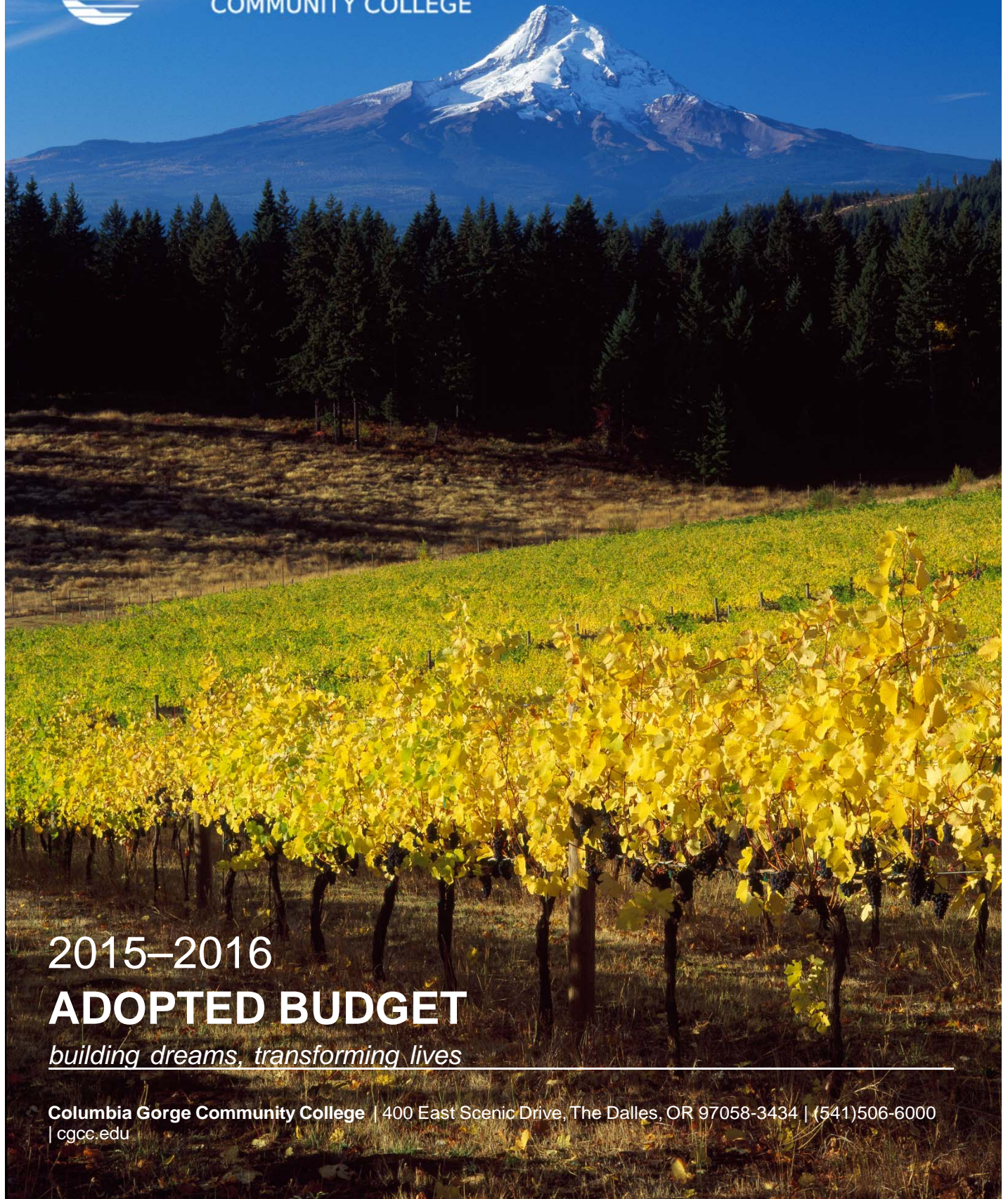




**COLUMBIA GORGE**  
COMMUNITY COLLEGE



2015–2016  
**ADOPTED BUDGET**  
*building dreams, transforming lives*

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Columbia Gorge Community College | 400 East Scenic Drive, The Dalles, OR 97058-3434 | (541)506-6000  
| [cgcc.edu](http://cgcc.edu)



**COLUMBIA GORGE COMMUNITY COLLEGE COMPLETED BUDGET CALENDAR**

**FOR FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Date	Action
March 17 (Tuesday)	<p><b>College Board of Education Meeting</b> (Hood River)</p> <ul style="list-style-type: none"> <li>• Appoint Budget Officer</li> <li>• Adopt Budget Calendar</li> <li>• Appoint Budget Committee Members</li> </ul>
March 29 – May 23	<p><b>Publication of Budget Committee Meeting Notices</b></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"> <li>• Hood River News and The Dalles Chronicle</li> <li>• Columbia Gorge Community College, cgcc.us/budget-finance</li> </ul>
April 28 (Tuesday) 6:00 pm	<p><b>First Budget Committee Meeting</b> (The Dalles)</p> <p>The Budget Committee meets as needed to review and approve the budget.</p>
May 5 (Tuesday) 6:00 pm	<p><b>Second Budget Committee Meeting</b> (The Dalles)</p> <p>The Budget Committee meets as needed to review and approve the budget.</p>
May 7 (Thursday) 6:00pm	<p><b>Optional Third Budget Committee Meeting</b> (The Dalles)</p> <p>Budget Committee Approves Budget no later than May 7</p>
May 9 - June 4	<p><b>Publication of Budget Hearing Notice and Financial Summary</b> <b>College Board of Education Meeting</b> (Hood River)</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"> <li>• Hood River News and The Dalles Chronicle</li> <li>• Columbia Gorge Community College, cgcc.us/budget-finance</li> </ul>
June 9 (Tuesday) 6:00 pm	<p><b>College Board of Education Meeting &amp; Budget Hearing</b> (The Dalles)</p> <ul style="list-style-type: none"> <li>• Board of Education holds Budget Hearing</li> <li>• Board Approves Budget Resolution to Adopt Budget, Make Appropriations, Levy and Categorize Property Taxes</li> </ul>
July 15	<p><b>Filing Deadline</b></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 2015-16

Position #	Name	County	Term Ending
1	M.D. VanValkenburgh	Wasco	June 30, 2017
2	Dr. James R. Willcox Board	Wasco	June 30, 2017
3	Dave Fenwick Board Member	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	Karen Fairchild	Hood River	June 30, 2017
9	Arthur Babitz	Hood River	June 30, 2017
10	John Kasberger	Hood River	June 30, 2015
11	Shawn Whalen	Wasco	June 30, 2015
12	John Hutchison	Wasco	June 30, 2015
13	Marilyn Wong	Wasco	June 30, 2016
14	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

Tiffany Prince, Assistant to the President and Board of Education

Lori Ufford, Chief Academic and Student Affairs Officer

Will Norris, Chief Financial Officer

Robb Van Cleave, Chief Operating Officer

Bill Bohn, Chief Technology and Planning Officer



**Dr. Frank Toda**

**2015-16 Presidential Budget Message**

To the Board of Education, Budget Committee, and CGCC Community,

Our college was challenged in developing a balanced financial plan for the fiscal year 2015-16. Community College enrollment has declined state-wide as a strengthening economy temporarily reduces the need for professional retraining. This means the college is achieving its mission because its graduates are well positioned to take advantage of the growing economy with enhanced skills and training. However, it also means that the college must align its organizational size to current student demand.

Despite enrollment that has returned to pre-recession levels, state support has not. The Governor's Recommended Budget allocates 2.8% of the State's discretionary resources to Community Colleges, compared to 4.4% in the 2007-09 biennium. The college's 2015-16 Budget faces this new reality of permanently reduced public funding for higher education while continuing the institution's promise to the communities we serve. The budget I present to you continues the mission of our college, while safeguarding its long-term financial stability.

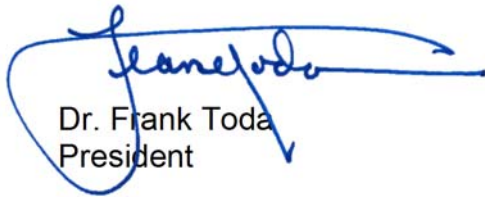
It took the aid of department directors, staff, and faculty chairs to identify routes to close a projected \$2.4 million divide between next year's revenue and expenses. Deficit reduction actions include a reduction-in-force, hiring freeze, and moderate increases to tuition and fees equal to state-wide averages. These expenditure reductions will mean decreased service levels and reallocation of responsibilities on remaining staff. The reductions will not mean reduced educational opportunities for our students or sacrifices to the college's core mission areas. After evaluating every option available for further reductions, the decision was made to continue to rely on some amount of operational reserves, but significantly less than previous years. This action takes the most draconian cuts off the table, but it also means that the college still has work to do in order to become structurally balanced.

The 2015-16 Budget continues every academic program, degree, and certificate. Existing full-time faculty members have been protected from layoff. Reductions to course offerings are expected to raise average class sizes from the mid-teens in 2014-15 to the low-twenties in the next 2015-16 academic year. Columbia Gorge Community College will continue to provide excellent faculty to student ratios.

It is important to recognize during this period of reductions that the college still has 80% of its operating budget to direct towards student success. The 2015-16 Budget makes strategic investments to ensure the college is well positioned for the future. Investments include continuing support for the fledgling welding and computer science programs, scholarships for exceptional local high school students, and a one-time investment to update the institution's academic master plan.

Large challenges remain in front of our college, but we have the right team and community to face these challenges head on and continue to succeed. Columbia Gorge Community College remains committed to the 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 community.

Sincerely,

A handwritten signature in blue ink that reads "Frank Toda". The signature is stylized with a large loop at the beginning and a long horizontal stroke extending to the right.

Dr. Frank Toda  
President

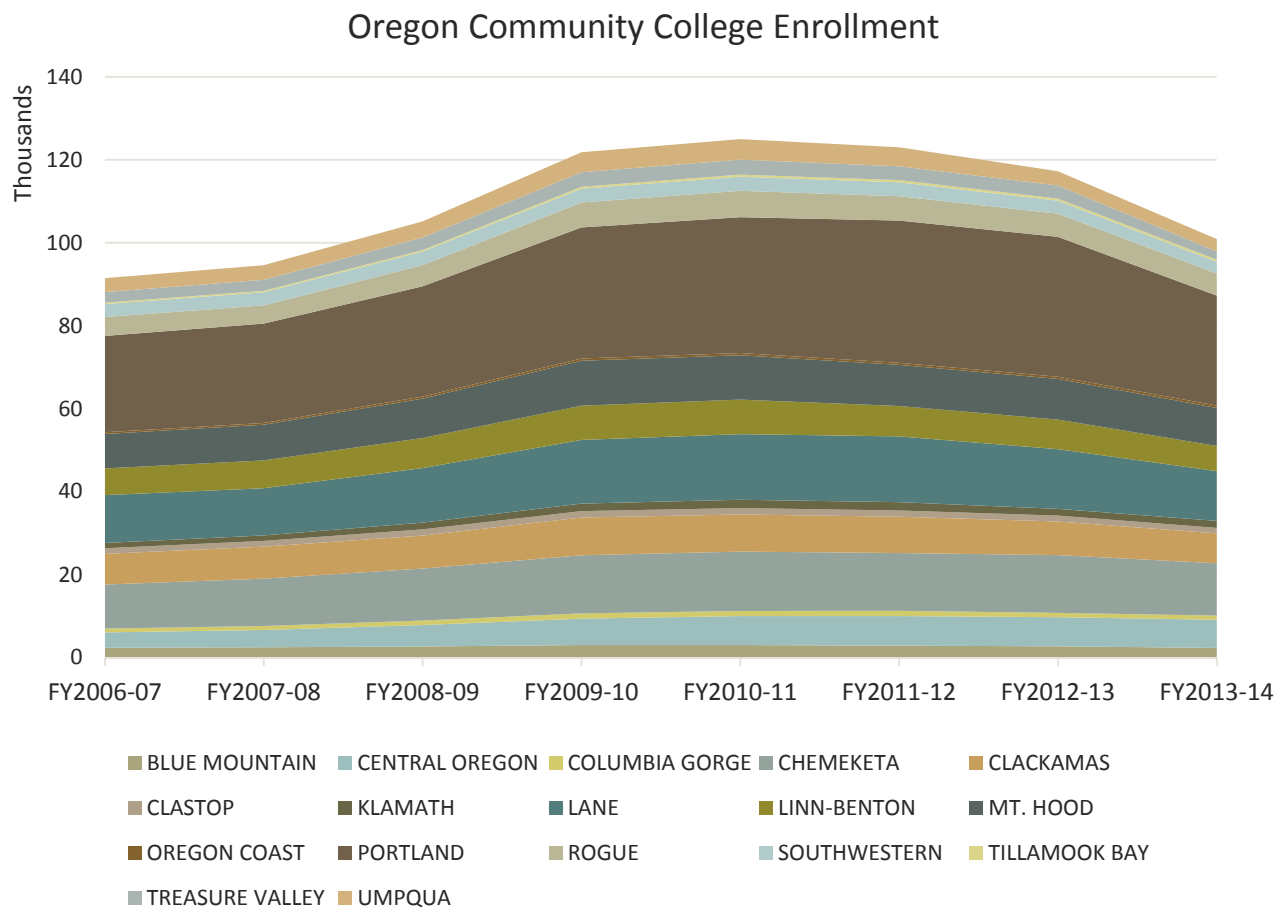
## ECONOMIC AND REVENUE ENVIRONMENT

### Enrollment

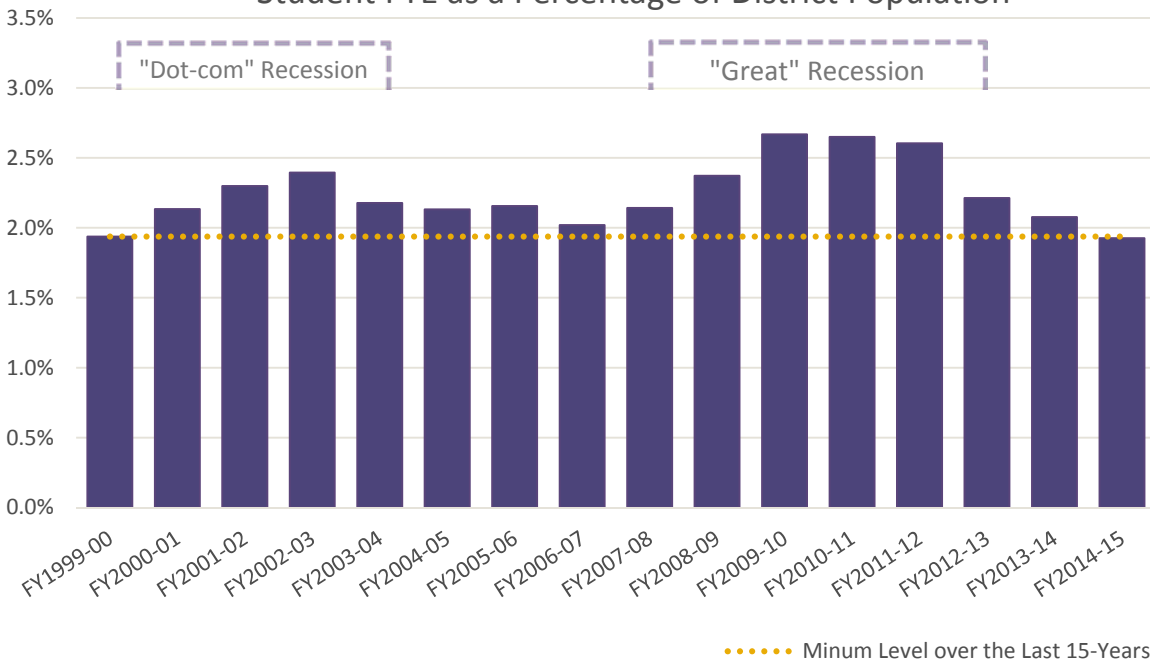
It has been seven years since the beginning of the Great Recession. Its impact on the Oregon economy was surpassed only to the Great Depression of the 1930's and the Timber Industry Collapse of the early 1980's. Paradoxically, times of economic turmoil are growth periods for Community Colleges. Displaced workers look to Community Colleges to acquire additional education and training.

As the economic recovery takes hold, the entire Oregon Community College system has experienced dramatic enrollment declines over the last several years. State-wide enrollment has decreased nearly 20% from recession era peaks. The lost tuition revenue to the college equals roughly \$3.1 million over the last three-years.

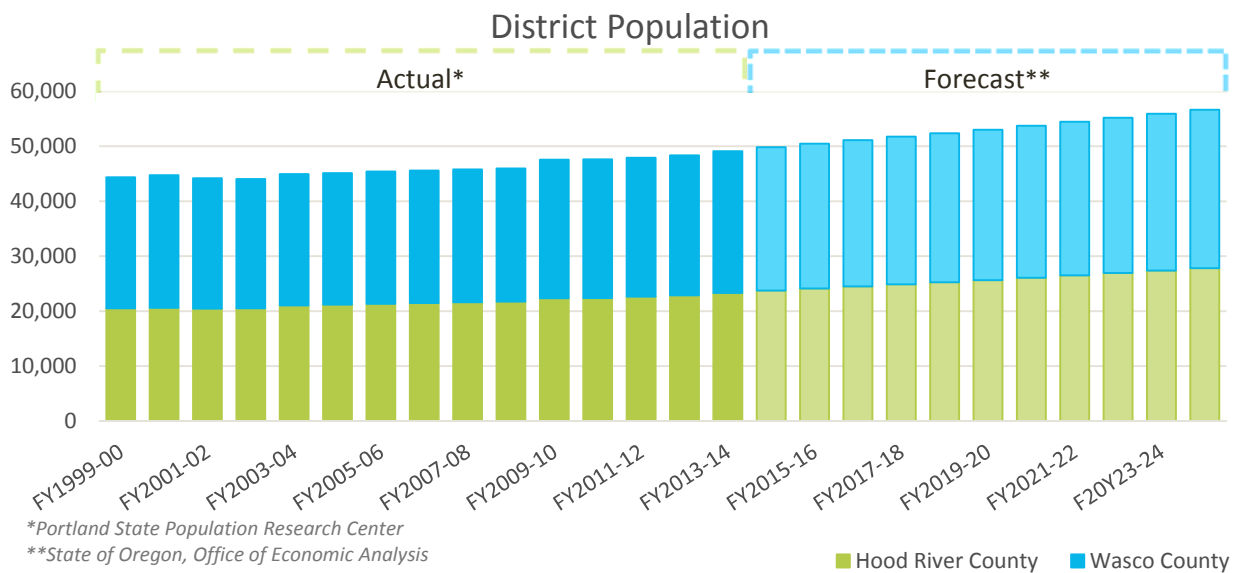
Columbia Gorge has followed the statewide pattern of enrollment declines, but has kept its size proportional to all other colleges. In other words, before, during, and after the recession, Columbia Gorge has held 1% of the total Oregon Community College student FTE.



## Columbia Gorge Community College Student FTE as a Percentage of District Population

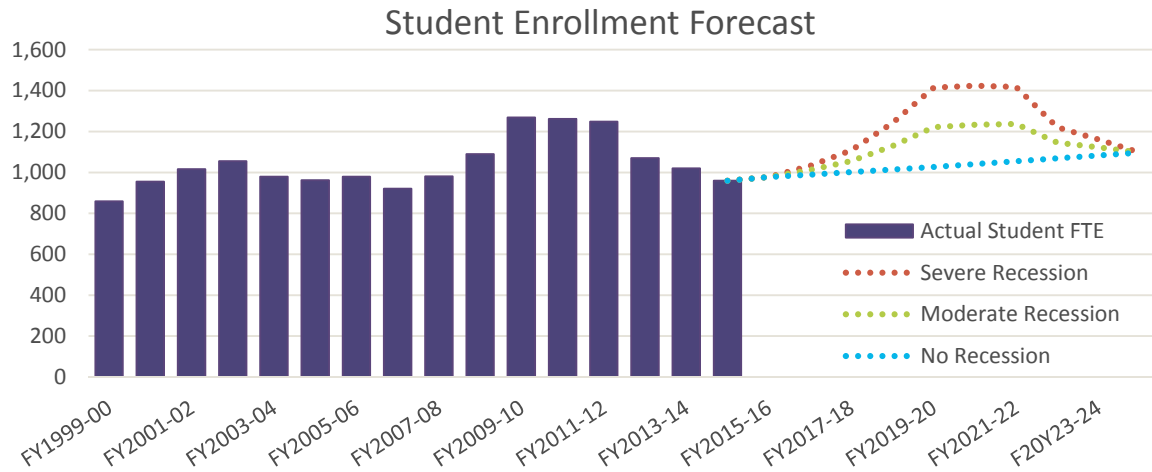


College enrollment is settling into its typical student levels experienced during periods of economic expansion. Student FTE has held steady at approximately 2% of district population during periods of normal economic growth. Enrollment then increases in proportionally to the depth of each economic downturn. Throughout the modern history of the United States, there has been at least one recession every decade. This suggests that it is only a matter of time until Columbia Gorge Community College can expect another period of rapid student growth.





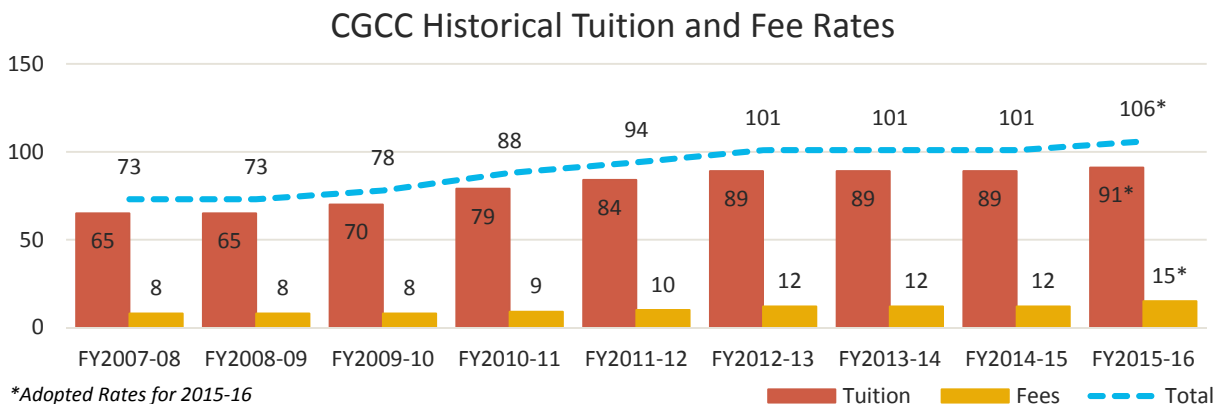
Over the long-term, prospects for enrollment growth are strong. Together, Hood River and Wasco Counties are expected to exceed state-average growth rates, increasing 14% over the next decade. The next recession could result in record high enrollment once again. However, the current economic expansion does not yet show signs of slowing. Planning conservatively requires assuming enrollment will remain steady for the next two to three years. The college must structurally balance its budget now to ensure it is well positioned to grow again in the future. The current assumption for fiscal year 2015-16 is flat enrollment for the next one to two years.



### Tuition & Fees

Tuition and Fees constitute approximately a third of the annual operating revenue for the Columbia Gorge Community College (CGCC). Tuition and fees were last raised for the 2012-13 academic year. The 2015-16 Budget includes a \$2 per credit increase to tuition, \$3 per credit increase to fees, as well as various increases to specific program and course fees. The rate increases are expected to generate \$174,000 in the next fiscal year, equal to approximately 7% of the estimated budget gap.

Rates for general tuition and fees have held flat for the last three academic years after experiencing large increases during the last recession.



### Enrollment Impact

Small to moderate increases to tuition and fees are not expected to negatively impact enrollment levels. During the recession when tuition and fees were increased significantly, enrollment also increased by 14%. Conversely, over the three-years in which tuition and fee rates have held flat, enrollment has declined 10%. During both periods of tuition increases and tuition freezes, CGCC enrollment remained at 1% of total Oregon Community College system-wide enrollment.

Columbia Gorge Community College students continue to receive an excellent return on their educational investment. A 2012 economic impact study found that CGCC student's lifetime income will increase \$8.40 for every \$1 invested in CGCC on average, with the total cost of attendance recouped within 7.1 years. The rate of return on CGCC student's educational investment is 22.1%. Additionally, unemployment rates for individuals with a two-year degree are 1.5% lower than individuals with a high-school diploma and 5.5% lower than individuals without a high-school diploma.

### Comparison to other Oregon Community Colleges

In the 2014-15 academic year, five Oregon community colleges charged lower tuition than CGCC and eleven colleges charged higher tuition. The 2015-16 tuition and fee schedule is equal to the current year state-wide average for all other Oregon community colleges at \$91 per credit tuition and \$15 per credit general fees.

Most or all Oregon Community Colleges are increasing tuition and fees for the upcoming year. Of the colleges which have reported 2015-16 tuition and fee rates to-date, 100% have increased costs. This insures that CGCC will continue to be below the state-wide average for total cost of attendance.

### Program and Course Fees

The 2015-16 Budget increases program and course specific fees. These increases include a \$200 increase to the Nursing Program Fee, \$25 increase to the Welding Course Fee, and establishment of a \$100 Medical Assisting Lab Fee. Additionally, the college will begin to charge normal tuition and fees for CG101 college readiness courses. These courses were previously taught by student advisors as part of their normal duties and offered to students free of charge. Due to staffing reductions in Student Services, these courses are now taught by part-time instructors. Each of the above fee increases were recommended by the respective department director of the affected program as a strategy to reduce the need for program reductions in the upcoming fiscal year.

## **Public Funding of Community Colleges**

### State of Oregon Support

Similarly to enrollment, the institution needs to adapt to a prolonged period of diminished state resources. Oregon now ranks 47<sup>th</sup> in the nation in support for Higher Education. The Governor's Recommended Budget dedicated 2.8% of discretionary resources to the Community College Support Fund. This compares to 4.4% in the

2007-09 biennium. This continues a decade long defunding of Oregon's Community Colleges. The Columbia Gorge Community College 2015-16 Budget expects a Legislatively Approved Budget appropriation of \$535 million, which is slightly higher than the Governor's Recommended Budget, for the Community College Support Fund.

State Support for Community Colleges as a Percent of General Fund Revenue

2007-09	2009-11	2011-13	2013-15	2015-17*
4.4%	3.7%	2.9%	3.0%	2.8%

*\*Governor's Recommended Budget*

## DEFICIT REDUCTIONS

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The fiscal year 2015-16 budget process started with a \$2.4 million dollar difference between expected revenues and what it would cost to continue current operations. Proportional reduction targets were distributed to department directors to identify options to close the 2015-16 deficit. The options generated by department staff included both expenditure reductions as well as new revenue.

In sum, 7.25% of the budget gap was closed with increased tuition and fees, 20.6% from continued use of reserves or transfers of expenditures to other funds, and the remainder was eliminated through expenditure reductions. While the current budget is balanced, it continues to rely on \$375 thousand of one-time money. This means the college is not yet in structural balance and must continue to examine options to operate more efficiently.

The 2015-16 budget makes certain strategic investments which required offsetting reductions in other areas of the organization. These investments include increased support for the Gorge Scholars Program, a planned update the College's Academic Master Plan, and continuation of most Title III funded activities after grant funding expires.

The table below summarizes the most significant year over year operational changes from fiscal year 2014-15 to 2015-16. Generally, items with less than a \$10,000 impact are excluded unless notable for another reason. Amounts shown indicate each activity's impact on the college's deficit. Both expense reductions and new revenue show as negative numbers because both reduce the college's budget gap. The figures express the cost to continue activities in 2015-16, not costs relative to the 2014-15 budget.

<b>College-wide</b>	Impact on Budget Gap	Positions
Non-Represented Employees Pay Freeze	(39,600)	-
Dedicated Funds for Academic Master Plan update	25,000	-
Transfer from Operating Reserves	(300,000)	-
Drawdown of General Fund balance	(75,000)	-
Increase to Tuition and Fees	(135,000)	-

Instruction	Impact on Budget Gap	Positions
<b>Arts &amp; Humanities</b>		
Reduction of thirty-six (36) sections <i>Expected to increase average class size from 13.9 to 19.1</i>	(128,340)	-
Reduced Materials & Supplies	(13,750)	-
<b>Business</b>		
Reduce four (4) sections <i>Expected to increase average class size from 14.1 to 16.8</i>	(14,000)	-
Savings from the voluntary resignation of one full-time Accounting Instructor	(109,140)	(1.0)
Part-time faculty wages necessary to transition course load from Accounting Instructor	56,000	-
<b>Health &amp; Wellness</b>		
Reduce seven (7) sections <i>Expected to increase average class size from 18.7 to 25.5</i>	(11,000)	-
<b>Math</b>		
Reduction of two (2) sections <i>Expected to increase average class size from 19.2 to 22.2</i>	(7,000)	-
<b>Science</b>		
Reduction of seven (7) sections <i>Expected to increase average class size from 15.1 to 17.9</i>	(27,300)	-
Increased Materials & Supplies	9,130	-
<b>Social Science</b>		

Reduction of nine (9) sections <i>Expected to increase average class size from 19.1 to 23.3</i>	(32,000)	-
<b>Computer (CAS/OS)</b>		
Reduction of nineteen (19) sections <i>Expected to increase average class size from 14.8 to 29.6</i>	(49,500)	-
<b>Computer Science</b>		
Increase class offerings by one (1). <i>The Computer Science program will enter its first full year and is continuing to build awareness and enrollment. Average class size in the previous year was 7.5</i>	3,500	
<b>Emergency Medical Technician Program</b>		
Reduction of three (3) Crisis Intervention courses <i>Expected to increase average class sizes from 10.8 to 19</i>	(6,300)	-
<b>Nursing</b>		
Reduction of one (1) clinical group and one (1) skills lab. <i>Increases the average group size from 6 to 8</i>	(20,000)	-
Increase Nursing Fee from \$700 to \$900. <i>Due to the specific requirements of nursing curriculum, course reductions were not an option without eliminating the program completely. The Nursing program has recommended increasing the program fee to contribute to the college's deficit reduction.</i>	(28,000)	-
<b>Other Professional</b>		
Reduction of four (4) early childhood classes, <i>Expected to increase average class sizes from 20.7 to 29</i>	(8,400)	-

Increase welding sections by two (2) <i>Welding is continuing to build enrollment as this new program grows. Average class size last year was 14.</i>	4,200	-
Increases to Materials & Services	3,620	-
The welding program has recommended increase the welding course fee from \$125 to \$150 to partially offset the costs of additional courses.	(1,400)	-
<b>Pre-College Math</b>		
Reduction of thirteen(13) sections <i>Expected to increase average class sizes from 17.7 to 25</i>	(48,100)	-
<b>Renewable Energy Technology Program</b>		
Eliminate RET Instructional Coordinator position	(48,090)	(1.0)
Eliminate RET Program Recruiter/Advisor position	(17,960)	(1.0)
<b>Medical Assisting</b>		
Medical Assisting, Establish Lab Fee of \$100	(1,600)	-
<b>Certified Nursing Assistance/Certified Medication Aide</b>		
<b>Reduce one CNA course</b> <i>Expected to increase average class size from 7.8 to 9.4. The CNA program is partially subsidized by the Oregon Veteran's Home, allowing for smaller average class sizes</i>	(6,000)	-
<b>Small Business Development Center</b>		
Reduce Administrative Help	(21,280)	(0.5)
<b>Post-Secondary and Pre-College</b>		
Reduced evening Instruction and Lab Hours, consolidate similar classes, eliminate courses with historically low enrollment	(77,460)	-
Charge tuition for CG101. <i>This college readiness course was historically taught</i>	(8,000)	-

<i>free of charge by student services advisors on straight time. The reduction in advisors has resulted in these courses being taught by part-time faculty members. Charging tuition offsets the costs of the instructor's wages.</i>		
<b>English for Speakers of Other Languages</b>		
Reduction of three (3) sections <i>Expected to increase average class sizes from 9.7 to 10.8</i>	(14,400)	-
Move all classes to ten (10) weeks	(6,900)	-
<b>Adult Continuing Education</b>		
Transfer Customized Training Coordinator (365) out of the General Fund to a dedicated Special Revenue Fund	<b>(33,200)</b>	<b>(0.5)</b>

**Academic Support** Impact on  
Budget Gap      Positions

<b>Instructional Administration</b>		
Transition Grant Development Coordinator from Student Services	66,660	1.0
Half-Time Admin Assistant transferred from SBDC	21,280	0.50
<b>Distance Education &amp; Instructional Technology</b>		
Reduced Materials & Supplies	(10,620)	-
<b>Library</b>		
Eliminate Part-time Reference Librarian position	(7,900)	(0.5)
Eliminate Digital Access Librarian position	(62,320)	(1.0)
Reduce Electronic Database <i>Eliminate Access Science, OED Online, Chronicle of Higher Ed, Literary Ref Center</i>	(6,120)	-



Reduce Print Collection <i>Transition away from print textbooks to electronic databases. Reserve textbooks are not highly utilized by students</i>	(6,000)	-
Additional Reduced Materials & Supplies	(12,770)	-
Increase Print Collection	4,000	-

**Student Services** Impact on  
Budget Gap      Positions

<b>Registration &amp; Admissions</b>		
Retain Registrar after Title III funds are exhausted	33,050	0.5
Eliminate Financial Aid Administrative Specialist position <i>The office can no longer guarantee an answer to the Financial Aid phone during all business hours, proactively follow-up with students for outstanding documents, maintain campus postings on a timely basis, or provide financial aid back-up in Hood River on Fridays</i>	(46,400)	(1.0)
Eliminate Student Services Asst. to Admin Chief position	(74,260)	(1.0)
Increase to Materials & Services <i>Continues activities previously funded through Title III in the General Fund</i>	19,100	-
<b>Advising</b>		
Eliminate one (1) Student Advisor position <i>The reduction leaves two (2) academic advisor positions remaining and a half-time ADA advisor</i>	(72,400)	(1.0)
<b>Financial Aid Administration</b>		
Eliminate Financial Aid Specialist position <i>The Financial Aid Administrative office will be unable to proactively research and distribute information on</i>	(52,000)	(1.0)

<i>incoming scholarship opportunities through print and TV announcements. Financial Aid presentations to CG100 classes are discontinued. Flyers, handouts, website postings, and the Financial Aid college newsletter are no longer being produced</i>		
Increase to Contracted Services for SALT program	6,050	-
<b>Career Services</b>		
Eliminate Career Counselor position within Student Services and transition the employee to Grant Development	(66,660)	(1.0)
<b>ADA Services</b>		
Retain Advisor for Students with Disabilities after Title III funds are exhausted	11,060	0.25
<b>Student Success Initiatives</b>		
End participation in Achieve the Dream	(35,000)	-

**Institutional Support**

Impact on  
Budget Gap      Positions

<b>Governing Board</b>		
Reduced Materials & Supplies	(13,870)	-
<b>President's Office</b>		
Eliminate Marketing Coordinator Position <i>This marketing position became vacant after a resignation. The duties of the Marketing Coordinator have been delegated to existing staff</i>	(64,440)	(1.0)
Eliminate Institutional Researcher Position <i>The Institutional Researcher (IR) position became vacant after a voluntary resignation. The savings from this eliminated position are net of a contract</i>	(17,480)	(0.25)

<i>with Rogue Community College to perform some of the position's essential reporting functions.</i>		
Reduce Discretionary Fund <i>Limits the College's ability to quickly react and take advantage of opportunities for strategic investment, such as providing matching funds for grants</i>	(100,000)	-
Reduced Materials & Supplies	(23,560)	-
<b>Public Information &amp; Communications</b>		
Electronic Class Schedule <i>Limited paper copies will continue to be printed and delivered to strategic locations in the community. Mass mailings of the scheduled to all district addresses will be replaced by an online only course schedule.</i>	(10,770)	-
Reduced Materials & Supplies	(9,300)	-
<b>Accreditation &amp; Elections</b>		
Eliminate unnecessary elections budget during the off-year election cycle, eliminate employee conferences and training on accreditation standards	(16,700)	-
<b>Insurance/Legal/Audit</b>		
Legal Additional legal counsel is required during this period of reductions-in-force and for the upcoming renegotiation of the Collective Bargaining Agreements	10,000	-
Insurance <i>The college's assets were revalued in the current year revealing that their full asset value was not completely insured.</i>	18,600	-
<b>Human Resources</b>		
Eliminate Procurement Specialist position <i>The duties of the position will be distributed between</i>	(35,170)	(0.5)

<i>the Chief Operating Officer and Chief Financial Officer. The college does not anticipate a high volume of large procurements over the next one to two years.</i>		
Eliminate Payroll & Benefits Specialist Position <i>The duties of the position will be distributed among existing staff. Implementation of electronic timekeeping is expected to partially offset some of this workload.</i>	(56,900)	(1.0)
Miscellaneous (Bottle water, tuition reimbursement, etc.)	(22,360)	-
Reduced Tuition Waivers	(20,000)	-
<b>Resource Development</b>		
Eliminate Chief Institutional Advancement Officer Position <i>Duties of the position will be redistributed to the President, Chief Operating Officer, and Chief Financial Officer</i>	(127,680)	(1.0)
Eliminate Resource Development Coordinator Position	(69,200)	(1.0)
Continue Foundation Development Director position in the General Fund after Title III funds are exhausted.	32,740	0.5
Reduction in other Contract Services <i>The expiration of the Title III grant has reduced the need for grant consultant spending</i>	(35,000)	-
<b>Information Technology</b>		
Eliminate IT Classified Front Desk position <i>Duties will be redistributed to existing staff</i>	(55,400)	(1.0)
Eliminate IT Tech Support position <i>Duties will be redistributed to existing staff</i>	(44,100)	(1.0)

Continue Online Services Specialist in General Position is Position continued in the General Fund after Title III funds are exhausted	23,850	0.5
Lengthen equipment replacement cycle <i>Extending standard replacement cycle by one-year. Increases risk of equipment failure and unexpected replacement costs throughout the year.</i>	(52,470)	-
Reduce various software licenses, purchase less expensive computers	(27,098)	-

**Plant and Operations** Impact on  
Budget Gap      Positions

<b>Facilities Services</b>		
Eliminate Facilities Services Admin Asst. position <i>With the cessation of construction activities and the advent of the on-line work order system, impact will be minimized and duties assigned to management.</i>	(32,670)	(1.0)
<b>Custodial, Grounds, and Building Maintenance</b>		
Reduce Other Contracted Services <i>Possible deeper costs for deferred maintenance down the road but similar in nature to other Oregon Community College situations</i>	(15,000)	-
Eliminate Custodial Technician position <i>Duties redistributed to other team members. This will slightly lower the high cleaning standards that have been enjoyed by college users and force efficiency. We are fortunate to have experienced and motivated Custodial Technicians</i>	(49,180)	(1.0)
Eliminate Facilities Services Tech position <i>Workload will be shared with other team members. This will slow the response time to second and third tier work requests</i>	(43,620)	(1.0)

<b>Utilities</b>		
<b>Reduced utilities</b> <i>Careful use of energy dollars and operational forecasting make this a minimal impact item</i>	(12,300)	-

<b>Transfers</b>	Impact on Budget Gap	Positions
<b>Increased Support for Gorge Scholars</b> <i>2014-15 funding was insufficient for the number of qualified applicants</i>	10,000	-
<b>Move Principle Debt Service Payment to Capital Project Fund</b> <i>Interest expense remains in the General Fund. Principle payments drawn from the Capital Project funds will limit the funds available to further develop the Nix property</i>	(87,000)	-

## **STRATEGIC INVESTMENTS**

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### **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. The program grew significantly in the 2014-15 academic year, requiring a mid-year supplemental budget adjustment to ensure all eligible students could take advantage of the program. The fiscal year 2015-16 budget includes \$35,000 for Gorge Scholars tuition waivers.

### **Computer Science**

2014-15 was a pilot year to develop new Computer Science curriculum. The program is currently under review by the Northwest Commission on Colleges and Universities. If approved, it will be the first new degree track added to the College in eight years. The Computer Science department includes a new full-time faculty position and development of nine new courses. Program development was in partnership with the Gorge Technology Alliance and Portland State University (PSU). Curriculum was specifically tailored to support articulation to PSU's four-year computer science degree. Program development was made possible through a \$75,000 Enterprise Zone Tax Abatement Agreement with Wasco County and the City of The Dalles to support regional economic development. Computer Systems Analyst positions are projected to be a growing occupation in the Columbia Gorge region by the State of Oregon Employment Department.

### **Welding Program**

Development of welding courses were supported by a \$100,000 investment by Sherman County to purchase and install welding hoods and other equipment in The Dalles Readiness Center. Courses are taught jointly on the Columbia Gorge Community College campus and at the Hood River Valley High School Metals Shop. Welding courses specifically support the Renewable Energy Technology Program, but also provide the opportunity to better integrate Columbia Gorge Community College with the area high-schools.

### **Academic Master Plan Update**

The existing Academic Master Plan was developed in 2012 and expires in the upcoming year. This plan guided the college through independent accreditation and the development of the newest Computer Science program. The fiscal year 2015-16 budget includes dedicated funds to update the Academic Master Plan. The 2014-15 fiscal year included an academic program gap analysis which is currently underway. This will provide data to support a full master planning effort over the next fiscal year. The process will include connecting with stakeholders throughout the community to inform what Columbia Gorge Community College's future programs offerings should be.

## **EDUCATION ACHIEVEMENT COMPACT**

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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 Proposed Budget will be transmitted to the college’s Achievement Compact Committee concurrently with Budget Committee to review. The Achievement Committee will provide testimony to the Budget Committee on the Proposed Budget’s alignment with the achievement compact.



## **BUDGET STRUCTURE**

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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.

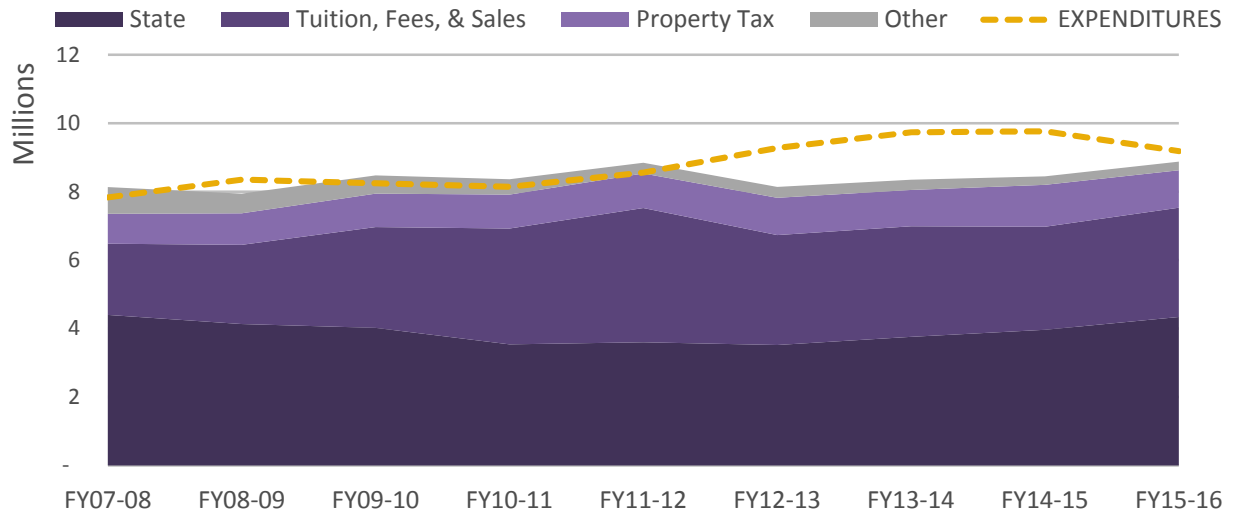
### **Budget Development**

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 relied on operating reserves for the previous three-years and will need to continue to do so in fiscal year 2015-16, but to a much lesser degree. The fiscal year 2013-14 budget required a mid-year supplemental budget transfer of \$485,000. The 2014-15 fiscal year budgeted an additional transfer from reserves of \$2,100,000. The fiscal year 2015-16 budget makes progress towards the goal of balancing expenditures to revenues directly, but continues to require a \$300,000 transfer from operating reserves. This transfer will leave approximately \$160,000 of operating reserves remaining. The college continues to maintain a Facilities and Pension Obligation Bond reserve.

## General Fund Structural Revenue and Expenditures

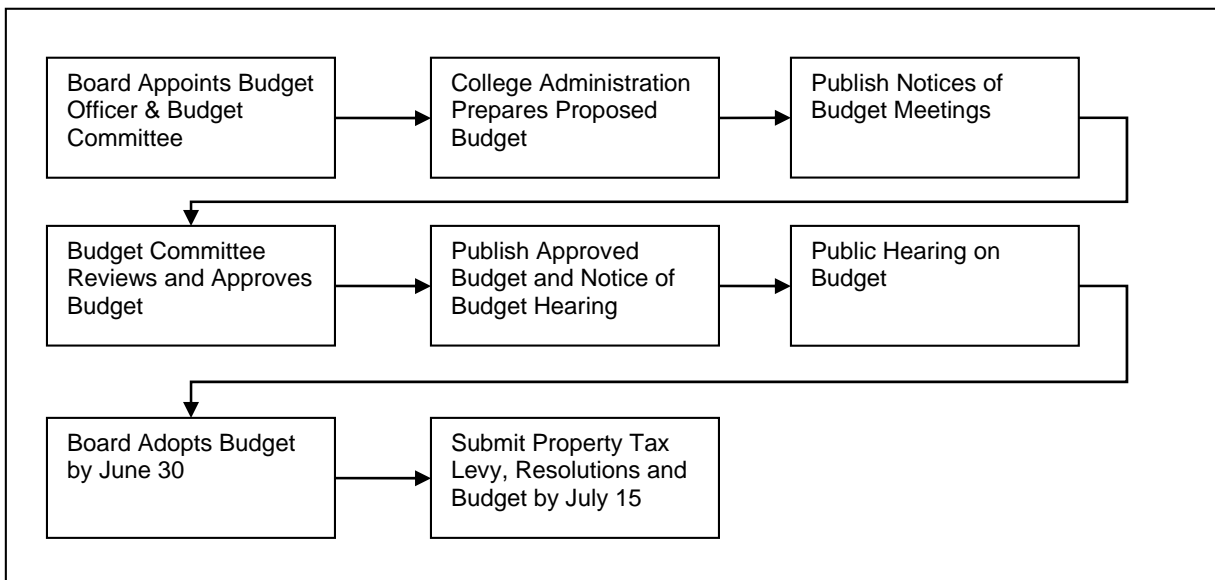


*FY 14-15 estimate-to-close, April Financial Report to the Board of Education  
5<sup>th</sup> State payment applied to preceding year  
Transfers to and from Operating Reserves excluded*

Expected Proposed

The fiscal year 2014-15 budget message noted that structurally aligning revenues to expenditures was, “not a change that could be completed in one year.” The college has operated a structural deficit for three consecutive years. The current budget makes major progress in structural deficit elimination, but continues to rely on a \$300,000 transfer from reserves and approximately \$75,000 of general fund balance. The fiscal year 2015-16 budget is a fiscally sound approach that limits the most drastic reductions to services.

### Budget Process



## **General Fund**

### Revenue

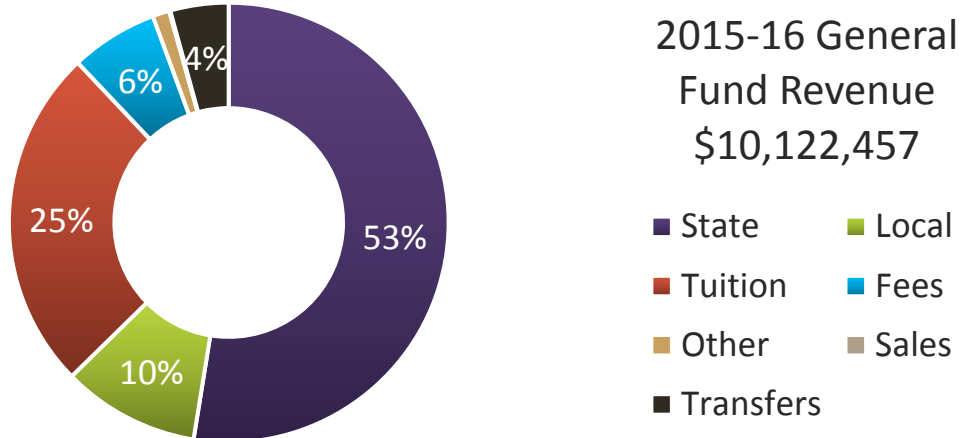
The Community College Support Fund (CCSF) distribution model was used to estimate the amount of State revenue for Columbia Gorge Community College based on the House Co-chair's budget of \$535 million for community colleges for the 2015-17 biennium. Allowances have been made to allow for changes in the State CCSF funding after the budget has been adopted.

In this first year of the biennium, fiscal year 2015-16, CGCC will receive five payments expected to total \$5,281,094. The fifth payment of \$944,621 is specifically reserved for future expenditure in the second year of the biennium when CGCC will receive three payments. The payment deferrals enacted by the 2003 Oregon State Legislature are expected to continue in future years. In 2015-16, State revenue represents approximately 53 percent of General Fund revenue. Property tax revenue is estimated to increase by 2% over the current year receipts, including 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 10.1 percent of General Fund revenue.

Tuition and fees are grouped in three categories of tuition, instructional fees, and special fees and represent 31.7 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 2015-16 is projected to remain steady from the 2014-15 enrollment level. The Budget includes raising tuition and college-wide fees to the 2014-15 state average of \$91 per credit tuition and \$15 per credit fees. The budget also includes increases to several course and program specific fees.

Other revenue sources include indirect cost recovery revenue, interest, unrestricted and restricted gifts and other income and represents 1.3 percent of General Fund revenue. The college estimates total gifts of \$43,100, from health care partners designated to support nursing and nursing assistant programs.

The following chart summarizes the sources of General Fund revenue



Transfers In

Transfers from Special Funds are estimated to be \$130,200 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 \$300,000. The following schedule of inter-fund transfers lists the budgeted transfers to the General Fund from Special Funds. Transfers from Special Funds represent 4.0 percent of General Fund revenue.

<b>Transfers to General Fund from Special Funds</b>	<b>FY 2015-16</b>
Building Lease Fund	130,200
Reserve Fund-General Operations	300,000
<b>Total Transfers to General Fund from Special Funds</b>	<b>\$430,200</b>

Transfers Out

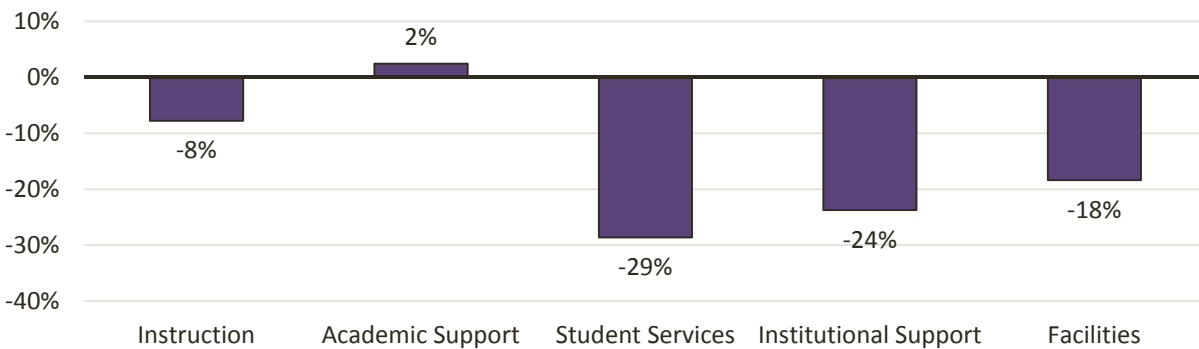
A transfer from the General Fund of \$5,000 to the Co-curricular Activities Fund is budgeted to balance resources and requirements of planned co-curricular activities. A transfer of \$22,500 from the General Fund to the Federal Student Aid Fund is budgeted as required program matching funds. A transfer of \$35,000 from the General Fund to the Gorge Scholars for tuition waivers. The following schedule of inter-fund transfers lists the budgeted transfers to Special Funds from the General Fund.

<b>Transfers to Special Funds from General Fund</b>	<b>FY 2015-16</b>
Transfer to Co-curricular Activities Fund from General Fund	\$5,000
Transfer to Federal Student Aid from General Fund	22,500
Transfer to Gorge Scholar Program	35,000
<b>Total Transfers to Special Funds from General Fund</b>	<b>\$62,500</b>

## Expenses

The contingency budget of \$400,000 represents 4.4 percent of total expenditures as compared to the prior year's percent of adjusted budget 5.3 percent as of March 31, 2014. The Contingency budget of \$400,000 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.

