

Columbia Gorge Community College

*Proposed Budget
2018-2019*



***Proposed Budget
2018-2019***

Columbia Gorge Community College

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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 | 2nd 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 17 (Thursday) 6:00 pm | Second Budget Committee Meeting (Hood River) The Budget Committee meets as needed to review and approve the budget. |
| May 9 - June 1 | 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

Mission: Columbia Gorge Community College builds dreams and transforms lives by providing lifelong educational programs that strengthen our community.

Vision: Be the first option of choice for education and training services in the communities we serve.

Values: Respect for the Individual, Community Focus, Integrity, Excellence, Commitment to Learning, Service

Core Themes 1,3,4,5

| | | |
|---|---|--|
| <p>Building Dreams (Opportunities)</p> <p><i>PLANNING STATEMENT:</i> CGCC offers multiple environments and opportunities for people to grow personal and intellectual skills by:</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><i>PLANNING STATEMENT:</i> CGCC provides learning resources for a sustainable future for individuals by:</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><i>PLANNING STATEMENT:</i> CGCC provides learning resources for a sustainable future for individuals by:</p> <p>Objective C1: Cultivating productive business and industry relationships</p> <p>Objective C2: Creating, maintaining, and growing community relationships</p> |
|---|---|--|

Standard 2

- #1 Governance
- #2 Human Resources
- #3 Educational Resources
- #5 Library Information
- #4 Student Support
- #6 Financial Resources
- #7 Physical & Technological Infrastructure

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 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

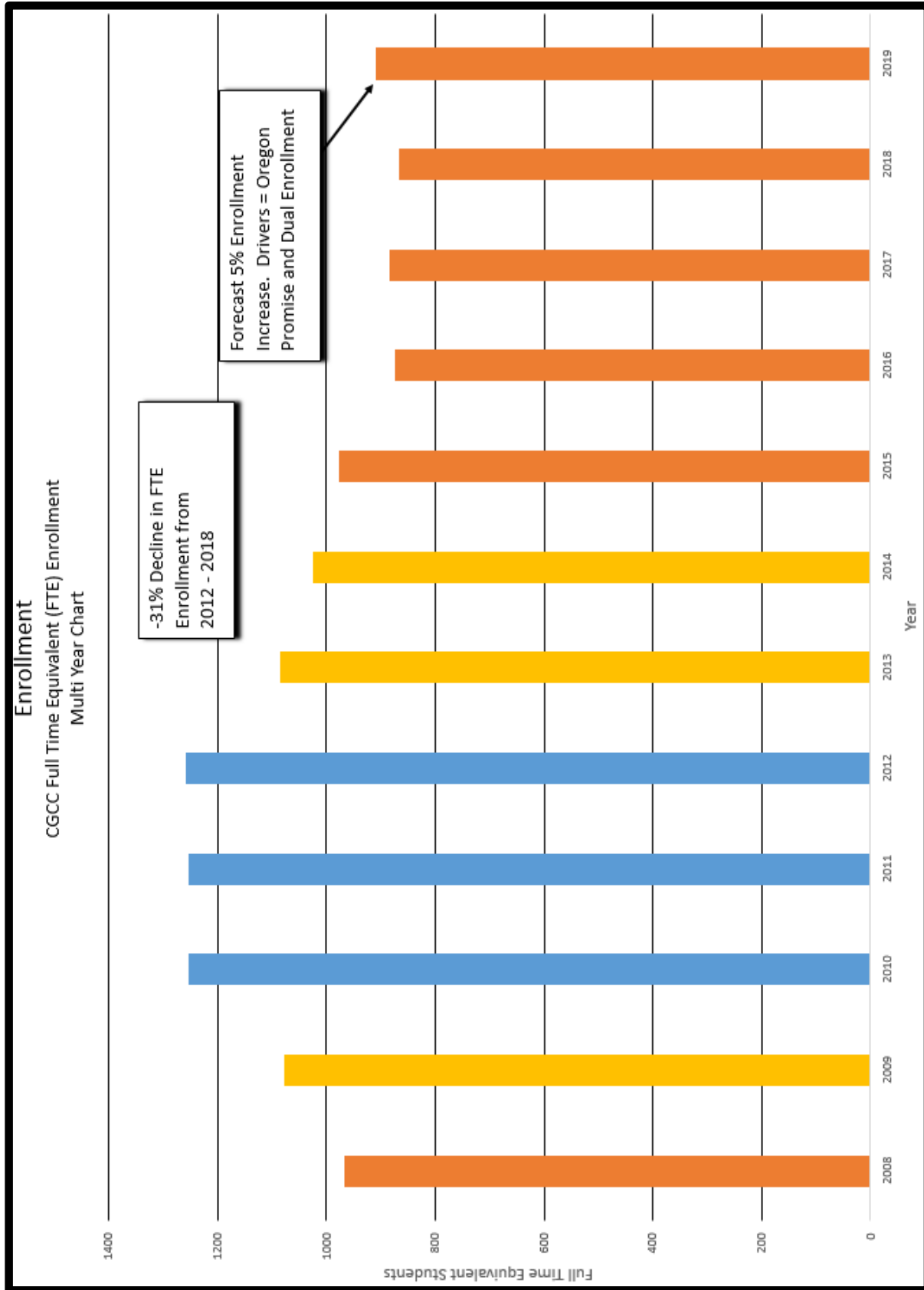
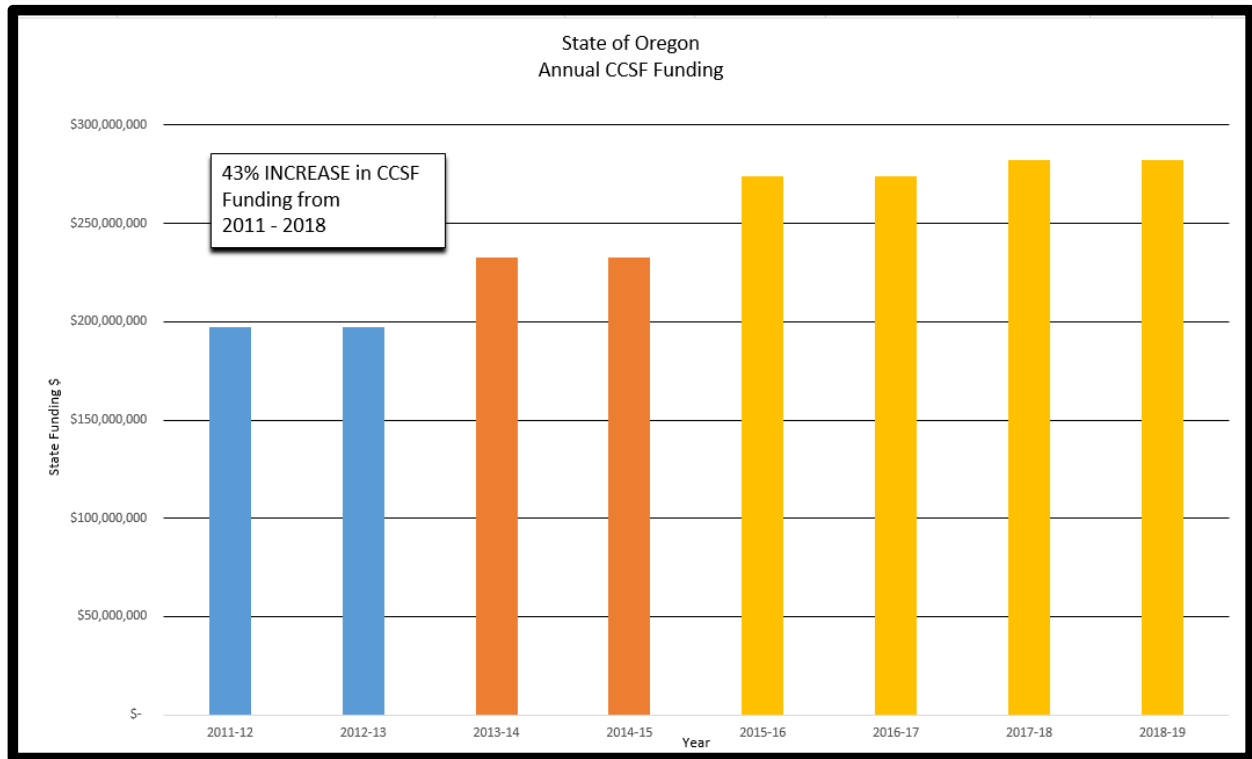


Chart #2 – State of Oregon Community College Strategic Funds (CCSF) Multi – Year Chart



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

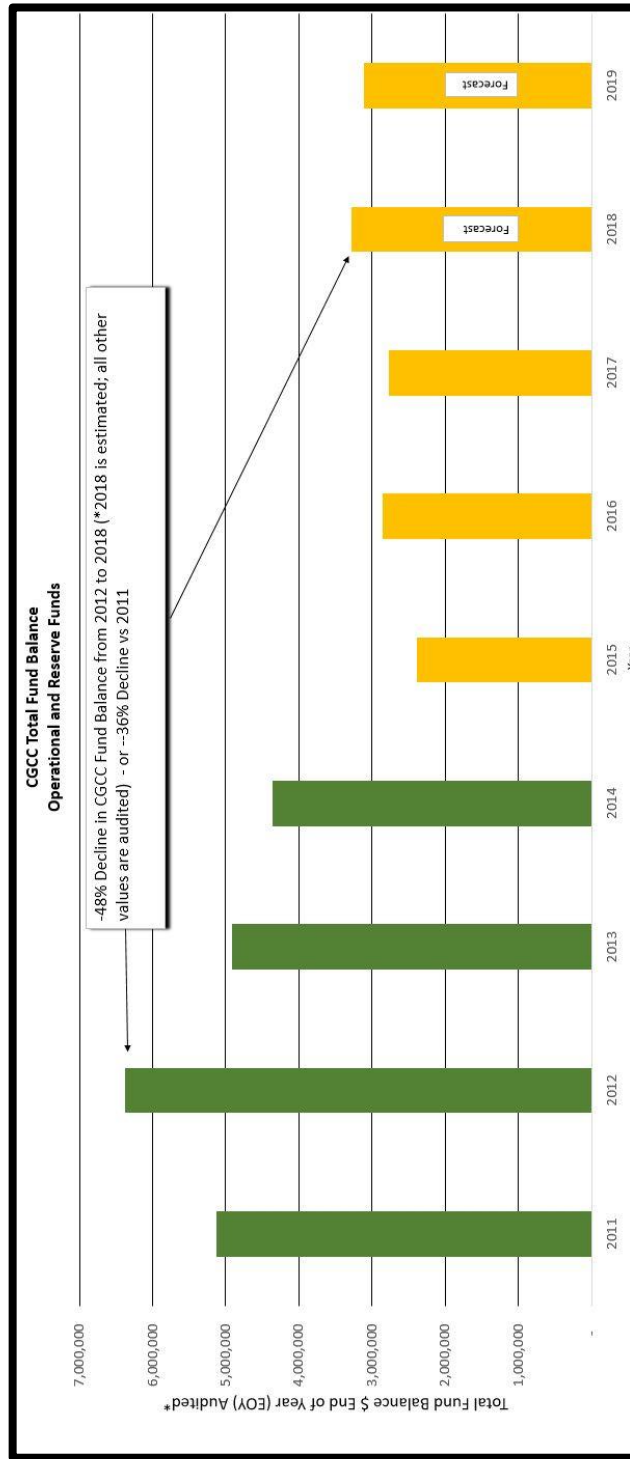


Chart #4 – CGCC DETAIL Multi-Year Fund Balances – Operational and Reserve Funds

| 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 | | | Forecast 2017 / 18 | |
|--|--------------|--------------------|---------------------|------------------------|
| | Target | Forecast 2017 / 18 | End of Year Balance | Variance |
| 4.3.18 | | | | |
| OR | | | | |
| 1 General Fund Balance | \$ 1,069,641 | \$ 2,001,136 | \$ 931,495 | |
| 2 General Fund Balance (2) | \$ 721,116 | \$ 2,001,136 | \$ 1,280,020 | |
| 3 Annual Contingency | \$ 241,576 | - | - | |
| 4 Operating Reserve | \$ 707,130 | \$ 892,000 | \$ 184,870 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Variance (applying the most conservative target amounts) | \$ 2,018,346 | \$ 2,893,136 | \$ 874,790 | |
| | | | | |
| | | \$ 200,000 | \$ 200,000 | Facilities Maintenance |
| | | | | |
| | | | \$ 101,041 | Capital Projects |
| Net Variance | | \$ 3,194,177 | \$ 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 Burd / 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)

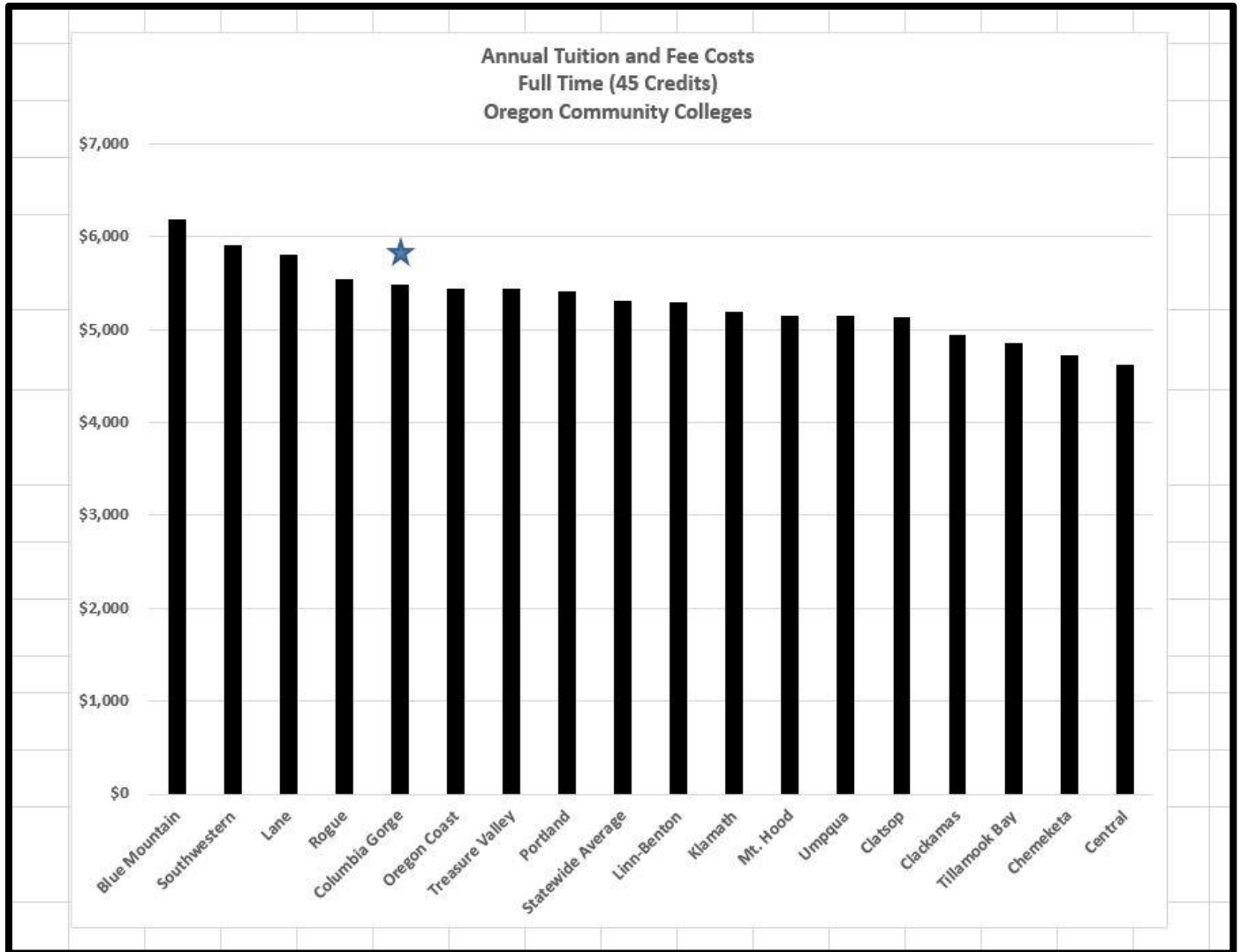
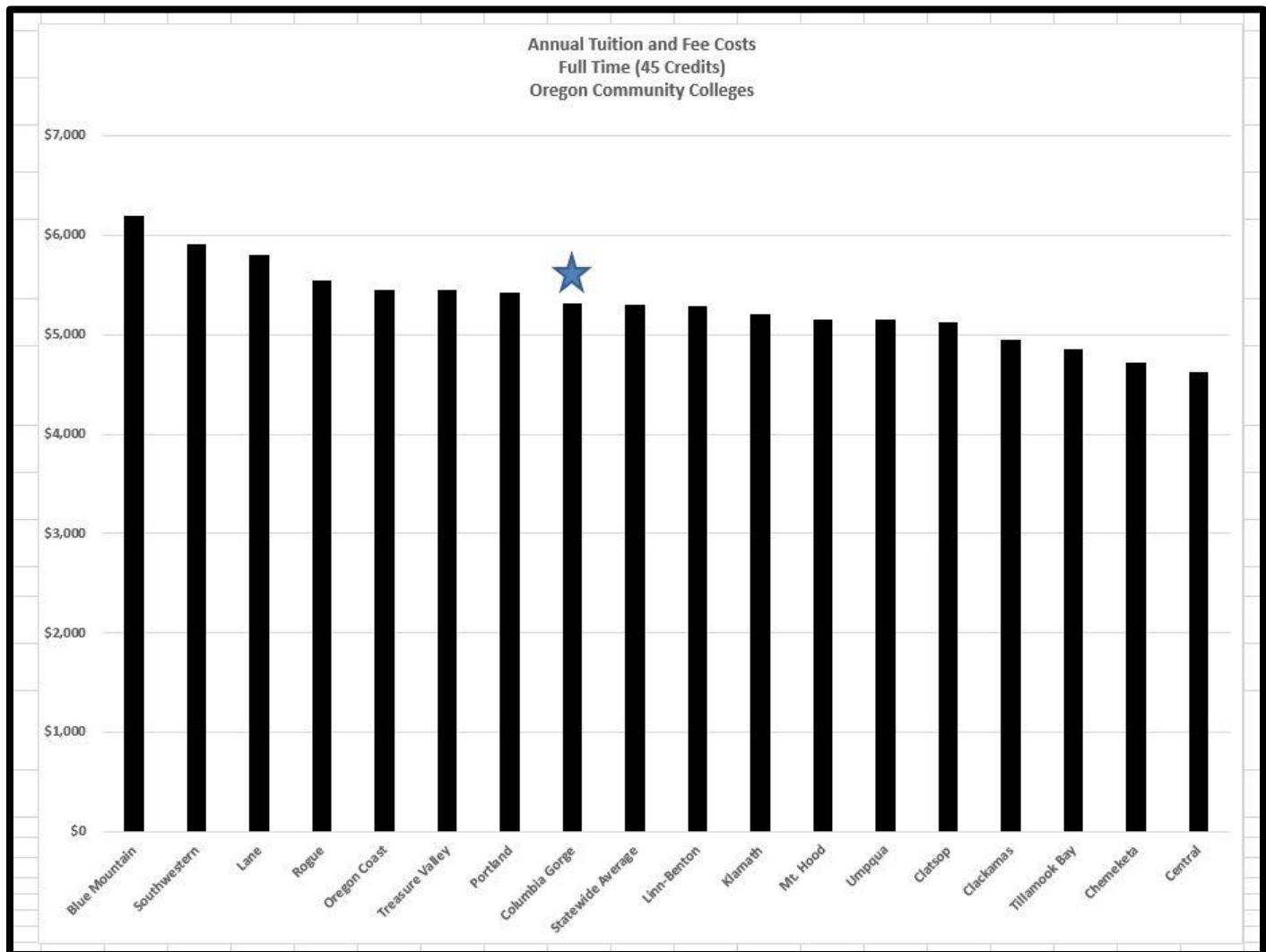


Chart #8, below shows how CGCC will stand with other Oregon community colleges if CGCC does NOT increase tuition and fee.

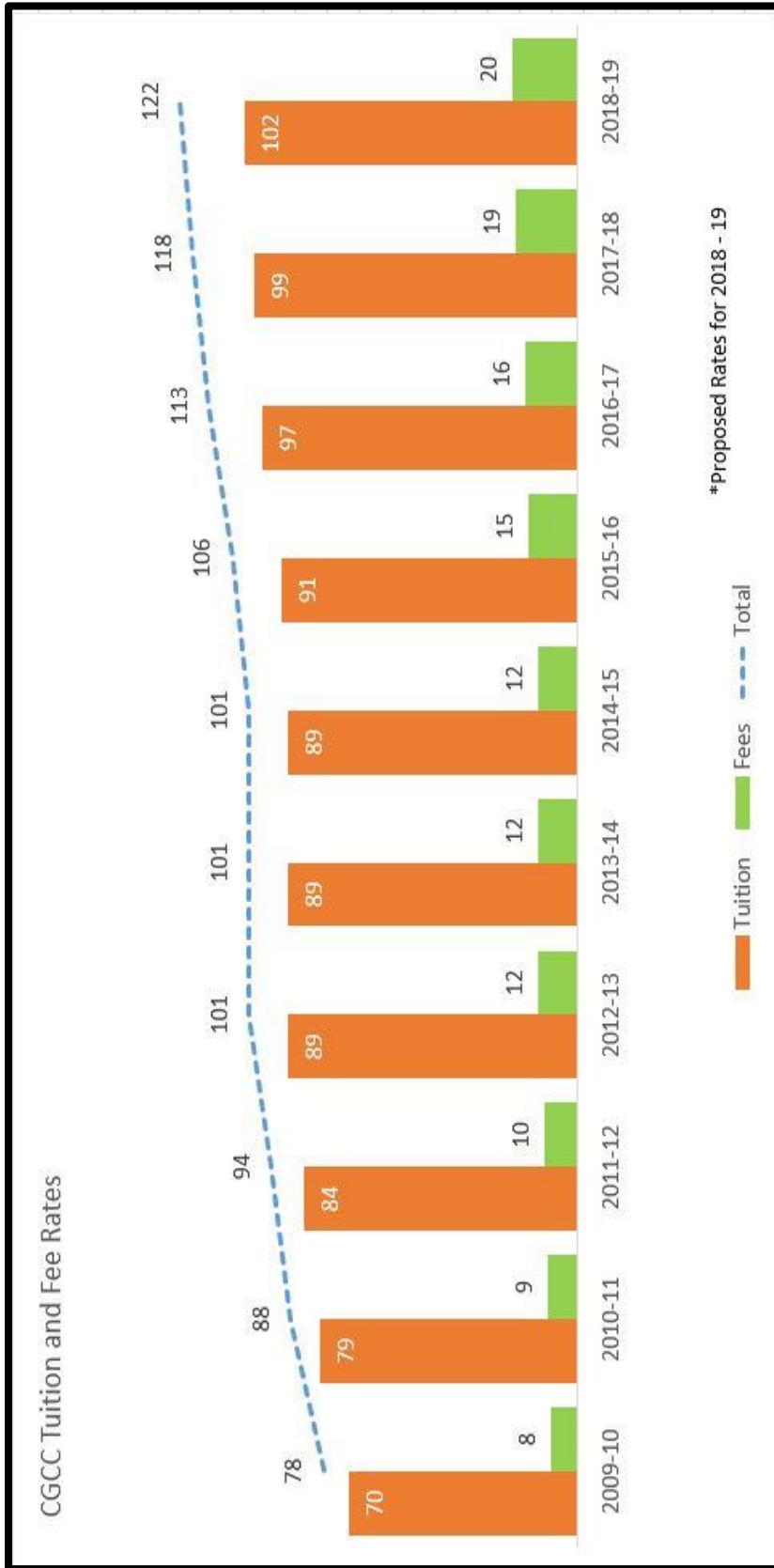
Chart #8 CGCC vs Other Oregon Community Colleges (Annual Cost of Tuition and Fee at 45 Credits) – NO Increase at CGCC



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

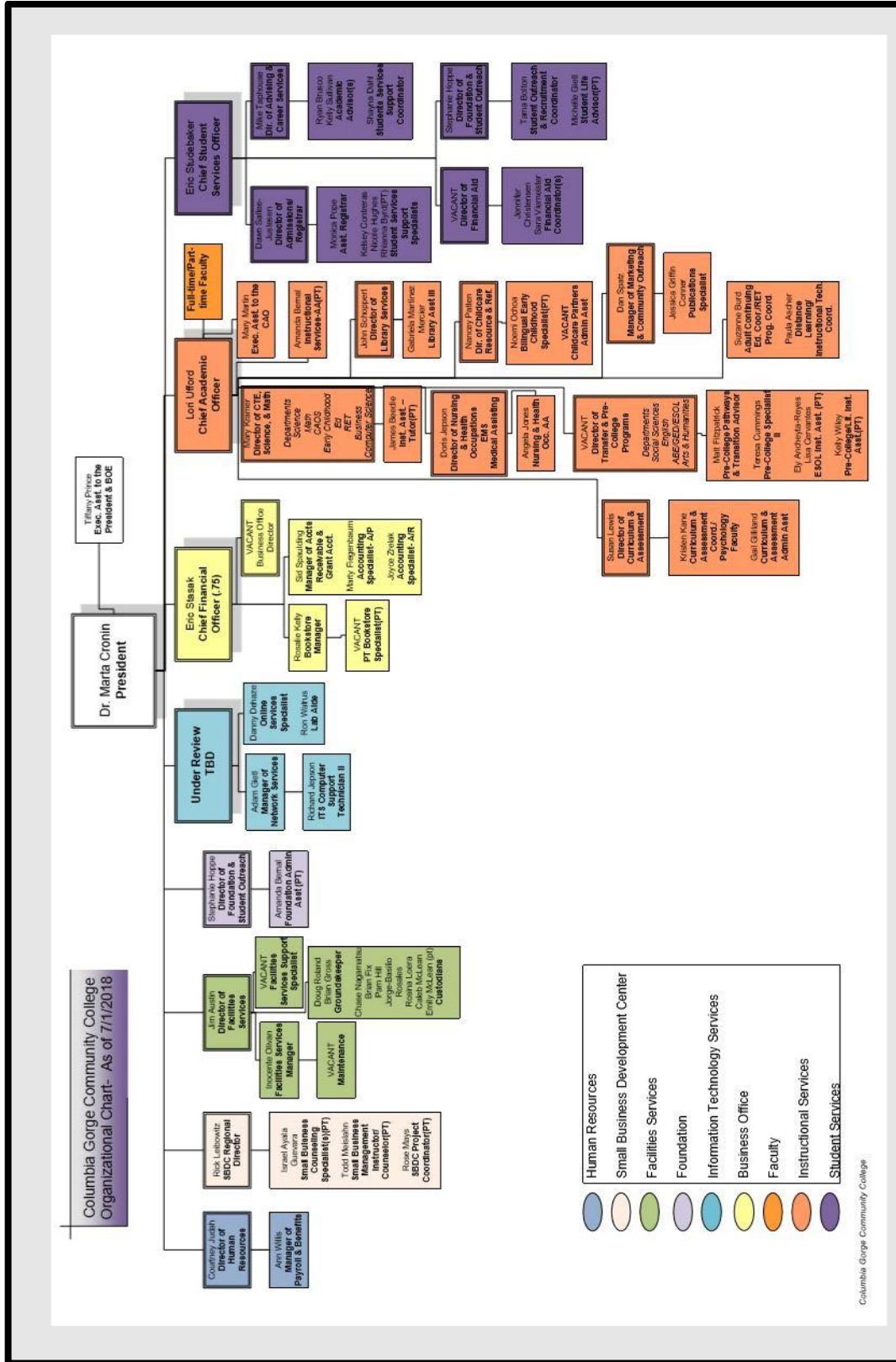


Fiscal Year 2018 / 19 Operations Changes

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 |
| 128 Other Prof Technical | \$ 21,960.00 | | PT Faculty wages |

Personnel Variance Overview

| | | | |
|--------------------------|---------------|-----------------|---|
| 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 |
| 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 |

Personnel Variance Overview

| | | | |
|---------------|--------------|---------|---|
| | \$ 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 |

| | |
|---------------------|---------------|
| Total Cost Increase | \$ 822,178.00 |
| Total Cost Neutral | \$ 392,712.00 |
| Total Cost Decrease | \$ 43,710.00 |
| Net Impact | \$ 778,468.00 |

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 | |
| 100-12-127-00-8515 | GF-IN-PT-NURSING-MEETING & CONFERENCE EXPENSE | 0 | 0 | 0 | |

| Account | Title | 2017/18 Adj Budget | 2018 / 19 Budget | Budget Variance | Budget Variance by Dept. |
|--------------------|--|--------------------------|---------------------|--------------------|--------------------------------|
| 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 | |
| 100-30-301-00-8205 | GF-SS-REGISTRATI-EMPLOYEE TRAVEL | 7600 | 6500 | -1100 | |

| Account | Title | 2017/18 Adj Budget | 2018 / 19 Budget | Budget Variance | Budget Variance by Dept. |
|--------------------|--|--------------------------|---------------------|--------------------|--------------------------------|
| 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 | \$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

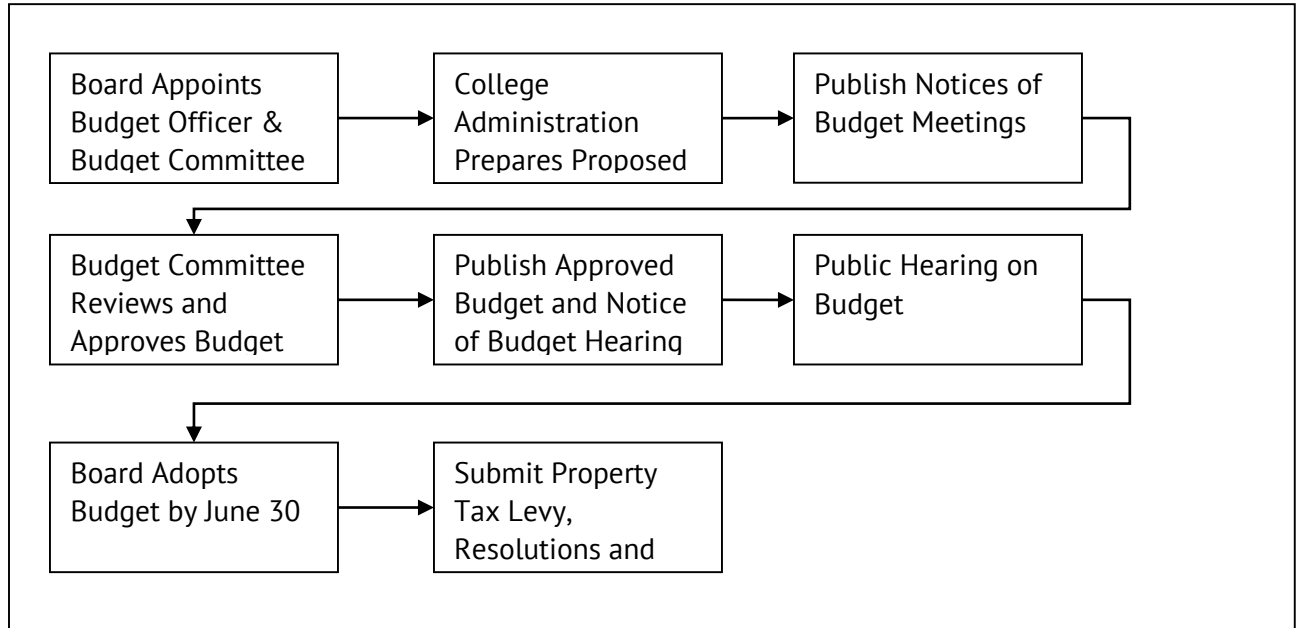
Accreditation standards and Oregon Budget Law require the college to demonstrate financial stability with sufficient cash flow and reserves to support its programs and services. Financial planning should reflect available funds, realistic development of financial resources, and appropriate risk management 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 | 0.0804 |
| | 7/1/2005-2/28/2006 | 0.0804 | 0.0000 | 0.0804 |
| | 3/1/2006-6/30/2007 | 0.0167 | 0.0637 | 0.0804 |
| | 7/1/2007-6/30/2009 | 0.0656 | 0.1091 | 0.1747 |
| | 7/1/2009-6/30/2011 | 0.0352 | 0.0913 | 0.1265 |
| | 7/1/2011-6/30/2013 | 0.0897 | 0.0564 | 0.1461 |
| | 07/1/2013-6/30/2015 | 0.0912 | 0.0561 | 0.1473 |
| | 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.

