



**TILLAMOOK
BAY** | COMMUNITY
COLLEGE

ADOPTED BUDGET
Fiscal Year 2024-2025

Tillamook Bay Community College
2024-2025 Budget Committee

Kathy Gervasi

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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

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 27,390 (2020 Decennial Census). 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 2020 population of 5,204, 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 12.5 percent of its population is below the poverty level, which is slightly higher than the state average of 12 percent. While 90.8% of its population over the age of 25 are high school graduates, only 15.8% possess a bachelor's degree, compared to the state rate of 36.3%.

In terms of racial and ethnic diversity, Tillamook County is changing. While 84% of the county population identify themselves as White alone, Hispanic and Latino representation is the largest minority, at 11% and is increasing for those under 18 years of age (2020 Decennial Census). The Oregon Department of Education reports that 26.5% of students enrolled in Tillamook County schools are Hispanic/Latino. The percentage of the Hispanic/Latino population below the poverty level was 27.7%, compared to 5.5% of White non-Hispanic residents (2019 American Community Survey 5-year estimates).

Primary employment opportunities in the County are evenly distributed between education, health and social services, retail, and manufacturing. However, agriculture, forestry, fishing and hunting are significant occupational sources as well, with the dairy industry being a major employer.

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.

Planning for the Future

The College created a new strategic plan during the 2021-2022 academic year with the collaboration and support of our community. The Strategic Plan 2022-2029 sets priorities for the College and identifies the strategic initiatives that will drive improvement for the coming years. As a part of this process, we redefined our mission, vision and values. These balance the need to be aspirational while staying grounded in our role in the community:

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:

- 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.

The College developed at least one strategic measure within each priority area of the Strategic Plan, for a total of eight measures of student and college performance. TBCC has defined mission fulfillment as attaining 70% of all measures within the 'achieved' or 'minimally achieved' range. The achievement of each indicator is determined by comparing the current statistic with the threshold levels set for each measure. TBCC achieved mission fulfillment with seven of eight (87.5%) in the achieved or minimally achieved range in 2022-2023.

As the higher education lifeline to the region, TBCC enrolled approximately 2,206 students with a full-time equivalency of approximately 513 students in the 2022-2023 academic year. This was a notable increase from the previous year, as enrollment has surpassed pre-pandemic levels. Approximately 47% of annual FTE was earned in Lower Division coursework, with approximately 9% in Career and Technical Education (preparatory and supplemental), 7% in College Preparation (including GED and English Language Learning) and 25.5% in Community Education.

In 2024--2025 the College will be offering 23 degree programs and 27 certificates aligned with industry needs. 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 four registered apprenticeships and one non-credit training certificate in truck driving. Three healthcare certificates are offered in partnership with other community colleges. Strong partnerships continue with Oregon State University and other four-year institutions in the state, providing students with transfer and articulation options that enhance the opportunity for them to achieve their goals.

Governance

TBCC is governed by a seven member locally elected Board of Education which meets monthly. The president is Dr. Paul Jarrell.

Shared Governance is important at TBCC. The College Council is the approval body with faculty and staff members representing all areas of the college. In addition, the College has a Leadership Team comprised of the College President, Vice Presidents, Chief Financial Officer, College Council/Faculty Representative, Director of Institutional Effectiveness, Human Resources Senior Manager, and the Executive Assistant to the President and Board. 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 need to be addressed. It is the main decision-making body at the college, facilitated by the College President.

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

TILLAMOOK BAY COMMUNITY COLLEGE

Strategic Plan 2022-2029

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 skill-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.

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.

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.

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.

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.

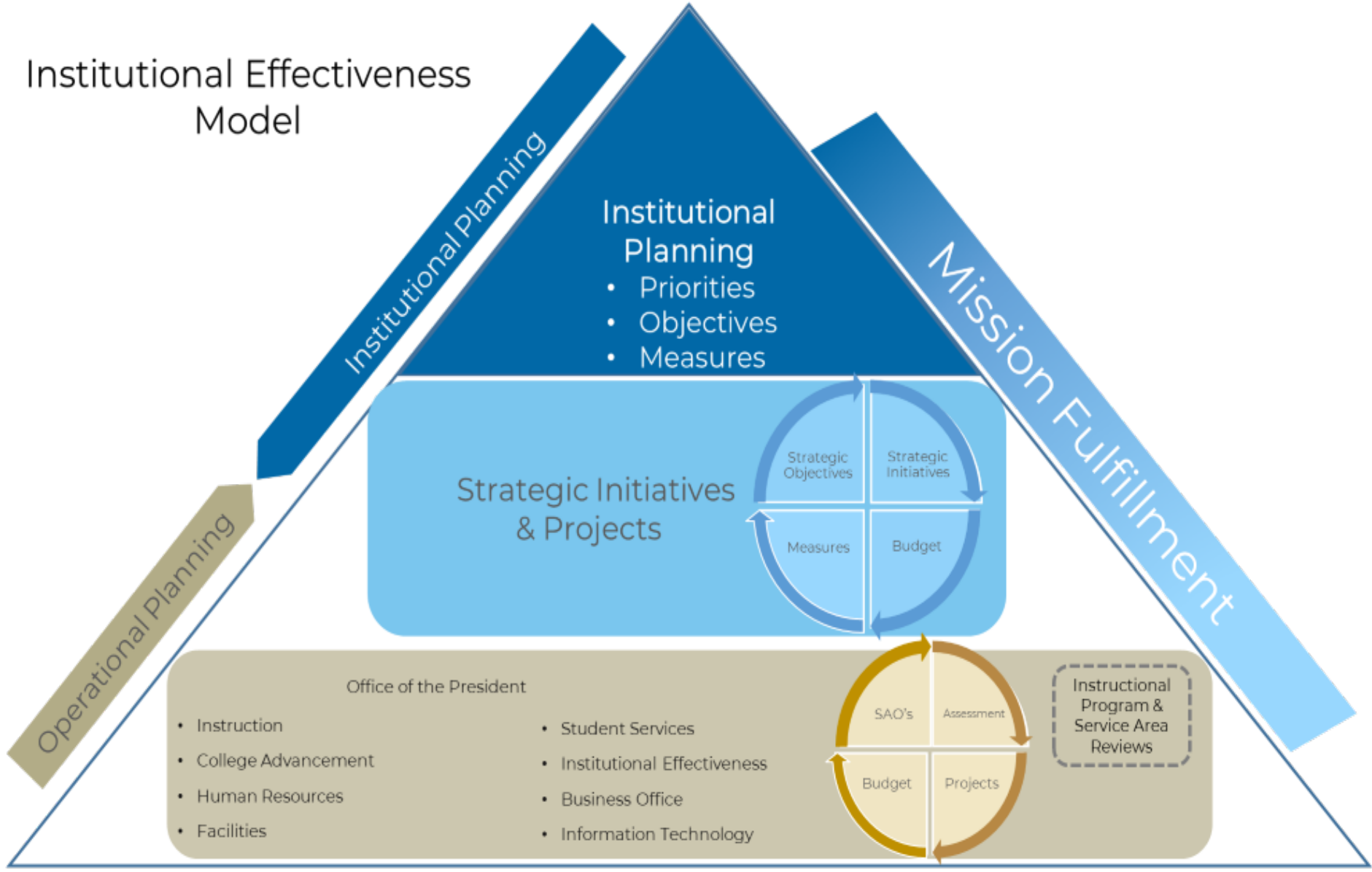
STRATEGIC OBJECTIVES

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

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.
- Implement Learning Communities:** Build communities that increase student belonging, engagement, and student support, and communities 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.
- 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.
- 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.
- 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.

Institutional Effectiveness Model



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
- Associate 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
- 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

- Certified 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
- Construction

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

- Healthcare Administration
- Certified Nursing Assistant (NEW)
- 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

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

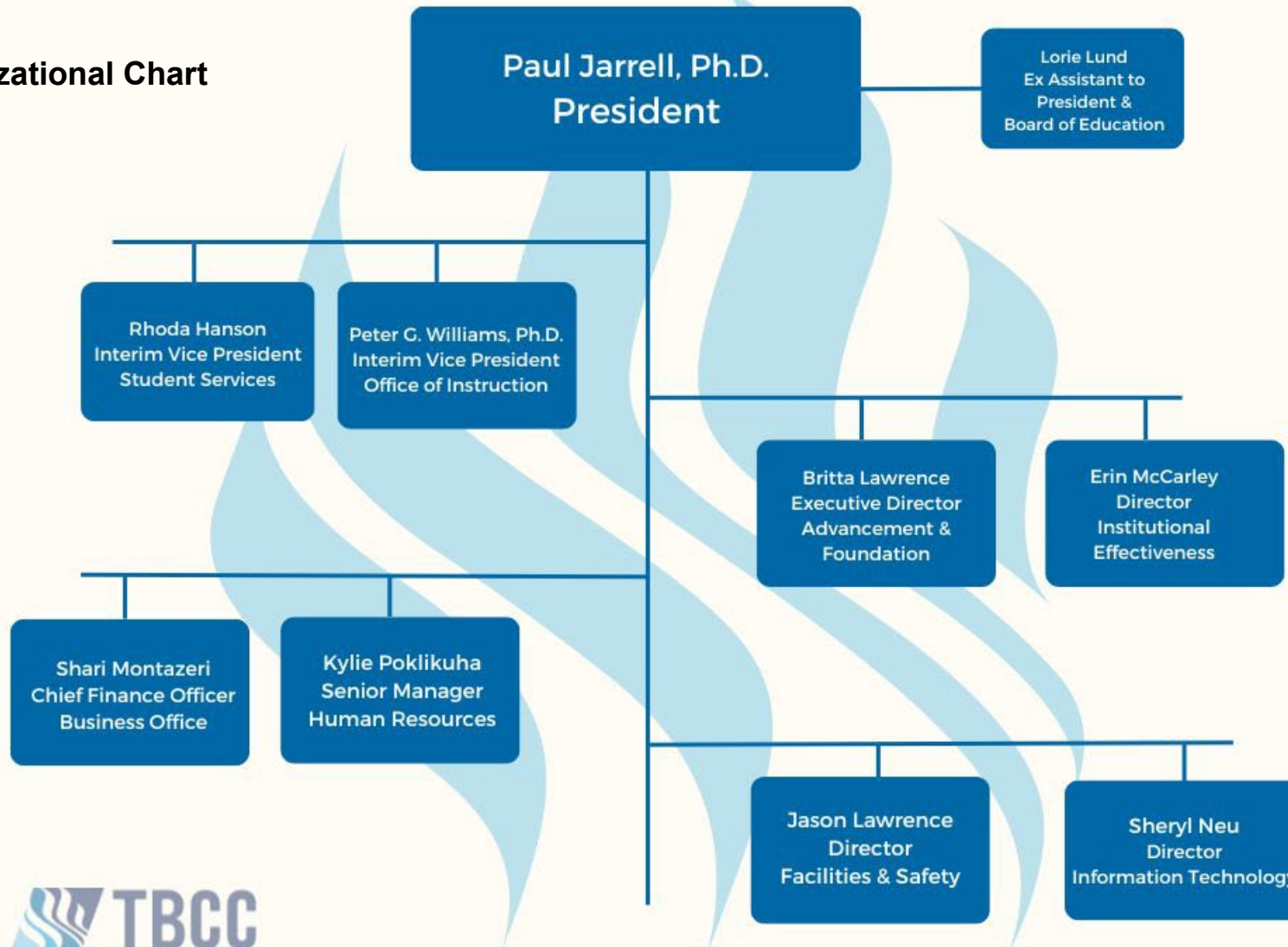


Andrea Goss, Administrator for Tillamook Urban Renewal Agency
Term expires June 2025
Zone 2: Fairview, Netarts, Oceanside, South Prairie, and Westside



Shannon Hoff, Program Manager, Adventist Health Onboarding and Clinical Competency
Term expires June 2025
Zone 4: Bay City, Garibaldi, Kilchis, Maple, and Foley

Organizational Chart



Office of the President

The Office of the President at TBCC is key in guiding the college towards achieving its strategic goals and mission, working with both internal and external stakeholders to meet educational and economic needs. It emphasizes open communication and aims to create a welcoming environment for all. The President is committed to TBCC's educational objectives, focusing on inclusivity and shared governance, and oversees the college's operations to ensure they align with TBCC's mission and standards. The office also represents TBCC to the community and stakeholders and is focused on leading TBCC through the 2022-2029 Strategic Plan towards academic excellence, community engagement, and sustainable growth, ensuring TBCC's role as a vital regional resource.

Office of Institutional Effectiveness

The Office of Institutional Effectiveness supports every area of the College in data-informed decision-making. This includes supporting planning and assessment by collaborating with each team to demonstrate improvement and impact that supports TBCC's Strategic Plan. As a part of the college's accreditation work, the office explores our data to better understand gaps in access, opportunities, and outcomes experienced by historically underrepresented students, through creating data visualizations, and leading faculty and staff in understanding patterns in enrollment, persistence, retention and student success outcomes.

Human Resources

The Human Resources Department at TBCC offers comprehensive employment services to its employees, aiming to foster a culture of professionalism and responsibility while ensuring the attraction and retention of talented individuals. Embracing a culture-driven and solutions-oriented approach, we perceive challenges as opportunities for growth and enhancement. Our core responsibilities encompass recruitment, retention, and separations, as well as promoting equal employment opportunities and supporting diversity within the workforce. Additionally, we conduct new employee orientation sessions, maintain personnel records, and oversee performance reviews and employee training initiatives.

Office of Instruction

The Office of Instruction provides oversight for all credit and non-credit course and programs, developmental education courses, dual credit courses with the county high schools, adult basic education and ESOL classes, and partnerships with other organizations and companies to deliver quality, pedagogically sound, instruction. The office is responsible for leading and managing all aspects of the academic programs, services, and operations in an integrated, academic-centric, and student success-oriented manner.

Student Services

The office of Student Services at TBCC is dedicated to student success. It includes the Registrar, Financial Aid, Engagement, Career Education Advising, and our Student Opportunity programs. These offices focus on achieving optimal enrollment levels and supporting students in realizing their goals, ensuring students' progress toward a degree or certificate in a timely manner, removing financial barriers from higher education, and fostering student engagement. Student Services supports the mission of the college by meeting student needs through focused outreach, expanded funding, consistent contact, and individualized Career Education Planning as they pursue the quality education we provide.

College Advancement

The Advancement Department at Tillamook Bay Community College focuses on fundraising, alumni relations, and community outreach. Using strategic initiatives in these areas, the department strengthens TBCC's financial foundation while cultivating a sense of philanthropy. The department collaborates with internal and external stakeholders to support student scholarships and academic programs, ensuring the college meets the educational and economic needs of Tillamook County. Its primary goal is to secure financial support for the college, build relationships with alumni and donors, and enhance the college's reputation and visibility in the community.

Information Technology

The mission of the Information Technology Department at TBCC is to provide adequate computing and delivery resources for enriched educational opportunities for students and to support enhanced management information systems in a secure manner.

Information technologies are constantly evolving. 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 has established a long-term financial commitment to this objective. 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 provided for cybersecurity initiatives.

Facilities

Tillamook Bay Community College Facilities and Safety Department is committed to upholding facility standards and ensuring safety for all. We prioritize proactive maintenance of buildings and systems to foster a secure learning environment. Through efficient management, we promptly address maintenance needs to mitigate risks and prioritize student safety. Our dedication extends to delivering quality service tailored to the TBCC community's needs while adhering to rigorous safety protocols. Ultimately, our goal is to maintain facilities and uphold safety standards to support a thriving academic community, with student safety at the forefront of our efforts.

Business Office

The Business Office provides fiscal and resource management at the college. Under the guidance of the Chief Financial Officer (CFO), it ensures the college's financial health, overseeing business practices and resource allocation to fulfill the institution's educational mission and improve effectiveness. This office is instrumental in managing all accounting and financial reporting aspects and supervising centralized accounting functions such as accounts payable/receivable, grant

accounting, investment, and payroll management. The Business Office oversees the Annual Audit and ensures compliance with various regulatory agencies. Additionally, it oversees the annual budget process, aligning the college's academic and administrative plans with strategic goals through budgeting.

SBDC

The Tillamook Bay Small Business Development Center Network provides advising, training, online courses and resources for businesses throughout Tillamook County. The SBDC delivers our services to anyone who owns or operates a business or is planning to start a business. We work with businesses in every industry and at every stage of growth, from startups to well-established companies, from one employee to 500. Our team of advisors are subject matter experts and provide support to our clients in the specific areas within which they need help. In addition to no-cost confidential advising, we offer training and online courses that cover a wide range of business topics.

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:

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

Section 504 Coordinator: Rhoda Hanson, Interim 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.

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 Chief Financial Officer (CFO) 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 CFO publishes a public Notice of Budget Committee Meeting(s).

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



V Budget Committee Meeting(s)

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

VI Budget Approval

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

VII Publication

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

VIII Budget Hearing

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

IX Adoption

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

X Budget Filed and Levy Certified

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

Budget Amendment Process

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

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

TBCC Budget Development Timeline

Fiscal Year 2024 – 2025

January

- New position requests due to Leadership Team
 - Leadership Team reviews and prioritizes new position requests
- College Council discussion of new position requests

February

- Budget assumptions determined by Leadership Team and reviewed by College Council
- Confirm Budget Committee appointments

March

- March 4, 2024
 - 2024 – 2025 Tuition and Fees set by Board
- Budget augmentation requests reviewed by President and Executive Team
- March 18th (week of) – 2022/2023 Audit completed
- March 30, 2024 – 2022/2023 Audit Deadline

April

- April 1, 2024 – 2022/2023 Audit to Board (tentative)
- April 2, 2024, 12:00 – 1:00pm – Campus Budget Forum
- April 22, 2024 – Deadline for 2024/2025 Proposed Budget
- Publish public notice of Budget Committee meeting
- April 29, 2024 (week of) – First Budget Committee meeting
 - “Approve” 2024/2025 Proposed Budget

May

- Second Budget Committee meeting (if necessary)

June

- Board enacts resolution to:
 1. formally adopt 2024/2025 budget
 2. make appropriations
 3. levy and categorize taxes
- June 3, 2024 – June Board of Education meeting (tentative)
 - Budget Hearing – receive public testimony
 - Notice of Budget Hearing with Budget Summary
 - Board Resolution to adopt Approved Budget
- Special Board meeting (if necessary)

July

- July 15, 2024 – Notice of levy and resolutions to County Assessor’s Office
- July 15, 2024 – Filing of Board Approved 24/25 Budget with County Clerk

Budget Development Guidelines

The following Budget Development Guidelines were approved by the TBCC Board of Education on April 1, 2024. The Budget Guidelines serve to prioritize investment in support of TBCC's 2022-2029 Strategic Plan. The Strategic Plan contains the following five Strategic Priorities:

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

TBCC is committed to support comprehensive planning and assessment activities leading to continuous improvement in fulfilling the College's mission, strategic priorities, and strategic objectives.

Budget Development Guideline	Strategies / Objectives / Projects
<p>Educational Program Support</p> <p>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> <p>Strategic Priority:</p> <p>Exceptional Student Experience Educational Excellence and Workforce Development Community Engagement and Awareness Equity and Inclusion</p>	<ol style="list-style-type: none"> 1. Offer degrees and certificates with full-time and part-time program maps. 2. Recruit and retain full-time faculty at levels necessary to deliver quality instruction and support college-wide work. 3. Support and develop curriculum leading to living wage occupations. <ol style="list-style-type: none"> a. Industrial Technology/Advanced Manufacturing revision b. Apprenticeship growth c. Nursing and Allied Health pathways d. Education program development 4. Build and strengthen access of local high school students to TBCC programs, courses, and services. <ol style="list-style-type: none"> a. Align dual credit offerings with TBCC program maps 5. Support engagement with Tillamook Education Consortium (TEC) to enhance connections and strengthen K-14 programs of study. <ol style="list-style-type: none"> a. Develop and support TEC Strategic Plan 6. Provide increased guidance and resources to support students throughout the student lifecycle. 7. Re-invest in the implementation of Guided Pathways framework. 8. Increase use of OER materials and support programs to minimize cost of textbooks to students. 9. Provide enhanced marketing and recruitment support for targeted outreach to historically under-represented and under-served communities of Tillamook County.

Budget Development Guideline	Strategies / Objectives / Projects
<p>Educational Program Equipment</p> <p>Give priority to maintaining up-to-date instructional technology and training equipment. Students trained in up-to-date labs and equipment are afforded the highest opportunity for success. Lack of access to industry relevant equipment and technology places students at a significant disadvantage in the workforce.</p> <p>Strategic Priority: Exceptional Student Experience Educational Excellence and Workforce Development Community Engagement and Awareness Equity and Inclusion</p>	<ol style="list-style-type: none"> 1. Leverage grant and industry funding where appropriate to support equipment acquisition and maintenance. 2. Provide adequate funding for industrial technology, science, nursing, and allied health lab equipment, models, and supplies. 3. Continue planned upgrades of computer hardware and software in computer labs. 4. Provide continued training and support for Canvas LMS.
<p>Facilities</p> <p>Maintain current facilities and acquire new facilities necessary to achieve mission and strategic priorities.</p> <p>Strategic Priority: Exceptional Student Experience Educational Excellence and Workforce Development Community Engagement and Awareness Equity and Inclusion</p>	<ol style="list-style-type: none"> 1. Maintain adequate staffing and contracted services to provide a quality learning and working environment at all TBCC facilities. 2. Provide adequate support for ongoing maintenance needs. 3. Leverage new projects, where appropriate, to offset current deferred maintenance needs. 4. Provide TBCC matching funds necessary for EDA-funded Center for Industrial Technology (CIT) remodel. 5. Support CIT remodel to completion. 6. Support construction and completion of GO Bond-funded Health Education Building.
<p>Technology</p> <p>Provide secure computing and other technological resources to enrich educational opportunities for students and enhance management information systems for TBCC. TBCC is committed to a long-term financial commitment for secure and modern IT equipment and support.</p> <p>Strategic Priority: Exceptional Student Experience Educational Excellence and Workforce Development Employee Experience and Organizational Health</p>	<ol style="list-style-type: none"> 1. Provide necessary funding to develop and implement cybersecurity incident plan. 2. Enhance support for cybersecurity services. 3. Maintain adequate staffing and contracted services to support TBCC's IT needs. 4. Provide funds to support campus infrastructure, including upgrading network hardware, servers, and storage solutions to ensure fast, reliable access to resources that support virtual learning environments. 5. Adequately fund Jenzabar training and consulting services. 6. Procurement of educational and administrative software licenses. 7. Upgrade phone system and communications platform.

Budget Development Guideline	Strategies / Objectives / Projects
<p>Faculty and Staff Development</p> <p>Prioritize development of TBCC employees. The professional staff is the single most consequential resource of the College. Maintaining this resource by supporting a process that encourages renewal of professional development and training is essential.</p> <p>Strategic Priority: Exceptional Student Experience Employee Experience and Organizational Health Equity and Inclusion</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. Provide adequate work time for employees to develop and update desk manuals. 6. Provide incentives for cross-training of staff. 7. Create organizational structures that provide pathways to more growth and responsibility. 8. Continue investment in Diversity, Equity, and Inclusion programs.
<p>Faculty and Staff Total Compensation</p> <p>Provide salary and benefits packages that are competitive. A key to attracting and keeping outstanding professional staff is to maintain remuneration at levels competitive with those offered by other similar community college employment opportunities in Oregon.</p> <p>Strategic Priority: Employee Experience and Organizational Health Equity and Inclusion</p>	<ol style="list-style-type: none"> 1. Provide Step increases (3%) for eligible staff and faculty in FY 24-25. 2. Consider Cost-of-Living Adjustment (COLA) of 4%. 3. Increase monthly Health Insurance contribution to \$1382.00 (3%) 4. Continue 6% PERS Employee Contribution pickup. 5. Continue Wellness Stipend for 2024/2025 and evaluate effectiveness. 6. Continue phase-in of adjustments as determined by the 2023 Compensation Analysis
<p>Student Tuition and Fees</p> <p>Target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges. Providing access to TBCC's educational offerings is a concept intrinsic to the foundation of the College's mission.</p> <p>Strategic Priority: Exceptional Student Experience Educational Excellence and Workforce Development Employee Experience and Organizational Health</p>	<ol style="list-style-type: none"> 1. Adjust tuition and fees annually for inflation to avoid large increases. 2. Increase Credit Tuition from \$108 to \$110 per credit. 3. Increase Credit Universal Fee from \$22 to \$26 per credit.

