



2014–2015
ADOPTED BUDGET
building dreams, transforming lives

**COLUMBIA GORGE COMMUNITY COLLEGE
COMPLETED BUDGET CALENDAR
FOR FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

2014	Action
February 4 (Tuesday)	<p>College Board of Education Meeting (Hood River)</p> <ul style="list-style-type: none"> • Appoint Budget Officer • Adopt Budget Calendar • Appoint Budget Committee Members
April 14 – May 2	<p>Publication of Budget Committee Meeting Notices</p> <p>Publish Public Notice of First Budget Committee Meeting (Publish once 5-30 days prior to First Budget Committee Meeting)</p> <ul style="list-style-type: none"> • Hood River News and The Dalles Chronicle • Columbia Gorge Community College, cgcc.us/budget-finance
May 6 (Tuesday) 6:00 pm	<p>First Budget Committee Meeting (The Dalles)</p> <p>The Budget Committee meets as needed to review and approve the budget.</p>
May 7 (Wednesday) 6:00 pm	<p>Second Budget Committee Meeting (The Dalles) Budget</p> <p>Committee Approves Budget No Later Than May 7</p>
May 13 - June 6	<p>Publication of Budget Hearing Notice and Financial Summary</p> <p>College Board of Education Meeting (Hood River)-May 13 @6:00 pm</p> <p>Publish Notice of Budget Hearing and Financial Summary (Publish once 5-30 days prior to Budget Hearing)</p> <ul style="list-style-type: none"> • Hood River News and The Dalles Chronicle • Columbia Gorge Community College, cgcc.us/budget-finance
June 10 (Tuesday) 6:00 pm	<p>College Board of Education Meeting & Budget Hearing (The Dalles)</p> <ul style="list-style-type: none"> • Board of Education holds Budget Hearing • Board Approves Budget Resolution to Adopt Budget, Make Appropriations, Levy and Categorize Property Taxes
July 15	<p>Filing Deadline</p> <p>Deadline for Budget Officer to file all Property Tax Levy Forms, Adopted Budget Resolutions and Adopted Budget Document with County Assessors</p> <p>Deadline for Budget Officer to file Adopted Budget Document with Dept of Community Colleges and Workforce Development</p>

COLUMBIA GORGE COMMUNITY COLLEGE
BOARD OF EDUCATION & BUDGET COMMITTEE 2014-15

Position #	Name	County	Term Ending
1	M.D. VanValkenburgh Board Member	Wasco	June 30, 2017
2	Dr. James R. Willcox Board Member	Wasco	June 30, 2017
3	Dave Fenwick Board Chair	Hood River	June 30, 2015
4	Charlotte Arnold Board Member	Hood River	June 30, 2015
5	Dr. Ernie Keller Board Member	Wasco	June 30, 2017
6	Stu Watson Board Member	Hood River	June 30, 2015
7	Charleen Cobb Board Member	Wasco	June 30, 2017
8	Craig J. Ortega	Hood River	June 30, 2014
9	John Kasberger	Hood River	June 30, 2014
1	William Fashing	Hood River	June 30, 2015
1	Shawn Whalen	Wasco	June 30, 2015
1	John Hutchison	Wasco	June 30, 2015
1	Marilyn Wong	Wasco	June 30, 2016
1	Dan Ericksen	Wasco	June 30, 2016

Board Members position numbers 1-7 serve a four-year term. Budget Committee position numbers 8-14 serve a three-year term.

ADMINISTRATION

Dr. Frank K. Toda, President
 Tria Bullard, Director of Board and Executive Services
 Lori Ufford, Chief Academic and Student Affairs Officer
 Lisa Deswert, Chief Financial Officer
 Daniel Spatz, Chief Institutional Advancement Officer
 Robb Van Cleave, Chief Operating Officer
 Bill Bohn, Chief Technology and Planning Officer

2014-15 Budget Message

Message from the President

On July 17, 2013, the Northwest Commission on Colleges and Universities approved the Columbia Gorge Community College's (CGCC) request for independent accreditation. By achieving independent accreditation, our college is recognized as offering higher education programs on a level of excellence equal to all accredited colleges and universities in the northwest.

CGCC was appointed in 2013 as the fiscal agent for the Regional Center for Innovation, a collaboration to create a seamless educational system to support workforce needs in the Columbia River Gorge Region, which includes access to baccalaureate and post-baccalaureate degree options. In support of the Regional Center of Innovation, we have undertaken a planning process to further define the role of CGCC in using existing facilities, as well as innovative ways to deliver instruction, to support the burgeoning technology industry. The main key focus is a better integration of preK-12, the community college and university partners with an eye toward filling family wage jobs in the area that currently are left vacant because of a lack of qualified applicants.

Education in the State of Oregon has gone through a metamorphosis, and there are great challenges and opportunities for Columbia Gorge Community College. For the 2013-15 biennium, the Governor recommended a Community College Support Fund allocation of \$465 million, compared to \$395 in the previous biennium. Change is the conduit for growth and with collaboration in developmental strategies, and how they mesh with continuing economic and demographic trends, we are destined for further success.

We remain committed to our mission of *building dreams and transforming lives by providing life-long educational opportunities that strengthen our community*. This budget document is our promise of stewardship to our community¹.

Sincerely,

Dr. Frank Toda

¹ The budget represents the best estimates of resources and expenditures to provide academic and support services for a broad range of community needs and expectations for community college services.

The budget format corresponds to the statewide classification of "revenue and expense accounting" for Oregon community colleges adopted statewide in 1994 and is prepared in compliance with Oregon Budget Law. The budget plan is subject to change by legislative and/or administrative action. The action of the Budget Committee will set limitations on appropriation levels. The budget process flowchart shows the required steps to meet legal requirements.

Purpose

The purpose message describes the Columbia Gorge Community College (CGCC) Budget Document in terms of important features, the reasons for any major changes from the previous year's approved budget and any major changes in the college's financial policy or status. The Oregon Revised Statutes, Section 294.391, directs the Executive Officer in each municipal corporation to prepare a budget message to accompany the annual budget document. The budget is a financial plan containing estimates of revenues and expenditures for one fiscal year.

Education Achievement Compact

At the state level there have been fundamental changes occurring which reframe the paradigm of educational goals and distribution of funding. Senate Bill 242 redefined the Oregon University System and created the Oregon Higher Education Coordinating Commission to provide planning and coordination of all higher education in Oregon. Higher education was redefined to include the Oregon University System, Oregon Health Sciences University, community colleges and the Oregon Student Access Commission. Senate Bill 909 created the Oregon Education Investment Board to oversee a unified preK-20 educational system with a single budget. It is expected that additional "investment" in education, including community colleges, will be targeted to improve specific outcomes in order to make gains on the "40-40-20" goal established in Senate Bill 253.

Part of the education redesign included the requirement that public education institutions enter into achievement compacts with the state. Our achievement compact is a partnership agreement with the state that defines key measures of student success and sets targets for achievement.

Senate Bill 1581 requires community college boards to enter into achievement compacts as part of the statutory budget process outlined in ORS Chapter 294. As stated in a handout from Governor Kitzhaber's Office, "The intent is to insure that the college's budget committee is taking into account the targets and goals set out in the achievement compact as they discuss and make recommendations related to the budget. It also provides an opportunity for transparency and public comment as the budget is developed. The budget committee's role is to help align a college's budget with its compact, but a budget committee does not have the authority to revise or approve a college's compact."

During the last legislative session, as a part of House Bill 3120, community colleges are now required to form an achievement compact advisory committee. Members of the committee are to include administrators, faculty, personnel and students. Each committee

is responsible for setting the targets in the achievement compact and for developing the plans for achieving the outcomes, measures of progress, goals and targets in the achievement compact.

The achievement compact presented to you as a part of the budget process is the resulting work of this committee. The targets expressed in the achievement compact are integrated and aligned with our core theme measures and strategic planning focuses. We will continue to focus on aligning our budget priorities with our primary goal of student success and strengthening the community that we serve.

Highlights

Fort Dalles Readiness and CGCC Workforce Center

Construction of the Center began in July 2013, with a grand ribbon cutting on April 17, 2014. The “net zero” energy efficient facility serves as the home of the college’s Renewable Energy Technology Program, as well as a large meeting space available for the community to rent.



Rendering courtesy of TVA Architects

Regional Center for Innovation

The RCI is collaboration between all levels of education in the Columbia Gorge Region. The college is the convener and facilitator of the discussions. If additional funding is provided for the initiative, the college has been identified as the fiscal agent. The RCI is being driven by the STEM industry in the Columbia Gorge, and many of the key success measures will be tied to the ability to hire locally for workforce needs. Currently, the key players that have engaged are Google Corporation, Insitu Corporation, and many related businesses working through the Gorge Technology Alliance. In the education arena, key partners are the Wasco County School District and the Hood River School District. Universities that have signed on include Oregon State University, Oregon Technology University, Oregon Health and Science University, University of Oregon, and Eastern

Oregon University. It should also be noted that the private sector universities have committed to assist through the Alliance of Oregon Independent Colleges and Universities (OAICU). In this regard, we have in place articulation agreements with Linfield College, Marylhurst University, Concordia University, and Portland State University. The goals of RCI at the state level include:

1. To engage Oregon's preK-20 institutions and other partners in ongoing problem solving dialogue leading to a culture of statewide, continuous improvement.
2. To focus, align and measure the value of state resources against models designed specifically to increase student success while decreasing historical gaps in student outcomes.
3. To transition away from institutional silos, isolation of best practices, such that parent, students, teachers and leaders share knowledge, collaborate and build a statewide culture of cooperation rather than competition.

Fostering Youth Interest in STEM (Science, Technology, Engineering and Math)

Robotics

CGCC has supported local interest in robotics clubs for area elementary, middle and high school students in the Columbia Gorge region. In April 2011, we sponsored a Junior First Lego League competition for 7-9 year olds. Various staff have coached robotics teams on their own time.

Wind Challenge

The Wind Challenge program fuels student interest in science, technology and wind energy. This year's event will take place on May 3, 2014, at The Dalles Civic Auditorium. Teams of three to six middle school and high school students learn about wind turbine technology and design and apply their new skills in an all-day competition to build, test and present their wind turbine models to a group of judges.

Gorge Scholars Program

Gorge Scholars is a tuition waiver program available to eligible high school graduates. Gorge Scholars receive full tuition waivers for up to eighteen credits per term, for up to two years. The program is open to local high school seniors who graduate with a cumulative GPA of 3.5 or better and meet other eligibility requirements. The program was started in 2013 and is being provided on a first come, first serve basis. To maintain

eligibility, Gorge Scholars must continually enroll full-time, maintain a 3.25 or better GPA and perform 8 hours of documented community service.

BUDGET STRUCTURE

The College budget structure is organized by fund and by cost center within the General Fund. Funds are grouped according to purpose or source of funds per Oregon Budget Law: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Reserve Funds, Enterprise Funds, Fiduciary Funds, and Student Aid Funds (established to administer Federal, State and local student aid).

General Fund cost centers have been established for financial management and are consistent with State and Federal reporting requirements. Special revenue funds are organized according to function.

- All instructional cost centers and special revenue funds are grouped by the following student full-time equivalency (FTE) categories: General Academic Instruction, Career & Technical Education, Pre-College Programs (Developmental Education), Other Reimbursable (Self-Improvement) and Non-Reimbursable Instruction.
- General Fund budget appropriations are categorized as: Instruction, Academic Support, Student Services, Institutional Support, Financial Aid, Plant Operation and Maintenance, Contingency, Debt Service, and Transfers.
- Special Fund budget appropriations have separate totals for personal services, materials and services, capital outlay, debt service, and inter-fund transfers.

BUDGET DEVELOPMENT

Accreditation standards and Oregon Budget Law require the college to demonstrate financial stability with sufficient cash flow and reserves to support its programs and services. Financial planning should reflect available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and anticipate long-term obligations, including payment of future liabilities. To meet the standards and provide sound financial planning an internal budget projection is developed annually to ensure the College balances its resources and budget requirements to meet its mission and strategic plan.

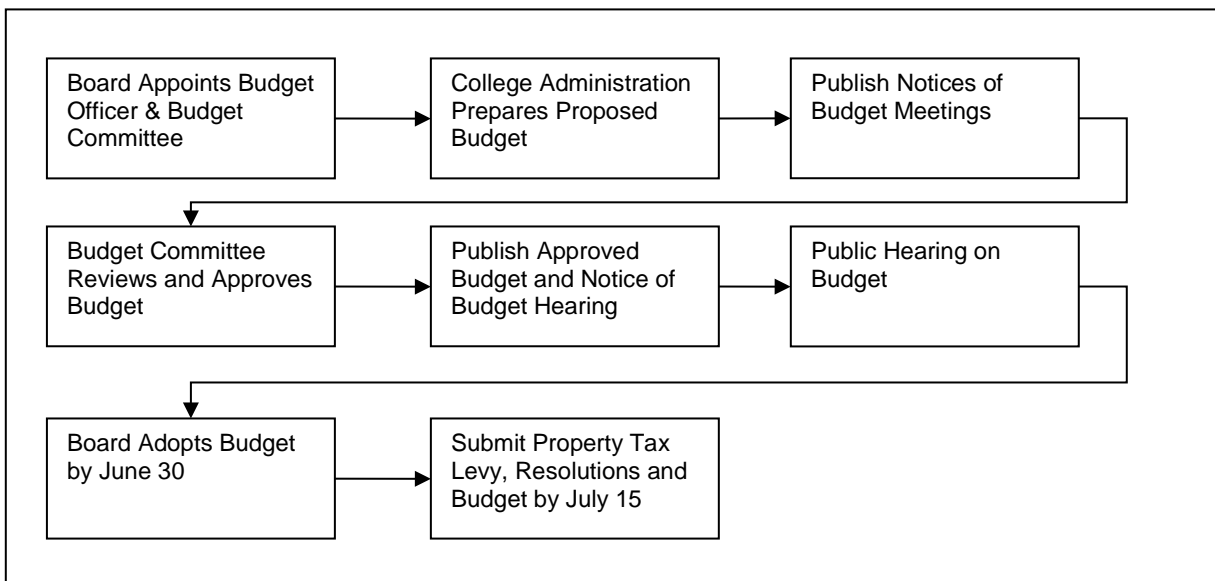
There are three strategic budget building methods. The first is balance expenditures to revenues, the second is balance expenditures to revenues using carryforward, thirdly, to balance expenditures to revenues using reserves if available. The college has been using method two, using carryforward to supplement revenue. With the carryforward being expended the college is using the last method for the current budget cycle, with the goal

to be moving to balance expenditures to revenues directly. This is not a change that can be done in one year. It is going to take more than one budget cycle to achieve this. The College has made significant changes to the budget build process this year. Last year, the college adjusted the timeline of the budget build to align with planning. This year, the budgeting methodology has been changed to focus on our actuals so we know what our current service level budget actually costs.

This year, for the first time in the history of the college, we are building a budget based on actual expenditures incurred in the current 2013-2014 fiscal year and actual known costs for 2014-2015. Our Charter/budgeting system is designed to show budget managers their actuals from previous years so that they may build their requests based on real data. With this alignment of the budget build to actual expenditures, managers are going to have more data and a true understanding of the cost of serving students and the management of the campus.

Budget principles focus on students; maximize efficiencies in operations and instruction; align the budget with the strategic plan, accreditation standards, and planning processes; and expand resource development through grants, institutional advancement and the Columbia Gorge Community College Foundation.

Budget Process



GENERAL FUND

Revenue

The Community College Support Fund (CCSF) distribution model was used to estimate the amount of State revenue for Columbia Gorge Community College based on the Governor's proposed budget of \$465 million for community colleges for the 2013-15 biennium. Allowances have been made to allow for changes in the State CCSF funding after the budget has been adopted.

In the second year of the biennium, fiscal year 2014-15, CGCC expects to receive three payments totaling \$3,961,067. In the first year of the biennium, fiscal year 2013-14, CGCC received five payments totaling \$4,635,986. The payment deferrals enacted by the 2003 Oregon State Legislature are expected to continue in future years. In 2014-15, State revenue represents approximately 48 percent of General Fund revenue and is projected to be 37 percent in 2014-15 due to the State's payment cycle. Property tax revenue is estimated to increase by 2% as estimated by the Oregon Department of Revenue with a 93.5% collection rate and include current and prior years' taxes for Hood River and Wasco Counties. Other taxes budgeted are payments in lieu of property taxes to Wasco County. Property taxes represent 9.6 percent of General Fund revenue.

The tuition budget is dependent on the tuition rate, credit and non-credit enrollment and the level of write-offs. Tuition and fee revenues are budgeted on enrollment projections and adopted tuition rates. Enrollment for 2014-15 is projected to remain steady from the 2013-14 enrollment level. The College Board of Education approved tuition at the same rates as last year; \$89 per credit effective summer term 2014. Tuition and fees are grouped in three categories of tuition, instructional fees, and special fees and represent 30.1 percent of General Fund revenue.

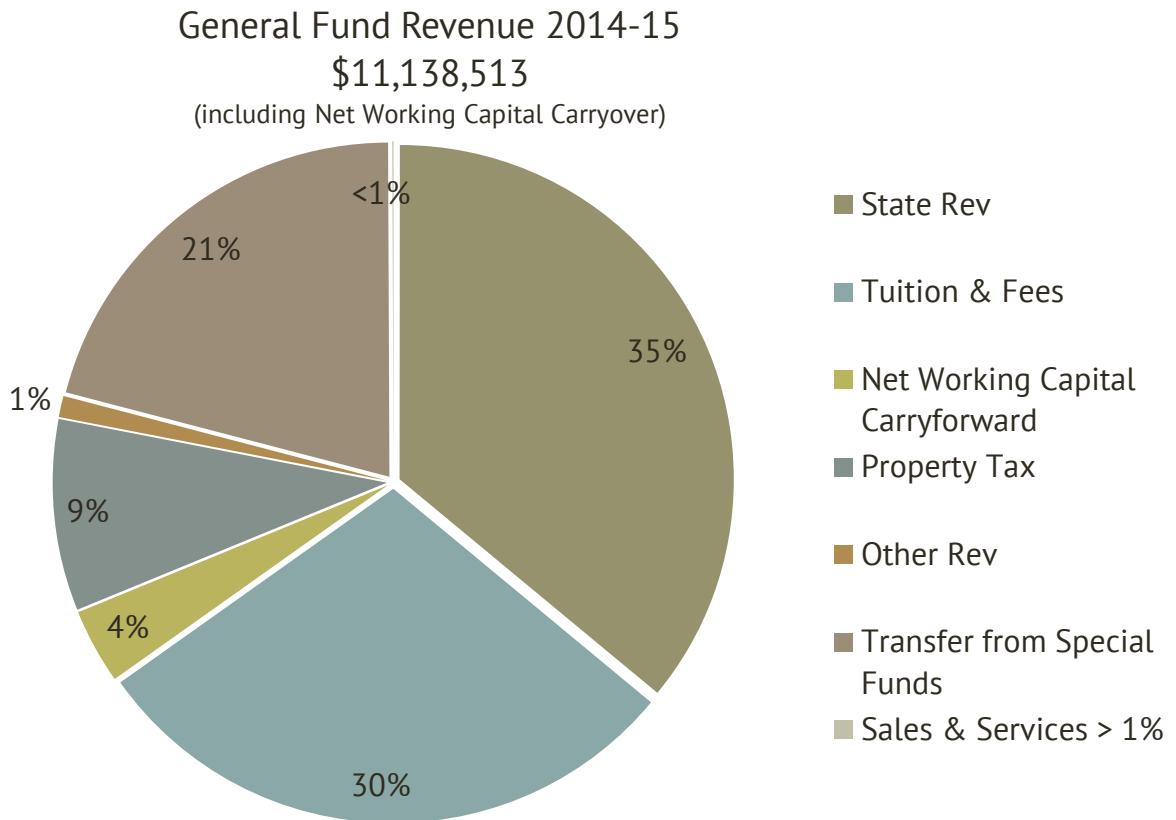
Other revenue sources include indirect cost recovery revenue, interest, unrestricted and restricted gifts and other income and represents 1.1 percent of General Fund revenue. The college estimates total gifts of \$50,000, from health care partners designated to support nursing and nursing assistant programs as well as \$25,000 from RET partners designated to the RET programs and equipment.

The following schedule lists estimated sources of indirect cost recovery revenue.

Sources of Indirect Cost Recovery Revenue	FY 2014-15
Career Pathways Innovation Grant	1,250
Oregon Child Care Division	2,000
US DOL CASE GRANT -US DOL TAACCT GRANT	660
Pathways Initiative State-Wide Director Grant	21,064
Pathways Initiative Projects and Technical Assistance Grant	4,290
Total Indirect Cost Recovery Revenue	\$29,264

Sales and services revenue include library services, rental and vending and represents 0.1 percent of General Fund revenue.

The following chart summarizes the sources of General Fund revenue



Transfers In

Transfers from Special Funds are estimated to be \$2,295,000 and depend on the financial results of special fund activities. The largest transfer to the General Fund is from the Reserve Fund-General Operations in the amount of \$2,100,000. The following schedule of inter-fund transfers lists the budgeted transfers to the General Fund from Special Funds. Transfers from Special Funds represent 21.6 percent of General Fund revenue.

Transfers to General Fund from Special Funds	FY 2014-15
Customized Training Fund	80,000
Non Reimbursable Community Education Fund	10,000
Building Lease Fund	105,000
Reserve Fund-General Operations	2,100,000
Total Transfers to General Fund from Special Funds	\$2,295,000

Transfers Out

A transfer from the General Fund of \$5,000 to the Co-curricular Activities Fund is budgeted to balance resources and requirements of planned co-curricular activities. A transfer of \$27,750 from the General Fund to the Federal Student Aid Fund is budgeted as required program matching funds. A transfer of \$25,000 from the General Fund to the Gorge Scholars for tuition waivers to support estimated 10 students at 15 credits a term for the first year as well as the students in their second year. . The following schedule of inter-fund transfers lists the budgeted transfers to Special Funds from the General Fund.

Transfers to Special Funds from General Fund	FY 2014-15
Transfer to Co-curricular Activities Fund from General Fund	\$5,000
Transfer to Federal Student Aid from General Fund	27,750
Transfer to Gorge Scholar Program	25,000
Total Transfers to Special Funds from General Fund	\$57,750

Expenses

The proposed General Fund budget is allocated by function. Instruction accounts for 34 percent of the budget. Academic Support accounts 9 percent of the budget. Student Services accounts for 10 percent of the budget. Institutional Support accounts for 28 percent of the budget. Student financial aid accounts for .2 percent of the budget. Plant Operations and Maintenance accounts for 11 percent of the budget. Contingency accounts for 6 percent of the budget. Debt Service accounts for 1 percent of the budget. Transfers to Special Funds accounts for 1 percent of the budget.

The contingency budget of \$600,000 represents 5.6 percent of total expenditures as compared to the prior year's percent of adjusted budget 5.4 percent as of March 31, 2014. The Contingency budget of 600,000 accounts for the uncertainty in the level of State appropriations, pending payroll benefit cost increases and other unanticipated expenditures or revenue shortfalls. With the budget based on current year actuals the college does not have the flexibility built into the department budgets that has been there in the past so contingency may have to be used to cover increases that were not known at the time of the budget preparation.

The following table shows the allocation of expenses for the College by functional classification for the 2014-15 proposed budget as compared to the 2013-14 adjusted budget as of March 31, 2014.

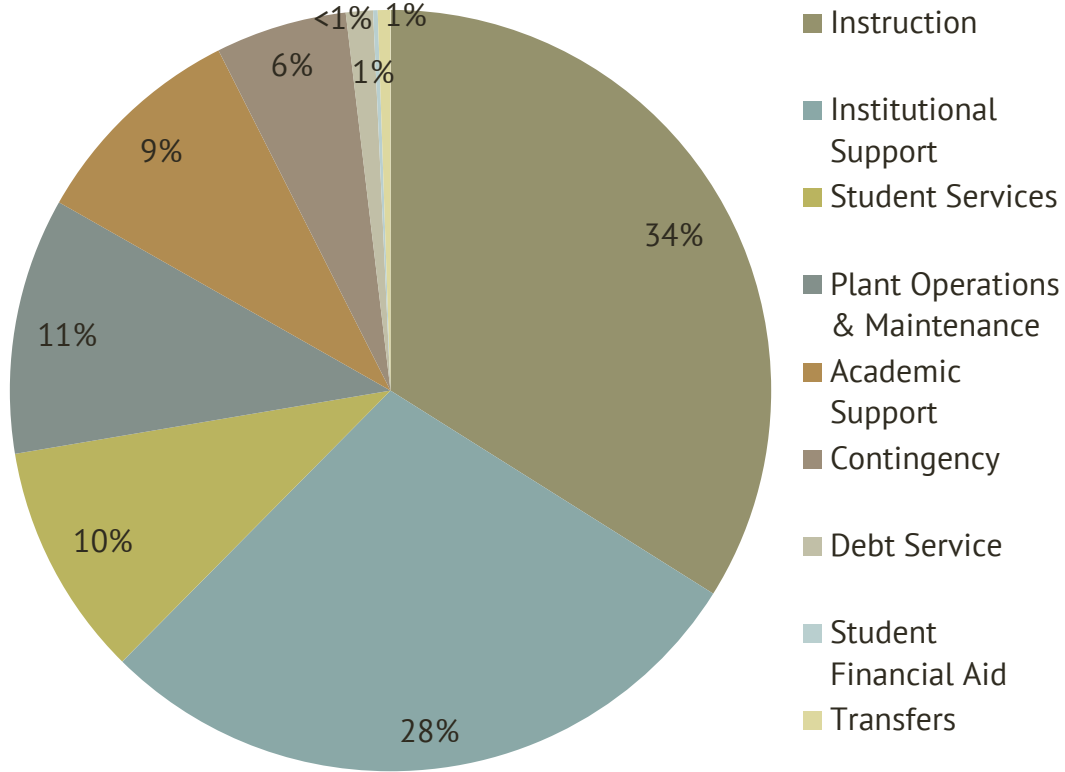
General Fund 2014-15 Proposed Expenditures and Requirements
As compared to the 2013-14 Adjusted Budget

Function	2013-14 Adjusted Budget	2013-14 % of Total Req.	2014-15 Proposed Budget	2014-15 % of Total
Instruction	\$3,969,833	31%	\$3,652,734	34%
Academic Support	1,064,992	8%	1,002,428	9%
Student Services	1,239,350	10%	1,067,197	10%
Institutional Support	3,551,254	27%	3,063,851	28%
Student Financial Aid	78,674	1%	20,954	0.2%
Plant Operations & Maintenance	1,072,811	8%	1,172,190	11%
Contingency	700,000	5%	600,000	6%
Debt Service	113,927	1%	124,160	1%
Sub-Total Expenditures excluding	11,790,841	91%	\$10,703,513	99%
Transfers	1,125,895	9%	57,750	1%

Total Requirements	\$12,916,736	100.0%	\$10,761,263	100.0%
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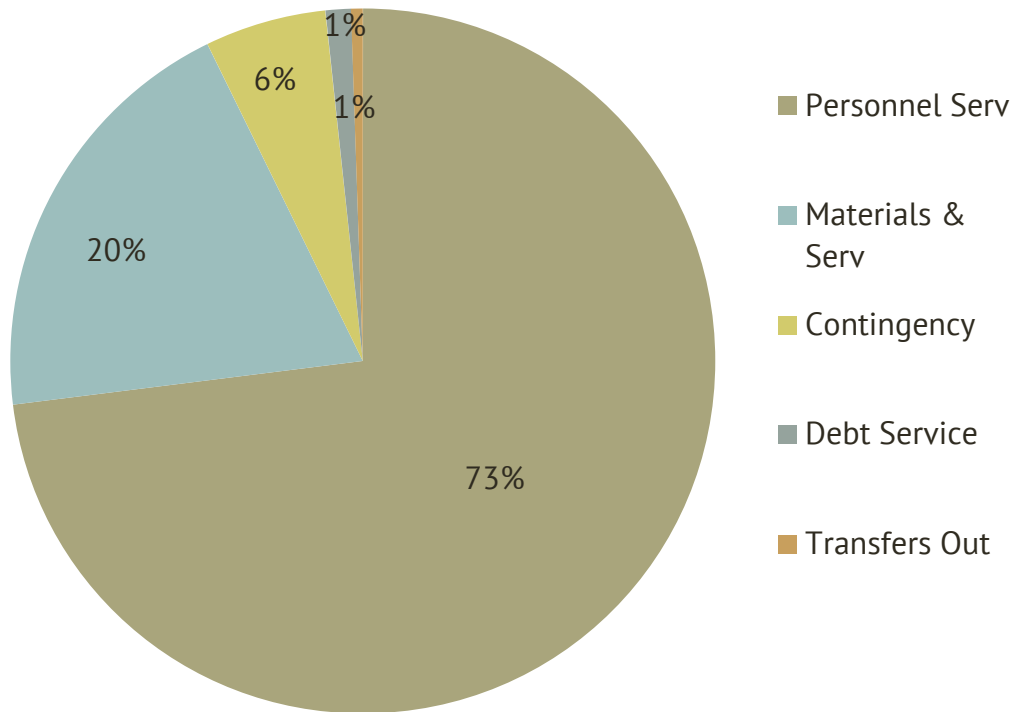
The following chart summarizes proposed General Fund requirements, including transfers out, by Function classification.

General Fund Requirements by Function 2014-15
 \$10,761,263
 (including transfers to special funds)



The following chart summarizes proposed General Fund requirements, excluding transfers out, by object classification.

General Fund Requirements by Object Classification
\$10,761,263



Wage, Salary, and Employer Payroll Expense Factors

Personnel expenses account for 72.3 percent of the General Fund budget and 33.4% of all funds. Personnel expenses include wages and salaries and associated employer payroll taxes, expenses and benefits.

Collective bargaining agreements (CBA) set wage and salary placements and amounts for represented employees. The two-year faculty CBA renewed July 1, 2012. Budget estimates are based on current full-time or part-time faculty salary schedules that include a 3% salary step movement for calendar year 2014-15. The three-year classified CBA renewed July 1, 2012. Budget estimates are based on classified position placement and projected step movement during the year.

Administrative and confidential employees' salaries are based on the salary schedule approved by the CGCC Board of Education on July 1, 2013 and are projected to receive step increases in 2014-15, if eligible.

The budget document details other payroll expenses within each cost center or special fund. Social security taxes include 6.2% FICA and 1.45% Medicare tax. Workers compensation premiums are estimated to be 4.1525% of wages for custodial and maintenance employees and 0.4685% of wages for all other employees based on the current year's premiums. The State Workers Benefit Fund Assessment to employers is based on the current rate of 1.65 cents per hour worked. Unemployment insurance tax is estimated to be 1.9% of wages up to \$35,000 per year based on the current 2014 rate.

The Oregon Public Employees Retirement System (PERS) employer contribution rates are set every two years based on actuarial valuations. The PERS employer rates for 2013-15, effective July 1, 2013 through June 30, 2015, are based on the December 31, 2011 valuations. The PERS rate applied to Tier 1 and Tier 2 members is 22.24% of wages which is the total of the payment to PERS of 16.63% plus the 5.61% rate credit that funds the debt service of the pension bonds. The Tier 1 and Tier 2 rate for the upcoming biennium added 1.21% to the current rate of 16.63%, which represented a 7.2% increase. The Oregon Public Services Retirement Plan (OPSRP) rate is 20.34% of wages which is the total of the payment to PERS of 14.73% plus the 5.61% rate credit that funds the debt service of the pension bonds. The OPSRP rate for the upcoming biennium added 1.21% to the current total rate of 20.34%, which represented a 8% increase.

The following table shows the current CGCC employer rate history since January 1, 2004 when PERS legislative reforms took effect creating OPSRP.

	Effective Dates	Net PERS Rate	PERS UAL Rate Credit	Total PERS Expense
PERS Tier 1&Tier 2	1/1/2004-6/30/2005	0.0064	0.1062	0.1126
	7/1/2005-2/28/2006	0.0502	0.1071	0.1573
	3/1/2006-6/30/2007	0.0502	0.0637	0.1139
	7/1/2007-6/30/2009	0.0409	0.1091	0.1500
	7/1/2009-6/30/2011	0.0288	0.0913	0.1201
	7/1/2011-6/30/2013	0.1063	0.0564	0.1627
	07/1/2013-6/30/2015	0.1542	0.0561	0.2103
	OPSRP	1/1/2004-6/30/2005	0.0804	0.0000
7/1/2005-2/28/2006		0.0804	0.0000	0.0804
3/1/2006-6/30/2007		0.0167	0.0637	0.0804
7/1/2007-6/30/2009		0.0656	0.1091	0.1747
7/1/2009-6/30/2011		0.0352	0.0913	0.1265
7/1/2011-6/30/2013		0.0897	0.0564	0.1461
07/1/20136/30/2015		0.1352	0.0561	0.1913

Rates are expected to increase in subsequent years. The PERS employer contributions represent approximately 30% of the total cost for other payroll expenses. These rates do not include the mandatory 6 percent employee contribution for eligible employees.

Disability, life insurance, and accidental death and dismemberment insurance are provided to full-time employees through the Oregon Educator's Benefit Board and Standard Insurance Company. The long term disability insurance premium rate is budgeted to be 60% of wages up to \$13,333 per month. The life and AD&D insurance premium rate is budgeted to be \$1.19 per \$10,000 coverage per month.

The employer cost of health insurance represents approximately 43% of the total cost for other payroll expenses. The total employer cost of health insurance premiums has exceeded PERS employer contributions since fiscal year 2008-09.

General Fund Net Working Capital Carry-over or Fund Balance

The unappropriated ending fund balance is an amount set aside in the budget to be carried over to the next year's budget. It provides the College with cash until 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.

The General Fund net working capital carryover or beginning fund balance is estimated to be \$509,381 on July 1, 2014. The beginning fund balance, is being allocated to the contingency fund to be allocated as needed for shortfalls. A total of \$2,100,000 is budgeted to offset the difference between current year revenue and current year expense leaving an unappropriated ending fund balance on June 30, 2014 of \$377,250. The College is targeting an ending fund balance of approximately 3.5 percent of expenditures less transfers out for 2014-15.

Reserve Fund for General Operations Actual and Estimated Transactions

2009-2011 Established Reserve Fund with \$2,313,224 from General Fund in 2010-11

2011-2013 Fund balance is approximately \$3,000,000 with investment and transfers in

2013-2015 Transfer balance of \$2,100,00 to General Fund by end of biennium

SPECIAL FUNDS

Per Oregon Budget Law requirements, this budget document includes all special revenue funds and other funds with activity in the current year, prior two fiscal years, or the proposed budget year. Special revenue funds have been grouped into one Grant Fund for reporting purposes. Special Fund budget appropriations have separate totals for personal services, materials and services, capital outlay, debt service, and inter-fund transfers. The descriptions of the grants that make up the Grant Fund are detailed here.

Special Revenue Funds – Career & Technical Education

- The Carl D. Perkins Title I Grant Fund accounts for the Carl D. Perkins funds which support the enhancement of Technical Education programs to better prepare students for a future in the workforce.
- The Health Occupations Customized Training Fund is used to record revenues and expenditures relating to specialized health occupations training programs offered under customized training contracts.
- The Carl D. Perkins Reserve Fund accounts for regional Career Technical Education activities as CGCC serves as fiscal agent for the Perkins Reserve Fund in collaboration with the Oregon Department of Education and regional school districts. Currently inactive.
- The U.S. Department of Labor Community Based Job Training Renewable Energy Technology Grant Fund accounts for the grant to support expansion of the renewable energy training program. A one-year no-cost extension was approved to extend the grant through March 31, 2012. Currently inactive.
- The U.S. Department of Labor WIA Section 171 Grant Fund will account for a new earmark grant to infuse other renewable energy technology in the RET curriculum. Currently inactive.
- The U.S. Department of Labor State Energy Sector Partnership Grant Fund will account for the launch of the Oregon Green Tech Certificate which will prepare entry level workers in industries that are associated with or support green jobs. Currently inactive.
- The Customized Training Fund is used to record revenues and expenditures relating to specialized training programs offered to businesses and organizations.

- The Small Business Development Center (SBDC) Program Income Fund accounts for Small Business Development Center program income and expenditures.
- The Federal SBDC Grant Fund accounts for Federal Small Business Administration Small Business Development Center Grant.
- The State SBDC Grant Fund accounts for State Small Business Development Center Grant.
- The Fundamentals of Care-giving Fund accounts for the contract with the State of Washington to provide fundamentals of care-giving training.
- The Mid-Columbia Economic Development District Intergovernmental Agreement Fund accounts for the SBDC activity to provide technical assistance to individuals meeting income specification through the Klickitat-Skamania Loan fund and the Klickitat Microenterprise project. Currently inactive.
- US DOL CASE Grant accounts for CGCC's portion of the CASE grant, a consortium grant to increase attainment for unemployed/underemployed workers.

Special Revenue Funds – Developmental Education

- The TITLE II AEFLA Comprehensive Grant Fund accounts for the Title II Adult Education and Family Literacy Act Comprehensive Grant received through the Department of Community Colleges and Workforce Development.
- The Accountability Grant Fund accounts for funding for assessment and accountability activities related to Basic Skills programs through a grant from the Department of Community Colleges and Workforce Development. Budgeted under the Comprehensive Grant.
- The Program Improvement Grant Fund accounts for the Program Improvement Grant from the Department of Community Colleges and Workforce Development. Budgeted under the Comprehensive Grant.
- The Outreach Tutoring Grant Fund accounts for the outreach tutoring grant through the Department of Community Colleges and Workforce Development to provide Outreach Project tutoring services for adult literacy students.
- The English Language Civics Grant Fund accounts for the English Languages Civics Grant from the Department of Community Colleges and Workforce Development.

- Title II Program Income Fund accounts for GED, pre-college, ESOL fees collected and expenses related to Title II programs.
- The Gorge Literacy Fund accounts for Columbia Gorge Community College literacy activities. Currently inactive.

Special Revenue Funds – Non-reimbursable Instruction

- The Non-Reimbursable Community Education Fund accounts for the revenue and expenses of self-supporting community education classes.
- The Elderhostel Fund accounts for the revenue and expenditures of the College's Elderhostel program. Elderhostel is a network of colleges and educational institutions offering travel and educational programs to adults over the age of 21.

Special Revenue Fund – Student Services

- The Career Pathways Innovation Fund accounts support of program and certificate completions for low skilled adults.
- The First Year Persistence Development Project Grant Fund accounts for the development of mandatory New Student Orientation for high school students and will fund software that will aid employers with job openings connect with students.

- **Special Revenue Funds – Public Service**

- The Oregon Child Care Resource and Referral Network Fund accounts for the grant with the Oregon Child Care Resource and Referral Network from funding provided by the U.S. Department of Health and Human Services which supports the College's Child Care Resource and Referral Program.
- The Child Care Resource and Referral Fund accounts for tuition and food handler certification test fee revenue and expenses of the Child Care Resource and Referral Program.
- The Department of Human Services Integrated Child Care Grant Fund accounts for the contract from the Oregon Department of Human Services for the integrated child care program from funding provided by the U.S. Department of Health and Human Services.

- The Co-curricular Activities Fund accounts for program income and expenditures of the Spring Humanities Series sponsored by Columbia Gorge Community College and related expenditures.
- The Pathways Initiative State-Wide Director Grant Fund accounts for the grant with the State of Oregon through the Department of Community Colleges and Workforce Development to provide a state-wide director and related expenditures in support of the career pathways state-wide initiative.
- The Pathways Initiative Projects & Technical Assistance Grant Fund accounts for the contract with the State of Oregon through the Department of Community Colleges and Workforce Development to provide technical assistance for career pathways state-wide initiative.
- The Oregon Council for the Humanities Grant Fund accounts for a proposed National Endowment for the Humanities grant through the Oregon Council for the Humanities in support of the Spring Humanities Series sponsored by Columbia Gorge Community College.
- The Pathways Green Labor Market Information (LMI) Initiative Grant Fund accounts for a partnership effort by the Oregon Department of Community Colleges and Workforce Development and the College to assist with implementing the Oregon Employment Department's "Green LMI" project and funded by the American Recovery and Reinvestment Act of 2009 administered by the U.S. Department of Labor. Currently inactive.

Special Revenue Fund – Institutional Support

- The U.S. Department of Education Title III Fund accounts for the five year developing institutions grant awarded in 2010-11.
- The Insurance Fund accounts for the unanticipated receipt of insurance claim proceeds and expenditures.

Special Revenue Funds – Non-operating

- The Building Lease Fund accounts for lease revenue and expenditures of facilities and office space to state agencies, public entities and non-profits and provide transfers to the General Fund.

- The Food Service Fund accounts for revenues and expenditures of the campus food service contract.

Capital Project Funds

- The Capital Projects Fund 301 accounts for Capital Construction for property purchases in hood River related to the Full Faith and Credit Loan.
- The State Capital Projects Fund 302 accounts for State of Oregon capital construction and improvements projects. The budget for 14-15 accounts for the receipt and expenditure of Oregon Lottery bonds to fund equipment purchase as approved by the 2014 Oregon Legislature.

Debt Service Funds

- The Debt Service Fund – District G.O. Bonds accounts for the accumulation of resources to pay the principal and interest on General Obligation Bonds, Series 2005 Approved by district voters of Hood River and Wasco Counties. These bonds were refinanced in fiscal year 2013-13.
- The Pension Bond Debt Service Fund accounts for the accumulation of resources to pay the principal and interest on pension obligation bonds issued by the College in 2003 and is funded by a credit to the College's PERS employer rate beginning May 1, 2003.

Reserve Funds

- Established in FY 2005-2006, the Reserve Fund for Facilities and Grounds Maintenance provides funding for long term facilities and grounds maintenance expenditures. Any funds not expended will remain in the fund for future use. A budgeted transfer will increase the balance to \$450,000 if funds are available.
- Established in FY 2010-11, the Reserve Fund for General Operations provides future funding for general operations. Transfers are budgeted between the General Fund and the Reserve Fund to smooth the effects of the uneven community college support fund payments in each year of the biennium. The remaining balance is expected to be depleted in the next biennium.
- Established in FY 2013-2014, the Reserve Fund for Instructional Equipment Replacement provides funding for replacement of instructional equipment as the useful life expires. Any funds not expended will remain in the fund for future use. A budgeted transfer will increase the balance each year if funds are available.

Enterprise Fund

The College Bookstore Fund accounts for revenue and expenditures of the College bookstore which stocks student textbooks and supplies, general merchandise and items for internal sales to college departments. The proposed budget supports a retail bookstore on The Dalles campus and for counter service on the Hood River Indian Creek campus.

Fiduciary or Agency Funds

Six fiduciary funds have been combined in to one Student Club Fund and account for the financial activities of student organizations.

- The Student Council Fund accounts for receipts and expenses for student activities and fund raisers separate from the General Fund.
- The Phi Theta Kappa Fund accounts for student honor society activities separate from the General Fund.
- Environmental Club Fund
- Student Nurse Association Fund
- Delta Energy Club
- Multicultural Club

Student Aid Funds

- The Federal Student Aid Fund accounts for the College's participation in US Department of Education Title IV Federal student aid programs (Pell Grant, Federal Supplemental Educational Opportunity Grant, Federal Work-Study, and Direct Loan programs). CGCC administration of Title IV programs began the summer 2011.

The four following scholarship funds have been combined for reporting purposes.

- The Oregon Student Aid Fund accounts for Oregon Student Assistance Commission Scholarships. CGCC administration of Oregon student aid programs began in the 2011-12 academic year.
- The CGCC Foundation Scholarship Fund accounts for the scholarships awarded by the CGCC Foundation. This fund will account for scholarship activity previously recorded through accounts receivable as third-party agency payments.
- The Third Party Scholarship and Loan Fund accounts for third party scholarships and credit based education loans. This fund will account for scholarship activity previously recorded through accounts receivable as third-party agency payments.
- Gorge Scholars is a new fund created in FY 2013-2014 to account for the new Gorge Scholars program being offered at CGCC. This fund will account for tuition waivers only for students meeting the requirements established.

BUDGET PRIORITIES

With permanent campuses in Hood River and The Dalles, the Columbia Gorge Community College is positioned to serve students, the community, business and industry with its comprehensive community college mission. With prudent fiscal management and budgeting that links funding with strategic planning and core theme objectives, the College will sustain its mission while facing the realities of tough economic times. To assure sustainability, the College will continue to focus on protecting and developing the College's intellectual capital; serving students, the community, business and industry; developing resources; and maintaining infrastructure. This focus on financial sustainability will ensure our mission focus on access, education, and partnerships.

Supports Building Dreams through Access

The proposed budget supports the College's core theme objectives by providing a broad array of education and training programs through general academic instruction, career and technical education, adult continuing education, and customized training designed to meet regional workforce needs. The budget supports signature programs in health occupations and renewable energy technology through General Fund and grant support. The budget supports using multiple modes of effective teaching, learning and service strategies by providing campus locations in two counties and both in-person and online instructional and student support services. The budget supports serving the diversity of students in the district by providing outreach advising services in area high schools, disabilities advising, and providing training to English speakers of other languages.

