



TILLAMOOK BAY
COMMUNITY COLLEGE

ADOPTED BUDGET

Fiscal Year 2025-2026

Tillamook Bay Community College

2025-2026 Budget Committee

Suzanne Weber

Karen Matthews

Mary Faith Bell

Kathy Gervasi

Mary Jones

Eric Swanson

Andrea Goss

Steve Vanderhoef

Tamra Perman

Briar Smith

Besty McMahon

Richard Conti

Shannon Hoff

Doug Olson

The Budget Committee meets publicly to review the proposed budget document, receive the President's budget message and take the following actions through a majority vote:

- Specifies total tax revenue for all funds
- Approves the property tax levy rate
- Approves the proposed budget

Vision, Mission, Core Themes & Equity.....	1
Institutional Overview	2
Strategic Plan Overview	5
Strategic Plan Process.....	6

General Information

Board of Education	7
Board Zone Maps.....	8
Organizational Chart	9
Department Summaries	10
College Policy Statement on Non-Discrimination and Equal Employment	14
Degrees and Certificates.....	15

Budget Structure and Functions

Basis of Budgeting	18
Funds... ..	19
Revenue Sources	20
Expense Functions	21
Expenditure Categories.....	22
Budget Development Process.....	23
Budget Amendment Process	24
Budget Timelines	25
Budget Development Guidelines	27
Budget Message.....	30

Budget Schedules

Schedule of Interfund Transfers	36
All Funds Summary	38
General Fund	41
Special Fund.....	80
Enterprise Fund... ..	115
Debt Service Fund.....	122
Capital Project Fund	127
Agency Fund... ..	135
Financial Aid Fund.....	139

Supplemental Information

Notice of a Budget Committee Meeting.....	141
Budget Committee Approval.....	142
Notice of a Budget Hearing.....	143
Board Adopted Budget Resolution.....	144

Appendices

Budget Appendices.....	148
Glossary of Terms	154
Line Item Definitions.....	160



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, offering two-year associate degrees as well as short-term certificates. The College offers credit courses for transfer and career technical education, in addition to non-credit courses for workforce training, truck driving, and customized training courses to meet local employer needs. The College also provides courses in adult basic skills, English as a Second Language and GED preparation, as well as continuing and community education courses. The College was reaccredited by the Northwest Commission on Colleges and Universities (NWCCU) in 2021-2022 and recently participated in a successful mid-cycle accreditation peer review.

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 12.0 percent of its population is below the poverty level, which is slightly lower than the state average of 12.2 percent (2023 American Community Survey). While 90.5% of its population over the age of 25 are high school graduates, only 25.1% possess a bachelor's degree, compared to the state rate of 37.7%.

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 25.9% of students enrolled in Tillamook County schools are Hispanic/Latino. The percentage of the Hispanic/Latino population below the poverty level was 23.9% compared to 12.5% of White non-Hispanic residents (2021 American Community Survey 5-year estimates).

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

As the higher education lifeline to the region, TBCC enrolled approximately 2,034 students with a full-time equivalency of approximately 571 students in the 2023-2024 academic year. Approximately 47% of annual FTE was earned in Lower Division coursework, with approximately 14% in Career and Technical Education (preparatory and supplemental), 6% in College Preparation (including GED and English Language Learning) and 23% in Community Education.

In 2025--2026 the College will be offering 30 degree programs and 28 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 canceled due to low enrollment. The college also offers five registered apprenticeships, one pre-apprenticeship in carpentry, and one non-credit training certificate in truck driving. Three healthcare degree/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.

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 nine (77.8%) in the achieved or minimally achieved range in 2023-2024.

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 an 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, Executive Director of Advancement and TBCC Foundation, Executive Director of Facilities and Safety, Executive Director of IT, 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 weekly 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. TBCC has invested in shared space at each high school and is always working to find ways to strengthen our commitments to area high school students. To cement the cooperation and coordination to our collective goals, the boards from each of the three school districts meet with the TBCC Board every few years to ensure bridges and options for students.

Accreditation

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

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.

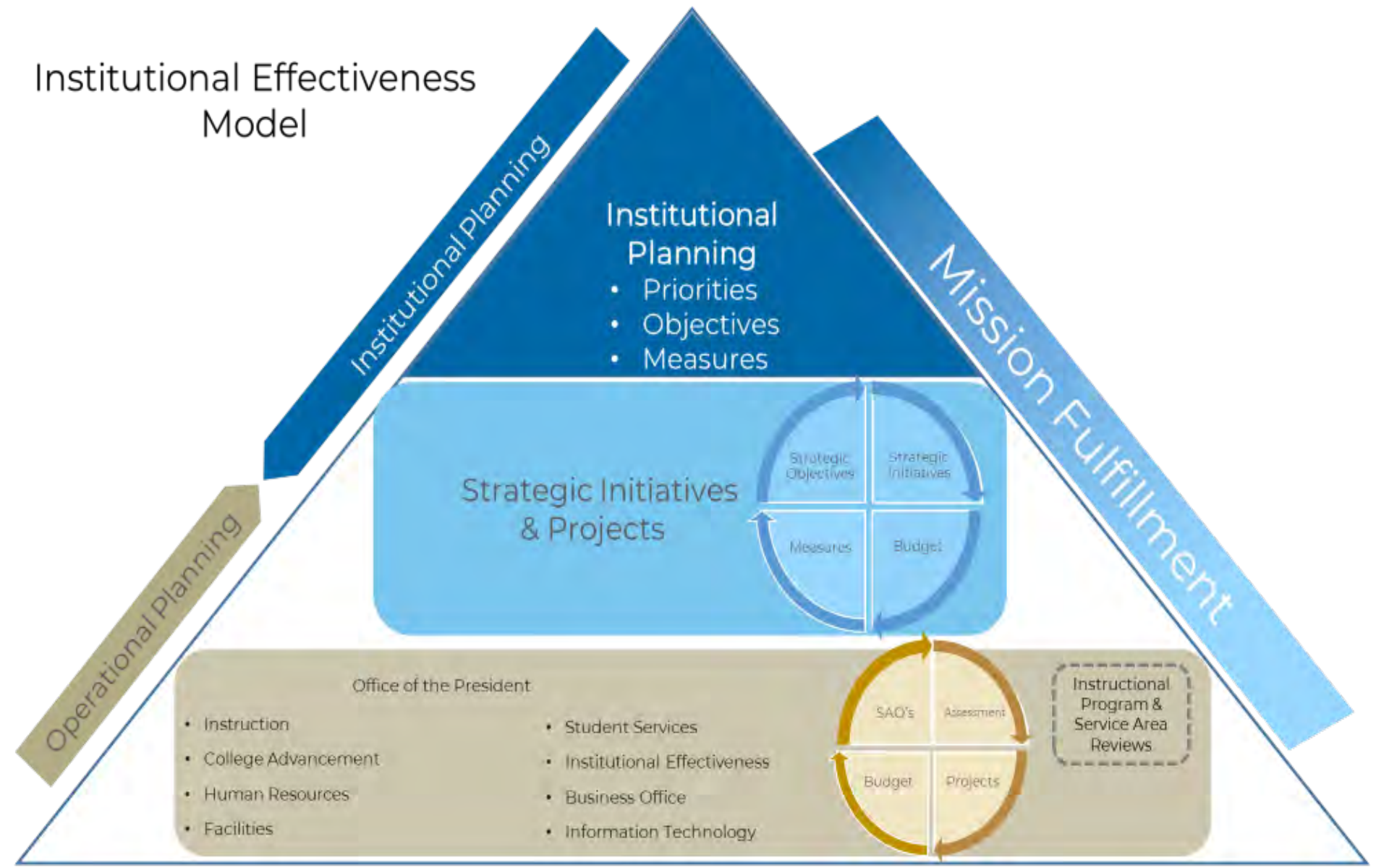
Connect and Convene: Connect and convene the community to come together to address issues that create barriers for students.

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



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



Suzanne Weber, Senator District 16
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



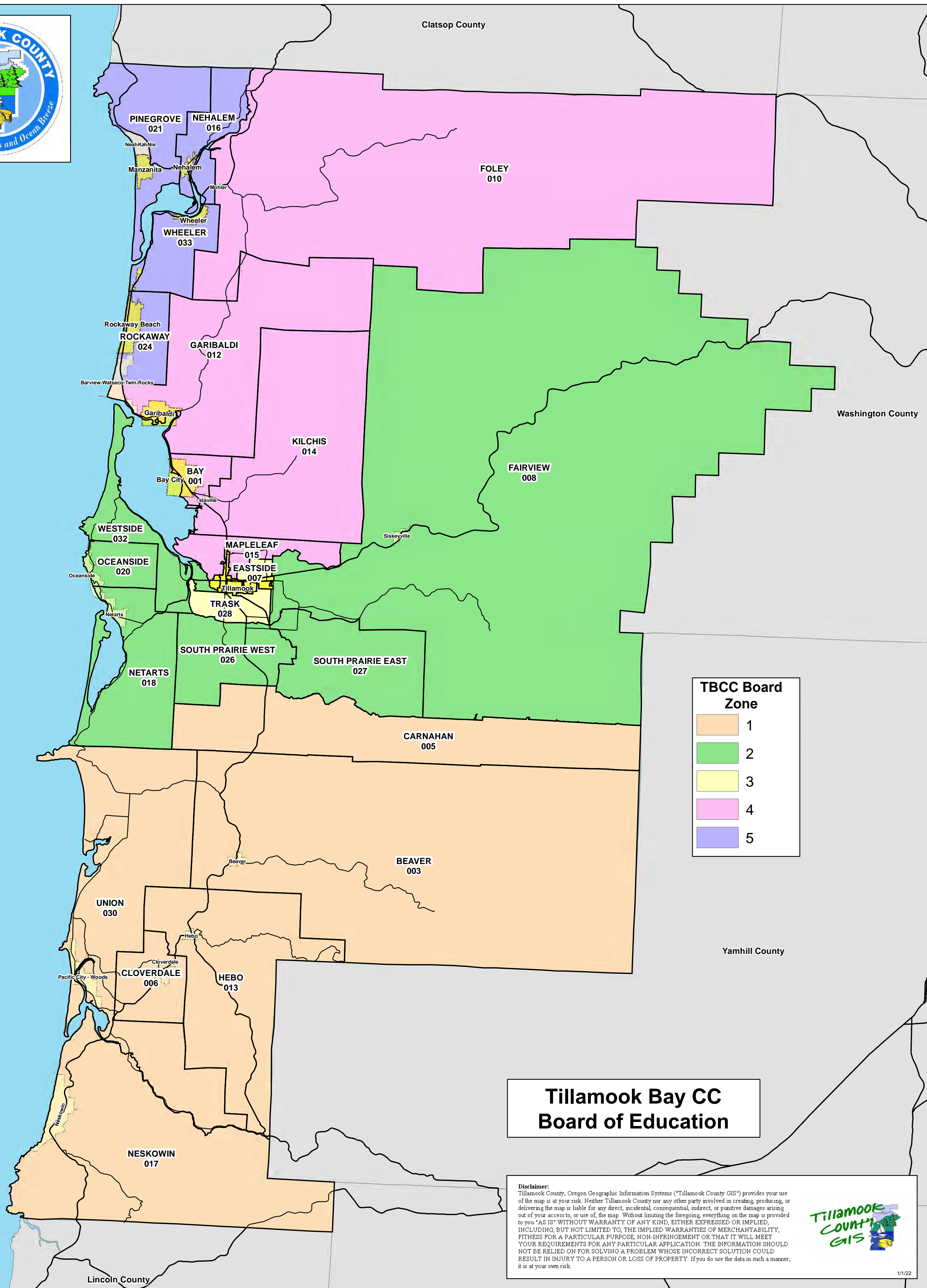
Betsy McMahon, Retired Educator
Term expires June 2027
Zone 5: Nehalem, Pine Grove, Rockaway Beach, Wheeler, and Manzanita



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



Paul Jarrell, Ph.D.
President

Lorie Lund
Exec Asst to
President &
Board of Education

Rhoda Hanson
Vice President
Student Services

Michael Weissenfluh
Interim Vice President
Office of Instruction

Shari Montazeri
Chief Finance Officer
Business Office

Britta Lawrence
Exec Director
Advancement &
Foundation

Jason Lawrence
Exec Director
Facilities & Safety

Sheryl Neu
Exec Director
Information
Technology

Erin McCarley
Director
Institutional
Effectiveness

Kylie Poklikuha
Senior Manager
Human Resources

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. Under the guidance of the President, the Office of the President 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, led by the HR Senior Manager, provides comprehensive employment services that foster a culture of professionalism, accountability, and employee success. With a culture-driven, solutions-oriented mindset, we view challenges as opportunities for growth. Core responsibilities include recruitment, retention, and separations, as well as advancing equal employment opportunities and supporting workforce diversity. The department also manages new employee orientation, maintains personnel records, and oversees performance reviews and training initiatives to promote continuous development.

Office of Instruction

The Office of Instruction provides oversight for all credit and non-credit courses 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 College Advancement Department at Tillamook Bay Community College leads fundraising, alumni engagement, community outreach, legislative advocacy, and external relations. Through strategic initiatives in these areas, the department strengthens TBCC's financial foundation while fostering a culture of philanthropy. By collaborating with internal and external stakeholders, it supports student scholarships and academic programs, ensuring the college continues to meet the educational and economic needs of Tillamook County. Its core mission is to secure financial resources, cultivate meaningful relationships with alumni and donors, and elevate TBCC's reputation and presence 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

The Facilities and Safety Department at Tillamook Bay Community College is committed to maintaining high facility standards and ensuring a safe, supportive environment for all. Under the leadership of the Executive Director of Facilities and Safety, the department takes a proactive approach to building and system maintenance, promptly addressing issues to minimize risks and prioritize student safety. We focus on efficient operations, responsive service, and strict adherence to safety protocols to meet the evolving needs of the TBCC community. Our ultimate goal is to foster a secure and well-maintained campus that supports academic success and student well-being.

Business Office

The Business Office provides fiscal and resource management at the college. Under the guidance of the Chief Financial Officer, 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.

Small Business Development Center

The Tillamook Bay Small Business Development Center (SBDC) 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, Executive Director of Facilities and Safety
4301 Third Street, Tillamook, Oregon, Room 122
Phone (503) 842-8222, ext. 1520

Title II or Title VI:
Kylie Pokliuha, Human Resources Senior Manager
4301 Third Street, Tillamook, Oregon, Room 114
Phone (503) 842-8222, ext. 1021

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

Title IX Coordinator:
Britta Lawrence, Executive Director of Advancement and Foundation
4301 Third Street, Tillamook, Oregon, Room 112
Phone (503)842-8222, ext. 1026

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.

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 Health Science
- 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)
- Human Resources Assistant (less than one year)
- Office Supervision (one year)
- Workforce Readiness (less than one year)

Criminal Justice and Public Safety Certificates

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

Healthcare Certificates

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

Healthcare Partnership Programs

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

Occupational Skills Certificate: Credits vary

Manufacturing and Industrial Technology Certificates

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

Apprenticeship (credits vary)

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

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

Nature & Outdoors

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

Science & Math

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

Business

- Associate of Science Oregon Transfer in Business
- Associate of Science- Transfer: Business
- Business Administration (online)
- Accounting Clerk & Entry-Level Accounting Clerk (less than one year)
- Human Resources Assistant (less than one year)
- Workforce Readiness (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

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 mission and 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 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 lab supplies, etc.. 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.

Universal Fees (Non-Instructional)

Universal (non-instructional) fees are generated by assessing students for non-instructional expenses such as student services and technology. The Universal Fee amount is 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, advising, engagement, registration, record-keeping 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, 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 and Universal Fee 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 2025 – 2026**

October 2024

- Present FY 2025/2026 Budget Development Timeline to the Board of Education

November 2024

- New position requests solicited from TBCC managers

December 2024

- Leadership Team reviews and prioritizes new position requests
- FY 2023/2024 Audit complete

January 2025

- FY 2025/2026 Campus-wide Budget Forum #1
- FY 2025/2026 Budget assumptions determined by Leadership Team
- College Council discussion of new position requests and FY 2025/2026 budget assumptions

February 2025

- FY 2023/2024 Audit presented to the Board of Education
- FY 2023/2024 Audit uploaded
- Budget Committee members confirmed by the Board of Education
- FY 2025/2026 Budget Assumptions and Guidelines presented to the Board of Education

March 2025

- Board of Education sets FY 2025/2026 Tuition and Fees
- FY 2025/2026 Campus-wide Budget Forum #2

April 2025

- Deadline for Business Office completion of FY 2025/2026 Proposed Budget
- Publish Public Notice of Budget Committee meeting
- First Budget Committee meeting to review FY 2025/2026 Proposed Budget
 - o Budget Committee “Approves” FY 2025/2026 Proposed Budget

May 2025

- Second Budget Committee meeting (if necessary)
- Preparation of “Approved” FY 2025/2026 Budget

June 2025

- Budget Hearing – receive public testimony on Approved Budget
 - o Notice of Budget Hearing with Budget Summary
- Board enacts resolution to
 - o formally adopt FY 2025/2026 budget
 - o make appropriations
 - o levy and categorize taxes

June 15 – June 30

- Special Board meeting (if necessary)

July 15, 2025 (deadline)

- Notice of levy and resolutions to County Assessor’s Office
- Filing of Board Adopted FY 2025/2026 Budget with County Clerk

Budget Development Guidelines

The following Budget Assumptions and Guidelines were presented to the TBCC Board of Education on February 3, 2025. 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. Recruit and retain full-time faculty at levels necessary to deliver quality instruction and support college-wide work. 2. Re-invest in the implementation of Guided Pathways framework by joining Rural Guided Pathways Project 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 relevant TBCC programs, courses, and services. 5. Support engagement with Tillamook Education Consortium to enhance connections and strengthen K-14 programs of study. 6. Increase use of OER materials and support programs. 7. Provide early career exploration opportunities for students. 8. Provide increased guidance and resources to support students throughout the student lifecycle. 9. Offer tailored support services to address unique challenges of underrepresented and underserved student populations. 10. Organize events and activities that celebrate various cultural traditions and histories, fostering an environment of appreciation and understanding among the student body and TBCC employees. 11. Provide enhanced marketing and recruitment support for targeted outreach to underserved 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 as 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 funds necessary for 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. Enhance support for cybersecurity services. 2. Maintain adequate staffing and contracted services to support TBCC's IT needs. 3. 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. 4. Adequately fund Jenzabar training and consulting services. 5. Procurement of educational and administrative software licenses. 6. 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. Support development of an inclusive campus culture and workplace environment through training and professional development for belonging and engagement.
<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 FY25-26. 2. Consider Cost-of-Living Adjustment (COLA) of 3%. 3. Increase monthly Health Insurance contribution 4. Continue 6% PERS Employee Contribution pickup. 5. Procure consulting services for classification study.
<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.</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 \$110 to \$114 per credit. 3. Increase Credit Universal Fee from \$26 to \$28 per credit.



TILLAMOOK BAY
COMMUNITY COLLEGE

Budget Message
Fiscal Year 2025-2026

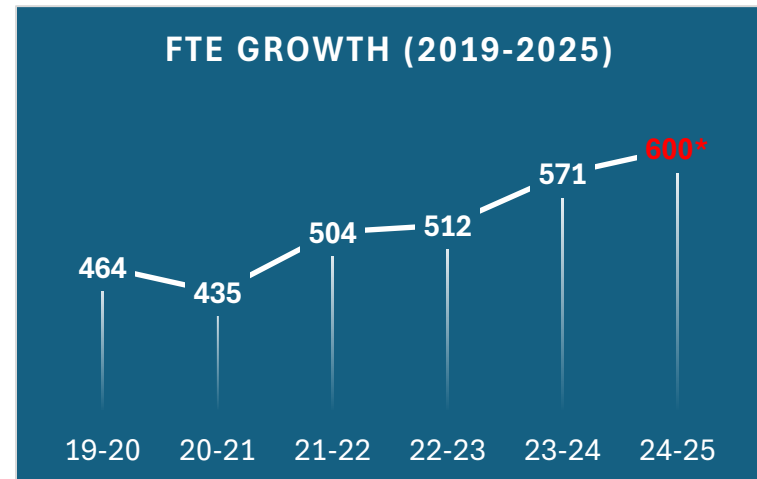
Budget Message Fiscal Year 2025-2026

In compliance with Oregon's Local Budget Law (ORS 294.305 to 294.565) and the requirements set forth for community college districts under ORS Chapter 341, I am delighted to present the 2025–2026 Budget for Tillamook Bay Community College (TBCC). Grounded in our mission to serve our diverse community equitably through educational excellence, community collaboration, and opportunities for lifelong learning, and guided by our vision to be the educational center of our community, responsive, innovative, empowering, and invested in the progress of all, this budget embodies our heartfelt commitment to providing welcoming, affordable, and impactful education in Tillamook County and beyond. We have shaped this budget with a spirit of collaboration and care for our students, ensuring that every resource is aligned to expand workforce development, strengthen student support services, and uphold our promise of excellence.

