

**2025-2026**

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# **Adopted Budget**



**COLUMBIA GORGE**  
**COMMUNITY COLLEGE**

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**COLUMBIA GORGE COMMUNITY COLLEGE  
BUDGET CALENDAR FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**

<b>2025</b>	<b>Action</b>
January 21 (Tuesday)	<b>College Board of Education Meeting</b> (The Dalles) <ul style="list-style-type: none"> <li>Appoint Budget Officer - Dr. Kenneth Lawson, President <ul style="list-style-type: none"> <li>Consent calendar approved July 16, 2024</li> </ul> </li> <li>Review and adopt Budget Calendar</li> <li>Review current Budget Committee membership. Appoint new Budget Committee Members</li> </ul>
February 18 (Tuesday)	<b>College Board of Education Meeting</b> <ul style="list-style-type: none"> <li>Review Tuition and Fees</li> </ul>
May 28	<b>Publication of Budget Committee Meeting Notices</b> 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"> <li>Columbia Gorge News (proposed no later than May 28, 2025)</li> <li>Publish notice on Columbia Gorge Community College website on May 22 no later than 10 days prior to meeting, <a href="http://cgcc.edu/budget-finance">cgcc.edu/budget-finance</a></li> </ul>
June 3 (Tuesday) 4:00 pm	<b>First Budget Committee Meeting</b> Review Oregon Budget Law. The Budget Committee meets to review and approve the budget.
June 4 (Wednesday) 4:00 pm	<b>Second Budget Committee Meeting</b> The Budget Committee meets, as needed, to review and approve the budget.
June 11	<b>Publication of Budget Hearing Notice and Financial Summary</b> <b>College Board of Education Meeting</b> Publish Notice of Budget Hearing and Financial Summary (Publish once 5-30 days prior to Budget Hearing) <ul style="list-style-type: none"> <li>Columbia Gorge News (proposed no later than June 11)</li> <li>Columbia Gorge Community College, <a href="http://cgcc.edu/budget-finance">cgcc.edu/budget-finance</a></li> </ul>
June 17 (Tuesday) 5:30 pm	<b>College Board of Education Meeting &amp; Budget Hearing</b> (The Dalles) <ul style="list-style-type: none"> <li>Board of Education holds Budget Hearing</li> <li>Board Approves Budget Resolution to Adopt Budget, Make Appropriations, Levy and Categorize Property Taxes</li> </ul>
July 15	<b>Filing Deadline</b>  Deadline for Budget Officer to file all Property Tax Levy Forms, Adopted Budget Resolutions and Adopted Budget Document with County Assessors  Deadline for Budget Officer to file Adopted Budget Document with the Higher Education Coordinating Commission Office of Community Colleges and Workforce Development

Version 2 approved by the Columbia Gorge Community College Board of Education May 20, 2025

## Columbia Gorge Community College 2025-26 Budget Committee

Position #	Name	County	Term Ending
1	Nathanael Stice Board Vice Chair	Wasco	June 30, 2025
2	Jonathan Fost Board Member	Wasco	June 30, 2025
3	Tim Arbogast Board Member	Hood River	June 30, 2027
4	Laura De la Torre Board Member	Hood River	June 30, 2027
5	Kim Morgan Board Chair	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

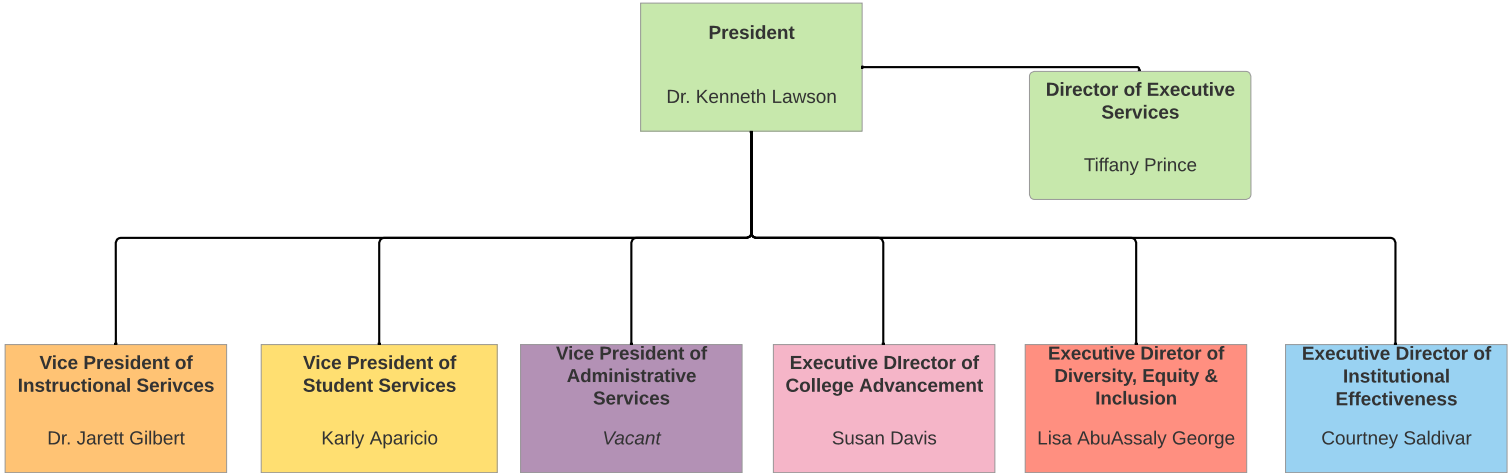
Dr. Kenneth Lawson, President

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

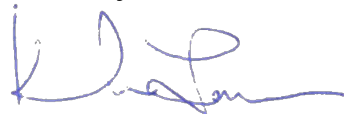
The college is positioned to benefit from critical financial shifts this fiscal year:

- 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

## **DESCRIPTION OF FUNDS**

The College utilizes the fund accounting method, which is commonly employed to discern the intentions and purposes of various funding sources. This method guarantees transparency and accountability in managing diverse revenue streams, ensuring they are aligned with their designated purposes. Effective stewardship of finances from multiple sources, including grants, state and government allocations, and student funding, necessitates the implementation of robust fund accounting practices. Below is an outline of the funds managed by the College.

### **General Fund**

The General Fund accounts for the financial operations of the College not accounted for in any other fund. Major sources of revenue are local property taxes, state operational reimbursement based on full-time equivalent enrollment, and tuition and fees collected from students. Expenditures are for contracted instructional services including instructors' and administrative salaries and benefits, supplies, administrative costs, plant operations and capital outlay.

### **Capital Project Fund**

Capital Projects Funds are established using funding for capital improvements to the facilities or operations. Capital construction expenditures are for building construction and improvements, technology. The fund also accounts for insurance reimbursement and purchases made for the physical space repair and replacement of equipment.

### **Debt Service Fund**

The Debt Service Fund accounts for the accumulation of resources to pay the principal and interest on General Obligation Bonds, Full Faith & Credit and other outstanding debt as follows: Pension Obligation Bond Series 2003, General Obligation Bonds Series 2025 A and Refunding Bonds Series 2025B approved by college voters of Hood River and Wasco Counties November 5, 2024; and Full Faith & Credit Series 2013 used to fund capital projects.

### **Enterprise Fund**

The Enterprise Fund accounts for self-supporting programs and activities. Revenues received in excess of requirements are not legally restricted and may support general College operations. The College Bookstore, Café, Residence Hall, and other accounts are used to record revenues and expenditures relating to operations of facilities that provide goods or services available to the students. Expenditures include purchases of resale items, personnel expenses, materials and services, and transfers.

**Grant Fund**

The Grant Fund accounts for the one time or ongoing restricted funding with a specific contract outcome administered by the College of private, local, State, or Federal grants received by the College.

**Reserve Fund**

Established to accumulate long-term savings of resources for financing facilities maintenance, capital projects, and/or one-time emergencies.

**Trust Agency Funds**

The Student Fund accounts for the activities of the student-organized including Phi Theta Kappa and Student Council. These accounts include Student Aid Fund accounts for the administration of Federal Student Aid for all eligible students. The Scholarship Fund accounts for the scholarships awarded to the College's students receiving scholarships from the Foundation and from the State of Oregon.

## **FINANCIAL SECTION**

General Fund Summary

22-23	23-24	24-25 Adopted	24-25 Adj	Description	25-26 Proposed	25-26 Approved	25-26 Adopted
\$ 2,885,627	\$ 3,359,269	\$ 3,747,180	\$ 3,000,000	BEGINNING FUND BALANCE	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
\$ 6,014,759	\$ 6,922,732	\$ 6,339,696	\$ 7,708,989	Total State Support	\$ 7,700,989	\$ 7,700,989	\$ 7,700,989
\$ 1,542,510	\$ 1,536,433	\$ 1,769,700	\$ 1,769,700	Total Property Taxes	\$ 1,732,042	\$ 1,732,042	\$ 1,732,042
\$ 2,006,847	\$ 2,169,595	\$ 2,575,000	\$ 2,575,000	Total Tuition	\$ 2,575,000	\$ 2,575,000	\$ 2,575,000
\$ 750,447	\$ 751,795	\$ 813,700	\$ 813,700	Total Fees	\$ 818,700	\$ 818,700	\$ 818,700
\$ 1,030,143	\$ 976,222	\$ -	\$ 2,202,082	Total Other Revenue	\$ 120,000	\$ 120,000	\$ 120,000
\$ 11,344,707	\$ 12,356,777	\$ 11,498,096	\$ 15,069,471	Total Operating Revenues	\$ 12,946,731	\$ 12,946,731	\$ 12,946,731
\$ -	\$ -	\$ -	\$ 20,000	Total Transfers In	\$ 20,000	\$ 20,000	\$ 20,000
\$ 14,230,334	\$ 15,716,046	\$ 15,245,276	\$ 18,089,471	TOTAL RESOURCES	\$ 16,966,731	\$ 16,966,731	\$ 16,966,731
\$ 3,926,980	\$ 3,913,912	\$ 4,153,467	\$ 4,309,467	Total Instruction	\$ 4,492,164	\$ 4,492,164	\$ 4,492,164
\$ 779,674	\$ 766,835	\$ 828,621	\$ 831,621	Total Academic Support	\$ 791,727	\$ 791,727	\$ 791,727
\$ 1,117,846	\$ 1,239,646	\$ 1,277,648	\$ 1,335,948	Total Student Services	\$ 1,476,778	\$ 1,476,778	\$ 1,476,778
\$ 2,977,424	\$ 3,018,762	\$ 3,391,331	\$ 4,259,265	Total College Support	\$ 3,980,621	\$ 3,980,621	\$ 3,980,621
\$ 12,388	\$ 9,618	\$ 18,347	\$ 18,347	Total Financial Aid	\$ 47,847	\$ 47,847	\$ 47,847
\$ 1,267,096	\$ 1,181,536	\$ 1,259,885	\$ 1,271,589	Total Facilities	\$ 1,358,981	\$ 1,358,981	\$ 1,358,981
\$ 10,081,409	\$ 10,130,308	\$ 10,929,299	\$ 12,026,237	Total Operating Expenses	\$ 12,148,118	\$ 12,148,118	\$ 12,148,118
\$ -	\$ -	\$ -	\$ -	TOTAL DEBT SERVICE REQUIREMENTS	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	TOTAL CONTINGENCY REQUIREMENTS	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
\$ 1,525,164	\$ 2,062,454	\$ 939,633	\$ 939,633	TOTAL TRANSFERS TO OTHER FUNDS	\$ 822,214	\$ 822,214	\$ 822,214
\$ 1,525,164	\$ 2,062,454	\$ 939,633	\$ 939,633	TOTAL TRANSFER REQUIREMENTS	\$ 2,422,214	\$ 2,422,214	\$ 2,422,214
\$ 11,606,572	\$ 12,192,761	\$ 11,868,931	\$ 12,965,869	TOTAL REQUIREMENTS	\$ 14,570,332	\$ 14,570,332	\$ 14,570,332
\$ 2,623,762	\$ 3,523,284	\$ 3,376,345	\$ 5,123,602	ENDING FUND BALANCE	\$ 2,396,399	\$ 2,396,399	\$ 2,396,399
\$ 5,160,824	\$ 5,281,980	\$ 5,538,526	\$ 5,694,705	TOTAL PERSONNEL	\$ 6,009,385	\$ 6,009,385	\$ 6,009,385
\$ 2,326,329	\$ 2,398,390	\$ 2,655,214	\$ 2,634,685	TOTAL BENEFITS	\$ 3,065,797	\$ 3,065,797	\$ 3,065,797
\$ 2,594,255	\$ 2,449,938	\$ 2,735,559	\$ 3,696,847	TOTAL MATERIALS & SERVICES	\$ 3,072,936	\$ 3,072,936	\$ 3,072,936
\$ 10,081,409	\$ 10,130,308	\$ 10,929,299	\$ 12,026,237	TOTAL OPERATING REQUIREMENTS	\$ 12,148,118	\$ 12,148,118	\$ 12,148,118