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.

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

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| Account Number | Description | Actual 2015-16 | Actual 2016-17 | Adjusted 2017-18 | Proposed 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 | 234,690 | 106% |
| | TOTAL STATE SOURCES | 5,241,152 | 4,172,451 | 4,055,002 | 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 | (17,408) | 97% |
| 100-00-000-00-4202 | WASCO PRIOR YRS PROPERTY TAX | 35,791 | 20,314 | 18,666 | 20,314 | 1,648 | 109% |
| 100-00-000-00-4203 | OTHER TAXES WASCO | 1,130 | 5,170 | 0 | 5,170 | 5,170 | na |
| 100-00-000-00-4211 | HR CURRENT PROPERTY TAX | 507,248 | 526,580 | 560,000 | 526,579 | (33,421) | 94% |
| 100-00-000-00-4212 | HR PRIOR YRS PROPERTY TAX | 14,125 | 8,257 | 5,200 | 5,400 | 200 | 104% |
| 100-00-000-00-4213 | OTHER TAXES HOOD RIVER | 1,817 | 2,217 | 2,000 | 2,000 | 0 | 100% |
| | TOTAL LOCAL SOURCES - PROPERTY TAX | 1,061,144 | 1,089,981 | 1,130,717 | 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 | 661,660 | 137% |
| 100-00-000-00-4402 | CREDIT OUT-OF-DISTRICT | 84,539 | 25,802 | 88,000 | 0 | (88,000) | na |
| 100-00-000-00-4403 | CREDIT OUT-OF-STATE | 548,730 | 200,499 | 597,836 | 0 | (597,836) | na |
| 100-00-000-00-4411 | NON-CREDIT TUITION | 25,824 | (485) | 23,549 | 0 | (23,549) | na |
| 100-00-000-00-4417 | SMALL BUSINESS MGMT TUITION | 3,549 | 0 | 5,500 | 0 | (5,500) | na |
| 100-00-000-00-4472 | CREDIT TUITION WAIVERS-CL/CONF | 0 | (2,991) | (5,000) | (7,500) | (2,500) | 150% |
| 100-00-000-00-4473 | CREDIT TUITION WAIVERS-FACULTY | 0 | (4,829) | (5,000) | (5,000) | 0 | 100% |
| 100-00-000-00-4474 | CREDIT TUITION WAIVERS - MGMT | 0 | (3,202) | (5,000) | (2,500) | 2,500 | 50% |
| 100-00-000-00-4475 | NONCR TUITION WAIVERS - CL/CONF | 0 | (1,224) | (2,500) | (1,000) | 1,500 | 40% |
| 100-00-000-00-4476 | NONCR TUITION WAIVERS - FACULTY | 0 | (628) | (801) | (801) | 0 | 100% |
| 100-00-000-00-4477 | NONCR TUTION WAIVERS - MGMT | 0 | (60) | (500) | (500) | 0 | 100% |
| 100-00-000-00-4491 | BANK CARD DISCOUNT FEES | (26,097) | (32,252) | (18,280) | (28,000) | (9,720) | 153% |
| 100-00-000-00-4495 | TUITION ALLOWANCE & BAD DEBT | (54,513) | (75,633) | 0 | (10,000) | (10,000) | na |
| | TOTAL TUITION | 2,149,377 | 2,171,314 | 2,462,229 | 2,390,784 | (71,445) | |
| | INSTRUCTIONAL FEES | | | | | | |
| 100-00-000-00-4501 | INSTRUCTIONAL FEES | 188,761 | 302,410 | 336,228 | 336,228 | 0 | 100% |
| 100-00-000-00-4502 | MATERIALS FEES | 7 | 49 | 50 | 100 | 50 | 200% |
| 100-00-000-00-4503 | SERVICE FEES | 364,897 | 386,527 | 494,291 | 479,625 | (14,666) | 97% |
| 100-00-000-00-4507 | MOODLE FEES | 12,125 | 115,942 | 126,049 | 133,775 | 7,726 | 106% |
| | TOTAL INSTRUCTIONAL FEES | 565,790 | 804,928 | 956,618 | 949,728 | (6,890) | |
| | SPECIAL FEES | | | | | | |
| 100-00-000-00-4551 | AMERICAN HEART FEES | 14,736 | 3,199 | 9,688 | 0 | (9,688) | na |
| 100-00-000-00-4552 | APPLICATION FEES | 3,600 | 5,270 | 4,000 | 4,000 | 0 | 100% |
| 100-00-000-00-4553 | COLLECTION FEES | (16,440) | (2,923) | 100 | 1,500 | 1,400 | 1500% |
| 100-00-000-00-4557 | NSF CHECK FEE | 25 | 150 | 41 | 100 | 59 | 244% |
| 100-00-000-00-4558 | PESTICIDE CERT TEST FEE | 2,505 | 2,725 | 1,853 | 500 | (1,353) | 27% |
| 100-00-000-00-4559 | TESTING FEES | 5,072 | 7,210 | 4,500 | 5,000 | 500 | 111% |
| 100-00-000-00-4560 | RUNNING START CONTRACT FEE | 17,719 | 10,690 | 10,204 | 8,000 | (2,204) | 78% |

| Account Number | Description | Actual 2015-16 | Actual 2016-17 | Adjusted 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---|---------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| SPECIAL FEES | | | | | | | |
| 100-00-000-00-4561 | COLLEGE NOW TRANSCRIPT FEE | 30,839 | 36,202 | 40,000 | 67,000 | 27,000 | 168% |
| 100-00-000-00-4562 | PROCESSING FEE | 100 | 130 | 100 | 100 | 0 | 100% |
| 100-00-000-00-4565 | TRANSCRIPT FEES | 1,255 | 1,680 | 1,500 | 1,500 | 0 | 100% |
| 100-00-000-00-4591 | LATE FEE | 18,042 | 16,556 | 14,769 | 9,000 | (5,769) | 61% |
| 100-00-000-00-4593 | PROGRAM DEPOSIT | 500 | 400 | (2,500) | (2,500) | 0 | 100% |
| 100-00-000-00-4599 | CASH OVER/SHORT | (13) | 51 | (1) | (37) | (36) | 3700% |
| TOTAL SPECIAL FEES | | 77,940 | 81,340 | 84,254 | 94,163 | 9,909 | |
| OTHER REVENUE SOURCES | | | | | | | |
| 100-00-000-00-4601 | INDIRECT COST REVENUE OPERATING | 8,225 | 0 | 0 | 0 | 0 | na |
| 100-00-000-00-4603 | OTHER OPERATING REVENUE | 9,732 | 12,126 | 17,199 | 15,000 | (2,199) | 87% |
| 100-00-000-00-4604 | ADMINISTRATIVE COST ALLOWANCE REVENUE | 2,435 | 0 | 0 | 0 | 0 | na |
| 100-00-000-00-4611 | INTEREST INVESTMENTS | 35,320 | 58,778 | 30,000 | 30,000 | 0 | 100% |
| 100-00-000-00-4612 | INTEREST TAXES | 78 | 195 | 200 | 200 | 0 | 100% |
| 100-00-000-00-4614 | GAIN/LOSS ON SALE OF SECURITIES | (14,289) | (21,601) | (11,411) | (1,000) | 10,411 | 9% |
| 100-00-000-00-4621 | OTHER NONOPERATING REVENUE | 953 | 557 | 1,407 | 1,407 | 0 | 100% |
| 100-00-000-00-4651 | UNRESTRICTED GIFTS | 0 | 500 | 0 | 0 | 0 | na |
| 100-00-000-00-4653 | RESTRICTED GIFTS NURSING | 26,600 | 26,600 | 43,100 | 26,600 | (16,500) | 62% |
| 100-00-000-00-4685 | LOAN PROCEEDS | 0 | 0 | 0 | 108,000 | 108,000 | na |
| TOTAL OTHER REVENUE SOURCES | | 69,054 | 77,155 | 80,495 | 180,207 | 99,712 | |
| SALES & SERVICES REVENUE | | | | | | | |
| 100-00-000-00-4701 | ATM SHARING REVENUE | 251 | 284 | 200 | 200 | 0 | 100% |
| 100-00-000-00-4706 | LIBRARY SERVICES REVENUE | 2,071 | 2,167 | 1,500 | 1,500 | 0 | 100% |
| 100-00-000-00-4708 | RENTAL REVENUE | 225 | 5,691 | 7,500 | 7,500 | 0 | 100% |
| 100-00-000-00-4712 | VENDING REVENUE | 16 | 42 | 50 | 50 | 0 | 100% |
| 100-00-000-00-4715 | KEY REVENUE | 0 | 80 | 100 | 100 | 0 | 100% |
| TOTAL SALES & SERVICES REVENUE | | 2,563 | 8,264 | 9,350 | 9,350 | 0 | |
| TRANSFERS IN | | | | | | | |
| 100-00-000-00-4902 | TRANSFER FROM SPECIAL FUNDS | 430,200 | 150,200 | 473,838 | 172,343 | (301,495) | 36% |
| TOTAL TRANSFERS IN | | 430,200 | 150,200 | 473,838 | 172,343 | (301,495) | |
| TOTAL REVENUE | | 9,597,220 | 8,555,633 | 9,252,503 | 9,173,173 | (79,330) | |
| OTHER RESOURCES | | | | | | | |
| 100-00-000-00-3000 | NET ASSETS/FUND BALANCE | 819,514 | 2,208,852 | 0 | 2,001,136 | 2,001,136 | na |
| TOTAL | | 819,514 | 2,208,852 | 0 | 2,001,136 | 2,001,136 | |
| TOTAL OTHER RESOURCES | | 819,514 | 2,208,852 | 0 | 2,001,136 | 2,001,136 | |
| TOTAL GENERAL FUND RESOURCES | | 10,416,734 | 10,764,485 | 9,252,503 | 11,174,309 | 1,921,806 | |

| Account Number | 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 | | | | | | | |
| 100-11-101-XX-XXXX | ARTS & HUMANITIES | 162,591 | 163,736 | 148,705 | 167,264 | 18,559 | 112% |
| 100-11-102-XX-XXXX | BUSINESS ADMINISTRATION | 57,945 | 81,097 | 47,906 | 104,590 | 56,684 | 218% |
| 100-11-105-XX-XXXX | HEALTH AND WELLNESS | 34,160 | 58,636 | 49,625 | 56,620 | 6,995 | 114% |
| 100-11-106-XX-XXXX | MATH | 245,093 | 210,159 | 231,347 | 280,720 | 49,373 | 121% |
| 100-11-107-XX-XXXX | SCIENCE | 363,268 | 404,488 | 361,180 | 420,747 | 59,567 | 116% |
| 100-11-108-XX-XXXX | SOCIAL SCIENCE | 298,032 | 350,747 | 365,021 | 278,209 | (86,812) | 76% |
| 100-11-109-XX-XXXX | FIRST AID & CPR | 3,043 | 3,796 | 5,218 | 4,074 | (1,144) | 78% |
| 100-11-111-XX-XXXX | WRITING, READING, LITERATURE, & LANGUAGE | 246,450 | 342,218 | 328,578 | 379,408 | 50,830 | 115% |
| TOTAL GENERAL ACADEMIC INSTRUCTION | | 1,410,582 | 1,614,877 | 1,537,580 | 1,691,632 | 154,052 | |
| CAREER & TECHNICAL ED PREP | | | | | | | |
| 100-12-121-XX-XXXX | COMPUTER APPLICATIONS/OFFICE SYSTEMS | 81,265 | 84,056 | 72,932 | 137,874 | 64,942 | 189% |
| 100-12-122-XX-XXXX | COMPUTER SCIENCE | 96,939 | 100,100 | 108,326 | 110,921 | 2,595 | 102% |
| 100-12-125-XX-XXXX | EMERGENCY MEDICAL TECHNICIAN PROGRAM | 24,981 | 13,464 | 41,946 | 30,393 | (11,553) | 72% |
| 100-12-127-XX-XXXX | NURSING | 806,507 | 747,897 | 836,744 | 875,718 | 38,974 | 105% |
| 100-12-128-XX-XXXX | OTHER PROFESSIONAL TECHNICAL | 52,610 | 61,161 | 49,951 | 73,787 | 23,836 | 148% |
| 100-12-129-XX-XXXX | PRE-COLLEGE MATH | 64,776 | 138,650 | 65,348 | 59,010 | (6,338) | 90% |
| 100-12-130-XX-XXXX | RENEWABLE ENERGY | 240,509 | 266,602 | 264,537 | 274,552 | 10,015 | 104% |
| 100-12-131-XX-XXXX | MEDICAL ASSISTING | 120,419 | 134,890 | 110,682 | 111,882 | 1,200 | 101% |
| 100-12-133-XX-XXXX | MEDICAL TERMINOLOGY | 17,554 | 22,022 | 29,215 | 25,965 | (3,250) | 89% |
| TOTAL CAREER & TECHNICAL ED PREP | | 1,505,560 | 1,568,842 | 1,579,681 | 1,700,102 | 120,421 | |
| CAREER & TECHNICAL ED SUPPLEMENTAL | | | | | | | |
| 100-12-141-XX-XXXX | CNA AND MEDICATION AIDE | 24,220 | 601 | 0 | 0 | 0 | na |
| 100-12-142-XX-XXXX | SMALL BUSINESS DEVELOPMENT CENTER | 74,036 | 80,065 | 86,852 | 87,614 | 762 | 101% |
| TOTAL CAREER & TECHNICAL ED SUPPLEMENTAL | | 98,256 | 80,666 | 86,852 | 87,614 | 762 | |
| PRE-COLLEGE (DEVELOPMENTAL ED) | | | | | | | |
| 100-13-161-XX-XXXX | PRE COLLEGE | 147,371 | 161,765 | 146,000 | 157,813 | 11,813 | 108% |
| 100-13-162-XX-XXXX | ENGLISH SPEAKERS OF OTHER LANGUAGES | 80,744 | 70,521 | 104,725 | 121,488 | 16,763 | 116% |
| 100-13-163-XX-XXXX | POST SECONDARY REMEDIAL | 51,713 | 109,942 | 78,044 | 82,037 | 3,993 | 105% |
| TOTAL PRE-COLLEGE (DEVELOPMENTAL ED) | | 279,828 | 342,228 | 328,769 | 361,338 | 32,569 | |
| OTHER REIMBURSEABLE INSTRUCTION | | | | | | | |
| 100-14-171-XX-XXXX | REIMBURSEABLE COMMUNITY EDUCATION | 16,979 | 0 | 0 | 0 | 0 | na |
| 100-14-172-XX-XXXX | HEALTH AND SAFETY ADULT EDUCATION | 21,512 | 0 | 0 | 0 | 0 | na |
| TOTAL OTHER REIMBURSEABLE INSTRUCTION | | 38,491 | 0 | 0 | 0 | 0 | |
| TOTAL INSTRUCTION | | 3,332,717 | 3,606,613 | 3,532,882 | 3,840,686 | 307,804 | |

| Account Number | Description | Actual 2015-16 | Actual 2016-17 | Adjusted 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|--|---|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| NON-INSTRUCTION | | | | | | | |
| ACADEMIC SUPPORT | | | | | | | |
| 100-20-201-XX-XXXX | INSTRUCTIONAL ADMINISTRATION | 548,795 | 733,532 | 772,978 | 708,187 | (64,791) | 92% |
| 100-20-203-XX-XXXX | DISTANCE EDUCATION & INSTRUCTIONAL TECH | 109,137 | 205,626 | 97,950 | 143,747 | 45,797 | 147% |
| 100-20-204-XX-XXXX | INSTRUCTIONAL STAFF DEVELOPMENT | 5,397 | 5,980 | 47,000 | 56,821 | 9,821 | 121% |
| 100-20-207-XX-XXXX | CURRICULUM & ASSESSMENT | 0 | 0 | 0 | 198,264 | 198,264 | na |
| 100-20-221-XX-XXXX | LIBRARY | 164,873 | 228,673 | 227,968 | 228,581 | 613 | 100% |
| TOTAL ACADEMIC SUPPORT | | 828,202 | 1,173,811 | 1,145,896 | 1,335,600 | 189,704 | |
| STUDENT SERVICES | | | | | | | |
| 100-30-301-XX-XXXX | REGISTRATION AND ADMISSIONS | 246,216 | 411,588 | 308,496 | 333,072 | 24,576 | 108% |
| 100-30-302-XX-XXXX | ADVISING | 214,387 | 211,215 | 216,750 | 221,261 | 4,511 | 102% |
| 100-30-303-XX-XXXX | FINANCIAL AID ADMINISTRATION | 136,107 | 163,188 | 192,573 | 251,050 | 58,477 | 130% |
| 100-30-304-XX-XXXX | CAREER SERVICES | 795 | 795 | 800 | 800 | 0 | 100% |
| 100-30-305-XX-XXXX | STUDENT RECOGNITION | 6,858 | 3,895 | 8,419 | 6,310 | (2,109) | 75% |
| 100-30-306-XX-XXXX | ADA SERVICES | 44,239 | 96,467 | 95,235 | 19,800 | (75,435) | 21% |
| 100-30-309-XX-XXXX | STUDENT SUPPORT SERVICES | 0 | 0 | 0 | 76,554 | 76,554 | na |
| 100-30-310-XX-XXXX | STUDENT SUCCESS INITIATIVES | 7,358 | 14,570 | 8,000 | 3,000 | (5,000) | 38% |
| 100-30-315-XX-XXXX | STUDENT OUTREACH & RECRUITMENT | 0 | 0 | 175,575 | 158,241 | (17,334) | 90% |
| 100-30-316-XX-XXXX | STUDENT SERVICES | 0 | 0 | 140,065 | 151,168 | 11,103 | 108% |
| 100-30-331-XX-XXXX | STUDENT GOVERNMENT | 12,672 | 44,708 | 9,250 | 27,861 | 18,611 | 301% |
| 100-30-332-XX-XXXX | PHI THETA KAPPA | 8,120 | 6,066 | 5,368 | 4,800 | (568) | 89% |
| TOTAL STUDENT SERVICES | | 676,752 | 952,492 | 1,160,531 | 1,253,917 | 93,386 | |
| INSTITUTIONAL SUPPORT | | | | | | | |
| 100-50-501-XX-XXXX | GOVERNING BOARD | 23,217 | 19,596 | 18,714 | 16,257 | (2,457) | 87% |
| 100-50-502-XX-XXXX | PRESIDENT'S OFFICE | 377,930 | 381,488 | 369,338 | 353,613 | (15,725) | 96% |
| 100-50-503-XX-XXXX | PUBLIC INFORMATION AND COMMUNICATIONS | 74,846 | 75,760 | 107,582 | 95,882 | (11,700) | 89% |
| 100-50-504-XX-XXXX | ELECTIONS | 0 | 6,297 | 0 | 5,200 | 5,200 | na |
| 100-50-505-XX-XXXX | ACCREDITATION | 14,252 | 0 | 14,700 | 18,950 | 4,250 | 129% |
| 100-50-511-XX-XXXX | BUSINESS OFFICE | 424,151 | 297,734 | 295,838 | 395,564 | 99,726 | 134% |
| 100-50-512-XX-XXXX | INSURANCE LEGAL AUDIT | 250,634 | 115,606 | 129,678 | 96,266 | (33,412) | 74% |
| 100-50-521-XX-XXXX | HUMAN RESOURCES | 335,999 | 193,891 | 231,836 | 221,819 | (10,017) | 96% |
| 100-50-531-XX-XXXX | RESOURCE DEVELOPMENT | 119,692 | 182,681 | 80,834 | 85,542 | 4,708 | 106% |
| 100-50-541-XX-XXXX | INFORMATION TECHNOLOGY SERVICES | 643,580 | 446,434 | 720,851 | 740,769 | 19,918 | 103% |
| 100-50-551-XX-XXXX | COMMUNICATIONS | 63,823 | 15,425 | 53,622 | 57,433 | 3,811 | 107% |
| TOTAL INSTITUTIONAL SUPPORT | | 2,328,124 | 1,734,912 | 2,022,993 | 2,087,295 | 64,302 | |
| FINANCIAL AID | | | | | | | |
| 100-60-601-XX-XXXX | FINANCIAL AID | 22,928 | 18,432 | 21,905 | 21,448 | (457) | 98% |
| TOTAL FINANCIAL AID | | 22,928 | 18,432 | 21,905 | 21,448 | (457) | |
| PLANT OPERATION & MAINTENANCE | | | | | | | |
| 100-70-701-XX-XXXX | FACILITIES SERVICES | 183,826 | 269,912 | 331,932 | 341,886 | 9,954 | 103% |
| 100-70-702-XX-XXXX | BUILDING MAINTENANCE | 85,071 | 111,257 | 61,930 | 64,734 | 2,804 | 105% |
| 100-70-703-XX-XXXX | GROUNDS MAINTENANCE | 79,838 | 101,648 | 100,995 | 108,709 | 7,714 | 108% |
| 100-70-704-XX-XXXX | CUSTODIAL SERVICES | 313,728 | 318,155 | 325,612 | 327,012 | 1,400 | 100% |