Basic Budget Assumptions

In determining the Budget Development Guidelines, and in preparation of the 2024-2025 Proposed Budget, the Leadership team considered basic budget assumptions of which many had been previously discussed at the March 4, 2024 TBCC Board of Education meeting.

In summary, the following basic assumptions were considered:

1. Per credit tuition and fee rates are proposed to increase for 2024-2025.
2. The staff salary schedule continues to reflect a 249-day work year and the regular faculty salary schedule continues to reflect a 173-day work year.
3. Eligible staff and regular faculty will receive pay step increases. The Leadership Team reviewed multiple CPI measures for 2023/2024. The average was approximately 4%. For FY 24-25, a cost-of-living adjustment (COLA) of 4% is planned.
4. The monthly contribution to Health Insurance will increase by 3% to \$1382.
5. No increase in the opt-out stipends for eligible employees is planned.
6. Benefit rates will be adjusted based on information provided by various providers.
7. Property tax assessed values will increase by approximately 4% based on Oregon property tax laws and ownership turnover.
8. Appropriation amounts from the State's Community College Support Fund (CCSF) are based on the Department of Community Colleges and Workforce Development funding formula calculated distribution of an estimated \$800M 2023-2025 biennium state appropriation.
9. Timber Tax revenue will decrease by approximately \$100,000 from 2023-2024 levels based on a State Forester forecast of the timber harvest.
10. The 2024-2025 Beginning Fund balance shall be \$1.2 million.
11. 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.
12. The budget contains capital construction projects for the renovation of the Center for Industrial Technology and the Healthcare Education Building.

Conclusion

Presentation of the FY2024-2025 Proposed Budget to the Budget Committee occurred on April 30, 2024. Adoption of the approved budget by the Board of Education occurred at the June 3rd, 2024 Board of Education meeting.

Acknowledgements

Preparation of a budget involves the entire College staff, the Board, and the Public Budget Committee. Our sincere appreciation 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.



TILLAMOOK BAY

COMMUNITY COLLEGE

Budget Message

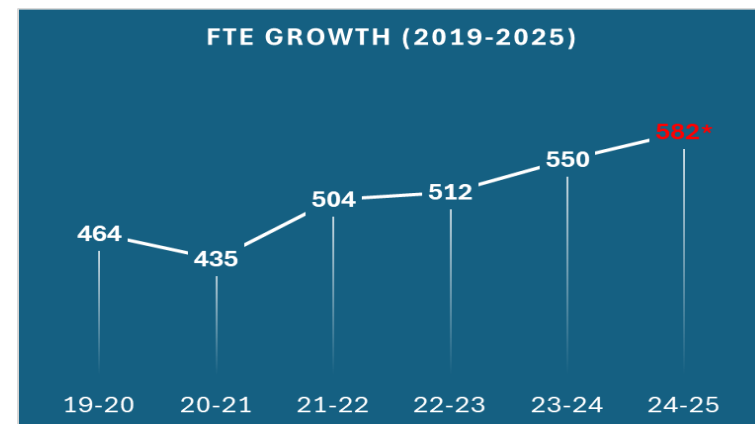
Fiscal Year 2024-2025

Budget Message Fiscal Year 2024-2025

The current year at Tillamook Bay Community College (TBCC) has been a very eventful one.

We have seen many transitions in senior leadership, including the departure of Vice President Heidi Luquette and the retirement of long-term President Dr. Ross Tomlin. The college has done its best to minimize the impact of these significant losses and is working diligently to provide needed stability during this transition. We are currently rebuilding the Executive Team, looking to provide the stability and support to lead TBCC into the future.

Enrollments at TBCC have continue to grow and are now well above pre-pandemic levels. Like most Oregon community colleges, TBCC saw a decline in enrollment in 2020-2021. While TBCC's decline was approximately 6%, many community colleges saw declines of 25% or more. This drop in enrollment statewide has led to many difficult budgetary decisions across the state. While many community colleges are still struggling to recover pre-pandemic enrollment, TBCC recovered very quickly and has managed to grow due to creative programming and providing holistic student supports. In part, this has led to increased revenue and stability for TBCC relative to our sister colleges. TBCC is up over 25% in enrollment since the pandemic low in 2020-2021. Current projections show increased growth into 2024-2025 of an additional 5 to 6 percent. This is mainly due to growth in Nursing and Allied Health programs as well as Career Technical Education (CTE) and Apprenticeship programs.



Our 2022-29 Strategic Plan continues to be implemented, with our new mission and vision statements, new values, and five strategic priorities, with associated objectives and initiatives. The Institutional Effectiveness Office and Data Team have worked this year to develop the set of measures that will be used to determine our mission fulfillment score for accreditation. We have established our list of comparator schools and have benchmarked TBCC against those schools. All employees 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.

TBCC continues to experience staffing challenges, especially in the Business Office. We now have an excellent staff including a new CFO that is working hard to get the college back on track with our accounting and internal control processes. With their commitment, we have managed to have a clean audit, with minimal challenges, and have produced this budget for your review and approval.

This FY 2024-2025 Proposed Budget reflects TBCC’s commitment to academic excellence and the student experience by investing in programs and services that lead to equitable student success and upward socioeconomic mobility for the communities served by TBCC. It includes investments in human capital and infrastructure designed to serve our community and make TBCC the best place to work and learn.

Budget Overview

General Fund Revenue

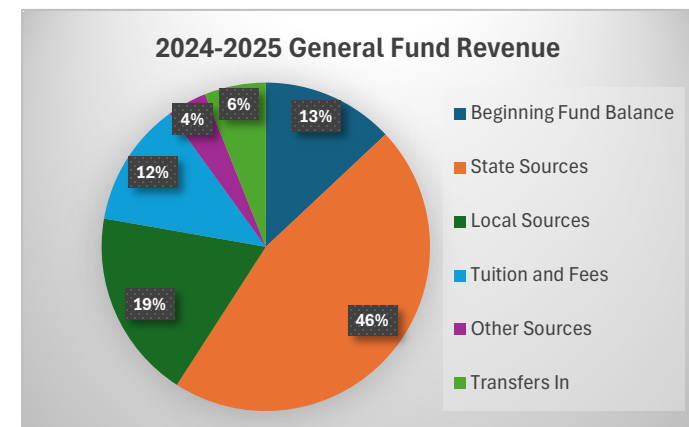
The General Fund is our operational fund. There are several sources for General Fund revenue: State, Local, Tuition and Fees, Beginning Fund Balance, Transfers In, and other sources. For 2024-2025, we are proposing a balanced General Fund Budget of just a little over \$9 million.

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 and will take effect in the 2024-25 fiscal year. The new funding formula allocates a small percentage of the CCSF to performance-based funding.

During the 2023 Regular Session, the Oregon State Legislature appropriated \$795.6 million for the 2023-2025 biennium to the HECC for use in the CCSF, the highest level of support that Oregon’s community colleges have received. TBCC typically receives about 1.1% of total CCSF funding. This represents approximately \$8.8 million to TBCC for the biennium, or roughly \$4.4 million for the 2024-2025 fiscal year.

For the past six years or more, the Timber Tax revenue Tillamook Bay Community College receives from timber sales in the Tillamook State Forest has been allocated to the reserves. Although we budget some of this revenue each year to balance the general fund, we have consistently not needed to use it, allowing these funds to remain in reserves. This practice has enabled the college to build a robust reserve fund that nearly matches our annual general fund budget. However, this situation is expected to change next year due to increasing personnel costs and the addition of new buildings. Additionally, Timber Tax revenue is projected to decrease by 30-35% over the next 2-3 years following a significant reduction in logging activities under the new habitat conservation plan. We will closely monitor these developments to ensure careful management of our financial resources in the coming year.

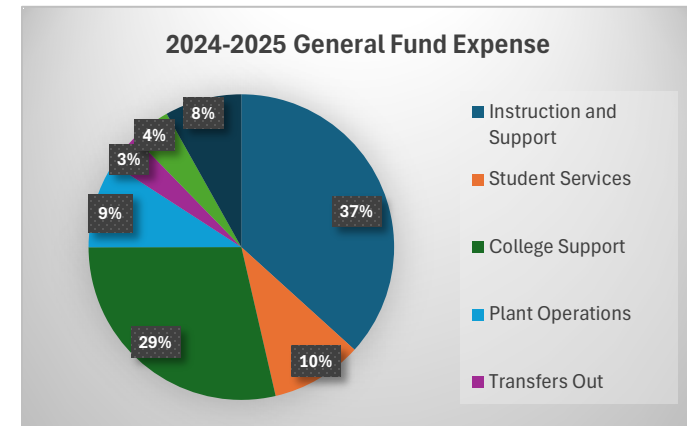
Earlier this year, the TBCC Board approved a \$2 per credit tuition increase and a \$4 per credit Universal Fee increase, bringing per credit tuition and fees to \$136 for 2024-2025. TBCC will continue to be one of the least expensive colleges in Oregon. The Board has been very consistent over the past years, increasing tuition and fees modestly annually, to avoid any large single year raises that would create larger barriers for students.



General Fund Expenditures

The two primary drivers of general fund expenditures at Tillamook Bay Community College are personnel costs and materials and services. Personnel expenses alone account for nearly 75% of the general fund budget. In the fiscal year 2022-2023, we engaged Portland State University to conduct a compensation study to assess how TBCC's salary and benefits packages compare with those at similar-sized colleges and other civic and educational organizations. The findings revealed that salaries for many of our positions were below those of comparable institutions. Over the past year, we have made significant strides to rectify these discrepancies, resulting in salary increases for 15 employees to date, with ongoing revisions and updates to all job descriptions. We remain committed to correcting any further inequities as they are identified.

For the upcoming year, we propose a 4% cost-of-living adjustment (COLA) and a 3% step increase, continuing a seven-year tradition of annual COLA and step raises. Additional budget considerations include a 3% increase in the employer contribution to employee health insurance and maintaining the starting fund balance at \$1.2 million. Furthermore, we will continue offering a monthly health and wellness stipend to all faculty and staff. To support the ongoing development of our employees, we have also allocated a generous portion of our budget to professional development for all faculty and staff. This comprehensive approach ensures that TBCC remains a competitive and supportive employer, dedicated to the growth and well-being of our team.



The 2024-2025 academic year heralds a new era of growth and innovation for Tillamook Bay Community College (TBCC), underscored by significant enhancements to our campus and academic offerings. We are poised to unveil two major construction projects that will greatly enhance our facilities and services. The new 28,000 square foot Health Education Building (HEB) will support our burgeoning Nursing and Allied Health programs and will also house Administration offices and a 360-seat Community Events Center designed to serve both the college and local community. Similarly, the 5,000 square foot Center for Industrial Technologies (CIT) will accommodate our expanding Welding program and provide essential space for Electrical programs, alongside a new Advanced Manufacturing/Robotics program currently in the planning stages.

Our academic programming continues to thrive with the introduction of the Associate of Applied Science (AAS) in Nursing. Welcoming our first cohort of nursing students this year marks a significant step forward in meeting the urgent healthcare needs of Tillamook County. The success of this program is anticipated to be a catalyst for regional healthcare services, enhancing our community's overall well-being. Additionally, the record enrollments in our Emergency Medical Services (EMT), Medical Assisting, and Phlebotomy programs reflect a growing interest and need for healthcare professionals in the region, further bolstered by increased enrollment in related prerequisite courses.

Significant advancements are also underway in our Career and Technical Education (CTE) programs. Beyond enhancements in Welding and Fabrication, TBCC proudly serves as the Related Training Partner for five Apprenticeship programs in Electrical and Construction Technologies. In collaboration with Nestucca Valley School District, we launched the first BOLI registered Pre-apprenticeship in Construction, with plans to expand this initiative to all county high schools and integrate it into our GED and ESOL offerings. This expansion is supported by a substantial multi-year state grant exceeding \$1 million.

In response to workforce demands, TBCC is also focusing on enhancing programs in Education and Business, identifying and developing strong pathways for students that offer clear routes to both transfer opportunities and direct entry into the workforce. These efforts are geared towards ensuring that our students are equipped with the skills and knowledge necessary to succeed in high-demand, living-wage careers.

Simultaneously, we are maximizing the impact of our Title III grant funds, with about \$450,000 allocated annually to transform student and career services. These funds are pivotal in developing new initiatives such as our nursing program and in bolstering the TBCC Foundation, which plays a crucial role in supporting our students and their educational journeys.

Our commitment to diversity, equity, and inclusion (DEI) continues to strengthen, with the DEI Committee actively promoting understanding and appreciation for equity efforts across the campus and within the community. The search for a dedicated full-time DEI Director is underway, emphasizing our proactive stance in leading social justice and inclusivity efforts that extend beyond TBCC to the wider community.

As we look to the future, TBCC is committed to these transformative projects and initiatives that not only enhance our educational landscape but also solidify our role as a pivotal educational and cultural hub in Tillamook County.

Conclusion

In conclusion, this year's budget thoughtfully aligns with Tillamook Bay Community College's strategic vision, laying a robust foundation for future growth and innovation. By prioritizing resources that enhance our educational services and infrastructure, we reinforce our commitment to excellence and long-term sustainability. We urge our community members and stakeholders to continue their invaluable support, as it is crucial for achieving the ambitious goals set forth in this budget. With a forward-looking perspective, we remain optimistic about the college's ability to adapt to and thrive amidst future challenges and opportunities. Together, we are setting a course that ensures our institution not only meets but exceeds the educational needs of our community in the years to come.

Respectfully submitted,



Paul Jarrell, Ph.D.
President/CEO



TILLAMOOK BAY
COMMUNITY COLLEGE

Budget Schedules

24-25 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
GENERAL FUND			
To Debt Service		195,435	Debt Service on PERS Pension Bonds
To Agency Fund		8,000	Transportation District bus service for all enrolled students and ASTBCC Officer employment costs
To Financial Aid Fund		126,556	Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
From Special Fund	42,853		PERS Debt Service on eligible wages
From Special Fund			
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	5,000		Campus store transfer
From Financial Aid Fund	2,500		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	456,358	329,991	
SPECIAL FUND			
To General Fund		439,438	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			
From Capital Project Fund	37,500		Reimburse portion of loan to finance Partners for Regional Innovation construction
TOTAL	37,500	444,438	
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 5,000 Campus store transfer

TOTAL - 10,686

DEBT SERVICE FUND

From General Fund 195,435 PERS Debt Service on eligible wages

TOTAL 195,435 -

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

TOTAL - 36,234

AGENCY FUND

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

TOTAL 8,000 -

TOTAL TRANSFER - ALL FUNDS 823,849 823,849

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	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
ALL FUNDS SUMMARY						
GENERAL FUND	7,566,416	6,760,353	8,929,923	9,224,270	9,224,270	9,224,270
SPECIAL FUND	8,132,250	1,895,336	10,351,182	10,076,933	10,076,933	10,076,933
FINANCIAL AID FUND	1,614,059	1,871,973	1,898,428	1,972,698	1,972,698	1,972,698
ENTERPRISE FUND	301,023	162,936	358,998	310,064	310,064	310,064
DEBT SERVICE FUND	923,481	957,645	1,390,853	1,370,161	1,370,161	1,370,161
CAPITAL PROJECTS FUND	31,879	410,203	23,652,388	23,397,397	23,397,397	23,397,397
AGENCY FUND	13,743	2,860	11,434	10,960	10,960	10,960
ALL FUNDS TOTALS	18,582,851	12,061,306	46,593,206	46,362,483	46,362,483	46,362,483

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	8,465,523	8,625,343	9,277,789	9,316,132	9,316,132	9,316,132
FEDERAL SOURCES	1,745,049	1,090,976	2,245,157	2,242,017	2,242,017	2,242,017
STATE SOURCES	3,439,142	4,446,180	13,339,804	12,738,321	12,738,321	12,738,321
LOCAL SOURCES	2,911,945	1,556,877	4,019,093	3,926,266	3,926,266	3,926,266
TUITION AND FEES	1,133,610	1,193,417	1,470,677	1,366,329	1,366,329	1,366,329
OTHER SOURCES	339,072	790,594	841,720	886,250	886,250	886,250
OTHER FINANCING SOURCES	548,509	15,938,777	15,827,733	15,887,168	15,887,168	15,887,168
TOTAL RESOURCES	18,582,851	33,642,164	47,021,973	46,362,483	46,362,483	46,362,483
<i>REQUIREMENTS</i>						
INSTRUCTION	2,427,181	2,709,181	3,003,417	3,458,911	3,458,911	3,458,911
INSTRUCTIONAL SUPPORT	1,222,785	1,292,318	1,888,981	1,656,970	1,656,970	1,656,970
STUDENT SERVICES	803,144	941,124	1,467,793	1,384,318	1,384,318	1,384,318
COLLEGE SUPPORT	2,016,654	2,733,070	2,898,923	2,937,446	2,937,446	2,937,446
PLANT OPERATION AND MAINTENANCE	378,801	476,330	607,417	993,634	993,634	993,634
PLANT ADDITIONS	-	23,166,102	23,619,888	23,091,593	23,091,593	23,091,593
FINANCIAL AID	1,571,450	973,881	1,902,201	1,968,593	1,968,593	1,968,593
DEBT SERVICE	934,452	956,045	1,352,418	1,368,561	1,368,561	1,368,561
OTHER FINANCING USES	526,894	394,111	1,578,719	976,018	976,018	976,018
CONTINGENCY	14,743	-	141,677	1,005,039	1,005,039	1,005,039
SUBTOTALS	9,896,104	33,642,163	38,461,434	38,841,083	38,841,083	
RESERVES	-	5,930,683	6,555,140	6,285,421	6,285,421	6,285,421
UNAPPROPRIATED ENDING FUND BALANCE	8,686,745	1,428,305	1,372,747	1,235,979	1,235,979	1,235,979
TOTAL REQUIREMENTS	18,582,851	41,001,151	46,389,321	46,362,483	46,362,483	7,521,400

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TILLAMOOK BAY

COMMUNITY COLLEGE

General Fund

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APROVED</u>	<u>2024-2025 ADOPTED</u>
GENERAL FUND							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,824,499	1,223,286	1,200,000	1,200,000	1,200,000	1,200,000
<u>STATE SOURCES</u>							
1000-040-4200-00	Community College Support Fund	2,930,765	3,462,204	4,035,496	4,248,541	4,248,541	4,248,541
1000-040-4210-00	State Timber Tax	1,651	-	3,000	3,000	3,000	3,000
1000-040-4220-00	Grants-State	3,945	1,445	-	-	-	-
<u>LOCAL SOURCES</u>							
1000-050-4300-00	Current Year Property Taxes	1,421,370	1,499,681	1,517,313	1,631,372	1,631,372	1,631,372
1000-050-4310-00	Prior Years Property Taxes	34,635	28,484	47,833	47,833	47,833	47,833
1000-050-4331-00	Contracts - Local	72,541	28,712	40,640	40,640	40,640	40,640
<u>TUITION AND FEES</u>							
1000-100-4400-00	Tuition	794,223	789,563	930,000	967,000	967,000	967,000
1000-100-4401-00	Continuing and Community Ed Tuition	8,937	9,450	9,000	9,000	9,000	9,000
1000-100-4410-00	Fees	131,784	149,512	166,257	150,000	150,000	150,000
1000-100-4411-00	Fees-Other Course Fees	40,995	38,175	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	665	-	-	-	-	-
1000-100-4416-00	CEU/CED Course Fees	1,610	590	3,500	-	-	-
1000-100-4417-00	CEU/CED Other Course Fees	2,110	490	200	200	200	200
1000-100-4418-00	Fees - Online/Hybrid Fees	-	-	-	-	-	-
1000-100-4450-00	Fees-ABE/GED	3,750	3,180	3,000	3,000	3,000	3,000
1000-100-4460-00	Fees-Placement Test Fees	150	60	120	120	120	120
1000-100-4461-00	Fees-Other Testing Fees	2,640	5,748	3,000	3,000	3,000	3,000
1000-100-4480-00	Fees-Miscellaneous	-	324	200	200	200	200
<u>OTHER SOURCES</u>							
1000-150-4500-00	Sales of Goods and Services	2,777	1,129	1,200	1,200	1,200	1,200
1000-150-4502-00	GED Testing	1,604	-	1,500	1,500	1,500	1,500
1000-150-4610-00	Foundation Grants	-	5,457	-	-	-	-
1000-150-4700-00	Interest Income	34,229	170,223	360,000	360,000	360,000	360,000
1000-150-4710-00	Rental Income	15,295	31,355	18,000	18,000	18,000	18,000
1000-150-4720-00	Miscellaneous Income	31,408	10,487	30,000	30,000	30,000	30,000
1000-150-4770-00	Sale of Equipment	1,815	-	-	-	-	-
<u>OTHER FINANCING SOURCES</u>							
1000-190-4920-00	Transfer In From Special Fund	139,446	1,591	446,438	446,438	446,438	446,438
1000-190-4930-00	Transfer In From Enterprise Fund	2,994	-	18,544	18,544	18,544	18,544
1000-190-4950-00	Transfer In From Capital Project Fund	-	-	3,734	3,734	3,734	3,734
1000-190-4980-00	Transfer In From Financial Aid Fund	1,989	100	2,500	2,500	2,500	2,500
1000-190-4991-00	Administrative Overhead Transfer	58,590	2,247	38,448	38,448	38,448	38,448
TOTAL RESOURCES		7,566,416	7,463,494	8,929,923	9,224,270	9,224,270	9,224,270

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
GENERAL FUND SUMMARY							
	TOTAL RESOURCES	7,566,416	7,463,494	8,929,923	9,224,270	9,224,270	9,224,270
<i>REQUIREMENTS</i>							
	INSTRUCTION	1,952,843	2,395,016	2,400,453	2,429,907	2,429,907	2,429,907
	INSTRUCTIONAL SUPPORT	737,558	680,028	840,751	957,227	957,227	957,227
	STUDENT SERVICES	522,406	599,967	845,364	892,427	892,427	892,427
	COLLEGE SUPPORT	1,970,495	2,457,346	2,622,255	2,636,905	2,636,905	2,636,905
	PLANT OPERATION AND MAINTENANCE	329,480	441,559	558,867	843,874	843,874	843,874
	TRANSFERS OUT	299,195	194,198	320,556	329,991	329,991	329,991
	CONTINGENCY	-	-	141,677	383,939	383,939	383,939
	SUBTOTALS	5,811,976	6,768,113	7,729,923	8,474,270	8,474,270	8,474,270
<i>RESERVES</i>							
	UNAPPROPRIATED ENDING FUND BALANCE	1,754,440	695,380	1,200,000	750,000	750,000	750,000
	TOTAL REQUIREMENTS	7,566,416	7,463,494	8,929,923	9,224,270	9,224,270	9,224,270

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
GENERAL FUND: INSTRUCTION SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
SMALL BUSINESS DEVELOPMENT	28,306	20,970	32,545	35,800	35,800	35,800
SKILLS DEVELOPMENT	133,727	246,732	172,897	198,416	198,416	198,416
CONTINUING EDUCATION	95,332	105,598	57,523	64,971	64,971	64,971
LDC - BUSINESS ADMINISTRATION	203,429	201,036	217,337	242,454	242,454	242,454
LDC - GENERAL EDUCATION	979,744	1,173,051	1,243,646	1,188,869	1,188,869	1,188,869
LDC - AG/NATURAL RESOURCES/FORESTRY	34,547	91,716	74,749	15,600	15,600	15,600
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY	29,992	31,804	36,645	44,450	44,450	44,450
CTE - HEALTHCARE	113,960	99,196	170,509	196,785	196,785	196,785
CTE - NURSING	-	-	18,449	147,375	147,375	147,375
CTE - MANUFACTURING AND INDUSTRIAL TECH	191,826	131,945	117,669	86,350	86,350	86,350
INSTRUCTIONAL TECHNOLOGY	141,978	292,968	258,484	208,837	208,837	208,837
INSTRUCTION TOTALS	1,952,843	2,395,016	2,400,453	2,429,907	2,429,907	2,429,907

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
1000-210 Small Business Development							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	20,436	14,322	20,071	22,757	22,757	22,757
1000-210-5080-00	Other Payroll Expenses	6	10	6	-	-	-
1000-210-5081-00	Insurance Benefits	4,861	3,780	4,831	5,122	5,122	5,122
1000-210-5082-00	Workers' Comp Insurance	55	107	75	7	7	7
1000-210-5083-00	FICA	1,551	1,339	1,535	1,741	1,741	1,741
1000-210-5084-00	PERS Contributions	1,073	1,093	5,766	5,809	5,809	5,809
1000-210-5085-00	Unemployment Insurance	324	319	261	364	364	364
SMALL BUSINESS DEVELOPMENT TOTALS		28,306	20,970	32,545	35,800	35,800	35,800

