

Fiscal Year
2025-2026

Proposed Budget



COLUMBIA GORGE
COMMUNITY COLLEGE

Columbia Gorge Community College 2025-26 Budget Committee

Position #	Name	County	Term Ending
1	Nathanael Stice Board Member	Wasco	June 30, 2025
2	Jonathan Fost Board Member	Wasco	June 30, 2025
3	Tim Arbogast Board Chair	Hood River	June 30, 2027
4	Laura De la Torre Board Member	Hood River	June 30, 2027
5	Kim Morgan Board Member	Wasco	June 30, 2025
6	OraLee Branch Board Member	Hood River	June 30, 2027
7	Lucille Begay Board Member	Wasco	June 30, 2025
8	VACANT		
9	VACANT		
10	Angel Reyes-Borton	Hood River	June 30, 2025
11	VACANT		
12	Rod Cole	Wasco	June 30, 2025
13	Matthew Kelly	Hood River	June 30, 2025
14	Keith Mobley	Wasco	June 30, 2025

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

ADMINISTRATION

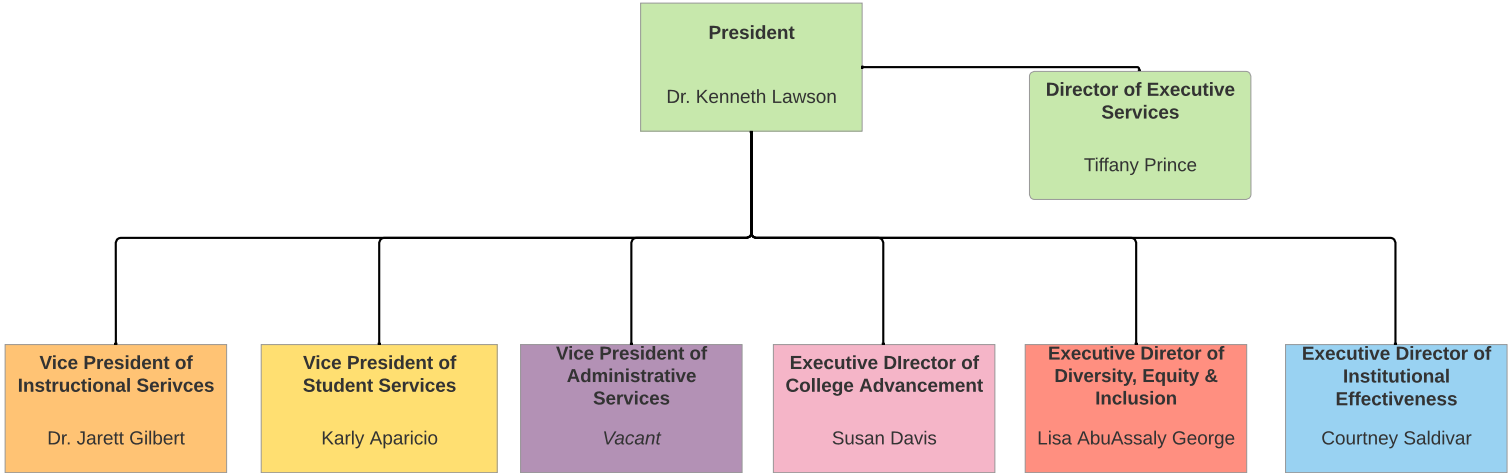
Dr. Kenneth Lawson, President

Saundra Buchanan, Interim CFO

Dr. Jarett Gilbert, Vice President of Instructional Services

Karly Aparicio, Vice President of Student Services

Tiffany Prince, Director of Executive Services & Budget Committee



BUDGET MESSAGE

Budget Message for Fiscal Year 2025-26

Dear Columbia Gorge Community College Board of Education and Community Members,

The 2025-26 budget for Columbia Gorge Community College is shaped by a deliberate, integrated planning process and an intentional effort to practice sound fiscal stewardship of the college's limited resources. This budget aligns financial decisions with the college's mission: to ensure equitable access, advance student learning and success, and foster inclusive prosperity. We have also prioritized investments that address gaps in institutional capacity, ensuring we can deliver high-quality services and sustain a vibrant learning environment for our diverse students.

Budget Context

Stable revenues

- Enrollment and Tuition Stability: CGCC did not increase tuition or fee rates for the next year, recognizing that we are near the top end of Oregon community colleges in terms of tuition and fee costs. We anticipate steady enrollment levels comparable to the current academic year, leading to an expectation that tuition revenue will track closely to this current year.
- State Support: The Community College Support Fund (CCSF) allocation is expected to remain flat, reflecting that CGCC is tracking with community college peers around the state in terms of enrollment and student success—the primary bases for the allocation formula—and that overall state funding levels are not likely to change dramatically.

Increased costs

- Personnel Costs: Recognizing the challenge of recruiting highly trained, diverse talent to the college, we have budgeted for increases to wages and salaries, including cost-of-living adjustments (COLAs), step increases, and targeted salary adjustments. Our goal is to offer compensation competitive with our peers at other rural colleges in Oregon for similar positions.
- Public Employees Retirement System (PERS) cost increases: The college has budgeted close to \$300,000 more in retirement benefits from the General Fund compared to last year. This increase is due to several factors, including an increase in the PERS rates, falling investment returns for the Oregon Public Employees Retirement Fund, and CGCC's PERS side account which is reaching maturity.
- Inflation and general price increases: The college is absorbing higher costs due to inflation and market conditions, specifically in the areas of utilities, insurance, audit services, and liability costs.

Key Financial Shifts

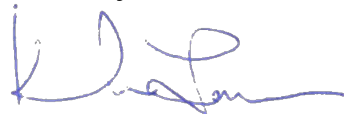
The college is positioned to benefit from critical financial shifts this fiscal year:

- Debt Retirement: The retirement of the Full Faith and Credit bonds for the Skills Center will return approximately \$500,000 annually to the operating budget, allowing us to cover some of the increased costs identified above.
- Capital funding: Passage of the District's General Obligation Bonds Series 2025A provides \$6,789,733 of proceeds to invest in the college's facilities and infrastructure at both The Dalles and Hood River campuses. An additional \$5,500,000 is available from the State's Capital Projects grant matching revenue, for a total of \$12,289,733. The college is expected to expend 85% of all funds within three years.
- Strategic Investments: One-time revenue from the Employee Retention Credit (ERC) in the amount of \$1,667,614 will be strategically invested in replacing our Student Information System, and any remainder set aside for one-time costs or future program and service expansion.
- Federal Funding Uncertainty: We remain cautious about potential revenue losses or uncertainties, particularly concerning federal funding sources, including the EPA Community Change grant which has been terminated (pending legal challenge). The loss of that grant alone deprived the college of nearly \$300,000 per year. Overall, the college has a considerable portion of its total revenue--over 25%--generated through state and federal grant awards, so this will bear monitoring and continuing to work with Oregon's congressional delegation to maintain access to federal resources.

Budget and Fund Balance for 2025-26

The underlying budget picture projects a decrease of \$979,946 from the college's estimated fund balance of \$4,000,000 for this fiscal year. Given our overall budget resources and trends, the proposed fund balance of \$2,396,399 for the 2025-26 fiscal year is healthy. The budget also includes a large contingency budget of \$1,600,000 to cover increased personnel costs as well as key strategic investments as described above. I am confident that this budget reflects a commitment to sound fiscal management while at the same time allowing us to make significant investments in our workforce, facilities, and overall institutional capacities to meet our college mission.

