

Columbia Gorge Community College

*Adopted Budget
2018-2019*



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Columbia Gorge Community College Budget Calendar

FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

Date	Action
January 10	Budget Plan and Call to Action - Budget dates and steps communicated to Quality Council
January 24	Budget information and brainstorming session with Budget Managers - Introduce Budget Development Tool for identifying areas college-wide to – <ul style="list-style-type: none"> • Encourage budget managers to participate in the process and make important improvements in the budget (make budget a better and more effective tool for staff) • Increase enrollment • Identify “Witty Ideas” for improving budget / reducing college expenses and improving processes...
February 13	College Board of Education Meeting (Hood River) <ul style="list-style-type: none"> • Appoint Budget Officer • Review budget calendar
March 7	1 st Review of Summary Budget Forecast with Interim President <ul style="list-style-type: none"> • General Fund materials and services budgeting complete • Status on grant budgeting • Overall status and next steps reviewed
March 23	1 st Review of Budget Summary and Staff Proposed Ideas and Initiatives with Executive Leadership Team
April 10	Board Elects Budget Committee Citizen Members (3 year terms) to Open Seats. Budget Committee Built.
March 23 – April 24	Finalize Budget Initiatives and Forecast with Executive Leadership Team

April 18	1 st Small Group Session (Budget Committee Members) to learn about CGCC operations – based on the current 2017 / 18 CGCC Budget, within the boundaries of Oregon Local Budget Law.
April 24	2 nd Small Group Session (Budget Committee Members) to learn about CGCC operations – based on the current 2017 / 18 CGCC Budget, within the boundaries of Oregon Local Budget Law.
April 27 - May 4	Publication of Budget Committee Meeting Notices Publish Public Notice of First Budget Committee Meeting (Publish once 5-30 days prior to First Budget Committee Meeting) <ul style="list-style-type: none"> • Hood River News and The Dalles Chronicle
May 1	Final Review of Proposed Budget with Interim President
May 10 (Thursday) 6:00 pm	First Budget Committee Meeting (The Dalles) The Budget Committee meets as needed to review and approve the budget.
May 24 (Thursday) 6:00 pm	Second Budget Committee Meeting (Hood River) The Budget Committee meets as needed to review and approve the budget.
June 8 th – 12 th	Publication of Budget Hearing Notice and Financial Summary College Board of Education Meeting Publish Notice of Budget Hearing and Financial Summary (Publish once 5-30 days prior to Budget Hearing) <ul style="list-style-type: none"> • Hood River News and The Dalles Chronicle • Columbia Gorge Community College, cgcc.us/budget-finance
June 12 (Tuesday) 6:00 pm	College Board of Education Meeting & Budget Hearing (The Dalles) <ul style="list-style-type: none"> • Board of Education holds Budget Hearing • Board Approves Budget Resolution to Adopt Budget, Make Appropriations, Levy and Categorize Property Taxes
July 15	Filing Deadline Deadline for Budget Officer to file all Property Tax Levy Forms, Adopted Budget Resolutions and Adopted Budget Document with County Assessors

**Columbia Gorge Community College
2018-19 Budget Committee**

Position #	Name	County	Term Ending
1	Sarah Segal Board Member	Wasco	June 30, 2021
2	Dana Campbell Board Member	Wasco	June 30, 2021
3	Dr. Lee Fairchild Board Member	Hood River	June 30, 2019
4	Charlotte Arnold Board Member	Hood River	June 30, 2019
5	Kim Morgan Board Member	Wasco	June 30, 2021
6	Stu Watson Board Member	Hood River	June 30, 2019
7	Kevin McCabe Board Member	Wasco	June 30, 2021
8	Karen Fairchild	Hood River	June 30, 2021
9	Tim Arbogast	Hood River	June 30, 2021
10	Marc Berry	Wasco	June 30, 2021
11	Jon Farquharson	Wasco	June 30, 2018
12	John Hutchison	Wasco	June 30, 2018
13	Marilyn Wong	Wasco	June 30, 2020
14	Brock Critchfield	Wasco	June 30, 2021

Board Members serve a four-year term. Budget Committee position numbers 8 through 14 serve a three-year term and are selected from the College District through an application process.

Administration

Lori Ufford, Interim President & Chief Academic Officer

Dr. Eric Studebaker, Chief Student Services Officer

Bill Bohn, Chief Technology and Planning Officer

Eric Stasak, Interim Chief Financial Officer

Courtney Judah, Director of Human Resources

Tiffany Prince, Executive Assistant to the President, Board of Education, & Budget Committee



Lori Ufford

2018-19 Presidential Budget Message

May 2, 2018

As required by Oregon State Budget Law, and the Oregon Community College Accounting Manual and other applicable policies, we present to the Columbia Gorge Community College (CGCC) Budget Committee and the Board of Education our proposed budget for the 2018-19 fiscal year. The college budget for 2018-19 represents a quantitative expression of the mission of CGCC providing for the highest quality of education possible, supporting student success and enrollment growth while maintaining costs at a reasonable level. There are many challenges impacting the College's fiscal planning:

1. Sustaining capacity increases resulting from multi-year cost reducing furloughs in key functional areas
2. Addressing the impact of multi-year enrollment declines
3. Leveling out of biennium gains in state support by increased costs in PERS, Health benefits, and other unfunded obligations

In the 2018-19 proposed budget you will find alignment with our college mission of "building dreams and transforming lives by providing lifelong educational programs that strengthen our community". Through strategic investments to address fiscal sustainability, enrollment growth and instructional programming the college is poised to meet the needs of our students, communities and our new President.

Over the past several years, Oregon has experienced statewide enrollment declines. From its highest enrollment in 2012 to now, CGCC has experienced a 31% decline in FTE enrollment. The enrollment trend can be attributed to many factors including improvements in the economy and lower unemployment rates which result in fewer people seeking higher education and retraining opportunities. To encourage enrollment growth, this budget prioritizes three investments: continued support of recruiting and outreach as established in the 2017-18 budget, expansion of dual-credit, and investment in alternative delivery methods to expand access to remote rural areas of our service district. Through these efforts and the increased stability of Oregon Promise we are setting our sights on a modest enrollment increase in 2018-19.

Achieving fiscal sustainability will continue to be a perennial issue with declining enrollments and increasing costs related to the Public Employees Retirement System

(PERS), health benefits and other employee related benefits. It is imperative that we continue to educate faculty, staff, students and our communities of these real challenges and recognize the difficult fiscal circumstances that rising costs present to our budget. Costs related to continuation of a .75 Chief Finance Officer position are represented in this proposal. After several years of transition, and significant loss in other key finance positions, it is essential that we continue to provide continuity and oversight related to the overall fiscal health of the institution. With guidance from the President and CFO, we will continue to identify efficiencies, reduce spending wherever possible and seek additional funding opportunities through grants and contracts.

Given the opportunities in front of the college we are optimistic that change is on the horizon. The faculty and staff are dedicated to providing the residents of Hood River and Wasco counties with comprehensive, student-centered, and accessible educational opportunities. CGCC is committed to increasing its presence in our communities and this budget provides the foundation for the college to expand its critical role in the educational, cultural and economic development of our region while maintaining our organizational stability.

Lori Ufford
Interim President/Chief Academic Officer



Mission, Vision, and Core Themes

<p>Mission: Columbia Gorge Community College builds dreams and transforms lives by providing lifelong educational programs that strengthen our community.</p> <p>Vision: Be the first option of choice for education and training services in the communities we serve.</p> <p>Values: Respect for the Individual, Community Focus, Integrity, Excellence, Commitment to Learning, Service</p>	
<p>Core Themes Standards 1,3,4,5</p>	<p>Building Dreams (Opportunities)</p> <p>PLANNING STATEMENT: <i>CGCC offers multiple environments and opportunities for people to grow personal and intellectual skills by:</i></p> <p>Objective A1: Provide a local option for obtaining quality education at an affordable price</p> <p>Objective A2: Providing college credit opportunities for high school students</p> <p>Objective A3: Serving the diversity of the college's service area</p> <p>Objective A4: Meeting the expectations of CGCC's student body</p>
	<p>Transforming Lives (Education)</p> <p>PLANNING STATEMENT: <i>CGCC provides learning resources for a sustainable future for individuals by:</i></p> <p>Objective B1: Applying processes that lead to student retention</p> <p>Objective B2: Applying processes that lead to student progress, certificate/degree completion, and/or employment</p> <p>Objective B3: Ensuring student proficiency in course, program and institutional student learning outcomes</p>
	<p>Strengthening Our Community (Partnerships)</p> <p>PLANNING STATEMENT: <i>CGCC provides learning resources for a sustainable future for individuals by:</i></p> <p>Objective C1: Cultivating productive business and industry relationships</p> <p>Objective C2: Creating, maintaining, and growing community relationships</p>
<p>Standard 2</p>	
<p>#1 Governance</p>	
<p>#2 Human Resources</p>	
<p>#3 Educational Resources</p>	
<p>#5 Library Information</p>	
<p>#4 Student Support</p>	
<p>#6 Financial Resources</p>	
<p>#7 Physical & Technological Infrastructure</p>	

Understanding This Proposed Budget Document

This budget is built with the end-user in mind, following - wherever possible - the requests of the CGCC Board Budget Committee.

We have included charts and tables that allow fund balance changes and ending fund balances to be seen at a glance, in this front section of the document.

We have included variance tables and expense details to clearly identify where changes in the budget are taking place.

Unfortunately, the personnel budgeting from the current budget year 2017 / 18 does not match this 2018 / 19 proposed budget, due to a problem in last year's budget build. We have corrected this problem and the corresponding variances are spelled out in detail. We will be reviewing this in detail at the Budget Committee Meeting.

Here's what this problem looks like –

Description	Actual 2015-16	Actual 2016-17	Adjusted 2017-18	Proposed 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
GENERAL FUND REQUIREMENTS						
INSTRUCTION						
GENERAL ACADEMIC INSTRUCTION						
ARTS & HUMANITIES	162,591	163,736	148,705	167,264	18,559	112%

Notice how the Adjusted 2017 -18 budget amount of \$148,705 is a stark decline from the prior year (2016/17) followed by a higher amount in this proposed budget of 12% to \$167,264, an expense level which is much more in-line with the \$163,736 from the prior year (2016-17) budget.

Our Variance Overview – Part Time and Full Time Personnel table that you will find in this proposed budget explains this situation – and all others - in detail –

Variance Overview			
Part Time and Full Time Personnel			
2018 / 19 CGCC Budget Development			
Department	Amount	Cost Increase / Decrease / or Neutral	Notes
101 Arts & Humanities	\$ 14,439.00	I	PT Faculty wages
	\$ 5,173.00	I	Social Security reported incorrectly in 17-18

In this case, our Variance Overview explains that the cost increases in this department are due to \$14,439 being budgeted additionally for part time faculty wages and \$5,173 required to correct our budgeted Social Security expense.

This budget problem from 2017 / 18 is visible throughout many departments, not just the Arts and Humanities department.

This is a BUDGET problem from 2017 / 18 and NOT AN OPERATIONAL ISSUE. We have paid our Social Security obligations correctly throughout the year and we have paid our part time faculty instructors. Our operational audit is CLEAN.

We are re-establishing our budget baseline and moving-forward from here.

In order to provide an operational understanding of this budget and our college, we have provided an estimated General Fund summary schedule that ties directly with the summary data tables of the budget schedule of revenues and expenditures.

In order to spark discussion about our proposed investment focus for this upcoming year, we have provided a clear overview of our proposed initiatives.

Budget Process Priorities

Our 2018 – 19 budget development process at CGCC is based on these priorities:

Transparent

We have built our budget and presentation of our budget materials in a manner that leads to a clear view of –

- Budget challenges and conditions that impact this budget
- Beginning and forecast ending fund balances for the General Fund and all enterprise and reserve funds
- Significant trends (enrollment, state funding, tuition ...) that are impacting this budget
- Budget variances compared to the previous year budget
- Funded initiatives that are designed to significantly improve the college's future operational condition

Inclusive

Our budget development process started with college-wide presentations, informing all budget managers and faculty leadership of our process and goals for the budget build and training for implementing the Budget Development Tool. This simple tool is designed to solicit ideas for -

- Improving the budget structure to better serve our faculty and staff
- Key investments to increase enrollment that we don't want to miss
- Where we can save money now (improved stewardship of resources)
- Witty ideas that will help us serve students

Open-Minded

Throughout the process we have continually asked ourselves what we can be doing better. We asked what other, leading community colleges, are doing better. We have solicited feedback from faculty and staff on how we can improve our budget and invest for the future to grow enrollment.

Budget Summary

Budget goal and funding objectives – CGCC is budgeting to close operational funding gaps resulting from lower enrollment and increasing costs and INVEST strategically for enrollment growth and to address college needs (Initiatives).

(Goals and Funding Objectives = Pages #12 and #19) (Increasing Costs = Budget Challenges, page #20)
(Investments for growth and to address college needs = Proposed Initiatives, page #21)

Multiply resources and leverage effort – As a small school, ideally everything we do accomplishes more than one thing. We build a budget that allocates revenues and expenditures, increases involvement of staff and faculty in the budget building process, fixes budget problems, AND uses the budget building process as a team building tool that leads to new ideas and a plan for growing enrollment and commitment to the plan. (Pages #12 and #19)

CGCC enrollment trend is negative. Our current year budget 2017 / 18 was built on an expectation of 5% enrollment growth. This means that we have existing operational expenses that will be covered by additional revenue that was not originally budgeted and by our operational cost savings (cost management). (Enrollment chart, page #14)

This current budget year 2017 / 18, CGCC will add to its overall Operational and Reserve fund balances. This is occurring even though we have an enrollment decline. This is due to unbudgeted revenue (state revenue higher than planned and “Armory” funds) and good cost management; CGCC will add approx. \$536,000 in additional fund balance. (Multi Year Fund Balances, Page #17)

CGCC revenues in the new budget year 2018 /19 are slightly less than this current budget year 2017 / 18. We have carefully reviewed each revenue source and budgeted to actual receivables (actual revenue levels). We have re-introduced budgeting for bad-debt very modestly. There was no budgeting for bad-debt write-offs in this current budget year, although -\$70,000 was written off last year. Without the impact of the “Armory Funds” this current budget year, the operating revenues for 2018 / 19 would compare slightly higher. (Page #77)

Although CGCC revenues are only slightly lower this new budget year (2018/19), CGCC expenses are much higher. The tuition and fee loss shown is a deficit driver that needs to be overcome with additional revenue. Some could say that the unbudgeted state revenue covers this, but operationally, we are operating on a lower enrollment than anticipated, which becomes our new baseline, billable credit production. Just as we budget-in the increased state revenue, we pull-out the revenue from the anticipated 2017 / 18 enrollment growth that didn’t materialize. (Deficit Drivers - Page #20)

With enrollment declining and costs increasing, CGCC is operating on the defensive. This budget aims to put CGCC on the offense, by introducing two strong budget initiatives for enrollment growth (the beginning of an enrollment growth plan) – Dual Credit and Credits Free at 15 Credits and Above, funding a new education resource planning software + distance ed

equipment + improvements in website and information technology infrastructure, and funding key new positions.

CGCC has very recently learned more of the details about the costs of the new educational resource planning (ERP) software and timing. The total cost of the system is approximately \$530,000, to be paid in 3 installments over 3 years. To budget a scenario on how CGCC would handle this, we have proposed a \$735,000 loan (net \$700,000 after closing costs) that would -

- Cover the \$530,000 acquisition cost
- Allows CGCC between \$60,000 and \$70,000 to possibly replace our out-dated distance ed platform “Moodle”, possibly replacing it with “Canvas”.
- Cover the first year \$108,000 maintenance cost of the new ERP system. The first year of the system (2018/19) we have the approx. \$97K payment for the existing Roguenet ERP system covered by the General Fund.

The loan payment of this possible loan is approx.. \$96,000

Budget Goals

This year, our budget goals are to:

1. Roll-out the new CGCC Budget Development Process, making the entire budget building process more inclusive, transparent, and useful for the college (as mentioned, above).
2. Re-introduce and train staff to a system for entering budget data that significantly reduces budget development errors and that can be repeated again next year.
3. Identify and fix all budget problems from the prior year (previous example, above). This includes making budget structural improvements to allow managers clearer view of their expenses.
4. Tighten up estimates for revenue and expenditures using multi-year actual data. (Eliminate over-estimated revenue projections and under-budgeted expenses)
5. Identify cost increases early in the process, allowing us time for finding off-setting cost savings and developing plans for increasing revenue.
6. Close the operational funding / expense gap – as well as we can – while providing both a stable operational environment and discretionary resources for the incoming new president.
7. Introduce small group sessions for Budget Committee members, offering an informal environment to discuss and answer questions concerning a wide variety of financial aspects of the college, incl. Public Employee Retirement System (PERS) impacts, multi-year operational, reserve, and enterprise fund balances, enrollment, Board of Education financial reserve status vs. requirements, state funding, accounting structure... All based on this current operational year and well within the allowances and boundaries of Oregon Budget Law.
8. Implement improvements requested by the Board of Education Budget Committee for both budget content and Budget Committee Meeting(s).
9. Have strong grant manager involvement and ownership in developing grant budgets.
10. Develop clear initiatives and corresponding funding sources for improving the college.

Enrollment and State Funding

Our CGCC full-time equivalent student enrollment drives the overwhelming majority of our college operational funding. 84% of our General Fund resources are either directly (tuition and fees) or indirectly (Community College Strategic Funds) derived from it.

Chart #1—following page - displays our CGCC multi-year enrollment history.

When looking at chart #1, you will see that 2018 enrollment declined below 2017 by an estimated -2%. We budgeted however an enrollment increase of 5% on a 4.4% increase in tuition and fee and we budgeted expenditures for this current 2017 / 18 budget year on the basis of meeting this enrollment increase. This alone creates an operational funding gap of approximately -\$269,519.

Chart #1 – Enrollment (CGCC Full Time Equivalent Student (FTE) Multi – Year Chart

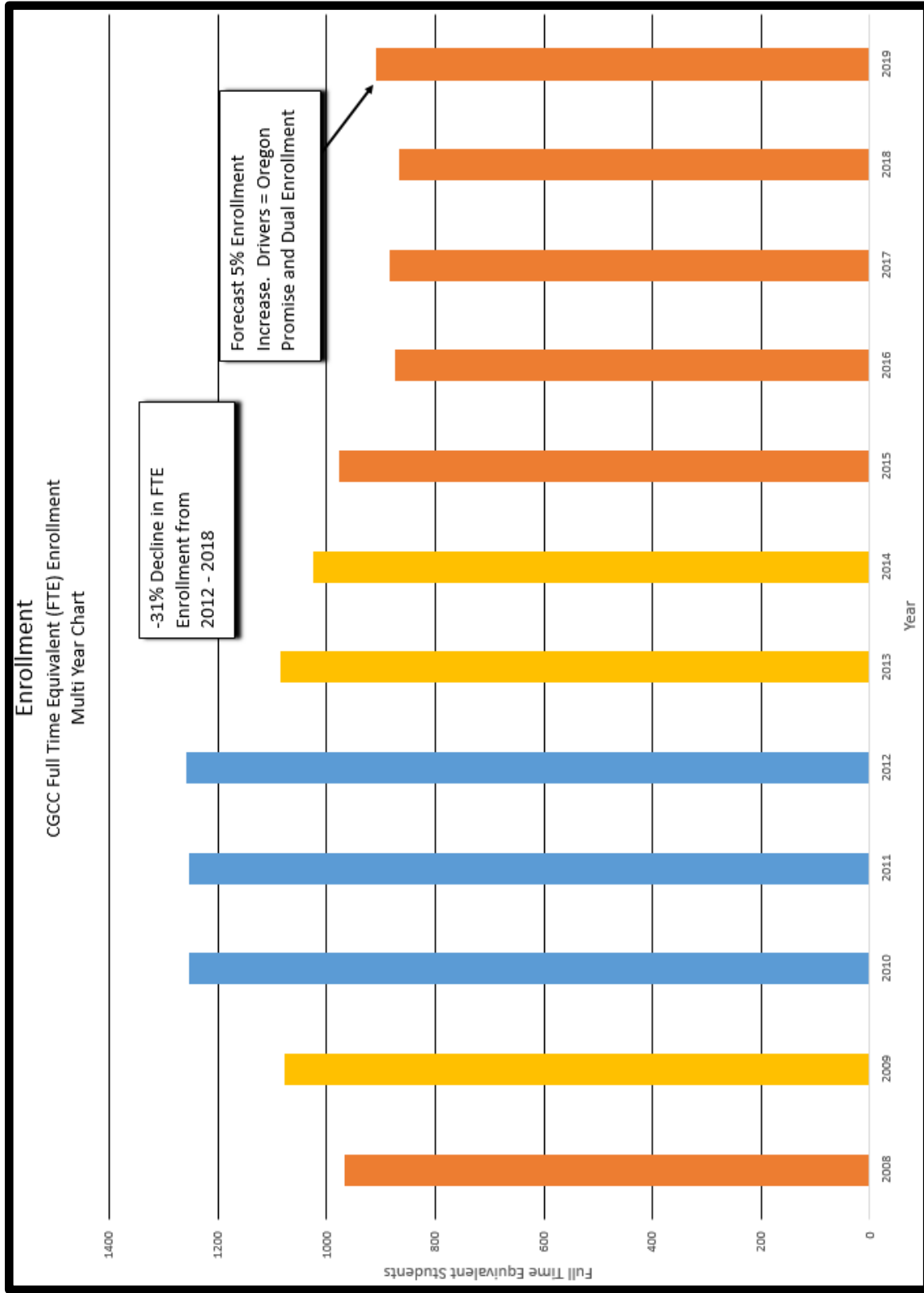
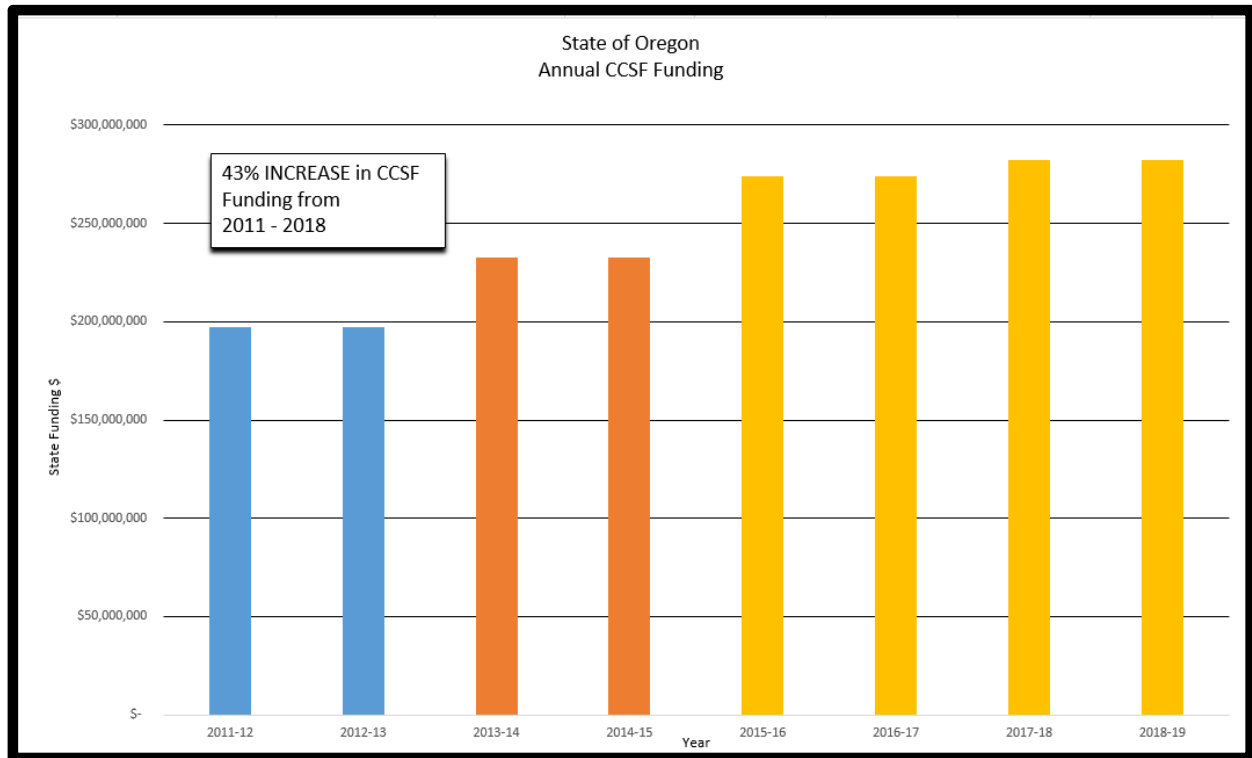


Chart #2 – State of Oregon Community College Strategic Funds (CCSF) Multi – Year Chart



Although the State of Oregon has failed to restore higher education funding to the same inflation adjusted amount before the great recession¹ (16.3% inflation adjusted gap), state funding has been on a strong increase since 2013, increasing 43% (not inflation adjusted). It is this increase in state funding, combined with draw-downs in CGCC college reserve funds, that has offset our CGCC losses in tuition and fee revenue and allowed CGCC to meet increased operational expenses such as increases in personnel, health care and Public Employee Retirement System (PERS) costs.

¹ Pacific Standard – Dwyer Gunn August 24, 2017

Multi-Year Operational and Reserve Fund Balances

Chart #3 – CGCC Total Multi-Year Fund Balance – Operational and Reserve Funds

GRAPH

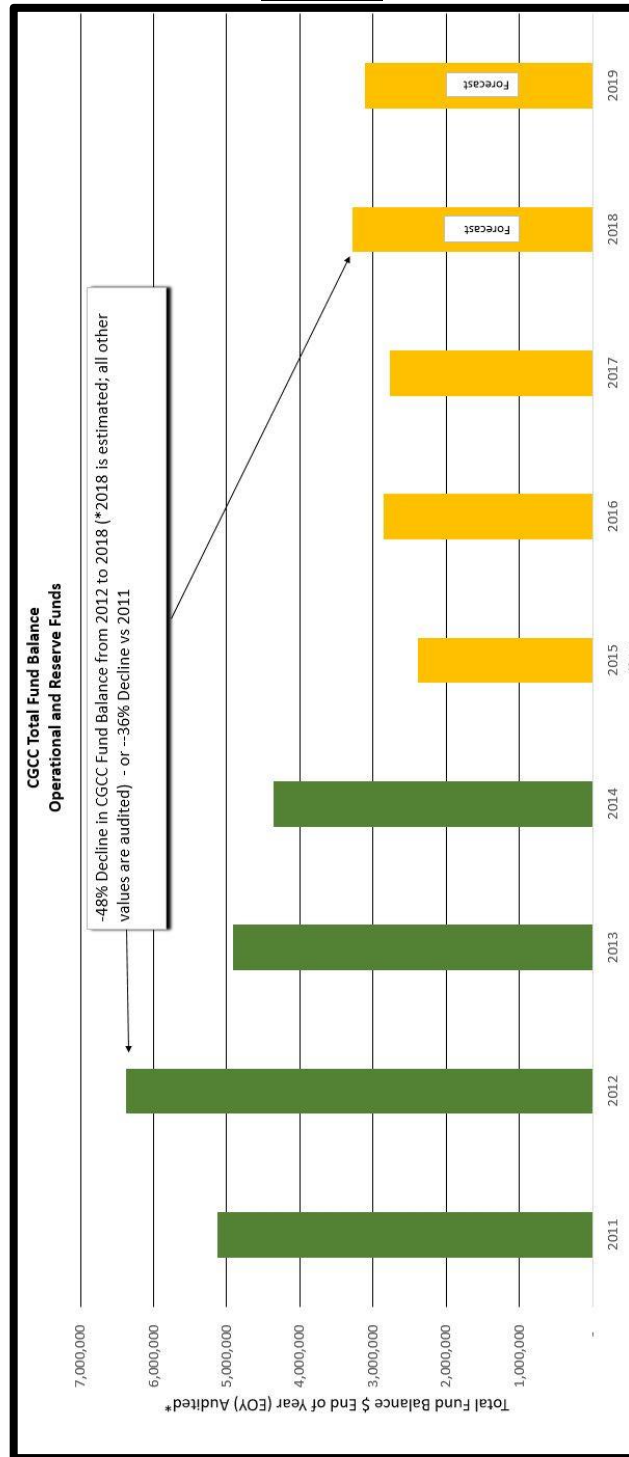


Chart #4 – CGCC DETAIL Multi-Year Fund Balances – Operational and Reserve Funds

CGCC Operational and Reserve Funds Multi - Year Overview											
CGCC Fund Description	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*	2018 - 19*	Notes	
General Fund	\$ 2,208,876	\$ 2,706,281	\$ 588,796	\$ 641,715	\$ 819,512	\$ 2,213,234	\$ 1,788,908	\$ 2,001,136	\$ 1,514,305		
General Operations Reserve Fund**	\$ 2,313,224	\$ 3,044,331	\$ 3,044,331	\$ 2,559,331	\$ 459,331	\$ 159,331	\$ 450,000	\$ 892,000	\$ 1,351,500	Includes POSSIBLE New Loan of \$700K for New ERP System; Ending Fund Balance may be less; Depends on New President Initiative Expenses for Enrollment Growth	
Facilities + Grounds Maintenance Reserve	\$ 339,458	\$ 409,801	\$ 305,574	\$ 204,182	\$ 188,635	\$ 2,869	\$ 225,069	\$ 225,069	\$ 175,069	Door locking system upgrade \$50K expense	
Instructional Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
College Bookstore Fund	\$ 269,780	\$ 221,493	\$ 288,973	\$ 311,432	\$ 275,179	\$ 205,346	\$ 120,247	\$ 94,247	\$ 60,000	Utilize Bookstore manager in high value, revenue growth activities for the College	
Capital Projects Fund	\$ -	\$ -	\$ 679,540	\$ 649,725	\$ 645,787	\$ 279,745	\$ 193,041	\$ 101,041	\$ 7,041	\$97,000 Payment in 2019 / 20 for Hood River Property will need to come from GF	
Total Fund Balances	\$ 5,131,338	\$ 6,381,906	\$ 4,907,214	\$ 4,366,385	\$ 2,388,444	\$ 2,860,525	\$ 2,777,265	\$ 3,313,493	\$ 3,107,915		
* 2017 - 18 and 2018 - 19 Estimated. All Other Years = Audited.											
** General Operations Reserve Fund increases in 17 / 18 due to the "Armory" exchange and the budgeted \$169,000 transfer from General Fund											

Chart #5 – Board Policy on Minimum Fund Balance Targets (CGCC BP 50E)

Board Policy 50E - Budget Implementation						
4.3.18		Target	Forecast 2017 / 18	Variance		
			End of Year Balance			
OR	1	General Fund Balance	1/4 Annual CCSF Payment	\$ 1,069,641	\$ 2,001,136	\$ 931,495
	2	General Fund Balance (2)	10 % of Reoccurring Revenues (1)	\$ 721,116	\$ 2,001,136	\$ 1,280,020
	3	Annual Contingency	2.5% of GF Expenditures	\$ 241,576		-
	4	Operating Reserve	10 % of Reoccurring Revenues (1)	\$ 707,130	\$ 892,000	\$ 184,870
		Variance (applying the most conservative target amounts)	Target	\$ 2,018,346	\$ 2,893,136	\$ 874,790
			Forecast 2017 / 18	\$ 200,000	\$ 200,000	\$ 0
			Facilities Maintenance			
				\$ 101,041	\$ 101,041	\$ 0
				\$ 3,194,177	\$ 3,194,177	\$ 0
		Net Variance	Capital Projects			\$ 1,175,831
		(1) Predictable, stable, high certainty recurring revenues				
		(2) When 10% of GF recurring revenue target is met, College may set aside balance for reserves or investment				

Funding Objectives

This budget is built around these funding objectives, some of which have been mentioned above:

1. Meet all of the financial obligations of the college and ensure full-function in all operational areas.
(See Budget Challenges, below)
2. Maintain our investment focus on the improved student recruitment functionality of Student Services, as established in last year's budget.
3. Strengthen Academic Administration by refilling the multi-year vacancy of the General Education Director position. This is possibly a near cost neutral impact to the budget and is anticipated to result in significant improvement to our college such as course scheduling and new program development, both of which are enrollment drivers.
4. Invest in college leadership staffing –
 - a. Financial Aid Director – Increase experience level in Financial Aid department.
 - b. General Education Director – see pt. #3, above.
 - c. Chief Financial Officer (0.75 FTE)
5. Invest in enrollment growth and other essential initiatives (See Proposed Initiatives)
6. Maintain college equilibrium, offering the new president a stable environment from which to launch her own initiatives.
7. Budget funding for the new president's own initiatives
8. Provide necessary match-funding for new grants
9. Budget first year (of 3 years) acquisition expense and 1st year maintenance expense portion for new Enterprise Resource Planning software.
10. Budget new distance education learning platform to replace Moodle.

Budget Challenges

Budget Challenges

2018 - 19 Budget Development

Deficit Driver	Approx. Cost (\$)
Tuition + Fee Loss (Resulting from 17/18 enrollment decline)	(269,519)
Budgeting PERS Bond Principal and Interest (Recalibration)	(127,965)
Parallel ERP System Maintenance Payment	(108,000)
CFO (Total wages and OPE)	(107,250)
NEW Education Resource Planning (ERP) Software Loan Payment	(96,661)
Healthcare Cost Increase Estimate (3 – 4 %)	(40,000)
Faculty Steps Rollover CBA	(44,000)
Reduction in Property Tax Revenue	(43,811)
Utilities Increases	(42,625)
Unrepresented Staff Wage Increases	(36,000)
Classified Staff CBA	(24,254)
Reduction in Non Credit Tuition	(23,549)
EDA Grant Match (CASH) (additional \$7500 in kind)	(20,000)
STEPS Grant Match (CASH)	(20,000)
Reduced Nursing Program Support by Medical Community	(16,500)
Wage equalization (salary study)	(12,000)
Bad Debt Write Off	(10,000)
Gen Ed Director	TBD
Total	(1,042,134)

Proposed Initiatives

Proposed Investment Initiatives						
Budgeted Initiative	Lead	Increase Enrollment (IE)	Cost Savings (CS)	Stewardship	Budgeted Investment	Note / Budget Specifics
Academics and Student Services	Lori Ufford and Dr. Studebaker	courses (22 FTE * 4600 = 101,200)		Increased Revenue	\$ 96,000	New Enterprise Fund (GF Funded)
Accelerate College Completion (CGCC Offers Free Course Tuition for Students Taking 15 or More Credits / Term)	Dr. Studebaker and M. Taphouse	Increase Enrollment			Net Gain	Anticipate +\$13,093 in net tuition and fee increase AND \$148,616 in FTE re-impursement.
Early Retirement Plan for Qualifying Employees	Courtney Judah		Significant	Yes	NA	Program is self-funding
Door Locking System	Jim Austin			Safety	\$ 50,000	Fund from Facilities Reserve.
Continue to Strengthen Distance Ed with Equipment for Asynchronous Delivery Platform	Paula Ascher	Increase Enrollment			\$ 6,000	Budget neutral due to cost savings achieved in Distance Ed Dept.
Increase Training for Financial Aid Personnel (Improve Title IV and annual audit performance)	Dr. Studebaker and Financial Aid Director	Increase Enrollment			\$ 1,303	Redirect conference and travel \$
SAN ("220" Account; 1st year budget neutral; Budget savings allow for net annual 2 - 5 year expense = \$14,000)	IT Dept			System Integrity	Cost Neutral This Year	
Podium Replacement (\$1000 / Podium)	IT Dept			System Integrity	\$ 14,000	GF Funded
New ones go to computer/labs; Old lab PCs to staff	IT Dept			System Integrity	\$ 40,000	GF Funded
Drupal (Website CMS = Upgrade)	IT Dept			System Integrity	\$ 5,000	GF Funded
Diversity and Access Committee	Lori Ufford and Dr. Studebaker			State Mandate	\$ 5,000	GF Funded
Title IX Training	Mike Taphouse			Annual Training = Federal Mandate	\$ 4,000	Funding source = STEPS Grant!
New Education Resource Planning Software + New Canvas Distance Ed Program. Loan Payment	TBD	Increase Enrollment			\$ 96,661	GF Funded (Principal and Interest on possible 735,000 Note)
Software + New Distance Ed Program Acquisition Cost and 1st Year Maintenance \$	TBD	Increase Enrollment			\$ 300,500	1 of 3 Payments for Acquisition Cost + 1st Year Maintenance + Possible Canvas Distance Ed Software Funded by possible loan.
Grant Matching Funds - EDA Food and Beverage; Steps Grant	Suzanne Burr / Dr. Studebaker	Increase Enrollment			\$ 40,000	
Total Investment					\$ 658,464	

General Fund Summary Schedule

General Fund Summary Schedule		
1	Estimated Ending Fund Balance 6/30/18	\$ 2,001,136
2018 - 19 Proposed Budget		
2	Total Operating Expenses	\$ 9,663,021
3	Contingency	\$ 239,846
4	Debt Service	\$ 34,430
5	Debt Service ERP	\$ 96,661
6	Transfers to Special Funds	\$ 193,000
7	Audit Adjustment	\$ -
8	Total General Fund Requirements	\$ 10,226,958
9	All Revenue Less Transfers In	\$ (9,000,830)
10	Transfer In from Special Funds	\$ (172,343)
11	Total General Fund Revenue	\$ (9,173,173)
12	Net Working Capital Carryover	\$ (2,001,136)
13	Total General Fund Resources	\$ (11,174,309)
14	Unappropriated Ending Fund Balance	\$ (947,351)
15	GF Drawdown	\$ 1,053,786
16	General Fund Drawdown Less Contingency	\$ 813,940
17	PT Faculty Instructor Wages (Expense only on when enrollment	\$ (247,108)
18	Gains in staff exit / hiring flux	\$ (80,000)
19	Gap*	\$ 486,832
20	Estimated GF Ending Fund Balance	\$ (1,514,305)
* Gap includes costs of new ERP system and Dual Credit Investment		
	ERP Cost Increase	\$ (96,661)
	Dual Credit Investment	\$ (96,000)

12 Year General Fund Budget History

12-Year Budget History	18-19	17-18	16-17	15-16	14-15	13-14	12-13	11-12	10-11	09-10	08-09	07-08
State funding	4,289,692	4,004,502	3,134,195*	5,241,152	3,006,924	4,737,108	2,529,177	4,540,431	2,593,282	4,987,605	3,151,073	5,361,413
Tuition	2,446,085	2,462,229	2,332,063	2,149,376	2,435,291	2,556,391	2,452,454	3,176,953	2,708,814	2,417,826	1,896,273	1,720,224
Fees	1,046,428	1,040,872	941,506	643,729	607,875	648,923	747,809	739,665	675,954	526,710	417,922	361,952
Property Taxes	1,086,906	1,130,717	1,130,020	1,061,146	1,101,455	1,061,271	1,087,279	1,008,880	989,520	975,444	919,678	870,666
	8,869,111	8,638,320	4,403,589	9,095,403	7,151,545	9,003,693	6,816,719	9,465,929	6,967,570	8,907,585	6,384,946	8,314,255
				*2017 accrual payment removed to reflect actual biennium receipts								
Instruction	3,840,686	3,532,890	3,545,969	3,332,703	3,840,200	3,548,859	3,586,268	3,245,315	3,120,104	3,355,631	3,378,608	3,219,689
Academic Support	1,335,600	1,107,398	1,263,478	828,202	914,783	910,563	894,275	910,691	859,749	923,041	968,940	853,431
Student Services	1,253,917	1,162,533	980,685	676,749	952,862	1,062,066	965,938	863,515	788,966	753,795	669,421	617,174
Institutional Support	2,087,295	2,008,996	2,000,736	2,324,104	2,567,304	2,965,277	2,743,348	2,385,690	2,286,488	2,248,362	2,295,452	2,159,153
Facilities	1,124,075	1,062,397	1,070,756	892,740	1,003,808	1,054,218	987,665	980,913	944,197	926,076	929,124	868,636
Financial Aid	21,448	21,905	27,650	22,926	17,842	26,543	20,264	13,591	11,440	32,552	68,676	76,230
Debt Service	131,091	31,955	34,430	36,822	124,160	113,928	0	0	0	5,384	26,976	26,976
	9,794,112	8,928,074	8,923,704	8,114,246	9,420,959	9,681,454	9,197,758	8,399,715	8,010,944	8,244,841	8,337,197	7,821,289
Instruction	43%	41%	81%	37%	54%	39%	53%	34%	45%	38%	53%	39%
Academic Support	15%	13%	29%	9%	13%	10%	13%	10%	12%	10%	15%	10%
Student Services	14%	13%	22%	7%	13%	12%	14%	9%	11%	8%	10%	7%
Institutional Support	24%	23%	45%	26%	36%	33%	40%	25%	33%	25%	36%	26%
Facilities	13%	12%	24%	10%	14%	12%	14%	10%	12%	10%	15%	10%
Tuition Rate	102	99	97	91	89	89	89	84	79	70	65	65
Credits Produced	23,981	22,839	24,042	23,620	27,363	28,723	27,556	37,821	34,289	34,540	29,173	26,465

Tuition and Fees

In order to overcome our above listed budget challenges AND invest in initiatives that will lead to increased enrollment, we are faced with a difficult decision concerning tuition and fees.

In this proposed budget, we have increased our tuition by \$3 / credit and our service fee by \$1 / credit, and still fallen short of closing the tuition and fee revenue gap resulting from this year's enrollment decline by approximately \$ -38,800.-

Chart #6 Enrollment and Tuition + Fee Scenarios

Here we see our dilemma associated with closing our budget gap, resulting from our 2017 / 18 enrollment decline -

2018 - 19 Tuition and Fee Revenue - FLAT ENROLLMENT and No Change in Tuition and Fee		
2017 - 18 Budget Tuition and Fee Revenue		2,964,552
Flat Enrollment + No Tuition Increase (Tuition and Fee Revenue)		\$ 2,695,033
Budget Gap		\$ (269,519)
Budget Credits Produced at \$118 / Credit		22,839
GF Tuition		\$ 2,261,092
Service Fee		\$ 433,941
		} \$2,695,033
2018 - 19 Tuition and Fee Revenue - Increase Enrollment vs 2017 / 18 (+5%) and No Change in Tuition and Fee		
Flat Enrollment + No Tuition Increase (Tuition and Fee Revenue)		\$ 2,695,033
Credits Produced WITH 5% Enrollment Increase		23,981
GF Tuition		\$ 2,374,141
Service Fee		\$ 455,643
Total New Tuition and Fee Revenue		\$ 2,829,785
Total Revenue Increase 5% Increase Enrollment and 3.4% Increase in Tuition + Fee		\$ 134,752
2018 - 19 Tuition and Fee Revenue - Increased Enrollment vs 2017 / 18 (5%) and \$3 Tuition Increase + \$1 Fee Increase		
Flat Enrollment + No Tuition Increase		\$ 2,695,033
Credits Produced		23,981
GF Tuition		\$ 2,446,085
Service Fee		\$ 479,625
Total New Tuition and Fee Revenue		\$ 2,925,710
Total Revenue Increase 5% Increase Enrollment and Increase in Tuition + Fee		\$ 230,677
		} Budget Gap Not Entirely Closed
\$4 is what percent increase		3.4%
2017 Higher Education Price Index		3.7%

If CGCC were to implement the proposed budget increase of \$3 / credit and \$1 / credit fee, representing a 3.4% increase (which is below the 2017 Higher Education Price Index of 3.7%), here's how CGCC would compare with other Oregon community colleges –

Chart #7 CGCC vs Other Oregon Community Colleges (Annual Cost of Tuition and Fee at 45 Credits)

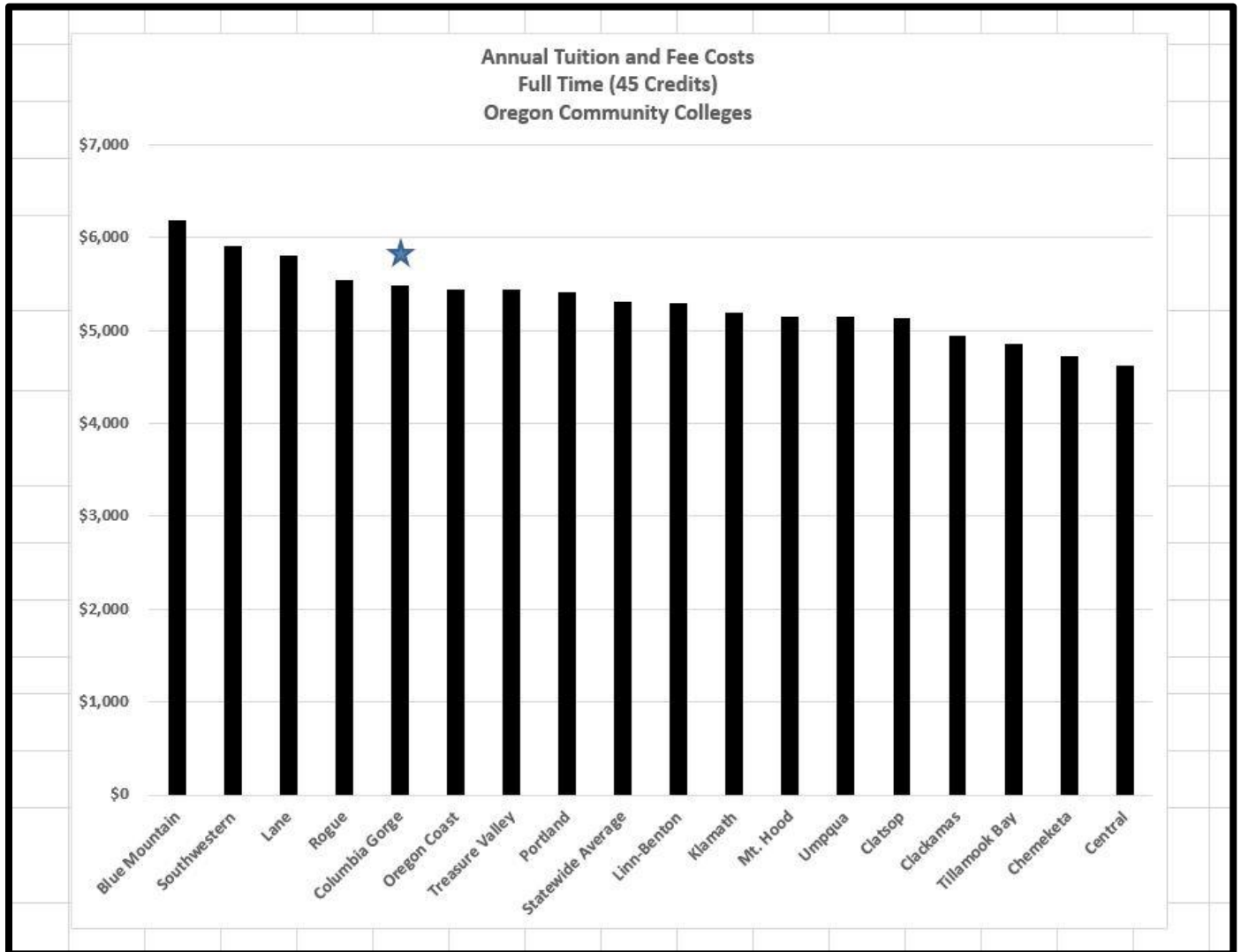
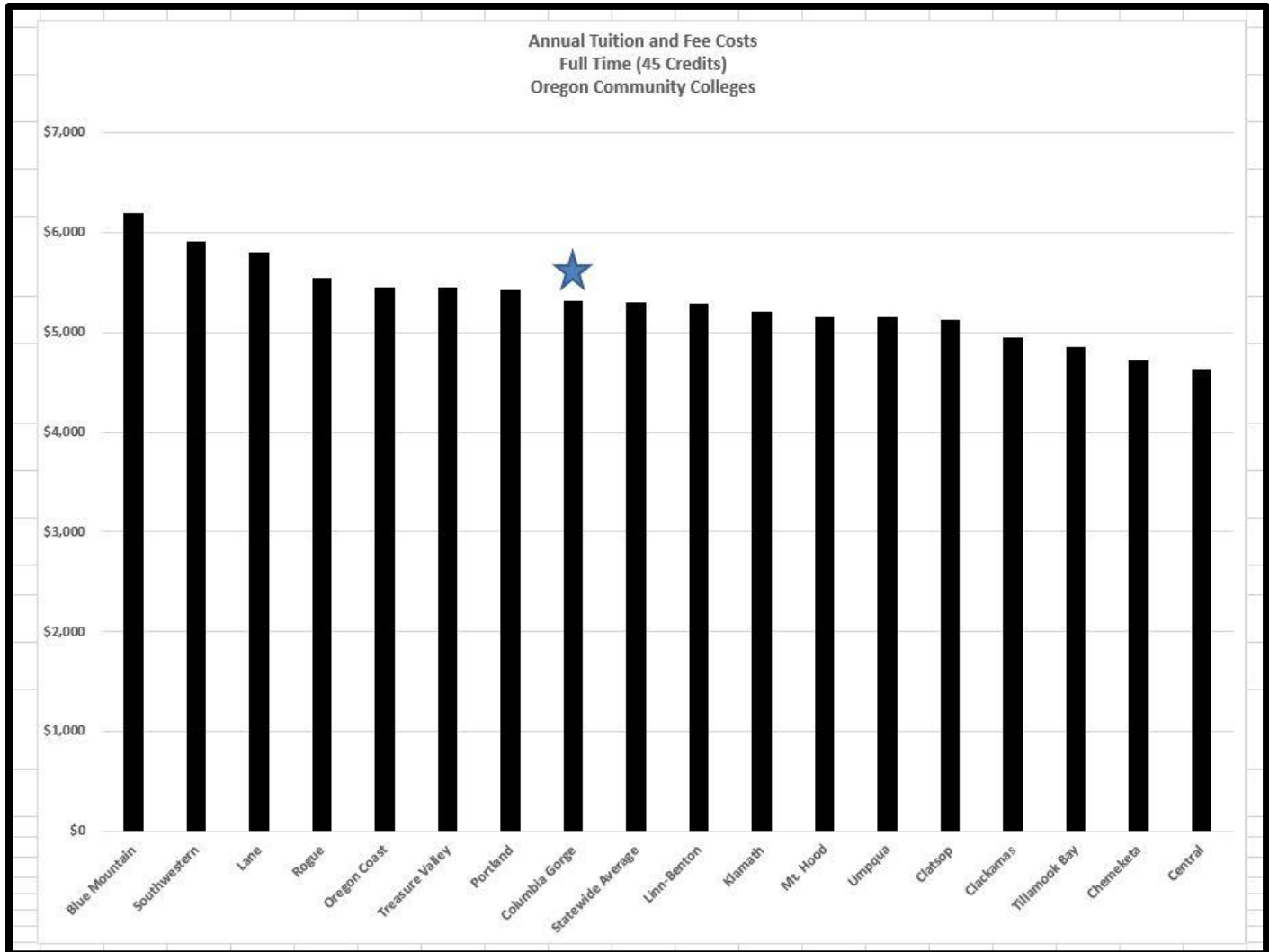


Chart #8, below shows how CGCC will stand with other Oregon community colleges if CGCC does NOT increase tuition and fee.

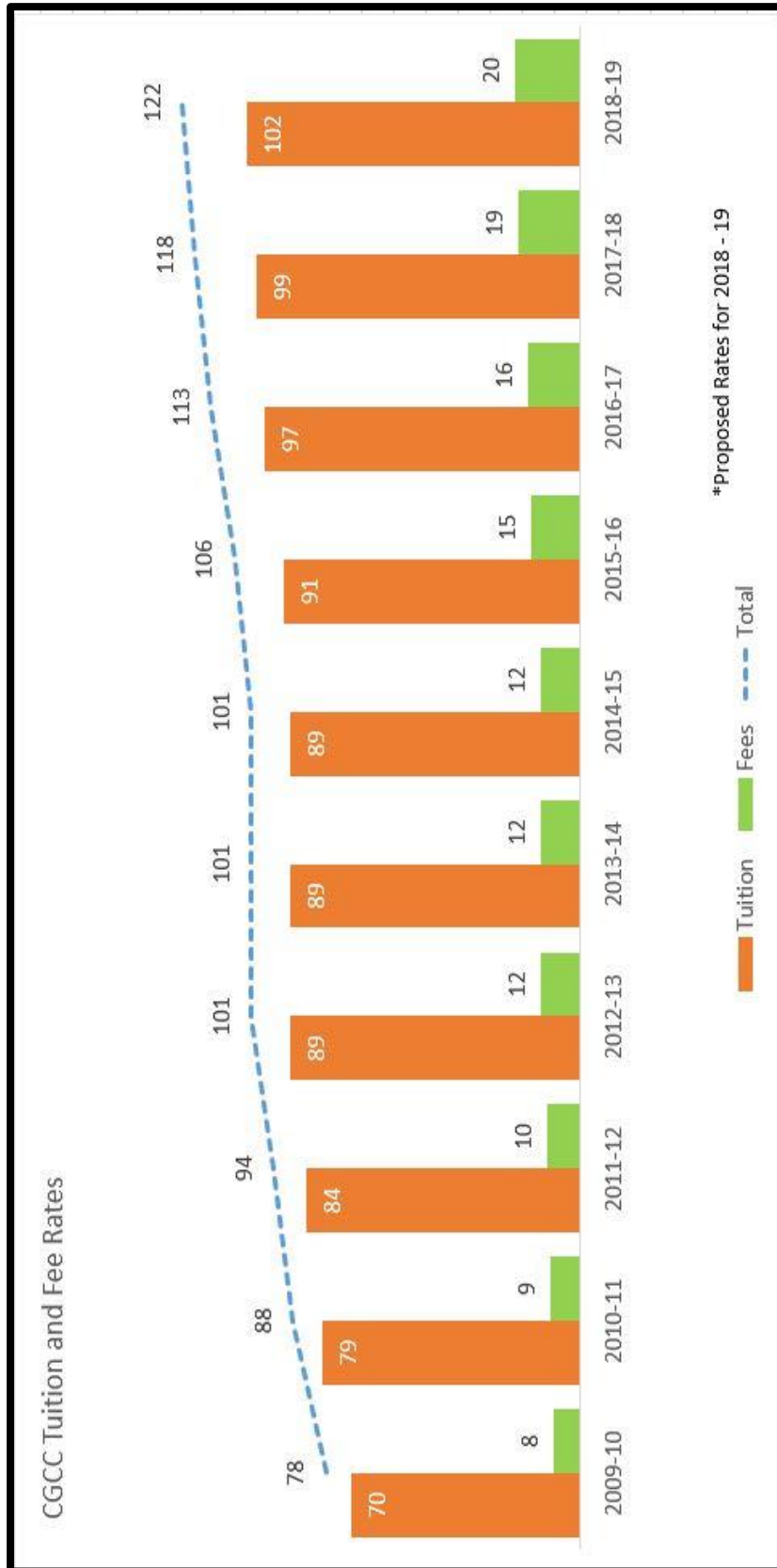
Chart #8 CGCC vs Other Oregon Community Colleges (Annual Cost of Tuition and Fee at 45 Credits) – NO Increase at CGCC



If CGCC could avoid tuition and fee increases this year, our CGCC annual cost would be very close to the statewide average.

If we are to invest now in increasing enrollment, implement a new enterprise resource planning system, preserve our resources for investing in new academic programs and meeting future challenges, AND overcome this year's decline in enrollment, we have hard choices to make.

Chart #9 – Tuition & Fees Multi-Year Overview

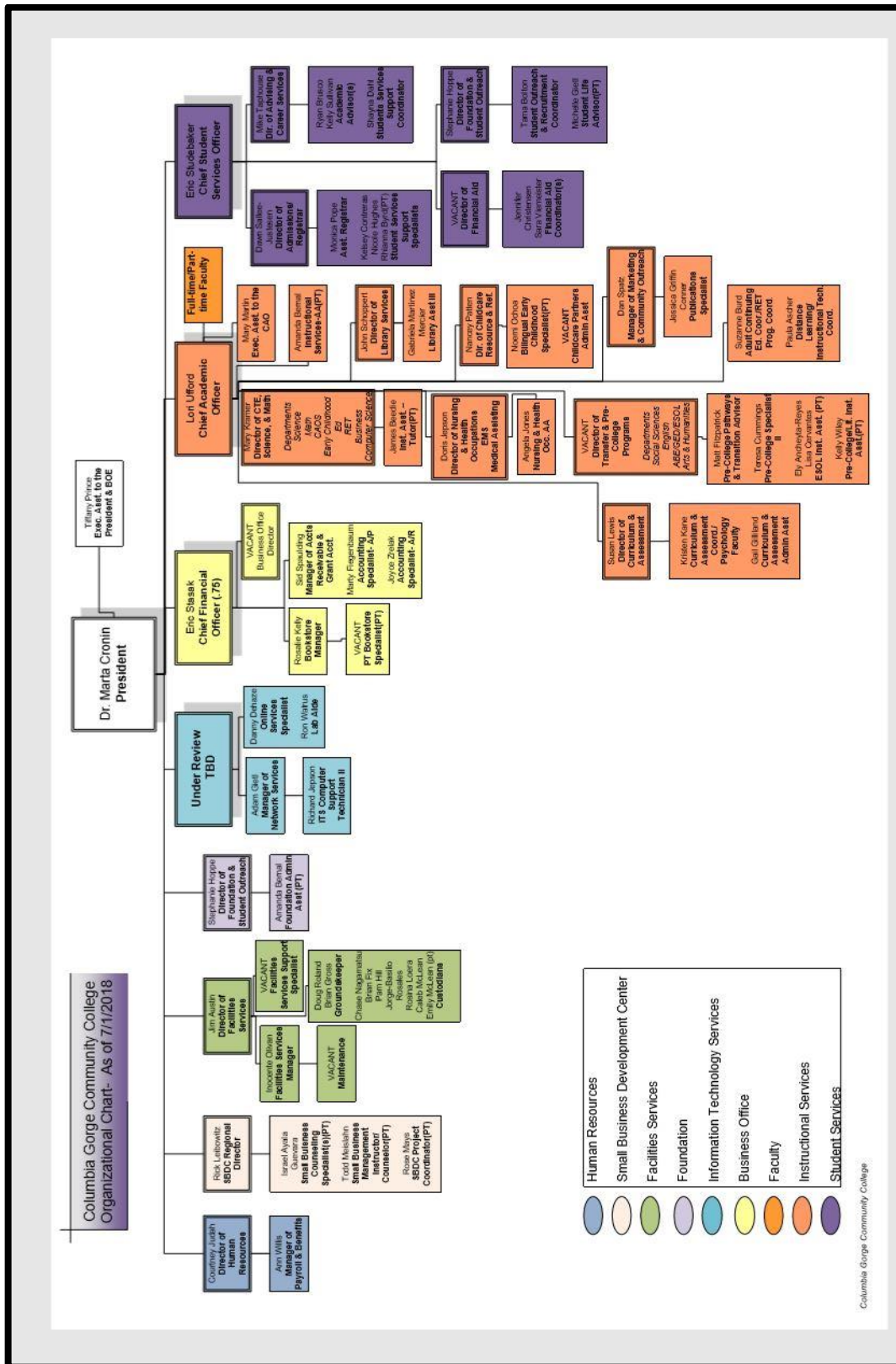


Fiscal Year 2018 / 19 Operations Changes

This 2018 / 19 proposed budget incorporates operations changes. The following are a few highlights -

- A start to a plan to grow enrollment (2 important initiatives identified in this budget)
- A new President
- Increase in distance education leadership 0.5 to a 1.0 FTE position
- Increase in academic leadership = Gen Ed Director position to be funded
- Strengthening of Financial Aid department leadership
- Strengthening of Finance Dept. leadership = Fund CFO at 0.75 FTE
- Replace funded Controller position with a Business Office Director
- Invest in a new educational resource planning software; Begin migration
- Invest in new distance education software platform
- Upgrade mission critical information technology equipment, as needed
- Replace out-of-service life door locking software and electronics
- Upgrade classroom instructional podiums
- Upgrade website
- Complete work associated with Food and Beverage industry study
- Restructure College Bookstore and utilize Bookstore leadership in other areas to grow enrollment or increase revenue for the college
- Restructure ITS department (under review)

CGCC Organization Chart (Effective July 1, 2018)



College-Wide Staffing (FTE) (2017/18 vs. 2018/19)

Personnel 17-18 versus 18-19

CGCC Budget Development 2018 / 19 ; CGCC HR Dept.