Supports Transforming Lives through Education

The budget supports adapting curriculum and programs for careers by providing resources to support administrative structures to perform program reviews, assessments and provide continuing education.

Distance learning resources will be primarily focused on assisting faculty in the use of instructional technologies, increase training for faculty in the use of Quality Matters Standards, and implementing an online class and faculty observation/evaluation process. The budget supports administration to provide partnerships to provide a seamless K-16 education. The budget provides public services through grants that support child care resource and referral programs. The budget supports state-wide career pathways activities by serving as the fiscal agent for the State-wide Director of Career Pathways who

coordinates and provides technical assistance for pathways efforts at all 17 community colleges. The budget fosters student success through funding appropriate student services, student organizations and co-curricular activities. The budget supports administration of Federal and State student aid. The budget provides for business operations support to provide appropriate financial services that support college operations, grant activities and to meet legal requirements.

Supports Strengthening Our Communities through Partnerships

The budget supports business and industry with a quality workforce by providing customized training opportunities and providing Small Business Development Center services that provide technical assistance and specialized training to small businesses. The budget supports creating effective external relations through funding of the Governing Board, President's office, and Resource Development activities, and by funding public information and marketing activities. The College budget reflects the emphasis on fund-raising efforts to seek additional funding through a combination of partnership contributions, Federal and State sources, private foundations and through activities of the Columbia Gorge Community College Foundation. The U.S. Department of Education Title III developing institution grant will provide necessary funding to launch new processes, and add staffing infrastructure in support of candidacy of independent accreditation in the areas of institutional research, resource development, student services and information technology services.

PROPERTY TAX LEVIES

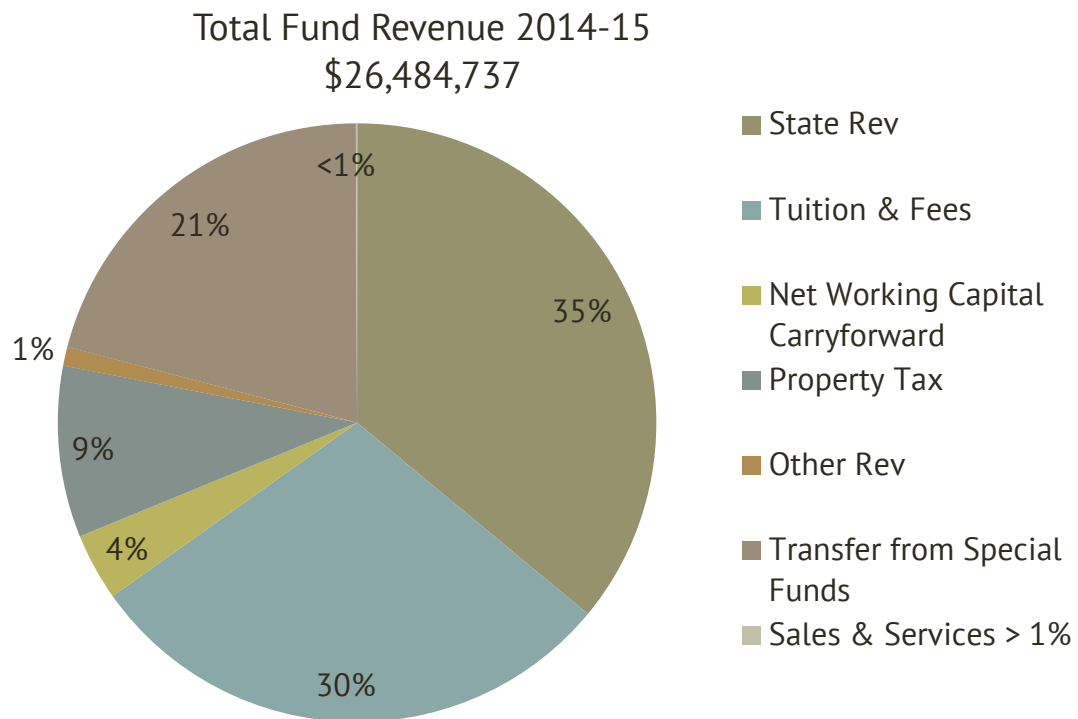
The Budget Committee and Board of Education are expected to approve the following property tax levies for 2014-15.

- A permanent tax rate levy of \$0.2703 per \$1,000 of taxable assessed value for the Columbia Gorge Community College District.
- A property tax levy in the amount of \$1,391,526 for the Debt Service Fund - District General Obligation Bonds in Hood River and Wasco Counties – The final bonds mature on June 15, 2025.

SUMMARY

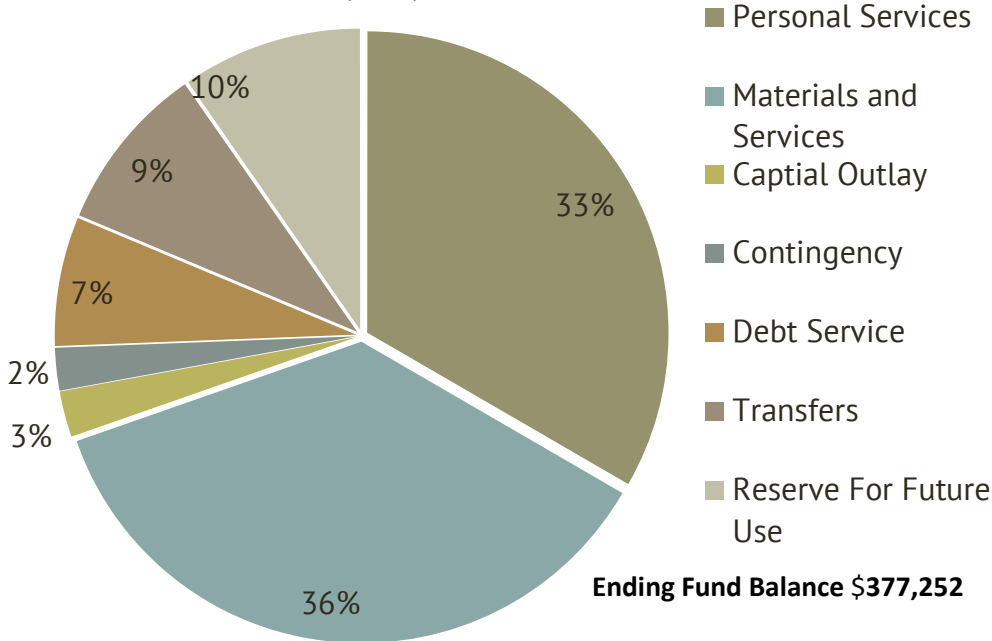
The proposed 2014-15 budget represents the financial plan of the College's key focus areas for the second year of the 2013-15 biennium. This budget supports the operations of The Dalles and Hood River campuses. Limited available resources and increased costs of operation will continue to challenge the College in providing high quality and comprehensive academic and support services to the district. The College expects to continue its successful fund-raising efforts to attract unrestricted and restricted gifts and to seek State and Federal grants that meet local and regional needs.

The following charts summarize total proposed funds revenue and total proposed funds requirements by both function and object classification including inter-fund transfers.



Total Fund Requirements 2014-15

\$26,107,484



Ending Fund Balance \$377,252

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Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
GENERAL FUND RESOURCES												
STATE SOURCES												
100-00-000-00-4111	0000	STATE COMMUNITY COLLEGE SUPPORT	4,540,431	2,529,177	4,635,986		3,961,067	3,961,067	3,961,067	(674,919)	85%	
100-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	0	12,133	0		0	0	0	0	na	
TOTAL STATE SOURCES			4,540,431	2,541,310	4,635,986	47.7%	3,961,067	3,961,067	3,961,067	(674,919)	85%	37.3%
LOCAL SOURCES - PROPERTY TAX												
100-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	451,303	496,035	488,762		460,000	460,000	460,000	(28,762)	94%	
100-00-000-00-4202	0000	WASCO PRIOR YEARS PROPERTY TAX	20,391	18,986	12,000		19,000	19,000	19,000	7,000	158%	
100-00-000-00-4203	0000	OTHER TAXES WASCO	100,675	100,925	75,000		75,000	75,000	75,000	0	100%	
100-00-000-00-4211	0000	HOOD RIVER CURRENT PROPERTY TAX	430,854	452,870	477,785		452,000	452,000	452,000	(25,785)	95%	
100-00-000-00-4212	0000	HOOD RIVER PRIOR YEARS PROPERTY TAX	12,094	16,395	11,000		10,000	10,000	10,000	(1,000)	91%	
100-00-000-00-4213	0000	OTHER TAXES HOOD RIVER	(6,437)	2,068	0		1,593	1,593	1,593	1,593	na	
TOTAL LOCAL SOURCES - PROPERTY TAX			1,008,880	1,087,279	1,064,547	11.0%	1,017,593	1,017,593	1,017,593	(46,954)	96%	9.6%
TUITION												
100-00-000-00-4401	0000	CREDIT IN-DISTRICT TUITION	1,964,405	1,832,283	2,000,000		1,793,172	1,793,172	1,793,172	(206,828)	90%	
100-00-000-00-4402	0000	CREDIT OUT-OF-DISTRICT TUITION	243,012	188,235	240,000		152,873	152,873	152,873	(87,127)	64%	
100-00-000-00-4403	0000	CREDIT OUT-OF-STATE TUITION	771,288	690,398	784,000		623,445	623,445	623,445	(160,555)	80%	
100-00-000-00-4404	0000	CREDITNON BORDER STATE TUITION	0	1,360	0		1,224	1,224	1,224	1,224	na	
100-00-000-00-4411	0000	NON-CREDIT TUITION	46,012	30,850	46,000		36,597	36,597	36,597	(9,403)	80%	
100-00-000-00-4413	0000	HIGH SCHOOL TUITION	5,440	5,607	6,000		2,848	2,848	2,848	(3,152)	47%	
100-00-000-00-4414	0000	GED TUITION	3,095	2,970	0		0	0	0	0	na	
100-00-000-00-4415	0000	ESOL TUITION	8,730	(25)	0		0	0	0	0	na	
100-00-000-00-4416	0000	SPANISH GED TUITION	0	0	0		0	0	0	0	na	
100-00-000-00-4417	0000	SMALL BUSINESS MGMT TUITION	3,042	3,042	4,884		0	0	0	(4,884)	na	
100-00-000-00-4418	0000	PRE COLLEGE TUITION	4,555	0	0		0	0	0	0	na	
100-00-000-00-4491	0000	BANK CARD DISCOUNT FEES	(24,792)	(24,300)	(25,000)		(16,824)	(16,824)	(16,824)	8,176	67%	
100-00-000-00-4495	0000	TUITION ALLOWANCE & BAD DEBT	152,166	(277,966)	(90,000)		(20,513)	(20,513)	(20,513)	69,487	23%	
TOTAL TUITION			3,176,953	2,452,454	2,965,884	30.5%	2,572,822	2,572,822	2,572,822	(393,062)	87%	24.2%
INSTRUCTIONAL FEES												
100-00-000-00-4501	0000	INSTRUCTIONAL FEES	275,817	261,890	280,000		210,774	210,774	210,774	(69,226)	75%	
100-00-000-00-4502	0000	MATERIALS FEES	4,955	120	200		19	19	19	(181)	10%	
100-00-000-00-4503	0000	SERVICE FEE	354,649	365,534	360,000		346,488	346,488	346,488	(13,512)	96%	
100-00-000-00-4507	0000	MOODLE FEES	17,020	17,735	16,000		15,915	15,915	15,915	(85)	99%	
100-00-000-00-4508	0000	TECHNOLOGY FEE	0	0	2,000		0	0	0	(2,000)	na	
TOTAL INSTRUCTIONAL FEES			652,441	645,279	658,200	6.8%	573,196	573,196	573,196	(85,004)	87%	5.4%
SPECIAL FEES												
100-00-000-00-4551	0000	AMER HEART ASSOC FEES	6,652	9,869	6,500		6,340	6,340	6,340	(160)	98%	
100-00-000-00-4552	0000	APPLICATION FEES	5,550	8,150	6,000		4,200	4,200	4,200	(1,800)	70%	
100-00-000-00-4553	0000	COLLECTION FEES	1,997	9,819	12,000		(1,475)	(1,475)	(1,475)	(13,475)	-12%	
100-00-000-00-4556	0000	GRADUATION MATERIALS FEE	0	0	0		0	0	0	0	na	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
100-00-000-00-4557	0000	NSF CHECK FEE	175	75	0		50	50	50	50	na	
100-00-000-00-4558	0000	PESTICIDE CERT TEST FEES	1,730	1,760	1,400		1,060	1,060	1,060	(340)	76%	
100-00-000-00-4559	0000	TESTING FEES	14,605	19,773	11,000		12,683	12,683	12,683	1,683	115%	
100-00-000-00-4560	0000	RUNNING START CONTRACT FEE	9,470	9,633	8,000		6,991	6,991	6,991	(1,009)	87%	
100-00-000-00-4561	0000	COLLEGE NOW TRANSCRIPT FEE	19,182	19,090	20,000		19,491	19,491	19,491	(509)	97%	
100-00-000-00-4562	0000	PROCESSING FEE	75	100	0		30	30	30	30	na	
100-00-000-00-4563	0000	EARLY COLLEGE FEE	8,540	12,270	10,000		5,040	5,040	5,040	(4,960)	50%	
100-00-000-00-4565	0000	TRANS FEE	0	0	0		420	420	420	420	na	
100-00-000-00-4591	0000	LATE FEE	18,528	11,174	15,000		7,384	7,384	7,384	(7,616)	49%	
100-00-000-00-4593	0000	PROGRAM DEPOSIT	700	800	(3,000)		(2,650)	(2,650)	(2,650)	350	88%	
100-00-000-00-4599	0000	CASH OVER/(SHORT)	21	17	25		0	0	0	(25)	na	
TOTAL SPECIAL FEES			87,224	102,530	86,925	0.9%	59,564	59,564	59,564	(27,361)	69%	0.6%
OTHER REVENUE SOURCES												
100-00-000-00-4601	0000	INDIRECT COST REVENUE-OPERATING	40,208	44,818	37,363		29,264	29,264	29,264	(8,099)	78%	
100-00-000-00-4603	0000	OTHER OPERATING REVENUE	20,082	15,054	0		13,726	13,726	13,726	13,726	na	
100-00-000-00-4604	0000	ADMINISTRATIVE COST ALLOWANCE REVENUE	7,993	6,522	8,000		6,000	6,000	6,000	(2,000)	75%	
100-00-000-00-4611	0000	INTEREST INVESTMENTS	93,503	81,884	60,000		47,686	47,686	47,686	(12,314)	79%	
100-00-000-00-4612	0000	INTEREST TAXES	115	147	50		52	52	52	2	104%	
100-00-000-00-4614	0000	GAIN/LOSS ON SALE OF SECURITIES	(45,658)	(34,442)	(20,000)		(7,782)	(7,782)	(7,782)	12,218	39%	
100-00-000-00-4621	0000	OTHER NONOPERATING REVENUE	500	60	100		550	550	550	450	550%	
100-00-000-00-4652	0000	RESTRICTED GIFTS	0	15,000	0		0	0	0	0	na	
100-00-000-00-4653	0000	RESTRICTED GIFTS NURSING	66,600	41,600	50,000		28,880	28,880	28,880	(21,120)	58%	
100-00-000-00-4654	0000	RESTRICTED GIFTS RET	0	50,000	50,000		25,000	25,000	25,000	(25,000)	50%	
TOTAL OTHER REVENUE SOURCES			183,343	220,643	185,513	1.9%	143,376	143,376	143,376	(42,137)	77%	1.3%
SALES & SERVICES REVENUE												
100-00-000-00-4701	0000	ATM SHARING REVENUE	0	0	1,000		59	59	59	(941)	6%	
100-00-000-00-4702	0000	CONFERENCE REVENUE	0	0	0		0	0	0	0	na	
100-00-000-00-4706	0000	LIBRARY SERVICES REVENUE	3,791	5,590	2,500		4,000	4,000	4,000	1,500	160%	
100-00-000-00-4708	0000	RENTAL REVENUE	1,974	3,476	2,500		2,000	2,000	2,000	(500)	80%	
100-00-000-00-4710	0000	TICKET SALES	474	2,246	2,500		0	0	0	(2,500)	na	
100-00-000-00-4712	0000	VENDING REVENUE	695	786	500		434	434	434	(66)	87%	
100-00-000-00-4715	0000	KEY REVENUE	50	165	150		20	20	20	(130)	13%	
TOTAL SALES & SERVICES REVENUE			6,983	12,262	9,150	0.1%	6,513	6,513	6,513	(2,637)	71%	0.1%
TRANSFERS IN												
100-00-000-00-4902	0000	TRANSFERS FROM SPECIAL FUNDS	132,435	98,220	113,631		2,295,000	2,295,000	2,295,000	2,181,369	2020%	
TOTAL TRANSFERS IN			132,435	98,220	113,631	1.2%	2,295,000	2,295,000	2,295,000	2,181,369	2020%	21.6%
TOTAL GENERAL FUND REVENUE			9,788,692	7,159,978	9,719,836	100%	10,629,132	10,629,132	10,629,132	909,296	109%	100%
100-00-000-00-3000	0000	NET WORKING CAPITAL CARRYOVER	2,208,876	2,706,282	3,706,281		509,381	509,381	509,381	(3,196,900)	14%	
TOTAL GENERAL FUND RESOURCES			11,997,568	9,866,260	13,426,117		11,138,513	11,138,513	11,138,513	(2,287,604)	83%	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
GENERAL FUND REQUIREMENTS INSTRUCTION												
GENERAL ACADEMIC INSTRUCTION												
100-11-101-XX-0000		ARTS & HUMANITIES	511,238	553,095	568,360	14.3%	513,784	513,784	513,784	(54,576)	90%	4.8%
100-11-102-XX-0000		BUSINESS ADMINISTRATION	140,929	139,526	145,089	3.7%	128,165	128,165	128,165	(16,924)	88%	1.2%
100-11-103-11-0000		CRIMINAL JUSTICE	0	0	0	0.0%	0	0	0	0	na	0.0%
100-11-104-XX-0000		EDUCATION	0	0	0	0.0%	0	0	0	0	na	0.0%
100-11-105-11-0000		HEALTH & WELLNESS	70,068	56,040	70,780	1.8%	54,586	54,586	54,586	(16,194)	77%	0.5%
100-11-106-XX-0000		MATH	172,461	171,126	240,678	6.1%	219,525	219,525	219,525	(21,153)	91%	2.0%
100-11-107-XX-0000		SCIENCE	358,875	364,425	381,799	9.6%	351,404	351,404	351,404	(30,395)	92%	3.3%
100-11-108-XX-0000		SOCIAL SCIENCE	192,507	204,327	218,982	5.5%	212,022	212,022	212,022	(6,960)	97%	2.0%
100-11-109-XX-0000		FIRST AID & CPR	4,799	7,773	6,370	0.2%	5,330	5,330	5,330	(1,040)	84%	0.0%
100-11-110-11-0000		EARLY COLLEGE	14,424	15,757	14,189	0.4%	14,262	14,262	14,262	73	101%	0.1%
CAREER & TECHNICAL ED PREP												
100-12-121-XX-0000		COMPUTER APPLICATIONS/OFC SYS	87,160	78,296	92,013	2.3%	105,253	105,253	105,253	13,240	114%	1.0%
100-12-122-XX-0000		COMPUTER SCIENCE	7,647	7,790	12,251	0.3%	107,384	107,384	107,384	95,133	877%	1.0%
100-12-125-XX-0000		EMERGENCY MED TECH PROGRAM	40,681	32,133	47,791	1.2%	33,855	33,855	33,855	(13,936)	71%	0.3%
100-12-127-11-0000		NURSING	672,527	736,121	799,615	20.1%	711,767	711,767	711,767	(87,848)	89%	6.6%
100-12-128-XX-0000		OTHER PROFESSIONAL TECHNICAL	45,003	59,678	48,380	1.2%	44,581	44,581	44,581	(3,799)	92%	0.4%
100-12-129-XX-0000		PRE-COLLEGE MATH	142,112	149,875	139,281	3.5%	123,436	123,436	123,436	(15,845)	89%	1.1%
100-12-130-11-0000		RENEWABLE ENERGY	117,182	242,554	295,993	7.5%	250,357	250,357	250,357	(45,636)	85%	2.3%
100-12-131-11-0000		MEDICAL ASSISTING	105,538	123,529	125,711	3.2%	110,271	110,271	110,271	(15,440)	88%	1.0%
100-12-132-XX-0000		FACT	0	0	0	0.0%	0	0	0	0	na	0.0%
100-12-133-XX-0000		MEDICAL TERMINOLOGY	22,205	20,394	32,680	0.8%	15,405	15,405	15,405	(17,275)	47%	0.1%
CAREER & TECHNICAL ED SUPPLEMENTAL												
100-12-141-11-0000		CNA/CMA	61,740	67,331	77,201	1.9%	51,040	51,040	51,040	(26,161)	66%	0.5%
100-12-142-11-0000		SMALL BUSINESS DEVELOPMENT CTR	46,174	61,073	104,749	2.6%	58,309	58,309	58,309	(46,440)	56%	0.5%
100-12-143-11-0000		SMALL BUSINESS MANAGEMENT	29,928	36,835	38,107	1.0%	32,067	32,067	32,067	(6,040)	84%	0.3%
PRE-COLLEGE (DEVELOPMENTAL ED)												
100-13-161-XX-0000		PRE COLLEGE	175,536	203,647	194,590	4.9%	184,399	184,399	184,399	(10,191)	95%	1.7%
100-13-162-11-0000		ENGLISH SPEAKERS OF OTHER LANGUAGES	39,152	46,976	50,986	1.3%	62,609	62,609	62,609	11,623	123%	0.6%
100-13-163-XX-0000		POST SECONDARY REMEDIAL	128,541	138,645	184,321	4.6%	190,965	190,965	190,965	6,644	104%	1.8%
OTHER REIMBURSEABLE INSTRUCTION												
100-14-171-11-0000		ADULT CONTINUING EDUCATION	38,450	53,690	57,376	1.4%	49,788	49,788	49,788	(7,588)	87%	0.5%
100-14-172-11-0000		HEALTH & SAFETY ADULT EDUCATION	20,438	15,629	22,541	0.6%	22,169	22,169	22,169	(372)	98%	0.2%
100-14-173-XX-0000		SPANISH GED	0	0	0	0.0%	0	0	0	0	na	0.0%
TOTAL INSTRUCTION			3,245,315	3,586,266	3,969,833	31%	3,652,734	3,652,734	3,652,734	(317,099)	92%	34%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ACADEMIC SUPPORT												
100-20-201-00-0000		INSTRUCTIONAL ADMINISTRATION	524,744	524,289	563,748	14.2%	548,846	548,846	548,846	(14,902)	97%	5.1%
100-20-203-00-0000		DISTANCE EDUCATION	88,760	133,592	145,426	3.7%	143,085	143,085	143,085	(2,341)	98%	1.3%
100-20-204-00-0000		INSTRUCTIONAL STAFF DEVELOPMENT	21,113	22,870	34,663	0.9%	22,059	22,059	22,059	(12,604)	64%	0.2%
100-20-221-00-0000		LIBRARY	276,073	213,524	321,155	8.1%	288,437	288,437	288,437	(32,718)	90%	2.7%
TOTAL ACADEMIC SUPPORT			910,691	894,274	1,064,992	8%	1,002,428	1,002,428	1,002,428	(62,564)	94%	9%
STUDENT SERVICES												
100-30-301-00-0000		REGISTRATION & ADMISSIONS	340,394	324,425	424,865	10.7%	327,045	327,045	327,045	(97,820)	77%	3.0%
100-30-302-00-0000		ADVISING	271,555	257,495	360,338	9.1%	323,855	323,855	323,855	(36,484)	90%	3.0%
100-30-303-00-0000		FINANCIAL AID ADMINISTRATION	146,187	194,940	239,749	6.0%	249,203	249,203	249,203	9,454	104%	2.3%
100-30-304-00-0000		CAREER SERVICES	52,293	49,063	57,935	1.5%	50,790	50,790	50,790	(7,145)	88%	0.5%
100-30-305-00-0000		STUDENT RECOGNITION	6,877	7,644	10,095	0.3%	9,500	9,500	9,500	(595)	94%	0.1%
100-30-306-00-0000		ADA SERVICES	0	26,082	27,104	0.7%	16,197	16,197	16,197	(10,907)	60%	0.2%
100-30-310-00-0000		FOUNDATIONS OF EXCELLENCE	16,262	66,068	81,480	2.1%	63,650	63,650	63,650	(17,830)	78%	0.6%
100-30-311-00-0000		ACHIEVING THE DREAM	0	0	0	0.0%	0	0	0	0	na	0.0%
100-30-312-00-0000		STRATEGIC ENROLLMENT MANAGEMENT	0	0	0	0.0%	0	0	0	0	na	0.0%
100-30-321-00-0000		GED TESTING	11,127	11,656	10,788	0.3%	8,295	8,295	8,295	(2,493)	77%	0.1%
100-30-331-00-0000		STUDENT GOVERNMENT	13,149	18,413	20,041	0.5%	12,060	12,060	12,060	(7,981)	60%	0.1%
100-30-332-00-0000		PHI THETA KAPPA	5,672	10,152	6,955	0.2%	6,601	6,601	6,601	(354)	95%	0.1%
TOTAL STUDENT SERVICES			863,515	965,938	1,239,350	10%	1,067,197	1,067,197	1,067,197	(172,153)	86%	10%
INSTITUTIONAL SUPPORT												
100-50-501-00-0000		GOVERNING BOARD	43,265	47,668	57,227	1.4%	54,760	54,760	54,760	(2,467)	96%	0.5%
100-50-502-00-0000		PRESIDENT'S OFFICE	392,216	490,066	759,734	19.1%	648,369	648,369	648,369	(111,365)	85%	6.0%
100-50-503-00-0000		PUBLIC INFO & COMMUNITY RELATIONS	71,876	86,679	128,142	3.2%	104,503	104,503	104,503	(23,639)	82%	1.0%
100-50-504-00-0000		ELECTIONS	15,705	5,193	0	0.0%	5,200	5,200	5,200	5,200	na	0.0%
100-50-505-00-0000		ACCREDITATION	12,146	26,178	23,461	0.6%	28,330	28,330	28,330	4,869	121%	0.3%
100-50-511-00-0000		BUSINESS OFFICE	501,338	618,221	508,709	12.8%	437,358	437,358	437,358	(71,351)	86%	4.1%
100-50-512-00-0000		INSURANCE/LEGAL/AUDIT	118,824	108,630	179,289	4.5%	155,147	155,147	155,147	(24,142)	87%	1.4%
100-50-521-00-0000		HUMAN RESOURCES	267,556	295,062	583,128	14.7%	525,756	525,756	525,756	(57,372)	90%	4.9%
100-50-531-00-0000		RESOURCE DEVELOPMENT	267,887	258,346	371,024	9.3%	254,785	254,785	254,785	(116,239)	69%	2.4%
100-50-541-00-0000		INFORMATION TECHNOLOGY SERVICES	621,435	734,777	856,198	21.6%	777,234	777,234	777,234	(78,964)	91%	7.2%
100-50-551-00-0000		COMMUNICATIONS	73,442	72,529	84,342	2.1%	72,410	72,410	72,410	(11,932)	86%	0.7%
TOTAL INSTITUTIONAL SUPPORT			2,385,690	2,743,348	3,551,254	27%	3,063,851	3,063,851	3,063,851	(487,403)	86%	28%
FINANCIAL AID												
100-60-601-00-0000		FINANCIAL AID	13,591	20,264	78,674	2.0%	20,954	20,954	20,954	(57,721)	27%	0.2%
TOTAL FINANCIAL AID			13,591	20,264	78,674	1%	20,954	20,954	20,954	(57,721)	27%	0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PLANT OPERATION & MAINTENANCE												
100-70-701-00-0000		FACILITIES SERVICES	258,178	270,989	235,230	5.9%	242,572	242,572	242,572	7,342	103%	2.3%
100-70-702-11-0000		BUILDING MAINTENANCE	134,026	136,011	140,992	3.6%	151,599	151,599	151,599	10,607	108%	1.4%
100-70-703-11-0000		GROUND MAINTENANCE	102,602	91,885	116,895	2.9%	109,090	109,090	109,090	(7,805)	93%	1.0%
100-70-704-11-0000		CUSTODIAL SERVICES	277,150	285,417	343,940	8.7%	396,692	396,692	396,692	52,752	115%	3.7%
100-70-705-11-0000		UTILITIES	208,958	203,366	235,754	5.9%	272,237	272,237	272,237	36,483	115%	2.5%
TOTAL PLANT OPERATION & MAINT			980,913	987,668	1,072,811	8%	1,172,190	1,172,190	1,172,190	99,379	109%	11%
CONTINGENCY												
100-90-911-00-0000		CONTINGENCY	0	0	700,000	5.4%	600,000	600,000	600,000	(100,000)	86%	5.6%
TOTAL CONTINGENCY			0	0	700,000	5%	600,000	600,000	600,000	(100,000)	86%	6%
DEBT SERVICE												
100-00-921-00-0000		DEBT SERVICE	0	0	113,927	2.9%	124,160	124,160	124,160	10,233	109%	1.2%
TOTAL DEBT SERVICE			0	0	113,927	1%	124,160	124,160	124,160	10,233	109%	1%
TRANSFERS												
100-00-931-00-0000		TRANSFERS TO SPECIAL FUNDS	891,571	26,078	1,125,895	28.4%	57,750	57,750	57,750	(1,068,145)	5%	0.5%
TOTAL TRANSFERS			891,571	26,078	1,125,895	9%	57,750	57,750	57,750	(1,068,145)	5%	1%
100-00-941-00-000		AUDIT ADJUSTMENT	0	53,626	0	0.0%	0	0	0	0	na	0.0%
TOTAL GENERAL FUND REQUIREMENTS			9,291,287	9,277,461	12,916,736	100%	10,761,263	10,761,263	10,761,263	(2,155,473)	83%	100%
TOTAL GENERAL FUND RESOURCES			11,997,568	9,866,260	13,426,117		11,138,513	11,138,513	11,138,513	(2,287,604)	83%	
100-00-000-00-3000		UNAPPROPRIATED ENDING FUND BAL	2,706,282	588,799	509,381		377,250	377,250	377,250	(132,131)	74%	
BEGINNING FUND BALANCE			2,208,876	2,706,282	3,706,281		509,381	509,381	509,381	(3,196,900)		
CHANGE IN FUND BALANCE			497,406	(2,117,483)	(3,196,900)		(132,131)	(132,131)	(132,131)	3,064,769		

COLUMBIA GORGE COMMUNITY COLLEGE

<i>Account Number</i>	<i>Prj</i>	<i>Description</i>	<i>Audited 2011-12</i>	<i>Audited 2012-13</i>	<i>Adjusted 2013-14</i>	<i>% of T Bgt</i>	<i>Proposed 2014-15</i>	<i>Approved 2014-15</i>	<i>Adopted 2014-15</i>	<i>\$Chg Incr(Decr)</i>	<i>% of Prior Bgt</i>	<i>% of T Bgt</i>
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COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ARTS & HUMANITIES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-101-11-6302	0000	PART TIME CLASSIFIED WAGES	1,848	865	0		0	0	0	0	na	
100-11-101-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	55,626	58,864	61,990		65,122	65,122	65,122	3,132	105%	
100-11-101-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	221	0	0		0	0	0	0	na	
100-11-101-11-6421	0000	PART TIME INSTRUCTOR WAGES	221,927	235,342	259,989		235,370	235,370	235,370	(24,619)	91%	
100-11-101-51-6421	0000	PART TIME INSTRUCTOR WAGES	65,665	74,683	50,472		81,335	81,335	81,335	30,863	161%	
100-11-101-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	5,158	1,175	4,312		5,815	5,815	5,815	1,503	135%	
100-11-101-11-6442	0000	SPECIAL PROJECT WAGES	9,151	14,678	10,500		7,235	7,235	7,235	(3,265)	69%	
100-11-101-51-6442	0000	SPECIAL PROJECT WAGES	261	1,261	210		1,390	1,390	1,390	1,180	662%	
100-11-101-11-6443	0000	TUTOR WAGES	4,161	4,728	5,670		7,850	7,850	7,850	2,180	138%	
100-11-101-51-6443	0000	TUTOR WAGES	648	674	1,470		1,025	1,025	1,025	(445)	70%	
TOTAL SALARY EXPENSE			364,666	392,270	394,613		405,142	405,142	405,142	10,529	103%	
OTHER PAYROLL EXPENSE												
100-11-101-11-6901	0000	SOCIAL SECURITY	22,804	23,991	26,198		24,000	24,000	24,000	(2,198)	92%	
100-11-101-51-6901	0000	SOCIAL SECURITY	5,093	5,862	3,990		6,505	6,505	6,505	2,515	163%	
100-11-101-11-6902	0000	WORKERS' COMPENSATION INS	1,311	1,480	1,610		1,479	1,479	1,479	(131)	92%	
100-11-101-51-6902	0000	WORKERS' COMPENSATION INS	292	359	245		400	400	400	155	163%	
100-11-101-11-6903	0000	STATE WORKERS BENEFIT FUND	87	93	144		105	105	105	(39)	73%	
100-11-101-51-6903	0000	STATE WORKERS BENEFIT FUND	19	24	19		30	30	30	11	158%	
100-11-101-11-6904	0000	UNEMPLOYMENT INSURANCE	6,331	6,686	7,235		5,825	5,825	5,825	(1,410)	81%	
100-11-101-51-6904	0000	UNEMPLOYMENT INSURANCE	1,531	1,762	894		1,825	1,825	1,825	931	204%	
100-11-101-11-6905	0000	PERS	37,652	40,323	57,610		39,750	39,750	39,750	(17,860)	69%	
100-11-101-51-6905	0000	PERS	6,291	7,266	8,775		9,450	9,450	9,450	675	108%	
100-11-101-11-6906	0000	DISABILITY INSURANCE	111	124	719		157	157	157	(562)	22%	
100-11-101-51-6906	0000	DISABILITY INSURANCE	0	0	110		0	0	0	(110)	na	
100-11-101-11-6907	0000	LIFE INSURANCE	14	14	86		17	17	17	(69)	20%	
100-11-101-51-6907	0000	LIFE INSURANCE	0	0	57		0	0	0	(57)	na	
100-11-101-11-6908	0000	HEALTH INSURANCE	8,584	15,217	15,600		9,775	9,775	9,775	(5,825)	63%	
TOTAL OTHER PAYROLL EXPENSE			90,119	103,199	123,292		99,318	99,318	99,318	(23,974)	81%	
TOTAL PERSONNEL SERVICES			454,786	495,470	517,905		504,460	504,460	504,460	(13,445)	97%	
MATERIALS & SERVICES												
100-11-101-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	17,076	4,870	10,663		1,000	1,000	1,000	(9,663)	9%	
100-11-101-11-7210	0000	OTHER CONTRACTED SERVICES	150	7,571	6,563		1,000	1,000	1,000	(5,563)	15%	
100-11-101-11-7211	0000	PCC CONTRACT EXPENSE	21,141	22,392	19,815		0	0	0	(19,815)	na	
100-11-101-51-7211	0000	PCC CONTRACT EXPENSE	4,998	5,684	0		0	0	0	0	na	
100-11-101-11-7213	0000	SOFTWARE & LICENSES	0	0	0		0	0	0	0	na	
100-11-101-11-7510	0000	POSTAGE	9	32	0		0	0	0	0	na	
100-11-101-51-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-11-101-11-7521	0000	SHIPPING & FREIGHT	0	0	36		35	35	35	(1)	98%	
100-11-101-11-7601	0000	PRINTING & DUPLICATING	4,042	3,158	0		0	0	0	0	na	
100-11-101-51-7601	0000	PRINTING & DUPLICATING	503	8	0		0	0	0	0	na	
100-11-101-11-8006	0000	INSTRUCTIONAL SUPPLIES	6,000	7,463	5,363		4,689	4,689	4,689	(674)	87%	
100-11-101-51-8006	0000	INSTRUCTIONAL SUPPLIES	916	988	576		699	699	699	123	121%	
100-11-101-11-8201	0000	CONFERENCE FEES	350	689	1,451		1,451	1,451	1,451	(0)	100%	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
100-11-101-11-8202	0000	FIELD TRIP EXPENSE	0	0	0		0	0	0	0	na	
100-11-101-11-8205	0000	EMPLOYEE TRAVEL	1,047	160	823		365	365	365	(458)	44%	
100-11-101-11-8508	0000	EQUIPMENT REPAIR	145	0	4,800		0	0	0	(4,800)	na	
100-11-101-11-8516	0000	MEMBERSHIP FEES & DUES	75	85	85		85	85	85	0	100%	
100-11-101-11-8518	0000	PERMITS & LICENSES	0	525	280		0	0	0	(280)	na	
100-11-101-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	4,000	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			56,452	57,625	50,455		9,324	9,324	9,324	(41,131)	18%	
TOTAL ARTS & HUMANITIES			511,238	553,095	568,360	4.4%	513,784	513,784	513,784	(54,576)	90.4%	4.8%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
BUSINESS ADMINISTRATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-102-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	66,386	67,548	68,730		67,548	67,548	67,548	(1,182)	98%	
100-11-102-11-6403	0000	FTF OVERLOAD PAY	883	1,983	0		0	0	0	0	na	
100-11-102-11-6421	0000	PART TIME INSTRUCTOR WAGES	22,999	20,416	27,500		19,538	19,538	19,538	(7,962)	71%	
100-11-102-51-6421	0000	PART TIME INSTRUCTOR WAGES	3,268	2,643	2,420		7,775	7,775	7,775	5,355	321%	
100-11-102-11-6442	0000	SPECIAL PROJECT WAGES	507	357	507		1,000	1,000	1,000	493	197%	
TOTAL SALARY EXPENSE			94,043	92,947	99,157		95,861	95,861	95,861	(3,296)	97%	
OTHER PAYROLL EXPENSE												
100-11-102-11-6901	0000	SOCIAL SECURITY	6,944	6,908	7,362		5,651	5,651	5,651	(1,711)	77%	
100-11-102-51-6901	0000	SOCIAL SECURITY	250	202	185		595	595	595	410	322%	
100-11-102-11-6902	0000	WORKERS' COMPENSATION INS	403	423	452		350	350	350	(102)	77%	
100-11-102-51-6902	0000	WORKERS' COMPENSATION INS	14	12	11		40	40	40	29	364%	
100-11-102-11-6903	0000	STATE WORKERS BENEFIT FUND	25	27	43		30	30	30	(13)	70%	
100-11-102-51-6903	0000	STATE WORKERS BENEFIT FUND	1	1	1		5	5	5	4	500%	
100-11-102-11-6904	0000	UNEMPLOYMENT INSURANCE	1,300	1,202	1,417		785	785	785	(632)	55%	
100-11-102-51-6904	0000	UNEMPLOYMENT INSURANCE	75	61	56		150	150	150	94	268%	
100-11-102-11-6905	0000	PERS	11,343	11,736	17,201		9,645	9,645	9,645	(7,556)	56%	
100-11-102-51-6905	0000	PERS	0	0	509		0	0	0	(509)	na	
100-11-102-11-6906	0000	DISABILITY INSURANCE	133	142	202		125	125	125	(77)	62%	
100-11-102-51-6906	0000	DISABILITY INSURANCE	0	0	5		0	0	0	(5)	na	
100-11-102-11-6907	0000	LIFE INSURANCE	14	14	29		15	15	15	(14)	52%	
100-11-102-51-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-11-102-11-6908	0000	HEALTH INSURANCE	16,213	17,137	17,137		14,405	14,405	14,405	(2,732)	84%	
TOTAL OTHER PAYROLL EXPENSE			36,715	37,866	44,624		31,796	31,796	31,796	(12,828)	71%	
TOTAL PERSONNEL SERVICES			130,758	130,813	143,781		127,657	127,657	127,657	(16,124)	89%	
MATERIALS & SERVICES												
100-11-102-11-7211	0000	PCC CONTRACT EXPENSE	6,870	6,846	0		0	0	0	0	na	
100-11-102-51-7211	0000	PCC CONTRACT EXPENSE	249	201	0		0	0	0	0	na	
100-11-102-11-7510	0000	POSTAGE	5	0	0		0	0	0	0	na	
100-11-102-51-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-11-102-11-7601	0000	PRINTING & DUPLICATING	965	594	0		0	0	0	0	na	
100-11-102-51-7601	0000	PRINTING & DUPLICATING	0	0	0		0	0	0	0	na	
100-11-102-11-8006	0000	INSTRUCTIONAL SUPPLIES	477	440	462		178	178	178	(284)	39%	
100-11-102-51-8006	0000	INSTRUCTIONAL SUPPLIES	16	0	16		0	0	0	(16)	na	
100-11-102-11-8201	0000	CONFERENCE FEES	175	199	500		0	0	0	(500)	na	
100-11-102-11-8205	0000	EMPLOYEE TRAVEL	1,019	114	0		0	0	0	0	na	
100-11-102-11-8509	0000	FOOD & REFRESHMENTS	81	0	0		0	0	0	0	na	
100-11-102-11-8516	0000	MEMBERSHIP FEES & DUES	315	320	330		330	330	330	0	100%	
TOTAL MATERIAL & SERVICES			10,171	8,714	1,308		508	508	508	(800)	39%	
TOTAL BUSINESS ADMINISTRATION			140,929	139,526	145,089	1.1%	128,165	128,165	128,165	(16,924)	88.3%	1.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
HEALTH & WELLNESS												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-105-11-6421	0000	PART TIME INSTRUCTOR WAGES	11,741	11,229	11,820		35,000	35,000	35,000	23,180	296%	
100-11-105-51-6421	0000	PART TIME INSTRUCTOR WAGES	1,754	0	0		0	0	0	0	na	
TOTAL SALARY EXPENSE			13,495	11,229	11,820		35,000	35,000	35,000	23,180	296%	
OTHER PAYROLL EXPENSE												
100-11-105-11-6901	0000	SOCIAL SECURITY	898	859	904		2,580	2,580	2,580	1,676	285%	
100-11-105-51-6901	0000	SOCIAL SECURITY	134	0	134		0	0	0	(134)	na	
100-11-105-11-6902	0000	WORKERS' COMPENSATION INS	51	53	56		160	160	160	104	286%	
100-11-105-51-6902	0000	WORKERS' COMPENSATION INS	8	0	8		0	0	0	(8)	na	
100-11-105-11-6903	0000	STATE WORKERS BENEFIT FUND	4	4	5		16	16	16	11	320%	
100-11-105-51-6903	0000	STATE WORKERS BENEFIT FUND	1	0	1		0	0	0	(1)	36%	
100-11-105-11-6904	0000	UNEMPLOYMENT INSURANCE	270	258	272		715	715	715	443	263%	
100-11-105-51-6904	0000	UNEMPLOYMENT INSURANCE	40	0	40		0	0	0	(40)	na	
100-11-105-11-6905	0000	PERS	1,375	1,028	2,486		2,115	2,115	2,115	(371)	85%	
100-11-105-11-6906	0000	DISABILITY INSURANCE	0	0	25		0	0	0	(25)	na	
100-11-105-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-11-105-11-6908	0000	HEALTH INSURANCE	0	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			2,782	2,203	3,960		5,586	5,586	5,586	1,626	141%	
TOTAL PERSONNEL SERVICES			16,277	13,432	15,780		40,586	40,586	40,586	24,806	257%	
MATERIALS & SERVICES												
100-11-105-11-7210	0000	OTHER CONTRACTED SERVICES	52,685	41,710	55,000		14,000	14,000	14,000	(41,000)	25%	
100-11-105-11-7211	0000	PCC CONTRACT EXPENSE	894	855	0		0	0	0	0	na	
100-11-105-51-7211	0000	PCC CONTRACT EXPENSE	134	0	0		0	0	0	0	na	
100-11-105-11-7510	0000	POSTAGE	4	0	0		0	0	0	0	na	
100-11-105-11-7601	0000	PRINTING & DUPLICATING	75	44	0		0	0	0	0	na	
100-11-105-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	0	0		0	0	0	0	na	
100-11-105-11-8201	0000	CONFERENCE FEES	0	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			53,791	42,609	55,000		14,000	14,000	14,000	(41,000)	25%	
TOTAL HEALTH & WELLNESS			70,068	56,040	70,780	0.5%	54,586	54,586	54,586	(16,194)	77.1%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

