

Adopted Budget 2020-21

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2020-21 BUDGET

Available online at http://www.clackamas.edu/Budget_Committee.aspx

Clackamas Community College Business Office
19600 Molalla Avenue
Oregon City, Oregon 97045-7998
503-594-3101 or jeff.shaffer@clackamas.edu

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Table of Contents

	<u>Page</u>		<u>Page</u>
College Overview		Funds (continued)	
College Overview	5	Special Revenue Funds (continued)	
Budget Committee	6	Intramurals and Athletics Fund	113
Organization Chart	7	Student Life and Leadership Fund	114
		Computer Lab Fund	116
Financial Summary		Student Financial Aid Fund	117
Budget Message	11	Grants and Contracts Fund	118
Budget in Total	14	Retirement Fund	120
Budget by Fund Type	16	Insurance Reserve Fund	121
Appropriations	18	PERS Reserve Fund	122
Budget by Function	20	Technology Infrastructure & Software Implementation Fund ..	123
Budget Analysis	22	Debt Service Fund	124
		Debt Service Fund by Debt Issue	125
Planning and Policies		Description of Long-Term Debt	126
Planning and Assessment	41	Debt Service Expenditures to Maturity	128
Financial Planning and Budgeting	53	Debt Limitation	132
Budget Law, Format, and Financial Policies	57	Capital Projects Funds	134
Budget Calendar	63	Capital Projects (Bond) Fund	136
		Staff Computer Replacement Fund	138
Personnel		Equipment Replacement Fund	139
Personnel FTEs	69	Major Maintenance Fund	140
Salaries of Employees	76	Proprietary Funds	142
Budgetary Organization Charts	78	Bookstore Fund	144
		Customized Training Fund	146
Funds		Environmental Learning Center Fund	147
Fund Descriptions	93	Internal Service Fund	148
General Fund	98	Appendices	
General and Fee Fund Expenditures by Department	100	Property Tax Levies	151
Special Revenue Funds	104	Tuition and Fees	152
Fee Fund	108	Transfers Between Funds	158
Innovation Fund	110	Statistical Section	159
Student Technology Fund	112	Glossary	162

COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
College Overview

Clackamas (CCC) is one of 17 community colleges in the state of Oregon. Community colleges offer transfer courses to students who will pursue bachelor's degrees at four-year institutions, professional technical training to meet the needs of a changing work force, and course work to help individuals gain basic skills.

Our mission is to serve the people of the college district with high quality education and training opportunities that are accessible to all students, adaptable to changing needs, and accountable to the community we serve.

Established in 1966, Clackamas Community College's 175-acre main campus is located in Oregon City, Oregon, in the Portland metropolitan area. The Harmony community campus, in the northern part of Clackamas County, includes the health sciences programs and community education. The Wilsonville campus offers public instruction and is a training alliance with a regional electrical utility.

Oregon's community colleges are public entities; by statute, they are municipal corporations as are cities, counties and school districts, with distinct tax levies and the ability to issue debt.

At the state level, the Higher Education Coordinating Commission (HECC) adopts rules for the general governance of community colleges. The HECC is supported by the State Department of Community Colleges and Workforce Development (CCWD). Community

colleges are managed at the local level by an elected board of directors. One Board member is elected from each of the seven zones within the college district, and terms are four years. Tim Cook serves as president at Clackamas. CCC is accredited by the Northwest Commission on Colleges and Universities.

Community colleges serve diverse populations ranging from high school students to senior citizens. Clackamas enrolled 24,565 students in the 2018-19 fiscal year, with a full time equivalence of 6,337. The college employs about 392 full time and 600 part time staff.

The College district encompasses all of Clackamas County except the cities of Lake Oswego and Sandy. The estimated population of the College district is 367,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

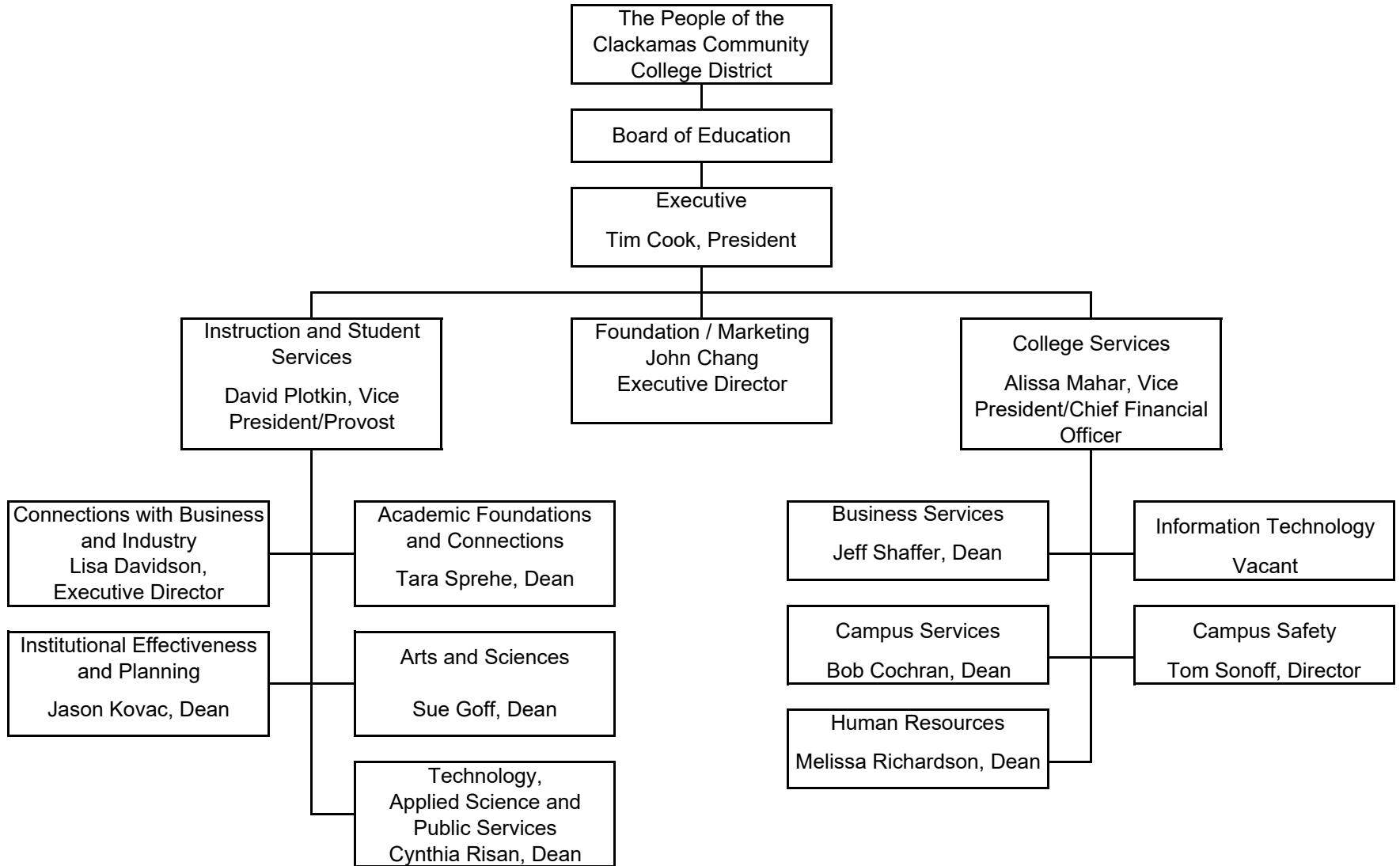
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$684,163 in scholarships for the 2018-19 academic year.

For more information about Clackamas Community College or the Foundation, visit the website at www.clackamas.edu.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Committee**

<u>Zone</u>	<u>Board of Education Members</u>		<u>Appointed Members</u>	
		<u>Term Expires</u>		<u>Term Expires</u>
Zone 1 Milwaukie Area	Greg Chaimov	June 30, 2023	John Fox	June 30, 2020
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2021	Michael Morrow	June 30, 2022
Zone 3 Gladstone area	Dave Hunt	June 30, 2021	Wade Byers	June 30, 2022
Zone 4 Oregon City area	Chris Groener Chair	June 30, 2023	Christine Didway	June 30, 2021
Zone 5 West Linn & Wilsonville Area	Betty Reynolds	June 30, 2023	David Davis	June 30, 2020
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2021	Jamie Damon	June 30, 2020
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2021	Andrey Chernishov	June 30, 2021

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Organization Chart**



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FINANCIAL SUMMARY

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CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Message

April 30, 2020

Dear Colleagues:

Clackamas Community College has an aligned assessment, planning and budgeting process, which is instrumental for the budget development process. Departments have completed their assessment of program learning and service outcomes, and potential gaps were documented for consideration. Given the timing of the determination and approval of the state budget, CCC may need to update its budget with programmatic and service area adjustments prior to Board of Education adoption in June.

Each year, the college continues to improve and refine the budget process. The process includes multiple representatives at each stage of budget deliberations, from our revised faculty Position Opening Request (POR) process to conversations within the Budget Advisory Group (BAG). The following is the outcome of this year's budget planning process.

The budget continues to reflect the impact of passing the \$90-million capital construction bond. Additional resources from state Article IXG matching grants for building projects have been secured, including \$8 million in state funding for the Welcome Center.

One significant impact on our financial position is the Public Employee Retirement System (PERS). While the state is advancing concepts to help address the PERS unfunded actuarial liability (UAL), none of those measures will impact the 2020-21 biennium. The recent financial market drops have impacted the PERS, and unless there is a significant market recovery between now and the end of the calendar year, PERS rates will increase in the next two years. CCC doesn't anticipate PERS rate relief until at least 2034-35.

This budget is being adopted just after the state released its May forecast, amid an unprecedented economic landscape due to the COVID-19 pandemic. The state is estimating a \$3-billion deficit for the 2019-21 biennium, and higher education will certainly feel the impacts. Until CCC receives notification from the state regarding the Community College Support Fund (CCSF), we are assuming a \$640.9 million CCSF appropriation. All indications suggest that the actual CCSF in fiscal year 2020-21 could be lower; however, it's too soon to know the extent to adjust appropriations. CCC will closely monitor the state's budget and potential use of its rainy day funds, while we brace for mid-fiscal year budget reductions if needed.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Message

In looking at tuition revenue going forward, CCC will feel the impacts of a 30% enrollment drop in spring term of 2020, and continuation of enrollment declines in summer and fall terms. The tuition revenue impact from spring term 2020 was \$850,000.

CCC will also monitor property tax collections and receipts to adjust revenue projections for fiscal year 2020-21. CCC typically experiences a 4.5% increase annually in property tax revenue, but that will not likely be the case for 2020 due to economic impacts of COVID-19.

Throughout the budget actions over the last nine years and the passing of our \$90-million bond, the college has taken the opportunity to be strategic, recalibrate our work and invest in creating organizational capacity. With significant forecast gaps, the college has needed to shift its thinking toward core services to serve students. The college needs to take \$4.3 million in cuts to balance the forecast. CCC has allocated the remaining PERS reserves in this adopted budget, which will limit CCC's ability to recover from current and future economic impacts.

BUDGET CHANGES FOR 2020-21

The underlying revenue and expenditure picture shows ongoing revenue that is projected to be down and continues to be outpaced by increased, ongoing expenses for the 2020-21 fiscal year and going forward in the forecast. We also project a net negative impact to the ending fund balance for the current 2019-20 fiscal year due to operating in a projected deficit, in part due to COVID-19.

A. Using Available Reserves

This year, the Board of Education reaffirmed its policy that the General Fund ending balance be no less than 10 percent of revenue. Given the instability of income tax receipts, which is Oregon's main source of revenue, the volatility of PERS returns, and the likely reduction of the CCSF, it's important the college maintains at least 10 percent in the General Fund ending balance.

B. Revenue

Without adjusting the CCSF based on changes in state revenues, the general fund budgeted revenue is up about \$1 million for 2020-21. The potential change in the CCSF, to a number lower than the current \$640.9 million, coupled with potential property tax stagnation statewide, translates into an unreliable increase in total public resources. The tuition rate increase of \$5 per credit hour –

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Message

from \$103 to \$108 per credit hour – adds \$700,000 of General Fund revenue for 2020-21, based on current enrollment decreases. This change in tuition keeps CCC amongst the lowest community colleges in Oregon.

The increases to student fees for fiscal year 2020-21 include:

- General Student Fee: Increase from \$2.50 per credit to \$6 per credit (\$3 of which was in place of charging \$20/course hybrid and \$40/course online fees).
- Student Technology Fee: No increase.
- College Service Fee: Increase from \$28 per term to \$30 per term.

The college secured state matching funds of \$8 million toward construction of the new Welcome Center building, which is included in the Capital Project (Bond) Fund budget.

With the magnitude of economic uncertainty, CCC is ready to conduct a mid-fiscal year budget adjustment to create a balanced budget based on new revenue information when it becomes available.

NEXT STEPS

The college's Budget Committee, comprised of the Board of Education and an equal number of citizen appointees, will meet once in May and once in June, culminating in approval of the proposed budget. In late June, the Board of Education will formally adopt the budget, establish appropriations, and authorize the levy of supporting property taxes.

Our past, present, and future success depends on the extraordinary efforts of so many. Thank you for your dedication and for all that you do in service to our students, our communities, and each other.

We are Clackamas and proud of it!

Dr. Tim Cook
President

Alissa Mahar
Vice President, College Services

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget in Total

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 96,546,981	\$ 64,330,709	\$ 52,006,810	Beginning fund balance	\$ 44,908,212	\$ 44,908,212	\$ 44,908,212
			State revenue			
16,032,422	16,086,121	19,041,635	State community college support	18,744,286	18,744,286	18,744,286
296,883	17,838,583	19,762,950	State grants and contracts	8,500,000	8,500,000	8,500,000
3,052,944	2,857,377	1,500,000	State student financial aid	1,700,000	1,700,000	1,700,000
			Local revenue			
25,093,081	26,893,901	26,825,168	Property taxes	28,353,925	28,353,925	28,353,925
13,849,751	13,780,390	14,239,157	Tuition	14,521,263	14,521,263	14,521,263
6,108,606	6,289,269	5,905,990	Fees	5,991,806	5,991,806	5,991,806
2,158,879	556,803	450,628	Sales of goods and services	445,200	445,200	445,200
2,479,860	1,931,675	2,068,481	Local grants and contracts	2,178,241	2,178,241	2,178,241
932,937	968,120	900,000	Local student financial aid	800,000	800,000	800,000
4,975,111	6,452,011	5,799,122	Other local revenue	6,023,463	6,023,463	6,023,463
			Federal revenue			
3,193,249	2,996,184	8,500,000	Federal grants and contracts	8,500,000	8,500,000	8,500,000
7,260,117	6,583,226	7,338,785	Federal student financial aid	7,338,280	7,338,280	7,338,280
2,366	20,454	20,278	Other federal revenue	22,252	22,252	22,252
<u>85,436,206</u>	<u>103,254,114</u>	<u>112,352,194</u>	Total revenue	<u>103,118,716</u>	<u>103,118,716</u>	<u>103,118,716</u>
			Other sources			
7,932,750	2,515,310	1,985,600	Transfers in	6,765,600	6,765,600	6,765,600
13,177	12,286	-	Sale of fixed assets	10,000	10,000	10,000
-	-	-	Proceeds from long-term debt	-	-	-
<u>7,945,927</u>	<u>2,527,596</u>	<u>1,985,600</u>	Total other sources	<u>6,775,600</u>	<u>6,775,600</u>	<u>6,775,600</u>
<u>\$ 189,929,114</u>	<u>\$ 170,112,419</u>	<u>\$ 166,344,604</u>	Total resources	<u>\$ 154,802,528</u>	<u>\$ 154,802,528</u>	<u>\$ 154,802,528</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 34,769,104	\$ 36,453,379	\$ 41,485,018	Wages and salaries	\$ 42,076,588	\$ 42,076,588	\$ 42,142,986
14,827,080	15,888,479	20,287,798	Payroll taxes and benefits	19,971,110	19,971,110	20,009,223
124,714	183,277	219,800	Retiree stipend	250,000	250,000	250,000
<u>49,720,898</u>	<u>52,525,135</u>	<u>61,992,616</u>	Total personnel services	<u>62,297,698</u>	<u>62,297,698</u>	<u>62,402,209</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget in Total

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			Materials and services			
3,688,621	3,201,163	3,322,272	Supplies	3,161,398	3,161,398	3,161,398
505,881	626,076	622,407	Travel	655,031	655,031	605,031
485,745	483,471	624,068	Training and staff development	619,943	619,943	619,943
187,536	262,354	360,696	Publicity and public relations	419,496	419,496	419,496
525,688	580,894	456,845	Printing and publications	438,295	438,295	438,295
2,636,502	2,295,340	2,694,936	Repair and maintenance	2,737,883	2,737,883	2,737,883
1,777,867	1,833,341	1,921,921	Utilities	1,939,916	1,939,916	1,939,916
668,027	560,982	541,953	Fees and dues	557,767	557,767	557,767
373,211	417,960	420,000	Insurance	487,300	487,300	487,300
5,827,055	5,991,153	9,861,576	Professional services	7,223,223	7,223,223	7,223,223
1,457,638	141,235	140,000	Cost of goods sold	140,000	140,000	140,000
11,104,309	10,430,845	9,978,594	Student financial aid	10,183,489	10,183,489	10,183,489
806,058	1,104,314	800,000	WIA payments for student expenses	900,000	900,000	900,000
821,443	898,268	900,779	Other materials and services	1,069,869	1,069,869	1,069,869
<u>30,865,581</u>	<u>28,827,396</u>	<u>32,646,047</u>	Total materials and services	<u>30,533,610</u>	<u>30,533,610</u>	<u>30,483,610</u>
			Capital outlay			
1,107,562	1,097,885	1,322,800	Vehicles and equipment	1,627,800	1,627,800	1,627,800
58,656	61,261	100,000	Library collection	20,000	20,000	20,000
26,659,290	19,305,354	32,056,800	Buildings and infrastructure	22,750,000	22,750,000	22,750,000
-	-	-	Land	-	-	-
<u>27,825,508</u>	<u>20,464,500</u>	<u>33,479,600</u>	Total capital outlay	<u>24,397,800</u>	<u>24,397,800</u>	<u>24,397,800</u>
			Debt service			
5,630,000	7,290,000	7,255,000	Principal	5,603,485	5,603,485	5,603,485
3,623,671	3,341,632	2,990,452	Interest	4,671,828	4,671,828	4,671,828
<u>9,253,671</u>	<u>10,631,632</u>	<u>10,245,452</u>	Total debt service	<u>10,275,313</u>	<u>10,275,313</u>	<u>10,275,313</u>
<u>117,665,658</u>	<u>112,448,663</u>	<u>138,363,715</u>	Total expenditures	<u>127,504,421</u>	<u>127,504,421</u>	<u>127,558,932</u>
			Other uses			
-	-	-	Issuance/refunding of long-term debt	-	-	-
7,932,750	2,515,310	1,985,600	Transfers out	6,765,600	6,765,600	6,765,600
-	-	22,531,041	Contingency	19,168,259	19,168,259	19,113,748
64,330,706	55,148,446	3,464,248	Ending fund balance	1,364,248	1,364,248	1,364,248
<u>72,263,456</u>	<u>57,663,756</u>	<u>27,980,889</u>	Total other uses	<u>27,298,107</u>	<u>27,298,107</u>	<u>27,243,596</u>
<u>\$ 189,929,114</u>	<u>\$ 170,112,419</u>	<u>\$ 166,344,604</u>	Total requirements	<u>\$ 154,802,528</u>	<u>\$ 154,802,528</u>	<u>\$ 154,802,528</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2020-21 Budget
RESOURCES						
Beginning fund balance	\$ 6,462,000	\$ 12,258,100	\$ 3,676,112	\$ 21,200,000	\$ 1,312,000	\$ 44,908,212
State revenue						
State community college support	18,744,286	-	-	-	-	18,744,286
State grants and contracts	-	500,000	-	8,000,000	-	8,500,000
State student financial aid	-	1,700,000	-	-	-	1,700,000
Local revenue						
Property taxes	21,270,240	-	7,083,685	-	-	28,353,925
Tuition	14,521,263	-	-	-	-	14,521,263
Fees	1,252,357	4,657,549	-	25,000	56,900	5,991,806
Sales of goods and services	-	50,000	-	-	395,200	445,200
Local grants and contracts	478,241	1,200,000	-	-	500,000	2,178,241
Local student financial aid	-	800,000	-	-	-	800,000
Other local revenue	1,341,318	1,459,400	2,698,670	300,000	224,075	6,023,463
Federal revenue						
Federal grants and contracts	-	8,500,000	-	-	-	8,500,000
Federal student financial aid	-	7,338,280	-	-	-	7,338,280
Other federal revenue	-	22,252	-	-	-	22,252
Total revenue	<u>57,607,705</u>	<u>26,227,481</u>	<u>9,782,355</u>	<u>8,325,000</u>	<u>1,176,175</u>	<u>103,118,716</u>
Other sources						
Transfers in	4,850,000	1,065,600	-	850,000	-	6,765,600
Sale of fixed assets	10,000	-	-	-	-	10,000
Total other sources	<u>4,860,000</u>	<u>1,065,600</u>	<u>-</u>	<u>850,000</u>	<u>-</u>	<u>6,775,600</u>
Total resources	<u>\$ 68,929,705</u>	<u>\$ 39,551,181</u>	<u>\$ 13,458,467</u>	<u>\$ 30,375,000</u>	<u>\$ 2,488,175</u>	<u>\$ 154,802,528</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 34,024,227	\$ 7,543,171	\$ -	\$ 98,763	\$ 476,825	\$ 42,142,986
Payroll taxes and benefits	15,967,038	3,674,571	-	147,140	220,474	20,009,223
Retiree stipend	-	250,000	-	-	-	250,000
Total personnel services	<u>49,991,265</u>	<u>11,467,742</u>	<u>-</u>	<u>245,903</u>	<u>697,299</u>	<u>62,402,209</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2020-21 Budget
Materials and services						
Supplies	847,280	1,926,518	-	275,000	112,600	3,161,398
Travel	244,971	296,000	-	-	64,060	605,031
Training and staff development	428,793	185,150	-	-	6,000	619,943
Publicity and public relations	339,437	42,869	-	-	37,190	419,496
Printing and publications	292,372	141,823	-	-	4,100	438,295
Repair and maintenance	1,755,383	572,000	-	300,000	110,500	2,737,883
Utilities	1,928,166	11,500	-	-	250	1,939,916
Fees and dues	514,927	41,840	-	-	1,000	557,767
Insurance	442,300	45,000	-	-	-	487,300
Professional services	1,539,842	1,465,926	-	4,200,000	17,455	7,223,223
Cost of goods sold	-	140,000	-	-	-	140,000
Student financial aid	17,718	10,165,771	-	-	-	10,183,489
WIA payments for student expenses	-	900,000	-	-	-	900,000
Other materials and services	439,319	630,550	-	-	-	1,069,869
Total materials and services	8,790,508	16,564,947	-	4,775,000	353,155	30,483,610
Capital outlay						
Vehicles and equipment	120,000	205,000	-	1,200,000	102,800	1,627,800
Library collection	-	20,000	-	-	-	20,000
Buildings and infrastructure	-	750,000	-	22,000,000	-	22,750,000
Total capital outlay	120,000	975,000	-	23,200,000	102,800	24,397,800
Debt service						
Principal	-	-	5,603,485	-	-	5,603,485
Interest	-	-	4,671,828	-	-	4,671,828
Total debt service	-	-	10,275,313	-	-	10,275,313
Total expenditures	58,901,773	29,007,689	10,275,313	28,220,903	1,153,254	127,558,932
Other uses						
Transfers out	1,915,600	3,200,000	1,500,000	-	150,000	6,765,600
Contingency	8,112,332	6,679,244	1,483,154	2,154,097	684,921	19,113,748
Ending fund balance	-	664,248	200,000	-	500,000	1,364,248
Total other uses	10,027,932	10,543,492	3,183,154	2,154,097	1,334,921	27,243,596
Total requirements	\$ 68,929,705	\$ 39,551,181	\$ 13,458,467	\$ 30,375,000	\$ 2,488,175	\$ 154,802,528

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Appropriations**

Appropriations authorize and limit expenditures. The College appropriates by fund type and object category. For this purpose funds are grouped as shown in the Funds Descriptions document in the Funds section.

	Personnel Services	Materials and Services *	Capital Outlay	Debt Service	Transfers Out
General Fund	\$ 49,991,265	\$ 8,790,508	\$ 120,000	\$ -	\$ 1,915,600
Special Revenue Funds					
Unrestricted operations	3,127,385	1,509,126	5,000	-	1,700,000
Student technology & general student fees	575,382	946,550	-	-	-
Externally restricted	6,679,223	12,759,271	220,000	-	-
Reserve funds	1,085,752	1,350,000	750,000	-	1,500,000
Debt Service Fund	-	-	-	10,275,313	1,500,000
Capital Projects Funds					
Restricted	245,903	4,000,000	20,000,000	-	-
Unrestricted	-	775,000	3,200,000	-	-
Proprietary Funds					
Enterprise funds	587,740	123,655	-	-	150,000
Internal service fund	109,559	229,500	102,800	-	-
Total appropriations	<u>\$ 62,402,209</u>	<u>\$ 30,483,610</u>	<u>\$ 24,397,800</u>	<u>\$ 10,275,313</u>	<u>\$ 6,765,600</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 8,112,332	\$ 68,929,705	\$ -	\$ 68,929,705
Special Revenue Funds				
Unrestricted operations	682,192	7,023,703	-	7,023,703
Student technology & general student fees	535,014	2,056,946	250,000	2,306,946
Externally restricted	2,337,038	21,995,532	-	21,995,532
Reserve funds	3,125,000	7,810,752	414,248	8,225,000
Debt Service Fund	1,483,154	13,258,467	200,000	13,458,467
Capital Projects Funds				
Restricted	54,097	24,300,000	-	24,300,000
Unrestricted	2,100,000	6,075,000	-	6,075,000
Proprietary Funds				
Enterprise funds	331,780	1,193,175	500,000	1,693,175
Internal service fund	353,141	795,000	-	795,000
Total appropriations	<u>\$ 19,113,748</u>	<u>\$ 153,438,280</u>	<u>\$ 1,364,248</u>	<u>\$ 154,802,528</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget by Function

This schedule shows the budget in the functional categories defined by Oregon budget law for the public notice of budget hearing.