Position	17-18	18-19
President	1	1
Totals	1	1
Chief Academic Officer	1	1
Director of CTE Science & Math	1	1
Director of Curriculum & Assessment	1	1
Director of General Ed	0	1
Director of Nursing & HO	1	1
Director of Library Svcs	1	1
Director of Child Care Svcs	1	1
Manager of Marketing & Community Outreach	1	1
Exec Asst to the CAO	1	1
PT Instructional Svcs AA	1	1
Math Tutor	1	1
Library Assistant III	1	1
Bilingual Early Childhood Spec	1	1
Child Care Partners AA	1	1
Nursing and HO AA	1	1
Pre-College Pathways & Transition Advisor	1	1
Pre-College Specialist II	1	1
ESOL Instructional Assistants	2	2
PT Pre-College Instructional Assistant	1	1
Publications Specialist	1	1
Curriculum & Assessment AA	1	1
Adult Continuing Ed Coord./RET Proj Coord	1	1
Distance Ed Coordinator	0.5	1
Totals	22.5	24
Chief Student Services Officer	1	1
Registrar	1	1
Director of Advising & Career Svcs	1	1
Director of Financial Aid	1	1
Director of Student Outreach & Recruitment	0.5	0.5
Assistant Registrar	1	1
Academic Advisor	2	2
Student Services Support Coordinator	1	1
Student Outreach & Recruitment Coordinator	1	1
Student Life Advisor	1	0.5

Student Services Support Specialists	2.5	2.5
Financial Aid Coordinators	1	2
Financial Aid Specialist I	1	0
Totals	15	14.5
Chief Financial Officer	0	0.75
Controller (changed to Business Office Dir)	1	1
Bookstore Manager	1	1
Manager of Accts Rec.	1	1
Accounting Specialist AP	1	1
Accounting Specialist AR	1	1
PT Bookstore Specialist	0.5	0.5
Totals	5.5	6.25
Chief Technology & Planning Officer	1	0
Manager of Network Svcs	1	1
Online Service Specialist	1	1
Computer Tech III	1	1
Lab Aid	1	1
Totals	5	4
Foundation Director	0.5	0.5
PT Foundation AA	0.5	0.5
Totals	1	1
Director of Facilities Services	1	1
Facilities Services Manager	1	1
Facilities Support Specialist II	1	1
Groundskeepers	2	2
Custodians	6.5	6.5
Totals	11.5	11.5
SBDC Director	1	1
Small Business Counselor	0.5	0.5
Small Business Management Instructor	0.5	0.5
SBDC Project Coordinator	0.5	0.5
Totals	2.5	2.5
Director of Human Resources	1	1
Payroll & Benefits Manager	1	1
Totals	2	2
College Staff Totals	66	66.75
FT Faculty	21	21
PT Faculty	94	75

Personnel Cost Variances 2018/19 vs BUDGET 2017/18

Personnel Variance Overview

Part Time and Full Time Personnel

2018 / 19 CGCC Budget Development; CGCC HR Dept.

Department	Amount	Cost Increase / Decrease / or Neutral	Notes
101 Arts & Humanities	\$ 14,439.00		PT Faculty wages
	\$ 5,173.00		Social Security reported incorrectly in 17-18
102 Business Admin	\$ 40,883.00		PT Faculty wages
	\$ 5,201.00		Social Security reported incorrectly in 17-18
106 Math	\$ 6,477.00		PT Classified wages reported incorrectly in 17-18
	\$ 9,758.00		PT Faculty wages
	\$ 9,346.00		Social Security reported incorrectly in 17-18
	\$ 8,031.00		Health Insurance reported incorrectly in 17-18 (added FT Faculty)
	\$ 12,414.00		PERS reported incorrectly in 17-18 (added FT Faculty)
	\$ 8,530.00		Increase to PERS equalization with incorrect reporting in 17-18
107 Science	\$ 26,888.00		PT Faculty wages
	\$ 6,082.00		Social Security reported incorrectly in 17-18
	\$ 8,095.00		PERS increase reported incorrectly in 17-18
	\$ 13,237.00		Health Insurance increase reported incorrectly in 17-18
	\$ 7,904.00		PERS equalization increase
111 Writing, Reading	\$ 13,546.00		PT Faculty wages
	\$ 15,865.00		Social Security reported incorrectly in 17-18
	\$ 18,884.00		PERS increase reported incorrectly in 17-18
	\$ 6,519.00		Health Insurance increase not budgeted for additional FT Faculty in 17-18
	\$ 11,622.00		PERS equalization increase
121 CAOS	\$ 50,737.00		PT Faculty wages
	\$ 5,262.00		PERS increase reported incorrectly in 17-18
127 Nursing	\$ 15,489.00		FT Faculty wages
	\$ 31,485.00		PT Faculty wages
	\$ 11,477.00		Social Security reported incorrectly in 17-18
	\$ 6,787.00		PERS increase reported incorrectly in 17-18
	\$ 12,909.00		PERS equalization increase

Personnel Variance Overview

128 Other Prof Technical	\$ 21,960.00	I	PT Faculty wages
130 RET	\$ 5,930.00	I	FT Faculty wages
131 Medical Assisting	\$ 9,876.00	I	Health Insurance Coverage for new Faculty
161 Pre-College	\$ 62,605.00	I	PT Faculty wages
	\$ 5,646.00	I	PERS increase reported incorrectly in 17-18
162 ESOL	\$ 10,729.00	I	PT Faculty wages
201 Instruction	\$ 58,084.00	I	Gen Ed Director salary
	\$ 11,633.00	I	Health insurance for new Director
	\$ 6,507.00	I	PERS equalization increase
203 Distance Ed	\$ 30,224.00	I	Increase position from PT to FT
	\$ 7,000.00	I	Curriculum Development funds
207 Curriculum & Asses	\$ 190,064.00	Neutral	New department created. Funds moved from 201 Instr and 108 Soc Sci.
221 Library	\$ 56,067.00	Neutral	Wages moved from Professional to Classified
301 Registration	\$ 5,170.00	I	Asst Director position came in later in the year and at a higher level than 17-18
	\$ 19,784.00	I	Health insurance for new Asst Director at Family coverage
	\$ 5,031.00	I	PERS increase reported incorrectly in 17-18
	\$ 6,105.00	I	PERS equalization reported incorrectly in 17-18
303 Financial Aid	\$ 17,705.00	I	Eliminated Classified position and created Coordinator
	\$ 18,078.00	I	Higher wage budgeted for New FA Director
	\$ 14,073.00	I	Health insurance increase (New Director budgeted at Fam. coverage)
309 Student Support Svcs	\$ 76,554.00	Neutral	New department created. Funds moved from 306 ADA.
315 Student Outreach	\$ 24,999.00	Slight Decrease	Moved funds from FT to PT
331 Student Gov	\$ 18,711.00	D	Student waivers moved from Special Funds
502 President's Off	\$ 8,572.00	I	Wage change from AA to Exec. Admin mid 17-18. (Salary survey)
	\$ 7,409.00	I	Health insurance increase (Dr. Toda didn't take insurance)
511 Business Off	\$ 72,000.00	I	CFO budget at .75 salary
	\$ 18,145.00	I	Health insurance for CFO at Family coverage
	\$ 6,168.00	I	PERS equalization increase

Personnel Variance Overview

531 Resource Dev	\$ 19,375.00	Neutral	Moved funds from Professional Support to Classified
701 Facilities	\$ 8,655.00	I	Increase to Director position (salary survey)
	\$ 31,886.00	Neutral	Moved wages from Prof. to Classified
	\$ 7,037.00	I	Health Insurance increase not budgeted for additional position in 17-18
703 Grounds	\$ 9,451.00	I	Budget adjusted for 17-18 due to replacing employee at lower range
704 Custodial	\$ 18,766.00	Neutral	Wages moved from FT to PT

The above listed Personnel Variance Table is the tool to help bridge the 2017 / 18 to 2018 / 19 "budget to budget" variances mentioned above in the section titled, Understanding This Proposed Budget Document.

\$289,507 of the cost increase variance is related to budgeting for part-time faculty. We will discuss this in more detail at the Budget Committee Meeting.

Materials and Services Budget Variances by Department

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-00-000-00-9975	GF-RESERVED FOR FUTURE EXPENDITURE	0	0	0	
100-00-000					0
100-11-101-00-7114	GF-IN-LDC-ARTS & HUM-PROGRAM ADVERTISING & PROMOTI	0	0	0	
100-11-101-00-7206	GF-IN-LDC-ARTS & HUM-INSTRUCTIONAL CONTRACTED SERV	0	0	0	
100-11-101-00-7210	GF-IN-LDC-ARTS & HUM-OTHER CONTRACTED SERVICES	0	0	0	
100-11-101-00-7510	GF-IN-LDC-ARTS & HUM-POSTAGE	30	30	0	
100-11-101-00-7521	GF-IN-LDC-ARTS & HUM-SHIPPING & FREIGHT	0	0	0	
100-11-101-00-7601	GF-IN-LDC-ARTS & HUM-PRINTING & DUPLICATING	175	170	-5	
100-11-101-00-8006	GF-IN-LDC-ARTS & HUM-INSTRUCTIONAL SUPPLIES	8000	3000	-5000	
100-11-101-00-8201	GF-IN-LDC-ARTS & HUM-CONFERENCE FEES	0	500	500	
100-11-101-00-8204	GF-IN-LDC-ARTS & HUM-NON-EMPLOYEE TRAVEL	0	0	0	
100-11-101-00-8205	GF-IN-LDC-ARTS & HUM-EMPLOYEE TRAVEL	0	228	228	
100-11-101-00-8508	GF-IN-LDC-ARTS & HUM-EQUIPMENT REPAIR	5000	4800	-200	
100-11-101-00-8516	GF-IN-LDC-ARTS & HUM-MEMBERSHIP FEES & DUES	0	0	0	
100-11-101-00-8803	GF-IN-LDC-ARTS & HUM-INSTRUCTIONAL EQUIPMENT <\$500	0	0	0	
100-11-101-00-9573	GF-IN-LDC-ARTS & HUM-INSTRUCTIONAL EQUIPMENT >\$500	0	0	0	
100-11-101					-4477
100-11-102-00-7510	GF-IN-LDC-BUS ADMIN-POSTAGE	0	0	0	
100-11-102-00-7601	GF-IN-LDC-BUS ADMIN-PRINTING & DUPLICATING	425	385	-40	
100-11-102-00-8006	GF-IN-LDC-BUS ADMIN-INSTRUCTIONAL SUPPLIES	196	250	54	
100-11-102-00-8205	GF-IN-LDC-BUS ADMIN-EMPLOYEE TRAVEL	0	200	200	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-11-102-00-8516	GF-IN-LDC-BUS ADMIN-MEMBERSHIP FEES & DUES	285	0	-285	
100-11-102					-71
100-11-105-00-7210	GF-IN-LDC-HEALTH & W-OTHER CONTRACTED SERVICES	2590	3500	910	
100-11-105-00-7510	GF-IN-LDC-HEALTH & W-POSTAGE	0	0	0	
100-11-105-00-8006	GF-IN-LDC-HEALTH & W-INSTRUCTIONAL SUPPLIES	2000	500	-1500	
100-11-105-00-8803	GF-IN-LDC-HEALTH & W-INSTRUCTIONAL EQUIPMENT <\$500	6410	7000	590	
100-11-105					0
100-11-106-00-7510	GF-IN-LDC-MATH-POSTAGE	0	6	6	
100-11-106-00-7601	GF-IN-LDC-MATH-PRINTING & DUPLICATING	1350	535	-815	
100-11-106-00-8006	GF-IN-LDC-MATH-INSTRUCTIONAL SUPPLIES	200	200	0	
100-11-106-00-8201	GF-IN-LDC-MATH-CONFERENCE FEES	520	500	-20	
100-11-106-00-8205	GF-IN-LDC-MATH-EMPLOYEE TRAVEL	700	700	0	
100-11-106-00-8516	GF-IN-LDC-MATH-MEMBERSHIP FEES & DUES	0	0	0	
100-11-106					-829
100-11-107-00-7510	GF-IN-LDC-SCIENCE-POSTAGE	0	5	5	
100-11-107-00-7601	GF-IN-LDC-SCIENCE-PRINTING & DUPLICATING	1500	666	-834	
100-11-107-00-8006	GF-IN-LDC-SCIENCE-INSTRUCTIONAL SUPPLIES	10000	10000	0	
100-11-107-00-8201	GF-IN-LDC-SCIENCE-CONFERENCE FEES	136	0	-136	
100-11-107-00-8202	GF-IN-LDC-SCIENCE-FIELD TRIP EXPENSE	400	0	-400	
100-11-107-00-8205	GF-IN-LDC-SCIENCE-EMPLOYEE TRAVEL	0	0	0	
100-11-107-00-8508	GF-IN-LDC-SCIENCE-EQUIPMENT REPAIR	1000	1000	0	
100-11-107-00-8516	GF-IN-LDC-SCIENCE-MEMBERSHIP FEES & DUES	236	0	-236	
100-11-107-00-8803	GF-IN-LDC-SCIENCE-INSTRUCTIONAL EQUIPMENT <\$5000	5728	4500	-1228	
100-11-107					-2829

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-11-108-00-7510	GF-IN-LDC-SOCIAL SCI-POSTAGE	0	12	12	
100-11-108-00-7601	GF-IN-LDC-SOCIAL SCI-PRINTING & DUPLICATING	300	115	-185	
100-11-108-00-8006	GF-IN-LDC-SOCIAL SCI-INSTRUCTIONAL SUPPLIES	450	0	-450	
100-11-108-00-8205	GF-IN-LDC-SOCIAL SCI-EMPLOYEE TRAVEL	0	0	0	
100-11-108-00-8516	GF-IN-LDC-SOCIAL SCI-MEMBERSHIP FEES & DUES	50	0	-50	
100-11-108					-673
100-11-109-00-7510	GF-IN-LDC-1ST ADI CPR-POSTAGE	0	0	0	
100-11-109-00-7521	GF-IN-LDC-1ST ADI CPR-SHIPPING & FREIGHT	11	0	-11	
100-11-109-00-8006	GF-IN-LDC-1ST ADI CPR-INSTRUCTIONAL SUPPLIES	757	898.5	141.5	
100-11-109-00-8201	GF-IN-LDC-1ST ADI CPR-CONFERENCE FEES	0	0	0	
100-11-111-00-7114	GF-IN-LDC-WR~ RD~ LIT-PROGRAM ADVERTISING & PROMOT	1000	0	-1000	
100-11-111-00-7206	GF-IN-LDC-WR~ RD~ LIT-INSTRUCTIONAL CONTRACTED SER	0	0	0	
100-11-111-00-7210	GF-IN-LDC-WR~ RD~ LIT-OTHER CONTRACTED SERVICES	2500	1000	-1500	
100-11-111-00-7213	GF-IN-LDC-WR~ RD~ LIT-SOFTWARE & LICENSES	0	0	0	
100-11-111-00-7510	GF-IN-LDC-WR~ RD~ LIT-POSTAGE	0	0	0	
100-11-111-00-7521	GF-IN-LDC-WR~ RD~ LIT-SHIPPING & FREIGHT	0	0	0	
100-11-111-00-7601	GF-IN-LDC-WR~ RD~ LIT-PRINTING & DUPLICATING	2500	525	-1975	
100-11-111-00-8006	GF-IN-LDC-WR~ RD~ LIT-INSTRUCTIONAL SUPPLIES	500	300	-200	
100-11-111-00-8201	GF-IN-LDC-WR~ RD~ LIT-CONFERENCE FEES	0	500	500	
100-11-111-00-8202	GF-IN-LDC-WR~ RD~ LIT-FIELD TRIP EXPENSE	0	0	0	
100-11-111-00-8204	GF-IN-LDC-WR~ RD~ LIT-NON-EMPLOYEE TRAVEL	0	0	0	
100-11-111-00-8205	GF-IN-LDC-WR~ RD~ LIT-EMPLOYEE TRAVEL	0	200	200	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-11-111-00-8508	GF-IN-LDC-WR~ RD~ LIT-EQUIPMENT REPAIR	0	0	0	
100-11-111-00-8516	GF-IN-LDC-WR~ RD~ LIT-MEMBERSHIP FEES & DUES	0	0	0	
100-11-111-00-8518	GF-IN-LDC-WR~ RD~ LIT-PERMITS & LICENSES	0	0	0	
100-11-111-00-8803	GF-IN-LDC-WR~ RD~ LIT-INSTRUCTIONAL EQUIPMENT <\$50	0	0	0	
100-11-111-00-9573	GF-IN-LDC-WR~ RD~ LIT-INSTRUCTIONAL EQUIPMENT >\$50	0	0	0	
100-11-111					-3975
100-12-121-00-7213	GF-IN-PT-COMP APP/O-SOFTWARE & LICENSES	0	0	0	
100-12-121-00-7510	GF-IN-PT-COMP APP/O-POSTAGE	2	2	0	
100-12-121-00-7601	GF-IN-PT-COMP APP/O-PRINTING & DUPLICATING	2	2	0	
100-12-121-00-8006	GF-IN-PT-COMP APP/O-INSTRUCTIONAL SUPPLIES	0	0	0	
100-12-121-00-8201	GF-IN-PT-COMP APP/O-CONFERENCE FEES	0	0	0	
100-12-121-00-8205	GF-IN-PT-COMP APP/O-EMPLOYEE TRAVEL	0	400	400	
100-12-121					400
100-12-122-00-7114	GF-IN-PT-COMP SCIEN-PROGRAM ADVERTISING & PROMOTIO	0	0	0	
100-12-122-00-7510	GF-IN-PT-COMP SCIEN-POSTAGE	4	0	-4	
100-12-122-00-7601	GF-IN-PT-COMP SCIEN-PRINTING & DUPLICATING	150	6	-144	
100-12-122-00-7901	GF-IN-PT-COMP SCIEN-SUBSCRIPTIONS	0	0	0	
100-12-122-00-8006	GF-IN-PT-COMP SCIEN-INSTRUCTIONAL SUPPLIES	0	0	0	
100-12-122-00-8201	GF-IN-PT-COMP SCIEN-CONFERENCE FEES	0	0	0	
100-12-122-00-8205	GF-IN-PT-COMP SCIEN-EMPLOYEE TRAVEL	500	500	0	
100-12-122-00-8516	GF-IN-PT-COMP SCIEN-MEMBERSHIP FEES & DUES	0	0	0	
100-12-122					-148
100-12-125-00-7206	GF-IN-PT-EMT-INSTRUCTIONAL CONTRACTED SERV	3030	2476	-554	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-12-125-00-7510	GF-IN-PT-EMT-POSTAGE	13	13	0	
100-12-125-00-7521	GF-IN-PT-EMT-SHIPPING & FREIGHT	200	0	-200	
100-12-125-00-7601	GF-IN-PT-EMT-PRINTING & DUPLICATING	500	65	-435	
100-12-125-00-8006	GF-IN-PT-EMT-INSTRUCTIONAL SUPPLIES	1657	700	-957	
100-12-125-00-8201	GF-IN-PT-EMT-CONFERENCE FEES	0	0	0	
100-12-125-00-8205	GF-IN-PT-EMT-EMPLOYEE TRAVEL	150	150	0	
100-12-125-00-8509	GF-IN-PT-EMT-FOOD & REFRESHMENTS	200	150	-50	
100-12-125-00-8803	GF-IN-PT-EMT-INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	
100-12-125					-2196
100-12-127-00-7206	GF-IN-PT-NURSING-INSTRUCTIONAL CONTRACTED SERV	22873	3186	-19687	
100-12-127-00-7213	GF-IN-PT-NURSING-SOFTWARE & LICENSES	0	0	0	
100-12-127-00-7510	GF-IN-PT-NURSING-POSTAGE	91	146	55	
100-12-127-00-7521	GF-IN-PT-NURSING-SHIPPING & FREIGHT	527	667	140	
100-12-127-00-7601	GF-IN-PT-NURSING-PRINTING & DUPLICATING	3880	3880	0	
100-12-127-00-7901	GF-IN-PT-NURSING-SUBSCRIPTIONS	2976	2800	-176	
100-12-127-00-8006	GF-IN-PT-NURSING-INSTRUCTIONAL SUPPLIES	7052	7400	348	
100-12-127-00-8009	GF-IN-PT-NURSING-OFFICE SUPPLIES	325	1000	675	
100-12-127-00-8101	GF-IN-PT-NURSING-CELLULAR TELECOMMUNICATIONS	0	25	25	
100-12-127-00-8201	GF-IN-PT-NURSING-CONFERENCE FEES	250	250	0	
100-12-127-00-8205	GF-IN-PT-NURSING-EMPLOYEE TRAVEL	2200	2310	110	
100-12-127-00-8508	GF-IN-PT-NURSING-EQUIPMENT REPAIR	350	300	-50	
100-12-127-00-8509	GF-IN-PT-NURSING-FOOD & REFRESHMENTS	0	0	0	
100-12-127-00-8512	GF-IN-PT-NURSING-GIFTS EXPENSE	500	525	25	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-12-127-00-8515	GF-IN-PT-NURSING-MEETING & CONFERENCE EXPENSE	0	0	0	
100-12-127-00-8516	GF-IN-PT-NURSING-MEMBERSHIP FEES & DUES	350	325	-25	
100-12-127-00-8523	GF-IN-PT-NURSING-STUDENT ACTIVITIES & EVENTS	1000	1000	0	
100-12-127-00-8803	GF-IN-PT-NURSING-INSTRUCTIONAL EQUIPMENT <\$5000	394	100	-294	
100-12-127					-18854
100-12-128-00-7210	GF-IN-PT-OTH PROF T-OTHER CONTRACTED SERVICES	0	0	0	
100-12-128-00-7510	GF-IN-PT-OTH PROF T-POSTAGE	0	7	7	
100-12-128-00-7601	GF-IN-PT-OTH PROF T-PRINTING & DUPLICATING	600	165	-435	
100-12-128-00-7702	GF-IN-PT-OTH PROF T-FACILITY LEASE	4000	4000	0	
100-12-128-00-7901	GF-IN-PT-OTH PROF T-SUBSCRIPTIONS	0	0	0	
100-12-128-00-8006	GF-IN-PT-OTH PROF T-INSTRUCTIONAL SUPPLIES	4500	4500	0	
100-12-128-00-8803	GF-IN-PT-OTH PROF T-INSTRUCTIONAL EQUIPMENT <\$5000	2500	2500	0	
100-12-128-00-9573	GF-IN-PT-OTH PROF T-INSTRUCTIONAL EQUIPMENT >\$5000	0	0	0	
100-12-128					-428
100-12-129-00-7510	GF-IN-PT-PRE-COLL M-POSTAGE	0	0	0	
100-12-129-00-7601	GF-IN-PT-PRE-COLL M-PRINTING & DUPLICATING	0	120	120	
100-12-129-00-8006	GF-IN-PT-PRE-COLL M-INSTRUCTIONAL SUPPLIES	29	0	-29	
100-12-130-00-7510	GF-IN-PT-RENEWABLE-POSTAGE	0	60	60	
100-12-130-00-7601	GF-IN-PT-RENEWABLE-PRINTING & DUPLICATING	2100	250	-1850	
100-12-130-00-7614	GF-IN-PT-RENEWABLE-PROGRAM MARKETING PRINTING	2500	1000	-1500	
100-12-130-00-7631	GF-IN-PT-RENEWABLE-COLLEGE MARKETING PRINTING	0	0	0	
100-12-130-00-8006	GF-IN-PT-RENEWABLE-INSTRUCTIONAL SUPPLIES	4000	5000	1000	
100-12-130-00-8201	GF-IN-PT-RENEWABLE-CONFERENCE FEES	0	0	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-12-130-00-8202	GF-IN-PT-RENEWABLE-FIELD TRIP EXPENSE	885	1000	115	
100-12-130-00-8205	GF-IN-PT-RENEWABLE-EMPLOYEE TRAVEL	0	0	0	
100-12-130-00-8508	GF-IN-PT-RENEWABLE-EQUIPMENT REPAIR	0	0	0	
100-12-130-00-8509	GF-IN-PT-RENEWABLE-FOOD & REFRESHMENTS	615	1000	385	
100-12-130-00-8516	GF-IN-PT-RENEWABLE-MEMBERSHIP FEES & DUES	1600	1600	0	
100-12-130-00-8802	GF-IN-PT-RENEWABLE-INFO TECH EQUIPMENT <\$5000	0	0	0	
100-12-130-00-8803	GF-IN-PT-RENEWABLE-INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	
100-12-130-11-8202	GF-IN-PT-RENEWABLE-TD-FIELD TRIP EXPENSE	0	0	0	
100-12-130					-1790
100-12-131-00-7206	GF-IN-PT-MEDICAL AS-INSTRUCTIONAL CONTRACTED SERV	4195	3616	-579	
100-12-131-00-7510	GF-IN-PT-MEDICAL AS-POSTAGE	30	9	-21	
100-12-131-00-7521	GF-IN-PT-MEDICAL AS-SHIPPING & FREIGHT	100	200	100	
100-12-131-00-7601	GF-IN-PT-MEDICAL AS-PRINTING & DUPLICATING	2000	525	-1475	
100-12-131-00-8006	GF-IN-PT-MEDICAL AS-INSTRUCTIONAL SUPPLIES	4805	3200	-1605	
100-12-131-00-8201	GF-IN-PT-MEDICAL AS-CONFERENCE FEES	500	1200	700	
100-12-131-00-8205	GF-IN-PT-MEDICAL AS-EMPLOYEE TRAVEL	500	750	250	
100-12-131-00-8508	GF-IN-PT-MEDICAL AS-EQUIPMENT REPAIR	400	250	-150	
100-12-131-00-8509	GF-IN-PT-MEDICAL AS-FOOD & REFRESHMENTS	220	0	-220	
100-12-131-00-8512	GF-IN-PT-MEDICAL AS-GIFTS EXPENSE	180	225	45	
100-12-131-00-8516	GF-IN-PT-MEDICAL AS-MEMBERSHIP FEES & DUES	2175	2350	175	
100-12-131-00-8523	GF-IN-PT-MEDICAL AS-STUDENT ACTIVITIES & EVENTS	500	0	-500	
100-12-131-00-8803	GF-IN-PT-MEDICAL AS-INSTRUCTIONAL EQUIPMENT <\$5000	1195	0	-1195	
100-12-131					-4475

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-12-133-00-7510	GF-IN-PT-MED TERM-POSTAGE	0	0	0	
100-12-133-00-7601	GF-IN-PT-MED TERM-PRINTING & DUPLICATING	0	0	0	
100-12-133-00-8006	GF-IN-PT-MED TERM-INSTRUCTIONAL SUPPLIES	265	114	-151	
100-12-133-00-8201	GF-IN-PT-MED TERM-CONFERENCE FEES	0	350	350	
100-12-133					199
100-12-142-00-7114	GF-IN-PT-SBDC-PROGRAM ADVERTISING & PROMOTIONS	0	0	0	
100-12-142-00-7210	GF-IN-PT-SBDC-OTHER CONTRACTED SERVICES	0	0	0	
100-12-142-00-7213	GF-IN-PT-SBDC-SOFTWARE & LICENSES	0	0	0	
100-12-142-00-7303	GF-IN-PT-SBDC-EMPLOYEE TRAINING COSTS	0	0	0	
100-12-142-00-7510	GF-IN-PT-SBDC-POSTAGE	300	257	-43	
100-12-142-00-7601	GF-IN-PT-SBDC-PRINTING & DUPLICATING	350	308	-42	
100-12-142-00-7901	GF-IN-PT-SBDC-SUBSCRIPTIONS	0	0	0	
100-12-142-00-8006	GF-IN-PT-SBDC-INSTRUCTIONAL SUPPLIES	0	0	0	
100-12-142-00-8009	GF-IN-PT-SBDC-OFFICE SUPPLIES	0	207	207	
100-12-142-00-8201	GF-IN-PT-SBDC-CONFERENCE FEES	0	0	0	
100-12-142-00-8205	GF-IN-PT-SBDC-EMPLOYEE TRAVEL	0	0	0	
100-12-142-00-8509	GF-IN-PT-SBDC-FOOD & REFRESHMENTS	0	0	0	
100-12-142-00-8515	GF-IN-PT-SBDC-MEETING & CONFERENCE EXPENSE	0	0	0	
100-12-142-00-8803	GF-IN-PT-SBDC-INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	
100-12-142					122
100-13-161-00-7510	GF-IN-DEV-PRE COLLEG-POSTAGE	0	0	0	
100-13-161-00-7601	GF-IN-DEV-PRE COLLEG-PRINTING & DUPLICATING	1332	1500	168	
100-13-161-00-8006	GF-IN-DEV-PRE COLLEG-INSTRUCTIONAL SUPPLIES	95	94	-1	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-13-161-00-8201	GF-IN-DEV-PRE COLLEG-CONFERENCE FEES	250	250	0	
100-13-161-00-8205	GF-IN-DEV-PRE COLLEG-EMPLOYEE TRAVEL	1000	1000	0	
100-13-161-00-8509	GF-IN-DEV-PRE COLLEG-FOOD & REFRESHMENTS	0	0	0	
100-13-161-00-8516	GF-IN-DEV-PRE COLLEG-MEMBERSHIP FEES & DUES	0	0	0	
100-13-161-00-8802	GF-IN-DEV-PRE COLLEG-INFO TECH EQUIPMENT <\$5000	273	273	0	
100-13-161					167
100-13-162-00-7510	GF-IN-DEV-ESOL-POSTAGE	0	117	117	
100-13-162-00-7521	GF-IN-DEV-ESOL-SHIPPING & FREIGHT	0	14	14	
100-13-162-00-7601	GF-IN-DEV-ESOL-PRINTING & DUPLICATING	0	505	505	
100-13-162-00-8006	GF-IN-DEV-ESOL-INSTRUCTIONAL SUPPLIES	384	1177	793	
100-13-162-00-8201	GF-IN-DEV-ESOL-CONFERENCE FEES	150	145	-5	
100-13-162-00-8205	GF-IN-DEV-ESOL-EMPLOYEE TRAVEL	400	300	-100	
100-13-162-00-8509	GF-IN-DEV-ESOL-FOOD & REFRESHMENTS	16	0	-16	
100-13-162-00-8516	GF-IN-DEV-ESOL-MEMBERSHIP FEES & DUES	120	119	-1	
100-13-162					1307
100-13-163-00-7510	GF-IN-DEV-PSR-POSTAGE	0	0	0	
100-13-163-00-7601	GF-IN-DEV-PSR-PRINTING & DUPLICATING	0	84	84	
100-13-163-00-8205	GF-IN-DEV-PSR-EMPLOYEE TRAVEL	500	500	0	
100-13-163-00-8509	GF-IN-DEV-PSR-FOOD & REFRESHMENTS	0	0	0	
100-13-163					84
100-20-201-00-7210	GF-AS-INSTR ADMI-OTHER CONTRACTED SERVICES	65000	70518	5518	
100-20-201-00-7510	GF-AS-INSTR ADMI-POSTAGE	200	144	-56	
100-20-201-00-7521	GF-AS-INSTR ADMI-SHIPPING & FREIGHT	0	0	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-20-201-00-7601	GF-AS-INSTR ADMI-PRINTING & DUPLICATING	650	615	-35	
100-20-201-00-7611	GF-AS-INSTR ADMI-CATALOG PRINTING	0	1500	1500	
100-20-201-00-7613	GF-AS-INSTR ADMI-COURSE SCHEDULE PRINTING	0	0	0	
100-20-201-00-7901	GF-AS-INSTR ADMI-SUBSCRIPTIONS	393	0	-393	
100-20-201-00-8006	GF-AS-INSTR ADMI-INSTRUCTIONAL SUPPLIES	407	0	-407	
100-20-201-00-8009	GF-AS-INSTR ADMI-OFFICE SUPPLIES	488	600	112	
100-20-201-00-8101	GF-AS-INSTR ADMI-CELLULAR TELECOMMUNICATIONS	0	0	0	
100-20-201-00-8201	GF-AS-INSTR ADMI-CONFERENCE FEES	2452	1500	-952	
100-20-201-00-8205	GF-AS-INSTR ADMI-EMPLOYEE TRAVEL	10288	11610	1322	
100-20-201-00-8509	GF-AS-INSTR ADMI-FOOD & REFRESHMENTS	200	0	-200	
100-20-201-00-8516	GF-AS-INSTR ADMI-MEMBERSHIP FEES & DUES	15575	1800	-13775	
100-20-201-00-8523	GF-AS-INSTR ADMI-STUDENT ACTIVITIES & EVENTS	0	0	0	
100-20-201					-7366
100-20-203-00-7210	GF-AS-DISTANCE E-OTHER CONTRACTED SERVICES	15821	17402	1581	
100-20-203-00-7213	GF-AS-DISTANCE E-SOFTWARE & LICENSES	1890	0	-1890	
100-20-203-00-7510	GF-AS-DISTANCE E-POSTAGE	25	14	-11	
100-20-203-00-7601	GF-AS-DISTANCE E-PRINTING & DUPLICATING	50	11	-39	
100-20-203-00-8006	GF-AS-DISTANCE E-INSTRUCTIONAL SUPPLIES	488	400	-88	
100-20-203-00-8201	GF-AS-DISTANCE E-CONFERENCE FEES	1641	4000	2359	
100-20-203-00-8205	GF-AS-DISTANCE E-EMPLOYEE TRAVEL	7346	7300	-46	
100-20-203-00-8509	GF-AS-DISTANCE E-FOOD & REFRESHMENTS	0	0	0	
100-20-203-00-8516	GF-AS-DISTANCE E-MEMBERSHIP FEES & DUES	2495	495	-2000	
100-20-203-00-8805	GF-AS-DISTANCE E-OTHER MINOR EQUIPMENT <\$5000	2564	6000	3436	
100-20-203					3302

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-20-204-00-7210	GF-AS-INSTR STAF-OTHER CONTRACTED SERVICES	20505	25000	4495	
100-20-204-00-7901	GF-AS-INSTR STAF-SUBSCRIPTIONS	0	0	0	
100-20-204-00-8006	GF-AS-INSTR STAF-INSTRUCTIONAL SUPPLIES	0	337	337	
100-20-204-00-8201	GF-AS-INSTR STAF-CONFERENCE FEES	792	2000	1208	
100-20-204-00-8204	GF-AS-INSTR STAF-NON-EMPLOYEE TRAVEL	1000	250	-750	
100-20-204-00-8205	GF-AS-INSTR STAF-EMPLOYEE TRAVEL	1203	2028	825	
100-20-204-00-8509	GF-AS-INSTR STAF-FOOD & REFRESHMENTS	3500	2046	-1454	
100-20-204					4661
100-20-207-00-7114	GF-AS-CURRIC & ASSESS-PROGRAM ADVERTISING & PROMOT	0	500	500	
100-20-207-00-7210	GF-AS-CURRIC & ASSESS-OTHER CONTRACTED SERVICES	0	500	500	
100-20-207-00-7901	GF-AS-CURRIC & ASSESS-SUBSCRIPTIONS	0	900	900	
100-20-207-00-8009	GF-AS-CURRIC & ASSESS-OFFICE SUPPLIES	0	300	300	
100-20-207-00-8201	GF-AS-CURRIC & ASSESS-CONFERENCE FEES	0	0	0	
100-20-207-00-8204	GF-AS-CURRIC & ASSESS-NON-EMPLOYEE TRAVEL	0	800	800	
100-20-207-00-8205	GF-AS-CURRIC & ASSESS-EMPLOYEE TRAVEL	0	1000	1000	
100-20-207-00-8509	GF-AS-CURRIC & ASSESS-FOOD & REFRESHMENTS	0	700	700	
100-20-207-00-8516	GF-AS-CURRIC & ASSESS-MEMBERSHIP FEES & DUES	0	3500	3500	
100-20-207					8200
100-20-221-00-7208	GF-AS-LIBRARY-LIBRARY AUTOMATED SERVICES	5200	5004	-196	
100-20-221-00-7209	GF-AS-LIBRARY-MAINTENANCE CONTRACTS	1870	0	-1870	
100-20-221-00-7210	GF-AS-LIBRARY-OTHER CONTRACTED SERVICES	2115	2048	-67	
100-20-221-00-7310	GF-AS-LIBRARY-OER SPECIAL PROJECT EXPENSES	0	0	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-20-221-00-7510	GF-AS-LIBRARY-POSTAGE	700	624	-76	
100-20-221-00-7523	GF-AS-LIBRARY-INTERLIBRARY LOAN DELIVERY	400	200	-200	
100-20-221-00-7601	GF-AS-LIBRARY-PRINTING & DUPLICATING	2000	951	-1049	
100-20-221-00-7901	GF-AS-LIBRARY-SUBSCRIPTIONS	1786	1647	-139	
100-20-221-00-7902	GF-AS-LIBRARY-ELECTRONIC SUBSCRIPTIONS	27500	24029	-3471	
100-20-221-00-8007	GF-AS-LIBRARY-LIBR AUDIOVISUAL MATERIALS	2500	2080	-420	
100-20-221-00-8008	GF-AS-LIBRARY-LIBR ELECTRONIC MATERIALS	250	250	0	
100-20-221-00-8009	GF-AS-LIBRARY-OFFICE SUPPLIES	1000	2000	1000	
100-20-221-00-8014	GF-AS-LIBRARY-LIBRARY PRINT COLLECTION	5000	4160	-840	
100-20-221-00-8201	GF-AS-LIBRARY-CONFERENCE FEES	1200	0	-1200	
100-20-221-00-8205	GF-AS-LIBRARY-EMPLOYEE TRAVEL	4500	4500	0	
100-20-221-00-8509	GF-AS-LIBRARY-FOOD & REFRESHMENTS	200	200	0	
100-20-221-00-8516	GF-AS-LIBRARY-MEMBERSHIP FEES & DUES	586	500	-86	
100-20-221-00-8802	GF-AS-LIBRARY-INFO TECH EQUIPMENT <\$5000	1528	1500	-28	
100-20-221					-8642
100-30-301-00-7213	GF-SS-REGISTRATI-SOFTWARE & LICENSES	13051	13051	0	
100-30-301-00-7303	GF-SS-REGISTRATI-EMPLOYEE TRAINING COSTS	0	0	0	
100-30-301-00-7510	GF-SS-REGISTRATI-POSTAGE	1501	1500	-1	
100-30-301-00-7601	GF-SS-REGISTRATI-PRINTING & DUPLICATING	860	360	-500	
100-30-301-00-7611	GF-SS-REGISTRATI-CATALOG PRINTING	6500	6500	0	
100-30-301-00-8009	GF-SS-REGISTRATI-OFFICE SUPPLIES	4706	4000	-706	
100-30-301-00-8012	GF-SS-REGISTRATI-TESTING SUPPLIES	6806	6806	0	
100-30-301-00-8201	GF-SS-REGISTRATI-CONFERENCE FEES	1660	1710	50	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-30-301-00-8205	GF-SS-REGISTRATI-EMPLOYEE TRAVEL	7600	6500	-1100	
100-30-301-00-8509	GF-SS-REGISTRATI-FOOD & REFRESHMENTS	0	0	0	
100-30-301-00-8516	GF-SS-REGISTRATI-MEMBERSHIP FEES & DUES	890	765	-125	
100-30-301-00-8517	GF-SS-REGISTRATI-MISCELLANEOUS FEES	75	0	-75	
100-30-301-00-8523	GF-SS-REGISTRATI-STUDENT ACTIVITIES & EVENTS	0	0	0	
100-30-301-00-8802	GF-SS-REGISTRATI-INFO TECH EQUIPMENT <\$5000	0	0	0	
100-30-301					-2457
100-30-302-00-7114	GF-SS-ADVISING-PROGRAM ADVERTISING & PROMOTIONS	0	0	0	
100-30-302-00-7210	GF-SS-ADVISING-OTHER CONTRACTED SERVICES	4500	4500	0	
100-30-302-00-7510	GF-SS-ADVISING-POSTAGE	102	102	0	
100-30-302-00-7601	GF-SS-ADVISING-PRINTING & DUPLICATING	1340	1340	0	
100-30-302-00-8009	GF-SS-ADVISING-OFFICE SUPPLIES	150	150	0	
100-30-302-00-8201	GF-SS-ADVISING-CONFERENCE FEES	1800	1800	0	
100-30-302-00-8205	GF-SS-ADVISING-EMPLOYEE TRAVEL	5000	4000	-1000	
100-30-302-00-8509	GF-SS-ADVISING-FOOD & REFRESHMENTS	180	180	0	
100-30-302-00-8516	GF-SS-ADVISING-MEMBERSHIP FEES & DUES	300	300	0	
100-30-302-00-8523	GF-SS-ADVISING-STUDENT ACTIVITIES & EVENTS	4585	4585	0	
100-30-302					-1000
100-30-303-00-7114	GF-SS-FINANCIAL-PROGRAM ADVERTISING & PROMOTIONS	0	0	0	
100-30-303-00-7210	GF-SS-FINANCIAL-OTHER CONTRACTED SERVICES	7200	7250	50	
100-30-303-00-7213	GF-SS-FINANCIAL-SOFTWARE & LICENSES	0	0	0	
100-30-303-00-7510	GF-SS-FINANCIAL-POSTAGE	750	750	0	
100-30-303-00-7521	GF-SS-FINANCIAL-SHIPPING & FREIGHT	27	27	0	
100-30-303-00-7601	GF-SS-FINANCIAL-PRINTING & DUPLICATING	450	450	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-30-303-00-8009	GF-SS-FINANCIAL-OFFICE SUPPLIES	150	150	0	
100-30-303-00-8201	GF-SS-FINANCIAL-CONFERENCE FEES	600	1050	450	
100-30-303-00-8205	GF-SS-FINANCIAL-EMPLOYEE TRAVEL	7975	5834	-2141	
100-30-303-00-8509	GF-SS-FINANCIAL-FOOD & REFRESHMENTS	100	100	0	
100-30-303-00-8516	GF-SS-FINANCIAL-MEMBERSHIP FEES & DUES	979	1004	25	
100-30-303-00-8802	GF-SS-FINANCIAL-INFO TECH EQUIPMENT <\$5000	48	0	-48	
100-30-303					-1664
100-30-304-00-7213	GF-SS-CAREER SER-SOFTWARE & LICENSES	800	800	0	
100-30-304					0
100-30-305-00-7510	GF-SS-STUDENT RE-POSTAGE	275	275	0	
100-30-305-00-7601	GF-SS-STUDENT RE-PRINTING & DUPLICATING	219	0	-219	
100-30-305-00-8009	GF-SS-STUDENT RE-OFFICE SUPPLIES	1980	90	-1890	
100-30-305-00-8503	GF-SS-STUDENT RE-GRADUATION	5695	5695	0	
100-30-305-00-8509	GF-SS-STUDENT RE-FOOD & REFRESHMENTS	250	250	0	
100-30-305-00-8512	GF-SS-STUDENT RE-GIFTS EXPENSE	0	0	0	
100-30-305-00-8523	GF-SS-STUDENT RE-STUDENT ACTIVITIES & EVENTS	0	0	0	
100-30-305					-2109
100-30-306-00-7210	GF-SS-ADA SERV-OTHER CONTRACTED SERVICES	5500	5500	0	
100-30-306-00-7601	GF-SS-ADA SERV-PRINTING & DUPLICATING	0	0	0	
100-30-306-00-8009	GF-SS-ADA SERV-OFFICE SUPPLIES	0	0	0	
100-30-306-00-8201	GF-SS-ADA SERV-CONFERENCE FEES	800	800	0	
100-30-306-00-8205	GF-SS-ADA SERV-EMPLOYEE TRAVEL	1500	1500	0	
100-30-306-00-8501	GF-SS-ADA SERV-ADA COMPLIANCE M&S	18000	12000	-6000	
100-30-306					-6000

