

Fiscal Year  
**2026-2027**

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# **Proposed Budget**



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

**Columbia Gorge Community College  
2026-27 Budget Committee**

<b>Position #</b>	<b>Name</b>	<b>County</b>	<b>Term Ending</b>
1	Nathanael Stice Board Member	Wasco	June 30, 2029
2	Darcy Long Board Member	Wasco	June 30, 2029
3	Tim Arbogast Board Chair	Hood River	June 30, 2027
4	Laura De la Torre Board Member	Hood River	June 30, 2027
5	Kim Morgan Board Member	Wasco	June 30, 2029
6	OraLee Branch Board Member	Hood River	June 30, 2027
7	Lucille Begay Board Member	Wasco	June 30, 2029
8	Dan Richardson	Wasco	June 30, 2028
9	Teresa Peters	Wasco	June 30, 2028
10	Megan Saunders	Hood River	June 30, 2028
11	VACANT		
12	VACANT		
13	VACANT		
14	VACANT		

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  
 Sam Draper, Vice President of Administrative Services  
 Dr. Jarett Gilbert, Vice President of Instructional Services  
 Karly Aparicio, Vice President of Student Service  
 Tiffany Prince, Interim Assistant to Budget Committee

# CGCC Administration

**President**  
Dr. Kenneth Lawson

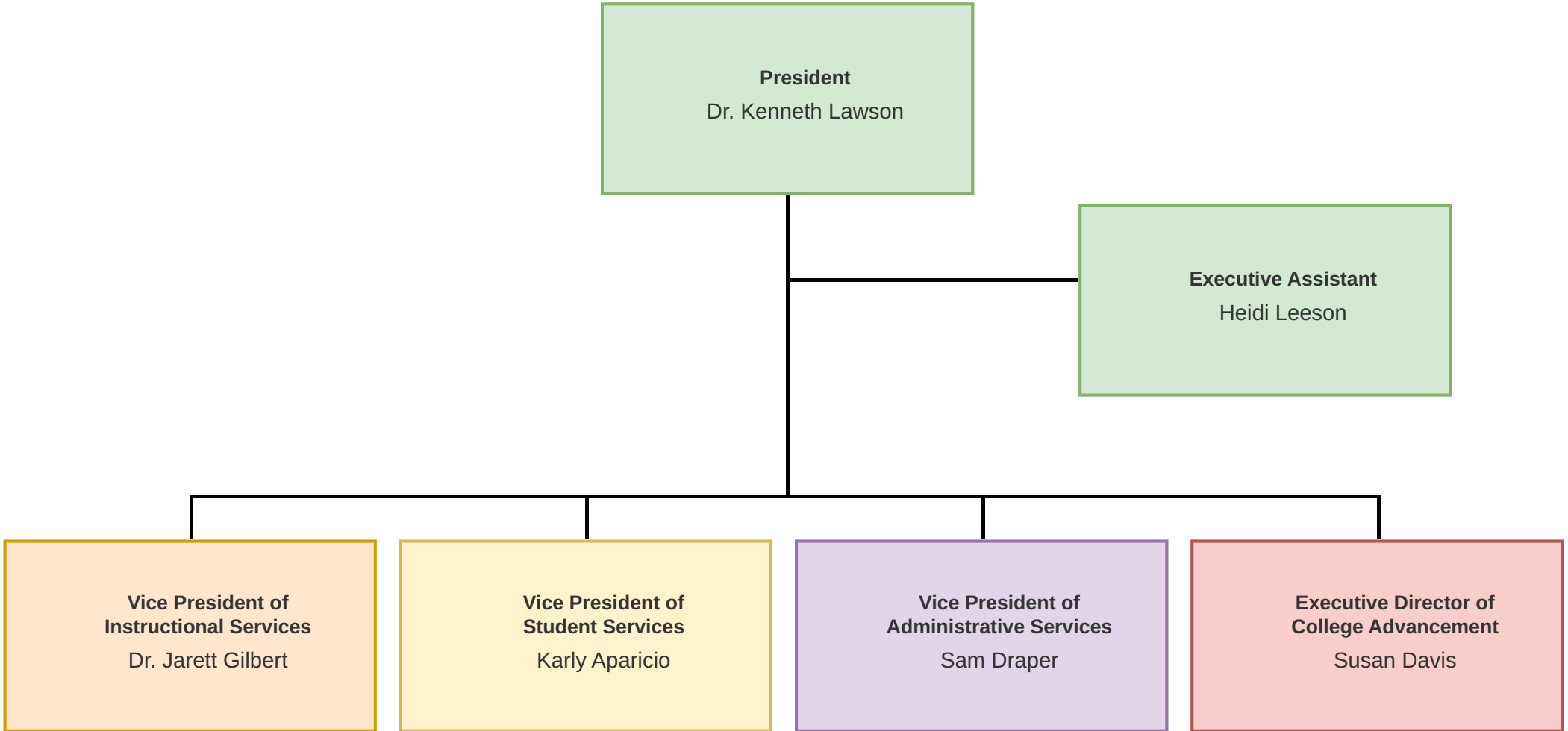
**Executive Assistant**  
Heidi Leeson

**Vice President of  
Instructional Services**  
Dr. Jarett Gilbert

**Vice President of  
Student Services**  
Karly Aparicio

**Vice President of  
Administrative Services**  
Sam Draper

**Executive Director of  
College Advancement**  
Susan Davis



## BUDGET MESSAGE



## **Budget Message for Fiscal Year 2026–27**

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

The 2026–27 budget for Columbia Gorge Community College reflects a deliberate and integrated planning process, grounded in our commitment to sound fiscal stewardship. This budget aligns our financial decisions with the college’s mission: to ensure equitable access, advance student learning and success, and foster inclusive prosperity. Within a context of constrained resources, we have prioritized targeted investments that strengthen institutional capacity, support students more effectively, and sustain a high-quality learning environment.

This year’s budget also reflects a structural improvement in how we present our finances. We have reduced unnecessary transfers in and out of the General Fund, providing a clearer and more transparent view of both revenue sources and expenditure patterns.

### **Budget Context**

#### **Stable Revenues**

**Enrollment and Tuition Stability:** CGCC continues to hold tuition and fee rates steady, even as many Oregon community colleges are implementing increases. As a result, we anticipate moving into the mid-range of our peers. Enrollment is projected to remain consistent with the current year, with tuition revenue holding flat at approximately \$2,575,000.

**State Support:** State funding through the Community College Support Fund represents a positive development. Our allocation is projected to increase to \$8,417,360, up from \$7,700,989 in the prior year. This reflects CGCC’s enrollment growth over the past three years relative to other colleges. Given that enrollment declined this year, this revenue will be difficult to sustain into the future without further investment and increases in enrollment growth.

#### **Increased Costs**

**Personnel and Benefits:** Our largest and most important investment remains our people. Total personnel and benefit costs in the General Fund are projected at approximately \$9.9 million, reflecting bargained cost-of-living adjustments and step increases.

**Materials and Services:** Like many institutions, the college continues to experience inflationary pressure across goods and services. Materials and services are projected to increase to \$3,829,768, up from \$3,072,936 in the prior year’s adjusted budget, although the increase involves investing in new programs such as athletics and is not driven by inflation alone.



## **Key Financial Shifts**

The college is navigating several important financial shifts in the coming year:

### **Capital Investment and Facilities**

We are entering a period of significant activity in our capital projects funded through our bond. The budget includes \$11.6 million in total capital resources, with approximately \$10.7 million in planned expenditures next year. These investments will support critical improvements at both The Dalles and Hood River campuses and position the college to better serve students and the region over the long term.

### **Strategic Investments in Programs and Services**

This budget advances several targeted investments aligned with our strategic priorities. These include:

- Expansion of Agricultural Technology and Early Childhood Education programming
- Growth in athletics as a driver of student engagement and enrollment
- Student programs which are integral parts of the college's core mission, including Community Education, Health & Safety, and Dual Credit, are being moved from the Enterprise Fund to the General Fund.
- Strengthening student support services, including dual credit, bilingual recruitment, and navigation supports that improve access to financial and academic resources.

In addition, we are moving forward with the replacement of our Student Information System (SIS). While originally expected to require significant one-time resources, we now anticipate completing this transition for under \$300,000. This allows us to preserve strategic reserves while still modernizing a critical system that supports student success and institutional effectiveness.

