



TILLAMOOK BAY
COMMUNITY COLLEGE



ADOPTED BUDGET

Fiscal Year 2023-2024

Table of Contents

General Information

Vision, Mission, Core Themes & Equity.....1
Institutional Overview.....2
Strategic Plan Process.....8
Strategic Plan Overview.....9
Board of Education.....10
Organizational Chart.....11
College Policy Statement on Non-Discrimination
and Equal Employment.....12
Organizational Units.....13

Budget Structure and Functions

Basis of Budgeting.....14
Funds.....15
Revenue Sources.....16
Expense Functions.....17
Expenditure Categories.....18
Budget Development Process.....19
Budget Amendment Process.....20
Budget Committee Members.....21
Budget Message.....22
Budget Officer Summary.....26

Budget Schedules

Summary of All Funds.....30
Schedule of Interfund Transfers.....32
General Fund.....34
Special Fund.....71
Financial Aid Fund.....111
Enterprise Fund.....112
Debt Service Fund.....120
Capital Project Fund.....124
Agency Fund.....130

Personnel Services

Budgeted Employee FTE by Expense Function.....133

Supplemental Information

Notice of Budget Committee Meeting.....135
Budget Committee Approval.....136
Notice of Budget Hearing and Financial Summary..137
Board Adopted Budget Resolutions.....139

Appendix

Board Policy Appendices.....141
Glossary of Terms.....147
Line Item Definitions.....153



TILLAMOOK BAY
COMMUNITY COLLEGE

General Information

Vision

TBCC is the educational center of our community: responsive, innovative, empowering, and invested in the progress of all.

Mission

TBCC serves our diverse community equitably through educational excellence, community collaboration, and opportunities for lifelong learning.

Strategic Priorities

1. Exceptional Student Experience
2. Educational Excellence & Workforce Development
3. Employee Experience & Organizational Health
4. Community Engagement & Awareness
5. Equity & Inclusion

Values

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

- Relationship-Oriented**
- Innovative**
- Student-Centered**
- Equitable**
- Scholarly Excellence**

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’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, truck driving, customized training, continuing and community college education, adult basic skills, English as a Second Language and GED preparation courses. In 2021/2022 TBCC was reaccredited by the Northwest Commission on Colleges and Universities (NWCCU) for another seven years with no recommendations. Prior to 2013/2014, 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 27,748 (American Community Survey, 2021). 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 5,265, 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 50.7% of its population represented by males, and 49.3% female (US Census). The county has a low population density of 25 persons per square mile, compared to the average of 40 for the rest of the state. Nearly 15 percent of its population is below the poverty level, which is comparable to the state average. While 90.7% of its population over the age of 25 are high school graduates, only 22.4% 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 rated, and manufacturing. However, agriculture, forestry, fishing and hunting are significant occupational sources as well, with the dairy industry being a major employer.

As the higher education lifeline to the region, TBCC enrolled approximately 1,942 students with a full-time equivalency of approximately 506 students in the 2021-2022 academic year. This was an increase from the previous year, as enrollment bounced back from the pandemic. Approximately 47% of annual FTE was earned in Lower Division coursework, with approximately 10% in Career and Technical Education (preparatory and supplemental), 8.7% in Adult Basic Education (including GED preparation) and 21% 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 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), Selena Castro (Vice-Chair), Baylee Beutel, Clare Sobotka, JoAnn Critelli, John Sandusky, Melanie Helmick, Nikole Clark, Sarah Miller; Ross Tomlin is an ex-officio member.

The college has a Leadership Team comprised of the College President, Vice President of Instruction and Student Services, Vice President of Administration and College Relations, Associate Vice President of Student Services, Associate Vice-President of Finance, College Council/Faculty Representative, Director of Institutional Effectiveness, and Director of 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. It is the main decision-making body at the college, facilitated by the College President.

Planning for the Future

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 final Mission Fulfillment Report under the current Strategic Plan during the summer of 2021. Overall, TBCC exceeded the green or yellow threshold with 76% of the 29 measures. The College achieved the green or yellow in 88% of the 16 measures in Educational Excellence, 67% of the six measures in Economic Success, and 57% of the seven measures in Leadership, Partnership and Community Engagement. Our performance has dropped primarily due to the impact of the pandemic which negatively impacted enrollment and FTE, limited opportunities for civic engagement, and resulted in fewer dual credit courses taught at area high schools. Although we did not achieve mission fulfillment based on our definition, we made good progress on many of the measures. We have strategic projects in place to address the measures which were 'in the red' this year.

TBCC has developed a new strategic plan for 2022-2029 with the collaboration staff, faculty, students and the broader community. We have completed an engagement process to gather key insights from the community. We heard from 280 stakeholders, through interviews, focus groups and a community-wide survey. These community engagement efforts included stakeholders such as business community leaders including industry-specific advisory group members, K-12 partners including the Tillamook Education Consortium, elected local and regional officials, non-profit and governmental agency partners, foundation supporters, students, staff, faculty, and members of the TBCC Board of Education. A planning committee has been formed to use these insights to develop the components of the new plan, which will be shared with staff, students and faculty for review and editing. The final plan has been approved by the Board of Education and is now being implemented.

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 help the college leverage resources. TBCC has community partners for each of the Apprenticeship and Career Technical Education programs. These community members serve as active participants in program advisory boards that meet at least three times per year. TBCC’s Welding Program was awarded “Program of the Year” by the Tillamook Chamber of Commerce, an indication of the strength and trust of our community relationships. TBCC also partners with each of the four high schools in Tillamook County, works with them to create career and college going opportunities for all area Juniors and Seniors as evidenced by the free college classes given to any junior or senior during the pandemic. TBCC has invested in shared space at each high school and is always working to find ways to strengthen our commitments to area high school students. To cement the cooperation and coordination to our collective goals, the boards from each of the three school districts meet with the TBCC 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 Agricultural Science
- Associate of Science in Animal Science
- Associate of Science in Forestry
- Associate of Science in Natural Resources
- Associate of Science-Transfer: Biology
- Associate of Science- Transfer: Business
- Associate of Science- Transfer: Computer Science
- Associate of Science- Transfer: Sociology
- Associate of Science- Transfer: Sociology & Anthropology
- Associate of Arts Oregon Transfer: MTM Education
- Associate of Arts- Transfer: English
- Associate of Arts- Transfer: Sociology
- Associates of Arts- Transfer: Sociology & Anthropology
- Associate of General Studies

AAOT Advising Guides

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)
- AAOT Fine Art
- AAOT Psychology
- ASOT Math

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)
 - Emphasis in Accounting
 - Emphasis in Entrepreneurship
 - Emphasis in Marketing
- Criminal Justice and Public Safety
- Healthcare Administration
- Manufacturing and Industrial Technology
- Nursing (NEW)
- 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

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

Healthcare Partnership Programs

- Lab Technician (PCC)
- Occupational Therapy Assistant (LBCC)
- Pharmacy Technician (COCC)
- Diagnostic Imaging (LBCC)

Occupational Skills Certificate: Credits vary

Manufacturing and Industrial Technology Certificates

- Certified Production Technician (less than one year)
- MSSC CPT (less than one year)
- Structural Maintenance (less than one year)
- Welding Technology (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

Transition Services

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

Non-Credit Training Certificate

- Truck Driving (CDL)

Learning Communities

Learning Communities are groups of like degrees and certificates that have a common first-term. The common first term allows students to take classes, then decide exactly what degree/certificate they are pursuing, without any loss of credit in the discovery phase. These Learning Communities group like-minded students who develop a sense of community and belonging through engagement within the Learning Community.

Arts & Letters

- Associate of Arts-Transfer: English
- AAOT Language (Spanish)
- AAOT Fine Art

Healthcare

- Nursing (NEW)
- Healthcare Administration
- Nursing Assistant
- Basic Healthcare Certificate (less than one year)
- Emergency Medical Services (less than one year)
- Medical Assistant (one year)
- Phlebotomy Technician (less than one year)
- Lab Technician (PCC)
- Occupational Therapy Assistant (LBCC)
- Pharmacy Technician (COCC)
- Diagnostic Imaging (LBCC)

Nature & Outdoors

- Associate of Science in Agricultural Science
- Associate of Science in Animal Science
- Associate of Science in Forestry
- Associate of Science in Natural Resources

Science & Math

- ASOT Math
- Associate of Science-Transfer: Biology
- Associate of Science- Transfer: Computer Science

Business

- Associate of Science Oregon Transfer in Business
- Associate of Science- Transfer: Business
- Business Administration (online)
- Accounting Clerk (one year) & Entry-Level Accounting Clerk (less than one year)
- Basic Computer Literacy (less than one year)
- Office Supervision (one year)

Industrial Technology

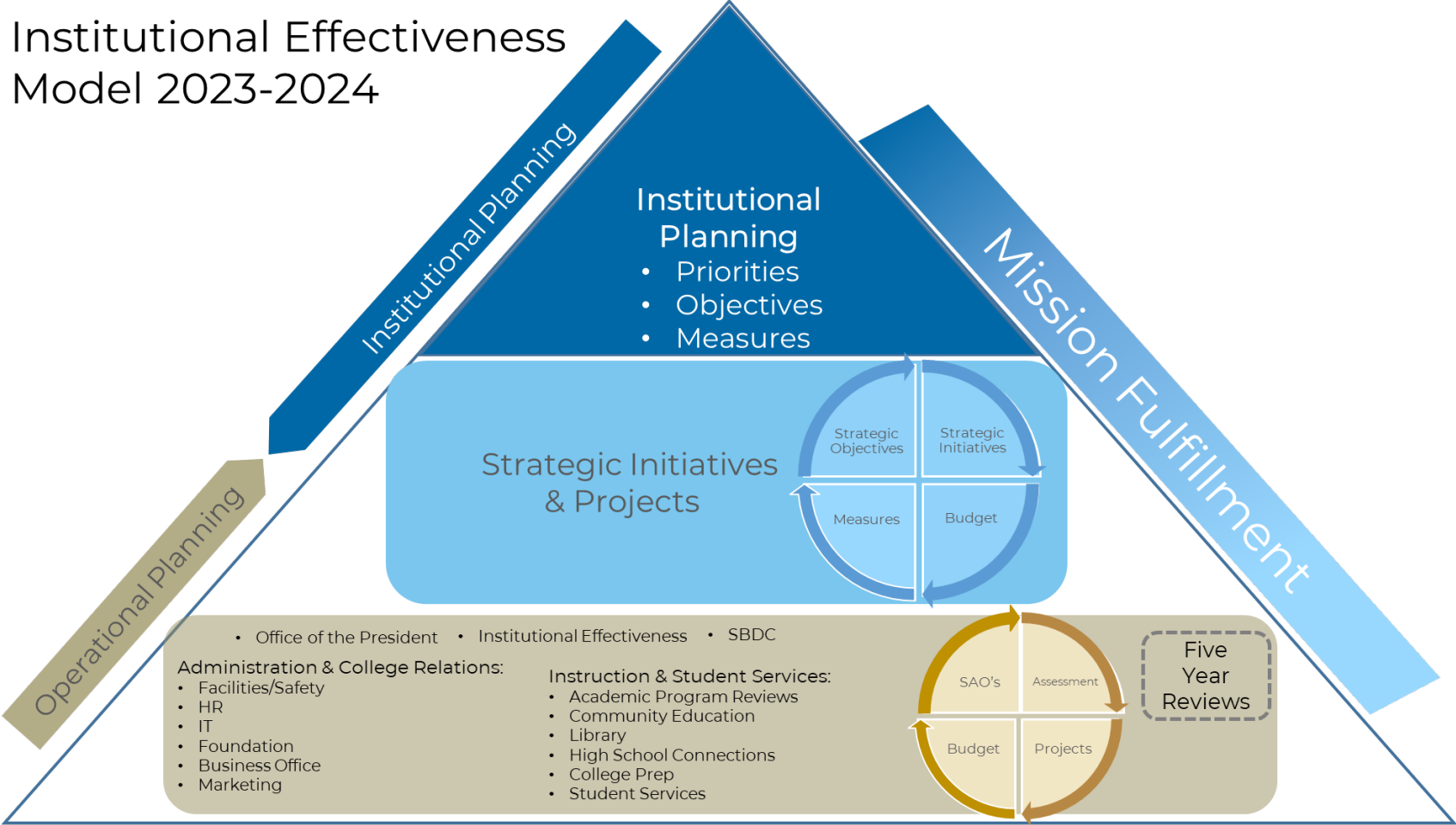
- Agriculture Technology
- Manufacturing and Industrial Technology
- Welding (all types)
- Certified Production Technician (less than one year)
- MSSC CPT (less than one year)
- Structural Maintenance (less than one year)
- Manufacturing Technician

People

- Associate of Arts Oregon Transfer in Education
- Associate of Arts Oregon Transfer: MTM Education
- Criminal Justice and Public Safety
- Corrections Technician (less than one year)
- Corrections Professional (less than one year)
- Law Enforcement Specialist (less than one year)
- AAOT Psychology
- Associate of Science- Transfer: Sociology
- Associate of Science- Transfer: Sociology & Anthropology
- Associate of Arts- Transfer: Sociology
- Associate of Arts- Transfer: Sociology & Anthropology

TBCC Strategic Plan Process

Institutional Effectiveness Model 2023-2024





MISSION

TBCC serves our diverse community equitably through educational excellence, community collaboration, and opportunities for lifelong learning.



VISION

TBCC is the educational center of our community: responsive, innovative, empowering, and invested in the progress of all.



VALUES (RISES)

- Relationship-Oriented:** We prioritize relationships and partnerships that strengthen our community.
- Innovative:** We are continually evolving to meet the changing needs of our community with responsive and relevant solutions.
- Student-Centered:** We provide our students with the individualized support they need to achieve their unique goals.
- Equitable:** We are committed to tackling systemic inequities and building an accessible and inclusive environment.
- Scholarly Excellence:** We protect and promote an environment in which we explore, question, learn, and master both academic and skills-based knowledge.



STRATEGIC PRIORITIES

Exceptional Student Experience

Continue our Guided Pathways work to foster an environment where students can gain a sense of belonging, feel heard, and be empowered to achieve their own excellence.



STRATEGIC OBJECTIVES

- Increase the number of students that successfully complete the application to registration process.
- Increase students' reported sense of belonging and community and minimize any equity gaps.



STRATEGIC INITIATIVES

- Strengthen Student Onboarding:** Provide guidance and resources to support students in the entry and onboarding process.
- Provide Equitable Student Support:** Define and create equitable support for students reflective of their needs.
- Deliver Responsive Student Engagement Opportunities:** Create equitable, innovative, and responsive student engagement opportunities.



Educational Excellence & Workforce Development
Engage individuals in equitable, inclusive, and supportive learning environments that stimulate growth and prepare them with the skills they need for their next steps in higher education and the modern workplace.

- Students make consistent progress toward their individual educational goals as measured by increased retention, completion, and transfer rates while addressing equity gaps.
- Increase the number of credential-seeking students who participate in applied learning experiences such as Cooperative Work Experience (CWE), internships, job shadowing, service learning.

- Implement Learning Communities:** Build communities that increase student belonging and engagement, increase student support and that engage employers and the community in our work.
- Increase Internships and Job Experiences:** Develop more experiences for TBCC students regardless of degree and program.
- Advance Local Business Growth:** Provide relevant skill building opportunities and develop educational pathways that address local priorities.
- Broaden Assessment Efforts:** Expand assessment efforts to focus on Program Level Outcomes and participate in statewide efforts to increase the awarding of Credit for Prior Learning.

Employee Experience & Organizational Health
Continuously assess and improve our systems, processes, and overall employee experience to ensure TBCC is a healthy and effective organization that can attract and retain a talented and diverse team.

- Increase the recruitment and retention of employees, with a focus on mirroring the demographics of Tillamook County.
- Improve employee experience as measured by engagement scores.
- Maintain economic stability while managing sustainable growth.

- Streamline and Standardize Roles and Processes:** Review processes and develop how-to guides for departments, positions, and key processes that streamline workflows and ensure sustainability and continuity.
- Improve Employee Experience:** Utilize employee experience data and best practices research to improve TBCC's employee experience.
- Grow our Capabilities:** Determine and provide key opportunities for professional growth and development for faculty and staff.

Community Engagement & Awareness
Intentionally seek opportunities to strengthen and develop relationships with our community and build awareness of how TBCC can contribute to the health and vitality of Tillamook County.

- Increase the percentage of organizational partners who report a shared sense of direction with TBCC
- Increase enrollment through targeted community outreach to systemically marginalized communities, high school students, and those seeking additional education.

- Build Partnerships:** Build relationships and partnerships throughout Tillamook County to provide expanded opportunities for students.
- Connect and Convene:** Connect and convene the community to come together to address issues that create barriers for students.
- Be Present in Tillamook County Schools:** Connect and build relationships with K-12 staff and students, their caregivers and families to raise awareness of the value of TBCC.

Equity & Inclusion
Intentionally welcoming the community into a safe and supportive environment where everyone belongs. We do this by eliminating systems barriers and embedding equity and inclusion into every facet of TBCC.

- Implement the Equity Lens in both the development and review of policies, administrative rules, and decisions.
- Increase the community participation in conversations about how equitable environments enrich us all.

- Apply our Equity Lens:** Embed the equity lens process based on the existing three-year lens implementation plan.
- Community Education and Engagement:** Develop a comprehensive plan for community education and engagement to increase understanding of equity and inclusion principles and practices.

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 2027
Zone 1: Beaver, Carnahan, Cloverdale, Hebo, Neskowin, Pacific City, and Union



Tamra Perman, Co-Owner of JAndy Oyster Co.
Term expires June 2025
Zone 6: At Large



Kathy Gervasi, Retired Elementary School Principal
Term expires June 2025
Zone 3: City of Tillamook (precincts 1-6), Eastside, and Trask



Mary Faith Bell, County Commissioner for Tillamook County
Term expires June 2027
Zone 7: At Large



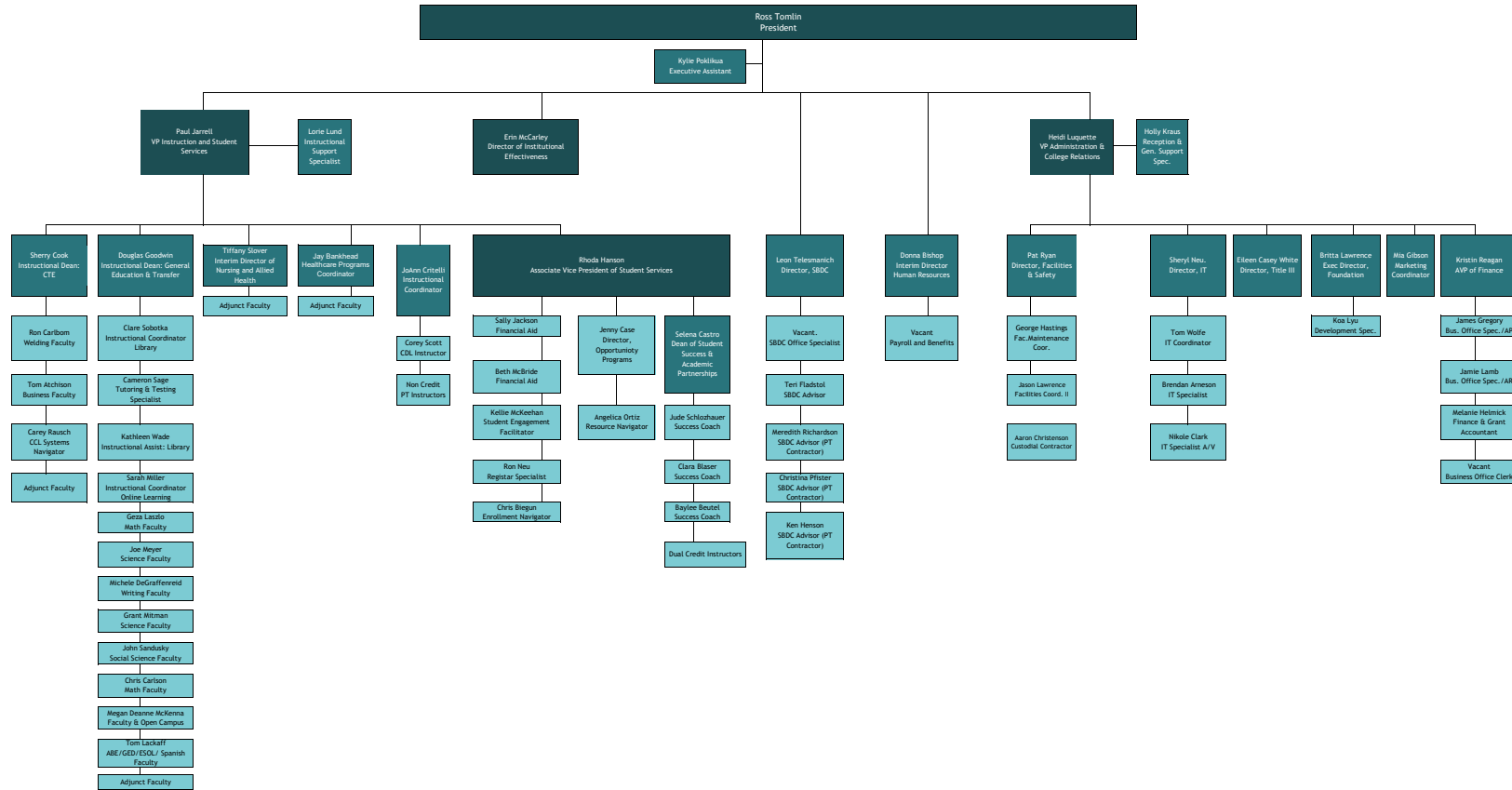
Betsy McMahon, Retired Educator
Term expires June 2027
Zone 5: Nehalem, Pine Grove, Rockaway Beach, Wheeler, and Manzanita



Andrea Goss, Victim Advocate at the District Attorney's Office
Term expires June 2025
Zone 2: Fairview, Netarts, Oceanside, South Prairie, and Westside



Shannon Hoff, Clinical Educator and Residency Program Manager at Tillamook Adventist Hospital
Term expires June 2025
Zone 4: Bay City, Garibaldi, Kilchis, Maple, and Foley



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 and Safety
4301 Third Street, Tillamook, Oregon, Room 122
Phone (503) 842-8222, ext. 1020

Section 504 Coordinator: Rhoda Hanson, Associate 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

Instruction & Student Services

Instruction provides leadership for all areas related to instruction. This includes transfer education, career-technical programs, dual credit, community and continuing education, and developmental education. It also oversees the TBCC library, Small Business Development Center (SBDC) and learning resources. Student Services is responsible for enrollment services, Financial Aid, Veteran's services, disability services, student records, graduation, advising, transition and transfer connections. Together these areas work to provide students with a seamless high quality education.

College Support

College Support is comprised of the President's Office, Equity and Inclusion, Administration and College Relations Division, and Institutional Effectiveness. 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 Associate Vice President of Finance (AVPF) is appointed by the Board of Education to be the college Budget Officer

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 AVPF 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 AVPF 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
2023-2024 Budget Committee**

Kathy Gervasi	Christi Clark
Mary Faith Bell	Chris Weber
Mary Jones	Justin Aufdermauer
Andrea Goss	Steve Vanderhoef
Tamra Perman	Briar Smith
Betsy McMahan	Janet Riedel
Shannon Hoff	Doug Olson



TILLAMOOK BAY

COMMUNITY COLLEGE

Budget Message
Fiscal Year 2023-2024

Budget Message Fiscal Year 2023-2024

This current year at TBCC has been very positive with many exciting things happening. Our new 2022-29 Strategic Plan was implemented, with new mission and vision statements, new values, and five strategic priorities, with associated objectives and initiatives. The Data Team is working this year to develop the set of measures that will then be used to determine our mission fulfillment score each year for accreditation. Many of the staff are involved in some aspect of work related to the strategic plan and ensuring we are making positive progress in achieving our strategic priorities and objectives.

We finally are over the hump with the pandemic. We were thrilled at the end of last year to find out our enrollments had grown 16% over the past year, even though still in the midst of the pandemic. We were one of a very few colleges that actually saw an enrollment increase over the past year with most colleges still experiencing double digit losses in full-time equivalent (FTE) students. We finally exceeded our goal prior to the pandemic of 500 FTE for enrollment which was a huge accomplishment when considering the impact of the pandemic over the past couple of years.

The reorganization that was implemented in January 2022 has now been in place for over a year and is working well. We have two strong vice-presidents leading our two main divisions, administration and college relations, and instruction and student services. Our revised Leadership Team is working well together and we are now working hard to update and revise policies and administrative rules.

Another impact of the pandemic was to lose many staff, some that had been at the college for a long time. At one point last summer, we had over half of the positions vacant and searches were not producing candidates to fill them, which was putting tremendous pressure on the staff still here to get the work done. Aggressive work by the new human relations department started to get quality candidates for positions, and we started to fill key vacancies. By mid-fall this year, most vacant positions had been filled with excellent people and by winter this year we are now virtually fully staffed for the first time since I have been president.

The staffing challenges over the past eight months were most evident in the business office, where only one staff was left by the beginning of summer, including the loss of the chief finance officer (CFO) who had been at the college for 18 years. This loss of historic and system knowledge in such an important department created huge challenges with the finances that we are just now getting a handle on solving. We now have an excellent staff including a new CFO that are working hard to get the college back on track with our finances. This was made even more challenging since our auditors ran into staffing issues of their own, pushing back the completion of our audit well past the normal deadline.

One of the goals for the Leadership Team this year was to determine if TBCC was comparable to similar size colleges and other civic and educational organizations with our salaries and benefits. We contracted with PSU to do a compensation study that would provide this data. Unfortunately, the study will not be completed in time to fully analyze the results and build changes into the 2023-24 budget. We have put some funds into the general fund to cover high priority changes that can be implemented for the coming year based on the results we do get from PSU.

The TBCC budget continues to be healthy and will be so going into the 2023-24 fiscal year. However, since we have filled almost all the positions that were vacant, including new positions added during the reorganization last year, we now have over 60 employees not counting adjunct faculty. This is the highest number of staff the college has ever had, so the pressure on the budget from personnel costs will be greater than it has been in the past. The last few years has seen positions left open for a period after someone leaves, so we have not spent the amount budgeted for personnel in the past several years. This could be different this coming year, so any reduction in revenue from what is budgeted will require more money from reserves.

The Timber Tax revenue the college receives each year from timber sales in the Tillamook State Forest has been put into the reserves for the past six or more years. Each year the college budgets some of the timber tax revenue to be used to balance the general fund, yet by the end of the year, we have not had to use any of it, so it stays in the reserves. This has allowed the college to build solid reserves that are close to matching the amount of the annual general fund budget. This will probably change this next year with the added pressure of more personnel costs. In addition, the Timber Tax revenue is expected to decline by 30-35% over the next 2-3 years due to a large reduction in logging on state forest land from the newly approved habitat conservation plan. We will monitor this very closely to be sure we are managing our resources carefully over the coming year.

We are proposing a 3% COLA and a step increase (also 3%) for the coming year. We have given a COLA and step increase for the past six years. The COLA will be less than last year as inflation is starting to decline, and 3% is a common number for other educational institutions this year. Other budget assumptions include keeping the insurance contribution the same, using the same beginning fund balance as this year (\$1.2M), and raising travel from this year's budget, but focusing department travel on attending affinity group meetings. Travel from professional development activities will then come from the line item budgeted for both faculty and staff for that purpose (\$15,000 for both groups). We will assume 3% growth in enrollment for tuition and fees, and include a stipend for faculty and staff to use each month for a health and wellness benefit.

The TBCC Board has already approved a \$2/credit increase for next year for both tuition and the universal fee. We will still remain the next to least expensive college in Oregon based on both our tuition and fee rate. The board has been very consistent over the past several years to increase tuition and fees modestly each year instead of increasing it at a larger rate every few years that would more negatively impact students. The Community College Support Fund (CCSF) is the amount of money that is provided to all 17 community colleges from the state legislature. The formula that is used by the Higher Education Coordinating Commission (HECC) to determine how much of that money each college receives has been revised but will not take effect until the 2024-25 fiscal year. This will give us time to test the new formula and make sure some colleges are not negatively impacted by the formula.