There's a real sense of excitement at Tillamook Bay Community College as construction projects start to take shape and bring new life to campus. Our Health Education Building, funded by the community through a voter-approved bond, broke ground in June 2024 and is on track to open its doors in October 2025. This building isn't just about the classroom, it's about creating a true sense of place, a space where students, faculty, and community members can come together. Just as important is the ongoing remodel of our Center for Industrial Technologies, which will provide cutting-edge training opportunities in welding, manufacturing, and other high-demand trades. These projects are more than construction; they're about building a future. We're not just adding buildings—we're creating a real campus for our community, one that reflects the energy, potential, and partnerships that make TBCC such a special place to learn and grow.

Enrollments at TBCC continue to grow and we 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 just starting to recover pre-pandemic enrollment, TBCC recovered very quickly and has managed to grow continually 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 35% in enrollment since the pandemic low in 2020-2021. Much of the growth we have seen is due to strategic investment in a new Nursing program, and revision of many of our Career and Technical Education programs. While we anticipate that our growth will tend to level off as we review our current portfolio of offerings and work to realign our programs to support student entry into sustainable, living-wage careers.



This year, TBCC was honored to be selected for two prestigious national initiatives: the Rural Guided Pathways Project and Presidents for Latino Student Success through Excelencia in Education. These recognitions reflect the important work we're doing to support all students, especially our underserved students in our more rural communities, by strengthening academic and career pathways that lead to living-wage jobs. Both initiatives align closely with our ongoing efforts to build programs that meet the needs of our region, and they affirm the direction set by our 2022–2029 Strategic Plan. Whether it's through intentional advising, responsive program development, or a strong culture of student belonging, we remain committed to helping every student find success—and these national partnerships are helping us take that commitment even further. 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

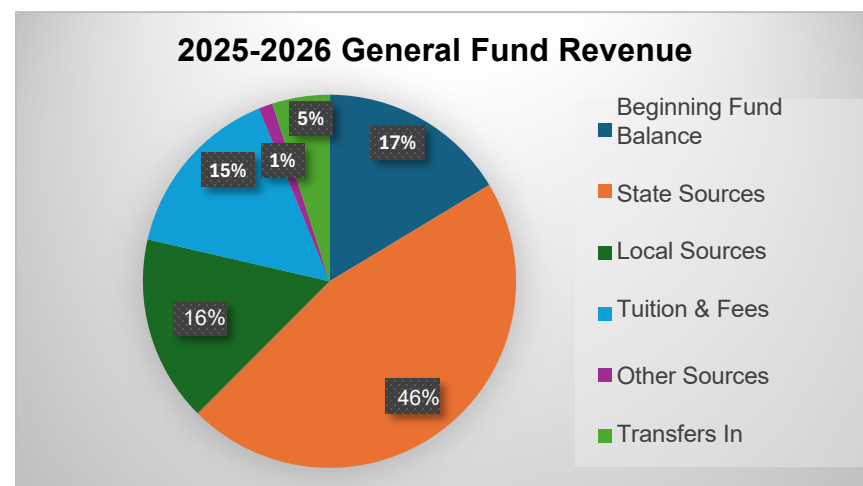
General Fund Revenue

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 2025-2026, we are proposing a balanced General Fund Budget of just a little over \$10 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 recently revised taking effect in the 2024-25 fiscal year. The new funding formula allocates a small percentage of the CCSF to performance-based funding.

The 2025-2027 biennium Community College Support Fund (CCSF) budget development process continues to unfold at the state level. State Sources Governor Kotek's Recommended Budget includes \$850 million for the CCSF, which serves as the primary source of state funding for Oregon's 17 community colleges.

In recognition of growing needs, particularly in workforce development, student support, and rural access, the Oregon Community College Association (OCCA) has advocated for a \$920 million allocation to ensure colleges can maintain 46% and expand critical services. In addition to the CCSF, the Legislature may designate targeted investments for community colleges, including funding for Career Pathways, STEM/CTE programming, wraparound student supports, and capital construction. Final appropriations will be determined later during the 2025 legislative session. Depending on where the CCSF finally lands, this will result in an annual operating fund revenue for TBCC between \$4.65 and \$5 million.



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 over the next few years due to increasing personnel costs and the addition of new buildings. Additionally, Timber Tax revenue is projected to decrease due to 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.

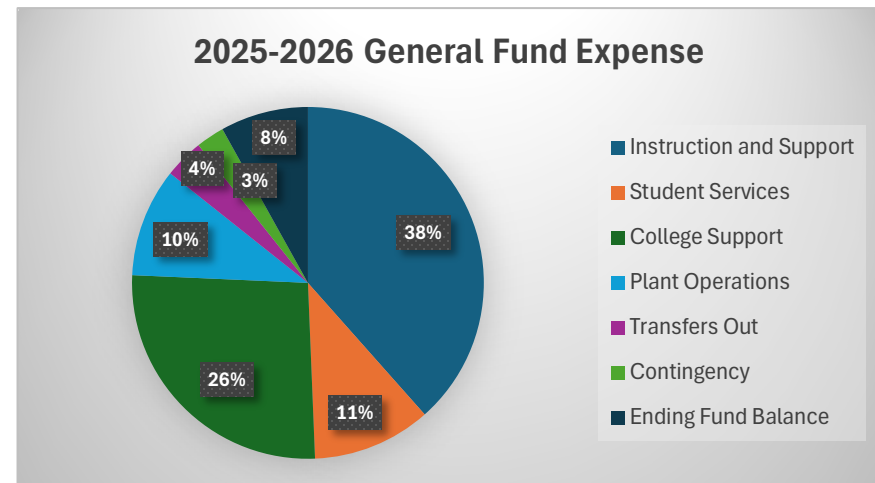
Earlier this year, the TBCC Board approved a \$4 per credit tuition increase and a \$2 per credit Universal Fee increase, bringing per credit tuition and fees to \$142 for 2025-2026. TBCC will continue to be one of the least expensive colleges in Oregon. The Board has been very consistent over the past 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 over 80% of the general fund budget.

For the upcoming year, we propose a 3% 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 an approximately 3% increase in the employer contribution to employee health insurance and maintaining the starting fund balance at \$1.65 million. 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.

Our academic programming continues to thrive with the start of the Associate of Applied Science (AAS) in Nursing. Our first cohort of nursing students will graduate this year marking 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 Nurse Assisting, 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 multiple apprenticeship programs. In collaboration with Nestucca Valley School District, we launched the first 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.

TBCC is actively engaged in strengthening its dual enrollment programs through a focused and collaborative effort with our area high schools. We are currently conducting a comprehensive self-assessment to evaluate the efficacy of our offerings and identify opportunities for improvement. As part of this work, we are realigning dual credit courses to better reflect TBCC's academic and career-technical pathways, with the goal that students earn college credit that directly supports progress toward a degree or certificate. This ongoing work is aimed at improving the value of the dual enrollment experience and creating clearer, more meaningful pathways for students to transition into TBCC programs or other programs after high school.

As an open-access institution, TBCC is committed to ensuring that every student not only has access to education, but also feels seen, supported, and valued. Our commitment to diversity, equity, and inclusion continues to grow, with our DEI Committee actively fostering greater awareness and appreciation for equity work across our campus and throughout the community. In today's increasingly complex and divided world, this work is more essential than ever.

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,

A handwritten signature in black ink, appearing to read "Paul Jarrell", written in a cursive style.

Paul Jarrell, Ph.D.
President/CEO



TILLAMOOK BAY
COMMUNITY COLLEGE

Budget Schedules

25-26 Schedule of Interfund Transfers

	Revenues	Expenditures	Remarks
GENERAL FUND			
To Debt Service		220,000	Debt Service on PERS Pension Bonds
To Agency Fund		5,000	ASTBCC Officer employment costs (Scholarships), some supplies and memberships to PTK
To Financial Aid Fund		140,000	Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
From Special Fund	30,856		PERS Debt Service on eligible wages
From Special Fund	450,000		Timber tax to support operational expenses
From Special Fund	23,000		Administrative overhead on grants and contracts
From Capital Project Fund	32,831		PERS Debt Service on eligible wages
From Enterprise Fund	8,579		PERS Debt Service on eligible wages
From Financial Aid Fund	3,122		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	548,388	365,000	
SPECIAL FUND			
To General Fund		503,856	PERS Debt Service on eligible wages, Administrative overhead on grants and contracts and Timber tax to support operational expenses
To Capital Project Fund		800,000	For CIT building renovations
To Capital Project Fund		1,000,000	Main TBCC Building repairs
TOTAL	-	2,303,856	
FINANCIAL AID FUND			
To General Fund		3,122	Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
From General Fund	140,000		Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
TOTAL	140,000	3,122	

ENTERPRISE FUND

To General Fund 8,579 PERS Debt Service on eligible wages

TOTAL	-	8,579
-------	---	-------

DEBT SERVICE FUND

From General Fund 220,000 PERS Debt Service on eligible wages

TOTAL	220,000	-
-------	---------	---

CAPITAL PROJECT FUND

To General Fund 32,831 PERS debt service on eligible wages

From Special Fund 1,800,000 For CIT building renovations and Main TBCC Building repairs

TOTAL	1,800,000	32,831
-------	-----------	--------

AGENCY FUND

From General Fund 5,000 ASTBCC Officer employment costs (Scholarships), some supplies and memberships to PTK

TOTAL	5,000	-
-------	-------	---

TOTAL TRANSFER - ALL FUNDS	2,713,388	2,713,388
-----------------------------------	------------------	------------------

-

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ALL FUNDS SUMMARY						
GENERAL FUND	6,240,208	7,964,991	9,224,270	10,082,032	10,082,032	10,082,032
SPECIAL FUND	2,365,607	2,748,430	10,076,933	9,545,590	9,545,590	9,545,590
ENTERPRISE FUND	191,004	244,630	310,064	307,955	307,955	307,955
DEBT SERVICE FUND	1,007,003	1,411,545	1,370,161	1,631,779	1,631,779	1,631,779
CAPITAL PROJECTS FUND	15,576,160	1,845,042	23,397,397	19,075,072	19,075,072	19,075,072
AGENCY FUND	5,219	910	10,960	12,050	12,050	12,050
FINANCIAL AID FUND	913,599	1,546,311	1,972,698	2,323,542	2,323,542	2,323,542
ALL FUNDS TOTALS	26,298,800	15,761,859	46,362,483	42,978,020	42,978,020	42,978,020

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	8,626,049	23,830,658	9,316,132	16,563,553	16,563,553	16,563,553
FEDERAL SOURCES	1,212,337	1,821,736	2,242,017	1,894,182	1,894,182	1,894,182
STATE SOURCES	4,546,514	5,724,095	12,738,321	7,933,411	7,933,411	7,933,411
LOCAL SOURCES	3,099,277	3,648,327	3,926,266	3,581,305	3,581,305	3,581,305
TUITION AND FEES	1,193,417	1,457,561	1,366,329	1,763,500	1,763,500	1,763,500
OTHER SOURCES	598,487	1,553,707	886,250	557,537	557,537	557,537
OTHER FINANCING SOURCES	15,648,768	1,556,433	15,887,168	10,684,532	10,684,532	10,684,532
TOTAL RESOURCES	34,924,849	39,592,517	46,362,483	42,978,020	42,978,020	42,978,020
<i>REQUIREMENTS</i>						
INSTRUCTION	2,760,227	2,596,177	3,458,911	3,702,727	3,702,727	3,702,727
INSTRUCTIONAL SUPPORT	1,618,840	1,572,816	1,656,970	1,738,939	1,738,939	1,738,939
STUDENT SERVICES	972,250	1,201,520	1,384,318	1,489,062	1,489,062	1,489,062
COLLEGE SUPPORT	2,737,676	3,039,745	2,937,446	2,808,566	2,808,566	2,808,566
PLANT OPERATION AND MAINTENANCE	476,330	563,869	993,634	1,143,153	1,143,153	1,143,153
PLANT ADDITIONS	410,203	1,804,157	23,091,593	10,878,241	10,878,241	10,878,241
FINANCIAL AID	973,881	1,645,403	1,968,593	2,337,560	2,337,560	2,337,560
DEBT SERVICE	956,045	1,325,348	1,368,561	1,422,371	1,422,371	1,422,371
OTHER FINANCING USES	188,110	1,559,860	976,018	10,706,504	10,706,504	10,706,504
CONTINGENCY	-	-	1,005,039	743,240	743,240	743,240
SUBTOTALS	11,093,562	15,308,895	38,841,083	36,970,363	36,970,363	36,970,363
RESERVES	-	-	6,285,421	4,754,095	4,754,095	4,754,095
UNAPPROPRIATED ENDING FUND BALANCE	23,831,286	24,283,622	1,235,979	1,253,562	1,253,562	1,253,562
TOTAL REQUIREMENTS	34,924,849	39,592,517	46,362,483	42,978,020	42,978,020	42,978,020



TILLAMOOK BAY
COMMUNITY COLLEGE

General Fund

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GENERAL FUND							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,755,192	1,223,286	1,200,000	1,650,000	1,650,000	1,650,000
<u>STATE SOURCES</u>							
1000-040-4200-00	Community College Support Fund	3,462,204	4,249,979	4,248,541	4,650,000	4,650,000	4,650,000
1000-040-4210-00	State Timber Tax			3,000			
1000-040-4220-00	Grants-State	1,445					
<u>LOCAL SOURCES</u>							
1000-050-4300-00	Current Year Property Taxes	1,499,681	1,562,097	1,631,372	1,600,000	1,600,000	1,600,000
1000-050-4310-00	Prior Years Property Taxes	28,484	22,296	47,833	25,000	25,000	25,000
1000-050-4331-00	Contracts - Local	28,712		40,640			
<u>TUITION AND FEES</u>							
1000-100-4400-00	Tuition	789,563	927,467	967,000	1,100,000	1,100,000	1,100,000
1000-100-4401-00	Continuing and Community Ed Tuition	9,450	5,029	9,000	15,000	15,000	15,000
1000-100-4410-00	Fees	149,512	195,078	150,000	300,000	300,000	300,000
1000-100-4411-00	Fees-Other Course Fees	38,175	87,247		120,000	120,000	120,000
<u>OTHER SOURCES</u>							
1000-150-4700-00	Interest Income	170,223	343,773	360,000	120,000	120,000	120,000
1000-150-4710-00	Rental Income	31,355	6,482	18,000	2,500	2,500	2,500
1000-150-4720-00	Miscellaneous Income	10,487	8,164	30,000	-	-	-
<u>OTHER FINANCING SOURCES</u>							
1000-190-4920-00	Transfer In From Special Fund	1,591	491,715	446,438	450,000	450,000	450,000
1000-190-4930-00	Transfer In From Enterprise Fund	-	490	18,544	8,579	8,579	8,579
1000-190-4950-00	Transfer In From Capital Project Fund	-	226	3,734	32,831	32,831	32,831
1000-190-4980-00	Transfer In From Financial Aid Fund	100	2,538	2,500	3,122	3,122	3,122
1000-190-4991-00	Administrative Overhead Transfer	2,247	2,838	38,448	5,000	5,000	5,000
TOTAL RESOURCES		7,995,384	9,188,277	9,224,270	10,082,032	10,082,032	10,082,032

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GENERAL FUND SUMMARY							
	TOTAL RESOURCES	7,995,384	9,188,277	9,224,270	10,082,032	10,082,032	10,082,032
<i>REQUIREMENTS</i>							
INSTRUCTION		2,392,084	2,135,503	2,481,180	2,839,643	2,839,643	2,839,643
INSTRUCTIONAL SUPPORT		680,028	719,162	957,227	1,051,115	1,051,115	1,051,115
STUDENT SERVICES		599,967	774,692	892,427	1,099,928	1,099,928	1,099,928
COLLEGE SUPPORT		2,461,347	2,795,171	2,636,905	2,655,961	2,655,961	2,655,961
PLANT OPERATION AND MAINTENANCE		441,561	550,058	843,874	1,007,444	1,007,444	1,007,444
TRANSFERS OUT		194,198	378,337	329,991	365,000	365,000	365,000
CONTINGENCY		-	-	383,939	262,941	262,941	262,941
	SUBTOTALS	6,769,184	7,352,923	8,525,543	9,282,032	9,282,032	9,282,032
RESERVES							
UNAPPROPRIATED ENDING FUND BALANCE		1,226,200	1,835,355	698,727	800,000	800,001	800,002
	TOTAL REQUIREMENTS	7,995,384	9,188,277	9,224,270	10,082,032	10,082,033	10,082,034

-

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GENERAL FUND: INSTRUCTION SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
GENERAL INSTRUCTION	-	-	-	109,425	109,425	109,425
SMALL BUSINESS DEVELOPMENT	20,970	29,419	35,800	35,506	35,506	35,506
SKILLS DEVELOPMENT	246,730	85,511	198,416	152,939	152,939	152,939
CONTINUING EDUCATION	105,600	55,878	64,971	65,110	65,110	65,110
LDC - BUSINESS ADMINISTRATION	198,105	231,376	242,454	254,660	254,660	254,660
LDC - GENERAL EDUCATION	1,173,052	1,109,513	1,188,869	1,136,217	1,136,217	1,136,217
LDC - AG/NATURAL RESOURCES/FORESTRY	91,716	34,504	15,600	28,500	28,500	28,500
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY	31,802	14,053	44,450	14,500	14,500	14,500
CTE - HEALTHCARE	99,197	124,969	196,785	266,726	266,726	266,726
CTE - NURSING	-	27,593	198,648	322,929	322,929	322,929
CTE - MANUFACTURING AND INDUSTRIAL TECH	131,945	124,327	86,350	88,000	88,000	88,000
INSTRUCTIONAL TECHNOLOGY	292,967	298,360	208,837	365,131	365,131	365,131
INSTRUCTION TOTALS	2,392,084	2,135,503	2,481,180	2,839,643	2,839,643	2,839,643

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-200 General Instruction							
MATERIALS AND SERVICES							
1000-200-6010-00	Supplies				1,000	1,000	1,000
1000-200-6012-00	Textbooks				100,000	100,000	100,000
1000-200-6020-00	Travel and Meetings				2,325	2,325	2,325
1000-200-6050-00	Postage and Shipping				100	100	100
1000-200-6170-00	Contracted Services				6,000	6,000	6,000
SKILLS DEVELOPMENT TOTALS		-	-	-	109,425	109,425	109,425

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-210 Small Business Development							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	14,322	20,753	22,757	23,950	23,950	23,950
1000-210-5090-00	Budgeted Benefits	6,648	8,666	13,043	11,556	11,556	11,556
SMALL BUSINESS DEVELOPMENT TOTALS		20,970	29,419	35,800	35,506	35,506	35,506

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-220 Skills Development							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	36,178	-	-			
1000-220-5050-00	Instructional Salaries - Regular	99,746	10,075	73,484	77,322	77,322	77,322
1000-220-5060-00	Instructional Salaries - Adjunct	32,207	17,440	25,000			
1000-220-5070-00	Hourly Wages	26,158	38,296	35,000	30,000	30,000	30,000
1000-220-5090-00	Budgeted Benefits	47,817	17,938	60,632	45,617	45,617	45,617
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	291	43	500			
1000-220-6012-00	Textbooks	2,474	1,719	2,500			
1000-220-6020-00	Travel and Meetings	407	-	700			
1000-220-6050-00	Postage and Shipping	-	-	100			
1000-220-6060-00	Membership Dues	-	-	500			
1000-220-6321-00	Testing - GED	1,452	-	-			
SKILLS DEVELOPMENT TOTALS		246,730	85,511	198,416	152,939	152,939	152,939