### **Federal Funding Uncertainty**

At the same time, we are navigating a notable decline in federal and grant-supported revenue. The expiration of Title III funding, combined with the earlier loss of the EPA Community Change grant, results in a reduction in Special Revenue Fund resources. In response, the college is actively pursuing new funding opportunities, including a Community Initiated Project request to support the development of a behavioral health program addressing a critical regional need.



**Fund Balance and Financial Position**

The college enters the fiscal year with a strong financial foundation, including a beginning General Fund balance of \$4.8 million. While we anticipate drawing on some resources to support strategic and capital investments, the projected ending fund balance of \$4,289,176 remains healthy.

Importantly, we are also strengthening our long-term financial resilience. The General Reserve Fund is projected to grow to \$1,450,000, reflecting a continued commitment to building stability and preparation for increased payroll and benefit costs negotiated during the last contract negotiation.

Overall, this budget reflects a balanced approach: maintaining fiscal discipline while making intentional investments in our people, programs, and infrastructure. It positions Columbia Gorge Community College to navigate near-term challenges while continuing to build toward a more responsive, equitable, and sustainable future.

Warm Regards,

A handwritten signature in black ink, appearing to read "K. Lawson", with a long horizontal flourish extending to the right.

Dr. Kenneth Lawson  
President  
Columbia Gorge Community College

## BUDGET DETAIL SHEETS

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
<b>General Fund- Summary</b>					
\$3,359,269	\$3,000,000	\$4,000,000	\$4,000,000	Beginning fund balance	\$4,800,000
\$6,922,732	\$7,708,989	\$7,700,989	\$7,700,989	Total State Support	\$8,417,360
\$1,536,433	\$1,769,700	\$1,732,042	\$1,732,042	Total Property Taxes	\$1,732,000
\$2,169,595	\$2,575,000	\$2,575,000	\$2,575,000	Total Tuition	\$2,575,000
\$751,795	\$813,700	\$818,700	\$818,700	Total Fees	\$1,180,000
\$976,222	\$2,202,082	\$120,000	\$120,000	Total Other Revenue	\$350,000
\$12,356,777	\$15,069,471	\$12,946,731	\$12,946,731	Total Revenues	\$14,254,360
\$0	\$20,000	\$20,000	\$20,000	Transfers In	\$150,000
\$15,716,046	\$18,089,471	\$16,966,731	\$16,966,731	Total resources	\$19,204,360
\$3,913,912	\$4,309,467	\$4,492,164	\$4,492,164	Total Instruction	\$5,381,677
\$766,835	\$831,621	\$791,727	\$791,727	Total Academic Support	\$1,007,505
\$1,239,646	\$1,335,948	\$1,476,778	\$1,476,778	Total Student Services	\$2,254,261
\$3,018,762	\$4,259,265	\$3,980,621	\$3,980,621	Total College Support	\$3,593,622
\$9,618	\$18,347	\$47,847	\$47,847	Total Financial Aid	\$111,000
\$1,181,536	\$1,271,589	\$1,358,981	\$1,358,981	Total Facilities	\$1,404,575
\$10,130,308	\$12,026,237	\$12,148,118	\$12,148,118	Total Operating Expenses	\$13,752,639
\$0	\$0	\$1,600,000	\$1,600,000	Contingency requirements	\$0
\$2,062,454	\$939,633	\$822,214	\$822,214	TOTAL TRANSFERS TO OTHER FUNDS	\$1,162,545
\$2,062,454	\$939,633	\$2,422,214	\$2,422,214	TOTAL TRANSFER REQUIREMENTS	\$1,162,545
\$12,192,761	\$12,965,869	\$14,570,332	\$14,570,332	TOTAL REQUIREMENTS	\$14,915,184
\$3,523,284	\$5,123,602	\$2,396,399	\$2,396,399	Ending fund balance	\$4,289,176
\$5,281,980	\$5,694,705	\$6,009,385	\$6,009,385	TOTAL PERSONNEL	\$6,681,995
\$2,398,390	\$2,634,685	\$3,065,797	\$3,065,797	TOTAL BENEFITS	\$3,240,876
\$2,449,938	\$3,696,847	\$3,072,936	\$3,072,936	TOTAL MATERIAL AND SERVICES	\$3,829,768
\$10,130,308	\$12,026,237	\$12,148,118	\$12,148,118	TOTAL OPERATING REQUIREMENTS	\$13,752,639
<b>General Fund/Instruction- 11101</b>					
\$65,407	\$65,555	\$81,943	\$81,943	Arts & Humanities - Personnel	\$60,000
\$20,699	\$16,977	\$15,221	\$15,221	Arts & Humanities - Benefits	\$15,000
\$4,335	\$7,250	\$7,250	\$7,250	Arts & Humanities - Materials and Services	\$8,300
\$90,441	\$89,782	\$104,414	\$104,414	Total Arts & Humanities	\$83,300

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
<b>General Fund/Instruction- 11102</b>					
\$76,929	\$80,001	\$84,842	\$84,842	Business Administration - Personnel	\$95,258
\$30,704	\$28,596	\$41,790	\$41,790	Business Administration - Benefits	\$43,405
\$103	\$200	\$200	\$200	Business Administration - Materials and Services	\$200
\$107,735	\$108,797	\$126,832	\$126,832	Total Business Administration	\$138,863
<b>General Fund/Instruction- 11105</b>					
\$0	\$0	\$0	\$0	Health and Wellness-- Personnel	\$0
\$0	\$0	\$0	\$0	Health and Wellness-- Benefits	\$0
\$0	\$0	\$0	\$0	Health and Wellness-- Materials and Services	\$0
\$0	\$0	\$0	\$0	Total Health & Wellness	\$0
<b>General Fund/Instruction- 11106</b>					
\$295,683	\$320,537	\$335,918	\$335,918	Math - Personnel	\$343,125
\$146,196	\$166,360	\$190,805	\$190,805	Math - Benefits	\$187,545
\$27	\$2,680	\$680	\$680	Math - Materials and Services	\$700
\$441,906	\$489,577	\$527,403	\$527,403	Total Math	\$531,370
<b>General Fund/Instruction- 11107</b>					
\$291,957	\$276,535	\$290,106	\$290,106	Science - Personnel	\$338,943
\$138,689	\$139,414	\$145,846	\$145,846	Science - Benefits	\$169,362
\$8,384	\$16,225	\$16,225	\$16,225	Science - Materials and Services	\$16,300
\$439,030	\$432,174	\$452,177	\$452,177	Total Science	\$524,605
<b>General Fund/Instruction- 11108</b>					
\$242,148	\$417,602	\$288,937	\$288,937	Social Science - Personnel	\$264,960
\$83,477	\$67,742	\$79,641	\$79,641	Social Science - Benefits	\$90,428
\$50	\$158	\$158	\$158	Social Science - Materials and Services	\$158
\$325,675	\$485,501	\$368,736	\$368,736	Total Social Science	\$355,546
<b>General Fund/Instruction- 11111</b>					
\$334,322	\$370,045	\$316,747	\$316,747	Languages - Personnel	\$409,564
\$151,105	\$138,858	\$126,200	\$126,200	Languages - Benefits	\$197,154
\$37	\$400	\$400	\$400	Languages - Materials and Services	\$400
\$485,464	\$509,303	\$443,347	\$443,347	Total Languages	\$607,118
<b>General Fund/Instruction- 11121</b>					

