

Adopted Budget 2023-24

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2023-24 BUDGET

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

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CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2023-24 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 18,842 students in the 2021-22 fiscal year, with a full time equivalence of 4,578. The college employs roughly 400 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 roughly 335,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

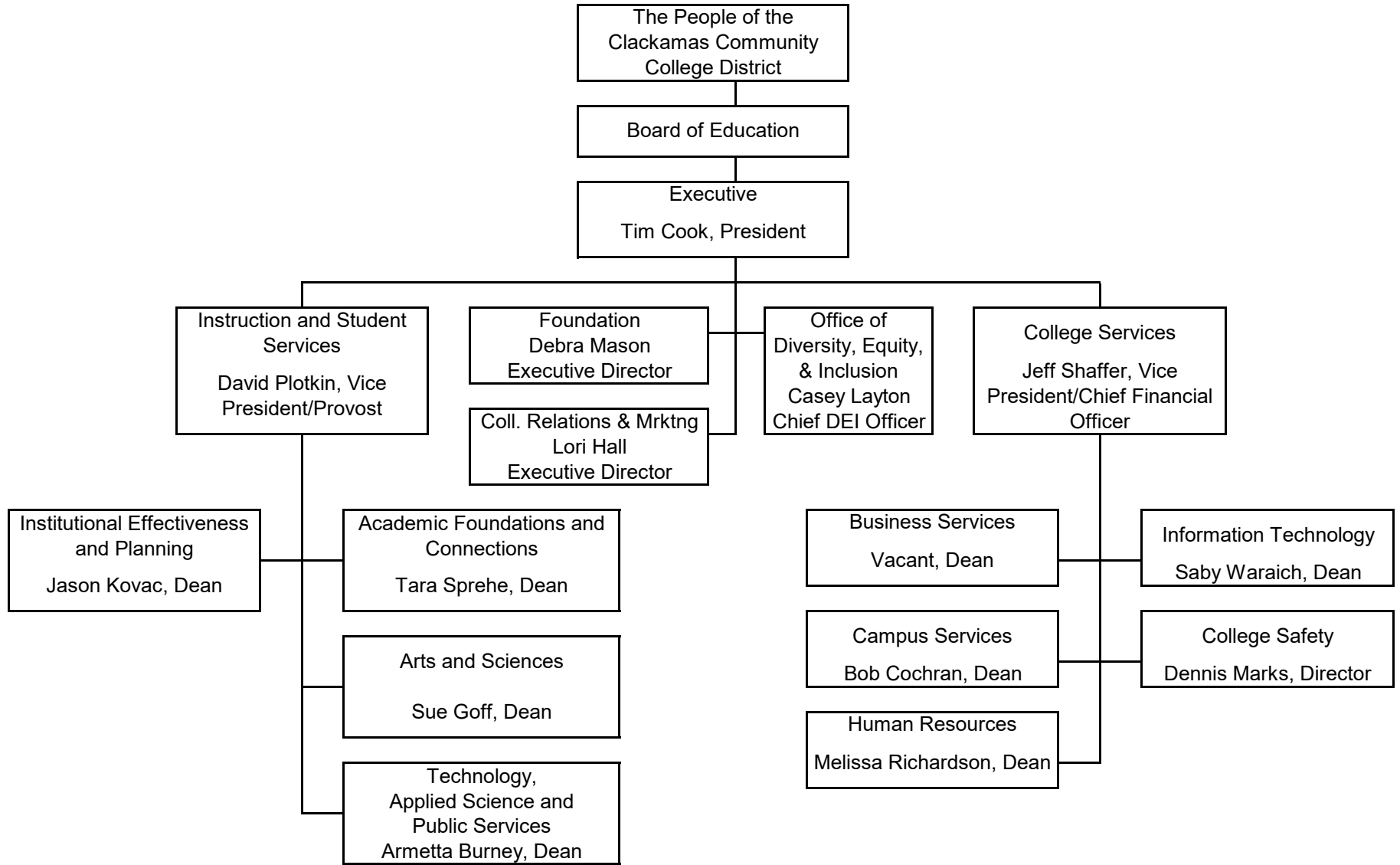
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$581,612 in scholarships for the 2021-22 academic year.

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

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	Karin Power	June 30, 2023	John Fox	June 30, 2023
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2025	Michael Morrow	June 30, 2025
Zone 3 Gladstone area	Wade Hathhorn	June 30, 2023	Wade Byers	June 30, 2025
Zone 4 Oregon City area	Chris Groener	June 30, 2023	Christine Didway	June 30, 2024
Zone 5 West Linn & Wilsonville Area	Aaron Woods	June 30, 2023	VACANT	June 30, 2023
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2025	Jamie Damon	June 30, 2023
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev Chair	June 30, 2025	Andrey Chernishov	June 30, 2024

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Organization Chart**



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Message

June 21, 2023

Dear Colleagues:

As part of the 2023-24 budget, this message is prepared with pride in an institution that continues to work toward fulfilling its mission to cultivate equitable, innovative, and responsive education. As president of CCC, I am inspired as our college positively impacts the lives of students, employees, and the community.

Having just passed the three-year mark in the pandemic, the resulting impacts on CCC's community and the college's budget are becoming increasingly clear. Like most community colleges over the past three years, CCC experienced a significant student enrollment decline. However, during the 2022-23 academic year, we have turned a corner and are starting to see incremental increases in enrollment.

The college has been able to mitigate the impact on operations caused by decreased enrollment by reducing expenses, increasing tuition, funding from the state, and federal relief funds. CCC plans to continue to adjust its operations and take a strategic approach for the future.

The budget has been prepared with the expectation that enrollment will continue to recover to pre-pandemic levels, as we focus on our strategic priorities of excellence in teaching and learning; holistic student support; organizational health; community connections; and diversity, equity, and inclusion.

Budget Highlights

Each year, the college continues to improve and refine the budget process. The process includes college engagement throughout the budget development process, including budget work sessions at the Board of Education meetings, and process review and refinement at the Budget Advisory Group (BAG).

This year, the college implemented a budget improvement process that included identifying gaps during assessment and unit planning. It also included having budget managers identify at least 5% of budget reduction proposals within their program areas, and

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Message

answering key guiding principle questions that were developed by the college's BAG. The BAG then used those questions to prioritize final budget reduction recommendations.

One significant impact on our financial position is the decline of enrollment. While enrollment is projected to increase 5% from the prior year, full-time equivalent (FTE) enrollment is still down roughly 28% since 2019, causing tuition revenue loss.

While tuition revenues have fallen, the college received one-time federal stimulus in the prior years to help offset lost tuition revenues. This year, we qualified for a federal Employee Retention Credit, that will be phased in over the next three years, thereby avoiding making much larger budget reductions in this year's budget process.

At the forecasted amount of state community college support funds, the college faces a significant structural operating deficit in 2025-27 and is utilizing numerous one-time funding strategies to balance the forecast. The college is optimistic that making strategic choices now will allow time for enrollment to return closer to traditional levels and that the state will invest in community colleges.

Budget Changes for 2023-24

The underlying revenue and expenditure picture shows ongoing revenue that is down and continues to be outpaced by increased, ongoing expenses (i.e., structural operating deficit) for the 2023-24 fiscal year and going forward in the forecast. But the college forecast has included nearly \$10 million in one-time federal tax credits to balance the upcoming fiscal year's structural budget deficit.

Using Available Reserves

Last year, the Board of Education reaffirmed its policy that the General Fund ending balance be no less than 10% of revenue. Given the instability of tuition revenue, the volatility of Public Employees Retirement System (PERS) returns, and unpredictable funding from the state, it's important the college maintains at least 10% in the General Fund ending balance.

General Fund Revenue

At the present time, the college has lost more than 28% of its enrollment compared to pre-pandemic levels. As such, the decrease in tuition and fee revenue has been significant. Additionally, the state is sending initial budget signals that it does not support funding the 22% increase the Higher Education Coordinating Commission (HECC) announced the community colleges would need to continue meeting current operations. Therefore, CCC's Board of Education approved a tiered tuition increase approach based on the

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Message

state level of funding. This increase in tuition will partially offset the revenue losses anticipated if the state does not increase community college support funding.

The tiered approach given for tuition rates this year are:

- An increase of \$6 per credit hour – from \$117 to \$123 per credit hour – if state funding comes in at \$750 million or less for community colleges.
- An increase of \$4 per credit hour – from \$117 to \$121 per credit hour – if state funding comes in more than \$750 million.

In either of these scenarios, this change in tuition keeps CCC amongst the lowest-cost community colleges in Oregon. At this time, the change in state funding for the upcoming 2023-25 biennium is still unknown as the state has yet to approve the Legislatively Adopted Budget.

The changes to student fees for fiscal year 2023-24 include:

- General Student Fee: Increase from \$6.00 to \$6.50 per credit hour
- Student Technology Fee: Increase from \$5.00 to \$6.50 per credit hour
- College Service Fee: No change

General Fund Expenditures

CCC is managing the stresses of a tight labor market and a highly inflationary environment. A challenge moving forward will be to align anticipated employment levels with uncertain levels of enrollment. In the short term, CCC has been holding positions vacant to realize salary savings to offset the loss in revenue.

Increases to CCC's health insurance and PERS rates were less than originally anticipated. The college is forecasting large increases in PERS rates over the next three-to-four biennia; however, the PERS reserve has been fully allocated in the current forecast. CCC also issued PERS pension bonds in August 2021 at favorable interest rates, which has partially offset further increases in the college's PERS costs.

CLACKAMAS COMMUNITY COLLEGE
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This year the college took more than \$1.5 million in strategic reductions, along making nearly \$500,000 in targeted investments, for a net budget reduction of over \$1 million. Some key positions and services in these strategic reductions and targeted investments were:

- **Strategic Reductions:** Shift shuttle services to an existing county operated shuttle; reduce annual transfers to capital reserves; eliminate five vacant positions where work had been absorbed elsewhere, shifted to part time, or vacated from an eliminated program; and reductions to various materials and travel budgets.
- **Targeted Investments:** Add new position for the Office of Diversity, Equity and Inclusion; add new position for Academic & Career Coach for undecided students; add new position for College Safety to address Emergency Management and Access Control; and convert a part-time videographer position into a full-time position.

Major Initiatives Related to Enrollment

Strategies to increase student recruitment and retention have been prioritized over the two past years. CCC launched its first Strategic Enrollment Management (SEM) plan, aligning efforts with CCC's strategic priorities.

CCC's admission efforts are multifaceted, ever-adapting to the current context, and calibrated to reach key audiences. Many students who do not persist in community college indicate it is due to non-academic circumstances. In recognition of this reality, the college provides emergency grants, a well-stocked food pantry, holistic support services in both remote and face-to-face modalities, a no-cost lending library, affordable textbooks through the bookstore and open educational resources, and, in its second year, a state-funded benefits navigator to connect students to social services and resources. The college has also established a partnership with Clackamas Volunteers in Medicine to operate out of the Oregon City campus and provide free services to students.

Employees across the college continue to participate in calling and email campaigns to students who do not enroll for a subsequent term, create opportunities for encouraging registration (e.g., Moodle announcements, Zoom backgrounds and email signatures), develop showcases to attract prospective students, and create space for advisors and navigators to connect with students in both face-to-face and remote classes to encourage registration and remind students of resources to support their education planning.

The college has surveyed students, and continues to survey students, on their preferred method of taking classes. We are adjusting how we deliver our curriculum and services based on what is best for the program and what our students say they need. In the coming year we will continue to try to find the right balance between in person, online, remote, or combinations of all of those modes to best meet student expectations.

CLACKAMAS COMMUNITY COLLEGE
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Accreditation and Planning

CCC is accredited through the Northwest Commission on Colleges and Universities (NWCCU). All colleges and universities accredited by NWCCU submit a series of reports over the course of a seven-year accreditation cycle and host a site visit for a team of peer reviewers at the conclusion of that seven-year cycle. Clackamas hosted its Year Seven site visit in April 2023 and will receive final results of that peer review process at an NWCCU Commission meeting in June 2023. After reaffirmation of accreditation, the college plans to use the upcoming seven-year accreditation cycle to continue development of structures and systems that are areas of focus for NWCCU standards, including strategic planning, assessment of student learning, and using indicators of student achievement to inform planning efforts.

Conclusion

The college has a long history of strong financial management; however, the continuation of an operating deficit has contributed to the use of reserve funds and one-time funding strategies to bridge the gap. The level of reserves will not be adequate in the future to manage the volatility of General Fund revenues; properly fund technology, equipment, and operations; and ensure the repayment of long-term debts. CCC, as in the past, will employ prudence and a strategic approach to contain costs and raise revenues, which will be critical to managing our challenging environment in the year to come.

Next Steps

The approved budget will be incorporated into the 2023-24 Adopted Budget and will be presented to the Board of Education on June 28, 2023. That that time 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

Jeff Shaffer

President

Vice President of Finance & Operations

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget in Total

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 45,360,262	\$ 42,741,262	\$ 40,289,982	Beginning fund balance	\$ 34,727,263	\$ 34,727,263	\$ 34,727,263
State revenue						
18,514,282	19,806,383	18,743,104	State community college support	20,388,653	20,388,653	20,388,653
7,683,721	2,449,753	750,000	State grants and contracts	2,250,000	2,250,000	2,250,000
2,514,456	2,695,196	1,700,000	State student financial aid	1,500,000	1,500,000	1,500,000
Local revenue						
28,583,276	28,940,374	35,004,988	Property taxes	35,417,123	35,417,123	35,417,123
12,701,031	11,678,724	13,542,315	Tuition	14,257,580	14,257,580	14,257,580
9,751,983	4,977,780	4,834,850	Fees	4,939,000	4,939,000	4,939,000
103,441	169,231	420,010	Sales of goods and services	290,000	290,000	290,000
1,687,159	1,175,661	1,893,054	Local grants and contracts	1,934,130	1,934,130	1,934,130
967,525	901,112	900,000	Local student financial aid	1,200,000	1,200,000	1,200,000
3,420,210	7,137,234	8,670,722	Other local revenue	8,532,861	8,532,861	8,532,861
Federal revenue						
11,126,815	7,798,180	11,500,000	Federal grants and contracts	10,000,000	10,000,000	10,000,000
5,970,208	9,369,874	5,550,867	Federal student financial aid	5,925,916	5,925,916	5,925,916
21,396	2,984,520	23,056	Other federal revenue	21,711	21,711	21,711
<u>103,045,503</u>	<u>100,117,513</u>	<u>103,532,966</u>	Total revenue	<u>106,656,974</u>	<u>106,656,974</u>	<u>106,656,974</u>
Other sources						
3,772,877	1,915,600	1,703,000	Transfers in	2,250,000	2,250,000	2,250,000
-	521,866	10,000	Sale of fixed assets	10,000	10,000	10,000
-	58,944,770	-	Proceeds from long-term debt	-	-	-
<u>3,772,877</u>	<u>61,382,236</u>	<u>1,713,000</u>	Total other sources	<u>2,260,000</u>	<u>2,260,000</u>	<u>2,260,000</u>
<u>\$ 152,178,642</u>	<u>\$ 204,241,011</u>	<u>\$ 145,535,948</u>	Total resources	<u>\$ 143,644,237</u>	<u>\$ 143,644,237</u>	<u>\$ 143,644,237</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 36,922,400	\$ 38,858,244	\$ 43,962,175	Wages and salaries	\$ 48,412,576	\$ 48,412,576	\$ 48,412,576
18,432,936	18,906,837	23,358,991	Payroll taxes and benefits	23,744,758	23,744,758	23,744,758
196,562	240,576	221,400	Retiree stipend	250,000	250,000	250,000
<u>55,551,898</u>	<u>58,005,657</u>	<u>67,542,566</u>	Total personnel services	<u>72,407,334</u>	<u>72,407,334</u>	<u>72,407,334</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget in Total