	Instruction	Instructional Support	Student Services	Student Loans and Financial Aid	College Support Services	Facilities Acquisition & Construction
General Fund	\$ 26,913,689	\$ 5,379,588	\$ 7,255,873	\$ -	\$ 19,352,623	\$ -
Special Revenue Funds						
Fee Fund	3,401,800	155,000	134,711	-	-	-
Innovation Fund	250,000	250,000	250,000	-	200,000	-
Student Technology Fund	-	930,322	-	-	-	-
Intramurals and Athletics Fund	-	-	397,426	-	-	-
Student Life and Leadership Fund	-	-	134,184	-	-	-
Computer Lab Fund	-	60,000	-	-	-	-
Student Financial Aid Fund	-	-	-	9,828,494	-	-
Grants and Contracts Fund	3,440,500	4,915,000	983,000	-	491,500	-
Retirement Fund	-	-	-	-	900,000	-
Insurance Reserve Fund	-	-	-	-	300,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,985,752	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	24,245,903
Staff Computer Replacement Fund	100,000	13,000	14,000	-	23,000	-
Equipment Replacement Fund	945,000	21,000	21,000	-	338,000	-
Major Maintenance Fund	-	-	-	-	-	2,500,000
Proprietary Funds						
Bookstore Fund	-	-	102,995	-	-	-
Customized Training Fund	500,220	-	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	108,180	-
Internal Service Fund	-	-	-	-	441,859	-
Total	\$ 35,551,209	\$ 11,723,910	\$ 9,293,189	\$ 9,828,494	\$ 24,140,914	\$ 26,745,903

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget by Function

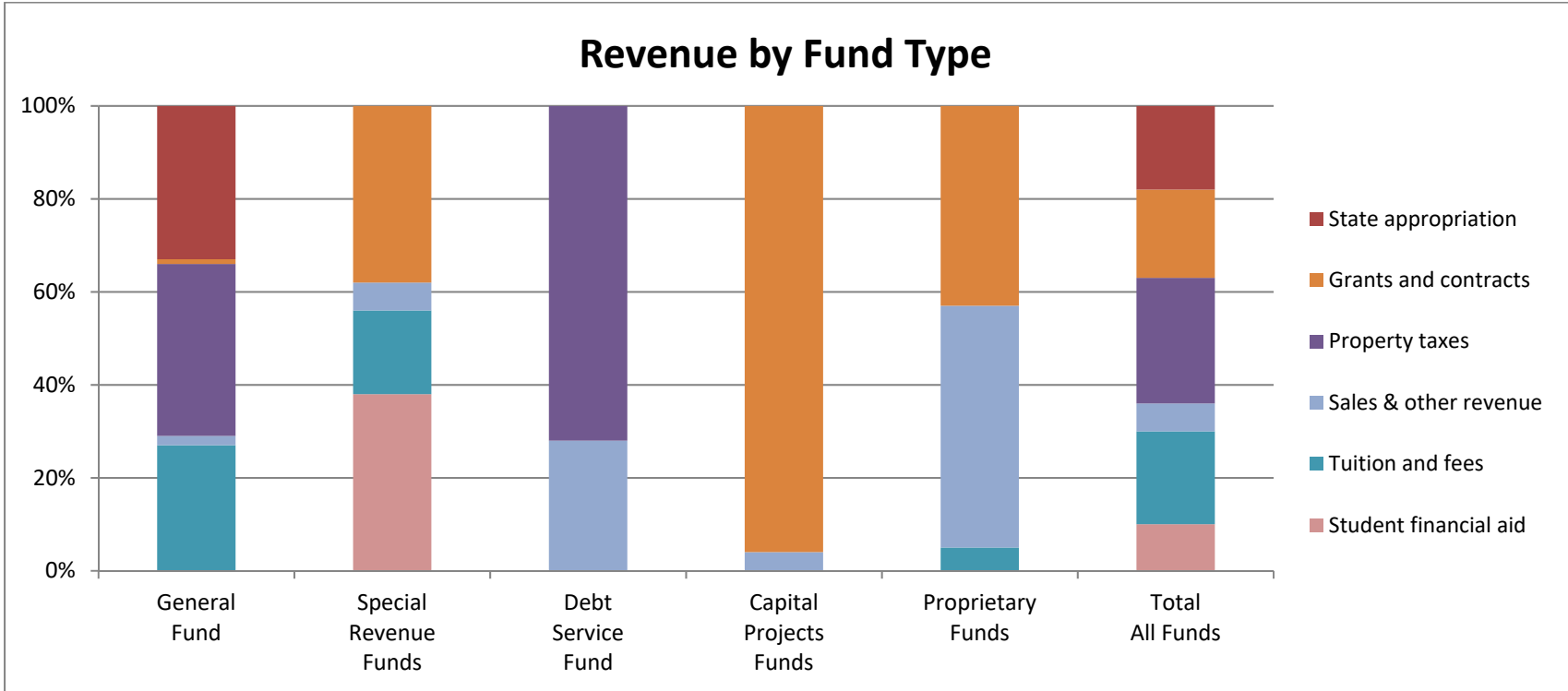
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,915,600	\$ 8,112,332	\$ 68,929,705	\$ -	\$ 68,929,705
Special Revenue Funds						
Fee Fund	-	1,700,000	682,192	6,073,703	-	6,073,703
Innovation Fund	-	-	-	950,000	-	950,000
Student Technology Fund	-	-	224,678	1,155,000	250,000	1,405,000
Intramurals and Athletics Fund	-	-	30,158	427,584	-	427,584
Student Life and Leadership Fund	-	-	187,037	321,221	-	321,221
Computer Lab Fund	-	-	93,141	153,141	-	153,141
Student Financial Aid Fund	-	-	167,038	9,995,532	-	9,995,532
Grants and Contracts Fund	-	-	2,170,000	12,000,000	-	12,000,000
Retirement Fund	-	-	1,600,000	2,500,000	-	2,500,000
Insurance Reserve Fund	-	-	25,000	325,000	-	325,000
PERS Reserve Fund	-	1,500,000	1,500,000	3,000,000	-	3,000,000
Technology Infrastructure & Software Implementation Fund	-	-	-	1,985,752	414,248	2,400,000
Debt Service Fund	10,275,313	1,500,000	1,483,154	13,258,467	200,000	13,458,467
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	54,097	24,300,000	-	24,300,000
Staff Computer Replacement Fund	-	-	100,000	250,000	-	250,000
Equipment Replacement Fund	-	-	750,000	2,075,000	-	2,075,000
Major Maintenance Fund	-	-	1,250,000	3,750,000	-	3,750,000
Proprietary Funds						
Bookstore Fund	-	150,000	220,000	472,995	500,000	972,995
Customized Training Fund	-	-	111,780	612,000	-	612,000
Environmental Learning Center Fund	-	-	-	108,180	-	108,180
Internal Service Fund	-	-	353,141	795,000	-	795,000
Total	\$ 10,275,313	\$ 6,765,600	\$ 19,113,748	\$ 153,438,280	\$ 1,364,248	\$ 154,802,528

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

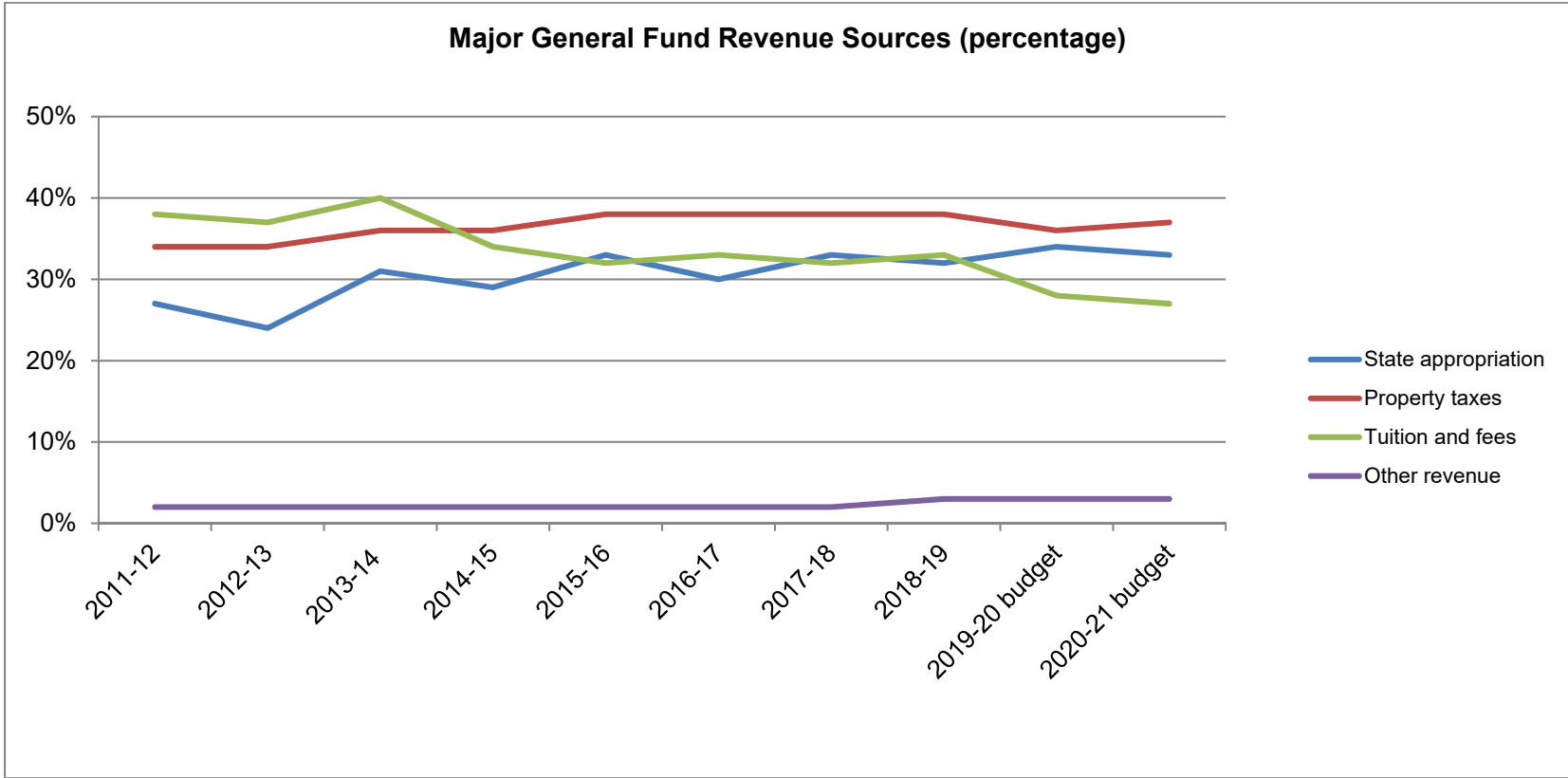
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

The following charts display revenue by fund type, and historical revenue for the General Fund.



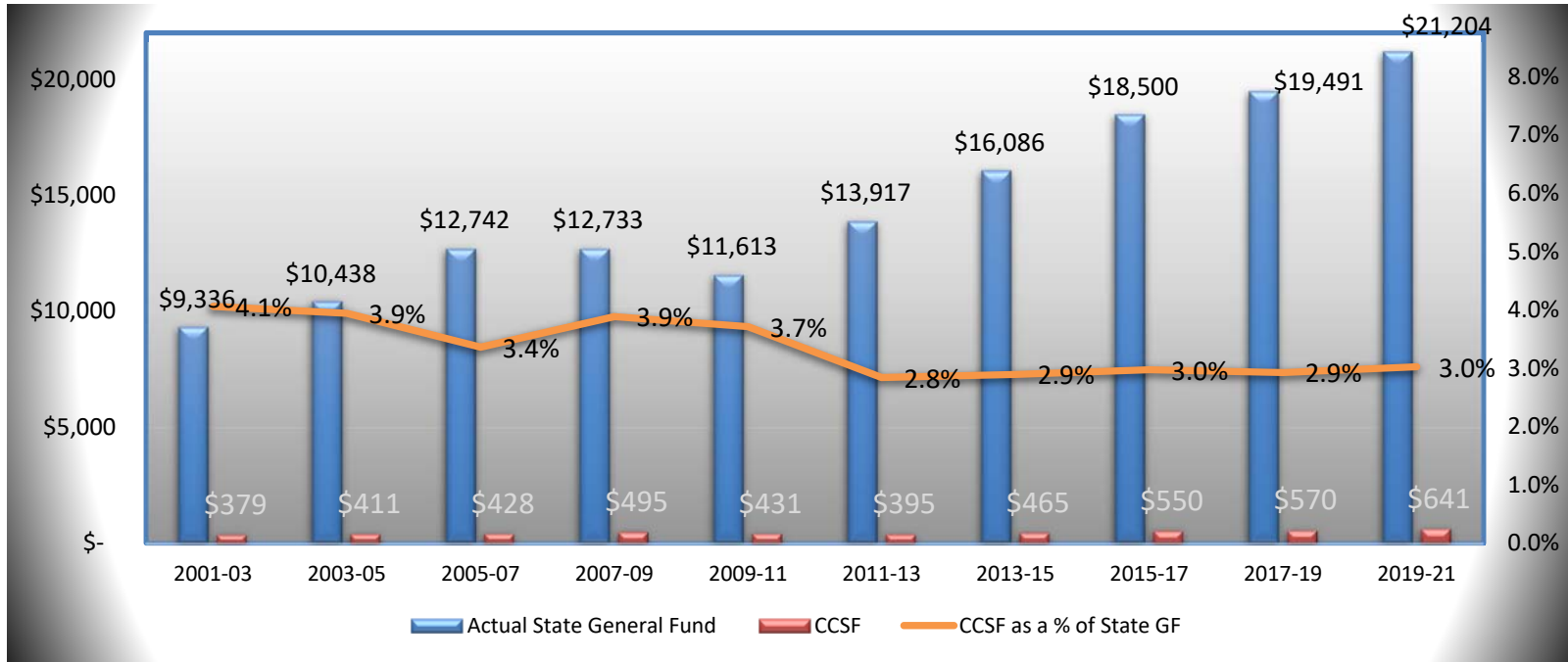
**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

State Community College Support (CCSF)

The state legislature makes a biennial appropriation, the Community College Support Fund (CCSF), to partially fund the 17 Oregon community colleges. The historical total CCSF, and State General Fund revenues, are shown below.



The state economic outlook is positive; unfortunately, increases in the state general fund have not historically translated into increases in the CCSF. In the 2001-03 biennium, the CCSF was 4.1% of state general fund appropriations; for 2017-19, it was 2.9%. Further, increases in the CCSF do not necessarily increase revenue for Clackamas. From 2013-15 to 2015-17, the CCSF regained recession losses, increasing nearly 20%. In those same years, the college’s state appropriation increased just 12%. Clackamas’s enrollment was steady at about 7.5 % of the total for all community colleges, so the flat appropriation was due to an equalization formula in which the high property tax collection rate for Clackamas County gets spread to the other 16 community colleges.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis

Equalization and the distribution formula

The CCSF is allocated among the 17 colleges using a distribution formula. Each college levies its own property taxes. Total public resources (TPR) is the sum of state appropriation and property tax revenue. The distribution formula equalizes non-base total public resources per student to each college, despite the variation in local property taxes. In brief, the formula uses the following steps.

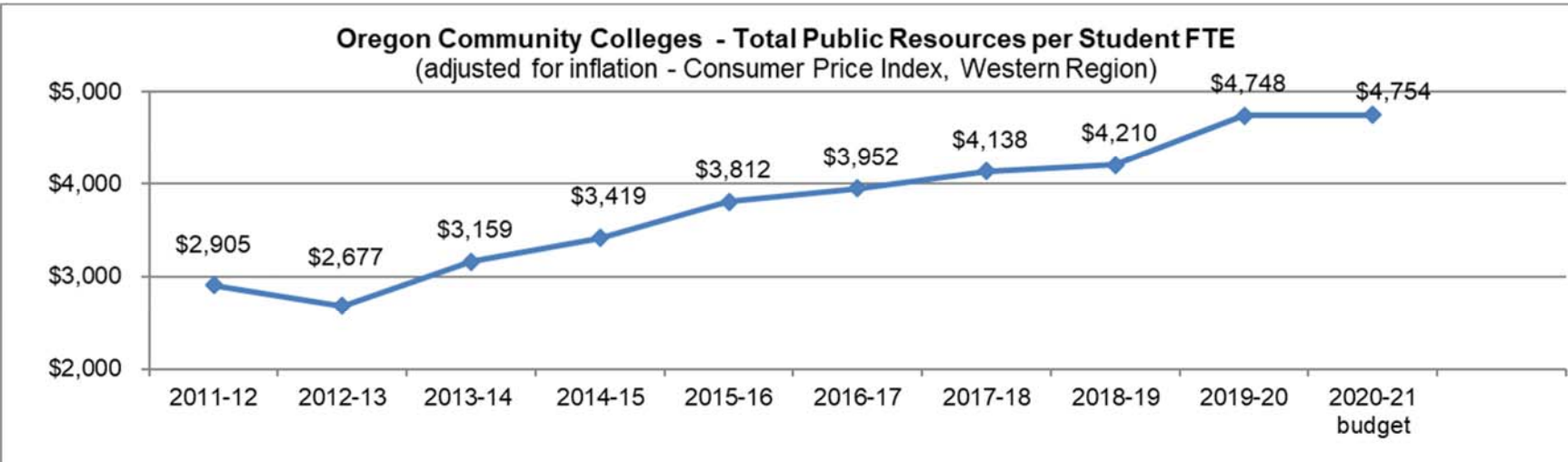
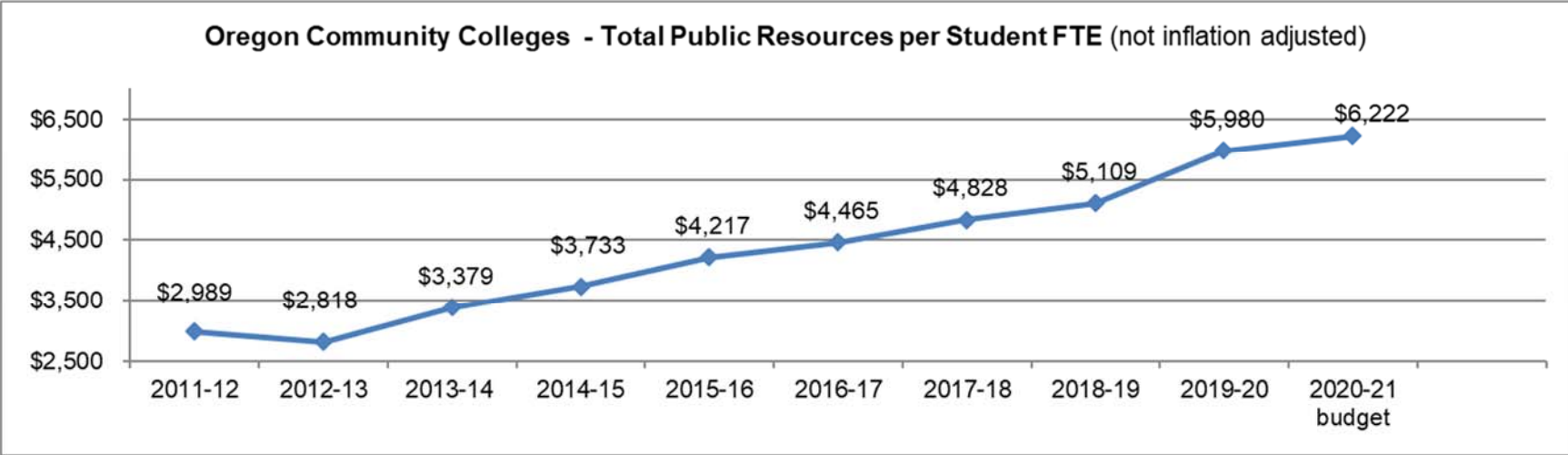
1. *Allocate a base payment to each individual college.* The base calculation recognizes that there are a certain amount of fixed costs required to operate a college. For smaller schools, the base provides some essential minimum support.
2. *Calculate non-base TPR per student full-time equivalent (FTE).* The remaining state appropriation plus property taxes assessed (non-base TPR) divided by student FTEs equals the rate per FTE.
3. *Calculate non-base TPR for each college.* For each individual college, the rate per FTE times their projected FTEs equals their share of non-base total public resources.
4. *Calculate state support for each college.* For each individual college, their share of non-base total public resources minus their local property tax assessment equals their share of the non-base state appropriation.

A cap on the amount of state appropriation allocated to each college essentially eliminates state appropriation payment for enrollment increases above a certain percentage. This was implemented during the great recession, when statewide enrollment growth resulted in less state funding per student FTE across the system. Schools with enrollment growth in excess of a given percentage have to rely on tuition or other revenue sources rather than diluting state support per FTE for all colleges.

Total public resources

Statewide, total state appropriation and property taxes per student FTE has crept above the pre-recession level, displayed in the first chart below. Adjusting for inflation, however, the second chart shows that public funding for Oregon's community colleges is very similar to ten year ago. The cost of higher education continues to shift from state and local public funding to financial aid and private sources

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Property Taxes

Property taxes are levied for two purposes. The permanent rate levy of \$0.5582 (55.82 cents) per \$1,000 of assessed value supports operations and is accounted for in the General Fund. The permanent rate was fixed as a result of ballot initiatives in the 1990s and cannot be increased by the college. The permanent rate levy is used in the calculation of total public resources for the CCSF distribution described above.

Issuance of general obligation debt requires authorization by the voters of the College district at a regular election. The subsequent annual Debt Service Fund levies are in the amount required to pay principal and interest on the bonds. Debt service levies are unique to each college and are not used in the state appropriation distribution formula.

Clackamas County determines assessed values, collects taxes, and turns over the receipts to the College. Property is assessed January 1 for the fiscal year beginning July 1. Taxes are due in equal installments on November 15, February 15, and May 15. Discounts are allowed for taxes paid in full by November 15. The total tax on a given property for education (K-12, education service districts, and community colleges) is limited to \$5 per \$1,000 of real market value. If the calculated tax exceeds the limits, taxes are reduced in a process called compression. Assessed values are limited to the lower of maximum assessed value or real market value. Maximum assessed value increases by 3% annually, but there are exceptions for new construction or improvements.

Property tax revenue follows.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
General Fund	\$17,802,732	18,603,232	\$19,441,028	\$20,325,715	\$21,270,240
Change in assessed value	4.9%	4.9%	4.6%	4.4%	4.5%
Debt Service Fund	\$ 6,130,445	\$ 6,489,849	\$ 6,608,660	\$ 6,499,453	\$ 7,083,685

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis

Tuition

Tuition revenue is a function of tuition rates, the number of students (headcount), and the number of credits for which they enroll (their full time equivalent FTE). Data on each is displayed below.

Fiscal Year	Tuition per Credit, In-State			Student FTE			Student Headcount	Headcount per FTE
	Rate	Change		Reimbursable	Change			
2020-21 budget	\$108	\$ 5	5%	6,237	-	0%		
2019-20 budget	103	3	3%	6,237	(19)	0%		
2018-19	100	7	8%	6,256	(268)	-4%	24,565	3.9
2017-18	93	3	3%	6,524	(537)	-8%	25,456	3.9
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6
2013-14	84	5	6%	7,249	(742)	-9%	27,235	3.8
2012-13	79	2	3%	7,991	(537)	-6%	30,375	3.8
2011-12	77	3	4%	8,528	(233)	-3%	35,191	4.1
2010-11	74	2	3%	8,761	(73)	-1%	36,163	4.1

The forecast assumes a loss in enrollment in the current year, then flat enrollment in future years.

Tuition revenue is:

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Budget
Tuition revenue	\$ 16,261,174	\$15,006,767	\$15,460,326	\$15,813,572
Less tuition waivers	(1,116,154)	(1,270,605)	(1,221,169)	(1,292,309)
Revenue net of waivers	<u>\$ 15,145,020</u>	<u>\$ 13,736,162</u>	<u>\$ 14,239,157</u>	<u>\$ 14,521,263</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2017-18 Actual	2018-19 Actual	2019-20 Adopted Budget	2020-21 Budget
Per credit hour				
General student fee	\$ 2.50	\$ 2.50	\$ 2.50	\$ 6.00
Technology student fee	5.50	5.50	5.50	5.50
Per term				
College services fee	23.00	28.00	28.00	28.50
Revenue				
General student fee	395,277	370,138	373,680	832,946
Technology student fee	870,602	815,170	822,986	765,000
College services fee	393,778	454,910	455,000	472,607
Course fees	3,689,151	3,781,184	3,349,580	3,159,603
Service fees	802,965	912,095	925,025	761,650
Total revenue	<u>\$ 6,151,773</u>	<u>\$ 6,333,497</u>	<u>\$ 5,905,990</u>	<u>\$ 5,991,806</u>

The general student fee supports online and hybrid classes, student athletics, student life and Associated Student Government activities, and the Streeter computer labs.

The technology student fee is used for costs of information technology (IT) directly related to teaching and learning.

The college services fee is dedicated to selected services, including the van shuttle from the MAX line to the Oregon City campus, transcripts, graduation supplies, and some enhanced services of college safety. Service fees are paid by the student or other users for services beyond the normal processes, including fees for payment plans, late payments, and collection costs.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis

Grants and Contracts

Capital grants

Each biennium, the legislature may appropriate grants, financed by State article XI-G bonds, for community college capital construction. The Capital Projects (Bond) Fund budget for 2020-21 includes an \$8 million state grant for the construction of a new student Welcome Center.

Operating grants and contracts

The Grants and Contracts fund accounts for various federal, state, and local grant awards. The fund is budgeted at an estimated total; individual grants and contractual arrangements are carved out of the total appropriation as agreements are finalized. This revenue category also includes the Customized Training Fund, which contracts with employers and other entities to deliver targeted education.

Other Revenue

Sales & other revenue

This revenue is largely sales in the Bookstore Fund, and self-assessed revenue in the Debt Service Fund for pension bond debt service. With each payroll, the various funds are charged a percentage of gross wages. The Debt Service Fund uses that money for principal and interest payments on the 2004 and 2005 PERS bonds.

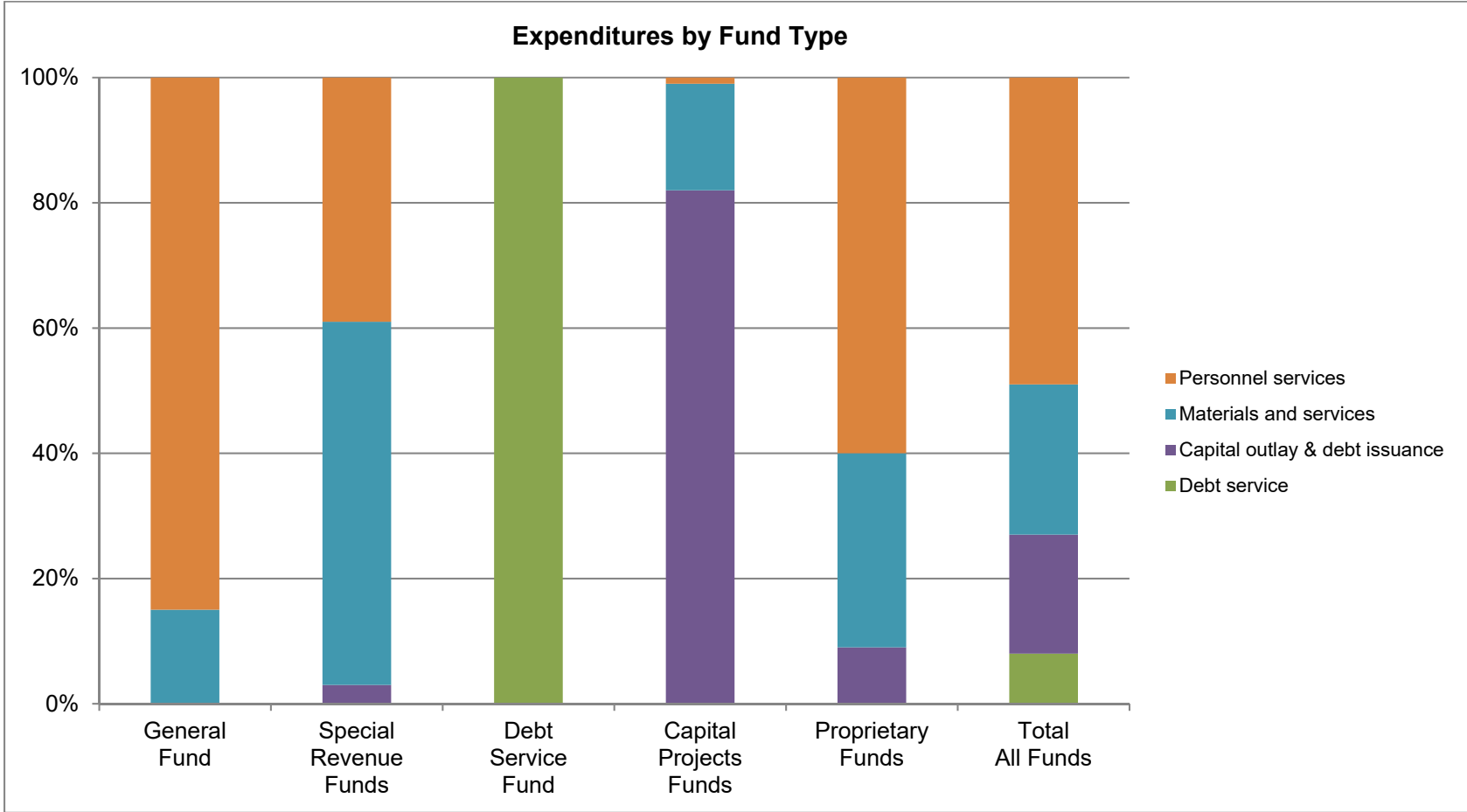
Student financial aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$7 million, and federal direct loans, which totaled \$6.2 million in 2018-19. Federal direct loans are not budgeted as revenue and expenditures in the Student Financial Aid Fund because accounting principles consider loans to be third party payments of a student's account, rather than as operating transactions.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

EXPENDITURES

The following chart displays expenditures by fund type; each component is explained in subsequent sections.



**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Personnel Services

Wages and salaries

Personnel full-time equivalents (FTEs) and wage expenditures by employee type are compared to the prior year budget below.

	2019-20 Adopted Budget		2020-21 Proposed Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	48.00	\$ 5,290,392	48.80	\$ 5,767,571	0.80	2%	\$ 477,179	9%
Full-time faculty	135.00	10,694,157	133.00	11,600,288	(2.00)	-1%	906,131	8%
Classified and confidential	216.14	12,156,194	211.46	13,059,018	(4.68)	-2%	902,824	7%
Total budgeted by position	399.14	28,140,743	393.26	30,426,877	(5.88)	-1%	2,286,134	8%
Budgeted as total \$ amount								
Part-time faculty	161.86	5,651,806	158.95	5,412,733	(2.91)	-2%	(239,073)	-4%
Part-time administrative	7.28	258,760	0.69	70,000	(6.59)	-91%	(188,760)	-73%
Part-time classified & students	42.62	1,515,327	47.23	1,523,020	4.61	11%	7,693	1%
Total budgeted by type	610.90	35,566,636	600.13	37,432,630	(10.77)	-2%	1,865,994	5%
Placeholder not budgeted by type		4,312,616		4,710,356			397,740	
Total		\$39,879,252		\$42,142,986			\$ 2,263,734	

The Financial Planning and Budgeting section explains that this budget is largely status-quo; requests from budget originators for changes in resources and uses have not yet been reviewed and are not incorporated in this budget. Wage increases shown above are due to small additions of new classified positions, and budgeting for the expected outcomes from a pay equity study being done to comply with new pay equity legislation in the administrative positions.

The placeholder not budgeted by type is in the Innovation and Grants and Contracts funds, for potential projects and grants.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

The change in position FTEs follows.

	Admin- istrative	Full-time Faculty	Classified & Confidential	Total Positions
2019-20 adopted budget	48.00	135.00	216.14	399.14
Proposed Changes:				
New positions	-	-	1.00	1.00
Position Opening Request (POR) process	-	(2.00)	-	(2.00)
Eliminated Positions	-	-	(1.00)	(1.00)
Revise grant-funded & temporary positions	0.80	-	(4.68)	(3.88)
Total change	0.80	(2.00)	(4.68)	(5.88)
2020-21 budget	48.80	133.00	211.46	393.26

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2019-20 Adopted Budget		2020-21 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 2,694,123	7.6%	\$ 2,782,360	7.4%
PERS	6,356,183	17.9%	5,884,193	15.7%
Self-assessed PERS for pension bonds	2,722,539	7.7%	2,650,015	7.1%
Insurances (health, dental, disability, life)	5,485,253	15.4%	5,970,211	15.9%
Workers compensation	142,039	0.4%	147,010	0.4%
Unemployment	24,809	0.1%	25,674	0.1%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	17,424,946	49.0%	17,459,463	46.6%
Placeholders in Innovation and Grants and Contracts funds	2,248,652		1,234,566	
FICA and health insurance in Retirement Fund	834,000		1,565,194	
Total taxes and benefits	\$20,507,598		\$20,259,223	

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Public Employees Retirement System (PERS) includes the Oregon Public Employees Retirement Fund (Tier I and II) and the Oregon Public Service Retirement Plan (OPSRP). OPSRP covers individuals who began working after August 29, 2003. Employees must meet eligibility requirements before their wages are subject to PERS. The College pays the employer rate plus the six percent employee rate on employees' behalf.

Employer rates change on July 1 of every odd-numbered years, as follows.

	Effective July 1, 2019		Effective July 1, 2020		Increase	
	Tier I/II	OPSRP	Tier I/II	OPSRP	Tier I/II	OPSRP
Employer rate	18.15%	12.06%	18.15%	12.06%	0.00%	0.00%
Employee rate paid by College	6.00%	6.00%	6.00%	6.00%		
Total paid to PERS as % of wages	<u>24.15%</u>	<u>18.06%</u>	<u>24.15%</u>	<u>18.06%</u>		

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4% each biennium. No significant rate relief is anticipated until about 2033, since the bulk of PERS's projected costs are for Tier I/II benefits that have already been earned.

In addition to the rate paid to PERS, the college charges itself an additional 8% on every payroll to accumulate resources for principal and interest payments on the pension bonds, which are explained in the Description of Long-Term Debt in the Funds section of this budget document.