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-230 Continuing Education							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	51,553	19,707	22,994	24,171	24,171	24,171
1000-230-5030-00	Support Staff Salaries	-	-	-			
1000-230-5060-00	Instructional Salaries - Adjunct	3,894	3,572	4,000	4,000	4,000	4,000
1000-230-5070-00	Hourly Wages	-	-	-			
1000-230-5090-00	Budgeted Benefits	26,964	11,233	13,677	12,939	12,939	12,939
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	-	9	100			
1000-230-6020-00	Travel and Meetings	-	-	100			
1000-230-6050-00	Postage and Shipping	-	3	100			
1000-230-6301-00	Instructional Contract - Other	22,313	21,354	24,000	24,000	24,000	24,000
1000-230-6302-00	Other Course Expense	876	-	-			
CONTINUING EDUCATION TOTALS		105,600	55,878	64,971	65,110	65,110	65,110

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-240 LDC - Business Administration							
PERSONNEL SERVICES							
1000-240-5050-00	Instructional Salaries - Regular	99,918	109,036	114,150	116,957	116,957	116,957
1000-240-5060-00	Instructional Salaries - Adjunct	43,444	51,286	54,000	59,000	59,000	59,000
1000-240-5070-00	Hourly Wages	-	-	-			
1000-240-5090-00	Budgeted Benefits	56,058	70,039	73,229	78,703	78,703	78,703
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	(2,886)	31	200			
1000-240-6012-00	Textbooks	1,143	367	500			
1000-240-6020-00	Travel and Meetings	244	617	375			
1000-240-6060-00	Membership Dues	184	-	-			
LDC - BUSINESS ADMINISTRATION TOTALS		198,105	231,376	242,454	254,660	254,660	254,660

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-250 LDC - General Education							
PERSONNEL SERVICES							
1000-250-5010-00	Administrative Salaries	39,193	-	-			
1000-250-5050-00	Instructional Salaries - Regular	509,161	508,731	502,343	529,117	529,117	529,117
1000-250-5060-00	Instructional Salaries - Adjunct	258,021	247,621	269,000	250,000	250,000	250,000
1000-250-5070-00	Hourly Wages	840	5,120	12,000			
1000-250-5090-00	Budgeted Benefits	354,274	333,535	376,526	348,600	348,600	348,600
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	1,481	2,844	500			
1000-250-6012-00	Textbooks	1,123	523	2,200			
1000-250-6020-00	Travel and Meetings	484	1,366	2,200			
1000-250-6021-00	Professional Development	-	220	-			
1000-250-6050-00	Postage and Shipping	-	196	100			
1000-250-6060-00	Membership Dues	520	-	300			
1000-250-6070-00	Publications	-	-	200			
1000-250-6080-00	Advertising	253	-	-			
1000-250-6170-00	Other Contracted Services	-	-	500			
1000-250-6212-00	Equipment Maintenance Contract	-	-	5,000			
1000-250-6240-00	Non-capital Equipment - Equipment	790	771	5,000			
1000-250-6260-00	College Functions	-	-	500			
1000-250-6302-00	Other Course Expense	6,461	8,586	12,500	8,500	8,500	8,500
1000-250-6360-00	Miscellaneous	451	-				
LDC - GENERAL EDUCATION TOTALS		1,173,052	1,109,513	1,188,869	1,136,217	1,136,217	1,136,217

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-260 LDC - Agriculture/Natural Resources/Forestry							
PERSONNEL SERVICES							
1000-260-5060-00	Instructional Salaries - Adjunct	8,212	7,415	10,000	20,000	20,000	20,000
1000-260-5070-00	Hourly Wages	-	-	-			
1000-260-5090-00	Budgeted Benefits	2,360	1,965	3,000	8,000	8,000	8,000
MATERIALS AND SERVICES							
1000-260-6010-00	Supplies	74	-	600			
1000-260-6012-00	Textbooks	-	-	500			
1000-260-6020-00	Travel and Meeting	1,224	-	500			
1000-260-6170-00	Other Contracted Services	79,738	25,124				
1000-260-6302-00	Other Course Expense	108	-	1,000	500	500	500
LDC - AGRICULTURE/NAT RES/FORESTRY TOTALS		91,716	34,504	15,600	28,500	28,500	28,500

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-270 CTE - Criminal Justice/Public Safety							
PERSONNEL SERVICES							
1000-270-5060-00	Instructional Salaries - Adjunct	8,897	8,609	28000	11,000	11,000	11,000
1000-270-5070-00	Hourly Wages	8,048	4,025	8500	-	-	-
1000-270-5090-00	Budgeted Benefits	14,631	1,240	7000	3,500	3,500	3,500
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	-	179	100			
1000-270-6012-00	Textbooks	226	-	600			
1000-270-6020-00	Travel and Meeting			250			
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY TOTALS		31,802	14,053	44,450	14,500	14,500	14,500

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-271 - Healthcare							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	27,159	35,300	101,061	111,784	111,784	111,784
1000-271-5060-00	Instructional Salaries - Adjunct	33,094	28,250	15,000	70,000	70,000	70,000
1000-271-5070-00	Hourly Wages	8,664	6,370	-	-	-	-
1000-271-5090-00	Budgeted Benefits	14,825	23,540	65,714	54,942	54,942	54,942
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	577	180	500			
1000-271-6012-00	Textbooks	267	-	1,000			
1000-271-6020-00	Travel and Meeting	2,474	2,804	1,500			
1000-271-6050-00	Postage and Shipping	31	715	10			
1000-271-6170-00	Other Contracted Services	1,000	16,200	-			
1000-271-6240-00	Non-capital Equipment - Equipment	476	-	1,500	13,000	13,000	13,000
1000-271-6302-00	Other Course Expense	10,322	11,540	10,000	17,000	17,000	17,000
1000-271-6320-00	Testing	185	-	-			
1000-271-6360-00	Miscellaneous	123	70	500			
CTE - HEALTHCARE TOTALS		99,197	124,969	196,785	266,726	266,726	266,726

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-272 CTE - Nursing							
PERSONNEL SERVICES							
1000-272-5010-00	Administrative Salaries	-	-	44,308	46,688	46,688	46,688
1000-272-5050-00	Instructional Salaries - Regular	-	-	50,744	92,177	92,177	92,177
1000-272-5060-00	Instructional Salaries - Adjunct	-	3,498	-	50,000	50,000	50,000
1000-272-5090-00	Budgeted Benefits		269	50,273	83,064	83,064	83,064
MATERIALS AND SERVICES							
1000-272-6010-00	Supplies	-	-	500			
1000-272-6012-00	Textbooks	-	23,557	1,000	14,000	14,000	14,000
1000-272-6020-00	Travel and Meeting	-	-	1,500	3,000	3,000	3,000
1000-272-6050-00	Postage and Shipping	-	-	50			
1000-272-6302-00	Other Course Expenses				34,000	34,000	34,000
CTE - HEALTHCARE TOTALS		-	27,593	198,648	322,929	322,929	322,929

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-280 CTE - Manufacturing and Industrial Tech							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	-	-	-			
1000-280-5050-00	Instructional Salaries - Regular	44,018	30,475	-			
1000-280-5060-00	Instructional Salaries - Adjunct	55,987	53,932	60,000	58,000	58,000	58,000
1000-280-5070-00	Hourly Wages	-	774	-			
1000-280-5090-00	Budgeted Benefits	13,603	23,854	22,000	20,000	20,000	20,000
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	13	(276)	-			
1000-280-6012-00	Textbooks	1,336	1,569	500			
1000-280-6020-00	Travel and Meeting	-	129	250			
1000-280-6050-00	Postage and Shipping	-	101	-			
1000-280-6080-00	Advertising	1,103	-	-			
1000-280-6170-00	Other Contracted Services	-	-	500			
1000-280-6230-00	Rent - Classroom	1,155	1,470	1,000			
1000-280-6240-00	Non-capital Equipment - Equipment	4,901	-	-			
1000-280-6241-00	Non-capital Equipment - Software	-	960	1,600			
1000-280-6302-00	Other Course Expense	9,371	11,339	-	10,000	10,000	10,000
1000-280-6360-00	Miscellaneous	458	-	500			
CTE - MANUFACTURING AND INDUSTRIAL TECH TOTALS		131,945	124,327	86,350	88,000	88,000	88,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-290 Instructional Technology							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	43,521	49,617	48,795	80,092	80,092	80,092
1000-290-5030-00	Support Staff Salaries	53,477	68,435	25,540	50,932	50,932	50,932
1000-290-5090-00	Budgeted Benefits	47,602	59,674	40,200	70,856	70,856	70,856
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	219	393	2,000	2,000	2,000	2,000
1000-290-6060-00	Membership Dues	-	-	520	520	520	520
1000-290-6170-00	Other Contracted Services	80,008	51,163	17,929	64,917	64,917	64,917
1000-290-6190-00	Licenses and renewals	26,831	34,916	36,429	43,390	43,390	43,390
1000-290-6200-00	Internet - Technology	11,863	8,949	11,424	11,424	11,424	11,424
1000-290-6240-00	Non-capital Equipment - Equipment	28,446	25,213	25,000	25,000	25,000	25,000
1000-290-6241-00	Non-capital Equipment - Software	1,000	-	1,000	1,000	1,000	1,000
1000-290-7100-00	Capital Outlay - Equipment				15,000	15,000	15,000
INSTRUCTIONAL TECHNOLOGY TOTALS		292,967	298,360	208,837	365,131	365,131	365,131

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	399,449	417,038	622,536	686,170	686,170	686,170
LIBRARY	154,595	165,294	208,770	214,580	214,580	214,580
LEARNING LOUNGE/TESTING CENTER	125,984	136,830	125,921	150,365	150,365	150,365
INSTRUCTIONAL SUPPORT TOTALS	680,028	719,162	957,227	1,051,115	1,051,115	1,051,115

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-310 Instructional Support Management							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	194,623	220,926	280,307	328,469	328,469	328,469
1000-310-5030-00	Support Staff Salaries	38,936	31,386	103,109	101,910	101,910	101,910
1000-310-5070-00	Hourly Wages	6,907	9,921	-			
1000-310-5090-00	Budgeted Benefits	135,474	134,115	205,820	223,941	223,941	223,941
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	434	567	1,000	1,000	1,000	1,000
1000-310-6020-00	Travel and Meetings	2,518	4,435	3,000	3,000	3,000	3,000
1000-310-6021-00	Professional Development	4,410	5,352	15,000	15,000	15,000	15,000
1000-310-6050-00	Postage and Shipping	2	22	50	100	100	100
1000-310-6060-00	Membership Dues	717	450	750	750	750	750
1000-310-6160-00	Accreditation and Assessment	13,925	7,596	12,000	12,000	12,000	12,000
1000-310-6260-00	College Functions	270	737	1,000			
1000-310-6360-00	Miscellaneous	1,233	1,531	500			
INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS		399,449	417,038	622,536	686,170	686,170	686,170

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-320 Library							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	50,894	62,111	73,816	78,313	78,313	78,313
1000-320-5030-00	Support Staff Salaries	26,052	24,117	33,172	33,639	33,639	33,639
1000-320-5070-00	Hourly Wages	6,500	-	-			
1000-320-5090-00	Budgeted Benefits	40,586	51,863	56,517	57,528	57,528	57,528
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	1,404	1,802	1,500	2,000	2,000	2,000
1000-320-6020-00	Travel and Meetings	306	446	600	600	600	600
1000-320-6050-00	Postage and Shipping	102	219	200	300	300	300
1000-320-6060-00	Membership Dues	107	119	200	200	200	200
1000-320-6071-00	Library Materials	18,801	6,471	22,265	22,000	22,000	22,000
1000-320-6170-00	Other Contracted Services	9,027	17,879	20,000	20,000	20,000	20,000
1000-320-6360-00	Miscellaneous	816	267	500			
LIBRARY TOTALS		154,595	165,294	208,770	214,580	214,580	214,580

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-330 Learning Lounge/Testing Center							
PERSONNEL SERVICES							
1000-330-5030-00	Support Staff Salaries	25,345	33,734	37,536	37,086	37,086	37,086
1000-330-5070-00	Hourly Wages	56,573	56,920	45,000	65,000	65,000	65,000
1000-330-5090-00	Budgeted Benefits	37,123	39,287	32,385	37,779	37,779	37,779
MATERIALS AND SERVICES							
1000-330-6010-00	Supplies	2,925	2,692	3,700	4,000	4,000	4,000
1000-330-6020-00	Travel and Meeting	-	-	200			
1000-330-6170-00	Other Contracted Services	2,151	746	2,600	2,500	2,500	2,500
1000-330-6321-00	Testing - GED	1,500	3,000	4,000	4,000	4,000	4,000
1000-330-6360-00	Miscellaneous	367	451	500			
LEARNING LOUNGE/TESTING CTR TOTALS		125,984	136,830	125,921	150,365	150,365	150,365

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
GENERAL FUND: STUDENT SERVICES SUMMARY						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	121,680	214,183	166,335	228,920	228,920	228,920
FINANCIAL AID	193,829	220,307	240,192	221,628	221,628	221,628
ENROLLMENT SERVICES	79,543	92,724	196,779	199,459	199,459	199,459
ENGAGEMENT	-	86,654	3,000	32,925	32,925	32,925
ACADEMIC ADVISING	204,915	160,824	286,121	325,773	325,773	325,773
STUDENT RECRUITMENT	-	-	-	91,223	91,223	91,223
STUDENT SERVICES TOTALS	599,967	774,692	892,427	1,099,928	1,099,928	1,099,928

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-410 Management of Student Services							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	77,214	137,066	104,993	110,911	110,911	110,911
1000-410-5070-00	Hourly Wages	1,200	(1,450)	-	34,539	34,539	34,539
1000-410-5090-00	Budgeted Benefits	38,224	69,017	49,642	72,160	72,160	72,160
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	87	17	500	1,935	1,935	1,935
1000-410-6020-00	Travel and Meetings	-	894	1,000	5,075	5,075	5,075
1000-410-6050-00	Postage and Shipping				1,350	1,350	1,350
1000-410-6060-00	Membership Dues	-	-	200	2,950	2,950	2,950
1000-410-6270-00	Graduation	4,955	8,639	10,000	-		
MANAGEMENT OF STUDENT SERVICES TOTALS		121,680	214,183	166,335	228,920	228,920	228,920

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-420 Financial Aid							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	23,326	28,140	34,998	36,971	36,971	36,971
1000-420-5030-00	Support Staff Salaries	96,604	104,767	110,985	106,587	106,587	106,587
1000-420-5090-00	Budgeted Benefits	71,237	84,827	88,284	75,570	75,570	75,570
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	134	21	400			
1000-420-6020-00	Travel and Meetings	23	144	875			
1000-420-6060-00	Membership Dues	2,505	2,408	1,500			
1000-420-6080-00	Advertising	-	-	150			
1000-420-6170-00	Other Contracted Services	-	-	3,000	2,500	2,500	2,500
FINANCIAL AID TOTALS		193,829	220,307	240,192	221,628	221,628	221,628

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-430 Enrollment Services							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	-	-	63,710	66,954	66,954	66,954
1000-430-5030-00	Support Staff Salaries	45,688	53,398	50,049	54,034	54,034	54,034
1000-430-5090-00	Budgeted Benefits	31,880	37,004	73,520	77,221	77,221	77,221
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	245	198	500			
1000-430-6020-00	Travel and Meetings	-	301	750			
1000-430-6050-00	Postage and Shipping	585	772	1,500			
1000-430-6060-00	Membership Dues	125	-	650			
1000-430-6170-00	Other Contracted Services	1,020	1,051	1,100	1,250	1,250	1,250
1000-430-6311-00	Student Support Services	-	-	5,000			
ENROLLMENT SERVICES TOTALS		79,543	92,724	196,779	199,459	199,459	199,459

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-435 Engagement							
PERSONNEL SERVICES							
1000-435-5030-00	Support Staff Salaries	-	53,818	-	-		
1000-435-5090-00	Budgeted Benefits	-	30,042	-			
MATERIALS AND SERVICES							
1000-435-6010-00	Supplies	-	543	150	7,250	7,250	7,250
1000-435-6020-00	Travel and Meetings	-	37	200			
1000-435-6050-00	Postage and Shipping	-	96				
1000-435-6060-00	Membership Dues	-	-	650			
1000-435-6170-00	Other Contracted Services	-	-	-	4,750	4,750	4,750
1000-435-6230-00	Rent - Classroom				925	925	925
1000-435-6310-00	Student Life	-	2,118	2,000			
1000-435-6311-00	Student Support Services	-	-	-	20,000	20,000	20,000
ENGAGEMENT TOTALS		-	86,654	3,000	32,925	32,925	32,925

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-440 Academic Advising							
PERSONNEL SERVICES							
1000-440-5010-00	Administrative Salaries	-	-	65,604	68,962	68,962	68,962
1000-440-5030-00	Support Staff Salaries	127,901	95,826	78,073	112,117	112,117	112,117
1000-440-5090-00	Budgeted Benefits	74,115	64,216	76,124	84,694	84,694	84,694
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	452	340	750			
1000-440-6020-00	Travel and Meetings	366	312	3,000			
1000-440-6060-00	Membership Dues	409	-	570			
1000-440-6170-00	Other Contracted Services	-	-	60,000	60,000	60,000	60,000
1000-440-6310-00	Student Life	1,487	130	2,000			
ACADEMIC ADVISING TOTALS		204,915	160,824	286,121	325,773	325,773	325,773

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-470 Student Recruitment							
PERSONNEL SERVICES							
1000-470-5010-00	Administrative Salaries				29,480	29,480	29,480
1000-470-5090-00	Budgeted Benefits				15,543	15,543	15,543
MATERIALS AND SERVICES							
1000-470-6010-00	Supplies				700	700	700
1000-470-6050-00	Postage and Shipping				8,000	8,000	8,000
1000-470-6082-00	Advertising				9,500	9,500	9,500
1000-470-6100-00	Student Recruiting Publications				8,000	8,000	8,000
1000-470-6130-00	Schedule Production				20,000	20,000	20,000
STUDENT RECRUITMENTS TOTALS		-	-	-	91,223	91,223	91,223

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
GENERAL FUND: COLLEGE SUPPORT SUMMARY						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	417,903	570,962	545,282	638,368	638,368	638,368
ADMINISTRATION	263,770	215,380	81,710	-	-	-
MARKETING AND PUBLIC RELATIONS	119,751	136,826	176,948	168,334	168,334	168,334
BUSINESS OFFICE	699,390	776,955	755,136	771,382	771,382	771,382
COMPUTER SERVICES	387,841	476,344	525,619	576,286	576,286	576,286
INSTITUTIONAL RESEARCH	114,152	129,289	148,827	121,241	121,241	121,241
COLLEGE DEVELOPMENT	108,583	127,295	100,917	160,829	160,829	160,829
HUMAN RESOURCES	294,806	344,790	183,487	121,521	121,521	121,521
EQUITY AND INCLUSION	5,151	17,330	117,479	98,000	98,000	98,000
GRANT WRITING	50,000	-	1,500	-	-	-
COLLEGE SUPPORT TOTALS	2,461,347	2,795,171	2,636,905	2,655,961	2,655,961	2,655,961