## Instruction

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account	25-26 Proposed		25-26 Approved		25-26 Adopted	
11101	\$	66,933	\$	65,407	\$	68,255	\$	65,555	Arts & Humanities - Personnel	\$	81,943	\$	81,943	\$	81,943
11101	\$	14,703	\$	20,699	\$	16,977	\$	16,977	Arts & Humanities - Benefits	\$	15,221	\$	15,221	\$	15,221
11101	\$	4,344	\$	4,335	\$	4,550	\$	7,250	Arts & Humanities - Materials & Services	\$	7,250	\$	7,250	\$	7,250
	\$	85,981	\$	90,441	\$	89,782	\$	89,782	Total Arts & Humanities	\$	104,414	\$	104,414	\$	104,414
11102	\$	89,653	\$	76,929	\$	80,001	\$	80,001	Business Administration - Personnel	\$	84,842	\$	84,842	\$	84,842
11102	\$	33,267	\$	30,704	\$	28,596	\$	28,596	Business Administration - Benefits	\$	41,790	\$	41,790	\$	41,790
11102	\$	61	\$	103	\$	200	\$	200	Business Administration - Materials & Services	\$	200	\$	200	\$	200
	\$	122,981	\$	107,735	\$	108,797	\$	108,797	Total Business Administration	\$	126,832	\$	126,832	\$	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	\$	335,918	\$	335,918
11106	\$	149,697	\$	146,196	\$	166,360	\$	166,360	Math - Benefits	\$	190,805	\$	190,805	\$	190,805
11106	\$	469	\$	27	\$	680	\$	2,680	Math - Materials & Services	\$	680	\$	680	\$	680
	\$	441,034	\$	441,906	\$	487,577	\$	489,577	Total Math	\$	527,403	\$	527,403	\$	527,403
11107	\$	277,965	\$	291,957	\$	276,535	\$	276,535	Science - Personnel	\$	290,106	\$	290,106	\$	290,106
11107	\$	130,733	\$	138,689	\$	139,414	\$	139,414	Science - Benefits	\$	145,846	\$	145,846	\$	145,846
11107	\$	16,172	\$	8,384	\$	16,225	\$	16,225	Science - Materials & Services	\$	16,225	\$	16,225	\$	16,225
	\$	424,870	\$	439,030	\$	432,174	\$	432,174	Total Science	\$	452,177	\$	452,177	\$	452,177
11108	\$	234,639	\$	242,148	\$	217,602	\$	417,602	Social Science - Personnel	\$	288,937	\$	288,937	\$	288,937
11108	\$	84,193	\$	83,477	\$	67,742	\$	67,742	Social Science - Benefits	\$	79,641	\$	79,641	\$	79,641
11108	\$	64	\$	50	\$	158	\$	158	Social Science - Materials & Services	\$	158	\$	158	\$	158
	\$	318,896	\$	325,675	\$	285,501	\$	485,501	Total Social Science	\$	368,736	\$	368,736	\$	368,736
11111	\$	307,375	\$	334,322	\$	370,045	\$	370,045	Languages - Personnel	\$	316,747	\$	316,747	\$	316,747
11111	\$	143,114	\$	151,105	\$	138,858	\$	138,858	Languages - Benefits	\$	126,200	\$	126,200	\$	126,200
11111	\$	262	\$	37	\$	400	\$	400	Languages - Materials & Services	\$	400	\$	400	\$	400
	\$	450,751	\$	485,464	\$	509,303	\$	509,303	Total Languages	\$	443,347	\$	443,347	\$	443,347
11121	\$	33,245	\$	34,058	\$	35,483	\$	35,483	Computer Applications - Personnel	\$	44,144	\$	44,144	\$	44,144
11121	\$	11,247	\$	11,436	\$	8,774	\$	8,774	Computer Applications - Benefits	\$	8,774	\$	8,774	\$	8,774
11121	\$	-	\$	-	\$	-	\$	-	Computer Applications - Materials & Services	\$	-	\$	-	\$	-
	\$	44,491	\$	45,494	\$	44,257	\$	44,257	Total Computer Applications	\$	52,919	\$	52,919	\$	52,919

Instruction

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted	
11123	\$	68,504	\$	124,073	\$	128,073	\$	128,073	Advanced Manufacturing - Personnel	\$	133,195	\$	133,195
11123	\$	45,336	\$	76,442	\$	92,890	\$	92,890	Advanced Manufacturing - Benefits	\$	102,637	\$	102,637
11123	\$	55,212	\$	44,585	\$	22,740	\$	22,740	Advanced Manufacturing - Materials & Services	\$	22,740	\$	22,740
	\$	169,052	\$	245,101	\$	243,703	\$	243,703	Total Advanced Manufacturing	\$	258,572	\$	258,572
11124	\$	77,439	\$	181,024	\$	172,795	\$	172,795	Aviation Technology - Personnel	\$	183,365	\$	183,365
11124	\$	39,744	\$	82,692	\$	87,106	\$	87,106	Aviation Technology - Benefits	\$	100,754	\$	100,754
11124	\$	133,768	\$	74,917	\$	69,048	\$	69,048	Aviation Technology - Materials & Services	\$	94,030	\$	94,030
	\$	250,951	\$	338,634	\$	328,949	\$	328,949	Total Aviation Technology	\$	378,149	\$	378,149
11125	\$	22,851	\$	18,719	\$	24,070	\$	39,970	Emergency Medical - Personnel	\$	49,963	\$	49,963
11125	\$	6,388	\$	5,472	\$	6,637	\$	6,637	Emergency Medical - Benefits	\$	6,637	\$	6,637
11125	\$	1,213	\$	1,024	\$	2,000	\$	3,000	Emergency Medical - Materials & Services	\$	2,000	\$	2,000
	\$	30,452	\$	25,215	\$	32,707	\$	49,607	Total Emergency Medical	\$	58,600	\$	58,600
11126	\$	82,806	\$	69,482	\$	70,511	\$	70,511	Construction Technology - Personnel	\$	72,979	\$	72,979
11126	\$	32,913	\$	30,103	\$	28,673	\$	28,673	Construction Technology - Benefits	\$	37,150	\$	37,150
11126	\$	32,299	\$	17,241	\$	15,175	\$	15,175	Construction Technology - Materials & Services	\$	15,175	\$	15,175
	\$	148,018	\$	116,825	\$	114,359	\$	114,359	Total Construction Technology	\$	125,304	\$	125,304
11127	\$	607,357	\$	560,021	\$	663,835	\$	646,835	Nursing - Personnel	\$	696,470	\$	696,470
11127	\$	230,167	\$	224,154	\$	276,093	\$	276,093	Nursing - Benefits	\$	266,726	\$	266,726
11127	\$	47,947	\$	41,405	\$	38,810	\$	50,810	Nursing - Materials & Services	\$	38,810	\$	38,810
	\$	885,471	\$	825,580	\$	978,738	\$	973,738	Total Nursing	\$	1,002,006	\$	1,002,006
11128	\$	18,545	\$	39,602	\$	26,560	\$	26,560	Early Childhood Ed - Personnel	\$	52,000	\$	52,000
11128	\$	3,809	\$	6,360	\$	5,899	\$	5,899	Early Childhood Ed - Benefits	\$	11,000	\$	11,000
11128	\$	87	\$	-	\$	800	\$	800	Early Childhood Ed - Materials & Services	\$	800	\$	800
	\$	22,441	\$	45,962	\$	33,259	\$	33,259	Total Early Childhood Education	\$	63,800	\$	63,800
11130	\$	120,065	\$	112,599	\$	115,359	\$	115,359	Electro-Mechanical Technical - Personnel	\$	183,147	\$	183,147
11130	\$	54,628	\$	57,414	\$	53,320	\$	51,920	Electro-Mechanical Technical - Benefits	\$	89,084	\$	89,084
11130	\$	6,981	\$	6,807	\$	10,145	\$	10,545	Electro-Mechanical Technical - Materials & Services	\$	10,545	\$	10,545
	\$	181,675	\$	176,819	\$	178,824	\$	177,824	Total Electro-Mechanical Technical	\$	282,776	\$	282,776
11131	\$	81,139	\$	80,895	\$	91,499	\$	75,599	Health Sciences - Personnel	\$	78,260	\$	78,260
11131	\$	33,724	\$	36,976	\$	42,621	\$	42,621	Health Sciences - Benefits	\$	45,288	\$	45,288
11131	\$	5,245	\$	3,849	\$	7,220	\$	6,220	Health Sciences - Materials & Services	\$	7,120	\$	7,120
	\$	120,108	\$	121,720	\$	141,341	\$	124,441	Total Health Sciences	\$	130,667	\$	130,667
11142	\$	-	\$	-	\$	-	\$	-	SBDC - Personnel	\$	8,868	\$	8,868