The college contribution for employee health insurance increases about 4% annually with the bargaining agreements in place for 2019-22.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow.

	2019-20 Adopted Budget	2020-21 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 8,665,264	\$ 8,790,508	\$ 125,244
Special Revenue Funds	15,326,289	16,564,947	1,238,658
Capital Projects Funds			-
Capital Projects (Bond) Fund	7,564,200	4,000,000	(3,564,200)
All other capital projects funds	695,000	775,000	80,000
Proprietary Funds	395,294	353,155	(42,139)
Total	<u>\$ 32,646,047</u>	<u>\$ 30,483,610</u>	<u>\$ (2,162,437)</u>
Capital Outlay			
General Fund	\$ 120,000	\$ 120,000	\$ -
Special Revenue Funds	725,000	975,000	250,000
Capital Projects Funds			-
Capital Projects (Bond) Fund	30,256,800	20,000,000	(10,256,800)
Major Maintenance Fund	1,800,000	2,000,000	200,000
All other capital projects funds	975,000	1,200,000	225,000
Proprietary Funds	102,800	102,800	-
Total	<u>\$ 33,979,600</u>	<u>\$ 24,397,800</u>	<u>\$ (9,581,800)</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Debt Service

In the Funds section, the Description of Long-Term Debt describes each outstanding debt issue. The schedule of Debt Service Expenditures to Maturity details debt service -- principal and interest payments -- for all years through maturity.

TRANSFERS

Transfers between funds are detailed in the Appendices. The 2020-21 budget contains significant changes in transfers to the General Fund from a variety of reserve funds in order to put appropriations in place for use of those funds due to potential future impacts related to the COVID-19 pandemic.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

CONTINGENCY AND ENDING FUND BALANCE

Contingency is an amount set aside for unforeseen spending that may arise – it is a budgeted appropriation, and may be moved to any other appropriation category for subsequent expenditure. Budgeted ending fund balance, however, is unappropriated; it cannot be transferred to any other appropriation category and hence cannot be spent during the year in which it is budgeted as such.

Contingency

Amounts budgeted as contingency follow.

	2019-20 Adopted Budget	2020-21 Budget	Increase (Decrease)
General Fund	\$ 5,429,126	\$ 8,112,332	\$ 2,683,206
Special Revenue Funds	7,609,366	6,679,244	(930,122)
Debt Service Fund			
Pension obligation bonds	3,707,211	1,483,154	(2,224,057)
Capital Projects Funds	3,460,366	2,154,097	(1,306,269)
Proprietary Funds	824,972	684,921	(140,051)
Total contingency	<u>\$ 21,031,041</u>	<u>\$ 19,113,748</u>	<u>\$ (1,917,293)</u>

General Fund

Board policy requires a minimum General Fund balance equal to ten percent of revenue, and previous to FY 2018-19 was additionally adjusted for the calculation for the accrued state appropriation payment. In 2018-19, the ending fund balance policy was modified to remove the language regarding the accrued state appropriation adjustment. The ten percent minimum reflects an awareness of the need for healthy reserves given the demonstrated volatility in state support.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

	2019-20 Adopted Budget	2020-21 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ 500,000	\$ 250,000	\$ (250,000)
Technology Infrastructure and Software Implementation Fund	2,014,248	414,248	(1,600,000)
Debt Service Fund			
General obligation bonds	200,000	200,000	-
Proprietary Funds			
Bookstore Fund	750,000	500,000	(250,000)
Total unappropriated ending fund balance	<u>\$ 3,464,248</u>	<u>\$ 1,364,248</u>	<u>\$ (2,100,000)</u>

Amounts in the two special revenue funds are being preserved for future replacement of IT infrastructure and software. Any property taxes in the Debt Service fund in excess of current principal and interest payments on general obligation bonds are legally restricted to use for debt service in the following year. Ending fund balance in the Bookstore represents amounts tied up in inventory and operating cash.

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PLANNING AND POLICIES

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment

The CCC mission is: “To serve the people of the college district with high quality education and training opportunities that are accessible to all students, adaptable to changing needs and accountable to the community we serve.”

The mission is embodied in the four strategic priorities and related objectives, listed below. The College establishes indicators for each strategic priority, to evaluate performance at the institutional, division, program, and service area levels. These indicators help the College gauge the overall mission fulfillment of the institution, and identify areas for in-depth analysis and action. Indicators used to measure performance related to each strategic priority are shared in scorecards included with each priority.

Diversity, Equity and Inclusion

[In Fall 2018, the College adopted an overarching Equity Focus priority to inform all of our other priorities]

Strategic Priority: Adopt a diversity, equity, and inclusion plan to guide the college moving forward.

1. Action: Develop an institutional diversity, equity, and inclusion strategic plan.
 - o Strategic Priority rationale: an equity lens should inform all institutional priorities, in order to better serve all students, respond to changing demographics, and support the social and economic health of our district.

A scorecard for Diversity, Equity, and Inclusion metrics will be adopted as the plan described above is finalized.

Guided Pathways

Strategic Priority: Increase students’ success in reaching their goals in the most efficient and cost-effective way possible.

Objective: Degree- and certificate-seeking students will have clearly articulated guided educational and career pathways based on each student’s stated intent and assisted by student support systems and technology.

1. Action: First version of collaborative advising to support Educational Focus Areas (EFAs) and Guided Pathways implemented.
 - Assess current understanding of process and role of “identified” faculty advisors.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment





- Clarify when students should receive advising across departments at various stages of their academic progression.
 - Assign student cohorts to professional advisors and identified faculty advisors.
 - Clarify how students will identify their program of interest (EFA) in Colleague.
 - Develop Initial training and tools for all aspects of advising for professional advisors.
 - Train identified faculty advisors on advising best practices systems/resources.
 - Strategic Priority rationale: Guided Pathways – Collaboration between faculty advisors and staff advisors allows for a seamless transition from on-ramp into a program, and allows for communication and problem solving for at-risk students.
2. Action: Provide workshops training and resources to support the College’s professional development theme of care of self, care of others, care of students through fall and winter in-services and other activities.
- Strategic Priority rationale: Guided Pathways – this focused training will increase students’ feelings of belonging in support of the principles of guided pathways.
3. Action: Identify best practices for teaching and learning in support of Guided Pathways. Leverage available ISPD capacity to facilitate organizational learning opportunities in support of identified best practices.
- Further integrate curriculum and assessment.
 - Identify avenues for part-time faculty participation.
 - Strategic Priority rationale: Guided Pathways -- Ensuring learning occurs and outcomes are assessed for diverse student populations.
4. Action: Curriculum Maps and Educational Focus Areas (EFAs) are ready to be implemented for students entering in fall 2020.
- Version 1.0 of curriculum maps finalized, including possible common first terms within EFAs.
 - Decisions made about initial roll out of student success course for EFAs.
 - Communication plan, advising tools, and website represent EFAs and curriculum maps for current and prospective student.
 - Program of study decisions and process determined and implemented.
 - Discuss/identify Institutional Level Outcomes.
 - Strategic Priority rationale: Guided Pathways – Creating educational focus areas and related curriculum provides a clearer entry into curriculum and helps students identify goals early in their academic career.




CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment

5. Action: Review the impact of current policies and practices to remove barriers to completion of educational goals for underrepresented student populations. Revise policies and practices during the review period.
 - Identify equity lens framework.
 - Develop plan implementing framework.
 - Strategic Priority rationale: Guided Pathways – Improved support for underrepresented populations increases persistence rates for those populations as well as the general student population.
6. Action: Create a dashboard for strategic priorities that looks at disaggregated data for underrepresented race/ethnicity, socio-economic status, gender, first in family to go to college, ZIP code/rural, etc. to identify achievement/opportunity gaps related to key strategic priority indicators.
 - Strategic Priority rationale: Guided Pathways – Identifying equity gaps will help inform guided pathways work and guided pathways work can inform an equity plan. Guided pathways should improve the retention and completion rates of underrepresented students (including part-time).
7. Action: Engage in planning and construction of the Student Services/Community Commons building, collaborating with OPSIS (architect) and HSW (contractor).
 - Strategic Priority rationale: Guided Pathways – Creating an easy to use one-stop center for student services will improve retention and completion of students.
8. Action: Actively engage the campus community in understanding and implementation of guided pathways.
 - Provide a variety of mechanisms for faculty, staff and students to engage.
 - Develop plan for engagement in 2020.
 - Strategic Priority rationale: Guided pathways is a culture shift and requires ongoing engagement from across the campus.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment**

Guided Pathways

Indicator		Target	2017-18	2018-19
1.1	Fall to winter retention: Percent of students who were enrolled in the first, fall term and were still enrolled in the next full academic term.	73.7%	69.4% 	69.5% 
1.2	First term credit success rate: Percent of credit hours (not students) attempted at the college in the first, fall term by the same cohort that were successfully completed.	83.5%	80.8% 	80.1% 

 At or above the target
  Within 90% of the target, but below the target
  Below 90% of the target

College Readiness

Strategic Priority: Prepare all incoming students for success through academic and nonacademic support services and strengthen curricular, instructional, and student services partnerships with high schools in our College’s district to improve readiness for Clackamas Community College.





Objectives:




- Streamlined advising and support processes for all students that result in their arrival at CCC ready for the coursework in their planned program of studies.
- Preparatory work with incoming students that results in day one readiness for success in academics and their program of study; provide support and advising about financial, transportation, or other non-academic needs.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment**

1. Action: Create tools that document math level, English level, and other skills that define college readiness related to each EFA. Collaborate with K-12 partners to identify key audiences and communication channels for sharing this information.
 - Strategic Priority rationale: College Readiness – We need to share an understanding of what college readiness means and what the College is doing to be ready to support students.
2. Action: Alignment of precollege onramp with Guided Pathways curriculum maps; consider stackable credentialing for career pathways and associates degrees.
 - Strategic Priority rationale: College Readiness – We need to support students’ ability to define their goals for success, and specifically to begin by choosing an Educational Focus Area (EFA).
3. Action: Create a system through which we provide information in a variety of ways about labor demand and wage potential for job seekers and potential students.
 - Strategic Priority rationale: College Readiness – We need to support potential students and lifelong learners with information that will help them define their goals for success.

College Readiness

Indicator		Target	2017-18	2018-19
2.1	Percent of students who became college ready in developmental education subject: English	73.9%	70.5% 	69.1% 
2.2	Percent of students who became college ready in developmental education subject: Math	44.9%	40.6% 	49.4% 

 At or above the target
  Within 90% of the target, but below the target
  Below 90% of the target

Academic Relevance and Innovation

Strategic Priority: Continue to create an overall portfolio of high-quality, relevant, innovative and evidence-based instructional methods, programs, environments, and models in order to better serve our students and community.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment

Objectives:

- For Academic Transfer: Ensure that educational offerings and services prepare students for successful transfer to four-year post-secondary institutions.
 - For Career and Technical Education: Review and update educational offerings and services in ways that are consistent with stakeholder business and industry expectations for a prepared workforce.
 - For Essential Skills: Educational offerings and services use recognized best practices in skills development for adults, English for Speakers of Other Languages (ESOL) students and students developing quantitative and literacy skills.
 - For Lifelong Learning: Training and community education meet the needs and expectations of the community.
-
1. Action: Strengthen College assessment processes in ways that are consistent with the Northwest Commission on Colleges and Universities (NWCCU) best practices.
 - Address NWCCU recommendation regarding related instruction assessment.
 - Begin creation of draft institutional outcomes, possibly using Guided Pathways Leadership Taskforce work on EFAs and curriculum mapping as a resource.
 - Strategic Priority rationale: Academic Innovation and Relevance – the relevance of curriculum and instruction of all our programs depends upon robust assessment.
 2. Action: Analyze results of educational assessment to understand patterns across the institution that indicate gaps in curriculum or instruction, and use this data and information to make decisions in support of continuous improvement.
 - Strategic Priority rationale: Academic Innovation and Relevance – the relevance of curriculum and instruction of all our programs depends upon robust assessment.
 3. Action: Promote collaboration between College Services and Instruction and Student Services to ensure strong integration of academic program needs, e.g. Space/adjacency implementation, launch of an Enterprise Content Management tool, and other infrastructure needs.
 - Strategic Priority rationale: Academic Innovation and Relevance – For many programs, updated facilities, ITS infrastructure, and other infrastructure are necessary to maintain their relevance and to innovate.
 4. Action: Integrate research efforts in support of educational program updates and innovation.





CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment




- Sustain College processes like program review, assessment, and other continuous improvement efforts; support faculty engagement with thinking critically about results
 - Identify labor market needs; compare occupational needs to our current programs and services (strengths, gaps); identify our competition in the labor market area
 - Partner with district municipalities, business and industry partners, and other external agencies to inform new program development
 - Based on a synthesis of the above, consider and prioritize future opportunities for CCC educational programs
 - Strategic Priority rationale: Academic Innovation and Relevance – Innovation and relevance require a clear understanding of market demand and existing / competing programs.
5. Action: Explore and identify innovative delivery models that support student engagement, retention, and completion, in response to student and community needs.
- Potential solutions include:
 - Online degrees, certificates, or other credentialing programs to meet labor market demand and/or market niche
 - Face-to-face accelerated program developed for non-traditional working students to meet labor market demand and/or market niche
 - Consider scheduling and accelerated curriculum delivery for working students
 - Explore further the use of non-credit certificates, including as a competency-based certification to business and industry
 - Explore the benefits and logistics of an expanded portfolio-based Credit for Prior Learning model
 - Strategic Priority rationale: Academic Innovation and Relevance – Curriculum that adjusts to the environment outside the institution (e.g., labor market and industry changes) and embraces new content and modes of student learning is crucial to academic relevance.
6. Action: Refine the survey tool used with advisory committees and identify other means to strengthen advisory committee engagement and improve actionable feedback provided to programs and the college.
- Strategic Priority rationale: Career and technical education (CTE) advisory committees are a key resource in understanding the relevance of our programs.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment**

7. Action: Design a curriculum sustainability review process and implement through a committee. This committee will examine key metrics of all degree or certificate programs as well as connected curriculum leading to transfer. The process will analyze strengths and areas of need and provide recommendations.
- Strategic Priority rationale: To understand the relevance of our programs, we need to understand key factors such as labor market data, market demand, a scan of other providers, enrollment, completion and costs.

Academic Relevance and Innovation

Indicator		Target	2017-18	2018-19
3.1.1	Percent of respondents to the forthcoming advisory board survey answer the following with “agree” or “strongly agree”: Program is responsive to feedback and makes changes as appropriate.	80.0%	<i>n/a</i>	77.5% 
3.1.2	Percent of respondents to the forthcoming advisory board survey answer the following with “agree” or “strongly agree”: “The program effectively prepares students for jobs in the industry.”	80.0%	<i>n/a</i>	79.5% 
3.2	Percent of assessment survey respondents indicate that they “sought information/assistance about instructional best practices to address ideas raised by the assessment process.”	<i>TBD</i>	33.0%	<i>Coming soon</i>
3.3	Number of applications received via the Foundation’s innovation mini-grant program.	20	19 	30 

 At or above the target
  Within 90% of the target, but below the target
  Below 90% of the target

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment

Financial Sustainability

Strategic Priority: Increase institutional resources and capacity in order to better fulfill our mission through: 1) obtaining more grants and donations; 2) using existing resources more effectively; 3) creating sustainable programs, services, and partnerships; 4) preserving public trust through responsible and transparent fiscal operations.

Objective: Degree- and certificate-seeking students will have clearly articulated guided educational and career pathways based on each student's stated intent and assisted by student support systems and technology.

1. Action: First version of collaborative advising to support Educational Focus Areas (EFAs) and Guided Pathways implemented.
 - Assess current understanding of process and role of “identified” faculty advisors.
 - Clarify when students should receive advising across departments at various stages of their academic progression.
 - Assign student cohorts to professional advisors and identified faculty advisors.
 - Clarify how students will identify their program of interest (EFA) in Colleague.
 - Develop Initial training and tools for all aspects of advising for professional advisors.
 - Train identified faculty advisors on advising best practices systems/resources.
 - Strategic Priority rationale: Guided Pathways – Collaboration between faculty advisors and staff advisors allows for a seamless transition from on-ramp into a program, and allows for communication and problem solving for at-risk students.
2. Action: Provide workshops training and resources to support the College's professional development theme of care of self, care of others, care of students through fall and winter in-services and other activities.
 - Strategic Priority rationale: Guided Pathways – this focused training will increase students' feelings of belonging in support of the principles of guided pathways.
3. Action: Identify best practices for teaching and learning in support of Guided Pathways. Leverage available ISPD capacity to facilitate organizational learning opportunities in support of identified best practices.
 - Further integrate curriculum and assessment.





CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment




- Identify avenues for part-time faculty participation.
 - Strategic Priority rationale: Guided Pathways -- Ensuring learning occurs and outcomes are assessed for diverse student populations.
- 4. Action: Curriculum Maps and Educational Focus Areas (EFAs) are ready to be implemented for students entering in fall 2020.
 - Version 1.0 of curriculum maps finalized, including possible common first terms within EFAs.
 - Decisions made about initial roll out of student success course for EFAs.
 - Communication plan, advising tools, and website represent EFAs and curriculum maps for current and prospective student.
 - Program of study decisions and process determined and implemented.
 - Discuss/identify Institutional Level Outcomes.
 - Strategic Priority rationale: Guided Pathways – Creating educational focus areas and related curriculum provides a clearer entry into curriculum and helps students identify goals early in their academic career.
- 5. Action: Review the impact of current policies and practices to remove barriers to completion of educational goals for underrepresented student populations. Revise policies and practices during the review period.
 - Identify equity lens framework.
 - Develop plan implementing framework.
 - Strategic Priority rationale: Guided Pathways – Improved support for underrepresented populations increases persistence rates for those populations as well as the general student population.
- 6. Action: Create a dashboard for strategic priorities that looks at disaggregated data for underrepresented race/ethnicity, socio-economic status, gender, first in family to go to college, ZIP code/rural, etc. to identify achievement/opportunity gaps related to key strategic priority indicators.
 - Strategic Priority rationale: Guided Pathways – Identifying equity gaps will help inform guided pathways work and guided pathways work can inform an equity plan. Guided pathways should improve the retention and completion rates of underrepresented students (including part-time).
- 7. Action: Engage in planning and construction of the Student Services/Community Commons building, collaborating with OPSIS (architect) and HSW (contractor).
 - Strategic Priority rationale: Guided Pathways – Creating an easy to use one-stop center for student services will improve retention and completion of students.
- 8. Action: Actively engage the campus community in understanding and implementation of guided pathways.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment**

- Provide a variety of mechanisms for faculty, staff and students to engage.
- Develop plan for engagement in 2020.
- Strategic Priority rationale: Guided pathways is a culture shift and requires ongoing engagement from across the campus.

Financial Sustainability

Indicator		Target	2017-18	2018-19
4.1	Percent of college budget that comes from other revenue sources (e.g., grants, donations, enterprise funds)	20.0%	13.5% 	13.1% 
4.2	College's 3-year forecast, particularly the ending fund balance in year three of the forecast equals \$0.	\$0	(\$701,000) 	(\$2.7 million) 

 At or above the target
  Within 90% of the target, but below the target
  Below 90% of the target

PLANNING

Unit Planning at Clackamas provides a direct, practical, and concrete link between strategic priorities, and departmental/division priorities. Unit planning relies on assessment data, environmental scan data (described below) and a careful consideration of strategic priorities and college mission in sync as budget decisions are made. The unit planning process is described, in brief, below:

1. To begin the Unit Planning process, units collaborate with the College's Institutional Research staff to perform an environmental scan. Faculty and staff use original research (e.g. surveys, focus groups with advisory board members), input from key partners (e.g. published labor market research from Oregon Employment Department), and local operational data (e.g. student success rates, student employment rates) to identify challenges and opportunities for their unit.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Planning and Assessment

2. Units are then asked to use environmental scanning data to inform an action plan, which reflects each unit's unique opportunity to make impactful contributions to strategic priorities. These action plans will also reflect emerging needs, and on lessons learned from previous years' efforts.
3. Units pair these action plans with assessment plans—which document key measures of success, goals for each measure, and each unit's plan to reflect on results, and use results to continue the unit planning cycle. In subsequent years, units will have longitudinal data to use to consider when making future action and assessment plans.
4. Finally, the Unit Planning process invites units to identify needs, and prioritize unit activities based on relevance to the College mission. Units that identify needs are encouraged to provide evidence that will strengthen the potential for support from internal or external funding sources.

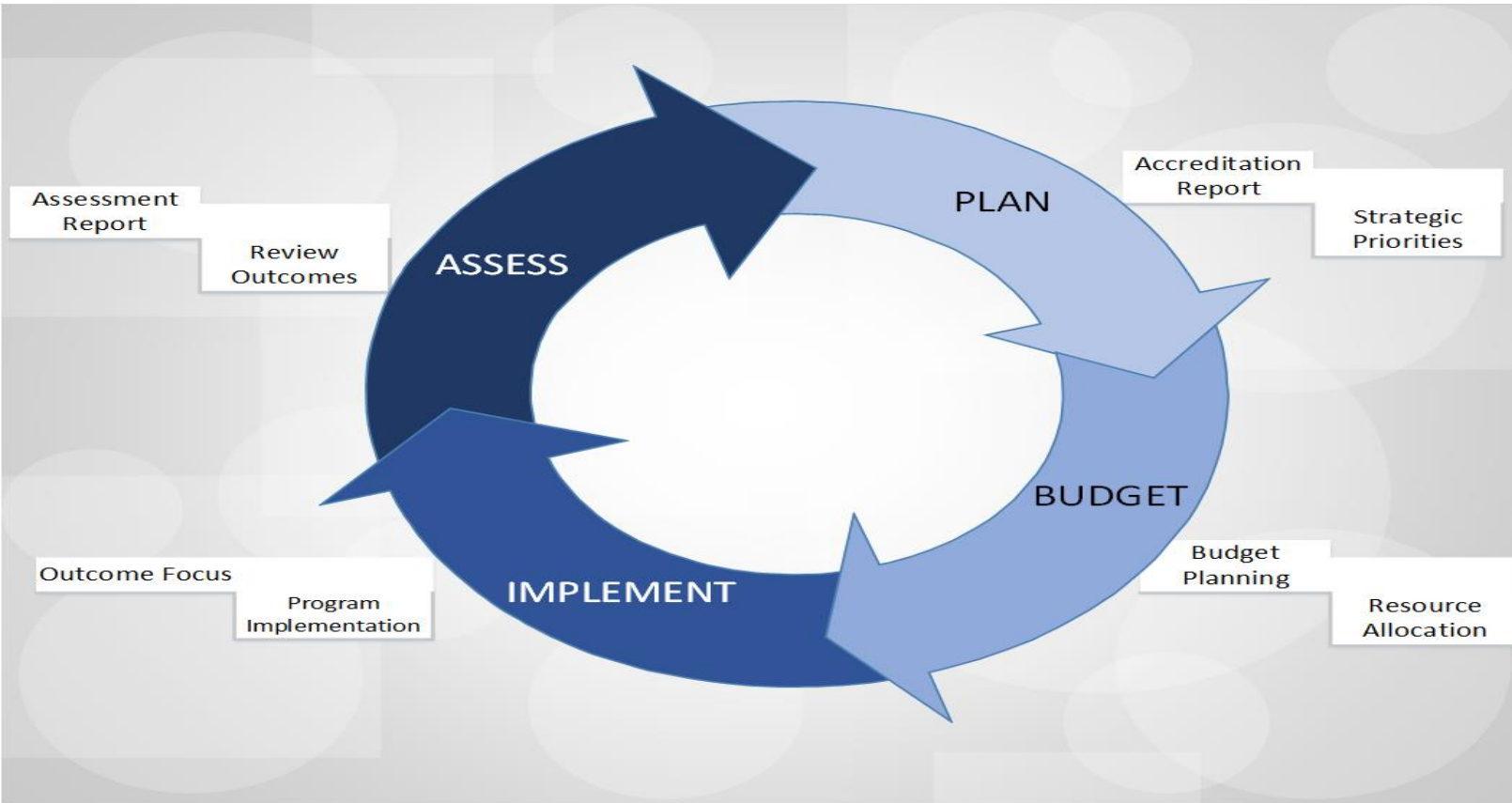
Units are supported through this process in significant ways. Institutional Research staff organize and collaborate with College leaders to offer several orientation sessions for the Unit Planning process every year. Each Unit (across Instruction and Student Services, and College Services) enjoys the opportunity to work with assessment coaches to update, execute, and reflect on results of assessment plans. Each Unit works with their respective deans to strengthen ties between unit action plans and strategic priorities. Institutional Research staff and key collaborators offer ongoing consultation on choosing evaluation strategies for action plans, as well as performing research and interpreting results.

Following completion of unit planning, the college's Business Services department compiles the budget requests submitted for consideration via the unit planning process. Where new activities are funded, the cycle begins again: units fold new activities into ongoing assessment plans and reports, and use results to inform continuous quality improvement.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Financial Planning and Budgeting**

THE PROCESS LOOP

The preceding section described assessment and planning. The assessment phase identifies gaps in performance; the planning phase creates plans to remedy the gaps. Financial planning ensures that resources are available to implement plans, and annual budgeting allocates those resources. The vision for the 2020-21 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

The Dean of Business Services and Vice President of College Services maintain a five-year forecast for the General Fund. The forecast details assumptions and projections for revenue, expenditures, transfers, and fund balance. The forecast is updated whenever events occur or might occur that could significantly impact the college's financial status. The intent of the forecast is to quantify the impact of potential financial events so that there is time to react thoughtfully and constructively. Updates are presented at the Board of Education, the Budget Advisory Group, Vice Presidents meetings, and College Council.

The Dean of Business Services and Dean of Information Technology (IT) maintain a five-year forecast for IT operations, which schedules episodic replacement of infrastructure. The IT forecast includes all the funds and departments used to account for technology. This forecast drives recommendations for changes in the Student Technology Fee, one of the universal fees.

Other long-term financial plans include:

- a five-year forecast for the General Student Fee and College Services Fee, the remaining universal fees
- rate projections for the Internal Service Fund
- projected expenditures from reserve funds

FISCAL INDICATORS

The college has adopted a comprehensive set of indicators intended to answer the question “what does it mean to be fiscally healthy”? Fiscal indicators are calculated for past years and are projected for the same future period as the General Fund forecast. The ten fiscal indicators are grouped by type, as follows.

- *Reserves.* Healthy reserves buffer short-term financial shortfalls and provide time to react constructively to forecasted changes.
- *Operations.* These indicators measure the relationship between annual operating revenue and expenditures.
- *Assets.* The asset indicator shows the degree to which the college is investing in current equipment, buildings and infrastructure.
- *Debt.* The debt indicator reveals the degree to which revenue is available for current services as opposed to debt payments.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Financial Planning and Budgeting

BUDGET PRINCIPLES AND ASSUMPITONS

Forecasts and fiscal indicators are long-term, looking ahead five years or more. Budgeting is an annual process. In January, the Board of Education adopts budget planning principles and assumptions. The 2020-21 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our four Strategic Priorities. Each strategic priority and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves.

The budget assumptions embedded in the General Fund forecast and detailed in the January resolution are as follows.

Revenue

- Community College Support Fund (CCSF): Forecast at \$640.9 million for 2019-21.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2018-19 or 4.5%. Assumptions are updated in late January when 2019-20 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs is assumed to reduce 2.5% in 2019-20, then remain flat thereafter.
- Tuition: Increase in-state \$5 per credit hour to \$108; out-of-state and international remain unchanged at \$274 per credit.

Expenditures

- PERS: Rates remain similar to the FY 2019-20 rates of 25% of wages for FY 2020-21.
- Materials and services: Increase 2% overall, with a higher rate for insurance, utilities and software maintenance licenses.

Transfers

- Use the entire PERS Reserve Fund balance over the following two years 2020-22.
- Increase transfer out to Retirement Fund from \$620,000 to \$700,000.
- Increase transfer in from Fee Fund from \$0 to \$1.7 million.
- Decrease transfer in from Bookstore Fund from \$150,000 to \$75,000.

General Fund - Ending Fund Balance

- Fund balance decreases to a little under \$6 million through June 30, 2020. By 2021-22, fund balance declines significantly. Key factors in the decline include an increase in the PERS rate to 30% of wages.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

In prior years, there were numerous mechanisms and dates for requesting resources. For this budget, all discretionary funding decisions are being funneled through a single request process at the time of unit planning. The annual budget request includes requests for both financial and non-financial resources, namely:

- Full-time staff positions
- Changes in departmental budgets for part-time staff and staff overtime in the General Fund
- Changes in departmental budgets for materials and services in the General Fund
- Furniture and equipment
- Building remodels and space allocations
- Tuition waivers
- Course fees and other revenue

Requests are submitted by budget originators and move through the various reviews detailed in the Budget Calendar, including the Deans, Leadership Cabinet, the Executive Team, and the Budget Advisory Group.

NEW BUDGET PROCESS

The new annual budget process began in spring 2017, and was implemented in full for the first time for the 2018-19 budget. The key process change that was implemented was to align the college's budget process closely with GFOA's best practices in community college budgeting. The overview of that process is to create a complete cycle for long-term financial planning and budgeting, including planning the budget process, developing a budget, evaluating how the budget process worked and adjusting accordingly. Throughout this cycle, the college's institutional goals serve as the overarching guide for decision-making and resource allocation. The college developed six primary steps in this year's planning and budgeting process: 1) Prepared and developed inputs to the budgeting process in during spring; 2) defined goals and identified gaps to achieve those goals in summer during assessment; 3) developed unit plans in order to close those gaps in fall during unit planning; 4) determined necessary resources needed to implement those unit plans; 5) developed a clear, budget input tool for prioritization of resources based on the linkage between assessment and operational needs; and 6) defined measurable outcomes to monitor and determine impact of resources being allocated.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

PROPOSING, APPROVING, AND ADOPTING THE BUDGET

Oregon budget law, administered by the state Department of Revenue, applies to community colleges, school districts, cities, counties and other municipal entities. Community colleges are required to prepare an annual or biennial budget using a fiscal year that begins July 1 and ends June 30.