This is a biennium budget session for the state legislature. There are many new legislators that have been elected, and the presidents and the Oregon Community College Association (OCCA) are working hard to develop new relationships with these legislators so we can educate them on the importance of our work. The new Governor's budget came out in early February and has the community college budget at \$759M for the next biennium, compared to \$702M for the current biennium. We are lobbying the legislature for \$855M for the upcoming biennium, as that is the current service level (CSL) that has been calculated by the colleges. The CSL is the level of funding needed to maintain current service levels and does not

include doing anything new or innovative. This will be a big lift even though the February state revenue forecast was positive and encouraging. We will probably not know the actual amount of funding we will receive in the 2023-25 biennium until June, probably after our board has approved the 23-24 budget. We therefore have to estimate the CCSF amount for our budget and are using the Governor's amount (\$759M), believing the legislature will pass a budget that includes at least that amount and hopefully more.

One of the big projects we are currently working on is the sale of Bonds from the bond election of May 2022. The plan is to sell the \$14.4M in bonds on May 10, 2023. We then need to spend 5% of that amount within six months. We also just learned that the state plans to sell the bonds for the matching funds they approved in the 2021 legislative session. We initially felt we were not ready to receive this \$8M yet, but then learned that the next time they would be selling those bonds would be in May 2025, which is too late for our project. We agreed for the state to go ahead and sell the \$8M in bonds in May 2023 which will provide us with the entire \$22.4M for the Healthcare Education building project.

We have hired Wenaha Group as the project managers on both the Healthcare Education Building and the Center for Industrial Technology (CIT) projects. They worked with us to hire the architecture firm Opsis for the Healthcare Education Building project. They are now working with us to start the design process for the new building. We have also put together a Bond Oversight Committee, made up of community members, two board members, the architects and project managers, and a few executive leadership members. That group will meet bi-monthly to be kept informed on the progress being made on the bond project and to keep the community informed on what is happening. The plan right now is to have this new building completed by spring 2025 in time for our graduation ceremony.

Wenaha is also working to manage the CIT project, which is in partnership with the Economic Development Administration (EDA) who is providing 50% of the funding to renovate the facility. It will house the Manufacturing and Welding Technology programs. We are hiring a separate architecture firm for this project which should be approved by the board in April 2023. We are planning to have the renovations completed and classes being held in there by spring 2024.

We are also finishing up year two of our five-year Title III grant this year and are working hard to spend the money we have available (approximately \$450,000 per year). Most of this work focuses on student services, career services, advising, our new nursing program development, and the Foundation. Some of this work will be transformational for the college and benefit our students with enhanced advising and career services and help us successfully start the new nursing program.

One of the main reasons we were able to get the new Healthcare Education Building bond project passed by the voters of Tillamook County was the fact that it will house a new nursing program. We are the only community college in Oregon that does not have a two-year nursing program. We have been partnering with other coastal colleges to offer the program to our students, but it means they must travel quite a distance for many of their classes. We are now working with the State Board of Nursing to get our own program approved for an anticipated start of Winter 2024. We are working closely with Adventist Health Tillamook to help provide the resources and personnel to make this a successful program and grow our own nurses right here in Tillamook County.

The diversity, equity, and inclusion (DEI) work at TBCC continues. Our new strategic plan has an equity priority for the first time. The DEI Committee is very strong and is doing great work at the college and in the community to foster understanding and appreciation for equity efforts. We have tried for the past year and a half to hire a DEI staff person in partnership with Oregon Coast Community College, but those efforts have not worked, so we decided to make the position full-time for TBCC. We are in the process of recruiting someone for this important Coordinator position who would lead these DEI efforts and facilitate the DEI Committee.

I have ended my message each of the last several years by mentioning how bright of a future TBCC has in front of it. That is especially true this year as we have passed the bond and are working to design a new campus building, renovate another facility for our Manufacturing and Welding programs, grow more Career-Technical programs, innovate our student services with the Title III grant, continue our strong enrollment growth, get full staffing to handle our workloads, and implement a new strategic plan that continues to move us forward as a strong, healthy Oregon community college. We are very proud of the work we are doing for our students and the communities in Tillamook County and are looking forward to the coming year.

Dr. Ross Tomlin, President

Budget Officer Summary

Budget Development Guidelines

The following Budget Development Guidelines were approved by the Board of Education in March 2023. The 2023-2024 Budget contains funding addressing each of the Budget Development Guidelines as follows:

Guideline	Gloss and Funding/Project
<p>Assessment and Planning: Financially support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College’s mission, strategic priorities, and strategic objectives. Every department has Service Area Outcomes which are assessed and analyzed annually and are tied to strategic projects. Strategic projects are tied to a strategic priority and objective and include budget requirements.</p>	<p>Determining the short, intermediate, and long-range goals, objectives, and activities necessary to fulfill the College’s mission and strategic priorities in a continuously improving manner is essential to meet the expectations of those TBCC is charged to serve.</p> <ol style="list-style-type: none"> 1. Focus groups and online surveys to improve student success. 2. Funding to support implementation of TBCC’s student success initiatives. 3. Continued funding to support faculty work on student learning outcomes assessment.
<p>Educational Program Support: Direct the highest levels of financial support to those programs and courses with a demonstrated potential for growth in the following priority order: (1) degree and certificate programs, (2) other credit courses, (3) reimbursable non-credit programs and courses, (4) non-reimbursable.</p>	<ol style="list-style-type: none"> 1. A continuing commitment to offer the AAOT, AS, AGS and the ASOT-Business in a two-year time frame and OTM in a one-year time frame is reflected by continued funding of existing regular faculty positions and credit adjunct support. This action strengthens maintaining Accreditation. 2. A continuing commitment to offer requisite credit coursework for certificates of completion and associate of applied science degrees, such as Criminal Justice/Public Safety, Manufacturing and Industrial Technology, and others, is reflected by funding for regular and adjunct faculty. 3. Continue to build and strengthen access of local high school students to TBCC programs, courses and services. 4. Support for CTE and Academic Partnership Deans to enhance connections with high schools and strengthen K-14 programs of study.
<p>Educational Program Equipment: Give priority to maintaining up-to-date instructional technology and training equipment.</p>	<p>In today’s highly technological society, students trained 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.</p> <ol style="list-style-type: none"> 1. Continue planned upgrades of computer hardware and software in computer and writing labs. 2. Funding is provided for instructional technology, including transitioning from Moodle to Canvas use and other instructional software.

<p>Facilities: Maintain current facilities and acquire facilities necessary to achieve mission, core themes, and strategic initiatives.</p>	<p>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 2017 construction of the Partners for Rural Innovation was completed. A Facilities Master Plan (FMP) was completed in 2021. TBCC submitted a capital funding request to HECC to receive funds from the State’s 2021-2023 budget. TBCCs request was approved by the legislature. TBCC has been approved for a General Obligation bond during the May 2022 election to construct a new Healthcare Education building. TBCC has also obtained \$8 million in state match through the State’s sale of bonds in May of 2023.</p> <ol style="list-style-type: none"> 1. Maintain staffing and contracted services to provide a quality learning environment at all TBCC facilities. 2. Funding for Facilities Maintenance Plan projects has been obtained via General Obligation Bonds, grants, and State Match.
<p>Technological Resources: Provide computing and other technological resources leading to enriched educational opportunities for students and enhanced management information systems.</p>	<p>Information technologies are expanding at a phenomenal pace. Developing and maintaining a technological infrastructure to support information technologies is a paramount objective of progressive institutions of higher education. To serve the best interests of students, and to meet the information and accountability demands of the public, TBCC must establish a long-term financial commitment to this objective.</p> <ol style="list-style-type: none"> 1. Funding is provided for campus and instructional technology. 2. Funds are also provided to continue software and hardware improvements and enhancements. 3. Funding is being sought at the state level and may be allocated to a cybersecurity initiative.
<p>Faculty and Staff Development: Encourage faculty and staff development and training.</p>	<p>The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential.</p> <ol style="list-style-type: none"> 1. Continue faculty and administrative staff participation in State meetings. 2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities. 3. Continue funding support for professional development of faculty and staff through credit coursework and degrees. 4. Fund professional development activities for enhancing student relations and student engagement. 5. Participation and attendance at meetings and professional development opportunities may continue to be remote as a result of COVID-19 and budget limitations.

<p>Faculty and Staff Remuneration: Adjust salary levels to reflect, at a minimum, a constant value equivalent with 2022-2023 salary levels after accounting for inflation.</p>	<p>A key to attracting and keeping outstanding professional staff is to maintain remuneration at levels competitive with those offered by other similar community college employment opportunities in Oregon. TBCC is also conducting a compensation study through Portland State University to determine our competitiveness amongst similar organizations.</p> <ol style="list-style-type: none"> 1. Step movements are proposed for eligible staff and faculty in FY 23-24. 2. PERS Employee Contribution Pickup continued. 3. 3% Cost-of-Living adjustment is proposed. 4. Benefit rates are being adjusted as needed. 5. A Wellness Initiative is being proposed and discussed and funding for this initiative is estimated and included in the 2023-2024 proposed budget.
<p>Student Tuition and Fees: Within the constraints imposed by fiscal and other limitations, target movement of general tuition and fees to a level generally equivalent to those of Oregon’s other community colleges.</p>	<p>Community colleges are colleges of the people. Providing access to TBCC’s educational offerings is a concept intrinsic to the foundation of the College’s mission. Targeting tuition and fees to level reflective of neighboring and statewide institutions ensures maintenance of this objective.</p> <ol style="list-style-type: none"> 1. Credit Tuition increased from \$106 to \$108 per credit. 2. Credit Fees increased from \$20 to \$22 per credit. 3. No additional increases to student costs are proposed except for course and lab fees.

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 2023-2024.
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. Leadership reviewed three CPI measures for 2022. The average was approximately 3%. For FY23-24, a cost of living adjustment of 3% is 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.
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 \$760M 2023-2025 state appropriation.
8. TBCC was informed by the Tillamook County Treasurer that its timber revenue will decrease by approximately \$100,000 from 2022-2023 levels based on a State Forester forecast of the timber harvest.
9. The budget plans for \$141,677 Operating Contingency and \$1.2M for Ending Fund Balance in the General Fund. Ending Fund Balance represents approximately 17% of the General Fund budgeted expenditures and transfers. Operating Contingency includes 2% of the General Fund budgeted expenditures and transfers.
10. The budget contains the ongoing repayment of funds leveraged from the Capital Depreciation and Maintenance fund for construction of the Partners for Rural Innovation building.
11. The budget contains capital construction projects for the renovation of the Center for Industrial Technology and construction of a healthcare education building on the main campus.

Conclusion

Presented here is the proposed budget for FY2023-2024. Adoption of the approved budget by the Board of Education is scheduled for June 5, 2023.

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.

Kristin Reagan, Associate Vice President of Finance
Budget Officer



TILLAMOOK BAY
COMMUNITY COLLEGE

Budget Schedules

	2020 - 2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
ALL FUNDS SUMMARY						
GENERAL FUND	7,356,975	7,566,416	8,462,560	8,929,923	8,929,923	8,929,923
SPECIAL FUND	7,877,616	8,132,250	10,027,490	10,528,733	10,779,949	10,779,949
FINANCIAL AID FUND	1,632,090	1,614,059	1,871,973	1,898,428	1,898,428	1,898,428
ENTERPRISE FUND	225,765	301,023	287,085	358,998	358,998	358,998
DEBT SERVICE FUND	963,339	923,481	1,270,365	1,349,581	1,390,853	1,390,853
CAPITAL PROJECTS FUND	580,405	31,879	23,631,000	23,652,388	23,652,388	23,652,388
AGENCY FUND	13,722	13,743	12,250	11,434	11,434	11,434
ALL FUNDS TOTALS	18,649,912	18,582,851	45,562,723	46,729,485	47,021,973	47,021,973

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	8,261,621	8,465,523	8,725,032	9,277,789	9,277,789	9,277,789
FEDERAL SOURCES	1,429,335	1,745,049	3,404,286	2,245,157	2,245,157	2,245,157
STATE SOURCES	3,073,445	3,439,142	12,425,086	13,088,588	13,339,804	13,339,804
LOCAL SOURCES	2,999,989	2,911,945	3,596,595	3,977,821	4,019,093	4,019,093
TUITION AND FEES	1,318,247	1,133,610	1,394,933	1,470,677	1,470,677	1,470,677
OTHER SOURCES	690,691	339,072	492,975	841,720	841,720	841,720
OTHER FINANCING SOURCES	876,584	548,509	15,523,816	15,827,733	15,827,733	15,827,733
TOTAL RESOURCES	18,649,912	18,582,851	45,562,723	46,729,485	47,021,973	47,021,973
<i>REQUIREMENTS</i>						
INSTRUCTION	2,394,550	2,427,181	3,341,899	2,915,260	3,003,417	3,003,417
INSTRUCTIONAL SUPPORT	1,106,040	1,222,785	1,902,354	1,776,602	1,888,981	1,888,981
STUDENT SERVICES	715,498	803,144	1,087,071	1,426,177	1,467,793	1,467,793
COLLEGE SUPPORT	1,739,011	2,016,654	2,685,893	2,898,923	2,898,923	2,898,923
PLANT OPERATION AND MAINTENANCE	376,543	378,801	524,129	607,417	607,417	607,417
PLANT ADDITIONS	523,492	-	23,600,000	23,619,888	23,619,888	23,619,888
FINANCIAL AID	1,608,853	1,571,450	1,881,142	1,902,201	1,902,201	1,902,201
DEBT SERVICE	902,115	934,452	1,256,046	1,311,146	1,352,418	1,352,418
OTHER FINANCING USES	876,584	526,894	1,165,324	1,569,655	1,578,719	1,578,719
CONTINGENCY	-	14,743	759,877	774,329	774,329	774,329
SUBTOTALS	10,242,686	9,896,104	38,203,735	38,801,598	39,094,086	39,094,086
RESERVES	-	-	5,930,683	6,555,140	6,555,140	6,555,140
UNAPPROPRIATED ENDING FUND BALANCE	8,407,226	8,686,745	1,428,305	1,372,747	1,372,747	1,372,747
TOTAL REQUIREMENTS	18,649,912	18,582,851	45,562,723	46,729,485	47,021,973	47,021,973

23-24 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
GENERAL FUND			
To Debt Service		186,000	Debt Service on PERS Pension Bonds
			Transportation District bus service for all enrolled students and ASTBCC Officer
To Agency Fund		8,000	employment costs
			Board approved scholarships, discounts, and institutional employment and match required
To Financial Aid Fund		126,556	for Federal Work Study and Supplemental Educational Opportunity Grant
From Special Fund	42,853		PERS Debt Service on eligible wages
From Special Fund	7,000		Pest control contract
From Special Fund	358,137		Timber tax to support operational expenses
From Special Fund	38,448		Administrative overhead on grants and contracts
From Capital Project Fund	3,734		PERS Debt Service on eligible wages
From Enterprise Fund	5,686		PERS Debt Service on eligible wages
From Enterprise Fund	12,858		Campus store transfer
			Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental
From Financial Aid Fund	2,500		Educational Opportunity Grant
TOTAL	471,216	320,556	
SPECIAL FUND			
To General Fund		446,438	PERS Debt Service on eligible wages, administrative overhead on grants and contracts,
			strategic initiative funds, and timber tax to support operational expenses
To Special Fund		5,000	
To Capital Project Fund		559,944	
From Capital Project Fund	37,500		Reimburse portion of loan to finance Partners for Regional Innovation construction
TOTAL	37,500	1,011,382	
FINANCIAL AID FUND			
To General Fund		2,500	Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental
			Educational Opportunity Grant
From General Fund	126,556		Board approved scholarships, discounts, and institutional employment and match required
			for Federal Work Study and Supplemental Educational Opportunity Grant
TOTAL	126,556	2,500	

ENTERPRISE FUND

To General Fund		5,686	PERS Debt Service on eligible wages
To General Fund		12,858	Campus store transfer
TOTAL	<u>-</u>	<u>18,544</u>	

DEBT SERVICE FUND

From General Fund	186,000		PERS Debt Service on eligible wages
TOTAL	<u>186,000</u>	<u>-</u>	

CAPITAL PROJECT FUND

To General Fund		3,734	PERS debt service on eligible wages
To Special Fund		32,500	Reimburse portion of loan to finance Partners for Regional Innovation construction
From Special Fund	559,944		TBCC's match on EDA Grant for CIT Building Construction
TOTAL	<u>559,944</u>	<u>36,234</u>	

AGENCY FUND

From General Fund	8,000		Transportation District bus service for all enrolled students and ASTBCC Officer employment costs
TOTAL	<u>8,000</u>	<u>-</u>	

TOTAL TRANSFER - ALL FUNDS 1,389,216 1,389,216



TILLAMOOK BAY

COMMUNITY COLLEGE

General Fund

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
GENERAL FUND							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,840,988	1,824,499	1,800,000	1,200,000	1,200,000	1,200,000
STATE SOURCES							
1000-040-4200-00	Community College Support Fund	2,519,796	2,930,765	3,064,686	4,035,496	4,035,496	4,035,496
1000-040-4210-00	State Timber Tax	2,695	1,651	1,500	3,000	3,000	3,000
1000-040-4220-00	Grants-State	2,902	3,945	-	-	-	-
LOCAL SOURCES							
1000-050-4300-00	Current Year Property Taxes	1,372,144	1,421,370	1,430,213	1,517,313	1,517,313	1,517,313
1000-050-4310-00	Prior Years Property Taxes	43,911	34,635	43,000	47,833	47,833	47,833
1000-050-4331-00	Contracts - Local	89,727	72,541	40,640	40,640	40,640	40,640
TUITION AND FEES							
1000-100-4400-00	Tuition	921,194	794,223	930,000	930,000	930,000	930,000
1000-100-4401-00	Continuing and Community Ed Tuition	10,315	8,937	12,100	9,000	9,000	9,000
1000-100-4410-00	Fees	127,932	131,784	166,257	166,257	166,257	166,257
1000-100-4411-00	Fees-Other Course Fees	50,291	40,995	50,000	50,000	50,000	50,000
1000-100-4412-00	Fees-Student Service Fees	-	-	-	-	-	-
1000-100-4413-00	Fees-Technology Fees	-	-	-	-	-	-
1000-100-4414-00	Fees-Facility Use Fees	770	665	2,000	-	-	-
1000-100-4416-00	CEU/CED Course Fees	2,300	1,610	3,500	3,500	3,500	3,500
1000-100-4417-00	CEU/CED Other Course Fees	200	2,110	200	200	200	200
1000-100-4418-00	Fees - Online/Hybrid Fees	56,630	-	-	-	-	-
1000-100-4450-00	Fees-ABE/GED	2,370	3,750	3,000	3,000	3,000	3,000
1000-100-4460-00	Fees-Placement Test Fees	30	150	120	120	120	120
1000-100-4461-00	Fees-Other Testing Fees	3,765	2,640	2,500	3,000	3,000	3,000
1000-100-4480-00	Fees-Miscellaneous	5,175	-	3,000	200	200	200
OTHER SOURCES							
1000-150-4500-00	Sales of Goods and Services	6,577	2,777	3,500	1,200	1,200	1,200
1000-150-4502-00	GED Testing	1,574	1,604	1,500	1,500	1,500	1,500
1000-150-4700-00	Interest Income	43,699	34,229	45,000	360,000	360,000	360,000
1000-150-4710-00	Rental Income	12,000	15,295	18,000	18,000	18,000	18,000
1000-150-4720-00	Miscellaneous Income	50,676	31,408	30,000	30,000	30,000	30,000
1000-150-4770-00	Sale of Equipment	1,100	1,815	-	-	-	-
OTHER FINANCING SOURCES							
1000-190-4920-00	Transfer In From Special Fund	128,413	139,446	762,786	446,438	446,438	446,438
1000-190-4930-00	Transfer In From Enterprise Fund	8,418	2,994	9,657	18,544	18,544	18,544
1000-190-4950-00	Transfer In From Capital Project Fund	-	-	-	3,734	3,734	3,734
1000-190-4980-00	Transfer In From Financial Aid Fund	2,224	1,989	2,670	2,500	2,500	2,500
1000-190-4991-00	Administrative Overhead Transfer	49,159	58,590	36,731	38,448	38,448	38,448
TOTAL RESOURCES		7,356,975	7,566,416	8,462,560	8,929,923	8,929,923	8,929,923

		2020 - 2021	2021 - 2022	2022-2023	2023-2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
GENERAL FUND SUMMARY							
	TOTAL RESOURCES	7,356,975	7,566,416	8,462,560	8,929,923	8,929,923	8,929,923
<i>REQUIREMENTS</i>							
	INSTRUCTION	2,011,456	1,952,843	2,463,532	2,400,453	2,400,453	2,400,453
	INSTRUCTIONAL SUPPORT	628,548	737,558	757,033	840,751	840,751	840,751
	STUDENT SERVICES	533,435	521,415	648,400	845,364	845,364	845,364
	COLLEGE SUPPORT	1,737,411	1,970,495	2,451,261	2,622,255	2,622,255	2,622,255
	PLANT OPERATION AND MAINTENANCE	315,178	329,480	475,529	558,867	558,867	558,867
	PLANT ADDITIONS	-	-	-	-	-	-
	FINANCIAL AID	-	-	-	-	-	-
	DEBT SERVICE	-	-	-	-	-	-
	TRANSFERS OUT	306,448	299,195	325,128	320,556	320,556	320,556
	CONTINGENCY	-	-	141,677	141,677	141,677	141,677
	SUBTOTALS	5,532,476	5,810,986	7,262,560	7,729,923	7,729,923	7,729,923
RESERVES							
	UNAPPROPRIATED ENDING FUND BALANCE	1,824,499	1,755,429	1,200,000	1,200,000	1,200,000	1,200,000
	TOTAL REQUIREMENTS	7,356,975	7,566,415	8,462,560	8,929,923	8,929,923	8,929,923

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
GENERAL FUND: INSTRUCTION SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
SMALL BUSINESS DEVELOPMENT	38,291	28,306	38,577	32,545	32,545	32,545
SKILLS DEVELOPMENT	112,163	133,727	213,264	172,897	172,897	172,897
CONTINUING EDUCATION	83,364	95,332	102,207	57,523	57,523	57,523
LDC - BUSINESS ADMINISTRATION	263,593	203,429	215,849	217,337	217,337	217,337
LDC - GENERAL EDUCATION	922,686	979,744	1,274,150	1,243,646	1,243,646	1,243,646
LDC - AG/NATURAL RESOURCES/FORESTRY	78,320	34,547	75,179	74,749	74,749	74,749
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY	33,035	29,992	39,771	36,645	36,645	36,645
CTE - HEALTHCARE	111,263	113,960	136,199	170,509	170,509	170,509
CTE - NURSING	-	-	-	18,449	18,449	18,449
CTE - MANUFACTURING AND INDUSTRIAL TECH	200,569	191,826	105,522	117,669	117,669	117,669
INSTRUCTIONAL TECHNOLOGY	168,172	141,978	262,814	258,484	258,484	258,484
INSTRUCTION TOTALS	2,011,456	1,952,843	2,463,532	2,400,453	2,400,453	2,400,453

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-210 Small Business Development							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	29,470	20,436	24,551	20,071	20,071	20,071
1000-210-5080-00	Other Payroll Expenses	7	6	8	6	6	6
1000-210-5081-00	Insurance Benefits	83	4,861	5,992	4,831	4,831	4,831
1000-210-5082-00	Workers' Comp Insurance	67	55	76	75	75	75
1000-210-5083-00	FICA	2,255	1,551	1,878	1,535	1,535	1,535
1000-210-5084-00	PERS Contributions	6,142	1,073	5,679	5,766	5,766	5,766
1000-210-5085-00	Unemployment Insurance	267	324	393	261	261	261
SMALL BUSINESS DEVELOPMENT TOTALS		38,291	28,306	38,577	32,545	32,545	32,545

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-220 Skills Development							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	24,991	29,100	36,178	-	-	-
1000-220-5050-00	Instructional Salaries - Regular	-	-	53,711	64,134	64,134	64,134
1000-220-5060-00	Instructional Salaries - Adjunct	32,615	43,609	22,737	23,419	23,419	23,419
1000-220-5070-00	Hourly Wages	28,142	32,167	34,000	35,020	35,020	35,020
1000-220-5080-00	Other Payroll Expenses	28	31	50	88	88	88
1000-220-5081-00	Insurance Benefits	4,598	3,660	21,443	16,104	16,104	16,104
1000-220-5082-00	Workers' Comp Insurance	212	307	454	457	457	457
1000-220-5083-00	FICA	6,559	8,023	11,217	9,373	9,373	9,373
1000-220-5084-00	PERS Contributions	7,639	11,646	24,728	18,409	18,409	18,409
1000-220-5085-00	Unemployment Insurance	1,236	1,678	2,346	1,593	1,593	1,593
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	1,471	330	250	500	500	500
1000-220-6012-00	Textbooks	-	1,684	2,200	2,500	2,500	2,500
1000-220-6020-00	Travel and Meetings	-	-	700	700	700	700
1000-220-6050-00	Postage and Shipping	-	-	100	100	100	100
1000-220-6060-00	Membership Dues	-	-	150	500	500	500
1000-220-6080-00	Advertising	-	-	1,500	-	-	-
1000-220-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-220-6240-00	Non-capital Equipment - Equipment	4,662	1,492	-	-	-	-
1000-220-6241-00	Non-capital Equipment - Software	-	-	-	-	-	-
1000-220-6321-00	Testing - GED	10	-	1,500	-	-	-
1000-220-6325-00	Testing - CASAS	-	-	-	-	-	-
SKILLS DEVELOPMENT TOTALS		112,163	133,727	213,264	172,897	172,897	172,897

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-230 Continuing Education							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	45,372	47,668	51,553	21,269	21,269	21,269
1000-230-5030-00	Support Staff Salaries	-	-	-	-	-	-
1000-230-5060-00	Instructional Salaries - Adjunct	1,652	3,490	3,000	3,605	3,605	3,605
1000-230-5070-00	Hourly Wages	-	40	-	-	-	-
1000-230-5080-00	Other Payroll Expenses	18	19	22	33	33	33
1000-230-5081-00	Insurance Benefits	8,509	8,671	9,235	5,636	5,636	5,636
1000-230-5082-00	Workers' Comp Insurance	115	150	168	93	93	93
1000-230-5083-00	FICA	3,528	3,878	4,174	1,903	1,903	1,903
1000-230-5084-00	PERS Contributions	9,748	11,273	12,132	6,111	6,111	6,111
1000-230-5085-00	Unemployment Insurance	641	687	873	323	323	323
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	-	-	200	200	200	200
1000-230-6020-00	Travel and Meetings	-	-	250	250	250	250
1000-230-6050-00	Postage and Shipping	-	-	100	100	100	100
1000-230-6081-00	Marketing-Print Advertising	-	-	500	-	-	-
1000-230-6301-00	Instructional Contract - Other	10,608	17,331	18,000	18,000	18,000	18,000
1000-230-6302-00	Other Course Expense	3,173	2,125	2,000	-	-	-
CONTINUING EDUCATION TOTALS		83,364	95,332	102,207	57,523	57,523	57,523

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-240 LDC - Business Administration							
PERSONNEL SERVICES							
1000-240-5050-00	Instructional Salaries - Regular	163,795	117,388	99,918	106,003	106,003	106,003
1000-240-5060-00	Instructional Salaries - Adjunct	13,207	24,180	47,755	49,188	49,188	49,188
1000-240-5070-00	Hourly Wages	120	200	1,000	-	-	-
1000-240-5080-00	Other Payroll Expenses	33	29	25	44	44	44
1000-240-5081-00	Insurance Benefits	32,451	20,461	16,436	16,104	16,104	16,104
1000-240-5082-00	Workers' Comp Insurance	476	444	461	579	579	579
1000-240-5083-00	FICA	13,366	9,746	11,374	11,872	11,872	11,872
1000-240-5084-00	PERS Contributions	38,529	28,873	34,226	30,455	30,455	30,455
1000-240-5085-00	Unemployment Insurance	1,467	1,234	2,379	2,017	2,017	2,017
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	-	5	200	200	200	200
1000-240-6012-00	Textbooks	-	870	1,500	500	500	500
1000-240-6020-00	Travel and Meetings	-	-	375	375	375	375
1000-240-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-240-6060-00	Membership Dues	149	-	200	-	-	-
1000-240-6190-00	Licenses and renewals	-	-	-	-	-	-
LDC - BUSINESS ADMINISTRATION TOTALS		263,593	203,429	215,849	217,337	217,337	217,337