Instruction

Dept#	22-23	23-24	Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
11142	\$ -	\$ -	\$ -	\$ -	SBDC - Benefits	\$ -	\$ -	\$ -
11142	\$ 99,062	\$ -	\$ 40,000	\$ -	SBDC - Materials & Services	\$ -	\$ -	\$ -
	<b>\$ 99,062</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>Total Small Business Development Center</b>	<b>\$ 8,868</b>	<b>\$ 8,868</b>	<b>\$ 8,868</b>
11161	89,285	57,072	\$ 72,618	\$ 72,618	Pre-College & ESOL - Personnel	\$ 72,618	\$ 72,618	\$ 72,618
11161	29,621	13,550	\$ 30,777	\$ 30,777	Pre-College & ESOL - Benefits	\$ 34,177	\$ 34,177	\$ 34,177
11161	1,468	11,688	\$ 800	\$ 800	Pre-College & ESOL - Materials & Services	\$ 800	\$ 800	\$ 800
	<b>120,374</b>	<b>82,310</b>	<b>\$ 104,195</b>	<b>\$ 104,195</b>	<b>Total Pre-College &amp; ESOL</b>	<b>\$ 107,595</b>	<b>\$ 107,595</b>	<b>\$ 107,595</b>
	<b>\$ 2,478,197</b>	<b>\$ 2,583,991</b>	<b>\$ 2,733,779</b>	<b>\$ 2,914,079</b>	<b>Instruction Personnel</b>	<b>\$ 2,973,502</b>	<b>\$ 2,973,502</b>	<b>\$ 2,973,502</b>
	<b>\$ 1,044,129</b>	<b>\$ 1,115,469</b>	<b>\$ 1,190,738</b>	<b>\$ 1,189,338</b>	<b>Instruction Benefits</b>	<b>\$ 1,301,730</b>	<b>\$ 1,301,730</b>	<b>\$ 1,301,730</b>
	<b>\$ 404,654</b>	<b>\$ 214,452</b>	<b>\$ 228,950</b>	<b>\$ 206,050</b>	<b>Instruction Materials &amp; Services</b>	<b>\$ 216,933</b>	<b>\$ 216,933</b>	<b>\$ 216,933</b>
	<b>\$ 3,926,980</b>	<b>\$ 3,913,912</b>	<b>\$ 4,153,467</b>	<b>\$ 4,309,467</b>	<b>Total Instruction</b>	<b>\$ 4,492,164</b>	<b>\$ 4,492,164</b>	<b>\$ 4,492,164</b>

Academic Support

Dept#	22-23		23-24		Adopted		24-25 Adj		Department/Account		25-26 Proposed		25-26 Approved		25-26 Adopted	
11201	\$	249,354	\$	275,702	\$	216,004	\$	216,004	Instruction Administration Personnel		\$	188,464	\$	188,464	\$	188,464
11201	\$	137,587	\$	129,118	\$	110,191	\$	110,191	Instruction Administration Benefits		\$	108,578	\$	108,578	\$	108,578
11201	\$	10,167	\$	11,028	\$	12,700	\$	13,700	Instruction Administration Materials & Services		\$	12,700	\$	12,700	\$	12,700
	\$	397,108	\$	415,848	\$	338,894	\$	339,894	Total Instruction Administration		\$	309,742	\$	309,742	\$	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	\$	25,000	\$	25,000
	\$	13,068	\$	11,369	\$	25,000	\$	25,000	Total Staff Development		\$	25,000	\$	25,000	\$	25,000
11207	\$	69,928	\$	68,472	\$	116,853	\$	116,853	Accreditation & Assessment Personnel		\$	121,512	\$	121,512	\$	121,512
11207	\$	31,869	\$	39,199	\$	57,570	\$	57,570	Accreditation & Assessment Benefits		\$	42,112	\$	42,112	\$	42,112
11207	\$	94,922	\$	58,234	\$	38,550	\$	38,550	Accreditation & Assessment Materials & Service		\$	38,550	\$	38,550	\$	38,550
	\$	196,719	\$	165,905	\$	212,973	\$	212,973	Total Accreditation & Assessment		\$	202,174	\$	202,174	\$	202,174
11221	\$	95,344	\$	106,415	\$	163,053	\$	163,053	Library Personnel		\$	150,961	\$	150,961	\$	150,961
11221	\$	42,674	\$	41,560	\$	60,920	\$	60,920	Library Benefits		\$	75,870	\$	75,870	\$	75,870
11221	\$	34,762	\$	25,738	\$	27,780	\$	29,780	Library Materials & Services		\$	27,980	\$	27,980	\$	27,980
	\$	172,780	\$	173,713	\$	251,753	\$	253,753	Total Library		\$	254,811	\$	254,811	\$	254,811
	\$	418,759	\$	452,400	\$	495,910	\$	495,910	Academic Support Personnel		\$	460,937	\$	460,937	\$	460,937
	\$	213,166	\$	210,313	\$	228,681	\$	228,681	Academic Support Benefits		\$	226,560	\$	226,560	\$	226,560
	\$	147,749	\$	104,121	\$	104,030	\$	107,030	Academic Support Materials & Services		\$	104,230	\$	104,230	\$	104,230
	\$	779,674	\$	766,835	\$	828,621	\$	831,621	Total Academic Support		\$	791,727	\$	791,727	\$	791,727

Student Services

Dept#	22-23		23-24		24-25 Adopted		24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted				
11302	\$	393,095	\$	285,037	\$	287,247	\$	287,247	Registrar Personnel	\$	311,741	\$	311,741	\$	311,741
11302	\$	191,251	\$	135,113	\$	158,192	\$	158,192	Registrar Benefits	\$	195,582	\$	195,582	\$	195,582
11302	\$	71,300	\$	100,674	\$	93,600	\$	126,900	Registrar Materials & Services	\$	123,600	\$	123,600	\$	123,600
	\$	655,646	\$	520,824	\$	539,040	\$	572,340	Total Enrollment Services	\$	630,924	\$	630,924	\$	630,924
11303	\$	155,305	\$	266,708	\$	181,768	\$	181,768	Student Support Services Personnel	\$	404,132	\$	404,132	\$	404,132
11303	\$	75,103	\$	125,507	\$	83,459	\$	83,459	Student Support Services Benefits	\$	234,058	\$	234,058	\$	234,058
11303	\$	24,644	\$	12,577	\$	33,380	\$	31,380	Student Support Services Materials & Services	\$	31,380	\$	31,380	\$	31,380
	\$	255,052	\$	404,792	\$	298,607	\$	296,607	Total Student Support Services	\$	669,571	\$	669,571	\$	669,571
11309	\$	94,588	\$	184,714	\$	248,882	\$	248,882	Recruitment Personnel	\$	63,522	\$	63,522	\$	63,522
11309	\$	45,754	\$	105,629	\$	153,506	\$	153,506	Recruitment Benefits	\$	43,337	\$	43,337	\$	43,337
11309	\$	14,514	\$	14,645	\$	23,214	\$	23,214	RecruitmentMaterials & Services	\$	23,214	\$	23,214	\$	23,214
	\$	154,856	\$	304,988	\$	425,602	\$	425,602	Total Recruitment	\$	130,073	\$	130,073	\$	130,073
11333	\$	-	\$	-	\$	10,000	\$	22,850	Athletics Personnel	\$	27,850	\$	27,850	\$	27,850
11333	\$	-	\$	-	\$	-	\$	2,150	Athletics Benefits	\$	1,610	\$	1,610	\$	1,610
11333	\$	4,415	\$	9,042	\$	4,400	\$	16,400	Athletics Materials & Services	\$	16,751	\$	16,751	\$	16,751
	\$	4,415	\$	9,042	\$	14,400	\$	41,400	Total Athletics	\$	46,211	\$	46,211	\$	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	\$	807,246	\$	807,246
	\$	312,108	\$	366,249	\$	395,157	\$	397,307	Student Services Benefits	\$	474,587	\$	474,587	\$	474,587
	\$	135,324	\$	136,938	\$	154,594	\$	197,894	Student Services Materials & Services	\$	194,945	\$	194,945	\$	194,945
	\$	1,117,846	\$	1,239,646	\$	1,277,648	\$	1,335,948	Total Student Services	\$	1,476,778	\$	1,476,778	\$	1,476,778

College Support

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

College Support

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

Financial Aid

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

Facilities

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

Dept#	Summary Grants Fund				Department/Account	25-26	25-26	25-26
	22-23	23-24	24-25 Adopted	24-25 Adj		Proposed	Approved	Adopted
	<b>\$ 407,310</b>	<b>\$ 307,060</b>	<b>\$ 2,127,127</b>	<b>\$ 2,127,127</b>	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	\$ 6,714,701	\$ 5,727,754	\$ 5,330,114	\$ 9,306,872	Grant Revenue	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
	\$ -	\$ 40,000	\$ -	\$ -	Transfer In From The General Fund	\$ 40,000	\$ 40,000	\$ 40,000
	\$ 414,798	\$ 385,543	\$ -	\$ -	Transfer in From Other Funds	\$ 550,000	\$ 550,000	\$ 550,000
	<b>\$7,536,809</b>	<b>\$6,460,357</b>	<b>\$ 7,457,241</b>	<b>\$ 11,433,999</b>	<b>Total Resources</b>	<b>\$ 13,590,000</b>	<b>\$ 13,590,000</b>	<b>\$ 13,590,000</b>
	\$ 1,941,577	\$ 2,057,807	\$ 1,793,182	\$ 4,916,904	Personnel	\$ 5,040,000	\$ 5,040,000	\$ 5,040,000
	\$ 783,700	\$ 849,497	\$ 845,514	\$ -	Benefits	\$ 480,000	\$ 480,000	\$ 480,000
	\$ 3,401,670	\$ 1,971,806	\$ 4,784,824	\$ 4,714,855	Materials & Services	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
	\$ -	\$ -	\$ -	\$ 362,847	Financial Aid			
	\$ -	\$ 626,462	\$ -	\$ 1,380,172	Capital Outlay	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
	\$ 6,126,947	\$ 5,505,572	\$ 7,423,520	\$ 11,374,778	Expenses	\$ 13,020,000	\$ 13,020,000	\$ 13,020,000
	\$ -	\$ -	\$ -	\$ -	Transfer Out to General Fund	\$ -	\$ -	\$ -
	\$ 313,082	\$ 385,543	\$ -	\$ 25,500	Transfer Out to Other Funds	\$ 570,000	\$ 570,000	\$ 570,000
	<b>\$6,440,029</b>	<b>\$5,891,115</b>	<b>\$ 7,423,520</b>	<b>\$ 11,400,278</b>	<b>Total Requirements</b>	<b>\$ 13,590,000</b>	<b>\$ 13,590,000</b>	<b>\$ 13,590,000</b>
	<b>\$1,096,780</b>	<b>\$ 569,243</b>	<b>\$ 33,721</b>	<b>\$ 33,721</b>	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## State Capital Projects

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

## Readiness Center Insurance Claim

Fund	22-23	23-24	24-25 Adopted	23-24 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ 75,805	\$ 35,278	\$ -	\$ -	<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -
30000	\$ 268,661	\$ 44,997	\$ -	\$ -	Revenues	\$ -	\$ -	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Total Transfer In	\$ -	\$ -	\$ -
	<b>\$ 344,465</b>	<b>\$ 80,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
30000	\$ 840	\$ -	\$ -	\$ -	Readiness Center Insurance - Personnel	\$ -	\$ -	\$ -
30000	\$ 234	\$ -	\$ -	\$ -	Readiness Center Insurance - Benefits	\$ -	\$ -	\$ -