Sincerely,



Dr. Kenneth Lawson
President
Columbia Gorge Community College

General Fund Summary

22-23	23-24	24-25 Adopted	24-25 Adj	Description	24-25 Proposal
\$ 2,885,627	\$ 3,359,269	\$ 3,747,180	\$ 3,000,000	BEGINNING FUND BALANCE	\$ 4,000,000
\$ 6,014,759	\$ 6,485,012	\$ 6,339,696	\$ 6,339,696	Total State Support	\$ 7,700,989
\$ 1,542,510	\$ 1,536,433	\$ 1,769,700	\$ 1,769,700	Total Property Taxes	\$ 1,732,042
\$ 2,006,847	\$ 2,169,586	\$ 2,575,000	\$ 2,575,000	Total Tuition	\$ 2,575,000
\$ 750,447	\$ 751,795	\$ 813,700	\$ 813,700	Total Fees	\$ 818,700
\$ 1,030,143	\$ 976,222	\$ -	\$ 2,197,082	Total Other Revenue	\$ 120,000
\$ 11,344,707	\$ 11,919,048	\$ 11,498,096	\$ 13,695,178	Total Operating Revenues	\$ 12,946,731
\$ -	\$ -	\$ -	\$ 20,000	Total Transfers In	\$ 20,000
\$ 14,230,334	\$ 15,278,317	\$ 15,245,276	\$ 16,715,178	TOTAL RESOURCES	\$ 16,966,731
\$ 3,926,980	\$ 3,913,912	\$ 4,153,467	\$ 4,107,467	Total Instruction	\$ 4,492,164
\$ 779,674	\$ 766,835	\$ 828,621	\$ 828,621	Total Academic Support	\$ 791,727
\$ 1,117,846	\$ 1,239,646	\$ 1,277,648	\$ 1,332,648	Total Student Services	\$ 1,476,778
\$ 2,977,424	\$ 3,018,762	\$ 3,391,331	\$ 4,259,265	Total College Support	\$ 3,980,621
\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Total Financial Aid	\$ 47,847
\$ 1,267,096	\$ 1,181,536	\$ 1,259,885	\$ 1,271,589	Total Facilities	\$ 1,358,981
\$ 10,081,409	\$ 10,130,308	\$ 10,929,299	\$ 11,817,937	Total Operating Expenses	\$ 12,148,118
\$ -	\$ -	\$ -	\$ -	TOTAL DEBT SERVICE REQUIREMENTS	\$ -
\$ -	\$ -	\$ -	\$ -	TOTAL CONTINGENCY REQUIREMENTS	\$ 1,600,000
\$ 1,525,164	\$ 2,062,453	\$ 939,633	\$ 939,633	TOTAL TRANSFERS TO OTHER FUNDS	\$ 822,214
\$ 1,525,164	\$ 2,062,453	\$ 939,633	\$ 939,633	TOTAL TRANSFER REQUIREMENTS	\$ 2,422,214
\$ 11,606,572	\$ 12,192,761	\$ 11,868,931	\$ 12,757,569	TOTAL REQUIREMENTS	\$ 14,570,332
\$ 2,623,762	\$ 3,085,556	\$ 3,376,345	\$ 3,957,609	ENDING FUND BALANCE	\$ 2,396,399
\$ 5,160,824	\$ 5,281,980	\$ 5,538,526	\$ 5,494,705	TOTAL PERSONNEL	\$ 6,009,385
\$ 2,326,329	\$ 2,398,390	\$ 2,655,214	\$ 2,634,685	TOTAL BENEFITS	\$ 3,065,797
\$ 2,594,255	\$ 2,449,938	\$ 2,735,559	\$ 3,688,547	TOTAL MATERIALS & SERVICES	\$ 3,072,936
\$ 10,081,409	\$ 10,130,308	\$ 10,929,299	\$ 11,817,937	TOTAL OPERATING REQUIREMENTS	\$ 12,148,118

Instruction

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account	25-26 Proposed	
11101	\$	66,933	\$	65,407	\$	68,255	\$	65,555	Arts & Humanities - Personnel	\$	81,943
11101	\$	14,703	\$	20,699	\$	16,977	\$	16,977	Arts & Humanities - Benefits	\$	15,221
11101	\$	4,344	\$	4,335	\$	4,550	\$	7,250	Arts & Humanities - Materials & Services	\$	7,250
	\$	85,981	\$	90,441	\$	89,782	\$	89,782	Total Arts & Humanities	\$	104,414
11102	\$	89,653	\$	76,929	\$	80,001	\$	80,001	Business Administration - Personnel	\$	84,842
11102	\$	33,267	\$	30,704	\$	28,596	\$	28,596	Business Administration - Benefits	\$	41,790
11102	\$	61	\$	103	\$	200	\$	200	Business Administration - Materials & Services	\$	200
	\$	122,981	\$	107,735	\$	108,797	\$	108,797	Total Business Administration	\$	126,832
11105	\$	9,529	\$	-	\$	-	\$	-	Health and Wellness-- Personnel	\$	-
11105	\$	843	\$	-	\$	-	\$	-	Health and Wellness-- Benefits	\$	-
11105	\$	-	\$	-	\$	-	\$	-	Health and Wellness-- Materials & Services	\$	-
	\$	10,372	\$	-	\$	-	\$	-	Total Health & Wellness	\$	-
11106	\$	290,868	\$	295,683	\$	320,537	\$	320,537	Math - Personnel	\$	335,918
11106	\$	149,697	\$	146,196	\$	166,360	\$	166,360	Math - Benefits	\$	190,805
11106	\$	469	\$	27	\$	680	\$	680	Math - Materials & Services	\$	680
	\$	441,034	\$	441,906	\$	487,577	\$	487,577	Total Math	\$	527,403
11107	\$	277,965	\$	291,957	\$	276,535	\$	276,535	Science - Personnel	\$	290,106
11107	\$	130,733	\$	138,689	\$	139,414	\$	139,414	Science - Benefits	\$	145,846
11107	\$	16,172	\$	8,384	\$	16,225	\$	16,225	Science - Materials & Services	\$	16,225
	\$	424,870	\$	439,030	\$	432,174	\$	432,174	Total Science	\$	452,177
11108	\$	234,639	\$	242,148	\$	217,602	\$	217,602	Social Science - Personnel	\$	288,937
11108	\$	84,193	\$	83,477	\$	67,742	\$	67,742	Social Science - Benefits	\$	79,641
11108	\$	64	\$	50	\$	158	\$	158	Social Science - Materials & Services	\$	158
	\$	318,896	\$	325,675	\$	285,501	\$	285,501	Total Social Science	\$	368,736
11111	\$	307,375	\$	334,322	\$	370,045	\$	370,045	Languages - Personnel	\$	316,747
11111	\$	143,114	\$	151,105	\$	138,858	\$	138,858	Languages - Benefits	\$	126,200
11111	\$	262	\$	37	\$	400	\$	400	Languages - Materials & Services	\$	400
	\$	450,751	\$	485,464	\$	509,303	\$	509,303	Total Languages	\$	443,347
11121	\$	33,245	\$	34,058	\$	35,483	\$	35,483	Computer Applications - Personnel	\$	44,144
11121	\$	11,247	\$	11,436	\$	8,774	\$	8,774	Computer Applications - Benefits	\$	8,774

Instruction

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account	25-26 Proposed
11121	\$	-	\$	-	\$	-	\$	-	Computer Applications - Materials & Services	\$ -
	\$	44,491	\$	45,494	\$	44,257	\$	44,257	Total Computer Applications	\$ 52,919
11123	\$	68,504	\$	124,073	\$	128,073	\$	128,073	Advanced Manufacturing - Personnel	\$ 133,195
11123	\$	45,336	\$	76,442	\$	92,890	\$	92,890	Advanced Manufacturing - Benefits	\$ 102,637
11123	\$	55,212	\$	44,585	\$	22,740	\$	22,740	Advanced Manufacturing - Materials & Services	\$ 22,740
	\$	169,052	\$	245,101	\$	243,703	\$	243,703	Total Advanced Manufacturing	\$ 258,572
11124	\$	77,439	\$	181,024	\$	172,795	\$	172,795	Aviation Technology - Personnel	\$ 183,365
11124	\$	39,744	\$	82,692	\$	87,106	\$	87,106	Aviation Technology - Benefits	\$ 100,754
11124	\$	133,768	\$	74,917	\$	69,048	\$	69,048	Aviation Technology - Materials & Services	\$ 94,030
	\$	250,951	\$	338,634	\$	328,949	\$	328,949	Total Aviation Technology	\$ 378,149
11125	\$	22,851	\$	18,719	\$	24,070	\$	39,970	Emergency Medical - Personnel	\$ 49,963
11125	\$	6,388	\$	5,472	\$	6,637	\$	6,637	Emergency Medical - Benefits	\$ 6,637
11125	\$	1,213	\$	1,024	\$	2,000	\$	3,000	Emergency Medical - Materials & Services	\$ 2,000
	\$	30,452	\$	25,215	\$	32,707	\$	49,607	Total Emergency Medical	\$ 58,600
11126	\$	82,806	\$	69,482	\$	70,511	\$	70,511	Construction Technology - Personnel	\$ 72,979
11126	\$	32,913	\$	30,103	\$	28,673	\$	28,673	Construction Technology - Benefits	\$ 37,150
11126	\$	32,299	\$	17,241	\$	15,175	\$	15,175	Construction Technology - Materials & Services	\$ 15,175
	\$	148,018	\$	116,825	\$	114,359	\$	114,359	Total Construction Technology	\$ 125,304
11127	\$	607,357	\$	560,021	\$	663,835	\$	646,835	Nursing - Personnel	\$ 696,470
11127	\$	230,167	\$	224,154	\$	276,093	\$	276,093	Nursing - Benefits	\$ 266,726
11127	\$	47,947	\$	41,405	\$	38,810	\$	50,810	Nursing - Materials & Services	\$ 38,810
	\$	885,471	\$	825,580	\$	978,738	\$	973,738	Total Nursing	\$ 1,002,006
11128	\$	18,545	\$	39,602	\$	26,560	\$	26,560	Early Childhood Ed - Personnel	\$ 52,000
11128	\$	3,809	\$	6,360	\$	5,899	\$	5,899	Early Childhood Ed - Benefits	\$ 11,000
11128	\$	87	\$	-	\$	800	\$	800	Early Childhood Ed - Materials & Services	\$ 800
	\$	22,441	\$	45,962	\$	33,259	\$	33,259	Total Early Childhood Education	\$ 63,800
11130	\$	120,065	\$	112,599	\$	115,359	\$	115,359	Electro-Mechanical Technical - Personnel	\$ 183,147
11130	\$	54,628	\$	57,414	\$	53,320	\$	51,920	Electro-Mechanical Technical - Benefits	\$ 89,084
11130	\$	6,981	\$	6,807	\$	10,145	\$	10,545	Electro-Mechanical Technical - Materials & Serv	\$ 10,545
	\$	181,675	\$	176,819	\$	178,824	\$	177,824	Total Electro-Mechanical Technical	\$ 282,776