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MATH												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-106-11-6302	0000	PART TIME CLASSIFIED WAGES	10,194	14,626	14,924		14,575	14,575	14,575	(349)	98%	
100-11-106-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	59,876	63,056	117,404		117,805	117,805	117,805	401	100%	
100-11-106-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	333	154	0		0	0	0	0	na	
100-11-106-11-6403	0000	FTF OVERLOAD PAY	3,247	5,406	0		0	0	0	0	na	
100-11-106-11-6421	0000	PART TIME INSTRUCTOR WAGES	23,900	14,435	22,450		9,000	9,000	9,000	(13,450)	40%	
100-11-106-51-6421	0000	PART TIME INSTRUCTOR WAGES	9,930	5,507	5,500		13,300	13,300	13,300	7,800	242%	
100-11-106-11-6442	0000	SPECIAL PROJECT WAGES	387	7,505	325		1,080	1,080	1,080	755	332%	
100-11-106-51-6442	0000	SPECIAL PROJECT WAGES	125	0	325		0	0	0	(325)	na	
100-11-106-11-6443	0000	TUTOR WAGES	1,370	468	1,370		0	0	0	(1,370)	na	
100-11-106-51-6443	0000	TUTOR WAGES	2,802	1,633	2,165		2,155	2,155	2,155	(10)	100%	
TOTAL SALARY EXPENSE			112,165	112,791	164,463		157,915	157,915	157,915	(6,548)	96%	
OTHER PAYROLL EXPENSE												
100-11-106-11-6901	0000	SOCIAL SECURITY	7,239	7,607	11,865		7,606	7,606	7,606	(4,259)	64%	
100-11-106-51-6901	0000	SOCIAL SECURITY	984	546	446		1,180	1,180	1,180	734	265%	
100-11-106-11-6902	0000	WORKERS' COMPENSATION INS	439	537	729		550	550	550	(179)	75%	
100-11-106-51-6902	0000	WORKERS' COMPENSATION INS	56	33	27		75	75	75	48	278%	
100-11-106-11-6903	0000	STATE WORKERS BENEFIT FUND	36	44	88		56	56	56	(32)	64%	
100-11-106-51-6903	0000	STATE WORKERS BENEFIT FUND	4	2	2		8	8	8	6	400%	
100-11-106-11-6904	0000	UNEMPLOYMENT INSURANCE	1,431	1,556	2,436		1,575	1,575	1,575	(861)	65%	
100-11-106-51-6904	0000	UNEMPLOYMENT INSURANCE	296	164	134		345	345	345	211	257%	
100-11-106-11-6905	0000	PERS	14,476	14,173	25,230		16,950	16,950	16,950	(8,280)	67%	
100-11-106-51-6905	0000	PERS	1,878	1,043	925		2,280	2,280	2,280	1,355	246%	
100-11-106-11-6906	0000	DISABILITY INSURANCE	120	132	326		204	204	204	(122)	63%	
100-11-106-51-6906	0000	DISABILITY INSURANCE	0	0	12		0	0	0	(12)	na	
100-11-106-11-6907	0000	LIFE INSURANCE	14	14	86		25	25	25	(61)	29%	
100-11-106-51-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-11-106-11-6908	0000	HEALTH INSURANCE	22,269	21,831	31,620		28,364	28,364	28,364	(3,256)	90%	
TOTAL OTHER PAYROLL EXPENSE			49,242	47,684	73,955		59,218	59,218	59,218	(14,737)	80%	
TOTAL PERSONNEL SERVICES			161,407	160,475	238,418		217,133	217,133	217,133	(21,285)	91%	
MATERIALS & SERVICES												
100-11-106-11-7211	0000	PCC CONTRACT EXPENSE	6,649	6,321	0		0	0	0	0	na	
100-11-106-51-7211	0000	PCC CONTRACT EXPENSE	756	419	0		0	0	0	0	na	
100-11-106-11-7510	0000	POSTAGE	36	6	0		0	0	0	0	na	
100-11-106-11-7601	0000	PRINTING & DUPLICATING	982	749	0		0	0	0	0	na	
100-11-106-51-7601	0000	PRINTING & DUPLICATING	1,154	1,242	0		0	0	0	0	na	
100-11-106-11-8006	0000	INSTRUCTIONAL SUPPLIES	686	220	226		245	245	245	19	108%	
100-11-106-51-8006	0000	INSTRUCTIONAL SUPPLIES	6	102	53		167	167	167	114	315%	
100-11-106-11-8201	0000	CONFERENCE FEES	125	250	305		305	305	305	(0)	100%	
100-11-106-51-8201	0000	CONFERENCE FEES	59	0	0		0	0	0	0	na	
100-11-106-11-8205	0000	EMPLOYEE TRAVEL	326	1,199	521		520	520	520	(1)	100%	
100-11-106-51-8205	0000	EMPLOYEE TRAVEL	136	0	1,015		1,015	1,015	1,015	(0)	100%	
100-11-106-11-8516	0000	MEMBERSHIP FEES & DUES	140	143	140		140	140	140	0	100%	
TOTAL MATERIAL & SERVICES			11,054	10,651	2,260		2,392	2,392	2,392	132	106%	

COLUMBIA GORGE COMMUNITY COLLEGE

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TOTAL MATH			172,461	171,126	240,678	1.9%	219,525	219,525	219,525	(21,153)	91.2%	2.0%

COLUMBIA GORGE COMMUNITY COLLEGE

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SCIENCE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-107-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	175,667	174,993	180,225		189,126	189,126	189,126	8,901	105%	
100-11-107-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	369	501	0		0	0	0	0	na	
100-11-107-11-6403	0000	FTF OVERLOAD PAY	9,077	0	0		0	0	0	0	na	
100-11-107-11-6421	0000	PART TIME INSTRUCTOR WAGES	26,121	28,314	49,819		27,372	27,372	27,372	(22,447)	55%	
100-11-107-51-6421	0000	PART TIME INSTRUCTOR WAGES	10,454	11,825	11,745		26,990	26,990	26,990	15,245	230%	
100-11-107-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	5,285	10,759	3,200		0	0	0	(3,200)	na	
100-11-107-11-6442	0000	SPECIAL PROJECT WAGES	460	158	651		990	990	990	339	152%	
100-11-107-51-6442	0000	SPECIAL PROJECT WAGES	63	0	294		0	0	0	(294)	na	
TOTAL SALARY EXPENSE			227,496	226,549	245,934		244,478	244,478	244,478	(1,456)	99%	
OTHER PAYROLL EXPENSE												
100-11-107-11-6901	0000	SOCIAL SECURITY	16,079	16,050	17,648		12,705	12,705	12,705	(4,943)	72%	
100-11-107-51-6901	0000	SOCIAL SECURITY	805	905	921		2,065	2,065	2,065	1,144	224%	
100-11-107-11-6902	0000	WORKERS' COMPENSATION INS	964	1,007	1,084		796	796	796	(288)	73%	
100-11-107-51-6902	0000	WORKERS' COMPENSATION INS	46	55	57		127	127	127	70	223%	
100-11-107-11-6903	0000	STATE WORKERS BENEFIT FUND	65	70	151		65	65	65	(86)	43%	
100-11-107-51-6903	0000	STATE WORKERS BENEFIT FUND	4	5	5		11	11	11	6	220%	
100-11-107-11-6904	0000	UNEMPLOYMENT INSURANCE	2,835	3,539	3,514		1,830	1,830	1,830	(1,684)	52%	
100-11-107-51-6904	0000	UNEMPLOYMENT INSURANCE	240	272	277		576	576	576	299	208%	
100-11-107-11-6905	0000	PERS	34,130	28,664	46,662		27,075	27,075	27,075	(19,587)	58%	
100-11-107-51-6905	0000	PERS	1,538	1,728	2,025		3,975	3,975	3,975	1,950	196%	
100-11-107-11-6906	0000	DISABILITY INSURANCE	343	375	484		331	331	331	(153)	68%	
100-11-107-51-6906	0000	DISABILITY INSURANCE	0	0	25		0	0	0	(25)	na	
100-11-107-11-6907	0000	LIFE INSURANCE	40	44	114		39	39	39	(75)	34%	
100-11-107-51-6907	0000	LIFE INSURANCE	0	0	43		0	0	0	(43)	na	
100-11-107-11-6908	0000	HEALTH INSURANCE	45,432	41,684	40,348		38,030	38,030	38,030	(2,318)	94%	
TOTAL OTHER PAYROLL EXPENSE			102,520	94,397	113,358		87,625	87,625	87,625	(25,733)	77%	
TOTAL PERSONNEL SERVICES			330,016	320,946	359,292		332,103	332,103	332,103	(27,189)	92%	
MATERIALS & SERVICES												
100-11-107-11-7211	0000	PCC CONTRACT EXPENSE	16,077	15,512	0		0	0	0	0	na	
100-11-107-51-7211	0000	PCC CONTRACT EXPENSE	796	900	0		0	0	0	0	na	
100-11-107-11-7213	0000	SOFTWARE & LICENSES	0	0	0		0	0	0	0	na	
100-11-107-11-7510	0000	POSTAGE	52	21	0		0	0	0	0	na	
100-11-107-11-7601	0000	PRINTING & DUPLICATING	2,177	1,719	0		0	0	0	0	na	
100-11-107-51-7601	0000	PRINTING & DUPLICATING	435	351	0		0	0	0	0	na	
100-11-107-11-8006	0000	INSTRUCTIONAL SUPPLIES	6,370	16,952	8,320		11,092	11,092	11,092	2,772	133%	
100-11-107-51-8006	0000	INSTRUCTIONAL SUPPLIES	1,939	6,409	1,625		1,381	1,381	1,381	(244)	85%	
100-11-107-11-8201	0000	CONFERENCE FEES	0	36	424		424	424	424	0	100%	
100-11-107-51-8201	0000	CONFERENCE FEES	59	0	105		105	105	105	0	100%	
100-11-107-51-8202	0000	FIELD TRIP EXPENSE	0	0	0		0	0	0	0	na	
100-11-107-11-8205	0000	EMPLOYEE TRAVEL	0	96	118		118	118	118	(0)	100%	
100-11-107-51-8205	0000	EMPLOYEE TRAVEL	0	0	0		0	0	0	0	na	
100-11-107-11-8508	0000	EQUIPMENT REPAIR	619	1,314	750		750	750	750	0	100%	
100-11-107-11-8516	0000	MEMBERSHIP FEES & DUES	168	170	176		176	176	176	0	100%	

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100-11-107-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	167	0	0		0	0	0	0	na	
100-11-107-11-8803	2001	INSTRUCTIONAL EQUIPMENT <\$5000-BIOLOGY	0	0	2,989		1,996	1,996	1,996	(993)	67%	
100-11-107-11-8803	2002	INSTRUCTIONAL EQUIPMENT <\$5000-CHEMIS	0	0	3,000		2,386	2,386	2,386	(614)	80%	
100-11-107-11-8803	2003	INSTRUCTIONAL EQUIPMENT <\$5000-GEN SC	0	0	2,500		382	382	382	(2,118)	15%	
100-11-107-11-8803	2004	INSTRUCTIONAL EQUIPMENT <\$5000-ENVIRO	0	0	2,500		491	491	491	(2,009)	20%	
100-11-107-51-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			28,859	43,480	22,507		19,301	19,301	19,301	(3,206)	0.86	
TOTAL SCIENCE			358,875	364,425	381,799	3.0%	351,404	351,404	351,404	(30,395)	92.0%	3.3%

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SOCIAL SCIENCE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-108-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	64,141	67,548	68,730		69,760	69,760	69,760	1,030	101%	
100-11-108-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	356	178	0		0	0	0	0	na	
100-11-108-11-6421	0000	PART TIME INSTRUCTOR WAGES	65,147	69,709	65,415		89,270	89,270	89,270	23,855	136%	
100-11-108-51-6421	0000	PART TIME INSTRUCTOR WAGES	8,509	9,701	19,796		10,174	10,174	10,174	(9,622)	51%	
100-11-108-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	578	4,312		0	0	0	(4,312)	na	
100-11-108-11-6442	0000	SPECIAL PROJECT WAGES	847	1,552	1,470		115	115	115	(1,355)	8%	
TOTAL SALARY EXPENSE			139,000	149,266	159,723		169,319	169,319	169,319	9,596	106.0%	
OTHER PAYROLL EXPENSE												
100-11-108-11-6901	0000	SOCIAL SECURITY	9,983	10,590	10,704		10,820	10,820	10,820	116	101%	
100-11-108-51-6901	0000	SOCIAL SECURITY	651	742	1,514		780	780	780	(734)	52%	
100-11-108-11-6902	0000	WORKERS' COMPENSATION INS	576	671	658		1,295	1,295	1,295	637	197%	
100-11-108-51-6902	0000	WORKERS' COMPENSATION INS	37	46	93		48	48	48	(45)	52%	
100-11-108-11-6903	0000	STATE WORKERS BENEFIT FUND	36	41	59		48	48	48	(11)	81%	
100-11-108-51-6903	0000	STATE WORKERS BENEFIT FUND	3	3	7		5	5	5	(2)	71%	
100-11-108-11-6904	0000	UNEMPLOYMENT INSURANCE	2,217	2,379	1,702		2,195	2,195	2,195	493	129%	
100-11-108-51-6904	0000	UNEMPLOYMENT INSURANCE	196	223	455		220	220	220	(235)	48%	
100-11-108-11-6905	0000	PERS	17,483	16,803	29,427		17,070	17,070	17,070	(12,357)	58%	
100-11-108-51-6905	0000	PERS	1,646	1,217	4,163		1,530	1,530	1,530	(2,633)	37%	
100-11-108-11-6906	0000	DISABILITY INSURANCE	128	142	294		125	125	125	(169)	43%	
100-11-108-51-6906	0000	DISABILITY INSURANCE	0	0	42		0	0	0	(42)	na	
100-11-108-11-6907	0000	LIFE INSURANCE	14	14	57		14	14	14	(43)	25%	
100-11-108-51-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-11-108-11-6908	0000	HEALTH INSURANCE	8,584	9,425	9,060		8,055	8,055	8,055	(1,005)	89%	
TOTAL OTHER PAYROLL EXPENSE			41,552	42,296	58,249		42,205	42,205	42,205	(16,044)	72.5%	
TOTAL PERSONNEL SERVICES			180,552	191,562	217,972		211,524	211,524	211,524	(6,448)	97.0%	
MATERIALS & SERVICES												
100-11-108-11-7211	0000	PCC CONTRACT EXPENSE	9,867	10,460	0		0	0	0	0	na	
100-11-108-51-7211	0000	PCC CONTRACT EXPENSE	648	738	0		0	0	0	0	na	
100-11-108-11-7510	0000	POSTAGE	17	13	0		0	0	0	0	na	
100-11-108-11-7521	0000	SHIPPING & FREIGHT	0	0	11		0	0	0	(11)	na	
100-11-108-11-7601	0000	PRINTING & DUPLICATING	426	432	0		0	0	0	0	na	
100-11-108-11-7901	0000	SUBSCRIPTIONS	0	0	0		0	0	0	0	na	
100-11-108-11-8006	0000	INSTRUCTIONAL SUPPLIES	155	0	154		70	70	70	(84)	45%	
100-11-108-51-8006	0000	INSTRUCTIONAL SUPPLIES	192	63	192		160	160	160	(32)	83%	
100-11-108-11-8201	0000	CONFERENCE FEES	254	600	254		0	0	0	(254)	na	
100-11-108-11-8205	0000	EMPLOYEE TRAVEL	150	194	150		20	20	20	(130)	13%	
100-11-108-11-8516	0000	MEMBERSHIP FEES & DUES	245	264	249		249	249	249	0	100%	
TOTAL MATERIAL & SERVICES			11,954	12,764	1,010		498	498	498	(512)	49.4%	
TOTAL SOCIAL SCIENCE			192,507	204,327	218,982	1.7%	212,022	212,022	212,022	(6,960)	96.8%	2.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FIRST AID & CPR												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-109-11-6421	0000	PART TIME INSTRUCTOR WAGES	2,868	3,681	3,929		3,470	3,470	3,470	(459)	88%	
100-11-109-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	578	0	0		0	0	0	0	na	
TOTAL SALARY EXPENSE			3,446	3,681	3,929		3,470	3,470	3,470	(459)	88.3%	
OTHER PAYROLL EXPENSE												
100-11-109-11-6901	0000	SOCIAL SECURITY	264	282	301		330	330	330	29	110%	
100-11-109-11-6902	0000	WORKERS' COMPENSATION INS	15	17	18		20	20	20	2	111%	
100-11-109-11-6903	0000	STATE WORKERS BENEFIT FUND	1	2	1		1	1	1	0	100%	
100-11-109-11-6904	0000	UNEMPLOYMENT INSURANCE	79	85	90		82	82	82	(8)	91%	
100-11-109-11-6905	0000	PERS	485	409	542		535	535	535	(7)	99%	
100-11-109-11-6906	0000	DISABILITY INSURANCE	0	0	8		10	10	10	2	125%	
100-11-109-11-6907	0000	LIFE INSURANCE	0	0	29		32	32	32	3	110%	
TOTAL OTHER PAYROLL EXPENSE			844	795	989		1,010	1,010	1,010	21	102.1%	
TOTAL PERSONNEL SERVICES			4,290	4,476	4,918		4,480	4,480	4,480	(438)	91.1%	
MATERIALS & SERVICES												
100-11-109-11-7211	0000	PCC CONTRACT EXPENSE	218	280	0		0	0	0	0	na	
100-11-109-11-7510	0000	POSTAGE	16	0	0		0	0	0	0	na	
100-11-109-11-7601	0000	PRINTING & DUPLICATING	0	0	0		0	0	0	0	na	
100-11-109-11-8006	0000	INSTRUCTIONAL SUPPLIES	275	3,017	1,452		850	850	850	(602)	59%	
TOTAL MATERIAL & SERVICES			509	3,297	1,452		850	850	850	(602)	58.5%	
TOTAL FIRST AID & CPR			4,799	7,773	6,370	0.0%	5,330	5,330	5,330	(1,040)	83.7%	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
EARLY COLLEGE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-11-110-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0	0		0	0	0	0	na	
100-11-110-11-6421	0000	PART TIME INSTRUCTOR WAGES	8,372	7,871	8,390		3,755	3,755	3,755	(4,635)	45%	
100-11-110-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	2,451	4,063	1,776		1,485	1,485	1,485	(291)	84%	
100-11-110-11-6442	0000	SPECIAL PROJECT WAGES	361	0	361		0	0	0	(361)	na	
TOTAL SALARY EXPENSE			11,184	11,934	10,527		5,240	5,240	5,240	(5,287)	49.8%	
OTHER PAYROLL EXPENSE												
100-11-110-11-6901	0000	SOCIAL SECURITY	856	899	805		2,448	2,448	2,448	1,643	304%	
100-11-110-11-6902	0000	WORKERS' COMPENSATION INS	49	56	49		150	150	150	101	306%	
100-11-110-11-6903	0000	STATE WORKERS BENEFIT FUND	4	4	4		11	11	11	7	275%	
100-11-110-11-6904	0000	UNEMPLOYMENT INSURANCE	220	237	242		608	608	608	366	251%	
100-11-110-11-6905	0000	PERS	1,308	1,742	2,214		5,322	5,322	5,322	3,108	240%	
100-11-110-11-6906	0000	DISABILITY INSURANCE	0	0	22		76	76	76	54	345%	
100-11-110-11-6907	0000	LIFE INSURANCE	0	0	43		32	32	32	(11)	74%	
TOTAL OTHER PAYROLL EXPENSE			2,437	2,996	3,379		8,647	8,647	8,647	5,268	255.9%	
TOTAL PERSONNEL SERVICES			13,620	14,930	13,906		13,887	13,887	13,887	(19)	99.9%	
MATERIALS & SERVICES												
100-11-110-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	0	0	0		0	0	0	0	na	
100-11-110-11-7211	0000	PCC CONTRACT EXPENSE	637	599	0		0	0	0	0	na	
100-11-110-11-7510	0000	POSTAGE	9	0	0		0	0	0	0	na	
100-11-110-11-7521	0000	SHIPPING & FREIGHT	0	96	0		0	0	0	0	na	
100-11-110-11-7601	0000	PRINTING & DUPLICATING	0	0	0		0	0	0	0	na	
100-11-110-11-8006	0000	INSTRUCTIONAL SUPPLIES	105	(287)	0		0	0	0	0	na	
100-11-110-11-8205	0000	EMPLOYEE TRAVEL	0	28	0		0	0	0	0	na	
100-11-110-11-8509	0000	FOOD & REFRESHMENTS	52	391	283		375	375	375	92	133%	
TOTAL MATERIAL & SERVICES			803	827	283		375	375	375	92	132.5%	
TOTAL EARLY COLLEGE			14,424	15,757	14,189	0.1%	14,262	14,262	14,262	73	100.5%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
COMPUTER APPLICATIONS/OFFICE SYSTEMS												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-121-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	0	0	0		0	0	0	0	na	
100-12-121-11-6421	0000	PART TIME INSTRUCTOR WAGES	63,357	56,818	60,095		77,835	77,835	77,835	17,740	130%	
100-12-121-51-6421	0000	PART TIME INSTRUCTOR WAGES	2,133	2,301	0		0	0	0	0	na	
100-12-121-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	941	1,969	4,261		3,305	3,305	3,305	(956)	78%	
100-12-121-11-6442	0000	SPECIAL PROJECT WAGES	2,561	1,061	5,196		6,052	6,052	6,052	856	116%	
TOTAL SALARY EXPENSE			68,993	62,149	69,552		87,192	87,192	87,192	17,640	125.4%	
OTHER PAYROLL EXPENSE												
100-12-121-11-6901	0000	SOCIAL SECURITY	5,115	4,578	5,309		6,670	6,670	6,670	1,361	126%	
100-12-121-51-6901	0000	SOCIAL SECURITY	163	176	0		0	0	0	0	na	
100-12-121-11-6902	0000	WORKERS' COMPENSATION INS	293	281	329		571	571	571	242	174%	
100-12-121-51-6902	0000	WORKERS' COMPENSATION INS	9	11	0		0	0	0	0	na	
100-12-121-11-6903	0000	STATE WORKERS BENEFIT FUND	26	25	82		39	39	39	(43)	48%	
100-12-121-51-6903	0000	STATE WORKERS BENEFIT FUND	1	2	0		0	0	0	0	na	
100-12-121-11-6904	0000	UNEMPLOYMENT INSURANCE	1,538	1,377	956		1,831	1,831	1,831	875	192%	
100-12-121-51-6904	0000	UNEMPLOYMENT INSURANCE	49	53	0		0	0	0	0	na	
100-12-121-11-6905	0000	PERS	5,191	4,333	14,627		8,050	8,050	8,050	(6,577)	55%	
100-12-121-51-6905	0000	PERS	0	0	0		0	0	0	0	na	
100-12-121-11-6906	0000	DISABILITY INSURANCE	0	0	153		0	0	0	(153)	na	
100-12-121-11-6907	0000	LIFE INSURANCE	0	0	43		0	0	0	(43)	na	
100-12-121-11-6908	0000	HEALTH INSURANCE	0	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			12,385	10,835	21,499		17,161	17,161	17,161	(4,338)	79.8%	
TOTAL PERSONNEL SERVICES			81,378	72,984	91,051		104,353	104,353	104,353	13,302	114.6%	
MATERIALS & SERVICES												
100-12-121-11-7211	0000	PCC CONTRACT EXPENSE	4,822	4,324	0		0	0	0	0	na	
100-12-121-51-7211	0000	PCC CONTRACT EXPENSE	162	175	0		0	0	0	0	na	
100-12-121-11-7510	0000	POSTAGE	3	2	0		0	0	0	0	na	
100-12-121-11-7521	0000	SHIPPING & FREIGHT	0	0	17		0	0	0	(17)	na	
100-12-121-11-7601	0000	PRINTING & DUPLICATING	251	64	0		0	0	0	0	na	
100-12-121-51-7601	0000	PRINTING & DUPLICATING	315	33	0		0	0	0	0	na	
100-12-121-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	38	406		620	620	620	214	153%	
100-12-121-51-8006	0000	INSTRUCTIONAL SUPPLIES	170	0	0		0	0	0	0	na	
100-12-121-11-8201	0000	CONFERENCE FEES	59	649	0		0	0	0	0	na	
100-12-121-51-8201	0000	CONFERENCE FEES	0	0	59		0	0	0	(59)	na	
100-12-121-11-8205	0000	EMPLOYEE TRAVEL	0	26	480		280	280	280	(200)	58%	
TOTAL MATERIAL & SERVICES			5,782	5,312	962		900	900	900	(62)	93.6%	
TOTAL COMPUTER APPLICATIONS/OFC SYSTEM:			87,160	78,296	92,013	0.7%	105,253	105,253	105,253	13,240	114.4%	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
COMPUTER SCIENCE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-122-11-6421	0000	PART TIME INSTRUCTOR WAGES	6,479	6,592	6,840		62,920	62,920	62,920	56,080	920%	
100-12-122-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0	3,500		0	0	0	(3,500)	na	
TOTAL SALARY EXPENSE			6,479	6,592	10,340		62,920	62,920	62,920	52,580	608.5%	
OTHER PAYROLL EXPENSE												
100-12-122-11-6901	0000	SOCIAL SECURITY	496	504	791		7,218	7,218	7,218	6,427	913%	
100-12-122-11-6902	0000	WORKERS' COMPENSATION INS	28	39	49		443	443	443	394	904%	
100-12-122-11-6903	0000	STATE WORKERS BENEFIT FUND	2	2	32		47	47	47	15	147%	
100-12-122-11-6904	0000	UNEMPLOYMENT INSURANCE	149	152	238		1,289	1,289	1,289	1,051	542%	
100-12-122-11-6905	0000	PERS	0	0	736		14,553	14,553	14,553	13,817	1977%	
100-12-122-11-6906	0000	DISABILITY INSURANCE	0	0	22		224	224	224	202	1018%	
100-12-122-11-6907	0000	LIFE INSURANCE	0	0	43		110	110	110	67	256%	
100-12-122-11-6907	0000	HEALTH INSURANCE	0	0	0		20,580	20,580	20,580	20,580		
TOTAL OTHER PAYROLL EXPENSE			675	697	1,911		44,464	44,464	44,464	42,553	2326.7%	
TOTAL PERSONNEL SERVICES			7,154	7,288	12,251		107,384	107,384	107,384	95,133	876.5%	
MATERIALS & SERVICES												
100-12-122-11-7211	0000	PCC CONTRACT EXPENSE	493	502	0		0	0	0	0	na	
100-12-122-11-7213	0000	SOFTWARE & LICENSES	0	0	0		0	0	0	0	na	
100-12-122-11-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-12-122-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			493	502	0		0	0	0	0	na	
TOTAL COMPUTER SCIENCE			7,647	7,790	12,251	0.1%	107,384	107,384	107,384	95,133	876.5%	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
EMERGENCY MEDICAL TECHNICIAN PROGRAM												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-125-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0	0		0	0	0	0	na	
100-12-125-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0	0		0	0	0	0	na	
100-12-125-11-6421	0000	PART TIME INSTRUCTOR WAGES	0	0	0		0	0	0	0	na	
100-12-125-51-6421	0000	PART TIME INSTRUCTOR WAGES	19,483	13,805	18,890		17,000	17,000	17,000	(1,890)	90%	
100-12-125-11-6442	0000	SPECIAL PROJECT WAGES	8,679	9,271	16,281		5,405	5,405	5,405	(10,876)	33%	
100-12-125-51-6442	0000	SPECIAL PROJECT WAGES	0	0	0		1,745	1,745	1,745	1,745	na	
TOTAL SALARY EXPENSE			28,161	23,075	35,171		24,150	24,150	24,150	(11,021)	68.7%	
OTHER PAYROLL EXPENSE												
100-12-125-11-6901	0000	SOCIAL SECURITY	703	687	1,245		415	415	415	(830)	33%	
100-12-125-51-6901	0000	SOCIAL SECURITY	1,451	1,069	1,445		1,431	1,431	1,431	(14)	99%	
100-12-125-11-6902	0000	WORKERS' COMPENSATION INS	40	43	77		25	25	25	(52)	32%	
100-12-125-51-6902	0000	WORKERS' COMPENSATION INS	83	65	89		88	88	88	(1)	99%	
100-12-125-11-6903	0000	STATE WORKERS BENEFIT FUND	4	5	12		3	3	3	(9)	25%	
100-12-125-51-6903	0000	STATE WORKERS BENEFIT FUND	7	6	7		8	8	8	1	114%	
100-12-125-11-6904	0000	UNEMPLOYMENT INSURANCE	211	207	374		120	120	120	(254)	32%	
100-12-125-51-6904	0000	UNEMPLOYMENT INSURANCE	436	321	434		395	395	395	(39)	91%	
100-12-125-11-6905	0000	PERS	1,273	942	3,424		900	900	900	(2,524)	26%	
100-12-125-51-6905	0000	PERS	2,638	2,234	2,102		3,005	3,005	3,005	903	143%	
100-12-125-11-6906	0000	DISABILITY INSURANCE	0	0	34		0	0	0	(34)	na	
100-12-125-51-6906	0000	DISABILITY INSURANCE	0	0	40		0	0	0	(40)	na	
100-12-125-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-12-125-51-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-12-125-11-6908	0000	HEALTH INSURANCE	0	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			6,849	5,580	9,341		6,390	6,390	6,390	(2,951)	68.4%	
TOTAL PERSONNEL SERVICES			35,010	28,655	44,512		30,540	30,540	30,540	(13,972)	68.6%	
MATERIALS & SERVICES												
100-12-125-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	713	760	1,251		1,670	1,670	1,670	419	133%	
100-12-125-51-7211	0000	PCC CONTRACT EXPENSE	1,483	1,051	0		0	0	0	0	na	
100-12-125-11-7510	0000	POSTAGE	23	17	0		0	0	0	0	na	
100-12-125-51-7510	0000	POSTAGE	2	0	0		0	0	0	0	na	
100-12-125-11-7521	0000	SHIPPING & FREIGHT	0	0	0		0	0	0	0	na	
100-12-125-11-7601	0000	PRINTING & DUPLICATING	607	201	0		0	0	0	0	na	
100-12-125-51-8006	0000	INSTRUCTIONAL SUPPLIES	2,519	695	1,292		1,550	1,550	1,550	258	120%	
100-12-125-11-8201	0000	CONFERENCE FEES	0	0	0		0	0	0	0	na	
100-12-125-51-8201	0000	CONFERENCE FEES	0	0	285		0	0	0	(285)	na	
100-12-125-11-8205	0000	EMPLOYEE TRAVEL	140	286	337		95	95	95	(242)	28%	
100-12-125-11-8509	0000	FOOD & REFRESHMENTS	114	183	114		0	0	0	(114)	na	
100-12-125-51-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	69	286	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			5,670	3,478	3,279		3,315	3,315	3,315	36	101.1%	
TOTAL EMT PROGRAM			40,681	32,133	47,791	0.4%	33,855	33,855	33,855	(13,936)	70.8%	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

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NURSING												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-127-11-6105	0000	DIRECTOR SALARIES	74,947	76,259	79,518		81,910	81,910	81,910	2,392	103%	
100-12-127-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0	0		1,260	1,260	1,260	1,260	na	
100-12-127-11-6301	0000	FULL TIME CLASSIFIED WAGES	0	24,161	27,810		28,308	28,308	28,308	498	102%	
100-12-127-11-6302	0000	PART TIME CLASSIFIED WAGES	20,193	0	0		1,085	1,085	1,085	1,085	na	
100-12-127-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	252,263	268,257	283,891		299,059	299,059	299,059	15,168	105%	
100-12-127-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	3,250	0	0		0	0	0	0	na	
100-12-127-11-6403	0000	FTF OVERLOAD PAY	0	0	3,500		0	0	0	(3,500)	na	
100-12-127-11-6421	0000	PART TIME INSTRUCTOR WAGES	65,848	79,489	89,961		77,345	77,345	77,345	(12,616)	86%	
100-12-127-11-6442	0000	SPECIAL PROJECT WAGES	14,718	16,051	17,320		17,836	17,836	17,836	516	103%	
100-12-127-11-6701	0000	STUDENT WAGES	86	183	250		360	360	360	110	144%	
100-12-127-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	196	784	196		792	792	792	596	404%	
TOTAL SALARY EXPENSE			431,501	465,183	502,446		507,955	507,955	507,955	5,509	101.1%	
OTHER PAYROLL EXPENSE												
100-12-127-11-6901	0000	SOCIAL SECURITY	32,159	34,556	38,154		31,425	31,425	31,425	(6,729)	82%	
100-12-127-11-6902	0000	WORKERS' COMPENSATION INS	1,911	2,181	2,344		1,970	1,970	1,970	(374)	84%	
100-12-127-11-6903	0000	STATE WORKERS BENEFIT FUND	169	193	230		200	200	200	(30)	87%	
100-12-127-11-6904	0000	UNEMPLOYMENT INSURANCE	7,529	7,391	7,318		4,750	4,750	4,750	(2,568)	65%	
100-12-127-11-6905	0000	PERS	58,731	63,346	94,823		59,000	59,000	59,000	(35,823)	62%	
100-12-127-11-6906	0000	DISABILITY INSURANCE	668	774	1,047		750	750	750	(297)	72%	
100-12-127-11-6907	0000	LIFE INSURANCE	84	100	171		95	95	95	(76)	56%	
100-12-127-11-6908	0000	HEALTH INSURANCE	79,230	86,542	86,686		73,656	73,656	73,656	(13,030)	85%	
TOTAL OTHER PAYROLL EXPENSE			180,482	195,082	230,773		171,846	171,846	171,846	(58,927)	74.5%	
TOTAL PERSONNEL SERVICES			611,982	660,265	733,219		679,801	679,801	679,801	(53,418)	92.7%	
MATERIALS & SERVICES												
100-12-127-11-7111	0000	LEGAL NOTICE ADVERTISING	0	193	0		0	0	0	0	na	
100-12-127-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	11,013	16,899	25,860		14,000	14,000	14,000	(11,860)	54%	
100-12-127-11-7211	0000	PCC CONTRACT EXPENSE	24,459	26,467	0		0	0	0	0	na	
100-12-127-11-7213	0000	SOFTWARE & LICENSES	350	0	350		(175)	(175)	(175)	(525)	-50%	
100-12-127-11-7510	0000	POSTAGE	179	174	0		0	0	0	0	na	
100-12-127-11-7521	0000	SHIPPING & FREIGHT	19	190	481		667	667	667	186	139%	
100-12-127-11-7601	0000	PRINTING & DUPLICATING	4,872	5,488	0		0	0	0	0	na	
100-12-127-11-7901	0000	SUBSCRIPTIONS	2,324	5,686	4,698		4,700	4,700	4,700	2	100%	
100-12-127-11-8006	0000	INSTRUCTIONAL SUPPLIES	5,483	10,909	11,816		10,000	10,000	10,000	(1,816)	85%	
100-12-127-11-8009	0000	OFFICE SUPPLIES	4,599	2,908	3,000		500	500	500	(2,500)	17%	
100-12-127-11-8101	0000	CELLULAR TELECOMMUNICATIONS	150	50	175		0	0	0	(175)	na	
100-12-127-11-8201	0000	CONFERENCE FEES	1,361	885	5,450		500	500	500	(4,950)	9%	
100-12-127-11-8205	0000	EMPLOYEE TRAVEL	1,862	2,361	3,000		808	808	808	(2,192)	27%	
100-12-127-11-8508	0000	EQUIPMENT REPAIR	3,257	183	2,978		175	175	175	(2,803)	6%	
100-12-127-11-8509	0000	FOOD & REFRESHMENTS	0	1,446	250		77	77	77	(173)	31%	
100-12-127-11-8512	0000	GIFTS EXPENSE	503	335	700		44	44	44	(656)	6%	
100-12-127-11-8515	0000	MEETING & CONFERENCE EXPENSE	0	0	1,500		549	549	549	(951)	37%	
100-12-127-11-8516	0000	MEMBERSHIP FEES & DUES	115	115	120		120	120	120	0	100%	
100-12-127-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	1,565	6,018		0	0	0	(6,018)	na	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
		TOTAL MATERIAL & SERVICES	60,545	75,855	66,396		31,966	31,966	31,966	(34,430)	48.1%	
		TOTAL NURSING	672,527	736,121	799,615	6.2%	711,767	711,767	711,767	(87,848)	89.0%	6.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
OTHER PROFESSIONAL TECHNICAL												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-128-11-6421	0000	PART TIME INSTRUCTOR WAGES	10,449	12,591	14,217		25,513	25,513	25,513	11,296	179%	
100-12-128-51-6421	0000	PART TIME INSTRUCTOR WAGES	18,617	17,769	16,619		7,320	7,320	7,320	(9,299)	44%	
100-12-128-11-6441	0000	CURRICULUM DEVELOPMENT	3,067	0	3,067		0	0	0	(3,067)	na	
100-12-128-11-6442	0000	SPECIAL PROJECT WAGES	0	21	0		72	72	72	72	na	
100-12-128-51-6442	0000	SPECIAL PROJECT WAGES	105	64	0		2,300	2,300	2,300	2,300	na	
TOTAL SALARY EXPENSE			32,238	30,445	33,903		35,205	35,205	35,205	1,302	103.8%	
OTHER PAYROLL EXPENSE												
100-12-128-11-6901	0000	SOCIAL SECURITY	1,034	965	1,322		1,960	1,960	1,960	638	148%	
100-12-128-51-6901	0000	SOCIAL SECURITY	1,432	1,364	1,271		740	740	740	(531)	58%	
100-12-128-11-6902	0000	WORKERS' COMPENSATION INS	59	59	81		120	120	120	39	148%	
100-12-128-51-6902	0000	WORKERS' COMPENSATION INS	82	84	78		45	45	45	(33)	58%	
100-12-128-11-6903	0000	STATE WORKERS BENEFIT FUND	4	4	9		9	9	9	0	100%	
100-12-128-51-6903	0000	STATE WORKERS BENEFIT FUND	6	6	7		5	5	5	(2)	71%	
100-12-128-11-6904	0000	UNEMPLOYMENT INSURANCE	311	290	398		535	535	535	137	134%	
100-12-128-51-6904	0000	UNEMPLOYMENT INSURANCE	431	410	382		205	205	205	(177)	54%	
100-12-128-11-6905	0000	PERS	1,653	1,843	3,635		3,560	3,560	3,560	(75)	98%	
100-12-128-51-6905	0000	PERS	2,086	2,680	3,495		1,367	1,367	1,367	(2,128)	39%	
100-12-128-11-6906	0000	DISABILITY INSURANCE	0	0	36		0	0	0	(36)	na	
100-12-128-51-6906	0000	DISABILITY INSURANCE	0	0	35		0	0	0	(35)	na	
100-12-128-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-12-128-51-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
TOTAL OTHER PAYROLL EXPENSE			7,098	7,705	10,792		8,546	8,546	8,546	(2,246)	79.2%	
TOTAL PERSONNEL SERVICES			39,337	38,151	44,695		43,751	43,751	43,751	(944)	97.9%	
MATERIALS & SERVICES												
100-12-128-11-7210	0000	OTHER CONTRACTED SERVICES	0	275	0		0	0	0	0	na	
100-12-128-11-7211	0000	PCC CONTRACT EXPENSE	795	958	0		0	0	0	0	na	
100-12-128-51-7211	0000	PCC CONTRACT EXPENSE	1,417	1,352	0		0	0	0	0	na	
100-12-128-11-7510	0000	POSTAGE	0	32	0		0	0	0	0	na	
100-12-128-11-7521	0000	SHIPPING & FREIGHT	14	0	14		0	0	0	(14)	na	
100-12-128-11-7601	0000	PRINTING & DUPLICATING	119	78	0		0	0	0	0	na	
100-12-128-51-7702	0000	FACILITY LEASE	2,700	2,700	2,700		0	0	0	(2,700)	na	
100-12-128-11-8006	0000	INSTRUCTIONAL SUPPLIES	621	185	623		830	830	830	207	133%	
100-12-128-11-8201	0000	CONFERENCE FEES	0	75	0		0	0	0	0	na	
100-12-128-11-8205	0000	EMPLOYEE TRAVEL	0	612	348		0	0	0	(348)	na	
100-12-128-11-8509	0000	FOOD & REFRESHMENTS	0	200	0		0	0	0	0	na	
100-12-128-11-8527	0000	COMMUNITY ACTIVITIES & EVENTS	0	15,060	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			5,667	21,528	3,685		830	830	830	(2,855)	22.5%	
TOTAL OTHER PROFESSIONAL TECHNICAL			45,003	59,678	48,380	0.4%	44,581	44,581	44,581	(3,799)	92.1%	0.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PRE-COLLEGE MATH												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-129-11-6421	0000	PART TIME INSTRUCTOR WAGES	64,734	68,211	66,124		70,605	70,605	70,605	4,481	107%	
100-12-129-51-6421	0000	PART TIME INSTRUCTOR WAGES	41,463	47,823	41,936		28,640	28,640	28,640	(13,296)	68%	
100-12-129-11-6442	0000	SPECIAL PROJECT WAGES	0	0	0		282	282	282	282	na	
TOTAL SALARY EXPENSE			106,198	116,034	108,060		99,527	99,527	99,527	(8,533)	92.1%	
OTHER PAYROLL EXPENSE												
100-12-129-11-6901	0000	SOCIAL SECURITY	4,952	5,218	5,058		5,425	5,425	5,425	367	107%	
100-12-129-51-6901	0000	SOCIAL SECURITY	3,172	3,659	3,208		2,195	2,195	2,195	(1,013)	68%	
100-12-129-11-6902	0000	WORKERS' COMPENSATION INS	284	320	311		335	335	335	24	108%	
100-12-129-51-6902	0000	WORKERS' COMPENSATION INS	182	224	197		135	135	135	(62)	69%	
100-12-129-11-6903	0000	STATE WORKERS BENEFIT FUND	20	18	25		25	25	25	0	100%	
100-12-129-51-6903	0000	STATE WORKERS BENEFIT FUND	14	17	16		15	15	15	(1)	94%	
100-12-129-11-6904	0000	UNEMPLOYMENT INSURANCE	1,489	1,569	1,246		1,520	1,520	1,520	274	122%	
100-12-129-51-6904	0000	UNEMPLOYMENT INSURANCE	952	1,100	965		605	605	605	(360)	63%	
100-12-129-11-6905	0000	PERS	10,531	6,119	11,820		8,925	8,925	8,925	(2,895)	76%	
100-12-129-51-6905	0000	PERS	5,188	6,130	7,496		4,670	4,670	4,670	(2,826)	62%	
100-12-129-11-6906	0000	DISABILITY INSURANCE	0	0	139		0	0	0	(139)	na	
100-12-129-51-6906	0000	DISABILITY INSURANCE	0	0	88		0	0	0	(88)	na	
100-12-129-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-12-129-51-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
TOTAL OTHER PAYROLL EXPENSE			26,786	24,374	30,627		23,850	23,850	23,850	(6,777)	77.9%	
TOTAL PERSONNEL SERVICES			132,984	140,408	138,687		123,377	123,377	123,377	(15,310)	89.0%	
MATERIALS & SERVICES												
100-12-129-11-7211	0000	PCC CONTRACT EXPENSE	4,927	5,192	0		0	0	0	0	na	
100-12-129-51-7211	0000	PCC CONTRACT EXPENSE	3,156	3,640	0		0	0	0	0	na	
100-12-129-11-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-12-129-11-7601	0000	PRINTING & DUPLICATING	928	606	0		0	0	0	0	na	
100-12-129-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	29	0		29	29	29	29	na	
100-12-129-51-8006	0000	INSTRUCTIONAL SUPPLIES	0	0	2		30	30	30	28	1500%	
100-12-129-11-8201	0000	CONFERENCE FEES	118	0	118		0	0	0	(118)	na	
100-12-129-11-8205	0000	EMPLOYEE TRAVEL	0	0	474		0	0	0	(474)	na	
TOTAL MATERIAL & SERVICES			9,128	9,467	594		59	59	59	(535)	9.9%	
TOTAL PRE-COLLEGE MATH			142,112	149,875	139,281	1.1%	123,436	123,436	123,436	(15,845)	88.6%	1.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
RENEWABLE ENERGY												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-130-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	4,088	11,730	23,204		23,878	23,878	23,878	674	103%	
100-12-130-11-6301	0000	FULL TIME CLASSIFIED WAGES	0	17,460	27,810		28,309	28,309	28,309	499	102%	
100-12-130-11-6302	0000	PART TIME CLASSIFIED WAGES	2,806	3,812	4,141		0	0	0	(4,141)	na	
100-12-130-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	39,685	91,131	104,604		114,836	114,836	114,836	10,232	110%	
100-12-130-11-6403	0000	FTF OVERLOAD PAY	0	2,749	0		0	0	0	0	na	
100-12-130-11-6421	0000	PART TIME INSTRUCTOR WAGES	21,860	12,427	16,703		4,280	4,280	4,280	(12,423)	26%	
100-12-130-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	1,184	4,362	1,184		3,815	3,815	3,815	2,631	322%	
100-12-130-11-6442	0000	SPECIAL PROJECT WAGES	0	169	0		0	0	0	0	na	
100-12-130-11-6701	0000	STUDENT WAGES	986	1,742	2,400		3,365	3,365	3,365	965	140%	
100-12-130-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	135	0		500	500	500	500	na	
TOTAL SALARY EXPENSE			70,609	145,716	180,046		178,983	178,983	178,983	(1,063)	99.4%	
OTHER PAYROLL EXPENSE												
100-12-130-11-6901	0000	SOCIAL SECURITY	4,956	10,678	13,773		9,325	9,325	9,325	(4,448)	68%	
100-12-130-11-6902	0000	WORKERS' COMPENSATION INS	328	684	846		600	600	600	(246)	71%	
100-12-130-11-6903	0000	STATE WORKERS BENEFIT FUND	29	73	125		75	75	75	(50)	60%	
100-12-130-11-6904	0000	UNEMPLOYMENT INSURANCE	1,384	2,607	3,304		1,450	1,450	1,450	(1,854)	44%	
100-12-130-11-6905	0000	PERS	9,290	17,056	37,359		18,615	18,615	18,615	(18,744)	50%	
100-12-130-11-6906	0000	DISABILITY INSURANCE	79	260	378		260	260	260	(118)	69%	
100-12-130-11-6907	0000	LIFE INSURANCE	11	41	114		45	45	45	(69)	39%	
100-12-130-11-6908	0000	HEALTH INSURANCE	13,249	41,880	49,337		35,928	35,928	35,928	(13,409)	73%	
TOTAL OTHER PAYROLL EXPENSE			29,327	73,279	105,236		66,298	66,298	66,298	(38,938)	63.0%	
TOTAL PERSONNEL SERVICES			99,936	218,996	285,282		245,281	245,281	245,281	(40,001)	86.0%	
MATERIALS & SERVICES												
100-12-130-11-7113	0000	PROCUREMENT ADVERTISING	0	0	0		0	0	0	0	na	
100-12-130-11-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	35	618	35		0	0	0	(35)	na	
100-12-130-11-7210	0000	OTHER CONTRACTED SERVICES	3,738	199	1,997		0	0	0	(1,997)	na	
100-12-130-11-7211	0000	PCC CONTRACT EXPENSE	4,684	7,944	0		0	0	0	0	na	
100-12-130-11-7213	0000	SOFTWARE & LICENSES	276	0	276		0	0	0	(276)	na	
100-12-130-11-7510	0000	POSTAGE	168	76	0		0	0	0	0	na	
100-12-130-11-7521	0000	SHIPPING & FREIGHT	282	36	282		0	0	0	(282)	na	
100-12-130-11-7601	0000	PRINTING & DUPLICATING	1,959	1,564	0		0	0	0	0	na	
100-12-130-11-7614	0000	PROGRAM MARKETING PRINTING	0	0	500		0	0	0	(500)	na	
100-12-130-11-7901	0000	SUBSCRIPTIONS	39	0	81		0	0	0	(81)	na	
100-12-130-11-8006	0000	INSTRUCTIONAL SUPPLIES	2,084	9,222	2,423		2,866	2,866	2,866	443	118%	
100-12-130-11-8201	0000	CONFERENCE FEES	0	348	136		114	114	114	(22)	84%	
100-12-130-11-8202	0000	FIELD TRIP EXPENSE	2,030	934	2,030		987	987	987	(1,043)	49%	
100-12-130-11-8205	0000	EMPLOYEE TRAVEL	255	1,118	255		195	195	195	(60)	77%	
100-12-130-11-8508	0000	EQUIPMENT REPAIR	804	187	804		313	313	313	(491)	39%	
100-12-130-11-8509	0000	FOOD & REFRESHMENTS	792	621	792		0	0	0	(792)	na	
100-12-130-11-8516	0000	MEMBERSHIP FEES & DUES	100	500	100		100	100	100	0	100%	
100-12-130-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	193	1,000		500	500	500	(500)	50%	
TOTAL MATERIAL & SERVICES			17,246	23,559	10,711		5,076	5,076	5,076	(5,635)	47.4%	
TOTAL RENEWABLE ENERGY			117,182	242,554	295,993	2.3%	250,357	250,357	250,357	(45,636)	84.6%	2.3%