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-30-309-00-7210	GF-SS-STUDENT SUPP SVCS-OTHER CONTRACTED SERVICES	0	0	0	
100-30-309					0
100-30-310-00-7210	GF-SS-STDNT SUCC-OTHER CONTRACTED SERVICES	2250	3000	750	
100-30-310-00-7601	GF-SS-STDNT SUCC-PRINTING & DUPLICATING	1000	0	-1000	
100-30-310-00-8006	GF-SS-STDNT SUCC-INSTRUCTIONAL SUPPLIES	0	0	0	
100-30-310-00-8201	GF-SS-STDNT SUCC-CONFERENCE FEES	600	0	-600	
100-30-310-00-8204	GF-SS-STDNT SUCC-NON-EMPLOYEE TRAVEL	400	0	-400	
100-30-310-00-8205	GF-SS-STDNT SUCC-EMPLOYEE TRAVEL	0	0	0	
100-30-310-00-8509	GF-SS-STDNT SUCC-FOOD & REFRESHMENTS	0	0	0	
100-30-310-00-8512	GF-SS-STDNT SUCC-GIFTS EXPENSE	0	0	0	
100-30-310-00-8516	GF-SS-STDNT SUCC-MEMBERSHIP FEES & DUES	0	0	0	
100-30-310-00-8523	GF-SS-STDNT SUCC-STUDENT ACTIVITIES & EVENTS	3750	0	-3750	
100-30-310					-5000
100-30-315-00-7210	GF-SS-SOAR-OTHER CONTRACTED SERVICES	3008	3000	-8	
100-30-315-00-7213	GF-SS-SOAR-SOFTWARE & LICENSES	3600	2400	-1200	
100-30-315-00-7510	GF-SS-SOAR-POSTAGE	2000	2000	0	
100-30-315-00-7601	GF-SS-SOAR-PRINTING & DUPLICATING	1000	1000	0	
100-30-315-00-8009	GF-SS-SOAR-OFFICE SUPPLIES	3000	1000	-2000	
100-30-315-00-8201	GF-SS-SOAR-CONFERENCE FEES	2000	1300	-700	
100-30-315-00-8204	GF-SS-SOAR-NON-EMPLOYEE TRAVEL	1992	2000	8	
100-30-315-00-8205	GF-SS-SOAR-EMPLOYEE TRAVEL	6000	7400	1400	
100-30-315-00-8509	GF-SS-SOAR-FOOD & REFRESHMENTS	2000	3300	1300	
100-30-315-00-8512	GF-SS-SOAR-GIFTS EXPENSE	500	500	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-30-315-00-8523	GF-SS-SOAR-STUDENT ACTIVITIES & EVENTS	2000	4200	2200	
100-30-315					1000
100-30-316-00-7601	GF-SS-STDNT SERV-PRINTING & DUPLICATING	250	250	0	
100-30-316-00-8201	GF-SS-STDNT SERV-CONFERENCE FEES	1404	1482	78	
100-30-316-00-8205	GF-SS-STDNT SERV-EMPLOYEE TRAVEL	3435	2500	-935	
100-30-316-00-8505	GF-SS-STDNT SERV-DIVERSITY COMMITTEE	0	5000	5000	
100-30-316-00-8509	GF-SS-STDNT SERV-FOOD & REFRESHMENTS	437	294	-143	
100-30-316-00-8512	GF-SS-STDNT SERV-GIFTS EXPENSE	74	74	0	
100-30-316-00-8516	GF-SS-STDNT SERV-MEMBERSHIP FEES & DUES	5000	6000	1000	
100-30-316					5000
100-30-331-00-7510	GF-SS-STUDENT GO-POSTAGE	0	0	0	
100-30-331-00-7601	GF-SS-STUDENT GO-PRINTING & DUPLICATING	0	300	300	
100-30-331-00-8009	GF-SS-STUDENT GO-OFFICE SUPPLIES	200	200	0	
100-30-331-00-8201	GF-SS-STUDENT GO-CONFERENCE FEES	320	250	-70	
100-30-331-00-8205	GF-SS-STUDENT GO-EMPLOYEE TRAVEL	600	400	-200	
100-30-331-00-8206	GF-SS-STUDENT GO-STUDENT TRAVEL	800	350	-450	
100-30-331-00-8516	GF-SS-STUDENT GO-MEMBERSHIP FEES & DUES	150	150	0	
100-30-331-00-8523	GF-SS-STUDENT GO-STUDENT ACTIVITIES & EVENTS	7180	7500	320	
100-30-331					-100
100-30-332-00-7510	GF-SS-PTK-POSTAGE	8	0	-8	
100-30-332-00-7601	GF-SS-PTK-PRINTING & DUPLICATING	200	200	0	
100-30-332-00-8009	GF-SS-PTK-OFFICE SUPPLIES	200	200	0	
100-30-332-00-8201	GF-SS-PTK-CONFERENCE FEES	1500	1100	-400	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-30-332-00-8205	GF-SS-PTK-EMPLOYEE TRAVEL	600	600	0	
100-30-332-00-8206	GF-SS-PTK-STUDENT TRAVEL	1760	1600	-160	
100-30-332-00-8523	GF-SS-PTK-STUDENT ACTIVITIES & EVENTS	1100	1100	0	
100-30-332					-568
100-50-501-00-7111	GF-IS-GOVERNING-LEGAL NOTICE ADVERTISING	2000	2000	0	
100-50-501-00-7210	GF-IS-GOVERNING-OTHER CONTRACTED SERVICES	1000	0	-1000	
100-50-501-00-7510	GF-IS-GOVERNING-POSTAGE	214	214	0	
100-50-501-00-8009	GF-IS-GOVERNING-OFFICE SUPPLIES	300	300	0	
100-50-501-00-8201	GF-IS-GOVERNING-CONFERENCE FEES	3000	4000	1000	
100-50-501-00-8203	GF-IS-GOVERNING-BOARD TRAVEL	6000	5706	-294	
100-50-501-00-8204	GF-IS-GOVERNING-NON-EMPLOYEE TRAVEL	0	0	0	
100-50-501-00-8205	GF-IS-GOVERNING-EMPLOYEE TRAVEL	0	0	0	
100-50-501-00-8509	GF-IS-GOVERNING-FOOD & REFRESHMENTS	2500	500	-2000	
100-50-501-00-8512	GF-IS-GOVERNING-GIFTS EXPENSE	0	0	0	
100-50-501-00-8515	GF-IS-GOVERNING-MEETING & CONFERENCE EXPENSE	400	200	-200	
100-50-501-00-8516	GF-IS-GOVERNING-MEMBERSHIP FEES & DUES	3300	3337	37	
100-50-501					-2457
100-50-502-00-7102	GF-IS-PRES OFFIC-COLLEGE PROMOTIONAL MATERIALS	500	0	-500	
100-50-502-00-7210	GF-IS-PRES OFFIC-OTHER CONTRACTED SERVICES	26134	0	-26134	
100-50-502-00-7213	GF-IS-PRES OFFIC-SOFTWARE & LICENSES	0	0	0	
100-50-502-00-7510	GF-IS-PRES OFFIC-POSTAGE	129	129	0	
100-50-502-00-7521	GF-IS-PRES OFFIC-SHIPPING & FREIGHT	0	0	0	
100-50-502-00-7601	GF-IS-PRES OFFIC-PRINTING & DUPLICATING	2366	2500	134	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-502-00-7901	GF-IS-PRES OFFIC-SUBSCRIPTIONS	152	160	8	
100-50-502-00-7902	GF-IS-PRES OFFIC-ELECTRONIC SUBSCRIPTIONS	646	750	104	
100-50-502-00-8009	GF-IS-PRES OFFIC-OFFICE SUPPLIES	1500	1500	0	
100-50-502-00-8011	GF-IS-PRES OFFIC-REFERENCE MATERIALS	100	100	0	
100-50-502-00-8201	GF-IS-PRES OFFIC-CONFERENCE FEES	2299	1750	-549	
100-50-502-00-8204	GF-IS-PRES OFFIC-NON-EMPLOYEE TRAVEL	1362	0	-1362	
100-50-502-00-8205	GF-IS-PRES OFFIC-EMPLOYEE TRAVEL	10239	17650	7411	
100-50-502-00-8508	GF-IS-PRES OFFIC-EQUIPMENT REPAIR	0	0	0	
100-50-502-00-8509	GF-IS-PRES OFFIC-FOOD & REFRESHMENTS	3577	3519	-58	
100-50-502-00-8512	GF-IS-PRES OFFIC-GIFTS EXPENSE	0	0	0	
100-50-502-00-8515	GF-IS-PRES OFFIC-MEETING & CONFERENCE EXPENSE	500	500	0	
100-50-502-00-8516	GF-IS-PRES OFFIC-MEMBERSHIP FEES & DUES	33554	35000	1446	
100-50-502-00-8555	GF-IS-PRES OFFIC-PRESIDENT'S DISCRETIONARY ACCOUNT	0	0	0	
100-50-502-00-8805	GF-IS-PRES OFFIC-OTHER MINOR EQUIPMENT <\$5000	0	0	0	
100-50-502					-19500
100-50-503-00-7101	GF-IS-PUB INFO &-INSTITUTIONAL ADVERTISING	49982	55952	5970	
100-50-503-00-7102	GF-IS-PUB INFO &-COLLEGE PROMOTIONAL MATERIALS	5000	3200	-1800	
100-50-503-00-7210	GF-IS-PUB INFO &-OTHER CONTRACTED SERVICES	1000	2500	1500	
100-50-503-00-7213	GF-IS-PUB INFO &-SOFTWARE & LICENSES	2977	0	-2977	
100-50-503-00-7510	GF-IS-PUB INFO &-POSTAGE	7385	6400	-985	
100-50-503-00-7601	GF-IS-PUB INFO &-PRINTING & DUPLICATING	5162	2265	-2897	
100-50-503-00-7611	GF-IS-PUB INFO &-CATALOG PRINTING	6407	0	-6407	
100-50-503-00-7613	GF-IS-PUB INFO &-COURSE SCHEDULE PRINTING	28142	24000	-4142	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-503-00-7901	GF-IS-PUB INFO &-SUBSCRIPTIONS	175	175	0	
100-50-503-00-7902	GF-IS-PUB INFO &-ELECTRONIC SUBSCRIPTIONS	0	40	40	
100-50-503-00-8009	GF-IS-PUB INFO &-OFFICE SUPPLIES	338	150	-188	
100-50-503-00-8201	GF-IS-PUB INFO &-CONFERENCE FEES	0	0	0	
100-50-503-00-8205	GF-IS-PUB INFO &-EMPLOYEE TRAVEL	0	0	0	
100-50-503-00-8509	GF-IS-PUB INFO &-FOOD & REFRESHMENTS	0	0	0	
100-50-503-00-8515	GF-IS-PUB INFO &-MEETING & CONFERENCE EXPENSE	0	0	0	
100-50-503-00-8516	GF-IS-PUB INFO &-MEMBERSHIP FEES & DUES	578	1200	622	
100-50-503-00-8802	GF-IS-PUB INFO &-INFO TECH EQUIPMENT <\$5000	436	0	-436	
100-50-503		107582	95882		-11700
100-50-504-00-7205	GF-IS-ELECTIONS-COUNTY ELECTION EXPENSE	0	5200	5200	
100-50-504					5200
100-50-505-00-8009	GF-IS-ACCREDITAT-OFFICE SUPPLIES	500	250	-250	
100-50-505-00-8201	GF-IS-ACCREDITAT-CONFERENCE FEES	1000	4000	3000	
100-50-505-00-8205	GF-IS-ACCREDITAT-EMPLOYEE TRAVEL	2500	4000	1500	
100-50-505-00-8516	GF-IS-ACCREDITAT-MEMBERSHIP FEES & DUES	8200	8200	0	
100-50-505-00-8517	GF-IS-ACCREDITAT-MISCELLANEOUS FEES	2500	2500	0	
100-50-505					4250
100-50-511-00-7209	GF-IS-BUSINESS O-MAINTENANCE CONTRACTS	0	0	0	
100-50-511-00-7210	GF-IS-BUSINESS O-OTHER CONTRACTED SERVICES	1181	0	-1181	
100-50-511-00-7213	GF-IS-BUSINESS O-SOFTWARE & LICENSES	209	1209	1000	
100-50-511-00-7214	GF-IS-BUSINESS O-BOND PAYING AGENT FEES	0	450	450	
100-50-511-00-7510	GF-IS-BUSINESS O-POSTAGE	1217	100	-1117	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-511-00-7511	GF-IS-BUSINESS O-POSTAGE TO BE ALLOCATED	980	0	-980	
100-50-511-00-7521	GF-IS-BUSINESS O-SHIPPING & FREIGHT	75	74	-1	
100-50-511-00-7601	GF-IS-BUSINESS O-PRINTING & DUPLICATING	894	584	-310	
100-50-511-00-7602	GF-IS-BUSINESS O-PRINTING TO BE ALLOCATED	9076	0	-9076	
100-50-511-00-8009	GF-IS-BUSINESS O-OFFICE SUPPLIES	825	829	4	
100-50-511-00-8011	GF-IS-BUSINESS O-REFERENCE MATERIALS	0	0	0	
100-50-511-00-8201	GF-IS-BUSINESS O-CONFERENCE FEES	0	0	0	
100-50-511-00-8205	GF-IS-BUSINESS O-EMPLOYEE TRAVEL	27	500	473	
100-50-511-00-8502	GF-IS-BUSINESS O-FINANCIAL SERVICES FEES	3091	7423	4332	
100-50-511-00-8509	GF-IS-BUSINESS O-FOOD & REFRESHMENTS	300	300	0	
100-50-511-00-8516	GF-IS-BUSINESS O-MEMBERSHIP FEES & DUES	900	0	-900	
100-50-511-00-8517	GF-IS-BUSINESS O-MISCELLANEOUS FEES	100	0	-100	
100-50-511-00-8801	GF-IS-BUSINESS O-FURNITURE <\$5000	0	0	0	
100-50-511					-7406
100-50-512-00-7202	GF-IS-INSUR LEGA-AUDIT	72175	44000	-28175	
100-50-512-00-7207	GF-IS-INSUR LEGA-LEGAL	35000	25000	-10000	
100-50-512-00-7401	GF-IS-INSUR LEGA-FIDELITY BOND INSURANCE	1490	2453	963	
100-50-512-00-7402	GF-IS-INSUR LEGA-LIABILITY INSURANCE	20200	24000	3800	
100-50-512-00-7403	GF-IS-INSUR LEGA-PROPERTY INSURANCE	0	0	0	
100-50-512-00-7404	GF-IS-INSUR LEGA-STUDENT OR VOLUNTEER WCOMP PREMIU	813	813	0	
100-50-512					-33412
100-50-521-00-7112	GF-IS-HUMAN RESO-PERSONNEL RECRUITMENT ADVERTISING	10000	10000	0	
100-50-521-00-7210	GF-IS-HUMAN RESO-OTHER CONTRACTED SERVICES	10000	4750	-5250	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-521-00-7213	GF-IS-HUMAN RESO-SOFTWARE & LICENSES	37000	37720	720	
100-50-521-00-7301	GF-IS-HUMAN RESO-EMPLOYEE MORALE HEALTH & WELFARE	3891	3891	0	
100-50-521-00-7303	GF-IS-HUMAN RESO-EMPLOYEE TRAINING COSTS	2500	0	-2500	
100-50-521-00-7304	GF-IS-HUMAN RESO-LABOR RELATIONS COSTS	650	200	-450	
100-50-521-00-7510	GF-IS-HUMAN RESO-POSTAGE	500	112	-388	
100-50-521-00-7601	GF-IS-HUMAN RESO-PRINTING & DUPLICATING	1956	1756	-200	
100-50-521-00-7901	GF-IS-HUMAN RESO-SUBSCRIPTIONS	185	185	0	
100-50-521-00-7902	GF-IS-HUMAN RESO-ELECTRONIC SUBSCRIPTIONS	0	0	0	
100-50-521-00-8009	GF-IS-HUMAN RESO-OFFICE SUPPLIES	650	650	0	
100-50-521-00-8011	GF-IS-HUMAN RESO-REFERENCE MATERIALS	1787	650	-1137	
100-50-521-00-8201	GF-IS-HUMAN RESO-CONFERENCE FEES	4355	2547	-1808	
100-50-521-00-8205	GF-IS-HUMAN RESO-EMPLOYEE TRAVEL	3000	3500	500	
100-50-521-00-8301	GF-IS-HUMAN RESO-TUITION REIMBURSEMENTS	7500	5000	-2500	
100-50-521-00-8509	GF-IS-HUMAN RESO-FOOD & REFRESHMENTS	1146	1050	-96	
100-50-521-00-8516	GF-IS-HUMAN RESO-MEMBERSHIP FEES & DUES	1430	1050	-380	
100-50-521					-13489
100-50-531-00-7101	GF-IS-RESOURCE D-INSTITUTIONAL ADVERTISING	0	0	0	
100-50-531-00-7102	GF-IS-RESOURCE D-COLLEGE PROMOTIONAL MATERIALS	0	0	0	
100-50-531-00-7210	GF-IS-RESOURCE D-OTHER CONTRACTED SERVICES	12	375	363	
100-50-531-00-7213	GF-IS-RESOURCE D-SOFTWARE & LICENSES	0	1200	1200	
100-50-531-00-7510	GF-IS-RESOURCE D-POSTAGE	728	1250	522	
100-50-531-00-7601	GF-IS-RESOURCE D-PRINTING & DUPLICATING	1758	5700	3942	
100-50-531-00-7901	GF-IS-RESOURCE D-SUBSCRIPTIONS	0	0	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-531-00-8009	GF-IS-RESOURCE D-OFFICE SUPPLIES	153	100	-53	
100-50-531-00-8201	GF-IS-RESOURCE D-CONFERENCE FEES	0	0	0	
100-50-531-00-8205	GF-IS-RESOURCE D-EMPLOYEE TRAVEL	684	2000	1316	
100-50-531-00-8509	GF-IS-RESOURCE D-FOOD & REFRESHMENTS	1264	2400	1136	
100-50-531-00-8510	GF-IS-RESOURCE D-FUNDRAISING COSTS	5852	0	-5852	
100-50-531-00-8512	GF-IS-RESOURCE D-GIFTS EXPENSE	0	350	350	
100-50-531-00-8515	GF-IS-RESOURCE D-MEETING & CONFERENCE EXPENSE	0	0	0	
100-50-531-00-8516	GF-IS-RESOURCE D-MEMBERSHIP FEES & DUES	874	1200	326	
100-50-531-00-8801	GF-IS-RESOURCE D-FURNITURE <\$5000	0	0	0	
100-50-531					3250
100-50-541-00-7209	GF-IS-IT SERVICE-MAINTENANCE CONTRACTS	20293	18131	-2162	
100-50-541-00-7210	GF-IS-IT SERVICE-OTHER CONTRACTED SERVICES	63398	28187	-35211	
100-50-541-00-7213	GF-IS-IT SERVICE-SOFTWARE & LICENSES	157843	234307	76464	
100-50-541-00-7303	GF-IS-IT SERVICE-EMPLOYEE TRAINING COSTS	520	419	-101	
100-50-541-00-7510	GF-IS-IT SERVICE-POSTAGE	1	1	0	
100-50-541-00-7521	GF-IS-IT SERVICE-SHIPPING & FREIGHT	140	140	0	
100-50-541-00-7601	GF-IS-IT SERVICE-PRINTING & DUPLICATING	160	250	90	
100-50-541-00-7701	GF-IS-IT SERVICE-EQUIPMENT LEASE	0	46854	46854	
100-50-541-00-8009	GF-IS-IT SERVICE-OFFICE SUPPLIES	354	350	-4	
100-50-541-00-8011	GF-IS-IT SERVICE-REFERENCE MATERIALS	40	0	-40	
100-50-541-00-8103	GF-IS-IT SERVICE-TELECOMMUNICATIONS SERVICES	0	0	0	
100-50-541-00-8201	GF-IS-IT SERVICE-CONFERENCE FEES	75	75	0	
100-50-541-00-8205	GF-IS-IT SERVICE-EMPLOYEE TRAVEL	2262	1827	-435	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-50-541-00-8508	GF-IS-IT SERVICE-EQUIPMENT REPAIR	16150	14400	-1750	
100-50-541-00-8509	GF-IS-IT SERVICE-FOOD & REFRESHMENTS	0	0	0	
100-50-541-00-8516	GF-IS-IT SERVICE-MEMBERSHIP FEES & DUES	300	300	0	
100-50-541-00-8802	GF-IS-IT SERVICE-INFO TECH EQUIPMENT <\$5000	74700	123954	49254	
100-50-541-00-9572	GF-IS-IT SERVICE-INFO TECH EQUIPMENT >\$5000	5000	0	-5000	
100-50-541-00-9951	GF-IS-IT SERVICE-INTR DEPT SVCS IT	0	24200	24200	
100-50-541					152159
100-50-551-00-7209	GF-IS-COMMUNICAT-MAINTENANCE CONTRACTS	12899	12899	0	
100-50-551-00-7210	GF-IS-COMMUNICAT-OTHER CONTRACTED SERVICES	344	1843	1499	
100-50-551-00-7213	GF-IS-COMMUNICAT-SOFTWARE & LICENSES	0	0	0	
100-50-551-00-8102	GF-IS-COMMUNICAT-INTERNET SERVICES	26237	26137	-100	
100-50-551-00-8103	GF-IS-COMMUNICAT-TELECOMMUNICATIONS SERVICES	13542	15816	2274	
100-50-551-00-8806	GF-IS-COMMUNICAT-TELECOMM EQUIP <\$5000	600	738	138	
100-50-551-00-9576	GF-IS-COMMUNICAT-TELECOMM EQUIP >\$5000	0	0	0	
100-50-551					3811
100-60-601-00-7805	GF-FA-FINANCIAL-SENIOR TUITION DISCOUNTS	4000	4000	0	
100-60-601-00-7806	GF-FA-FINANCIAL-SPECIAL TUITION GRANTS	0	0	0	
100-60-601-00-7808	GF-FA-FINANCIAL-PRE-COLLEGE GRANT AWARD	1500	1500	0	
100-60-601-00-7809	GF-FA-FINANCIAL-ESOL GRANT AWARD	1000	1000	0	
100-60-601-00-7810	GF-FA-FINANCIAL-FALLEN OREGON SOLDIER TUITION AWAR	6676	6676	0	
100-60-601-00-7812	GF-FA-FINANCIAL-OREGON SENIOR OPTION	2500	2500	0	
100-60-601-00-7820	GF-FA-FINANCIAL-INSTITUTIONAL GRANT AWARD	3636	3636	0	
100-60-601-00-7822	GF-FA-FINANCIAL-GED COMPLETER AWARD	2136	2136	0	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-60-601-00-8205	GF-FA-FINANCIAL-EMPLOYEE TRAVEL	0	0	0	
100-60-601					0
100-70-701-00-7210	GF-PL-FACILITIES-OTHER CONTRACTED SERVICES	428	3179	2751	
100-70-701-00-7213	GF-PL-FACILITIES-SOFTWARE & LICENSES	7645	5970	-1675	
100-70-701-00-7403	GF-PL-FACILITIES-PROPERTY INSURANCE	83000	76762	-6238	
100-70-701-00-7510	GF-PL-FACILITIES-POSTAGE	12	7	-5	
100-70-701-00-7521	GF-PL-FACILITIES-SHIPPING & FREIGHT	54	48	-6	
100-70-701-00-7601	GF-PL-FACILITIES-PRINTING & DUPLICATING	597	180	-417	
100-70-701-00-7901	GF-PL-FACILITIES-SUBSCRIPTIONS	1125	780	-345	
100-70-701-00-8009	GF-PL-FACILITIES-OFFICE SUPPLIES	1734	982	-752	
100-70-701-00-8013	GF-PL-FACILITIES-VEHICLE FUEL	1138	994	-144	
100-70-701-00-8101	GF-PL-FACILITIES-CELLULAR TELECOMMUNICATIONS	635	702	67	
100-70-701-00-8201	GF-PL-FACILITIES-CONFERENCE FEES	276	325	49	
100-70-701-00-8205	GF-PL-FACILITIES-EMPLOYEE TRAVEL	1128	740	-388	
100-70-701-00-8405	GF-PL-FACILITIES-WASTE DISPOSAL SERVICE	11432	13902	2470	
100-70-701-00-8509	GF-PL-FACILITIES-FOOD & REFRESHMENTS	115	125	10	
100-70-701-00-8516	GF-PL-FACILITIES-MEMBERSHIP FEES & DUES	391	30	-361	
100-70-701-00-8518	GF-PL-FACILITIES-PERMITS & LICENSES	20	0	-20	
100-70-701-00-8524	GF-PL-FACILITIES-VEHICLE OPERATION & MAINTENANCE	1296	883	-413	
100-70-701-00-8801	GF-PL-FACILITIES-FURNITURE <\$5000	1000	1000	0	
100-70-701-00-8802	GF-PL-FACILITIES-INFO TECH EQUIPMENT <\$5000	0	0	0	
100-70-701					-5417
100-70-702-00-7209	GF-PL-BUILDING M-MAINTENANCE CONTRACTS	18724	18752	28	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-70-702-00-7210	GF-PL-BUILDING M-OTHER CONTRACTED SERVICES	26241	27059	818	
100-70-702-00-7212	GF-PL-BUILDING M-SERVICE CONTRACTS	3899	3624	-275	
100-70-702-00-7521	GF-PL-BUILDING M-SHIPPING & FREIGHT	361	503	142	
100-70-702-00-8001	GF-PL-BUILDING M-BUILDING MAINTENANCE SUPPLIES	10736	12329	1593	
100-70-702-00-8009	GF-PL-BUILDING M-OFFICE SUPPLIES	0	0	0	
100-70-702-00-8522	GF-PL-BUILDING M-SIGNAGE	175	600	425	
100-70-702-00-8801	GF-PL-BUILDING M-FURNITURE <\$5000	802	972	170	
100-70-702-00-8805	GF-PL-BUILDING M-OTHER MINOR EQUIPMENT <\$5000	544	517	-27	
100-70-702-00-8807	GF-PL-BUILDING M-TOOLS <\$5000	448	378	-70	
100-70-702-00-9552	GF-PL-BUILDING M-CONSTRUCTION & BLDG IMPROVEMENTS	0	0	0	
100-70-702-00-9575	GF-PL-BUILDING M-OTHER EQUIPMENT >\$5000	0	0	0	
100-70-702					2804
100-70-703-00-7210	GF-PL-GROUNDS MA-OTHER CONTRACTED SERVICES	3108	3394	286	
100-70-703-00-8004	GF-PL-GROUNDS MA-EQUIPMENT FUEL	782	1086	304	
100-70-703-00-8005	GF-PL-GROUNDS MA-GROUNDS MAINTENANCE SUPPLIES	1593	1873	280	
100-70-703-00-8508	GF-PL-GROUNDS MA-EQUIPMENT REPAIR	1855	2135	280	
100-70-703-00-8805	GF-PL-GROUNDS MA-OTHER MINOR EQUIPMENT <\$5000	385	188	-197	
100-70-703-00-8807	GF-PL-GROUNDS MA-TOOLS <\$5000	83	65	-18	
100-70-703					935
100-70-704-00-8002	GF-PL-CUSTODIAL-CLEANING SUPPLIES	13011	12982	-29	
100-70-704-00-8003	GF-PL-CUSTODIAL-CUSTODIAL DISPOSABLES	7978	8124	146	
100-70-704-00-8508	GF-PL-CUSTODIAL-EQUIPMENT REPAIR	181	209	28	
100-70-704-00-8805	GF-PL-CUSTODIAL-OTHER MINOR EQUIPMENT <\$5000	251	611	360	

Account	Title	2017/18 Adj Budget	2018 / 19 Budget	Budget Variance	Budget Variance by Dept.
100-70-704-00-8807	GF-PL-CUSTODIAL-TOOLS <\$5000	0	0	0	
100-70-704-11-8002	GF-PL-CUSTODIAL-TD-CLEANING SUPPLIES	0	0	0	
100-70-704-11-8003	GF-PL-CUSTODIAL-TD-CUSTODIAL DISPOSABLES	0	0	0	
100-70-704					505
100-70-705-00-8401	GF-PL-UTILITIES-UTILITIES/ELECTRIC	170457	209806	39349	
100-70-705-00-8402	GF-PL-UTILITIES-UTILITIES/NATURAL GAS	18894	18782	-112	
100-70-705-00-8404	GF-PL-UTILITIES-UTILITIES/WATER & SEWER	49758	53146	3388	
100-70-705					42625
Total Variance		1,974,881	2,034,352	71,171	71171

Total Variance Less ITS Increase in Variance **(80,989)**

If we remove the variances related to the expenses noted in the materials and services area of our Information Technology Services that are a result of our INITIATIVES, our total expenses budgeted for materials and services would be approximately -\$81,000 less than we budgeted in 2017 / 18. Remove another \$42,000 related to utilities increases and we would have cut -\$123,000 from our M&S budget.

Below, is our CGCC travel budget. Budgeted expenses have increased, with the largest increase being related to investing in anticipated travel needs of our new president, followed by distance education and accreditation. We are working on reducing budgeted travel.

In this current operational year, of the approximately \$85,000 budgeted for travel, we have spent \$49,500 (year to date).

Travel Expenses – Budget Variances

Travel					Request Red.
Dept #	Dept	17/18 Budget	18/19 Budget	Variance	
100-50-502-00-8205	GF-IS-PRES OFFIC-EMPLOYEE TRAVEL	11601	17650	6049	Allow for New President
100-20-203-00-8205	GF-AS-DISTANCE E-EMPLOYEE TRAVEL	7000	9252	2252	Yes
100-50-505-00-8205	GF-IS-ACCREDITAT-EMPLOYEE TRAVEL	2500	4000	1500	Leave Flat
100-50-531-00-8205	GF-IS-RESOURCE D-EMPLOYEE TRAVEL	684	2000	1316	Yes
100-20-201-00-8205	GF-AS-INSTR ADMI-EMPLOYEE TRAVEL	10348	11610	1262	Yes
100-20-207-00-8205	GF-AS-CURRIC & ASSESS-EMPLOYEE TRAVEL	0	1000	1000	Yes
100-20-204-00-8205	GF-AS-INSTR STAF-EMPLOYEE TRAVEL	1500	2028	528	Yes
100-50-521-00-8205	GF-IS-HUMAN RESO-EMPLOYEE TRAVEL	3000	3500	500	-700
100-50-511-00-8205	GF-IS-BUSINESS O-EMPLOYEE TRAVEL	27	500	473	
100-12-121-00-8205	GF-IN-PT-COMP APP/O-EMPLOYEE TRAVEL	0	400	400	
100-12-131-00-8205	GF-IN-PT-MEDICAL AS-EMPLOYEE TRAVEL	500	750	250	Yes
100-11-101-00-8205	GF-IN-LDC-ARTS & HUM-EMPLOYEE TRAVEL	0	228	228	-228
100-50-541-00-8205	GF-IS-IT SERVICE-EMPLOYEE TRAVEL	2262	2478	216	Yes
100-11-102-00-8205	GF-IN-LDC-BUS ADMIN-EMPLOYEE TRAVEL	0	200	200	
100-11-111-00-8205	GF-IN-LDC-WR~ RD~ LIT-EMPLOYEE TRAVEL	0	200	200	
100-12-127-00-8205	GF-IN-PT-NURSING-EMPLOYEE TRAVEL	2200	2310	110	-110
100-11-106-00-8205	GF-IN-LDC-MATH-EMPLOYEE TRAVEL	700	700	0	
100-11-107-00-8205	GF-IN-LDC-SCIENCE-EMPLOYEE TRAVEL	0	0	0	
100-11-108-00-8205	GF-IN-LDC-SOCIAL SCI-EMPLOYEE TRAVEL	0	0	0	
100-12-122-00-8205	GF-IN-PT-COMP SCIEN-EMPLOYEE TRAVEL	500	500	0	
100-12-125-00-8205	GF-IN-PT-EMT-EMPLOYEE TRAVEL	150	150	0	
100-12-130-00-8205	GF-IN-PT-RENEWABLE-EMPLOYEE TRAVEL	0	0	0	
100-12-142-00-8205	GF-IN-PT-SBDC-EMPLOYEE TRAVEL	0	0	0	
100-13-161-00-8205	GF-IN-DEV-PRE COLLEG-EMPLOYEE TRAVEL	1000	1000	0	
100-13-163-00-8205	GF-IN-DEV-PSR-EMPLOYEE TRAVEL	500	500	0	

100-20-221-00-8205	GF-AS-LIBRARY-EMPLOYEE TRAVEL	4500	4500	0	-2500
100-30-302-00-8205	GF-SS-ADVISING-EMPLOYEE TRAVEL	5000	5000	0	-1000
100-30-306-00-8205	GF-SS-ADA SERV-EMPLOYEE TRAVEL	1500	1500	0	
100-30-310-00-8205	GF-SS-STDNT SUCC- EMPLOYEE TRAVEL	0	0	0	
100-30-332-00-8205	GF-SS-PTK-EMPLOYEE TRAVEL	600	600	0	
100-50-501-00-8205	GF-IS-GOVERNING-EMPLOYEE TRAVEL	0	0	0	
100-50-503-00-8205	GF-IS-PUB INFO &-EMPLOYEE TRAVEL	0	0	0	
100-60-601-00-8205	GF-FA-FINANCIAL-EMPLOYEE TRAVEL	0	0	0	
100-13-162-00-8205	GF-IN-DEV-ESOL-EMPLOYEE TRAVEL	400	300	-100	
100-30-315-00-8205	GF-SS-SOAR-EMPLOYEE TRAVEL	8000	7900	-500	
100-30-303-00-8205	GF-SS-FINANCIAL-EMPLOYEE TRAVEL	7975	7834	-141	-2000
100-30-331-00-8205	GF-SS-STUDENT GO- EMPLOYEE TRAVEL	600	400	-200	
100-70-701-00-8205	GF-PL-FACILITIES-EMPLOYEE TRAVEL	1170	740	-430	
100-30-301-00-8205	GF-SS-REGISTRATI-EMPLOYEE TRAVEL	7600	7000	-600	Yes
100-30-316-00-8205	GF-SS-STDNT SERV-EMPLOYEE TRAVEL	3500	2500	-1000	
	Total	85317	99230	13913	-6538

Information Technology – M&S Budget Variances

Information Technology System Expenditures			
2018 - 19 Budget Development			Double Check
DEDUCTIONS			\$76,525
Actual Savings			\$34,671
7210 Contr Srv		\$44,854	
* moved wireless lease to 7701 lease code	\$4,980		
* moved copier lease to lease code	\$36,874		
* reduced pen test	\$3,000		
7213 software			\$29,921
* Grpwise savings	\$12,083		
* McAfee	\$4,212		
* SAN maint	\$13,626		
8508 repair			\$1,750
* removed prtr maint	\$750		
* podium repair	\$1,000		
INCREASES			\$224,054
Actual Increases			\$182,200
7210 cont serv		\$5,000	
* Drupal upgrade	\$5,000		
7213 software & lic			\$108,000
* First yr pymt CampusManagement	\$108,000		
7701 lease			\$46,854
* wireless lease	\$4,980		
* copier lease	\$36,874		
* add prtrs to lease maint (save 7-10K)	\$5,000		
8802 eq<5k			\$40,000
* change pc replacement cycle from 12 yr to 6 yr	\$40,000		
9951 transfr to 220			\$24,200
* virtual system (SAN)	\$18,000		
* brocade 3 yr maint	\$6,200		
INCREASE TOTAL:			\$147,529
INCREASES TOTAL WITH OUT CampusManagement			\$39,529

Institutional Support Expense Comparison

The Fiscal Year 2015-16 CGCC Budget Committee recommended the following resolution, which was adopted by the CGCC Board of Education at the June 9, 2015 Regular Meeting;

"It is a goal of the CGCC Board of Education that the percent of resources expended on Institutional Support be at or below the average for Oregon community colleges of similar size, after considering differences in accounting practices. The leadership team shall consider this goal in proposing the annual budget, and the budget officer shall describe the degree of compliance with that goal in the annual budget message."

Below is the updated chart to report for follow up to this resolution. As the chart displays CGCC is the lowest of the small schools at this time.

College	General Fund Budget	Institutional Support Allocation	% of Budget	Source of data
Klamath Community College	\$14,052,104	\$4,184,956	29.78%	2017/18 Adopted
Clatsop Community College	\$12,640,331	\$2,768,834	21.9%	2018/19 Proposed
CGCC	\$ 9,987,112	\$ 2,087,295	20.9%	2018/19 Proposed

Budget and Recognize Four (4) State Payments Each Fiscal Year

As a reminder the college has changed the way it accounts for the state funding payments. The 2016-17 budget began accruing the July payment that is the final payment for the previous biennium. Beginning with the 2017-18 budget there have been four state payments recognized in each year of the biennium.

State appropriations for community college support were historically distributed in even quarterly payments. In 2003, the Oregon Legislature reduced community college funding by eliminating that year's April payment. At the same time, local budget law was amended to allow community colleges to accrue in place of the lost payment the first payment in the following biennium, commonly referred to as the "5th payment".

Budget Structure

The college budget structure is organized by fund and by cost center within the General Fund. Funds are grouped according to purpose or source of funds per Oregon Budget Law: General Fund, Special Revenue Funds, Internal Service 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 budget appropriations are categorized as: Instruction, Academic Support, Student Services, Institutional Support, Financial Aid, Plant Operation and Maintenance, Contingency, Debt Service, and

Transfers. General Fund cost centers have been established for financial management and are consistent with State and Federal reporting requirements. Budget appropriations in other funds have separate totals for personal services, materials and services, capital outlay, debt service, and inter-fund transfers.

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the college considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Budget Development

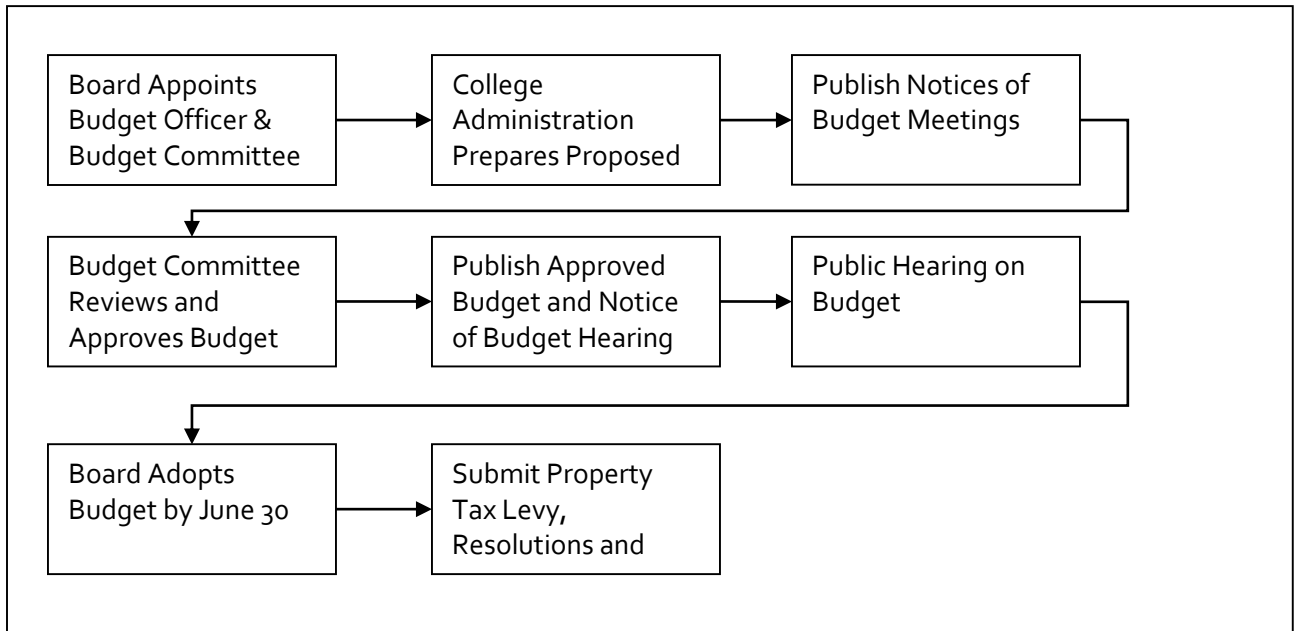
Accreditation standards and Oregon Budget Law require the college to demonstrate financial stability with sufficient cash flow and reserves to support its programs and services. Financial planning should reflect available funds, realistic development of financial resources, and appropriate risk management 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.

Please see above identified ending fund balance projections and 12 year budget history.

Budget Changes after Adoption

Oregon budget law requires all college funds to be appropriated. Appropriations, the legal authority to spend, are by division in all funds. Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. College staff monitors actual events and recommends changes as needed. The Board of Education makes changes by resolution.

Budget Process



General Fund

Revenue

The Community College Support Fund (CCSF) distribution model was used to determine the amount of State revenue for Columbia Gorge Community College based on the Legislatively Proposed Budget of \$570 million for the 2017-19 biennium.

Tuition and fees are grouped in three categories of tuition, instructional fees, and special fees. The tuition budget is dependent on the tuition rate, credit and non-credit enrollment and the level of write-offs.

The Budget Committee and Board of Education approved the following property tax levies for 2018 / 19 :

- 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 \$1,539,476 for the Debt Service Fund - District General Obligation Bonds in Hood River and Wasco Counties*

Other revenue sources include interest on deposited college funds, unrestricted and restricted gifts, lease revenue, and other income, and represent 1 percent of General Fund revenue.

*Rates to be confirmed with each county prior to finalizing the budget.

Beginning and Ending Fund Balance

Beginning fund balance is equal to the prior year's ending fund balance. Ending fund balance is the difference between total estimated sources and total estimated uses. Ending fund balance is budgeted in three categories:

1. Operating Contingency is budgeted at 2.5% of operational expenditures in the General Fund. Contingency funds can be spent once authorized by a supplemental budget or transfer appropriation.
2. Un-appropriated ending fund balance can only be spent in an emergency created by civil disturbance or natural disaster.
3. Reserved for future years are total sources less total expenses, contingency, and un- appropriated ending balance. Reserved for future year's funds can only be spent if authorized by a supplemental budget.

Transfers to the General Fund

Transfers from Special Funds are estimated to be \$172,000, based on current lease agreements with tenants utilizing CGCC property.

Wage, Salary, and Employer Payroll Expense Factors

Personnel expenses account for 75 percent of the General Fund budget and 49% 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, 2015 and expires June 30, 2018.

We will provide additional detail to CBA agreements and other wage and salary impacts for the approved budget, prior to adoption.

The Oregon Public Employees Retirement System (PERS) employer contribution rates are set every two years based on actuarial valuations. The PERS employer rates for 2017-19, effective July 1, 2017 through June 30, 2019, are based on the December 31, 2015 valuations. The PERS rate applied to Tier 1 and Tier 2 members is 16.72% of wages. The Oregon Public Services Retirement Plan (OPSRP) rate is 10.14% of wages.

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	0.1663
	07/1/2015-6/30/2017	0.1393	0.0430	0.1823
	07/01/2017-06/30/2019	0.1672	0.0430	0.2102
	OPSRP	1/1/2004-6/30/2005	0.0804	0.0000
7/1/2005-2/28/2006		0.0804	0.0000	0.0804
3/1/2006-6/30/2007		0.0167	0.0637	0.0804
7/1/2007-6/30/2009		0.0656	0.1091	0.1747
7/1/2009-6/30/2011		0.0352	0.0913	0.1265
7/1/2011-6/30/2013		0.0897	0.0564	0.1461
07/1/2013-6/30/2015		0.0912	0.0561	0.1473
07/1/2015-6/30/2017		0.0838	0.0430	0.1268
07/01/2017 – 06/30/2019		0.1014	0.0430	0.1444

The PERS employer contributions represent approximately 35% of the total cost for all 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 42% 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.

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 \$12,000 from the General Fund to the Federal Student Aid Fund is budgeted as required program matching funds. A transfer of \$80,000 from the General Fund to the Gorge Scholars for tuition waivers is budgeted consistent with current year estimated use of the program. A transfer of \$18,711 from the General Fund to the Student Waiver Fund to compensate the college’s student government officers. To fund dual credit enrollment growth, we have built a Dual Credit Enterprise Fund and are proposing a transfer of \$96,000 to fund it. To meet our match requirements for our EDA grant, we are transferring \$20,000.

The following schedule of inter-fund transfers lists the budgeted transfers to Special Funds from the General Fund.

Transfers to Special Funds from General Fund	FY 2018-19
Transfer to Co-curricular Activities Fund from General Fund	\$ 5,000
Transfer to Federal Student Aid from General Fund	12,000
Transfer to Gorge Scholar Program	80,000
Transfer to Dual Credit Enterprise Fund	96,000
Total Transfers to Special Funds from General Fund	\$193,000

The contingency budget of \$239,846 represents 2.5 percent of operating expenditures. Contingency accounts for uncertainty in the level of State appropriations, pending payroll benefit cost increases and other unanticipated expenditures or revenue shortfalls.

Other Funds Descriptions

Special Revenue Fund

The Special revenue fund is used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. Special Revenue Fund budget appropriations have separate totals for personal services, materials and services, capital outlay, debt service, and inter-fund transfers.

Internal Service Fund

The Internal Service Fund accounts for the financing of goods or services provided to other units of the college, or to other agencies, on a cost-reimbursement basis. This fund was eliminated in the 2017-18 budget. The use of this fund was not clear and it was too much of an administrative burden.

Capital Project Funds

- 301 - Capital Projects Fund accounts for Capital Construction for property purchases in Hood River related to the 2013 Full Faith and Credit Loan. Currently, bond principle is currently paid from existing bond proceeds with interest payments paid directly from the General Fund.
- Post-recession enrollment declines have prompted a reevaluation of capital construction needs originally identified in the 2012 Facilities Master Plan. Apart from bond principal payments, Materials & Supplies budget in the Capital Project Funds is appropriated for evaluation of alternative site development options and possible site preparation
- 302 - The State Capital Projects Fund accounts for State of Oregon capital construction and improvements projects.

Debt Service Fund

- 402 - The Debt Service 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 2012-13.
- 451 - The Pension Bond Debt Service Dept. Code 451 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

- 501 - 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 balance of \$222,200 is appropriated for fiscal year 2017-18.

- 502 - Established in FY 2010-11, the Reserve Fund for General Operations provides future funding for general operations.
- 506 – Established this budget year, the Reserve Fund for Education Resource Planning software provides a separate fund for resources and expenditures associated with the transition from Roguenet to Campus Management software.

Enterprise Funds

- 600 - Other Enterprise Activities Fund accounts for self-supporting programs and activities. Revenues received in excess of requirements are not legally restricted and may support general college operations.
- 601 - College Bookstore - 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
- 318 – Dual Credit Enterprise Fund

Fiduciary or Agency Funds

Student Club Fund accounts for the financial activities of student organizations, including;

- 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

- 800 - 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 summer, 2011
- 805 - Scholarship Fund accounts for the receipt and distribution of third-party scholarships

Account Number	Description	Audited 2015-16	Audited 2016-17	Adjusted 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100	GENERAL FUND								
	GENERAL FUND RESOURCES								
	REVENUE								
	STATE SOURCES								
100-00-000-00-4111	STATE COMMUNITY COLLEGE SUPPORT	5,241,152	4,172,451	4,055,002	4,289,692	4,289,692	4,289,692	234,690	106%
	TOTAL STATE SOURCES	5,241,152	4,172,451	4,055,002	4,289,692	4,289,692	4,289,692	234,690	
	LOCAL SOURCES - PROPERTY TAX								
100-00-000-00-4201	WASCO CURRENT PROPERTY TAX	501,033	527,443	544,851	527,443	527,443	527,443	(17,408)	97%
100-00-000-00-4202	WASCO PRIOR YRS PROPERTY TAX	35,791	20,314	18,666	20,314	20,314	20,314	1,648	109%
100-00-000-00-4203	OTHER TAXES WASCO	1,130	5,170	0	5,170	5,170	5,170	5,170	na
100-00-000-00-4211	HR CURRENT PROPERTY TAX	507,248	526,580	560,000	526,579	526,579	526,579	(33,421)	94%
100-00-000-00-4212	HR PRIOR YRS PROPERTY TAX	14,125	8,257	5,200	5,400	5,400	5,400	200	104%
100-00-000-00-4213	OTHER TAXES HOOD RIVER	1,817	2,217	2,000	2,000	2,000	2,000	0	100%
	TOTAL LOCAL SOURCES - PROPERTY TAX	1,061,144	1,089,981	1,130,717	1,086,906	1,086,906	1,086,906	(43,811)	
	TUITION								
100-00-000-00-4401	CREDIT IN-DISTRICT	1,567,345	2,066,317	1,784,425	2,446,085	2,446,085	2,446,085	661,660	137%
100-00-000-00-4402	CREDIT OUT-OF-DISTRICT	84,539	25,802	88,000	0	0	0	(88,000)	na
100-00-000-00-4403	CREDIT OUT-OF-STATE	548,730	200,499	597,836	0	0	0	(597,836)	na
100-00-000-00-4411	NON-CREDIT TUITION	25,824	(485)	23,549	0	0	0	(23,549)	na
100-00-000-00-4417	SMALL BUSINESS MGMT TUITION	3,549	0	5,500	0	0	0	(5,500)	na
100-00-000-00-4472	CREDIT TUITION WAIVERS-CL/CONF	0	(2,991)	(5,000)	(7,500)	(7,500)	(7,500)	(2,500)	150%
100-00-000-00-4473	CREDIT TUITION WAIVERS-FACULTY	0	(4,829)	(5,000)	(5,000)	(5,000)	(5,000)	0	100%
100-00-000-00-4474	CREDIT TUITION WAIVERS - MGMT	0	(3,202)	(5,000)	(2,500)	(2,500)	(2,500)	2,500	50%
100-00-000-00-4475	NONCR TUITION WAIVERS - CL/CONF	0	(1,224)	(2,500)	(1,000)	(1,000)	(1,000)	1,500	40%
100-00-000-00-4476	NONCR TUITION WAIVERS - FACULTY	0	(628)	(801)	(801)	(801)	(801)	0	100%
100-00-000-00-4477	NONCR TUTION WAIVERS - MGMT	0	(60)	(500)	(500)	(500)	(500)	0	100%
100-00-000-00-4491	BANK CARD DISCOUNT FEES	(26,097)	(32,252)	(18,280)	(28,000)	(28,000)	(28,000)	(9,720)	153%
100-00-000-00-4495	TUITION ALLOWANCE & BAD DEBT	(54,513)	(75,633)	0	(10,000)	(10,000)	(10,000)	(10,000)	na
	TOTAL TUITION	2,149,377	2,171,314	2,462,229	2,390,784	2,390,784	2,390,784	(71,445)	
	INSTRUCTIONAL FEES								
100-00-000-00-4501	INSTRUCTIONAL FEES	188,761	302,410	336,228	336,228	336,228	336,228	0	100%
100-00-000-00-4502	MATERIALS FEES	7	49	50	100	100	100	50	200%
100-00-000-00-4503	SERVICE FEES	364,897	386,527	494,291	479,625	479,625	479,625	(14,666)	97%
100-00-000-00-4507	MOODLE FEES	12,125	115,942	126,049	133,775	133,775	133,775	7,726	106%
	TOTAL INSTRUCTIONAL FEES	565,790	804,928	956,618	949,728	949,728	949,728	(6,890)	
	SPECIAL FEES								
100-00-000-00-4551	AMERICAN HEART FEES	14,736	3,199	9,688	0	0	0	(9,688)	na
100-00-000-00-4552	APPLICATION FEES	3,600	5,270	4,000	4,000	4,000	4,000	0	100%
100-00-000-00-4553	COLLECTION FEES	(16,440)	(2,923)	100	1,500	1,500	1,500	1,400	1500%
100-00-000-00-4557	NSF CHECK FEE	25	150	41	100	100	100	59	244%

Account Number	Description	Audited 2015-16	Audited 2016-17	Adjusted 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
SPECIAL FEES									
100-00-000-00-4558	PESTICIDE CERT TEST FEE	2,505	2,725	1,853	500	500	500	(1,353)	27%
100-00-000-00-4559	TESTING FEES	5,072	7,210	4,500	5,000	5,000	5,000	500	111%
100-00-000-00-4560	RUNNING START CONTRACT FEE	17,719	10,690	10,204	8,000	8,000	8,000	(2,204)	78%
100-00-000-00-4561	COLLEGE NOW TRANSCRIPT FEE	30,839	36,202	40,000	67,000	67,000	67,000	27,000	168%
100-00-000-00-4562	PROCESSING FEE	100	130	100	100	100	100	0	100%
100-00-000-00-4565	TRANSCRIPT FEES	1,255	1,680	1,500	1,500	1,500	1,500	0	100%
100-00-000-00-4591	LATE FEE	18,042	16,556	14,769	9,000	9,000	9,000	(5,769)	61%
100-00-000-00-4593	PROGRAM DEPOSIT	500	400	(2,500)	(2,500)	(2,500)	(2,500)	0	100%
100-00-000-00-4599	CASH OVER/SHORT	(13)	51	(1)	(37)	(37)	(37)	(36)	3700%
TOTAL SPECIAL FEES		77,940	81,340	84,254	94,163	94,163	94,163	9,909	
OTHER REVENUE SOURCES									
100-00-000-00-4601	INDIRECT COST REVENUE OPERATING	8,225	0	0	0	0	0	0	na
100-00-000-00-4603	OTHER OPERATING REVENUE	9,732	12,126	17,199	15,000	15,000	15,000	(2,199)	87%
100-00-000-00-4604	ADMINISTRATIVE COST ALLOWANCE REVENUE	2,435	0	0	0	0	0	0	na
100-00-000-00-4611	INTEREST INVESTMENTS	35,320	58,778	30,000	30,000	30,000	30,000	0	100%
100-00-000-00-4612	INTEREST TAXES	78	195	200	200	200	200	0	100%
100-00-000-00-4614	GAIN/LOSS ON SALE OF SECURITIES	(14,289)	(21,601)	(11,411)	(1,000)	(1,000)	(1,000)	10,411	9%
100-00-000-00-4621	OTHER NONOPERATING REVENUE	953	557	1,407	1,407	1,407	1,407	0	100%
100-00-000-00-4651	UNRESTRICTED GIFTS	0	500	0	0	0	0	0	na
100-00-000-00-4653	RESTRICTED GIFTS NURSING	26,600	26,600	43,100	26,600	26,600	26,600	(16,500)	62%
100-00-000-00-4685	LOAN PROCEEDS	0	0	0	108,000	0	0	0	na
TOTAL OTHER REVENUE SOURCES		69,054	77,155	80,495	180,207	72,207	72,207	(8,288)	
SALES & SERVICES REVENUE									
100-00-000-00-4701	ATM SHARING REVENUE	251	284	200	200	200	200	0	100%
100-00-000-00-4706	LIBRARY SERVICES REVENUE	2,071	2,167	1,500	1,500	1,500	1,500	0	100%
100-00-000-00-4708	RENTAL REVENUE	225	5,691	7,500	7,500	7,500	7,500	0	100%
100-00-000-00-4712	VENDING REVENUE	16	42	50	50	50	50	0	100%
100-00-000-00-4715	KEY REVENUE	0	80	100	100	100	100	0	100%
TOTAL SALES & SERVICES REVENUE		2,563	8,264	9,350	9,350	9,350	9,350	0	
TRANSFERS IN									
100-00-000-00-4902	TRANSFER FROM SPECIAL FUNDS	430,200	150,200	473,838	172,343	175,816	158,650	(315,188)	36%
TOTAL TRANSFERS IN		430,200	150,200	473,838	172,343	175,816	158,650	(315,188)	
TOTAL REVENUE		9,597,220	8,555,633	9,252,503	9,173,173	9,068,646	9,051,480	(201,023)	
OTHER RESOURCES									
100-00-000-00-3000	NET ASSETS/FUND BALANCE	819,514	2,208,852	1,788,908	2,001,136	2,001,136	2,001,136	212,228	112%
TOTAL		819,514	2,208,852	1,788,908	2,001,136	2,001,136	2,001,136	212,228	
TOTAL OTHER RESOURCES		819,514	2,208,852	1,788,908	2,001,136	2,001,136	2,001,136	212,228	
TOTAL GENERAL FUND RESOURCES		10,416,734	10,764,485	11,041,411	11,174,309	11,069,782	11,052,616	11,205	

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GENERAL FUND REQUIREMENTS									
INSTRUCTION									
GENERAL ACADEMIC INSTRUCTION									
100-11-101-xx-xxxx	ARTS & HUMANITIES	162,591	163,736	148,705	154,435	139,732	139,732	(8,973)	104%
100-11-102-xx-xxxx	BUSINESS ADMINISTRATION	57,945	81,097	47,614	81,757	81,757	81,757	34,143	172%
100-11-105-xx-xxxx	HEALTH AND WELLNESS	34,160	58,636	50,815	56,620	51,538	51,538	723	111%
100-11-106-xx-xxxx	MATH	245,093	210,159	231,093	285,099	285,099	285,099	54,006	123%
100-11-107-xx-xxxx	SCIENCE	363,268	404,488	360,528	421,381	421,381	421,381	60,853	117%
100-11-108-xx-xxxx	SOCIAL SCIENCE	298,032	350,747	365,021	278,545	278,545	278,545	(86,476)	76%
100-11-109-xx-xxxx	FIRST AID & CPR	3,043	3,796	5,218	4,074	4,074	4,074	(1,144)	78%
100-11-111-xx-xxxx	WRITING, READING, LITERATURE, & LANGUAGE	246,450	342,218	328,578	375,503	375,503	375,503	46,925	114%
TOTAL GENERAL ACADEMIC INSTRUCTION		1,410,582	1,614,877	1,537,572	1,657,414	1,637,629	1,637,629	100,057	
CAREER & TECHNICAL ED PREP									
100-12-121-xx-xxxx	COMPUTER APPLICATIONS/OFFICE SYSTEMS	81,265	84,056	72,932	137,874	137,874	137,874	64,942	189%
100-12-122-xx-xxxx	COMPUTER SCIENCE	96,939	100,100	108,363	111,774	111,774	111,774	3,411	103%
100-12-125-xx-xxxx	EMERGENCY MEDICAL TECHNICIAN PROGRAM	24,981	13,464	41,946	30,393	30,393	30,393	(11,553)	72%
100-12-127-xx-xxxx	NURSING	806,507	747,897	836,744	877,718	877,718	877,718	40,974	105%
100-12-128-xx-xxxx	OTHER PROFESSIONAL TECHNICAL	52,610	61,161	49,951	73,787	73,787	73,787	23,836	148%
100-12-129-xx-xxxx	PRE-COLLEGE MATH	64,776	138,650	65,319	59,144	59,144	59,144	(6,175)	91%
100-12-130-xx-xxxx	RENEWABLE ENERGY	240,509	266,602	264,537	275,435	275,435	275,435	10,898	104%
100-12-131-xx-xxxx	MEDICAL ASSISTING	120,419	134,890	110,682	112,316	112,316	112,316	1,634	101%
100-12-133-xx-xxxx	MEDICAL TERMINOLOGY	17,554	22,022	29,215	25,965	25,965	25,965	(3,250)	89%
TOTAL CAREER & TECHNICAL ED PREP		1,505,560	1,568,842	1,579,689	1,704,406	1,704,406	1,704,406	124,717	
CAREER & TECHNICAL ED SUPPLEMENTAL									
100-12-141-xx-xxxx	CNA AND MEDICATION AIDE	24,220	601	0	0	0	0	0	na
100-12-142-xx-xxxx	SMALL BUSINESS DEVELOPMENT CENTER	74,036	80,065	86,852	87,843	87,843	87,843	991	101%
TOTAL CAREER & TECHNICAL ED		98,256	80,666	86,852	87,843	87,843	87,843	991	
PRE-COLLEGE (DEVELOPMENTAL ED)									
100-13-161-xx-xxxx	PRE COLLEGE	147,371	161,765	146,000	173,699	159,673	159,673	13,673	119%
100-13-162-xx-xxxx	ENGLISH SPEAKERS OF OTHER LANGUAGES	80,744	70,521	104,725	121,488	121,488	121,488	16,763	116%
100-13-163-xx-xxxx	POST SECONDARY REMEDIAL	51,713	109,942	78,044	82,226	82,226	82,226	4,182	105%
TOTAL PRE-COLLEGE (DEVELOPMENTAL ED)		279,828	342,228	328,769	377,413	363,387	363,387	34,618	
OTHER REIMBURSEABLE INSTRUCTION									
100-14-171-xx-xxxx	REIMBURSEABLE COMMUNITY EDUCATION	16,979	0	0	0	0	0	0	na
100-14-172-xx-xxxx	HEALTH AND SAFETY ADULT EDUCATION	21,512	0	0	0	0	0	0	na
TOTAL OTHER REIMBURSEABLE INSTRUCTION		38,491	0	0	0	0	0	0	
TOTAL INSTRUCTION		3,332,717	3,606,613	3,532,882	3,827,076	3,793,265	3,793,265	260,383	

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NON-INSTRUCTION									
ACADEMIC SUPPORT									
100-20-201-xx-xxxx	INSTRUCTIONAL ADMINISTRATION	548,795	733,532	772,778	709,037	709,037	709,037	(63,741)	92%
100-20-203-xx-xxxx	DISTANCE EDUCATION & INSTRUCTIONAL TECH	109,137	205,626	97,950	137,686	137,686	137,686	39,736	141%
100-20-204-xx-xxxx	INSTRUCTIONAL STAFF DEVELOPMENT	5,397	5,980	47,200	56,821	56,821	56,821	9,621	120%
100-20-207-xx-xxxx	CURRICULUM & ASSESSMENT	0	0	0	198,780	198,780	198,780	198,780	na
100-20-221-xx-xxxx	LIBRARY	164,873	228,673	227,968	229,311	229,311	229,311	1,343	101%
TOTAL ACADEMIC SUPPORT		828,202	1,173,811	1,145,896	1,331,635	1,331,635	1,331,635	185,739	
STUDENT SERVICES									
100-30-301-xx-xxxx	REGISTRATION AND ADMISSIONS	246,216	411,588	308,496	327,475	327,475	327,475	18,979	106%
100-30-302-xx-xxxx	ADVISING	214,387	211,215	216,750	221,790	221,790	221,790	5,040	102%
100-30-303-xx-xxxx	FINANCIAL AID ADMINISTRATION	136,107	163,188	192,573	246,132	246,132	246,132	53,559	128%
100-30-304-xx-xxxx	CAREER SERVICES	795	795	800	800	800	800	0	100%
100-30-305-xx-xxxx	STUDENT RECOGNITION	6,858	3,895	8,419	6,310	6,310	6,310	(2,109)	75%
100-30-306-xx-xxxx	ADA SERVICES	44,239	96,467	95,235	19,800	19,800	19,800	(75,435)	21%
100-30-309-xx-xxxx	STUDENT SUPPORT SERVICES	0	0	0	77,085	77,085	77,085	77,085	na
100-30-310-xx-xxxx	STUDENT SUCCESS INITIATIVES	7,358	14,570	8,000	3,000	3,000	3,000	(5,000)	38%
100-30-315-xx-xxxx	STUDENT OUTREACH & RECRUITMENT	0	0	175,575	158,581	158,581	158,581	(16,994)	90%
100-30-316-xx-xxxx	STUDENT SERVICES	0	0	140,065	151,614	151,614	151,614	11,549	108%
100-30-331-xx-xxxx	STUDENT GOVERNMENT	12,672	44,708	9,250	27,861	27,861	27,861	18,611	301%
100-30-332-xx-xxxx	PHI THETA KAPPA	8,120	6,066	5,368	4,800	4,800	4,800	(568)	89%
TOTAL STUDENT SERVICES		676,752	952,492	1,160,531	1,245,248	1,245,248	1,245,248	84,717	
INSTITUTIONAL SUPPORT									
100-50-501-xx-xxxx	GOVERNING BOARD	23,217	19,596	18,714	16,257	16,257	16,257	(2,457)	87%
100-50-502-xx-xxxx	PRESIDENT'S OFFICE	377,930	381,488	369,338	354,384	354,384	354,384	(14,954)	96%
100-50-503-xx-xxxx	PUBLIC INFORMATION AND COMMUNICATIONS	74,846	75,760	103,854	95,882	95,882	95,882	(7,972)	92%
100-50-504-xx-xxxx	ELECTIONS	0	6,297	0	5,200	5,200	5,200	5,200	na
100-50-505-xx-xxxx	ACCREDITATION	14,252	0	14,700	18,950	18,950	18,950	4,250	129%
100-50-511-xx-xxxx	BUSINESS OFFICE	424,151	297,734	295,838	377,840	377,840	377,840	82,002	128%
100-50-512-xx-xxxx	INSURANCE LEGAL AUDIT	250,634	115,606	133,406	96,266	96,266	96,266	(37,140)	72%
100-50-521-xx-xxxx	HUMAN RESOURCES	335,999	193,891	231,731	222,335	222,335	222,335	(9,396)	96%
100-50-531-xx-xxxx	RESOURCE DEVELOPMENT	119,692	182,681	80,939	85,792	85,792	85,792	4,853	106%
100-50-541-xx-xxxx	INFORMATION TECHNOLOGY SERVICES	643,580	446,434	704,125	747,318	639,318	639,318	(64,807)	106%
100-50-551-xx-xxxx	COMMUNICATIONS	63,823	15,425	53,622	57,433	41,617	41,617	(12,005)	107%
TOTAL INSTITUTIONAL SUPPORT		2,328,124	1,734,912	2,006,267	2,077,657	1,953,841	1,953,841	(52,426)	
FINANCIAL AID									
100-60-601-xx-xxxx	FINANCIAL AID	22,928	18,432	21,905	21,448	21,448	21,448	(457)	98%
TOTAL FINANCIAL AID		22,928	18,432	21,905	21,448	21,448	21,448	(457)	

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PLANT OPERATION & MAINTENANCE									
100-70-701-xx-xxxx	FACILITIES SERVICES	183,826	269,912	331,932	342,700	342,700	342,700	10,768	103%
100-70-702-xx-xxxx	BUILDING MAINTENANCE	85,071	111,257	61,930	64,734	64,734	64,734	2,804	105%
100-70-703-xx-xxxx	GROUNDS MAINTENANCE	79,838	101,648	100,995	109,051	109,051	109,051	8,056	108%
100-70-704-xx-xxxx	CUSTODIAL SERVICES	313,728	318,155	325,612	335,366	335,366	362,864	37,252	103%
100-70-705-xx-xxxx	UTILITIES	230,280	251,569	239,109	281,734	281,734	281,734	42,625	118%
TOTAL PLANT OPERATION & MAINTENANCE		892,743	1,052,541	1,059,578	1,133,585	1,133,585	1,161,083	101,505	
TOTAL NON-INSTRUCTION		4,748,749	4,932,188	5,394,177	5,809,573	5,685,757	5,713,255	319,078	
TOTAL OPERATING EXPENSES		8,081,466	8,538,801	8,927,059	9,636,649	9,479,022	9,506,520	579,461	
CONTINGENCY									
100-90-911-xx-xxxx	CONTINGENCY	0	0	231,000	239,846	239,846	239,846	8,846	104%
TOTAL CONTINGENCY		0	0	231,000	239,846	239,846	239,846	8,846	
DEBT SERVICE									
100-00-921-xx-xxxx	2013 FULL FAITH AND CREDIT	36,823	34,430	31,955	34,430	34,430	34,430	2,475	108%
100-90-925-xx-xxxx	ERP FUND	0	0	0	96,661	0	0	0	na
TOTAL DEBT SERVICE		36,823	34,430	31,955	131,091	34,430	34,430	2,475	
TRANSFERS									
100-00-931-xx-xxxx	TRANSFERS	89,626	573,917	557,314	193,000	213,000	193,000	(364,314)	35%
TOTAL TRANSFERS		89,626	573,917	557,314	193,000	213,000	193,000	(364,314)	
TOTAL GENERAL FUND REQUIREMENTS		8,207,915	9,147,148	9,747,328	10,200,586	9,966,298	9,973,796	226,468	
GENERAL FUND SUMMARY									
TOTAL GENERAL FUND RESOURCES		10,416,734	10,764,485	11,041,411	11,174,309	11,069,782	11,052,616		
TOTAL GENERAL FUND REQUIREMENTS		8,207,915	9,147,148	9,747,328	10,200,586	9,966,298	9,973,796		
UNAPPROPRIATED ENDING FUND BAL		2,208,819	1,617,337	1,294,083	973,723	1,103,484	1,078,820		