Instruction

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account		25-26 Proposed	
11131	\$	81,139	\$	80,895	\$	91,499	\$	75,599	Health Sciences - Personnel		\$	78,260
11131	\$	33,724	\$	36,976	\$	42,621	\$	42,621	Health Sciences - Benefits		\$	45,288
11131	\$	5,245	\$	3,849	\$	7,220	\$	6,220	Health Sciences - Materials & Services		\$	7,120
	\$	120,108	\$	121,720	\$	141,341	\$	124,441	Total Health Sciences		\$	130,667
11142	\$	-	\$	-	\$	-	\$	-	SBDC - Personnel		\$	8,868
11142	\$	-	\$	-	\$	-	\$	-	SBDC - Benefits		\$	-
11142	\$	99,062	\$	-	\$	40,000	\$	-	SBDC - Materials & Services		\$	-
	\$	99,062	\$	-	\$	40,000	\$	-	Total Small Business Development Center		\$	8,868
11161		89,285		57,072	\$	72,618	\$	72,618	Pre-College & ESOL - Personnel		\$	72,618
11161		29,621		13,550	\$	30,777	\$	30,777	Pre-College & ESOL - Benefits		\$	34,177
11161		1,468		11,688	\$	800	\$	800	Pre-College & ESOL - Materials & Services		\$	800
		120,374		82,310	\$	104,195	\$	104,195	Total Pre-College & ESOL		\$	107,595
	\$	2,478,197	\$	2,583,991	\$	2,733,779	\$	2,714,079	Instruction Personnel		\$	2,973,502
	\$	1,044,129	\$	1,115,469	\$	1,190,738	\$	1,189,338	Instruction Benefits		\$	1,301,730
	\$	404,654	\$	214,452	\$	228,950	\$	204,050	Instruction Materials & Services		\$	216,933
	\$	3,926,980	\$	3,913,912	\$	4,153,467	\$	4,107,467	Total Instruction		\$	4,492,164

Academic Support

Dept#	22-23		23-24		Adopted		24-25 Adj	Department/Account	25-26 Proposed	
11201	\$	249,354	\$	275,702	\$	216,004	\$	216,004	Instruction Administration Personnel	\$ 188,464
11201	\$	137,587	\$	129,118	\$	110,191	\$	110,191	Instruction Administration Benefits	\$ 108,578
11201	\$	10,167	\$	11,028	\$	12,700	\$	12,700	Instruction Administration Materials & Services	\$ 12,700
	\$	397,108	\$	415,848	\$	338,894	\$	338,894	Total Instruction Administration	\$ 309,742
11204	\$	4,133	\$	1,812	\$	-	\$	-	Staff Development Personnel	\$ -
11204	\$	1,037	\$	436	\$	-	\$	-	Staff Development Benefits	\$ -
11204	\$	7,898	\$	9,121	\$	25,000	\$	25,000	Staff Development Materials & Services	\$ 25,000
	\$	13,068	\$	11,369	\$	25,000	\$	25,000	Total Staff Development	\$ 25,000
11207	\$	69,928	\$	68,472	\$	116,853	\$	116,853	Accreditation & Assessment Personnel	\$ 121,512
11207	\$	31,869	\$	39,199	\$	57,570	\$	57,570	Accreditation & Assessment Benefits	\$ 42,112
11207	\$	94,922	\$	58,234	\$	38,550	\$	38,550	Accreditation & Assessment Materials & Services	\$ 38,550
	\$	196,719	\$	165,905	\$	212,973	\$	212,973	Total Accreditation & Assessment	\$ 202,174
11221	\$	95,344	\$	106,415	\$	163,053	\$	163,053	Library Personnel	\$ 150,961
11221	\$	42,674	\$	41,560	\$	60,920	\$	60,920	Library Benefits	\$ 75,870
11221	\$	34,762	\$	25,738	\$	27,780	\$	27,780	Library Materials & Services	\$ 27,980
	\$	172,780	\$	173,713	\$	251,753	\$	251,753	Total Library	\$ 254,811
	\$	418,759	\$	452,400	\$	495,910	\$	495,910	Academic Support Personnel	\$ 460,937
	\$	213,166	\$	210,313	\$	228,681	\$	228,681	Academic Support Benefits	\$ 226,560
	\$	147,749	\$	104,121	\$	104,030	\$	104,030	Academic Support Materials & Services	\$ 104,230
	\$	779,674	\$	766,835	\$	828,621	\$	828,621	Total Academic Support	\$ 791,727

Student Services

Dept#	22-23		23-24		24-25 Adopted		24-25 Adj	Department/Account	25-26 Proposed	
11302	\$	393,095	\$	285,037	\$	287,247	\$	287,247	Registrar Personnel	\$ 311,741
11302	\$	191,251	\$	135,113	\$	158,192	\$	158,192	Registrar Benefits	\$ 195,582
11302	\$	71,300	\$	100,674	\$	93,600	\$	123,600	Registrar Materials & Services	\$ 123,600
	\$	655,646	\$	520,824	\$	539,040	\$	569,040	Total Enrollment Services	\$ 630,924
11303	\$	155,305	\$	266,708	\$	181,768	\$	181,768	Student Support Services Personnel	\$ 404,132
11303	\$	75,103	\$	125,507	\$	83,459	\$	83,459	Student Support Services Benefits	\$ 234,058
11303	\$	24,644	\$	12,577	\$	33,380	\$	31,380	Student Support Services Materials & Services	\$ 31,380
	\$	255,052	\$	404,792	\$	298,607	\$	296,607	Total Student Support Services	\$ 669,571
11309	\$	94,588	\$	184,714	\$	248,882	\$	248,882	Recruitment Personnel	\$ 63,522
11309	\$	45,754	\$	105,629	\$	153,506	\$	153,506	Recruitment Benefits	\$ 43,337
11309	\$	14,514	\$	14,645	\$	23,214	\$	23,214	Recruitment Materials & Services	\$ 23,214
	\$	154,856	\$	304,988	\$	425,602	\$	425,602	Total Recruitment	\$ 130,073
11333	\$	-	\$	-	\$	10,000	\$	22,850	Athletics Personnel	\$ 27,850
11333	\$	-	\$	-	\$	-	\$	2,150	Athletics Benefits	\$ 1,610
11333	\$	4,415	\$	9,042	\$	4,400	\$	16,400	Athletics Materials & Services	\$ 16,751
	\$	4,415	\$	9,042	\$	14,400	\$	41,400	Total Athletics	\$ 46,211
331	\$	27,426	\$	-	\$	-	\$	-	Student Government Personnel	\$ -
331	\$	-	\$	-	\$	-	\$	-	Student Government Benefits	\$ -
331	\$	16,686	\$	-	\$	-	\$	-	Student Government Materials & Services	\$ -
	\$	44,112	\$	-	\$	-	\$	-	Total Student Government	\$ -
332	\$	-	\$	-	\$	-	\$	-	Phi Theta Kappa Personnel	\$ -
332	\$	-	\$	-	\$	-	\$	-	Phi Theta Kappa Benefits	\$ -
332	\$	3,764	\$	-	\$	-	\$	-	Phi Theta Kappa Materials & Services	\$ -
	\$	3,764	\$	-	\$	-	\$	-	Total Phi Theta Kappa	\$ -
	\$	670,414	\$	736,459	\$	727,897	\$	740,747	Student Services Personnel	\$ 807,246
	\$	312,108	\$	366,249	\$	395,157	\$	397,307	Student Services Benefits	\$ 474,587
	\$	135,324	\$	136,938	\$	154,594	\$	194,594	Student Services Materials & Services	\$ 194,945
	\$	1,117,846	\$	1,239,646	\$	1,277,648	\$	1,332,648	Total Student Services	\$ 1,476,778

College Support

Dept#	22-23		23-24		24-25 Adopted		24-25 Adj	Department/Account	25-26 Proposed	
11501	\$	-	\$	-	\$	-	\$	-	Governing Board Personnel	\$ -
11501	\$	-	\$	-	\$	-	\$	-	Governing Board Benefits	\$ -
11501	\$	38,724	\$	32,745	\$	24,000	\$	24,000	Governing Board Materials & Services	\$ 24,000
	\$	38,724	\$	32,745	\$	24,000	\$	24,000	Total Governing Board	\$ 24,000
11502	\$	364,011	\$	274,128	\$	299,595	\$	299,595	President's Office Personnel	\$ 307,524
11502	\$	144,151	\$	90,826	\$	144,164	\$	144,164	President's Office Benefits	\$ 175,118
11502	\$	112,804	\$	78,565	\$	98,400	\$	98,400	President's Office Materials & Services	\$ 165,400
	\$	620,966	\$	443,518	\$	542,159	\$	542,159	Total President's Office	\$ 648,043
11503	\$	66,435	\$	102,620	\$	139,191	\$	102,220	Public Information Personnel	\$ 141,899
11503	\$	39,973	\$	42,808	\$	80,112	\$	58,833	Public Information Benefits	\$ 89,135
11503	\$	64,541	\$	66,648	\$	45,900	\$	99,150	Public Information Materials & Services	\$ 99,150
	\$	170,948	\$	212,077	\$	265,203	\$	260,203	Total Public Information	\$ 330,184
11504	\$	-	\$	-	\$	-	\$	-	Elections Personnel	\$ -
11504	\$	-	\$	-	\$	-	\$	-	Elections Benefits	\$ -
11504	\$	3,709	\$	-	\$	10,000	\$	10,000	Elections Materials & Services	\$ -
	\$	3,709	\$	-	\$	10,000	\$	10,000	Total Elections	\$ -
11511	\$	348,256	\$	331,399	\$	316,654	\$	316,654	Business Office Personnel	\$ 399,062
11511	\$	175,454	\$	169,443	\$	184,870	\$	184,870	Business Office Benefits	\$ 252,122
11511	\$	82,840	\$	61,804	\$	69,920	\$	254,920	Business Office Materials & Services	\$ 126,922
	\$	606,551	\$	562,646	\$	571,444	\$	756,444	Total Business Office	\$ 778,105
11512	\$	-	\$	-	\$	-	\$	-	Insurance/Legal/Audit Personnel	\$ -
11512	\$	-	\$	-	\$	-	\$	-	Insurance/Legal/Audit Benefits	\$ -
11512	\$	201,140	\$	380,590	\$	325,000	\$	1,012,934	Insurance/Legal/Audit Materials & Serv	\$ 397,182
	\$	201,140	\$	380,590	\$	325,000	\$	1,012,934	Total Insurance/Legal/Audit	\$ 397,182
11521	\$	170,077	\$	143,710	\$	151,546	\$	151,546	Human Resources Personnel	\$ 156,080
11521	\$	67,031	\$	49,548	\$	51,316	\$	51,316	Human Resources Benefits	\$ 77,988
11521	\$	62,545	\$	72,180	\$	81,225	\$	81,225	Human Resources Materials & Services	\$ 81,225
	\$	299,653	\$	265,437	\$	284,087	\$	284,087	Total Human Resources	\$ 315,293