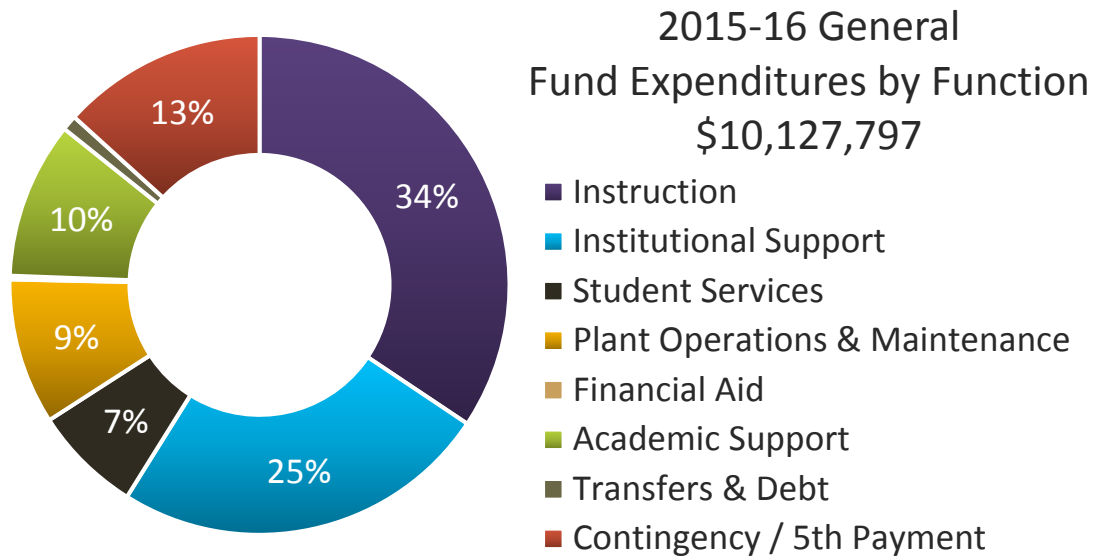
**Budget Changes by Function**  
Adjusted 2014-15 to Adopted 2015-16



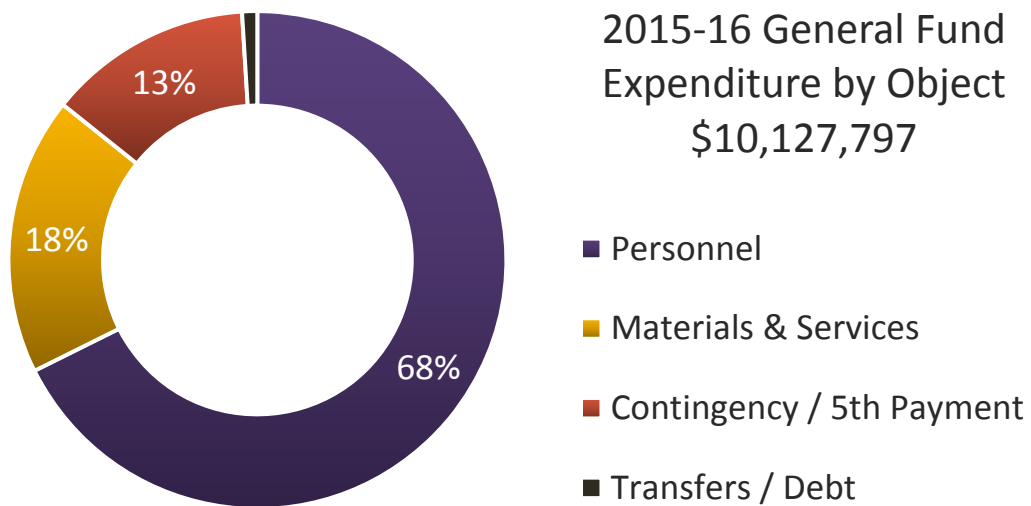
**General Fund 2015-16 Adopted Expenditures and Requirements**

Function	2014-15 Adjusted Budget	2014-15 % of Total	2015-16 Adopted Budget	2015-16 % of Total
Instruction	\$3,772,731	34.3%	3,479,582	37.9%
Academic Support	1,002,428	9.1%	1,026,979	11.2%
Student Services	1,062,197	9.6%	758,201	8.3%
Institutional Support	3,195,867	29.0%	2,437,876	26.5%
Student Financial Aid	23,454	0.2%	24,393	0.3%
Plant Operations & Maintenance	1,172,190	10.6%	956,823	10.4%
Contingency	585,500	5.3%	400,000	4.4%
Debt Service	124,160	1.1%	36,822	0.4%
Transfers	69,429	0.6%	62,500	0.7%
<b>Total Operating Expenses</b>	<b>\$11,007,956</b>	<b>100.0%</b>	<b>\$9,183,176</b>	<b>100.0%</b>

The following chart summarizes Adopted General Fund requirements, including transfers out, by Function classification.



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



## Wage, Salary, and Employer Payroll Expense Factors

Personnel expenses account for 67.6 percent of the General Fund budget and 37% 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 three-year represented employees 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 2015-16. Classified employee step movement are based on salary schedule, and step movement is based on hours worked.

Management and confidential employees' salaries are based on the salary schedule approved by the CGCC Board of Education on July 1, 2013. This employee group will receive a wage freeze in the fiscal year 2015-16.

The budget document details other payroll expenses within each cost center or special fund. Social security and Medicare taxes are 7.65% of wages. Workers compensation premiums are estimated to be 4.1525% of wages for custodial and maintenance employees and 0.4659% 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 1.7% 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 2015-17, effective July 1, 2015 through June 30, 2017, are based on the December 31, 2014 valuations. The PERS rate applied to Tier 1 and Tier 2 members is 13.93% of wages. The Oregon Public Services Retirement Plan (OPSRP) rate is 8.38% of wages in the upcoming fiscal year.

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	0.1102	0.0561	0.2103
	07/1/2015-6/30/2017	0.1393	0.0430	0.1823

OPSRP	1/1/2004-6/30/2005	0.0804	0.0000	0.0804
	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
	07/1/2013-6/30/2015	0.0912	0.0561	0.1913
	07/1/2015-6/30/2017	0.0838	0.0430	0.1268

The PERS employer contributions represent approximately 25% of the total cost for other payroll expenses. These rates do not include the mandatory 6 percent employee contribution for eligible employees.

Medical, vision, dental, disability, life, and accidental death and dismemberment insurance are provided to full-time employees through the Oregon Educator's Benefit Board and Standard Insurance Company. The employer cost of health insurance represents approximately 44% 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.

### **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 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. Currently inactive.
- 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 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. Currently Inactive.
- Caithness Grant account support for the Renewable Energy Technology Program. Caithness has committed \$25,000 per year in support of the RET program. \$10,000 of these funds are distributed by the College Foundation in the form of scholarships. \$15,000 is used in this grant account for equipment purchases.

## **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.
- The Developmental Education Redesign account records grant funded college expenses in support of the state-wide pre-college math redesign initiative.

### **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.
- The Aspire Grant account records activities in support of the OSAC funded Aspire Mentorship program which matches trained mentors with high-school student to increase college enrollment.
- The Student Assistance Grant establishes imbedded college advising offices in The Dalles high-school. Currently Inactive.
- The Oregon Opportunity grant account provides state funded scholarships to students in financial need.

### **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 Gorge Wind Challenge account supports the annual high-school and middle school engineering contests held on the Columbia Gorge Community College Campus

### **Special Revenue Fund – Institutional Support**

- The U.S. Department of Education Title III account records the five year developing institutions grant awarded in 2010-11 now in its final year.
- The Insurance account records the unanticipated receipt of insurance claim proceeds and expenditures.
- The Miscellaneous Grant Account establishes appropriations to allow for rapid acceptance and expenditure of grants throughout the year consistent with Board of Education policy.

### **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.
- 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. To-date this fund has never held a balance due to a lack of funds available for budget transfer.

### **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 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.

## **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 \$1,421,325 for the Debt Service Fund - District General Obligation Bonds in Hood River and Wasco Counties – The final bonds mature on June 15, 2025.

# ALL FUNDS SUMMARY

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Adopted Budget Next Year 2015-16
Beginning Fund Balance	\$6,595,586	\$6,444,840	\$3,857,723
Current Year Property Taxes, other than Local Option Taxes	2,438,103	2,312,179	2,361,888
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	3,261,038	3,248,796	3,256,910
Other Revenue from Local Sources	0	6,000	15,000
Revenue from State Sources	5,469,629	4,611,041	5,808,847
Revenue from Federal Sources	4,419,706	6,842,188	4,131,669
Interfund Transfers	643,171	2,482,780	492,700
All Other Budget Resources	1,162,446	1,164,126	1,273,429
<b>Total Resources</b>	<b>\$23,989,680</b>	<b>\$27,111,950</b>	<b>\$21,198,166</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$8,397,916	\$8,739,393	\$7,689,514
Materials & Services	2,727,220	3,445,451	2,849,564
Financial Aid	3,867,715	6,399,463	4,247,888
Capital Outlay	409,089	883,794	143,780
Debt Service	1,736,858	1,803,406	1,847,867
Interfund Transfers	643,171	2,482,480	492,700
Operating Contingency	0	585,500	400,000
All Other Expenditures	0	0	0
Unappropriated Ending Fund Balance & Reserves	6,207,710	2,772,463	3,526,853
<b>Total Requirements</b>	<b>\$23,989,679</b>	<b>\$27,111,950</b>	<b>\$21,198,166</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$4,060,874	\$4,337,414	\$4,135,829
FTE	51	53	47
Academic Support	\$910,561	\$1,002,428	\$1,026,979
FTE	13	11	11
Student Services other than Student Loans and Financial Aid	\$1,190,596	\$1,545,277	\$918,957
FTE	15	15	10
Student Loans and Financial Aid	\$3,914,313	\$6,230,516	\$4,318,893
FTE	4	4	2
Public Service	\$387,509	\$493,623	\$443,279
FTE	4	4	4
Institutional Support	\$3,417,932	\$3,736,234	\$2,562,876
FTE	28	27	18
Facility Maintenance	\$1,199,521	\$1,430,070	\$1,090,153
FTE	14	14	11
Facilities Acquisition and Construction	\$324,312	\$692,539	\$433,780
FTE	0	0	0
Interfund Transfers	643,171	2,482,480	492,700
Debt Service	1,733,180	1,803,406	1,847,867
Operating Contingency	0	585,500	400,000
Unappropriated Ending Fund Balance and Reserves	6,207,710	2,772,463	3,526,853
<b>Total Requirements</b>	<b>\$23,989,679</b>	<b>\$27,111,950</b>	<b>\$21,198,166</b>
<b>Total FTE</b>	<b>129</b>	<b>128</b>	<b>103</b>

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2013-14	Rate or Amount Imposed This Year 2014-15	Rate or Amount Adopted Next Year 2015-16
Permanent Rate Levy (Rate Limit \$0.2703 per \$1,000)	0.2703	0.2703	0.2703
Local Option Levy	-	-	-
Levy For General Obligation Bonds	1,379,013	1,391,526	1,421,325

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$16,105,000	-
Pension Obligation Bonds	4,986,970	-
Full Faith and Credit Bonds	1,610,645	-
<b>Total</b>	<b>22,702,615</b>	<b>-</b>

COLUMBIA GORGE COMMUNITY COLLEGE  
BUDGET CONTENTS  
2015-2016

		Page
100	<b>GENERAL FUND</b>	
	RESOURCES	1
	REQUIREMENTS	4
	<b>INSTRUCTION</b>	<b>7</b>
	<b>GENERAL ACADEMIC INSTRUCTION</b>	
101	ARTS & HUMANITIES	8
102	BUSINESS ADMINISTRATION	10
105	HEALTH AND WELLNESS	12
106	MATH	13
107	SCIENCE	15
108	SOCIAL SCIENCE	17
109	FIRST AID & CPR	19
110	EARLY COLLEGE	20
	<b>CAREER &amp; TECHNICAL EDUCATION PREP</b>	
121	COMPUTER APPLICATIONS/OFFICE SYSTEMS	21
122	COMPUTER SCIENCE	23
125	EMERGENCY MEDICAL TECHNICIAN PROGRAM	24
127	NURSING	26
128	OTHER PROFESSIONAL TECHNICAL	28
129	PRE-COLLEGE MATH	30
130	RENEWABLE ENERGY	31
131	MEDICAL ASSISTING	33
133	MEDICAL TERMINOLOGY	34
	<b>CAREER &amp; TECHNICAL ED SUPPLEMENTAL</b>	
141	CERTIFIED NURSING ASSISTANT/CERTIFIED MEDICATION AIDE	35
142	SMALL BUSINESS DEVELOPMENT CENTER	36
143	SMALL BUSINESS MANAGEMENT	38
	<b>PRE-COLLEGE (DEVELOPMENTAL EDUCATION)</b>	
161	PRE COLLEGE	39
162	ENGLISH SPEAKERS OF OTHER LANGUAGES	41
163	POST SECONDARY REMEDIAL	43
	<b>OTHER REIMBURSEABLE INSTRUCTION</b>	
171	ADULT CONTINUING EDUCATION	45
172	HEALTH AND SAFETY ADULT EDUCATION	47



COLUMBIA GORGE COMMUNITY COLLEGE  
BUDGET CONTENTS  
2015-2016

	Page
<b>ACADEMIC SUPPORT</b>	<b>49</b>
201 INSTRUCTIONAL ADMINISTRATION	50
203 DISTANCE EDUCATION & INSTRUCTIONAL TECHNOLOGY	52
204 INSTRUCTIONAL STAFF DEVELOPMENT	53
221 LIBRARY	54
<b>STUDENT SERVICES</b>	<b>57</b>
301 REGISTRATION AND ADMISSIONS	58
302 ADVISING	60
303 FINANCIAL AID ADMINISTRATION	61
304 CAREER SERVICES	62
305 STUDENT RECOGNITION	63
306 ADA SERVICES	64
310 STUDENT SUCCESS INITIATIVES	65
321 GED TESTING	66
331 STUDENT GOVERNMENT	67
332 PHI THETA KAPPA	68
<b>INSTITUTIONAL SUPPORT</b>	<b>69</b>
501 GOVERNING BOARD	70
502 PRESIDENT'S OFFICE	71
503 PUBLIC INFORMATION AND COMMUNICATIONS	73
504 ELECTIONS	74
505 ACCREDITATION	75
511 BUSINESS OFFICE	76
512 INSURANCE LEGAL AUDIT	78
521 HUMAN RESOURCES	79
531 RESOURCE DEVELOPMENT	81
541 INFORMATION TECHNOLOGY SERVICES	83
551 COMMUNICATIONS	85
<b>FINANCIAL AID</b>	
601 FINANCIAL AID	86
<b>PLANT OPERATION AND MAINTENANCE</b>	<b>87</b>
701 FACILITIES SERVICES	88
702 BUILDING MAINTENANCE	90
703 GROUNDS MAINTENANCE	91
704 CUSTODIAL SERVICES	92
705 UTILITIES	93

COLUMBIA GORGE COMMUNITY COLLEGE  
BUDGET CONTENTS  
2015-2016

	Page
911 CONTINGENCY	94
921 DEBT SERVICE	96
931 TRANSFERS	97
<b>SPECIAL REVENUE FUNDS</b>	<b>99</b>
105 GRANT FUND	100
296 BUILDING LEASE FUND	153
297 FOOD SERVICE	156
301 CAPITAL PROJECTS FUND	157
302 STATE CAPITAL PROJECTS FUND	158
<b>DEBT SERVICE</b>	<b>159</b>
402 DEBT SERVICE - DISTRICT GO BONDS	160
451 DEBT SERVICE - PENSION BONDS	161
<b>RESERVE FUNDS</b>	<b>162</b>
501 RESERVE FUND - FACILITIES & GROUNDS	162
502 RESERVE FUND - GENERAL OPERATIONS	163
503 RESERVE FUND - INSTRUCTIONAL EQUIPMENT REPLACEMENT	164
<b>ENTERPRISE FUNDS</b>	<b>165</b>
601 COLLEGE BOOKSTORE	166
<b>FIDUCIARY FUNDS</b>	<b>168</b>
705 STUDENT CLUB FUND	168
<b>STUDENT AID FUNDS</b>	<b>172</b>
800 FEDERAL STUDENT AID	172
805 SCHOLARSHIP	176

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100</b>	<b>GENERAL FUND</b>								
	<b>GENERAL FUND RESOURCES</b>								
	<b>REVENUE</b>								
	<b>STATE SOURCES</b>								
100-00-000-00-4111	STATE COMMUNITY COLLEGE SUPPORT	2,529,177	4,737,108	3,961,067	5,281,094	5,281,094	5,281,094	1,320,027	133%
100-00-000-00-4162	OCCWD STRATEGIC RESERVE FUND	12,133	0	0	0	0	0	0	na
	<b>TOTAL STATE SOURCES</b>	<b>2,541,310</b>	<b>4,737,108</b>	<b>3,961,067</b>	<b>5,281,094</b>	<b>5,281,094</b>	<b>5,281,094</b>	<b>1,320,027</b>	
	<b>LOCAL SOURCES - PROPERTY TAX</b>								
100-00-000-00-4201	WASCO CURRENT PROPERTY TAX	496,035	473,402	460,000	486,468	522,394	522,394	62,394	106%
100-00-000-00-4202	WASCO PRIOR YRS PROPERTY TAX	18,986	31,125	19,000	31,984	34,347	34,347	15,347	168%
100-00-000-00-4203	OTHER TAXES WASCO	100,925	76,113	75,000	3,214	3,452	3,452	( 71,548)	4%
100-00-000-00-4211	HR CURRENT PROPERTY TAX	452,870	466,704	452,000	479,585	515,002	515,002	63,002	106%
100-00-000-00-4212	HR PRIOR YRS PROPERTY TAX	16,395	11,545	10,000	11,864	12,740	12,740	2,740	119%
100-00-000-00-4213	OTHER TAXES HOOD RIVER	2,068	2,382	1,593	2,448	2,628	2,628	1,035	154%
	<b>TOTAL LOCAL SOURCES - PROPERTY TAX</b>	<b>1,087,279</b>	<b>1,061,271</b>	<b>1,017,593</b>	<b>1,015,563</b>	<b>1,090,563</b>	<b>1,090,563</b>	<b>72,970</b>	
	<b>TUITION</b>								
100-00-000-00-4401	CREDIT IN-DISTRICT	1,832,283	1,781,691	1,793,172	1,769,145	1,769,145	1,769,145	( 24,027)	99%
100-00-000-00-4402	CREDIT OUT-OF-DISTRICT	188,235	150,559	152,873	149,500	149,500	149,500	( 3,373)	98%
100-00-000-00-4403	CREDIT OUT-OF-STATE	690,398	624,780	623,445	620,381	620,381	620,381	( 3,064)	100%
100-00-000-00-4404	CREDIT NON BORDER STATE TUITION	1,360	952	1,224	946	946	946	( 278)	77%
100-00-000-00-4411	NON-CREDIT TUITION	30,850	40,006	36,597	39,726	39,726	39,726	3,129	109%
100-00-000-00-4413	HIGH SCHOOL TUITION	5,607	4,094	2,848	3,840	3,840	3,840	992	135%
100-00-000-00-4414	GED TUITION	2,970	0	0	0	0	0	0	na
100-00-000-00-4415	ESL TUITION	( 25)	0	0	0	0	0	0	na
100-00-000-00-4417	SMALL BUSINESS MGMT TUITION	3,042	0	0	0	0	0	0	na
100-00-000-00-4418	PRE COLLEGE TUITION	0	0	0	0	0	0	0	na
100-00-000-00-4453	DOR ADJUSTMENT	0	0	0	0	0	0	0	na
100-00-000-00-4491	BANK CARD DISCOUNT FEES	( 24,300)	( 25,119)	( 16,824)	( 23,559)	( 23,559)	( 23,559)	( 6,735)	140%
100-00-000-00-4495	TUITION ALLOWANCE & BAD DEBT	( 277,966)	( 20,572)	( 20,513)	( 19,295)	( 19,295)	( 19,295)	1,218	94%
	<b>TOTAL TUITION</b>	<b>2,452,454</b>	<b>2,556,391</b>	<b>2,572,822</b>	<b>2,540,684</b>	<b>2,540,684</b>	<b>2,540,684</b>	<b>( 32,138)</b>	
	<b>INSTRUCTIONAL FEES</b>								
100-00-000-00-4501	INSTRUCTIONAL FEES	261,890	210,949	210,774	236,278	236,278	236,278	25,504	112%
100-00-000-00-4502	MATERIALS FEES	120	19	19	19	19	19	0	100%
100-00-000-00-4503	SERVICE FEES	365,534	344,772	346,488	337,453	337,453	337,453	( 9,035)	97%
100-00-000-00-4507	MOODLE FEES	17,735	15,725	15,915	15,500	15,500	15,500	( 415)	97%
100-00-000-00-4508	TECHNOLOGY FEE	0	0	0	0	0	0	0	na
	<b>TOTAL INSTRUCTIONAL FEES</b>	<b>645,279</b>	<b>571,465</b>	<b>573,196</b>	<b>589,250</b>	<b>589,250</b>	<b>589,250</b>	<b>16,054</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>SPECIAL FEES</b>									
100-00-000-00-4551	AMERICAN HEART FEES	9,869	10,420	6,340	6,175	6,175	6,175	( 165)	97%
100-00-000-00-4552	APPLICATION FEES	8,150	6,100	4,200	4,091	4,091	4,091	( 109)	97%
100-00-000-00-4553	COLLECTION FEES	9,819	( 2,894)	( 1,475)	( 1,436)	( 1,436)	( 1,436)	39	97%
100-00-000-00-4557	NSF CHECK FEE	75	50	50	49	49	49	( 1)	98%
100-00-000-00-4558	PESTICIDE CERT TEST FEE	1,760	1,610	1,060	1,033	1,033	1,033	( 27)	97%
100-00-000-00-4559	TESTING FEES	19,773	14,102	12,683	12,353	12,353	12,353	( 330)	97%
100-00-000-00-4560	RUNNING START CONTRACT FEE	9,633	8,916	6,991	6,809	6,809	6,809	( 182)	97%
100-00-000-00-4561	COLLEGE NOW TRANSCRIPT FEE	19,090	20,826	19,491	18,983	18,983	18,983	( 508)	97%
100-00-000-00-4562	PROCESSING FEE	100	100	30	30	30	30	0	100%
100-00-000-00-4563	EARLY COLLEGE FEE	12,270	9,520	5,040	4,909	4,909	4,909	( 131)	97%
100-00-000-00-4565	TRANSCRIPT FEES	0	780	420	410	410	410	( 10)	98%
100-00-000-00-4591	LATE FEE	11,174	7,178	7,384	7,192	7,192	7,192	( 192)	97%
100-00-000-00-4593	PROGRAM DEPOSIT	800	750	( 2,650)	( 2,580)	( 2,580)	( 2,580)	70	97%
100-00-000-00-4599	CASH OVER/SHORT	17	0	0	0	0	0	0	na
<b>TOTAL SPECIAL FEES</b>		<b>102,530</b>	<b>77,458</b>	<b>59,564</b>	<b>58,018</b>	<b>58,018</b>	<b>58,018</b>	<b>( 1,546)</b>	
<b>OTHER REVENUE SOURCES</b>									
100-00-000-00-4601	INDIRECT COST REVENUE OPERATING	44,818	35,021	29,264	29,264	29,264	29,264	0	100%
100-00-000-00-4603	OTHER OPERATING REVENUE	15,054	13,726	13,726	13,726	13,726	13,726	0	100%
100-00-000-00-4604	ADMINISTRATIVE COST ALLOWANCE REVENUE	6,522	5,131	6,000	6,000	6,000	6,000	0	100%
100-00-000-00-4611	INTEREST INVESTMENTS	81,884	72,020	47,686	38,957	38,957	38,957	( 8,729)	82%
100-00-000-00-4612	INTEREST TAXES	147	44	52	50	50	50	( 2)	96%
100-00-000-00-4614	GAIN/LOSS ON SALE OF SECURITIES	( 34,442)	( 25,030)	( 7,782)	( 7,000)	( 7,000)	( 7,000)	782	90%
100-00-000-00-4621	OTHER NONOPERATING REVENUE	60	550	550	550	550	550	0	100%
100-00-000-00-4652	RESTRICTED GIFTS	15,000	0	0	0	0	0	0	na
100-00-000-00-4653	RESTRICTED GIFTS NURSING	41,600	43,100	28,880	43,100	43,100	43,100	14,220	149%
100-00-000-00-4654	RESTRICTED GIFTS RET	50,000	50,000	25,000	0	0	0	( 25,000)	na
<b>TOTAL OTHER REVENUE SOURCES</b>		<b>220,643</b>	<b>194,562</b>	<b>143,376</b>	<b>124,647</b>	<b>124,647</b>	<b>124,647</b>	<b>( 18,729)</b>	
<b>SALES &amp; SERVICES REVENUE</b>									
100-00-000-00-4701	ATM SHARING REVENUE	0	148	59	73	73	73	14	124%
100-00-000-00-4706	LIBRARY SERVICES REVENUE	5,590	3,790	4,000	4,913	4,913	4,913	913	123%
100-00-000-00-4708	RENTAL REVENUE	3,476	1,550	2,000	2,457	2,457	2,457	457	123%
100-00-000-00-4710	TICKET SALES	2,246	0	0	0	0	0	0	na
100-00-000-00-4712	VENDING REVENUE	786	663	434	533	533	533	99	123%
100-00-000-00-4715	KEY REVENUE	165	60	20	25	25	25	5	125%
<b>TOTAL SALES &amp; SERVICES REVENUE</b>		<b>12,263</b>	<b>6,211</b>	<b>6,513</b>	<b>8,001</b>	<b>8,001</b>	<b>8,001</b>	<b>1,488</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>TRANSFERS IN</b>									
100-00-000-00-4902	TRANSFER FROM SPECIAL FUNDS	98,220	589,750	2,409,360	430,200	430,200	430,200	( 1,979,160)	18%
<b>TOTAL TRANSFERS IN</b>		<b>98,220</b>	<b>589,750</b>	<b>2,409,360</b>	<b>430,200</b>	<b>430,200</b>	<b>430,200</b>	<b>( 1,979,160)</b>	
<b>TOTAL REVENUE</b>		<b>7,159,978</b>	<b>9,794,216</b>	<b>10,743,491</b>	<b>10,047,457</b>	<b>10,122,457</b>	<b>10,122,457</b>	<b>( 621,034)</b>	
<b>OTHER RESOURCES</b>									
100-00-000-00-3000	NET ASSETS/FUND BALANCE	2,706,281	588,798	641,715	554,000	554,000	554,000	( 87,715)	86%
<b>TOTAL</b>		<b>2,706,281</b>	<b>588,798</b>	<b>641,715</b>	<b>554,000</b>	<b>554,000</b>	<b>554,000</b>	<b>( 87,715)</b>	
<b>TOTAL OTHER RESOURCES</b>		<b>2,706,281</b>	<b>588,798</b>	<b>641,715</b>	<b>554,000</b>	<b>554,000</b>	<b>554,000</b>	<b>( 87,715)</b>	
<b>TOTAL GENERAL FUND RESOURCES</b>		<b>9,866,259</b>	<b>10,383,014</b>	<b>11,385,206</b>	<b>10,601,457</b>	<b>10,676,457</b>	<b>10,676,457</b>	<b>( 708,749)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>GENERAL FUND REQUIREMENTS</b>									
<b>INSTRUCTION</b>									
<b>GENERAL ACADEMIC INSTRUCTION</b>									
100-11-101-xx-xxxx	ARTS & HUMANITIES	553,096	569,727	528,633	434,310	434,310	434,310	( 94,323)	82%
100-11-102-xx-xxxx	BUSINESS ADMINISTRATION	139,526	120,807	128,203	75,287	75,287	75,287	( 52,916)	59%
100-11-105-xx-xxxx	HEALTH AND WELLNESS	56,040	58,635	54,586	45,259	45,259	45,259	( 9,327)	83%
100-11-106-xx-xxxx	MATH	171,123	209,098	219,525	240,930	240,930	240,930	21,405	110%
100-11-107-xx-xxxx	SCIENCE	364,428	348,034	351,227	371,456	371,456	371,456	20,229	106%
100-11-108-xx-xxxx	SOCIAL SCIENCE	204,326	208,292	212,023	271,712	271,712	271,712	59,689	128%
100-11-109-xx-xxxx	FIRST AID & CPR	7,773	4,181	5,330	4,318	4,318	4,318	( 1,012)	81%
100-11-110-xx-xxxx	EARLY COLLEGE	15,758	18,018	14,262	18,637	18,637	18,637	4,375	131%
<b>TOTAL GENERAL ACADEMIC INSTRUCTION</b>		<b>1,512,070</b>	<b>1,536,792</b>	<b>1,513,789</b>	<b>1,461,909</b>	<b>1,461,909</b>	<b>1,461,909</b>	<b>( 51,880)</b>	
<b>CAREER &amp; TECHNICAL ED PREP</b>									
100-12-121-xx-xxxx	COMPUTER APPLICATIONS/OFFICE SYSTEMS	78,296	123,275	105,392	74,846	74,846	74,846	( 30,546)	71%
100-12-122-xx-xxxx	COMPUTER SCIENCE	7,791	7,587	108,754	111,710	111,710	111,710	2,956	103%
100-12-125-xx-xxxx	EMERGENCY MEDICAL TECHNICIAN PROGRAM	32,134	32,672	32,876	24,240	24,240	24,240	( 8,636)	74%
100-12-127-xx-xxxx	NURSING	736,121	683,570	714,766	792,078	792,078	792,078	77,312	111%
100-12-128-xx-xxxx	OTHER PROFESSIONAL TECHNICAL	59,677	49,901	149,415	49,407	49,407	49,407	( 100,008)	33%
100-12-129-xx-xxxx	PRE-COLLEGE MATH	149,875	120,619	123,400	74,261	74,261	74,261	( 49,139)	60%
100-12-130-xx-xxxx	RENEWABLE ENERGY	242,556	229,881	249,152	250,999	250,999	250,999	1,847	101%
100-12-131-xx-xxxx	MEDICAL ASSISTING	123,528	106,854	109,284	128,580	128,580	128,580	19,296	118%
100-12-133-xx-xxxx	MEDICAL TERMINOLOGY	20,394	13,454	15,405	14,077	14,077	14,077	( 1,328)	91%
<b>TOTAL CAREER &amp; TECHNICAL ED PREP</b>		<b>1,450,372</b>	<b>1,367,813</b>	<b>1,608,444</b>	<b>1,520,198</b>	<b>1,520,198</b>	<b>1,520,198</b>	<b>( 88,246)</b>	
<b>CAREER &amp; TECHNICAL ED SUPPLEMENTAL</b>									
100-12-141-xx-xxxx	CNA AND MEDICATION AIDE	67,331	56,494	50,006	46,378	46,378	46,378	( 3,628)	93%
100-12-142-xx-xxxx	SMALL BUSINESS DEVELOPMENT CENTER	61,072	71,173	57,814	45,670	45,670	45,670	( 12,144)	79%
100-12-143-xx-xxxx	SMALL BUSINESS MANAGEMENT	36,835	31,686	32,562	32,791	32,791	32,791	229	101%
<b>TOTAL CAREER &amp; TECHNICAL ED</b>		<b>165,238</b>	<b>159,353</b>	<b>140,382</b>	<b>124,839</b>	<b>124,839</b>	<b>124,839</b>	<b>( 15,543)</b>	
<b>PRE-COLLEGE (DEVELOPMENTAL ED)</b>									
100-13-161-xx-xxxx	PRE COLLEGE	203,648	182,798	184,736	142,412	142,412	142,412	( 42,324)	77%
100-13-162-xx-xxxx	ENGLISH SPEAKERS OF OTHER LANGUAGES	46,977	57,951	62,458	42,766	42,766	42,766	( 19,692)	68%
100-13-163-xx-xxxx	POST SECONDARY REMEDIAL	138,643	161,198	190,965	150,680	150,680	150,680	( 40,285)	79%
<b>TOTAL PRE-COLLEGE (DEVELOPMENTAL ED)</b>		<b>389,268</b>	<b>401,947</b>	<b>438,159</b>	<b>335,858</b>	<b>335,858</b>	<b>335,858</b>	<b>( 102,301)</b>	
<b>OTHER REIMBURSEABLE INSTRUCTION</b>									
100-14-171-xx-xxxx	ADULT CONTINUING EDUCATION	53,691	61,732	49,788	17,196	17,196	17,196	( 32,592)	35%
100-14-172-xx-xxxx	HEALTH AND SAFETY ADULT EDUCATION	15,629	21,225	22,169	19,582	19,582	19,582	( 2,587)	88%
<b>TOTAL OTHER REIMBURSEABLE INSTRUCTION</b>		<b>69,320</b>	<b>82,957</b>	<b>71,957</b>	<b>36,778</b>	<b>36,778</b>	<b>36,778</b>	<b>( 35,179)</b>	
<b>TOTAL INSTRUCTION</b>		<b>3,586,268</b>	<b>3,548,862</b>	<b>3,772,731</b>	<b>3,479,582</b>	<b>3,479,582</b>	<b>3,479,582</b>	<b>( 293,149)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

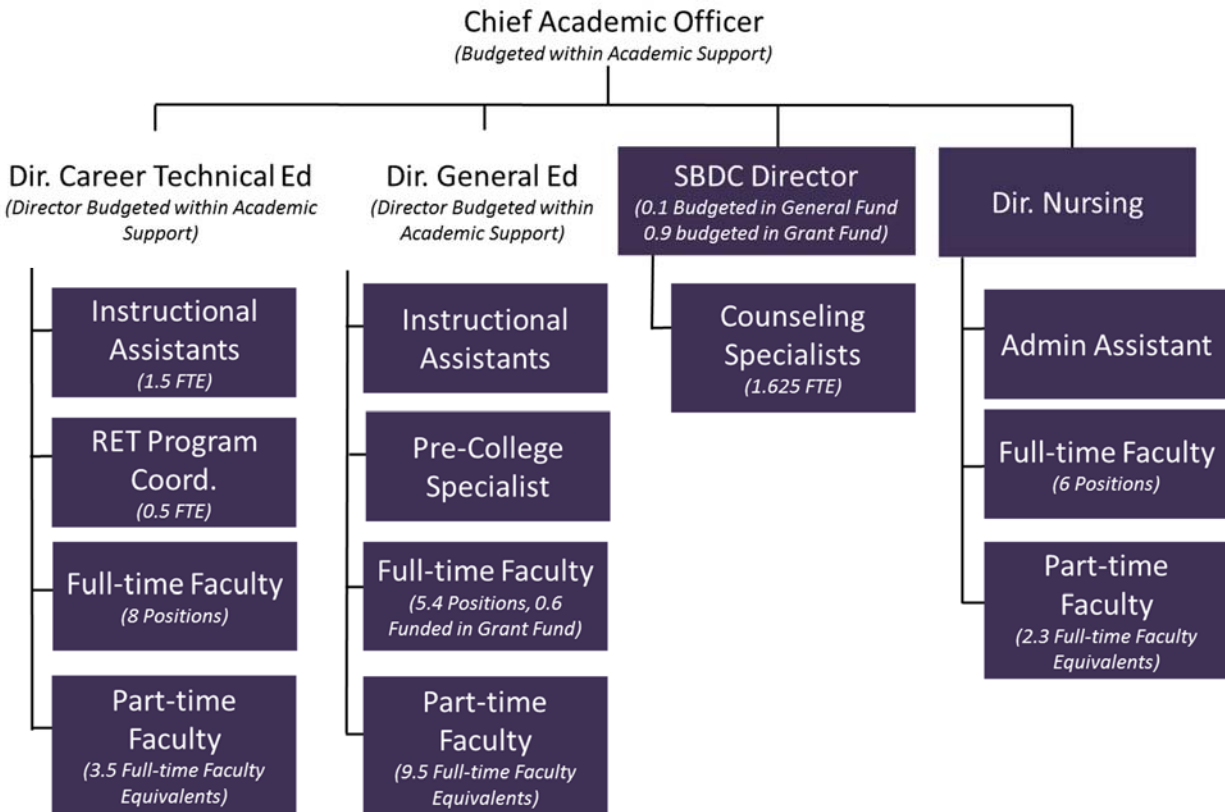
Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>NON-INSTRUCTION</b>									
<b>ACADEMIC SUPPORT</b>									
100-20-201-xx-xxxx	INSTRUCTIONAL ADMINISTRATION	524,290	465,299	548,534	653,581	653,581	653,581	105,047	119%
100-20-203-xx-xxxx	DISTANCE EDUCATION & INSTRUCTIONAL TECH	133,592	131,311	143,085	132,834	132,834	132,834	( 10,251)	93%
100-20-204-xx-xxxx	INSTRUCTIONAL STAFF DEVELOPMENT	22,872	24,971	22,372	24,892	24,892	24,892	2,520	111%
100-20-221-xx-xxxx	LIBRARY	213,521	288,982	288,437	215,672	215,672	215,672	( 72,765)	75%
<b>TOTAL ACADEMIC SUPPORT</b>		<b>894,275</b>	<b>910,563</b>	<b>1,002,428</b>	<b>1,026,979</b>	<b>1,026,979</b>	<b>1,026,979</b>	<b>24,551</b>	
<b>STUDENT SERVICES</b>									
100-30-301-xx-xxxx	REGISTRATION AND ADMISSIONS	324,423	325,075	327,045	206,358	250,156	250,156	( 76,889)	63%
100-30-302-xx-xxxx	ADVISING	257,494	320,260	324,653	233,659	233,659	233,659	( 90,994)	72%
100-30-303-xx-xxxx	FINANCIAL AID ADMINISTRATION	194,940	246,638	249,204	165,740	165,740	165,740	( 83,464)	67%
100-30-304-xx-xxxx	CAREER SERVICES	49,064	49,068	51,068	800	800	800	( 50,268)	2%
100-30-305-xx-xxxx	STUDENT RECOGNITION	7,645	7,222	9,500	6,025	6,025	6,025	( 3,475)	63%
100-30-306-xx-xxxx	ADA SERVICES	26,082	20,951	15,499	37,466	37,466	37,466	21,967	242%
100-30-310-xx-xxxx	STUDENT SUCCESS INITIATIVES	20,635	65,946	58,272	16,168	16,168	16,168	( 42,104)	28%
100-30-311-xx-xxxx	ACHIEVING THE DREAM INITIATIVE	41,663	0	0	0	0	0	0	na
100-30-312-xx-xxxx	STRATEGIC ENROLLMENT MANAGEMENT	3,770	0	0	0	0	0	0	na
100-30-321-xx-xxxx	GED TESTING	11,656	6,736	8,295	8,295	8,295	8,295	0	100%
100-30-331-xx-xxxx	STUDENT GOVERNMENT	18,414	13,711	12,060	26,948	32,500	32,500	20,440	223%
100-30-332-xx-xxxx	PHI THETA KAPPA	10,152	6,459	6,601	7,392	7,392	7,392	791	112%
<b>TOTAL STUDENT SERVICES</b>		<b>965,938</b>	<b>1,062,066</b>	<b>1,062,197</b>	<b>708,851</b>	<b>758,201</b>	<b>758,201</b>	<b>( 303,996)</b>	
<b>INSTITUTIONAL SUPPORT</b>									
100-50-501-xx-xxxx	GOVERNING BOARD	47,667	44,022	42,552	28,679	28,679	28,679	( 13,873)	67%
100-50-502-xx-xxxx	PRESIDENT'S OFFICE	490,066	560,871	661,089	428,796	424,798	424,798	( 236,291)	65%
100-50-503-xx-xxxx	PUBLIC INFORMATION AND COMMUNICATIONS	86,679	104,744	104,525	84,454	84,454	84,454	( 20,071)	81%
100-50-504-xx-xxxx	ELECTIONS	5,193	0	5,200	5,200	0	0	( 5,200)	100%
100-50-505-xx-xxxx	ACCREDITATION	26,178	21,143	43,330	21,000	9,500	9,500	( 33,830)	48%
100-50-511-xx-xxxx	BUSINESS OFFICE	618,219	459,662	413,490	427,009	427,009	427,009	13,519	103%
100-50-512-xx-xxxx	INSURANCE LEGAL AUDIT	108,631	198,656	281,530	240,981	240,981	240,981	( 40,549)	86%
100-50-521-xx-xxxx	HUMAN RESOURCES	295,061	461,681	539,722	396,143	396,143	396,143	( 143,579)	73%
100-50-531-xx-xxxx	RESOURCE DEVELOPMENT	258,346	318,091	254,785	109,227	109,227	109,227	( 145,558)	43%
100-50-541-xx-xxxx	INFORMATION TECHNOLOGY SERVICES	734,779	718,529	774,105	663,355	640,255	640,255	( 133,850)	86%
100-50-551-xx-xxxx	COMMUNICATIONS	72,529	77,878	75,539	76,830	76,830	76,830	1,291	102%
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>2,743,348</b>	<b>2,965,277</b>	<b>3,195,867</b>	<b>2,481,674</b>	<b>2,437,876</b>	<b>2,437,876</b>	<b>( 757,991)</b>	
<b>FINANCIAL AID</b>									
100-60-601-xx-xxxx	FINANCIAL AID	20,264	26,543	23,454	24,393	24,393	24,393	939	104%
<b>TOTAL FINANCIAL AID</b>		<b>20,264</b>	<b>26,543</b>	<b>23,454</b>	<b>24,393</b>	<b>24,393</b>	<b>24,393</b>	<b>939</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account Number	Description	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>PLANT OPERATION &amp; MAINTENANCE</b>									
100-70-701-xx-xxxx	FACILITIES SERVICES	270,988	284,621	243,411	195,870	195,870	195,870	( 47,541)	80%
100-70-702-xx-xxxx	BUILDING MAINTENANCE	136,011	128,773	149,349	117,275	117,275	117,275	( 32,074)	79%
100-70-703-xx-xxxx	GROUPS MAINTENANCE	91,884	101,926	109,470	121,671	121,671	121,671	12,201	111%
100-70-704-xx-xxxx	CUSTODIAL SERVICES	285,416	305,393	397,723	262,058	262,058	262,058	( 135,665)	66%
100-70-705-xx-xxxx	UTILITIES	203,366	233,505	272,237	259,949	259,949	259,949	( 12,288)	95%
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE</b>		<b>987,665</b>	<b>1,054,218</b>	<b>1,172,190</b>	<b>956,823</b>	<b>956,823</b>	<b>956,823</b>	<b>( 215,367)</b>	
<b>TOTAL NON-INSTRUCTION</b>		<b>5,611,490</b>	<b>6,018,667</b>	<b>6,456,136</b>	<b>5,198,720</b>	<b>5,204,272</b>	<b>5,204,272</b>	<b>( 1,251,864)</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>9,197,758</b>	<b>9,567,529</b>	<b>10,228,867</b>	<b>8,678,302</b>	<b>8,683,854</b>	<b>8,683,854</b>	<b>( 1,545,013)</b>	
<b>CONTINGENCY</b>									
100-90-911-xx-xxxx	CONTINGENCY	0	0	585,500	400,000	400,000	400,000	( 185,500)	68%
100-90-912-xx-xxxx	RESERVED FOR FUTURE EXPENDITURE	0	0	0	944,621	944,621	944,621	944,621	na
<b>DEBT SERVICE</b>									
100-00-921-xx-xxxx	DEBT SERVICE	0	113,928	124,160	36,822	36,822	36,822	( 87,338)	30%
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>113,928</b>	<b>124,160</b>	<b>36,822</b>	<b>36,822</b>	<b>36,822</b>	<b>( 87,338)</b>	
<b>TRANSFERS</b>									
100-00-931-xx-xxxx	TRANSFERS	26,078	53,421	69,429	62,500	62,500	62,500	( 6,929)	90%
<b>TOTAL TRANSFERS</b>		<b>26,078</b>	<b>53,421</b>	<b>69,429</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>( 6,929)</b>	
<b>AUDIT ADJUSTMENT</b>									
100-00-941-xx-xxxx	AUDIT ADJUSTMENTS	53,626	6,422	0	0	0	0	0	na
<b>TOTAL AUDIT ADJUSTMENT</b>		<b>53,626</b>	<b>6,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL GENERAL FUND REQUIREMENTS</b>		<b>9,277,462</b>	<b>9,741,300</b>	<b>11,007,956</b>	<b>10,122,245</b>	<b>10,127,797</b>	<b>10,127,797</b>	<b>( 880,159)</b>	
<b>GENERAL FUND SUMMARY</b>									
<b>TOTAL GENERAL FUND RESOURCES</b>		<b>9,866,259</b>	<b>10,383,014</b>	<b>11,385,206</b>	<b>10,601,457</b>	<b>10,676,457</b>	<b>10,676,457</b>		
<b>TOTAL GENERAL FUND REQUIREMENTS</b>		<b>9,277,462</b>	<b>9,741,300</b>	<b>11,007,956</b>	<b>10,122,245</b>	<b>10,127,797</b>	<b>10,127,797</b>		
<b>UNAPPROPRIATED ENDING FUND BAL</b>		<b>588,797</b>	<b>641,714</b>	<b>377,250</b>	<b>479,212</b>	<b>548,660</b>	<b>548,660</b>		