COLUMBIA GORGE COMMUNITY COLLEGE

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MEDICAL ASSISTING												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-131-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	57,851	60,924	64,159		67,410	67,410	67,410	3,251	105%	
100-12-131-11-6403	0000	FTF OVERLOAD PAY	0	0	5,702		0	0	0	(5,702)	na	
100-12-131-11-6421	0000	PART TIME INSTRUCTOR WAGES	4,263	13,761	10,656		10,276	10,276	10,276	(380)	96%	
100-12-131-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	2,707	0		0	0	0	0	na	
100-12-131-11-6442	0000	SPECIAL PROJECT WAGES	0	2,384	1,083		485	485	485	(598)	45%	
TOTAL SALARY EXPENSE			62,114	79,777	81,600		78,171	78,171	78,171	(3,429)	95.8%	
OTHER PAYROLL EXPENSE												
100-12-131-11-6901	0000	SOCIAL SECURITY	4,588	6,103	6,242		4,445	4,445	4,445	(1,797)	71%	
100-12-131-11-6902	0000	WORKERS' COMPENSATION INS	277	374	384		275	275	275	(109)	72%	
100-12-131-11-6903	0000	STATE WORKERS BENEFIT FUND	18	24	27		25	25	25	(2)	93%	
100-12-131-11-6904	0000	UNEMPLOYMENT INSURANCE	857	1,197	1,185		560	560	560	(625)	47%	
100-12-131-11-6905	0000	PERS	8,452	9,033	14,692		7,425	7,425	7,425	(7,267)	51%	
100-12-131-11-6906	0000	DISABILITY INSURANCE	116	128	171		120	120	120	(51)	70%	
100-12-131-11-6907	0000	LIFE INSURANCE	14	14	71		15	15	15	(56)	21%	
100-12-131-11-6908	0000	HEALTH INSURANCE	13,680	9,021	9,021		7,555	7,555	7,555	(1,466)	84%	
TOTAL OTHER PAYROLL EXPENSE			28,001	25,894	31,793		20,420	20,420	20,420	(11,373)	64.2%	
TOTAL PERSONNEL SERVICES			90,115	105,671	113,393		98,591	98,591	98,591	(14,802)	86.9%	
MATERIALS & SERVICES												
100-12-131-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	1,144	1,382	1,360		1,510	1,510	1,510	150	111%	
100-12-131-11-7211	0000	PCC CONTRACT EXPENSE	4,728	5,684	0		0	0	0	0	na	
100-12-131-11-7213	0000	SOFTWARE & LICENSES	0	0	458		0	0	0	(458)	na	
100-12-131-11-7510	0000	POSTAGE	8	10	0		0	0	0	0	na	
100-12-131-11-7521	0000	SHIPPING & FREIGHT	0	22	184		100	100	100	(84)	54%	
100-12-131-11-7601	0000	PRINTING & DUPLICATING	1,735	2,129	0		0	0	0	0	na	
100-12-131-11-8006	0000	INSTRUCTIONAL SUPPLIES	4,483	5,617	5,295		5,000	5,000	5,000	(295)	94%	
100-12-131-11-8201	0000	CONFERENCE FEES	950	0	1,190		0	0	0	(1,190)	na	
100-12-131-11-8205	0000	EMPLOYEE TRAVEL	410	825	410		78	78	78	(332)	19%	
100-12-131-11-8508	0000	EQUIPMENT REPAIR	0	0	178		100	100	100	(78)	56%	
100-12-131-11-8509	0000	FOOD & REFRESHMENTS	150	158	455		92	92	92	(363)	20%	
100-12-131-11-8512	0000	GIFTS EXPENSE	199	181	250		0	0	0	(250)	na	
100-12-131-11-8516	0000	MEMBERSHIP FEES & DUES	1,615	1,545	1,785		4,500	4,500	4,500	2,715	252%	
100-12-131-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	305	753		300	300	300	(453)	40%	
TOTAL MATERIAL & SERVICES			15,422	17,858	12,318		11,680	11,680	11,680	(638)	94.8%	
TOTAL MEDICAL ASSISTING			105,538	123,529	125,711	1.0%	110,271	110,271	110,271	(15,440)	87.7%	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
MEDICAL TERMINOLOGY												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-133-11-6421	0000	PART TIME INSTRUCTOR WAGES	16,740	15,372	25,038		12,710	12,710	12,710	(12,328)	51%	
100-12-133-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0	0		0	0	0	0	na	
TOTAL SALARY EXPENSE			16,740	15,372	25,038		12,710	12,710	12,710	(12,328)	50.8%	
OTHER PAYROLL EXPENSE												
100-12-133-11-6901	0000	SOCIAL SECURITY	1,281	1,176	1,915		820	820	820	(1,095)	43%	
100-12-133-11-6902	0000	WORKERS' COMPENSATION INS	73	72	118		55	55	55	(63)	47%	
100-12-133-11-6903	0000	STATE WORKERS BENEFIT FUND	6	4	8		5	5	5	(3)	63%	
100-12-133-11-6904	0000	UNEMPLOYMENT INSURANCE	385	354	576		235	235	235	(341)	41%	
100-12-133-11-6905	0000	PERS	2,446	2,246	4,593		1,580	1,580	1,580	(3,013)	34%	
100-12-133-11-6906	0000	DISABILITY INSURANCE	0	0	53		0	0	0	(53)	na	
100-12-133-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
TOTAL OTHER PAYROLL EXPENSE			4,190	3,852	7,292		2,695	2,695	2,695	(4,597)	37.0%	
TOTAL PERSONNEL SERVICES			20,931	19,224	32,330		15,405	15,405	15,405	(16,925)	47.6%	
MATERIALS & SERVICES												
100-12-133-11-7211	0000	PCC CONTRACT EXPENSE	1,274	1,170	0		0	0	0	0	na	
100-12-133-11-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-12-133-11-8201	0000	CONFERENCE FEES	0	0	350		0	0	0	(350)	na	
TOTAL MATERIAL & SERVICES			1,274	1,170	350		0	0	0	(350)	na	
TOTAL MEDICAL TERMINOLOGY			22,205	20,394	32,680	0.3%	15,405	15,405	15,405	(17,275)	47.1%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
CERTIFIED NURSING ASSISTANT/CERTIFIED MEDICATION AIDE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-141-11-6421	0000	PART TIME INSTRUCTOR WAGES	32,155	26,998	35,401		28,419	28,419	28,419	(6,982)	80%	
100-12-141-11-6442	0000	SPECIAL PROJECT WAGES	13,628	18,369	18,619		11,125	11,125	11,125	(7,494)	60%	
TOTAL SALARY EXPENSE			45,783	45,367	54,020		39,544	39,544	39,544	(14,476)	73.2%	
OTHER PAYROLL EXPENSE												
100-12-141-11-6901	0000	SOCIAL SECURITY	3,502	3,461	4,133		2,760	2,760	2,760	(1,373)	67%	
100-12-141-11-6902	0000	WORKERS' COMPENSATION INS	201	213	254		170	170	170	(84)	67%	
100-12-141-11-6903	0000	STATE WORKERS BENEFIT FUND	21	23	30		20	20	20	(10)	67%	
100-12-141-11-6904	0000	UNEMPLOYMENT INSURANCE	1,053	1,011	1,213		7	7	7	(1,206)	1%	
100-12-141-11-6905	0000	PERS	4,697	3,447	11,360		4,100	4,100	4,100	(7,260)	36%	
100-12-141-11-6906	0000	DISABILITY INSURANCE	0	0	113		0	0	0	(113)	na	
100-12-141-11-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-12-141-11-6908	0000	HEALTH INSURANCE	0	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			9,475	8,155	17,132		7,057	7,057	7,057	(10,075)	41.2%	
TOTAL PERSONNEL SERVICES			55,257	53,522	71,152		46,601	46,601	46,601	(24,551)	65.5%	
MATERIALS & SERVICES												
100-12-141-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	1,492	1,373	2,241		1,400	1,400	1,400	(841)	62%	
100-12-141-11-7211	0000	PCC CONTRACT EXPENSE	2,447	2,055	0		0	0	0	0	na	
100-12-141-11-7510	0000	POSTAGE	44	17	0		0	0	0	0	na	
100-12-141-11-7521	0000	SHIPPING & FREIGHT	0	174	133		175	175	175	42	132%	
100-12-141-11-7601	0000	PRINTING & DUPLICATING	774	185	0		0	0	0	0	na	
100-12-141-11-8006	0000	INSTRUCTIONAL SUPPLIES	1,427	2,793	1,945		2,009	2,009	2,009	64	103%	
100-12-141-11-8009	0000	OFFICE SUPPLIES	0	95	0		0	0	0	0	na	
100-12-141-11-8201	0000	CONFERENCE FEES	169	325	834		0	0	0	(834)	na	
100-12-141-11-8205	0000	EMPLOYEE TRAVEL	0	110	216		288	288	288	72	133%	
100-12-141-11-8508	0000	EQUIPMENT REPAIR	0	143	200		0	0	0	(200)	na	
100-12-141-11-8517	0000	MISC FEES & DUES	130	215	130		100	100	100	(30)	77%	
100-12-141-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	824	350		467	467	467	117	133%	
100-12-141-11-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	5,500	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			6,483	13,808	6,049		4,439	4,439	4,439	(1,610)	73.4%	
TOTAL CNA/CMA			61,740	67,331	77,201	0.6%	51,040	51,040	51,040	(26,161)	66.1%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
SMALL BUSINESS DEVELOPMENT CENTER												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-142-11-6105	0000	DIRECTOR SALARIES	12,207	18,099	26,514		18,000	18,000	18,000	(8,514)	68%	
100-12-142-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	487	7,627	22,506		4,000	4,000	4,000	(18,506)	18%	
100-12-142-11-6301	0000	FULL TIME CLASSIFIED WAGES	13,131	10,815	13,905		15,770	15,770	15,770	1,865	113%	
100-12-142-11-6302	0000	PART TIME CLASSIFIED WAGES	0	1,052	0		0	0	0	0	na	
100-12-142-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	496	744	496		745	745	745	249	150%	
TOTAL SALARY EXPENSE			26,320	38,337	63,421		38,515	38,515	38,515	(24,906)	60.7%	
OTHER PAYROLL EXPENSE												
100-12-142-11-6901	0000	SOCIAL SECURITY	2,013	2,921	4,814		3,140	3,140	3,140	(1,674)	65%	
100-12-142-11-6902	0000	WORKERS' COMPENSATION INS	114	176	296		190	190	190	(106)	64%	
100-12-142-11-6903	0000	STATE WORKERS BENEFIT FUND	18	25	46		36	36	36	(10)	78%	
100-12-142-11-6904	0000	UNEMPLOYMENT INSURANCE	405	693	1,447		810	810	810	(637)	56%	
100-12-142-11-6905	0000	PERS	3,904	4,027	13,233		5,215	5,215	5,215	(8,018)	39%	
100-12-142-11-6906	0000	DISABILITY INSURANCE	51	59	132		55	55	55	(77)	42%	
100-12-142-11-6907	0000	LIFE INSURANCE	10	10	43		15	15	15	(28)	35%	
100-12-142-11-6908	0000	HEALTH INSURANCE	5,773	6,376	10,299		5,580	5,580	5,580	(4,719)	54%	
TOTAL OTHER PAYROLL EXPENSE			12,289	14,289	30,310		15,041	15,041	15,041	(15,269)	49.6%	
TOTAL PERSONNEL SERVICES			38,609	52,626	93,731		53,556	53,556	53,556	(40,175)	57.1%	
MATERIALS & SERVICES												
100-12-142-11-7210	0000	OTHER CONTRACTED SERVICES	30	470	2,520		0	0	0	(2,520)	na	
100-12-142-11-7213	0000	SOFTWARE & LICENSES	0	0	0		0	0	0	0	na	
100-12-142-11-7303	0000	EMPLOYEE TRAINING COSTS	0	536	564		10	10	10	(554)	2%	
100-12-142-11-7510	0000	POSTAGE	344	584	0		0	0	0	0	na	
100-12-142-11-7601	0000	PRINTING & DUPLICATING	513	380	0		0	0	0	0	na	
100-12-142-11-7901	0000	SUBSCRIPTIONS	382	225	382		152	152	152	(230)	40%	
100-12-142-11-8006	0000	INSTRUCTIONAL SUPPLIES	634	448	1,215		1,083	1,083	1,083	(132)	89%	
100-12-142-11-8009	0000	OFFICE SUPPLIES	1,480	1,391	1,229		948	948	948	(281)	77%	
100-12-142-11-8011	0000	REFERENCE MATERIALS	0	205	0		0	0	0	0	na	
100-12-142-11-8201	0000	CONFERENCE FEES	0	484	0		0	0	0	0	na	
100-12-142-11-8205	0000	EMPLOYEE TRAVEL	2,743	1,919	2,743		2,220	2,220	2,220	(523)	81%	
100-12-142-11-8504	0000	CURRICULUM ACQUISITION	239	795	38		0	0	0	(38)	na	
100-12-142-11-8508	0000	EQUIPMENT REPAIR	1,072	0	1,072		0	0	0	(1,072)	na	
100-12-142-11-8509	0000	FOOD & REFRESHMENTS	66	984	250		235	235	235	(15)	94%	
100-12-142-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	64	27	1,005		105	105	105	(900)	10%	
TOTAL MATERIAL & SERVICES			7,565	8,447	11,018		4,753	4,753	4,753	(6,265)	43.1%	
TOTAL SMALL BUS DEVELOPMENT CTR			46,174	61,073	104,749	0.8%	58,309	58,309	58,309	(46,440)	55.7%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
SMALL BUSINESS MANAGEMENT												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-12-143-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	21,279	24,323	23,878		23,275	23,275	23,275	(603)	97%	
100-12-143-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	395	540	395		570	570	570	175	144%	
TOTAL SALARY EXPENSE			21,674	24,863	24,273		23,845	23,845	23,845	(428)	98.2%	
OTHER PAYROLL EXPENSE												
100-12-143-11-6901	0000	SOCIAL SECURITY	1,658	1,902	1,827		1,825	1,825	1,825	(2)	100%	
100-12-143-11-6902	0000	WORKERS' COMPENSATION INS	95	117	112		115	115	115	3	103%	
100-12-143-11-6903	0000	STATE WORKERS BENEFIT FUND	13	16	1		20	20	20	19	2000%	
100-12-143-11-6904	0000	UNEMPLOYMENT INSURANCE	499	572	549		515	515	515	(34)	94%	
100-12-143-11-6905	0000	PERS	2,113	3,633	5,022		3,515	3,515	3,515	(1,507)	70%	
100-12-143-11-6906	0000	DISABILITY INSURANCE	0	0	50		0	0	0	(50)	na	
100-12-143-11-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
TOTAL OTHER PAYROLL EXPENSE			4,377	6,239	7,575		5,990	5,990	5,990	(1,585)	79.1%	
TOTAL PERSONNEL SERVICES			26,051	31,102	31,848		29,835	29,835	29,835	(2,013)	93.7%	
MATERIALS & SERVICES												
100-12-143-11-7213	0000	SOFTWARE & LICENSES	0	0	1,995		1,995	1,995	1,995	0	100%	
100-12-143-11-7303	0000	EMPLOYEE TRAINING COSTS	100	0	100		0	0	0	(100)	na	
100-12-143-11-7510	0000	POSTAGE	0	2	0		0	0	0	0	na	
100-12-143-11-7601	0000	PRINTING & DUPLICATING	523	298	0		0	0	0	0	na	
100-12-143-11-7901	0000	SUBSCRIPTIONS	125	104	125		0	0	0	(125)	na	
100-12-143-11-8006	0000	INSTRUCTIONAL SUPPLIES	(85)	3,289	824		110	110	110	(714)	13%	
100-12-143-11-8009	0000	OFFICE SUPPLIES	484	250	484		0	0	0	(484)	na	
100-12-143-11-8201	0000	CONFERENCE FEES	650	0	650		75	75	75	(575)	12%	
100-12-143-11-8205	0000	EMPLOYEE TRAVEL	2,081	1,789	2,081		52	52	52	(2,029)	3%	
TOTAL MATERIAL & SERVICES			3,877	5,733	6,259		2,232	2,232	2,232	(4,027)	35.7%	
TOTAL SMALL BUSINESS MANAGEMENT			29,928	36,835	38,107	0.3%	32,067	32,067	32,067	(6,040)	84.2%	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PRE COLLEGE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-13-161-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	3,161	11,276	10,100		1,325	1,325	1,325	(8,775)	13%	
100-13-161-11-6301	0000	FULL TIME CLASSIFIED WAGES	38,938	39,499	40,560		40,560	40,560	40,560	0	100%	
100-13-161-11-6302	0000	PART TIME CLASSIFIED WAGES	8,887	11,512	8,835		13,825	13,825	13,825	4,990	156%	
100-13-161-51-6302	0000	PART TIME CLASSIFIED WAGES	11,582	13,524	11,543		16,050	16,050	16,050	4,507	139%	
100-13-161-11-6421	0000	PART TIME INSTRUCTOR WAGES	21,199	19,026	21,120		17,280	17,280	17,280	(3,840)	82%	
100-13-161-51-6421	0000	PART TIME INSTRUCTOR WAGES	30,284	41,376	44,160		36,655	36,655	36,655	(7,505)	83%	
100-13-161-11-6442	0000	SPECIAL PROJECT WAGES	1,736	1,511	1,516		3,835	3,835	3,835	2,319	253%	
100-13-161-51-6442	0000	SPECIAL PROJECT WAGES	1,443	1,403	1,516		30	30	30	(1,486)	2%	
TOTAL SALARY EXPENSE			117,228	139,128	139,350		129,560	129,560	129,560	(9,790)	93.0%	
OTHER PAYROLL EXPENSE												
100-13-161-11-6901	0000	SOCIAL SECURITY	5,463	6,100	6,284		5,680	5,680	5,680	(604)	90%	
100-13-161-51-6901	0000	SOCIAL SECURITY	3,185	4,076	4,377		3,790	3,790	3,790	(587)	87%	
100-13-161-11-6902	0000	WORKERS' COMPENSATION INS	320	389	386		360	360	360	(26)	93%	
100-13-161-51-6902	0000	WORKERS' COMPENSATION INS	189	264	269		250	250	250	(19)	93%	
100-13-161-11-6903	0000	STATE WORKERS BENEFIT FUND	46	53	53		55	55	55	2	104%	
100-13-161-51-6903	0000	STATE WORKERS BENEFIT FUND	22	30	58		31	31	31	(27)	53%	
100-13-161-11-6904	0000	UNEMPLOYMENT INSURANCE	1,539	1,758	1,741		1,465	1,465	1,465	(276)	84%	
100-13-161-51-6904	0000	UNEMPLOYMENT INSURANCE	992	1,295	1,085		1,115	1,115	1,115	30	103%	
100-13-161-11-6905	0000	PERS	10,158	12,759	6,441		11,145	11,145	11,145	4,704	173%	
100-13-161-51-6905	0000	PERS	6,964	6,850	9,625		10,535	10,535	10,535	910	109%	
100-13-161-11-6906	0000	DISABILITY INSURANCE	78	83	173		95	95	95	(78)	55%	
100-13-161-51-6906	0000	DISABILITY INSURANCE	0	0	120		5	5	5	(115)	4%	
100-13-161-11-6907	0000	LIFE INSURANCE	14	14	72		16	16	16	(56)	22%	
100-13-161-51-6907	0000	LIFE INSURANCE	0	0	43		0	0	0	(43)	0%	
100-13-161-11-6908	0000	HEALTH INSURANCE	15,989	17,133	17,448		13,170	13,170	13,170	(4,278)	75%	
100-13-161-51-6908	0000	HEALTH INSURANCE	1,676	2,477	3,192		2,592	2,592	2,592	(600)	81%	
TOTAL OTHER PAYROLL EXPENSE			46,635	53,279	51,367		50,304	50,304	50,304	(1,063)	97.9%	
TOTAL PERSONNEL SERVICES			163,863	192,407	190,717		179,864	179,864	179,864	(10,853)	94.3%	
MATERIALS & SERVICES												
100-13-161-11-7211	0000	PCC CONTRACT EXPENSE	1,613	1,497	0		0	0	0	0	na	
100-13-161-51-7211	0000	PCC CONTRACT EXPENSE	2,305	3,149	0		0	0	0	0	na	
100-13-161-11-7510	0000	POSTAGE	344	152	0		0	0	0	0	na	
100-13-161-51-7510	0000	POSTAGE	6	2	0		0	0	0	0	na	
100-13-161-11-7601	0000	PRINTING & DUPLICATING	1,898	1,436	0		0	0	0	0	na	
100-13-161-51-7601	0000	PRINTING & DUPLICATING	1,053	1,233	0		0	0	0	0	na	
100-13-161-11-8006	0000	INSTRUCTIONAL SUPPLIES	3,001	2,334	2,477		3,365	3,365	3,365	888	136%	
100-13-161-51-8006	0000	INSTRUCTIONAL SUPPLIES	624	84	172		100	100	100	(72)	58%	
100-13-161-11-8009	0000	OFFICE SUPPLIES	305	381	108		0	0	0	(108)	na	
100-13-161-11-8201	0000	CONFERENCE FEES	0	961	176		133	133	133	(43)	76%	
100-13-161-11-8205	0000	EMPLOYEE TRAVEL	405	0	150		87	87	87	(63)	58%	
100-13-161-51-8205	0000	EMPLOYEE TRAVEL	0	0	643		643	643	643	(0)	100%	
100-13-161-11-8509	0000	FOOD & REFRESHMENTS	47	11	47		106	106	106	59	226%	
100-13-161-11-8516	0000	MEMBERSHIP FEES & DUES	70	0	100		100	100	100	0	100%	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
		TOTAL MATERIAL & SERVICES	11,673	11,240	3,873		4,535	4,535	4,535	662	117.1%	
		TOTAL PRE COLLEGE	175,536	203,647	194,590	1.5%	184,399	184,399	184,399	(10,191)	94.8%	1.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ENGLISH SPEAKERS OF OTHER LANGUAGES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-13-162-11-6302	0000	PART TIME CLASSIFIED WAGES	2,502	3,533	2,494		2,165	2,165	2,165	(329)	87%	
100-13-162-51-6302	0000	PART TIME CLASSIFIED WAGES	3,090	2,521	3,064		1,780	1,780	1,780	(1,284)	58%	
100-13-162-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	0	0	0		17,300	17,300	17,300	17,300	na	
100-13-162-11-6421	0000	PART TIME INSTRUCTOR WAGES	6,992	9,611	8,890		11,775	11,775	11,775	2,885	132%	
100-13-162-51-6421	0000	PART TIME INSTRUCTOR WAGES	9,908	14,025	14,570		10,850	10,850	10,850	(3,720)	74%	
100-13-162-11-6442	0000	SPECIAL PROJECT WAGES	4,862	6,851	10,548		2,244	2,244	2,244	(8,304)	21%	
100-13-162-51-6442	0000	SPECIAL PROJECT WAGES	0	0	0		205	205	205	205	na	
TOTAL SALARY EXPENSE			27,354	36,541	39,566		46,319	46,319	46,319	6,753	117.1%	
OTHER PAYROLL EXPENSE												
100-13-162-11-6901	0000	SOCIAL SECURITY	1,115	1,659	1,689		2,545	2,545	2,545	856	151%	
100-13-162-51-6901	0000	SOCIAL SECURITY	994	1,266	1,349		955	955	955	(394)	71%	
100-13-162-11-6902	0000	WORKERS' COMPENSATION INS	46	94	101		160	160	160	59	158%	
100-13-162-51-6902	0000	WORKERS' COMPENSATION INS	57	78	83		60	60	60	(23)	72%	
100-13-162-11-6903	0000	STATE WORKERS BENEFIT FUND	6	9	9		15	15	15	6	167%	
100-13-162-51-6903	0000	STATE WORKERS BENEFIT FUND	7	7	9		7	7	7	(2)	78%	
100-13-162-11-6904	0000	UNEMPLOYMENT INSURANCE	330	497	475		715	715	715	240	151%	
100-13-162-51-6904	0000	UNEMPLOYMENT INSURANCE	299	381	406		270	270	270	(136)	67%	
100-13-162-11-6905	0000	PERS	1,364	1,456	3,565		5,000	5,000	5,000	1,435	140%	
100-13-162-51-6905	0000	PERS	1,505	485	547		600	600	600	53	110%	
100-13-162-11-6906	0000	DISABILITY INSURANCE	0	0	39		35	35	35	(4)	90%	
100-13-162-51-6906	0000	DISABILITY INSURANCE	0	0	37		0	0	0	(37)	na	
100-13-162-11-6907	0000	LIFE INSURANCE	0	0	43		5	5	5	(38)	12%	
100-13-162-51-6907	0000	LIFE INSURANCE	0	0	29		0	0	0	(29)	na	
100-13-162-11-6908	0000	HEALTH INSURANCE	0	0	0		3,525	3,525	3,525	3,525	na	
TOTAL OTHER PAYROLL EXPENSE			5,724	5,932	8,381		13,892	13,892	13,892	5,511	166%	
TOTAL PERSONNEL SERVICES			33,078	42,473	47,947		60,211	60,211	60,211	12,264	126%	
MATERIALS & SERVICES												
100-13-162-11-7211	0000	PCC CONTRACT EXPENSE	532	785	0		0	0	0	0	na	
100-13-162-51-7211	0000	PCC CONTRACT EXPENSE	754	1,238	0		0	0	0	0	na	
100-13-162-11-7211	0000	SOFTWARE & LICENSES	890	0	0		0	0	0	0	na	
100-13-162-11-7510	0000	POSTAGE	124	0	0		0	0	0	0	na	
100-13-162-51-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-13-162-11-7521	0000	SHIPPING & FREIGHT	0	0	15		14	14	14	(1)	93%	
100-13-162-11-7601	0000	PRINTING & DUPLICATING	787	539	0		0	0	0	0	na	
100-13-162-51-7601	0000	PRINTING & DUPLICATING	1,376	1,696	0		0	0	0	0	na	
100-13-162-11-7702	0000	FACILITY LEASE	0	0	0		0	0	0	0	na	
100-13-162-11-7901	0000	SUBSCRIPTIONS	0	0	0		0	0	0	0	na	
100-13-162-11-8006	0000	INSTRUCTIONAL SUPPLIES	1,351	0	2,349		1,710	1,710	1,710	(639)	73%	
100-13-162-51-8006	0000	INSTRUCTIONAL SUPPLIES	12	0	0		0	0	0	0	na	
100-13-162-11-8201	0000	CONFERENCE FEES	0	150	660		660	660	660	0	100%	
100-13-162-11-8205	0000	EMPLOYEE TRAVEL	248	96	15		14	14	14	(1)	94%	
TOTAL MATERIAL & SERVICES			6,074	4,503	3,039		2,398	2,398	2,398	(641)	79%	
TOTAL ESOL			39,152	46,976	50,986	0.4%	62,609	62,609	62,609	11,623	123%	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
POST SECONDARY REMEDIAL												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-13-163-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	59,876	63,056	106,099		117,805	117,805	117,805	11,706	111%	
100-13-163-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	166	0		0	0	0	0	na	
100-13-163-11-6421	0000	PART TIME INSTRUCTOR WAGES	16,139	19,824	0		20,100	20,100	20,100	20,100	na	
100-13-163-51-6421	0000	PART TIME INSTRUCTOR WAGES	9,896	7,809	3,626		0	0	0	(3,626)	na	
100-13-163-11-6441	0000	CURRICULUM DEVELOPMENT	0	1,770	0		0	0	0	0	na	
100-13-163-51-6441	0000	CURRICULUM DEVELOPMENT	0	0	1,650		0	0	0	(1,650)	na	
100-13-163-11-6442	0000	SPECIAL PROJECT WAGES	0	0	0		2,925	2,925	2,925	2,925	na	
100-13-163-51-6442	0000	SPECIAL PROJECT WAGES	0	911	1,624		0	0	0	(1,624)	na	
TOTAL SALARY EXPENSE			85,912	93,537	112,999		140,830	140,830	140,830	27,831	100%	
OTHER PAYROLL EXPENSE												
100-13-163-11-6901	0000	SOCIAL SECURITY	5,652	6,401	8,367		8,905	8,905	8,905	538	106%	
100-13-163-51-6901	0000	SOCIAL SECURITY	757	597	277		0	0	0	(277)	na	
100-13-163-11-6902	0000	WORKERS' COMPENSATION INS	338	402	514		560	560	560	46	109%	
100-13-163-51-6902	0000	WORKERS' COMPENSATION INS	44	37	17		0	0	0	(17)	na	
100-13-163-11-6903	0000	STATE WORKERS BENEFIT FUND	21	20	99		50	50	50	(49)	51%	
100-13-163-51-6903	0000	STATE WORKERS BENEFIT FUND	2	3	1		0	0	0	(1)	na	
100-13-163-11-6904	0000	UNEMPLOYMENT INSURANCE	1,130	1,301	1,644		1,775	1,775	1,775	131	108%	
100-13-163-51-6904	0000	UNEMPLOYMENT INSURANCE	228	180	83		0	0	0	(83)	na	
100-13-163-11-6905	0000	PERS	10,977	12,834	22,313		17,875	17,875	17,875	(4,438)	80%	
100-13-163-51-6905	0000	PERS	775	1,143	0		0	0	0	0	na	
100-13-163-11-6906	0000	DISABILITY INSURANCE	120	132	230		225	225	225	(5)	98%	
100-13-163-51-6906	0000	DISABILITY INSURANCE	0	0	8		0	0	0	(8)	na	
100-13-163-11-6907	0000	LIFE INSURANCE	14	14	57		30	30	30	(27)	53%	
100-13-163-51-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-13-163-11-6908	0000	HEALTH INSURANCE	13,680	13,097	36,529		19,725	19,725	19,725	(16,804)	54%	
TOTAL OTHER PAYROLL EXPENSE			33,738	36,162	70,153		49,145	49,145	49,145	(21,008)	125%	
TOTAL PERSONNEL SERVICES			119,650	129,700	183,152		189,975	189,975	189,975	6,823	104%	
MATERIALS & SERVICES												
100-13-163-11-7211	0000	PCC CONTRACT EXPENSE	5,786	6,321	0		0	0	0	0	na	
100-13-163-51-7211	0000	PCC CONTRACT EXPENSE	753	594	0		0	0	0	0	na	
100-13-163-11-7510	0000	POSTAGE	5	0	0		0	0	0	0	na	
100-13-163-11-7601	0000	PRINTING & DUPLICATING	481	771	0		0	0	0	0	na	
100-13-163-51-7601	0000	PRINTING & DUPLICATING	1,192	453	0		0	0	0	0	na	
100-13-163-11-8006	0000	INSTRUCTIONAL SUPPLIES	62	175	179		0	0	0	(179)	na	
100-13-163-11-8201	0000	CONFERENCE FEES	0	350	0		0	0	0	0	na	
100-13-163-11-8205	0000	EMPLOYEE TRAVEL	613	282	990		990	990	990	(0)	100%	
TOTAL MATERIAL & SERVICES			8,892	8,945	1,169		990	990	990	(179)	85%	
TOTAL POST SECONDARY REMEDIAL			128,541	138,645	184,321	1.4%	190,965	190,965	190,965	6,644	104%	1.8%

COLUMBIA GORGE COMMUNITY COLLEGE

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ADULT CONTINUING EDUCATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-14-171-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	16,362	22,508	23,182		23,878	23,878	23,878	696	103%	
100-14-171-11-6302	0000	PART TIME CLASSIFIED WAGES	0	0	0		0	0	0	0	na	
100-14-171-11-6421	0000	PART TIME INSTRUCTOR WAGES	8,270	12,353	9,643		8,000	8,000	8,000	(1,643)	83%	
100-14-171-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	202	270	202		500	500	500	298	248%	
TOTAL SALARY EXPENSE			24,835	35,130	33,027		32,378	32,378	32,378	(649)	87%	
OTHER PAYROLL EXPENSE												
100-14-171-11-6901	0000	SOCIAL SECURITY	1,900	2,687	2,511		2,715	2,715	2,715	204	108%	
100-14-171-11-6902	0000	WORKERS' COMPENSATION INS	109	165	154		165	165	165	11	107%	
100-14-171-11-6903	0000	STATE WORKERS BENEFIT FUND	15	21	23		25	25	25	2	109%	
100-14-171-11-6904	0000	UNEMPLOYMENT INSURANCE	507	671	755		540	540	540	(215)	72%	
100-14-171-11-6905	0000	PERS	2,695	3,826	6,903		4,500	4,500	4,500	(2,403)	65%	
100-14-171-11-6906	0000	DISABILITY INSURANCE	33	47	69		55	55	55	(14)	80%	
100-14-171-11-6907	0000	LIFE INSURANCE	5	7	43		10	10	10	(33)	23%	
100-14-171-11-6908	0000	HEALTH INSURANCE	2,761	3,782	3,813		6,880	6,880	6,880	3,067	180%	
TOTAL OTHER PAYROLL EXPENSE			8,026	11,205	14,271		14,890	14,890	14,890	619	104%	
TOTAL PERSONNEL SERVICES			32,860	46,336	47,298		47,268	47,268	47,268	(30)	100%	
MATERIALS & SERVICES												
100-14-171-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	2,686	5,352	7,288		1,704	1,704	1,704	(5,584)	23%	
100-14-171-11-7210	0000	OTHER CONTRACTED SERVICES	0	0	0		0	0	0	0	na	
100-14-171-11-7510	0000	POSTAGE	20	117	0		0	0	0	0	na	
100-14-171-11-7601	0000	PRINTING & DUPLICATING	215	63	0		0	0	0	0	na	
100-14-171-51-7601	0000	PRINTING & DUPLICATING	6	0	0		0	0	0	0	na	
100-14-171-11-8006	0000	INSTRUCTIONAL SUPPLIES	1,510	711	1,510		62	62	62	(1,448)	4%	
100-14-171-51-8006	0000	INSTRUCTIONAL SUPPLIES	0	0	6		0	0	0	(6)	na	
100-14-171-11-8201	0000	CONFERENCE FEES	250	559	250		250	250	250	0	100%	
100-14-171-11-8205	0000	EMPLOYEE TRAVEL	752	552	752		243	243	243	(509)	32%	
100-14-171-11-8509	0000	FOOD & REFRESHMENTS	0	0	87		76	76	76	(11)	87%	
100-14-171-11-8516	0000	MEMBERSHIP FEES & DUES	150	0	185		185	185	185	0	100%	
TOTAL MATERIAL & SERVICES			5,589	7,354	10,078		2,520	2,520	2,520	(7,558)	25%	
TOTAL ADULT CONTINUING EDUCATION			38,450	53,690	57,376	0.4%	49,788	49,788	49,788	(7,588)	87%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

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HEALTH AND SAFETY ADULT EDUCATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-14-172-11-6302	0000	PART TIME CLASSIFIED WAGES	0	0	0		0	0	0	0	na	
100-14-172-11-6421	0000	PART TIME INSTRUCTOR WAGES	9,996	5,885	10,284		9,950	9,950	9,950	(334)	97%	
TOTAL SALARY EXPENSE			9,996	5,885	10,284		9,950	9,950	9,950	(334)	97%	
OTHER PAYROLL EXPENSE												
100-14-172-11-6901	0000	SOCIAL SECURITY	765	450	787		775	775	775	(12)	98%	
100-14-172-11-6902	0000	WORKERS' COMPENSATION INS	44	28	48		50	50	50	2	104%	
100-14-172-11-6903	0000	STATE WORKERS BENEFIT FUND	6	4	8		7	7	7	(1)	88%	
100-14-172-11-6904	0000	UNEMPLOYMENT INSURANCE	230	135	237		225	225	225	(12)	95%	
100-14-172-11-6905	0000	PERS	99	(287)	0		0	0	0	0	na	
100-14-172-11-6906	0000	DISABILITY INSURANCE	0	0	22		0	0	0	(22)	na	
100-14-172-11-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-14-172-11-6908	0000	HEALTH INSURANCE	0	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			1,144	330	1,116		1,057	1,057	1,057	(59)	95%	
TOTAL PERSONNEL SERVICES			11,140	6,215	11,400		11,007	11,007	11,007	(393)	97%	
MATERIALS & SERVICES												
100-14-172-11-7510	0000	POSTAGE	231	183	0		0	0	0	0	na	
100-14-172-11-7521	0000	SHIPPING & FREIGHT	191	27	191		200	200	200	9	105%	
100-14-172-11-7601	0000	PRINTING & DUPLICATING	267	75	0		0	0	0	0	na	
100-14-172-11-8006	0000	INSTRUCTIONAL SUPPLIES	8,320	9,129	10,500		10,692	10,692	10,692	192	102%	
100-14-172-11-8201	0000	CONFERENCE FEES	40	0	150		270	270	270	120	180%	
100-14-172-11-8205	0000	EMPLOYEE TRAVEL	249	0	300		0	0	0	(300)	na	
TOTAL MATERIAL & SERVICES			9,298	9,414	11,141		11,162	11,162	11,162	21	100%	
TOTAL HEALTH & SAFETY ADULT EDUCATION			20,438	15,629	22,541	0.2%	22,169	22,169	22,169	(372)	98%	0.2%

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INSTRUCTIONAL ADMINISTRATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-20-201-00-6102	0000	CHIEF ACADEMIC AND STUDENT AFFAIRS OFFIC	90,804	79,115	76,047		93,528	93,528	93,528	17,481	123%	
100-20-201-00-6105	0000	DIRECTOR SALARIES	137,064	144,564	147,840		128,532	128,532	128,532	(19,308)	87%	
100-20-201-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	46,405	49,189	50,665		52,185	52,185	52,185	1,520	103%	
100-20-201-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	40,965	41,682	42,194		43,842	43,842	43,842	1,648	104%	
100-20-201-00-6301	0000	FULL TIME CLASSIFIED WAGES	31,382	25,339	27,810		31,533	31,533	31,533	3,723	113%	
100-20-201-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,380	1,127	2,400		1,167	1,167	1,167	(1,233)	49%	
TOTAL SALARY EXPENSE			348,001	341,014	346,956		350,787	350,787	350,787	3,831	101%	
OTHER PAYROLL EXPENSE												
100-20-201-00-6901	0000	SOCIAL SECURITY	26,118	25,196	27,272		51,160	51,160	51,160	23,888	188%	
100-20-201-00-6902	0000	WORKERS' COMPENSATION INS	1,524	1,609	1,676		1,636	1,636	1,636	(40)	98%	
100-20-201-00-6903	0000	STATE WORKERS BENEFIT FUND	152	161	185		182	182	182	(3)	98%	
100-20-201-00-6904	0000	UNEMPLOYMENT INSURANCE	4,563	4,495	4,616		4,047	4,047	4,047	(569)	88%	
100-20-201-00-6905	0000	PERS	54,651	53,288	74,972		56,745	56,745	56,745	(18,227)	76%	
100-20-201-00-6906	0000	DISABILITY INSURANCE	689	678	749		785	785	785	36	105%	
100-20-201-00-6907	0000	LIFE INSURANCE	83	84	100		100	100	100	0	100%	
100-20-201-00-6908	0000	HEALTH INSURANCE	65,191	75,525	78,475		66,430	66,430	66,430	(12,045)	85%	
TOTAL OTHER PAYROLL EXPENSE			152,972	161,036	188,045		181,085	181,085	181,085	(6,960)	96%	
TOTAL PERSONNEL SERVICES			500,973	502,050	535,001		531,872	531,872	531,872	(3,129)	99%	
MATERIALS & SERVICES												
100-20-201-00-7210	0000	OTHER CONTRACTED SERVICES	57	57	5,999		0	0	0	(5,999)	na	
100-20-201-00-7510	0000	POSTAGE	161	156	0		0	0	0	0	na	
100-20-201-00-7521	0000	SHIPPING & FREIGHT	20	0	9		8	8	8	(1)	93%	
100-20-201-00-7601	0000	PRINTING & DUPLICATING	1,502	496	0		0	0	0	0	na	
100-20-201-00-7901	0000	SUBSCRIPTIONS	553	590	1,432		1,449	1,449	1,449	17	101%	
100-20-201-00-8009	0000	OFFICE SUPPLIES	4,076	8,222	3,749		1,427	1,427	1,427	(2,322)	38%	
100-20-201-00-8011	0000	REFERENCE MATERIALS	0	90	0		0	0	0	0	na	
100-20-201-00-8101	0000	CELLULAR TELECOMMUNICATIONS	0	1,023	164		164	164	164	(0)	100%	
100-20-201-00-8201	0000	CONFERENCE FEES	3,491	1,917	3,491		3,155	3,155	3,155	(336)	90%	
100-20-201-00-8205	0000	EMPLOYEE TRAVEL	13,161	7,983	12,244		9,113	9,113	9,113	(3,131)	74%	
100-20-201-00-8509	0000	FOOD & REFRESHMENTS	200	932	239		239	239	239	(0)	100%	
100-20-201-00-8516	0000	MEMBERSHIP FEES & DUES	550	772	1,420		1,420	1,420	1,420	0	100%	
TOTAL MATERIAL & SERVICES			23,771	22,238	28,747		16,974	16,974	16,974	(11,773)	59%	
TOTAL INSTRUCTIONAL ADMINISTRATION			524,744	524,289	563,748	4.4%	548,846	548,846	548,846	(14,902)	97%	5.1%