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-220 Skills Development							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	29,100	36,178	-	-	-	-
1000-220-5050-00	Instructional Salaries - Regular	-	99,746	64,134	73,484	73,484	73,484
1000-220-5060-00	Instructional Salaries - Adjunct	43,609	32,207	23,419	25,000	25,000	25,000
1000-220-5070-00	Hourly Wages	32,167	26,158	35,020	35,000	35,000	35,000
1000-220-5080-00	Other Payroll Expenses	31	45	88	18,000	18,000	18,000
1000-220-5081-00	Insurance Benefits	3,660	11,676	16,104	17,059	17,059	17,059
1000-220-5082-00	Workers' Comp Insurance	307	499	457	15	15	15
1000-220-5083-00	FICA	8,023	10,701	9,373	5,622	5,622	5,622
1000-220-5084-00	PERS Contributions	11,646	22,926	18,409	18,760	18,760	18,760
1000-220-5085-00	Unemployment Insurance	1,678	1,971	1,593	1,176	1,176	1,176
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	330	291	500	500	500	500
1000-220-6012-00	Textbooks	1,684	2,475	2,500	2,500	2,500	2,500
1000-220-6020-00	Travel and Meetings	-	407	700	700	700	700
1000-220-6050-00	Postage and Shipping	-	-	100	100	100	100
1000-220-6060-00	Membership Dues	-	-	500	500	500	500
1000-220-6080-00	Advertising	-	-	-	-	-	-
1000-220-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-220-6240-00	Non-capital Equipment - Equipment	1,492	-	-	-	-	-
1000-220-6241-00	Non-capital Equipment - Software	-	-	-	-	-	-
1000-220-6321-00	Testing - GED	-	1,452	-	-	-	-
1000-220-6325-00	Testing - CASAS	-	-	-	-	-	-
SKILLS DEVELOPMENT TOTALS		133,727	246,732	172,897	198,416	198,416	198,416

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-230 Continuing Education							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	47,668	51,553	21,269	22,994	22,994	22,994
1000-230-5030-00	Support Staff Salaries	-	-	-	-	-	-
1000-230-5060-00	Instructional Salaries - Adjunct	3,490	3,894	3,605	4,000	4,000	4,000
1000-230-5070-00	Hourly Wages	40	-	-	-	-	-
1000-230-5080-00	Other Payroll Expenses	19	19	33	2,000	2,000	2,000
1000-230-5081-00	Insurance Benefits	8,671	8,927	5,636	3,672	3,672	3,672
1000-230-5082-00	Workers' Comp Insurance	150	216	93	8	8	8
1000-230-5083-00	FICA	3,878	4,236	1,903	1,759	1,759	1,759
1000-230-5084-00	PERS Contributions	11,273	12,778	6,111	5,870	5,870	5,870
1000-230-5085-00	Unemployment Insurance	687	787	323	368	368	368
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	-	-	200	100	100	100
1000-230-6020-00	Travel and Meetings	-	-	250	100	100	100
1000-230-6050-00	Postage and Shipping	-	-	100	100	100	100
1000-230-6081-00	Marketing-Print Advertising	-	-	-	-	-	-
1000-230-6301-00	Instructional Contract - Other	17,331	22,313	18,000	24,000	24,000	24,000
1000-230-6302-00	Other Course Expense	2,125	875	-	-	-	-
CONTINUING EDUCATION TOTALS		95,332	105,598	57,523	64,971	64,971	64,971

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-240 LDC - Business Administration							
PERSONNEL SERVICES							
1000-240-5050-00	Instructional Salaries - Regular	117,388	99,918	106,003	114,150	114,150	114,150
1000-240-5060-00	Instructional Salaries - Adjunct	24,180	43,444	49,188	54,000	54,000	54,000
1000-240-5070-00	Hourly Wages	200	-	-	-	-	-
1000-240-5080-00	Other Payroll Expenses	29	23	44	16,200	16,200	16,200
1000-240-5081-00	Insurance Benefits	20,461	14,246	16,104	17,314	17,314	17,314
1000-240-5082-00	Workers' Comp Insurance	444	427	579	15	15	15
1000-240-5083-00	FICA	9,746	9,664	11,872	8,732	8,732	8,732
1000-240-5084-00	PERS Contributions	28,873	29,819	30,455	29,142	29,142	29,142
1000-240-5085-00	Unemployment Insurance	1,234	1,879	2,017	1,826	1,826	1,826
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	5	45	200	200	200	200
1000-240-6012-00	Textbooks	870	1,143	500	500	500	500
1000-240-6020-00	Travel and Meetings	-	244	375	375	375	375
1000-240-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-240-6060-00	Membership Dues	-	184	-	-	-	-
1000-240-6190-00	Licenses and renewals	-	-	-	-	-	-
LDC - BUSINESS ADMINISTRATION TOTALS		203,429	201,036	217,337	242,454	242,454	242,454

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-250 LDC - General Education							
PERSONNEL SERVICES							
1000-250-5010-00	Administrative Salaries	16,525	39,193	-	-	-	-
1000-250-5050-00	Instructional Salaries - Regular	456,655	509,161	600,371	502,343	502,343	502,343
1000-250-5060-00	Instructional Salaries - Adjunct	196,143	258,021	262,356	269,000	269,000	269,000
1000-250-5070-00	Hourly Wages	18,018	840	12,875	12,000	12,000	12,000
1000-250-5080-00	Other Payroll Expenses	162	165	165	110,000	110,000	110,000
1000-250-5081-00	Insurance Benefits	75,509	97,170	112,728	89,701	89,701	89,701
1000-250-5082-00	Workers' Comp Insurance	2,186	3,345	2,148	90	90	90
1000-250-5083-00	FICA	51,708	62,772	44,034	38,429	38,429	38,429
1000-250-5084-00	PERS Contributions	141,272	178,746	172,486	130,268	130,268	130,268
1000-250-5085-00	Unemployment Insurance	7,907	12,076	7,483	8,038	8,038	8,038
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	413	1,481	500	500	500	500
1000-250-6012-00	Textbooks	1,259	1,122	2,200	2,200	2,200	2,200
1000-250-6020-00	Travel and Meetings	169	484	2,200	2,200	2,200	2,200
1000-250-6021-00	Professional Development	599	-	-	-	-	-
1000-250-6050-00	Postage and Shipping	169	-	100	100	100	100
1000-250-6060-00	Membership Dues	-	520	300	300	300	300
1000-250-6070-00	Publications	-	-	200	200	200	200
1000-250-6080-00	Advertising	-	253	-	-	-	-
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	6,848	790	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	4,200	6,461	12,500	12,500	12,500	12,500
1000-250-6360-00	Miscellaneous	-	451	-	-	-	-
LDC - GENERAL EDUCATION TOTALS		979,744	1,173,051	1,243,646	1,188,869	1,188,869	1,188,869

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-260 LDC - Agriculture/Natural Resources/Forestry							
PERSONNEL SERVICES							
1000-260-5050-00	Instructional Salaries - Regular	-	-	-	-	-	-
1000-260-5060-00	Instructional Salaries - Adjunct	7,065	8,212	8,220	10,000	10,000	10,000
1000-260-5070-00	Hourly Wages	2,340	-	2,884	-	-	-
1000-260-5080-00	Other Payroll Expenses	3	-	11	3,000	3,000	3,000
1000-260-5081-00	Insurance Benefits	799	-	-	-	-	-
1000-260-5082-00	Workers' Comp Insurance	28	34	41	-	-	-
1000-260-5083-00	FICA	1,021	628	849	-	-	-
1000-260-5084-00	PERS Contributions	2,984	1,586	-	-	-	-
1000-260-5085-00	Unemployment Insurance	214	112	144	-	-	-
MATERIALS AND SERVICES							
1000-260-6010-00	Supplies	191	74	600	600	600	600
1000-260-6012-00	Textbooks	328	-	500	500	500	500
1000-260-6020-00	Travel and Meeting	-	1,224	500	500	500	500
1000-260-6170-00	Other Contracted Services	18,551	79,738	60,000	-	-	-
1000-260-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
1000-260-6302-00	Other Course Expense	1,025	108	1,000	1,000	1,000	1,000
LDC - AGRICULTURE/NAT RES/FORESTRY TOTALS		34,547	91,716	74,749	15,600	15,600	15,600

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-270 CTE - Criminal Justice/Public Safety							
PERSONNEL SERVICES							
1000-270-5060-00	Instructional Salaries - Adjunct	21,691	8,897	25,089	28,000	28,000	28,000
1000-270-5070-00	Hourly Wages	5,375	8,048	7,552	8,500	8,500	8,500
1000-270-5080-00	Other Payroll Expenses	8	5	11	7,000	7,000	7,000
1000-270-5081-00	Insurance Benefits	-	12,790	-	-	-	-
1000-270-5082-00	Workers' Comp Insurance	80	60	122	-	-	-
1000-270-5083-00	FICA	2,071	1,296	2,497	-	-	-
1000-270-5084-00	PERS Contributions	-	260	-	-	-	-
1000-270-5085-00	Unemployment Insurance	433	222	424	-	-	-
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	-	-	100	100	100	100
1000-270-6012-00	Textbooks	335	226	600	600	600	600
1000-270-6020-00	Travel and Meeting	-	-	250	250	250	250
1000-270-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-270-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-270-6302-00	Other Course Expense	-	-	-	-	-	-
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY TOTALS		29,992	31,804	36,645	44,450	44,450	44,450

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-271 - Healthcare							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	26,730	27,159	58,999	101,061	101,061	101,061
1000-271-5060-00	Instructional Salaries - Adjunct	42,043	33,094	45,560	15,000	15,000	15,000
1000-271-5070-00	Hourly Wages	4,682	8,664	7,418	-	-	-
1000-271-5080-00	Other Payroll Expenses	21	20	27	5,000	5,000	5,000
1000-271-5081-00	Insurance Benefits	8,134	1,881	16,104	25,531	25,531	25,531
1000-271-5082-00	Workers' Comp Insurance	206	182	418	33	33	33
1000-271-5083-00	FICA	5,587	5,227	8,566	7,732	7,732	7,732
1000-271-5084-00	PERS Contributions	12,451	6,563	16,951	25,801	25,801	25,801
1000-271-5085-00	Unemployment Insurance	1,130	952	1,456	1,617	1,617	1,617
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	49	577	500	500	500	500
1000-271-6012-00	Textbooks	97	267	1,000	1,000	1,000	1,000
1000-271-6020-00	Travel and Meeting	2,388	2,473	1,500	1,500	1,500	1,500
1000-271-6050-00	Postage and Shipping	1	31	10	10	10	10
1000-271-6170-00	Other Contracted Services	5,836	1,000	-	-	-	-
1000-271-6240-00	Non-capital Equipment - Equipment	146	476	1,500	1,500	1,500	1,500
1000-271-6301-00	Instructional Contract - Other	-	-	-	-	-	-
1000-271-6302-00	Other Course Expense	2,363	10,322	10,000	10,000	10,000	10,000
1000-271-6320-00	Testing	1,470	185	-	-	-	-
1000-271-6360-00	Miscellaneous	627	123	500	500	500	500
CTE - HEALTHCARE TOTALS		113,960	99,196	170,509	196,785	196,785	196,785

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-272 CTE - Nursing							
PERSONNEL SERVICES							
1000-272-5010-00	Administrative Salaries	-	-	-	44,308	44,308	44,308
1000-272-5050-00	Instructional Salaries - Regular	-	-	-	50,744	50,744	50,744
1000-272-5060-00	Instructional Salaries - Adjunct	-	-	15,000	-	-	-
1000-272-5070-00	Hourly Wages	-	-	-	-	-	-
1000-272-5080-00	Other Payroll Expenses	-	-	-	-	-	-
1000-272-5081-00	Insurance Benefits	-	-	-	17,194	17,194	17,194
1000-272-5082-00	Workers' Comp Insurance	-	-	56	19	19	19
1000-272-5083-00	FICA	-	-	1,148	7,272	7,272	7,272
1000-272-5084-00	PERS Contributions	-	-	-	24,267	24,267	24,267
1000-272-5085-00	Unemployment Insurance	-	-	195	1,521	1,521	1,521
MATERIALS AND SERVICES							
1000-272-6010-00	Supplies	-	-	500	500	500	500
1000-272-6012-00	Textbooks	-	-	-	-	-	-
1000-272-6020-00	Travel and Meeting	-	-	1,500	1,500	1,500	1,500
1000-272-6050-00	Postage and Shipping	-	-	50	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	147,375	147,375	147,375

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-280 CTE - Manufacturing and Industrial Tech							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	23,478	-	-	-	-	-
1000-280-5050-00	Instructional Salaries - Regular	54,268	44,018	31,133	-	-	-
1000-280-5060-00	Instructional Salaries - Adjunct	52,986	55,987	55,319	60,000	60,000	60,000
1000-280-5070-00	Hourly Wages	900	-	1,545	-	-	-
1000-280-5080-00	Other Payroll Expenses	35	8	21	22,000	22,000	22,000
1000-280-5081-00	Insurance Benefits	14,578	1,629	8,052	-	-	-
1000-280-5082-00	Workers' Comp Insurance	393	345	429	-	-	-
1000-280-5083-00	FICA	10,022	4,975	6,732	-	-	-
1000-280-5084-00	PERS Contributions	17,996	5,719	8,944	-	-	-
1000-280-5085-00	Unemployment Insurance	1,712	927	1,144	-	-	-
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	164	13	-	-	-	-
1000-280-6012-00	Textbooks	780	1,336	500	500	500	500
1000-280-6020-00	Travel and Meeting	558	-	250	250	250	250
1000-280-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-280-6060-00	Membership Dues	-	-	-	-	-	-
1000-280-6080-00	Advertising	-	1,103	-	-	-	-
1000-280-6170-00	Other Contracted Services	-	-	500	500	500	500
1000-280-6230-00	Rent - Classroom	1,155	1,155	1,000	1,000	1,000	1,000
1000-280-6240-00	Non-capital Equipment - Equipment	3,909	4,901	-	-	-	-
1000-280-6241-00	Non-capital Equipment - Software	-	-	1,600	1,600	1,600	1,600
1000-280-6302-00	Other Course Expense	8,894	9,371	-	-	-	-
1000-280-6360-00	Miscellaneous	-	458	500	500	500	500
CTE - MANUFACTURING AND INDUSTRIAL TECH TOTALS		191,826	131,945	117,669	86,350	86,350	86,350

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-290 Instructional Technology							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	32,140	43,521	46,057	48,795	48,795	48,795
1000-290-5030-00	Support Staff Salaries	5,975	53,478	67,058	25,540	25,540	25,540
1000-290-5080-00	Other Payroll Expenses	11	34	34	-	-	-
1000-290-5081-00	Insurance Benefits	5,841	19,802	9,662	13,515	13,515	13,515
1000-290-5082-00	Workers' Comp Insurance	101	370	422	25	25	25
1000-290-5083-00	FICA	2,864	7,219	8,653	5,687	5,687	5,687
1000-290-5084-00	PERS Contributions	7,947	18,937	33,563	19,784	19,784	19,784
1000-290-5085-00	Unemployment Insurance	433	1,240	1,466	1,189	1,189	1,189
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	1,134	219	2,000	2,000	2,000	2,000
1000-290-6020-00	Travel and Meetings	-	-	25	-	-	-
1000-290-6060-00	Membership Dues	-	-	520	520	520	520
1000-290-6170-00	Other Contracted Services	32,331	80,008	17,929	17,929	17,929	17,929
1000-290-6190-00	Licenses and renewals	30,527	26,831	38,671	36,429	36,429	36,429
1000-290-6200-00	Internet - Technology	10,741	11,863	11,424	11,424	11,424	11,424
1000-290-6240-00	Non-capital Equipment - Equipment	11,931	28,446	20,000	25,000	25,000	25,000
1000-290-6241-00	Non-capital Equipment - Software	-	1,000	1,000	1,000	1,000	1,000
INSTRUCTIONAL TECHNOLOGY TOTALS		141,978	292,968	258,484	208,837	208,837	208,837

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	491,107	399,449	526,305	622,536	622,536	622,536
LIBRARY	246,403	154,595	176,679	208,770	208,770	208,770
LEARNING LOUNGE/TESTING CENTER	47	125,984	137,767	125,921	125,921	125,921
INSTRUCTIONAL SUPPORT TOTALS	737,558	680,028	840,751	957,227	957,227	957,227

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-310 Instructional Support Management							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	242,758	194,623	267,232	280,307	280,307	280,307
1000-310-5030-00	Support Staff Salaries	49,615	38,936	43,126	103,109	103,109	103,109
1000-310-5070-00	Hourly Wages	5,590	6,907	-	-	-	-
1000-310-5080-00	Other Payroll Expenses	73	59	131	-	-	-
1000-310-5081-00	Insurance Benefits	60,350	40,799	64,416	72,356	72,356	72,356
1000-310-5082-00	Workers' Comp Insurance	756	958	1,157	110	110	110
1000-310-5083-00	FICA	22,376	18,018	23,742	29,332	29,332	29,332
1000-310-5084-00	PERS Contributions	54,885	72,202	89,166	97,887	97,887	97,887
1000-310-5085-00	Unemployment Insurance	3,055	3,438	4,035	6,135	6,135	6,135
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	609	434	1,000	1,000	1,000	1,000
1000-310-6020-00	Travel and Meetings	340	2,518	3,000	3,000	3,000	3,000
1000-310-6021-00	Professional Development	7,819	4,410	15,000	15,000	15,000	15,000
1000-310-6050-00	Postage and Shipping	40	2	50	50	50	50
1000-310-6060-00	Membership Dues	803	717	750	750	750	750
1000-310-6160-00	Accreditation and Assessment	41,194	13,925	12,000	12,000	12,000	12,000
1000-310-6260-00	College Functions	-	270	1,000	1,000	1,000	1,000
1000-310-6360-00	Miscellaneous	845	1,233	500	500	500	500
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS		491,107	399,449	526,305	622,536	622,536	622,536

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-320 Library							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	30,663	50,894	53,993	73,816	73,816	73,816
1000-320-5030-00	Support Staff Salaries	49,423	26,052	24,387	33,172	33,172	33,172
1000-320-5070-00	Hourly Wages	67,141	6,500	-	-	-	-
1000-320-5080-00	Other Payroll Expenses	63	(72)	37	-	-	-
1000-320-5081-00	Insurance Benefits	21,491	12,392	28,182	20,800	20,800	20,800
1000-320-5082-00	Workers' Comp Insurance	432	329	289	38	38	38
1000-320-5083-00	FICA	11,260	6,015	5,990	7,848	7,848	7,848
1000-320-5084-00	PERS Contributions	30,114	20,727	22,518	26,189	26,189	26,189
1000-320-5085-00	Unemployment Insurance	2,312	1,195	1,018	1,642	1,642	1,642
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	3,104	1,404	1,500	1,500	1,500	1,500
1000-320-6020-00	Travel and Meetings	418	306	600	600	600	600
1000-320-6050-00	Postage and Shipping	13	102	100	200	200	200
1000-320-6060-00	Membership Dues	216	107	250	200	200	200
1000-320-6071-00	Library Materials	16,577	18,801	27,815	22,265	22,265	22,265
1000-320-6170-00	Other Contracted Services	12,548	9,027	9,500	20,000	20,000	20,000
1000-320-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
1000-320-6321-00	Testing - GED	628	-	-	-	-	-
1000-320-6322-00	Testing - Placement	-	-	-	-	-	-
1000-320-6360-00	Miscellaneous	-	816	500	500	500	500
LIBRARY TOTALS		246,403	154,595	176,679	208,770	208,770	208,770

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-330 Learning Lounge/Testing Center							
PERSONNEL SERVICES							
1000-330-5030-00	Support Staff Salaries	-	25,345	25,872	37,536	37,536	37,536
1000-330-5070-00	Hourly Wages	-	56,573	73,590	45,000	45,000	45,000
1000-330-5080-00	Other Payroll Expenses	-	32	21	9,000	9,000	9,000
1000-330-5081-00	Insurance Benefits	-	7,475	12,078	10,313	10,313	10,313
1000-330-5082-00	Workers' Comp Insurance	-	270	371	16	16	16
1000-330-5083-00	FICA	-	6,401	7,609	2,872	2,872	2,872
1000-330-5084-00	PERS Contributions	-	21,667	7,433	9,583	9,583	9,583
1000-330-5085-00	Unemployment Insurance	-	1,278	1,293	601	601	601
MATERIALS AND SERVICES							
1000-330-6010-00	Supplies	-	2,925	2,700	3,700	3,700	3,700
1000-330-6020-00	Travel and Meeting	-	-	200	200	200	200
1000-330-6170-00	Other Contracted Services	47	2,151	3,100	2,600	2,600	2,600
1000-330-6321-00	Testing - GED	-	1,500	3,000	4,000	4,000	4,000
1000-330-6360-00	Miscellaneous	-	367	500	500	500	500
LEARNING LOUNGE/TESTING CTR TOTALS		47	125,984	137,767	125,921	125,921	125,921

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
GENERAL FUND: STUDENT SERVICES SUMMARY						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	106,616	121,680	275,982	166,335	166,335	166,335
FINANCIAL AID	156,899	193,829	219,890	240,192	240,192	240,192
ENROLLMENT SERVICES	82,034	79,543	178,866	196,779	196,779	196,779
ACADEMIC ADVISING	176,857	204,915	85,857	286,121	286,121	286,121
ENGAGEMENT	-	-	84,769	3,000	3,000	3,000
STUDENT SERVICES TOTALS	522,406	599,967	845,364	892,427	892,427	892,427

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-410 Management of Student Services							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	68,050	77,214	168,077	104,993	104,993	104,993
1000-410-5070-00	Hourly Wages	750	1,200	-	-	-	-
1000-410-5080-00	Other Payroll Expenses	16	16	42	-	-	-
1000-410-5081-00	Insurance Benefits	12,754	13,097	32,208	13,109	13,109	13,109
1000-410-5082-00	Workers' Comp Insurance	191	319	623	16	16	16
1000-410-5083-00	FICA	5,073	5,769	12,858	8,032	8,032	8,032
1000-410-5084-00	PERS Contributions	15,527	17,918	48,289	26,805	26,805	26,805
1000-410-5085-00	Unemployment Insurance	615	1,105	2,185	1,680	1,680	1,680
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	220	87	500	500	500	500
1000-410-6020-00	Travel and Meetings	150	-	1,000	1,000	1,000	1,000
1000-410-6060-00	Membership Dues	-	-	200	200	200	200
1000-410-6270-00	Graduation	3,270	4,955	10,000	10,000	10,000	10,000
MANAGEMENT OF STUDENT SERVICES TOTALS		106,616	121,680	275,982	166,335	166,335	166,335

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-420 Financial Aid							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	40,023	23,326	24,747	34,998	34,998	34,998
1000-420-5030-00	Support Staff Salaries	58,401	96,604	102,487	110,985	110,985	110,985
1000-420-5080-00	Other Payroll Expenses	32	42	99	-	-	-
1000-420-5081-00	Insurance Benefits	26,210	30,787	36,234	38,262	38,262	38,262
1000-420-5082-00	Workers' Comp Insurance	262	484	474	49	49	49
1000-420-5083-00	FICA	7,126	8,733	9,740	10,992	10,992	10,992
1000-420-5084-00	PERS Contributions	20,807	29,456	38,529	36,681	36,681	36,681
1000-420-5085-00	Unemployment Insurance	1,292	1,735	1,655	2,300	2,300	2,300
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	282	134	400	400	400	400
1000-420-6020-00	Travel and Meetings	1,523	23	875	875	875	875
1000-420-6060-00	Membership Dues	941	2,505	1,500	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		156,899	193,829	219,890	240,192	240,192	240,192

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-430 Enrollment Services							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	12,303	-	27,520	63,710	63,710	63,710
1000-430-5030-00	Support Staff Salaries	40,846	45,688	71,777	50,049	50,049	50,049
1000-430-5080-00	Other Payroll Expenses	20	16	88	-	-	-
1000-430-5081-00	Insurance Benefits	8,784	16,974	32,208	33,910	33,910	33,910
1000-430-5082-00	Workers' Comp Insurance	149	187	358	44	44	44
1000-430-5083-00	FICA	4,058	3,484	7,596	8,703	8,703	8,703
1000-430-5084-00	PERS Contributions	12,294	10,568	28,528	29,043	29,043	29,043
1000-430-5085-00	Unemployment Insurance	717	651	1,291	1,820	1,820	1,820
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	223	245	500	500	500	500
1000-430-6020-00	Travel and Meetings	-	-	750	750	750	750
1000-430-6050-00	Postage and Shipping	658	585	1,500	1,500	1,500	1,500
1000-430-6060-00	Membership Dues	-	125	650	650	650	650
1000-430-6170-00	Other Contracted Services	991	1,020	1,100	1,100	1,100	1,100
1000-430-6311-00	Student Support Services - ADA	991	-	5,000	5,000	5,000	5,000
ENROLLMENT SERVICES TOTALS		82,034	79,543	178,866	196,779	196,779	196,779