## Instruction



POSITION	FTE
<b>Faculty</b>	
Full-time Faculty	19.40
Part-time Faculty	15.29
<b>Exempt</b>	
Director Nursing	1.00
SBDC Director	0.10
SBDC Counselors	1.63
RET Program Coord.	0.50
Professional Support Tech	0.05
<b>Confidential</b>	
Admin Assistant	1.00
Pre-College Specialist	1.00
Instructional Assistants / Tutor	2.50
<b>Total</b>	<b>42.47</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-101</b>	<b>ARTS &amp; HUMANITIES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6302	PART TIME CLASSIFIED WAGES	865	0	0	0	0	0	0	na
11-6401	FULL TIME INSTRUCTOR SALARIES	58,864	49,394	65,122	67,401	67,401	67,401	2,279	103%
11-6421	PART TIME INSTRUCTOR WAGES	235,342	250,058	215,370	186,164	186,164	186,164	( 29,206)	86%
11-6421	PART TIME INSTRUCTOR WAGES	0	0	0	0	0	0	0	na
51-6421	PART TIME INSTRUCTOR WAGES	74,683	71,990	81,335	53,594	53,594	53,594	( 27,741)	66%
11-6441	CURRICULUM DEVELOPMENT WAGES	1,175	4,433	5,815	4,888	4,888	4,888	( 927)	84%
11-6442	SPECIAL PROJECT WAGES	14,678	9,371	7,235	6,471	6,471	6,471	( 764)	89%
51-6442	SPECIAL PROJECT WAGES	1,261	1,996	1,390	1,378	1,378	1,378	( 12)	99%
11-6443	TUTOR WAGES	4,728	7,759	7,850	5,243	5,243	5,243	( 2,607)	67%
51-6443	TUTOR WAGES	674	2,767	1,025	557	557	557	( 468)	54%
	<b>TOTAL SALARY EXPENSE</b>	<b>392,270</b>	<b>397,768</b>	<b>385,142</b>	<b>325,696</b>	<b>325,696</b>	<b>325,696</b>	<b>( 59,446)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	23,991	39,919	24,000	19,158	19,158	19,158	( 4,842)	80%
11-6901	SOCIAL SECURITY	0	0	0	0	0	0	0	na
51-6901	SOCIAL SECURITY	5,862	9,277	6,505	4,349	4,349	4,349	( 2,156)	67%
11-6902	WORKERS COMPENSATION INS	1,480	1,654	1,479	1,166	1,166	1,166	( 313)	79%
11-6902	WORKERS COMPENSATION INS	0	0	0	0	0	0	0	na
51-6902	WORKERS COMPENSATION INS	359	400	400	264	264	264	( 136)	66%
11-6903	STATE WORKERS BENEFIT FUND	93	134	105	98	98	98	( 7)	93%
11-6903	STATE WORKERS BENEFIT FUND	0	0	0	0	0	0	0	na
51-6903	STATE WORKERS BENEFIT FUND	24	35	30	20	20	20	( 10)	67%
11-6904	UNEMPLOYMENT INSURANCE	6,686	6,238	5,825	4,256	4,256	4,256	( 1,569)	73%
11-6904	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	na
51-6904	UNEMPLOYMENT INSURANCE	1,762	1,770	1,825	966	966	966	( 859)	53%
11-6905	PERS	40,323	48,248	39,750	36,322	36,322	36,322	( 3,428)	91%
11-6905	PERS	0	0	0	0	0	0	0	na
51-6905	PERS	7,266	9,394	9,450	4,948	4,948	4,948	( 4,502)	52%
11-6906	DISABILITY INSURANCE	124	60	157	111	111	111	( 46)	71%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	14	257	17	11	11	11	( 6)	65%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	15,217	9,292	9,775	8,315	8,315	8,315	( 1,460)	85%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	10,768	10,768	10,768	10,768	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	2,444	2,444	2,444	2,444	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>103,201</b>	<b>126,678</b>	<b>99,318</b>	<b>93,196</b>	<b>93,196</b>	<b>93,196</b>	<b>( 6,122)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
<b>MATERIALS &amp; SERVICES</b>									
11-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	195	0	0	0	( 195)	na
11-7206	INSTRUCTIONAL CONTRACTED SERV	4,870	12,450	805	1,000	1,000	1,000	195	124%
11-7210	OTHER CONTRACTED SERVICES	7,571	6,813	9,800	1,000	1,000	1,000	( 8,800)	10%
11-7211	PCC CONTRACT EXPENSE	22,392	15,491	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	5,684	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7510	POSTAGE	32	0	0	0	0	0	0	na
51-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	46	35	35	35	35	0	100%
11-7601	PRINTING & DUPLICATING	3,158	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	8	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	7,463	7,072	10,551	5,250	5,250	5,250	( 5,301)	50%
51-8006	INSTRUCTIONAL SUPPLIES	988	1,246	1,478	1,478	1,478	1,478	0	100%
11-8201	CONFERENCE FEES	689	1,643	1,451	1,451	1,451	1,451	0	100%
11-8202	FIELD TRIP EXPENSE	0	0	0	0	0	0	0	na
11-8204	NON-EMPLOYEE TRAVEL	0	0	91	91	91	91	0	100%
11-8205	EMPLOYEE TRAVEL	160	365	228	228	228	228	0	100%
11-8508	EQUIPMENT REPAIR	0	0	4,454	4,800	4,800	4,800	346	108%
11-8516	MEMBERSHIP FEES & DUES	85	155	85	85	85	85	0	100%
11-8518	PERMITS & LICENSES	525	0	0	0	0	0	0	na
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	4,000	0	7,000	0	0	0	( 7,000)	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>57,625</b>	<b>45,281</b>	<b>36,173</b>	<b>15,418</b>	<b>15,418</b>	<b>15,418</b>	<b>( 20,755)</b>	
<b>CAPITAL OUTLAY</b>									
11-9573	INSTRUCTIONAL EQUIPMENT >\$5000	0	0	8,000	0	0	0	( 8,000)	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 8,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>553,096</b>	<b>569,727</b>	<b>528,633</b>	<b>434,310</b>	<b>434,310</b>	<b>434,310</b>	<b>( 94,323)</b>	
<b>100-11-101</b>	<b>TOTAL ARTS &amp; HUMANITIES</b>	<b>553,096</b>	<b>569,727</b>	<b>528,633</b>	<b>434,310</b>	<b>434,310</b>	<b>434,310</b>	<b>( 94,323)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-102 BUSINESS ADMINISTRATION</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6401	FULL TIME INSTRUCTOR SALARIES	67,548	53,080	67,548	0	0	0	( 67,548)	na
11-6403	FTF OVERLOAD PAY	1,983	0	0	0	0	0	0	na
11-6421	PART TIME INSTRUCTOR WAGES	20,416	20,431	19,538	47,510	47,510	47,510	27,972	243%
51-6421	PART TIME INSTRUCTOR WAGES	2,643	5,439	7,775	12,648	12,648	12,648	4,873	163%
11-6442	SPECIAL PROJECT WAGES	357	680	1,000	1,465	1,465	1,465	465	147%
11-6443	TUTOR WAGES	0	0	0	0	0	0	0	na
<b>TOTAL SALARY EXPENSE</b>		<b>92,947</b>	<b>79,630</b>	<b>95,861</b>	<b>61,623</b>	<b>61,623</b>	<b>61,623</b>	<b>( 34,238)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	6,908	9,190	5,651	3,746	3,746	3,746	( 1,905)	66%
51-6901	SOCIAL SECURITY	202	1,256	595	966	966	966	371	162%
11-6902	WORKERS COMPENSATION INS	423	357	350	226	226	226	( 124)	65%
51-6902	WORKERS COMPENSATION INS	12	53	40	56	56	56	16	140%
11-6903	STATE WORKERS BENEFIT FUND	27	36	30	15	15	15	( 15)	50%
51-6903	STATE WORKERS BENEFIT FUND	1	5	5	2	2	2	( 3)	40%
11-6904	UNEMPLOYMENT INSURANCE	1,202	962	785	830	830	830	45	106%
51-6904	UNEMPLOYMENT INSURANCE	61	214	150	213	213	213	63	142%
11-6905	PERS	11,736	10,241	9,645	5,305	5,305	5,305	( 4,340)	55%
51-6905	PERS	0	0	0	0	0	0	0	na
11-6906	DISABILITY INSURANCE	142	67	125	0	0	0	( 125)	na
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	14	571	15	0	0	0	( 15)	na
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	17,137	16,983	14,405	0	0	0	( 14,405)	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	2,105	2,105	2,105	2,105	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>37,865</b>	<b>39,935</b>	<b>31,796</b>	<b>13,464</b>	<b>13,464</b>	<b>13,464</b>	<b>( 18,332)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	6,846	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	201	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
51-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	594	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	440	466	261	0	0	0	( 261)	na
51-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	199	446	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	114	0	0	200	200	200	200	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
11-8516	MEMBERSHIP FEES & DUES	320	330	285	0	0	0	( 285)	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>8,714</b>	<b>1,242</b>	<b>546</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>( 346)</b>	
<b>TOTAL EXPENDITURES</b>		<b>139,526</b>	<b>120,807</b>	<b>128,203</b>	<b>75,287</b>	<b>75,287</b>	<b>75,287</b>	<b>( 52,916)</b>	
<b>100-11-102</b>	<b>TOTAL BUSINESS ADMINISTRATION</b>	<b>139,526</b>	<b>120,807</b>	<b>128,203</b>	<b>75,287</b>	<b>75,287</b>	<b>75,287</b>	<b>( 52,916)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-105</b>	<b>HEALTH AND WELLNESS</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	11,229	35,862	35,000	27,821	27,821	27,821	( 7,179)	79%
51-6421	PART TIME INSTRUCTOR WAGES	0	669	0	518	518	518	518	na
	<b>TOTAL SALARY EXPENSE</b>	<b>11,229</b>	<b>36,531</b>	<b>35,000</b>	<b>28,339</b>	<b>28,339</b>	<b>28,339</b>	<b>( 6,661)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	859	4,600	2,580	2,127	2,127	2,127	( 453)	82%
51-6901	SOCIAL SECURITY	0	160	0	39	39	39	39	na
11-6902	WORKERS COMPENSATION INS	53	178	160	129	129	129	( 31)	81%
51-6902	WORKERS COMPENSATION INS	0	5	0	2	2	2	2	na
11-6903	STATE WORKERS BENEFIT FUND	4	21	16	9	9	9	( 7)	56%
51-6903	STATE WORKERS BENEFIT FUND	0	1	0	0	0	0	0	na
51-6903	STATE WORKERS BENEFIT FUND	0	0	0	0	0	0	0	na
11-6904	UNEMPLOYMENT INSURANCE	258	767	715	472	472	472	( 243)	66%
51-6904	UNEMPLOYMENT INSURANCE	0	21	0	8	8	8	8	na
11-6905	PERS	1,028	2,561	2,115	1,938	1,938	1,938	( 177)	92%
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,196	1,196	1,196	1,196	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>2,202</b>	<b>8,314</b>	<b>5,586</b>	<b>5,920</b>	<b>5,920</b>	<b>5,920</b>	<b>334</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7210	OTHER CONTRACTED SERVICES	41,710	13,790	14,000	11,000	11,000	11,000	( 3,000)	79%
11-7211	PCC CONTRACT EXPENSE	855	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	44	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>42,609</b>	<b>13,790</b>	<b>14,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>( 3,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>56,040</b>	<b>58,635</b>	<b>54,586</b>	<b>45,259</b>	<b>45,259</b>	<b>45,259</b>	<b>( 9,327)</b>	
<b>100-11-105</b>	<b>TOTAL HEALTH AND WELLNESS</b>	<b>56,040</b>	<b>58,635</b>	<b>54,586</b>	<b>45,259</b>	<b>45,259</b>	<b>45,259</b>	<b>( 9,327)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-106</b>	<b>MATH</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6302	PART TIME CLASSIFIED WAGES	14,626	13,254	14,575	14,820	14,820	14,820	245	102%
11-6401	FULL TIME INSTRUCTOR SALARIES	63,056	96,866	117,805	119,727	119,727	119,727	1,922	102%
11-6402	FTF EXTRA CONTRACT DAYS PAY	154	0	0	0	0	0	0	na
11-6403	FTF OVERLOAD PAY	5,406	0	0	10,083	10,083	10,083	10,083	na
11-6421	PART TIME INSTRUCTOR WAGES	14,435	6,692	9,000	6,384	6,384	6,384	( 2,616)	71%
51-6421	PART TIME INSTRUCTOR WAGES	5,507	12,247	13,300	11,684	11,684	11,684	( 1,616)	88%
11-6442	SPECIAL PROJECT WAGES	7,505	1,028	1,080	976	976	976	( 104)	90%
51-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
11-6443	TUTOR WAGES	468	0	0	0	0	0	0	na
51-6443	TUTOR WAGES	1,633	2,518	2,155	2,199	2,199	2,199	44	102%
	<b>TOTAL SALARY EXPENSE</b>	<b>112,790</b>	<b>132,605</b>	<b>157,915</b>	<b>165,873</b>	<b>165,873</b>	<b>165,873</b>	<b>7,958</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	7,607	14,230	7,606	10,858	10,858	10,858	3,252	143%
51-6901	SOCIAL SECURITY	546	1,580	1,180	1,061	1,061	1,061	( 119)	90%
11-6902	WORKERS COMPENSATION INS	537	599	550	661	661	661	111	120%
51-6902	WORKERS COMPENSATION INS	33	63	75	64	64	64	( 11)	85%
11-6903	STATE WORKERS BENEFIT FUND	44	70	56	81	81	81	25	145%
51-6903	STATE WORKERS BENEFIT FUND	2	6	8	5	5	5	( 3)	63%
11-6904	UNEMPLOYMENT INSURANCE	1,556	1,910	1,575	2,412	2,412	2,412	837	153%
51-6904	UNEMPLOYMENT INSURANCE	164	285	345	235	235	235	( 110)	68%
11-6905	PERS	14,173	18,012	16,950	15,178	15,178	15,178	( 1,772)	90%
51-6905	PERS	1,043	2,280	2,280	2,122	2,122	2,122	( 158)	93%
11-6906	DISABILITY INSURANCE	132	109	204	256	256	256	52	125%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	14	93	25	29	29	29	4	116%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	21,831	34,111	28,364	34,810	34,810	34,810	6,446	123%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	5,789	5,789	5,789	5,789	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	596	596	596	596	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>47,682</b>	<b>73,348</b>	<b>59,218</b>	<b>74,157</b>	<b>74,157</b>	<b>74,157</b>	<b>14,939</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	6,321	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	419	0	0	0	0	0	0	na
11-7510	POSTAGE	6	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	749	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	1,242	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	220	276	245	200	200	200	( 45)	82%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
51-8006	INSTRUCTIONAL SUPPLIES	102	167	167	0	0	0	( 167)	na
11-8201	CONFERENCE FEES	250	305	305	0	0	0	( 305)	na
51-8201	CONFERENCE FEES	0	0	0	100	100	100	100	na
11-8205	EMPLOYEE TRAVEL	1,199	557	520	300	300	300	( 220)	58%
51-8205	EMPLOYEE TRAVEL	0	1,700	1,015	300	300	300	( 715)	30%
11-8516	MEMBERSHIP FEES & DUES	143	140	140	0	0	0	( 140)	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>10,651</b>	<b>3,145</b>	<b>2,392</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>( 1,492)</b>	
<b>TOTAL EXPENDITURES</b>		<b>171,123</b>	<b>209,098</b>	<b>219,525</b>	<b>240,930</b>	<b>240,930</b>	<b>240,930</b>	<b>21,405</b>	
<b>100-11-106</b>	<b>TOTAL MATH</b>	<b>171,123</b>	<b>209,098</b>	<b>219,525</b>	<b>240,930</b>	<b>240,930</b>	<b>240,930</b>	<b>21,405</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-107 SCIENCE</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6401	FULL TIME INSTRUCTOR SALARIES	174,993	151,134	189,126	193,565	193,565	193,565	4,439	102%
11-6402	FTF EXTRA CONTRACT DAYS PAY	501	0	0	0	0	0	0	na
11-6403	FTF OVERLOAD PAY	0	0	0	9,861	9,861	9,861	9,861	na
11-6421	PART TIME INSTRUCTOR WAGES	28,314	35,194	24,372	30,174	30,174	30,174	5,802	124%
51-6421	PART TIME INSTRUCTOR WAGES	11,825	21,272	26,990	18,238	18,238	18,238	( 8,752)	68%
11-6441	CURRICULUM DEVELOPMENT WAGES	10,759	0	3,000	0	0	0	( 3,000)	na
11-6442	SPECIAL PROJECT WAGES	158	889	990	706	706	706	( 284)	71%
11-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
51-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
51-6443	TUTOR WAGES	0	0	0	0	0	0	0	na
<b>TOTAL SALARY EXPENSE</b>		<b>226,550</b>	<b>208,489</b>	<b>244,478</b>	<b>252,544</b>	<b>252,544</b>	<b>252,544</b>	<b>8,066</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	16,050	23,600	12,705	15,381	15,381	15,381	2,676	121%
11-6901	SOCIAL SECURITY	0	0	0	0	0	0	0	na
51-6901	SOCIAL SECURITY	905	2,689	2,065	1,394	1,394	1,394	( 671)	68%
11-6902	WORKERS COMPENSATION INS	1,007	941	796	936	936	936	140	118%
11-6902	WORKERS COMPENSATION INS	0	0	0	0	0	0	0	na
51-6902	WORKERS COMPENSATION INS	55	121	127	84	84	84	( 43)	66%
11-6903	STATE WORKERS BENEFIT FUND	70	89	65	96	96	96	31	148%
11-6903	STATE WORKERS BENEFIT FUND	0	0	0	0	0	0	0	na
51-6903	STATE WORKERS BENEFIT FUND	5	12	11	5	5	5	( 6)	45%
11-6904	UNEMPLOYMENT INSURANCE	3,539	2,598	1,830	3,417	3,417	3,417	1,587	187%
11-6904	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	na
51-6904	UNEMPLOYMENT INSURANCE	272	538	576	309	309	309	( 267)	54%
11-6905	PERS	28,664	30,615	27,075	29,283	29,283	29,283	2,208	108%
11-6905	PERS	0	0	0	0	0	0	0	na
51-6905	PERS	1,728	3,390	3,975	2,836	2,836	2,836	( 1,139)	71%
11-6906	DISABILITY INSURANCE	375	177	331	371	371	371	40	112%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	44	232	39	40	40	40	1	103%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	41,684	44,513	38,030	27,082	27,082	27,082	( 10,948)	71%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	8,645	8,645	8,645	8,645	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	783	783	783	783	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>94,398</b>	<b>109,515</b>	<b>87,625</b>	<b>90,662</b>	<b>90,662</b>	<b>90,662</b>	<b>3,037</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	15,512	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	900	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7510	POSTAGE	21	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	1,719	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	351	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	16,952	9,769	10,905	10,000	10,000	10,000	( 905)	92%
51-8006	INSTRUCTIONAL SUPPLIES	6,409	1,974	1,381	0	0	0	( 1,381)	na
11-8201	CONFERENCE FEES	36	774	654	0	0	0	( 654)	na
51-8201	CONFERENCE FEES	0	105	0	0	0	0	0	na
51-8202	FIELD TRIP EXPENSE	0	0	45	0	0	0	( 45)	na
11-8205	EMPLOYEE TRAVEL	96	118	0	0	0	0	0	na
51-8205	EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
11-8508	EQUIPMENT REPAIR	1,314	750	750	250	250	250	( 500)	33%
11-8516	MEMBERSHIP FEES & DUES	170	176	179	0	0	0	( 179)	na
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	16,364	5,210	18,000	18,000	18,000	12,790	345%
51-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>43,480</b>	<b>30,030</b>	<b>19,124</b>	<b>28,250</b>	<b>28,250</b>	<b>28,250</b>	<b>9,126</b>	
<b>TOTAL EXPENDITURES</b>		<b>364,428</b>	<b>348,034</b>	<b>351,227</b>	<b>371,456</b>	<b>371,456</b>	<b>371,456</b>	<b>20,229</b>	
<b>100-11-107</b>	<b>TOTAL SCIENCE</b>	<b>364,428</b>	<b>348,034</b>	<b>351,227</b>	<b>371,456</b>	<b>371,456</b>	<b>371,456</b>	<b>20,229</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-108 SOCIAL SCIENCE</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	49,966	49,966	49,966	49,966	na
11-6401	FULL TIME INSTRUCTOR SALARIES	67,548	54,994	69,760	69,760	69,760	69,760	0	100%
11-6402	FTF EXTRA CONTRACT DAYS PAY	178	0	0	0	0	0	0	na
11-6421	PART TIME INSTRUCTOR WAGES	69,709	89,215	89,270	71,463	71,463	71,463	( 17,807)	80%
51-6421	PART TIME INSTRUCTOR WAGES	9,701	9,978	10,174	10,226	10,226	10,226	52	101%
11-6441	CURRICULUM DEVELOPMENT WAGES	578	0	0	0	0	0	0	na
11-6442	SPECIAL PROJECT WAGES	1,552	85	115	62	62	62	( 53)	54%
<b>TOTAL SALARY EXPENSE</b>		<b>149,266</b>	<b>154,272</b>	<b>169,319</b>	<b>201,477</b>	<b>201,477</b>	<b>201,477</b>	<b>32,158</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	0	0	0	3,822	3,822	3,822	3,822	na
11-6901	SOCIAL SECURITY	10,590	17,423	10,820	9,642	9,642	9,642	( 1,178)	89%
51-6901	SOCIAL SECURITY	742	1,175	780	611	611	611	( 169)	78%
00-6902	WORKERS COMPENSATION INS	0	0	0	232	232	232	232	na
11-6902	WORKERS COMPENSATION INS	671	1,165	1,295	586	586	586	( 709)	45%
51-6902	WORKERS COMPENSATION INS	46	48	48	36	36	36	( 12)	75%
00-6903	STATE WORKERS BENEFIT FUND	0	0	0	34	34	34	34	na
11-6903	STATE WORKERS BENEFIT FUND	41	64	48	50	50	50	2	104%
51-6903	STATE WORKERS BENEFIT FUND	3	4	5	2	2	2	( 3)	40%
00-6904	UNEMPLOYMENT INSURANCE	0	0	0	849	849	849	849	na
11-6904	UNEMPLOYMENT INSURANCE	2,379	2,462	2,195	2,142	2,142	2,142	( 53)	98%
51-6904	UNEMPLOYMENT INSURANCE	223	216	220	135	135	135	( 85)	61%
00-6905	PERS	0	0	0	6,960	6,960	6,960	6,960	na
11-6905	PERS	16,803	18,558	17,070	13,961	13,961	13,961	( 3,109)	82%
51-6905	PERS	1,217	1,767	1,530	1,381	1,381	1,381	( 149)	90%
00-6906	DISABILITY INSURANCE	0	0	0	112	112	112	112	na
11-6906	DISABILITY INSURANCE	142	67	125	127	127	127	2	102%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	0	0	0	16	16	16	16	na
11-6907	LIFE INSURANCE	14	55	14	12	12	12	( 2)	86%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	0	0	0	12,668	12,668	12,668	12,668	na
11-6908	HEALTH INSURANCE	9,425	9,903	8,055	8,947	8,947	8,947	892	111%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	2,148	2,148	2,148	2,148	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	5,419	5,419	5,419	5,419	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	343	343	343	343	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>42,296</b>	<b>52,907</b>	<b>42,205</b>	<b>70,235</b>	<b>70,235</b>	<b>70,235</b>	<b>28,030</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	10,460	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	738	0	0	0	0	0	0	na
11-7510	POSTAGE	13	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	432	0	0	0	0	0	0	na
11-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	350	56	0	0	0	( 56)	na
51-8006	INSTRUCTIONAL SUPPLIES	63	167	160	0	0	0	( 160)	na
11-8201	CONFERENCE FEES	600	177	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	194	170	20	0	0	0	( 20)	na
11-8516	MEMBERSHIP FEES & DUES	264	249	263	0	0	0	( 263)	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>12,764</b>	<b>1,113</b>	<b>499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 499)</b>	
<b>TOTAL EXPENDITURES</b>		<b>204,326</b>	<b>208,292</b>	<b>212,023</b>	<b>271,712</b>	<b>271,712</b>	<b>271,712</b>	<b>59,689</b>	
<b>100-11-108</b>	<b>TOTAL SOCIAL SCIENCE</b>	<b>204,326</b>	<b>208,292</b>	<b>212,023</b>	<b>271,712</b>	<b>271,712</b>	<b>271,712</b>	<b>59,689</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-109</b>	<b>FIRST AID &amp; CPR</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	3,681	2,807	3,470	2,876	2,876	2,876	( 594)	83%
	<b>TOTAL SALARY EXPENSE</b>	<b>3,681</b>	<b>2,807</b>	<b>3,470</b>	<b>2,876</b>	<b>2,876</b>	<b>2,876</b>	<b>( 594)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	282	253	330	220	220	220	( 110)	67%
11-6902	WORKERS COMPENSATION INS	17	11	20	13	13	13	( 7)	65%
11-6903	STATE WORKERS BENEFIT FUND	2	1	1	0	0	0	( 1)	na
11-6904	UNEMPLOYMENT INSURANCE	85	51	82	48	48	48	( 34)	59%
11-6905	PERS	409	423	535	423	423	423	( 112)	79%
11-6906	DISABILITY INSURANCE	0	0	10	0	0	0	( 10)	na
11-6907	LIFE INSURANCE	0	0	32	0	0	0	( 32)	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	123	123	123	123	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>795</b>	<b>739</b>	<b>1,010</b>	<b>827</b>	<b>827</b>	<b>827</b>	<b>( 183)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	280	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	3,017	635	850	615	615	615	( 235)	72%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>3,297</b>	<b>635</b>	<b>850</b>	<b>615</b>	<b>615</b>	<b>615</b>	<b>( 235)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>7,773</b>	<b>4,181</b>	<b>5,330</b>	<b>4,318</b>	<b>4,318</b>	<b>4,318</b>	<b>( 1,012)</b>	
<b>100-11-109</b>	<b>TOTAL FIRST AID &amp; CPR</b>	<b>7,773</b>	<b>4,181</b>	<b>5,330</b>	<b>4,318</b>	<b>4,318</b>	<b>4,318</b>	<b>( 1,012)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-11-110</b>	<b>EARLY COLLEGE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	7,871	12,834	3,755	13,152	13,152	13,152	9,397	350%
11-6441	CURRICULUM DEVELOPMENT WAGES	4,063	1,111	1,485	1,225	1,225	1,225	( 260)	82%
11-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>11,934</b>	<b>13,945</b>	<b>5,240</b>	<b>14,377</b>	<b>14,377</b>	<b>14,377</b>	<b>9,137</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	899	1,308	2,448	1,099	1,099	1,099	( 1,349)	45%
11-6902	WORKERS COMPENSATION INS	56	35	150	66	66	66	( 84)	44%
11-6903	STATE WORKERS BENEFIT FUND	4	3	11	4	4	4	( 7)	36%
11-6904	UNEMPLOYMENT INSURANCE	237	141	608	244	244	244	( 364)	40%
11-6905	PERS	1,742	2,229	5,322	2,229	2,229	2,229	( 3,093)	42%
11-6906	DISABILITY INSURANCE	0	0	76	0	0	0	( 76)	na
11-6907	LIFE INSURANCE	0	0	32	0	0	0	( 32)	na
11-6908	HEALTH INSURANCE	59	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	618	618	618	618	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>2,997</b>	<b>3,716</b>	<b>8,647</b>	<b>4,260</b>	<b>4,260</b>	<b>4,260</b>	<b>( 4,387)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	599	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	96	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	( 287)	0	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	28	0	0	0	0	0	0	na
11-8509	FOOD & REFRESHMENTS	391	357	375	0	0	0	( 375)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>827</b>	<b>357</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 375)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>15,758</b>	<b>18,018</b>	<b>14,262</b>	<b>18,637</b>	<b>18,637</b>	<b>18,637</b>	<b>4,375</b>	
<b>100-11-110</b>	<b>TOTAL EARLY COLLEGE</b>	<b>15,758</b>	<b>18,018</b>	<b>14,262</b>	<b>18,637</b>	<b>18,637</b>	<b>18,637</b>	<b>4,375</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-121 COMPUTER APPLICATIONS/OFFICE SYSTEMS</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	0	0	0	0	na
11-6421	PART TIME INSTRUCTOR WAGES	56,818	85,190	77,835	49,963	49,963	49,963	( 27,872)	64%
51-6421	PART TIME INSTRUCTOR WAGES	2,301	0	0	0	0	0	0	na
11-6441	CURRICULUM DEVELOPMENT WAGES	1,969	4,427	3,305	2,793	2,793	2,793	( 512)	85%
11-6442	SPECIAL PROJECT WAGES	1,061	8,489	6,052	8,069	8,069	8,069	2,017	133%
<b>TOTAL SALARY EXPENSE</b>		<b>62,149</b>	<b>98,106</b>	<b>87,192</b>	<b>60,825</b>	<b>60,825</b>	<b>60,825</b>	<b>( 26,367)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	4,578	12,965	6,670	4,388	4,388	4,388	( 2,282)	66%
51-6901	SOCIAL SECURITY	176	0	0	0	0	0	0	na
11-6902	WORKERS COMPENSATION INS	281	613	571	267	267	267	( 304)	47%
51-6902	WORKERS COMPENSATION INS	11	0	0	0	0	0	0	na
11-6903	STATE WORKERS BENEFIT FUND	25	56	39	21	21	21	( 18)	54%
51-6903	STATE WORKERS BENEFIT FUND	2	0	0	0	0	0	0	na
11-6904	UNEMPLOYMENT INSURANCE	1,377	2,078	1,831	975	975	975	( 856)	53%
51-6904	UNEMPLOYMENT INSURANCE	53	0	0	0	0	0	0	na
11-6905	PERS	4,333	8,602	8,050	5,353	5,353	5,353	( 2,697)	66%
51-6905	PERS	0	0	0	0	0	0	0	na
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	2,467	2,467	2,467	2,467	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>10,836</b>	<b>24,314</b>	<b>17,161</b>	<b>13,471</b>	<b>13,471</b>	<b>13,471</b>	<b>( 3,690)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	4,324	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	175	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	209	0	0	0	( 209)	na
11-7510	POSTAGE	2	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	64	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	33	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	38	463	759	300	300	300	( 459)	40%
11-8201	CONFERENCE FEES	649	59	0	0	0	0	0	na
51-8201	CONFERENCE FEES	0	59	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	26	274	71	250	250	250	179	352%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>5,311</b>	<b>855</b>	<b>1,039</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>( 489)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
	<b>TOTAL EXPENDITURES</b>	<b>78,296</b>	<b>123,275</b>	<b>105,392</b>	<b>74,846</b>	<b>74,846</b>	<b>74,846</b>	<b>( 30,546)</b>	
<b>100-12-121</b>	<b>TOTAL COMPUTER APPLICATIONS/OFFICE</b>	<b>78,296</b>	<b>123,275</b>	<b>105,392</b>	<b>74,846</b>	<b>74,846</b>	<b>74,846</b>	<b>( 30,546)</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-122</b>	<b>COMPUTER SCIENCE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	65,122	65,122	65,122	65,122	na
11-6421	PART TIME INSTRUCTOR WAGES	6,592	6,450	62,920	7,179	7,179	7,179	( 55,741)	11%
11-6441	CURRICULUM DEVELOPMENT WAGES	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>6,592</b>	<b>6,450</b>	<b>62,920</b>	<b>72,301</b>	<b>72,301</b>	<b>72,301</b>	<b>9,381</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	504	770	7,218	5,960	5,960	5,960	( 1,258)	83%
51-6901	SOCIAL SECURITY	0	0	0	0	0	0	0	na
11-6902	WORKERS COMPENSATION INS	39	224	443	362	362	362	( 81)	82%
51-6902	WORKERS COMPENSATION INS	0	0	0	0	0	0	0	na
11-6903	STATE WORKERS BENEFIT FUND	2	2	47	39	39	39	( 8)	83%
51-6903	STATE WORKERS BENEFIT FUND	0	0	0	0	0	0	0	na
11-6904	UNEMPLOYMENT INSURANCE	152	141	1,289	1,324	1,324	1,324	35	103%
51-6904	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	na
11-6905	PERS	0	0	14,553	5,927	5,927	5,927	( 8,626)	41%
51-6905	PERS	0	0	0	0	0	0	0	na
11-6906	DISABILITY INSURANCE	0	0	224	159	159	159	( 65)	71%
11-6907	LIFE INSURANCE	0	0	110	17	17	17	( 93)	15%
11-6908	HEALTH INSURANCE	0	0	20,580	20,080	20,080	20,080	( 500)	98%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,041	3,041	3,041	3,041	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>697</b>	<b>1,137</b>	<b>44,464</b>	<b>36,909</b>	<b>36,909</b>	<b>36,909</b>	<b>( 7,555)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	0	0	0	na
11-7211	PCC CONTRACT EXPENSE	502	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	0	0	1,370	2,500	2,500	2,500	1,130	182%
11-8516	MEMBERSHIP FEES & DUES	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>502</b>	<b>0</b>	<b>1,370</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>1,130</b>	
	<b>TOTAL EXPENDITURES</b>	<b>7,791</b>	<b>7,587</b>	<b>108,754</b>	<b>111,710</b>	<b>111,710</b>	<b>111,710</b>	<b>2,956</b>	
<b>100-12-122</b>	<b>TOTAL COMPUTER SCIENCE</b>	<b>7,791</b>	<b>7,587</b>	<b>108,754</b>	<b>111,710</b>	<b>111,710</b>	<b>111,710</b>	<b>2,956</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-125 EMERGENCY MEDICAL TECHNICIAN PROGRAM</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6421	PART TIME INSTRUCTOR WAGES	0	494	4,866	360	360	360	( 4,506)	7%
51-6421	PART TIME INSTRUCTOR WAGES	13,805	13,730	12,134	10,033	10,033	10,033	( 2,101)	83%
11-6442	SPECIAL PROJECT WAGES	9,271	8,066	5,405	5,175	5,175	5,175	( 230)	96%
51-6442	SPECIAL PROJECT WAGES	0	597	1,745	404	404	404	( 1,341)	23%
<b>TOTAL SALARY EXPENSE</b>		<b>23,076</b>	<b>22,887</b>	<b>24,150</b>	<b>15,972</b>	<b>15,972</b>	<b>15,972</b>	<b>( 8,178)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	687	1,201	415	445	445	445	30	107%
51-6901	SOCIAL SECURITY	1,069	1,703	1,431	797	797	797	( 634)	56%
11-6902	WORKERS COMPENSATION INS	43	42	25	27	27	27	2	108%
51-6902	WORKERS COMPENSATION INS	65	72	88	48	48	48	( 40)	55%
11-6903	STATE WORKERS BENEFIT FUND	5	8	3	3	3	3	0	100%
51-6903	STATE WORKERS BENEFIT FUND	6	9	8	3	3	3	( 5)	38%
11-6904	UNEMPLOYMENT INSURANCE	207	182	120	98	98	98	( 22)	82%
51-6904	UNEMPLOYMENT INSURANCE	321	319	395	176	176	176	( 219)	45%
11-6905	PERS	942	1,324	900	944	944	944	44	105%
51-6905	PERS	2,234	2,264	3,005	1,614	1,614	1,614	( 1,391)	54%
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	250	250	250	250	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	448	448	448	448	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>5,579</b>	<b>7,124</b>	<b>6,390</b>	<b>4,853</b>	<b>4,853</b>	<b>4,853</b>	<b>( 1,537)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7206	INSTRUCTIONAL CONTRACTED SERV	760	1,251	1,116	2,265	2,265	2,265	1,149	203%
51-7211	PCC CONTRACT EXPENSE	1,051	0	0	0	0	0	0	na
11-7510	POSTAGE	17	0	0	0	0	0	0	na
51-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	201	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	0	75	0	0	0	( 75)	na
51-8006	INSTRUCTIONAL SUPPLIES	695	1,162	1,016	700	700	700	( 316)	69%
11-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
51-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	286	95	129	150	150	150	21	116%
11-8509	FOOD & REFRESHMENTS	183	153	0	300	300	300	300	na
51-8803	INSTRUCTIONAL EQUIPMENT <\$5000	286	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>3,479</b>	<b>2,661</b>	<b>2,336</b>	<b>3,415</b>	<b>3,415</b>	<b>3,415</b>	<b>1,079</b>	
	<b>TOTAL EXPENDITURES</b>	<b>32,134</b>	<b>32,672</b>	<b>32,876</b>	<b>24,240</b>	<b>24,240</b>	<b>24,240</b>	<b>( 8,636)</b>	
<b>100-12-125</b>	<b>TOTAL EMERGENCY MEDICAL TECHNICIAN</b>	<b>32,134</b>	<b>32,672</b>	<b>32,876</b>	<b>24,240</b>	<b>24,240</b>	<b>24,240</b>	<b>( 8,636)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-127 NURSING</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6105	DIRECTOR SALARIES	76,259	75,691	81,910	81,896	81,896	81,896	( 14)	100%
11-6108	PT PROFESSIONAL SUPPORT SALARIES	0	1,065	1,260	1,911	1,911	1,911	651	152%
11-6301	FULL TIME CLASSIFIED WAGES	24,161	26,832	28,308	28,308	28,308	28,308	0	100%
11-6302	PART TIME CLASSIFIED WAGES	0	813	1,085	0	0	0	( 1,085)	na
11-6401	FULL TIME INSTRUCTOR SALARIES	268,257	223,729	299,059	316,741	316,741	316,741	17,682	106%
11-6403	FTF OVERLOAD PAY	0	0	0	1,564	1,564	1,564	1,564	na
11-6421	PART TIME INSTRUCTOR WAGES	79,489	82,036	77,345	78,990	78,990	78,990	1,645	102%
11-6442	SPECIAL PROJECT WAGES	16,051	15,935	17,836	15,147	15,147	15,147	( 2,689)	85%
11-6701	STUDENT WAGES	183	232	360	0	0	0	( 360)	na
11-6801	EMPLOYEE TAXABLE ALLOWANCE	784	792	792	788	788	788	( 4)	99%
<b>TOTAL SALARY EXPENSE</b>		<b>465,184</b>	<b>427,125</b>	<b>507,955</b>	<b>525,345</b>	<b>525,345</b>	<b>525,345</b>	<b>17,390</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	34,556	51,543	31,425	38,290	38,290	38,290	6,865	122%
11-6902	WORKERS COMPENSATION INS	2,181	2,135	1,970	2,331	2,331	2,331	361	118%
11-6903	STATE WORKERS BENEFIT FUND	193	256	200	265	265	265	65	133%
11-6904	UNEMPLOYMENT INSURANCE	7,391	6,012	4,750	8,508	8,508	8,508	3,758	179%
11-6905	PERS	63,346	63,601	59,000	62,912	62,912	62,912	3,912	107%
11-6906	DISABILITY INSURANCE	774	416	750	917	917	917	167	122%
11-6907	LIFE INSURANCE	100	1,298	95	108	108	108	13	114%
11-6908	HEALTH INSURANCE	86,542	85,774	73,656	94,469	94,469	94,469	20,813	128%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	21,354	21,354	21,354	21,354	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>195,083</b>	<b>211,035</b>	<b>171,846</b>	<b>229,154</b>	<b>229,154</b>	<b>229,154</b>	<b>57,308</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7111	LEGAL NOTICE ADVERTISING	193	0	0	0	0	0	0	na
11-7206	INSTRUCTIONAL CONTRACTED SERV	16,899	16,894	13,868	17,532	17,532	17,532	3,664	126%
11-7211	PCC CONTRACT EXPENSE	26,467	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	( 175)	( 175)	0	0	0	175	na
11-7510	POSTAGE	174	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	190	510	667	667	667	667	0	100%
11-7601	PRINTING & DUPLICATING	5,488	0	0	0	0	0	0	na
11-7901	SUBSCRIPTIONS	5,686	4,698	4,692	2,535	2,535	2,535	( 2,157)	54%
11-8006	INSTRUCTIONAL SUPPLIES	10,909	12,234	13,207	10,000	10,000	10,000	( 3,207)	76%
11-8009	OFFICE SUPPLIES	2,908	1,346	425	1,000	1,000	1,000	575	235%
11-8101	CELLULAR TELECOMMUNICATIONS	50	25	0	25	25	25	25	na
11-8201	CONFERENCE FEES	885	1,506	500	2,850	2,850	2,850	2,350	570%
11-8205	EMPLOYEE TRAVEL	2,361	2,013	808	2,000	2,000	2,000	1,192	248%
11-8508	EQUIPMENT REPAIR	183	425	183	300	300	300	117	164%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
11-8509	FOOD & REFRESHMENTS	1,446	109	77	0	0	0	( 77)	na
11-8512	GIFTS EXPENSE	335	340	44	350	350	350	306	795%
11-8515	MEETING & CONFERENCE EXPENSE	0	549	549	0	0	0	( 549)	na
11-8516	MEMBERSHIP FEES & DUES	115	120	120	320	320	320	200	267%
11-8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	0	0	0	na
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	1,565	4,816	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>75,854</b>	<b>45,410</b>	<b>34,965</b>	<b>37,579</b>	<b>37,579</b>	<b>37,579</b>	<b>2,614</b>	
<b>TOTAL EXPENDITURES</b>		<b>736,121</b>	<b>683,570</b>	<b>714,766</b>	<b>792,078</b>	<b>792,078</b>	<b>792,078</b>	<b>77,312</b>	
<b>100-12-127</b>	<b>TOTAL NURSING</b>	<b>736,121</b>	<b>683,570</b>	<b>714,766</b>	<b>792,078</b>	<b>792,078</b>	<b>792,078</b>	<b>77,312</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-128 OTHER PROFESSIONAL TECHNICAL</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6421	PART TIME INSTRUCTOR WAGES	12,591	24,766	25,513	23,200	23,200	23,200	( 2,313)	91%
51-6421	PART TIME INSTRUCTOR WAGES	17,769	9,930	7,320	9,301	9,301	9,301	1,981	127%
11-6441	CURRICULUM DEVELOPMENT WAGES	0	0	0	0	0	0	0	na
11-6442	SPECIAL PROJECT WAGES	21	294	72	279	279	279	207	388%
51-6442	SPECIAL PROJECT WAGES	64	2,422	2,300	2,104	2,104	2,104	( 196)	91%
<b>TOTAL SALARY EXPENSE</b>		<b>30,445</b>	<b>37,412</b>	<b>35,205</b>	<b>34,884</b>	<b>34,884</b>	<b>34,884</b>	<b>( 321)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	965	3,051	1,960	1,794	1,794	1,794	( 166)	92%
51-6901	SOCIAL SECURITY	1,364	1,740	740	872	872	872	132	118%
11-6902	WORKERS COMPENSATION INS	59	118	120	108	108	108	( 12)	90%
51-6902	WORKERS COMPENSATION INS	84	66	45	53	53	53	8	118%
11-6903	STATE WORKERS BENEFIT FUND	4	11	9	7	7	7	( 2)	78%
51-6903	STATE WORKERS BENEFIT FUND	6	8	5	4	4	4	( 1)	80%
11-6904	UNEMPLOYMENT INSURANCE	290	508	535	398	398	398	( 137)	74%
51-6904	UNEMPLOYMENT INSURANCE	410	280	205	193	193	193	( 12)	94%
11-6905	PERS	1,843	3,584	3,560	3,276	3,276	3,276	( 284)	92%
51-6905	PERS	2,680	2,047	1,367	1,871	1,871	1,871	504	137%
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,008	1,008	1,008	1,008	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	489	489	489	489	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>7,705</b>	<b>11,413</b>	<b>8,546</b>	<b>10,073</b>	<b>10,073</b>	<b>10,073</b>	<b>1,527</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7210	OTHER CONTRACTED SERVICES	275	0	0	0	0	0	0	na
11-7211	PCC CONTRACT EXPENSE	958	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	1,352	0	0	0	0	0	0	na
11-7510	POSTAGE	32	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	78	0	0	0	0	0	0	na
51-7702	FACILITY LEASE	2,700	0	3,630	3,700	3,700	3,700	70	102%
11-7901	SUBSCRIPTIONS	0	0	99	0	0	0	( 99)	na
11-8006	INSTRUCTIONAL SUPPLIES	185	622	1,935	750	750	750	( 1,185)	39%
11-8201	CONFERENCE FEES	75	118	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	612	336	0	0	0	0	0	na
11-8509	FOOD & REFRESHMENTS	200	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
11-8527	COMMUNITY ACTIVITIES & EVENTS	15,060	0	0	0	0	0	0	na
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>21,527</b>	<b>1,076</b>	<b>5,664</b>	<b>4,450</b>	<b>4,450</b>	<b>4,450</b>	<b>( 1,214)</b>	
<b>CAPITAL OUTLAY</b>									
11-9573	INSTRUCTIONAL EQUIPMENT >\$5000	0	0	100,000	0	0	0	( 100,000)	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 100,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>59,677</b>	<b>49,901</b>	<b>149,415</b>	<b>49,407</b>	<b>49,407</b>	<b>49,407</b>	<b>( 100,008)</b>	
<b>100-12-128</b>	<b>TOTAL OTHER PROFESSIONAL TECHNICAL</b>	<b>59,677</b>	<b>49,901</b>	<b>149,415</b>	<b>49,407</b>	<b>49,407</b>	<b>49,407</b>	<b>( 100,008)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-129</b>	<b>PRE-COLLEGE MATH</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	68,211	67,917	<b>70,605</b>	<b>42,244</b>	<b>42,244</b>	<b>42,244</b>	( 28,361)	60%
51-6421	PART TIME INSTRUCTOR WAGES	47,823	25,368	<b>28,640</b>	<b>15,778</b>	<b>15,778</b>	<b>15,778</b>	( 12,862)	55%
11-6442	SPECIAL PROJECT WAGES	0	194	<b>282</b>	<b>111</b>	<b>111</b>	<b>111</b>	( 171)	39%
	<b>TOTAL SALARY EXPENSE</b>	<b>116,034</b>	<b>93,479</b>	<b>99,527</b>	<b>58,133</b>	<b>58,133</b>	<b>58,133</b>	( 41,394)	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	5,218	8,194	<b>5,425</b>	<b>3,239</b>	<b>3,239</b>	<b>3,239</b>	( 2,186)	60%
51-6901	SOCIAL SECURITY	3,659	3,258	<b>2,195</b>	<b>1,206</b>	<b>1,206</b>	<b>1,206</b>	( 989)	55%
11-6902	WORKERS COMPENSATION INS	320	337	<b>335</b>	<b>197</b>	<b>197</b>	<b>197</b>	( 138)	59%
51-6902	WORKERS COMPENSATION INS	224	136	<b>135</b>	<b>73</b>	<b>73</b>	<b>73</b>	( 62)	54%
11-6903	STATE WORKERS BENEFIT FUND	18	30	<b>25</b>	<b>14</b>	<b>14</b>	<b>14</b>	( 11)	56%
51-6903	STATE WORKERS BENEFIT FUND	17	14	<b>15</b>	<b>4</b>	<b>4</b>	<b>4</b>	( 11)	27%
11-6904	UNEMPLOYMENT INSURANCE	1,569	1,474	<b>1,520</b>	<b>719</b>	<b>719</b>	<b>719</b>	( 801)	47%
51-6904	UNEMPLOYMENT INSURANCE	1,100	588	<b>605</b>	<b>267</b>	<b>267</b>	<b>267</b>	( 338)	44%
11-6905	PERS	6,119	9,596	<b>8,925</b>	<b>5,824</b>	<b>5,824</b>	<b>5,824</b>	( 3,101)	65%
51-6905	PERS	6,130	3,441	<b>4,670</b>	<b>2,088</b>	<b>2,088</b>	<b>2,088</b>	( 2,582)	45%
11-6906	DISABILITY INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
51-6906	DISABILITY INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6907	LIFE INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
51-6907	LIFE INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6908	HEALTH INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>1,820</b>	<b>1,820</b>	<b>1,820</b>	<b>1,820</b>	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>677</b>	<b>677</b>	<b>677</b>	<b>677</b>	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>24,374</b>	<b>27,068</b>	<b>23,850</b>	<b>16,128</b>	<b>16,128</b>	<b>16,128</b>	( 7,722)	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	5,192	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
51-7211	PCC CONTRACT EXPENSE	3,640	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7510	POSTAGE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7601	PRINTING & DUPLICATING	606	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8006	INSTRUCTIONAL SUPPLIES	29	42	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 3)	na
51-8006	INSTRUCTIONAL SUPPLIES	0	30	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 20)	na
11-8201	CONFERENCE FEES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8205	EMPLOYEE TRAVEL	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>9,467</b>	<b>72</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 23)	
	<b>TOTAL EXPENDITURES</b>	<b>149,875</b>	<b>120,619</b>	<b>123,400</b>	<b>74,261</b>	<b>74,261</b>	<b>74,261</b>	( 49,139)	
<b>100-12-129</b>	<b>TOTAL PRE-COLLEGE MATH</b>	<b>149,875</b>	<b>120,619</b>	<b>123,400</b>	<b>74,261</b>	<b>74,261</b>	<b>74,261</b>	( 49,139)	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-130</b>	<b>RENEWABLE ENERGY</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6107	FT PROFESSIONAL SUPPORT SALARIES	11,730	5,612	23,878	23,878	23,878	23,878	0	100%
11-6108	PT PROFESSIONAL SUPPORT SALARIES	0	4,663	0	0	0	0	0	na
11-6301	FULL TIME CLASSIFIED WAGES	17,460	25,836	28,309	0	0	0	( 28,309)	na
11-6302	PART TIME CLASSIFIED WAGES	3,812	0	0	0	0	0	0	na
11-6401	FULL TIME INSTRUCTOR SALARIES	91,131	88,834	114,836	119,126	119,126	119,126	4,290	104%
11-6403	FTF OVERLOAD PAY	2,749	0	0	5,364	5,364	5,364	5,364	na
11-6421	PART TIME INSTRUCTOR WAGES	12,427	6,650	4,280	6,814	6,814	6,814	2,534	159%
11-6441	CURRICULUM DEVELOPMENT WAGES	4,362	2,859	3,815	3,152	3,152	3,152	( 663)	83%
11-6442	SPECIAL PROJECT WAGES	169	0	0	0	0	0	0	na
11-6701	STUDENT WAGES	1,742	3,747	3,365	2,028	2,028	2,028	( 1,337)	60%
11-6801	EMPLOYEE TAXABLE ALLOWANCE	135	62	500	996	996	996	496	199%
	<b>TOTAL SALARY EXPENSE</b>	<b>145,717</b>	<b>138,263</b>	<b>178,983</b>	<b>161,358</b>	<b>161,358</b>	<b>161,358</b>	<b>( 17,625)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	10,678	16,650	9,325	11,575	11,575	11,575	2,250	124%
11-6902	WORKERS COMPENSATION INS	684	690	600	704	704	704	104	117%
11-6903	STATE WORKERS BENEFIT FUND	73	98	75	94	94	94	19	125%
11-6904	UNEMPLOYMENT INSURANCE	2,607	1,972	1,450	2,572	2,572	2,572	1,122	177%
11-6905	PERS	17,056	19,583	18,615	19,059	19,059	19,059	444	102%
11-6906	DISABILITY INSURANCE	260	142	260	319	319	319	59	123%
11-6907	LIFE INSURANCE	41	258	45	41	41	41	( 4)	91%
11-6908	HEALTH INSURANCE	41,880	41,382	35,928	45,446	45,446	45,446	9,518	126%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	6,331	6,331	6,331	6,331	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>73,279</b>	<b>80,775</b>	<b>66,298</b>	<b>86,141</b>	<b>86,141</b>	<b>86,141</b>	<b>19,843</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7114	PROGRAM ADVERTISING & PROMOTIONS	618	260	0	0	0	0	0	na
11-7210	OTHER CONTRACTED SERVICES	199	1,030	0	0	0	0	0	na
11-7211	PCC CONTRACT EXPENSE	7,944	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7510	POSTAGE	76	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	36	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	1,564	0	0	0	0	0	0	na
11-7614	PROGRAM MARKETING PRINTING	0	95	0	0	0	0	0	na
11-7631	COLLEGE MARKETING PRINTING	0	0	75	0	0	0	( 75)	na
11-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	9,222	5,037	1,923	1,500	1,500	1,500	( 423)	78%
11-8201	CONFERENCE FEES	348	114	0	0	0	0	0	na
11-8202	FIELD TRIP EXPENSE	934	1,437	987	1,000	1,000	1,000	13	101%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
11-8205	EMPLOYEE TRAVEL	1,118	544	160	0	0	0	( 160)	na
11-8508	EQUIPMENT REPAIR	187	472	27	0	0	0	( 27)	na
11-8509	FOOD & REFRESHMENTS	621	754	199	500	500	500	301	251%
11-8516	MEMBERSHIP FEES & DUES	500	100	500	500	500	500	0	100%
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	193	1,000	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>23,560</b>	<b>10,843</b>	<b>3,871</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>( 371)</b>	
<b>TOTAL EXPENDITURES</b>		<b>242,556</b>	<b>229,881</b>	<b>249,152</b>	<b>250,999</b>	<b>250,999</b>	<b>250,999</b>	<b>1,847</b>	
<b>100-12-130</b>	<b>TOTAL RENEWABLE ENERGY</b>	<b>242,556</b>	<b>229,881</b>	<b>249,152</b>	<b>250,999</b>	<b>250,999</b>	<b>250,999</b>	<b>1,847</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-131</b>	<b>MEDICAL ASSISTING</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6401	FULL TIME INSTRUCTOR SALARIES	60,924	55,910	67,410	69,760	69,760	69,760	2,350	103%
11-6403	FTF OVERLOAD PAY	0	0	0	5,339	5,339	5,339	5,339	na
11-6421	PART TIME INSTRUCTOR WAGES	13,761	9,777	10,276	10,020	10,020	10,020	( 256)	98%
11-6441	CURRICULUM DEVELOPMENT WAGES	2,707	0	0	0	0	0	0	na
11-6442	SPECIAL PROJECT WAGES	2,384	632	485	600	600	600	115	124%
	<b>TOTAL SALARY EXPENSE</b>	<b>79,776</b>	<b>66,319</b>	<b>78,171</b>	<b>85,719</b>	<b>85,719</b>	<b>85,719</b>	<b>7,548</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	6,103	8,786	4,445	6,557	6,557	6,557	2,112	148%
11-6902	WORKERS COMPENSATION INS	374	328	275	399	399	399	124	145%
11-6903	STATE WORKERS BENEFIT FUND	24	30	25	38	38	38	13	152%
11-6904	UNEMPLOYMENT INSURANCE	1,197	862	560	1,457	1,457	1,457	897	260%
11-6905	PERS	9,033	8,208	7,425	7,961	7,961	7,961	536	107%
11-6906	DISABILITY INSURANCE	128	62	120	158	158	158	38	132%
11-6907	LIFE INSURANCE	14	432	15	16	16	16	1	107%
11-6908	HEALTH INSURANCE	9,021	8,115	7,555	11,374	11,374	11,374	3,819	151%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,685	3,685	3,685	3,685	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>25,894</b>	<b>26,823</b>	<b>20,420</b>	<b>31,645</b>	<b>31,645</b>	<b>31,645</b>	<b>11,225</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7206	INSTRUCTIONAL CONTRACTED SERV	1,382	3,376	1,510	4,416	4,416	4,416	2,906	292%
11-7211	PCC CONTRACT EXPENSE	5,684	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7510	POSTAGE	10	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	22	261	158	200	200	200	42	127%
11-7601	PRINTING & DUPLICATING	2,129	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	5,617	6,392	4,000	3,000	3,000	3,000	( 1,000)	75%
11-8201	CONFERENCE FEES	0	190	0	500	500	500	500	na
11-8205	EMPLOYEE TRAVEL	825	738	104	750	750	750	646	721%
11-8508	EQUIPMENT REPAIR	0	178	100	0	0	0	( 100)	na
11-8509	FOOD & REFRESHMENTS	158	221	92	0	0	0	( 92)	na
11-8512	GIFTS EXPENSE	181	155	0	100	100	100	100	na
11-8516	MEMBERSHIP FEES & DUES	1,545	1,545	4,500	2,250	2,250	2,250	( 2,250)	50%
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	305	656	229	0	0	0	( 229)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>17,858</b>	<b>13,712</b>	<b>10,693</b>	<b>11,216</b>	<b>11,216</b>	<b>11,216</b>	<b>523</b>	
	<b>TOTAL EXPENDITURES</b>	<b>123,528</b>	<b>106,854</b>	<b>109,284</b>	<b>128,580</b>	<b>128,580</b>	<b>128,580</b>	<b>19,296</b>	
<b>100-12-131</b>	<b>TOTAL MEDICAL ASSISTING</b>	<b>123,528</b>	<b>106,854</b>	<b>109,284</b>	<b>128,580</b>	<b>128,580</b>	<b>128,580</b>	<b>19,296</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-133</b>	<b>MEDICAL TERMINOLOGY</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	15,372	10,370	12,710	10,627	10,627	10,627	( 2,083)	84%
	<b>TOTAL SALARY EXPENSE</b>	<b>15,372</b>	<b>10,370</b>	<b>12,710</b>	<b>10,627</b>	<b>10,627</b>	<b>10,627</b>	<b>( 2,083)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	1,176	1,205	820	813	813	813	( 7)	99%
11-6902	WORKERS COMPENSATION INS	72	51	55	49	49	49	( 6)	89%
11-6903	STATE WORKERS BENEFIT FUND	4	4	5	3	3	3	( 2)	60%
11-6904	UNEMPLOYMENT INSURANCE	354	225	235	180	180	180	( 55)	77%
11-6905	PERS	2,246	1,599	1,580	1,599	1,599	1,599	19	101%
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	456	456	456	456	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>3,852</b>	<b>3,084</b>	<b>2,695</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>405</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	1,170	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	0	0	0	350	350	350	350	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,170</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	
	<b>TOTAL EXPENDITURES</b>	<b>20,394</b>	<b>13,454</b>	<b>15,405</b>	<b>14,077</b>	<b>14,077</b>	<b>14,077</b>	<b>( 1,328)</b>	
<b>100-12-133</b>	<b>TOTAL MEDICAL TERMINOLOGY</b>	<b>20,394</b>	<b>13,454</b>	<b>15,405</b>	<b>14,077</b>	<b>14,077</b>	<b>14,077</b>	<b>( 1,328)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-141</b>	<b>CNA AND MEDICATION AIDE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6421	PART TIME INSTRUCTOR WAGES	26,998	26,479	<b>28,419</b>	<b>23,027</b>	<b>23,027</b>	<b>23,027</b>	( 5,392)	81%
11-6442	SPECIAL PROJECT WAGES	18,369	11,857	<b>11,125</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	( 3,625)	67%
	<b>TOTAL SALARY EXPENSE</b>	<b>45,367</b>	<b>38,336</b>	<b>39,544</b>	<b>30,527</b>	<b>30,527</b>	<b>30,527</b>	( 9,017)	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	3,461	4,995	<b>2,760</b>	<b>2,493</b>	<b>2,493</b>	<b>2,493</b>	( 267)	90%
11-6902	WORKERS COMPENSATION INS	213	194	<b>170</b>	<b>151</b>	<b>151</b>	<b>151</b>	( 19)	89%
11-6903	STATE WORKERS BENEFIT FUND	23	25	<b>20</b>	<b>14</b>	<b>14</b>	<b>14</b>	( 6)	70%
11-6904	UNEMPLOYMENT INSURANCE	1,011	831	<b>7</b>	<b>553</b>	<b>553</b>	<b>553</b>	<b>546</b>	7900%
11-6905	PERS	3,447	7,179	<b>4,100</b>	<b>6,092</b>	<b>6,092</b>	<b>6,092</b>	<b>1,992</b>	149%
11-6906	DISABILITY INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6907	LIFE INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6908	HEALTH INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	<b>1,401</b>	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>8,155</b>	<b>13,224</b>	<b>7,057</b>	<b>10,704</b>	<b>10,704</b>	<b>10,704</b>	<b>3,647</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7206	INSTRUCTIONAL CONTRACTED SERV	1,373	1,474	<b>937</b>	<b>2,212</b>	<b>2,212</b>	<b>2,212</b>	<b>1,275</b>	236%
11-7211	PCC CONTRACT EXPENSE	2,055	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7510	POSTAGE	17	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7521	SHIPPING & FREIGHT	174	132	<b>123</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>14</b>	111%
11-7601	PRINTING & DUPLICATING	185	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8006	INSTRUCTIONAL SUPPLIES	2,793	2,687	<b>1,008</b>	<b>1,498</b>	<b>1,498</b>	<b>1,498</b>	<b>490</b>	149%
11-8009	OFFICE SUPPLIES	95	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8201	CONFERENCE FEES	325	0	<b>175</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>525</b>	400%
11-8205	EMPLOYEE TRAVEL	110	216	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	na
11-8508	EQUIPMENT REPAIR	143	0	<b>143</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>57</b>	140%
11-8517	MISCELLANEOUS FEES	215	75	<b>160</b>	<b>100</b>	<b>100</b>	<b>100</b>	( 60)	63%
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	824	350	<b>859</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 859)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,309</b>	<b>4,934</b>	<b>3,405</b>	<b>5,147</b>	<b>5,147</b>	<b>5,147</b>	<b>1,742</b>	
	<b>CAPITAL OUTLAY</b>								
11-9573	INSTRUCTIONAL EQUIPMENT >\$5000	5,500	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>67,331</b>	<b>56,494</b>	<b>50,006</b>	<b>46,378</b>	<b>46,378</b>	<b>46,378</b>	( 3,628)	
<b>100-12-141</b>	<b>TOTAL CNA AND MEDICATION AIDE</b>	<b>67,331</b>	<b>56,494</b>	<b>50,006</b>	<b>46,378</b>	<b>46,378</b>	<b>46,378</b>	( 3,628)	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-142 SMALL BUSINESS DEVELOPMENT CENTER</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6105	DIRECTOR SALARIES	18,099	7,854	18,000	5,414	5,414	5,414	( 12,586)	30%
11-6108	PT PROFESSIONAL SUPPORT SALARIES	7,627	21,338	4,000	28,978	28,978	28,978	24,978	724%
11-6301	FULL TIME CLASSIFIED WAGES	10,815	14,231	15,770	0	0	0	( 15,770)	na
11-6302	PART TIME CLASSIFIED WAGES	1,052	0	0	0	0	0	0	na
11-6801	EMPLOYEE TAXABLE ALLOWANCE	744	495	745	0	0	0	( 745)	na
<b>TOTAL SALARY EXPENSE</b>		<b>38,337</b>	<b>43,918</b>	<b>38,515</b>	<b>34,392</b>	<b>34,392</b>	<b>34,392</b>	<b>( 4,123)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	2,921	4,650	3,140	2,325	2,325	2,325	( 815)	74%
11-6902	WORKERS COMPENSATION INS	176	194	190	141	141	141	( 49)	74%
11-6903	STATE WORKERS BENEFIT FUND	25	42	36	24	24	24	( 12)	67%
11-6904	UNEMPLOYMENT INSURANCE	693	800	810	516	516	516	( 294)	64%
11-6905	PERS	4,027	8,332	5,215	2,547	2,547	2,547	( 2,668)	49%
11-6906	DISABILITY INSURANCE	59	32	55	12	12	12	( 43)	22%
11-6907	LIFE INSURANCE	10	18	15	1	1	1	( 14)	7%
11-6908	HEALTH INSURANCE	6,376	8,224	5,580	147	147	147	( 5,433)	3%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,307	1,307	1,307	1,307	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>14,287</b>	<b>22,292</b>	<b>15,041</b>	<b>7,020</b>	<b>7,020</b>	<b>7,020</b>	<b>( 8,021)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7210	OTHER CONTRACTED SERVICES	470	0	0	0	0	0	0	na
11-7213	SOFTWARE & LICENSES	0	0	0	0	0	0	0	na
11-7303	EMPLOYEE TRAINING COSTS	536	10	10	10	10	10	0	100%
11-7510	POSTAGE	584	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	18	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	380	0	0	0	0	0	0	na
11-7901	SUBSCRIPTIONS	225	197	196	196	196	196	0	100%
11-8006	INSTRUCTIONAL SUPPLIES	448	1,357	1,083	1,083	1,083	1,083	0	100%
11-8009	OFFICE SUPPLIES	1,391	998	413	413	413	413	0	100%
11-8011	REFERENCE MATERIALS	205	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	484	0	100	100	100	100	0	100%
11-8205	EMPLOYEE TRAVEL	1,919	2,004	2,116	2,116	2,116	2,116	0	100%
11-8504	CURRICULUM ACQUISITION	795	0	0	0	0	0	0	na
11-8508	EQUIPMENT REPAIR	0	0	0	0	0	0	0	na
11-8509	FOOD & REFRESHMENTS	984	274	235	235	235	235	0	100%
11-8803	INSTRUCTIONAL EQUIPMENT <\$5000	27	105	105	105	105	105	0	100%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>8,448</b>	<b>4,963</b>	<b>4,258</b>	<b>4,258</b>	<b>4,258</b>	<b>4,258</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>		<b>61,072</b>	<b>71,173</b>	<b>57,814</b>	<b>45,670</b>	<b>45,670</b>	<b>45,670</b>	<b>( 12,144)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
<b>100-12-142</b>	<b>TOTAL SMALL BUSINESS DEVELOPMENT CENTER</b>	<b>61,072</b>	<b>71,173</b>	<b>57,814</b>	<b>45,670</b>	<b>45,670</b>	<b>45,670</b>	<b>( 12,144)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-12-143</b>	<b>SMALL BUSINESS MANAGEMENT</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6108	PT PROFESSIONAL SUPPORT SALARIES	24,323	22,092	<b>23,275</b>	<b>23,878</b>	<b>23,878</b>	<b>23,878</b>	<b>603</b>	103%
11-6801	EMPLOYEE TAXABLE ALLOWANCE	540	568	<b>570</b>	<b>559</b>	<b>559</b>	<b>559</b>	<b>( 11)</b>	98%
	<b>TOTAL SALARY EXPENSE</b>	<b>24,863</b>	<b>22,660</b>	<b>23,845</b>	<b>24,437</b>	<b>24,437</b>	<b>24,437</b>	<b>592</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	1,902	2,637	<b>1,825</b>	<b>1,924</b>	<b>1,924</b>	<b>1,924</b>	<b>99</b>	105%
11-6902	WORKERS COMPENSATION INS	117	111	<b>115</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>2</b>	102%
11-6903	STATE WORKERS BENEFIT FUND	16	19	<b>20</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>( 3)</b>	85%
11-6904	UNEMPLOYMENT INSURANCE	572	493	<b>515</b>	<b>427</b>	<b>427</b>	<b>427</b>	<b>( 88)</b>	83%
11-6905	PERS	3,633	3,506	<b>3,515</b>	<b>2,061</b>	<b>2,061</b>	<b>2,061</b>	<b>( 1,454)</b>	59%
11-6906	DISABILITY INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6907	LIFE INSURANCE	0	28	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6908	HEALTH INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>1,081</b>	<b>1,081</b>	<b>1,081</b>	<b>1,081</b>	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>6,240</b>	<b>6,794</b>	<b>5,990</b>	<b>5,627</b>	<b>5,627</b>	<b>5,627</b>	<b>( 363)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7213	SOFTWARE & LICENSES	0	1,995	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	100%
11-7303	EMPLOYEE TRAINING COSTS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7510	POSTAGE	2	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7601	PRINTING & DUPLICATING	298	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7901	SUBSCRIPTIONS	104	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8006	INSTRUCTIONAL SUPPLIES	3,289	110	<b>1,587</b>	<b>1,587</b>	<b>1,587</b>	<b>1,587</b>	<b>0</b>	100%
11-8009	OFFICE SUPPLIES	250	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8201	CONFERENCE FEES	0	75	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>0</b>	100%
11-8205	EMPLOYEE TRAVEL	1,789	52	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>0</b>	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>5,732</b>	<b>2,232</b>	<b>2,727</b>	<b>2,727</b>	<b>2,727</b>	<b>2,727</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>36,835</b>	<b>31,686</b>	<b>32,562</b>	<b>32,791</b>	<b>32,791</b>	<b>32,791</b>	<b>229</b>	
<b>100-12-143</b>	<b>TOTAL SMALL BUSINESS MANAGEMENT</b>	<b>36,835</b>	<b>31,686</b>	<b>32,562</b>	<b>32,791</b>	<b>32,791</b>	<b>32,791</b>	<b>229</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-13-161</b>	<b>PRE COLLEGE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6108	PT PROFESSIONAL SUPPORT SALARIES	11,276	519	1,325	0	0	0	( 1,325)	na
11-6301	FULL TIME CLASSIFIED WAGES	39,499	38,615	40,560	37,523	37,523	37,523	( 3,037)	93%
11-6302	PART TIME CLASSIFIED WAGES	11,512	12,749	6,825	0	0	0	( 6,825)	na
51-6302	PART TIME CLASSIFIED WAGES	13,524	13,203	16,050	11,282	11,282	11,282	( 4,768)	70%
11-6421	PART TIME INSTRUCTOR WAGES	19,026	18,320	17,280	13,652	13,652	13,652	( 3,628)	79%
51-6421	PART TIME INSTRUCTOR WAGES	41,376	36,558	36,655	27,243	27,243	27,243	( 9,412)	74%
11-6442	SPECIAL PROJECT WAGES	1,511	4,878	3,835	3,371	3,371	3,371	( 464)	88%
51-6442	SPECIAL PROJECT WAGES	1,403	21	30	20	20	20	( 10)	67%
	<b>TOTAL SALARY EXPENSE</b>	<b>139,127</b>	<b>124,863</b>	<b>122,560</b>	<b>93,091</b>	<b>93,091</b>	<b>93,091</b>	<b>( 29,469)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	6,100	8,721	5,680	3,389	3,389	3,389	( 2,291)	60%
51-6901	SOCIAL SECURITY	4,076	5,899	3,790	2,947	2,947	2,947	( 843)	78%
11-6902	WORKERS COMPENSATION INS	389	379	360	205	205	205	( 155)	57%
51-6902	WORKERS COMPENSATION INS	264	259	250	178	178	178	( 72)	71%
11-6903	STATE WORKERS BENEFIT FUND	53	60	55	31	31	31	( 24)	56%
51-6903	STATE WORKERS BENEFIT FUND	30	36	31	21	21	21	( 10)	68%
11-6904	UNEMPLOYMENT INSURANCE	1,758	1,522	1,465	752	752	752	( 713)	51%
51-6904	UNEMPLOYMENT INSURANCE	1,295	1,109	1,115	655	655	655	( 460)	59%
11-6905	PERS	12,759	11,152	11,145	7,907	7,907	7,907	( 3,238)	71%
51-6905	PERS	6,850	8,750	10,535	6,362	6,362	6,362	( 4,173)	60%
11-6906	DISABILITY INSURANCE	83	54	95	55	55	55	( 40)	58%
51-6906	DISABILITY INSURANCE	0	2	5	0	0	0	( 5)	na
11-6907	LIFE INSURANCE	14	30	16	11	11	11	( 5)	69%
51-6907	LIFE INSURANCE	0	1	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	17,133	12,666	13,170	9,608	9,608	9,608	( 3,562)	73%
51-6908	HEALTH INSURANCE	2,477	3,869	2,592	2,833	2,833	2,833	241	109%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,905	1,905	1,905	1,905	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,171	1,171	1,171	1,171	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>53,281</b>	<b>54,509</b>	<b>50,304</b>	<b>38,030</b>	<b>38,030</b>	<b>38,030</b>	<b>( 12,274)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7211	PCC CONTRACT EXPENSE	1,497	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	3,149	0	0	0	0	0	0	na
11-7510	POSTAGE	152	0	0	0	0	0	0	na
51-7510	POSTAGE	2	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	1,436	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	1,233	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	2,334	2,642	2,581	2,000	2,000	2,000	( 581)	77%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
51-8006	INSTRUCTIONAL SUPPLIES	84	73	94	94	94	94	0	100%
11-8009	OFFICE SUPPLIES	381	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	961	( 317)	160	160	160	160	0	100%
11-8205	EMPLOYEE TRAVEL	0	87	8,145	8,145	8,145	8,145	0	100%
51-8205	EMPLOYEE TRAVEL	0	643	846	846	846	846	0	100%
11-8509	FOOD & REFRESHMENTS	11	198	0	0	0	0	0	na
11-8516	MEMBERSHIP FEES & DUES	0	100	46	46	46	46	0	100%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>11,240</b>	<b>3,426</b>	<b>11,872</b>	<b>11,291</b>	<b>11,291</b>	<b>11,291</b>	<b>( 581)</b>	
<b>TOTAL EXPENDITURES</b>		<b>203,648</b>	<b>182,798</b>	<b>184,736</b>	<b>142,412</b>	<b>142,412</b>	<b>142,412</b>	<b>( 42,324)</b>	
<b>100-13-161</b>	<b>TOTAL PRE COLLEGE</b>	<b>203,648</b>	<b>182,798</b>	<b>184,736</b>	<b>142,412</b>	<b>142,412</b>	<b>142,412</b>	<b>( 42,324)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-13-162 ENGLISH SPEAKERS OF OTHER LANGUAGES</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6302	PART TIME CLASSIFIED WAGES	3,533	1,563	2,165	1,843	1,843	1,843	( 322)	85%
51-6302	PART TIME CLASSIFIED WAGES	2,521	2,241	1,780	6,458	6,458	6,458	4,678	363%
11-6401	FULL TIME INSTRUCTOR SALARIES	0	16,466	17,300	17,323	17,323	17,323	23	100%
11-6421	PART TIME INSTRUCTOR WAGES	9,611	10,947	11,775	3,202	3,202	3,202	( 8,573)	27%
51-6421	PART TIME INSTRUCTOR WAGES	14,025	5,995	10,850	6,143	6,143	6,143	( 4,707)	57%
11-6442	SPECIAL PROJECT WAGES	6,851	1,699	2,244	460	460	460	( 1,784)	20%
51-6442	SPECIAL PROJECT WAGES	0	142	205	135	135	135	( 70)	66%
<b>TOTAL SALARY EXPENSE</b>		<b>36,541</b>	<b>39,053</b>	<b>46,319</b>	<b>35,564</b>	<b>35,564</b>	<b>35,564</b>	<b>( 10,755)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	1,659	3,665	2,545	498	498	498	( 2,047)	20%
51-6901	SOCIAL SECURITY	1,266	1,114	955	727	727	727	( 228)	76%
11-6902	WORKERS COMPENSATION INS	94	152	160	30	30	30	( 130)	19%
51-6902	WORKERS COMPENSATION INS	78	50	60	44	44	44	( 16)	73%
11-6903	STATE WORKERS BENEFIT FUND	9	17	15	7	7	7	( 8)	47%
51-6903	STATE WORKERS BENEFIT FUND	7	7	7	10	10	10	3	143%
11-6904	UNEMPLOYMENT INSURANCE	497	657	715	110	110	110	( 605)	15%
51-6904	UNEMPLOYMENT INSURANCE	381	226	270	161	161	161	( 109)	60%
11-6905	PERS	1,456	5,077	5,000	1,422	1,422	1,422	( 3,578)	28%
51-6905	PERS	485	634	600	610	610	610	10	102%
11-6906	DISABILITY INSURANCE	0	12	35	13	13	13	( 22)	37%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	30	5	1	1	1	( 4)	20%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	0	4,336	3,525	633	633	633	( 2,892)	18%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	280	280	280	280	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	408	408	408	408	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>5,932</b>	<b>15,977</b>	<b>13,892</b>	<b>4,954</b>	<b>4,954</b>	<b>4,954</b>	<b>( 8,938)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	785	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	1,238	0	0	0	0	0	0	na
11-7510	POSTAGE	0	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	0	14	14	14	14	14	0	100%
11-7601	PRINTING & DUPLICATING	539	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	1,696	0	0	0	0	0	0	na
11-7702	FACILITY LEASE	0	0	0	0	0	0	0	na
11-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	0	1,883	1,177	1,177	1,177	1,177	0	100%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
51-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	150	1,010	145	145	145	145	0	100%
11-8205	EMPLOYEE TRAVEL	96	14	793	793	793	793	0	100%
11-8516	MEMBERSHIP FEES & DUES	0	0	118	119	119	119	1	101%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>4,504</b>	<b>2,921</b>	<b>2,247</b>	<b>2,248</b>	<b>2,248</b>	<b>2,248</b>	<b>1</b>	
<b>TOTAL EXPENDITURES</b>		<b>46,977</b>	<b>57,951</b>	<b>62,458</b>	<b>42,766</b>	<b>42,766</b>	<b>42,766</b>	<b>( 19,692)</b>	
<b>100-13-162</b>	<b>TOTAL ENGLISH SPEAKERS OF OTHER</b>	<b>46,977</b>	<b>57,951</b>	<b>62,458</b>	<b>42,766</b>	<b>42,766</b>	<b>42,766</b>	<b>( 19,692)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-13-163 POST SECONDARY REMEDIAL</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6401	FULL TIME INSTRUCTOR SALARIES	63,056	90,515	117,805	96,164	96,164	96,164	( 21,641)	82%
11-6402	FTF EXTRA CONTRACT DAYS PAY	166	0	0	0	0	0	0	na
11-6421	PART TIME INSTRUCTOR WAGES	19,824	14,644	20,100	10,912	10,912	10,912	( 9,188)	54%
51-6421	PART TIME INSTRUCTOR WAGES	7,809	0	0	0	0	0	0	na
11-6441	CURRICULUM DEVELOPMENT WAGES	1,770	0	0	0	0	0	0	na
51-6441	CURRICULUM DEVELOPMENT WAGES	0	0	0	0	0	0	0	na
11-6442	SPECIAL PROJECT WAGES	911	2,194	2,925	2,085	2,085	2,085	( 840)	71%
51-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
<b>TOTAL SALARY EXPENSE</b>		<b>93,536</b>	<b>107,353</b>	<b>140,830</b>	<b>109,161</b>	<b>109,161</b>	<b>109,161</b>	<b>( 31,669)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	6,401	12,616	8,905	6,300	6,300	6,300	( 2,605)	71%
51-6901	SOCIAL SECURITY	597	0	0	0	0	0	0	na
11-6902	WORKERS COMPENSATION INS	402	529	560	383	383	383	( 177)	68%
51-6902	WORKERS COMPENSATION INS	37	0	0	0	0	0	0	na
11-6903	STATE WORKERS BENEFIT FUND	20	53	50	54	54	54	4	108%
51-6903	STATE WORKERS BENEFIT FUND	3	0	0	0	0	0	0	na
11-6904	UNEMPLOYMENT INSURANCE	1,301	1,767	1,775	1,399	1,399	1,399	( 376)	79%
51-6904	UNEMPLOYMENT INSURANCE	180	0	0	0	0	0	0	na
11-6905	PERS	12,834	17,598	17,875	12,100	12,100	12,100	( 5,775)	68%
51-6905	PERS	1,143	0	0	0	0	0	0	na
11-6906	DISABILITY INSURANCE	132	110	225	81	81	81	( 144)	36%
51-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	14	120	30	23	23	23	( 7)	77%
51-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6908	HEALTH INSURANCE	13,097	19,632	19,725	16,648	16,648	16,648	( 3,077)	84%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,541	3,541	3,541	3,541	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>36,161</b>	<b>52,425</b>	<b>49,145</b>	<b>40,529</b>	<b>40,529</b>	<b>40,529</b>	<b>( 8,616)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7211	PCC CONTRACT EXPENSE	6,321	0	0	0	0	0	0	na
51-7211	PCC CONTRACT EXPENSE	594	0	0	0	0	0	0	na
11-7601	PRINTING & DUPLICATING	771	0	0	0	0	0	0	na
51-7601	PRINTING & DUPLICATING	453	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	175	0	0	0	0	0	0	na
11-8201	CONFERENCE FEES	350	0	0	0	0	0	0	na
11-8205	EMPLOYEE TRAVEL	282	1,420	990	990	990	990	0	100%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>8,946</b>	<b>1,420</b>	<b>990</b>	<b>990</b>	<b>990</b>	<b>990</b>	<b>0</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
	<b>TOTAL EXPENDITURES</b>	<b>138,643</b>	<b>161,198</b>	<b>190,965</b>	<b>150,680</b>	<b>150,680</b>	<b>150,680</b>	<b>( 40,285)</b>	
<b>100-13-163</b>	<b>TOTAL POST SECONDARY REMEDIAL</b>	<b>138,643</b>	<b>161,198</b>	<b>190,965</b>	<b>150,680</b>	<b>150,680</b>	<b>150,680</b>	<b>( 40,285)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-14-171 ADULT CONTINUING EDUCATION</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
11-6107	FT PROFESSIONAL SUPPORT SALARIES	22,508	21,997	<b>23,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 23,878)</b>	na
11-6302	PART TIME CLASSIFIED WAGES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6421	PART TIME INSTRUCTOR WAGES	12,353	10,623	<b>8,000</b>	<b>10,886</b>	<b>10,886</b>	<b>10,886</b>	<b>2,886</b>	136%
51-6421	PART TIME INSTRUCTOR WAGES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6801	EMPLOYEE TAXABLE ALLOWANCE	270	461	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 500)</b>	na
<b>TOTAL SALARY EXPENSE</b>		<b>35,131</b>	<b>33,081</b>	<b>32,378</b>	<b>10,886</b>	<b>10,886</b>	<b>10,886</b>	<b>( 21,492)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
11-6901	SOCIAL SECURITY	2,687	4,394	<b>2,715</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>( 1,883)</b>	31%
51-6901	SOCIAL SECURITY	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6902	WORKERS COMPENSATION INS	165	180	<b>165</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>( 115)</b>	30%
51-6902	WORKERS COMPENSATION INS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6903	STATE WORKERS BENEFIT FUND	21	27	<b>25</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>( 22)</b>	12%
51-6903	STATE WORKERS BENEFIT FUND	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6904	UNEMPLOYMENT INSURANCE	671	614	<b>540</b>	<b>185</b>	<b>185</b>	<b>185</b>	<b>( 355)</b>	34%
51-6904	UNEMPLOYMENT INSURANCE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6905	PERS	3,826	4,963	<b>4,500</b>	<b>2,252</b>	<b>2,252</b>	<b>2,252</b>	<b>( 2,248)</b>	50%
51-6905	PERS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-6906	DISABILITY INSURANCE	47	31	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 55)</b>	na
11-6907	LIFE INSURANCE	7	22	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 10)</b>	na
11-6908	HEALTH INSURANCE	3,782	11,628	<b>6,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 6,880)</b>	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>468</b>	<b>468</b>	<b>468</b>	<b>468</b>	na
51-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>11,206</b>	<b>21,859</b>	<b>14,890</b>	<b>3,790</b>	<b>3,790</b>	<b>3,790</b>	<b>( 11,100)</b>	
<b>MATERIALS &amp; SERVICES</b>									
11-7206	INSTRUCTIONAL CONTRACTED SERV	5,352	3,685	<b>1,664</b>	<b>1,664</b>	<b>1,664</b>	<b>1,664</b>	<b>0</b>	100%
11-7210	OTHER CONTRACTED SERVICES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7510	POSTAGE	117	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-7601	PRINTING & DUPLICATING	63	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8006	INSTRUCTIONAL SUPPLIES	711	1,740	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>0</b>	100%
51-8006	INSTRUCTIONAL SUPPLIES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8201	CONFERENCE FEES	559	250	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	100%
11-8204	NON-EMPLOYEE TRAVEL	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
11-8205	EMPLOYEE TRAVEL	552	641	<b>243</b>	<b>243</b>	<b>243</b>	<b>243</b>	<b>0</b>	100%
11-8509	FOOD & REFRESHMENTS	0	291	<b>76</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>0</b>	100%
11-8516	MEMBERSHIP FEES & DUES	0	185	<b>225</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>0</b>	100%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>7,354</b>	<b>6,792</b>	<b>2,520</b>	<b>2,520</b>	<b>2,520</b>	<b>2,520</b>	<b>0</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
	<b>TOTAL EXPENDITURES</b>	<b>53,691</b>	<b>61,732</b>	<b>49,788</b>	<b>17,196</b>	<b>17,196</b>	<b>17,196</b>	<b>( 32,592)</b>	
<b>100-14-171</b>	<b>TOTAL ADULT CONTINUING EDUCATION</b>	<b>53,691</b>	<b>61,732</b>	<b>49,788</b>	<b>17,196</b>	<b>17,196</b>	<b>17,196</b>	<b>( 32,592)</b>	