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			Materials and services			
1,498,583	2,959,239	3,315,715	Supplies	3,624,517	3,624,517	3,624,517
144,486	382,476	577,627	Travel	608,051	608,051	608,051
172,417	317,079	614,116	Training and staff development	624,000	624,000	624,000
280,037	372,653	373,727	Publicity and public relations	364,433	364,433	364,433
56,051	99,358	351,757	Printing and publications	333,311	333,311	333,311
1,886,892	2,098,733	3,025,417	Repair and maintenance	3,656,593	3,656,593	3,656,593
1,187,713	1,503,539	1,926,883	Utilities	1,902,922	1,902,922	1,902,922
540,565	545,510	581,267	Fees and dues	620,927	620,927	620,927
495,616	611,625	671,000	Insurance	770,000	770,000	770,000
4,315,453	2,860,524	3,918,850	Professional services	3,405,199	3,405,199	3,405,199
34,025	59,260	105,083	Cost of goods sold	125,000	125,000	125,000
14,974,843	16,371,273	12,019,065	Student/Institutional financial aid	12,493,757	12,493,757	12,493,757
650,818	1,062,001	1,000,000	WIA payments for student expenses	1,000,000	1,000,000	1,000,000
1,156,176	651,950	1,258,219	Other materials and services	950,093	950,093	950,093
<u>27,393,675</u>	<u>29,895,220</u>	<u>29,738,726</u>	Total materials and services	<u>30,478,803</u>	<u>30,478,803</u>	<u>30,478,803</u>
			Capital outlay			
442,732	316,119	1,567,800	Vehicles and equipment	1,505,000	1,505,000	1,505,000
44,214	44,628	97,500	Library collection	97,500	97,500	97,500
11,956,673	3,598,477	7,650,000	Buildings and infrastructure	3,100,000	3,100,000	3,100,000
-	1,800,000	-	Land	-	-	-
<u>12,443,619</u>	<u>5,759,224</u>	<u>9,315,300</u>	Total capital outlay	<u>4,702,500</u>	<u>4,702,500</u>	<u>4,702,500</u>
			Debt service			
6,185,000	7,980,000	10,957,806	Principal	12,088,253	12,088,253	12,088,253
4,090,314	4,802,401	5,707,123	Interest	5,020,626	5,020,626	5,020,626
<u>10,275,314</u>	<u>12,782,401</u>	<u>16,664,929</u>	Total debt service	<u>17,108,879</u>	<u>17,108,879</u>	<u>17,108,879</u>
<u>105,664,506</u>	<u>106,442,502</u>	<u>123,261,521</u>	Total expenditures	<u>124,697,516</u>	<u>124,697,516</u>	<u>124,697,516</u>
			Other uses			
3,772,877	1,915,600	1,703,000	Transfers out	2,250,000	2,250,000	2,250,000
-	-	19,887,767	Contingency	16,496,721	16,496,721	16,496,721
42,741,259	38,139,211	683,660	Ending fund balance	200,000	200,000	200,000
46,514,136	97,798,509	22,274,427	Total other uses	18,946,721	18,946,721	18,946,721
<u>\$ 152,178,642</u>	<u>\$ 204,241,011</u>	<u>\$ 145,535,948</u>	Total requirements	<u>\$ 143,644,237</u>	<u>\$ 143,644,237</u>	<u>\$ 143,644,237</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget by Fund Type**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2023-24 Budget
RESOURCES						
Beginning fund balance	\$ 15,418,000	\$ 10,742,128	\$ 2,557,135	\$ 5,425,000	\$ 585,000	\$ 34,727,263
State revenue						
State community college support	20,388,653	-	-	-	-	20,388,653
State grants and contracts	-	2,250,000	-	-	-	2,250,000
State student financial aid	-	1,500,000	-	-	-	1,500,000
Local revenue						
Property taxes	24,133,948	-	11,283,175	-	-	35,417,123
Tuition	14,257,580	-	-	-	-	14,257,580
Fees	1,188,750	3,678,250	-	-	72,000	4,939,000
Sales of goods and services	-	20,000	-	-	270,000	290,000
Local grants and contracts	521,130	913,000	-	-	500,000	1,934,130
Local student financial aid	-	1,200,000	-	-	-	1,200,000
Other local revenue	827,578	1,920,000	5,675,283	-	110,000	8,532,861
Federal revenue						
Federal grants and contracts	-	10,000,000	-	-	-	10,000,000
Federal student financial aid	-	5,925,916	-	-	-	5,925,916
Other federal revenue	-	21,711	-	-	-	21,711
Total revenue	<u>61,317,639</u>	<u>27,428,877</u>	<u>16,958,458</u>	<u>-</u>	<u>952,000</u>	<u>106,656,974</u>
Other sources						
Transfers in	-	700,000	-	1,550,000	-	2,250,000
Sale of fixed assets	10,000	-	-	-	-	10,000
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	<u>10,000</u>	<u>700,000</u>	<u>-</u>	<u>1,550,000</u>	<u>-</u>	<u>2,260,000</u>
Total resources	<u>\$ 76,745,639</u>	<u>\$ 38,871,005</u>	<u>\$ 19,515,593</u>	<u>\$ 6,975,000</u>	<u>\$ 1,537,000</u>	<u>\$ 143,644,237</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 39,989,439	\$ 7,965,919	\$ -	\$ -	\$ 457,218	\$ 48,412,576
Payroll taxes and benefits	19,466,056	4,119,106	-	-	159,596	23,744,758
Retiree stipend	-	250,000	-	-	-	250,000
Total personnel services	<u>59,455,495</u>	<u>12,335,025</u>	<u>-</u>	<u>-</u>	<u>616,814</u>	<u>72,407,334</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget by Fund Type**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2023-24 Budget
Materials and services						
Supplies	907,114	1,867,803	-	800,000	49,600	3,624,517
Travel	224,418	325,484	-	-	58,149	608,051
Training and staff development	414,000	204,000	-	-	6,000	624,000
Publicity and public relations	340,483	21,700	-	-	2,250	364,433
Printing and publications	254,108	73,703	-	-	5,500	333,311
Repair and maintenance	2,024,781	1,065,812	-	500,000	66,000	3,656,593
Utilities	1,894,322	8,250	-	-	350	1,902,922
Fees and dues	581,677	36,000	-	-	3,250	620,927
Insurance	730,000	40,000	-	-	-	770,000
Professional services	1,298,784	896,165	-	800,000	410,250	3,405,199
Cost of goods sold	-	65,000	-	-	60,000	125,000
Student/Institutional financial aid	21,017	12,472,740	-	-	-	12,493,757
WIA payments for student expenses	-	1,000,000	-	-	-	1,000,000
Other materials and services	420,159	529,622	-	-	312	950,093
Total materials and services	<u>9,110,863</u>	<u>18,606,279</u>	<u>-</u>	<u>2,100,000</u>	<u>661,661</u>	<u>30,478,803</u>
Capital outlay						
Vehicles and equipment	-	450,000	-	1,000,000	55,000	1,505,000
Library collection	77,500	20,000	-	-	-	97,500
Buildings and infrastructure	-	600,000	-	2,500,000	-	3,100,000
Total capital outlay	<u>77,500</u>	<u>1,070,000</u>	<u>-</u>	<u>3,500,000</u>	<u>55,000</u>	<u>4,702,500</u>
Debt service						
Principal	-	-	12,088,253	-	-	12,088,253
Interest	-	-	5,020,626	-	-	5,020,626
Total debt service	<u>-</u>	<u>-</u>	<u>17,108,879</u>	<u>-</u>	<u>-</u>	<u>17,108,879</u>
Total expenditures	<u>68,643,858</u>	<u>32,011,304</u>	<u>17,108,879</u>	<u>5,600,000</u>	<u>1,333,475</u>	<u>124,697,516</u>
Other uses						
Transfers out	1,250,000	-	-	1,000,000	-	2,250,000
Contingency	6,851,781	6,859,701	2,206,714	375,000	203,525	16,496,721
Ending fund balance	-	-	200,000	-	-	200,000
Total other uses	<u>8,101,781</u>	<u>6,859,701</u>	<u>2,406,714</u>	<u>1,375,000</u>	<u>203,525</u>	<u>18,946,721</u>
Total requirements	<u>\$ 76,745,639</u>	<u>\$ 38,871,005</u>	<u>\$ 19,515,593</u>	<u>\$ 6,975,000</u>	<u>\$ 1,537,000</u>	<u>\$ 143,644,237</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	\$ 59,455,495	\$ 9,110,863	\$ 77,500	\$ -	\$ 1,250,000
Special Revenue Funds					
Unrestricted operations	2,928,253	664,437	100,000	-	-
Student technology & general student fees	700,909	1,031,691	-	-	-
Externally restricted	7,679,223	15,504,007	370,000	-	-
Reserve funds	1,026,640	1,406,144	600,000	-	-
Debt Service Fund	-	-	-	17,108,879	-
Capital Projects Funds					
Restricted	-	-	-	-	1,000,000
Unrestricted	-	2,100,000	3,500,000	-	-
Proprietary Funds					
Enterprise funds	501,151	517,661	-	-	-
Internal service fund	115,663	144,000	55,000	-	-
Total appropriations	\$ 72,407,334	\$ 30,478,803	\$ 4,702,500	\$ 17,108,879	\$ 2,250,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 6,851,781	\$ 76,745,639	\$ -	\$ 76,745,639
Special Revenue Funds				
Unrestricted operations	969,869	4,662,559	-	4,662,559
Student technology & general student fees	285,400	2,018,000	-	2,018,000
Externally restricted	2,278,397	25,831,627	-	25,831,627
Reserve funds	3,326,035	6,358,819	-	6,358,819
Debt Service Fund	2,206,714	19,315,593	200,000	19,515,593
Capital Projects Funds				
Restricted	-	1,000,000	-	1,000,000
Unrestricted	375,000	5,975,000	-	5,975,000
Proprietary Funds				
Enterprise funds	128,188	1,147,000	-	1,147,000
Internal service fund	75,337	390,000	-	390,000
Total appropriations	<u>\$ 16,496,721</u>	<u>\$ 143,444,237</u>	<u>\$ 200,000</u>	<u>\$ 143,644,237</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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	\$31,294,115	\$ 6,428,819	\$ 8,291,927	\$ -	\$22,628,997	\$ -
Special Revenue Funds						
Fee Fund	2,671,190	65,000	56,500	-	-	-
Innovation Fund	250,000	400,000	150,000	-	100,000	-
Student Technology Fund	-	1,000,000	-	-	-	-
Intramurals and Athletics Fund	-	-	435,000	-	-	-
Student Life and Leadership Fund	-	-	119,600	-	-	-
Computer Lab Fund	-	178,000	-	-	-	-
Student Financial Aid Fund	-	-	-	8,618,230	-	-
Grants and Contracts Fund	8,214,250	4,629,850	1,493,500	-	597,400	-
Retirement Fund	-	-	-	-	960,300	-
Insurance Reserve Fund	-	-	-	-	275,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,797,484	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	-
Staff Computer Replacement Fund	127,000	41,000	49,000	-	83,000	-
Equipment Replacement Fund	1,350,000	30,000	30,000	-	90,000	-
Major Maintenance Fund	-	-	-	-	-	3,800,000
Proprietary Funds						
Bookstore Fund	-	-	461,643	-	-	-
Customized Training Fund	435,169	-	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	122,000	-
Internal Service Fund	-	-	-	-	314,663	-
Total	<u>\$44,341,724</u>	<u>\$12,772,669</u>	<u>\$11,087,170</u>	<u>\$ 8,618,230</u>	<u>\$26,968,844</u>	<u>\$ 3,800,000</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget by Function

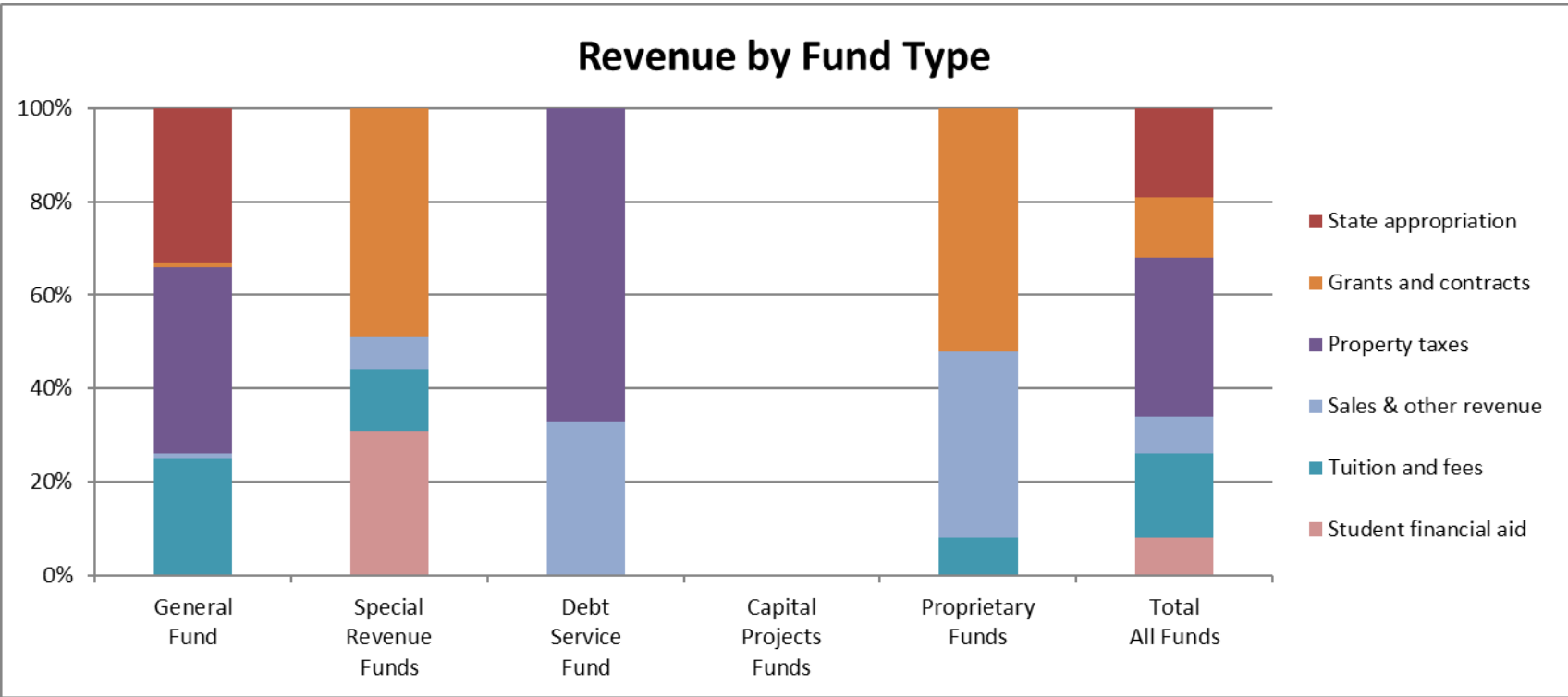
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,250,000	\$ 6,851,781	\$ 76,745,639	\$ -	\$ 76,745,639
Special Revenue Funds						
Fee Fund	-	-	919,869	3,712,559	-	3,712,559
Innovation Fund	-	-	50,000	950,000	-	950,000
Student Technology Fund	-	-	50,000	1,050,000	-	1,050,000
Intramurals and Athletics Fund	-	-	55,000	490,000	-	490,000
Student Life and Leadership Fund	-	-	170,400	290,000	-	290,000
Computer Lab Fund	-	-	10,000	188,000	-	188,000
Student Financial Aid Fund	-	-	408,397	9,026,627	-	9,026,627
Grants and Contracts Fund	-	-	1,870,000	16,805,000	-	16,805,000
Retirement Fund	-	-	309,700	1,270,000	-	1,270,000
Insurance Reserve Fund	-	-	15,264	290,264	-	290,264
PERS Reserve Fund	-	-	3,001,071	3,001,071	-	3,001,071
Technology Infrastructure & Software Implementation Fund	-	-	-	1,797,484	-	1,797,484
Debt Service Fund	17,108,879	-	2,206,714	19,315,593	200,000	19,515,593
Capital Projects Funds						
Capital Projects (Bond) Fund	-	1,000,000	-	1,000,000	-	1,000,000
Staff Computer Replacement Fund	-	-	25,000	325,000	-	325,000
Equipment Replacement Fund	-	-	150,000	1,650,000	-	1,650,000
Major Maintenance Fund	-	-	200,000	4,000,000	-	4,000,000
Proprietary Funds						
Bookstore Fund	-	-	53,357	515,000	-	515,000
Customized Training Fund	-	-	69,831	505,000	-	505,000
Environmental Learning Center Fund	-	-	5,000	127,000	-	127,000
Internal Service Fund	-	-	75,337	390,000	-	390,000
Total	\$ 17,108,879	\$ 2,250,000	\$ 16,496,721	\$ 143,444,237	\$ 200,000	\$ 143,644,237

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**

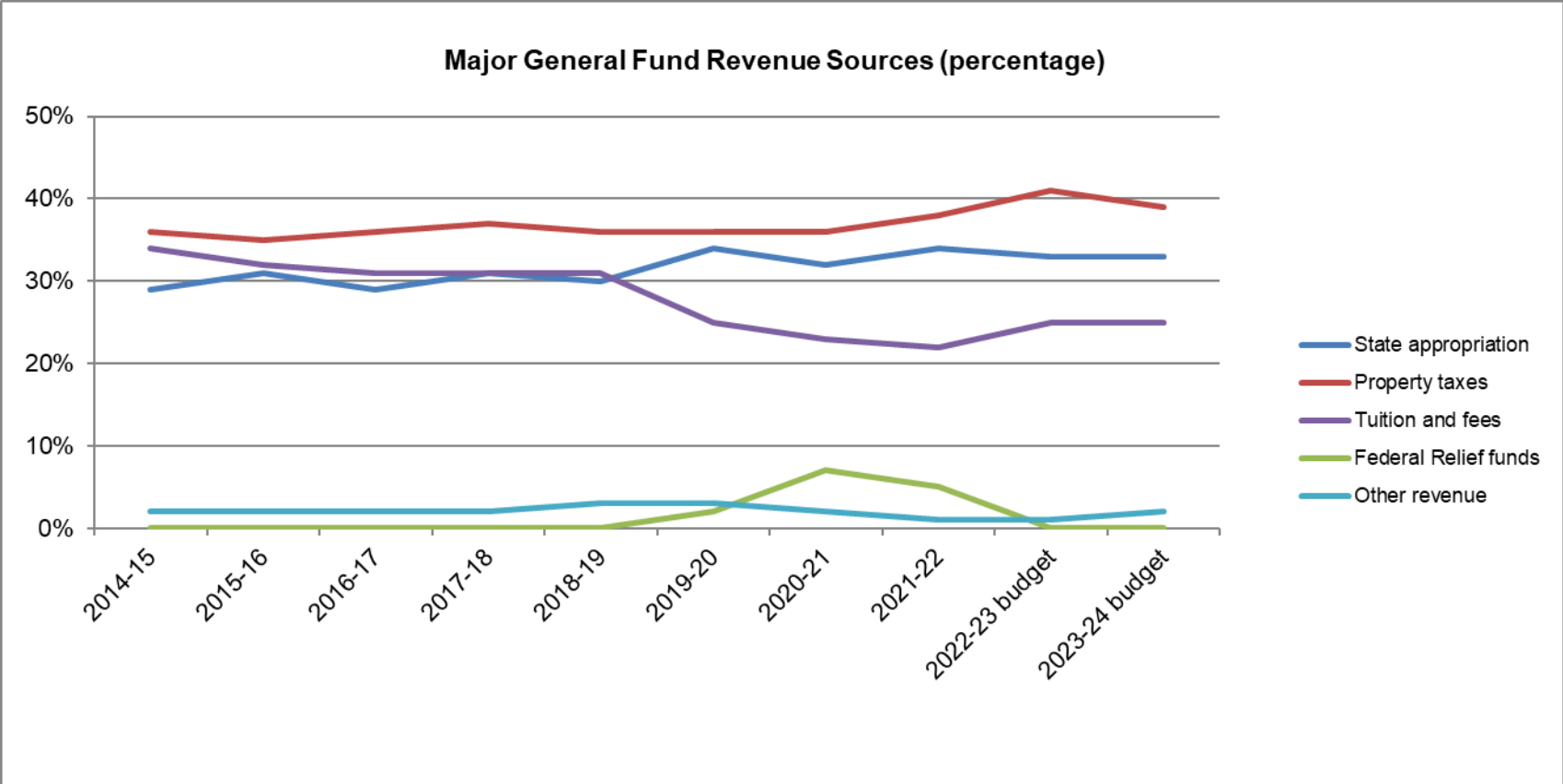
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