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-435 Engagement							
PERSONNEL SERVICES							
1000-435-5010-00	Administrative Salaries	-	-	-	-	-	-
1000-435-5030-00	Support Staff Salaries	-	-	47,547	-	-	-
1000-435-5080-00	Other Payroll Expenses	-	-	42	-	-	-
1000-435-5081-00	Insurance Benefits	-	-	16,104	-	-	-
1000-435-5082-00	Workers' Comp Insurance	-	-	177	-	-	-
1000-435-5083-00	FICA	-	-	3,623	-	-	-
1000-435-5084-00	PERS Contributions	-	-	13,660	-	-	-
1000-435-5085-00	Unemployment Insurance	-	-	616	-	-	-
MATERIALS AND SERVICES							
1000-435-6010-00	Supplies	-	-	150	150	150	150
1000-435-6020-00	Travel and Meetings	-	-	200	200	200	200
1000-435-6050-00	Postage and Shipping	-	-	-	-	-	-
1000-435-6060-00	Membership Dues	-	-	650	650	650	650
1000-435-6170-00	Other Contracted Services	-	-	-	-	-	-
1000-435-6310-00	Student Life	-	-	2,000	2,000	2,000	2,000
1000-435-6311-00	Student Support Services - ADA	-	-	-	-	-	-
ENGAGEMENT TOTALS		-	-	84,769	3,000	3,000	3,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-440 Academic Advising							
PERSONNEL SERVICES							
1000-440-5010-00	Administrative Salaries	-	-	-	65,604	65,604	65,604
1000-440-5030-00	Support Staff Salaries	112,263	127,901	47,547	78,073	78,073	78,073
1000-440-5070-00	Hourly Wages	-	-	-	-	-	-
1000-440-5080-00	Other Payroll Expenses	46	51	44	-	-	-
1000-440-5081-00	Insurance Benefits	28,223	33,120	16,104	26,097	26,097	26,097
1000-440-5082-00	Workers' Comp Insurance	313	465	177	54	54	54
1000-440-5083-00	FICA	8,438	9,635	3,637	10,992	10,992	10,992
1000-440-5084-00	PERS Contributions	22,631	29,028	13,660	36,681	36,681	36,681
1000-440-5085-00	Unemployment Insurance	1,732	1,816	618	2,300	2,300	2,300
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	616	452	500	750	750	750
1000-440-6020-00	Travel and Meetings	949	366	3,000	3,000	3,000	3,000
1000-440-6060-00	Membership Dues	305	409	570	570	570	570
1000-440-6170-00	Other Contracted Services	-	-	-	60,000	60,000	60,000
1000-440-6310-00	Student Life	1,341	1,487	-	2,000	2,000	2,000
1000-440-6311-00	Student Support Services - ADA	-	185	-	-	-	-
ACADEMIC ADVISING TOTALS		176,857	204,915	85,857	286,121	286,121	286,121

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
GENERAL FUND: COLLEGE SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	402,203	417,903	498,758	545,282	545,282	545,282
ADMINISTRATION	111,914	263,770	286,617	81,710	81,710	81,710
MARKETING AND PUBLIC RELATIONS	170,897	119,751	151,997	176,948	176,948	176,948
BUSINESS OFFICE	467,642	695,389	601,263	755,136	755,136	755,136
COMPUTER SERVICES	327,342	387,840	454,623	525,619	525,619	525,619
INSTITUTIONAL RESEARCH	105,057	114,152	128,067	148,827	148,827	148,827
COLLEGE DEVELOPMENT	125,887	108,584	125,504	100,917	100,917	100,917
HUMAN RESOURCES	194,902	294,807	349,901	183,487	183,487	183,487
EQUITY AND INCLUSION	3,901	5,150	24,525	117,479	117,479	117,479
GRANT WRITING	60,750	50,000	1,000	1,500	1,500	1,500
COLLEGE SUPPORT TOTALS	1,970,495	2,457,346	2,622,255	2,636,905	2,636,905	2,636,905

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-510 Presidents Office and Governing Board							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	224,468	232,920	258,759	297,487	297,487	297,487
1000-510-5030-00	Support Staff Salaries	4,222	-	-	-	-	-
1000-510-5080-00	Other Payroll Expenses	35	29	42	-	-	-
1000-510-5081-00	Insurance Benefits	26,117	34,457	32,208	28,543	28,543	28,543
1000-510-5082-00	Workers' Comp Insurance	619	968	965	44	44	44
1000-510-5083-00	FICA	14,684	15,654	19,759	15,180	15,180	15,180
1000-510-5084-00	PERS Contributions	52,424	48,429	74,341	75,948	75,948	75,948
1000-510-5085-00	Unemployment Insurance	1,435	3,293	3,364	4,760	4,760	4,760
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	330	623	500	500	500	500
1000-510-6020-00	Travel and Meetings	4,470	5,792	5,000	8,000	8,000	8,000
1000-510-6050-00	Postage and Shipping	9	7	20	20	20	20
1000-510-6060-00	Membership Dues	59,005	40,100	60,000	66,000	66,000	66,000
1000-510-6070-00	Publications	258	293	300	300	300	300
1000-510-6170-00	Other Contracted Services	40	14,863	15,000	15,000	15,000	15,000
1000-510-6240-00	Non-capital Equipment - Equipment	836	861	1,000	1,000	1,000	1,000
1000-510-6260-00	College Functions	1,326	780	1,500	3,500	3,500	3,500
1000-510-6280-00	Governing Board	75	4,713	6,000	6,000	6,000	6,000
1000-510-6290-00	Elections	-	509	-	3,000	3,000	3,000
1000-510-6360-00	Miscellaneous	11,850	13,612	20,000	20,000	20,000	20,000
PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS		402,203	417,903	498,758	545,282	545,282	545,282

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-515 Administration							
PERSONNEL SERVICES							
1000-515-5010-00	Administrative Salaries	53,451	115,740	122,656	43,026	43,026	43,026
1000-515-5030-00	Support Staff Salaries	18,226	52,859	56,270	-	-	-
1000-515-5070-00	Hourly Wages	-	-	-	5,000	5,000	5,000
1000-515-5080-00	Other Payroll Expenses	17	35	44	-	-	-
1000-515-5081-00	Insurance Benefits	16,361	32,618	32,208	8,569	8,569	8,569
1000-515-5082-00	Workers' Comp Insurance	197	671	673	11	11	11
1000-515-5083-00	FICA	5,385	12,648	13,688	3,292	3,292	3,292
1000-515-5084-00	PERS Contributions	17,251	40,918	53,482	10,958	10,958	10,958
1000-515-5085-00	Unemployment Insurance	924	2,400	2,326	689	689	689
MATERIALS AND SERVICES							
1000-515-6010-00	Supplies	-	1,713	150	150	150	150
1000-515-6020-00	Travel and Meeting	-	1,511	1,500	2,500	2,500	2,500
1000-515-6050-00	Postage and Shipping	2	-	10	15	15	15
1000-515-6060-00	Membership Dues	-	46				
1000-515-6120-00	Community Relations	100	2,611	3,610	7,500	7,500	7,500
ADMINISTRATION TOTALS		111,914	263,770	286,617	81,710	81,710	81,710

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-520 Marketing and Public Relations							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	42,475	42,564	49,411	57,843	57,843	57,843
1000-520-5030-00	Support Staff Salaries	19,167	-	-	-	-	-
1000-520-5070-00	Hourly Wages	-	-	-	-	-	-
1000-520-5080-00	Other Payroll Expenses	22	14	22	-	-	-
1000-520-5081-00	Insurance Benefits	19,219	10,814	16,104	10,441	10,441	10,441
1000-520-5082-00	Workers' Comp Insurance	174	101	184	22	22	22
1000-520-5083-00	FICA	4,586	3,235	3,780	4,425	4,425	4,425
1000-520-5084-00	PERS Contributions	14,258	8,449	14,196	14,767	14,767	14,767
1000-520-5085-00	Unemployment Insurance	723	600	642	925	925	925
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	651	46	150	750	750	750
1000-520-6020-00	Travel and Meetings	2,868	24	188	250	250	250
1000-520-6050-00	Postage and Shipping	69	-	50	500	500	500
1000-520-6060-00	Membership Dues	425	325	425	675	675	675
1000-520-6082-00	Radio Advertising	3,430	2,738	4,000	4,000	4,000	4,000
1000-520-6083-00	Newspaper Advertising	4,408	5,504	5,575	7,600	7,600	7,600
1000-520-6084-00	Digital Advertising	1,045	2,579	1,000	1,000	1,000	1,000
1000-520-6085-00	Marketing - Promotions	3,270	3,819	5,000	15,000	15,000	15,000
1000-520-6086-00	Marketing - Other	22,571	9,003	3,150	5,000	5,000	5,000
1000-520-6100-00	Student Recruiting Publications	1,999	585	8,000	8,000	8,000	8,000
1000-520-6120-00	Community Relations	-	-	-	-	-	-
1000-520-6130-00	Schedule Production	25,228	22,565	30,320	32,000	32,000	32,000
1000-520-6170-00	Other Contracted Services	612	2,677	3,800	6,550	6,550	6,550
1000-520-6171-00	Web - Other Contracted Services	59	-	-	1,200	1,200	1,200
1000-520-6240-00	Non-capital Equipment - Equipment	497	-	-	-	-	-
1000-520-6275-00	County Fair	3,142	4,109	4,000	4,000	4,000	4,000
1000-520-6280-00	Gift Certificate Donations	-	-	2,000	2,000	2,000	2,000
MARKETING AND PUBLIC RELATIONS TOTALS		170,897	119,751	151,997	176,948	176,948	176,948

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-530 Business Office							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	117,804	124,704	165,156	249,257	249,257	249,257
1000-530-5030-00	Support Staff Salaries	105,510	82,726	135,661	150,043	150,043	150,043
1000-530-5070-00	Hourly Wages	535	2,128	-	-	-	-
1000-530-5080-00	Other Payroll Expenses	58	268	110	-	-	-
1000-530-5081-00	Insurance Benefits	37,655	41,730	64,416	95,577	95,577	95,577
1000-530-5082-00	Workers' Comp Insurance	584	628	1,122	132	132	132
1000-530-5083-00	FICA	16,765	16,203	23,013	30,547	30,547	30,547
1000-530-5084-00	PERS Contributions	43,361	33,788	86,424	101,941	101,941	101,941
1000-530-5085-00	Unemployment Insurance	2,336	2,862	3,911	6,389	6,389	6,389
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	2,417	3,728	2,000	10,000	10,000	10,000
1000-530-6020-00	Travel and Meetings	-	6,709	1,500	3,000	3,000	3,000
1000-530-6040-00	Banking	10,878	55,431	10,250	12,000	12,000	12,000
1000-530-6050-00	Postage and Shipping	2,622	1,262	1,500	10,000	10,000	10,000
1000-530-6060-00	Membership Dues	1,444	-	1,500	1,500	1,500	1,500
1000-530-6080-00	Advertising	665	609	500	500	500	500
1000-530-6150-00	Audit Fees	44,560	47,985	49,000	52,000	52,000	52,000
1000-530-6151-00	Filing Fees	-	300	-	-	-	-
1000-530-6152-00	Fines and Penalties	-	53	500	2,000	2,000	2,000
1000-530-6155-00	Legal Fees	-	-	-	15,000	15,000	15,000
1000-530-6156-00	Fees, Other	-	14	-	-	-	-
1000-530-6170-00	Other Contracted Services	38,408	212,816	3,600	10,000	10,000	10,000
1000-530-6180-00	Insurance	39,731	50,638	51,000	5,000	5,000	5,000
1000-530-6340-00	Non-capitol Equipment - Equipment	334	3,258	-	-	-	-
1000-530-6345-00	Bad Debts	1,989	-	-	-	-	-
1000-530-6350-00	Over and Short	(15)	-	100	-	-	-
1000-530-6360-00	Miscellaneous	-	7,549	-	250	250	250
BUSINESS OFFICE TOTALS		467,642	695,389	601,263	755,136	755,136	755,136

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-540 Computer Services							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	61,455	101,554	107,465	113,855	113,855	113,855
1000-540-5030-00	Support Staff Salaries	13,943	-	-	-	-	-
1000-540-5080-00	Other Payroll Expenses	22	141	30	30	30	30
1000-540-5081-00	Insurance Benefits	11,935	16,750	22,546	19,389	19,389	19,389
1000-540-5082-00	Workers' Comp Insurance	210	416	401	401	401	401
1000-540-5083-00	FICA	5,650	7,592	8,221	8,710	8,710	8,710
1000-540-5084-00	PERS Contributions	16,194	19,574	33,361	30,949	30,949	30,949
1000-540-5085-00	Unemployment Insurance	795	1,447	1,397	1,822	1,822	1,822
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	2,750	11,158	5,000	5,000	5,000	5,000
1000-540-6020-00	Travel and Meetings	-	150	500	500	500	500
1000-540-6050-00	Postage and Shipping	-	86	50	50	50	50
1000-540-6060-00	Membership Dues	300	-	325	325	325	325
1000-540-6170-00	Other Contracted Services	163,565	174,619	204,632	276,151	276,151	276,151
1000-540-6190-00	Licenses and renewals	17,796	21,519	25,799	23,541	23,541	23,541
1000-540-6200-00	Internet - Technology	5,258	5,084	4,896	4,896	4,896	4,896
1000-540-6210-00	Repair - Equipment	-	-	-	-	-	-
1000-540-6240-00	Non-capital Equipment - Equipment	27,471	17,766	25,000	25,000	25,000	25,000
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	-	9,984	15,000	15,000	15,000	15,000
COMPUTER SERVICES TOTALS		327,342	387,840	454,623	525,619	525,619	525,619

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-550 Institutional Research							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	66,310	71,714	76,082	90,542	90,542	90,542
1000-550-5080-00	Other Payroll Expenses	18	17	11	-	-	-
1000-550-5081-00	Insurance Benefits	16,318	16,292	16,104	17,166	17,166	17,166
1000-550-5082-00	Workers' Comp Insurance	180	286	657	22	22	22
1000-550-5083-00	FICA	4,763	5,142	5,820	6,920	6,920	6,920
1000-550-5084-00	PERS Contributions	15,337	16,587	21,858	23,092	23,092	23,092
1000-550-5085-00	Unemployment Insurance	735	1,022	989	1,447	1,447	1,447
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	920	547	600	600	600	600
1000-550-6020-00	Travel and Meetings	5	-	2,000	3,500	3,500	3,500
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	2,125	3,408	5,000	5,000	5,000
1000-550-6241-00	Non-capital Equipment - Software	165	420	468	468	468	468
INSTITUTIONAL RESEARCH TOTALS		105,057	114,152	128,067	148,827	148,827	148,827

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-560 College Development							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	76,214	66,410	68,910	56,408	56,408	56,408
1000-560-5030-00	Support Staff Salaries	-	-	-	-	-	-
1000-560-5080-00	Other Payroll Expenses	22	20	11	-	-	-
1000-560-5081-00	Insurance Benefits	13,616	10,017	16,104	11,173	11,173	11,173
1000-560-5082-00	Workers' Comp Insurance	210	282	257	16	16	16
1000-560-5083-00	FICA	5,640	5,045	5,272	4,316	4,316	4,316
1000-560-5084-00	PERS Contributions	17,628	15,024	19,798	14,401	14,401	14,401
1000-560-5085-00	Unemployment Insurance	786	950	896	903	903	903
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	529	745	500	700	700	700
1000-560-6020-00	Travel and Meetings	1,804	806	300	500	500	500
1000-560-6050-00	Postage and Shipping	1,325	1,453	1,800	1,000	1,000	1,000
1000-560-6060-00	Membership Dues	31	246	231	350	350	350
1000-560-6085-00	Scholarship Promotions	-	1,466	2,775	3,000	3,000	3,000
1000-560-6087-00	Promotional Materials	3,839	4,088	4,000	4,000	4,000	4,000
1000-560-6170-00	Other Contracted Services	500	70	1,500	1,000	1,000	1,000
1000-560-6180-00	Insurance	2,242	-	-	-	-	-
1000-560-6240-00	Non-capital Equipment - Equipment	1,197	-	-	-	-	-
1000-560-6260-00	College Functions	-	-	2,000	2,000	2,000	2,000
1000-560-6313-00	Alumni Association	102	1,872	1,000	1,000	1,000	1,000
1000-560-6360-00	Miscellaneous	202	90	150	150	150	150
COLLEGE DEVELOPMENT TOTALS		125,887	108,584	125,504	100,917	100,917	100,917

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
1000-570 Human Resources							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	44,156	90,058	85,509	74,417	74,417	74,417
1000-570-5030-00	Support Staff Salaries	35,610	14,527	56,773	-	-	-
1000-570-5070-00	Hourly Wages	252	-	-	-	-	-
1000-570-5080-00	Other Payroll Expenses	25	28	88	-	-	-
1000-570-5081-00	Insurance Benefits	10,304	18,457	32,208	17,065	17,065	17,065
1000-570-5082-00	Workers' Comp Insurance	210	612	531	22	22	22
1000-570-5083-00	FICA	5,847	7,820	10,885	5,693	5,693	5,693
1000-570-5084-00	PERS Contributions	14,576	30,564	40,878	18,999	18,999	18,999
1000-570-5085-00	Unemployment Insurance	942	1,577	1,850	1,191	1,191	1,191
1000-570-5089-00	Tuition Waivers	19,344	16,618	15,000	-	-	-
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	123	189	250	200	200	200
1000-570-6020-00	Travel and Meetings	-	2,205	1,000	500	500	500
1000-570-6021-00	Professional Development	2,879	9,698	15,000	20,000	20,000	20,000
1000-570-6022-00	Recruitment Travel	-	-	3,000	2,000	2,000	2,000
1000-570-6050-00	Postage and Shipping	40	358	150	50	50	50
1000-570-6060-00	Membership Dues	666	909	850	2,850	2,850	2,850
1000-570-6080-00	Advertising	35,502	1,973	5,000	5,000	5,000	5,000
1000-570-6125-00	Employee Relations	-	1,483	1,500	4,500	4,500	4,500
1000-570-6126-00	Employee Initiatives	-	-	36,000	-	-	-
1000-570-6155-00	Legal Fees	1,375	951	1,500	500	500	500
1000-570-6170-00	Other Contracted Services	3,726	59,695	21,849	30,000	30,000	30,000
1000-570-6190-00	Licenses and Renewals	-	-	2,000	-	-	-
1000-570-6234-00	Rent - Apartment	14,780	34,660	17,580	-	-	-
1000-570-6360-00	Miscellaneous	4,548	2,425	500	500	500	500
HUMAN RESOURCES TOTALS		194,902	294,807	349,901	183,487	183,487	183,487

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-580 Equity and Inclusion							
PERSONNEL SERVICES							
1000-580-5010-00	Administrative Salaries	-	-	-	65,604	65,604	65,604
1000-580-5080-00	Other Payroll Expenses	-	-	-	-	-	-
1000-580-5081-00	Insurance Benefits	-	-	-	17,010	17,010	17,010
1000-580-5082-00	Workers' Comp Insurance	-	-	-	22	22	22
1000-580-5083-00	FICA	-	-	-	5,019	5,019	5,019
1000-580-5084-00	PERS Contributions	-	-	-	16,749	16,749	16,749
1000-580-5085-00	Unemployment Insurance	-	-	-	1,050	1,050	1,050
MATERIALS AND SERVICES							
1000-580-6010-00	Supplies	2,191	1,871	2,000	2,000	2,000	2,000
1000-580-6020-00	Travel and Meeting	1,710	500	500	-	-	-
1000-580-6050-00	Postage and Shipping	-	25	25	25	25	25
1000-580-6170-00	Other Contracted Services	-	240	20,000	-	-	-
1000-580-6314-00	Food Pantry	-	2,514	2,000	10,000	10,000	10,000
EQUITY AND INCLUSION TOTALS		3,901	5,150	24,525	117,479	117,479	117,479

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 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	60,750	50,000	1,000	1,500	1,500	1,500
	GRANT WRITING TOTALS	60,750	50,000	1,000	1,500	1,500	1,500

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 ADOPTED
1000-600 Plant Operation and Maintenance							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	49,264	117,137	146,329	268,034	268,034	268,034
1000-600-5030-00	Support Staff Salaries	60,441	64,126	65,140	59,121	59,121	59,121
1000-600-5070-00	Hourly Wages	-	-	-	-	-	-
1000-600-5080-00	Other Payroll Expenses	29	140	63	-	-	-
1000-600-5081-00	Insurance Benefits	13,893	26,636	48,312	90,713	90,713	90,713
1000-600-5082-00	Workers' Comp Insurance	2,304	1,260	782	110	110	110
1000-600-5083-00	FICA	8,230	13,711	16,177	25,029	25,029	25,029
1000-600-5084-00	PERS Contributions	25,310	34,694	60,215	85,101	85,101	85,101
1000-600-5085-00	Unemployment Insurance	1,178	2,544	2,749	5,234	5,234	5,234
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	14,340	27,664	26,000	26,000	26,000	26,000
1000-600-6010-04	Supplies - South County	51	-	200	200	200	200
1000-600-6010-06	Supplies - Equipment Maintenance	-	19	1,000	1,000	1,000	1,000
1000-600-6020-00	Travel and Meetings	796	719	800	2,500	2,500	2,500
1000-600-6030-00	Telephone	12,605	8,592	15,000	5,100	5,100	5,100
1000-600-6050-00	Postage and Shipping	-	21	-	-	-	-
1000-600-6060-00	Membership Dues	35	45	-	-	-	-
1000-600-6080-00	Advertising	-	137	-	-	-	-
1000-600-6155-00	Legal Fees	812	-	1,000	1,000	1,000	1,000
1000-600-6170-00	Other Contracted Services	41,274	46,720	54,000	102,000	102,000	102,000
1000-600-6170-04	Other Contracted Services - South	473	355	300	330	330	330
1000-600-6170-07	Other Contracted Srvcs - Annual Testing	1,008	2,521	3,100	3,100	3,100	3,100
1000-600-6180-00	Insurance	19,620	18,524	22,000	94,702	94,702	94,702
1000-600-6210-00	Repair - Equipment	2,133	1,025	-	-	-	-
1000-600-6210-05	Repair - Equipment - HVAC	3,892	2,932	5,000	7,500	7,500	7,500
1000-600-6211-00	Repair - Other	-	-	-	-	-	-
1000-600-6212-00	Equipment Maintenance Contract	4,416	3,844	5,000	-	-	-
1000-600-6213-00	Vehicle Maintenance	-	303	1,000	1,200	1,200	1,200
1000-600-6215-00	Grounds Maintenance	6,935	6,190	8,000	9,000	9,000	9,000
1000-600-6220-00	Utilities	40,523	42,745	48,000	48,000	48,000	48,000
1000-600-6220-04	Utilities - South Center	1,203	1,428	2,000	2,000	2,000	2,000
1000-600-6225-00	Gasoline	251	324	700	900	900	900
1000-600-6232-00	Rent - Equipment/Film	9,410	10,139	20,000	-	-	-
1000-600-6240-00	Non-capital Equipment - Equipment	9,054	7,064	6,000	6,000	6,000	6,000
CAPITAL OUTLAY							
1000-600-7130-00	Capital Outlay - Building Improvements	-	-	-	-	-	-
PLANT OPERATION AND MAINTENANCE TOTALS		329,480	441,559	558,867	843,874	843,874	843,874

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APROVED	2024-2025 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	165,275	189,694	186,000	195,435	195,435	195,435
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	260	-	-	-	-	-
1000-800-8570-00	Transfer Out to Agency Fund	4,636	4,504	8,000	8,000	8,000	8,000
1000-800-8580-00	Transfer Out to Financial Aid Fund	129,024	-	126,556	126,556	126,556	126,556
	OTHER FINANCING USES TOTALS	299,195	194,198	320,556	329,991	329,991	329,991
1000-850 Contingency							
1000-850-9000-00	Contingency	-	-	141,677	383,939	383,939	383,939
	CONTINGENCY TOTALS	-	-	141,677	383,939	383,939	383,939
1000-860-3100-00	Unappropriated Ending Fund Balance	-	-	1,200,000	750,000	750,000	750,000
	TOTAL REQUIREMENTS	7,566,416	7,463,494	8,929,923	9,224,270	9,224,270	9,224,270