| Account Number | Description | Actual 2015-16 | Actual 2016-17 | Adjusted 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|--|----------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| PLANT OPERATION & MAINTENANCE | | | | | | | |
| 100-70-705-XX-XXXX | UTILITIES | 230,280 | 251,569 | 239,109 | 281,734 | 42,625 | 118% |
| TOTAL PLANT OPERATION & MAINTENANCE | | 892,743 | 1,052,541 | 1,059,578 | 1,124,075 | 64,497 | |
| TOTAL NON-INSTRUCTION | | 4,748,749 | 4,932,188 | 5,410,903 | 5,822,335 | 411,432 | |
| TOTAL OPERATING EXPENSES | | 8,081,466 | 8,538,801 | 8,943,785 | 9,663,021 | 719,236 | |
| CONTINGENCY | | | | | | | |
| 100-90-911-XX-XXXX | CONTINGENCY | 0 | 0 | 231,000 | 239,846 | 8,846 | 104% |
| TOTAL CONTINGENCY | | 0 | 0 | 231,000 | 239,846 | 8,846 | |
| DEBT SERVICE | | | | | | | |
| 100-00-921-XX-XXXX | 2013 FULL FAITH AND CREDIT | 36,823 | 34,430 | 31,955 | 34,430 | 2,475 | 108% |
| 100-90-925-XX-XXXX | ERP FUND | 0 | 0 | 0 | 96,661 | 96,661 | na |
| TOTAL DEBT SERVICE | | 36,823 | 34,430 | 31,955 | 131,091 | 99,136 | |
| TRANSFERS | | | | | | | |
| 100-00-931-XX-XXXX | TRANSFERS | 89,626 | 573,917 | 540,588 | 193,000 | (347,588) | 36% |
| TOTAL TRANSFERS | | 89,626 | 573,917 | 540,588 | 193,000 | (347,588) | |
| TOTAL GENERAL FUND REQUIREMENTS | | 8,207,915 | 9,147,148 | 9,747,328 | 10,226,958 | 479,630 | |
| GENERAL FUND SUMMARY | | | | | | | |
| TOTAL GENERAL FUND RESOURCES | | 10,416,734 | 10,764,485 | 9,252,503 | 11,174,309 | | |
| TOTAL GENERAL FUND REQUIREMENTS | | 8,207,915 | 9,147,148 | 9,747,328 | 10,226,958 | | |
| UNAPPROPRIATED ENDING FUND BAL | | 2,208,819 | 1,617,337 | (494,825) | 947,351 | | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|--------------------|---|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 100 | GENERAL FUND | | | | | | |
| 100-00-000 | | | | | | | |
| | RESOURCES | | | | | | |
| | STATE SOURCES | | | | | | |
| 4111 | STATE COMMUNITY COLLEGE SUPPORT | 5,241,152 | 4,172,451 | 4,055,002 | 4,289,692 | 234,690 | 106% |
| | TOTAL STATE SOURCES | 5,241,152 | 4,172,451 | 4,055,002 | 4,289,692 | 234,690 | |
| | LOCAL SOURCES - PROPERTY TAX | | | | | | |
| 4201 | WASCO CURRENT PROPERTY TAX | 501,033 | 527,443 | 544,851 | 527,443 | (17,408) | 97% |
| 4202 | WASCO PRIOR YRS PROPERTY TAX | 35,791 | 20,314 | 18,666 | 20,314 | 1,648 | 109% |
| 4203 | OTHER TAXES WASCO | 1,130 | 5,170 | 0 | 5,170 | 5,170 | na |
| 4211 | HR CURRENT PROPERTY TAX | 507,248 | 526,580 | 560,000 | 526,579 | (33,421) | 94% |
| 4212 | HR PRIOR YRS PROPERTY TAX | 14,125 | 8,257 | 5,200 | 5,400 | 200 | 104% |
| 4213 | OTHER TAXES HOOD RIVER | 1,817 | 2,217 | 2,000 | 2,000 | 0 | 100% |
| | TOTAL LOCAL SOURCES - PROPERTY TAX | 1,061,144 | 1,089,981 | 1,130,717 | 1,086,906 | (43,811) | |
| | TUITION | | | | | | |
| 4401 | CREDIT IN-DISTRICT | 1,567,345 | 2,066,317 | 1,784,425 | 2,446,085 | 661,660 | 137% |
| 4402 | CREDIT OUT-OF-DISTRICT | 84,539 | 25,802 | 88,000 | 0 | (88,000) | na |
| 4403 | CREDIT OUT-OF-STATE | 548,730 | 200,499 | 597,836 | 0 | (597,836) | na |
| 4411 | NON-CREDIT TUITION | 25,824 | (485) | 23,549 | 0 | (23,549) | na |
| 4417 | SMALL BUSINESS MGMT TUITION | 3,549 | 0 | 5,500 | 0 | (5,500) | na |
| 4472 | CREDIT TUITION WAIVERS-CL/CONF | 0 | (2,991) | (5,000) | (7,500) | (2,500) | 150% |
| 4473 | CREDIT TUITION WAIVERS-FACULTY | 0 | (4,829) | (5,000) | (5,000) | 0 | 100% |
| 4474 | CREDIT TUITION WAIVERS - MGMT | 0 | (3,202) | (5,000) | (2,500) | 2,500 | 50% |
| 4475 | NONCR TUITION WAIVERS - CL/CONF | 0 | (1,224) | (2,500) | (1,000) | 1,500 | 40% |
| 4476 | NONCR TUITION WAIVERS - FACULTY | 0 | (628) | (801) | (801) | 0 | 100% |
| 4477 | NONCR TUTION WAIVERS - MGMT | 0 | (60) | (500) | (500) | 0 | 100% |
| 4491 | BANK CARD DISCOUNT FEES | (26,097) | (32,252) | (18,280) | (28,000) | (9,720) | 153% |
| 4495 | TUITION ALLOWANCE & BAD DEBT | (54,513) | (75,633) | 0 | (10,000) | (10,000) | na |
| | TOTAL TUITION | 2,149,377 | 2,171,314 | 2,462,229 | 2,390,784 | (71,445) | |
| | INSTRUCTIONAL FEES | | | | | | |
| 4501 | INSTRUCTIONAL FEES | 188,761 | 302,410 | 336,228 | 336,228 | 0 | 100% |
| 4502 | MATERIALS FEES | 7 | 49 | 50 | 100 | 50 | 200% |
| 4503 | SERVICE FEES | 364,897 | 386,527 | 494,291 | 479,625 | (14,666) | 97% |
| 4507 | MOODLE FEES | 12,125 | 115,942 | 126,049 | 133,775 | 7,726 | 106% |
| | TOTAL INSTRUCTIONAL FEES | 565,790 | 804,928 | 956,618 | 949,728 | (6,890) | |
| | SPECIAL FEES | | | | | | |
| 4551 | AMERICAN HEART FEES | 14,736 | 3,199 | 9,688 | 0 | (9,688) | na |
| 4552 | APPLICATION FEES | 3,600 | 5,270 | 4,000 | 4,000 | 0 | 100% |
| 4553 | COLLECTION FEES | (16,440) | (2,923) | 100 | 1,500 | 1,400 | 1500% |
| 4557 | NSF CHECK FEE | 25 | 150 | 41 | 100 | 59 | 244% |
| 4558 | PESTICIDE CERT TEST FEE | 2,505 | 2,725 | 1,853 | 500 | (1,353) | 27% |
| 4559 ₈₁ | TESTING FEES | 5,072 | 7,210 | 4,500 | 5,000 | 500 | 111% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 4560 | RUNNING START CONTRACT FEE | 17,719 | 10,690 | 10,204 | 8,000 | (2,204) | 78% |
| 4561 | COLLEGE NOW TRANSCRIPT FEE | 30,839 | 36,202 | 40,000 | 67,000 | 27,000 | 168% |
| 4562 | PROCESSING FEE | 100 | 130 | 100 | 100 | 0 | 100% |
| 4565 | TRANSCRIPT FEES | 1,255 | 1,680 | 1,500 | 1,500 | 0 | 100% |
| 4591 | LATE FEE | 18,042 | 16,556 | 14,769 | 9,000 | (5,769) | 61% |
| 4593 | PROGRAM DEPOSIT | 500 | 400 | (2,500) | (2,500) | 0 | 100% |
| 4599 | CASH OVER/SHORT | (13) | 51 | (1) | (37) | (36) | 3700% |
| TOTAL SPECIAL FEES | | 77,940 | 81,340 | 84,254 | 94,163 | 9,909 | |
| OTHER REVENUE SOURCES | | | | | | | |
| 4601 | INDIRECT COST REVENUE OPERATING | 8,225 | 0 | 0 | 0 | 0 | na |
| 4603 | OTHER OPERATING REVENUE | 9,732 | 12,126 | 17,199 | 15,000 | (2,199) | 87% |
| 4604 | ADMINISTRATIVE COST ALLOWANCE REVENUE | 2,435 | 0 | 0 | 0 | 0 | na |
| 4611 | INTEREST INVESTMENTS | 35,320 | 58,778 | 30,000 | 30,000 | 0 | 100% |
| 4612 | INTEREST TAXES | 78 | 195 | 200 | 200 | 0 | 100% |
| 4614 | GAIN/LOSS ON SALE OF SECURITIES | (14,289) | (21,601) | (11,411) | (1,000) | 10,411 | 9% |
| 4621 | OTHER NONOPERATING REVENUE | 953 | 557 | 1,407 | 1,407 | 0 | 100% |
| 4651 | UNRESTRICTED GIFTS | 0 | 500 | 0 | 0 | 0 | na |
| 4653 | RESTRICTED GIFTS NURSING | 26,600 | 26,600 | 43,100 | 26,600 | (16,500) | 62% |
| 4685 | LOAN PROCEEDS | 0 | 0 | 0 | 108,000 | 108,000 | na |
| TOTAL OTHER REVENUE SOURCES | | 69,054 | 77,155 | 80,495 | 180,207 | 99,712 | |
| SALES & SERVICES REVENUE | | | | | | | |
| 4701 | ATM SHARING REVENUE | 251 | 284 | 200 | 200 | 0 | 100% |
| 4706 | LIBRARY SERVICES REVENUE | 2,071 | 2,167 | 1,500 | 1,500 | 0 | 100% |
| 4708 | RENTAL REVENUE | 225 | 5,691 | 7,500 | 7,500 | 0 | 100% |
| 4712 | VENDING REVENUE | 16 | 42 | 50 | 50 | 0 | 100% |
| 4715 | KEY REVENUE | 0 | 80 | 100 | 100 | 0 | 100% |
| TOTAL SALES & SERVICES REVENUE | | 2,563 | 8,264 | 9,350 | 9,350 | 0 | |
| TRANSFERS IN | | | | | | | |
| 4902 | TRANSFER FROM SPECIAL FUNDS | 430,200 | 150,200 | 473,838 | 172,343 | (301,495) | 36% |
| TOTAL TRANSFERS IN | | 430,200 | 150,200 | 473,838 | 172,343 | (301,495) | |
| 3000 | NET ASSETS/FUND BALANCE | 819,514 | 2,208,852 | 0 | 2,001,136 | 2,001,136 | na |
| TOTAL RESOURCES | | 10,416,734 | 10,764,485 | 9,252,503 | 11,174,309 | 1,921,806 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 126,439 | 14,439 | 113% |
| 6442 | SPECIAL PROJECT WAGES | 8,733 | 2,554 | 0 | 0 | 0 | na |
| 6443 | TUTOR WAGES | 1,274 | 0 | 2,500 | 0 | (2,500) | na |
| | TOTAL SALARY EXPENSE | 128,092 | 126,391 | 114,500 | 126,439 | 11,939 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 9,799 | 9,669 | 4,500 | 9,673 | 5,173 | 215% |
| 6902 | WORKERS COMPENSATION INS | 679 | 669 | 783 | 670 | (113) | 86% |
| 6903 | STATE WORKERS BENEFIT FUND | 84 | 66 | 150 | 22 | (128) | 15% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,177 | 2,209 | 2,262 | 1,897 | (365) | 84% |
| 6905 | PERS | 8,994 | 10,319 | 9,800 | 12,999 | 3,199 | 133% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 4,034 | 4,994 | 3,505 | 6,836 | 3,331 | 195% |
| | TOTAL OTHER PAYROLL EXPENSE | 25,767 | 27,926 | 21,000 | 32,097 | 11,097 | |
| | TOTAL PAYROLL | 153,859 | 154,317 | 135,500 | 158,536 | 23,036 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 500 | 0 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 0 | 25 | 30 | 30 | 0 | 100% |
| 7521 | SHIPPING & FREIGHT | 94 | 0 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 1,358 | 175 | 170 | (5) | 97% |
| 8006 | INSTRUCTIONAL SUPPLIES | 7,635 | 4,877 | 8,000 | 3,000 | (5,000) | 38% |
| 8201 | CONFERENCE FEES | 503 | 255 | 0 | 500 | 500 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 809 | 0 | 228 | 228 | na |
| 8508 | EQUIPMENT REPAIR | 0 | 0 | 5,000 | 4,800 | (200) | 96% |
| | TOTAL MATERIALS & SERVICES | 8,732 | 7,324 | 13,205 | 8,728 | (4,477) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 2,095 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 2,095 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 162,591 | 163,736 | 148,705 | 167,264 | 18,559 | |
| 100-11-101 | TOTAL ARTS & HUMANITIES | 162,591 | 163,736 | 148,705 | 167,264 | 18,559 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 83,883 | 40,883 | 195% |
| 6442 | SPECIAL PROJECT WAGES | 3,049 | 1,198 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 48,500 | 66,423 | 43,000 | 83,883 | 40,883 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 3,711 | 4,847 | 1,000 | 6,201 | 5,201 | 620% |
| 6902 | WORKERS COMPENSATION INS | 257 | 352 | 100 | 445 | 345 | 445% |
| 6903 | STATE WORKERS BENEFIT FUND | 34 | 32 | 20 | 14 | (6) | 70% |
| 6904 | UNEMPLOYMENT INSURANCE | 825 | 1,116 | 480 | 1,220 | 740 | 254% |
| 6905 | PERS | 2,719 | 3,807 | 1,000 | 5,764 | 4,764 | 576% |
| 6908 | HEALTH INSURANCE | 0 | 1,682 | 900 | 2,829 | 1,929 | 314% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,414 | 1,953 | 500 | 3,399 | 2,899 | 680% |
| | TOTAL OTHER PAYROLL EXPENSE | 8,960 | 13,789 | 4,000 | 19,872 | 15,872 | |
| | TOTAL PAYROLL | 57,460 | 80,212 | 47,000 | 103,755 | 56,755 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 1 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 462 | 425 | 385 | (40) | 91% |
| 8006 | INSTRUCTIONAL SUPPLIES | 200 | 137 | 196 | 250 | 54 | 128% |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 0 | 200 | 200 | na |
| 8516 | MEMBERSHIP FEES & DUES | 285 | 285 | 285 | 0 | (285) | na |
| | TOTAL MATERIALS & SERVICES | 485 | 885 | 906 | 835 | (71) | |
| | TOTAL EXPENDITURES | 57,945 | 81,097 | 47,906 | 104,590 | 56,684 | |
| 100-11-102 | TOTAL BUSINESS ADMINISTRATION | 57,945 | 81,097 | 47,906 | 104,590 | 56,684 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 3,144 | 109% |
| 6442 | SPECIAL PROJECT WAGES | 148 | 111 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 22,226 | 41,302 | 33,800 | 36,944 | 3,144 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 1,700 | 3,160 | 2,100 | 2,826 | 726 | 135% |
| 6902 | WORKERS COMPENSATION INS | 118 | 219 | 150 | 196 | 46 | 131% |
| 6903 | STATE WORKERS BENEFIT FUND | 16 | 19 | 42 | 9 | (33) | 21% |
| 6904 | UNEMPLOYMENT INSURANCE | 378 | 723 | 533 | 554 | 21 | 104% |
| 6905 | PERS | 1,770 | 1,981 | 2,000 | 3,555 | 1,555 | 178% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 567 | 612 | 0 | 1,536 | 1,536 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 4,549 | 6,714 | 4,825 | 8,676 | 3,851 | |
| | TOTAL PAYROLL | 26,775 | 48,016 | 38,625 | 45,620 | 6,995 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 7,385 | 10,620 | 2,590 | 3,500 | 910 | 135% |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 2,000 | 500 | (1,500) | 25% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 0 | 6,410 | 7,000 | 590 | 109% |
| | TOTAL MATERIALS & SERVICES | 7,385 | 10,620 | 11,000 | 11,000 | 0 | |
| | TOTAL EXPENDITURES | 34,160 | 58,636 | 49,625 | 56,620 | 6,995 | |
| 100-11-105 | TOTAL HEALTH AND WELLNESS | 34,160 | 58,636 | 49,625 | 56,620 | 6,995 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 21,977 | 6,477 | 142% |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 126,276 | 84,024 | 122,665 | 125,871 | 3,206 | 103% |
| 6403 | FTF OVERLOAD PAY | 2,894 | 0 | 9,792 | 0 | (9,792) | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 23,415 | 47,120 | 38,000 | 47,758 | 9,758 | 126% |
| 6442 | SPECIAL PROJECT WAGES | 505 | 355 | 0 | 0 | 0 | na |
| 6443 | TUTOR WAGES | 66 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 168,692 | 148,869 | 185,957 | 195,606 | 9,649 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 12,468 | 11,055 | 5,314 | 14,660 | 9,346 | 276% |
| 6902 | WORKERS COMPENSATION INS | 900 | 781 | 390 | 1,037 | 647 | 266% |
| 6903 | STATE WORKERS BENEFIT FUND | 116 | 6 | 25 | 76 | 51 | 304% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,883 | 1,625 | 691 | 2,085 | 1,394 | 302% |
| 6905 | PERS | 18,511 | 17,066 | 12,315 | 24,729 | 12,414 | 201% |
| 6906 | DISABILITY INSURANCE | 226 | 163 | 173 | 296 | 123 | 171% |
| 6907 | LIFE INSURANCE | 30 | 16 | 16 | 33 | 17 | 206% |
| 6908 | HEALTH INSURANCE | 33,842 | 19,105 | 20,529 | 28,560 | 8,031 | 139% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 7,630 | 6,395 | 3,167 | 11,697 | 8,530 | 369% |
| | TOTAL OTHER PAYROLL EXPENSE | 75,606 | 56,212 | 42,620 | 83,173 | 40,553 | |
| | TOTAL PAYROLL | 244,298 | 205,081 | 228,577 | 278,779 | 50,202 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 20 | 0 | 6 | 6 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 1,626 | 1,350 | 535 | (815) | 40% |
| 8006 | INSTRUCTIONAL SUPPLIES | 55 | 140 | 200 | 200 | 0 | 100% |
| 8201 | CONFERENCE FEES | 185 | 465 | 520 | 500 | (20) | 96% |
| 8205 | EMPLOYEE TRAVEL | 555 | 780 | 700 | 700 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 795 | 3,031 | 2,770 | 1,941 | (829) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 2,047 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 2,047 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 245,093 | 210,159 | 231,347 | 280,720 | 49,373 | |
| 100-11-106 | TOTAL MATH | 245,093 | 210,159 | 231,347 | 280,720 | 49,373 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 4,479 | 102% |
| 6403 | FTF OVERLOAD PAY | 0 | 0 | 5,649 | 0 | (5,649) | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 47,288 | 64,028 | 52,691 | 79,579 | 26,888 | 151% |
| 6442 | SPECIAL PROJECT WAGES | 1,560 | 888 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 251,456 | 282,258 | 265,276 | 290,994 | 25,718 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 19,236 | 21,551 | 15,831 | 21,913 | 6,082 | 138% |
| 6902 | WORKERS COMPENSATION INS | 1,314 | 1,451 | 1,097 | 1,542 | 445 | 141% |
| 6903 | STATE WORKERS BENEFIT FUND | 99 | 95 | 76 | 92 | 16 | 121% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,659 | 3,273 | 2,074 | 2,962 | 888 | 143% |
| 6905 | PERS | 27,789 | 31,572 | 30,676 | 38,771 | 8,095 | 126% |
| 6906 | DISABILITY INSURANCE | 452 | 470 | 486 | 497 | 11 | 102% |
| 6907 | LIFE INSURANCE | 49 | 49 | 49 | 49 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 31,908 | 20,737 | 17,717 | 30,954 | 13,237 | 175% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 10,438 | 11,591 | 8,898 | 16,802 | 7,904 | 189% |
| | TOTAL OTHER PAYROLL EXPENSE | 93,944 | 90,789 | 76,904 | 113,582 | 36,678 | |
| | TOTAL PAYROLL | 345,400 | 373,047 | 342,180 | 404,576 | 62,396 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 0 | 0 | 5 | 5 | na |
| 7521 | SHIPPING & FREIGHT | 38 | 0 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 1,994 | 1,500 | 666 | (834) | 44% |
| 8006 | INSTRUCTIONAL SUPPLIES | 11,543 | 11,743 | 10,000 | 10,000 | 0 | 100% |
| 8201 | CONFERENCE FEES | 276 | 0 | 136 | 0 | (136) | na |
| 8202 | FIELD TRIP EXPENSE | 0 | 0 | 400 | 0 | (400) | na |
| 8205 | EMPLOYEE TRAVEL | 74 | 0 | 0 | 0 | 0 | na |
| 8508 | EQUIPMENT REPAIR | 1,268 | 768 | 1,000 | 1,000 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 183 | 187 | 236 | 0 | (236) | na |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 4,486 | 90 | 5,728 | 4,500 | (1,228) | 79% |
| | TOTAL MATERIALS & SERVICES | 17,868 | 14,782 | 19,000 | 16,171 | (2,829) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 16,659 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 16,659 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 363,268 | 404,488 | 361,180 | 420,747 | 59,567 | |
| 100-11-107 | TOTAL SCIENCE | 363,268 | 404,488 | 361,180 | 420,747 | 59,567 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (34,868) | 82% |
| 6421 | PART TIME INSTRUCTOR WAGES | 92,911 | 136,913 | 90,350 | 61,700 | (28,650) | 68% |
| 6441 | CURRICULUM DEVELOPMENT WAGES | 1,146 | 0 | 0 | 0 | 0 | na |
| 6442 | SPECIAL PROJECT WAGES | 5,372 | 5,868 | 6,042 | 0 | (6,042) | na |
| | TOTAL SALARY EXPENSE | 218,449 | 267,244 | 288,145 | 218,585 | (69,560) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 16,502 | 20,367 | 12,000 | 16,581 | 4,581 | 138% |
| 6902 | WORKERS COMPENSATION INS | 1,160 | 1,410 | 1,200 | 1,159 | (41) | 97% |
| 6903 | STATE WORKERS BENEFIT FUND | 101 | 108 | 140 | 74 | (66) | 53% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,907 | 3,893 | 3,000 | 2,399 | (601) | 80% |
| 6905 | PERS | 21,328 | 22,366 | 20,000 | 15,152 | (4,848) | 76% |
| 6906 | DISABILITY INSURANCE | 280 | 291 | 303 | 369 | 66 | 122% |
| 6907 | LIFE INSURANCE | 33 | 33 | 33 | 41 | 8 | 124% |
| 6908 | HEALTH INSURANCE | 28,510 | 23,762 | 30,000 | 15,910 | (14,090) | 53% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 8,716 | 9,154 | 9,400 | 7,812 | (1,588) | 83% |
| | TOTAL OTHER PAYROLL EXPENSE | 79,537 | 81,384 | 76,076 | 59,497 | (16,579) | |
| | TOTAL PAYROLL | 297,986 | 348,628 | 364,221 | 278,082 | (86,139) | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 0 | 0 | 12 | 12 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 359 | 300 | 115 | (185) | 38% |
| 8006 | INSTRUCTIONAL SUPPLIES | 46 | 328 | 450 | 0 | (450) | na |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 50 | 0 | (50) | na |
| | TOTAL MATERIALS & SERVICES | 46 | 687 | 800 | 127 | (673) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 1,432 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 1,432 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 298,032 | 350,747 | 365,021 | 278,209 | (86,812) | |
| 100-11-108 | TOTAL SOCIAL SCIENCE | 298,032 | 350,747 | 365,021 | 278,209 | (86,812) | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (11,858) | 92% |
| 6403 | FTF OVERLOAD PAY | 612 | 0 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 115,148 | 183,546 | 139,400 | 152,946 | 13,546 | 110% |
| 6442 | SPECIAL PROJECT WAGES | 1,230 | 4,186 | 3,500 | 0 | (3,500) | na |
| 6443 | TUTOR WAGES | 330 | 3,223 | 350 | 0 | (350) | na |
| | TOTAL SALARY EXPENSE | 184,342 | 261,731 | 283,038 | 280,876 | (2,162) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 13,930 | 19,751 | 5,383 | 21,248 | 15,865 | 395% |
| 6902 | WORKERS COMPENSATION INS | 984 | 1,275 | 390 | 1,489 | 1,099 | 382% |
| 6903 | STATE WORKERS BENEFIT FUND | 96 | 92 | 25 | 76 | 51 | 304% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,592 | 4,020 | 691 | 3,473 | 2,782 | 503% |
| 6905 | PERS | 18,441 | 24,167 | 12,315 | 31,199 | 18,884 | 253% |
| 6906 | DISABILITY INSURANCE | 158 | 162 | 173 | 301 | 128 | 174% |
| 6907 | LIFE INSURANCE | 16 | 16 | 16 | 33 | 17 | 206% |
| 6908 | HEALTH INSURANCE | 18,037 | 16,591 | 16,880 | 23,399 | 6,519 | 139% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 7,722 | 9,629 | 3,167 | 14,789 | 11,622 | 467% |
| | TOTAL OTHER PAYROLL EXPENSE | 61,976 | 75,703 | 39,040 | 96,007 | 56,967 | |
| | TOTAL PAYROLL | 246,318 | 337,434 | 322,078 | 376,883 | 54,805 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 1,000 | 0 | (1,000) | na |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 2,500 | 1,000 | (1,500) | 40% |
| 7601 | PRINTING & DUPLICATING | 0 | 2,231 | 2,500 | 525 | (1,975) | 21% |
| 8006 | INSTRUCTIONAL SUPPLIES | 57 | 278 | 500 | 300 | (200) | 60% |
| 8201 | CONFERENCE FEES | 0 | 700 | 0 | 500 | 500 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 0 | 200 | 200 | na |
| 8516 | MEMBERSHIP FEES & DUES | 75 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 132 | 3,209 | 6,500 | 2,525 | (3,975) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 1,575 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 1,575 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 246,450 | 342,218 | 328,578 | 379,408 | 50,830 | |
| 100-11-111 | TOTAL WRITING, READING, LITERATURE, & LANGUAGE | 246,450 | 342,218 | 328,578 | 379,408 | 50,830 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 3,227 | 105% |
| 6421 | PART TIME INSTRUCTOR WAGES | 3,608 | 1,563 | 3,700 | 0 | (3,700) | na |
| 6442 | SPECIAL PROJECT WAGES | 66 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 68,429 | 69,146 | 74,863 | 74,390 | (473) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 5,020 | 5,062 | 5,193 | 5,419 | 226 | 104% |
| 6902 | WORKERS COMPENSATION INS | 363 | 367 | 377 | 394 | 17 | 105% |
| 6903 | STATE WORKERS BENEFIT FUND | 19 | 18 | 25 | 25 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 695 | 703 | 691 | 590 | (101) | 85% |
| 6905 | PERS | 5,426 | 5,806 | 7,216 | 7,543 | 327 | 105% |
| 6906 | DISABILITY INSURANCE | 152 | 158 | 167 | 175 | 8 | 105% |
| 6907 | LIFE INSURANCE | 16 | 16 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 13,798 | 14,584 | 16,064 | 17,414 | 1,350 | 108% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,922 | 2,994 | 3,060 | 4,449 | 1,389 | 145% |
| | TOTAL OTHER PAYROLL EXPENSE | 28,411 | 29,708 | 32,809 | 36,025 | 3,216 | |
| | TOTAL PAYROLL | 96,840 | 98,854 | 107,672 | 110,415 | 2,743 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 99 | 0 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 0 | 0 | 4 | 0 | (4) | na |
| 7601 | PRINTING & DUPLICATING | 0 | 66 | 150 | 6 | (144) | 4% |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 302 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 0 | 140 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 586 | 500 | 500 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 99 | 1,094 | 654 | 506 | (148) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 152 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 152 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 96,939 | 100,100 | 108,326 | 110,921 | 2,595 | |
| 100-12-122 | TOTAL COMPUTER SCIENCE | 96,939 | 100,100 | 108,326 | 110,921 | 2,595 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 2,457 | 103% |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 912 | 888 | 884 | 880 | (4) | 100% |
| 6301 | FULL TIME CLASSIFIED WAGES | 32,524 | 37,284 | 37,877 | 38,750 | 873 | 102% |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 0 | 300 | 0 | (300) | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 325,764 | 316,506 | 334,896 | 350,385 | 15,489 | 105% |
| 6421 | PART TIME INSTRUCTOR WAGES | 79,707 | 117,010 | 87,594 | 119,079 | 31,485 | 136% |
| 6442 | SPECIAL PROJECT WAGES | 15,081 | 13,385 | 4,426 | 0 | (4,426) | na |
| 6701 | STUDENT WAGES | 0 | 983 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 592 | 0 | 510 | 510 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 536,512 | 486,056 | 548,383 | 593,957 | 45,574 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 39,862 | 35,962 | 32,427 | 43,904 | 11,477 | 135% |
| 6902 | WORKERS COMPENSATION INS | 2,842 | 2,568 | 4,410 | 3,145 | (1,265) | 71% |
| 6903 | STATE WORKERS BENEFIT FUND | 248 | 183 | 2,186 | 218 | (1,968) | 10% |
| 6904 | UNEMPLOYMENT INSURANCE | 5,841 | 6,417 | 6,454 | 5,918 | (536) | 92% |
| 6905 | PERS | 56,777 | 44,907 | 65,110 | 71,897 | 6,787 | 110% |
| 6906 | DISABILITY INSURANCE | 1,035 | 803 | 2,996 | 1,113 | (1,883) | 37% |
| 6907 | LIFE INSURANCE | 119 | 96 | 2,188 | 115 | (2,073) | 5% |
| 6908 | HEALTH INSURANCE | 107,481 | 82,583 | 109,925 | 98,731 | (11,194) | 90% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 23,594 | 18,632 | 19,897 | 32,806 | 12,909 | 165% |
| | TOTAL OTHER PAYROLL EXPENSE | 237,799 | 192,151 | 245,593 | 257,847 | 12,254 | |
| | TOTAL PAYROLL | 774,311 | 678,207 | 793,976 | 851,804 | 57,828 | |
| | MATERIALS & SERVICES | | | | | | |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 13,234 | 24,927 | 22,873 | 3,186 | (19,687) | 14% |
| 7510 | POSTAGE | 0 | 117 | 91 | 146 | 55 | 160% |
| 7521 | SHIPPING & FREIGHT | 853 | 354 | 527 | 667 | 140 | 127% |
| 7601 | PRINTING & DUPLICATING | 0 | 5,826 | 3,880 | 3,880 | 0 | 100% |
| 7901 | SUBSCRIPTIONS | 2,494 | 2,886 | 2,976 | 2,800 | (176) | 94% |
| 8006 | INSTRUCTIONAL SUPPLIES | 10,563 | 9,619 | 7,052 | 7,400 | 348 | 105% |
| 8009 | OFFICE SUPPLIES | 861 | 1,486 | 325 | 1,000 | 675 | 308% |
| 8101 | CELLULAR TELECOMMUNICATIONS | 0 | 0 | 0 | 25 | 25 | na |
| 8103 | TELECOMMUNICATIONS SERVICES | 57 | 0 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 513 | 315 | 250 | 250 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 1,491 | 2,319 | 2,200 | 2,310 | 110 | 105% |
| 8508 | EQUIPMENT REPAIR | 335 | 988 | 350 | 300 | (50) | 86% |
| 8512 | GIFTS EXPENSE | 493 | 398 | 500 | 525 | 25 | 105% |
| 8516 | MEMBERSHIP FEES & DUES | 120 | 150 | 350 | 325 | (25) | 93% |
| 8523 | STUDENT ACTIVITIES & EVENTS | 1,056 | 978 | 1,000 | 1,000 | 0 | 100% |
| 8803 ₉₄ | INSTRUCTIONAL EQUIPMENT <\$5000 | 126 | 1,051 | 394 | 100 | (294) | 25% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------------------|----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TOTAL MATERIALS & SERVICES | | 32,196 | 51,414 | 42,768 | 23,914 | (18,854) | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 18,276 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 18,276 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 806,507 | 747,897 | 836,744 | 875,718 | 38,974 | |
| 100-12-127 | TOTAL NURSING | 806,507 | 747,897 | 836,744 | 875,718 | 38,974 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 21,960 | 169% |
| 6442 | SPECIAL PROJECT WAGES | 1,846 | 699 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 43,704 | 47,987 | 31,600 | 53,560 | 21,960 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 3,343 | 3,671 | 2,666 | 4,097 | 1,431 | 154% |
| 6902 | WORKERS COMPENSATION INS | 232 | 254 | 168 | 284 | 116 | 169% |
| 6903 | STATE WORKERS BENEFIT FUND | 34 | 25 | 13 | 14 | 1 | 108% |
| 6904 | UNEMPLOYMENT INSURANCE | 743 | 842 | 610 | 803 | 193 | 132% |
| 6905 | PERS | 1,939 | 940 | 2,043 | 2,426 | 383 | 119% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 871 | 332 | 1,251 | 1,431 | 180 | 114% |
| | TOTAL OTHER PAYROLL EXPENSE | 7,162 | 6,064 | 6,751 | 9,055 | 2,304 | |
| | TOTAL PAYROLL | 50,866 | 54,051 | 38,351 | 62,615 | 24,264 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 0 | 0 | 7 | 7 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 608 | 600 | 165 | (435) | 28% |
| 7702 | FACILITY LEASE | 0 | 3,750 | 4,000 | 4,000 | 0 | 100% |
| 8006 | INSTRUCTIONAL SUPPLIES | 1,744 | 2,752 | 4,500 | 4,500 | 0 | 100% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 0 | 2,500 | 2,500 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 1,744 | 7,110 | 11,600 | 11,172 | (428) | |
| | TOTAL EXPENDITURES | 52,610 | 61,161 | 49,951 | 73,787 | 23,836 | |
| 100-12-128 | TOTAL OTHER PROFESSIONAL TECHNICAL | 52,610 | 61,161 | 49,951 | 73,787 | 23,836 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (10,446) | 80% |
| 6442 | SPECIAL PROJECT WAGES | 1,203 | 876 | 211 | 0 | (211) | na |
| 6443 | TUTOR WAGES | 0 | 316 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 52,326 | 110,015 | 53,163 | 42,506 | (10,657) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 4,003 | 8,017 | 4,067 | 3,035 | (1,032) | 75% |
| 6902 | WORKERS COMPENSATION INS | 278 | 585 | 249 | 225 | (24) | 90% |
| 6903 | STATE WORKERS BENEFIT FUND | 33 | 50 | 19 | 8 | (11) | 42% |
| 6904 | UNEMPLOYMENT INSURANCE | 890 | 1,837 | 1,138 | 638 | (500) | 56% |
| 6905 | PERS | 5,197 | 10,300 | 6,683 | 7,107 | 424 | 106% |
| 6906 | DISABILITY INSURANCE | 0 | 11 | 0 | 0 | 0 | na |
| 6907 | LIFE INSURANCE | 0 | 2 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 0 | 3,053 | 0 | 2,829 | 2,829 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,969 | 4,134 | 0 | 2,542 | 2,542 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 12,370 | 27,989 | 12,156 | 16,384 | 4,228 | |
| | TOTAL PAYROLL | 64,696 | 138,004 | 65,319 | 58,890 | (6,429) | |
| | MATERIALS & SERVICES | | | | | | |
| 7601 | PRINTING & DUPLICATING | 0 | 646 | 0 | 120 | 120 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 80 | 0 | 29 | 0 | (29) | na |
| | TOTAL MATERIALS & SERVICES | 80 | 646 | 29 | 120 | 91 | |
| | TOTAL EXPENDITURES | 64,776 | 138,650 | 65,348 | 59,010 | (6,338) | |
| 100-12-129 | TOTAL PRE-COLLEGE MATH | 64,776 | 138,650 | 65,348 | 59,010 | (6,338) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 761 | 103% |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 118,411 | 134,183 | 130,771 | 136,701 | 5,930 | 105% |
| 6421 | PART TIME INSTRUCTOR WAGES | 683 | 4,414 | 2,500 | 7,307 | 4,807 | 292% |
| 6701 | STUDENT WAGES | 9,573 | 1,376 | 3,000 | 0 | (3,000) | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 496 | 273 | 495 | 495 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 153,041 | 153,793 | 162,098 | 170,596 | 8,498 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 10,926 | 11,531 | 11,536 | 12,630 | 1,094 | 109% |
| 6902 | WORKERS COMPENSATION INS | 839 | 830 | 827 | 902 | 75 | 109% |
| 6903 | STATE WORKERS BENEFIT FUND | 58 | 51 | 66 | 67 | 1 | 102% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,584 | 1,641 | 1,728 | 1,577 | (151) | 91% |
| 6905 | PERS | 16,386 | 17,111 | 22,103 | 23,394 | 1,291 | 106% |
| 6906 | DISABILITY INSURANCE | 333 | 306 | 367 | 383 | 16 | 104% |
| 6907 | LIFE INSURANCE | 41 | 37 | 41 | 41 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 48,824 | 38,700 | 47,337 | 45,076 | (2,261) | 95% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 6,189 | 6,403 | 6,734 | 9,976 | 3,242 | 148% |
| | TOTAL OTHER PAYROLL EXPENSE | 85,180 | 76,610 | 90,739 | 94,046 | 3,307 | |
| | TOTAL PAYROLL | 238,221 | 230,403 | 252,837 | 264,642 | 11,805 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 1 | 0 | 60 | 60 | na |
| 7521 | SHIPPING & FREIGHT | 138 | 0 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 2,149 | 2,100 | 250 | (1,850) | 12% |
| 7614 | PROGRAM MARKETING PRINTING | 0 | 1,116 | 2,500 | 1,000 | (1,500) | 40% |
| 8006 | INSTRUCTIONAL SUPPLIES | 1,140 | 926 | 4,000 | 5,000 | 1,000 | 125% |
| 8201 | CONFERENCE FEES | 0 | 595 | 0 | 0 | 0 | na |
| 8202 | FIELD TRIP EXPENSE | 280 | (14) | 885 | 1,000 | 115 | 113% |
| 8205 | EMPLOYEE TRAVEL | 172 | 1,081 | 0 | 0 | 0 | na |
| 8508 | EQUIPMENT REPAIR | 0 | 41 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 58 | 0 | 615 | 1,000 | 385 | 163% |
| 8516 | MEMBERSHIP FEES & DUES | 500 | 600 | 1,600 | 1,600 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 2,288 | 6,495 | 11,700 | 9,910 | (1,790) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 29,704 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 29,704 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 240,509 | 266,602 | 264,537 | 274,552 | 10,015 | |
| 100-12-130 | TOTAL RENEWABLE ENERGY | 240,509 | 266,602 | 264,537 | 274,552 | 10,015 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (3,796) | 93% |
| 6403 | FTF OVERLOAD PAY | 0 | 0 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 9,155 | 14,005 | 14,692 | 12,424 | (2,268) | 85% |
| 6442 | SPECIAL PROJECT WAGES | 593 | 2,177 | 1,569 | 0 | (1,569) | na |
| | TOTAL SALARY EXPENSE | 79,116 | 92,730 | 73,597 | 65,964 | (7,633) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 5,861 | 7,046 | 5,510 | 4,750 | (760) | 86% |
| 6902 | WORKERS COMPENSATION INS | 419 | 482 | 382 | 350 | (32) | 92% |
| 6903 | STATE WORKERS BENEFIT FUND | 28 | 26 | 106 | 28 | (78) | 26% |
| 6904 | UNEMPLOYMENT INSURANCE | 736 | 994 | 956 | 776 | (180) | 81% |
| 6905 | PERS | 5,819 | 6,597 | 2,907 | 5,429 | 2,522 | 187% |
| 6906 | DISABILITY INSURANCE | 163 | 170 | 135 | 126 | (9) | 93% |
| 6907 | LIFE INSURANCE | 16 | 15 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 11,064 | 8,733 | 9,040 | 18,916 | 9,876 | 209% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 3,134 | 3,385 | 1,233 | 3,202 | 1,969 | 260% |
| | TOTAL OTHER PAYROLL EXPENSE | 27,240 | 27,448 | 20,285 | 33,593 | 13,308 | |
| | TOTAL PAYROLL | 106,356 | 120,178 | 93,882 | 99,557 | 5,675 | |
| | MATERIALS & SERVICES | | | | | | |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 3,981 | 3,164 | 4,195 | 3,616 | (579) | 86% |
| 7510 | POSTAGE | 0 | 4 | 30 | 9 | (21) | 30% |
| 7521 | SHIPPING & FREIGHT | 99 | 89 | 100 | 200 | 100 | 200% |
| 7601 | PRINTING & DUPLICATING | 0 | 2,887 | 2,000 | 525 | (1,475) | 26% |
| 8006 | INSTRUCTIONAL SUPPLIES | 6,574 | 4,097 | 4,805 | 3,200 | (1,605) | 67% |
| 8201 | CONFERENCE FEES | 250 | 0 | 500 | 1,200 | 700 | 240% |
| 8205 | EMPLOYEE TRAVEL | 936 | 769 | 500 | 750 | 250 | 150% |
| 8508 | EQUIPMENT REPAIR | 255 | 0 | 400 | 250 | (150) | 63% |
| 8509 | FOOD & REFRESHMENTS | 0 | 25 | 220 | 0 | (220) | na |
| 8512 | GIFTS EXPENSE | 218 | 203 | 180 | 225 | 45 | 125% |
| 8516 | MEMBERSHIP FEES & DUES | 1,750 | 1,850 | 2,175 | 2,350 | 175 | 108% |
| 8523 | STUDENT ACTIVITIES & EVENTS | 0 | 0 | 500 | 0 | (500) | na |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 0 | 1,195 | 0 | (1,195) | na |
| | TOTAL MATERIALS & SERVICES | 14,063 | 13,088 | 16,800 | 12,325 | (4,475) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 1,624 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 1,624 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 120,419 | 134,890 | 110,682 | 111,882 | 1,200 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|-------------------|--------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 100-12-131 | TOTAL MEDICAL ASSISTING | 120,419 | 134,890 | 110,682 | 111,882 | 1,200 | |