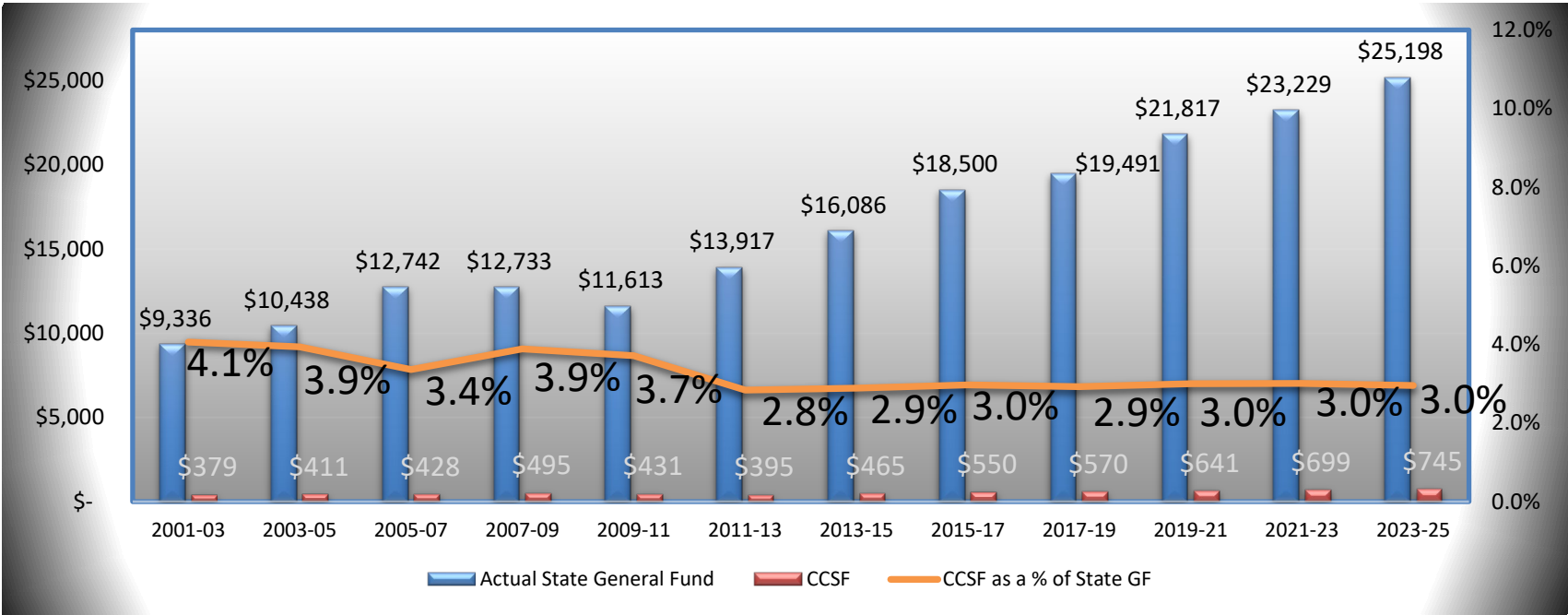
**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2023-24 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 has been positive since the Great Recession, in which there was a sharp decline in state funding, unfortunately, increases in the state general fund have not historically translated into increases in the CCSF. Through much of the 1990s up until the 2001-03 biennium, the base CCSF was around 4% to 4.1% of state general fund appropriations. For the 2023-25 biennium, it is closer to 3.0%.

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**

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.

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
General Fund	\$20,412,061	\$21,362,457	\$22,128,126	\$23,356,340	\$24,133,948
Change in assessed value	4.4%	5.0%	4.3%	4.6%	4.5%
Debt Service Fund	\$ 6,673,991	\$ 7,220,819	\$ 6,812,248	\$11,648,648	\$11,283,175

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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			
2023-24 budget	\$123	\$ 6	5%	5,000	238	5%		
2022-23 budget	117	6	5%	4,762	227	5%		
2021-22	111	3	3%	4,535	(194)	-4%	18,842	4.2
2020-21	108	5	5%	4,729	(846)	-15%	17,625	3.7
2019-20	103	3	3%	5,575	(681)	-11%	21,652	3.9
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

The forecast assumes a 5% increase in enrollment in the current year, then an additional 5% increase in enrollment next year.

Tuition revenue is:

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Tuition revenue	\$ 13,739,912	\$12,557,424	\$14,650,008	\$15,330,311
Less tuition waivers	(1,038,881)	(878,700)	(1,107,693)	(1,072,731)
Revenue net of waivers	<u>\$ 12,701,031</u>	<u>\$ 11,678,724</u>	<u>\$ 13,542,315</u>	<u>\$ 14,257,580</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2020-21 Actual	2021-22 Actual	2022-23 Adopted Budget	2023-24 Budget
Per credit hour				
General student fee	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.50
Technology student fee	5.50	5.50	5.00	6.50
Per term				
College services fee	30.00	30.00	30.00	30.00
Revenue				
General student fee	728,532	644,055	703,000	773,000
Technology student fee	699,749	577,689	625,000	800,000
College services fee	361,382	382,660	418,000	414,750
Course fees	2,412,144	2,743,440	2,507,500	2,245,250
Service fees	553,167	660,640	581,350	704,250
Total revenue	<u>\$ 4,754,974</u>	<u>\$ 5,008,484</u>	<u>\$ 4,834,850</u>	<u>\$ 4,937,250</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 in the classrooms and related technology infrastructure that supports classroom learning and wireless technology.

The college services fee is dedicated to selected student services, including transportation support for students, transcripts, graduation supplies, and enhanced services of college safety. Service fees are paid by students or other users for services beyond the normal processes, including fees for payment plans, late payments, collection costs, facility rental and other miscellaneous fees.

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis

Grants and Contracts

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. The 2023-24 budget includes extra appropriation in order to budget a placeholder for any unexpected large federal grants that get awarded to the college throughout the fiscal year.

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, 2005 and 2020 PERS bonds.

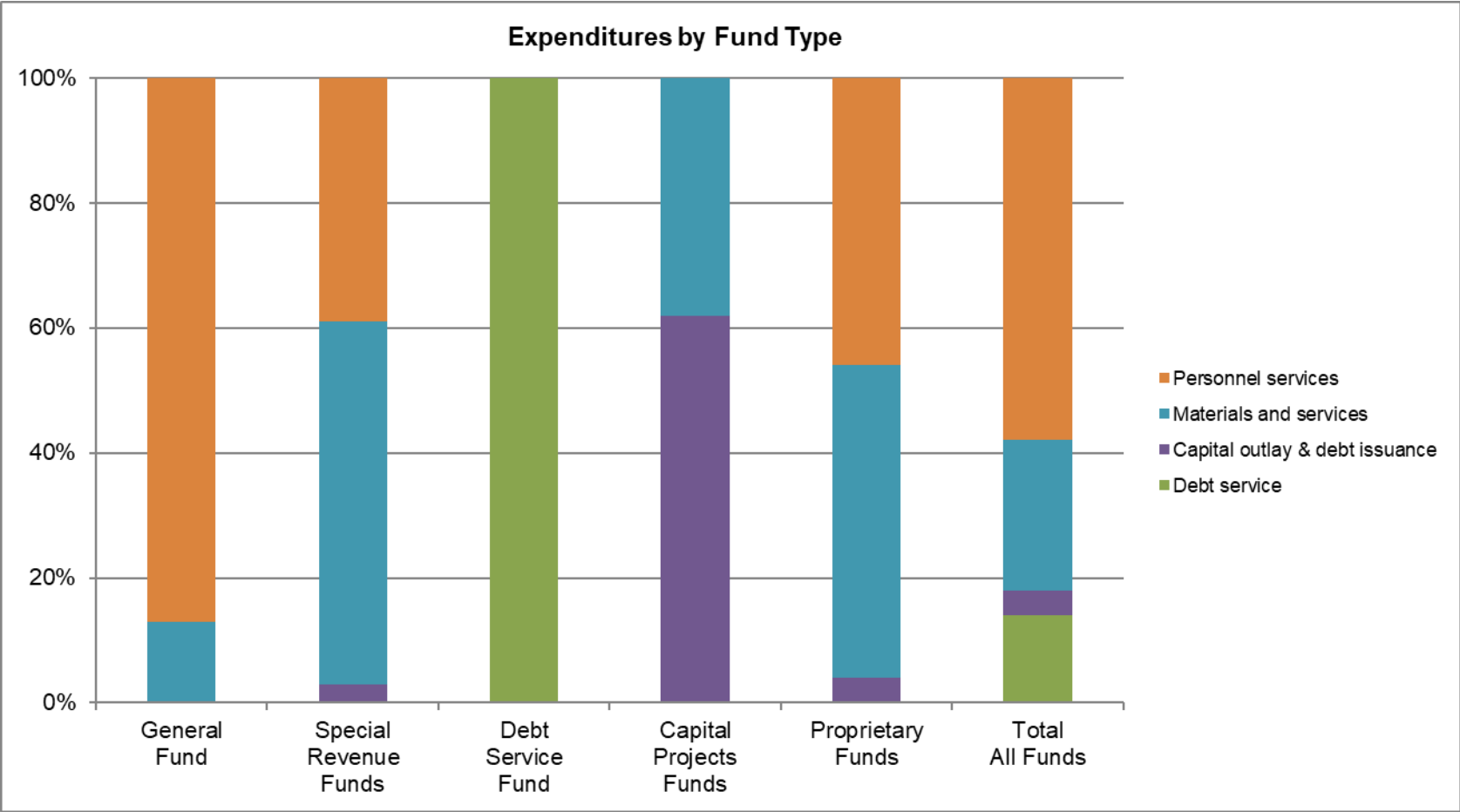
Student financial aid

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 \$5.4 million, and federal direct loans, which totaled \$4.5 million in 2021-22. 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
2023-24 BUDGET
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2023-24 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.

	2022-23 Adopted Budget		2023-24 Adopted Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	53.00	\$ 6,919,124	53.00	\$ 7,422,937	-	0%	\$ 503,813	7%
Admin Professional	9.60	889,584	10.60	1,053,542	1.00	10%	163,958	18%
Full-time faculty	131.00	11,855,402	130.00	12,736,578	(1.00)	-1%	881,176	7%
Classified	203.05	13,800,185	204.00	14,767,981	0.95	0%	967,796	7%
Total budgeted by position	396.65	33,464,295	397.60	35,981,038	0.95	0%	2,516,743	8%
Budgeted as total \$ amount								
Associate Faculty	167.52	7,517,971	158.40	7,724,359	(9.12)	-5%	206,388	3%
Part-time administrative	0.36	41,500	0.36	45,000	-	0%	3,500	8%
Part-time classified & students	38.11	1,500,179	34.98	1,383,063	(3.13)	-8%	(117,116)	-8%
Total budgeted by type	602.64	42,523,945	591.34	45,133,460	(11.30)	-2%	2,609,515	6%
Placeholder not budgeted by type*		1,438,230		3,279,116			1,840,886	
Total		\$43,962,175		\$48,412,576			\$ 4,450,401	

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

The primary changes in overall, budgeted full-time employees displayed in the graph on the next page are as follows:

- Two administrative positions were eliminated, and one administrative limited duration, Customized Training position ended, two positions were reclassified, and one new administrative grant position was created, netting out to remain at 53 FTE.
- One full-time faculty position (a Clinical Lab Assistant) was eliminated reducing full-time faculty from 131 to 130 FTE.
- Four new classified or admin professional positions were created as strategic additions, while three positions were eliminated through reductions, and a net +0.95 FTE between new grants and ending grants combined to a two position increase overall.

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**

The change in position FTEs follows.

	Admin- istrative	Admin Professional	Full-time Faculty	Classified	Total Positions
2022-23 adopted budget	53.00	9.60	131.00	203.05	396.65
Proposed Changes:					
New positions		1.00		3.00	4.00
Position Eliminated from Budget Reduction	(2.00)			(3.00)	(5.00)
Position Opening Request (POR) process			(1.00)		(1.00)
Reclassified/Promoted positions	2.00			-	2.00
Enterise funded positions w/funding eliminated	(1.00)				(1.00)
Grant-funded & temporary positions	1.00			0.95	1.95
Total change	-	1.00	(1.00)	0.95	0.95
2023-24 budget	<u>53.00</u>	<u>10.60</u>	<u>130.00</u>	<u>204.00</u>	<u>397.60</u>

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2022-23 Adopted Budget		2023-24 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 3,175,637	7.5%	\$ 3,402,017	7.5%
PERS	3,844,937	9.0%	4,032,430	8.9%
Self-assessed PERS for pension bonds	6,969,098	16.4%	6,983,995	15.5%
Insurances (health, dental, disability, life)	6,893,384	16.2%	7,918,768	17.5%
Workers compensation	170,040	0.4%	113,936	0.3%
Unemployment	210,681	0.5%	32,282	0.1%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	21,263,777	<u>50.0%</u>	22,483,428	<u>49.8%</u>
Placeholders in Innovation and Grants and Contracts funds	1,424,014		1,261,330	
FICA and health insurance in Retirement Fund	892,600		710,300	
Total taxes and benefits	<u>\$23,580,391</u>		<u>\$24,455,058</u>	

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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. Since we're entering an odd numbered year, the rates will change from the current year. The July 1, 2023 rates are as follows:

	Effective July 1, 2022			Effective July 1, 2023			Increase		
	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds
Employer rate	7.09%	3.40%	16.90%	6.24%	3.05%	16.90%	-0.85%	-0.35%	0.00%
Employee rate paid by College	6.00%	6.00%	0.00%	6.00%	6.00%	0.00%			
Total paid to PERS as % of wages	<u>13.09%</u>	<u>9.40%</u>	<u>16.90%</u>	<u>12.24%</u>	<u>9.05%</u>	<u>16.90%</u>			

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4% each biennium, but were mitigated for 2023-25 due to strategic issuance of pension bonds at historically low rates in 2021. 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 directly to PERS, the college charges itself an additional amount from 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.

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow. Primary changes from last year is the ending of our 2014 capital bond projects, which were completed in 2022-23.

	2022-23 Adopted Budget	2023-24 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 8,954,330	\$ 9,110,863	\$ 156,533
Special Revenue Funds	17,800,967	18,606,279	805,312
Capital Projects Funds			
Capital Projects (Bond) Fund	836,577		(836,577)
All other capital projects funds	1,700,000	2,100,000	400,000
Proprietary Funds	446,852	661,661	214,809
Total	<u>\$ 29,738,726</u>	<u>\$ 30,478,803</u>	<u>\$ 740,077</u>
Capital Outlay			
General Fund	\$ 117,500	\$ 77,500	\$ (40,000)
Special Revenue Funds	1,570,000	1,070,000	(500,000)
Capital Projects Funds			-
Capital Projects (Bond) Fund	4,150,000		(4,150,000)
Major Maintenance Fund	2,500,000	2,500,000	-
All other capital projects funds	875,000	1,000,000	125,000
Proprietary Funds	102,800	55,000	(47,800)
Total	<u>\$ 9,315,300</u>	<u>\$ 4,702,500</u>	<u>\$ (4,612,800)</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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.

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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.

	2022-23 Adopted Budget	2023-24 Budget	Increase (Decrease)
General Fund	\$ 7,623,317	\$ 6,851,781	\$ (771,536)
Special Revenue Funds	7,321,143	6,859,701	(461,442)
Debt Service Fund			
Pension obligation bonds	3,696,940	2,206,714	(1,490,226)
Capital Projects Funds	1,003,000	375,000	(628,000)
Proprietary Funds	243,367	203,525	(39,842)
Total contingency	<u>\$ 19,887,767</u>	<u>\$ 16,496,721</u>	<u>\$ (3,391,046)</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
2023-24 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

	2022-23 Adopted Budget	2023-24 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ -	\$ -
Technology Infrastructure and Software Implementation Fund	83,660	-	(83,660)
Debt Service Fund			
General obligation bonds	200,000	200,000	-
Proprietary Funds			
Bookstore Fund	400,000	-	(400,000)
Total unappropriated ending fund balance	<u>\$ 683,660</u>	<u>\$ 200,000</u>	<u>\$ (483,660)</u>

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.

PLANNING AND POLICIES

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CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Planning and Assessment

The CCC Strategic Plan codifies the College’s intentional focus on opportunities and needs that are considered most urgent or significant, and outlines a plan for response.

A new strategic plan was launched at the beginning of the 2021-22 school year. This new plan includes updates to the College’s mission, vision, values, and strategic priorities. Information about the plan itself—including updates regarding implementation—are available online at <https://www.clackamas.edu/strategic-planning>.

The College’s new strategic priorities follow below (definitions follow the name of each priority):

Excellence in Teaching and Learning

Lead and support ongoing development and improvement of equitable innovative and responsive learning environments for students and employees

Holistic Student Support

Collaborate with students both in and out of the classroom to understand and respond to their needs and goals

Diversity, Equity, and Inclusion

Attract, retain, and uplift systemically non-dominant students and employees.

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Planning and Assessment

Organizational Health

Strengthen our organizational culture, our systems, and our stewardship of resources in order to better empower employees to fulfill our central mission: serving the community with high-quality education and training

Community Connections

Cultivate and nurture responsive and sustainable community relationships

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 build a data-informed foundation for planning. This includes reviewing academic assessment and service-area assessment reports, and collaboration with the College's Institutional Research staff to perform an environmental scan. Faculty and staff use assessment results in combination with 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.
2. Units are then asked to use this foundational 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.

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Planning and Assessment

3. 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 faculty in the Center for Teaching and Learning, and members of the College's Assessment Committee, 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.