The Budget Committee consists of the seven members of the Board of Education, elected by the district voters, and seven members appointed by the Board, one from each of the seven zones of the district. The Budget Committee receives and deliberates on the proposed budget. When the Budget Committee members are satisfied that the budget meets the needs of the college and the community, it approves the budget. The Board of Education holds a public hearing on the approved budget, then adopts the budget and passes a resolution making appropriations and levying property taxes. The Budget Committee may make changes from the proposed budget before approval, and the Board of Education may make changes from the approved budget before adoption, within the limitations imposed by budget law.

Budget law is designed to enable the public to be apprised of the financial policies and administration of the municipal corporation in which they are interested. All Budget Committee and Board of Education meetings are open to the public. Notice of those meetings is published in the Oregonian newspaper and on the College's website at <http://www.clackamas.edu/about-us/leadership/budget>. and there is opportunity for public comment.

Board policy designates the President as the budget officer. The budget officer directs the preparation of the budget document.

BUDGET CHANGES AFTER ADOPTION

Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. The Board of Education adopts changes in appropriations. Changes are either resolution transfers or supplemental budgets. A resolution transfer decreases an existing appropriation and increases another by the same amount. The second type of change, a supplement budget, is used to increase total appropriations. Supplemental budgets are used for occurrences which were not known at the time the budget was prepared, such as receipt of unanticipated state or federal grants. Supplemental budgets require a public hearing; resolution transfers do not.

Budget originators are responsible for ensuring that actual expenditures do not exceed budget for their departments or funds. Reclassification of expenditures which do not revise appropriations may be approved by the appropriate dean or vice president. Guidelines for budget changes after adoption are detailed in the policy available to the campus on the internal Business Office website.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

BUDGET FORMAT

Oregon budget law categorizes resources and requirements as follows. Clackamas uses these categories for appropriations, by fund.

- Personnel services include wages, payroll taxes, and benefits for active employees, and stipends and benefits for early retirees.
 - Materials and services include contractual services, materials, and other operating expenditures. The cost of items purchased for resale in the Bookstore and financial aid disbursed to students are in this category.
 - Capital outlay -- durable assets which cost at least \$5,000 and have a useful life of at least one year -- includes equipment, vehicles, buildings, land, and the library collection.
 - Debt service is principal and interest payments on long-term debt.
 - Transfers out are resources moved between funds with no expectation of repayment.
 - Contingency is a budget set aside for unforeseen spending that may arise.
 - Unappropriated ending fund balance is an amount set aside in the budget to be carried over to the next year's budget.
- The notice of public hearing which is published prior to budget adoption displays expenditures both by the object categories above and by functional categories which reflect the services delivered. Those functions are as follows.
- Instruction: Expenditures for the actual teaching of students that involve interaction between the faculty and students.
 - Instructional support: Activities specifically designed and carried out to provide academic and administrative support to instructional programs. It includes libraries, course and curriculum development, faculty professional development, and academic deans and management.
 - Student services other than financial aid: Student services includes admissions, enrollment, and degree/certificate/program evaluation; activities contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program; counseling and career guidance; and administration of student financial aid.
 - Student loans and financial aid: Expenditures for scholarships, grants, work study, and other financial aid disbursed to students.
 - Community services: Community services are non-instructional services beneficial to groups external to the college. Clackamas does not currently have any departments in this functional category.
 - College support services other than facilities acquisition and construction: Expenditures for management and long-range planning for the entire institution, such as the governing board, planning, and legal services; fiscal operations; administrative computing; human resources functions; logistical activities that provide procurement, storerooms, safety,

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

security, printing, and transportation services to the institution; and activities concerned with community and alumni relations, including development and fund raising.

- Facilities acquisition and construction: This is the capital budget for acquisition of land and buildings; major remodeling and construction of buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Capital project expenditures for purchase and construction of land and buildings can be very large, and vary from year to year depending on the availability of funds and the timing of projects.

The budget displays resources and requirements. Resources are amounts available for expenditure, as follows:

- Beginning fund balance represents available spendable resources on July 1, the beginning of the fiscal year.
- Revenue is earned during the year from various sources, such as property taxes or tuition.
- Other sources is resources that are not “earned” in the same sense as revenues. Other sources are unique to entities using governmental accounting, and include transfers in from other funds; receipts from sale of fixed assets such as equipment and vehicles; and proceeds from issuance of long-term debt.

The requirements section shows what was done with the available resources, as follows:

- Expenditures are resources used to purchase goods and services.
- In other uses, costs of long-term debt issuance are the use of bond proceeds to refund debt or to pay the costs of issuing debt. Transfers out are the flip side of transfers in.
- Contingency is an amount set aside for unforeseen spending that may arise.
- Actual ending fund balance represents resources on hand at June 30, the end of the fiscal year. In the budget columns, fund balance is unappropriated ending fund balance.

Oregon budget law allows funds from which operating expenses are paid to budget contingency. If operations necessitate spending during the year on items that cannot be specifically identified at the time the budget is prepared, the Board of Education may approve transferring contingency to an expenditure budget, appropriating it so that it may be spent. Unappropriated ending fund balance cannot be transferred by resolution or used through a supplemental budget except in an emergency created by civil disturbance or natural disaster.

The College budgets contingency in each operating fund to maintain a buffer and provide flexibility for unforeseen events. Unappropriated ending fund balance is budgeted in the following funds:

- Debt Service Fund, for balances restricted by law or debt covenants. Unrestricted are budgeted as contingency.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

- The Bookstore Fund, for the estimated amount of net current assets. In operating funds, the purpose of unappropriated ending fund balance is to provide a cash or working capital balance with which to begin the fiscal year following the budget year.

A balanced budget is defined as one in which resources equal requirements, and contingency is not negative. The budget is balanced for each fund.

The budget shows the following columns, which are required by Oregon budget law:

- Actual for the preceding two completed fiscal years
- Budget for the current fiscal year. This includes the adopted budget and changes made by the Board during the year.
- The budget as proposed to the Budget Committee, approved by the Budget Committee, and adopted by the Board.

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

For accounting purposes, the college is a governmental entity subject to the pronouncements of the Governmental Accounting Standards Board. The college uses fund accounting, segregating resources into distinct funds in accordance with special regulations, restrictions, or managerial accountability.

Consistent with Oregon budget law, the college budgets current financial resources, on a modified accrual basis, in all funds. This differs from the accounting used by businesses, which measure economic resources and net income, on an accrual basis.

As a practical matter, the difference between governmental and business accounting is largely in the treatment of long-term debt and capital assets, as follows.

- When the college borrows money, the debt proceeds provide available spendable resources. Consequently, it records the debt proceeds as a source, similar to a revenue. Principal payments and interest payments are both recorded as expenditures. In a business, debt issuance would create a liability and principal payments would reduce the liability; neither would appear in the budget.
- When the college buys a vehicle or other capital asset, the cost is an expenditure. Depreciation is not recorded. In a business, the purchase would not appear in the budget; it would be recorded as an asset. Depreciation expense would be budgeted and recorded over the useful life of the item.

The audited comprehensive annual financial report presents budget and actual results for all funds on the current financial resources basis. The report also displays actual results for the college as a whole on the economic resources basis, as required by generally accepted accounting principles.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

APPROPRIATIONS

The term “fund” in Oregon budget law can legitimately be interpreted as what is more commonly understood as fund type: i.e. General, Special Revenue, Debt Service, Capital Projects, and Proprietary.

For accounting purposes, there are numerous individual Special Revenue, Capital Projects, and Proprietary funds. Each is described and budgeted in the Funds section of this document. All funds are included in the audited comprehensive annual financial report.

For appropriations, accounting funds in Special Revenue, Capital Projects, and Proprietary are grouped by the nature of restriction or purpose. Those groups are considered subdivisions of “fund” as interpreted in Oregon budget law.

FINANCIAL POLICIES

Financial policies are intended to ensure that the college maintains the ability to meet its immediate and long-term service objectives. Financial policies are designed to:

- provide timely, accurate information useful to college management, the Board of Education, and the citizenry in making good business decisions
- ensure compliance with all finance-related statutory and contractual requirements
- promote sound financial management
- safeguard college assets

Specific financial policies follow.

Budgeting

The adopted budget is balanced for each fund and must remain balanced with any subsequent budget amendments.

Reserves

To ensure sufficient cash flow and provide for unanticipated events, the proposed budget for the General Fund must include contingency equal to at least ten percent of budgeted revenue. The currently adopted budget is to be managed such that actual General Fund unreserved ending fund balance is at least ten percent of actual revenues.

Reserve funds, defined in Oregon budget law, save money from year to year. The College uses reserve funds to hold money for the future costs of retiree benefits, losses in excess of the insurance deductible amount, and future increases in PERS rates, and the planned replacement of information technology infrastructure and software.

Financial Reporting and Review

The Board of Education receives a monthly financial report for all funds and a more detailed report for the General Fund. A variety of reports for all funds, departments, projects and grants are on line and accessible to those responsible for budget management at any time.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Law, Format, and Financial Policies

Audit

The college prepares a comprehensive annual financial report, audited by independent CPAs appointed by the Board of Education. The report is presented to the Board by the auditors.

Purchasing

Purchase orders are required for certain purchases. Purchasing approvals are governed by policy; processes are governed by rules of procurement adopted by the Board of Education acting as the Local Contract Review Board, in accordance with Oregon statutes.

Cash and Investments

Cash balances are maintained only at financial institutions included on the list of qualified depositories maintained by the Oregon State Treasurer. These institutions provide periodic reports to the State Treasurer, pledge collateral, and participate in a shared liability structure. Cash in excess of immediate needs is held in the Oregon Local Government Investment Pool or the Oregon Local Government Intermediate Fund, investment pools managed by the Oregon State Treasury, or otherwise invested in accordance with the policy approved by the Board.

Capital Assets

Capital assets are land, buildings and building improvements, equipment, and other durable items with a useful life of more than one year and an initial cost of \$5,000 or more. The Business Office maintains an inventory of capital assets, all licensed vehicles, instructional equipment costing \$1,000 or more, and sensitive equipment costing \$100 or more. Sensitive equipment includes items such as laptops, IPADS, cameras, and certain tools.



Debt Policy

College policy restricts short-term borrowing to temporary cash flow situations, or interim financing of capital assets to be replaced by long-term debt. The college has not issued short-term debt.

Long-term debt is issued only to finance capital assets. The sole exception was issuance of pension obligation bonds, where the debt proceeds were invested in a side account with PERS in order to reduce the rate paid with each payroll. The source of funds for repayment is identified prior to debt issuance. The repayment period of debt issued for capital assets cannot exceed the estimated useful life of the assets financed.

The amount of outstanding general obligations bonds is limited by statute. Board policy limits annual debt service for debt other than general obligation bonds to ten percent of General Fund revenue.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Calendar**

 - Budget Advisory Group (BAG)
 - Board of Education (BOE)

	M	T	W	T	F
September	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30				

Sep. 11 BOE
 Sept. 24 All Staff budget planning email

October		1	2	3	4
	7	8	9	10	11
	14	15	16	17	18
	21	22	23	24	25
	28	29	30	31	

Oct.7- 9 Department Chairs, Directors, Leadership Cabinet: Unit Planning kick off
 Oct. 9 BOE
 Oct. 10 BAG: Budget 101/Orientation

November					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

Nov. 13 BOE: Forecast Update
 Nov. 18 Department Chairs, Directors, Leadership Cabinet: Final Unit Plans Completed – 3
 Nov. 22 Vice Presidents Meeting

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Calendar**

	M	T	W	T	F
December	3	4	5	6	7
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			

- Dec. 3 Presidents Council
- Dec. 6 College Council
- Dec. 10 BAG
- Dec. 11 BOE
- Dec. 11 All Staff: Budget Reduction/Effecncy Form Submission

		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

- Jan. 7 Presidents Council
- Jan. 8 BOE: Budget Principles
- Jan. 13 Executive Team: Budget Proposal Final Review
- Jan. 28 BAG: Review Long List, Review Budget Proposal Rubric
- Jan. 28 Leadership: Discussed least core service areas

3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

- Feb. 11 BAG: Polling to link assessment with budget requests
- Feb. 12 ASG: Discussion about tuition and fees
- Feb. 12 BOE: 2020-21 Tuition and Fees – First Read
- Feb. 28 Budget Originators: Base Budget Templates

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Calendar**

	M	T	W	T	F
March	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			

- Mar. 3 Presidents Council: Executive Team meets with Associations
- Mar. 4 ASG: General Budget Update
- Mar. 6 College Council: Budget Update
- Mar. 10 BAG: Review Feedback from Open Forums
- Mar. 11 BOE: Tuition and Fees - Approved

		1	2	3
April	6	7	8	9
	13	14	15	16
	20	21	22	23
	27	28	29	30

- Apr. 8 BOE
- Apr. 8 All Staff Budget Message
- Apr. 14 Presidents Council

				1
May	4	5	6	7
	11	12	13	14
	18	19	20	21
	25	26	27	28

- May. 5 All Staff Budget Message
- May. 6 BOE
- May. 12 BAG: Proposed Budget Update
- May. 15 College Council
- May. 27 Board of Education/Budget Committee

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budget Calendar**

June

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

Jun. 2 Board of Education/Budget Committee

Jun. 24 BOE: Budget Hearing and Adoption

PERSONNEL

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CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs

This schedule details employee FTEs. An FTE (full time equivalent) is the proportion of full time; for example, an employee regularly scheduled to work 30 hours per week is .75 FTE. In the columns, Administrative employees are those who are exempt from the overtime provisions of the Fair Labor Standards Act. Full-time faculty are faculty in that bargaining unit. Classified and confidential includes staff in the classified bargaining unit, non-represented confidential, and grant-funded non-exempt employees working half-time or more who are excluded from the bargaining unit. Part-time faculty are instructors in that bargaining unit. The final page in this schedule, FTEs by function, includes part-time administrative; part-time classified (PTC), who are hourly employees working less than half-time; and student employees, who are by definition enrolled for six or more credits per term.

		2019-20 Budget					2020-21 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
GENERAL FUND											
EXECUTIVE											
50132	President	1.00	-	1.00	-	2.00	1.00	-	1.00	-	2.00
50112	College Relations and Marketing	2.00	-	5.75	-	7.75	2.00	-	5.75	-	7.75
50500	Foundation	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
	Total Executive	4.00	-	9.75	-	13.75	4.00	-	9.75	-	13.75
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10097	Instructional Control	-	-	-	8.95	8.95	-	-	-	0.98	0.98
50118	Instruction and Student Services	1.00	-	1.00	0.81	2.81	1.00	-	1.00	0.78	2.78
	Total Instruction and Student Services Admin	1.00	-	1.00	9.76	11.76	1.00	-	1.00	1.76	3.76
Academic Foundations and Connections											
10002	Skills Development	-	4.00	0.75	2.32	7.07	-	4.00	0.75	1.27	6.02
10029	English	-	11.00	-	9.42	20.42	-	11.00	-	10.48	21.48
10031	English for Speakers of Other Languages	-	4.00	1.00	3.99	8.99	-	4.00	1.00	3.50	8.50
10038	Health/Physical Education/Athletics	1.00	4.00	2.00	6.78	13.78	1.00	4.00	2.00	7.45	14.45
10056	Mathematics	-	11.00	-	12.71	23.71	-	11.00	-	11.57	22.57
20700	Learning Center	-	-	1.00	-	1.00	-	-	1.00	-	1.00
30095	Counseling	-	4.00	-	1.58	5.58	-	4.00	-	1.51	5.51
30098	Student and Academic Support Services	1.00	-	14.80	0.38	16.18	1.00	-	14.75	0.36	16.11

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs

		2019-20 Budget					2020-21 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Academic Foundations & Connections (continued)											
30099	Enrollment and Graduation Services	1.00	-	12.50	-	13.50	1.00	-	11.50	-	12.50
30100	Student Life and Leadership	1.00	-	1.00	0.27	2.27	1.00	-	1.00	0.26	2.26
30104	Academic Foundations and Connections	3.00	-	9.50	0.48	12.98	2.80	-	9.50	(1.35)	10.95
30111	Office of Financial Aid and Scholarships	1.00	-	8.00	-	9.00	1.00	-	8.00	-	9.00
30200	Student Services Enhancements	-	-	2.15	-	2.15	-	-	2.15	-	2.15
	Total Academic Foundations and Connections	8.00	38.00	52.70	37.93	136.63	7.80	38.00	51.65	35.05	132.50
Arts and Sciences											
10004	Art	-	4.00	0.44	3.26	7.70	-	4.00	0.44	3.48	7.92
10013	Business	-	6.00	-	9.71	15.71	-	5.00	-	10.67	15.67
10016	Communications and Theatre Arts	-	6.00	-	2.38	8.38	-	6.00	-	2.28	8.28
10017	Computer Science	-	4.00	0.56	5.06	9.62	-	4.00	0.56	5.21	9.77
10028	Engineering Sciences	-	4.00	-	1.37	5.37	-	4.00	-	0.67	4.67
10035	World Languages	-	3.00	-	2.27	5.27	-	3.00	-	2.18	5.18
10039	Horticulture	-	4.00	0.91	2.90	7.81	-	4.00	0.91	2.14	7.05
10057	Music	-	3.00	-	4.39	7.39	-	3.00	-	3.57	6.57
10066	Science	-	13.00	1.96	13.20	28.16	-	13.00	1.96	11.36	26.32
10074	Social Sciences	-	7.00	-	9.96	16.96	-	7.00	-	8.93	15.93
20082	Arts and Sciences	2.00	-	7.42	-	9.42	2.00	-	7.42	(1.78)	7.64
	Total Arts and Sciences	2.00	54.00	11.29	54.50	121.79	2.00	53.00	11.29	48.71	115.00
Connections with Business and Industry											
10020	Customized Training and Development Services	-	2.79	2.00	1.34	6.13	-	1.79	2.00	0.32	4.11
10073	Small Business Development Center	1.00	1.00	-	0.28	2.28	1.00	1.00	-	0.27	2.27
20077	Connections with Business and Industry	1.00	-	-	-	1.00	1.00	-	-	-	1.00
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	0.10
	Total Connections with Business and Industry	2.10	3.79	2.00	1.62	9.51	2.10	2.79	2.00	0.59	7.48

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs**

		2019-20 Budget					2020-21 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Institutional Effectiveness and Planning											
10026	Office of Education Partnerships	0.83	-	1.00	-	1.83	0.83	-	1.00	-	1.83
20084	Institutional Effectiveness and Planning	2.00	-	3.00	0.47	5.47	2.00	-	1.00	0.45	3.45
20088	Instructional Support & Professional Developmt	1.00	2.00	2.00	5.86	10.86	-	2.00	-	5.94	7.94
20089	Library	-	3.00	2.00	2.58	7.58	-	3.00	2.00	1.52	6.52
20097	Applied Technology	-	-	-	-	-	-	-	2.00	-	2.00
20098	Grants Development	-	-	-	-	-	1.00	-	-	-	1.00
20099	Online Learning	-	-	-	-	-	-	-	2.00	0.38	2.38
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	2.00	-	3.00
50128	Event and Conference Services	-	-	0.83	-	0.83	-	-	0.83	-	0.83
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	1.50	-	2.50
	Total Institutional Effectiveness and Planning	5.83	5.00	12.33	8.91	32.07	5.83	5.00	12.33	8.29	31.45
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	11.00	1.00	5.77	17.77	-	11.00	1.00	5.53	17.53
10007	Automotive and Welding Department	-	8.00	3.00	4.28	15.28	-	5.00	3.00	4.09	12.09
10018	Community Education	-	-	1.00	0.59	1.59	-	-	0.75	0.56	1.31
10033	Education, Human Services and Criminal Justice	-	5.00	1.00	2.85	8.85	-	5.00	1.00	3.79	9.79
10055	Industrial Technology	-	7.00	1.00	4.74	12.74	-	10.00	1.00	4.90	15.90
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.74	14.74	1.00	-	2.00	11.25	14.25
10080	Wilsonville Student Services and Instruction	1.00	1.00	4.63	4.79	11.42	1.00	1.00	4.63	4.59	11.22
20083	Technology, Applied Science & Public Services	3.00	-	2.75	1.36	7.11	3.00	-	2.75	(1.07)	4.68
20315	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	5.00	32.00	16.38	36.12	89.50	5.00	32.00	16.13	33.64	86.77
	Total Instruction and Student Services	23.93	132.79	95.70	148.84	401.26	23.73	130.79	94.40	128.04	376.96

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs**

		2019-20 Budget					2020-21 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
COLLEGE SERVICES											
College Services Administration											
50116	College Services	1.00	-	1.00	-	2.00	1.00	-	1.00	-	2.00
50134	Campus Safety	2.00	-	6.50	0.21	8.71	2.00	-	7.50	0.20	9.70
	Total College Services Administration	3.00	-	7.50	0.21	10.71	3.00	-	8.50	0.20	11.70
Business Services											
50000	Accounts Receivable	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
50110	Business Office	1.00	-	6.40	-	7.40	1.00	-	7.15	-	8.15
	Total Business Services	2.00	-	9.40	-	11.40	2.00	-	10.15	-	12.15
Campus Services											
50143	Environmental Health and Safety	-	-	1.00	-	1.00	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	1.00	-	1.00	-	-	0.80	-	0.80
51103	Custodial Services	2.00	-	18.00	-	20.00	2.00	-	18.00	-	20.00
60150	Campus Services	2.00	-	15.00	-	17.00	2.00	-	15.00	-	17.00
	Total Campus Services	4.00	-	35.00	-	39.00	4.00	-	34.80	-	38.80
Human Resources											
50127	Human Resources	2.00	-	5.60	0.22	7.82	2.00	-	5.60	0.21	7.81
Information Technology											
50115	Information Technology	3.00	-	14.80	-	17.80	3.00	-	14.80	-	17.80
	Total College Services	14.00	-	72.30	0.43	86.73	14.00	-	73.85	0.41	88.26
	Total General Fund	41.93	132.79	177.75	149.27	501.74	41.73	130.79	178.00	128.45	478.97
	Total full-time, General Fund	352.47					350.52				

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs**

FEE FUND	2019-20 Budget					2020-21 Budget				
	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
INSTRUCTION AND STUDENT SERVICES										
Instruction & Student Services Administration										
10097	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections										
10002	-	-	0.25	-	0.25	-	-	0.25	-	0.25
10029	-	-	-	0.56	0.56	-	-	-	0.65	0.65
10031	-	-	-	1.04	1.04	-	-	-	1.24	1.24
10038	-	-	-	0.32	0.32	-	-	-	0.29	0.29
10056	-	-	-	0.70	0.70	-	-	-	0.34	0.34
30095	-	-	-	-	-	-	-	-	0.71	0.71
	-	-	0.25	2.62	2.87	-	-	0.25	3.23	3.48
Arts and Sciences										
10004	-	-	0.03	0.93	0.96	-	-	0.03	0.80	0.83
10013	-	-	-	-	-	-	-	-	-	-
10016	-	-	-	-	-	-	-	-	-	-
10017	-	-	0.44	-	0.44	-	-	0.44	-	0.44
10028	-	-	0.08	0.93	1.01	-	-	0.08	0.83	0.91
10035	-	-	-	-	-	-	-	-	-	-
10039	-	-	0.09	-	0.09	-	-	0.09	-	0.09
10057	-	-	-	2.14	2.14	-	-	-	1.78	1.78
10066	-	-	2.04	-	2.04	-	-	2.04	-	2.04
	-	-	2.69	4.00	6.69	-	-	2.69	3.41	6.10
Institutional Effectiveness and Planning										
10026	0.17	-	3.00	0.34	3.51	0.17	-	3.00	-	3.17
10099	-	-	-	7.00	7.00	-	-	-	6.29	6.29
	0.17	-	3.00	7.34	10.51	0.17	-	3.00	6.29	9.46

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs**

		2019-20 Budget					2020-21 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	-	2.00	0.26	2.26	-	-	2.00	0.36	2.36
10007	Automotive and Welding Department	-	-	0.08	0.26	0.34	-	-	0.08	0.24	0.32
10018	Community Education	-	-	-	2.38	2.38	-	-	0.25	0.95	1.20
10033	Education, Human Services and Criminal Justice	-	-	-	0.08	0.08	-	-	-	0.02	0.02
10055	Industrial Technology	-	-	-	4.23	4.23	-	-	-	2.38	2.38
10080	Wilsonville Student Services and Instruction	-	-	0.54	13.22	13.76	-	-	0.54	13.06	13.60
	Total Technology, Applied Science & Public Svc	-	-	2.62	20.43	23.05	-	-	2.87	17.01	19.88
	Total Fee Fund	0.17	-	8.56	34.39	43.12	0.17	-	8.81	29.94	38.92
	CAPITAL PROJECTS (BOND)	-	-	1.50	-	1.50	-	-	1.25	-	1.25
	STUDENT TECHNOLOGY FUND	-	-	4.86	-	4.86	-	-	4.86	-	4.86
	INTRAMURALS AND ATHLETICS FUND	-	-	-	0.13	0.13	-	-	-	0.13	0.13
	STUDENT LIFE AND LEADERSHIP FUND	-	-	-	-	-	-	-	-	0.10	0.10
	BOOKSTORE FUND	1.00	-	3.00	-	4.00	-	-	1.17	-	1.17
	CUSTOMIZED TRAINING FUND	1.00	0.21	1.00	8.06	10.27	2.00	0.21	1.00	-	3.21
	ENVIRONMENTAL LEARNING FUND	-	-	-	-	-	-	-	-	0.33	0.33
	INTERNAL SERVICE FUND	-	-	1.00	-	1.00	-	-	1.20	-	1.20
	GRANTS AND CONTRACTS FUND										
73	Grants and Contracts	2.00	2.00	6.32	-	10.32	3.00	2.00	6.32	-	11.32
74	WIOA	1.90	-	12.15	-	14.05	1.90	-	7.85	-	9.75
	Total Grants and Contracts Fund	3.90	2.00	18.47	-	24.37	4.90	2.00	14.17	-	21.07
	Total budgeted	48.00	135.00	216.14	191.85	590.99	48.80	133.00	210.46	158.95	551.21
	Total full-time, all funds	399.14					392.26				

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Personnel FTEs**

	2018-19 Adopted Budget	2019-20 Adopted Budget	2020-21 Budget					Total
			Admin- istrative	Full-time Faculty	Classified & Confidential	Part-time Faculty	Other Part-time	
FTEs BY FUNCTION								
Instruction	367.71	361.43	7.00	124.00	35.60	150.27	17.71	334.58
Instructional support	69.99	71.73	13.00	5.00	30.02	5.44	2.23	55.69
Student services other than student loans and financial aid	79.77	76.38	7.80	4.00	54.78	1.72	10.57	78.87
Student loans and financial aid	5.54	5.54					5.54	5.54
College support services other than facilities acquisition and construction	127.40	124.81	21.00		90.06	1.52	11.87	124.45
Total	650.41	639.89	48.80	133.00	210.46	158.95	47.92	599.13

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Salaries of Employees**

This schedule provides salary information for officers and employees required by ORS 294.352(5).
For administrative and classified, amounts are for the fiscal year. For full-time faculty, amounts are for the academic year.

	<u>Salary Range</u>	<u>Number of People</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE			
College President	\$235,374	1	\$ 235,374
Vice Presidents and Associate Vice President	188,663	2	377,326
Deans and Associate Deans	80,678 - 156,743	14	1,869,375
Managers and Directors	65,831 - 127,592	32	3,285,496
Total administrative		<u>49</u>	<u>5,767,571</u>
FULL-TIME FACULTY			
Step 0	\$94,842 - \$101,481	54	5,207,779
Step 1	90,414 - 97,053	28	2,510,537
Step 2	79,061 - 85,700	39	3,091,622
Step 3	66,398 - 76,037	10	666,380
Step 4	60,076 - 66,715	2	123,970
Total full-time faculty		<u>133</u>	<u>11,600,288</u>
CLASSIFIED			
Xt	\$77,215 - \$115,217	5	507,058
X	75,607 - 112,818	4	397,065
IXt	68,942 - 102,872	4	343,170
IX	66,322 - 98,963	3	241,137
VIII ^t	61,552 - 91,845	3	228,030
VIII	58,177 - 86,810	19	1,317,430
VII ^t	53,738 - 80,185	-	
VII	51,033 - 76,149	68	4,337,271
VI ^t	49,157 - 73,350	7	412,219
VI	44,766 - 66,797	31	1,719,221

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Salaries of Employees**

	<u>Salary Range</u>	<u>Number of People</u>	<u>Amount of Combined Salaries</u>
CLASSIFIED (continued)			
Vt	44,145 - 65,872	-	-
V	39,268 - 58,594	40	1,951,936
IV	34,446 - 51,398	19	813,635
III	30,216 - 45,087	2	60,005
Overtime			55,453
Total classified		<u>205</u>	<u>12,383,630</u>
CONFIDENTIAL			
C9	\$70,127 - \$106,382	2	182,755
C8	61,637 - 93,503	5	362,729
C7	54,190 - 82,206	2	123,709
C6	47,657 - 72,296	1	61,648
C5	41,927 - 63,603	-	-
Total confidential		<u>10</u>	<u>730,841</u>
PART-TIME FACULTY			6,691,001
Group 1, lecture courses, per contact hour			
Group 2, lecture/lab courses, per contact hour			
Group 3, lab courses, per contact hour			
Group 4, other assignments, per hour			
Group 5, student activities coaches/directors			
OTHER			
Part-time administrative			108,760
Part-time classified and students			1,523,020
Total by type			<u>38,805,111</u>
Other salaries, not specified by type			3,337,875
Total budget for wages and salaries			<u>\$42,142,986</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Executive**

The budgetary organization charts, which begin on this page, show positions charged to the various departments. They do not display and are not intended to represent supervisory structure. In the "Total FTE" section, confidential employees are included in the classified line. Part-time faculty, part-time classified, and student workers are not listed in this section.