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-250 LDC - General Education							
PERSONNEL SERVICES							
1000-250-5010-00	Administrative Salaries	-	16,525	70,248	-	-	-
1000-250-5050-00	Instructional Salaries - Regular	442,804	456,655	549,100	600,371	600,371	600,371
1000-250-5060-00	Instructional Salaries - Adjunct	193,451	196,143	254,715	262,356	262,356	262,356
1000-250-5070-00	Hourly Wages	10,828	18,018	12,500	12,875	12,875	12,875
1000-250-5080-00	Other Payroll Expenses	146	162	190	165	165	165
1000-250-5081-00	Insurance Benefits	77,903	75,509	106,753	112,728	112,728	112,728
1000-250-5082-00	Workers' Comp Insurance	1,617	2,186	2,744	2,148	2,148	2,148
1000-250-5083-00	FICA	47,742	51,708	67,822	44,034	44,034	44,034
1000-250-5084-00	PERS Contributions	119,790	141,272	164,094	172,486	172,486	172,486
1000-250-5085-00	Unemployment Insurance	6,887	7,907	14,184	7,483	7,483	7,483
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	498	413	500	500	500	500
1000-250-6012-00	Textbooks	1,100	1,259	2,000	2,200	2,200	2,200
1000-250-6020-00	Travel and Meetings	2,642	169	2,200	2,200	2,200	2,200
1000-250-6021-00	Professional Development	200	599	-	-	-	-
1000-250-6050-00	Postage and Shipping	144	169	100	100	100	100
1000-250-6060-00	Membership Dues	-	-	300	300	300	300
1000-250-6070-00	Publications	-	-	200	200	200	200
1000-250-6080-00	Advertising	-	-	1,500	-	-	-
1000-250-6170-00	Other Contracted Services	-	-	500	500	500	500
1000-250-6212-00	Equipment Maintenance Contract	-	-	5,000	5,000	5,000	5,000
1000-250-6240-00	Non-capital Equipment - Equipment	3,989	6,848	5,000	5,000	5,000	5,000
1000-250-6241-00	Non-capital Equipment - Software	-	-	-	-	-	-
1000-250-6260-00	College Functions	-	-	500	500	500	500
1000-250-6302-00	Other Course Expense	12,945	4,200	12,500	12,500	12,500	12,500
1000-250-6360-00	Miscellaneous	-	-	1,500	-	-	-
LDC - GENERAL EDUCATION TOTALS		922,686	979,744	1,274,150	1,243,646	1,243,646	1,243,646

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-260 LDC - Agriculture/Natural Resources/Forestry							
PERSONNEL SERVICES							
1000-260-5050-00	Instructional Salaries - Regular	6,382	-	-	-	-	-
1000-260-5060-00	Instructional Salaries - Adjunct	17,166	7,065	7,981	8,220	8,220	8,220
1000-260-5070-00	Hourly Wages	980	2,340	2,800	2,884	2,884	2,884
1000-260-5080-00	Other Payroll Expenses	7	3	18	11	11	11
1000-260-5081-00	Insurance Benefits	970	799	-	-	-	-
1000-260-5082-00	Workers' Comp Insurance	56	28	33	41	41	41
1000-260-5083-00	FICA	1,795	1,021	825	849	849	849
1000-260-5084-00	PERS Contributions	4,347	2,984	749	-	-	-
1000-260-5085-00	Unemployment Insurance	326	214	173	144	144	144
MATERIALS AND SERVICES							
1000-260-6010-00	Supplies	-	191	500	600	600	600
1000-260-6012-00	Textbooks	-	328	600	500	500	500
1000-260-6020-00	Travel and Meeting	75	-	500	500	500	500
1000-260-6170-00	Other Contracted Services	45,000	18,551	60,000	60,000	60,000	60,000
1000-260-6240-00	Non-capital Equipment - Equipment	696	-	-	-	-	-
1000-260-6302-00	Other Course Expense	520	1,025	1,000	1,000	1,000	1,000
LDC - AGRICULTURE/NAT RES/FORESTRY TOTALS		78,320	34,547	75,179	74,749	74,749	74,749

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-270 CTE - Criminal Justice/Public Safety							
PERSONNEL SERVICES							
1000-270-5060-00	Instructional Salaries - Adjunct	24,507	21,691	24,358	25,089	25,089	25,089
1000-270-5070-00	Hourly Wages	5,336	5,375	7,322	7,552	7,552	7,552
1000-270-5080-00	Other Payroll Expenses	8	8	14	11	11	11
1000-270-5082-00	Workers' Comp Insurance	76	80	98	122	122	122
1000-270-5083-00	FICA	2,283	2,071	2,423	2,497	2,497	2,497
1000-270-5084-00	PERS Contributions	-	-	3,189	-	-	-
1000-270-5085-00	Unemployment Insurance	448	433	507	424	424	424
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	-	0	1,000	100	100	100
1000-270-6012-00	Textbooks	377	335	600	600	600	600
1000-270-6020-00	Travel and Meeting	-	-	250	250	250	250
1000-270-6050-00	Postage and Shipping	-	-	10	-	-	-
1000-270-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-270-6302-00	Other Course Expense	-	-	-	-	-	-
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY TOTALS		33,035	29,992	39,771	36,645	36,645	36,645

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-271 - Healthcare							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	23,068	26,730	26,210	58,999	58,999	58,999
1000-271-5060-00	Instructional Salaries - Adjunct	41,735	42,043	44,233	45,560	45,560	45,560
1000-271-5070-00	Hourly Wages	6,962	4,682	7,202	7,418	7,418	7,418
1000-271-5080-00	Other Payroll Expenses	23	21	28	27	27	27
1000-271-5081-00	Insurance Benefits	8,086	8,134	8,142	16,104	16,104	16,104
1000-271-5082-00	Workers' Comp Insurance	177	206	241	418	418	418
1000-271-5083-00	FICA	5,484	5,587	5,940	8,566	8,566	8,566
1000-271-5084-00	PERS Contributions	14,678	12,451	15,338	16,951	16,951	16,951
1000-271-5085-00	Unemployment Insurance	1,034	1,130	1,242	1,456	1,456	1,456
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	1,036	49	600	500	500	500
1000-271-6012-00	Textbooks	65	97	500	1,000	1,000	1,000
1000-271-6020-00	Travel and Meeting	2,254	2,388	1,875	1,500	1,500	1,500
1000-271-6050-00	Postage and Shipping	6	1	10	10	10	10
1000-271-6170-00	Other Contracted Services	2,775	5,836	3,300	-	-	-
1000-271-6240-00	Non-capital Equipment - Equipment	-	146	1,500	1,500	1,500	1,500
1000-271-6301-00	Instructional Contract - Other	-	-	9,830	-	-	-
1000-271-6302-00	Other Course Expense	2,998	2,363	4,000	10,000	10,000	10,000
1000-271-6320-00	Testing	882	1,470	4,708	-	-	-
1000-271-6360-00	Miscellaneous	-	627	1,300	500	500	500
CTE - HEALTHCARE TOTALS		111,263	113,960	136,199	170,509	170,509	170,509

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-271 CTE - Nursing							
PERSONNEL SERVICES							
1000-272-5010-00	Administrative Salaries	-	-	-	-	-	-
1000-272-5060-00	Instructional Salaries - Adjunct	-	-	-	15,000	15,000	15,000
1000-272-5070-00	Hourly Wages	-	-	-	-	-	-
1000-272-5080-00	Other Payroll Expenses	-	-	-	-	-	-
1000-272-5081-00	Insurance Benefits	-	-	-	-	-	-
1000-272-5082-00	Workers' Comp Insurance	-	-	-	56	56	56
1000-272-5083-00	FICA	-	-	-	1,148	1,148	1,148
1000-272-5084-00	PERS Contributions	-	-	-	-	-	-
1000-272-5085-00	Unemployment Insurance	-	-	-	195	195	195
MATERIALS AND SERVICES							
1000-272-6010-00	Supplies	-	-	-	500	500	500
1000-272-6012-00	Textbooks	-	-	-	-	-	-
1000-272-6020-00	Travel and Meeting	-	-	-	1,500	1,500	1,500
1000-272-6050-00	Postage and Shipping	-	-	-	50	50	50
1000-272-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-272-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
1000-272-6301-00	Instructional Contract - Other	-	-	-	-	-	-
1000-272-6302-00	Other Course Expense	-	-	-	-	-	-
1000-272-6320-00	Testing	-	-	-	-	-	-
1000-272-6360-00	Miscellaneous	-	-	-	-	-	-
CTE - HEALTHCARE TOTALS		-	-	-	18,449	18,449	18,449

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-280 CTE - Manufacturing and Industrial Tech							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	28,584	23,478	-	-	-	-
1000-280-5050-00	Instructional Salaries - Regular	51,655	54,268	-	31,133	31,133	31,133
1000-280-5060-00	Instructional Salaries - Adjunct	50,747	52,986	53,708	55,319	55,319	55,319
1000-280-5070-00	Hourly Wages	1,055	900	1,500	1,545	1,545	1,545
1000-280-5080-00	Other Payroll Expenses	40	35	5	21	21	21
1000-280-5081-00	Insurance Benefits	14,138	14,578	-	8,052	8,052	8,052
1000-280-5082-00	Workers' Comp Insurance	327	393	171	429	429	429
1000-280-5083-00	FICA	10,022	10,022	4,224	6,732	6,732	6,732
1000-280-5084-00	PERS Contributions	21,536	17,996	3,831	8,944	8,944	8,944
1000-280-5085-00	Unemployment Insurance	1,622	1,712	883	1,144	1,144	1,144
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	409	164	100	-	-	-
1000-280-6012-00	Textbooks	960	780	500	500	500	500
1000-280-6020-00	Travel and Meeting	-	558	1,250	250	250	250
1000-280-6050-00	Postage and Shipping	11	-	-	-	-	-
1000-280-6060-00	Membership Dues	100	-	-	-	-	-
1000-280-6080-00	Advertising	-	-	1,500	-	-	-
1000-280-6170-00	Other Contracted Services	-	-	500	500	500	500
1000-280-6230-00	Rent - Classroom	990	1,155	2,500	1,000	1,000	1,000
1000-280-6240-00	Non-capital Equipment - Equipment	210	3,909	2,750	-	-	-
1000-280-6241-00	Non-capital Equipment - Software	-	-	1,600	1,600	1,600	1,600
1000-280-6302-00	Other Course Expense	18,163	8,894	30,000	-	-	-
1000-280-6360-00	Miscellaneous	-	-	500	500	500	500
CTE - MANUFACTURING AND INDUSTRIAL TECH TOTALS		200,569	191,826	105,522	117,669	117,669	117,669

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-290 Instructional Technology							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	54,045	32,140	43,413	46,057	46,057	46,057
1000-290-5030-00	Support Staff Salaries	-	5,975	59,059	67,058	67,058	67,058
1000-290-5080-00	Other Payroll Expenses	20	11	44	34	34	34
1000-290-5081-00	Insurance Benefits	8,101	5,841	23,908	9,662	9,662	9,662
1000-290-5082-00	Workers' Comp Insurance	130	101	316	422	422	422
1000-290-5083-00	FICA	4,097	2,864	7,839	8,653	8,653	8,653
1000-290-5084-00	PERS Contributions	12,657	7,947	24,706	33,563	33,563	33,563
1000-290-5085-00	Unemployment Insurance	662	433	1,639	1,466	1,466	1,466
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	3,926	1,134	3,000	2,000	2,000	2,000
1000-290-6020-00	Travel and Meetings	-	-	25	25	25	25
1000-290-6060-00	Membership Dues	495	-	500	520	520	520
1000-290-6170-00	Other Contracted Services	27,093	32,331	21,365	17,929	17,929	17,929
1000-290-6190-00	Licenses and renewals	15,257	30,527	43,000	38,671	38,671	38,671
1000-290-6200-00	Internet - Technology	8,400	10,741	13,000	11,424	11,424	11,424
1000-290-6240-00	Non-capital Equipment - Equipment	32,811	11,931	20,000	20,000	20,000	20,000
1000-290-6241-00	Non-capital Equipment - Software	478	-	1,000	1,000	1,000	1,000
INSTRUCTIONAL TECHNOLOGY TOTALS		168,172	141,978	262,814	258,484	258,484	258,484

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	409,378	491,107	437,984	526,305	526,305	526,305
LIBRARY	219,170	246,403	160,087	176,679	176,679	176,679
LEARNING LOUNGE/TESTING CENTER	-	47	158,962	137,767	137,767	137,767
INSTRUCTIONAL SUPPORT TOTALS	628,548	737,558	757,033	840,751	840,751	840,751

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-310 Instructional Support Management							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	200,899	242,758	220,907	267,232	267,232	267,232
1000-310-5030-00	Support Staff Salaries	56,059	49,615	41,870	43,126	43,126	43,126
1000-310-5070-00	Hourly Wages	1,848	5,590	10,000	-	-	-
1000-310-5080-00	Other Payroll Expenses	76	73	87	131	131	131
1000-310-5081-00	Insurance Benefits	56,096	60,350	52,215	64,416	64,416	64,416
1000-310-5082-00	Workers' Comp Insurance	613	756	844	1,157	1,157	1,157
1000-310-5083-00	FICA	19,467	22,376	20,868	23,742	23,742	23,742
1000-310-5084-00	PERS Contributions	56,111	54,885	61,475	89,166	89,166	89,166
1000-310-5085-00	Unemployment Insurance	2,533	3,055	4,365	4,035	4,035	4,035
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	274	609	1,200	1,000	1,000	1,000
1000-310-6020-00	Travel and Meetings	-	340	2,000	3,000	3,000	3,000
1000-310-6021-00	Professional Development	9,665	7,819	8,000	15,000	15,000	15,000
1000-310-6050-00	Postage and Shipping	144	40	150	50	50	50
1000-310-6060-00	Membership Dues	-	803	500	750	750	750
1000-310-6160-00	Accreditation and Assessment	5,139	41,194	10,003	12,000	12,000	12,000
1000-310-6260-00	College Functions	-	-	2,000	1,000	1,000	1,000
1000-310-6360-00	Miscellaneous	454	845	1,500	500	500	500
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS		409,378	491,107	437,984	526,305	526,305	526,305

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-320 Library							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	61,318	30,663	50,893	53,993	53,993	53,993
1000-320-5030-00	Support Staff Salaries	-	49,423	24,387	24,387	24,387	24,387
1000-320-5070-00	Hourly Wages	73,014	67,141	-	-	-	-
1000-320-5080-00	Other Payroll Expenses	44	63	38	37	37	37
1000-320-5081-00	Insurance Benefits	16,005	21,491	20,396	28,182	28,182	28,182
1000-320-5082-00	Workers' Comp Insurance	299	432	232	289	289	289
1000-320-5083-00	FICA	9,902	11,260	5,759	5,990	5,990	5,990
1000-320-5084-00	PERS Contributions	20,537	30,114	17,413	22,518	22,518	22,518
1000-320-5085-00	Unemployment Insurance	1,741	2,312	1,204	1,018	1,018	1,018
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	1,068	3,104	1,500	1,500	1,500	1,500
1000-320-6020-00	Travel and Meetings	1,474	418	600	600	600	600
1000-320-6050-00	Postage and Shipping	18	13	100	100	100	100
1000-320-6060-00	Membership Dues	216	216	250	250	250	250
1000-320-6071-00	Library Materials	27,856	16,577	27,815	27,815	27,815	27,815
1000-320-6170-00	Other Contracted Services	2,379	12,548	9,000	9,500	9,500	9,500
1000-320-6240-00	Non-capital Equipment - Equipment	2,855	-	-	-	-	-
1000-320-6321-00	Testing - GED	-	628	-	-	-	-
1000-320-6322-00	Testing - Placement	429	-	-	-	-	-
1000-320-6360-00	Miscellaneous	15	-	500	500	500	500
LIBRARY TOTALS		219,170	246,403	160,087	176,679	176,679	176,679

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-330 Learning Lounge/Testing Center							
PERSONNEL SERVICES							
1000-330-5030-00	Support Staff Salaries	-	-	32,634	25,872	25,872	25,872
1000-330-5070-00	Hourly Wages	-	-	73,590	73,590	73,590	73,590
1000-330-5080-00	Other Payroll Expenses	-	-	32	21	21	21
1000-330-5081-00	Insurance Benefits	-	-	10,182	12,078	12,078	12,078
1000-330-5082-00	Workers' Comp Insurance	-	-	329	371	371	371
1000-330-5083-00	FICA	-	-	8,127	7,609	7,609	7,609
1000-330-5084-00	PERS Contributions	-	-	24,569	7,433	7,433	7,433
1000-330-5085-00	Unemployment Insurance	-	-	1,699	1,293	1,293	1,293
MATERIALS AND SERVICES							
1000-330-6010-00	Supplies	-	-	2,600	2,700	2,700	2,700
1000-330-6020-00	Travel and Meeting	-	-	200	200	200	200
1000-330-6170-00	Other Contracted Services	-	47	3,000	3,100	3,100	3,100
1000-330-6321-00	Testing - GED	-	-	1,500	3,000	3,000	3,000
1000-330-6360-00	Miscellaneous	-	-	500	500	500	500
LEARNING LOUNGE/TESTING CTR TOTALS		-	47	158,962	137,767	137,767	137,767

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
GENERAL FUND: STUDENT SERVICES SUMMARY						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	94,021	106,616	123,717	275,982	275,982	275,982
FINANCIAL AID	163,112	156,899	204,616	219,890	219,890	219,890
ENROLLMENT SERVICES	103,923	81,043	95,594	178,866	178,866	178,866
ACADEMIC ADVISING	172,379	176,857	224,473	85,857	85,857	85,857
ENGAGEMENT	-	-	-	84,769	84,769	84,769
STUDENT SERVICES TOTALS	533,435	521,415	648,400	845,364	845,364	845,364

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-410 Management of Student Services							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	61,589	68,050	77,215	168,077	168,077	168,077
1000-410-5070-00	Hourly Wages	-	750	-	-	-	-
1000-410-5080-00	Other Payroll Expenses	15	16	18	42	42	42
1000-410-5081-00	Insurance Benefits	12,111	12,754	13,342	32,208	32,208	32,208
1000-410-5082-00	Workers' Comp Insurance	149	191	239	623	623	623
1000-410-5083-00	FICA	4,555	5,073	5,907	12,858	12,858	12,858
1000-410-5084-00	PERS Contributions	12,840	15,527	17,860	48,289	48,289	48,289
1000-410-5085-00	Unemployment Insurance	518	615	1,236	2,185	2,185	2,185
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	1	220	200	500	500	500
1000-410-6020-00	Travel and Meetings	-	150	500	1,000	1,000	1,000
1000-410-6060-00	Membership Dues	-	-	200	200	200	200
1000-410-6270-00	Graduation	2,243	3,270	7,000	10,000	10,000	10,000
MANAGEMENT OF STUDENT SERVICES TOTALS		94,021	106,616	123,717	275,982	275,982	275,982

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-420 Financial Aid							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	27,572	40,023	23,326	24,747	24,747	24,747
1000-420-5030-00	Support Staff Salaries	72,940	58,401	96,604	102,487	102,487	102,487
1000-420-5080-00	Other Payroll Expenses	40	32	49	99	99	99
1000-420-5081-00	Insurance Benefits	29,352	26,210	36,647	36,234	36,234	36,234
1000-420-5082-00	Workers' Comp Insurance	240	262	371	474	474	474
1000-420-5083-00	FICA	7,345	7,126	9,174	9,740	9,740	9,740
1000-420-5084-00	PERS Contributions	23,303	20,807	29,601	38,529	38,529	38,529
1000-420-5085-00	Unemployment Insurance	1,279	1,292	1,919	1,655	1,655	1,655
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	178	282	400	400	400	400
1000-420-6020-00	Travel and Meetings	-	1,523	875	875	875	875
1000-420-6060-00	Membership Dues	863	941	2,500	1,500	1,500	1,500
1000-420-6080-00	Advertising	-	-	150	150	150	150
1000-420-6170-00	Other Contracted Services	-	-	3,000	3,000	3,000	3,000
FINANCIAL AID TOTALS		163,112	156,899	204,616	219,890	219,890	219,890

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-430 Enrollment Services							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	42,826	12,303	12,353	27,520	27,520	27,520
1000-430-5030-00	Support Staff Salaries	27,182	40,846	45,688	71,777	71,777	71,777
1000-430-5080-00	Other Payroll Expenses	29	20	27	88	88	88
1000-430-5081-00	Insurance Benefits	15,594	8,784	14,302	32,208	32,208	32,208
1000-430-5082-00	Workers' Comp Insurance	164	149	180	358	358	358
1000-430-5083-00	FICA	5,294	4,058	4,440	7,596	7,596	7,596
1000-430-5084-00	PERS Contributions	8,749	12,294	13,425	28,528	28,528	28,528
1000-430-5085-00	Unemployment Insurance	1,015	717	929	1,291	1,291	1,291
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	727	223	500	500	500	500
1000-430-6020-00	Travel and Meetings	-	-	500	750	750	750
1000-430-6050-00	Postage and Shipping	760	658	1,500	1,500	1,500	1,500
1000-430-6060-00	Membership Dues	624		650	650	650	650
1000-430-6170-00	Other Contracted Services	959	991	1,100	1,100	1,100	1,100
1000-430-6311-00	Student Support Services - ADA	959	991	1,100	5,000	5,000	5,000
ENROLLMENT SERVICES TOTALS		103,923	81,043	95,594	178,866	178,866	178,866

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-435 Engagement							
PERSONNEL SERVICES							
1000-435-5010-00	Administrative Salaries	-	-	-	-	-	-
1000-435-5030-00	Support Staff Salaries	-	-	-	47,547	47,547	47,547
1000-435-5080-00	Other Payroll Expenses	-	-	-	42	42	42
1000-435-5081-00	Insurance Benefits	-	-	-	16,104	16,104	16,104
1000-435-5082-00	Workers' Comp Insurance	-	-	-	177	177	177
1000-435-5083-00	FICA	-	-	-	3,623	3,623	3,623
1000-435-5084-00	PERS Contributions	-	-	-	13,660	13,660	13,660
1000-435-5085-00	Unemployment Insurance	-	-	-	616	616	616
MATERIALS AND SERVICES							
1000-435-6010-00	Supplies	-	-	-	150	150	150
1000-435-6020-00	Travel and Meetings	-	-	-	200	200	200
1000-435-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-435-6060-00	Membership Dues	-	-	-	650	650	650
1000-435-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-435-6310-00	Student Life	-	-	-	2,000	2,000	2,000
1000-435-6311-00	Student Support Services - ADA	-	-	-	-	-	-
ENGAGEMENT TOTALS		-	-	-	84,769	84,769	84,769

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-440 Academic Advising							
PERSONNEL SERVICES							
1000-440-5030-00	Support Staff Salaries	110,245	112,263	134,451	47,547	47,547	47,547
1000-440-5070-00	Hourly Wages	-	-	-	-	-	-
1000-440-5080-00	Other Payroll Expenses	48	46	66	44	44	44
1000-440-5081-00	Insurance Benefits	32,373	28,223	36,703	16,104	16,104	16,104
1000-440-5082-00	Workers' Comp Insurance	265	313	417	177	177	177
1000-440-5083-00	FICA	8,293	8,438	10,287	3,637	3,637	3,637
1000-440-5084-00	PERS Contributions	18,579	22,631	31,098	13,660	13,660	13,660
1000-440-5085-00	Unemployment Insurance	1,602	1,732	2,151	618	618	618
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	40	616	750	500	500	500
1000-440-6020-00	Travel and Meetings	140	949	1,000	3,000	3,000	3,000
1000-440-6060-00	Membership Dues	75	305	550	570	570	570
1000-440-6310-00	Student Life	719	1,341	2,000	-	-	-
1000-440-6311-00	Student Support Services - ADA	-	-	5,000	-	-	-
ACADEMIC ADVISING TOTALS		172,379	176,857	224,473	85,857	85,857	85,857

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
GENERAL FUND: COLLEGE SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	369,279	402,203	476,243	498,758	498,758	498,758
ADMINISTRATION	-	111,914	264,427	286,617	286,617	286,617
MARKETING AND PUBLIC RELATIONS	198,788	170,897	160,519	151,997	151,997	151,997
BUSINESS OFFICE	461,013	467,642	573,895	601,263	601,263	601,263
COMPUTER SERVICES	299,884	327,342	379,303	454,623	454,623	454,623
INSTITUTIONAL RESEARCH	88,712	105,057	116,997	128,067	128,067	128,067
COLLEGE DEVELOPMENT	146,139	125,887	119,935	125,504	125,504	125,504
HUMAN RESOURCES	148,733	194,902	258,417	349,901	349,901	349,901
EQUITY AND INCLUSION	9,863	3,901	51,525	24,525	24,525	24,525
GRANT WRITING	15,000	60,750	50,000	1,000	1,000	1,000
COLLEGE SUPPORT TOTALS	1,737,411	1,970,495	2,451,261	2,622,255	2,622,255	2,622,255

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-510 Presidents Office and Governing Board							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	217,286	224,468	243,905	258,759	258,759	258,759
1000-510-5030-00	Support Staff Salaries	-	4,222	-	-	-	-
1000-510-5080-00	Other Payroll Expenses	38	35	44	42	42	42
1000-510-5081-00	Insurance Benefits	25,826	26,117	33,012	32,208	32,208	32,208
1000-510-5082-00	Workers' Comp Insurance	529	619	755	965	965	965
1000-510-5083-00	FICA	14,843	14,684	18,659	19,759	19,759	19,759
1000-510-5084-00	PERS Contributions	40,537	52,424	56,415	74,341	74,341	74,341
1000-510-5085-00	Unemployment Insurance	1,381	1,435	3,903	3,364	3,364	3,364
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	373	330	500	500	500	500
1000-510-6020-00	Travel and Meetings	47	4,470	2,500	5,000	5,000	5,000
1000-510-6050-00	Postage and Shipping	149	9	50	20	20	20
1000-510-6060-00	Membership Dues	37,553	59,005	66,000	60,000	60,000	60,000
1000-510-6070-00	Publications	72	258	500	300	300	300
1000-510-6170-00	Other Contracted Services	13,417	40	24,000	15,000	15,000	15,000
1000-510-6240-00	Non-capital Equipment - Equipment	597	836	1,000	1,000	1,000	1,000
1000-510-6260-00	College Functions	1,237	1,326	1,000	1,500	1,500	1,500
1000-510-6280-00	Governing Board	-	75	3,000	6,000	6,000	6,000
1000-510-6290-00	Elections	6,864	-	6,000	-	-	-
1000-510-6360-00	Miscellaneous	8,530	11,850	15,000	20,000	20,000	20,000
PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS		369,279	402,203	476,243	498,758	498,758	498,758

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-515 Administration							
PERSONNEL SERVICES							
1000-515-5010-00	Administrative Salaries	-	53,451	115,615	122,656	122,656	122,656
1000-515-5030-00	Support Staff Salaries	-	18,226	54,631	56,270	56,270	56,270
1000-515-5080-00	Other Payroll Expenses	-	17	44	44	44	44
1000-515-5081-00	Insurance Benefits	-	16,361	32,778	32,208	32,208	32,208
1000-515-5082-00	Workers' Comp Insurance	-	197	527	673	673	673
1000-515-5083-00	FICA	-	5,385	13,024	13,688	13,688	13,688
1000-515-5084-00	PERS Contributions	-	17,251	41,394	53,482	53,482	53,482
1000-515-5085-00	Unemployment Insurance	-	924	2,724	2,326	2,326	2,326
MATERIALS AND SERVICES							
1000-515-6010-00	Supplies	-	-	30	150	150	150
1000-515-6020-00	Travel and Meeting	-	-	150	1,500	1,500	1,500
1000-515-6050-00	Postage and Shipping	-	2	10	10	10	10
1000-515-6120-00	Community Relations	-	100	3,500	3,610	3,610	3,610
ADMINISTRATION TOTALS		-	111,914	264,427	286,617	286,617	286,617