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-101	ARTS & HUMANITIES								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	118,085	123,837	112,000	115,951	104,445	104,445	(7,555)	93%
6442	SPECIAL PROJECT WAGES	8,733	2,554	0	0	0	0	0	na
6443	TUTOR WAGES	1,274	0	2,500	0	0	0	(2,500)	na
	TOTAL SALARY EXPENSE	128,092	126,391	114,500	115,951	104,445	104,445	(10,055)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	9,799	9,669	4,500	8,870	7,990	7,990	3,490	178%
6902	WORKERS COMPENSATION INS	679	669	783	615	554	554	(229)	71%
6903	STATE WORKERS BENEFIT FUND	84	66	150	22	22	22	(128)	15%
6904	UNEMPLOYMENT INSURANCE	2,177	2,209	2,262	1,739	1,567	1,567	(695)	69%
6905	PERS	8,994	10,319	9,800	12,120	10,724	10,724	924	109%
6951	PERS BENEFIT EQUALIZATION FUND	4,034	4,994	3,505	6,390	5,702	5,702	2,197	163%
	TOTAL OTHER PAYROLL EXPENSE	25,767	27,926	21,000	29,756	26,559	26,559	5,559	
	TOTAL PAYROLL	153,859	154,317	135,500	145,707	131,004	131,004	(4,496)	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	0	0	100	0	0	0	(100)	na
7210	OTHER CONTRACTED SERVICES	500	0	0	0	0	0	0	na
7510	POSTAGE	0	25	30	30	30	30	0	100%
7521	SHIPPING & FREIGHT	94	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	1,358	175	170	170	170	(5)	97%
8006	INSTRUCTIONAL SUPPLIES	7,635	4,877	7,900	3,000	3,000	3,000	(4,900)	38%
8201	CONFERENCE FEES	503	255	0	500	500	500	500	na
8205	EMPLOYEE TRAVEL	0	809	0	228	228	228	228	na
8508	EQUIPMENT REPAIR	0	0	5,000	4,800	4,800	4,800	(200)	96%
	TOTAL MATERIALS & SERVICES	8,732	7,324	13,205	8,728	8,728	8,728	(4,477)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	2,095	0	0	0	0	0	na
	TOTAL TRANSFERS	0	2,095	0	0	0	0	0	
						8,728	8,728		
	TOTAL EXPENDITURES	162,591	163,736	148,705	154,435	139,732	139,732	(8,973)	
100-11-101	TOTAL ARTS & HUMANITIES	162,591	163,736	148,705	154,435	139,732	139,732	(8,973)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-102	BUSINESS ADMINISTRATION								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	45,451	65,225	43,000	63,373	63,373	63,373	20,373	147%
6442	SPECIAL PROJECT WAGES	3,049	1,198	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	48,500	66,423	43,000	63,373	63,373	63,373	20,373	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	3,711	4,847	1,000	4,602	4,602	4,602	3,602	460%
6902	WORKERS COMPENSATION INS	257	352	100	336	336	336	236	336%
6903	STATE WORKERS BENEFIT FUND	34	32	20	11	11	11	(9)	55%
6904	UNEMPLOYMENT INSURANCE	825	1,116	480	913	913	913	433	190%
6905	PERS	2,719	3,807	1,000	5,481	5,481	5,481	4,481	548%
6908	HEALTH INSURANCE	0	1,682	900	2,974	2,974	2,974	2,074	330%
6951	PERS BENEFIT EQUALIZATION FUND	1,414	1,953	500	3,232	3,232	3,232	2,732	646%
	TOTAL OTHER PAYROLL EXPENSE	8,960	13,789	4,000	17,549	17,549	17,549	13,549	
	TOTAL PAYROLL	57,460	80,212	47,000	80,922	80,922	80,922	33,922	
	MATERIALS & SERVICES								
7510	POSTAGE	0	1	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	462	425	385	385	385	(40)	91%
8006	INSTRUCTIONAL SUPPLIES	200	137	189	250	250	250	61	132%
8205	EMPLOYEE TRAVEL	0	0	0	200	200	200	200	na
8516	MEMBERSHIP FEES & DUES	285	285	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	485	885	614	835	835	835	221	
						835	835		
	TOTAL EXPENDITURES	57,945	81,097	47,614	81,757	81,757	81,757	34,143	
100-11-102	TOTAL BUSINESS ADMINISTRATION	57,945	81,097	47,614	81,757	81,757	81,757	34,143	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-105	HEALTH AND WELLNESS								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	22,078	41,191	33,800	36,944	32,724	32,724	(1,076)	97%
6442	SPECIAL PROJECT WAGES	148	111	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	22,226	41,302	33,800	36,944	32,724	32,724	(1,076)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,700	3,160	2,100	2,826	2,503	2,503	403	119%
6902	WORKERS COMPENSATION INS	118	219	150	196	173	173	23	115%
6903	STATE WORKERS BENEFIT FUND	16	19	42	9	9	9	(33)	21%
6904	UNEMPLOYMENT INSURANCE	378	723	533	554	491	491	(42)	92%
6905	PERS	1,770	1,981	2,000	3,555	3,270	3,270	1,270	164%
6951	PERS BENEFIT EQUALIZATION FUND	567	612	0	1,536	1,368	1,368	1,368	na
	TOTAL OTHER PAYROLL EXPENSE	4,549	6,714	4,825	8,676	7,814	7,814	2,989	
	TOTAL PAYROLL	26,775	48,016	38,625	45,620	40,538	40,538	1,913	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	7,385	10,620	4,620	3,500	3,500	3,500	(1,120)	76%
8006	INSTRUCTIONAL SUPPLIES	0	0	1,510	500	500	500	(1,010)	33%
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	6,060	7,000	7,000	7,000	940	116%
	TOTAL MATERIALS & SERVICES	7,385	10,620	12,190	11,000	11,000	11,000	(1,190)	
	TOTAL EXPENDITURES	34,160	58,636	50,815	56,620	51,538	51,538	723	
100-11-105	TOTAL HEALTH AND WELLNESS	34,160	58,636	50,815	56,620	51,538	51,538	723	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-106	MATH								
	REQUIREMENTS								
	SALARY EXPENSE								
6302	PART TIME CLASSIFIED WAGES	15,536	17,370	15,500	22,639	22,639	22,639	7,139	146%
6401	FULL TIME INSTRUCTOR SALARIES	126,276	84,024	122,665	123,891	123,891	123,891	1,226	101%
6403	FTF OVERLOAD PAY	2,894	0	9,792	0	0	0	(9,792)	na
6421	PART TIME INSTRUCTOR WAGES	23,415	47,120	38,000	47,758	47,758	47,758	9,758	126%
6442	SPECIAL PROJECT WAGES	505	355	0	0	0	0	0	na
6443	TUTOR WAGES	66	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	168,692	148,869	185,957	194,288	194,288	194,288	8,331	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	12,468	11,055	5,314	14,207	14,207	14,207	8,893	267%
6902	WORKERS COMPENSATION INS	900	781	390	1,030	1,030	1,030	640	264%
6903	STATE WORKERS BENEFIT FUND	116	6	25	76	76	76	51	304%
6904	UNEMPLOYMENT INSURANCE	1,883	1,625	691	2,095	2,095	2,095	1,404	303%
6905	PERS	18,511	17,066	12,315	24,596	24,596	24,596	12,281	200%
6906	DISABILITY INSURANCE	226	163	173	291	291	291	118	168%
6907	LIFE INSURANCE	30	16	16	33	33	33	17	206%
6908	HEALTH INSURANCE	33,842	19,105	20,529	34,924	34,924	34,924	14,395	170%
6951	PERS BENEFIT EQUALIZATION FUND	7,630	6,395	3,167	11,618	11,618	11,618	8,451	367%
	TOTAL OTHER PAYROLL EXPENSE	75,606	56,212	42,620	88,870	88,870	88,870	46,250	
	TOTAL PAYROLL	244,298	205,081	228,577	283,158	283,158	283,158	54,581	
	MATERIALS & SERVICES								
7510	POSTAGE	0	20	0	6	6	6	6	na
7601	PRINTING & DUPLICATING	0	1,626	1,350	535	535	535	(815)	40%
8006	INSTRUCTIONAL SUPPLIES	55	140	163	200	200	200	37	123%
8201	CONFERENCE FEES	185	465	520	500	500	500	(20)	96%
8205	EMPLOYEE TRAVEL	555	780	483	700	700	700	217	145%
	TOTAL MATERIALS & SERVICES	795	3,031	2,516	1,941	1,941	1,941	(575)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	2,047	0	0	0	0	0	na
	TOTAL TRANSFERS	0	2,047	0	0	0	0	0	
						1,941	1,941		
	TOTAL EXPENDITURES	245,093	210,159	231,093	285,099	285,099	285,099	54,006	
100-11-106	TOTAL MATH	245,093	210,159	231,093	285,099	285,099	285,099	54,006	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-107 SCIENCE									
REQUIREMENTS									
SALARY EXPENSE									
6401	FULL TIME INSTRUCTOR SALARIES	202,608	217,342	206,936	211,415	211,415	211,415	4,479	102%
6403	FTF OVERLOAD PAY	0	0	5,649	0	0	0	(5,649)	na
6421	PART TIME INSTRUCTOR WAGES	47,288	64,028	52,691	79,579	79,579	79,579	26,888	151%
6442	SPECIAL PROJECT WAGES	1,560	888	0	0	0	0	0	na
TOTAL SALARY EXPENSE		251,456	282,258	265,276	290,994	290,994	290,994	25,718	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	19,236	21,551	15,831	21,906	21,906	21,906	6,075	138%
6902	WORKERS COMPENSATION INS	1,314	1,451	1,097	1,542	1,542	1,542	445	141%
6903	STATE WORKERS BENEFIT FUND	99	95	76	92	92	92	16	121%
6904	UNEMPLOYMENT INSURANCE	2,659	3,273	2,074	2,962	2,962	2,962	888	143%
6905	PERS	27,789	31,572	30,676	38,771	38,771	38,771	8,095	126%
6906	DISABILITY INSURANCE	452	470	486	497	497	497	11	102%
6907	LIFE INSURANCE	49	49	49	49	49	49	0	100%
6908	HEALTH INSURANCE	31,908	20,737	17,717	31,595	31,595	31,595	13,878	178%
6951	PERS BENEFIT EQUALIZATION FUND	10,438	11,591	8,898	16,802	16,802	16,802	7,904	189%
TOTAL OTHER PAYROLL EXPENSE		93,944	90,789	76,904	114,216	114,216	114,216	37,312	
TOTAL PAYROLL		345,400	373,047	342,180	405,210	405,210	405,210	63,030	
MATERIALS & SERVICES									
7510	POSTAGE	0	0	0	5	5	5	5	na
7521	SHIPPING & FREIGHT	38	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	1,994	1,500	666	666	666	(834)	44%
8006	INSTRUCTIONAL SUPPLIES	11,543	11,743	10,000	10,000	10,000	10,000	0	100%
8201	CONFERENCE FEES	276	0	136	0	0	0	(136)	na
8202	FIELD TRIP EXPENSE	0	0	400	0	0	0	(400)	na
8205	EMPLOYEE TRAVEL	74	0	0	0	0	0	0	na
8508	EQUIPMENT REPAIR	1,268	768	1,000	1,000	1,000	1,000	0	100%
8516	MEMBERSHIP FEES & DUES	183	187	236	0	0	0	(236)	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	4,486	90	5,076	4,500	4,500	4,500	(576)	89%
TOTAL MATERIALS & SERVICES		17,868	14,782	18,348	16,171	16,171	16,171	(2,177)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	16,659	0	0	0	0	0	na
TOTAL TRANSFERS		0	16,659	0	0	0	0	0	
						16,171	16,171		
TOTAL EXPENDITURES		363,268	404,488	360,528	421,381	421,381	421,381	60,853	
100-11-107 TOTAL SCIENCE		363,268	404,488	360,528	421,381	421,381	421,381	60,853	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-108	SOCIAL SCIENCE								
	REQUIREMENTS								
	SALARY EXPENSE								
6401	FULL TIME INSTRUCTOR SALARIES	119,020	124,463	191,753	156,885	156,885	156,885	(34,868)	82%
6421	PART TIME INSTRUCTOR WAGES	92,911	136,913	90,350	61,700	61,700	61,700	(28,650)	68%
6441	CURRICULUM DEVELOPMENT WAGES	1,146	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	5,372	5,868	6,042	0	0	0	(6,042)	na
	TOTAL SALARY EXPENSE	218,449	267,244	288,145	218,585	218,585	218,585	(69,560)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	16,502	20,367	12,000	16,579	16,579	16,579	4,579	138%
6902	WORKERS COMPENSATION INS	1,160	1,410	1,200	1,159	1,159	1,159	(41)	97%
6903	STATE WORKERS BENEFIT FUND	101	108	140	74	74	74	(66)	53%
6904	UNEMPLOYMENT INSURANCE	2,907	3,893	3,000	2,399	2,399	2,399	(601)	80%
6905	PERS	21,328	22,366	20,000	15,152	15,152	15,152	(4,848)	76%
6906	DISABILITY INSURANCE	280	291	303	369	369	369	66	122%
6907	LIFE INSURANCE	33	33	33	41	41	41	8	124%
6908	HEALTH INSURANCE	28,510	23,762	30,000	16,248	16,248	16,248	(13,752)	54%
6951	PERS BENEFIT EQUALIZATION FUND	8,716	9,154	9,400	7,812	7,812	7,812	(1,588)	83%
	TOTAL OTHER PAYROLL EXPENSE	79,537	81,384	76,076	59,833	59,833	59,833	(16,243)	
	TOTAL PAYROLL	297,986	348,628	364,221	278,418	278,418	278,418	(85,803)	
	MATERIALS & SERVICES								
7510	POSTAGE	0	0	0	12	12	12	12	na
7601	PRINTING & DUPLICATING	0	359	300	115	115	115	(185)	38%
8006	INSTRUCTIONAL SUPPLIES	46	328	450	0	0	0	(450)	na
8516	MEMBERSHIP FEES & DUES	0	0	50	0	0	0	(50)	na
	TOTAL MATERIALS & SERVICES	46	687	800	127	127	127	(673)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	1,432	0	0	0	0	0	na
	TOTAL TRANSFERS	0	1,432	0	0	0	0	0	
						127	127		
	TOTAL EXPENDITURES	298,032	350,747	365,021	278,545	278,545	278,545	(86,476)	
100-11-108	TOTAL SOCIAL SCIENCE	298,032	350,747	365,021	278,545	278,545	278,545	(86,476)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-109	FIRST AID & CPR								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	2,429	2,931	2,769	2,828	2,828	2,828	59	102%
6441	CURRICULUM DEVELOPMENT WAGES	0	0	901	0	0	0	(901)	na
	TOTAL SALARY EXPENSE	2,429	2,931	3,670	2,828	2,828	2,828	(842)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	146	223	281	216	216	216	(65)	77%
6902	WORKERS COMPENSATION INS	13	15	19	15	15	15	(4)	79%
6903	STATE WORKERS BENEFIT FUND	2	2	14	1	1	1	(13)	7%
6904	UNEMPLOYMENT INSURANCE	32	49	66	42	42	42	(24)	64%
6905	PERS	83	178	281	46	46	46	(235)	16%
6951	PERS BENEFIT EQUALIZATION FUND	31	91	119	27	27	27	(92)	23%
	TOTAL OTHER PAYROLL EXPENSE	307	558	780	347	347	347	(433)	
	TOTAL PAYROLL	2,736	3,489	4,450	3,175	3,175	3,175	(1,275)	
	MATERIALS & SERVICES								
7521	SHIPPING & FREIGHT	0	0	11	0	0	0	(11)	na
8006	INSTRUCTIONAL SUPPLIES	307	307	757	899	899	899	142	119%
	TOTAL MATERIALS & SERVICES	307	307	768	899	899	899	131	
						899	899		
	TOTAL EXPENDITURES	3,043	3,796	5,218	4,074	4,074	4,074	(1,144)	
100-11-109	TOTAL FIRST AID & CPR	3,043	3,796	5,218	4,074	4,074	4,074	(1,144)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-11-111	WRITING, READING, LITERATURE, & LANGUAGE								
	REQUIREMENTS								
	SALARY EXPENSE								
6401	FULL TIME INSTRUCTOR SALARIES	67,022	70,776	139,788	127,930	127,930	127,930	(11,858)	92%
6403	FTF OVERLOAD PAY	612	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	115,148	183,546	139,400	149,450	149,450	149,450	10,050	107%
6442	SPECIAL PROJECT WAGES	1,230	4,186	3,500	0	0	0	(3,500)	na
6443	TUTOR WAGES	330	3,223	350	0	0	0	(350)	na
	TOTAL SALARY EXPENSE	184,342	261,731	283,038	277,380	277,380	277,380	(5,658)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	13,930	19,751	5,383	20,977	20,977	20,977	15,594	390%
6902	WORKERS COMPENSATION INS	984	1,275	390	1,470	1,470	1,470	1,080	377%
6903	STATE WORKERS BENEFIT FUND	96	92	25	76	76	76	51	304%
6904	UNEMPLOYMENT INSURANCE	2,592	4,020	691	3,421	3,421	3,421	2,730	495%
6905	PERS	18,441	24,167	12,315	30,845	30,845	30,845	18,530	250%
6906	DISABILITY INSURANCE	158	162	173	301	301	301	128	174%
6907	LIFE INSURANCE	16	16	16	33	33	33	17	206%
6908	HEALTH INSURANCE	18,037	16,591	16,880	23,895	23,895	23,895	7,015	142%
6951	PERS BENEFIT EQUALIZATION FUND	7,722	9,629	3,167	14,580	14,580	14,580	11,413	460%
	TOTAL OTHER PAYROLL EXPENSE	61,976	75,703	39,040	95,598	95,598	95,598	56,558	
	TOTAL PAYROLL	246,318	337,434	322,078	372,978	372,978	372,978	50,900	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	1,000	0	0	0	(1,000)	na
7210	OTHER CONTRACTED SERVICES	0	0	2,500	1,000	1,000	1,000	(1,500)	40%
7601	PRINTING & DUPLICATING	0	2,231	2,500	525	525	525	(1,975)	21%
8006	INSTRUCTIONAL SUPPLIES	57	278	500	300	300	300	(200)	60%
8201	CONFERENCE FEES	0	700	0	500	500	500	500	na
8205	EMPLOYEE TRAVEL	0	0	0	200	200	200	200	na
8516	MEMBERSHIP FEES & DUES	75	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	132	3,209	6,500	2,525	2,525	2,525	(3,975)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	1,575	0	0	0	0	0	na
	TOTAL TRANSFERS	0	1,575	0	0	0	0	0	
						2,525	2,525		
	TOTAL EXPENDITURES	246,450	342,218	328,578	375,503	375,503	375,503	46,925	
100-11-111	TOTAL WRITING, READING, LITERATURE, &	246,450	342,218	328,578	375,503	375,503	375,503	46,925	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-121	COMPUTER APPLICATIONS/OFFICE SYSTEMS								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	58,812	65,303	59,000	109,737	109,737	109,737	50,737	186%
6441	CURRICULUM DEVELOPMENT WAGES	6,555	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	2,367	4,426	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	67,734	69,729	59,000	109,737	109,737	109,737	50,737	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	5,181	5,407	5,002	8,395	8,395	8,395	3,393	168%
6902	WORKERS COMPENSATION INS	355	369	428	582	582	582	154	136%
6903	STATE WORKERS BENEFIT FUND	45	41	25	22	22	22	(3)	88%
6904	UNEMPLOYMENT INSURANCE	1,151	1,237	1,373	1,646	1,646	1,646	273	120%
6905	PERS	4,553	5,136	6,100	11,362	11,362	11,362	5,262	186%
6951	PERS BENEFIT EQUALIZATION FUND	1,926	2,137	1,000	5,726	5,726	5,726	4,726	573%
	TOTAL OTHER PAYROLL EXPENSE	13,211	14,327	13,928	27,733	27,733	27,733	13,805	
	TOTAL PAYROLL	80,945	84,056	72,928	137,470	137,470	137,470	64,542	
	MATERIALS & SERVICES								
7510	POSTAGE	0	0	2	2	2	2	0	100%
7601	PRINTING & DUPLICATING	0	0	2	2	2	2	0	100%
8006	INSTRUCTIONAL SUPPLIES	320	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	0	0	400	400	400	400	na
	TOTAL MATERIALS & SERVICES	320	0	4	404	404	404	400	
						404	404		
	TOTAL EXPENDITURES	81,265	84,056	72,932	137,874	137,874	137,874	64,942	
100-12-121	TOTAL COMPUTER APPLICATIONS/OFFICE	81,265	84,056	72,932	137,874	137,874	137,874	64,942	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-122	COMPUTER SCIENCE								
	REQUIREMENTS								
	SALARY EXPENSE								
6401	FULL TIME INSTRUCTOR SALARIES	64,755	67,583	71,163	74,390	74,390	74,390	3,227	105%
6421	PART TIME INSTRUCTOR WAGES	3,608	1,563	3,700	0	0	0	(3,700)	na
6442	SPECIAL PROJECT WAGES	66	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	68,429	69,146	74,863	74,390	74,390	74,390	(473)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	5,020	5,062	5,193	5,405	5,405	5,405	212	104%
6902	WORKERS COMPENSATION INS	363	367	377	394	394	394	17	105%
6903	STATE WORKERS BENEFIT FUND	19	18	25	25	25	25	0	100%
6904	UNEMPLOYMENT INSURANCE	695	703	691	590	590	590	(101)	85%
6905	PERS	5,426	5,806	7,216	7,543	7,543	7,543	327	105%
6906	DISABILITY INSURANCE	152	158	167	175	175	175	8	105%
6907	LIFE INSURANCE	16	16	16	16	16	16	0	100%
6908	HEALTH INSURANCE	13,798	14,584	16,064	18,281	18,281	18,281	2,217	114%
6951	PERS BENEFIT EQUALIZATION FUND	2,922	2,994	3,060	4,449	4,449	4,449	1,389	145%
	TOTAL OTHER PAYROLL EXPENSE	28,411	29,708	32,809	36,878	36,878	36,878	4,069	
	TOTAL PAYROLL	96,840	98,854	107,672	111,268	111,268	111,268	3,596	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	99	0	0	0	0	0	0	na
7510	POSTAGE	0	0	4	0	0	0	(4)	na
7601	PRINTING & DUPLICATING	0	66	150	6	6	6	(144)	4%
8006	INSTRUCTIONAL SUPPLIES	0	302	37	0	0	0	(37)	na
8201	CONFERENCE FEES	0	140	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	586	500	500	500	500	0	100%
	TOTAL MATERIALS & SERVICES	99	1,094	691	506	506	506	(185)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	152	0	0	0	0	0	na
	TOTAL TRANSFERS	0	152	0	0	0	0	0	
						506	506		
	TOTAL EXPENDITURES	96,939	100,100	108,363	111,774	111,774	111,774	3,411	
100-12-122	TOTAL COMPUTER SCIENCE	96,939	100,100	108,363	111,774	111,774	111,774	3,411	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-125	EMERGENCY MEDICAL TECHNICIAN PROGRAM								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	16,612	8,987	16,000	18,631	18,631	18,631	2,631	116%
6442	SPECIAL PROJECT WAGES	2,511	693	13,804	2,700	2,700	2,700	(11,104)	20%
	TOTAL SALARY EXPENSE	19,123	9,680	29,804	21,331	21,331	21,331	(8,473)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,483	741	3,045	1,632	1,632	1,632	(1,413)	54%
6902	WORKERS COMPENSATION INS	90	51	211	113	113	113	(98)	54%
6903	STATE WORKERS BENEFIT FUND	18	5	462	4	4	4	(458)	1%
6904	UNEMPLOYMENT INSURANCE	330	174	716	320	320	320	(396)	45%
6905	PERS	1,228	811	1,375	2,163	2,163	2,163	788	157%
6951	PERS BENEFIT EQUALIZATION FUND	587	416	583	1,276	1,276	1,276	693	219%
	TOTAL OTHER PAYROLL EXPENSE	3,736	2,198	6,392	5,508	5,508	5,508	(884)	
	TOTAL PAYROLL	22,859	11,878	36,196	26,839	26,839	26,839	(9,357)	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	1,414	1,010	3,030	2,476	2,476	2,476	(554)	82%
7510	POSTAGE	0	0	13	13	13	13	0	100%
7521	SHIPPING & FREIGHT	0	0	200	0	0	0	(200)	na
7601	PRINTING & DUPLICATING	0	0	500	65	65	65	(435)	13%
8006	INSTRUCTIONAL SUPPLIES	652	576	1,657	700	700	700	(957)	42%
8205	EMPLOYEE TRAVEL	56	0	150	150	150	150	0	100%
8509	FOOD & REFRESHMENTS	0	0	200	150	150	150	(50)	75%
	TOTAL MATERIALS & SERVICES	2,122	1,586	5,750	3,554	3,554	3,554	(2,196)	
						3,554	3,554		
	TOTAL EXPENDITURES	24,981	13,464	41,946	30,393	30,393	30,393	(11,553)	
100-12-125	TOTAL EMERGENCY MEDICAL TECHNICIAN	24,981	13,464	41,946	30,393	30,393	30,393	(11,553)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-127 NURSING									
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	81,932	0	81,896	84,353	84,353	84,353	2,457	103%
6108	PT PROFESSIONAL SUPPORT SALARIES	912	888	884	880	880	880	(4)	100%
6301	FULL TIME CLASSIFIED WAGES	32,524	37,284	37,877	38,750	38,750	38,750	873	102%
6302	PART TIME CLASSIFIED WAGES	0	0	300	0	0	0	(300)	na
6401	FULL TIME INSTRUCTOR SALARIES	325,764	316,506	334,896	350,385	350,385	350,385	15,489	105%
6421	PART TIME INSTRUCTOR WAGES	79,707	117,010	87,594	119,079	119,079	119,079	31,485	136%
6442	SPECIAL PROJECT WAGES	15,081	13,385	4,426	0	0	0	(4,426)	na
6701	STUDENT WAGES	0	983	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	592	0	510	510	510	510	0	100%
TOTAL SALARY EXPENSE		536,512	486,056	548,383	593,957	593,957	593,957	45,574	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	39,862	35,962	32,427	43,883	43,883	43,883	11,456	135%
6902	WORKERS COMPENSATION INS	2,842	2,568	4,410	3,145	3,145	3,145	(1,265)	71%
6903	STATE WORKERS BENEFIT FUND	248	183	2,186	218	218	218	(1,968)	10%
6904	UNEMPLOYMENT INSURANCE	5,841	6,417	6,454	5,918	5,918	5,918	(536)	92%
6905	PERS	56,777	44,907	65,110	71,897	71,897	71,897	6,787	110%
6906	DISABILITY INSURANCE	1,035	803	2,996	1,113	1,113	1,113	(1,883)	37%
6907	LIFE INSURANCE	119	96	2,188	115	115	115	(2,073)	5%
6908	HEALTH INSURANCE	107,481	82,583	109,925	100,752	100,752	100,752	(9,173)	92%
6951	PERS BENEFIT EQUALIZATION FUND	23,594	18,632	19,897	32,806	32,806	32,806	12,909	165%
TOTAL OTHER PAYROLL EXPENSE		237,799	192,151	245,593	259,847	259,847	259,847	14,254	
TOTAL PAYROLL		774,311	678,207	793,976	853,804	853,804	853,804	59,828	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	13,234	24,927	22,873	3,186	3,186	3,186	(19,687)	14%
7510	POSTAGE	0	117	91	146	146	146	55	160%
7521	SHIPPING & FREIGHT	853	354	527	667	667	667	140	127%
7601	PRINTING & DUPLICATING	0	5,826	3,880	3,880	3,880	3,880	0	100%
7901	SUBSCRIPTIONS	2,494	2,886	2,976	2,800	2,800	2,800	(176)	94%
8006	INSTRUCTIONAL SUPPLIES	10,563	9,619	7,052	7,400	7,400	7,400	348	105%
8009	OFFICE SUPPLIES	861	1,486	325	1,000	1,000	1,000	675	308%
8101	CELLULAR TELECOMMUNICATIONS	0	0	0	25	25	25	25	na
8103	TELECOMMUNICATIONS SERVICES	57	0	0	0	0	0	0	na
8201	CONFERENCE FEES	513	315	250	250	250	250	0	100%
8205	EMPLOYEE TRAVEL	1,491	2,319	2,200	2,310	2,310	2,310	110	105%
8508	EQUIPMENT REPAIR	335	988	350	300	300	300	(50)	86%
8512	GIFTS EXPENSE	493	398	500	525	525	525	25	105%
8516	MEMBERSHIP FEES & DUES	120	150	350	325	325	325	(25)	93%
8523	STUDENT ACTIVITIES & EVENTS	1,056	978	1,000	1,000	1,000	1,000	0	100%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
8803	INSTRUCTIONAL EQUIPMENT <\$5000	126	1,051	394	100	100	100	(294)	25%
TOTAL MATERIALS & SERVICES		32,196	51,414	42,768	23,914	23,914	23,914	(18,854)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	18,276	0	0	0	0	0	na
TOTAL TRANSFERS		0	18,276	0	0	0	0	0	
						23,914	23,914		
TOTAL EXPENDITURES		806,507	747,897	836,744	877,718	877,718	877,718	40,974	
100-12-127	TOTAL NURSING	806,507	747,897	836,744	877,718	877,718	877,718	40,974	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-128	OTHER PROFESSIONAL TECHNICAL								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	41,858	47,288	31,600	53,560	53,560	53,560	21,960	169%
6442	SPECIAL PROJECT WAGES	1,846	699	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	43,704	47,987	31,600	53,560	53,560	53,560	21,960	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	3,343	3,671	2,666	4,097	4,097	4,097	1,431	154%
6902	WORKERS COMPENSATION INS	232	254	168	284	284	284	116	169%
6903	STATE WORKERS BENEFIT FUND	34	25	13	14	14	14	1	108%
6904	UNEMPLOYMENT INSURANCE	743	842	610	803	803	803	193	132%
6905	PERS	1,939	940	2,043	2,426	2,426	2,426	383	119%
6951	PERS BENEFIT EQUALIZATION FUND	871	332	1,251	1,431	1,431	1,431	180	114%
	TOTAL OTHER PAYROLL EXPENSE	7,162	6,064	6,751	9,055	9,055	9,055	2,304	
	TOTAL PAYROLL	50,866	54,051	38,351	62,615	62,615	62,615	24,264	
	MATERIALS & SERVICES								
7510	POSTAGE	0	0	0	7	7	7	7	na
7601	PRINTING & DUPLICATING	0	608	569	165	165	165	(404)	29%
7702	FACILITY LEASE	0	3,750	4,000	4,000	4,000	4,000	0	100%
8006	INSTRUCTIONAL SUPPLIES	1,744	2,752	4,880	4,500	4,500	4,500	(380)	92%
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	2,151	2,500	2,500	2,500	349	116%
	TOTAL MATERIALS & SERVICES	1,744	7,110	11,600	11,172	11,172	11,172	(428)	
						11,172	11,172		
	TOTAL EXPENDITURES	52,610	61,161	49,951	73,787	73,787	73,787	23,836	
100-12-128	TOTAL OTHER PROFESSIONAL TECHNICAL	52,610	61,161	49,951	73,787	73,787	73,787	23,836	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-129	PRE-COLLEGE MATH								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	51,123	108,823	52,952	42,506	42,506	42,506	(10,446)	80%
6442	SPECIAL PROJECT WAGES	1,203	876	211	0	0	0	(211)	na
6443	TUTOR WAGES	0	316	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	52,326	110,015	53,163	42,506	42,506	42,506	(10,657)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	4,003	8,017	4,067	3,024	3,024	3,024	(1,043)	74%
6902	WORKERS COMPENSATION INS	278	585	249	225	225	225	(24)	90%
6903	STATE WORKERS BENEFIT FUND	33	50	19	8	8	8	(11)	42%
6904	UNEMPLOYMENT INSURANCE	890	1,837	1,138	638	638	638	(500)	56%
6905	PERS	5,197	10,300	6,683	7,107	7,107	7,107	424	106%
6906	DISABILITY INSURANCE	0	11	0	0	0	0	0	na
6907	LIFE INSURANCE	0	2	0	0	0	0	0	na
6908	HEALTH INSURANCE	0	3,053	0	2,974	2,974	2,974	2,974	na
6951	PERS BENEFIT EQUALIZATION FUND	1,969	4,134	0	2,542	2,542	2,542	2,542	na
	TOTAL OTHER PAYROLL EXPENSE	12,370	27,989	12,156	16,518	16,518	16,518	4,362	
	TOTAL PAYROLL	64,696	138,004	65,319	59,024	59,024	59,024	(6,295)	
	MATERIALS & SERVICES								
7601	PRINTING & DUPLICATING	0	646	0	120	120	120	120	na
8006	INSTRUCTIONAL SUPPLIES	80	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	80	646	0	120	120	120	120	
						120	120		
	TOTAL EXPENDITURES	64,776	138,650	65,319	59,144	59,144	59,144	(6,175)	
100-12-129	TOTAL PRE-COLLEGE MATH	64,776	138,650	65,319	59,144	59,144	59,144	(6,175)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-130 RENEWABLE ENERGY									
REQUIREMENTS									
SALARY EXPENSE									
6107	FT PROFESSIONAL SUPPORT SALARIES	23,878	13,547	25,332	26,093	26,093	26,093	761	103%
6401	FULL TIME INSTRUCTOR SALARIES	118,411	134,183	130,771	136,701	136,701	136,701	5,930	105%
6421	PART TIME INSTRUCTOR WAGES	683	4,414	2,500	7,307	7,307	7,307	4,807	292%
6701	STUDENT WAGES	9,573	1,376	3,000	0	0	0	(3,000)	na
6801	EMPLOYEE TAXABLE ALLOWANCE	496	273	495	495	495	495	0	100%
TOTAL SALARY EXPENSE		153,041	153,793	162,098	170,596	170,596	170,596	8,498	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	10,926	11,531	11,536	12,621	12,621	12,621	1,085	109%
6902	WORKERS COMPENSATION INS	839	830	827	902	902	902	75	109%
6903	STATE WORKERS BENEFIT FUND	58	51	66	67	67	67	1	102%
6904	UNEMPLOYMENT INSURANCE	1,584	1,641	1,728	1,577	1,577	1,577	(151)	91%
6905	PERS	16,386	17,111	22,103	23,394	23,394	23,394	1,291	106%
6906	DISABILITY INSURANCE	333	306	367	383	383	383	16	104%
6907	LIFE INSURANCE	41	37	41	41	41	41	0	100%
6908	HEALTH INSURANCE	48,824	38,700	47,337	45,968	45,968	45,968	(1,369)	97%
6951	PERS BENEFIT EQUALIZATION FUND	6,189	6,403	6,734	9,976	9,976	9,976	3,242	148%
TOTAL OTHER PAYROLL EXPENSE		85,180	76,610	90,739	94,929	94,929	94,929	4,190	
TOTAL PAYROLL		238,221	230,403	252,837	265,525	265,525	265,525	12,688	
MATERIALS & SERVICES									
7510	POSTAGE	0	1	0	60	60	60	60	na
7521	SHIPPING & FREIGHT	138	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	2,149	2,100	250	250	250	(1,850)	12%
7614	PROGRAM MARKETING PRINTING	0	1,116	2,500	1,000	1,000	1,000	(1,500)	40%
8006	INSTRUCTIONAL SUPPLIES	1,140	926	4,301	5,000	5,000	5,000	699	116%
8201	CONFERENCE FEES	0	595	0	0	0	0	0	na
8202	FIELD TRIP EXPENSE	280	(14)	501	1,000	1,000	1,000	499	200%
8205	EMPLOYEE TRAVEL	172	1,081	0	0	0	0	0	na
8508	EQUIPMENT REPAIR	0	41	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	58	0	698	1,000	1,000	1,000	302	143%
8516	MEMBERSHIP FEES & DUES	500	600	1,600	1,600	1,600	1,600	0	100%
TOTAL MATERIALS & SERVICES		2,288	6,495	11,700	9,910	9,910	9,910	(1,790)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	29,704	0	0	0	0	0	na
TOTAL TRANSFERS		0	29,704	0	0	0	0	0	
						9,910	9,910		
TOTAL EXPENDITURES		240,509	266,602	264,537	275,435	275,435	275,435	10,898	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
100-12-130	TOTAL RENEWABLE ENERGY	240,509	266,602	264,537	275,435	275,435	275,435	10,898	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-131	MEDICAL ASSISTING								
	REQUIREMENTS								
	SALARY EXPENSE								
6401	FULL TIME INSTRUCTOR SALARIES	69,368	76,548	57,336	53,540	53,540	53,540	(3,796)	93%
6403	FTF OVERLOAD PAY	0	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	9,155	14,005	14,692	12,424	12,424	12,424	(2,268)	85%
6442	SPECIAL PROJECT WAGES	593	2,177	1,569	0	0	0	(1,569)	na
	TOTAL SALARY EXPENSE	79,116	92,730	73,597	65,964	65,964	65,964	(7,633)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	5,861	7,046	5,510	4,743	4,743	4,743	(767)	86%
6902	WORKERS COMPENSATION INS	419	482	382	350	350	350	(32)	92%
6903	STATE WORKERS BENEFIT FUND	28	26	106	28	28	28	(78)	26%
6904	UNEMPLOYMENT INSURANCE	736	994	956	776	776	776	(180)	81%
6905	PERS	5,819	6,597	2,907	5,429	5,429	5,429	2,522	187%
6906	DISABILITY INSURANCE	163	170	135	126	126	126	(9)	93%
6907	LIFE INSURANCE	16	15	16	16	16	16	0	100%
6908	HEALTH INSURANCE	11,064	8,733	9,040	19,357	19,357	19,357	10,317	214%
6951	PERS BENEFIT EQUALIZATION FUND	3,134	3,385	1,233	3,202	3,202	3,202	1,969	260%
	TOTAL OTHER PAYROLL EXPENSE	27,240	27,448	20,285	34,027	34,027	34,027	13,742	
	TOTAL PAYROLL	106,356	120,178	93,882	99,991	99,991	99,991	6,109	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	3,981	3,164	4,195	3,616	3,616	3,616	(579)	86%
7510	POSTAGE	0	4	30	9	9	9	(21)	30%
7521	SHIPPING & FREIGHT	99	89	100	200	200	200	100	200%
7601	PRINTING & DUPLICATING	0	2,887	2,000	525	525	525	(1,475)	26%
8006	INSTRUCTIONAL SUPPLIES	6,574	4,097	4,805	3,200	3,200	3,200	(1,605)	67%
8201	CONFERENCE FEES	250	0	500	1,200	1,200	1,200	700	240%
8205	EMPLOYEE TRAVEL	936	769	500	750	750	750	250	150%
8508	EQUIPMENT REPAIR	255	0	400	250	250	250	(150)	63%
8509	FOOD & REFRESHMENTS	0	25	220	0	0	0	(220)	na
8512	GIFTS EXPENSE	218	203	180	225	225	225	45	125%
8516	MEMBERSHIP FEES & DUES	1,750	1,850	2,175	2,350	2,350	2,350	175	108%
8523	STUDENT ACTIVITIES & EVENTS	0	0	500	0	0	0	(500)	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	1,195	0	0	0	(1,195)	na
	TOTAL MATERIALS & SERVICES	14,063	13,088	16,800	12,325	12,325	12,325	(4,475)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	1,624	0	0	0	0	0	na
	TOTAL TRANSFERS	0	1,624	0	0	0	0	0	
						12,325	12,325		