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 57,441 | 59,583 | 2,142 | 104% |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 20,688 | 1,442 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 842 | 554 | 990 | 787 | (203) | 79% |
| TOTAL SALARY EXPENSE | | 52,434 | 39,942 | 58,431 | 60,370 | 1,939 | |
| OTHER PAYROLL EXPENSE | | | | | | | |
| 6901 | SOCIAL SECURITY | 3,595 | 3,125 | 4,325 | 4,502 | 177 | 104% |
| 6902 | WORKERS COMPENSATION INS | 253 | 222 | 304 | 316 | 12 | 104% |
| 6903 | STATE WORKERS BENEFIT FUND | 28 | 16 | 29 | 23 | (6) | 79% |
| 6904 | UNEMPLOYMENT INSURANCE | 799 | 581 | 691 | 469 | (222) | 68% |
| 6905 | PERS | 3,904 | 3,511 | 5,925 | 6,122 | 197 | 103% |
| 6906 | DISABILITY INSURANCE | 50 | 91 | 135 | 140 | 5 | 104% |
| 6907 | LIFE INSURANCE | 6 | 9 | 16 | 13 | (3) | 81% |
| 6908 | HEALTH INSURANCE | 5,570 | 7,638 | 13,833 | 11,277 | (2,556) | 82% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,106 | 1,801 | 2,513 | 3,610 | 1,097 | 144% |
| TOTAL OTHER PAYROLL EXPENSE | | 16,311 | 16,994 | 27,771 | 26,472 | (1,299) | |
| TOTAL PAYROLL | | 68,745 | 56,936 | 86,202 | 86,842 | 640 | |
| MATERIALS & SERVICES | | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 750 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 0 | 0 | 300 | 257 | (43) | 86% |
| 7601 | PRINTING & DUPLICATING | 0 | 277 | 350 | 308 | (42) | 88% |
| 7901 | SUBSCRIPTIONS | 45 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 2,662 | 0 | 0 | 0 | 0 | na |
| 8009 | OFFICE SUPPLIES | 58 | 0 | 0 | 207 | 207 | na |
| 8205 | EMPLOYEE TRAVEL | 2,168 | 0 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 100 | 0 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 175 | 0 | 0 | 0 | 0 | na |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 83 | 0 | 0 | 0 | 0 | na |
| TOTAL MATERIALS & SERVICES | | 5,291 | 1,027 | 650 | 772 | 122 | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 22,102 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 22,102 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 74,036 | 80,065 | 86,852 | 87,614 | 762 | |
| 100-12-142 TOTAL SMALL BUSINESS DEVELOPMENT CENTER | | 74,036 | 80,065 | 86,852 | 87,614 | 762 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (33,846) | na |
| 6302 | PART TIME CLASSIFIED WAGES | 3,194 | 8,736 | 8,000 | 0 | (8,000) | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 47,737 | 33,644 | 53,010 | 44,545 | (8,465) | 84% |
| 6421 | PART TIME INSTRUCTOR WAGES | 30,281 | 43,369 | 12,500 | 75,105 | 62,605 | 601% |
| 6442 | SPECIAL PROJECT WAGES | 3,790 | 1,637 | 1,500 | 0 | (1,500) | na |
| | TOTAL SALARY EXPENSE | 104,765 | 109,125 | 108,856 | 119,650 | 10,794 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 7,895 | 10,013 | 7,895 | 9,153 | 1,258 | 116% |
| 6902 | WORKERS COMPENSATION INS | 555 | 704 | 555 | 634 | 79 | 114% |
| 6903 | STATE WORKERS BENEFIT FUND | 67 | 78 | 97 | 38 | (59) | 39% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,527 | 2,141 | 1,527 | 1,598 | 71 | 105% |
| 6905 | PERS | 7,819 | 9,834 | 5,000 | 10,646 | 5,646 | 213% |
| 6906 | DISABILITY INSURANCE | 119 | 147 | 100 | 105 | 5 | 105% |
| 6907 | LIFE INSURANCE | 23 | 27 | 20 | 13 | (7) | 65% |
| 6908 | HEALTH INSURANCE | 18,926 | 16,534 | 15,000 | 6,964 | (8,036) | 46% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 4,026 | 4,296 | 4,000 | 5,895 | 1,895 | 147% |
| | TOTAL OTHER PAYROLL EXPENSE | 40,957 | 43,774 | 34,194 | 35,046 | 852 | |
| | TOTAL PAYROLL | 145,722 | 152,899 | 143,050 | 154,696 | 11,646 | |
| | MATERIALS & SERVICES | | | | | | |
| 7601 | PRINTING & DUPLICATING | 0 | 1,715 | 1,332 | 1,500 | 168 | 113% |
| 8006 | INSTRUCTIONAL SUPPLIES | 456 | 291 | 95 | 94 | (1) | 99% |
| 8201 | CONFERENCE FEES | 0 | 275 | 250 | 250 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 1,193 | 2,146 | 1,000 | 1,000 | 0 | 100% |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 0 | 0 | 273 | 273 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 1,649 | 4,427 | 2,950 | 3,117 | 167 | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 4,439 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 4,439 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 147,371 | 161,765 | 146,000 | 157,813 | 11,813 | |
| 100-13-161 | TOTAL PRE COLLEGE | 147,371 | 161,765 | 146,000 | 157,813 | 11,813 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 812 | 110% |
| 6421 | PART TIME INSTRUCTOR WAGES | 57,305 | 47,396 | 75,565 | 86,294 | 10,729 | 114% |
| 6442 | SPECIAL PROJECT WAGES | 1,719 | 1,987 | 1,670 | 0 | (1,670) | na |
| | TOTAL SALARY EXPENSE | 65,041 | 54,999 | 85,365 | 95,236 | 9,871 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 4,970 | 4,249 | 6,543 | 7,286 | 743 | 111% |
| 6902 | WORKERS COMPENSATION INS | 345 | 294 | 412 | 505 | 93 | 123% |
| 6903 | STATE WORKERS BENEFIT FUND | 50 | 30 | 34 | 29 | (5) | 85% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,104 | 979 | 1,511 | 1,429 | (82) | 95% |
| 6905 | PERS | 4,816 | 4,510 | 6,196 | 9,522 | 3,326 | 154% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,177 | 2,013 | 3,594 | 5,104 | 1,510 | 142% |
| | TOTAL OTHER PAYROLL EXPENSE | 13,462 | 12,075 | 18,290 | 23,875 | 5,585 | |
| | TOTAL PAYROLL | 78,503 | 67,074 | 103,655 | 119,111 | 15,456 | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 0 | 0 | 117 | 117 | na |
| 7521 | SHIPPING & FREIGHT | 0 | 0 | 0 | 14 | 14 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 1,662 | 0 | 505 | 505 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 1,413 | 1,133 | 384 | 1,177 | 793 | 307% |
| 8201 | CONFERENCE FEES | 80 | 0 | 150 | 145 | (5) | 97% |
| 8205 | EMPLOYEE TRAVEL | 748 | 217 | 400 | 300 | (100) | 75% |
| 8509 | FOOD & REFRESHMENTS | 0 | 38 | 16 | 0 | (16) | na |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 120 | 119 | (1) | 99% |
| | TOTAL MATERIALS & SERVICES | 2,241 | 3,050 | 1,070 | 2,377 | 1,307 | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 397 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 397 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 80,744 | 70,521 | 104,725 | 121,488 | 16,763 | |
| 100-13-162 | TOTAL ENGLISH SPEAKERS OF OTHER LANGUAGES | 80,744 | 70,521 | 104,725 | 121,488 | 16,763 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 31,033 | 68,411 | 55,130 | 57,909 | 2,779 | 105% |
| 6421 | PART TIME INSTRUCTOR WAGES | 4,124 | 8,536 | 0 | 0 | 0 | na |
| 6442 | SPECIAL PROJECT WAGES | 148 | 1,363 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 37,587 | 78,310 | 55,130 | 57,909 | 2,779 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 2,532 | 5,993 | 4,217 | 4,430 | 213 | 105% |
| 6902 | WORKERS COMPENSATION INS | 175 | 415 | 292 | 307 | 15 | 105% |
| 6903 | STATE WORKERS BENEFIT FUND | 11 | 28 | 25 | 25 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 342 | 1,034 | 691 | 590 | (101) | 85% |
| 6905 | PERS | 2,763 | 6,233 | 5,590 | 5,872 | 282 | 105% |
| 6906 | DISABILITY INSURANCE | 68 | 159 | 130 | 136 | 6 | 105% |
| 6907 | LIFE INSURANCE | 10 | 22 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 6,488 | 12,103 | 9,082 | 8,705 | (377) | 96% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,523 | 3,198 | 2,371 | 3,463 | 1,092 | 146% |
| | TOTAL OTHER PAYROLL EXPENSE | 13,912 | 29,185 | 22,414 | 23,544 | 1,130 | |
| | TOTAL PAYROLL | 51,499 | 107,495 | 77,544 | 81,453 | 3,909 | |
| | MATERIALS & SERVICES | | | | | | |
| 7601 | PRINTING & DUPLICATING | 0 | 385 | 0 | 84 | 84 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 214 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 500 | 500 | 0 | 100% |
| 8509 | FOOD & REFRESHMENTS | 0 | 2,062 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 214 | 2,447 | 500 | 584 | 84 | |
| | TOTAL EXPENDITURES | 51,713 | 109,942 | 78,044 | 82,037 | 3,993 | |
| 100-13-163 | TOTAL POST SECONDARY REMEDIAL | 51,713 | 109,942 | 78,044 | 82,037 | 3,993 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6442 | SPECIAL PROJECT WAGES | 7,393 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 10,105 | 0 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 773 | 0 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 50 | 0 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 13 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 168 | 0 | 0 | 0 | 0 | na |
| 6905 | PERS | 152 | 0 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 78 | 0 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 1,234 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 11,339 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 4,132 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 1,310 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 78 | 0 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 50 | 0 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 70 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 5,640 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 16,979 | 0 | 0 | 0 | 0 | |
| 100-14-171 | TOTAL REIMBURSEABLE COMMUNITY EDUCATION | 16,979 | 0 | 0 | 0 | 0 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6442 | SPECIAL PROJECT WAGES | 8,369 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 9,932 | 0 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 720 | 0 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 53 | 0 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 11 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 160 | 0 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 944 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 10,876 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7521 | SHIPPING & FREIGHT | 91 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 10,545 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 10,636 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 21,512 | 0 | 0 | 0 | 0 | |
| 100-14-172 | TOTAL HEALTH AND SAFETY ADULT EDUCATION | 21,512 | 0 | 0 | 0 | 0 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 2,159 | 102% |
| 6105 | DIRECTOR SALARIES | 78,019 | 156,588 | 77,195 | 135,279 | 58,084 | 175% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 94,615 | 79,446 | 121,394 | 60,498 | (60,896) | 50% |
| 6201 | FULL TIME CONFIDENTIAL WAGES | 43,842 | 46,532 | 49,345 | 52,185 | 2,840 | 106% |
| 6301 | FULL TIME CLASSIFIED WAGES | 32,931 | 36,918 | 102,176 | 59,774 | (42,402) | 59% |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 1,723 | 2,076 | 1,500 | 2,490 | 990 | 166% |
| | TOTAL SALARY EXPENSE | 344,658 | 417,564 | 450,834 | 411,609 | (39,225) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 25,694 | 31,192 | 31,644 | 30,555 | (1,089) | 97% |
| 6902 | WORKERS COMPENSATION INS | 1,827 | 2,210 | 2,221 | 2,168 | (53) | 98% |
| 6903 | STATE WORKERS BENEFIT FUND | 174 | 174 | 189 | 189 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 3,740 | 4,394 | 4,479 | 3,801 | (678) | 85% |
| 6905 | PERS | 43,672 | 54,693 | 66,668 | 57,172 | (9,496) | 86% |
| 6906 | DISABILITY INSURANCE | 776 | 957 | 985 | 961 | (24) | 98% |
| 6907 | LIFE INSURANCE | 99 | 106 | 107 | 107 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 73,026 | 73,861 | 77,091 | 88,724 | 11,633 | 115% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 15,625 | 17,927 | 18,107 | 24,614 | 6,507 | 136% |
| 6955 | PT FACULTY INSURANCE FUND EXP | 0 | 25,000 | 25,000 | 0 | (25,000) | na |
| | TOTAL OTHER PAYROLL EXPENSE | 164,633 | 210,514 | 226,491 | 208,291 | (18,200) | |
| | TOTAL PAYROLL | 509,291 | 628,078 | 677,325 | 619,900 | (57,425) | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 26,025 | 50,420 | 65,000 | 70,518 | 5,518 | 108% |
| 7510 | POSTAGE | 0 | 446 | 200 | 144 | (56) | 72% |
| 7521 | SHIPPING & FREIGHT | 219 | 0 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 949 | 650 | 615 | (35) | 95% |
| 7611 | CATALOG PRINTING | 0 | 270 | 0 | 1,500 | 1,500 | na |
| 7901 | SUBSCRIPTIONS | 1,299 | 550 | 393 | 0 | (393) | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 532 | 407 | 0 | (407) | na |
| 8009 | OFFICE SUPPLIES | 613 | 554 | 488 | 600 | 112 | 123% |
| 8201 | CONFERENCE FEES | 1,140 | 2,424 | 2,452 | 1,500 | (952) | 61% |
| 8205 | EMPLOYEE TRAVEL | 9,251 | 9,673 | 10,288 | 11,610 | 1,322 | 113% |
| 8509 | FOOD & REFRESHMENTS | 373 | 592 | 200 | 0 | (200) | na |
| 8516 | MEMBERSHIP FEES & DUES | 584 | 14,660 | 15,575 | 1,800 | (13,775) | 12% |
| | TOTAL MATERIALS & SERVICES | 39,504 | 81,070 | 95,653 | 88,287 | (7,366) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 24,384 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 24,384 | 0 | 0 | 0 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|---|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TOTAL EXPENDITURES | | 548,795 | 733,532 | 772,978 | 708,187 | (64,791) | |
| 100-20-201 | TOTAL INSTRUCTIONAL ADMINISTRATION | 548,795 | 733,532 | 772,978 | 708,187 | (64,791) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | (28,512) | na |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 0 | 58,736 | 58,736 | na |
| 6403 | FTF OVERLOAD PAY | 0 | 0 | 10,000 | 10,000 | 0 | 100% |
| 6421 | PART TIME INSTRUCTOR WAGES | 3,950 | 3,235 | 0 | 0 | 0 | na |
| 6441 | CURRICULUM DEVELOPMENT WAGES | 0 | 7,607 | 0 | 7,000 | 7,000 | na |
| 6442 | SPECIAL PROJECT WAGES | 3,710 | 1,287 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 62,811 | 69,154 | 38,512 | 75,736 | 37,224 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 4,554 | 5,008 | 4,302 | 5,756 | 1,454 | 134% |
| 6902 | WORKERS COMPENSATION INS | 321 | 354 | 302 | 401 | 99 | 133% |
| 6903 | STATE WORKERS BENEFIT FUND | 35 | 29 | 29 | 29 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 730 | 856 | 691 | 831 | 140 | 120% |
| 6905 | PERS | 7,983 | 7,967 | 9,535 | 12,202 | 2,667 | 128% |
| 6906 | DISABILITY INSURANCE | 130 | 134 | 134 | 138 | 4 | 103% |
| 6907 | LIFE INSURANCE | 16 | 16 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 14,658 | 9,527 | 9,657 | 8,487 | (1,170) | 88% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,630 | 2,464 | 2,452 | 4,529 | 2,077 | 185% |
| | TOTAL OTHER PAYROLL EXPENSE | 31,057 | 26,355 | 27,118 | 32,389 | 5,271 | |
| | TOTAL PAYROLL | 93,868 | 95,509 | 65,630 | 108,125 | 42,495 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 10,838 | 16,670 | 15,821 | 17,402 | 1,581 | 110% |
| 7213 | SOFTWARE & LICENSES | 0 | 0 | 1,890 | 0 | (1,890) | na |
| 7510 | POSTAGE | 0 | 0 | 25 | 14 | (11) | 56% |
| 7601 | PRINTING & DUPLICATING | 0 | 31 | 50 | 11 | (39) | 22% |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 488 | 400 | (88) | 82% |
| 8201 | CONFERENCE FEES | 1,150 | 1,873 | 1,641 | 4,000 | 2,359 | 244% |
| 8205 | EMPLOYEE TRAVEL | 2,619 | 4,406 | 7,346 | 7,300 | (46) | 99% |
| 8509 | FOOD & REFRESHMENTS | 44 | 37 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 495 | 2,495 | 2,495 | 495 | (2,000) | 20% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 123 | 478 | 2,564 | 6,000 | 3,436 | 234% |
| | TOTAL MATERIALS & SERVICES | 15,269 | 25,990 | 32,320 | 35,622 | 3,302 | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 84,127 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 84,127 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 109,137 | 205,626 | 97,950 | 143,747 | 45,797 | |
| 100-20-203 | TOTAL DISTANCE EDUCATION & INSTRUCTIONAL TECH | 109,137 | 205,626 | 97,950 | 143,747 | 45,797 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 132 | 0 | 20,000 | 20,000 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 17 | 0 | 0 | 1,530 | 1,530 | na |
| 6902 | WORKERS COMPENSATION INS | 1 | 0 | 0 | 106 | 106 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 1 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 4 | 0 | 0 | 300 | 300 | na |
| 6905 | PERS | 0 | 0 | 0 | 2,028 | 2,028 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 0 | 1,196 | 1,196 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 23 | 0 | 0 | 5,160 | 5,160 | |
| | TOTAL PAYROLL | 155 | 0 | 20,000 | 25,160 | 5,160 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 797 | 1,785 | 20,505 | 25,000 | 4,495 | 122% |
| 8006 | INSTRUCTIONAL SUPPLIES | 167 | 657 | 0 | 337 | 337 | na |
| 8201 | CONFERENCE FEES | 715 | 715 | 792 | 2,000 | 1,208 | 253% |
| 8204 | NON-EMPLOYEE TRAVEL | 0 | 0 | 1,000 | 250 | (750) | 25% |
| 8205 | EMPLOYEE TRAVEL | 1,390 | 463 | 1,203 | 2,028 | 825 | 169% |
| 8509 | FOOD & REFRESHMENTS | 2,173 | 2,360 | 3,500 | 2,046 | (1,454) | 58% |
| | TOTAL MATERIALS & SERVICES | 5,242 | 5,980 | 27,000 | 31,661 | 4,661 | |
| | TOTAL EXPENDITURES | 5,397 | 5,980 | 47,000 | 56,821 | 9,821 | |
| 100-20-204 | TOTAL INSTRUCTIONAL STAFF DEVELOPMENT | 5,397 | 5,980 | 47,000 | 56,821 | 9,821 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 0 | 0 | 39,211 | 39,211 | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 0 | 0 | 0 | 28,955 | 28,955 | na |
| | TOTAL SALARY EXPENSE | 0 | 0 | 0 | 127,330 | 127,330 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 0 | 9,585 | 9,585 | na |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 675 | 675 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 0 | 71 | 71 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 1,472 | 1,472 | na |
| 6905 | PERS | 0 | 0 | 0 | 18,709 | 18,709 | na |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 0 | 299 | 299 | na |
| 6907 | LIFE INSURANCE | 0 | 0 | 0 | 41 | 41 | na |
| 6908 | HEALTH INSURANCE | 0 | 0 | 0 | 24,268 | 24,268 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 0 | 7,614 | 7,614 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 0 | 62,734 | 62,734 | |
| | TOTAL PAYROLL | 0 | 0 | 0 | 190,064 | 190,064 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 0 | 500 | 500 | na |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 500 | 500 | na |
| 7901 | SUBSCRIPTIONS | 0 | 0 | 0 | 900 | 900 | na |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 0 | 300 | 300 | na |
| 8204 | NON-EMPLOYEE TRAVEL | 0 | 0 | 0 | 800 | 800 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 0 | 1,000 | 1,000 | na |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 0 | 700 | 700 | na |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 0 | 3,500 | 3,500 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 0 | 8,200 | 8,200 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 198,264 | 198,264 | |
| 100-20-207 | TOTAL CURRICULUM & ASSESSMENT | 0 | 0 | 0 | 198,264 | 198,264 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 1,673 | 103% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 55,747 | 0 | (55,747) | na |
| 6301 | FULL TIME CLASSIFIED WAGES | 24,386 | 46,092 | 0 | 56,067 | 56,067 | na |
| 6442 | SPECIAL PROJECT WAGES | 1,955 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 78,908 | 100,236 | 111,515 | 113,508 | 1,993 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 5,692 | 7,141 | 7,967 | 8,184 | 217 | 103% |
| 6902 | WORKERS COMPENSATION INS | 418 | 520 | 578 | 602 | 24 | 104% |
| 6903 | STATE WORKERS BENEFIT FUND | 59 | 62 | 73 | 73 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,065 | 1,424 | 1,649 | 1,424 | (225) | 86% |
| 6905 | PERS | 4,724 | 8,526 | 12,313 | 12,833 | 520 | 104% |
| 6906 | DISABILITY INSURANCE | 148 | 217 | 256 | 267 | 11 | 104% |
| 6907 | LIFE INSURANCE | 23 | 36 | 41 | 41 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 24,032 | 26,753 | 30,554 | 35,168 | 4,614 | 115% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,525 | 4,011 | 4,687 | 6,788 | 2,101 | 145% |
| | TOTAL OTHER PAYROLL EXPENSE | 38,686 | 48,690 | 58,118 | 65,380 | 7,262 | |
| | TOTAL PAYROLL | 117,594 | 148,926 | 169,633 | 178,888 | 9,255 | |
| | MATERIALS & SERVICES | | | | | | |
| 7208 | LIBRARY AUTOMATED SERVICES | 4,536 | 4,627 | 5,200 | 5,004 | (196) | 96% |
| 7209 | MAINTENANCE CONTRACTS | 1,636 | 1,718 | 1,870 | 0 | (1,870) | na |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 1,920 | 2,115 | 2,048 | (67) | 97% |
| 7310 | OER SPECIAL PROJECT EXPENSES | (531) | 0 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 0 | 654 | 700 | 624 | (76) | 89% |
| 7523 | INTERLIBRARY LOAN DELIVERY | 0 | 0 | 400 | 200 | (200) | 50% |
| 7601 | PRINTING & DUPLICATING | 0 | 2,615 | 2,000 | 951 | (1,049) | 48% |
| 7901 | SUBSCRIPTIONS | 2,001 | 1,335 | 1,786 | 1,647 | (139) | 92% |
| 7902 | ELECTRONIC SUBSCRIPTIONS | 21,427 | 18,707 | 27,500 | 24,029 | (3,471) | 87% |
| 8007 | LIBR AUDIOVISUAL MATERIALS | 2,066 | 1,597 | 2,500 | 2,080 | (420) | 83% |
| 8008 | LIBR ELECTRONIC MATERIALS | 0 | 60 | 250 | 250 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 356 | 1,408 | 1,000 | 2,000 | 1,000 | 200% |
| 8014 | LIBRARY PRINT COLLECTION | 4,045 | 4,624 | 5,000 | 4,160 | (840) | 83% |
| 8201 | CONFERENCE FEES | 770 | 987 | 1,200 | 0 | (1,200) | na |
| 8205 | EMPLOYEE TRAVEL | 6,581 | 5,981 | 4,500 | 4,500 | 0 | 100% |
| 8509 | FOOD & REFRESHMENTS | 0 | 73 | 200 | 200 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 793 | 865 | 586 | 500 | (86) | 85% |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 3,599 | 0 | 1,528 | 1,500 | (28) | 98% |
| | TOTAL MATERIALS & SERVICES | 47,279 | 47,171 | 58,335 | 49,693 | (8,642) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 32,576 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 32,576 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 164,873 | 228,673 | 227,968 | 228,581 | 613 | |
| 100-20-221 | TOTAL LIBRARY | 164,873 | 228,673 | 227,968 | 228,581 | 613 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6105 | DIRECTOR SALARIES | 45,306 | 53,777 | 55,768 | 57,441 | 1,673 | 103% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 41,195 | 46,365 | 5,170 | 113% |
| 6301 | FULL TIME CLASSIFIED WAGES | 63,383 | 99,282 | 65,296 | 62,449 | (2,847) | 96% |
| 6302 | PART TIME CLASSIFIED WAGES | 34,376 | 15,369 | 19,208 | 19,454 | 246 | 101% |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 3,890 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 143,065 | 244,443 | 181,467 | 185,709 | 4,242 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 10,513 | 17,712 | 20,000 | 13,688 | (6,312) | 68% |
| 6902 | WORKERS COMPENSATION INS | 757 | 1,276 | 1,900 | 984 | (916) | 52% |
| 6903 | STATE WORKERS BENEFIT FUND | 123 | 137 | 200 | 134 | (66) | 67% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,085 | 3,733 | 3,000 | 2,408 | (592) | 80% |
| 6905 | PERS | 12,900 | 19,704 | 17,580 | 22,611 | 5,031 | 129% |
| 6906 | DISABILITY INSURANCE | 294 | 511 | 600 | 391 | (209) | 65% |
| 6907 | LIFE INSURANCE | 59 | 79 | 100 | 66 | (34) | 66% |
| 6908 | HEALTH INSURANCE | 44,743 | 59,203 | 35,000 | 54,784 | 19,784 | 157% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 5,523 | 8,585 | 5,000 | 11,105 | 6,105 | 222% |
| | TOTAL OTHER PAYROLL EXPENSE | 76,997 | 110,940 | 83,380 | 106,171 | 22,791 | |
| | TOTAL PAYROLL | 220,062 | 355,383 | 264,847 | 291,880 | 27,033 | |
| | MATERIALS & SERVICES | | | | | | |
| 7213 | SOFTWARE & LICENSES | 12,964 | 12,574 | 13,051 | 13,051 | 0 | 100% |
| 7510 | POSTAGE | 217 | 1,994 | 1,501 | 1,500 | (1) | 100% |
| 7521 | SHIPPING & FREIGHT | 13 | 0 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 1,500 | 860 | 360 | (500) | 42% |
| 7611 | CATALOG PRINTING | 0 | 0 | 6,500 | 6,500 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 944 | 5,079 | 4,706 | 4,000 | (706) | 85% |
| 8011 | REFERENCE MATERIALS | 248 | 0 | 0 | 0 | 0 | na |
| 8012 | TESTING SUPPLIES | 3,785 | 6,457 | 6,806 | 6,806 | 0 | 100% |
| 8201 | CONFERENCE FEES | 1,225 | 1,886 | 1,660 | 1,710 | 50 | 103% |
| 8205 | EMPLOYEE TRAVEL | 6,448 | 5,295 | 7,600 | 6,500 | (1,100) | 86% |
| 8509 | FOOD & REFRESHMENTS | 0 | 56 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 310 | 767 | 890 | 765 | (125) | 86% |
| 8517 | MISCELLANEOUS FEES | 0 | 0 | 75 | 0 | (75) | na |
| 8523 | STUDENT ACTIVITIES & EVENTS | 0 | 5 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 26,154 | 35,613 | 43,649 | 41,192 | (2,457) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|--|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 20,592 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 20,592 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 246,216 | 411,588 | 308,496 | 333,072 | 24,576 | |
| 100-30-301 | TOTAL REGISTRATION AND ADMISSIONS | 246,216 | 411,588 | 308,496 | 333,072 | 24,576 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 1,723 | 103% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 66,218 | 74,197 | 76,596 | 78,894 | 2,298 | 103% |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 22,078 | 0 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 969 | 990 | 990 | 990 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 143,409 | 130,955 | 135,027 | 139,048 | 4,021 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 10,952 | 10,018 | 10,330 | 10,637 | 307 | 103% |
| 6902 | WORKERS COMPENSATION INS | 760 | 694 | 710 | 732 | 22 | 103% |
| 6903 | STATE WORKERS BENEFIT FUND | 108 | 77 | 87 | 87 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,104 | 1,937 | 2,041 | 1,717 | (324) | 84% |
| 6905 | PERS | 11,823 | 14,124 | 17,537 | 18,058 | 521 | 103% |
| 6906 | DISABILITY INSURANCE | 276 | 304 | 315 | 324 | 9 | 103% |
| 6907 | LIFE INSURANCE | 45 | 49 | 49 | 49 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 26,334 | 25,392 | 26,891 | 25,337 | (1,554) | 94% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 4,636 | 5,631 | 5,806 | 8,315 | 2,509 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 57,038 | 58,226 | 63,766 | 65,256 | 1,490 | |
| | TOTAL PAYROLL | 200,447 | 189,181 | 198,793 | 204,304 | 5,511 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 2,657 | 4,500 | 4,500 | 0 | 100% |
| 7510 | POSTAGE | 0 | 45 | 102 | 102 | 0 | 100% |
| 7601 | PRINTING & DUPLICATING | 759 | 1,431 | 1,340 | 1,340 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 60 | 151 | 150 | 150 | 0 | 100% |
| 8201 | CONFERENCE FEES | 1,997 | 1,612 | 1,800 | 1,800 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 7,545 | 5,327 | 5,000 | 4,000 | (1,000) | 80% |
| 8509 | FOOD & REFRESHMENTS | 220 | 179 | 180 | 180 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 195 | 285 | 300 | 300 | 0 | 100% |
| 8523 | STUDENT ACTIVITIES & EVENTS | 3,164 | 4,348 | 4,585 | 4,585 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 13,940 | 16,035 | 17,957 | 16,957 | (1,000) | |
| | TRANSFERS | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 5,999 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 5,999 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 214,387 | 211,215 | 216,750 | 221,261 | 4,511 | |
| 100-30-302 | TOTAL ADVISING | 214,387 | 211,215 | 216,750 | 221,261 | 4,511 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 18,078 | 134% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 39,995 | 85,010 | 45,015 | 213% |
| 6301 | FULL TIME CLASSIFIED WAGES | 9,675 | 35,530 | 27,310 | 0 | (27,310) | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 468 | 247 | 0 | 0 | 0 | na |
| TOTAL SALARY EXPENSE | | 92,987 | 103,959 | 119,872 | 155,655 | 35,783 | |
| OTHER PAYROLL EXPENSE | | | | | | | |
| 6901 | SOCIAL SECURITY | 7,302 | 7,922 | 9,000 | 11,561 | 2,561 | 128% |
| 6902 | WORKERS COMPENSATION INS | 506 | 551 | 1,000 | 825 | (175) | 83% |
| 6903 | STATE WORKERS BENEFIT FUND | 54 | 59 | 150 | 87 | (63) | 58% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,230 | 1,445 | 1,500 | 1,728 | 228 | 115% |
| 6905 | PERS | 6,982 | 8,260 | 11,500 | 15,783 | 4,283 | 137% |
| 6906 | DISABILITY INSURANCE | 166 | 228 | 200 | 366 | 166 | 183% |
| 6907 | LIFE INSURANCE | 25 | 36 | 72 | 49 | (23) | 68% |
| 6908 | HEALTH INSURANCE | 12,719 | 19,199 | 25,000 | 39,073 | 14,073 | 156% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 3,764 | 4,239 | 6,000 | 9,308 | 3,308 | 155% |
| TOTAL OTHER PAYROLL EXPENSE | | 32,748 | 41,939 | 54,422 | 78,780 | 24,358 | |
| TOTAL PAYROLL | | 125,735 | 145,898 | 174,294 | 234,435 | 60,141 | |
| MATERIALS & SERVICES | | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 4,844 | 6,818 | 7,200 | 7,250 | 50 | 101% |
| 7213 | SOFTWARE & LICENSES | 0 | 48 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 145 | 624 | 750 | 750 | 0 | 100% |
| 7521 | SHIPPING & FREIGHT | 26 | 0 | 27 | 27 | 0 | 100% |
| 7601 | PRINTING & DUPLICATING | 300 | 674 | 450 | 450 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 38 | 47 | 150 | 150 | 0 | 100% |
| 8201 | CONFERENCE FEES | 250 | 590 | 600 | 1,050 | 450 | 175% |
| 8205 | EMPLOYEE TRAVEL | 3,791 | 5,000 | 7,975 | 5,834 | (2,141) | 73% |
| 8509 | FOOD & REFRESHMENTS | 93 | 524 | 100 | 100 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 837 | 930 | 979 | 1,004 | 25 | 103% |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 48 | 0 | 48 | 0 | (48) | na |
| TOTAL MATERIALS & SERVICES | | 10,372 | 15,255 | 18,279 | 16,615 | (1,664) | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 2,035 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 2,035 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 136,107 | 163,188 | 192,573 | 251,050 | 58,477 | |
| 100-30-303 | TOTAL FINANCIAL AID ADMINISTRATION | 136,107 | 163,188 | 192,573 | 251,050 | 58,477 | |