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-510 Presidents Office and Governing Board							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	232,920	324,363	297,487	309,776	309,776	309,776
1000-510-5030-00	Support Staff Salaries	-	-	-			
1000-510-5090-00	Budgeted Benefits	102,830	119,157	124,475	137,692	137,692	137,692
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	623	520	500	1,500	1,500	1,500
1000-510-6020-00	Travel and Meetings	5,792	14,738	8,000	8,000	8,000	8,000
1000-510-6050-00	Postage and Shipping	7	47	20	100	100	100
1000-510-6060-00	Membership Dues	40,100	84,513	66,000	75,000	75,000	75,000
1000-510-6070-00	Publications	293	486	300	300	300	300
1000-510-6170-00	Other Contracted Services	14,863	1,287	15,000	100,000	100,000	100,000
1000-510-6240-00	Non-capital Equipment - Equipment	861	658	1,000			
1000-510-6260-00	College Functions	780	4,012	3,500	-		
1000-510-6280-00	Governing Board	4,713	3,585	6,000	6,000	6,000	6,000
1000-510-6290-00	Elections	509	-	3,000			
1000-510-6360-00	Miscellaneous	13,612	17,596	20,000			
PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS		417,903	570,962	545,282	638,368	638,368	638,368

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-515 Administration							
PERSONNEL SERVICES							
1000-515-5010-00	Administrative Salaries	115,740	75,173	43,026			
1000-515-5030-00	Support Staff Salaries	52,859	57,289	-			
1000-520-5070-00	Hourly Wages	-	2,569	5,000			
1000-515-5090-00	Budgeted Benefits	89,289	79,253	23,519			
MATERIALS AND SERVICES							
1000-515-6010-00	Supplies	1,713	149	150			
1000-515-6020-00	Travel and Meeting	1,511	60	2,500			
1000-515-6050-00	Postage and Shipping	-	1	15			
1000-515-6060-00	Membership Dues	46	-				
1000-515-6120-00	Community Relations	2,612	886	7,500			
ADMINISTRATION TOTALS		263,770	215,380	81,710	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-520 Marketing and Public Relations							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	42,564	51,246	57,843	77,074	77,074	77,074
1000-520-5030-00	Support Staff Salaries	-	-	-			
1000-520-5070-00	Hourly Wages	-	-	-	3,500	3,500	3,500
1000-520-5090-00	Budgeted Benefits	23,213	28,507	30,580	39,035	39,035	39,035
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	46	130	750	2,000	2,000	2,000
1000-520-6020-00	Travel and Meetings	24	-	250	1,000	1,000	1,000
1000-520-6050-00	Postage and Shipping	-	2	500	500	500	500
1000-520-6060-00	Membership Dues	325	-	675	725	725	725
1000-520-6082-00	Advertising	2,738	1,245	4,000	7,500	7,500	7,500
1000-520-6083-00	Newspaper Advertising	5,504	4,308	7,600			
1000-520-6084-00	Digital Advertising	2,579	1,593	1,000			
1000-520-6085-00	Marketing - Promotions	3,819	3,715	15,000	17,000	17,000	17,000
1000-520-6086-00	Marketing - Other	9,003	3,185	5,000			
1000-520-6100-00	Student Recruiting Publications	585	9,920	8,000			
1000-520-6120-00	Community Relations	-	440	-	12,000	12,000	12,000
1000-520-6130-00	Schedule Production	22,565	26,986	32,000			
1000-520-6170-00	Other Contracted Services	2,677	915	6,550	4,000	4,000	4,000
1000-520-6171-00	Web - Other Contracted Services	-	-	1,200			
1000-520-6275-00	County Fair	4,109	4,634	4,000	4,000	4,000	4,000
1000-520-6280-00	Gift Certificate Donations	-	-	2,000			
MARKETING AND PUBLIC RELATIONS TOTALS		119,751	136,826	176,948	168,334	168,334	168,334

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-530 Business Office							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	124,704	131,376	249,257	320,366	320,366	320,366
1000-530-5030-00	Support Staff Salaries	86,726	97,820	150,043	80,760	80,760	80,760
1000-530-5070-00	Hourly Wages	2,128	10,293	-			
1000-530-5090-00	Budgeted Benefits	95,479	123,103	234,586	216,756	216,756	216,756
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	3,728	6,719	10,000	10,000	10,000	10,000
1000-530-6020-00	Travel and Meetings	6,709	752	3,000	4,000	4,000	4,000
1000-530-6021-00	Professional Development				20,000	20,000	20,000
1000-530-6040-00	Banking	55,431	12,488	12,000	12,000	12,000	12,000
1000-530-6050-00	Postage and Shipping	1,262	4,529	10,000	10,000	10,000	10,000
1000-530-6060-00	Membership Dues	-	-	1,500	1,500	1,500	1,500
1000-530-6080-00	Advertising	609	500	500			
1000-530-6150-00	Audit Fees	47,985	47,985	52,000	55,000	55,000	55,000
1000-530-6151-00	Filing Fees	300	-		2,000	2,000	2,000
1000-530-6152-00	Fines and Penalties	53	39,448	2,000	2,000	2,000	2,000
1000-530-6155-00	Legal Fees	-	-	15,000	30,000	30,000	30,000
1000-530-6156-00	Fees, Other	14	4,833				
1000-530-6170-00	Other Contracted Services	212,816	113,549	10,000			
1000-530-6180-00	Insurance	50,638	51,000	5,000			
1000-530-6340-00	Bad Debts	3,258	101,083	-	5,000	5,000	5,000
1000-530-6350-00	Over and Short	1	-	-	2,000	2,000	2,000
1000-530-6360-00	Miscellaneous	7,549	31,477	250			
BUSINESS OFFICE TOTALS		699,390	776,955	755,136	771,382	771,382	771,382

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-540 Computer Services							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	101,554	108,557	113,855	151,594	151,594	151,594
1000-540-5030-00	Support Staff Salaries	-	-	-			
1000-540-5090-00	Budgeted Benefits	45,920	57,363	61,301	80,160	80,160	80,160
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	11,158	2,195	5,000	5,000	5,000	5,000
1000-540-6020-00	Travel and Meetings	150	168	500	500	500	500
1000-540-6050-00	Postage and Shipping	86	66	50	50	50	50
1000-540-6060-00	Membership Dues	-	-	325	325	325	325
1000-540-6170-00	Other Contracted Services	174,619	256,108	276,151	247,375	247,375	247,375
1000-540-6190-00	Licenses and renewals	21,520	17,548	23,541	41,386	41,386	41,386
1000-540-6200-00	Internet - Technology	5,084	7,189	4,896	4,896	4,896	4,896
1000-540-6240-00	Non-capital Equipment - Equipment	17,766	22,859	25,000	30,000	30,000	30,000
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	9,984	4,291	15,000	15,000	15,000	15,000
COMPUTER SERVICES TOTALS		387,841	476,344	525,619	576,286	576,286	576,286

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-550 Institutional Research							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	71,714	80,581	90,542	75,068	75,068	75,068
1000-550-5090-00	Budgeted Benefits	39,346	45,709	48,647	39,530	39,530	39,530
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	547	310	600	400	400	400
1000-550-6020-00	Travel and Meetings	-	2,221	3,500	1,200	1,200	1,200
1000-550-6050-00	Postage and Shipping	-	-	5			
1000-550-6060-00	Membership Dues	-	-	65	75	75	75
1000-550-6170-00	Other Contracted Services	2,125	-	5,000	4,500	4,500	4,500
1000-550-6241-00	Non-capital Equipment - Software	420	468	468	468	468	468
INSTITUTIONAL RESEARCH TOTALS		114,152	129,289	148,827	121,241	121,241	121,241

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-560 College Development							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	66,410	77,889	56,408	92,516	92,516	92,516
1000-560-5030-00	Support Staff Salaries	-	-	-			
1000-560-5090-00	Budgeted Benefits	31,337	37,702	30,809	46,063	46,063	46,063
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	745	690	700	700	700	700
1000-560-6020-00	Travel and Meetings	806	246	500	2,500	2,500	2,500
1000-560-6050-00	Postage and Shipping	1,453	2,219	1,000	1,000	1,000	1,000
1000-560-6060-00	Membership Dues	246	262	350	250	250	250
1000-560-6085-00	Scholarship Promotions	1,466	2,448	3,000			
1000-560-6087-00	College Development	4,088	4,014	4,000	5,000	5,000	5,000
1000-560-6170-00	Other Contracted Services	70	-	1,000	2,500	2,500	2,500
1000-560-6260-00	College Functions	-	1,667	2,000	10,000	10,000	10,000
1000-560-6313-00	Alumni Association	1,872	158	1,000	300	300	300
1000-560-6360-00	Miscellaneous	90	-	150			
COLLEGE DEVELOPMENT TOTALS		108,583	127,295	100,917	160,829	160,829	160,829

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-570 Human Resources							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	90,058	101,723	74,417	77,056	77,056	77,056
1000-570-5030-00	Support Staff Salaries	14,527	-	-			
1000-570-5070-00	Hourly Wages	-	4,423	-			
1000-570-5090-00	Budgeted Benefits	75,675	87,494	42,970	27,465	27,465	27,465
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	189	794	200			
1000-570-6020-00	Travel and Meetings	2,205	582	500	500	500	500
1000-570-6021-00	Professional Development	9,698	8,921	20,000			
1000-570-6022-00	Recruitment Travel	-	1,183	2,000	2,000	2,000	2,000
1000-570-6050-00	Postage and Shipping	358	311	50			
1000-570-6060-00	Membership Dues	909	961	2,850	1,000	1,000	1,000
1000-570-6080-00	Advertising	1,973	3,165	5,000	3,500	3,500	3,500
1000-570-6125-00	Employee Relations	1,483	1,588	4,500			
1000-570-6126-00	Employee Initiatives	-	-				
1000-570-6155-00	Legal Fees	951	413	500			
1000-570-6170-00	Other Contracted Services	59,695	101,197	30,000	10,000	10,000	10,000
1000-570-6190-00	Licenses and Renewals	-	192				
1000-570-6234-00	Rent - Apartment	34,660	30,569	-			
1000-570-6360-00	Miscellaneous	2,425	1,274	500			
HUMAN RESOURCES TOTALS		294,806	344,790	183,487	121,521	121,521	121,521

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-580 Equity and Inclusion							
PERSONNEL SERVICES							
1000-580-5010-00	Administrative Salaries	-	-	65,604	60,000	60,000	60,000
1000-580-5090-00	Budgeted Benefits	-	-	39,850	38,000	38,000	38,000
MATERIALS AND SERVICES							
1000-580-6010-00	Supplies	1,871	1,387	2,000			
1000-580-6020-00	Travel and Meeting	500	1,409	-			
1000-580-6050-00	Postage and Shipping	26	35	25			
1000-580-6170-00	Other Contracted Services	240	12,500	-			
1000-580-6314-00	Food Pantry	2,514	1,999	10,000			
EQUITY AND INCLUSION TOTALS		5,151	17,330	117,479	98,000	98,000	98,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
1000-600 Plant Operation and Maintenance							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	117,137	166,817	268,034	285,538	285,538	285,538
1000-600-5030-00	Support Staff Salaries	64,126	51,914	59,121	60,277	60,277	60,277
1000-600-5070-00	Hourly Wages	-	-	-			
1000-600-5090-00	Budgeted Benefits	78,985	96,718	206,187	206,187	206,187	206,187
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	27,664	25,668	26,000	42,700	42,700	42,700
1000-600-6010-04	Supplies - South County	-	-	200			
1000-600-6010-06	Supplies - Equipment Maintenance	19	180	1,000			
1000-600-6020-00	Travel and Meetings	719	717	2,500	3,500	3,500	3,500
1000-600-6030-00	Telephone	8,592	5,394	5,100	5,000	5,000	5,000
1000-600-6050-00	Postage and Shipping	21	2	-			
1000-600-6060-00	Membership Dues	45	-	-	300	300	300
1000-600-6080-00	Advertising	137	-	-			
1000-600-6155-00	Legal Fees	-	-	1,000			
1000-600-6170-00	Other Contracted Services	46,720	77,901	102,000	143,150	143,150	143,150
1000-600-6170-04	Other Contracted Services - South	355	473	330			
1000-600-6170-07	Other Contracted Srvcs - Annual Testing	2,522	2,307	3,100			
1000-600-6180-00	Insurance	18,524	38,501	94,702	129,792	129,792	129,792
1000-600-6210-00	Repair - Equipment	1,025	446	-			
1000-600-6210-05	Repair - Equipment - HVAC	2,932	7,966	7,500			
1000-600-6212-00	Equipment Maintenance Contract	3,844	5,540	-			
1000-600-6213-00	Vehicle Maintenance	303	14	1,200	2,300	2,300	2,300
1000-600-6215-00	Grounds Maintenance	6,190	7,190	9,000	14,100	14,100	14,100
1000-600-6220-00	Utilities	42,745	48,922	48,000	86,400	86,400	86,400
1000-600-6220-04	Utilities - South Center	1,428	937	2,000			
1000-600-6225-00	Gasoline	325	659	900			
1000-600-6232-00	Rent - Equipment/Film	10,139	10,074	-			
1000-600-6233-00	Rent - Storage				16,200	16,200	16,200
1000-600-6234-00	Rent - Apartment				6,000	6,000	6,000
1000-600-6240-00	Non-capital Equipment - Equipment	7,064	1,718	6,000	6,000	6,000	6,000
PLANT OPERATION AND MAINTENANCE TOTALS		441,561	550,058	843,874	1,007,444	1,007,444	1,007,444

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 Adopted	2025-2026 PROPOSED	2025-2026 APROVED	2025-2026 ADOPTED
1000-800 Other Financing Uses							
1000-800-8520-00	Transfer Out to Special Fund	-	25,000	-	-		
1000-800-8540-00	Transfer Out to Debt Service Fund	189,694	226,683	195,435	220,000	220,000	220,000
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	-	98	-			
1000-800-8570-00	Transfer Out to Agency Fund	4,504	-	8,000	5,000	5,000	5,000
1000-800-8580-00	Transfer Out to Financial Aid Fund	-	126,556	126,556	140,000	140,000	140,000
	OTHER FINANCING USES TOTALS	194,198	378,337	329,991	365,000	365,000	365,000
1000-850 Contingency							
1000-850-9000-00	Contingency	-	-	383,939	262,941	262,941	262,941
	CONTINGENCY TOTALS	-	-	383,939	262,941	262,941	262,941
1000-860-3100-00	Unappropriated Ending Fund Balance	1,140,905	1,688,804	750,000	800,000	800,000	800,000
	TOTAL REQUIREMENTS	7,995,384	9,188,277	9,224,270	10,082,032	10,082,033	10,082,034



TILLAMOOK BAY
COMMUNITY COLLEGE

Special Fund

ACTIVE FUNDS

2010 Nursing Program Agreement.....	82
2032 Career Connect.....	83
2175 Outdoor Stewards of Oregon USDA FS	84
2176 Outdoor Stewards of Oregon ODF	85
2200 Title III Grant	86
2251 Career Pathways II.....	87
2260 Manufacturing and Industrial Technology	88
2300 Small Business Development - Federal.....	89
2310 Small Business Development - State	90
2320 Small Business Development Program Income.....	91
2350 Economic Development Council.....	92
2410 Tillamook Education Consortium-CTE.....	93
2540 ASPIRE Program	94
2551 Benefits Navigator Grant	95
2560 Student Success Grant	96
2580 STEP Grant.....	97
2581 STEP 100% Grant.....	98
2585 ICAP.....	99
2590 Pathways to Opportunity	100
2610 Guided Pathways Implementation	101
2890 Partners for Rural Innovation.....	102
2900 Capital Depreciation and Maintenance	103
2910 Timber Tax Reserve	104
2920 PRI Capital Maintenance Fund.....	105
2950 Strategic Initiative Fund.....	106

INACTIVE FUNDS

2030 Tillamook Works.....	107
2170 County Corrections.....	108
2205 HRSA.....	109
2231 Future Ready.....	110
2232 Future Ready – CPL... ..	111
2250 Career Pathways.....	112
2400 TEC Perkins Grant.....	113

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
SPECIAL FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	6,714,287	7,284,752	7,694,857	7,390,688	7,390,688	7,390,688
FEDERAL SOURCES	45,930	129,240	131,000	515,000	515,000	515,000
STATE SOURCES	822,091	676,301	631,780	803,411	803,411	803,411
LOCAL SOURCES	731,897	879,868	1,010,696	653,026	653,026	653,026
TUITION AND FEES	17,532	14,316	20,000	20,000	20,000	20,000
OTHER SOURCES	109,535	181,169	133,600	163,465	163,465	163,465
OTHER FINANCING SOURCES	-	30,945	37,500	-	-	-
TOTAL RESOURCES	8,441,272	9,196,590	9,659,433	9,545,590	9,545,590	9,545,590
<i>REQUIREMENTS</i>						
INSTRUCTION	218,840	311,091	860,526	693,246	693,246	693,246
INSTRUCTIONAL SUPPORT	933,517	805,910	643,236	611,029	611,029	611,029
STUDENT SERVICES	366,629	415,708	483,750	374,084	374,084	374,084
COLLEGE SUPPORT	274,730	241,377	298,941	149,405	149,405	149,405
PLANT OPERATION AND MAINTENANCE	34,770	13,810	50,190	135,709	135,709	135,709
FINANCIAL AID	79,452	55,084	45,050	49,350	49,350	49,350
OTHER FINANCING USES	(3,783)	1,103,028	596,461	2,296,972	2,296,972	2,296,972
CONTINGENCY	-	-	615,000	475,000	475,000	475,000
SUBTOTALS	1,904,155	2,946,008	3,593,154	4,784,795	4,784,795	4,784,795
RESERVES	-	-	6,285,421	4,754,095	4,754,095	4,754,095
UNAPPROPRIATED ENDING FUND BALANCE	7,284,752	6,900,790	214,684	6,700	6,700	6,700
TOTAL REQUIREMENTS	9,188,907	9,846,798	10,093,259	9,545,590	9,545,590	9,545,590

-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ADOPTED</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 APPROVED</u>	<u>2025-2026 ADOPTED</u>
2010 Nursing Program Agreement							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	44,000	50,000	50,000	57,865	57,865	57,865
	TOTAL RESOURCES	44,000	50,000	50,000	57,865	57,865	57,865
<i>REQUIREMENTS</i>							
PERSONNEL SERVICES							
<u>INSTRUCTION</u>							
2010-200-5050-00	Instructional Salaries				37,086	37,086	37,086
2010-200-5060-00	Instructional Salaries - Adjunct		4,583	30,000			
2010-200-5090-00	Budgeted Benefits	-	352	15,000	20,779	20,779	20,779
2010-200-6010-00	Supplies			5,000			
2010-200-6170-00	Other Contracted Services	44,000	-	-			
	TOTAL REQUIREMENTS	44,000	4,935	50,000	57,865	57,865	57,865

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ADOPTED</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 APPROVED</u>	<u>2025-2026 ADOPTED</u>
2032 Career Connect							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2032-040-4220-00	Career Connect Grant	37,524	103,921	62,150	110,720	110,720	110,720
	TOTAL RESOURCES	37,524	103,921	62,150	110,720	110,720	110,720
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2032-300-5010-00	Administrative Salaries	28,823	35,970	-	69,061	69,061	69,061
2032-300-5090-00	Budgeted Benefits	8,378	3,479	-	41,659	41,659	41,659
<u>MATERIALS AND SERVICES</u>							
2032-300-6010-00	Supplies	109	3,834	5,000	-	-	-
2032-300-6015-00	Certification and Training	-	3,710	-	-	-	-
2032-300-6020-00	Travel and Meeting	2,612	4,420	-	-	-	-
2032-300-6170-00	Contracted Services	-	9,854	15,000	-	-	-
2032-300-6240-00	NonCapital Equipment	931	18,396	35,000	-	-	-
2032-300-6243-00	Non-capital Equipment - Technology	-	11,100	1,500	-	-	-
<u>OTHER FINANCING USES</u>							
2032-800-8591-00	Administrative Overhead	(3,427)	13,158	5,650	-	-	-
	TOTAL REQUIREMENTS	37,426	103,921	62,150	110,720	110,720	110,720