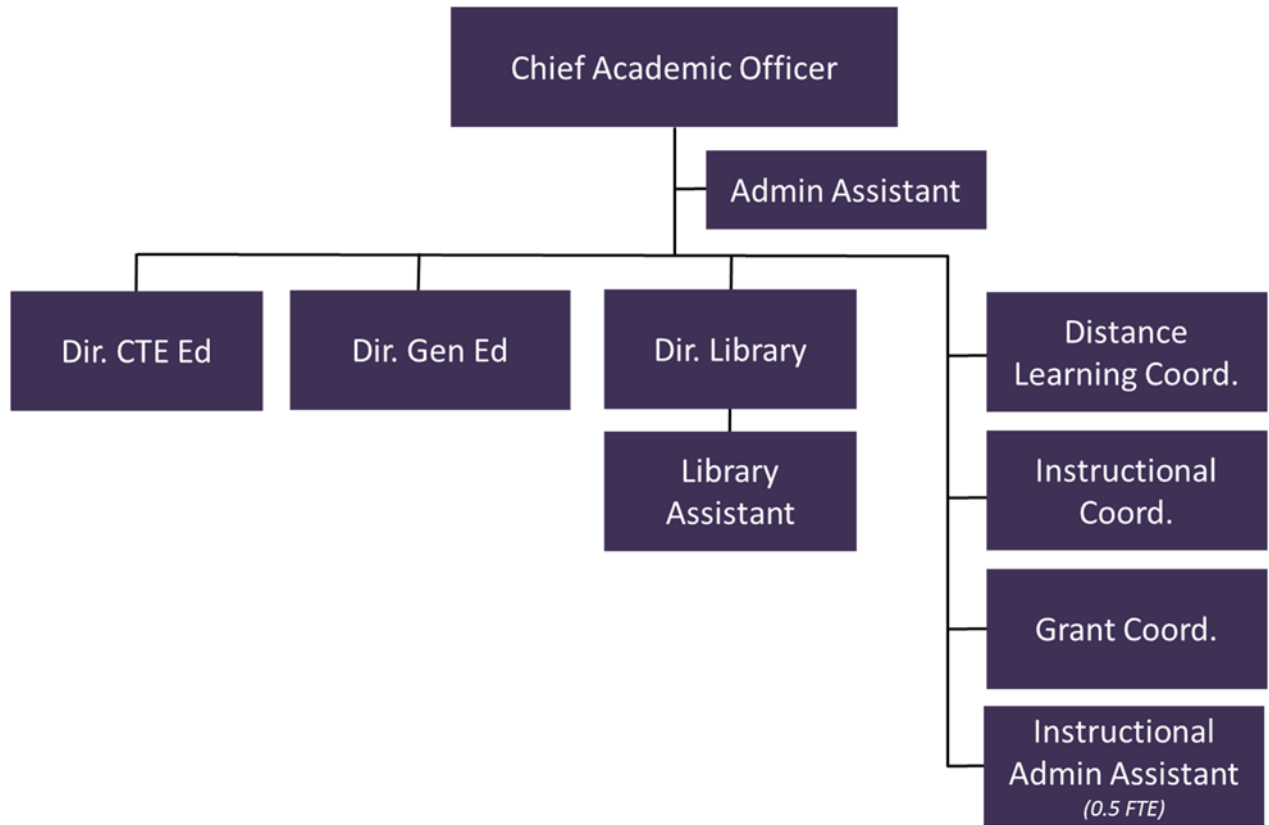
**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-14-172</b>	<b>HEALTH AND SAFETY ADULT EDUCATION</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6302	PART TIME CLASSIFIED WAGES	0	0	0	0	0	0	0	na
11-6421	PART TIME INSTRUCTOR WAGES	5,885	8,859	9,950	9,078	9,078	9,078	( 872)	91%
11-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>5,885</b>	<b>8,859</b>	<b>9,950</b>	<b>9,078</b>	<b>9,078</b>	<b>9,078</b>	<b>( 872)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	450	983	775	694	694	694	( 81)	90%
11-6902	WORKERS COMPENSATION INS	28	44	50	42	42	42	( 8)	84%
11-6903	STATE WORKERS BENEFIT FUND	4	8	7	3	3	3	( 4)	43%
11-6904	UNEMPLOYMENT INSURANCE	135	198	225	154	154	154	( 71)	68%
11-6905	PERS	( 287)	0	0	0	0	0	0	na
11-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
11-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>330</b>	<b>1,233</b>	<b>1,057</b>	<b>893</b>	<b>893</b>	<b>893</b>	<b>( 164)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7510	POSTAGE	183	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	27	187	200	200	200	200	0	100%
11-7601	PRINTING & DUPLICATING	75	0	0	0	0	0	0	na
11-8006	INSTRUCTIONAL SUPPLIES	9,129	10,618	10,692	8,961	8,961	8,961	( 1,731)	84%
11-8201	CONFERENCE FEES	0	235	270	150	150	150	( 120)	56%
11-8205	EMPLOYEE TRAVEL	0	93	0	300	300	300	300	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>9,414</b>	<b>11,133</b>	<b>11,162</b>	<b>9,611</b>	<b>9,611</b>	<b>9,611</b>	<b>( 1,551)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>15,629</b>	<b>21,225</b>	<b>22,169</b>	<b>19,582</b>	<b>19,582</b>	<b>19,582</b>	<b>( 2,587)</b>	
<b>100-14-172</b>	<b>TOTAL HEALTH AND SAFETY ADULT EDUCATION</b>	<b>15,629</b>	<b>21,225</b>	<b>22,169</b>	<b>19,582</b>	<b>19,582</b>	<b>19,582</b>	<b>( 2,587)</b>	



## Academic Support



POSITION	FTE
<b>Exempt</b>	
Chief Academic Officer	1.00
Director of Career and Technical Education	1.00
Director of General Education	1.00
Director of Library Services	1.00
Distance Learning Coordinator	1.00
Instructional Coordinator	1.00
Grant Coordinator	1.00
<b>Confidential</b>	
Admin Assistant	1.00
<b>Classified</b>	
Library Assistant	1.0
Instructional Services Admin Assistant	1.5
<b>Total</b>	<b>10.5</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-20-201 INSTRUCTIONAL ADMINISTRATION</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6102	CHIEF SALARIES	79,115	55,582	93,528	93,528	93,528	93,528	0	100%
00-6105	DIRECTOR SALARIES	144,564	119,564	128,532	128,532	128,532	128,532	0	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	49,189	48,988	52,185	91,015	91,015	91,015	38,830	174%
00-6201	FULL TIME CONFIDENTIAL WAGES	41,682	36,647	43,842	43,842	43,842	43,842	0	100%
00-6301	FULL TIME CLASSIFIED WAGES	25,339	28,701	31,533	47,975	47,975	47,975	16,442	152%
00-6441	CURRICULUM DEVELOPMENT WAGES	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	1,127	1,597	1,167	2,033	2,033	2,033	866	174%
<b>TOTAL SALARY EXPENSE</b>		<b>341,016</b>	<b>291,079</b>	<b>350,787</b>	<b>406,925</b>	<b>406,925</b>	<b>406,925</b>	<b>56,138</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	25,196	33,005	51,160	31,320	31,320	31,320	( 19,840)	61%
00-6902	WORKERS COMPENSATION INS	1,609	1,444	1,636	1,906	1,906	1,906	270	117%
00-6903	STATE WORKERS BENEFIT FUND	161	188	182	257	257	257	75	141%
00-6904	UNEMPLOYMENT INSURANCE	4,495	3,887	4,047	6,960	6,960	6,960	2,913	172%
00-6905	PERS	53,288	49,086	56,745	52,322	52,322	52,322	( 4,423)	92%
00-6906	DISABILITY INSURANCE	678	370	785	943	943	943	158	120%
00-6907	LIFE INSURANCE	84	1,330	100	122	122	122	22	122%
00-6908	HEALTH INSURANCE	75,525	64,837	66,430	94,232	94,232	94,232	27,802	142%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	17,604	17,604	17,604	17,604	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>161,036</b>	<b>154,147</b>	<b>181,085</b>	<b>205,666</b>	<b>205,666</b>	<b>205,666</b>	<b>24,581</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7210	OTHER CONTRACTED SERVICES	57	0	0	25,000	25,000	25,000	25,000	na
00-7510	POSTAGE	156	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	0	8	8	0	0	0	( 8)	na
00-7601	PRINTING & DUPLICATING	496	0	0	0	0	0	0	na
00-7901	SUBSCRIPTIONS	590	1,737	1,449	0	0	0	( 1,449)	na
00-8009	OFFICE SUPPLIES	8,222	1,852	1,407	0	0	0	( 1,407)	na
00-8011	REFERENCE MATERIALS	90	0	0	0	0	0	0	na
00-8101	CELLULAR TELECOMMUNICATIONS	1,023	164	164	0	0	0	( 164)	na
00-8201	CONFERENCE FEES	1,917	3,155	3,345	0	0	0	( 3,345)	na
00-8205	EMPLOYEE TRAVEL	7,983	11,425	8,630	14,610	14,610	14,610	5,980	169%
00-8509	FOOD & REFRESHMENTS	932	312	239	0	0	0	( 239)	na
00-8516	MEMBERSHIP FEES & DUES	772	1,420	1,420	1,380	1,380	1,380	( 40)	97%
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>22,238</b>	<b>20,073</b>	<b>16,662</b>	<b>40,990</b>	<b>40,990</b>	<b>40,990</b>	<b>24,328</b>	
<b>TOTAL EXPENDITURES</b>		<b>524,290</b>	<b>465,299</b>	<b>548,534</b>	<b>653,581</b>	<b>653,581</b>	<b>653,581</b>	<b>105,047</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-20-201</b>	<b>TOTAL INSTRUCTIONAL ADMINISTRATION</b>	<b>524,290</b>	<b>465,299</b>	<b>548,534</b>	<b>653,581</b>	<b>653,581</b>	<b>653,581</b>	<b>105,047</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-20-203 DISTANCE EDUCATION &amp; INSTRUCTIONAL TECH</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6107	FT PROFESSIONAL SUPPORT SALARIES	52,185	51,054	55,364	55,364	55,364	55,364	0	100%
00-6421	PART TIME INSTRUCTOR WAGES	0	0	0	0	0	0	0	na
00-6441	CURRICULUM DEVELOPMENT WAGES	21,027	22,480	20,777	24,789	24,789	24,789	4,012	119%
00-6442	SPECIAL PROJECT WAGES	9,363	138	9,363	131	131	131	( 9,232)	1%
<b>TOTAL SALARY EXPENSE</b>		<b>82,575</b>	<b>73,672</b>	<b>85,504</b>	<b>80,284</b>	<b>80,284</b>	<b>80,284</b>	<b>( 5,220)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	6,140	8,320	6,450	6,268	6,268	6,268	( 182)	97%
00-6902	WORKERS COMPENSATION INS	387	400	425	381	381	381	( 44)	90%
00-6903	STATE WORKERS BENEFIT FUND	42	48	45	42	42	42	( 3)	93%
00-6904	UNEMPLOYMENT INSURANCE	1,386	1,215	1,200	1,393	1,393	1,393	193	116%
00-6905	PERS	11,982	12,116	12,560	13,775	13,775	13,775	1,215	110%
00-6906	DISABILITY INSURANCE	109	75	130	130	130	130	0	100%
00-6907	LIFE INSURANCE	14	50	20	16	16	16	( 4)	80%
00-6908	HEALTH INSURANCE	13,329	14,695	13,825	14,717	14,717	14,717	892	106%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,523	3,523	3,523	3,523	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>33,389</b>	<b>36,919</b>	<b>34,655</b>	<b>40,245</b>	<b>40,245</b>	<b>40,245</b>	<b>5,590</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7210	OTHER CONTRACTED SERVICES	7,171	6,940	7,701	5,646	5,646	5,646	( 2,055)	73%
00-7213	SOFTWARE & LICENSES	90	7	8	0	0	0	( 8)	na
00-7510	POSTAGE	28	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	15	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	63	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	186	249	65	0	0	0	( 65)	na
00-8201	CONFERENCE FEES	2,655	3,772	3,497	600	600	600	( 2,897)	17%
00-8205	EMPLOYEE TRAVEL	6,853	9,153	9,915	3,259	3,259	3,259	( 6,656)	33%
00-8508	EQUIPMENT REPAIR	0	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	183	59	59	0	0	0	( 59)	na
00-8516	MEMBERSHIP FEES & DUES	( 966)	0	1,141	2,800	2,800	2,800	1,659	245%
00-8805	OTHER MINOR EQUIPMENT <\$5000	1,350	540	540	0	0	0	( 540)	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>17,628</b>	<b>20,720</b>	<b>22,926</b>	<b>12,305</b>	<b>12,305</b>	<b>12,305</b>	<b>( 10,621)</b>	
<b>TOTAL EXPENDITURES</b>		<b>133,592</b>	<b>131,311</b>	<b>143,085</b>	<b>132,834</b>	<b>132,834</b>	<b>132,834</b>	<b>( 10,251)</b>	
<b>100-20-203 TOTAL DISTANCE EDUCATION &amp; INSTRUCTIONAL</b>		<b>133,592</b>	<b>131,311</b>	<b>143,085</b>	<b>132,834</b>	<b>132,834</b>	<b>132,834</b>	<b>( 10,251)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-20-204</b>	<b>INSTRUCTIONAL STAFF DEVELOPMENT</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	0	0	0	0	0	0	0	na
00-6442	SPECIAL PROJECT WAGES	14,667	13,797	11,435	13,116	13,116	13,116	1,681	115%
	<b>TOTAL SALARY EXPENSE</b>	<b>14,667</b>	<b>13,797</b>	<b>11,435</b>	<b>13,116</b>	<b>13,116</b>	<b>13,116</b>	<b>1,681</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	1,119	1,562	875	1,003	1,003	1,003	128	115%
00-6902	WORKERS COMPENSATION INS	68	72	55	61	61	61	6	111%
00-6903	STATE WORKERS BENEFIT FUND	5	28	6	9	9	9	3	150%
00-6904	UNEMPLOYMENT INSURANCE	335	307	265	222	222	222	( 43)	84%
00-6905	PERS	1,375	1,394	1,000	1,394	1,394	1,394	394	139%
00-6906	DISABILITY INSURANCE	1	1	0	0	0	0	0	na
00-6907	LIFE INSURANCE	1	1	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	37	54	45	0	0	0	( 45)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	563	563	563	563	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>2,941</b>	<b>3,419</b>	<b>2,246</b>	<b>3,252</b>	<b>3,252</b>	<b>3,252</b>	<b>1,006</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	725	1,337	1,785	1,785	1,785	1,785	0	100%
00-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	71	0	337	337	337	337	0	100%
00-8201	CONFERENCE FEES	0	1,617	2,155	2,155	2,155	2,155	0	100%
00-8204	NON-EMPLOYEE TRAVEL	884	173	173	173	173	173	0	100%
00-8205	EMPLOYEE TRAVEL	29	1,645	2,195	2,028	2,028	2,028	( 167)	92%
00-8509	FOOD & REFRESHMENTS	3,555	2,983	2,046	2,046	2,046	2,046	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>5,264</b>	<b>7,755</b>	<b>8,691</b>	<b>8,524</b>	<b>8,524</b>	<b>8,524</b>	<b>( 167)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>22,872</b>	<b>24,971</b>	<b>22,372</b>	<b>24,892</b>	<b>24,892</b>	<b>24,892</b>	<b>2,520</b>	
<b>100-20-204</b>	<b>TOTAL INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>22,872</b>	<b>24,971</b>	<b>22,372</b>	<b>24,892</b>	<b>24,892</b>	<b>24,892</b>	<b>2,520</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-20-221</b>	<b>LIBRARY</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	0	44,725	55,768	52,566	52,566	52,566	( 3,202)	94%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	37,699	37,544	39,995	0	0	0	( 39,995)	na
00-6301	FULL TIME CLASSIFIED WAGES	35,464	32,770	37,135	37,294	37,294	37,294	159	100%
00-6302	PART TIME CLASSIFIED WAGES	13,443	7,738	8,000	0	0	0	( 8,000)	na
00-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
00-6443	TUTOR WAGES	0	373	577	714	714	714	137	124%
00-6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>86,606</b>	<b>123,150</b>	<b>141,475</b>	<b>90,574</b>	<b>90,574</b>	<b>90,574</b>	<b>( 50,901)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	6,421	14,199	9,355	7,001	7,001	7,001	( 2,354)	75%
00-6902	WORKERS COMPENSATION INS	406	627	605	426	426	426	( 179)	70%
00-6903	STATE WORKERS BENEFIT FUND	67	112	95	69	69	69	( 26)	73%
00-6904	UNEMPLOYMENT INSURANCE	1,885	2,555	2,575	1,555	1,555	1,555	( 1,020)	60%
00-6905	PERS	11,678	16,363	12,750	9,739	9,739	9,739	( 3,011)	76%
00-6906	DISABILITY INSURANCE	152	163	285	209	209	209	( 76)	73%
00-6907	LIFE INSURANCE	28	739	50	32	32	32	( 18)	64%
00-6908	HEALTH INSURANCE	24,357	48,285	44,000	45,728	45,728	45,728	1,728	104%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,935	3,935	3,935	3,935	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>44,994</b>	<b>83,043</b>	<b>69,715</b>	<b>68,694</b>	<b>68,694</b>	<b>68,694</b>	<b>( 1,021)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7208	LIBRARY AUTOMATED SERVICES	7,652	4,080	5,200	4,400	4,400	4,400	( 800)	85%
00-7209	MAINTENANCE CONTRACTS	1,523	1,560	1,600	1,700	1,700	1,700	100	106%
00-7210	OTHER CONTRACTED SERVICES	0	525	1,100	1,830	1,830	1,830	730	166%
00-7310	OER SPECIAL PROJECT EXPENSES	0	0	1,000	1,000	1,000	1,000	0	100%
00-7510	POSTAGE	667	0	0	0	0	0	0	na
00-7523	INTERLIBRARY LOAN DELIVERY	6,880	7,003	1,465	400	400	400	( 1,065)	27%
00-7601	PRINTING & DUPLICATING	3,796	3,127	2,500	500	500	500	( 2,000)	20%
00-7901	SUBSCRIPTIONS	4,450	4,867	4,417	3,080	3,080	3,080	( 1,337)	70%
00-7902	ELECTRONIC SUBSCRIPTIONS	31,811	35,457	34,800	31,994	31,994	31,994	( 2,806)	92%
00-8007	LIBR AUDIOVISUAL MATERIALS	5,434	5,639	4,131	2,000	2,000	2,000	( 2,131)	48%
00-8008	LIBR ELECTRONIC MATERIALS	4	0	0	250	250	250	250	na
00-8009	OFFICE SUPPLIES	4,310	2,980	2,641	2,000	2,000	2,000	( 641)	76%
00-8014	LIBRARY PRINT COLLECTION	0	11,557	10,000	4,000	4,000	4,000	( 6,000)	40%
00-8201	CONFERENCE FEES	425	1,105	1,790	500	500	500	( 1,290)	28%
00-8205	EMPLOYEE TRAVEL	1,421	4,376	5,602	2,000	2,000	2,000	( 3,602)	36%
00-8509	FOOD & REFRESHMENTS	65	194	297	200	200	200	( 97)	67%
00-8516	MEMBERSHIP FEES & DUES	279	319	534	450	450	450	( 84)	84%



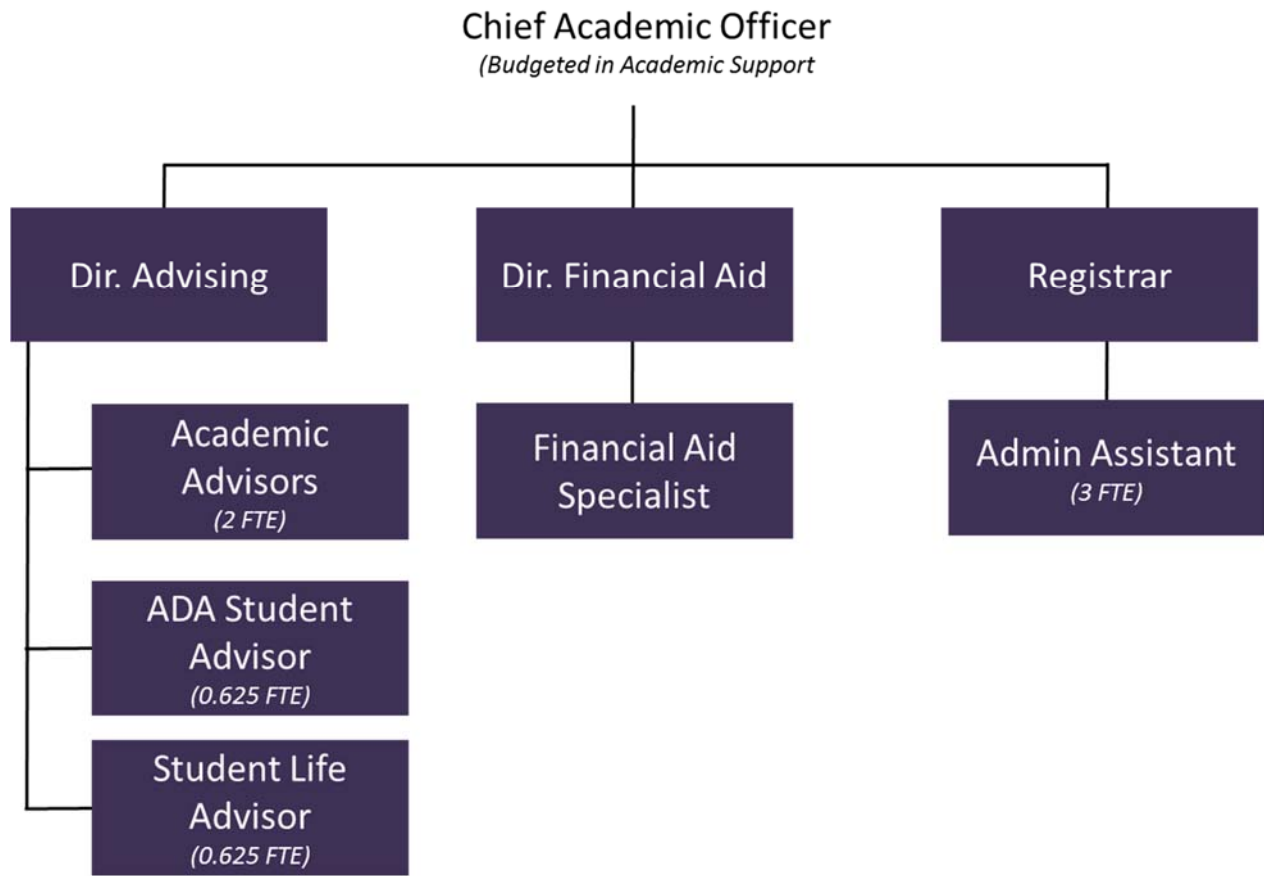
**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8801	FURNITURE <\$5000	0	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	1,356	0	170	100	100	100	( 70)	59%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>70,073</b>	<b>82,789</b>	<b>77,247</b>	<b>56,404</b>	<b>56,404</b>	<b>56,404</b>	<b>( 20,843)</b>	
<b>CAPITAL OUTLAY</b>									
00-9591	LIBRARY PRINT COLLECTION	11,848	0	0	0	0	0	0	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>11,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>		<b>213,521</b>	<b>288,982</b>	<b>288,437</b>	<b>215,672</b>	<b>215,672</b>	<b>215,672</b>	<b>( 72,765)</b>	
<b>100-20-221</b>	<b>TOTAL LIBRARY</b>	<b>213,521</b>	<b>288,982</b>	<b>288,437</b>	<b>215,672</b>	<b>215,672</b>	<b>215,672</b>	<b>( 72,765)</b>	