TILLAMOOK BAY
COMMUNITY COLLEGE

Special Fund

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	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
SPECIAL FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	6,336,380	6,716,377	7,893,689	7,694,857	7,694,857	7,694,857
FEDERAL SOURCES	164,160	563,190	555,713	556,000	556,000	556,000
STATE SOURCES	257,250	331,156	695,092	656,780	656,780	656,780
LOCAL SOURCES	640,653	731,897	1,183,629	1,010,696	1,010,696	1,010,696
TUITION AND FEES	13,156	19,532	20,000	20,000	20,000	20,000
OTHER SOURCES	83,637	109,535	129,110	133,600	133,600	133,600
OTHER FINANCING SOURCES	32,826	-	37,500	5,000	5,000	5,000
TOTAL RESOURCES	7,528,062	8,471,687	10,514,733	10,076,933	10,076,933	10,076,933
<i>REQUIREMENTS</i>						
INSTRUCTION	26,574	82,057	261,681	860,526	860,526	860,526
INSTRUCTIONAL SUPPORT	343,805	390,432	768,486	626,910	626,910	626,910
STUDENT SERVICES	195,933	258,905	573,313	483,750	483,750	483,750
COLLEGE SUPPORT	44,549	287,091	276,668	298,941	298,941	298,941
PLANT OPERATION AND MAINTENANCE	33,082	34,772	48,550	50,190	50,190	50,190
FINANCIAL AID	53,806	79,452	55,132	45,050	45,050	45,050
OTHER FINANCING USES	72,292	(1,149)	1,184,619	596,461	596,462	596,462
CONTINGENCY	-	-	626,552	615,000	615,000	615,000
SUBTOTALS	770,039	1,131,559	3,795,001	3,576,828	3,576,829	3,576,829
RESERVES	-	-	6,555,140	6,285,421	6,285,421	6,285,421
UNAPPROPRIATED ENDING FUND BALANCE	6,753,675	7,160,440	186,484	214,684	214,684	214,684
TOTAL REQUIREMENTS	7,523,714	8,291,999	10,536,625	10,076,933	10,076,934	10,076,934

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2010 Nursing Program Agreement							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	40,000	44,000	49,000	50,000	50,000	50,000
<u>OTHER FINANCING SOURCES</u>							
2010-190-4910-00	Transfer In From General Fund	-	-	-	-	-	-
	TOTAL RESOURCES	40,000	44,000	49,000	50,000	50,000	50,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2010-200-5060-00	Instructional Salaries - Adjunct				30,000	30,000	30,000
2010-200-5080-00	Other Payroll Expenses				15,000	15,000	15,000
<u>MATERIALS AND SERVICES</u>							
2010-200-6010-00	Supplies	-	-	-	5,000	5,000	5,000
2010-200-6170-00	Other Contracted Services	40,000	44,000	49,000			
	TOTAL REQUIREMENTS	40,000	44,000	49,000	50,000	50,000	50,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2030 Tillamook Works							
<u>RESOURCES</u>							
2030-020-3100-00	Beginning Fund Balance	11,523	11,508	-	-		
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local	29,621	80,549	98,864	-		
	TOTAL RESOURCES	41,144	92,058	98,864	-	-	-
<u>REQUIREMENTS</u>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries	6,881	20,107	52,420	-		
2030-300-5030-00	Support Staff Salaries	12,880	31,610	-	-		
2030-300-5080-00	Other Payroll Expenses	7	20	22	-		
2030-300-5081-00	Insurance Benefits	2,653	11,232	16,104	-		
2030-300-5082-00	Workers' Comp Insurance	58	199	195	-		
2030-300-5083-00	FICA	1,512	4,003	4,010	-		
2030-300-5084-00	PERS Contributions	4,307	13,698	15,060	-		
2030-300-5085-00	Unemployment Insurance	281	757	681	-		
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	-	151	500	-		
2030-300-6020-00	Travel and Meeting	-	3,973	5,000	-		
2030-300-6080-00	Advertising	-	1,340	1,000	-		
2030-300-6170-00	Other Contracted Services	15	-	-	-		
2030-300-6260-00	Other Contracted Services	-	-	1,000	-		
<u>OTHER FINANCING USES</u>							
2030-800-8510-00	Transfer Out to General Fund	1,043	-	2,933	-		
	SUBTOTALS	29,636	87,089	98,925	-	-	-
	Unappropriated Ending Fund Balance	11,508	4,969	(61)	-	-	-
	TOTAL REQUIREMENTS	41,144	92,058	98,864	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2032 Career Connect							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2032-040-4220-00	Career Connect Grant	-	37,524	170,298	62,150	62,150	62,150
	TOTAL RESOURCES	-	37,524	170,298	62,150	62,150	62,150
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2032-300-5010-00	Administrative Salaries	-	28,823	52,420	-	-	-
2032-300-5080-00	Other Payroll Expenses	-	11	9,953	-	-	-
2032-300-5081-00	Insurance Benefits	-	5,734	16,104	-	-	-
2032-300-5082-00	Workers' Comp Insurance	-	53	195	-	-	-
2032-300-5083-00	FICA	-	2,205	4,010	-	-	-
2032-300-5084-00	PERS Contributions	-	-	15,060	-	-	-
2032-300-5085-00	Unemployment Insurance	-	375	682	-	-	-
<u>MATERIALS AND SERVICES</u>							
2032-300-6010-00	Supplies	-	109	5,000	5,000	5,000	5,000
2032-300-6015-00	Certification and Training	-	-	5,500	-	-	-
2032-300-6020-00	Travel and Meeting	-	2,612	19,500	-	-	-
2032-300-6170-00	Contracted Services	-	-	21,231	15,000	15,000	15,000
2032-300-6240-00	NonCapital Equipment	-	-	-	35,000	35,000	35,000
2032-300-6243-00	Non-capital Equipment - Technology	-	-	2,500	1,500	1,500	1,500
<u>OTHER FINANCING USES</u>							
2032-800-8510-00	Transfer Out to General Fund	-	-	2,933	-	-	-
2032-800-8591-00	Administrative Overhead	-	-	15,210	5,650	5,650	5,650
	TOTAL REQUIREMENTS	-	39,921	170,298	62,150	62,150	62,150

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2170 County Corrections							
<i>RESOURCES</i>							
2170-050-4331-00	Contracts - Local	-	-	21,583	21,583	21,583	21,583
	TOTAL RESOURCES	-	-	21,583	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	15,850
2170-200-5080-00	Other Payroll Expenses	-	-	6	6	6	6
2170-200-5082-00	Workers' Comp Insurance	-	-	59	59	59	59
2170-200-5083-00	FICA	-	-	1,312	1,312	1,312	1,312
2170-200-5084-00	PERS Contributions	-	-	-	-	-	-
2170-200-5085-00	Unemployment Insurance	-	-	206	206	206	206
<u>STUDENT SERVICES</u>							
2170-200-6000-00	Supplies	-	-	150	150	150	150
2170-200-6012-00	Textbooks	-	-	2,500	2,500	2,500	2,500
2170-200-6321-00	Testing - GED	-	-	1,500	1,500	1,500	1,500
	TOTAL REQUIREMENTS	-	-	21,583	21,583	21,583	21,583

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2200 Title III Grant							
RESOURCES							
2200-020-3100-00	Beginning Fund Balance	-	-	424,164	424,164	424,164	424,164
FEDERAL SOURCES							
2200-030-4120-00	Grants-Federal	113,337	517,260	450,000	450,000	450,000	450,000
TOTAL RESOURCES		113,337	517,260	874,164	874,164	874,164	874,164
REQUIREMENTS							
INSTRUCTION							
MATERIALS AND SERVICES							
2200-200-5050-00	Instructional Salaries Regular	-	-	-	50,744	50,744	50,744
2200-200-5080-00	Other Payroll Expenses	-	-	-	-	-	-
2200-200-5081-00	Insurance Benefits	-	-	-	8,617	8,617	8,617
2200-200-5083-00	FICA	-	-	-	3,882	3,882	3,882
2200-200-5084-00	PERS	-	-	-	12,955	12,955	12,955
2200-200-5085-00	UI	-	-	-	812	812	812
2200-200-6210-00	Supplies	967	-	8,869	6,200	6,200	6,200
2200-200-6240-00	Non-capital Equipment - Equipment	1,002	-	-	15,000	15,000	15,000
CAPITAL OUTLAY							
2200-200-7100-00	Capital Outlay - Equipment	-	77,856	-	110,000	110,000	110,000
INSTRUCTIONAL SUPPORT							
PERSONNEL SERVICES							
2200-300-5010-00	Administrative Salaries	5,421	10,816	27,680	-	-	-
2200-300-5070-00	Hourly Wages	-	2,625	10,000	10,000	10,000	10,000
2200-300-5080-00	Other Payroll Expenses	1	2	21	21	21	21
2200-300-5081-00	Insurance Benefits	-	2,574	5,314	-	-	-
2200-300-5082-00	Workers' Comp Insurance	14	155	141	141	141	141
2200-300-5083-00	FICA	415	953	2,883	250	250	250
2200-300-5084-00	PERS Contributions	-	1,150	7,953	1,200	1,200	1,200
2200-300-5085-00	Unemployment Insurance	87	211	490	150	150	150
MATERIALS AND SERVICES							
2200-300-6020-00	Travel and Meetings	-	2,222	3,500	4,000	4,000	4,000
2200-300-6170-00	Other Contracted Services	4,815	365	15,000	5,000	5,000	5,000
2200-300-6240-00	Non-capital Equipment - Equipment	1,854	-	-	-	-	-
STUDENT SERVICES							
PERSONNEL SERVICES							
2200-400-5030-00	Support Staff Salaries	27,627	79,896	96,520	79,624	79,624	79,624
2200-400-5070-00	Hourly Wages	900	-	-	-	-	-
2200-400-5080-00	Other Payroll Expenses	14	26	42	-	-	-
2200-400-5081-00	Insurance Benefits	5,167	16,558	32,208	15,617	15,617	15,617
2200-400-5082-00	Workers' Comp Insurance	61	275	360	32	32	32
2200-400-5083-00	FICA	2,173	6,132	7,384	6,092	6,092	6,092
2200-400-5084-00	PERS Contributions	3,403	16,960	27,730	20,328	20,328	20,328
2200-400-5085-00	Unemployment Insurance	466	1,189	1,255	1,274	1,274	1,274
MATERIALS AND SERVICES							
2200-400-6010-00	Supplies	23	-	-	-	-	-
2200-400-6020-00	Travel and Meeting	-	5,839	4,000	3,500	3,500	3,500
2200-400-6170-00	Other Contracted Services	8,500	13,000	182,576	56,214	56,214	56,214
2200-400-6240-00	Non-capital Equipment - Equipment	3,707	-	-	-	-	-
2200-400-6360-00	Miscellaneous	537	300	-	-	-	-
COLLEGE SUPPORT							
PERSONNEL SERVICES							
2200-500-5010-00	Administrative Salaries	1,994	-	105,237	98,810	98,810	98,810
2200-500-5030-00	Support Staff Salaries	12,466	60,905	-	-	-	-
2200-500-5080-00	Other Payroll Expenses	6	17	37	-	-	-
2200-500-5081-00	Insurance Benefits	3,625	13,849	28,182	20,632	20,632	20,632
2200-500-5082-00	Workers' Comp Insurance	43	274	393	32	32	32
2200-500-5083-00	FICA	1,104	4,984	8,051	7,559	7,559	7,559
2200-500-5084-00	PERS Contributions	3,805	15,668	32,240	25,227	25,227	25,227
2200-500-5085-00	Unemployment Insurance	210	924	1,368	1,581	1,581	1,581
MATERIALS AND SERVICES							
2200-500-6010-00	Supplies	19	160	1,250	100	100	100
2200-500-6020-00	Travel and Meetings	166	18,447	4,500	5,000	5,000	5,000
2200-500-6050-00	Postage and Shipping	-	-	100	-	-	-
2200-500-6170-00	Other Contracted Services	17,404	171,864	95,310	140,000	140,000	140,000
2200-500-6240-00	Non-capital Equipment - Equipment	3,707	-	-	-	-	-
OTHER FINANCING USES							
2200-800-8510-00	Transfer Out to General Fund	1,634	1,591	15,168	15,168	15,168	15,168
2200-860-3100-00	Unappropriated Ending Fund Balance	-	-	148,402	148,402	148,402	148,402
TOTAL REQUIREMENTS		113,337	527,787	874,164	874,164	874,164	874,164

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2205 HRSA							
<i>RESOURCES</i>							
2205-020-3100-00	Beginning Fund Balance	-	-	145,600	145,600	145,600	145,600
<u>FEDERAL SOURCES</u>							
2205-030-4120-00	Grants-Federal	-	-	-	-	-	-
<u>OTHER SOURCES</u>							
2205-150-4740-00	Other Fund Source	-	-	-	-	-	-
	TOTAL RESOURCES	-	-	145,600	145,600	145,600	145,600
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2205-200-5010-00	Administrative Salaries	-	-	56,200	56,200	56,200	56,200
2205-200-5060-00	Instructional Salaries - Adjunct	-	-	27,000	27,000	27,000	27,000
2205-200-5080-00	Other Payroll Expenses	-	-	33	33	33	33
2205-200-5081-00	Insurance Benefits	-	-	18,842	18,842	18,842	18,842
2205-200-5082-00	Workers' Comp Insurance	-	-	311	311	311	311
2205-200-5083-00	FICA	-	-	6,365	6,365	6,365	6,365
2205-200-5084-00	PERS Contributions	-	-	16,146	16,146	16,146	16,146
2205-200-5085-00	Unemployment Insurance	-	-	1,082	1,082	1,082	1,082
<u>MATERIALS AND SERVICES</u>							
2205-200-6010-00	Supplies	-	-	-	-	-	-
2205-200-6240-00	Non-Capital Equipment - Equipment	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2205-800-8510-00	Transfer Out to General Fund	-	-	3,147	3,147	3,147	3,147
	SUBTOTALS	-	-	129,126	129,126	129,126	129,126
2205-860-3100-00	Unappropriated Ending Fund Balance	-	-	16,474	16,474	16,474	16,474
	TOTAL REQUIREMENTS	-	-	145,600	145,600	145,600	145,600

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2250 Career Pathways							
<i>RESOURCES</i>							
2250-020-3100-00	Beginning Fund Balance	13,908	-	-	-	-	-
<i>STATE SOURCES</i>							
2250-040-4220-00	Pathways Grant	11,773	98,142	177,551	-	-	-
	TOTAL RESOURCES	25,681	98,142	177,551	-	-	-
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
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	-	-	-
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2250-300-5010-00	Administrative Salaries	17,460	21,707	72,356	-	-	-
2250-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2250-300-5080-00	Other Payroll Expenses	5	5	11	-	-	-
2250-300-5081-00	Insurance Benefits	2,196	4,204	16,104	-	-	-
2250-300-5082-00	Workers' Comp Insurance	47	88	270	-	-	-
2250-300-5083-00	FICA	1,336	1,661	5,535	-	-	-
2250-300-5084-00	PERS Contributions	1,791	5,021	20,788	-	-	-
2250-300-5085-00	Unemployment Insurance	279	309	941	-	-	-
<i>MATERIALS AND SERVICES</i>							
2250-300-6010-00	Supplies	-	432	-	-	-	-
2250-300-6020-00	Travel and Meetings	-	-	2,500	-	-	-
2250-300-6080-00	Advertising	1,573	-	-	-	-	-
<i>OTHER FINANCING USES</i>							
2250-800-8510-00	Transfer Out to General Fund	434	-	5,795	-	-	-
2250-800-8591-00	Administrative Overhead Transfer	561	793	2,208	-	-	-
	TOTAL REQUIREMENTS	25,681	34,219	177,551	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2251 Career Pathways II							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2251-040-4220-00	Pathways Grant	-	-	177,551	177,551	177,551	177,551
TOTAL RESOURCES		-	-	177,551	177,551	177,551	177,551
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2251-200-5050-00	Instructional Salaries - Regular	-	-	35,381	35,381	35,381	35,381
2251-200-5080-00	Other Payroll Expenses	-	-	11	11	11	11
2251-200-5081-00	Insurance Benefits	-	-	8,052	8,052	8,052	8,052
2251-200-5082-00	Workers' Comp Insurance	-	-	116	116	116	116
2251-200-5083-00	FICA	-	-	2,382	2,382	2,382	2,382
2251-200-5084-00	PERS Contributions	-	-	8,944	8,944	8,944	8,944
2251-200-5085-00	Unemployment Insurance	-	-	405	405	405	405
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2251-300-5010-00	Administrative Salaries	-	-	77,250	77,250	77,250	77,250
2251-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2251-300-5080-00	Other Payroll Expenses	-	-	-	-	-	-
2251-300-5081-00	Insurance Benefits	-	-	16,584	16,584	16,584	16,584
2251-300-5082-00	Workers' Comp Insurance	-	-	20	20	20	20
2251-300-5083-00	FICA	-	-	6,869	6,869	6,869	6,869
2251-300-5084-00	PERS Contributions	-	-	17,100	17,100	17,100	17,100
2251-300-5085-00	Unemployment Insurance	-	-	1,437	1,437	1,437	1,437
<u>MATERIALS AND SERVICES</u>							
2251-300-6010-00	Supplies	-	-	-	-	-	-
2251-300-6020-00	Travel and Meetings	-	-	3,000	3,000	3,000	3,000
2251-300-6080-00	Advertising	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2251-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
2251-800-8591-00	Administrative Overhead Transfer	-	-	-	-	-	-
TOTAL REQUIREMENTS		-	-	177,551	177,551	177,551	177,551

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2260 Manufacturing and Industrial Technology							
<i>RESOURCES</i>							
2260-020-3100-00	Beginning Fund Balance	19,314	37,274	30,463	30,463	30,463	30,463
<u>LOCAL SOURCES</u>							
2260-050-4330-00	Grants-Local	-	-	-	-	-	-
2260-050-4331-36	Contracts - Local - Hampton	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
2260-050-4331-38	Contracts - Local - Northwest Hardwoods	-	-	-	-	-	-
	TOTAL LOCAL SOURCES	25,000	-	25,000	25,000	25,000	25,000
<u>OTHER SOURCES</u>							
2260-150-4740-00	Other Fund Source	3,248	-	-	-	-	-
	TOTAL RESOURCES	72,563	37,274	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	6,429	1,772	5,587	10,213	10,213	10,213
2260-200-5080-00	Other Payroll Expenses	1	0	1	-	-	-
2260-200-5082-00	Workers' Comp Insurance	19	5	21	-	-	-
2260-200-5083-00	FICA	492	136	427	-	-	-
2260-200-5084-00	PERS Contributions	-	-	-	-	-	-
2260-200-5085-00	Unemployment Insurance	103	23	73	-	-	-
<u>MATERIALS AND SERVICES</u>							
2260-200-6010-00	Supplies	3,245	-	4,500	4,000	4,000	4,000
2260-200-6020-00	Travel and Meetings	-	-	2,500	1,250	1,250	1,250
2260-200-6240-00	Non-capital Equipment - Equipment	-	-	5,000	5,000	5,000	5,000
2260-200-6241-00	Non-capital Equipment - Software	-	-	-	-	-	-
2260-200-6302-00	Other Course Expense	-	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2260-200-7100-00	Capital Outlay - Equipment	-	-	30,000	35,000	35,000	35,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2260-300-6210-00	Repair - Equipment	-	-	-	-	-	-
2260-300-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2260-800-8510-00	Transfer Out to General Fund	-	-	-	-	-	-
	SUBTOTALS	10,289	1,936	48,109	55,463	55,463	55,463
2260-860-3100-00	Unappropriated Ending Fund Balance	37,274	-	7,354			
	TOTAL REQUIREMENTS	47,563	1,936	55,463	55,463	55,463	55,463

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2300 Small Business Development - Federal							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	36,508	19,336	39,713	40,000	40,000	40,000
	TOTAL RESOURCES	36,508	19,336	39,713	40,000	40,000	40,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	4,157	144	-	0	0	0
2300-300-5030-00	Support Staff Salaries	20,148	10,607	22,180	22,726	22,726	22,726
2300-300-5080-00	Other Payroll Expenses	12	-	11			
2300-300-5081-00	Insurance Benefits	6,629	5,381	8,052	8,449	8,449	8,449
2300-300-5082-00	Workers' Comp Insurance	68	82	83	11	11	11
2300-300-5083-00	FICA	1,821	466	1,697	1,739	1,739	1,739
2300-300-5084-00	PERS Contributions	2,651	702	6,195	5,802	5,802	5,802
2300-300-5085-00	Unemployment Insurance	381	157	288	325	325	325
2300-300-6010-00	Supplies	-	-	-	948	948	948
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	642	-	1,207	-	-	-
	TOTAL REQUIREMENTS	36,508	17,539	39,713	40,000	40,000	40,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2310 Small Business Development - State							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	52,544	45,657	78,558	86,149	86,149	86,149
	TOTAL RESOURCES	52,544	45,657	78,558	86,149	86,149	86,149
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	38,177	48,596	46,832	53,095	53,095	53,095
2310-300-5030-00	Support Staff Salaries	-	12,327	-	-	-	-
2310-300-5080-00	Other Payroll Expenses	9	21	11	-	-	-
2310-300-5081-00	Insurance Benefits	5,738	8,658	11,273	11,952	11,952	11,952
2310-300-5082-00	Workers' Comp Insurance	88	157	175	15	15	15
2310-300-5083-00	FICA	2,921	4,570	3,583	4,062	4,062	4,062
2310-300-5084-00	PERS Contributions	2,775	2,834	13,455	13,555	13,555	13,555
2310-300-5085-00	Unemployment Insurance	402	730	609	850	850	850
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	84	862	-	-	-	-
2310-300-6020-00	Travel and Meetings	79	242	-	-	-	-
2310-300-6021-00	Professional Development	-	-	-	-	-	-
2310-300-6050-00	Postage and Shipping	-	-	-	-	-	-
2310-300-6060-00	Membership Dues	-	-	-	-	-	-
2310-300-6070-00	Publications	-	40	-	-	-	-
2310-300-6080-00	Advertising	-	-	-	-	-	-
2310-300-6170-00	Other Contracted Services	1,600	1,775	-	-	-	-
2310-300-6240-00	Non-capital Equipment - Equipment	-	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2310-800-8510-00	Transfer Out to General Fund	672	-	2,620	2,620	2,620	2,620
	TOTAL REQUIREMENTS	52,544	80,812	78,558	86,149	86,149	86,149

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2320 Small Business Development Program Income							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	135,437	55,877	-	57,008	57,008	57,008
<u>TUITION AND FEES</u>							
2320-100-4401-00	Continuing and Community Ed Tuition	2,800	3,865	-	-	-	-
2320-100-4410-00	Fees	-	-	-	-	-	-
2320-100-4416-00	CEU/CED Course Fees	10,356	15,667	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	-	-	16,510	15,000	15,000	15,000
2320-190-4920-00	Transfer In Special Fund	1,326	-	-	-	-	-
	TOTAL RESOURCES	150,069	75,409	36,510	92,008	92,008	92,008
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2320-300-5010-00	Administrative Salaries	4,899	-	-	-	-	-
2320-300-5030-00	Support Staff Salaries	-	-	-	-	-	-
2320-300-5080-00	Other Payroll Expenses	1	-	-	-	-	-
2320-300-5081-00	Insurance Benefits	1,599	-	-	-	-	-
2320-300-5082-00	Workers' Comp Insurance	12	-	-	-	-	-
2320-300-5083-00	FICA	329	-	-	-	-	-
2320-300-5084-00	PERS Contributions	947	-	-	-	-	-
2320-300-5085-00	Unemployment Insurance	69	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	5,625	769	6,000	12,000	12,000	12,000
2320-300-6020-00	Travel and Meetings	4,687	3,161	8,164	3,400	3,400	3,400
2320-300-6021-00	Professional Development	350	-	1,500	1,500	1,500	1,500
2320-300-6050-00	Postage and Shipping	43	6	100	100	100	100
2320-300-6060-00	Membership Dues	-	-	-	100	100	100
2320-300-6070-00	Publications	60	-	100	100	100	100
2320-300-6080-00	Advertising	49	200	300	300	300	300
2320-300-6170-00	Other Contracted Services	71,942	25,344	17,746	28,000	28,000	28,000
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	160	2,000	3,000	3,000	3,000
<u>OTHER FINANCING USES</u>							
2320-800-8510-00	Transfer Out to General Fund	229	-	-	-	-	-
	SUBTOTALS	94,192	29,640	36,510	49,100	49,100	49,100
2320-860-3100-00	Unappropriated Ending Fund Balance	55,877	-	-	42,908	42,908	42,908
	TOTAL REQUIREMENTS	150,069	29,640	36,510	92,008	92,008	92,008

