



**APPROVED BUDGET**

Fiscal Year 2026-2027

**Tillamook Bay Community College  
2025-2026 Budget Committee**

Mary Jones	Karen Matthews
Marilyn Roossinck	Richard Conti
Susan Weber	Eric Swanson
Romy Carver	Steve Vanderhoef
Betsy McMahon	Kathy Gervasi
Pat Ryan	Briar Smith
Mary Faith Bell	Marni Johnston

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

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# TILLAMOOK BAY

## COMMUNITY COLLEGE

### **General Information**

## **Vision**

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

## **Mission**

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

## **Strategic Priorities**

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

## **Values**

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

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

## **TBCC Equity Statement**

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

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

## **TBCC's Institutional Overview**

### **Introduction**

TBCC is the provider for post-secondary education in Tillamook County, 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 participated in a successful mid-cycle accreditation peer review in October 2024.

### **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 5,157, 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 50.4% of its population represented by males, and 49.6% 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 12.7 percent of its population is below the poverty level, which is slightly lower than the state average of 11.8 percent (2023 American Community Survey). While 90.7% of its population over the age of 25 are high school graduates, only 26.2% possess a bachelor's degree, compared to the state rate of 35.7%.

In terms of racial and ethnic diversity, Tillamook County is changing. While 82% of the county population identify themselves as White alone, Hispanic and Latino representation is the largest minority, at 12% and is increasing for those under 18 years of age (2020 Decennial Census). The Oregon Department of Education reports that 26.6% of students enrolled in Tillamook County schools are Hispanic/Latino. The percentage of the Hispanic/Latino population below the poverty level was 17.5% compared to 12.4% of White non-Hispanic residents (2024 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 1,838 students with a full-time equivalency of approximately 579 students in the 2024-2025 academic year. Approximately 47% of annual FTE was earned in Lower Division coursework, with approximately 17% in Career and Technical Education (preparatory and supplemental), 6% in College Preparation (including GED and English Language Learning) and 20% in Community Education.

In 2026-2027 the College will be offering 27 degree programs and 21 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 four registered apprenticeships, one pre-apprenticeship in carpentry, and one non-credit training certificate in truck driving. Two 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 (87.5%) in the achieved or minimally achieved range in 2024-2025.

### **Governance and Operations**

TBCC's governance and leadership structures are designed to support clear authority, appropriate participation, and effective institutional operations. Governance begins with the Board of Education, which is responsible for policy direction, fiduciary oversight, and the broad stewardship of the College. The President serves as the Board's sole employee and is responsible for carrying out Board policy, leading the institution, and ensuring that college operations, planning, and resource use align with institutional priorities. Shared governance and representative input occur primarily through College Council and related advisory committees and workgroups, which provide perspective, consultation, and feedback on matters of institutional importance. These bodies help ensure that employee and stakeholder voices inform college direction while preserving appropriate distinctions between governance and administration.

Operational leadership is structured to support day-to-day management, implementation, and accountability. Under this model, the President provides executive leadership and works through the Executive Cabinet, which serves as the primary senior operational leadership body. Deans and Directors are responsible for translating institutional priorities into operational practice within their respective areas, and department personnel carry out the instructional, service, and administrative work of the College. This structure is intended to place decision-making within the appropriate channel, with governance bodies focused on oversight and institutional direction, and operational leaders focused on implementation, supervision, coordination, and follow-through. For a small community college with limited staffing, this distinction is especially important. It helps reduce overlap, clarify responsibility, make efficient use of employee time, and support a more sustainable and accountable organizational model.

### **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 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.

<p><b>MISSION</b></p> <p>TBCC serves our diverse community equitably through educational excellence, community collaboration, and opportunities for lifelong learning.</p>	<p><b>VISION</b></p> <p>TBCC is the educational center of our community: responsive, innovative, empowering, and invested in the progress of all.</p>
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**VALUES (RISES)**

**Relationship-Oriented:** We prioritize relationships and partnerships that strengthen our community.

**Innovative:** We are continually evolving to meet the changing needs of our community with responsive and relevant solutions.

**Student-Centered:** We provide our students with the individualized support they need to achieve their unique goals.

**Equitable:** We are committed to tackling systemic inequities and building an accessible and inclusive environment.

**Scholarly Excellence:** We protect and promote an environment in which we explore, question, learn, and master both academic and skills-based knowledge.

STRATEGIC PRIORITIES	STRATEGIC OBJECTIVES
<p><b>Exceptional Student Experience</b> 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.</p>	<ul style="list-style-type: none"> <li>Increase the number of students that successfully complete the application to registration process.</li> <li>Increase students' reported sense of belonging and community and minimize any equity gaps.</li> </ul>
<p><b>Educational Excellence &amp; Workforce Development</b> 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.</p>	<ul style="list-style-type: none"> <li>Students make consistent progress toward their individual educational goals as measured by increased retention, completion, and transfer rates while addressing equity gaps.</li> <li>Increase the number of credential-seeking students who participate in applied learning experiences such as Cooperative Work Experience (CWE), internships, job shadowing, service learning.</li> </ul>
<p><b>Employee Experience &amp; Organizational Health</b> 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.</p>	<ul style="list-style-type: none"> <li>Increase the recruitment and retention of employees, with a focus on mirroring the demographics of Tillamook County.</li> <li>Improve employee experience as measured by engagement scores.</li> <li>Maintain economic stability while managing sustainable growth.</li> </ul>
<p><b>Community Engagement &amp; Awareness</b> 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.</p>	<ul style="list-style-type: none"> <li>Increase the percentage of organizational partners who report a shared sense of direction with TBCC</li> <li>Increase enrollment through targeted community outreach to systemically marginalized communities, high school students, and those seeking additional education.</li> </ul>
<p><b>Equity &amp; Inclusion</b> 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.</p>	<ul style="list-style-type: none"> <li>Implement the Equity Lens in both the development and review of policies, administrative rules, and decisions.</li> <li>Increase the community participation in conversations about how equitable environments enrich us all.</li> </ul>

**STRATEGIC INITIATIVES**

**Become Career Centered:** Integrate career development and workforce connections throughout the student experience.

**Deliver Responsive Student Engagement Opportunities:** Create equitable, innovative, and responsive student engagement opportunities.

**Modernize Curriculum Pathways for Workforce and Degree Success:** Strengthen curriculum alignment, update instructional data systems, and apply living-wage benchmarks to ensure programs lead to living-wage jobs and bachelor's degree attainment.

**Evolve Foundational Learning Pathways:** Expand and enhance corequisite models in math and writing to ensure all students have access to college-level coursework with embedded support.

**Invest in Campus Growth:** Plan for, invest in, and manage sustainable campus growth that supports the academic needs of students, the College, and community.

**Expand Accelerated Learning Strategies:** Develop, enhance, and align alternative options to gaining TBCC credits towards a credential, including dual credit options.

**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.

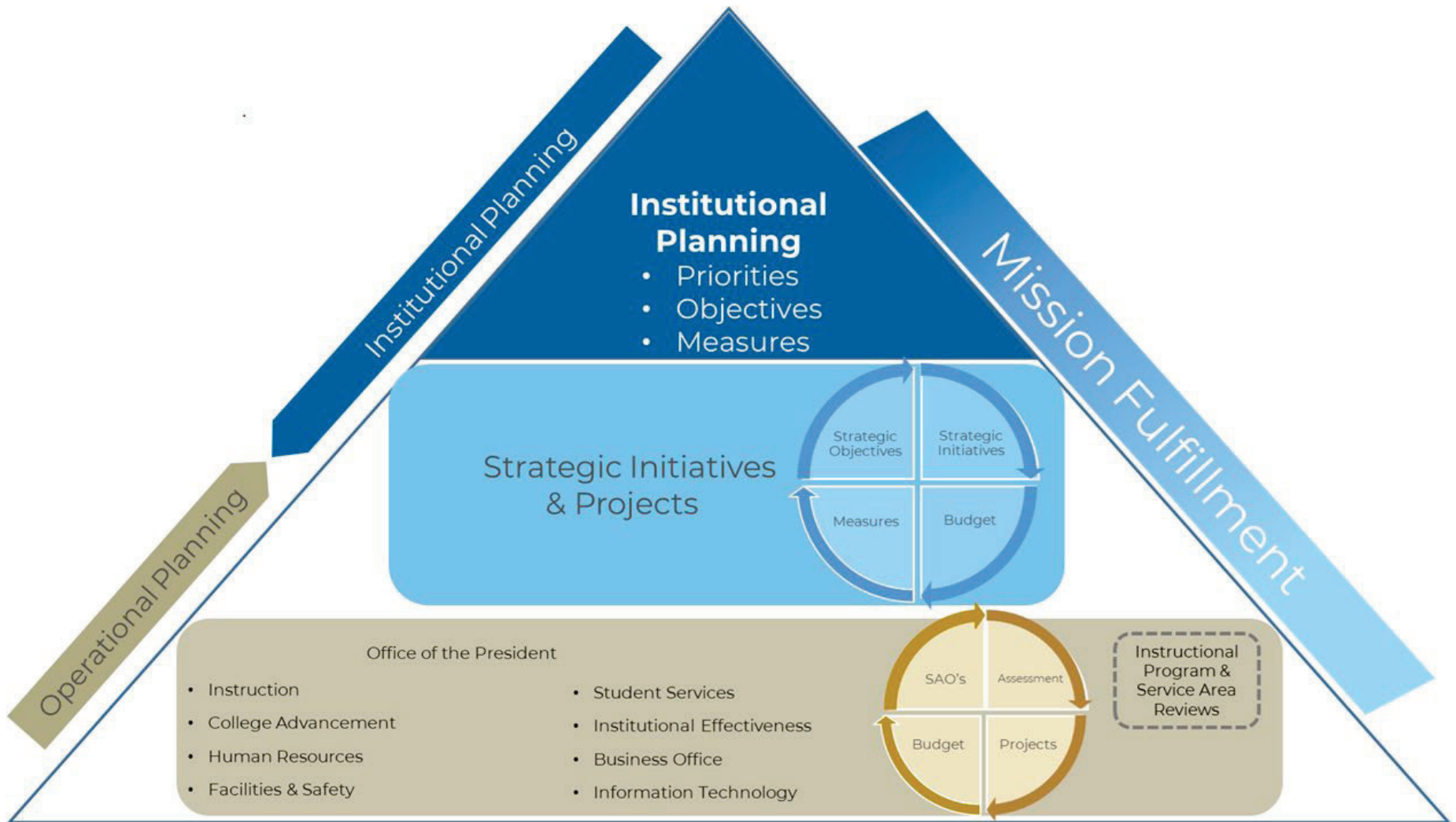
**Fiscal Sustainability and Resource Stewardship:** Strengthen the college's long term fiscal sustainability through strategic resource allocation, optimizing operational efficiencies, and data-informed budgeting.

**Grow our Capabilities:** Determine and provide key opportunities for professional growth and development for all employees.

**Enhance the Use of Jenzabar as an Enterprise Solution:** Build college-wide capacity to use Jenzabar effectively by expanding module adoption, and strengthening engagement to support onboarding, training, and continuous optimization.

**Build Partnerships:** Build relationships and partnerships throughout Tillamook County to provide expanded opportunities for students.

**Strengthen Community Belonging and Engagement:** Build sustained relationships with students and families, remove cultural and institutional barriers, and foster a campus environment where they feel safe, valued, and supported to succeed.



## 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



**Pat Ryan**, Retired Director of Facilities, TBCC  
Term expires June 2029  
At Large



**Suzanne Weber**, Senator District 16  
Term expires June 2029  
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



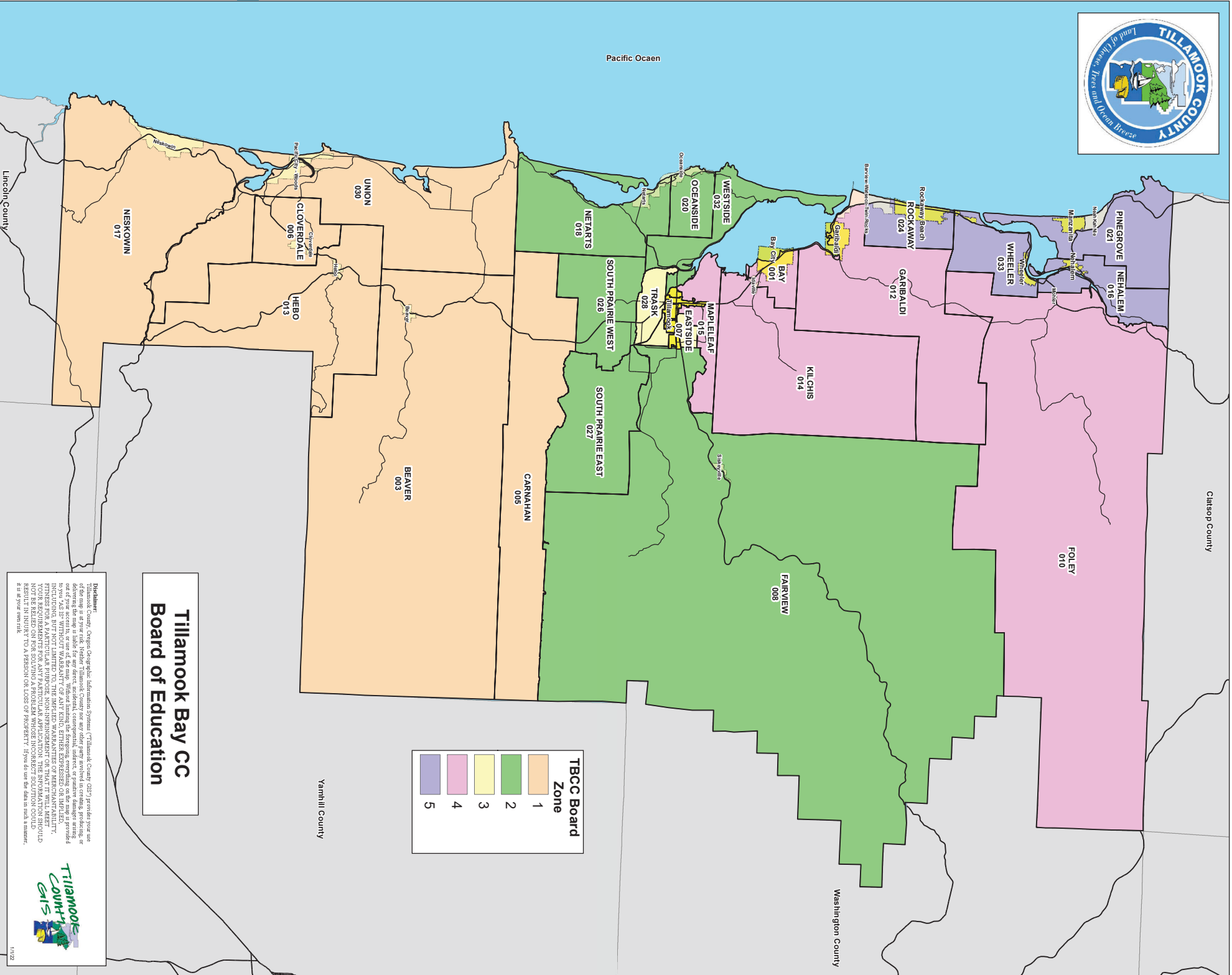
**Betsy McMahon**, Retired Educator  
Term expires June 2027  
Zone 5: Nehalem, Pine Grove, Rockaway Beach, Wheeler, and Manzanita



**Marilyn Roossinck**,  
Term expires June 2027  
Zone 2: Fairview, Netarts, Oceanside, South Prairie, and Westside



**Romy Carver**, Community Health  
expires June 2027  
Zone 4: Bay City, Garibaldi, Kilchis, Maple, and Foley



Pacific Ocea

Lincoln County

Clatsop County

Washington County

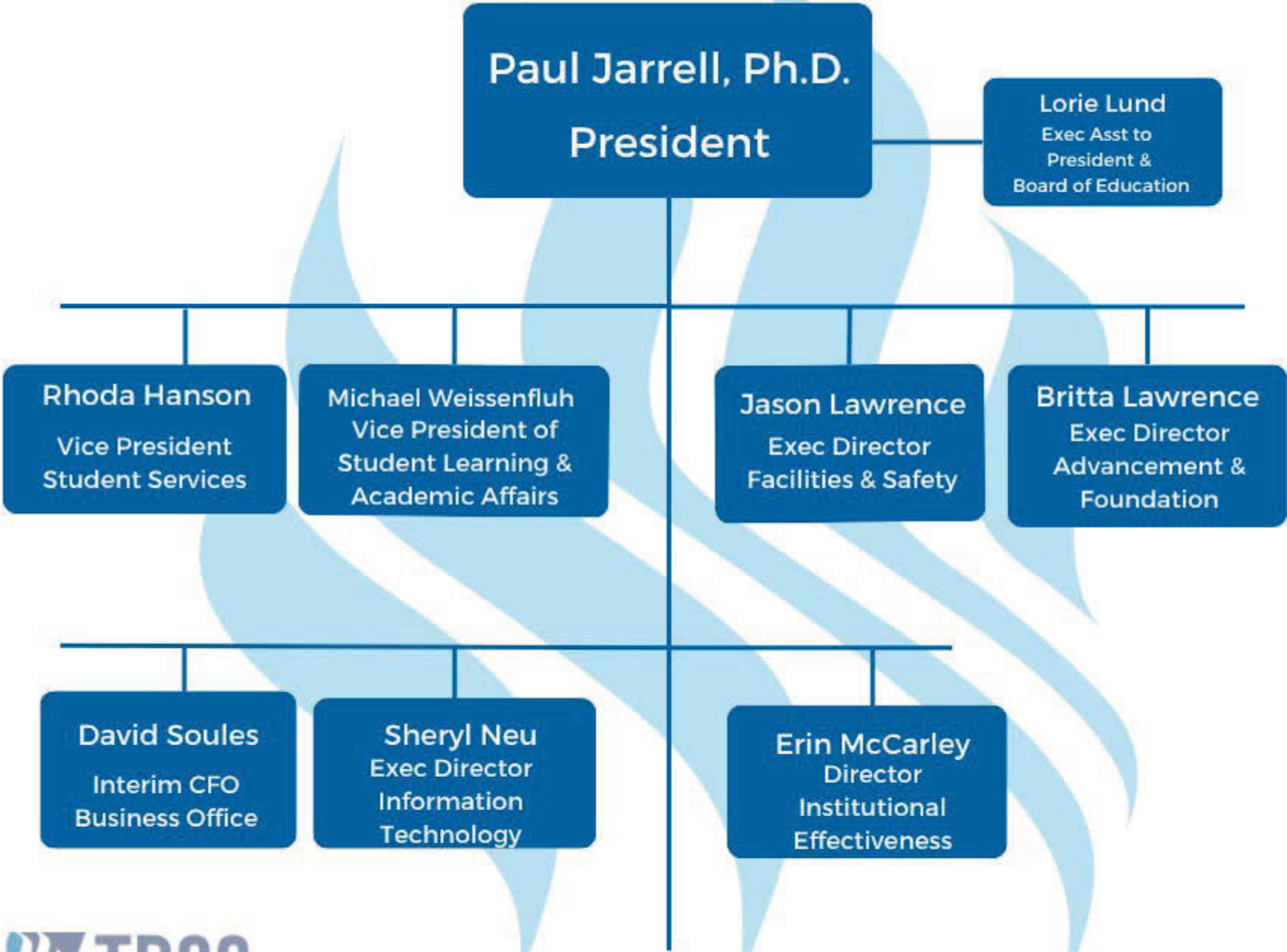
Yamhill County

TBCC Board	
Zone	
	1
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## Tillamook Bay CC Board of Education

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### **Office of the President**

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

### **Office of Institutional Effectiveness**

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

### **Human Resources**

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

## **Student Learning and Academic Affairs**

The Office of Academic Affairs provides oversight for all credit and non-credit courses and programs, developmental education courses, dual credit courses with the county high schools, college and career foundation 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 Affairs**

The office of Student Affairs 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 Affairs 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 and Safety**

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

## **Business Office**

The Business Office provides fiscal and resource management at the college. Under the guidance of the Chief Financial Officer (CFO), it ensures the college's financial health, overseeing business practices and resource allocation to fulfill the institution's educational mission and improve effectiveness. This office is instrumental in managing all accounting and financial reporting aspects and supervising centralized accounting functions such as accounts payable/receivable, grant accounting, investment, and payroll management. The Business Office oversees the Annual Audit and ensures compliance with various regulatory agencies. Additionally, it oversees the annual budget process, aligning the college's academic and administrative plans with strategic goals through budgeting.