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$34,058	\$35,483	\$44,144	\$44,144	Computer Applications - Personnel	\$25,000
\$11,436	\$8,774	\$8,774	\$8,774	Computer Applications - Benefits	\$6,250
\$0	\$0	\$0	\$0	Computer Applications - Materials and Services	\$0
\$45,494	\$44,257	\$52,919	\$52,919	Total Computer Applications	\$31,250
<b>General Fund/Instruction- 11123</b>					
\$124,073	\$128,073	\$133,195	\$133,195	Advanced Manufacturing - Personnel	\$152,302
\$76,442	\$92,890	\$102,637	\$102,637	Advanced Manufacturing - Benefits	\$104,764
\$44,585	\$22,740	\$22,740	\$22,740	Advanced Manufacturing - Materials and Services	\$82,900
\$245,101	\$243,703	\$258,572	\$258,572	Total Advanced Manufacturing	\$339,966
<b>General Fund/Instruction- 11124</b>					
\$181,024	\$172,795	\$183,365	\$183,365	Aviation Technology - Personnel	\$195,758
\$82,692	\$87,106	\$100,754	\$100,754	Aviation Technology - Benefits	\$107,944
\$74,917	\$69,048	\$94,030	\$94,030	Aviation Technology - Materials and Services	\$144,000
\$338,634	\$328,949	\$378,149	\$378,149	Total Aviation Technology	\$447,702
<b>General Fund/Instruction- 11125</b>					
\$18,719	\$39,970	\$49,963	\$49,963	Emergency Medical - Personnel	\$43,000
\$5,472	\$6,637	\$6,637	\$6,637	Emergency Medical - Benefits	\$10,750
\$1,024	\$3,000	\$2,000	\$2,000	Emergency Medical - Materials and Services	\$3,500
\$25,215	\$49,607	\$58,600	\$58,600	Total Emergency Medical	\$57,250
<b>General Fund/Instruction- 11126</b>					
\$69,482	\$70,511	\$72,979	\$72,979	Construction Technology - Personnel	\$83,259
\$30,103	\$28,673	\$37,150	\$37,150	Construction Technology - Benefits	\$38,232
\$17,241	\$15,175	\$15,175	\$15,175	Construction Technology - Materials and Services	\$25,000
\$116,825	\$114,359	\$125,304	\$125,304	Total Construction Technology	\$146,491
<b>General Fund/Instruction- 11127</b>					
\$560,021	\$646,835	\$696,470	\$696,470	Nursing - Personnel	\$718,626
\$224,154	\$276,093	\$266,726	\$266,726	Nursing - Benefits	\$303,692
\$41,405	\$50,810	\$38,810	\$38,810	Nursing - Materials and Services	\$64,000
\$825,580	\$973,738	\$1,002,006	\$1,002,006	Total Nursing	\$1,086,318
<b>General Fund/Instruction- 11128</b>					
\$39,602	\$26,560	\$52,000	\$52,000	Early Childhood Ed - Personnel	\$116,878

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$6,360	\$5,899	\$11,000	\$11,000	Early Childhood Ed - Benefits	\$53,832
\$0	\$800	\$800	\$800	Early Childhood Ed - Materials and Services	\$300
\$45,962	\$33,259	\$63,800	\$63,800	Total Early Childhood Education	\$171,011
<b>General Fund/Instruction- 11130</b>					
\$112,599	\$115,359	\$183,147	\$183,147	Electro-Mechanical Technical - Personnel	\$205,744
\$57,414	\$51,920	\$89,084	\$89,084	Electro-Mechanical Technical - Benefits	\$101,712
\$6,807	\$10,545	\$10,545	\$10,545	Electro-Mechanical Technical - Materials and Services	\$20,000
\$176,819	\$177,824	\$282,776	\$282,776	Total Electro-Mechanical Technical	\$327,456
<b>General Fund/Instruction- 11131</b>					
\$80,895	\$75,599	\$78,260	\$78,260	Health Sciences - Personnel	\$90,189
\$36,976	\$42,621	\$45,288	\$45,288	Health Sciences - Benefits	\$48,348
\$3,849	\$6,220	\$7,120	\$7,120	Health Sciences - Materials and Services	\$6,000
\$121,720	\$124,441	\$130,667	\$130,667	Total Health Sciences	\$144,537
<b>General Fund/Instruction- 11132</b>					
New				Integrated Agricultural Science and Technology - Personnel	\$62,383
				Integrated Agricultural Science and Technology- Benefits	\$40,031
				Integrated Agricultural Science and Technology- Materials and Services	\$2,000
				Total Integrated Agricultural Science and Technology	\$104,414
<b>General Fund/Instruction- 11142</b>					
\$0	\$0	\$8,868	\$8,868	SBDC - Personnel	\$0
\$0	\$0	\$0	\$0	SBDC - Benefits	\$0
\$0	\$0	\$0	\$0	SBDC - Materials and Services	\$0
\$0	\$0	\$8,868	\$8,868	Total Small Business Development Center	\$0
<b>General Fund/Instruction- 11161</b>					
\$57,072	\$72,618	\$72,618	\$72,618	Pre-College & ESOL- Personnel	\$58,298
\$13,550	\$30,777	\$34,177	\$34,177	Pre-College & ESOL - Benefits	\$23,382
\$11,688	\$800	\$800	\$800	Pre-College & ESOL - Materials and Services	\$800
\$82,310	\$104,195	\$107,595	\$107,595	Total Pre-College & ESOL	\$82,480
<b>General Fund/Instruction- 11162</b>					
Realigned				Adult Continuing Education- Personnel	\$24,000
				Adult Continuing Education- Benefits	\$6,000

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
				Adult Continuing Education- Materials and Services	\$19,000
				Total Adult Continuing Education	\$49,000
<b>General Fund/Instruction- 11163</b>					
Realigned				Advanced EMT- Personnel	\$11,000
				Advanced EMT- Benefits	\$2,750
				Advanced EMT- Materials	\$8,000
				Total Advanced EMT Expense	\$21,750
<b>General Fund/Instruction- 11164</b>					
Realigned				Total Health & Safety Adult Education	\$38,000
				Health & Safety Adult Education- Benefits	\$9,500
				Health & Safety Adult Education- Materials and Services	\$25,000
				Total Health & Safety Adult Education Expense	\$72,500
<b>General Fund/Instruction- Summary</b>					
\$2,583,991	\$2,914,079	\$2,973,502	\$2,973,502	Instruction Personnel	\$3,336,287
\$1,115,469	\$1,189,338	\$1,301,730	\$1,301,730	Instruction Benefits	\$1,568,832
\$214,452	\$206,050	\$216,933	\$216,933	Instruction Materials and Services	\$476,558
\$3,913,912	\$4,309,467	\$4,492,164	\$4,492,164	Total Instruction	\$5,381,677
<b>General Fund/Instructional Support- 11201</b>					
\$275,702	\$216,004	\$188,464	\$188,464	Instruction Administration Personnel	\$285,748
\$129,118	\$110,191	\$108,578	\$108,578	Instruction Administration Benefits	\$152,165
\$11,028	\$13,700	\$12,700	\$12,700	Instruction Administration Materials and Services	\$32,700
\$415,848	\$339,894	\$309,742	\$309,742	Total Instruction Administration	\$470,613
<b>General Fund/Instructional Support- 11204</b>					
\$1,812	\$0	\$0	\$0	Staff Development Personnel	\$0
\$436	\$0	\$0	\$0	Staff Development Benefits	\$0
\$9,121	\$25,000	\$25,000	\$25,000	Staff Development Materials and Services	\$30,900
\$11,369	\$25,000	\$25,000	\$25,000	Total Staff Development	\$30,900
<b>General Fund/Instructional Support- 11207</b>					
\$68,472	\$116,853	\$121,512	\$121,512	Accreditation & Assessment Personnel	\$137,991
\$39,199	\$57,570	\$42,112	\$42,112	Accreditation & Assessment Benefits	\$69,138
\$58,234	\$38,550	\$38,550	\$38,550	Accreditation & Assessment Materials and Services	\$74,900