College Support

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
11531	\$ 73,679	\$ 86,108	\$ 92,558	\$ 92,558	Foundation Personnel	\$ 113,967
11531	\$ 35,406	\$ 52,504	\$ 55,821	\$ 55,821	Foundation Benefits	\$ 76,219
11531	\$ 3,290	\$ 931	\$ 5,110	\$ 5,110	Foundation Materials & Services	\$ 5,110
	\$ 112,375	\$ 139,543	\$ 153,489	\$ 153,489	Total Foundation	\$ 195,296
11541	\$ 225,429	\$ 206,699	\$ 202,416	\$ 202,416	IT Services Personnel	\$ 246,027
11541	\$ 122,460	\$ 111,052	\$ 113,940	\$ 113,940	IT Services Benefits	\$ 146,899
11541	\$ 575,470	\$ 664,454	\$ 899,593	\$ 899,593	IT Services Materials & Services	\$ 899,593
	\$ 923,359	\$ 982,205	\$ 1,215,949	\$ 1,215,949	Total IT Services	\$ 1,292,519
	\$ 1,247,887	\$ 1,144,664	\$ 1,201,961	\$ 1,164,990	College Support Personnel	\$ 1,364,559
	\$ 584,474	\$ 516,181	\$ 630,222	\$ 608,943	College Support Benefits	\$ 817,480
	\$ 1,145,063	\$ 1,357,917	\$ 1,559,148	\$ 2,485,332	College Support Materials & Services	\$ 1,798,582
	\$ 2,977,424	\$ 3,018,762	\$ 3,391,331	\$ 4,259,265	Total College Support	\$ 3,980,621

Financial Aid

Dept#	22-23	23-24	Adopted	24-25 Adj	Department/Account	25-26 Proposed
11601	\$ -	\$ -	\$ -	\$ -	Financial Aid Personnel	\$ -
11601	\$ -	\$ -	\$ -	\$ -	Financial Aid Benefits	\$ -
11601	\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Financial Aid Materials & Services	\$ 47,847
	\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Total Financial Aid	\$ 47,847
	\$ -	\$ -	\$ -	\$ -	Financial Aid Personnel	\$ -
	\$ -	\$ -	\$ -	\$ -	Financial Aid Benefits	\$ -
	\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Financial Aid Materials & Services	\$ 47,847
	\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Total Financial Aid	\$ 47,847

Facilities

Dept#	22-23		23-24		24-25 Adopted		24-25 Adj	Department/Account	Proposed		
11701	\$	345,567	\$	364,466	\$	378,979	\$	378,979	Facilities Maintenance Personnel	\$	403,141
11701	\$	172,452	\$	190,177	\$	210,415	\$	210,415	Facilities Maintenance Benefits	\$	245,440
11701	\$	416,400	\$	155,905	\$	156,090	\$	156,090	Facilities Maintenance Materials & Services	\$	156,090
	\$	934,418	\$	710,548	\$	745,485	\$	745,485	Total Facilities Maintenance	\$	804,671
11705	\$	-	\$	-	\$	-	\$	-	Utilities Personnel	\$	-
11705	\$	-	\$	-	\$	-	\$	-	Utilities Benefits	\$	-
11705	\$	332,678	\$	470,987	\$	514,400	\$	526,104	Utilities Materials & Services	\$	554,310
	\$	332,678	\$	470,987	\$	514,400	\$	526,104	Total Utilities	\$	554,310
	\$	345,567	\$	364,466	\$	378,979	\$	378,979	Facilities Personnel	\$	403,141
	\$	172,452	\$	190,177	\$	210,415	\$	210,415	Facilities Benefits	\$	245,440
	\$	749,078	\$	626,892	\$	670,490	\$	682,194	Facilities Materials & Services	\$	710,400
	\$	1,267,096	\$	1,181,536	\$	1,259,885	\$	1,271,589	Total Facilities	\$	1,358,981

Dept#	Summary Grants Fund							
	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ -	\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	Grant Revenue	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
	\$ -	\$ -	\$ -	\$ -	Transfer In From The General Fund	\$ 40,000	\$ 40,000	\$ 40,000
	\$ -	\$ -	\$ -	\$ -	Transfer in From Other Funds	\$ 550,000	\$ 550,000	\$ 550,000
	\$ -	\$ -	\$ -	\$ -	Total Resources	\$ 13,590,000	\$ 13,590,000	\$ 13,590,000
	\$ -	\$ -	\$ -	\$ -	Personnel	\$ 5,040,000	\$ 5,040,000	\$ 5,040,000
	\$ -	\$ -	\$ -	\$ -	Benefits	\$ 480,000	\$ 480,000	\$ 480,000
	\$ -	\$ -	\$ -	\$ -	Materials & Services	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
	\$ -	\$ -	\$ -	\$ -	Capital Outlay	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
	\$ -	\$ -	\$ -	\$ -	Expenses	\$ 13,020,000	\$ 13,020,000	\$ 13,020,000
	\$ -	\$ -	\$ -	\$ -	Transfer Out to General Fund	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	Transfer Out to Other Funds	\$ 570,000	\$ 570,000	\$ 570,000
	\$ -	\$ -	\$ -	\$ -	Total Requirements	\$ 13,590,000	\$ 13,590,000	\$ 13,590,000
	\$ -	\$ -	\$ -	\$ -	Ending Fund Balance	\$ -	\$ -	\$ -

State Capital Projects

Fund	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
302	\$ -	\$ -	\$ -	\$ 5,500,000	Revenues	\$ 5,500,000
302	\$ 87,791	\$ -	\$ -	\$ -	Total Transfer In	\$ -
	\$ 87,791	\$ -	\$ -	\$ 5,500,000	TOTAL RESOURCES	\$ 5,500,000
302	\$ -	\$ -	\$ -	\$ -	State Capital Projects - Personnel	\$ -
302	\$ -	\$ -	\$ -	\$ -	State Capital Projects - Benefits	\$ -
	\$ -	\$ -	\$ -	\$ 500,000	State Capital Projects - Materials & Services	\$ 500,000
302	\$ 87,791	\$ -	\$ -	\$ 5,000,000	State Capital Projects - Capital Outlay	\$ 5,000,000
	\$ 87,791	\$ -	\$ -	\$ 5,500,000	Total State Capital Projects Expenses	\$ 5,500,000
					Total Transfers Out	
	\$ 87,791	\$ -	\$ -	\$ 5,500,000	TOTAL REQUIREMENTS	\$ 5,500,000
	\$ -	\$ -	\$ -	\$ -	ENDING FUND BALANCE	\$ -

Readiness Center Insurance Claim

Fund	22-23	23-24	24-25 Adopted	23-24 Adj	Department/Account	25-26 Proposed
	\$ 75,805	\$ 35,278	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
30000	\$ 268,661	\$ 44,997	\$ -	\$ -	Revenues	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Total Transfer In	\$ -
	\$ 344,465	\$ 80,275	\$ -	\$ -	TOTAL RESOURCES	\$ -
30000	\$ 840	\$ -	\$ -	\$ -	Readiness Center Insurance - Personnel	\$ -

30000	\$	234	\$	-	\$	-	\$	-	Readiness Center Insurance - Benefits	\$	-
	\$	122,345	\$	20,336	\$	-	\$	-	Readiness Center Insurance - Materials & Servci	\$	-
30000	\$	126,955	\$	59,939	\$	-	\$	-	Readiness Center Insurance - Capital Outlay	\$	-
	\$	250,373	\$	80,275	\$	-	\$	-	Readiness Center Insurance Projects Expenses	\$	-
Total Transfers Out											
	\$	250,373	\$	80,275	\$	-	\$	-	TOTAL REQUIREMENTS	\$	-
	\$	94,092	\$	-	\$	-	\$	-	ENDING FUND BALANCE	\$	-