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2175 Outdoor Stewarts of Oregon USDA FS							
<i>RESOURCES</i>							
2175-030-4120-00	Grants - Federal	-	1,737	-	-	-	-
2175-040-4230-00	Contracts - State		16,500				
	TOTAL RESOURCES	-	18,237	-	-	-	-
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2175-200-5070-00	Hourly Wages	1,487	11,565		-	-	-
2175-200-5090-00	Budgeted Benefits	125	1,125				
<u>OTHER FINANCING USES</u>							
2175-800-8520-00	Transfer Out to Special Fund	-	3,777		-	-	-
2175-800-8591-00	Administrative Overhead	-	158		-	-	-
	TOTAL REQUIREMENTS	1,612	16,625	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2176 Outdoor Stewarts of Oregon ODF							
<i>RESOURCES</i>							
2176-040-4230-00	Contracts - State		1,038				
	TOTAL RESOURCES	-	1,038	-	-	-	-
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2176-200-5070-00	Hourly Wages		864		-	-	-
2176-200-5090-00	Budgeted Benefits		77				
<u>OTHER FINANCING USES</u>							
2175-800-8591-00	Administrative Overhead		96		-	-	-
	TOTAL REQUIREMENTS	-	1,038	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2200 Title III Grant							
<u>RESOURCES</u>							
2200-020-3100-00	Beginning Fund Balance	-	-	424,164	116,973	116,973	116,973
<u>FEDERAL SOURCES</u>							
2200-030-4120-00	Grants-Federal	517,260	545,859	450,000	450,000	450,000	450,000
	TOTAL RESOURCES	517,260	545,859	874,164	566,973	566,973	566,973
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>MATERIALS AND SERVICES</u>							
2200-200-5050-00	Instructional Salaries Regular	-	81,221	50,744	53,516	53,516	53,516
2200-200-5090-00	Budgeted Benefits	-	14,534	26,266	27,585	27,585	27,585
2200-200-6210-00	Supplies	1,694	6,765	6,200	6,000	6,000	6,000
2200-200-6240-00	Non-capital Equipment - Equipment	-	-	15,000			
<u>CAPITAL OUTLAY</u>							
2200-200-7100-00	Capital Outlay - Equipment	77,856	-	110,000	218,000	218,000	218,000
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-300-5010-00	Administrative Salaries	10,816	-	-			
2200-300-5070-00	Hourly Wages	2,625	-	10,000			
2200-300-5090-00	Budgeted Benefits	5,045	1,642	1,762			
<u>MATERIALS AND SERVICES</u>							
2200-300-6020-00	Travel and Meetings	2,222	-	4,000	18,000	18,000	18,000
2200-300-6170-00	Other Contracted Services	365	-	5,000			
2200-300-6240-00	Non-capital Equipment - Equipment	-	5,058	-			
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2200-400-5030-00	Support Staff Salaries	79,896	97,719	79,624	54,844	54,844	54,844
2200-400-5090-00	Budgeted Benefits	41,140	57,481	43,343	29,623	29,623	29,623
<u>MATERIALS AND SERVICES</u>							
2200-400-6010-00	Supplies	141	251	-			
2200-400-6020-00	Travel and Meeting	5,839	1,505	3,500			
2200-400-6170-00	Other Contracted Services	13,000	37,175	56,214	10,000	10,000	10,000
2200-400-6360-00	Miscellaneous	300		-			
<u>COLLEGE SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2200-500-5010-00	Administrative Salaries	4,239	95,513	98,810	77,107	77,107	77,107
2200-500-5030-00	Support Staff Salaries	60,905		-			
2200-500-5090-00	Budgeted Benefits	35,715	46,632	55,031	37,548	37,548	37,548
<u>MATERIALS AND SERVICES</u>							
2200-500-6010-00	Supplies	160	1,395	100			
2200-500-6020-00	Travel and Meetings	1,847	2,984	5,000			
2200-500-6050-00	Postage and Shipping	-		-			
2200-500-6170-00	Other Contracted Services	171,864	92,382	140,000	34,750	34,750	34,750
2200-500-6240-00	Non-capital Equipment - Equipment	-	2,471	-			
<u>OTHER FINANCING USES</u>							
2200-800-8510-00	Transfer Out to General Fund	1,591	1,131	15,168			
2200-860-3100-00	Unappropriated Ending Fund Balance	-	-	148,402			
	TOTAL REQUIREMENTS	517,260	545,859	874,164	566,973	566,973	566,973

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2251 Career Pathways II							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2251-040-4220-00	Pathways Grant	-	181,068	177,551	312,690	312,690	312,690
	TOTAL RESOURCES	-	181,068	177,551	312,690	312,690	312,690
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2251-200-5050-00	Instructional Salaries - Regular	-	34,947	35,381	150,140	150,140	150,140
2251-200-5090-00	Budgeted Benefits	-	14,211	19,910	80,615	80,615	80,615
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2251-300-5010-00	Administrative Salaries	-	49,838	77,250	43,233	43,233	43,233
2251-300-5030-00	Support Staff Salaries	-	4,269	-			
2251-300-5090-00	Budgeted Benefits	-	21,849	42,010	23,702	23,702	23,702
MATERIALS AND SERVICES							
2251-300-6020-00	Travel and Meetings	-	-	3,000			
2251-300-6170-00	Contracted Services		18,750				
PERSONNEL SERVICES							
2251-400-5010-00	Administrative Salaries	-	11,533	-			
2251-400-5090-00	Budgeted Benefits	-	6,396	-			
<u>OTHER FINANCING USES</u>							
2251-800-8510-00	Transfer Out to General Fund	-	225	-	5,000	5,000	5,000
2251-800-8520-00	Transfer Out to Special Fund		11,171				
2251-800-8591-00	Administrative Overhead Transfer	-	7,879	-	10,000	10,000	10,000
	TOTAL REQUIREMENTS	-	181,068	177,551	312,690	312,690	312,690

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2260 Manufacturing and Industrial Technology							
<i>RESOURCES</i>							
2260-020-3100-00	Beginning Fund Balance	37,274	35,338	30,463	20,000	20,000	20,000
<u>LOCAL SOURCES</u>							
2260-050-4330-00	Grants-Local	-	7,000	-			
2260-050-4331-36	Contracts - Local - Hampton		-	15,000	15,000	15,000	15,000
2260-050-4331-37	Contracts - Local - TCCA		-	10,000	10,000	10,000	10,000
	TOTAL LOCAL SOURCES	-	7,000	25,000	25,000	25,000	25,000
	TOTAL RESOURCES	37,274	42,338	55,463	45,000	45,000	45,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2260-200-5060-00	Instructional Salaries - Adjunct	1,772	9,126	10,213			
2260-200-5090-00	Budgeted Benefits	164	865	-			
MATERIALS AND SERVICES							
2260-200-6010-00	Supplies	-	2,599	4,000	24,000	24,000	24,000
2260-200-6020-00	Travel and Meetings	-	-	1,250	1,000	1,000	1,000
2260-200-6170-00	Other Contracted Services				20,000	20,000	20,000
2260-200-6240-00	Non-capital Equipment - Equipment	-	-	5,000			
2260-200-6241-00	Non-capital Equipment - Software	-	98	-			
CAPITAL OUTLAY							
2260-200-7100-00	Capital Outlay - Equipment	-	-	35,000			
	SUBTOTALS	1,936	12,688	55,463	45,000	45,000	45,000
2260-860-3100-00	Unappropriated Ending Fund Balance	35,338	29,650	-	-		
	TOTAL REQUIREMENTS	37,274	42,338	55,463	45,000	45,000	45,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2300 Small Business Development - Federal							
<i>RESOURCES</i>							
2300-020-3100-00	Beginning Fund Balance				14,411	14,411	14,411
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	19,336	107,361	40,000	40,000	40,000	40,000
	TOTAL RESOURCES	19,336	107,361	40,000	54,411	54,411	54,411
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	144	18,805	-			
2300-300-5030-00	Support Staff Salaries	10,607	21,589	22,726	34,539	34,539	34,539
2300-300-5090-00	Budgeted Benefits	6,787	18,097	16,326	19,872	19,872	19,872
2300-300-6010-00	Supplies	-	4,457	948			
2300-300-6020-00	Travel and Meeting	3,643	3,753				
2300-300-6021-00	Professional Development	1,123	3,356				
2300-300-6170-00	Contracted Services	12,818	21,374				
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	-	142		-	-	-
	TOTAL REQUIREMENTS	35,123	91,573	40,000	54,411	54,411	54,411

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ADOPTED</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 APPROVED</u>	<u>2025-2026 ADOPTED</u>
2310 Small Business Development - State							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	45,657	125,674	86,149	86,149	86,149	86,149
	TOTAL RESOURCES	45,657	125,674	86,149	86,149	86,149	86,149
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	48,596	29,618	53,095	55,883	55,883	55,883
2310-300-5030-00	Support Staff Salaries	12,327		-			
2310-300-5090-00	Budgeted Benefits	16,969	15,279	30,434	26,963	26,963	26,963
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	862	2,186	-			
2310-300-6020-00	Travel and Meetings	242	3,920	-			
2310-300-6021-00	Professional Development	-	57	-			
2310-300-6050-00	Postage and Shipping	-	43	-			
2310-300-6070-00	Publications	40	100	-			
2310-300-6080-00	Advertising	-	237	-			
2310-300-6170-00	Other Contracted Services	1,775	18,798	-			
2310-300-6240-00	Non-capital Equipment - Equipment	-	9,620	-			
<u>OTHER FINANCING USES</u>							
2310-800-8510-00	Transfer Out to General Fund		229	2,620	3,303	3,303	3,303
	TOTAL REQUIREMENTS	80,812	80,087	86,149	86,149	86,149	86,149

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2320 Small Business Development Program Income							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	55,877	43,769	57,008	11,000	11,000	11,000
<u>TUITION AND FEES</u>							
2320-100-4400-00	Tuition	(2,000)	(1,500)				
2320-100-4401-00	Continuing and Community Ed Tuition	3,865	15,127	-			
2320-100-4410-00	Fees	-		-			
2320-100-4416-00	CEU/CED Course Fees	15,667	689	20,000	20,000	20,000	20,000
<u>OTHER SOURCES</u>							
2320-150-4720-00	Miscellaneous Income	-	1,696	15,000	5,000	5,000	5,000
	TOTAL RESOURCES	73,409	59,781	92,008	36,000	36,000	36,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	769	349	12,000	2,000	2,000	2,000
2320-300-6020-00	Travel and Meetings	3,161	1,116	3,400	3,400	3,400	3,400
2320-300-6021-00	Professional Development	-		1,500	1,500	1,500	1,500
2320-300-6050-00	Postage and Shipping	6	20	100	100	100	100
2320-300-6060-00	Membership Dues	-		100	100	100	100
2320-300-6070-00	Publications	-	70	100	100	100	100
2320-300-6080-00	Advertising	200	41	300	300	300	300
2320-300-6170-00	Other Contracted Services	25,344	4,637	28,000	22,700	22,700	22,700
2320-300-6212-00	Equipment Maintenance Contract	-		600	600	600	600
2320-300-6360-00	Miscellaneous	160		3,000	200	200	200
	SUBTOTALS	29,640	6,233	49,100	31,000	31,000	31,000
2320-860-3100-00	Unappropriated Ending Fund Balance	43,769	53,548	42,908	5,000	5,000	5,000
	TOTAL REQUIREMENTS	73,409	59,781	92,008	36,000	36,000	36,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2350 Economic Development Council							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	127,675	280,585	199,723	232,317	232,317	232,317
	TOTAL RESOURCES	127,675	280,585	199,723	232,317	232,317	232,317
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	92,396	98,570	105,546	111,337	111,337	111,337
2350-300-5030-00	Support Staff Salaries	23,140	36,152	27,639	42,212	42,212	42,212
2350-300-5090-00	Budgeted Benefits	61,304	76,180	65,574	77,568	77,568	77,568
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	-	22,731	964	1,200	1,200	1,200
	TOTAL REQUIREMENTS	176,840	233,633	199,723	232,317	232,317	232,317

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2410 Tillamook Education Consortium - CTE							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2410-020-3100-00	Beginning Fund Balance		-		54,525	54,525	54,525
2410-050-4331-00	Contracts - Local	-	-	318,000			
	TOTAL RESOURCES	-	-	318,000	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2410-200-5010-00	Administrative Salaries	-	-	150,000	35,743	35,743	35,743
2410-200-5030-00	Support Staff Salaries	-	-	50,000			
2410-200-5090-00	Budgeted Benefits	-	-	90,000	18,782	18,782	18,782
MATERIALS AND SERVICES							
2410-200-6010-00	Supplies	-	-	18,000			
2410-200-6020-00	Travel and Meeting			10,000			
	TOTAL REQUIREMENTS	-	-	318,000	54,525	54,525	54,525

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 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

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2551 Benefits Navigator Grant							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2551-040-4220-00	Benefits Navigator Grant	97,281	85,762	98,235	98,235	98,235	98,235
	TOTAL RESOURCES	97,281	85,762	98,235	98,235	98,235	98,235
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2551-400-5030-00	Support Staff Salaries	46,317	49,347	52,732	55,234	55,234	55,234
2551-400-5090-00	Budgeted Benefits	26,092	28,745	35,291	29,761	29,761	29,761
<u>MATERIALS AND SERVICES</u>							
2551-400-6010-00	Supplies	12,369	25	2,000	3,500	3,500	3,500
2551-400-6020-00	Travel and Meeting	3,995	1,646	1,000	1,000	1,000	1,000
2551-400-6311-00	Student Support	6,705	250	7,212	8,740	8,740	8,740
<u>OTHER FINANCING USES</u>							
2551-800-8510-00	Transfer Out to General Fund	-	227	-			
	TOTAL REQUIREMENTS	95,478	80,240	98,235	98,235	98,235	98,235

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2560 Student Success Grant							
<i>RESOURCES</i>							
2560-020-3100-00	Beginning Fund Balance	-	-	-	-	-	-
<i>STATE SOURCES</i>							
2560-040-4220-00	Student Success Grant	94,803	64,276	112,695	92,235	92,235	92,235
2560-190-4920-00	Transfer In From Special Fund		8,423				
	TOTAL RESOURCES	94,803	72,699	112,695	92,235	92,235	92,235
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2560-400-5060-00	Instructional Salaries - Adjunct		664				
2560-400-5070-00	Hourly Wages	5,283	8,919	54,400	20,000	20,000	20,000
2560-400-5090-00	Budgeted Benefits	1,979	2,889	-	10,000	10,000	10,000
<i>MATERIALS AND SERVICES</i>							
2560-400-6010-00	Supplies	6,945	242	3,000	4,000	4,000	4,000
2560-400-6020-00	Travel and Meeting	2,216	20	-			
2560-400-6311-00	Student Support Services	1,668	17	-			
<i>FINANCIAL AID</i>							
2560-700-7520-00	Scholarships	79,452	55,084	45,050	49,350	49,350	49,350
<i>OTHER FINANCING USES</i>							
2560-800-8510-00	Transfer Out to General Fund	-	35	10,245	3,385	3,385	3,385
2560-800-8591-00	Administrative Overhead Transfer	(2,740)	4,828	-	5,500	5,500	5,500
	TOTAL REQUIREMENTS	94,803	72,698	112,695	92,235	92,235	92,235

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2580 STEP Grant							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	28,563	1,680	18,000	18,000	18,000	18,000
<u>STATE SOURCES</u>							
2580-040-4220-00	STEP Grant Revenue	15,729	89,065	75,000	83,382	83,382	83,382
	TOTAL RESOURCES	44,292	90,745	93,000	101,382	101,382	101,382
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2580-400-5010-00	Administrative Salaries	-	34,600	55,322	58,213	58,213	58,213
2580-400-5030-00	Support Staff Salaries	25,221	17,075	-			
2580-400-5090-00	Budgeted Benefits	16,597	31,119	32,052	33,529	33,529	33,529
<u>MATERIALS AND SERVICES</u>							
2580-400-6010-00	Supplies	52	100	60	140	140	140
2580-400-6311-00	Student Support Services	742	4,589	-			
<u>OTHER FINANCING USES</u>							
2580-800-8510-00	Transfer Out to General Fund	-	239	-	2,800	2,800	2,800
2580-800-8591-00	Administrative Overhead Transfer	-		3,866	5,000	5,000	5,000
	SUBTOTALS	42,612	87,722	91,300	99,682	99,682	99,682
2580-860-3100-00	Unappropriated Ending Fund Balance	1,680	3,023	1,700	1,700	1,700	1,700
	TOTAL REQUIREMENTS	44,292	90,745	93,000	101,382	101,382	101,382

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2581 STEP 100% Grant							
<i>RESOURCES</i>							
2581-020-3100-00	Beginning Fund Balance	3,150	22,205	-	-	-	-
<u>STATE SOURCES</u>							
2581-040-4220-00	Grants-State	40,162	8,839	20,000	20,000	20,000	20,000
	TOTAL RESOURCES	43,312	31,044	20,000	20,000	20,000	20,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2581-400-6311-00	Student Support Services	9,196	7,989	20,000	20,000	20,000	20,000
2581-400-6311-44	Student Support Services	11,911					
	SUBTOTALS	21,107	7,989	20,000	20,000	20,000	20,000
	Unappropriated Ending Fund Balance	22,205	23,055	-	-	-	-
	TOTAL REQUIREMENTS	43,312	31,044	20,000	20,000	20,000	20,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2585 ICAP							
<i>RESOURCES</i>							
2585-020-3100-00	Beginning Fund Balance	-	-	-	-	-	-
<u>FEDERAL SOURCES</u>							
2585-030-4220-00	Pathways to Opportunity	-	2,483	25,000	25,000	25,000	25,000
	TOTAL RESOURCES	-	2,483	25,000	25,000	25,000	25,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2585-400-6020-00	Travel and Meetings	-	2,402	5,000	5,000	5,000	5,000
2585-400-6170-00	Other Contracted Services	-	-	15,000	12,500	12,500	12,500
2585-400-6311-00	Student Support Services	-	-	5,000	5,000	5,000	5,000
<u>OTHER FINANCING USES</u>							
2585-800-8591-00	Administrative Overhead Transfer		81		2,500	2,500	2,500
	SUBTOTALS	-	2,483	25,000	25,000	25,000	25,000
	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	TOTAL REQUIREMENTS	-	2,483	25,000	25,000	25,000	25,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2590 Pathways to Opportunity							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	22,645	8,533	-	-	-	-
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	-	4,432	10,000	10,000	10,000	10,000
	TOTAL RESOURCES	22,645	12,965	10,000	10,000	10,000	10,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	-	-	2,000	2,000	2,000	2,000
2590-400-6020-00	Travel and Meeting	169	50	750	750	750	750
2590-400-6311-00	Student Support Services	13,944	12,915	7,250	7,250	7,250	7,250
	SUBTOTALS	14,113	12,965	10,000	10,000	10,000	10,000
	Unappropriated Ending Fund Balance	8,533	-	-	-	-	-
	TOTAL REQUIREMENTS	22,645	12,965	10,000	10,000	10,000	10,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2610 Guided Pathways Implementation							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	20,340	20,063	16,000	16,000	16,000	16,000
	TOTAL RESOURCES	20,340	20,063	16,000	16,000	16,000	16,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2610-300-6010-00	Supplies	-	2,998	12,750	14,500	14,500	14,500
2610-300-6020-00	Travel and Meeting	230		1,500	1,500	1,500	1,500
2610-300-6080-00	Advertising	47		1,750			
2610-300-6170-00	Other Contracted Services	-	599	-			
	SUBTOTALS	277	3,597	16,000	16,000	16,000	16,000
	Unappropriated Ending Fund Balance	20,063	16,466	-	-	-	-
	TOTAL REQUIREMENTS	20,340	20,063	16,000	16,000	16,000	16,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2890 Partners for Rural Innovation Operations							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	6,354	(14,825)	20,000	-	-	-
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	12,992	26,310	22,390	35,709	35,709	35,709
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	600	2,325	8,000			
<u>OTHER FINANCING USES</u>							
2890-190-4920-00	Transfer In From Special Fund	-	-	5,000			
	TOTAL RESOURCES	19,946	13,810	55,390	35,709	35,709	35,709
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	1,756	804	3,500	2,812	2,812	2,812
2890-600-6030-00	Telephone	1,112	404	1,550	1,162	1,162	1,162
2890-600-6170-00	Other Contracted Services	9,372	7,887	20,000	15,000	15,000	15,000
2890-600-6180-00	Insurance	5,513	2,398	8,140	2,035	2,035	2,035
2890-600-6215-00	Grounds Maintenance	2,379	(590)	1,000	2,700	2,700	2,700
2890-600-6220-00	Utilities	14,638	2,939	16,000	12,000	12,000	12,000
2890-600-6240-00	Non-capital Equipment - Equipment	-	(32)	-	-	-	-
	SUBTOTALS	34,770	13,810	50,190	35,709	35,709	35,709
2890-860-3100-00	Unappropriated Ending Fund Balance	(14,825)	-	5,200			
	TOTAL REQUIREMENTS	19,946	13,810	55,390	35,709	35,709	35,709