### **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, AHS Room 203O  
Phone (503) 842-8222, ext. 1520

**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, AHS Room 203C  
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 Elementary Education (MTM)
- Associate of Science
- Associate of Science Transfer in Business (MTM)
- 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 General Studies

### Associate of Applied Science (AAS) Degrees

*Intended for students who want to earn a college degree and gain technical skills in a specific area.*

*AAS degrees are offered in the following areas:*

- Agriculture Technology
- Business Administration (online)
  - Emphasis in Accounting
  - Emphasis in Entrepreneurship
  - Emphasis in Marketing
- 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)

### 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

- Occupational Therapy Assistant (LBCC)
- Diagnostic Imaging (LBCC)

### Occupational Skills Certificate: Credits vary

### Manufacturing and Industrial Technology Certificates

- MSSC Certified Production Technician (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

### College and Career Foundations

- 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, Language Arts, Humanities focus

### 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

- Associate of Arts Transfer - Math or Science focus

### Business

- Associate of Science Oregon Transfer in 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)
- Structural Maintenance (less than one year)
- Manufacturing Technician

### People

- Associate of Arts Oregon Transfer in Education (MTM)
- Associate of Arts Transfer- Social Science focus

## 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 2026-2027**

**October 2025**

- Present Budget Development Timeline to the Board of Education

**November 2025**

- New position requests solicited from TBCC Managers

**December 2025**

- Leadership Team reviews and prioritizes new position requests
- FY 2024/2025 Audit complete

**January 2026**

- FY 2026/2027 Campus-wide Budget Forum #1
- FY 2026/2027 Budget assumptions determined by Leadership Team
- College Council discussion of new position requests and FY 2026/2027 budget assumptions
- FY 2024/2025 Audit presented to the Board of Education

**February 2026**

- FY 2024/2025 Audit uploaded to appropriate places
- Budget Committee members confirmed by Board of Education
- FY 2026/2027 Budget Assumptions and Guidelines presented to Board

**March 2026**

- Board sets FY 2026-2027 Tuition and Fees
- FY 2026/2027 Campus-wide Budget Forum #2

**April 2026**

- Deadline for Business Office completion of FY 2026/2027 Proposed Budget
- Publish Public Notice of Budget Committee meeting

**April 27 (week of)**

- First Budget Committee meeting to review FY 2026/2027 Proposed Budget
  - o Budget Committee “approves” FY 2026/2027 Proposed Budget

**May 2026**

- Second Budget Committee meeting (if necessary)
- Preparation of “Approved” Budget

**June 2026****June 8**

- Budget Hearing – receive public testimony
  - o Notice of Budget Hearing with Budget Summary
- Board of Education Meeting – Board enacts resolution to:
  - o formally adopt FY 2026/2027 budget
  - o make appropriations
  - o levy and categorize taxes

**June 15 – June 30**

- Special Board meeting (if necessary)

**July 2026****July 15 Deadline**

- Notice of levy and resolutions to County Assessor’s Office
- Filing of Board Adopted FY 2026/2027 Budget with County Clerk

## Budget Development Guidelines

The following Budget Assumptions and Guidelines were presented to the TBCC Board of Education on March 9, 2026. 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><b>Educational Program Support</b></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><b>Strategic Priority:</b></p> <p>Exceptional Student Experience                      Educational Excellence and Workforce Development                      Community Engagement and Awareness                      Equity and Inclusion</p>	<ol style="list-style-type: none"> <li>1. Recruit and retain full-time faculty at levels necessary to deliver quality instruction and support college-wide work.</li> <li>2. Re-invest in the implementation of Guided Pathways framework by joining the Rural Guided Pathways Project</li> <li>3. Support and develop curriculum leading to living wage occupations.                             <ol style="list-style-type: none"> <li>a. Industrial Technology/Advanced Manufacturing revision</li> <li>b. Apprenticeship growth</li> <li>c. Nursing and Allied Health pathways</li> <li>d. Education program development</li> </ol> </li> <li>4. Build and strengthen access of local high school students to relevant TBCC programs, courses, and services.</li> <li>5. Support engagement with Tillamook Education Consortium to enhance connections and strengthen K-14 programs of study.</li> <li>6. Increase use of OER materials and support programs.</li> <li>7. Provide early career exploration opportunities for students.</li> <li>8. Provide increased guidance and resources to support students throughout the student lifecycle.</li> <li>9. Offer tailored support services to address unique challenges of underrepresented and underserved student populations.</li> <li>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.</li> <li>11. Provide enhanced marketing and recruitment support for targeted outreach to underserved communities of Tillamook County.</li> </ol>

<b>Budget Development Guideline</b>	<b>Strategies / Objectives / Projects</b>
<p><b>Educational Program Equipment</b></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><b>Strategic Priority:</b>            Exceptional Student Experience            Educational Excellence and Workforce Development            Community Engagement and Awareness            Equity and Inclusion</p>	<ol style="list-style-type: none"> <li>1. Leverage grant and industry funding as appropriate to support equipment acquisition and maintenance.</li> <li>2. Provide adequate funding for industrial technology, science, nursing, and allied health lab equipment, models, and supplies.</li> <li>3. Continue planned upgrades of computer hardware and software in computer labs.</li> <li>4. Provide continued training and support for Canvas LMS.</li> </ol>
<p><b>Facilities</b></p> <p>Maintain current facilities and acquire new facilities necessary to achieve mission and strategic priorities.</p> <p><b>Strategic Priority:</b>            Exceptional Student Experience            Educational Excellence and Workforce Development            Community Engagement and Awareness            Equity and Inclusion</p>	<ol style="list-style-type: none"> <li>1. Maintain adequate staffing and contracted services to provide a quality learning and working environment at all TBCC facilities.</li> <li>2. Provide adequate support for ongoing maintenance needs of growing campus.</li> <li>3. Leverage new projects, where appropriate, to offset current deferred maintenance needs.</li> </ol>
<p><b>Technology</b></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><b>Strategic Priority:</b>            Exceptional Student Experience            Educational Excellence and Workforce Development            Employee Experience and Organizational Health</p>	<ol style="list-style-type: none"> <li>1. Enhance support for cybersecurity services.</li> <li>2. Maintain adequate staffing and contracted services to support TBCC's IT needs.</li> <li>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.</li> <li>4. Adequately fund IT succession planning services.</li> <li>5. Procurement of educational and administrative software licenses.</li> </ol>

Budget Development Guideline	Strategies / Objectives / Projects
<p><b>Faculty and Staff Development</b></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><b>Strategic Priority:</b>            Exceptional Student Experience            Employee Experience and Organizational Health            Equity and Inclusion</p>	<ol style="list-style-type: none"> <li>1. Continue faculty and administrative staff participation in State meetings.</li> <li>2. Continue funding for Faculty and Staff attendance at selected regional or national professional development opportunities.</li> <li>3. Continue funding support for professional development of faculty and staff through credit coursework and degrees.</li> <li>4. Fund professional development activities for enhancing student relations and student engagement.</li> <li>5. Provide adequate work time for employees to develop and update desk manuals.</li> <li>6. Provide incentives for cross-training of staff.</li> <li>7. Create organizational structures that provide pathways to more growth and responsibility.</li> <li>8. Support development of an inclusive campus culture and workplace environment through training and professional development for belonging and engagement.</li> </ol>
<p><b>Faculty and Staff Total Compensation</b></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><b>Strategic Priority:</b>            Employee Experience and Organizational Health            Equity and Inclusion</p>	<ol style="list-style-type: none"> <li>1. Consider Cost-of-Living Adjustment (COLA) of 3%.</li> <li>2. Increase monthly Health Insurance contribution</li> <li>3. Continue 6% PERS Employee Contribution pickup.</li> <li>4. Procure consulting services for Human Resources management.</li> </ol>
<p><b>Student Tuition and Fees</b></p> <p>Target movement of general tuition and fees to a level generally equivalent to those of Oregon's other community colleges.</p> <p><b>Strategic Priority:</b>            Exceptional Student Experience            Educational Excellence and Workforce Development            Employee Experience and Organizational Health</p>	<ol style="list-style-type: none"> <li>1. Adjust tuition and fees annually for inflation to avoid large increases.</li> <li>2. Increase Credit Tuition from \$114 to \$118 per credit.</li> <li>3. Increase Credit Universal Fee from \$28 to \$29 per credit.</li> </ol>



# **TILLAMOOK BAY**

COMMUNITY COLLEGE

**Budget Message**  
**Fiscal Year 2026-2027**

## Budget Message - Fiscal Year 2026–2027

In compliance with Oregon’s Local Budget Law (ORS 294.305 to 294.565) and the requirements governing community college districts under ORS Chapter 341, I am pleased to present the 2026–2027 Budget for Tillamook Bay Community College. 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 reflects both confidence in the college’s direction and realism about the environment in which we are operating.

This budget has been developed during a period of continued uncertainty at both the state and federal levels. In Oregon, the 2025–2027 biennium adopted budget provided an increase to the Community College Support Fund, which was welcomed and important for colleges across the state. At the same time, Oregon’s March 2026 revenue forecast noted continued downside risk, including recession concerns, inflationary pressures, labor market softening, and uncertainty related to trade and tariff conditions.

At the federal level, colleges also continue to operate in an unsettled landscape. For the 2026 – 2027 award year, the maximum Pell Grant remains \$7,395, and federal guidance indicates that amount is now in effect for the full award year. For a college like TBCC, where affordability and access are central to our mission, continued uncertainty in federal student aid policy matters because even modest changes can affect student enrollment, credit-taking behavior, and retention.

Against that backdrop, TBCC continues to make meaningful progress. The opening of the Administration and Health Sciences building and the continued development of the Center for Industrial Technologies represent major steps forward for the institution. These projects strengthen our ability to serve students and the community, especially in healthcare and career-technical education, while also marking a transition point as the college absorbs the ongoing costs of a larger and more complex campus environment.

This year’s budget reflects that reality. It supports the college’s mission and strategic priorities, but it also recognizes that growth must now be matched by a strong commitment to sustainability, discipline, and long-term planning.

## **Budget Overview**

The General Fund is the college's primary operating fund. It supports instruction, student services, college operations, and the day-to-day work that makes our mission possible. This proposed budget is designed to preserve core services, maintain financial stability, and support the college through a period in which new facilities, changing cost structures, and a less predictable external environment, are converging at once.

In many ways, this budget reflects a maturing institution. TBCC is stronger and more capable than it was just a few years ago. We have more programs, more visibility, stronger partnerships, and more physical capacity to serve students and our community. At the same time, those gains bring recurring obligations. This budget therefore focuses not only on what we hope to achieve next, but on what it will take to sustain the progress we have already made.

## **Revenue and Financial Context**

As in prior years, the General Fund relies on a combination of state support, local revenues, tuition and fees, beginning fund balance, transfers, and other miscellaneous sources. The overall revenue picture for 2026–2027 is stable enough to support continued operations, but it is not without pressure.

State support remains critically important. While the state's adopted budget was more favorable than many had feared, recent fiscal signals make clear that colleges should remain cautious. A budget that appears manageable can become much more difficult if state revenues soften, if rebalancing actions occur, or if inflation and other cost drivers continue to outpace public investment.

Local revenue also remains essential to the college's stability. Property taxes continue to provide an important base of support and reflect the trust our community has placed in TBCC. At the same time, the college continues to monitor longer-term questions related to timber revenues, local economic conditions, and the sustainability of reserve practices that were possible during earlier years. Those reserves have served the college well, but they should not be viewed as a permanent substitute for structural balance.

Tuition and fees are another important part of the college's revenue picture. TBCC remains committed to affordability and has worked to keep tuition increases modest and predictable over time. That approach remains especially important as students and families continue to face economic strain and as federal aid policy remains subject to change.

### **Expenditures and Structural Pressures**

As with most community colleges, personnel costs remain the single largest driver of expenditure in the General Fund. Compensation, health insurance, PERS contributions, and other benefit costs continue to increase, reflecting the basic cost of operating an institution that depends on skilled people to do meaningful work every day.

That reality is especially important at TBCC because compensation has become part of a broader institutional issue, not simply an annual budget line. In recent years, the college has taken steps to address market alignment and compensation competitiveness after recognizing that many employee salaries had fallen below market. That work has been necessary and appropriate. If TBCC expects to recruit and retain talented faculty and staff in a rural environment, support students effectively, and deliver the quality of service our mission demands, we must continue moving toward a compensation structure that is fair, competitive, and sustainable.

In addition, the college is now absorbing the ongoing costs of operating a multi-building campus. Utilities, custodial services, maintenance, technology support, security, furnishings, insurance, and operational staffing all increase when an institution grows physically. These are not one-time expenses; they become part of the college's base operating reality.

This is where structural balance becomes especially important. TBCC is not facing a crisis of mission or relevance. In fact, the opposite is true: the college is growing in ways that are meaningful and aligned with community need. But we are experiencing the kinds of structural pressures that often accompany growth. Recurring costs are increasing faster than some of our most reliable recurring revenues. That means the college must be increasingly careful about how it adds positions, expands services, or takes on new ongoing obligations. Reserves remain important, but they cannot be relied upon year after year to close gaps between ongoing revenues and ongoing expenditures.

Accordingly, this budget reflects a more deliberate and disciplined approach. We are reviewing staffing structures, service models, program mix, and operating assumptions with an eye toward long-term sustainability. That does not mean stepping back from our aspirations. It means being clear-eyed about what it will take to support those aspirations over time.

### **Programs and Strategic Priorities**

Even with these pressures, this budget continues to invest in the areas that matter most.

Healthcare programming remains one of the clearest examples of mission-aligned growth at TBCC. The college's nursing and allied health programs have strengthened our ability to serve both students and regional workforce needs, and our new facilities expand our capacity to support that work.

Career and technical education also remains central to our future. The continued development of the Center for Industrial Technologies supports TBCC's efforts in welding, industrial maintenance, manufacturing, and related workforce pathways. This work aligns well with statewide workforce priorities. Recent state reporting on Future Ready Oregon continues to emphasize persistent shortages in areas such as healthcare, manufacturing, and technology.

The college also remains committed to improving pathway clarity, advising, and holistic student support. In a rural community college environment, student success depends on more than classroom instruction alone. Students are more likely to persist when they have access to navigation, financial aid support, tutoring, responsive advising, and a genuine sense of belonging. For that reason, this budget seeks to protect the student-centered systems that are essential to equitable access and completion, even as we continue reviewing programs and structures for efficiency and sustainability.

### **Conclusion**

The 2026–2027 budget reflects a college that is both ambitious and realistic. Tillamook Bay Community College has real momentum. We have expanded our facilities, strengthened our programs, deepened our workforce relevance, and continued to grow our role in the community. Those are meaningful accomplishments, and they should give us confidence.

At the same time, confidence should not be confused with complacency. The state environment remains uncertain. The federal landscape remains unsettled. Operating costs continue to rise. Like many colleges, TBCC must now do the difficult but necessary work of ensuring that the institution we are building is one we can sustain.

For that reason, this budget is intentionally measured. It supports our highest priorities, protects core functions, and is more direct than in previous years about the structural pressures we must manage responsibly.

I remain deeply grateful to the Board of Education, our faculty and staff, our students, and our community partners for the dedication they continue to show to Tillamook Bay Community College. With thoughtful stewardship, continued collaboration, and a clear focus on mission, I am confident that TBCC will continue to meet the needs of our students and community well into the future.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Jarrell". The signature is written in a cursive, flowing style with a prominent initial "P".

Paul Jarrell, Ph.D.  
President



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

## **Budget Schedules**

**26-27 Schedule of Interfund Transfers**

	Revenues	Expenditures	Remarks
<b>GENERAL FUND</b>			
To Special Fund		20,000	Matching Funds for Special Funds/Grants
To Debt Service		265,000	Debt Service on PERS Pension Bonds
To Agency Fund		8,500	ASTBCC Officer employment costs (Scholarships), some supplies and memberships to PTK
To Financial Aid Fund		150,000	Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
From Special Fund	20,000		PERS Debt Service on eligible wages
From Special Fund	300,000		Timber tax to support operational expenses
From Special Fund	15,000		Administrative overhead on grants and contracts
From Capital Project Fund	-		PERS Debt Service on eligible wages
From Enterprise Fund	8,000		PERS Debt Service on eligible wages
From Financial Aid Fund	1,500		Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
TOTAL	344,500	443,500	
<b>SPECIAL FUND</b>			
To General Fund	20,000	335,000	PERS Debt Service on eligible wages, Administrative overhead on grants and contracts and Timber tax to support operational expenses
To Capital Project Fund		100,000	For CIT building renovations
To Capital Project Fund		500,000	Main TBCC Building repairs
TOTAL	20,000	935,000	
<b>FINANCIAL AID FUND</b>			
To General Fund		1,500	Federal Administrative Cost Allowance for PELL, Federal Work Study, and Supplemental Educational Opportunity Grant
From General Fund	150,000		Board approved scholarships, discounts, and institutional employment and match required for Federal Work Study and Supplemental Educational Opportunity Grant
TOTAL	150,000	1,500	

**ENTERPRISE FUND**

To General Fund 8,000 PERS Debt Service on eligible wages

TOTAL - 8,000

**DEBT SERVICE FUND**

From General Fund 265,000 PERS Debt Service on eligible wages

TOTAL 265,000 -

**CAPITAL PROJECT FUND**

To General Fund - PERS debt service on eligible wages  
 From Special Fund 600,000 For CIT building renovations and Main TBCC Building repairs

TOTAL 600,000 -

**AGENCY FUND**

From General Fund 8,500 ASTBCC Officer employment costs (Scholarships), some supplies and memberships to PTK

TOTAL 8,500 -

**TOTAL TRANSFER - ALL FUNDS** 1,388,000 1,388,000

-

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>ALL FUNDS SUMMARY</b>						
GENERAL FUND	7,964,991	8,397,115	10,082,032	9,268,167	9,268,167	
SPECIAL FUND	2,748,430	3,054,825	1,621,520	1,944,334	1,944,334	
ENTERPRISE FUND	244,630	209,712	226,700	246,553	246,553	
DEBT SERVICE FUND	1,411,545	1,470,553	1,521,779	1,224,600	1,224,600	
CAPITAL PROJECTS FUND	1,845,042	6,207,124	11,805,072	557,000	557,000	
AGENCY FUND	910	8,240	5,000	10,650	10,650	
FINANCIAL AID FUND	1,546,311	2,010,816	2,269,182	2,542,750	2,542,750	
<b>ALL FUNDS TOTALS</b>	<b>15,761,859</b>	<b>21,358,385</b>	<b>27,531,285</b>	<b>15,794,054</b>	<b>15,794,054</b>	<b>-</b>

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>ALL FUNDS SUMMARY BY APPROPRIATION CATEGORY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	23,830,658	24,195,015	16,563,553	10,719,758	10,719,758	
FEDERAL SOURCES	1,821,736	2,014,746	1,894,182	1,667,750	1,667,750	
STATE SOURCES	5,724,095	11,543,449	7,933,411	6,025,853	6,025,853	
LOCAL SOURCES	3,648,327	3,893,526	3,581,305	3,946,634	3,946,634	
TUITION AND FEES	1,457,561	1,739,270	1,763,500	2,151,553	2,151,553	
OTHER SOURCES	1,553,707	1,525,783	557,537	911,250	911,250	
OTHER FINANCING SOURCES	1,556,433	641,609	10,684,532	1,091,014	1,091,014	
<b>TOTAL RESOURCES</b>	<b>39,592,517</b>	<b>45,553,398</b>	<b>42,978,020</b>	<b>26,513,812</b>	<b>26,513,812</b>	-
<i>REQUIREMENTS</i>						
INSTRUCTION	2,596,177	3,323,801	3,702,727	3,492,172	3,492,172	
INSTRUCTIONAL SUPPORT	1,572,816	1,643,126	1,738,939	1,440,951	1,440,951	
STUDENT SERVICES	1,201,520	1,364,471	1,489,062	1,434,084	1,434,084	
COLLEGE SUPPORT	3,039,745	2,681,936	2,808,566	2,647,991	2,647,991	
PLANT OPERATION AND MAINTENANCE	563,869	822,031	1,143,153	1,132,335	1,132,335	
PLANT ADDITIONS	1,804,157	13,763,871	10,878,241	650,000	650,000	
FINANCIAL AID	1,645,403	2,034,280	2,337,560	2,618,780	2,618,780	
DEBT SERVICE	1,325,348	1,368,560	1,422,371	1,258,124	1,258,124	
OTHER FINANCING USES	1,559,860	641,324	10,706,504	2,783,150	2,783,150	
CONTINGENCY	-	-	743,240	209,882	209,882	
<b>SUBTOTALS</b>	<b>15,308,895</b>	<b>27,643,400</b>	<b>36,970,363</b>	<b>17,667,469</b>	<b>17,667,469</b>	-
RESERVES	-	-	4,754,095	4,750,000	4,750,000	
UNAPPROPRIATED ENDING FUND BALANCE	24,283,622	17,909,998	1,253,562	4,096,343	4,096,343	-
<b>TOTAL REQUIREMENTS</b>	<b>39,592,517</b>	<b>45,553,398</b>	<b>42,978,020</b>	<b>26,513,812</b>	<b>26,513,812</b>	-