Learning Commons Insurance Claim

Fund	22-23	23-24	24-25 Adopted	23-24 Adj	Department/Account	25-26 Proposed
	\$ -	\$ 58,815	\$ 40,153	\$ 74,721	BEGINNING FUND BALANCE	\$ -
30001	\$ -	\$ -	\$ -	\$ -	Revenues	\$ -
30001	\$ -	\$ -	\$ -	\$ -	Total Transfer In	\$ -
	\$ -	\$ 58,815	\$ 40,153	\$ 74,721	TOTAL RESOURCES	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Learning Commons Insurance - Personnel	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Learning Commons Insurance - Benefits	\$ -
	\$ -	\$ 10,429	\$ 40,153	\$ 74,721	Learning Commons Insurance - Materials & Serv	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Learning Commons Insurance - Capital Outlay	\$ -
	\$ -	\$ 10,429	\$ 40,153	\$ 74,721	Learning Commons Insurance Projects Expenses	\$ -
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ -	\$ 10,429	\$ 40,153	\$ 74,721	TOTAL REQUIREMENTS	\$ -
	\$ -	\$ 48,387	\$ 0	\$ -	ENDING FUND BALANCE	\$ -

Capital Projects Fund

Fund	22-23	23-24	24-25 Adopted	23-24 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ 6,684,782

\$	-	\$	-	\$	-	\$ 6,789,733	Revenues	\$	-
\$	-	\$	-	\$	-	\$ -	Total Transfer In	\$	-
\$	-	\$	-	\$	-	\$ 6,789,733	TOTAL RESOURCES	\$	6,684,782
\$	-	\$	-	\$	-	\$ -	Capital Projects - Personnel	\$	-
\$	-	\$	-	\$	-	\$ -	Capital Projects - Benefits	\$	-
\$	-	\$	-	\$	-	\$ 1,489,733	Capital Projects - Materials & Servcies	\$	1,384,782
\$	-	\$	-	\$	-	\$ 5,300,000	Capital Projects - Capital Outlay	\$	5,300,000
\$	-	\$	-	\$	-	\$ 6,789,733	Capital Projects Expenses	\$	6,684,782
\$	-	\$	-	\$	-	\$ -	Total Transfers Out	\$	-
\$	-	\$	-	\$	-	\$ 6,789,733	TOTAL REQUIREMENTS	\$	6,684,782
\$	-	\$	-	\$	-	\$ -	ENDING FUND BALANCE	\$	-

22-23		23-24		24-25 Adopted		23-24 Adj		Summary Capital Description	25-26 Proposed
\$	75,805	\$	94,093	\$	40,153	\$	74,721	Beginning Fund Balance	\$ 6,684,782
\$	268,661	\$	44,997	\$	-	\$	12,289,733	Revenue	\$ 5,500,000
\$	87,791	\$	-	\$	-	\$	-	Transfer In From The General Fund	\$ -
Transfer in From Other Funds									
\$	432,256	\$	139,090	\$	40,153	\$	12,364,454	Total Resources	\$ 12,184,782
\$	840	\$	-	\$	-	\$	-	Personnel	\$ -
\$	234	\$	-	\$	-	\$	-	OPE	\$ -
\$	122,345	\$	30,765	\$	40,153	\$	2,064,454	M&S	\$ 1,884,782
\$	214,746	\$	59,939	\$	-	\$	10,300,000	Capital Outlay	\$ 10,300,000
\$	338,164	\$	90,703	\$	40,153	\$	12,364,454	Expenses	\$ 12,184,782
Transfer Out to General Fund									
Transfer Out to Other Funds									
\$	338,164	\$	90,703	\$	40,153	\$	12,364,454	Total Requirements	\$ 12,184,782
\$	94,093	\$	48,387	\$	0	\$	-	Ending Fund Balance	\$ -

District General Obligation Bond (DGOB)

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ (425,011)	\$ 331,010	\$ 396,844	\$ 410,294	BEGINNING FUND BALANCE	\$ -
17010	\$ 2,439,518	\$ 1,830,732	\$ 1,794,200	\$ 8,769,200	District General Obligation Bond Revenues	\$ 1,656,742
					TOTAL TRANSFERS IN	
	\$ 2,014,508	\$ 2,161,742	\$ 2,191,044	\$ 9,179,494	TOTAL RESOURCES	\$ 1,656,742
17010	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	District General Obligation Bond - Debt	\$ 1,656,742
	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	District General Obligation Bond Expenses	\$ 1,656,742
					Total Transfers Out	
	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	TOTAL REQUIREMENTS	\$ 1,656,742
	\$ 310,961	\$ 410,294	\$ 396,844	\$ 415,249	ENDING FUND BALANCE	\$ -

Pension Obligation Bond

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 22,276	\$ 362,145	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
17011	\$ 287,952	\$ 439,868	\$ 458,759	\$ 458,759	Pension Obligation Bond Revenues	\$ 482,496
	\$ 310,228	\$ 802,013	\$ 458,759	\$ 458,759	TOTAL RESOURCES	\$ 482,496
17011	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	Pension Obligation Bond - Debt	\$ 482,496
	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	Pension Obligation Bond Expenses	\$ 482,496
					Total Transfers Out	
	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	TOTAL REQUIREMENTS	\$ 482,496

\$	(107,492)	\$	365,070	\$	-	\$	-	ENDING FUND BALANCE	\$	-
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FFC 2013 Nix Property Bond

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ -	\$ 7,852	BEGINNING FUND BALANCE	\$ -
17012	\$ -	\$ -	\$ -	\$ -	FFC 2013 Nix Property Bond Revenues	\$ -
	\$ 123,590	\$ 123,703	\$ 123,733	\$ 115,880	TOTAL TRANSFERS IN	\$ 123,680
	\$ 123,590	\$ 123,703	\$ 123,733	\$ 123,733	TOTAL RESOURCES	\$ 123,680
17012	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	FFC 2013 Nix Property Bond- Debt	\$ 123,680
	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	FFC 2013 Nix Property BondExpenses	\$ 123,680
					Total Transfers Out	
	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	TOTAL REQUIREMENTS	\$ 123,680
	\$ -	\$ 7,852	\$ -	\$ -	ENDING FUND BALANCE	\$ -

Skills Center Full Faith & Credit Bond

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 3,489	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
17013	\$ -	\$ -	\$ -	\$ -	Skills Center Full Faith & Credit Bond Revenues	\$ -
	\$ 500,161	\$ 502,200	\$ 503,400	\$ 503,400	TOTAL TRANSFERS IN- General Fund	\$ -
	\$ 503,650	\$ 502,200	\$ 503,400	\$ 503,400	TOTAL RESOURCES	\$ -
17013	\$ 503,650	\$ 502,200	\$ 503,400	\$ 503,400	Skills Center Full Faith & Credit Bond - Debt	\$ -

\$	503,650	\$	502,200	\$	503,400	\$	503,400	Skills Center Full Faith & Credit Bond Expenses	\$	-
Total Transfers Out										
\$	503,650	\$	502,200	\$	503,400	\$	503,400	TOTAL REQUIREMENTS	\$	-
\$	-	\$	-	\$	-	\$	-	ENDING FUND BALANCE	\$	-

GF - Port of the Dalles

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
17014	\$ 572,979	\$ 464,014	\$ 464,014	\$ 464,014	TRANSFERS IN FROM GENERAL FUND	\$ -
	\$ 572,979	\$ 464,014	\$ 464,014	\$ 464,014	TOTAL RESOURCES	\$ -
17014	\$ 572,979	\$ 464,014	\$ 464,014	\$ 464,014	Port of the Dalles - Debt	\$ -
	\$ 572,979	\$ 464,014	\$ 464,014	\$ 464,014	Port of the Dalles - Expenses	\$ -
Total Transfers Out						
	\$ 572,979	\$ 464,014	\$ 464,014	\$ 464,014	TOTAL REQUIREMENTS	\$ -
	\$ -	\$ -	\$ -	\$ -	ENDING FUND BALANCE	\$ -

				Summary Debt Service	
22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
\$ (399,245)	\$ 693,155	\$ 396,844	\$ 418,147	Beginning Fund Balance	\$ -
\$ 2,727,470	\$ 2,270,600	\$ 2,252,959	\$ 9,227,959	Revenue	\$ 2,139,238
\$ 1,196,730	\$ 1,089,917	\$ 1,091,147	\$ 1,083,295	Transfer In From General Fund	\$ 123,680
\$ -	\$ -	\$ -	\$ -	Transfer in From Other Funds	\$ -
\$ 3,524,955	\$ 4,053,672	\$ 3,740,949	\$ 10,729,400	Total Resources	\$ 2,262,918
\$ 3,321,486	\$ 3,270,455	\$ 3,344,105	\$ 10,314,151	Debt Service	\$ 2,262,918
\$ 3,321,486	\$ 3,270,455	\$ 3,344,105	\$ 10,314,151	Expenses	\$ 2,262,918
				Transfer Out to General Fund	
				Transfer Out to Other Funds	
\$ 3,321,486	\$ 3,270,455	\$ 3,344,105	\$ 10,314,151	Total Requirements	\$ 2,262,918
\$ 203,469	\$ 783,217	\$ 396,844	\$ 415,249	Ending Fund Balance	\$ -

