.64	\$30,334.16	\$31,244.18	\$32,181.51	\$33,146.96	\$34,141.37	\$35,165.61	\$36,220.58	\$37,307.20	\$38,426.42	\$39,579.21	\$40,766.59
9	\$30,022.49	\$30,923.16	\$31,850.85	\$32,806.38	\$33,790.57	\$34,804.29	\$35,848.42	\$36,923.87	\$38,031.59	\$39,172.54	\$40,347.72	\$41,558.15	\$42,804.89
10	\$31,523.61	\$32,469.32	\$33,443.40	\$34,446.70	\$35,480.10	\$36,544.50	\$37,640.84	\$38,770.07	\$39,933.17	\$41,131.17	\$42,365.11	\$43,636.06	\$44,945.14
11	\$33,099.79	\$34,092.78	\$35,115.56	\$36,169.03	\$37,254.10	\$38,371.72	\$39,522.87	\$40,708.56	\$41,929.82	\$43,187.71	\$44,483.34	\$45,817.84	\$47,192.38
12	\$34,754.78	\$35,797.42	\$36,871.34	\$37,977.48	\$39,116.80	\$40,290.30	\$41,499.01	\$42,743.98	\$44,026.30	\$45,347.09	\$46,707.50	\$48,108.73	\$49,551.99
13	\$36,492.52	\$37,587.30	\$38,714.92	\$39,876.37	\$41,072.66	\$42,304.84	\$43,573.99	\$44,881.21	\$46,227.65	\$47,614.48	\$49,042.91	\$50,514.20	\$52,029.63
14	\$38,317.15	\$39,466.66	\$40,650.66	\$41,870.18	\$43,126.29	\$44,420.08	\$45,752.68	\$47,125.26	\$48,539.02	\$49,995.19	\$51,495.05	\$53,039.90	\$54,631.10
15	\$40,233.01	\$41,440.00	\$42,683.20	\$43,963.70	\$45,282.61	\$46,641.09	\$48,040.32	\$49,481.53	\$50,965.98	\$52,494.96	\$54,069.81	\$55,691.90	\$57,362.66
16	\$42,244.66	\$43,512.00	\$44,817.36	\$46,161.88	\$47,546.74	\$48,973.14	\$50,442.33	\$51,955.60	\$53,514.27	\$55,119.70	\$56,773.29	\$58,476.49	\$60,230.78
17	\$44,356.89	\$45,687.60	\$47,058.23	\$48,469.98	\$49,924.08	\$51,421.80	\$52,964.45	\$54,553.38	\$56,189.98	\$57,875.68	\$59,611.95	\$61,400.31	\$63,242.32
18	\$46,574.73	\$47,971.97	\$49,411.13	\$50,893.46	\$52,420.26	\$53,992.87	\$55,612.66	\$57,281.04	\$58,999.47	\$60,769.45	\$62,592.53	\$64,470.31	\$66,404.42
19	\$48,903.47	\$50,370.57	\$51,881.69	\$53,438.14	\$55,041.28	\$56,692.52	\$58,393.30	\$60,145.10	\$61,949.45	\$63,807.93	\$65,722.17	\$67,693.84	\$69,724.66
20	\$51,348.64	\$52,889.10	\$54,475.77	\$56,110.04	\$57,793.34	\$59,527.14	\$61,312.95	\$63,152.34	\$65,046.91	\$66,998.32	\$69,008.27	\$71,078.52	\$73,210.88
21	\$53,916.07	\$55,533.55	\$57,199.56	\$58,915.55	\$60,683.02	\$62,503.51	\$64,378.62	\$66,309.98	\$68,299.28	\$70,348.26	\$72,458.71	\$74,632.47	\$76,871.44
22	\$56,611.87	\$58,310.23	\$60,059.54	\$61,861.33	\$63,717.17	\$65,628.69	\$67,597.55	\$69,625.48	\$71,714.24	\$73,865.67	\$76,081.64	\$78,364.09	\$80,715.01
23	\$59,442.46	\$61,225.73	\$63,062.50	\$64,954.38	\$66,903.01	\$68,910.10	\$70,977.40	\$73,106.72	\$75,299.92	\$77,558.92	\$79,885.69	\$82,282.26	\$84,750.73
24	\$62,414.58	\$64,287.02	\$66,215.63	\$68,202.10	\$70,248.16	\$72,355.60	\$74,526.27	\$76,762.06	\$79,064.92	\$81,436.87	\$83,879.98	\$86,396.38	\$88,988.27
25	\$65,535.31	\$67,501.37	\$69,526.41	\$71,612.20	\$73,760.57	\$75,973.39	\$78,252.59	\$80,600.17	\$83,018.18	\$85,508.73	\$88,073.99	\$90,716.21	\$93,437.70
26	\$68,812.08	\$70,876.44	\$73,002.73	\$75,192.81	\$77,448.59	\$79,772.05	\$82,165.21	\$84,630.17	\$87,169.08	\$89,784.15	\$92,477.67	\$95,252.00	\$98,109.56
27	\$72,252.68	\$74,420.26	\$76,652.87	\$78,952.46	\$81,321.03	\$83,760.66	\$86,273.48	\$88,861.68	\$91,527.53	\$94,273.36	\$97,101.56	\$100,014.61	\$103,015.05
28	\$75,865.31	\$78,141.27	\$80,485.51	\$82,900.08	\$85,387.08	\$87,948.69	\$90,587.15	\$93,304.76	\$96,103.90	\$98,987.02	\$101,956.63	\$105,015.33	\$108,165.79
29	\$79,658.58	\$82,048.34	\$84,509.79	\$87,045.08	\$89,656.43	\$92,346.12	\$95,116.50	\$97,970.00	\$100,909.10	\$103,936.37	\$107,054.46	\$110,266.09	\$113,574.07
30	\$83,641.51	\$86,150.76	\$88,735.28	\$91,397.34	\$94,139.26	\$96,963.44	\$99,872.34	\$102,868.51	\$105,954.57	\$109,133.21	\$112,407.21	\$115,779.43	\$119,252.81
31	\$87,823.59	\$90,458.30	\$93,172.05	\$95,967.21	\$98,846.23	\$101,811.62	\$104,865.97	\$108,011.95	\$111,252.31	\$114,589.88	\$118,027.58	\$121,568.41	\$125,215.46
32	\$92,214.77	\$94,981.21	\$97,830.65	\$100,765.57	\$103,788.54	\$106,902.20	\$110,109.27	\$113,412.55	\$116,814.93	\$120,319.38	\$123,928.96	\$127,646.83	\$131,476.23
33	\$96,825.51	\$99,730.28	\$102,722.19	\$105,803.86	\$108,977.98	\$112,247.32	\$115,614.74	\$119,083.18	\$122,655.68	\$126,335.35	\$130,125.41	\$134,029.17	\$138,050.05
34	\$101,666.79	\$104,716.79	\$107,858.29	\$111,094.04	\$114,426.86	\$117,859.67	\$121,395.46	\$125,037.32	\$128,788.44	\$132,652.09	\$136,631.65	\$140,730.60	\$144,952.52
35	\$106,750.13	\$109,952.63	\$113,251.21	\$116,648.75	\$120,148.21	\$123,752.66	\$127,465.24	\$131,289.20	\$135,227.88	\$139,284.72	\$143,463.26	\$147,767.16	\$152,200.17