# TILLAMOOK BAY

COMMUNITY COLLEGE

**General Fund**

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APROVED</u>	<u>2026-2027 ADOPTED</u>
<b>GENERAL FUND</b>							
<i>RESOURCES</i>							
1000-020-3100-00	Beginning Fund Balance	1,223,286	1,834,941	1,650,000	1,300,000	1,300,000	
<u>STATE SOURCES</u>							
1000-040-4200-00	Community College Support Fund	4,249,979	4,907,257	4,650,000	4,964,667	4,964,667	
1000-040-4210-00	State Timber Tax		1,095				
1000-040-4220-00	Grants-State						
<u>LOCAL SOURCES</u>							
1000-050-4300-00	Current Year Property Taxes	1,562,097	1,595,504	1,600,000	1,750,000	1,750,000	
1000-050-4310-00	Prior Years Property Taxes	22,296	28,653	25,000	25,000	25,000	
1000-050-4331-00	Contracts - Local				80,000	80,000	
<u>TUITION AND FEES</u>							
1000-100-4400-00	Tuition	927,467	1,086,529	1,100,000	1,350,000	1,350,000	
1000-100-4401-00	Continuing and Community Ed Tuition	5,029	12,628	15,000	15,000	15,000	
1000-100-4410-00	Fees	195,078	268,558	300,000	350,000	350,000	
1000-100-4411-00	Fees-Other Course Fees	87,247	120,739	120,000	145,000	145,000	
1000-100-4414-00	Fees-Credit Facility Use Fees	20,625	55,525		65,000	65,000	
1000-100-4450-00	Fees-ABE/GED	2,805	3,240		3,300	3,300	
1000-100-4461-00	Fees-Other Testing Fees	6,510	2,262		2,200	2,200	
1000-100-4480-00	Fees-Miscellaneous	28,035	17,529		8,500	8,500	
<u>OTHER SOURCES</u>							
1000-150-4500-00	Sales of Goods and Services	1,568	1,483				
1000-150-4502-00	GED Testing	30					
1000-150-4700-00	Interest Income	343,773	147,906	120,000	130,000	130,000	
1000-150-4710-00	Rental Income	6,482	30,480	2,500	30,000	30,000	
1000-150-4720-00	Miscellaneous Income	8,164	8,267	-	5,000	5,000	
1000-150-4770-00	Sale of Equipment		649				
<u>OTHER FINANCING SOURCES</u>							
1000-190-4920-00	Transfer In From Special Fund	491,715	80,235	450,000	320,000	320,000	
1000-190-4930-00	Transfer In From Enterprise Fund	490	6,999	8,579	8,000	8,000	
1000-190-4950-00	Transfer In From Capital Project Fund	226	3,868	32,831	-	-	
1000-190-4980-00	Transfer In From Financial Aid Fund	2,538	1,012	3,122	1,500	1,500	
1000-190-4991-00	Administrative Overhead Transfer	2,838	16,697	5,000	15,000	15,000	
<b>TOTAL RESOURCES</b>		<b>9,188,277</b>	<b>10,232,056</b>	<b>10,082,032</b>	<b>10,568,167</b>	<b>10,568,167</b>	<b>-</b>

		2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>GENERAL FUND SUMMARY</b>							
	<b>TOTAL RESOURCES</b>	<b>9,188,277</b>	<b>10,232,056</b>	<b>10,082,032</b>	<b>10,568,167</b>	<b>10,568,167</b>	<b>-</b>
<i>REQUIREMENTS</i>							
	INSTRUCTION	2,135,234	2,611,572	2,839,643	3,200,848	3,200,848	-
	INSTRUCTIONAL SUPPORT	719,162	846,424	1,051,115	902,981	902,981	-
	STUDENT SERVICES	774,692	911,878	1,099,928	1,070,794	1,070,794	-
	COLLEGE SUPPORT	2,845,156	2,481,061	2,655,961	2,562,006	2,562,006	-
	PLANT OPERATION AND MAINTENANCE	550,058	793,890	1,007,444	998,155	998,155	-
	TRANSFERS OUT	378,337	444,906	365,000	443,500	443,500	-
	CONTINGENCY	-	-	262,941	89,882	89,882	-
	<b>SUBTOTALS</b>	<b>7,402,639</b>	<b>8,089,731</b>	<b>9,282,032</b>	<b>9,268,167</b>	<b>9,268,167</b>	<b>-</b>
<i>RESERVES</i>							
	UNAPPROPRIATED ENDING FUND BALANCE	1,785,639	2,142,324	800,000	1,300,000	1,300,000	-
	<b>TOTAL REQUIREMENTS</b>	<b>9,188,277</b>	<b>10,232,056</b>	<b>10,082,032</b>	<b>10,568,167</b>	<b>10,568,167</b>	<b>-</b>

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>GENERAL FUND: INSTRUCTION SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTION</u>						
GENERAL INSTRUCTION	-	93,402	109,425	84,425	84,425	-
SMALL BUSINESS DEVELOPMENT	29,419	65,264	35,506	37,954	37,954	-
SKILLS DEVELOPMENT	85,511	101,370	152,939	154,932	154,932	-
CONTINUING EDUCATION	55,878	56,665	65,110	48,541	48,541	-
LDC - BUSINESS ADMINISTRATION	231,376	245,525	254,660	261,956	261,956	-
LDC - GENERAL EDUCATION	1,109,513	1,215,113	1,136,217	1,058,418	1,058,418	-
LDC - AG/NATURAL RESOURCES/FORESTRY	34,504	30,178	28,500	23,000	23,000	-
CTE - CRIMINAL JUSTICE/PUBLIC SAFETY	14,053	21,018	14,500	-	-	-
CTE - HEALTHCARE	124,969	295,707	266,726	350,351	350,351	-
CTE - NURSING	27,324	145,679	322,929	379,672	379,672	-
CTE - MANUFACTURING AND INDUSTRIAL TECH	124,327	108,467	88,000	330,427	330,427	-
INSTRUCTIONAL TECHNOLOGY	298,360	233,184	365,131	471,172	471,172	-
<b>INSTRUCTION TOTALS</b>	<b>2,135,234</b>	<b>2,611,572</b>	<b>2,839,643</b>	<b>3,200,848</b>	<b>3,200,848</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-200 General Instruction</b>							
MATERIALS AND SERVICES							
1000-200-6010-00	Supplies			1,000	1,000	1,000	
1000-200-6012-00	Textbooks		93,402	100,000	75,000	75,000	
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	
<b>SKILLS DEVELOPMENT TOTALS</b>		<b>-</b>	<b>93,402</b>	<b>109,425</b>	<b>84,425</b>	<b>84,425</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-210 Small Business Development</b>							
PERSONNEL SERVICES							
1000-210-5010-00	Administrative Salaries	20,753	40,362	23,950	24,668	24,668	
1000-210-5030-00	Support Staff Salaries		3,489				
1000-210-5090-00	Budgeted Benefits	8,666	21,413	11,556	13,286	13,286	
<b>SMALL BUSINESS DEVELOPMENT TOTALS</b>		<b>29,419</b>	<b>65,264</b>	<b>35,506</b>	<b>37,954</b>	<b>37,954</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-220 College and Career Foundations</b>							
PERSONNEL SERVICES							
1000-220-5010-00	Administrative Salaries	-	-		62,559	62,559	
1000-220-5050-00	Instructional Salaries - Regular	10,075	29,153	77,322			
1000-220-5060-00	Instructional Salaries - Adjunct	17,440	25,494				
1000-220-5070-00	Hourly Wages	38,296	24,221	30,000	45,000	45,000	
1000-220-5090-00	Budgeted Benefits	17,938	20,043	45,617	47,373	47,373	
MATERIALS AND SERVICES							
1000-220-6010-00	Supplies	43	-				
1000-220-6012-00	Textbooks	1,719	2,282				
1000-220-6020-00	Travel and Meetings	-	177				
<b>SKILLS DEVELOPMENT TOTALS</b>		<b>85,511</b>	<b>101,370</b>	<b>152,939</b>	<b>154,932</b>	<b>154,932</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-230 Continuing Education</b>							
PERSONNEL SERVICES							
1000-230-5010-00	Administrative Salaries	19,707	22,994	24,171	3,557	3,557	
1000-230-5060-00	Instructional Salaries - Adjunct	3,572	1,973	4,000	4,000	4,000	
1000-230-5090-00	Budgeted Benefits	11,233	12,661	12,939	2,984	2,984	
MATERIALS AND SERVICES							
1000-230-6010-00	Supplies	9	-				
1000-230-6050-00	Postage and Shipping	3	-				
1000-230-6301-00	Instructional Contract - Other	21,354	19,037	24,000	38,000	38,000	
	<b>CONTINUING EDUCATION TOTALS</b>	<b>55,878</b>	<b>56,665</b>	<b>65,110</b>	<b>48,541</b>	<b>48,541</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-240 LDC - Business Administration</b>							
PERSONNEL SERVICES							
1000-240-5050-00	Instructional Salaries - Regular	109,036	114,150	116,957	120,466	120,466	
1000-240-5060-00	Instructional Salaries - Adjunct	51,286	55,430	59,000	59,000	59,000	
1000-240-5090-00	Budgeted Benefits	70,039	74,432	78,703	82,490	82,490	
MATERIALS AND SERVICES							
1000-240-6010-00	Supplies	31	-				
1000-240-6012-00	Textbooks	367	541				
1000-240-6020-00	Travel and Meetings	617	763				
1000-240-6060-00	Membership Dues	-	209				
<b>LDC - BUSINESS ADMINISTRATION TOTALS</b>		<b>231,376</b>	<b>245,525</b>	<b>254,660</b>	<b>261,956</b>	<b>261,956</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-250 LDC - General Education</b>							
PERSONNEL SERVICES							
1000-250-5050-00	Instructional Salaries - Regular	508,731	543,784	529,117	457,053	457,053	
1000-250-5060-00	Instructional Salaries - Adjunct	247,621	281,112	250,000	265,000	265,000	
1000-250-5070-00	Hourly Wages	5,120	8,516				
1000-250-5090-00	Budgeted Benefits	333,535	375,664	348,600	327,865	327,865	
MATERIALS AND SERVICES							
1000-250-6010-00	Supplies	2,844	1,762				
1000-250-6012-00	Textbooks	523	505				
1000-250-6020-00	Travel and Meetings	1,366	114				
1000-250-6021-00	Professional Development	220	-				
1000-250-6050-00	Postage and Shipping	196	41				
1000-250-6240-00	Non-capital Equipment - Equipment	771	1,211				
1000-250-6260-00	College Functions	-	89				
1000-250-6302-00	Other Course Expense	8,586	2,315	8,500	8,500	8,500	
1000-250-6360-00	Miscellaneous	-	-				
<b>LDC - GENERAL EDUCATION TOTALS</b>		<b>1,109,513</b>	<b>1,215,113</b>	<b>1,136,217</b>	<b>1,058,418</b>	<b>1,058,418</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-260 LDC - Agriculture/Natural Resources/Forestry</b>							
PERSONNEL SERVICES							
1000-260-5060-00	Instructional Salaries - Adjunct	7,415	18,478	20,000	18,000	18,000	
1000-260-5090-00	Budgeted Benefits	1,965	3,963	8,000	4,500	4,500	
MATERIALS AND SERVICES							
1000-260-6020-00	Travel and Meeting	-	409				
1000-260-6170-00	Other Contracted Services	25,124	7,328				
1000-260-6302-00	Other Course Expense	-	-	500	500	500	
<b>LDC - AGRICULTURE/NAT RES/FORESTRY TOTALS</b>		<b>34,504</b>	<b>30,178</b>	<b>28,500</b>	<b>23,000</b>	<b>23,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-270 CTE - Criminal Justice/Public Safety</b>							
PERSONNEL SERVICES							
1000-270-5060-00	Instructional Salaries - Adjunct	8,609	18,898	11000			
1000-270-5070-00	Hourly Wages	4,025	-				
1000-270-5090-00	Budgeted Benefits	1,240	1,945	3500			
MATERIALS AND SERVICES							
1000-270-6010-00	Supplies	179	-				
1000-270-6302-00	Other Course Expense		175				
<b>CTE - CRIMINAL JUSTICE/PUBLIC SAFETY TOTALS</b>		<b>14,053</b>	<b>21,018</b>	<b>14,500</b>	-	-	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-271 - Healthcare</b>							
PERSONNEL SERVICES							
1000-271-5010-00	Administrative Salaries	35,300	108,323	111,784	115,137	115,137	
1000-271-5050-00	Instructional Salaries - Regular				27,561	27,561	
1000-271-5060-00	Instructional Salaries - Adjunct	28,250	84,074	70,000	75,000	75,000	
1000-271-5070-00	Hourly Wages	6,370	1,980				
1000-271-5090-00	Budgeted Benefits	23,540	71,872	54,942	97,653	97,653	
MATERIALS AND SERVICES							
1000-271-6010-00	Supplies	180	152				
1000-271-6012-00	Textbooks	-	50				
1000-271-6020-00	Travel and Meeting	2,804	3,098				
1000-271-6050-00	Postage and Shipping	715					
1000-271-6170-00	Other Contracted Services	16,200	-				
1000-271-6240-00	Non-capital Equipment - Equipment	-	-	13,000	10,000	10,000	
1000-271-6302-00	Other Course Expense	11,540	25,313	17,000	25,000	25,000	
1000-271-6360-00	Miscellaneous	70	845				
<b>CTE - HEALTHCARE TOTALS</b>		<b>124,969</b>	<b>295,707</b>	<b>266,726</b>	<b>350,351</b>	<b>350,351</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-272 CTE - Nursing</b>							
PERSONNEL SERVICES							
1000-272-5010-00	Administrative Salaries	-	46,364	46,688	48,088	48,088	
1000-272-5050-00	Instructional Salaries - Regular	-	39,195	92,177	131,901	131,901	
1000-272-5060-00	Instructional Salaries - Adjunct	3,498	20,549	50,000	50,000	50,000	
1000-272-5090-00	Budgeted Benefits	269	37,090	83,064	111,683	111,683	
MATERIALS AND SERVICES							
1000-272-6012-00	Textbooks	23,557	(1,820)	14,000	5,000	5,000	
1000-272-6020-00	Travel and Meeting	-	2,760	3,000	3,000	3,000	
1000-272-6050-00	Postage and Shipping	-	15				
1000-272-6302-00	Other Course Expenses		1,526	34,000	30,000	30,000	
<b>CTE - HEALTHCARE TOTALS</b>		<b>27,324</b>	<b>145,679</b>	<b>322,929</b>	<b>379,672</b>	<b>379,672</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-280 CTE - Manufacturing and Industrial Tech</b>							
PERSONNEL SERVICES							
1000-280-5010-00	Administrative Salaries	-	-	-	30,680	30,680	
1000-280-5050-00	Instructional Salaries - Regular	30,475	35,680	-	115,983	115,983	
1000-280-5060-00	Instructional Salaries - Adjunct	53,932	41,482	58,000	52,000	52,000	
1000-280-5070-00	Hourly Wages	774	-				
1000-280-5090-00	Budgeted Benefits	23,854	25,059	20,000	101,764	101,764	
MATERIALS AND SERVICES							
1000-280-6010-00	Supplies	(276)	-				
1000-280-6012-00	Textbooks	1,569	273				
1000-280-6020-00	Travel and Meeting	129	204				
1000-280-6050-00	Postage and Shipping	101	1				
1000-280-6230-00	Rent - Classroom	1,470	315				
1000-280-6240-00	Non-capital Equipment - Equipment	-	-				
1000-280-6241-00	Non-capital Equipment - Software	960	1,310				
1000-280-6302-00	Other Course Expense	11,339	3,861	10,000	30,000	30,000	
1000-280-6360-00	Miscellaneous	-	282				
<b>CTE - MANUFACTURING AND INDUSTRIAL TECH TOTALS</b>		<b>124,327</b>	<b>108,467</b>	<b>88,000</b>	<b>330,427</b>	<b>330,427</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-290 Instructional Technology</b>							
PERSONNEL SERVICES							
1000-290-5010-00	Administrative Salaries	49,617	54,427	80,092	55,236	55,236	
1000-290-5030-00	Support Staff Salaries	68,435	30,381	50,932	52,460	52,460	
1000-290-5090-00	Budgeted Benefits	59,674	38,665	70,856	64,140	64,140	
MATERIALS AND SERVICES							
1000-290-6010-00	Supplies	393	2,448	2,000	2,000	2,000	
1000-290-6050-00	Postage and Shipping		267				
1000-290-6060-00	Membership Dues	-	-	520	520	520	
1000-290-6170-00	Other Contracted Services	51,163	42,022	64,917	200,181	200,181	
1000-290-6190-00	Licenses and renewals	34,916	41,361	43,390	55,211	55,211	
1000-290-6200-00	Internet - Technology	8,949	5,588	11,424	11,424	11,424	
1000-290-6240-00	Non-capital Equipment - Equipment	25,213	18,025	25,000	20,000	20,000	
1000-290-6241-00	Non-capital Equipment - Software	-	-	1,000	-	-	
1000-290-7100-00	Capital Outlay - Equipment			15,000	10,000	10,000	
<b>INSTRUCTIONAL TECHNOLOGY TOTALS</b>		<b>298,360</b>	<b>233,184</b>	<b>365,131</b>	<b>471,172</b>	<b>471,172</b>	<b>-</b>

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2026-2027</b>	<b>2026-2027</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROPOSED</b>	<b>APROVED</b>	<b>ADOPTED</b>
<b>GENERAL FUND: INSTRUCTIONAL SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>INSTRUCTIONAL SUPPORT</u>						
INSTRUCTIONAL SUPPORT MANAGEMENT	417,038	524,829	686,170	611,694	611,694	
LIBRARY	165,294	189,414	214,580	155,602	155,602	
LEARNING LOUNGE/TESTING CENTER	136,830	132,181	150,365	135,685	135,685	
<b>INSTRUCTIONAL SUPPORT TOTALS</b>	<b>719,162</b>	<b>846,424</b>	<b>1,051,115</b>	<b>902,981</b>	<b>902,981</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-310 Instructional Support Management</b>							
PERSONNEL SERVICES							
1000-310-5010-00	Administrative Salaries	220,926	251,560	328,469	327,319	327,319	
1000-310-5030-00	Support Staff Salaries	31,386	102,196	101,910	50,932	50,932	
1000-310-5070-00	Hourly Wages	9,921	1,390				
1000-310-5090-00	Budgeted Benefits	134,115	154,874	223,941	199,593	199,593	
MATERIALS AND SERVICES							
1000-310-6010-00	Supplies	567	665	1,000	1,000	1,000	
1000-310-6020-00	Travel and Meetings	4,435	4,259	3,000	5,000	5,000	
1000-310-6021-00	Professional Development	5,352	(1,768)	15,000	15,000	15,000	
1000-310-6050-00	Postage and Shipping	22	83	100	100	100	
1000-310-6060-00	Membership Dues	450	1,374	750	750	750	
1000-310-6160-00	Accreditation and Assessment	7,596	10,154	12,000	12,000	12,000	
1000-310-6260-00	College Functions	737	42				
1000-310-6360-00	Miscellaneous	1,531	-				
<b>INSTRUCTIONAL SUPPORT MANAGEMENT TOTALS</b>		<b>417,038</b>	<b>524,829</b>	<b>686,170</b>	<b>611,694</b>	<b>611,694</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-320 Library</b>							
PERSONNEL SERVICES							
1000-320-5010-00	Administrative Salaries	62,111	103,782	78,313	80,661	80,661	
1000-320-5030-00	Support Staff Salaries	24,117	475	33,639			
1000-320-5070-00	Hourly Wages	-	-				
1000-320-5090-00	Budgeted Benefits	51,863	58,847	57,528	43,641	43,641	
MATERIALS AND SERVICES							
1000-320-6010-00	Supplies	1,802	1,154	2,000	2,000	2,000	
1000-320-6020-00	Travel and Meetings	446	663	600	600	600	
1000-320-6050-00	Postage and Shipping	219	197	300	500	500	
1000-320-6060-00	Membership Dues	119	234	200	200	200	
1000-320-6071-00	Library Materials	6,471	3,059	22,000	15,000	15,000	
1000-320-6170-00	Other Contracted Services	17,879	20,627	20,000	13,000	13,000	
1000-320-6360-00	Miscellaneous	267	376				
<b>LIBRARY TOTALS</b>		<b>165,294</b>	<b>189,414</b>	<b>214,580</b>	<b>155,602</b>	<b>155,602</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-330 Learning Lounge/Testing Center</b>							
PERSONNEL SERVICES							
1000-330-5030-00	Support Staff Salaries	33,734	35,390	37,086	38,199	38,199	
1000-330-5070-00	Hourly Wages	56,920	64,271	65,000	50,000	50,000	
1000-330-5090-00	Budgeted Benefits	39,287	27,843	37,779	35,986	35,986	
MATERIALS AND SERVICES							
1000-330-6010-00	Supplies	2,692	2,545	4,000	4,000	4,000	
1000-330-6170-00	Other Contracted Services	746	345	2,500	2,500	2,500	
1000-330-6321-00	Testing - GED	3,000	1,760	4,000	5,000	5,000	
1000-330-6360-00	Miscellaneous	451	27				
<b>LEARNING LOUNGE/TESTING CTR TOTALS</b>		<b>136,830</b>	<b>132,181</b>	<b>150,365</b>	<b>135,685</b>	<b>135,685</b>	<b>-</b>