EXECUTIVE	
President	
FTE	1.00

Special Assistant to the President	
FTE	1.00

Diversity, Equity & Inclusion Office	
FTE	1.00

FOUNDATION	
Executive Director	
FTE	1.00

COLLEGE RELATIONS AND MARKETING	
Executive Director	
FTE	1.00

Administrative Assistant II	
FTE	1.00

Major Gifts / Assistant Director	
FTE	1.00

Creative Manager/Lead Designer	
FTE	1.00

Sr. Marketing & Communications	
FTE	1.00

Foundation Events Coordinator	
FTE	0.50

Annual / Alumni Giving Officer	
FTE	1.00

Publication/Graphic Design	
FTE	0.75

Web Design/New Media Marketing Specialist	
FTE	2.00

Admin Coordinator	
FTE	1.00

College & Community Relations Coordinator	
FTE	1.00

Total FTE	
Administrative	5.0
Faculty	-
Classified & confidential	<u>10.25</u>
	<u><u>15.25</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET**

Budgetary Organization Charts -- Vice President of Instruction and Student Services

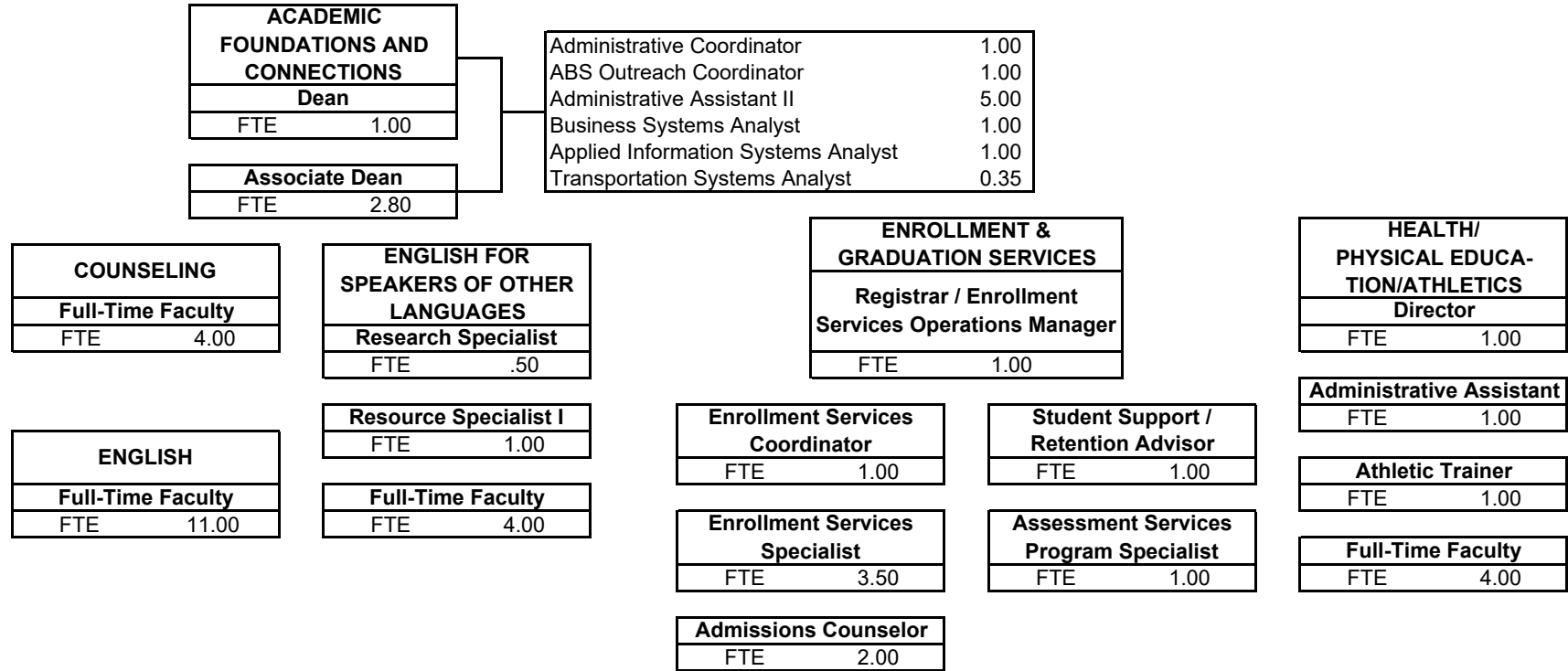
INSTRUCTION AND STUDENT SERVICES	
Vice President/ Provost	
FTE	1.00

Executive Assistant to the Vice President	
FTE	1.00

Total FTE	
Administrative	1.00
Faculty	-
Classified & confidential	1.00
	<u>2.00</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET**

Budgetary Organization Charts -- Academic Foundations and Connections (Page 1 of 2)



**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET**

Budgetary Organization Charts -- Academic Foundations and Connections (Page 2 of 2)

LEARNING CENTER	
Lab Coordinator	
FTE	1.00

OFFICE OF FINANCIAL AID & SCHOLARSHIPS	
Financial Aid Director	
FTE	1.00

SKILLS DEVELOPMENT	
Resource Specialist II	
FTE	1.00

STUDENT & ACADEMIC SUPPORT SERVICES	
Director	
FTE	1.00

MATHEMATICS	
Full-Time Faculty	
FTE	11.0

Financial Aid Specialist	
FTE	6.00

Full-Time Faculty	
FTE	4.00

Academic and Career Coach	
FTE	7.75

Disabilities Resource Coordinator	
FTE	1.00

Total FTE	
Administrative	8.80
Faculty	38.00
Class & Conf	54.30
	<u>101.10</u>

Financial Aid Advisor / Scholarship Coordinator	
FTE	1.00

STUDENT LIFE AND LEADERSHP	
Director of Student Life	
FTE	1.00

Veterans Outreach Spec. (one-year grant)	
FTE	0.75

Assistive Technology Specialist	
FTE	1.00

Financial Aid Analyst / Systems Support Specialist	
FTE	1.00

Student Life & Leadership Coordinator	
FTE	1.00

Veterans Affairs Coordinator	
FTE	1.00

STUDENT SERVICES ENHANCEMENTS		
Enrollment Services Specialist	Transportation Systems Analyst	Testing and Information Specialist
FTE .50	FTE .65	FTE 1.00

Veterans Education Benefits Specialist	
FTE	1.00

Student Success and Completion Coordinator	
FTE	0.55

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Connections with Business and Industry**

CONNECTIONS WITH BUSINESS AND INDUSTRY	
Executive Director	
FTE	1.00

CUSTOMIZED TRAINING AND DEVELOPMENT SERVICES	
Business & Industry Training Manager	
FTE	1.00

Center for Business & Industry Program Spec	
FTE	1.00

Training Services Coordinator	
FTE	2.00

Outreach Coordinator	
FTE	1.00

Full-Time Faculty	
FTE	3.00

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director	
FTE	1.00

Program Specialist	
FTE	1.80

Full-Time Faculty	
FTE	1.00

WORKFORCE DEVELOPMENT/WIOA	
Associate Director	
FTE	1.00

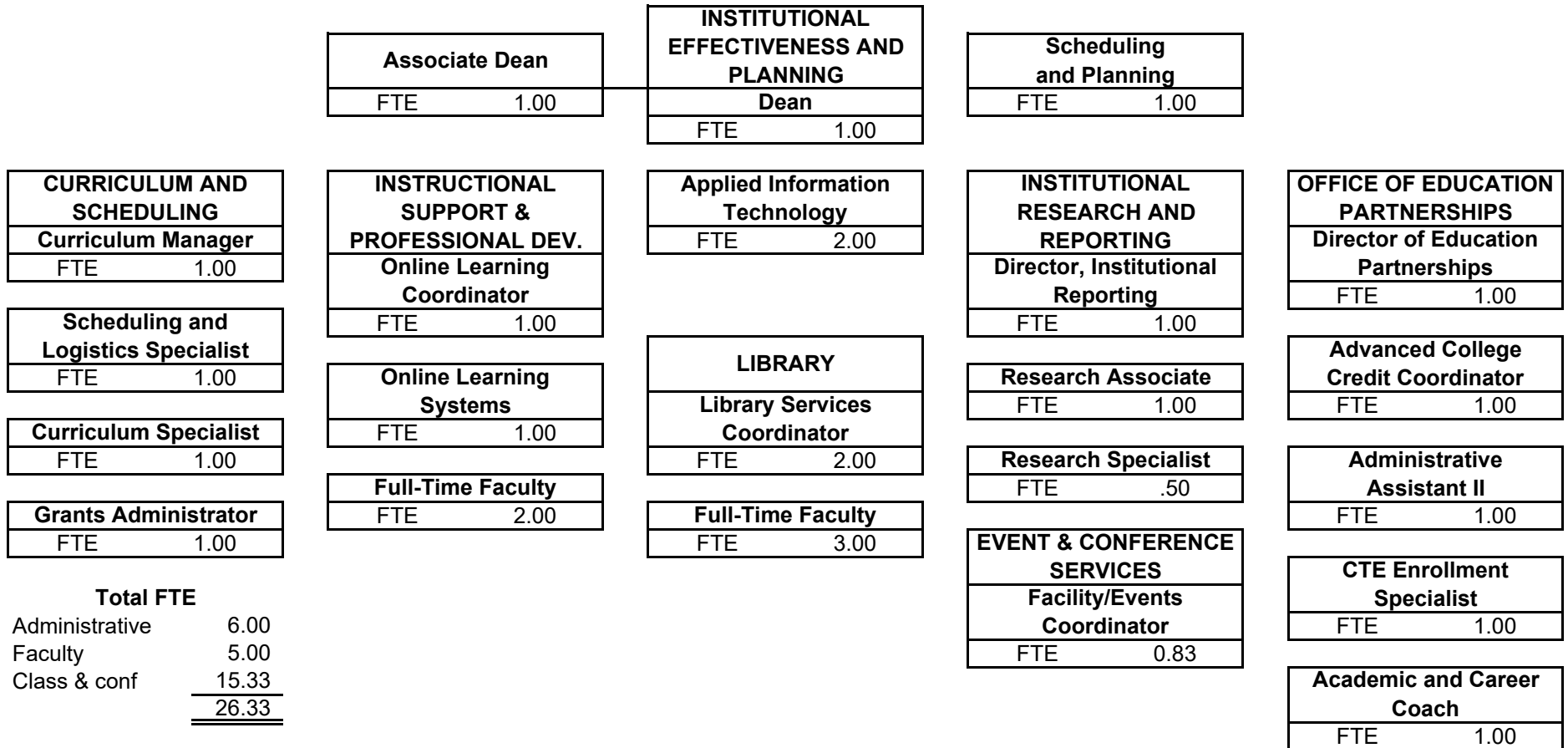
Operations Manager	
FTE	1.00

Admin Assistant II	
FTE	1.0

Workforce Advisors	
FTE	6.75

Total FTE	
Administrative	6.00
Faculty	3.00
Classified & Confidential	12.55
	<u>21.55</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Institutional Effectiveness and Planning**



Total FTE	
Administrative	6.00
Faculty	5.00
Class & conf	15.33
	<u>26.33</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET**

Budgetary Organization Charts -- Technology, Applied Science and Public Services

TECHNOLOGY, HEALTH OCCUPATIONS, AND WORKFORCE	Associate Dean	Administrative Coordinator	1.00
	FTE 2.00	Administrative Assistant II	1.83
Dean			
FTE 1.00			

AUTOMOTIVE & WELDING
FTE 1.00

Toolroom Lab Techs
FTE 2.00

Full-Time Faculty
FTE 7.00

HARMONY STUDENT SERVICES AND INSTRUCTION
Director
FTE 1.00

Student Services Coordinator
FTE 1.00

Advising Specialist
FTE 1.00

APPRENTICESHIPS, OREGON CITY
Apprenticeship Coordinator
FTE 1.00

COMMUNITY EDUCATION
Community Education Coordinator
FTE 1.00

INDUSTRIAL TECHNOLOGY
Lab Technician
FTE 1.00

Advising Specialist
FTE 1.00

Full-Time Faculty
FTE 10.00

EDUCATION, HUMAN SERVICES AND CRIMINAL JUSTICE
Administrative Assistant II
FTE 1.00

Full-Time Faculty
FTE 5.00

TECH HIRE GRANT
Director CTDS
FTE 1.00

Workforce Advisors
FTE 2.50

HEALTH SCIENCES
Health Sciences Educ Systems Coordinator
FTE 1.00

Full-Time Faculty
FTE 11.00

WILDLAND FIRE
Full-Time Faculty
FTE 1.00

Administrative Assistant
FTE 1.00

Simulation Technician
FTE 1.00

WILSONVILLE STUDENT SERVICES AND INSTRUCTION
Director, Utility Training Alliance and Resource Management
FTE 1.00

Administrative Assistant II
FTE 1.00

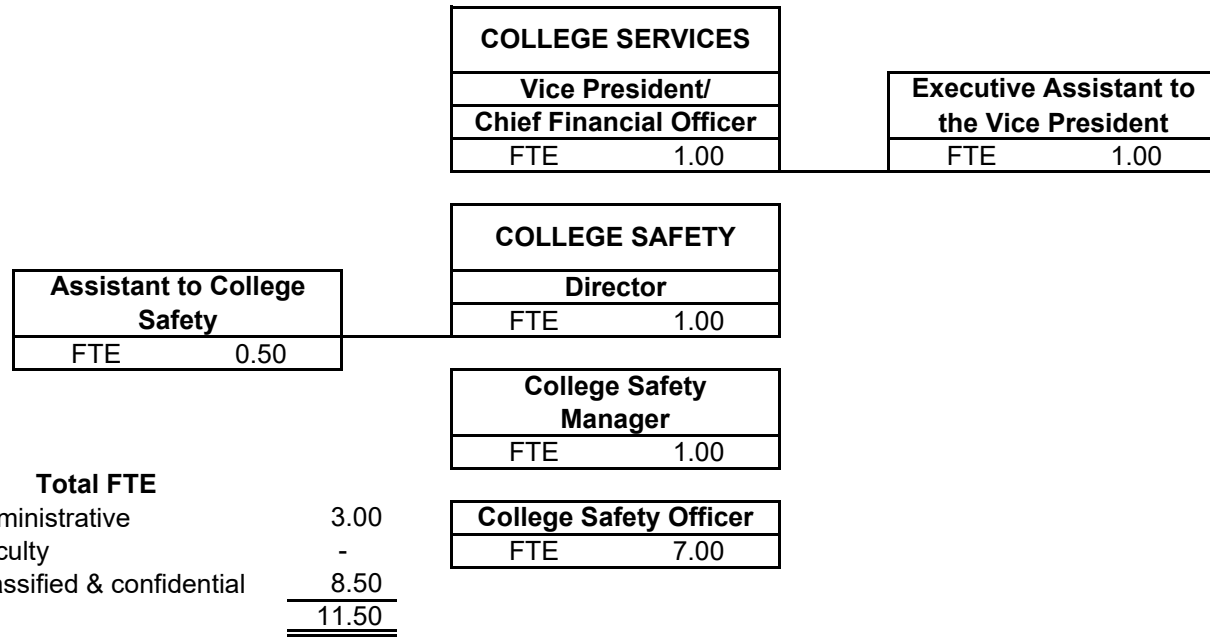
Student Services Coordinator
FTE 1.00

Student Services / Facility Coordinator
FTE 1.00

Advising Specialist
FTE 1.00

Total FTE	
Administrative	6.00
Faculty	34.00
Classified & Confidential	20.83
	<u>60.83</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- College Services**



**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Business Services**

BUSINESS OFFICE	
Dean of Business Services	
FTE	1.00

Business Services Coordinator	
FTE	0.50

Bookstore	
FTE	2.00

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager	
FTE	1.00

Financial Aid / Purchasing Accountant	
FTE	1.00

Accounts Payable Specialist	
FTE	2.00

Student Accounts Receivable Specialist	
FTE	3.00

Foundation / Cash Accountant	
FTE	1.00

Business & Financial Analyst	
FTE	1.00

Grant Accountant	
FTE	1.00

Contracts Administrator	
FTE	1.00

Total FTE	
Administrative	2.00
Faculty	-
Classified & confidential	12.50
	<u>14.50</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Campus Services**

Project Coordinator	
FTE	1.00

CAMPUS SERVICES	
Dean	
FTE	1.00

Administrative Coordinator	
FTE	1.00

CAMPUS SERVICES	
Director	
FTE	1.00

CUSTODIAL SERVICES	
Custodial Manager	
FTE	1.00

DUPLICATION	
Duplication Coordinator	
FTE	1.00

Maintenance Engineer	
FTE	2.00

Maintenance Specialist	
FTE	7.00

Custodial	
FTE	18.00
	1.00

ENVIRONMENTAL HEALTH AND SAFETY	
EH&S Coordinator	
FTE	1.00

Energy Coordinator	
FTE	1.00

Plant Engineer	
FTE	1.00

Groundskeeper	
FTE	3.00

Total FTE	
Administrative	4.00
Faculty	-
Classified & confidential	37.00
	<u>41.00</u>

SHIPPING AND RECEIVING	
Mailroom Coordinator	
FTE	1.00

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES	
Chief HR Officer	
FTE	1.00

HR Operations Director	
FTE	1.00

HR Compliance Specialist	
FTE	1.00

Payroll Accountant	
FTE	1.60

HR Business Partner	
FTE	3.00

Total FTE	
Administrative	2.00
Faculty	-
Classified & confidential	5.60
	<u>7.60</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Budgetary Organization Charts -- Information Technology**

Enterprise Project Management Specialist	
FTE	1.00

INFORMATION TECHNOLOGY	
Dean	
FTE	1.00

Administrative Assistant II	
FTE	1.00

Service Desk Director	
FTE	1.00

Service and Systems Administrator	
FTE	1.00

Director, IT Operations	
FTE	1.00

Network/Microcomputer Technician	
FTE	2.00

Senior Web Developer	
FTE	1.00

Systems Engineer	
FTE	2.00

Network Analyst & Services Technician	
FTE	4.00

SQL Developer	
FTE	1.00

Senior Network Engineer	
FTE	1.00

Help Desk Team Lead	
FTE	1.00

.Net Developer	
FTE	1.00

Network and Storage Administrator	
FTE	1.00

Enterprise Application Analyst	
FTE	1.00

Senior Software Applications Specialist	
FTE	2.00

Total FTE	
Administrative	3.00
Faculty	-
Classified & confidential	20.00
	<u>23.00</u>

FUNDS

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**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fund Descriptions**

This section describes each of the funds used by the College. The shaded bars on the left side show how the funds are grouped for appropriations on pages 18 and 19.

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>
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The **General Fund** accounts for ongoing College operations. It records all activity not segregated in other specific-purpose funds.

General Fund	11	General Fund	The main operating fund for the College.	State community college support, property taxes, tuition and fees.	All departments have responsibility for a portion of General Fund expenditures. For the budget by department, see "General and Fee Fund Expenditures by Department" in the Funds section. Revenue is nondepartmental and is managed by College Services - Business Office.
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Special Revenue funds account for revenue that is legally restricted to specific purposes by outside parties, or designated for specific purposes by the Board of Education.

Unrestricted	12	Fee Fund	Accounts for course fees which cover costs beyond those of the normal classroom.	Course fees and facility use fees.	Instructional departments, and a few others, have fee funds.
	15	Innovation Fund	Pays for approved projects and purchases which advance strategic priorities.	Transfers from General Fund.	The department submitting the request manages the approved project.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fund Descriptions**

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>	
Special Revenue funds (continued)				
33	Student Technology Fund	Purchases, replaces and upgrades student technology, software, and related infrastructure. It also covers a portion of IT staff attributable to instructional activities.	Student technology fee.	College Services - Information Technology
61	Intramurals and Athletics Fund	Intercollegiate athletic teams, intramural activities, and sports clubs. General student fee revenue is designated for teams; funds raised by student clubs are restricted for their use.	The general student fee is split between these three funds. Intramural and Athletics and Student Life and Leadership also earn revenue from student club activities and events.	Academic Foundations and Connections - Athletic Director and Teams
62	Student Life and Leadership Fund	Promotes student activities which stimulate social, physical, moral and intellectual life on campus. General student fee revenue is designated for ASG and related student life activities; funds raised by student clubs are restricted for their use.		Academic Foundations and Connections - ASG Activities
66	Computer Lab Fund	Pays for tutors in the Streeter computer labs.		Arts and Sciences - Computer Science

Student Technology & General Student Fees

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fund Descriptions**

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>	
Special Revenue funds (continued)				
Externally Restricted	71 Student Financial Aid Fund	Financial aid to students from grants, scholarships and work study.	Financial aid from federal, state, foundation, and other local sources.	Academic Foundations and Connections - Office of Financial Aid & Scholarships
	73 Grants and Contracts Fund 74	Includes two internal funds described below. <i>Grants and Contracts 73:</i> Grants and contracts other than WIOA. There are typically 100 to 200 different funding sources tracked here. <i>WIOA 74:</i> The Workforce Innovation and Opportunity Act provides US Department of Labor grants to support and retrain adult and dislocated workers. The college receives funds through the Clackamas Workforce Partnership.	Operating grants and contracts.	College Services - Business Office
Reserve Funds	67 Retirement Fund	Early retirement stipends and post employment health insurance. Benefits are available to employees hired prior to July 1, 2011 who meet requirements when they end employment.	Transfers from General Fund	College Services - Business Office
	75 Insurance Reserve Fund	Reserves for the cost of damages not recoverable through insurance.		
	76 PERS Reserve Fund	Reserves available to mitigate future increases in PERS rates.		
	79 Technology Infrastructure and Software Implementation	Reserves for replacement of IT infrastructure and college-wide software.		

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fund Descriptions**

Fund	Description	Revenue	Division - Department that Manages
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The **Debt Service** fund accounts for payment of principal and interest on long-term debt.

Debt Service	21 Debt Service Fund	Principal and interest payments on long-term debt.	Property taxes, self-assessed PERS charges, and payment from Clackamas County.	College Services - Business Office
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Capital Projects funds account for the construction of buildings, land improvements, utility and other infrastructure; major repair and renovation; and the purchase of equipment, land or buildings.

Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
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Unrestricted	29 Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
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Unrestricted	30 Equipment Replacement Fund	Purchase instructional and other equipment.	Transfers from General Fund.	College Services - Business Office
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Unrestricted	32 Major Maintenance Fund	Major repairs, remodeling, and preventative maintenance of buildings and infrastructure.	Transfers from General Fund.	College Services - Campus Services
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**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fund Descriptions**

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>
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Proprietary funds account for operations that are similar to private businesses, where the intent is that costs be recovered primarily through charges to those who use the services.

Enterprise Funds	52	Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
	54	Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
	55	Environmental Learning Center	Professional development trainings (CEU), K-12 programs and community education workshops focused on environmental topics.	Charges for work performed.	Arts and Sciences - Environmental Learning Center
Internal Service	41	Internal Service Fund	Accounts for services provided to departments within the college on a cost-reimbursement basis.	Charges for centralized duplication, copiers, and motor pool.	College Services - Business Office and Campus Services

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 17,273,054	\$ 10,449,503	\$ 8,057,000	Beginning fund balance	\$ 6,462,000	\$ 6,462,000	\$ 6,462,000
State revenue						
16,032,422	16,086,121	19,041,635	State community college support	18,744,286	18,744,286	18,744,286
-	-	-	State grants and contracts	-	-	-
Local revenue						
18,603,232	19,955,604	20,325,715	Property taxes	21,270,240	21,270,240	21,270,240
13,849,751	13,780,390	14,239,157	Tuition	14,521,263	14,521,263	14,521,263
1,295,879	1,342,346	1,387,894	Fees	1,252,357	1,252,357	1,252,357
-	100	-	Sales of goods and services	-	-	-
287,148	289,134	462,081	Local grants and contracts	478,241	478,241	478,241
-	-	-	Local student financial aid	-	-	-
838,038	1,444,306	1,039,221	Other local revenue	1,341,318	1,341,318	1,341,318
Federal revenue						
-	-	-	Federal grants and contracts	-	-	-
<u>50,906,470</u>	<u>52,898,001</u>	<u>56,495,703</u>	Total revenue	<u>57,607,705</u>	<u>57,607,705</u>	<u>57,607,705</u>
Other sources						
85,000	200,000	150,000	Transfers in	4,850,000	4,850,000	4,850,000
13,177	12,286	-	Sale of fixed assets	10,000	10,000	10,000
<u>98,177</u>	<u>212,286</u>	<u>150,000</u>	Total other sources	<u>4,860,000</u>	<u>4,860,000</u>	<u>4,860,000</u>
<u>\$ 68,277,701</u>	<u>\$ 63,559,790</u>	<u>\$ 64,702,703</u>	Total resources	<u>\$ 68,929,705</u>	<u>\$ 68,929,705</u>	<u>\$ 68,929,705</u>
REQUIREMENTS						
Expenditures						
Personnel services						
29,537,363	30,756,033	\$ 32,678,594	Wages and salaries	\$ 33,957,829	\$ 33,957,829	\$ 34,024,227
12,581,507	13,440,035	15,974,119	Payroll taxes and benefits	15,928,925	15,928,925	15,967,038
-	-	-	Retiree stipend	-	-	-
<u>42,118,870</u>	<u>44,196,068</u>	<u>48,652,713</u>	Total personnel services	<u>49,886,754</u>	<u>49,886,754</u>	<u>49,991,265</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			Materials and services			
873,595	834,092	843,893	Supplies	847,280	847,280	847,280
201,257	207,232	260,457	Travel	244,971	244,971	244,971
381,708	385,854	426,868	Training and staff development	428,793	428,793	428,793
144,368	173,377	301,746	Publicity and public relations	339,437	339,437	339,437
393,511	451,733	315,915	Printing and publications	292,372	292,372	292,372
1,590,375	1,714,184	1,895,861	Repair and maintenance	1,755,383	1,755,383	1,755,383
1,756,964	1,824,563	1,909,921	Utilities	1,928,166	1,928,166	1,928,166
486,279	506,016	503,953	Fees and dues	514,927	514,927	514,927
330,463	353,767	375,000	Insurance	442,300	442,300	442,300
1,418,021	1,312,089	1,438,655	Professional services	1,539,842	1,539,842	1,539,842
4,051	8,496	12,318	Student financial aid	17,718	17,718	17,718
-	9	-	WIA payments for student expenses	-	-	-
244,447	570,243	380,677	Other materials and services	439,319	439,319	439,319
<u>7,825,039</u>	<u>8,341,655</u>	<u>8,665,264</u>	Total materials and services	<u>8,790,508</u>	<u>8,790,508</u>	<u>8,790,508</u>
			Capital outlay			
50,882	20,867	40,000	Vehicles and equipment	120,000	120,000	120,000
58,656	61,261	80,000	Library collection	-	-	-
<u>109,538</u>	<u>82,128</u>	<u>120,000</u>	Total capital outlay	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<u>50,053,447</u>	<u>52,619,851</u>	<u>57,437,977</u>	Total expenditures	<u>58,797,262</u>	<u>58,797,262</u>	<u>58,901,773</u>
			Other uses			
7,774,750	1,919,240	1,835,600	Transfers out	1,915,600	1,915,600	1,915,600
-	-	5,429,126	Contingency	8,216,843	8,216,843	8,112,332
10,449,504	9,020,699	-	Ending fund balance	-	-	-
<u>18,224,254</u>	<u>10,939,939</u>	<u>7,264,726</u>	Total other uses	<u>10,132,443</u>	<u>10,132,443</u>	<u>10,027,932</u>
<u>\$ 68,277,701</u>	<u>\$ 63,559,790</u>	<u>\$ 64,702,703</u>	Total requirements	<u>\$ 68,929,705</u>	<u>\$ 68,929,705</u>	<u>\$ 68,929,705</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
EXECUTIVE									
50126	Board of Education	\$ -	\$ 77,160	\$ -	\$ 77,160	\$ -	\$ -	\$ -	\$ -
50132	President	483,808	203,961	-	687,769	-	-	-	-
50112	College Relations and Marketing	1,025,411	351,398	-	1,376,809	-	-	-	-
50500	Foundation	501,034	26,898	-	527,932	-	-	-	-
	Total Executive	<u>2,010,253</u>	<u>659,417</u>	<u>-</u>	<u>2,669,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	54,903	34,938	-	89,841	-	-	-	-
50118	Instruction and Student Services	431,594	95,808	-	527,402	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>486,497</u>	<u>130,746</u>	<u>-</u>	<u>617,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	688,150	36,493	-	724,643	23,663	-	-	23,663
10029	English	2,056,415	22,026	-	2,078,441	58,139	2,861	-	61,000
10031	English for Speakers of Other Languages	837,787	20,429	-	858,216	85,410	740	-	86,150
10038	Health/Physical Education/Athletics	1,408,598	54,883	-	1,463,481	15,970	32,000	-	47,970
10056	Mathematics	2,136,046	18,663	-	2,154,709	70,535	36,319	-	106,854
20700	Learning Center	104,458	21,105	-	125,563	-	-	-	-
30095	Counseling	605,991	13,863	-	619,854	39,924	9,392	-	49,316
30098	Student & Academic Support Services	1,675,796	171,522	-	1,847,318	19,963	7,200	-	27,163
30099	Enrollment and Graduation Services	1,224,246	58,478	-	1,282,724	53,232	5,000	-	58,232
30100	Student Life and Leadership	326,311	33,789	-	360,100	-	-	-	-
30104	Academic Foundations and Connections	1,358,628	56,154	-	1,414,782	-	-	-	-
30111	Office of Financial Aid and Scholarships	1,080,526	28,290	-	1,108,816	-	-	-	-
30200	Student Services Enhancements	252,701	347,738	-	600,439	-	-	-	-
	Total Acad Foundations & Connections	<u>13,755,653</u>	<u>883,433</u>	<u>-</u>	<u>14,639,086</u>	<u>366,836</u>	<u>93,512</u>	<u>-</u>	<u>460,348</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Arts and Sciences									
10004	Art	815,732	13,839	-	829,571	48,173	51,827	-	100,000
10013	Business	1,220,140	19,061	-	1,239,201	4,322	7,000	-	11,322
10016	Communications and Theatre Arts	989,860	61,203	-	1,051,063	-	24,300	-	24,300
10017	Computer Science	844,428	17,976	-	862,404	36,435	-	-	36,435
10028	Engineering Sciences	570,873	12,078	-	582,951	53,389	54,612	-	108,001
10035	World Languages	503,302	10,485	-	513,787	10,726	1,000	-	11,726
10039	Horticulture	648,006	12,577	-	660,583	21,439	54,000	5,000	80,439
10057	Music	583,912	31,460	-	615,372	107,796	1,400	-	109,196
10066	Science	2,620,947	10,480	-	2,631,427	162,623	52,375	-	214,998
10074	Social Sciences	1,370,552	31,637	-	1,402,189	-	5,000	-	5,000
20082	Arts and Sciences	978,825	4,686	-	983,511	-	-	-	-
	Total Arts and Sciences	11,146,577	225,482	-	11,372,059	444,903	251,514	5,000	701,417
Connections with Business & Industry									
10020	Customized Training & Development Svcs	472,980	77,808	-	550,788	-	-	-	-
10073	Small Business Development Center	277,376	10,710	-	288,086	-	-	-	-
20077	Connections with Business and Industry	166,930	-	-	166,930	-	-	-	-
20096	Workforce Development/WIOA	30,845	13,336	-	44,181	-	-	-	-
	Total Connections w/ Business & Industry	948,131	101,854	-	1,049,985	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	225,247	6,984	-	232,231	307,575	38,300	-	345,875
10099	High School Plus	-	-	-	-	379,279	10,300	-	389,579
20084	Institutional Effectiveness & Planning	486,718	25,734	-	512,452	-	-	-	-
20088	Instr Support & Professional Developmt	564,558	142,024	-	706,582	-	-	-	-
20089	Library	618,013	153,229	80,000	851,242	-	-	-	-
20097	Applied Technology	288,622	-	-	288,622	-	-	-	-
20098	Grants Development	136,907	-	-	136,907	-	-	-	-
20099	Online Learning	236,315	-	-	236,315	-	-	-	-
20401	Curriculum and Scheduling	348,514	65,050	-	413,564	-	-	-	-
50128	Event and Conference Services	141,951	1,229	-	143,180	-	-	-	-
50136	Institutional Research and Reporting	315,921	58,684	-	374,605	-	-	-	-
	Total IEP	3,362,766	452,934	80,000	3,895,700	686,854	48,600	-	735,454
Technology, Applied Science and Public Services									
10001	Health Sciences	1,783,616	25,987	-	1,809,603	179,332	84,500	-	263,832
10007	Automotive and Welding Department	1,167,246	153,680	-	1,320,926	85,138	70,000	-	155,138
10018	Community Education	120,922	100,424	-	221,346	104,297	5,500	-	109,797
10033	Educ, Human Svcs & Criminal Justice	952,775	19,428	-	972,203	1,332	3,500	-	4,832
10055	Industrial Technology	1,627,861	94,555	-	1,722,416	159,696	-	-	159,696
10058	Harmony Student Services & Instruction	1,072,019	17,273	-	1,089,292	266	8,000	-	8,266
10080	Wilsonville Student Svcs & Instruction	1,001,643	51,787	-	1,053,430	848,731	89,000	-	937,731
20083	Tech, Applied Science & Public Svcs	709,807	14,401	-	724,208	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	155,000	-	155,000
	Total TAPS	8,435,889	477,535	-	8,913,424	1,378,792	415,500	-	1,794,292
	Total Instruction & Student Services	38,135,513	2,271,984	80,000	40,487,497	2,877,385	809,126	5,000	3,691,511