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL SALARY EXPENSE | 0 | 0 | 0 | 52,185 | 52,185 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 0 | 3,784 | 3,784 | na |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 0 | 277 | 277 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 0 | 29 | 29 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 590 | 590 | na |
| 6905 | PERS | 0 | 0 | 0 | 5,292 | 5,292 | na |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 0 | 123 | 123 | na |
| 6907 | LIFE INSURANCE | 0 | 0 | 0 | 16 | 16 | na |
| 6908 | HEALTH INSURANCE | 0 | 0 | 0 | 11,137 | 11,137 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 0 | 3,121 | 3,121 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 0 | 24,369 | 24,369 | |
| | TOTAL PAYROLL | 0 | 0 | 0 | 76,554 | 76,554 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 76,554 | 76,554 | |
| 100-30-309 | TOTAL STUDENT SUPPORT SERVICES | 0 | 0 | 0 | 76,554 | 76,554 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 789 | 103% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 71,101 | 37,699 | (33,402) | 53% |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 0 | 24,999 | 24,999 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 0 | 495 | 495 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 0 | 0 | 97,879 | 90,265 | (7,614) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 7,383 | 6,806 | (577) | 92% |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 516 | 476 | (40) | 92% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 73 | 62 | (11) | 85% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 1,625 | 1,235 | (390) | 76% |
| 6905 | PERS | 0 | 0 | 9,925 | 9,153 | (772) | 92% |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 230 | 152 | (78) | 66% |
| 6907 | LIFE INSURANCE | 0 | 0 | 41 | 25 | (16) | 61% |
| 6908 | HEALTH INSURANCE | 0 | 0 | 26,594 | 16,569 | (10,025) | 62% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 4,209 | 5,398 | 1,189 | 128% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 50,596 | 39,876 | (10,720) | |
| | TOTAL PAYROLL | 0 | 0 | 148,475 | 130,141 | (18,334) | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 3,008 | 3,000 | (8) | 100% |
| 7213 | SOFTWARE & LICENSES | 0 | 0 | 3,600 | 2,400 | (1,200) | 67% |
| 7510 | POSTAGE | 0 | 0 | 2,000 | 2,000 | 0 | 100% |
| 7601 | PRINTING & DUPLICATING | 0 | 0 | 1,000 | 1,000 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 3,000 | 1,000 | (2,000) | 33% |
| 8201 | CONFERENCE FEES | 0 | 0 | 2,000 | 1,300 | (700) | 65% |
| 8204 | NON-EMPLOYEE TRAVEL | 0 | 0 | 1,992 | 2,000 | 8 | 100% |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 6,000 | 7,400 | 1,400 | 123% |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 2,000 | 3,300 | 1,300 | 165% |
| 8512 | GIFTS EXPENSE | 0 | 0 | 500 | 500 | 0 | 100% |
| 8523 | STUDENT ACTIVITIES & EVENTS | 0 | 0 | 2,000 | 4,200 | 2,200 | 210% |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 27,100 | 28,100 | 1,000 | |
| | TOTAL EXPENDITURES | 0 | 0 | 175,575 | 158,241 | (17,334) | |
| 100-30-315 | TOTAL STUDENT OUTREACH & RECRUITMENT | 0 | 0 | 175,575 | 158,241 | (17,334) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 4,486 | 105% |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 0 | 990 | 990 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 0 | 0 | 86,581 | 91,067 | 4,486 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 6,268 | 6,624 | 356 | 106% |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 454 | 477 | 23 | 105% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 29 | 29 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 691 | 576 | (115) | 83% |
| 6905 | PERS | 0 | 0 | 8,779 | 9,234 | 455 | 105% |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 201 | 212 | 11 | 105% |
| 6907 | LIFE INSURANCE | 0 | 0 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 0 | 0 | 22,723 | 21,887 | (836) | 96% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 3,723 | 5,446 | 1,723 | 146% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 42,884 | 44,501 | 1,617 | |
| | TOTAL PAYROLL | 0 | 0 | 129,465 | 135,568 | 6,103 | |
| | MATERIALS & SERVICES | | | | | | |
| 7601 | PRINTING & DUPLICATING | 0 | 0 | 250 | 250 | 0 | 100% |
| 8201 | CONFERENCE FEES | 0 | 0 | 1,404 | 1,482 | 78 | 106% |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 3,435 | 2,500 | (935) | 73% |
| 8505 | DIVERSITY COMMITTEE | 0 | 0 | 0 | 5,000 | 5,000 | na |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 437 | 294 | (143) | 67% |
| 8512 | GIFTS EXPENSE | 0 | 0 | 74 | 74 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 5,000 | 6,000 | 1,000 | 120% |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 10,600 | 15,600 | 5,000 | |
| | TOTAL EXPENDITURES | 0 | 0 | 140,065 | 151,168 | 11,103 | |
| 100-30-316 | TOTAL STUDENT SERVICES | 0 | 0 | 140,065 | 151,168 | 11,103 | |

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (13,850) | 92% |
| 6201 | FULL TIME CONFIDENTIAL WAGES | 30,750 | 31,673 | 32,623 | 41,195 | 8,572 | 126% |
| 6301 | FULL TIME CLASSIFIED WAGES | 16,506 | 19,628 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 7,697 | 8,050 | 2,980 | 7,980 | 5,000 | 268% |
| 6802 | EMPLOYER PAID 403B CONTRIBUTION | 8,100 | 8,100 | 2,100 | 0 | (2,100) | na |
| TOTAL SALARY EXPENSE | | 241,903 | 246,317 | 216,553 | 214,175 | (2,378) | |
| OTHER PAYROLL EXPENSE | | | | | | | |
| 6901 | SOCIAL SECURITY | 13,692 | 13,916 | 12,512 | 13,645 | 1,133 | 109% |
| 6902 | WORKERS COMPENSATION INS | 1,281 | 1,297 | 1,121 | 1,093 | (28) | 98% |
| 6903 | STATE WORKERS BENEFIT FUND | 72 | 65 | 58 | 58 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,463 | 1,558 | 1,278 | 1,166 | (112) | 91% |
| 6905 | PERS | 29,461 | 30,157 | 24,481 | 21,717 | (2,764) | 89% |
| 6906 | DISABILITY INSURANCE | 414 | 479 | 497 | 485 | (12) | 98% |
| 6907 | LIFE INSURANCE | 41 | 41 | 33 | 33 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 16,656 | 15,460 | 17,466 | 24,875 | 7,409 | 142% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 10,564 | 10,182 | 9,436 | 12,808 | 3,372 | 136% |
| 6953 | OTHER EMPL BENEFITS/PRESIDENT | 6,537 | 0 | 2,845 | 0 | (2,845) | na |
| TOTAL OTHER PAYROLL EXPENSE | | 80,181 | 73,155 | 69,727 | 75,880 | 6,153 | |
| TOTAL PAYROLL | | 322,084 | 319,472 | 286,280 | 290,055 | 3,775 | |
| MATERIALS & SERVICES | | | | | | | |
| 7102 | COLLEGE PROMOTIONAL MATERIALS | 362 | 416 | 500 | 0 | (500) | na |
| 7210 | OTHER CONTRACTED SERVICES | 775 | 0 | 26,134 | 0 | (26,134) | na |
| 7510 | POSTAGE | 0 | 91 | 129 | 129 | 0 | 100% |
| 7601 | PRINTING & DUPLICATING | 0 | 2,289 | 2,366 | 2,500 | 134 | 106% |
| 7901 | SUBSCRIPTIONS | 0 | 110 | 152 | 160 | 8 | 105% |
| 7902 | ELECTRONIC SUBSCRIPTIONS | 919 | 765 | 646 | 750 | 104 | 116% |
| 8009 | OFFICE SUPPLIES | 983 | 1,211 | 1,500 | 1,500 | 0 | 100% |
| 8011 | REFERENCE MATERIALS | 60 | 0 | 100 | 100 | 0 | 100% |
| 8201 | CONFERENCE FEES | 3,509 | 4,035 | 2,299 | 1,750 | (549) | 76% |
| 8204 | NON-EMPLOYEE TRAVEL | 44 | 710 | 1,362 | 0 | (1,362) | na |
| 8205 | EMPLOYEE TRAVEL | 13,969 | 12,073 | 10,239 | 17,650 | 7,411 | 172% |
| 8509 | FOOD & REFRESHMENTS | 3,261 | 1,608 | 3,577 | 3,519 | (58) | 98% |
| 8515 | MEETING & CONFERENCE EXPENSE | 684 | 418 | 500 | 500 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 31,280 | 32,875 | 33,554 | 35,000 | 1,446 | 104% |
| TOTAL MATERIALS & SERVICES | | 55,846 | 56,601 | 83,058 | 63,558 | (19,500) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|---------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 5,415 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 5,415 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 377,930 | 381,488 | 369,338 | 353,613 | (15,725) | |
| 100-50-502 | TOTAL PRESIDENT'S OFFICE | 377,930 | 381,488 | 369,338 | 353,613 | (15,725) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 49,982 | 55,952 | 5,970 | 112% |
| 7102 | COLLEGE PROMOTIONAL MATERIALS | 2,374 | 1,450 | 5,000 | 3,200 | (1,800) | 64% |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 1,000 | 2,500 | 1,500 | 250% |
| 7213 | SOFTWARE & LICENSES | 0 | 0 | 2,977 | 0 | (2,977) | na |
| 7510 | POSTAGE | 8,387 | 3,981 | 7,385 | 6,400 | (985) | 87% |
| 7601 | PRINTING & DUPLICATING | 1,269 | 656 | 5,162 | 2,265 | (2,897) | 44% |
| 7611 | CATALOG PRINTING | 4,438 | 5,952 | 6,407 | 0 | (6,407) | na |
| 7613 | COURSE SCHEDULE PRINTING | 20,684 | 13,197 | 28,142 | 24,000 | (4,142) | 85% |
| 7901 | SUBSCRIPTIONS | 152 | 42 | 175 | 175 | 0 | 100% |
| 7902 | ELECTRONIC SUBSCRIPTIONS | 0 | 0 | 0 | 40 | 40 | na |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 338 | 150 | (188) | 44% |
| 8516 | MEMBERSHIP FEES & DUES | 1,025 | 898 | 578 | 1,200 | 622 | 208% |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 0 | 4,238 | 436 | 0 | (436) | na |
| | TOTAL MATERIALS & SERVICES | 74,846 | 75,760 | 107,582 | 95,882 | (11,700) | |
| | TOTAL EXPENDITURES | 74,846 | 75,760 | 107,582 | 95,882 | (11,700) | |
| 100-50-503 | TOTAL PUBLIC INFORMATION AND COMMUNICATIONS | 74,846 | 75,760 | 107,582 | 95,882 | (11,700) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 6,297 | 0 | 5,200 | 5,200 | |
| | TOTAL EXPENDITURES | 0 | 6,297 | 0 | 5,200 | 5,200 | |
| 100-50-504 | TOTAL ELECTIONS | 0 | 6,297 | 0 | 5,200 | 5,200 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6103 | CHIEF FINANCIAL OFFICER SALARY | 83,098 | 22,139 | 0 | 72,000 | 72,000 | na |
| 6105 | DIRECTOR SALARIES | 33,295 | 34,293 | 45,645 | 48,488 | 2,843 | 106% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 42,431 | 43,704 | 45,015 | 46,365 | 1,350 | 103% |
| 6301 | FULL TIME CLASSIFIED WAGES | 67,240 | 76,756 | 75,754 | 72,906 | (2,848) | 96% |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 1,210 | 866 | 990 | 1,733 | 743 | 175% |
| | TOTAL SALARY EXPENSE | 227,274 | 193,372 | 167,404 | 241,492 | 74,088 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 16,782 | 13,822 | 13,860 | 17,275 | 3,415 | 125% |
| 6902 | WORKERS COMPENSATION INS | 1,205 | 1,024 | 1,015 | 1,271 | 256 | 125% |
| 6903 | STATE WORKERS BENEFIT FUND | 136 | 103 | 116 | 134 | 18 | 116% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,609 | 2,286 | 2,746 | 2,688 | (58) | 98% |
| 6905 | PERS | 19,045 | 15,942 | 19,510 | 24,487 | 4,977 | 126% |
| 6906 | DISABILITY INSURANCE | 522 | 402 | 450 | 563 | 113 | 125% |
| 6907 | LIFE INSURANCE | 74 | 62 | 66 | 76 | 10 | 115% |
| 6908 | HEALTH INSURANCE | 58,649 | 54,945 | 63,523 | 81,668 | 18,145 | 129% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 10,267 | 8,180 | 8,273 | 14,441 | 6,168 | 175% |
| | TOTAL OTHER PAYROLL EXPENSE | 109,289 | 96,766 | 109,559 | 142,603 | 33,044 | |
| | TOTAL PAYROLL | 336,563 | 290,138 | 276,963 | 384,095 | 107,132 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 1,245 | 4,736 | 1,181 | 0 | (1,181) | na |
| 7213 | SOFTWARE & LICENSES | 199 | 199 | 209 | 1,209 | 1,000 | 578% |
| 7214 | BOND PAYING AGENT FEES | 0 | 0 | 0 | 450 | 450 | na |
| 7510 | POSTAGE | 8,022 | 3,733 | 1,217 | 100 | (1,117) | 8% |
| 7511 | POSTAGE TO BE ALLOCATED | 2,839 | 2,632 | 980 | 0 | (980) | na |
| 7521 | SHIPPING & FREIGHT | 31 | 0 | 75 | 74 | (1) | 99% |
| 7601 | PRINTING & DUPLICATING | 80,758 | 861 | 894 | 584 | (310) | 65% |
| 7602 | PRINTING TO BE ALLOCATED | (29,266) | (22,884) | 9,076 | 0 | (9,076) | na |
| 8009 | OFFICE SUPPLIES | 8,823 | 2,152 | 825 | 829 | 4 | 100% |
| 8011 | REFERENCE MATERIALS | 83 | 0 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 499 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 1,839 | 81 | 27 | 500 | 473 | 1852% |
| 8502 | FINANCIAL SERVICES FEES | 11,151 | 7,423 | 3,091 | 7,423 | 4,332 | 240% |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 300 | 300 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 1,180 | 1,180 | 900 | 0 | (900) | na |
| 8517 | MISCELLANEOUS FEES | 150 | 294 | 100 | 0 | (100) | na |
| 8526 | FINANCE CHARGE | 35 | 0 | 0 | 0 | 0 | na |
| 8801 | FURNITURE <\$5000 | 0 | 390 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 87,588 | 797 | 18,875 | 11,469 | (7,406) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 6,799 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 6,799 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 424,151 | 297,734 | 295,838 | 395,564 | 99,726 | |
| 100-50-511 | TOTAL BUSINESS OFFICE | 424,151 | 297,734 | 295,838 | 395,564 | 99,726 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 31,425 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 31,425 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7202 | AUDIT | 94,960 | 81,670 | 72,175 | 44,000 | (28,175) | 61% |
| 7207 | LEGAL | 32,161 | 9,537 | 35,000 | 25,000 | (10,000) | 71% |
| 7401 | FIDELITY BOND INSURANCE | 1,490 | 1,490 | 1,490 | 2,453 | 963 | 165% |
| 7402 | LIABILITY INSURANCE | 19,090 | 22,909 | 20,200 | 24,000 | 3,800 | 119% |
| 7403 | PROPERTY INSURANCE | 71,508 | 0 | 0 | 0 | 0 | na |
| 7404 | STUDENT OR VOLUNTEER WCOMP PREMIUM | 0 | 0 | 813 | 813 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 219,209 | 115,606 | 129,678 | 96,266 | (33,412) | |
| | TOTAL EXPENDITURES | 250,634 | 115,606 | 129,678 | 96,266 | (33,412) | |
| 100-50-512 | TOTAL INSURANCE LEGAL AUDIT | 250,634 | 115,606 | 129,678 | 96,266 | (33,412) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6105 | DIRECTOR SALARIES | 0 | 0 | 49,549 | 51,035 | 1,486 | 103% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 38,683 | 39,087 | 46,365 | 47,756 | 1,391 | 103% |
| 6201 | FULL TIME CONFIDENTIAL WAGES | 41,615 | 45,015 | 0 | 0 | 0 | na |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 1,438 | 0 | 0 | 0 | na |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 1,426 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 1,006 | 240 | 480 | 240 | (240) | 50% |
| | TOTAL SALARY EXPENSE | 161,842 | 87,206 | 96,394 | 99,031 | 2,637 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 12,024 | 6,193 | 7,045 | 7,003 | (42) | 99% |
| 6902 | WORKERS COMPENSATION INS | 858 | 447 | 508 | 524 | 16 | 103% |
| 6903 | STATE WORKERS BENEFIT FUND | 68 | 50 | 58 | 58 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,614 | 1,309 | 1,382 | 1,166 | (216) | 84% |
| 6905 | PERS | 17,559 | 5,236 | 9,750 | 10,042 | 292 | 103% |
| 6906 | DISABILITY INSURANCE | 339 | 201 | 227 | 232 | 5 | 102% |
| 6907 | LIFE INSURANCE | 33 | 33 | 33 | 33 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 25,440 | 24,343 | 25,754 | 24,747 | (1,007) | 96% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 7,103 | 2,686 | 4,135 | 5,922 | 1,787 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 65,038 | 40,498 | 48,892 | 49,727 | 835 | |
| | TOTAL PAYROLL | 226,880 | 127,704 | 145,286 | 148,758 | 3,472 | |
| | MATERIALS & SERVICES | | | | | | |
| 7112 | PERSONNEL RECRUITMENT ADVERTISING | 11,529 | 5,123 | 10,000 | 10,000 | 0 | 100% |
| 7210 | OTHER CONTRACTED SERVICES | 26,328 | 6,900 | 10,000 | 4,750 | (5,250) | 48% |
| 7213 | SOFTWARE & LICENSES | 27,974 | 32,822 | 37,000 | 37,720 | 720 | 102% |
| 7301 | EMPLOYEE MORALE HEALTH & WELFARE | 2,385 | 3,659 | 3,891 | 3,891 | 0 | 100% |
| 7303 | EMPLOYEE TRAINING COSTS | 0 | 0 | 2,500 | 0 | (2,500) | na |
| 7304 | LABOR RELATIONS COSTS | 61 | 18 | 650 | 200 | (450) | 31% |
| 7510 | POSTAGE | 0 | 364 | 500 | 112 | (388) | 22% |
| 7601 | PRINTING & DUPLICATING | 0 | 648 | 1,956 | 1,756 | (200) | 90% |
| 7901 | SUBSCRIPTIONS | 99 | 0 | 185 | 185 | 0 | 100% |
| 8009 | OFFICE SUPPLIES | 901 | 505 | 650 | 650 | 0 | 100% |
| 8011 | REFERENCE MATERIALS | 1,221 | 561 | 1,787 | 650 | (1,137) | 36% |
| 8201 | CONFERENCE FEES | 4,256 | 4,658 | 4,355 | 2,547 | (1,808) | 58% |
| 8204 | NON-EMPLOYEE TRAVEL | 1,081 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 5,811 | 1,967 | 3,000 | 3,500 | 500 | 117% |
| 8301 | TUITION REIMBURSEMENTS | 7,175 | 1,790 | 7,500 | 5,000 | (2,500) | 67% |
| 8302 | CREDIT TUITION WAIVERS - CL/CONF | 4,731 | 0 | 0 | 0 | 0 | na |
| 8303 | CREDIT TUITION WAIVERS - FACULTY | 8,185 | 0 | 0 | 0 | 0 | na |
| 8304 | CREDIT TUITION WAIVERS - MGMT | 3,094 | 0 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------------------|---------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| 8305 | NONCR TUITION WAIVERS - CL/CONF | 233 | 0 | 0 | 0 | 0 | na |
| 8306 | NONCR TUITION WAIVERS - FACULTY | 250 | 0 | 0 | 0 | 0 | na |
| 8307 | NONCR TUITION WAIVERS - MGMT | 398 | 0 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 1,324 | 417 | 1,146 | 1,050 | (96) | 92% |
| 8516 | MEMBERSHIP FEES & DUES | 2,083 | 1,309 | 1,430 | 1,050 | (380) | 73% |
| TOTAL MATERIALS & SERVICES | | 109,119 | 60,741 | 86,550 | 73,061 | (13,489) | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 5,446 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 5,446 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 335,999 | 193,891 | 231,836 | 221,819 | (10,017) | |
| 100-50-521 | TOTAL HUMAN RESOURCES | 335,999 | 193,891 | 231,836 | 221,819 | (10,017) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 789 | 103% |
| 6105 | DIRECTOR SALARIES | 0 | 2,126 | 0 | 0 | 0 | na |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 41,749 | 46,782 | 18,938 | 0 | (18,938) | na |
| 6301 | FULL TIME CLASSIFIED WAGES | 16,162 | 18,731 | 0 | 19,375 | 19,375 | na |
| 6701 | STUDENT WAGES | 0 | 1,119 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 11,888 | 7,290 | 495 | 495 | 0 | 100% |
| | TOTAL SALARY EXPENSE | 69,799 | 111,411 | 45,716 | 46,942 | 1,226 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 5,194 | 8,073 | 3,399 | 3,498 | 99 | 103% |
| 6902 | WORKERS COMPENSATION INS | 370 | 587 | 240 | 246 | 6 | 103% |
| 6903 | STATE WORKERS BENEFIT FUND | 37 | 53 | 29 | 29 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 757 | 1,533 | 686 | 585 | (101) | 85% |
| 6905 | PERS | 5,848 | 8,652 | 4,636 | 4,760 | 124 | 103% |
| 6906 | DISABILITY INSURANCE | 135 | 227 | 106 | 109 | 3 | 103% |
| 6907 | LIFE INSURANCE | 22 | 34 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 17,768 | 28,435 | 12,715 | 11,975 | (740) | 94% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 3,075 | 4,439 | 1,966 | 2,807 | 841 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 33,206 | 52,033 | 23,793 | 24,025 | 232 | |
| | TOTAL PAYROLL | 103,005 | 163,444 | 69,509 | 70,967 | 1,458 | |
| | MATERIALS & SERVICES | | | | | | |
| 7102 | COLLEGE PROMOTIONAL MATERIALS | 34 | 743 | 0 | 0 | 0 | na |
| 7210 | OTHER CONTRACTED SERVICES | 2,976 | 345 | 12 | 375 | 363 | 3125% |
| 7213 | SOFTWARE & LICENSES | 1,163 | 1,163 | 0 | 1,200 | 1,200 | na |
| 7510 | POSTAGE | 294 | 914 | 728 | 1,250 | 522 | 172% |
| 7601 | PRINTING & DUPLICATING | 2,512 | 2,942 | 1,758 | 5,700 | 3,942 | 324% |
| 7901 | SUBSCRIPTIONS | 678 | 0 | 0 | 0 | 0 | na |
| 8009 | OFFICE SUPPLIES | 230 | 953 | 153 | 100 | (53) | 65% |
| 8201 | CONFERENCE FEES | 150 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 2,479 | 1,902 | 684 | 2,000 | 1,316 | 292% |
| 8509 | FOOD & REFRESHMENTS | 2,771 | 3,098 | 1,264 | 2,400 | 1,136 | 190% |
| 8510 | FUNDRAISING COSTS | 828 | 76 | 5,852 | 0 | (5,852) | na |
| 8512 | GIFTS EXPENSE | 532 | 944 | 0 | 350 | 350 | na |
| 8515 | MEETING & CONFERENCE EXPENSE | 73 | 65 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 1,967 | 2,114 | 874 | 1,200 | 326 | 137% |
| | TOTAL MATERIALS & SERVICES | 16,687 | 15,259 | 11,325 | 14,575 | 3,250 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|-----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 3,978 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 3,978 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 119,692 | 182,681 | 80,834 | 85,542 | 4,708 | |
| 100-50-531 | TOTAL RESOURCE DEVELOPMENT | 119,692 | 182,681 | 80,834 | 85,542 | 4,708 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 6104 | EXECUTIVE DIRECTOR SALARY | 88,159 | 0 | 93,528 | 0 | (93,528) | na |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 49,189 | 50,665 | 52,185 | 53,751 | 1,566 | 103% |
| 6301 | FULL TIME CLASSIFIED WAGES | 97,481 | 105,372 | 102,288 | 102,178 | (110) | 100% |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 2,668 | 3,000 | 3,000 | 2,010 | (990) | 67% |
| TOTAL SALARY EXPENSE | | 237,497 | 249,841 | 251,001 | 157,939 | (93,062) | |
| OTHER PAYROLL EXPENSE | | | | | | | |
| 6901 | SOCIAL SECURITY | 17,376 | 17,721 | 18,199 | 11,184 | (7,015) | 61% |
| 6902 | WORKERS COMPENSATION INS | 1,259 | 1,302 | 1,314 | 826 | (488) | 63% |
| 6903 | STATE WORKERS BENEFIT FUND | 140 | 121 | 131 | 102 | (29) | 78% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,744 | 2,924 | 3,109 | 2,055 | (1,054) | 66% |
| 6905 | PERS | 26,727 | 27,072 | 32,931 | 17,339 | (15,592) | 53% |
| 6906 | DISABILITY INSURANCE | 555 | 570 | 583 | 366 | (217) | 63% |
| 6907 | LIFE INSURANCE | 79 | 77 | 74 | 58 | (16) | 78% |
| 6908 | HEALTH INSURANCE | 68,646 | 63,342 | 61,480 | 48,060 | (13,420) | 78% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 10,683 | 10,561 | 10,793 | 9,445 | (1,348) | 88% |
| TOTAL OTHER PAYROLL EXPENSE | | 128,209 | 123,690 | 128,614 | 89,435 | (39,179) | |
| TOTAL PAYROLL | | 365,706 | 373,531 | 379,615 | 247,374 | (132,241) | |
| MATERIALS & SERVICES | | | | | | | |
| 7209 | MAINTENANCE CONTRACTS | 21,236 | 17,530 | 20,293 | 126,131 | 105,838 | 622% |
| 7210 | OTHER CONTRACTED SERVICES | 39,839 | 9,955 | 63,398 | 28,187 | (35,211) | 44% |
| 7213 | SOFTWARE & LICENSES | 124,306 | 2,744 | 157,843 | 126,307 | (31,536) | 80% |
| 7303 | EMPLOYEE TRAINING COSTS | 0 | 0 | 520 | 419 | (101) | 81% |
| 7510 | POSTAGE | 0 | 0 | 1 | 1 | 0 | 100% |
| 7521 | SHIPPING & FREIGHT | 139 | 121 | 140 | 140 | 0 | 100% |
| 7601 | PRINTING & DUPLICATING | 0 | 335 | 160 | 250 | 90 | 156% |
| 7701 | EQUIPMENT LEASE | 0 | 0 | 0 | 46,854 | 46,854 | na |
| 8009 | OFFICE SUPPLIES | 40 | 482 | 354 | 350 | (4) | 99% |
| 8011 | REFERENCE MATERIALS | 35 | 0 | 40 | 0 | (40) | na |
| 8103 | TELECOMMUNICATIONS SERVICES | 88 | 0 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 0 | 0 | 75 | 75 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 921 | 1,717 | 2,262 | 1,827 | (435) | 81% |
| 8508 | EQUIPMENT REPAIR | 13,571 | 3,930 | 16,150 | 14,400 | (1,750) | 89% |
| 8516 | MEMBERSHIP FEES & DUES | 300 | 300 | 300 | 300 | 0 | 100% |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 77,399 | 5,988 | 74,700 | 123,954 | 49,254 | 166% |
| TOTAL MATERIALS & SERVICES | | 277,874 | 43,102 | 336,236 | 469,195 | 132,959 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|-----------------------------|--|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| CAPITAL OUTLAY | | | | | | | |
| 9572 | INFO TECH EQUIPMENT >\$5000 | 0 | 0 | 5,000 | 0 | (5,000) | na |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 5,000 | 0 | (5,000) | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 29,801 | 0 | 24,200 | 24,200 | na |
| TOTAL TRANSFERS | | 0 | 29,801 | 0 | 24,200 | 24,200 | |
| TOTAL EXPENDITURES | | 643,580 | 446,434 | 720,851 | 740,769 | 19,918 | |
| 100-50-541 | TOTAL INFORMATION TECHNOLOGY SERVICES | 643,580 | 446,434 | 720,851 | 740,769 | 19,918 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|-------------------|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 100-50-551 | COMMUNICATIONS | | | | | | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7209 | MAINTENANCE CONTRACTS | 0 | 0 | 12,899 | 12,899 | 0 | 100% |
| 7210 | OTHER CONTRACTED SERVICES | 626 | 89 | 344 | 1,843 | 1,499 | 536% |
| 7213 | SOFTWARE & LICENSES | 134 | 8,531 | 0 | 0 | 0 | na |
| 8102 | INTERNET SERVICES | 27,238 | 0 | 26,237 | 26,137 | (100) | 100% |
| 8103 | TELECOMMUNICATIONS SERVICES | 33,491 | 6,300 | 13,542 | 15,816 | 2,274 | 117% |
| 8806 | TELECOMM EQUIP <\$5000 | 2,334 | 505 | 600 | 738 | 138 | 123% |
| | TOTAL MATERIALS & SERVICES | 63,823 | 15,425 | 53,622 | 57,433 | 3,811 | |
| | TOTAL EXPENDITURES | 63,823 | 15,425 | 53,622 | 57,433 | 3,811 | |
| 100-50-551 | TOTAL COMMUNICATIONS | 63,823 | 15,425 | 53,622 | 57,433 | 3,811 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 8,655 | 114% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 42,431 | 43,704 | 90,104 | 46,365 | (43,739) | 51% |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 0 | 0 | 31,886 | 31,886 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 1,661 | 1,980 | 1,980 | 1,980 | 0 | 100% |
| TOTAL SALARY EXPENSE | | 101,533 | 104,848 | 153,023 | 149,825 | (3,198) | |
| OTHER PAYROLL EXPENSE | | | | | | | |
| 6901 | SOCIAL SECURITY | 7,466 | 7,685 | 7,891 | 11,115 | 3,224 | 141% |
| 6902 | WORKERS COMPENSATION INS | 2,174 | 2,176 | 2,119 | 784 | (1,335) | 37% |
| 6903 | STATE WORKERS BENEFIT FUND | 58 | 51 | 58 | 87 | 29 | 150% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,219 | 1,320 | 1,382 | 1,657 | 275 | 120% |
| 6905 | PERS | 14,144 | 14,605 | 18,047 | 22,953 | 4,906 | 127% |
| 6906 | DISABILITY INSURANCE | 235 | 241 | 249 | 347 | 98 | 139% |
| 6907 | LIFE INSURANCE | 33 | 33 | 33 | 49 | 16 | 148% |
| 6908 | HEALTH INSURANCE | 29,949 | 30,009 | 32,463 | 39,500 | 7,037 | 122% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 4,586 | 4,508 | 4,641 | 8,960 | 4,319 | 193% |
| TOTAL OTHER PAYROLL EXPENSE | | 59,864 | 60,628 | 66,883 | 85,452 | 18,569 | |
| TOTAL PAYROLL | | 161,397 | 165,476 | 219,906 | 235,277 | 15,371 | |
| MATERIALS & SERVICES | | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 455 | 388 | 428 | 3,179 | 2,751 | 743% |
| 7213 | SOFTWARE & LICENSES | 2,200 | 0 | 7,645 | 5,970 | (1,675) | 78% |
| 7403 | PROPERTY INSURANCE | 0 | 72,932 | 83,000 | 76,762 | (6,238) | 92% |
| 7510 | POSTAGE | 0 | 4 | 12 | 7 | (5) | 58% |
| 7521 | SHIPPING & FREIGHT | 48 | 0 | 54 | 48 | (6) | 89% |
| 7601 | PRINTING & DUPLICATING | 275 | 844 | 597 | 180 | (417) | 30% |
| 7901 | SUBSCRIPTIONS | 1,186 | 1,006 | 1,125 | 780 | (345) | 69% |
| 8009 | OFFICE SUPPLIES | 1,361 | 1,880 | 1,734 | 982 | (752) | 57% |
| 8013 | VEHICLE FUEL | 862 | 1,140 | 1,138 | 994 | (144) | 87% |
| 8101 | CELLULAR TELECOMMUNICATIONS | 749 | 711 | 635 | 702 | 67 | 111% |
| 8201 | CONFERENCE FEES | 0 | 265 | 276 | 325 | 49 | 118% |
| 8205 | EMPLOYEE TRAVEL | 1,335 | 268 | 1,128 | 740 | (388) | 66% |
| 8405 | WASTE DISPOSAL SERVICE | 12,724 | 12,911 | 11,432 | 13,902 | 2,470 | 122% |
| 8509 | FOOD & REFRESHMENTS | 131 | 113 | 115 | 125 | 10 | 109% |
| 8516 | MEMBERSHIP FEES & DUES | 499 | 374 | 391 | 30 | (361) | 8% |
| 8518 | PERMITS & LICENSES | 16 | 1,136 | 20 | 0 | (20) | na |
| 8524 | VEHICLE OPERATION & MAINTENANCE | 198 | 305 | 1,296 | 883 | (413) | 68% |
| 8801 | FURNITURE <\$5000 | 312 | 390 | 1,000 | 1,000 | 0 | 100% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 78 | 0 | 0 | 0 | 0 | na |
| TOTAL MATERIALS & SERVICES | | 22,429 | 94,667 | 112,026 | 106,609 | (5,417) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------|----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 9,769 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 9,769 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 183,826 | 269,912 | 331,932 | 341,886 | 9,954 | |
| 100-70-701 | TOTAL FACILITIES SERVICES | 183,826 | 269,912 | 331,932 | 341,886 | 9,954 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL SALARY EXPENSE | 9,023 | 0 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 688 | 0 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 335 | 0 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 8 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 153 | 0 | 0 | 0 | 0 | na |
| 6905 | PERS | 650 | 0 | 0 | 0 | 0 | na |
| 6906 | DISABILITY INSURANCE | 18 | 0 | 0 | 0 | 0 | na |
| 6907 | LIFE INSURANCE | 4 | 0 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 3,654 | 0 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 401 | 0 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 5,911 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 14,934 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7209 | MAINTENANCE CONTRACTS | 15,205 | 19,782 | 18,724 | 18,752 | 28 | 100% |
| 7210 | OTHER CONTRACTED SERVICES | 32,864 | 37,303 | 26,241 | 27,059 | 818 | 103% |
| 7212 | SERVICE CONTRACTS | 2,583 | 3,812 | 3,899 | 3,624 | (275) | 93% |
| 7521 | SHIPPING & FREIGHT | 466 | 489 | 361 | 503 | 142 | 139% |
| 8001 | BUILDING MAINTENANCE SUPPLIES | 12,581 | 11,724 | 10,736 | 12,329 | 1,593 | 115% |
| 8009 | OFFICE SUPPLIES | 100 | 0 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 2,841 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 1,933 | 0 | 0 | 0 | 0 | na |
| 8522 | SIGNAGE | 74 | 443 | 175 | 600 | 425 | 343% |
| 8801 | FURNITURE <\$5000 | 0 | 0 | 802 | 972 | 170 | 121% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 1,277 | 610 | 544 | 517 | (27) | 95% |
| 8807 | TOOLS <\$5000 | 213 | 520 | 448 | 378 | (70) | 84% |
| | TOTAL MATERIALS & SERVICES | 70,137 | 74,683 | 61,930 | 64,734 | 2,804 | |
| | CAPITAL OUTLAY | | | | | | |
| 9552 | CONSTRUCTION & BLDG IMPROVEMENTS | 0 | (101) | 0 | 0 | 0 | na |
| 9575 | OTHER EQUIPMENT >\$5000 | 0 | 36,675 | 0 | 0 | 0 | na |
| | TOTAL CAPITAL OUTLAY | 0 | 36,574 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 85,071 | 111,257 | 61,930 | 64,734 | 2,804 | |
| 100-70-702 | TOTAL BUILDING MAINTENANCE | 85,071 | 111,257 | 61,930 | 64,734 | 2,804 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 9,451 | 117% |
| | TOTAL SALARY EXPENSE | 38,973 | 57,924 | 54,914 | 64,365 | 9,451 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 2,726 | 4,163 | 4,810 | 4,924 | 114 | 102% |
| 6902 | WORKERS COMPENSATION INS | 1,684 | 1,414 | 347 | 2,568 | 2,221 | 740% |
| 6903 | STATE WORKERS BENEFIT FUND | 37 | 45 | 58 | 58 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 606 | 950 | 1,179 | 965 | (214) | 82% |
| 6905 | PERS | 3,257 | 4,686 | 6,643 | 6,527 | (116) | 98% |
| 6906 | DISABILITY INSURANCE | 91 | 119 | 154 | 151 | (3) | 98% |
| 6907 | LIFE INSURANCE | 22 | 27 | 33 | 33 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 24,906 | 20,328 | 25,051 | 16,528 | (8,523) | 66% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,770 | 2,405 | 0 | 3,849 | 3,849 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 35,099 | 34,137 | 38,275 | 35,603 | (2,672) | |
| | TOTAL PAYROLL | 74,072 | 92,061 | 93,189 | 99,968 | 6,779 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 200 | 5,211 | 3,108 | 3,394 | 286 | 109% |
| 8004 | EQUIPMENT FUEL | 794 | 629 | 782 | 1,086 | 304 | 139% |
| 8005 | GROUNDS MAINTENANCE SUPPLIES | 2,785 | 1,997 | 1,593 | 1,873 | 280 | 118% |
| 8508 | EQUIPMENT REPAIR | 1,756 | 1,228 | 1,855 | 2,135 | 280 | 115% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 231 | 522 | 385 | 188 | (197) | 49% |
| 8807 | TOOLS <\$5000 | 0 | 0 | 83 | 65 | (18) | 78% |
| | TOTAL MATERIALS & SERVICES | 5,766 | 9,587 | 7,806 | 8,741 | 935 | |
| | TOTAL EXPENDITURES | 79,838 | 101,648 | 100,995 | 108,709 | 7,714 | |
| 100-70-703 | TOTAL GROUNDS MAINTENANCE | 79,838 | 101,648 | 100,995 | 108,709 | 7,714 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 170,550 | (13,467) | 93% |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 2,358 | 0 | 18,766 | 18,766 | na |
| | TOTAL SALARY EXPENSE | 169,784 | 185,733 | 184,017 | 189,316 | 5,299 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 12,685 | 13,129 | 14,587 | 14,087 | (500) | 97% |
| 6902 | WORKERS COMPENSATION INS | 5,506 | 5,443 | 5,128 | 7,554 | 2,426 | 147% |
| 6903 | STATE WORKERS BENEFIT FUND | 155 | 139 | 160 | 164 | 4 | 103% |
| 6904 | UNEMPLOYMENT INSURANCE | 2,819 | 2,991 | 3,312 | 2,840 | (472) | 86% |
| 6905 | PERS | 16,752 | 17,467 | 19,835 | 21,528 | 1,693 | 109% |
| 6906 | DISABILITY INSURANCE | 394 | 410 | 432 | 401 | (31) | 93% |
| 6907 | LIFE INSURANCE | 91 | 90 | 90 | 82 | (8) | 91% |
| 6908 | HEALTH INSURANCE | 79,143 | 66,600 | 68,717 | 57,793 | (10,924) | 84% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 7,661 | 7,536 | 7,913 | 11,321 | 3,408 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 125,206 | 113,805 | 120,174 | 115,770 | (4,404) | |
| | TOTAL PAYROLL | 294,990 | 299,538 | 304,191 | 305,086 | 895 | |
| | MATERIALS & SERVICES | | | | | | |
| 8002 | CLEANING SUPPLIES | 12,717 | 12,707 | 13,011 | 12,982 | (29) | 100% |
| 8003 | CUSTODIAL DISPOSABLES | 6,021 | 5,686 | 7,978 | 8,124 | 146 | 102% |
| 8508 | EQUIPMENT REPAIR | 0 | 224 | 181 | 209 | 28 | 115% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 0 | 0 | 251 | 611 | 360 | 243% |
| | TOTAL MATERIALS & SERVICES | 18,738 | 18,617 | 21,421 | 21,926 | 505 | |
| | TOTAL EXPENDITURES | 313,728 | 318,155 | 325,612 | 327,012 | 1,400 | |
| 100-70-704 | TOTAL CUSTODIAL SERVICES | 313,728 | 318,155 | 325,612 | 327,012 | 1,400 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 39,349 | 123% |
| 8402 | UTILITIES/NATURAL GAS | 11,731 | 18,186 | 18,894 | 18,782 | (112) | 99% |
| 8404 | UTILITIES/WATER & SEWER | 43,873 | 40,470 | 49,758 | 53,146 | 3,388 | 107% |
| | TOTAL MATERIALS & SERVICES | 230,280 | 251,569 | 239,109 | 281,734 | 42,625 | |
| | TOTAL EXPENDITURES | 230,280 | 251,569 | 239,109 | 281,734 | 42,625 | |
| 100-70-705 | TOTAL UTILITIES | 230,280 | 251,569 | 239,109 | 281,734 | 42,625 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 9776 | HR PROP INTEREST EXPENSE | 0 | 34,430 | 31,955 | 34,430 | 2,475 | 108% |
| | TOTAL DEBT SERVICE | 36,823 | 34,430 | 31,955 | 34,430 | 2,475 | |
| | TOTAL EXPENDITURES | 36,823 | 34,430 | 31,955 | 34,430 | 2,475 | |
| 100-90-921 | TOTAL 2013 FULL FAITH AND CREDIT | 36,823 | 34,430 | 31,955 | 34,430 | 2,475 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 76,786 | na |
| 9778 | ERP INTEREST PAYMENT | 0 | 0 | 0 | 19,875 | 19,875 | na |
| | TOTAL DEBT SERVICE | 0 | 0 | 0 | 96,661 | 96,661 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 96,661 | 96,661 | |
| 100-90-925 | TOTAL ERP FUND | 0 | 0 | 0 | 96,661 | 96,661 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (273,838) | na |
| 9906 | TRANSFER TO CO-CURRICULAR FUND | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 100% |
| 9907 | TRANSFER TO RESERVE FUND - GEN OPER | 0 | 290,669 | 169,000 | 0 | (169,000) | na |
| 9909 | TRANSFER TO GORGE SCHOLARS | 28,483 | 46,948 | 80,000 | 80,000 | 0 | 100% |
| 9910 | TRANSFER TO FEDERAL STUDENT AID | 13,828 | 9,100 | 12,750 | 12,000 | (750) | 94% |
| 9912 | TRANSFER TO GRANT FUND | 42,315 | 0 | 0 | 0 | 0 | na |
| 9914 | TRANSFER TO ENTERPRISE FUND | 0 | 0 | 0 | 96,000 | 96,000 | na |
| | TOTAL TRANSFERS | 89,626 | 573,917 | 540,588 | 193,000 | (347,588) | |
| | TOTAL EXPENDITURES | 89,626 | 573,917 | 540,588 | 193,000 | (347,588) | |
| 100-00-931 | TOTAL TRANSFERS | 89,626 | 573,917 | 540,588 | 193,000 | (347,588) | |
| TOTAL FUND 100-GENERAL FUND | | 2,208,819 | 1,617,337 | (494,825) | 947,351 | 1,442,176 | |