## Student Services



POSITION	FTE
<b>Exempt</b>	
Director of Advising	1.00
Financial Aid Director	1.00
Registrar	1.00
<b>Classified</b>	
Academic Advisor	2.00
ADA Student Advisor	0.63
Student Life Advisor	0.63
Financial Aid Specialist	1.00
Admin Assistant	3.00
<b>Total</b>	<b>10.26</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-301</b>	<b>REGISTRATION AND ADMISSIONS</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6102	CHIEF SALARIES	65,951	45,676	0	0	0	0	0	na
00-6105	DIRECTOR SALARIES	0	8,246	23,000	52,566	52,566	52,566	29,566	229%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6201	FULL TIME CONFIDENTIAL WAGES	39,772	34,079	43,842	0	0	0	( 43,842)	na
00-6301	FULL TIME CLASSIFIED WAGES	90,023	105,045	123,783	62,587	95,954	95,954	( 27,829)	78%
00-6302	PART TIME CLASSIFIED WAGES	0	0	0	0	0	0	0	na
00-6701	STUDENT WAGES	0	585	5	0	0	0	( 5)	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	1,200	581	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>196,946</b>	<b>194,212</b>	<b>190,630</b>	<b>115,153</b>	<b>148,520</b>	<b>148,520</b>	<b>( 42,110)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	14,587	23,020	14,882	6,858	11,556	11,556	( 3,326)	78%
00-6902	WORKERS COMPENSATION INS	923	978	972	417	417	417	( 555)	43%
00-6903	STATE WORKERS BENEFIT FUND	129	186	200	102	102	102	( 98)	51%
00-6904	UNEMPLOYMENT INSURANCE	3,719	3,385	3,672	1,524	1,524	1,524	( 2,148)	42%
00-6905	PERS	30,549	28,466	33,906	9,015	13,169	13,169	( 20,737)	39%
00-6906	DISABILITY INSURANCE	408	254	453	264	264	264	( 189)	58%
00-6907	LIFE INSURANCE	71	518	94	49	49	49	( 45)	52%
00-6908	HEALTH INSURANCE	57,797	55,555	60,230	27,985	29,564	29,564	( 30,666)	49%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,855	3,855	3,855	3,855	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>108,183</b>	<b>112,362</b>	<b>114,409</b>	<b>50,069</b>	<b>60,500</b>	<b>60,500</b>	<b>( 53,909)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7213	SOFTWARE & LICENSES	0	1,017	1,017	12,795	12,795	12,795	11,778	1258%
00-7510	POSTAGE	1,303	160	223	0	0	0	( 223)	na
00-7601	PRINTING & DUPLICATING	976	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	4,458	2,400	3,047	8,000	8,000	8,000	4,953	263%
00-8012	TESTING SUPPLIES	5,912	5,430	7,250	6,806	6,806	6,806	( 444)	94%
00-8201	CONFERENCE FEES	87	1,016	1,259	2,285	2,285	2,285	1,026	181%
00-8205	EMPLOYEE TRAVEL	3,971	7,538	8,361	11,025	11,025	11,025	2,664	132%
00-8505	DIVERSITY COMMITTEE	124	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	486	501	374	0	0	0	( 374)	na
00-8516	MEMBERSHIP FEES & DUES	400	189	225	225	225	225	0	100%
00-8517	MISCELLANEOUS FEES	0	250	250	0	0	0	( 250)	na
00-8802	INFO TECH EQUIPMENT <\$5000	1,577	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,294</b>	<b>18,501</b>	<b>22,006</b>	<b>41,136</b>	<b>41,136</b>	<b>41,136</b>	<b>19,130</b>	
	<b>TOTAL EXPENDITURES</b>	<b>324,423</b>	<b>325,075</b>	<b>327,045</b>	<b>206,358</b>	<b>250,156</b>	<b>250,156</b>	<b>( 76,889)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-301</b>	<b>TOTAL REGISTRATION AND ADMISSIONS</b>	<b>324,423</b>	<b>325,075</b>	<b>327,045</b>	<b>206,358</b>	<b>250,156</b>	<b>250,156</b>	<b>( 76,889)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-302</b>	<b>ADVISING</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	49,549	48,979	54,144	54,144	54,144	54,144	0	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	72,039	103,385	123,621	82,426	82,426	82,426	( 41,195)	67%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	42,987	44,329	46,925	14,998	14,998	14,998	( 31,927)	32%
00-6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	0	0	0	0	na
00-6421	PART TIME INSTRUCTOR WAGES	0	( 1)	1,195	0	0	0	( 1,195)	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	0	936	0	907	907	907	907	na
	<b>TOTAL SALARY EXPENSE</b>	<b>164,575</b>	<b>197,628</b>	<b>225,885</b>	<b>152,475</b>	<b>152,475</b>	<b>152,475</b>	<b>( 73,410)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	11,562	22,096	14,085	10,991	10,991	10,991	( 3,094)	78%
00-6902	WORKERS COMPENSATION INS	781	1,029	945	669	669	669	( 276)	71%
00-6903	STATE WORKERS BENEFIT FUND	101	169	135	105	105	105	( 30)	78%
00-6904	UNEMPLOYMENT INSURANCE	3,198	3,332	3,075	2,442	2,442	2,442	( 633)	79%
00-6905	PERS	25,312	32,713	30,675	15,075	15,075	15,075	( 15,600)	49%
00-6906	DISABILITY INSURANCE	259	195	355	332	332	332	( 23)	94%
00-6907	LIFE INSURANCE	41	253	60	51	51	51	( 9)	85%
00-6908	HEALTH INSURANCE	35,157	38,369	35,729	31,726	31,726	31,726	( 4,003)	89%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	6,178	6,178	6,178	6,178	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>76,411</b>	<b>98,156</b>	<b>85,059</b>	<b>67,569</b>	<b>67,569</b>	<b>67,569</b>	<b>( 17,490)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	0	0	0	na
00-7510	POSTAGE	152	20	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	1,562	3,550	1,679	1,600	1,600	1,600	( 79)	95%
00-8009	OFFICE SUPPLIES	894	460	152	150	150	150	( 2)	99%
00-8201	CONFERENCE FEES	2,627	3,981	1,945	1,800	1,800	1,800	( 145)	93%
00-8205	EMPLOYEE TRAVEL	5,882	8,349	5,106	5,000	5,000	5,000	( 106)	98%
00-8509	FOOD & REFRESHMENTS	94	195	181	180	180	180	( 1)	99%
00-8516	MEMBERSHIP FEES & DUES	65	130	125	300	300	300	175	240%
00-8523	STUDENT ACTIVITIES & EVENTS	5,232	7,791	4,521	4,585	4,585	4,585	64	101%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>16,508</b>	<b>24,476</b>	<b>13,709</b>	<b>13,615</b>	<b>13,615</b>	<b>13,615</b>	<b>( 94)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>257,494</b>	<b>320,260</b>	<b>324,653</b>	<b>233,659</b>	<b>233,659</b>	<b>233,659</b>	<b>( 90,994)</b>	
<b>100-30-302</b>	<b>TOTAL ADVISING</b>	<b>257,494</b>	<b>320,260</b>	<b>324,653</b>	<b>233,659</b>	<b>233,659</b>	<b>233,659</b>	<b>( 90,994)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-303</b>	<b>FINANCIAL AID ADMINISTRATION</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	52,567	51,404	55,768	55,767	55,767	55,767	( 1)	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	65,904	92,143	101,941	38,251	38,251	38,251	( 63,690)	38%
00-6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>118,471</b>	<b>143,547</b>	<b>157,709</b>	<b>94,018</b>	<b>94,018</b>	<b>94,018</b>	<b>( 63,691)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	8,786	15,732	10,932	7,192	7,192	7,192	( 3,740)	66%
00-6902	WORKERS COMPENSATION INS	556	708	710	437	437	437	( 273)	62%
00-6903	STATE WORKERS BENEFIT FUND	79	135	115	68	68	68	( 47)	59%
00-6904	UNEMPLOYMENT INSURANCE	2,305	2,582	2,545	1,598	1,598	1,598	( 947)	63%
00-6905	PERS	18,181	23,463	23,250	10,973	10,973	10,973	( 12,277)	47%
00-6906	DISABILITY INSURANCE	246	211	350	219	219	219	( 131)	63%
00-6907	LIFE INSURANCE	43	280	65	32	32	32	( 33)	49%
00-6908	HEALTH INSURANCE	29,425	51,830	47,000	35,444	35,444	35,444	( 11,556)	75%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	4,042	4,042	4,042	4,042	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>59,621</b>	<b>94,941</b>	<b>84,967</b>	<b>60,005</b>	<b>60,005</b>	<b>60,005</b>	<b>( 24,962)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	621	48	23	0	0	0	( 23)	na
00-7210	OTHER CONTRACTED SERVICES	5,048	48	0	6,050	6,050	6,050	6,050	na
00-7510	POSTAGE	601	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	29	80	27	27	27	27	0	100%
00-7601	PRINTING & DUPLICATING	1,299	427	335	300	300	300	( 35)	90%
00-8009	OFFICE SUPPLIES	781	144	207	150	150	150	( 57)	72%
00-8201	CONFERENCE FEES	1,195	500	505	440	440	440	( 65)	87%
00-8205	EMPLOYEE TRAVEL	5,337	5,821	5,406	3,850	3,850	3,850	( 1,556)	71%
00-8509	FOOD & REFRESHMENTS	131	130	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	1,806	952	25	900	900	900	875	3600%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>16,848</b>	<b>8,150</b>	<b>6,528</b>	<b>11,717</b>	<b>11,717</b>	<b>11,717</b>	<b>5,189</b>	
	<b>TOTAL EXPENDITURES</b>	<b>194,940</b>	<b>246,638</b>	<b>249,204</b>	<b>165,740</b>	<b>165,740</b>	<b>165,740</b>	<b>( 83,464)</b>	
<b>100-30-303</b>	<b>TOTAL FINANCIAL AID ADMINISTRATION</b>	<b>194,940</b>	<b>246,638</b>	<b>249,204</b>	<b>165,740</b>	<b>165,740</b>	<b>165,740</b>	<b>( 83,464)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-304</b>	<b>CAREER SERVICES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	36,025	27,563	<b>38,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 38,830)</b>	na
00-6421	PART TIME INSTRUCTOR WAGES	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL SALARY EXPENSE</b>	<b>36,025</b>	<b>27,563</b>	<b>38,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 38,830)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	2,756	3,052	<b>2,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 2,885)</b>	na
00-6902	WORKERS COMPENSATION INS	169	126	<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 178)</b>	na
00-6903	STATE WORKERS BENEFIT FUND	21	20	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 35)</b>	na
00-6904	UNEMPLOYMENT INSURANCE	726	598	<b>665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 665)</b>	na
00-6905	PERS	5,263	3,708	<b>6,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 6,272)</b>	na
00-6906	DISABILITY INSURANCE	79	29	<b>91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 91)</b>	na
00-6907	LIFE INSURANCE	14	218	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 17)</b>	na
00-6908	HEALTH INSURANCE	0	7,099	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>9,028</b>	<b>14,850</b>	<b>10,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 10,143)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7213	SOFTWARE & LICENSES	2,363	3,276	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	100%
00-7510	POSTAGE	1	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7601	PRINTING & DUPLICATING	277	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7901	SUBSCRIPTIONS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8009	OFFICE SUPPLIES	235	6	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 6)</b>	na
00-8011	REFERENCE MATERIALS	143	96	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8201	CONFERENCE FEES	200	1,495	<b>599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 599)</b>	na
00-8205	EMPLOYEE TRAVEL	707	1,651	<b>665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 665)</b>	na
00-8509	FOOD & REFRESHMENTS	0	66	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8515	MEETING & CONFERENCE EXPENSE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8516	MEMBERSHIP FEES & DUES	85	65	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25)</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>4,011</b>	<b>6,655</b>	<b>2,095</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>( 1,295)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>49,064</b>	<b>49,068</b>	<b>51,068</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>( 50,268)</b>	
<b>100-30-304</b>	<b>TOTAL CAREER SERVICES</b>	<b>49,064</b>	<b>49,068</b>	<b>51,068</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>( 50,268)</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-305</b>	<b>STUDENT RECOGNITION</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	415	127	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	89	120	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	1,535	1,493	1,800	0	0	0	( 1,800)	na
00-8009	OFFICE SUPPLIES	0	50	800	80	80	80	( 720)	10%
00-8503	GRADUATION	4,522	3,783	6,000	5,695	5,695	5,695	( 305)	95%
00-8509	FOOD & REFRESHMENTS	212	715	900	250	250	250	( 650)	28%
00-8523	STUDENT ACTIVITIES & EVENTS	872	934	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>7,645</b>	<b>7,222</b>	<b>9,500</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>	<b>( 3,475)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>7,645</b>	<b>7,222</b>	<b>9,500</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>	<b>( 3,475)</b>	
<b>100-30-305</b>	<b>TOTAL STUDENT RECOGNITION</b>	<b>7,645</b>	<b>7,222</b>	<b>9,500</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>	<b>( 3,475)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-306</b>	<b>ADA SERVICES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	1,434	1,000	24,996	24,996	24,996	23,996	2500%
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>1,434</b>	<b>1,000</b>	<b>24,996</b>	<b>24,996</b>	<b>24,996</b>	<b>23,996</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	204	75	209	209	209	134	279%
00-6902	WORKERS COMPENSATION INS	0	8	1	12	12	12	11	1200%
00-6903	STATE WORKERS BENEFIT FUND	0	1	1	4	4	4	3	400%
00-6904	UNEMPLOYMENT INSURANCE	0	38	5	46	46	46	41	920%
00-6905	PERS	0	250	110	249	249	249	139	226%
00-6906	DISABILITY INSURANCE	0	0	0	11	11	11	11	na
00-6907	LIFE INSURANCE	0	0	0	2	2	2	2	na
00-6908	HEALTH INSURANCE	0	84	5	920	920	920	915	****%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	117	117	117	117	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>585</b>	<b>197</b>	<b>1,570</b>	<b>1,570</b>	<b>1,570</b>	<b>1,373</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-8201	CONFERENCE FEES	235	0	0	400	400	400	400	na
00-8205	EMPLOYEE TRAVEL	505	94	0	500	500	500	500	na
00-8501	ADA COMPLIANCE M&S	25,342	18,838	14,302	10,000	10,000	10,000	( 4,302)	70%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>26,082</b>	<b>18,932</b>	<b>14,302</b>	<b>10,900</b>	<b>10,900</b>	<b>10,900</b>	<b>( 3,402)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>26,082</b>	<b>20,951</b>	<b>15,499</b>	<b>37,466</b>	<b>37,466</b>	<b>37,466</b>	<b>21,967</b>	
<b>100-30-306</b>	<b>TOTAL ADA SERVICES</b>	<b>26,082</b>	<b>20,951</b>	<b>15,499</b>	<b>37,466</b>	<b>37,466</b>	<b>37,466</b>	<b>21,967</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-310</b>	<b>STUDENT SUCCESS INITIATIVES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6442	SPECIAL PROJECT WAGES	0	2,574	1,092	2,447	2,447	2,447	1,355	224%
00-6701	STUDENT WAGES	0	134	180	0	0	0	( 180)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>2,708</b>	<b>1,272</b>	<b>2,447</b>	<b>2,447</b>	<b>2,447</b>	<b>1,175</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	368	80	342	342	342	262	428%
00-6902	WORKERS COMPENSATION INS	0	14	8	20	20	20	12	250%
00-6903	STATE WORKERS BENEFIT FUND	0	2	0	3	3	3	3	na
00-6904	UNEMPLOYMENT INSURANCE	0	48	15	76	76	76	61	507%
00-6905	PERS	0	322	175	175	175	175	0	100%
00-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	0	11	15	0	0	0	( 15)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	105	105	105	105	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>765</b>	<b>293</b>	<b>721</b>	<b>721</b>	<b>721</b>	<b>428</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	18,400	62,109	50,500	0	0	0	( 50,500)	na
00-7601	PRINTING & DUPLICATING	664	0	0	0	0	0	0	na
00-8201	CONFERENCE FEES	672	1,187	1,585	0	0	0	( 1,585)	na
00-8205	EMPLOYEE TRAVEL	899	( 2,020)	4,122	13,000	13,000	13,000	8,878	315%
00-8509	FOOD & REFRESHMENTS	0	983	500	0	0	0	( 500)	na
00-8523	STUDENT ACTIVITIES & EVENTS	0	214	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>20,635</b>	<b>62,473</b>	<b>56,707</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>( 43,707)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>20,635</b>	<b>65,946</b>	<b>58,272</b>	<b>16,168</b>	<b>16,168</b>	<b>16,168</b>	<b>( 42,104)</b>	
<b>100-30-310</b>	<b>TOTAL STUDENT SUCCESS INITIATIVES</b>	<b>20,635</b>	<b>65,946</b>	<b>58,272</b>	<b>16,168</b>	<b>16,168</b>	<b>16,168</b>	<b>( 42,104)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-321</b>	<b>GED TESTING</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	81	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	463	218	275	275	275	275	0	100%
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-8012	TESTING SUPPLIES	2,327	1,197	1,130	1,130	1,130	1,130	0	100%
00-8205	EMPLOYEE TRAVEL	1,359	818	1,090	1,090	1,090	1,090	0	100%
00-8517	MISCELLANEOUS FEES	7,426	4,503	5,800	5,800	5,800	5,800	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>11,656</b>	<b>6,736</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>11,656</b>	<b>6,736</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>0</b>	
<b>100-30-321</b>	<b>TOTAL GED TESTING</b>	<b>11,656</b>	<b>6,736</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>8,295</b>	<b>0</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

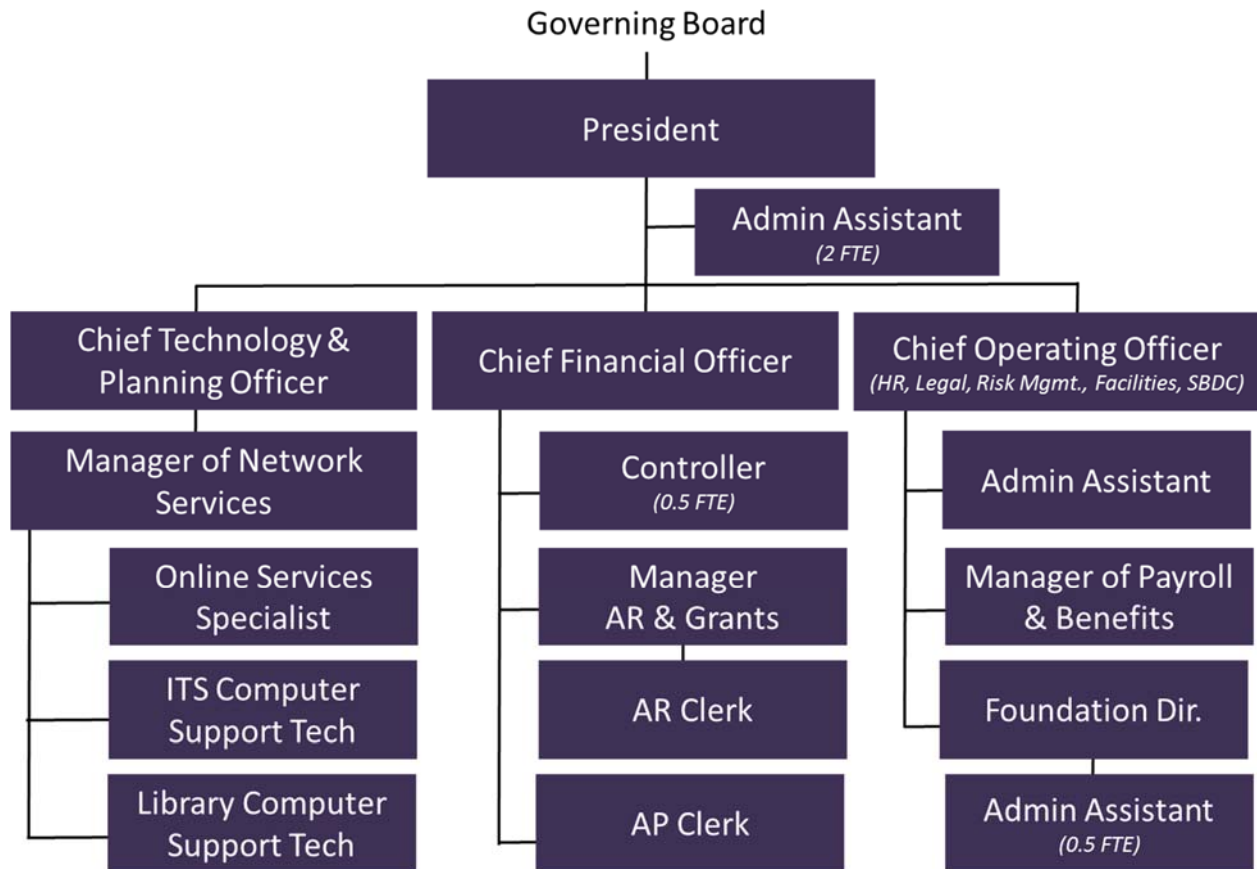
Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-331</b>	<b>STUDENT GOVERNMENT</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	18,849	23,350	23,350	23,350	na
00-6701	STUDENT WAGES	9,404	7,104	6,870	2,033	2,517	2,517	( 4,353)	37%
	<b>TOTAL SALARY EXPENSE</b>	<b>9,404</b>	<b>7,104</b>	<b>6,870</b>	<b>20,882</b>	<b>25,867</b>	<b>25,867</b>	<b>18,997</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	144	89	100	898	1,112	1,112	1,012	1112%
00-6902	WORKERS COMPENSATION INS	44	34	35	54	66	66	31	189%
00-6903	STATE WORKERS BENEFIT FUND	15	9	10	10	12	12	2	120%
00-6904	UNEMPLOYMENT INSURANCE	112	72	65	199	246	246	181	378%
00-6905	PERS	0	0	0	813	1,006	1,006	1,006	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	417	516	516	516	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>315</b>	<b>204</b>	<b>210</b>	<b>2,391</b>	<b>2,958</b>	<b>2,958</b>	<b>2,748</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	40	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	47	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	275	263	260	0	0	0	( 260)	na
00-8201	CONFERENCE FEES	1,151	460	620	0	0	0	( 620)	na
00-8205	EMPLOYEE TRAVEL	735	1,141	460	400	400	400	( 60)	87%
00-8206	STUDENT TRAVEL	3,363	870	965	775	775	775	( 190)	80%
00-8515	MEETING & CONFERENCE EXPENSE	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	274	0	0	0	0	0	0	na
00-8523	STUDENT ACTIVITIES & EVENTS	2,810	3,669	2,675	2,500	2,500	2,500	( 175)	93%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,695</b>	<b>6,403</b>	<b>4,980</b>	<b>3,675</b>	<b>3,675</b>	<b>3,675</b>	<b>( 1,305)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>18,414</b>	<b>13,711</b>	<b>12,060</b>	<b>26,948</b>	<b>32,500</b>	<b>32,500</b>	<b>20,440</b>	
<b>100-30-331</b>	<b>TOTAL STUDENT GOVERNMENT</b>	<b>18,414</b>	<b>13,711</b>	<b>12,060</b>	<b>26,948</b>	<b>32,500</b>	<b>32,500</b>	<b>20,440</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-30-332</b>	<b>PHI THETA KAPPA</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6701	STUDENT WAGES	1,559	1,689	1,820	2,033	2,033	2,033	213	112%
	<b>TOTAL SALARY EXPENSE</b>	<b>1,559</b>	<b>1,689</b>	<b>1,820</b>	<b>2,033</b>	<b>2,033</b>	<b>2,033</b>	<b>213</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	20	0	0	155	155	155	155	na
00-6902	WORKERS COMPENSATION INS	7	8	8	9	9	9	1	113%
00-6903	STATE WORKERS BENEFIT FUND	2	4	3	1	1	1	( 2)	33%
00-6904	UNEMPLOYMENT INSURANCE	28	35	40	34	34	34	( 6)	85%
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>57</b>	<b>47</b>	<b>51</b>	<b>199</b>	<b>199</b>	<b>199</b>	<b>148</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	241	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	20	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	226	183	245	200	200	200	( 45)	82%
00-8201	CONFERENCE FEES	1,610	1,169	1,558	1,500	1,500	1,500	( 58)	96%
00-8205	EMPLOYEE TRAVEL	1,295	989	547	600	600	600	53	110%
00-8206	STUDENT TRAVEL	3,469	1,495	1,760	1,760	1,760	1,760	0	100%
00-8516	MEMBERSHIP FEES & DUES	0	0	0	0	0	0	0	na
00-8523	STUDENT ACTIVITIES & EVENTS	1,675	887	620	1,100	1,100	1,100	480	177%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,536</b>	<b>4,723</b>	<b>4,730</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>430</b>	
	<b>TOTAL EXPENDITURES</b>	<b>10,152</b>	<b>6,459</b>	<b>6,601</b>	<b>7,392</b>	<b>7,392</b>	<b>7,392</b>	<b>791</b>	
<b>100-30-332</b>	<b>TOTAL PHI THETA KAPPA</b>	<b>10,152</b>	<b>6,459</b>	<b>6,601</b>	<b>7,392</b>	<b>7,392</b>	<b>7,392</b>	<b>791</b>	

## Institutional Support



POSITION	FTE
<b>Exempt</b>	
President	1.00
Chief Technology and Planning Officer	1.00
Chief Financial Officer	1.00
Chief Operating Officer	1.00
Director of Network Services	1.00
Controller	0.50
Manager of Accounts Receivable & Grants	1.00
Manager of Payroll & Benefits	1.00
Foundation Director	1.00
<b>Confidential</b>	
Admin Assistant	2.00
<b>Classified</b>	
Accounting Clerks (AR & AP)	2.0
Online Services Specialist	1.0
IT Computer Support Tech	2.0
Admin Assistant	1.5
<b>Total</b>	<b>17</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-501</b>	<b>GOVERNING BOARD</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7111	LEGAL NOTICE ADVERTISING	2,256	2,225	<b>2,288</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	( 288)	87%
00-7210	OTHER CONTRACTED SERVICES	0	0	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	na
00-7510	POSTAGE	240	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7601	PRINTING & DUPLICATING	183	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8009	OFFICE SUPPLIES	1,031	0	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	na
00-8201	CONFERENCE FEES	3,851	4,372	<b>5,830</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	( 830)	86%
00-8203	BOARD TRAVEL	11,733	8,423	<b>10,209</b>	<b>11,829</b>	<b>11,829</b>	<b>11,829</b>	<b>1,620</b>	116%
00-8509	FOOD & REFRESHMENTS	4,143	4,731	<b>4,200</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	( 600)	86%
00-8512	GIFTS EXPENSE	0	175	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 69)	na
00-8515	MEETING & CONFERENCE EXPENSE	208	32	<b>148</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>352</b>	338%
00-8516	MEMBERSHIP FEES & DUES	23,377	24,064	<b>19,808</b>	<b>4,250</b>	<b>4,250</b>	<b>4,250</b>	( 15,558)	21%
00-8517	MISCELLANEOUS FEES	645	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>47,667</b>	<b>44,022</b>	<b>42,552</b>	<b>28,679</b>	<b>28,679</b>	<b>28,679</b>	( 13,873)	
	<b>TOTAL EXPENDITURES</b>	<b>47,667</b>	<b>44,022</b>	<b>42,552</b>	<b>28,679</b>	<b>28,679</b>	<b>28,679</b>	( 13,873)	
<b>100-50-501</b>	<b>TOTAL GOVERNING BOARD</b>	<b>47,667</b>	<b>44,022</b>	<b>42,552</b>	<b>28,679</b>	<b>28,679</b>	<b>28,679</b>	( 13,873)	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-502 PRESIDENT'S OFFICE</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6101	PRESIDENT SALARY	153,533	169,067	178,850	178,850	178,850	178,850	0	100%
00-6105	DIRECTOR SALARIES	0	44,810	54,144	0	0	0	( 54,144)	na
00-6107	FT PROFESSIONAL SUPPORT SALARIES	28,693	49,166	59,759	0	0	0	( 59,759)	na
00-6108	PT PROFESSIONAL SUPPORT SALARIES	44,171	3,679	0	0	0	0	0	na
00-6201	FULL TIME CONFIDENTIAL WAGES	19,961	0	0	30,750	30,750	30,750	30,750	na
00-6301	FULL TIME CLASSIFIED WAGES	25,724	26,913	31,533	31,532	31,532	31,532	( 1)	100%
00-6801	EMPLOYEE TAXABLE ALLOWANCE	9,985	10,622	11,235	7,477	7,477	7,477	( 3,758)	67%
00-6802	EMPLOYER PAID 403B CONTRIBUTION	8,100	8,100	8,100	8,100	8,100	8,100	0	100%
<b>TOTAL SALARY EXPENSE</b>		<b>290,167</b>	<b>312,357</b>	<b>343,621</b>	<b>256,709</b>	<b>256,709</b>	<b>256,709</b>	<b>( 86,912)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	18,928	31,137	18,575	14,891	14,891	14,891	( 3,684)	80%
00-6902	WORKERS COMPENSATION INS	1,323	1,497	1,495	1,162	1,162	1,162	( 333)	78%
00-6903	STATE WORKERS BENEFIT FUND	93	147	125	102	102	102	( 23)	82%
00-6904	UNEMPLOYMENT INSURANCE	2,702	3,007	3,225	4,242	4,242	4,242	1,017	132%
00-6905	PERS	36,951	46,370	42,635	30,210	30,210	30,210	( 12,425)	71%
00-6906	DISABILITY INSURANCE	458	385	665	450	450	450	( 215)	68%
00-6907	LIFE INSURANCE	43	1,883	70	49	49	49	( 21)	70%
00-6908	HEALTH INSURANCE	28,837	40,446	38,175	21,314	21,314	21,314	( 16,861)	56%
00-6951	PERS BENEFIT EQUALIZATION FUND	1,079	0	0	10,729	10,729	10,729	10,729	na
00-6953	OTHER EMPL BENEFITS/PRESIDENT	7,845	7,845	7,850	7,844	7,844	7,844	( 6)	100%
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>98,259</b>	<b>132,717</b>	<b>112,815</b>	<b>90,993</b>	<b>90,993</b>	<b>90,993</b>	<b>( 21,822)</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7102	COLLEGE PROMOTIONAL MATERIALS	6,980	5,478	4,204	1,506	1,506	1,506	( 2,698)	36%
00-7210	OTHER CONTRACTED SERVICES	13,752	35,991	8,014	0	0	0	( 8,014)	na
00-7213	SOFTWARE & LICENSES	50	428	428	761	111	111	( 317)	26%
00-7510	POSTAGE	174	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	261	268	250	250	250	250	0	100%
00-7601	PRINTING & DUPLICATING	365	0	0	0	0	0	0	na
00-7631	COLLEGE MARKETING PRINTING	1,004	0	0	0	0	0	0	na
00-7901	SUBSCRIPTIONS	204	309	272	0	0	0	( 272)	na
00-7902	ELECTRONIC SUBSCRIPTIONS	1,206	2,053	1,620	1,620	1,620	1,620	0	100%
00-8009	OFFICE SUPPLIES	7,374	3,170	1,215	2,750	2,750	2,750	1,535	226%
00-8011	REFERENCE MATERIALS	2,695	193	315	0	0	0	( 315)	na
00-8201	CONFERENCE FEES	4,107	3,786	4,473	4,494	4,494	4,494	21	100%
00-8205	EMPLOYEE TRAVEL	35,141	34,089	42,000	28,000	28,000	28,000	( 14,000)	67%
00-8507	ENTERTAINMENT COSTS	0	0	0	0	0	0	0	na
00-8508	EQUIPMENT REPAIR	0	248	248	248	0	0	( 248)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8509	FOOD & REFRESHMENTS	10,224	12,516	<b>8,285</b>	<b>5,477</b>	<b>5,477</b>	<b>5,477</b>	<b>( 2,808)</b>	66%
00-8512	GIFTS EXPENSE	653	300	<b>580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 580)</b>	na
00-8515	MEETING & CONFERENCE EXPENSE	3,553	2,723	<b>1,357</b>	<b>1,356</b>	<b>1,356</b>	<b>1,356</b>	<b>( 1)</b>	100%
00-8516	MEMBERSHIP FEES & DUES	10,679	10,784	<b>28,243</b>	<b>31,532</b>	<b>31,532</b>	<b>31,532</b>	<b>3,289</b>	112%
00-8555	PRESIDENT'S DISCRETIONARY ACCOUNT	0	0	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 100,000)</b>	na
00-8802	INFO TECH EQUIPMENT <\$5000	2,134	3,401	<b>3,089</b>	<b>3,100</b>	<b>0</b>	<b>0</b>	<b>( 3,089)</b>	na
00-8805	OTHER MINOR EQUIPMENT <\$5000	1,084	60	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 60)</b>	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>101,640</b>	<b>115,797</b>	<b>204,653</b>	<b>81,094</b>	<b>77,096</b>	<b>77,096</b>	<b>( 127,557)</b>	
<b>TOTAL EXPENDITURES</b>		<b>490,066</b>	<b>560,871</b>	<b>661,089</b>	<b>428,796</b>	<b>424,798</b>	<b>424,798</b>	<b>( 236,291)</b>	
<b>100-50-502</b>	<b>TOTAL PRESIDENT'S OFFICE</b>	<b>490,066</b>	<b>560,871</b>	<b>661,089</b>	<b>428,796</b>	<b>424,798</b>	<b>424,798</b>	<b>( 236,291)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-503</b>	<b>PUBLIC INFORMATION AND COMMUNICATIONS</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7101	INSTITUTIONAL ADVERTISING	32,306	54,001	<b>48,885</b>	<b>56,530</b>	<b>56,530</b>	<b>56,530</b>	<b>7,645</b>	116%
00-7102	COLLEGE PROMOTIONAL MATERIALS	4,100	3,901	<b>5,150</b>	<b>4,050</b>	<b>4,050</b>	<b>4,050</b>	( 1,100)	79%
00-7115	STUDENT SERVICES ADVERTISING	120	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7210	OTHER CONTRACTED SERVICES	355	250	<b>350</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,150</b>	1286%
00-7213	SOFTWARE & LICENSES	0	149	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 200)	na
00-7510	POSTAGE	8,650	9,068	<b>8,757</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	( 6,257)	29%
00-7601	PRINTING & DUPLICATING	0	6,726	<b>7,060</b>	<b>4,765</b>	<b>4,765</b>	<b>4,765</b>	( 2,295)	67%
00-7611	CATALOG PRINTING	4,850	5,680	<b>7,575</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	( 4,575)	40%
00-7613	COURSE SCHEDULE PRINTING	22,651	17,490	<b>17,490</b>	<b>4,780</b>	<b>4,780</b>	<b>4,780</b>	( 12,710)	27%
00-7615	STUDENT INFORMATION PRINTING	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7631	COLLEGE MARKETING PRINTING	12,832	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-7901	SUBSCRIPTIONS	0	20	<b>42</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>133</b>	417%
00-7902	ELECTRONIC SUBSCRIPTIONS	0	25	<b>25</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>235</b>	1040%
00-8009	OFFICE SUPPLIES	15	2,497	<b>3,045</b>	<b>500</b>	<b>500</b>	<b>500</b>	( 2,545)	16%
00-8201	CONFERENCE FEES	0	859	<b>1,035</b>	<b>500</b>	<b>500</b>	<b>500</b>	( 535)	48%
00-8205	EMPLOYEE TRAVEL	0	2,687	<b>3,585</b>	<b>269</b>	<b>269</b>	<b>269</b>	( 3,316)	8%
00-8509	FOOD & REFRESHMENTS	0	11	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 11)	na
00-8515	MEETING & CONFERENCE EXPENSE	0	75	<b>75</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>75</b>	200%
00-8516	MEMBERSHIP FEES & DUES	800	1,305	<b>1,240</b>	<b>2,475</b>	<b>2,475</b>	<b>2,475</b>	<b>1,235</b>	200%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>86,679</b>	<b>104,744</b>	<b>104,525</b>	<b>84,454</b>	<b>84,454</b>	<b>84,454</b>	( 20,071)	
	<b>TOTAL EXPENDITURES</b>	<b>86,679</b>	<b>104,744</b>	<b>104,525</b>	<b>84,454</b>	<b>84,454</b>	<b>84,454</b>	( 20,071)	
<b>100-50-503</b>	<b>TOTAL PUBLIC INFORMATION AND</b>	<b>86,679</b>	<b>104,744</b>	<b>104,525</b>	<b>84,454</b>	<b>84,454</b>	<b>84,454</b>	( 20,071)	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-504</b>	<b>ELECTIONS</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7205	COUNTY ELECTION EXPENSE	5,193	0	5,200	5,200	0	0	( 5,200)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>5,193</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>( 5,200)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>5,193</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>( 5,200)</b>	
<b>100-50-504</b>	<b>TOTAL ELECTIONS</b>	<b>5,193</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>( 5,200)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-505</b>	<b>ACCREDITATION</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6442	SPECIAL PROJECT WAGES	0	0	1,000	0	0	0	( 1,000)	na
00-6701	STUDENT WAGES	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,000)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	0	77	0	0	0	( 77)	na
00-6902	WORKERS COMPENSATION INS	0	0	5	0	0	0	( 5)	na
00-6903	STATE WORKERS BENEFIT FUND	0	0	1	0	0	0	( 1)	na
00-6904	UNEMPLOYMENT INSURANCE	0	0	23	0	0	0	( 23)	na
00-6905	PERS	0	0	210	0	0	0	( 210)	na
00-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 316)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7111	LEGAL NOTICE ADVERTISING	360	0	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	509	0	15,000	0	0	0	( 15,000)	na
00-7510	POSTAGE	94	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	884	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	690	0	0	0	0	0	0	na
00-8201	CONFERENCE FEES	2,950	325	314	1,500	0	0	( 314)	na
00-8204	NON-EMPLOYEE TRAVEL	309	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	1,512	1,309	1,000	5,500	0	0	( 1,000)	na
00-8509	FOOD & REFRESHMENTS	1,645	0	0	0	0	0	0	na
00-8512	GIFTS EXPENSE	48	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	0	9,613	12,500	7,000	7,000	7,000	( 5,500)	56%
00-8517	MISCELLANEOUS FEES	17,177	9,896	13,200	7,000	2,500	2,500	( 10,700)	19%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>26,178</b>	<b>21,143</b>	<b>42,014</b>	<b>21,000</b>	<b>9,500</b>	<b>9,500</b>	<b>( 32,514)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>26,178</b>	<b>21,143</b>	<b>43,330</b>	<b>21,000</b>	<b>9,500</b>	<b>9,500</b>	<b>( 33,830)</b>	
<b>100-50-505</b>	<b>TOTAL ACCREDITATION</b>	<b>26,178</b>	<b>21,143</b>	<b>43,330</b>	<b>21,000</b>	<b>9,500</b>	<b>9,500</b>	<b>( 33,830)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-511</b>	<b>BUSINESS OFFICE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6103	CHIEF FINANCIAL OFFICER SALARY	120,069	65,833	69,594	83,097	83,097	83,097	13,503	119%
00-6105	DIRECTOR SALARIES	0	0	0	32,799	32,799	32,799	32,799	na
00-6106	PART TIME DIRECTOR SALARIES	0	0	0	0	0	0	0	na
00-6107	FT PROFESSIONAL SUPPORT SALARIES	105,353	68,699	86,210	42,431	42,431	42,431	( 43,779)	49%
00-6301	FULL TIME CLASSIFIED WAGES	126,538	80,193	48,028	65,811	65,811	65,811	17,783	137%
00-6303	CLASSIFIED OVERTIME	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	247	806	860	773	773	773	( 87)	90%
	<b>TOTAL SALARY EXPENSE</b>	<b>352,207</b>	<b>215,531</b>	<b>204,692</b>	<b>224,911</b>	<b>224,911</b>	<b>224,911</b>	<b>20,219</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	24,919	25,024	16,448	17,569	17,569	17,569	1,121	107%
00-6902	WORKERS COMPENSATION INS	1,662	1,081	1,051	1,069	1,069	1,069	18	102%
00-6903	STATE WORKERS BENEFIT FUND	189	194	175	154	154	154	( 21)	88%
00-6904	UNEMPLOYMENT INSURANCE	5,235	3,893	3,800	3,904	3,904	3,904	104	103%
00-6905	PERS	54,381	33,346	32,975	19,180	19,180	19,180	( 13,795)	58%
00-6906	DISABILITY INSURANCE	589	295	525	274	274	274	( 251)	52%
00-6907	LIFE INSURANCE	119	435	95	82	82	82	( 13)	86%
00-6908	HEALTH INSURANCE	85,528	73,064	70,075	65,437	65,437	65,437	( 4,638)	93%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	9,875	9,875	9,875	9,875	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>172,622</b>	<b>137,332</b>	<b>125,144</b>	<b>117,544</b>	<b>117,544</b>	<b>117,544</b>	<b>( 7,600)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7209	MAINTENANCE CONTRACTS	4,560	1,332	2,289	3,805	3,805	3,805	1,516	166%
00-7210	OTHER CONTRACTED SERVICES	31,327	8,106	1,650	0	0	0	( 1,650)	na
00-7213	SOFTWARE & LICENSES	2,344	399	209	750	750	750	541	359%
00-7214	BOND PAYING AGENT FEES	425	0	0	450	450	450	450	na
00-7510	POSTAGE	5,039	11,199	1,588	11,000	11,000	11,000	9,412	693%
00-7511	POSTAGE TO BE ALLOCATED	0	1,770	5,014	0	0	0	( 5,014)	na
00-7521	SHIPPING & FREIGHT	147	74	74	74	74	74	0	100%
00-7601	PRINTING & DUPLICATING	13,560	32,544	8,395	50,000	50,000	50,000	41,605	596%
00-7602	PRINTING TO BE ALLOCATED	0	12,519	45,384	0	0	0	( 45,384)	na
00-7902	ELECTRONIC SUBSCRIPTIONS	0	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	6,224	21,491	3,595	10,000	10,000	10,000	6,405	278%
00-8201	CONFERENCE FEES	0	398	289	0	0	0	( 289)	na
00-8205	EMPLOYEE TRAVEL	1,775	2,001	2,716	125	125	125	( 2,591)	5%
00-8502	FINANCIAL SERVICES FEES	26,493	13,218	11,561	8,000	8,000	8,000	( 3,561)	69%
00-8509	FOOD & REFRESHMENTS	289	73	100	300	300	300	200	300%
00-8516	MEMBERSHIP FEES & DUES	1,000	1,631	746	0	0	0	( 746)	na
00-8517	MISCELLANEOUS FEES	178	44	44	50	50	50	6	114%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8521	RETURNED CHECK CHARGES	0	0	0	0	0	0	0	na
00-8526	FINANCE CHARGE	29	0	0	0	0	0	0	na
00-8801	FURNITURE <\$5000	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>93,390</b>	<b>106,799</b>	<b>83,654</b>	<b>84,554</b>	<b>84,554</b>	<b>84,554</b>	<b>900</b>	
<b>TOTAL EXPENDITURES</b>		<b>618,219</b>	<b>459,662</b>	<b>413,490</b>	<b>427,009</b>	<b>427,009</b>	<b>427,009</b>	<b>13,519</b>	
<b>100-50-511</b>	<b>TOTAL BUSINESS OFFICE</b>	<b>618,219</b>	<b>459,662</b>	<b>413,490</b>	<b>427,009</b>	<b>427,009</b>	<b>427,009</b>	<b>13,519</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-512</b>	<b>INSURANCE LEGAL AUDIT</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-6955	PT FACULTY INSURANCE FUND EXP	0	0	0	31,425	31,425	31,425	31,425	na
00-7202	AUDIT	42,222	70,290	89,850	72,300	72,300	72,300	( 17,550)	80%
00-7207	LEGAL	19,703	52,522	100,544	35,000	35,000	35,000	( 65,544)	35%
00-7401	FIDELITY BOND INSURANCE	1,420	1,416	2,231	2,453	2,453	2,453	222	110%
00-7402	LIABILITY INSURANCE	16,250	18,849	18,800	20,680	20,680	20,680	1,880	110%
00-7403	PROPERTY INSURANCE	28,295	55,579	70,105	78,263	78,263	78,263	8,158	112%
00-7404	STUDENT OR VOLUNTEER WCOMP PREMIUM	741	0	0	860	860	860	860	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>108,631</b>	<b>198,656</b>	<b>281,530</b>	<b>240,981</b>	<b>240,981</b>	<b>240,981</b>	<b>( 40,549)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>108,631</b>	<b>198,656</b>	<b>281,530</b>	<b>240,981</b>	<b>240,981</b>	<b>240,981</b>	<b>( 40,549)</b>	
<b>100-50-512</b>	<b>TOTAL INSURANCE LEGAL AUDIT</b>	<b>108,631</b>	<b>198,656</b>	<b>281,530</b>	<b>240,981</b>	<b>240,981</b>	<b>240,981</b>	<b>( 40,549)</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-521</b>	<b>HUMAN RESOURCES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6104	EXECUTIVE DIRECTOR SALARY	92,393	92,491	99,224	99,224	99,224	99,224	0	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	50,045	75,367	47,756	47,756	47,756	( 27,611)	63%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	869	0	0	0	0	0	na
00-6201	FULL TIME CONFIDENTIAL WAGES	31,777	39,095	40,122	40,122	40,122	40,122	0	100%
00-6301	FULL TIME CLASSIFIED WAGES	0	25,297	31,532	0	0	0	( 31,532)	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	1,560	1,237	1,236	994	994	994	( 242)	80%
	<b>TOTAL SALARY EXPENSE</b>	<b>125,730</b>	<b>209,034</b>	<b>247,481</b>	<b>188,096</b>	<b>188,096</b>	<b>188,096</b>	<b>( 59,385)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	9,106	24,210	15,600	14,591	14,591	14,591	( 1,009)	94%
00-6902	WORKERS COMPENSATION INS	590	1,078	1,000	888	888	888	( 112)	89%
00-6903	STATE WORKERS BENEFIT FUND	53	145	115	102	102	102	( 13)	89%
00-6904	UNEMPLOYMENT INSURANCE	1,515	2,795	2,540	3,242	3,242	3,242	702	128%
00-6905	PERS	19,991	29,703	30,425	21,406	21,406	21,406	( 9,019)	70%
00-6906	DISABILITY INSURANCE	257	273	475	432	432	432	( 43)	91%
00-6907	LIFE INSURANCE	27	544	60	49	49	49	( 11)	82%
00-6908	HEALTH INSURANCE	33,764	56,656	51,880	42,772	42,772	42,772	( 9,108)	82%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	8,201	8,201	8,201	8,201	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>65,303</b>	<b>115,404</b>	<b>102,095</b>	<b>91,683</b>	<b>91,683</b>	<b>91,683</b>	<b>( 10,412)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-6955	PT FACULTY INSURANCE FUND EXP	27,200	29,233	31,425	0	0	0	( 31,425)	na
00-7112	PERSONNEL RECRUITMENT ADVERTISING	20,482	17,705	17,050	12,750	12,750	12,750	( 4,300)	75%
00-7210	OTHER CONTRACTED SERVICES	0	30,342	42,480	8,560	8,560	8,560	( 33,920)	20%
00-7213	SOFTWARE & LICENSES	0	0	0	23,932	23,932	23,932	23,932	na
00-7301	EMPLOYEE MORALE HEALTH & WELFARE	6,618	6,915	7,819	4,326	4,326	4,326	( 3,493)	55%
00-7303	EMPLOYEE TRAINING COSTS	1,293	0	0	0	0	0	0	na
00-7304	LABOR RELATIONS COSTS	0	0	0	860	860	860	860	na
00-7305	PERSONNEL RECRUITMENT EXPENSE	50	0	0	0	0	0	0	na
00-7404	STUDENT OR VOLUNTEER WCOMP PREMIUM	0	0	0	0	0	0	0	na
00-7510	POSTAGE	125	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	21	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	65	0	0	0	0	0	0	na
00-7901	SUBSCRIPTIONS	758	1,477	1,477	490	490	490	( 987)	33%
00-7902	ELECTRONIC SUBSCRIPTIONS	85	117	390	100	100	100	( 290)	26%
00-8009	OFFICE SUPPLIES	2,087	2,862	3,764	3,000	3,000	3,000	( 764)	80%
00-8011	REFERENCE MATERIALS	929	3,982	3,606	2,890	2,890	2,890	( 716)	80%
00-8201	CONFERENCE FEES	1,285	1,553	4,700	4,355	4,355	4,355	( 345)	93%
00-8205	EMPLOYEE TRAVEL	2,952	4,220	5,100	4,448	4,448	4,448	( 652)	87%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8301	TUITION REIMBURSEMENTS	0	1,488	35,000	15,000	15,000	15,000	( 20,000)	43%
00-8302	CREDIT TUITION WAIVERS - CL/CONF	15,847	12,044	12,044	12,044	12,044	12,044	0	100%
00-8303	CREDIT TUITION WAIVERS - FACULTY	8,487	11,021	10,308	10,308	10,308	10,308	0	100%
00-8304	CREDIT TUITION WAIVERS - MGMT	9,839	7,001	7,001	7,000	7,000	7,000	( 1)	100%
00-8305	NONCR TUITION WAIVERS - CL/CONF	89	89	0	1,100	1,100	1,100	1,100	na
00-8306	NONCR TUITION WAIVERS - FACULTY	129	801	801	801	801	801	0	100%
00-8307	NONCR TUITION WAIVERS - MGMT	0	89	89	500	500	500	411	562%
00-8509	FOOD & REFRESHMENTS	1,759	2,946	3,028	1,146	1,146	1,146	( 1,882)	38%
00-8516	MEMBERSHIP FEES & DUES	3,928	3,358	4,064	2,754	2,754	2,754	( 1,310)	68%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>104,028</b>	<b>137,243</b>	<b>190,146</b>	<b>116,364</b>	<b>116,364</b>	<b>116,364</b>	<b>( 73,782)</b>	
<b>TOTAL EXPENDITURES</b>		<b>295,061</b>	<b>461,681</b>	<b>539,722</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>( 143,579)</b>	
<b>100-50-521</b>	<b>TOTAL HUMAN RESOURCES</b>	<b>295,061</b>	<b>461,681</b>	<b>539,722</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>( 143,579)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-531</b>	<b>RESOURCE DEVELOPMENT</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6104	EXECUTIVE DIRECTOR SALARY	78,328	78,257	85,591	0	0	0	( 85,591)	na
00-6107	FT PROFESSIONAL SUPPORT SALARIES	41,533	47,220	22,305	49,548	49,548	49,548	27,243	222%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	1,765	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	10,815	13,353	15,770	16,442	16,442	16,442	672	104%
00-6302	PART TIME CLASSIFIED WAGES	1,052	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	1,218	1,247	1,210	1,000	1,000	1,000	( 210)	83%
	<b>TOTAL SALARY EXPENSE</b>	<b>134,711</b>	<b>140,077</b>	<b>124,876</b>	<b>66,990</b>	<b>66,990</b>	<b>66,990</b>	<b>( 57,886)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	10,072	15,961	10,728	2,618	2,618	2,618	( 8,110)	24%
00-6902	WORKERS COMPENSATION INS	635	691	680	159	159	159	( 521)	23%
00-6903	STATE WORKERS BENEFIT FUND	66	96	80	34	34	34	( 46)	43%
00-6904	UNEMPLOYMENT INSURANCE	1,898	2,017	1,760	581	581	581	( 1,179)	33%
00-6905	PERS	16,674	21,807	21,285	2,826	2,826	2,826	( 18,459)	13%
00-6906	DISABILITY INSURANCE	265	193	330	153	153	153	( 177)	46%
00-6907	LIFE INSURANCE	35	864	45	25	25	25	( 20)	56%
00-6908	HEALTH INSURANCE	30,129	36,600	33,540	10,151	10,151	10,151	( 23,389)	30%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,472	1,472	1,472	1,472	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>59,774</b>	<b>78,229</b>	<b>68,448</b>	<b>18,019</b>	<b>18,019</b>	<b>18,019</b>	<b>( 50,429)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7101	INSTITUTIONAL ADVERTISING	1,393	1,044	1,392	1,392	1,392	1,392	0	100%
00-7102	COLLEGE PROMOTIONAL MATERIALS	0	729	975	975	975	975	0	100%
00-7114	PROGRAM ADVERTISING & PROMOTIONS	242	0	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	34,268	75,249	32,617	0	0	0	( 32,617)	na
00-7213	SOFTWARE & LICENSES	850	582	1,163	1,200	1,200	1,200	37	103%
00-7510	POSTAGE	1,555	521	700	700	700	700	0	100%
00-7521	SHIPPING & FREIGHT	11	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	6,012	5,356	4,500	4,500	4,500	4,500	0	100%
00-7631	COLLEGE MARKETING PRINTING	305	0	0	0	0	0	0	na
00-7901	SUBSCRIPTIONS	0	249	335	335	335	335	0	100%
00-7902	ELECTRONIC SUBSCRIPTIONS	495	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	4,427	922	1,085	2,000	2,000	2,000	915	184%
00-8011	REFERENCE MATERIALS	0	0	0	0	0	0	0	na
00-8101	CELLULAR TELECOMMUNICATIONS	0	300	300	0	0	0	( 300)	na
00-8201	CONFERENCE FEES	776	1,459	1,545	1,500	1,500	1,500	( 45)	97%
00-8205	EMPLOYEE TRAVEL	6,031	3,370	7,000	2,500	2,500	2,500	( 4,500)	36%
00-8206	STUDENT TRAVEL	74	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	2,822	4,242	4,000	4,000	4,000	4,000	0	100%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8512	GIFTS EXPENSE	1,123	2,050	1,216	1,216	1,216	1,216	0	100%
00-8515	MEETING & CONFERENCE EXPENSE	752	548	688	700	700	700	12	102%
00-8516	MEMBERSHIP FEES & DUES	2,725	3,164	3,945	3,200	3,200	3,200	( 745)	81%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>63,861</b>	<b>99,785</b>	<b>61,461</b>	<b>24,218</b>	<b>24,218</b>	<b>24,218</b>	<b>( 37,243)</b>	
<b>TOTAL EXPENDITURES</b>		<b>258,346</b>	<b>318,091</b>	<b>254,785</b>	<b>109,227</b>	<b>109,227</b>	<b>109,227</b>	<b>( 145,558)</b>	
<b>100-50-531</b>	<b>TOTAL RESOURCE DEVELOPMENT</b>	<b>258,346</b>	<b>318,091</b>	<b>254,785</b>	<b>109,227</b>	<b>109,227</b>	<b>109,227</b>	<b>( 145,558)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-541 INFORMATION TECHNOLOGY SERVICES</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6104	EXECUTIVE DIRECTOR SALARY	80,678	81,197	88,159	88,158	88,158	88,158	( 1)	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	41,195	43,487	49,189	49,188	49,188	49,188	( 1)	100%
00-6301	FULL TIME CLASSIFIED WAGES	114,942	119,426	143,689	103,646	103,646	103,646	( 40,043)	72%
00-6801	EMPLOYEE TAXABLE ALLOWANCE	2,637	3,856	7,485	2,718	2,718	2,718	( 4,767)	36%
<b>TOTAL SALARY EXPENSE</b>		<b>239,452</b>	<b>247,966</b>	<b>288,522</b>	<b>243,710</b>	<b>243,710</b>	<b>243,710</b>	<b>( 44,812)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	17,981	29,142	19,750	17,628	17,628	17,628	( 2,122)	89%
00-6902	WORKERS COMPENSATION INS	1,133	1,238	1,235	1,073	1,073	1,073	( 162)	87%
00-6903	STATE WORKERS BENEFIT FUND	157	209	180	171	171	171	( 9)	95%
00-6904	UNEMPLOYMENT INSURANCE	4,239	4,057	4,000	3,917	3,917	3,917	( 83)	98%
00-6905	PERS	33,883	40,982	41,000	26,011	26,011	26,011	( 14,989)	63%
00-6906	DISABILITY INSURANCE	496	333	605	566	566	566	( 39)	94%
00-6907	LIFE INSURANCE	85	1,395	100	82	82	82	( 18)	82%
00-6908	HEALTH INSURANCE	60,488	64,657	63,324	57,373	57,373	57,373	( 5,951)	91%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	9,908	9,908	9,908	9,908	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>118,462</b>	<b>142,013</b>	<b>130,194</b>	<b>116,729</b>	<b>116,729</b>	<b>116,729</b>	<b>( 13,465)</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7113	PROCUREMENT ADVERTISING	0	94	0	0	0	0	0	na
00-7209	MAINTENANCE CONTRACTS	6,920	4,317	4,401	3,998	3,998	3,998	( 403)	91%
00-7210	OTHER CONTRACTED SERVICES	30,867	18,891	11,248	10,909	7,309	7,309	( 3,939)	65%
00-7213	SOFTWARE & LICENSES	159,502	137,344	149,399	162,234	162,234	162,234	12,835	109%
00-7510	POSTAGE	1	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	0	161	25	25	25	25	0	100%
00-7601	PRINTING & DUPLICATING	93	78	105	0	0	0	( 105)	na
00-8009	OFFICE SUPPLIES	2,128	985	1,255	265	265	265	( 990)	21%
00-8011	REFERENCE MATERIALS	92	28	40	40	40	40	0	100%
00-8103	TELECOMMUNICATIONS SERVICES	59	117	155	117	117	117	( 38)	75%
00-8201	CONFERENCE FEES	3,263	55	1,005	75	75	75	( 930)	7%
00-8205	EMPLOYEE TRAVEL	2,320	1,662	2,129	3,176	3,176	3,176	1,047	149%
00-8508	EQUIPMENT REPAIR	3,961	8,566	10,673	9,145	9,145	9,145	( 1,528)	86%
00-8509	FOOD & REFRESHMENTS	219	102	155	0	0	0	( 155)	na
00-8512	GIFTS EXPENSE	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	300	109	400	300	300	300	( 100)	75%
00-8802	INFO TECH EQUIPMENT <\$5000	167,140	150,372	174,399	112,632	93,132	93,132	( 81,267)	53%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>376,865</b>	<b>322,881</b>	<b>355,389</b>	<b>302,916</b>	<b>279,816</b>	<b>279,816</b>	<b>( 75,573)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
<b>CAPITAL OUTLAY</b>									
00-9572	INFO TECH EQUIPMENT >\$5000	0	5,669	0	0	0	0	0	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>5,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>		<b>734,779</b>	<b>718,529</b>	<b>774,105</b>	<b>663,355</b>	<b>640,255</b>	<b>640,255</b>	<b>( 133,850)</b>	
<b>100-50-541</b>	<b>TOTAL INFORMATION TECHNOLOGY SERVICES</b>	<b>734,779</b>	<b>718,529</b>	<b>774,105</b>	<b>663,355</b>	<b>640,255</b>	<b>640,255</b>	<b>( 133,850)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-50-551</b>	<b>COMMUNICATIONS</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7209	MAINTENANCE CONTRACTS	4,819	6,659	4,295	4,054	4,054	4,054	( 241)	94%
00-7210	OTHER CONTRACTED SERVICES	460	2,643	3,525	3,525	3,525	3,525	0	100%
00-7213	SOFTWARE & LICENSES	7,367	6,155	6,518	6,517	6,517	6,517	( 1)	100%
00-8102	INTERNET SERVICES	24,100	24,099	21,592	26,102	26,102	26,102	4,510	121%
00-8103	TELECOMMUNICATIONS SERVICES	35,601	34,791	35,509	35,402	35,402	35,402	( 107)	100%
00-8806	TELECOMM EQUIP <\$5000	182	3,531	4,100	1,230	1,230	1,230	( 2,870)	30%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>72,529</b>	<b>77,878</b>	<b>75,539</b>	<b>76,830</b>	<b>76,830</b>	<b>76,830</b>	<b>1,291</b>	
	<b>TOTAL EXPENDITURES</b>	<b>72,529</b>	<b>77,878</b>	<b>75,539</b>	<b>76,830</b>	<b>76,830</b>	<b>76,830</b>	<b>1,291</b>	
<b>100-50-551</b>	<b>TOTAL COMMUNICATIONS</b>	<b>72,529</b>	<b>77,878</b>	<b>75,539</b>	<b>76,830</b>	<b>76,830</b>	<b>76,830</b>	<b>1,291</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