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
General and Fee Fund Expenditures by Department**

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
COLLEGE SERVICES									
College Services Administration									
50116	College Services	391,781	58,798	-	450,579	-	-	-	-
50125	General Administration	-	706,267	-	706,267	-	-	-	-
50134	College Safety	1,046,622	250,795	-	1,297,417	-	-	-	-
	Total College Services Administration	1,438,403	1,015,860	-	2,454,263	-	-	-	-
Business Services									
50000	Accounts Receivable	404,889	758,684	-	1,163,573	-	-	-	-
50110	Business Office	929,328	167,555	-	1,096,883	-	-	-	-
	Total Business Services	1,334,217	926,239	-	2,260,456	-	-	-	-
Campus Services									
30125	Food Services	-	21,840	-	21,840	-	-	-	-
50143	Environmental Health and Safety	98,650	34,830	-	133,480	-	-	-	-
50145	Shipping and Receiving	63,678	106,841	-	170,519	-	-	-	-
51103	Custodial Services	1,483,597	133,794	20,000	1,637,391	-	-	-	-
60150	Campus Services	1,996,246	2,210,917	20,000	4,227,163	-	-	-	-
	Total Campus Services	3,642,171	2,508,222	40,000	6,190,393	-	-	-	-
Human Resources									
20091	Staff Development, Instructional	-	85,000	-	85,000	-	-	-	-
50127	Human Resources	993,403	263,374	-	1,256,777	-	-	-	-
	Total Human Resources	993,403	348,374	-	1,341,777	-	-	-	-
Information Technology									
50115	Information Technology	2,437,305	1,060,412	-	3,497,717	-	-	-	-
	Total College Services	9,845,499	5,859,107	40,000	15,744,606	-	-	-	-
	Total expenditures	\$49,991,265	\$8,790,508	\$ 120,000	\$ 58,901,773	\$2,877,385	\$ 809,126	\$ 5,000	\$3,691,511

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Special Revenue Funds (Part 1 of 2)

	<u>Unrestricted Operations</u>		<u>Student Technology and General Student Fees</u>			
	<u>Fee Fund</u>	<u>Innovation Fund</u>	<u>Student Technology Fund</u>	<u>Intramurals and Athletics Fund</u>	<u>Student Life and Leadership Fund</u>	<u>Computer Lab Fund</u>
RESOURCES						
Beginning fund balance	\$ 2,288,100	\$ 700,000	\$ 640,000	\$ 45,000	\$ 170,000	\$ 100,000
Local revenue						
Fees	3,284,603	-	765,000	304,584	50,221	53,141
Sales of goods and services	50,000	-	-	-	-	-
Local grants and contracts	450,000	-	-	-	-	-
Other local revenue	1,000	-	-	78,000	101,000	-
Total revenue	<u>3,785,603</u>	<u>-</u>	<u>765,000</u>	<u>382,584</u>	<u>151,221</u>	<u>53,141</u>
Other sources						
Transfers in	-	250,000	-	-	-	-
Total resources	<u>\$ 6,073,703</u>	<u>\$ 950,000</u>	<u>\$ 1,405,000</u>	<u>\$ 427,584</u>	<u>\$ 321,221</u>	<u>\$ 153,141</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 2,076,245	\$ 250,000	\$ 329,087	\$ 5,330	\$ 9,000	\$ 55,000
Payroll taxes and benefits	801,140	-	171,235	1,596	3,584	550
Total personnel services	<u>2,877,385</u>	<u>250,000</u>	<u>500,322</u>	<u>6,926</u>	<u>12,584</u>	<u>55,550</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Special Revenue Funds (Part 1 of 2)

	<i>Unrestricted Operations</i>		<i>Student Technology and General Student Fees</i>			
	Fee Fund	Innovation Fund	Student Technology Fund	Intramurals and Athletics Fund	Student Life and Leadership Fund	Computer Lab Fund
Materials and services						
Supplies	396,518	250,000	400,000	100,000	16,500	3,500
Travel	11,900	-	-	176,500	7,600	-
Training & staff development	17,150	-	-	-	3,000	-
Publicity & public relations	25,369	-	-	-	2,500	-
Printing and publications	49,823	-	30,000	1,000	11,000	-
Repair and maintenance	22,000	200,000	-	-	-	-
Utilities	6,500	-	-	-	-	-
Fees and dues	5,840	-	-	18,000	3,000	-
Insurance	-	-	-	45,000	-	-
Professional services	131,476	-	-	50,000	33,500	950
Cost of goods sold	140,000	-	-	-	-	-
Student financial aid	2,500	-	-	-	14,000	-
Other materials & services	50	250,000	-	-	30,500	-
Total materials and services	809,126	700,000	430,000	390,500	121,600	4,450
Capital outlay						
Vehicles and equipment	5,000	-	-	-	-	-
Total expenditures	3,691,511	950,000	930,322	397,426	134,184	60,000
Other uses						
Transfers out	1,700,000	-	-	-	-	-
Contingency	682,192	-	224,678	30,158	187,037	93,141
Ending fund balance	-	-	250,000	-	-	-
Total other uses	2,382,192	-	474,678	30,158	187,037	93,141
Total requirements	\$ 6,073,703	\$ 950,000	\$ 1,405,000	\$ 427,584	\$ 321,221	\$ 153,141

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2020-21 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
RESOURCES							
Beginning fund balance	\$ 140,000	\$ 650,000	\$ 1,800,000	\$ 325,000	\$ 3,000,000	\$ 2,400,000	\$ 12,258,100
State revenue							
State grants and contracts	-	500,000	-	-	-	-	500,000
State student financial aid	1,700,000	-	-	-	-	-	1,700,000
Local revenue							
Fees	-	200,000	-	-	-	-	4,657,549
Sales of goods and services	-	-	-	-	-	-	50,000
Local grants and contracts	-	750,000	-	-	-	-	1,200,000
Local student financial aid	800,000	-	-	-	-	-	800,000
Other local revenue	-	1,279,400	-	-	-	-	1,459,400
Federal revenue							
Federal grants and contracts	-	8,500,000	-	-	-	-	8,500,000
Federal student financial aid	7,338,280	-	-	-	-	-	7,338,280
Other federal revenue	17,252	5,000	-	-	-	-	22,252
Total revenue	<u>9,855,532</u>	<u>11,234,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,227,481</u>
Other sources							
Transfers in	-	115,600	700,000	-	-	-	1,065,600
Total resources	<u>9,995,532</u>	<u>12,000,000</u>	<u>2,500,000</u>	<u>325,000</u>	<u>3,000,000</u>	<u>2,400,000</u>	<u>39,551,181</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 140,000	\$ 7,543,171
Payroll taxes and benefits	714	2,000,000	650,000	-	-	45,752	3,674,571
Retiree stipend	-	-	250,000	-	-	-	250,000
Total personnel services	<u>179,223</u>	<u>6,500,000</u>	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>185,752</u>	<u>11,467,742</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET**

Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2020-21 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
Materials and services							
Supplies	-	460,000	-	300,000	-	-	1,926,518
Travel	-	100,000	-	-	-	-	296,000
Training & staff development	-	165,000	-	-	-	-	185,150
Publicity & public relations	-	15,000	-	-	-	-	42,869
Printing and publications	-	50,000	-	-	-	-	141,823
Repair and maintenance	-	50,000	-	-	-	300,000	572,000
Utilities	-	5,000	-	-	-	-	11,500
Fees and dues	-	15,000	-	-	-	-	41,840
Insurance	-	-	-	-	-	-	45,000
Professional services	-	500,000	-	-	-	750,000	1,465,926
Cost of goods sold	-	-	-	-	-	-	140,000
Student financial aid	9,649,271	500,000	-	-	-	-	10,165,771
WIA payments for students	-	900,000	-	-	-	-	900,000
Other materials & services	-	350,000	-	-	-	-	630,550
Total materials and services	9,649,271	3,110,000	-	300,000	-	1,050,000	16,564,947
Capital outlay							
Vehicles and equipment	-	200,000	-	-	-	-	205,000
Library collection	-	20,000	-	-	-	-	20,000
Buildings and infrastructure	-	-	-	-	-	750,000	750,000
Total capital outlay	-	220,000	-	-	-	750,000	975,000
Total expenditures	9,828,494	9,830,000	900,000	300,000	-	1,985,752	29,007,689
Other uses							
Transfers out	-	-	-	-	1,500,000	-	3,200,000
Contingency	167,038	2,170,000	1,600,000	25,000	1,500,000	-	6,679,244
Ending fund balance	-	-	-	-	-	414,248	664,248
Total other uses	167,038	2,170,000	1,600,000	25,000	3,000,000	414,248	10,543,492
Total requirements	\$ 9,995,532	\$ 12,000,000	\$ 2,500,000	\$ 325,000	\$ 3,000,000	\$ 2,400,000	\$ 39,551,181

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fee Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
<u>\$ 2,083,496</u>	<u>\$ 2,279,751</u>	<u>\$ 2,126,351</u>	Beginning fund balance	<u>\$ 2,288,100</u>	<u>\$ 2,288,100</u>	<u>\$ 2,288,100</u>
			Local revenue			
3,339,556	3,475,139	3,086,431	Fees	3,284,603	3,284,603	3,284,603
50,600	53,914	52,000	Sales of goods and services	50,000	50,000	50,000
464,150	537,441	375,000	Local grants and contracts	450,000	450,000	450,000
8,944	8,432	4,000	Other local revenue	1,000	1,000	1,000
<u>3,863,250</u>	<u>4,074,926</u>	<u>3,517,431</u>	Total revenue	<u>3,785,603</u>	<u>3,785,603</u>	<u>3,785,603</u>
			Other sources			
73,000	51,500	-	Transfers in	-	-	-
<u>\$ 6,019,746</u>	<u>\$ 6,406,177</u>	<u>\$ 5,643,782</u>	Total resources	<u>\$ 6,073,703</u>	<u>\$ 6,073,703</u>	<u>\$ 6,073,703</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,984,009	2,160,221	\$ 2,140,544	Wages and salaries	\$ 2,076,245	\$ 2,076,245	\$ 2,076,245
560,322	589,183	813,345	Payroll taxes and benefits	801,140	801,140	801,140
<u>2,544,331</u>	<u>2,749,404</u>	<u>2,953,889</u>	Total personnel services	<u>2,877,385</u>	<u>2,877,385</u>	<u>2,877,385</u>
			Materials and services			
593,604	525,561	508,536	Supplies	396,518	396,518	396,518
31,245	76,752	30,450	Travel	11,900	11,900	11,900
11,233	11,240	19,700	Training and staff development	17,150	17,150	17,150
12,863	24,624	24,950	Publicity and public relations	25,369	25,369	25,369
52,772	56,997	62,930	Printing and publications	49,823	49,823	49,823
70,120	34,267	56,000	Repair and maintenance	22,000	22,000	22,000
6,768	3,926	6,600	Utilities	6,500	6,500	6,500
11,827	4,976	9,500	Fees and dues	5,840	5,840	5,840
195,491	150,124	129,202	Professional services	131,476	131,476	131,476
140,217	140,768	140,000	Cost of goods sold	140,000	140,000	140,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Fee Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
90	11,512	4,500	Student financial aid	2,500	2,500	2,500
19,955	19,740	9,602	Other materials and services	50	50	50
<u>1,146,185</u>	<u>1,060,487</u>	<u>1,001,970</u>	Total materials and services	<u>809,126</u>	<u>809,126</u>	<u>809,126</u>
			Capital outlay			
10,000	10,699	5,000	Vehicles and equipment	5,000	5,000	5,000
14,480	-	-	Buildings and infrastructure	-	-	-
<u>24,480</u>	<u>10,699</u>	<u>5,000</u>	Total capital outlay	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>3,714,996</u>	<u>3,820,590</u>	<u>3,960,859</u>	Total expenditures	<u>3,691,511</u>	<u>3,691,511</u>	<u>3,691,511</u>
			Other uses			
25,000	-	-	Transfers out	1,700,000	1,700,000	1,700,000
-	-	1,682,923	Contingency	682,192	682,192	682,192
2,279,750	2,585,587	-	Ending fund balance	-	-	-
<u>2,304,750</u>	<u>2,585,587</u>	<u>1,682,923</u>	Total other uses	<u>2,382,192</u>	<u>2,382,192</u>	<u>2,382,192</u>
<u>\$ 6,019,746</u>	<u>\$ 6,406,177</u>	<u>\$ 5,643,782</u>	Total requirements	<u>\$ 6,073,703</u>	<u>\$ 6,073,703</u>	<u>\$ 6,073,703</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Innovation Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 355,702	\$ 479,603	\$ 665,000	Beginning fund balance	\$ 700,000	\$ 700,000	\$ 700,000
			Other sources			
314,000	250,000	250,000	Transfers in	250,000	250,000	250,000
\$ 669,702	\$ 729,603	\$ 915,000	Total resources	\$ 950,000	\$ 950,000	\$ 950,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 21,479	\$ 10,341	\$ 166,979	Wages and salaries	\$ 250,000	\$ 250,000	\$ 250,000
6,228	3,366	3,000	Payroll taxes and benefits	-	-	-
<u>27,707</u>	<u>13,707</u>	<u>169,979</u>	Total personnel services	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
			Materials and services			
418	1,330	419,043	Supplies	250,000	250,000	250,000
2,153	186	-	Travel	-	-	-
12,064	-	-	Training and staff development	-	-	-
1,008	18,750	-	Publicity and public relations	-	-	-
1,174	23	-	Printing and publications	-	-	-
4,759	92,998	60,000	Repair and maintenance	200,000	200,000	200,000
82,500	-	-	Fees and dues	-	-	-
58,316	23,819	50,000	Professional services	-	-	-
-	13	130,000	Other materials and services	250,000	250,000	250,000
<u>162,392</u>	<u>137,119</u>	<u>659,043</u>	Total materials and services	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Innovation Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
190,099	150,826	829,022	Total expenditures	950,000	950,000	950,000
			Other uses			
-	-	85,978	Contingency	-	-	-
479,603	578,777	-	Ending fund balance	-	-	-
479,603	578,777	85,978	Total other uses	-	-	-
\$ 669,702	\$ 729,603	\$ 915,000	Total requirements	\$ 950,000	\$ 950,000	\$ 950,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Student Technology Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 681,062	\$ 899,668	\$ 923,223	Beginning fund balance	\$ 640,000	\$ 640,000	\$ 640,000
			Local revenue			
870,602	815,170	822,986	Fees	765,000	765,000	765,000
\$ 1,551,664	\$ 1,714,838	\$ 1,746,209	Total resources	\$ 1,405,000	\$ 1,405,000	\$ 1,405,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 252,029	\$ 280,457	\$ 361,750	Wages and salaries	\$ 329,087	\$ 329,087	\$ 329,087
121,427	141,195	177,917	Payroll taxes and benefits	171,235	171,235	171,235
<u>373,456</u>	<u>421,652</u>	<u>539,667</u>	Total personnel services	<u>500,322</u>	<u>500,322</u>	<u>500,322</u>
			Materials and services			
254,512	273,941	400,000	Supplies	400,000	400,000	400,000
24,028	22,364	30,000	Printing and publications	30,000	30,000	30,000
<u>278,540</u>	<u>296,305</u>	<u>430,000</u>	Total materials and services	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>
<u>651,996</u>	<u>717,957</u>	<u>969,667</u>	Total expenditures	<u>930,322</u>	<u>930,322</u>	<u>930,322</u>
			Other uses			
-	-	276,542	Contingency	224,678	224,678	224,678
899,668	996,881	500,000	Ending fund balance	250,000	250,000	250,000
<u>899,668</u>	<u>996,881</u>	<u>776,542</u>	Total other uses	<u>474,678</u>	<u>474,678</u>	<u>474,678</u>
\$ 1,551,664	\$ 1,714,838	\$ 1,746,209	Total requirements	\$ 1,405,000	\$ 1,405,000	\$ 1,405,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Intramurals and Athletics Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 36,520	\$ 53,207	\$ 50,000	Beginning fund balance	\$ 45,000	\$ 45,000	\$ 45,000
			Local revenue			
294,299	275,661	278,283	Fees	304,584	304,584	304,584
108,596	100,291	75,000	Other local revenue	78,000	78,000	78,000
<u>402,895</u>	<u>375,952</u>	<u>353,283</u>	Total revenue	<u>382,584</u>	<u>382,584</u>	<u>382,584</u>
			Other sources			
-	17,000	-	Transfers in	-	-	-
-	17,000	-	Total other sources	-	-	-
<u>\$ 439,415</u>	<u>\$ 446,159</u>	<u>\$ 403,283</u>	Total resources	<u>\$ 427,584</u>	<u>\$ 427,584</u>	<u>\$ 427,584</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,642	-	\$ 5,000	Wages and salaries	\$ 5,330	\$ 5,330	\$ 5,330
290	-	2,216	Payroll taxes and benefits	1,596	1,596	1,596
<u>1,932</u>	<u>-</u>	<u>7,216</u>	Total personnel services	<u>6,926</u>	<u>6,926</u>	<u>6,926</u>
			Materials and services			
114,545	110,333	125,000	Supplies	100,000	100,000	100,000
169,210	193,979	150,000	Travel	176,500	176,500	176,500
2	197	-	Printing and publications	1,000	1,000	1,000
23,803	13,199	15,000	Fees and dues	18,000	18,000	18,000
42,748	38,089	45,000	Insurance	45,000	45,000	45,000
33,850	40,921	50,000	Professional services	50,000	50,000	50,000
119	-	-	Student financial aid	-	-	-
<u>386,209</u>	<u>396,718</u>	<u>392,216</u>	Total expenditures	<u>397,426</u>	<u>397,426</u>	<u>397,426</u>
			Other uses			
-	-	11,067	Contingency	30,158	30,158	30,158
53,206	49,441	-	Ending fund balance	-	-	-
<u>53,206</u>	<u>49,441</u>	<u>11,067</u>	Total other uses	<u>30,158</u>	<u>30,158</u>	<u>30,158</u>
<u>\$ 439,415</u>	<u>\$ 446,159</u>	<u>\$ 403,283</u>	Total requirements	<u>\$ 427,584</u>	<u>\$ 427,584</u>	<u>\$ 427,584</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Student Life and Leadership Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 122,382	\$ 135,646	\$ 90,000	Beginning fund balance	\$ 170,000	\$ 170,000	\$ 170,000
			Local revenue			
49,384	46,173	46,630	Fees	50,221	50,221	50,221
144	66	-	Sales of goods and services	-	-	-
144,050	127,612	40,000	Other local revenue	101,000	101,000	101,000
193,578	173,851	86,630	Total revenue	151,221	151,221	151,221
\$ 315,960	\$ 309,497	\$ 176,630	Total resources	\$ 321,221	\$ 321,221	\$ 321,221
REQUIREMENTS						
Expenditures						
			Personnel services			
-	-	\$ 12,000	Wages and salaries	\$ 9,000	\$ 9,000	\$ 9,000
-	-	3,584	Payroll taxes and benefits	3,584	3,584	3,584
-	-	15,584	Total personnel services	12,584	12,584	12,584
			Materials and services			
18,072	18,346	13,500	Supplies	16,500	16,500	16,500
9,956	6,465	6,500	Travel	7,600	7,600	7,600
4,165	4,128	3,500	Training and staff development	3,000	3,000	3,000
34	2,523	-	Publicity and public relations	2,500	2,500	2,500
10,890	9,320	2,500	Printing and publications	11,000	11,000	11,000
2,700	1,810	11,500	Repair and maintenance	-	-	-
1,600	1,530	2,500	Fees and dues	3,000	3,000	3,000
37,870	34,190	33,000	Professional services	33,500	33,500	33,500
11,401	17,684	12,000	Student financial aid	14,000	14,000	14,000
83,626	46,086	30,500	Other materials and services	30,500	30,500	30,500
180,314	142,082	131,084	Total expenditures	134,184	134,184	134,184

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Student Life and Leadership Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
-	1,000	45,546	Other uses			
135,646	166,415	-	Contingency	187,037	187,037	187,037
135,646	167,415	45,546	Ending fund balance	-	-	-
\$ 315,960	\$ 309,497	\$ 176,630	Total other uses	187,037	187,037	187,037
			Total requirements	\$ 321,221	\$ 321,221	\$ 321,221

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Computer Lab Fund

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 107,042	\$ 115,783	\$ 125,000	Beginning fund balance	\$ 100,000	\$ 100,000	\$ 100,000
			Local revenue			
51,594	48,304	48,766	Fees	53,141	53,141	53,141
\$ 158,636	\$ 164,087	\$ 173,766	Total resources	\$ 153,141	\$ 153,141	\$ 153,141
			REQUIREMENTS			
			Expenditures			
			Personnel services			
41,774	51,424	\$ 53,000	Wages and salaries	\$ 55,000	\$ 55,000	\$ 55,000
531	1,312	520	Payroll taxes and benefits	550	550	550
<u>42,305</u>	<u>52,736</u>	<u>53,520</u>	Total personnel services	<u>55,550</u>	<u>55,550</u>	<u>55,550</u>
			Materials and services			
548	419	3,500	Supplies	3,500	3,500	3,500
-	-	1,500	Professional services	950	950	950
<u>548</u>	<u>419</u>	<u>5,000</u>	Total materials and services	<u>4,450</u>	<u>4,450</u>	<u>4,450</u>
<u>42,853</u>	<u>53,155</u>	<u>58,520</u>	Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
			Other uses			
-	-	115,246	Contingency	93,141	93,141	93,141
115,783	110,932	-	Ending fund balance	-	-	-
<u>115,783</u>	<u>110,932</u>	<u>115,246</u>	Total other uses	<u>93,141</u>	<u>93,141</u>	<u>93,141</u>
\$ 158,636	\$ 164,087	\$ 173,766	Total requirements	\$ 153,141	\$ 153,141	\$ 153,141

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Student Financial Aid Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 157,431	\$ 155,664	\$ 164,000	Beginning fund balance	\$ 140,000	\$ 140,000	\$ 140,000
3,052,944	2,857,377	1,500,000	State revenue			
			State student financial aid	1,700,000	1,700,000	1,700,000
932,937	968,120	900,000	Local revenue			
			Local student financial aid	800,000	800,000	800,000
7,260,117	6,583,226	7,338,785	Federal revenue			
			Federal student financial aid	7,338,280	7,338,280	7,338,280
-	15,774	17,278	Other federal revenue	17,252	17,252	17,252
11,245,998	10,424,497	9,756,063	Total revenue	9,855,532	9,855,532	9,855,532
			Other sources			
-	-	-	Transfers in	-	-	-
\$ 11,403,429	\$ 10,580,161	\$ 9,920,063	Total resources	\$ 9,995,532	\$ 9,995,532	\$ 9,995,532
			REQUIREMENTS			
			Expenditures			
			Personnel services			
187,947	159,627	\$ 178,509	Wages and salaries	\$ 178,509	\$ 178,509	\$ 178,509
982	808	714	Payroll taxes and benefits	714	714	714
188,929	160,435	179,223	Total personnel services	179,223	179,223	179,223
			Materials and services			
11,045,356	10,244,332	9,549,776	Student financial aid	9,649,271	9,649,271	9,649,271
13,480	36,352	-	Other materials and services	-	-	-
11,058,836	10,280,684	9,549,776	Total materials and services	9,649,271	9,649,271	9,649,271
11,247,765	10,441,119	9,728,999	Total expenditures	9,828,494	9,828,494	9,828,494
			Other uses			
-	-	191,064	Contingency	167,038	167,038	167,038
155,664	139,042	-	Ending fund balance	-	-	-
155,664	139,042	191,064	Total other uses	167,038	167,038	167,038
\$ 11,403,429	\$ 10,580,161	\$ 9,920,063	Total requirements	\$ 9,995,532	\$ 9,995,532	\$ 9,995,532

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Grants and Contracts Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 493,564	\$ 687,440	\$ 650,000	Beginning fund balance	\$ 650,000	\$ 650,000	\$ 650,000
			State revenue			
296,883	1,106,196	500,000	State grants and contracts	500,000	500,000	500,000
			Local revenue			
182,183	234,792	200,000	Fees	200,000	200,000	200,000
384,237	520,855	731,400	Local grants and contracts	750,000	750,000	750,000
1,044,224	983,879	1,300,000	Other local revenue	1,279,400	1,279,400	1,279,400
			Federal revenue			
3,193,249	2,996,184	8,500,000	Federal grants and contracts	8,500,000	8,500,000	8,500,000
2,366	4,680	3,000	Other federal revenue	5,000	5,000	5,000
<u>5,103,142</u>	<u>5,846,586</u>	<u>11,234,400</u>	Total revenue	<u>11,234,400</u>	<u>11,234,400</u>	<u>11,234,400</u>
			Other sources			
115,600	267,670	115,600	Transfers in	115,600	115,600	115,600
<u>115,600</u>	<u>267,670</u>	<u>115,600</u>	Total other sources	<u>115,600</u>	<u>115,600</u>	<u>115,600</u>
<u>\$ 5,712,306</u>	<u>\$ 6,801,696</u>	<u>\$12,000,000</u>	Total resources	<u>\$12,000,000</u>	<u>\$12,000,000</u>	<u>\$12,000,000</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 2,004,781	\$ 2,380,841	\$ 4,900,000	Wages and salaries	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
783,743	924,942	2,200,000	Payroll taxes and benefits	2,000,000	2,000,000	2,000,000
<u>2,788,524</u>	<u>3,305,783</u>	<u>7,100,000</u>	Total personnel services	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Grants and Contracts Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			Materials and services			
220,267	308,232	401,000	Supplies	460,000	460,000	460,000
41,899	94,487	100,000	Travel	150,000	150,000	100,000
70,496	82,444	165,000	Training and staff development	165,000	165,000	165,000
11,470	40,594	9,000	Publicity and public relations	15,000	15,000	15,000
31,797	29,869	40,000	Printing and publications	50,000	50,000	50,000
15,567	16,909	50,000	Repair and maintenance	50,000	50,000	50,000
3,160	3,006	5,000	Utilities	5,000	5,000	5,000
25,283	29,788	10,000	Fees and dues	15,000	15,000	15,000
441,578	406,997	350,000	Professional services	500,000	500,000	500,000
43,292	148,821	400,000	Student financial aid	500,000	500,000	500,000
806,058	1,104,305	800,000	WIA payments for student expenses	900,000	900,000	900,000
459,077	223,282	350,000	Other materials and services	350,000	350,000	350,000
<u>2,169,944</u>	<u>2,488,734</u>	<u>2,680,000</u>	Total materials and services	<u>3,160,000</u>	<u>3,160,000</u>	<u>3,110,000</u>
			Capital outlay			
66,399	60,882	200,000	Vehicles and equipment	200,000	200,000	200,000
-	-	20,000	Library collection	20,000	20,000	20,000
<u>66,399</u>	<u>60,882</u>	<u>220,000</u>	Total capital outlay	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
<u>5,024,867</u>	<u>5,855,399</u>	<u>10,000,000</u>	Total expenditures	<u>9,880,000</u>	<u>9,880,000</u>	<u>9,830,000</u>
			Other uses			
-	-	2,000,000	Contingency	2,120,000	2,120,000	2,170,000
687,439	946,297	-	Ending fund balance	-	-	-
<u>687,439</u>	<u>946,297</u>	<u>2,000,000</u>	Total other uses	<u>2,120,000</u>	<u>2,120,000</u>	<u>2,170,000</u>
<u>\$ 5,712,306</u>	<u>\$ 6,801,696</u>	<u>\$12,000,000</u>	Total requirements	<u>\$12,000,000</u>	<u>\$12,000,000</u>	<u>\$12,000,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Retirement Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 1,867,453	\$ 1,879,430	\$ 1,820,000	Beginning fund balance	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
			Other sources			
620,000	620,000	620,000	Transfers in	700,000	700,000	700,000
\$ 2,487,453	\$ 2,499,430	\$ 2,440,000	Total resources	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
483,308	511,425	\$ 614,200	Payroll taxes and benefits	\$ 650,000	\$ 650,000	\$ 650,000
124,714	183,277	219,800	Retiree stipend	250,000	250,000	250,000
608,022	694,702	834,000	Total expenditures	900,000	900,000	900,000
			Other uses			
-	-	1,606,000	Contingency	1,600,000	1,600,000	1,600,000
1,879,431	1,804,728	-	Ending fund balance	-	-	-
1,879,431	1,804,728	1,606,000	Total other uses	1,600,000	1,600,000	1,600,000
\$ 2,487,453	\$ 2,499,430	\$ 2,440,000	Total requirements	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Insurance Reserve Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 354,850	\$ 399,750	\$ 395,000	Beginning fund balance	\$ 325,000	\$ 325,000	\$ 325,000
			Other sources			
50,000	-	-	Transfers in	-	-	-
\$ 404,850	\$ 399,750	\$ 395,000	Total resources	\$ 325,000	\$ 325,000	\$ 325,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ 25,000	\$ -	Wages and salaries	\$ -	\$ -	\$ -
-	3,681	-	Payroll taxes and benefits	-	-	-
-	28,681	-	Total personnel services	-	-	-
			Materials and services			
\$ -	\$ -	\$ 300,000	Supplies	\$ 300,000	\$ 300,000	\$ 300,000
5,100	-	-	Repair and maintenance	-	-	-
-	4,702	-	Other materials and services	-	-	-
5,100	4,702	300,000	Total materials and services	300,000	300,000	300,000
			Capital outlay			
-	-	-	Library collection	-	-	-
5,100	33,383	300,000	Total expenditures	300,000	300,000	300,000
			Other uses			
-	-	95,000	Contingency	25,000	25,000	25,000
399,750	366,367	-	Ending fund balance	-	-	-
\$ 404,850	\$ 399,750	\$ 395,000	Total requirements	\$ 325,000	\$ 325,000	\$ 325,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
PERS Reserve Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	Beginning fund balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total resources	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>
			REQUIREMENTS			
			Other uses			
\$ -	\$ -	\$ -	Transfers out	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
-	-	3,000,000	Contingency	1,500,000	1,500,000	1,500,000
3,000,000	3,000,000	-	Ending fund balance	-	-	-
<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total requirements	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Technology Infrastructure and Software Replacement Fund