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TOTAL EXPENDITURES		120,419	134,890	110,682	112,316	112,316	112,316	1,634	
100-12-131	TOTAL MEDICAL ASSISTING	120,419	134,890	110,682	112,316	112,316	112,316	1,634	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-133	MEDICAL TERMINOLOGY								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	14,371	17,353	21,768	20,269	20,269	20,269	(1,499)	93%
6442	SPECIAL PROJECT WAGES	0	599	624	0	0	0	(624)	na
	TOTAL SALARY EXPENSE	14,371	17,952	22,392	20,269	20,269	20,269	(2,123)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,099	1,375	2,048	1,551	1,551	1,551	(497)	76%
6902	WORKERS COMPENSATION INS	76	95	142	107	107	107	(35)	75%
6903	STATE WORKERS BENEFIT FUND	9	9	21	3	3	3	(18)	14%
6904	UNEMPLOYMENT INSURANCE	244	312	482	304	304	304	(178)	63%
6905	PERS	1,144	1,506	2,714	2,055	2,055	2,055	(659)	76%
6951	PERS BENEFIT EQUALIZATION FUND	611	773	1,151	1,212	1,212	1,212	61	105%
	TOTAL OTHER PAYROLL EXPENSE	3,183	4,070	6,558	5,232	5,232	5,232	(1,326)	
	TOTAL PAYROLL	17,554	22,022	28,950	25,501	25,501	25,501	(3,449)	
	MATERIALS & SERVICES								
8006	INSTRUCTIONAL SUPPLIES	0	0	265	114	114	114	(151)	43%
8201	CONFERENCE FEES	0	0	0	350	350	350	350	na
	TOTAL MATERIALS & SERVICES	0	0	265	464	464	464	199	
						464	464		
	TOTAL EXPENDITURES	17,554	22,022	29,215	25,965	25,965	25,965	(3,250)	
100-12-133	TOTAL MEDICAL TERMINOLOGY	17,554	22,022	29,215	25,965	25,965	25,965	(3,250)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-141	CNA AND MEDICATION AIDE								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	9,695	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	9,175	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	18,870	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,444	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	100	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	17	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	321	0	0	0	0	0	0	na
6905	PERS	1,275	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	603	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	3,760	0	0	0	0	0	0	
	TOTAL PAYROLL	22,630	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	775	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	500	0	0	0	0	0	0	na
8201	CONFERENCE FEES	175	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	20	0	0	0	0	0	0	na
8517	MISCELLANEOUS FEES	120	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	1,590	0	0	0	0	0	0	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	601	0	0	0	0	0	na
	TOTAL TRANSFERS	0	601	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	24,220	601	0	0	0	0	0	
100-12-141	TOTAL CNA AND MEDICATION AIDE	24,220	601	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-12-142 SMALL BUSINESS DEVELOPMENT CENTER									
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	30,904	37,946	56,241	59,583	59,583	59,583	3,342	106%
6108	PT PROFESSIONAL SUPPORT SALARIES	20,688	1,442	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	842	554	990	787	787	787	(203)	79%
TOTAL SALARY EXPENSE		52,434	39,942	57,231	60,370	60,370	60,370	3,139	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	3,595	3,125	4,325	4,500	4,500	4,500	175	104%
6902	WORKERS COMPENSATION INS	253	222	304	316	316	316	12	104%
6903	STATE WORKERS BENEFIT FUND	28	16	29	23	23	23	(6)	79%
6904	UNEMPLOYMENT INSURANCE	799	581	691	469	469	469	(222)	68%
6905	PERS	3,904	3,511	5,925	6,122	6,122	6,122	197	103%
6906	DISABILITY INSURANCE	50	91	135	140	140	140	5	104%
6907	LIFE INSURANCE	6	9	16	13	13	13	(3)	81%
6908	HEALTH INSURANCE	5,570	7,638	13,833	11,508	11,508	11,508	(2,325)	83%
6951	PERS BENEFIT EQUALIZATION FUND	2,106	1,801	2,513	3,610	3,610	3,610	1,097	144%
TOTAL OTHER PAYROLL EXPENSE		16,311	16,994	27,771	26,701	26,701	26,701	(1,070)	
TOTAL PAYROLL		68,745	56,936	85,002	87,071	87,071	87,071	2,069	
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	0	750	0	0	0	0	0	na
7510	POSTAGE	0	0	300	257	257	257	(43)	86%
7601	PRINTING & DUPLICATING	0	277	350	308	308	308	(42)	88%
7901	SUBSCRIPTIONS	45	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	2,662	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	58	0	0	207	207	207	207	na
8205	EMPLOYEE TRAVEL	2,168	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	100	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	175	0	0	0	0	0	0	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	83	0	1,200	0	0	0	(1,200)	na
TOTAL MATERIALS & SERVICES		5,291	1,027	1,850	772	772	772	(1,078)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	22,102	0	0	0	0	0	na
TOTAL TRANSFERS		0	22,102	0	0	0	0	0	
						772	772		
TOTAL EXPENDITURES		74,036	80,065	86,852	87,843	87,843	87,843	991	
100-12-142 TOTAL SMALL BUSINESS DEVELOPMENT CENTER		74,036	80,065	86,852	87,843	87,843	87,843	991	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-13-161	PRE COLLEGE								
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	19,763	21,739	33,846	0	0	0	(33,846)	na
6302	PART TIME CLASSIFIED WAGES	3,194	8,736	8,000	14,106	14,106	14,106	6,106	176%
6401	FULL TIME INSTRUCTOR SALARIES	47,737	33,644	53,010	44,545	43,877	43,877	(9,133)	83%
6421	PART TIME INSTRUCTOR WAGES	30,281	43,369	12,500	75,105	65,226	65,226	52,726	522%
6442	SPECIAL PROJECT WAGES	3,790	1,637	1,500	0	0	0	(1,500)	na
	TOTAL SALARY EXPENSE	104,765	109,125	108,856	133,756	123,209	123,209	14,353	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	7,895	10,013	7,895	10,212	9,405	9,405	1,510	119%
6902	WORKERS COMPENSATION INS	555	704	555	709	653	653	98	118%
6903	STATE WORKERS BENEFIT FUND	67	78	97	49	46	46	(51)	47%
6904	UNEMPLOYMENT INSURANCE	1,527	2,141	1,527	1,810	1,655	1,655	128	108%
6905	PERS	7,819	9,834	5,000	10,646	8,927	8,927	3,927	179%
6906	DISABILITY INSURANCE	119	147	100	105	103	103	3	103%
6907	LIFE INSURANCE	23	27	20	13	13	13	(7)	65%
6908	HEALTH INSURANCE	18,926	16,534	15,000	7,387	7,280	7,280	(7,720)	49%
6951	PERS BENEFIT EQUALIZATION FUND	4,026	4,296	4,000	5,895	5,265	5,265	1,265	132%
	TOTAL OTHER PAYROLL EXPENSE	40,957	43,774	34,194	36,826	33,347	33,347	(847)	
	TOTAL PAYROLL	145,722	152,899	143,050	170,582	156,556	156,556	13,506	
	MATERIALS & SERVICES								
7601	PRINTING & DUPLICATING	0	1,715	1,332	1,500	1,500	1,500	168	113%
8006	INSTRUCTIONAL SUPPLIES	456	291	95	94	94	94	(1)	99%
8201	CONFERENCE FEES	0	275	250	250	250	250	0	100%
8205	EMPLOYEE TRAVEL	1,193	2,146	1,000	1,000	1,000	1,000	0	100%
8802	INFO TECH EQUIPMENT <\$5000	0	0	273	273	273	273	0	100%
	TOTAL MATERIALS & SERVICES	1,649	4,427	2,950	3,117	3,117	3,117	167	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	4,439	0	0	0	0	0	na
	TOTAL TRANSFERS	0	4,439	0	0	0	0	0	
						3,117	3,117		
	TOTAL EXPENDITURES	147,371	161,765	146,000	173,699	159,673	159,673	13,673	
100-13-161	TOTAL PRE COLLEGE	147,371	161,765	146,000	173,699	159,673	159,673	13,673	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-13-162	ENGLISH SPEAKERS OF OTHER LANGUAGES								
	REQUIREMENTS								
	SALARY EXPENSE								
6302	PART TIME CLASSIFIED WAGES	6,017	5,616	8,130	8,942	8,942	8,942	812	110%
6421	PART TIME INSTRUCTOR WAGES	57,305	47,396	75,565	86,294	86,294	86,294	10,729	114%
6442	SPECIAL PROJECT WAGES	1,719	1,987	1,670	0	0	0	(1,670)	na
	TOTAL SALARY EXPENSE	65,041	54,999	85,365	95,236	95,236	95,236	9,871	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	4,970	4,249	6,543	7,286	7,286	7,286	743	111%
6902	WORKERS COMPENSATION INS	345	294	412	505	505	505	93	123%
6903	STATE WORKERS BENEFIT FUND	50	30	34	29	29	29	(5)	85%
6904	UNEMPLOYMENT INSURANCE	1,104	979	1,511	1,429	1,429	1,429	(82)	95%
6905	PERS	4,816	4,510	6,196	9,522	9,522	9,522	3,326	154%
6951	PERS BENEFIT EQUALIZATION FUND	2,177	2,013	3,594	5,104	5,104	5,104	1,510	142%
	TOTAL OTHER PAYROLL EXPENSE	13,462	12,075	18,290	23,875	23,875	23,875	5,585	
	TOTAL PAYROLL	78,503	67,074	103,655	119,111	119,111	119,111	15,456	
	MATERIALS & SERVICES								
7510	POSTAGE	0	0	0	117	117	117	117	na
7521	SHIPPING & FREIGHT	0	0	0	14	14	14	14	na
7601	PRINTING & DUPLICATING	0	1,662	0	505	505	505	505	na
8006	INSTRUCTIONAL SUPPLIES	1,413	1,133	376	1,177	1,177	1,177	801	313%
8201	CONFERENCE FEES	80	0	50	145	145	145	95	290%
8205	EMPLOYEE TRAVEL	748	217	508	300	300	300	(208)	59%
8509	FOOD & REFRESHMENTS	0	38	16	0	0	0	(16)	na
8516	MEMBERSHIP FEES & DUES	0	0	120	119	119	119	(1)	99%
	TOTAL MATERIALS & SERVICES	2,241	3,050	1,070	2,377	2,377	2,377	1,307	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	397	0	0	0	0	0	na
	TOTAL TRANSFERS	0	397	0	0	0	0	0	
						2,377	2,377		
	TOTAL EXPENDITURES	80,744	70,521	104,725	121,488	121,488	121,488	16,763	
100-13-162	TOTAL ENGLISH SPEAKERS OF OTHER	80,744	70,521	104,725	121,488	121,488	121,488	16,763	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-13-163	POST SECONDARY REMEDIAL								
	REQUIREMENTS								
	SALARY EXPENSE								
6302	PART TIME CLASSIFIED WAGES	2,282	0	0	0	0	0	0	na
6401	FULL TIME INSTRUCTOR SALARIES	31,033	68,411	55,130	57,909	57,909	57,909	2,779	105%
6421	PART TIME INSTRUCTOR WAGES	4,124	8,536	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	148	1,363	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	37,587	78,310	55,130	57,909	57,909	57,909	2,779	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	2,532	5,993	4,217	4,430	4,430	4,430	213	105%
6902	WORKERS COMPENSATION INS	175	415	292	307	307	307	15	105%
6903	STATE WORKERS BENEFIT FUND	11	28	25	25	25	25	0	100%
6904	UNEMPLOYMENT INSURANCE	342	1,034	691	590	590	590	(101)	85%
6905	PERS	2,763	6,233	5,590	5,872	5,872	5,872	282	105%
6906	DISABILITY INSURANCE	68	159	130	136	136	136	6	105%
6907	LIFE INSURANCE	10	22	16	16	16	16	0	100%
6908	HEALTH INSURANCE	6,488	12,103	9,082	8,894	8,894	8,894	(188)	98%
6951	PERS BENEFIT EQUALIZATION FUND	1,523	3,198	2,371	3,463	3,463	3,463	1,092	146%
	TOTAL OTHER PAYROLL EXPENSE	13,912	29,185	22,414	23,733	23,733	23,733	1,319	
	TOTAL PAYROLL	51,499	107,495	77,544	81,642	81,642	81,642	4,098	
	MATERIALS & SERVICES								
7601	PRINTING & DUPLICATING	0	385	0	84	84	84	84	na
8006	INSTRUCTIONAL SUPPLIES	214	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	0	500	500	500	500	0	100%
8509	FOOD & REFRESHMENTS	0	2,062	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	214	2,447	500	584	584	584	84	
						584	584		
	TOTAL EXPENDITURES	51,713	109,942	78,044	82,226	82,226	82,226	4,182	
100-13-163	TOTAL POST SECONDARY REMEDIAL	51,713	109,942	78,044	82,226	82,226	82,226	4,182	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-14-171	REIMBURSEABLE COMMUNITY EDUCATION								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	2,712	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	7,393	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	10,105	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	773	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	50	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	13	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	168	0	0	0	0	0	0	na
6905	PERS	152	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	78	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	1,234	0	0	0	0	0	0	
	TOTAL PAYROLL	11,339	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	4,132	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	1,310	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	78	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	50	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	70	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	5,640	0	0	0	0	0	0	
	TOTAL EXPENDITURES	16,979	0	0	0	0	0	0	
100-14-171	TOTAL REIMBURSEABLE COMMUNITY EDUCATION	16,979	0	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-14-172	HEALTH AND SAFETY ADULT EDUCATION								
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	1,563	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	8,369	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	9,932	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	720	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	53	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	11	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	160	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	944	0	0	0	0	0	0	
	TOTAL PAYROLL	10,876	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7521	SHIPPING & FREIGHT	91	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	10,545	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	10,636	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	21,512	0	0	0	0	0	0	
100-14-172	TOTAL HEALTH AND SAFETY ADULT EDUCATION	21,512	0	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-201	INSTRUCTIONAL ADMINISTRATION								
	REQUIREMENTS								
	SALARY EXPENSE								
6102	CHIEF SALARIES	93,528	96,004	99,224	101,383	101,383	101,383	2,159	102%
6105	DIRECTOR SALARIES	78,019	156,588	77,195	135,279	135,279	135,279	58,084	175%
6107	FT PROFESSIONAL SUPPORT SALARIES	94,615	79,446	121,394	60,498	60,498	60,498	(60,896)	50%
6201	FULL TIME CONFIDENTIAL WAGES	43,842	46,532	49,345	52,185	52,185	52,185	2,840	106%
6301	FULL TIME CLASSIFIED WAGES	32,931	36,918	102,176	60,991	60,991	60,991	(41,185)	60%
6801	EMPLOYEE TAXABLE ALLOWANCE	1,723	2,076	1,500	2,490	2,490	2,490	990	166%
	TOTAL SALARY EXPENSE	344,658	417,564	450,834	412,826	412,826	412,826	(38,008)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	25,694	31,192	31,644	30,671	30,671	30,671	(973)	97%
6902	WORKERS COMPENSATION INS	1,827	2,210	2,221	2,175	2,175	2,175	(46)	98%
6903	STATE WORKERS BENEFIT FUND	174	174	189	189	189	189	0	100%
6904	UNEMPLOYMENT INSURANCE	3,740	4,394	4,479	3,801	3,801	3,801	(678)	85%
6905	PERS	43,672	54,693	66,668	57,296	57,296	57,296	(9,372)	86%
6906	DISABILITY INSURANCE	776	957	985	964	964	964	(21)	98%
6907	LIFE INSURANCE	99	106	107	107	107	107	0	100%
6908	HEALTH INSURANCE	73,026	73,861	77,091	88,034	88,034	88,034	10,943	114%
6951	PERS BENEFIT EQUALIZATION FUND	15,625	17,927	18,107	24,687	24,687	24,687	6,580	136%
6955	PT FACULTY INSURANCE FUND EXP	0	25,000	25,000	0	0	0	(25,000)	na
	TOTAL OTHER PAYROLL EXPENSE	164,633	210,514	226,491	207,924	207,924	207,924	(18,567)	
	TOTAL PAYROLL	509,291	628,078	677,325	620,750	620,750	620,750	(56,575)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	26,025	50,420	65,000	70,518	70,518	70,518	5,518	108%
7510	POSTAGE	0	446	200	144	144	144	(56)	72%
7521	SHIPPING & FREIGHT	219	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	949	650	615	615	615	(35)	95%
7611	CATALOG PRINTING	0	270	0	1,500	1,500	1,500	1,500	na
7901	SUBSCRIPTIONS	1,299	550	1,142	0	0	0	(1,142)	na
8006	INSTRUCTIONAL SUPPLIES	0	532	457	0	0	0	(457)	na
8009	OFFICE SUPPLIES	613	554	614	600	600	600	(14)	98%
8201	CONFERENCE FEES	1,140	2,424	2,452	1,500	1,500	1,500	(952)	61%
8205	EMPLOYEE TRAVEL	9,251	9,673	9,125	11,610	11,610	11,610	2,485	127%
8509	FOOD & REFRESHMENTS	373	592	238	0	0	0	(238)	na
8516	MEMBERSHIP FEES & DUES	584	14,660	15,575	1,800	1,800	1,800	(13,775)	12%
	TOTAL MATERIALS & SERVICES	39,504	81,070	95,453	88,287	88,287	88,287	(7,166)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	24,384	0	0	0	0	0	na
TOTAL TRANSFERS		0	24,384	0	0	0	0	0	
						88,287	88,287		
TOTAL EXPENDITURES		548,795	733,532	772,778	709,037	709,037	709,037	(63,741)	
100-20-201	TOTAL INSTRUCTIONAL ADMINISTRATION	548,795	733,532	772,778	709,037	709,037	709,037	(63,741)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-203 DISTANCE EDUCATION & INSTRUCTIONAL TECH									
REQUIREMENTS									
SALARY EXPENSE									
6107	FT PROFESSIONAL SUPPORT SALARIES	55,151	57,025	28,512	58,736	58,736	58,736	30,224	206%
6403	FTF OVERLOAD PAY	0	0	10,000	5,000	5,000	5,000	(5,000)	50%
6421	PART TIME INSTRUCTOR WAGES	3,950	3,235	0	0	0	0	0	na
6441	CURRICULUM DEVELOPMENT WAGES	0	7,607	0	7,000	7,000	7,000	7,000	na
6442	SPECIAL PROJECT WAGES	3,710	1,287	0	0	0	0	0	na
TOTAL SALARY EXPENSE		62,811	69,154	38,512	70,736	70,736	70,736	32,224	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	4,554	5,008	4,302	5,756	5,756	5,756	1,454	134%
6902	WORKERS COMPENSATION INS	321	354	302	375	375	375	73	124%
6903	STATE WORKERS BENEFIT FUND	35	29	29	29	29	29	0	100%
6904	UNEMPLOYMENT INSURANCE	730	856	691	756	756	756	65	109%
6905	PERS	7,983	7,967	9,535	11,366	11,366	11,366	1,831	119%
6906	DISABILITY INSURANCE	130	134	134	138	138	138	4	103%
6907	LIFE INSURANCE	16	16	16	16	16	16	0	100%
6908	HEALTH INSURANCE	14,658	9,527	9,657	8,662	8,662	8,662	(995)	90%
6951	PERS BENEFIT EQUALIZATION FUND	2,630	2,464	2,452	4,230	4,230	4,230	1,778	173%
TOTAL OTHER PAYROLL EXPENSE		31,057	26,355	27,118	31,328	31,328	31,328	4,210	
TOTAL PAYROLL		93,868	95,509	65,630	102,064	102,064	102,064	36,434	
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	10,838	16,670	15,990	17,402	17,402	17,402	1,412	109%
7213	SOFTWARE & LICENSES	0	0	1,890	0	0	0	(1,890)	na
7510	POSTAGE	0	0	25	14	14	14	(11)	56%
7601	PRINTING & DUPLICATING	0	31	50	11	11	11	(39)	22%
8006	INSTRUCTIONAL SUPPLIES	0	0	488	400	400	400	(88)	82%
8201	CONFERENCE FEES	1,150	1,873	1,472	4,000	4,000	4,000	2,528	272%
8205	EMPLOYEE TRAVEL	2,619	4,406	7,346	7,300	7,300	7,300	(46)	99%
8509	FOOD & REFRESHMENTS	44	37	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	495	2,495	2,495	495	495	495	(2,000)	20%
8805	OTHER MINOR EQUIPMENT <\$5000	123	478	2,564	6,000	6,000	6,000	3,436	234%
TOTAL MATERIALS & SERVICES		15,269	25,990	32,320	35,622	35,622	35,622	3,302	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	84,127	0	0	0	0	0	na
TOTAL TRANSFERS		0	84,127	0	0	0	0	0	
						35,622	35,622		
TOTAL EXPENDITURES		109,137	205,626	97,950	137,686	137,686	137,686	39,736	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-203	TOTAL DISTANCE EDUCATION & INSTRUCTIONAL	109,137	205,626	97,950	137,686	137,686	137,686	39,736	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-204	INSTRUCTIONAL STAFF DEVELOPMENT								
	REQUIREMENTS								
	SALARY EXPENSE								
6442	SPECIAL PROJECT WAGES	132	0	20,000	20,000	20,000	20,000	0	100%
	TOTAL SALARY EXPENSE	132	0	20,000	20,000	20,000	20,000	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	17	0	0	1,530	1,530	1,530	1,530	na
6902	WORKERS COMPENSATION INS	1	0	0	106	106	106	106	na
6903	STATE WORKERS BENEFIT FUND	1	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	4	0	0	300	300	300	300	na
6905	PERS	0	0	0	2,028	2,028	2,028	2,028	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	1,196	1,196	1,196	1,196	na
	TOTAL OTHER PAYROLL EXPENSE	23	0	0	5,160	5,160	5,160	5,160	
	TOTAL PAYROLL	155	0	20,000	25,160	25,160	25,160	5,160	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	797	1,785	20,505	25,000	25,000	25,000	4,495	122%
8006	INSTRUCTIONAL SUPPLIES	167	657	0	337	337	337	337	na
8201	CONFERENCE FEES	715	715	992	2,000	2,000	2,000	1,008	202%
8204	NON-EMPLOYEE TRAVEL	0	0	1,000	250	250	250	(750)	25%
8205	EMPLOYEE TRAVEL	1,390	463	1,203	2,028	2,028	2,028	825	169%
8509	FOOD & REFRESHMENTS	2,173	2,360	3,500	2,046	2,046	2,046	(1,454)	58%
	TOTAL MATERIALS & SERVICES	5,242	5,980	27,200	31,661	31,661	31,661	4,461	
	TOTAL EXPENDITURES	5,397	5,980	47,200	56,821	56,821	56,821	9,621	
100-20-204	TOTAL INSTRUCTIONAL STAFF DEVELOPMENT	5,397	5,980	47,200	56,821	56,821	56,821	9,621	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-207	CURRICULUM & ASSESSMENT								
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	0	0	0	59,164	59,164	59,164	59,164	na
6301	FULL TIME CLASSIFIED WAGES	0	0	0	39,211	39,211	39,211	39,211	na
6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	28,955	28,955	28,955	28,955	na
	TOTAL SALARY EXPENSE	0	0	0	127,330	127,330	127,330	127,330	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	0	9,584	9,584	9,584	9,584	na
6902	WORKERS COMPENSATION INS	0	0	0	675	675	675	675	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	71	71	71	71	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	1,472	1,472	1,472	1,472	na
6905	PERS	0	0	0	18,709	18,709	18,709	18,709	na
6906	DISABILITY INSURANCE	0	0	0	299	299	299	299	na
6907	LIFE INSURANCE	0	0	0	41	41	41	41	na
6908	HEALTH INSURANCE	0	0	0	24,785	24,785	24,785	24,785	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	7,614	7,614	7,614	7,614	na
	TOTAL OTHER PAYROLL EXPENSE	0	0	0	63,250	63,250	63,250	63,250	
	TOTAL PAYROLL	0	0	0	190,580	190,580	190,580	190,580	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	500	500	500	500	na
7210	OTHER CONTRACTED SERVICES	0	0	0	500	500	500	500	na
7901	SUBSCRIPTIONS	0	0	0	900	900	900	900	na
8009	OFFICE SUPPLIES	0	0	0	300	300	300	300	na
8204	NON-EMPLOYEE TRAVEL	0	0	0	800	800	800	800	na
8205	EMPLOYEE TRAVEL	0	0	0	1,000	1,000	1,000	1,000	na
8509	FOOD & REFRESHMENTS	0	0	0	700	700	700	700	na
8516	MEMBERSHIP FEES & DUES	0	0	0	3,500	3,500	3,500	3,500	na
	TOTAL MATERIALS & SERVICES	0	0	0	8,200	8,200	8,200	8,200	
						8,200	8,200		
	TOTAL EXPENDITURES	0	0	0	198,780	198,780	198,780	198,780	
100-20-207	TOTAL CURRICULUM & ASSESSMENT	0	0	0	198,780	198,780	198,780	198,780	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-20-221	LIBRARY								
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	52,567	54,144	55,768	57,441	57,441	57,441	1,673	103%
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	55,747	0	0	0	(55,747)	na
6301	FULL TIME CLASSIFIED WAGES	24,386	46,092	0	56,067	56,067	56,067	56,067	na
6442	SPECIAL PROJECT WAGES	1,955	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	78,908	100,236	111,515	113,508	113,508	113,508	1,993	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	5,692	7,141	7,967	8,176	8,176	8,176	209	103%
6902	WORKERS COMPENSATION INS	418	520	578	602	602	602	24	104%
6903	STATE WORKERS BENEFIT FUND	59	62	73	73	73	73	0	100%
6904	UNEMPLOYMENT INSURANCE	1,065	1,424	1,649	1,424	1,424	1,424	(225)	86%
6905	PERS	4,724	8,526	12,313	12,833	12,833	12,833	520	104%
6906	DISABILITY INSURANCE	148	217	256	267	267	267	11	104%
6907	LIFE INSURANCE	23	36	41	41	41	41	0	100%
6908	HEALTH INSURANCE	24,032	26,753	30,554	35,906	35,906	35,906	5,352	118%
6951	PERS BENEFIT EQUALIZATION FUND	2,525	4,011	4,687	6,788	6,788	6,788	2,101	145%
	TOTAL OTHER PAYROLL EXPENSE	38,686	48,690	58,118	66,110	66,110	66,110	7,992	
	TOTAL PAYROLL	117,594	148,926	169,633	179,618	179,618	179,618	9,985	
	MATERIALS & SERVICES								
7208	LIBRARY AUTOMATED SERVICES	4,536	4,627	5,200	5,004	5,004	5,004	(196)	96%
7209	MAINTENANCE CONTRACTS	1,636	1,718	1,870	0	0	0	(1,870)	na
7210	OTHER CONTRACTED SERVICES	0	1,920	2,115	2,048	2,048	2,048	(67)	97%
7310	OER SPECIAL PROJECT EXPENSES	(531)	0	0	0	0	0	0	na
7510	POSTAGE	0	654	700	624	624	624	(76)	89%
7523	INTERLIBRARY LOAN DELIVERY	0	0	400	200	200	200	(200)	50%
7601	PRINTING & DUPLICATING	0	2,615	2,000	951	951	951	(1,049)	48%
7901	SUBSCRIPTIONS	2,001	1,335	1,786	1,647	1,647	1,647	(139)	92%
7902	ELECTRONIC SUBSCRIPTIONS	21,427	18,707	27,500	24,029	24,029	24,029	(3,471)	87%
8007	LIBR AUDIOVISUAL MATERIALS	2,066	1,597	2,500	2,080	2,080	2,080	(420)	83%
8008	LIBR ELECTRONIC MATERIALS	0	60	250	250	250	250	0	100%
8009	OFFICE SUPPLIES	356	1,408	1,000	2,000	2,000	2,000	1,000	200%
8014	LIBRARY PRINT COLLECTION	4,045	4,624	5,000	4,160	4,160	4,160	(840)	83%
8201	CONFERENCE FEES	770	987	1,200	0	0	0	(1,200)	na
8205	EMPLOYEE TRAVEL	6,581	5,981	4,500	4,500	4,500	4,500	0	100%
8509	FOOD & REFRESHMENTS	0	73	200	200	200	200	0	100%
8516	MEMBERSHIP FEES & DUES	793	865	586	500	500	500	(86)	85%
8802	INFO TECH EQUIPMENT <\$5000	3,599	0	1,528	1,500	1,500	1,500	(28)	98%
	TOTAL MATERIALS & SERVICES	47,279	47,171	58,335	49,693	49,693	49,693	(8,642)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	32,576	0	0	0	0	0	na
TOTAL TRANSFERS		0	32,576	0	0	0	0	0	
						49,693	49,693		
TOTAL EXPENDITURES		164,873	228,673	227,968	229,311	229,311	229,311	1,343	
100-20-221	TOTAL LIBRARY	164,873	228,673	227,968	229,311	229,311	229,311	1,343	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-301	REGISTRATION AND ADMISSIONS								
	REQUIREMENTS								
	SALARY EXPENSE								
6102	CHIEF SALARIES	0	72,125	0	0	0	0	0	na
6105	DIRECTOR SALARIES	45,306	53,777	55,768	57,441	57,441	57,441	1,673	103%
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	41,195	46,365	46,365	46,365	5,170	113%
6301	FULL TIME CLASSIFIED WAGES	63,383	99,282	65,296	62,449	62,449	62,449	(2,847)	96%
6302	PART TIME CLASSIFIED WAGES	34,376	15,369	19,208	19,454	19,454	19,454	246	101%
6801	EMPLOYEE TAXABLE ALLOWANCE	0	3,890	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	143,065	244,443	181,467	185,709	185,709	185,709	4,242	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	10,513	17,712	20,000	13,853	13,853	13,853	(6,147)	69%
6902	WORKERS COMPENSATION INS	757	1,276	1,900	984	984	984	(916)	52%
6903	STATE WORKERS BENEFIT FUND	123	137	200	134	134	134	(66)	67%
6904	UNEMPLOYMENT INSURANCE	2,085	3,733	3,000	2,408	2,408	2,408	(592)	80%
6905	PERS	12,900	19,704	17,580	22,611	22,611	22,611	5,031	129%
6906	DISABILITY INSURANCE	294	511	600	391	391	391	(209)	65%
6907	LIFE INSURANCE	59	79	100	66	66	66	(34)	66%
6908	HEALTH INSURANCE	44,743	59,203	35,000	49,022	49,022	49,022	14,022	140%
6951	PERS BENEFIT EQUALIZATION FUND	5,523	8,585	5,000	11,105	11,105	11,105	6,105	222%
	TOTAL OTHER PAYROLL EXPENSE	76,997	110,940	83,380	100,574	100,574	100,574	17,194	
	TOTAL PAYROLL	220,062	355,383	264,847	286,283	286,283	286,283	21,436	
	MATERIALS & SERVICES								
7213	SOFTWARE & LICENSES	12,964	12,574	13,051	13,051	13,051	13,051	0	100%
7510	POSTAGE	217	1,994	1,501	1,500	1,500	1,500	(1)	100%
7521	SHIPPING & FREIGHT	13	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	1,500	860	360	360	360	(500)	42%
7611	CATALOG PRINTING	0	0	6,500	6,500	6,500	6,500	0	100%
8009	OFFICE SUPPLIES	944	5,079	4,706	4,000	4,000	4,000	(706)	85%
8011	REFERENCE MATERIALS	248	0	0	0	0	0	0	na
8012	TESTING SUPPLIES	3,785	6,457	6,806	6,806	6,806	6,806	0	100%
8201	CONFERENCE FEES	1,225	1,886	1,660	1,710	1,710	1,710	50	103%
8205	EMPLOYEE TRAVEL	6,448	5,295	7,600	6,500	6,500	6,500	(1,100)	86%
8509	FOOD & REFRESHMENTS	0	56	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	310	767	890	765	765	765	(125)	86%
8517	MISCELLANEOUS FEES	0	0	75	0	0	0	(75)	na
8523	STUDENT ACTIVITIES & EVENTS	0	5	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	26,154	35,613	43,649	41,192	41,192	41,192	(2,457)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	20,592	0	0	0	0	0	na
TOTAL TRANSFERS		0	20,592	0	0	0	0	0	
						41,192	41,192		
TOTAL EXPENDITURES		246,216	411,588	308,496	327,475	327,475	327,475	18,979	
100-30-301	TOTAL REGISTRATION AND ADMISSIONS	246,216	411,588	308,496	327,475	327,475	327,475	18,979	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-302	ADVISING								
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	54,144	55,768	57,441	59,164	59,164	59,164	1,723	103%
6107	FT PROFESSIONAL SUPPORT SALARIES	66,218	74,197	76,596	78,894	78,894	78,894	2,298	103%
6108	PT PROFESSIONAL SUPPORT SALARIES	22,078	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	969	990	990	990	990	990	0	100%
	TOTAL SALARY EXPENSE	143,409	130,955	135,027	139,048	139,048	139,048	4,021	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	10,952	10,018	10,330	10,637	10,637	10,637	307	103%
6902	WORKERS COMPENSATION INS	760	694	710	732	732	732	22	103%
6903	STATE WORKERS BENEFIT FUND	108	77	87	87	87	87	0	100%
6904	UNEMPLOYMENT INSURANCE	2,104	1,937	2,041	1,717	1,717	1,717	(324)	84%
6905	PERS	11,823	14,124	17,537	18,058	18,058	18,058	521	103%
6906	DISABILITY INSURANCE	276	304	315	324	324	324	9	103%
6907	LIFE INSURANCE	45	49	49	49	49	49	0	100%
6908	HEALTH INSURANCE	26,334	25,392	26,891	25,866	25,866	25,866	(1,025)	96%
6951	PERS BENEFIT EQUALIZATION FUND	4,636	5,631	5,806	8,315	8,315	8,315	2,509	143%
	TOTAL OTHER PAYROLL EXPENSE	57,038	58,226	63,766	65,785	65,785	65,785	2,019	
	TOTAL PAYROLL	200,447	189,181	198,793	204,833	204,833	204,833	6,040	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	2,657	4,500	4,500	4,500	4,500	0	100%
7510	POSTAGE	0	45	102	102	102	102	0	100%
7601	PRINTING & DUPLICATING	759	1,431	1,340	1,340	1,340	1,340	0	100%
8009	OFFICE SUPPLIES	60	151	150	150	150	150	0	100%
8201	CONFERENCE FEES	1,997	1,612	1,800	1,800	1,800	1,800	0	100%
8205	EMPLOYEE TRAVEL	7,545	5,327	5,000	4,000	4,000	4,000	(1,000)	80%
8509	FOOD & REFRESHMENTS	220	179	180	180	180	180	0	100%
8516	MEMBERSHIP FEES & DUES	195	285	300	300	300	300	0	100%
8523	STUDENT ACTIVITIES & EVENTS	3,164	4,348	4,585	4,585	4,585	4,585	0	100%
	TOTAL MATERIALS & SERVICES	13,940	16,035	17,957	16,957	16,957	16,957	(1,000)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	5,999	0	0	0	0	0	na
	TOTAL TRANSFERS	0	5,999	0	0	0	0	0	
						16,957	16,957		
	TOTAL EXPENDITURES	214,387	211,215	216,750	221,790	221,790	221,790	5,040	
100-30-302	TOTAL ADVISING	214,387	211,215	216,750	221,790	221,790	221,790	5,040	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-303 FINANCIAL AID ADMINISTRATION									
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	82,844	68,182	52,567	70,645	70,645	70,645	18,078	134%
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	39,995	85,010	85,010	85,010	45,015	213%
6301	FULL TIME CLASSIFIED WAGES	9,675	35,530	27,310	0	0	0	(27,310)	na
6801	EMPLOYEE TAXABLE ALLOWANCE	468	247	0	0	0	0	0	na
TOTAL SALARY EXPENSE		92,987	103,959	119,872	155,655	155,655	155,655	35,783	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	7,302	7,922	9,000	11,707	11,707	11,707	2,707	130%
6902	WORKERS COMPENSATION INS	506	551	1,000	825	825	825	(175)	83%
6903	STATE WORKERS BENEFIT FUND	54	59	150	87	87	87	(63)	58%
6904	UNEMPLOYMENT INSURANCE	1,230	1,445	1,500	1,728	1,728	1,728	228	115%
6905	PERS	6,982	8,260	11,500	15,783	15,783	15,783	4,283	137%
6906	DISABILITY INSURANCE	166	228	200	366	366	366	166	183%
6907	LIFE INSURANCE	25	36	72	49	49	49	(23)	68%
6908	HEALTH INSURANCE	12,719	19,199	18,000	34,009	34,009	34,009	16,009	189%
6951	PERS BENEFIT EQUALIZATION FUND	3,764	4,239	6,000	9,308	9,308	9,308	3,308	155%
TOTAL OTHER PAYROLL EXPENSE		32,748	41,939	47,422	73,862	73,862	73,862	26,440	
TOTAL PAYROLL		125,735	145,898	167,294	229,517	229,517	229,517	62,223	
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	4,844	6,818	7,312	7,250	7,250	7,250	(62)	99%
7213	SOFTWARE & LICENSES	0	48	0	0	0	0	0	na
7510	POSTAGE	145	624	750	750	750	750	0	100%
7521	SHIPPING & FREIGHT	26	0	27	27	27	27	0	100%
7601	PRINTING & DUPLICATING	300	674	645	450	450	450	(195)	70%
8009	OFFICE SUPPLIES	38	47	150	150	150	150	0	100%
8201	CONFERENCE FEES	250	590	600	1,050	1,050	1,050	450	175%
8205	EMPLOYEE TRAVEL	3,791	5,000	7,668	5,834	5,834	5,834	(1,834)	76%
8509	FOOD & REFRESHMENTS	93	524	100	100	100	100	0	100%
8516	MEMBERSHIP FEES & DUES	837	930	979	1,004	1,004	1,004	25	103%
8535	AUDIT ADJUSTMENTS	0	0	7,000	0	0	0	(7,000)	na
8802	INFO TECH EQUIPMENT <\$5000	48	0	48	0	0	0	(48)	na
TOTAL MATERIALS & SERVICES		10,372	15,255	25,279	16,615	16,615	16,615	(8,664)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	2,035	0	0	0	0	0	na
TOTAL TRANSFERS		0	2,035	0	0	0	0	0	
						16,615	16,615		
TOTAL EXPENDITURES		136,107	163,188	192,573	246,132	246,132	246,132	53,559	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
100-30-303	TOTAL FINANCIAL AID ADMINISTRATION	136,107	163,188	192,573	246,132	246,132	246,132	53,559	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-304	CAREER SERVICES								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7213	SOFTWARE & LICENSES	795	795	800	800	800	800	0	100%
	TOTAL MATERIALS & SERVICES	795	795	800	800	800	800	0	
	TOTAL EXPENDITURES	795	795	800	800	800	800	0	
100-30-304	TOTAL CAREER SERVICES	795	795	800	800	800	800	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-305	STUDENT RECOGNITION								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7510	POSTAGE	0	99	275	275	275	275	0	100%
7601	PRINTING & DUPLICATING	0	0	219	0	0	0	(219)	na
8009	OFFICE SUPPLIES	31	106	1,980	90	90	90	(1,890)	5%
8503	GRADUATION	6,689	3,501	5,695	5,695	5,695	5,695	0	100%
8509	FOOD & REFRESHMENTS	138	189	250	250	250	250	0	100%
	TOTAL MATERIALS & SERVICES	6,858	3,895	8,419	6,310	6,310	6,310	(2,109)	
						6,310	6,310		
	TOTAL EXPENDITURES	6,858	3,895	8,419	6,310	6,310	6,310	(2,109)	
100-30-305	TOTAL STUDENT RECOGNITION	6,858	3,895	8,419	6,310	6,310	6,310	(2,109)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-306	ADA SERVICES								
	REQUIREMENTS								
	SALARY EXPENSE								
6108	PT PROFESSIONAL SUPPORT SALARIES	17,165	35,965	50,665	0	0	0	(50,665)	na
	TOTAL SALARY EXPENSE	17,165	35,965	50,665	0	0	0	(50,665)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,167	2,619	3,876	0	0	0	(3,876)	na
6902	WORKERS COMPENSATION INS	91	191	269	0	0	0	(269)	na
6903	STATE WORKERS BENEFIT FUND	11	18	29	0	0	0	(29)	na
6904	UNEMPLOYMENT INSURANCE	259	603	691	0	0	0	(691)	na
6905	PERS	1,438	3,014	5,137	0	0	0	(5,137)	na
6906	DISABILITY INSURANCE	0	48	119	0	0	0	(119)	na
6907	LIFE INSURANCE	0	7	16	0	0	0	(16)	na
6908	HEALTH INSURANCE	1,916	4,214	6,454	0	0	0	(6,454)	na
6951	PERS BENEFIT EQUALIZATION FUND	738	1,547	2,179	0	0	0	(2,179)	na
	TOTAL OTHER PAYROLL EXPENSE	5,620	12,261	18,770	0	0	0	(18,770)	
	TOTAL PAYROLL	22,785	48,226	69,435	0	0	0	(69,435)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	0	5,500	5,500	5,500	5,500	0	100%
7521	SHIPPING & FREIGHT	0	11	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	242	0	0	0	0	0	na
8201	CONFERENCE FEES	300	0	800	800	800	800	0	100%
8205	EMPLOYEE TRAVEL	564	57	1,500	1,500	1,500	1,500	0	100%
8501	ADA COMPLIANCE M&S	20,550	47,213	18,000	12,000	12,000	12,000	(6,000)	67%
8516	MEMBERSHIP FEES & DUES	40	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	21,454	47,523	25,800	19,800	19,800	19,800	(6,000)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	718	0	0	0	0	0	na
	TOTAL TRANSFERS	0	718	0	0	0	0	0	
						19,800	19,800		
	TOTAL EXPENDITURES	44,239	96,467	95,235	19,800	19,800	19,800	(75,435)	
100-30-306	TOTAL ADA SERVICES	44,239	96,467	95,235	19,800	19,800	19,800	(75,435)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-309	STUDENT SUPPORT SERVICES								
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	52,185	52,185	52,185	52,185	na
	TOTAL SALARY EXPENSE	0	0	0	52,185	52,185	52,185	52,185	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	0	3,778	3,778	3,778	3,778	na
6902	WORKERS COMPENSATION INS	0	0	0	277	277	277	277	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	29	29	29	29	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	590	590	590	590	na
6905	PERS	0	0	0	5,292	5,292	5,292	5,292	na
6906	DISABILITY INSURANCE	0	0	0	123	123	123	123	na
6907	LIFE INSURANCE	0	0	0	16	16	16	16	na
6908	HEALTH INSURANCE	0	0	0	11,674	11,674	11,674	11,674	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	3,121	3,121	3,121	3,121	na
	TOTAL OTHER PAYROLL EXPENSE	0	0	0	24,900	24,900	24,900	24,900	
	TOTAL PAYROLL	0	0	0	77,085	77,085	77,085	77,085	
	TOTAL EXPENDITURES	0	0	0	77,085	77,085	77,085	77,085	
100-30-309	TOTAL STUDENT SUPPORT SERVICES	0	0	0	77,085	77,085	77,085	77,085	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-310	STUDENT SUCCESS INITIATIVES								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	2,700	4,300	2,250	3,000	3,000	3,000	750	133%
7521	SHIPPING & FREIGHT	0	129	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	0	1,000	0	0	0	(1,000)	na
8006	INSTRUCTIONAL SUPPLIES	0	409	0	0	0	0	0	na
8201	CONFERENCE FEES	1,331	300	600	0	0	0	(600)	na
8204	NON-EMPLOYEE TRAVEL	1,562	0	400	0	0	0	(400)	na
8205	EMPLOYEE TRAVEL	1,120	497	577	0	0	0	(577)	na
8509	FOOD & REFRESHMENTS	0	1,651	0	0	0	0	0	na
8512	GIFTS EXPENSE	0	261	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	0	2,815	0	0	0	0	0	na
8523	STUDENT ACTIVITIES & EVENTS	645	4,208	3,173	0	0	0	(3,173)	na
	TOTAL MATERIALS & SERVICES	7,358	14,570	8,000	3,000	3,000	3,000	(5,000)	
						3,000	3,000		
	TOTAL EXPENDITURES	7,358	14,570	8,000	3,000	3,000	3,000	(5,000)	
100-30-310	TOTAL STUDENT SUCCESS INITIATIVES	7,358	14,570	8,000	3,000	3,000	3,000	(5,000)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-315	STUDENT OUTREACH & RECRUITMENT								
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	0	0	26,283	27,072	27,072	27,072	789	103%
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	71,101	37,699	37,699	37,699	(33,402)	53%
6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	24,999	24,999	24,999	24,999	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	495	495	495	495	0	100%
	TOTAL SALARY EXPENSE	0	0	97,879	90,265	90,265	90,265	(7,614)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	7,383	6,804	6,804	6,804	(579)	92%
6902	WORKERS COMPENSATION INS	0	0	516	476	476	476	(40)	92%
6903	STATE WORKERS BENEFIT FUND	0	0	73	62	62	62	(11)	85%
6904	UNEMPLOYMENT INSURANCE	0	0	1,625	1,235	1,235	1,235	(390)	76%
6905	PERS	0	0	9,925	9,153	9,153	9,153	(772)	92%
6906	DISABILITY INSURANCE	0	0	230	152	152	152	(78)	66%
6907	LIFE INSURANCE	0	0	41	25	25	25	(16)	61%
6908	HEALTH INSURANCE	0	0	26,594	16,911	16,911	16,911	(9,683)	64%
6951	PERS BENEFIT EQUALIZATION FUND	0	0	4,209	5,398	5,398	5,398	1,189	128%
	TOTAL OTHER PAYROLL EXPENSE	0	0	50,596	40,216	40,216	40,216	(10,380)	
	TOTAL PAYROLL	0	0	148,475	130,481	130,481	130,481	(17,994)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	0	3,008	3,000	3,000	3,000	(8)	100%
7213	SOFTWARE & LICENSES	0	0	3,600	2,400	2,400	2,400	(1,200)	67%
7510	POSTAGE	0	0	2,000	2,000	2,000	2,000	0	100%
7601	PRINTING & DUPLICATING	0	0	1,000	1,000	1,000	1,000	0	100%
8009	OFFICE SUPPLIES	0	0	3,000	1,000	1,000	1,000	(2,000)	33%
8201	CONFERENCE FEES	0	0	2,000	1,300	1,300	1,300	(700)	65%
8204	NON-EMPLOYEE TRAVEL	0	0	1,992	2,000	2,000	2,000	8	100%
8205	EMPLOYEE TRAVEL	0	0	6,000	7,400	7,400	7,400	1,400	123%
8509	FOOD & REFRESHMENTS	0	0	2,000	3,300	3,300	3,300	1,300	165%
8512	GIFTS EXPENSE	0	0	500	500	500	500	0	100%
8523	STUDENT ACTIVITIES & EVENTS	0	0	2,000	4,200	4,200	4,200	2,200	210%
	TOTAL MATERIALS & SERVICES	0	0	27,100	28,100	28,100	28,100	1,000	
	TOTAL EXPENDITURES	0	0	175,575	158,581	158,581	158,581	(16,994)	
100-30-315	TOTAL STUDENT OUTREACH & RECRUITMENT	0	0	175,575	158,581	158,581	158,581	(16,994)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-316	STUDENT SERVICES								
	REQUIREMENTS								
	SALARY EXPENSE								
6102	CHIEF SALARIES	0	0	85,591	90,077	90,077	90,077	4,486	105%
6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	990	990	990	990	0	100%
	TOTAL SALARY EXPENSE	0	0	86,581	91,067	91,067	91,067	4,486	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	6,268	6,617	6,617	6,617	349	106%
6902	WORKERS COMPENSATION INS	0	0	454	477	477	477	23	105%
6903	STATE WORKERS BENEFIT FUND	0	0	29	29	29	29	0	100%
6904	UNEMPLOYMENT INSURANCE	0	0	691	576	576	576	(115)	83%
6905	PERS	0	0	8,779	9,234	9,234	9,234	455	105%
6906	DISABILITY INSURANCE	0	0	201	212	212	212	11	105%
6907	LIFE INSURANCE	0	0	16	16	16	16	0	100%
6908	HEALTH INSURANCE	0	0	22,723	22,340	22,340	22,340	(383)	98%
6951	PERS BENEFIT EQUALIZATION FUND	0	0	3,723	5,446	5,446	5,446	1,723	146%
	TOTAL OTHER PAYROLL EXPENSE	0	0	42,884	44,947	44,947	44,947	2,063	
	TOTAL PAYROLL	0	0	129,465	136,014	136,014	136,014	6,549	
	MATERIALS & SERVICES								
7601	PRINTING & DUPLICATING	0	0	250	250	250	250	0	100%
8201	CONFERENCE FEES	0	0	1,404	1,482	1,482	1,482	78	106%
8205	EMPLOYEE TRAVEL	0	0	3,259	2,500	2,500	2,500	(759)	77%
8505	DIVERSITY COMMITTEE	0	0	0	5,000	5,000	5,000	5,000	na
8509	FOOD & REFRESHMENTS	0	0	649	294	294	294	(355)	45%
8512	GIFTS EXPENSE	0	0	38	74	74	74	36	195%
8516	MEMBERSHIP FEES & DUES	0	0	5,000	6,000	6,000	6,000	1,000	120%
	TOTAL MATERIALS & SERVICES	0	0	10,600	15,600	15,600	15,600	5,000	
						15,600	15,600		
	TOTAL EXPENDITURES	0	0	140,065	151,614	151,614	151,614	11,549	
100-30-316	TOTAL STUDENT SERVICES	0	0	140,065	151,614	151,614	151,614	11,549	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-331	STUDENT GOVERNMENT								
	REQUIREMENTS								
	SALARY EXPENSE								
6108	PT PROFESSIONAL SUPPORT SALARIES	3,964	25,312	0	0	0	0	0	na
6701	STUDENT WAGES	4,590	4,914	0	0	0	0	0	na
6705	STUDENT GOVERNMENT WAIVERS	0	0	0	18,711	18,711	18,711	18,711	na
	TOTAL SALARY EXPENSE	8,554	30,226	0	18,711	18,711	18,711	18,711	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	349	1,947	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	45	161	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	5	21	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	87	474	0	0	0	0	0	na
6905	PERS	317	2,121	0	0	0	0	0	na
6906	DISABILITY INSURANCE	0	7	0	0	0	0	0	na
6907	LIFE INSURANCE	0	1	0	0	0	0	0	na
6908	HEALTH INSURANCE	0	687	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	196	1,088	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	999	6,507	0	0	0	0	0	
	TOTAL PAYROLL	9,553	36,733	0	18,711	18,711	18,711	18,711	
	MATERIALS & SERVICES								
7510	POSTAGE	0	1	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	16	0	300	300	300	300	na
8009	OFFICE SUPPLIES	(10)	199	200	200	200	200	0	100%
8201	CONFERENCE FEES	0	0	320	250	250	250	(70)	78%
8205	EMPLOYEE TRAVEL	361	400	600	400	400	400	(200)	67%
8206	STUDENT TRAVEL	309	1,069	800	350	350	350	(450)	44%
8516	MEMBERSHIP FEES & DUES	0	0	150	150	150	150	0	100%
8523	STUDENT ACTIVITIES & EVENTS	2,459	4,888	7,180	7,500	7,500	7,500	320	104%
	TOTAL MATERIALS & SERVICES	3,119	6,573	9,250	9,150	9,150	9,150	(100)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	1,402	0	0	0	0	0	na
	TOTAL TRANSFERS	0	1,402	0	0	0	0	0	
						9,150	9,150		
	TOTAL EXPENDITURES	12,672	44,708	9,250	27,861	27,861	27,861	18,611	
100-30-331	TOTAL STUDENT GOVERNMENT	12,672	44,708	9,250	27,861	27,861	27,861	18,611	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-30-332	PHI THETA KAPPA								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7510	POSTAGE	0	7	8	0	0	0	(8)	na
7601	PRINTING & DUPLICATING	0	357	200	200	200	200	0	100%
8009	OFFICE SUPPLIES	210	154	200	200	200	200	0	100%
8201	CONFERENCE FEES	1,482	1,487	1,500	1,100	1,100	1,100	(400)	73%
8205	EMPLOYEE TRAVEL	592	600	600	600	600	600	0	100%
8206	STUDENT TRAVEL	4,761	1,760	1,760	1,600	1,600	1,600	(160)	91%
8523	STUDENT ACTIVITIES & EVENTS	1,075	1,100	1,100	1,100	1,100	1,100	0	100%
	TOTAL MATERIALS & SERVICES	8,120	5,465	5,368	4,800	4,800	4,800	(568)	
	TRANSFERS								
9951	INTR DEPT SVCS IT	0	601	0	0	0	0	0	na
	TOTAL TRANSFERS	0	601	0	0	0	0	0	
						4,800	4,800		
	TOTAL EXPENDITURES	8,120	6,066	5,368	4,800	4,800	4,800	(568)	
100-30-332	TOTAL PHI THETA KAPPA	8,120	6,066	5,368	4,800	4,800	4,800	(568)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-501	GOVERNING BOARD								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7111	LEGAL NOTICE ADVERTISING	1,379	1,663	2,000	2,000	2,000	2,000	0	100%
7210	OTHER CONTRACTED SERVICES	1,850	483	1,000	0	0	0	(1,000)	na
7510	POSTAGE	25	217	214	214	214	214	0	100%
8009	OFFICE SUPPLIES	487	232	300	300	300	300	0	100%
8201	CONFERENCE FEES	3,286	5,555	3,000	4,000	4,000	4,000	1,000	133%
8203	BOARD TRAVEL	9,152	7,570	6,000	5,706	5,706	5,706	(294)	95%
8204	NON-EMPLOYEE TRAVEL	432	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	27	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	1,738	1,230	2,500	500	500	500	(2,000)	20%
8515	MEETING & CONFERENCE EXPENSE	1,232	50	400	200	200	200	(200)	50%
8516	MEMBERSHIP FEES & DUES	3,609	2,596	3,300	3,337	3,337	3,337	37	101%
	TOTAL MATERIALS & SERVICES	23,217	19,596	18,714	16,257	16,257	16,257	(2,457)	
						16,257	16,257		
	TOTAL EXPENDITURES	23,217	19,596	18,714	16,257	16,257	16,257	(2,457)	
100-50-501	TOTAL GOVERNING BOARD	23,217	19,596	18,714	16,257	16,257	16,257	(2,457)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-502 PRESIDENT'S OFFICE									
REQUIREMENTS									
SALARY EXPENSE									
6101	PRESIDENT SALARY	178,850	178,866	178,850	165,000	165,000	165,000	(13,850)	92%
6201	FULL TIME CONFIDENTIAL WAGES	30,750	31,673	32,623	41,195	41,195	41,195	8,572	126%
6301	FULL TIME CLASSIFIED WAGES	16,506	19,628	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	7,697	8,050	2,980	7,980	7,980	7,980	5,000	268%
6802	EMPLOYER PAID 403B CONTRIBUTION	8,100	8,100	2,100	0	0	0	(2,100)	na
TOTAL SALARY EXPENSE		241,903	246,317	216,553	214,175	214,175	214,175	(2,378)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	13,692	13,916	12,512	13,644	13,644	13,644	1,132	109%
6902	WORKERS COMPENSATION INS	1,281	1,297	1,121	1,093	1,093	1,093	(28)	98%
6903	STATE WORKERS BENEFIT FUND	72	65	58	58	58	58	0	100%
6904	UNEMPLOYMENT INSURANCE	1,463	1,558	1,278	1,166	1,166	1,166	(112)	91%
6905	PERS	29,461	30,157	24,481	21,717	21,717	21,717	(2,764)	89%
6906	DISABILITY INSURANCE	414	479	497	485	485	485	(12)	98%
6907	LIFE INSURANCE	41	41	33	33	33	33	0	100%
6908	HEALTH INSURANCE	16,656	15,460	17,466	25,647	25,647	25,647	8,181	147%
6951	PERS BENEFIT EQUALIZATION FUND	10,564	10,182	9,436	12,808	12,808	12,808	3,372	136%
6953	OTHER EMPL BENEFITS/PRESIDENT	6,537	0	2,845	0	0	0	(2,845)	na
TOTAL OTHER PAYROLL EXPENSE		80,181	73,155	69,727	76,651	76,651	76,651	6,924	
TOTAL PAYROLL		322,084	319,472	286,280	290,826	290,826	290,826	4,546	
MATERIALS & SERVICES									
7102	COLLEGE PROMOTIONAL MATERIALS	362	416	500	0	0	0	(500)	na
7210	OTHER CONTRACTED SERVICES	775	0	26,134	0	0	0	(26,134)	na
7510	POSTAGE	0	91	129	129	129	129	0	100%
7601	PRINTING & DUPLICATING	0	2,289	2,366	2,500	2,500	2,500	134	106%
7901	SUBSCRIPTIONS	0	110	152	160	160	160	8	105%
7902	ELECTRONIC SUBSCRIPTIONS	919	765	646	750	750	750	104	116%
8009	OFFICE SUPPLIES	983	1,211	1,500	1,500	1,500	1,500	0	100%
8011	REFERENCE MATERIALS	60	0	100	100	100	100	0	100%
8201	CONFERENCE FEES	3,509	4,035	2,299	1,750	1,750	1,750	(549)	76%
8204	NON-EMPLOYEE TRAVEL	44	710	4,474	0	0	0	(4,474)	na
8205	EMPLOYEE TRAVEL	13,969	12,073	7,127	17,650	17,650	17,650	10,523	248%
8509	FOOD & REFRESHMENTS	3,261	1,608	3,577	3,519	3,519	3,519	(58)	98%
8515	MEETING & CONFERENCE EXPENSE	684	418	500	500	500	500	0	100%
8516	MEMBERSHIP FEES & DUES	31,280	32,875	33,554	35,000	35,000	35,000	1,446	104%
TOTAL MATERIALS & SERVICES		55,846	56,601	83,058	63,558	63,558	63,558	(19,500)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	5,415	0	0	0	0	0	na
TOTAL TRANSFERS		0	5,415	0	0	0	0	0	
						63,558	63,558		
TOTAL EXPENDITURES		377,930	381,488	369,338	354,384	354,384	354,384	(14,954)	
100-50-502	TOTAL PRESIDENT'S OFFICE	377,930	381,488	369,338	354,384	354,384	354,384	(14,954)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-503	PUBLIC INFORMATION AND COMMUNICATIONS								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7101	INSTITUTIONAL ADVERTISING	36,517	45,346	44,241	55,952	55,952	55,952	11,711	126%
7102	COLLEGE PROMOTIONAL MATERIALS	2,374	1,450	5,000	3,200	3,200	3,200	(1,800)	64%
7210	OTHER CONTRACTED SERVICES	0	0	1,000	2,500	2,500	2,500	1,500	250%
7213	SOFTWARE & LICENSES	0	0	2,977	0	0	0	(2,977)	na
7510	POSTAGE	8,387	3,981	9,398	6,400	6,400	6,400	(2,998)	68%
7601	PRINTING & DUPLICATING	1,269	656	5,162	2,265	2,265	2,265	(2,897)	44%
7611	CATALOG PRINTING	4,438	5,952	6,407	0	0	0	(6,407)	na
7613	COURSE SCHEDULE PRINTING	20,684	13,197	28,142	24,000	24,000	24,000	(4,142)	85%
7901	SUBSCRIPTIONS	152	42	175	175	175	175	0	100%
7902	ELECTRONIC SUBSCRIPTIONS	0	0	0	40	40	40	40	na
8009	OFFICE SUPPLIES	0	0	338	150	150	150	(188)	44%
8516	MEMBERSHIP FEES & DUES	1,025	898	578	1,200	1,200	1,200	622	208%
8802	INFO TECH EQUIPMENT <\$5000	0	4,238	436	0	0	0	(436)	na
	TOTAL MATERIALS & SERVICES	74,846	75,760	103,854	95,882	95,882	95,882	(7,972)	
						95,882	95,882		
	TOTAL EXPENDITURES	74,846	75,760	103,854	95,882	95,882	95,882	(7,972)	
100-50-503	TOTAL PUBLIC INFORMATION AND	74,846	75,760	103,854	95,882	95,882	95,882	(7,972)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-504	ELECTIONS								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7205	COUNTY ELECTION EXPENSE	0	6,297	0	5,200	5,200	5,200	5,200	na
	TOTAL MATERIALS & SERVICES	0	6,297	0	5,200	5,200	5,200	5,200	
						5,200	5,200		
	TOTAL EXPENDITURES	0	6,297	0	5,200	5,200	5,200	5,200	
100-50-504	TOTAL ELECTIONS	0	6,297	0	5,200	5,200	5,200	5,200	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-505	ACCREDITATION								
	REQUIREMENTS								
	MATERIALS & SERVICES								
8009	OFFICE SUPPLIES	31	0	500	250	250	250	(250)	50%
8201	CONFERENCE FEES	0	0	1,000	4,000	4,000	4,000	3,000	400%
8205	EMPLOYEE TRAVEL	0	0	2,500	4,000	4,000	4,000	1,500	160%
8516	MEMBERSHIP FEES & DUES	9,622	0	8,200	8,200	8,200	8,200	0	100%
8517	MISCELLANEOUS FEES	4,599	0	2,500	2,500	2,500	2,500	0	100%
	TOTAL MATERIALS & SERVICES	14,252	0	14,700	18,950	18,950	18,950	4,250	
						18,950	18,950		
	TOTAL EXPENDITURES	14,252	0	14,700	18,950	18,950	18,950	4,250	
100-50-505	TOTAL ACCREDITATION	14,252	0	14,700	18,950	18,950	18,950	4,250	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-511	BUSINESS OFFICE								
	REQUIREMENTS								
	SALARY EXPENSE								
6102	CHIEF SALARIES	0	15,614	0	0	0	0	0	na
6103	CHIEF FINANCIAL OFFICER SALARY	83,098	22,139	0	72,000	72,000	72,000	72,000	na
6105	DIRECTOR SALARIES	33,295	34,293	45,645	48,488	48,488	48,488	2,843	106%
6107	FT PROFESSIONAL SUPPORT SALARIES	42,431	43,704	45,015	46,365	46,365	46,365	1,350	103%
6301	FULL TIME CLASSIFIED WAGES	67,240	76,756	75,754	73,151	73,151	73,151	(2,603)	97%
6801	EMPLOYEE TAXABLE ALLOWANCE	1,210	866	990	1,733	1,733	1,733	743	175%
	TOTAL SALARY EXPENSE	227,274	193,372	167,404	241,737	241,737	241,737	74,333	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	16,782	13,822	13,860	15,936	15,936	15,936	2,076	115%
6902	WORKERS COMPENSATION INS	1,205	1,024	1,015	1,272	1,272	1,272	257	125%
6903	STATE WORKERS BENEFIT FUND	136	103	116	127	127	127	11	109%
6904	UNEMPLOYMENT INSURANCE	2,609	2,286	2,746	2,688	2,688	2,688	(58)	98%
6905	PERS	19,045	15,942	19,510	24,512	24,512	24,512	5,002	126%
6906	DISABILITY INSURANCE	522	402	450	395	395	395	(55)	88%
6907	LIFE INSURANCE	74	62	66	59	59	59	(7)	89%
6908	HEALTH INSURANCE	58,649	54,945	63,523	65,189	65,189	65,189	1,666	103%
6951	PERS BENEFIT EQUALIZATION FUND	10,267	8,180	8,273	14,456	14,456	14,456	6,183	175%
	TOTAL OTHER PAYROLL EXPENSE	109,289	96,766	109,559	124,634	124,634	124,634	15,075	
	TOTAL PAYROLL	336,563	290,138	276,963	366,371	366,371	366,371	89,408	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	1,245	4,736	1,181	0	0	0	(1,181)	na
7213	SOFTWARE & LICENSES	199	199	209	1,209	1,209	1,209	1,000	578%
7214	BOND PAYING AGENT FEES	0	0	0	450	450	450	450	na
7510	POSTAGE	8,022	3,733	1,217	100	100	100	(1,117)	8%
7511	POSTAGE TO BE ALLOCATED	2,839	2,632	980	0	0	0	(980)	na
7521	SHIPPING & FREIGHT	31	0	75	74	74	74	(1)	99%
7601	PRINTING & DUPLICATING	80,758	861	894	584	584	584	(310)	65%
7602	PRINTING TO BE ALLOCATED	(29,266)	(22,884)	9,076	0	0	0	(9,076)	na
8009	OFFICE SUPPLIES	8,823	2,152	825	829	829	829	4	100%
8011	REFERENCE MATERIALS	83	0	0	0	0	0	0	na
8201	CONFERENCE FEES	499	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	1,839	81	27	500	500	500	473	1852%
8502	FINANCIAL SERVICES FEES	11,151	7,423	3,091	7,423	7,423	7,423	4,332	240%
8509	FOOD & REFRESHMENTS	0	0	300	300	300	300	0	100%
8516	MEMBERSHIP FEES & DUES	1,180	1,180	900	0	0	0	(900)	na
8517	MISCELLANEOUS FEES	150	294	100	0	0	0	(100)	na
8526	FINANCE CHARGE	35	0	0	0	0	0	0	na
8801	FURNITURE <\$5000	0	390	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TOTAL MATERIALS & SERVICES		87,588	797	18,875	11,469	11,469	11,469	(7,406)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	6,799	0	0	0	0	0	na
TOTAL TRANSFERS		0	6,799	0	0	0	0	0	
						11,469	11,469		
TOTAL EXPENDITURES		424,151	297,734	295,838	377,840	377,840	377,840	82,002	
100-50-511	TOTAL BUSINESS OFFICE	424,151	297,734	295,838	377,840	377,840	377,840	82,002	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-512	INSURANCE LEGAL AUDIT								
	REQUIREMENTS								
	OTHER PAYROLL EXPENSE								
6955	PT FACULTY INSURANCE FUND EXP	31,425	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	31,425	0	0	0	0	0	0	
	TOTAL PAYROLL	31,425	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7202	AUDIT	94,960	81,670	72,525	44,000	44,000	44,000	(28,525)	61%
7207	LEGAL	32,161	9,537	38,728	25,000	25,000	25,000	(13,728)	65%
7401	FIDELITY BOND INSURANCE	1,490	1,490	1,490	2,453	2,453	2,453	963	165%
7402	LIABILITY INSURANCE	19,090	22,909	20,200	24,000	24,000	24,000	3,800	119%
7403	PROPERTY INSURANCE	71,508	0	0	0	0	0	0	na
7404	STUDENT OR VOLUNTEER WCOMP PREMIUM	0	0	463	813	813	813	350	176%
	TOTAL MATERIALS & SERVICES	219,209	115,606	133,406	96,266	96,266	96,266	(37,140)	
						96,266	96,266		
	TOTAL EXPENDITURES	250,634	115,606	133,406	96,266	96,266	96,266	(37,140)	
100-50-512	TOTAL INSURANCE LEGAL AUDIT	250,634	115,606	133,406	96,266	96,266	96,266	(37,140)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-521	HUMAN RESOURCES								
	REQUIREMENTS								
	SALARY EXPENSE								
6104	EXECUTIVE DIRECTOR SALARY	80,538	0	0	0	0	0	0	na
6105	DIRECTOR SALARIES	0	0	49,549	51,035	51,035	51,035	1,486	103%
6107	FT PROFESSIONAL SUPPORT SALARIES	38,683	39,087	46,365	47,756	47,756	47,756	1,391	103%
6201	FULL TIME CONFIDENTIAL WAGES	41,615	45,015	0	0	0	0	0	na
6301	FULL TIME CLASSIFIED WAGES	0	1,438	0	0	0	0	0	na
6302	PART TIME CLASSIFIED WAGES	0	1,426	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	1,006	240	480	240	240	240	(240)	50%
	TOTAL SALARY EXPENSE	161,842	87,206	96,394	99,031	99,031	99,031	2,637	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	12,024	6,193	7,045	6,999	6,999	6,999	(46)	99%
6902	WORKERS COMPENSATION INS	858	447	508	524	524	524	16	103%
6903	STATE WORKERS BENEFIT FUND	68	50	58	58	58	58	0	100%
6904	UNEMPLOYMENT INSURANCE	1,614	1,309	1,382	1,166	1,166	1,166	(216)	84%
6905	PERS	17,559	5,236	9,750	10,042	10,042	10,042	292	103%
6906	DISABILITY INSURANCE	339	201	227	232	232	232	5	102%
6907	LIFE INSURANCE	33	33	33	33	33	33	0	100%
6908	HEALTH INSURANCE	25,440	24,343	25,754	25,267	25,267	25,267	(487)	98%
6951	PERS BENEFIT EQUALIZATION FUND	7,103	2,686	4,135	5,922	5,922	5,922	1,787	143%
	TOTAL OTHER PAYROLL EXPENSE	65,038	40,498	48,892	50,243	50,243	50,243	1,351	
	TOTAL PAYROLL	226,880	127,704	145,286	149,274	149,274	149,274	3,988	
	MATERIALS & SERVICES								
7112	PERSONNEL RECRUITMENT ADVERTISING	11,529	5,123	10,000	10,000	10,000	10,000	0	100%
7210	OTHER CONTRACTED SERVICES	26,328	6,900	10,000	4,750	4,750	4,750	(5,250)	48%
7213	SOFTWARE & LICENSES	27,974	32,822	37,000	37,720	37,720	37,720	720	102%
7301	EMPLOYEE MORALE HEALTH & WELFARE	2,385	3,659	3,891	3,891	3,891	3,891	0	100%
7303	EMPLOYEE TRAINING COSTS	0	0	1,582	0	0	0	(1,582)	na
7304	LABOR RELATIONS COSTS	61	18	650	200	200	200	(450)	31%
7510	POSTAGE	0	364	500	112	112	112	(388)	22%
7601	PRINTING & DUPLICATING	0	648	1,956	1,756	1,756	1,756	(200)	90%
7901	SUBSCRIPTIONS	99	0	185	185	185	185	0	100%
8009	OFFICE SUPPLIES	901	505	650	650	650	650	0	100%
8011	REFERENCE MATERIALS	1,221	561	1,787	650	650	650	(1,137)	36%
8201	CONFERENCE FEES	4,256	4,658	4,355	2,547	2,547	2,547	(1,808)	58%
8204	NON-EMPLOYEE TRAVEL	1,081	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	5,811	1,967	3,000	3,500	3,500	3,500	500	117%
8301	TUITION REIMBURSEMENTS	7,175	1,790	8,313	5,000	5,000	5,000	(3,313)	60%
8302	CREDIT TUITION WAIVERS - CL/CONF	4,731	0	0	0	0	0	0	na
8303	CREDIT TUITION WAIVERS - FACULTY	8,185	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
8304	CREDIT TUITION WAIVERS - MGMT	3,094	0	0	0	0	0	0	na
8305	NONCR TUITION WAIVERS - CL/CONF	233	0	0	0	0	0	0	na
8306	NONCR TUITION WAIVERS - FACULTY	250	0	0	0	0	0	0	na
8307	NONCR TUITION WAIVERS - MGMT	398	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	1,324	417	1,146	1,050	1,050	1,050	(96)	92%
8516	MEMBERSHIP FEES & DUES	2,083	1,309	1,430	1,050	1,050	1,050	(380)	73%
TOTAL MATERIALS & SERVICES		109,119	60,741	86,445	73,061	73,061	73,061	(13,384)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	5,446	0	0	0	0	0	na
TOTAL TRANSFERS		0	5,446	0	0	0	0	0	
						73,061	73,061		
TOTAL EXPENDITURES		335,999	193,891	231,731	222,335	222,335	222,335	(9,396)	
100-50-521	TOTAL HUMAN RESOURCES	335,999	193,891	231,731	222,335	222,335	222,335	(9,396)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-531	RESOURCE DEVELOPMENT								
	REQUIREMENTS								
	SALARY EXPENSE								
6104	EXECUTIVE DIRECTOR SALARY	0	35,363	26,283	27,072	27,072	27,072	789	103%
6105	DIRECTOR SALARIES	0	2,126	0	0	0	0	0	na
6107	FT PROFESSIONAL SUPPORT SALARIES	41,749	46,782	18,938	0	0	0	(18,938)	na
6301	FULL TIME CLASSIFIED WAGES	16,162	18,731	0	19,375	19,375	19,375	19,375	na
6701	STUDENT WAGES	0	1,119	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	11,888	7,290	495	495	495	495	0	100%
	TOTAL SALARY EXPENSE	69,799	111,411	45,716	46,942	46,942	46,942	1,226	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	5,194	8,073	3,399	3,496	3,496	3,496	97	103%
6902	WORKERS COMPENSATION INS	370	587	240	246	246	246	6	103%
6903	STATE WORKERS BENEFIT FUND	37	53	29	29	29	29	0	100%
6904	UNEMPLOYMENT INSURANCE	757	1,533	686	585	585	585	(101)	85%
6905	PERS	5,848	8,652	4,636	4,760	4,760	4,760	124	103%
6906	DISABILITY INSURANCE	135	227	106	109	109	109	3	103%
6907	LIFE INSURANCE	22	34	16	16	16	16	0	100%
6908	HEALTH INSURANCE	17,768	28,435	12,715	12,227	12,227	12,227	(488)	96%
6951	PERS BENEFIT EQUALIZATION FUND	3,075	4,439	1,966	2,807	2,807	2,807	841	143%
	TOTAL OTHER PAYROLL EXPENSE	33,206	52,033	23,793	24,275	24,275	24,275	482	
	TOTAL PAYROLL	103,005	163,444	69,509	71,217	71,217	71,217	1,708	
	MATERIALS & SERVICES								
7102	COLLEGE PROMOTIONAL MATERIALS	34	743	0	0	0	0	0	na
7210	OTHER CONTRACTED SERVICES	2,976	345	12	375	375	375	363	3125%
7213	SOFTWARE & LICENSES	1,163	1,163	0	1,200	1,200	1,200	1,200	na
7510	POSTAGE	294	914	728	1,250	1,250	1,250	522	172%
7601	PRINTING & DUPLICATING	2,512	2,942	1,758	5,700	5,700	5,700	3,942	324%
7901	SUBSCRIPTIONS	678	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	230	953	153	100	100	100	(53)	65%
8201	CONFERENCE FEES	150	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	2,479	1,902	711	2,000	2,000	2,000	1,289	281%
8509	FOOD & REFRESHMENTS	2,771	3,098	1,264	2,400	2,400	2,400	1,136	190%
8510	FUNDRAISING COSTS	828	76	5,930	0	0	0	(5,930)	na
8512	GIFTS EXPENSE	532	944	0	350	350	350	350	na
8515	MEETING & CONFERENCE EXPENSE	73	65	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	1,967	2,114	874	1,200	1,200	1,200	326	137%
	TOTAL MATERIALS & SERVICES	16,687	15,259	11,430	14,575	14,575	14,575	3,145	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	3,978	0	0	0	0	0	na
TOTAL TRANSFERS		0	3,978	0	0	0	0	0	
						14,575	14,575		
TOTAL EXPENDITURES		119,692	182,681	80,939	85,792	85,792	85,792	4,853	
100-50-531	TOTAL RESOURCE DEVELOPMENT	119,692	182,681	80,939	85,792	85,792	85,792	4,853	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-541 INFORMATION TECHNOLOGY SERVICES									
REQUIREMENTS									
SALARY EXPENSE									
6102	CHIEF SALARIES	0	90,804	0	0	0	0	0	na
6104	EXECUTIVE DIRECTOR SALARY	88,159	0	93,528	0	0	0	(93,528)	na
6107	FT PROFESSIONAL SUPPORT SALARIES	49,189	50,665	52,185	53,751	53,751	53,751	1,566	103%
6301	FULL TIME CLASSIFIED WAGES	97,481	105,372	102,288	106,505	106,505	106,505	4,217	104%
6801	EMPLOYEE TAXABLE ALLOWANCE	2,668	3,000	3,000	2,010	2,010	2,010	(990)	67%
TOTAL SALARY EXPENSE		237,497	249,841	251,001	162,266	162,266	162,266	(88,735)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	17,376	17,721	18,199	11,505	11,505	11,505	(6,694)	63%
6902	WORKERS COMPENSATION INS	1,259	1,302	1,314	849	849	849	(465)	65%
6903	STATE WORKERS BENEFIT FUND	140	121	131	102	102	102	(29)	78%
6904	UNEMPLOYMENT INSURANCE	2,744	2,924	3,109	2,063	2,063	2,063	(1,046)	66%
6905	PERS	26,727	27,072	32,931	17,777	17,777	17,777	(15,154)	54%
6906	DISABILITY INSURANCE	555	570	583	377	377	377	(206)	65%
6907	LIFE INSURANCE	79	77	74	58	58	58	(16)	78%
6908	HEALTH INSURANCE	68,646	63,342	61,480	49,223	49,223	49,223	(12,257)	80%
6951	PERS BENEFIT EQUALIZATION FUND	10,683	10,561	10,793	9,703	9,703	9,703	(1,090)	90%
TOTAL OTHER PAYROLL EXPENSE		128,209	123,690	128,614	91,657	91,657	91,657	(36,957)	
TOTAL PAYROLL		365,706	373,531	379,615	253,923	253,923	253,923	(125,692)	
MATERIALS & SERVICES									
7209	MAINTENANCE CONTRACTS	21,236	17,530	17,193	126,131	18,131	18,131	938	105%
7210	OTHER CONTRACTED SERVICES	39,839	9,955	63,398	28,187	28,187	28,187	(35,211)	44%
7213	SOFTWARE & LICENSES	124,306	2,744	144,217	126,307	126,307	126,307	(17,910)	88%
7303	EMPLOYEE TRAINING COSTS	0	0	520	419	419	419	(101)	81%
7510	POSTAGE	0	0	1	1	1	1	0	100%
7521	SHIPPING & FREIGHT	139	121	140	140	140	140	0	100%
7601	PRINTING & DUPLICATING	0	335	160	250	250	250	90	156%
7701	EQUIPMENT LEASE	0	0	0	46,854	46,854	46,854	46,854	na
8009	OFFICE SUPPLIES	40	482	354	350	350	350	(4)	99%
8011	REFERENCE MATERIALS	35	0	40	0	0	0	(40)	na
8103	TELECOMMUNICATIONS SERVICES	88	0	0	0	0	0	0	na
8201	CONFERENCE FEES	0	0	75	75	75	75	0	100%
8205	EMPLOYEE TRAVEL	921	1,717	2,262	1,827	1,827	1,827	(435)	81%
8508	EQUIPMENT REPAIR	13,571	3,930	16,150	14,400	14,400	14,400	(1,750)	89%
8516	MEMBERSHIP FEES & DUES	300	300	300	300	300	300	0	100%
8802	INFO TECH EQUIPMENT <\$5000	77,399	5,988	74,700	123,954	123,954	123,954	49,254	166%
TOTAL MATERIALS & SERVICES		277,874	43,102	319,510	469,195	361,195	361,195	41,685	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
CAPITAL OUTLAY									
9572	INFO TECH EQUIPMENT >\$5000	0	0	5,000	0	0	0	(5,000)	na
TOTAL CAPITAL OUTLAY		0	0	5,000	0	0	0	(5,000)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	29,801	0	24,200	24,200	24,200	24,200	na
TOTAL TRANSFERS		0	29,801	0	24,200	24,200	24,200	24,200	
						385,395	385,395		
TOTAL EXPENDITURES		643,580	446,434	704,125	747,318	639,318	639,318	(64,807)	
100-50-541	TOTAL INFORMATION TECHNOLOGY SERVICES	643,580	446,434	704,125	747,318	639,318	639,318	(64,807)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-50-551	COMMUNICATIONS								
	REQUIREMENTS								
	MATERIALS & SERVICES								
7209	MAINTENANCE CONTRACTS	0	0	12,899	12,899	12,899	12,899	0	100%
7210	OTHER CONTRACTED SERVICES	626	89	344	1,843	1,843	1,843	1,499	536%
7213	SOFTWARE & LICENSES	134	8,531	0	0	0	0	0	na
8102	INTERNET SERVICES	27,238	0	26,237	26,137	26,137	26,137	(100)	100%
8103	TELECOMMUNICATIONS SERVICES	33,491	6,300	13,542	15,816	0	0	(13,542)	na
8806	TELECOMM EQUIP <\$5000	2,334	505	600	738	738	738	138	123%
	TOTAL MATERIALS & SERVICES	63,823	15,425	53,622	57,433	41,617	41,617	(12,005)	
						41,617	41,617		
	TOTAL EXPENDITURES	63,823	15,425	53,622	57,433	41,617	41,617	(12,005)	
100-50-551	TOTAL COMMUNICATIONS	63,823	15,425	53,622	57,433	41,617	41,617	(12,005)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-60-601	FINANCIAL AID								
	REQUIREMENTS								
	SALARY EXPENSE								
6701	STUDENT WAGES	1	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	1	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	136	128	136	0	0	0	(136)	na
6902	WORKERS COMPENSATION INS	163	78	163	0	0	0	(163)	na
6903	STATE WORKERS BENEFIT FUND	14	7	14	0	0	0	(14)	na
6904	UNEMPLOYMENT INSURANCE	144	75	144	0	0	0	(144)	na
	TOTAL OTHER PAYROLL EXPENSE	457	288	457	0	0	0	(457)	
	TOTAL PAYROLL	458	288	457	0	0	0	(457)	
	MATERIALS & SERVICES								
7805	SENIOR TUITION DISCOUNTS	2,077	1,286	4,000	4,000	4,000	4,000	0	100%
7806	SPECIAL TUITION GRANTS	0	194	0	0	0	0	0	na
7808	PRE-COLLEGE GRANT AWARD	(25)	1,723	1,500	1,500	1,500	1,500	0	100%
7809	ESOL GRANT AWARD	0	725	1,000	1,000	1,000	1,000	0	100%
7810	FALLEN OREGON SOLDIER TUITION AWARDS	11,557	8,536	6,676	6,676	6,676	6,676	0	100%
7812	OREGON SENIOR OPTION	5,878	679	2,500	2,500	2,500	2,500	0	100%
7820	INSTITUTIONAL GRANT AWARD	2,255	1,084	3,636	3,636	3,636	3,636	0	100%
7822	GED COMPLETER AWARD	728	3,917	2,136	2,136	2,136	2,136	0	100%
	TOTAL MATERIALS & SERVICES	22,470	18,144	21,448	21,448	21,448	21,448	0	
						21,448	21,448		
	TOTAL EXPENDITURES	22,928	18,432	21,905	21,448	21,448	21,448	(457)	
100-60-601	TOTAL FINANCIAL AID	22,928	18,432	21,905	21,448	21,448	21,448	(457)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-70-701	FACILITIES SERVICES								
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	57,441	59,164	60,939	69,594	69,594	69,594	8,655	114%
6107	FT PROFESSIONAL SUPPORT SALARIES	42,431	43,704	90,104	46,365	46,365	46,365	(43,739)	51%
6301	FULL TIME CLASSIFIED WAGES	0	0	0	31,886	31,886	31,886	31,886	na
6801	EMPLOYEE TAXABLE ALLOWANCE	1,661	1,980	1,980	1,980	1,980	1,980	0	100%
	TOTAL SALARY EXPENSE	101,533	104,848	153,023	149,825	149,825	149,825	(3,198)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	7,466	7,685	7,891	11,108	11,108	11,108	3,217	141%
6902	WORKERS COMPENSATION INS	2,174	2,176	2,119	784	784	784	(1,335)	37%
6903	STATE WORKERS BENEFIT FUND	58	51	58	87	87	87	29	150%
6904	UNEMPLOYMENT INSURANCE	1,219	1,320	1,382	1,657	1,657	1,657	275	120%
6905	PERS	14,144	14,605	18,047	22,953	22,953	22,953	4,906	127%
6906	DISABILITY INSURANCE	235	241	249	347	347	347	98	139%
6907	LIFE INSURANCE	33	33	33	49	49	49	16	148%
6908	HEALTH INSURANCE	29,949	30,009	32,463	40,321	40,321	40,321	7,858	124%
6951	PERS BENEFIT EQUALIZATION FUND	4,586	4,508	4,641	8,960	8,960	8,960	4,319	193%
	TOTAL OTHER PAYROLL EXPENSE	59,864	60,628	66,883	86,266	86,266	86,266	19,383	
	TOTAL PAYROLL	161,397	165,476	219,906	236,091	236,091	236,091	16,185	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	455	388	3,507	3,179	3,179	3,179	(328)	91%
7213	SOFTWARE & LICENSES	2,200	0	7,645	5,970	5,970	5,970	(1,675)	78%
7403	PROPERTY INSURANCE	0	72,932	79,921	76,762	76,762	76,762	(3,159)	96%
7510	POSTAGE	0	4	12	7	7	7	(5)	58%
7521	SHIPPING & FREIGHT	48	0	54	48	48	48	(6)	89%
7601	PRINTING & DUPLICATING	275	844	597	180	180	180	(417)	30%
7901	SUBSCRIPTIONS	1,186	1,006	1,125	780	780	780	(345)	69%
8009	OFFICE SUPPLIES	1,361	1,880	1,975	982	982	982	(993)	50%
8013	VEHICLE FUEL	862	1,140	1,029	994	994	994	(35)	97%
8101	CELLULAR TELECOMMUNICATIONS	749	711	635	702	702	702	67	111%
8201	CONFERENCE FEES	0	265	305	325	325	325	20	107%
8205	EMPLOYEE TRAVEL	1,335	268	1,092	740	740	740	(352)	68%
8405	WASTE DISPOSAL SERVICE	12,724	12,911	11,432	13,902	13,902	13,902	2,470	122%
8509	FOOD & REFRESHMENTS	131	113	115	125	125	125	10	109%
8516	MEMBERSHIP FEES & DUES	499	374	266	30	30	30	(236)	11%
8518	PERMITS & LICENSES	16	1,136	20	0	0	0	(20)	na
8524	VEHICLE OPERATION & MAINTENANCE	198	305	1,296	883	883	883	(413)	68%
8801	FURNITURE <\$5000	312	390	1,000	1,000	1,000	1,000	0	100%
8805	OTHER MINOR EQUIPMENT <\$5000	78	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	22,429	94,667	112,026	106,609	106,609	106,609	(5,417)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
TRANSFERS									
9951	INTR DEPT SVCS IT	0	9,769	0	0	0	0	0	na
TOTAL TRANSFERS		0	9,769	0	0	0	0	0	
						106,609	106,609		
TOTAL EXPENDITURES		183,826	269,912	331,932	342,700	342,700	342,700	10,768	
100-70-701	TOTAL FACILITIES SERVICES	183,826	269,912	331,932	342,700	342,700	342,700	10,768	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-70-702	BUILDING MAINTENANCE								
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	9,023	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	9,023	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	688	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	335	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	8	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	153	0	0	0	0	0	0	na
6905	PERS	650	0	0	0	0	0	0	na
6906	DISABILITY INSURANCE	18	0	0	0	0	0	0	na
6907	LIFE INSURANCE	4	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	3,654	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	401	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	5,911	0	0	0	0	0	0	
	TOTAL PAYROLL	14,934	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7209	MAINTENANCE CONTRACTS	15,205	19,782	18,669	18,752	18,752	18,752	83	100%
7210	OTHER CONTRACTED SERVICES	32,864	37,303	26,241	27,059	27,059	27,059	818	103%
7212	SERVICE CONTRACTS	2,583	3,812	3,899	3,624	3,624	3,624	(275)	93%
7521	SHIPPING & FREIGHT	466	489	361	503	503	503	142	139%
8001	BUILDING MAINTENANCE SUPPLIES	12,581	11,724	10,736	12,329	12,329	12,329	1,593	115%
8009	OFFICE SUPPLIES	100	0	0	0	0	0	0	na
8201	CONFERENCE FEES	2,841	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	1,933	0	0	0	0	0	0	na
8522	SIGNAGE	74	443	175	600	600	600	425	343%
8801	FURNITURE <\$5000	0	0	802	972	972	972	170	121%
8805	OTHER MINOR EQUIPMENT <\$5000	1,277	610	544	517	517	517	(27)	95%
8807	TOOLS <\$5000	213	520	503	378	378	378	(125)	75%
	TOTAL MATERIALS & SERVICES	70,137	74,683	61,930	64,734	64,734	64,734	2,804	
	CAPITAL OUTLAY								
9552	CONSTRUCTION & BLDG IMPROVEMENTS	0	(101)	0	0	0	0	0	na
9575	OTHER EQUIPMENT >\$5000	0	36,675	0	0	0	0	0	na
	TOTAL CAPITAL OUTLAY	0	36,574	0	0	0	0	0	
						64,734	64,734		
	TOTAL EXPENDITURES	85,071	111,257	61,930	64,734	64,734	64,734	2,804	
100-70-702	TOTAL BUILDING MAINTENANCE	85,071	111,257	61,930	64,734	64,734	64,734	2,804	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-70-703	GROUNDS MAINTENANCE								
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	38,973	57,924	54,914	64,365	64,365	64,365	9,451	117%
	TOTAL SALARY EXPENSE	38,973	57,924	54,914	64,365	64,365	64,365	9,451	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	2,726	4,163	4,810	4,924	4,924	4,924	114	102%
6902	WORKERS COMPENSATION INS	1,684	1,414	347	2,568	2,568	2,568	2,221	740%
6903	STATE WORKERS BENEFIT FUND	37	45	58	58	58	58	0	100%
6904	UNEMPLOYMENT INSURANCE	606	950	1,179	965	965	965	(214)	82%
6905	PERS	3,257	4,686	6,643	6,527	6,527	6,527	(116)	98%
6906	DISABILITY INSURANCE	91	119	154	151	151	151	(3)	98%
6907	LIFE INSURANCE	22	27	33	33	33	33	0	100%
6908	HEALTH INSURANCE	24,906	20,328	25,051	16,870	16,870	16,870	(8,181)	67%
6951	PERS BENEFIT EQUALIZATION FUND	1,770	2,405	0	3,849	3,849	3,849	3,849	na
	TOTAL OTHER PAYROLL EXPENSE	35,099	34,137	38,275	35,945	35,945	35,945	(2,330)	
	TOTAL PAYROLL	74,072	92,061	93,189	100,310	100,310	100,310	7,121	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	200	5,211	3,055	3,394	3,394	3,394	339	111%
8004	EQUIPMENT FUEL	794	629	809	1,086	1,086	1,086	277	134%
8005	GROUNDS MAINTENANCE SUPPLIES	2,785	1,997	1,794	1,873	1,873	1,873	79	104%
8508	EQUIPMENT REPAIR	1,756	1,228	1,762	2,135	2,135	2,135	373	121%
8805	OTHER MINOR EQUIPMENT <\$5000	231	522	385	188	188	188	(197)	49%
8807	TOOLS <\$5000	0	0	1	65	65	65	64	6500%
	TOTAL MATERIALS & SERVICES	5,766	9,587	7,806	8,741	8,741	8,741	935	
						8,741	8,741		
	TOTAL EXPENDITURES	79,838	101,648	100,995	109,051	109,051	109,051	8,056	
100-70-703	TOTAL GROUNDS MAINTENANCE	79,838	101,648	100,995	109,051	109,051	109,051	8,056	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-70-704	CUSTODIAL SERVICES								
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	169,784	183,375	184,017	175,954	175,954	193,738	9,721	105%
6302	PART TIME CLASSIFIED WAGES	0	2,358	0	18,766	18,766	18,766	18,766	na
	TOTAL SALARY EXPENSE	169,784	185,733	184,017	194,720	194,720	212,504	28,487	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	12,685	13,129	14,587	14,493	14,493	15,853	1,266	109%
6902	WORKERS COMPENSATION INS	5,506	5,443	5,128	7,769	7,769	8,479	3,351	165%
6903	STATE WORKERS BENEFIT FUND	155	139	160	164	164	178	18	111%
6904	UNEMPLOYMENT INSURANCE	2,819	2,991	3,312	2,921	2,921	3,188	(124)	96%
6905	PERS	16,752	17,467	19,835	22,218	22,218	24,021	4,186	121%
6906	DISABILITY INSURANCE	394	410	432	414	414	455	23	105%
6907	LIFE INSURANCE	91	90	90	82	82	90	0	100%
6908	HEALTH INSURANCE	79,143	66,600	68,717	59,015	59,015	63,462	(5,255)	92%
6951	PERS BENEFIT EQUALIZATION FUND	7,661	7,536	7,913	11,644	11,644	12,708	4,795	161%
	TOTAL OTHER PAYROLL EXPENSE	125,206	113,805	120,174	118,720	118,720	128,434	8,260	
	TOTAL PAYROLL	294,990	299,538	304,191	313,440	313,440	340,938	36,747	
	MATERIALS & SERVICES								
8002	CLEANING SUPPLIES	12,717	12,707	13,011	12,982	12,982	12,982	(29)	100%
8003	CUSTODIAL DISPOSABLES	6,021	5,686	7,978	8,124	8,124	8,124	146	102%
8508	EQUIPMENT REPAIR	0	224	181	209	209	209	28	115%
8805	OTHER MINOR EQUIPMENT <\$5000	0	0	251	611	611	611	360	243%
	TOTAL MATERIALS & SERVICES	18,738	18,617	21,421	21,926	21,926	21,926	505	
						21,926	21,926		
	TOTAL EXPENDITURES	313,728	318,155	325,612	335,366	335,366	362,864	37,252	
100-70-704	TOTAL CUSTODIAL SERVICES	313,728	318,155	325,612	335,366	335,366	362,864	37,252	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-70-705	UTILITIES								
	REQUIREMENTS								
	MATERIALS & SERVICES								
8401	UTILITIES/ELECTRIC	174,676	192,913	170,457	209,806	209,806	209,806	39,349	123%
8402	UTILITIES/NATURAL GAS	11,731	18,186	18,894	18,782	18,782	18,782	(112)	99%
8404	UTILITIES/WATER & SEWER	43,873	40,470	49,758	53,146	53,146	53,146	3,388	107%
	TOTAL MATERIALS & SERVICES	230,280	251,569	239,109	281,734	281,734	281,734	42,625	
						281,734	281,734		
	TOTAL EXPENDITURES	230,280	251,569	239,109	281,734	281,734	281,734	42,625	
100-70-705	TOTAL UTILITIES	230,280	251,569	239,109	281,734	281,734	281,734	42,625	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-90-911	CONTINGENCY								
	REQUIREMENTS								
	CONTINGENCY								
9801	RESERVE FOR CONTINGENCY	0	0	231,000	239,846	239,846	239,846	8,846	104%
	TOTAL CONTINGENCY	0	0	231,000	239,846	239,846	239,846	8,846	
						239,846	239,846		
	TOTAL EXPENDITURES	0	0	231,000	239,846	239,846	239,846	8,846	
100-90-911	TOTAL CONTINGENCY	0	0	231,000	239,846	239,846	239,846	8,846	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-00-921	2013 FULL FAITH AND CREDIT								
	REQUIREMENTS								
	DEBT SERVICE								
9776	HR PROP INTEREST EXPENSE	36,823	0	0	0	0	0	0	na
9776	HR PROP INTEREST EXPENSE	0	34,430	31,955	34,430	34,430	34,430	2,475	108%
	TOTAL DEBT SERVICE	36,823	34,430	31,955	34,430	34,430	34,430	2,475	
						34,430	34,430		
	TOTAL EXPENDITURES	36,823	34,430	31,955	34,430	34,430	34,430	2,475	
100-90-921	TOTAL 2013 FULL FAITH AND CREDIT	36,823	34,430	31,955	34,430	34,430	34,430	2,475	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-90-925	ERP FUND								
	REQUIREMENTS								
	DEBT SERVICE								
9777	ERP PRINCIPAL PAYMENT	0	0	0	76,786	0	0	0	na
9778	ERP INTEREST PAYMENT	0	0	0	19,875	0	0	0	na
	TOTAL DEBT SERVICE	0	0	0	96,661	0	0	0	
						0	0		
	TOTAL EXPENDITURES	0	0	0	96,661	0	0	0	
100-90-925	TOTAL ERP FUND	0	0	0	96,661	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
100-00-931	TRANSFERS								
	REQUIREMENTS								
	TRANSFERS								
9904	TRANSFER TO RESERVE FUND	0	222,200	273,838	0	0	0	(273,838)	na
9906	TRANSFER TO CO-CURRICULAR FUND	5,000	5,000	5,000	5,000	5,000	5,000	0	100%
9907	TRANSFER TO RESERVE FUND - GEN OPER	0	290,669	169,000	0	0	0	(169,000)	na
9909	TRANSFER TO GORGE SCHOLARS	28,483	46,948	80,000	80,000	80,000	80,000	0	100%
9910	TRANSFER TO FEDERAL STUDENT AID	13,828	9,100	12,750	12,000	12,000	12,000	(750)	94%
9912	TRANSFER TO GRANT FUND	42,315	0	0	0	0	0	0	na
9914	TRANSFER TO ENTERPRISE FUND	0	0	16,726	96,000	96,000	96,000	79,274	574%
9915	TRANSFER TO FOOD COLLABORATIVE FUND	0	0	0	0	20,000	0	0	na
	TOTAL TRANSFERS	89,626	573,917	557,314	193,000	213,000	193,000	(364,314)	
						213,000	193,000		
	TOTAL EXPENDITURES	89,626	573,917	557,314	193,000	213,000	193,000	(364,314)	
100-00-931	TOTAL TRANSFERS	89,626	573,917	557,314	193,000	213,000	193,000	(364,314)	
TOTAL FUND 100-GENERAL FUND		2,208,819	1,617,337	1,294,083	973,723	1,103,484	1,078,820	(215,263)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105	SPECIAL REVENUE FUND								
105-00-103	US ED TITLE III GRANT								
	RESOURCES								
4028	US ED TITLE III GRANT 84.031A	111,098	0	0	0	0	0	0	na
	TOTAL RESOURCES	111,098	0	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	7,261	0	0	0	0	0	0	na
6107	FT PROFESSIONAL SUPPORT SALARIES	7,800	0	0	0	0	0	0	na
6108	PT PROFESSIONAL SUPPORT SALARIES	6,437	0	0	0	0	0	0	na
6301	FULL TIME CLASSIFIED WAGES	5,354	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	158	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	27,010	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,947	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	143	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	18	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	391	0	0	0	0	0	0	na
6905	PERS	2,665	0	0	0	0	0	0	na
6906	DISABILITY INSURANCE	50	0	0	0	0	0	0	na
6907	LIFE INSURANCE	8	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	6,709	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	1,413	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	13,344	0	0	0	0	0	0	
	TOTAL PAYROLL	40,354	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	11,050	0	0	0	0	0	0	na
7213	SOFTWARE & LICENSES	50,602	0	0	0	0	0	0	na
7510	POSTAGE	125	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	2,653	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	2,771	0	0	0	0	0	0	na
8201	CONFERENCE FEES	730	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	1,082	0	0	0	0	0	0	na
8515	MEETING & CONFERENCE EXPENSE	1,101	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	632	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	70,746	0	0	0	0	0	0	
	TOTAL EXPENDITURES	111,100	0	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
TOTAL REQUIREMENTS		111,100	0	0	0	0	0	0	
UNAPPROPRIATED ENDING FUND BALANCE		(2)	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-216 HEALTH OCCUPATIONS CUSTOMIZED TRAINING									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	6,214	0	0	0	0	0	0	na
4559	TESTING FEES	645	0	0	0	0	0	0	na
4703	CUSTOMIZED TRAINING REVENUE	45,744	0	0	0	0	0	0	na
TOTAL RESOURCES		52,603	0	0	0	0	0	0	
REQUIREMENTS									
SALARY EXPENSE									
6421	PART TIME INSTRUCTOR WAGES	18,453	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	2,409	0	0	0	0	0	0	na
TOTAL SALARY EXPENSE		20,862	0	0	0	0	0	0	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	1,596	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	111	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	19	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	355	0	0	0	0	0	0	na
6905	PERS	885	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	454	0	0	0	0	0	0	na
TOTAL OTHER PAYROLL EXPENSE		3,420	0	0	0	0	0	0	
TOTAL PAYROLL		24,282	0	0	0	0	0	0	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	1,247	0	0	0	0	0	0	na
7521	SHIPPING & FREIGHT	15	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	5,555	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	151	0	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		6,968	0	0	0	0	0	0	
TOTAL EXPENDITURES		31,250	0	0	0	0	0	0	
TOTAL REQUIREMENTS		31,250	0	0	0	0	0	0	
UNAPPROPRIATED ENDING FUND BALANCE		21,353	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-223	SBDC FEDERAL PORTABLE ASSISTANCE GRANT								
	RESOURCES								
4081	US SBA SBDC	0	0	10,000	10,000	10,000	10,000	0	100%
	TOTAL RESOURCES	0	0	10,000	10,000	10,000	10,000	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	0	0	10,000	0	0	0	(10,000)	na
	TOTAL SALARY EXPENSE	0	0	10,000	0	0	0	(10,000)	
	TOTAL PAYROLL	0	0	10,000	0	0	0	(10,000)	
	TOTAL EXPENDITURES	0	0	10,000	0	0	0	(10,000)	
	TOTAL REQUIREMENTS	0	0	10,000	0	0	0	(10,000)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	10,000	10,000	10,000	10,000	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-224	NSF ATE-PROJECTS GRANT								
	RESOURCES								
4061	NSF ATE-PROJECTS REVENUE	0	92,374	107,140	36,000	36,000	36,000	(71,140)	34%
	TOTAL RESOURCES	0	92,374	107,140	36,000	36,000	36,000	(71,140)	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	11,048	0	0	0	0	0	na
6108	PT PROFESSIONAL SUPPORT SALARIES	0	3,253	0	0	0	0	0	na
6401	FULL TIME INSTRUCTOR SALARIES	0	0	14,976	0	0	0	(14,976)	na
6421	PART TIME INSTRUCTOR WAGES	0	27,576	0	0	0	0	0	na
6441	CURRICULUM DEVELOPMENT WAGES	0	6,245	21,288	16,000	16,000	16,000	(5,288)	75%
6442	SPECIAL PROJECT WAGES	0	6,870	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	222	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	0	55,214	36,264	16,000	16,000	16,000	(20,264)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	4,317	2,096	1,224	1,224	1,224	(872)	58%
6902	WORKERS COMPENSATION INS	0	304	240	85	85	85	(155)	35%
6903	STATE WORKERS BENEFIT FUND	0	24	9	5	5	5	(4)	56%
6904	UNEMPLOYMENT INSURANCE	0	820	390	240	240	240	(150)	62%
6905	PERS	0	2,934	3,476	1,622	1,622	1,622	(1,854)	47%
6906	DISABILITY INSURANCE	0	37	8	0	0	0	(8)	na
6907	LIFE INSURANCE	0	5	200	0	0	0	(200)	na
6908	HEALTH INSURANCE	0	5,306	4,456	0	0	0	(4,456)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	1,184	200	957	957	957	757	479%
	TOTAL OTHER PAYROLL EXPENSE	0	14,931	11,075	4,133	4,133	4,133	(6,942)	
	TOTAL PAYROLL	0	70,145	47,339	20,133	20,133	20,133	(27,206)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	8,312	33,094	6,147	0	0	(33,094)	na
7210	OTHER CONTRACTED SERVICES	0	0	0	0	6,147	6,147	6,147	na
7601	PRINTING & DUPLICATING	0	15	500	0	0	0	(500)	na
8009	OFFICE SUPPLIES	0	16	2,948	2,120	2,120	2,120	(828)	72%
8201	CONFERENCE FEES	0	0	100	0	0	0	(100)	na
8205	EMPLOYEE TRAVEL	0	2,223	9,900	4,000	0	0	(9,900)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	4,000	4,000	4,000	na
8509	FOOD & REFRESHMENTS	0	818	0	0	0	0	0	na
8513	INDIRECT COST EXPENSE	0	10,844	12,259	3,600	3,600	3,600	(8,659)	29%
8515	MEETING & CONFERENCE EXPENSE	0	0	1,000	0	0	0	(1,000)	na
	TOTAL MATERIALS & SERVICES	0	22,228	59,801	15,867	15,867	15,867	(43,934)	
						15,867	15,867		