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2900 Capital Depreciation and Maintenance							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	975,713	1,003,521	1,028,934	1,094,905	1,094,905	1,094,905
<i>OTHER SOURCES</i>							
2900-150-4700-00	Interest Income	27,808	56,894	35,000	35,000	35,000	35,000
<i>OTHER FINANCING SOURCES</i>							
2900-190-4950-00	Transfer In From Capital Project Fund		-	32,500	-	-	-
	TOTAL RESOURCES	1,003,521	1,060,415	1,096,434	1,129,905	1,129,905	1,129,905
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2900-800-8510-00	Transfer Out to General Fund	-	-	49,801			
2900-800-8560-00	Transfer Out to Capital Project Fund				500,000	500,000	500,000
<i>CONTINGENCY</i>							
2900-850-9000-00	Contingency	-	-	100,000	150,000	150,000	150,000
	SUBTOTALS	-	-	149,801	650,000	650,000	650,000
2900-860-9500-00	Reserves	-	-	914,133	479,905	479,905	479,905
	Unappropriated Ending Fund Balance	1,003,521	1,060,415	-	-	-	-
	TOTAL REQUIREMENTS	1,003,521	1,060,415	1,063,934	1,129,905	1,129,905	1,129,905

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2910 Timber Tax Reserve							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	4,260,353	4,771,034	5,174,190	5,174,190	5,174,190	5,174,190
<u>LOCAL SOURCES</u>							
2910-050-4315-00	County Timber Tax	510,681	561,541	414,000	350,000	350,000	350,000
	TOTAL RESOURCES	4,771,034	5,332,575	5,588,190	5,524,190	5,524,190	5,524,190
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2910-800-8510-00	Transfer Out to General Fund	-	446,438	500,000	450,000	450,000	450,000
2910-800-8560-00	Transfer Out to Capital Project Fund	-	-	-	1,300,000	1,300,000	1,300,000
<u>CONTINGENCY</u>							
2910-850-9000-00	Contingency	-	-	250,000			
	SUBTOTALS	-	446,438	750,000	1,750,000	1,750,000	1,750,000
2910-860-9500-00	Reserve for Future Expenditures	-	-	4,838,190	3,774,190	3,774,190	3,774,190
	Unappropriated Ending Fund Balance	4,771,034	4,886,137	-	-	-	-
	TOTAL REQUIREMENTS	4,771,034	5,332,575	5,588,190	5,524,190	5,524,190	5,524,190

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2920 PRI Capital Maintenance Fund							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	101,835	104,737	107,684	107,684	107,684	107,684
<i>OTHER SOURCES</i>							
2920-150-4700-00	Interest Income	2,902	5,492	600	600	600	600
2920-150-4720-00	Miscellaneous Income		-		20,000	20,000	20,000
	TOTAL RESOURCES	104,737	110,229	108,284	128,284	128,284	128,284
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2920-600-6170-00	Other Contracted Services	-	-	-	100,000	100,000	100,000
<u>OTHER FINANCING USES</u>							
2920-800-8520-00	Transfer Out to Special Fund	-	-	5,000	8,284	8,284	8,284
<u>CONTINGENCY</u>							
2920-850-9000-00	Contingency	-	-	15,000	20,000	20,000	20,000
	SUBTOTALS	-	-	20,000	128,284	128,284	128,284
2920-860-9500-00	Reserve for Future Expenditures	-	-	88,284			
	Unappropriated Ending Fund Balance	104,737	110,229	-	-	-	-
	TOTAL REQUIREMENTS	104,737	110,229	108,284	128,284	128,284	128,284

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2950 Strategic Initiative Fund							
<i>RESOURCES</i>							
2950-020-3100-00	Beginning Fund Balance	1,200,830	1,235,054	669,814	760,000	760,000	760,000
<i>OTHER SOURCES</i>							
2950-150-4700-00	Interest Income	34,224	64,762	25,000	45,000	45,000	45,000
	TOTAL RESOURCES	1,235,054	1,299,816	694,814	805,000	805,000	805,000
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2950-800-8560-00	Transfer Out to Capital Project Fund	-	584,994	-			
<i>CONTINGENCY</i>							
2950-850-9000-00	Contingency	-	-	250,000	305,000	305,000	305,000
	SUBTOTALS	-	584,994	250,000	305,000	305,000	305,000
2950-860-9500-00	Reserves	-	-	444,814	500,000	500,000	500,000
	Unappropriated Ending Fund Balance	1,235,054	714,822	-	-	-	-
	TOTAL REQUIREMENTS	1,235,054	1,299,816	694,814	805,000	805,000	805,000

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ADOPTED</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 APPROVED</u>	<u>2025-2026 ADOPTED</u>
2030 Tillamook Works							
<i>RESOURCES</i>							
2030-020-3100-00	Beginning Fund Balance	11,508	4,969.00	-	-	-	-
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local	80,549		-	-	-	-
	TOTAL RESOURCES	92,058	4,969	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries	20,107		-	-	-	-
2030-300-5030-00	Support Staff Salaries	31,610		-	-	-	-
2030-300-5090-00	Budgeted Benefits	29,909	152	-			
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	151	20.00	-	-	-	-
2030-300-6020-00	Travel and Meeting	3,973		-	-	-	-
2030-300-6080-00	Advertising	1,340		-	-	-	-
<u>OTHER FINANCING USES</u>							
2030-800-8520-00	Transfer Out to Special Fund		4,797.00				
	SUBTOTALS	87,089	4,969	-	-	-	-
	Unappropriated Ending Fund Balance	4,969	-	-	-	-	-
	TOTAL REQUIREMENTS	92,058	4,969	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ADOPTED</u>	<u>2025-2026</u> <u>PROPOSED</u>	<u>2025-2026</u> <u>APPROVED</u>	<u>2025-2026</u> <u>ADOPTED</u>
2170 County Corrections							
<i>RESOURCES</i>							
2170-050-4331-00	Contracts - Local	-	-	21,583	-	-	-
	TOTAL RESOURCES	-	-	21,583	-	-	-
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2170-200-5060-00	Instructional Salaries - Adjunct	-	-	15,850	-	-	-
2170-200-5090-00	Budgeted Benefits	-	-	1,583			
<u>STUDENT SERVICES</u>							
2170-200-6000-00	Supplies	-	-	150	-	-	-
2170-200-6012-00	Textbooks	-	-	2,500	-	-	-
2170-200-6321-00	Testing - GED	-	-	1,500	-	-	-
	TOTAL REQUIREMENTS	-	-	21,583	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ADOPTED</u>	<u>2025-2026 PROPOSED</u>	<u>2025-2026 APPROVED</u>	<u>2025-2026 ADOPTED</u>
2205 HRSA							
<i>RESOURCES</i>							
2205-020-3100-00	Beginning Fund Balance	-	(5,094)	145,600			
<u>FEDERAL SOURCES</u>							
2205-030-4120-00	Grants-Federal	121,361	252,574	-	-	-	-
	TOTAL RESOURCES	121,361	247,480	145,600	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2205-200-5010-00	Administrative Salaries		54,076	56,200			
2205-200-5060-00	Instructional Salaries - Adjunct		39,270	27,000			
2205-200-5090-00	Budgeted Benefits	-	21,251	42,779			
<u>MATERIALS AND SERVICES</u>							
2205-200-6010-00	Supplies		2,874	-			
2205-200-6302-00	Other Course Expense		4,497				
<u>PERSONNEL SERVICES</u>							
2205-300-5010-00	Administrative Salaries	6,904					
2205-300-5090-00	Budgeted Benefits	7,311	3,305	-			
<u>MATERIALS AND SERVICES</u>							
2205-300-6010-00	Supplies	5,424	81,252				
2205-300-6170-00	Contracted Services	1,035					
2205-300-6240-00	Non-Capital Equipment - Equipment	105,781	40,571				
<u>OTHER FINANCING USES</u>							
2205-800-8510-00	Transfer Out to General Fund	-	383	3,147			
	SUBTOTALS	126,455	247,479	129,126	-	-	-
2205-860-3100-00	Unappropriated Ending Fund Balance	(5,094)	-	16,474			
	TOTAL REQUIREMENTS	121,361	247,479	145,600	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2231 Future Ready							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2231-040-4220-00	Future Ready Grant	292,459	15,672	-	-	-	-
2231-190-4920-00	Transfer In From Special Fund		14,482				
	TOTAL RESOURCES	292,459	30,154	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2231-200-5050-00	Instructional Salaries - Regular	19,564		-	-	-	-
2231-200-5090-00	Budgeted Benefits	22,172	4,450	-			
MATERIALS AND SERVICES							
2231-200-6170-00	Contracted Services	4,900					
2231-200-6240-00	Non-Capital Equipment - Equipment	42,841					
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2231-300-5010-00	Administrative Salaries	59,084		-	-	-	-
2231-300-5090-00	Budgeted Benefits	30,274	7,658	-			
MATERIALS AND SERVICES							
2231-300-6170-00	Contracted Services	60,000	18,000	-	-	-	
2231-300-6190-00	Licenses and Renewals	19,150					
<u>STUDENT SERVICES</u>							
PERSONNEL SERVICES							
2231-400-5030-00	Support Staff Salaries	21,018		-	-	-	
2231-400-5090-00	Budgeted Benefits	13,894	45	-			
	TOTAL REQUIREMENTS	292,897	30,153	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2232 Future Ready Credit For Prior Learning							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2232-040-4220-00	Future Ready Grant	100,334	35,537	-	-	-	-
	TOTAL RESOURCES	100,334	35,537	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2232-300-5010-00	Administrative Salaries	33,163	-	-	-	-	-
2232-300-5070-00	Hourly Wages	10,550	23,450				
2232-300-5090-00	Budgeted Benefits	17,241	7,359	-			
<u>MATERIALS AND SERVICES</u>							
2232-300-6020-00	Travel and Meetings	2,346	(1,065)	-	-	-	-
2232-300-6060-00	Membership Dues	4,000					
2232-300-6080-00	Advertising	6,278					
2232-300-6240-00	Non-Capital Equipment - Equipment	28,725					
	TOTAL REQUIREMENTS	102,303	29,744	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2250 Career Pathways							
<i>RESOURCES</i>							
2250-020-3100-00	Beginning Fund Balance	(13,908)	50,014	-	-	-	-
<u>STATE SOURCES</u>							
2250-040-4220-00	Pathways Grant	98,142	(51,051)		-	-	-
<u>OTHER FINANCING SOURCES</u>							
2250-190-4920-00	Transfer In From Special Fund		2,481				
	TOTAL RESOURCES	84,234	1,444	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2250-300-5010-00	Administrative Salaries	21,707			-	-	-
2250-300-5090-00	Budgeted Benefits	11,288	51	-			
<u>MATERIALS AND SERVICES</u>							
2250-300-6010-00	Supplies	432	1,393		-	-	-
<u>OTHER FINANCING USES</u>							
2250-800-8591-00	Administrative Overhead Transfer	793			-	-	-
	SUBTOTALS	34,220	1,444	-	-	-	-
2250-860-3100-00	Unappropriated Ending Fund Balance	50,014	0	-			
	TOTAL REQUIREMENTS	84,234	1,444	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
2400 TEC Perkins Grant							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	26,594	17,659	66,000			
2400-190-4920-00	Transfer In From Special Fund		5,559				
	TOTAL RESOURCES	26,594	23,218	66,000	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
MATERIALS AND SERVICES							
2400-200-6010-00	Supplies		807	5,000			
2400-200-6020-00	Travel and Meetings	2,265	934	5,000			
2400-200-6240-00	Non-capital Equipment - Equipment	-	-	16,000			
<u>INSTRUCTIONAL SUPPORT</u>							
2400-300-5070-00	Hourly Wages		12,500				
2400-300-5090-00	Budgeted Benefits	-	3,037	-			
MATERIALS AND SERVICES							
2400-300-6010-00	Supplies	-	-	15,000			
2400-300-6020-00	Travel and Meetings	1,329	5,940	5,000			
2400-300-6170-00	Other Contracted Services	23,000		20,000			
	TOTAL REQUIREMENTS	26,594	23,218	66,000	-	-	-



TILLAMOOK BAY
COMMUNITY COLLEGE

Enterprise Fund

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
ENTERPRISE FUND SUMMARY							
<i>RESOURCES</i>							
BEGINNING FUND BALANCE		78,222	106,290	61,855	81,255	81,255	81,255
LOCAL SOURCES		8,340	16,279	23,400	18,000	18,000	18,000
TUITION AND FEES		178,813	170,650	213,809	208,500	208,500	208,500
OTHER SOURCES		3,729	2,009	1,000	200	200	200
OTHER FINANCING SOURCES		142	-	-	-	-	-
TOTAL RESOURCES		269,246	295,228	300,064	307,955	307,955	307,955
<i>REQUIREMENTS</i>							
INSTRUCTION		177,761	191,481	207,854	169,838	169,838	169,838
INSTRUCTIONAL SUPPORT		13,416	87,360	92,848	76,795	76,795	76,795
STUDENT SERVICES		1,769	744	3,300	3,000	3,000	3,000
OTHER FINANCING USES		-	34,782	10,686	379	379	379
CONTINGENCY		-	-	6,100	5,299	5,299	5,299
SUBTOTALS		192,946	314,367	320,788	255,311	255,311	255,311
UNAPPROPRIATED ENDING FUND BALANCE		76,300	(19,139)	(20,724)	52,644	52,644	52,644
TOTAL REQUIREMENTS		269,246	295,228	300,064	307,955	307,955	307,955

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
3100 Community Education - Non-reimbursable							
<u>RESOURCES</u>							
3100-020-3100-00	Beginning Fund Balance	10,181	4,819	13,555	13,555	13,555	13,555
<u>TUITION AND FEES</u>							
3100-100-4401-00	Continuing and Community Ed Tuition	1,293	1,505	1,500	3,000	3,000	3,000
3100-100-4416-00	Community Ed Course Fees	-	85	200	300	300	300
3100-100-4417-00	CEU/CED Other Course Fees		360		200	200	200
<u>OTHER FINANCING SOURCES</u>							
3100-190-4920-00	Transfer In From Special Fund	-					
	TOTAL RESOURCES	11,474	6,769	15,255	17,055	17,055	17,055
<u>REQUIREMENTS</u>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3100-200-5010-00	Administrative Salaries	2,864	3,069	3,285	3,453	3,453	3,453
3100-200-5030-00	Support Staff Salaries	677					
3100-200-5060-00	Instructional Salaries - Adjunct	533	586	-	2,000	2,000	2,000
3100-200-5090-00	Budgeted Benefits	1,785	1,696	1,668	2,500	2,500	2,500
<u>MATERIALS AND SERVICES</u>							
3100-200-6010-00	Supplies	1	-	200	400	400	400
3100-200-6020-00	Travel and Meetings	795	15	500	1,000	1,000	1,000
3100-200-6050-00	Postage and Shipping		-	100	100	100	100
3100-200-6086-00	Marketing - Other		-	334			
3100-200-6301-00	Instructional Contract - Other		-	200	200	200	200
3100-200-6302-00	Other Course Expense		246	500	500	500	500
<u>OTHER FINANCING USES</u>							
3100-800-8510-00	Transfer Out to General Fund		14	170	170	170	170
<u>CONTINGENCY</u>							
3100-850-9000-00	Contingency			6,100	5,299	5,299	5,299
	SUBTOTALS	6,655	5,626	13,057	15,622	15,622	15,622
3100-860-3100-00	Unappropriated Ending Fund Balance	4,819	1,143	2,198	1,433	1,433	1,433
	TOTAL REQUIREMENTS	11,474	6,769	15,255	17,055	17,055	17,055

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
3200 TBCC Store							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	14,743	15,001	8,000	12,000	12,000	12,000
<u>OTHER SOURCES</u>							
3200-150-4501-00	Store Sales	1,893	256	-	200	200	200
3200-150-4720-00	Miscellaneous Income	134	-	-			
<u>OTHER FINANCING SOURCES</u>							
3200-190-4920-00	Transfer In From Special Fund	-	-	-			
	TOTAL RESOURCES	16,770	15,257	8,000	12,200	12,200	12,200
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3200-400-6010-00	Supplies	69	262	-			
3200-400-6240-00	Non-capital Equipment - Equipment			2,000	2,000	2,000	2,000
3200-400-6330-00	Materials for Resale	1,700	483	1,000	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
3200-800-8510-00	Transfer Out to General Fund	-		5,000			
<u>CONTINGENCY</u>							
3200-850-9000-00	Contingency		-	-			
	SUBTOTALS	1,769	744	8,000	3,000	3,000	
3200-860-3100-00	Unappropriated Ending Fund Balance	15,001	14,513	-	9,200	9,200	9,200
	TOTAL REQUIREMENTS	16,770	15,257	8,000	12,200	12,200	12,200

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
3300 Customized Training							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	16,557	20,360	10,000	12,500	12,500	12,500
<u>LOCAL SOURCES</u>							
3300-050-4331-00	Contracts - Local	8,340	16,279	23,400	18,000	18,000	18,000
<u>TUITION AND FEES</u>							
3300-100-4401-00	Continuing and Community Ed Tuition	-	-	-			
3300-100-4416-00	CEU/CED Course Fees	-	-	-			
	TOTAL RESOURCES	24,897	36,639	33,400	30,500	30,500	30,500
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3300-200-5060-00	Instructional Salaries - Adjunct	2,839	9,065	21,023	10,000	10,000	10,000
3300-200-5090-00	Benefits	911	1,549	-	2,500	2,500	2,500
<u>MATERIALS AND SERVICES</u>							
3300-200-6010-00	Supplies	187	468	500	400	400	400
3300-200-6020-00	Travel and Meetings	-	33	-	-		
3300-200-6050-00	Postage and Shipping	-	21	100	50	50	50
3300-200-6301-00	Instructional Contract - Other	600	-	-	-		
<u>MATERIALS AND SERVICES</u>							
3300-300-6020-00	Travel and Meeting	-	15	1,000	1,000	1,000	1,000
<u>OTHER FINANCING USES</u>							
3300-800-8510-00	Transfer Out to General Fund	-	33	209	209	209	209
	SUBTOTALS	4,537	11,183	22,832	14,159	14,159	14,159
3300-860-3100-00	Unappropriated Ending Fund Balance	20,360	25,456	10,568	16,341	16,341	16,341
	TOTAL REQUIREMENTS	24,897	36,639	33,400	30,500	30,500	30,500