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APROVED	2026-2027 ADOPTED
<b>GENERAL FUND: STUDENT SERVICES SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>STUDENT SERVICES</u>						
MANAGEMENT OF STUDENT SERVICES	214,183	209,789	228,920	177,216	177,216	-
FINANCIAL AID	220,307	248,419	221,628	235,479	235,479	-
ENROLLMENT SERVICES	92,724	182,268	199,459	118,418	118,418	-
ENGAGEMENT	86,654	2,547	32,925	21,250	21,250	-
ACADEMIC ADVISING	160,824	268,855	325,773	419,384	419,384	-
STUDENT RECRUITMENT	-	-	91,223	99,047	99,047	-
<b>STUDENT SERVICES TOTALS</b>	<b>774,692</b>	<b>911,878</b>	<b>1,099,928</b>	<b>1,070,794</b>	<b>1,070,794</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-410 Management of Student Services</b>							
PERSONNEL SERVICES							
1000-410-5010-00	Administrative Salaries	137,066	104,993	110,911	114,237	114,237	
1000-410-5070-00	Hourly Wages	(1,450)	24,258	34,539			
1000-410-5090-00	Budgeted Benefits	69,017	67,032	72,160	60,729	60,729	
MATERIALS AND SERVICES							
1000-410-6010-00	Supplies	17	239	1,935	500	500	
1000-410-6020-00	Travel and Meetings	894	1,226	5,075	1,500	1,500	
1000-410-6050-00	Postage and Shipping			1,350			
1000-410-6060-00	Membership Dues		1,762	2,950	250	250	
1000-410-6270-00	Graduation	8,639	10,279				
<b>MANAGEMENT OF STUDENT SERVICES TOTALS</b>		<b>214,183</b>	<b>209,789</b>	<b>228,920</b>	<b>177,216</b>	<b>177,216</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-420 Financial Aid</b>							
PERSONNEL SERVICES							
1000-420-5010-00	Administrative Salaries	28,140	34,998	36,971	38,079	38,079	
1000-420-5030-00	Support Staff Salaries	104,767	124,412	106,587	109,784	109,784	
1000-420-5090-00	Budgeted Benefits	84,827	87,712	75,570	86,116	86,116	
MATERIALS AND SERVICES							
1000-420-6010-00	Supplies	21	347				
1000-420-6020-00	Travel and Meetings	144	772				
1000-420-6060-00	Membership Dues	2,408	75				
1000-420-6170-00	Other Contracted Services	-	103	2,500	1,500	1,500	
<b>FINANCIAL AID TOTALS</b>		<b>220,307</b>	<b>248,419</b>	<b>221,628</b>	<b>235,479</b>	<b>235,479</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-430 Enrollment Services</b>							
PERSONNEL SERVICES							
1000-430-5010-00	Administrative Salaries	-	26,296	66,954	68,962	68,962	
1000-430-5030-00	Support Staff Salaries	53,398	83,399	54,034			
1000-430-5090-00	Budgeted Benefits	37,004	70,426	77,221	46,356	46,356	
MATERIALS AND SERVICES							
1000-430-6010-00	Supplies	198	227		250	250	
1000-430-6020-00	Travel and Meetings	301	7		250	250	
1000-430-6050-00	Postage and Shipping	772	575		950	950	
1000-430-6060-00	Membership Dues	-	100		100	100	
1000-430-6170-00	Other Contracted Services	1,051	-	1,250	1,550	1,550	
1000-430-6311-00	Student Support Services	-	1,238				
<b>ENROLLMENT SERVICES TOTALS</b>		<b>92,724</b>	<b>182,268</b>	<b>199,459</b>	<b>118,418</b>	<b>118,418</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-435 Engagement</b>							
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	36	7,250			
1000-435-6020-00	Travel and Meetings	37	753				
1000-435-6050-00	Postage and Shipping	96	-				
1000-435-6170-00	Other Contracted Services	-	-	4,750			
1000-435-6230-00	Rent - Classroom			925			
1000-435-6270-00	Graduation				12,000	12,000	
1000-435-6310-00	Student Life	2,118	1,758				
1000-435-6311-00	Student Support Services			20,000			
1000-435-6312-00	Student Activities	-	-		9,250	9,250	
	<b>ENGAGEMENT TOTALS</b>	<b>86,654</b>	<b>2,547</b>	<b>32,925</b>	<b>21,250</b>	<b>21,250</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-440 Academic Advising</b>							
PERSONNEL SERVICES							
1000-440-5010-00	Administrative Salaries	-	65,604	68,962	71,031	71,031	
1000-440-5030-00	Support Staff Salaries	95,826	76,561	112,117	157,751	157,751	
1000-440-5090-00	Budgeted Benefits	64,216	73,759	84,694	122,977	122,977	
MATERIALS AND SERVICES							
1000-440-6010-00	Supplies	340	499		825	825	
1000-440-6020-00	Travel and Meetings	312	426		1,000	1,000	
1000-440-6060-00	Membership Dues	-	285		800	800	
1000-440-6170-00	Other Contracted Services	-	49,857	60,000	60,000	60,000	
1000-440-6310-00	Student Life	130	1,864		5,000	5,000	
1000-440-6311-00	Student Support Services - ADA	-	-	-			
<b>ACADEMIC ADVISING TOTALS</b>		<b>160,824</b>	<b>268,855</b>	<b>325,773</b>	<b>419,384</b>	<b>419,384</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-470 Student Recruitment</b>							
PERSONNEL SERVICES							
1000-470-5010-00	Administrative Salaries			29,480	30,365	30,365	
1000-470-5090-00	Budgeted Benefits			15,543	17,682	17,682	
MATERIALS AND SERVICES							
1000-470-6010-00	Supplies			700	500	500	
1000-470-6050-00	Postage and Shipping			8,000	10,000	10,000	
1000-470-6082-00	Advertising			9,500	9,000	9,000	
1000-470-6100-00	Student Recruiting Publications			8,000	8,500	8,500	
1000-470-6130-00	Schedule Production			20,000	23,000	23,000	
<b>STUDENT RECRUITMENTS TOTALS</b>		<b>-</b>	<b>-</b>	<b>91,223</b>	<b>99,047</b>	<b>99,047</b>	<b>-</b>

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APROVED	2026-2027 ADOPTED
<b>GENERAL FUND: COLLEGE SUPPORT SUMMARY</b>						
<i>REQUIREMENTS</i>						
<u>COLLEGE SUPPORT</u>						
PRESIDENTS OFFICE AND GOVERNING BOARD	570,962	548,594	638,368	878,331	878,331	-
ADMINISTRATION	215,380	78,692	-	-	-	-
MARKETING AND PUBLIC RELATIONS	136,826	164,267	168,334	108,022	108,022	-
BUSINESS OFFICE	776,940	745,829	771,382	583,842	583,842	-
COMPUTER SERVICES	476,344	531,887	576,286	593,086	593,086	-
INSTITUTIONAL RESEARCH	129,289	148,381	121,241	124,871	124,871	-
COLLEGE DEVELOPMENT	127,295	97,194	160,829	168,354	168,354	-
HUMAN RESOURCES	344,790	150,061	121,521	80,000	80,000	-
EQUITY AND INCLUSION	17,330	14,656	98,000	25,500	25,500	-
GRANT WRITING	50,000	-	1,500	-	-	-
<b>COLLEGE SUPPORT TOTALS</b>	<b>2,845,156</b>	<b>2,479,561</b>	<b>2,657,461</b>	<b>2,562,006</b>	<b>2,562,006</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-510 Presidents Office and Governing Board</b>							
PERSONNEL SERVICES							
1000-510-5010-00	Administrative Salaries	324,363	290,488	309,776	311,511	311,511	
1000-510-5030-00	Support Staff Salaries	-	-				
1000-510-5090-00	Budgeted Benefits	119,157	139,102	137,692	157,420	157,420	
MATERIALS AND SERVICES							
1000-510-6010-00	Supplies	520	265	1,500	500	500	
1000-510-6020-00	Travel and Meetings	14,738	20,601	8,000	10,000	10,000	
1000-510-6021-00	Professional Development		27				
1000-510-6050-00	Postage and Shipping	47	10	100	100	100	
1000-510-6060-00	Membership Dues	84,513	75,037	75,000	75,000	75,000	
1000-510-6070-00	Publications	486	90	300	300	300	
1000-510-6170-00	Other Contracted Services	1,287	5,075	100,000	10,000	10,000	
1000-510-6240-00	Non-capital Equipment - Equipment	658	-				
1000-510-6260-00	Events Committee	4,012	4,881	-	7,500	7,500	
1000-510-6280-00	Governing Board	3,585	1,569	6,000	6,000	6,000	
1000-510-6290-00	Elections	-	6,193				
1000-510-6295-00	Strategic Investment				300,000	300,000	
1000-510-6360-00	Miscellaneous	17,596	5,256				
<b>PRESIDENTS OFFICE AND GOVERNING BOARD TOTALS</b>		<b>570,962</b>	<b>548,594</b>	<b>638,368</b>	<b>878,331</b>	<b>878,331</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-515 Administration</b>							
PERSONNEL SERVICES							
1000-515-5010-00	Administrative Salaries	75,173	45,142	-			
1000-515-5030-00	Support Staff Salaries	57,289	-	-			
1000-520-5070-00	Hourly Wages	2,569	4,215	-			
1000-515-5090-00	Budgeted Benefits	79,253	23,003	-			
MATERIALS AND SERVICES							
1000-515-6010-00	Supplies	149	-	-			
1000-515-6020-00	Travel and Meeting	60	2,931	-			
1000-515-6050-00	Postage and Shipping	1	-	-			
1000-515-6060-00	Membership Dues	-	-	-			
1000-515-6120-00	Community Relations	886	3,401	-			
	<b>ADMINISTRATION TOTALS</b>	<b>215,380</b>	<b>78,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-520 Marketing and Public Relations</b>							
PERSONNEL SERVICES							
1000-520-5010-00	Administrative Salaries	51,246	56,176	77,074	30,365	30,365	
1000-520-5030-00	Support Staff Salaries	-	-				
1000-520-5070-00	Hourly Wages	-	72	3,500	5,000	5,000	
1000-520-5090-00	Budgeted Benefits	28,507	30,954	39,035	18,932	18,932	
MATERIALS AND SERVICES							
1000-520-6010-00	Supplies	130	767	2,000	1,500	1,500	
1000-520-6020-00	Travel and Meetings	-	137	1,000	1,000	1,000	
1000-520-6050-00	Postage and Shipping	2	3,950	500	500	500	
1000-520-6060-00	Membership Dues	-	475	725	725	725	
1000-520-6082-00	Advertising	1,245	1,750	7,500	7,000	7,000	
1000-520-6083-00	Newspaper Advertising	4,308	4,709				
1000-520-6084-00	Digital Advertising	1,593	4,380				
1000-520-6085-00	Marketing - Promotions	3,715	10,335	17,000	17,000	17,000	
1000-520-6086-00	Marketing - Other	3,185	1,694				
1000-520-6100-00	Student Recruiting Publications	9,920	13,663				
1000-520-6120-00	Community Relations	440	239	12,000	15,000	15,000	
1000-520-6130-00	Schedule Production	26,986	29,447				
1000-520-6170-00	Other Contracted Services	915	1,800	4,000	7,000	7,000	
1000-520-6275-00	County Fair	4,634	3,469	4,000	4,000	4,000	
1000-520-6280-00	Gift Certificate Donations	-	250				
<b>MARKETING AND PUBLIC RELATIONS TOTALS</b>		<b>136,826</b>	<b>164,267</b>	<b>168,334</b>	<b>108,022</b>	<b>108,022</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-530 Business Office</b>							
PERSONNEL SERVICES							
1000-530-5010-00	Administrative Salaries	131,376	274,340	320,366	207,716	207,716	
1000-530-5030-00	Support Staff Salaries	97,820	106,639	80,760	86,619	86,619	
1000-530-5070-00	Hourly Wages	10,293	-				
1000-530-5090-00	Budgeted Benefits	123,103	197,587	216,756	163,507	163,507	
MATERIALS AND SERVICES							
1000-530-6010-00	Supplies	6,719	5,405	10,000	15,000	15,000	
1000-530-6020-00	Travel and Meetings	752	1,516	4,000	2,500	2,500	
1000-530-6021-00	Professional Development		98	20,000			
1000-530-6040-00	Banking	12,488	16,273	12,000	13,500	13,500	
1000-530-6050-00	Postage and Shipping	4,529	4,962	10,000	10,000	10,000	
1000-530-6060-00	Membership Dues	-	-	1,500	500	500	
1000-530-6080-00	Advertising	500	177				
1000-530-6150-00	Audit Fees	47,985	49,660	55,000	55,000	55,000	
1000-530-6151-00	Filing Fees	-	866	2,000	2,000	2,000	
1000-530-6152-00	Fines and Penalties	39,448	21,398	2,000	2,000	2,000	
1000-530-6155-00	Legal Fees	-	3,500	30,000	10,000	10,000	
1000-530-6156-00	Fees, Other	4,833	-				
1000-530-6170-00	Other Contracted Services	113,549	44,177				
1000-530-6180-00	Insurance	51,000	-				
1000-530-6340-00	Bad Debts	101,068	9,455	5,000	5,000	5,000	
1000-530-6350-00	Over and Short	-	-	2,000	500	500	
1000-530-6360-00	Miscellaneous	31,477	9,776		10,000	10,000	
	<b>BUSINESS OFFICE TOTALS</b>	<b>776,940</b>	<b>745,829</b>	<b>771,382</b>	<b>583,842</b>	<b>583,842</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-540 Computer Services</b>							
PERSONNEL SERVICES							
1000-540-5010-00	Administrative Salaries	108,557	119,493	151,594	128,883	128,883	
1000-540-5030-00	Support Staff Salaries	-	-				
1000-540-5090-00	Budgeted Benefits	57,363	64,074	80,160	75,164	75,164	
MATERIALS AND SERVICES							
1000-540-6010-00	Supplies	2,195	6,488	5,000	3,000	3,000	
1000-540-6020-00	Travel and Meetings	168	-	500	500	500	
1000-540-6050-00	Postage and Shipping	66	101	50	-	-	
1000-540-6060-00	Membership Dues	-	-	325	325	325	
1000-540-6170-00	Other Contracted Services	256,108	238,790	247,375	308,936	308,936	
1000-540-6190-00	Licenses and renewals	17,548	53,093	41,386	46,278	46,278	
1000-540-6200-00	Internet - Technology	7,189	15,729	4,896	10,000	10,000	
1000-540-6240-00	Non-capital Equipment - Equipment	22,859	25,993	30,000	20,000	20,000	
CAPITAL OUTLAY							
1000-540-7100-00	Capital Outlay - Equipment	4,291	8,126	15,000			
	<b>COMPUTER SERVICES TOTALS</b>	<b>476,344</b>	<b>531,887</b>	<b>576,286</b>	<b>593,086</b>	<b>593,086</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-550 Institutional Research</b>							
PERSONNEL SERVICES							
1000-550-5010-00	Administrative Salaries	80,581	93,822	75,068	77,320	77,320	
1000-550-5090-00	Budgeted Benefits	45,709	50,183	39,530	45,398	45,398	
MATERIALS AND SERVICES							
1000-550-6010-00	Supplies	310	461	400	400	400	
1000-550-6020-00	Travel and Meetings	2,221	3,447	1,200	1,200	1,200	
1000-550-6060-00	Membership Dues	-	-	75	85	85	
1000-550-6170-00	Other Contracted Services	-	-	4,500			
1000-550-6241-00	Non-capital Equipment - Software	468	468	468	468	468	
<b>INSTITUTIONAL RESEARCH TOTALS</b>		<b>129,289</b>	<b>148,381</b>	<b>121,241</b>	<b>124,871</b>	<b>124,871</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-560 College Advancement</b>							
PERSONNEL SERVICES							
1000-560-5010-00	Administrative Salaries	77,889	58,625	92,516	98,044	98,044	
1000-560-5030-00	Support Staff Salaries	-	-				
1000-560-5090-00	Budgeted Benefits	37,702	29,128	46,063	50,860	50,860	
MATERIALS AND SERVICES							
1000-560-6010-00	Supplies	690	495	700	700	700	
1000-560-6020-00	Travel and Meetings	246	1,103	2,500	3,000	3,000	
1000-560-6050-00	Postage and Shipping	2,219	585	1,000	1,000	1,000	
1000-560-6060-00	Membership Dues	262	415	250	250	250	
1000-560-6085-00	Scholarship Promotions	2,448	939				
1000-560-6087-00	College Development	4,014	3,358	5,000	12,000	12,000	
1000-560-6170-00	Other Contracted Services	-	-	2,500	2,000	2,000	
1000-560-6260-00	College Functions	1,667	1,681	10,000			
1000-560-6313-00	Alumni Association	158	700	300	500	500	
1000-560-6360-00	Miscellaneous	-	165				
<b>COLLEGE DEVELOPMENT TOTALS</b>		<b>127,295</b>	<b>97,194</b>	<b>160,829</b>	<b>168,354</b>	<b>168,354</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-570 Human Resources</b>							
PERSONNEL SERVICES							
1000-570-5010-00	Administrative Salaries	101,723	73,263	77,056			
1000-570-5070-00	Hourly Wages	4,423	-				
1000-570-5089-00	Tuition Waivers	22,526	10,230				
1000-570-5090-00	Budgeted Benefits	87,494	25,767	27,465			
MATERIALS AND SERVICES							
1000-570-6010-00	Supplies	794	52				
1000-570-6020-00	Travel and Meetings	582	1,235	500			
1000-570-6021-00	Professional Development	8,921	21,503		20,000	20,000	
1000-570-6022-00	Recruitment Travel	1,183	2,515	2,000	2,000	2,000	
1000-570-6050-00	Postage and Shipping	311	14				
1000-570-6060-00	Membership Dues	961	1,071	1,000			
1000-570-6080-00	Advertising	3,165	2,220	3,500	1,000	1,000	
1000-570-6125-00	Employee Relations	1,588	5,293		10,000	10,000	
1000-570-6155-00	Legal Fees	413	10,739				
1000-570-6170-00	Other Contracted Services	101,197	2,162	10,000	47,000	47,000	
1000-570-6190-00	Licenses and Renewals	192	340				
1000-570-6234-00	Rent - Apartment	30,569	2,786				
1000-570-6360-00	Miscellaneous	1,274	1,101				
<b>HUMAN RESOURCES TOTALS</b>		<b>344,790</b>	<b>150,061</b>	<b>121,521</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-580 Equity and Inclusion</b>							
PERSONNEL SERVICES							
1000-580-5010-00	Administrative Salaries	-	-	60,000			
1000-580-5090-00	Budgeted Benefits	-	-	38,000			
MATERIALS AND SERVICES							
1000-580-6010-00	Supplies	1,387	1,545		1,500	1,500	
1000-580-6020-00	Travel and Meeting	1,409	-				
1000-580-6050-00	Postage and Shipping	35	-				
1000-580-6170-00	Other Contracted Services	12,500	3,125		4,000	4,000	
1000-580-6314-00	Food Pantry	1,999	9,986		20,000	20,000	
<b>EQUITY AND INCLUSION TOTALS</b>		<b>17,330</b>	<b>14,656</b>	<b>98,000</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-600 Plant Operation and Maintenance</b>							
PERSONNEL SERVICES							
1000-600-5010-00	Administrative Salaries	166,817	265,507	285,538	236,266	236,266	
1000-600-5030-00	Support Staff Salaries	51,914	58,240	60,277	62,085	62,085	
1000-600-5090-00	Budgeted Benefits	96,718	189,872	206,187	191,204	191,204	
MATERIALS AND SERVICES							
1000-600-6010-00	Supplies	25,668	28,972	42,700	46,800	46,800	
1000-600-6010-06	Supplies - Equipment Maintenance	180	-				
1000-600-6020-00	Travel and Meetings	717	1,847	3,500	2,000	2,000	
1000-600-6030-00	Telephone	5,394	5,066	5,000			
1000-600-6050-00	Postage and Shipping	2	1				
1000-600-6060-00	Membership Dues	-	-	300	300	300	
1000-600-6170-00	Other Contracted Services	77,901	54,889	143,150	107,000	107,000	
1000-600-6170-04	Other Contracted Services - South	473	-				
1000-600-6170-07	Other Contracted Srvcs - Annual Testing	2,307	3,901				
1000-600-6180-00	Insurance	38,501	97,094	129,792	178,000	178,000	
1000-600-6210-00	Repair - Equipment - Electrical	446	-		8,500	8,500	
1000-600-6210-02	Repair - Equipment - Plumbing				6,500	6,500	
1000-600-6210-05	Repair - Equipment - HVAC	7,966	-		8,500	8,500	
1000-600-6212-00	Equipment Maintenance Contract	5,540	-				
1000-600-6213-00	Vehicle Maintenance	14	843	2,300	3,000	3,000	
1000-600-6215-00	Grounds Maintenance	7,190	6,780	14,100	16,000	16,000	
1000-600-6220-00	Utilities	48,922	42,964	86,400	114,000	114,000	
1000-600-6220-04	Utilities - South Center	937	1,239				
1000-600-6225-00	Gasoline	659	1,580				
1000-600-6232-00	Rent - Equipment/Film	10,074	-				
1000-600-6233-00	Rent - Storage			16,200	6,000	6,000	
1000-600-6234-00	Rent - Apartment		32,109	6,000	6,000	6,000	
1000-600-6240-00	Non-capital Equipment - Equipment	1,718	2,986	6,000	6,000	6,000	
<b>PLANT OPERATION AND MAINTENANCE TOTALS</b>		<b>550,058</b>	<b>793,890</b>	<b>1,007,444</b>	<b>998,155</b>	<b>998,155</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>1000-800 Other Financing Uses</b>							
1000-800-8520-00	Transfer Out to Special Fund	25,000	15,629	-	20,000	20,000	
1000-800-8540-00	Transfer Out to Debt Service Fund	226,683	265,588	220,000	265,000	265,000	
1000-800-8540-01	Transfer Out to Debt Service Fund - SBDC	98	1,776				
1000-800-8570-00	Transfer Out to Agency Fund	-	-	5,000	8,500	8,500	
1000-800-8580-00	Transfer Out to Financial Aid Fund	126,556	161,913	140,000	150,000	150,000	
	<b>OTHER FINANCING USES TOTALS</b>	<b>378,337</b>	<b>444,906</b>	<b>365,000</b>	<b>443,500</b>	<b>443,500</b>	<b>-</b>
<b>1000-850 Contingency</b>							
1000-850-9000-00	Contingency	-	-	262,941	89,882	89,882	
	<b>CONTINGENCY TOTALS</b>	<b>-</b>	<b>-</b>	<b>262,941</b>	<b>89,882</b>	<b>89,882</b>	<b>-</b>
1000-860-3100-00	Unappropriated Ending Fund Balance	1,688,804	2,143,698	800,000	1,300,000	1,300,000	
	<b>TOTAL REQUIREMENTS</b>	<b>9,188,277</b>	<b>10,232,056</b>	<b>10,082,032</b>	<b>10,568,167</b>	<b>10,568,167</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Special Fund**