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$165,905	\$212,973	\$202,174	\$202,174	Total Accreditation & Assessment	\$282,029
<b>General Fund/Instructional Support- 11221</b>					
\$106,415	\$163,053	\$150,961	\$150,961	Library Personnel	\$135,202
\$41,560	\$60,920	\$75,870	\$75,870	Library Benefits	\$64,561
\$25,738	\$29,780	\$27,980	\$27,980	Library Materials and Services	\$24,200
\$173,713	\$253,753	\$254,811	\$254,811	Total Library	\$223,963
<b>General Fund/Instructional Support- Summary</b>					
\$452,400	\$495,910	\$460,937	\$460,937	Academic Support Personnel	\$558,941
\$210,313	\$228,681	\$226,560	\$226,560	Academic Support Benefits	\$285,864
\$104,121	\$107,030	\$104,230	\$104,230	Academic Support Materials and Services	\$162,700
\$766,835	\$831,621	\$791,727	\$791,727	Total Academic Support	\$1,007,505
<b>General Fund/Student Services- 11301</b>					
New				Student Services Administration Personnel	\$134,389
				Student Services Administration Benefits	\$54,531
				Student Services Administration Materials and Services	\$28,750
				Total Student Services Administration	\$217,670
<b>General Fund/Student Services- 11302</b>					
\$285,037	\$287,247	\$311,741	\$311,741	Enrollment Services Personnel	\$282,782
\$135,113	\$158,192	\$195,582	\$195,582	Enrollment Services Benefits	\$140,558
\$100,674	\$126,900	\$123,600	\$123,600	Enrollment Services Materials and Services	\$16,700
\$520,824	\$572,340	\$630,924	\$630,924	Total Enrollment Services	\$440,040
<b>General Fund/Student Services- 11303</b>					
\$266,708	\$181,768	\$404,132	\$404,132	Advising Services Personnel	\$216,027
\$125,507	\$83,459	\$234,058	\$234,058	Advising Services Benefits	\$129,853
\$12,577	\$31,380	\$31,380	\$31,380	Advising Services Materials and Services	\$8,950
\$404,792	\$296,607	\$669,571	\$669,571	Total Advising Services	\$354,830
<b>General Fund/Student Services- 11305</b>					
New				ADA Personnel	\$0
				ADA Benefits	\$0
				ADA Materials and Services	\$8,500
				Total ADA	\$8,500

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
<b>General Fund/Student Services- 11306</b>					
New				Financial Aid Personnel	\$225,175
				Financial Aid Benefits	\$114,667
				Financial Aid Materials and Services	\$61,200
				Total Financial Aid	\$401,042
<b>General Fund/Student Services- 11307</b>					
New				Student Life Personnel	\$57,512
				Student Life Benefits	\$26,610
				Student Life Materials and Services	\$3,950
				Total Student Life	\$88,073
<b>General Fund/Student Services- 11309</b>					
\$184,714	\$248,882	\$63,522	\$63,522	Recruitment Personnel	\$221,335
\$105,629	\$153,506	\$43,337	\$43,337	Recruitment Benefits	\$111,739
\$14,645	\$23,214	\$23,214	\$23,214	Recruitment Materials and Services	\$11,450
\$304,988	\$425,602	\$130,073	\$130,073	Total Recruitment	\$344,524
<b>General Fund/Student Services- 11311</b>					
Realigned				Dual Credit- Personnel	\$35,000
				Dual Credit- Benefits	\$8,750
				Dual Credit- Materials and Services	\$50,000
				Total Dual Credit Expenses	\$93,750
<b>General Fund/Student Services- 11333</b>					
\$0	\$22,850	\$27,850	\$27,850	Athletics Personnel	\$122,000
\$0	\$2,150	\$1,610	\$1,610	Athletics Benefits	\$55,833
\$9,042	\$16,400	\$16,751	\$16,751	Athletics Materials and Services	\$128,000
\$9,042	\$41,400	\$46,211	\$46,211	Total Athletics	\$305,833
<b>General Fund/Student Services- Summary</b>					
\$736,459	\$740,747	\$807,246	\$807,246	Student Services Personnel	\$1,294,220
\$366,249	\$397,307	\$474,587	\$474,587	Student Services Benefits	\$642,540
\$136,938	\$197,894	\$194,945	\$194,945	Student Services Materials and Services	\$317,500
\$1,239,646	\$1,335,948	\$1,476,778	\$1,476,778	Total Student Services	\$2,254,261
<b>General Fund/College Support Services- 11501</b>					

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$0	\$0	\$0	\$0	Governing Board Personnel	\$0
\$0	\$0	\$0	\$0	Governing Board Benefits	\$0
\$32,745	\$24,000	\$24,000	\$24,000	Governing Board Materials and Services	\$16,000
\$32,745	\$24,000	\$24,000	\$24,000	Total Governing Board	\$16,000
<b>General Fund/College Support Services- 11502</b>					
\$274,128	\$299,595	\$307,524	\$307,524	President's Office Personnel	\$268,546
\$90,826	\$144,164	\$175,118	\$175,118	President's Office Benefits	\$116,214
\$78,565	\$98,400	\$165,400	\$165,400	President's Office Materials and Services	\$100,000
\$443,518	\$542,159	\$648,043	\$648,043	Total President's Office	\$484,760
<b>General Fund/College Support Services- 11503</b>					
\$102,620	\$102,220	\$141,899	\$141,899	Public Information Personnel	\$158,673
\$42,808	\$58,833	\$89,135	\$89,135	Public Information Benefits	\$89,435
\$66,648	\$99,150	\$99,150	\$99,150	Public Information Materials and Services	\$99,200
\$212,077	\$260,203	\$330,184	\$330,184	Total Public Information	\$347,308
<b>General Fund/College Support Services- 11504</b>					
\$0	\$0	\$0	\$0	Elections Personnel	\$0
\$0	\$0	\$0	\$0	Elections Benefits	\$0
\$0	\$10,000	\$0	\$0	Elections Materials and Services	\$10,000
\$0	\$10,000	\$0	\$0	Total Elections	\$10,000
<b>General Fund/College Support Services- 11511</b>					
\$331,399	\$316,654	\$399,062	\$399,062	Business Office Personnel	\$365,986
\$169,443	\$184,870	\$252,122	\$252,122	Business Office Benefits	\$183,948
\$61,804	\$254,920	\$126,922	\$126,922	Business Office Materials and Services	\$40,000
\$562,646	\$756,444	\$778,105	\$778,105	Total Business Office	\$589,934
<b>General Fund/College Support Services- 11512</b>					
\$0	\$0	\$0	\$0	Insurance/Legal/Audit Personnel	\$0
\$0	\$0	\$0	\$0	Insurance/Legal/Audit Benefits	\$0
\$380,590	\$1,012,934	\$397,182	\$397,182	Insurance/Legal/Audit Materials and Services	\$325,000
\$380,590	\$1,012,934	\$397,182	\$397,182	Total Insurance/Legal/Audit	\$325,000
\$143,710	\$151,546	\$156,080	\$156,080	Human Resources Personnel	\$167,315
\$49,548	\$51,316	\$77,988	\$77,988	Human Resources Benefits	\$76,515

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$72,180	\$81,225	\$81,225	\$81,225	Human Resources Materials and Services	\$81,300
\$265,437	\$284,087	\$315,293	\$315,293	Total Human Resources	\$325,130
<b>General Fund/College Support Services- 11531</b>					
\$86,108	\$92,558	\$113,967	\$113,967	Foundation Personnel	\$107,167
\$52,504	\$55,821	\$76,219	\$76,219	Foundation Benefits	\$63,423
\$931	\$5,110	\$5,110	\$5,110	Foundation Materials and Services	\$5,200
\$139,543	\$153,489	\$195,296	\$195,296	Total Foundation	\$175,790
<b>General Fund/College Support Services- 11541</b>					
\$206,699	\$202,416	\$246,027	\$246,027	IT Services Personnel	\$0
\$111,052	\$113,940	\$146,899	\$146,899	IT Services Benefits	\$0
\$664,454	\$899,593	\$899,593	\$899,593	IT Services Materials and Services	\$1,319,700
\$982,205	\$1,215,949	\$1,292,519	\$1,292,519	Total IT Services	\$1,319,700
<b>General Fund/College Support Services- Summary</b>					
\$1,144,664	\$1,164,990	\$1,364,559	\$1,364,559	College Support Personnel	\$1,067,687
\$516,181	\$608,943	\$817,480	\$817,480	College Support Benefits	\$529,535
\$1,357,917	\$2,485,332	\$1,798,582	\$1,798,582	College Support Materials and Services	\$1,996,400
\$3,018,762	\$4,259,265	\$3,980,621	\$3,980,621	Total College Support	\$3,593,622
<b>General Fund/Financial Aid- 11601</b>					
\$0	\$0	\$0	\$0	Financial Aid Personnel	\$0
\$0	\$0	\$0	\$0	Financial Aid Benefits	\$0
\$9,618	\$18,347	\$47,847	\$47,847	Financial Aid Materials and Services	\$111,000
\$9,618	\$18,347	\$47,847	\$47,847	Total Financial Aid	\$111,000
<b>General Fund/Financial Aid- Summary</b>					
\$0	\$0	\$0	\$0	Financial Aid Personnel	\$0
\$0	\$0	\$0	\$0	Financial Aid Benefits	\$0
\$9,618	\$18,347	\$47,847	\$47,847	Financial Aid Materials and Services	\$111,000
\$9,618	\$18,347	\$47,847	\$47,847	Total Financial Aid	\$111,000
<b>General Fund/Facilities- 11701</b>					
\$364,466	\$378,979	\$403,141	\$403,141	Facilities Maintenance Personnel	\$424,860
\$190,177	\$210,415	\$245,440	\$245,440	Facilities Maintenance Benefits	\$214,105
\$155,905	\$156,090	\$156,090	\$156,090	Facilities Maintenance Materials and Services	\$211,300