30000	\$	122,345	\$	20,336	\$	-	\$	-	Readiness Center Insurance - Materials & Servc	\$	-	\$	-	\$	-
	\$	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	25-26 Approved	25-26 Adopted
	\$ -	\$ 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 & Ser	\$ -	\$ -	\$ -
30000	\$ -	\$ -	\$ -	\$ -	Learning Commons Insurance - Capital Outlay	\$ -	\$ -	\$ -
	\$ -	\$ 10,429	\$ 40,153	\$ 74,721	Learning Commons Insurance Projects Expense	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	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	25-26 Approved	25-26 Adopted
	\$ -	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ 6,684,782	\$ 6,684,782	\$ 6,684,782
	\$ -	\$ -	\$ -	\$ 6,789,733	Revenues	\$ -	\$ -	\$ -

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

				Summary Capital				
22-23	23-24	24-25 Adopted	23-24 Adj	Description	25-26 Proposed	25-26 Approved	25-26 Adopted	
\$ 75,805	\$ 94,093	\$ 40,153	\$ 74,721	Beginning Fund Balance	\$ 6,684,782	\$ 6,684,782	\$ 6,684,782	
\$ 268,661	\$ 44,997	\$ -	\$ 12,289,733	Revenue	\$ 5,500,000	\$ 5,500,000	\$ 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	\$ 12,184,782	\$ 12,184,782	
\$ 840	\$ -	\$ -	\$ -	Personnel	\$ -	\$ -	\$ -	
\$ 234	\$ -	\$ -	\$ -	OPE	\$ -	\$ -	\$ -	
\$ 122,345	\$ 30,765	\$ 40,153	\$ 2,064,454	M&S	\$ 1,884,782	\$ 1,884,782	\$ 1,884,782	
\$ 214,746	\$ 59,939	\$ -	\$ 10,300,000	Capital Outlay	\$ 10,300,000	\$ 10,300,000	\$ 10,300,000	
\$ 338,164	\$ 90,703	\$ 40,153	\$ 12,364,454	Expenses	\$ 12,184,782	\$ 12,184,782	\$ 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	\$ 12,184,782	\$ 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	25-26 Approved	25-26 Adopted
	\$ (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	\$ 1,656,742	\$ 1,656,742
					TOTAL TRANSFERS IN			
	\$ 2,014,508	\$ 2,161,742	\$ 2,191,044	\$ 9,179,494	TOTAL RESOURCES	\$ 1,656,742	\$ 1,656,742	\$ 1,656,742
17010	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	District General Obligation Bond - Debt	\$ 1,656,742	\$ 1,656,742	\$ 1,656,742
	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	District General Obligation Bond Expenses	\$ 1,656,742	\$ 1,656,742	\$ 1,656,742
					Total Transfers Out			
	\$ 1,703,547	\$ 1,751,447	\$ 1,794,200	\$ 8,764,245	TOTAL REQUIREMENTS	\$ 1,656,742	\$ 1,656,742	\$ 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	25-26 Approved	25-26 Adopted
	\$ 22,276	\$ 362,145	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
17011	\$ 287,952	\$ 283,731	\$ 458,759	\$ 458,759	Pension Obligation Bond Revenues	\$ 482,496	\$ 482,496	\$ 482,496
	\$ 310,228	\$ 645,876	\$ 458,759	\$ 458,759	TOTAL RESOURCES	\$ 482,496	\$ 482,496	\$ 482,496
17011	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	Pension Obligation Bond - Debt	\$ 482,496	\$ 482,496	\$ 482,496
	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	Pension Obligation Bond Expenses	\$ 482,496	\$ 482,496	\$ 482,496
					Total Transfers Out			
	\$ 417,720	\$ 436,943	\$ 458,759	\$ 458,759	TOTAL REQUIREMENTS	\$ 482,496	\$ 482,496	\$ 482,496
	\$ (107,492)	\$ 208,934	\$ -	\$ -	ENDING FUND BALANCE	\$ -	\$ -	\$ -

**FFC 2013 Nix Property Bond**

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ -	\$ -	\$ -	\$ 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	\$ 123,680	\$ 123,680
	\$ 123,590	\$ 123,703	\$ 123,733	\$ 123,733	TOTAL RESOURCES	\$ 123,680	\$ 123,680	\$ 123,680
17012	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	FFC 2013 Nix Property Bond- Debt	\$ 123,680	\$ 123,680	\$ 123,680
	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	FFC 2013 Nix Property BondExpenses	\$ 123,680	\$ 123,680	\$ 123,680
					Total Transfers Out			
	\$ 123,590	\$ 115,851	\$ 123,733	\$ 123,733	TOTAL REQUIREMENTS	\$ 123,680	\$ 123,680	\$ 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	25-26 Approved	25-26 Adopted
	\$ 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	25-26 Approved	25-26 Adopted
	\$ -	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ -
	\$ -	\$ (0)	\$ -	\$ -	ENDING FUND BALANCE	\$ -	\$ -	\$ -

				Summary Debt Service			
22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
\$ (399,245)	\$ 693,155	\$ 396,844	\$ 418,147	Beginning Fund Balance	\$ -	\$ -	\$ -
\$ 2,727,470	\$ 2,114,463	\$ 2,252,959	\$ 9,227,959	Revenue	\$ 2,139,238	\$ 2,139,238	\$ 2,139,238
\$ 1,196,730	\$ 1,089,917	\$ 1,091,147	\$ 1,083,295	Transfer In From General Fund	\$ 123,680	\$ 123,680	\$ 123,680
\$ -	\$ -	\$ -	\$ -	Transfer in From Other Funds	\$ -	\$ -	\$ -
\$ 3,524,955	\$ 3,897,535	\$ 3,740,949	\$ 10,729,400	Total Resources	\$ 2,262,918	\$ 2,262,918	\$ 2,262,918
\$ 3,321,486	\$ 3,270,455	\$ 3,344,105	\$ 10,314,151	Debt Service	\$ 2,262,918	\$ 2,262,918	\$ 2,262,918
\$ 3,321,486	\$ 3,270,455	\$ 3,344,105	\$ 10,314,151	Expenses	\$ 2,262,918	\$ 2,262,918	\$ 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	\$ 2,262,918	\$ 2,262,918
\$ 203,469	\$ 627,080	\$ 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	25-26 Approved	25-26 Adopted
	\$ 34,969	\$ (10,030)	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
	181,430	106,194	\$ 123,960	123,960	Bookstore Revenues	\$ 123,000	\$ 123,000	\$ 123,000
	\$ 53,153	\$ 83,582	\$ 67,583	\$ 67,583	BOOKSTORE-TRANFSER FROM EF/GF	\$ 88,000	\$ 88,000	\$ 88,000
12100	\$ 269,552	\$ 179,746	\$ 191,543	\$ 191,543	TOTAL RESOURCES	\$ 211,000	\$ 211,000	\$ 211,000
12100	\$ 49,470	\$ 53,327	\$ 56,430	\$ 56,430	Bookstore- Personnel	\$ 56,429	\$ 56,429	\$ 56,429
12100	\$ 20,530	\$ 29,294	\$ 27,189	\$ 27,189	Bookstore- Benefits	\$ 41,340	\$ 41,340	\$ 41,340
12100	\$ 199,418	\$ 105,649	\$ 107,925	\$ 107,925	Bookstore- Materials&Services	\$ 113,230	\$ 113,230	\$ 113,230
	\$ 269,418	\$ 188,270	\$ 191,543	\$ 191,543	Total Bookstore Expenses	\$ 211,000	\$ 211,000	\$ 211,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -	\$ -	\$ -
	\$ 269,418	\$ 188,270	\$ 191,543	\$ 191,543	TOTAL REQUIREMENTS	\$ 211,000	\$ 211,000	\$ 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	25-26 Approved	25-26 Adopted
	\$ (14)	\$ (396)	\$ (0)	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
12200	197,401	178,607	140,150	140,150	Hospitality Program Revenues	\$ 133,750	\$ 133,750	\$ 133,750
	\$ 88,839	\$ 87,882	\$ 160,000	\$ 160,000	TRANSFER IN FROM EF	\$ 160,000	\$ 160,000	\$ 160,000
	\$ 286,226	\$ 266,092	\$ 300,150	\$ 300,150	TOTAL RESOURCES	\$ 293,750	\$ 293,750	\$ 293,750
12200	\$ 105,972	\$ 105,845	\$ 105,516	\$ 105,516	Hospitality Program- Personnel	\$ 108,699	\$ 108,699	\$ 108,699
12200	\$ 59,196	\$ 59,399	\$ 64,864	\$ 64,864	Hospitality Program- Benefits	\$ 74,044	\$ 74,044	\$ 74,044
12200	\$ 121,058	\$ 107,883	\$ 126,275	\$ 126,275	Hospitality Program- Materials & Services	\$ 111,007	\$ 111,007	\$ 111,007
	\$ 286,226	\$ 273,128	\$ 296,655	\$ 296,655	Total Expenses	\$ 293,750	\$ 293,750	\$ 293,750

Total Transfers Out

\$	286,226	\$	273,128	\$	296,655	\$	296,655	TOTAL REQUIREMENTS	\$	293,750	\$	293,750	\$	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	25-26 Approved	25-26 Adopted
	\$ 7,279	\$ -	\$ -	\$ -	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
	\$ 138,543	\$ 143,201	\$ 150,000	\$ 150,000	EF-RESIDENCE HALL-REVENUE	\$ 119,000	\$ 119,000	\$ 119,000
	\$ 30,571	\$ 28,918	\$ -	\$ -	EF-RES HALL-FUNDS TRANSFER	\$ -	\$ -	\$ -
12300	\$ 176,394	\$ 172,119	\$ 150,000	\$ 150,000	TOTAL RESOURCES	\$ 119,000	\$ 119,000	\$ 119,000
12300	\$ 101,835	\$ 116,670	\$ 142,740	\$ 142,740	RESIDENCE HALL-- Personnel	\$ 89,342	\$ 89,342	\$ 89,342
12300	\$ 42,801	\$ 44,754	\$ 37,841	\$ 37,841	RESIDENCE HALL- Benefits	\$ 20,168	\$ 20,168	\$ 20,168
12300	\$ 23,758	\$ 1,331	\$ 9,459	\$ 9,459	RESIDENCE HALL- Materials&Services	\$ 9,489	\$ 9,489	\$ 9,489
	\$ 168,394	\$ 162,756	\$ 190,040	\$ 190,040	Total RESIDENCE HALL Expenses	\$ 119,000	\$ 119,000	\$ 119,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -	\$ -	\$ -
	\$ 168,394	\$ 162,756	\$ 190,040	\$ 190,040	TOTAL REQUIREMENTS	\$ 119,000	\$ 119,000	\$ 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	25-26 Approved	25-26 Adopted
	\$ 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	\$ 200,000	\$ 200,000
	\$ 284,827	\$ 284,287	\$ 288,379	\$ 288,379	TOTAL RESOURCES	\$ 200,000	\$ 200,000	\$ 200,000
12400	\$ 18,999	\$ 16,810	\$ 21,699	\$ 21,699	Building Lease- Personnel	\$ 21,921	\$ 21,921	\$ 21,921
12400	\$ 12,342	\$ 10,758	\$ 12,755	\$ 12,755	Building Lease- Benefits	\$ 14,079	\$ 14,079	\$ 14,079