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	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>SPECIAL FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	7,284,752	6,901,099	7,390,688	7,709,832	7,709,832	-
FEDERAL SOURCES	129,240	192,508	515,000	50,000	50,000	-
STATE SOURCES	676,300	754,010	803,411	581,186	581,186	-
LOCAL SOURCES	879,868	1,072,650	653,026	878,834	878,834	-
TUITION AND FEES	14,316	3,199	20,000	20,000	20,000	-
OTHER SOURCES	181,169	382,800	163,465	358,450	358,450	-
OTHER FINANCING SOURCES	30,945	37,584	-	55,864	55,864	-
<b>TOTAL RESOURCES</b>	<b>9,196,589</b>	<b>9,343,850</b>	<b>9,545,590</b>	<b>9,654,166</b>	<b>9,654,166</b>	<b>-</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	311,091	562,607	693,246	109,784	109,784	-
INSTRUCTIONAL SUPPORT	805,910	727,658	611,029	479,592	479,592	-
STUDENT SERVICES	415,708	427,152	376,584	342,740	342,740	-
COLLEGE SUPPORT	241,377	199,277	149,405	85,985	85,985	-
PLANT OPERATION AND MAINTENANCE	13,810	28,142	135,709	134,180	134,180	-
FINANCIAL AID	55,084	83,680	49,350	49,350	49,350	-
OTHER FINANCING USES	1,102,720	89,981	2,294,472	1,053,270	1,053,270	-
CONTINGENCY	-	-	475,000	120,000	120,000	-
<b>SUBTOTALS</b>	<b>2,945,700</b>	<b>2,118,497</b>	<b>4,784,795</b>	<b>2,374,901</b>	<b>2,374,901</b>	<b>-</b>
RESERVES	-	-	4,754,095	7,214,873	7,214,873	-
UNAPPROPRIATED ENDING FUND BALANCE	6,901,098	7,832,487	6,700	64,392	64,392	-
<b>TOTAL REQUIREMENTS</b>	<b>9,846,798</b>	<b>9,950,984</b>	<b>9,545,590</b>	<b>9,654,166</b>	<b>9,654,166</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2010 Nursing Program Agreement</b>							
<i>RESOURCES</i>							
<u>OTHER SOURCES</u>							
2010-150-4600-00	Contract Income	50,000	50,000	57,865	50,000	50,000	
<u>OTHER FINANCING SOURCES</u>							
2010-190-4910-00	Transfer In From General Fund						
	<b>TOTAL RESOURCES</b>	<b>50,000</b>	<b>50,000</b>	<b>57,865</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
PERSONNEL SERVICES							
<u>INSTRUCTION</u>							
2010-200-5050-00	Instructional Salaries		30,402	37,086	32,812	32,812	
2010-200-5060-00	Instructional Salaries - Adjunct	4,583	36,595				
2010-200-5090-00	Budgeted Benefits	352	24,000	20,779	17,188	17,188	
2010-200-6010-00	Supplies		1,808				
2010-200-6170-00	Other Contracted Services	-	-				
2010-800-8510-00	Other Contracted Services		2,260	-			
	<b>TOTAL REQUIREMENTS</b>	<b>4,935</b>	<b>95,065</b>	<b>57,865</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2171 FRO Youth Industrial</b>							
<i>RESOURCES</i>							
2171-020-3100-00	Beginning Fund Balance		-	-			
<u>LOCAL SOURCES</u>							
2171-040-4220-00	Grants-State		26,000				
	TOTAL LOCAL SOURCES	-	26,000	-			
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2171-300-6010-00	Supplies		1,987				
2171-300-6020-00	Travel and Meetings						
2171-300-6240-00	Non-capital Equipment - Equipment		6,258				
2171-300-6302-00	Other Course Expense						
<u>OTHER FINANCING USES</u>							
2171-700-7510-00	Tuition Discounts and Waivers						
2171-800-8591-00	Administrative Overhead Transfer		460				
	SUBTOTALS	-	8,705	-	-	-	-
2171-860-3100-00	Unappropriated Ending Fund Balance	-	17,295	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2175 Outdoor Stewards of Oregon USDA FS</b>							
<i>RESOURCES</i>							
2175-030-4120-00	Grants - Federal	1,737	9,770	-	-	-	-
2175-040-4230-00	Contracts - State	16,500	-				
	<b>TOTAL RESOURCES</b>	<b>18,237</b>	<b>9,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2175-200-5070-00	Hourly Wages	11,565	8,132		-	-	-
2175-200-5090-00	Budgeted Benefits	1,125	255				
<u>OTHER FINANCING USES</u>							
2175-800-8520-00	Transfer Out to Special Fund	3,777	3,777		-	-	-
2175-800-8591-00	Administrative Overhead	158	158		-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>16,625</b>	<b>12,322</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2176 Outdoor Stewards of Oregon ODF</b>							
<i>RESOURCES</i>							
2176-040-4230-00	Contracts - State	1,038	10,631				
2176-190-4920-00	Transfer In From Special Fund		2				
	<b>TOTAL RESOURCES</b>	<b>1,038</b>	<b>10,633</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>PERSONNEL SERVICES</u>							
<u>INSTRUCTION</u>							
2176-200-5070-00	Hourly Wages	864	8,838		-	-	-
2176-200-5090-00	Budgeted Benefits	77	829				
<u>OTHER FINANCING USES</u>							
2175-800-8591-00	Administrative Overhead	96	966		-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,038</b>	<b>10,633</b>	-	-	-	-