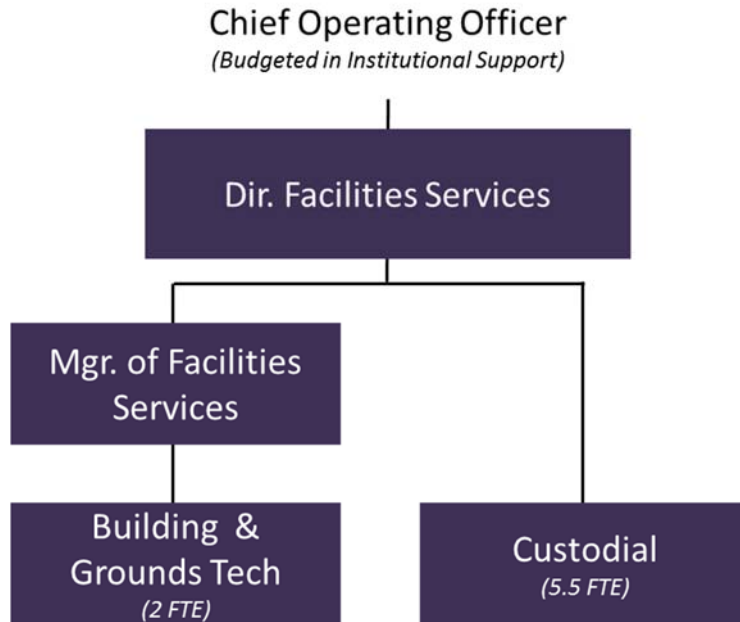
Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-60-601</b>	<b>FINANCIAL AID</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6701	STUDENT WAGES	1	1	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	242	95	50	2,000	2,000	2,000	1,950	4000%
00-6902	WORKERS COMPENSATION INS	144	153	110	196	196	196	86	178%
00-6903	STATE WORKERS BENEFIT FUND	48	27	30	31	31	31	1	103%
00-6904	UNEMPLOYMENT INSURANCE	267	176	175	718	718	718	543	410%
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>701</b>	<b>451</b>	<b>365</b>	<b>2,945</b>	<b>2,945</b>	<b>2,945</b>	<b>2,580</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7805	SENIOR TUITION DISCOUNTS	1,341	4,113	2,939	4,000	4,000	4,000	1,061	136%
00-7806	SPECIAL TUITION GRANTS	1,321	1,643	623	0	0	0	( 623)	na
00-7808	PRE-COLLEGE GRANT AWARD	925	1,707	470	1,500	1,500	1,500	1,030	319%
00-7809	ESOL GRANT AWARD	1,325	1,345	775	1,000	1,000	1,000	225	129%
00-7810	FALLEN OREGON SOLDIER TUITION AWARDS	7,031	4,361	6,861	6,676	6,676	6,676	( 185)	97%
00-7812	OREGON SENIOR OPTION	534	356	267	2,500	2,500	2,500	2,233	936%
00-7820	INSTITUTIONAL GRANT AWARD	4,404	7,938	6,526	3,636	3,636	3,636	( 2,890)	56%
00-7822	GED COMPLETER AWARD	2,681	4,628	4,628	2,136	2,136	2,136	( 2,492)	46%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,562</b>	<b>26,091</b>	<b>23,089</b>	<b>21,448</b>	<b>21,448</b>	<b>21,448</b>	<b>( 1,641)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>20,264</b>	<b>26,543</b>	<b>23,454</b>	<b>24,393</b>	<b>24,393</b>	<b>24,393</b>	<b>939</b>	
<b>100-60-601</b>	<b>TOTAL FINANCIAL AID</b>	<b>20,264</b>	<b>26,543</b>	<b>23,454</b>	<b>24,393</b>	<b>24,393</b>	<b>24,393</b>	<b>939</b>	



## Plant Operation and Maintenance

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POSITION	FTE
Exempt	
Director of Facilities Services	1.00
Manager of Facilities Services	1.00
Classified	
Building & Grounds Tech	2.00
Custodial Tech	5.50
<b>Total</b>	<b>9.50</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-70-701 FACILITIES SERVICES</b>									
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6105	DIRECTOR SALARIES	51,035	50,364	57,441	57,441	57,441	57,441	0	100%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	81,525	82,898	42,431	42,431	42,431	42,431	0	100%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6302	PART TIME CLASSIFIED WAGES	10,314	17,576	22,650	0	0	0	( 22,650)	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	2,629	2,086	2,115	1,707	1,707	1,707	( 408)	81%
<b>TOTAL SALARY EXPENSE</b>		<b>145,503</b>	<b>152,924</b>	<b>124,637</b>	<b>101,579</b>	<b>101,579</b>	<b>101,579</b>	<b>( 23,058)</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	10,646	17,627	12,000	8,000	8,000	8,000	( 4,000)	67%
00-6902	WORKERS COMPENSATION INS	2,083	2,196	2,000	4,342	4,342	4,342	2,342	217%
00-6903	STATE WORKERS BENEFIT FUND	92	126	115	68	68	68	( 47)	59%
00-6904	UNEMPLOYMENT INSURANCE	2,563	2,530	2,380	1,777	1,777	1,777	( 603)	75%
00-6905	PERS	22,599	26,947	26,585	14,329	14,329	14,329	( 12,256)	54%
00-6906	DISABILITY INSURANCE	278	187	325	234	234	234	( 91)	72%
00-6907	LIFE INSURANCE	43	173	50	32	32	32	( 18)	64%
00-6908	HEALTH INSURANCE	47,550	47,707	45,270	33,347	33,347	33,347	( 11,923)	74%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	4,496	4,496	4,496	4,496	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>85,854</b>	<b>97,493</b>	<b>88,725</b>	<b>66,625</b>	<b>66,625</b>	<b>66,625</b>	<b>( 22,100)</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7210	OTHER CONTRACTED SERVICES	965	3,878	834	1,665	1,665	1,665	831	200%
11-7210	OTHER CONTRACTED SERVICES	244	345	0	0	0	0	0	na
00-7213	SOFTWARE & LICENSES	2,200	6,209	5,218	4,800	4,800	4,800	( 418)	92%
00-7510	POSTAGE	37	12	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	128	10	51	72	72	72	21	141%
00-7601	PRINTING & DUPLICATING	609	951	67	610	610	610	543	910%
00-7901	SUBSCRIPTIONS	1,276	1,335	1,180	1,535	1,535	1,535	355	130%
00-8009	OFFICE SUPPLIES	2,945	1,824	1,445	995	995	995	( 450)	69%
11-8013	VEHICLE FUEL	1,600	1,535	1,430	1,411	1,411	1,411	( 19)	99%
00-8101	CELLULAR TELECOMMUNICATIONS	1,295	867	800	766	766	766	( 34)	96%
00-8201	CONFERENCE FEES	885	0	1,014	200	200	200	( 814)	20%
00-8205	EMPLOYEE TRAVEL	2,249	1,173	1,385	930	930	930	( 455)	67%
11-8405	WASTE DISPOSAL SERVICE	8,765	9,022	9,025	9,216	9,216	9,216	191	102%
51-8405	WASTE DISPOSAL SERVICE	3,091	3,304	3,298	3,488	3,488	3,488	190	106%
00-8509	FOOD & REFRESHMENTS	332	194	265	30	30	30	( 235)	11%
00-8515	MEETING & CONFERENCE EXPENSE	0	84	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	336	321	300	321	321	321	21	107%
00-8518	PERMITS & LICENSES	64	0	0	0	0	0	0	na
11-8518	PERMITS & LICENSES	1,200	16	1,128	0	0	0	( 1,128)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
51-8518	PERMITS & LICENSES	197	0	0	0	0	0	0	na
11-8524	VEHICLE OPERATION & MAINTENANCE	1,703	628	683	627	627	627	( 56)	92%
00-8801	FURNITURE <\$5000	7,906	2,496	1,926	1,000	1,000	1,000	( 926)	52%
00-8802	INFO TECH EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
51-8805	OTHER MINOR EQUIPMENT <\$5000	1,604	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>39,631</b>	<b>34,204</b>	<b>30,049</b>	<b>27,666</b>	<b>27,666</b>	<b>27,666</b>	<b>( 2,383)</b>	
<b>TOTAL EXPENDITURES</b>		<b>270,988</b>	<b>284,621</b>	<b>243,411</b>	<b>195,870</b>	<b>195,870</b>	<b>195,870</b>	<b>( 47,541)</b>	
<b>100-70-701</b>	<b>TOTAL FACILITIES SERVICES</b>	<b>270,988</b>	<b>284,621</b>	<b>243,411</b>	<b>195,870</b>	<b>195,870</b>	<b>195,870</b>	<b>( 47,541)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-70-702</b>	<b>BUILDING MAINTENANCE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6301	FULL TIME CLASSIFIED WAGES	28,591	25,452	31,035	31,761	31,761	31,761	726	102%
11-6303	CLASSIFIED OVERTIME	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>28,591</b>	<b>25,452</b>	<b>31,035</b>	<b>31,761</b>	<b>31,761</b>	<b>31,761</b>	<b>726</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	2,187	2,859	2,374	2,429	2,429	2,429	55	102%
11-6902	WORKERS COMPENSATION INS	384	990	1,228	1,318	1,318	1,318	90	107%
11-6903	STATE WORKERS BENEFIT FUND	26	26	68	34	34	34	( 34)	50%
11-6904	UNEMPLOYMENT INSURANCE	658	563	711	539	539	539	( 172)	76%
11-6905	PERS	4,177	3,905	6,504	2,661	2,661	2,661	( 3,843)	41%
11-6906	DISABILITY INSURANCE	59	41	65	72	72	72	7	111%
11-6907	LIFE INSURANCE	14	239	30	16	16	16	( 14)	53%
11-6908	HEALTH INSURANCE	8,981	9,634	18,794	11,405	11,405	11,405	( 7,389)	61%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,365	1,365	1,365	1,365	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>16,486</b>	<b>18,257</b>	<b>29,774</b>	<b>19,839</b>	<b>19,839</b>	<b>19,839</b>	<b>( 9,935)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7209	MAINTENANCE CONTRACTS	19,589	18,338	23,852	17,390	17,390	17,390	( 6,462)	73%
11-7210	OTHER CONTRACTED SERVICES	30,581	21,703	24,535	21,893	21,893	21,893	( 2,642)	89%
51-7210	OTHER CONTRACTED SERVICES	4,741	6,855	6,957	4,866	4,866	4,866	( 2,091)	70%
11-7212	SERVICE CONTRACTS	11,282	8,501	4,100	3,875	3,875	3,875	( 225)	95%
51-7212	SERVICE CONTRACTS	0	0	0	0	0	0	0	na
11-7521	SHIPPING & FREIGHT	171	490	376	217	217	217	( 159)	58%
11-8001	BUILDING MAINTENANCE SUPPLIES	13,802	14,565	12,684	12,600	12,600	12,600	( 84)	99%
11-8511	FURNITURE REPAIR	0	0	0	0	0	0	0	na
11-8522	SIGNAGE	3,107	387	520	75	75	75	( 445)	14%
11-8801	FURNITURE <\$5000	4,495	10,728	11,256	2,600	2,600	2,600	( 8,656)	23%
11-8805	OTHER MINOR EQUIPMENT <\$5000	2,595	2,990	3,720	1,884	1,884	1,884	( 1,836)	51%
11-8807	TOOLS <\$5000	571	507	540	275	275	275	( 265)	51%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>90,934</b>	<b>85,064</b>	<b>88,540</b>	<b>65,675</b>	<b>65,675</b>	<b>65,675</b>	<b>( 22,865)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>136,011</b>	<b>128,773</b>	<b>149,349</b>	<b>117,275</b>	<b>117,275</b>	<b>117,275</b>	<b>( 32,074)</b>	
<b>100-70-702</b>	<b>TOTAL BUILDING MAINTENANCE</b>	<b>136,011</b>	<b>128,773</b>	<b>149,349</b>	<b>117,275</b>	<b>117,275</b>	<b>117,275</b>	<b>( 32,074)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-70-703</b>	<b>GROUNDS MAINTENANCE</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6301	FULL TIME CLASSIFIED WAGES	49,834	46,918	60,071	61,401	61,401	61,401	1,330	102%
11-6303	CLASSIFIED OVERTIME	0	651	811	0	0	0	( 811)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>49,834</b>	<b>47,569</b>	<b>60,882</b>	<b>61,401</b>	<b>61,401</b>	<b>61,401</b>	<b>519</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	3,676	5,064	3,845	4,697	4,697	4,697	852	122%
11-6902	WORKERS COMPENSATION INS	1,646	1,731	1,775	2,549	2,549	2,549	774	144%
11-6903	STATE WORKERS BENEFIT FUND	46	55	55	68	68	68	13	124%
11-6904	UNEMPLOYMENT INSURANCE	1,152	1,043	1,145	1,043	1,043	1,043	( 102)	91%
11-6905	PERS	4,730	7,253	7,820	6,908	6,908	6,908	( 912)	88%
11-6906	DISABILITY INSURANCE	106	76	130	141	141	141	11	108%
11-6907	LIFE INSURANCE	26	696	35	32	32	32	( 3)	91%
11-6908	HEALTH INSURANCE	21,810	28,078	26,380	32,875	32,875	32,875	6,495	125%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	2,640	2,640	2,640	2,640	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>33,192</b>	<b>43,996</b>	<b>41,185</b>	<b>50,953</b>	<b>50,953</b>	<b>50,953</b>	<b>9,768</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-7210	OTHER CONTRACTED SERVICES	550	0	0	911	911	911	911	na
51-7210	OTHER CONTRACTED SERVICES	225	1,077	0	3,363	3,363	3,363	3,363	na
11-7701	EQUIPMENT LEASE	202	0	0	0	0	0	0	na
11-8004	EQUIPMENT FUEL	2,457	1,373	1,660	1,418	1,418	1,418	( 242)	85%
11-8005	GROUNDS MAINTENANCE SUPPLIES	3,494	3,177	1,762	1,685	1,685	1,685	( 77)	96%
11-8508	EQUIPMENT REPAIR	1,253	3,957	2,976	1,250	1,250	1,250	( 1,726)	42%
11-8805	OTHER MINOR EQUIPMENT <\$5000	622	609	815	625	625	625	( 190)	77%
11-8807	TOOLS <\$5000	55	168	190	65	65	65	( 125)	34%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,858</b>	<b>10,361</b>	<b>7,403</b>	<b>9,317</b>	<b>9,317</b>	<b>9,317</b>	<b>1,914</b>	
	<b>TOTAL EXPENDITURES</b>	<b>91,884</b>	<b>101,926</b>	<b>109,470</b>	<b>121,671</b>	<b>121,671</b>	<b>121,671</b>	<b>12,201</b>	
<b>100-70-703</b>	<b>TOTAL GROUNDS MAINTENANCE</b>	<b>91,884</b>	<b>101,926</b>	<b>109,470</b>	<b>121,671</b>	<b>121,671</b>	<b>121,671</b>	<b>12,201</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-70-704</b>	<b>CUSTODIAL SERVICES</b>								
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
11-6301	FULL TIME CLASSIFIED WAGES	153,533	155,508	199,510	143,322	143,322	143,322	( 56,188)	72%
11-6303	CLASSIFIED OVERTIME	130	111	127	0	0	0	( 127)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>153,663</b>	<b>155,619</b>	<b>199,637</b>	<b>143,322</b>	<b>143,322</b>	<b>143,322</b>	<b>( 56,315)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
11-6901	SOCIAL SECURITY	11,377	18,296	14,746	10,342	10,342	10,342	( 4,404)	70%
11-6902	WORKERS COMPENSATION INS	4,975	5,174	6,135	4,443	4,443	4,443	( 1,692)	72%
11-6903	STATE WORKERS BENEFIT FUND	137	192	410	154	154	154	( 256)	38%
11-6904	UNEMPLOYMENT INSURANCE	3,534	3,477	4,185	2,298	2,298	2,298	( 1,887)	55%
11-6905	PERS	23,077	23,878	54,432	11,780	11,780	11,780	( 42,652)	22%
11-6906	DISABILITY INSURANCE	342	218	460	332	332	332	( 128)	72%
11-6907	LIFE INSURANCE	78	584	200	73	73	73	( 127)	37%
11-6908	HEALTH INSURANCE	62,397	75,342	104,295	64,011	64,011	64,011	( 40,284)	61%
11-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	5,813	5,813	5,813	5,813	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>105,917</b>	<b>127,161</b>	<b>184,863</b>	<b>99,246</b>	<b>99,246</b>	<b>99,246</b>	<b>( 85,617)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
11-8002	CLEANING SUPPLIES	10,396	10,109	11,659	12,779	12,779	12,779	1,120	110%
11-8003	CUSTODIAL DISPOSABLES	6,026	10,984	749	6,103	6,103	6,103	5,354	815%
11-8508	EQUIPMENT REPAIR	14	226	418	192	192	192	( 226)	46%
11-8805	OTHER MINOR EQUIPMENT <\$5000	1,062	1,120	397	224	224	224	( 173)	56%
11-8807	TOOLS <\$5000	0	174	0	192	192	192	192	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>17,498</b>	<b>22,613</b>	<b>13,223</b>	<b>19,490</b>	<b>19,490</b>	<b>19,490</b>	<b>6,267</b>	
	<b>CAPITAL OUTLAY</b>								
11-9575	OTHER EQUIPMENT >\$5000	8,338	0	0	0	0	0	0	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>8,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>285,416</b>	<b>305,393</b>	<b>397,723</b>	<b>262,058</b>	<b>262,058</b>	<b>262,058</b>	<b>( 135,665)</b>	
<b>100-70-704</b>	<b>TOTAL CUSTODIAL SERVICES</b>	<b>285,416</b>	<b>305,393</b>	<b>397,723</b>	<b>262,058</b>	<b>262,058</b>	<b>262,058</b>	<b>( 135,665)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-70-705</b>	<b>UTILITIES</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
11-8401	UTILITIES/ELECTRIC	120,258	130,175	<b>154,157</b>	<b>139,245</b>	<b>139,245</b>	<b>139,245</b>	( 14,912)	90%
51-8401	UTILITIES/ELECTRIC	35,930	46,615	<b>41,479</b>	<b>51,780</b>	<b>51,780</b>	<b>51,780</b>	10,301	125%
11-8402	UTILITIES/NATURAL GAS	11,009	14,977	<b>18,569</b>	<b>16,478</b>	<b>16,478</b>	<b>16,478</b>	( 2,091)	89%
51-8402	UTILITIES/NATURAL GAS	843	1,246	<b>1,445</b>	<b>1,378</b>	<b>1,378</b>	<b>1,378</b>	( 67)	95%
11-8404	UTILITIES/WATER & SEWER	29,039	30,584	<b>43,987</b>	<b>37,717</b>	<b>37,717</b>	<b>37,717</b>	( 6,270)	86%
51-8404	UTILITIES/WATER & SEWER	6,287	9,908	<b>12,600</b>	<b>13,351</b>	<b>13,351</b>	<b>13,351</b>	751	106%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>203,366</b>	<b>233,505</b>	<b>272,237</b>	<b>259,949</b>	<b>259,949</b>	<b>259,949</b>	( 12,288)	
	<b>TOTAL EXPENDITURES</b>	<b>203,366</b>	<b>233,505</b>	<b>272,237</b>	<b>259,949</b>	<b>259,949</b>	<b>259,949</b>	( 12,288)	
<b>100-70-705</b>	<b>TOTAL UTILITIES</b>	<b>203,366</b>	<b>233,505</b>	<b>272,237</b>	<b>259,949</b>	<b>259,949</b>	<b>259,949</b>	( 12,288)	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-90-911</b>	<b>CONTINGENCY</b>								
	<b>REQUIREMENTS</b>								
	<b>CONTINGENCY</b>								
00-9801	RESERVE FOR CONTINGENCY	0	0	585,500	400,000	400,000	400,000	( 185,500)	68%
	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>585,500</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>( 185,500)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>585,500</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>( 185,500)</b>	
	<b>CONTINGENCY</b>								
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	0	0	0	0	0	na
	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>100-90-911</b>	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>585,500</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>( 185,500)</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-90-912</b>	<b>CONTINGENCY</b>								
	<b>REQUIREMENTS</b>								
	<b>CONTINGENCY</b>								
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	0	944,621	944,621	944,621	944,621	na
	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944,621</b>	<b>944,621</b>	<b>944,621</b>	<b>944,621</b>	
<b>100-90-912</b>	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944,621</b>	<b>944,621</b>	<b>944,621</b>	<b>944,621</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-00-921</b>	<b>DEBT SERVICE</b>								
	<b>REQUIREMENTS</b>								
	<b>DEBT SERVICE</b>								
00-9775	HOOD RIVER PROPERTY PRINCIPAL PYMTS	0	76,000	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 85,000)</b>	na
00-9776	HOOD RIVER PROPERTY INTEREST EXPENSE	0	37,928	<b>39,160</b>	<b>36,822</b>	<b>36,822</b>	<b>36,822</b>	<b>( 2,338)</b>	94%
	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>113,928</b>	<b>124,160</b>	<b>36,822</b>	<b>36,822</b>	<b>36,822</b>	<b>( 87,338)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>113,928</b>	<b>124,160</b>	<b>36,822</b>	<b>36,822</b>	<b>36,822</b>	<b>( 87,338)</b>	
<b>100-00-921</b>	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>113,928</b>	<b>124,160</b>	<b>36,822</b>	<b>36,822</b>	<b>36,822</b>	<b>( 87,338)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

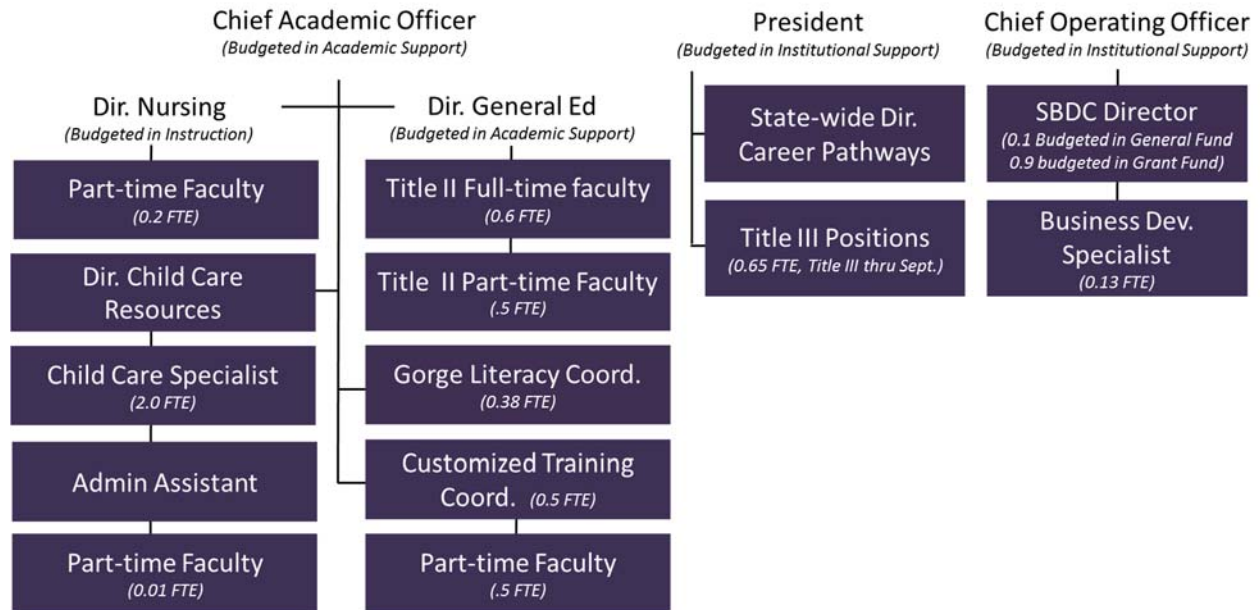
Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-00-931</b>	<b>TRANSFERS</b>								
	<b>REQUIREMENTS</b>								
	<b>TRANSFERS</b>								
00-9904	TRANSFER TO RESERVE FUND	0	0	1,679	0	0	0	( 1,679)	na
00-9906	TRANSFER TO CO-CURRICULAR FUND	1,042	10,000	5,000	5,000	5,000	5,000	0	100%
00-9907	TRANSFER TO RESERVE FUND - GEN OPER	0	0	0	0	0	0	0	na
00-9909	TRANSFER TO GORGE SCHOLARS	0	21,164	35,000	35,000	35,000	35,000	0	100%
00-9910	TRANSFER TO FEDERAL STUDENT AID	25,036	22,257	27,750	22,500	22,500	22,500	( 5,250)	81%
00-9911	TRANS TO RESERVE FUND-INSTR EQUIP REPLAC	0	0	0	0	0	0	0	na
	<b>TOTAL TRANSFERS</b>	<b>26,078</b>	<b>53,421</b>	<b>69,429</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>( 6,929)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>26,078</b>	<b>53,421</b>	<b>69,429</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>( 6,929)</b>	
<b>100-00-931</b>	<b>TOTAL TRANSFERS</b>	<b>26,078</b>	<b>53,421</b>	<b>69,429</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>( 6,929)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>100-00-941</b>	<b>AUDIT ADJUSTMENTS</b>								
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8535	AUDIT ADJUSTMENTS	53,626	0	0	0	0	0	0	na
00-8535	AUDIT ADJUSTMENTS	0	6,422	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>53,626</b>	<b>6,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>53,626</b>	<b>6,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>100-50-941</b>	<b>TOTAL AUDIT ADJUSTMENTS</b>	<b>53,626</b>	<b>6,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL FUND 100-GENERAL FUND</b>		<b>588,797</b>	<b>641,714</b>	<b>377,250</b>	<b>479,212</b>	<b>548,660</b>	<b>548,660</b>	<b>171,410</b>	

## Special Revenue Funds



POSITION	FTE
<b>Exempt</b>	
Director of Small Business Development	0.90
Business Development Specialist	0.13
State-wide Director of Career Pathways	1.00
Dir. Gorge Literacy	0.38
Dir. Child Care Resources	1.00
Customized Training Coordinator	0.50
Institutional Researcher	0.13
Registrar	0.13
Foundation Director	0.13
<b>Faculty</b>	
Full-time Faculty	0.60
Part-time Faculty	1.21
<b>Classified</b>	
Child Care Specialist	2.00
Admin Assistant	1.00
Online Services Specialist	0.13
ADA Student Advisor	0.13
<b>Total</b>	<b>9.36</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105</b>	<b>GRANT FUND</b>								
<b>105-00-103</b>	<b>US ED TITLE III GRANT</b>								
	<b>RESOURCES</b>								
00-4028	US ED TITLE III GRANT 84.031A	457,475	446,234	515,367	100,000	100,000	100,000	( 415,367)	19%
	<b>TOTAL RESOURCES</b>	<b>457,475</b>	<b>446,234</b>	<b>515,367</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>( 415,367)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	45,585	40,900	22,997	7,000	7,000	7,000	( 15,997)	30%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	72,153	56,101	50,317	6,500	6,500	6,500	( 43,817)	13%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	19,415	22,004	15,241	7,000	7,000	7,000	( 8,241)	46%
00-6301	FULL TIME CLASSIFIED WAGES	22,634	25,931	15,224	5,500	5,500	5,500	( 9,724)	36%
00-6421	PART TIME INSTRUCTOR WAGES	0	0	685	0	0	0	( 685)	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	793	1,262	604	125	125	125	( 479)	21%
	<b>TOTAL SALARY EXPENSE</b>	<b>160,580</b>	<b>146,198</b>	<b>105,068</b>	<b>26,125</b>	<b>26,125</b>	<b>26,125</b>	<b>( 78,943)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	11,983	15,712	7,000	1,750	1,750	1,750	( 5,250)	25%
00-6902	WORKERS COMPENSATION INS	752	721	750	115	115	115	( 635)	15%
00-6903	STATE WORKERS BENEFIT FUND	104	124	125	20	20	20	( 105)	16%
00-6904	UNEMPLOYMENT INSURANCE	3,260	2,639	2,000	390	390	390	( 1,610)	20%
00-6905	PERS	23,078	18,795	10,000	2,300	2,300	2,300	( 7,700)	23%
00-6906	DISABILITY INSURANCE	282	197	350	30	30	30	( 320)	9%
00-6907	LIFE INSURANCE	50	250	50	10	10	10	( 40)	20%
00-6908	HEALTH INSURANCE	35,198	39,022	20,000	5,000	5,000	5,000	( 15,000)	25%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,541	1,541	1,541	1,541	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>74,707</b>	<b>77,460</b>	<b>40,275</b>	<b>11,156</b>	<b>11,156</b>	<b>11,156</b>	<b>( 29,119)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7102	COLLEGE PROMOTIONAL MATERIALS	0	0	0	0	0	0	0	na
00-7209	MAINTENANCE CONTRACTS	0	0	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	57,380	42,335	75,018	10,000	10,000	10,000	( 65,018)	13%
00-7213	SOFTWARE & LICENSES	64,409	23,550	68,301	10,473	10,473	10,473	( 57,828)	15%
00-7510	POSTAGE	264	141	184	142	142	142	( 42)	77%
00-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	1,268	746	1,441	1,210	1,210	1,210	( 231)	84%
00-7631	COLLEGE MARKETING PRINTING	0	0	0	0	0	0	0	na
00-7901	SUBSCRIPTIONS	267	226	237	237	237	237	0	100%
00-8009	OFFICE SUPPLIES	1,173	7,620	2,222	2,463	2,463	2,463	241	111%
00-8011	REFERENCE MATERIALS	17	40	7	39	39	39	32	557%
00-8201	CONFERENCE FEES	3,333	2,208	2,208	2,208	2,208	2,208	0	100%
00-8205	EMPLOYEE TRAVEL	10,781	9,611	8,943	4,500	4,500	4,500	( 4,443)	50%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8509	FOOD & REFRESHMENTS	0	1,188	1,063	1,063	1,063	1,063	0	100%
00-8515	MEETING & CONFERENCE EXPENSE	1,290	290	147	147	147	147	0	100%
00-8516	MEMBERSHIP FEES & DUES	1,568	425	618	618	618	618	0	100%
00-8550	PASS THROUGH PAYMENT	0	98,319	61,681	0	0	0	( 61,681)	na
00-8801	FURNITURE <\$5000	0	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	66,213	35,879	22,630	10,000	10,000	10,000	( 12,630)	44%
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	30	0	324	9,619	9,619	9,619	9,295	2969%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>207,993</b>	<b>222,578</b>	<b>245,024</b>	<b>52,719</b>	<b>52,719</b>	<b>52,719</b>	<b>( 192,305)</b>	
<b>CAPITAL OUTLAY</b>									
00-9572	INFO TECH EQUIPMENT >\$5000	14,193	0	125,000	10,000	10,000	10,000	( 115,000)	8%
00-9573	INSTRUCTIONAL EQUIPMENT >\$5000	0	0	0	0	0	0	0	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,193</b>	<b>0</b>	<b>125,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>( 115,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>457,473</b>	<b>446,236</b>	<b>515,367</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>( 415,367)</b>	
<b>TOTAL REQUIREMENTS</b>		<b>457,473</b>	<b>446,236</b>	<b>515,367</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>( 415,367)</b>	
UNAPPROPRIATED ENDING FUND BALANCE		2	( 2)	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-210</b>	<b>CARL D PERKINS TITLE I</b>								
	<b>RESOURCES</b>								
00-4001	CARL D PERKINS TITLE I	61,509	49,550	58,000	0	0	0	( 58,000)	na
	<b>TOTAL RESOURCES</b>	<b>61,509</b>	<b>49,550</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 58,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	35,843	0	0	0	0	0	0	na
00-6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>35,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	2,539	0	0	0	0	0	0	na
00-6902	WORKERS COMPENSATION INS	168	0	0	0	0	0	0	na
00-6903	STATE WORKERS BENEFIT FUND	24	0	0	0	0	0	0	na
00-6904	UNEMPLOYMENT INSURANCE	738	0	0	0	0	0	0	na
00-6905	PERS	5,237	0	0	0	0	0	0	na
00-6906	DISABILITY INSURANCE	75	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	14	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	8,667	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>17,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	1,637	0	0	0	0	0	0	na
00-7206	INSTRUCTIONAL CONTRACTED SERV	0	0	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	4	52	0	0	0	0	0	na
00-7614	PROGRAM MARKETING PRINTING	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	2,764	13,624	53,100	0	0	0	( 53,100)	na
00-8201	CONFERENCE FEES	1,145	0	2,000	0	0	0	( 2,000)	na
00-8205	EMPLOYEE TRAVEL	2,654	0	2,900	0	0	0	( 2,900)	na
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	0	0	0	na
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>8,204</b>	<b>13,676</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 58,000)</b>	
	<b>CAPITAL OUTLAY</b>								
00-9573	INSTRUCTIONAL EQUIPMENT >\$5000	0	35,874	0	0	0	0	0	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>35,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>61,509</b>	<b>49,550</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 58,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>61,509</b>	<b>49,550</b>	<b>58,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 58,000)</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-216</b>	<b>HEALTH OCCUPATIONS CUSTOMIZED TRAINING</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	6,414	8,264	5,000	5,000	5,000	5,000	0	100%
00-4559	TESTING FEES	85	885	600	600	600	600	0	100%
00-4703	CUSTOMIZED TRAINING REVENUE	3,247	3,045	25,900	25,900	25,900	25,900	0	100%
	<b>TOTAL RESOURCES</b>	<b>9,746</b>	<b>12,194</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	0	0	10,000	12,000	12,000	12,000	2,000	120%
00-6441	CURRICULUM DEVELOPMENT WAGES	0	5,716	5,000	6,302	6,302	6,302	1,302	126%
00-6442	SPECIAL PROJECT WAGES	0	0	1,000	0	0	0	( 1,000)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>5,716</b>	<b>16,000</b>	<b>18,302</b>	<b>18,302</b>	<b>18,302</b>	<b>2,302</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	714	2,500	482	482	482	( 2,018)	19%
00-6902	WORKERS COMPENSATION INS	0	29	350	29	29	29	( 321)	8%
00-6903	STATE WORKERS BENEFIT FUND	0	3	25	13	13	13	( 12)	52%
00-6904	UNEMPLOYMENT INSURANCE	0	125	500	107	107	107	( 393)	21%
00-6905	PERS	0	921	750	921	921	921	171	123%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	271	271	271	271	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>1,792</b>	<b>4,125</b>	<b>1,823</b>	<b>1,823</b>	<b>1,823</b>	<b>( 2,302)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7206	INSTRUCTIONAL CONTRACTED SERV	217	0	3,157	3,273	3,273	3,273	116	104%
00-7521	SHIPPING & FREIGHT	0	0	500	500	500	500	0	100%
00-8006	INSTRUCTIONAL SUPPLIES	1,197	1,896	6,718	6,602	6,602	6,602	( 116)	98%
00-8205	EMPLOYEE TRAVEL	69	0	500	500	500	500	0	100%
00-8509	FOOD & REFRESHMENTS	0	0	500	500	500	500	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,483</b>	<b>1,896</b>	<b>11,375</b>	<b>11,375</b>	<b>11,375</b>	<b>11,375</b>	<b>0</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,483</b>	<b>9,404</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>1,483</b>	<b>9,404</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	8,263	2,790	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-225</b>	<b>CUSTOMIZED TRAINING</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	35,860	52,878	80,000	80,000	80,000	80,000	0	100%
00-4552	APPLICATION FEES	0	0	0	0	0	0	0	na
00-4559	TESTING FEES	500	284	350	2,000	2,000	2,000	1,650	571%
00-4703	CUSTOMIZED TRAINING REVENUE	88,543	95,847	75,000	200,000	200,000	200,000	125,000	267%
00-4716	SHIPPING REVENUE	30	0	0	0	0	0	0	na
00-4902	TRANSFER FROM SPECIAL FUNDS	0	0	3,991	0	0	0	( 3,991)	na
	<b>TOTAL RESOURCES</b>	<b>124,933</b>	<b>149,009</b>	<b>159,341</b>	<b>282,000</b>	<b>282,000</b>	<b>282,000</b>	<b>122,659</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	23,878	23,878	23,878	23,878	na
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6421	PART TIME INSTRUCTOR WAGES	1,813	1,283	1,500	20,000	20,000	20,000	18,500	1333%
00-6441	CURRICULUM DEVELOPMENT WAGES	146	0	0	0	0	0	0	na
00-6442	SPECIAL PROJECT WAGES	511	426	500	1,000	1,000	1,000	500	200%
00-6701	STUDENT WAGES	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	996	996	996	996	na
	<b>TOTAL SALARY EXPENSE</b>	<b>2,470</b>	<b>1,709</b>	<b>2,000</b>	<b>45,874</b>	<b>45,874</b>	<b>45,874</b>	<b>43,874</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	189	131	200	1,110	1,110	1,110	910	555%
00-6902	WORKERS COMPENSATION INS	12	8	10	67	67	67	57	670%
00-6903	STATE WORKERS BENEFIT FUND	1	2	5	17	17	17	12	340%
00-6904	UNEMPLOYMENT INSURANCE	57	39	45	246	246	246	201	547%
00-6905	PERS	0	252	350	1,859	1,859	1,859	1,509	531%
00-6906	DISABILITY INSURANCE	0	3	5	56	56	56	51	1120%
00-6907	LIFE INSURANCE	0	1	5	8	8	8	3	160%
00-6908	HEALTH INSURANCE	0	542	575	4,340	4,340	4,340	3,765	755%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	624	624	624	624	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>259</b>	<b>978</b>	<b>1,195</b>	<b>8,327</b>	<b>8,327</b>	<b>8,327</b>	<b>7,132</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7206	INSTRUCTIONAL CONTRACTED SERV	63,376	51,770	48,941	100,000	100,000	100,000	51,059	204%
00-7210	OTHER CONTRACTED SERVICES	0	0	22,113	70,000	70,000	70,000	47,887	317%
00-7213	SOFTWARE & LICENSES	1,400	0	0	0	0	0	0	na
00-7510	POSTAGE	13	0	0	50	50	50	50	na
00-7521	SHIPPING & FREIGHT	0	0	29	100	100	100	71	345%
00-7601	PRINTING & DUPLICATING	127	0	6,360	20,000	20,000	20,000	13,640	314%
00-7614	PROGRAM MARKETING PRINTING	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	3,334	3,814	7,025	7,000	7,000	7,000	( 25)	100%