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2350 Economic Development Council							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	154,304	127,675	199,723	199,723	199,723	199,723
TOTAL RESOURCES		154,304	127,675	199,723	199,723	199,723	199,723
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	85,387	92,396	97,970	105,546	105,546	105,546
2350-300-5030-00	Support Staff Salaries	16,603	23,140	24,235	27,639	27,639	27,639
2350-300-5080-00	Other Payroll Expenses	26	25	22	-	-	-
2350-300-5081-00	Insurance Benefits	13,804	25,653	24,156	19,220	19,220	19,220
2350-300-5082-00	Workers' Comp Insurance	276	465	456	33	33	33
2350-300-5083-00	FICA	7,749	8,773	9,349	10,188	10,188	10,188
2350-300-5084-00	PERS Contributions	21,797	24,742	35,110	34,002	34,002	34,002
2350-300-5085-00	Unemployment Insurance	1,029	1,645	1,587	2,131	2,131	2,131
<u>MATERIALS AND SERVICES</u>							
2350-300-6210-00	Supplies	143	-	-	-	-	-
2350-300-6240-00	Non-capital Equipment - Equipment	2,213	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	5,277	-	6,838	964	964	964
TOTAL REQUIREMENTS		154,304	176,840	199,723	199,723	199,723	199,723

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2400 TEC Perkins Grant							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	14,315	26,594	66,000	66,000	66,000	66,000
	TOTAL RESOURCES	14,315	26,594	66,000	66,000	66,000	66,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
MATERIALS AND SERVICES							
2400-200-6010-00	Supplies	2,487	-	5,000	5,000	5,000	5,000
2400-200-6020-00	Travel and Meetings	6,329	2,265	1,000	5,000	5,000	5,000
2400-200-6240-00	Non-capital Equipment - Equipment	5,500	-	-	16,000	16,000	16,000
<u>INSTRUCTIONAL SUPPORT</u>							
MATERIALS AND SERVICES							
2400-300-6010-00	Supplies	-	-	15,000	15,000	15,000	15,000
2400-300-6020-00	Travel and Meetings	-	1,329	5,000	5,000	5,000	5,000
2400-300-6170-00	Other Contracted Services	-	23,000	40,000	20,000	20,000	20,000
	TOTAL REQUIREMENTS	14,315	26,594	66,000	66,000	66,000	66,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2410 Tillamook Education Consortium - CTE							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2410-050-4331-00	Contracts - Local	-	-	-	318,000	318,000	318,000
TOTAL RESOURCES		-	-	-	318,000	318,000	318,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2410-200-5010-00	Administrative Salaries	-	-	-	150,000	150,000	150,000
2410-200-5030-00	Support Staff Salaries	-	-	-	50,000	50,000	50,000
2410-200-5080-00	Other Payroll Expenses	-	-	-	90,000	90,000	90,000
2410-200-5081-00	Insurance Benefits	-	-	-	-	-	-
2410-200-5082-00	Workers' Comp Insurance	-	-	-	-	-	-
2410-200-5083-00	FICA	-	-	-	-	-	-
2410-200-5084-00	PERS Contributions	-	-	-	-	-	-
2410-200-5085-00	Unemployment Insurance	-	-	-	-	-	-
2410-200-5089-00	Tuition Waivers	-	-	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2410-200-6010-00	Supplies	-	-	-	18,000	18,000	18,000
2410-200-6020-00	Travel and Meeting	-	-	-	10,000	10,000	10,000
TOTAL REQUIREMENTS		-	-	-	318,000	318,000	318,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 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>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2551 Benefits Navigator Grant							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2551-040-4220-00	Benefits Navigator Grant	58,269	97,281	85,000	98,235	98,235	98,235
TOTAL RESOURCES		58,269	97,281	85,000	98,235	98,235	98,235
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2551-400-5030-00	Support Staff Salaries	35,232	4,631	48,747	52,732	52,732	52,732
2551-400-5080-00	Other Payroll Expenses	18	17	22	-	-	-
2551-400-5081-00	Insurance Benefits	8,824	11,007	16,104	16,929	16,929	16,929
2551-400-5082-00	Workers' Comp Insurance	104	190	182	22	22	22
2551-400-5083-00	FICA	2,695	3,543	3,732	4,034	4,034	4,034
2551-400-5084-00	PERS Contributions	8,149	10,674	13,678	13,462	13,462	13,462
2551-400-5085-00	Unemployment Insurance	564	661	636	844	844	844
<u>MATERIALS AND SERVICES</u>							
2551-400-6010-00	Supplies				2,000	2,000	2,000
2551-400-6020-00	Travel and Meeting	710	3,995	-	1,000	1,000	1,000
2551-400-6311-00	Student Support	-	-	-	7,212	7,212	7,212
<u>OTHER FINANCING USES</u>							
2551-800-8510-00	Transfer Out to General Fund	1,973	-	1,899	-	-	-
TOTAL REQUIREMENTS		58,269	34,719	85,000	98,235	98,235	98,235

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 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	67,875	94,803	78,685	112,695	112,695	112,695
	TOTAL RESOURCES	67,875	94,803	78,685	112,695	112,695	112,695
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2560-400-5030-00	Support Staff Salaries	-	-	-	-	-	-
2560-400-5070-00	Hourly Wages	3,600	5,283	-	54,400	54,400	54,400
2560-400-5080-00	Other Payroll Expenses	1	1	-	-	-	-
2560-400-5081-00	Insurance Benefits	-	94	-	-	-	-
2560-400-5082-00	Workers' Comp Insurance	11	(5)	-	-	-	-
2560-400-5083-00	FICA	273	404	-	-	-	-
2560-400-5084-00	PERS Contributions	833	1,405	-	-	-	-
2560-400-5085-00	Unemployment Insurance	45	80	-	-	-	-
<u>MATERIALS AND SERVICES</u>							
2560-400-6010-00	Supplies	4,617	6,945	2,500	3,000	3,000	3,000
2560-400-6020-00	Travel and Meeting	-	2,216	1,633	-	-	-
2560-400-6311-00	Student Support Services	-	1,668	-	-	-	-
<u>FINANCIAL AID</u>							
2560-700-7510-00	Tuition Discounts and Waivers	-	-	15,000	-	-	-
2560-700-7520-00	Scholarships	53,806	79,452	40,132	45,050	45,050	45,050
<u>OTHER FINANCING USES</u>							
2560-800-8510-00	Transfer Out to General Fund	202	-	-	10,245	10,245	10,245
2560-800-8591-00	Administrative Overhead Transfer	4,488	(2,740)	7,868	-	-	-
	SUBTOTALS	67,875	94,803	67,133	112,695	112,695	112,695
2560-850-9000-00	Contingency	-	-	11,552	-	-	-
	TOTAL REQUIREMENTS	67,875	94,803	78,685	112,695	112,695	112,695

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2580 STEP Grant							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	29,601	28,563	18,000	18,000	18,000	18,000
<i>STATE SOURCES</i>							
2580-040-4220-00	STEP Grant Revenue	63,562	15,729	75,000	75,000	75,000	75,000
	TOTAL RESOURCES	93,163	44,292	93,000	93,000	93,000	93,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2580-400-5010-00	Support Staff Salaries	23,321	-	51,224	55,322	55,322	55,322
2580-400-5030-00	Support Staff Salaries	-	25,221	-	-	-	-
2580-400-5080-00	Other Payroll Expenses	9	9	11	-	-	-
2580-400-5081-00	Insurance Benefits	8,131	8,586	12,078	12,795	12,795	12,795
2580-400-5082-00	Workers' Comp Insurance	63	103	180	16	16	16
2580-400-5083-00	FICA	1,633	1,706	3,919	4,232	4,232	4,232
2580-400-5084-00	PERS Contributions	5,394	5,834	14,717	14,124	14,124	14,124
2580-400-5085-00	Unemployment Insurance	341	359	665	885	885	885
<i>MATERIALS AND SERVICES</i>							
2580-400-6010-00	Supplies	101	52	60	60	60	60
2580-400-6311-00	Student Support Services	18,433	742	-	-	-	-
<i>OTHER FINANCING USES</i>							
2580-800-8510-00	Transfer Out to General Fund	1,306	-	2,704	-	-	-
2580-800-8591-00	Administrative Overhead Transfer	5,869	-	5,742	3,866	3,866	3,866
	SUBTOTALS	64,601	42,612	91,300	91,300	91,300	91,300
2580-860-3100-00	Unappropriated Ending Fund Balance	28,562		1,700	1,700	1,700	1,700
	TOTAL REQUIREMENTS	93,163	42,612	93,000	93,000	93,000	93,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2581 STEP 100% Grant							
<i>RESOURCES</i>							
2581-020-3100-00	Beginning Fund Balance	3,074	3,150	-	-	-	-
<i>STATE SOURCES</i>							
2581-040-4220-00	Grants-State	15,000	40,162	30,000	20,000	20,000	20,000
	TOTAL RESOURCES	18,074	43,312	30,000	20,000	20,000	20,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2581-400-6311-00	Student Support Services	14,899	9,196	30,000	20,000	20,000	20,000
	SUBTOTALS	14,899	9,196	30,000	20,000	20,000	20,000
	Unappropriated Ending Fund Balance	3,175	34,116	-	-	-	-
	TOTAL REQUIREMENTS	18,074	43,312	30,000	20,000	20,000	20,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2585 ICAP							
<i>RESOURCES</i>							
2585-020-3100-00	Beginning Fund Balance	-	-	-	-	-	-
<u>FEDERAL SOURCES</u>							
2585-040-4220-00	Pathways to Opportunity	-	-	-	25,000	25,000	25,000
	TOTAL RESOURCES	-	-	-	25,000	25,000	25,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2585-400-6010-00	Postage/Shipping	-	-	-	-	-	-
2585-400-6020-00	Travel and Meetings	-	-	-	5,000	5,000	5,000
2585-400-6170-00	Other Contracted Services	-	-	-	15,000	15,000	15,000
2585-400-6240-00	Non-Capital Equipment	-	-	-	-	-	-
2585-400-6311-00	Student Support Services	-	-	-	5,000	5,000	5,000
	SUBTOTALS	-	-	-	25,000	25,000	25,000
	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	TOTAL REQUIREMENTS	-	-	-	25,000	25,000	25,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2590 Pathways to Opportunity							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	-	22,645	-	-	-	-
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	28,000	-	14,000	10,000	10,000	10,000
	TOTAL RESOURCES	28,000	22,645	14,000	10,000	10,000	10,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	-	-	8,000	2,000	2,000	2,000
2590-400-6020-00	Travel and Meeting	-	169	1,000	750	750	750
2590-400-6311-00	Student Support Services	5,355	13,944	5,000	7,250	7,250	7,250
	SUBTOTALS	5,355	14,113	14,000	10,000	10,000	10,000
	Unappropriated Ending Fund Balance	22,645	8,533	-	-	-	-
	TOTAL REQUIREMENTS	28,000	22,645	14,000	10,000	10,000	10,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2610 Guided Pathways Implementation							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	20,810	20,340	18,000	16,000	16,000	16,000
	TOTAL RESOURCES	20,810	20,340	18,000	16,000	16,000	16,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2610-300-6010-00	Supplies	470	-	9,250	12,750	12,750	12,750
2610-300-6020-00	Travel and Meeting	-	230	2,000	1,500	1,500	1,500
2610-300-6080-00	Advertising	-	47	1,000	1,750	1,750	1,750
2610-300-6170-00	Other Contracted Services	-	-	5,000	-	-	-
<u>OTHER FINANCING USES</u>							
2610-800-8591-00	Administrative Overhead Transfer	-	-	750	-	-	-
	SUBTOTALS	470	277	18,000	16,000	16,000	16,000
	Unappropriated Ending Fund Balance	20,340	-	-	-	-	-
	TOTAL REQUIREMENTS	20,810	277	18,000	16,000	16,000	16,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2890 Partners for Rural Innovation Operations							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	11,219	6,354	20,000	20,000	20,000	20,000
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	20,777	12,992	20,750	22,390	22,390	22,390
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	7,440	600	8,000	8,000	8,000	8,000
<u>OTHER FINANCING USES</u>							
2890-190-4920-00	Transfer In From Special Fund	-	-	5,000	5,000	5,000	5,000
	TOTAL RESOURCES	39,436	19,945	53,750	55,390	55,390	55,390
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	1,887	1,756	3,500	3,500	3,500	3,500
2890-600-6030-00	Telephone	1,533	1,112	1,550	1,550	1,550	1,550
2890-600-6170-00	Other Contracted Services	9,613	9,372	20,500	20,000	20,000	20,000
2890-600-6180-00	Insurance	5,767	5,513	7,000	8,140	8,140	8,140
2890-600-6215-00	Grounds Maintenance	2,275	2,379	-	1,000	1,000	1,000
2890-600-6220-00	Utilities	11,877	14,640	16,000	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	-	-	-	-	-	-
	SUBTOTALS	33,082	34,772	48,550	50,190	50,190	50,190
2890-860-3100-00	Unappropriated Ending Fund Balance	6,354	-	5,200	5,200	5,200	5,200
	TOTAL REQUIREMENTS	39,436	34,772	53,750	55,390	55,390	55,390

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2900 Capital Depreciation and Maintenance							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	938,889	975,713	1,000,614	1,028,934	1,028,934	1,028,934
<i>OTHER SOURCES</i>							
2900-150-4700-00	Interest Income	5,324	27,808	27,000	35,000	35,000	35,000
<i>OTHER FINANCING SOURCES</i>							
2900-190-4950-00	Transfer In From Capital Project Fund	31,500	-	32,500	-	-	-
	TOTAL RESOURCES	975,713	1,003,521	1,060,114	1,063,934	1,063,934	1,063,934
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2900-800-8510-00	Transfer Out to General Fund	-	-	7,000	49,801	49,801	49,801
<i>CONTINGENCY</i>							
2900-850-9000-00	Contingency	-	-	100,000	100,000	100,000	100,000
	SUBTOTALS	-	-	107,000	149,801	149,801	149,801
2900-860-9500-00	Reserves	-	-	953,114	914,133	914,133	914,133
	Unappropriated Ending Fund Balance	975,713	1,003,521	-	-	-	-
	TOTAL REQUIREMENTS	975,713	1,003,521	1,060,114	1,063,934	1,063,934	1,063,934

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2910 Timber Tax Reserve							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	3,849,401	4,260,353	4,931,331	5,174,190	5,174,190	5,174,190
<i>LOCAL SOURCES</i>							
2910-050-4315-00	County Timber Tax	410,952	510,681	817,709	414,000	414,000	414,000
	TOTAL RESOURCES	4,260,353	4,771,034	5,749,040	5,588,190	5,588,190	5,588,190
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2910-800-8510-00	Transfer Out to General Fund	-	-	358,137	500,000	500,000	500,000
2910-800-8560-00	Transfer Out to Capital Project Fund	-	-	-	-	-	-
<i>CONTINGENCY</i>							
2910-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	SUBTOTALS	-	-	608,137	750,000	750,000	750,000
2910-860-9500-00	Reserve for Future Expenditures	-	-	5,140,903	4,838,190	4,838,190	4,838,190
	Unappropriated Ending Fund Balance	4,260,353	4,771,034	-	-	-	-
	TOTAL REQUIREMENTS	4,260,353	4,771,034	5,749,040	5,588,190	5,588,190	5,588,190

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
2920 PRI Capital Maintenance Fund							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	81,360	101,835	102,350	107,684	107,684	107,684
<i>OTHER SOURCES</i>							
2920-150-4700-00	Interest Income	475	2,902	600	600	600	600
2920-150-4720-00	Miscellaneous Income	20,000	-	20,000	-	-	-
	TOTAL RESOURCES	101,835	104,737	122,950	108,284	108,284	108,284
<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	-	-	5,000	5,000	5,000	5,000
<u>CONTINGENCY</u>							
2920-850-9000-00	Contingency	-	-	15,000	15,000	15,000	15,000
	SUBTOTALS	-	-	20,000	20,000	20,000	20,000
2920-860-9500-00	Reserve for Future Expenditures	-	-	102,950	88,284	88,284	88,284
	Unappropriated Ending Fund Balance	101,835	104,737	-	-	-	-
	TOTAL REQUIREMENTS	101,835	104,737	122,950	108,284	108,284	108,284

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
2950 Strategic Initiative Fund							
<i>RESOURCES</i>							
2950-020-3100-00	Beginning Fund Balance	1,243,831	1,200,830	1,200,167	669,814	669,814	669,814
<i>OTHER SOURCES</i>							
2950-150-4700-00	Interest Income	6,999	34,224	8,000	25,000	25,000	25,000
	TOTAL RESOURCES	1,250,830	1,235,054	1,208,167	694,814	694,814	694,814
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2950-800-8510-00	Transfer Out to General Fund	50,000	-	-	-	-	-
2950-800-8560-00	Transfer Out to Capital Project Fund	-	-	599,994	-	-	-
<i>CONTINGENCY</i>							
2950-850-9000-00	Contingency	-	-	250,000	250,000	250,000	250,000
	SUBTOTALS	50,000	-	849,994	250,000	250,000	250,000
2950-860-9500-00	Reserves	-	-	358,173	444,814	444,814	444,814
	Unappropriated Ending Fund Balance	1,200,830	1,235,054	-	-	-	-
	TOTAL REQUIREMENTS	1,250,830	1,235,054	1,208,167	694,814	694,814	694,814

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>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>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 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>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</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>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>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>2021-2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2702 HEERF - Section 2							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2702-030-4120-00	Grants-Federal	51,911	30,000		-	-	-
TOTAL RESOURCES		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	-	-		-	-	-
2702-600-5080-00	Other Payroll Expenses	-	-		-	-	-
2702-600-5082-00	Workers' Comp Insurance	-	-		-	-	-
2702-600-5083-00	FICA	-	-		-	-	-
2702-600-5085-00	Unemployment Insurance	-	-		-	-	-
<u>MATERIALS AND SERVICES</u>							
2702-600-6010-00	Supplies	-	-		-	-	-
<u>OTHER FINANCING USES</u>							
2702-800-8510-00	Transfer Out to General Fund	1,430	-		-	-	-
2702-800-8530-00	Transfer Out to Enterprise Fund	-	-		-	-	-
2702-800-8591-00	Administrative Overhead Transfer	4,719	2,727		-	-	-
TOTAL REQUIREMENTS		51,911	30,000		-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2703 HEERF - Section 3						
<i>RESOURCES</i>						
<u>FEDERAL SOURCES</u>						
2703-030-4120-00	Grants-Federal	1,373	-	-	-	
	TOTAL RESOURCES	1,373	-	-	-	
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
<u>MATERIALS AND SERVICES</u>						
2703-200-6240-00	Non-capital Equipment - Equipment	-	-	-	-	
2703-200-6301-00	Instructional Contract - Other	-	-	-	-	
<u>INSTRUCTIONAL SUPPORT</u>						
<u>MATERIALS AND SERVICES</u>						
2703-300-6021-00	Professional Development	-	-	-	-	
<u>STUDENT SERVICES</u>						
<u>MATERIALS AND SERVICES</u>						
2703-400-6010-00	Supplies	-	-	-	-	
2703-400-6240-00	Non-capital Equipment - Equipment	548	-	-	-	
2703-400-6270-00	Graduation	-	-	-	-	
<u>PLANT OPERATION AND MAINTENANCE</u>						
<u>MATERIALS AND SERVICES</u>						
2703-600-6010-00	Supplies	-	-	-	-	
2703-600-6240-00	Non-capital Equipment - Equipment	-	-	-	-	
2703-600-6360-00	Miscellaneous	700	-	-	-	
<u>CAPITAL OUTLAY</u>						
2703-600-7130-00	Capital Outlay - Building/Building Impro	-	-	-	-	
<u>OTHER FINANCING USES</u>						
2703-800-8510-00	Transfer Out to General Fund	-	-	-	-	
2703-800-8530-00	Transfer Out to Enterprise Fund	-	-	-	-	
2703-800-8591-00	Administrative Overhead Transfer	125	-	-	-	
	TOTAL REQUIREMENTS	1,373	-	-	-	

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
2704 GEER Institutional							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2704-030-4120-00 Grants-Federal		10,606	-	-	-	-	-
	TOTAL RESOURCES	10,606	-	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2704-200-6020-00 Travel and Meeting		-	-	-	-	-	-
<u>CAPITAL OUTLAY</u>							
2704-200-7100-00 Capital Outlay - Equipment		-	-	-	-	-	-
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2704-300-5030-00 Support Staff Salaries		8,012	-	-	-	-	-
2704-300-5070-00 Hourly Wages		-	-	-	-	-	-
2704-300-5080-00 Other Payroll Expenses		4	-	-	-	-	-
2704-300-5081-00 Insurance Benefits		1,826	-	-	-	-	-
2704-300-5082-00 Workers' Comp Insurance		23	-	-	-	-	-
2704-300-5083-00 FICA		613	-	-	-	-	-
2704-300-5084-00 PERS Contributions		-	-	-	-	-	-
2704-300-5085-00 Unemployment Insurance		128	-	-	-	-	-
<u>OTHER FINANCING USES</u>							
2704-800-8510-00 Transfer Out to General Fund		-	-	-	-	-	-
	TOTAL REQUIREMENTS	10,606	-	-	-	-	-



TILLAMOOK BAY
COMMUNITY COLLEGE

Financial Aid Fund

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
FINANCIAL AID FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	136,277	98,817	122,303	122,500	122,500	122,500
FEDERAL SOURCES	683,838	485,882	1,129,670	1,131,073	1,131,073	1,131,073
STATE SOURCES	269,188	94,774	355,000	355,000	355,000	355,000
OTHER SOURCES	123,321	125,039	135,000	225,000	225,000	225,000
OTHER FINANCING SOURCES	130,000	-	130,000	139,125	139,125	139,125
TOTAL RESOURCES	1,342,624	804,512	1,871,973	1,972,698	1,972,698	1,972,698
<i>REQUIREMENTS</i>						
FINANCIAL AID		1,871,973	1,813,844	1,916,943	1,916,943	1,916,943
OTHER FINANCING USES	2,224	912	2,670	2,646	2,646	2,646
SUBTOTALS	2,224	1,872,885	1,816,514	1,919,589	1,919,589	1,919,589
<i>RESERVES</i>						
UNAPPROPRIATED ENDING FUND BALANCE	1,340,400	(1,068,373)	55,459	53,109	53,109	53,109
TOTAL REQUIREMENTS	1,342,624	804,512	1,871,973	1,972,698	1,972,698	1,972,698



TILLAMOOK BAY
COMMUNITY COLLEGE

Enterprise Fund

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
ENTERPRISE FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	132,212	61,736	52,036	61,855	61,855	61,855
LOCAL SOURCES	1,150	13,093	13,093	23,400	23,400	23,400
TUITION AND FEES	133,590	202,256	263,800	213,809	213,809	213,809
OTHER SOURCES	20,457	10,000	1,000	11,000	11,000	11,000
OTHER FINANCING SOURCES	13,614	-	-	-	-	-
TOTAL RESOURCES	301,023	287,085	329,929	310,064	310,064	310,064
<i>REQUIREMENTS</i>						
INSTRUCTION	157,596	170,397	208,325	168,478	168,478	168,478
INSTRUCTIONAL SUPPORT	27,680	26,219	75,128	72,833	72,833	72,833
STUDENT SERVICES	2,483	13,550	4,300	4,300	4,300	1,300
OTHER FINANCING USES	2,994	9,657	170	13,686	13,686	13,686
CONTINGENCY	14,743	7,000	18,544	6,100	6,100	6,100
SUBTOTALS	205,495	226,823	306,467	265,397	265,397	262,397
UNAPPROPRIATED ENDING FUND BALANCE	95,528	60,262	23,462	44,667	44,667	47,667
TOTAL REQUIREMENTS	301,023	287,085	329,929	310,064	310,064	310,064