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

#### Adult Continuing Education

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ 87,138	\$ 47,013	\$ 25,000	\$ 25,000	BEGINNING FUND BALANCE	\$ 45,000	\$ 45,000	\$ 45,000
	Dept. Consolidation							
12500	\$ 55,563	\$ 109,821	\$ 90,000	\$ 105,000	Adult Continuing Education Revenues	\$ 80,000	\$ 80,000	\$ 80,000
	TRANSFER IN GF							
	\$ 142,701	\$ 156,835	\$ 115,000	\$ 130,000	TOTAL RESOURCES	\$ 125,000	\$ 125,000	\$ 125,000
12500	\$ 55,671	\$ 72,526	\$ 81,645	\$ 81,645	Adult Continuing Education- Personnel	\$ 76,799	\$ 76,799	\$ 76,799
12500	\$ 20,878	\$ 19,789	\$ 29,066	\$ 29,066	Adult Continuing Education- Benefits	\$ 29,066	\$ 29,066	\$ 29,066
12500	\$ 20,140	\$ 18,963	\$ 3,945	\$ 18,945	Adult Continuing Education- Materials & S	\$ 19,135	\$ 19,135	\$ 19,135
	\$ 96,689	\$ 111,278	\$ 114,656	\$ 129,656	Total Adult Continuing Education Expense:	\$ 125,000	\$ 125,000	\$ 125,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -	\$ -	\$ -
	\$ 96,689	\$ 111,278	\$ 114,656	\$ 129,656	TOTAL REQUIREMENTS	\$ 125,000	\$ 125,000	\$ 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	25-26 Approved	25-26 Adopted
	\$ 48,031	\$ 48,263	\$ 30,000	\$ 30,000	BEGINNING FUND BALANCE	\$ 18,000	\$ 18,000	\$ 18,000
	Dept. Consolidation							
12600	\$ 67,779	\$ 49,958	\$ 64,000	\$ 64,000	Health & Safety Adult Education Revenue	\$ 45,963	\$ 45,963	\$ 45,963
	\$ 115,810	\$ 98,222	\$ 94,000	\$ 94,000	TOTAL RESOURCES	\$ 63,963	\$ 63,963	\$ 63,963

12600	\$	27,403	\$	26,407	\$	26,895	\$	26,895	Health & Safety Adult Education- Person	\$	27,321	\$	27,321	\$	27,321
12600	\$	6,640	\$	7,382	\$	6,779	\$	6,779	Health & Safety Adult Education- Benefits	\$	8,868	\$	8,868	\$	8,868
12600	\$	33,504	\$	26,412	\$	30,755	\$	30,755	Health & Safety Adult Education- Materia	\$	27,775	\$	27,775	\$	27,775
	\$	67,547	\$	60,201	\$	64,429	\$	64,429	Total Health & Safety Adult Education Exp	\$	63,963	\$	63,963	\$	63,963
Total Transfers Out															
	\$	67,547	\$	60,201	\$	64,429	\$	64,429	TOTAL REQUIREMENTS	\$	63,963	\$	63,963	\$	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		25-26 Approved		25-26 Adopted	
	\$	-	\$	-	\$	-	\$	1,300	BEGINNING FUND BALANCE	\$	1,300	\$	1,300	\$	1,300
14400	\$	-	\$	2,500	\$	-	\$	-	Construction Trades Revenues	\$	5,000	\$	5,000	\$	5,000
14400	TRANSFER IN FROM GF														
14400	\$	-	\$	2,500	\$	-	\$	1,300	TOTAL RESOURCES	\$	6,300	\$	6,300	\$	6,300
14400	\$	-	\$	1,200	\$	-	\$	1,300	Total Expenses	\$	6,300	\$	6,300	\$	6,300
Total Transfers Out															
	\$	-	\$	1,200	\$	-	\$	1,300	TOTAL REQUIREMENTS	\$	6,300	\$	6,300	\$	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		25-26 Approved		25-26 Adopted	
	\$	-	\$	3,357	\$	5,699	\$	8,999	BEGINNING FUND BALANCE	\$	-	\$	-	\$	-
14500	\$	3,357	\$	28,356	\$	5,000	\$	100,000	Advanced Manufacturing Revenues	\$	100,000	\$	100,000	\$	100,000
14500	TRANSFER IN FROM GF														

14500	\$	3,357	\$	31,712	\$	10,699	\$	108,999	TOTAL RESOURCES	\$	100,000	\$	100,000	\$	100,000
14500	\$	-	\$	22,713	\$	10,699	\$	108,999	Total Expenses	\$	100,000	\$	100,000	\$	100,000
									Total Transfers Out						
	\$	-	\$	22,713	\$	10,699	\$	108,999	TOTAL REQUIREMENTS	\$	100,000	\$	100,000	\$	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	25-26 Approved	25-26 Adopted
	\$ -	\$ -	\$ 5,699	\$ 5,699	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
	\$ (13,555)	\$ -	\$ -	\$ -	DUEL CR REVENUE	\$ -	\$ -	\$ -
	\$ 135,663	\$ 134,176	\$ 96,000	\$ 96,000	GF-DUAL CR ENROLL-TRANSFER FROM GE	\$ 90,000	\$ 90,000	\$ 90,000
14600	\$ 122,108	\$ 134,176	\$ 101,699	\$ 101,699	TOTAL RESOURCES	\$ 90,000	\$ 90,000	\$ 90,000
14600	\$ 47,517	\$ 37,186	\$ 35,000	\$ 35,000	Dual Credit- Personnel	\$ 35,000	\$ 35,000	\$ 35,000
14600	\$ 13,606	\$ 12,523	\$ 5,050	\$ 5,050	Dual Credit- Benefits	\$ 5,000	\$ 5,000	\$ 5,000
14600	\$ 88,095	\$ 82,602	\$ 55,950	\$ 55,950	Dual Credit- Materials&Services	\$ 50,000	\$ 50,000	\$ 50,000
	\$ 149,218	\$ 132,311	\$ 96,000	\$ 96,000	Total Dual Credit Expenses	\$ 90,000	\$ 90,000	\$ 90,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -	\$ -	\$ -
	\$ 149,218	\$ 132,311	\$ 96,000	\$ 96,000	TOTAL REQUIREMENTS	\$ 90,000	\$ 90,000	\$ 90,000
	\$ (27,110)	\$ 1,866	\$ 5,699	\$ 5,699	ENDING FUND BALANCE	\$ -	\$ -	\$ -

22-23		23-24 Adopt		23-24 Adj		Summary Enterprise Description	24-25 Proposal	24-25 Approved	24-25 Adopted					
\$	201,817	\$	174,790	\$	112,777	\$	117,377	Beginning Fund Balance	\$	64,300	\$	64,300	\$	64,300
\$	890,930	\$	816,340	\$	815,110	\$	925,110	Revenue	\$	806,713	\$	806,713	\$	806,713
\$	135,663	\$	217,759	\$	96,000	\$	96,000	Transfer In From The General Fund	\$	178,000	\$	178,000	\$	178,000
\$	172,564	\$	116,800	\$	227,583	\$	227,583	Transfer in From Enterprise Funds	\$	160,000	\$	160,000	\$	160,000
\$	1,400,974	\$	1,325,689	\$	1,251,470	\$	1,366,070	Total Resources	\$	1,209,013	\$	1,209,013	\$	1,209,013
\$	406,867	\$	428,772	\$	469,926	\$	469,926	Personnel	\$	415,511	\$	415,511	\$	415,511
\$	175,992	\$	183,899	\$	183,543	\$	183,543	Benefits	\$	192,565	\$	192,565	\$	192,565
\$	493,632	\$	384,169	\$	358,008	\$	472,608	M&S	\$	440,937	\$	440,937	\$	440,937
\$	1,076,492	\$	996,840	\$	1,011,476	\$	1,126,077	Expenses	\$	1,049,013	\$	1,049,013	\$	1,049,013
\$	172,564	\$	151,846	\$	227,583	\$	227,583	Transfer Out	\$	160,000	\$	160,000	\$	160,000
\$	1,249,056	\$	1,148,686	\$	1,239,059	\$	1,353,660	Total Requirements	\$	1,209,013	\$	1,209,013	\$	1,209,013
\$	151,919	\$	177,003	\$	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	25-26 Approved	25-26 Adopted
	\$ 7,859	\$ 26,134	\$ 25,000	\$ 25,000	BEGINNING FUND BALANCE	\$ 76,000	\$ 76,000	\$ 76,000
14100	\$ -	\$ 88	\$ -	\$ -	Student Council Revenues	\$ -	\$ -	\$ -
	\$ 25,000	\$ 102,139	\$ 90,000	\$ 90,000	Total Transfer In	\$ 90,000	\$ 90,000	\$ 90,000
14100	\$ 32,859	\$ 128,361	\$ 115,000	\$ 115,000	TOTAL RESOURCES	\$ 166,000	\$ 166,000	\$ 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	\$ 90,700	\$ 90,700
	\$ 6,725	\$ 77,440	\$ 79,700	\$ 79,700	Total Student Council Expenses	\$ 90,700	\$ 90,700	\$ 90,700
	\$ -	\$ -	\$ 6,500	\$ 6,500	Total Transfers Out	\$ 6,500	\$ 6,500	\$ 6,500
	\$ 6,725	\$ 77,440	\$ 86,200	\$ 86,200	TOTAL REQUIREMENTS	\$ 97,200	\$ 97,200	\$ 97,200
	\$ 26,134	\$ 50,921	\$ 28,800	\$ 28,800	ENDING FUND BALANCE	\$ 68,800	\$ 68,800	\$ 68,800

**Phi Theta Kappa**

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ 2,173	\$ 2,173	\$ 5,000	\$ 5,000	BEGINNING FUND BALANCE	\$ 11,494	\$ 11,494	\$ 11,494
14200	\$ -		\$ -	\$ -	Phi Theta Kappa Revenue	\$ -	\$ -	\$ -
		\$ 6,500	\$ 6,500	\$ 6,500	Total Transfer In	\$ 6,500	\$ 6,500	\$ 6,500
14200	\$ 2,173	\$ 8,673	\$ 11,500	\$ 11,500	TOTAL RESOURCES	\$ 17,994	\$ 17,994	\$ 17,994
14200	\$ -	\$ -	\$ -	\$ -	Student Council- Personnel	\$ -	\$ -	\$ -
14200	\$ -	\$ -	\$ -	\$ -	Student Council- Benefits	\$ -	\$ -	\$ -
14200	\$ -	\$ 1,881	\$ 6,500	\$ 6,500	Student Council- Materials&Services	\$ 17,994	\$ 17,994	\$ 17,994