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
TOTAL EXPENDITURES		0	92,373	107,140	36,000	36,000	36,000	(71,140)	
TOTAL REQUIREMENTS		0	92,373	107,140	36,000	36,000	36,000	(71,140)	
UNAPPROPRIATED ENDING FUND BALANCE		0	1	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-225	CUSTOMIZED TRAINING								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	30,496	0	0	0	0	0	0	na
4552	APPLICATION FEES	65	0	0	0	0	0	0	na
4703	CUSTOMIZED TRAINING REVENUE	29,249	0	0	0	0	0	0	na
	TOTAL RESOURCES	59,810	0	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	23,878	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	225	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	2,010	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	496	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	26,609	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	2,341	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	169	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	19	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	344	0	0	0	0	0	0	na
6905	PERS	3,395	0	0	0	0	0	0	na
6906	DISABILITY INSURANCE	56	0	0	0	0	0	0	na
6907	LIFE INSURANCE	8	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	8,549	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	1,101	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	15,982	0	0	0	0	0	0	
	TOTAL PAYROLL	42,591	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	14,317	0	0	0	0	0	0	na
7210	OTHER CONTRACTED SERVICES	460	0	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	924	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	574	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	6	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	651	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	500	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	17,432	0	0	0	0	0	0	
	TOTAL EXPENDITURES	60,023	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	60,023	0	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	(213)	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-226	SBDC LOCAL								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	5,000	5,000	0	0	0	(5,000)	na
4317	MISC LOCAL	5,000	2,500	5,000	0	0	0	(5,000)	na
TOTAL RESOURCES		5,000	7,500	10,000	0	0	0	(10,000)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8009	OFFICE SUPPLIES	0	0	5,000	2,500	0	0	(5,000)	na
8009	OFFICE SUPPLIES	0	0	0	0	2,500	2,500	2,500	na
8205	EMPLOYEE TRAVEL	0	2,501	5,000	(2,500)	0	0	(5,000)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	(2,500)	(2,500)	(2,500)	na
TOTAL MATERIALS & SERVICES		0	2,501	10,000	0	0	0	(10,000)	
TOTAL EXPENDITURES		0	2,501	10,000	0	0	0	(10,000)	
TOTAL REQUIREMENTS		0	2,501	10,000	0	0	0	(10,000)	
	UNAPPROPRIATED ENDING FUND BALANCE	5,000	4,999	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-227 SBDC PROGRAM INCOME									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	21,920	27,127	39,000	0	0	0	(39,000)	na
4411	NON-CREDIT TUITION	3,262	2,078	2,000	0	0	0	(2,000)	na
4417	SMALL BUSINESS MGMT TUITION	0	6,750	0	0	0	0	0	na
4501	INSTRUCTIONAL FEES	0	0	7,500	42,000	42,000	42,000	34,500	560%
4568	SBDC SEAP FEES	0	1,330	0	0	0	0	0	na
4651	UNRESTRICTED GIFTS	0	250	0	0	0	0	0	na
4705	KITCHEN USE FEES	4,504	5,443	0	0	0	0	0	na
TOTAL RESOURCES		29,686	42,978	48,500	42,000	42,000	42,000	(6,500)	
REQUIREMENTS									
MATERIALS & SERVICES									
7114	PROGRAM ADVERTISING & PROMOTIONS	188	0	2,500	0	0	0	(2,500)	na
7206	INSTRUCTIONAL CONTRACTED SERV	0	195	4,000	29,000	0	0	(4,000)	na
7206	INSTRUCTIONAL CONTRACTED SERV	0	0	0	0	29,000	29,000	29,000	na
7210	OTHER CONTRACTED SERVICES	0	0	9,000	0	0	0	(9,000)	na
7213	SOFTWARE & LICENSES	0	0	2,000	1,000	0	0	(2,000)	na
7213	SOFTWARE & LICENSES	0	0	0	0	1,000	1,000	1,000	na
7510	POSTAGE	4	0	0	0	0	0	0	na
7802	GRANT SCHOLARSHIPS	2,204	0	4,000	0	0	0	(4,000)	na
7901	SUBSCRIPTIONS	0	0	300	1,000	0	0	(300)	na
7901	SUBSCRIPTIONS	0	0	0	0	1,000	1,000	1,000	na
8006	INSTRUCTIONAL SUPPLIES	0	240	7,500	2,000	0	0	(7,500)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	2,000	2,000	2,000	na
8009	OFFICE SUPPLIES	0	0	375	1,000	1,000	1,000	625	267%
8201	CONFERENCE FEES	0	0	2,000	1,000	0	0	(2,000)	na
8201	CONFERENCE FEES	0	0	0	0	1,000	1,000	1,000	na
8205	EMPLOYEE TRAVEL	99	0	8,000	2,000	0	0	(8,000)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	2,000	2,000	2,000	na
8508	EQUIPMENT REPAIR	0	0	2,000	0	0	0	(2,000)	na
8509	FOOD & REFRESHMENTS	64	122	125	0	0	0	(125)	na
8516	MEMBERSHIP FEES & DUES	0	0	500	1,000	0	0	(500)	na
8516	MEMBERSHIP FEES & DUES	0	0	0	0	1,000	1,000	1,000	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	600	1,100	4,000	0	0	(1,100)	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	4,000	4,000	4,000	na
8805	OTHER MINOR EQUIPMENT <\$5000	0	0	5,100	0	0	0	(5,100)	na
TOTAL MATERIALS & SERVICES		2,559	1,157	48,500	42,000	42,000	42,000	(6,500)	
						42,000	42,000		
TOTAL EXPENDITURES		2,559	1,157	48,500	42,000	42,000	42,000	(6,500)	
TOTAL REQUIREMENTS		2,559	1,157	48,500	42,000	42,000	42,000	(6,500)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	27,127	41,821	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-228	FEDERAL SBA SBDC GRANT								
	RESOURCES								
4081	US SBA SBDC	41,451	37,777	31,250	33,000	33,000	33,000	1,750	106%
	TOTAL RESOURCES	41,451	37,777	31,250	33,000	33,000	33,000	1,750	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	4,375	1,750	25,129	0	0	0	(25,129)	na
6108	PT PROFESSIONAL SUPPORT SALARIES	27,874	28,555	0	26,221	0	0	0	na
6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	26,221	26,221	26,221	na
6302	PART TIME CLASSIFIED WAGES	0	918	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	445	165	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	32,694	31,388	25,129	26,221	26,221	26,221	1,092	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	2,542	2,234	1,929	2,006	0	0	(1,929)	na
6901	SOCIAL SECURITY	0	0	0	0	2,006	2,006	2,006	na
6902	WORKERS COMPENSATION INS	177	158	190	139	0	0	(190)	na
6902	WORKERS COMPENSATION INS	0	0	0	0	139	139	139	na
6903	STATE WORKERS BENEFIT FUND	22	17	21	15	0	0	(21)	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	15	15	15	na
6904	UNEMPLOYMENT INSURANCE	565	507	429	393	0	0	(429)	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	393	393	393	na
6905	PERS	2,791	2,110	2,113	2,659	0	0	(2,113)	na
6905	PERS	0	0	0	0	2,659	2,659	2,659	na
6906	DISABILITY INSURANCE	(1)	0	52	0	0	0	(52)	na
6907	LIFE INSURANCE	(1)	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	522	281	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	1,530	1,083	1,387	1,568	0	0	(1,387)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	1,568	1,568	1,568	na
	TOTAL OTHER PAYROLL EXPENSE	8,147	6,390	6,121	6,780	6,780	6,780	659	
	TOTAL PAYROLL	40,841	37,778	31,250	33,001	33,001	33,001	1,751	
	MATERIALS & SERVICES								
8205	EMPLOYEE TRAVEL	609	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	609	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	41,450	37,778	31,250	33,001	33,001	33,001	1,751	
	TOTAL REQUIREMENTS	41,450	37,778	31,250	33,001	33,001	33,001	1,751	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	1	(1)	0	(1)	(1)	(1)	(1)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-229	STATE SBDC GRANT								
	RESOURCES								
4154	OR SBDC	43,304	42,304	43,304	79,567	79,567	79,567	36,263	184%
	TOTAL RESOURCES	43,304	42,304	43,304	79,567	79,567	79,567	36,263	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	24,542	17,607	25,362	15,364	0	0	(25,362)	na
6105	DIRECTOR SALARIES	0	0	0	0	15,364	15,364	15,364	na
6108	PT PROFESSIONAL SUPPORT SALARIES	3,862	14,393	2,767	50,198	0	0	(2,767)	na
6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	50,198	50,198	50,198	na
6301	FULL TIME CLASSIFIED WAGES	216	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	769	230	990	203	0	0	(990)	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	0	203	203	203	na
	TOTAL SALARY EXPENSE	29,389	32,230	29,119	65,765	65,765	65,765	36,646	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	2,487	2,259	2,105	5,000	0	0	(2,105)	na
6901	SOCIAL SECURITY	0	0	0	0	5,000	5,000	5,000	na
6902	WORKERS COMPENSATION INS	177	177	201	347	0	0	(201)	na
6902	WORKERS COMPENSATION INS	0	0	0	0	347	347	347	na
6903	STATE WORKERS BENEFIT FUND	19	15	56	38	0	0	(56)	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	38	38	38	na
6904	UNEMPLOYMENT INSURANCE	553	279	512	874	0	0	(512)	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	874	874	874	na
6905	PERS	2,752	1,746	2,525	6,669	0	0	(2,525)	na
6905	PERS	0	0	0	0	6,669	6,669	6,669	na
6906	DISABILITY INSURANCE	58	41	27	36	0	0	(27)	na
6906	DISABILITY INSURANCE	0	0	0	0	36	36	36	na
6907	LIFE INSURANCE	7	4	7	3	0	0	(7)	na
6907	LIFE INSURANCE	0	0	0	0	3	3	3	na
6908	HEALTH INSURANCE	6,414	4,657	7,095	2,968	0	0	(7,095)	na
6908	HEALTH INSURANCE	0	0	0	0	2,968	2,968	2,968	na
6951	PERS BENEFIT EQUALIZATION FUND	1,449	896	1,657	3,933	0	0	(1,657)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	3,933	3,933	3,933	na
	TOTAL OTHER PAYROLL EXPENSE	13,916	10,074	14,185	19,868	19,868	19,868	5,683	
	TOTAL PAYROLL	43,305	42,304	43,304	85,633	85,633	85,633	42,329	
	TOTAL EXPENDITURES	43,305	42,304	43,304	85,633	85,633	85,633	42,329	
	TOTAL REQUIREMENTS	43,305	42,304	43,304	85,633	85,633	85,633	42,329	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	(1)	0	0	(6,066)	(6,066)	(6,066)	(6,066)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-230	FUNDAMENTALS OF CAREGIVING								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	3,816	3,816	3,816	3,816	3,816	3,816	0	100%
	TOTAL RESOURCES	3,816	3,816	3,816	3,816	3,816	3,816	0	
	REQUIREMENTS								
	TRANSFERS								
9901	TRANSFER TO GENERAL FUND	0	0	0	3,816	3,816	3,816	3,816	na
	TOTAL TRANSFERS	0	0	0	3,816	3,816	3,816	3,816	
						3,816	3,816		
	TOTAL EXPENDITURES	0	0	0	3,816	3,816	3,816	3,816	
	TOTAL REQUIREMENTS	0	0	0	3,816	3,816	3,816	3,816	
	UNAPPROPRIATED ENDING FUND BALANCE	3,816	3,816	3,816	0	0	0	(3,816)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-235 FOOD & BEVERAGE COLLABORATIVE									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	0	0	0	0	0	20,000	20,000	na
4062	US ECONOMIC DEV ADMINISTRATION	0	0	25,000	25,000	25,000	25,000	0	100%
4159	OREGON INVESTMENT BOARD	0	0	5,000	5,000	5,000	5,000	0	100%
4901	TRANSFER FROM GENERAL FUND	0	0	20,000	20,000	20,000	0	(20,000)	na
TOTAL RESOURCES		0	0	50,000	50,000	50,000	50,000	0	
REQUIREMENTS									
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	0	0	40,000	40,000	40,000	40,000	0	100%
7601	PRINTING & DUPLICATING	0	0	955	0	0	0	(955)	na
8205	EMPLOYEE TRAVEL	0	0	2,500	2,500	2,500	2,500	0	100%
8513	INDIRECT COST EXPENSE	0	0	6,545	6,545	6,545	6,545	0	100%
TOTAL MATERIALS & SERVICES		0	0	50,000	49,045	49,045	49,045	(955)	
						49,045	49,045		
TOTAL EXPENDITURES		0	0	50,000	49,045	49,045	49,045	(955)	
TOTAL REQUIREMENTS		0	0	50,000	49,045	49,045	49,045	(955)	
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	955	955	955	955	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-13-240 TITLE II AEFLA COMP GRANT									
RESOURCES									
4020	TIITLE II WIOAA FUNDNG COMPREHENSIVE GRT	0	0	0	0	89,000	89,000	89,000	na
4021	US ED WIA TITLE II AEFLA COMPR 84.002	103,144	102,269	0	0	0	0	0	na
TOTAL RESOURCES		103,144	102,269	0	0	89,000	89,000	89,000	
REQUIREMENTS									
SALARY EXPENSE									
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	15,000	9,425	9,425	9,425	(5,575)	63%
6301	FULL TIME CLASSIFIED WAGES	0	7,854	10,000	19,375	0	0	(10,000)	na
6301	FULL TIME CLASSIFIED WAGES	0	0	0	0	19,375	19,375	19,375	na
6302	PART TIME CLASSIFIED WAGES	4,578	0	7,500	5,321	0	0	(7,500)	na
6302	PART TIME CLASSIFIED WAGES	0	0	0	0	5,321	5,321	5,321	na
6401	FULL TIME INSTRUCTOR SALARIES	21,352	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	50,637	75,360	30,330	0	0	0	(30,330)	na
6442	SPECIAL PROJECT WAGES	1,549	1,936	4,000	0	0	0	(4,000)	na
TOTAL SALARY EXPENSE		78,116	85,150	66,830	34,121	34,121	34,121	(32,709)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	6,150	4,679	2,000	2,520	0	0	(2,000)	na
6901	SOCIAL SECURITY	0	0	0	0	2,520	2,520	2,520	na
6902	WORKERS COMPENSATION INS	429	324	200	181	0	0	(200)	na
6902	WORKERS COMPENSATION INS	0	0	0	0	181	181	181	na
6903	STATE WORKERS BENEFIT FUND	50	26	100	26	0	0	(100)	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	26	26	26	na
6904	UNEMPLOYMENT INSURANCE	1,367	1,057	600	512	0	0	(600)	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	512	512	512	na
6905	PERS	6,736	4,206	5,885	2,920	0	0	(5,885)	na
6905	PERS	0	0	0	0	2,920	2,920	2,920	na
6906	DISABILITY INSURANCE	54	0	100	68	0	0	(100)	na
6906	DISABILITY INSURANCE	0	0	0	0	68	68	68	na
6907	LIFE INSURANCE	7	0	100	12	0	0	(100)	na
6907	LIFE INSURANCE	0	0	0	0	12	12	12	na
6908	HEALTH INSURANCE	7,238	0	24,000	7,087	0	0	(24,000)	na
6908	HEALTH INSURANCE	0	0	0	0	7,087	7,087	7,087	na
6951	PERS BENEFIT EQUALIZATION FUND	2,998	1,957	3,000	1,722	0	0	(3,000)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	1,722	1,722	1,722	na
TOTAL OTHER PAYROLL EXPENSE		25,029	12,249	35,985	15,048	15,048	15,048	(20,937)	
TOTAL PAYROLL		103,145	97,399	102,815	49,169	49,169	49,169	(53,646)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
MATERIALS & SERVICES									
8006	INSTRUCTIONAL SUPPLIES	0	0	1,731	10,600	10,600	10,600	8,869	612%
8205	EMPLOYEE TRAVEL	0	0	2,501	6,000	0	0	(2,501)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	6,000	6,000	6,000	na
8509	FOOD & REFRESHMENTS	0	0	50	0	0	0	(50)	na
8513	INDIRECT COST EXPENSE	0	4,870	7,445	14,445	0	0	(7,445)	na
8513	INDIRECT COST EXPENSE	0	0	0	0	14,445	14,445	14,445	na
TOTAL MATERIALS & SERVICES		0	4,870	11,727	31,045	31,045	31,045	19,318	
						31,045	31,045		
TOTAL EXPENDITURES		103,145	102,269	114,542	80,214	80,214	80,214	(34,328)	
TOTAL REQUIREMENTS		103,145	102,269	114,542	80,214	80,214	80,214	(34,328)	
UNAPPROPRIATED ENDING FUND BALANCE		(1)	0	(114,542)	(80,214)	8,786	8,786	123,328	-8%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-241	ECWIB -TITLE 1B YOUTH								
	RESOURCES								
4030	TITLE 1B ECWIB	0	0	123,460	123,460	123,460	123,460	0	100%
	TOTAL RESOURCES	0	0	123,460	123,460	123,460	123,460	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	29,500	28,274	28,274	28,274	(1,226)	96%
6301	FULL TIME CLASSIFIED WAGES	0	0	6,500	19,375	19,375	19,375	12,875	298%
6302	PART TIME CLASSIFIED WAGES	0	0	1,500	0	0	0	(1,500)	na
6401	FULL TIME INSTRUCTOR SALARIES	0	0	27,300	11,136	11,136	11,136	(16,164)	41%
6442	SPECIAL PROJECT WAGES	0	0	1,800	0	0	0	(1,800)	na
6701	STUDENT WAGES	0	0	5,500	4,730	4,730	4,730	(770)	86%
	TOTAL SALARY EXPENSE	0	0	72,100	63,515	63,515	63,515	(8,585)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	3,000	4,777	4,777	4,777	1,777	159%
6902	WORKERS COMPENSATION INS	0	0	140	337	337	337	197	241%
6903	STATE WORKERS BENEFIT FUND	0	0	105	362	362	362	257	345%
6904	UNEMPLOYMENT INSURANCE	0	0	1,500	904	904	904	(596)	60%
6905	PERS	0	0	5,400	5,961	5,961	5,961	561	110%
6906	DISABILITY INSURANCE	0	0	1,500	138	138	138	(1,362)	9%
6907	LIFE INSURANCE	0	0	85	24	24	24	(61)	28%
6908	HEALTH INSURANCE	0	0	6,650	13,013	13,013	13,013	6,363	196%
6951	PERS BENEFIT EQUALIZATION FUND	0	0	1,500	3,515	3,515	3,515	2,015	234%
	TOTAL OTHER PAYROLL EXPENSE	0	0	19,880	29,031	29,031	29,031	9,151	
	TOTAL PAYROLL	0	0	91,980	92,546	92,546	92,546	566	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	700	700	700	700	0	100%
8006	INSTRUCTIONAL SUPPLIES	0	0	20	20	20	20	0	100%
8201	CONFERENCE FEES	0	0	2,931	2,931	2,931	2,931	0	100%
8205	EMPLOYEE TRAVEL	0	0	3,500	3,500	3,500	3,500	0	100%
8513	INDIRECT COST EXPENSE	0	0	5,973	11,473	11,473	11,473	5,500	192%
8519	PROGRAM PARTICIPANT EXPENSE	0	0	14,955	14,955	14,955	14,955	0	100%
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	3,401	3,401	3,401	3,401	0	100%
	TOTAL MATERIALS & SERVICES	0	0	31,480	36,980	36,980	36,980	5,500	
	TOTAL EXPENDITURES	0	0	123,460	129,526	129,526	129,526	6,066	
	TOTAL REQUIREMENTS	0	0	123,460	129,526	129,526	129,526	6,066	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	(6,066)	(6,066)	(6,066)	(6,066)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-243	TUTORING GRANT								
	RESOURCES								
4025	US ED OUTREACH TUTORING	25,000	24,235	25,000	0	0	0	(25,000)	na
	TOTAL RESOURCES	25,000	24,235	25,000	0	0	0	(25,000)	
	REQUIREMENTS								
	SALARY EXPENSE								
6108	PT PROFESSIONAL SUPPORT SALARIES	9,847	10,185	9,847	0	0	0	(9,847)	na
6302	PART TIME CLASSIFIED WAGES	8,594	7,320	8,594	0	0	0	(8,594)	na
6442	SPECIAL PROJECT WAGES	483	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	18,924	17,505	18,441	0	0	0	(18,441)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,553	1,214	682	0	0	0	(682)	na
6902	WORKERS COMPENSATION INS	110	93	46	0	0	0	(46)	na
6903	STATE WORKERS BENEFIT FUND	21	15	10	0	0	0	(10)	na
6904	UNEMPLOYMENT INSURANCE	345	278	209	0	0	0	(209)	na
6905	PERS	1,147	853	1,515	0	0	0	(1,515)	na
6908	HEALTH INSURANCE	2,119	2,058	650	0	0	0	(650)	na
6951	PERS BENEFIT EQUALIZATION FUND	610	438	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	5,905	4,949	3,112	0	0	0	(3,112)	
	TOTAL PAYROLL	24,829	22,454	21,553	0	0	0	(21,553)	
	MATERIALS & SERVICES								
7510	POSTAGE	49	19	61	0	0	0	(61)	na
7601	PRINTING & DUPLICATING	47	225	700	0	0	0	(700)	na
8006	INSTRUCTIONAL SUPPLIES	45	211	500	0	0	0	(500)	na
8201	CONFERENCE FEES	0	84	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	29	89	500	0	0	0	(500)	na
8509	FOOD & REFRESHMENTS	0	0	283	0	0	0	(283)	na
8513	INDIRECT COST EXPENSE	0	1,154	1,251	0	0	0	(1,251)	na
8516	MEMBERSHIP FEES & DUES	0	0	152	0	0	0	(152)	na
	TOTAL MATERIALS & SERVICES	170	1,782	3,447	0	0	0	(3,447)	
	TOTAL EXPENDITURES	24,999	24,236	25,000	0	0	0	(25,000)	
	TOTAL REQUIREMENTS	24,999	24,236	25,000	0	0	0	(25,000)	
	UNAPPROPRIATED ENDING FUND BALANCE	1	(1)	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-244	ENGLISH LANGUAGE CIVICS GRANT								
	RESOURCES								
4023	US ED EL CIVICS	30,848	30,739	0	0	0	0	0	na
	TOTAL RESOURCES	30,848	30,739	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6302	PART TIME CLASSIFIED WAGES	335	0	0	0	0	0	0	na
6401	FULL TIME INSTRUCTOR SALARIES	2,374	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	21,322	22,650	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	1,428	1,242	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	25,459	23,892	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,973	1,828	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	137	127	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	18	11	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	438	415	0	0	0	0	0	na
6905	PERS	1,408	1,985	0	0	0	0	0	na
6906	DISABILITY INSURANCE	4	0	0	0	0	0	0	na
6907	LIFE INSURANCE	1	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	439	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	720	1,018	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	5,138	5,384	0	0	0	0	0	
	TOTAL PAYROLL	30,597	29,276	0	0	0	0	0	
	MATERIALS & SERVICES								
8006	INSTRUCTIONAL SUPPLIES	59	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	191	0	0	0	0	0	0	na
8513	INDIRECT COST EXPENSE	0	1,464	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	250	1,464	0	0	0	0	0	
	TOTAL EXPENDITURES	30,847	30,740	0	0	0	0	0	
	TOTAL REQUIREMENTS	30,847	30,740	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	1	(1)	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-246	LEARNING STANDARDS GRANT								
	RESOURCES								
4027	US ED TITLE II STATE LEADERSHIP 84.002	0	6,000	0	0	0	0	0	na
TOTAL RESOURCES		0	6,000	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	0	4,212	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	0	244	0	0	0	0	0	na
TOTAL SALARY EXPENSE		0	4,456	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	341	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	0	24	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	0	2	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	0	79	0	0	0	0	0	na
6905	PERS	0	373	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	0	192	0	0	0	0	0	na
TOTAL OTHER PAYROLL EXPENSE		0	1,011	0	0	0	0	0	
TOTAL PAYROLL		0	5,467	0	0	0	0	0	
TOTAL EXPENDITURES		0	5,467	0	0	0	0	0	
TOTAL REQUIREMENTS		0	5,467	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	533	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-248	ECWIB TITLE 1B ADULT & DISLOCATED WORKER								
	RESOURCES								
4030	TITLE IB ECWIB	0	0	112,180	269,232	269,232	269,232	157,052	240%
	TOTAL RESOURCES	0	0	112,180	269,232	269,232	269,232	157,052	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	49,427	107,549	107,549	107,549	58,122	218%
6401	FULL TIME INSTRUCTOR SALARIES	0	0	0	0	668	668	668	na
	TOTAL SALARY EXPENSE	0	0	49,427	107,549	108,217	108,217	58,790	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	3,781	8,228	8,279	8,279	4,498	219%
6902	WORKERS COMPENSATION INS	0	0	262	570	574	574	312	219%
6903	STATE WORKERS BENEFIT FUND	0	0	19	58	59	59	40	311%
6904	UNEMPLOYMENT INSURANCE	0	0	741	1,152	1,159	1,159	418	156%
6905	PERS	0	0	0	10,905	10,973	10,973	10,973	na
6906	DISABILITY INSURANCE	0	0	116	253	254	254	138	219%
6907	LIFE INSURANCE	0	0	21	33	33	33	12	157%
6908	HEALTH INSURANCE	0	0	10,768	17,526	17,633	17,633	6,865	164%
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	6,431	6,471	6,471	6,471	na
	TOTAL OTHER PAYROLL EXPENSE	0	0	15,708	45,156	45,435	45,435	29,727	
	TOTAL PAYROLL	0	0	65,135	152,705	153,652	153,652	88,517	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	500	0	0	0	(500)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	500	1,000	1,000	1,000	500	200%
8201	CONFERENCE FEES	0	0	2,000	0	0	0	(2,000)	na
8205	EMPLOYEE TRAVEL	0	0	500	2,500	2,500	2,500	2,000	500%
8513	INDIRECT COST EXPENSE	0	0	6,735	6,735	6,735	6,735	0	100%
8519	PROGRAM PARTICIPANT EXPENSE	0	0	31,200	31,200	31,200	31,200	0	100%
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	5,610	5,610	5,610	5,610	0	100%
	TOTAL MATERIALS & SERVICES	0	0	47,045	47,045	47,045	47,045	0	
	TOTAL EXPENDITURES	0	0	112,180	199,750	200,697	200,697	88,517	
	TOTAL REQUIREMENTS	0	0	112,180	199,750	200,697	200,697	88,517	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	69,482	68,535	68,535	68,535	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-251	GORGE LITERACY								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	20	20	0	0	0	(20)	na
4652	RESTRICTED GIFTS	20	0	0	0	0	0	0	na
4652	RESTRICTED GIFTS	0	0	0	0	1,075	1,075	1,075	na
TOTAL RESOURCES		20	20	20	0	1,075	1,075	1,055	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	419	0	0	0	(419)	na
7303	EMPLOYEE TRAINING COSTS	0	0	650	405	405	405	(245)	62%
7601	PRINTING & DUPLICATING	0	0	20	0	0	0	(20)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	82	595	595	595	513	726%
8509	FOOD & REFRESHMENTS	0	0	24	0	0	0	(24)	na
TOTAL MATERIALS & SERVICES		0	0	1,195	1,000	1,000	1,000	(195)	
						1,000	1,000		
TOTAL EXPENDITURES		0	0	1,195	1,000	1,000	1,000	(195)	
TOTAL REQUIREMENTS		0	0	1,195	1,000	1,000	1,000	(195)	
UNAPPROPRIATED ENDING FUND BALANCE		20	20	(1,175)	(1,000)	75	75	1,250	-6%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-253 TITLE II PROGRAM INCOME FUND									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	13,732	11,440	15,000	8,100	8,100	8,100	(6,900)	54%
4414	GED TUITION	5,585	5,500	6,000	3,500	3,500	3,500	(2,500)	58%
4415	ESL TUITION	7,800	5,500	5,000	4,500	4,500	4,500	(500)	90%
4418	PRE COLLEGE TUITION	1,175	200	500	500	500	500	0	100%
TOTAL RESOURCES		28,292	22,640	26,500	16,600	16,600	16,600	(9,900)	
REQUIREMENTS									
SALARY EXPENSE									
6302	PART TIME CLASSIFIED WAGES	0	0	7,758	0	0	0	(7,758)	na
6401	FULL TIME INSTRUCTOR SALARIES	974	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	7,280	0	1,820	0	0	0	(1,820)	na
TOTAL SALARY EXPENSE		8,254	0	9,578	0	0	0	(9,578)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	642	0	733	0	0	0	(733)	na
6902	WORKERS COMPENSATION INS	45	0	72	0	0	0	(72)	na
6903	STATE WORKERS BENEFIT FUND	5	0	18	0	0	0	(18)	na
6904	UNEMPLOYMENT INSURANCE	143	0	163	0	0	0	(163)	na
6905	PERS	725	0	1,233	0	0	0	(1,233)	na
6906	DISABILITY INSURANCE	2	0	9	0	0	0	(9)	na
6907	LIFE INSURANCE	1	0	8	0	0	0	(8)	na
6908	HEALTH INSURANCE	180	0	3,721	0	0	0	(3,721)	na
6951	PERS BENEFIT EQUALIZATION FUND	357	0	476	0	0	0	(476)	na
TOTAL OTHER PAYROLL EXPENSE		2,100	0	6,433	0	0	0	(6,433)	
TOTAL PAYROLL		10,354	0	16,011	0	0	0	(16,011)	
MATERIALS & SERVICES									
7510	POSTAGE	0	8	0	100	100	100	100	na
7601	PRINTING & DUPLICATING	264	0	489	500	0	0	(489)	na
7601	PRINTING & DUPLICATING	0	0	0	0	500	500	500	na
7808	PRE-COLLEGE GRANT AWARD	1,750	0	0	0	0	0	0	na
7809	ESOL GRANT AWARD	650	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	3,532	1,002	5,000	11,000	0	0	(5,000)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	11,000	11,000	11,000	na
8205	EMPLOYEE TRAVEL	304	0	5,000	5,000	0	0	(5,000)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	5,000	5,000	5,000	na
TOTAL MATERIALS & SERVICES		6,500	1,010	10,489	16,600	16,600	16,600	6,111	
						16,600	16,600		
TOTAL EXPENDITURES		16,854	1,010	26,500	16,600	16,600	16,600	(9,900)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
TOTAL REQUIREMENTS		16,854	1,010	26,500	16,600	16,600	16,600	(9,900)	
UNAPPROPRIATED ENDING FUND BALANCE		11,438	21,630	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-254 OR DEVELOPMENTAL EDUCATION REDESIGN GR									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	7,823	1,133	0	6,880	6,880	6,880	6,880	na
4163	OCCWD STATE GF	0	9,000	0	0	0	0	0	na
TOTAL RESOURCES		7,823	10,133	0	6,880	6,880	6,880	6,880	
REQUIREMENTS									
SALARY EXPENSE									
6102	CHIEF SALARIES	0	330	0	0	0	0	0	na
6104	EXECUTIVE DIRECTOR SALARY	0	28	0	0	0	0	0	na
6105	DIRECTOR SALARIES	0	622	0	0	0	0	0	na
6401	FULL TIME INSTRUCTOR SALARIES	0	275	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	1,365	0	0	0	0	0	0	na
6441	CURRICULUM DEVELOPMENT WAGES	2,730	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	4	0	0	0	0	0	na
TOTAL SALARY EXPENSE		4,095	1,259	0	0	0	0	0	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	309	96	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	22	7	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	1	1	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	69	19	0	0	0	0	0	na
6905	PERS	373	174	0	0	0	0	0	na
6906	DISABILITY INSURANCE	2	3	0	0	0	0	0	na
6907	LIFE INSURANCE	1	1	0	0	0	0	0	na
6908	HEALTH INSURANCE	344	200	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	230	55	0	0	0	0	0	na
TOTAL OTHER PAYROLL EXPENSE		1,351	556	0	0	0	0	0	
TOTAL PAYROLL		5,446	1,815	0	0	0	0	0	
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	0	0	0	6,880	0	0	0	na
7210	OTHER CONTRACTED SERVICES	0	0	0	0	6,880	6,880	6,880	na
8205	EMPLOYEE TRAVEL	1,244	1,439	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		1,244	1,439	0	6,880	6,880	6,880	6,880	
						6,880	6,880		
TOTAL EXPENDITURES		6,690	3,254	0	6,880	6,880	6,880	6,880	
TOTAL REQUIREMENTS		6,690	3,254	0	6,880	6,880	6,880	6,880	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	1,133	6,879	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-257	TDHS EP GRANT								
	RESOURCES								
4318		0	0	15,000	15,000	15,000	15,000	0	100%
	TOTAL RESOURCES	0	0	15,000	15,000	15,000	15,000	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6108	PT PROFESSIONAL SUPPORT SALARIES	0	0	13,590	14,134	14,134	14,134	544	104%
	TOTAL SALARY EXPENSE	0	0	13,590	14,134	14,134	14,134	544	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	1,200	1,081	1,081	1,081	(119)	90%
6902	WORKERS COMPENSATION INS	0	0	50	75	75	75	25	150%
6903	STATE WORKERS BENEFIT FUND	0	0	10	11	11	11	1	110%
6904	UNEMPLOYMENT INSURANCE	0	0	150	212	212	212	62	141%
6905	PERS	0	0	0	1,433	1,433	1,433	1,433	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	845	845	845	845	na
	TOTAL OTHER PAYROLL EXPENSE	0	0	1,410	3,657	3,657	3,657	2,247	
	TOTAL PAYROLL	0	0	15,000	17,791	17,791	17,791	2,791	
	TOTAL EXPENDITURES	0	0	15,000	17,791	17,791	17,791	2,791	
	TOTAL REQUIREMENTS	0	0	15,000	17,791	17,791	17,791	2,791	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	(2,791)	(2,791)	(2,791)	(2,791)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-265 NON-REIMBURSABLE COMMUNITY EDUCATION									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	4,309	0	0	0	0	0	0	na
4411	NON-CREDIT TUITION	9,987	0	0	0	0	0	0	na
4501	INSTRUCTIONAL FEES	450	0	0	0	0	0	0	na
4603	OTHER OPERATING REVENUE	924	0	0	0	0	0	0	na
TOTAL RESOURCES		15,670	0	0	0	0	0	0	
REQUIREMENTS									
SALARY EXPENSE									
6442	SPECIAL PROJECT WAGES	1,670	0	0	0	0	0	0	na
TOTAL SALARY EXPENSE		1,670	0	0	0	0	0	0	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	128	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	9	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	2	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	28	0	0	0	0	0	0	na
TOTAL OTHER PAYROLL EXPENSE		167	0	0	0	0	0	0	
TOTAL PAYROLL		1,837	0	0	0	0	0	0	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	2,801	0	0	0	0	0	0	na
7702	FACILITY LEASE	25	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	27	0	0	0	0	0	0	na
8201	CONFERENCE FEES	84	0	0	0	0	0	0	na
8516	MEMBERSHIP FEES & DUES	261	0	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		3,198	0	0	0	0	0	0	
						0	0		
TOTAL EXPENDITURES		5,035	0	0	0	0	0	0	
TOTAL REQUIREMENTS		5,035	0	0	0	0	0	0	
UNAPPROPRIATED ENDING FUND BALANCE		10,635	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-266	ELDERHOSTEL								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	11,040	0	0	0	0	0	0	na
4411	NON-CREDIT TUITION	22,392	0	0	0	0	0	0	na
	TOTAL RESOURCES	33,432	0	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6442	SPECIAL PROJECT WAGES	198	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	198	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	15	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	1	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	1	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	3	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	20	0	0	0	0	0	0	
	TOTAL PAYROLL	218	0	0	0	0	0	0	
	MATERIALS & SERVICES								
8006	INSTRUCTIONAL SUPPLIES	6	0	0	0	0	0	0	na
8202	FIELD TRIP EXPENSE	12,400	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	5,246	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	17,652	0	0	0	0	0	0	
	TOTAL EXPENDITURES	17,870	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	17,870	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	15,562	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-267	LIBRARY GRANTS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	25,357	19,107	12,609	12,609	12,609	(6,498)	66%
4163	OCCWD STATE GF	27,550	24,331	20,000	5,000	5,000	5,000	(15,000)	25%
	TOTAL RESOURCES	27,550	49,688	39,107	17,609	17,609	17,609	(21,498)	
	REQUIREMENTS								
	SALARY EXPENSE								
6302	PART TIME CLASSIFIED WAGES	0	738	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	0	3,061	0	0	0	0	0	na
6441	CURRICULUM DEVELOPMENT WAGES	0	5,148	10,000	0	0	0	(10,000)	na
6442	SPECIAL PROJECT WAGES	1,783	17,019	8,000	9,119	0	0	(8,000)	na
6442	SPECIAL PROJECT WAGES	0	0	0	0	9,119	9,119	9,119	na
	TOTAL SALARY EXPENSE	1,783	25,966	18,000	9,119	9,119	9,119	(8,881)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	136	1,789	1,454	698	0	0	(1,454)	na
6901	SOCIAL SECURITY	0	0	0	0	698	698	698	na
6902	WORKERS COMPENSATION INS	12	131	95	48	0	0	(95)	na
6902	WORKERS COMPENSATION INS	0	0	0	0	48	48	48	na
6903	STATE WORKERS BENEFIT FUND	2	12	10	6	0	0	(10)	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	6	6	6	na
6904	UNEMPLOYMENT INSURANCE	30	380	437	137	0	0	(437)	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	137	137	137	na
6905	PERS	175	2,182	3,996	925	0	0	(3,996)	na
6905	PERS	0	0	0	0	925	925	925	na
6906	DISABILITY INSURANCE	0	4	0	0	0	0	0	na
6907	LIFE INSURANCE	0	1	0	0	0	0	0	na
6908	HEALTH INSURANCE	0	1,054	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	54	948	8	545	0	0	(8)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	545	545	545	na
	TOTAL OTHER PAYROLL EXPENSE	409	6,501	6,000	2,359	2,359	2,359	(3,641)	
	TOTAL PAYROLL	2,192	32,467	24,000	11,478	11,478	11,478	(12,522)	
	MATERIALS & SERVICES								
7310	OER SPECIAL PROJECT EXPENSES	0	0	4,107	0	0	0	(4,107)	na
8204	NON-EMPLOYEE TRAVEL	0	1,619	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	66	11,000	4,000	4,000	4,000	(7,000)	36%
	TOTAL MATERIALS & SERVICES	0	1,685	15,107	4,000	4,000	4,000	(11,107)	
	TOTAL EXPENDITURES	2,192	34,152	39,107	15,478	15,478	15,478	(23,629)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
TOTAL REQUIREMENTS		2,192	34,152	39,107	15,478	15,478	15,478	(23,629)	
UNAPPROPRIATED ENDING FUND BALANCE		25,358	15,536	0	2,131	2,131	2,131	2,131	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-268	AVID GRANT								
	RESOURCES								
4150	AVID D21	0	3,321	5,000	20,000	20,000	20,000	15,000	400%
	TOTAL RESOURCES	0	3,321	5,000	20,000	20,000	20,000	15,000	
	REQUIREMENTS								
	SALARY EXPENSE								
6701	STUDENT WAGES	0	1,276	4,700	18,000	18,000	18,000	13,300	383%
	TOTAL SALARY EXPENSE	0	1,276	4,700	18,000	18,000	18,000	13,300	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	31	0	1,377	1,377	1,377	1,377	na
6902	WORKERS COMPENSATION INS	0	6	100	95	95	95	(5)	95%
6903	STATE WORKERS BENEFIT FUND	0	1	100	18	18	18	(82)	18%
6904	UNEMPLOYMENT INSURANCE	0	7	100	270	270	270	170	270%
	TOTAL OTHER PAYROLL EXPENSE	0	45	300	1,760	1,760	1,760	1,460	
	TOTAL PAYROLL	0	1,321	5,000	19,760	19,760	19,760	14,760	
	MATERIALS & SERVICES								
8012	TESTING SUPPLIES	0	2,000	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	0	2,000	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	0	3,321	5,000	19,760	19,760	19,760	14,760	
	TOTAL REQUIREMENTS	0	3,321	5,000	19,760	19,760	19,760	14,760	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	240	240	240	240	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-269	OREGON STUDENT ASST COMM (OSAC) PROGRAM								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	445	445	445	0	0	0	(445)	na
	TOTAL RESOURCES	445	445	445	0	0	0	(445)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	445	0	0	0	(445)	na
	TOTAL MATERIALS & SERVICES	0	0	445	0	0	0	(445)	
						0	0		
	TOTAL EXPENDITURES	0	0	445	0	0	0	(445)	
	TOTAL REQUIREMENTS	0	0	445	0	0	0	(445)	
	UNAPPROPRIATED ENDING FUND BALANCE	445	445	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-270 CAREER PATHWAYS INNOVATION FUND									
RESOURCES									
4162	OCCWD STRATEGIC RESERVE FUND	4,228	58,437	31,412	30,000	30,000	30,000	(1,412)	96%
TOTAL RESOURCES		4,228	58,437	31,412	30,000	30,000	30,000	(1,412)	
REQUIREMENTS									
SALARY EXPENSE									
6107	FT PROFESSIONAL SUPPORT SALARIES	0	16,389	0	0	0	0	0	na
6108	PT PROFESSIONAL SUPPORT SALARIES	0	6,428	22,508	0	0	0	(22,508)	na
6421	PART TIME INSTRUCTOR WAGES	1,288	0	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	0	1,210	0	0	0	0	0	na
TOTAL SALARY EXPENSE		1,288	24,027	22,508	0	0	0	(22,508)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	98	1,596	1,722	0	0	0	(1,722)	na
6902	WORKERS COMPENSATION INS	7	127	119	0	0	0	(119)	na
6903	STATE WORKERS BENEFIT FUND	1	17	15	0	0	0	(15)	na
6904	UNEMPLOYMENT INSURANCE	22	331	346	0	0	0	(346)	na
6905	PERS	0	1,373	2,282	0	0	0	(2,282)	na
6906	DISABILITY INSURANCE	0	38	53	0	0	0	(53)	na
6907	LIFE INSURANCE	0	6	8	0	0	0	(8)	na
6908	HEALTH INSURANCE	0	7,196	3,391	0	0	0	(3,391)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	705	968	0	0	0	(968)	na
TOTAL OTHER PAYROLL EXPENSE		128	11,389	8,904	0	0	0	(8,904)	
TOTAL PAYROLL		1,416	35,416	31,412	0	0	0	(31,412)	
MATERIALS & SERVICES									
7114	PROGRAM ADVERTISING & PROMOTIONS	0	869	0	0	0	0	0	na
7210	OTHER CONTRACTED SERVICES	0	6,913	0	0	0	0	0	na
7510	POSTAGE	0	116	0	0	0	0	0	na
7601	PRINTING & DUPLICATING	0	9,442	0	0	0	0	0	na
7614	PROGRAM MARKETING PRINTING	0	120	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	0	874	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	2,611	1,904	0	0	0	0	0	na
8513	INDIRECT COST EXPENSE	201	2,783	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		2,812	23,021	0	0	0	0	0	
TOTAL EXPENDITURES		4,228	58,437	31,412	0	0	0	(31,412)	
TOTAL REQUIREMENTS		4,228	58,437	31,412	0	0	0	(31,412)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	30,000	30,000	30,000	30,000	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-271	COMMUNITY COLLEGE STUDENT ASSISTANCE GRT								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	12,722	2,668	2,668	0	0	0	(2,668)	na
	TOTAL RESOURCES	12,722	2,668	2,668	0	0	0	(2,668)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	55	0	0	0	0	0	0	na
7802	GRANT SCHOLARSHIPS	10,000	0	2,668	0	0	0	(2,668)	na
	TOTAL MATERIALS & SERVICES	10,055	0	2,668	0	0	0	(2,668)	
						0	0		
	TOTAL EXPENDITURES	10,055	0	2,668	0	0	0	(2,668)	
	TOTAL REQUIREMENTS	10,055	0	2,668	0	0	0	(2,668)	
	UNAPPROPRIATED ENDING FUND BALANCE	2,667	2,668	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-272	ASPIRE MENTORSHIP PROGRAM								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	12,122	0	0	0	0	0	0	na
	TOTAL RESOURCES	12,122	0	0	0	0	0	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	12,122	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	12,122	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	12,122	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	12,122	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-273	STUDENT DEFAULT MITIGATION								
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-274	EARLY LEARNING DIVISION LITERACY GRANT								
	RESOURCES								
4029	US ED EARLY LEARNING DIV LITERACY GRANT	3,757	0	0	0	0	0	0	na
	TOTAL RESOURCES	3,757	0	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	1,704	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	42	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	1,746	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	242	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	17	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	2	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	54	0	0	0	0	0	0	na
6905	PERS	349	0	0	0	0	0	0	na
6906	DISABILITY INSURANCE	7	0	0	0	0	0	0	na
6907	LIFE INSURANCE	1	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	528	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	178	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	1,378	0	0	0	0	0	0	
	TOTAL PAYROLL	3,124	0	0	0	0	0	0	
	MATERIALS & SERVICES								
8006	INSTRUCTIONAL SUPPLIES	10	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	10	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	406	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	209	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	635	0	0	0	0	0	0	
	TOTAL EXPENDITURES	3,759	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	3,759	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	(2)	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-275 EARLY LEARNING DIVISION									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	(208)	0	0	0	0	0	0	na
4045	US DHHS CCD BLOCK GRANT 93.575	144,207	112,015	188,580	207,763	207,763	207,763	19,183	110%
TOTAL RESOURCES		143,999	112,015	188,580	207,763	207,763	207,763	19,183	
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	39,889	42,273	69,796	53,537	0	0	(69,796)	na
6105	DIRECTOR SALARIES	0	0	0	0	53,537	53,537	53,537	na
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	22,160	0	0	0	(22,160)	na
6301	FULL TIME CLASSIFIED WAGES	6,427	0	32,492	19,159	0	0	(32,492)	na
6301	FULL TIME CLASSIFIED WAGES	0	0	0	0	19,159	19,159	19,159	na
6302	PART TIME CLASSIFIED WAGES	33,181	18,119	12,278	48,449	0	0	(12,278)	na
6302	PART TIME CLASSIFIED WAGES	0	0	0	0	48,449	48,449	48,449	na
6421	PART TIME INSTRUCTOR WAGES	1,216	111	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	0	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	639	850	990	950	0	0	(990)	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	0	950	950	950	na
TOTAL SALARY EXPENSE		81,352	61,353	137,716	122,095	122,095	122,095	(15,621)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	5,757	4,725	0	8,909	0	0	0	na
6901	SOCIAL SECURITY	0	0	0	0	8,909	8,909	8,909	na
6902	WORKERS COMPENSATION INS	424	340	0	642	0	0	0	na
6902	WORKERS COMPENSATION INS	0	0	0	0	642	642	642	na
6903	STATE WORKERS BENEFIT FUND	63	39	0	89	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	89	89	89	na
6904	UNEMPLOYMENT INSURANCE	1,050	840	0	1,580	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	1,580	1,580	1,580	na
6905	PERS	9,653	7,922	1,000	13,509	0	0	(1,000)	na
6905	PERS	0	0	0	0	13,509	13,509	13,509	na
6906	DISABILITY INSURANCE	106	105	0	171	0	0	0	na
6906	DISABILITY INSURANCE	0	0	0	0	171	171	171	na
6907	LIFE INSURANCE	17	14	0	24	0	0	0	na
6907	LIFE INSURANCE	0	0	0	0	24	24	24	na
6908	HEALTH INSURANCE	16,360	9,389	1,235	20,077	0	0	(1,235)	na
6908	HEALTH INSURANCE	0	0	0	0	20,077	20,077	20,077	na
6951	PERS BENEFIT EQUALIZATION FUND	3,667	2,756	0	5,853	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	5,853	5,853	5,853	na
TOTAL OTHER PAYROLL EXPENSE		37,097	26,130	2,235	50,854	50,854	50,854	48,619	
TOTAL PAYROLL		118,449	87,483	139,951	172,949	172,949	172,949	32,998	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
MATERIALS & SERVICES									
7114	PROGRAM ADVERTISING & PROMOTIONS	892	578	835	0	0	0	(835)	na
7210	OTHER CONTRACTED SERVICES	6,314	4,690	8,357	2,467	0	0	(8,357)	na
7210	OTHER CONTRACTED SERVICES	0	0	0	0	2,467	2,467	2,467	na
7303	EMPLOYEE TRAINING COSTS	150	440	375	0	0	0	(375)	na
7510	POSTAGE	249	118	138	0	0	0	(138)	na
7601	PRINTING & DUPLICATING	993	589	667	0	0	0	(667)	na
7802	GRANT SCHOLARSHIPS	1,536	2,042	2,115	1,029	0	0	(2,115)	na
7802	GRANT SCHOLARSHIPS	0	0	0	0	1,029	1,029	1,029	na
8006	INSTRUCTIONAL SUPPLIES	120	1,301	370	1,000	0	0	(370)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	1,000	1,000	1,000	na
8009	OFFICE SUPPLIES	925	259	875	1,983	0	0	(875)	na
8009	OFFICE SUPPLIES	0	0	0	0	1,983	1,983	1,983	na
8011	REFERENCE MATERIALS	0	20	366	107	0	0	(366)	na
8011	REFERENCE MATERIALS	0	0	0	0	107	107	107	na
8205	EMPLOYEE TRAVEL	4,376	3,548	6,830	5,429	0	0	(6,830)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	5,429	5,429	5,429	na
8509	FOOD & REFRESHMENTS	1,279	1,635	1,904	0	0	0	(1,904)	na
8513	INDIRECT COST EXPENSE	7,653	7,105	17,748	7,250	0	0	(17,748)	na
8513	INDIRECT COST EXPENSE	0	0	0	0	7,250	7,250	7,250	na
8516	MEMBERSHIP FEES & DUES	374	634	742	535	0	0	(742)	na
8516	MEMBERSHIP FEES & DUES	0	0	0	0	535	535	535	na
8519	PROGRAM PARTICIPANT EXPENSE	320	1,575	2,282	321	0	0	(2,282)	na
8519	PROGRAM PARTICIPANT EXPENSE	0	0	0	0	321	321	321	na
8801	FURNITURE <\$5000	369	0	0	300	0	0	0	na
8801	FURNITURE <\$5000	0	0	0	0	300	300	300	na
8802	INFO TECH EQUIPMENT <\$5000	0	0	5,026	0	0	0	(5,026)	na
TOTAL MATERIALS & SERVICES		25,550	24,534	48,630	20,421	20,421	20,421	(28,209)	
						20,421	20,421		
TOTAL EXPENDITURES		143,999	112,017	188,581	193,370	193,370	193,370	4,789	
TOTAL REQUIREMENTS		143,999	112,017	188,581	193,370	193,370	193,370	4,789	
UNAPPROPRIATED ENDING FUND BALANCE		0	(2)	(1)	14,393	14,393	14,393	14,394	****%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-276 CHILD CARE PARTNERS PROGRAM INCOME									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	20,217	30,353	35,000	18,926	18,926	18,926	(16,074)	54%
4411	NON-CREDIT TUITION	11,444	8,131	8,000	6,000	6,000	6,000	(2,000)	75%
4554	FOOD HANDLER CERT TEST FEE	55	30	50	100	100	100	50	200%
4564	READ AND REFLECT FEE	153	120	250	50	50	50	(200)	20%
4621	OTHER NONOPERATING REVENUE	1,720	1,500	1,000	0	0	0	(1,000)	na
4652	RESTRICTED GIFTS	200	0	200	0	0	0	(200)	na
TOTAL RESOURCES		33,789	40,134	44,500	25,076	25,076	25,076	(19,424)	
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	0	0	5,000	0	0	0	(5,000)	na
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	5,000	0	0	0	(5,000)	na
6302	PART TIME CLASSIFIED WAGES	0	0	5,000	0	0	0	(5,000)	na
TOTAL SALARY EXPENSE		0	0	15,000	0	0	0	(15,000)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	0	0	1,148	0	0	0	(1,148)	na
6902	WORKERS COMPENSATION INS	0	0	75	0	0	0	(75)	na
6903	STATE WORKERS BENEFIT FUND	0	0	8	0	0	0	(8)	na
6904	UNEMPLOYMENT INSURANCE	0	0	345	0	0	0	(345)	na
6905	PERS	0	0	3,155	0	0	0	(3,155)	na
6906	DISABILITY INSURANCE	0	0	11	0	0	0	(11)	na
6907	LIFE INSURANCE	0	0	20	0	0	0	(20)	na
6908	HEALTH INSURANCE	0	0	500	0	0	0	(500)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	500	0	0	0	(500)	na
TOTAL OTHER PAYROLL EXPENSE		0	0	5,762	0	0	0	(5,762)	
TOTAL PAYROLL		0	0	20,762	0	0	0	(20,762)	
MATERIALS & SERVICES									
7114	PROGRAM ADVERTISING & PROMOTIONS	220	0	1,500	200	0	0	(1,500)	na
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	200	200	200	na
7210	OTHER CONTRACTED SERVICES	2,620	345	7,000	21,072	0	0	(7,000)	na
7210	OTHER CONTRACTED SERVICES	0	0	0	0	21,072	21,072	21,072	na
7303	EMPLOYEE TRAINING COSTS	45	13	1,000	500	0	0	(1,000)	na
7303	EMPLOYEE TRAINING COSTS	0	0	0	0	500	500	500	na
7510	POSTAGE	0	1	0	0	0	0	0	na
7802	GRANT SCHOLARSHIPS	(272)	(100)	500	250	0	0	(500)	na
7802	GRANT SCHOLARSHIPS	0	0	0	0	250	250	250	na
8006	INSTRUCTIONAL SUPPLIES	58	0	500	200	0	0	(500)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	200	200	200	na
8009	OFFICE SUPPLIES	79	0	100	0	0	0	(100)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
8201	CONFERENCE FEES	0	199	500	500	0	0	(500)	na
8201	CONFERENCE FEES	0	0	0	0	500	500	500	na
8205	EMPLOYEE TRAVEL	370	0	3,246	1,000	0	0	(3,246)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	1,000	1,000	1,000	na
8509	FOOD & REFRESHMENTS	159	93	2,500	500	0	0	(2,500)	na
8509	FOOD & REFRESHMENTS	0	0	0	0	500	500	500	na
8515	MEETING & CONFERENCE EXPENSE	0	0	2,500	0	0	0	(2,500)	na
8516	MEMBERSHIP FEES & DUES	0	0	754	754	754	754	0	100%
8519	PROGRAM PARTICIPANT EXPENSE	157	0	3,638	100	0	0	(3,638)	na
8519	PROGRAM PARTICIPANT EXPENSE	0	0	0	0	100	100	100	na
8528	CHILDREN'S FAIR EXPENSES	0	40	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		3,436	591	23,738	25,076	25,076	25,076	1,338	
						25,076	25,076		
TOTAL EXPENDITURES		3,436	591	44,500	25,076	25,076	25,076	(19,424)	
TOTAL REQUIREMENTS		3,436	591	44,500	25,076	25,076	25,076	(19,424)	
UNAPPROPRIATED ENDING FUND BALANCE		30,353	39,543	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-277	DEPT OF HUMAN SVCS INTEG CHILD CARE								
	RESOURCES								
4047	US DHHS CHILD CARE & DEVELOPMENT 93.596	21,206	21,960	0	0	0	0	0	na
	TOTAL RESOURCES	21,206	21,960	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	7,528	9,836	0	0	0	0	0	na
6301	FULL TIME CLASSIFIED WAGES	920	0	0	0	0	0	0	na
6302	PART TIME CLASSIFIED WAGES	5,375	3,977	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	195	132	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	14,018	13,945	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	971	808	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	74	59	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	10	7	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	183	148	0	0	0	0	0	na
6905	PERS	1,607	1,325	0	0	0	0	0	na
6906	DISABILITY INSURANCE	20	16	0	0	0	0	0	na
6907	LIFE INSURANCE	4	2	0	0	0	0	0	na
6908	HEALTH INSURANCE	2,376	1,587	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	579	477	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	5,824	4,429	0	0	0	0	0	
	TOTAL PAYROLL	19,842	18,374	0	0	0	0	0	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	53	0	0	0	0	0	0	na
7510	POSTAGE	23	14	0	0	0	0	0	na
7802	GRANT SCHOLARSHIPS	(85)	40	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	0	14	0	0	0	0	0	na
8009	OFFICE SUPPLIES	9	796	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	814	2,272	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	179	50	0	0	0	0	0	na
8513	INDIRECT COST EXPENSE	371	400	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	1,364	3,586	0	0	0	0	0	
	TOTAL EXPENDITURES	21,206	21,960	0	0	0	0	0	
	TOTAL REQUIREMENTS	21,206	21,960	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-278	CO-CURRICULAR ACTIVITIES FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	1,585	0	0	0	0	0	0	na
4901	TRANSFER FROM GENERAL FUND	5,000	0	0	0	0	0	0	na
	TOTAL RESOURCES	6,585	0	0	0	0	0	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	3,932	0	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	2,230	0	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	423	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	6,585	0	0	0	0	0	0	
	TOTAL EXPENDITURES	6,585	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	6,585	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-279 FOCUSED CHILD CARE NETWORK GRANT									
RESOURCES									
4164	OCCWD DEVELOPMENTAL EDUCATION	39,517	59,144	0	0	0	0	0	na
TOTAL RESOURCES		39,517	59,144	0	0	0	0	0	