Campus Store

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 34,969	\$ (10,030)	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
	181,430	106,194	\$ 123,960	123,960	Bookstore Revenues	\$ 123,000
	\$ 53,153	\$ 83,582	\$ 67,583	\$ 67,583	BOOKSTORE-TRANFSER FROM EF/GF	\$ 88,000
12100	\$ 269,552	\$ 179,746	\$ 191,543	\$ 191,543	TOTAL RESOURCES	\$ 211,000
12100	\$ 49,470	\$ 53,327	\$ 56,430	\$ 56,430	Bookstore- Personnel	\$ 56,429
12100	\$ 20,530	\$ 29,294	\$ 27,189	\$ 27,189	Bookstore- Benefits	\$ 41,340
12100	\$ 199,418	\$ 105,649	\$ 107,925	\$ 107,925	Bookstore- Materials&Services	\$ 113,230
	\$ 269,418	\$ 188,270	\$ 191,543	\$ 191,543	Total Bookstore Expenses	\$ 211,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ 269,418	\$ 188,270	\$ 191,543	\$ 191,543	TOTAL REQUIREMENTS	\$ 211,000
	\$ 134	\$ (8,524)	\$ 0	\$ (0)	ENDING FUND BALANCE	\$ -

Hook Café

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ (14)	\$ (396)	\$ (0)	\$ -	BEGINNING FUND BALANCE	\$ -
12200	197,401	178,607	140,150	140,150	Hospitality Program Revenues	\$ 133,750
	\$ 88,839	\$ 87,882	\$ 160,000	\$ 160,000	TRANSFER IN FROM EF	\$ 160,000
	\$ 286,226	\$ 266,092	\$ 300,150	\$ 300,150	TOTAL RESOURCES	\$ 293,750
12200	\$ 105,972	\$ 105,845	\$ 105,516	\$ 105,516	Hospitality Program- Personnel	\$ 108,699
12200	\$ 59,196	\$ 59,399	\$ 64,864	\$ 64,864	Hospitality Program- Benefits	\$ 74,044
12200	\$ 121,058	\$ 107,883	\$ 126,275	\$ 126,275	Hospitality Program- Materials & Services	\$ 111,007
	\$ 286,226	\$ 273,128	\$ 296,655	\$ 296,655	Total Expenses	\$ 293,750
					Total Transfers Out	

\$	286,226	\$	273,128	\$	296,655	\$	296,655	TOTAL REQUIREMENTS	\$	293,750
\$	-	\$	(7,035)	\$	3,495	\$	3,495	ENDING FUND BALANCE	\$	-

Residence Hall

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 7,279	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
	\$ 138,543	\$ 143,201	\$ 150,000	\$ 150,000	EF-RESIDENCE HALL-REVENUE	\$ 119,000
	\$ 30,571	\$ 28,918	\$ -	\$ -	EF-RES HALL-FUNDS TRANSFER	\$ -
12300	\$ 176,394	\$ 172,119	\$ 150,000	\$ 150,000	TOTAL RESOURCES	\$ 119,000
12300	\$ 101,835	\$ 116,670	\$ 142,740	\$ 142,740	RESIDENCE HALL-- Personnel	\$ 89,342
12300	\$ 42,801	\$ 44,754	\$ 37,841	\$ 37,841	RESIDENCE HALL- Benefits	\$ 20,168
12300	\$ 23,758	\$ 1,331	\$ 9,459	\$ 9,459	RESIDENCE HALL- Materials&Services	\$ 9,489
	\$ 168,394	\$ 162,756	\$ 190,040	\$ 190,040	Total RESIDENCE HALL Expenses	\$ 119,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ 168,394	\$ 162,756	\$ 190,040	\$ 190,040	TOTAL REQUIREMENTS	\$ 119,000
	\$ 8,000	\$ 9,364	\$ (40,040)	\$ (40,040)	ENDING FUND BALANCE	\$ -

Building Lease

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 24,414	\$ 86,583	\$ 46,379	\$ 46,379	BEGINNING FUND BALANCE	\$ -
12400	\$ 260,412	\$ 197,703	\$ 242,000	\$ 242,000	Building Lease Revenues	\$ 200,000
	\$ 284,827	\$ 284,287	\$ 288,379	\$ 288,379	TOTAL RESOURCES	\$ 200,000
12400	\$ 18,999	\$ 16,810	\$ 21,699	\$ 21,699	Building Lease- Personnel	\$ 21,921
12400	\$ 12,342	\$ 10,758	\$ 12,755	\$ 12,755	Building Lease- Benefits	\$ 14,079

12400	\$	7,659	\$	17,416	\$	13,000	\$	13,000	Building Lease- Materials&Services	\$	4,000
	\$	39,000	\$	44,984	\$	47,454	\$	47,454	Total Building Lease Expenses	\$	40,000
	\$	172,564	\$	151,846	\$	227,583	\$	227,583	EF-PL-BLDG LEASE-TRANSFER OUT	\$	160,000
	\$	211,564	\$	196,830	\$	275,038	\$	275,037	TOTAL REQUIREMENTS	\$	200,000
	\$	73,263	\$	87,457	\$	13,342	\$	13,342	ENDING FUND BALANCE	\$	-

Adult Continuing Education

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account		25-26 Proposed
	\$ 87,138	\$ 47,013	\$ 25,000	\$ 25,000	BEGINNING FUND BALANCE		\$ 45,000
	Dept. Consolidation						
12500	\$ 55,563	\$ 109,821	\$ 90,000	\$ 105,000	Adult Continuing Education Revenues		\$ 80,000
	TRANSFER IN GF						
	\$ 142,701	\$ 156,835	\$ 115,000	\$ 130,000	TOTAL RESOURCES		\$ 125,000
12500	\$ 55,671	\$ 72,526	\$ 81,645	\$ 81,645	Adult Continuing Education- Personnel		\$ 76,799
12500	\$ 20,878	\$ 19,789	\$ 29,066	\$ 29,066	Adult Continuing Education- Benefits		\$ 29,066
12500	\$ 20,140	\$ 18,963	\$ 3,945	\$ 18,945	Adult Continuing Education- Materials & Services		\$ 19,135
	\$ 96,689	\$ 111,278	\$ 114,656	\$ 129,656	Total Adult Continuing Education Expenses		\$ 125,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out		\$ -
	\$ 96,689	\$ 111,278	\$ 114,656	\$ 129,656	TOTAL REQUIREMENTS		\$ 125,000
	\$ 46,012	\$ 45,557	\$ 344	\$ 344	ENDING FUND BALANCE		\$ -

Health & Safety Adult Education

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 48,031	\$ 48,263	\$ 30,000	\$ 30,000	BEGINNING FUND BALANCE	\$ 18,000
	Dept. Consolidation					
12600	\$ 67,779	\$ 49,958	\$ 64,000	\$ 64,000	Health & Safety Adult Education Revenues	\$ 45,963
	\$ 115,810	\$ 98,222	\$ 94,000	\$ 94,000	TOTAL RESOURCES	\$ 63,963

12600	\$	27,403	\$	26,407	\$	26,895	\$	26,895	Health & Safety Adult Education- Personnel	\$	27,321
12600	\$	6,640	\$	7,382	\$	6,779	\$	6,779	Health & Safety Adult Education- Benefits	\$	8,868
12600	\$	33,504	\$	26,412	\$	30,755	\$	30,755	Health & Safety Adult Education- Material	\$	27,775
	\$	67,547	\$	60,201	\$	64,429	\$	64,429	Total Health & Safety Adult Education Exp	\$	63,963
Total Transfers Out											
	\$	67,547	\$	60,201	\$	64,429	\$	64,429	TOTAL REQUIREMENTS	\$	63,963
	\$	48,263	\$	38,021	\$	29,571	\$	29,571	ENDING FUND BALANCE	\$	-

Construction Trades Projects

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ -	\$ 1,300	BEGINNING FUND BALANCE	\$ 1,300
14400	\$ -	\$ 2,500	\$ -	\$ -	Construction Trades Revenues	\$ 5,000
14400					TRANSFER IN FROM GF	
14400	\$ -	\$ 2,500	\$ -	\$ 1,300	TOTAL RESOURCES	\$ 6,300
14400	\$ -	\$ 1,200	\$ -	\$ 1,300	Total Expenses	\$ 6,300
					Total Transfers Out	
	\$ -	\$ 1,200	\$ -	\$ 1,300	TOTAL REQUIREMENTS	\$ 6,300
	\$ -	\$ 1,300	\$ -	\$ -	ENDING FUND BALANCE	\$ -

Advanced Manufacturing Projects

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ 3,357	\$ 5,699	\$ 8,999	BEGINNING FUND BALANCE	\$ -
14500	\$ 3,357	\$ 28,356	\$ 5,000	\$ 100,000	Advanced Manufacturing Revenues	\$ 100,000
14500					TRANSFER IN FROM GF	

14500	\$	3,357	\$	31,712	\$	10,699	\$	108,999	TOTAL RESOURCES	\$	100,000
14500	\$	-	\$	22,713	\$	10,699	\$	108,999	Total Expenses	\$	100,000
									Total Transfers Out		
	\$	-	\$	22,713	\$	10,699	\$	108,999	TOTAL REQUIREMENTS	\$	100,000
	\$	3,357	\$	8,999	\$	0	\$	-	ENDING FUND BALANCE	\$	-