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-520 Marketing and Public Relations							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	37,965	42,475	50,893	49,411	49,411	49,411
1000-520-5030-00	Support Staff Salaries	29,668	19,167	-	-	-	-
1000-520-5070-00	Hourly Wages	218	-	-	-	-	-
1000-520-5080-00	Other Payroll Expenses	24	22	22	22	22	22
1000-520-5081-00	Insurance Benefits	19,241	19,219	16,280	16,104	16,104	16,104
1000-520-5082-00	Workers' Comp Insurance	162	174	157	184	184	184
1000-520-5083-00	FICA	5,074	4,586	3,893	3,780	3,780	3,780
1000-520-5084-00	PERS Contributions	14,151	14,258	11,772	14,196	14,196	14,196
1000-520-5085-00	Unemployment Insurance	757	723	814	642	642	642
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	971	651	1,300	150	150	150
1000-520-6020-00	Travel and Meetings	375	2,868	188	188	188	188
1000-520-6050-00	Postage and Shipping	39	69	50	50	50	50
1000-520-6060-00	Membership Dues	550	425	425	425	425	425
1000-520-6082-00	Radio Advertising	2,300	3,430	4,000	4,000	4,000	4,000
1000-520-6083-00	Newspaper Advertising	6,037	4,408	6,625	5,575	5,575	5,575
1000-520-6084-00	Digital Advertising	1,571	1,045	2,600	1,000	1,000	1,000
1000-520-6085-00	Marketing - Promotions	5,352	3,270	4,000	5,000	5,000	5,000
1000-520-6086-00	Marketing - Other	5,476	22,571	20,000	3,150	3,150	3,150
1000-520-6100-00	Student Recruiting Publications	10,498	1,999	2,700	8,000	8,000	8,000
1000-520-6120-00	Community Relations	-	-	-	-	-	-
1000-520-6130-00	Schedule Production	22,244	25,228	27,000	30,320	30,320	30,320
1000-520-6170-00	Other Contracted Services	9,825	612	3,800	3,800	3,800	3,800
1000-520-6171-00	Web - Other Contracted Services	26,059	59	-	-	-	-
1000-520-6240-00	Non-capital Equipment - Equipment	-	497	-	-	-	-
1000-520-6275-00	County Fair	231	3,142	4,000	4,000	4,000	4,000
1000-520-6280-00	Gift Certificate Donations	-	-	-	2,000	2,000	2,000
MARKETING AND PUBLIC RELATIONS TOTALS		198,788	170,897	160,519	151,997	151,997	151,997

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-530 Business Office							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	106,045	117,804	169,108	165,156	165,156	165,156
1000-530-5030-00	Support Staff Salaries	130,718	105,510	127,338	135,661	135,661	135,661
1000-530-5070-00	Hourly Wages	3,788	535	-	-	-	-
1000-530-5080-00	Other Payroll Expenses	64	58	110	110	110	110
1000-530-5081-00	Insurance Benefits	48,748	37,655	63,413	64,416	64,416	64,416
1000-530-5082-00	Workers' Comp Insurance	631	584	920	1,122	1,122	1,122
1000-530-5083-00	FICA	17,967	16,765	22,678	23,013	23,013	23,013
1000-530-5084-00	PERS Contributions	51,454	43,361	72,760	86,424	86,424	86,424
1000-530-5085-00	Unemployment Insurance	2,460	2,336	4,743	3,911	3,911	3,911
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	877	2,417	2,250	2,000	2,000	2,000
1000-530-6020-00	Travel and Meetings	79		150	1,500	1,500	1,500
1000-530-6040-00	Banking	9,863	10,878	10,250	10,250	10,250	10,250
1000-530-6050-00	Postage and Shipping	2,228	2,622	2,500	1,500	1,500	1,500
1000-530-6060-00	Membership Dues	1,472	1,444	1,500	1,500	1,500	1,500
1000-530-6080-00	Advertising	620	665	750	500	500	500
1000-530-6150-00	Audit Fees	43,050	44,560	47,500	49,000	49,000	49,000
1000-530-6152-00	Fines and Penalties				500	500	500
1000-530-6170-00	Other Contracted Services	3,600	38,408	3,600	3,600	3,600	3,600
1000-530-6180-00	Insurance	35,666	39,731	41,725	51,000	51,000	51,000
1000-530-6340-00	Non-capitol Equipment - Equipment	1,433	334	2,500	-	-	-
1000-530-6345-00	Bad Debts		1,989		-	-	-
1000-530-6350-00	Over and Short	-	(15)	-	100	100	100
1000-530-6360-00	Miscellaneous	250	-	100	-	-	-
	BUSINESS OFFICE TOTALS	461,013	467,642	573,895	601,263	601,263	601,263

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-540 Computer Services							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	68,122	61,455	101,296	107,465	107,465	107,465
1000-540-5030-00	Support Staff Salaries	-	13,943	6,663	-	-	-
1000-540-5080-00	Other Payroll Expenses	20	22	33	30	30	30
1000-540-5081-00	Insurance Benefits	8,786	11,935	21,101	22,546	22,546	22,546
1000-540-5082-00	Workers' Comp Insurance	164	210	334	401	401	401
1000-540-5083-00	FICA	5,144	5,650	8,259	8,221	8,221	8,221
1000-540-5084-00	PERS Contributions	17,446	16,194	27,314	33,361	33,361	33,361
1000-540-5085-00	Unemployment Insurance	693	795	1,728	1,397	1,397	1,397
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	3,393	2,750	5,000	5,000	5,000	5,000
1000-540-6020-00	Travel and Meetings	-	-	200	500	500	500
1000-540-6050-00	Postage and Shipping	-	-	50	50	50	50
1000-540-6060-00	Membership Dues	300	300	325	325	325	325
1000-540-6170-00	Other Contracted Services	117,168	163,565	135,000	204,632	204,632	204,632
1000-540-6190-00	Licenses and renewals	34,782	17,796	42,000	25,799	25,799	25,799
1000-540-6200-00	Internet - Technology	4,260	5,258	5,000	4,896	4,896	4,896
1000-540-6210-00	Repair - Equipment	1,374	-	-	-	-	-
1000-540-6240-00	Non-capital Equipment - Equipment	17,003	27,471	25,000	25,000	25,000	25,000
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	21,229	-	-	15,000	15,000	15,000
COMPUTER SERVICES TOTALS		299,884	327,342	379,303	454,623	454,623	454,623

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-550 Institutional Research							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	56,805	66,310	71,714	76,082	76,082	76,082
1000-550-5080-00	Other Payroll Expenses	17	18	22	11	11	11
1000-550-5081-00	Insurance Benefits	14,585	16,318	16,346	16,104	16,104	16,104
1000-550-5082-00	Workers' Comp Insurance	134	180	222	657	657	657
1000-550-5083-00	FICA	4,051	4,763	5,486	5,820	5,820	5,820
1000-550-5084-00	PERS Contributions	11,842	15,337	16,587	21,858	21,858	21,858
1000-550-5085-00	Unemployment Insurance	590	735	1,147	989	989	989
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	7	920	600	600	600	600
1000-550-6020-00	Travel and Meetings	210	5	1,000	2,000	2,000	2,000
1000-550-6050-00	Postage and Shipping	-	-	5	5	5	5
1000-550-6060-00	Membership Dues	-	-	65	65	65	65
1000-550-6170-00	Other Contracted Services	306	306	3,408	3,408	3,408	3,408
1000-550-6241-00	Non-capital Equipment - Software	165	165	395	468	468	468
INSTITUTIONAL RESEARCH TOTALS		88,712	105,057	116,997	128,067	128,067	128,067

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-560 College Development							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	89,817	76,214	64,954	68,910	68,910	68,910
1000-560-5030-00	Support Staff Salaries	-	-	-	-	-	-
1000-560-5080-00	Other Payroll Expenses	28	22	22	11	11	11
1000-560-5081-00	Insurance Benefits	17,648	13,616	16,325	16,104	16,104	16,104
1000-560-5082-00	Workers' Comp Insurance	212	210	202	257	257	257
1000-560-5083-00	FICA	6,832	5,640	4,969	5,272	5,272	5,272
1000-560-5084-00	PERS Contributions	16,941	17,628	15,024	19,798	19,798	19,798
1000-560-5085-00	Unemployment Insurance	1,104	786	1,039	896	896	896
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	2,460	529	500	500	500	500
1000-560-6020-00	Travel and Meetings	2,288	1,804	250	300	300	300
1000-560-6050-00	Postage and Shipping	1,377	1,325	1,600	1,800	1,800	1,800
1000-560-6060-00	Membership Dues	-	31	125	231	231	231
1000-560-6085-00	Scholarship Promotions	-	-	2,775	2,775	2,775	2,775
1000-560-6087-00	Promotional Materials	3,425	3,839	4,000	4,000	4,000	4,000
1000-560-6170-00	Other Contracted Services	1,540	500	5,000	1,500	1,500	1,500
1000-560-6180-00	Insurance	2,107	2,242	-	-	-	-
1000-560-6240-00	Non-capital Equipment - Equipment	-	1,197	-	-	-	-
1000-560-6260-00	College Functions	-	-	-	2,000	2,000	2,000
1000-560-6313-00	Alumni Association	-	102	3,000	1,000	1,000	1,000
1000-560-6360-00	Miscellaneous	360	202	150	150	150	150
COLLEGE DEVELOPMENT TOTALS		146,139	125,887	119,935	125,504	125,504	125,504

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-570 Human Resources							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	37,092	44,156	83,018	85,509	85,509	85,509
1000-570-5030-00	Support Staff Salaries	41,846	35,610	49,246	56,773	56,773	56,773
1000-570-5070-00	Hourly Wages	-	252	-	-	-	-
1000-570-5080-00	Other Payroll Expenses	28	25	44	88	88	88
1000-570-5081-00	Insurance Benefits	19,221	10,304	16,553	32,208	32,208	32,208
1000-570-5082-00	Workers' Comp Insurance	186	210	409	531	531	531
1000-570-5083-00	FICA	6,016	5,847	10,118	10,885	10,885	10,885
1000-570-5084-00	PERS Contributions	16,457	14,576	30,593	40,878	40,878	40,878
1000-570-5085-00	Unemployment Insurance	923	942	2,116	1,850	1,850	1,850
1000-570-5089-00	Tuition Waivers	13,668	19,344	15,000	15,000	15,000	15,000
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	44	123	250	250	250	250
1000-570-6020-00	Travel and Meetings	150	-	175	1,000	1,000	1,000
1000-570-6021-00	Professional Development	2,394	2,879	15,000	15,000	15,000	15,000
1000-570-6022-00	Recruitment Travel	-	-	-	3,000	3,000	3,000
1000-570-6050-00	Postage and Shipping	30	40	20	150	150	150
1000-570-6060-00	Membership Dues	863	666	850	850	850	850
1000-570-6080-00	Advertising	6,663	35,502	25,000	5,000	5,000	5,000
1000-570-6125-00	Employee Relations	-	-	1,500	1,500	1,500	1,500
1000-570-6126-00	Employee Initiatives	-	-	-	36,000	36,000	36,000
1000-570-6155-00	Legal Fees	1,375	1,375	1,500	1,500	1,500	1,500
1000-570-6170-00	Other Contracted Services	814	3,726	825	21,849	21,849	21,849
1000-570-6190-00	Licenses and Renewals	-	-	-	2,000	2,000	2,000
1000-570-6234-00	Rent - Apartment	-	14,780	5,200	17,580	17,580	17,580
1000-570-6360-00	Miscellaneous	963	4,548	1,000	500	500	500
HUMAN RESOURCES TOTALS		148,733	194,902	258,417	349,901	349,901	349,901

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-580 Equity and Inclusion							
PERSONNEL SERVICES							
1000-580-5010-00	Administrative Salaries	-	-	-	-	-	-
1000-580-5080-00	Other Payroll Expenses	-	-	-	-	-	-
1000-580-5081-00	Insurance Benefits	-	-	-	-	-	-
1000-580-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
1000-580-5083-00	FICA	-	-	-	-	-	-
1000-580-5084-00	PERS Contributions	-	-	-	-	-	-
1000-580-5085-00	Unemployment Insurance	-	-	-	-	-	-
MATERIALS AND SERVICES							
1000-580-6010-00	Supplies	1,243	2,191	1,500	2,000	2,000	2,000
1000-580-6020-00	Travel and Meeting	779	1,710	500	500	500	500
1000-580-6050-00	Postage and Shipping	16	-	25	25	25	25
1000-580-6170-00	Other Contracted Services	7,825	-	48,000	20,000	20,000	20,000
1000-580-6314-00	Food Pantry	-	-	1,500	2,000	2,000	2,000
EQUITY AND INCLUSION TOTALS		9,863	3,901	51,525	24,525	24,525	24,525

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-590 Grant Writing							
PERSONNEL SERVICES							
1000-590-5030-00	Support Staff Salaries	-	-	-	-	-	-
1000-590-5080-00	Other Payroll Expenses	-	-	-	-	-	-
1000-590-5081-00	Insurance Benefits	-	-	-	-	-	-
1000-590-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
1000-590-5083-00	FICA	-	-	-	-	-	-
1000-590-5084-00	PERS Contributions	-	-	-	-	-	-
1000-590-5085-00	Unemployment Insurance	-	-	-	-	-	-
MATERIALS AND SERVICES							
1000-590-6010-00	Supplies	-	-	-	-	-	-
1000-590-6170-00	Other Contracted Services	15,000	60,750	50,000	1,000	1,000	1,000
	GRANT WRITING TOTALS	15,000	60,750	50,000	1,000	1,000	1,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-600 Plant Operation and Maintenance							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	37,092	49,264	85,509	146,329	146,329	146,329
1000-600-5030-00	Support Staff Salaries	67,631	60,441	87,889	65,140	65,140	65,140
1000-600-5070-00	Hourly Wages	3,134	-	-	-	-	-
1000-600-5080-00	Other Payroll Expenses	38	29	55	63	63	63
1000-600-5081-00	Insurance Benefits	16,308	13,893	24,750	48,312	48,312	48,312
1000-600-5082-00	Workers' Comp Insurance	2,107	2,304	4,205	782	782	782
1000-600-5083-00	FICA	8,114	8,230	13,265	16,177	16,177	16,177
1000-600-5084-00	PERS Contributions	22,389	25,310	40,107	60,215	60,215	60,215
1000-600-5085-00	Unemployment Insurance	1,232	1,178	2,774	2,749	2,749	2,749
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	15,532	14,340	18,000	26,000	26,000	26,000
1000-600-6010-04	Supplies - South County	63	51	200	200	200	200
1000-600-6010-06	Supplies - Equipment Maintenance	763		1,000	1,000	1,000	1,000
1000-600-6020-00	Travel and Meetings	185	796	375	800	800	800
1000-600-6030-00	Telephone	12,282	12,605	15,000	15,000	15,000	15,000
1000-600-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-600-6060-00	Membership Dues	35	35	-	-	-	-
1000-600-6080-00	Advertising	188	-	-	-	-	-
1000-600-6155-00	Legal Fees	(4,720)	812	1,000	1,000	1,000	1,000
1000-600-6170-00	Other Contracted Services	51,218	41,274	54,000	54,000	54,000	54,000
1000-600-6170-04	Other Contracted Services - South	85	473	300	300	300	300
1000-600-6170-07	Other Contracted Srvcs - Annual Testing	527	1,008	1,500	3,100	3,100	3,100
1000-600-6180-00	Insurance	15,682	19,620	23,300	22,000	22,000	22,000
1000-600-6210-00	Repair - Equipment	-	2,133	-	-	-	-
1000-600-6210-05	Repair - Equipment - HVAC	-	3,892	2,500	5,000	5,000	5,000
1000-600-6211-00	Repair - Other	-	-	-	-	-	-
1000-600-6212-00	Equipment Maintenance Contract	4,076	4,416	4,500	5,000	5,000	5,000
1000-600-6213-00	Vehicle Maintenance	791	-	800	1,000	1,000	1,000
1000-600-6215-00	Grounds Maintenance	6,230	6,935	6,600	8,000	8,000	8,000
1000-600-6220-00	Utilities	38,727	40,523	64,400	48,000	48,000	48,000
1000-600-6220-04	Utilities - South Center	1,439	1,203	1,800	2,000	2,000	2,000
1000-600-6225-00	Gasoline	192	251	700	700	700	700
1000-600-6232-00	Rent - Equipment/Film	7,936	9,410	15,000	20,000	20,000	20,000
1000-600-6240-00	Non-capital Equipment - Equipment	5,902	9,054	6,000	6,000	6,000	6,000
CAPITAL OUTLAY							
1000-600-7130-00	Capital Outlay - Building Improvements	-	-	-	-	-	-
PLANT OPERATION AND MAINTENANCE TOTALS		315,178	329,480	475,529	558,867	558,867	558,867

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1000-800 Other Financing Uses							
1000-800-8520-00	Transfer Out to Special Fund	-	-	-	-	-	-
1000-800-8540-00	Transfer Out to Debt Service Fund	169,333	165,275	185,704	186,000	186,000	186,000
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	1,709	260	1,424	-	-	-
1000-800-8570-00	Transfer Out to Agency Fund	5,406	4,636	8,000	8,000	8,000	8,000
1000-800-8580-00	Transfer Out to Financial Aid Fund	130,000	129,024	130,000	126,556	126,556	126,556
	OTHER FINANCING USES TOTALS	306,448	299,195	325,128	320,556	320,556	320,556
1000-850 Contingency							
1000-850-9000-00	Contingency	-	-	141,677	141,677	141,677	141,677
	CONTINGENCY TOTALS	-	-	141,677	141,677	141,677	141,677
1000-860-3100-00	Unappropriated Ending Fund Balance	1,824,499	-	1,200,000	1,200,000	1,200,000	1,200,000
	TOTAL REQUIREMENTS	7,356,975	7,566,415	8,462,560	8,929,923	8,929,923	8,929,923



TILLAMOOK BAY

COMMUNITY COLLEGE

Special Fund

ACTIVE FUNDS

2010 Nursing Program Agreement.....	72
2030 Tillamook Works.....	73
2032 Career Connect.....	74
2170 County Corrections	77
2200 Title III Grant	78
2205 HRSA Grant.....	79
2251 Career Pathways II.....	83
2260 Manufacturing and Industrial Technology.....	84
2300 Small Business Development - Federal.....	85
2310 Small Business Development - State	86
2320 Small Business Development Program Income.....	87
2350 Economic Development Council.....	90
2400 TEC Perkins Grant.....	91
2540 ASPIRE Program	92
2551 Benefits Navigator Grant.....	93
2560 Student Success Grant	94
2580 STEP Grant.....	95
2581 STEP 100% Grant.....	96
2590 Pathways to Opportunity	97
2610 Guided Pathways Implementation.....	100
2890 Partners for Rural Innovation.....	106
2900 Capital Depreciation and Maintenance.....	107
2910 Timber Tax Reserve.....	108
2920 PRI Capital Maintenance Fund.....	109
2950 Strategic Initiative Fund.....	110

INACTIVE FUNDS

2041 WOU SEED.....	75
2040 WOU RISE	76
2231 Future Ready.....	80
2332 Future Ready – CPL.....	81
2250 Career Pathways	82
2330 SBDC – Rural Outreach Grant.....	88
2331 SBDC CARES Act.....	89
2595 NOW Grant.....	98
2480 Food Pantry.....	99
2701 HEERF – Section 1.....	101
2702 HEERF – Section 2.....	102
2703 HEERF – Section 3.....	103
2704 GEER Institutional	104
2771 Start Strong Grant	105

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
SPECIAL FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	6,111,542	6,349,057	6,720,978	7,893,689	7,893,689	7,893,689
FEDERAL SOURCES	456,031	699,159	1,137,588	555,713	555,713	555,713
STATE SOURCES	278,864	269,023	1,003,900	695,092	946,308	946,308
LOCAL SOURCES	836,778	685,393	988,824	1,197,629	1,197,629	1,197,629
TUITION AND FEES	37,087	13,156	20,000	20,000	20,000	20,000
OTHER SOURCES	101,314	83,637	115,200	129,110	129,110	129,110
OTHER FINANCING SOURCES	56,000	32,826	41,000	37,500	37,500	37,500
TOTAL RESOURCES	7,877,616	8,132,250	10,027,490	10,528,733	10,779,949	10,779,949
<i>REQUIREMENTS</i>						
INSTRUCTION	259,186	311,790	707,970	306,433	394,590	394,590
INSTRUCTIONAL SUPPORT	460,813	463,220	1,119,102	860,723	973,102	973,102
STUDENT SERVICES	173,713	269,488	420,056	573,313	614,929	614,929
COLLEGE SUPPORT	-	44,549	233,032	276,668	276,668	276,668
PLANT OPERATION AND MAINTENANCE	61,365	55,351	48,600	48,550	48,550	48,550
FINANCIAL AID	69,988	53,806	60,632	55,132	55,132	55,132
OTHER FINANCING USES	503,494	205,123	796,869	1,195,555	1,204,619	1,204,619
CONTINGENCY	-	-	611,200	626,552	626,552	626,552
SUBTOTALS	1,528,559	1,403,327	3,997,461	3,942,926	4,194,142	4,194,142
RESERVES	-	-	5,930,683	6,555,140	6,555,140	6,555,140
UNAPPROPRIATED ENDING FUND BALANCE	6,349,057	6,728,924	99,346	30,667	30,667	30,667
TOTAL REQUIREMENTS	7,877,616	8,132,251	10,027,490	10,528,733	10,779,949	10,779,949

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
2010 Nursing Program Agreement							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	-	40,000	49,000	49,000	49,000	49,000
<u>OTHER FINANCING SOURCES</u>							
2010-190-4910-00	Transfer In From General Fund	-	-	-	-	-	-
	TOTAL RESOURCES	-	40,000	49,000	49,000	49,000	49,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2010-200-6170-00	Other Contracted Services	-	40,000	49,000	49,000	49,000	49,000
	TOTAL REQUIREMENTS	-	40,000	49,000	49,000	49,000	49,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2030 Tillamook Works							
<i>RESOURCES</i>							
2030-020-3100-00	Beginning Fund Balance	14,611	11,523	5,000	-	-	-
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local	66,498	29,621	85,229	98,864	98,864	98,864
	TOTAL RESOURCES	81,109	41,144	90,229	98,864	98,864	98,864
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries	41,561	6,881	47,972	52,420	52,420	52,420
2030-300-5030-00	Support Staff Salaries	-	12,880	-	-	-	-
2030-300-5080-00	Other Payroll Expenses	17	7	22	22	22	22
2030-300-5081-00	Insurance Benefits	9,994	2,653	16,271	16,104	16,104	16,104
2030-300-5082-00	Workers' Comp Insurance	105	58	148	195	195	195
2030-300-5083-00	FICA	3,179	1,512	3,670	4,010	4,010	4,010
2030-300-5084-00	PERS Contributions	8,620	4,307	11,096	15,060	15,060	15,060
2030-300-5085-00	Unemployment Insurance	610	281	768	681	681	681
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	-	-	-	-	-	-
2030-300-6020-00	Travel and Meeting	-	-	2,500	5,000	5,000	5,000
2030-300-6080-00	Advertising	-	-	2,500	1,000	1,000	1,000
2030-300-6170-00	Other Contracted Services	3,088	15	-	-	-	-
2030-300-6260-00	Other Contracted Services	-	-	-	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
2030-800-8510-00	Transfer Out to General Fund	2,411	1,043	2,782	2,933	2,872	2,872
	SUBTOTALS	69,585	29,636	90,229	98,925	98,864	98,864
	Unappropriated Ending Fund Balance	11,524	11,508	-	(61)	-	-
	TOTAL REQUIREMENTS	81,109	41,144	90,229	98,864	98,864	98,864

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
2032 Career Connect							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2032-040-4220-00	Career Connect Grant	-	-	87,729	170,298	170,298	170,298
	TOTAL RESOURCES	-	-	87,729	170,298	170,298	170,298
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2032-300-5010-00	Administrative Salaries	-	-	47,972	52,420	52,420	52,420
2032-300-5080-00	Other Payroll Expenses	-	-	22	9,953	9,953	9,953
2032-300-5081-00	Insurance Benefits	-	-	16,271	16,104	16,104	16,104
2032-300-5082-00	Workers' Comp Insurance	-	-	148	195	195	195
2032-300-5083-00	FICA	-	-	3,670	4,010	4,010	4,010
2032-300-5084-00	PERS Contributions	-	-	11,096	15,060	15,060	15,060
2032-300-5085-00	Unemployment Insurance	-	-	768	682	682	682
<u>MATERIALS AND SERVICES</u>							
2032-300-6010-00	Supplies	-	-	2,500	5,000	5,000	5,000
2032-300-6015-00	Certification and Training	-	-	-	5,500	5,500	5,500
2032-300-6020-00	Travel and Meeting	-	-	2,500	19,500	19,500	19,500
2032-300-6170-00	Contracted Services	-	-	-	21,231	21,231	21,231
2032-300-6243-00	Non-capital Equipment - Technology	-	-	-	2,500	2,500	2,500
<u>OTHER FINANCING USES</u>							
2032-800-8510-00	Transfer Out to General Fund	-	-	2,782	2,933	2,933	2,933
2032-800-8591-00	Administrative Overhead	-	-	-	15,210	15,210	15,210
	TOTAL REQUIREMENTS	-	-	87,729	170,298	170,298	170,298

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
2041 WOU SEED							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2041-050-4330-00	WOU SEED Grant	-	4,000	-	-	-	-
	TOTAL RESOURCES	-	4,000	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2041-400-6010-00	Supplies	-	4,000	-	-	-	-
	TOTAL REQUIREMENTS	-	4,000	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2040 WOU RISE							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2040-050-4330-00	WOU RISE Grant	-	2,000	-	-	-	-
	TOTAL RESOURCES	-	2,000	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2040-400-6010-00	Supplies	-	1,965	-	-	-	-
2040-400-6020-00	Travel and Meeting	-	35	-	-	-	-
	TOTAL REQUIREMENTS	-	2,000	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2170 County Corrections							
<i>RESOURCES</i>							
2170-050-4331-00	Contracts - Local	-	-	-	21,583	21,583	21,583
<u>OTHER SOURCES</u>							
		-	-	-	-	-	-
	TOTAL RESOURCES	-	-	-	21,583	21,583	21,583
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2170-200-5060-00	Instructional Salaries - Adjunct	-	-	-	15,850	15,850	15,850
2170-200-5080-00	Other Payroll Expenses	-	-	-	6	6	6
2170-200-5082-00	Workers' Comp Insurance	-	-	-	59	59	59
2170-200-5083-00	FICA	-	-	-	1,312	1,312	1,312
2170-200-5084-00	PERS Contributions	-	-	-	-	-	-
2170-200-5085-00	Unemployment Insurance	-	-	-	206	206	206
<u>STUDENT SERVICES</u>							
2170-200-6000-00	Supplies	-	-	-	150	150	150
2170-200-6012-00	Textbooks	-	-	-	2,500	2,500	2,500
2170-200-6321-00	Testing - GED	-	-	-	1,500	1,500	1,500
	TOTAL REQUIREMENTS	-	-	-	21,583	21,583	21,583