\$	-	\$	1,881	\$	6,500	\$	6,500	Total Student Council Expenses	\$	17,994	\$	17,994	\$	17,994
\$	-	\$	-	\$	-	\$	-	Total Transfers Out	\$	-	\$	-	\$	-
\$	-	\$	1,881	\$	6,500	\$	6,500	<b>TOTAL REQUIREMENTS</b>	\$	17,994	\$	17,994	\$	17,994
\$	2,173	\$	6,792	\$	5,000	\$	5,000	<b>ENDING FUND BALANCE</b>	\$	-	\$	-	\$	-

#### Federal Work Study Program

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

## Federal Aid

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ (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	\$ 2,446,000	\$ 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	\$ 2,446,000	\$ 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- Financial Aid	\$ 2,446,000	\$ 2,446,000	\$ 2,446,000
	\$ 1,501,043	\$ 1,802,396	\$ 1,330,000	\$ 2,446,000	Total Federal PELL Grant Program Expenses	\$ 2,446,000	\$ 2,446,000	\$ 2,446,000
	\$ -	\$ -	\$ -	\$ -	Total Transfers Out	\$ -	\$ -	\$ -
	\$ 1,501,043	\$ 1,802,396	\$ 1,330,000	\$ 2,446,000	TOTAL REQUIREMENTS	\$ 2,446,000	\$ 2,446,000	\$ 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	25-26 Approved	25-26 Adopted
	\$ (84,783)	\$ 211,772	\$ -		BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
11604	\$ 699,378	\$ 1,108,510	\$ 960,000	\$ 800,000	Scholarship Revenues	\$ 1,180,000	\$ 1,180,000	\$ 1,180,000
	\$ 145,742	\$ 73,263	\$ 80,000	\$ 80,000	SCHOLARSHIP FUND-TRANSFER FROM GENERAL FI	\$ 80,000	\$ 80,000	\$ 80,000
	\$ 760,337	\$ 1,393,545	\$ 1,040,000	\$ 880,000	TOTAL RESOURCES	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
11604	\$ -	\$ -	\$ -	\$ -	Scholarship - Personnel	\$ -	\$ -	\$ -
11604	\$ -	\$ -	\$ -	\$ -	Scholarship - Benefits	\$ -	\$ -	\$ -

11604	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	Scholarship - Financial Aid	\$	1,260,000	\$	1,260,000	\$	1,260,000
	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	Total Scholarship Expenses	\$	1,260,000	\$	1,260,000	\$	1,260,000
	\$	-	\$	-	\$	-	\$	-	Total Transfers Out	\$	-	\$	-	\$	-
	\$	762,137	\$	1,142,693	\$	1,040,000	\$	880,000	<b>TOTAL REQUIREMENTS</b>	\$	1,260,000	\$	1,260,000	\$	1,260,000
	\$	(1,800)	\$	250,852	\$	-	\$	-	<b>ENDING FUND BALANCE</b>	\$	-	\$	-	\$	-

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Summary Trust and Agency Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ (95,290)	\$ 239,394	\$ 30,000	\$ 30,000	Beginning Fund Balance	\$ 87,494	\$ 87,494	\$ 87,494
	\$ -	\$ 88	\$ -	\$ -	Trust Agency Revenue	\$ -	\$ -	\$ -
	\$ 2,966,724	\$ 2,891,651	\$ 2,320,000	\$ 3,276,000	Federal Revenue	\$ 3,656,000	\$ 3,656,000	\$ 3,656,000
	\$ 172,601	\$ 181,902	\$ 176,500	\$ 176,500	Transfer In From The General Fund	\$ 176,500	\$ 176,500	\$ 176,500
	\$ -	\$ -	\$ -	\$ -	Transfer in From Other Funds	\$ -	\$ -	\$ -
	\$ 3,044,035	\$ 3,312,947	\$ 2,526,500	\$ 3,482,500	<b>Total Resources</b>	\$ 3,919,994	\$ 3,919,994	\$ 3,919,994
	\$ 29,146	\$ 14,786	\$ 29,350	\$ 29,350	Personnel	\$ 29,350	\$ 29,350	\$ 29,350
	\$ 311	\$ 223	\$ 650	\$ 650	Benefits	\$ 650	\$ 650	\$ 650
	\$ -	\$ 1,881	\$ 6,500	\$ 6,500	M&S	\$ 108,694	\$ 108,694	\$ 108,694
	\$ 2,970,485	\$ 3,022,529	\$ 2,449,700	\$ 3,405,700	Financial Aid	\$ 3,706,000	\$ 3,706,000	\$ 3,706,000
	\$ 29,457	\$ 16,890	\$ 36,500	\$ 36,500	Expenses	\$ 3,844,694	\$ 3,844,694	\$ 3,844,694
	\$ -	\$ -	\$ -	\$ -	Transfer Out to General Fund	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 6,500	\$ 6,500	Transfer Out to Other Funds	\$ 6,500	\$ 6,500	\$ 6,500
	\$ 29,457	\$ 16,890	\$ 43,000	\$ 43,000	<b>Total Requirements</b>	\$ 3,851,194	\$ 3,851,194	\$ 3,851,194
	\$ 3,014,579	\$ 3,296,057	\$ 2,483,500	\$ 3,439,500	<b>Ending Fund Balance</b>	\$ 68,800	\$ 68,800	\$ 68,800

## Facilities Reserve Fund

Dept#	22-23	23-24	24-25 Adopted	24-25 Adj	Department/Account	25-26 Proposed	25-26 Approved	25-26 Adopted
	\$ 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	25-26 Approved	25-26 Adopted
	\$ -	\$ (87,792)	\$ 500,000	\$ 500,000	BEGINNING FUND BALANCE	\$ 439,466	\$ 439,466	\$ 439,466
502000	\$ -	\$ 500,000	\$ -	\$ -	RESERVE-GE-TRANSFER FROM GENERAL FUND	\$ 310,534	\$ 310,534	\$ 310,534
502	\$ -	\$ 500,000	\$ -	\$ -	TOTAL TRANSFERS IN	\$ 310,534	\$ 310,534	\$ 310,534
	\$ -	\$ 412,208	\$ 500,000	\$ 500,000	TOTAL RESOURCES	\$ 750,000	\$ 750,000	\$ 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	\$	-	\$	-	\$	-
	\$	-	\$	-	\$	-	\$	-	<b>TOTAL REQUIREMENTS</b>	\$	-	\$	-	\$	-
	\$	-	\$	412,208	\$	500,000	\$	500,000	<b>ENDING FUND BALANCE</b>	\$	750,000	\$	750,000	\$	750,000

#### Summary Reserves

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

## 2025-26 Schedule of Interfund Transfers

					Debit	Credit
General Fund Interfund Transfers					Transfers Out	Transfers In
Interfund Transfers In						
10	49501	00	00000	00000	Transfer from Grants Funds to General Fund	\$ 20,000
Interfund Transfers Out						
10	91000	00	11142	00000	Transfer from General Fund to SBDC Grants Fund	\$ 40,000
10	91000	00	11604	00000	Transfer from General Fund to Scholarship Fund	\$ 80,000
10	91000	00	12100	00000	Transfer from General Fund to Campus Store Fund	\$ 88,000
10	91000	00	14100	00000	Transfer from General Fund to Student Council Fund	\$ 90,000
10	91000	00	14600	00000	Transfer from General Fund to Dual Credit Fund	\$ 90,000
10	91000	00	17012	00000	Transfer from General Fund to Debt Service Fund FFC Nix Property	\$ 123,680
10	91000	00	17912	00000	Transfer from General Fund to Reserve Fund	\$ 310,534
Subtotal General Fund					\$ 822,214	
Special Fund Interfund Transfers						
Interfund Transfers In						
20	49500	10	15300	24300	Transfer to SBDC Grants Fund from General Fund	\$ 40,000
60	49500	60	11604	00000	Transfer to Scholarship Fund from General Fund	\$ 80,000
50	49500	80	12100	00000	Transfer to Campus Store Fund from General Fund	\$ 88,000
61	91000	30	14100	00000	Transfer to Student Council Fund from General Fund	\$ 90,000
50	49500	10	14600	00000	Transfer to Dual Credit Fund from General Fund	\$ 90,000
30	49501	99	17012	00000	Transfer to Debt Service Fund FFC Nix Property from General Fund	\$ 123,680
70	49500	90	17912	00000	Transfer to Reserve Fund from General Fund	\$ 310,534
50	49501	80	12200	00000	Transfer to Café from Building Lease Fund	\$ 160,000
20	49501	50	11513	00000	Transfer to Grants Fund from Grants Fund Indirect Cost Revenue	\$ 550,000
61	49501	10	14200	00000	Transfer to Phi Theta Kappa Fund from Student Council Fund	\$ 6,500
Subtotal Special Funds					\$ 1,538,714	
Interfund Transfers Out						
20	91000	50	11513	00000	Transfer from Grants Fund to General Fund (budgeting account)	\$ 20,000
20	99810	50	11513	00000	Transfer from Grants Fund Indirect Cost Revenue to Grants Fund	\$ 550,000
50	91000	70	12400	00000	Transfer from Building Lease Fund to Café	\$ 160,000
61	91000	30	14100	00000	Transfer from Student Council Fund to Phi Theta Kappa Fund	\$ 6,500
Subtotal Special Funds					\$ 736,500	
Total Interfund Transfers					\$ 1,558,714	\$ 1,558,714

## **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

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## 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

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## BOND DEBT SERVICE

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

<i><b>Period Ending</b></i>	<i><b>Principal</b></i>	<i><b>Coupon</b></i>	<i><b>Interest</b></i>	<i><b>Debt Service</b></i>	<i><b>Annual Debt Service</b></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**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual FY Debt Service</b>
				10/1/2025			4,840.00	4,840.00	
<b>2026</b>	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	
<b>2027</b>	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	
<b>2028</b>	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

## **LEGAL DOCUMENTS**

## Budget Committee Notice

A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and Wasco Counties, State of Oregon to discuss the budget for fiscal year July 1, 2025 to June 30, 2026 will be held via Zoom at <https://cgcc.zoom.us/j/88081891429> on Tuesday, June 3, starting at 4:00 PM. A second meeting will be held via Zoom at <https://cgcc.zoom.us/j/88126646937> on Wednesday, June 4, starting at 4:00 PM. The purpose of these meetings is to receive the budget message and to receive comments from the public on the budget. A copy of the budget document may be inspected or obtained on or after June 3 at the Business Office or online at [cgcc.edu/budget](http://cgcc.edu/budget). This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs during scheduled public comment.