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 0 | 10,000 | 10,000 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 0 | 0 | 10,000 | 0 | (10,000) | na |
| | TOTAL SALARY EXPENSE | 0 | 0 | 10,000 | 0 | (10,000) | |
| | TOTAL PAYROLL | 0 | 0 | 10,000 | 0 | (10,000) | |
| | TOTAL EXPENDITURES | 0 | 0 | 10,000 | 0 | (10,000) | |
| | TOTAL REQUIREMENTS | 0 | 0 | 10,000 | 0 | (10,000) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 10,000 | 10,000 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (71,140) | 34% |
| | TOTAL RESOURCES | 0 | 92,374 | 107,140 | 36,000 | (71,140) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 11,048 | 0 | 0 | 0 | na |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 0 | 3,253 | 0 | 0 | 0 | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 0 | 0 | 14,976 | 0 | (14,976) | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 0 | 27,576 | 0 | 0 | 0 | na |
| 6441 | CURRICULUM DEVELOPMENT WAGES | 0 | 6,245 | 21,288 | 16,000 | (5,288) | 75% |
| 6442 | SPECIAL PROJECT WAGES | 0 | 6,870 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 222 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 0 | 55,214 | 36,264 | 16,000 | (20,264) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 4,317 | 2,096 | 1,224 | (872) | 58% |
| 6902 | WORKERS COMPENSATION INS | 0 | 304 | 240 | 85 | (155) | 35% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 24 | 9 | 5 | (4) | 56% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 820 | 390 | 240 | (150) | 62% |
| 6905 | PERS | 0 | 2,934 | 3,476 | 1,622 | (1,854) | 47% |
| 6906 | DISABILITY INSURANCE | 0 | 37 | 8 | 0 | (8) | na |
| 6907 | LIFE INSURANCE | 0 | 5 | 200 | 0 | (200) | na |
| 6908 | HEALTH INSURANCE | 0 | 5,306 | 4,456 | 0 | (4,456) | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 1,184 | 200 | 957 | 757 | 479% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 14,931 | 11,075 | 4,133 | (6,942) | |
| | TOTAL PAYROLL | 0 | 70,145 | 47,339 | 20,133 | (27,206) | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 8,312 | 33,094 | 6,147 | (26,947) | 19% |
| 7601 | PRINTING & DUPLICATING | 0 | 15 | 500 | 0 | (500) | na |
| 8009 | OFFICE SUPPLIES | 0 | 16 | 2,948 | 2,120 | (828) | 72% |
| 8201 | CONFERENCE FEES | 0 | 0 | 100 | 0 | (100) | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 2,223 | 9,900 | 4,000 | (5,900) | 40% |
| 8509 | FOOD & REFRESHMENTS | 0 | 818 | 0 | 0 | 0 | na |
| 8513 | INDIRECT COST EXPENSE | 0 | 10,844 | 12,259 | 3,600 | (8,659) | 29% |
| 8515 | MEETING & CONFERENCE EXPENSE | 0 | 0 | 1,000 | 0 | (1,000) | na |
| | TOTAL MATERIALS & SERVICES | 0 | 22,228 | 59,801 | 15,867 | (43,934) | |
| | TOTAL EXPENDITURES | 0 | 92,373 | 107,140 | 36,000 | (71,140) | |
| | TOTAL REQUIREMENTS | 0 | 92,373 | 107,140 | 36,000 | (71,140) | |

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (5,000) | na |
| 4317 | MISC LOCAL | 5,000 | 2,500 | 5,000 | 0 | (5,000) | na |
| TOTAL RESOURCES | | 5,000 | 7,500 | 10,000 | 0 | (10,000) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 5,000 | 2,500 | (2,500) | 50% |
| 8205 | EMPLOYEE TRAVEL | 0 | 2,501 | 5,000 | (2,500) | (7,500) | -50% |
| TOTAL MATERIALS & SERVICES | | 0 | 2,501 | 10,000 | 0 | (10,000) | |
| TOTAL EXPENDITURES | | 0 | 2,501 | 10,000 | 0 | (10,000) | |
| TOTAL REQUIREMENTS | | 0 | 2,501 | 10,000 | 0 | (10,000) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 5,000 | 4,999 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (39,000) | na |
| 4411 | NON-CREDIT TUITION | 3,262 | 2,078 | 2,000 | 0 | (2,000) | na |
| 4417 | SMALL BUSINESS MGMT TUITION | 0 | 6,750 | 0 | 0 | 0 | na |
| 4501 | INSTRUCTIONAL FEES | 0 | 0 | 7,500 | 42,000 | 34,500 | 560% |
| 4568 | SBDC SEAP FEES | 0 | 1,330 | 0 | 0 | 0 | na |
| 4651 | UNRESTRICTED GIFTS | 0 | 250 | 0 | 0 | 0 | na |
| 4705 | KITCHEN USE FEES | 4,504 | 5,443 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 29,686 | 42,978 | 48,500 | 42,000 | (6,500) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 188 | 0 | 2,500 | 0 | (2,500) | na |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 0 | 195 | 4,000 | 29,000 | 25,000 | 725% |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 9,000 | 0 | (9,000) | na |
| 7213 | SOFTWARE & LICENSES | 0 | 0 | 2,000 | 1,000 | (1,000) | 50% |
| 7510 | POSTAGE | 4 | 0 | 0 | 0 | 0 | na |
| 7802 | GRANT SCHOLARSHIPS | 2,204 | 0 | 4,000 | 0 | (4,000) | na |
| 7901 | SUBSCRIPTIONS | 0 | 0 | 300 | 1,000 | 700 | 333% |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 240 | 7,500 | 2,000 | (5,500) | 27% |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 375 | 1,000 | 625 | 267% |
| 8201 | CONFERENCE FEES | 0 | 0 | 2,000 | 1,000 | (1,000) | 50% |
| 8205 | EMPLOYEE TRAVEL | 99 | 0 | 8,000 | 2,000 | (6,000) | 25% |
| 8508 | EQUIPMENT REPAIR | 0 | 0 | 2,000 | 0 | (2,000) | na |
| 8509 | FOOD & REFRESHMENTS | 64 | 122 | 125 | 0 | (125) | na |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 500 | 1,000 | 500 | 200% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 600 | 1,100 | 4,000 | 2,900 | 364% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 0 | 0 | 5,100 | 0 | (5,100) | na |
| | TOTAL MATERIALS & SERVICES | 2,559 | 1,157 | 48,500 | 42,000 | (6,500) | |
| | TOTAL EXPENDITURES | 2,559 | 1,157 | 48,500 | 42,000 | (6,500) | |
| | TOTAL REQUIREMENTS | 2,559 | 1,157 | 48,500 | 42,000 | (6,500) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 27,127 | 41,821 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 1,750 | 106% |
| | TOTAL RESOURCES | 41,451 | 37,777 | 31,250 | 33,000 | 1,750 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 4,375 | 1,750 | 25,129 | 0 | (25,129) | na |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 27,874 | 28,555 | 0 | 26,221 | 26,221 | na |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 918 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 445 | 165 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 32,694 | 31,388 | 25,129 | 26,221 | 1,092 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 2,542 | 2,234 | 1,929 | 2,006 | 77 | 104% |
| 6902 | WORKERS COMPENSATION INS | 177 | 158 | 190 | 139 | (51) | 73% |
| 6903 | STATE WORKERS BENEFIT FUND | 22 | 17 | 21 | 15 | (6) | 71% |
| 6904 | UNEMPLOYMENT INSURANCE | 565 | 507 | 429 | 393 | (36) | 92% |
| 6905 | PERS | 2,791 | 2,110 | 2,113 | 2,659 | 546 | 126% |
| 6906 | DISABILITY INSURANCE | (1) | 0 | 52 | 0 | (52) | na |
| 6907 | LIFE INSURANCE | (1) | 0 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 522 | 281 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,530 | 1,083 | 1,387 | 1,568 | 181 | 113% |
| | TOTAL OTHER PAYROLL EXPENSE | 8,147 | 6,390 | 6,121 | 6,780 | 659 | |
| | TOTAL PAYROLL | 40,841 | 37,778 | 31,250 | 33,001 | 1,751 | |
| | MATERIALS & SERVICES | | | | | | |
| 8205 | EMPLOYEE TRAVEL | 609 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 609 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 41,450 | 37,778 | 31,250 | 33,001 | 1,751 | |
| | TOTAL REQUIREMENTS | 41,450 | 37,778 | 31,250 | 33,001 | 1,751 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 1 | (1) | 0 | (1) | (1) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 36,263 | 184% |
| | TOTAL RESOURCES | 43,304 | 42,304 | 43,304 | 79,567 | 36,263 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 24,542 | 17,607 | 25,362 | 15,364 | (9,998) | 61% |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 3,862 | 14,393 | 2,767 | 50,198 | 47,431 | 1814% |
| 6301 | FULL TIME CLASSIFIED WAGES | 216 | 0 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 769 | 230 | 990 | 203 | (787) | 21% |
| | TOTAL SALARY EXPENSE | 29,389 | 32,230 | 29,119 | 65,765 | 36,646 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 2,487 | 2,259 | 2,105 | 5,001 | 2,896 | 238% |
| 6902 | WORKERS COMPENSATION INS | 177 | 177 | 201 | 347 | 146 | 173% |
| 6903 | STATE WORKERS BENEFIT FUND | 19 | 15 | 56 | 38 | (18) | 68% |
| 6904 | UNEMPLOYMENT INSURANCE | 553 | 279 | 512 | 874 | 362 | 171% |
| 6905 | PERS | 2,752 | 1,746 | 2,525 | 6,669 | 4,144 | 264% |
| 6906 | DISABILITY INSURANCE | 58 | 41 | 27 | 36 | 9 | 133% |
| 6907 | LIFE INSURANCE | 7 | 4 | 7 | 3 | (4) | 43% |
| 6908 | HEALTH INSURANCE | 6,414 | 4,657 | 7,095 | 2,908 | (4,187) | 41% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 1,449 | 896 | 1,657 | 3,933 | 2,276 | 237% |
| | TOTAL OTHER PAYROLL EXPENSE | 13,916 | 10,074 | 14,185 | 19,809 | 5,624 | |
| | TOTAL PAYROLL | 43,305 | 42,304 | 43,304 | 85,574 | 42,270 | |
| | TOTAL EXPENDITURES | 43,305 | 42,304 | 43,304 | 85,574 | 42,270 | |
| | TOTAL REQUIREMENTS | 43,305 | 42,304 | 43,304 | 85,574 | 42,270 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | (1) | 0 | 0 | (6,007) | (6,007) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| | TOTAL RESOURCES | 3,816 | 3,816 | 3,816 | 3,816 | 0 | |
| | REQUIREMENTS | | | | | | |
| | TRANSFERS | | | | | | |
| 9901 | TRANSFER TO GENERAL FUND | 0 | 0 | 0 | 3,816 | 3,816 | na |
| | TOTAL TRANSFERS | 0 | 0 | 0 | 3,816 | 3,816 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 3,816 | 3,816 | |
| | TOTAL REQUIREMENTS | 0 | 0 | 0 | 3,816 | 3,816 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 3,816 | 3,816 | 3,816 | 0 | (3,816) | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|-------------------|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 105-00-240 | TITLE II AEFLA COMP GRANT | | | | | | |
| | RESOURCES | | | | | | |
| 4021 | US ED WIA TITLE II AEFLA COMPR 84.002 | 103,144 | 102,269 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 103,144 | 102,269 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 15,000 | 17,768 | 2,768 | 118% |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 7,854 | 10,000 | 19,375 | 9,375 | 194% |
| 6302 | PART TIME CLASSIFIED WAGES | 4,578 | 0 | 7,500 | 13,338 | 5,838 | 178% |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 21,352 | 0 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 50,637 | 75,360 | 30,330 | 0 | (30,330) | na |
| 6442 | SPECIAL PROJECT WAGES | 1,549 | 1,936 | 4,000 | 0 | (4,000) | na |
| | TOTAL SALARY EXPENSE | 78,116 | 85,150 | 66,830 | 50,481 | (16,349) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 6,150 | 4,679 | 2,000 | 3,759 | 1,759 | 188% |
| 6902 | WORKERS COMPENSATION INS | 429 | 324 | 200 | 268 | 68 | 134% |
| 6903 | STATE WORKERS BENEFIT FUND | 50 | 26 | 100 | 40 | (60) | 40% |
| 6904 | UNEMPLOYMENT INSURANCE | 1,367 | 1,057 | 600 | 757 | 157 | 126% |
| 6905 | PERS | 6,736 | 4,206 | 5,885 | 3,766 | (2,119) | 64% |
| 6906 | DISABILITY INSURANCE | 54 | 0 | 100 | 87 | (13) | 87% |
| 6907 | LIFE INSURANCE | 7 | 0 | 100 | 16 | (84) | 16% |
| 6908 | HEALTH INSURANCE | 7,238 | 0 | 24,000 | 9,194 | (14,806) | 38% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,998 | 1,957 | 3,000 | 2,221 | (779) | 74% |
| | TOTAL OTHER PAYROLL EXPENSE | 25,029 | 12,249 | 35,985 | 20,108 | (15,877) | |
| | TOTAL PAYROLL | 103,145 | 97,399 | 102,815 | 70,589 | (32,226) | |
| | MATERIALS & SERVICES | | | | | | |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 1,731 | 3,800 | 2,069 | 220% |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 2,501 | 9,238 | 6,737 | 369% |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 50 | 250 | 200 | 500% |
| 8513 | INDIRECT COST EXPENSE | 0 | 4,870 | 7,445 | 2,364 | (5,081) | 32% |
| | TOTAL MATERIALS & SERVICES | 0 | 4,870 | 11,727 | 15,652 | 3,925 | |
| | TOTAL EXPENDITURES | 103,145 | 102,269 | 114,542 | 86,241 | (28,301) | |
| | TOTAL REQUIREMENTS | 103,145 | 102,269 | 114,542 | 86,241 | (28,301) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | (1) | 0 | (114,542) | (86,241) | 28,301 | 75% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|-------------------|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 105-00-241 | ECWIB -TITLE 1B YOUTH | | | | | | |
| | RESOURCES | | | | | | |
| 4030 | TITLE IB ECWIB | 0 | 0 | 123,460 | 123,460 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 0 | 123,460 | 123,460 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 29,500 | 17,768 | (11,732) | 60% |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 0 | 6,500 | 19,375 | 12,875 | 298% |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 0 | 1,500 | 4,446 | 2,946 | 296% |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 0 | 0 | 27,300 | 11,136 | (16,164) | 41% |
| 6442 | SPECIAL PROJECT WAGES | 0 | 0 | 1,800 | 0 | (1,800) | na |
| 6701 | STUDENT WAGES | 0 | 0 | 5,500 | 4,730 | (770) | 86% |
| | TOTAL SALARY EXPENSE | 0 | 0 | 72,100 | 57,455 | (14,645) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 3,000 | 4,307 | 1,307 | 144% |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 140 | 305 | 165 | 218% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 105 | 358 | 253 | 341% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 1,500 | 813 | (687) | 54% |
| 6905 | PERS | 0 | 0 | 5,400 | 4,895 | (505) | 91% |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 1,500 | 113 | (1,387) | 8% |
| 6907 | LIFE INSURANCE | 0 | 0 | 85 | 20 | (65) | 24% |
| 6908 | HEALTH INSURANCE | 0 | 0 | 6,650 | 10,753 | 4,103 | 162% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 1,500 | 2,887 | 1,387 | 192% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 19,880 | 24,451 | 4,571 | |
| | TOTAL PAYROLL | 0 | 0 | 91,980 | 81,906 | (10,074) | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 700 | 700 | 0 | 100% |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 20 | 9,975 | 9,955 | ****% |
| 8201 | CONFERENCE FEES | 0 | 0 | 2,931 | 0 | (2,931) | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 3,500 | 8,430 | 4,930 | 241% |
| 8513 | INDIRECT COST EXPENSE | 0 | 0 | 5,973 | 6,900 | 927 | 116% |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 0 | 0 | 14,955 | 14,955 | 0 | 100% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 0 | 3,401 | 18,390 | 14,989 | 541% |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 31,480 | 59,350 | 27,870 | |
| | TOTAL EXPENDITURES | 0 | 0 | 123,460 | 141,256 | 17,796 | |
| | TOTAL REQUIREMENTS | 0 | 0 | 123,460 | 141,256 | 17,796 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------|------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | (17,796) | (17,796) | na |