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
3100 Community Education - Non-reimbursable							
<i>RESOURCES</i>							
3100-020-3100-00	Beginning Fund Balance	10,977	13,555	13,555	13,555	13,555	13,555
<u>TUITION AND FEES</u>							
3100-100-4401-00	Continuing and Community Ed Tuition	5,010	3,500	3,500	1,500	1,500	1,500
3100-100-4416-00	CEU/CED Course Fees	180	500	500	200	200	200
<u>OTHER FINANCING SOURCES</u>							
3100-190-4920-00	Transfer In From Special Fund	1,680	-				
	TOTAL RESOURCES	17,847	17,555	17,555	15,255	15,255	15,255
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3100-200-5010-00	Administrative Salaries	2,648	2,864	3,036	3,285	3,285	3,285
3100-200-5030-00	Support Staff Salaries	-	-				
3100-200-5060-00	Instructional Salaries - Adjunct	2,505	2,000	2,060	-	-	-
3100-200-5080-00	Other Payroll Expenses	2	2	2	-	-	-
3100-200-5081-00	Insurance Benefits	482	513	805	524	524	524
3100-200-5082-00	Workers' Comp Insurance	15	14	39	1	1	1
3100-200-5083-00	FICA	392	372	232	251	251	251
3100-200-5084-00	PERS Contributions	851	801	874	839	839	839
3100-200-5085-00	Unemployment Insurance	75	78	39	53	53	53
<u>MATERIALS AND SERVICES</u>							
3100-200-6010-00	Supplies	-	200	200	200	200	200
3100-200-6020-00	Travel and Meetings	-	1,100	500	500	500	500
3100-200-6050-00	Postage and Shipping	2	100	100	100	100	100
3100-200-6060-00	Membership Dues	-	-				
3100-200-6086-00	Marketing - Other	-	500	500	334	334	334
3100-200-6230-00	Rent-Classroom	-	500				
3100-200-6301-00	Instructional Contract - Other	-	200	200	200	200	200
3100-200-6302-00	Other Course Expense	95	500	500	500	500	500
<u>OTHER FINANCING USES</u>							
3100-800-8510-00	Transfer Out to General Fund	208	201	170	170	170	170
<u>CONTINGENCY</u>							
3100-850-9000-00	Contingency	-	5,000	6,100	6,100	6,100	6,100
	SUBTOTALS	7,276	14,945	15,357	13,057	13,057	13,057
3100-860-3100-00	Unappropriated Ending Fund Balance	10,571	2,610	2,198	2,198	2,198	2,198
	TOTAL REQUIREMENTS	17,847	17,555	17,555	15,255	15,255	15,255

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
3200 TBCC Store							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	12,339	14,000	14,743	8,000	8,000	8,000
<i>OTHER SOURCES</i>							
3200-150-4501-00	Store Sales	132	2,000	-	-	-	-
3200-150-4720-00	Miscellaneous Income	852	2,000	-	-	-	-
<i>OTHER FINANCING SOURCES</i>							
3200-190-4920-00	Transfer In From Special Fund	2,212	-	-	-	-	-
	TOTAL RESOURCES	15,535	18,000	14,743	8,000	8,000	8,000
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3200-400-6010-00	Supplies	-	250	-	-	-	-
3200-400-6020-00	Travel and Meetings	-	400	-	-	-	-
3200-400-6240-00	Non-capital Equipment - Equipment	707	1,800	1,800	2,000	2,000	2,000
3200-400-6330-00	Materials for Resale	85	1,000	85	1,000	1,000	1,000
3200-400-6360-00	Miscellaneous	-	100	-	-	-	-
<i>OTHER FINANCING USES</i>							
3200-800-8510-00	Transfer Out to General Fund		5,000	12,858	5,000	5,000	5,000
<i>CONTINGENCY</i>							
3200-850-9000-00	Contingency	14,743	2,000	-	-	-	-
	SUBTOTALS	15,535	10,550	14,743	8,000	8,000	8,000
3200-860-3100-00	Unappropriated Ending Fund Balance	-	7,450	-	-	-	-
	TOTAL REQUIREMENTS	15,535	18,000	14,743	8,000	8,000	8,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
3300 Customized Training							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	16,503	10,181	10,181	10,000	10,000	10,000
<u>LOCAL SOURCES</u>							
3300-050-4331-00	Contracts - Local	1,150	13,093	13,093	23,400	23,400	23,400
<u>TUITION AND FEES</u>							
3300-100-4401-00	Continuing and Community Ed Tuition	-	4,000	4,000	-	-	-
3300-100-4416-00	CEU/CED Course Fees	-	-	-	-	-	-
	TOTAL RESOURCES	17,653	27,274	27,274	33,400	33,400	33,400
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3300-200-5060-00	Instructional Salaries - Adjunct	1,000	12,000	12,000	21,023	21,023	21,023
3300-200-5080-00	Other Payroll Expenses	0	7	4	-	-	-
3300-200-5082-00	Workers' Comp Insurance	3	38	45	-	-	-
3300-200-5083-00	FICA	77	918	918	-	-	-
3300-200-5084-00	PERS Contributions	16	833	-	-	-	-
3300-200-5085-00	Unemployment Insurance	0	192	156	-	-	-
<u>MATERIALS AND SERVICES</u>							
3300-200-6010-00	Supplies	-	500	500	500	500	500
3300-200-6020-00	Travel and Meetings	-	-	-	-	-	-
3300-200-6050-00	Postage and Shipping	-	100	100	100	100	100
3300-200-6170-00	Other Contracted Services	-	1,100	1,100	-	-	-
3300-200-6301-00	Instructional Contract - Other	-	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	-	-	-
<u>MATERIALS AND SERVICES</u>							
3300-300-6020-00	Travel and Meeting	-	1,000	500	1,000	1,000	1,000
3300-300-6080-00	Advertising	-	500	-	-	-	-
<u>OTHER FINANCING USES</u>							
3300-800-8510-00	Transfer Out to General Fund	-	209	209	209	209	209
	SUBTOTALS	1,096	18,297	17,432	22,832	22,832	22,832
3300-860-3100-00	Unappropriated Ending Fund Balance	16,510	8,977	9,842	10,568	10,568	10,568
	TOTAL REQUIREMENTS	17,606	27,274	27,274	33,400	33,400	33,400

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
3310 Truck Driving Program							
<i>RESOURCES</i>							
3310-020-3100-00	Beginning Fund Balance	51,398	20,000	20,000	30,000	30,000	30,000
<u>TUITION AND FEES</u>							
3310-100-4416-00	CEU/CED Course Fees	128,400	194,256	255,800	212,109	212,109	212,109
3310-100-4710-00	Simulator Course Fees	-	-	21,600	10,000	10,000	10,000
<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	7,709	-	-	-	-	-
	TOTAL RESOURCES	203,612	214,256	297,400	252,109	252,109	252,109
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3310-200-5050-00	Instructional Salaries - Regular	-	60,452	58,344	59,560	59,560	59,560
3310-200-5060-00	Instructional Salaries - Adjunct	44,227	9,920	24,000	-	-	-
3310-200-5070-00	Hourly Wages	-	-	-	-	-	-
3310-200-5080-00	Other Payroll Expenses	16	19	29	-	-	-
3310-200-5081-00	Insurance Benefits	-	10,270	16,104	16,971	16,971	16,971
3310-200-5082-00	Workers' Comp Insurance	131	217	307	22	22	22
3310-200-5083-00	FICA	3,383	5,384	6,299	4,556	4,556	4,556
3310-200-5084-00	PERS Contributions	10,230	16,277	16,762	15,206	15,206	15,206
3310-200-5085-00	Unemployment Insurance	708	1,126	1,070	953	953	953
<u>MATERIALS AND SERVICES</u>							
3310-200-6010-00	Supplies	736	2,500	2,500	1,500	1,500	1,500
3310-200-6012-00	Textbooks	-	-	-	-	-	-
3310-200-6170-00	Other Contracted Services	1,350	6,000	6,000	2,400	2,400	2,400
3310-200-6190-00	Licenses and renewals	220	8,900	10,500	7,400	7,400	7,400
3310-200-6210-00	Repair - Equipment	14,004	8,000	24,000	15,000	15,000	15,000
3310-200-6213-00	Vehicle Maintenance	5,082	4,000	2,000	2,000	2,000	2,000
3310-200-6225-00	Gasoline	8,086	8,000	12,000	12,000	12,000	12,000
3310-200-6233-00	Rent - Storage	2,178	3,000	3,600	2,500	2,500	2,500
<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	39,418	39,418	39,418
3310-300-5030-00	Support Staff Salaries	6,942	-	-	-	-	-
3310-300-5080-00	Other Payroll Expenses	3	1	21	-	-	-
3310-300-5081-00	Insurance Benefits	2,511	513	9,662	6,293	6,293	6,293
3310-300-5082-00	Workers' Comp Insurance	20	9	136	13	13	13
3310-300-5083-00	FICA	727	219	2,787	3,015	3,015	3,015
3310-300-5084-00	PERS Contributions	1,597	662	10,467	10,063	10,063	10,063
3310-300-5085-00	Unemployment Insurance	145	46	474	631	631	631
<u>MATERIALS AND SERVICES</u>							
3310-300-6010-00	Supplies	34	2,500	1,000	1,000	1,000	1,000
3310-300-6020-00	Travel and Meeting	348	4,000	5,400	1,000	1,000	1,000
3310-300-6050-00	Postage and Shipping	7	150	50	100	100	100
3310-300-6060-00	Membership Dues	615	855	-	-	-	-
3310-300-6080-00	Advertising	230	6,000	1,000	-	-	-
3310-300-6087-00	Promotional Materials	398	1,500	-	-	-	-
3310-300-6170-00	Other Contracted Services	9,377	3,200	4,000	4,000	4,000	4,000
3310-300-6180-00	Insurance	1,628	2,200	2,200	6,300	6,300	6,300
<u>OTHER FINANCING USES</u>							
3310-800-8510-00	Transfer Out to General Fund	2,772	4,247	5,307	5,307	5,307	5,307
	SUBTOTALS	168,852	173,031	262,450	217,208	217,208	217,208
3310-860-3100-00	Unappropriated Ending Fund Balance	34,760	41,225	34,950	34,901	34,901	34,901
	TOTAL REQUIREMENTS	203,612	214,256	297,400	252,109	252,109	252,109

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
3400 TBCC Vending							
<i>RESOURCES</i>							
3400-020-3100-00	Beginning Fund Balance	6,751	4,000	300	300	300	300
<i>OTHER SOURCES</i>							
3400-150-4505-00	Vending Income	2,109	6,000	1,000	1,000	1,000	1,000
<i>OTHER FINANCING SOURCES</i>							
3400-190-4920-00	Transfer In From Special Fund	2,012	-				
	TOTAL RESOURCES	10,873	10,000	1,300	1,300	1,300	1,300
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
3400-400-6010-00	Supplies	1,179	4,000	1,000	1,000	1,000	1,000
3400-400-6210-00	Repair - Equipment	512	1,000	300	300	300	300
3400-400-6240-00	Non-capital Equipment - Equipment	-	5,000				
<i>CONTINGENCY</i>							
3400-850-9000-00	Contingency	-	-				
	SUBTOTALS	1,691	10,000	1,300	1,300	1,300	1,300
3400-860-3100-00	Unappropriated Ending Fund Balance	9,181	-	-	-	-	-
	TOTAL REQUIREMENTS	10,873	10,000	1,300	1,300	1,300	1,300

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
3320 Truck Driving Simulator							
<i>RESOURCES</i>							
3320-020-3100-00	Beginning Fund Balance	34,244	-	-	-		
<u>OTHER SOURCES</u>							
3320-150-4720-00	Miscellaneous Income	1,259	-	-	-		
	TOTAL RESOURCES	35,504	-				
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3320-200-5060-00	Instructional Salaries - Adjunct	236	-	-	-		
3320-200-5080-00	Other Payroll Expenses	0	-				
3320-200-5082-00	Workers' Comp Insurance	1	-				
3320-200-5083-00	FICA	18	-				
3320-200-5084-00	PERS Contributions	55	-				
3320-200-5085-00	Unemployment Insurance	4	-				
<u>MATERIALS AND SERVICES</u>							
3320-200-6010-00	Supplies	-	-				
3320-200-6020-00	Travel and Meeting	-	-				
3320-200-6190-00	Licenses and renewals	7,772	-				
3320-200-6210-00	Repair - Equipment	2,059	-				
3320-200-6213-00	Vehicle Maintenance	122	-				
3320-200-6225-00	Gasoline	-	-				
3320-200-6233-00	Rent - Storage	317	-				
<u>CAPITAL OUTLAY</u>							
3320-200-7100-00	Capital Outlay - Equipment	-	-				
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
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	-	-				
<u>MATERIALS AND SERVICES</u>							
3320-300-6010-00	Supplies	-	-				
3320-300-6050-00	Postage and Shipping	-	-				
3320-300-6080-00	Advertising	-	-				
3320-300-6170-00	Other Contracted Services	-	-				
3320-300-6180-00	Insurance	449	-				
<u>OTHER FINANCING USES</u>							
3320-800-8510-00	Transfer Out to General Fund	13	-				
	SUBTOTALS	11,045	-	-	-		
3320-860-3100-00	Unappropriated Ending Fund Balance	24,506	-	-	-		
	TOTAL REQUIREMENTS	35,551	-	-	-		



TILLAMOOK BAY
COMMUNITY COLLEGE

Debt Service Fund

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
DEBT SERVICE FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	124,698	18,015	2,015	1,201	1,201	1,201
FEDERAL SOURCES						
STATE SOURCES						
LOCAL SOURCES	696,856	1,080,825	1,080,825	1,172,325	1,172,325	1,172,325
TUITION AND FEES	17,656					
OTHER SOURCES	1,601	1,525	1,900	1,200	1,200	1,200
OTHER FINANCING SOURCES	165,391	170,000	186,000	195,435	195,435	195,435
TOTAL RESOURCES	1,006,202	1,270,365	1,270,740	1,370,161	1,370,161	1,370,161
<i>REQUIREMENTS</i>						
INSTRUCTION						
INSTRUCTIONAL SUPPORT						
STUDENT SERVICES						
COLLEGE SUPPORT	1,610	1,600	1,600	1,600	1,600	1,600
PLANT OPERATION AND MAINTENANCE						
PLANT ADDITIONS						
FINANCIAL AID						
DEBT SERVICE	932,843	1,256,046	1,264,765	1,368,561	1,368,561	1,368,561
OTHER FINANCING USES						
CONTINGENCY						
SUBTOTALS	934,453	1,257,646	1,266,365	1,370,161	1,370,161	1,370,161
RESERVES						
UNAPPROPRIATED ENDING FUND BALANCE	71,750	12,719	4,375	-	-	-
TOTAL REQUIREMENTS	1,006,202	1,270,365	1,270,740	1,370,161	1,370,161	1,370,161

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
4100 PERS Debt Service							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	29,121	18,015	2,015	1,201	1,201	1,201
<u>OTHER SOURCES</u>							
4100-150-4700-00	Interest Income	9	25	400	400	400	400
<u>OTHER FINANCING SOURCES</u>							
4100-190-4910-00	Transfer In From General Fund	165,391	170,000	186,000	195,435	195,435	195,435
	TOTAL RESOURCES	194,522	188,040	188,415	197,036	197,036	197,036
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
4100-500-6040-00	Banking	1,610	1,600	1,600	1,600	1,600	1,600
<u>DEBT SERVICE</u>							
4100-750-8010-00	Debt Service - Principal	120,000	130,000	145,000	165,000	165,000	165,000
4100-750-8015-00	Debt Service - Interest	49,518	43,721	37,440	30,436	30,436	30,436
	SUBTOTALS	171,128	175,321	184,040	197,036	197,036	197,036
4100-860-3100-00	Unappropriated Ending Fund Balance	23,394	12,719	4,375	-	-	-
	TOTAL REQUIREMENTS	194,521	188,040	188,415	197,036	197,036	197,036

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</u> <u>ADOPTED</u>
4200 2016 GO Bond Debt Service							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	95,577	-	-	-	-	-
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	679,199	763,725	763,725	807,428	807,428	807,428
4200-050-4310-00	Prior Years Property Taxes	17,656	17,100	17,100	16,497	16,497	16,497
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	1,601	1,500	1,500	800	800	800
	TOTAL RESOURCES	794,034	782,325	782,325	824,725	824,725	824,725
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	684,921	715,565	715,565	803,801	803,801	803,801
4200-750-8015-00	Debt Service - Interest	78,404	66,760	66,760	20,924	20,924	20,924
	SUBTOTALS	763,325	782,325	782,325	824,725	824,725	824,725
	Unappropriated Ending Fund Balance	30,709	-	-	-	-	-
	TOTAL REQUIREMENTS	794,034	782,325	782,325	824,725	824,725	824,725

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
4210 2023 GO Bond Debt Service							
<i>RESOURCES</i>							
4210-020-3100-C	Beginning Fund Balance	-	-	-			
<u>LOCAL SOURCES</u>							
4210-050-4300-C	Current Year Property Taxes	-	300,000	300,000	348,400	348,400	348,400
4210-050-4310-C	Prior Years Property Taxes	-	-				
<u>OTHER SOURCES</u>							
4210-150-4700-C	Interest Income	-	-				
	TOTAL RESOURCES	-	300,000	300,000	348,400	348,400	348,400
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4210-750-8010-C	Debt Service - Principal	-	-				
4210-750-8015-C	Debt Service - Interest	-	300,000	300,000	348,400	348,400	348,400
	TOTAL REQUIREMENTS	-	300,000	300,000	348,400	348,400	348,400



TILLAMOOK BAY
COMMUNITY COLLEGE

Capital Project Fund

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL PROJECT FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	350,930	290,018	230,018	235,009	235,009	235,009
FEDERAL SOURCES	-	1,100,000	559,944	529,944	529,944	529,944
STATE SOURCES	-	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000
OTHER SOURCES	(29,033)	71,000	72,500	102,500	102,500	102,500
OTHER FINANCING SOURCES	-	14,400,000	15,059,944	15,029,944	15,029,944	15,029,944
TOTAL RESOURCES	321,897	23,861,018	23,922,406	23,397,397	23,397,397	23,397,397
<i>REQUIREMENTS</i>						
PLANT ADDITIONS	-	23,600,000	23,619,888	23,191,163	23,191,163	23,191,163
OTHER FINANCING USES	31,500	31,000	36,234	36,234	36,234	36,234
SUBTOTALS	31,500	23,631,000	23,656,122	23,227,397	23,227,397	23,227,397
UNAPPROPRIATED ENDING FUND BALANCE	290,397	230,018	266,284	170,000	170,000	170,000
TOTAL REQUIREMENTS	321,897	23,861,018	23,922,406	23,397,397	23,397,397	23,397,397

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
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	100,000
<u>OTHER FINANCING SOURCES</u>							
5200-190-4790-00	Bond Proceeds	-	14,400,000	14,400,000	14,500,000	14,500,000	14,500,000
	TOTAL RESOURCES	-	14,500,000	14,500,000	14,600,000	14,600,000	14,600,000
<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	225,000
5200-650-6170-00	Other Contracted Services	-	14,275,000	14,271,266	14,371,266	14,371,266	14,371,266
5200-800-8510-00	Transfer Out to General Fund	-		3,734	3,734	3,734	3,734
	TOTAL REQUIREMENTS	-	14,500,000	14,500,000	14,600,000	14,600,000	14,600,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
5250 Local Capital Fund							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	175,921	145,009	115,009	120,000	120,000	120,000
<i>OTHER SOURCES</i>							
5250-150-4700-00	Interest Income	967	1,000	2,500	2,500	2,500	2,500
	TOTAL RESOURCES	176,888	146,009	117,509	122,500	122,500	122,500
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
5250-800-8520-00	Transfer Out to Special Fund	31,500	31,000	32,500	32,500	32,500	32,500
	SUBTOTALS	31,500	31,000	32,500	32,500	32,500	32,500
5250-860-3100-00	Unappropriated Ending Fund Balance	145,388	115,009	85,009	90,000	90,000	90,000
	TOTAL REQUIREMENTS	176,888	146,009	117,509	122,500	122,500	122,500

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ADOPTED</u>	<u>2024-2025</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>APPROVED</u>	<u>2024-2025</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 Constructio	-	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000
	TOTAL RESOURCES	-	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000
<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	7,500,000	7,500,000	7,500,000
	TOTAL REQUIREMENTS	-	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000

ACCOUNT CODE	DESCRIPTION	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
5550 Grant Capital Fund							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	175,009	145,009	115,009	115,009	115,009	115,009
<i>OTHER SOURCES</i>							
5550-150-4740-00	Other Grant Source	(30,000)	(30,000)	(30,000)	-	-	-
	TOTAL RESOURCES	145,009	115,009	85,009	115,009	115,009	115,009
<i>REQUIREMENTS</i>							
5550-860-6170-00	Other Contracted Services				35,009	35,009	35,009
5550-860-3100-00	Unappropriated Ending Fund Balance	145,009	115,009	85,009	80,000	80,000	80,000
	TOTAL REQUIREMENTS	145,009	115,009	85,009	115,009	115,009	115,009

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
5551 Industrial Technology Building							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
5551-030-4120-00	Grants-Federal	-	1,100,000	559,944	529,944	529,944	529,944
<u>OTHER SOURCES</u>							
5551-150-4740-00	Other Fund Source	-	-				
<u>OTHER FINANCING SOURCES</u>							
5551-190-4920-00	Transfer In From Special Fund	-	-	559,944	529,944	529,944	529,944
	TOTAL RESOURCES	-	1,100,000	1,119,888	1,059,888	1,059,888	1,059,888
<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	1,059,888	1,059,888	1,059,888
<u>CAPITAL OUTLAY</u>							
5551-650-7130-00	Capital Outlay - Building/Building Impro	-	-				
5551-650-7140-00	Capital Outlay - Land	-	-				
	TOTAL REQUIREMENTS	-	1,100,000	1,119,888	1,059,888	1,059,888	1,059,888



TILLAMOOK BAY
COMMUNITY COLLEGE

Agency Fund

	2021 - 2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
AGENCY FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	7,681	2,000	1,184	710	710	710
OTHER SOURCES	1,426	2,250	2,250	2,250	2,250	2,250
OTHER FINANCING SOURCES	4,636	8,000	8,000	8,000	8,000	8,000
TOTAL RESOURCES	13,743	12,250	11,434	10,960	10,960	10,960
<i>REQUIREMENTS</i>						
INSTRUCTIONAL SUPPORT						
STUDENT SERVICES	3,953	5,065	4,315	3,841	3,841	3,841
COLLEGE SUPPORT						
FINANCIAL AID	-	6,666	6,600	6,600	6,600	6,600
SUBTOTALS	3,953	11,731	10,915	10,441	10,441	10,441
UNAPPROPRIATED ENDING FUND BALANCE	9,790	519	519	519	519	519
TOTAL REQUIREMENTS	13,743	12,250	11,434	10,960	10,960	10,960

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
7100 Associated Students of TBCC							
<i>RESOURCES</i>							
7100-020-3100-00	Beginning Fund Balance	6,671	1,000	974	500	500	500
<i>OTHER SOURCES</i>							
7100-150-4740-00	Associated Students of ASTBCC	181	1,000	1,000	1,000	1,000	1,000
<i>OTHER FINANCING SOURCES</i>							
7100-190-4910-00	Transfer In From General Fund	4,636	8,000	8,000	8,000	8,000	8,000
	TOTAL RESOURCES	11,488	10,000	9,974	9,500	9,500	9,500
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7100-400-6010-00	Supplies	247	400	400	400	400	400
7100-400-6020-00	Travel and Meetings	20	200	200	200	200	200
7100-400-6050-00	Postage and Shipping	-	5	5	5	5	5
7100-400-6170-00	Other Contracted Services	2,083	2,200	2,200	1,726	1,726	1,726
7100-400-6312-00	Student Activities	177	410	410	410	410	410
<i>FINANCIAL AID</i>							
7100-700-5077-00	Student Employee Wages	-	6,240	6,240	6,240	6,240	6,240
7100-700-5080-00	Other Payroll Expenses	-	5				
7100-700-5082-00	Workers' Comp Insurance	-	21				
	SUBTOTALS	2,528	9,481	9,455	8,981	8,981	8,981
7100-860-3100-00	Unappropriated Ending Fund Balance	8,960	519	519	519	519	519
	TOTAL REQUIREMENTS	11,488	10,000	9,974	9,500	9,500	9,500

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2021 - 2022 ACTUAL</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ADOPTED</u>	<u>2024-2025 PROPOSED</u>	<u>2024-2025 APPROVED</u>	<u>2024-2025 ADOPTED</u>
7200 Phi Theta Kappa Honorary Society							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	1,010	1,000	210	210	210	210
<i>OTHER SOURCES</i>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	1,245	1,250	1,250	1,250	1,250	1,250
	TOTAL RESOURCES	2,255	2,250	1,460	1,460	1,460	1,460
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7200-400-6010-00	Supplies	1	100	120	120	120	120
7200-400-6020-00	Travel and Meetings	-	500	160	160	160	160
7200-400-6050-00	Postage and Shipping	108	150	10	10	10	10
7200-400-6060-00	Membership Dues	910	700	700	700	700	700
7200-400-6312-00	Student Activities	86	350	100	100	100	100
7200-400-6330-00	Materials for Resale	320	-				
7200-400-6360-00	Miscellaneous	-	50	10	10	10	10
<i>FINANCIAL AID</i>							
7200-700-7520-00	Scholarships	-	400	360	360	360	360
	SUBTOTALS	1,425	2,250	1,460	1,460	1,460	1,460
7200-860-3100-00	Unappropriated Ending Fund Balance	830	-				
	TOTAL REQUIREMENTS	2,255	2,250	1,460	1,460	1,460	1,460



TILLAMOOK BAY
COMMUNITY COLLEGE

Supplementary Information

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

HH24-140 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, 2024 to June 30, 2025.