ACCOUNT CODE	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>2200 Title III Grant</b>							
<i>RESOURCES</i>							
2200-020-3100-00	Beginning Fund Balance	-	-	116,973	103,695	103,695	
<i>FEDERAL SOURCES</i>							
2200-030-4120-00	Grants-Federal	545,859	566,746	450,000			
<b>TOTAL RESOURCES</b>		<b>545,859</b>	<b>566,746</b>	<b>566,973</b>	<b>103,695</b>	<b>103,695</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>MATERIALS AND SERVICES</i>							
2200-200-5050-00	Instructional Salaries Regular	81,221	50,694	53,516			
2200-200-5090-00	Budgeted Benefits	14,534	24,587	27,585			
2200-200-6010-00	Supplies	6,765	12,623	6,000			
2200-200-6240-00	Non-capital Equipment - Equipment	-	-				
<i>CAPITAL OUTLAY</i>							
2200-200-7100-00	Capital Outlay - Equipment	-	-	218,000			
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2200-300-5010-00	Administrative Salaries	-	-				
2200-300-5070-00	Hourly Wages	-	19,470				
2200-300-5090-00	Budgeted Benefits	1,642	7,301	-			
<i>MATERIALS AND SERVICES</i>							
2200-300-6020-00	Travel and Meetings	-	-	18,000			
2200-300-6050-00	Postage and Shipping		39				
2200-300-6170-00	Other Contracted Services	-	625				
2200-300-6240-00	Non-capital Equipment - Equipment	5,058	56,233				
2200-300-6241-00	Non-capital Equipment - Software		50,388				
<i>STUDENT SERVICES</i>							
<i>PERSONNEL SERVICES</i>							
2200-400-5030-00	Support Staff Salaries	97,719	72,003	54,844	7,100	7,100	
2200-400-5090-00	Budgeted Benefits	57,481	40,038	29,623	3,110	3,110	
<i>MATERIALS AND SERVICES</i>							
2200-400-6010-00	Supplies	251	125				
2200-400-6020-00	Travel and Meeting	1,505	-				
2200-400-6170-00	Other Contracted Services	37,175	15,000	10,000			
2200-400-6360-00	Miscellaneous						
<i>COLLEGE SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2200-500-5010-00	Administrative Salaries	95,513	100,260	77,107	36,000	36,000	
2200-500-5030-00	Support Staff Salaries						
2200-500-5090-00	Budgeted Benefits	46,632	54,434	37,548	1,920	1,920	
<i>MATERIALS AND SERVICES</i>							
2200-500-6010-00	Supplies	1,395	494		36,000	36,000	
2200-500-6020-00	Travel and Meetings	2,984	256				
2200-500-6050-00	Postage and Shipping						
2200-500-6170-00	Other Contracted Services	92,382	43,833	34,750	12,065	12,065	
2200-500-6240-00	Non-capital Equipment - Equipment	2,471	-				
<i>OTHER FINANCING USES</i>							
2200-800-8510-00	Transfer Out to General Fund	1,131	18,343		7,500	7,500	
2200-860-3100-00	Unappropriated Ending Fund Balance	-	-				
<b>TOTAL REQUIREMENTS</b>		<b>545,859</b>	<b>566,746</b>	<b>566,973</b>	<b>103,695</b>	<b>103,695</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2251 Career Pathways II</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2251-040-4220-00	Pathways Grant	181,068	171,899	312,690	177,000	177,000	
<b>TOTAL RESOURCES</b>		<b>181,068</b>	<b>171,899</b>	<b>312,690</b>	<b>177,000</b>	<b>177,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2251-200-5050-00	Instructional Salaries - Regular	34,947	26,843	150,140	38,661	38,661	
2251-200-5090-00	Budgeted Benefits	14,211	14,603	80,615	21,123	21,123	
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2251-300-5010-00	Administrative Salaries	49,838	54,902	43,233	30,680	30,680	
2251-300-5030-00	Support Staff Salaries	4,269	-				
2251-300-5090-00	Budgeted Benefits	21,849	40,393	23,702	17,812	17,812	
<u>MATERIALS AND SERVICES</u>							
2251-300-6020-00	Travel and Meetings	-	1,000		1,000	1,000	
2251-300-6170-00	Contracted Services	18,750	-		11,724	11,724	
2251-300-6240-00	Non-capital Equipment - Equipment		19,967		50,000	50,000	
<u>PERSONNEL SERVICES</u>							
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	5,263	5,000	1,000	1,000	
2251-800-8520-00	Transfer Out to Special Fund	11,171	-				
2251-800-8591-00	Administrative Overhead Transfer	7,879	8,929	10,000	5,000	5,000	
<b>TOTAL REQUIREMENTS</b>		<b>181,068</b>	<b>171,900</b>	<b>312,690</b>	<b>177,000</b>	<b>177,000</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2265 Workforce Ready Mfg</b>							
<i>RESOURCES</i>							
2265-020-3100-00	Beginning Fund Balance	-	-				
<i>STATE SOURCES</i>							
2265-040-4220-00	Grants-State		4,366				
	TOTAL STATE SOURCES	-	4,366	-			
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>4,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
2265-300-6010-00	Supplies		4,280				
2265-300-6020-00	Travel and Meetings						
2265-300-6240-00	Non-capital Equipment - Equipment						
<i>OTHER FINANCING USES</i>							
2265-800-8591-00	Administrative Overhead Transfer		86				
	SUBTOTALS	-	4,366	-	-	-	-
2265-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>4,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2300 Small Business Development - Federal</b>							
<i>RESOURCES</i>							
2300-020-3100-00	Beginning Fund Balance			14,411			
<u>FEDERAL SOURCES</u>							
2300-030-4120-00	Grants-Federal	107,361	40,136	40,000	50,000	50,000	
	<b>TOTAL RESOURCES</b>	<b>107,361</b>	<b>40,136</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2300-300-5010-00	Administrative Salaries	18,805	-		8,000	8,000	
2300-300-5030-00	Support Staff Salaries	21,589	22,020	34,539	23,698	23,698	
2300-300-5090-00	Budgeted Benefits	18,097	16,410	19,872	18,302	18,302	
2300-300-6010-00	Supplies	4,457	-				
2300-300-6020-00	Travel and Meeting	3,753	-				
2300-300-6021-00	Professional Development	3,356	-				
2300-300-6170-00	Contracted Services	21,374	-				
<u>OTHER FINANCING USES</u>							
2300-800-8510-00	Transfer Out to General Fund	142	1,706	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>91,573</b>	<b>40,136</b>	<b>54,411</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2310 Small Business Development - State</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2310-040-4220-00	Grants-State	125,674	76,125	86,149	72,500	72,500	
	<b>TOTAL RESOURCES</b>	<b>125,674</b>	<b>76,125</b>	<b>86,149</b>	<b>72,500</b>	<b>72,500</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2310-300-5010-00	Administrative Salaries	29,618	35,488	55,883	47,559	47,559	
2310-300-5030-00	Support Staff Salaries		7,548				
2310-300-5090-00	Budgeted Benefits	15,279	23,035	26,963	24,941	24,941	
<u>MATERIALS AND SERVICES</u>							
2310-300-6010-00	Supplies	2,186	-	-			
2310-300-6020-00	Travel and Meetings	3,920	-	-			
2310-300-6021-00	Professional Development	57	-	-			
2310-300-6050-00	Postage and Shipping	43	-	-			
2310-300-6070-00	Publications	100	-	-			
2310-300-6080-00	Advertising	237	74	-			
2310-300-6170-00	Other Contracted Services	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	3,017	3,303			
	<b>TOTAL REQUIREMENTS</b>	<b>80,087</b>	<b>69,162</b>	<b>86,149</b>	<b>72,500</b>	<b>72,500</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2320 Small Business Development Program Income</b>							
<i>RESOURCES</i>							
2320-020-3100-00	Beginning Fund Balance	43,769	53,548	11,000	25,000	25,000	
<u>TUITION AND FEES</u>							
2320-100-4400-00	Tuition	(1,500)	-				
2320-100-4401-00	Continuing and Community Ed Tuition	15,127	3,199		20,000	20,000	
2320-100-4410-00	Fees						
2320-100-4416-00	CEU/CED Course Fees	689	-	20,000			
<u>OTHER SOURCES</u>							
2320-150-4500-00	Sales of Goods and Services		117				
2320-150-4720-00	Miscellaneous Income	1,696	1,290	5,000	2,000	2,000	
	<b>TOTAL RESOURCES</b>	<b>59,781</b>	<b>58,154</b>	<b>36,000</b>	<b>47,000</b>	<b>47,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
2320-300-6010-00	Supplies	349	1,584	2,000	2,000	2,000	
2320-300-6020-00	Travel and Meetings	1,116	2,008	3,400	2,500	2,500	
2320-300-6021-00	Professional Development		2,327	1,500	1,500	1,500	
2320-300-6050-00	Postage and Shipping	20	15	100	25	25	
2320-300-6060-00	Membership Dues			100	150	150	
2320-300-6070-00	Publications	70	251	100	50	50	
2320-300-6080-00	Advertising	41	-	300	-	-	
2320-300-6170-00	Other Contracted Services	4,637	10,294	22,700	15,000	15,000	
2320-300-6212-00	Equipment Maintenance Contract		240	600	-	-	
2320-300-6360-00	Miscellaneous			200	-	-	
	<b>SUBTOTALS</b>	<b>6,233</b>	<b>16,719</b>	<b>31,000</b>	<b>21,225</b>	<b>21,225</b>	<b>-</b>
2320-860-3100-00	Unappropriated Ending Fund Balance	53,548	41,435	5,000	25,775	25,775	-
	<b>TOTAL REQUIREMENTS</b>	<b>59,781</b>	<b>58,154</b>	<b>36,000</b>	<b>47,000</b>	<b>47,000</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2350 Economic Development Council</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2350-050-4331-00	Contracts - Local	280,585	228,820	232,317	229,654	229,654	
	<b>TOTAL RESOURCES</b>	<b>280,585</b>	<b>228,820</b>	<b>232,317</b>	<b>229,654</b>	<b>229,654</b>	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2350-300-5010-00	Administrative Salaries	98,570	105,546	111,337	114,677	114,677	
2350-300-5030-00	Support Staff Salaries	36,152	34,974	42,212	23,698	23,698	
2350-300-5090-00	Budgeted Benefits	76,180	69,700	77,568	72,679	72,679	
<u>OTHER FINANCING USES</u>							
2350-800-8510-00	Transfer Out to General Fund	22,731	18,600	1,200	18,600	18,600	
	<b>TOTAL REQUIREMENTS</b>	<b>233,633</b>	<b>228,820</b>	<b>232,317</b>	<b>229,654</b>	<b>229,654</b>	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2401 TEC Perkins Basic Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2401-030-4120-00	Grants-Federal		68,666				
	<b>TOTAL RESOURCES</b>	-	<b>68,666</b>	-	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2401-200-5050-00	Instructional Salaries - Regular		24,427				
2401-200-5090-00	Budgeted Benefits	-	12,538	-			
MATERIALS AND SERVICES							
2401-200-6010-00	Supplies						
2401-200-6020-00	Travel and Meetings		4,818				
2401-200-6240-00	Non-capital Equipment - Equipment		26,201				
<u>OTHER FINANCING USES</u>							
2401-800-8510-00	Transfer Out to General Fund		682				
	<b>TOTAL REQUIREMENTS</b>	-	<b>68,666</b>	-	-	-	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2402 TEC Perkins Reserve Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2402-030-4120-00	Grants-Federal		68,938				
	<b>TOTAL RESOURCES</b>	-	<b>68,938</b>	-	-	-	
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2402-200-5050-00	Instructional Salaries - Regular		46,834				
2402-200-5090-00	Budgeted Benefits	-	21,395				
<u>OTHER FINANCING USES</u>							
2401-800-8510-00	Transfer Out to General Fund		709				
	<b>TOTAL REQUIREMENTS</b>	-	<b>68,938</b>	-	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2410 Tillamook Education Consortium - CTE</b>							
<i>RESOURCES</i>							
<u>LOCAL SOURCES</u>							
2410-020-3100-00	Beginning Fund Balance		-	54,525			
2410-050-4331-00	Contracts - Local	-	155,598				
	<b>TOTAL RESOURCES</b>	<b>-</b>	<b>155,598</b>	<b>54,525</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2410-200-5010-00	Administrative Salaries	-	84,914	35,743			
2410-200-5030-00	Support Staff Salaries	-	-				
2410-200-5050-00	Instructional Salaries - Regular		8,837				
2410-200-5089-00	Tuition Waivers	-	-				
2410-200-5090-00	Budgeted Benefits	-	43,145	18,782			
<u>MATERIALS AND SERVICES</u>							
2410-200-6010-00	Supplies	-	-				
2410-200-6020-00	Travel and Meeting		36				
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2410-300-5010-00	Administrative Salaries	-	10,253				
2410-200-5090-00	Budgeted Benefits	-	3,872				
<u>OTHER FINANCING USES</u>							
2410-800-8510-00	Transfer Out to General Fund		4,541				
	<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>155,598</b>	<b>54,525</b>	<b>-</b>	<b>-</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2540 ASPIRE Program</b>							
<i>RESOURCES</i>							
2540-020-3100-00	Beginning Fund Balance	3,444	3,444	3,000	3,444	3,444	
	<b>TOTAL RESOURCES</b>	<b>3,444</b>	<b>3,444</b>	<b>3,000</b>	<b>3,444</b>	<b>3,444</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2540-400-6010-00	Supplies	-	-	500	500	500	
2540-400-6020-00	Travel and Meeting	-	-	2,500			
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>500</b>	<b>500</b>	<b>-</b>
	Unappropriated Ending Fund Balance	3,444	3,444	-	2,944	2,944	
	<b>TOTAL REQUIREMENTS</b>	<b>3,444</b>	<b>3,444</b>	<b>3,000</b>	<b>3,444</b>	<b>3,444</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2551 Benefits Navigator Grant</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2551-040-4220-00	Benefits Navigator Grant	85,762	117,667	98,235	90,951	90,951	
	<b>TOTAL RESOURCES</b>	<b>85,762</b>	<b>117,667</b>	<b>98,235</b>	<b>90,951</b>	<b>90,951</b>	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2551-400-5030-00	Support Staff Salaries	49,347	52,732	55,234	56,855	56,855	
2551-400-5070-00	Hourly Wages		1,858				
2551-400-5090-00	Budgeted Benefits	28,745	30,002	29,761	33,752	33,752	
<u>MATERIALS AND SERVICES</u>							
2551-400-6010-00	Supplies	25	6,723	3,500			
2551-400-6020-00	Travel and Meeting	1,646	986	1,000			
2551-400-6311-00	Student Support	250	23,322	8,740	344	344	
<u>OTHER FINANCING USES</u>							
2551-800-8510-00	Transfer Out to General Fund	227	3,231	-			
	<b>TOTAL REQUIREMENTS</b>	<b>80,240</b>	<b>118,854</b>	<b>98,235</b>	<b>90,951</b>	<b>90,951</b>	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2560 Student Success Grant</b>							
<i>RESOURCES</i>							
2560-020-3100-00	Beginning Fund Balance	-	-	-	-	-	-
<u>STATE SOURCES</u>							
2560-040-4220-00	Student Success Grant	64,276	153,817	92,235	140,635	140,635	
<u>OTHER FINANCING SOURCES</u>							
2560-190-4920-00	Transfer In From Special Fund	8,423					
	<b>TOTAL RESOURCES</b>	<b>64,276</b>	<b>153,817</b>	<b>92,235</b>	<b>140,635</b>	<b>140,635</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2560-400-5060-00	Instructional Salaries - Adjunct	664	3,898				
2560-400-5070-00	Hourly Wages	8,919	3,838	20,000	20,000	20,000	
2560-400-5090-00	Budgeted Benefits	2,889	2,614	10,000	10,000	10,000	
<u>MATERIALS AND SERVICES</u>							
2560-400-6010-00	Supplies	242	5,315	4,000	4,000	4,000	
2560-400-6020-00	Travel and Meeting	20	30				
2560-400-6311-00	Student Support Services	17	40,415		41,115	41,115	
<u>FINANCIAL AID</u>							
2560-700-7520-00	Scholarships	55,084	83,680	49,350	49,350	49,350	
<u>OTHER FINANCING USES</u>							
2560-800-8510-00	Transfer Out to General Fund	35	468	3,385	3,385	3,385	
2560-800-8591-00	Administrative Overhead Transfer	4,828	13,557	5,500	12,785	12,785	
	<b>TOTAL REQUIREMENTS</b>	<b>72,698</b>	<b>153,815</b>	<b>92,235</b>	<b>140,635</b>	<b>140,635</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2580 STEP Grant</b>							
<i>RESOURCES</i>							
2580-020-3100-00	Beginning Fund Balance	1,680	3,023	18,000	-		
<u>STATE SOURCES</u>							
2580-040-4220-00	STEP Grant Revenue	89,065	50,607	83,382	80,100	80,100	
<u>OTHER FINANCING SOURCES</u>							
2580-190-4910-00	Transfer In From General Fund		15,629		55,864	55,864	
2580-190-4920-00	Transfer In From Special Fund		21,955				
	<b>TOTAL RESOURCES</b>	<b>90,745</b>	<b>91,214</b>	<b>101,382</b>	<b>135,964</b>	<b>135,964</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>PERSONNEL SERVICES</u>							
2580-400-5010-00	Administrative Salaries	34,600	55,322	58,213	79,946	79,946	
2580-400-5030-00	Support Staff Salaries	17,075	-				
2580-400-5090-00	Budgeted Benefits	31,119	32,494	33,529	50,918	50,918	
<u>MATERIALS AND SERVICES</u>							
2580-400-6010-00	Supplies	100	59	140	100	100	
2580-400-6311-00	Student Support Services	4,589	-				
<u>OTHER FINANCING USES</u>							
2580-800-8510-00	Transfer Out to General Fund	239	3,339	2,800	5,000	5,000	
2580-800-8591-00	Administrative Overhead Transfer			5,000			
	<b>SUBTOTALS</b>	<b>87,722</b>	<b>91,214</b>	<b>99,682</b>	<b>135,964</b>	<b>135,964</b>	<b>-</b>
2580-860-3100-00	Unappropriated Ending Fund Balance	3,023	-	1,700	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>90,745</b>	<b>91,214</b>	<b>101,382</b>	<b>135,964</b>	<b>135,964</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2581 STEP 100% Grant</b>							
<i>RESOURCES</i>							
2581-020-3100-00	Beginning Fund Balance	22,205	23,055	-	-	-	-
<i>STATE SOURCES</i>							
2581-040-4220-00	Grants-State	8,839	21,161	20,000	20,000	20,000	-
	<b>TOTAL RESOURCES</b>	<b>31,044</b>	<b>44,216</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
2581-400-6311-00	Student Support Services	7,989	22,261	20,000	20,000	20,000	-
<i>OTHER FINANCING USES</i>							
2581-800-8520-00	Transfer Out to Special Fund		21,955				
	<b>SUBTOTALS</b>	<b>7,989</b>	<b>44,216</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
	Unappropriated Ending Fund Balance	23,055	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>31,044</b>	<b>44,216</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2590 Pathways to Opportunity</b>							
<i>RESOURCES</i>							
2590-020-3100-00	Beginning Fund Balance	8,533	-	-	-	-	-
<u>LOCAL SOURCES</u>							
2590-050-4330-00	Pathways to Opportunity	4,432	15,568	10,000	15,000	15,000	
	<b>TOTAL RESOURCES</b>	<b>12,965</b>	<b>15,568</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2590-400-6010-00	Supplies	-	-	2,000	3,000	3,000	
2590-400-6020-00	Travel and Meeting	50		750	750	750	
2590-400-6311-00	Student Support Services	12,915	15,568	7,250	11,250	11,250	
	<b>SUBTOTALS</b>	<b>12,965</b>	<b>15,568</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
	Unappropriated Ending Fund Balance	-	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>12,965</b>	<b>15,568</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2610 Guided Pathways Implementation</b>							
<i>RESOURCES</i>							
2610-020-3100-00	Beginning Fund Balance	20,063	16,466	16,000	13,597	13,597	
	<b>TOTAL RESOURCES</b>	<b>20,063</b>	<b>16,466</b>	<b>16,000</b>	<b>13,597</b>	<b>13,597</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>MATERIALS AND SERVICES</i>							
2610-300-6010-00	Supplies	2,998	2,443	14,500	12,097	12,097	
2610-300-6020-00	Travel and Meeting		1,370	1,500	1,500	1,500	
2610-300-6080-00	Advertising						
2610-300-6170-00	Other Contracted Services	599					
	<b>SUBTOTALS</b>	<b>3,597</b>	<b>3,813</b>	<b>16,000</b>	<b>13,597</b>	<b>13,597</b>	<b>-</b>
	Unappropriated Ending Fund Balance	16,466	12,653	-	-		
	<b>TOTAL REQUIREMENTS</b>	<b>20,063</b>	<b>16,466</b>	<b>16,000</b>	<b>13,597</b>	<b>13,597</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2890 Partners for Rural Innovation Operations</b>							
<i>RESOURCES</i>							
2890-020-3100-00	Beginning Fund Balance	(14,825)	-		-	-	-
<u>LOCAL SOURCES</u>							
2890-050-4331-00	OSU Extension Contract	26,310	25,502	35,709	34,180	34,180	
<u>OTHER SOURCES</u>							
2890-150-4710-00	Rental Income	2,325	2,640				
<u>OTHER FINANCING USES</u>							
2890-190-4920-00	Transfer In From Special Fund	-	-				
	<b>TOTAL RESOURCES</b>	<b>13,810</b>	<b>28,142</b>	<b>35,709</b>	<b>34,180</b>	<b>34,180</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>PLANT OPERATION AND MAINTENANCE</u>							
<u>MATERIALS AND SERVICES</u>							
2890-600-6010-00	Supplies	804	1,882	2,812	4,500	4,500	
2890-600-6030-00	Telephone	404	776	1,162			
2890-600-6170-00	Other Contracted Services	7,887	12,896	15,000	8,000	8,000	
2890-600-6180-00	Insurance	2,398	2,384	2,035	2,430	2,430	
2890-600-6215-00	Grounds Maintenance	(590)	-	2,700	7,250	7,250	
2890-600-6220-00	Utilities	2,939	10,204	12,000	12,000	12,000	
2890-600-6240-00	Non-capital Equipment - Equipment	(32)		-			
	<b>SUBTOTALS</b>	<b>13,810</b>	<b>28,142</b>	<b>35,709</b>	<b>34,180</b>	<b>34,180</b>	<b>-</b>
2890-860-3100-00	Unappropriated Ending Fund Balance	-	-	-	-		
	<b>TOTAL REQUIREMENTS</b>	<b>13,810</b>	<b>28,142</b>	<b>35,709</b>	<b>34,180</b>	<b>34,180</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2900 Capital Depreciation and Maintenance</b>							
<i>RESOURCES</i>							
2900-020-3100-00	Beginning Fund Balance	1,003,521	1,060,415	1,094,905	1,160,725	1,160,725	
<i>OTHER SOURCES</i>							
2900-150-4700-00	Interest Income	56,894	51,309	35,000	45,000	45,000	
<i>OTHER FINANCING SOURCES</i>							
2900-190-4950-00	Transfer In From Capital Project Fund		-	-			
	<b>TOTAL RESOURCES</b>	<b>1,060,415</b>	<b>1,111,724</b>	<b>1,129,905</b>	<b>1,205,725</b>	<b>1,205,725</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
2900-800-8510-00	Transfer Out to General Fund	-	-				
2900-800-8560-00	Transfer Out to Capital Project Fund			500,000	500,000	500,000	
<i>CONTINGENCY</i>							
2900-850-9000-00	Contingency	-	-	150,000	100,000	100,000	
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>600,000</b>	<b>600,000</b>	<b>-</b>
2900-860-9500-00	Reserves	-	-	479,905	605,725	605,725	
	Unappropriated Ending Fund Balance	1,060,415	1,111,724	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,060,415</b>	<b>1,111,724</b>	<b>1,129,905</b>	<b>1,205,725</b>	<b>1,205,725</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2910 Timber Tax Reserve</b>							
<i>RESOURCES</i>							
2910-020-3100-00	Beginning Fund Balance	4,771,034	4,886,137	5,174,190	6,119,634	6,119,634	
<u>LOCAL SOURCES</u>							
2910-050-4315-00	County Timber Tax	561,541	647,162	350,000	600,000	600,000	
<u>OTHER SOURCES</u>							
2910-150-4700-00	Interest Income		199,335		240,000	240,000	
	<b>TOTAL RESOURCES</b>	<b>5,332,575</b>	<b>5,732,634</b>	<b>5,524,190</b>	<b>6,959,634</b>	<b>6,959,634</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>OTHER FINANCING USES</u>							
2910-800-8510-00	Transfer Out to General Fund	446,438	-	450,000	300,000	300,000	
2910-800-8560-00	Transfer Out to Capital Project Fund	-	-	1,300,000	200,000	200,000	
<u>CONTINGENCY</u>							
2910-850-9000-00	Contingency	-	-				
	<b>SUBTOTALS</b>	<b>446,438</b>	<b>-</b>	<b>1,750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
2910-860-9500-00	Reserve for Future Expenditures	-	-	3,774,190	6,459,634	6,459,634	
	Unappropriated Ending Fund Balance	4,886,137	5,732,634	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>5,332,575</b>	<b>5,732,634</b>	<b>5,524,190</b>	<b>6,959,634</b>	<b>6,959,634</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2920 PRI Capital Maintenance Fund</b>							
<i>RESOURCES</i>							
2920-020-3100-00	Beginning Fund Balance	104,737	110,229	107,684	140,723	140,723	
<i>OTHER SOURCES</i>							
2920-150-4700-00	Interest Income	5,492	5,334	600	4,950	4,950	
2920-150-4720-00	Miscellaneous Income		10,000	20,000	10,000	10,000	
	<b>TOTAL RESOURCES</b>	<b>110,229</b>	<b>125,563</b>	<b>128,284</b>	<b>155,673</b>	<b>155,673</b>	<b>-</b>
<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	-	-	8,284			
<u>CONTINGENCY</u>							
2920-850-9000-00	Contingency	-	-	20,000	20,000	20,000	
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>128,284</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
2920-860-9500-00	Reserve for Future Expenditures	-	-				
	Unappropriated Ending Fund Balance	110,229	125,563	-	35,673	35,673	-
	<b>TOTAL REQUIREMENTS</b>	<b>110,229</b>	<b>125,563</b>	<b>128,284</b>	<b>155,673</b>	<b>155,673</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2950 Strategic Initiative Fund</b>							
<i>RESOURCES</i>							
2950-020-3100-00	Beginning Fund Balance	1,235,054	714,822	760,000	143,014	143,014	
<i>OTHER SOURCES</i>							
2950-150-4700-00	Interest Income	64,762	62,892	45,000	6,500	6,500	
	<b>TOTAL RESOURCES</b>	<b>1,299,816</b>	<b>777,714</b>	<b>805,000</b>	<b>149,514</b>	<b>149,514</b>	<b>-</b>
<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	-	-	305,000			
	<b>SUBTOTALS</b>	<b>584,994</b>	<b>-</b>	<b>305,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
2950-860-9500-00	Reserves	-	-	500,000	149,514	149,514	
	Unappropriated Ending Fund Balance	714,822	777,714	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>1,299,816</b>	<b>777,714</b>	<b>805,000</b>	<b>149,514</b>	<b>149,514</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2030 Tillamook Works</b>							
<i>RESOURCES</i>							
2030-020-3100-00	Beginning Fund Balance	4,969					
<u>LOCAL SOURCES</u>							
2030-050-4331-00	Contracts - Local						
	<b>TOTAL RESOURCES</b>	<b>4,969</b>					
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2030-300-5010-00	Administrative Salaries						
2030-300-5030-00	Support Staff Salaries						
2030-300-5090-00	Budgeted Benefits	152					
<u>MATERIALS AND SERVICES</u>							
2030-300-6010-00	Supplies	20					
2030-300-6020-00	Travel and Meeting						
2030-300-6080-00	Advertising						
<u>OTHER FINANCING USES</u>							
2030-800-8520-00	Transfer Out to Special Fund	4,797					
	<b>SUBTOTALS</b>	<b>4,969</b>					
	Unappropriated Ending Fund Balance	-					
	<b>TOTAL REQUIREMENTS</b>	<b>4,969</b>					

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2032 Career Connect</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2032-040-4220-00	Career Connect Grant	103,921	121,737	110,720		-	-
	<b>TOTAL RESOURCES</b>	<b>103,921</b>	<b>121,737</b>	<b>110,720</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2032-300-5010-00	Administrative Salaries	35,970	53,021	69,061			
2032-300-5090-00	Budgeted Benefits	3,479	32,098	41,659			
<u>MATERIALS AND SERVICES</u>							
2032-300-6010-00	Supplies	3,834	-	-			
2032-300-6015-00	Certification and Training	3,710	-	-			
2032-300-6020-00	Travel and Meeting	4,420	-	-			
2032-300-6170-00	Contracted Services	9,854	-	-			
2032-300-6240-00	NonCapital Equipment	18,396	26,990	-			
2032-300-6243-00	Non-capital Equipment - Technology	11,100	969	-			
<u>OTHER FINANCING USES</u>							
2032-800-8510-00	Transfer Out to General Fund		3,088				
2032-800-8520-00	Transfer Out to Special Fund		106				
2032-800-8591-00	Administrative Overhead	13,158	5,464	-			
	<b>TOTAL REQUIREMENTS</b>	<b>103,921</b>	<b>121,736</b>	<b>110,720</b>	-	-	-

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2205 HRSA</b>							
<i>RESOURCES</i>							
2205-020-3100-00	Beginning Fund Balance	(5,094)	-				
<u>FEDERAL SOURCES</u>							
2205-030-4120-00	Grants-Federal	252,574	8,651				
<u>OTHER FINANCING SOURCES</u>							
2205-190-4920-00	Transfer In From Special Fund		436				
	<b>TOTAL RESOURCES</b>	<b>247,480</b>	<b>9,087</b>				
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2205-200-5010-00	Administrative Salaries	54,076					
2205-200-5060-00	Instructional Salaries - Adjunct	39,270	8,081				
2205-200-5090-00	Budgeted Benefits	21,251	620				
<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						
2205-300-5090-00	Budgeted Benefits	3,305	-				
<u>MATERIALS AND SERVICES</u>							
2205-300-6010-00	Supplies	81,252					
2205-300-6170-00	Contracted Services						
2205-300-6240-00	Non-Capital Equipment - Equipment	40,571					
<u>OTHER FINANCING USES</u>							
2205-800-8510-00	Transfer Out to General Fund	384	386				
	<b>SUBTOTALS</b>	<b>247,480</b>	<b>9,087</b>				
2205-860-3100-00	Unappropriated Ending Fund Balance	-	-				
	<b>TOTAL REQUIREMENTS</b>	<b>247,480</b>	<b>9,087</b>				

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2231 Future Ready</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2231-040-4220-00	Future Ready Grant	15,672					
2231-190-4920-00	Transfer In From Special Fund	14,482					
	<b>TOTAL RESOURCES</b>	<b>30,154</b>					
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
PERSONNEL SERVICES							
2231-200-5050-00	Instructional Salaries - Regular						
2231-200-5090-00	Budgeted Benefits	4,450					
MATERIALS AND SERVICES							
2231-200-6170-00	Contracted Services						
2231-200-6240-00	Non-Capital Equipment - Equipment						
<u>INSTRUCTIONAL SUPPORT</u>							
PERSONNEL SERVICES							
2231-300-5010-00	Administrative Salaries						
2231-300-5090-00	Budgeted Benefits	7,658					
MATERIALS AND SERVICES							
2231-300-6170-00	Contracted Services	18,000					
2231-300-6190-00	Licenses and Renewals						
<u>STUDENT SERVICES</u>							
PERSONNEL SERVICES							
2231-400-5030-00	Support Staff Salaries						
2231-400-5090-00	Budgeted Benefits	45					
	<b>TOTAL REQUIREMENTS</b>	<b>30,153</b>					