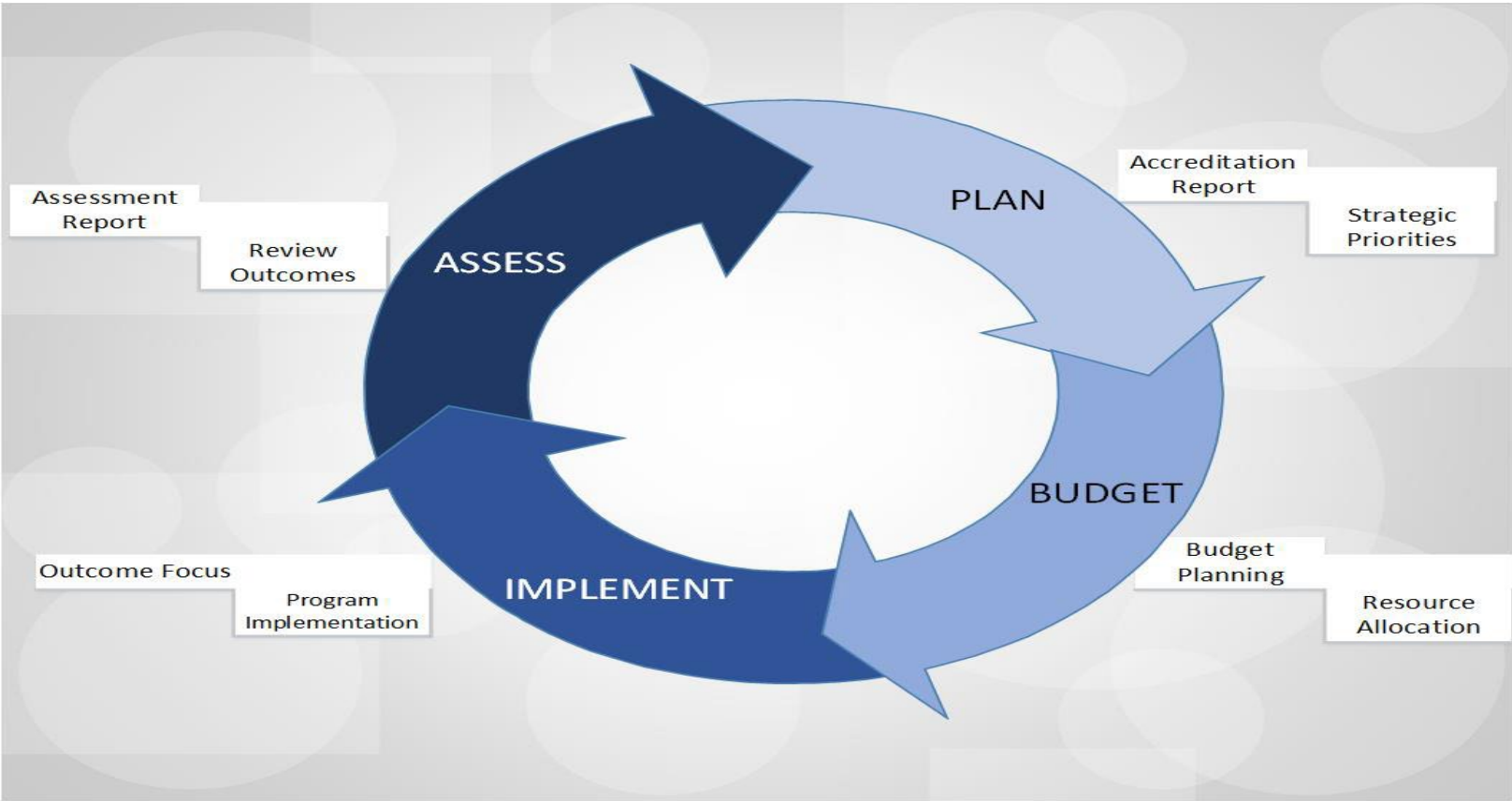
Following completion of unit planning, the college's Business Services department compiles the budget requests submitted for consideration via the unit planning process. Where new activities are funded, the cycle begins again: units fold new activities into ongoing assessment plans and reports, and use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

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 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 2023-24 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

The Dean of Business Services and Vice President of Finance and Operations 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

CLACKAMAS COMMUNITY COLLEGE
2023-24 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 2023-24 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 five new 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): Receives \$746 million for 2023-25.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2021-22 or 4.5%. Assumptions are updated in late January when 2022-23 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs is assumed to increase 5% in 2022-23, then increases by another 5% in FY 2023-24.
- Tuition: Increase in-state \$6 per credit hour to \$123; out-of-state and international increased \$12 per credit hour to \$283.

Expenditures

- PERS: Rates remain relatively stable with similar rates for FY 2023-25 at 27% of wages for FY 2023-24.

Transfers

- Use the entire PERS Reserve Fund balance over the following two years 2023-24 and 2024-25.
- Decrease transfer out to Insurance Reserve Fund from \$100,000 to \$50,000.
- Decrease transfer out to Innovation Fund from \$250,000 to \$150,000.
- Decrease transfer out to Equipment Fund from \$250,000 to \$150,000.
- Decrease transfer out to Major Maintenance Fund from \$500,000 to \$300,000.

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

In prior years, there were numerous mechanisms and dates for requesting resources. For this budget, requests for additional department funding were funneled through a single 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 needs, along with building remodels and space allocations
- Course fees and other revenue

Additionally, budget reduction proposals were submitted by budget managers through a uniform template that was developed by our Budget Advisory Group to ask key impact questions at the time they were filling out proposals.

Traditionally, all requests would be submitted 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

In 2021, the Budget Advisory Group (BAG) identified impactful areas where the budget development and BAG process could be improved.

Some of those key opportunity areas included:

- Better alignment with the interim DEI (diversity, equity, and inclusion) framework to inform decision-making
- Better alignment with the strategic plan

The budget advisory group DEI subcommittee refined and enhanced the previously used framework and developed guiding principles to help assess proposals and make recommendations for the 2023-2024 budgeting process. Budget submissions were reviewed by the BAG through guiding principle subgroups (Equity, Data, Student Centered and Operationally Efficient and Effective) that applied the guiding principles to the budget proposals. This process allowed the BAG to provide a more robust assessment of each proposal for executive team consideration. The continuous improvement approach that the BAG utilized for trying out a new process this year, making improvements along the way, and enabling continual improvements to next year's process.

CLACKAMAS COMMUNITY COLLEGE
2023-24 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
2023-24 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
2023-24 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
2023-24 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 annual comprehensive 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
2023-24 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
2023-24 BUDGET
Budget Law, Format, and Financial Policies

Audit

The college prepares an annual comprehensive 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 and sensitive equipment costing \$1,000 or more. Sensitive equipment includes items such as laptops, Chromebooks, 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
2023-24 BUDGET
Budget Calendar**

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

	M	T	W	T	F		
September				1	2	Sep. 6	DEI BAG: Process improvement session/Opportunity statement
	5	6	7	8	9	Sep. 7	BAG: Expectations/Recommendations/Community agreement discussions
	12	13	14	15	16	Sep. 21	BOE:
	19	20	21	22	23		
	26	27	28	29	30		
October	3	4	5	6	7	Oct. 5	DEI BAG: Process improvement session/Opportunity statement
	10	11	12	13	14	Oct. 19	BOE:
	17	18	19	20	21	Oct. 27	BAG: Guiding principles
	24	25	26	27	28		
	31						
November		1	2	3	4	Nov. 1	DEI BAG: Process improvement session/Opportunity statement
	7	8	9	10	11	Nov. 10	BAG: Budget Forecast Update
	14	15	16	17	18	Nov. 14	ALL Staff: Budget Forecast Update
	21	22	23	24	25	Nov. 16	BOE: Budget Forecast Update/Budget Work Session
	28	29	30			Nov. 16	DEI BAG: Process improvement session/Opportunity statement
December				1	2	Dec. 8	BAG: Proposal assessment tool discussion
	5	6	7	8	9	Dec. (mid)	Governor's Proposed Budget announced
	12	13	14	15	16	Dec. 14	BOE: Audit Report
	19	20	21	22	23		

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Calendar**

M	T	W	T	F
26	27	28	29	30

January

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

- Jan. 11 DEI BAG: Process improvement session/Opportunity statement
- Jan. 12 BAG: Approach overview and practice of proposal assessment tool
- Jan. 18 BOE:
- Jan. 26 BAG: Approach overview and practice of proposal assessment tool

February

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

- Feb. 9 BAG: Proposal Q&A/Subgroup Session
- Feb. 15 BOE: First Read of Budget Principles
- Feb. 23 BAG: Subgroup Session Cont.

March

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

- Mar. 9 BAG: Overview of subgroup work
- Mar. 15 BOE: Second Read of Budget Principles/First read of tuition
- Mar. 23 BAG: Process Q&A/Summary of recommendations advancing to next stage
- Mar. 31 All Staff: Budget Message

April

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

- Apr. 6 All-Staff Budget Forum
- Apr. TBD College's Proposed Budget
- Apr. 19 BOE: Final Tuition Recommendations
- Apr. 20 BAG: Process Summary and Next Steps

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Calendar**

M T W T F

May

1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

May. 10 BOE: Budget Committee Meeting 1
 May. 17 BOE: Budget Committee Meeting 2
 May. TBD All Staff: Final Budget Message

June

			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

Jun. 28 BOE: Public Hearing/Adopt Budget

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PERSONNEL

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**CLACKAMAS COMMUNITY COLLEGE
2032-24 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 (FLSA). Administrative professional employees are non-exempt FLSA covered in a bargaining unit. Full-time faculty are faculty in that bargaining unit. Classified includes staff in the classified bargaining unit and grant-funded non-exempt employees working half-time or more who are excluded from the bargaining unit. Associate 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.

		2022-23 Budget					2023-24 Budget					
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
GENERAL FUND												
EXECUTIVE												
50132	President	1.00	-	1.00	-	2.00	1.00	1.00	-	-	-	2.00
50112	College Relations and Marketing	1.00	-	5.75	-	6.75	1.00	-	-	6.75	-	7.75
50129	Office of Diversity, Equity & Inclusion	1.00	-	-	-	1.00	1.00	1.00	-	-	-	2.00
50500	Foundation	1.00	-	3.00	-	4.00	2.00	-	-	3.00	-	5.00
Total Executive		4.00	-	9.75	-	13.75	5.00	2.00	-	9.75	-	16.75
INSTRUCTION AND STUDENT SERVICES												
Instruction & Student Services Administration												
10097	Instructional Control	-	-	-	1.02	1.02	-	-	-	-	1.01	1.01
50118	Instruction and Student Services	1.00	-	1.00	0.81	2.81	1.00	1.00	-	-	0.81	2.81
Total Instruction and Student Services Admin		1.00	-	1.00	1.83	3.83	1.00	1.00	-	-	1.82	3.82
Academic Foundations and Connections												
10002	Skills Development	-	4.00	0.75	1.07	5.82	-	-	4.00	0.75	1.79	6.54
10029	English	-	11.00	-	9.62	20.62	-	-	12.00	-	8.92	20.92
10031	English for Speakers of Other Languages	-	4.00	1.00	3.42	8.42	-	-	4.00	1.00	3.41	8.41
10038	Health/Physical Education/Athletics	1.00	4.00	2.00	8.21	15.21	1.00	-	4.00	2.00	8.17	15.17
10056	Mathematics	-	10.00	-	12.89	22.89	-	-	9.00	-	11.72	20.72
20700	Learning Center	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
30095	Counseling	-	4.00	-	2.67	6.67	-	-	4.00	-	1.66	5.66
30097	Recruitment and Admissions	1.00	-	3.00	-	4.00	1.00	-	-	3.00	-	4.00
30098	Student and Academic Support Services	1.00	-	14.75	0.14	15.89	1.00	-	-	15.75	0.14	16.89

**CLACKAMAS COMMUNITY COLLEGE
2032-24 BUDGET
Personnel FTEs**

		2022-23 Budget					2023-24 Budget					
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
Academic Foundations & Connections (continued)												
30099	Enrollment and Graduation Services	1.00	-	7.50	-	8.50	1.00	-	-	7.50	-	8.50
30100	Student Life and Leadership	1.00	-	1.00	0.27	2.27	1.00	-	-	2.00	0.27	3.27
30104	Academic Foundations and Connections	3.00	-	9.50	-	12.50	3.00	-	-	9.00	-	12.00
30111	Office of Financial Aid and Scholarships	1.00	-	8.00	-	9.00	1.00	-	-	7.00	-	8.00
30200	Student Services Enhancements	-	-	2.15	-	2.15	-	-	-	1.50	-	1.50
	Total Academic Foundations and Connections	9.00	37.00	50.65	38.29	134.94	9.00	-	37.00	50.50	36.08	132.58
Arts and Sciences												
10004	Art	-	4.00	0.44	4.25	8.69	-	-	4.00	0.44	4.31	8.75
10013	Business	-	5.00	-	10.77	15.77	-	-	5.00	-	10.38	15.38
10016	Communications and Theatre Arts	-	6.00	-	3.31	9.31	-	-	6.00	-	2.29	8.29
10017	Computer Science	-	4.00	0.56	4.93	9.49	-	-	4.00	0.56	4.24	8.80
10028	Engineering Sciences	-	4.00	-	0.63	4.63	-	-	4.00	-	0.62	4.62
10035	World Languages	-	3.00	-	2.20	5.20	-	-	3.00	-	2.19	5.19
10039	Horticulture	-	4.00	0.91	2.08	6.99	-	-	4.00	0.91	2.07	6.98
10057	Music	-	3.00	-	3.63	6.63	-	-	3.00	-	3.61	6.61
10066	Science	-	13.00	1.96	11.55	26.51	-	-	13.00	1.96	12.22	27.18
10074	Social Sciences	-	6.00	-	8.80	14.80	-	-	7.00	-	8.76	15.76
20082	Arts and Sciences	2.00	-	8.00	-	10.00	2.00	-	-	8.00	-	10.00
	Total Arts and Sciences	2.00	52.00	11.87	52.15	118.02	2.00	-	53.00	11.87	50.69	117.56

**CLACKAMAS COMMUNITY COLLEGE
2032-24 BUDGET
Personnel FTEs**

		2022-23 Budget				2023-24 Budget						
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate 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	-	1.00	0.47	3.47	3.00	-	-	1.00	0.46	4.46
20088	Center for Teaching and Learning	-	2.00	-	5.50	7.50	-	-	2.00	-	6.19	8.19
20089	Library	-	4.00	2.00	2.64	8.64	-	-	4.00	2.00	1.63	7.63
20097	Applied Technology	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
20098	Grants Development	1.00	-	-	-	1.00	1.00	-	-	-	-	1.00
20099	Online Learning	-	-	2.00	0.40	2.40	-	-	-	2.00	0.39	2.39
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	-	2.00	-	3.00
50128	Event and Conference Services	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	-	1.50	-	2.50
Total Institutional Effectiveness and Planning		5.83	6.00	13.50	9.01	34.34	6.83	-	6.00	13.50	8.67	35.00
Technology, Applied Science & Public Servcs												
10001	Health Sciences	1.00	10.00	1.00	6.47	18.47	2.00	-	9.00	1.00	5.77	17.77
10007	Automotive and Welding Department	-	10.00	3.00	4.91	17.91	-	-	10.00	3.00	5.34	18.34
10018	Community Education	-	-	0.75	0.59	1.34	-	-	-	0.75	0.58	1.33
10020	Customized Training and Development Services	1.00	1.79	2.00	0.34	5.13	1.00	-	1.79	2.00	0.70	5.49
10033	Education, Human Services and Criminal Justice	-	6.00	1.00	3.83	10.83	-	-	6.00	1.00	2.82	9.82
10055	Industrial Technology	-	6.00	1.00	3.83	10.83	-	-	5.00	1.00	4.70	10.70
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.73	14.73	1.00	-	-	2.00	11.68	14.68
10073	Small Business Development Center	1.00	1.00	-	0.28	2.28	1.00	-	0.70	-	0.28	1.98
10080	Wilsonville Student Services and Instruction	1.00	-	4.63	2.93	8.56	1.00	-	-	4.63	2.91	8.54
10085	Wildland Fire	-	1.00	-	-	1.00	-	-	1.00	-	1.11	2.11
10200	Emergency Management/GIS	-	-	-	1.86	1.86	-	-	-	-	0.74	0.74
20077	Connections with Business and Industry	-	-	-	-	-	-	-	-	-	-	-
20083	Technology, Applied Science & Public Services	3.00	-	2.75	0.45	6.20	2.00	-	-	2.75	0.44	5.19
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	-	0.10
Total Technology, Applied Science & Public Svc		8.10	35.79	18.13	37.22	99.24	8.10	-	33.49	18.13	37.07	96.79
Total Instruction and Student Services		25.93	130.79	95.15	138.50	390.37	26.93	1.00	129.49	94.00	134.33	385.75

**CLACKAMAS COMMUNITY COLLEGE
2022-24 BUDGET
Personnel FTEs**

		2022-23 Budget				2023-24 Budget						
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
COLLEGE SERVICES												
College Services Administration												
50116	College Services	1.00	-	1.00	-	2.00	1.00	1.00	-	-	-	2.00
50134	College Safety	2.00	-	7.50	0.21	9.71	2.00	0.50	-	8.00	-	10.50
	Total College Services Administration	3.00	-	8.50	0.21	11.71	3.00	1.50	-	8.00	-	12.50
Business Services												
50000	Accounts Receivable	1.00	-	3.00	-	4.00	1.00	-	-	3.00	-	4.00
50110	Business Office	2.00	-	6.40	-	8.40	2.00	0.50	-	5.00	-	7.50
	Total Business Services	3.00	-	9.40	-	12.40	3.00	0.50	-	8.00	-	11.50
Campus Services												
50143	Environmental Health and Safety	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	0.80	-	0.80	-	-	-	-	-	-
51103	Custodial Services	2.00	-	17.00	-	19.00	1.00	-	-	17.00	-	18.00
60150	Campus Services	2.00	-	15.00	-	17.00	2.00	-	-	15.00	-	17.00
	Total Campus Services	4.00	-	33.80	-	37.80	3.00	-	-	33.00	-	36.00
Human Resources												
50127	Human Resources	2.00	-	5.60	-	7.60	2.00	5.60	-	-	-	7.60
Information Technology												
50115	Information Technology	4.60	-	13.20	-	17.80	3.70	-	-	13.20	-	16.90
	Total College Services	16.60	-	70.50	0.21	87.31	14.70	7.60	-	62.20	-	84.50
	Total General Fund	46.53	130.79	175.40	138.71	491.43	46.63	10.60	129.49	165.95	134.33	487.00
	Total full-time, General Fund	352.72				352.67						