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 7, 2021

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: July 12, 2021

Reference:

TILLAMOOK BAY COMMUNITY COLLEGE  
2021-2022 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	\$42,839.96	\$44,125.16	\$45,448.91	\$46,812.38	\$48,216.75	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93
2	\$44,125.16	\$45,448.91	\$46,812.38	\$48,216.75	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17
3	\$45,448.91	\$46,812.38	\$48,216.75	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14
4	\$46,812.38	\$48,216.75	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74
5	\$48,216.75	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95
6	\$49,663.25	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80
7	\$51,153.15	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37
8	\$52,687.74	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82
9	\$54,268.37	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82	\$89,697.36
10	\$55,896.42	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82	\$89,697.36	\$92,388.28
11	\$57,573.31	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82	\$89,697.36	\$92,388.28	\$95,159.93
12	\$59,300.51	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82	\$89,697.36	\$92,388.28	\$95,159.93	\$98,014.73
13	\$61,079.53	\$62,911.92	\$64,799.28	\$66,743.26	\$68,745.56	\$70,807.93	\$72,932.17	\$75,120.14	\$77,373.74	\$79,694.95	\$82,085.80	\$84,548.37	\$87,084.82	\$89,697.36	\$92,388.28	\$95,159.93	\$98,014.73	\$100,955.17

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

Page 1/1

Article No.: Appendix C-3

Approved:

Reference:

Non-Regular Faculty Salary Schedule 2021-2022 (Effective Fall 2021)							
	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)	\$535.74 per lecture credit	\$562.53	\$590.66	\$620.19	\$651.20	\$683.76	\$717.95
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)	\$1,104.97 per lab credit	\$1,160.22	\$1,218.23	\$1,279.14	\$1,343.10	\$1,410.26	\$1,480.77
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)	\$807.28 per lecture/lab credit	\$847.64	\$890.02	\$934.52	\$981.25	\$1,030.31	\$1,081.83
ABE/GED/ESOL Instructors & Course Substitute Rate	\$36.67 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	\$28.11 per hour	\$29.52	\$31.00	\$32.55	\$34.18	\$35.89	
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				



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

## **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, DVDS, videos, and other reference 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.

6313 Alumni Association - Costs associated with establishing and continuing alumni association, including membership drives and alumni activities.

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.