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$710,548	\$745,485	\$804,671	\$804,671	Total Facilities Maintenance	\$850,265
<b>General Fund/Facilities- 11705</b>					
\$0	\$0	\$0	\$0	Utilities Personnel	\$0
\$0	\$0	\$0	\$0	Utilities Benefits	\$0
\$470,987	\$526,104	\$554,310	\$554,310	Utilities Materials and Services	\$554,310
\$470,987	\$526,104	\$554,310	\$554,310	Total Utilities	\$554,310
<b>General Fund/Facilities- Summary</b>					
\$364,466	\$378,979	\$403,141	\$403,141	Facilities Personnel	\$424,860
\$190,177	\$210,415	\$245,440	\$245,440	Facilities Benefits	\$214,105
\$626,892	\$682,194	\$710,400	\$710,400	Facilities Materials and Services	\$765,610
\$1,181,536	\$1,271,589	\$1,358,981	\$1,358,981	Total Facilities	\$1,404,575
<b>Special Revenue Fund- Totals</b>					
\$307,060	\$2,127,127	\$0	\$0	Beginning fund balance	\$0
\$5,727,754	\$9,306,872	\$13,000,000	\$13,000,000	Grant Revenue	\$6,500,000
\$40,000	\$0	\$40,000	\$40,000	Transfers from General Fund	\$65,000
\$385,543	\$0	\$550,000	\$550,000	Transfer from other funds	\$0
				Intrafund transfers	\$500,000
\$6,460,357	\$11,433,999	\$13,590,000	\$13,590,000	Total resources	\$7,065,000
\$2,057,807	\$4,916,904	\$5,040,000	\$5,040,000	Personnel	\$2,098,696
\$849,497	\$0	\$480,000	\$480,000	Benefits	\$884,984
\$1,971,806	\$4,714,855	\$6,000,000	\$6,000,000	Materials and Services	\$1,619,320
\$0	\$362,847	\$0	\$0	Financial Aid	\$462,000
\$626,462	\$1,380,172	\$1,500,000	\$1,500,000	Capital Outlay	\$1,500,000
\$5,505,572	\$11,374,778	\$13,020,000	\$13,020,000	Total Special Revenue Expenses	\$6,565,000
\$0	\$0	\$0	\$0	Transfers to General Fund	\$0
\$385,543	\$25,500	\$570,000	\$570,000	Transfer to other funds	\$0
				Intrafund transfers	\$500,000
\$5,891,115	\$11,400,278	\$13,590,000	\$13,590,000	Total requirements	\$7,065,000
\$569,243	\$33,721	\$0	\$0	Ending fund balance	\$0
<b>Capital Projects Fund- 11402</b>					
\$0	\$0	\$0	\$0	Beginning fund balance	-\$395,000

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$0	\$5,500,000	\$5,500,000	\$5,500,000	Revenues	\$5,500,000
\$0	\$0	a	\$0	Total Transfer In	\$0
\$0	\$5,500,000	\$5,500,000	\$5,500,000	Total resources	\$5,105,000
\$0	\$0	\$0	\$0	State Capital Projects - Personnel	\$0
\$0	\$0	\$0	\$0	State Capital Projects - Benefits	\$0
\$0	\$500,000	\$500,000	\$500,000	State Capital Projects - Materials and Services	\$305,000
\$0	\$5,000,000	\$5,000,000	\$5,000,000	State Capital Projects - Capital Outlay	\$4,800,000
\$0	\$5,500,000	\$5,500,000	\$5,500,000	Total State Capital Projects Expenses	\$5,105,000
				Total Transfers Out	\$0
\$0	\$5,500,000	\$5,500,000	\$5,500,000	Total requirements	\$5,105,000
\$0	\$0	\$0	\$0	Ending fund balance	\$0

**Capital Projects Fund- RC Ins Claim**

\$35,278	\$0	\$0	\$0	Beginning fund balance	\$0
\$44,997	\$0	\$0	\$0	Revenues	\$0
\$0	\$0	\$0	\$0	Total Transfer In	\$0
\$80,275	\$0	\$0	\$0	Total resources	\$0
\$0	\$0	\$0	\$0	Readiness Center Insurance - Personnel	\$0
\$0	\$0	\$0	\$0	Readiness Center Insurance - Benefits	\$0
\$20,336	\$0	\$0	\$0	Readiness Center Insurance - Materials and Services	\$0
\$59,939	\$0	\$0	\$0	Readiness Center Insurance - Capital Outlay	\$0
\$80,275	\$0	\$0	\$0	Readiness Center Insurance Projects Expenses	\$0
				Total Transfers Out	\$0
\$80,275	\$0	\$0	\$0	Total requirements	\$0
\$0	\$0	\$0	\$0	Ending fund balance	\$0

**Capital Projects Fund- LC Ins Claim**

\$58,815	\$74,721	\$0	\$0	Beginning fund balance	\$0
\$0	\$0	\$0	\$0	Revenues	\$0
\$0	\$0	\$0	\$0	Total Transfer In	\$0
\$58,815	\$74,721	\$0	\$0	Total resources	\$0
\$0	\$0	\$0	\$0	Learning Commons Insurance - Personnel	\$0
\$0	\$0	\$0	\$0	Learning Commons Insurance - Benefits	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$10,429	\$74,721	\$0	\$0	Learning Commons Insurance - Materials and Services	\$0
\$0	\$0	\$0	\$0	Learning Commons Insurance - Capital Outlay	\$0
\$10,429	\$74,721	\$0	\$0	Learning Commons Insurance Projects Expenses	\$0
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$10,429	\$74,721	\$0	\$0	Total requirements	\$0
\$48,387	\$0	\$0	\$0	Ending fund balance	\$0

**Capital Projects Fund- 11401**

\$0	\$0	\$6,684,782	\$6,684,782	Beginning fund balance	\$6,300,000
\$0	\$6,789,733	\$0	\$0	Revenues	\$200,000
\$0	\$0	\$0	\$0	Total Transfer In	\$0
\$0	\$6,789,733	\$6,684,782	\$6,684,782	Total resources	\$6,500,000
\$0	\$0	\$0	\$0	Capital Projects - Personnel	\$0
\$0	\$0	\$0	\$0	Capital Projects - Benefits	\$0
\$0	\$1,489,733	\$1,384,782	\$1,384,782	Capital Projects - Materials and Services	\$600,000
\$0	\$5,300,000	\$5,300,000	\$5,300,000	Capital Projects - Capital Outlay	\$5,900,000
\$0	\$6,789,733	\$6,684,782	\$6,684,782	Total Capital Projects Expenses	\$6,500,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$0	\$6,789,733	\$6,684,782	\$6,684,782	Total requirements	\$6,500,000
\$0	\$0	\$0	\$0	Ending fund balance	\$0

**Capital Projects Fund- Summary**

\$94,093	\$74,721	\$6,684,782	\$6,684,782	Beginning fund balance	\$5,905,000
\$44,997	\$12,289,733	\$5,500,000	\$5,500,000	Revenue	\$5,700,000
\$0	\$0	\$0	\$0	Transfer In From The General Fund	\$0
				Transfer in From Other Funds	\$0
\$139,090	\$12,364,454	\$12,184,782	\$12,184,782	Total resources	\$11,605,000
\$0	\$0	\$0	\$0	Personnel	\$0
\$0	\$0	\$0	\$0	Benefits	\$0
\$30,765	\$2,064,454	\$1,884,782	\$1,884,782	Materials and Services	\$905,000
\$59,939	\$10,300,000	\$10,300,000	\$10,300,000	Capital Outlay	\$10,700,000
\$90,703	\$12,364,454	\$12,184,782	\$12,184,782	Expenses	\$11,605,000
				Transfer Out to General Fund	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
				Transfer Out to Other Funds	\$0
\$90,703	\$12,364,454	\$12,184,782	\$12,184,782	Total requirements	\$11,605,000
\$48,387	\$0	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- 17010**