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 0 | 6,000 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6421 | PART TIME INSTRUCTOR WAGES | 0 | 4,212 | 0 | 0 | 0 | na |
| 6442 | SPECIAL PROJECT WAGES | 0 | 244 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 0 | 4,456 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 341 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 0 | 24 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 2 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 79 | 0 | 0 | 0 | na |
| 6905 | PERS | 0 | 373 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 192 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 1,011 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 0 | 5,467 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 0 | 5,467 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 0 | 5,467 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 533 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 157,052 | 240% |
| | TOTAL RESOURCES | 0 | 0 | 112,180 | 269,232 | 157,052 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 49,427 | 107,549 | 58,122 | 218% |
| | TOTAL SALARY EXPENSE | 0 | 0 | 49,427 | 107,549 | 58,122 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 3,781 | 8,228 | 4,447 | 218% |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 262 | 570 | 308 | 218% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 19 | 58 | 39 | 305% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 741 | 1,152 | 411 | 155% |
| 6905 | PERS | 0 | 0 | 0 | 10,905 | 10,905 | na |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 116 | 253 | 137 | 218% |
| 6907 | LIFE INSURANCE | 0 | 0 | 21 | 33 | 12 | 157% |
| 6908 | HEALTH INSURANCE | 0 | 0 | 10,768 | 16,632 | 5,864 | 154% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 0 | 6,431 | 6,431 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 15,708 | 44,262 | 28,554 | |
| | TOTAL PAYROLL | 0 | 0 | 65,135 | 151,811 | 86,676 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 500 | 0 | (500) | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 500 | 2,400 | 1,900 | 480% |
| 8201 | CONFERENCE FEES | 0 | 0 | 2,000 | 0 | (2,000) | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 500 | 6,000 | 5,500 | 1200% |
| 8513 | INDIRECT COST EXPENSE | 0 | 0 | 6,735 | 16,164 | 9,429 | 240% |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 0 | 0 | 31,200 | 67,308 | 36,108 | 216% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 0 | 0 | 5,610 | 13,464 | 7,854 | 240% |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 47,045 | 105,336 | 58,291 | |
| | TOTAL EXPENDITURES | 0 | 0 | 112,180 | 257,147 | 144,967 | |
| | TOTAL REQUIREMENTS | 0 | 0 | 112,180 | 257,147 | 144,967 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 12,085 | 12,085 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------------------|------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 105-00-251 | GORGE LITERACY | | | | | | |
| | RESOURCES | | | | | | |
| 3000 | NET ASSETS/FUND BALANCE | 0 | 20 | 20 | 0 | (20) | na |
| 4652 | RESTRICTED GIFTS | 20 | 0 | 0 | 0 | 0 | na |
| TOTAL RESOURCES | | 20 | 20 | 20 | 0 | (20) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 419 | 0 | (419) | na |
| 7303 | EMPLOYEE TRAINING COSTS | 0 | 0 | 650 | 500 | (150) | 77% |
| 7601 | PRINTING & DUPLICATING | 0 | 0 | 20 | 0 | (20) | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 0 | 82 | 575 | 493 | 701% |
| 8509 | FOOD & REFRESHMENTS | 0 | 0 | 24 | 0 | (24) | na |
| TOTAL MATERIALS & SERVICES | | 0 | 0 | 1,195 | 1,075 | (120) | |
| TOTAL EXPENDITURES | | 0 | 0 | 1,195 | 1,075 | (120) | |
| TOTAL REQUIREMENTS | | 0 | 0 | 1,195 | 1,075 | (120) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 20 | 20 | (1,175) | (1,075) | 100 | 91% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (6,900) | 54% |
| 4414 | GED TUITION | 5,585 | 5,500 | 6,000 | 3,500 | (2,500) | 58% |
| 4415 | ESL TUITION | 7,800 | 5,500 | 5,000 | 4,500 | (500) | 90% |
| 4418 | PRE COLLEGE TUITION | 1,175 | 200 | 500 | 500 | 0 | 100% |
| | TOTAL RESOURCES | 28,292 | 22,640 | 26,500 | 16,600 | (9,900) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 0 | 7,758 | 0 | (7,758) | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 974 | 0 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 7,280 | 0 | 1,820 | 0 | (1,820) | na |
| | TOTAL SALARY EXPENSE | 8,254 | 0 | 9,578 | 0 | (9,578) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 642 | 0 | 733 | 0 | (733) | na |
| 6902 | WORKERS COMPENSATION INS | 45 | 0 | 72 | 0 | (72) | na |
| 6903 | STATE WORKERS BENEFIT FUND | 5 | 0 | 18 | 0 | (18) | na |
| 6904 | UNEMPLOYMENT INSURANCE | 143 | 0 | 163 | 0 | (163) | na |
| 6905 | PERS | 725 | 0 | 1,233 | 0 | (1,233) | na |
| 6906 | DISABILITY INSURANCE | 2 | 0 | 9 | 0 | (9) | na |
| 6907 | LIFE INSURANCE | 1 | 0 | 8 | 0 | (8) | na |
| 6908 | HEALTH INSURANCE | 180 | 0 | 3,721 | 0 | (3,721) | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 357 | 0 | 476 | 0 | (476) | na |
| | TOTAL OTHER PAYROLL EXPENSE | 2,100 | 0 | 6,433 | 0 | (6,433) | |
| | TOTAL PAYROLL | 10,354 | 0 | 16,011 | 0 | (16,011) | |
| | MATERIALS & SERVICES | | | | | | |
| 7510 | POSTAGE | 0 | 8 | 0 | 100 | 100 | na |
| 7601 | PRINTING & DUPLICATING | 264 | 0 | 489 | 500 | 11 | 102% |
| 7808 | PRE-COLLEGE GRANT AWARD | 1,750 | 0 | 0 | 0 | 0 | na |
| 7809 | ESOL GRANT AWARD | 650 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 3,532 | 1,002 | 5,000 | 11,000 | 6,000 | 220% |
| 8205 | EMPLOYEE TRAVEL | 304 | 0 | 5,000 | 5,000 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 6,500 | 1,010 | 10,489 | 16,600 | 6,111 | |
| | TOTAL EXPENDITURES | 16,854 | 1,010 | 26,500 | 16,600 | (9,900) | |
| | TOTAL REQUIREMENTS | 16,854 | 1,010 | 26,500 | 16,600 | (9,900) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 11,438 | 21,630 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4163 | OCCWD STATE GF | 0 | 9,000 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 7,823 | 10,133 | 0 | 6,880 | 6,880 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6102 | CHIEF SALARIES | 0 | 330 | 0 | 0 | 0 | na |
| 6104 | EXECUTIVE DIRECTOR SALARY | 0 | 28 | 0 | 0 | 0 | na |
| 6105 | DIRECTOR SALARIES | 0 | 622 | 0 | 0 | 0 | na |
| 6401 | FULL TIME INSTRUCTOR SALARIES | 0 | 275 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 1,365 | 0 | 0 | 0 | 0 | na |
| 6441 | CURRICULUM DEVELOPMENT WAGES | 2,730 | 0 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 4 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 4,095 | 1,259 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 309 | 96 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 22 | 7 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 1 | 1 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 69 | 19 | 0 | 0 | 0 | na |
| 6905 | PERS | 373 | 174 | 0 | 0 | 0 | na |
| 6906 | DISABILITY INSURANCE | 2 | 3 | 0 | 0 | 0 | na |
| 6907 | LIFE INSURANCE | 1 | 1 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 344 | 200 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 230 | 55 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 1,351 | 556 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 5,446 | 1,815 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 6,880 | 6,880 | na |
| 8205 | EMPLOYEE TRAVEL | 1,244 | 1,439 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 1,244 | 1,439 | 0 | 6,880 | 6,880 | |
| | TOTAL EXPENDITURES | 6,690 | 3,254 | 0 | 6,880 | 6,880 | |
| | TOTAL REQUIREMENTS | 6,690 | 3,254 | 0 | 6,880 | 6,880 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 1,133 | 6,879 | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4411 | NON-CREDIT TUITION | 9,987 | 0 | 0 | 0 | 0 | na |
| 4501 | INSTRUCTIONAL FEES | 450 | 0 | 0 | 0 | 0 | na |
| 4603 | OTHER OPERATING REVENUE | 924 | 0 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 15,670 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6442 | SPECIAL PROJECT WAGES | 1,670 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 1,670 | 0 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 128 | 0 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 9 | 0 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 2 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 28 | 0 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 167 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 1,837 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 2,801 | 0 | 0 | 0 | 0 | na |
| 7702 | FACILITY LEASE | 25 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 27 | 0 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 84 | 0 | 0 | 0 | 0 | na |
| 8516 | MEMBERSHIP FEES & DUES | 261 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 3,198 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 5,035 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 5,035 | 0 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 10,635 | 0 | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (6,498) | 66% |
| 4163 | OCCWD STATE GF | 27,550 | 24,331 | 20,000 | 5,000 | (15,000) | 25% |
| | TOTAL RESOURCES | 27,550 | 49,688 | 39,107 | 17,609 | (21,498) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 738 | 0 | 0 | 0 | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 0 | 3,061 | 0 | 0 | 0 | na |
| 6441 | CURRICULUM DEVELOPMENT WAGES | 0 | 5,148 | 10,000 | 0 | (10,000) | na |
| 6442 | SPECIAL PROJECT WAGES | 1,783 | 17,019 | 8,000 | 9,119 | 1,119 | 114% |
| | TOTAL SALARY EXPENSE | 1,783 | 25,966 | 18,000 | 9,119 | (8,881) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 136 | 1,789 | 1,454 | 698 | (756) | 48% |
| 6902 | WORKERS COMPENSATION INS | 12 | 131 | 95 | 48 | (47) | 51% |
| 6903 | STATE WORKERS BENEFIT FUND | 2 | 12 | 10 | 6 | (4) | 60% |
| 6904 | UNEMPLOYMENT INSURANCE | 30 | 380 | 437 | 137 | (300) | 31% |
| 6905 | PERS | 175 | 2,182 | 3,996 | 925 | (3,071) | 23% |
| 6906 | DISABILITY INSURANCE | 0 | 4 | 0 | 0 | 0 | na |
| 6907 | LIFE INSURANCE | 0 | 1 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 0 | 1,054 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 54 | 948 | 8 | 545 | 537 | 6813% |
| | TOTAL OTHER PAYROLL EXPENSE | 409 | 6,501 | 6,000 | 2,359 | (3,641) | |
| | TOTAL PAYROLL | 2,192 | 32,467 | 24,000 | 11,478 | (12,522) | |
| | MATERIALS & SERVICES | | | | | | |
| 7310 | OER SPECIAL PROJECT EXPENSES | 0 | 0 | 4,107 | 0 | (4,107) | na |
| 8204 | NON-EMPLOYEE TRAVEL | 0 | 1,619 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 66 | 11,000 | 4,000 | (7,000) | 36% |
| | TOTAL MATERIALS & SERVICES | 0 | 1,685 | 15,107 | 4,000 | (11,107) | |
| | TOTAL EXPENDITURES | 2,192 | 34,152 | 39,107 | 15,478 | (23,629) | |
| | TOTAL REQUIREMENTS | 2,192 | 34,152 | 39,107 | 15,478 | (23,629) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 25,358 | 15,536 | 0 | 2,131 | 2,131 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (445) | na |
| | TOTAL RESOURCES | 445 | 445 | 445 | 0 | (445) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 0 | 445 | 0 | (445) | na |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 445 | 0 | (445) | |
| | TOTAL EXPENDITURES | 0 | 0 | 445 | 0 | (445) | |
| | TOTAL REQUIREMENTS | 0 | 0 | 445 | 0 | (445) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 445 | 445 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (1,412) | 96% |
| | TOTAL RESOURCES | 4,228 | 58,437 | 31,412 | 30,000 | (1,412) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 16,389 | 0 | 0 | 0 | na |
| 6108 | PT PROFESSIONAL SUPPORT SALARIES | 0 | 6,428 | 22,508 | 23,183 | 675 | 103% |
| 6421 | PART TIME INSTRUCTOR WAGES | 1,288 | 0 | 0 | 0 | 0 | na |
| 6442 | SPECIAL PROJECT WAGES | 0 | 1,210 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 1,288 | 24,027 | 22,508 | 23,183 | 675 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 98 | 1,596 | 1,722 | 1,369 | (353) | 80% |
| 6902 | WORKERS COMPENSATION INS | 7 | 127 | 119 | 123 | 4 | 103% |
| 6903 | STATE WORKERS BENEFIT FUND | 1 | 17 | 15 | 15 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 22 | 331 | 346 | 348 | 2 | 101% |
| 6905 | PERS | 0 | 1,373 | 2,282 | 2,351 | 69 | 103% |
| 6906 | DISABILITY INSURANCE | 0 | 38 | 53 | 0 | (53) | na |
| 6907 | LIFE INSURANCE | 0 | 6 | 8 | 0 | (8) | na |
| 6908 | HEALTH INSURANCE | 0 | 7,196 | 3,391 | 4,289 | 898 | 126% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 705 | 968 | 1,386 | 418 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 128 | 11,389 | 8,904 | 9,881 | 977 | |
| | TOTAL PAYROLL | 1,416 | 35,416 | 31,412 | 33,064 | 1,652 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 0 | 869 | 0 | 0 | 0 | na |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 6,913 | 0 | 0 | 0 | na |
| 7510 | POSTAGE | 0 | 116 | 0 | 0 | 0 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 9,442 | 0 | 0 | 0 | na |
| 7614 | PROGRAM MARKETING PRINTING | 0 | 120 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 874 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 2,611 | 1,904 | 0 | 0 | 0 | na |
| 8513 | INDIRECT COST EXPENSE | 201 | 2,783 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 2,812 | 23,021 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 4,228 | 58,437 | 31,412 | 33,064 | 1,652 | |
| | TOTAL REQUIREMENTS | 4,228 | 58,437 | 31,412 | 33,064 | 1,652 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | (3,064) | (3,064) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (2,668) | na |
| TOTAL RESOURCES | | 12,722 | 2,668 | 2,668 | 0 | (2,668) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 55 | 0 | 0 | 0 | 0 | na |
| 7802 | GRANT SCHOLARSHIPS | 10,000 | 0 | 2,668 | 0 | (2,668) | na |
| TOTAL MATERIALS & SERVICES | | 10,055 | 0 | 2,668 | 0 | (2,668) | |
| TOTAL EXPENDITURES | | 10,055 | 0 | 2,668 | 0 | (2,668) | |
| TOTAL REQUIREMENTS | | 10,055 | 0 | 2,668 | 0 | (2,668) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 2,667 | 2,668 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 12,122 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 12,122 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 12,122 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 12,122 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 12,122 | 0 | 0 | 0 | 0 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 3,757 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 1,704 | 0 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 42 | 0 | 0 | 0 | 0 | na |
| | TOTAL SALARY EXPENSE | 1,746 | 0 | 0 | 0 | 0 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 242 | 0 | 0 | 0 | 0 | na |
| 6902 | WORKERS COMPENSATION INS | 17 | 0 | 0 | 0 | 0 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 2 | 0 | 0 | 0 | 0 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 54 | 0 | 0 | 0 | 0 | na |
| 6905 | PERS | 349 | 0 | 0 | 0 | 0 | na |
| 6906 | DISABILITY INSURANCE | 7 | 0 | 0 | 0 | 0 | na |
| 6907 | LIFE INSURANCE | 1 | 0 | 0 | 0 | 0 | na |
| 6908 | HEALTH INSURANCE | 528 | 0 | 0 | 0 | 0 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 178 | 0 | 0 | 0 | 0 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 1,378 | 0 | 0 | 0 | 0 | |
| | TOTAL PAYROLL | 3,124 | 0 | 0 | 0 | 0 | |
| | MATERIALS & SERVICES | | | | | | |
| 8006 | INSTRUCTIONAL SUPPLIES | 10 | 0 | 0 | 0 | 0 | na |
| 8009 | OFFICE SUPPLIES | 10 | 0 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 406 | 0 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 209 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 635 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 3,759 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 3,759 | 0 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | (2) | 0 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4045 | US DHHS CCD BLOCK GRANT 93.575 | 144,207 | 112,015 | 188,580 | 195,508 | 6,928 | 104% |
| TOTAL RESOURCES | | 143,999 | 112,015 | 188,580 | 195,508 | 6,928 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 39,889 | 42,273 | 69,796 | 52,980 | (16,816) | 76% |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 22,160 | 0 | (22,160) | na |
| 6301 | FULL TIME CLASSIFIED WAGES | 6,427 | 0 | 32,492 | 67,399 | 34,907 | 207% |
| 6302 | PART TIME CLASSIFIED WAGES | 33,181 | 18,119 | 12,278 | 0 | (12,278) | na |
| 6421 | PART TIME INSTRUCTOR WAGES | 1,216 | 111 | 0 | 0 | 0 | na |
| 6442 | SPECIAL PROJECT WAGES | 0 | 0 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 639 | 850 | 990 | 941 | (49) | 95% |
| TOTAL SALARY EXPENSE | | 81,352 | 61,353 | 137,716 | 121,320 | (16,396) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 5,757 | 4,725 | 0 | 8,526 | 8,526 | na |
| 6902 | WORKERS COMPENSATION INS | 424 | 340 | 0 | 638 | 638 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 63 | 39 | 0 | 89 | 89 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 1,050 | 840 | 0 | 1,571 | 1,571 | na |
| 6905 | PERS | 9,653 | 7,922 | 1,000 | 13,404 | 12,404 | 1340% |
| 6906 | DISABILITY INSURANCE | 106 | 105 | 0 | 170 | 170 | na |
| 6907 | LIFE INSURANCE | 17 | 14 | 0 | 24 | 24 | na |
| 6908 | HEALTH INSURANCE | 16,360 | 9,389 | 1,235 | 24,440 | 23,205 | 1979% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 3,667 | 2,756 | 0 | 5,812 | 5,812 | na |
| TOTAL OTHER PAYROLL EXPENSE | | 37,097 | 26,130 | 2,235 | 54,674 | 52,439 | |
| TOTAL PAYROLL | | 118,449 | 87,483 | 139,951 | 175,994 | 36,043 | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 892 | 578 | 835 | 0 | (835) | na |
| 7210 | OTHER CONTRACTED SERVICES | 6,314 | 4,690 | 8,357 | 2,467 | (5,890) | 30% |
| 7303 | EMPLOYEE TRAINING COSTS | 150 | 440 | 375 | 0 | (375) | na |
| 7510 | POSTAGE | 249 | 118 | 138 | 0 | (138) | na |
| 7601 | PRINTING & DUPLICATING | 993 | 589 | 667 | 0 | (667) | na |
| 7802 | GRANT SCHOLARSHIPS | 1,536 | 2,042 | 2,115 | 1,029 | (1,086) | 49% |
| 8006 | INSTRUCTIONAL SUPPLIES | 120 | 1,301 | 370 | 1,000 | 630 | 270% |
| 8009 | OFFICE SUPPLIES | 925 | 259 | 875 | 1,983 | 1,108 | 227% |
| 8011 | REFERENCE MATERIALS | 0 | 20 | 366 | 107 | (259) | 29% |
| 8205 | EMPLOYEE TRAVEL | 4,376 | 3,548 | 6,830 | 5,429 | (1,401) | 79% |
| 8509 | FOOD & REFRESHMENTS | 1,279 | 1,635 | 1,904 | 0 | (1,904) | na |
| 8513 | INDIRECT COST EXPENSE | 7,653 | 7,105 | 17,748 | 7,250 | (10,498) | 41% |
| 8516 ₉₀ | MEMBERSHIP FEES & DUES | 374 | 634 | 742 | 535 | (207) | 72% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------------------------------------|-----------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 320 | 1,575 | 2,282 | 321 | (1,961) | 14% |
| 8801 | FURNITURE <\$5000 | 369 | 0 | 0 | 300 | 300 | na |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 0 | 0 | 5,026 | 0 | (5,026) | na |
| TOTAL MATERIALS & SERVICES | | 25,550 | 24,534 | 48,630 | 20,421 | (28,209) | |
| TOTAL EXPENDITURES | | 143,999 | 112,017 | 188,581 | 196,415 | 7,834 | |
| TOTAL REQUIREMENTS | | 143,999 | 112,017 | 188,581 | 196,415 | 7,834 | |
| UNAPPROPRIATED ENDING FUND BALANCE | | 0 | (2) | (1) | (907) | (906) | ****% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (16,074) | 54% |
| 4411 | NON-CREDIT TUITION | 11,444 | 8,131 | 8,000 | 6,000 | (2,000) | 75% |
| 4554 | FOOD HANDLER CERT TEST FEE | 55 | 30 | 50 | 100 | 50 | 200% |
| 4564 | READ AND REFLECT FEE | 153 | 120 | 250 | 50 | (200) | 20% |
| 4621 | OTHER NONOPERATING REVENUE | 1,720 | 1,500 | 1,000 | 0 | (1,000) | na |
| 4652 | RESTRICTED GIFTS | 200 | 0 | 200 | 0 | (200) | na |
| | TOTAL RESOURCES | 33,789 | 40,134 | 44,500 | 25,076 | (19,424) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 0 | 0 | 5,000 | 0 | (5,000) | na |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 0 | 5,000 | 0 | (5,000) | na |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 0 | 5,000 | 0 | (5,000) | na |
| | TOTAL SALARY EXPENSE | 0 | 0 | 15,000 | 0 | (15,000) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 0 | 1,148 | 0 | (1,148) | na |
| 6902 | WORKERS COMPENSATION INS | 0 | 0 | 75 | 0 | (75) | na |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 0 | 8 | 0 | (8) | na |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 0 | 345 | 0 | (345) | na |
| 6905 | PERS | 0 | 0 | 3,155 | 0 | (3,155) | na |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 11 | 0 | (11) | na |
| 6907 | LIFE INSURANCE | 0 | 0 | 20 | 0 | (20) | na |
| 6908 | HEALTH INSURANCE | 0 | 0 | 500 | 0 | (500) | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 0 | 500 | 0 | (500) | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 0 | 5,762 | 0 | (5,762) | |
| | TOTAL PAYROLL | 0 | 0 | 20,762 | 0 | (20,762) | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 220 | 0 | 1,500 | 200 | (1,300) | 13% |
| 7210 | OTHER CONTRACTED SERVICES | 2,620 | 345 | 7,000 | 2,000 | (5,000) | 29% |
| 7303 | EMPLOYEE TRAINING COSTS | 45 | 13 | 1,000 | 500 | (500) | 50% |
| 7510 | POSTAGE | 0 | 1 | 0 | 0 | 0 | na |
| 7802 | GRANT SCHOLARSHIPS | (272) | (100) | 500 | 250 | (250) | 50% |
| 8006 | INSTRUCTIONAL SUPPLIES | 58 | 0 | 500 | 200 | (300) | 40% |
| 8009 | OFFICE SUPPLIES | 79 | 0 | 100 | 0 | (100) | na |
| 8201 | CONFERENCE FEES | 0 | 199 | 500 | 500 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 370 | 0 | 3,246 | 1,000 | (2,246) | 31% |
| 8509 | FOOD & REFRESHMENTS | 159 | 93 | 2,500 | 500 | (2,000) | 20% |
| 8515 | MEETING & CONFERENCE EXPENSE | 0 | 0 | 2,500 | 0 | (2,500) | na |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 754 | 754 | 0 | 100% |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 157 | 0 | 3,638 | 100 | (3,538) | 3% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| | REQUIREMENTS | | | | | | |
| 8528 | CHILDREN'S FAIR EXPENSES | 0 | 40 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 3,436 | 591 | 23,738 | 6,004 | (17,734) | |
| | TOTAL EXPENDITURES | 3,436 | 591 | 44,500 | 6,004 | (38,496) | |
| | TOTAL REQUIREMENTS | 3,436 | 591 | 44,500 | 6,004 | (38,496) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 30,353 | 39,543 | 0 | 19,072 | 19,072 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4901 | TRANSFER FROM GENERAL FUND | 5,000 | 0 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 6,585 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 3,932 | 0 | 0 | 0 | 0 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 2,230 | 0 | 0 | 0 | 0 | na |
| 8509 | FOOD & REFRESHMENTS | 423 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 6,585 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 6,585 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 6,585 | 0 | 0 | 0 | 0 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (823) | 86% |
| 4317 | MISC LOCAL | 900 | 5,000 | 0 | 5,000 | 5,000 | na |
| 4713 | DISTANCE ED PROVIDER REVENUE | 0 | 1,745 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 900 | 6,745 | 6,023 | 10,200 | 4,177 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 2,772 | 4,000 | 1,228 | 144% |
| 7601 | PRINTING & DUPLICATING | 433 | 0 | 0 | 0 | 0 | na |
| 8009 | OFFICE SUPPLIES | 0 | 201 | 1,000 | 2,500 | 1,500 | 250% |
| 8205 | EMPLOYEE TRAVEL | 0 | 44 | 1,000 | 1,000 | 0 | 100% |
| 8509 | FOOD & REFRESHMENTS | 467 | 175 | 1,000 | 1,500 | 500 | 150% |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 0 | 302 | 251 | 1,200 | 949 | 478% |
| | TOTAL MATERIALS & SERVICES | 900 | 722 | 6,023 | 10,200 | 4,177 | |
| | TOTAL EXPENDITURES | 900 | 722 | 6,023 | 10,200 | 4,177 | |
| | TOTAL REQUIREMENTS | 900 | 722 | 6,023 | 10,200 | 4,177 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 6,023 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 36,962 | (4,562) | 89% |
| | TOTAL RESOURCES | 0 | 3,440 | 41,524 | 36,962 | (4,562) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 0 | 0 | 3,044 | 2,788 | (256) | 92% |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 0 | 31,924 | 19,159 | (12,765) | 60% |
| 6302 | PART TIME CLASSIFIED WAGES | 0 | 7,351 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 0 | 0 | 50 | 50 | na |
| | TOTAL SALARY EXPENSE | 0 | 7,351 | 34,968 | 21,997 | (12,971) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 486 | 0 | 1,593 | 1,593 | na |
| 6902 | WORKERS COMPENSATION INS | 0 | 39 | 0 | 116 | 116 | na |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 5 | 0 | 16 | 16 | na |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 112 | 0 | 317 | 317 | na |
| 6905 | PERS | 0 | 616 | 0 | 2,417 | 2,417 | na |
| 6906 | DISABILITY INSURANCE | 0 | 0 | 0 | 52 | 52 | na |
| 6907 | LIFE INSURANCE | 0 | 0 | 0 | 9 | 9 | na |
| 6908 | HEALTH INSURANCE | 0 | 812 | 0 | 7,900 | 7,900 | na |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 316 | 0 | 1,315 | 1,315 | na |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 2,386 | 0 | 13,735 | 13,735 | |
| | TOTAL PAYROLL | 0 | 9,737 | 34,968 | 35,732 | 764 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 300 | 2,000 | 147 | (1,853) | 7% |
| 7510 | POSTAGE | 0 | 0 | 50 | 0 | (50) | na |
| 7601 | PRINTING & DUPLICATING | 0 | 0 | 200 | 0 | (200) | na |
| 7802 | GRANT SCHOLARSHIPS | 0 | 0 | 1,000 | 0 | (1,000) | na |
| 8009 | OFFICE SUPPLIES | 0 | 90 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 64 | 1,906 | 300 | (1,606) | 16% |
| 8509 | FOOD & REFRESHMENTS | 0 | 362 | 1,400 | 600 | (800) | 43% |
| 8519 | PROGRAM PARTICIPANT EXPENSE | 0 | 509 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 1,325 | 6,556 | 1,047 | (5,509) | |
| | TOTAL EXPENDITURES | 0 | 11,062 | 41,524 | 36,779 | (4,745) | |
| | TOTAL REQUIREMENTS | 0 | 11,062 | 41,524 | 36,779 | (4,745) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | (7,622) | 0 | 183 | 183 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (2,207) | na |
| | TOTAL RESOURCES | 2,207 | 2,207 | 2,207 | 0 | (2,207) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 2,207 | 2,207 | 2,207 | 0 | (2,207) | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (6,143) | na |
| 4316 | CAITHNESS FUNDS FOR RET PROGRAM | 15,000 | 15,000 | 15,000 | 20,000 | 5,000 | 133% |
| | TOTAL RESOURCES | 34,168 | 23,204 | 21,143 | 20,000 | (1,143) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6421 | PART TIME INSTRUCTOR WAGES | 0 | 0 | 3,422 | 0 | (3,422) | na |
| | TOTAL SALARY EXPENSE | 0 | 0 | 3,422 | 0 | (3,422) | |
| | TOTAL PAYROLL | 0 | 0 | 3,422 | 0 | (3,422) | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 11,353 | 315 | 8,000 | 2,000 | (6,000) | 25% |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 12,102 | 5,187 | 5,000 | (187) | 96% |
| 8006 | INSTRUCTIONAL SUPPLIES | 7,523 | 3,451 | 2,034 | 5,000 | 2,966 | 246% |
| 8205 | EMPLOYEE TRAVEL | 184 | 0 | 2,000 | 2,000 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 1,500 | 1,000 | 500 | 500 | 0 | 100% |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 5,403 | 194 | 0 | 5,500 | 5,500 | na |
| | TOTAL MATERIALS & SERVICES | 25,963 | 17,062 | 17,721 | 20,000 | 2,279 | |
| | TOTAL EXPENDITURES | 25,963 | 17,062 | 21,143 | 20,000 | (1,143) | |
| | TOTAL REQUIREMENTS | 25,963 | 17,062 | 21,143 | 20,000 | (1,143) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 8,205 | 6,142 | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 1,710 | 910 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 55 | 0 | 0 | 0 | 0 | na |
| 7210 | OTHER CONTRACTED SERVICES | 746 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 801 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 801 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 801 | 0 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 909 | 910 | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (35,063) | na |
| | TOTAL RESOURCES | 0 | 82,990 | 35,063 | 0 | (35,063) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7213 | SOFTWARE & LICENSES | 0 | 42,632 | 35,063 | 0 | (35,063) | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 621 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 43,253 | 35,063 | 0 | (35,063) | |
| | TOTAL EXPENDITURES | 0 | 43,253 | 35,063 | 0 | (35,063) | |
| | TOTAL REQUIREMENTS | 0 | 43,253 | 35,063 | 0 | (35,063) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 39,737 | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 15,618 | 145% |
| | TOTAL RESOURCES | 0 | 32,890 | 34,382 | 50,000 | 15,618 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6105 | DIRECTOR SALARIES | 0 | 17,147 | 18,137 | 16,163 | (1,974) | 89% |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 0 | 0 | 5,919 | 5,919 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 248 | 0 | 248 | 248 | na |
| | TOTAL SALARY EXPENSE | 0 | 17,395 | 18,137 | 22,330 | 4,193 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 1,300 | 1,312 | 1,551 | 239 | 118% |
| 6902 | WORKERS COMPENSATION INS | 0 | 92 | 129 | 117 | (12) | 91% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 6 | 9 | 12 | 3 | 133% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 164 | 291 | 232 | (59) | 80% |
| 6905 | PERS | 0 | 1,458 | 1,437 | 2,264 | 827 | 158% |
| 6906 | DISABILITY INSURANCE | 0 | 40 | 10 | 52 | 42 | 520% |
| 6907 | LIFE INSURANCE | 0 | 4 | 4 | 7 | 3 | 175% |
| 6908 | HEALTH INSURANCE | 0 | 3,210 | 1,844 | 8,711 | 6,867 | 472% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 748 | 943 | 1,335 | 392 | 142% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 7,022 | 5,979 | 14,281 | 8,302 | |
| | TOTAL PAYROLL | 0 | 24,417 | 24,116 | 36,611 | 12,495 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 3,973 | 0 | 0 | 0 | na |
| 8201 | CONFERENCE FEES | 0 | 169 | 1,545 | 1,545 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 0 | 1,905 | 8,721 | 8,721 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 0 | 6,047 | 10,266 | 10,266 | 0 | |
| | TOTAL EXPENDITURES | 0 | 30,464 | 34,382 | 46,877 | 12,495 | |
| | TOTAL REQUIREMENTS | 0 | 30,464 | 34,382 | 46,877 | 12,495 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 2,426 | 0 | 3,123 | 3,123 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 177,100 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7884 | OREGON OPPORTUNITY GRANT AWARD | 177,100 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 177,100 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 177,100 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 177,100 | 0 | 0 | 0 | 0 | |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 7,779 | 143% |
| 4685 | LOAN PROCEEDS | 0 | 0 | 0 | 132,500 | 132,500 | na |
| 4951 | INTR DEPT REV IT | 0 | 339,770 | 0 | 24,200 | 24,200 | na |
| | TOTAL RESOURCES | 0 | 339,770 | 18,000 | 182,479 | 164,479 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7209 | MAINTENANCE CONTRACTS | 0 | 14,199 | 0 | 9,300 | 9,300 | na |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 41,056 | 0 | 0 | 0 | na |
| 7213 | SOFTWARE & LICENSES | 0 | 151,667 | 0 | 132,500 | 132,500 | na |
| 7510 | POSTAGE | 0 | 2 | 0 | 0 | 0 | na |
| 7701 | EQUIPMENT LEASE | 0 | 0 | 0 | 40,000 | 40,000 | na |
| 8009 | OFFICE SUPPLIES | 0 | 4 | 0 | 0 | 0 | na |
| 8102 | INTERNET SERVICES | 0 | 25,321 | 0 | 0 | 0 | na |
| 8103 | TELECOMMUNICATIONS SERVICES | 0 | 24,930 | 0 | 0 | 0 | na |
| 8508 | EQUIPMENT REPAIR | 0 | 14,517 | 0 | 0 | 0 | na |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 0 | 59,022 | 18,000 | 0 | (18,000) | na |
| | TOTAL MATERIALS & SERVICES | 0 | 330,718 | 18,000 | 181,800 | 163,800 | |
| | TOTAL EXPENDITURES | 0 | 330,718 | 18,000 | 181,800 | 163,800 | |
| | TOTAL REQUIREMENTS | 0 | 330,718 | 18,000 | 181,800 | 163,800 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 9,052 | 0 | 679 | 679 | na |