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

April 23, 2024

Clerk's Name

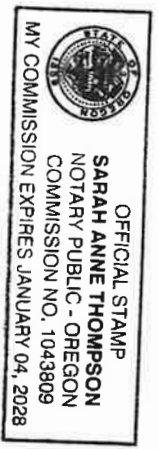
Katherine Mace

Subscribed and sworn to before me this 30 day of April, 2024.

County Tillamook

Sarah Anne Thompson

Notary Public for the state of Oregon
My commission expires 1-4-25



The price for this notice was \$86.80

HH24-140
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, 2024 to June 30, 2025. This will be an in-person meeting with hybrid capabilities. The meeting will take place on April 30, 2024 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 24, 2024 at 4301 Third Street, Tillamook, OR, between the hours of 8:30AM and 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. 1060, at least 48 hours in advance. This notice is posted at tillamookbaycc.edu.

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 \$824,725 for 2016 general obligation bonded indebtedness.
3. Approved Debt Service Fund property tax levy of \$348,400 for 2023 general obligation bonded indebtedness.
4. Approved the entire FY 2024-2025 budget, as amended.

APPROVED BY BUDGET COMMITTEE ON APRIL 30, 2024

 4/30/24

CHAIR, PUBLIC BUDGET COMMITTEE

Affidavit of Publication

State of Oregon, County of Tillamook, -ss.

I, Carol Hungerford, 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

**HH24-2057 LB1 Tillamook Bay Community College
Size 4x12.5**

a printed copy of which is hereto affixed, was published in the entire issue of said newspaper for 1 week(s) in the following issue:

May 28, 2024

Carol Hungerford Clerk's Name

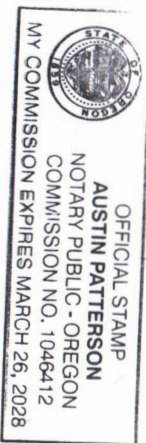
Subscribed and sworn before me this

16 day of June, 2024.

County: Marion

AP Austin Patterson

Notary Public for the State of Oregon
My Commission Expires 03/26/28



FORM
OR-CC-1

NOTICE OF BUDGET HEARING

HH24-2057

A public meeting of the Tillamook Bay Community College Education Board will be held on June 3, 2024, at 5:00 pm at Tillamook Bay Community College, Rooms 214/215, 4301 Third Street, Tillamook, Oregon. Zoom link for the meeting, <https://tillamookbaycc.zoom.us/j/83982362907?pwd=ZkpibnNnNHRJeTJzL2xXRUS5tbGV3dz09> meeting ID: 839 8236 2907 Passcode: 947174. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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: Shari Montazeri, CFO

Telephone: 971-257-9340 x 1210 Email: sharimontazeri@tillamookbaycc.edu

A public meeting of the Tillamook Bay Community College Education Board will be held on June 3, 2024, at 5:00 pm at Tillamook Bay Community College, Rooms 214/215, 4301 Third Street, Tillamook, Oregon. Zoom link for the meeting: <https://tillamookbaycc.zoom.us/j/83982362907> (pwd=Kd0hN1hN1HLE1L1XKR1US1tG5V8tD9) meeting ID: 839 8236 2907. Passcode: 947174. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024, 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: Shari Montazeri, CFO

Telephone: 971-257-9340 x 1210 Email: sharimontazeri@tillamookbaycc.edu

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2022 - 2023	Adopted Budget 2023 - 2024	Approved Budget 2024 - 2025
Beginning Fund Balance	8,625,343	9,277,789	9,316,132
Current Year Property Taxes, other than Local Option Taxes	1,556,877	2,378,062	1,719,845
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	1,193,417	1,470,677	1,366,329
Other Revenue from Local Sources	15,938,777	1,641,031	17,236,365
Revenue from State Sources	4,446,180	13,088,588	12,763,321
Revenue from Federal Sources	1,090,976	2,245,157	2,217,017
Interfund Transfers	193,775	841,720	857,224
All Other Budget Resources	596,819	15,827,733	886,250
Total Resources	\$33,642,164	\$46,770,757	\$46,562,483

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	6,199,623	7,439,020	8,078,086
Materials & Services	1,747,561	1,577,942	2,867,111
Financial Aid	973,881	1,902,201	1,923,543
Capital Outlay	204,840	23,619,888	23,397,397
Debt Service	956,045	1,352,418	1,370,161
Interfund Transfers	394,111	774,329	823,846
Operating Contingency	0	0	0
All Other Expenditures	0	607,417	0
Unappropriated Ending Fund Balance & Reserves	23,166,102	7,927,887	7,518,400
Total Requirements	\$33,642,164	\$46,770,757	\$46,562,483

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	2,709,181	2,915,260	3,458,911
FTE	23,9353	23,5629	23,1352
Instructional Support	1,292,318	1,776,602	1,656,970
FTE	15,3154	16,4524	15,1500
Student Services other than Student Loans and Financial Aid	941,124	1,426,177	1,384,318
FTE	12,9700	13,5000	13,5000
Student Loans and Financial Aid	973,881	1,902,201	1,968,593
FTE	1,1059	1,1059	2,0000
Community Services	0	0	0
FTE	0	0	0
Support Serv. other than Facilities Acquisition and Construction	2,733,070	3,506,340	2,937,446
FTE	18,0500	18,5500	18,5500
Facilities Acquisition and Construction	476,330	23,619,888	24,085,227
FTE	0	0	0
Interfund Transfers	394,111	1,569,655	979,018
Debt Service	956,045	1,352,418	1,368,561
Operating Contingency	0	774,329	1,005,039
Unappropriated Ending Fund Balance and Reserves	23,166,102	7,927,887	7,518,400
Total Requirements	\$33,642,164	\$46,770,757	\$46,562,483
Total FTE	71,3766	73,1712	72,3352

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

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. 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 2023-2024 budget.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022 - 2023	Rate or Amount Imposed 2023 - 2024	Rate or Amount Approved 2024 - 2025
Permanent Rate Levy (Rate Limit \$0.2636 per \$1,000)	\$0.2636	\$0.2636	\$0.2636
Local Option Levy	0	0	0
Levy For General Obligation Bonds	\$956,045	\$1,144,597	\$1,173,125

STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1	
LONG TERM DEBT			
General Obligation Bonds	24,736,510		
Other Bonds	0		0
Other Borrowings			0
Total	\$24,736,510		\$0

**2024-2025 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 2024-2025 in the total of \$46,362,483. This budget is now on file at the District business office in Tillamook, Oregon.

**2024-2025 BUDGET RESOLUTION
MAKING APPROPRIATIONS**

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>	
Instruction	\$ 2,429,907
Instructional Support	957,227
Student Services	892,427
College Support	2,636,905
Plant Operation & Maintenance	843,874
Fund Transfers Out	329,991
Contingency	383,939
TOTAL GENERAL FUND	<u>\$ 8,474,270</u>
<u>Special Fund</u>	
Instruction	\$ 860,526
Instructional Support	626,910
Student Services	483,750
College Support	298,941
Plant Operation and Maintenance	50,190
Financial Aid	45,050
Fund Transfers Out	596,461
Contingency	615,000
TOTAL SPECIAL FUND	<u>\$ 3,576,828</u>
<u>Financial Aid Fund</u>	
Financial Aid	\$ 1,916,943
Fund Transfers Out	2,646
TOTAL FINANCIAL AID FUND	<u>\$ 1,919,589</u>
<u>Enterprise Fund</u>	
Instruction	\$ 168,478
Instructional Support	72,833
Student Services	1,300
Fund Transfers Out	13,686
Contingency	6,100
TOTAL ENTERPRISE FUND	<u>\$ 265,397</u>
<u>Debt Service Fund</u>	
College Support	\$ 1,600
Debt Service	1,368,561
TOTAL DEBT SERVICE FUND	<u>\$ 1,370,161</u>
<u>Capital Project Fund</u>	
Plant Additions	\$23,191,163
Fund Transfers Out	36,234
TOTAL CAPITAL PROJECTS FUND	<u>\$23,227,397</u>

<u>Agency Fund</u>	
Student Services	\$ 3,841
Financial Aid	6,600
TOTAL AGENCY FUND	<u>\$ 10,441</u>

TOTAL APPROPRIATIONS, ALL FUNDS \$38,844,083

83

Amounts not appropriated:

General Fund – Ending Fund Balance	\$ 750,000
Special Fund – Ending Fund Balance	214,684
Special Fund – Reserves	6,285,421
Financial Aid Fund – Ending Fund Balance	53,109
Enterprise Fund – Ending Fund Balance	44,667
Debt Service Fund – Ending Fund Balance	0
Capital Project Fund – Ending Fund Balance	170,000
Agency Fund – Ending Fund Balance	<u>519</u>

TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS \$ 7,518,400

TOTAL ADOPTED BUDGET \$46,362,483

**2024-2025 BUDGET RESOLUTION
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 2024-2025 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 \$1,173,125 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			\$1,173,125

The above 2024-2025 Resolution were approved and declared adopted this 3th day of June, 2024.



 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

Adopted: June 3, 2024

Reference:

2024-2025 Executive and Management and Administrative Support Staff Salary Grades (Exempt)

GRADE	POSITION TITLE (or other similar position titles)
	Vice President of Administration
32	Vice President of Instruction Vice President of Student Services
28	Chief Finance Officer Director of Economic Development Council
26	Executive Director of Advancement and TBCC Foundation
25	Dean (All)
24	Director of Facilities and Safety Director of Information Technology
23	Director of Institutional Effectiveness Director Small Business Development Center
22	Director of Library and Learning Services Human Resources Senior Manager
21	Senior Accountant Director of Opportunity Programs
20	Director of Student Success Director of Title III Grant Payroll and Benefits Manager Registrar
18	CDL Coordinator Marketing Coordinator
	Community/Continuing Education Coordinator Development Coordinator Executive Assistant to President and Board Facilities Coordinator Healthcare Program Coordinator Information Technology Coordinator Instructional Design and e-Learning Coordinator

2024-2025 Professional Support Staff Salary Grades (Non-Exempt)

GRADE	POSITION TITLE (or other similar position titles)
16	EDC Project Coordinator Business Office Generalist AP/AR Enrollment Services Specialist Student Success Coach Financial Aid Advisor Instructional Design & Technology Specialist Instructional Support Specialist IT Support Specialist Resource Navigator Student Engagement Facilitator Testing and Tutoring Specialist
15	Business Office Clerk Reception and General Support Specialist SBDC Support Specialist
13	Library Assistant
6	

TILLAMOOK BAY COMMUNITY COLLEGE
2024 - 2025 Regular Full-Time & Regular Part-Time Staff Salary Schedule
249 Day Contract

Step Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
1	\$22,855.58	\$23,541.25	\$24,247.49	\$24,974.91	\$25,724.16	\$26,495.88	\$27,290.76	\$28,109.48	\$28,952.76	\$29,821.34	\$30,715.98	\$31,637.46	\$32,586.58
2	\$23,998.36	\$24,718.31	\$25,459.86	\$26,223.66	\$27,010.37	\$27,820.68	\$28,655.30	\$29,514.96	\$30,400.41	\$31,312.42	\$32,251.79	\$33,219.34	\$34,215.92
3	\$25,198.28	\$25,954.23	\$26,732.86	\$27,534.85	\$28,360.90	\$29,211.73	\$30,088.08	\$30,990.72	\$31,920.44	\$32,878.05	\$33,864.39	\$34,880.32	\$35,926.73
4	\$26,458.19	\$27,251.94	\$28,069.50	\$28,911.59	\$29,778.94	\$30,672.31	\$31,592.48	\$32,540.25	\$33,516.46	\$34,521.95	\$35,557.61	\$36,624.34	\$37,723.07
5	\$27,781.10	\$28,614.53	\$29,472.97	\$30,357.16	\$31,267.87	\$32,205.91	\$33,172.09	\$34,167.25	\$35,192.27	\$36,248.04	\$37,335.48	\$38,455.54	\$39,609.21
6	\$29,170.16	\$30,045.26	\$30,946.62	\$31,875.02	\$32,831.27	\$33,816.21	\$34,830.70	\$35,875.62	\$36,951.89	\$38,060.45	\$39,202.26	\$40,378.33	\$41,589.68
7	\$30,628.67	\$31,547.53	\$32,493.96	\$33,468.78	\$34,472.84	\$35,507.03	\$36,572.24	\$37,669.41	\$38,799.49	\$39,963.47	\$41,162.37	\$42,397.24	\$43,669.16
8	\$32,160.10	\$33,124.90	\$34,118.65	\$35,142.21	\$36,196.48	\$37,282.37	\$38,400.84	\$39,552.87	\$40,739.46	\$41,961.64	\$43,220.49	\$44,517.10	\$45,852.61
9	\$33,768.11	\$34,781.15	\$35,824.58	\$36,899.32	\$38,006.30	\$39,146.49	\$40,320.88	\$41,530.51	\$42,776.43	\$44,059.72	\$45,381.51	\$46,742.96	\$48,145.25
10	\$35,456.52	\$36,520.22	\$37,615.83	\$38,744.30	\$39,906.63	\$41,103.83	\$42,336.94	\$43,607.05	\$44,915.26	\$46,262.72	\$47,650.60	\$49,080.12	\$50,552.52
11	\$37,229.35	\$38,346.23	\$39,496.62	\$40,681.52	\$41,901.97	\$43,159.03	\$44,453.80	\$45,787.41	\$47,161.03	\$48,575.86	\$50,033.14	\$51,534.13	\$53,080.15
12	\$39,090.82	\$40,263.54	\$41,471.45	\$42,715.59	\$43,997.06	\$45,316.97	\$46,676.48	\$48,076.77	\$49,519.07	\$51,004.64	\$52,534.78	\$54,110.82	\$55,734.14
13	\$41,045.36	\$42,276.72	\$43,545.02	\$44,851.37	\$46,196.91	\$47,582.82	\$49,010.30	\$50,480.61	\$51,995.03	\$53,554.88	\$55,161.53	\$56,816.38	\$58,520.87
14	\$43,097.63	\$44,390.56	\$45,722.28	\$47,093.95	\$48,506.77	\$49,961.97	\$51,460.83	\$53,004.65	\$54,594.79	\$56,232.63	\$57,919.61	\$59,657.20	\$61,446.92
15	\$45,252.51	\$46,610.09	\$48,008.39	\$49,448.64	\$50,932.10	\$52,460.06	\$54,033.86	\$55,654.88	\$57,324.53	\$59,044.27	\$60,815.60	\$62,640.07	\$64,519.27
16	\$47,515.14	\$48,940.59	\$50,408.81	\$51,921.07	\$53,478.70	\$55,083.06	\$56,735.55	\$58,437.62	\$60,190.75	\$61,996.47	\$63,856.36	\$65,772.05	\$67,745.21
17	\$49,890.90	\$51,387.63	\$52,929.26	\$54,517.14	\$56,152.65	\$57,837.23	\$59,572.35	\$61,359.52	\$63,200.31	\$65,096.32	\$67,049.21	\$69,060.69	\$71,132.51
18	\$52,385.45	\$53,957.01	\$55,575.72	\$57,242.99	\$58,960.28	\$60,729.09	\$62,550.96	\$64,427.49	\$66,360.31	\$68,351.12	\$70,401.65	\$72,513.70	\$74,689.11
19	\$55,004.72	\$56,654.86	\$58,354.51	\$60,105.15	\$61,908.30	\$63,765.55	\$65,678.52	\$67,648.88	\$69,678.35	\$71,768.70	\$73,921.76	\$76,139.41	\$78,423.59
20	\$57,754.96	\$59,487.61	\$61,272.24	\$63,110.41	\$65,003.72	\$66,953.83	\$68,962.44	\$71,031.31	\$73,162.25	\$75,357.12	\$77,617.83	\$79,946.36	\$82,344.75
21	\$60,642.71	\$62,461.99	\$64,335.85	\$66,265.93	\$68,253.91	\$70,301.53	\$72,410.58	\$74,582.90	\$76,820.39	\$79,125.00	\$81,498.75	\$83,943.71	\$86,462.02
22	\$63,674.85	\$65,585.10	\$67,552.65	\$69,579.23	\$71,666.61	\$73,816.61	\$76,031.11	\$78,312.04	\$80,661.40	\$83,081.24	\$85,573.68	\$88,140.89	\$90,785.12
23	\$66,858.59	\$68,864.35	\$70,930.28	\$73,058.19	\$75,249.94	\$77,507.44	\$79,832.66	\$82,227.64	\$84,694.47	\$87,235.30	\$89,852.36	\$92,547.93	\$95,324.37
24	\$70,201.52	\$72,307.57	\$74,476.80	\$76,711.10	\$79,012.43	\$81,382.80	\$83,824.28	\$86,339.01	\$88,929.18	\$91,597.06	\$94,344.97	\$97,175.32	\$100,090.58
25	\$73,711.60	\$75,922.95	\$78,200.64	\$80,546.66	\$82,963.06	\$85,451.95	\$88,015.51	\$90,655.98	\$93,375.66	\$96,176.93	\$99,062.24	\$102,034.11	\$105,095.13
26	\$77,397.18	\$79,719.10	\$82,110.67	\$84,573.99	\$87,111.21	\$89,724.55	\$92,416.29	\$95,188.78	\$98,044.44	\$100,985.77	\$104,015.34	\$107,135.80	\$110,349.87
27	\$81,267.04	\$83,705.05	\$86,216.20	\$88,802.69	\$91,466.77	\$94,210.77	\$97,037.09	\$99,948.20	\$102,946.65	\$106,035.05	\$109,216.10	\$112,492.58	\$115,867.36
28	\$85,330.39	\$87,890.30	\$90,527.01	\$93,242.82	\$96,040.10	\$98,921.30	\$101,888.94	\$104,945.61	\$108,093.98	\$111,336.80	\$114,676.90	\$118,117.21	\$121,660.73
29	\$89,596.91	\$92,284.82	\$95,053.36	\$97,904.96	\$100,842.11	\$103,867.37	\$106,983.39	\$110,192.89	\$113,498.68	\$116,903.64	\$120,410.75	\$124,023.07	\$127,743.76
30	\$94,076.76	\$96,899.06	\$99,806.03	\$102,800.21	\$105,884.22	\$109,060.75	\$112,332.57	\$115,702.55	\$119,173.63	\$122,748.84	\$126,431.31	\$130,224.25	\$134,130.98
31	\$98,780.60	\$101,744.02	\$104,796.34	\$107,940.23	\$111,178.44	\$114,513.79	\$117,949.20	\$121,487.68	\$125,132.31	\$128,886.28	\$132,752.87	\$136,735.46	\$140,837.52
32	\$103,719.63	\$106,831.22	\$110,036.16	\$113,337.24	\$116,737.36	\$120,239.48	\$123,846.66	\$127,562.06	\$131,388.92	\$135,330.59	\$139,390.51	\$143,572.23	\$147,879.40
33	\$108,905.61	\$112,172.78	\$115,537.96	\$119,004.10	\$122,574.22	\$126,251.45	\$130,038.99	\$133,940.16	\$137,958.36	\$142,097.11	\$146,360.02	\$150,750.82	\$155,273.34
34	\$114,350.89	\$117,781.42	\$121,314.86	\$124,954.31	\$128,702.94	\$132,564.03	\$136,540.95	\$140,637.18	\$144,856.30	\$149,201.99	\$153,678.05	\$158,288.39	\$163,037.04
35	\$120,068.43	\$123,670.48	\$127,380.59	\$131,202.01	\$135,138.07	\$139,192.21	\$143,367.98	\$147,669.02	\$152,099.09	\$156,662.06	\$161,361.92	\$166,202.78	\$171,188.86

INSURANCE BENEFIT AMOUNT

Full-time \$1,382.00 per month
Part-time \$1,382.00 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)¹³⁸

SUMMARY OF EMPLOYEE BENEFITS (2024-2025)

Article No.: Appendix B – 1

Adopted: June 3, 2024

Reference:

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

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

(3) Paid based on scheduled hours

(4) Based on longevity (see Article 312)

(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;

(7) \$50/per pay period

**TILLAMOOK BAY COMMUNITY COLLEGE
2024-2025 Regular Full-Time & Regular Part-Time Faculty Salary Schedule
173 DAY CONTRACT**

	Minimum Qualifications	MA+30*	MA+60*	Doctorate
	A	B	C	D
1	\$61,038.88	\$66,698.84	\$72,883.64	\$79,641.91
2	\$62,870.05	\$68,699.81	\$75,070.14	\$82,031.16
3	\$64,756.15	\$70,760.81	\$77,322.24	\$84,492.10
4	\$66,698.84	\$72,883.64	\$79,641.91	\$87,026.86
5	\$68,699.81	\$75,070.14	\$82,031.16	\$89,637.66
6	\$70,760.81	\$77,322.24	\$84,492.10	\$92,326.79
7	\$72,883.64	\$79,641.91	\$87,026.86	\$95,096.59
8	\$75,070.14	\$82,031.16	\$89,637.66	\$97,949.49
9	\$77,322.24	\$84,492.10	\$92,326.79	\$100,887.98
10	\$79,641.91	\$87,026.86	\$95,096.59	\$103,914.62
11	\$82,031.16	\$89,637.66	\$97,949.49	\$107,032.06
12	\$84,492.10	\$92,326.79	\$100,887.98	\$110,243.02
13	\$87,026.86	\$95,096.59	\$103,914.62	\$113,550.31

* semester credits

INSURANCE BENEFIT AMOUNT

Full-time	\$1,382.00 per month
Part-time	\$1,382.00 per month

INSURANCE OPT-OUT BASE AMOUNT

Full-time	\$257.00 per month
Part-time	\$257.00 per month

NON-REGULAR FACULTY and INSTRUCTION SERVICES PAY (2024-2025)

Article No.: Appendix C-3

Adopted: June 3, 2024

Credit Adjunct Instruction	Pay per Credit *				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Lecture (1 contact hour/week = 1 credit) An educational setting in which the instructor presents academic subject information	\$664.35	\$697.57	\$732.44	\$769.07	\$807.53
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	\$1,370.21	\$1,438.73	\$1,510.67	\$1,586.20	\$1,665.51
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	\$1,627.33	\$1,708.70	\$1,794.14	\$1,883.84	\$1,978.03
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	\$1,001.06	\$1,051.12	\$1,103.67	\$1,158.85	\$1,216.80

* Credit Adjunct Faculty advance tiers every 500 hours of instruction. All faculty will have hours reset to zero as of July 1, 2024 due to Salary Table restructure.

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

** Noncredit Adjunct Instructors advance tiers every 1500 hours of instruction. All faculty will have hours reset to zero as of July 1, 2024 due to Salary Table restructure.

Other Faculty Pay

HYFLEX Course Modality:	1.25 course load
Independent Study/CWE:	0.25 course load per student up to 3 students; 4 or more students is regular class pay
Writing Bonus (3+ WR sections/term):	\$350.00/term
Course Substitution:	\$30.00/hour; must be a qualified substitute and approved by area Dean
Curriculum Development:	\$30.00/hour; must be approved by Vice President, Instruction
Shared Governance Participation (Adjuncts only):	\$30.00/hour; must be approved by Vice President, Instruction
Meeting Attendance (Adjuncts only):	\$20.00/hour
Course Cancellation Stipend (pilot):	\$500; application required to verify eligibility

Tutors and Classroom Assistants

High School Diploma:	\$15.00/hour
Associate 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 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.