**CLACKAMAS COMMUNITY COLLEGE
2032-24 BUDGET
Personnel FTEs**

		2022-23 Budget				2023-24 Budget						
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
FEE FUND												
INSTRUCTION AND STUDENT SERVICES												
Instruction & Student Services Administration												
10097	Instructional Control	-	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections												
10002	Skills Development	-	-	0.25	-	0.25	-	-	-	0.25	-	0.25
10029	English	-	-	-	0.63	0.63	-	-	-	-	0.51	0.51
10031	English for Speakers of Other Languages	-	-	-	0.89	0.89	-	-	-	-	1.05	1.05
10038	Health/Physical Education/Athletics	-	-	-	0.27	0.27	-	-	-	-	0.10	0.10
10056	Mathematics	-	-	-	0.25	0.25	-	-	-	-	0.10	0.10
30095	Counseling	-	-	-	0.72	0.72	-	-	-	-	0.64	0.64
	Total Academic Foundations and Connections	-	-	0.25	2.76	3.01	-	-	-	0.25	2.40	2.65
Arts and Sciences												
10004	Art	-	-	0.03	0.22	0.25	-	-	-	0.03	-	0.03
10013	Business	-	-	-	-	-	-	-	-	-	0.06	0.06
10016	Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-	-
10017	Computer Science	-	-	0.44	-	0.44	-	-	-	0.44	-	0.44
10028	Engineering Sciences	-	-	-	0.58	0.58	-	-	-	-	0.74	0.74
10035	World Languages	-	-	-	-	-	-	-	-	-	-	-
10039	Horticulture	-	-	0.09	-	0.09	-	-	-	0.09	-	0.09
10057	Music	-	-	-	1.34	1.34	-	-	-	-	1.35	1.35
10066	Science	-	-	2.04	-	2.04	-	-	-	2.04	-	2.04
	Total Arts and Sciences	-	-	2.60	2.14	4.74	-	-	-	2.60	2.15	4.75
Institutional Effectiveness and Planning												
10026	Office of Education Partnerships	0.17	-	3.20	0.03	3.40	0.17	-	-	3.20	-	3.37
10099	High School Plus	-	-	-	4.46	4.46	-	-	-	-	4.51	4.51
	Total Institutional Effectiveness and Planning	0.17	-	3.20	4.49	7.86	0.17	-	-	3.20	4.51	7.88

**CLACKAMAS COMMUNITY COLLEGE
2032-24 BUDGET
Personnel FTEs**

		2022-23 Budget				2023-24 Budget						
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
Technology, Applied Science & Public Servcs												
10001	Health Sciences	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
10007	Automotive and Welding Department	-	-	0.08	2.29	2.37	-	-	-	0.08	3.49	3.57
10018	Community Education	-	-	0.25	0.22	0.47	-	-	-	0.25	0.21	0.46
10033	Education, Human Services and Criminal Justice	-	-	-	0.07	0.07	-	-	-	-	0.19	0.19
10055	Industrial Technology	-	-	-	2.23	2.23	-	-	-	-	1.03	1.03
10058	Harmony Student Services and Instruction	-	-	-	-	-	-	-	-	-	-	-
10080	Wilsonville Student Services and Instruction	-	-	0.17	1.34	1.51	-	-	-	0.17	0.15	0.32
10085	Wildland Fire	-	-	-	1.78	1.78	-	-	-	-	0.41	0.41
10200	Emergency Management	-	-	-	-	-	-	-	-	-	-	-
10445	Apprenticeship	-	-	0.37	8.35	8.72	-	-	-	0.37	6.56	6.93
20083	Technology, Applied Science & Public Services	-	-	-	-	-	-	-	-	-	-	-
20135	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-	-
Total Technology, Applied Science & Public Svc		-	-	2.87	16.28	19.15	-	-	-	2.87	12.04	14.91
Total Fee Fund		0.17	-	8.92	25.67	34.76	0.17	-	-	8.92	21.10	30.19
CAPITAL PROJECTS (BOND)		-	-	-	-	-	-	-	-	-	-	-
STUDENT TECHNOLOGY FUND		0.40	-	4.63	-	5.03	0.30	-	-	4.63	-	4.93
INTRAMURALS AND ATHLETICS FUND		-	-	-	0.31	0.31	-	-	-	-	0.30	0.30
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	0.11	0.11	-	-	-	-	0.11	0.11
BOOKSTORE FUND		-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
CUSTOMIZED TRAINING FUND		1.00	0.21	1.00	2.36	4.57	-	-	0.21	1.00	2.35	3.56
ENVIRONMENTAL LEARNING FUND		-	-	-	0.36	0.36	-	-	-	-	0.21	0.21
INTERNAL SERVICE FUND		-	-	1.20	-	1.20	-	-	-	1.00	-	1.00

**CLACKAMAS COMMUNITY COLLEGE
2032-24 BUDGET
Personnel FTEs**

		2022-23 Budget				2023-24 Budget						
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Admin Prof	Full-time Faculty	Full-time Class	Associate Faculty	Total
GRANTS AND CONTRACTS FUND												
73	Grants and Contracts	3.50	-	13.40	-	16.90	4.50	-	0.30	14.50	-	19.30
74	WIOA	1.40	-	7.10	-	8.50	1.40	-	-	7.00	-	8.40
	Total Grants and Contracts Fund	4.90	-	20.50	-	25.40	5.90	-	0.30	21.50	-	27.70
	Total budgeted	53.00	131.00	212.65	167.52	564.17	53.00	10.60	130.00	204.00	158.40	556.00
	Total full-time, all funds	396.65					397.60					

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Personnel FTEs**

	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Budget						Total
			Admin- istrative	Admin- Prof	Full-time Faculty	Full-time Classified	Associate Faculty	Other Part-time	
FTEs BY FUNCTION									
Instruction	331.05	331.09	8.00	-	120.00	37.42	145.15	11.98	322.55
Instructional support	66.59	66.60	13.30	-	6.00	35.38	9.32	2.70	66.70
Student services other than student loans and financial aid	76.67	77.48	9.00	-	4.00	54.25	3.12	7.31	77.68
Student loans and financial aid	5.54	4.72	-	-	-	-	-	4.51	4.51
College support services other than facilities acquisition and construction	124.59	122.75	22.70	10.60		76.95	0.81	8.84	119.90
Total	604.44	602.64	53.00	10.60	130.00	204.00	158.40	35.34	591.34

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Salaries of Employees**

This schedule provides salary information for officers and employees required by ORS 294.388(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>Amount of Combined Salaries</u>
ADMINISTRATIVE & MANAGERS	\$70,586 - \$230,392	\$ 7,422,937
FULL-TIME FACULTY	\$64,602 - \$109,127	12,736,578
CLASSIFIED	\$40,053 - \$126,527	14,767,981
ADMINISTRATIVE PROFESSIONAL	\$76,661 - \$110,054	1,053,542
ASSOCIATE FACULTY		7,724,359
PART-TIME HOURLY		1,158,146
STUDENTS		269,917
OTHER SALARIES NOT SPECIFIED BY TYPE		<u>3,279,116</u>
TOTAL BUDGET FOR SALARIES		<u><u>\$48,412,576</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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, administrative professional employees are included in the administrative 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

Marketing & Communications	
FTE	1.00

Foundation Events Coordinator	
FTE	0.50

Advacement Officer	
FTE	1.00

Publication/Graphic Design	
FTE	0.75

Web Design/New Media Marketing Specialist	
FTE	2.00

Business & Financial Management Analyst	
FTE	1.00

Admin Coordinator	
FTE	1.00

College & Community Relations Coordinator	
FTE	1.00

Production Associate	
FTE	0.50

Total FTE	
Admin & Admin Prof	7.00
Full-Time Faculty	-
Associate Faculty	-
Classified	9.75
	<u>16.75</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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

Associate Faculty	
CCCAF	1.83

Total FTE	
Admin & Admin Prof	2.00
Full-Time Faculty	-
Associate Faculty	1.82
Classified	-
	<u>3.82</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET**

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

ACADEMIC FOUNDATIONS AND CONNECTIONS		Administrative Coordinator	1.00
Dean		ABS Outreach Coordinator	1.00
FTE	1.00	Administrative Assistant II	5.00
Associate Dean		Applied Information Systems Analyst	1.00
FTE	1.00	Transportation Systems Analyst	0.35
		One Place Coordinator	1.00
		Grant Coord, Inclusive Career Design	1.00
		Benefits Navigator	1.00

COUNSELING	
Faculty	
Full-Time	4.00
CCCAF	3.39

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES	
Research Specialist	
FTE	.50

ENROLLMENT & GRADUATION SRVCS	
Registrar / Enrollment Services Operations Manager	
FTE	1.00

RECRUITMENT & ADMISSIONS	
Director	
FTE	1.00

HEALTH/ PHYSICAL EDUCATION/ATHLETICS	
Director	
FTE	1.00

ENGLISH	
Faculty	
Full-Time	12.00
CCCAF	10.25

Resource Specialist I	
FTE	1.00

Enrollment Services Coordinator	
FTE	1.00

Admissions Counselor	
FTE	2.00

Administrative Assistant	
FTE	1.00

Title III	
Director	
FTE	1.00

Full-Time	4.00
CCCAF	4.31

Enrollment Services Specialist	
FTE	3.50

Advising Specialist	
FTE	1.00

Athletic Trainer	
FTE	1.00

PASS Coordinator	
FTE	3.00

GED Wraparound Navigator	
FTE	1.00

Assessment Services Program Specialist	
FTE	1.00

Graduation Services Evaluator	
FTE	2.00

Faculty	
FTE	4.00
CCCAF	8.79

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	
Faculty	
Full-Time	9.00
CCCAF	13.14

Financial Aid Specialist	
FTE	6.00

Faculty	
FTE	4.00
CCCAF	1.07

Academic and Career Coach	
FTE	8.75

Disabilities Resource Coordinator	
FTE	1.00

Total FTE	
Admin & Admin Prof	10.00
Full-Time Faculty	37.00
Associate Faculty	38.48
Classified	59.25
	<u>144.73</u>

Financial Aid Advisor / Scholarship Coordinator	
FTE	1.00

STUDENT LIFE AND LEADERSHP	
Director of Student Life	
FTE	1.00

Veterans Education Benefits Specialist	
FTE	1.00

Assistive Technology Specialist	
FTE	1.00

Financial Aid Analyst / Systems Support Specialist	
FTE	1.00

Student Life & Leadership Coordinator	
FTE	1.00

Student Success and Completion Coordinator	
FTE	1.00

Veterans Affairs Coordinator	
FTE	1.00

Director of Adult Education	
FTE	1.00

Multicultural Center Coordinator	
FTE	1.00

Faculty	
CCCAF	0.38

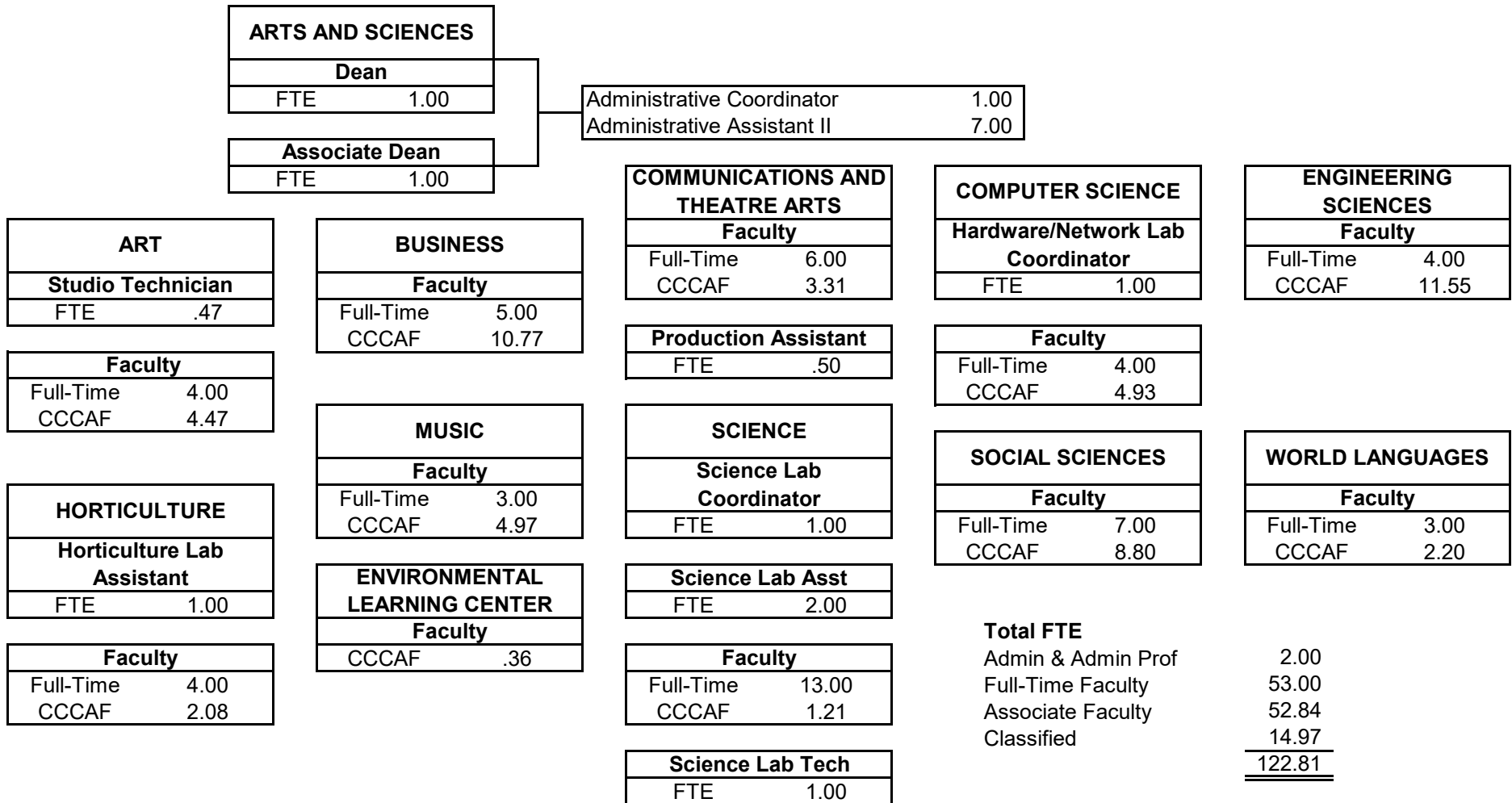
Faculty	
CCCAF	.14

Student Support / Career Coordinator	
FTE	1.00

STEP Grant Coordinator	
FTE	1.00

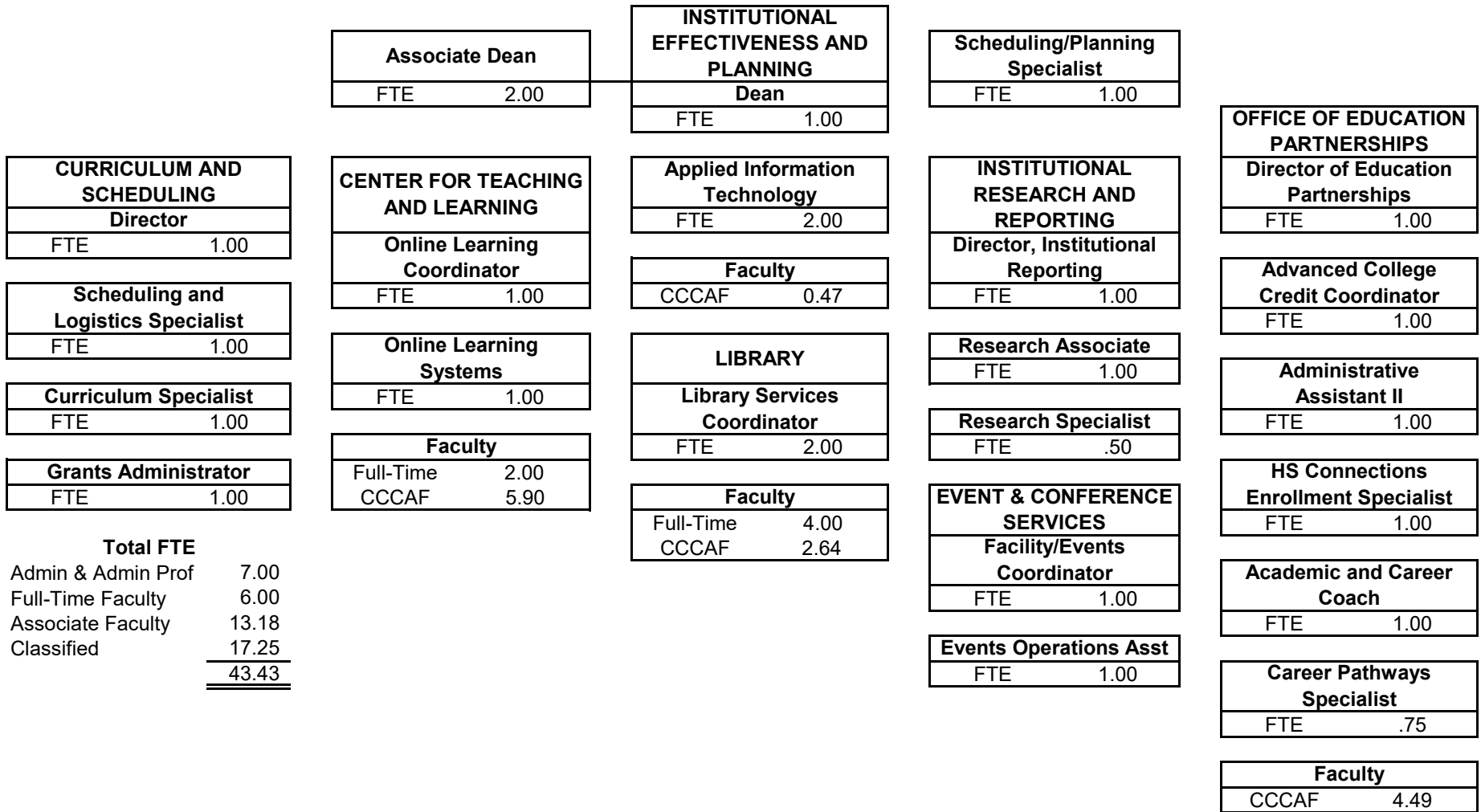
STUDENT SERVICES ENHANCEMENTS					
Enrollment Services Specialist	Transportation Systems Analyst	Testing and Information Specialist			
FTE	.50	FTE	.65	FTE	1.00

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- Arts and Sciences**



**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET**

Budgetary Organization Charts -- Institutional Effectiveness and Planning



**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET**

Budgetary Organization Charts -- Technology, Applied Science and Public Services (Page 1 of 2)