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (69,000) | 59% |
| | TOTAL RESOURCES | 645,787 | 279,745 | 170,000 | 101,000 | (69,000) | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7201 | ARCHITECTURAL & ENGINEERING | 0 | 0 | 43,000 | 0 | (43,000) | na |
| 7204 | ARBORIST | 0 | 0 | 35,000 | 0 | (35,000) | na |
| 7210 | OTHER CONTRACTED SERVICES | 11,885 | 500 | 0 | 0 | 0 | na |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 105,732 | 0 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 117,617 | 500 | 78,000 | 0 | (78,000) | |
| | CAPITAL OUTLAY | | | | | | |
| 9572 | INFO TECH EQUIPMENT >\$5000 | 161,425 | (3,796) | 0 | 0 | 0 | na |
| | TOTAL CAPITAL OUTLAY | 161,425 | (3,796) | 0 | 0 | 0 | |
| | DEBT SERVICE | | | | | | |
| 9775 | HR PROPERTY PRINCIPAL PYMTS | 87,000 | 90,000 | 92,000 | 94,000 | 2,000 | 102% |
| | TOTAL DEBT SERVICE | 87,000 | 90,000 | 92,000 | 94,000 | 2,000 | |
| | TOTAL EXPENDITURES | 366,042 | 86,704 | 170,000 | 94,000 | (76,000) | |
| | TOTAL REQUIREMENTS | 366,042 | 86,704 | 170,000 | 94,000 | (76,000) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 279,745 | 193,041 | 0 | 7,000 | 7,000 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4113 | STATE LOTTERY FUNDS-NURSING | 0 | 11,242 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 0 | 2,795 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 8803 | INSTRUCTIONAL EQUIPMENT <\$5000 | 8,447 | 2,795 | 0 | 0 | 0 | na |
| | TOTAL MATERIALS & SERVICES | 8,447 | 2,795 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 8,447 | 2,795 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 8,447 | 2,795 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | (8,447) | 0 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 179,632 | (10,368) | 95% |
| 4201 | WASCO CURRENT PROPERTY TAX | 0 | 710,687 | 685,000 | 685,000 | 0 | 100% |
| 4202 | WASCO PRIOR YRS PROPERTY TAX | 0 | 26,764 | 15,000 | 15,000 | 0 | 100% |
| 4211 | HR CURRENT PROPERTY TAX | 0 | 724,607 | 695,000 | 695,000 | 0 | 100% |
| 4212 | HR PRIOR YRS PROPERTY TAX | 0 | 11,365 | 5,600 | 5,600 | 0 | 100% |
| 4213 | OTHER TAXES HOOD RIVER | 0 | 3,059 | 3,500 | 0 | (3,500) | na |
| 4611 | INTEREST INVESTMENTS | 0 | 8,786 | 5,000 | 6,500 | 1,500 | 130% |
| 4612 | INTEREST TAXES | 0 | 268 | 300 | 300 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 1,681,880 | 1,599,400 | 1,587,032 | (12,368) | |
| | REQUIREMENTS | | | | | | |
| | DEBT SERVICE | | | | | | |
| 9714 | GO 2012 BOND PRINCIPAL PMTS | 0 | 1,125,000 | 1,135,000 | 1,210,000 | 75,000 | 107% |
| 9754 | GO 2012 BOND INTEREST EXP | 0 | 386,025 | 363,525 | 329,476 | (34,049) | 91% |
| | TOTAL DEBT SERVICE | 0 | 1,511,025 | 1,498,525 | 1,539,476 | 40,951 | |
| | TOTAL EXPENDITURES | 0 | 1,511,025 | 1,498,525 | 1,539,476 | 40,951 | |
| | TOTAL REQUIREMENTS | 0 | 1,511,025 | 1,498,525 | 1,539,476 | 40,951 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 170,855 | 100,875 | 47,556 | (53,319) | 47% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 1,207,340 | 0 | 100% |
| 4611 | INTEREST INVESTMENTS | 0 | 517 | 20 | 20 | 0 | 100% |
| 4681 | OTHER FINANCING SOURCES | 0 | 212,397 | 205,987 | 205,987 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 1,456,648 | 1,413,347 | 1,413,347 | 0 | |
| | REQUIREMENTS | | | | | | |
| | DEBT SERVICE | | | | | | |
| 9721 | PENSION BOND PRINCIPAL PMTS | 0 | 95,671 | 94,972 | 93,658 | (1,314) | 99% |
| 9761 | PENSION BOND INTEREST PMTS | 0 | 222,049 | 237,748 | 254,060 | 16,312 | 107% |
| | TOTAL DEBT SERVICE | 0 | 317,720 | 332,720 | 347,718 | 14,998 | |
| | TOTAL EXPENDITURES | 0 | 317,720 | 332,720 | 347,718 | 14,998 | |
| | RESERVED FOR FUTURE EXPENDITURES | | | | | | |
| 9975 | RESERVED FOR FUTURE EXPENDITURE | 0 | 0 | 1,080,627 | 1,080,627 | 0 | 100% |
| | TOTAL RESERVED FOR FUTURE EXPENDITURES | 0 | 0 | 1,080,627 | 1,080,627 | 0 | |
| | TOTAL REQUIREMENTS | 0 | 317,720 | 1,413,347 | 1,428,345 | 14,998 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 1,138,928 | 0 | (14,998) | (14,998) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4201 | WASCO CURRENT PROPERTY TAX | 670,700 | 0 | 0 | 0 | 0 | na |
| 4202 | WASCO PRIOR YRS PROPERTY TAX | 49,820 | 0 | 0 | 0 | 0 | na |
| 4211 | HR CURRENT PROPERTY TAX | 682,851 | 0 | 0 | 0 | 0 | na |
| 4212 | HR PRIOR YRS PROPERTY TAX | 19,850 | 0 | 0 | 0 | 0 | na |
| 4213 | OTHER TAXES HOOD RIVER | 2,455 | 0 | 0 | 0 | 0 | na |
| 4611 | INTEREST INVESTMENTS | 5,196 | 0 | 0 | 0 | 0 | na |
| 4612 | INTEREST TAXES | 105 | 0 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 1,617,669 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | DEBT SERVICE | | | | | | |
| 9714 | GO 2012 BOND PRINCIPAL PMTS | 1,015,000 | 0 | 0 | 0 | 0 | na |
| 9754 | GO 2012 BOND INTEREST EXP | 406,325 | 0 | 0 | 0 | 0 | na |
| | TOTAL DEBT SERVICE | 1,421,325 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 1,421,325 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 1,421,325 | 0 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 196,344 | 0 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4611 | INTEREST INVESTMENTS | 38 | 0 | 0 | 0 | 0 | na |
| 4681 | OTHER FINANCING SOURCES | 204,300 | 0 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 1,546,454 | 0 | 0 | 0 | 0 | |
| | REQUIREMENTS | | | | | | |
| | DEBT SERVICE | | | | | | |
| 9721 | PENSION BOND PRINCIPAL PMTS | 95,808 | 0 | 0 | 0 | 0 | na |
| 9761 | PENSION BOND INTEREST PMTS | 206,912 | 0 | 0 | 0 | 0 | na |
| | TOTAL DEBT SERVICE | 302,720 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 302,720 | 0 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 302,720 | 0 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 1,243,734 | 0 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 2,869 | 101% |
| 4901 | TRANSFER FROM GENERAL FUND | 0 | 222,200 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 188,636 | 225,069 | 222,200 | 225,069 | 2,869 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 50,000 | 0 | 0 | 0 | 0 | na |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 13,307 | 0 | 22,200 | 22,200 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 63,307 | 0 | 22,200 | 22,200 | 0 | |
| | CAPITAL OUTLAY | | | | | | |
| 9552 | CONSTRUCTION & BLDG IMPROVEMENTS | 122,460 | 0 | 200,000 | 202,869 | 2,869 | 101% |
| 9575 | OTHER EQUIPMENT >\$5000 | 0 | 0 | 0 | 50,000 | 50,000 | na |
| | TOTAL CAPITAL OUTLAY | 122,460 | 0 | 200,000 | 252,869 | 52,869 | |
| | TOTAL EXPENDITURES | 185,767 | 0 | 222,200 | 275,069 | 52,869 | |
| | TOTAL REQUIREMENTS | 185,767 | 0 | 222,200 | 275,069 | 52,869 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 2,869 | 225,069 | 0 | (50,000) | (50,000) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 892,000 | 442,000 | 198% |
| 4685 | LOAN PROCEEDS | 0 | 0 | 0 | 460,000 | 460,000 | na |
| 4901 | TRANSFER FROM GENERAL FUND | 0 | 290,669 | 442,838 | 0 | (442,838) | na |
| | TOTAL RESOURCES | 459,331 | 450,000 | 892,838 | 1,352,000 | 459,162 | |
| | REQUIREMENTS | | | | | | |
| | TRANSFERS | | | | | | |
| 9901 | TRANSFER TO GENERAL FUND | 300,000 | 0 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 300,000 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 300,000 | 0 | 0 | 0 | 0 | |
| | RESERVED FOR FUTURE EXPENDITURES | | | | | | |
| 9975 | RESERVED FOR FUTURE EXPENDITURE | 0 | 0 | 892,838 | 892,000 | (838) | 100% |
| | TOTAL RESERVED FOR FUTURE EXPENDITURES | 0 | 0 | 892,838 | 892,000 | (838) | |
| | TOTAL REQUIREMENTS | 300,000 | 0 | 892,838 | 892,000 | (838) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 159,331 | 450,000 | 0 | 460,000 | 460,000 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4501 | INSTRUCTIONAL FEES | 0 | 1,315 | 1,000 | 1,000 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 12,787 | 46,000 | 46,000 | 0 | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 0 | 8,198 | 25,332 | 26,093 | 761 | 103% |
| 6442 | SPECIAL PROJECT WAGES | 0 | 8,759 | 0 | 0 | 0 | na |
| 6801 | EMPLOYEE TAXABLE ALLOWANCE | 0 | 165 | 0 | 495 | 495 | na |
| | TOTAL SALARY EXPENSE | 0 | 17,122 | 25,332 | 26,588 | 1,256 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 1,407 | 1,878 | 1,941 | 63 | 103% |
| 6902 | WORKERS COMPENSATION INS | 0 | 100 | 134 | 138 | 4 | 103% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 13 | 15 | 15 | 0 | 100% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 226 | 346 | 288 | (58) | 83% |
| 6905 | PERS | 0 | 1,358 | 4,318 | 4,445 | 127 | 103% |
| 6906 | DISABILITY INSURANCE | 0 | 19 | 60 | 61 | 1 | 102% |
| 6907 | LIFE INSURANCE | 0 | 3 | 8 | 8 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 0 | 2,703 | 8,174 | 7,750 | (424) | 95% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 466 | 1,111 | 1,590 | 479 | 143% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 6,295 | 16,044 | 16,236 | 192 | |
| | TOTAL PAYROLL | 0 | 23,417 | 41,376 | 42,824 | 1,448 | |
| | MATERIALS & SERVICES | | | | | | |
| 7206 | INSTRUCTIONAL CONTRACTED SERV | 0 | 1,420 | 3,710 | 3,710 | 0 | 100% |
| 7510 | POSTAGE | 0 | 3 | 0 | 110 | 110 | na |
| 7601 | PRINTING & DUPLICATING | 0 | 0 | 0 | 1 | 1 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 131 | 40 | 40 | 0 | 100% |
| 8201 | CONFERENCE FEES | 0 | 139 | 0 | 0 | 0 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 625 | 625 | 0 | 100% |
| 8516 | MEMBERSHIP FEES & DUES | 0 | 0 | 250 | 250 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 0 | 1,693 | 4,625 | 4,736 | 111 | |
| | TOTAL EXPENDITURES | 0 | 25,110 | 46,001 | 47,560 | 1,559 | |
| | TOTAL REQUIREMENTS | 0 | 25,110 | 46,001 | 47,560 | 1,559 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | (12,323) | (1) | (1,560) | (1,559) | ****% |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---------|------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 13,475 | 0 | (29,428) | (29,428) | na |

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

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| TOTAL RESOURCES | | 0 | 0 | 0 | 155,000 | 155,000 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7901 | SUBSCRIPTIONS | 0 | 0 | 0 | 145,000 | 145,000 | na |
| 8009 | OFFICE SUPPLIES | 0 | 0 | 0 | 5,000 | 5,000 | na |
| 8205 | EMPLOYEE TRAVEL | 0 | 0 | 0 | 5,000 | 5,000 | na |
| TOTAL MATERIALS & SERVICES | | 0 | 0 | 0 | 155,000 | 155,000 | |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 155,000 | 155,000 | |
| TOTAL REQUIREMENTS | | 0 | 0 | 0 | 155,000 | 155,000 | |

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (12,000) | 83% |
| 4671 | LEASE REVENUE | 0 | 209,845 | 503,838 | 172,343 | (331,495) | 34% |
| | TOTAL RESOURCES | 0 | 286,862 | 573,838 | 230,343 | (343,495) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6301 | FULL TIME CLASSIFIED WAGES | 0 | 17,190 | 17,867 | 32,514 | 14,647 | 182% |
| | TOTAL SALARY EXPENSE | 0 | 17,190 | 17,867 | 32,514 | 14,647 | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 0 | 1,216 | 1,267 | 2,487 | 1,220 | 196% |
| 6902 | WORKERS COMPENSATION INS | 0 | 714 | 713 | 1,297 | 584 | 182% |
| 6903 | STATE WORKERS BENEFIT FUND | 0 | 13 | 15 | 29 | 14 | 193% |
| 6904 | UNEMPLOYMENT INSURANCE | 0 | 277 | 322 | 488 | 166 | 152% |
| 6905 | PERS | 0 | 2,395 | 2,987 | 3,297 | 310 | 110% |
| 6906 | DISABILITY INSURANCE | 0 | 40 | 42 | 76 | 34 | 181% |
| 6907 | LIFE INSURANCE | 0 | 8 | 8 | 16 | 8 | 200% |
| 6908 | HEALTH INSURANCE | 0 | 8,237 | 8,354 | 8,705 | 351 | 104% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 0 | 739 | 768 | 1,944 | 1,176 | 253% |
| | TOTAL OTHER PAYROLL EXPENSE | 0 | 13,639 | 14,476 | 18,339 | 3,863 | |
| | TOTAL PAYROLL | 0 | 30,829 | 32,343 | 50,853 | 18,510 | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 1,234 | 11,637 | 6,972 | (4,665) | 60% |
| 7510 | POSTAGE | 0 | 0 | 100 | 100 | 0 | 100% |
| 8001 | BUILDING MAINTENANCE SUPPLIES | 0 | 1,438 | 1,431 | 3,437 | 2,006 | 240% |
| 8002 | CLEANING SUPPLIES | 0 | 0 | 1,912 | 1,107 | (805) | 58% |
| 8003 | CUSTODIAL DISPOSABLES | 0 | (151) | 5,000 | 481 | (4,519) | 10% |
| 8205 | EMPLOYEE TRAVEL | 0 | 27 | 5,356 | 3,655 | (1,701) | 68% |
| 8401 | UTILITIES/ELECTRIC | 0 | 8,675 | 12,000 | 18,057 | 6,057 | 150% |
| 8402 | UTILITIES/NATURAL GAS | 0 | 2,088 | 5,826 | 3,743 | (2,083) | 64% |
| 8404 | UTILITIES/WATER & SEWER | 0 | 2,677 | 21,500 | 7,113 | (14,387) | 33% |
| 8508 | EQUIPMENT REPAIR | 0 | 0 | 0 | 4,156 | 4,156 | na |
| 8517 | MISCELLANEOUS FEES | 0 | 2,209 | 2,500 | 2,750 | 250 | 110% |
| 8805 | OTHER MINOR EQUIPMENT <\$5000 | 0 | 0 | 395 | 395 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 0 | 18,197 | 67,657 | 51,966 | (15,691) | |
| | TRANSFERS | | | | | | |
| 9901 | TRANSFER TO GENERAL FUND | 0 | 150,200 | 473,838 | 172,000 | (301,838) | 36% |
| 9951 | INTR DEPT SVCS IT | 0 | 853 | 0 | 0 | 0 | na |
| | TOTAL TRANSFERS | 0 | 151,053 | 473,838 | 172,000 | (301,838) | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|------------------------------------|------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| TOTAL EXPENDITURES | | 0 | 200,079 | 573,838 | 274,819 | (299,019) | |
| TOTAL REQUIREMENTS | | 0 | 200,079 | 573,838 | 274,819 | (299,019) | |
| UNAPPROPRIATED ENDING FUND BALANCE | | 0 | 86,783 | 0 | (44,476) | (44,476) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 0 | 0 | 0 | 5,000 | 5,000 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 5,000 | 5,000 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL RESOURCES | 0 | 0 | 0 | 96,000 | 96,000 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 96,000 | 96,000 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 0 | 96,000 | 96,000 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 96,000 | 96,000 | |
| | TOTAL REQUIREMENTS | 0 | 0 | 0 | 96,000 | 96,000 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (40,000) | 70% |
| 4491 | BANK CARD DISCOUNT FEES | (4,144) | (1,199) | (1,000) | (6,592) | (5,592) | 659% |
| 4801 | BOOKSTORE SALES | 269,204 | 212,721 | 200,000 | 200,000 | 0 | 100% |
| 4802 | BOOKSTORE CASH OVER/SHORT | 25 | (50) | 50 | 0 | (50) | na |
| 5001 | BOOKSTORE PURCHASES | (226,963) | (171,672) | (150,000) | (150,000) | 0 | 100% |
| 5002 | PUBLISHER CREDITS | 11,537 | 6,076 | 7,500 | 7,500 | 0 | 100% |
| | TOTAL RESOURCES | 324,837 | 251,221 | 191,550 | 145,908 | (45,642) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6107 | FT PROFESSIONAL SUPPORT SALARIES | 45,015 | 46,365 | 47,756 | 49,189 | 1,433 | 103% |
| 6302 | PART TIME CLASSIFIED WAGES | 16,886 | 16,871 | 16,652 | 11,923 | (4,729) | 72% |
| | TOTAL SALARY EXPENSE | 61,901 | 63,236 | 64,408 | 61,112 | (3,296) | |
| | OTHER PAYROLL EXPENSE | | | | | | |
| 6901 | SOCIAL SECURITY | 4,623 | 4,642 | 4,900 | 4,618 | (282) | 94% |
| 6902 | WORKERS COMPENSATION INS | 328 | 333 | 341 | 324 | (17) | 95% |
| 6903 | STATE WORKERS BENEFIT FUND | 49 | 43 | 44 | 41 | (3) | 93% |
| 6904 | UNEMPLOYMENT INSURANCE | 869 | 908 | 991 | 768 | (223) | 77% |
| 6905 | PERS | 5,091 | 5,240 | 6,531 | 6,197 | (334) | 95% |
| 6906 | DISABILITY INSURANCE | 106 | 108 | 112 | 116 | 4 | 104% |
| 6907 | LIFE INSURANCE | 16 | 16 | 16 | 16 | 0 | 100% |
| 6908 | HEALTH INSURANCE | 8,077 | 8,416 | 9,131 | 8,266 | (865) | 91% |
| 6951 | PERS BENEFIT EQUALIZATION FUND | 2,751 | 2,689 | 2,770 | 3,655 | 885 | 132% |
| | TOTAL OTHER PAYROLL EXPENSE | 21,910 | 22,395 | 24,836 | 24,001 | (835) | |
| | TOTAL PAYROLL | 83,811 | 85,631 | 89,244 | 85,113 | (4,131) | |
| | MATERIALS & SERVICES | | | | | | |
| 7102 | COLLEGE PROMOTIONAL MATERIALS | 54 | 119 | 2,000 | 250 | (1,750) | 13% |
| 7114 | PROGRAM ADVERTISING & PROMOTIONS | 50 | 377 | 2,892 | 3,000 | 108 | 104% |
| 7210 | OTHER CONTRACTED SERVICES | 2,306 | 1,978 | 4,000 | 3,489 | (511) | 87% |
| 7213 | SOFTWARE & LICENSES | 0 | 0 | 5,000 | 828 | (4,172) | 17% |
| 7510 | POSTAGE | 150 | 90 | 500 | 150 | (350) | 30% |
| 7521 | SHIPPING & FREIGHT | 5,557 | 6,269 | 10,000 | 7,000 | (3,000) | 70% |
| 7601 | PRINTING & DUPLICATING | 25 | 30 | 200 | 60 | (140) | 30% |
| 7702 | FACILITY LEASE | 25,200 | 25,200 | 25,200 | 0 | (25,200) | na |
| 8009 | OFFICE SUPPLIES | 707 | 2,051 | 4,000 | 2,000 | (2,000) | 50% |
| 8201 | CONFERENCE FEES | 0 | 0 | 475 | 475 | 0 | 100% |
| 8205 | EMPLOYEE TRAVEL | 596 | 605 | 5,000 | 1,000 | (4,000) | 20% |
| 8509 | FOOD & REFRESHMENTS | 0 | 34 | 500 | 100 | (400) | 20% |
| 8512 ₂₃₅ | GIFTS EXPENSE | 0 | 40 | 40 | 0 | (40) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 2018-19 | \$Chg Incr(Decr) | % of Prior Bgt |
|---|----------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| REQUIREMENTS | | | | | | | |
| 8516 | MEMBERSHIP FEES & DUES | 600 | 300 | 500 | 800 | 300 | 160% |
| 8522 | SIGNAGE | 0 | 0 | 500 | 0 | (500) | na |
| 8801 | FURNITURE <\$5000 | 435 | 0 | 0 | 0 | 0 | na |
| 8802 | INFO TECH EQUIPMENT <\$5000 | 0 | 0 | 1,500 | 0 | (1,500) | na |
| TOTAL MATERIALS & SERVICES | | 35,680 | 37,093 | 62,307 | 19,152 | (43,155) | |
| CAPITAL OUTLAY | | | | | | | |
| 9552 | CONSTRUCTION & BLDG IMPROVEMENTS | 0 | 6,775 | 0 | 0 | 0 | na |
| TOTAL CAPITAL OUTLAY | | 0 | 6,775 | 0 | 0 | 0 | |
| TRANSFERS | | | | | | | |
| 9951 | INTR DEPT SVCS IT | 0 | 2,421 | 0 | 0 | 0 | na |
| TOTAL TRANSFERS | | 0 | 2,421 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | | 119,491 | 131,920 | 151,551 | 104,265 | (47,286) | |
| RESERVED FOR FUTURE EXPENDITURES | | | | | | | |
| 9975 | RESERVED FOR FUTURE EXPENDITURE | 0 | 0 | 40,000 | 0 | (40,000) | na |
| TOTAL RESERVED FOR FUTURE EXPENDITURES | | 0 | 0 | 40,000 | 0 | (40,000) | |
| TOTAL REQUIREMENTS | | 119,491 | 131,920 | 191,551 | 104,265 | (87,286) | |
| UNAPPROPRIATED ENDING FUND BALANCE | | 205,346 | 119,301 | (1) | 41,643 | 41,644 | ****% |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| 4710 | TICKET SALES | 0 | 0 | 0 | 565 | 565 | na |
| 4901 | TRANSFER FROM GENERAL FUND | 0 | 5,000 | 5,000 | 5,000 | 0 | 100% |
| | TOTAL RESOURCES | 0 | 5,000 | 5,000 | 6,565 | 1,565 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7210 | OTHER CONTRACTED SERVICES | 0 | 1,793 | 5,000 | 2,000 | (3,000) | 40% |
| 7510 | POSTAGE | 0 | 1 | 0 | 0 | 0 | na |
| 7614 | PROGRAM MARKETING PRINTING | 0 | 0 | 0 | 200 | 200 | na |
| 7702 | FACILITY LEASE | 0 | 0 | 0 | 200 | 200 | na |
| 8006 | INSTRUCTIONAL SUPPLIES | 0 | 61 | 0 | 200 | 200 | na |
| 8204 | NON-EMPLOYEE TRAVEL | 0 | 0 | 0 | 1,900 | 1,900 | na |
| 8509 | FOOD & REFRESHMENTS | 0 | 294 | 0 | 500 | 500 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 2,149 | 5,000 | 5,000 | 0 | |
| | TOTAL EXPENDITURES | 0 | 2,149 | 5,000 | 5,000 | 0 | |
| | TOTAL REQUIREMENTS | 0 | 2,149 | 5,000 | 5,000 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 2,851 | 0 | 1,565 | 1,565 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | na |
| | TOTAL MATERIALS & SERVICES | 0 | 1,679 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 0 | 1,679 | 0 | 0 | 0 | |
| | TOTAL REQUIREMENTS | 0 | 1,679 | 0 | 0 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | (1,679) | 0 | 0 | 0 | na |

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4622 | MEMBERSHIP DUES REVENUE | 1,550 | 1,325 | 3,000 | 1,500 | (1,500) | 50% |
| 4704 | FUNDRAISING REVENUE | 4,303 | 5,778 | 8,000 | 13,000 | 5,000 | 163% |
| | TOTAL RESOURCES | 6,771 | 8,239 | 12,500 | 16,000 | 3,500 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 8201 | CONFERENCE FEES | 319 | 189 | 2,500 | 2,000 | (500) | 80% |
| 8206 | STUDENT TRAVEL | 1,677 | 4,054 | 4,600 | 6,500 | 1,900 | 141% |
| 8510 | FUNDRAISING COSTS | 2,568 | 2,966 | 3,000 | 6,000 | 3,000 | 200% |
| 8516 | MEMBERSHIP FEES & DUES | 1,070 | 560 | 1,300 | 750 | (550) | 58% |
| 8523 | STUDENT ACTIVITIES & EVENTS | 0 | 0 | 1,100 | 750 | (350) | 68% |
| | TOTAL MATERIALS & SERVICES | 5,634 | 7,769 | 12,500 | 16,000 | 3,500 | |
| | TOTAL EXPENDITURES | 5,634 | 7,769 | 12,500 | 16,000 | 3,500 | |
| | TOTAL REQUIREMENTS | 5,634 | 7,769 | 12,500 | 16,000 | 3,500 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 1,137 | 470 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4704 | FUNDRAISING REVENUE | 1,381 | 0 | 1,800 | 1,800 | 0 | 100% |
| | TOTAL RESOURCES | 1,624 | 1,624 | 2,550 | 2,550 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 8523 | STUDENT ACTIVITIES & EVENTS | 0 | 688 | 2,550 | 2,550 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 0 | 688 | 2,550 | 2,550 | 0 | |
| | TOTAL EXPENDITURES | 0 | 688 | 2,550 | 2,550 | 0 | |
| | TOTAL REQUIREMENTS | 0 | 688 | 2,550 | 2,550 | 0 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 1,624 | 936 | 0 | 0 | 0 | na |

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

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

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

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | (3) | na |
| 4611 | INTEREST INVESTMENTS | 0 | 1 | 0 | 0 | 0 | na |
| | TOTAL RESOURCES | 3 | 4 | 3 | 0 | (3) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 3 | 4 | 3 | 0 | (3) | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4075 | FEDERAL REIM OF ADMIN COST ALLOWANCE | 2,435 | 2,170 | 3,000 | 4,000 | 1,000 | 133% |
| | TOTAL RESOURCES | 1,349,735 | 1,286,489 | 2,003,000 | 2,004,000 | 1,000 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7850 | PELL GRANT AWARD | 1,347,300 | 1,284,319 | 2,000,000 | 2,000,000 | 0 | 100% |
| 8530 | ADMIN COST ALLOWANCE PAID TO COLLEGE | 2,435 | 2,170 | 3,000 | 4,000 | 1,000 | 133% |
| | TOTAL MATERIALS & SERVICES | 1,349,735 | 1,286,489 | 2,003,000 | 2,004,000 | 1,000 | |
| | TOTAL EXPENDITURES | 1,349,735 | 1,286,489 | 2,003,000 | 2,004,000 | 1,000 | |
| | TOTAL REQUIREMENTS | 1,349,735 | 1,286,489 | 2,003,000 | 2,004,000 | 1,000 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 36,450 | 40,000 | 3,550 | 110% |
| 4075 | FEDERAL REIM OF ADMIN COST ALLOWANCE | 0 | 0 | 1,500 | 1,500 | 0 | 100% |
| 4901 | TRANSFER FROM GENERAL FUND | 10,575 | 9,100 | 10,000 | 10,000 | 0 | 100% |
| | TOTAL RESOURCES | 42,300 | 36,400 | 47,950 | 51,500 | 3,550 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7852 | SUPPLEMENTAL ED OPPORTUNITY GRANT AWARD | 42,300 | 36,400 | 46,450 | 50,000 | 3,550 | 108% |
| 8530 | ADMIN COST ALLOWANCE PAID TO COLLEGE | 0 | 0 | 1,500 | 1,500 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 42,300 | 36,400 | 47,950 | 51,500 | 3,550 | |
| | TOTAL EXPENDITURES | 42,300 | 36,400 | 47,950 | 51,500 | 3,550 | |
| | TOTAL REQUIREMENTS | 42,300 | 36,400 | 47,950 | 51,500 | 3,550 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 11,027 | 11,000 | (27) | 100% |
| 4075 | FEDERAL REIM OF ADMIN COST ALLOWANCE | 0 | 0 | 500 | 500 | 0 | 100% |
| 4901 | TRANSFER FROM GENERAL FUND | 3,253 | 0 | 2,750 | 2,750 | 0 | 100% |
| | TOTAL RESOURCES | 13,011 | 10,663 | 14,277 | 14,250 | (27) | |
| | REQUIREMENTS | | | | | | |
| | SALARY EXPENSE | | | | | | |
| 6702 | FWS AWARD WAGES | 13,011 | 10,663 | 13,777 | 0 | (13,777) | na |
| | TOTAL SALARY EXPENSE | 13,011 | 10,663 | 13,777 | 0 | (13,777) | |
| | TOTAL PAYROLL | 13,011 | 10,663 | 13,777 | 0 | (13,777) | |
| | MATERIALS & SERVICES | | | | | | |
| 8530 | ADMIN COST ALLOWANCE PAID TO COLLEGE | 0 | 0 | 500 | 500 | 0 | 100% |
| | TOTAL MATERIALS & SERVICES | 0 | 0 | 500 | 500 | 0 | |
| | TOTAL EXPENDITURES | 13,011 | 10,663 | 14,277 | 500 | (13,777) | |
| | TOTAL REQUIREMENTS | 13,011 | 10,663 | 14,277 | 500 | (13,777) | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 13,750 | 13,750 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4074 | DL RESOURCES-UNSUBSIDIZED | 587,442 | 526,328 | 550,000 | 550,000 | 0 | 100% |
| TOTAL RESOURCES | | 1,179,891 | 1,014,118 | 1,100,000 | 1,100,000 | 0 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7870 | DIRECT LOAN-SUBSIDIZED | 592,449 | 487,790 | 550,000 | 550,000 | 0 | 100% |
| 7872 | DIRECT LOAN-UNSUB | 587,442 | 526,328 | 550,000 | 550,000 | 0 | 100% |
| TOTAL MATERIALS & SERVICES | | 1,179,891 | 1,014,118 | 1,100,000 | 1,100,000 | 0 | |
| TOTAL EXPENDITURES | | 1,179,891 | 1,014,118 | 1,100,000 | 1,100,000 | 0 | |
| TOTAL REQUIREMENTS | | 1,179,891 | 1,014,118 | 1,100,000 | 1,100,000 | 0 | |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4191 | OREGON OPPORTUNITY GRANT RESOURCES | 0 | 108,323 | 0 | 0 | 0 | na |
| 4192 | OSAC SCHOLARSHIP RESOURCES | 11,000 | 18,401 | 15,000 | 20,000 | 5,000 | 133% |
| 4194 | OREGON PROMISE RESOURCES | 0 | 81,324 | 200,000 | 200,000 | 0 | 100% |
| 4691 | FOUNDATION SCHOLARSHIP RESOURCES | 85,912 | 119,023 | 120,000 | 120,000 | 0 | 100% |
| 4692 | FOUNDATION EMERGENCY STUDENT RESOURCES | 1,250 | 2,377 | 2,500 | 2,500 | 0 | 100% |
| 4693 | FOUNDATION SCHOLARSHIP RESOURCE-GED | 760 | 1,500 | 1,500 | 5,000 | 3,500 | 333% |
| 4695 | THIRD PARTY SCHOLARSHIP RESOURCES | 83,343 | 92,519 | 100,000 | 100,000 | 0 | 100% |
| 4696 | CREDIT BASED EDUCATION LOAN RESOURCES | 48,497 | 21,500 | 40,000 | 40,000 | 0 | 100% |
| 4901 | TRANSFER FROM GENERAL FUND | 70,798 | 46,948 | 50,000 | 100,000 | 50,000 | 200% |
| | TOTAL RESOURCES | 306,967 | 497,088 | 534,000 | 592,500 | 58,500 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7874 | CREDIT BASED EDUCATION LOAN | 48,497 | 20,500 | 40,000 | 40,000 | 0 | 100% |
| 7875 | FOUNDATION EMERGENCY STUDENT AWARD | 1,250 | 2,377 | 2,500 | 2,500 | 0 | 100% |
| 7880 | FOUNDATION SCHOLARSHIP AWARD | 85,912 | 118,523 | 118,460 | 120,000 | 1,540 | 101% |
| 7881 | FOUNDATION GED SCHOLARSHIP AWARD | 760 | 1,500 | 3,040 | 5,000 | 1,960 | 164% |
| 7882 | THIRD PARTY SCHOLARSHIP AWARD | 83,577 | 87,998 | 105,000 | 105,000 | 0 | 100% |
| 7885 | OSAC SCHOLARSHIP AWARD | 11,000 | 0 | 15,000 | 20,000 | 5,000 | 133% |
| 7886 | OREGON PROMISE AWARDS | 0 | 130,282 | 200,000 | 200,000 | 0 | 100% |
| 8308 | GORGE SCHOLAR TUITION WAIVERS | 70,798 | 46,948 | 50,000 | 100,000 | 50,000 | 200% |
| | TOTAL MATERIALS & SERVICES | 301,794 | 408,128 | 534,000 | 592,500 | 58,500 | |
| | TOTAL EXPENDITURES | 301,794 | 408,128 | 534,000 | 592,500 | 58,500 | |
| | TOTAL REQUIREMENTS | 301,794 | 408,128 | 534,000 | 592,500 | 58,500 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 5,173 | 88,960 | 0 | 0 | 0 | na |

| Account | Desc | Actual 2015-16 | Actual 2016-17 | Current 2017-18 | Proposed 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 | 0 | 100% |
| 4192 | OSAC SCHOLARSHIP RESOURCES | 0 | 0 | 0 | 20,000 | 20,000 | na |
| TOTAL RESOURCES | | 0 | 222,805 | 300,000 | 320,000 | 20,000 | |
| | REQUIREMENTS | | | | | | |
| | MATERIALS & SERVICES | | | | | | |
| 7884 | OREGON OPPORTUNITY GRANT AWARD | 0 | 289,875 | 300,000 | 300,000 | 0 | 100% |
| 7885 | OSAC SCHOLARSHIP AWARD | 0 | 18,401 | 0 | 20,000 | 20,000 | na |
| TOTAL MATERIALS & SERVICES | | 0 | 308,276 | 300,000 | 320,000 | 20,000 | |
| TOTAL EXPENDITURES | | 0 | 308,276 | 300,000 | 320,000 | 20,000 | |
| TOTAL REQUIREMENTS | | 0 | 308,276 | 300,000 | 320,000 | 20,000 | |
| | UNAPPROPRIATED ENDING FUND BALANCE | 0 | (85,471) | 0 | 0 | 0 | na |



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