\$331,010	\$410,294	\$0	\$0	Beginning fund balance	\$0
\$1,830,732	\$8,769,200	\$1,656,742	\$1,656,742	District General Obligation Bond Revenues	\$1,704,525
				Total transfers in	\$0
\$2,161,742	\$9,179,494	\$1,656,742	\$1,656,742	Total resources	\$1,704,525
\$1,751,447	\$8,764,245	\$1,656,742	\$1,656,742	District General Obligation Bond - Debt	\$1,704,525
\$1,751,447	\$8,764,245	\$1,656,742	\$1,656,742	Total District General Obligation Bond Expenses	\$1,704,525
				Total Transfers Out	\$0
\$1,751,447	\$8,764,245	\$1,656,742	\$1,656,742	Total requirements	\$1,704,525
\$410,294	\$415,249	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- 17011**

\$362,145	\$0	\$0	\$0	Beginning fund balance	\$0
\$283,731	\$458,759	\$482,496	\$482,496	Pension Obligation Bond Revenues	\$503,640
\$0	\$0	\$0	\$0	Transfers in from General Fund	\$0
\$645,876	\$458,759	\$482,496	\$482,496	Total resources	\$503,640
\$436,943	\$458,759	\$482,496	\$482,496	Pension Obligation Bond - Debt	\$503,640
\$436,943	\$458,759	\$482,496	\$482,496	Total Pension Obligation Bond Expenses	\$503,640
				Transfers Out	\$0
\$436,943	\$458,759	\$482,496	\$482,496	Total requirements	\$503,640
\$208,934	\$0	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- 17012**

\$0	\$7,852	\$0	\$0	Beginning fund balance	\$0
\$0	\$0	\$0	\$0	FFC 2013 Nix Property Bond Revenues	\$0
\$123,703	\$115,880	\$123,680	\$123,680	Transfers in from General Fund	\$123,545
\$123,703	\$123,733	\$123,680	\$123,680	Total resources	\$123,545
\$115,851	\$123,733	\$123,680	\$123,680	FFC 2013 Nix Property Bond- Debt	\$123,545
\$115,851	\$123,733	\$123,680	\$123,680	Total FFC 2013 Nix Property Bond Expenses	\$123,545
				Total Transfers Out	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$115,851	\$123,733	\$123,680	\$123,680	Total requirements	\$123,545
\$7,852	\$0	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- 17013**

\$0	\$0	\$0	\$0	Beginning fund balance	\$0
\$0	\$0	\$0	\$0	Skills Center Full Faith & Credit Bond Revenues	\$0
\$502,200	\$503,400	\$0	\$0	Total transfers in	\$0
\$502,200	\$503,400	\$0	\$0	Total resources	\$0
\$502,200	\$503,400	\$0	\$0	Skills Center Full Faith & Credit Bond - Debt	\$0
\$502,200	\$503,400	\$0	\$0	Skills Center Full Faith & Credit Bond Expenses	\$0
				Total Transfers Out	\$0
\$502,200	\$503,400	\$0	\$0	Total requirements	\$0
\$0	\$0	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- 17014**

\$0	\$0	\$0	\$0	Beginning fund balance	\$0
\$464,014	\$464,014			Transfers from General Fund	\$0
\$464,014	\$464,014	\$0	\$0	Total resources	\$0
\$464,014	\$464,014	\$0	\$0	Port of the Dalles - Debt	\$0
\$464,014	\$464,014	\$0	\$0	Port of the Dalles - Expenses	\$0
				Total Transfers Out	\$0
\$464,014	\$464,014	\$0	\$0	Total requirements	\$0
\$0	\$0	\$0	\$0	Ending fund balance	\$0

**Debt Service Fund- Summary**

\$693,155	\$418,147	\$0	\$0	Beginning fund balance	\$0
\$2,114,463	\$9,227,959	\$2,139,238	\$2,139,238	Revenue	\$2,208,165
\$1,089,917	\$1,083,295	\$123,680	\$123,680	Transfer In From General Fund	\$123,545
\$3,897,535	\$10,729,400	\$2,262,918	\$2,262,918	Total resources	\$2,331,710
\$3,270,455	\$10,314,151	\$2,262,918	\$2,262,918	Debt Service	\$2,331,710
\$3,270,455	\$10,314,151	\$2,262,918	\$2,262,918	Total Expenses	\$2,331,710
				Transfers out	\$0
\$3,270,455	\$10,314,151	\$2,262,918	\$2,262,918	Total requirements	\$2,331,710
\$627,080	\$415,249	\$0	\$0	Ending fund balance	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
<b>Enterprise Fund- 12100</b>					
-\$10,030	\$0	\$0	\$0	Beginning fund balance	\$0
\$106,194	\$123,960	\$123,000	\$123,000	Bookstore Revenues	\$120,000
\$83,582	\$67,583	\$88,000	\$88,000	Transfers in	\$88,000
\$179,746	\$191,543	\$211,000	\$211,000	Total resources	\$208,000
\$53,327	\$56,430	\$56,429	\$56,429	Bookstore- Personnel	\$62,799
\$29,294	\$27,189	\$41,340	\$41,340	Bookstore- Benefits	\$49,886
\$105,649	\$107,925	\$113,230	\$113,230	Bookstore- Materials and Services	\$95,315
\$188,270	\$191,543	\$211,000	\$211,000	Total Bookstore Expenses	\$208,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$188,270	\$191,543	\$211,000	\$211,000	Total requirements	\$208,000
-\$8,524	\$0	\$0	\$0	Ending fund balance	\$0
<b>Enterprise Fund- 12200</b>					
-\$396	\$0	\$0	\$0	Beginning fund balance	\$0
\$178,607	\$140,150	\$133,750	\$133,750	Hospitality Program Revenues	\$123,000
\$87,882	\$160,000	\$160,000	\$160,000	Transfers in	\$186,000
\$266,092	\$300,150	\$293,750	\$293,750	Total resources	\$309,000
\$105,845	\$105,516	\$108,699	\$108,699	Hospitality Program- Personnel	\$131,307
\$59,399	\$64,864	\$74,044	\$74,044	Hospitality Program- Benefits	\$80,435
\$107,883	\$126,275	\$111,007	\$111,007	Hospitality Program- Materials and Services	\$97,087
\$273,128	\$296,655	\$293,750	\$293,750	Total Expenses	\$308,829
				Total Transfers Out	\$0
\$273,128	\$296,655	\$293,750	\$293,750	Total requirements	\$308,829
-\$7,035	\$3,495	\$0	\$0	Ending fund balance	\$171
<b>Enterprise Fund- 12300</b>					
\$0	\$0	\$0	\$0	Beginning fund balance	\$0
\$143,201	\$150,000	\$119,000	\$119,000	Residence Hall- Revenue	\$120,000
\$28,918	\$0	\$0	\$0	Transfers out	\$0
\$172,119	\$150,000	\$119,000	\$119,000	Total resources	\$120,000
\$116,670	\$142,740	\$89,342	\$89,342	Residence Hall- Personnel	\$75,890
\$44,754	\$37,841	\$20,168	\$20,168	Residence Hall- Benefits	\$34,124

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$1,331	\$9,459	\$9,489	\$9,489	Residence Hall- Materials & Services	\$9,986
\$162,756	\$190,040	\$119,000	\$119,000	Total RESIDENCE HALL Expenses	\$120,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$162,756	\$190,040	\$119,000	\$119,000	Total requirements	\$120,000
\$9,364	-\$40,040	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- 12400**