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DISTANCE EDUCATION & INSTRUCTIONAL TECHNOLOGY												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-20-203-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	52,185	53,751		55,364	55,364	55,364	1,613	103%	
100-20-203-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	39,139	0	0		0	0	0	0	na	
100-20-203-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	14,000	21,027	28,780		30,140	30,140	30,140	1,360	105%	
100-20-203-00-6442	0000	SPECIAL PROJECT WAGES	7,528	9,363	7,528		0	0	0	(7,528)	na	
TOTAL SALARY EXPENSE			60,667	82,575	90,059		85,504	85,504	85,504	(4,555)	95%	
OTHER PAYROLL EXPENSE												
100-20-203-00-6901	0000	SOCIAL SECURITY	4,627	6,140	4,502		6,450	6,450	6,450	1,948	143%	
100-20-203-00-6902	0000	WORKERS' COMPENSATION INS	266	387	277		425	425	425	148	154%	
100-20-203-00-6903	0000	STATE WORKERS BENEFIT FUND	28	42	36		45	45	45	9	126%	
100-20-203-00-6904	0000	UNEMPLOYMENT INSURANCE	1,238	1,386	901		1,200	1,200	1,200	299	133%	
100-20-203-00-6905	0000	PERS	8,690	11,982	11,596		12,560	12,560	12,560	964	108%	
100-20-203-00-6906	0000	DISABILITY INSURANCE	9	109	113		130	130	130	17	115%	
100-20-203-00-6907	0000	LIFE INSURANCE	1	14	14		20	20	20	6	143%	
100-20-203-00-6908	0000	HEALTH INSURANCE	1,140	13,329	13,152		13,825	13,825	13,825	673	105%	
TOTAL OTHER PAYROLL EXPENSE			15,998	33,389	30,591		34,655	34,655	34,655	4,064	113%	
TOTAL PERSONNEL SERVICES			76,665	115,964	120,650		120,159	120,159	120,159	(491)	100%	
MATERIALS & SERVICES												
100-20-203-00-7210	0000	OTHER CONTRACTED SERVICES	6,219	7,171	8,421		8,484	8,484	8,484	63	101%	
100-20-203-00-7213	0000	SOFTWARE & LICENSES	456	90	456		7	7	7	(449)	2%	
100-20-203-00-7510	0000	POSTAGE	16	28	0		0	0	0	0	na	
100-20-203-00-7521	0000	SHIPPING & FREIGHT	0	15	0		0	0	0	0	na	
100-20-203-00-7601	0000	PRINTING & DUPLICATING	28	63	0		0	0	0	0	na	
100-20-203-00-8006	0000	INSTRUCTIONAL SUPPLIES	166	186	166		65	65	65	(101)	39%	
100-20-203-00-8201	0000	CONFERENCE FEES	80	2,655	3,600		3,630	3,630	3,630	30	101%	
100-20-203-00-8205	0000	EMPLOYEE TRAVEL	2,261	6,853	9,000		9,000	9,000	9,000	0	100%	
100-20-203-00-8508	0000	EQUIPMENT REPAIR	0	0	0		0	0	0	0	na	
100-20-203-00-8509	0000	FOOD & REFRESHMENTS	76	183	76		59	59	59	(17)	77%	
100-20-203-00-8516	0000	MEMBERSHIP FEES & DUES	2,316	(966)	2,516		1,141	1,141	1,141	(1,375)	45%	
100-20-203-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	478	1,350	541		540	540	540	(1)	100%	
TOTAL MATERIAL & SERVICES			12,095	17,627	24,776		22,926	22,926	22,926	(1,850)	93%	
TOTAL DISTANCE EDUCATION & INSTR TECH			88,760	133,592	145,426	1.1%	143,085	143,085	143,085	(2,341)	98%	1.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
INSTRUCTIONAL STAFF DEVELOPMENT												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-20-204-00-6442	0000	SPECIAL PROJECT WAGES	15,010	14,667	16,238		11,435	11,435	11,435	(4,803)	70%	
TOTAL SALARY EXPENSE			15,010	14,667	16,238		11,435	11,435	11,435	(4,803)	70%	
OTHER PAYROLL EXPENSE												
100-20-204-00-6901	0000	SOCIAL SECURITY	1,148	1,119	2,551		875	875	875	(1,676)	34%	
100-20-204-00-6902	0000	WORKERS' COMPENSATION INS	65	68	157		55	55	55	(102)	35%	
100-20-204-00-6903	0000	STATE WORKERS BENEFIT FUND	7	5	22		6	6	6	(16)	27%	
100-20-204-00-6904	0000	UNEMPLOYMENT INSURANCE	340	335	767		265	265	265	(502)	35%	
100-20-204-00-6905	0000	PERS	1,365	1,375	7,012		1,000	1,000	1,000	(6,012)	14%	
100-20-204-00-6906	0000	DISABILITY INSURANCE	0	0	70		0	0	0	(70)	1%	
100-20-204-00-6907	0000	LIFE INSURANCE	0	0	43		0	0	0	(43)	0%	
100-20-204-00-6908	0000	HEALTH INSURANCE	0	37	0		45	45	45	45	na	
TOTAL OTHER PAYROLL EXPENSE			2,926	2,938	10,622		2,247	2,247	2,247	(8,375)	21%	
TOTAL PERSONNEL SERVICES			17,936	17,605	26,860		13,682	13,682	13,682	(13,178)	51%	
MATERIALS & SERVICES												
100-20-204-00-7210	0000	OTHER CONTRACTED SERVICES	0	725	1,337		1,785	1,785	1,785	448	134%	
100-20-204-00-7702	0000	FACILITY LEASE	75	0	0		0	0	0	0	na	
100-20-204-00-8006	0000	INSTRUCTIONAL SUPPLIES	62	71	20		0	0	0	(20)	na	
100-20-204-00-8011	0000	REFERENCE MATERIALS	0	0	0		0	0	0	0	na	
100-20-204-00-8201	0000	CONFERENCE FEES	149	0	1,668		2,155	2,155	2,155	487	129%	
100-20-204-00-8204	0000	NON-EMPLOYEE TRAVEL	0	884	250		173	173	173	(77)	69%	
100-20-204-00-8205	0000	EMPLOYEE TRAVEL	120	29	1,645		2,195	2,195	2,195	550	133%	
100-20-204-00-8509	0000	FOOD & REFRESHMENTS	2,771	3,555	2,883		2,070	2,070	2,070	(813)	72%	
TOTAL MATERIAL & SERVICES			3,177	5,265	7,803		8,378	8,378	8,378	575	107%	
TOTAL INSTR STAFF DEVELOPMENT			21,113	22,870	34,663	0.3%	22,059	22,059	22,059	(12,604)	64%	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
LIBRARY												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-20-221-00-6105	0000	DIRECTOR SALARIES	64,650	0	64,090		55,768	55,768	55,768	(8,322)	87%	
100-20-221-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	14,331	37,699	38,830		39,995	39,995	39,995	1,165	103%	
100-20-221-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0	0		0	0	0	0	na	
100-20-221-00-6301	0000	FULL TIME CLASSIFIED WAGES	49,178	35,464	36,026		37,135	37,135	37,135	1,109	103%	
100-20-221-00-6302	0000	PART TIME CLASSIFIED WAGES	0	13,443	8,282		8,000	8,000	8,000	(282)	97%	
100-20-221-00-6303	0000	CLASSIFIED OVERTIME	0	0	0		0	0	0	0	na	
100-20-221-00-6443	0000	TUTOR WAGES	0	0	0		577	577	577	577	na	
100-20-221-00-6701	0000	STUDENT WAGES	0	0	0		0	0	0	0	na	
100-20-221-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0	0		0	0	0	0	na	
TOTAL SALARY EXPENSE			128,159	86,606	147,228		141,475	141,475	141,475	(5,753)	96%	
OTHER PAYROLL EXPENSE												
100-20-221-00-6901	0000	SOCIAL SECURITY	9,369	6,421	11,454		9,355	9,355	9,355	(2,099)	82%	
100-20-221-00-6902	0000	WORKERS' COMPENSATION INS	562	406	704		605	605	605	(99)	86%	
100-20-221-00-6903	0000	STATE WORKERS BENEFIT FUND	78	67	109		95	95	95	(14)	87%	
100-20-221-00-6904	0000	UNEMPLOYMENT INSURANCE	2,823	1,885	2,543		2,575	2,575	2,575	32	101%	
100-20-221-00-6905	0000	PERS	15,335	11,678	25,906		12,750	12,750	12,750	(13,156)	49%	
100-20-221-00-6906	0000	DISABILITY INSURANCE	258	152	314		285	285	285	(29)	91%	
100-20-221-00-6907	0000	LIFE INSURANCE	41	28	57		50	50	50	(7)	88%	
100-20-221-00-6908	0000	HEALTH INSURANCE	37,687	24,357	41,143		44,000	44,000	44,000	2,857	107%	
TOTAL OTHER PAYROLL EXPENSE			66,154	44,996	82,230		69,715	69,715	69,715	(12,515)	85%	
TOTAL PERSONNEL SERVICES			194,313	131,602	229,458		211,190	211,190	211,190	(18,268)	92%	
MATERIALS & SERVICES												
100-20-221-00-7208	0000	LIBRARY AUTOMATED SERVICES	7,667	7,652	8,500		4,080	4,080	4,080	(4,420)	48%	
100-20-221-00-7209	0000	MAINTENANCE CONTRACTS	1,523	1,523	1,575		1,560	1,560	1,560	(15)	99%	
100-20-221-00-7210	0000	OTHER CONTRACTED SERVICES	3,000	0	1,780		325	325	325	(1,455)	18%	
100-20-221-00-7510	0000	POSTAGE	840	667	0		0	0	0	0	na	
100-20-221-00-7523	0000	INTERLIBRARY LOAN DELIVERY	6,911	6,880	7,245		9,050	9,050	9,050	1,805	125%	
100-20-221-00-7601	0000	PRINTING & DUPLICATING	4,206	3,796	4,176		2,500	2,500	2,500	(1,676)	60%	
100-20-221-00-7901	0000	SUBSCRIPTIONS	7,897	4,450	6,790		4,867	4,867	4,867	(1,923)	72%	
100-20-221-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	26,396	31,811	34,837		34,000	34,000	34,000	(837)	98%	
100-20-221-00-8007	0000	LIBR AUDIOVISUAL MATERIALS	5,309	5,434	5,917		4,131	4,131	4,131	(1,786)	70%	
100-20-221-00-8008	0000	LIBR ELECTRONIC MATERIALS	138	4	250		0	0	0	(250)	na	
100-20-221-00-8009	0000	OFFICE SUPPLIES	3,486	4,310	3,552		2,811	2,811	2,811	(741)	79%	
100-20-221-00-8014	0000	LIBRARY PRINT COLLECTION	0	0	3,000		10,000	10,000	10,000	7,000	333%	
100-20-221-00-8201	0000	CONFERENCE FEES	410	425	1,083		790	790	790	(293)	73%	
100-20-221-00-8205	0000	EMPLOYEE TRAVEL	1,657	1,421	4,575		2,602	2,602	2,602	(1,974)	57%	
100-20-221-00-8509	0000	FOOD & REFRESHMENTS	14	65	215		97	97	97	(118)	45%	
100-20-221-00-8516	0000	MEMBERSHIP FEES & DUES	179	279	434		434	434	434	0	100%	
100-20-221-00-8801	0000	FURNITURE <\$5000	0	0	0		0	0	0	0	na	
100-20-221-00-8802	0000	INFO TECH EQUIPMENT <\$5000	709	1,356	685		0	0	0	(685)	na	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
TOTAL MATERIAL & SERVICES			70,344	70,074	84,614		77,247	77,247	77,247	(7,367)	91%	
CAPITAL OUTLAY												
100-20-221-00-9591	0000	LIBR PRINT COLLECTION	11,416	11,848	7,083		0	0	0	(7,083)	na	
TOTAL CAPITAL OUTLAY			11,416	11,848	7,083		0	0	0	(7,083)	na	
TOTAL LIBRARY			276,073	213,524	321,155	2.5%	288,437	288,437	288,437	(32,718)	90%	2.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
REGISTRATION & ADMISSIONS												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-301-00-6102	0000	DEAN SALARIES	90,804	65,951	71,681		0	0	0	(71,681)	na	
100-30-301-00-6105	0000	DIRECTOR SALARIES	0	0	0		23,000	23,000	23,000	23,000	na	
100-30-301-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0	10,798		0	0	0	(10,798)	na	
100-30-301-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	38,614	39,772	40,955		43,842	43,842	43,842	2,887	107%	
100-30-301-00-6301	0000	FULL TIME CLASSIFIED WAGES	87,978	90,023	99,117		123,783	123,783	123,783	24,666	125%	
100-30-301-00-6302	0000	PART TIME CLASSIFIED WAGES	1,867	0	12,667		0	0	0	(12,667)	na	
100-30-301-00-6303	0000	CLASSIFIED OVERTIME	100	0	0		0	0	0	0	na	
100-30-301-00-6701	0000	STUDENT WAGES	0	0	0		5	5	5	5	na	
100-30-301-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	940	1,200	988		0	0	0	(988)	na	
TOTAL SALARY EXPENSE			220,302	196,946	236,206		190,630	190,630	190,630	(45,576)	81%	
OTHER PAYROLL EXPENSE												
100-30-301-00-6901	0000	SOCIAL SECURITY	16,193	14,587	17,994		14,882	14,882	14,882	(3,112)	83%	
100-30-301-00-6902	0000	WORKERS' COMPENSATION INS	965	923	1,106		972	972	972	(134)	88%	
100-30-301-00-6903	0000	STATE WORKERS BENEFIT FUND	124	129	205		200	200	200	(5)	98%	
100-30-301-00-6904	0000	UNEMPLOYMENT INSURANCE	3,571	3,719	4,362		3,672	3,672	3,672	(690)	84%	
100-30-301-00-6905	0000	PERS	18,837	30,549	49,466		33,906	33,906	33,906	(15,560)	69%	
100-30-301-00-6906	0000	DISABILITY INSURANCE	422	408	494		453	453	453	(41)	92%	
100-30-301-00-6907	0000	LIFE INSURANCE	68	71	114		94	94	94	(20)	82%	
100-30-301-00-6908	0000	HEALTH INSURANCE	65,497	57,797	87,511		60,230	60,230	60,230	(27,281)	69%	
TOTAL OTHER PAYROLL EXPENSE			105,678	108,184	161,252		114,409	114,409	114,409	(46,843)	71%	
TOTAL PERSONNEL SERVICES			325,980	305,130	397,458		305,039	305,039	305,039	(92,419)	77%	
MATERIALS & SERVICES												
100-30-301-00-7213	0000	SOFTWARE & LICENSES	0	0	1,001		1,017	1,017	1,017	16	102%	
100-30-301-00-7510	0000	POSTAGE	862	1,303	161		160	160	160	(1)	100%	
100-30-301-00-7601	0000	PRINTING & DUPLICATING	1,928	976	0		0	0	0	0	na	
100-30-301-00-8009	0000	OFFICE SUPPLIES	3,128	4,458	4,997		3,110	3,110	3,110	(1,887)	62%	
100-30-301-00-8012	0000	TESTING SUPPLIES	5,052	5,912	9,858		7,250	7,250	7,250	(2,608)	74%	
100-30-301-00-8201	0000	CONFERENCE FEES	550	87	1,880		956	956	956	(924)	51%	
100-30-301-00-8205	0000	EMPLOYEE TRAVEL	2,852	3,971	8,274		8,700	8,700	8,700	426	105%	
100-30-301-00-8505	0000	DIVERSITY COMMITTEE	0	124	0		0	0	0	0	na	
100-30-301-00-8509	0000	FOOD & REFRESHMENTS	43	486	359		374	374	374	15	104%	
100-30-301-00-8516	0000	MEMBERSHIP FEES & DUES	0	400	400		189	189	189	(211)	47%	
100-30-301-00-8517	0000	MISC FEES & DUES	0	0	477		250	250	250	(227)	52%	
100-30-301-00-8802	0000	INFO TECH EQUIP <\$5000	0	1,577	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			14,414	19,295	27,407		22,007	22,007	22,007	(5,401)	80%	
TOTAL REGISTRATION & ADMISSIONS			340,394	324,425	424,865	3.3%	327,045	327,045	327,045	(97,820)	77%	3.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ADVISING												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-302-00-6105	0000	DIRECTOR SALARIES	55,768	49,549	51,043		54,144	54,144	54,144	3,101	106%	
100-30-302-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	81,261	72,039	120,037		123,621	123,621	123,621	3,584	103%	
100-30-302-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	38,532	42,987	47,463		46,925	46,925	46,925	(538)	99%	
100-30-302-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	0	0		1,195	1,195	1,195	1,195	na	
100-30-302-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	564	0	564		0	0	0	(564)	na	
TOTAL SALARY EXPENSE			176,125	164,576	219,107		225,885	225,885	225,885	6,778	103%	
OTHER PAYROLL EXPENSE												
100-30-302-00-6901	0000	SOCIAL SECURITY	12,939	11,562	16,719		14,085	14,085	14,085	(2,634)	84%	
100-30-302-00-6902	0000	WORKERS' COMPENSATION INS	772	781	1,027		945	945	945	(82)	92%	
100-30-302-00-6903	0000	STATE WORKERS BENEFIT FUND	95	101	176		135	135	135	(41)	77%	
100-30-302-00-6904	0000	UNEMPLOYMENT INSURANCE	3,016	3,198	4,229		3,075	3,075	3,075	(1,154)	73%	
100-30-302-00-6905	0000	PERS	26,611	25,312	45,960		30,675	30,675	30,675	(15,285)	67%	
100-30-302-00-6906	0000	DISABILITY INSURANCE	277	259	459		355	355	355	(104)	77%	
100-30-302-00-6907	0000	LIFE INSURANCE	41	41	86		60	60	60	(26)	70%	
100-30-302-00-6908	0000	HEALTH INSURANCE	40,764	35,157	46,333		35,729	35,729	35,729	(10,604)	77%	
TOTAL OTHER PAYROLL EXPENSE			84,515	76,411	114,989		85,059	85,059	85,059	(29,930)	74%	
TOTAL PERSONNEL SERVICES			260,640	240,987	334,096		310,944	310,944	310,944	(23,152)	93%	
MATERIALS & SERVICES												
100-30-302-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0	434		0	0	0	(434)	na	
100-30-302-00-7510	0000	POSTAGE	172	152	100		0	0	0	(100)	na	
100-30-302-00-7601	0000	PRINTING & DUPLICATING	420	1,562	4,593		2,145	2,145	2,145	(2,448)	47%	
100-30-302-00-8009	0000	OFFICE SUPPLIES	1,003	894	1,151		17	17	17	(1,135)	1%	
100-30-302-00-8201	0000	CONFERENCE FEES	580	2,627	3,981		2,000	2,000	2,000	(1,981)	50%	
100-30-302-00-8205	0000	EMPLOYEE TRAVEL	6,781	5,882	6,613		3,520	3,520	3,520	(3,093)	53%	
100-30-302-00-8501	0000	ADA COMPLIANCE M&S	1,425	0	0		0	0	0	0	na	
100-30-302-00-8509	0000	FOOD & REFRESHMENTS	210	94	210		181	181	181	(29)	86%	
100-30-302-00-8516	0000	MEMBERSHIP FEES & DUES	150	65	500		65	65	65	(435)	13%	
100-30-302-00-8523	0000	STUDENT ACTIVITIES & EVENTS	175	5,232	8,660		4,983	4,983	4,983	(3,677)	58%	
TOTAL MATERIAL & SERVICES			10,915	16,509	26,242		12,911	12,911	12,911	(13,332)	49%	
TOTAL ADVISING			271,555	257,495	360,338	2.8%	323,855	323,855	323,855	(36,484)	90%	3.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FINANCIAL AID ADMINISTRATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-303-00-6105	0000	DIRECTOR SALARIES	0	52,567	54,142		55,768	55,768	55,768	1,626		103%
100-30-303-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	46,365	0	0		0	0	0	0		na
100-30-303-00-6301	0000	FULL TIME CLASSIFIED WAGES	46,279	65,904	89,996		101,941	101,941	101,941	11,945		113%
100-30-303-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0	0		0	0	0	0		na
TOTAL SALARY EXPENSE			92,644	118,471	144,138		157,709	157,709	157,709	13,571		109%
OTHER PAYROLL EXPENSE												
100-30-303-00-6901	0000	SOCIAL SECURITY	7,009	8,786	11,027		10,932	10,932	10,932	(95)		99%
100-30-303-00-6902	0000	WORKERS' COMPENSATION INS	406	556	677		710	710	710	33		105%
100-30-303-00-6903	0000	STATE WORKERS BENEFIT FUND	63	79	129		115	115	115	(14)		89%
100-30-303-00-6904	0000	UNEMPLOYMENT INSURANCE	1,823	2,305	2,787		2,545	2,545	2,545	(242)		91%
100-30-303-00-6905	0000	PERS	14,169	18,181	30,312		23,250	23,250	23,250	(7,062)		77%
100-30-303-00-6906	0000	DISABILITY INSURANCE	186	246	303		350	350	350	47		116%
100-30-303-00-6907	0000	LIFE INSURANCE	34	43	57		65	65	65	8		114%
100-30-303-00-6908	0000	HEALTH INSURANCE	22,080	29,425	36,195		47,000	47,000	47,000	10,805		130%
TOTAL OTHER PAYROLL EXPENSE			45,769	59,621	81,487		84,967	84,967	84,967	3,480		104%
TOTAL PERSONNEL SERVICES			138,412	178,092	225,625		242,676	242,676	242,676	17,051		108%
MATERIALS & SERVICES												
100-30-303-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	621	0		48	48	48	48		na
100-30-303-00-7210	0000	OTHER CONTRACTED SERVICES	52	5,048	5,028		0	0	0	(5,028)		na
100-30-303-00-7510	0000	POSTAGE	763	601	0		0	0	0	0		na
100-30-303-00-7521	0000	SHIPPING & FREIGHT	0	29	27		0	0	0	(27)		na
100-30-303-00-7601	0000	PRINTING & DUPLICATING	1,079	1,299	428		100	100	100	(328)		23%
100-30-303-00-8009	0000	OFFICE SUPPLIES	697	781	700		144	144	144	(556)		21%
100-30-303-00-8201	0000	CONFERENCE FEES	955	1,195	955		500	500	500	(455)		52%
100-30-303-00-8205	0000	EMPLOYEE TRAVEL	3,837	5,337	5,845		5,736	5,736	5,736	(109)		98%
100-30-303-00-8509	0000	FOOD & REFRESHMENTS	166	131	166		0	0	0	(166)		na
100-30-303-00-8516	0000	MEMBERSHIP FEES & DUES	225	1,806	975		0	0	0	(975)		na
TOTAL MATERIAL & SERVICES			7,774	16,848	14,124		6,527	6,527	6,527	(7,597)		46%
TOTAL FINANCIAL AID ADMINISTRATION			146,187	194,940	239,749	1.9%	249,203	249,203	249,203	9,454	104%	2.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
CAREER SERVICES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-304-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	36,918	36,025	39,034		38,830	38,830	38,830	(204)	99%	
TOTAL SALARY EXPENSE			36,918	36,025	39,034		38,830	38,830	38,830	(204)	99%	
OTHER PAYROLL EXPENSE												
100-30-304-00-6901	0000	SOCIAL SECURITY	2,798	2,756	2,986		2,885	2,885	2,885	(101)	97%	
100-30-304-00-6902	0000	WORKERS' COMPENSATION INS	162	169	183		178	178	178	(5)	97%	
100-30-304-00-6903	0000	STATE WORKERS BENEFIT FUND	23	21	32		35	35	35	3	109%	
100-30-304-00-6904	0000	UNEMPLOYMENT INSURANCE	757	726	784		665	665	665	(119)	85%	
100-30-304-00-6905	0000	PERS	5,394	5,263	8,209		6,272	6,272	6,272	(1,937)	76%	
100-30-304-00-6906	0000	DISABILITY INSURANCE	74	79	82		91	91	91	9	111%	
100-30-304-00-6907	0000	LIFE INSURANCE	14	14	14		17	17	17	3	121%	
100-30-304-00-6908	0000	HEALTH INSURANCE	2,407	0	0		0	0	0	0	na	
TOTAL OTHER PAYROLL EXPENSE			11,628	9,028	12,290		10,143	10,143	10,143	(2,147)	83%	
TOTAL PERSONNEL SERVICES			48,547	45,053	51,324		48,973	48,973	48,973	(2,351)	95%	
MATERIALS & SERVICES												
100-30-304-00-7213	0000	SOFTWARE & LICENSES	2,388	2,363	3,276		800	800	800	(2,476)	24%	
100-30-304-00-7510	0000	POSTAGE	0	0	0		0	0	0	0	na	
100-30-304-00-7601	0000	PRINTING & DUPLICATING	567	277	400		0	0	0	(400)	na	
100-30-304-00-7901	0000	SUBSCRIPTIONS	79	0	79		0	0	0	(79)	na	
100-30-304-00-8009	0000	OFFICE SUPPLIES	166	235	166		6	6	6	(160)	4%	
100-30-304-00-8011	0000	REFERENCE MATERIALS	175	143	175		96	96	96	(79)	55%	
100-30-304-00-8201	0000	CONFERENCE FEES	60	200	1,495		500	500	500	(995)	33%	
100-30-304-00-8205	0000	EMPLOYEE TRAVEL	230	707	740		350	350	350	(390)	47%	
100-30-304-00-8509	0000	FOOD & REFRESHMENTS	82	0	150		0	0	0	(150)	na	
100-30-304-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0	0		0	0	0	0	na	
100-30-304-00-8516	0000	MEMBERSHIP FEES & DUES	0	85	130		65	65	65	(65)	50%	
TOTAL MATERIAL & SERVICES			3,747	4,010	6,611		1,817	1,817	1,817	(4,794)	27%	
TOTAL CAREER SERVICES			52,293	49,063	57,935	0.4%	50,790	50,790	50,790	(7,145)	88%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
STUDENT RECOGNITION												
MATERIALS & SERVICES												
100-30-305-00-7510	0000	POSTAGE	204	415	271		0	0	0	(271)	na	
100-30-305-00-7521	0000	SHIPPING & FREIGHT	271	89	0		0	0	0	0	na	
100-30-305-00-7601	0000	PRINTING & DUPLICATING	1,163	1,535	1,606		1,800	1,800	1,800	194	112%	
100-30-305-00-8009	0000	OFFICE SUPPLIES	0	0	673		800	800	800	127	119%	
100-30-305-00-8205	0000	EMPLOYEE TRAVEL	0	0	0		0	0	0	0	na	
100-30-305-00-8503	0000	GRADUATION EXPENDITURES	4,064	4,522	5,745		6,000	6,000	6,000	255	104%	
100-30-305-00-8509	0000	FOOD & REFRESHMENTS	240	212	900		900	900	900	0	100%	
100-30-305-00-8523	0000	STUDENT ACTIVITIES & EVENTS	934	872	900		0	0	0	(900)	na	
TOTAL MATERIAL & SERVICES			6,877	7,644	10,095		9,500	9,500	9,500	(595)	94%	
TOTAL STUDENT RECOGNITION			6,877	7,644	10,095	0.1%	9,500	9,500	9,500	(595)	94%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

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ADA SERVICES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-306-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0	5,000		1,000	1,000	1,000	(4,000)	20%	
TOTAL SALARY EXPENSE			0	0	5,000		1,000	1,000	1,000	(4,000)	20%	
OTHER PAYROLL EXPENSE												
100-30-306-00-6901	0000	SOCIAL SECURITY	0	0	382		75	75	75	(307)	20%	
100-30-306-00-6902	0000	WORKERS' COMPENSATION INS	0	0	24		1	1	1	(23)	4%	
100-30-306-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0	4		1	1	1	(3)	25%	
100-30-306-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0	115		5	5	5	(110)	4%	
100-30-306-00-6905	0000	PERS	0	0	1,051		110	110	110	(941)	10%	
100-30-306-00-6906	0000	DISABILITY INSURANCE	0	0	11		0	0	0	(11)	na	
100-30-306-00-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-30-306-00-6908	0000	HEALTH INSURANCE	0	0	303		5	5	5	(298)	2%	
TOTAL OTHER PAYROLL EXPENSE			0	0	1,904		197	197	197	(1,707)	10%	
TOTAL PERSONNEL SERVICES			0	0	6,904		1,197	1,197	1,197	(5,707)	17%	
MATERIALS & SERVICES												
100-30-306-00-8201	0000	CONFERENCE FEES	0	235	300		0	0	0	(300)	na	
100-30-306-00-8205	0000	EMPLOYEE TRAVEL	0	505	400		0	0	0	(400)	na	
100-30-306-00-8501	0000	ADA COMPLIANCE M&S	0	25,342	19,500		15,000	15,000	15,000	(4,500)	77%	
TOTAL MATERIAL & SERVICES			0	26,082	20,200		15,000	15,000	15,000	(5,200)	74%	
TOTAL ADA SERVICES			0	26,082	27,104	0.2%	16,197	16,197	16,197	(10,907)	60%	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
STUDENT SUCCESS FUND												
(includes Achieving the Dream and Strategic Enrollment Departments)												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-310-00-6442	0000	SPECIAL PROJECT WAGES	1,485	0	1,732		1,092	1,092	1,092	(640)	63%	
100-30-310-00-6701	0000	STUDENT WAGES	0	1,084	0		180	180	180	180	na	
TOTAL SALARY EXPENSE			1,485	1,084	1,732		1,272	1,272	1,272	(460)	73%	
OTHER PAYROLL EXPENSE												
100-30-310-00-6901	0000	SOCIAL SECURITY	113	83	133		80	80	80	(53)	60%	
100-30-310-00-6902	0000	WORKERS' COMPENSATION INS	6	5	8		8	8	8	0	100%	
100-30-310-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0	1		0	0	0	(1)	42%	
100-30-310-00-6904	0000	UNEMPLOYMENT INSURANCE	34	25	40		15	15	15	(25)	38%	
100-30-310-00-6905	0000	PERS	133	158	364		175	175	175	(189)	48%	
100-30-310-00-6906	0000	DISABILITY INSURANCE	0	0	4		0	0	0	(4)	na	
100-30-310-00-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
100-30-310-00-6908	0000	HEALTH INSURANCE	0	0	0		15	15	15	15	na	
TOTAL OTHER PAYROLL EXPENSE			287	272	564		293	293	293	(271)	52%	
TOTAL PERSONNEL SERVICES			1,772	1,356	2,296		1,565	1,565	1,565	(731)	68%	
MATERIALS & SERVICES												
100-30-310-00-7210	0000	OTHER CONTRACTED SERVICES	8,000	58,762	48,399		54,000	54,000	54,000	5,601	112%	
100-30-310-00-7601	0000	PRINTING & DUPLICATING	0	664	0		0	0	0	0	na	
100-30-310-00-8201	0000	CONFERENCE FEES	950	2,536	3,000		1,585	1,585	1,585	(1,415)	53%	
100-30-310-00-8205	0000	EMPLOYEE TRAVEL	4,991	2,750	12,855		6,000	6,000	6,000	(6,855)	47%	
100-30-310-00-8509	0000	FOOD & REFRESHMENTS	0	0	381		500	500	500	119	131%	
100-30-310-00-8523	0000	STUDENT ACTIVITIES & EVENTS	549	0	14,549		0	0	0	(14,549)	na	
TOTAL MATERIAL & SERVICES			14,490	64,712	79,184		62,085	62,085	62,085	(17,099)	78%	
TOTAL STUDENT SUCCESS FUND			16,262	66,068	81,480	0.6%	63,650	63,650	63,650	(17,830)	78%	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
GED TESTING												
MATERIALS & SERVICES												
100-30-321-00-7510	0000	POSTAGE	83	81	0		0	0	0	0	na	
100-30-321-00-7521	0000	SHIPPING & FREIGHT	317	463	208		275	275	275	67	132%	
100-30-321-00-7601	0000	PRINTING & DUPLICATING	0	0	0		0	0	0	0	na	
100-30-321-00-8012	0000	TESTING SUPPLIES	3,735	2,327	3,608		1,130	1,130	1,130	(2,478)	31%	
100-30-321-00-8205	0000	EMPLOYEE TRAVEL	1,050	1,359	1,050		1,090	1,090	1,090	40	104%	
100-30-321-00-8517	0000	MISC FEES & DUES	5,942	7,426	5,922		5,800	5,800	5,800	(122)	98%	
100-30-321-00-8804	0000	OFFICE EQUIPMENT <\$5000	0	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			11,127	11,656	10,788		8,295	8,295	8,295	(2,493)	77%	
TOTAL GED TESTING			11,127	11,656	10,788	0.1%	8,295	8,295	8,295	(2,493)	77%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
STUDENT GOVERNMENT												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-331-00-6701	0000	STUDENT WAGES	7,095	9,404	11,151		6,870	6,870	6,870	(4,281)	62%	
TOTAL SALARY EXPENSE			7,095	9,404	11,151		6,870	6,870	6,870	(4,281)	62%	
OTHER PAYROLL EXPENSE												
100-30-331-00-6901	0000	SOCIAL SECURITY	46	144	853		100	100	100	(753)	12%	
100-30-331-00-6902	0000	WORKERS' COMPENSATION INS	31	44	52		35	35	35	(17)	67%	
100-30-331-00-6903	0000	STATE WORKERS BENEFIT FUND	11	15	19		10	10	10	(9)	53%	
100-30-331-00-6904	0000	UNEMPLOYMENT INSURANCE	65	112	256		65	65	65	(191)	25%	
TOTAL OTHER PAYROLL EXPENSE			153	314	1,180		210	210	210	(970)	18%	
TOTAL PERSONNEL SERVICES			7,248	9,718	12,331		7,080	7,080	7,080	(5,251)	57%	
MATERIALS & SERVICES												
100-30-331-00-7510	0000	POSTAGE	34	40	0		0	0	0	0	na	
100-30-331-00-7601	0000	PRINTING & DUPLICATING	147	47	0		0	0	0	0	na	
100-30-331-00-8009	0000	OFFICE SUPPLIES	265	275	400		260	260	260	(140)	65%	
100-30-331-00-8201	0000	CONFERENCE FEES	905	1,151	1,310		620	620	620	(690)	47%	
100-30-331-00-8205	0000	EMPLOYEE TRAVEL	358	735	350		460	460	460	110	131%	
100-30-331-00-8206	0000	STUDENT TRAVEL	1,345	3,363	1,000		965	965	965	(35)	97%	
100-30-331-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0	0		0	0	0	0	na	
100-30-331-00-8516	0000	MEMBERSHIP FEES & DUES	252	274	250		0	0	0	(250)	na	
100-30-331-00-8523	0000	STUDENT ACTIVITIES & EVENTS	2,594	2,810	4,400		2,675	2,675	2,675	(1,725)	61%	
TOTAL MATERIAL & SERVICES			5,901	8,694	7,710		4,980	4,980	4,980	(2,730)	65%	
TOTAL STUDENT GOVERNMENT			13,149	18,413	20,041	0.2%	12,060	12,060	12,060	(7,981)	60%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PHI THETA KAPPA												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-30-332-00-6701	0000	STUDENT WAGES	484	1,559	1,607		1,820	1,820	1,820	213	113%	
TOTAL SALARY EXPENSE			484	1,559	1,607		1,820	1,820	1,820	213	113%	
OTHER PAYROLL EXPENSE												
100-30-332-00-6901	0000	SOCIAL SECURITY	0	20	123		0	0	0	(123)	na	
100-30-332-00-6902	0000	WORKERS' COMPENSATION INS	1	7	7		8	8	8	1	114%	
100-30-332-00-6903	0000	STATE WORKERS BENEFIT FUND	0	2	2		3	3	3	1	150%	
100-30-332-00-6904	0000	UNEMPLOYMENT INSURANCE	0	28	36		40	40	40	4	111%	
TOTAL OTHER PAYROLL EXPENSE			1	57	168		51	51	51	(117)	30%	
TOTAL PERSONNEL SERVICES			485	1,616	1,775		1,871	1,871	1,871	96	105%	
MATERIALS & SERVICES												
100-30-332-00-7510	0000	POSTAGE	178	241	0		0	0	0	0	na	
100-30-332-00-7601	0000	PRINTING & DUPLICATING	81	20	0		0	0	0	0	na	
100-30-332-00-8009	0000	OFFICE SUPPLIES	182	226	486		245	245	245	(241)	50%	
100-30-332-00-8201	0000	CONFERENCE FEES	1,171	1,610	1,174		1,558	1,558	1,558	384	133%	
100-30-332-00-8205	0000	EMPLOYEE TRAVEL	980	1,295	989		547	547	547	(442)	55%	
100-30-332-00-8206	0000	STUDENT TRAVEL	1,254	3,469	1,500		1,760	1,760	1,760	260	117%	
100-30-332-00-8516	0000	MEMBERSHIP FEES & DUES	0	0	0		0	0	0	0	na	
100-30-332-00-8523	0000	STUDENT ACTIVITIES & EVENTS	1,340	1,675	1,031		620	620	620	(411)	60%	
TOTAL MATERIAL & SERVICES			5,187	8,536	5,180		4,730	4,730	4,730	(450)	91%	
TOTAL PHI THETA KAPPA			5,672	10,152	6,955	0.1%	6,601	6,601	6,601	(354)	95%	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