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*For publication date of May 28, 2025*

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(Publish once 5-30 days prior to First Budget Committee Meeting)

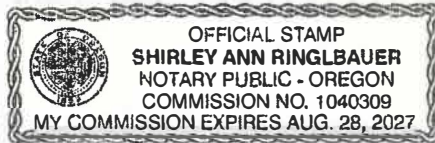
# Affidavit of Publication

STATE OF OREGON, {SS  
County of Wasco

I, Chelsea Marr, being first duly sworn, depose and say that I am the Publisher of the Columbia Gorge News, a newspaper of general circulation, printed in Salem, Oregon and published in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Notice of Budget Committee Meeting**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of one consecutive weeks in the following issues:  
May 28, 2025

*[Signature]*

Subscribed and sworn to before me this 28th day of May 2025



*Shirley Ann Ringlbauer*  
Notary Public for Oregon  
My commission expires 8-28-27

## BUDGET COMMITTEE NOTICE

A public meeting of the Budget Committee of Columbia Gorge Community College, Hood River and Wasco Counties, State of Oregon to discuss the budget for fiscal year July 1, 2025 to June 30, 2026 will be held via Zoom at <https://cgcc.zoom.us/j/88081891429> on Tuesday, June 3, starting at 4:00 PM.

A second meeting will be held via Zoom at <https://cgcc.zoom.us/j/88126646937> on Wednesday, June 4, starting at 4:00 PM.

The purpose of these meetings is to receive the budget message and to receive comments from the public on the budget. A copy of the budget document may be inspected or obtained on or after June 3 at the Business Office or online at [cgcc.edu/budget](https://cgcc.edu/budget).

This is a public meeting where deliberations of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs during scheduled public comment.

May 28, 2025

#282

**FORM CC-1****NOTICE OF BUDGET HEARING**

A public meeting of the Columbia Gorge Community College Board of Education will be held on June 17 at 5:30 p.m. virtually at 400 E Scenic Drive, The Dalles, Oregon. Instructions on how to join the meeting remotely through Zoom are published on the June 17 Board agenda. Public comments for the Board may be addressed to [trprince@cgcc.edu](mailto:trprince@cgcc.edu). The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Columbia Gorge Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office between the hours of 8:00 a.m. and 4:00 p.m., or online at [cgcc.edu](http://cgcc.edu). This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Sandra Buchanan, Interim Chief Financial Officer

Telephone: 541.506.6056

Email: [sbuchanan@cgcc.edu](mailto:sbuchanan@cgcc.edu)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Last Year 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$4,807,227	\$5,083,427	\$11,276,042
Current Year Property Taxes, other than Local Option Taxes	\$3,366,707	\$3,563,900	\$3,388,784
Tuition and Fees	\$3,352,432	\$3,388,700	\$3,393,700
Other Revenue from Local Sources	\$2,766,029	\$1,768,869	\$1,409,209
Revenue from State Sources	\$9,562,725	\$8,839,696	\$19,700,989
Revenue from Federal Sources	\$4,621,969	\$4,650,114	\$10,156,000
Interfund Transfers	\$2,545,291	\$899,633	\$1,558,714
All Other Budget Resources	\$0	\$0	\$0
<b>Total Resources</b>	<b>\$31,022,381</b>	<b>\$28,194,339</b>	<b>\$50,883,438</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	\$7,695,379	\$11,497,557	\$15,233,259
Materials & Services	\$2,472,965	\$10,364,045	\$11,459,502
Financial Aid	\$3,032,147	\$18,347	\$3,753,847
Capital Outlay	\$59,939	\$0	\$11,800,000
Debt Service	\$3,270,455	\$2,880,091	\$2,262,918
Interfund Transfers	\$2,214,299	\$899,633	\$1,558,714
Operating Contingency	\$0	\$0	\$1,600,000
All Other Expenditures	\$4,624,513	\$0	\$0
Unappropriated Ending Fund Balance & Reserves	\$7,652,683	\$2,534,665	\$3,215,199
<b>Total Requirements</b>	<b>\$31,022,381</b>	<b>\$28,194,338</b>	<b>\$50,883,438.26</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION</b>			
Instruction	\$3,913,912	\$7,519,557	\$8,398,164
FTE	43	43	43
Instructional Support	\$766,835	\$1,134,674	\$1,939,435
FTE	13	13	13
Student Services other than Student Loans and Financial Aid	\$2,636,065	\$2,776,283	\$6,684,778
FTE	13	13	13
Student Loans and Financial Aid	\$3,032,147	\$2,418,347	\$3,753,847
FTE	1	1	1
Community Services	\$3,200,000	\$3,292,265	\$3,906,000
FTE	19	19	19
Support Serv. other than Facilities Acquisition and Construction	\$3,018,762	\$3,391,331	\$3,980,621
FTE	21	21	21
Facilities Acquisition and Construction	\$1,317,223	\$1,347,492	\$13,583,763
FTE	8	8	8
Interfund Transfers	\$2,214,299	\$899,633	\$1,558,714
Debt Service	\$3,270,455	\$2,880,091	\$2,262,918
Operating Contingency	\$0	\$0	\$1,600,000
Unappropriated Ending Fund Balance and Reserves	\$7,652,683	\$2,534,665	\$3,215,199
<b>Total Requirements</b>	<b>\$31,022,381</b>	<b>\$28,194,338</b>	<b>\$50,883,438.26</b>
<b>Total FTE</b>	<b>118</b>	<b>118</b>	<b>118</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

For more information about the College's budget, please refer to the College's 2025-26 Budget Message which provides detail of the College's finances and additions or changes to the College's 2025-26 programs.

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed Last Year 2023-24	Rate or Amount Approved This Year 2024-25	Rate or Amount Approved Next Year 2024-25
Permanent Rate Levy (Rate Limit \$0.2703 per \$1,000)	\$0.2703 per \$1,000	\$0.2703 per \$1,000	\$0.2703 per \$1,000
Local Option Levy	na	na	na
Levy For General Obligation Bonds	\$1,751,450	\$1,656,742	\$1,738,449

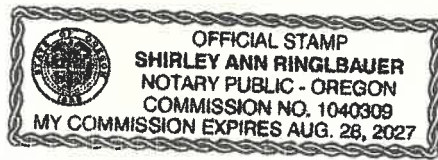
<b>STATEMENT OF INDEBTEDNESS</b>		
<b>LONG TERM DEBT</b>	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred July 1
General Obligation Bonds	\$13,000,000	\$0
Other Bonds (Pension Oblig & FFC)	\$1,462,000	\$0
Other Borrowings (Loan)	\$0	\$0
<b>Total</b>	<b>\$14,462,000</b>	<b>\$0</b>

# Affidavit of Publication

STATE OF OREGON, { SS  
County of Wasco

I, Chelsea Marr, being first duly sworn, depose and say that I am the Publisher of the Columbia Gorge News, a newspaper of general circulation, printed in Salem, Oregon and published in the aforesaid state and county of Wasco; that I know from my personal knowledge that the **Notice of Budget Hearing**, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for each of one consecutive weeks in the following issues:  
June 11, 2025

Subscribed and sworn to before me this 11th day of June 2025



Notary Public for Oregon  
My commission expires 8-28-27

## FORM CC-1 NOTICE OF BUDGET HEARING

A public meeting of the Columbia Gorge Community College Board of Education will be held on June 17 at 5:30 p.m. virtually at 400 E. Spruce Drive, Tillamook, Oregon. The meeting is being held in accordance with the provisions of the Oregon Open Meetings Law, ORS 66A.001-007. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Columbia Gorge Community College Board of Education. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Business Office located in the Board Room of the College at 1:00 p.m., or online at cgc.edu. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Sandra Buchanan, Interim Chief Financial Officer  
Telephone: 503.506.6056  
Email: sbuchanan@cgc.edu

FINANCIAL SUMMARY - RESOURCES		
TOTAL OF ALL FUNDS	Actual Last Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$4,807,227	\$5,093,427
Current Year Property Taxes, other than Local Option Taxes	\$3,366,707	\$3,366,707
Tuition and Fees	\$3,352,432	\$3,352,432
Other Revenue from Local Sources	\$1,108,869	\$1,108,869
Revenue from State Sources	\$9,562,725	\$9,562,725
Revenue from Federal Sources	\$4,621,869	\$4,621,869
Interfund Transfers	\$2,545,391	\$2,545,391
All Other Budget Resources	\$0	\$0
Total Resources	\$31,022,381	\$31,022,381

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Personnel Services	\$7,685,379	\$11,407,557
Materials & Services	\$2,472,965	\$10,364,045
Financial Aid	\$3,032,147	\$10,347
Capital Outlay	\$59,939	\$3,753,847
Debt Service	\$3,270,455	\$1,800,000
Interfund Transfers	\$2,214,299	\$2,262,918
Operating Contingency/	\$0	\$1,558,714
All Other Expenditures	\$4,624,513	\$1,600,000
Unappropriated Ending Fund Balance & Reserves	\$7,852,483	\$3,215,199
Total Requirements	\$31,022,381	\$28,194,338

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EMPLOYEES (FTE) BY FUNCTION		
Instruction	\$3,913,912	\$7,519,557
FTE	43	43
Instructional Support	\$766,835	\$1,134,574
FTE	13	13
Student Services other than Student Loans and Financial Aid	\$2,656,665	\$2,776,283
FTE	13	13
Student Loans and Financial Aid	\$3,032,147	\$2,418,347
FTE	1	1
Community Services	\$3,200,000	\$3,292,265
FTE	19	19
Support Serv. other than Facilities Acquisition and Construction	\$3,018,762	\$3,391,331
FTE	21	21
Facilities Acquisition and Construction	\$1,317,273	\$1,347,492
FTE	8	8
Interfund Transfers	\$2,214,299	\$899,633
Debt Service	\$3,270,455	\$2,880,091
Operating Contingency	\$0	\$0
Unappropriated Ending Fund Balance and Reserves	\$7,852,483	\$2,534,665
Total Requirements	\$31,022,381	\$28,194,338
Total FTE	118	118

### STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING \*

For more information about the College's budget, please refer to the College's 2025-26 Budget Message which provides detail of the College's finances and additions or changes to the College's 2025-26 programs.

PROPERTY TAX RATES		
Rate or Amount Imposed	Rate or Amount Approved	Rate or Amount Approved
Last Year 2023-24	This Year 2024-25	Next Year 2025-26
Permanent Rate Levy (Rate Limit \$0.2703 per \$1,000)	\$0.2703 per \$1,000	\$0.2703 per \$1,000
Local Option Levy	na	na
Levy for General Obligation Bonds	\$1,751,450	\$1,738,449

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But Not Incurred
General Obligation Bonds	July 1	July 1
Other Bonds (Pension Oblig & FFC)	\$13,000,000	\$0
Other Borrowings (Loan)	\$1,462,000	\$0
Total	\$14,462,000	\$0

June 11, 2025

#314

**COLUMBIA GORGE COMMUNITY COLLEGE  
RESOLUTION 06172025.2**

**Resolutions Adopting the Fiscal Year 2025-26 Budget,  
Making Appropriations, Levying Taxes and Categorizing the Taxes**

**Resolution Adopting the Budget**

Be it resolved that the Board of Directors of Columbia Gorge Community College hereby adopts the budget for fiscal year 2025-26, as approved by the Budget Committee on June 4, 2025, in the sum of \$47,668,240 for appropriations and \$3,215,199 for total unappropriated ending fund balances, for a total budget of \$50,883,438, and now on file in the Business Office.