REQUIREMENTS									
SALARY EXPENSE									
6105	DIRECTOR SALARIES	1,914	458	9,765	0	0	0	(9,765)	na
6301	FULL TIME CLASSIFIED WAGES	11,491	33,147	0	0	0	0	0	na
6302	PART TIME CLASSIFIED WAGES	6,411	0	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	37	9	0	0	0	0	0	na
TOTAL SALARY EXPENSE		19,853	33,614	9,765	0	0	0	(9,765)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	1,418	2,402	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	105	178	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	20	25	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	304	547	0	0	0	0	0	na
6905	PERS	1,766	2,843	0	0	0	0	0	na
6906	DISABILITY INSURANCE	37	76	0	0	0	0	0	na
6907	LIFE INSURANCE	11	17	0	0	0	0	0	na
6908	HEALTH INSURANCE	10,152	14,181	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	873	1,445	0	0	0	0	0	na
TOTAL OTHER PAYROLL EXPENSE		14,686	21,714	0	0	0	0	0	
TOTAL PAYROLL		34,539	55,328	9,765	0	0	0	(9,765)	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	345	0	0	0	0	0	0	na
7210	OTHER CONTRACTED SERVICES	345	690	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	1,269	651	0	0	0	0	0	na
8009	OFFICE SUPPLIES	5	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	185	979	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	1,096	680	0	0	0	0	0	na
8519	PROGRAM PARTICIPANT EXPENSE	1,732	817	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		4,977	3,817	0	0	0	0	0	
TOTAL EXPENDITURES		39,516	59,145	9,765	0	0	0	(9,765)	
TOTAL REQUIREMENTS		39,516	59,145	9,765	0	0	0	(9,765)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
UNAPPROPRIATED ENDING FUND BALANCE		1	(1)	(9,765)	0	0	0	9,765	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-280 CHILD CARE PARTNERS MISC GRANT									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	0	0	6,023	5,200	5,200	5,200	(823)	86%
4317	MISC LOCAL	900	5,000	0	5,000	5,000	5,000	5,000	na
4713	DISTANCE ED PROVIDER REVENUE	0	1,745	0	0	0	0	0	na
TOTAL RESOURCES		900	6,745	6,023	10,200	10,200	10,200	4,177	
REQUIREMENTS									
MATERIALS & SERVICES									
7210	OTHER CONTRACTED SERVICES	0	0	2,772	4,000	4,000	4,000	1,228	144%
7601	PRINTING & DUPLICATING	433	0	0	0	0	0	0	na
8009	OFFICE SUPPLIES	0	201	1,000	2,500	2,500	2,500	1,500	250%
8205	EMPLOYEE TRAVEL	0	44	1,000	1,000	1,000	1,000	0	100%
8509	FOOD & REFRESHMENTS	467	175	1,000	1,500	0	0	(1,000)	na
8509	FOOD & REFRESHMENTS	0	0	0	0	1,500	1,500	1,500	na
8519	PROGRAM PARTICIPANT EXPENSE	0	302	251	1,200	1,200	1,200	949	478%
TOTAL MATERIALS & SERVICES		900	722	6,023	10,200	10,200	10,200	4,177	
						10,200	10,200		
TOTAL EXPENDITURES		900	722	6,023	10,200	10,200	10,200	4,177	
TOTAL REQUIREMENTS		900	722	6,023	10,200	10,200	10,200	4,177	
UNAPPROPRIATED ENDING FUND BALANCE		0	6,023	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-281	SPANISH LANGUAGE FOCUS CHILDCARE NETWORK								
	RESOURCES								
4049	SPANISH LANGUAGE FCN	0	3,440	41,524	49,455	49,455	49,455	7,931	119%
	TOTAL RESOURCES	0	3,440	41,524	49,455	49,455	49,455	7,931	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	0	0	3,044	2,231	2,231	2,231	(813)	73%
6301	FULL TIME CLASSIFIED WAGES	0	0	31,924	19,159	19,159	19,159	(12,765)	60%
6302	PART TIME CLASSIFIED WAGES	0	7,351	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	0	0	40	40	40	40	na
	TOTAL SALARY EXPENSE	0	7,351	34,968	21,430	21,430	21,430	(13,538)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	486	0	1,548	1,548	1,548	1,548	na
6902	WORKERS COMPENSATION INS	0	39	0	113	113	113	113	na
6903	STATE WORKERS BENEFIT FUND	0	5	0	16	16	16	16	na
6904	UNEMPLOYMENT INSURANCE	0	112	0	311	311	311	311	na
6905	PERS	0	616	0	2,322	2,322	2,322	2,322	na
6906	DISABILITY INSURANCE	0	0	0	50	50	50	50	na
6907	LIFE INSURANCE	0	0	0	9	9	9	9	na
6908	HEALTH INSURANCE	0	812	0	7,452	7,452	7,452	7,452	na
6951	PERS BENEFIT EQUALIZATION FUND	0	316	0	1,281	1,281	1,281	1,281	na
	TOTAL OTHER PAYROLL EXPENSE	0	2,386	0	13,102	13,102	13,102	13,102	
	TOTAL PAYROLL	0	9,737	34,968	34,532	34,532	34,532	(436)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	300	2,000	147	147	147	(1,853)	7%
7510	POSTAGE	0	0	50	0	0	0	(50)	na
7601	PRINTING & DUPLICATING	0	0	200	0	0	0	(200)	na
7802	GRANT SCHOLARSHIPS	0	0	1,000	0	0	0	(1,000)	na
8009	OFFICE SUPPLIES	0	90	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	64	1,906	473	473	473	(1,433)	25%
8509	FOOD & REFRESHMENTS	0	362	1,400	0	0	0	(1,400)	na
8519	PROGRAM PARTICIPANT EXPENSE	0	509	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	0	1,325	6,556	620	620	620	(5,936)	
	TOTAL EXPENDITURES	0	11,062	41,524	35,152	35,152	35,152	(6,372)	
	TOTAL REQUIREMENTS	0	11,062	41,524	35,152	35,152	35,152	(6,372)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	(7,622)	0	14,303	14,303	14,303	14,303	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-285	INSURANCE FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	2,207	2,207	2,207	0	0	0	(2,207)	na
	TOTAL RESOURCES	2,207	2,207	2,207	0	0	0	(2,207)	
	UNAPPROPRIATED ENDING FUND BALANCE	2,207	2,207	2,207	0	0	0	(2,207)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-287	CAREER PATHWAYS DEV GR SB5701								
	RESOURCES								
4163	OCCWD STATE GF	0	27,326	0	0	0	0	0	na
	TOTAL RESOURCES	0	27,326	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	2,628	0	0	0	0	0	na
6108	PT PROFESSIONAL SUPPORT SALARIES	0	6,059	0	0	0	0	0	na
6301	FULL TIME CLASSIFIED WAGES	0	19	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	0	5,310	0	0	0	0	0	na
6442	SPECIAL PROJECT WAGES	0	682	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	0	14,698	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	1,058	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	0	79	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	0	9	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	0	249	0	0	0	0	0	na
6905	PERS	0	724	0	0	0	0	0	na
6906	DISABILITY INSURANCE	0	6	0	0	0	0	0	na
6907	LIFE INSURANCE	0	1	0	0	0	0	0	na
6908	HEALTH INSURANCE	0	1,555	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	0	372	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	0	4,053	0	0	0	0	0	
	TOTAL PAYROLL	0	18,751	0	0	0	0	0	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	255	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	6,221	0	0	0	0	0	na
8513	INDIRECT COST EXPENSE	0	2,100	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	0	8,576	0	0	0	0	0	
	TOTAL EXPENDITURES	0	27,327	0	0	0	0	0	
	TOTAL REQUIREMENTS	0	27,327	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	(1)	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-289	CAITHNESS FUNDS FOR RET PROGRAM								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	19,168	8,204	6,143	0	0	0	(6,143)	na
4316	CAITHNESS FUNDS FOR RET PROGRAM	15,000	15,000	15,000	20,000	20,000	20,000	5,000	133%
	TOTAL RESOURCES	34,168	23,204	21,143	20,000	20,000	20,000	(1,143)	
	REQUIREMENTS								
	SALARY EXPENSE								
6421	PART TIME INSTRUCTOR WAGES	0	0	3,422	0	0	0	(3,422)	na
	TOTAL SALARY EXPENSE	0	0	3,422	0	0	0	(3,422)	
	TOTAL PAYROLL	0	0	3,422	0	0	0	(3,422)	
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	11,353	315	8,000	2,000	0	0	(8,000)	na
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	2,000	2,000	2,000	na
7210	OTHER CONTRACTED SERVICES	0	12,102	5,187	5,000	5,000	5,000	(187)	96%
8006	INSTRUCTIONAL SUPPLIES	7,523	3,451	2,034	5,000	0	0	(2,034)	na
8006	INSTRUCTIONAL SUPPLIES	0	0	0	0	5,000	5,000	5,000	na
8205	EMPLOYEE TRAVEL	184	0	2,000	2,000	0	0	(2,000)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	2,000	2,000	2,000	na
8516	MEMBERSHIP FEES & DUES	1,500	1,000	500	500	0	0	(500)	na
8516	MEMBERSHIP FEES & DUES	0	0	0	0	500	500	500	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	5,403	194	0	5,500	0	0	0	na
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	0	0	5,500	5,500	5,500	na
	TOTAL MATERIALS & SERVICES	25,963	17,062	17,721	20,000	20,000	20,000	2,279	
						20,000	20,000		
	TOTAL EXPENDITURES	25,963	17,062	21,143	20,000	20,000	20,000	(1,143)	
	TOTAL REQUIREMENTS	25,963	17,062	21,143	20,000	20,000	20,000	(1,143)	
	UNAPPROPRIATED ENDING FUND BALANCE	8,205	6,142	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-290	STEP GRANT								
	RESOURCES								
4048	STEP GRANT	0	0	149,928	87,802	87,802	87,802	(62,126)	59%
	TOTAL RESOURCES	0	0	149,928	87,802	87,802	87,802	(62,126)	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	39,000	14,700	14,700	14,700	(24,300)	38%
6302	PART TIME CLASSIFIED WAGES	0	0	13,655	0	0	0	(13,655)	na
	TOTAL SALARY EXPENSE	0	0	52,655	14,700	14,700	14,700	(37,955)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	0	1,377	1,125	1,125	1,125	(252)	82%
6902	WORKERS COMPENSATION INS	0	0	1,500	78	78	78	(1,422)	5%
6903	STATE WORKERS BENEFIT FUND	0	0	100	0	0	0	(100)	na
6904	UNEMPLOYMENT INSURANCE	0	0	150	221	221	221	71	147%
6905	PERS	0	0	11,000	1,491	1,491	1,491	(9,509)	14%
6906	DISABILITY INSURANCE	0	0	100	0	0	0	(100)	na
6907	LIFE INSURANCE	0	0	100	0	0	0	(100)	na
6908	HEALTH INSURANCE	0	0	12,000	0	0	0	(12,000)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	1,000	879	879	879	(121)	88%
	TOTAL OTHER PAYROLL EXPENSE	0	0	27,327	3,794	3,794	3,794	(23,533)	
	TOTAL PAYROLL	0	0	79,982	18,494	18,494	18,494	(61,488)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	0	42,500	47,946	47,946	47,946	5,446	113%
7601	PRINTING & DUPLICATING	0	0	1,000	250	250	250	(750)	25%
8009	OFFICE SUPPLIES	0	0	1,200	0	0	0	(1,200)	na
8201	CONFERENCE FEES	0	0	0	7,484	7,484	7,484	7,484	na
8205	EMPLOYEE TRAVEL	0	0	4,120	3,500	3,500	3,500	(620)	85%
8513	INDIRECT COST EXPENSE	0	0	21,126	11,590	11,590	11,590	(9,536)	55%
	TOTAL MATERIALS & SERVICES	0	0	69,946	70,770	70,770	70,770	824	
						70,770	70,770		
	TOTAL EXPENDITURES	0	0	149,928	89,264	89,264	89,264	(60,664)	
	TOTAL REQUIREMENTS	0	0	149,928	89,264	89,264	89,264	(60,664)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	(1,462)	(1,462)	(1,462)	(1,462)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-293	GORGE WIND CHALLENGE								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	1,710	910	0	0	0	0	0	na
TOTAL RESOURCES		1,710	910	0	0	0	0	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7114	PROGRAM ADVERTISING & PROMOTIONS	55	0	0	0	0	0	0	na
7210	OTHER CONTRACTED SERVICES	746	0	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		801	0	0	0	0	0	0	
						0	0		
TOTAL EXPENDITURES		801	0	0	0	0	0	0	
TOTAL REQUIREMENTS		801	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	909	910	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-307	STUDENT ADVISING FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	57,692	0	0	0	0	0	na
4160	GOV STRATEGIC TRAINING FUND	0	0	57,692	57,692	57,692	57,692	0	100%
	TOTAL RESOURCES	0	57,692	57,692	57,692	57,692	57,692	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	34,715	36,601	0	0	0	(36,601)	na
	TOTAL SALARY EXPENSE	0	34,715	36,601	0	0	0	(36,601)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	2,650	2,793	0	0	0	(2,793)	na
6902	WORKERS COMPENSATION INS	0	184	194	0	0	0	(194)	na
6903	STATE WORKERS BENEFIT FUND	0	25	29	0	0	0	(29)	na
6904	UNEMPLOYMENT INSURANCE	0	604	691	0	0	0	(691)	na
6905	PERS	0	1,241	3,711	0	0	0	(3,711)	na
6906	DISABILITY INSURANCE	0	84	86	0	0	0	(86)	na
6908	HEALTH INSURANCE	0	8,121	9,337	0	0	0	(9,337)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	637	1,574	0	0	0	(1,574)	na
	TOTAL OTHER PAYROLL EXPENSE	0	13,546	18,415	0	0	0	(18,415)	
	TOTAL PAYROLL	0	48,261	55,016	0	0	0	(55,016)	
	MATERIALS & SERVICES								
7303	EMPLOYEE TRAINING COSTS	0	0	2,658	2,658	2,658	2,658	0	100%
8204	NON-EMPLOYEE TRAVEL	0	146	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	1,832	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	0	1,978	2,658	2,658	2,658	2,658	0	
	TOTAL EXPENDITURES	0	50,239	57,674	2,658	2,658	2,658	(55,016)	
	TOTAL REQUIREMENTS	0	50,239	57,674	2,658	2,658	2,658	(55,016)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	7,453	18	55,034	55,034	55,034	55,016	****%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-308	HB 4076 OREGON PROMISE SUPPORT								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	82,990	35,063	0	0	0	(35,063)	na
TOTAL RESOURCES		0	82,990	35,063	0	0	0	(35,063)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7213	SOFTWARE & LICENSES	0	42,632	35,063	0	0	0	(35,063)	na
8205	EMPLOYEE TRAVEL	0	621	0	0	0	0	0	na
TOTAL MATERIALS & SERVICES		0	43,253	35,063	0	0	0	(35,063)	
						0	0		
TOTAL EXPENDITURES		0	43,253	35,063	0	0	0	(35,063)	
TOTAL REQUIREMENTS		0	43,253	35,063	0	0	0	(35,063)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	39,737	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-317	ACCELERATED COLLEGE CREDIT GRANT								
	RESOURCES								
4165	OR DEPT OF EDUCATION	0	0	1,000	35,328	35,328	35,328	34,328	3533%
TOTAL RESOURCES		0	0	1,000	35,328	35,328	35,328	34,328	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7814	STUDENT AWARDS	0	0	0	5,000	5,000	5,000	5,000	na
8006	INSTRUCTIONAL SUPPLIES	0	0	1,000	0	0	0	(1,000)	na
8009	OFFICE SUPPLIES	0	0	0	20,328	20,328	20,328	20,328	na
8205	EMPLOYEE TRAVEL	0	0	0	7,500	7,500	7,500	7,500	na
8513	INDIRECT COST EXPENSE	0	0	0	2,500	2,500	2,500	2,500	na
TOTAL MATERIALS & SERVICES		0	0	1,000	35,328	35,328	35,328	34,328	
						35,328	35,328		
TOTAL EXPENDITURES		0	0	1,000	35,328	35,328	35,328	34,328	
TOTAL REQUIREMENTS		0	0	1,000	35,328	35,328	35,328	34,328	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-510	GRANT ADMINISTRATION								
	RESOURCES								
4601	INDIRECT COST REVENUE OPERATING	0	32,890	34,382	50,000	50,000	50,000	15,618	145%
	TOTAL RESOURCES	0	32,890	34,382	50,000	50,000	50,000	15,618	
	REQUIREMENTS								
	SALARY EXPENSE								
6105	DIRECTOR SALARIES	0	17,147	18,137	16,163	16,163	16,163	(1,974)	89%
6301	FULL TIME CLASSIFIED WAGES	0	0	0	5,962	5,962	5,962	5,962	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	248	0	248	248	248	248	na
	TOTAL SALARY EXPENSE	0	17,395	18,137	22,373	22,373	22,373	4,236	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	1,300	1,312	1,551	1,551	1,551	239	118%
6902	WORKERS COMPENSATION INS	0	92	129	117	117	117	(12)	91%
6903	STATE WORKERS BENEFIT FUND	0	6	9	12	12	12	3	133%
6904	UNEMPLOYMENT INSURANCE	0	164	291	232	232	232	(59)	80%
6905	PERS	0	1,458	1,437	2,269	2,269	2,269	832	158%
6906	DISABILITY INSURANCE	0	40	10	52	52	52	42	520%
6907	LIFE INSURANCE	0	4	4	7	7	7	3	175%
6908	HEALTH INSURANCE	0	3,210	1,844	8,975	8,975	8,975	7,131	487%
6951	PERS BENEFIT EQUALIZATION FUND	0	748	943	1,338	1,338	1,338	395	142%
	TOTAL OTHER PAYROLL EXPENSE	0	7,022	5,979	14,553	14,553	14,553	8,574	
	TOTAL PAYROLL	0	24,417	24,116	36,926	36,926	36,926	12,810	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	3,973	0	0	0	0	0	na
8201	CONFERENCE FEES	0	169	1,545	1,545	1,545	1,545	0	100%
8205	EMPLOYEE TRAVEL	0	1,905	8,721	8,721	8,721	8,721	0	100%
	TOTAL MATERIALS & SERVICES	0	6,047	10,266	10,266	10,266	10,266	0	
	TOTAL EXPENDITURES	0	30,464	34,382	47,192	47,192	47,192	12,810	
	TOTAL REQUIREMENTS	0	30,464	34,382	47,192	47,192	47,192	12,810	
	UNAPPROPRIATED ENDING FUND BALANCE	0	2,426	0	2,808	2,808	2,808	2,808	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-801	OREGON OPPORTUNITY GRANT								
	RESOURCES								
4191	OREGON OPPORTUNITY GRANT RESOURCES	177,100	0	0	0	0	0	0	na
	TOTAL RESOURCES	177,100	0	0	0	0	0	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7884	OREGON OPPORTUNITY GRANT AWARD	177,100	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	177,100	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	177,100	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	177,100	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
105-00-888	MISC GRANTS								
	RESOURCES								
4603	OTHER OPERATING REVENUE	0	0	25,000	200,000	200,000	200,000	175,000	800%
TOTAL RESOURCES		0	0	25,000	200,000	200,000	200,000	175,000	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	0	23,783	198,783	198,783	198,783	175,000	836%
8205	EMPLOYEE TRAVEL	0	0	1,217	1,217	1,217	1,217	0	100%
TOTAL MATERIALS & SERVICES		0	0	25,000	200,000	200,000	200,000	175,000	
						200,000	200,000		
TOTAL EXPENDITURES		0	0	25,000	200,000	200,000	200,000	175,000	
TOTAL REQUIREMENTS		0	0	25,000	200,000	200,000	200,000	175,000	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
220	INTERNAL SERVICES FUND								
220-00-206	IS INFORMATION TECHNOLOGY								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	0	18,000	25,779	25,779	25,779	7,779	143%
4685	LOAN PROCEEDS	0	0	0	132,500	0	0	0	na
4951	INTR DEPT REV IT	0	339,770	16,726	24,200	24,200	24,200	7,474	145%
	TOTAL RESOURCES	0	339,770	34,726	182,479	49,979	49,979	15,253	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7209	MAINTENANCE CONTRACTS	0	14,199	3,100	9,300	9,300	9,300	6,200	300%
7210	OTHER CONTRACTED SERVICES	0	41,056	0	0	0	0	0	na
7213	SOFTWARE & LICENSES	0	151,667	13,626	132,500	0	0	(13,626)	na
7510	POSTAGE	0	2	0	0	0	0	0	na
7701	EQUIPMENT LEASE	0	0	0	40,679	40,679	40,679	40,679	na
8009	OFFICE SUPPLIES	0	4	0	0	0	0	0	na
8102	INTERNET SERVICES	0	25,321	0	0	0	0	0	na
8103	TELECOMMUNICATIONS SERVICES	0	24,930	0	0	0	0	0	na
8508	EQUIPMENT REPAIR	0	14,517	0	0	0	0	0	na
8802	INFO TECH EQUIPMENT <\$5000	0	59,022	18,000	0	0	0	(18,000)	na
	TOTAL MATERIALS & SERVICES	0	330,718	34,726	182,479	49,979	49,979	15,253	
						49,979	49,979		
	TOTAL EXPENDITURES	0	330,718	34,726	182,479	49,979	49,979	15,253	
	TOTAL REQUIREMENTS	0	330,718	34,726	182,479	49,979	49,979	15,253	
	UNAPPROPRIATED ENDING FUND BALANCE	0	9,052	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
296	BUILDING LEASE FUND								
296-00-000	BUILDING LEASE FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	61,770	0	0	0	0	0	0	na
4671	LEASE REVENUE	199,105	0	0	0	0	0	0	na
	TOTAL RESOURCES	260,875	0	0	0	0	0	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	16,115	0	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	16,115	0	0	0	0	0	0	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	1,108	0	0	0	0	0	0	na
6902	WORKERS COMPENSATION INS	696	0	0	0	0	0	0	na
6903	STATE WORKERS BENEFIT FUND	15	0	0	0	0	0	0	na
6904	UNEMPLOYMENT INSURANCE	246	0	0	0	0	0	0	na
6905	PERS	2,256	0	0	0	0	0	0	na
6906	DISABILITY INSURANCE	38	0	0	0	0	0	0	na
6907	LIFE INSURANCE	8	0	0	0	0	0	0	na
6908	HEALTH INSURANCE	10,377	0	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	723	0	0	0	0	0	0	na
	TOTAL OTHER PAYROLL EXPENSE	15,467	0	0	0	0	0	0	
	TOTAL PAYROLL	31,582	0	0	0	0	0	0	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	1,739	0	0	0	0	0	0	na
8001	BUILDING MAINTENANCE SUPPLIES	1,063	0	0	0	0	0	0	na
8002	CLEANING SUPPLIES	48	0	0	0	0	0	0	na
8003	CUSTODIAL DISPOSABLES	(96)	0	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	58	0	0	0	0	0	0	na
8401	UTILITIES/ELECTRIC	10,986	0	0	0	0	0	0	na
8402	UTILITIES/NATURAL GAS	2,654	0	0	0	0	0	0	na
8404	UTILITIES/WATER & SEWER	3,805	0	0	0	0	0	0	na
8517	MISCELLANEOUS FEES	1,817	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	22,074	0	0	0	0	0	0	
	TRANSFERS								
9901	TRANSFER TO GENERAL FUND	130,200	0	0	0	0	0	0	na
	TOTAL TRANSFERS	130,200	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	183,856	0	0	0	0	0	0	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
TOTAL REQUIREMENTS		183,856	0	0	0	0	0	0	
UNAPPROPRIATED ENDING FUND BALANCE		77,019	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
301	CAPITAL PROJECTS FUND								
301-00-000	CAPITAL PROJECTS FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	645,787	279,745	170,000	101,000	101,000	101,000	(69,000)	59%
	TOTAL RESOURCES	645,787	279,745	170,000	101,000	101,000	101,000	(69,000)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7201	ARCHITECTURAL & ENGINEERING	0	0	43,000	0	0	0	(43,000)	na
7204	ARBORIST	0	0	35,000	0	0	0	(35,000)	na
7210	OTHER CONTRACTED SERVICES	11,885	500	0	0	0	0	0	na
8802	INFO TECH EQUIPMENT <\$5000	105,732	0	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	117,617	500	78,000	0	0	0	(78,000)	
	CAPITAL OUTLAY								
9572	INFO TECH EQUIPMENT >\$5000	161,425	(3,796)	0	0	0	0	0	na
	TOTAL CAPITAL OUTLAY	161,425	(3,796)	0	0	0	0	0	
	DEBT SERVICE								
9775	HR PROPERTY PRINCIPAL PYMTS	87,000	90,000	92,000	94,000	0	0	(92,000)	na
9775	HR PROPERTY PRINCIPAL PYMTS	0	0	0	0	94,000	94,000	94,000	na
	TOTAL DEBT SERVICE	87,000	90,000	92,000	94,000	94,000	94,000	2,000	
						94,000	94,000		
	TOTAL EXPENDITURES	366,042	86,704	170,000	94,000	94,000	94,000	(76,000)	
	TOTAL REQUIREMENTS	366,042	86,704	170,000	94,000	94,000	94,000	(76,000)	
	UNAPPROPRIATED ENDING FUND BALANCE	279,745	193,041	0	7,000	7,000	7,000	7,000	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
302	STATE CAPITAL PROJECTS FUND								
302-00-000	STATE CAPITAL PROJECTS FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	(8,447)	0	0	0	0	0	na
4113	STATE LOTTERY FUNDS-NURSING	0	11,242	0	0	0	0	0	na
	TOTAL RESOURCES	0	2,795	0	0	0	0	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8803	INSTRUCTIONAL EQUIPMENT <\$5000	8,447	2,795	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	8,447	2,795	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	8,447	2,795	0	0	0	0	0	
	TOTAL REQUIREMENTS	8,447	2,795	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	(8,447)	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
400	DEBT SERVICE FUND								
400-00-402	DISTRICT GO BONDS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	196,344	190,000	168,010	168,010	168,010	(21,990)	88%
4201	WASCO CURRENT PROPERTY TAX	0	710,687	685,000	685,000	685,000	685,000	0	100%
4202	WASCO PRIOR YRS PROPERTY TAX	0	26,764	15,000	15,000	15,000	15,000	0	100%
4211	HR CURRENT PROPERTY TAX	0	724,607	695,000	695,000	695,000	695,000	0	100%
4212	HR PRIOR YRS PROPERTY TAX	0	11,365	5,600	5,600	5,600	5,600	0	100%
4213	OTHER TAXES HOOD RIVER	0	3,059	3,500	0	0	0	(3,500)	na
4611	INTEREST INVESTMENTS	0	8,786	5,000	6,500	6,500	6,500	1,500	130%
4612	INTEREST TAXES	0	268	300	300	300	300	0	100%
	TOTAL RESOURCES	0	1,681,880	1,599,400	1,575,410	1,575,410	1,575,410	(23,990)	
	REQUIREMENTS								
	DEBT SERVICE								
9714	GO 2012 BOND PRINCIPAL PMTS	0	1,125,000	1,135,000	1,210,000	1,210,000	1,210,000	75,000	107%
9754	GO 2012 BOND INTEREST EXP	0	386,025	363,525	329,476	329,476	329,476	(34,049)	91%
	TOTAL DEBT SERVICE	0	1,511,025	1,498,525	1,539,476	1,539,476	1,539,476	40,951	
						1,539,476	1,539,476		
	TOTAL EXPENDITURES	0	1,511,025	1,498,525	1,539,476	1,539,476	1,539,476	40,951	
	TOTAL REQUIREMENTS	0	1,511,025	1,498,525	1,539,476	1,539,476	1,539,476	40,951	
	UNAPPROPRIATED ENDING FUND BALANCE	0	170,855	100,875	35,934	35,934	35,934	(64,941)	36%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
400-00-451	PENSION OBLIGATION BONDS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	1,243,734	1,207,340	1,012,197	1,012,197	1,012,197	(195,143)	84%
4611	INTEREST INVESTMENTS	0	517	20	20	20	20	0	100%
4681	OTHER FINANCING SOURCES	0	212,397	205,987	348,000	348,000	348,000	142,013	169%
	TOTAL RESOURCES	0	1,456,648	1,413,347	1,360,217	1,360,217	1,360,217	(53,130)	
	REQUIREMENTS								
	DEBT SERVICE								
9721	PENSION BOND PRINCIPAL PMTS	0	95,671	94,972	93,658	93,658	93,658	(1,314)	99%
9761	PENSION BOND INTEREST PMTS	0	222,049	237,748	254,060	254,060	254,060	16,312	107%
	TOTAL DEBT SERVICE	0	317,720	332,720	347,718	347,718	347,718	14,998	
						347,718	347,718		
	TOTAL EXPENDITURES	0	317,720	332,720	347,718	347,718	347,718	14,998	
	RESERVED FOR FUTURE EXPENDITURES								
9975	RESERVED FOR FUTURE EXPENDITURE	0	0	1,080,627	1,012,499	1,012,499	1,012,499	(68,128)	94%
	TOTAL RESERVED FOR FUTURE EXPENDITURES	0	0	1,080,627	1,012,499	1,012,499	1,012,499	(68,128)	
						1,012,499	1,012,499		
	TOTAL REQUIREMENTS	0	317,720	1,413,347	1,360,217	1,360,217	1,360,217	(53,130)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	1,138,928	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
402	DEBT SERVICE FUND DISTRICT GO BONDS								
402-00-000	DEBT SERVICE FUND DISTRICT GO BONDS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	186,692	0	0	0	0	0	0	na
4201	WASCO CURRENT PROPERTY TAX	670,700	0	0	0	0	0	0	na
4202	WASCO PRIOR YRS PROPERTY TAX	49,820	0	0	0	0	0	0	na
4211	HR CURRENT PROPERTY TAX	682,851	0	0	0	0	0	0	na
4212	HR PRIOR YRS PROPERTY TAX	19,850	0	0	0	0	0	0	na
4213	OTHER TAXES HOOD RIVER	2,455	0	0	0	0	0	0	na
4611	INTEREST INVESTMENTS	5,196	0	0	0	0	0	0	na
4612	INTEREST TAXES	105	0	0	0	0	0	0	na
	TOTAL RESOURCES	1,617,669	0	0	0	0	0	0	
	REQUIREMENTS								
	DEBT SERVICE								
9714	GO 2012 BOND PRINCIPAL PMTS	1,015,000	0	0	0	0	0	0	na
9754	GO 2012 BOND INTEREST EXP	406,325	0	0	0	0	0	0	na
	TOTAL DEBT SERVICE	1,421,325	0	0	0	0	0	0	
	TOTAL EXPENDITURES	1,421,325	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	1,421,325	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	196,344	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
451	DEBT SERVICE FUND PENSION BONDS								
451-00-000	DEBT SERVICE FUND PENSION BONDS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	1,342,116	0	0	0	0	0	0	na
4611	INTEREST INVESTMENTS	38	0	0	0	0	0	0	na
4681	OTHER FINANCING SOURCES	204,300	0	0	0	0	0	0	na
	TOTAL RESOURCES	1,546,454	0	0	0	0	0	0	
	REQUIREMENTS								
	DEBT SERVICE								
9721	PENSION BOND PRINCIPAL PMTS	95,808	0	0	0	0	0	0	na
9761	PENSION BOND INTEREST PMTS	206,912	0	0	0	0	0	0	na
	TOTAL DEBT SERVICE	302,720	0	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	302,720	0	0	0	0	0	0	
	TOTAL REQUIREMENTS	302,720	0	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	1,243,734	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
501	RESERVE FUND - FACILITIES & GROUNDS MAIN								
501-00-000	RESERVE FUND - FACILITIES & GROUNDS MAIN								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	188,636	2,869	222,200	225,069	225,069	225,069	2,869	101%
4901	TRANSFER FROM GENERAL FUND	0	222,200	0	0	0	0	0	na
	TOTAL RESOURCES	188,636	225,069	222,200	225,069	225,069	225,069	2,869	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	50,000	0	0	0	0	0	0	na
8805	OTHER MINOR EQUIPMENT <\$5000	13,307	0	22,200	22,200	0	0	(22,200)	na
8805	OTHER MINOR EQUIPMENT <\$5000	0	0	0	0	22,200	22,200	22,200	na
	TOTAL MATERIALS & SERVICES	63,307	0	22,200	22,200	22,200	22,200	0	
	CAPITAL OUTLAY								
9552	CONSTRUCTION & BLDG IMPROVEMENTS	122,460	0	200,000	152,869	0	0	(200,000)	na
9552	CONSTRUCTION & BLDG IMPROVEMENTS	0	0	0	0	152,869	152,869	152,869	na
9575	OTHER EQUIPMENT >\$5000	0	0	0	50,000	0	0	0	na
9575	OTHER EQUIPMENT >\$5000	0	0	0	0	50,000	50,000	50,000	na
	TOTAL CAPITAL OUTLAY	122,460	0	200,000	202,869	202,869	202,869	2,869	
	TOTAL EXPENDITURES	185,767	0	222,200	225,069	225,069	225,069	2,869	
	TOTAL REQUIREMENTS	185,767	0	222,200	225,069	225,069	225,069	2,869	
	UNAPPROPRIATED ENDING FUND BALANCE	2,869	225,069	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
502	RESERVE FUND - GENERAL OPERATIONS								
502-00-000	RESERVE FUND - GENERAL OPERATIONS								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	459,331	159,331	450,000	892,838	892,838	892,838	442,838	198%
4685	LOAN PROCEEDS	0	0	0	460,000	0	0	0	na
4901	TRANSFER FROM GENERAL FUND	0	290,669	442,838	0	0	0	(442,838)	na
	TOTAL RESOURCES	459,331	450,000	892,838	1,352,838	892,838	892,838	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7213	SOFTWARE & LICENSES	0	0	0	892,838	892,838	892,838	892,838	na
	TOTAL MATERIALS & SERVICES	0	0	0	892,838	892,838	892,838	892,838	
	TRANSFERS								
9901	TRANSFER TO GENERAL FUND	300,000	0	0	0	0	0	0	na
	TOTAL TRANSFERS	300,000	0	0	0	0	0	0	
						892,838	892,838		
	TOTAL EXPENDITURES	300,000	0	0	892,838	892,838	892,838	892,838	
	RESERVED FOR FUTURE EXPENDITURES								
9975	RESERVED FOR FUTURE EXPENDITURE	0	0	892,838	0	0	0	(892,838)	na
	TOTAL RESERVED FOR FUTURE EXPENDITURES	0	0	892,838	0	0	0	(892,838)	
						0	0		
	TOTAL REQUIREMENTS	300,000	0	892,838	892,838	892,838	892,838	0	
	UNAPPROPRIATED ENDING FUND BALANCE	159,331	450,000	0	460,000	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
506	RESERVE FUND-ERP SOFTWARE								
506-00-000	RESERVE FUND-ERP SOFTWARE								
	RESOURCES								
4685	LOAN PROCEEDS	0	0	0	0	700,000	700,000	700,000	na
	TOTAL RESOURCES	0	0	0	0	700,000	700,000	700,000	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7213	SOFTWARE & LICENSES	0	0	0	0	145,767	145,767	145,767	na
	TOTAL MATERIALS & SERVICES	0	0	0	0	145,767	145,767	145,767	
	DEBT SERVICE								
9777	ERP PRINCIPAL PAYMENT	0	0	0	0	76,786	76,786	76,786	na
9778	ERP INTEREST PAYMENT	0	0	0	0	19,876	19,876	19,876	na
	TOTAL DEBT SERVICE	0	0	0	0	96,662	96,662	96,662	
						242,429	242,429		
	TOTAL EXPENDITURES	0	0	0	0	242,429	242,429	242,429	
	RESERVED FOR FUTURE EXPENDITURES								
9975	RESERVED FOR FUTURE EXPENDITURE	0	0	0	0	457,573	457,573	457,573	na
	TOTAL RESERVED FOR FUTURE EXPENDITURES	0	0	0	0	457,573	457,573	457,573	
						457,573	457,573		
	TOTAL REQUIREMENTS	0	0	0	0	700,002	700,002	700,002	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	(2)	(2)	(2)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600	ENTERPRISE FUND								
600-00-171	REIMBURSEABLE COMMUNITY EDUCATION								
	RESOURCES								
4411	NON-CREDIT TUITION	0	11,472	45,000	45,000	45,000	45,000	0	100%
4501	INSTRUCTIONAL FEES	0	1,315	1,000	1,000	1,000	1,000	0	100%
	TOTAL RESOURCES	0	12,787	46,000	46,000	46,000	46,000	0	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	8,198	25,332	26,093	26,093	26,093	761	103%
6442	SPECIAL PROJECT WAGES	0	8,759	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	165	0	495	495	495	495	na
	TOTAL SALARY EXPENSE	0	17,122	25,332	26,588	26,588	26,588	1,256	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	1,407	1,878	1,939	1,939	1,939	61	103%
6902	WORKERS COMPENSATION INS	0	100	134	138	138	138	4	103%
6903	STATE WORKERS BENEFIT FUND	0	13	15	15	15	15	0	100%
6904	UNEMPLOYMENT INSURANCE	0	226	346	288	288	288	(58)	83%
6905	PERS	0	1,358	4,318	4,445	4,445	4,445	127	103%
6906	DISABILITY INSURANCE	0	19	60	61	61	61	1	102%
6907	LIFE INSURANCE	0	3	8	8	8	8	0	100%
6908	HEALTH INSURANCE	0	2,703	8,174	7,907	7,907	7,907	(267)	97%
6951	PERS BENEFIT EQUALIZATION FUND	0	466	1,111	1,590	1,590	1,590	479	143%
	TOTAL OTHER PAYROLL EXPENSE	0	6,295	16,044	16,391	16,391	16,391	347	
	TOTAL PAYROLL	0	23,417	41,376	42,979	42,979	42,979	1,603	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	0	1,420	3,710	1,995	1,995	1,995	(1,715)	54%
7510	POSTAGE	0	3	0	110	110	110	110	na
7601	PRINTING & DUPLICATING	0	0	0	1	1	1	1	na
8006	INSTRUCTIONAL SUPPLIES	0	131	40	40	40	40	0	100%
8201	CONFERENCE FEES	0	139	0	0	0	0	0	na
8205	EMPLOYEE TRAVEL	0	0	625	625	625	625	0	100%
8516	MEMBERSHIP FEES & DUES	0	0	250	250	250	250	0	100%
	TOTAL MATERIALS & SERVICES	0	1,693	4,625	3,021	3,021	3,021	(1,604)	
	TOTAL EXPENDITURES	0	25,110	46,001	46,000	46,000	46,000	(1)	
	TOTAL REQUIREMENTS	0	25,110	46,001	46,000	46,000	46,000	(1)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	(12,323)	(1)	0	0	0	1	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-172 HEALTH AND SAFETY ADULT EDUCATION									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	0	0	5,000	16,500	16,500	16,500	11,500	330%
4411	NON-CREDIT TUITION	0	16,625	15,000	10,000	10,000	10,000	(5,000)	67%
4501	INSTRUCTIONAL FEES	0	11,285	10,000	10,000	10,000	10,000	0	100%
4551	AMERICAN HEART FEES	0	17,358	15,000	22,000	22,000	22,000	7,000	147%
TOTAL RESOURCES		0	45,268	45,000	58,500	58,500	58,500	13,500	
REQUIREMENTS									
SALARY EXPENSE									
6302	PART TIME CLASSIFIED WAGES	0	0	0	0	0	0	0	na
6421	PART TIME INSTRUCTOR WAGES	0	6,502	3,441	4,000	4,000	4,000	559	116%
6442	SPECIAL PROJECT WAGES	0	8,502	11,194	10,000	10,000	10,000	(1,194)	89%
6701	STUDENT WAGES	0	871	1,000	1,000	1,000	1,000	0	100%
TOTAL SALARY EXPENSE		0	15,875	15,635	15,000	15,000	15,000	(635)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	0	1,124	1,592	1,071	1,071	1,071	(521)	67%
6902	WORKERS COMPENSATION INS	0	84	224	80	80	80	(144)	36%
6903	STATE WORKERS BENEFIT FUND	0	10	16	0	0	0	(16)	na
6904	UNEMPLOYMENT INSURANCE	0	256	288	210	210	210	(78)	73%
6905	PERS	0	285	512	1,420	1,420	1,420	908	277%
6951	PERS BENEFIT EQUALIZATION FUND	0	146	320	837	837	837	517	262%
TOTAL OTHER PAYROLL EXPENSE		0	1,905	2,952	3,618	3,618	3,618	666	
TOTAL PAYROLL		0	17,780	18,587	18,618	18,618	18,618	31	
MATERIALS & SERVICES									
7510	POSTAGE	0	294	200	160	160	160	(40)	80%
7521	SHIPPING & FREIGHT	0	107	125	100	100	100	(25)	80%
7601	PRINTING & DUPLICATING	0	306	200	0	0	0	(200)	na
8006	INSTRUCTIONAL SUPPLIES	0	12,505	25,438	10,100	10,100	10,100	(15,338)	40%
8201	CONFERENCE FEES	0	0	150	150	150	150	0	100%
8205	EMPLOYEE TRAVEL	0	0	300	300	300	300	0	100%
TOTAL MATERIALS & SERVICES		0	13,212	26,413	10,810	10,810	10,810	(15,603)	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	801	0	0	0	0	0	na
TOTAL TRANSFERS		0	801	0	0	0	0	0	
						10,810	10,810		
TOTAL EXPENDITURES		0	31,793	45,000	29,428	29,428	29,428	(15,572)	
TOTAL REQUIREMENTS		0	31,793	45,000	29,428	29,428	29,428	(15,572)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	13,475	0	29,072	29,072	29,072	29,072	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-216 HEALTH OCCUPATIONS CUSTOMIZED TRAINING									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	0	21,354	33,463	33,463	33,463	33,463	0	100%
4559	TESTING FEES	0	400	600	600	600	600	0	100%
4703	CUSTOMIZED TRAINING REVENUE	0	73,756	80,000	12,000	12,000	12,000	(68,000)	15%
TOTAL RESOURCES		0	95,510	114,063	46,063	46,063	46,063	(68,000)	
REQUIREMENTS									
SALARY EXPENSE									
6421	PART TIME INSTRUCTOR WAGES	0	37,006	59,511	21,610	21,610	21,610	(37,901)	36%
6442	SPECIAL PROJECT WAGES	0	8,717	14,800	2,700	2,700	2,700	(12,100)	18%
TOTAL SALARY EXPENSE		0	45,723	74,311	24,310	24,310	24,310	(50,001)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	0	3,493	8,000	1,860	1,860	1,860	(6,140)	23%
6902	WORKERS COMPENSATION INS	0	242	2,500	129	129	129	(2,371)	5%
6903	STATE WORKERS BENEFIT FUND	0	26	2,000	0	0	0	(2,000)	na
6904	UNEMPLOYMENT INSURANCE	0	799	60	365	365	365	305	608%
6905	PERS	0	2,746	404	2,465	2,465	2,465	2,061	610%
6951	PERS BENEFIT EQUALIZATION FUND	0	1,409	4,036	1,454	1,454	1,454	(2,582)	36%
TOTAL OTHER PAYROLL EXPENSE		0	8,715	17,000	6,273	6,273	6,273	(10,727)	
TOTAL PAYROLL		0	54,438	91,311	30,583	30,583	30,583	(60,728)	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	0	5,083	14,259	8,000	8,000	8,000	(6,259)	56%
7210	OTHER CONTRACTED SERVICES	0	0	364	364	364	364	0	100%
7510	POSTAGE	0	17	0	0	0	0	0	na
7521	SHIPPING & FREIGHT	0	30	57	57	57	57	0	100%
7601	PRINTING & DUPLICATING	0	554	550	550	550	550	0	100%
8006	INSTRUCTIONAL SUPPLIES	0	6,043	4,399	4,399	4,399	4,399	0	100%
8201	CONFERENCE FEES	0	175	350	350	350	350	0	100%
8205	EMPLOYEE TRAVEL	0	27	340	300	300	300	(40)	88%
8508	EQUIPMENT REPAIR	0	0	115	115	115	115	0	100%
8509	FOOD & REFRESHMENTS	0	95	78	78	78	78	0	100%
8517	MISCELLANEOUS FEES	0	60	280	280	280	280	0	100%
8803	INSTRUCTIONAL EQUIPMENT <\$5000	0	0	1,960	2,000	2,000	2,000	40	102%
TOTAL MATERIALS & SERVICES		0	12,084	22,752	16,493	16,493	16,493	(6,259)	
						16,493	16,493		
TOTAL EXPENDITURES		0	66,522	114,063	47,076	47,076	47,076	(66,987)	
TOTAL REQUIREMENTS		0	66,522	114,063	47,076	47,076	47,076	(66,987)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
	UNAPPROPRIATED ENDING FUND BALANCE	0	28,988	0	(1,013)	(1,013)	(1,013)	(1,013)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-225	CUSTOMIZED TRAINING								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	(215)	0	0	0	0	0	na
4559	TESTING FEES	0	1,000	1,000	0	0	0	(1,000)	na
4703	CUSTOMIZED TRAINING REVENUE	0	36,955	50,000	150,000	150,000	150,000	100,000	300%
	TOTAL RESOURCES	0	37,740	51,000	150,000	150,000	150,000	99,000	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	0	16,396	10,000	0	0	0	(10,000)	na
6421	PART TIME INSTRUCTOR WAGES	0	0	10,000	0	0	0	(10,000)	na
6442	SPECIAL PROJECT WAGES	0	1,628	0	0	0	0	0	na
6801	EMPLOYEE TAXABLE ALLOWANCE	0	330	0	0	0	0	0	na
	TOTAL SALARY EXPENSE	0	18,354	20,000	0	0	0	(20,000)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	1,586	1,530	0	0	0	(1,530)	na
6902	WORKERS COMPENSATION INS	0	114	151	0	0	0	(151)	na
6903	STATE WORKERS BENEFIT FUND	0	10	1	0	0	0	(1)	na
6904	UNEMPLOYMENT INSURANCE	0	283	340	0	0	0	(340)	na
6905	PERS	0	2,466	180	0	0	0	(180)	na
6906	DISABILITY INSURANCE	0	39	0	0	0	0	0	na
6907	LIFE INSURANCE	0	6	0	0	0	0	0	na
6908	HEALTH INSURANCE	0	5,122	0	0	0	0	0	na
6951	PERS BENEFIT EQUALIZATION FUND	0	796	58	0	0	0	(58)	na
	TOTAL OTHER PAYROLL EXPENSE	0	10,422	2,260	0	0	0	(2,260)	
	TOTAL PAYROLL	0	28,776	22,260	0	0	0	(22,260)	
	MATERIALS & SERVICES								
7206	INSTRUCTIONAL CONTRACTED SERV	0	8,716	7,000	122,057	122,057	122,057	115,057	1744%
7210	OTHER CONTRACTED SERVICES	0	0	6,000	6,000	6,000	6,000	0	100%
7510	POSTAGE	0	18	140	140	140	140	0	100%
7521	SHIPPING & FREIGHT	0	0	100	100	100	100	0	100%
7601	PRINTING & DUPLICATING	0	577	1,000	1,000	1,000	1,000	0	100%
8006	INSTRUCTIONAL SUPPLIES	0	2,631	5,000	5,000	5,000	5,000	0	100%
8009	OFFICE SUPPLIES	0	9	2,000	2,000	2,000	2,000	0	100%
8201	CONFERENCE FEES	0	0	2,000	2,000	2,000	2,000	0	100%
8205	EMPLOYEE TRAVEL	0	412	3,000	3,000	3,000	3,000	0	100%
8509	FOOD & REFRESHMENTS	0	0	500	500	500	500	0	100%
8515	MEETING & CONFERENCE EXPENSE	0	0	1,000	1,000	1,000	1,000	0	100%
8516	MEMBERSHIP FEES & DUES	0	250	1,000	1,000	1,000	1,000	0	100%
	TOTAL MATERIALS & SERVICES	0	12,613	28,740	143,797	143,797	143,797	115,057	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
						143,797	143,797		
	TOTAL EXPENDITURES	0	41,389	51,000	143,797	143,797	143,797	92,797	
	TOTAL REQUIREMENTS	0	41,389	51,000	143,797	143,797	143,797	92,797	
	UNAPPROPRIATED ENDING FUND BALANCE	0	(3,649)	0	6,203	6,203	6,203	6,203	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-259	OCCLA DIRECTORS GROUP								
	RESOURCES								
4166	OCCLA DIRECTORS GROUP	0	0	0	155,000	155,000	155,000	155,000	na
TOTAL RESOURCES		0	0	0	155,000	155,000	155,000	155,000	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7901	SUBSCRIPTIONS	0	0	0	145,000	145,000	145,000	145,000	na
8009	OFFICE SUPPLIES	0	0	0	5,000	5,000	5,000	5,000	na
8205	EMPLOYEE TRAVEL	0	0	0	5,000	5,000	5,000	5,000	na
TOTAL MATERIALS & SERVICES		0	0	0	155,000	155,000	155,000	155,000	
						155,000	155,000		
TOTAL EXPENDITURES		0	0	0	155,000	155,000	155,000	155,000	
TOTAL REQUIREMENTS		0	0	0	155,000	155,000	155,000	155,000	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-265 NON-REIMBURSABLE COMMUNITY EDUCATION									
RESOURCES									
3000	NET ASSETS/FUND BALANCE	0	10,635	20,000	0	0	20,000	0	100%
4411	NON-CREDIT TUITION	0	11,736	15,000	15,000	15,000	15,000	0	100%
4501	INSTRUCTIONAL FEES	0	880	1,500	1,500	1,500	1,500	0	100%
TOTAL RESOURCES		0	23,251	36,500	16,500	16,500	36,500	0	
REQUIREMENTS									
SALARY EXPENSE									
6421	PART TIME INSTRUCTOR WAGES	0	75	3,500	3,500	3,500	3,500	0	100%
6442	SPECIAL PROJECT WAGES	0	244	879	0	0	0	(879)	na
TOTAL SALARY EXPENSE		0	319	4,379	3,500	3,500	3,500	(879)	
OTHER PAYROLL EXPENSE									
6901	SOCIAL SECURITY	0	24	335	268	268	268	(67)	80%
6902	WORKERS COMPENSATION INS	0	2	33	19	19	19	(14)	58%
6903	STATE WORKERS BENEFIT FUND	0	1	1	0	0	0	(1)	na
6904	UNEMPLOYMENT INSURANCE	0	6	74	53	53	53	(21)	72%
6905	PERS	0	0	143	355	355	355	212	248%
6951	PERS BENEFIT EQUALIZATION FUND	0	0	46	209	209	209	163	454%
TOTAL OTHER PAYROLL EXPENSE		0	33	632	904	904	904	272	
TOTAL PAYROLL		0	352	5,011	4,404	4,404	4,404	(607)	
MATERIALS & SERVICES									
7206	INSTRUCTIONAL CONTRACTED SERV	0	2,320	20,121	16,121	16,121	16,121	(4,000)	80%
7510	POSTAGE	0	2	0	0	0	0	0	na
7702	FACILITY LEASE	0	0	1,000	1,000	1,000	1,000	0	100%
8006	INSTRUCTIONAL SUPPLIES	0	703	4,000	4,000	4,000	4,000	0	100%
8201	CONFERENCE FEES	0	0	2,368	2,368	2,368	2,368	0	100%
8202	FIELD TRIP EXPENSE	0	25	2,000	2,000	2,000	2,000	0	100%
8205	EMPLOYEE TRAVEL	0	166	2,000	2,000	2,000	2,000	0	100%
TOTAL MATERIALS & SERVICES		0	3,216	31,489	27,489	27,489	27,489	(4,000)	
TOTAL EXPENDITURES		0	3,568	36,500	31,893	31,893	31,893	(4,607)	
TOTAL REQUIREMENTS		0	3,568	36,500	31,893	31,893	31,893	(4,607)	
UNAPPROPRIATED ENDING FUND BALANCE		0	19,683	0	(15,393)	(15,393)	4,607	4,607	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-266	ELDERHOSTEL								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	15,563	12,000	0	0	0	(12,000)	na
4411	NON-CREDIT TUITION	0	27,774	15,000	35,035	35,035	35,035	20,035	234%
TOTAL RESOURCES		0	43,337	27,000	35,035	35,035	35,035	8,035	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7510	POSTAGE	0	1	0	0	0	0	0	na
8006	INSTRUCTIONAL SUPPLIES	0	1,711	312	312	312	312	0	100%
8202	FIELD TRIP EXPENSE	0	20,208	16,337	16,337	16,337	16,337	0	100%
8205	EMPLOYEE TRAVEL	0	100	0	0	0	0	0	na
8509	FOOD & REFRESHMENTS	0	11,759	10,351	10,351	10,351	10,351	0	100%
TOTAL MATERIALS & SERVICES		0	33,779	27,000	27,000	27,000	27,000	0	
						27,000	27,000		
TOTAL EXPENDITURES		0	33,779	27,000	27,000	27,000	27,000	0	
TOTAL REQUIREMENTS		0	33,779	27,000	27,000	27,000	27,000	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	9,558	0	8,035	8,035	8,035	8,035	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-296	BUILDING LEASE								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	77,017	70,000	58,000	58,000	58,000	(12,000)	83%
4671	LEASE REVENUE	0	209,845	503,838	172,343	172,343	172,343	(331,495)	34%
	TOTAL RESOURCES	0	286,862	573,838	230,343	230,343	230,343	(343,495)	
	REQUIREMENTS								
	SALARY EXPENSE								
6301	FULL TIME CLASSIFIED WAGES	0	17,190	17,867	32,514	32,514	14,730	(3,137)	82%
	TOTAL SALARY EXPENSE	0	17,190	17,867	32,514	32,514	14,730	(3,137)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	0	1,216	1,267	2,487	2,487	1,127	(140)	89%
6902	WORKERS COMPENSATION INS	0	714	713	1,297	1,297	588	(125)	82%
6903	STATE WORKERS BENEFIT FUND	0	13	15	29	29	15	0	100%
6904	UNEMPLOYMENT INSURANCE	0	277	322	488	488	221	(101)	69%
6905	PERS	0	2,395	2,987	3,297	3,297	1,494	(1,493)	50%
6906	DISABILITY INSURANCE	0	40	42	76	76	35	(7)	83%
6907	LIFE INSURANCE	0	8	8	16	16	8	0	100%
6908	HEALTH INSURANCE	0	8,237	8,354	8,894	8,894	4,447	(3,907)	53%
6951	PERS BENEFIT EQUALIZATION FUND	0	739	768	1,944	1,944	881	113	115%
	TOTAL OTHER PAYROLL EXPENSE	0	13,639	14,476	18,528	18,528	8,816	(5,660)	
	TOTAL PAYROLL	0	30,829	32,343	51,042	51,042	23,546	(8,797)	
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	1,234	11,637	6,972	6,972	6,972	(4,665)	60%
7510	POSTAGE	0	0	100	100	100	100	0	100%
8001	BUILDING MAINTENANCE SUPPLIES	0	1,438	1,431	3,437	3,437	3,437	2,006	240%
8002	CLEANING SUPPLIES	0	0	1,912	1,107	1,107	1,107	(805)	58%
8003	CUSTODIAL DISPOSABLES	0	(151)	5,000	481	481	481	(4,519)	10%
8205	EMPLOYEE TRAVEL	0	27	3,012	3,655	3,655	3,655	643	121%
8401	UTILITIES/ELECTRIC	0	8,675	12,000	18,057	18,057	18,057	6,057	150%
8402	UTILITIES/NATURAL GAS	0	2,088	5,826	3,743	3,743	3,743	(2,083)	64%
8404	UTILITIES/WATER & SEWER	0	2,677	21,500	7,113	7,113	7,113	(14,387)	33%
8508	EQUIPMENT REPAIR	0	0	0	4,156	4,156	4,156	4,156	na
8517	MISCELLANEOUS FEES	0	2,209	2,500	2,750	2,750	2,750	250	110%
8805	OTHER MINOR EQUIPMENT <\$5000	0	0	2,739	395	395	395	(2,344)	14%
	TOTAL MATERIALS & SERVICES	0	18,197	67,657	51,966	51,966	51,966	(15,691)	
	TRANSFERS								
9901	TRANSFER TO GENERAL FUND	0	150,200	473,838	172,000	172,000	154,834	(319,004)	33%
9951	INTR DEPT SVCS IT	0	853	0	0	0	0	0	na
	TOTAL TRANSFERS	0	151,053	473,838	172,000	172,000	154,834	(319,004)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
						223,966	206,800		
	TOTAL EXPENDITURES	0	200,079	573,838	275,008	275,008	230,346	(343,492)	
	TOTAL REQUIREMENTS	0	200,079	573,838	275,008	275,008	230,346	(343,492)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	86,783	0	(44,665)	(44,665)	(3)	(3)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-297	FOOD SERVICE								
	RESOURCES								
4624	FOOD SERVICE CONTRACT REV	0	0	0	5,000	5,000	5,000	5,000	na
	TOTAL RESOURCES	0	0	0	5,000	5,000	5,000	5,000	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	5,000	5,000	5,000	5,000	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
600-00-318	DUAL CREDIT ENROLLMENT GRANT								
	RESOURCES								
4901	TRANSFER FROM GENERAL FUND	0	0	0	96,000	96,000	96,000	96,000	na
	TOTAL RESOURCES	0	0	0	96,000	96,000	96,000	96,000	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	0	0	96,000	96,000	96,000	96,000	na
	TOTAL MATERIALS & SERVICES	0	0	0	96,000	96,000	96,000	96,000	
						96,000	96,000		
	TOTAL EXPENDITURES	0	0	0	96,000	96,000	96,000	96,000	
	TOTAL REQUIREMENTS	0	0	0	96,000	96,000	96,000	96,000	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
601	COLLEGE BOOKSTORE								
601-00-000	COLLEGE BOOKSTORE								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	275,178	205,345	135,000	95,000	95,000	95,000	(40,000)	70%
4491	BANK CARD DISCOUNT FEES	(4,144)	(1,199)	(1,000)	(6,592)	(6,592)	(6,592)	(5,592)	659%
4801	BOOKSTORE SALES	269,204	212,721	200,000	200,000	200,000	200,000	0	100%
4802	BOOKSTORE CASH OVER/SHORT	25	(50)	50	0	0	0	(50)	na
5001	BOOKSTORE PURCHASES	(226,963)	(171,672)	(150,000)	(150,000)	(150,000)	(150,000)	0	100%
5002	PUBLISHER CREDITS	11,537	6,076	7,500	7,500	7,500	7,500	0	100%
	TOTAL RESOURCES	324,837	251,221	191,550	145,908	145,908	145,908	(45,642)	
	REQUIREMENTS								
	SALARY EXPENSE								
6107	FT PROFESSIONAL SUPPORT SALARIES	45,015	46,365	47,756	49,189	0	0	(47,756)	na
6107	FT PROFESSIONAL SUPPORT SALARIES	0	0	0	0	49,189	49,189	49,189	na
6302	PART TIME CLASSIFIED WAGES	16,886	16,871	16,652	11,365	0	0	(16,652)	na
6302	PART TIME CLASSIFIED WAGES	0	0	0	0	11,365	11,365	11,365	na
	TOTAL SALARY EXPENSE	61,901	63,236	64,408	60,554	60,554	60,554	(3,854)	
	OTHER PAYROLL EXPENSE								
6901	SOCIAL SECURITY	4,623	4,642	4,900	4,575	0	0	(4,900)	na
6901	SOCIAL SECURITY	0	0	0	0	4,575	4,575	4,575	na
6902	WORKERS COMPENSATION INS	328	333	341	321	0	0	(341)	na
6902	WORKERS COMPENSATION INS	0	0	0	0	321	321	321	na
6903	STATE WORKERS BENEFIT FUND	49	43	44	41	0	0	(44)	na
6903	STATE WORKERS BENEFIT FUND	0	0	0	0	41	41	41	na
6904	UNEMPLOYMENT INSURANCE	869	908	991	760	0	0	(991)	na
6904	UNEMPLOYMENT INSURANCE	0	0	0	0	760	760	760	na
6905	PERS	5,091	5,240	6,531	6,140	0	0	(6,531)	na
6905	PERS	0	0	0	0	6,140	6,140	6,140	na
6906	DISABILITY INSURANCE	106	108	112	116	0	0	(112)	na
6906	DISABILITY INSURANCE	0	0	0	0	116	116	116	na
6907	LIFE INSURANCE	16	16	16	16	0	0	(16)	na
6907	LIFE INSURANCE	0	0	0	0	16	16	16	na
6908	HEALTH INSURANCE	8,077	8,416	9,131	8,435	0	0	(9,131)	na
6908	HEALTH INSURANCE	0	0	0	0	8,435	8,435	8,435	na
6951	PERS BENEFIT EQUALIZATION FUND	2,751	2,689	2,770	3,621	0	0	(2,770)	na
6951	PERS BENEFIT EQUALIZATION FUND	0	0	0	0	3,621	3,621	3,621	na
	TOTAL OTHER PAYROLL EXPENSE	21,910	22,395	24,836	24,025	24,025	24,025	(811)	
	TOTAL PAYROLL	83,811	85,631	89,244	84,579	84,579	84,579	(4,665)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
MATERIALS & SERVICES									
7102	COLLEGE PROMOTIONAL MATERIALS	54	119	2,000	250	0	0	(2,000)	na
7102	COLLEGE PROMOTIONAL MATERIALS	0	0	0	0	250	250	250	na
7114	PROGRAM ADVERTISING & PROMOTIONS	50	377	2,892	3,000	0	0	(2,892)	na
7114	PROGRAM ADVERTISING & PROMOTIONS	0	0	0	0	3,000	3,000	3,000	na
7210	OTHER CONTRACTED SERVICES	2,306	1,978	4,000	3,489	0	0	(4,000)	na
7210	OTHER CONTRACTED SERVICES	0	0	0	0	3,489	3,489	3,489	na
7213	SOFTWARE & LICENSES	0	0	5,000	828	0	0	(5,000)	na
7213	SOFTWARE & LICENSES	0	0	0	0	828	828	828	na
7510	POSTAGE	150	90	500	150	0	0	(500)	na
7510	POSTAGE	0	0	0	0	150	150	150	na
7521	SHIPPING & FREIGHT	5,557	6,269	10,000	7,000	0	0	(10,000)	na
7521	SHIPPING & FREIGHT	0	0	0	0	7,000	7,000	7,000	na
7601	PRINTING & DUPLICATING	25	30	200	60	0	0	(200)	na
7601	PRINTING & DUPLICATING	0	0	0	0	60	60	60	na
7702	FACILITY LEASE	25,200	25,200	25,200	0	0	0	(25,200)	na
8009	OFFICE SUPPLIES	707	2,051	4,000	2,000	0	0	(4,000)	na
8009	OFFICE SUPPLIES	0	0	0	0	2,000	2,000	2,000	na
8201	CONFERENCE FEES	0	0	475	475	0	0	(475)	na
8201	CONFERENCE FEES	0	0	0	0	475	475	475	na
8205	EMPLOYEE TRAVEL	596	605	5,000	1,000	0	0	(5,000)	na
8205	EMPLOYEE TRAVEL	0	0	0	0	1,000	1,000	1,000	na
8509	FOOD & REFRESHMENTS	0	34	500	100	0	0	(500)	na
8509	FOOD & REFRESHMENTS	0	0	0	0	100	100	100	na
8512	GIFTS EXPENSE	0	40	40	0	0	0	(40)	na
8516	MEMBERSHIP FEES & DUES	600	300	500	800	0	0	(500)	na
8516	MEMBERSHIP FEES & DUES	0	0	0	0	800	800	800	na
8522	SIGNAGE	0	0	500	0	0	0	(500)	na
8801	FURNITURE <\$5000	435	0	0	0	0	0	0	na
8802	INFO TECH EQUIPMENT <\$5000	0	0	1,500	0	0	0	(1,500)	na
TOTAL MATERIALS & SERVICES		35,680	37,093	62,307	19,152	19,152	19,152	(43,155)	
CAPITAL OUTLAY									
9552	CONSTRUCTION & BLDG IMPROVEMENTS	0	6,775	0	0	0	0	0	na
TOTAL CAPITAL OUTLAY		0	6,775	0	0	0	0	0	
TRANSFERS									
9951	INTR DEPT SVCS IT	0	2,421	0	0	0	0	0	na
TOTAL TRANSFERS		0	2,421	0	0	0	0	0	
						19,152	19,152		
TOTAL EXPENDITURES		119,491	131,920	151,551	103,731	103,731	103,731	(47,820)	