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GOVERNING BOARD												
MATERIALS & SERVICES												
100-50-501-00-7111	0000	LEGAL NOTICE ADVERTISING	1,315	2,256	1,315		1,445	1,445	1,445	130	110%	
100-50-501-00-7210	0000	OTHER CONTRACTED SERVICES	100	0	2,000		0	0	0	(2,000)	na	
100-50-501-00-7510	0000	POSTAGE	253	240	0		0	0	0	0	na	
100-50-501-00-7601	0000	PRINTING & DUPLICATING	551	183	0		0	0	0	0	na	
100-50-501-00-8009	0000	OFFICE SUPPLIES	1,104	1,031	500		0	0	0	(500)	na	
100-50-501-00-8201	0000	CONFERENCE FEES	3,561	3,851	7,100		5,830	5,830	5,830	(1,270)	82%	
100-50-501-00-8203	0000	BOARD TRAVEL	9,999	11,733	16,334		11,165	11,165	11,165	(5,169)	68%	
100-50-501-00-8509	0000	FOOD & REFRESHMENTS	3,690	4,143	4,900		4,200	4,200	4,200	(700)	86%	
100-50-501-00-8512	0000	GIFTS EXPENSE	306	0	500		0	0	0	(500)	na	
100-50-501-00-8515	0000	MEETING & CONFERENCE EXPENSE	139	208	500		35	35	35	(465)	7%	
100-50-501-00-8516	0000	MEMBERSHIP FEES & DUES	21,790	23,377	24,078		32,085	32,085	32,085	8,007	133%	
100-50-501-00-8517	0000	MISCELLANEOUS FEES	455	645	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			43,265	47,668	57,227		54,760	54,760	54,760	(2,467)	96%	
TOTAL GOVERNING BOARD			43,265	47,668	57,227	0.4%	54,760	54,760	54,760	(2,467)	96%	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PRESIDENT'S OFFICE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-502-00-6101	0000	PRESIDENT SALARY	140,000	153,533	175,000		178,850	178,850	178,850	3,850	102%	
100-50-502-00-6105	0000	DIRECTOR SALARIES	0	0	52,567		54,144	54,144	54,144	1,577	103%	
100-50-502-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	28,693	51,284		59,759	59,759	59,759	8,475	117%	
100-50-502-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	44,171	45,402		0	0	0	(45,402)	na	
100-50-502-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	46,511	19,961	0		0	0	0	0	na	
100-50-502-00-6301	0000	FULL TIME CLASSIFIED WAGES	20,686	25,724	24,773		31,533	31,533	31,533	6,760	127%	
100-50-502-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	8,997	9,985	11,994		11,235	11,235	11,235	(759)	94%	
100-50-502-00-6802	0000	EMPLOYER PAID 403B	8,100	8,100	8,100		8,100	8,100	8,100	0	100%	
TOTAL SALARY EXPENSE			224,294	290,169	369,120		343,621	343,621	343,621	(25,499)		93%
OTHER PAYROLL EXPENSE												
100-50-502-00-6901	0000	SOCIAL SECURITY	13,713	18,928	19,757		18,575	18,575	18,575	(1,182)	94%	
100-50-502-00-6902	0000	WORKERS' COMPENSATION INS	948	1,323	1,471		1,495	1,495	1,495	24	102%	
100-50-502-00-6903	0000	STATE WORKERS BENEFIT FUND	74	93	141		125	125	125	(16)	89%	
100-50-502-00-6904	0000	UNEMPLOYMENT INSURANCE	2,105	2,702	3,149		3,225	3,225	3,225	76	102%	
100-50-502-00-6905	0000	PERS	31,339	36,951	65,822		42,635	42,635	42,635	(23,187)	65%	
100-50-502-00-6906	0000	DISABILITY INSURANCE	416	458	657		665	665	665	8	101%	
100-50-502-00-6907	0000	LIFE INSURANCE	39	43	71		70	70	70	(1)	99%	
100-50-502-00-6908	0000	HEALTH INSURANCE	26,599	28,837	50,225		38,175	38,175	38,175	(12,050)	76%	
100-50-502-00-6951	0000	PERS BENEFIT EQUALIZATION FUND	870	1,079	870		0	0	0	(870)	na	
100-50-502-00-6953	0000	OTHER EMPL BENEFITS-PRESIDENT	7,845	7,845	7,845		7,850	7,850	7,850	5	100%	
TOTAL OTHER PAYROLL EXPENSE			83,947	98,257	150,008		112,815	112,815	112,815	(37,193)		75%
TOTAL PERSONNEL SERVICES			308,241	388,426	519,128		456,436	456,436	456,436	(62,692)		88%
MATERIALS & SERVICES												
100-50-502-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	6,220	6,980	6,220		4,204	4,204	4,204	(2,016)	68%	
100-50-502-00-7210	0000	OTHER CONTRACTED SERVICES	13,066	13,752	45,663		10,000	10,000	10,000	(35,663)	22%	
100-50-502-00-7213	0000	SOFTWARE & LICENSES	319	50	1,608		428	428	428	(1,180)	27%	
100-50-502-00-7510	0000	POSTAGE	148	174	0		0	0	0	0	na	
100-50-502-00-7521	0000	SHIPPING & FREIGHT	308	261	500		250	250	250	(250)	50%	
100-50-502-00-7601	0000	PRINTING & DUPLICATING	225	365	0		0	0	0	0	na	
100-50-502-00-7631	0000	COLLEGE MARKETING PRINTING	0	1,004	0		0	0	0	0	na	
100-50-502-00-7901	0000	SUBSCRIPTIONS	499	204	309		309	309	309	(0)	100%	
100-50-502-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	917	1,206	1,864		1,720	1,720	1,720	(144)	92%	
100-50-502-00-8009	0000	OFFICE SUPPLIES	7,065	7,374	6,762		1,492	1,492	1,492	(5,270)	22%	
100-50-502-00-8011	0000	REFERENCE MATERIALS	560	2,695	2,000		38	38	38	(1,962)	2%	
100-50-502-00-8201	0000	CONFERENCE FEES	4,496	4,107	5,220		4,473	4,473	4,473	(747)	86%	
100-50-502-00-8205	0000	EMPLOYEE TRAVEL	26,002	35,141	40,750		42,000	42,000	42,000	1,250	103%	
100-50-502-00-8507	0000	ENTERTAINMENT COSTS	118	0	0		0	0	0	0	na	
100-50-502-00-8508	0000	EQUIPMENT REPAIR	20	0	248		248	248	248	0	100%	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
100-50-502-00-8509	0000	FOOD & REFRESHMENTS	7,771	10,224	8,857		8,285	8,285	8,285	(572)	94%	
100-50-502-00-8512	0000	GIFTS EXPENSE	282	653	500		196	196	196	(304)	39%	
100-50-502-00-8515	0000	MEETING & CONFERENCE EXPENSE	1,730	3,553	1,743		1,357	1,357	1,357	(386)	78%	
100-50-502-00-8516	0000	MEMBERSHIP FEES & DUES	9,852	10,679	13,784		13,784	13,784	13,784	(0)	100%	
100-50-502-00-8517	0000	MISCELLANEOUS FEES	40	0	0		0	0	0	0	na	
100-50-502-00-8555	0000	PRES DISCRETION ACC	0	0	100,000		100,000	100,000	100,000	0	100%	
100-50-502-00-8802	0000	INFO TECH EQUIPMENT <\$5000	3,018	2,134	3,256		3,089	3,089	3,089	(167)	95%	
100-50-502-00-8805	0000	OTHER MINOR EQUIPMENT	1,322	1,084	1,322		60	60	60	(1,262)	5%	
TOTAL MATERIAL & SERVICES			83,975	101,640	240,606		191,933	191,933	191,933	(48,673)	80%	
TOTAL PRESIDENT'S OFFICE			392,216	490,066	759,734	5.9%	648,369	648,369	648,369	(111,365)	85%	6.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
PUBLIC INFORMATION & COMMUNICATIONS												
PERSONNEL SERVICES												
TOTAL PERSONNEL SERVICES			0	0	0		0	0	0	0		na
MATERIALS & SERVICES												
100-50-503-00-7101	0000	INSTITUTIONAL ADVERTISING	29,057	32,306	52,240		48,885	48,885	48,885	(3,355)	94%	
100-50-503-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	56	4,100	11,750		5,150	5,150	5,150	(6,600)	44%	
100-50-503-00-7115	0000	STUDENT SERVICES ADVERTISING	0	120	1,430		0	0	0	(1,430)	na	
100-50-503-00-7210	0000	OTHER CONTRACTED SERVICES	5,220	355	14,000		350	350	350	(13,650)	3%	
100-50-503-00-7213	0000	SOFTWARE & LICENSES	131	0	149		200	200	200	51	134%	
100-50-503-00-7510	0000	POSTAGE	8,573	8,650	9,554		8,757	8,757	8,757	(797)	92%	
100-50-503-00-7601	0000	PRINTING & DUPLICATING	0	0	6,726		9,000	9,000	9,000	2,274	134%	
100-50-503-00-7611	0000	CATALOG PRINTING	4,850	4,850	5,680		7,575	7,575	7,575	1,895	133%	
100-50-503-00-7613	0000	COURSE SCHEDULE PRINTING	23,320	22,651	16,660		15,550	15,550	15,550	(1,110)	93%	
100-50-503-00-7615	0000	STUDENT INFORMATION PRINTING	0	0	0		0	0	0	0	na	
100-50-503-00-7631	0000	COLLEGE MARKETING PRINTING	0	12,832	0		0	0	0	0	na	
100-50-503-00-7901	0000	SUBSCRIPTIONS	0	0	175		20	20	20	(155)	12%	
100-50-503-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	0	242		25	25	25	(217)	10%	
100-50-503-00-8009	0000	OFFICE SUPPLIES	356	15	2,561		3,045	3,045	3,045	484	119%	
100-50-503-00-8201	0000	CONFERENCE FEES	0	0	1,000		1,145	1,145	1,145	145	115%	
100-50-503-00-8205	0000	EMPLOYEE TRAVEL	0	0	2,690		3,585	3,585	3,585	895	133%	
100-50-503-00-8509	0000	FOOD & REFRESHMENTS	312	0	310		11	11	11	(299)	3%	
100-50-503-00-8815	0000	MEETING & CONFERENCE EXPENSE	0	0	500		75	75	75	(425)	15%	
100-50-503-00-8516	0000	MEMBERSHIP FEES & DUES	0	800	2,475		1,130	1,130	1,130	(1,345)	46%	
TOTAL MATERIAL & SERVICES			71,876	86,679	128,142		104,503	104,503	104,503	(23,639)	82%	
TOTAL PUBLIC INFORMATION & COMMUNICATIO			71,876	86,679	128,142	1.0%	104,503	104,503	104,503	(23,639)	82%	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ELECTIONS												
MATERIALS & SERVICES												
100-50-504-00-7205	0000	COUNTY ELECTION EXPENSE	0	5,193	0		5,200	5,200	5,200	5,200	na	
100-50-504-00-7210	0000	OTHER CONTRACTED SERVICES	15,705	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			15,705	5,193	0		5,200	5,200	5,200	5,200	na	
TOTAL ELECTIONS			15,705	5,193	0	0.0%	5,200	5,200	5,200	5,200	na	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
ACCREDITATION												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-505-00-6442	0000	SPECIAL PROJECT WAGES	0	0	1,083		1,000	1,000	1,000	(83)	92%	
TOTAL SALARY EXPENSE			0	0	1,083		1,000	1,000	1,000	(83)	92%	
OTHER PAYROLL EXPENSE												
100-50-505-00-6901	0000	SOCIAL SECURITY	0	0	83		77	77	77	(6)	93%	
100-50-505-00-6902	0000	WORKERS' COMPENSATION INS	0	0	5		5	5	5	0	100%	
100-50-505-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0	1		1	1	1	0	100%	
100-50-505-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0	25		23	23	23	(2)	92%	
100-50-505-00-6905	0000	PERS	0	0	228		210	210	210	(18)	92%	
100-50-505-00-6906	0000	DISABILITY INSURANCE	0	0	2		0	0	0	(2)	na	
100-50-505-00-6907	0000	LIFE INSURANCE	0	0	14		0	0	0	(14)	na	
TOTAL OTHER PAYROLL EXPENSE			0	0	358		316	316	316	(42)	88%	
TOTAL PERSONNEL SERVICES			0	0	1,441		1,316	1,316	1,316	(125)	91%	
MATERIALS & SERVICES												
100-50-505-00-7111	0000	LEGAL NOTICE ADVERTISING	0	360	299		0	0	0	(299)	na	
100-50-505-00-7210	0000	OTHER CONTRACTED SERVICES	2,482	509	0		0	0	0	0	na	
100-50-505-00-7510	0000	POSTAGE	0	94	0		0	0	0	0	na	
100-50-505-00-7601	0000	PRINTING & DUPLICATING	0	884	0		0	0	0	0	na	
100-50-505-00-8009	0000	OFFICE SUPPLIES	0	690	238		0	0	0	(238)	na	
100-50-505-00-8201	0000	CONFERENCE FEES	1,329	2,950	326		314	314	314	(12)	96%	
100-50-505-00-8204	0000	NON-EMPLOYEE TRAVEL	0	309	235		0	0	0	(235)	na	
100-50-505-00-8205	0000	EMPLOYEE TRAVEL	2,710	1,512	1,309		1,000	1,000	1,000	(309)	76%	
100-50-505-00-8509	0000	FOOD & REFRESHMENTS	0	1,645	0		0	0	0	0	na	
100-50-505-00-8512	0000	GIFTS EXPENSE	0	48	0		0	0	0	0	na	
100-50-505-00-8516	0000	MEMBERSHIP FEES & DUES	0	0	9,613		12,500	12,500	12,500	2,887	130%	
100-50-505-00-8517	0000	MISC FEES & DUES	5,626	17,177	10,000		13,200	13,200	13,200	3,200	132%	
TOTAL MATERIAL & SERVICES			12,146	26,178	22,020		27,014	27,014	27,014	4,994	123%	
TOTAL ACCREDITATION			12,146	26,178	23,461	0.2%	28,330	28,330	28,330	4,869	121%	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
BUSINESS OFFICE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-511-00-6103	0000	CHIEF FINANCIAL OFFICER SALARY	90,804	120,069	61,000		69,594	69,594	69,594	8,594	114%	
100-50-511-00-6105	0000	DIRECTOR SALARIES	0	0	52,567		0	0	0	(52,567)	na	
100-50-511-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	108,288	105,353	38,830		86,210	86,210	86,210	47,380	222%	
100-50-511-00-6301	0000	FULL TIME CLASSIFIED WAGES	97,672	126,538	98,328		48,028	48,028	48,028	(50,300)	49%	
100-50-511-00-6303	0000	CLASSIFIED OVERTIME	351	0	351		0	0	0	(351)	na	
100-50-511-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,182	247	1,182		860	860	860	(322)	73%	
TOTAL SALARY EXPENSE			298,298	352,208	252,258		204,692	204,692	204,692	(47,566)	81%	
OTHER PAYROLL EXPENSE												
100-50-511-00-6901	0000	SOCIAL SECURITY	22,231	24,919	19,180		16,448	16,448	16,448	(2,732)	86%	
100-50-511-00-6902	0000	WORKERS' COMPENSATION INS	1,307	1,662	1,178		1,051	1,051	1,051	(127)	89%	
100-50-511-00-6903	0000	STATE WORKERS BENEFIT FUND	710	189	206		175	175	175	(31)	85%	
100-50-511-00-6904	0000	UNEMPLOYMENT INSURANCE	4,945	5,235	4,495		3,800	3,800	3,800	(695)	85%	
100-50-511-00-6905	0000	PERS	42,614	54,381	52,727		32,975	32,975	32,975	(19,752)	63%	
100-50-511-00-6906	0000	DISABILITY INSURANCE	601	589	527		525	525	525	(2)	100%	
100-50-511-00-6907	0000	LIFE INSURANCE	93	119	86		95	95	95	9	110%	
100-50-511-00-6908	0000	HEALTH INSURANCE	75,069	85,528	90,195		70,075	70,075	70,075	(20,120)	78%	
TOTAL OTHER PAYROLL EXPENSE			147,570	172,623	168,594		125,144	125,144	125,144	(43,450)	74%	
TOTAL PERSONNEL SERVICES			445,868	524,831	420,852		329,836	329,836	329,836	(91,016)	78%	
MATERIALS & SERVICES												
100-50-511-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	0	0		0	0	0	0	na	
100-50-511-00-7209	0000	MAINTENANCE CONTRACTS	4,560	4,560	4,560		2,348	2,348	2,348	(2,212)	51%	
100-50-511-00-7210	0000	OTHER CONTRACTED SERVICES	4,252	31,327	6,523		1,650	1,650	1,650	(4,873)	25%	
100-50-511-00-7213	0000	SOFTWARE & LICENSES	2,293	2,344	2,298		150	150	150	(2,148)	7%	
100-50-511-00-7214	0000	BOND PAYING AGENT FEES	425	425	425		0	0	0	(425)	na	
100-50-511-00-7510	0000	POSTAGE	5,238	5,039	12,000		11,110	11,110	11,110	(890)	93%	
100-50-511-00-7511	0000	POSTAGE TO BE ALLOCATED	0	0	0		0	0	0	0	na	
100-50-511-00-7521	0000	SHIPPING & FREIGHT	43	147	185		74	74	74	(111)	40%	
100-50-511-00-7601	0000	PRINTING & DUPLICATING	3,492	13,560	0		72,000	72,000	72,000	72,000	na	
100-50-511-00-7602	0000	PRINTING TO BE ALLOCATED	0	0	0		0	0	0	0	na	
100-50-511-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	330	0	330		0	0	0	(330)	na	
100-50-511-00-8009	0000	OFFICE SUPPLIES	5,099	6,224	35,000		3,200	3,200	3,200	(31,800)	9%	
100-50-511-00-8201	0000	CONFERENCE FEES	1,925	0	1,925		398	398	398	(1,527)	21%	
100-50-511-00-8205	0000	EMPLOYEE TRAVEL	5,404	1,775	5,640		1,977	1,977	1,977	(3,663)	35%	
100-50-511-00-8502	0000	FINANCIAL SERVICES FEES	11,463	26,493	11,835		12,840	12,840	12,840	1,005	108%	
100-50-511-00-8509	0000	FOOD & REFRESHMENTS	0	289	100		100	100	100	0	100%	
100-50-511-00-8516	0000	MEMBERSHIP FEES & DUES	2,824	1,000	2,824		1,631	1,631	1,631	(1,193)	58%	
100-50-511-00-8517	0000	MISC FEES	303	178	303		44	44	44	(259)	15%	
100-50-511-00-8521	0000	RETURNED CHECK CHARGES	0	0	0		0	0	0	0	na	
100-50-511-00-8526	0000	FINANCE CHARGE	0	29	0		0	0	0	0	na	
100-50-511-00-8801	0000	FURNITURE <\$5000	7,818	0	3,909		0	0	0	(3,909)	na	
TOTAL MATERIAL & SERVICES			55,470	93,390	87,857		107,522	107,522	107,522	19,665	122%	
TOTAL BUSINESS OFFICE			501,338	618,221	508,709	3.9%	437,358	437,358	437,358	(71,351)	86%	4.1%

COLUMBIA GORGE COMMUNITY COLLEGE

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INSURANCE/LEGAL/AUDIT												
MATERIALS & SERVICES												
100-50-512-00-7202	0000	AUDIT	34,673	42,222	61,836		70,000	70,000	70,000	8,164	113%	
100-50-512-00-7207	0000	LEGAL	41,052	19,703	41,052		25,000	25,000	25,000	(16,052)	61%	
100-50-512-00-7401	0000	FIDELITY BOND INSURANCE	2,484	1,420	2,484		2,682	2,682	2,682	198	108%	
100-50-512-00-7402	0000	LIABILITY INSURANCE	13,975	16,250	20,000		18,934	18,934	18,934	(1,066)	95%	
100-50-512-00-7403	0000	PROPERTY INSURANCE	25,887	28,295	53,164		38,531	38,531	38,531	(14,633)	72%	
100-50-512-00-7404	0000	STUDENT OR VOLUNTEER WCOMP PREMIUM	753	741	753		0	0	0	(753)	na	
TOTAL MATERIAL & SERVICES			118,824	108,630	179,289		155,147	155,147	155,147	(24,142)	87%	
TOTAL INSURANCE/LEGAL/AUDIT			118,824	108,630	179,289	1.4%	155,147	155,147	155,147	(24,142)	87%	1.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
HUMAN RESOURCES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-521-00-6104	0000	CHIEF OPERATING OFFICER	90,804	92,393	96,334		99,224	99,224	99,224	2,890	103%	
100-50-521-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0	94,204		75,367	75,367	75,367	(18,837)	80%	
100-50-521-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	29,594	31,777	37,489		40,122	40,122	40,122	2,633	107%	
100-50-521-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0	32,386		31,532	31,532	31,532	(854)	97%	
100-50-521-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,228	1,560	1,227		1,236	1,236	1,236	9	101%	
TOTAL SALARY EXPENSE			121,626	125,730	261,640		247,481	247,481	247,481	(14,159)	95%	
OTHER PAYROLL EXPENSE												
100-50-521-00-6901	0000	SOCIAL SECURITY	8,889	9,106	20,015		15,600	15,600	15,600	(4,415)	78%	
100-50-521-00-6902	0000	WORKERS' COMPENSATION INS	533	590	1,230		1,000	1,000	1,000	(230)	81%	
100-50-521-00-6903	0000	STATE WORKERS BENEFIT FUND	50	53	172		115	115	115	(57)	67%	
100-50-521-00-6904	0000	UNEMPLOYMENT INSURANCE	1,440	1,515	3,882		2,540	2,540	2,540	(1,342)	65%	
100-50-521-00-6905	0000	PERS	19,301	19,991	55,023		30,425	30,425	30,425	(24,598)	55%	
100-50-521-00-6906	0000	DISABILITY INSURANCE	241	257	549		475	475	475	(74)	87%	
100-50-521-00-6907	0000	LIFE INSURANCE	27	27	71		60	60	60	(11)	85%	
100-50-521-00-6908	0000	HEALTH INSURANCE	27,179	33,764	75,835		51,880	51,880	51,880	(23,955)	68%	
100-50-521-00-6955	0000	PT FACULTY INSURANCE FUND	25,300	27,200	29,233		31,425	31,425	31,425	2,192	107%	
TOTAL OTHER PAYROLL EXPENSE			82,960	92,503	186,010		133,520	133,520	133,520	(52,490)	72%	
TOTAL PERSONNEL SERVICES			204,586	218,233	447,650		381,001	381,001	381,001	(66,649)	85%	
MATERIALS & SERVICES												
100-50-521-00-7112	0000	PERSONNEL RECRUITMENT ADVERTISING	17,050	20,482	17,050		17,050	17,050	17,050	0	100%	
100-50-521-00-7210	0000	OTHER CONTRACTED SERVICES	0	0	17,972		27,980	27,980	27,980	10,008	156%	
100-50-521-00-7301	0000	EMPLOYEE MORALE HEALTH & WELFARE	5,763	6,618	7,952		7,952	7,952	7,952	0	100%	
100-50-521-00-7303	0000	EMPLOYEE TRAINING COSTS	0	1,293	1,642		0	0	0	(1,642)	na	
100-50-521-00-7304	0000	LABOR RELATIONS COSTS	0	0	560		0	0	0	(560)	na	
100-50-521-00-7305	0000	PERSONNEL RECRUITMENT EXPENSE	250	50	0		0	0	0	0	na	
100-50-521-00-7510	0000	POSTAGE	231	125	0		0	0	0	0	na	
100-50-521-00-7521	0000	SHIPPING & FREIGHT	0	21	0		0	0	0	0	na	
100-50-521-00-7601	0000	PRINTING & DUPLICATING	162	65	0		0	0	0	0	na	
100-50-521-00-7901	0000	SUBSCRIPTIONS	512	758	1,477		1,477	1,477	1,477	0	100%	
100-50-521-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	170	85	287		205	205	205	(82)	71%	
100-50-521-00-8009	0000	OFFICE SUPPLIES	3,274	2,087	5,150		4,000	4,000	4,000	(1,150)	78%	
100-50-521-00-8011	0000	REFERENCE MATERIALS	953	929	3,471		3,713	3,713	3,713	242	107%	
100-50-521-00-8201	0000	CONFERENCE FEES	95	1,285	5,993		5,500	5,500	5,500	(493)	92%	
100-50-521-00-8205	0000	EMPLOYEE TRAVEL	1,176	2,952	6,747		5,100	5,100	5,100	(1,647)	76%	
100-50-521-00-8301	0000	TUITION REIMBURSEMENTS	500	0	25,000		35,000	35,000	35,000	10,000	140%	
100-50-521-00-8302	0000	CREDIT TUITION WAIVERS-CL/CONF	18,816	15,847	18,816		12,044	12,044	12,044	(6,772)	64%	
100-50-521-00-8303	0000	CREDIT TUITION WAIVERS-FACULTY	5,462	8,487	6,104		10,308	10,308	10,308	4,204	169%	
100-50-521-00-8304	0000	CREDIT TUITION WAIVERS-MGMT	5,371	9,839	8,129		7,001	7,001	7,001	(1,128)	86%	
100-50-521-00-8305	0000	NONCREDIT TUITION WAIVERS-CL/CONF	0	89	954		0	0	0	(954)	na	
100-50-521-00-8306	0000	NONCREDIT TUITION WAIVERS-FACULTY	60	129	762		801	801	801	39	105%	
100-50-521-00-8307	0000	NONCREDIT TUITION WAIVERS-MGMT	30	0	1,106		89	89	89	(1,017)	8%	
100-50-521-00-8509	0000	FOOD & REFRESHMENTS	2,301	1,759	3,262		3,028	3,028	3,028	(234)	93%	
100-50-521-00-8516	0000	MEMBERSHIP FEES & DUES	794	3,928	3,044		3,507	3,507	3,507	463	115%	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
		TOTAL MATERIAL & SERVICES	62,970	76,829	135,478		144,755	144,755	144,755	9,277	107%	
		TOTAL HUMAN RESOURCES	267,556	295,062	583,128	4.5%	525,756	525,756	525,756	(57,372)	90%	4.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
RESOURCE DEVELOPMENT												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-531-00-6104	0000	CHIEF INSTITUTIONAL ADVANCEMENT OFFICER	76,047	78,328	83,098		85,591	85,591	85,591	2,493	103%	
100-50-531-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	43,940	41,533	47,531		22,305	22,305	22,305	(25,226)	47%	
100-50-531-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	1,765	0		0	0	0	0	na	
100-50-531-00-6301	0000	FULL TIME CLASSIFIED WAGES	13,131	10,815	13,905		15,770	15,770	15,770	1,865	113%	
100-50-531-00-6302	0000	PART TIME CLASSIFIED WAGES	0	1,052	0		0	0	0	0	na	
100-50-531-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	973	1,218	1,211		1,210	1,210	1,210	(1)	100%	
TOTAL SALARY EXPENSE			134,091	134,712	145,745		124,876	124,876	124,876	(20,869)	86%	
OTHER PAYROLL EXPENSE												
100-50-531-00-6901	0000	SOCIAL SECURITY	9,859	10,072	11,057		10,728	10,728	10,728	(329)	97%	
100-50-531-00-6902	0000	WORKERS' COMPENSATION INS	588	635	679		680	680	680	1	100%	
100-50-531-00-6903	0000	STATE WORKERS BENEFIT FUND	65	66	60		80	80	80	20	133%	
100-50-531-00-6904	0000	UNEMPLOYMENT INSURANCE	1,883	1,898	2,197		1,760	1,760	1,760	(437)	80%	
100-50-531-00-6905	0000	PERS	20,229	16,674	30,396		21,285	21,285	21,285	(9,111)	70%	
100-50-531-00-6906	0000	DISABILITY INSURANCE	267	265	304		330	330	330	26	109%	
100-50-531-00-6907	0000	LIFE INSURANCE	35	35	57		45	45	45	(12)	79%	
100-50-531-00-6908	0000	HEALTH INSURANCE	34,078	30,129	51,892		33,540	33,540	33,540	(18,352)	65%	
TOTAL OTHER PAYROLL EXPENSE			67,003	59,775	96,642		68,448	68,448	68,448	(28,194)	71%	
TOTAL PERSONNEL SERVICES			201,094	194,487	242,387		193,324	193,324	193,324	(49,063)	80%	
MATERIALS & SERVICES												
100-50-531-00-7101	0000	INSTITUTIONAL ADVERTISING	1,572	1,393	1,044		1,392	1,392	1,392	348	133%	
100-50-531-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	0	525		975	975	975	450	186%	
100-50-531-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	242	0		0	0	0	0	na	
100-50-531-00-7210	0000	OTHER CONTRACTED SERVICES	36,626	34,268	92,327		36,000	36,000	36,000	(56,327)	39%	
100-50-531-00-7213	0000	SOFTWARE & LICENSES	850	850	1,000		780	780	780	(220)	78%	
100-50-531-00-7510	0000	POSTAGE	1,125	1,555	1,500		700	700	700	(800)	47%	
100-50-531-00-7521	0000	SHIPPING & FREIGHT	11	11	11		0	0	0	(11)	na	
100-50-531-00-7601	0000	PRINTING & DUPLICATING	2,843	6,012	3,372		4,500	4,500	4,500	1,128	133%	
100-50-531-00-7631	0000	COLLEGE MARKETING PRINTING	0	305	0		0	0	0	0	na	
100-50-531-00-7901	0000	SUBSCRIPTIONS	0	0	249		335	335	335	86	135%	
100-50-531-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	136	495	87		0	0	0	(87)	na	
100-50-531-00-8009	0000	OFFICE SUPPLIES	2,656	4,427	3,200		1,085	1,085	1,085	(2,115)	34%	
100-50-531-00-8011	0000	REFERENCE MATERIALS	0	0	0		0	0	0	0	na	
100-50-531-00-8101	0000	CELLULAR TELECOMMUNICATIONS	0	0	300		300	300	300	(0)	100%	
100-50-531-00-8201	0000	CONFERENCE FEES	925	776	2,048		1,545	1,545	1,545	(503)	75%	
100-50-531-00-8205	0000	EMPLOYEE TRAVEL	10,561	6,031	9,215		4,000	4,000	4,000	(5,215)	43%	
100-50-531-00-8206	0000	STUDENT TRAVEL	0	74	0		0	0	0	0	na	
100-50-531-00-8509	0000	FOOD & REFRESHMENTS	3,752	2,822	3,000		4,000	4,000	4,000	1,000	133%	
100-50-531-00-8512	0000	GIFTS EXPENSE	1,326	1,123	5,800		1,216	1,216	1,216	(4,584)	21%	
100-50-531-00-8515	0000	MEETING & CONFERENCE EXPENSE	206	752	2,000		688	688	688	(1,312)	34%	
100-50-531-00-8516	0000	MEMBERSHIP FEES & DUES	2,775	2,725	2,959		3,945	3,945	3,945	986	133%	
100-50-531-00-8801	0000	FURNITURE <\$5000	1,430	0	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			66,793	63,859	128,637		61,461	61,461	61,461	(67,176)	48%	
TOTAL RESOURCE DEVELOPMENT			267,887	258,346	371,024	2.9%	254,785	254,785	254,785	(116,239)	69%	2.4%

COLUMBIA GORGE COMMUNITY COLLEGE

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INFORMATION TECHNOLOGY SERVICES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-50-541-00-6104	0000	CHIEF TECHNOLOGY AND PLANNING OFFICER	78,328	80,678	85,591		88,159	88,159	88,159	2,568	103%	
100-50-541-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	42,428	41,195	45,015		49,189	49,189	49,189	4,174	109%	
100-50-541-00-6301	0000	FULL TIME CLASSIFIED WAGES	87,405	114,942	129,982		143,689	143,689	143,689	13,707	111%	
100-50-541-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	2,831	2,637	3,595		7,485	7,485	7,485	3,890	208%	
TOTAL SALARY EXPENSE			210,992	239,452	264,183		288,522	288,522	288,522	24,339	109%	
OTHER PAYROLL EXPENSE												
100-50-541-00-6901	0000	SOCIAL SECURITY	15,930	17,981	20,210		19,750	19,750	19,750	(460)	98%	
100-50-541-00-6902	0000	WORKERS' COMPENSATION INS	924	1,133	1,242		1,235	1,235	1,235	(7)	99%	
100-50-541-00-6903	0000	STATE WORKERS BENEFIT FUND	122	157	212		180	180	180	(32)	85%	
100-50-541-00-6904	0000	UNEMPLOYMENT INSURANCE	3,548	4,239	4,583		4,000	4,000	4,000	(583)	87%	
100-50-541-00-6905	0000	PERS	31,436	33,883	55,558		41,000	41,000	41,000	(14,558)	74%	
100-50-541-00-6906	0000	DISABILITY INSURANCE	399	496	555		605	605	605	50	109%	
100-50-541-00-6907	0000	LIFE INSURANCE	65	85	100		100	100	100	0	100%	
100-50-541-00-6908	0000	HEALTH INSURANCE	44,906	60,488	63,104		63,324	63,324	63,324	220	100%	
TOTAL OTHER PAYROLL EXPENSE			97,330	118,463	145,564		130,194	130,194	130,194	(15,370)	89%	
TOTAL PERSONNEL SERVICES			308,322	357,915	409,747		418,716	418,716	418,716	8,969	102%	
MATERIALS & SERVICES												
100-50-541-00-7113	0000	PROCUREMENT ADVERTISING	0	0	94		0	0	0	(94)	na	
100-50-541-00-7209	0000	MAINTENANCE CONTRACTS	7,806	6,920	6,814		5,760	5,760	5,760	(1,054)	85%	
100-50-541-00-7210	0000	OTHER CONTRACTED SERVICES	22,742	30,867	33,263		11,248	11,248	11,248	(22,015)	34%	
100-50-541-00-7213	0000	SOFTWARE & LICENSES	134,773	159,502	152,282		139,040	139,040	139,040	(13,242)	91%	
100-50-541-00-7510	0000	POSTAGE	8	1	0		0	0	0	0	na	
100-50-541-00-7521	0000	SHIPPING & FREIGHT	70	0	427		25	25	25	(402)	6%	
100-50-541-00-7601	0000	PRINTING & DUPLICATING	96	93	79		105	105	105	26	133%	
100-50-541-00-8009	0000	OFFICE SUPPLIES	2,488	2,128	951		1,255	1,255	1,255	304	132%	
100-50-541-00-8011	0000	REFERENCE MATERIALS	0	92	50		40	40	40	(10)	80%	
100-50-541-00-8101	0000	CELLULAR TELECOMMUNICATIONS	0	0	0		0	0	0	0	na	
100-50-541-00-8103	0000	TELECOMMUNICATIONS SERVICES	117	59	117		155	155	155	38	132%	
100-50-541-00-8201	0000	CONFERENCE FEES	0	3,263	3,200		75	75	75	(3,125)	2%	
100-50-541-00-8205	0000	EMPLOYEE TRAVEL	1,338	2,320	4,009		1,230	1,230	1,230	(2,779)	31%	
100-50-541-00-8508	0000	EQUIPMENT REPAIR	7,672	3,961	7,100		9,145	9,145	9,145	2,045	129%	
100-50-541-00-8509	0000	FOOD & REFRESHMENTS	78	219	103		155	155	155	52	150%	
100-50-541-00-8512	0000	GIFTS EXPENSE	0	0	0		0	0	0	0	na	
100-50-541-00-8516	0000	MEMBERSHIP FEES & DUES	300	300	400		400	400	400	0	100%	
100-50-541-00-8802	0000	INFO TECH EQUIPMENT <\$5000	135,623	167,140	230,177		189,885	189,885	189,885	(40,292)	82%	
TOTAL MATERIAL & SERVICES			313,113	376,862	439,066		358,518	358,518	358,518	(80,548)	82%	
CAPITAL OUTLAY												
100-50-541-00-9572	0000	INFO TECH EQUIPMENT >\$5000	0	0	7,385		0	0	0	(7,385)	na	
TOTAL CAPITAL OUTLAY			0	0	7,385		0	0	0	(7,385)	na	
TOTAL INFORMATION TECHNOLOGY			621,435	734,777	856,198	6.6%	777,234	777,234	777,234	(78,964)	91%	7.2%

COLUMBIA GORGE COMMUNITY COLLEGE

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COMMUNICATIONS												
MATERIALS & SERVICES												
100-50-551-00-7209	0000	MAINTENANCE CONTRACTS	4,762	4,819	6,660		3,510	3,510	3,510	(3,150)	53%	
100-50-551-00-7210	0000	OTHER CONTRACTED SERVICES	3,445	460	4,057		3,525	3,525	3,525	(532)	87%	
100-50-551-00-7213	0000	SOFTWARE & LICENSES	3,785	7,367	9,154		1,385	1,385	1,385	(7,769)	15%	
100-50-551-00-8102	0000	INTERNET SERVICES	24,700	24,100	25,320		25,980	25,980	25,980	660	103%	
100-50-551-00-8103	0000	TELECOMMUNICATIONS SERVICES	34,868	35,601	35,199		33,910	33,910	33,910	(1,289)	96%	
100-50-551-00-8806	0000	TELECOMM EQUIP<\$5000	1,881	182	3,952		4,100	4,100	4,100	148	104%	
TOTAL MATERIAL & SERVICES			73,442	72,529	84,342		72,410	72,410	72,410	(11,932)	86%	
CAPITAL OUTLAY												
100-50-551-00-9576	0000	TELECOMM EQUIP>\$5000	0	0	0		0	0	0	0	na	
TOTAL CAPITAL OUTLAY			0	0	0		0	0	0	0	na	
TOTAL COMMUNICATIONS			73,442	72,529	84,342	0.7%	72,410	72,410	72,410	(11,932)	86%	0.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FINANCIAL AID												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-60-601-00-6701	0000	STUDENT WAGES	2	0	40,000		0	0	0	(40,000)	na	
TOTAL SALARY EXPENSE			2	0	40,000		0	0	0	(40,000)	na	
OTHER PAYROLL EXPENSE												
100-60-601-00-6901	0000	SOCIAL SECURITY	46	242	3,060		50	50	50	(3,010)	2%	
100-60-601-00-6902	0000	WORKERS' COMPENSATION INS	100	144	188		110	110	110	(78)	59%	
100-60-601-00-6903	0000	STATE WORKERS BENEFIT FUND	35	48	34		30	30	30	(4)	88%	
100-60-601-00-6904	0000	UNEMPLOYMENT INSURANCE	266	267	784		175	175	175	(609)	22%	
TOTAL OTHER PAYROLL EXPENSE			446	702	4,066		365	365	365	(3,701)	9%	
TOTAL PERSONNEL SERVICES			449	702	44,066		365	365	365	(43,701)	1%	
MATERIALS & SERVICES												
100-60-601-00-7805	0000	SENIOR TUITION DISCOUNTS	2,952	1,341	2,952		2,939	2,939	2,939	(14)	100%	
100-60-601-00-7806	0000	SPECIAL TUITION GRANTS	0	1,321	1,234		623	623	623	(611)	50%	
100-60-601-00-7808	0000	PRE-COLLEGE GRANT AWARD	1,260	925	1,260		470	470	470	(790)	37%	
100-60-601-00-7809	0000	ESOL GRANT AWARD	1,540	1,325	1,540		775	775	775	(765)	50%	
100-60-601-00-7810	0000	FALLEN OREGON SOLDIER TUITION AWARD	3,360	7,031	12,816		4,361	4,361	4,361	(8,455)	34%	
100-60-601-00-7812	0000	OREGON SENIOR OPTION	0	534	0		267	267	267	267	na	
100-60-601-00-7820	0000	INSTITUTIONAL GRANT AWARD	3,023	4,404	10,000		6,526	6,526	6,526	(3,474)	65%	
100-60-601-00-7822	0000	GED COMPLETER AWARD	1,008	2,681	4,806		4,628	4,628	4,628	(178)	96%	
TOTAL MATERIAL & SERVICES			13,143	19,562	34,608		20,589	20,589	20,589	(14,020)	59%	
TOTAL FINANCIAL AID			13,591	20,264	78,674	0.6%	20,954	20,954	20,954	(57,721)	27%	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FACILITIES SERVICES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-70-701-00-6105	0000	DIRECTOR SALARIES	0	51,035	54,144		57,441	57,441	57,441	3,297	106%	
100-70-701-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	127,886	81,525	41,195		42,431	42,431	42,431	1,236	103%	
100-70-701-00-6302	0000	PART TIME CLASSIFIED WAGES	15,378	10,314	20,801		22,650	22,650	22,650	1,849	109%	
100-70-701-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	2,174	2,629	2,428		2,115	2,115	2,115	(313)	87%	
TOTAL SALARY EXPENSE			145,438	145,504	118,568		124,637	124,637	124,637	6,069	105%	
OTHER PAYROLL EXPENSE												
100-70-701-00-6901	0000	SOCIAL SECURITY	10,451	10,646	8,885		12,000	12,000	12,000	3,115	135%	
100-70-701-00-6902	0000	WORKERS' COMPENSATION INS	1,859	2,083	546		2,000	2,000	2,000	1,454	366%	
100-70-701-00-6903	0000	STATE WORKERS BENEFIT FUND	91	92	69		115	115	115	46	167%	
100-70-701-00-6904	0000	UNEMPLOYMENT INSURANCE	2,620	2,563	2,047		2,380	2,380	2,380	333	116%	
100-70-701-00-6905	0000	PERS	23,407	22,599	24,424		26,585	26,585	26,585	2,161	109%	
100-70-701-00-6906	0000	DISABILITY INSURANCE	257	278	244		325	325	325	81	133%	
100-70-701-00-6907	0000	LIFE INSURANCE	41	43	43		50	50	50	7	116%	
100-70-701-00-6908	0000	HEALTH INSURANCE	45,131	47,550	35,645		45,270	45,270	45,270	9,625	127%	
TOTAL OTHER PAYROLL EXPENSE			83,857	85,854	71,903		88,725	88,725	88,725	16,822	123%	
TOTAL PERSONNEL SERVICES			229,295	231,358	190,471		213,362	213,362	213,362	22,891	112%	
MATERIALS & SERVICES												
100-70-701-00-7210	0000	OTHER CONTRACTED SERVICES	995	965	995		1,095	1,095	1,095	100	110%	
100-70-701-00-7213	0000	SOFTWARE & LICENSES	1,943	2,200	5,894		5,330	5,330	5,330	(564)	90%	
100-70-701-00-7510	0000	POSTAGE	11	37	0		0	0	0	0	na	
100-70-701-00-7521	0000	SHIPPING & FREIGHT	19	128	67		15	15	15	(52)	22%	
100-70-701-00-7601	0000	PRINTING & DUPLICATING	580	609	874		1,170	1,170	1,170	296	134%	
100-70-701-00-7901	0000	SUBSCRIPTIONS	1,010	1,276	1,300		1,180	1,180	1,180	(120)	91%	
100-70-701-00-8009	0000	OFFICE SUPPLIES	2,939	2,945	2,965		1,445	1,445	1,445	(1,520)	49%	
100-70-701-00-8101	0000	CELLULAR TELECOMMUNICATIONS	1,400	1,295	1,300		800	800	800	(500)	62%	
100-70-701-00-8201	0000	CONFERENCE FEES	200	885	1,700		0	0	0	(1,700)	na	
100-70-701-00-8205	0000	EMPLOYEE TRAVEL	2,299	2,249	2,299		1,385	1,385	1,385	(914)	60%	
100-70-701-00-8509	0000	FOOD & REFRESHMENTS	246	332	290		265	265	265	(25)	91%	
100-70-701-00-8515	0000	MEETING & CONFERENCE EXPENSE	193	0	193		0	0	0	(193)	na	
100-70-701-00-8516	0000	MEMBERSHIP FEES & DUES	336	336	400		47	47	47	(353)	12%	
100-70-701-00-8518	0000	PERMITS & LICENSES	0	64	0		0	0	0	0	na	
100-70-701-00-8801	0000	FURNITURE <\$5000	2,334	7,906	9,706		2,215	2,215	2,215	(7,491)	23%	
100-70-701-11-7210	0000	OTHER CONTRACTED SERVICES	70	244	70		0	0	0	(70)	na	
100-70-701-11-8013	0000	VEHICLE FUEL	1,853	1,600	2,160		1,430	1,430	1,430	(730)	66%	
100-70-701-11-8405	0000	WASTE DISPOSAL SERVICES	8,640	8,765	8,983		9,025	9,025	9,025	42	100%	
100-70-701-11-8518	0000	PERMITS & LICENSES	16	1,200	1,180		25	25	25	(1,155)	2%	
100-70-701-11-8524	0000	VEHICLE OPERATION & MAINTENANCE	679	1,703	950		485	485	485	(465)	51%	
100-70-701-51-8405	0000	WASTE DISPOSAL SERVICES	3,023	3,091	3,252		3,298	3,298	3,298	46	101%	
100-70-701-51-8518	0000	PERMITS & LICENSES	99	197	181		0	0	0	(181)	na	
100-70-701-51-8805	0000	OTHER MINOR EQUIPMENT	0	1,604	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			28,883	39,632	44,759		29,210	29,210	29,210	(15,549)	65%	
TOTAL FACILITIES SERVICES			258,178	270,989	235,230	1.8%	242,572	242,572	242,572	7,342	103%	2.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
BUILDING MAINTENANCE												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-70-702-11-6301	0000	FULL TIME CLASSIFIED WAGES	28,018	28,591	30,534		31,035	31,035	31,035	501	102%	
100-70-702-11-6303	0000	CLASSIFIED OVERTIME	101	0	101		0	0	0	(101)	na	
TOTAL SALARY EXPENSE			28,119	28,591	30,635		31,035	31,035	31,035	400	101%	
OTHER PAYROLL EXPENSE												
100-70-702-11-6901	0000	SOCIAL SECURITY	2,151	2,187	2,336		2,374	2,374	2,374	38	102%	
100-70-702-11-6902	0000	WORKERS' COMPENSATION INS	123	384	1,209		1,228	1,228	1,228	19	102%	
100-70-702-11-6903	0000	STATE WORKERS BENEFIT FUND	26	26	34		68	68	68	34	200%	
100-70-702-11-6904	0000	UNEMPLOYMENT INSURANCE	647	658	702		711	711	711	9	101%	
100-70-702-11-6905	0000	PERS	4,108	4,177	6,421		6,504	6,504	6,504	83	101%	
100-70-702-11-6906	0000	DISABILITY INSURANCE	55	59	64		65	65	65	1	102%	
100-70-702-11-6907	0000	LIFE INSURANCE	14	14	14		30	30	30	16	214%	
100-70-702-11-6908	0000	HEALTH INSURANCE	8,465	8,981	9,061		18,794	18,794	18,794	9,733	207%	
TOTAL OTHER PAYROLL EXPENSE			15,588	16,486	19,841		29,774	29,774	29,774	9,933	150%	
TOTAL PERSONNEL SERVICES			43,707	45,078	50,476		60,809	60,809	60,809	10,333	120%	
MATERIALS & SERVICES												
100-70-702-11-7209	0000	MAINTENANCE CONTRACTS	11,517	19,589	18,628		23,890	23,890	23,890	5,262	128%	
100-70-702-11-7210	0000	OTHER CONTRACTED SERVICES	26,870	30,581	21,668		24,535	24,535	24,535	2,867	113%	
100-70-702-51-7210	0000	OTHER CONTRACTED SERVICES	6,410	4,741	6,410		7,950	7,950	7,950	1,540	124%	
100-70-702-11-7212	0000	SERVICE CONTRACTS	5,282	11,282	10,497		4,100	4,100	4,100	(6,397)	39%	
100-70-702-51-7212	0000	SERVICE CONTRACTS	0	0	0		0	0	0	0	na	
100-70-702-11-7521	0000	SHIPPING & FREIGHT	106	171	282		376	376	376	94	133%	
100-70-702-11-7701	0000	EQUIPMENT LEASE	0	0	0		0	0	0	0	na	
100-70-702-11-8001	0000	BUILDING MAINTENANCE SUPPLIES	12,684	13,802	14,791		12,684	12,684	12,684	(2,107)	86%	
100-70-702-11-8511	0000	FURNITURE REPAIR	0	0	0		0	0	0	0	na	
100-70-702-11-8522	0000	SIGNAGE	421	3,107	388		520	520	520	132	134%	
100-70-702-11-8801	0000	FURNITURE <\$5000	26,000	4,495	12,000		12,475	12,475	12,475	475	104%	
100-70-702-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	460	2,595	5,284		3,720	3,720	3,720	(1,564)	70%	
100-70-702-11-8807	0000	TOOLS <\$5000	568	571	568		540	540	540	(28)	95%	
TOTAL MATERIAL & SERVICES			90,319	90,933	90,516		90,790	90,790	90,790	274	100%	
TOTAL BUILDING MAINTENANCE			134,026	136,011	140,992	1.1%	151,599	151,599	151,599	10,607	108%	1.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt	
GROUNDS MAINTENANCE													
PERSONNEL SERVICES													
SALARY EXPENSE													
100-70-703-11-6301	0000	FULL TIME CLASSIFIED WAGES	59,796	49,834	58,076		60,071	60,071	60,071	1,995		103%	
100-70-703-11-6303	0000	CLASSIFIED OVERTIME	51	0	51		811	811	811	760		1590%	
TOTAL SALARY EXPENSE			59,847	49,834	58,127		60,882	60,882	60,882	2,755		105%	
OTHER PAYROLL EXPENSE													
100-70-703-11-6901	0000	SOCIAL SECURITY	4,578	3,676	4,443		3,845	3,845	3,845	(598)		87%	
100-70-703-11-6902	0000	WORKERS' COMPENSATION INS	2,125	1,646	2,300		1,775	1,775	1,775	(525)		77%	
100-70-703-11-6903	0000	STATE WORKERS BENEFIT FUND	52	46	69		55	55	55	(14)		80%	
100-70-703-11-6904	0000	UNEMPLOYMENT INSURANCE	1,377	1,152	1,336		1,145	1,145	1,145	(191)		86%	
100-70-703-11-6905	0000	PERS	8,340	4,730	12,213		7,820	7,820	7,820	(4,393)		64%	
100-70-703-11-6906	0000	DISABILITY INSURANCE	121	106	122		130	130	130	8		107%	
100-70-703-11-6907	0000	LIFE INSURANCE	30	26	29		35	35	35	6		121%	
100-70-703-11-6908	0000	HEALTH INSURANCE	18,390	21,810	26,205		26,380	26,380	26,380	175		101%	
TOTAL OTHER PAYROLL EXPENSE			35,013	33,192	46,717		41,185	41,185	41,185	(5,532)		88%	
TOTAL PERSONNEL SERVICES			94,861	83,026	104,844		102,067	102,067	102,067	(2,777)		97%	
MATERIALS & SERVICES													
100-70-703-11-7210	0000	OTHER CONTRACTED SERVICES	0	550	49		0	0	0	(49)		na	
100-70-703-51-7210	0000	OTHER CONTRACTED SERVICES	1,120	225	2,360		0	0	0	(2,360)		na	
100-70-703-11-7701	0000	EQUIPMENT LEASE	10	202	293		0	0	0	(293)		na	
100-70-703-11-8004	0000	EQUIPMENT FUEL	1,454	2,457	2,117		1,708	1,708	1,708	(409)		81%	
100-70-703-11-8005	0000	GROUNDS MAINTENANCE SUPPLIES	3,494	3,494	3,494		1,275	1,275	1,275	(2,219)		36%	
100-70-703-11-8508	0000	EQUIPMENT REPAIR	900	1,253	2,195		3,000	3,000	3,000	805		137%	
100-70-703-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	763	622	763		815	815	815	52		107%	
100-70-703-11-8807	0000	TOOLS <\$5000	0	55	780		225	225	225	(555)		29%	
TOTAL MATERIAL & SERVICES			7,741	8,859	12,051		7,023	7,023	7,023	(5,028)		58%	
TOTAL GROUNDS MAINTENANCE			102,602	91,885	116,895	0.9%	109,090	109,090	109,090	(7,805)		93%	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