Dual Credit

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ -	\$ 5,699	\$ 5,699	BEGINNING FUND BALANCE	\$ -
	\$ (13,555)	\$ -	\$ -	\$ -	DUEL CR REVENUE	\$ -
	\$ 135,663	\$ -	\$ 96,000	\$ 96,000	GF-DUAL CR ENROLL-TRANSFER FROM GEI	\$ 90,000
14600	\$ 122,108	\$ -	\$ 101,699	\$ 101,699	TOTAL RESOURCES	\$ 90,000
14600	\$ 47,517	\$ -	\$ 35,000	\$ 35,000	Dual Credit- Personnel	\$ 35,000
14600	\$ 13,606	\$ -	\$ 5,050	\$ 5,050	Dual Credit- Benefits	\$ 5,000
14600	\$ 88,095	\$ -	\$ 55,950	\$ 55,950	Dual Credit- Materials&Services	\$ 50,000
	\$ 149,218	\$ -	\$ 96,000	\$ 96,000	Total Dual Credit Expenses	\$ 90,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ 149,218	\$ -	\$ 96,000	\$ 96,000	TOTAL REQUIREMENTS	\$ 90,000
	\$ (27,110)	\$ -	\$ 5,699	\$ 5,699	ENDING FUND BALANCE	\$ -

22-23		23-24 Adopt		23-24 Adj	Summary Enterprise Description	24-25 Proposal				
\$	201,817	\$	174,790	\$	112,777	\$	117,377	Beginning Fund Balance	\$	64,300
\$	890,930			\$	815,110	\$	925,110	Revenue	\$	806,713
\$	135,663			\$	96,000	\$	96,000	Transfer In From The General Fund	\$	178,000
\$	172,564			\$	227,583	\$	227,583	Transfer in From Enterprise Funds	\$	160,000
\$	1,400,974			\$	1,251,470	\$	1,366,070	Total Resources	\$	1,209,013
\$	406,867			\$	469,926	\$	469,926	Personnel	\$	415,511
\$	175,992			\$	183,543	\$	183,543	Benefits	\$	192,565
\$	493,632			\$	358,008	\$	472,608	M&S	\$	440,937
\$	1,076,492			\$	1,011,476	\$	1,126,077	Expenses	\$	1,049,013
\$	172,564	\$	151,846	\$	227,583	\$	227,583	Transfer Out	\$	160,000
\$	1,249,056			\$	1,239,059	\$	1,353,660	Total Requirements	\$	1,209,013
\$	151,919			\$	12,411	\$	12,410	Ending Fund Balance	\$	-

Student Council

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 7,859	\$ 26,134	\$ 25,000	\$ 25,000	BEGINNING FUND BALANCE	\$ 76,000
14100	\$ -	\$ 88	\$ -	\$ -	Student Council Revenues	\$ -
	\$ 25,000	\$ 102,139	\$ 90,000	\$ 90,000	Total Transfer In	\$ 90,000
14100	\$ 32,859	\$ 128,361	\$ 115,000	\$ 115,000	TOTAL RESOURCES	\$ 166,000
14100	\$ -	\$ -	\$ -	\$ -	Student Council- Personnel	\$ -
14100	\$ -	\$ -	\$ -	\$ -	Student Council- Benefits	\$ -
14100	\$ 6,725	\$ 77,440	\$ 79,700	\$ 79,700	Student Council- Materials&Services	\$ 90,700
	\$ 6,725	\$ 77,440	\$ 79,700	\$ 79,700	Total Student Council Expenses	\$ 90,700
	\$ -	\$ -	\$ 6,500	\$ 6,500	Total Transfers Out	\$ 6,500
	\$ 6,725	\$ 77,440	\$ 86,200	\$ 86,200	TOTAL REQUIREMENTS	\$ 97,200
	\$ 26,134	\$ 50,921	\$ 28,800	\$ 28,800	ENDING FUND BALANCE	\$ 68,800

Phi Theta Kappa

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 2,173		\$ 5,000	\$ 5,000	BEGINNING FUND BALANCE	\$ 11,494
14200	\$ -		\$ -	\$ -	Phi Theta Kappa Revenue	\$ -
			\$ 6,500	\$ 6,500	Total Transfer In	\$ 6,500
14200	\$ 2,173		\$ 11,500	\$ 11,500	TOTAL RESOURCES	\$ 17,994
14200	\$ -		\$ -	\$ -	Student Council- Personnel	\$ -

14200	\$	-	\$	-	\$	-	Student Council- Benefits	\$	-
14200	\$	-	\$	6,500	\$	7,900	Student Council- Materials&Services	\$	17,994
	\$	-	\$	6,500	\$	7,900	Total Student Council Expenses	\$	17,994
	\$	-	\$	-	\$	-	Total Transfers Out	\$	-
	\$	-	\$	6,500	\$	7,900	TOTAL REQUIREMENTS	\$	17,994
	\$	2,173	\$	5,000	\$	3,600	ENDING FUND BALANCE	\$	-

Federal Work Study Program

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account		25-26 Proposed
	\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE		\$ -
11602	\$ 31,316	\$ 1,732	\$ 30,000	\$ 30,000	Federal Work Study Program Revenues		\$ 30,000
	\$ 1,859	\$ -	\$ -	\$ -	TRANSFER FROM GENERAL FUND		\$ -
	\$ -	\$ -	\$ -	\$ -	TRANSFER FROM FINANCIAL AID FUND		\$ -
	\$ 33,176	\$ 1,732	\$ 30,000	\$ 30,000	TOTAL RESOURCES		\$ 30,000
11602	\$ 29,146	\$ 14,786	\$ 29,350	\$ 29,350	Federal Work Study Program- Personnel		\$ 29,350
11602	\$ 311	\$ 223	\$ 650	\$ 650	Federal Work Study Program- Benefits		\$ 650
11602	\$ -	\$ -	\$ -	\$ -	Federal Work Study Program- Materials&Services		\$ -
	\$ 29,457	\$ 15,009	\$ 30,000	\$ 30,000	Total Federal Work Study Program Expenses		\$ 30,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out		\$ -
	\$ 29,457	\$ 15,009	\$ 30,000	\$ 30,000	TOTAL REQUIREMENTS		\$ 30,000
	\$ 3,719	\$ (13,277)	\$ -	\$ -	ENDING FUND BALANCE		\$ -

Federal Aid

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ (20,539)	\$ (685)	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -
0	\$ 1,320	\$ -	\$ -	\$ -	FED STUDENT AID-FED PELL-FEDERAL ACA	\$ -
11603	\$ 1,535,450	\$ 1,781,408	\$ 1,330,000	\$ 2,446,000	Federal PELL Grant Program Revenues	\$ 2,446,000
	\$ -	\$ 67,922	\$ -	\$ -	Transfer from General Fund	\$ -
	\$ 1,514,911	\$ 1,848,645	\$ 1,330,000	\$ 2,446,000	TOTAL RESOURCES	\$ 2,446,000
11603	\$ -	\$ -	\$ -	\$ -	Federal PELL Grant Program- Personnel	\$ -
11603	\$ -	\$ -	\$ -	\$ -	Federal PELL Grant Program- Benefits	\$ -
11603	\$ 1,501,043	\$ 1,802,396	\$ 1,330,000	\$ 2,446,000	Federal PELL Grant Program- Materials&Services	\$ 2,446,000
	\$ 1,501,043	\$ 1,802,396	\$ 1,330,000	\$ 2,446,000	Total Federal PELL Grant Program Expenses	\$ 2,446,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ 1,501,043	\$ 1,802,396	\$ 1,330,000	\$ 2,446,000	TOTAL REQUIREMENTS	\$ 2,446,000
	\$ 13,868	\$ 46,249	\$ -	\$ -	ENDING FUND BALANCE	\$ -

Scholarship Fund

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ (84,783)	\$ 211,772	\$ -		BEGINNING FUND BALANCE	\$ -
11604	\$ 699,378	\$ 1,108,510	\$ 960,000	\$ 800,000	Scholarship Revenues	\$ 1,180,000
	\$ 145,742	\$ 73,263	\$ 80,000	\$ 80,000	SCHOLARSHIP FUND-TRANSFER FROM GENERAL FI	\$ 80,000
	\$ 760,337	\$ 1,393,545	\$ 1,040,000	\$ 880,000	TOTAL RESOURCES	\$ 1,260,000
11604	\$ -	\$ -	\$ -	\$ -	Scholarship - Personnel	\$ -

11604	\$	-	\$	-	\$	-	\$	-	Scholarship - Benefits	\$	-
11604	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	Scholarship - Materials&Services	\$	1,260,000
	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	Total Scholarship Expenses	\$	1,260,000
	\$	-	\$	-	\$	-	\$	-	Total Transfers Out	\$	-
	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	TOTAL REQUIREMENTS	\$	1,260,000
	\$	(1,800)	\$	250,852	\$	-	\$	-	ENDING FUND BALANCE	\$	-

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Summary Trust and Agency Department/Account	25-26 Proposed
	\$ (95,290)	\$ 237,221	\$ 30,000	\$ 30,000	Beginning Fund Balance	\$ 87,494
	\$ -	\$ 88	\$ -	\$ -	Trust Agency Revenue	\$ -
	\$ 2,966,724	\$ 2,891,651	\$ 2,320,000	\$ 3,276,000	Federal Revenue	\$ 3,656,000
	\$ 172,601	\$ 175,402	\$ 176,500	\$ 176,500	Transfer In From The General Fund	\$ 176,500
	\$ -	\$ -	\$ -	\$ -	Transfer in From Other Funds	\$ -
	\$ 3,044,035	\$ 3,304,274	\$ 2,526,500	\$ 3,482,500	Total Resources	\$ 3,919,994
	\$ 29,146	\$ 14,786	\$ 29,350	\$ 29,350	Personnel	\$ 29,350
	\$ 311	\$ 223	\$ 650	\$ 650	Benefits	\$ 650
	\$ 2,970,485	\$ 3,022,529	\$ 2,456,200	\$ 3,413,600	M&S	\$ 3,814,694
	\$ 2,999,942	\$ 3,037,539	\$ 2,486,200	\$ 3,443,600	Expenses	\$ 3,844,694
	\$ -	\$ -	\$ -	\$ -	Transfer Out to General Fund	\$ -
	\$ -	\$ -	\$ 6,500	\$ 6,500	Transfer Out to Other Funds	\$ 6,500
	\$ 2,999,942	\$ 3,037,539	\$ 2,492,700	\$ 3,450,100	Total Requirements	\$ 3,851,194
	\$ 44,093	\$ 266,736	\$ 33,800	\$ 32,400	Ending Fund Balance	\$ 68,800