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ -	\$ 2,700,000	\$ 2,900,000	Beginning fund balance	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
			Other sources			
2,700,000	200,000	-	Transfers in	-	-	-
<u>\$ 2,700,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	Total resources	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>
REQUIREMENTS						
Expenditures						
Personnel services						
-	-	\$ 140,000	Wages and salaries	\$ 140,000	\$ 140,000	\$ 140,000
-	-	45,752	Payroll taxes and benefits	45,752	45,752	45,752
-	-	185,752	Total personnel services	185,752	185,752	185,752
Materials and services						
-	199,349	200,000	Repair and maintenance	300,000	300,000	300,000
Capital outlay						
-	-	500,000	Buildings and infrastructure	750,000	750,000	750,000
-	199,349	885,752	Total expenditures	1,985,752	1,985,752	1,985,752
Other uses						
2,700,000	2,700,651	2,014,248	Ending fund balance	414,248	414,248	414,248
<u>\$ 2,700,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	Total requirements	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 2,486,999	\$ 4,876,166	\$ 4,766,236	Beginning fund balance	\$ 3,676,112	\$ 3,676,112	\$ 3,676,112
			Local revenue			
6,489,849	6,938,297	6,499,453	Property taxes	7,083,685	7,083,685	7,083,685
172,000	177,200	-	Local grants and contracts	-	-	-
2,180,988	2,480,744	2,386,974	Other local revenue	2,698,670	2,698,670	2,698,670
<u>8,842,837</u>	<u>9,596,241</u>	<u>8,886,427</u>	Total revenue	<u>9,782,355</u>	<u>9,782,355</u>	<u>9,782,355</u>
			Other sources			
2,800,000	-	-	Transfers in	-	-	-
<u>\$ 14,129,836</u>	<u>\$ 14,472,407</u>	<u>\$ 13,652,663</u>	Total resources	<u>\$ 13,458,467</u>	<u>\$ 13,458,467</u>	<u>\$ 13,458,467</u>
			REQUIREMENTS			
			Expenditures			
			Debt service			
\$ 5,630,000	\$ 7,290,000	\$ 6,755,000	Principal	\$ 5,603,485	\$ 5,603,485	\$ 5,603,485
3,623,671	3,341,632	2,990,452	Interest	4,671,828	4,671,828	4,671,828
<u>9,253,671</u>	<u>10,631,632</u>	<u>9,745,452</u>	Total expenditures	<u>10,275,313</u>	<u>10,275,313</u>	<u>10,275,313</u>
			Other uses			
-	-	-	Transfers out	1,500,000	1,500,000	1,500,000
-	-	3,707,211	Contingency	1,483,154	1,483,154	1,483,154
4,876,165	3,840,775	200,000	Ending fund balance	200,000	200,000	200,000
<u>4,876,165</u>	<u>3,840,775</u>	<u>3,907,211</u>	Total other uses	<u>3,183,154</u>	<u>3,183,154</u>	<u>3,183,154</u>
<u>\$ 14,129,836</u>	<u>\$ 14,472,407</u>	<u>\$ 13,652,663</u>	Total requirements	<u>\$ 13,458,467</u>	<u>\$ 13,458,467</u>	<u>\$ 13,458,467</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds			Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2007 Refunding of 2001	2015	2017		2009 Refunding of 1998 COPs	
Fund balance June 30, 2019				\$ 3,257,169	\$ -	\$3,840,775
Projected 2019-20						
Revenue				2,582,559	-	9,082,559
Expenditures						
Principal	\$ 4,945,000	\$ -	\$ 150,000	1,660,000		6,755,000
Interest	247,250	640,100	985,650	1,117,452		2,990,452
Total debt service	<u>\$ 5,192,250</u>	<u>\$ 640,100</u>	<u>\$ 1,135,650</u>	<u>2,777,452</u>	-	<u>9,745,452</u>
Fund balance at end of year			115,606	3,062,276	-	3,177,882
Budget 2020-21						
Revenue				2,698,670	-	9,782,355
Transfers in				-	-	-
Total revenue & other sources				<u>2,698,670</u>	<u>-</u>	<u>9,782,355</u>
Expenditures						
Principal		\$ 2,670,083	\$ 1,073,402	1,860,000	-	5,603,485
Interest		1,050,017	2,557,123	985,697	-	4,592,837
Total debt service		<u>\$ 3,720,100</u>	<u>\$ 3,630,525</u>	<u>2,845,697</u>	-	<u>10,196,322</u>
Fund balance at end of year			<u>\$ (151,334)</u>	<u>\$ 2,915,249</u>	<u>\$ -</u>	<u>\$ 2,763,915</u>

Restrictions on and use of fund balance

General obligation bonds: Fund balance represents tax receipts in excess of current year debt payments. The money is legally restricted to future principal and interest payments on general obligation bonds.

Pension obligation bonds: The College accumulates money for debt service on the pension bonds by charging itself a rate on each payroll. The bonds were structured with increasing payments each year. These excess reserves are available to subsidize the self-assessment rate in future years.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Description of Long-Term Debt

The college's long-term debt issues are described here. Future payments are detailed in the following schedule of Debt Service Expenditures to Maturity. All debt service (principal and interest payments) is made from the Debt Service Fund.

General Obligation Bonds

General obligation bonds are authorized by district voters. Property taxes are levied annually in the amount needed to make principal and interest payments. The tax levy for the bonds, which appears in the Property Tax Levies schedule, is distinct from and in addition to the tax levy for operations. The operating levy is a fixed, permanent rate of .5582 per \$1,000 of assessed value.

General obligation bonds were issued in 2001 for capital construction. The 2007 bonds refunded the callable 2001 bonds to take advantage of lower interest rates.

In November 2014, district voters authorized issuance of \$90 million in general obligation bonds for construction, equipment, deferred maintenance improvements to facilities, and refunding of the 2006 debt incurred for construction at the Harmony community campus. In June 2015, the college issued \$44,924,012 of that authorization. In June of 2017, the college issued the remaining \$44,997,901 of that authorization.

Pension Obligation Bonds

The college contributes to the pension plans administered by the Oregon Public Employees Retirement System (PERS). PERS estimates the unfunded actuarial liability (UAL), the difference between the future cost of pension benefits and the assets estimated to be available to pay those benefits, and revises the percentage rate on subject wages paid by each public employer on July 1 of odd-numbered years.

In 2004 and 2005, a consortium of Oregon community colleges issued pension bonds to finance their UAL. Bond proceeds were invested by PERS and are being used over the life of the bonds to reduce the percentage rate paid by the college. The college uses the savings from the reduction in its employer rate for principal and interest payments on the bonds. So long as returns on the bond proceeds invested by PERS exceed the interest paid on the bonds, the college will pay less over time in debt service on the pension bonds than it would have paid to PERS had it not issued the bonds.

Full Faith and Credit Obligations (FFCO)

Full faith and credit obligations (FFCO) are used to finance capital assets in a manner similar to bonds, whereby investors may purchase a portion of the total debt issue. Full faith and credit means that the college has pledged its general taxing power for payment of the debt. Unlike general obligation bonds, there is no dedicated tax levy for

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Description of Long-Term Debt

repayment of FFCO debt, so the pledge refers to taxes levied for operations.

The 2009 FFCO advance refunded certificates of participation (COPs) issued for construction of the Public Safety Training Center and the Sheriff's precinct station in 1996, which was subsequently refunded in 1998. The station is being purchased from the college by the Clackamas County Sheriff. Rent payments received from the County approximate debt service on the 2009 FFCO.

In 2017-18, \$1,050,000 was transferred from General Fund reserves to the Debt Service fund to pay the debt principal when it is callable on June 1, 2019. The debt was called on June 1, 2019 and thus was paid off in full during fiscal year 2018-19.

Payments from the County will continue through 2026 pursuant to the original agreement. Those payments have since become General Fund revenue, recouping the transfer and providing interest income on the continued financing by the College for Clackamas County. Between 2020 and 2026, the General Fund will receive \$174,800 in interest which would otherwise have been passed on to those who owned the full faith and credit obligations.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 2,770,000	\$ 154,928,913
Principal balance at June 30, 2020	\$ -	\$ 43,896,012	\$ 44,772,901	\$ 10,540,000	\$ 9,390,000	\$ -	\$ 108,598,913
Payment source	Property tax levy for debt service			College operations		Clackamas County	
Purpose	Refund 2001 GO bonds	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003		Refund 1998 debt related to Sheriff's Precinct	
Coupon rates	4.00-5.00%	2.00-5.00%	2.00-5.00%	3.35-5.50%	4.64-4.83%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	Charles Schwab & Co., Inc.	Financial Security Assurance	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AAA	AA	AA+	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	
Current rating							
S & P	AA	AA	AA+	AA	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				Total Principal and Interest			
2021	\$ -	\$ 3,720,100	\$ 3,661,650	\$ 1,544,932	\$ 1,348,631	\$ 176,800	\$ 10,452,113
2022	-	3,845,100	3,774,400	1,607,436	1,400,393	176,200	10,803,529
2023	-	3,970,100	3,878,400	1,678,685	1,457,567	175,400	11,160,152
2024	-	4,095,100	3,988,650	1,747,860	1,514,667	174,400	11,520,677
2025	-	4,227,350	4,099,400	1,823,482	1,576,454	173,200	11,899,886
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	176,800	10,114,902
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	-	10,271,180
2028	-	4,655,000	2,127,750	1,018,364	880,580	-	8,681,694
2029	-	4,805,000	2,183,000	-	-	-	6,988,000
2030	-	4,965,000	2,230,250	-	-	-	7,195,250
2031	-	5,125,000	2,289,750	-	-	-	7,414,750
2032	-	5,290,000	2,345,750	-	-	-	7,635,750
2033	-	5,465,000	2,403,250	-	-	-	7,868,250
2034	-	5,640,000	2,462,000	-	-	-	8,102,000
2035	-	5,825,000	2,521,750	-	-	-	8,346,750
2036	-	-	8,297,250	-	-	-	8,297,250
2037	-	-	8,547,500	-	-	-	8,547,500
2038	-	-	8,804,251	-	-	-	8,804,251
2039	-	-	9,070,750	-	-	-	9,070,750
2040	-	-	9,345,000	-	-	-	9,345,000
Total	\$ -	\$ 70,497,100	\$ 86,145,751	\$ 13,300,855	\$ 11,523,128	\$ 1,052,800	\$ 182,519,634

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Principal Portion</i>			
2021	\$ -	\$ 2,672,362	\$ 1,073,402	\$ 965,000	\$ 895,000	\$ 140,000	\$ 5,745,764
2022	-	2,671,111	1,224,281	1,080,000	990,000	145,000	6,110,392
2023	-	2,655,342	1,375,161	1,210,000	1,095,000	150,000	6,485,503
2024	-	3,455,000	1,538,973	1,345,000	1,205,000	155,000	7,698,973
2025	-	3,750,000	1,985,000	1,495,000	1,325,000	160,000	8,715,000
2026	-	4,010,000	-	1,655,000	1,450,000	170,000	7,285,000
2027	-	4,290,000	45,000	1,825,000	1,590,000	-	7,750,000
2028	-	2,774,613	95,000	965,000	840,000	-	4,674,613
2029	-	2,714,777	155,000	-	-	-	2,869,777
2030	-	2,645,997	210,000	-	-	-	2,855,997
2031	-	2,582,385	280,000	-	-	-	2,862,385
2032	-	2,515,818	350,000	-	-	-	2,865,818
2033	-	2,457,392	425,000	-	-	-	2,882,392
2034	-	2,394,575	505,000	-	-	-	2,899,575
2035	-	2,345,669	590,000	-	-	-	2,935,669
2036	-	-	6,395,000	-	-	-	6,395,000
2037	-	-	6,965,000	-	-	-	6,965,000
2038	-	-	6,805,044	-	-	-	6,805,044
2039	-	-	7,082,727	-	-	-	7,082,727
2040	-	-	7,673,313	-	-	-	7,673,313
Total	\$ -	\$ 43,935,041	\$ 44,772,901	\$ 10,540,000	\$ 9,390,000	\$ 920,000	\$ 109,557,942

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Interest Portion</i>			
2021	\$ -	\$ 1,047,738	\$ 2,588,248	\$ 579,932	\$ 453,631	\$ 36,800	\$ 4,706,349
2022	-	1,173,989	2,550,119	527,436	410,393	31,200	4,693,137
2023	-	1,314,758	2,503,239	468,685	362,567	25,400	4,674,649
2024	-	640,100	2,449,677	402,860	309,667	19,400	3,821,704
2025	-	477,350	2,114,400	328,482	251,454	13,200	3,184,886
2026	-	354,850	2,035,000	245,809	187,443	6,800	2,829,902
2027	-	214,500	2,035,000	154,287	117,393	-	2,521,180
2028	-	1,880,387	2,032,750	53,364	40,580	-	4,007,081
2029	-	2,090,223	2,028,000	-	-	-	4,118,223
2030	-	2,319,003	2,020,250	-	-	-	4,339,253
2031	-	2,542,615	2,009,750	-	-	-	4,552,365
2032	-	2,774,182	1,995,750	-	-	-	4,769,932
2033	-	3,007,608	1,978,250	-	-	-	4,985,858
2034	-	3,245,425	1,957,000	-	-	-	5,202,425
2035	-	3,479,331	1,931,750	-	-	-	5,411,081
2036	-	-	1,902,250	-	-	-	1,902,250
2037	-	-	1,582,500	-	-	-	1,582,500
2038	-	-	1,999,207	-	-	-	1,999,207
2039	-	-	1,988,023	-	-	-	1,988,023
2040	-	-	1,671,687	-	-	-	1,671,687
Total	\$ -	\$ 26,562,059	\$ 41,372,850	\$ 2,760,855	\$ 2,133,128	\$ 132,800	\$ 72,961,692

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Debt Limitation**

The legal debt limitation in Oregon Revised Statutes 341.675 is 1.5% of the real market value of property. The limit applies to bonded indebtedness. Bonded indebtedness is the outstanding principal amount of general obligation bonds. The college may levy property taxes in the amount necessary to pay debt service on these bonds.

Real market value of property in the college district, 2019-20	\$ 60,190,598,253
Percentage limitation	<u>1.5%</u>
Legal debt limitation	<u>902,858,974</u>
Bonded indebtedness at June 30, 2020	<u>88,668,913</u>
Debt margin	<u><u>\$ 814,190,061</u></u>

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**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2019-20 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 16,000,000	\$ 150,000	\$ 1,800,000	\$ 3,250,000	\$ 21,200,000
State revenue					
State grants and contracts	8,000,000	-	-	-	8,000,000
Local revenue					
Fees	-	-	25,000	-	25,000
Other local revenue	300,000	-	-	-	300,000
Total revenue	<u>8,300,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>8,325,000</u>
Other sources					
Transfers in	-	100,000	250,000	500,000	850,000
Proceeds from long-term debt	-	-	-	-	-
Total other sources	<u>-</u>	<u>100,000</u>	<u>250,000</u>	<u>500,000</u>	<u>850,000</u>
Total resources	<u>\$ 24,300,000</u>	<u>\$ 250,000</u>	<u>\$ 2,075,000</u>	<u>\$ 3,750,000</u>	<u>\$ 30,375,000</u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 98,763	\$ -	\$ -	\$ -	\$ 98,763
Payroll taxes and benefits	147,140	-	-	-	147,140
Total personal services	<u>245,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>245,903</u>
Materials and services					
Supplies	-	150,000	125,000	-	275,000
Repair and maintenance	-	-	-	300,000	300,000
Professional services	4,000,000	-	-	200,000	4,200,000
Total materials and services	<u>4,000,000</u>	<u>150,000</u>	<u>125,000</u>	<u>500,000</u>	<u>4,775,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2019-20 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
Capital outlay					
Vehicles and equipment	-	-	1,200,000	-	1,200,000
Buildings and infrastructure	20,000,000	-	-	2,000,000	22,000,000
Total capital outlay	<u>20,000,000</u>	<u>-</u>	<u>1,200,000</u>	<u>2,000,000</u>	<u>23,200,000</u>
Total expenditures	<u>24,245,903</u>	<u>150,000</u>	<u>1,325,000</u>	<u>2,500,000</u>	<u>28,220,903</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	54,097	100,000	750,000	1,250,000	2,154,097
Ending fund balance	-	-	-	-	-
Total other uses	<u>54,097</u>	<u>100,000</u>	<u>750,000</u>	<u>1,250,000</u>	<u>2,154,097</u>
Total requirements	<u>\$ 24,300,000</u>	<u>\$ 250,000</u>	<u>\$ 2,075,000</u>	<u>\$ 3,750,000</u>	<u>\$ 30,375,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Capital Projects (Bond) Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 60,437,957	\$ 29,817,503	\$ 20,000,000	Beginning fund balance	\$ 16,000,000	\$ 16,000,000	\$ 16,000,000
-	16,732,387	19,262,950	State revenue			
			State grants and contracts	8,000,000	8,000,000	8,000,000
647,377	863,478	200,000	Local revenue			
647,377	17,595,865	19,462,950	Other local revenue	300,000	300,000	300,000
\$ 61,085,334	\$ 47,413,368	\$ 39,462,950	Total revenue	8,300,000	8,300,000	8,300,000
			Total resources	\$ 24,300,000	\$ 24,300,000	\$ 24,300,000
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 73,346	\$ 127,418	\$ 114,768	Wages and salaries	\$ 98,763	\$ 98,763	\$ 98,763
35,718	61,657	156,816	Payroll taxes and benefits	147,140	147,140	147,140
109,064	189,075	271,584	Total personal services	245,903	245,903	245,903
			Materials and services			
\$ 1,070,389	\$ 716,356	\$ -	Supplies	\$ -	\$ -	\$ -
403	667	-	Publicity and public relations	-	-	-
75	315	-	Printing and publications	-	-	-
759,155	54,415	-	Repair and maintenance	-	-	-
761	-	-	Utilities	-	-	-
170	-	-	Fees and dues	-	-	-
-	26,079	-	Insurance	-	-	-
3,564,801	3,871,035	7,564,200	Professional services	4,000,000	4,000,000	4,000,000
5,395,754	4,668,867	7,564,200	Total materials and services	4,000,000	4,000,000	4,000,000
			Capital outlay			
827,355	941,568	-	Vehicles and equipment	-	-	-
24,935,658	19,302,100	30,256,800	Buildings and infrastructure	20,000,000	20,000,000	20,000,000

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Capital Projects (Bond) Fund

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
25,763,013	20,243,668	30,256,800	Total capital outlay	20,000,000	20,000,000	20,000,000
31,267,831	25,101,610	38,092,584	Total expenditures	24,245,903	24,245,903	24,245,903
-	-	1,370,366	Other uses			
29,817,503	22,311,758	-	Contingency	54,097	54,097	54,097
29,817,503	22,311,758	1,370,366	Ending fund balance	-	-	-
\$ 61,085,334	\$ 47,413,368	\$ 39,462,950	Total other uses	54,097	54,097	54,097
			Total requirements	\$ 24,300,000	\$ 24,300,000	\$ 24,300,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Staff Computer Replacement Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 129,775	\$ 226,783	\$ 25,000	Beginning fund balance	\$ 150,000	\$ 150,000	\$ 150,000
			Other sources			
154,500	159,140	100,000	Transfers in	100,000	100,000	100,000
\$ 284,275	\$ 385,923	\$ 125,000	Total resources	\$ 250,000	\$ 250,000	\$ 250,000
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 57,030	\$ 121,688	\$ 120,000	Supplies	\$ 150,000	\$ 150,000	\$ 150,000
462	-	-	Training and staff development	-	-	-
57,492	121,688	120,000	Total expenditures	150,000	150,000	150,000
Other uses						
	200,000	-	Transfers out	-	-	-
	-	5,000	Contingency	100,000	100,000	100,000
226,783	64,235	-	Ending fund balance	-	-	-
226,783	264,235	5,000	Total other uses	100,000	100,000	100,000
\$ 284,275	\$ 385,923	\$ 125,000	Total requirements	\$ 250,000	\$ 250,000	\$ 250,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Equipment Replacement Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 1,710,234	\$ 1,843,318	\$ 1,850,000	Beginning fund balance	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
			Local revenue			
25,109	51,684	35,000	Fees	25,000	25,000	25,000
			Other sources			
515,000	250,000	250,000	Transfers in	250,000	250,000	250,000
515,000	250,000	250,000	Total other sources	250,000	250,000	250,000
\$ 2,250,343	\$ 2,145,002	\$ 2,135,000	Total resources	\$ 2,075,000	\$ 2,075,000	\$ 2,075,000
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 312,577	\$ 128,696	\$ 75,000	Supplies	\$ 125,000	\$ 125,000	\$ 125,000
9,730	-	-	Repair and maintenance	-	-	-
-	788	-	Other materials and services	-	-	-
322,307	129,484	75,000	Total materials and services	125,000	125,000	125,000
Capital outlay						
84,718	57,144	975,000	Vehicles and equipment	1,200,000	1,200,000	1,200,000
407,025	186,628	1,050,000	Total expenditures	1,325,000	1,325,000	1,325,000
Other uses						
		1,085,000	Contingency	750,000	750,000	750,000
-	-	-	Ending fund balance	-	-	-
1,843,318	1,958,374	-	Total other uses	750,000	750,000	750,000
1,843,318	1,958,374	1,085,000	Total requirements	\$ 2,075,000	\$ 2,075,000	\$ 2,075,000
\$ 2,250,343	\$ 2,145,002	\$ 2,135,000				

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Major Maintenance Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 3,292,578	\$ 2,785,953	\$ 2,800,000	Beginning fund balance	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
			Local revenue			
868,340	-	-	Local grants and contracts	-	-	-
(498)	-	-	Other local revenue	-	-	-
867,842	-	-	Total revenue	-	-	-
			Other sources			
505,650	500,000	500,000	Transfers in	500,000	500,000	500,000
\$ 4,666,070	\$ 3,285,953	\$ 3,300,000	Total resources	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 43,296	\$ 65,826	\$ -	Supplies	\$ -	\$ -	\$ -
72,804	56,184	300,000	Repair and maintenance	300,000	300,000	300,000
54,865	146,716	200,000	Professional services	200,000	200,000	200,000
170,965	268,726	500,000	Total materials and services	500,000	500,000	500,000
			Capital outlay			
1,709,152	3,254	1,800,000	Buildings and infrastructure	2,000,000	2,000,000	2,000,000
1,880,117	271,980	2,300,000	Total expenditures	2,500,000	2,500,000	2,500,000
			Other uses			
-	-	1,000,000	Contingency	1,250,000	1,250,000	1,250,000
2,785,953	3,013,973	-	Ending fund balance	-	-	-
\$ 4,666,070	\$ 3,285,953	\$ 3,300,000	Total requirements	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000

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**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2021-21 Budget
RESOURCES					
Beginning fund balance	\$ 800,000	\$ 112,000	\$ -	\$ 400,000	\$ 1,312,000
Local revenue					
Fees	-	-	56,900	-	56,900
Sales of goods and services	-	-	200	395,000	395,200
Local grants and contracts	-	500,000	-	-	500,000
Local student financial aid	-	-	-	-	-
Other local revenue	172,995	-	51,080	-	224,075
Total revenue	<u>172,995</u>	<u>500,000</u>	<u>108,180</u>	<u>395,000</u>	<u>1,176,175</u>
Total resources	<u>\$ 972,995</u>	<u>\$ 612,000</u>	<u>\$ 108,180</u>	<u>\$ 795,000</u>	<u>\$ 2,488,175</u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 58,971	\$ 263,102	\$ 80,460	\$ 74,292	\$ 476,825
Payroll taxes and benefits	39,024	119,568	26,615	35,267	220,474
Total personnel services	<u>97,995</u>	<u>382,670</u>	<u>107,075</u>	<u>109,559</u>	<u>697,299</u>
Materials and services					
Supplies	-	37,300	300	75,000	112,600
Travel	-	15,000	60	49,000	64,060
Training and staff development	-	6,000	-	-	6,000
Publicity and public relations	-	37,000	190	-	37,190
Printing and publications	-	4,000	100	-	4,100
Repair and maintenance	5,000	-	-	105,500	110,500
Utilities	-	250	-	-	250
Fees and dues	-	1,000	-	-	1,000

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2021-21 Budget
Insurance	-	-	-	-	-
Professional services	-	17,000	455	-	17,455
Cost of goods sold	-	-	-	-	-
Other materials and services	-	-	-	-	-
Total materials and services	<u>5,000</u>	<u>117,550</u>	<u>1,105</u>	<u>229,500</u>	<u>353,155</u>
Capital outlay					
Vehicles and equipment	-	-	-	102,800	102,800
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,800</u>	<u>102,800</u>
Total expenditures	<u>102,995</u>	<u>500,220</u>	<u>108,180</u>	<u>441,859</u>	<u>1,153,254</u>
Other uses					
Transfers out	150,000	-	-	-	150,000
Contingency	220,000	111,780	-	353,141	684,921
Ending fund balance	500,000	-	-	-	500,000
Total other uses	<u>870,000</u>	<u>111,780</u>	<u>-</u>	<u>353,141</u>	<u>1,334,921</u>
Total requirements	<u>\$ 972,995</u>	<u>\$ 612,000</u>	<u>\$ 108,180</u>	<u>\$ 795,000</u>	<u>\$ 2,488,175</u>

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Bookstore Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 1,169,218	\$ 931,649	\$ 1,000,000	Beginning fund balance	\$ 800,000	\$ 800,000	\$ 800,000
Local revenue						
1,697,292	38,622	-	Sales of goods and services	-	-	-
3,392	443,269	453,927	Other local revenue	172,995	172,995	172,995
1,700,684	481,891	453,927	Total revenue	172,995	172,995	172,995
\$ 2,869,902	\$ 1,413,540	\$ 1,453,927	Total resources	\$ 972,995	\$ 972,995	\$ 972,995
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 337,550	\$ 187,626	\$ 194,683	Wages and salaries	\$ 58,971	\$ 58,971	\$ 58,971
135,530	90,159	93,169	Payroll taxes and benefits	39,024	39,024	39,024
473,080	277,785	287,852	Total personnel services	97,995	97,995	97,995
Materials and services						
10,028	291	-	Supplies	-	-	-
1,261	99	-	Travel	-	-	-
393	-	-	Training and staff development	-	-	-
826	-	-	Publicity and public relations	-	-	-
5,200	2,491	-	Printing and publications	-	-	-
6,786	24,333	16,075	Repair and maintenance	5,000	5,000	5,000
10,044	1,687	-	Utilities	-	-	-
33,272	3,306	-	Fees and dues	-	-	-
8,287	368	-	Professional services	-	-	-
1,317,421	467	-	Cost of goods sold	-	-	-
858	(2,938)	-	Other materials and services	-	-	-
1,394,376	30,104	16,075	Total materials and services	5,000	5,000	5,000

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Bookstore Fund**

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
10,797	-	-	Capital outlay			
1,878,253	307,889	303,927	Vehicles and equipment	-	-	-
			Total expenditures	102,995	102,995	102,995
			Other uses			
60,000	200,000	150,000	Transfers out	150,000	150,000	150,000
-	-	250,000	Contingency	220,000	220,000	220,000
931,649	905,651	750,000	Ending fund balance	500,000	500,000	500,000
991,649	1,105,651	1,150,000	Total other uses	870,000	870,000	870,000
\$ 2,869,902	\$ 1,413,540	\$ 1,453,927	Total requirements	\$ 972,995	\$ 972,995	\$ 972,995