\$86,583	\$46,379	\$0	\$0	Beginning fund balance	\$0
\$197,703	\$242,000	\$200,000	\$200,000	Building Lease Revenues	\$200,000
\$284,287	\$288,379	\$200,000	\$200,000	Total resources	\$200,000
\$16,810	\$21,699	\$21,921	\$21,921	Building Lease- Personnel	\$26,206
\$10,758	\$12,755	\$14,079	\$14,079	Building Lease- Benefits	\$14,607
\$17,416	\$13,000	\$4,000	\$4,000	Building Lease- Materials and Services	\$4,000
\$44,984	\$47,454	\$40,000	\$40,000	Total Building Lease Expenses	\$44,813
\$151,846	\$227,583	\$160,000	\$160,000	Transfer out	\$150,000
\$196,830	\$275,037	\$200,000	\$200,000	Total requirements	\$194,813
\$87,457	\$13,342	\$0	\$0	Ending fund balance	\$5,187

**Enterprise Fund- 12500**

\$47,013	\$25,000	\$45,000	\$45,000	Beginning fund balance	\$0
\$109,821	\$105,000	\$80,000	\$80,000	Adult Continuing Education Revenues	\$0
				Transfers in	\$0
\$156,835	\$130,000	\$125,000	\$125,000	Total resources	\$0
\$72,526	\$81,645	\$76,799	\$76,799	Adult Continuing Education- Personnel	\$0
\$19,789	\$29,066	\$29,066	\$29,066	Adult Continuing Education- Benefits	\$0
\$18,963	\$18,945	\$19,135	\$19,135	Adult Continuing Education- Materials and Services	\$0
\$111,278	\$129,656	\$125,000	\$125,000	Total Adult Continuing Education Expense	\$0
\$0	\$0	\$0	\$0	Transfers Out	\$0
\$111,278	\$129,656	\$125,000	\$125,000	Total requirements	\$0
\$45,557	\$344	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- 12600**

\$48,263	\$30,000	\$18,000	\$18,000	Beginning fund balance	\$0
\$49,958	\$64,000	\$45,963	\$45,963	Dept. Consolidation	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$98,222	\$94,000	\$63,963	\$63,963	Total resources	\$0
\$26,407	\$26,895	\$27,321	\$27,321	Health & Safety Adult Education- Personn	\$0
\$7,382	\$6,779	\$8,868	\$8,868	Health & Safety Adult Education- Benefits	\$0
\$26,412	\$30,755	\$27,775	\$27,775	Health & Safety Adult Education- Materials	\$0
\$60,201	\$64,429	\$63,963	\$63,963	Total Health & Safety Adult Education Expense	\$0
				Total Transfers Out	\$0
\$60,201	\$64,429	\$63,963	\$63,963	Total requirements	\$0
\$38,021	\$29,571	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- 14400**

\$0	\$1,300	\$1,300	\$1,300	Beginning fund balance	\$0
\$2,500	\$0	\$5,000	\$5,000	Construction Trades Revenues	\$25,000
				Transfer In From General Fund	\$0
\$2,500	\$1,300	\$6,300	\$6,300	Total resources	\$25,000
\$1,200	\$1,300	\$6,300	\$6,300	Total Expenses	\$25,000
				Total Transfers Out	\$0
\$1,200	\$1,300	\$6,300	\$6,300	Total requirements	\$25,000
\$1,300	\$0	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- 14500**

\$3,357	\$8,999	\$0	\$0	Beginning fund balance	\$0
\$28,356	\$100,000	\$100,000	\$100,000	Advanced Manufacturing Revenues	\$25,000
				Transfer In From General Fund	\$0
\$31,712	\$108,999	\$100,000	\$100,000	Total resources	\$25,000
\$22,713	\$108,999	\$100,000	\$100,000	Total Expenses	\$25,000
				Total Transfers Out	\$0
\$22,713	\$108,999	\$100,000	\$100,000	Total requirements	\$25,000
\$8,999	\$0	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- 14600**

\$0	\$5,699	\$0	\$0	Beginning fund balance	\$0
\$0	\$0	\$0	\$0	DUEL CR REVENUE	\$0
\$134,176	\$96,000	\$90,000	\$90,000	Transfers In	\$0
\$134,176	\$101,699	\$90,000	\$90,000	Total resources	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$37,186	\$35,000	\$35,000	\$35,000	Dual Credit- Personnel	\$0
\$12,523	\$5,050	\$5,000	\$5,000	Dual Credit- Benefits	\$0
\$82,602	\$55,950	\$50,000	\$50,000	Dual Credit- Materials and Services	\$0
\$132,311	\$96,000	\$90,000	\$90,000	Total Dual Credit Expenses	\$0
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$132,311	\$96,000	\$90,000	\$90,000	Total requirements	\$0
\$1,866	\$5,699	\$0	\$0	Ending fund balance	\$0

**Enterprise Fund- Summary**

\$174,790	\$117,377	\$64,300	\$64,300	Beginning fund balance	\$0
\$816,340	\$925,110	\$806,713	\$806,713	Revenue	\$613,000
\$217,759	\$96,000	\$178,000	\$178,000	Transfer In From The General Fund	\$274,000
\$116,800	\$227,583	\$160,000	\$160,000	Transfer in From Enterprise Funds	\$0
\$1,325,689	\$1,366,070	\$1,209,013	\$1,209,013	Total resources	\$887,000
\$428,772	\$469,926	\$415,511	\$415,511	Personnel	\$296,202
\$183,899	\$183,543	\$192,565	\$192,565	Benefits	\$179,052
\$384,169	\$472,608	\$440,937	\$440,937	Materials and Services	\$256,388
\$996,840	\$1,126,077	\$1,049,013	\$1,049,013	Total Expenses	\$731,642
\$151,846	\$227,583	\$160,000	\$160,000	Transfer Out	\$150,000
\$1,148,686	\$1,353,660	\$1,209,013	\$1,209,013	Total requirements	\$881,642
\$177,003	\$12,410	\$0	\$0	Ending fund balance	\$5,358

**Agency and Trust Fund- 14100**

\$26,134	\$25,000	\$76,000	\$76,000	Beginning fund balance	\$0
\$88	\$0	\$0	\$0	Student Council Revenues	\$90,000
\$102,139	\$90,000	\$90,000	\$90,000	Total Transfer In	\$0
\$128,361	\$115,000	\$166,000	\$166,000	Total resources	\$90,000
\$0	\$0	\$0	\$0	Student Council- Personnel	\$0
\$0	\$0	\$0	\$0	Student Council- Benefits	\$0
\$77,440	\$79,700	\$90,700	\$90,700	Student Council- Materials and Services	\$83,500
\$77,440	\$79,700	\$90,700	\$90,700	Total Student Council Expenses	\$83,500
\$0	\$6,500	\$6,500	\$6,500	Transfers out (intrafund)	\$6,500
\$77,440	\$86,200	\$97,200	\$97,200	Total requirements	\$90,000

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$50,921	\$28,800	\$68,800	\$68,800	Ending fund balance	\$0
<b>Agency and Trust Fund- 14200</b>					
\$2,173	\$5,000	\$11,494	\$11,494	Beginning fund balance	\$0
\$0		\$0	\$0	Phi Theta Kappa Revenue	\$0
\$6,500	\$6,500	\$6,500	\$6,500	Transfers in (intrafund)	\$6,500
\$8,673	\$11,500	\$17,994	\$17,994	Total resources	\$6,500
\$0	\$0	\$0	\$0	Phi Theta Kappa - Personnel	\$0
\$0	\$0	\$0	\$0	Phi Theta Kappa - Benefits	\$0
\$1,881	\$6,500	\$17,994	\$17,994	Phi Theta Kappa - Materials & Services	\$6,500
\$1,881	\$6,500	\$17,994	\$17,994	Total Phi Theta Kappa Expenses	\$6,500
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$1,881	\$6,500	\$17,994	\$17,994	Total requirements	\$6,500
\$6,792	\$5,000	\$0	\$0	Ending fund balance	\$0
<b>Financial Aid Fund- 11602</b>					
\$0	\$0	\$0	\$0	Beginning fund balance	\$0
\$1,732	\$30,000	\$30,000	\$30,000	Federal Work Study Program Revenues	\$30,000
\$0	\$0	\$0	\$0	Transfer In From General Fund	\$0
\$1,732	\$30,000	\$30,000	\$30,000	Total resources	\$30,000
\$14,786	\$29,350	\$29,350	\$29,350	Federal Work Study Program- Personnel	\$29,350
\$223	\$650	\$650	\$650	Federal Work Study Program- Benefits	\$650
\$0	\$0	\$0	\$0	Federal Work Study Program- Materials and Services	\$0
\$15,009	\$30,000	\$30,000	\$30,000	Total Federal Work Study Program Expenses	\$30,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$15,009	\$30,000	\$30,000	\$30,000	Total requirements	\$30,000
-\$13,277	\$0	\$0	\$0	Ending fund balance	\$0
<b>Financial Aid Fund- 11603</b>					
-\$685	\$0	\$0	\$0	Beginning fund balance	\$0
\$1,781,408	\$2,446,000	\$2,446,000	\$2,446,000	Federal PELL Grant Program Revenues	\$2,446,000
\$67,922	\$0	\$0	\$0	Transfer from General Fund	\$0
\$1,848,645	\$2,446,000	\$2,446,000	\$2,446,000	Total resources	\$2,446,000
\$0	\$0	\$0	\$0	Federal PELL Grant Program- Personnel	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$0	\$0	\$0	\$0	Federal PELL Grant Program- Benefits	\$0
\$1,802,396	\$2,446,000	\$2,446,000	\$2,446,000	Federal PELL Grant Program- Financial Aid	\$2,446,000
\$1,802,396	\$2,446,000	\$2,446,000	\$2,446,000	Total Federal PELL Grant Program Expenses	\$2,446,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$1,802,396	\$2,446,000	\$2,446,000	\$2,446,000	Total requirements	\$2,446,000
\$46,249	\$0	\$0	\$0	Ending fund balance	\$0