**Resolution Making Appropriations**

Be it resolved that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated as follows:

<b>General Fund</b>	<b>Appropriation</b>
Instruction	\$4,492,164
Academic Support	791,727
Student Services	1,476,778
College Support	3,980,621
Financial Aid	47,847
Facilities	1,358,981
Transfers Out	822,214
Contingency	1,600,000
<b>Total General Fund</b>	<b>\$14,570,332</b>
<b>Grant Fund</b>	<b>Appropriation</b>
Personnel Services	\$5,520,000
Materials & Services	6,000,000
Capital Outlay	1,500,000
Transfers Out	570,000
<b>Total Grant Fund</b>	<b>\$13,590,000</b>
<b>Capital Projects Fund</b>	<b>Appropriation</b>
Materials & Services	1,884,782
Capital Outlay	10,300,000

<b>Total Capital Projects Fund</b>	<b>\$12,184,782</b>
<b>Debt Service Fund</b>	<b>Appropriation</b>
Debt Service	\$2,262,918
<b>Total Debt Service Fund</b>	<b>\$2,262,918</b>
<b>Reserve Fund</b>	<b>Appropriation</b>
Materials & Services	\$0
Transfers Out	0
<b>Total Reserve Fund</b>	<b>\$0</b>
<b>Enterprise Fund</b>	<b>Appropriation</b>
Personnel Services	\$608,077
Materials & Services	440,937
Transfers Out	160,000
<b>Total Enterprise Fund</b>	<b>\$1,209,013</b>
<b>Student Club Fund</b>	<b>Appropriation</b>
Materials & Services	\$108,694
Transfers Out	6,500
<b>Total Student Club Fund</b>	<b>\$115,194</b>
<b>Student Financial Aid Fund</b>	<b>Appropriation</b>
Personnel Services	\$30,000
Student Financial Aid	2,446,000
<b>Total Student Financial Aid Fund</b>	<b>\$2,476,000</b>
<b>Scholarship Fund</b>	<b>Appropriation</b>
Student Financial Aid	\$1,260,000
<b>Total Scholarship Fund</b>	<b>\$1,260,000</b>
<b>Total Appropriations</b>	<b>\$47,668,240</b>
<b>Total Unappropriated Ending Fund Balance &amp; Reserved for Future Use</b>	<b>3,215,199</b>
<b>Total Budget</b>	<b>\$50,883,438</b>

**Resolution Imposing the Tax**

Be it resolved that the Board of Directors of Columbia Gorge Community College hereby imposes the taxes provided for in the adopted budget at the rate of \$0.2703 per \$1,000 of assessed value for permanent tax rate for the General Fund and In the amount of \$1,738,449 for debt service on general obligation bonds; and, that these taxes are hereby imposed for tax year 2025-26 upon the assessed value of all taxable property within the College district in Hood River and Wasco Counties.

**Resolution Categorizing the Tax**

Be it resolved that the Board of Directors of Columbia Gorge Community College hereby categorizes the taxes as follows:

- Education Limitation:
  - Permanent Rate Tax \$0.2703/\$1,000
- Excluded from Limitation:
  - General Obligation Bond Debt Service \$1,738,449

The above resolution statements were approved and declared adopted on this 17th day of June 2025.

DocuSigned by:  
*Tiffany Prince*  
Signed by: 7F9426E9952F404...  
**ATTEST:**  
*Kim Morgan*  
1F62DA34E48147F...

Kim Morgan	Chair of the Board
Motion made by: <u>Director Fost</u>	Seconded by: <u>Director Begay</u>
Passed/Failed: <u>Passed</u>	Dated: <u>June 17, 2025</u>

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

To assessor of Hood River County

**FORM OR-ED-50  
2025-2026**

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

☐ Check here if this is an amended form.

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

<b>400 E SCENIC DR</b>	<b>THE DALLES</b>	<b>OR</b>	<b>97058</b>	<b>6/30/2025</b>
Mailing Address of District	City	State	Zip	Date Submitted
<b>Saundra Buchanan</b>	<b>Interim Chief Financial Officer</b>	<b>541.506.6050</b>	<b>sbuchanan@cgcc.edu</b>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

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

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2703	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2. Local option operating tax . . . . .	2	n/a	
3. Local option capital project tax . . . . .	3	n/a	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$1,738,449
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$1,738,449</b>

## PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-11-24)

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

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

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

To assessor of Wasco County

FORM OR-ED-50  
2025-2026

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

☐ Check here if this is  
an amended form.

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

<u>400 E SCENIC DR</u>	<u>THE DALLES</u>	<u>OR</u>	<u>97058</u>	<u>6/30/2025</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Saundra Buchanan</u>	<u>Interim Chief Financial Officer</u>	<u>541.506.6050</u>	<u>sbuchanan@cgcc.edu</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

**CERTIFICATION** - You **must** check one box.

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

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	0.2703	<b>Excluded from Measure 5 Limits</b> Amount of Levy
2. Local option operating tax . . . . .	2	n/a	
3. Local option capital project tax . . . . .	3	n/a	
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	4a.		\$0
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		\$1,738,449
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$1,738,449

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

150-504-060 (Rev. 10-11-24)

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

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

33-111

FILED

AUG 01 2024

SEL 803

rev 03/18 ORS 250.035,  
250.041, 255.145, 255.345

WASCO COUNTY CLERK

**Notice of Measure Election****District****Notice**

Date of Notice	Name of District	Name of County or Counties	Date of Election
08/01/2024	Columbia Gorge Community College District	Wasco and Hood River	11/05/2024

**Final Ballot Title** The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

**Caption** 10 words which reasonably identifies the subject of the measure.

Bonds to increase accessibility; make facility and safety improvements

**Question** 20 words which plainly phrases the chief purpose of the measure.

Shall College construct, update vocational, educational facilities; refinance obligations; issue \$13 million in bonds; estimated to maintain current tax rate? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

**Summary** 175 words which concisely and impartially summarizes the measure and its major effect.

Columbia Gorge Community College seeks approval of bonds to improve college facilities; estimated to maintain current tax rate, regular audits required.

The State is expected to provide \$5.5 million in matching funds.

Bonds would finance capital costs, including:

- **Enhancing student and staff safety** with cameras, automatic locking systems and seismic upgrades.
- **Updating aging building systems** for operations, energy efficiency, technology and accessibility improvements.
- **Modernizing classrooms and labs** to provide educational technology and support students' workforce training.
- **Improvements to The Dalles Campus** classrooms, labs, and buildings, including hybrid learning technology supporting specialized job training, apprenticeship, and education programs. Improve food service and cafeteria facilities.
- **Upgrades to the Hood River Campus** focused on educational (science lab and health) programs and community gathering spaces.
- **Refinance Regional Skills Center and Student Housing** loan that funded construction.

Bonds would mature within 13 years from date of issuance. If approved, the bond tax rate is estimated to maintain the current bond tax rate of \$0.27 per \$1,000 of assessed value subject to change based on interest rates and assessed value fluctuations.

**Explanatory Statement** 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

- any measure referred by the district elections authority; **or**  
→ any initiative or referendum, if required by local ordinance.

**Explanatory Statement Attached?** ☒ Yes ☐ No

**Authorized District Official** Not required to be notarized.

Name	Title
Dr. Kenneth Lawson	President
Mailing Address	Contact Phone
400 East Scenic Drive, The Dalles, OR 97058	541-506-6000

*By signing this document:*

- I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election; **and**  
→ I certify that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.

DocuSigned by:



AA692F4410B1427...

**Signature**

08/01/2024

**Date Signed**

**EXPLANATORY STATEMENT  
COLUMBIA GORGE COMMUNITY COLLEGE  
WASCO AND HOOD RIVER COUNTIES, OREGON**

**EXPLANATORY STATEMENT:**

Established in 1977, Columbia Gorge Community College District now serves over 2,300 students per year at two campuses, one in The Dalles and one in Hood River.

**THE COLLEGE SEEKS VOTER APPROVAL TO ISSUE BONDS ESTIMATED TO MAINTAIN CURRENT BOND TAX RATE**

The Columbia Gorge Community College District Board of Education seeks voter approval of a \$13 million general obligation bond. **If this measure is approved the College estimates that property owners would continue to pay the same rate for the College's bonds as they are currently paying.**

**\$5.5 MILLION IN STATE GRANT FUNDS**

The Oregon legislature has made eligible up to \$5,500,000 in grant funds but only if the College provides matching funds. Passage of the bond would secure the College's matching funds.

**COMMUNITY IDENTIFIED PRIORITIES**

In 2023, the College formed a facilities planning committee comprised of community and college volunteers that analyzed the condition of all of the College's facilities. The committee recommended a plan to improve, update, and construct educational and workforce training facilities.

Bonds would finance capital costs including:

**ENHANCING SAFETY OF STUDENTS AND STAFF**

Safety and security improvements to both The Dalles and Hood River campuses, including:

- Security cameras
- Automatic door-locking systems
- Seismic upgrades

**UPDATING AGING COLLEGE FACILITIES**

- Updating and improving aging facilities, including energy efficiency upgrades, replacing central heating and cooling, technology upgrades, and increased accessibility for people with disabilities.

## **MODERNIZING CLASSROOMS AND LABS TO SUPPORT EDUCATION AND WORKFORCE TRAINING**

- Renovating and modernizing learning spaces to provide hybrid and distant learning needs to serve users across Wasco and Hood River counties, both urban and rural.

## **CAREER AND TECHNICAL EDUCATION PROGRAM FACILITIES**

- Expansion of workforce spaces to enhance current career and technical education programs.

**IMPROVING THE DALLES CAMPUS** including upgrades to classrooms, labs, and buildings that provide:

- Hybrid learning opportunities
- Specialized job training, apprenticeship, and education programs
- Improved food service and cafeteria facilities

**UPGRADING THE HOOD RIVER CAMPUS** focused on educational (science lab and health) programs and community gathering spaces.

## **REFINANCING REGIONAL SKILLS CENTER AND STUDENT HOUSING LOAN THAT FUNDED CONSTRUCTION**

Additional capital costs including loan repayment, site improvements, furnishings, equipment, and bond issuance costs.

## **OVERSIGHT FOR BOND EXPENDITURES**

The Columbia Gorge Community College District Board of Education Finance and Audit Committee would provide oversight to ensure that all bond funds are used for the purposes approved by voters. Their role would include communicating project implementation to the public and overseeing spending.

## **BOND FUNDS CAN ONLY BE USED FOR VOTER-APPROVED PROJECTS**

**Law requires bond funds be used for expenses described in the ballot.**

## **FINANCIALS**

Bonds would mature within 13 years from date of issuance. If approved, the bond tax rate is estimated to maintain the current bond tax rate of \$0.27 per \$1,000 of assessed value subject to change based on interest rates and assessed value fluctuations.



**COLUMBIA GORGE**  
COMMUNITY COLLEGE

400 E. Scenic Drive  
The Dalles

1730 College Way  
Hood River

[cgcc.edu](http://cgcc.edu)