TECHNOLOGY, HEALTH OCCUPATIONS, AND WORKFORCE	
Dean	
FTE	1.00

Associate Dean	
FTE	1.00

Administrative Coordinator	1.00
Administrative Assistant II	1.75
Career Pathways STEP Coach	1.00
CCCAF	0.45

AUTOMOTIVE & WELDING	
FTE	.08

Lab Techs	
FTE	3.00

Faculty	
FTE	10.00
CCCAF	7.20

COMMUNITY EDUCATION/HARMONY CAMPUS	
Director	
FTE	.50

Student Services Coordinator	
FTE	1.00

Advising Specialist	
FTE	1.00

Community Education Coordinator	
FTE	1.00

Faculty	
CCCAF	12.54

APPRENTICESHIPS, FIRE & EMERGENCY MGMT	
Director	
FTE	1.00

Apprenticeship Coordinator	
FTE	1.00

Faculty	
Full-Time	1.00
CCCAF	8.35

INDUSTRIAL TECHNOLOGY	
Lab Technician	
FTE	1.00

Advising Specialist	
FTE	1.00

Faculty	
Full-Time	5.00
CCCAF	6.06

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

Teaching & Learning Outreach Coord	
FTE	1.00

Faculty	
Full-Time	6.00
CCCAF	3.90

GRANTS COORDINATOR	
FTE	1.00

Workforce Advisors	
FTE	1.00

HEALTH SCIENCES	
Director	
FTE	1.00

Nurse Administrator	
FTE	1.00

Administrative Assistant II	
FTE	1.00

Health Sciences Educ Systems Coordinator	
FTE	1.00

Simulation Technician	
FTE	1.00
Faculty	
Full-Time	10.00
CCCAF	6.47

FUTURE READY OREGON GRANT	
Director	
FTE	1.00

WILSONVILLE STUDENT SERVICES AND INSTRUCTION	
Director	
FTE	.50

Administrative Assistant II	
FTE	1.00

Student Services Coordinator	
FTE	1.00

Student Services / Facility Coordinator	
FTE	1.00

Advising Specialist	
FTE	1.00

Faculty	
CCCAF	4.27

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET**

Budgetary Organization Charts -- Technology, Applied Science and Public Services (Page 2 of 2)

CUSTOMIZED TRAINING AND DEVELOPMENT SERVICES	
Director	
FTE	1.00

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director	
FTE	1.00

WORKFORCE DEVELOPMENT/WIOA	
Director	
FTE	2.00

Center for Business & Industry Program Spec	
FTE	1.00

Program Specialist	
FTE	2.00

Rapid Response Coordinator	
FTE	1.00

Accounting Clerk	
FTE	1.00

Training Services Coordinator	
FTE	2.00

Faculty	
Full-Time	1.00
CCCAF	0.28

Workforce Advisors	
FTE	5.00

Faculty	
Full-Time	2.00
CCCAF	2.70

EMERGENCY MANAGEMENT/GIS	
Faculty	
CCCAF	1.86

Total FTE	
Admin & Admin Prof	12.00
Full-Time Faculty	35.00
Associate Faculty	49.11
Classified	33.83
	<u>129.94</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- College Services**

COLLEGE SERVICES			
Vice President/ Chief Financial Officer		Executive Assistant to the Vice President	
FTE	1.00	FTE	1.00

COLLEGE SAFETY			
Director		Assistant to College Safety	
FTE	1.00	FTE	0.50

College Safety Manager	
FTE	1.00

Total FTE	
Admin & Admin Prof	4.50
Full-Time Faculty	-
Associate Faculty	-
Classified	7.00
	<u>11.50</u>

College Safety Officer	
FTE	7.00

Faculty	
CCCAF	0.21

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- Business Services**

Business Services Coordinator	
FTE	0.50

BUSINESS OFFICE	
Dean of Business Services	
FTE	1.00

Bookstore	
FTE	1.00

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager	
FTE	1.00

Director, Business Services	
FTE	1.00

Contracts Administrator	
FTE	1.00

Student Accounts Receivable Specialist	
FTE	3.00

Accountant III	
FTE	2.00

Accountant I	
FTE	1.00

Accountant II	
FTE	1.00

Total FTE	
Admin & Admin Prof	3.50
Full-Time Faculty	-
Associate Faculty	-
Classified	9.00
	<u>12.50</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- Campus Services**

Asset Management Specialist	
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	
Print Center Operations Coord	
FTE	1.00

Plant Engineer	
FTE	3.00

Maintenance	
FTE	7.00

Custodial Supervisor	
FTE	1.00

Groundskeeper	
FTE	3.00

Custodial	
FTE	17.00

ENVIRONMENTAL HEALTH AND SAFETY	
EH&S Coordinator	
FTE	1.00

Total FTE	
Admin & Admin Prof	4.00
Full-Time Faculty	-
Associate Faculty	-
Classified	35.00
	<u>39.00</u>

SHIPPING AND RECEIVING	
Mailroom Coordinator	
FTE	1.00

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES	
Chief HR Officer	
FTE	1.00

Director, HR Operations	
FTE	1.00

Learning & Org Devel Coordinator	
FTE	1.00

Payroll Accountant	
FTE	1.60

HR Business Partner	
FTE	3.00

Total FTE	
Admin & Admin Prof	7.60
Full-Time Faculty	-
Associate Faculty	-
Classified	-
	7.60
	7.60

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budgetary Organization Charts -- Information Technology**

Enterprise Project Management Specialist	INFORMATION TECHNOLOGY	Project and Procurement Specialist	Service Desk Manager
FTE 1.00	Dean	FTE 1.00	FTE 1.00
FTE 1.00	FTE 1.00	FTE 1.00	FTE 1.00
Director, IT Operations	Manager, ITS Systems	Manager, ITS Applications	Network Administrator
FTE 1.00	FTE 1.00	FTE 1.00	FTE 1.00
Network/Microcomputer Technician	Service and Systems Administrator	Senior Web Developer	
FTE 2.00	FTE 1.00	FTE 1.00	
Network Analyst & Services Technician	Systems Engineer	SQL Developer	
FTE 4.00	FTE 2.00	FTE 1.00	
Help Desk Team Lead		.Net Developer	
FTE 1.00		FTE 1.00	
		Enterprise Application Analyst	
		FTE 1.00	
		Senior Software Applications Specialist	
		FTE 1.00	

Total FTE	
Admin & Admin Prof	5.00
Full-Time Faculty	-
Associate Faculty	-
Classified	18.00
	<u>23.00</u>

FUNDS

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 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
2023-24 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
2023-24 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
2023-24 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
2023-24 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
2023-24 BUDGET
General Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 8,562,795	\$ 14,745,984	\$ 15,418,000	Beginning fund balance	\$ 15,418,000	\$ 15,418,000	\$ 15,418,000
			State revenue			
18,514,282	19,806,383	18,743,104	State community college support	20,388,653	20,388,653	20,388,653
-	164,204	-	State grants and contracts	-	-	-
			Local revenue			
21,362,457	22,128,126	23,356,340	Property taxes	24,133,948	24,133,948	24,133,948
12,701,031	11,678,724	13,542,315	Tuition	14,257,580	14,257,580	14,257,580
5,206,039	1,063,758	1,023,850	Fees	1,188,750	1,188,750	1,188,750
484,137	179,370	493,054	Local grants and contracts	521,130	521,130	521,130
407,745	173,816	292,853	Other local revenue	827,578	827,578	827,578
			Federal revenue			
-	2,790,174	-	Other federal revenue	-	-	-
<u>58,675,691</u>	<u>57,984,555</u>	<u>57,451,516</u>	Total revenue	<u>61,317,639</u>	<u>61,317,639</u>	<u>61,317,639</u>
			Other sources			
1,850,000	100,000	-	Transfers in	-	-	-
-	1,866	10,000	Sale of fixed assets	10,000	10,000	10,000
<u>1,850,000</u>	<u>101,866</u>	<u>10,000</u>	Total other sources	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>\$ 69,088,486</u>	<u>\$ 72,832,405</u>	<u>\$ 72,879,516</u>	Total resources	<u>\$ 76,745,639</u>	<u>\$ 76,745,639</u>	<u>\$ 76,745,639</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 31,185,097	\$ 33,675,666	\$ 35,538,103	Wages and salaries	\$ 39,989,439	\$ 39,989,439	\$ 39,989,439
15,628,855	16,261,813	18,943,266	Payroll taxes and benefits	19,466,056	19,466,056	19,466,056
<u>46,813,952</u>	<u>49,937,479</u>	<u>54,481,369</u>	Total personnel services	<u>59,455,495</u>	<u>59,455,495</u>	<u>59,455,495</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
General Fund

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			Materials and services			
408,397	696,899	832,790	Supplies	907,114	907,114	907,114
16,114	95,799	237,878	Travel	224,418	224,418	224,418
114,838	195,620	399,616	Training and staff development	414,000	414,000	414,000
275,728	357,954	350,927	Publicity and public relations	340,483	340,483	340,483
35,055	64,861	259,157	Printing and publications	254,108	254,108	254,108
1,657,632	1,650,089	1,885,817	Repair and maintenance	2,024,781	2,024,781	2,024,781
1,180,245	1,497,564	1,918,613	Utilities	1,894,322	1,894,322	1,894,322
509,557	478,748	539,867	Fees and dues	581,677	581,677	581,677
454,419	570,083	633,000	Insurance	730,000	730,000	730,000
809,911	797,779	1,454,948	Professional services	1,298,784	1,298,784	1,298,784
(79,459)	10,155	20,598	Student financial aid	21,017	21,017	21,017
159,440	160,521	421,119	Other materials and services	420,159	420,159	420,159
<u>5,541,877</u>	<u>6,576,072</u>	<u>8,954,330</u>	Total materials and services	<u>9,110,863</u>	<u>9,110,863</u>	<u>9,110,863</u>
			Capital outlay			
26,860	44,315	40,000	Vehicles and equipment	-	-	-
44,214	44,628	77,500	Library collection	77,500	77,500	77,500
<u>71,074</u>	<u>88,943</u>	<u>117,500</u>	Total capital outlay	<u>77,500</u>	<u>77,500</u>	<u>77,500</u>
<u>52,426,903</u>	<u>56,602,494</u>	<u>63,553,199</u>	Total expenditures	<u>68,643,858</u>	<u>68,643,858</u>	<u>68,643,858</u>
			Other uses			
1,915,600	1,815,600	1,703,000	Transfers out	1,250,000	1,250,000	1,250,000
-	-	7,623,317	Contingency	6,851,781	6,851,781	6,851,781
14,745,983	14,414,311	-	Ending fund balance	-	-	-
<u>16,661,583</u>	<u>16,229,911</u>	<u>9,326,317</u>	Total other uses	<u>8,101,781</u>	<u>8,101,781</u>	<u>8,101,781</u>
<u>\$ 69,088,486</u>	<u>\$ 72,832,405</u>	<u>\$ 72,879,516</u>	Total requirements	<u>\$ 76,745,639</u>	<u>\$ 76,745,639</u>	<u>\$ 76,745,639</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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	\$ -	\$ 57,160	\$ -	\$ 57,160	\$ -	\$ -	\$ -	\$ -
50132	President	563,072	118,961	-	682,033	-	-	-	-
50112	College Relations and Marketing	1,101,527	351,398	-	1,452,925	-	-	-	-
50129	Office of Diversity, Equity & Inclusion	391,250	90,000	-	481,250	-	-	-	-
50500	Foundation	645,710	26,898	-	672,608	-	-	-	-
	Total Executive	<u>2,701,559</u>	<u>644,417</u>	<u>-</u>	<u>3,345,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	64,810	34,938	-	99,748	-	-	-	-
50118	Instruction and Student Services	526,096	70,808	-	596,904	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>590,906</u>	<u>105,746</u>	<u>-</u>	<u>696,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	825,104	39,993	-	865,097	28,267	733	-	29,000
10029	English	2,554,066	22,026	-	2,576,092	48,613	387	-	49,000
10031	English for Speakers of Other Languages	992,430	20,429	-	1,012,859	76,098	-	-	76,098
10038	Health/Physical Education/Athletics	1,720,706	39,883	-	1,760,589	6,292	33,000	-	39,292
10056	Mathematics	2,104,809	18,663	-	2,123,472	43,860	12,000	-	55,860
20700	Learning Center	130,507	21,105	-	151,612	-	-	-	-
30095	Counseling	687,299	13,863	-	701,162	38,992	1,008	-	40,000
30097	Recruitment and Admissions	600,639	30,025	-	630,664	-	-	-	-
30098	Student & Academic Support Services	2,080,309	99,440	-	2,179,749	5,992	1,508	-	7,500
30099	Enrollment and Graduation Services	997,027	35,453	-	1,032,480	8,000	1,000	-	9,000
30100	Student Life and Leadership	468,864	25,789	-	494,653	-	-	-	-
30104	Academic Foundations and Connections	1,634,065	32,836	-	1,666,901	-	-	-	-
30111	Office of Financial Aid and Scholarships	1,122,728	29,290	-	1,152,018	-	-	-	-
30200	Student Services Enhancements	234,722	177,738	-	412,460	-	-	-	-
	Total Acad Foundations & Connections	<u>16,153,275</u>	<u>606,533</u>	<u>-</u>	<u>16,759,808</u>	<u>256,114</u>	<u>49,636</u>	<u>-</u>	<u>305,750</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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	920,618	16,039	-	936,657	3,879	80,000	-	83,879
10013	Business	1,441,085	19,061	-	1,460,146	3,774	14,000	-	17,774
10016	Communications and Theatre Arts	1,115,586	89,453	-	1,205,039	10,797	8,000	-	18,797
10017	Computer Science	963,421	17,976	-	981,397	41,309	-	-	41,309
10028	Engineering Sciences	716,948	12,078	-	729,026	45,281	12,000	-	57,281
10035	World Languages	557,451	10,485	-	567,936	5,658	500	-	6,158
10039	Horticulture	826,870	13,077	-	839,947	25,960	15,500	-	41,460
10057	Music	678,859	31,460	-	710,319	82,948	1,200	-	84,148
10066	Science	3,015,135	10,480	-	3,025,615	191,098	10,000	-	201,098
10074	Social Sciences	1,530,455	31,637	-	1,562,092	-	-	-	-
20082	Arts and Sciences	1,314,947	4,686	-	1,319,633	-	-	-	-
	Total Arts and Sciences	13,081,375	256,432	-	13,337,807	410,704	141,200	-	551,904
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	261,979	6,984	-	268,963	376,141	3,000	-	379,141
10099	High School Plus	-	-	-	-	276,716	6,000	-	282,716
20084	Institutional Effectiveness & Planning	821,393	37,734	-	859,127	-	-	-	-
20088	Instr Support & Professional Developmt	681,457	57,024	-	738,481	-	-	-	-
20089	Library	875,219	173,399	77,500	1,126,118	-	-	-	-
20097	Applied Technology	348,190	3,000	-	351,190	-	-	-	-
20098	Grants Development	168,082	3,000	-	171,082	-	-	-	-
20099	Online Learning	284,620	45,700	-	330,320	-	-	-	-
20401	Curriculum and Scheduling	414,011	66,750	-	480,761	-	-	-	-
50128	Event and Conference Services	229,454	1,229	-	230,683	-	-	-	-
50136	Institutional Research and Reporting	375,752	65,384	-	441,136	-	-	-	-
	Total IEP	4,460,157	460,204	77,500	4,997,861	652,857	9,000	-	661,857