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2200 Title III Grant							
<i>RESOURCES</i>							
2200-020-3100-00	Beginning Fund Balance	-	-	-	424,164	424,164	424,164
<i>FEDERAL SOURCES</i>							
2200-030-4120-00	Grants-Federal	-	113,337	590,588	450,000	450,000	450,000
	TOTAL RESOURCES	-	113,337	590,588	874,164	874,164	874,164
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>MATERIALS AND SERVICES</i>							
2200-200-6210-00	Supplies	-	967	-	8,869	8,869	8,869
2200-200-6240-00	Non-capital Equipment - Equipment	-	1,002	8,869	-	-	-
<i>CAPITAL OUTLAY</i>							
2200-200-7100-00	Capital Outlay - Equipment	-	-	40,000	-	-	-
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2200-300-5010-00	Administrative Salaries	-	5,421	63,563	27,680	27,680	27,680
2200-300-5070-00	Hourly Wages	-	-	10,000	10,000	10,000	10,000
2200-300-5080-00	Other Payroll Expenses	-	1	28	21	21	21
2200-300-5081-00	Insurance Benefits	-	-	12,291	5,314	5,314	5,314
2200-300-5082-00	Workers' Comp Insurance	-	14	227	141	141	141
2200-300-5083-00	FICA	-	415	5,628	2,883	2,883	2,883
2200-300-5084-00	PERS Contributions	-	-	17,015	7,953	7,953	7,953
2200-300-5085-00	Unemployment Insurance	-	87	1,177	490	490	490
<i>MATERIALS AND SERVICES</i>							
2200-300-6020-00	Travel and Meetings	-	-	-	3,500	3,500	3,500
2200-300-6170-00	Other Contracted Services	-	4,815	15,000	15,000	15,000	15,000
2200-200-6240-00	Non-capital Equipment - Equipment	-	1,854	-	-	-	-
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2200-400-5030-00	Support Staff Salaries	-	27,627	89,634	96,520	96,520	96,520
2200-400-5070-00	Hourly Wages	-	900	-	-	-	-
2200-400-5080-00	Other Payroll Expenses	-	14	44	42	42	42
2200-400-5081-00	Insurance Benefits	-	5,167	32,522	32,208	32,208	32,208
2200-400-5082-00	Workers' Comp Insurance	-	61	278	360	360	360
2200-400-5083-00	FICA	-	2,173	6,858	7,384	7,384	7,384
2200-400-5084-00	PERS Contributions	-	3,403	20,732	27,730	27,730	27,730
2200-400-5085-00	Unemployment Insurance	-	466	1,434	1,255	1,255	1,255
<i>MATERIALS AND SERVICES</i>							
2200-400-6010-00	Supplies	-	23	-	-	-	-
2200-400-6020-00	Travel and Meeting	-	-	1,931	4,000	4,000	4,000
2200-400-6170-00	Other Contracted Services	-	8,500	16,550	182,576	182,576	182,576
2200-400-6240-00	Non-capital Equipment - Equipment	-	3,707	-	-	-	-
2200-400-6360-00	Miscellaneous	-	537	-	-	-	-
<i>COLLEGE SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2200-500-5010-00	Administrative Salaries	-	1,994	-	105,237	105,237	105,237
2200-500-5030-00	Support Staff Salaries	-	12,466	74,305	-	-	-
2200-500-5080-00	Other Payroll Expenses	-	6	36	37	37	37
2200-500-5081-00	Insurance Benefits	-	3,625	26,353	28,182	28,182	28,182
2200-500-5082-00	Workers' Comp Insurance	-	43	230	393	393	393
2200-500-5083-00	FICA	-	1,104	5,684	8,051	8,051	8,051
2200-500-5084-00	PERS Contributions	-	3,805	17,187	32,240	32,240	32,240
2200-500-5085-00	Unemployment Insurance	-	210	1,188	1,368	1,368	1,368
<i>MATERIALS AND SERVICES</i>							
2200-500-6010-00	Supplies	-	19	1,250	1,250	1,250	1,250
2200-500-6020-00	Travel and Meetings	-	166	1,389	4,500	4,500	4,500
2200-500-6050-00	Postage and Shipping	-	-	100	100	100	100
2200-500-6170-00	Other Contracted Services	-	17,404	95,310	95,310	95,310	95,310
2200-500-6240-00	Non-capital Equipment - Equipment	-	3,707	10,000	-	-	-
<i>OTHER FINANCING USES</i>							
2200-800-8510-00	Transfer Out to General Fund	-	1,634	13,775	15,168	15,168	15,168
2200-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	148,402	148,402	148,402
	TOTAL REQUIREMENTS	-	113,337	590,588	874,164	874,164	874,164

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2205 HRSA							
<i>RESOURCES</i>							
2205-20-3100-00	Beginning Fund Balance	-	-	-	145,600	145,600	145,600
<u>LOCAL SOURCES</u>							
2205-30-4120-00	Grants-Federal	-	-	418,000	-	-	-
<u>OTHER SOURCES</u>							
2260-150-4740-00	Other Fund Source	-	-	-	-	-	-
	TOTAL RESOURCES	-	-	418,000	145,600	145,600	145,600
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2200-200-5010-00	Administrative Salaries	-	-	64,000	56,200	56,200	56,200
2205-200-5060-00	Instructional Salaries - Adjunct	-	-	56,000	27,000	27,000	27,000
2205-200-5080-00	Other Payroll Expenses	-	-	36	33	33	33
2205-200-5081-00	Insurance Benefits	-	-	8,052	18,842	18,842	18,842
2205-200-5082-00	Workers' Comp Insurance	-	-	448	311	311	311
2205-200-5083-00	FICA	-	-	8,568	6,365	6,365	6,365
2205-200-5084-00	PERS Contributions	-	-	6,936	16,146	16,146	16,146
2205-200-5085-00	Unemployment Insurance	-	-	1,560	1,082	1,082	1,082
<u>MATERIALS AND SERVICES</u>							
2205-200-6010-00	Supplies	-	-	124,853	-	-	-
2205-200-6240-00	Non-Capital Equipment - Equipment	-	-	147,547	-	-	-
<u>OTHER FINANCING USES</u>							
2205-800-8510-00	Transfer Out to General Fund	-	-	-	3,147	3,147	3,147
	SUBTOTALS	-	-	418,000	129,126	129,126	129,126
2260-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	16,474	16,474	16,474
	TOTAL REQUIREMENTS	-	-	418,000	145,600	145,600	145,600

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2231 Future Ready							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2231-040-4220-00	Future Ready Grant	-	-	399,116	-	-	-
	TOTAL RESOURCES	-	-	399,116	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2231-200-5050-00	Instructional Salaries - Regular	-	-	58,691	-	-	-
2231-200-5080-00	Other Payroll Expenses	-	-	15	-	-	-
2231-200-5081-00	Insurance Benefits	-	-	10,265	-	-	-
2231-200-5082-00	Workers' Comp Insurance	-	-	182	-	-	-
2231-200-5083-00	FICA	-	-	4,490	-	-	-
2231-200-5084-00	PERS Contributions	-	-	13,575	-	-	-
2231-200-5085-00	Unemployment Insurance	-	-	939	-	-	-
<u>CAPITAL OUTLAY</u>							
2231-200-7100-00	Capital Outlay - Equipment	-	-	55,000	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2231-300-5010-00	Administrative Salaries	-	-	72,356	-	-	-
2231-300-5080-00	Other Payroll Expenses	-	-	22	-	-	-
2231-300-5081-00	Insurance Benefits	-	-	16,348	-	-	-
2231-300-5082-00	Workers' Comp Insurance	-	-	224	-	-	-
2231-300-5083-00	FICA	-	-	5,535	-	-	-
2231-300-5084-00	PERS Contributions	-	-	16,736	-	-	-
2231-300-5085-00	Unemployment Insurance	-	-	1,158	-	-	-
<u>MATERIALS AND SERVICES</u>							
2231-300-6010-00	Supplies	-	-	12,000	-	-	-
2231-300-6020-00	Travel and Meetings	-	-	1,000	-	-	-
2231-300-6170-00	Contracted Services	-	-	60,000	-	-	-
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2231-400-5030-00	Support Staff Salaries	-	-	25,221	-	-	-
2231-400-5080-00	Other Payroll Expenses	-	-	11	-	-	-
2231-400-5081-00	Insurance Benefits	-	-	8,139	-	-	-
2231-400-5082-00	Workers' Comp Insurance	-	-	78	-	-	-
2231-400-5083-00	FICA	-	-	1,929	-	-	-
2231-400-5084-00	PERS Contributions	-	-	5,834	-	-	-
2231-400-5085-00	Unemployment Insurance	-	-	404	-	-	-
<u>OTHER FINANCING USES</u>							
2231-800-8510-00	Transfer Out to General Fund	-	-	28,964	-	-	-
	TOTAL REQUIREMENTS	-	-	399,116	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2232 Future Ready Credit For Prior Learning							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2232-040-4220-00	Future Ready Grant	-	-	163,551	-	-	-
	TOTAL RESOURCES	-	-	163,551	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2232-300-5010-00	Administrative Salaries	-	-	70,000	-	-	-
2232-300-5080-00	Other Payroll Expenses	-	-	11	-	-	-
2232-300-5081-00	Insurance Benefits	-	-	16,104	-	-	-
2232-300-5082-00	Workers' Comp Insurance	-	-	261	-	-	-
2232-300-5083-00	FICA	-	-	5,355	-	-	-
2232-300-5084-00	PERS Contributions	-	-	21,182	-	-	-
2232-300-5085-00	Unemployment Insurance	-	-	1,158	-	-	-
<u>MATERIALS AND SERVICES</u>							
2232-300-6010-00	Supplies	-	-	-	-	-	-
2232-300-6020-00	Travel and Meetings	-	-	-	-	-	-
2232-300-6180-00	Advertising	-	-	15,000	-	-	-
<u>CAPITAL OUTLAY</u>							
2232-300-7100-00	Capital Outlay - Equipment	-	-	30,000	-	-	-
<u>OTHER FINANCING USES</u>							
2232-800-8510-00	Transfer Out to General Fund	-	-	4,480	-	-	-
	TOTAL REQUIREMENTS	-	-	163,551	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2250 Career Pathways							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2250-010-2999-00	Beginning Fund Balance		13,908				
2250-040-4220-00	Pathways Grant	37,407	11,773	34,819	177,551	-	-
	TOTAL RESOURCES	37,407	25,681	34,819	177,551	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2250-200-5050-00	Instructional Salaries - Regular	-	-	-	31,133	-	-
2250-200-5080-00	Other Payroll Expenses	-	-	-	11	-	-
2250-200-5081-00	Insurance Benefits	-	-	-	8,052	-	-
2250-200-5082-00	Workers' Comp Insurance	-	-	-	116	-	-
2250-200-5083-00	FICA	-	-	-	2,382	-	-
2250-200-5084-00	PERS Contributions	-	-	-	8,944	-	-
2250-200-5085-00	Unemployment Insurance	-	-	-	405	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2250-300-5010-00	Administrative Salaries	22,802	17,460	21,707	72,356	-	-
2250-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2250-300-5080-00	Other Payroll Expenses	8	5	7	11	-	-
2250-300-5081-00	Insurance Benefits	4,656	2,196	3,092	16,104	-	-
2250-300-5082-00	Workers' Comp Insurance	54	47	67	270	-	-
2250-300-5083-00	FICA	1,712	1,336	1,661	5,535	-	-
2250-300-5084-00	PERS Contributions	4,775	1,791	5,021	20,788	-	-
2250-300-5085-00	Unemployment Insurance	292	279	347	941	-	-
<u>MATERIALS AND SERVICES</u>							
2250-300-6010-00	Supplies	4	-	-	-	-	-
2250-300-6020-00	Travel and Meetings	-	-	-	2,500	-	-
2250-300-6080-00	Advertising	-	1,573	-	-	-	-
<u>OTHER FINANCING USES</u>							
2250-800-8510-00	Transfer Out to General Fund	1,323	434	1,259	5,795	-	-
2250-800-8591-00	Administrative Overhead Transfer	1,781	561	1,658	2,208	-	-
	TOTAL REQUIREMENTS	37,407	25,681	34,819	177,551	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2251 Career Pathways II							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2250-040-4220-00	Pathways Grant				-	177,551	177,551
	TOTAL RESOURCES	-	-	-	-	177,551	177,551
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2250-200-5050-00	Instructional Salaries - Regular	-	-	-	-	31,133	31,133
2250-200-5080-00	Other Payroll Expenses	-	-	-	-	11	11
2250-200-5081-00	Insurance Benefits	-	-	-	-	8,052	8,052
2250-200-5082-00	Workers' Comp Insurance	-	-	-	-	116	116
2250-200-5083-00	FICA	-	-	-	-	2,382	2,382
2250-200-5084-00	PERS Contributions	-	-	-	-	8,944	8,944
2250-200-5085-00	Unemployment Insurance	-	-	-	-	405	405
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2250-300-5010-00	Administrative Salaries	-	-	-	-	72,356	72,356
2250-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2250-300-5080-00	Other Payroll Expenses	-	-	-	-	11	11
2250-300-5081-00	Insurance Benefits	-	-	-	-	16,104	16,104
2250-300-5082-00	Workers' Comp Insurance	-	-	-	-	270	270
2250-300-5083-00	FICA	-	-	-	-	5,535	5,535
2250-300-5084-00	PERS Contributions	-	-	-	-	20,788	20,788
2250-300-5085-00	Unemployment Insurance	-	-	-	-	941	941
<u>MATERIALS AND SERVICES</u>							
2250-300-6010-00	Supplies	-	-	-	-	-	-
2250-300-6020-00	Travel and Meetings	-	-	-	-	2,500	2,500
2250-300-6080-00	Advertising	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2250-800-8510-00	Transfer Out to General Fund	-	-	-	-	5,795	5,795
2250-800-8591-00	Administrative Overhead Transfer	-	-	-	-	2,208	2,208
	TOTAL REQUIREMENTS	-	-	-	-	177,551	177,551

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2260 Manufacturing and Industrial Technology							
<i>RESOURCES</i>							
2260-020-3100-00	Beginning Fund Balance	32,306	19,314	30,463	30,463	30,463	30,463
<u>LOCAL SOURCES</u>							
2260-050-4330-00	Grants-Local	2,500	-	-	-	-	-
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	-	-	-	-	-	-
	TOTAL LOCAL SOURCES	27,500	25,000	25,000	25,000	25,000	25,000
<u>OTHER SOURCES</u>							
2260-150-4740-00	Other Fund Source	25,000	3,248	-	-	-	-
	TOTAL RESOURCES	112,306	72,563	55,463	55,463	55,463	55,463
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2260-200-5060-00	Instructional Salaries - Adjunct	5,252	6,429	5,424	5,587	5,587	5,587
2260-200-5080-00	Other Payroll Expenses	1	1	1	1	1	1
2260-200-5082-00	Workers' Comp Insurance	13	19	17	21	21	21
2260-200-5083-00	FICA	402	492	415	427	427	427
2260-200-5084-00	PERS Contributions	-	-	-	-	-	-
2260-200-5085-00	Unemployment Insurance	81	103	87	73	73	73
<u>MATERIALS AND SERVICES</u>							
2260-200-6010-00	Supplies	9,053	3,245	4,500	4,500	4,500	4,500
2260-200-6020-00	Travel and Meetings	78	-	2,500	2,500	2,500	2,500
2260-200-6240-00	Non-capital Equipment - Equipment	14,443	-	-	5,000	5,000	5,000
2260-200-6241-00	Non-capital Equipment - Software	1,756	-	-	-	-	-
2260-200-6302-00	Other Course Expense	-	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2260-200-7100-00	Capital Outlay - Equipment	33,570	-	30,000	30,000	30,000	30,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2260-300-6210-00	Repair - Equipment	533	-	5,000	-	-	-
2260-300-6240-00	Non-capital Equipment - Equipment	309	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2260-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
	SUBTOTALS	65,491	10,289	47,944	48,109	48,109	48,109
2260-860-3100-00	Unappropriated Ending Fund Balance	46,815	37,274	7,519	7,354	7,354	7,354
	TOTAL REQUIREMENTS	112,306	47,563	55,463	55,463	55,463	55,463

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
2300 Small Business Development - Federal							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	29,523	36,508	33,000	39,713	39,713	39,713
	TOTAL RESOURCES	29,523	36,508	33,000	39,713	39,713	39,713
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	3,478	4,157	-	-		
2300-300-5030-00	Support Staff Salaries	14,233	20,148	18,482	22,180	22,180	22,180
2300-300-5080-00	Other Payroll Expenses	9	12	10	11	11	11
2300-300-5081-00	Insurance Benefits	6,956	6,629	7,394	8,052	8,052	8,052
2300-300-5082-00	Workers' Comp Insurance	44	68	57	83	83	83
2300-300-5083-00	FICA	1,154	1,821	1,414	1,697	1,697	1,697
2300-300-5084-00	PERS Contributions	2,676	2,651	4,275	6,195	6,195	6,195
2300-300-5085-00	Unemployment Insurance	221	381	296	288	288	288
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	752	642	1,072	1,207	1,207	1,207
	TOTAL REQUIREMENTS	29,523	36,508	33,000	39,713	39,713	39,713

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2310 Small Business Development - State							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	78,252	52,544	75,000	78,558	78,558	78,558
TOTAL RESOURCES		78,252	52,544	75,000	78,558	78,558	78,558
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	32,561	38,177	44,049	46,832	46,832	46,832
2310-300-5030-00	Support Staff Salaries	3,071	-	1,844	-	-	-
2310-300-5080-00	Other Payroll Expenses	11	9	16	11	11	11
2310-300-5081-00	Insurance Benefits	3,613	5,738	11,427	11,273	11,273	11,273
2310-300-5082-00	Workers' Comp Insurance	80	88	142	175	175	175
2310-300-5083-00	FICA	2,629	2,921	3,511	3,583	3,583	3,583
2310-300-5084-00	PERS Contributions	8,874	2,775	10,616	13,455	13,455	13,455
2310-300-5085-00	Unemployment Insurance	389	402	735	609	609	609
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	2,742	84	-	-	-	-
2310-300-6020-00	Travel and Meetings	309	79	-	-	-	-
2310-300-6021-00	Professional Development	1,353	-	-	-	-	-
2310-300-6050-00	Postage and Shipping	4	-	-	-	-	-
2310-300-6060-00	Membership Dues	409	-	-	-	-	-
2310-300-6070-00	Publications	-	-	-	-	-	-
2310-300-6080-00	Advertising	50	-	-	-	-	-
2310-300-6170-00	Other Contracted Services	15,874	1,600	-	-	-	-
2310-300-6240-00	Non-capital Equipment - Equipment	3,839	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2310-800-8510-00	Transfer Out to General Fund	2,444	672	2,660	2,620	2,620	2,620
TOTAL REQUIREMENTS		78,252	52,544	75,000	78,558	78,558	78,558

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2320 Small Business Development Program Income							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	98,346	135,437	115,000	-	-	-
<u>TUITION AND FEES</u>							
2320-100-4401-00	Continuing and Community Ed Tuition	9,750	2,800	-	-	-	-
2320-100-4410-00	Fees	400	-	-	-	-	-
2320-100-4416-00	CEU/CED Course Fees	26,937	10,356	20,000	20,000	20,000	20,000
<u>OTHER SOURCES</u>							
2320-150-4500-00	Sale of Goods and Services	-	150	-	-	-	-
2320-150-4720-00	Miscellaneous Income	3	-	25,000	16,510	16,510	16,510
2320-190-4920-00	Transfer In Special Fund	-	1,326	-	-	-	-
	TOTAL RESOURCES	135,436	150,069	160,000	36,510	36,510	36,510
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2320-300-5010-00	Administrative Salaries	-	4,899	23,009	-	-	-
2320-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2320-300-5080-00	Other Payroll Expenses	-	1	10	-	-	-
2320-300-5081-00	Insurance Benefits	-	1,599	4,766	-	-	-
2320-300-5082-00	Workers' Comp Insurance	-	12	72	-	-	-
2320-300-5083-00	FICA	-	329	1,760	-	-	-
2320-300-5084-00	PERS Contributions	-	947	5,322	-	-	-
2320-300-5085-00	Unemployment Insurance	-	69	368	-	-	-
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	-	5,625	6,000	6,000	6,000	6,000
2320-300-6020-00	Travel and Meetings	-	4,687	2,164	8,164	8,164	8,164
2320-300-6021-00	Professional Development	-	350	1,500	1,500	1,500	1,500
2320-300-6050-00	Postage and Shipping	-	43	100	100	100	100
2320-300-6060-00	Membership Dues	-	-	-	-	-	-
2320-300-6070-00	Publications	-	60	100	100	100	100
2320-300-6080-00	Advertising	-	49	300	300	300	300
2320-300-6170-00	Other Contracted Services	-	71,942	40,000	17,746	17,746	17,746
2320-300-6212-00	Equipment Maintenance Contract	-	-	600	600	600	600
2320-300-6240-00	Non-capital Equipment - Equipment	-	689	-	-	-	-
2320-300-6360-00	Miscellaneous	-	2,661	2,000	2,000	2,000	2,000
<u>OTHER FINANCING USES</u>							
2320-800-8510-00	Transfer Out to General Fund	-	229	1,335	-	-	-
	SUBTOTALS	-	94,192	89,406	36,510	36,510	36,510
2320-860-3100-00	Unappropriated Ending Fund Balance	135,436	55,877	70,594	-	0	0
	TOTAL REQUIREMENTS	135,436	150,069	160,000	36,510	36,510	36,510

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2330 SBDC - Rural Outreach Grant							
<i>RESOURCES</i>							
2330-020-3100-00	Beginning Fund Balance	30,303	-	-	-	-	-
<u>STATE SOURCES</u>							
2330-040-4220-00	OSBDCN Rural Outreach	-	-	-	-	-	-
<u>OTHER SOURCES</u>							
2330-150-4740-00	Ford Family Foundation	-	-	-	-	-	-
	TOTAL RESOURCES	30,303	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2330-300-5070-00	Hourly Wages	-	-	-	-	-	-
2330-300-5082-00	Workers Comp Insurance	-	-	-	-	-	-
2330-300-5083-00	FICA	-	-	-	-	-	-
2330-300-5084-00	PERS Contributions	-	-	-	-	-	-
2330-300-5085-00	Unemployment Insurance	-	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2330-300-6010-00	Supplies	2,234	-	-	-	-	-
2330-300-6170-00	Other Contracted Services	6,964	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2330-300-7100-00	Capital Outlay - Equipment	15,305	-	-	-	-	-
<u>FINANCIAL AID</u>							
2330-700-7520-00	Scholarships	5,800	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2330-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
	SUBTOTALS	30,303	-	-	-	-	-
2330-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	TOTAL REQUIREMENTS	30,303	-	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2331 SBDC CARES Act							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2331-030-4120-00	Federal Grant	33,397	-	-	-	-	-
	TOTAL RESOURCES	33,397	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2331-300-5010-00	Administrative Salaries	24,617	-	-	-	-	-
2331-300-5080-00	Other Payroll Expenses	6	-	-	-	-	-
2331-300-5081-00	Insurance Benefits	70	-	-	-	-	-
2331-300-5082-00	Workers' Comp Insurance	56	-	-	-	-	-
2331-300-5083-00	FICA	1,883	-	-	-	-	-
2331-300-5084-00	PERS Contributions	5,117	-	-	-	-	-
2331-300-5085-00	Unemployment Insurance	220	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2331-300-6010-00	Supplies	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2331-800-8510-00	Transfer Out to General Fund	1,428	-	-	-	-	-
	TOTAL REQUIREMENTS	33,397	-	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2350 Economic Development Council							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	148,299	154,304	177,627	199,723	199,723	199,723
TOTAL RESOURCES		148,299	154,304	177,627	199,723	199,723	199,723
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	81,275	85,387	117,052	97,970	97,970	97,970
2350-300-5030-00	Support Staff Salaries	17,304	16,603	-	24,235	24,235	24,235
2350-300-5080-00	Other Payroll Expenses	29	26	33	22	22	22
2350-300-5081-00	Insurance Benefits	16,066	13,804	15,490	24,156	24,156	24,156
2350-300-5082-00	Workers' Comp Insurance	239	276	362	456	456	456
2350-300-5083-00	FICA	7,315	7,749	8,954	9,349	9,349	9,349
2350-300-5084-00	PERS Contributions	18,902	21,797	27,074	35,110	35,110	35,110
2350-300-5085-00	Unemployment Insurance	921	1,029	1,873	1,587	1,587	1,587
<u>MATERIALS AND SERVICES</u>							
2350-300-6210-00	Supplies	-	143	-	-	-	-
2350-300-6240-00	Non-capital Equipment - Equipment	984	2,213	-	-	-	-
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	5,264	5,277	6,789	6,838	6,838	6,838
TOTAL REQUIREMENTS		148,299	154,304	177,627	199,723	199,723	199,723

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2400 TEC Perkins Grant							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	29,939	14,315	66,000	66,000	66,000	66,000
TOTAL RESOURCES		29,939	14,315	66,000	66,000	66,000	66,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2400-200-6010-00	Supplies	363	2,487	5,000	5,000	5,000	5,000
2400-200-6020-00	Travel and Meetings	800	6,329	1,000	1,000	1,000	1,000
2400-200-6240-00	Non-capital Equipment - Equipment	8,292	5,500	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2400-300-6010-00	Supplies	-	-	15,000	15,000	15,000	15,000
2400-300-6020-00	Travel and Meetings	670	-	5,000	5,000	5,000	5,000
2400-300-6170-00	Other Contracted Services	19,814	-	40,000	40,000	40,000	40,000
TOTAL REQUIREMENTS		29,939	14,315	66,000	66,000	66,000	66,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2540 ASPIRE Program							
<i>RESOURCES</i>							
2540-020-3100-00	Beginning Fund Balance	3,444	3,444	3,000	3,000	3,000	3,000
	TOTAL RESOURCES	3,444	3,444	3,000	3,000	3,000	3,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2540-400-6010-00	Supplies	-	-	500	500	500	500
2540-400-6020-00	Travel and Meeting	-	-	2,500	2,500	2,500	2,500
	SUBTOTALS	-	-	3,000	3,000	3,000	3,000
	Unappropriated Ending Fund Balance	3,444	3,444	-	-	-	-
	TOTAL REQUIREMENTS	3,444	3,444	3,000	3,000	3,000	3,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACUTAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2551 Benefits Navigator Grant							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2551-040-4220-00	Benefits Navigator Grant	-	58,269	85,000	85,000	85,000	85,000
TOTAL RESOURCES		-	58,269	85,000	85,000	85,000	85,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2551-400-5030-00	Support Staff Salaries	-	35,232	44,817	48,747	48,747	48,747
2551-400-5080-00	Other Payroll Expenses	-	18	22	22	22	22
2551-400-5081-00	Insurance Benefits	-	8,824	16,261	16,104	16,104	16,104
2551-400-5082-00	Workers' Comp Insurance	-	104	139	182	182	182
2551-400-5083-00	FICA	-	2,695	3,429	3,732	3,732	3,732
2551-400-5084-00	PERS Contributions	-	8,149	10,366	13,678	13,678	13,678
2551-400-5085-00	Unemployment Insurance	-	564	717	636	636	636
<u>MATERIALS AND SERVICES</u>							
2551-400-6020-00	Travel and Meeting	-	710	6,650	-	-	-
2551-400-6311-00	Student Support	-					
<u>OTHER FINANCING USES</u>							
2551-800-8510-00	Transfer Out to General Fund	-	1,973	2,599	1,899	1,899	1,899
TOTAL REQUIREMENTS		-	58,269	85,000	85,000	85,000	85,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ADOPTED</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2560 Student Success Grant							
<i>RESOURCES</i>							
2560-020-3100-00	Beginning Fund Balance	-	-	-	-		
<u>STATE SOURCES</u>							
2560-040-4220-00	Student Success Grant	79,739	67,875	78,685	78,685	78,685	78,685
	TOTAL RESOURCES	79,739	67,875	78,685	78,685	78,685	78,685
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2560-400-5030-00	Support Staff Salaries	-	-	-	-	-	-
2560-400-5070-00	Hourly Wages	2,300	3,600	4,500	-	-	-
2560-400-5080-00	Other Payroll Expenses	1	1	4	-	-	-
2560-400-5081-00	Insurance Benefits	-	-	-	-	-	-
2560-400-5082-00	Workers' Comp Insurance	6	11	13	-	-	-
2560-400-5083-00	FICA	176	273	344	-	-	-
2560-400-5084-00	PERS Contributions	-	833	1,041	-	-	-
2560-400-5085-00	Unemployment Insurance	36	45	72	-	-	-
<u>MATERIALS AND SERVICES</u>							
2560-400-6010-00	Supplies	5,294	4,617	2,500	2,500	2,500	2,500
2560-400-6020-00	Travel and Meeting	125	-	1,633	1,633	1,633	1,633
2560-400-6311-00	Student Support Services	746	-	-	-	-	-
<u>FINANCIAL AID</u>							
2560-700-7510-00	Tuition Discounts and Waivers	-	-	15,000	15,000	15,000	15,000
2560-700-7520-00	Scholarships	64,188	53,806	45,632	40,132	40,132	40,132
<u>OTHER FINANCING USES</u>							
2560-800-8510-00	Transfer Out to General Fund	-	202	78	-	-	-
2560-800-8591-00	Administrative Overhead Transfer	6,867	4,488	7,868	7,868	7,868	7,868
	SUBTOTALS	79,739	67,875	78,685	67,133	67,133	67,133
2560-850-9000-00	Contingency	-	-	-	11,552	11,552	11,552
	TOTAL REQUIREMENTS	79,739	67,875	78,685	78,685	78,685	78,685