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8009	OFFICE SUPPLIES	23	0	1,606	2,000	2,000	2,000	394	125%
00-8201	CONFERENCE FEES	19	569	1,021	2,000	2,000	2,000	979	196%
00-8204	NON-EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	891	3,060	4,970	5,000	5,000	5,000	30	101%
00-8504	CURRICULUM ACQUISITION	0	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	145	( 733)	0	0	0	0	0	na
00-8515	MEETING & CONFERENCE EXPENSE	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	0	0	90	1,000	1,000	1,000	910	1111%
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>69,328</b>	<b>58,480</b>	<b>92,155</b>	<b>207,150</b>	<b>207,150</b>	<b>207,150</b>	<b>114,995</b>	
<b>TRANSFERS</b>									
00-9901	TRANSFER TO GENERAL FUND	0	0	60,000	0	0	0	( 60,000)	na
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 60,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>72,057</b>	<b>61,167</b>	<b>155,350</b>	<b>261,351</b>	<b>261,351</b>	<b>261,351</b>	<b>106,001</b>	
<b>RESERVED FOR FUTURE EXPENDITURES</b>									
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	0	20,649	20,649	20,649	20,649	na
<b>TOTAL RESERVED FOR FUTURE EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,649</b>	<b>20,649</b>	<b>20,649</b>	<b>20,649</b>	
<b>TOTAL REQUIREMENTS</b>		<b>72,057</b>	<b>61,167</b>	<b>155,350</b>	<b>282,000</b>	<b>282,000</b>	<b>282,000</b>	<b>126,650</b>	
UNAPPROPRIATED ENDING FUND BALANCE		52,876	87,842	3,991	0	0	0	( 3,991)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-227</b>	<b>SBDC PROGRAM INCOME</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	9,773	7,056	13,500	21,000	21,000	21,000	7,500	156%
00-4411	NON-CREDIT TUITION	3,961	11,307	12,000	12,000	12,000	12,000	0	100%
00-4501	INSTRUCTIONAL FEES	1,213	589	600	600	600	600	0	100%
00-4502	MATERIALS FEES	0	0	0	0	0	0	0	na
00-4705	KITCHEN USE FEES	8,539	5,840	5,500	5,500	5,500	5,500	0	100%
	<b>TOTAL RESOURCES</b>	<b>23,486</b>	<b>24,792</b>	<b>31,600</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>	<b>7,500</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6108	PT PROFESSIONAL SUPPORT SALARIES	2,308	6,020	4,746	6,149	6,149	6,149	1,403	130%
00-6421	PART TIME INSTRUCTOR WAGES	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	0	247	0	734	734	734	734	na
	<b>TOTAL SALARY EXPENSE</b>	<b>2,308</b>	<b>6,267</b>	<b>4,746</b>	<b>6,883</b>	<b>6,883</b>	<b>6,883</b>	<b>2,137</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	177	714	363	540	540	540	177	149%
00-6902	WORKERS COMPENSATION INS	12	32	24	32	32	32	8	133%
00-6903	STATE WORKERS BENEFIT FUND	1	5	3	4	4	4	1	133%
00-6904	UNEMPLOYMENT INSURANCE	53	137	104	120	120	120	16	115%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>243</b>	<b>888</b>	<b>494</b>	<b>696</b>	<b>696</b>	<b>696</b>	<b>202</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	1,500	2,500	2,500	2,500	1,000	167%
00-7206	INSTRUCTIONAL CONTRACTED SERV	0	0	2,000	3,000	3,000	3,000	1,000	150%
00-7210	OTHER CONTRACTED SERVICES	0	0	8,000	8,000	8,000	8,000	0	100%
00-7213	SOFTWARE & LICENSES	0	0	1,000	2,000	2,000	2,000	1,000	200%
00-7510	POSTAGE	2	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-7702	FACILITY LEASE	0	0	0	0	0	0	0	na
00-7802	GRANT SCHOLARSHIPS	1,200	1,000	2,000	2,000	2,000	2,000	0	100%
00-7901	SUBSCRIPTIONS	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	555	0	3,360	3,360	3,360	3,360	0	100%
00-8009	OFFICE SUPPLIES	0	0	0	0	0	0	0	na
00-8011	REFERENCE MATERIALS	250	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	123	0	1,000	2,000	2,000	2,000	1,000	200%
00-8508	EQUIPMENT REPAIR	2,431	136	1,000	2,061	2,061	2,061	1,061	206%
00-8516	MEMBERSHIP FEES & DUES	0	0	500	500	500	500	0	100%
00-8518	PERMITS & LICENSES	0	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	8,309	0	1,000	1,000	1,000	1,000	0	100%
00-8805	OTHER MINOR EQUIPMENT <\$5000	1,009	0	5,000	5,100	5,100	5,100	100	102%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>13,879</b>	<b>1,136</b>	<b>26,360</b>	<b>31,521</b>	<b>31,521</b>	<b>31,521</b>	<b>5,161</b>	
<b>TOTAL EXPENDITURES</b>		<b>16,430</b>	<b>8,291</b>	<b>31,600</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>	<b>7,500</b>	
<b>TOTAL REQUIREMENTS</b>		<b>16,430</b>	<b>8,291</b>	<b>31,600</b>	<b>39,100</b>	<b>39,100</b>	<b>39,100</b>	<b>7,500</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	7,056	16,501	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-228</b>	<b>FEDERAL SBA SBDC GRANT</b>								
	<b>RESOURCES</b>								
00-4081	US SBA SBDC	37,949	42,075	31,550	31,550	31,550	31,550	0	100%
	<b>TOTAL RESOURCES</b>	<b>37,949</b>	<b>42,075</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	21,572	23,425	17,163	17,163	17,163	17,163	0	100%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	5,487	4,427	4,427	4,427	4,427	4,427	0	100%
	<b>TOTAL SALARY EXPENSE</b>	<b>27,059</b>	<b>27,852</b>	<b>21,590</b>	<b>21,590</b>	<b>21,590</b>	<b>21,590</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	2,063	3,180	1,890	1,890	1,890	1,890	0	100%
00-6902	WORKERS COMPENSATION INS	126	139	116	116	116	116	0	100%
00-6903	STATE WORKERS BENEFIT FUND	12	15	13	13	13	13	0	100%
00-6904	UNEMPLOYMENT INSURANCE	400	463	383	383	383	383	0	100%
00-6905	PERS	3,510	3,559	3,480	1,538	1,538	1,538	( 1,942)	44%
00-6906	DISABILITY INSURANCE	45	34	44	44	44	44	0	100%
00-6907	LIFE INSURANCE	5	62	10	10	10	10	0	100%
00-6908	HEALTH INSURANCE	2,674	1,686	3,124	3,124	3,124	3,124	0	100%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,942	1,942	1,942	1,942	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>8,835</b>	<b>9,138</b>	<b>9,060</b>	<b>9,060</b>	<b>9,060</b>	<b>9,060</b>	<b>0</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-8205	EMPLOYEE TRAVEL	2,053	772	900	900	900	900	0	100%
00-8802	INFO TECH EQUIPMENT <\$5000	0	4,313	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,053</b>	<b>5,085</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>37,947</b>	<b>42,075</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>37,947</b>	<b>42,075</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>31,550</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	2	0	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-229</b>	<b>STATE SBDC GRANT</b>								
	<b>RESOURCES</b>								
00-4081	US SBA SBDC	0	0	0	0	0	0	0	na
00-4154	OR SBDC	34,804	32,584	43,804	43,804	43,804	43,804	0	100%
	<b>TOTAL RESOURCES</b>	<b>34,804</b>	<b>32,584</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	21,268	26,231	17,067	17,067	17,067	17,067	0	100%
00-6108	PT PROFESSIONAL SUPPORT SALARIES	4,849	( 3,566)	13,123	13,123	13,123	13,123	0	100%
	<b>TOTAL SALARY EXPENSE</b>	<b>26,117</b>	<b>22,665</b>	<b>30,190</b>	<b>30,190</b>	<b>30,190</b>	<b>30,190</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	2,016	2,947	2,157	2,157	2,157	2,157	0	100%
00-6902	WORKERS COMPENSATION INS	124	132	133	133	133	133	0	100%
00-6903	STATE WORKERS BENEFIT FUND	12	16	18	18	18	18	0	100%
00-6904	UNEMPLOYMENT INSURANCE	389	170	648	648	648	648	0	100%
00-6905	PERS	3,460	932	6,429	3,215	3,215	3,215	( 3,214)	50%
00-6906	DISABILITY INSURANCE	44	20	59	58	58	58	( 1)	98%
00-6907	LIFE INSURANCE	5	87	43	43	43	43	0	100%
00-6908	HEALTH INSURANCE	2,636	5,614	4,127	4,127	4,127	4,127	0	100%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,215	3,215	3,215	3,215	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>8,686</b>	<b>9,918</b>	<b>13,614</b>	<b>13,614</b>	<b>13,614</b>	<b>13,614</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>34,803</b>	<b>32,583</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>34,803</b>	<b>32,583</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>43,804</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	1	1	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-230</b>	<b>FUNDAMENTALS OF CAREGIVING</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	3,992	3,991	3,991	0	0	0	( 3,991)	na
00-4411	NON-CREDIT TUITION	0	0	0	0	0	0	0	na
00-4703	CUSTOMIZED TRAINING REVENUE	0	0	5,000	0	0	0	( 5,000)	na
	<b>TOTAL RESOURCES</b>	<b>3,992</b>	<b>3,991</b>	<b>8,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 8,991)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	0	0	3,900	0	0	0	( 3,900)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>0</b>	<b>3,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,900)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	0	100	0	0	0	( 100)	na
00-6902	WORKERS COMPENSATION INS	0	0	5	0	0	0	( 5)	na
00-6903	STATE WORKERS BENEFIT FUND	0	0	1	0	0	0	( 1)	na
00-6904	UNEMPLOYMENT INSURANCE	0	0	1	0	0	0	( 1)	na
00-6905	PERS	0	0	9	0	0	0	( 9)	na
00-6906	DISABILITY INSURANCE	0	0	50	0	0	0	( 50)	na
00-6907	LIFE INSURANCE	0	0	5	0	0	0	( 5)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 171)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7206	INSTRUCTIONAL CONTRACTED SERV	0	0	4,920	0	0	0	( 4,920)	na
00-7510	POSTAGE	1	0	0	0	0	0	0	na
00-7521	SHIPPING & FREIGHT	0	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	na
00-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	0	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1</b>	<b>0</b>	<b>4,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 4,920)</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	na
00-9912	TRANSFER TO GRANT FUND	0	0	3,991	0	0	0	( 3,991)	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>3,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,991)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1</b>	<b>0</b>	<b>12,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 12,982)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>1</b>	<b>0</b>	<b>12,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 12,982)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	3,991	3,991	( 3,991)	0	0	0	3,991	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-240</b>	<b>TITLE II AEFLA COMP GRANT</b>								
	<b>RESOURCES</b>								
00-4021	US ED WIA TITLE II AEFLA COMPR 84.002	82,617	94,723	87,337	87,337	87,337	87,337	0	100%
	<b>TOTAL RESOURCES</b>	<b>82,617</b>	<b>94,723</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6301	FULL TIME CLASSIFIED WAGES	0	0	15,436	0	0	0	( 15,436)	na
00-6401	FULL TIME INSTRUCTOR SALARIES	0	8,768	0	19,989	19,989	19,989	19,989	na
00-6421	PART TIME INSTRUCTOR WAGES	68,301	62,831	42,614	44,960	44,960	44,960	2,346	106%
00-6442	SPECIAL PROJECT WAGES	340	20	491	18	18	18	( 473)	4%
	<b>TOTAL SALARY EXPENSE</b>	<b>68,641</b>	<b>71,619</b>	<b>58,541</b>	<b>64,967</b>	<b>64,967</b>	<b>64,967</b>	<b>6,426</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	5,248	10,094	8,050	5,615	5,615	5,615	( 2,435)	70%
00-6902	WORKERS COMPENSATION INS	323	374	433	341	341	341	( 92)	79%
00-6903	STATE WORKERS BENEFIT FUND	24	39	31	37	37	37	6	119%
00-6904	UNEMPLOYMENT INSURANCE	1,578	1,568	1,121	1,247	1,247	1,247	126	111%
00-6905	PERS	6,204	7,706	15,586	8,459	8,459	8,459	( 7,127)	54%
00-6906	DISABILITY INSURANCE	0	5	250	54	54	54	( 196)	22%
00-6907	LIFE INSURANCE	0	16	25	7	7	7	( 18)	28%
00-6908	HEALTH INSURANCE	0	2,801	2,800	2,954	2,954	2,954	154	106%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,156	3,156	3,156	3,156	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>13,377</b>	<b>22,603</b>	<b>28,296</b>	<b>21,870</b>	<b>21,870</b>	<b>21,870</b>	<b>( 6,426)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-8205	EMPLOYEE TRAVEL	600	500	500	500	500	500	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>600</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>82,618</b>	<b>94,722</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>82,618</b>	<b>94,722</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>87,337</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	( 1)	1	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-243</b>	<b>TUTORING GRANT</b>								
	<b>RESOURCES</b>								
00-4025	US ED OUTREACH TUTORING	12,679	25,000	25,000	25,000	25,000	25,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>12,679</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6108	PT PROFESSIONAL SUPPORT SALARIES	0	8,613	7,300	13,322	13,322	13,322	6,022	182%
00-6302	PART TIME CLASSIFIED WAGES	6,267	9,425	11,000	5,644	5,644	5,644	( 5,356)	51%
00-6442	SPECIAL PROJECT WAGES	0	34	100	31	31	31	( 69)	31%
	<b>TOTAL SALARY EXPENSE</b>	<b>6,267</b>	<b>18,072</b>	<b>18,400</b>	<b>18,997</b>	<b>18,997</b>	<b>18,997</b>	<b>597</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	413	1,783	1,407	1,052	1,052	1,052	( 355)	75%
00-6902	WORKERS COMPENSATION INS	29	76	92	64	64	64	( 28)	70%
00-6903	STATE WORKERS BENEFIT FUND	6	19	10	12	12	12	2	120%
00-6904	UNEMPLOYMENT INSURANCE	144	317	423	233	233	233	( 190)	55%
00-6905	PERS	1,020	2,397	1,694	3,077	3,077	3,077	1,383	182%
00-6906	DISABILITY INSURANCE	1	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	1	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	1,295	1,220	2,000	0	0	0	( 2,000)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	591	591	591	591	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>2,909</b>	<b>5,812</b>	<b>5,626</b>	<b>5,029</b>	<b>5,029</b>	<b>5,029</b>	<b>( 597)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	0	170	53	53	53	53	0	100%
00-7521	SHIPPING & FREIGHT	0	12	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	231	231	231	231	231	0	100%
00-8006	INSTRUCTIONAL SUPPLIES	3,359	175	175	175	175	175	0	100%
00-8205	EMPLOYEE TRAVEL	96	95	95	95	95	95	0	100%
00-8509	FOOD & REFRESHMENTS	49	283	268	268	268	268	0	100%
00-8516	MEMBERSHIP FEES & DUES	0	0	152	152	152	152	0	100%
00-8517	MISCELLANEOUS FEES	0	152	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>3,504</b>	<b>1,118</b>	<b>974</b>	<b>974</b>	<b>974</b>	<b>974</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>12,680</b>	<b>25,002</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>12,680</b>	<b>25,002</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	( 1)	( 2)	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-244</b>	<b>ENGLISH LANGUAGE CIVICS GRANT</b>								
	<b>RESOURCES</b>								
00-4023	US ED EL CIVICS	31,595	29,575	29,805	29,805	29,805	29,805	0	100%
00-4025	US ED OUTREACH TUTORING	0	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>31,595</b>	<b>29,575</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	0	0	0	0	na
00-6421	PART TIME INSTRUCTOR WAGES	22,272	22,095	21,575	22,643	22,643	22,643	1,068	105%
00-6442	SPECIAL PROJECT WAGES	2,138	905	1,000	859	859	859	( 141)	86%
	<b>TOTAL SALARY EXPENSE</b>	<b>24,410</b>	<b>23,000</b>	<b>22,575</b>	<b>23,502</b>	<b>23,502</b>	<b>23,502</b>	<b>927</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	1,738	2,656	1,726	1,798	1,798	1,798	72	104%
00-6902	WORKERS COMPENSATION INS	114	106	106	109	109	109	3	103%
00-6903	STATE WORKERS BENEFIT FUND	8	10	8	8	8	8	0	100%
00-6904	UNEMPLOYMENT INSURANCE	524	462	519	399	399	399	( 120)	77%
00-6905	PERS	2,782	1,531	2,796	1,531	1,531	1,531	( 1,265)	55%
00-6906	DISABILITY INSURANCE	0	1	47	0	0	0	( 47)	na
00-6907	LIFE INSURANCE	0	1	29	0	0	0	( 29)	na
00-6908	HEALTH INSURANCE	0	41	0	0	0	0	0	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,010	1,010	1,010	1,010	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>5,166</b>	<b>4,808</b>	<b>5,231</b>	<b>4,855</b>	<b>4,855</b>	<b>4,855</b>	<b>( 376)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7510	POSTAGE	136	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	136	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	1,071	1,704	1,445	894	894	894	( 551)	62%
00-8201	CONFERENCE FEES	0	65	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	674	0	554	554	554	554	0	100%
00-8509	FOOD & REFRESHMENTS	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,017</b>	<b>1,769</b>	<b>1,999</b>	<b>1,448</b>	<b>1,448</b>	<b>1,448</b>	<b>( 551)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>31,593</b>	<b>29,577</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>31,593</b>	<b>29,577</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>29,805</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	2	( 2)	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-246</b>	<b>LEARNING STANDARDS GRANT</b>								
	<b>RESOURCES</b>								
00-4023	US ED EL CIVICS	0	0	450	450	450	450	0	100%
00-4027	US ED TITLE II STATE LEADERSHIP 84.002	2,400	0	1,800	1,800	1,800	1,800	0	100%
00-4162	OCCWD STRATEGIC RESERVE FUND	0	6,246	2,250	2,250	2,250	2,250	0	100%
	<b>TOTAL RESOURCES</b>	<b>2,400</b>	<b>6,246</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	0	0	4,500	0	0	0	( 4,500)	na
00-6442	SPECIAL PROJECT WAGES	1,862	2,160	0	4,000	4,000	4,000	4,000	na
	<b>TOTAL SALARY EXPENSE</b>	<b>1,862</b>	<b>2,160</b>	<b>4,500</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>( 500)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	142	275	0	200	200	200	200	na
00-6902	WORKERS COMPENSATION INS	9	11	0	9	9	9	9	na
00-6903	STATE WORKERS BENEFIT FUND	1	1	0	1	1	1	1	na
00-6904	UNEMPLOYMENT INSURANCE	43	47	0	50	50	50	50	na
00-6905	PERS	185	137	0	140	140	140	140	na
00-6908	HEALTH INSURANCE	0	0	0	0	0	0	0	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	100	100	100	100	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>380</b>	<b>471</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-8006	INSTRUCTIONAL SUPPLIES	0	2,009	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	158	1,605	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>158</b>	<b>3,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,400</b>	<b>6,245</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,400</b>	<b>6,245</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	1	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-253</b>	<b>TITLE II PROGRAM INCOME FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	12,758	3,000	8,000	8,000	8,000	5,000	267%
00-4414	GED TUITION	835	3,475	3,400	3,400	3,400	3,400	0	100%
00-4415	ESL TUITION	9,370	7,995	7,500	7,500	7,500	7,500	0	100%
00-4418	PRE COLLEGE TUITION	4,555	3,695	3,600	3,600	3,600	3,600	0	100%
	<b>TOTAL RESOURCES</b>	<b>14,760</b>	<b>27,923</b>	<b>17,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>5,000</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6401	FULL TIME INSTRUCTOR SALARIES	0	3,118	11,000	7,107	7,107	7,107	( 3,893)	65%
00-6421	PART TIME INSTRUCTOR WAGES	0	582	0	596	596	596	596	na
00-6442	SPECIAL PROJECT WAGES	0	2,490	0	2,367	2,367	2,367	2,367	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>6,190</b>	<b>11,000</b>	<b>10,070</b>	<b>10,070</b>	<b>10,070</b>	<b>( 930)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	720	1,050	313	313	313	( 737)	30%
00-6902	WORKERS COMPENSATION INS	0	29	140	19	19	19	( 121)	14%
00-6903	STATE WORKERS BENEFIT FUND	0	3	55	7	7	7	( 48)	13%
00-6904	UNEMPLOYMENT INSURANCE	0	120	325	69	69	69	( 256)	21%
00-6905	PERS	0	803	2,100	1,701	1,701	1,701	( 399)	81%
00-6906	DISABILITY INSURANCE	0	2	10	19	19	19	9	190%
00-6907	LIFE INSURANCE	0	6	0	2	2	2	2	na
00-6908	HEALTH INSURANCE	0	964	2,620	373	373	373	( 2,247)	14%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	176	176	176	176	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>2,647</b>	<b>6,300</b>	<b>2,679</b>	<b>2,679</b>	<b>2,679</b>	<b>( 3,621)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7521	SHIPPING & FREIGHT	0	14	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	898	11,772	100	4,751	4,751	4,751	4,651	4751%
00-8205	EMPLOYEE TRAVEL	1,104	289	100	5,000	5,000	5,000	4,900	5000%
00-8301	TUITION REIMBURSEMENTS	0	416	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,002</b>	<b>12,491</b>	<b>200</b>	<b>9,751</b>	<b>9,751</b>	<b>9,751</b>	<b>9,551</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,002</b>	<b>21,328</b>	<b>17,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>5,000</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,002</b>	<b>21,328</b>	<b>17,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>5,000</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	12,758	6,595	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-254</b>	<b>OR DEVELOPMENTAL EDUCATION REDESIGN GR</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	4,500	4,500	4,500	4,500	na
00-4163	OCCWD STATE GF	0	0	9,000	0	0	0	( 9,000)	na
00-4164	OCCWD DEVELOPMENTAL EDUCATION	0	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>( 4,500)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	8,971	4,500	4,500	4,500	( 4,471)	50%
00-8205	EMPLOYEE TRAVEL	0	0	29	0	0	0	( 29)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>( 4,500)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>( 4,500)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>( 4,500)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-255</b>	<b>CASE GRANT</b>								
	<b>RESOURCES</b>								
00-4060	US DOL TAACCT GRANT 17.282	92,504	108,705	5,040	0	0	0	( 5,040)	na
	<b>TOTAL RESOURCES</b>	<b>92,504</b>	<b>108,705</b>	<b>5,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,040)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	36,601	61,640	0	0	0	0	0	na
00-6421	PART TIME INSTRUCTOR WAGES	11,234	826	0	0	0	0	0	na
00-6441	CURRICULUM DEVELOPMENT WAGES	1,543	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	456	1,271	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>49,834</b>	<b>63,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	3,812	7,532	0	0	0	0	0	na
00-6902	WORKERS COMPENSATION INS	234	332	0	0	0	0	0	na
00-6903	STATE WORKERS BENEFIT FUND	33	52	0	0	0	0	0	na
00-6904	UNEMPLOYMENT INSURANCE	1,092	1,228	0	0	0	0	0	na
00-6905	PERS	6,973	10,946	0	0	0	0	0	na
00-6906	DISABILITY INSURANCE	76	95	0	0	0	0	0	na
00-6907	LIFE INSURANCE	14	62	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	7,564	13,992	0	0	0	0	0	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>19,798</b>	<b>34,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	59	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	8,000	0	0	0	0	0	0	na
00-7510	POSTAGE	58	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	67	12	0	0	0	0	0	na
00-7614	PROGRAM MARKETING PRINTING	0	458	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	5,525	183	575	0	0	0	( 575)	na
00-8009	OFFICE SUPPLIES	185	0	233	0	0	0	( 233)	na
00-8201	CONFERENCE FEES	470	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	1,504	1,077	229	0	0	0	( 229)	na
00-8513	INDIRECT COST EXPENSE	7,061	7,843	403	0	0	0	( 403)	na
00-8523	STUDENT ACTIVITIES & EVENTS	0	1,094	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	3,600	0	0	0	( 3,600)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>22,870</b>	<b>10,726</b>	<b>5,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,040)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>92,502</b>	<b>108,702</b>	<b>5,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,040)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>TOTAL REQUIREMENTS</b>		<b>92,502</b>	<b>108,702</b>	<b>5,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,040)</b>	
UNAPPROPRIATED ENDING FUND BALANCE		2	3	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-256</b>	<b>COMMUNITY HEALTH WORKER ED &amp; TRAIN GRANT</b>								
	<b>RESOURCES</b>								
00-4163	OCCWD STATE GF	0	0	50,000	0	0	0	( 50,000)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	7,500	0	0	0	( 7,500)	na
00-6441	CURRICULUM DEVELOPMENT WAGES	0	0	10,275	0	0	0	( 10,275)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>0</b>	<b>17,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 17,775)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	0	1,000	0	0	0	( 1,000)	na
00-6902	WORKERS COMPENSATION INS	0	0	100	0	0	0	( 100)	na
00-6903	STATE WORKERS BENEFIT FUND	0	0	100	0	0	0	( 100)	na
00-6904	UNEMPLOYMENT INSURANCE	0	0	100	0	0	0	( 100)	na
00-6905	PERS	0	0	1,500	0	0	0	( 1,500)	na
00-6906	DISABILITY INSURANCE	0	0	100	0	0	0	( 100)	na
00-6907	LIFE INSURANCE	0	0	75	0	0	0	( 75)	na
00-6908	HEALTH INSURANCE	0	0	3,500	0	0	0	( 3,500)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	750	0	0	0	( 750)	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>7,225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 7,225)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8515	MEETING & CONFERENCE EXPENSE	0	0	0	0	0	0	0	na
00-8550	PASS THROUGH PAYMENT	0	0	25,000	0	0	0	( 25,000)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-257</b>	<b>-</b>								
	<b>RESOURCES</b>								
00-4048	WASCO COUNTY COMM-CHILD/FAMILIES GRANT	15,624	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>15,624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	3,608	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	480	0	0	0	0	0	0	na
00-6302	PART TIME CLASSIFIED WAGES	5,434	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	45	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>9,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	732	0	0	0	0	0	0	na
00-6902	WORKERS COMPENSATION INS	45	0	0	0	0	0	0	na
00-6903	STATE WORKERS BENEFIT FUND	10	0	0	0	0	0	0	na
00-6904	UNEMPLOYMENT INSURANCE	184	0	0	0	0	0	0	na
00-6905	PERS	713	0	0	0	0	0	0	na
00-6906	DISABILITY INSURANCE	9	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	1	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	838	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>2,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	306	0	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0	na
00-7510	POSTAGE	1	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	8	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	2,450	0	0	0	0	0	0	na
00-8011	REFERENCE MATERIALS	99	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	131	0	0	0	0	0	0	na
00-8507	ENTERTAINMENT COSTS	( 77)	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	606	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>3,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>15,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>15,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	1	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-265 NON-REIMBURSABLE COMMUNITY EDUCATION</b>									
<b>RESOURCES</b>									
00-3000	NET ASSETS/FUND BALANCE	4,633	11,918	15,000	10,000	10,000	10,000	( 5,000)	67%
00-4411	NON-CREDIT TUITION	11,511	8,629	8,700	10,000	10,000	10,000	1,300	115%
00-4501	INSTRUCTIONAL FEES	905	1,070	1,500	2,000	2,000	2,000	500	133%
<b>TOTAL RESOURCES</b>		<b>17,049</b>	<b>21,617</b>	<b>25,200</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>( 3,200)</b>	
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6421	PART TIME INSTRUCTOR WAGES	1,697	2,615	3,000	5,000	5,000	5,000	2,000	167%
<b>TOTAL SALARY EXPENSE</b>		<b>1,697</b>	<b>2,615</b>	<b>3,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	130	390	500	205	205	205	( 295)	41%
00-6902	WORKERS COMPENSATION INS	8	13	25	12	12	12	( 13)	48%
00-6903	STATE WORKERS BENEFIT FUND	1	3	10	0	0	0	( 10)	na
00-6904	UNEMPLOYMENT INSURANCE	39	55	100	45	45	45	( 55)	45%
00-6905	PERS	203	0	750	0	0	0	( 750)	na
00-6906	DISABILITY INSURANCE	0	0	15	0	0	0	( 15)	na
00-6907	LIFE INSURANCE	0	0	15	0	0	0	( 15)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>381</b>	<b>461</b>	<b>1,415</b>	<b>262</b>	<b>262</b>	<b>262</b>	<b>( 1,153)</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7206	INSTRUCTIONAL CONTRACTED SERV	1,844	2,163	4,500	10,500	10,500	10,500	6,000	233%
00-7702	FACILITY LEASE	945	330	1,000	1,000	1,000	1,000	0	100%
00-8006	INSTRUCTIONAL SUPPLIES	0	451	2,285	2,238	2,238	2,238	( 47)	98%
00-8201	CONFERENCE FEES	0	178	1,000	1,000	1,000	1,000	0	100%
00-8202	FIELD TRIP EXPENSE	0	0	1,000	1,000	1,000	1,000	0	100%
00-8205	EMPLOYEE TRAVEL	264	0	1,000	1,000	1,000	1,000	0	100%
00-8509	FOOD & REFRESHMENTS	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>3,053</b>	<b>3,122</b>	<b>10,785</b>	<b>16,738</b>	<b>16,738</b>	<b>16,738</b>	<b>5,953</b>	
<b>TRANSFERS</b>									
00-9901	TRANSFER TO GENERAL FUND	0	0	10,000	0	0	0	( 10,000)	na
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 10,000)</b>	
<b>TOTAL EXPENDITURES</b>		<b>5,131</b>	<b>6,198</b>	<b>25,200</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>( 3,200)</b>	
<b>TOTAL REQUIREMENTS</b>		<b>5,131</b>	<b>6,198</b>	<b>25,200</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>( 3,200)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	11,918	15,419	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-266</b>	<b>ELDERHOSTEL</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	5,057	7,300	7,300	7,300	7,300	7,300	0	100%
00-4411	NON-CREDIT TUITION	21,028	19,585	7,206	25,000	25,000	25,000	17,794	347%
	<b>TOTAL RESOURCES</b>	<b>26,085</b>	<b>26,885</b>	<b>14,506</b>	<b>32,300</b>	<b>32,300</b>	<b>32,300</b>	<b>17,794</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	681	0	1,000	5,000	5,000	5,000	4,000	500%
	<b>TOTAL SALARY EXPENSE</b>	<b>681</b>	<b>0</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>4,000</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	52	0	80	0	0	0	( 80)	na
00-6902	WORKERS COMPENSATION INS	3	0	5	0	0	0	( 5)	na
00-6903	STATE WORKERS BENEFIT FUND	1	0	1	0	0	0	( 1)	na
00-6904	UNEMPLOYMENT INSURANCE	16	0	25	225	225	225	200	900%
00-6905	PERS	0	0	225	0	0	0	( 225)	na
00-6906	DISABILITY INSURANCE	0	0	2	0	0	0	( 2)	na
00-6907	LIFE INSURANCE	0	0	15	0	0	0	( 15)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>72</b>	<b>0</b>	<b>353</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>( 128)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7206	INSTRUCTIONAL CONTRACTED SERV	0	0	0	0	0	0	0	na
00-7510	POSTAGE	10	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	0	11	50	50	50	50	0	100%
00-8201	CONFERENCE FEES	0	0	0	0	0	0	0	na
00-8202	FIELD TRIP EXPENSE	10,777	11,344	10,700	17,000	17,000	17,000	6,300	159%
00-8205	EMPLOYEE TRAVEL	0	0	25	25	25	25	0	100%
00-8509	FOOD & REFRESHMENTS	7,246	5,183	2,378	10,000	10,000	10,000	7,622	421%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>18,033</b>	<b>16,538</b>	<b>13,153</b>	<b>27,075</b>	<b>27,075</b>	<b>27,075</b>	<b>13,922</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>18,786</b>	<b>16,538</b>	<b>14,506</b>	<b>32,300</b>	<b>32,300</b>	<b>32,300</b>	<b>17,794</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>18,786</b>	<b>16,538</b>	<b>14,506</b>	<b>32,300</b>	<b>32,300</b>	<b>32,300</b>	<b>17,794</b>	



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	7,299	10,347	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-269</b>	<b>OREGON STUDENT ASST COMM (OSAC) PROGRAM</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	20	20	445	445	445	425	2225%
00-4161	OR STUDENT ASSISTANCE COMMISSION	1,200	1,000	1,000	1,000	1,000	1,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>1,200</b>	<b>1,020</b>	<b>1,020</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>	<b>425</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	1,028	575	425	425	425	425	0	100%
00-7510	POSTAGE	42	0	50	50	50	50	0	100%
00-8009	OFFICE SUPPLIES	16	0	445	445	445	445	0	100%
00-8509	FOOD & REFRESHMENTS	94	0	100	525	525	525	425	525%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,180</b>	<b>575</b>	<b>1,020</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>	<b>425</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,180</b>	<b>575</b>	<b>1,020</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>	<b>425</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>1,180</b>	<b>575</b>	<b>1,020</b>	<b>1,445</b>	<b>1,445</b>	<b>1,445</b>	<b>425</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	20	445	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-270</b>	<b>CAREER PATHWAYS INNOVATION FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	0	0	0	0	na
00-4162	OCCWD STRATEGIC RESERVE FUND	23,157	14,065	25,101	0	0	0	( 25,101)	na
	<b>TOTAL RESOURCES</b>	<b>23,157</b>	<b>14,065</b>	<b>25,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,101)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	0	0	0	0	0	0	0	na
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	0	0	5,000	0	0	0	( 5,000)	na
00-6302	PART TIME CLASSIFIED WAGES	878	0	0	0	0	0	0	na
00-6421	PART TIME INSTRUCTOR WAGES	2,094	5,792	6,276	0	0	0	( 6,276)	na
00-6441	CURRICULUM DEVELOPMENT WAGES	1,772	0	0	0	0	0	0	na
00-6442	SPECIAL PROJECT WAGES	213	210	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>4,957</b>	<b>6,002</b>	<b>11,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 11,276)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	379	940	1,151	0	0	0	( 1,151)	na
00-6902	WORKERS COMPENSATION INS	23	31	50	0	0	0	( 50)	na
00-6903	STATE WORKERS BENEFIT FUND	2	4	5	0	0	0	( 5)	na
00-6904	UNEMPLOYMENT INSURANCE	114	124	245	0	0	0	( 245)	na
00-6905	PERS	187	848	1,877	0	0	0	( 1,877)	na
00-6906	DISABILITY INSURANCE	0	0	0	0	0	0	0	na
00-6907	LIFE INSURANCE	0	0	0	0	0	0	0	na
00-6908	HEALTH INSURANCE	0	0	0	0	0	0	0	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>705</b>	<b>1,947</b>	<b>3,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,328)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	4,308	0	0	0	( 4,308)	na
00-7510	POSTAGE	4	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	84	0	247	0	0	0	( 247)	na
00-7802	GRANT SCHOLARSHIPS	15,903	5,227	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	81	0	4,692	0	0	0	( 4,692)	na
00-8201	CONFERENCE FEES	115	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	677	239	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	428	0	0	0	0	0	0	na
00-8513	INDIRECT COST EXPENSE	204	650	1,250	0	0	0	( 1,250)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>17,496</b>	<b>6,116</b>	<b>10,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 10,497)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>23,158</b>	<b>14,065</b>	<b>25,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,101)</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>TOTAL REQUIREMENTS</b>		<b>23,158</b>	<b>14,065</b>	<b>25,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,101)</b>	
UNAPPROPRIATED ENDING FUND BALANCE		( 1)	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-271</b>	<b>COMMUNITY COLLEGE STUDENT ASSISTANCE GRT</b>								
	<b>RESOURCES</b>								
00-4193	GENERAL FUNDS STUDENT ASSISTANCE GRANT	0	0	20,000	0	0	0	( 20,000)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 20,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	2,500	0	0	0	( 2,500)	na
00-7802	GRANT SCHOLARSHIPS	0	0	6,500	0	0	0	( 6,500)	na
00-8202	FIELD TRIP EXPENSE	0	0	1,000	0	0	0	( 1,000)	na
00-8509	FOOD & REFRESHMENTS	0	0	1,300	0	0	0	( 1,300)	na
00-8801	FURNITURE <\$5000	0	0	8,700	0	0	0	( 8,700)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 20,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 20,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 20,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-272</b>	<b>ASPIRE MENTORSHIP PROGRAM</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	( 1)	( 1)	( 1)	( 1)	na
00-4161	OR STUDENT ASSISTANCE COMMISSION	0	0	14,833	0	0	0	( 14,833)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>14,833</b>	<b>( 1)</b>	<b>( 1)</b>	<b>( 1)</b>	<b>( 14,834)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	14,833	0	0	0	( 14,833)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>14,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 14,833)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>14,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 14,833)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>14,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 14,833)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	( 1)	( 1)	( 1)	( 1)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-273</b>	<b>STUDENT DEFAULT MITIGATION</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	( 500)	( 500)	( 500)	( 500)	na
00-4163	OCCWD STATE GF	0	0	5,000	0	0	0	( 5,000)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>( 500)</b>	<b>( 500)</b>	<b>( 500)</b>	<b>( 5,500)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	5,000	0	0	0	( 5,000)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 5,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	( 500)	( 500)	( 500)	( 500)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-274</b>	<b>EARLY LEARNING DIVISION LITERACY GRANT</b>								
	<b>RESOURCES</b>								
00-4029	US ED EARLY LEARNING DIV LITERACY GRANT	0	0	50,000	0	0	0	( 50,000)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6421	PART TIME INSTRUCTOR WAGES	0	0	1,400	0	0	0	( 1,400)	na
	<b>TOTAL SALARY EXPENSE</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,400)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	0	0	659	0	0	0	( 659)	na
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	0	0	0	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 659)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	0	0	0	na
00-7206	INSTRUCTIONAL CONTRACTED SERV	0	0	25,357	0	0	0	( 25,357)	na
00-7210	OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0	na
00-7510	POSTAGE	0	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	0	0	12,651	0	0	0	( 12,651)	na
00-8009	OFFICE SUPPLIES	0	0	0	0	0	0	0	na
00-8011	REFERENCE MATERIALS	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	0	0	740	0	0	0	( 740)	na
00-8509	FOOD & REFRESHMENTS	0	0	4,292	0	0	0	( 4,292)	na
00-8513	INDIRECT COST EXPENSE	0	0	3,500	0	0	0	( 3,500)	na
00-8519	PROGRAM PARTICIPANT EXPENSE	0	0	1,401	0	0	0	( 1,401)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>47,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 47,941)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 50,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-275</b>	<b>OREGON CHILD CARE DIVISION</b>								
	<b>RESOURCES</b>								
00-4045	US DHHS CCD BLOCK GRANT 93.575	146,565	116,592	155,567	155,767	155,767	155,767	200	100%
	<b>TOTAL RESOURCES</b>	<b>146,565</b>	<b>116,592</b>	<b>155,567</b>	<b>155,767</b>	<b>155,767</b>	<b>155,767</b>	<b>200</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	0	38,840	61,738	43,991	43,991	43,991	( 17,747)	71%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	32,996	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	14,792	0	17,000	0	0	0	( 17,000)	na
00-6302	PART TIME CLASSIFIED WAGES	17,705	25,389	12,662	45,042	45,042	45,042	32,380	356%
00-6421	PART TIME INSTRUCTOR WAGES	2,485	859	2,000	880	880	880	( 1,120)	44%
00-6701	STUDENT WAGES	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	752	807	1,000	657	657	657	( 343)	66%
	<b>TOTAL SALARY EXPENSE</b>	<b>68,730</b>	<b>65,895</b>	<b>94,400</b>	<b>90,570</b>	<b>90,570</b>	<b>90,570</b>	<b>( 3,830)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	5,101	7,905	5,790	5,219	5,219	5,219	( 571)	90%
00-6902	WORKERS COMPENSATION INS	382	348	500	296	296	296	( 204)	59%
00-6903	STATE WORKERS BENEFIT FUND	78	68	60	87	87	87	27	145%
00-6904	UNEMPLOYMENT INSURANCE	1,544	1,223	1,840	1,081	1,081	1,081	( 759)	59%
00-6905	PERS	10,595	10,496	13,800	10,996	10,996	10,996	( 2,804)	80%
00-6906	DISABILITY INSURANCE	97	55	1,024	97	97	97	( 927)	9%
00-6907	LIFE INSURANCE	179	38	21	12	12	12	( 9)	57%
00-6908	HEALTH INSURANCE	11,711	14,365	14,000	10,000	10,000	10,000	( 4,000)	71%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,097	3,097	3,097	3,097	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>29,687</b>	<b>34,498</b>	<b>37,035</b>	<b>30,885</b>	<b>30,885</b>	<b>30,885</b>	<b>( 6,150)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	524	1,293	175	500	500	500	325	286%
00-7210	OTHER CONTRACTED SERVICES	3,068	1,875	6,500	3,300	3,300	3,300	( 3,200)	51%
00-7213	SOFTWARE & LICENSES	21	0	0	0	0	0	0	na
00-7303	EMPLOYEE TRAINING COSTS	0	345	0	1,500	1,500	1,500	1,500	na
00-7510	POSTAGE	481	532	320	1,620	1,620	1,620	1,300	506%
00-7601	PRINTING & DUPLICATING	676	586	750	3,000	3,000	3,000	2,250	400%
00-7614	PROGRAM MARKETING PRINTING	0	0	0	0	0	0	0	na
00-7702	FACILITY LEASE	0	0	0	0	0	0	0	na
00-7802	GRANT SCHOLARSHIPS	436	299	435	2,585	2,585	2,585	2,150	594%
00-8006	INSTRUCTIONAL SUPPLIES	941	241	225	1,250	1,250	1,250	1,025	556%
00-8009	OFFICE SUPPLIES	2,356	1,436	69	2,500	2,500	2,500	2,431	3623%
00-8011	REFERENCE MATERIALS	435	49	0	22	22	22	22	na
00-8201	CONFERENCE FEES	0	80	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8205	EMPLOYEE TRAVEL	3,861	5,896	3,528	6,500	6,500	6,500	2,972	184%
00-8301	TUITION REIMBURSEMENTS	1,372	0	0	0	0	0	0	na
00-8508	EQUIPMENT REPAIR	0	0	0	2,550	2,550	2,550	2,550	na
00-8509	FOOD & REFRESHMENTS	1,641	740	640	3,296	3,296	3,296	2,656	515%
00-8513	INDIRECT COST EXPENSE	8,051	1,000	10,000	2,000	2,000	2,000	( 8,000)	20%
00-8515	MEETING & CONFERENCE EXPENSE	0	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	699	809	417	689	689	689	272	165%
00-8519	PROGRAM PARTICIPANT EXPENSE	6,429	1,018	1,073	3,000	3,000	3,000	1,927	280%
00-8801	FURNITURE <\$5000	6,615	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	10,540	0	0	0	0	0	0	na
00-8804	OFFICE EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>48,146</b>	<b>16,199</b>	<b>24,132</b>	<b>34,312</b>	<b>34,312</b>	<b>34,312</b>	<b>10,180</b>	
<b>TOTAL EXPENDITURES</b>		<b>146,563</b>	<b>116,592</b>	<b>155,567</b>	<b>155,767</b>	<b>155,767</b>	<b>155,767</b>	<b>200</b>	
<b>TOTAL REQUIREMENTS</b>		<b>146,563</b>	<b>116,592</b>	<b>155,567</b>	<b>155,767</b>	<b>155,767</b>	<b>155,767</b>	<b>200</b>	
UNAPPROPRIATED ENDING FUND BALANCE		2	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-276 CHILD CARE RESOURCE &amp; REFERRAL NETWORK</b>									
<b>RESOURCES</b>									
00-3000	NET ASSETS/FUND BALANCE	5,212	8,254	12,000	14,000	14,000	14,000	2,000	117%
00-4411	NON-CREDIT TUITION	5,045	4,330	3,000	7,500	7,500	7,500	4,500	250%
00-4554	FOOD HANDLER CERT TEST FEE	80	40	50	50	50	50	0	100%
00-4564	READ AND REFLECT FEE	105	0	0	0	0	0	0	na
00-4621	OTHER NONOPERATING REVENUE	91	448	500	1,000	1,000	1,000	500	200%
00-4654	RESTRICTED GIFTS RET	0	0	0	0	0	0	0	na
<b>TOTAL RESOURCES</b>		<b>10,533</b>	<b>13,072</b>	<b>15,550</b>	<b>22,550</b>	<b>22,550</b>	<b>22,550</b>	<b>7,000</b>	
<b>REQUIREMENTS</b>									
<b>SALARY EXPENSE</b>									
00-6107	FT PROFESSIONAL SUPPORT SALARIES	0	385	4,700	10,000	10,000	10,000	5,300	213%
<b>TOTAL SALARY EXPENSE</b>		<b>0</b>	<b>385</b>	<b>4,700</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,300</b>	
<b>OTHER PAYROLL EXPENSE</b>									
00-6901	SOCIAL SECURITY	0	0	250	500	500	500	250	200%
00-6902	WORKERS COMPENSATION INS	0	0	20	200	200	200	180	1000%
00-6903	STATE WORKERS BENEFIT FUND	0	0	5	200	200	200	195	4000%
00-6904	UNEMPLOYMENT INSURANCE	0	0	50	100	100	100	50	200%
00-6905	PERS	0	0	500	750	750	750	250	150%
00-6906	DISABILITY INSURANCE	0	0	10	100	100	100	90	1000%
00-6907	LIFE INSURANCE	0	0	10	50	50	50	40	500%
00-6908	HEALTH INSURANCE	0	0	750	750	750	750	0	100%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	645	645	645	645	na
<b>TOTAL OTHER PAYROLL EXPENSE</b>		<b>0</b>	<b>0</b>	<b>1,595</b>	<b>3,295</b>	<b>3,295</b>	<b>3,295</b>	<b>1,700</b>	
<b>MATERIALS &amp; SERVICES</b>									
00-7114	PROGRAM ADVERTISING & PROMOTIONS	6	0	1,000	1,000	1,000	1,000	0	100%
00-7210	OTHER CONTRACTED SERVICES	0	0	3,000	3,000	3,000	3,000	0	100%
00-7303	EMPLOYEE TRAINING COSTS	0	0	126	0	0	0	( 126)	na
00-7510	POSTAGE	20	0	0	0	0	0	0	na
00-7802	GRANT SCHOLARSHIPS	0	0	255	255	255	255	0	100%
00-8006	INSTRUCTIONAL SUPPLIES	10	713	1,374	1,500	1,500	1,500	126	109%
00-8009	OFFICE SUPPLIES	436	0	500	500	500	500	0	100%
00-8201	CONFERENCE FEES	174	0	500	500	500	500	0	100%
00-8205	EMPLOYEE TRAVEL	27	0	500	500	500	500	0	100%
00-8509	FOOD & REFRESHMENTS	244	0	1,000	1,000	1,000	1,000	0	100%
00-8515	MEETING & CONFERENCE EXPENSE	10	0	500	500	500	500	0	100%
00-8519	PROGRAM PARTICIPANT EXPENSE	0	10	500	500	500	500	0	100%
00-8801	FURNITURE <\$5000	1,352	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>2,279</b>	<b>723</b>	<b>9,255</b>	<b>9,255</b>	<b>9,255</b>	<b>9,255</b>	<b>0</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	<b>TOTAL EXPENDITURES</b>	<b>2,279</b>	<b>1,108</b>	<b>15,550</b>	<b>22,550</b>	<b>22,550</b>	<b>22,550</b>	<b>7,000</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,279</b>	<b>1,108</b>	<b>15,550</b>	<b>22,550</b>	<b>22,550</b>	<b>22,550</b>	<b>7,000</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	8,254	11,964	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-277</b>	<b>DEPT OF HUMAN SVCS INTEG CHILD CARE</b>								
	<b>RESOURCES</b>								
00-4047	US DHHS CHILD CARE & DEVELOPMENT 93.596	21,258	18,159	21,960	21,960	21,960	21,960	0	100%
	<b>TOTAL RESOURCES</b>	<b>21,258</b>	<b>18,159</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	0	7,376	8,527	9,844	9,844	9,844	1,317	115%
00-6107	FT PROFESSIONAL SUPPORT SALARIES	5,827	0	0	0	0	0	0	na
00-6301	FULL TIME CLASSIFIED WAGES	2,569	( 86)	2,000	0	0	0	( 2,000)	na
00-6302	PART TIME CLASSIFIED WAGES	3,728	3,694	1,800	8,172	8,172	8,172	6,372	454%
00-6421	PART TIME INSTRUCTOR WAGES	0	0	0	0	0	0	0	na
00-6801	EMPLOYEE TAXABLE ALLOWANCE	124	154	100	122	122	122	22	122%
	<b>TOTAL SALARY EXPENSE</b>	<b>12,248</b>	<b>11,138</b>	<b>12,427</b>	<b>18,138</b>	<b>18,138</b>	<b>18,138</b>	<b>5,711</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	930	1,269	1,110	403	403	403	( 707)	36%
00-6902	WORKERS COMPENSATION INS	57	173	85	7	7	7	( 78)	8%
00-6903	STATE WORKERS BENEFIT FUND	9	12	15	10	10	10	( 5)	67%
00-6904	UNEMPLOYMENT INSURANCE	242	202	375	28	28	28	( 347)	7%
00-6905	PERS	1,954	1,827	2,600	506	506	506	( 2,094)	19%
00-6906	DISABILITY INSURANCE	19	10	55	20	20	20	( 35)	36%
00-6907	LIFE INSURANCE	4	8	10	2	2	2	( 8)	20%
00-6908	HEALTH INSURANCE	2,215	2,293	2,675	318	318	318	( 2,357)	12%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	371	371	371	371	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>5,430</b>	<b>5,794</b>	<b>6,925</b>	<b>1,665</b>	<b>1,665</b>	<b>1,665</b>	<b>( 5,260)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	195	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	0	0	128	128	128	128	0	100%
00-7303	EMPLOYEE TRAINING COSTS	0	0	0	0	0	0	0	na
00-7510	POSTAGE	82	122	60	60	60	60	0	100%
00-7601	PRINTING & DUPLICATING	87	146	125	125	125	125	0	100%
00-7802	GRANT SCHOLARSHIPS	135	190	100	100	100	100	0	100%
00-8006	INSTRUCTIONAL SUPPLIES	0	30	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	296	100	22	44	44	44	22	200%
00-8011	REFERENCE MATERIALS	0	40	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	438	404	1,673	1,200	1,200	1,200	( 473)	72%
00-8508	EQUIPMENT REPAIR	0	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	86	0	500	500	500	500	0	100%
00-8513	INDIRECT COST EXPENSE	2,251	0	0	0	0	0	0	na
00-8516	MEMBERSHIP FEES & DUES	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8519	PROGRAM PARTICIPANT EXPENSE	203	0	0	0	0	0	0	na
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>3,578</b>	<b>1,227</b>	<b>2,608</b>	<b>2,157</b>	<b>2,157</b>	<b>2,157</b>	<b>( 451)</b>	
<b>TOTAL EXPENDITURES</b>		<b>21,256</b>	<b>18,159</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>0</b>	
<b>TOTAL REQUIREMENTS</b>		<b>21,256</b>	<b>18,159</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>21,960</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	2	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-278</b>	<b>CO-CURRICULAR ACTIVITIES FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	198	0	0	0	0	0	0	na
00-4311	HOOD RIVER CULTURAL TRUST	500	0	0	0	0	0	0	na
00-4312	WASCO CO CULTURAL TRUST	500	0	0	0	0	0	0	na
00-4652	RESTRICTED GIFTS	100	0	0	2,000	2,000	2,000	2,000	na
00-4710	TICKET SALES	178	148	0	0	0	0	0	na
00-4901	TRANSFER FROM GENERAL FUND	1,042	10,000	5,000	5,000	5,000	5,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>2,518</b>	<b>10,148</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>2,000</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	1,593	0	0	0	0	0	na
00-7210	OTHER CONTRACTED SERVICES	50	2,635	4,500	6,500	6,500	6,500	2,000	144%
00-7510	POSTAGE	23	2	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	22	0	0	0	0	0	0	na
00-7614	PROGRAM MARKETING PRINTING	397	0	0	0	0	0	0	na
00-7702	FACILITY LEASE	571	150	0	0	0	0	0	na
00-8006	INSTRUCTIONAL SUPPLIES	103	1,785	470	500	500	500	30	106%
00-8009	OFFICE SUPPLIES	0	0	0	0	0	0	0	na
00-8204	NON-EMPLOYEE TRAVEL	793	63	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	423	71	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	137	407	30	0	0	0	( 30)	na
00-8516	MEMBERSHIP FEES & DUES	0	3,370	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,519</b>	<b>10,076</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>2,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,519</b>	<b>10,076</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>2,000</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,519</b>	<b>10,076</b>	<b>5,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>2,000</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	( 1)	72	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-283</b>	<b>CAREER PATHWAYS PROGRAM INCOME FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	70	70	70	70	70	70	0	100%
00-4714	PROGRAM INCOME	0	0	5,000	5,000	5,000	5,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>70</b>	<b>70</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8011	REFERENCE MATERIALS	0	0	0	0	0	0	0	na
00-8201	CONFERENCE FEES	0	0	600	0	0	0	( 600)	na
00-8205	EMPLOYEE TRAVEL	0	0	1,970	2,570	2,570	2,570	600	130%
00-8515	MEETING & CONFERENCE EXPENSE	0	0	2,500	2,500	2,500	2,500	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>5,070</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	70	70	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-284</b>	<b>PATHWAYS INIT STATE-WIDE DIRECTOR</b>								
	<b>RESOURCES</b>								
00-4055	US DOL WIA ADULT PROGRAM 17.258 ARRA	0	0	0	0	0	0	0	na
00-4056	US DOL WIA DISLOCATED WRKRS 17.260 ARRA	0	0	0	0	0	0	0	na
00-4162	OCCWD STRATEGIC RESERVE FUND	162,921	162,982	159,776	161,489	161,489	161,489	1,713	101%
	<b>TOTAL RESOURCES</b>	<b>162,921</b>	<b>162,982</b>	<b>159,776</b>	<b>161,489</b>	<b>161,489</b>	<b>161,489</b>	<b>1,713</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6105	DIRECTOR SALARIES	70,911	77,247	81,054	81,053	81,053	81,053	( 1)	100%
00-6801	EMPLOYEE TAXABLE ALLOWANCE	1,121	1,014	994	994	994	994	0	100%
	<b>TOTAL SALARY EXPENSE</b>	<b>72,032</b>	<b>78,261</b>	<b>82,048</b>	<b>82,047</b>	<b>82,047</b>	<b>82,047</b>	<b>( 1)</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	5,339	8,956	6,101	6,276	6,276	6,276	175	103%
00-6902	WORKERS COMPENSATION INS	338	387	384	382	382	382	( 2)	99%
00-6903	STATE WORKERS BENEFIT FUND	24	33	30	34	34	34	4	113%
00-6904	UNEMPLOYMENT INSURANCE	784	665	( 63)	1,394	1,394	1,394	1,457	****%
00-6905	PERS	11,720	13,808	13,648	11,290	11,290	11,290	( 2,358)	83%
00-6906	DISABILITY INSURANCE	148	108	187	192	192	192	5	103%
00-6907	LIFE INSURANCE	14	64	22	16	16	16	( 6)	73%
00-6908	HEALTH INSURANCE	14,290	16,076	14,872	17,526	17,526	17,526	2,654	118%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,528	3,528	3,528	3,528	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>32,657</b>	<b>40,097</b>	<b>35,181</b>	<b>40,638</b>	<b>40,638</b>	<b>40,638</b>	<b>5,457</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	0	0	0	0	0	na
00-7510	POSTAGE	53	61	200	200	200	200	0	100%
00-7521	SHIPPING & FREIGHT	41	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	10,220	1,245	300	300	300	300	0	100%
00-7902	ELECTRONIC SUBSCRIPTIONS	0	0	0	0	0	0	0	na
00-8009	OFFICE SUPPLIES	2,546	1,299	1,235	2,000	2,000	2,000	765	162%
00-8011	REFERENCE MATERIALS	664	374	400	400	400	400	0	100%
00-8201	CONFERENCE FEES	1,295	1,318	1,800	1,000	1,000	1,000	( 800)	56%
00-8204	NON-EMPLOYEE TRAVEL	593	0	450	500	500	500	50	111%
00-8205	EMPLOYEE TRAVEL	15,318	12,737	11,440	12,000	12,000	12,000	560	105%
00-8508	EQUIPMENT REPAIR	0	0	0	0	0	0	0	na
00-8513	INDIRECT COST EXPENSE	20,411	21,238	21,064	21,064	21,064	21,064	0	100%
00-8515	MEETING & CONFERENCE EXPENSE	5,633	4,518	4,048	3,233	3,233	3,233	( 815)	80%
00-8516	MEMBERSHIP FEES & DUES	535	500	515	350	350	350	( 165)	68%
00-8802	INFO TECH EQUIPMENT <\$5000	922	1,334	1,095	1,500	1,500	1,500	405	137%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>58,231</b>	<b>44,624</b>	<b>42,547</b>	<b>42,547</b>	<b>42,547</b>	<b>42,547</b>	<b>0</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>TOTAL EXPENDITURES</b>		<b>162,920</b>	<b>162,982</b>	<b>159,776</b>	<b>165,232</b>	<b>165,232</b>	<b>165,232</b>	<b>5,456</b>	
<b>TOTAL REQUIREMENTS</b>		<b>162,920</b>	<b>162,982</b>	<b>159,776</b>	<b>165,232</b>	<b>165,232</b>	<b>165,232</b>	<b>5,456</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	1	0	0	( 3,743)	( 3,743)	( 3,743)	( 3,743)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-285</b>	<b>INSURANCE FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	2,207	2,207	2,207	0	0	0	( 2,207)	na
00-4684	INSURANCE PROCEEDS	0	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>2,207</b>	<b>2,207</b>	<b>2,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 2,207)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8508	EQUIPMENT REPAIR	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	2,207	0	0	0	( 2,207)	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>2,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 2,207)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>2,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 2,207)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>2,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 2,207)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	2,207	2,207	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-286</b>	<b>PATHWAYS INIT PROJ &amp; TECH ASST GR</b>								
	<b>RESOURCES</b>								
00-4162	OCCWD STRATEGIC RESERVE FUND	33,190	32,890	47,890	47,890	47,890	47,890	0	100%
	<b>TOTAL RESOURCES</b>	<b>33,190</b>	<b>32,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	28,100	28,100	39,850	39,850	39,850	39,850	0	100%
00-7614	PROGRAM MARKETING PRINTING	0	0	0	0	0	0	0	na
00-8204	NON-EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8513	INDIRECT COST EXPENSE	4,290	4,290	6,540	6,540	6,540	6,540	0	100%
00-8515	MEETING & CONFERENCE EXPENSE	800	500	1,500	1,500	1,500	1,500	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>33,190</b>	<b>32,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>33,190</b>	<b>32,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>33,190</b>	<b>32,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>47,890</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-288</b>	<b>OR COUNCIL FOR THE HUMANITIES GRANT</b>								
	<b>RESOURCES</b>								
00-4015	NATIONAL ENDOWMENT FOR THE HUMANITIES	2,500	0	2,500	2,500	2,500	2,500	0	100%
	<b>TOTAL RESOURCES</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	2,000	0	2,000	2,000	2,000	2,000	0	100%
00-8204	NON-EMPLOYEE TRAVEL	500	0	500	500	500	500	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-289</b>	<b>CAITHNESS FUNDS FOR RET PROGRAM</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	6,000	16,000	16,000	16,000	na
00-4316	CAITHNESS FUNDS FOR RET PROGRAM	0	0	6,000	15,000	15,000	15,000	9,000	250%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>21,000</b>	<b>31,000</b>	<b>31,000</b>	<b>25,000</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	669	15,000	15,000	15,000	14,331	2242%
00-8006	INSTRUCTIONAL SUPPLIES	0	0	3,740	3,740	3,740	3,740	0	100%
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	1,591	2,260	2,260	2,260	669	142%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>15,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>15,000</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>15,000</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	10,000	10,000	10,000	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-293</b>	<b>GORGE WIND CHALLENGE</b>								
	<b>RESOURCES</b>								
00-4652	RESTRICTED GIFTS	0	15,310	15,310	15,310	15,310	15,310	0	100%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7114	PROGRAM ADVERTISING & PROMOTIONS	0	1,357	1,200	1,200	1,200	1,200	0	100%
00-7210	OTHER CONTRACTED SERVICES	0	2,423	2,500	2,500	2,500	2,500	0	100%
00-7702	FACILITY LEASE	0	1,200	1,200	1,200	1,200	1,200	0	100%
00-8009	OFFICE SUPPLIES	0	3,428	3,500	3,500	3,500	3,500	0	100%
00-8509	FOOD & REFRESHMENTS	0	310	510	510	510	510	0	100%
00-8512	GIFTS EXPENSE	0	6,345	6,400	6,400	6,400	6,400	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>15,063</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>15,063</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>15,063</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>15,310</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	247	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-294</b>	<b>REGIONAL ACHIEVEMENT COLLABORATIVE FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	15,000	0	0	0	( 15,000)	na
00-4159	OREGON INVESTMENT BOARD	0	45,000	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>45,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 15,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8009	OFFICE SUPPLIES	0	0	0	0	0	0	0	na
00-8205	EMPLOYEE TRAVEL	0	0	0	0	0	0	0	na
00-8509	FOOD & REFRESHMENTS	0	1,875	0	0	0	0	0	na
00-8550	PASS THROUGH PAYMENT	0	28,764	900	0	0	0	( 900)	na
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	14,100	0	0	0	( 14,100)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>30,639</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 15,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>30,639</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 15,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>30,639</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 15,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	14,361	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-801</b>	<b>OREGON OPPORTUNITY GRANT</b>								
	<b>RESOURCES</b>								
00-4191	OREGON OPPORTUNITY GRANT RESOURCES	147,550	147,350	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	100%
00-4192	OSAC SCHOLARSHIP RESOURCES	1,834	4,667	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESOURCES</b>	<b>149,384</b>	<b>152,017</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7884	OREGON OPPORTUNITY GRANT AWARD	147,550	147,351	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	100%
00-7885	OSAC SCHOLARSHIP AWARD	1,834	4,667	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>149,384</b>	<b>152,018</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>149,384</b>	<b>152,018</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>149,384</b>	<b>152,018</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	( 1)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>105-00-999</b>	<b>MISC GRANT FUND</b>								
	<b>RESOURCES</b>								
00-4603	OTHER OPERATING REVENUE	0	0	25,000	25,000	25,000	25,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	0	0	25,000	25,000	25,000	25,000	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

## Building Lease Fund

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Dir. Facilities Services  
*(Budgeted in Facilities Services)*



POSITION	FTE
Classified	
Custodial Tech	0.50
<b>Total</b>	<b>0.50</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>296</b>	<b>BUILDING LEASE FUND</b>								
<b>296-00-000</b>	<b>BUILDING LEASE FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	21,388	26,499	44,777	44,777	44,777	18,278	169%
00-4671	LEASE REVENUE	160,559	175,936	159,678	183,793	183,793	183,793	24,115	115%
	<b>TOTAL RESOURCES</b>	<b>160,559</b>	<b>197,324</b>	<b>186,177</b>	<b>228,570</b>	<b>228,570</b>	<b>228,570</b>	<b>42,393</b>	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6301	FULL TIME CLASSIFIED WAGES	9,173	12,339	11,000	16,255	16,255	16,255	5,255	148%
00-6303	CLASSIFIED OVERTIME	0	0	0	0	0	0	0	na
	<b>TOTAL SALARY EXPENSE</b>	<b>9,173</b>	<b>12,339</b>	<b>11,000</b>	<b>16,255</b>	<b>16,255</b>	<b>16,255</b>	<b>5,255</b>	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	643	1,280	1,000	621	621	621	( 379)	62%
00-6902	WORKERS COMPENSATION INS	0	172	800	337	337	337	( 463)	42%
00-6903	STATE WORKERS BENEFIT FUND	7	13	50	17	17	17	( 33)	34%
00-6904	UNEMPLOYMENT INSURANCE	211	269	400	138	138	138	( 262)	35%
00-6905	PERS	1,492	1,728	4,000	1,132	1,132	1,132	( 2,868)	28%
00-6906	DISABILITY INSURANCE	33	21	30	38	38	38	8	127%
00-6907	LIFE INSURANCE	7	56	10	8	8	8	( 2)	80%
00-6908	HEALTH INSURANCE	8,491	8,042	9,000	5,390	5,390	5,390	( 3,610)	60%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	349	349	349	349	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>10,884</b>	<b>11,581</b>	<b>15,290</b>	<b>8,030</b>	<b>8,030</b>	<b>8,030</b>	<b>( 7,260)</b>	
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	1,363	387	5,000	4,690	4,690	4,690	( 310)	94%
00-7510	POSTAGE	16	0	0	0	0	0	0	na
00-7601	PRINTING & DUPLICATING	0	0	0	0	0	0	0	na
00-8001	BUILDING MAINTENANCE SUPPLIES	1,305	0	862	782	782	782	( 80)	91%
00-8002	CLEANING SUPPLIES	1,394	117	200	298	298	298	98	149%
00-8003	CUSTODIAL DISPOSABLES	1,191	103	125	123	123	123	( 2)	98%
00-8401	UTILITIES/ELECTRIC	10,722	13,151	12,000	12,522	12,522	12,522	522	104%
00-8402	UTILITIES/NATURAL GAS	1,792	2,607	3,000	3,903	3,903	3,903	903	130%
00-8404	UTILITIES/WATER & SEWER	3,111	7,511	8,500	16,727	16,727	16,727	8,227	197%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>20,894</b>	<b>23,876</b>	<b>29,687</b>	<b>39,045</b>	<b>39,045</b>	<b>39,045</b>	<b>9,358</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	98,220	104,750	130,200	130,200	130,200	130,200	0	100%
	<b>TOTAL TRANSFERS</b>	<b>98,220</b>	<b>104,750</b>	<b>130,200</b>	<b>130,200</b>	<b>130,200</b>	<b>130,200</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>139,171</b>	<b>152,546</b>	<b>186,177</b>	<b>193,530</b>	<b>193,530</b>	<b>193,530</b>	<b>7,353</b>	