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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
Technology, Applied Science and Public Services									
10001	Health Sciences	2,004,782	27,268	-	2,032,050	195,587	10,000	-	205,587
10007	Automotive and Welding Department	2,067,464	143,899	-	2,211,363	232,340	27,660	-	260,000
10018	Community Education	147,330	88,525	-	235,855	49,228	5,700	-	54,928
10020	Customized Training & Development Svcs	773,227	42,688	-	815,915	-	-	-	-
10033	Educ, Human Svcs & Criminal Justice	1,146,172	19,428	-	1,165,600	11,508	1,000	-	12,508
10055	Industrial Technology	1,148,464	94,555	-	1,243,019	98,584	31,416	-	130,000
10058	Harmony Student Services & Instruction	1,280,299	13,619	-	1,293,918	3,570	2,430	-	6,000
10073	Small Business Development Center	307,814	10,710	-	318,524	-	-	-	-
10080	Wilsonville Student Svcs & Instruction	962,013	25,000	-	987,013	48,773	10,227	-	59,000
10085	Wildland Fire	191,185	25,000	-	216,185	25,156	3,000	-	28,156
10200	Emergency Management & GIS	47,392	2,287	-	49,679	-	2,000	-	2,000
10445	Apprenticeship	-	-	-	-	443,832	6,168	-	450,000
20083	Tech, Applied Science & Public Svcs	749,703	14,401	-	764,104	-	-	-	-
20096	Workforce Development/WIOA	38,055	13,336	-	51,391	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	65,000	-	65,000
	Total TAPS	10,863,900	520,716	-	11,384,616	1,108,578	164,601	-	1,273,179
	Total Instruction & Student Services	45,149,613	1,949,631	77,500	47,176,744	2,428,253	364,437	-	2,792,690
COLLEGE SERVICES									
College Services Administration									
50116	College Services	418,194	55,798	-	473,992	-	-	-	-
50125	General Administration	-	1,045,700	-	1,045,700	-	-	-	-
50134	College Safety	1,422,655	311,095	-	1,733,750	-	-	-	-
	Total College Services Administration	1,840,849	1,412,593	-	3,253,442	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2023-24 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
Business Services									
50000	Accounts Receivable	478,739	798,539	-	1,277,278	-	-	-	-
50110	Business Office	1,155,508	226,555	-	1,382,063	-	-	-	-
	Total Business Services	<u>1,634,247</u>	<u>1,025,094</u>	<u>-</u>	<u>2,659,341</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Campus Services									
30125	Food Services	-	21,840	-	21,840	-	-	-	-
50143	Environmental Health and Safety	122,879	51,830	-	174,709	-	-	-	-
50145	Shipping and Receiving	26,015	106,841	-	132,856	-	-	-	-
51103	Custodial Services	1,652,887	153,794	-	1,806,681	-	-	-	-
60150	Campus Services	2,231,506	2,247,917	-	4,479,423	-	-	-	-
	Total Campus Services	<u>4,033,287</u>	<u>2,582,222</u>	<u>-</u>	<u>6,615,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources									
20091	Staff Development, Instructional	-	85,000	-	85,000	-	-	-	-
50127	Human Resources	1,289,386	296,374	-	1,585,760	-	-	-	-
	Total Human Resources	<u>1,289,386</u>	<u>381,374</u>	<u>-</u>	<u>1,670,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Information Technology									
50115	Information Technology	2,806,554	1,115,532	-	3,922,086	-	-	-	-
	Total College Services	<u>11,604,323</u>	<u>6,516,815</u>	<u>-</u>	<u>18,121,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total expenditures	<u>\$ 59,455,495</u>	<u>\$ 9,110,863</u>	<u>\$ 77,500</u>	<u>\$ 68,643,858</u>	<u>\$ 2,428,253</u>	<u>\$ 364,437</u>	<u>\$ -</u>	<u>\$ 2,792,690</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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	\$ 1,089,309	\$ 800,000	\$ 250,000	\$ 75,000	\$ 190,000	\$ 145,000
Local revenue						
Fees	2,290,250	-	800,000	295,000	50,000	43,000
Sales of goods and services	20,000	-	-	-	-	-
Local grants and contracts	313,000	-	-	-	-	-
Other local revenue	-	-	-	120,000	50,000	-
Total revenue	<u>2,623,250</u>	<u>-</u>	<u>800,000</u>	<u>415,000</u>	<u>100,000</u>	<u>43,000</u>
Other sources						
Transfers in	-	150,000	-	-	-	-
Total resources	<u>\$ 3,712,559</u>	<u>\$ 950,000</u>	<u>\$ 1,050,000</u>	<u>\$ 490,000</u>	<u>\$ 290,000</u>	<u>\$ 188,000</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,764,923	\$ 500,000	\$ 422,214	\$ 14,868	\$ 5,405	\$ 30,000
Payroll taxes and benefits	663,330	-	219,583	4,648	1,691	2,500
Total personnel services	<u>2,428,253</u>	<u>500,000</u>	<u>641,797</u>	<u>19,516</u>	<u>7,096</u>	<u>32,500</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 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	243,803	150,000	350,000	90,000	13,500	145,500
Travel	500	-	-	215,484	9,500	-
Training & staff development	1,000	-	-	-	3,000	-
Publicity & public relations	5,200	-	-	-	1,500	-
Printing and publications	10,000	-	8,203	-	5,500	-
Repair and maintenance	4,668	150,000	-	-	-	-
Utilities	3,250	-	-	-	-	-
Fees and dues	-	-	-	20,000	1,000	-
Insurance	-	-	-	40,000	-	-
Professional services	16,165	-	-	50,000	30,000	-
Cost of goods sold	65,000	-	-	-	-	-
Student financial aid	10,733	-	-	-	23,000	-
Other materials & services	4,118	-	-	-	25,504	-
Total materials and services	364,437	300,000	358,203	415,484	112,504	145,500
Capital outlay						
Vehicles and equipment	-	100,000	-	-	-	-
Total expenditures	2,792,690	900,000	1,000,000	435,000	119,600	178,000
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	919,869	50,000	50,000	55,000	170,400	10,000
Ending fund balance	-	-	-	-	-	-
Total other uses	919,869	50,000	50,000	55,000	170,400	10,000
Total requirements	\$ 3,712,559	\$ 950,000	\$ 1,050,000	\$ 490,000	\$ 290,000	\$ 188,000

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2023-24 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	\$ 384,000	\$ 2,000,000	\$ 770,000	\$ 240,264	\$ 3,001,071	\$ 1,797,484	\$ 10,742,128
State revenue							
State grants and contracts	-	2,250,000	-	-	-	-	2,250,000
State student financial aid	1,500,000	-	-	-	-	-	1,500,000
Local revenue							
Fees	-	200,000	-	-	-	-	3,678,250
Sales of goods and services	-	-	-	-	-	-	20,000
Local grants and contracts	-	600,000	-	-	-	-	913,000
Local student financial aid	1,200,000	-	-	-	-	-	1,200,000
Other local revenue	-	1,750,000	-	-	-	-	1,920,000
Federal revenue							
Federal grants and contracts	-	10,000,000	-	-	-	-	10,000,000
Federal student financial aid	5,925,916	-	-	-	-	-	5,925,916
Other federal revenue	16,711	5,000	-	-	-	-	21,711
Total revenue	<u>8,642,627</u>	<u>14,805,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,428,877</u>
Other sources							
Transfers in	-	-	500,000	50,000	-	-	700,000
Proceeds from long-term debt	-	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
Total resources	<u>9,026,627</u>	<u>16,805,000</u>	<u>1,270,000</u>	<u>290,264</u>	<u>3,001,071</u>	<u>1,797,484</u>	<u>38,871,005</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 7,965,919
Payroll taxes and benefits	714	2,500,000	710,300	-	-	16,340	4,119,106
Retiree stipend	-	-	250,000	-	-	-	250,000
Total personnel services	<u>179,223</u>	<u>7,500,000</u>	<u>960,300</u>	<u>-</u>	<u>-</u>	<u>66,340</u>	<u>12,335,025</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET**

Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2023-24 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	-	600,000	-	275,000	-	-	1,867,803
Travel	-	100,000	-	-	-	-	325,484
Training & staff development	-	200,000	-	-	-	-	204,000
Publicity & public relations	-	15,000	-	-	-	-	21,700
Printing and publications	-	50,000	-	-	-	-	73,703
Repair and maintenance	-	80,000	-	-	-	831,144	1,065,812
Utilities	-	5,000	-	-	-	-	8,250
Fees and dues	-	15,000	-	-	-	-	36,000
Insurance	-	-	-	-	-	-	40,000
Professional services	-	500,000	-	-	-	300,000	896,165
Cost of goods sold	-	-	-	-	-	-	65,000
Student financial aid	8,439,007	4,000,000	-	-	-	-	12,472,740
WIA payments for students	-	1,000,000	-	-	-	-	1,000,000
Other materials & services	-	500,000	-	-	-	-	529,622
Total materials and services	8,439,007	7,065,000	-	275,000	-	1,131,144	18,606,279
Capital outlay							
Vehicles and equipment	-	350,000	-	-	-	-	450,000
Library collection	-	20,000	-	-	-	-	20,000
Buildings and infrastructure	-	-	-	-	-	600,000	600,000
Total capital outlay	-	370,000	-	-	-	600,000	1,070,000
Total expenditures	8,618,230	14,935,000	960,300	275,000	-	1,797,484	32,011,304
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	408,397	1,870,000	309,700	15,264	3,001,071	-	6,859,701
Ending fund balance	-	-	-	-	-	-	-
Total other uses	408,397	1,870,000	309,700	15,264	3,001,071	-	6,859,701
Total requirements	\$ 9,026,627	\$ 16,805,000	\$ 1,270,000	\$ 290,264	\$ 3,001,071	\$ 1,797,484	\$ 38,871,005

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Fee Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 2,584,315	\$ 981,231	\$ 1,288,500	Beginning fund balance	\$ 1,089,309	\$ 1,089,309	\$ 1,089,309
			Local revenue			
2,474,390	2,724,032	2,528,000	Fees	2,290,250	2,290,250	2,290,250
20,669	20,647	15,000	Sales of goods and services	20,000	20,000	20,000
461,040	372,830	300,000	Local grants and contracts	313,000	313,000	313,000
2,942	3,181	-	Other local revenue	-	-	-
<u>2,959,041</u>	<u>3,120,690</u>	<u>2,843,000</u>	Total revenue	<u>2,623,250</u>	<u>2,623,250</u>	<u>2,623,250</u>
			Other sources			
-	-	-	Transfers in	-	-	-
<u>\$ 5,543,356</u>	<u>\$ 4,101,921</u>	<u>\$ 4,131,500</u>	Total resources	<u>\$ 3,712,559</u>	<u>\$ 3,712,559</u>	<u>\$ 3,712,559</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,758,855	2,051,490	\$ 1,868,766	Wages and salaries	\$ 1,764,923	\$ 1,764,923	\$ 1,764,923
627,307	663,183	768,539	Payroll taxes and benefits	663,330	663,330	663,330
<u>2,386,162</u>	<u>2,714,673</u>	<u>2,637,305</u>	Total personnel services	<u>2,428,253</u>	<u>2,428,253</u>	<u>2,428,253</u>
			Materials and services			
311,719	247,535	268,500	Supplies	243,803	243,803	243,803
3,432	4,095	1,500	Travel	500	500	500
185	815	4,500	Training and staff development	1,000	1,000	1,000
1,308	334	3,700	Publicity and public relations	5,200	5,200	5,200
6,878	13,072	22,500	Printing and publications	10,000	10,000	10,000
16,217	9,009	7,000	Repair and maintenance	4,668	4,668	4,668
4,034	4,454	3,000	Utilities	3,250	3,250	3,250
12,286	7,127	3,800	Fees and dues	-	-	-
62,436	43,915	59,000	Professional services	16,165	16,165	16,165
41,874	49,855	55,000	Cost of goods sold	65,000	65,000	65,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Fee Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
10,968	143	14,809	Student financial aid	10,733	10,733	10,733
4,181	12,769	6,500	Other materials and services	4,118	4,118	4,118
<u>475,518</u>	<u>393,123</u>	<u>449,809</u>	Total materials and services	<u>364,437</u>	<u>364,437</u>	<u>364,437</u>
			Capital outlay			
-	6,107	-	Vehicles and equipment	-	-	-
445	834	-	Buildings and infrastructure	-	-	-
445	6,941	-	Total capital outlay	-	-	-
<u>2,862,125</u>	<u>3,114,737</u>	<u>3,087,114</u>	Total expenditures	<u>2,792,690</u>	<u>2,792,690</u>	<u>2,792,690</u>
			Other uses			
1,700,000	-	-	Transfers out	-	-	-
-	-	1,044,386	Contingency	919,869	919,869	919,869
981,231	987,184	-	Ending fund balance	-	-	-
<u>2,681,231</u>	<u>987,184</u>	<u>1,044,386</u>	Total other uses	<u>919,869</u>	<u>919,869</u>	<u>919,869</u>
<u>\$ 5,543,356</u>	<u>\$ 4,101,921</u>	<u>\$ 4,131,500</u>	Total requirements	<u>\$ 3,712,559</u>	<u>\$ 3,712,559</u>	<u>\$ 3,712,559</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Innovation Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 713,508	\$ 939,161	\$ 1,100,000	Beginning fund balance	\$ 800,000	\$ 800,000	\$ 800,000
			Other sources			
250,000	250,000	250,000	Transfers in	150,000	150,000	150,000
\$ 963,508	\$ 1,189,161	\$ 1,350,000	Total resources	\$ 950,000	\$ 950,000	\$ 950,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 9,258	\$ -	\$ 300,000	Wages and salaries	\$ 500,000	\$ 500,000	\$ 500,000
4,176	-	-	Payroll taxes and benefits	-	-	-
13,434	-	300,000	Total personnel services	500,000	500,000	500,000
			Materials and services			
-	18,690	300,000	Supplies	150,000	150,000	150,000
-	-	-	Travel	-	-	-
-	-	-	Publicity and public relations	-	-	-
-	-	-	Printing and publications	-	-	-
375	10,000	250,000	Repair and maintenance	150,000	150,000	150,000
10,538	19,892	-	Professional services	-	-	-
-	-	300,000	Other materials and services	-	-	-
10,913	48,582	850,000	Total materials and services	300,000	300,000	300,000
			Capital outlay			
-	-	200,000	Vehicles and equipment	100,000	100,000	100,000
24,347	48,582	1,350,000	Total expenditures	900,000	900,000	900,000
			Other uses			
-	-	-	Contingency	50,000	50,000	50,000
939,161	1,140,579	-	Ending fund balance	-	-	-
939,161	1,140,579	-	Total other uses	50,000	50,000	50,000
\$ 963,508	\$ 1,189,161	\$ 1,350,000	Total requirements	\$ 950,000	\$ 950,000	\$ 950,000

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Student Technology Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 785,270	\$ 811,945	\$ 250,000	Beginning fund balance	\$ 250,000	\$ 250,000	\$ 250,000
			Local revenue			
700,299	577,689	625,000	Fees	800,000	800,000	800,000
\$ 1,485,569	\$ 1,389,634	\$ 875,000	Total resources	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 305,425	\$ 320,962	\$ 406,658	Wages and salaries	\$ 422,214	\$ 422,214	\$ 422,214
161,206	163,740	212,016	Payroll taxes and benefits	219,583	219,583	219,583
466,631	484,702	618,674	Total personnel services	641,797	641,797	641,797
			Materials and services			
91,515	178,343	150,000	Supplies	350,000	350,000	350,000
75	1,997	10,000	Printing and publications	8,203	8,203	8,203
-	283,240	-	Repair and maintenance	-	-	-
91,590	463,580	160,000	Total materials and services	358,203	358,203	358,203
			Capital outlay			
115,404	-	-	Vehicles and equipment	-	-	-
673,625	948,282	778,674	Total expenditures	1,000,000	1,000,000	1,000,000
			Other uses			
-	-	96,326	Contingency	50,000	50,000	50,000
811,944	441,352	-	Ending fund balance	-	-	-
811,944	441,352	96,326	Total other uses	50,000	50,000	50,000
\$ 1,485,569	\$ 1,389,634	\$ 875,000	Total requirements	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Intramurals and Athletics Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 77,520	\$ 175,475	\$ 90,000	Beginning fund balance	\$ 75,000	\$ 75,000	\$ 75,000
			Local revenue			
276,186	243,069	260,000	Fees	295,000	295,000	295,000
63,221	93,842	80,000	Other local revenue	120,000	120,000	120,000
339,407	336,911	340,000	Total revenue	415,000	415,000	415,000
\$ 416,927	\$ 512,386	\$ 430,000	Total resources	\$ 490,000	\$ 490,000	\$ 490,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ 13,754	Wages and salaries	\$ 14,868	\$ 14,868	\$ 14,868
-	-	4,380	Payroll taxes and benefits	4,648	4,648	4,648
-	-	18,134	Total personnel services	19,516	19,516	19,516
			Materials and services			
80,518	152,917	90,000	Supplies	90,000	90,000	90,000
79,715	193,741	175,000	Travel	215,484	215,484	215,484
15,482	17,985	17,000	Fees and dues	20,000	20,000	20,000
41,197	41,542	38,000	Insurance	40,000	40,000	40,000
24,540	56,283	30,000	Professional services	50,000	50,000	50,000
241,452	462,468	368,134	Total expenditures	435,000	435,000	435,000
			Other uses			
-	-	61,866	Contingency	55,000	55,000	55,000
175,475	49,918	-	Ending fund balance	-	-	-
175,475	49,918	61,866	Total other uses	55,000	55,000	55,000
\$ 416,927	\$ 512,386	\$ 430,000	Total requirements	\$ 490,000	\$ 490,000	\$ 490,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Student Life and Leadership Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 136,096	\$ 161,046	\$ 200,000	Beginning fund balance	\$ 190,000	\$ 190,000	\$ 190,000
			Local revenue			
54,378	48,107	49,000	Fees	50,000	50,000	50,000
-	-	-	Sales of goods and services	-	-	-
36,297	40,470	40,000	Other local revenue	50,000	50,000	50,000
90,675	88,577	89,000	Total revenue	100,000	100,000	100,000
\$ 226,771	\$ 249,623	\$ 289,000	Total resources	\$ 290,000	\$ 290,000	\$ 290,000
REQUIREMENTS						
Expenditures						
			Personnel services			
3,807	6,009	\$ 5,000	Wages and salaries	\$ 5,405	\$ 5,405	\$ 5,405
2,205	3,078	1,594	Payroll taxes and benefits	1,691	1,691	1,691
6,012	9,087	6,594	Total personnel services	7,096	7,096	7,096
			Materials and services			
10,820	4,757	16,000	Supplies	13,500	13,500	13,500
735	2,314	10,100	Travel	9,500	9,500	9,500
2,000	-	4,000	Training and staff development	3,000	3,000	3,000
-	-	2,000	Publicity and public relations	1,500	1,500	1,500
256	425	6,000	Printing and publications	5,500	5,500	5,500
-	130	2,500	Fees and dues	1,000	1,000	1,000
21,654	19,833	29,500	Professional services	30,000	30,000	30,000
16,427	5,408	19,000	Student financial aid	23,000	23,000	23,000
544	9,183	30,500	Other materials and services	25,504	25,504	25,504
52,436	42,050	119,600	Total materials and services	112,504	112,504	112,504
58,448	51,137	126,194	Total expenditures	119,600	119,600	119,600

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Student Life and Leadership Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
7,277	-	-	Other uses			
-	-	162,806	Transfers out	-	-	-
161,046	198,486	-	Contingency	170,400	170,400	170,400
168,323	198,486	162,806	Ending fund balance	-	-	-
\$ 226,771	\$ 249,623	\$ 289,000	Total other uses	170,400	170,400	170,400
			Total requirements	\$ 290,000	\$ 290,000	\$ 290,000