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
3310 Truck Driving Program							
<i>RESOURCES</i>							
3310-020-3100-00	Beginning Fund Balance	27,560	57,912	30,000	35,000	35,000	35,000
<u>TUITION AND FEES</u>							
3310-100-4416-00	CEU/CED Course Fees	177,500	168,500	212,109	205,000	205,000	205,000
3310-100-4710-00	Simulator Course Fees	-	21,600	10,000			
<u>OTHER SOURCES</u>							
3310-150-4770-00	Sale of Equipment	20	200				
<u>OTHER FINANCING SOURCES</u>							
3310-190-4920-00	Transfer In From Special Fund	-					
	TOTAL RESOURCES	205,080	248,212	252,109	240,000	240,000	240,000
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3310-200-5050-00	Instructional Salaries - Regular	45,481	58,993	59,560	66,360	66,360	66,360
3310-200-5060-00	Instructional Salaries - Adjunct	13,969	-	-			
3310-200-5070-00	Hourly Wages	-					
3100-200-5090-00	Benefits	28,691	39,064	37,708	40,700	40,700	40,700
<u>MATERIALS AND SERVICES</u>							
3310-200-6010-00	Supplies	1,690	2,207	1,500	1,000	1,000	1,000
3310-200-6170-00	Other Contracted Services	6,879	3,000	2,400	3,675	3,675	3,675
3310-200-6190-00	Licenses and renewals	-	-	7,400	7,400	7,400	7,400
3310-200-6210-00	Repair - Equipment	26,530	18,332	15,000	15,000	15,000	15,000
3310-200-6213-00	Vehicle Maintenance	847	1,768	2,000	1,000	1,000	1,000
3310-200-6225-00	Gasoline	8,705	6,622	12,000	9,000	9,000	9,000
3310-200-6233-00	Rent - Storage	2,390	2,439	2,500	2,600	2,600	2,600
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
3310-300-5010-00	Administrative Salaries	2,864	38,594	39,418	41,436	41,436	41,436
3310-300-5030-00	Support Staff Salaries	-					
3100-300-5090-00	Benefits	1,430	21,591	20,015	20,809	20,809	20,809
<u>MATERIALS AND SERVICES</u>							
3310-300-6010-00	Supplies	482	189	1,000	1,000	1,000	1,000
3310-300-6020-00	Travel and Meeting	1,331	138	1,000	1,000	1,000	1,000
3310-300-6050-00	Postage and Shipping	10	144	100	100	100	100
3310-300-6060-00	Membership Dues	375					
3310-300-6080-00	Advertising	-		-			
3310-300-6087-00	Promotional Materials	-					
3310-300-6170-00	Other Contracted Services	3,538	2,898	4,000	3,750	3,750	3,750
3310-300-6180-00	Insurance	1,956	2,200	6,300	7,700	7,700	7,700
<u>OTHER FINANCING USES</u>							
3310-800-8510-00	Transfer Out to General Fund	-	443	5,307			
3310-800-8510-00	Transfer Out to Enterprise Fund		34,292				
	SUBTOTALS	147,168	232,914	217,208	222,530	222,530	222,530
3310-860-3100-00	Unappropriated Ending Fund Balance	57,912	15,298	34,901	17,470	17,470	17,470
	TOTAL REQUIREMENTS	205,080	248,212	252,109	240,000	240,000	240,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
3400 TBCC Vending							
<u>RESOURCES</u>							
3400-020-3100-00	Beginning Fund Balance	9,181	8,198	300	8,200	8,200	8,200
<u>OTHER SOURCES</u>							
3400-150-4505-00	Vending Income	1,682	1,553	1,000		-	-
<u>OTHER FINANCING SOURCES</u>							
3400-190-4920-00	Transfer In From Special Fund	142					
	TOTAL RESOURCES	11,005	9,751	1,300	8,200	8,200	8,200
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3400-400-6010-00	Supplies	2,807	1,417				
3400-400-6210-00	Repair - Equipment	-		300			
3400-400-6240-00	Non-capital Equipment - Equipment	-					
3400-400-6330-00	Materials for Resale	-		1,000			
<u>OTHER FINANCING USES</u>							
3400-800-8510-00	Transfer Out to General Fund				8,200	8,200	8,200
<u>CONTINGENCY</u>							
3400-850-9000-00	Contingency	-					
	SUBTOTALS	2,807	1,417	1,300	8,200	8,200	8,200
3400-860-3100-00	Unappropriated Ending Fund Balance	8,198	8,334	-	-		
	TOTAL REQUIREMENTS	11,005	9,751	1,300	8,200	8,200	8,200



TILLAMOOK BAY
COMMUNITY COLLEGE

Debt Service Fund

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
DEBT SERVICE FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	(10,959)	38,398	1,201	110,000	110,000	110,000
LOCAL SOURCES	802,163	1,167,786	1,172,325	1,285,279	1,285,279	1,285,279
OTHER SOURCES	15,146	16,977	1,200	16,500	16,500	16,500
OTHER FINANCING SOURCES	189,694	226,782	195,435	220,000	220,000	220,000
TOTAL RESOURCES	996,044	1,449,943	1,370,161	1,631,779	1,631,779	1,631,779
<i>REQUIREMENTS</i>						
COLLEGE SUPPORT	1,600	3,200	1,600	3,200	3,200	3,200
DEBT SERVICE	956,046	1,325,348	1,368,561	1,422,371	1,422,371	1,422,371
SUBTOTALS	957,646	1,328,548	1,370,161	1,425,571	1,425,571	1,425,571
UNAPPROPRIATED ENDING FUND BALANCE	38,398	121,395	-	206,208	206,208	206,208
TOTAL REQUIREMENTS	996,044	1,449,943	1,370,161	1,631,779	1,631,779	1,631,779

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
4100 PERS Debt Service							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	23,404	38,426	1,201	80,000	80,000	80,000
<u>OTHER SOURCES</u>							
4100-150-4700-00	Interest Income	649	1,245	400			
<u>OTHER FINANCING SOURCES</u>							
4100-190-4910-00	Transfer In From General Fund	189,694	226,782	195,435	220,000	220,000	220,000
	TOTAL RESOURCES	213,747	266,453	197,036	300,000	300,000	300,000
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
4100-500-6040-00	Banking	1,600	3,200	1,600	3,200	3,200	3,200
<u>DEBT SERVICE</u>							
4100-750-8010-00	Debt Service - Principal	130,000	145,000	165,000	180,000	180,000	180,000
4100-750-8015-00	Debt Service - Interest	43,721	37,440	30,436	22,646	22,646	22,646
	SUBTOTALS	175,321	185,640	197,036	205,846	205,846	205,846
4100-860-3100-00	Unappropriated Ending Fund Balance	38,426	80,813	-	94,154	94,154	94,154
	TOTAL REQUIREMENTS	213,747	266,453	197,036	300,000	300,000	300,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
4200 2016 GO Bond Debt Service							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	(34,363)	(28)	-	30,000	30,000	30,000
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	788,320	815,926	807,428	860,360	860,360	860,360
4200-050-4310-00	Prior Years Property Taxes	13,843	13,477	16,497	29,965	29,965	29,965
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	14,497	15,732	800	1,500	1,500	1,500
	TOTAL RESOURCES	782,297	845,107	824,725	921,825	921,825	921,825
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	715,565	749,929	803,801	819,387	819,387	819,387
4200-750-8015-00	Debt Service - Interest	66,760	54,596	20,924	28,538	28,538	28,538
	SUBTOTALS	782,325	804,525	824,725	847,925	847,925	847,925
4200-860-3100-00	Unappropriated Ending Fund Balance	(28)	40,582	-	73,900	73,900	73,900
	TOTAL REQUIREMENTS	782,297	845,107	824,725	921,825	921,825	921,825

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
4210 2023 GO Bond Debt Service							
<i>RESOURCES</i>							
4210-020-3100-00	Beginning Fund Balance	-	-				
<u>LOCAL SOURCES</u>							
4210-050-4300-00	Current Year Property Taxes		338,383	348,400	382,954	382,954	382,954
4210-050-4310-00	Prior Years Property Taxes	-			12,000	12,000	12,000
<u>OTHER SOURCES</u>							
4210-150-4700-00	Interest Income	-			15,000	15,000	15,000
	TOTAL RESOURCES	-	338,383	348,400	409,954	409,954	409,954
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4210-750-8010-00	Debt Service - Principal	-			65,000	65,000	65,000
4210-750-8015-00	Debt Service - Interest		338,383	348,400	306,800	306,800	306,800
	SUBTOTALS	-	338,383	348,400	371,800	371,800	371,800
4210-860-3100-00	Unappropriated Ending Fund Balance				38,154	38,154	38,154
	TOTAL REQUIREMENTS	-	338,383	348,400	409,954	409,954	409,954



TILLAMOOK BAY
COMMUNITY COLLEGE

Capital Project Fund

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
CAPITAL PROJECT FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	379	15,563,076	235,009	7,270,000	7,270,000	7,270,000
FEDERAL SOURCES	-	-	529,944	-	-	-
STATE SOURCES	-	463,228	7,500,000	2,000,000	2,000,000	2,000,000
OTHER SOURCES	125,671	796,820	102,500	5,072	5,072	5,072
OTHER FINANCING SOURCES	15,450,489	584,994	14,500,000	9,800,000	9,800,000	9,800,000
TOTAL RESOURCES	15,576,539	17,408,118	22,867,453	19,075,072	19,075,072	19,075,072
<i>REQUIREMENTS</i>						
PLANT ADDITIONS	410,203	1,804,157	23,191,163	10,878,241	10,878,241	10,878,241
OTHER FINANCING USES	-	226	36,234	8,032,831	8,032,831	8,032,831
SUBTOTALS	410,203	1,804,383	23,227,397	18,911,072	18,911,072	18,911,072
UNAPPROPRIATED ENDING FUND BALANCE	15,563,076	15,603,735	(359,944)	164,000	164,000	164,000
TOTAL REQUIREMENTS	15,973,279	17,408,118	22,867,453	19,075,072	19,075,072	19,075,072

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5100 Main TBCC Building - Remodel							
<i>RESOURCES</i>							
<u>OTHER FINANCING SOURCES</u>							
5100-190-4950-00	Transfer In From Capital Project	-			1,000,000	1,000,000	1,000,000
	TOTAL RESOURCES	-	-	-	1,000,000	1,000,000	1,000,000
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5100 650 6170 00	Other Contracted Services				190,000	190,000	190,000
5100 650 7130 00	Capital Outlay - Building/Building Improv				780,000	780,000	780,000
5100-800-8510-00	Transfer Out to General Fund				30,000	30,000	30,000
	SUBTOTALS	-	-	-	1,000,000	1,000,000	1,000,000
	TOTAL REQUIREMENTS	-	-	-	1,000,000	1,000,000	1,000,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5200 General Obligation Bond Construction Fund							
<i>RESOURCES</i>							
5200-020-3100-00	Beginning Fund Balance	-	15,540,416	-	690,000	690,000	690,000
<u>OTHER SOURCES</u>							
5200-150-4700-00	Interest Income	91,527	749,500	100,000	1,072	1,072	1,072
<u>OTHER FINANCING SOURCES</u>							
5200-190-4790-00	Bond Proceeds	15,450,489	-	14,500,000			
5200-190-4950-00	Transfer In From Capital Project	-			8,000,000	8,000,000	8,000,000
	TOTAL RESOURCES	15,542,016	16,289,916	14,600,000	8,691,072	8,691,072	8,691,072
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>PERSONNEL SERVICES</u>							
5200-650-5010-00	Administrative Salaries		8,072		16,000	16,000	16,000
5200-650-5030-00	Support Staff Salaries				3,000	3,000	3,000
5200-650-5090-00	Budgeted Benefits	-	7,763	-	9,000	9,000	9,000
<u>MATERIALS AND SERVICES</u>							
5200 650 6010 00	Supplies	76					
5200 650 6020 00	Travel and Meeting - Wenaha	1,271	356				
5200 650 6050 00	Postage and Shipping		1,474		6,872	6,872	6,872
5200 650 6080 00	Advertising	519	5,483		2,076	2,076	2,076
5200 650 6155 00	Legal Fees	1,659	(237)		10,000	10,000	10,000
5200 650 6165 00	Bond Issuance Costs	197,991		225,000			
5200 650 6170 00	Other Contracted Services	196,738	1,329,058	14,371,266	1,230,678	1,230,678	1,230,678
5200 650 6205 00	Technology & Comm	86	176				
5200 650 6210 00	Supplies - Furniture		7,771				
5200 650 6220 00	Utilities		113,197		7,572	7,572	7,572
5200 650 6360 00	Misc. - Other Admin/Off-Site Costs		14,054				
5200 650 7100 00	Capital Outlay - Equipment				7,403,043	7,403,043	7,403,043
5200 650 7130 00	Capital Outlay - Building/Building Improv		278,484				
5200-800-8510-00	Transfer Out to General Fund		226	3,734	2,831	2,831	2,831
	SUBTOTALS	1,600	1,765,877	14,600,000	8,691,072	8,691,072	8,691,072
5200-860-3100-00	Unappropriated Ending Fund Balance	15,540,416	14,524,039	-	-		
	TOTAL REQUIREMENTS	15,542,016	16,289,916	14,600,000	8,691,072	8,691,072	8,691,072

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5250 Local Capital Fund							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	145,388	149,532	120,000	160,000	160,000	160,000
<u>OTHER SOURCES</u>							
5250-150-4700-00	Interest Income	4,144	7,820	2,500	4,000	4,000	4,000
	TOTAL RESOURCES	149,532	157,352	122,500	164,000	164,000	164,000
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
5250-800-8520-00	Transfer Out to Special Fund	-	-	32,500	-		
	SUBTOTALS	-	-	32,500	-	-	-
5250-860-3100-00	Unappropriated Ending Fund Balance	149,532	157,352	90,000	164,000	164,000	164,000
	TOTAL REQUIREMENTS	149,532	157,352	122,500	164,000	164,000	164,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5300 State Bond Match Construction Fund							
<i>RESOURCES</i>							
5300-020-3100-00	Beginning Fund Balance	-	-		6,000,000	6,000,000	6,000,000
<u>STATE SOURCES</u>							
5300-040-4205-00	State Bond Match for Capital Constructio		463,228	7,500,000	2,000,000	2,000,000	2,000,000
<u>OTHER SOURCES</u>							
5300-150-4700-00	Interest Income		9,500				
	TOTAL RESOURCES	-	472,728	7,500,000	8,000,000	8,000,000	8,000,000
<i>REQUIREMENTS</i>							
<u>MATERIALS AND SERVICES</u>							
5300-650-6170-00	Other Contracted Services			7,500,000			
<u>OTHER FINANCING USES</u>							
5300-800-8560-00	Transfer Out to Capital Project				8,000,000	8,000,000	8,000,000
	SUBTOTALS	-	-	7,500,000	8,000,000	8,000,000	8,000,000
5300-860-3100-00	Unappropriated Ending Fund Balance	-	472,728	-	-		
	TOTAL REQUIREMENTS	-	472,728	7,500,000	8,000,000	8,000,000	8,000,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5551 Industrial Technology Building							
<i>RESOURCES</i>							
5551-020-3100-00	Beginning Fund Balance	-	(11,479)		420,000	420,000	420,000
<u>FEDERAL SOURCES</u>							
5551-030-4120-00	Grants-Federal	-	-	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	-	584,994		800,000	800,000	800,000
	TOTAL RESOURCES	-	573,515	529,944	1,220,000	1,220,000	1,220,000
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5551-650-6050-00	Printing, Reprographics, and Postage				2,500	2,500	2,500
5551-650-6083-00	Newspaper Advertising				1,000	1,000	1,000
5551-650-6170-00	Contracted Services	11,465	38,460	1,059,888	150,000	150,000	150,000
5551-650-6205-00	Technology & Comm	14	46				
<u>CAPITAL OUTLAY</u>							
5551-650-7130-00	Capital Outlay - Building/Building Impro	-			1,066,500	1,066,500	1,066,500
5551-650-7140-00	Capital Outlay - Land	-		-			
	SUBTOTALS	11,479	38,506	1,059,888	1,220,000	1,220,000	1,220,000
5551-860-3100-00	Unappropriated Ending Fund Balance	(11,479)	535,009	(529,944)	-		
	TOTAL REQUIREMENTS	-	573,515	529,944	1,220,000	1,220,000	1,220,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
5550 Grant Capital Fund							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	(145,009)	(115,393)	115,009			
<i>OTHER SOURCES</i>							
5550-150-4740-00	Other Grant Source	30,000	30,000	-			
	TOTAL RESOURCES	(115,009)	(85,393)	115,009	-	-	-
<i>REQUIREMENTS</i>							
5550-650-6083-00	Newspaper Advertising	384					
5550-650-6170-00	Other Contracted Services			35,009	-		
	SUBTOTALS	384	-	35,009	-	-	-
5550-860-3100-00	Unappropriated Ending Fund Balance	(115,393)	(85,393)	80,000	-	-	-
	TOTAL REQUIREMENTS	(115,009)	(85,393)	115,009	-	-	-



TILLAMOOK BAY
COMMUNITY COLLEGE

Agency Fund

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
AGENCY FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	9,790	14,208	710	7,050	7,050	7,050
OTHER SOURCES	715	910	2,250	-	-	-
OTHER FINANCING SOURCES	4,504	-	8,000	5,000	5,000	2,000
TOTAL RESOURCES	15,009	15,118	10,960	12,050	12,050	9,050
<i>REQUIREMENTS</i>						
STUDENT SERVICES	801	1,153	3,841	5,210	5,210	5,210
FINANCIAL AID	-	7,800	6,600	6,840	6,840	6,840
SUBTOTALS	801	8,953	10,441	12,050	12,050	12,050
UNAPPROPRIATED ENDING FUND BALANCE	14,208	6,165	519	-	-	-
TOTAL REQUIREMENTS	15,009	15,118	10,960	12,050	12,050	12,050

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
7100 Associated Students of TBCC							
<i>RESOURCES</i>							
7100-020-3100-00	Beginning Fund Balance	8,960	13,378	500	7,000	7,000	7,000
<u>OTHER SOURCES</u>							
7100-150-4740-00	Associated Students of ASTBCC	715	905	1,000			
<u>OTHER FINANCING SOURCES</u>							
7100-190-4910-00	Transfer In From General Fund	4,504	-	8,000	2,000	2,000	2,000
	TOTAL RESOURCES	14,179	14,283	9,500	9,000	9,000	9,000
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
7100-400-6010-00	Supplies	422	145	400	1,660	1,660	1,660
7100-400-6020-00	Travel and Meetings	-	-	200	500	500	500
7100-400-6050-00	Postage and Shipping	-	-	5	-	-	-
7100-400-6170-00	Other Contracted Services	-	-	1,726	-	-	-
7100-400-6312-00	Student Activities	379	379	410	-	-	-
<u>FINANCIAL AID</u>							
7100-700-7520-00	Scholarships		7,800	6,240	6,840	6,840	6,840
	SUBTOTALS	801	8,323	8,981	9,000	9,000	9,000
7100-860-3100-00	Unappropriated Ending Fund Balance	13,378	5,960	519	-	-	-
	TOTAL REQUIREMENTS	14,179	14,283	9,500	9,000	9,000	9,000

ACCOUNT CODE	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
7200 Phi Theta Kappa Honorary Society							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	830	830	210	50	50	50
<i>OTHER SOURCES</i>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	-	5	1,250			
<i>OTHER FINANCING SOURCES</i>							
7200-190-4910-00	Transfer In From General Fund				3,000	3,000	3,000
	TOTAL RESOURCES	830	835	1,460	3,050	3,050	3,050
<i>REQUIREMENTS</i>						0	0
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7200-400-6010-00	Supplies	-	-	120	600	600	600
7200-400-6020-00	Travel and Meetings	-	-	160	200	200	200
7200-400-6050-00	Postage and Shipping	-	-	10			
7200-400-6060-00	Membership Dues	-	630	700	1,750	1750	1750
7200-400-6312-00	Student Activities	-		100	500	500	500
7200-400-6360-00	Miscellaneous	-	-	10			
<i>FINANCIAL AID</i>							
7200-700-7520-00	Scholarships	-	-	360			
	SUBTOTALS	-	630	1,460	3,050	3,050	3,050
7200-860-3100-00	Unappropriated Ending Fund Balance	830	205	-	-	-	-
	TOTAL REQUIREMENTS	830	835	1,460	3,050	3,050	3,050



TILLAMOOK BAY
COMMUNITY COLLEGE

Financial Aid Fund

	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
FINANCIAL AID FUND SUMMARY						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	98,816	107,919	122,500	54,360	54,360	54,360
FEDERAL SOURCES	485,026	894,064	1,131,073	1,379,182	1,379,182	1,379,182
STATE SOURCES	260,774	334,589	355,000	480,000	480,000	480,000
OTHER SOURCES	125,036	174,206	225,000	250,000	250,000	250,000
OTHER FINANCING SOURCES	-	143,454	139,125	160,000	160,000	160,000
TOTAL RESOURCES	969,652	1,654,232	1,972,698	2,323,542	2,323,542	2,323,542
<i>REQUIREMENTS</i>						
FINANCIAL AID	856,570	1,601,985	1,916,943	2,288,210	2,288,210	2,288,210
OTHER FINANCING USES	100	2,538	2,646	3,122	3,122	3,122
SUBTOTALS	856,670	1,604,523	1,919,589	2,291,332	2,291,332	2,291,332
UNAPPROPRIATED ENDING FUND BALANCE	107,919	37,278	53,109	32,210	32,210	32,210
TOTAL REQUIREMENTS	964,589	1,641,801	1,972,698	2,323,542	2,323,542	2,323,542



TILLAMOOK BAY
COMMUNITY COLLEGE

SUPPLEMENTARY INFORMATION

**AFFIDAVIT
OF
PUBLICATION**

COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Joe Warren, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

Tillamook Bay Community College
Budget Meeting
HH25-231

Was published **1 (one)** successive and consecutive week(s) in the following issues:

April 22, 2025


Joe Warren

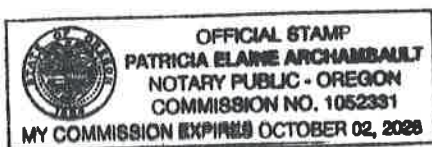
Subscribed and sworn before me
this

25 day of April, 2025



HH25-231 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, 2025, to June 30, 2026. This will be an in-person meeting with hybrid capabilities. The meeting will take place on April 30, 2025, at 5:00PM in Room 214/215 of the Main Building. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where the deliberation of the Budget Committee will take place. A copy of the budget document may be inspected or obtained on or after April 24, 2025, at 4301 Third Street, Tillamook, OR, between the hours of 8:30AM and 4:30PM. If a person with a disability needs assistance 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 www.tillamookbaycc.edu.