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2580 STEP Grant							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	16,704	29,601	10,000	18,000	18,000	18,000
<i>STATE SOURCES</i>							
2580-040-4220-00	STEP Grant Revenue	64,793	63,562	50,000	75,000	75,000	75,000
	TOTAL RESOURCES	81,497	93,163	60,000	93,000	93,000	93,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2580-400-5010-00	Support Staff Salaries	22,197	23,321	25,221	51,224	51,224	51,224
2580-400-5080-00	Other Payroll Expenses	10	9	11	11	11	11
2580-400-5081-00	Insurance Benefits	8,084	8,131	8,139	12,078	12,078	12,078
2580-400-5082-00	Workers' Comp Insurance	53	63	78	180	180	180
2580-400-5083-00	FICA	1,557	1,633	1,929	3,919	3,919	3,919
2580-400-5084-00	PERS Contributions	4,627	5,394	5,834	14,717	14,717	14,717
2580-400-5085-00	Unemployment Insurance	300	341	404	665	665	665
<i>MATERIALS AND SERVICES</i>							
2580-400-6010-00	Supplies	51	101	60	60	60	60
2580-400-6311-00	Student Support Services	4,286	18,433	-	-	-	-
<i>OTHER FINANCING USES</i>							
2580-800-8510-00	Transfer Out to General Fund	1,287	1,306	1,463	2,704	2,704	2,704
2580-800-8591-00	Administrative Overhead Transfer	9,443	5,869	3,828	5,742	5,742	5,742
	SUBTOTALS	51,895	64,601	46,967	91,300	91,300	91,300
2580-860-3100-00	Unappropriated Ending Fund Balance	29,602	28,562	13,033	1,700	1,700	1,700
	TOTAL REQUIREMENTS	81,497	93,163	60,000	93,000	93,000	93,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2581 STEP 100% Grant							
<i>RESOURCES</i>							
2581-020-3100-00	Beginning Fund Balance	-	3,074	-			
<i>STATE SOURCES</i>							
2581-040-4220-00	Grants-State	18,673	15,000	30,000	30,000	30,000	30,000
	TOTAL RESOURCES	18,673	18,074	30,000	30,000	30,000	30,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2581-400-6311-00	Student Support Services	15,599	14,899	30,000	30,000	30,000	30,000
	SUBTOTALS	15,599	14,899	30,000	30,000	30,000	30,000
	Unappropriated Ending Fund Balance	3,074	3,175	-	-		
	TOTAL REQUIREMENTS	18,673	18,074	30,000	30,000	30,000	30,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2590 Pathways to Opportunity							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	9,127	-	-	-		
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	18,750	28,000	14,000	14,000	14,000	14,000
	TOTAL RESOURCES	27,877	28,000	14,000	14,000	14,000	14,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	286	-	8,000	8,000	8,000	8,000
2590-400-6020-00	Travel and Meeting	210	-	1,000	1,000	1,000	1,000
2590-400-6311-00	Student Support Services	27,381	5,355	5,000	5,000	5,000	5,000
	SUBTOTALS	27,877	5,355	14,000	14,000	14,000	14,000
	Unappropriated Ending Fund Balance	-	22,645	-	-	-	-
	TOTAL REQUIREMENTS	27,877	28,000	14,000	14,000	14,000	14,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2595 NOW Grant							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2595-050-4331-00	Contracts - Local	37,974	-	-	-	-	-
	TOTAL RESOURCES	37,974	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2595-400-5030-00	Support Staff Salaries	15,584	-	-	-	-	-
2595-400-5080-00	Other Payroll Expenses	9	-	-	-	-	-
2595-400-5081-00	Insurance Benefits	3,851	-	-	-	-	-
2595-400-5082-00	Workers' Comp Insurance	39	-	-	-	-	-
2595-400-5083-00	FICA	1,192	-	-	-	-	-
2595-400-5084-00	PERS Contributions	-	-	-	-	-	-
2595-400-5085-00	Unemployment Insurance	249	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2595-400-6010-00	Supplies	778	-	-	-	-	-
2595-400-6020-00	Travel and Meeting	570	-	-	-	-	-
2595-400-6311-00	Student Support Services	12,250	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2595-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
2595-800-8591-00	Administrative Overhead Transfer	3,452	-	-	-	-	-
	TOTAL REQUIREMENTS	37,974	-	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2480 Food Pantry							
<i>RESOURCES</i>							
2480-020-3100-00	Beginning Fund Balance	1,234	1,153	-	-	-	-
<i>OTHER SOURCES</i>							
2480-150-4720-00	Miscellaneous Income	1,207	-	-	-	-	-
	TOTAL RESOURCES	2,441	1,153	-	-	-	-
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2480-400-6010-00	Supplies	1,287	845	-	-	-	-
	SUBTOTALS	1,287	845	-	-	-	-
2480-860-3100-00	Unappropriated Ending Fund Balance	1,154	309	-	-	-	-
	TOTAL REQUIREMENTS	2,441	1,153	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2610 Guided Pathways Implementation							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	20,810	20,810	18,000	18,000	18,000	18,000
	TOTAL RESOURCES	20,810	20,810	18,000	18,000	18,000	18,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2610-300-6010-00	Supplies	-	470	-	9,250	9,250	9,250
2610-300-6020-00	Travel and Meeting	-	-	3,000	2,000	2,000	2,000
2610-300-6080-00	Advertising	-	-	5,000	1,000	1,000	1,000
2610-300-6170-00	Other Contracted Services	-	-	9,250	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
2610-800-8591-00	Administrative Overhead Transfer	-	-	750	750	750	750
	SUBTOTALS	-	470	18,000	18,000	18,000	18,000
	Unappropriated Ending Fund Balance	20,810	20,340	-	-	-	-
	TOTAL REQUIREMENTS	20,810	20,810	18,000	18,000	18,000	18,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2701 HEERF - Section 1							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2701-030-4120-00	HEERF Institutional Section 1	124,373	471,108	-	-	-	-
	TOTAL RESOURCES	124,373	471,108	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2701-200-5050-00	Instructional Salaries - Regular	34,508	-	-	-	-	-
2701-200-5070-00	Hourly Wages	1,000	24,000	-	-	-	-
2701-200-5080-00	Other Payroll Expenses	11	7	-	-	-	-
2701-200-5081-00	Insurance Benefits	5,247	-	-	-	-	-
2701-200-5082-00	Workers' Comp Insurance	81	71	-	-	-	-
2701-200-5083-00	FICA	2,277	1,806	-	-	-	-
2701-200-5084-00	PERS Contributions	6,110	5,773	-	-	-	-
2701-200-5085-00	Unemployment Insurance	447	216	-	-	-	-
MATERIALS AND SERVICES							
2701-200-6010-00	Supplies	3,647	774	-	-	-	-
2701-200-6170-00	Other Contracted Services	-	13,740	-	-	-	-
2701-200-6190-00	Licenses and renewals	1,399	-	-	-	-	-
2701-200-6240-00	Non-capital Equipment - Equipment	4,054	-	-	-	-	-
2701-200-6301-00	Instructional Contract - Other	-	-	-	-	-	-
CAPITAL OUTLAY							
2701-200-7100-00	Capital Outlay - Equipment	48,664	186,110	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2701-300-5030-00	Support Staff Salaries	-	24,569	-	-	-	-
2701-300-5080-00	Other Payroll Expenses	-	12	-	-	-	-
2701-300-5081-00	Insurance Benefits	-	5,801	-	-	-	-
2701-300-5082-00	Workers' Comp Insurance	-	71	-	-	-	-
2701-300-5083-00	FICA	-	1,879	-	-	-	-
2701-300-5084-00	PERS Contributions	-	5,210	-	-	-	-
2701-300-5085-00	Unemployment Insurance	-	393	-	-	-	-
<u>STUDENT SERVICES</u>							
PERSONNEL SERVICES							
2701-400-5070-00	Hourly Wages	-	31,020	-	-	-	-
2701-400-5080-00	Other Payroll Expenses	-	9	-	-	-	-
2701-400-5082-00	Workers' Comp Insurance	-	92	-	-	-	-
2701-400-5083-00	FICA	-	2,338	-	-	-	-
2701-400-5084-00	PERS Contributions	-	6,972	-	-	-	-
2701-400-5085-00	Unemployment Insurance	-	470	-	-	-	-
MATERIALS AND SERVICES							
2701-400-6010-00	Supplies	-	500	-	-	-	-
CAPITAL OUTLAY							
2701-400-7110-00	Capital Outlay - Software	-	13,188	-	-	-	-
<u>PLANT OPERATION AND MAINTENANCE</u>							
MATERIALS AND SERVICES							
2701-600-6010-00	Supplies	3,715	1,284	-	-	-	-
2701-600-6170-00	Other Contracted Services	70	-	-	-	-	-
2701-600-6220-00	Utilities	-	-	-	-	-	-
2701-600-6240-00	Non-capital Equipment - Equipment	-	11,185	-	-	-	-
2701-600-6360-00	Miscellaneous	-	9,100	-	-	-	-
<u>OTHER FINANCING USES</u>							
2701-800-8510-00	Transfer Out to General Fund	1,837	74,462	-	-	-	-
2701-800-8530-00	Transfer Out to Enterprise Fund	-	7,230	-	-	-	-
2701-800-8591-00	Administrative Overhead Transfer	11,306	42,828	-	-	-	-
	TOTAL REQUIREMENTS	124,373	471,109	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2702 HEERF - Section 2							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2702-030-4120-00	Grants-Federal	12,075	51,911	30,000	-	-	-
TOTAL RESOURCES		12,075	51,911	30,000	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2702-200-5070-00	Hourly Wages	-	13,500	-	-	-	-
2702-200-5080-00	Other Payroll Expenses	-	4	-	-	-	-
2702-200-5082-00	Workers' Comp Insurance	-	40	-	-	-	-
2702-200-5083-00	FICA	-	1,026	-	-	-	-
2702-200-5084-00	PERS Contributions	-	2,886	-	-	-	-
2702-200-5085-00	Unemployment Insurance	-	216	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2702-300-5030-00	Support Staff Salaries	-	7,652	-	-	-	-
2702-300-5080-00	Other Payroll Expenses	-	4	-	-	-	-
2702-300-5081-00	Insurance Benefits	-	1,812	-	-	-	-
2702-300-5082-00	Workers' Comp Insurance	-	23	-	-	-	-
2702-300-5083-00	FICA	-	585	-	-	-	-
2702-300-5084-00	PERS Contributions	-	1,770	-	-	-	-
2702-300-5085-00	Unemployment Insurance	-	122	-	-	-	-
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2702-400-6170-00	Other Contracted Services	-	14,550	27,273	-	-	-
2702-400-7110-00	Capital Outlay - Software	-	1,573	-	-	-	-
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>PERSONNEL SERVICES</u>							
2702-600-5030-00	Support Staff Salaries	3,272	-	-	-	-	-
2702-600-5080-00	Other Payroll Expenses	2	-	-	-	-	-
2702-600-5082-00	Workers' Comp Insurance	8	-	-	-	-	-
2702-600-5083-00	FICA	250	-	-	-	-	-
2702-600-5085-00	Unemployment Insurance	53	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2702-600-6010-00	Supplies	176	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2702-800-8510-00	Transfer Out to General Fund	735	1,430	-	-	-	-
2702-800-8530-00	Transfer Out to Enterprise Fund	6,481	-	-	-	-	-
2702-800-8591-00	Administrative Overhead Transfer	1,098	4,719	2,727	-	-	-
TOTAL REQUIREMENTS		12,075	51,911	30,000	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2703 HEERF - Section 3							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2703-030-4120-00	Grants-Federal	167,330	1,373	-	-	-	-
	TOTAL RESOURCES	167,330	1,373	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2703-200-6240-00	Non-capital Equipment - Equipment	37,766	-	-	-	-	-
2703-200-6301-00	Instructional Contract - Other	3,074	-	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2703-300-6021-00	Professional Development	2,148	-	-	-	-	-
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2703-400-6010-00	Supplies	1,480	-	-	-	-	-
2703-400-6240-00	Non-capital Equipment - Equipment	33,796	548	-	-	-	-
2703-400-6270-00	Graduation	9,303	-	-	-	-	-
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2703-600-6010-00	Supplies	2,402	-	-	-	-	-
2703-600-6240-00	Non-capital Equipment - Equipment	598	-	-	-	-	-
2703-600-6360-00	Miscellaneous	11,000	700	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2703-600-7130-00	Capital Outlay - Building/Building Impro	9,456	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2703-800-8510-00	Transfer Out to General Fund	7,057	-	-	-	-	-
2703-800-8530-00	Transfer Out to Enterprise Fund	34,038	-	-	-	-	-
2703-800-8591-00	Administrative Overhead Transfer	15,212	125	-	-	-	-
	TOTAL REQUIREMENTS	167,330	1,373	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2704 GEER Institutional							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2704-030-4120-00	Grants-Federal	59,394	10,606	-	-	-	-
TOTAL RESOURCES		59,394	10,606	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2704-200-6020-00	Travel and Meeting	1,500	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2704-200-7100-00	Capital Outlay - Equipment	35,297	-	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2704-300-5030-00	Support Staff Salaries	9,861	8,012	-	-	-	-
2704-300-5070-00	Hourly Wages	7,500	-	-	-	-	-
2704-300-5080-00	Other Payroll Expenses	8	4	-	-	-	-
2704-300-5081-00	Insurance Benefits	1,529	1,826	-	-	-	-
2704-300-5082-00	Workers' Comp Insurance	44	23	-	-	-	-
2704-300-5083-00	FICA	1,289	613	-	-	-	-
2704-300-5084-00	PERS Contributions	1,710	-	-	-	-	-
2704-300-5085-00	Unemployment Insurance	221	128	-	-	-	-
<u>OTHER FINANCING USES</u>							
2704-800-8510-00	Transfer Out to General Fund	435	-	-	-	-	-
TOTAL REQUIREMENTS		59,394	10,606	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2771 Start Strong Grant							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2771-150-4740-00	OCCA Strong Start Grant	10,000	-	-	-	-	-
	TOTAL RESOURCES	10,000	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2771-300-5070-00	Hourly Wages	6,651	-	-	-	-	-
2771-300-5080-00	Other Payroll Expenses	2	-	-	-	-	-
2771-300-5082-00	Workers' Comp Insurance	17	-	-	-	-	-
2771-300-5083-00	FICA	508	-	-	-	-	-
2771-300-5084-00	PERS Contributions	1,373	-	-	-	-	-
2771-300-5085-00	Unemployment Insurance	106	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2771-300-6010-00	Supplies	957	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2771-800-8510-00	Transfer Out to General Fund	386	-	-	-	-	-
	TOTAL REQUIREMENTS	10,000	-	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2890 Partners for Rural Innovation Operations							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	15,123	11,219	20,000	20,000	20,000	20,000
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	19,258	20,777	20,000	20,750	20,750	20,750
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	7,200	7,440	8,000	8,000	8,000	8,000
<u>OTHER FINANCING USES</u>							
2890-190-4920-00	Transfer In From Special Fund	-	-	10,000	5,000	5,000	5,000
	TOTAL RESOURCES	41,581	39,436	58,000	53,750	53,750	53,750
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	2,475	1,887	3,500	3,500	3,500	3,500
2890-600-6030-00	Telephone	1,441	1,533	1,650	1,550	1,550	1,550
2890-600-6170-00	Other Contracted Services	8,220	9,613	20,500	20,500	20,500	20,500
2890-600-6180-00	Insurance	5,537	5,767	6,000	7,000	7,000	7,000
2890-600-6215-00	Grounds Maintenance	1,938	2,275	2,500			
2890-600-6220-00	Utilities	10,752	11,877	14,450	16,000	16,000	16,000
2890-600-6240-00	Non-capital Equipment - Equipment	-	130	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2890-600-7130-00	Capital Outlay - Building/Building Impro	-	-	-	-	-	-
<u>CONTINGENCY</u>							
2890-850-9000-00	Contingency	-	-	1,200	-	-	-
	SUBTOTALS	30,363	33,082	49,800	48,550	48,550	48,550
2890-860-3100-00	Unappropriated Ending Fund Balance	11,218	6,354	8,200	5,200	5,200	5,200
	TOTAL REQUIREMENTS	41,581	39,436	58,000	53,750	53,750	53,750

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
2900 Capital Depreciation and Maintenance							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	875,801	938,889	973,635	1,000,614	1,000,614	1,000,614
<i>OTHER SOURCES</i>							
2900-150-4700-00	Interest Income	7,086	5,324	4,750	27,000	27,000	27,000
<i>OTHER FINANCING SOURCES</i>							
2900-190-4950-00	Transfer In From Capital Project Fund	56,000	31,500	31,000	32,500	32,500	32,500
	TOTAL RESOURCES	938,887	975,713	1,009,385	1,060,114	1,060,114	1,060,114
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2900-800-8510-00	Transfer Out to General Fund	-	-	-	7,000	7,000	7,000
<i>CONTINGENCY</i>							
2900-850-9000-00	Contingency	-	-	100,000	100,000	100,000	100,000
	SUBTOTALS	-	-	100,000	107,000	107,000	107,000
2900-860-9500-00	Reserves	-	-	909,385	953,114	953,114	953,114
	Unappropriated Ending Fund Balance	938,887	975,713	-	-	-	-
	TOTAL REQUIREMENTS	938,887	975,713	1,009,385	1,060,114	1,060,114	1,060,114

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2910 Timber Tax Reserve							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	3,616,305	3,849,401	4,264,363	4,931,331	4,931,331	4,931,331
<i>LOCAL SOURCES</i>							
2910-050-4315-00	County Timber Tax	518,499	410,952	666,968	817,709	817,709	817,709
	TOTAL RESOURCES	4,134,804	4,260,353	4,931,331	5,749,040	5,749,040	5,749,040
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2910-800-8510-00	Transfer Out to General Fund	-	-	500,000	358,137	358,137	358,137
2910-800-8560-00	Transfer Out to Capital Project Fund	285,403	-	-	-	-	-
<i>CONTINGENCY</i>							
2910-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	SUBTOTALS	285,403	-	750,000	608,137	608,137	608,137
2910-860-9500-00	Reserve for Future Expenditures	-	-	4,181,331	5,140,903	5,140,903	5,140,903
	Unappropriated Ending Fund Balance	3,849,401	4,260,353	-	-	-	-
	TOTAL REQUIREMENTS	4,134,804	4,260,353	4,931,331	5,749,040	5,749,040	5,749,040

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
2920 PRI Capital Maintenance Fund							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	40,862	81,360	81,350	102,350	102,350	102,350
<i>OTHER SOURCES</i>							
2920-150-4700-00	Interest Income	498	475	450	600	600	600
2920-150-4720-00	Miscellaneous Income	40,000	20,000	20,000	20,000	20,000	20,000
	TOTAL RESOURCES	81,360	101,835	101,800	122,950	122,950	122,950
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2920-600-6170-00	Other Contracted Services	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2920-800-8520-00	Transfer Out to Special Fund	-	-	10,000	5,000	5,000	5,000
<u>CONTINGENCY</u>							
2920-850-9000-00	Contingency	-	-	10,000	15,000	15,000	15,000
	SUBTOTALS	-	-	20,000	20,000	20,000	20,000
2920-860-9500-00	Reserve for Future Expenditures	-	-	81,800	102,950	102,950	102,950
	Unappropriated Ending Fund Balance	81,360	101,835	-	-	-	-
	TOTAL REQUIREMENTS	81,360	101,835	101,800	122,950	122,950	122,950

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2950 Strategic Initiative Fund							
<i>RESOURCES</i>							
2950-020-3100-00	Beginning Fund Balance	1,336,566	1,243,831	1,200,167	1,200,167	1,200,167	1,200,167
<i>OTHER SOURCES</i>							
2950-150-4700-00	Interest Income	10,320	6,999	8,000	8,000	8,000	8,000
	TOTAL RESOURCES	1,346,886	1,250,830	1,208,167	1,208,167	1,208,167	1,208,167
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2950-800-8510-00	Transfer Out to General Fund	103,054	50,000	200,000	-	-	-
2950-800-8560-00	Transfer Out to Capital Project Fund	-	-	-	599,994	599,994	599,994
<i>CONTINGENCY</i>							
2950-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	SUBTOTALS	103,054	50,000	450,000	849,994	849,994	849,994
2950-860-9500-00	Reserves	-	-	758,167	358,173	358,173	358,173
	Unappropriated Ending Fund Balance	1,243,832	1,200,830	-	-	-	-
	TOTAL REQUIREMENTS	1,346,886	1,250,830	1,208,167	1,208,167	1,208,167	1,208,167



TILLAMOOK BAY
COMMUNITY COLLEGE

Financial Aid Fund

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FINANCIAL AID FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	136,277	91,539	122,303	122,303	122,303	122,303
FEDERAL SOURCES	973,304	1,045,890	1,129,670	1,129,500	1,129,500	1,129,500
STATE SOURCES	269,188	233,759	355,000	355,000	355,000	355,000
OTHER SOURCES	123,321	113,847	135,000	165,000	165,000	165,000
OTHER FINANCING SOURCES	130,000	129,024	130,000	126,625	126,625	126,625
TOTAL RESOURCES	1,632,090	1,614,059	1,871,973	1,898,428	1,898,428	1,898,428
<i>REQUIREMENTS</i>						
FINANCIAL AID	1,537,486	1,517,644	1,813,844	1,840,469	1,840,469	1,840,469
OTHER FINANCING USES	2,224	1,990	2,670	2,500	2,500	2,500
SUBTOTALS	1,539,710	1,519,633	1,816,514	1,842,969	1,842,969	1,842,969
<i>RESERVES</i>						
UNAPPROPRIATED ENDING FUND BALANCE	92,380	94,426	55,459	55,459	55,459	55,459
TOTAL REQUIREMENTS	1,632,090	1,614,059	1,871,973	1,898,428	1,898,428	1,898,428



TILLAMOOK BAY
COMMUNITY COLLEGE

Enterprise Fund

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
ENTERPRISE FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	29,427	132,212	61,736	58,598	58,598	58,598
LOCAL SOURCES	-	1,150	13,093	14,000	14,000	14,000
TUITION AND FEES	100,188	133,590	202,256	285,400	285,400	285,400
OTHER SOURCES	55,630	20,457	10,000	1,000	1,000	1,000
OTHER FINANCING SOURCES	40,520	13,614	-	-	-	-
TOTAL RESOURCES	225,765	301,023	287,085	358,998	358,998	358,998
<i>REQUIREMENTS</i>						
INSTRUCTION	123,908	157,596	170,397	208,374	208,374	208,374
INSTRUCTIONAL SUPPORT	16,679	27,680	26,219	75,128	75,128	75,128
STUDENT SERVICES	3,687	2,483	13,550	3,185	3,185	3,185
OTHER FINANCING USES	8,418	2,994	9,657	18,544	18,544	18,544
CONTINGENCY	-	14,743	7,000	6,100	6,100	6,100
SUBTOTALS	152,692	205,495	226,823	311,331	311,331	311,331
UNAPPROPRIATED ENDING FUND BALANCE	73,073	95,528	60,262	47,667	47,667	47,667
TOTAL REQUIREMENTS	225,765	301,023	287,085	358,998	358,998	358,998

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3100 Community Education - Non-reimbursable							
<i>RESOURCES</i>							
3100-020-3100-00	Beginning Fund Balance	15,260	10,977	13,555	13,555	13,555	13,555
<u>TUITION AND FEES</u>							
3100-100-4401-00	Continuing and Community Ed Tuition	2,742	5,010	3,500	3,500	3,500	3,500
3100-100-4416-00	CEU/CED Course Fees	-	180	500	500	500	500
<u>OTHER FINANCING SOURCES</u>							
3100-190-4920-00	Transfer In From Special Fund	1,960	1,680	-	-	-	-
	TOTAL RESOURCES	19,962	17,847	17,555	17,555	17,555	17,555
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3100-200-5010-00	Administrative Salaries	5,041	2,648	2,864	3,036	3,036	3,036
3100-200-5030-00	Support Staff Salaries	-	-	-	-	-	-
3100-200-5060-00	Instructional Salaries - Adjunct	1,371	2,505	2,000	2,060	2,060	2,060
3100-200-5080-00	Other Payroll Expenses	3	2	2	2	2	2
3100-200-5081-00	Insurance Benefits	945	482	513	805	805	805
3100-200-5082-00	Workers' Comp Insurance	16	15	14	39	39	39
3100-200-5083-00	FICA	483	392	372	232	232	232
3100-200-5084-00	PERS Contributions	1,066	851	801	874	874	874
3100-200-5085-00	Unemployment Insurance	90	75	78	39	39	39
<u>MATERIALS AND SERVICES</u>							
3100-200-6010-00	Supplies	1	-	200	200	200	200
3100-200-6020-00	Travel and Meetings	54	-	1,100	500	500	500
3100-200-6050-00	Postage and Shipping	12	2	100	100	100	100
3100-200-6060-00	Membership Dues	-	-	-	-	-	-
3100-200-6086-00	Marketing - Other	-	-	500	500	500	500
3100-200-6230-00	Rent-Classroom	-	-	500	-	-	-
3100-200-6301-00	Instructional Contract - Other	-	-	200	200	200	200
3100-200-6302-00	Other Course Expense	-	95	500	500	500	500
<u>OTHER FINANCING USES</u>							
3100-800-8510-00	Transfer Out to General Fund	293	208	201	170	170	170
<u>CONTINGENCY</u>							
3100-850-9000-00	Contingency	-	-	5,000	6,100	6,100	6,100
	SUBTOTALS	9,375	7,276	14,945	15,357	15,357	15,357
3100-860-3100-00	Unappropriated Ending Fund Balance	10,587	10,571	2,610	2,198	2,198	2,198
	TOTAL REQUIREMENTS	19,962	17,847	17,555	17,555	17,555	17,555

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
3110 Driver Ed Program							
<i>RESOURCES</i>							
3110-020-3100-00	Beginning Fund Balance	5,790	-	-	-	-	-
<u>TUITION AND FEES</u>							
3110-100-4416-00	CEU/CED Course Fees	-	-	-	-	-	-
	TOTAL RESOURCES	5,790	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
3110-200-6170-00	Other Contracted Services	-	-	-	-	-	-
3110-200-6180-00	Insurance	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
3110-800-8510-00	Transfer Out to General Fund	5,790	-	-	-	-	-
	SUBTOTALS	5,790	-	-	-	-	-
3110-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	TOTAL REQUIREMENTS	5,790	-	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3200 TBCC Store							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	9,227	12,339	14,000	14,743	14,743	14,743
<i>OTHER SOURCES</i>							
3200-150-4501-00	Store Sales	727	132	2,000	-	-	-
3200-150-4720-00	Miscellaneous Income	1,657	852	2,000	-	-	-
<i>OTHER FINANCING SOURCES</i>							
3200-190-4920-00	Transfer In From Special Fund	1,917	2,212	-	-	-	-
	TOTAL RESOURCES	13,528	15,535	18,000	14,743	14,743	14,743
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3200-400-6010-00	Supplies	3	-	250	-	-	-
3200-400-6020-00	Travel and Meetings	-	-	400	-	-	-
3200-400-6240-00	Non-capital Equipment - Equipment	-	707	1,800	1,800	1,800	1,800
3200-400-6330-00	Materials for Resale	1,187	85	1,000	85	85	85
3200-400-6360-00	Miscellaneous	-	-	100	-	-	-
<i>OTHER FINANCING USES</i>							
3200-800-8510-00	Transfer Out to General Fund	-	-	5,000	12,858	12,858	12,858
<i>CONTINGENCY</i>							
3200-850-9000-00	Contingency	-	14,743	2,000	-	-	-
	SUBTOTALS	1,190	15,535	10,550	14,743	14,743	14,743
3200-860-3100-00	Unappropriated Ending Fund Balance	12,338	-	7,450	-	-	-
	TOTAL REQUIREMENTS	13,528	15,535	18,000	14,743	14,743	14,743