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
REQUIREMENTS									
RESERVED FOR FUTURE EXPENDITURES									
9975	RESERVED FOR FUTURE EXPENDITURE	0	0	40,000	0	0	0	(40,000)	na
TOTAL RESERVED FOR FUTURE EXPENDITURES		0	0	40,000	0	0	0	(40,000)	
						0	0		
TOTAL REQUIREMENTS		119,491	131,920	191,551	103,731	103,731	103,731	(87,820)	
UNAPPROPRIATED ENDING FUND BALANCE		205,346	119,301	(1)	42,177	42,177	42,177	42,178	****%

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705	STUDENT CLUB FUND								
705-00-278	CO-CURRICULAR ACTIVITIES FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	0	0	0	1,000	1,000	1,000	1,000	na
4710	TICKET SALES	0	0	0	565	565	565	565	na
4901	TRANSFER FROM GENERAL FUND	0	5,000	5,000	5,000	5,000	5,000	0	100%
	TOTAL RESOURCES	0	5,000	5,000	6,565	6,565	6,565	1,565	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7210	OTHER CONTRACTED SERVICES	0	1,793	4,987	2,000	2,000	2,000	(2,987)	40%
7510	POSTAGE	0	1	0	0	0	0	0	na
7614	PROGRAM MARKETING PRINTING	0	0	0	200	200	200	200	na
7702	FACILITY LEASE	0	0	0	200	200	200	200	na
8006	INSTRUCTIONAL SUPPLIES	0	61	0	200	200	200	200	na
8204	NON-EMPLOYEE TRAVEL	0	0	0	1,900	1,900	1,900	1,900	na
8509	FOOD & REFRESHMENTS	0	294	13	500	500	500	487	3846%
	TOTAL MATERIALS & SERVICES	0	2,149	5,000	5,000	5,000	5,000	0	
						5,000	5,000		
	TOTAL EXPENDITURES	0	2,149	5,000	5,000	5,000	5,000	0	
	TOTAL REQUIREMENTS	0	2,149	5,000	5,000	5,000	5,000	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	2,851	0	1,565	1,565	1,565	1,565	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-50-282	FOUNDATION ENTERPRISE FUND								
	REQUIREMENTS								
	MATERIALS & SERVICES								
8510	FUNDRAISING COSTS	0	1,679	0	0	0	0	0	na
	TOTAL MATERIALS & SERVICES	0	1,679	0	0	0	0	0	
						0	0		
	TOTAL EXPENDITURES	0	1,679	0	0	0	0	0	
	TOTAL REQUIREMENTS	0	1,679	0	0	0	0	0	
	UNAPPROPRIATED ENDING FUND BALANCE	0	(1,679)	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-00-711	ENVIRONMENTAL CLUB FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	664	664	664	664	664	664	0	100%
TOTAL RESOURCES		664	664	664	664	664	664	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8523	STUDENT ACTIVITIES & EVENTS	0	0	664	664	0	0	(664)	na
8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	664	664	664	na
TOTAL MATERIALS & SERVICES		0	0	664	664	664	664	0	
						664	664		
TOTAL EXPENDITURES		0	0	664	664	664	664	0	
TOTAL REQUIREMENTS		0	0	664	664	664	664	0	
	UNAPPROPRIATED ENDING FUND BALANCE	664	664	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-00-712	PHI THETA KAPPA FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	918	1,136	1,500	1,500	1,500	1,500	0	100%
4622	MEMBERSHIP DUES REVENUE	1,550	1,325	3,000	1,500	1,500	1,500	(1,500)	50%
4704	FUNDRAISING REVENUE	4,303	5,778	8,000	13,000	13,000	13,000	5,000	163%
	TOTAL RESOURCES	6,771	8,239	12,500	16,000	16,000	16,000	3,500	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8201	CONFERENCE FEES	319	189	2,500	2,000	0	0	(2,500)	na
8201	CONFERENCE FEES	0	0	0	0	2,000	2,000	2,000	na
8206	STUDENT TRAVEL	1,677	4,054	4,600	6,500	0	0	(4,600)	na
8206	STUDENT TRAVEL	0	0	0	0	6,500	6,500	6,500	na
8510	FUNDRAISING COSTS	2,568	2,966	3,000	6,000	0	0	(3,000)	na
8510	FUNDRAISING COSTS	0	0	0	0	6,000	6,000	6,000	na
8516	MEMBERSHIP FEES & DUES	1,070	560	1,300	750	0	0	(1,300)	na
8516	MEMBERSHIP FEES & DUES	0	0	0	0	750	750	750	na
8523	STUDENT ACTIVITIES & EVENTS	0	0	1,100	750	0	0	(1,100)	na
8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	750	750	750	na
	TOTAL MATERIALS & SERVICES	5,634	7,769	12,500	16,000	16,000	16,000	3,500	
						16,000	16,000		
	TOTAL EXPENDITURES	5,634	7,769	12,500	16,000	16,000	16,000	3,500	
	TOTAL REQUIREMENTS	5,634	7,769	12,500	16,000	16,000	16,000	3,500	
	UNAPPROPRIATED ENDING FUND BALANCE	1,137	470	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-00-713	STUDENT COUNCIL FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	243	1,624	750	750	750	750	0	100%
4704	FUNDRAISING REVENUE	1,381	0	1,800	1,800	1,800	1,800	0	100%
	TOTAL RESOURCES	1,624	1,624	2,550	2,550	2,550	2,550	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8523	STUDENT ACTIVITIES & EVENTS	0	688	2,550	2,550	0	0	(2,550)	na
8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	2,550	2,550	2,550	na
	TOTAL MATERIALS & SERVICES	0	688	2,550	2,550	2,550	2,550	0	
						2,550	2,550		
	TOTAL EXPENDITURES	0	688	2,550	2,550	2,550	2,550	0	
	TOTAL REQUIREMENTS	0	688	2,550	2,550	2,550	2,550	0	
	UNAPPROPRIATED ENDING FUND BALANCE	1,624	936	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-20-714	STUDENT NURSE ASSOCIATION FUND								
	RESOURCES								
4622	MEMBERSHIP DUES REVENUE	0	0	0	0	500	500	500	na
4704	FUNDRAISING REVENUE	0	0	0	0	1,000	1,000	1,000	na
	TOTAL RESOURCES	0	0	0	0	1,500	1,500	1,500	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8523	STUDENT ACTIVITIES & EVENTS	0	0	0	1,500	1,500	1,500	1,500	na
	TOTAL MATERIALS & SERVICES	0	0	0	1,500	1,500	1,500	1,500	
						1,500	1,500		
	TOTAL EXPENDITURES	0	0	0	1,500	1,500	1,500	1,500	
	TOTAL REQUIREMENTS	0	0	0	1,500	1,500	1,500	1,500	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	(1,500)	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-00-716	DELTA ENERGY CLUB								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	428	284	284	284	284	284	0	100%
TOTAL RESOURCES		428	284	284	284	284	284	0	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8523	STUDENT ACTIVITIES & EVENTS	144	10	284	284	0	0	(284)	na
8523	STUDENT ACTIVITIES & EVENTS	0	0	0	0	284	284	284	na
TOTAL MATERIALS & SERVICES		144	10	284	284	284	284	0	
						284	284		
TOTAL EXPENDITURES		144	10	284	284	284	284	0	
TOTAL REQUIREMENTS		144	10	284	284	284	284	0	
	UNAPPROPRIATED ENDING FUND BALANCE	284	274	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
705-00-718	JUNTOS CLUB								
	RESOURCES								
4901	TRANSFER FROM GENERAL FUND	0	0	500	0	0	0	(500)	na
TOTAL RESOURCES		0	0	500	0	0	0	(500)	
	REQUIREMENTS								
	MATERIALS & SERVICES								
8523	STUDENT ACTIVITIES & EVENTS	0	0	500	0	0	0	(500)	na
TOTAL MATERIALS & SERVICES		0	0	500	0	0	0	(500)	
						0	0		
TOTAL EXPENDITURES		0	0	500	0	0	0	(500)	
TOTAL REQUIREMENTS		0	0	500	0	0	0	(500)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
800	FEDERAL STUDENT AID								
800-00-000	FEDERAL STUDENT AID								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	3	3	3	0	0	0	(3)	na
4611	INTEREST INVESTMENTS	0	1	0	0	0	0	0	na
	TOTAL RESOURCES	3	4	3	0	0	0	(3)	
	UNAPPROPRIATED ENDING FUND BALANCE	3	4	3	0	0	0	(3)	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
800-00-610 FEDERAL PELL GRANT PROGRAM									
RESOURCES									
4070	PELL GRANT RESOURCES	1,347,300	1,284,319	2,000,000	2,000,000	2,000,000	2,000,000	0	100%
4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	2,435	2,170	3,000	4,000	4,000	4,000	1,000	133%
TOTAL RESOURCES		1,349,735	1,286,489	2,003,000	2,004,000	2,004,000	2,004,000	1,000	
REQUIREMENTS									
MATERIALS & SERVICES									
7850	PELL GRANT AWARD	1,347,300	1,284,319	2,000,000	2,000,000	2,000,000	2,000,000	0	100%
8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	2,435	2,170	3,000	4,000	4,000	4,000	1,000	133%
TOTAL MATERIALS & SERVICES		1,349,735	1,286,489	2,003,000	2,004,000	2,004,000	2,004,000	1,000	
TOTAL EXPENDITURES		1,349,735	1,286,489	2,003,000	2,004,000	2,004,000	2,004,000	1,000	
TOTAL REQUIREMENTS		1,349,735	1,286,489	2,003,000	2,004,000	2,004,000	2,004,000	1,000	
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
800-00-612 FED SUP ED OPPORTUNITY GRANT PROGRAM									
RESOURCES									
4071	SUPPLEMENTAL ED OPP GRANT RESOURCES	31,725	27,300	41,450	40,000	40,000	40,000	(1,450)	97%
4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	0	0	1,500	1,500	1,500	1,500	0	100%
4901	TRANSFER FROM GENERAL FUND	10,575	9,100	10,000	10,000	10,000	10,000	0	100%
TOTAL RESOURCES		42,300	36,400	52,950	51,500	51,500	51,500	(1,450)	
REQUIREMENTS									
MATERIALS & SERVICES									
7852	SUPPLEMENTAL ED OPPORTUNITY GRANT AWARD	42,300	36,400	51,450	50,000	50,000	50,000	(1,450)	97%
8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	0	0	1,500	1,500	1,500	1,500	0	100%
TOTAL MATERIALS & SERVICES		42,300	36,400	52,950	51,500	51,500	51,500	(1,450)	
						51,500	51,500		
TOTAL EXPENDITURES		42,300	36,400	52,950	51,500	51,500	51,500	(1,450)	
TOTAL REQUIREMENTS		42,300	36,400	52,950	51,500	51,500	51,500	(1,450)	
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
800-00-614	FEDERAL WORK STUDY PROGRAM								
	RESOURCES								
4072	FEDERAL WORK STUDY PROGRAM RESOURCES	9,758	10,663	6,027	11,000	11,000	11,000	4,973	183%
4075	FEDERAL REIM OF ADMIN COST ALLOWANCE	0	0	500	500	500	500	0	100%
4901	TRANSFER FROM GENERAL FUND	3,253	0	2,750	2,750	2,750	2,750	0	100%
	TOTAL RESOURCES	13,011	10,663	9,277	14,250	14,250	14,250	4,973	
	REQUIREMENTS								
	SALARY EXPENSE								
6702	FWS AWARD WAGES	13,011	10,663	8,777	0	0	0	(8,777)	na
	TOTAL SALARY EXPENSE	13,011	10,663	8,777	0	0	0	(8,777)	
	TOTAL PAYROLL	13,011	10,663	8,777	0	0	0	(8,777)	
	MATERIALS & SERVICES								
8530	ADMIN COST ALLOWANCE PAID TO COLLEGE	0	0	500	500	500	500	0	100%
	TOTAL MATERIALS & SERVICES	0	0	500	500	500	500	0	
						500	500		
	TOTAL EXPENDITURES	13,011	10,663	9,277	500	500	500	(8,777)	
	TOTAL REQUIREMENTS	13,011	10,663	9,277	500	500	500	(8,777)	
	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	13,750	13,750	13,750	13,750	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
800-00-616 WM D FORD FED LOAN PROGRAM									
RESOURCES									
4073	DL RESOURCES-SUBSIDIZED	592,449	487,790	550,000	550,000	550,000	550,000	0	100%
4074	DL RESOURCES-UNSUBSIDIZED	587,442	526,328	550,000	550,000	550,000	550,000	0	100%
TOTAL RESOURCES		1,179,891	1,014,118	1,100,000	1,100,000	1,100,000	1,100,000	0	
REQUIREMENTS									
MATERIALS & SERVICES									
7870	DIRECT LOAN-SUBSIDIZED	592,449	487,790	550,000	550,000	550,000	550,000	0	100%
7872	DIRECT LOAN-UNSUB	587,442	526,328	550,000	550,000	550,000	550,000	0	100%
TOTAL MATERIALS & SERVICES		1,179,891	1,014,118	1,100,000	1,100,000	1,100,000	1,100,000	0	
						1,100,000	1,100,000		
TOTAL EXPENDITURES		1,179,891	1,014,118	1,100,000	1,100,000	1,100,000	1,100,000	0	
TOTAL REQUIREMENTS		1,179,891	1,014,118	1,100,000	1,100,000	1,100,000	1,100,000	0	
UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
805	SCHOLARSHIP FUND								
805-00-000	SCHOLARSHIP FUND								
	RESOURCES								
3000	NET ASSETS/FUND BALANCE	5,407	5,173	5,000	5,000	5,000	5,000	0	100%
4191	OREGON OPPORTUNITY GRANT RESOURCES	0	108,323	0	0	0	0	0	na
4192	OSAC SCHOLARSHIP RESOURCES	11,000	18,401	15,000	20,000	20,000	20,000	5,000	133%
4194	OREGON PROMISE RESOURCES	0	81,324	200,000	200,000	200,000	200,000	0	100%
4691	FOUNDATION SCHOLARSHIP RESOURCES	85,912	119,023	120,000	120,000	135,000	135,000	15,000	113%
4692	FOUNDATION EMERGENCY STUDENT RESOURCES	1,250	2,377	2,500	2,500	5,000	5,000	2,500	200%
4693	FOUNDATION SCHOLARSHIP RESOURCE-GED	760	1,500	1,500	5,000	3,860	3,860	2,360	257%
4695	THIRD PARTY SCHOLARSHIP RESOURCES	83,343	92,519	100,000	100,000	100,000	100,000	0	100%
4696	CREDIT BASED EDUCATION LOAN RESOURCES	48,497	21,500	40,000	40,000	40,000	40,000	0	100%
4901	TRANSFER FROM GENERAL FUND	70,798	46,948	50,000	100,000	80,000	80,000	30,000	160%
	TOTAL RESOURCES	306,967	497,088	534,000	592,500	588,860	588,860	54,860	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7874	CREDIT BASED EDUCATION LOAN	48,497	20,500	40,000	40,000	40,000	40,000	0	100%
7875	FOUNDATION EMERGENCY STUDENT AWARD	1,250	2,377	2,500	2,500	5,000	5,000	2,500	200%
7880	FOUNDATION SCHOLARSHIP AWARD	85,912	118,523	118,460	120,000	135,000	135,000	16,540	114%
7881	FOUNDATION GED SCHOLARSHIP AWARD	760	1,500	3,040	5,000	3,860	3,860	820	127%
7882	THIRD PARTY SCHOLARSHIP AWARD	83,577	87,998	105,000	105,000	105,000	105,000	0	100%
7885	OSAC SCHOLARSHIP AWARD	11,000	0	15,000	20,000	20,000	20,000	5,000	133%
7886	OREGON PROMISE AWARDS	0	130,282	200,000	200,000	200,000	200,000	0	100%
8308	GORGE SCHOLAR TUITION WAIVERS	70,798	46,948	50,000	100,000	80,000	80,000	30,000	160%
	TOTAL MATERIALS & SERVICES	301,794	408,128	534,000	592,500	588,860	588,860	54,860	
						588,860	588,860		
	TOTAL EXPENDITURES	301,794	408,128	534,000	592,500	588,860	588,860	54,860	
	TOTAL REQUIREMENTS	301,794	408,128	534,000	592,500	588,860	588,860	54,860	
	UNAPPROPRIATED ENDING FUND BALANCE	5,173	88,960	0	0	0	0	0	na

Account	Desc	Actual 2015-16	Actual 2016-17	Current 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19	\$Chg Incr(Decr)	% of Prior Bgt
805-00-801	OREGON OPPORTUNITY GRANT								
	RESOURCES								
4191	OREGON OPPORTUNITY GRANT RESOURCES	0	222,805	300,000	300,000	300,000	300,000	0	100%
4192	OSAC SCHOLARSHIP RESOURCES	0	0	0	20,000	20,000	20,000	20,000	na
	TOTAL RESOURCES	0	222,805	300,000	320,000	320,000	320,000	20,000	
	REQUIREMENTS								
	MATERIALS & SERVICES								
7884	OREGON OPPORTUNITY GRANT AWARD	0	289,875	300,000	300,000	300,000	300,000	0	100%
7885	OSAC SCHOLARSHIP AWARD	0	18,401	0	20,000	20,000	20,000	20,000	na
	TOTAL MATERIALS & SERVICES	0	308,276	300,000	320,000	320,000	320,000	20,000	
						320,000	320,000		
	TOTAL EXPENDITURES	0	308,276	300,000	320,000	320,000	320,000	20,000	
	TOTAL REQUIREMENTS	0	308,276	300,000	320,000	320,000	320,000	20,000	
	UNAPPROPRIATED ENDING FUND BALANCE	0	(85,471)	0	0	0	0	0	na

DEBT SERVICE SCHEDULES

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

Date	2012 GO Refunding Bonds		2012 GO Refunding Bonds		2012 GO Refunding Bonds		2012 GO Refunding Bonds		Aggregate Interest	Aggregate Debt Service	Fiscal Total	2012 CUSIP	2005 CUSIP
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest					
6/15/2012		0.00	625,000.00	366,878.13	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	0.00	353,771.88	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	710,000.00	250,665.63	1,314,437.51	1,314,437.51	197659CF0		
12/15/2013		205,912.50		31,703.13	0.00	237,615.63	0.00	237,615.63	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	875,000.00	237,615.63	1,350,231.26	1,350,231.26	197659CG8	197659BQ7 & CA1	
12/15/2014	140,000.00	204,562.50	810,000.00	16,200.00	950,000.00	220,762.50	950,000.00	220,762.50	1,391,525.00	1,391,525.00	197659CH6		
6/15/2015		203,162.50		0.00	0.00	203,162.50	0.00	203,162.50	203,162.50	203,162.50			
12/15/2015	1,015,000.00	203,162.50	0.00	0.00	1,015,000.00	203,162.50	1,015,000.00	203,162.50	1,421,325.00	1,421,325.00	197659CJ2		
6/15/2016		193,012.50		0.00	0.00	193,012.50	0.00	193,012.50	1,511,025.00	1,511,025.00	197659CK9		
12/15/2016	1,125,000.00	193,012.50	0.00	0.00	1,125,000.00	193,012.50	1,125,000.00	193,012.50	1,498,525.00	1,498,525.00	197659CL7		
6/15/2017		181,762.50		0.00	0.00	181,762.50	0.00	181,762.50	1,539,475.00	1,539,475.00	197659CM5		
12/15/2017	1,135,000.00	181,762.50	0.00	0.00	1,135,000.00	181,762.50	1,135,000.00	181,762.50	1,604,225.00	1,604,225.00	197659CN3		
6/15/2018		164,737.50		0.00	0.00	164,737.50	0.00	164,737.50	1,620,075.00	1,620,075.00	197659CP8, CO6, CR4		
12/15/2018	1,210,000.00	164,737.50	0.00	0.00	1,210,000.00	164,737.50	1,210,000.00	164,737.50	1,661,150.00	1,661,150.00	197659CS2, CT0, CU7		
6/15/2019		149,612.50		0.00	0.00	149,612.50	0.00	149,612.50	1,703,550.00	1,703,550.00	197659CV5 & CW3		
12/15/2019	1,305,000.00	149,612.50	0.00	0.00	1,305,000.00	149,612.50	1,305,000.00	149,612.50	1,751,450.00	1,751,450.00	197659CX1, CY9, CZ6		
6/15/2020		130,037.50		0.00	0.00	130,037.50	0.00	130,037.50	1,794,200.00	1,794,200.00	197659DA0, DB8, DC6, DD4		
12/15/2020	1,360,000.00	130,037.50	0.00	0.00	1,360,000.00	130,037.50	1,360,000.00	130,037.50	2,153,071.90	2,153,071.90			
6/15/2021		110,575.00		0.00	0.00	110,575.00	0.00	110,575.00					
12/15/2021	1,440,000.00	110,575.00	0.00	0.00	1,440,000.00	110,575.00	1,440,000.00	110,575.00					
6/15/2022		86,775.00		0.00	0.00	86,775.00	0.00	86,775.00					
12/15/2022	1,530,000.00	86,775.00	0.00	0.00	1,530,000.00	86,775.00	1,530,000.00	86,775.00					
6/15/2023		60,725.00		0.00	0.00	60,725.00	0.00	60,725.00					
12/15/2023	1,630,000.00	60,725.00	0.00	0.00	1,630,000.00	60,725.00	1,630,000.00	60,725.00					
6/15/2024		29,600.00		0.00	0.00	29,600.00	0.00	29,600.00					
12/15/2024	1,735,000.00	29,600.00	0.00	0.00	1,735,000.00	29,600.00	1,735,000.00	29,600.00					
6/15/2025		3,956,481.25		551,590.65	16,645,000.00	4,508,071.90	16,645,000.00	4,508,071.90					
Totals	13,790,000.00	3,956,481.25	2,855,000.00	551,590.65	16,645,000.00	4,508,071.90	16,645,000.00	4,508,071.90	21,153,071.90	21,153,071.90			

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
Totals	3,570,327.10		4,088,394.14	7,658,721.24	7,658,721.24
Dated Date			4/23/2003		
Delivery Date			4/23/2003		
Last Maturity			6/30/2028		

BOND 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

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 2018-19, as approved by the Budget Committee on May 24, 2018 (with four modifications attached, totalling \$8,820 in net positive GF impact) in the total amount of \$22,716,263 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, 2018, and for the purposes shown below are hereby appropriated:

Resolution Adopting the Budget:

GENERAL FUND

Appropriations by Budget Category

Instruction	\$	3,793,265
Academic Support		1,331,635
Student Services		1,245,248
Institutional Support		1,969,657
Financial Aid		21,448
Plant Operations & Maintenance		1,133,585
Contingency		239,846
Debt Service		34,430
Transfers to Special Funds		213,000
Total General Fund Appropriations	\$	9,982,114
Reserved for Future Expenditure		-
Total Unappropriated Ending Fund Balance		1,087,668
Total General Fund Requirements	\$	11,069,782

SPECIAL REVENUE FUNDS

GRANT FUND

Personnel Services		746,064
Materials & Services		761,144
Transfer to General Fund		3,816
Total Appropriation	\$	1,511,024
Reserved for Future Expenditure		-
Unappropriated Ending Fund Balance		-
Total Requirements	\$	1,511,024

INTERNAL SERVICES FUND

Materials & Services		49,979
Total Appropriation	\$	49,979
Reserved for Future Expenditure		-
Unappropriated Ending Fund Balance		-
Total Requirements	\$	49,979

BUILDING LEASE FUND

Personnel Services	23,543
Materials & Services	51,966
Transfers to General Fund	154,834
Total Appropriation	\$ 230,343
Total Unappropriated Ending Fund Balance	
Total Requirements	\$ 230,343

CAPITAL PROJECTS FUND

Materials & Services	-
Debt Service	94,000
Total Appropriation	\$ 94,000
Total Unappropriated Ending Fund Balance	7,000
Total Requirements	\$ 101,000

DEBT SERVICE FUND - DISTRICT G.O. BONDS

Debt Service	1,539,476
Total Appropriation	\$ 1,539,476
Total Unappropriated Ending Fund Balance	35,934
Total Requirements	\$ 1,575,410

DEBT SERVICE FUND - PENSION BONDS

Debt Service	347,718
Total Appropriation	\$ 347,718
Reserved for Future Expenditure	1,012,499
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 1,360,217

RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE

Materials & Services	22,200
Capital Outlay	202,869
Total Appropriation	\$ 225,069
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 225,069

RESERVE FUND - GENERAL OPERATIONS

Materials & Services	892,838
Transfers	-
Total Appropriation	\$ 892,838
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 892,838

RESERVE FUND - EDUCATION RESOURCE PLANNING (ERP)

Materials & Services	145,767
Debt Service	96,662
Total Appropriation	\$ 242,429
Reserved for Future Expenditure	457,573
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 700,002

ENTERPRISE FUNDS

Personnel Services	124,083
Materials & Services	479,610
Total Appropriation	\$ 603,693
Reserved for Future Expenditure	
Total Unappropriated Ending Fund Balance	57,237
Total Requirements	\$ 660,930

COLLEGE BOOKSTORE ENTERPRISE FUND

Personnel Services	84,579
Materials & Services	19,152
Total Appropriation	\$ 103,731
Reserved for Future Expenditure	
Total Unappropriated Ending Fund Balance	42,177
Total Requirements	\$ 145,908

STUDENT FUND

Materials & Services	25,998
Total Appropriation	\$ 25,998
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 25,998

FINANCIAL AID FUND

Personnel Services	-
Materials & Services	3,258,903
Total Appropriation	\$ 3,258,903
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 3,258,903

SCHOLARSHIP FUND

Materials & Services	908,860
Total Appropriation	\$ 908,860
Reserved for Future Expenditure	-
Total Unappropriated Ending Fund Balance	-
Total Requirements	\$ 908,860

GRAND TOTAL APPROPRIATIONS	\$ 20,016,175
Reserved for Future Expenditure	1,470,072
Grand Total Unappropriated Ending Fund Balance	1,230,016
Grand Total Budget	\$ 22,716,263

Resolution Imposing and Categorizing Taxes - Combined:

	Subject to the Education Limitation	Excluded from Limitation
General Fund	\$0.2703/\$1,000	\$ -
Debt Service Fund - District G.O. Bonds	\$ -	\$ 1,539,475

The above resolution statements were approved and declared adopted combined with the modifications noted on this twelfth day of June 2018.

Approved by the CGCC Board of Education 6/12/18

Signature & Title

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

FORM ED-50 2018-2019

To assessor of Hood River County

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

Check here if this is an amended form.

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

<u>400 East Scenic Drive</u>	<u>The Dalles</u>	<u>OR</u>	<u>97058</u>	
Mailing Address of District	City	State	Zip	Date Submitted
<u>Eric Stasak</u>	<u>Chief Financial Officer</u>	<u>541 506 6050</u>		<u>estasak@cgcc.edu</u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to	
	Education Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) 1	0.2703	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax 2		
3. Local option capital project tax 3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.		\$1,539,475
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.		\$1,539,475

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 12-15)

(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 2018-2019

To assessor of Wasco County

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

Check here if this is an amended form.

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

District Name

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

County Name

400 East Scenic Drive

The Dalles

OR 97058

Mailing Address of District

City

State

Zip

Date Submitted

Eric Stasak

Chief Financial Officer

541 506 6050

estasak@cgcc.edu

Contact Person

Title

Daytime Telephone

Contact Person E-mail

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	0.2703	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$1,539,475
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$1,539,475

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 12-15)

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

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



Columbia Gorge Community College
www.cgcc.edu

The Dalles Campus
400 East Scenic Drive
The Dalles, OR 97058

Hood River—Indian Creek Campus
1730 College Way
Hood River, OR 97031