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Customized Training Fund

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES						
\$ 637,901	\$ 396,828	\$ 400,000	Beginning fund balance	\$ 112,000	\$ 112,000	\$ 112,000
			Local revenue			
303,985	407,045	500,000	Local grants and contracts	500,000	500,000	500,000
-	-	300,000	Other local revenue	-	-	-
303,985	407,045	800,000	Total revenue	500,000	500,000	500,000
\$ 941,886	\$ 803,873	\$ 1,200,000	Total resources	\$ 612,000	\$ 612,000	\$ 612,000
REQUIREMENTS						
Expenditures						
			Personnel services			
262,333	244,456	\$ 467,273	Wages and salaries	\$ 263,102	\$ 263,102	\$ 263,102
86,135	87,276	169,008	Payroll taxes and benefits	119,568	119,568	119,568
348,468	331,732	636,281	Total personnel services	382,670	382,670	382,670
Materials and services						
70,166	29,967	37,800	Supplies	37,300	37,300	37,300
8,944	10,013	40,000	Travel	15,000	15,000	15,000
5,224	(195)	9,000	Training and staff development	6,000	6,000	6,000
16,564	1,819	25,000	Publicity and public relations	37,000	37,000	37,000
6,136	7,568	5,500	Printing and publications	4,000	4,000	4,000
170	159	400	Utilities	250	250	250
3,293	2,167	1,000	Fees and dues	1,000	1,000	1,000
-	25	-	Insurance	-	-	-
13,094	4,795	45,019	Professional services	17,000	17,000	17,000
123,591	56,318	163,719	Total materials and services	117,550	117,550	117,550
472,059	388,050	800,000	Total expenditures	500,220	500,220	500,220
Other uses						
73,000	195,070	-	Transfers out	-	-	-
-	-	400,000	Contingency	111,780	111,780	111,780
396,827	220,753	-	Ending fund balance	-	-	-
469,827	415,823	400,000	Total other uses	111,780	111,780	111,780
\$ 941,886	\$ 803,873	\$ 1,200,000	Total requirements	\$ 612,000	\$ 612,000	\$ 612,000

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Environmental Learning Center

2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
RESOURCES					
Local revenue					
			56,900	56,900	56,900
			200	200	200
			51,080	51,080	51,080
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,180</u>	<u>\$ 108,180</u>	<u>\$ 108,180</u>
REQUIREMENTS					
Expenditures					
Personnel services					
			\$ 80,460	\$ 80,460	\$ 80,460
			26,615	26,615	26,615
<u>-</u>	<u>-</u>	<u>-</u>	<u>107,075</u>	<u>107,075</u>	<u>107,075</u>
Materials and services					
			300	300	300
			60	60	60
			190	190	190
			100	100	100
			455	455	455
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,105</u>	<u>1,105</u>	<u>1,105</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>108,180</u>	<u>108,180</u>	<u>108,180</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,180</u>	<u>\$ 108,180</u>	<u>\$ 108,180</u>

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Internal Service Fund

2017-18 Actual	2018-19 Actual	2019-20 Budget		2020-21 Proposed	2020-21 Approved	2020-21 Adopted
			RESOURCES			
\$ 149,763	\$ 217,064	\$ 200,000	Beginning fund balance	\$ 400,000	\$ 400,000	\$ 400,000
410,843	464,101	398,628	Local revenue			
-	-	-	Sales of goods and services	395,000	395,000	395,000
410,843	464,101	398,628	Other local revenue	-	-	-
\$ 560,606	\$ 681,165	\$ 598,628	Total revenue	<u>395,000</u>	<u>395,000</u>	<u>395,000</u>
			Total resources	<u>\$ 795,000</u>	<u>\$ 795,000</u>	<u>\$ 795,000</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 64,851	\$ 69,935	\$ 71,918	Wages and salaries	\$ 74,292	\$ 74,292	\$ 74,292
31,359	33,440	33,438	Payroll taxes and benefits	35,267	35,267	35,267
<u>96,210</u>	<u>103,375</u>	<u>105,356</u>	Total personnel services	<u>109,559</u>	<u>109,559</u>	<u>109,559</u>
			Materials and services			
49,574	66,085	75,000	Supplies	75,000	75,000	75,000
39,956	36,863	35,000	Travel	49,000	49,000	49,000
103	17	-	Printing and publications	-	-	-
99,406	100,891	105,500	Repair and maintenance	105,500	105,500	105,500
882	99	-	Professional services	-	-	-
<u>189,921</u>	<u>203,955</u>	<u>215,500</u>	Total materials and services	<u>229,500</u>	<u>229,500</u>	<u>229,500</u>
			Capital outlay			
57,411	6,725	102,800	Vehicles and equipment	102,800	102,800	102,800
<u>343,542</u>	<u>314,055</u>	<u>423,656</u>	Total expenditures	<u>441,859</u>	<u>441,859</u>	<u>441,859</u>
			Other uses			
-	-	174,972	Contingency	353,141	353,141	353,141
217,064	367,110	-	Ending fund balance	-	-	-
<u>217,064</u>	<u>367,110</u>	<u>174,972</u>	Total other uses	<u>353,141</u>	<u>353,141</u>	<u>353,141</u>
\$ 560,606	\$ 681,165	\$ 598,628	Total requirements	<u>\$ 795,000</u>	<u>\$ 795,000</u>	<u>\$ 795,000</u>

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APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 22,058,843	\$ 7,318,616	
Less uncollectible and discounts at 5%	(1,102,942)	(365,931)	
Plus collection of prior years past due taxes and other taxes	275,198	81,000	
Interest on property taxes	39,141	50,000	
Property taxes expected to be collected to balance the budget	<u>\$ 21,270,240</u>	<u>\$ 7,083,685</u>	<u>\$ 28,353,925</u>

* The Debt Service levy amounts to approximately 19 cents per thousand dollars of assessed value.

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2019-20	2020-21		
TUITION				General Fund
In state (in district and out of district border states)	\$ 103.00	\$ 108.00	per credit hour	
Out of state and international	274.00	274.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-specific course related services available to the general college community.	2.50	6.00	per credit hour	Online and Hybrid Classes Intramurals and Athletics Student Life and Leadership Computer Lab
Technology fee: for student computer labs and other technological enhancements directly related to teaching and learning.	5.50	5.50	per credit hour	Student Technology
College services fee	28.00	30.00	per term	General Fund
SERVICE FEES				
Deferred payment, non-payment, collection fees, nursing admission, international student application, challenge, credit for prior learning, challenge exam, etc.		various		General or Fee Fund

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2019-20	2020-21		
COURSE FEES AND SPECIAL PROGRAM FEES					
10001	Health Sciences	55.00	-	Per Course	Fee Fund FN-225-01, FN-225-02
10004	Art	63.00	95.00	Per Course	ART-281, ART-282, ART-283, ART-284, ART-285, ART-286
10004	Art	-	32.00	Per Course	ART-297
10007	Automotive and Welding	25.00	26.00	Per Credit	AB-113, AB-133, AB-222, AB-224, AB-226
10007	Automotive and Welding	40.00	41.00	Per Credit	AB-101, AB-105
10007	Automotive and Welding	44.00	45.00	Per Credit	AB-149, AB-150, AB-151
10007	Automotive and Welding	100.00	103.00	Per Course	AB-106 ABR-125, ABR-127, ABR-129, ABR-225,
10007	Automotive and Welding	25.00	26.00	Per Credit	ABR-227
10007	Automotive and Welding	40.00	41.00	Per Course	ABR-162
10007	Automotive and Welding	80.00	82.00	Per Course	ABR-142
10007	Automotive and Welding	100.00	103.00	Per Course	ABR-152
10007	Automotive and Welding	50.00	52.00	Per Course	AM-106 AM-121, AM-122, AM-175, AM-185, AM- 195, AM-223
10007	Automotive and Welding	60.00	62.00	Per Course	AM-228
10007	Automotive and Welding	80.00	82.00	Per Course	AM-224
10007	Automotive and Welding	85.00	88.00	Per Course	AM-245
10007	Automotive and Welding	145.00	150.00	Per Course	AM-129, AM-130, AM-131, AM-133, AM- 235, AM-243, AM-244
10007	Automotive and Welding	170.00	175.00	Per Course	AB-112, AB-123, AB-235, WLD-100, WLD- 102, WLD-103, WLD-104, WLD-110, WLD- 111, WLD-111A, WLD-111B, WLD-113, WLD-113A, WLD-113B, WLD-115, WLD- 115A, WLD-115B, WLD-150, WLD-200, WLD-203, WLD-210, WLD-211, WLD-212, WLD-213, WLD-215, WLD-230, WLD-250, WLD-251, WLD-252, WLD-261, WLD-270
10007	Automotive and Welding	59.00	61.00	Per Credit	

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2019-20	2020-21		
10013	Business	5.00	-	Per Course	BA-111, BA-211, BA-212, BA-213
10013	Business	10.00	-	Per Course	BT-120, BT-121, BT-122
10031	English for Speakers of Other Languages	25 for 3-hr course	30 for 3-hr course	Per Course	All ESL 3-hour courses <i>except</i> : ESL-091 remains at \$15; ESL-083 and ESL-088 remain at \$0, and ESL-082 remains at \$25
10031	English for Speakers of Other Languages	50 for 6+ hour course	60 for 6+ hour course	Per Course	All ESL 6+ hour courses <i>except</i> : ESL-091 remains at \$15; ESL-083 and ESL-088 remain at \$0, and ESL-082 remains at \$25 PIE-012, PIE-014, PIE-015, PIE-020, PIE-024, PIE-030, PIE-031, PIE-032, PIE-034, PIE-042, PIE-044, PIE-046, PIE-050, PIE-051, PIE-052, PIE-053, PIE-054, PIE-055, PIE-060, PIE-061, PIE-062, PIE-063, PIE-067, PIE-069, PIE-088, PIE-091A, PIE-091B, PIE-091C, PIE-091D, PIE-091E, PIE-091F, PIE-091G, PIE-091H, PIE-094, PIE-095
10031	English for Speakers of Other Languages	80.00	73.00	Per Credit	
10033	Criminal Justice	-	20.00	Per Course	CJA-110 Introduction to Law Enforcement
10033	Criminal Justice	-	20.00	Per Course	CJA-270 Criminal Justice Capstone

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2019-20	2020-21		
10055	Industrial Technology	45.00	47.50	Per Credit	CDT-102, CDT-103, CDT-108A, CDT-160, CDT-223, CDT-224, CDT-225 EET-112, EET-127, EET-137, EET-139, EET-141, EET-142, EET-157, EET-215, EET-227, EET-230, EET-239, EET-250, EET-252, EET-254, EET-257
10055	Industrial Technology	39.00	40.25	Per Credit	EET-252, EET-254, EET-257
10055	Industrial Technology	46.00	47.50	Per Credit	MET-112, MET-170, MET-211, MET-213
10055	Industrial Technology	312.00	321.00	Per Course	ESH-100
					MFG-103, MFG-104, MFG-105, MFG-106, MFG-107, MFG-109, MFG-110, MFG-111, MFG-112, MFG-113, MFG-123, MFG-130, MFG-131, MFG-132, MFG-133, MFG-140, MFG-201, MFG-202, MFG-203, MFG-204, MFG-205, MFG-206, MFG-209, MFG-210, MFG-211, MFG-219, MFG-221, MFG-271, MFG-272, MFG-273
10055	Industrial Technology	46.00	47.50	Per Credit	MFG-272, MFG-273
10055	Industrial Technology	39.00	40.25	Per Credit	SM-136, SM-150, SM-160, SM-170, SM-229
					IMT-104, IMT-108, IMT-110, IMT-120, IMT-139, IMT-215, IMT-220, IMT-223, IMT-225, IMT-233, IMT-234, IMT-239
10055	Industrial Technology	46.00	47.50	Per Credit	IMT-233, IMT-234, IMT-239
10066	Science	15.00	20.00	Per Course	BI-160 and BI-165C
10066	Science	15.00	20.00	Per Course	CH-150, GS-107, PH-150
10066	Science	45.00	50.00	Per Course	CH-114, CH-121

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2019-20	2020-21				
10066	Science	45.00	50.00	Per Course	CH-104, CH-105, CH-106, CH-112, CH-222, CH-223, CH-241, CH-242, CH-243, G-101, G-102, G-103, G-201, G-202, G-203. GS-104, GS-105, GS-106, PH-201, PH-202, PH-203, PH-211, PH-212, PH-213 ASC-175, ASC-176, ASC-177, BI-101, BI-102, BI-103, BI-112, BI-120, BI-175, BI-176, BI-177, BI-211, BI-212, BI-213, BI-231, BI-232, BI-233, BI-234, ESR-171, ESR-172, ESR-173, Z-201, Z-202, Z-203
10066	Science	50.00	55.00	Per Course	BI-101-40, BI-102-40, BI-103-40, BI-234-40
10066	Science	50.00	55.00	Per Course	BI-160L, BI-165CL
10066	Science	55.00	60.00	Per Course	G-145, G-148
10066	Science	15.00	20.00	Per Course	PH-121, PH-122, PH-123
10066	Science	175.00	195.00	Per Course	BI-163
10066	Science	385.00	400.00	Per Course	BI-165
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	FRP-101 Basic Forest Management
10080	Wilsonville Student Svcs & Instruction	40.00	50.00	Per Course	FRP-212 Wildland Power Saws
10080	Wilsonville Student Svcs & Instruction	25.00	20.00	Per Course	FRP-215 Fire Ops in the Urban Interface
10080	Wilsonville Student Svcs & Instruction	25.00	20.00	Per Course	FRP-220 Initial Attach Incident Command
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	FRP-230 Crew Boss (Single Resource)
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	FRP-259 Task Force/Strike Team Leader
10080	Wilsonville Student Svcs & Instruction	25.00	20.00	Per Course	FRP-265 Fire Prevention Education I

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2019-20	2020-21				
10080	Wilsonville Student Svcs & Instruction	30.00	20.00	Per Course	GIS-101 Maps & Geospatial Concepts
10080	Wilsonville Student Svcs & Instruction	90.00	20.00	Per Course	GIS-201 Intro to Geographic Information Systems
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	GIS-202 Intermediate Geographic Information Systems
10080	Wilsonville Student Svcs & Instruction	60.00	30.00	Per Course	GIS-232 Data Collection & Application
10080	Wilsonville Student Svcs & Instruction	30.00	20.00	Per Course	GIS-236 Intro to Programming for GIS
10080	Wilsonville Student Svcs & Instruction	30.00	20.00	Per Course	GIS-237 Advanced Programming for GIS
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	GIS-238 GIS Web Mapping and Services
10080	Wilsonville Student Svcs & Instruction	-	10.00	Per Course	GIS-270 GIS Capstone
		\$30 GIS01 plus \$45 CWEX	\$45 CWEX	Per Course	GIS-280 GIS/CWE
10080	Wilsonville Student Svcs & Instruction	-	20.00	Per Course	GIS-286 Remote Sensing

**CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>					
<i>Transfer in to:</i>	Purpose	General Fund	Fee Fund	PERS Reserve	Debt Fund	Bookstore Fund	Total
General Fund	2	\$ -	\$ 1,700,000	\$1,500,000	\$1,500,000	\$ 150,000	\$ 4,850,000
Innovation Fund	1	250,000	-	-		-	250,000
Grants and Contracts Fund	3	115,600	-	-		-	115,600
Retirement Fund	1	700,000	-	-		-	700,000
Staff Computer Replacement Fund	1	100,000	-	-		-	100,000
Equipment Replacement Fund	1	250,000	-	-		-	250,000
Major Maintenance Fund	1	500,000	-	-	-	-	500,000
Total transfers		\$ 1,915,600	\$ 1,700,000	\$1,500,000	\$1,500,000	\$ 150,000	\$ 6,765,600

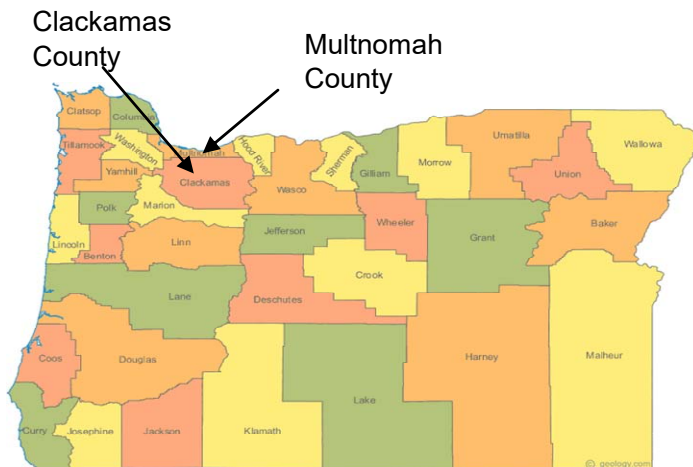
Purpose

- 1 The college sets aside operating funds annually for projects and purchases accounted for in these funds.
- 2 Support for indirect costs incurred by General Fund on behalf of the Bookstore such as utilities, accounting, custodial services, and facility repair and maintenance.
- 3 Fund individual full-time faculty professional development.

**CLACKAMAS COMMUNITY COLLEGE
2020-2021 BUDGET
Statistical Section**

Geography

Clackamas Community College is located in Clackamas County, Oregon, shown below.



The city of Portland, geographically centered in Multnomah County, is the hub of the Metropolitan Statistical Area (MSA) which includes Multnomah, Clackamas, Washington, Columbia, and Yamhill counties in Oregon, and Clark and Skamania counties across the Columbia River in Washington. The college is on the southern end of the Portland metropolitan area.

History

Established in 1843, Clackamas County is one of the original four Oregon districts and once covered parts of Canada. Oregon City is the county seat. In 1844, Oregon City became the first incorporated city west of the Rocky Mountains.

County Snapshot

- Average Temperatures: January: 43.1° , July: 69.1°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,879 sq. mi.
- Population (2019 estimate): 418,187
- Average Annual Precipitation: 44.21"
- Principle Industries: Agriculture, metals manufacturing, trucking and warehousing, nursery stock, retail services, wholesale trade and construction.

Population

The five Oregon counties in the Portland MSA contain 1,992,088 people, with a total of 47% out of Oregon's total population of 4,217,737. The population of Clackamas County has steadily increased from 1850. The 2019 population of 418,187 represented a 10.7% increase over the 2010 population of 375,992.

**CLACKAMAS COMMUNITY COLLEGE
2020-2021 BUDGET
Statistical Section**

Economy and Employment

The economy of the metropolitan area is highly diversified and not reliant on any single industry. The principal economic activities in Clackamas County include agriculture, timber, manufacturing, and commerce. The County's largest employers are in health care and light manufacturing.

Comparative (seasonally adjusted) unemployment rates follow.

	February 2020	February 2019
US	3.5%	3.8%
Oregon	3.3%	4.2%
Portland-Vancouver-Hillsboro MSA	3.3%	4.0%
Clackamas County	3.2%	3.9%

True cash valuation of properties in the County shows strong growth, below. Assessed value, which is limited by ballot measures in the 1990s, has also rebounded.

Fiscal Year	Assessed Valuation		True Cash Valuation	
	Billions	Change	Billions	Change
2019-20	39.5	4.4%	60.2	7.3%
2018-19	37.8	4.6%	56.1	9.3%
2017-18	36.1	4.9%	51.3	10.5%
2016-17	34.4	4.9%	46.4	13.0%
2015-16	32.8	4.7%	41.1	10.7%

Educational Options

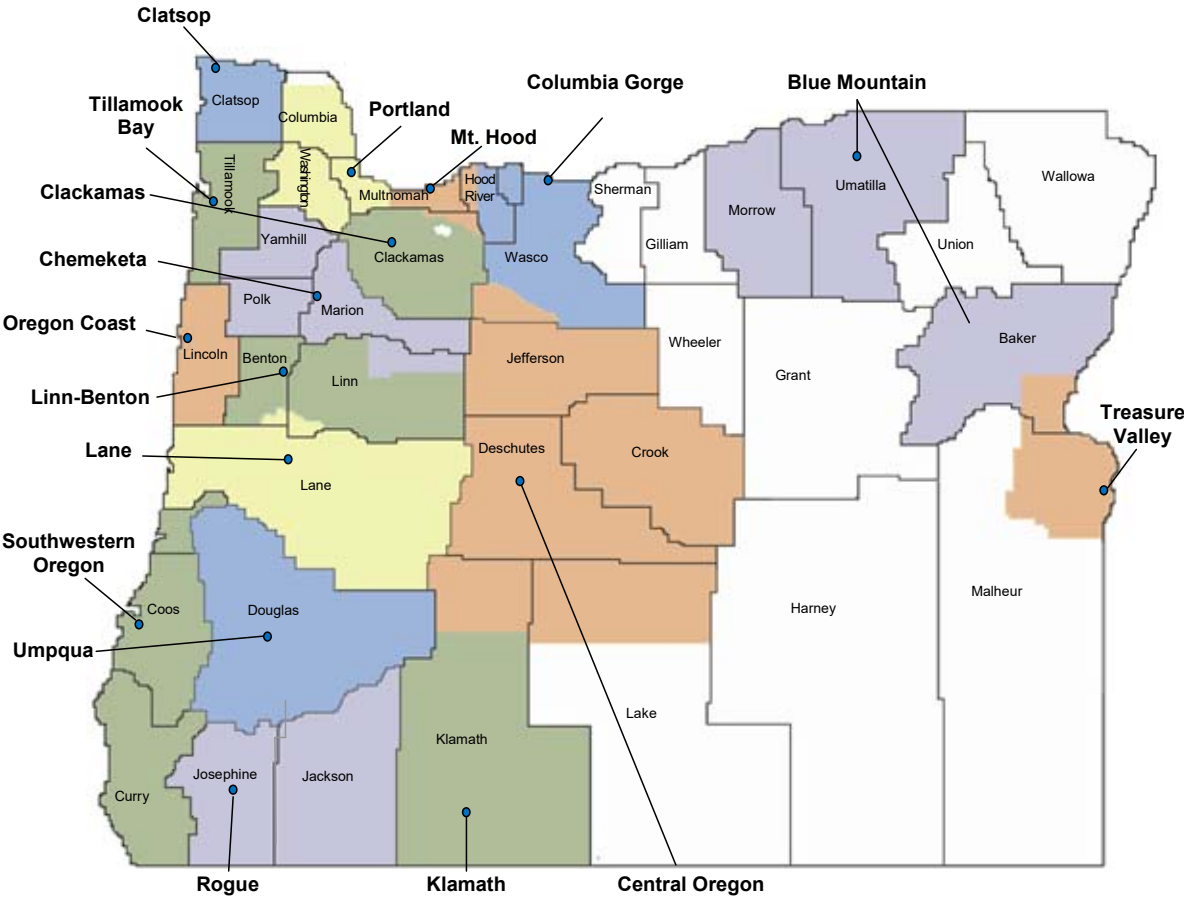
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2019-2020 follows.

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	24,909		
Chemeketa (Salem)		9,937	
Lane (Eugene)		7,947	
Mount Hood (Gresham)	7,741		
Clackamas (Oregon City)	6,714		
Linn Benton (Albany)		5,411	
Central Oregon (Bend)		4,549	
Rogue (Grants Pass)		4,347	
Other, less than 3,000 each		13,360	
Total	39,364	45,551	84,915
% all community colleges	46%	54%	

A map showing the location and service areas of all the community colleges is on the following page.

**CLACKAMAS COMMUNITY COLLEGE
2020-2021 BUDGET
Statistical Section**

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Glossary

AAOT: Associate of Arts Oregon Transfer Degree, a two year degree designed for the student intending to transfer to a four-year college or university and pursuing upper division baccalaureate courses. Students who earn an AAOT are eligible for junior standing for the purposes of registration at any of the schools in the Oregon University System.

ABE: Adult basic education.

ABS: Adult basic skills.

ACC: Advanced college credit.

Administrative: Supervisory staff positions, exempt from the overtime pay provisions of the Fair Labor Standards Act

Adopted budget: The budget formally adopted by resolution by the Board of Education.

AFAC: Academic Foundations and Connections, a division of Instruction and Student Services.

AGS: Associate of General Studies, a two-year degree designed to provide flexibility, using a variety of course work to meet degree requirements.

AHS: Adult high school.

Appropriation: The authority, granted by the Board of Education, to incur expenditures. Appropriations are also the legal limitation on the amount of expenditures that can be made.

Approved budget: The budget approved by the Budget Committee and sent on to the Board of Education.

AS: Associate of Science, a two-year degree in specific subjects which is articulated with a number of specific four-year universities.

ASG: Associated Student Government.

ASOT: Associate of Science Oregon Transfer Degree – Business, a two-year degree designed for the student

intending to transfer to a four-year college or university within the Oregon University System and pursuing upper division baccalaureate courses in Business.

BAG: Budget advisory group.

Balanced budget: A budget in which contingency is not negative.

Board of Education: The local governing body of the college.

Bonds: Long-term debt.

Budget Committee: The Board of Education and an equal number of appointed members.

Budget law: Oregon Revised Statutes Chapter 294.

Budget originator: The individual administrator with the responsibility for budgetary control and compliance over a given department.

Capital asset: an item with a useful life of more than one year and a cost of \$5,000 or more. Capital assets include land, buildings and improvements, equipment, and vehicles.

Capital outlay: expenditures for capital assets. Capital outlay includes capital projects and operational capital outlays. Capital projects are the acquisition of land; purchase, remodeling and construction of buildings; upgrades to infrastructure such as paving and utilities; and the purchase and installation of certain equipment. Capital projects are managed by Campus Services and accounted for in the Capital Projects funds. Operational capital outlay is the simple purchase of assets such as vehicles, computers, equipment, and library collections. Operational capital outlays may be incurred by various departments and are accounted for in the fund that provides the resources.

CCC: Clackamas Community College.

CCSSE: Community College Survey of Student Engagement.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Glossary

CCSF: Community College Support Fund, the legislative appropriation which partially funds Oregon's community colleges.

CCWD: Oregon Department of Community Colleges and Workforce Development, the State agency which supports the HECC in its oversight of community colleges.

Classified: Employees in the defined in the classified bargaining agreement. Excludes those exempt from the overtime provisions of the Fair Labor Standards Act; faculty; those working less than half-time; and certain grant-funded employees.

CEU: Continuing education unit.

COLA: Cost of living allowance, a periodic increase in wage rates to allow for inflation.

COVID-19: Corona Virus Disease 2019 – pandemic.

Colleague/Datatel/Ellucian: The software used by the college for administrative functions.

College services fee: A per-term fee that contributes toward fixed college costs and provides selected enhanced student services.

Confidential: Non-represented employees, excluded from the classified bargaining unit because of the nature of their work.

Contingency: A budget set aside for unforeseen spending that may arise. If actual results are exactly as budgeted, contingency will be the amount of fund balance at the end of the year.

COPs: Certificate of Participation, long-term debt which pledges the full faith and credit of the college for repayment.

Course fees: Course fees cover the costs beyond the normal classroom to ensure a competitive and quality program.

CTE: Career and Technical Education.

CTEHS: Career and Technical Education high school.

CWP: Clackamas Workforce Partnership.

Debt service: Principal and interest payments on long-term debt.

DEI: Diversity, Equity and Inclusion

ESOL: English for Speakers of Other Languages.

Executive Council: The college President, Vice Presidents, Associate Vice President, and Dean of Human Resources.

FIPSE: Fund for the Improvement of Postsecondary Education, a US Department of Education grant program.

Fiscal year: July 1 to June 30.

Fixed asset: An item with a useful life of more than one year and a cost of \$5,000 or more. Fixed assets include land, buildings and improvements, equipment, and vehicles.

40/40/20: At State goal that by the year 2025, 100 percent of Oregonians will earn a high school diploma or its equivalent, 40 percent will earn a post-secondary credential, and 40 percent will obtain a bachelor's degree or higher.

FTE staff: Full time equivalent staff is an expression of the number of hours worked. A full time employee is one FTE. Different calculations are used for faculty than for exempt and classified.

FTE students: Full time equivalent students. A measure of student enrollment which converts the total number of credit hours carried by all part time and full time students into full time equivalent. One FTE student is defined as 510 clock hours over three terms of instruction; essentially, a 15-credit load per term for three terms.

FTF: Full-time faculty.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Glossary

Full faith and credit (FFCO): The unconditional obligation to make debt service payments from any and all legally available taxes, revenues and other funds.

Function: A group of related activities aimed at accomplishing a major service or program of the college. Instruction and Student Services are examples.

Fund balance: Available spendable resources at a given point in time.

FYE: First year (student) experience.

GAAP: Generally accepted accounting principles.

GASB: The Governmental Accounting Standards Board, the body which sets GAAP for municipal entities.

GE: General education.

GED: General educational development. The GED test is an equivalency certificate, for those who do not have a high school diploma.

General obligation bonds: Long-term debt approved by the voters and repaid by property taxes levied for debt service.

General student fee: This fee covers the student's share of the cost for non-course related services available to the general college community, including athletics, student government, and computer labs.

HECC: Higher Education Coordinating Commission. The HECC develops biennial budget recommendations, makes funding allocations to community colleges and public universities, and approves new academic programs in the public system.

HSP: High School plus, classes taught by CCC faculty at the high school location.

IA: Institutional activity. Planned actions for the budget year which are key drivers in helping the college accomplish the strategic priorities.

IEP: Institutional Effectiveness and Planning.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

Materials and services: expenditures for items other than personal services, capital outlay, or debt service.

NCRC: National career readiness certificate.

NWCCU: Northwest Commission on Colleges and Universities, the accreditation agency for the college.

OEIB: Oregon Education Investment Board. Chaired by Oregon's Governor, this oversees and recommends efforts to "build a unified system for investing in and delivering public education from birth to college & career."

OJT: On-the-job training.

OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

Personnel Services: Expenditures for employed staff -- salaries and wages, payroll taxes, and employee benefits.

POR: Position Opening Request, a process and form used to request filling a vacant or creating a new full-time staff position.

Proposed budget: The budget prepared by college staff and submitted to the Budget Committee.

PTF: Part-time faculty.

Resources: Amounts available for expenditure.

SEM: Strategic Enrollment Management

Service fees: Service fees are paid by the student or other users for services beyond the normal registration and payment process.

CLACKAMAS COMMUNITY COLLEGE
2020-21 BUDGET
Glossary

Special program fees: These fees are designed to recover costs of a workshop, class, or activity targeted to a specific market segment or special population or controlled by third party contract.

SPOL: Strategic planning on line, the software used to manage funding requests for innovation and equipment.

STEM: Science, Technology, Engineering and Mathematics.

TAPS: Technology, Applied Science and Public Services, a division of Instruction and Student Services.

Technology fee: This fee supports technology for student use.

Total public resources (TPR): The sum of state appropriation plus property taxes assessed.

Transfers: Movement of resources between funds, with no expectation of repayment.

Tuition: Tuition is used as a means to transfer a portion of the costs of education to the user. Tuition revenue is intended to cover the student share of the instructional and facilities costs of normal classes taught in standard classrooms.

UAL: PERS unfunded actuarial liability, the difference between future costs of pension benefits and the assets estimated to be available to pay those benefits.

UTA: Utility Training Alliance.

WIOA: Workforce Innovation and Opportunity Act. Federal program designed to help job seekers access employment, education, training, and support services, and match employers with skilled workers. The College receives grant funds for workforce development programs under this program.