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
3300 Customized Training							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	12,771	16,503	10,181	10,000	10,000	10,000
<u>LOCAL SOURCES</u>							
3300-050-4331-00	Contracts - Local	-	1,150	13,093	14,000	14,000	14,000
<u>TUITION AND FEES</u>							
3300-100-4401-00	Continuing and Community Ed Tuition	4,375	-	4,000	4,000	4,000	4,000
3300-100-4416-00	CEU/CED Course Fees	1,033	-	-	-	-	-
	TOTAL RESOURCES	18,179	17,653	27,274	28,000	28,000	28,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3300-200-5060-00	Instructional Salaries - Adjunct	998	1,000	12,000	12,000	12,000	12,000
3300-200-5080-00	Other Payroll Expenses	-	0	7	4	4	4
3300-200-5082-00	Workers' Comp Insurance	3	3	38	45	45	45
3300-200-5083-00	FICA	76	77	918	918	918	918
3300-200-5084-00	PERS Contributions	256	16	833	-	-	-
3300-200-5085-00	Unemployment Insurance	16	0	192	156	156	156
<u>MATERIALS AND SERVICES</u>							
3300-200-6010-00	Supplies	-	-	500	500	500	500
3300-200-6020-00	Travel and Meetings	-	-	-	-	-	-
3300-200-6050-00	Postage and Shipping	-	-	100	100	100	100
3300-200-6170-00	Other Contracted Services	300	-	1,100	1,100	1,100	1,100
3300-200-6301-00	Instructional Contract - Other	-	-	900	900	900	900
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
3300-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
3300-300-5080-00	Other Payroll Expenses	-	-	-	-	-	-
3300-300-5081-00	Insurance Benefits	-	-	-	-	-	-
3300-300-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
3300-300-5083-00	FICA	-	-	-	-	-	-
3300-300-5084-00	PERS Contributions	-	-	-	-	-	-
3300-300-5085-00	Unemployment Insurance	-	-	-	1,000	1,000	1,000
<u>MATERIALS AND SERVICES</u>							
3300-300-6020-00	Travel and Meeting	-	-	1,000	500	500	500
3300-300-6080-00	Advertising	-	-	500	-	-	-
<u>OTHER FINANCING USES</u>							
3300-800-8510-00	Transfer Out to General Fund	27	-	209	209	209	209
	SUBTOTALS	1,676	1,096	18,297	17,432	17,432	17,432
3300-860-3100-00	Unappropriated Ending Fund Balance	16,503	16,510	8,977	10,568	10,568	10,568
	TOTAL REQUIREMENTS	18,179	17,606	27,274	28,000	28,000	28,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3310 Truck Driving Program							
<i>RESOURCES</i>							
3310-020-3100-00	Beginning Fund Balance	(14,411)	51,398	20,000	20,000	20,000	20,000
<u>TUITION AND FEES</u>							
3310-100-4416-00	CEU/CED Course Fees	92,038	128,400	194,256	255,800	255,800	255,800
3310-100-4710-00	Simulator Course Fees	-	-	-	21,600	21,600	21,600
<u>OTHER SOURCES</u>							
3310-150-4770-00	Sale of Equipment	-	16,105	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
3310-190-4920-00	Transfer In From Special Fund	34,662	7,709	-	-	-	-
	TOTAL RESOURCES	112,289	203,612	214,256	297,400	297,400	297,400
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3310-200-5050-00	Instructional Salaries - Regular	-	-	60,452	58,393	58,393	58,393
3310-200-5060-00	Instructional Salaries - Adjunct	34,588	44,227	9,920	24,000	24,000	24,000
3310-200-5070-00	Hourly Wages	-	-	-	-	-	-
3310-200-5080-00	Other Payroll Expenses	14	16	19	29	29	29
3310-200-5081-00	Insurance Benefits	-	-	10,270	16,104	16,104	16,104
3310-200-5082-00	Workers' Comp Insurance	87	131	217	307	307	307
3310-200-5083-00	FICA	2,646	3,383	5,384	6,299	6,299	6,299
3310-200-5084-00	PERS Contributions	6,145	10,230	16,277	16,762	16,762	16,762
3310-200-5085-00	Unemployment Insurance	503	708	1,126	1,070	1,070	1,070
<u>MATERIALS AND SERVICES</u>							
3310-200-6010-00	Supplies	1,239	736	2,500	2,500	2,500	2,500
3310-200-6012-00	Textbooks	-	-	-	-	-	-
3310-200-6170-00	Other Contracted Services	23	1,350	6,000	6,000	6,000	6,000
3310-200-6190-00	Licenses and renewals	3,700	220	8,900	10,500	10,500	10,500
3310-200-6210-00	Repair - Equipment	3,348	14,004	8,000	24,000	24,000	24,000
3310-200-6213-00	Vehicle Maintenance	1,373	5,082	4,000	2,000	2,000	2,000
3310-200-6225-00	Gasoline	2,088	8,086	8,000	12,000	12,000	12,000
3310-200-6233-00	Rent - Storage	1,970	2,178	3,000	3,600	3,600	3,600
<u>CAPITAL OUTLAY</u>							
3310-200-7100-00	Capital Outlay - Equipment	-	48,500	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
3310-300-5010-00	Administrative Salaries	-	2,648	2,864	36,431	36,431	36,431
3310-300-5030-00	Support Staff Salaries	2,775	6,942	-	-	-	-
3310-300-5080-00	Other Payroll Expenses	1	3	1	21	21	21
3310-300-5081-00	Insurance Benefits	676	2,511	513	9,662	9,662	9,662
3310-300-5082-00	Workers' Comp Insurance	7	20	9	136	136	136
3310-300-5083-00	FICA	209	727	219	2,787	2,787	2,787
3310-300-5084-00	PERS Contributions	2,007	1,597	662	10,467	10,467	10,467
3310-300-5085-00	Unemployment Insurance	44	145	46	474	474	474
<u>MATERIALS AND SERVICES</u>							
3310-300-6010-00	Supplies	625	34	2,500	1,000	1,000	1,000
3310-300-6020-00	Travel and Meeting	2,131	348	4,000	5,400	5,400	5,400
3310-300-6050-00	Postage and Shipping	11	7	150	50	50	50
3310-300-6060-00	Membership Dues	480	615	855	-	-	-
3310-300-6080-00	Advertising	-	230	6,000	1,000	1,000	1,000
3310-300-6087-00	Promotional Materials	-	398	1,500	-	-	-
3310-300-6170-00	Other Contracted Services	2,422	9,377	3,200	4,000	4,000	4,000
3310-300-6180-00	Insurance	1,744	1,628	2,200	2,200	2,200	2,200
<u>OTHER FINANCING USES</u>							
3310-800-8510-00	Transfer Out to General Fund	2,287	2,772	4,247	5,307	5,307	5,307
	SUBTOTALS	73,143	168,852	173,031	262,499	262,499	262,499
3310-860-3100-00	Unappropriated Ending Fund Balance	39,146	34,760	41,225	34,901	34,901	34,901
	TOTAL REQUIREMENTS	112,289	203,612	214,256	297,400	297,400	297,400

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3320 Truck Driving Simulator							
<i>RESOURCES</i>							
3320-020-3100-00	Beginning Fund Balance	(3,966)	34,244	-	-	-	-
<i>OTHER SOURCES</i>							
3320-150-4720-00	Miscellaneous Income	50,733	1,259	-	-	-	-
	TOTAL RESOURCES	46,767	35,504	-			
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
3320-200-5060-00	Instructional Salaries - Adjunct	358	236	-	-	-	-
3320-200-5080-00	Other Payroll Expenses	-	0	-	-	-	-
3320-200-5082-00	Workers' Comp Insurance	1	1	-	-	-	-
3320-200-5083-00	FICA	27	18	-	-	-	-
3320-200-5084-00	PERS Contributions	75	55	-	-	-	-
3320-200-5085-00	Unemployment Insurance	6	4	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
3320-200-6010-00	Supplies	105	-	-	-	-	-
3320-200-6020-00	Travel and Meeting	214	-	-	-	-	-
3320-200-6190-00	Licenses and renewals	3,700	7,772	-	-	-	-
3320-200-6210-00	Repair - Equipment	-	2,059	-	-	-	-
3320-200-6213-00	Vehicle Maintenance	839	122	-	-	-	-
3320-200-6225-00	Gasoline	325	-	-	-	-	-
3320-200-6233-00	Rent - Storage	-	317	-	-	-	-
<i>CAPITAL OUTLAY</i>							
3320-200-7100-00	Capital Outlay - Equipment	49,803	-	-	-	-	-
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
3320-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
3320-300-5070-00	Hourly Wages	-	-	-	-	-	-
3320-300-5080-00	Other Payroll Expenses	-	-	-	-	-	-
3320-300-5081-00	Insurance Benefits	-	-	-	-	-	-
3320-300-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
3320-300-5083-00	FICA	-	-	-	-	-	-
3320-300-5085-00	Unemployment Insurance	-	-	-	-	-	-
<i>MATERIALS AND SERVICES</i>							
3320-300-6010-00	Supplies	201	-	-	-	-	-
3320-300-6050-00	Postage and Shipping	-	-	-	-	-	-
3320-300-6080-00	Advertising	130	-	-	-	-	-
3320-300-6170-00	Other Contracted Services	2,870	-	-	-	-	-
3320-300-6180-00	Insurance	346	449	-	-	-	-
<i>OTHER FINANCING USES</i>							
3320-800-8510-00	Transfer Out to General Fund	21	13	-	-	-	-
	SUBTOTALS	59,021	11,045	-	-	-	-
3320-860-3100-00	Unappropriated Ending Fund Balance	(12,254)	24,506	-	-	-	-
	TOTAL REQUIREMENTS	46,767	35,551	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACUTAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3400 TBCC Vending							
<i>RESOURCES</i>							
3400-020-3100-00	Beginning Fund Balance	4,756	6,751	4,000	300	300	300
<i>OTHER SOURCES</i>							
3400-150-4505-00	Vending Income	2,513	2,109	6,000	1,000	1,000	1,000
<i>OTHER FINANCING SOURCES</i>							
3400-190-4920-00	Transfer In From Special Fund	1,981	2,012	-			
	TOTAL RESOURCES	9,250	10,873	10,000	1,300	1,300	1,300
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3400-400-6010-00	Supplies	1,880	1,179	4,000	1,000	1,000	1,000
3400-400-6210-00	Repair - Equipment	-	512	1,000	300	300	300
3400-400-6240-00	Non-capital Equipment - Equipment	617	-	5,000			
<i>CONTINGENCY</i>							
3400-850-9000-00	Contingency	-	-	-			
	SUBTOTALS	2,497	1,691	10,000	1,300	1,300	1,300
3400-860-3100-00	Unappropriated Ending Fund Balance	6,753	9,181	-	-	-	-
	TOTAL REQUIREMENTS	9,250	10,873	10,000	1,300	1,300	1,300



TILLAMOOK BAY
COMMUNITY COLLEGE

Debt Service Fund

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
DEBT SERVICE FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	132,160	59,624	18,015	2,015	2,015	2,015
LOCAL SOURCES	657,429	696,856	1,080,825	1,160,406	1,201,678	1,201,678
OTHER SOURCES	2,708	1,610	1,525	1,160	1,160	1,160
OTHER FINANCING SOURCES	171,042	165,391	170,000	186,000	186,000	186,000
TOTAL RESOURCES	963,339	923,481	1,270,365	1,349,581	1,390,853	1,390,853
<i>REQUIREMENTS</i>						
COLLEGE SUPPORT	1,600	1,600	1,600	1,600	1,600	1,600
DEBT SERVICE	902,115	867,778	1,256,046	1,309,546	1,350,818	1,350,818
OTHER FINANCING USES						
CONTINGENCY						
SUBTOTALS	903,715	869,378	1,257,646	1,311,146	1,352,418	1,352,418
<i>RESERVES</i>						
UNAPPROPRIATED ENDING FUND BALANCE	59,624	54,103	12,719	38,435	38,435	38,435
TOTAL REQUIREMENTS	963,339	923,481	1,270,365	1,349,581	1,390,853	1,390,853

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
4100 PERS Debt Service							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	19,256	29,121	18,015	2,015	2,015	2,015
<i>OTHER SOURCES</i>							
4100-150-4700-00	Interest Income	12	9	25	400	400	400
<i>OTHER FINANCING SOURCES</i>							
4100-190-4910-00	Transfer In From General Fund	171,042	165,391	170,000	186,000	186,000	186,000
	TOTAL RESOURCES	190,310	194,522	188,040	188,415	188,415	188,415
<i>REQUIREMENTS</i>							
<i>COLLEGE SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
4100-500-6040-00	Banking	1,600	1,600	1,600	1,600	1,600	1,600
<i>DEBT SERVICE</i>							
4100-750-8010-00	Debt Service - Principal	105,000	120,000	130,000	145,000	145,000	145,000
4100-750-8015-00	Debt Service - Interest	54,590	49,528	43,721	37,440	37,440	37,440
	SUBTOTALS	161,190	171,128	175,321	184,040	184,040	184,040
4100-860-3100-00	Unappropriated Ending Fund Balance	29,120	23,394	12,719	4,375	4,375	4,375
	TOTAL REQUIREMENTS	190,310	194,522	188,040	188,415	188,415	188,415

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
4200 2016 GO Bond Debt Service							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	112,904	95,577	-	-	-	-
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	633,085	679,199	763,725	819,477	819,477	819,477
4200-050-4310-00	Prior Years Property Taxes	24,344	17,656	17,100	18,348	18,348	18,348
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	2,696	1,601	1,500	760	760	760
	TOTAL RESOURCES	773,029	794,034	782,325	838,585	838,585	838,585
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	653,020	684,920	715,565	749,929	749,929	749,929
4200-750-8015-00	Debt Service - Interest	89,505	78,404	66,760	54,596	54,596	54,596
	SUBTOTALS	742,525	763,324	782,325	804,525	804,525	804,525
	Unappropriated Ending Fund Balance	30,504	30,709	-	34,060	34,060	34,060
	TOTAL REQUIREMENTS	773,029	794,033	782,325	838,585	838,585	838,585

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACUTAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
4210 2023 GO Bond Debt Service							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
4210-050-4300-00	Current Year Property Taxes	-	-	300,000	322,581	363,853	363,853
	TOTAL RESOURCES	-	-	300,000	322,581	363,853	363,853
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4210-750-8010-00	Debt Service - Principal	-	-	-	-	-	-
4210-750-8015-00	Debt Service - Interest	-	-	300,000	322,581	363,853	363,853
	TOTAL REQUIREMENTS	-	-	300,000	322,581	363,853	363,853



TILLAMOOK BAY
COMMUNITY COLLEGE

Capital Project Fund

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
CAPITAL PROJECT FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	5,324	912	-	-	-	-
FEDERAL SOURCES	-	-	1,100,000	559,944	559,944	559,944
STATE SOURCES	-	-	8,000,000	8,000,000	8,000,000	8,000,000
OTHER SOURCES	289,678	30,967	131,000	132,500	132,500	132,500
OTHER FINANCING SOURCES	285,403	-	14,400,000	14,959,944	16,010,884	16,010,884
TOTAL RESOURCES	580,405	31,879	23,631,000	23,652,388	24,703,328	24,703,328
<i>REQUIREMENTS</i>						
PLANT ADDITIONS	523,492	-	23,600,000	23,619,888	24,670,828	24,670,828
OTHER FINANCING USES	56,000	31,500	31,000	32,500	32,500	32,500
SUBTOTALS	579,492	31,500	23,631,000	23,652,388	24,703,328	24,703,328
UNAPPROPRIATED ENDING FUND BALANCE	913	379	-	-	-	-
TOTAL REQUIREMENTS	580,405	31,879	23,631,000	23,652,388	24,703,328	24,703,328

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
5200 General Obligation Bond Construction Fund							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
5200-150-4700-00	Interest Income	-	-	100,000	100,000	100,000	100,000
<u>OTHER FINANCING SOURCES</u>							
5200-190-4790-00	Bond Proceeds	-	-	14,400,000	14,400,000	15,450,940	15,450,940
	TOTAL RESOURCES	-	-	14,500,000	14,500,000	15,550,940	15,550,940
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5200-650-6165-00	Bond Issuance Costs	-	-	225,000	225,000	225,000	225,000
5200-650-6170-00	Other Contracted Services	-	-	14,275,000	14,271,266	15,322,206	15,322,206
5200-800-8510-00	Transfer Out to General Fund	-	-		3,734	3,734	3,734
	TOTAL REQUIREMENTS	-	-	14,500,000	14,500,000	15,550,940	15,550,940

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
5250 Local Capital Fund							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	230,333	175,921	145,009	115,009	115,009	115,009
<i>OTHER SOURCES</i>							
5250-150-4700-00	Interest Income	1,589	967	1,000	2,500	2,500	2,500
	TOTAL RESOURCES	231,922	176,888	146,009	117,509	117,509	117,509
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
5250-800-8520-00	Transfer Out to Special Fund	56,000	31,500	31,000	32,500	32,500	32,500
	SUBTOTALS	56,000	31,500	31,000	32,500	32,500	32,500
5250-860-3100-00	Unappropriated Ending Fund Balance	175,922	145,388	115,009	85,009	85,009	85,009
	TOTAL REQUIREMENTS	231,922	176,888	146,009	117,509	117,509	117,509

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>ACUTAL</u>	<u>2022-2023</u> <u>ADOPTED</u>	<u>2023-2024</u> <u>PROPOSED</u>	<u>2023-2024</u> <u>APPROVED</u>	<u>2023-2024</u> <u>ADOPTED</u>
5300 State Bond Match Construction Fund							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
5300-040-4205-00	State Bond Match for Capital Construction	-	-	8,000,000	8,000,000	8,000,000	8,000,000
	TOTAL RESOURCES	-	-	8,000,000	8,000,000	8,000,000	8,000,000
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5300-650-6170-00	Other Contracted Services	-	-	8,000,000	8,000,000	8,000,000	8,000,000
	TOTAL REQUIREMENTS	-	-	8,000,000	8,000,000	8,000,000	8,000,000

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
5550 Grant Capital Fund							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	(225,009)	(175,009)	(145,009)	(115,009)	(115,009)	(115,009)
<i>OTHER SOURCES</i>							
5550-150-4740-00	Other Grant Source	50,000	30,000	30,000	30,000	30,000	30,000
	TOTAL RESOURCES	(175,009)	(145,009)	(115,009)	(85,009)	(85,009)	(85,009)
<i>REQUIREMENTS</i>							
5550-860-3100-00	Unappropriated Ending Fund Balance	(175,009)	145,009	115,009	(85,009)	(85,009)	(85,009)
	TOTAL REQUIREMENTS	(175,009)	145,009	115,009	(85,009)	(85,009)	(85,009)

ACCOUNT CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
5551 Industrial Technology Building							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
5551-030-4120-00	Grants-Federal	-	-	1,100,000	559,944	559,944	559,944
<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	-	-	559,944	559,944	559,944
	TOTAL RESOURCES	523,492	-	1,100,000	1,119,888	1,119,888	1,119,888
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5551-650-6170-00	Other Contracted Services	-	-	1,100,000	1,119,888	1,119,888	1,119,888
<u>CAPITAL OUTLAY</u>							
5551-650-7130-00	Capital Outlay - Building/Building Impro	418,008	-	-	-	-	-
5551-650-7140-00	Capital Outlay - Land	105,484	-	-	-	-	-
	TOTAL REQUIREMENTS	523,492	-	1,100,000	1,119,888	1,119,888	1,119,888



TILLAMOOK BAY
COMMUNITY COLLEGE

Agency Fund

	2020 - 2021 ACTUAL	2021 - 2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
AGENCY FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	5,903	7,681	2,000	1,184	1,184	1,184
OTHER SOURCES	2,414	1,426	2,250	2,250	2,250	2,250
OTHER FINANCING SOURCES	5,405	4,636	8,000	8,000	8,000	8,000
TOTAL RESOURCES	13,722	13,743	12,250	11,434	11,434	11,434
<i>REQUIREMENTS</i>						
INSTRUCTIONAL SUPPORT						
STUDENT SERVICES	4,663	3,953	5,065	4,315	4,315	4,315
COLLEGE SUPPORT						
FINANCIAL AID	1,379	-	6,666	6,600	6,600	6,600
SUBTOTALS	6,042	3,953	11,731	10,915	10,915	10,915
UNAPPROPRIATED ENDING FUND BALANCE	7,680	9,790	519	519	519	519
TOTAL REQUIREMENTS	13,722	13,743	12,250	11,434	11,434	11,434

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
7100 Associated Students of TBCC							
<i>RESOURCES</i>							
7100-020-3100-00	Beginning Fund Balance	3,948	6,671	1,000	974	974	974
<i>OTHER SOURCES</i>							
7100-150-4740-00	Associated Students of ASTBCC	-	181	1,000	1,000	1,000	1,000
<i>OTHER FINANCING SOURCES</i>							
7100-190-4910-00	Transfer In From General Fund	5,405	4,636	8,000	8,000	8,000	8,000
	TOTAL RESOURCES	9,353	11,488	10,000	9,974	9,974	9,974
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7100-400-6010-00	Supplies	-	247	400	400	400	400
7100-400-6020-00	Travel and Meetings	-	20	200	200	200	200
7100-400-6050-00	Postage and Shipping	-	-	5	5	5	5
7100-400-6170-00	Other Contracted Services	1,744	2,083	2,200	2,200	2,200	2,200
7100-400-6312-00	Student Activities	-	177	410	410	410	410
<i>FINANCIAL AID</i>							
7100-700-5077-00	Student Employee Wages	936	-	6,240	6,240	6,240	6,240
7100-700-5080-00	Other Payroll Expenses	1	-	5	-	-	-
7100-700-5082-00	Workers' Comp Insurance	2	-	21	-	-	-
	SUBTOTALS	2,683	2,528	9,481	9,455	9,455	9,455
7100-860-3100-00	Unappropriated Ending Fund Balance	6,670	8,960	519	519	519	519
	TOTAL REQUIREMENTS	9,353	11,488	10,000	9,974	9,974	9,974

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 ADOPTED</u>	<u>2023-2024 PROPOSED</u>	<u>2023-2024 APPROVED</u>	<u>2023-2024 ADOPTED</u>
7200 Phi Theta Kappa Honorary Society							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	1,955	1,010	1,000	210	210	210
<i>OTHER SOURCES</i>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	2,414	1,245	1,250	1,250	1,250	1,250
	TOTAL RESOURCES	4,369	2,255	2,250	1,460	1,460	1,460
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7200-400-6010-00	Supplies	64	1	100	120	120	120
7200-400-6020-00	Travel and Meetings	-	-	500	160	160	160
7200-400-6050-00	Postage and Shipping	144	108	150	10	10	10
7200-400-6060-00	Membership Dues	1,190	910	700	700	700	700
7200-400-6312-00	Student Activities	348	86	350	100	100	100
7200-400-6330-00	Materials for Resale	625	320	-	-	-	-
7200-400-6360-00	Miscellaneous	548	-	50	10	10	10
<i>FINANCIAL AID</i>							
7200-700-7520-00	Scholarships	440	-	400	360	360	360
	SUBTOTALS	3,359	1,425	2,250	1,460	1,460	1,460
7200-860-3100-00	Unappropriated Ending Fund Balance	1,010	830	-	-	-	-
	TOTAL REQUIREMENTS	4,369	2,255	2,250	1,460	1,460	1,460



TILLAMOOK BAY
COMMUNITY COLLEGE

Personnel Services

2023-2024 Budgeted Employee FTE By Expense Function and Fund

Position Title	General Fund					Special Fund			Financial Aid Fund	Enterprise Fund		Agency Fund	Total
	I	IS	SS	CS	PO	I	IS	SS	FA	I	IS	FA	
0.5 - 1.0 FTE													
Director, SBDC	0.3000						0.7000						1.0000
SBDC Business Adviser							1.0000						1.0000
EDC/SBDC Office Support Specialist							1.0000						1.0000
Dean, Student Success & Acad Part			1.000				0.3000						1.3000
Dean, Career Technical Education							1.0000						1.0000
Dean, General Education & Transfer		1.0000											1.0000
Coordinator, Cont Ed/Comm Ed	0.3500										0.6500		1.0000
Instructor, Business Administration	1.0000												1.0000
Instructor, Commercial Truck Driving										1.0000			1.0000
Instructor, English/Writing	2.0000												2.0000
Instructor, Math	2.0000												2.0000
Instructor, Science	2.0000												2.0000
Instructor, Adult Basic Skills	1.0000												1.0000
Instructor, Social Science	1.0000												1.0000
Instructor, Welding						0.5000							0.5000
Director, Information Technology	0.3000			0.7000									1.0000
Coordinator, Information Technology	0.3000			0.7000									1.0000
AV/Instructional Support Specialist	1.0000												1.0000
Information Technology Specialist	0.3500			0.1500									0.5000
VP of Academics & Student Services		1.0000											1.0000
Dean, Nursing and Allied Health							1.0000						1.0000
Coordinator, Instruction Program	1.0000												1.0000
Coordinator, Tillamook Works							1.0000						1.0000
Coordinator, Career Connect							1.0000						1.0000
Coordinator, Online Instruction		1.0000											1.0000
Instruction Support Specialist		1.0000											1.0000
Coordinator, Library		1.0000											1.0000
Library Specialist		0.7500											0.7500
Library Assistant		0.7500											0.7500
Assoc VP of Student Services			1.0000										1.0000
Enrollment Navigator			1.0000										1.0000
Financial Aid Advisor 2			2.0000										2.0000
Registrar Specialist			1.0000										1.0000
Student Success Coach			1.0000					2.0000					3.0000
Director, Opportunity Programs	0.2500							0.75000					1.0000
Student Engagement Facilitator			1.0000										1.0000
Resource Navigator								1.0000					1.0000
President				1.0000									1.0000
Exec Assistant to President and Board				1.0000									1.0000
VP of Administration & College Relations				1.0000									1.0000
Director, Title III								0.7500					0.7500
Reception & General Support Specialist				1.0000									1.0000
Marketing Coordinator				1.0000									1.0000
Assoc Vice President of Finance				1.0000									1.0000

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	FA	
Finance and Grant Accountant				1.0000									1.0000
Business Office Generalist				2.0000									2.0000
Business Office Clerk				1.0000									1.0000
Director, Institutional Effectiveness				1.0000									1.0000
Exec Director, Foundation				1.0000									1.0000
Development Coordinator								1.0000					1.0000
Director, Human Resources				1.0000									1.0000
HR Support Specialist				1.0000									1.0000
Director, Facilities and Safety					1.0000								1.0000
Coordinator, Facilities Maintenance I					1.0000								1.0000
Coordinator, Facilities Maintenance II					1.0000								1.0000
Director, EDC								1.0000					1.0000
Total Employee FTE 0.5 to 1.0	12.8500	6.5000	8.0000	15.5500	3.0000	0.5000	8.0000	5.5000	0.0000	1.0000	0.6500	0.0000	61.5500
Less than 0.5 FTE													
Adjuncts, Customized Training										0.0725			0.0725
Adjuncts, Community Education										0.0578			0.0578
Adjuncts, CDL										0.3250			0.3250
Adjuncts, Skills Development	0.6250												0.6250
Adjuncts, CEU	0.1606												0.1606
Adjuncts, LDC - Bus Admin	0.5829												0.5829
Adjuncts, LDC - General Education	3.1088												3.1088
Adjuncts, LDC - Ag/NR/Forestry	0.0974												0.0974
Adjuncts, CTE - Crim Just/Pub Safety	0.2973												0.2973
Adjuncts, CTE - Healthcare	0.3250							1.2500					1.5750
Adjuncts, CTE - Manu & Ind Tech	0.6555							0.0662					0.7217
Coordinator, CJA/PS	0.1250												0.1250
Coordinator, Healthcare	0.2000												0.2000
Hourly Inst Meetings	0.4538												0.4538
Hourly Skills Development Inst Aids	0.6699												0.6699
Hourly Math & Writing Lab		1.2340											1.2340
Hourly Curriculum Development	0.0502	0.2510											0.3012
Hourly Student Employees									0.8739			0.2320	1.1059
Total Employee FTE less than 0.5	7.3514	1.4850	0.0000	0.0000	0.0000	1.3162	0.0000	0.0000	0.8739	0.4553	0.0000	0.2320	11.7138
Total All Employee FTE	20.2014	7.9850	8.0000	15.5500	3.0000	1.8162	8.0000	5.5000	0.8739	1.4553	0.6500	0.2320	73.2638

I = Instruction

IS = Instructional Support SS = Student Services CS = College Support PO = Plant Operations



TILLAMOOK BAY
COMMUNITY COLLEGE

Supplementary Information

Affidavit of Publication

State of Oregon, County of Tillamook, -ss.