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CUSTODIAL SERVICES												
PERSONNEL SERVICES												
SALARY EXPENSE												
100-70-704-11-6301	0000	FULL TIME CLASSIFIED WAGES	147,713	153,533	181,265		199,510	199,510	199,510	18,245	110%	
100-70-704-11-6303	0000	CLASSIFIED OVERTIME	176	130	176		127	127	127	(49)	72%	
TOTAL SALARY EXPENSE			147,888	153,663	181,441		199,637	199,637	199,637	18,196	110%	
OTHER PAYROLL EXPENSE												
100-70-704-11-6901	0000	SOCIAL SECURITY	10,692	11,377	13,867		14,746	14,746	14,746	879	106%	
100-70-704-11-6902	0000	WORKERS' COMPENSATION INS	3,883	4,975	7,178		6,135	6,135	6,135	(1,043)	85%	
100-70-704-11-6903	0000	STATE WORKERS BENEFIT FUND	130	137	240		410	410	410	170	171%	
100-70-704-11-6904	0000	UNEMPLOYMENT INSURANCE	3,402	3,534	4,169		4,185	4,185	4,185	16	100%	
100-70-704-11-6905	0000	PERS	22,461	23,077	38,120		54,432	54,432	54,432	16,312	143%	
100-70-704-11-6906	0000	DISABILITY INSURANCE	288	342	381		460	460	460	79	121%	
100-70-704-11-6907	0000	LIFE INSURANCE	71	78	100		200	200	200	100	200%	
100-70-704-11-6908	0000	HEALTH INSURANCE	68,180	62,397	75,342		104,295	104,295	104,295	28,953	138%	
TOTAL OTHER PAYROLL EXPENSE			109,107	105,918	139,397		184,863	184,863	184,863	45,466	133%	
TOTAL PERSONNEL SERVICES			256,995	259,581	320,838		384,500	384,500	384,500	63,662	120%	
MATERIALS & SERVICES												
100-70-704-11-8002	0000	CLEANING SUPPLIES	8,000	10,396	10,109		10,645	10,645	10,645	536	105%	
100-70-704-11-8003	0000	CUSTODIAL DISPOSABLES	11,000	6,026	11,000		732	732	732	(10,268)	7%	
100-70-704-11-8508	0000	EQUIPMENT REPAIR	95	14	264		305	305	305	41	116%	
100-70-704-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	490	1,062	1,160		510	510	510	(650)	44%	
100-70-704-11-8807	0000	TOOLS <\$5000	569	0	569		0	0	0	(569)	na	
100-70-704-11-9575	0000	OTHER EQUIPMENT >\$5000	0	8,338	0		0	0	0	0	na	
TOTAL MATERIAL & SERVICES			20,155	25,836	23,102		12,192	12,192	12,192	(10,910)	53%	
TOTAL CUSTODIAL SERVICES			277,150	285,417	343,940	2.7%	396,692	396,692	396,692	52,752	115%	3.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
UTILITIES												
MATERIALS & SERVICES												
100-70-705-11-8401	0000	UTILITIES/ELECTRIC	124,216	120,258	131,008		154,157	154,157	154,157	23,149	118%	
100-70-705-11-8402	0000	UTILITIES/NATURAL GAS	13,956	11,009	17,429		18,569	18,569	18,569	1,140	107%	
100-70-705-11-8404	0000	UTILITIES/WATER & SEWER	28,093	29,039	35,354		43,987	43,987	43,987	8,633	124%	
100-70-705-51-8401	0000	UTILITIES/ELECTRIC	35,923	35,930	41,479		41,479	41,479	41,479	0	100%	
100-70-705-51-8402	0000	UTILITIES/NATURAL GAS	1,413	843	1,834		1,445	1,445	1,445	(389)	79%	
100-70-705-51-8404	0000	UTILITIES/WATER & SEWER	5,357	6,287	8,650		12,600	12,600	12,600	3,950	146%	
TOTAL MATERIAL & SERVICES			208,958	203,366	235,754		272,237	272,237	272,237	36,483	115%	
TOTAL UTILITIES			208,958	203,366	235,754	1.8%	272,237	272,237	272,237	36,483	115%	2.5%

COLUMBIA GORGE COMMUNITY COLLEGE

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CONTINGENCY												
100-90-911-00-9801	0000	CONTINGENCY	0	0	700,000		600,000	600,000	600,000	(100,000)	86%	
TOTAL CONTINGENCY			0	0	700,000	5.4%	600,000	600,000	600,000	(100,000)	86%	5.6%
DEBT SERVICE												
100-00-921-00-9775	0000	HOOD RIVER PROP PRINCIPAL PMT	0	0	76,000		85,000	85,000	85,000	9,000	112%	
100-00-921-00-9776	0000	HOOD RIVER PROP INT EXP	0	0	37,927		39,160	39,160	39,160	1,233	103%	
TOTAL DEBT SERVICE			0	0	113,927	0.9%	124,160	124,160	124,160	10,233	109%	1.2%
TRANSFERS												
100-00-931-00-9904	0000	TRANSFER TO RESERVE FUND-FACILITIES	140,000	0	133,395		0	0	0	(133,395)	na	
100-00-931-00-9906	0000	TRANSFER TO CO-CURRICULAR ACTIV FUND	0	1,042	12,500		5,000	5,000	5,000	(7,500)	40%	
100-00-931-00-9907	0000	TRANSFER TO RESERVE FUND-GENERAL OPERA	731,107	0	850,000		0	0	0	(850,000)	na	
100-00-931-00-9909	0000	TRANSFER TO GORGE SCHOLARS	0	0	80,000		25,000	25,000	25,000	(55,000)	31%	
100-00-931-00-9910	0000	TRANSFER TO FEDERAL STUDENT AID	20,464	25,036	25,000		27,750	27,750	27,750	2,750	111%	
100-00-931-00-9911	0000	TRANSFER TO INSTRUCTIONAL EQUIP RESERVE	0	0	25,000		0	0	0	(25,000)	na	
TOTAL TRANSFERS			891,571	26,078	1,125,895	8.7%	57,750	57,750	57,750	(1,068,145)	5%	0.5%
AUDIT ADJUSTMENTS												
100-00-941-00-8535	0000	AUDIT ADJUSTMENTS	0	53,626	0		0	0	0	0	na	
TOTAL AUDIT ADJUSTMENTS			0	53,626	0	0.0%	0	0	0	0	na	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
GENERAL FUND EXPENDITURES & TRANSFERS												
PERSONNEL SERVICES												
		SALARIES & WAGES	4,605,116	4,936,592	5,594,518	43.3%	5,503,779	5,503,779	5,503,779	(90,739)	98%	51.1%
		OTHER PAYROLL EXPENSE	1,952,314	2,094,342	2,785,797	21.6%	2,352,832	2,352,832	2,352,832	(432,966)	84%	21.9%
		TOTAL PERSONNEL SERVICES	6,557,430	7,030,934	8,380,315	64.9%	7,856,610	7,856,610	7,856,610	(523,705)	94%	73.0%
		MATERIALS & SERVICES	1,830,869	2,154,975	2,582,131	20.0%	2,122,743	2,122,743	2,122,743	(459,388)	82%	19.7%
		PRIOR YEAR AUDIT ADJUSTMENT TO EXP (EST SAVINGS)	0	53,626	0	0.0%	0	0	0	0	na	0.0%
		CAPITAL OUTLAY	11,416	11,848	14,468	0.1%	0	0	0	(14,468)	na	0.0%
		DEBT SERVICE	0	0	113,927	0.9%	124,160	124,160	124,160	10,233	109%	1.2%
		TRANSFERS TO SPECIAL FUNDS	891,571	26,078	1,125,895	8.7%	57,750	57,750	57,750	(1,068,145)	5%	0.5%
		CONTINGENCIES	0	0	700,000	5.4%	600,000	600,000	600,000	(100,000)	86%	5.6%
		TOTAL GENERAL FUND EXPENDITURES	9,291,287	9,277,461	12,916,736	100.0%	10,761,263	10,761,263	10,761,263	(2,155,473)	83%	100.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
GRANT FUND												
RESOURCES												
105-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	71,233	73,416	73,916		157,088	157,088	157,088	83,172		
105-00-000-00-4001	0000	CARL D PERKINS TITLE I	85,025	61,509	66,156		58,000	58,000	58,000	(8,156)		
105-00-000-00-4015	0000	NATIONAL ENDOWMENT FOR THE HUMANITIES	2,000	2,500	2,500		2,500	2,500	2,500	0		
105-00-000-00-4021	0000	US ED WIA TITLE II AEFLA COMPR 84.002	104,231	82,617	94,723		87,337	87,337	87,337	(7,386)		
105-00-000-00-4022	0000	US ED ACCOUNTABILITY	12,000	0	0		0	0	0	0		
105-00-000-00-4023	0000	US ED EL CIVICS	32,046	31,595	29,575		29,805	29,805	29,805	230		
105-00-000-00-4025	0000	US ED OUTREACH TUTORING	20,000	12,679	25,000		25,000	25,000	25,000	0		
105-00-000-00-4026	0000	US ED PROGRAM IMPROVEMENT	8,000	0	0		0	0	0	0		
105-00-000-00-4027	0000	US ED STATE LEADERSHIP 84.002	0	2,400	6,318		0	0	0	(6,318)		
105-00-000-00-4028	0000	US ED TITLE III	396,544	457,475	400,000		400,000	400,000	400,000	0		
105-00-000-00-4035	0000	DEPARTMENT OF ENERGY	50,899	0	0		0	0	0	0		
105-00-000-00-4045	0000	US DHHS CCD BLOCK GRANT 93.575	110,098	146,565	138,186		149,067	149,067	149,067	10,881		
105-00-000-00-4047	0000	US DHHS CHILD CARE & DEVELOPMENT 93.596	24,749	21,258	21,985		21,960	21,960	21,960	(25)		
105-00-000-00-4048	0000	WASCO CO COMM GRANT	0	15,624	0		0	0	0	0		
105-00-000-00-4053	0000	US DOL CBJT GRANT	395,315	0	0		0	0	0	0		
105-00-000-00-4058	0000	US DOL 17.275 ARRA	44,698	39,238	0		0	0	0	0		
105-00-000-00-4059	0000	US DOL WIA SECTION 171	263,224	85,982	0		0	0	0	0		
105-00-000-00-4060	0000	US DOL TAACCT GRANT 17.282	28,287	92,504	108,084		7,000	7,000	7,000	(101,084)		
105-00-000-00-4081	0000	US SBA SBDC GRANT	35,250	37,949	42,204		31,550	31,550	31,550	(10,654)		
105-00-000-00-4154	0000	OR SBDC	34,804	34,804	40,804		43,804	43,804	43,804	3,000		
105-00-000-00-4159	0000	OREGON INVESTMENT BOARD	0	0	45,000		0	0	0	(45,000)		
105-00-000-00-4161	0000	OSAC PROGRAM	1,450	1,200	1,450		1,000	1,000	1,000	(450)		
105-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	193,487	219,268	207,857		219,379	219,379	219,379			
105-00-000-00-4191	0000	OREGON OPPORTUNITY GRANT RESOURCES	30,000	147,550	280,000		250,000	250,000	250,000	(30,000)		
105-00-000-00-4311	0000	HOOD RIVER CULTURAL TRUST	0	500	0		0	0	0	0		
105-00-000-00-4312	0000	WASCO CO CULTURAL TRUST	500	500	0		0	0	0	0		
105-00-000-00-4314	0000	KLICKITAT-SKAMANIA LOAN FUND	2,619	86	0		0	0	0	0		
105-00-000-00-4315	0000	KLICKITAT MICROENTERPRISE PROJECT	4,683	6,563	0		0	0	0	0		
105-00-000-00-4411	0000	NON-CREDIT TUITION	47,978	41,545	48,993		30,906	30,906	30,906	(18,087)		
105-00-000-00-4414	0000	GED TUITION	0	835	3,000		3,400	3,400	3,400	400		
105-00-000-00-4415	0000	ESOL TUITION	0	9,370	10,000		7,500	7,500	7,500	(2,500)		
105-00-000-00-4418	0000	PRE COLLEGE TUITION	0	4,555	5,000		3,600	3,600	3,600	(1,400)		
105-00-000-00-4501	0000	INSTRUCTIONAL FEES	3,120	2,118	3,440		2,100	2,100	2,100	(1,340)		
105-00-000-00-4502	0000	MATERIALS FEES	0	0	0		0	0	0	0		
105-00-000-00-4552	0000	APPLICATION FEES	0	0	420		0	0	0	(420)		
105-00-000-00-4554	0000	FOOD HANDLER CERT TEST FEE	30	80	250		50	50	50	(200)		
105-00-000-00-4559	0000	TESTING FEES	1,500	585	2,000		950	950	950	(1,050)		
105-00-000-00-4564	0000	READ AND REFLECT FEE	0	105	0		0	0	0	0		
105-00-000-00-4621	0000	OTHER NONOPERATING REVENUE	0	91	500		500	500	500	0		
105-00-000-00-4652	0000	RESTRICTED GIFTS	3,770	278	4,270		0	0	0	(4,270)		
105-00-000-00-4652	0000	RESTRICTED GIFTS	0	0	15,310		0	0	0	(15,310)		
105-00-000-00-4684	0000	INSURANCE PROCEEDS	0	0	908		0	0	0	(908)		
105-00-000-00-4703	0000	CUSTOMIZED TRAINING REVENUE	53,118	91,790	183,864		105,900	105,900	105,900	(77,964)		
105-00-000-00-4705	0000	KITCHEN USE FEE	8,089	8,539	8,089		5,500	5,500	5,500	(2,589)		
105-00-000-00-4710	0000	TICKET SALES	529	178	565		0	0	0	(565)		
105-00-000-00-4714	0000	PROGRAM INCOME	0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
105-00-000-00-4716	0000	SHIPPING REVENUE	77	30	96		0	0	0	(96)		
105-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	0	1,042	12,500		5,000	5,000	5,000	(7,500)		
TOTAL RESOURCES			2,069,351.32	1,734,922.33	1,882,963.00		1,648,896.00	1,648,896.00	1,648,896.00	(245,589.00)		
REQUIREMENTS												
PERSONNEL SERVICES												
SALARY EXPENSE												
105-00-000-00-6105	0000	DIRECTOR SALARIES	118,218	159,337	208,173		191,281	191,281	191,281	(16,892)		
105-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	250,070	197,805	109,056		49,558	49,558	49,558	(59,498)		
105-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	38,596	37,779	34,801		44,837	44,837	44,837	10,036		
105-00-000-00-6301	0000	FT CLASSIFIED WAGES	27,272	40,476	36,335		49,660	49,660	49,660	13,325		
105-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	63,672	34,011	39,246		34,800	34,800	34,800	(4,446)		
105-00-000-00-6401	0000	FULL TIME INSTRUCTOR SALARIES	84,472	11,674	0		11,000	11,000	11,000	11,000		
105-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	130,154	116,809	117,787		86,274	86,274	86,274	(31,513)		
105-00-000-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	3,110	3,462	12,121		5,000	5,000	5,000	(7,121)		
105-00-000-00-6442	0000	SPECIAL PROJECT WAGES	13,419	5,877	8,547		3,091	3,091	3,091	(5,456)		
105-00-000-00-6701	0000	STUDENT WAGES	3,078	0	285		0	0	0	(285)		
105-00-000-00-6801	0000	EMPLOYE TAXABLE ALLOWANCE	3,800	3,427	2,936		2,698	2,698	2,698	(238)		
TOTAL SALARY EXPENSE			735,862	610,656	569,287		478,199	478,199	478,199	(91,088)		
OTHER PAYROLL EXPENSE												
105-00-000-00-6901	0000	SOCIAL SECURITY	55,710	45,725	45,012		40,984	40,984	40,984	(4,028)		
105-00-000-00-6902	0000	WORKERS' COMPENSATION INS	3,219	2,933	2,715		3,278	3,278	3,278	563		
105-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	417	371	439		430	430	430	(9)		
105-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	13,750	11,792	12,006		10,604	10,604	10,604	(1,402)		
105-00-000-00-6905	0000	PERS	92,128	82,200	94,199		76,442	76,442	76,442	(17,757)		
105-00-000-00-6906	0000	DISABILITY INSURANCE	967	843	1,047		2,133	2,133	2,133	1,086		
105-00-000-00-6907	0000	LIFE INSURANCE	153	293	318		265	265	265	(53)		
105-00-000-00-6908	0000	HEALTH INSURANCE	107,765	92,982	95,911		68,443	68,443	68,443	(27,468)		
TOTAL OTHER PAYROLL EXPENSE			274,109	237,139	251,647		202,579	202,579	202,579	(49,068)		
TOTAL PERSONNEL SERVICES			1,009,971	847,795	820,934		680,778	680,778	680,778	(140,156)		

COLUMBIA GORGE COMMUNITY COLLEGE

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MATERIALS & SERVICES												
105-00-000-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	315	0	457		0	0	0	(457)		
105-00-000-00-7113	0000	PROCUREMENT ADVERTISING	3,134	0	0		0	0	0	0		
105-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	2,630	3,501	3,708		3,125	3,125	3,125	(583)		
105-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	38,334	68,517	164,406		55,420	55,420	55,420	(108,986)		
105-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	117,576	110,812	76,605		74,152	74,152	74,152	(2,453)		
105-00-000-00-7213	0000	SOFTWARE & LICENSES	47,557	65,830	24,953		76,000	76,000	76,000	51,047		
105-00-000-00-7303	0000	EMPLOYEE TRAINING COSTS	474	0	1,728		1,500	1,500	1,500	(228)		
105-00-000-00-7510	0000	POSTAGE	2,726	1,280	2,405		1,054	1,054	1,054	(1,351)		
105-00-000-00-7521	0000	SHIPPING & FREIGHT	206	541	144		500	500	500	356		
105-00-000-00-7601	0000	PRINTING & DUPLICATING	5,868	12,786	5,638		15,288	15,288	15,288	9,650		
105-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	86	397	758		0	0	0	(758)		
105-00-000-00-7631	0000	COLLEGE MARKETING PRINTING	460	0	460		0	0	0	(460)		
105-00-000-00-7702	0000	FACILITY LEASE	1,580	1,516	3,887		1,000	1,000	1,000	(2,887)		
105-00-000-00-7802	0000	GRANT SCHOLARSHIPS	780	17,674	1,340		3,064	3,064	3,064	1,724		
105-00-000-00-7884	0000	OREGON OPPORTUNITY GRANT AWARD	30,000	147,550	280,000		250,000	250,000	250,000	(30,000)		
105-00-000-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	60	0	0		0	0	0	0		
105-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	94,412	39,185	72,982		89,390	89,390	89,390	16,408		
105-00-000-00-8011	0000	REFERENCE MATERIALS	1,864	1,465	805		462	462	462	(343)		
105-00-000-00-8201	0000	CONFERENCE FEES	12,261	6,551	6,049		7,257	7,257	7,257	1,208		
105-00-000-00-8202	0000	FIELD TRIP EXPENSE	19,168	10,777	25,000		11,700	11,700	11,700	(13,300)		
105-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	1,809	1,885	4,000		1,000	1,000	1,000	(3,000)		
105-00-000-00-8205	0000	EMPLOYEE TRAVEL	52,697	44,789	56,599		49,787	49,787	49,787	(6,812)		
105-00-000-00-8206	0000	STUDENT TRAVEL	0	0	0		0	0	0	0		
105-00-000-00-8301	0000	TUITION REIMBURSEMENTS	0	1,372	416		0	0	0	(416)		
105-00-000-00-8507	0000	ENTERTAINMENT COSTS	0	(77)	0		0	0	0	0		
105-00-000-00-8508	0000	EQUIPMENT REPAIR	475	2,431	4,915		5,757	5,757	5,757	842		
105-00-000-00-8509	0000	FOOD & REFRESHMENTS	17,379	10,676	20,806		7,630	7,630	7,630	(13,176)		
105-00-000-00-8512	0000	GIFTS EXPENSE	0	0	3,353		0	0	0	(3,353)		
105-00-000-00-8513	0000	INDIRECT COST EXPENSE	40,208	44,818	37,363		29,264	29,264	29,264	(8,099)		
105-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	8,763	7,734	5,565		4,523	4,523	4,523	(1,042)		
105-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	2,697	2,802	21,887		1,966	1,966	1,966	(19,921)		
105-00-000-00-8518	0000	PERMITS & LICENSES	0	0	17		0	0	0	(17)		
105-00-000-00-8519	0000	PROGRAM PARTICIPANT EXPENSE	2,175	7,984	5,986		6,020	6,020	6,020	34		
105-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	190	0	1,095		0	0	0	(1,095)		
105-00-000-00-8550	0000	PASS THROUGH PAYMENT	40,000	0	98,449		115,000	115,000	115,000	16,551		
105-00-000-00-8801	0000	FURNITURE <\$5000	2,323	6,615	2,000		0	0	0	(2,000)		
105-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	70,827	77,675	60,039		11,437	11,437	11,437	(48,602)		
105-00-000-00-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	12,698	8,339	11,985		40,111	40,111	40,111	28,126		
105-00-000-00-8804	0000	OFFICE EQUIPMENT <\$5,000	0	0	0		0	0	0	0		
105-00-000-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	1,005	1,009	5,000		5,000	5,000	5,000	0		
TOTAL MATERIAL & SERVICES			639,439	716,185	1,025,403		878,118	878,118	878,118	(147,285)		
CAPITAL OUTLAY												
105-00-000-00-9572	0000	INFO TECH EQUIPMENT >\$5000	0	14,193	0		0	0	0	0		
105-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	335,525	42,000	35,122		0	0	0	(35,122)		
TOTAL CAPITAL OUTLAY			335,525	56,193	35,122		0	0	0	(35,122)		
TRANSFERS												
105-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	11,500	0	1,504		90,000	90,000	90,000	88,496		

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TOTAL TRANSFERS			11,500	0	1,504		90,000	90,000	90,000	88,496		
TOTAL EXPENDITURES			1,996,435	1,620,173	1,882,963		1,648,896	1,648,896	1,648,896	(234,067)		
105-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	72,917	114,749	0		0	0	0	(11,522)		
TOTAL REQUIREMENTS			2,069,351	1,734,922	1,882,963		1,648,896	1,648,896	1,648,896	(245,589)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

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Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
BUILDING LEASE FUND												
RESOURCES												
296-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	6,491	0	0		26,499	26,499	26,499	26,499		
296-00-000-00-4671	0000	LEASE REVENUE	154,846	160,559	154,846		130,278	130,278	130,278	(24,568)		
296-00-000-00-4671	9052	IEASE REVENUE-2013 HR PROPERTY PURCHASE	0	0	18,000		4,200	4,200	4,200	(13,800)		
TOTAL RESOURCES			161,337	160,559	172,846		160,977	160,977	160,977	(11,869)		
REQUIREMENTS												
PERSONNEL SERVICES												
SALARY EXPENSE												
296-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	15,129	9,173	16,006		11,000	11,000	11,000	(5,006)		
296-00-000-00-6303	0000	CLASSIFIED OVERTIME	49	0	49		0	0	0	(49)		
TOTAL SALARY EXPENSE			15,178	9,173	16,055		11,000	11,000	11,000	(5,055)		
OTHER PAYROLL EXPENSE												
296-00-000-00-6901	0000	SOCIAL SECURITY	1,066	643	1,224		1,000	1,000	1,000	(224)		
296-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0	634		800	800	800	166		
296-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	12	7	34		50	50	50	16		
296-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	349	211	368		400	400	400	32		
296-00-000-00-6905	0000	PERS	2,471	1,492	3,366		4,000	4,000	4,000	634		
296-00-000-00-6906	0000	DISABILITY INSURANCE	30	33	34		30	30	30	(4)		
296-00-000-00-6907	0000	LIFE INSURANCE	7	7	14		10	10	10	(4)		
296-00-000-00-6908	0000	HEALTH INSURANCE	7,980	8,491	8,568		9,000	9,000	9,000	432		
TOTAL OTHER PAYROLL EXPENSE			11,916	10,884	14,242		15,290	15,290	15,290	1,048		
TOTAL PERSONNEL SERVICES			27,094	20,057	30,297		26,290	26,290	26,290	(4,007)		
MATERIALS & SERVICES												
296-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	1,185	1,363	10,000		5,000	5,000	5,000	(5,000)		
296-00-000-00-7510	0000	POSTAGE	0	16	0		0	0	0	0		
296-00-000-00-8001	0000	BUILDING MAINTENANCE SUPPLIES	0	1,305	0		862	862	862	862		
296-00-000-00-8001	2900	BUILDING MAINTENANCE SUPPLIES-HR RENTAL	0	0	2,000		0	0	0	(2,000)		
296-00-000-00-8002	0000	CLEANING SUPPLIES	117	1,394	147		200	200	200	53		
296-00-000-00-8002	2900	CLEANING SUPPLIES-HR RENTAL	0	0	500		0	0	0	(500)		
296-00-000-00-8003	0000	CUSTODIAL DISPOSABLES	0	1,191	109		125	125	125	16		
296-00-000-00-8003	2900	CUSTODIAL DISPOSABLES-HR RENTAL	0	0	1,000		0	0	0	(1,000)		
296-00-000-00-8401	0000	UTILITIES/ELECTRIC	11,285	10,722	12,453		12,000	12,000	12,000	(453)		
296-00-000-00-8402	0000	UTILITIES/NATURAL GAS	2,463	1,792	3,221		3,000	3,000	3,000	(221)		
296-00-000-00-8404	0000	UTILITIES/WATER & SEWER	3,046	3,111	3,077		3,000	3,000	3,000	(77)		
296-00-000-00-8404	2900	UTILITIES/WATER & SEWER-HR RENTAL	0	0	5,292		5,500	5,500	5,500	208		
TOTAL MATERIAL & SERVICES			18,096	20,894	37,799		29,687	29,687	29,687	(8,112)		
TRANSFERS												
296-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	116,147	98,220	104,750		105,000	105,000	105,000	250		
TOTAL TRANSFERS			116,147	98,220	104,750		105,000	105,000	105,000	250		
TOTAL EXPENDITURES			161,337	139,171	172,846		160,977	160,977	160,977	(11,869)		

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Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
296-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	21,388	0		0	0	0	0		
		TOTAL REQUIREMENTS	161,337	160,559	172,846		160,977	160,977	160,977	(11,869)		
		TOTAL RESOURCES LESS REQUIREMENTS	0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FOOD SERVICE												
RESOURCES												
297-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	9,552	8,388	8,388		0	0	0	(8,388)		
297-00-000-00-4624	0000	FOOD SERVICE CONTRACT REVENUE	3,932	(249)	4,839		5,000	5,000	5,000	161		
TOTAL RESOURCES			13,484	8,138	13,227		5,000	5,000	5,000	(8,227)		
REQUIREMENTS												
MATERIALS & SERVICES												
297-00-000-00-8002	0000	CLEANING SUPPLIES	308	357	331		0	0	0	(331)		
297-00-000-00-8508	0000	EQUIPMENT REPAIR	0	163	518		5,000	5,000	5,000	4,482		
TOTAL MATERIAL & SERVICES			308	519	849		5,000	5,000	5,000	4,151		
CAPITAL OUTLAY												
297-00-000-00-9575	0000	OTHER EQUIPMENT >\$5000	0	0	5,000		0	0	0	(5,000)		
TOTAL CAPITAL OUTLAY			0	0	5,000		0	0	0	(5,000)		
TRANSFERS												
297-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	4,788	0	7,378		0	0	0	(7,378)		
TOTAL TRANSFERS			4,788	0	7,378		0	0	0	(7,378)		
TOTAL EXPENDITURES			5,096	519	13,227		5,000	5,000	5,000	(8,227)		
297-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	8,388	7,619	0		0	0	0	0		
TOTAL REQUIREMENTS			13,484	8,138	13,227		5,000	5,000	5,000	(8,227)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
CAPITAL PROJECTS FUND												
RESOURCES												
301-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0	660,000		654,540	654,540	654,540	(5,460)		
301-00-000-00-4681	0000	OTHER FINANCING SOURCES	0	1,484,700	0		0	0	0	0		
TOTAL RESOURCES			0	1,484,700	660,000		654,540	654,540	654,540	(5,460)		
REQUIREMENTS												
MATERIALS & SERVICES												
301-00-000-00-7201	9052	ARCHITECTURAL & ENGINEERING-2013 HR PROP	0	2,226	16,166		50,000	50,000	50,000	33,834		
301-00-000-00-7204	9052	ARBORIST-2013 HR PROPERTY PURCHASE	0	0	4,000		450	450	450	(3,550)		
301-00-000-00-7207	9052	LEGAL-2013 HR PROPERTY PURCHASE	0	0	2,500		50,000	50,000	50,000	47,500		
301-00-000-00-7210	9052	OTHER CONTRACTED SERVICES-2013 HR PROPE	0	0	24,000		59,090	59,090	59,090	35,090		
301-00-000-00-7218	9052	HAZARDOUS MATERIAL ABATEMENT-2013 HR PR	0	2,425	24,982		0	0	0	(24,982)		
301-00-000-00-7219	9052	TESTING & INSPECTION-2013 HR PROPERTY PUR	0	0	10,000		0	0	0	(10,000)		
301-00-000-00-7221	9052	WETLANDS CONSULTING-2013 HR PROPERTY PL	0	0	5,000		0	0	0	(5,000)		
301-00-000-00-7403	9052	PROPERTY INSURANCE-2013 HR PROPERTY PUR	0	0	4,852		0	0	0	(4,852)		
301-00-000-00-8518	9052	PERMITS & LICENSES-2013 HR PROPERTY PURCI	0	0	5,000		20,000	20,000	20,000	15,000		
TOTAL MATERIAL & SERVICES			0	4,651	96,500		179,540	179,540	179,540	83,040		
CAPITAL OUTLAY												
301-00-000-00-9552	9052	CONSTRUCTION & BLDG IMPROVEMENTS-2013 H	0	0	10,000		0	0	0	(10,000)		
301-00-000-00-9562	9052	LANDSCAPING-2013 HR PROPERTY PURCHASE	0	0	3,500		0	0	0	(3,500)		
301-00-000-00-9581	9052	LAND PURCHASE-2013 HR PROPERTY PURCHASE	0	800,510	550,000		475,000	475,000	475,000	(75,000)		
TOTAL CAPITAL OUTLAY			0	800,510	563,500		475,000	475,000	475,000	(88,500)		
DEBT SERVICE												
301-00-000-00-9702	0000	ARBITRAGE	0	0	0		0	0	0	0		
TOTAL DEBT SERVICE			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			0	805,160	660,000		654,540	654,540	654,540	(5,460)		
301-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	679,540	0		0	0	0	0		
TOTAL REQUIREMENTS			0	1,484,700	660,000		654,540	654,540	654,540	(5,460)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
STATE CAPITAL PROJECTS FUND												
RESOURCES												
302-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0	0		0	0	0	0		
302-00-000-00-4113	3100	ST LOTTERY FUNDS-NURSING	0	0	297,057		11,320	11,320	11,320	(285,737)		
TOTAL RESOURCES			0	0	297,057		11,320	11,320	11,320	(285,737)		
REQUIREMENTS												
MATERIALS & SERVICES												
302-00-000-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	0	0	0		0	0	0	0		
TOTAL MATERIALS & SERVICES			0	0	0		0	0	0	0		
CAPITAL OUTLAY												
302-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	0	297,057		11,320	11,320	11,320	(285,737)		
TOTAL CAPITAL OUTLAY			0	0	297,057		11,320	11,320	11,320	(285,737)		
TOTAL EXPENDITURES			0	0	297,057		11,320	11,320	11,320	(285,737)		
302-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0		0	0	0	0		
TOTAL REQUIREMENTS			0	0	297,057		11,320	11,320	11,320	(285,737)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
DEBT SERVICE FUND - WASCO COUNTY G.O. BONDS												
RESOURCES												
401-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	88,966	71,290	71,290		105,318	105,318	105,318	34,028		
401-00-000-00-3000	0000	AUDIT ADJUSTMENT TO FUND BALANCE	0	0	0		0	0	0	0		
401-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	703,206	772,545	0		0	0	0	0		
401-00-000-00-4202	0000	WASCO PRIOR YRS PROPERTY TAX	34,099	31,163	0		0	0	0	0		
401-00-000-00-4611	0000	INTEREST INVESTMENTS	2,089	2,505	0		0	0	0	0		
401-00-000-00-4612	0000	INTEREST TAXES	5	5	0		0	0	0	0		
TOTAL RESOURCES			828,365	877,508	71,290		105,318	105,318	105,318	34,028		
REQUIREMENTS												
MATERIALS & SERVICES												
401-00-000-00-8535	0000	AUDIT ADJUSTMENT EXPENSE	0	11,647	0		0	0	0	0		
TOTAL MATERIALS & SERVICES			0	11,647	0		0	0	0	0		
DEBT SERVICE												
401-00-000-00-9712	0000	BOND PRINCIPAL PAYMENTS/GO 1998	695,000	740,000	0		0	0	0	0		
401-00-000-00-9752	0000	BOND INTEREST PAYMENTS/GO 1998	62,075	32,190	0		0	0	0	0		
TOTAL DEBT SERVICE			757,075	772,190	0		0	0	0	0		
TRANSFERS												
401-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		0	0	0	0		
TOTAL TRANSFERS			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			757,075	783,837	0		0	0	0	0		
401-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	0	0	0		105,318	105,318	105,318	105,318		
401-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	71,290	93,671	71,290		0	0	0	(71,290)		
TOTAL REQUIREMENTS			828,365	877,508	71,290		105,318	105,318	105,318	34,028		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
DEBT SERVICE FUND - DISTRICT G.O. BONDS												
RESOURCES												
402-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	153,083	103,192	103,506		100,000	100,000	100,000	(3,506)		
402-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	639,875	666,621	675,116		644,000	644,000	644,000	(31,116)		
402-00-000-00-4202	0000	WASCO PRIOR YRS PROPERTY TAX	30,902	28,170	0		0	0	0	0		
402-00-000-00-4211	0000	HR CURRENT PROPERTY TAX	612,873	662,846	675,116		647,526	647,526	647,526	(27,590)		
402-00-000-00-4212	0000	HR PRIOR YRS PROPERTY TAX	18,133	24,056	0		0	0	0	0		
402-00-000-00-4213	0000	OTHER TAXES HOOD RIVER	3,968	3,263	0		0	0	0	0		
402-00-000-00-4611	0000	INTEREST INVESTMENTS	2,637	3,330	0		0	0	0	0		
402-00-000-00-4612	0000	INTEREST TAXES	162	215	0		0	0	0	0		
402-00-000-00-4681	0000	OTHER FINANCING SOURCE	14,915,553	0	0		0	0	0	0		
TOTAL RESOURCES			16,377,187	1,491,693	1,453,738		1,391,526	1,391,526	1,391,526	(62,212)		
REQUIREMENTS												
MATERIALS & SERVICES												
402-00-000-00-8535	0000	AUDIT ADJUSTMENT EXPENSE	0	19,682	0		0	0	0	0		
TOTAL MATERIALS & SERVICES			0	19,682	0		0	0	0	0		
DEBT SERVICE												
402-00-000-00-9701	0000	OTHER FINANCING USES	14,915,239	0	0		0	0	0	0		
402-00-000-00-9713	0000	BOND PRINCIPAL PAYMENTS/GO 2005	625,000	680,000	740,000		810,000	810,000	810,000	70,000		
402-00-000-00-9714	0000	BOND PRINCIPAL PAYMENTS/GO 2012	0	30,000	135,000		140,000	140,000	140,000	5,000		
402-00-000-00-9753	0000	BOND INTEREST PAYMENTS/GO 2005	733,756	88,906	63,406		32,400	32,400	32,400	(31,006)		
402-00-000-00-9754	0000	BOND INTEREST PAYMENTS/GO 2012	0	515,531	411,826		409,126	409,126	409,126	(2,700)		
TOTAL DEBT SERVICE			16,273,995	1,314,438	1,350,232		1,391,526	1,391,526	1,391,526	41,294		
TOTAL EXPENDITURES			16,273,995	1,334,120	1,350,232		1,391,526	1,391,526	1,391,526	41,294		
402-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	103,192	157,574	103,506		0	0	0	(103,506)		
TOTAL REQUIREMENTS			16,377,187	1,491,693	1,453,738		1,391,526	1,391,526	1,391,526	(62,212)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
DEBT SERVICE FUND - PENSION BONDS												
RESOURCES												
451-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	1,257,955	1,273,691	1,273,691		1,151,344	1,151,344	1,151,344	(122,347)		
451-00-000-00-4611	0000	INTEREST INVESTMENTS	17	15	0		20	20	20	20		
451-00-000-00-4681	0000	OTHER FINANCING SOURCE	263,439	273,552	272,721		270,000	270,000	270,000	(2,721)		
TOTAL RESOURCES			1,521,411	1,547,258	1,546,412		1,421,364	1,421,364	1,421,364	(125,048)		
REQUIREMENTS												
DEBT SERVICE												
451-00-000-00-9721	0000	BOND PRINCIPAL PAYMENTS/SERIES 2003	92,614	92,523	94,178		95,277	95,277	95,277	1,099		
451-00-000-00-9761	0000	BOND INTEREST PAYMENTS/SERIES 2003	155,105	165,197	178,541		192,443	192,443	192,443	13,902		
TOTAL DEBT SERVICE			247,720	257,720	272,719		287,720	287,720	287,720	15,001		
TRANSFERS												
451-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		0	0	0	0		
TOTAL TRANSFERS			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			247,720	257,720	272,719		287,720	287,720	287,720	15,001		
451-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	1,231,000	0	1,273,693		1,133,644	1,133,644	1,133,644	(140,049)		
451-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	42,691	1,289,539	0		0	0	0	0		
TOTAL REQUIREMENTS			1,521,411	1,547,258	1,546,412		1,421,364	1,421,364	1,421,364	(125,048)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE												
(Established 7/1/2005. Board must review purpose every ten years)												
RESOURCES												
501-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	339,458	409,801	316,605		200,000	200,000	200,000	(116,605)		
501-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	140,000	0	133,395		0	0	0	(133,395)		
TOTAL RESOURCES			479,458	409,801	450,000		200,000	200,000	200,000	(250,000)		
REQUIREMENTS												
MATERIALS & SERVICES												
501-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	15,305	9,353	150,000		50,000	50,000	50,000	(100,000)		
501-00-000-00-8508	0000	EQUIPMENT REPAIR	2,200	0	0		0	0	0	0		
501-00-000-00-8801	0000	FURNITURE<\$5000	957	0	0		0	0	0	0		
501-00-000-00-8805	0000	OTHER MINOR EQUIPMENT<\$5000	0	3,244	0		20,000	20,000	20,000	20,000		
TOTAL MATERIALS & SERVICES			18,462	12,597	150,000		70,000	70,000	70,000	(80,000)		
CAPITAL OUTLAY												
501-00-000-00-9552	9001	CONSTRUCTION & BLDG IMPROVEMENTS	7,377	14,526	202,699		0	0	0	(202,699)		
501-00-000-00-9552	9002	CONSTRUCTION & BLDG IMPROVEMENTS	8,688	18,687	0		0	0	0	0		
501-00-000-00-9552	9003	CONSTRUCTION & BLDG IMPROVEMENTS	0	16,776	0		0	0	0	0		
501-00-000-00-9552	9004	CONSTRUCTION & BLDG IMPROVEMENTS	0	3,162	0		0	0	0	0		
501-00-000-00-9552	9031	CONSTRUCTION & BLDG IMPROVEMENTS	13,385	22,220	64,801		130,000	130,000	130,000	65,199		
501-00-000-00-9552	9051	CONSTRUCTION & BLDG IMPROVEMENTS	4,145	3,043	0		0	0	0	0		
501-00-000-00-9575	0000	OTHER EQUIPMENT >\$5000	17,600	13,215	32,500		0	0	0	(32,500)		
TOTAL CAPITAL OUTLAY			51,195	91,630	300,000		130,000	130,000	130,000	(170,000)		
TOTAL EXPENDITURES			69,657	104,227	450,000		200,000	200,000	200,000	(250,000)		
501-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	409,801	305,574	0		0	0	0	0		
TOTAL REQUIREMENTS			479,458	409,801	450,000		200,000	200,000	200,000	(250,000)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
RESERVE FUND - GENERAL OPERATIONS												
(Established 7/1/2010. Board must review purpose every ten years)												
RESOURCES												
502-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	2,313,224	3,044,331	1,097,026		3,044,331	3,044,331	3,044,331	1,947,305		
502-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	731,107	0	850,000		0	0	0	(850,000)		
TOTAL RESOURCES			3,044,331	3,044,331	1,947,026		3,044,331	3,044,331	3,044,331	1,097,305		
REQUIREMENTS												
TRANSFERS												
502-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		2,100,000	2,100,000	2,100,000	2,100,000		
TOTAL TRANSFERS			0	0	0		2,100,000	2,100,000	2,100,000	2,100,000		
TOTAL EXPENDITURES			0	0	0		2,100,000	2,100,000	2,100,000	2,100,000		
502-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	3,044,331	0	1,947,026		944,331	944,331	944,331	(1,002,695)		
502-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	3,044,331	0		0	0	0	0		
TOTAL REQUIREMENTS			3,044,331	3,044,331	1,947,026		3,044,331	3,044,331	3,044,331	1,097,305		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
RESERVE FUND - INSTRUCTIONAL EQUIPMENT REPLACEMENT												
(Established with budget adoption 2013 review purpose every ten years)												
RESOURCES												
503-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0	0		25,000	25,000	25,000	25,000		
503-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	0	0	0		0	0	0	0		
TOTAL RESOURCES			0	0	0		25,000	25,000	25,000	25,000		
REQUIREMENTS												
MATERIALS & SERVICES												
TOTAL MATERIALS & SERVICES			0	0	0		0	0	0	0		
CAPITAL OUTLAY												
503-00-000-00-9575	0000	OTHER EQUIPMENT >\$5000	0	0	0		25,000	25,000	25,000	25,000		
TOTAL CAPITAL OUTLAY			0	0	0		25,000	25,000	25,000	25,000		
TRANSFERS												
503-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		0	0	0	0		
TOTAL TRANSFERS			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			0	0	0		25,000	25,000	25,000	25,000		
503-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	0	0	0		0	0	0	0		
503-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0		0	0	0	0		
TOTAL REQUIREMENTS			0	0	0		25,000	25,000	25,000	25,000		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
COLLEGE BOOKSTORE												
RESOURCES												
601-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	278,195	270,217	270,217		335,000	335,000	335,000	64,783		
601-00-000-00-4491	0000	BANK CARD DISCOUNT FEES	(5,292)	(5,139)	(5,292)		(5,292)	(5,292)	(5,292)	0		
601-00-000-00-4801	0000	BOOKSTORE SALES	527,154	416,168	591,511		527,155	527,155	527,155	(64,356)		
601-00-000-00-4802	0000	BOOKSTORE CASH OVER/SHORT	0	0	0		0	0	0	0		
601-00-000-00-4803	0000	BOOKSTORE COMMISSIONS	806	0	0		0	0	0	0		
601-00-000-00-5001	0000	BOOKSTORE PURCHASES	(499,582)	(330,709)	(532,830)		(400,000)	(400,000)	(400,000)	132,830		
601-00-000-00-5002	0000	PUBLISHERS CREDIT	65,495	39,555	65,495		15,000	15,000	15,000	(50,495)		
TOTAL RESOURCES			366,776	390,092	389,101		471,863	471,863	471,863	82,762		
REQUIREMENTS												
PERSONNEL SERVICES												
SALARY EXPENSE												
601-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	37,855	41,195	42,431		45,015	45,015	45,015	2,584		
601-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	17,471	17,303	24,138		28,308	28,308	28,308	4,170		
601-00-000-00-6701	0000	STUDENT WAGES	338	0	0		0	0	0	0		
TOTAL SALARY EXPENSE			55,663	58,498	66,569		73,323	73,323	73,323	6,754		
OTHER PAYROLL EXPENSE												
601-00-000-00-6901	0000	SOCIAL SECURITY	4,257	4,276	5,090		7,455	7,455	7,455	2,365		
601-00-000-00-6902	0000	WORKERS' COMPENSATION INS	244	274	311		458	458	458	147		
601-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	45	49	68		68	68	68	0		
601-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	1,280	1,171	1,338		1,758	1,758	1,758	420		
601-00-000-00-6905	0000	PERS	4,122	7,591	8,923		12,193	12,193	12,193	3,270		
601-00-000-00-6906	0000	DISABILITY INSURANCE	73	86	139		226	226	226	87		
601-00-000-00-6907	0000	LIFE INSURANCE	13	14	42		77	77	77	35		
601-00-000-00-6908	0000	HEALTH INSURANCE	6,731	7,752	8,270		8,597	8,597	8,597	327		
TOTAL OTHER PAYROLL EXPENSE			16,765	21,213	24,181		30,832	30,832	30,832	6,651		
TOTAL PERSONNEL SERVICES			72,427	79,711	90,750		104,155	104,155	104,155	13,405		
MATERIALS & SERVICES												
601-00-000-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	101	246		150	150	150	(96)		
601-00-000-00-7112	0000	PERSONNEL RECRUITMENT ADVERTISING	200	0	0		0	0	0	0		
601-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	150	0		0	0	0	0		
601-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	1,489	150	1,489		4,000	4,000	4,000	2,511		
601-00-000-00-7213	0000	SOFTWARE & LICENSES	828	750	8,795		4,500	4,500	4,500	(4,295)		
601-00-000-00-7510	0000	POSTAGE	50	59	4		20	20	20	16		
601-00-000-00-7521	0000	SHIPPING & FREIGHT	16,600	8,006	8,609		8,000	8,000	8,000	(609)		
601-00-000-00-7601	0000	PRINTING & DUPLICATING	241	161	0		0	0	0	0		
601-00-000-00-7901	0000	SUBSCRIPTIONS	0	0	0		0	0	0	0		
601-00-000-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	0	0		0	0	0	0		
601-00-000-00-8009	0000	OFFICE SUPPLIES	919	2,234	1,845		2,000	2,000	2,000	155		
601-00-000-00-8011	0000	REFERENCE MATERIALS	0	0	0		0	0	0	0		
601-00-000-00-8201	0000	CONFERENCE FEES	325	733	475		1,000	1,000	1,000	525		
601-00-000-00-8205	0000	EMPLOYEE TRAVEL	1,782	1,417	1,973		3,000	3,000	3,000	1,027		
601-00-000-00-8508	0000	EQUIPMENT REPAIR	0	0	0		500	500	500	500		
601-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	17	0		100	100	100	100		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
601-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	300	300	600		500	500	500	(100)		
601-00-000-00-8517	0000	MISCELLANEOUS FEES	0	0	0		0	0	0	0		
601-00-000-00-8522	0000	SIGNAGE	263	0	0		0	0	0	0		
601-00-000-00-8801	0000	FURNITURE <\$5000	0	109	0		0	0	0	0		
601-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	1,135	0	814		1,500	1,500	1,500	686		
TOTAL MATERIAL & SERVICES			24,131	14,186	24,850		25,270	25,270	25,270	420		
CAPITAL OUTLAY												
601-00-000-00-9571	0000	FURNITURE >\$5000	0	0	0		0	0	0	0		
601-00-000-00-9572	0000	INFO TECH EQUIPMENT >\$5000	0	0	0		0	0	0	0		
TOTAL CAPITAL OUTLAY			0	0	0		0	0	0	0		
TRANSFERS												
601-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		0	0	0	0		
TOTAL TRANSFERS			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			96,559	93,897	115,600		129,425	129,425	129,425	13,825		
601-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	0	0	273,501		342,438	342,438	342,438	68,937		
601-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	270,217	296,195	0		0	0	0	0		
TOTAL REQUIREMENTS			366,776	390,092	389,101		471,863	471,863	471,863	82,762		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
STUDENT CLUB FUND												
RESOURCES												
705-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	4,086	2,545	2,230		3,829	3,829	3,829	1,599		
705-00-000-00-4704	0000	FUNDRAISING REVENUE	4,372	3,632	11,500		3,496	3,496	3,496	(8,004)		
705-00-000-00-4622	0000	MEMBERSHIP DUES REVENUE	3,740	3,525	4,000		1,200	1,200	1,200	(2,800)		
705-00-000-00-4652	0000	RESTRICTED GIFTS	970	500	4,000		0	0	0	(4,000)		
TOTAL RESOURCES			13,168	10,202	21,730		8,524	8,524	8,524	(13,206)		
REQUIREMENTS												
MATERIALS & SERVICES												
705-00-000-00-8201	0000	CONFERENCE FEES	0	0	2,100		716	716	716	(1,384)		
705-00-000-00-8206	0000	STUDENT TRAVEL	3,830	971	4,175		748	748	748	(3,427)		
705-00-000-00-8510	0000	FUNDRAISING COSTS	1,783	1,815	2,170		825	825	825	(1,345)		
705-00-000-00-8512	0000	GIFTS EXPENSE	407	0	2,000		0	0	0	(2,000)		
705-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	3,525	3,155	2,500		975	975	975	(1,525)		
705-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	1,078	433	8,785		5,260	5,260	5,260	(3,525)		
TOTAL MATERIAL & SERVICES			10,623	6,374	21,730		8,524	8,524	8,524	(13,206)		
TOTAL EXPENDITURES			10,623	6,374	21,730		8,524	8,524	8,524	(13,206)		
705-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	2,545	3,829	0		0	0	0	0		
TOTAL REQUIREMENTS			13,168	10,202	21,730		8,524	8,524	8,524	(13,206)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
FEDERAL STUDENT AID FUND												
RESOURCES												
800-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	1	0		2	2	2	2		
800-00-000-00-4611	0000	INTEREST INVESTMENTS	1	1	0		1	1	1	1		
800-00-610-00-4070	0000	PELL GRANT RESOURCES	2,455,500	2,162,510	2,504,610		2,567,225	2,567,225	2,567,225	62,615		
800-00-610-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANCE	3,900	3,365	9,549		3,978	3,978	3,978	(5,571)		
800-00-612-00-4071	0000	SEOG RESOURCES	44,531	52,125	56,429		60,000	60,000	60,000	3,571		
800-00-612-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANCE	0	1,625	0		3,750	3,750	3,750	3,750		
800-00-612-00-4901	0000	TRANSFER FROM GENERAL FUND	14,844	17,375	15,000		18,750	18,750	18,750	3,750		
800-00-614-00-4072	0000	FWS PROGRAM RESOURCE	16,860	22,983	30,000		36,000	36,000	36,000	6,000		
800-00-614-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANCE	1,124	1,532	0		2,250	2,250	2,250	2,250		
800-00-614-00-4901	0000	TRANSFER FROM GENERAL FUND	5,620	7,661	10,000		9,000	9,000	9,000	(1,000)		
800-00-616-00-4073	0000	DIRECT LOAN RESOURCES - SUBSIDIZED	1,487,704	1,102,548	1,487,704		1,487,704	1,487,704	1,487,704	0		
800-00-616-00-4074	0000	DIRECT LOAN RESOURCES - UNSUBSIDIZED	1,696,905	1,255,843	1,696,905		1,696,905	1,696,905	1,696,905	0		
TOTAL RESOURCES			5,726,990	4,627,569	5,810,197		5,885,564	5,885,564	5,885,564	75,367		
REQUIREMENTS												
PERSONNEL SERVICES												
SALARY EXPENSE												
800-00-614-00-6702	0000	FWS AWARD WAGES	22,481	30,644	40,000		45,000	45,000	45,000	5,000		
TOTAL SALARY EXPENSE			22,481	30,644	40,000		45,000	45,000	45,000	5,000		
OTHER PAYROLL EXPENSE												
NA			0	0	0		0	0	0	0		
TOTAL OTHER PAYROLL EXPENSE			0	0	0		0	0	0	0		
TOTAL PERSONNEL SERVICES			22,481	30,644	40,000		45,000	45,000	45,000	5,000		
MATERIALS & SERVICES												
800-00-610-00-7850	0000	PELL GRANT AWARD	2,455,500	2,162,510	2,504,610		2,567,225	2,567,225	2,567,225	62,615		
800-00-610-00-8530	0000	ACA PAID TO COLLEGE - PELL	3,900	3,365	3,978		3,978	3,978	3,978	0		
800-00-612-00-7852	0000	SEOG AWARD	59,375	69,500	71,429		78,750	78,750	78,750	7,321		
800-00-612-00-8530	0000	ACA PAID TO COLLEGE - SEOG	0	1,625	3,571		3,750	3,750	3,750	179		
800-00-614-00-8530	0000	ACA PAID TO COLLEGE - FWS	1,124	1,532	2,000		2,250	2,250	2,250	250		
800-00-616-00-7870	0000	DIRECT LOAN - SUBSIDIZED	1,487,704	1,102,548	1,487,704		1,487,704	1,487,704	1,487,704	0		
800-00-616-00-7872	0000	DIRECT LOAN - UNSUBSIDIZED	1,696,905	1,255,843	1,696,905		1,696,905	1,696,905	1,696,905	0		
TOTAL MATERIAL & SERVICES			5,704,508	4,596,923	5,770,197		5,840,562	5,840,562	5,840,562	70,365		
TRANSFERS												
800-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0	0		0	0	0	0		
TOTAL TRANSFERS			0	0	0		0	0	0	0		
TOTAL EXPENDITURES			5,726,989	4,627,567	5,810,197		5,885,562	5,885,562	5,885,562	75,365		
800-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	1	2	0		2	2	2	2		
TOTAL REQUIREMENTS			5,726,990	4,627,569	5,810,197		5,885,564	5,885,564	5,885,564	75,367		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Audited 2011-12	Audited 2012-13	Adjusted 2013-14	% of T Bgt	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	\$Chg Incr(Decr)	% of Prior Bgt	% of T Bgt
SCHOLARSHIP FUND												
RESOURCES												
805-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0	0		0	0	0	0		
805-00-000-00-4191	0000	OREGON OPPORTUNITY GRANT RESOURCES	0	0	0		0	0	0	0		
805-00-000-00-4192	0000	OSAC SCHOLARSHIP RESOURCES	9,810	1,834	9,810		10,000	10,000	10,000	190		
805-00-000-00-4691	0000	FOUNDATION SCHOLARSHIP RESOURCES	119,798	109,685	119,798		125,000	125,000	125,000	5,202		
805-00-000-00-4692	0000	FOUNDATION LOAN RESOURCES	63	250	63		1,000	1,000	1,000	937		
805-00-000-00-4693	0000	FOUNDATION SCHOLARSHIP RESOURCES-GED	0	0	0		500	500	500	500		
805-00-000-00-4695	0000	THIRD PARTY SCHOLARSHIP RESOURCES	66,162	66,162	80,000		80,000	80,000	80,000	0		
805-00-000-00-4696	0000	CREDIT BASED EDUCATION LOAN RESOURCES	57,946	59,559	70,000		70,000	70,000	70,000	0		
805-00-000-00-4901	0000	TRANSER FROM GENERAL FUND	0	0	80,000		25,000	25,000	25,000	(55,000)		
TOTAL RESOURCES			253,779	237,490	359,671		311,500	311,500	311,500	(48,171)		
REQUIREMENTS												
MATERIALS & SERVICES												
805-00-000-00-7884	0000	OREGON OPPORTUNITY GRANT AWARD	0	0	0		0	0	0	0		
805-00-000-00-7885	0000	OSAC SCHOLARSHIP AWARD	9,810	1,834	9,810		10,000	10,000	10,000	190		
805-00-000-00-7875	0000	FOUNDATION LOAD AWARD	63	250	63		1,000	1,000	1,000	937		
805-00-000-00-7880	0000	FOUNDATION SCHOLARSHIP AWARD	119,798	109,685	119,798		125,000	125,000	125,000	5,202		
805-00-000-00-7881	0000	FOUNDATION GED SCHOLARSHIP AWARD	0	0	0		500	500	500	500		
805-00-000-00-7882	0000	CREDIT BASED EDUCATION LOAN	57,946	59,559	70,000		70,000	70,000	70,000	0		
805-00-000-00-7874	0000	THIRD PARTY SCHOLARSHIP AWARD	66,162	66,162	80,000		80,000	80,000	80,000	0		
805-00-000-00-8308	0000	GORGE SCHOLAR TUITION	0	0	80,000		25,000	25,000	25,000	(55,000)		
TOTAL MATERIAL & SERVICES			253,779	237,490	359,671		311,500	311,500	311,500	(48,171)		
TOTAL EXPENDITURES			253,779	237,490	359,671		311,500	311,500	311,500	(48,171)		
805-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0		0	0	0	0		
TOTAL REQUIREMENTS			253,779	237,490	359,671		311,500	311,500	311,500	(48,171)		
TOTAL RESOURCES LESS REQUIREMENTS			0	0	0		0	0	0	0		