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2232 Future Ready Credit For Prior Learning</b>							
<i>RESOURCES</i>							
<u>STATE SOURCES</u>							
2232-040-4220-00	Future Ready Grant	35,537					
	<b>TOTAL RESOURCES</b>	<b>35,537</b>					
<i>REQUIREMENTS</i>							
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2232-300-5010-00	Administrative Salaries	-					
2232-300-5070-00	Hourly Wages	23,450					
2232-300-5090-00	Budgeted Benefits	7,359					
<u>MATERIALS AND SERVICES</u>							
2232-300-6020-00	Travel and Meetings	(1,065)					
2232-300-6060-00	Membership Dues						
2232-300-6080-00	Advertising						
2232-300-6240-00	Non-Capital Equipment - Equipment						
<u>OTHER FINANCING USES</u>							
2232-800-8520-00	Transfer Out to Special Fund	5,792					
	<b>TOTAL REQUIREMENTS</b>	<b>35,536</b>					

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2250 Career Pathways</b>							
<i>RESOURCES</i>							
2250-020-3100-00	Beginning Fund Balance	50,015					
<i>STATE SOURCES</i>							
2250-040-4220-00	Pathways Grant	(51,052)					
<i>OTHER FINANCING SOURCES</i>							
2250-190-4920-00	Transfer In From Special Fund	2,481					
	<b>TOTAL RESOURCES</b>	<b>1,444</b>					
<i>REQUIREMENTS</i>							
<i>INSTRUCTIONAL SUPPORT</i>							
<i>PERSONNEL SERVICES</i>							
2250-300-5010-00	Administrative Salaries						
2250-300-5090-00	Budgeted Benefits	51					
<i>MATERIALS AND SERVICES</i>							
2250-300-6010-00	Supplies	1,393					
<i>OTHER FINANCING USES</i>							
2250-800-8591-00	Administrative Overhead Transfer						
	SUBTOTALS	1,444					
2250-860-3100-00	Unappropriated Ending Fund Balance	-					
	<b>TOTAL REQUIREMENTS</b>	<b>1,444</b>					

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>2260 Manufacturing and Industrial Technology</b>							
<i>RESOURCES</i>							
2260-020-3100-00	Beginning Fund Balance	35,338	29,651	20,000			
<u>LOCAL SOURCES</u>							
2260-050-4330-00	Grants-Local	7,000	-				
2260-050-4331-36	Contracts - Local - Hampton	-	-	15,000			
2260-050-4331-37	Contracts - Local - TCCA	-	-	10,000			
	TOTAL LOCAL SOURCES	7,000	-	25,000			
	<b>TOTAL RESOURCES</b>	<b>42,338</b>	<b>29,651</b>	<b>45,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
2260-200-5060-00	Instructional Salaries - Adjunct	9,126	4,717				
2260-200-5090-00	Budgeted Benefits	865	1,343	-			
<u>MATERIALS AND SERVICES</u>							
2260-200-6010-00	Supplies	2,599	1,771	24,000			
2260-200-6012-00	Textbooks		1,418				
2260-200-6020-00	Travel and Meetings	-	956	1,000			
2260-200-6170-00	Other Contracted Services		280	20,000			
2260-200-6240-00	Non-capital Equipment - Equipment	-	7,945				
2260-200-6241-00	Non-capital Equipment - Software	98	-				
2260-200-6302-00	Other Course Expense		784				
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
2260-300-5010-00	Administrative Salaries						
2260-300-5090-00	Budgeted Benefits		27				
<u>MATERIALS AND SERVICES</u>							
2260-300-6020-00	Travel and Meetings		255				
<u>OTHER FINANCING USES</u>							
2260-800-8510-00	Transfer Out to General Fund		130				
	SUBTOTALS	12,688	19,626	45,000	-	-	-
2260-860-3100-00	Unappropriated Ending Fund Balance	29,650	10,025	-	-		
	<b>TOTAL REQUIREMENTS</b>	<b>42,338</b>	<b>29,651</b>	<b>45,000</b>	-	-	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>2400 TEC Perkins Grant</b>							
<i>RESOURCES</i>							
<u>FEDERAL SOURCES</u>							
2400-030-4120-00	Grants-Federal	17,659					
2400-190-4920-00	Transfer In From Special Fund	5,559					
	<b>TOTAL RESOURCES</b>	<b>23,218</b>					
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
MATERIALS AND SERVICES							
2400-200-6010-00	Supplies	807					
2400-200-6020-00	Travel and Meetings	934					
2400-200-6240-00	Non-capital Equipment - Equipment	-					
<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	-					
2400-300-6020-00	Travel and Meetings	5,940					
2400-300-6170-00	Other Contracted Services						
	<b>TOTAL REQUIREMENTS</b>	<b>23,218</b>					

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>2585 ICAP</b>							
<i>RESOURCES</i>							
2585-020-3100-00	Beginning Fund Balance	-	-	-	-	-	-
<u>FEDERAL SOURCES</u>							
2585-030-4220-00	Grants - State	2,483	4,998	25,000			
	<b>TOTAL RESOURCES</b>	<b>2,483</b>	<b>4,998</b>	<b>25,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
2585-400-5070-00	Hourly Wages		60				
2585-400-6020-00	Travel and Meetings	2,402	2,907	5,000			
2585-400-6170-00	Other Contracted Services	-	1,500	15,000			
2585-400-6311-00	Student Support Services	-	-	5,000			
<u>OTHER FINANCING USES</u>							
2585-800-8591-00	Administrative Overhead Transfer	81	531				
	SUBTOTALS	2,483	4,998	25,000	-	-	-
	Unappropriated Ending Fund Balance	0	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>2,483</b>	<b>4,998</b>	<b>25,000</b>	-	-	-



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Enterprise Fund**

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>ENTERPRISE FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	106,291	64,745	81,255	72,899	72,899	-
LOCAL SOURCES	16,279	24,095	18,000	9,000	9,000	-
TUITION AND FEES	170,650	169,011	208,500	192,553	192,553	-
OTHER SOURCES	2,009	16,556	200	40,000	40,000	-
OTHER FINANCING SOURCES	-	-	-	5,000	5,000	-
<b>TOTAL RESOURCES</b>	<b>295,229</b>	<b>274,407</b>	<b>307,955</b>	<b>319,452</b>	<b>319,452</b>	<b>-</b>
<i>REQUIREMENTS</i>						
INSTRUCTION	191,481	205,636	169,838	181,540	181,540	-
INSTRUCTIONAL SUPPORT	87,360	90,822	76,795	58,378	58,378	-
STUDENT SERVICES	744	13,273	3,000	16,500	16,500	-
OTHER FINANCING USES	34,782	6,999	379	379	379	-
CONTINGENCY	-	-	5,299	-	-	-
SUBTOTALS	314,367	316,730	255,311	256,797	256,797	-
UNAPPROPRIATED ENDING FUND BALANCE	(19,138)	(42,323)	52,644	62,655	62,655	-
<b>TOTAL REQUIREMENTS</b>	<b>295,229</b>	<b>274,407</b>	<b>307,955</b>	<b>319,452</b>	<b>319,452</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>3100 Community Education - Non-reimbursable</b>							
<i>RESOURCES</i>							
3100-020-3100-00	Beginning Fund Balance	4,820	1,144	13,555	1,373	1,373	
<i>TUITION AND FEES</i>							
3100-100-4401-00	Continuing and Community Ed Tuition	1,505	1,811	3,000	3,000	3,000	
3100-100-4410-00	Fees		50				
3100-100-4416-00	Community Ed Course Fees	85	-	300			
3100-100-4417-00	CEU/CED Other Course Fees	360	200	200	200	200	
<i>OTHER FINANCING SOURCES</i>							
3100-190-4910-00	Transfer In From General Fund				5,000	5,000	
3100-190-4920-00	Transfer In From Special Fund	-					
	<b>TOTAL RESOURCES</b>	<b>6,770</b>	<b>3,205</b>	<b>17,055</b>	<b>9,573</b>	<b>9,573</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>INSTRUCTION</i>							
<i>PERSONNEL SERVICES</i>							
3100-200-5010-00	Administrative Salaries	3,069	3,285	3,453	3,557	3,557	
3100-200-5030-00	Support Staff Salaries						
3100-200-5060-00	Instructional Salaries - Adjunct	586	396	2,000	1,500	1,500	
3100-200-5090-00	Budgeted Benefits	1,696	1,782	2,500	2,359	2,359	
<i>MATERIALS AND SERVICES</i>							
3100-200-6010-00	Supplies	-	15	400	200	200	
3100-200-6020-00	Travel and Meetings	15	-	1,000	500	500	
3100-200-6050-00	Postage and Shipping	-	21	100	100	100	
3100-200-6086-00	Marketing - Other	-	-				
3100-200-6301-00	Instructional Contract - Other	-	390	200	200	200	
3100-200-6302-00	Other Course Expense	246	-	500	200	200	
<i>OTHER FINANCING USES</i>							
3100-800-8510-00	Transfer Out to General Fund	14	205	170	170	170	
<i>CONTINGENCY</i>							
3100-850-9000-00	Contingency			5,299			
	<b>SUBTOTALS</b>	<b>5,626</b>	<b>6,094</b>	<b>15,622</b>	<b>8,786</b>	<b>8,786</b>	<b>-</b>
3100-860-3100-00	Unappropriated Ending Fund Balance	1,144	(2,889)	1,433	787	787	-
	<b>TOTAL REQUIREMENTS</b>	<b>6,770</b>	<b>3,205</b>	<b>17,055</b>	<b>9,573</b>	<b>9,573</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>3200 TBCC Store</b>							
<i>RESOURCES</i>							
3200-020-3100-00	Beginning Fund Balance	15,000	14,512	12,000	16,000	16,000	
<u>OTHER SOURCES</u>							
3200-150-4501-00	Store Sales	256	15,682	200	15,000	15,000	
3200-150-4720-00	Miscellaneous Income	-	-	-			
<u>OTHER FINANCING SOURCES</u>							
3200-190-4920-00	Transfer In From Special Fund	-	-	-			
	<b>TOTAL RESOURCES</b>	<b>15,256</b>	<b>30,194</b>	<b>12,200</b>	<b>31,000</b>	<b>31,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3200-400-6010-00	Supplies	262		-			
3200-400-6240-00	Non-capital Equipment - Equipment			2,000	1,500	1,500	
3200-400-6330-00	Materials for Resale	483	13,273	1,000	15,000	15,000	
<u>OTHER FINANCING USES</u>							
3200-800-8510-00	Transfer Out to General Fund						
<u>CONTINGENCY</u>							
3200-850-9000-00	Contingency	-	-	-			
	<b>SUBTOTALS</b>	<b>744</b>	<b>13,273</b>	<b>3,000</b>	<b>16,500</b>	<b>16,500</b>	
3200-860-3100-00	Unappropriated Ending Fund Balance	14,512	16,921	9,200	14,500	14,500	-
	<b>TOTAL REQUIREMENTS</b>	<b>15,256</b>	<b>30,194</b>	<b>12,200</b>	<b>31,000</b>	<b>31,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>3300 Customized Training</b>							
<i>RESOURCES</i>							
3300-020-3100-00	Beginning Fund Balance	20,360	25,456	12,500	35,951	35,951	
<u>LOCAL SOURCES</u>							
3300-050-4331-00	Contracts - Local	16,279	24,095	18,000	9,000	9,000	
<u>TUITION AND FEES</u>							
3300-100-4401-00	Continuing and Community Ed Tuition	-	-	-			
3300-100-4416-00	CEU/CED Course Fees	-	-	-			
	<b>TOTAL RESOURCES</b>	<b>36,639</b>	<b>49,551</b>	<b>30,500</b>	<b>44,951</b>	<b>44,951</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3300-200-5060-00	Instructional Salaries - Adjunct	9,065	10,505	10,000	5,000	5,000	
3300-200-5090-00	Benefits	1,549	3,643	2,500	2,500	2,500	
<u>MATERIALS AND SERVICES</u>							
3300-200-6010-00	Supplies	468	161	400	400	400	
3300-200-6020-00	Travel and Meetings	33	-	-			
3300-200-6050-00	Postage and Shipping	21	7	50	50	50	
3300-200-6301-00	Instructional Contract - Other	-	-	-			
<u>MATERIALS AND SERVICES</u>							
3300-300-6020-00	Travel and Meeting	15	-	1,000	1,000	1,000	
<u>OTHER FINANCING USES</u>							
3300-800-8510-00	Transfer Out to General Fund	33	603	209	209	209	
	<b>SUBTOTALS</b>	<b>11,183</b>	<b>14,919</b>	<b>14,159</b>	<b>9,159</b>	<b>9,159</b>	<b>-</b>
3300-860-3100-00	Unappropriated Ending Fund Balance	25,456	34,632	16,341	35,792	35,792	-
	<b>TOTAL REQUIREMENTS</b>	<b>36,639</b>	<b>49,551</b>	<b>30,500</b>	<b>44,951</b>	<b>44,951</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>3310 Truck Driving Program</b>							
<i>RESOURCES</i>							
3310-020-3100-00	Beginning Fund Balance	57,912	15,298	35,000	19,575	19,575	
<u>TUITION AND FEES</u>							
3310-100-4416-00	CEU/CED Course Fees	168,500	167,000	205,000	189,353	189,353	
3310-100-4710-00	Simulator Course Fees	21,600	-				
<u>OTHER SOURCES</u>							
3310-150-4770-00	Sale of Equipment	200	-		25,000	25,000	
<u>OTHER FINANCING SOURCES</u>							
3310-190-4920-00	Transfer In From Special Fund	-					
	<b>TOTAL RESOURCES</b>	<b>248,212</b>	<b>182,298</b>	<b>240,000</b>	<b>233,928</b>	<b>233,928</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>INSTRUCTION</u>							
<u>PERSONNEL SERVICES</u>							
3310-200-5050-00	Instructional Salaries - Regular	58,993	63,151	66,360	68,351	68,351	
3310-200-5060-00	Instructional Salaries - Adjunct	-	-				
3310-200-5070-00	Hourly Wages						
3100-200-5090-00	Benefits	39,064	39,606	40,700	46,103	46,103	
<u>MATERIALS AND SERVICES</u>							
3310-200-6010-00	Supplies	2,207	1,037	1,000	1,000	1,000	
3310-200-6170-00	Other Contracted Services	3,000	3,000	3,675	6,000	6,000	
3310-200-6190-00	Licenses and renewals	-	7,569	7,400	15,020	15,020	
3310-200-6210-00	Repair - Equipment	18,332	15,700	15,000	15,000	15,000	
3310-200-6213-00	Vehicle Maintenance	1,768	433	1,000	4,000	4,000	
3310-200-6225-00	Gasoline	6,622	7,370	9,000	9,500	9,500	
3310-200-6233-00	Rent - Storage	2,439	2,534	2,600			
3310-200-7100-00	Capital Outlay - Equipment		8,000				
<u>INSTRUCTIONAL SUPPORT</u>							
<u>PERSONNEL SERVICES</u>							
3310-300-5010-00	Administrative Salaries	38,594	39,418	41,436	28,453	28,453	
3310-300-5030-00	Support Staff Salaries						
3100-300-5090-00	Benefits	21,591	20,564	20,809	15,875	15,875	
<u>MATERIALS AND SERVICES</u>							
3310-300-6010-00	Supplies	189	180	1,000	500	500	
3310-300-6020-00	Travel and Meeting	138	1,668	1,000	1,000	1,000	
3310-300-6050-00	Postage and Shipping	144	45	100	100	100	
3310-300-6060-00	Membership Dues						
3310-300-6080-00	Advertising						
3310-300-6087-00	Promotional Materials						
3310-300-6170-00	Other Contracted Services	2,898	2,604	3,750	3,750	3,750	
3310-300-6180-00	Insurance	2,200	5,779	7,700	7,700	7,700	
<u>OTHER FINANCING USES</u>							
3310-800-8510-00	Transfer Out to General Fund	443	6,191				
3310-800-8530-00	Transfer Out to Enterprise Fund	34,292					
	<b>SUBTOTALS</b>	<b>232,914</b>	<b>224,849</b>	<b>222,530</b>	<b>222,352</b>	<b>222,352</b>	<b>-</b>
3310-860-3100-00	Unappropriated Ending Fund Balance	15,298	(42,551)	17,470	11,576	11,576	-
	<b>TOTAL REQUIREMENTS</b>	<b>248,212</b>	<b>182,298</b>	<b>240,000</b>	<b>233,928</b>	<b>233,928</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>3400 TBCC Vending</b>							
<u>RESOURCES</u>							
3400-020-3100-00	Beginning Fund Balance	8,199	8,335	8,200			
<u>OTHER SOURCES</u>							
3400-150-4505-00	Vending Income	1,553	874			-	-
<u>OTHER FINANCING SOURCES</u>							
3400-190-4920-00	Transfer In From Special Fund						
	<b>TOTAL RESOURCES</b>	<b>9,752</b>	<b>9,209</b>	<b>8,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>REQUIREMENTS</u>							
<u>STUDENT SERVICES</u>							
<u>MATERIALS AND SERVICES</u>							
3400-400-6010-00	Supplies	1,417	266				
3400-400-6210-00	Repair - Equipment						
3400-400-6240-00	Non-capital Equipment - Equipment						
3400-400-6330-00	Materials for Resale		830				
<u>OTHER FINANCING USES</u>							
3400-800-8510-00	Transfer Out to General Fund			8,200			
<u>CONTINGENCY</u>							
3400-850-9000-00	Contingency						
	<b>SUBTOTALS</b>	<b>1,417</b>	<b>1,096</b>	<b>8,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
3400-860-3100-00	Unappropriated Ending Fund Balance	8,335	8,113	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>9,752</b>	<b>9,209</b>	<b>8,200</b>	<b>-</b>	<b>-</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Debt Service Fund**

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APROVED	2026-2027 ADOPTED
<b>DEBT SERVICE FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	38,399	121,396	110,000	85,400	85,400	-
LOCAL SOURCES	1,167,786	1,172,624	1,285,279	1,203,800	1,203,800	-
OTHER SOURCES	16,977	30,565	16,500	20,800	20,800	-
OTHER FINANCING SOURCES	226,782	267,363	220,000	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,449,944</b>	<b>1,591,948</b>	<b>1,631,779</b>	<b>1,310,000</b>	<b>1,310,000</b>	<b>-</b>
<i>REQUIREMENTS</i>						
COLLEGE SUPPORT	3,200	1,600	3,200	-	-	-
DEBT SERVICE	1,325,348	1,368,560	1,422,371	1,258,124	1,258,124	-
<b>SUBTOTALS</b>	<b>1,328,548</b>	<b>1,370,160</b>	<b>1,425,571</b>	<b>1,258,124</b>	<b>1,258,124</b>	<b>-</b>
UNAPPROPRIATED ENDING FUND BALANCE	121,396	221,788	206,208	51,876	51,876	-
<b>TOTAL REQUIREMENTS</b>	<b>1,449,944</b>	<b>1,591,948</b>	<b>1,631,779</b>	<b>1,310,000</b>	<b>1,310,000</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>4100 PERS Debt Service</b>							
<i>RESOURCES</i>							
4100-020-3100-00	Beginning Fund Balance	38,427	80,814	80,000			
<u>OTHER SOURCES</u>							
4100-150-4700-00	Interest Income	1,245	1,213				
<u>OTHER FINANCING SOURCES</u>							
4100-190-4910-00	Transfer In From General Fund	226,782	267,363	220,000			
	<b>TOTAL RESOURCES</b>	<b>266,454</b>	<b>349,390</b>	<b>300,000</b>	-	-	-
<i>REQUIREMENTS</i>							
<u>COLLEGE SUPPORT</u>							
<u>MATERIALS AND SERVICES</u>							
4100-500-6040-00	Banking	3,200	1,600	3,200			
<u>DEBT SERVICE</u>							
4100-750-8010-00	Debt Service - Principal	145,000	165,000	180,000			
4100-750-8015-00	Debt Service - Interest	37,440	30,435	22,646			
	SUBTOTALS	185,640	197,035	205,846	-	-	-
4100-860-3100-00	Unappropriated Ending Fund Balance	80,814	152,355	94,154	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>266,454</b>	<b>349,390</b>	<b>300,000</b>	-	-	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APROVED</b>	<b>2026-2027 ADOPTED</b>
<b>4200 2016 GO Bond Debt Service</b>							
<i>RESOURCES</i>							
4200-020-3100-00	Beginning Fund Balance	(28)	40,582	30,000	83,900	83,900	
<u>LOCAL SOURCES</u>							
4200-050-4300-00	Current Year Property Taxes	815,926	808,134	860,360	800,000	800,000	
4200-050-4310-00	Prior Years Property Taxes	13,477	17,878	29,965	25,000	25,000	
<u>OTHER SOURCES</u>							
4200-150-4700-00	Interest Income	15,732	23,514	1,500	15,000	15,000	
	<b>TOTAL RESOURCES</b>	<b>845,107</b>	<b>890,108</b>	<b>921,825</b>	<b>923,900</b>	<b>923,900</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4200-750-8010-00	Debt Service - Principal	749,929	782,878	819,387	859,316	859,316	
4200-750-8015-00	Debt Service - Interest	54,596	41,847	28,538	14,608	14,608	
	<b>SUBTOTALS</b>	<b>804,525</b>	<b>824,725</b>	<b>847,925</b>	<b>873,924</b>	<b>873,924</b>	<b>-</b>
4200-860-3100-00	Unappropriated Ending Fund Balance	40,582	65,383	73,900	49,976	49,976	-
	<b>TOTAL REQUIREMENTS</b>	<b>845,107</b>	<b>890,108</b>	<b>921,825</b>	<b>923,900</b>	<b>923,900</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APROVED</u>	<u>2026-2027 ADOPTED</u>
<b>4210 2023 GO Bond Debt Service</b>							
<i>RESOURCES</i>							
4210-020-3100-00	Beginning Fund Balance	-	-		1,500	1,500	
<u>LOCAL SOURCES</u>							
4210-050-4300-00	Current Year Property Taxes	338,383	341,335	382,954	373,500	373,500	
4210-050-4310-00	Prior Years Property Taxes	-	5,277	12,000	5,300	5,300	
<u>OTHER SOURCES</u>							
4210-150-4700-00	Interest Income	-	5,838	15,000	5,800	5,800	
	<b>TOTAL RESOURCES</b>	<b>338,383</b>	<b>352,450</b>	<b>409,954</b>	<b>386,100</b>	<b>386,100</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>DEBT SERVICE</u>							
4210-750-8010-00	Debt Service - Principal	-	40,000	65,000	80,000	80,000	
4210-750-8015-00	Debt Service - Interest	338,383	308,400	306,800	304,200	304,200	
	SUBTOTALS	338,383	348,400	371,800	384,200	384,200	-
4210-860-3100-00	Unappropriated Ending Fund Balance	-	4,050	38,154	1,900	1,900	-
	<b>TOTAL REQUIREMENTS</b>	<b>338,383</b>	<b>352,450</b>	<b>409,954</b>	<b>386,100</b>	<b>386,100</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Capital Project Fund**