I, Will Chappell, being first duly sworn, depose and say that I am a Clerk of the Headlight Herald, 1906 Second St., Tillamook, OR 97141 a newspaper of general circulation as defined by ORS 193.010 and 193.020 state; that

HH23-143 NOTICE OF BUDGET COMMITTEE MEETING A public meeting of the Budget Committee of Tillamook Bay Community College, Tillamook County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024.

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive and successive weeks in the following issues:

April 18th, 2023

Clerk's Name

Subscribed and sworn to before me
this 4 day of May, 2023.

Tillamook
County

Kesiah Jewel Akbar Keating

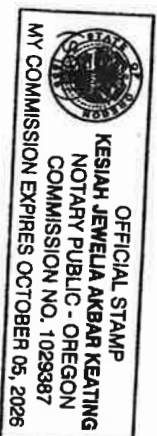
Notary Public for the state of Oregon

My commission expires 10/05/2026

The price for this notice was \$ 85.25

HH23-143
NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Tillamook Bay Community College, Tillamook County, State of Oregon, will be held to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024. This will be an in person meeting with hybrid capabilities. The meeting will take place on April 24, 2023 at 5:00PM in Room 214/15. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 17, 2023 at 4301 Third Street, Tillamook, OR, 4:30PM. This notice is posted at tillamookbaycc.edu. If a person with a disability needs assistance in order to attend or participate in a meeting or would like to attend via Zoom, please notify the Board Secretary at (503) 842-8222, Ext. 1050, at least 48 hours in advance.



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 \$844,534 for 2016 general obligation bonded indebtedness.
3. Approved Debt Service Fund property tax levy of \$363,853 for 2023 general obligation bonded indebtedness
4. Approved the entire FY2023-2024 budget, as amended.

APPROVED BY BUDGET COMMITTEE ON APRIL 24, 2023



CHAIR, PUBLIC BUDGET COMMITTEE

Affidavit of Publication

State of Oregon, County of Tillamook, -ss.

I, Katherine Mace, being first duly sworn, depose and say that I am a Clerk of the Headlight Herald, 1906 Second St., Tillamook, OR 97141 a newspaper of general circulation as defined by ORS 193.010 and 193.020 state; that

HH23-223 TBCC 4x11 052323

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 consecutive and successive weeks in the following issues:

May 23, 2023

Clerk's Name

Katherine Mace

Subscribed and sworn to before me
this 14 day of June, 2023.

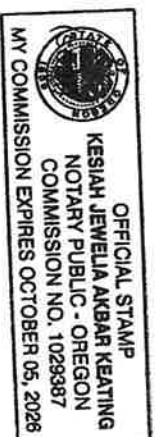
Tillamook

County

Kesiah Jewella Akbar Keating

Notary Public for the state of Oregon

My commission expires 10/05/2026



The price for this notice was \$418.50

OR-CC-1

NOTICE OF BUDGET HEARING

A public meeting of the Tillamook Bay Community College Education Board will be held on June 5, 2023 at 5:00 pm at Tillamook Bay Community College, Rooms 214/215, 4301 Third Street, Tillamook, Oregon. The meeting will also be held via Zoom at <https://tillamookbaycc.zoom.us/j/85879704210?pwd=NDVhZjRlRDh5bWVlUjRlRkVhYkZkZ095>, meeting ID: 858 7970 4210. Passcode: 450789. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Tillamook Bay Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Tillamook Bay Community College between the hours of 8:00 a.m. and 5:00 p.m., or online at www.tillamookbaycc.edu. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Kristin Reagan, AYP of Finance

Telephone: 503-842-8222 x 1210 Email: kristinreagan@tillamookbaycc.edu

FINANCIAL SUMMARY - RESOURCES	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount 2021 - 2022	Adopted Budget 2022 - 2023	Approved Budget 2023 - 2024
TOTAL OF ALL FUNDS			
Beginning Fund Balance	8,526,371	8,725,032	9,277,789
Current Year Property Taxes, other than Local Option Taxes	2,100,569	2,193,938	2,378,062
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	1,133,810	1,394,933	1,470,677
Other Revenue from Local Sources	800,636	1,402,657	1,641,031
Revenue from State Sources	3,439,142	12,113,635	13,088,588
Revenue from Federal Sources	1,745,049	2,949,258	2,245,157
Interfund Transfers	566,210	492,975	841,720
All Other Budget Resources	339,072	15,523,816	15,827,733
Total Resources	\$18,650,859	\$44,796,244	\$46,770,757

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount 2021 - 2022	Adopted Budget 2022 - 2023	Approved Budget 2023 - 2024
Personnel Services	5,112,552	6,660,832	7,439,020
Materials & Services	1,355,603	1,651,314	1,577,942
Financial Aid	1,579,850	1,881,142	1,902,201
Capital Outlay	0	23,600,000	23,619,888
Debt Service	934,452	1,256,046	1,352,418
Interfund Transfers	526,893	1,123,816	1,569,655
Operating Contingency	14,743	759,877	774,329
All Other Expenditures	384,830	504,229	607,417
Unappropriated Finding Fund Balance & Reserves	8,741,936	7,358,988	7,927,882
Total Requirements	\$18,650,859	\$44,796,244	\$46,770,757

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION	STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *		
	2021 - 2022	2022 - 2023	2023 - 2024
Instruction	2,427,181	2,868,899	2,915,260
FTE	13,3757	23,9353	23,5629
Instructional Support	1,222,784	1,670,283	1,776,602
FTE	11,2243	15,3154	16,4524
Student Services other than Student Loans and Financial Aid	803,145	1,087,071	1,426,177
FTE	8,5000	12,9700	13,5000
Student Loans and Financial Aid	1,579,850	1,881,142	1,902,201
FTE	0,0000	1,1059	1,1059
Community Services	0	0	0
FTE	0	0	0
Support Serv. other than Facilities Acquisition and Construction	2,399,875	3,190,122	3,506,340
FTE	16,1500	18,0500	18,5500
Facilities Acquisition and Construction	0	23,600,000	23,619,888
FTE	0	0	0
Interfund Transfers	526,893	1,123,816	1,569,655
Debt Service	934,452	1,256,046	1,352,418
Operating Contingency	14,743	759,877	774,329
Unappropriated Ending Fund Balance and Reserves	8,741,936	7,358,988	7,927,887
Total Requirements	\$18,650,859	\$44,796,244	\$46,770,757
Total FTE	49,2500	71,3766	73,1712

The Approved Budget included authorized spending of several Federal and State grants awarded in the last year. Federal and State grants are providing funding for personnel, materials and services, and capital outlay. The Approved Budget also includes capital construction costs and additional general obligation debt service that was approved by voters on May 17, 2022. The 2023 General Obligation bonds were sold and the proceeds received by the college on May 10, 2023. The State Legislature will also be providing matching funds for the capital projects in the amount of \$8,000,000 from their General Obligation sale to take place May 16, 2023. The Approved Budget also includes additional budget resolutions to account revisions during the year, and for grants that were awarded after the adoption of the 2022-2023 budget.

PROPERTY TAX LEVIES	STATEMENT OF INDEBTEDNESS		
	Rate or Amount Imposed 2021 - 2022	Rate or Amount Imposed 2022 - 2023	Rate or Amount Approved 2023 - 2024
Permanent Rate Levy (Rate Limit per \$1,000)	\$0.2636	\$0.2636	\$0.2636
Local Option Levy	0	0	0
Levy for General Obligation Bonds	\$708.253	\$1,144,597	\$1,208,387

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
General Obligation Bonds	27,737,267		0
Other Bonds	8,883,214		0
Other Borrowings	0	198	0
Total	\$36,620,481		\$0

**2023-2024 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 2023-2024 in the total of \$47,021,973. This budget is now on file at the District business office in Tillamook, Oregon.

**2023-2024 BUDGET RESOLUTION 2
MAKING APPROPRIATIONS**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>	
Instruction	\$ 2,400,453
Instructional Support	840,751
Student Services	845,364
College Support	2,622,255
Plant Operation & Maintenance	558,867
Fund Transfers Out	320,556
Contingency	141,677
TOTAL GENERAL FUND	<u>\$ 7,729,923</u>
<u>Special Fund</u>	
Instruction	\$ 394,590
Instructional Support	973,102
Student Services	614,929
College Support	276,668
Plant Operation and Maintenance	48,550
Financial Aid	55,132
Fund Transfers Out	1,204,619
Contingency	626,552
TOTAL SPECIAL FUND	<u>\$ 4,194,142</u>
<u>Financial Aid Fund</u>	
Financial Aid	\$ 1,840,469
Fund Transfers Out	2,500
TOTAL FINANCIAL AID FUND	<u>\$ 1,842,969</u>
<u>Enterprise Fund</u>	
Instruction	\$ 208,374
Instructional Support	75,128
Student Services	3,185
Fund Transfers Out	18,544
Contingency	6,100
TOTAL ENTERPRISE FUND	<u>\$ 311,331</u>
<u>Debt Service Fund</u>	
College Support	\$ 1,600
Debt Service	1,350,818
TOTAL DEBT SERVICE FUND	<u>\$ 1,352,418</u>
<u>Capital Project Fund</u>	
Plant Additions	\$23,619,888
Fund Transfers Out	32,500
TOTAL CAPITAL PROJECTS FUND	<u>\$23,652,388</u>

<u>Agency Fund</u>	
Student Services	\$ 4,315
Financial Aid	6,600
TOTAL AGENCY FUND	<u>\$ 10,915</u>

TOTAL APPROPRIATIONS, ALL FUNDS	<u>\$39,094,086</u>
---------------------------------	---------------------

Amounts not appropriated:

<u>General Fund – Ending Fund Balance</u>	\$ 1,200,000
<u>Special Fund – Ending Fund Balance</u>	30,667
<u>Special Fund – Reserves</u>	6,555,140
<u>Financial Aid Fund – Ending Fund Balance</u>	55,459
<u>Enterprise Fund – Ending Fund Balance</u>	47,667
<u>Debt Service Fund – Ending Fund Balance</u>	38,435
<u>Agency Fund – Ending Fund Balance</u>	519

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u>\$ 7,927,887</u>
---	---------------------

TOTAL ADOPTED BUDGET	<u>\$47,021,973</u>
----------------------	---------------------

**2023-2024 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 2023-2024 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 \$1,208,387 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:

Permanent Rate Tax	\$0.2636/\$1,000	EDUCATION LIMITATION	EXCLUDED FROM LIMITATION
General Obligation Debt Service			\$1,208,387

The above amended 2023-2024 Resolutions 1, 2, and 3 were approved and declared adopted this 10th day of July, 2023.

MF BVL

 Chairperson, Board of Education
 Tillamook Bay Community College

Attest:

 Clerk of Board



TILLAMOOK BAY
COMMUNITY COLLEGE

Appendix

NON-FACULTY SALARY GRADES

Article No.: Appendix A - 1

Approved: June 5, 2023

Reference:

2023-2024 Executive and Management and Administrative Support Staff Salary Grades (Exempt)

GRADE	POSITION TITLE (or other similar position titles)
32	Vice President of Instruction and Student Services
	Vice President of Administration and College Relations
30	Associate Vice President of Finance
28	Director, Economic Development Council
27	Associate Vice President of Student Services
24	Director, Facilities and Safety
	Director, Human Resources
	Director, Information Technology
23	Dean, Career Technical Education
	Dean, General Education and Transfer
	Dean, Student Success and Academic Partnerships
	Dean, Nursing and Allied Health
22	Director, Small Business Development Center
	Executive Director, Foundation
21	Director, Institutional Effectiveness
20	Finance and Grant and Contract Accountant
	Title III Director
	Director, Opportunity Programs
18	Registrar
	CDL Trainer
17	Coordinator, Community/Continuing Education
	Coordinator, Information Technology
	Coordinator, Instructional Program
	Coordinator, Library
	Coordinator, Marketing
	Coordinator, Online Instruction
	Coordinator, Tillamook Works
	Coordinator, Career Connected Learning
	Coordinator, Facilities Maintenance II
	Executive Assistant to President and Board

2022-2023 Professional Support Staff Salary Grades (Non-Exempt)

GRADE	POSITION TITLE (or other similar position titles)
16	Coordinator, Facilities Maintenance I
	Registrar Specialist
	Payroll and Benefits Specialist
15	AV/Instructional Specialist
	Coordinator, Criminal Justice
	Coordinator, Healthcare
	Financial Aid Advisor
	Tutoring and Testing Specialist
	Resource Navigator
	Student Engagement Facilitator
	Enrollment Navigator
	Student Success Coach
13	Business Office Clerk
	CDL Program Assistant
	IT Support Specialist
	Instruction Support Specialist
	Student Services Support Specialist
	SBDC Support Specialist
	Reception and General Support Specialist
6	Library/Office Assistant

STAFF SALARY SCHEDULE

Article No.: Appendix A-2

Approved: June 5, 2023

Reference:

TILLAMOOK BAY COMMUNITY COLLEGE
2023-2024 Regular Full-Time & Regular Part-Time Staff Salary Schedule
249 Day Schedule

Step Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
1										\$28,674.37	\$29,534.60	\$30,420.64	\$31,333.26
2									\$29,231.17	\$30,108.11	\$31,011.35	\$31,941.69	\$32,899.94
3							\$28,930.83	\$29,798.75	\$30,692.71	\$31,613.49	\$32,561.89	\$33,538.75	\$34,544.91
4					\$28,633.60	\$29,492.61	\$30,377.39	\$31,288.71	\$32,227.37	\$33,194.19	\$34,190.02	\$35,215.72	\$36,272.19
5				\$29,189.59	\$30,065.28	\$30,967.24	\$31,896.26	\$32,853.15	\$33,838.74	\$34,853.90	\$35,899.52	\$36,976.51	\$38,085.81
6		\$28,889.69	\$29,756.38	\$30,649.07	\$31,568.54	\$32,515.60	\$33,491.07	\$34,495.80	\$35,530.67	\$36,596.59	\$37,694.49	\$38,825.32	\$39,990.08
7	\$29,450.65	\$30,334.17	\$31,244.20	\$32,181.53	\$33,146.98	\$34,141.39	\$35,165.63	\$36,220.60	\$37,307.22	\$38,426.44	\$39,579.23	\$40,766.61	\$41,989.61
8	\$30,923.18	\$31,850.88	\$32,806.41	\$33,790.60	\$34,804.32	\$35,848.45	\$36,923.90	\$38,031.62	\$39,172.57	\$40,347.75	\$41,558.18	\$42,804.93	\$44,089.08
9	\$32,469.34	\$33,443.42	\$34,446.72	\$35,480.12	\$36,544.52	\$37,640.86	\$38,770.09	\$39,933.19	\$41,131.19	\$42,365.13	\$43,636.08	\$44,945.16	\$46,293.51
10	\$34,092.81	\$35,115.59	\$36,169.06	\$37,254.13	\$38,371.75	\$39,522.90	\$40,708.59	\$41,929.85	\$43,187.75	\$44,483.38	\$45,817.88	\$47,192.42	\$48,608.19
11	\$35,797.45	\$36,871.37	\$37,977.51	\$39,116.84	\$40,290.35	\$41,499.06	\$42,744.03	\$44,026.35	\$45,347.14	\$46,707.55	\$48,108.78	\$49,552.04	\$51,038.60
12	\$37,587.32	\$38,714.94	\$39,876.39	\$41,072.68	\$42,304.86	\$43,574.01	\$44,881.23	\$46,227.67	\$47,614.50	\$49,042.94	\$50,514.23	\$52,029.66	\$53,590.55
13	\$39,466.69	\$40,650.69	\$41,870.21	\$43,126.32	\$44,420.11	\$45,752.71	\$47,125.29	\$48,539.05	\$49,995.22	\$51,495.08	\$53,039.93	\$54,631.13	\$56,270.06
14	\$41,440.02	\$42,683.22	\$43,963.72	\$45,282.63	\$46,641.11	\$48,040.34	\$49,481.55	\$50,966.00	\$52,494.98	\$54,069.83	\$55,691.92	\$57,362.68	\$59,083.56
15	\$43,512.02	\$44,817.38	\$46,161.90	\$47,546.76	\$48,973.16	\$50,442.35	\$51,955.62	\$53,514.29	\$55,119.72	\$56,773.31	\$58,476.51	\$60,230.81	\$62,037.73
16	\$45,687.62	\$47,058.25	\$48,470.00	\$49,924.10	\$51,421.82	\$52,964.47	\$54,553.40	\$56,190.00	\$57,875.70	\$59,611.97	\$61,400.33	\$63,242.34	\$65,139.61
17	\$47,972.00	\$49,411.16	\$50,893.49	\$52,420.29	\$53,992.90	\$55,612.69	\$57,281.07	\$58,999.50	\$60,769.49	\$62,592.57	\$64,470.35	\$66,404.46	\$68,396.59
18	\$50,370.60	\$51,881.72	\$53,438.17	\$55,041.32	\$56,692.56	\$58,393.34	\$60,145.14	\$61,949.49	\$63,807.97	\$65,722.21	\$67,693.88	\$69,724.70	\$71,816.44
19	\$52,889.13	\$54,475.80	\$56,110.07	\$57,793.37	\$59,527.17	\$61,312.99	\$63,152.38	\$65,046.95	\$66,998.36	\$69,008.31	\$71,078.56	\$73,210.92	\$75,407.25
20	\$55,533.59	\$57,199.60	\$58,915.59	\$60,683.06	\$62,503.55	\$64,378.66	\$66,310.02	\$68,299.32	\$70,348.30	\$72,458.75	\$74,632.51	\$76,871.49	\$79,177.63
21	\$58,310.27	\$60,059.58	\$61,861.37	\$63,717.21	\$65,628.73	\$67,597.59	\$69,625.52	\$71,714.29	\$73,865.72	\$76,081.69	\$78,364.14	\$80,715.06	\$83,136.51
22	\$61,225.78	\$63,062.55	\$64,954.43	\$66,903.06	\$68,910.15	\$70,977.45	\$73,106.77	\$75,299.97	\$77,558.97	\$79,885.74	\$82,282.31	\$84,750.78	\$87,293.30
23	\$64,287.07	\$66,215.68	\$68,202.15	\$70,248.21	\$72,355.66	\$74,526.33	\$76,762.12	\$79,064.98	\$81,436.93	\$83,880.04	\$86,396.44	\$88,988.33	\$91,657.98
24	\$67,501.42	\$69,526.46	\$71,612.25	\$73,760.62	\$75,973.44	\$78,252.64	\$80,600.22	\$83,018.23	\$85,508.78	\$88,074.04	\$90,716.26	\$93,437.75	\$96,240.88
25	\$70,876.49	\$73,002.78	\$75,192.86	\$77,448.65	\$79,772.11	\$82,165.27	\$84,630.23	\$87,169.14	\$89,784.21	\$92,477.74	\$95,252.07	\$98,109.63	\$101,052.92
26	\$74,420.31	\$76,652.92	\$78,952.51	\$81,321.09	\$83,760.72	\$86,273.54	\$88,861.75	\$91,527.60	\$94,273.43	\$97,101.63	\$100,014.68	\$103,015.12	\$106,105.57
27	\$78,141.33	\$80,485.57	\$82,900.14	\$85,387.14	\$87,948.75	\$90,587.21	\$93,304.83	\$96,103.97	\$98,987.09	\$101,956.70	\$105,015.40	\$108,165.86	\$111,410.84
28	\$82,048.40	\$84,509.85	\$87,045.15	\$89,656.50	\$92,346.20	\$95,116.59	\$97,970.09	\$100,909.19	\$103,936.47	\$107,054.56	\$110,266.20	\$113,574.19	\$116,981.42
29	\$86,150.82	\$88,735.34	\$91,397.40	\$94,139.32	\$96,963.50	\$99,872.41	\$102,868.58	\$105,954.64	\$109,133.28	\$112,407.28	\$115,779.50	\$119,252.89	\$122,830.48
30	\$90,458.36	\$93,172.11	\$95,967.27	\$98,846.29	\$101,811.68	\$104,866.03	\$108,012.01	\$111,252.37	\$114,589.94	\$118,027.64	\$121,568.47	\$125,215.52	\$128,971.99
31	\$94,981.28	\$97,830.72	\$100,765.64	\$103,788.61	\$106,902.27	\$110,109.34	\$113,412.62	\$116,815.00	\$120,319.45	\$123,929.03	\$127,646.90	\$131,476.31	\$135,420.60
32	\$99,730.34	\$102,722.25	\$105,803.92	\$108,978.04	\$112,247.38	\$115,614.80	\$119,083.24	\$122,655.74	\$126,335.41	\$130,125.47	\$134,029.23	\$138,050.11	\$142,191.61
33	\$104,716.86	\$107,858.37	\$111,094.12	\$114,426.94	\$117,859.75	\$121,395.54	\$125,037.41	\$128,788.53	\$132,652.19	\$136,631.76	\$140,730.71	\$144,952.63	\$149,301.21
34	\$109,952.70	\$113,251.28	\$116,648.82	\$120,148.28	\$123,752.73	\$127,465.31	\$131,289.27	\$135,227.95	\$139,284.79	\$143,463.33	\$147,767.23	\$152,200.25	\$156,766.26
35	\$115,450.34	\$118,913.85	\$122,481.27	\$126,155.71	\$129,940.38	\$133,838.59	\$137,853.75	\$141,989.36	\$146,249.04	\$150,636.51	\$155,155.61	\$159,810.28	\$164,604.59

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)¹⁴²

SUMMARY OF EMPLOYEE BENEFITS

Article No.: Appendix B – 1

Approved: June 5, 2023

Reference:

SUMMARY OF EMPLOYEE BENEFITS

Type of Employee	Insurance (including all coverages in College approved plans)	Sick	POFLA (6)	Wellness Benefit (7)	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	X	X	20	12	5	3	Unlimited for employee + dependents (as allowed by Policy 311)	X
FT Support Staff 249 days or 1992 hours/year	X	12	X	X	10 to 20 (4)	12	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	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)	X	X(2)					4 credits for employee + dependents (as allowed by Policy 311)	Qual. Pos.
Temporary & On-Call Employees		X (5)	X						N/A	Qual. Pos.
173 day Regular Faculty 1. FTE	X	10	X	X		5	5	3	Unlimited for employee + dependents (as allowed by Policy 417)	X
173 day Regular Faculty .5-.99 FTE	X (2)	X (2)	X	X(2)					8 credits for employee + dependents (as allowed by Policy 417)	X
Adjunct Faculty Term-by-term		X (5)	.X						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.
- (6) College pays .40/Employee pays .60; benefit eligible September 1, 2023
- (2) Prorated on FTE (full-time equivalent)
- (3) Paid based on scheduled hours
- (7) \$50/per pay period
- (4) based on longevity (see Article 312)

FACULTY SALARY SCHEDULE

Article No. Appendix C-1

Approved: June 5, 2023

Reference:

TILLAMOOK BAY COMMUNITY COLLEGE
2023-2024 Regular Full-Time & Regular Part-Time Faculty Salary Schedule
173 DAY SCHEDULE

	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	\$46,331.41	\$47,721.35	\$49,152.99	\$50,627.58	\$52,146.41	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76
2	\$47,721.35	\$49,152.99	\$50,627.58	\$52,146.41	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12
3	\$49,152.99	\$50,627.58	\$52,146.41	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40
4	\$50,627.58	\$52,146.41	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67
5	\$52,146.41	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06
6	\$53,710.80	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76
7	\$55,322.12	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03
8	\$56,981.78	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20
9	\$58,691.23	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20	\$97,007.67
10	\$60,451.97	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20	\$97,007.67	\$99,917.90
11	\$62,265.53	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20	\$97,007.67	\$99,917.90	\$102,915.44
12	\$64,133.50	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20	\$97,007.67	\$99,917.90	\$102,915.44	\$106,002.90
13	\$66,057.51	\$68,039.24	\$70,080.42	\$72,182.83	\$74,348.31	\$76,578.76	\$78,876.12	\$81,242.40	\$83,679.67	\$86,190.06	\$88,775.76	\$91,439.03	\$94,182.20	\$97,007.67	\$99,917.90	\$102,915.44	\$106,002.90	\$109,182.99

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 and INSTRUCTION SERVICES PAY

Article No.: Appendix C-3

Approved:

Credit Adjunct Instruction	Pay per Credit *					
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Lecture (1 contact hour/week = 1 credit) An educational setting in which the instructor presents academic subject information	\$608.38	\$638.80	\$670.74	\$704.27	\$739.49	\$776.47
Lab (3 contact hours/week = 1 credit) An instructional setting in which students work independently with the instructor available in the instructional area for assistance and supervision	\$1254.78	\$1317.51	\$1383.39	\$1452.57	\$1525.19	\$1601.45
Nursing Clinical/Lab (3 contact hours/week = 1 credit) An instructional setting in which students work independently with the instructor available in the instructional area for assistance and supervision	\$1490.23	\$1564.74	\$1642.98	\$1725.13	\$1811.38	\$1901.95
Lecture/Lab (2 contact hours/week = 1 credit) An instructional setting in which the instructor gives short presentations and supervises student application of content. Instructional methods are integrated, and lecture and lab are dependent upon each other for the student’s educational success	\$916.72	\$962.56	\$1010.69	\$1061.22	\$1114.28	\$1170.00

** Credit Adjunct Faculty advance tiers every 500 hours of instruction. All faculty will have their hours reset to zero as of July 1, 2023 due Salary Table restructure.*

Noncredit Adjunct Instruction	Pay per Hour **					
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
CDL (Truck Driving) Adjunct Instructor	\$29.52	\$31.00	\$32.55	\$34.18	\$35.89	\$37.68
ABE/GED/ESOL Adjunct Instructor	\$35.00	\$36.75	\$38.59	\$40.52	\$42.55	\$44.68

*** Noncredit Adjunct Instructors advance tiers every 1500 hours of instruction.*

NON-REGULAR FACULTY and INSTRUCTION SERVICES PAY

Article No.: Appendix C-3

Approved:

Other Faculty Pay

HYFLEX Course Modality:	1.25 course load/pay factor
Independent Study/CWE:	0.25 course load/pay factor per student up to 3 students; 4 or more students constitutes regular class pay
Writing Bonus (3+ WR sections/term):	\$350.00/term
Course Substitution:	\$25.00/hour; must be a qualified substitute and approved by area Dean
Curriculum Development:	\$25.00/hour; must be approved by Vice President, Instruction and Student Services
Meeting Attendance (Adjuncts only):	\$20.00/hour
Course Cancellation Stipend (pilot):	\$500; application required to verify eligibility

Tutors and Classroom Assistants

High School Diploma/Associate’s Degree:	\$20.00/hour
Bachelor’s Degree:	\$25.00/hour
Master’s Degree or higher:	\$30.00/hour

Student Employees (including Federal Work Study)

Class I:	Minimum Wage
Class II:	Minimum Wage plus \$1.00/hour; Students may be placed at Class II if they have direct experience related to job needs.

Continuing and Community Education

The greater of minimum wage or 50% of tuition revenue at end of course (excluding fees). Vice President of Instruction and Student Services may set a minimum enrollment level necessary to meet demands.

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, vice presidents, 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.

6015 Certification and Training – Costs associated with providing employees specific work-related credentials.

6016 Other Career Readiness Training – Costs associated with other work-related trainings.

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.
- 6022 Recruitment Travel – Costs associated with recruitment and hiring of employees.
- 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.
- 6080-6089 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.
- 6125 Employee Relations – Costs associated with activities designed to improve employee satisfaction.
- 6126 Employee Initiatives – Costs associated with programs for employee engagement and retention.
- 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.
- 6151 Filing Fees – Costs associated with filing documents, returns or reports in accordance with federal, state or local law.
- 6152 Fines and Penalties – Monies paid due to assessments such as late filing, underpayment or at-fault bank charges.

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.