**Financial Aid Fund- 11604**

\$211,772	\$0	\$0	\$0	Beginning fund balance	\$0
\$1,108,510	\$800,000	\$1,180,000	\$1,180,000	Scholarship Revenues	\$1,180,000
\$73,263	\$80,000	\$80,000	\$80,000	Transfer In From General Fund	\$0
\$1,393,545	\$880,000	\$1,260,000	\$1,260,000	Total resources	\$1,180,000
\$0	\$0	\$0	\$0	Scholarship - Personnel	\$0
\$0	\$0	\$0	\$0	Scholarship - Benefits	\$0
\$1,142,693	\$880,000	\$1,260,000	\$1,260,000	Scholarship - Financial Aid	\$1,180,000
\$1,142,693	\$880,000	\$1,260,000	\$1,260,000	Total Scholarship Expenses	\$1,180,000
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$1,142,693	\$880,000	\$1,260,000	\$1,260,000	Total requirements	\$1,180,000
\$250,852	\$0	\$0	\$0	Ending fund balance	\$0

**Financial Aid Fund- Summary**

\$239,394	\$30,000	\$87,494	\$87,494	Beginning fund balance	\$0
\$88	\$0	\$0	\$0	Scholarship Revenues	\$1,180,000
\$2,891,651	\$3,276,000	\$3,656,000	\$3,656,000	Federal Revenue	\$2,476,000
\$181,902	\$176,500	\$176,500	\$176,500	Transfer In From The General Fund	\$0
\$3,312,947	\$3,482,500	\$3,919,994	\$3,919,994	Total resources	\$3,656,000
\$14,786	\$29,350	\$29,350	\$29,350	Personnel	\$29,350
\$223	\$650	\$650	\$650	Benefits	\$650
\$1,881	\$6,500	\$108,694	\$108,694	Materials and Services	\$0
\$3,022,529	\$3,405,700	\$3,706,000	\$3,706,000	Financial Aid	\$3,626,000
\$3,039,419	\$3,442,200	\$3,844,694	\$3,844,694	Total Expenses	\$3,656,000
\$0	\$0	\$0	\$0	Transfer Out to General Fund	\$0
\$0	\$6,500	\$6,500	\$6,500	Transfer Out to Other Funds	\$0

23-24	24-25	25-26 Adopted	25-26 Adj	Description	26-27 Proposed
\$3,039,419	\$3,448,700	\$3,851,194	\$3,851,194	Total requirements	\$3,656,000
\$3,296,057	\$3,439,500	\$68,800	\$68,800	Ending fund balance	\$0

**Reserve Fund- Facilities RF**

\$27,258	\$27,258	\$0	\$0	Beginning fund balance	\$0
\$0	\$0	\$0	\$0	Total Facilities Reserve Fund Revenues	\$0
\$0	\$0	\$0	\$0	Transfer In From General Fund	\$0
\$0	\$0	\$0	\$0	TOTAL REVENUE	\$0
\$27,258	\$27,258	\$0	\$0	Total resources	\$0
\$0	\$0	\$0	\$0	Facilities Reserve Fund - Personnel	\$0
\$0	\$0	\$0	\$0	Facilities Reserve Fund - Benefits	\$0
\$0	\$0	\$0	\$0	Facilities Reserve Fund - Materials and Services	\$0
\$0	\$0	\$0	\$0	Total Facilities Reserve Fund Expenses	\$0
\$0	\$0	\$0	\$0	Total Transfers Out	\$0
\$0	\$0	\$0	\$0	Total requirements	\$0
\$27,258	\$27,258	\$0	\$0	Ending fund balance	\$0

**Reserve Fund- General RF**

-\$87,792	\$500,000	\$439,466	\$439,466	Beginning fund balance	\$750,000
\$500,000	\$0	\$310,534	\$310,534	Transfer In From General Fund	\$700,000
\$500,000	\$0	\$310,534	\$310,534	Total Transfers in	\$700,000
\$412,208	\$500,000	\$750,000	\$750,000	Total resources	\$1,450,000
				General Reserve Fund - Personnel	\$0
				General Reserve Fund - Benefits	\$0
				General Reserve Fund - Materials and Services	\$0
				Total General Reserve Fund Expenses	\$0
				Transfer Out	\$0
				Total requirements	\$0
\$412,208	\$500,000	\$750,000	\$750,000	Ending fund balance	\$1,450,000

**Reserve Fund- Summary**

-\$60,534	\$527,258	\$439,466	\$439,466	Beginning fund balance	\$750,000
				Revenue	\$0
\$500,000	\$0	\$310,534	\$310,534	Transfers in from General Fund	\$700,000

<b>23-24</b>	<b>24-25</b>	<b>25-26 Adopted</b>	<b>25-26 Adj</b>	<b>Description</b>	<b>26-27 Proposed</b>
\$439,466	\$527,258	\$750,000	\$750,000	Total resources	\$1,450,000
				Personnel	\$0
				OPE	\$0
				Materials and Services	\$0
				Expenses	\$0
				Transfer out to General Fund	\$0
				Transfer out to other funds	\$0
				Total requirements	\$0
\$439,466	\$527,258	\$750,000	\$750,000	Ending fund balance	\$1,450,000

## DEBT SERVICE SCHEDULES

## BOND DEBT SERVICE

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

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

## BOND DEBT SERVICE

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

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

## BOND DEBT SERVICE

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

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

**2013 Full Faith Capital One Future Debt Obligation**

<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>
<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
12/30/2026			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

GENERAL OBLIGATION BOND LEVY

	<u>Total</u>
Principal payment	\$1,045,000
Interest payment	\$659,525
Unappropriated ending fund balance	\$0
Amount to repay interfund loans	<u>\$0</u>
Total debt service	\$1,704,525
Other fund resources	<u>\$0</u>
Estimated amount needed from taxes	\$1,704,525
Divide by county percent collected	<u>0.9850</u>
Amount of tax to certify	\$1,730,482

TAXES UNDER PERMANENT RATE AUTHORITY

	<u>Rate per \$1,000 Assessed Value</u>
Hood River County	0.27030
Wasco County	0.27030

FY27 INTERFUND TRANSFERS

From	To	Amount
General Fund	Special Revenue Fund/SBDC Match	40,000
General Fund	Special Revenue Fund/SBDC Projects	25,000
General Fund	Enterprise Fund/Campus Store	88,000
General Fund	Debt Service/Nix Property	123,545
General Fund	Reserve Fund/General RF	700,000
General Fund	Enterprise Fund/Café	186,000
Enterprise Fund/Lease	General Fund	150,000



**COLUMBIA GORGE**  
COMMUNITY COLLEGE

400 E. Scenic Drive  
The Dalles

1730 College Way  
Hood River

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