4/22/25



Tillamook Bay Community College

BUDGET COMMITTEE APPROVAL

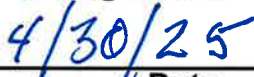
NOTICE OF APPROVAL BY BUDGET COMMITTEE

1. General Fund permanent tax rate at \$0.2636 per \$1,000 of assessed value.
2. Approved Debt Service Fund property tax levy of \$860,360 for 2016 general obligation bonded indebtedness.
3. Approved Debt Service Fund property tax levy of \$382,954 for 2023 general obligation bonded indebtedness.
4. Approved the entire FY 2025-2026 budget, as amended.

APPROVED BY BUDGET COMMITTEE ON APRIL 30, 2025



Budget Committee Chair



Date

AFFIDAVIT OF PUBLICATION


COUNTY OF TILLAMOOK
STATE OF OREGON SS.

I, Joe Warren, being first duly sworn, depose and say that I am The Clerk of The Headlight Herald, a newspaper of general circulation, as defined by sections ORS 193.010 and 193.020, printed and published at Tillamook, in the aforesaid county and state; that the

TBCC
OR-CC-1 Budget
HH25-301

Was published **1 (one)** successive and consecutive week(s) in the following issues:

May 20, 2025


Joe Warren

Subscribed and sworn before me this

22 day of May, 2025



FORM OR-CC-1		NOTICE OF BUDGET HEARING		HH25-301
<p>A public meeting of the Tillamook Bay Community College Education Board will be held on June 4, 2025 at 5:00 pm at Tillamook Bay Community College, Rooms 214/215, 4301 Third Street, Tillamook, Oregon. The meeting will also be held via Zoom at https://tillamookbaycc.zoom.us/j/81441589392?pwd=3ZdS9pdlLWp1d0tE9Ozt45b71fSO.1, meeting ID: 814 4158 9392, Passcode: 314026. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 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.</p>				
Contact: Shari Montazeri, CFO		Email: sharimontazeri@tillamookbaycc.edu		
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount 2023 - 2024	Adopted Budget 2024 - 2025	Approved Budget 2025 - 2026	
Beginning Fund Balance	23,830,658	9,316,132	16,563,563	
Current Year Property Taxes, other than Local Option Taxes	1,582,097	1,631,372	1,600,000	
Current Year Local Option Property Taxes	0	0	0	
Tuition and Fees	1,457,561	1,366,329	1,763,500	
Other Revenue from Local Sources	3,648,327	3,926,286	1,981,305	
Revenue from State Sources	5,724,095	12,738,321	7,933,411	
Revenue from Federal Sources	259,639	610,645	1,894,182	
Interfund Transfers	1,556,433	15,887,168	10,684,532	
All Other Budget Resources	1,553,707	886,250	557,537	
Total Resources	\$39,592,517	\$46,362,483	\$42,978,020	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services	6,786,817	8,078,086	8,391,813	
Materials & Services	3,709,232	2,867,111	3,885,625	
Financial Aid	1,644,848	1,923,543	2,323,467	
Capital Outlay	282,774	23,397,397	9,497,543	
Debt Service	1,325,348	1,370,161	1,422,371	
Interfund Transfers	1,559,860	823,846	10,706,504	
Operating Contingency	0	383,939	743,240	
All Other Expenditures	16	0	0	
Unappropriated Ending Fund Balance & Reserves	24,283,622	7,518,400	6,007,657	
Total Requirements	\$39,592,517	\$46,362,483	\$42,978,020	
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION				
Instruction	2,598,177	3,458,911	3,702,727	
FTE	23.56	23.14	25.40	
Instructional Support	1,572,816	1,656,970	1,738,939	
FTE	16.45	15.15	13.40	
Student Services other than Student Loans and Financial Aid	1,201,520	1,384,318	1,489,062	
FTE	13.50	13.50	12.00	
Student Loans and Financial Aid	1,645,403	1,968,593	2,337,560	
FTE	1.11	2.00	2.00	
Community Services	0	0	0	
FTE	0	0	0	
Support Serv. other than Facilities Acquisition and Construction	3,603,614	3,931,080	3,951,719	
FTE	18.55	18.65	19.20	
Facilities Acquisition and Construction	1,804,157	23,091,593	10,878,241	
FTE	0	0	0	
Interfund Transfers	1,559,860	976,018	10,706,504	
Debt Service	1,325,348	1,308,561	1,422,371	
Operating Contingency	0	7,290,460	5,497,335	
Unappropriated Ending Fund Balance and Reserves	24,283,622	1,235,979	1,253,562	

**2025-2026 BUDGET RESOLUTION
ADOPTING THE BUDGET**

BE IT RESOLVED, that the Board of the Tillamook Bay Community College District hereby adopts the budget for fiscal year 2025-2026 in the total of \$42,978,020. This budget is now on file at the District business office in Tillamook, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

<u>General Fund</u>		
	Instruction	\$2,839,643
	Instructional Support	1,051,115
	Student Services	1,099,928
	College Support	2,655,961
	Plant Operation & Maintenance	1,007,444
	Fund Transfers Out	365,000
	Contingency	262,941
	TOTAL GENERAL FUND	\$9,282,032
<u>Special Fund</u>		
	Instruction	\$693,246
	Instructional Support	611,029
	Student Services	374,084
	College Support	149,405
	Plant Operation and Maintenance	135,709
	Financial Aid	49,350
	Fund Transfers Out	2,296,972
	Contingency	475,000
	TOTAL SPECIAL FUND	\$4,784,795
<u>Enterprise Fund</u>		
	Instruction	\$169,838
	Instructional Support	76,795
	Student Services	3,000
	Fund Transfers Out	379
	Contingency	5,299
	TOTAL ENTERPRISE FUND	\$255,311
<u>Debt Service Fund</u>		
	College Support	\$3,200
	Debt Service	1,422,371
	Contingency	0
	TOTAL DEBT SERVICE FUND	\$1,425,571

<u>Capital Project Fund</u>	
Plant Additions	\$10,878,241
Fund Transfers Out	8,032,831
Contingency	0
TOTAL CAPITAL PROJECTS FUND	<u><u>\$18,911,072</u></u>

<u>Agency Fund</u>	
Student Services	\$5,210
Financial Aid	\$6,840
TOTAL AGENCY FUND	<u><u>\$12,050</u></u>

<u>Financial Aid Fund</u>	
Financial Aid	\$2,288,210
Fund Transfers Out	3,122
TOTAL FINANCIAL AID FUND	<u><u>\$2,291,332</u></u>

TOTAL APPROPRIATIONS, ALL FUNDS	<u><u>\$36,962,163</u></u>
---------------------------------	----------------------------

83

Amounts not appropriated:

<u>General Fund</u> – Ending Fund Balance	800,000
<u>Special Fund</u> – Ending Fund Balance	6,700
<u>Special Fund</u> – Reserves	4,754,095
<u>Enterprise Fund</u> – Ending Fund Balance	52,644
<u>Debt Service Fund</u> – Ending Fund Balance	206,208
<u>Capital Project Fund</u> – Ending Fund Balance	164,000
<u>Agency Fund</u> – Ending Fund Balance	0
<u>Financial Aid Fund</u> – Ending Fund Balance	32,210
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	<u><u>\$6,015,857</u></u>
TOTAL ADOPTED BUDGET	<u><u>\$42,978,020</u></u>

2025-2026 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 \$1,243,314 for debt service for general obligation bonds;


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

	EDUCATION LIMITATION
Permanent Rate Tax	\$0.2636/\$1,000
General Obligation Debt Service	\$1,243,314

The above 2025-2026 Resolution were approved and declared adopted this 4th day of June, 2025.



Chairperson, Board of Education
Tillamook Bay Community College

Attest:


Clerk of Board



TILLAMOOK BAY
COMMUNITY COLLEGE

APPENDIX

NON-FACULTY SALARY GRADES

Article No.: Appendix A - 1

Approved:

2025-2026 Executive and Management and Administrative Support Staff Salary Grades (Exempt)

GRADE	POSITION TITLE (or other similar position titles)
32	Vice President of Instruction Vice President of Student Services
28	Chief Financial Officer Director of Economic Development Council
26	Executive Director of Advancement and TBCC Foundation Executive Director of Facilities and Safety Executive Director of Information Technology
25	Dean (All)
23	Director of Institutional Effectiveness Director Small Business Development Center
22	Director of Library and Learning Services Human Resources Senior Manager
21	Senior Accountant
20	Director of Opportunity Programs Director of Student Success Registrar
18	CDL Coordinator Marketing Coordinator
17	Audio-Visual Technician Business Office 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 Payroll and Benefits Coordinator

2025-2026 Professional Support Staff Salary Grades (Non-Exempt)

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

TILLAMOOK BAY COMMUNITY COLLEGE
2025 - 2026 Regular Full-Time & Regular Part-Time Staff Salary Schedule
249 Day Contract

Grade	Step 1	2	3	4	5	6	7	8	9	10	11	12	13
1	\$23,541	\$24,247	\$24,975	\$25,724	\$26,496	\$27,291	\$28,109	\$28,953	\$29,821	\$30,716	\$31,637	\$32,587	\$33,564
2	\$24,718	\$25,460	\$26,224	\$27,010	\$27,821	\$28,655	\$29,515	\$30,400	\$31,312	\$32,252	\$33,219	\$34,216	\$35,242
3	\$25,954	\$26,733	\$27,535	\$28,361	\$29,212	\$30,088	\$30,991	\$31,920	\$32,878	\$33,864	\$34,880	\$35,927	\$37,005
4	\$27,252	\$28,070	\$28,912	\$29,779	\$30,672	\$31,592	\$32,540	\$33,516	\$34,522	\$35,558	\$36,624	\$37,723	\$38,855
5	\$28,615	\$29,473	\$30,357	\$31,268	\$32,206	\$33,172	\$34,167	\$35,192	\$36,248	\$37,336	\$38,456	\$39,609	\$40,798
6	\$30,045	\$30,947	\$31,875	\$32,831	\$33,816	\$34,831	\$35,876	\$36,952	\$38,060	\$39,202	\$40,378	\$41,590	\$42,837
7	\$31,548	\$32,494	\$33,469	\$34,473	\$35,507	\$36,572	\$37,669	\$38,799	\$39,963	\$41,162	\$42,397	\$43,669	\$44,979
8	\$33,125	\$34,119	\$35,142	\$36,196	\$37,282	\$38,401	\$39,553	\$40,739	\$41,962	\$43,221	\$44,517	\$45,853	\$47,228
9	\$34,781	\$35,825	\$36,899	\$38,006	\$39,147	\$40,321	\$41,531	\$42,776	\$44,060	\$45,382	\$46,743	\$48,145	\$49,590
10	\$36,520	\$37,616	\$38,744	\$39,907	\$41,104	\$42,337	\$43,607	\$44,915	\$46,263	\$47,651	\$49,080	\$50,553	\$52,069
11	\$38,346	\$39,497	\$40,682	\$41,902	\$43,159	\$44,454	\$45,787	\$47,161	\$48,576	\$50,033	\$51,534	\$53,080	\$54,673
12	\$40,264	\$41,471	\$42,716	\$43,997	\$45,317	\$46,676	\$48,077	\$49,519	\$51,005	\$52,535	\$54,111	\$55,734	\$57,406
13	\$42,277	\$43,545	\$44,851	\$46,197	\$47,583	\$49,010	\$50,481	\$51,995	\$53,555	\$55,162	\$56,816	\$58,521	\$60,277
14	\$44,391	\$45,722	\$47,094	\$48,507	\$49,962	\$51,461	\$53,005	\$54,595	\$56,233	\$57,920	\$59,657	\$61,447	\$63,290
15	\$46,610	\$48,008	\$49,449	\$50,932	\$52,460	\$54,034	\$55,655	\$57,325	\$59,044	\$60,816	\$62,640	\$64,519	\$66,455
16	\$48,941	\$50,409	\$51,921	\$53,479	\$55,083	\$56,736	\$58,438	\$60,191	\$61,996	\$63,856	\$65,772	\$67,745	\$69,778
17	\$51,388	\$52,929	\$54,517	\$56,153	\$57,837	\$59,572	\$61,360	\$63,200	\$65,096	\$67,049	\$69,061	\$71,133	\$73,266
18	\$53,957	\$55,576	\$57,243	\$58,960	\$60,729	\$62,551	\$64,427	\$66,360	\$68,351	\$70,402	\$72,514	\$74,689	\$76,930
19	\$56,655	\$58,355	\$60,105	\$61,908	\$63,766	\$65,679	\$67,649	\$69,678	\$71,769	\$73,922	\$76,139	\$78,424	\$80,776
20	\$59,488	\$61,272	\$63,110	\$65,004	\$66,954	\$68,962	\$71,031	\$73,162	\$75,357	\$77,618	\$79,946	\$82,345	\$84,815
21	\$62,462	\$64,336	\$66,266	\$68,254	\$70,302	\$72,411	\$74,583	\$76,820	\$79,125	\$81,499	\$83,944	\$86,462	\$89,056
22	\$65,585	\$67,553	\$69,579	\$71,667	\$73,817	\$76,031	\$78,312	\$80,661	\$83,081	\$85,574	\$88,141	\$90,785	\$93,509
23	\$68,864	\$70,930	\$73,058	\$75,250	\$77,507	\$79,833	\$82,228	\$84,694	\$87,235	\$89,852	\$92,548	\$95,324	\$98,184
24	\$72,308	\$74,477	\$76,711	\$79,012	\$81,383	\$83,824	\$86,339	\$88,929	\$91,597	\$94,345	\$97,175	\$100,091	\$103,093
25	\$75,923	\$78,201	\$80,547	\$82,963	\$85,452	\$88,015	\$90,656	\$93,376	\$96,177	\$99,062	\$102,034	\$105,095	\$108,248
26	\$79,719	\$82,111	\$84,574	\$87,111	\$89,725	\$92,416	\$95,189	\$98,044	\$100,986	\$104,015	\$107,136	\$110,350	\$113,660
27	\$83,705	\$86,216	\$88,803	\$91,467	\$94,211	\$97,037	\$99,948	\$102,947	\$106,035	\$109,216	\$112,493	\$115,867	\$119,343
28	\$87,890	\$90,527	\$93,243	\$96,040	\$98,921	\$101,889	\$104,946	\$108,094	\$111,337	\$114,677	\$118,117	\$121,661	\$125,311
29	\$92,285	\$95,053	\$97,905	\$100,842	\$103,867	\$106,983	\$110,193	\$113,499	\$116,904	\$120,411	\$124,023	\$127,744	\$131,576
30	\$96,899	\$99,806	\$102,800	\$105,884	\$109,061	\$112,333	\$115,703	\$119,174	\$122,749	\$126,431	\$130,224	\$134,131	\$138,155
31	\$101,744	\$104,796	\$107,940	\$111,178	\$114,514	\$117,949	\$121,488	\$125,132	\$128,886	\$132,753	\$136,735	\$140,837	\$145,063
32	\$106,831	\$110,036	\$113,337	\$116,737	\$120,239	\$123,847	\$127,562	\$131,389	\$135,331	\$139,390	\$143,572	\$147,879	\$152,316
33	\$112,173	\$115,538	\$119,004	\$122,574	\$126,251	\$130,039	\$133,940	\$137,958	\$142,097	\$146,360	\$150,751	\$155,273	\$159,931
34	\$117,781	\$121,315	\$124,954	\$128,703	\$132,564	\$136,541	\$140,637	\$144,856	\$149,202	\$153,678	\$158,288	\$163,037	\$167,928
35	\$123,670	\$127,381	\$131,202	\$135,138	\$139,192	\$143,368	\$147,669	\$152,099	\$156,662	\$161,362	\$166,203	\$171,189	\$176,324

INSURANCE BENEFIT AMOUNT

Full-time \$1,420.00 per month
Part-time (prorated based on actual FTE)

INSURANCE OPT-OUT BASE AMOUNT

Full-time \$269.92 per month
Part-time (prorated based on actual FTE)

SUMMARY OF EMPLOYEE BENEFITS (2025-2026)

Article No.: Appendix B – 1

Approved:

Reference:

Type of Employee	Insurance Coverage	Sick	POFLA (6)	Vacation	Paid Holiday	Bereavement Leave	Personal Leave (1)	TBCC Tuition Waiver	PERS
	Insurance Benefit Amount: \$1,420/per pay period. Includes all college approved plans. Employee Only. Dependents: 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	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	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 (3)	5 (3)	X (2)	8 credits for employee + dependents (as allowed by Policy 311)	X
PT Admin/Support Staff/Prof. Tutors Less than 996 hours/year		X (5)	X					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		5	5	3	Unlimited for employee + dependents (as allowed by Policy 311)	X
173 day Regular Faculty .5-.99 FTE	X (2)	X (2)	X					48credits 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 0.40/Employee pays 0.60

TILLAMOOK BAY COMMUNITY COLLEGE
2025-2026 Regular Full-Time & Regular Part-Time Faculty Salary Schedule
173 DAY CONTRACT

	Minimum Qualifications	MA+30*	MA+60*	Doctorate
	1	2	3	4
1	\$62,870	\$68,700	\$75,070	\$82,031
2	\$64,756	\$70,761	\$77,322	\$84,492
3	\$66,699	\$72,884	\$79,642	\$87,027
4	\$68,700	\$75,070	\$82,031	\$89,638
5	\$70,761	\$77,322	\$84,492	\$92,327
6	\$72,884	\$79,642	\$87,027	\$95,097
7	\$75,070	\$82,031	\$89,638	\$97,950
8	\$77,322	\$84,492	\$92,327	\$100,888
9	\$79,642	\$87,027	\$95,097	\$103,915
10	\$82,031	\$89,638	\$97,950	\$107,032
11	\$84,492	\$92,327	\$100,888	\$110,243
12	\$87,027	\$95,097	\$103,915	\$113,550
13	\$89,638	\$97,949	\$107,032	\$116,957

* semester credits

INSURANCE BENEFIT AMOUNT

Full-time \$1,420.00 per month

INSURANCE OPT-OUT BASE AMOUNT

Full-time \$269.92 per month

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	\$684	\$719	\$754	\$792	\$832
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	\$1,411	\$1,482	\$1,556	\$1,634	\$1,715
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	\$1,676	\$1,760	\$1,848	\$1,940	\$2,037
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	\$1,031	\$1,083	\$1,137	\$1,194	\$1,253

* Credit Adjunct Faculty advance tiers every 500 hours of instruction.

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.

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:	\$35.00/hour; must be a qualified substitute and approved by area Dean
Curriculum Development:	\$35.00/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 –

6016 Other Career Readiness Training –

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 -

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 –

6126 Employee Initiatives -

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.