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>CAPITAL PROJECT FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	15,166,336	15,206,995	7,270,000	1,490,392	1,490,392	-
FEDERAL SOURCES	-	-	-	-	-	-
STATE SOURCES	463,228	5,479,704	2,000,000	-	-	-
OTHER SOURCES	796,820	662,027	5,072	57,000	57,000	-
OTHER FINANCING SOURCES	584,994	-	9,800,000	500,000	500,000	-
<b>TOTAL RESOURCES</b>	<b>17,011,378</b>	<b>21,348,726</b>	<b>19,075,072</b>	<b>2,047,392</b>	<b>2,047,392</b>	<b>-</b>
<i>REQUIREMENTS</i>						
PLANT ADDITIONS	1,804,157	13,763,871	10,878,241	650,000	650,000	-
OTHER FINANCING USES	226	3,868	8,032,831	1,283,451	1,283,451	-
SUBTOTALS	1,804,383	13,767,739	18,911,072	1,933,451	1,933,451	-
UNAPPROPRIATED ENDING FUND BALANCE	15,206,995	7,580,987	164,000	113,941	113,941	-
<b>TOTAL REQUIREMENTS</b>	<b>17,011,378</b>	<b>21,348,726</b>	<b>19,075,072</b>	<b>2,047,392</b>	<b>2,047,392</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>5100 Main TBCC Building - Remodel</b>							
<i>RESOURCES</i>							
<u>OTHER FINANCING SOURCES</u>							
5100-190-4950-00	Transfer In From Capital Project	-		1,000,000	500,000	500,000	
	<b>TOTAL RESOURCES</b>	-	-	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	-
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>MATERIALS AND SERVICES</u>							
5100 650 6170 00	Other Contracted Services			190,000	150,000	150,000	
5100 650 7130 00	Capital Outlay - Building/Building Improv			780,000	350,000	350,000	
5100-800-8510-00	Transfer Out to General Fund			30,000			
	<b>SUBTOTALS</b>	-	-	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	-
	<b>TOTAL REQUIREMENTS</b>	-	-	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	-

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>5200 General Obligation Bond Construction Fund</b>							
<i>RESOURCES</i>							
5200-020-3100-00	Beginning Fund Balance	15,143,677	14,127,300	690,000			
<u>OTHER SOURCES</u>							
5200-150-4700-00	Interest Income	749,500	494,826	1,072			
<u>OTHER FINANCING SOURCES</u>							
5200-190-4790-00	Bond Proceeds		-				
5200-190-4950-00	Transfer In From Capital Project	-		8,000,000			
	<b>TOTAL RESOURCES</b>	<b>15,893,177</b>	<b>14,622,126</b>	<b>8,691,072</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>PLANT ADDITIONS</u>							
<u>PERSONNEL SERVICES</u>							
5200-650-5010-00	Administrative Salaries	8,072	65,667	16,000			
5200-650-5030-00	Support Staff Salaries			3,000			
5200-650-5090-00	Budgeted Benefits	7,763	23,403	9,000			
<u>MATERIALS AND SERVICES</u>							
5200 650 6010 00	Supplies						
5200 650 6020 00	Travel and Meeting - Wenaha	356	-				
5200 650 6050 00	Postage and Shipping	1,474	1,154	6,872			
5200 650 6080 00	Advertising	5,483	2,014	2,076			
5200 650 6155 00	Legal Fees	(237)	8,790	10,000			
5200 650 6165 00	Bond Issuance Costs						
5200 650 6170 00	Other Contracted Services	1,329,058	1,105,006	1,230,678			
5200 650 6205 00	Technology & Comm	176	-				
5200 650 6210 00	Supplies - Furniture	7,771	-				
5200 650 6220 00	Utilities	113,197	2,719	7,572			
5200 650 6360 00	Misc. - Other Admin/Off-Site Costs	14,054	30,960				
5200 650 7100 00	Capital Outlay - Equipment		5,239,960	7,403,043			
5200 650 7130 00	Capital Outlay - Building/Building Improv	278,484	6,871,420				
5200-800-8510-00	Transfer Out to General Fund	226	3,868	2,831			
	<b>SUBTOTALS</b>	<b>1,765,877</b>	<b>13,354,961</b>	<b>8,691,072</b>	<b>-</b>	<b>-</b>	<b>-</b>
5200-860-3100-00	Unappropriated Ending Fund Balance	14,127,300	1,267,165	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>15,893,177</b>	<b>14,622,126</b>	<b>8,691,072</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>5250 Local Capital Fund</b>							
<i>RESOURCES</i>							
5250-020-3100-00	Beginning Fund Balance	149,531	157,351	160,000	106,941	106,941	
<i>OTHER SOURCES</i>							
5250-150-4700-00	Interest Income	7,820	7,614	4,000	7,000	7,000	
	<b>TOTAL RESOURCES</b>	<b>157,351</b>	<b>164,965</b>	<b>164,000</b>	<b>113,941</b>	<b>113,941</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>OTHER FINANCING USES</i>							
5250-800-8520-00	Transfer Out to Special Fund	-	-	-	-		
5250-800-8560-00	Transfer Out to Capital Project Fund		65,393				
	<b>SUBTOTALS</b>	<b>-</b>	<b>65,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5250-860-3100-00	Unappropriated Ending Fund Balance	157,351	99,572	164,000	113,941	113,941	-
	<b>TOTAL REQUIREMENTS</b>	<b>157,351</b>	<b>164,965</b>	<b>164,000</b>	<b>113,941</b>	<b>113,941</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024</u> <u>ACTUAL</u>	<u>2024-2025</u> <u>ACTUAL</u>	<u>2025-2026</u> <u>ADOPTED</u>	<u>2026-2027</u> <u>PROPOSED</u>	<u>2026-2027</u> <u>APPROVED</u>	<u>2026-2027</u> <u>ADOPTED</u>
<b>5300 State Bond Match Construction Fund</b>							
<i>RESOURCES</i>							
5300-020-3100-00	Beginning Fund Balance	-	472,728	6,000,000	1,233,451	1,233,451	
<u>STATE SOURCES</u>							
5300-040-4205-00	State Bond Match for Capital Constructio	463,228	5,479,704	2,000,000			
<u>OTHER SOURCES</u>							
5300-150-4700-00	Interest Income	9,500	134,587		50,000	50,000	
5300-150-4740-00	Other Fund Source		5,000				
	<b>TOTAL RESOURCES</b>	<b>472,728</b>	<b>6,092,019</b>	<b>8,000,000</b>	<b>1,283,451</b>	<b>1,283,451</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<u>MATERIALS AND SERVICES</u>							
5300-650-6170-00	Other Contracted Services						
<u>OTHER FINANCING USES</u>							
5300-800-8560-00	Transfer Out to Capital Project			8,000,000	1,283,451	1,283,451	
	<b>SUBTOTALS</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>	<b>1,283,451</b>	<b>1,283,451</b>	<b>-</b>
5300-860-3100-00	Unappropriated Ending Fund Balance	472,728	6,092,019	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>472,728</b>	<b>6,092,019</b>	<b>8,000,000</b>	<b>1,283,451</b>	<b>1,283,451</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>5551 Industrial Technology Building</b>							
<i>RESOURCES</i>							
5551-020-3100-00	Beginning Fund Balance	(11,479)	535,009	420,000	150,000	150,000	
<i>FEDERAL SOURCES</i>							
5551-030-4120-00	Grants-Federal	-	-				
<i>OTHER SOURCES</i>							
5551-150-4740-00	Other Fund Source	-					
<i>OTHER FINANCING SOURCES</i>							
5551-190-4920-00	Transfer In From Special Fund	584,994		800,000			
	<b>TOTAL RESOURCES</b>	<b>573,515</b>	<b>535,009</b>	<b>1,220,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>PLANT ADDITIONS</i>							
<i>MATERIALS AND SERVICES</i>							
5551-650-6050-00	Printing, Reprographics, and Postage		291	2,500			
5551-650-6083-00	Newspaper Advertising		582	1,000			
5551-650-6170-00	Contracted Services	38,460	107,369	150,000	25,000	25,000	
5551-650-6205-00	Technology & Comm	46	-				
<i>CAPITAL OUTLAY</i>							
5551-650-7130-00	Capital Outlay - Building/Building Impro		304,536	1,066,500	125,000	125,000	
5551-650-7140-00	Capital Outlay - Land						
	<b>SUBTOTALS</b>	<b>38,506</b>	<b>412,778</b>	<b>1,220,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
5551-860-3100-00	Unappropriated Ending Fund Balance	535,009	122,231	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>573,515</b>	<b>535,009</b>	<b>1,220,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>

<b>ACCOUNT CODE</b>	<b>DESCRIPTION</b>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>5550 Grant Capital Fund</b>							
<i>RESOURCES</i>							
5550-020-3100-00	Beginning Fund Balance	(115,393)	(85,393)				
<i>OTHER SOURCES</i>							
5550-150-4740-00	Other Grant Source	30,000	20,000				
5550-190-4950-00	Transfer In From Capital Project Fund		65,393	-			
	<b>TOTAL RESOURCES</b>	<b>(85,393)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>REQUIREMENTS</i>							
5550-650-6083-00	Newspaper Advertising	-					
5550-650-6170-00	Other Contracted Services				-		
	SUBTOTALS	-	-	-	-	-	-
5550-860-3100-00	Unappropriated Ending Fund Balance	(85,393)	-	-	-	-	-
	<b>TOTAL REQUIREMENTS</b>	<b>(85,393)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Agency Fund**

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>AGENCY FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	14,209	6,165	7,050	7,735	7,735	-
OTHER SOURCES	910	240	-	-	-	-
OTHER FINANCING SOURCES	-	8,000	5,000	10,650	10,650	-
<b>TOTAL RESOURCES</b>	<b>15,119</b>	<b>14,405</b>	<b>12,050</b>	<b>18,385</b>	<b>18,385</b>	<b>-</b>
<i>REQUIREMENTS</i>						
STUDENT SERVICES	1,154	2,426	5,210	4,050	4,050	-
FINANCIAL AID	7,800	6,748	6,840	7,080	7,080	-
SUBTOTALS	8,954	9,174	12,050	11,130	11,130	-
UNAPPROPRIATED ENDING FUND BALANCE	6,165	5,231	-	7,255	7,255	-
<b>TOTAL REQUIREMENTS</b>	<b>15,119</b>	<b>14,405</b>	<b>12,050</b>	<b>18,385</b>	<b>18,385</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<b>2023-2024 ACTUAL</b>	<b>2024-2025 ACTUAL</b>	<b>2025-2026 ADOPTED</b>	<b>2026-2027 PROPOSED</b>	<b>2026-2027 APPROVED</b>	<b>2026-2027 ADOPTED</b>
<b>7100 Associated Students of TBCC</b>							
<i>RESOURCES</i>							
7100-020-3100-00	Beginning Fund Balance	13,379	5,960	7,000	5,645	5,645	
<i>OTHER SOURCES</i>							
7100-150-4740-00	Associated Students of ASTBCC	905	180				
<i>OTHER FINANCING SOURCES</i>							
7100-190-4910-00	Transfer In From General Fund	-	8,000	2,000	8,500	8,500	
	<b>TOTAL RESOURCES</b>	<b>14,284</b>	<b>14,140</b>	<b>9,000</b>	<b>14,145</b>	<b>14,145</b>	<b>-</b>
<i>REQUIREMENTS</i>							
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7100-400-6010-00	Supplies	145	83	1,660	600	600	
7100-400-6020-00	Travel and Meetings	-	1,094	500	500	500	
7100-400-6050-00	Postage and Shipping	-	-	-			
7100-400-6170-00	Other Contracted Services	-	-	-			
7100-400-6312-00	Student Activities	379	269	-	750	750	
<i>FINANCIAL AID</i>							
7100-700-7520-00	Scholarships	7,800	6,748	6,840	7,080	7,080	
	<b>SUBTOTALS</b>	<b>8,324</b>	<b>8,194</b>	<b>9,000</b>	<b>8,930</b>	<b>8,930</b>	<b>-</b>
7100-860-3100-00	Unappropriated Ending Fund Balance	5,960	5,946	-	5,215	5,215	-
	<b>TOTAL REQUIREMENTS</b>	<b>14,284</b>	<b>14,140</b>	<b>9,000</b>	<b>14,145</b>	<b>14,145</b>	<b>-</b>

<u>ACCOUNT CODE</u>	<u>DESCRIPTION</u>	<u>2023-2024 ACTUAL</u>	<u>2024-2025 ACTUAL</u>	<u>2025-2026 ADOPTED</u>	<u>2026-2027 PROPOSED</u>	<u>2026-2027 APPROVED</u>	<u>2026-2027 ADOPTED</u>
<b>7200 Phi Theta Kappa Honorary Society</b>							
<i>RESOURCES</i>							
7200-020-3100-00	Beginning Fund Balance	830	205	50	2090	2090	
<i>OTHER SOURCES</i>							
7200-150-4740-00	Phi Theta Kappa Honorary Society	5	60				
<i>OTHER FINANCING SOURCES</i>							
7200-190-4910-00	Transfer In From General Fund			3,000	2,150	2,150	
	<b>TOTAL RESOURCES</b>	<b>835</b>	<b>265</b>	<b>3,050</b>	<b>4,240</b>	<b>4,240</b>	<b>-</b>
<i>REQUIREMENTS</i>						0	0
<i>STUDENT SERVICES</i>							
<i>MATERIALS AND SERVICES</i>							
7200-400-6010-00	Supplies	-	-	600	500	500	
7200-400-6020-00	Travel and Meetings	-	-	200	200	200	
7200-400-6050-00	Postage and Shipping	-	-				
7200-400-6060-00	Membership Dues	630	980	1,750	1,200	1,200	
7200-400-6312-00	Student Activities	-		500	300	300	
7200-400-6360-00	Miscellaneous	-	-				
<i>FINANCIAL AID</i>							
7200-700-7520-00	Scholarships	-	-				
	<b>SUBTOTALS</b>	<b>630</b>	<b>980</b>	<b>3,050</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>
7200-860-3100-00	Unappropriated Ending Fund Balance	205	(715)	-	2,040	2,040	-
	<b>TOTAL REQUIREMENTS</b>	<b>835</b>	<b>265</b>	<b>3,050</b>	<b>4,240</b>	<b>4,240</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Financial Aid Fund**

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
<b>FINANCIAL AID FUND SUMMARY</b>						
<i>RESOURCES</i>						
BEGINNING FUND BALANCE	117,886	59,674	54,360	53,500	53,500	
FEDERAL SOURCES	894,063	1,246,840	1,379,182	1,617,750	1,617,750	
STATE SOURCES	334,589	366,583	480,000	480,000	480,000	
OTHER SOURCES	174,206	243,480	250,000	270,000	270,000	
OTHER FINANCING SOURCES	143,453	153,913	160,000	175,000	175,000	
<b>TOTAL RESOURCES</b>	<b>1,664,197</b>	<b>2,070,490</b>	<b>2,323,542</b>	<b>2,596,250</b>	<b>2,596,250</b>	<b>-</b>
<i>REQUIREMENTS</i>						
FINANCIAL AID	1,585,088	1,950,600	2,288,210	2,562,350	2,562,350	
OTHER FINANCING USES	19,435	1,012	3,122	2,550	2,550	
SUBTOTALS	1,604,523	1,951,612	2,291,332	2,564,900	2,564,900	-
UNAPPROPRIATED ENDING FUND BALANCE	59,674	118,878	32,210	31,350	31,350	
<b>TOTAL REQUIREMENTS</b>	<b>1,664,197</b>	<b>2,070,490</b>	<b>2,323,542</b>	<b>2,596,250</b>	<b>2,596,250</b>	<b>-</b>



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**Supplementary Information**

**AFFIDAVIT  
OF  
PUBLICATION**

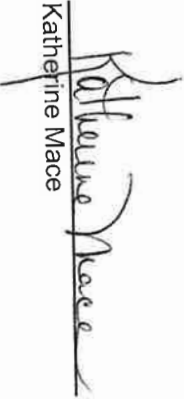
COUNTY OF TILLAMOOK  
STATE OF OREGON SS.

I, Katherine Mace, 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

Till. Bay Community College  
Budget Comm. Hearing  
HH26-146

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

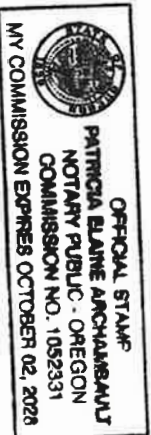
April 21, 2026

  
Katherine Mace

Subscribed and sworn before me this

21 day of April, 2026

  
Patricia E Archambault



HH26-146 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, 2026, to June 30, 2027. This will be an In-person meeting with hybrid capabilities. The meeting will take place on April 28, 2026, at 5:00PM in AHS Building, Room 205. 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 deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 28, 2026, at 4301 Third Street, Tillamook, OR, between the hours of 8:30AM and 4:30PM. This notice is posted at tillamookbaycc.edu. If a person with a disability needs assistance in order to attend or participate in a meeting or would like to attend via Zoom, please notify the Board Secretary at (503) 842-8222, Ext. 1060, at least 48 hours in advance. This notice is posted at tillamookbaycc.edu.

4/21/26

# Tillamook Bay Community College

## BUDGET COMMITTEE APPROVAL

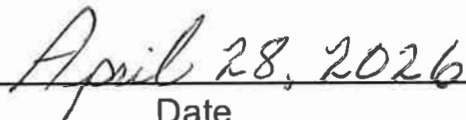
### NOTICE OF APPROVAL BY BUDGET COMMITTEE

1. General Fund permanent tax rate at \$0.1831 per \$1,000 of assessed value.
2. Approved Debt Service Fund property tax levy of \$873,928 for 2016 general obligation bonded indebtedness.
3. Approved Debt Service Fund property tax levy of \$384,200 for 2023 general obligation bonded indebtedness.
4. Approved the entire FY 2026-2027 budget, as amended.

APPROVED BY BUDGET COMMITTEE ON APRIL 28, 2026



Budget Committee Chair



Date



**TILLAMOOK BAY**  
COMMUNITY COLLEGE

**APPENDIX**

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## 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.

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**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 principal 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.

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**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.

**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.

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**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.

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## 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.

5090 Budgeted Benefits – used for budgeting the benefits.

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.

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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.

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- 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.