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
	<b>TOTAL REQUIREMENTS</b>	<b>139,171</b>	<b>152,546</b>	<b>186,177</b>	<b>193,530</b>	<b>193,530</b>	<b>193,530</b>	<b>7,353</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	21,388	44,778	0	35,040	35,040	35,040	35,040	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>297</b>	<b>FOOD SERVICE</b>								
<b>297-00-000</b>	<b>FOOD SERVICE</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	8,388	7,619	<b>3,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,582)</b>	na
00-4624	FOOD SERVICE CONTRACT REV	( 249)	838	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESOURCES</b>	<b>8,139</b>	<b>8,457</b>	<b>3,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,582)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8002	CLEANING SUPPLIES	357	363	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-8508	EQUIPMENT REPAIR	163	863	<b>1,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,903)</b>	na
00-8805	OTHER MINOR EQUIPMENT <\$5000	0	3,650	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>520</b>	<b>4,876</b>	<b>1,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,903)</b>	
	<b>CAPITAL OUTLAY</b>								
00-9575	OTHER EQUIPMENT >\$5000	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	<b>1,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,679)</b>	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>1,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 1,679)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>520</b>	<b>4,876</b>	<b>3,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,582)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>520</b>	<b>4,876</b>	<b>3,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,582)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	7,619	3,581	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>301</b>	<b>CAPITAL PROJECTS FUND</b>								
<b>301-00-000</b>	<b>CAPITAL PROJECTS FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	679,540	<b>654,540</b>	<b>645,787</b>	<b>645,787</b>	<b>645,787</b>	( 8,753)	99%
00-4681	OTHER FINANCING SOURCES	1,500,000	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>1,500,000</b>	<b>679,540</b>	<b>654,540</b>	<b>645,787</b>	<b>645,787</b>	<b>645,787</b>	( 8,753)	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7201	ARCHITECTURAL & ENGINEERING	2,226	29,365	<b>50,000</b>	0	0	0	( 50,000)	na
00-7203	BOND ISSUANCE EXPENSE	15,300	0	0	0	0	0	0	na
00-7204	ARBORIST	0	450	<b>450</b>	0	0	0	( 450)	na
00-7207	LEGAL	0	0	<b>50,000</b>	0	0	0	( 50,000)	na
00-7210	OTHER CONTRACTED SERVICES	0	0	<b>59,090</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>240,910</b>	508%
00-7218	HAZARDOUS MATERIAL ABATEMENT	2,425	0	0	0	0	0	0	na
00-7219	TESTING & INSPECTION	0	0	0	0	0	0	0	na
00-7221	WETLANDS CONSULTING	0	0	0	0	0	0	0	na
00-7403	PROPERTY INSURANCE	0	0	0	0	0	0	0	na
00-8518	PERMITS & LICENSES	0	0	<b>20,000</b>	0	0	0	( 20,000)	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,951</b>	<b>29,815</b>	<b>179,540</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>120,460</b>	
	<b>CAPITAL OUTLAY</b>								
00-9552	CONSTRUCTION & BLDG IMPROVEMENTS	0	0	0	0	0	0	0	na
00-9562	LANDSCAPING	0	0	0	0	0	0	0	na
00-9581	LAND PURCHASE	800,510	0	<b>475,000</b>	0	0	0	( 475,000)	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>800,510</b>	<b>0</b>	<b>475,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 475,000)	
	<b>DEBT SERVICE</b>								
00-9775	HOOD RIVER PROPERTY PRINCIPAL PYMTS	0	0	0	0	<b>87,000</b>	<b>87,000</b>	<b>87,000</b>	na
	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,000</b>	<b>87,000</b>	<b>87,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>820,461</b>	<b>29,815</b>	<b>654,540</b>	<b>300,000</b>	<b>387,000</b>	<b>387,000</b>	( 267,540)	
	<b>TOTAL REQUIREMENTS</b>	<b>820,461</b>	<b>29,815</b>	<b>654,540</b>	<b>300,000</b>	<b>387,000</b>	<b>387,000</b>	( 267,540)	
	UNAPPROPRIATED ENDING FUND BALANCE	679,539	649,725	0	<b>345,787</b>	<b>258,787</b>	<b>258,787</b>	<b>258,787</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>302</b>	<b>STATE CAPITAL PROJECTS FUND</b>								
<b>302-00-000</b>	<b>STATE CAPITAL PROJECTS FUND</b>								
	<b>RESOURCES</b>								
00-4112	STATE CONSTRUCTION AID	0	0	0	0	0	0	0	na
00-4113	STATE LOTTERY FUNDS-NURSING	0	285,737	11,320	11,320	11,320	11,320	0	100%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>285,737</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	0	0	0	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>CAPITAL OUTLAY</b>								
00-9573	INSTRUCTIONAL EQUIPMENT >\$5000	0	285,737	11,320	11,320	11,320	11,320	0	100%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>285,737</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>285,737</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>285,737</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>11,320</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>401</b>	<b>DEBT SERVICE FUND WASCO GO BONDS</b>								
<b>401-00-000</b>	<b>DEBT SERVICE FUND WASCO GO BONDS</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	71,290	93,671	<b>101,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 101,914)</b>	na
00-4201	WASCO CURRENT PROPERTY TAX	772,545	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4202	WASCO PRIOR YRS PROPERTY TAX	31,163	0	<b>3,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,060)</b>	na
00-4611	INTEREST INVESTMENTS	2,505	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4612	INTEREST TAXES	5	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESOURCES</b>	<b>877,508</b>	<b>93,671</b>	<b>104,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 104,974)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8535	AUDIT ADJUSTMENTS	11,647	( 8,243)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>11,647</b>	<b>( 8,243)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>DEBT SERVICE</b>								
00-9712	GO 1998 BOND PRINCIPAL PMTS	740,000	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-9752	GO 1998 BOND INTEREST EXP	32,190	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL DEBT SERVICE</b>	<b>772,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	0	<b>104,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 104,974)</b>	na
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>104,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 104,974)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>783,837</b>	<b>( 8,243)</b>	<b>104,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 104,974)</b>	
	<b>RESERVED FOR FUTURE EXPENDITURES</b>								
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESERVED FOR FUTURE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>783,837</b>	<b>( 8,243)</b>	<b>104,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 104,974)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	93,671	101,914	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>402</b>	<b>DEBT SERVICE FUND DISTRICT GO BONDS</b>								
<b>402-00-000</b>	<b>DEBT SERVICE FUND DISTRICT GO BONDS</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	103,192	157,574	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>50,000</b>	150%
00-4201	WASCO CURRENT PROPERTY TAX	666,621	655,401	<b>644,000</b>	<b>633,927</b>	<b>633,928</b>	<b>633,928</b>	( 10,072)	98%
00-4202	WASCO PRIOR YRS PROPERTY TAX	28,170	44,764	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4211	HR CURRENT PROPERTY TAX	662,846	656,579	<b>647,526</b>	<b>637,397</b>	<b>637,397</b>	<b>637,397</b>	( 10,129)	98%
00-4212	HR PRIOR YRS PROPERTY TAX	24,056	16,735	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4213	OTHER TAXES HOOD RIVER	3,263	3,354	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4611	INTEREST INVESTMENTS	3,330	4,195	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
00-4612	INTEREST TAXES	215	62	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESOURCES</b>	<b>1,491,693</b>	<b>1,538,664</b>	<b>1,391,526</b>	<b>1,421,324</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>29,799</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8535	AUDIT ADJUSTMENTS	19,682	4,565	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,682</b>	<b>4,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>DEBT SERVICE</b>								
00-9713	GO 2005 BOND PRINCIPAL PMTS	680,000	740,000	<b>810,000</b>	<b>827,346</b>	<b>827,346</b>	<b>827,346</b>	<b>17,346</b>	102%
00-9714	GO 2012 BOND PRINCIPAL PMTS	30,000	328,457	<b>140,000</b>	<b>142,998</b>	<b>142,998</b>	<b>142,998</b>	<b>2,998</b>	102%
00-9753	GO 2005 BOND INTEREST EXP	88,906	63,386	<b>32,400</b>	<b>33,094</b>	<b>33,094</b>	<b>33,094</b>	<b>694</b>	102%
00-9754	GO 2012 BOND INTEREST EXP	515,531	218,368	<b>409,126</b>	<b>417,887</b>	<b>417,887</b>	<b>417,887</b>	<b>8,761</b>	102%
	<b>TOTAL DEBT SERVICE</b>	<b>1,314,437</b>	<b>1,350,211</b>	<b>1,391,526</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>29,799</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,334,119</b>	<b>1,354,776</b>	<b>1,391,526</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>29,799</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>1,334,119</b>	<b>1,354,776</b>	<b>1,391,526</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>1,421,325</b>	<b>29,799</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	157,574	183,888	<b>0</b>	( 1)	<b>0</b>	<b>0</b>	<b>0</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>451</b>	<b>DEBT SERVICE FUND PENSION BONDS</b>								
<b>451-00-000</b>	<b>DEBT SERVICE FUND PENSION BONDS</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	1,273,691	1,289,539	<b>1,151,344</b>	<b>1,332,318</b>	<b>1,332,318</b>	<b>1,332,318</b>	<b>180,974</b>	116%
00-4611	INTEREST INVESTMENTS	15	16	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>0</b>	100%
00-4681	OTHER FINANCING SOURCES	273,552	315,483	<b>270,000</b>	<b>226,000</b>	<b>226,000</b>	<b>226,000</b>	<b>( 44,000)</b>	84%
	<b>TOTAL RESOURCES</b>	<b>1,547,258</b>	<b>1,605,038</b>	<b>1,421,364</b>	<b>1,558,338</b>	<b>1,558,338</b>	<b>1,558,338</b>	<b>136,974</b>	
	<b>REQUIREMENTS</b>								
	<b>DEBT SERVICE</b>								
00-9721	PENSION BOND PRINCIPAL PMTS	92,523	94,179	<b>95,277</b>	<b>95,809</b>	<b>95,809</b>	<b>95,809</b>	<b>532</b>	101%
00-9761	PENSION BOND INTEREST PMTS	165,197	178,541	<b>192,443</b>	<b>206,911</b>	<b>206,911</b>	<b>206,911</b>	<b>14,468</b>	108%
	<b>TOTAL DEBT SERVICE</b>	<b>257,720</b>	<b>272,720</b>	<b>287,720</b>	<b>302,720</b>	<b>302,720</b>	<b>302,720</b>	<b>15,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>257,720</b>	<b>272,720</b>	<b>287,720</b>	<b>302,720</b>	<b>302,720</b>	<b>302,720</b>	<b>15,000</b>	
	<b>RESERVED FOR FUTURE EXPENDITURES</b>								
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	<b>1,133,644</b>	<b>1,255,618</b>	<b>1,255,618</b>	<b>1,255,618</b>	<b>121,974</b>	111%
	<b>TOTAL RESERVED FOR FUTURE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,133,644</b>	<b>1,255,618</b>	<b>1,255,618</b>	<b>1,255,618</b>	<b>121,974</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>257,720</b>	<b>272,720</b>	<b>1,421,364</b>	<b>1,558,338</b>	<b>1,558,338</b>	<b>1,558,338</b>	<b>136,974</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	1,289,538	1,332,318	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>501</b>	<b>RESERVE FUND - FACILITIES &amp; GROUNDS MAIN</b>								
<b>501-00-000</b>	<b>RESERVE FUND - FACILITIES &amp; GROUNDS MAIN</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	409,801	305,574	<b>200,000</b>	<b>192,460</b>	<b>192,460</b>	<b>192,460</b>	( 7,540)	96%
00-4901	TRANSFER FROM GENERAL FUND	0	0	<b>1,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 1,679)	na
	<b>TOTAL RESOURCES</b>	<b>409,801</b>	<b>305,574</b>	<b>201,679</b>	<b>192,460</b>	<b>192,460</b>	<b>192,460</b>	( 9,219)	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7210	OTHER CONTRACTED SERVICES	9,353	10,421	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	0	100%
00-8805	OTHER MINOR EQUIPMENT <\$5000	3,244	9,161	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>12,597</b>	<b>19,582</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	0	
	<b>CAPITAL OUTLAY</b>								
00-9552	CONSTRUCTION & BLDG IMPROVEMENTS	78,414	73,050	<b>130,000</b>	<b>122,460</b>	<b>122,460</b>	<b>122,460</b>	( 7,540)	94%
00-9575	OTHER EQUIPMENT >\$5000	13,215	8,759	<b>1,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	( 1,679)	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>91,629</b>	<b>81,809</b>	<b>131,679</b>	<b>122,460</b>	<b>122,460</b>	<b>122,460</b>	( 9,219)	
	<b>TOTAL EXPENDITURES</b>	<b>104,226</b>	<b>101,391</b>	<b>201,679</b>	<b>192,460</b>	<b>192,460</b>	<b>192,460</b>	( 9,219)	
	<b>TOTAL REQUIREMENTS</b>	<b>104,226</b>	<b>101,391</b>	<b>201,679</b>	<b>192,460</b>	<b>192,460</b>	<b>192,460</b>	( 9,219)	
	UNAPPROPRIATED ENDING FUND BALANCE	305,575	204,183	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>502</b>	<b>RESERVE FUND - GENERAL OPERATIONS</b>								
<b>502-00-000</b>	<b>RESERVE FUND - GENERAL OPERATIONS</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	3,044,331	3,044,331	<b>3,044,331</b>	<b>459,331</b>	<b>459,331</b>	<b>459,331</b>	<b>(2,585,000)</b>	15%
00-4901	TRANSFER FROM GENERAL FUND	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na
	<b>TOTAL RESOURCES</b>	<b>3,044,331</b>	<b>3,044,331</b>	<b>3,044,331</b>	<b>459,331</b>	<b>459,331</b>	<b>459,331</b>	<b>( 2,585,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>TRANSFERS</b>								
00-9901	TRANSFER TO GENERAL FUND	0	485,000	<b>2,100,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>(1,800,000)</b>	14%
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>485,000</b>	<b>2,100,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>( 1,800,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>485,000</b>	<b>2,100,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>( 1,800,000)</b>	
	<b>RESERVED FOR FUTURE EXPENDITURES</b>								
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	<b>944,331</b>	<b>159,331</b>	<b>159,331</b>	<b>159,331</b>	<b>( 785,000)</b>	17%
	<b>TOTAL RESERVED FOR FUTURE EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>944,331</b>	<b>159,331</b>	<b>159,331</b>	<b>159,331</b>	<b>( 785,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>485,000</b>	<b>3,044,331</b>	<b>459,331</b>	<b>459,331</b>	<b>459,331</b>	<b>( 2,585,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	3,044,331	2,559,331	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	na

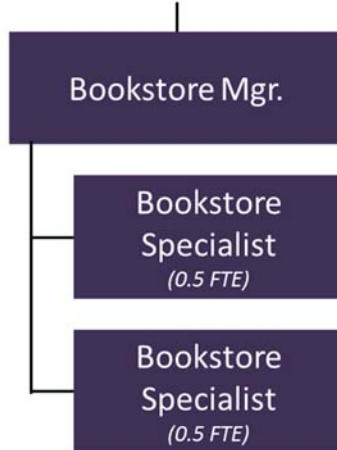
**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>503</b>	<b>RESERVE FUND-INSTR EQUIP REPLACEMENT</b>								
<b>503-00-000</b>	<b>RESERVE FUND-INSTR EQUIP REPLACEMENT</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	25,000	0	0	0	( 25,000)	na
00-4901	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,000)</b>	
	<b>REQUIREMENTS</b>								
	<b>CAPITAL OUTLAY</b>								
00-9575	OTHER EQUIPMENT >\$5000	0	0	25,000	0	0	0	( 25,000)	na
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,000)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,000)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 25,000)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

# College Bookstore

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Chief Financial Officer  
*(Budgeted in Institutional Support)*



POSITION	FTE
Exempt	
Bookstore Manager	1.00
Classified	
Bookstore Specialist	1.00
<b>Total</b>	<b>2.00</b>

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>601</b>	<b>COLLEGE BOOKSTORE</b>								
<b>601-00-000</b>	<b>COLLEGE BOOKSTORE</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	270,217	288,973	<b>335,000</b>	<b>311,432</b>	<b>311,432</b>	<b>311,432</b>	( 23,568)	93%
00-4491	BANK CARD DISCOUNT FEES	( 5,139)	( 6,160)	( 5,292)	( 5,292)	( 5,292)	( 5,292)	0	100%
00-4603	OTHER OPERATING REVENUE	0	7,222	0	0	0	0	0	na
00-4801	BOOKSTORE SALES	416,168	372,989	<b>527,155</b>	<b>527,155</b>	<b>527,155</b>	<b>527,155</b>	0	100%
00-4802	BOOKSTORE CASH OVER/SHORT	0	( 75)	0	0	0	0	0	na
00-5001	BOOKSTORE PURCHASES	330,709	255,830	<b>399,550</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	450	100%
00-5002	PUBLISHER CREDITS	( 39,555)	( 11,078)	( 15,000)	( 15,000)	( 15,000)	( 15,000)	0	100%
	<b>TOTAL RESOURCES</b>	<b>972,400</b>	<b>907,701</b>	<b>1,241,413</b>	<b>1,218,295</b>	<b>1,218,295</b>	<b>1,218,295</b>	( 23,118)	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6107	FT PROFESSIONAL SUPPORT SALARIES	41,195	41,030	<b>45,015</b>	<b>45,015</b>	<b>45,015</b>	<b>45,015</b>	0	100%
00-6302	PART TIME CLASSIFIED WAGES	17,303	22,114	<b>28,308</b>	<b>28,974</b>	<b>28,974</b>	<b>28,974</b>	666	102%
	<b>TOTAL SALARY EXPENSE</b>	<b>58,498</b>	<b>63,144</b>	<b>73,323</b>	<b>73,989</b>	<b>73,989</b>	<b>73,989</b>	666	
	<b>OTHER PAYROLL EXPENSE</b>								
00-6901	SOCIAL SECURITY	4,276	6,971	<b>7,455</b>	<b>5,763</b>	<b>5,763</b>	<b>5,763</b>	( 1,692)	77%
00-6902	WORKERS COMPENSATION INS	274	315	<b>458</b>	<b>350</b>	<b>350</b>	<b>350</b>	( 108)	76%
00-6903	STATE WORKERS BENEFIT FUND	49	71	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	0	100%
00-6904	UNEMPLOYMENT INSURANCE	1,171	1,169	<b>1,758</b>	<b>1,280</b>	<b>1,280</b>	<b>1,280</b>	( 478)	73%
00-6905	PERS	7,591	7,867	<b>12,193</b>	<b>6,313</b>	<b>6,313</b>	<b>6,313</b>	( 5,880)	52%
00-6906	DISABILITY INSURANCE	86	56	<b>226</b>	<b>105</b>	<b>105</b>	<b>105</b>	( 121)	46%
00-6907	LIFE INSURANCE	14	41	<b>77</b>	<b>16</b>	<b>16</b>	<b>16</b>	( 61)	21%
00-6908	HEALTH INSURANCE	7,752	8,109	<b>8,597</b>	<b>8,311</b>	<b>8,311</b>	<b>8,311</b>	( 286)	97%
00-6951	PERS BENEFIT EQUALIZATION FUND	0	0	<b>0</b>	<b>3,239</b>	<b>3,239</b>	<b>3,239</b>	<b>3,239</b>	na
	<b>TOTAL OTHER PAYROLL EXPENSE</b>	<b>21,213</b>	<b>24,599</b>	<b>30,832</b>	<b>25,445</b>	<b>25,445</b>	<b>25,445</b>	( 5,387)	
	<b>MATERIALS &amp; SERVICES</b>								
00-7102	COLLEGE PROMOTIONAL MATERIALS	101	159	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	0	100%
00-7114	PROGRAM ADVERTISING & PROMOTIONS	150	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	na
00-7210	OTHER CONTRACTED SERVICES	150	150	<b>5,006</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	( 1,006)	80%
00-7213	SOFTWARE & LICENSES	750	8,794	<b>3,944</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	556	114%
00-7510	POSTAGE	59	16	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	0	100%
00-7521	SHIPPING & FREIGHT	8,006	6,435	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	0	100%
00-7601	PRINTING & DUPLICATING	161	122	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	na
00-7702	FACILITY LEASE	0	0	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	0	100%
00-7901	SUBSCRIPTIONS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	na
00-7902	ELECTRONIC SUBSCRIPTIONS	0	0	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	na
00-8009	OFFICE SUPPLIES	2,234	554	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	0	100%



**COLUMBIA GORGE COMMUNITY COLLEGE**

Adopted

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>REQUIREMENTS</b>									
00-8011	REFERENCE MATERIALS	0	0	0	0	0	0	0	na
00-8201	CONFERENCE FEES	733	475	1,000	1,000	1,000	1,000	0	100%
00-8205	EMPLOYEE TRAVEL	1,417	1,996	3,000	3,000	3,000	3,000	0	100%
00-8508	EQUIPMENT REPAIR	0	0	500	500	500	500	0	100%
00-8509	FOOD & REFRESHMENTS	17	22	100	100	100	100	0	100%
00-8516	MEMBERSHIP FEES & DUES	300	300	500	500	500	500	0	100%
00-8517	MISCELLANEOUS FEES	0	0	0	0	0	0	0	na
00-8801	FURNITURE <\$5000	109	0	0	0	0	0	0	na
00-8802	INFO TECH EQUIPMENT <\$5000	0	0	1,500	1,500	1,500	1,500	0	100%
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>14,187</b>	<b>19,023</b>	<b>50,920</b>	<b>50,470</b>	<b>50,470</b>	<b>50,470</b>	<b>( 450)</b>	
<b>CAPITAL OUTLAY</b>									
00-9571	FURNITURE >\$5000	0	0	0	0	0	0	0	na
00-9572	INFO TECH EQUIPMENT >\$5000	0	0	0	0	0	0	0	na
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>		<b>93,898</b>	<b>106,766</b>	<b>155,075</b>	<b>149,904</b>	<b>149,904</b>	<b>149,904</b>	<b>( 5,171)</b>	
<b>RESERVED FOR FUTURE EXPENDITURES</b>									
00-9975	RESERVED FOR FUTURE EXPENDITURE	0	0	317,238	298,391	298,391	298,391	( 18,847)	94%
<b>TOTAL RESERVED FOR FUTURE EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>317,238</b>	<b>298,391</b>	<b>298,391</b>	<b>298,391</b>	<b>( 18,847)</b>	
<b>TOTAL REQUIREMENTS</b>		<b>93,898</b>	<b>106,766</b>	<b>472,313</b>	<b>448,295</b>	<b>448,295</b>	<b>448,295</b>	<b>( 24,018)</b>	
UNAPPROPRIATED ENDING FUND BALANCE		296,194	311,431	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>705</b>	<b>STUDENT CLUB FUND</b>								
<b>705-00-711</b>	<b>ENVIRONMENTAL CLUB FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	664	664	664	664	0	100%
00-4704	FUNDRAISING REVENUE	0	0	500	500	500	500	0	100%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	1,164	1,164	1,164	1,164	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>1,164</b>	<b>0</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>705-00-712</b>	<b>PHI THETA KAPPA FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	2,064	616	616	616	( 1,448)	30%
00-4622	MEMBERSHIP DUES REVENUE	0	0	3,108	3,100	3,100	3,100	( 8)	100%
00-4704	FUNDRAISING REVENUE	0	0	4,000	4,000	4,000	4,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>9,172</b>	<b>7,716</b>	<b>7,716</b>	<b>7,716</b>	<b>( 1,456)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8201	CONFERENCE FEES	0	0	716	716	716	716	0	100%
00-8206	STUDENT TRAVEL	0	0	2,000	820	820	820	( 1,180)	41%
00-8510	FUNDRAISING COSTS	0	0	2,013	1,825	1,825	1,825	( 188)	91%
00-8516	MEMBERSHIP FEES & DUES	0	0	2,575	1,975	1,975	1,975	( 600)	77%
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	1,867	2,380	2,380	2,380	513	127%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>9,171</b>	<b>7,716</b>	<b>7,716</b>	<b>7,716</b>	<b>( 1,455)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>9,171</b>	<b>7,716</b>	<b>7,716</b>	<b>7,716</b>	<b>( 1,455)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>9,171</b>	<b>7,716</b>	<b>7,716</b>	<b>7,716</b>	<b>( 1,455)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	1	0	0	0	( 1)	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>705-00-713</b>	<b>STUDENT COUNCIL FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	112	242	242	242	130	216%
00-4704	FUNDRAISING REVENUE	0	0	115	0	0	0	( 115)	na
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>15</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	227	242	242	242	15	107%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>15</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>15</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>227</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>15</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>705-00-716</b>	<b>DELTA ENERGY CLUB</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	989	285	285	285	( 704)	29%
	<b>TOTAL RESOURCES</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>( 704)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-8523	STUDENT ACTIVITIES & EVENTS	0	0	989	285	285	285	( 704)	29%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>( 704)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>( 704)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>0</b>	<b>0</b>	<b>989</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>( 704)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>800-00-610</b>	<b>FEDERAL PELL GRANT PROGRAM</b>								
	<b>RESOURCES</b>								
00-4070	PELL GRANT RESOURCES	2,162,510	1,806,940	2,567,225	2,000,000	2,000,000	2,000,000	( 567,225)	78%
00-4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	3,365	3,095	3,978	3,000	3,000	3,000	( 978)	75%
	<b>TOTAL RESOURCES</b>	<b>2,165,875</b>	<b>1,810,035</b>	<b>2,571,203</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>( 568,203)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7850	PELL GRANT AWARD	2,162,510	1,806,940	2,567,225	2,000,000	2,000,000	2,000,000	( 567,225)	78%
00-8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	3,365	3,095	3,978	3,000	3,000	3,000	( 978)	75%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,165,875</b>	<b>1,810,035</b>	<b>2,571,203</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>( 568,203)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,165,875</b>	<b>1,810,035</b>	<b>2,571,203</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>( 568,203)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,165,875</b>	<b>1,810,035</b>	<b>2,571,203</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>2,003,000</b>	<b>( 568,203)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>800-00-612</b>	<b>FED SUP ED OPPORTUNITY GRANT PROGRAM</b>								
	<b>RESOURCES</b>								
00-4071	SUPPLEMENTAL ED OPP GRANT RESOURCES	52,125	47,025	<b>60,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	( 15,000)	75%
00-4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	1,625	707	<b>3,750</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	( 750)	80%
00-4901	TRANSFER FROM GENERAL FUND	17,375	15,675	<b>18,750</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	( 3,750)	80%
	<b>TOTAL RESOURCES</b>	<b>71,125</b>	<b>63,407</b>	<b>82,500</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	( 19,500)	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7852	SUPPLEMENTAL ED OPPORTUNITY GRANT AWARD	69,500	62,700	<b>78,750</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	( 18,750)	76%
00-8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	1,625	707	<b>3,750</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	( 750)	80%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>71,125</b>	<b>63,407</b>	<b>82,500</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	( 19,500)	
	<b>TOTAL EXPENDITURES</b>	<b>71,125</b>	<b>63,407</b>	<b>82,500</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	( 19,500)	
	<b>TOTAL REQUIREMENTS</b>	<b>71,125</b>	<b>63,407</b>	<b>82,500</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	( 19,500)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>800-00-614</b>	<b>FEDERAL WORK STUDY PROGRAM</b>								
	<b>RESOURCES</b>								
00-4072	FEDERAL WORK STUDY PROGRAM RESOURCES	22,983	19,986	<b>36,000</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	( 13,500)	63%
00-4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	1,532	1,329	<b>2,250</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	( 250)	89%
00-4901	TRANSFER FROM GENERAL FUND	7,661	6,582	<b>9,000</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	( 1,500)	83%
	<b>TOTAL RESOURCES</b>	<b>32,176</b>	<b>27,897</b>	<b>47,250</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	( 15,250)	
	<b>REQUIREMENTS</b>								
	<b>SALARY EXPENSE</b>								
00-6702	FWS AWARD WAGES	30,644	26,568	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	( 15,000)	67%
	<b>TOTAL SALARY EXPENSE</b>	<b>30,644</b>	<b>26,568</b>	<b>45,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	( 15,000)	
	<b>MATERIALS &amp; SERVICES</b>								
00-8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	1,532	1,329	<b>2,250</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	( 250)	89%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,532</b>	<b>1,329</b>	<b>2,250</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	( 250)	
	<b>TOTAL EXPENDITURES</b>	<b>32,176</b>	<b>27,897</b>	<b>47,250</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	( 15,250)	
	<b>TOTAL REQUIREMENTS</b>	<b>32,176</b>	<b>27,897</b>	<b>47,250</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	( 15,250)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na



**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>800-00-616</b>	<b>WM D FORD FED LOAN PROGRAM</b>								
	<b>RESOURCES</b>								
00-4073	DL RESOURCES-SUBSIDIZED	1,102,548	1,025,576	<b>1,487,704</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>( 737,704)</b>	50%
00-4074	DL RESOURCES-UNSUBSIDIZED	1,255,843	584,436	<b>1,696,905</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>( 846,905)</b>	50%
	<b>TOTAL RESOURCES</b>	<b>2,358,391</b>	<b>1,610,012</b>	<b>3,184,609</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>( 1,584,609)</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7870	DIRECT LOAN-SUBSIDIZED	1,102,548	783,695	<b>1,487,704</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>( 737,704)</b>	50%
00-7872	DIRECT LOAN-UNSUB	1,255,843	826,317	<b>1,696,905</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>( 846,905)</b>	50%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,358,391</b>	<b>1,610,012</b>	<b>3,184,609</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>( 1,584,609)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>2,358,391</b>	<b>1,610,012</b>	<b>3,184,609</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>( 1,584,609)</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>2,358,391</b>	<b>1,610,012</b>	<b>3,184,609</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>( 1,584,609)</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

**COLUMBIA GORGE COMMUNITY COLLEGE**

Account	Desc	Audited 2012-13	Audited 2013-14	Adjusted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16	\$Chg Incr(Decr)	% of Prior Bgt
<b>805</b>	<b>SCHOLARSHIP FUND</b>								
<b>805-00-000</b>	<b>SCHOLARSHIP FUND</b>								
	<b>RESOURCES</b>								
00-3000	NET ASSETS/FUND BALANCE	0	0	0	0	0	0	0	na
00-4191	OREGON OPPORTUNITY GRANT RESOURCES	0	0	0	0	0	0	0	na
00-4192	OSAC SCHOLARSHIP RESOURCES	0	0	10,000	10,000	10,000	10,000	0	100%
00-4691	FOUNDATION SCHOLARSHIP RESOURCES	109,685	125,254	125,000	150,000	150,000	150,000	25,000	120%
00-4692	FOUNDATION LOAN RESOURCES	250	1,000	1,000	1,000	1,000	1,000	0	100%
00-4693	FOUNDATION SCHOLARSHIP RESOURCE-GED	0	0	500	500	500	500	0	100%
00-4695	THIRD PARTY SCHOLARSHIP RESOURCES	66,162	50,531	80,000	80,000	80,000	80,000	0	100%
00-4696	CREDIT BASED EDUCATION LOAN RESOURCES	59,559	26,453	70,000	70,000	70,000	70,000	0	100%
00-4901	TRANSFER FROM GENERAL FUND	0	21,164	35,000	35,000	35,000	35,000	0	100%
	<b>TOTAL RESOURCES</b>	<b>235,656</b>	<b>224,402</b>	<b>321,500</b>	<b>346,500</b>	<b>346,500</b>	<b>346,500</b>	<b>25,000</b>	
	<b>REQUIREMENTS</b>								
	<b>MATERIALS &amp; SERVICES</b>								
00-7874	CREDIT BASED EDUCATION LOAN	59,559	26,453	80,000	80,000	80,000	80,000	0	100%
00-7875	FOUNDATION LOAN AWARD	250	1,000	1,000	1,000	1,000	1,000	0	100%
00-7880	FOUNDATION SCHOLARSHIP AWARD	109,685	125,254	125,000	150,000	150,000	150,000	25,000	120%
00-7881	FOUNDATION GED SCHOLARSHIP AWARD	0	0	500	500	500	500	0	100%
00-7882	THIRD PARTY SCHOLARSHIP AWARD	66,162	50,531	70,000	70,000	70,000	70,000	0	100%
00-7885	OSAC SCHOLARSHIP AWARD	0	0	10,000	10,000	10,000	10,000	0	100%
00-8308	GORGE SCHOLAR TUITION WAIVERS	0	21,164	35,000	35,000	35,000	35,000	0	100%
	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>235,656</b>	<b>224,402</b>	<b>321,500</b>	<b>346,500</b>	<b>346,500</b>	<b>346,500</b>	<b>25,000</b>	
	<b>TOTAL EXPENDITURES</b>	<b>235,656</b>	<b>224,402</b>	<b>321,500</b>	<b>346,500</b>	<b>346,500</b>	<b>346,500</b>	<b>25,000</b>	
	<b>TOTAL REQUIREMENTS</b>	<b>235,656</b>	<b>224,402</b>	<b>321,500</b>	<b>346,500</b>	<b>346,500</b>	<b>346,500</b>	<b>25,000</b>	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

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	
<b>Totals</b>	<b>13,790,000.00</b>	<b>3,956,481.25</b>	<b>2,855,000.00</b>	<b>551,590.65</b>	<b>16,645,000.00</b>	<b>4,508,071.90</b>	<b>21,153,071.90</b>	<b>21,153,071.90</b>		

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	1.40%	52,344.95	111,359.75	181,836.74
12/30/2004			51,359.75	51,359.75	
6/30/2005	81,310.15	2.04%	55,049.60	136,359.75	187,719.50
12/30/2005			51,359.75	51,359.75	
6/30/2006	68,792.25	2.73%	57,567.50	126,359.75	177,719.50
12/30/2006			51,359.75	51,359.75	
6/30/2007	74,024.80	3.33%	62,334.95	136,359.75	187,719.50
12/30/2007			51,359.75	51,359.75	
6/30/2008	82,642.00	3.71%	68,717.75	151,359.75	202,719.50
12/30/2008			51,359.75	51,359.75	
6/30/2009	85,317.10	4.15%	76,042.65	161,359.75	212,719.50
12/30/2009			51,359.75	51,359.75	
6/30/2010	87,400.80	4.46%	83,958.95	171,359.75	222,719.50
12/30/2010			51,359.75	51,359.75	
6/30/2011	88,591.10	4.74%	92,768.65	181,359.75	232,719.50
12/30/2011			51,359.75	51,359.75	
6/30/2012	92,614.40	4.94%	103,745.35	196,359.75	247,719.50
12/30/2012			51,359.75	51,359.75	
6/30/2013	92,522.60	5.13%	113,837.15	206,359.75	257,719.50
12/30/2013			51,359.75	51,359.75	
6/30/2014	94,178.30	5.35%	127,181.45	221,359.75	272,719.50
12/30/2014			51,359.75	51,359.75	
6/30/2015	95,276.85	5.52%	141,082.90	236,359.75	287,719.50
12/30/2015			51,359.75	51,359.75	
6/30/2016	95,808.00	5.66%	155,551.75	251,359.75	302,719.50
12/30/2016			51,359.75	51,359.75	
6/30/2017	95,670.70	5.79%	170,689.05	266,359.75	317,719.50
12/30/2017			51,359.75	51,359.75	
6/30/2018	94,971.60	5.91%	186,388.15	281,359.75	332,719.50
12/30/2018			51,359.75	51,359.75	
6/30/2019	93,658.60	6.03%	202,701.15	296,359.75	347,719.50
12/30/2019			51,359.75	51,359.75	
6/30/2020	92,573.00	6.10%	218,786.75	311,359.75	362,719.50
12/30/2020			51,359.75	51,359.75	
6/30/2021	92,562.40	6.18%	238,797.35	331,359.75	382,719.50
12/30/2021			51,359.75	51,359.75	
6/30/2022	92,454.00	6.23%	258,905.75	351,359.75	402,719.50
12/30/2022			51,359.75	51,359.75	
6/30/2023	90,943.65	6.25%	275,416.10	366,359.75	417,719.50
12/30/2023			51,359.75	51,359.75	
6/30/2024	335,000.00	5.66%	51,359.75	386,359.75	437,719.50
12/30/2024			41,879.25	41,879.25	
6/30/2025	375,000.00	5.67%	41,879.25	416,879.25	458,758.50
12/30/2025			31,248.00	31,248.00	
6/30/2026	420,000.00	5.68%	31,248.00	451,248.00	482,496.00
12/30/2026			19,320.00	19,320.00	
6/30/2027	465,000.00	5.60%	19,320.00	484,320.00	503,640.00
12/30/2027			6,300.00	6,300.00	
6/30/2028	225,000.00	5.60%	6,300.00	231,300.00	237,600.00
<b>Totals</b>	<b>3,570,327.10</b>		<b>4,088,394.14</b>	<b>7,658,721.24</b>	<b>7,658,721.24</b>

Dated Date 4/23/2003

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

Bond Component	Par Value	Price	Average Coupon	Average Life
50 Coupon Bonds	1,750,327.10	100.000		11.173
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
<b>Total</b>	<b>3,570,327.10</b>			<b>17.261</b>

## BOND DEBT SERVICE

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

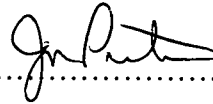
Dated Date                    04/30/2013  
 Delivery Date                04/30/2013

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

# 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 27, 2015

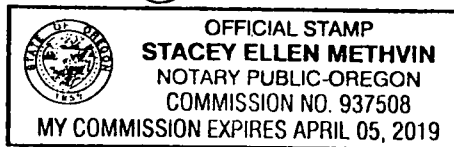


.....

Subscribed and sworn to before me this 2nd  
Day of June, 2015



.....



**NOTICE OF BUDGET HEARING**

A public meeting of the Columbia Gorge Community College will be held on June 9, 2015 at 5:00 pm 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, 2015 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 9:00 a.m. and 5:00 p.m., or online at [www.cgcc.edu/budget](http://www.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 basis of accounting used during the preceding year.

Contact: WBF Morris, Chief Financial Officer Telephone: (541) 506-6050 Email: [wmorris@cgcc.edu](mailto:wmorris@cgcc.edu)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$8,595,585	\$8,444,840	\$3,857,723
Current Year Property Taxes, other than Local Option Taxes	2,438,103	2,312,178	2,351,887
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	3,281,038	3,248,798	3,258,010
Other Revenue from Local Sources	0	0,000	15,000
Revenue from State Sources	5,480,879	4,911,941	5,605,847
Revenue from Federal Sources	4,418,708	6,842,188	4,131,688
Interfund Transfers	843,171	2,482,290	492,700
All Other Budget Resources	1,402,193	1,548,678	1,658,478
<b>Total Resources</b>	<b>\$24,234,432</b>	<b>\$27,498,500</b>	<b>\$27,583,185</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$8,307,918	\$8,170,693	\$7,689,514
Materials & Services	2,971,972	3,879,681	3,734,524
Financial Aid	3,887,715	6,399,463	4,247,688
Capital Outlay	429,085	883,834	143,780
Debt Service	1,736,858	1,803,408	1,847,887
Interfund Transfers	843,171	2,482,480	492,700
Operations Contingency	0	585,500	400,000
All Other Expenditures	0	0	0
Unappropriated Ending Fund Balance & Reserves	4,207,710	2,772,463	3,578,857
<b>Total Requirements</b>	<b>\$24,234,432</b>	<b>\$27,498,500</b>	<b>\$27,583,185</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$4,060,874	\$4,337,414	\$4,135,826
FTE	51	53	51
Academic Support	\$910,561	\$1,002,478	\$1,026,878
FTE	13	14	14
Student Services other than Student Loans and Financial Aid	\$1,433,348	\$1,870,827	\$1,201,857
FTE	15	15	9
Student Loans and Financial Aid	\$1,614,313	\$8,230,518	\$4,378,899
FTE	4	2	2
Plant, Service	\$387,500	\$493,823	\$443,278
FTE	14	14	14
Instructional Support	\$3,417,832	\$3,756,234	\$2,562,876
FTE	28	27	18
Facility Maintenance	\$1,199,521	\$1,430,070	\$1,060,183
FTE	1	1	1
Facilities Acquisition and Construction	\$324,312	\$892,530	\$433,780
FTE	0	0	0
Interfund Transfers	843,171	2,482,480	492,700
Debt Service	1,733,180	1,803,408	1,847,887
Operations Contingency	0	585,500	400,000
Unappropriated Ending Fund Balance and Reserves	4,207,710	2,772,463	3,578,857
<b>Total Requirements</b>	<b>\$24,234,432</b>	<b>\$27,498,500</b>	<b>\$27,583,185</b>
<b>Total FTE</b>	<b>128</b>	<b>128</b>	<b>103</b>

**STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING**  
 Oregon Community College enrollment has fallen by over 20% from recession era peaks. The fiscal year 2015-16 budget reduces Columbia Gorge Community College's operational size to align with current enrollment levels and resource constraints. Enrollment is expected to remain at lowered levels for the next two to three years while the economy continues to expand at a rapid pace which reduces demand for professional training. The majority of college reductions are in the functional areas of Instructional Support, Student Services, and Facility Maintenance. All current programs, degrees, and certificates are maintained in fiscal year 2015-16. Average class sizes are expected to increase from the mid-30s in the current year to the low 40s in the 2015-16 academic year. Columbia Gorge Community College will continue to offer smaller class sizes than state-wide community college averages. This budget allocates funds for a full update to the college's academic master plan. The current academic master plan expires in 2016.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2013-14	Rate or Amount Imposed This Year 2014-15	Rate or Amount Approved Next Year 2015-16
Maintenance Rate Levy (Rate Limit \$5.7703 per \$1,000)	0.2703	0.2703	0.2703
Local Option Levy			
Levy For General Obligation Bonds	1.378,013	1.381,526	1,421,325

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$16,100,000	
Pension Obligation Bonds	4,886,670	
Full Faith and Credit Bonds	1,810,645	
<b>Total</b>	<b>\$22,797,315</b>	

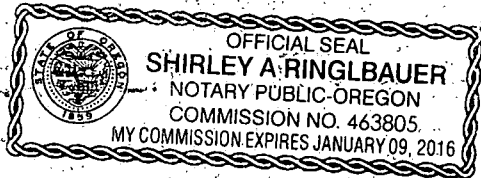
# Affidavit of Publication

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 27, 2015

Cecilia Fix

Subscribed and sworn to before me this 29th day of May 2015



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



**NOTICE OF BUDGET HEARING**

A public meeting of the Columbia Gorge Community College will be held on June 9, 2015 at 6:00 pm 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, 2015 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 8:00 a.m. and 5:00 p.m., or online at [www.cgcc.edu/budget](http://www.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 basis of accounting used during the preceding year.

Contact: Will Norris, Chief Financial Officer Telephone: (541) 506-6050 Email: [wnorris@cgcc.edu](mailto:wnorris@cgcc.edu)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$6,595,586	\$6,444,840	\$3,857,723
Current Year Property Taxes, other than Local Option Taxes	2,438,103	2,312,179	2,361,887
Current Year Local Option Property Taxes	0	0	0
Tuition and Fees	3,261,038	3,248,796	3,256,910
Other Revenue from Local Sources	0	6,000	15,000
Revenue from State Sources	5,469,629	4,611,041	5,808,847
Revenue from Federal Sources	4,419,706	6,842,188	4,131,669
Interfund Transfers	643,171	2,482,780	492,700
All Other Budget Resources	1,407,198	1,548,678	1,658,429
<b>Total Resources</b>	<b>\$24,234,432</b>	<b>\$27,496,500</b>	<b>\$21,583,165</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$8,397,916	\$8,739,693	\$7,689,514
Materials & Services	2,971,972	3,829,661	3,234,564
Financial Aid	3,867,715	6,399,463	4,247,888
Capital Outlay	409,089	883,834	143,780
Debt Service	1,736,858	1,803,406	1,847,867
Interfund Transfers	643,171	2,482,480	492,700
Operating Contingency	0	585,500	400,000
All Other Expenditures	0	0	0
Unappropriated Ending Fund Balance & Reserves	6,207,710	2,772,463	3,526,852
<b>Total Requirements</b>	<b>\$24,234,432</b>	<b>\$27,496,500</b>	<b>\$21,583,165</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Instruction	\$4,060,874	\$4,337,414	\$4,135,829
FTE	51	53	47
Academic Support	\$910,561	\$1,002,428	\$1,026,979
FTE	13	11	11
Student Services other than Student Loans and Financial Aid	\$1,435,348	\$1,929,827	\$1,303,957
FTE	15	15	9
Student Loans and Financial Aid	\$3,914,313	\$6,230,516	\$4,318,893
FTE	4	4	2
Public Service	\$387,509	\$493,623	\$443,279
FTE	4	4	4
Institutional Support	\$3,417,932	\$3,736,234	\$2,562,876
FTE	28	27	18
Facility Maintenance	\$1,199,521	\$1,430,070	\$1,090,153
FTE	14	14	11
Facilities Acquisition and Construction	\$324,312	\$692,539	\$433,780
FTE	0	0	0
Interfund Transfers	643,171	2,482,480	492,700
Debt Service	1,733,180	1,803,406	1,847,867
Operating Contingency	0	585,500	400,000
Unappropriated Ending Fund Balance and Reserves	6,207,710	2,772,463	3,526,852
<b>Total Requirements</b>	<b>\$24,234,432</b>	<b>\$27,496,500</b>	<b>\$21,583,165</b>
<b>Total FTE</b>	<b>129</b>	<b>128</b>	<b>102</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING**  
 Oregon Community College enrollment has fallen by over 20% from recession era peaks. The fiscal year 2015-16 budget reduces Columbia Gorge Community College's organizational size to align with current enrollment levels and resource constraints. Enrollment is expected to remain at lowered levels for the next two to three years while the economy continues to expand at a rapid pace which reduces demand for professional retraining. The majority of college reductions are in the functional areas of Institutional Support, Student Services, and Facility Maintenance. All current programs, degrees, and certificates are maintained in fiscal year 2015-16. Average class sizes are expected to increase from the mid-teens in the current year to the low twenties in the 2015-16 academic year. Columbia Gorge Community College will continue to offer smaller class sizes than state-wide community college averages. This budget allocates funds for a full update to the college's academic master plan. The current academic master plan expires in 2016.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed Last Year 2013-14	Rate or Amount Imposed This Year 2014-15	Rate or Amount Approved Next Year 2015-16
Permanent Rate Levy (Rate Limit \$0.2703 per \$1,000)	0.2703	0.2703	0.2703
Local Option Levy			
Levy For General Obligation Bonds	1.379,013	1.391,526	1.421,325

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$16,105,000	
Pension Obligation Bonds	4,986,970	
Full Faith and Credit Bonds	1,610,645	
<b>Total</b>	<b>22,702,615</b>	

May 27, 2015  
 #6891

**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 2015-2016, as approved by the Budget Committee on May 7, 2015 in the total amount of \$21,198,166 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, 2015, and for the purposes shown below are hereby appropriated:

**GENERAL FUND**

Appropriations by Budget Category	
Instruction	\$ 3,479,582
Academic Support	1,026,979
Student Services	758,201
Institutional Support	2,437,876
Financial Aid	24,393
Plant Operations & Maintenance	956,823
Contingency	400,000
Debt Service	36,822
Transfers to Special Funds	62,500
<b>Total General Fund Appropriations</b>	<b>\$ 9,183,176</b>
Reserved for Future Expenditure	944,621
Total Unappropriated Ending Fund Balance	548,660
<b>Total General Fund Requirements</b>	<b>\$ 10,676,457</b>

**SPECIAL REVENUE FUNDS**

**GRANT FUND**

Personnel Services	637,834
Materials & Services	828,137
Capital Outlay	10,000
<b>Total Appropriation</b>	<b>\$ 1,475,971</b>
Reserved for Future Expenditure	20,649
Unappropriated Ending Fund Balance	5,756
<b>Total Requirements</b>	<b>\$ 1,502,376</b>

**BUILDING LEASE FUND**

Personnel Services	24,285
Materials & Services	39,045
Transfers to General Fund	130,200
Total Appropriation	<u>\$ 193,530</u>
Total Unappropriated Ending Fund Balance	<u>35,040</u>
Total Requirements	<u><u>\$ 228,570</u></u>

**CAPITAL PROJECTS FUND**

Materials & Services	300,000
Debt Service	87,000
Total Appropriation	<u>\$ 387,000</u>
Total Unappropriated Ending Fund Balance	<u>258,787</u>
Total Requirements	<u><u>\$ 645,787</u></u>

**STATE CAPITAL PROJECTS FUND**

Capital Outlay	11,320
Total Appropriation	<u>\$ 11,320</u>
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 11,320</u></u>

**DEBT SERVICE FUND - DISTRICT G.O. BONDS**

Debt Service	1,421,325
Total Appropriation	<u>\$ 1,421,325</u>
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 1,421,325</u></u>

**DEBT SERVICE FUND - PENSION BONDS**

Debt Service	302,720
Total Appropriation	<u>\$ 302,720</u>
Reserved for Future Expenditure	1,255,618
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 1,558,338</u></u>

**RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE**

Materials & Services	70,000
Capital Outlay	122,460
Total Appropriation	<u>\$ 192,460</u>
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 192,460</u></u>

**RESERVE FUND - GENERAL OPERATIONS**

Transfers	300,000
Total Appropriation	<u>\$ 300,000</u>
Reserved for Future Expenditure	159,331
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 459,331</u></u>

**RESERVE FUND - INSTRUCTIONAL EQUIPMENT**

Materials & Services	-
Total Appropriation	<u>\$ -</u>
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ -</u></u>

**COLLEGE BOOKSTORE ENTERPRISE FUND**

Personnel Services	99,434
Materials & Services	50,470
Total Appropriation	<u>\$ 149,904</u>
Reserved for Future Expenditure	298,391
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 448,295</u></u>

**STUDENT FUND**

Materials & Services	9,407
Total Appropriation	<u>\$ 9,407</u>
Total Unappropriated Ending Fund Balance	<u>-</u>
Total Requirements	<u><u>\$ 9,407</u></u>

**FINANCIAL AID FUND**

Personnel Services	30,000
Materials & Services	3,668,000
Total Appropriation	<u>\$ 3,698,000</u>
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	-
Total Requirements	<u><u>\$ 3,698,000</u></u>

**SCHOLARSHIP FUND**

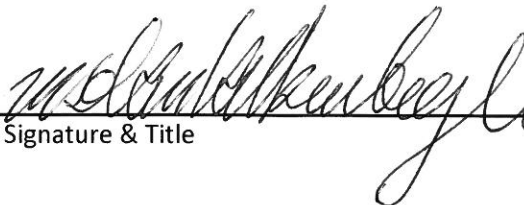
Materials & Services	346,500
Total Appropriation	<u>\$ 346,500</u>
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	-
Total Requirements	<u><u>\$ 346,500</u></u>
<b>GRAND TOTAL APPROPRIATIONS</b>	<b>\$ 17,671,313</b>
Reserved for Future Expenditure	2,678,610
Grand Total Unappropriated Ending Fund Balance	848,243
<b>Grand Total Budget</b>	<u><u>\$ 21,198,166</u></u>


**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 \$1,421,325 for District General Obligation Bonds; and that these taxes are hereby imposed and categorized for the tax year 2015-2016 upon the assessed value of all taxable property within the district.

	Subject to the Education Limitation	Excluded from Limitation
General Fund	\$0.2703/\$1,000	\$ -
Debt Service Fund - District G.O. Bonds	\$ -	\$ 1,421,325.00

The above resolution statements were approved and declared adopted on this ninth day of June 2015.

  
Signature & Title

  
5/9/15

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

# FORM ED-50 2015-2016

To assessor of Hood River County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Columbia Gorge Community College has the responsibility and authority to place the following property tax, fee, charge, or assessment

District name

on the tax roll of Hood River County. The property tax, fee, charge, or assessment is categorized as stated by this form.

County Name

<u>400 E Scenic Dr</u>	<u>The Dalles</u>	<u>OR</u>	<u>97058-3434</u>	<u>6/22/2015</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP Code</small>	<small>Date Submitted</small>
<u>Will Norris</u>	<u>Chief Financial Officer</u>	<u>(541) 506-6050</u>	<u>wnorris@cgcc.edu</u>	
<small>Contact person</small>	<small>Title</small>	<small>Daytime telephone number</small>	<small>Contact person e-mail address</small>	

**CERTIFICATION**— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or 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 levied (within permanent rate limit).....1	0.2703		Excluded from Measure 5 Limits
2. Local option operating tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			0.00
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 ..... 4b			1,421,325.00
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			1,421,325.00

**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. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> district.....7	

**PART III: SCHEDULE OF LOCAL OPTION TAXES**— Enter all local option taxes on this schedule. If there are more than two 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	Tax amount —or— rate authorized per year by voters

(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.**

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

# FORM ED-50 2015-2016

To assessor of Wasco County

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions 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>	<u>The Dalles</u>	<u>OR</u>	<u>97058-3434</u>	<u>6/22/2015</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Will Norris</u>	<u>Chief Financial Officer</u>	<u>(541) 506-6050</u>	<u>wnorris@cgcc.edu</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

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	Rate —or— Dollar Amount		
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