Columbia Gorge Community College
Pension Bond Pool, Series 2003
Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
4/23/2003					
6/30/2003					
12/30/2003			70,476.99	70,476.99	
6/30/2004	59,014.80	1.400%	52,344.95	111,359.75	181,836.74
12/30/2004			51,359.75	51,359.75	
6/30/2005	81,310.15	2.040%	55,049.60	136,359.75	187,719.50
12/30/2005			51,359.75	51,359.75	
6/30/2006	68,792.25	2.730%	57,567.50	126,359.75	177,719.50
12/30/2006			51,359.75	51,359.75	
6/30/2007	74,024.80	3.330%	62,334.95	136,359.75	187,719.50
12/30/2007			51,359.75	51,359.75	
6/30/2008	82,642.00	3.710%	68,717.75	151,359.75	202,719.50
12/30/2008			51,359.75	51,359.75	
6/30/2009	85,317.10	4.150%	76,042.65	161,359.75	212,719.50
12/30/2009			51,359.75	51,359.75	
6/30/2010	87,400.80	4.460%	83,958.95	171,359.75	222,719.50
12/30/2010			51,359.75	51,359.75	
6/30/2011	88,591.10	4.740%	92,768.65	181,359.75	232,719.50
12/30/2011			51,359.75	51,359.75	
6/30/2012	92,614.40	4.940%	103,745.35	196,359.75	247,719.50
12/30/2012			51,359.75	51,359.75	
6/30/2013	92,522.60	5.130%	113,837.15	206,359.75	257,719.50
12/30/2013			51,359.75	51,359.75	
6/30/2014	94,178.30	5.350%	127,181.45	221,359.75	272,719.50
12/30/2014			51,359.75	51,359.75	
6/30/2015	95,276.85	5.520%	141,082.90	236,359.75	287,719.50
12/30/2015			51,359.75	51,359.75	
6/30/2016	95,808.00	5.660%	155,551.75	251,359.75	302,719.50
12/30/2016			51,359.75	51,359.75	
6/30/2017	95,670.70	5.790%	170,689.05	266,359.75	317,719.50
12/30/2017			51,359.75	51,359.75	
6/30/2018	94,971.60	5.910%	186,388.15	281,359.75	332,719.50

Columbia Gorge Community College
Pension Bond Pool, Series 2003
Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
12/30/2018			51,359.75	51,359.75	
6/30/2019	93,658.60	6.030%	202,701.15	296,359.75	347,719.50
12/30/2019			51,359.75	51,359.75	
6/30/2020	92,573.00	6.100%	218,786.75	311,359.75	362,719.50
12/30/2020			51,359.75	51,359.75	
6/30/2021	92,562.40	6.180%	238,797.35	331,359.75	382,719.50
12/30/2021			51,359.75	51,359.75	
6/30/2022	92,454.00	6.230%	258,905.75	351,359.75	402,719.50
12/30/2022			51,359.75	51,359.75	
6/30/2023	90,943.65	6.250%	275,416.10	366,359.75	417,719.50
12/30/2023			51,359.75	51,359.75	
6/30/2024	335,000.00	5.660%	51,359.75	386,359.75	437,719.50
12/30/2024			41,879.25	41,879.25	
6/30/2025	375,000.00	5.670%	41,879.25	416,879.25	458,758.50
12/30/2025			31,248.00	31,248.00	
6/30/2026	420,000.00	5.680%	31,248.00	451,248.00	482,496.00
12/30/2026			19,320.00	19,320.00	
6/30/2027	465,000.00	5.600%	19,320.00	484,320.00	503,640.00
12/30/2027			6,300.00	6,300.00	
6/30/2028	225,000.00	5.600%	6,300.00	231,300.00	237,600.00
Totals	3,570,327.10		4,088,394.14	7,658,721.24	7,658,721.24

Dated Date 4/23/2003
Delivery Date 4/23/2003
Last Maturity 6/30/2028

Bond Component	Par Value	Price	Average Coupon	Average Life
Zero Coupon Bonds	1,750,327.10	100.000		11.173
Serial Maturities to 2026	1,130,000.00	100.000	5.671%	22.261
2028 Term Bond	690,000.00	98.530	5.600%	24.512
Total	3,570,327.10			17.261

Columbia Gorge Community College
General Obligation Bonds, Series 2012
Aggregate Debt Service Schedule

Date	2012 GO Refunding Bonds Principal	2012 GO Refunding Bonds Interest	2005 GO Unrefunded Bonds Principal	2005 GO Unrefunded Bonds Interest	Aggregate Principal	Aggregate Interest	Aggregate Debt Service	Fiscal Total	2012 CUSIP	2005 CUSIP
6/15/2012		0.00	625,000.00	366,878.13	625,000.00	366,878.13	991,878.13	991,878.13		197659BN4
12/15/2012		309,318.75		44,453.13	0.00	353,771.88	353,771.88			
6/15/2013	30,000.00	206,212.50	680,000.00	44,453.13	710,000.00	250,665.63	960,665.63	1,314,437.51	197659CF0	197659BP9
12/15/2013		205,912.50		31,703.13	0.00	237,615.63	237,615.63			
6/15/2014	135,000.00	205,912.50	740,000.00	31,703.13	875,000.00	237,615.63	1,112,615.63	1,350,231.26	197659CG8	197659BQ7 & CA1
12/15/2014		204,562.50		16,200.00	0.00	220,762.50	220,762.50			
6/15/2015	140,000.00	204,562.50	810,000.00	16,200.00	950,000.00	220,762.50	1,170,762.50	1,391,525.00	197659CH6	197659BR5
12/15/2015		203,162.50		0.00	0.00	203,162.50	203,162.50			
6/15/2016	1,015,000.00	203,162.50	0.00	0.00	1,015,000.00	203,162.50	1,218,162.50	1,421,325.00	197659CJ2	
12/15/2016		193,012.50		0.00	0.00	193,012.50	193,012.50			
6/15/2017	1,125,000.00	193,012.50	0.00	0.00	1,125,000.00	193,012.50	1,318,012.50	1,511,025.00	197659CK9	
12/15/2017		181,762.50		0.00	0.00	181,762.50	181,762.50			
6/15/2018	1,135,000.00	181,762.50	0.00	0.00	1,135,000.00	181,762.50	1,316,762.50	1,498,525.00	197659CL7	
12/15/2018		164,737.50		0.00	0.00	164,737.50	164,737.50			
6/15/2019	1,210,000.00	164,737.50	0.00	0.00	1,210,000.00	164,737.50	1,374,737.50	1,539,475.00	197659CM5	
12/15/2019		149,612.50		0.00	0.00	149,612.50	149,612.50			
6/15/2020	1,305,000.00	149,612.50	0.00	0.00	1,305,000.00	149,612.50	1,454,612.50	1,604,225.00	197659CN3	
12/15/2020		130,037.50		0.00	0.00	130,037.50	130,037.50			
6/15/2021	1,360,000.00	130,037.50	0.00	0.00	1,360,000.00	130,037.50	1,490,037.50	1,620,075.00	197659CP8, CQ6, CR4	
12/15/2021		110,575.00		0.00	0.00	110,575.00	110,575.00			
6/15/2022	1,440,000.00	110,575.00	0.00	0.00	1,440,000.00	110,575.00	1,550,575.00	1,661,150.00	197659CS2, CT0, CU7	
12/15/2022		86,775.00		0.00	0.00	86,775.00	86,775.00			
6/15/2023	1,530,000.00	86,775.00	0.00	0.00	1,530,000.00	86,775.00	1,616,775.00	1,703,550.00	197659CV5 & CW3	
12/15/2023		60,725.00		0.00	0.00	60,725.00	60,725.00			
6/15/2024	1,630,000.00	60,725.00	0.00	0.00	1,630,000.00	60,725.00	1,690,725.00	1,751,450.00	197659CX1, CY9, CZ6	
12/15/2024		29,600.00		0.00	0.00	29,600.00	29,600.00			
6/15/2025	1,735,000.00	29,600.00	0.00	0.00	1,735,000.00	29,600.00	1,764,600.00	1,794,200.00	197659DA0, DB8, DC6, DD4	
Totals	13,790,000.00	3,956,481.25	2,855,000.00	551,590.65	16,645,000.00	4,508,071.90	21,153,071.90	21,153,071.90		

BOND DEBT SERVICE

Columbia Gorge Community College District
FFC Financing Agreement, Series 2013
Prepayable Beginning 4/1/18 @ 101%

Dated Date 04/30/2013
Delivery Date 04/30/2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/01/2013	-	-	17,302.08	17,302.08	-
04/01/2014	76,000	2.750%	20,625.00	96,625.00	113,927.08
10/01/2014	-	-	19,580.00	19,580.00	-
04/01/2015	85,000	2.750%	19,580.00	104,580.00	124,160.00
10/01/2015	-	-	18,411.25	18,411.25	-
04/01/2016	87,000	2.750%	18,411.25	105,411.25	123,822.50
10/01/2016	-	-	17,215.00	17,215.00	-
04/01/2017	90,000	2.750%	17,215.00	107,215.00	124,430.00
10/01/2017	-	-	15,977.50	15,977.50	-
04/01/2018	92,000	2.750%	15,977.50	107,977.50	123,955.00
10/01/2018	-	-	14,712.50	14,712.50	-
04/01/2019	94,000	2.750%	14,712.50	108,712.50	123,425.00
10/01/2019	-	-	13,420.00	13,420.00	-
04/01/2020	97,000	2.750%	13,420.00	110,420.00	123,840.00
10/01/2020	-	-	12,086.25	12,086.25	-
04/01/2021	100,000	2.750%	12,086.25	112,086.25	124,172.50
10/01/2021	-	-	10,711.25	10,711.25	-
04/01/2022	103,000	2.750%	10,711.25	113,711.25	124,422.50
10/01/2022	-	-	9,295.00	9,295.00	-
04/01/2023	105,000	2.750%	9,295.00	114,295.00	123,590.00
10/01/2023	-	-	7,851.25	7,851.25	-
04/01/2024	108,000	2.750%	7,851.25	115,851.25	123,702.50
10/01/2024	-	-	6,366.25	6,366.25	-
04/01/2025	111,000	2.750%	6,366.25	117,366.25	123,732.50
10/01/2025	-	-	4,840.00	4,840.00	-
04/01/2026	114,000	2.750%	4,840.00	118,840.00	123,680.00
10/01/2026	-	-	3,272.50	3,272.50	-
04/01/2027	117,000	2.750%	3,272.50	120,272.50	123,545.00
10/01/2027	-	-	1,663.75	1,663.75	-
04/01/2028	121,000	2.750%	1,663.75	122,663.75	124,327.50
	1,500,000		348,732.08	1,848,732.08	1,848,732.08

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2014-2015

To assessor of Wasco County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Columbia Gorge Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>400 E Scenic Dr</u> Mailing Address of District	<u>The Dalles</u> City	<u>OR</u> State	<u>97058-3434</u> Zip	<u>6/20/2014</u> Date Submitted
<u>Lisa Deswert</u> Contact Person	<u>Chief Financial Officer</u> Title	<u>(541) 506-6050</u> Daytime Telephone	<u>ldeswert@cgcc.edu</u> Contact Person E-mail	

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to		Excluded from Measure 5 Limits Amount of Levy
		Education Limits		
		Rate	-or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.2703		
2. Local option operating tax	2			
3. Local option capital project tax	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			\$1,391,526
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.			\$1,391,526

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.2703
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2014-2015

To assessor of Hood River County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Columbia Gorge Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Hood River County. The property tax, fee, charge or assessment is categorized as stated by this form.

400 E Scenic Dr	The Dalles	OR	97058-3434	6/20/2014
Mailing Address of District	City	State	Zip	Date Submitted
Lisa Deswert	Chief Financial Officer	(541) 506-6050	ldeswert@cgcc.edu	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to		
	Education Limits		
	Rate -or- Dollar Amount		
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.2703	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			\$1,391,526
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) 4c.			\$1,391,526

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.2703
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 1-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

**COLUMBIA GORGE COMMUNITY COLLEGE
RESOLUTIONS ADOPTING THE FISCAL YEAR 2014-15 BUDGET
MAKING APPROPRIATIONS, LEVYING TAXES, AND CATEGORIZING THE TAXES**

Resolution Adopting the Budget:

Be it resolved that the Board of Education of Columbia Gorge Community College hereby adopts the budget for the fiscal year 2014-2015, as approved by the Budget Committee on May 6, 2014 in the total amount of \$26,484,236 and now on file in the College Business Office.

Resolution Making Appropriations:

Be it resolved that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated:

GENERAL FUND

Appropriations by Budget Category:

Instruction	\$	3,652,734
Academic Support		1,002,428
Student Services		1,067,197
Institutional Support		3,063,851
Financial Aid		20,954
Plant Operation & Maintenance		1,172,190
Contingency		600,000
Debt Service		124,160
Transfers to Special Funds		57,750
Total General Fund Appropriations	\$	10,761,263
Total Unappropriated Ending Fund Balance		377,250
Total General Fund Requirements	\$	11,138,513

Appropriations by Object Classification for all other funds as listed below:

SPECIAL REVENUE FUNDS

GRANT FUND

Personnel Services		\$680,778
Materials & Services		878,118
Capital Outlay		0
Transfers		90,000
Total Appropriation		\$1,648,896
Total Unappropriated Ending Fund Balance		0
Total Requirements		\$1,648,896

Building Lease Fund

Personnel Services		\$26,290
Materials & Services		29,687
Transfers		105,000
Total Appropriation		\$160,977
Total Unappropriated Ending Fund Balance		0
Total Requirements		\$160,977

**COLUMBIA GORGE COMMUNITY COLLEGE
RESOLUTIONS ADOPTING THE FISCAL YEAR 2014-15 BUDGET
MAKING APPROPRIATIONS, LEVYING TAXES, AND CATEGORIZING THE TAXES**

Food Service Fund

Materials & Services	\$5,000
Capital Outlay	0
Transfers	0
Total Appropriation	\$5,000
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$5,000

Student Club Fund

Materials & Services	\$8,524
Total Appropriation	\$8,524
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$8,524

CAPITAL PROJECTS FUND

Materials & Services	\$179,540
Capital Outlay	475,000
Total Appropriation	\$654,540
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$654,540

STATE CAPITAL PROJECTS FUND

Materials & Services	\$0
Capital Outlay	11,320
Total Appropriation	\$11,320
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$11,320

DEBT SERVICE FUND - WASCO COUNTY G.O. BONDS

Transfers	0
Reserved for Future Expenditure	\$105,318
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$105,318

DEBT SERVICE FUND - DISTRICT G.O. BONDS

Debt Service	\$1,391,526
Total Appropriation	\$1,391,526
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$1,391,526

DEBT SERVICE FUND - PENSION BONDS

Debt Service	\$287,720
Total Appropriation	\$287,720
Reserved for Future Expenditure	1,133,644
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$1,421,364

**COLUMBIA GORGE COMMUNITY COLLEGE
RESOLUTIONS ADOPTING THE FISCAL YEAR 2014-15 BUDGET
MAKING APPROPRIATIONS, LEVYING TAXES, AND CATEGORIZING THE TAXES**

RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE

Materials & Services	\$70,000
Capital Outlay	130,000
Total Appropriation	\$200,000
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$200,000

RESERVE FUND - GENERAL OPERATIONS

Transfers	2,100,000
Total Appropriation	\$2,100,000
Reserved for Future Expenditure	944,331
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$3,044,331

RESERVE FUND - INSTRUCTIONAL EQUIPMENT

Materials & Services	\$0
Capital Outlay	25,000
Transfers	0
Total Appropriation	\$25,000
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$25,000

COLLEGE BOOKSTORE ENTERPRISE FUND

Personnel Services	\$104,155
Materials & Services	25,270
Capital Outlay	0
Total Appropriation	\$129,425
Reserved for Future Expenditure	\$342,438
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$471,863

STUDENT AID FUNDS

Federal Student Aid Fund

Personnel Services	\$45,000
Materials & Services	5,840,562
Total Appropriation	\$5,885,562
Total Unappropriated Ending Fund Balance	2
Total Requirements	\$5,885,564

**COLUMBIA GORGE COMMUNITY COLLEGE
RESOLUTIONS ADOPTING THE FISCAL YEAR 2014-15 BUDGET
MAKING APPROPRIATIONS, LEVYING TAXES, AND CATEGORIZING THE TAXES**

Scholarship Fund

Materials & Services	\$311,500
Total Appropriation	\$311,500
Total Unappropriated Ending Fund Balance	0
Total Requirements	\$311,500

GRAND TOTAL APPROPRIATIONS	\$ 23,581,253
Reserved for Future Expenditure	2,525,731
Grand Total Unappropriated Ending Fund Balance	\$377,252
Grand Total Budget	\$26,484,236

Resolution Imposing and Categorizing Taxes - Combined:

Be it resolved that the Board of Education for Columbia Gorge Community College hereby imposes the taxes provided for in the adopted budget at the rate of \$0.2703 per \$1,000 of assessed value for operations; in the amount of \$1,391,526 for District General Obligation Bonds; and that these taxes are hereby imposed and categorized for tax year 2014-2015 upon the assessed value of all taxable property within the district, except that district residents of Hood River County are exempted from taxes on bonded debt issued prior to January 1, 2001.

	Subject to the Education Limitation	Excluded from Limitation
General Fund	\$0.2703/\$1,000	\$0
Debt Service Fund - District G.O. Bonds	\$0	\$1,391,526

The above resolution statements were approved and declared adopted on this tenth day of June 2014.

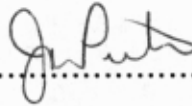
D. J. [Signature]

Signature & Title

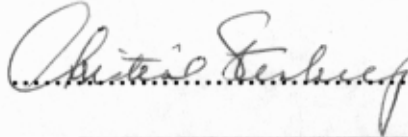
AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

I, Joe Petshow, being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River, Oregon, a newspaper of general circulation printed and published at Hood River in the aforesaid county and state, as defined by ORS 193.010 and 193.020 and that NOTICE OF BUDGET COMMITTEE MEETING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time in the following issues:
April 26, 2014



Subscribed and sworn to before me this 29th
Day of April, 2014



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and Wasco Counties, State of Oregon, to discuss the budget for fiscal year July 1, 2014 to June 30 2015 will be held in the Board Room 1.162, Building One,

400 East Scenic Drive, The Dalles. The meeting will take place on May 6, 2014, at 6:00 p.m. or if continued, May 7th. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained

on or after May 1 at the Business Office or online at cgcc.edu/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.

Affidavit of Publication

NOTICE OF BUDGET COMMITTEE MEETING

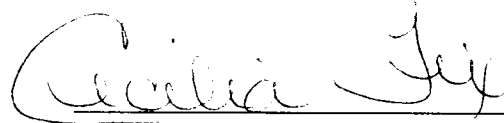
A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and two Counties, State of Oregon, to discuss the budget for fiscal year July 14 to June 30 2015 will be held in Board Room 1162, Building One, East Scenic Drive, The Dalles. The meeting will take place on May 6, 2014, at 6:00 pm or if continued, May 7, 2014. The purpose of the meeting is to review the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 1 at the Business Office online at cgcc.edu/budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs of the Budget Committee.

April 27, 2014
6387

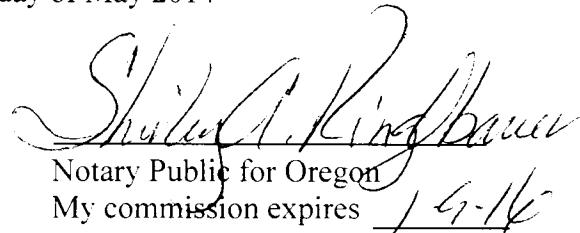
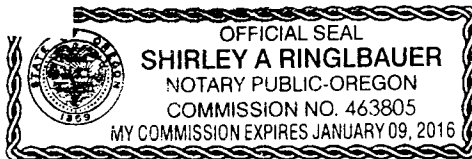
STATE OF OREGON, { SS
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive days in the following issues:

April 27, 2014



Subscribed and sworn to before me this 1st day of May 2014



Notary Public for Oregon
My commission expires 1-9-16

Affidavit of Publication

STATE OF OREGON, { SS
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Hearing**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive weeks in the following issues:
May 25, 2014

Cecilia Fix

Subscribed and sworn to before me this 28th day of May 2014



Shirley A. Ringbauer
Notary Public for Oregon
My commission expires 1-9-16

NOTICE OF BUDGET HEARING

A public meeting of the Columbia Gorge Community College Board of Education will be held on June 10, 2014 at 6:00pm at 400 East Scenic Drive, The Dalles, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Columbia Gorge Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office, Building Two, 400 East Scenic Drive, The Dalles, Oregon between the hours of 8:00am-5:00pm Monday-Friday or online at cgcc.edu/budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Lisa Deswert, Chief Financial Officer; 541-506-6050

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual	Adopted Budget	Approved Budget
	Last Yr 2012-13	This Yr 2013-14	Next Yr 2014-15
Beginning Fund Balance	7,963,652	7,583,150	6,312,829
Current Year Property Taxes, other than Local Option Taxes	3,281,998	2,316,779	2,309,119
Current Year Local Option Property Taxes	0	0	0
Tuition & Fees	3,258,871	3,784,112	3,252,488
Other Revenue from Local Sources	23,273	295,631	0
Revenue from State Sources	3,116,190	5,478,588	4,667,597
Revenue from Federal Sources	5,504,080	6,665,944	6,496,506
Interfund Transfers In	124,298	1,239,526	2,352,750
All Other Budget Resources	2,618,661	1,056,943	1,093,448
Total Resources	25,891,023	28,420,673	26,484,737

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	8,009,204	9,309,797	8,712,833
Materials and Services	7,764,466	10,001,133	9,471,444
Capital Outlay	960,180	1,201,973	641,320
Debt Service	2,344,347	1,736,878	1,803,406
Interfund Transfers Out	124,298	1,239,527	2,352,750
Operating Contingency	0	750,000	600,000
All Other Expenditures	84,955	0	0
Unappropriated Ending Fund Balance and Reserves	6,603,572	4,181,365	2,902,983
Total Requirements	25,891,023	28,420,673	26,484,737

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
Instruction	4,097,454	4,600,217	4,162,877
FTE	73	75	77
Instructional Support	986,777	1,173,076	1,009,428
FTE	14	13	11
Student Services other than Student Loans & Financial Aid	1,090,545	1,391,808	1,481,166
FTE	18	15	15
Student Loans & Financial Aid	5,032,870	6,528,542	6,218,016
FTE	2	4	4
Community Services	388,854	360,818	388,526
FTE	3	4	4
College Support	3,200,823	3,904,829	3,466,558
FTE	29	28	27
Facility Maintenance	1,133,365	1,596,758	1,433,167
FTE	13	14	14

Facility Acquisition & Construction	805,160	957,057	665,860
FTE	0	0	0
Debt Service	2,344,347	1,736,878	1,803,406
Interfund Transfers Out	124,298	1,239,527	2,352,750
Operating Contingency	0	750,000	600,000
All Other Expenditures	84,955		
Unappropriated Ending Fund Balance and Reserves	6,603,572	4,181,365	2,902,983
Total Requirements	25,891,023	28,420,673	26,484,737
Total FTE	152	152	150

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR

The proposed budget for 2014-15 continues budget strategies developed during the previous biennium and provides funding support for statewide initiatives. The proposed budget represents the best estimates of resources and expenditures to provide academic and support services for a broad range of community needs and expectations for community college services. Budget principles include focus on students; maximize efficiencies in operations and instruction; align the budget with the strategic plan, statewide initiatives, accreditation standards, and planning processes; and expand resource development through grants, institutional advancement and the Columbia Gorge Community College Foundation. Budget challenges include the gap between the State community college funding level and resources needed to support enrollment growth and student success, statewide initiatives and the increasing cost of operations.

PROPERTY TAX LEVIES

Tax Levies by Type: (Hood River & Wasco Counties)	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Limit Levy (Rate Limit \$0.2703 Per \$1000)	0.2703	0.2703	0.2703
Levy for General Obligation Bonds - Wasco Co	829,420	0	0
Levy for General Obligation Bonds - District-wide	1,411,857	1,379,013	1,391,526
Total Levy for General Obligation Bonds	2,241,277	1,379,013	1,391,526

STATEMENT OF INDEBTEDNESS

Long Term Debt	Debt Outstanding on July 1	Debt Authorized but not Incurred on July 1
General Obligation Bonds - District-wide Hood River & Wasco Counties	15,310,000	0
Pension Obligation Bonds	2,758,097	0
Full Faith and Credit Loan	1,500,000	0
Total Indebtedness	19,568,097	0

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

I, Joe Petshow, being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River, Oregon, a newspaper of general circulation printed and published at Hood River in the aforesaid county and state, as defined by ORS 193.010 and 193.020 and that NOTICE OF BUDGET HEARING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time in the following issues:
May 24, 2014

Joe Petshow

Subscribed and sworn to before me this 28th
Day of May, 2014

Walter Steinfeld

FINANCIAL SUMMARY - REOURCES			
TOTAL OF ALL FUNDS	Actual Last Yr 2012-13	Adopted Budget This Yr 2013-14	Approved Budget Next Yr 2014-15
Beginning Fund Balance	7,963,652	7,583,150	6,312,829
Current Year Property Taxes, other than Local Option Taxes	3,281,998	2,916,779	2,309,119
Current Year Local Option Property Taxes	0	0	0
Tuition & Fees	3,258,671	3,784,112	3,252,488
Other Revenue from Local Sources	23,273	295,831	0
Revenue from State Sources	3,116,190	5,478,588	4,667,597
Revenue from Federal Sources	5,504,080	6,865,944	6,496,506
Interfund Transfers In	124,298	1,239,526	2,352,750
All Other Budget Resources	2,618,661	1,056,943	1,093,446
Total Resources	25,891,023	28,420,673	26,484,737

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
Instruction	4,097,454	4,800,217	4,182,877
FTE	73	75	77
Instructional Support	986,777	1,173,076	1,009,428
FTE	14	13	11
Student Services other than Student Loans & Financial Aid	1,090,545	1,391,606	1,481,166
FTE	18	15	15
Student Loans & Financial Aid	5,032,870	8,528,542	6,218,016
FTE	2	4	4
Community Services	388,854	360,818	388,526
FTE	3	4	4
College Support	3,200,823	3,904,829	3,486,556
FTE	29	28	27
Facility Maintenance	1,133,365	1,596,796	1,433,167
FTE	13	14	14
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Interfund Transfers Out	124,298	1,239,527	2,352,750
Operating Contingency	0	750,000	600,000
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Unappropriated Ending Fund Balance and Reserves	6,803,572	4,181,365	2,902,983
Total Requirements	25,891,023	28,420,673	26,484,737
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STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR
The proposed budget for 2014-15 continues budget strategies developed during the previous biennium and provides funding support for statewide initiatives. The proposed budget represents the best estimates of resources and expenditures to provide academic and support services for a broad range of community needs and expectations for community college services. Budget principles include focus on students, maximize efficiencies in operations and instruction, align the budget with the strategic plan, statewide initiatives, accreditation standards, and planning processes, and expand resource development through grants, institutional advancement and the Columbia Gorge Community College Foundation. Budget challenges include the gap between the State community college funding level and resources needed to support enrollment growth and student success, statewide initiatives and the increasing cost of operations.

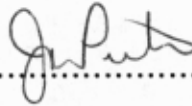
PROPERTY TAX LEVIES			
Tax Levies by Type: (Hood River & Wasco Counties)	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Limit Levy (Rate Limit \$0.2703 Per \$1000)	0.2703	0.2703	0.2703
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Total Levy for General Obligation Bonds	2,241,277	1,379,013	1,391,526

STATEMENT OF INDEBTEDNESS			
Long Term Debt		Debt Outstanding on July 1	Debt Authorized but not Incurred on July 1
General Obligation Bonds - District-wide Hood River & Wasco Counties		15,310,000	0
Pension Obligation Bonds		2,758,097	0
Full Faith and Credit Loan		1,500,000	0
Total Indebtedness		19,568,097	0

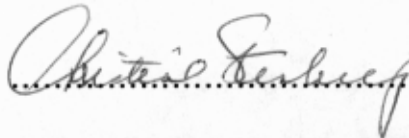
AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

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April 26, 2014



Subscribed and sworn to before me this 29th
Day of April, 2014



NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and Wasco Counties, State of Oregon, to discuss the budget for fiscal year July 1, 2014 to June 30 2015 will be held in the Board Room 1.162, Building One,

400 East Scenic Drive, The Dalles. The meeting will take place on May 6, 2014, at 6:00 p.m. or if continued, May 7th. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained

on or after May 1 at the Business Office or online at cgcc.edu/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.

34-1t

AFFIDAVIT OF PUBLICATION

STATE OF OREGON
COUNTY OF HOOD RIVER

I, Joe Petshow, being first duly sworn, depose and say that I am the publisher of the Hood River News, 419 State St., Hood River, Oregon, a newspaper of general circulation printed and published at Hood River in the aforesaid county and state, as defined by ORS 193.010 and 193.020 and that NOTICE OF BUDGET HEARING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 time in the following issues:
May 24, 2014

Joe Petshow

Subscribed and sworn to before me this 28th
Day of May, 2014

Walter Steinfeld

FINANCIAL SUMMARY - REOURCES			
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Current Year Local Option Property Taxes	0	0	0
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Other Revenue from Local Sources	23,273	295,831	0
Revenue from State Sources	3,116,190	5,478,588	4,667,597
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All Other Budget Resources	2,618,661	1,056,943	1,093,446
Total Resources	25,891,023	28,420,673	26,484,737

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
Personnel Services	8,056,204	9,309,797	8,712,833

Materials and Services	7,764,466	10,001,133	9,471,444
Capital Outlay	960,180	1,201,973	641,320
Debt Service	2,344,347	1,736,878	1,803,406
Interfund Transfers Out	124,298	1,239,527	2,352,750
Operating Contingency	0	750,000	600,000
All Other Expenditures	84,955	0	0
Unappropriated Ending Fund Balance and Reserves	6,803,572	4,181,365	2,902,983
Total Requirements	25,891,023	28,420,673	26,484,737

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FTE	73	75	77
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FTE	14	13	11
Student Services other than Student Loans & Financial Aid	1,090,545	1,391,606	1,481,166
FTE	18	15	15
Student Loans & Financial Aid	5,032,870	8,528,542	6,218,016
FTE	2	4	4
Community Services	388,854	360,818	388,526
FTE	3	4	4
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Facility Maintenance	1,133,365	1,596,796	1,433,167
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Total FTE	152	152	150

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR
The proposed budget for 2014-15 continues budget strategies developed during the previous biennium and provides funding support for statewide initiatives. The proposed budget represents the best estimates of resources and expenditures to provide academic and support services for a broad range of community needs and expectations for community college services. Budget principles include focus on students, maximize efficiencies in operations and instruction, align the budget with the strategic plan, statewide initiatives, accreditation standards, and planning processes, and expand resource development through grants, institutional advancement and the Columbia Gorge Community College Foundation. Budget challenges include the gap between the State community college funding level and resources needed to support enrollment growth and student success, statewide initiatives and the increasing cost of operations.

PROPERTY TAX LEVIES			
Tax Levies by Type: (Hood River & Wasco Counties)	Rate or Amount	Rate or Amount	Rate or Amount
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STATEMENT OF INDEBTEDNESS			
Long Term Debt		Debt Outstanding on July 1	Debt Authorized but not Incurred on July 1
General Obligation Bonds - District-wide Hood River & Wasco Counties		15,310,000	0
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Full Faith and Credit Loan		1,500,000	0
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Affidavit of Publication

NOTICE OF BUDGET COMMITTEE MEETING

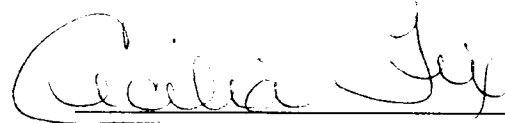
A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and two Counties, State of Oregon, to discuss the budget for fiscal year July 14 to June 30 2015 will be held in Board Room 1162, Building One, East Scenic Drive, The Dalles. The meeting will take place on May 6, 2014, at 6:00 pm or if continued, May 7, 2014. The purpose of the meeting is to review the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 1 at the Business Office online at cgcc.edu/budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs of the Budget Committee.

April 27, 2014
6387

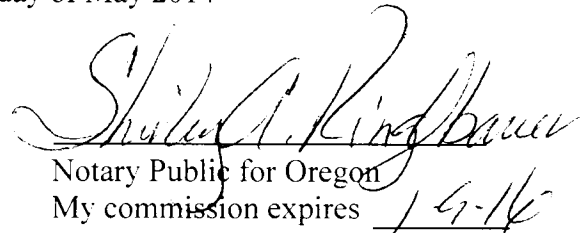
STATE OF OREGON, { SS
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive days in the following issues:

April 27, 2014



Subscribed and sworn to before me this 1st day of May 2014



Notary Public for Oregon
My commission expires 1-9-16

Affidavit of Publication

STATE OF OREGON, { SS
County of Wasco

I, Cecilia Fix, being first duly sworn, depose and say that I am the principal clerk of The Dalles Chronicle, a newspaper of general circulation, published in Hood River, Oregon in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Budget Hearing**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper once in each of one consecutive weeks in the following issues:
May 25, 2014

Cecilia Fix

Subscribed and sworn to before me this 28th day of May 2014



Shirley A. Ringbauer
Notary Public for Oregon
My commission expires 1-9-16

NOTICE OF BUDGET HEARING

A public meeting of the Columbia Gorge Community College Board of Education will be held on June 10, 2014 at 6:00pm at 400 East Scenic Drive, The Dalles, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Columbia Gorge Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office, Building Two, 400 East Scenic Drive, The Dalles, Oregon between the hours of 8:00am-5:00pm Monday-Friday or online at cgcc.edu/budget. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Lisa Deswert, Chief Financial Officer; 541-506-6050

FINANCIAL SUMMARY - RESOURCES			
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