Facilities Reserve Fund

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258	BEGINNING FUND BALANCE	\$ -
	\$ -	\$ -	\$ -	\$ -	Total Facilities Reserve Fund Revenues	\$ -
501000	\$ -	\$ -	\$ -	\$ -	RESERVE-FA-TRANSFER FROM GENERAL FUND	\$ -
501	\$ -	\$ -	\$ -	\$ -	TOTAL REVENUE	\$ -
	\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258	TOTAL RESOURCES	\$ -
501	\$ -	\$ -	\$ -	\$ -	Facilities Reserve Fund - Personnel	\$ -
501	\$ -	\$ -	\$ -	\$ -	Facilities Reserve Fund - Benefits	\$ -
501	\$ -	\$ -	\$ -	\$ -	Facilities Reserve Fund - Materials & Services	\$ -
	\$ -	\$ -	\$ -	\$ -	Total Facilities Reserve Fund Expenses	\$ -
9912	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -
	\$ -	\$ -	\$ -	\$ -	TOTAL REQUIREMENTS	\$ -
	\$ 27,258	\$ 27,258	\$ 27,258	\$ 27,258	ENDING FUND BALANCE	\$ -

General Reserve Fund

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ -	\$ (87,792)	\$ 500,000	\$ (87,792)	BEGINNING FUND BALANCE	\$ 439,466
	\$ -	\$ 412,208	\$ 500,000	\$ 412,208	TOTAL RESOURCES	\$ 750,000
502	\$ -	\$ -	\$ -	\$ -	General Reserve Fund- Personnel	\$ -
502	\$ -	\$ -	\$ -	\$ -	General Reserve Fund- Benefits	\$ -

502	\$	-	\$	-	\$	-	\$	-	General Reserve Fund- Materials & Services	\$	-
	\$	-	\$	-	\$	-	\$	-	Total General Reserve Fund Expenses	\$	-
	\$	-	\$	-	\$	-	\$	-	Total Transfers Out	\$	-
	\$	-	\$	-	\$	-	\$	-	Total Transfers Out	\$	-
	\$	-	\$	-	\$	-	\$	-	TOTAL REQUIREMENTS	\$	-
	\$	-	\$	412,208	\$	500,000	\$	412,208	ENDING FUND BALANCE	\$	750,000

Summary Reserves

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed
	\$ 27,258	\$ (60,534)	\$ 527,258	\$ (60,534)	Beginning Fund Balance	\$ 439,466
	\$ -	\$ -	\$ -	\$ -	Revenue	\$ -
	\$ -	\$ 500,000	\$ -	\$ 500,000	Transfer In From The General Fund	\$ 310,534
	\$ 27,258	\$ 439,466	\$ 527,258	\$ 439,466	Total Resources	\$ 750,000
	\$ -	\$ -	\$ -	\$ -	Personnel	\$ -
	\$ -	\$ -	\$ -	\$ -	OPE	\$ -
	\$ -	\$ -	\$ -	\$ -	M&S	\$ -
	\$ -	\$ -	\$ -	\$ -	Expenses	\$ -
	\$ -	\$ -	\$ -	\$ -	Transfer Out to General Fund	\$ -
	\$ -	\$ -	\$ -	\$ -	Transfer Out to Other Funds	\$ -
	\$ -	\$ -	\$ -	\$ -	Total Requirements	\$ -
	\$ 27,258	\$ 439,466	\$ 527,258	\$ 439,466	Ending Fund Balance	\$ 750,000

DEBT SERVICE SCHEDULES

BOND DEBT SERVICE

Columbia Gorge Community College District General Obligation Bonds, Series 2025A and 2025B Final Numbers

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
12/15/2025			452,314.48	452,314.48	
06/15/2026	855,000	4.600%	349,427.50	1,204,427.50	1,656,741.98
12/15/2026			329,762.50	329,762.50	
06/15/2027	1,045,000	4.600%	329,762.50	1,374,762.50	1,704,525.00
12/15/2027			305,727.50	305,727.50	
06/15/2028	1,195,000	4.700%	305,727.50	1,500,727.50	1,806,455.00
12/15/2028			277,645.00	277,645.00	
06/15/2029	1,300,000	4.850%	277,645.00	1,577,645.00	1,855,290.00
12/15/2029			246,120.00	246,120.00	
06/15/2030	1,420,000	5.000%	246,120.00	1,666,120.00	1,912,240.00
12/15/2030			210,620.00	210,620.00	
06/15/2031	1,550,000	** %	210,620.00	1,760,620.00	1,971,240.00
12/15/2031			169,050.00	169,050.00	
06/15/2032	1,710,000	6.000%	169,050.00	1,879,050.00	2,048,100.00
12/15/2032			117,750.00	117,750.00	
06/15/2033	1,875,000	6.000%	117,750.00	1,992,750.00	2,110,500.00
12/15/2033			61,500.00	61,500.00	
06/15/2034	2,050,000	6.000%	61,500.00	2,111,500.00	2,173,000.00
	13,000,000		4,238,091.98	17,238,091.98	17,238,091.98

BOND DEBT SERVICE

Columbia Gorge Community College District General Obligation Bonds, Series 2025A (College Facility Improvements)

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
12/15/2025			233,970.83	233,970.83	
06/15/2026			180,750.00	180,750.00	414,720.83
12/15/2026			180,750.00	180,750.00	
06/15/2027			180,750.00	180,750.00	361,500.00
12/15/2027			180,750.00	180,750.00	
06/15/2028			180,750.00	180,750.00	361,500.00
12/15/2028			180,750.00	180,750.00	
06/15/2029			180,750.00	180,750.00	361,500.00
12/15/2029			180,750.00	180,750.00	
06/15/2030			180,750.00	180,750.00	361,500.00
12/15/2030			180,750.00	180,750.00	
06/15/2031	390,000	6.000%	180,750.00	570,750.00	751,500.00
12/15/2031			169,050.00	169,050.00	
06/15/2032	1,710,000	6.000%	169,050.00	1,879,050.00	2,048,100.00
12/15/2032			117,750.00	117,750.00	
06/15/2033	1,875,000	6.000%	117,750.00	1,992,750.00	2,110,500.00
12/15/2033			61,500.00	61,500.00	
06/15/2034	2,050,000	6.000%	61,500.00	2,111,500.00	2,173,000.00
	6,025,000		2,918,820.83	8,943,820.83	8,943,820.83

BOND DEBT SERVICE

Columbia Gorge Community College District General Obligation Bonds, Series 2025B (Federally Taxable Refunding)

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
12/15/2025			218,343.65	218,343.65	
06/15/2026	855,000	4.600%	168,677.50	1,023,677.50	1,242,021.15
12/15/2026			149,012.50	149,012.50	
06/15/2027	1,045,000	4.600%	149,012.50	1,194,012.50	1,343,025.00
12/15/2027			124,977.50	124,977.50	
06/15/2028	1,195,000	4.700%	124,977.50	1,319,977.50	1,444,955.00
12/15/2028			96,895.00	96,895.00	
06/15/2029	1,300,000	4.850%	96,895.00	1,396,895.00	1,493,790.00
12/15/2029			65,370.00	65,370.00	
06/15/2030	1,420,000	5.000%	65,370.00	1,485,370.00	1,550,740.00
12/15/2030			29,870.00	29,870.00	
06/15/2031	1,160,000	5.150%	29,870.00	1,189,870.00	1,219,740.00
	6,975,000		1,319,271.15	8,294,271.15	8,294,271.15

2013 Full Faith Capital One Future Debt Obligation

Fiscal Year	Principal	Interest	Total	Period Ending	Principal	Coupon	Interest	Debt Service	Annual FY Debt Service
				10/1/2025			4,840.00	4,840.00	
2026	114,000	9,680.00	123,680.00	4/1/2026	114,000.00	0.0275	4,840.00	118,840.00	123,680.00
				10/1/2026			3,272.50	3,272.50	
2027	117,000	6,545.00	123,545.00	4/1/2027	117,000.00	0.0275	3,272.50	120,272.50	123,545.00
				10/1/2027			1,663.75	1,663.75	
2028	121,000	3,327.50	124,327.50	4/1/2028	121,000.00	0.0275	1,663.75	122,663.75	124,327.50

Pension Obligation Bonds Future Debt Service Schedule

Date	Coupon	Principal	Interest	Total Payment	FY Total
12/30/2025			31,248.00	31,248.00	
6/30/2026	5.68%	420,000.00	31,248.00	451,248.00	482,496.00
12/30/2026			19,320.00	19,320.00	
6/30/2027	5.60%	465,000.00	19,320.00	484,320.00	503,640.00
12/30/2027			6,300.00	6,300.00	
6/30/2028	5.60%	225,000.00	6,300.00	231,300.00	237,600.00



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The Dalles

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