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Computer Lab Fund

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 102,354	\$ 115,171	\$ 125,000	Beginning fund balance	\$ 145,000	\$ 145,000	\$ 145,000
			Local revenue			
45,727	40,294	42,000	Fees	43,000	43,000	43,000
\$ 148,081	\$ 155,465	\$ 167,000	Total resources	\$ 188,000	\$ 188,000	\$ 188,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
31,248	22,104	\$ 50,000	Wages and salaries	\$ 30,000	\$ 30,000	\$ 30,000
1,662	1,180	3,783	Payroll taxes and benefits	2,500	2,500	2,500
32,910	23,284	53,783	Total personnel services	32,500	32,500	32,500
			Materials and services			
-	-	2,000	Supplies	145,500	145,500	145,500
32,910	23,284	55,783	Total expenditures	178,000	178,000	178,000
			Other uses			
-	-	111,217	Contingency	10,000	10,000	10,000
115,171	132,181	-	Ending fund balance	-	-	-
115,171	132,181	111,217	Total other uses	10,000	10,000	10,000
\$ 148,081	\$ 155,465	\$ 167,000	Total requirements	\$ 188,000	\$ 188,000	\$ 188,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Student Financial Aid Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 206,044	\$ 235,762	\$ 242,000	Beginning fund balance	\$ 384,000	\$ 384,000	\$ 384,000
2,514,456	2,695,196	1,700,000	State revenue			
			State student financial aid	1,500,000	1,500,000	1,500,000
967,525	901,112	900,000	Local revenue			
			Local student financial aid	1,200,000	1,200,000	1,200,000
5,970,208	9,369,874	5,550,867	Federal revenue			
17,604	16,080	18,056	Federal student financial aid	5,925,916	5,925,916	5,925,916
9,469,793	12,982,262	8,168,923	Other federal revenue	16,711	16,711	16,711
<u>\$ 9,675,837</u>	<u>\$ 13,218,024</u>	<u>\$ 8,410,923</u>	Total revenue	<u>8,642,627</u>	<u>8,642,627</u>	<u>8,642,627</u>
			Total resources	<u>\$ 9,026,627</u>	<u>\$ 9,026,627</u>	<u>\$ 9,026,627</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 16,110	\$ 18,835	\$ 178,509	Wages and salaries	\$ 178,509	\$ 178,509	\$ 178,509
78	95	714	Payroll taxes and benefits	714	714	714
<u>16,188</u>	<u>18,930</u>	<u>179,223</u>	Total personnel services	<u>179,223</u>	<u>179,223</u>	<u>179,223</u>
			Materials and services			
9,401,838	12,770,895	7,964,558	Student financial aid	8,439,007	8,439,007	8,439,007
22,049	52,075	-	Other materials and services	-	-	-
<u>9,423,887</u>	<u>12,822,970</u>	<u>7,964,558</u>	Total materials and services	<u>8,439,007</u>	<u>8,439,007</u>	<u>8,439,007</u>
<u>9,440,075</u>	<u>12,841,900</u>	<u>8,143,781</u>	Total expenditures	<u>8,618,230</u>	<u>8,618,230</u>	<u>8,618,230</u>
			Other uses			
-	-	267,142	Contingency	408,397	408,397	408,397
235,762	376,124	-	Ending fund balance	-	-	-
<u>235,762</u>	<u>376,124</u>	<u>267,142</u>	Total other uses	<u>408,397</u>	<u>408,397</u>	<u>408,397</u>
<u>\$ 9,675,837</u>	<u>\$ 13,218,024</u>	<u>\$ 8,410,923</u>	Total requirements	<u>\$ 9,026,627</u>	<u>\$ 9,026,627</u>	<u>\$ 9,026,627</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Grants and Contracts Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 1,078,921	\$ 2,433,326	\$ 2,000,000	Beginning fund balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
			State revenue			
1,066,354	844,725	750,000	State grants and contracts	2,250,000	2,250,000	2,250,000
			Local revenue			
553,423	215,086	200,000	Fees	200,000	200,000	200,000
506,985	262,096	600,000	Local grants and contracts	600,000	600,000	600,000
418,841	1,226,615	1,750,000	Other local revenue	1,750,000	1,750,000	1,750,000
			Federal revenue			
11,066,815	7,722,858	11,500,000	Federal grants and contracts	10,000,000	10,000,000	10,000,000
3,792	2,800	5,000	Other federal revenue	5,000	5,000	5,000
<u>13,616,210</u>	<u>10,274,180</u>	<u>14,805,000</u>	Total revenue	<u>14,805,000</u>	<u>14,805,000</u>	<u>14,805,000</u>
			Other sources			
115,600	115,600	-	Transfers in	-	-	-
<u>\$ 14,810,731</u>	<u>\$ 12,823,106</u>	<u>\$ 16,805,000</u>	Total resources	<u>\$ 16,805,000</u>	<u>\$ 16,805,000</u>	<u>\$ 16,805,000</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 2,688,096	\$ 2,137,663	\$ 5,000,000	Wages and salaries	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
1,159,883	1,058,506	2,500,000	Payroll taxes and benefits	2,500,000	2,500,000	2,500,000
<u>3,847,979</u>	<u>3,196,169</u>	<u>7,500,000</u>	Total personnel services	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,500,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Grants and Contracts Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			Materials and services			
456,189	979,401	600,000	Supplies	600,000	600,000	600,000
19,133	30,567	100,000	Travel	100,000	100,000	100,000
53,599	120,199	200,000	Training and staff development	200,000	200,000	200,000
2,619	14,046	15,000	Publicity and public relations	15,000	15,000	15,000
10,238	15,988	50,000	Printing and publications	50,000	50,000	50,000
81,773	96,122	80,000	Repair and maintenance	80,000	80,000	80,000
3,069	1,257	5,000	Utilities	5,000	5,000	5,000
3,082	7,746	15,000	Fees and dues	15,000	15,000	15,000
388,511	546,103	500,000	Professional services	500,000	500,000	500,000
5,625,069	3,584,672	4,000,000	Student financial aid	4,000,000	4,000,000	4,000,000
650,818	1,062,001	1,000,000	WIA payments for student expenses	1,000,000	1,000,000	1,000,000
969,809	414,688	500,000	Other materials and services	500,000	500,000	500,000
<u>8,263,909</u>	<u>6,872,790</u>	<u>7,065,000</u>	Total materials and services	<u>7,065,000</u>	<u>7,065,000</u>	<u>7,065,000</u>
			Capital outlay			
265,516	259,722	350,000	Vehicles and equipment	350,000	350,000	350,000
-	-	20,000	Library collection	20,000	20,000	20,000
<u>265,516</u>	<u>259,722</u>	<u>370,000</u>	Total capital outlay	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>
<u>12,377,404</u>	<u>10,328,681</u>	<u>14,935,000</u>	Total expenditures	<u>14,935,000</u>	<u>14,935,000</u>	<u>14,935,000</u>
			Other uses			
-	-	-	Transfers out	-	-	-
-	-	1,870,000	Contingency	1,870,000	1,870,000	1,870,000
2,433,327	2,494,425	-	Ending fund balance	-	-	-
<u>2,433,327</u>	<u>2,494,425</u>	<u>1,870,000</u>	Total other uses	<u>1,870,000</u>	<u>1,870,000</u>	<u>1,870,000</u>
<u>\$ 14,810,731</u>	<u>\$ 12,823,106</u>	<u>\$16,805,000</u>	Total requirements	<u>\$16,805,000</u>	<u>\$16,805,000</u>	<u>\$16,805,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Retirement Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 1,621,894	\$ 1,358,762	\$ 1,100,000	Beginning fund balance	\$ 770,000	\$ 770,000	\$ 770,000
			Other sources			
700,000	500,000	500,000	Transfers in	500,000	500,000	500,000
\$ 2,321,894	\$ 1,858,762	\$ 1,600,000	Total resources	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 183,807	\$ 5,000	\$ -	Wages and salaries	\$ -	\$ -	\$ -
582,763	536,528	671,200	Payroll taxes and benefits	710,300	710,300	710,300
196,562	240,576	221,400	Retiree stipend	250,000	250,000	250,000
963,132	782,104	892,600	Total expenditures	960,300	960,300	960,300
			Other uses			
-	-	707,400	Contingency	309,700	309,700	309,700
1,358,762	1,076,658	-	Ending fund balance	-	-	-
1,358,762	1,076,658	707,400	Total other uses	309,700	309,700	309,700
\$ 2,321,894	\$ 1,858,762	\$ 1,600,000	Total requirements	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Insurance Reserve Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 113,374	\$ 45,674	\$ 140,000	Beginning fund balance	\$ 240,264	\$ 240,264	\$ 240,264
			Other sources			
-	100,000	100,000	Transfers in	50,000	50,000	50,000
\$ 113,374	\$ 145,674	\$ 240,000	Total resources	\$ 290,264	\$ 290,264	\$ 290,264
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 45,472	\$ -	\$ -	Wages and salaries	\$ -	\$ -	\$ -
16,523	-	-	Payroll taxes and benefits	-	-	-
-	-	-	Retiree stipend	-	-	-
<u>61,995</u>	<u>-</u>	<u>-</u>	Total personnel services	<u>-</u>	<u>-</u>	<u>-</u>
			Materials and services			
\$ 5,705	\$ -	\$ 240,000	Supplies	\$ 275,000	\$ 275,000	\$ 275,000
-	14	-	Printing and publications	-	-	-
			Capital outlay			
-	5,396	-	Vehicles and equipment	-	-	-
<u>67,700</u>	<u>5,410</u>	<u>240,000</u>	Total expenditures	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
			Other uses			
-	-	-	Contingency	15,264	15,264	15,264
45,674	140,264	-	Ending fund balance	-	-	-
\$ 113,374	\$ 145,674	\$ 240,000	Total requirements	\$ 290,264	\$ 290,264	\$ 290,264

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
PERS Reserve Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	RESOURCES			
			Beginning fund balance	\$ 3,001,071	\$ 3,001,071	\$ 3,001,071
	49,740,000	-	Other sources			
			Proceeds from long-term debt	-	-	-
-	49,740,000	-	Total other sources	-	-	-
\$ 3,000,000	\$ 52,740,000	\$ 3,000,000	Total resources	\$ 3,001,071	\$ 3,001,071	\$ 3,001,071
			REQUIREMENTS			
			Other uses			
\$ -	\$ 49,738,929	\$ -	Issuance/refunding of long-term debt	-	-	-
-	-	3,000,000	Contingency	\$ 3,001,071	\$ 3,001,071	\$ 3,001,071
3,000,000	3,001,071	-	Ending fund balance	-	-	-
3,000,000	52,740,000	3,000,000	Total other uses	3,001,071	3,001,071	3,001,071
\$ 3,000,000	\$ 52,740,000	\$ 3,000,000	Total requirements	\$ 3,001,071	\$ 3,001,071	\$ 3,001,071

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Technology Infrastructure and Software Replacement Fund

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 2,334,845	\$ 2,211,200	\$ 1,750,000	Beginning fund balance	\$ 1,797,484	\$ 1,797,484	\$ 1,797,484
-	33,491	-	State revenue			
-	-	-	Other state revenue	-	-	-
<u>\$ 2,334,845</u>	<u>\$ 2,244,691</u>	<u>\$ 1,750,000</u>	Total resources	<u>\$ 1,797,484</u>	<u>\$ 1,797,484</u>	<u>\$ 1,797,484</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ 50,000	Wages and salaries	\$ 50,000	\$ 50,000	\$ 50,000
-	-	16,340	Payroll taxes and benefits	16,340	16,340	16,340
-	-	66,340	Total personnel services	66,340	66,340	66,340
			Materials and services			
64,563	-	200,000	Repair and maintenance	831,144	831,144	831,144
-	-	400,000	Professional services	300,000	300,000	300,000
64,563	-	600,000	Total materials and services	1,131,144	1,131,144	1,131,144
			Capital outlay			
59,082	416,022	1,000,000	Buildings and infrastructure	600,000	600,000	600,000
123,645	416,022	1,666,340	Total expenditures	1,797,484	1,797,484	1,797,484
			Other uses			
2,211,200	1,828,669	83,660	Ending fund balance	-	-	-
2,211,200	1,828,669	83,660	Total other uses	-	-	-
<u>\$ 2,334,845</u>	<u>\$ 2,244,691</u>	<u>\$ 1,750,000</u>	Total requirements	<u>\$ 1,797,484</u>	<u>\$ 1,797,484</u>	<u>\$ 1,797,484</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Debt Service Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 3,426,151	\$ 2,684,044	\$ 2,536,482	Beginning fund balance	\$ 2,557,135	\$ 2,557,135	\$ 2,557,135
			Local revenue			
7,220,819	6,812,248	11,648,648	Property taxes	11,283,175	11,283,175	11,283,175
2,312,388	5,432,632	6,376,739	Other local revenue	5,675,283	5,675,283	5,675,283
9,533,207	12,244,880	18,025,387	Total revenue	16,958,458	16,958,458	16,958,458
			Other sources			
	8,004,769	-	Proceeds from long-term debt	-	-	-
\$ 12,959,358	\$ 22,933,693	\$ 20,561,869	Total resources	\$ 19,515,593	\$ 19,515,593	\$ 19,515,593
REQUIREMENTS						
			Expenditures			
			Debt service			
\$ 6,185,000	\$ 7,980,000	\$ 10,957,806	Principal	\$ 12,088,253	\$ 12,088,253	\$ 12,088,253
4,090,314	4,802,401	5,707,123	Interest	5,020,626	5,020,626	5,020,626
10,275,314	12,782,401	16,664,929	Total debt service	17,108,879	17,108,879	17,108,879
			Other uses			
-	8,004,769	-	Issuance/refunding of long-term debt	-	-	-
-	-	3,696,940	Contingency	2,206,714	2,206,714	2,206,714
2,684,044	2,146,523	200,000	Ending fund balance	200,000	200,000	200,000
2,684,044	10,151,292	3,896,940	Total other uses	2,406,714	2,406,714	2,406,714
\$ 12,959,358	\$ 22,933,693	\$ 20,561,869	Total requirements	\$ 19,515,593	\$ 19,515,593	\$ 19,515,593

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds			Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2015	2017	Total		2022 Bank Loan Beavercreek Rd	
Fund balance June 30, 2022			\$ 678,521	\$2,831,168	\$ 6,125	\$3,515,814
Projected 2022-23						
Revenue			6,890,628	5,738,086	-	12,628,714
Expenditures						
Principal	\$ 2,668,611	\$ 1,224,281	3,892,892	3,355,000		7,247,892
Interest	1,176,489	2,550,119	3,726,608	1,801,776		5,528,384
Total debt service	<u>\$ 3,845,100</u>	<u>\$ 3,774,400</u>	<u>7,619,500</u>	<u>5,156,776</u>	<u>-</u>	<u>12,776,276</u>
Fund balance at end of year			(50,351)	3,412,478	6,125	3,368,252
Budget 2023-24						
Revenue			11,283,175	5,675,283	-	16,958,458
Transfers in			-	-	-	-
Total revenue & other sources			<u>11,283,175</u>	<u>5,675,283</u>	<u>-</u>	<u>16,958,458</u>
Expenditures						
Principal	\$ 6,314,280	\$ 1,538,973	7,853,253	4,235,000	-	12,088,253
Interest	807,939	2,449,677	3,257,616	1,742,010	21,000	5,020,626
Total debt service	<u>\$ 7,122,219</u>	<u>\$ 3,988,650</u>	<u>11,110,869</u>	<u>5,977,010</u>	<u>21,000</u>	<u>17,108,879</u>
Fund balance at end of year			<u>\$ 121,955</u>	<u>\$ 3,110,752</u>	<u>\$ (14,875)</u>	<u>\$ 3,217,832</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

CLACKAMAS COMMUNITY COLLEGE
2023-24 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, 2005 and 2021, 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.

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Description of Long-Term Debt

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

In February of 2021, the college entered into an FFCO financing agreement with Bank of the West for a \$1.2 million loan. This \$1.2 million was used to purchase land adjacent to the college on Beaver Creek Road. This debt is structured as interest-only payments through FY 2024-25, and the loan is structured to be paid in full by FY 2031-32 at the latest.

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.

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
2023-24 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	2021	Beavercreek Property Loan	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 49,740,000	\$ 1,200,000	\$ 203,098,913
Principal balance at June 30, 2023	\$ -	\$ 35,936,226	\$ 41,100,057	\$ 7,285,000	\$ 6,410,000	\$ 46,830,000	\$ -	\$ 137,561,283
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			Purchase property adjacent to current property	
Coupon rates	4.00-5.00%	2.00-5.00%	2.00-5.00%	3.35-5.50%	4.64-4.83%	2.42-2.51%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	2.49%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	Charles Schwab & Co., Inc.	Financial Security Assurance	Ambac Assurance Corp	Ambac Assurance Corp	None	
Underlying rating at issuance								
S & P	AAA	AA	AA+	AAA	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	not rated	
Current rating								
S & P	AA	AA	AA+	AA	A+	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	2021	Beavercreek Property Loan		
				Total Principal and Interest					
2024	-	4,095,100	3,988,650	1,747,860	1,514,667	2,714,482	21,000	14,081,759	
2025	-	4,227,350	4,099,400	1,823,482	1,576,454	2,804,658	162,052	14,693,396	
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	2,903,861	162,052	13,004,015	
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	3,002,106	162,052	13,435,338	
2028	-	4,655,000	2,127,750	1,018,364	880,580	3,099,432	162,051	11,943,177	
2029	-	4,805,000	2,183,000	-	-	3,206,828	162,051	10,356,879	
2030	-	4,965,000	2,230,250	-	-	3,318,600	162,051	10,675,901	
2031	-	5,125,000	2,289,750	-	-	3,429,941	162,051	11,006,742	
2032	-	5,290,000	2,345,750	-	-	3,546,171	162,051	11,343,972	
2033	-	5,465,000	2,403,250	-	-	3,664,060	-	11,532,310	
2034	-	5,640,000	2,462,000	-	-	3,788,926	-	11,890,926	
2035	-	5,825,000	2,521,750	-	-	3,919,888	-	12,266,638	
2036	-	-	8,297,250	-	-	4,052,661	-	12,349,911	
2037	-	-	8,547,500	-	-	4,191,577	-	12,739,077	
2038	-	-	8,804,251	-	-	4,335,550	-	13,139,801	
2039	-	-	9,070,750	-	-	4,482,014	-	13,552,764	
2040	-	-	9,345,000	-	-	2,295,674	-	11,640,674	
Total	\$ -	\$ 58,961,800	\$ 74,831,301	\$ 8,469,802	\$ 7,316,537	\$ 58,756,429	\$ 1,317,412	\$ 209,653,281	

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	2021	Beavercreek Property Loan	
				<i>Principal Portion</i>				
2024	-	3,455,000	1,538,973	1,345,000	1,205,000	1,685,000	-	9,228,973
2025	-	3,750,000	1,985,000	1,495,000	1,325,000	1,785,000	141,052	10,481,052
2026	-	4,010,000	-	1,655,000	1,450,000	1,900,000	143,520	9,158,520
2027	-	4,290,000	45,000	1,825,000	1,590,000	2,020,000	146,032	9,916,032
2028	-	2,774,613	95,000	965,000	840,000	2,145,000	148,587	6,968,200
2029	-	2,714,777	155,000	-	-	2,285,000	151,187	5,305,964
2030	-	2,645,997	210,000	-	-	2,435,000	153,833	5,444,830
2031	-	2,582,385	280,000	-	-	2,590,000	156,525	5,608,910
2032	-	2,515,818	350,000	-	-	2,755,000	159,264	5,780,082
2033	-	2,457,392	425,000	-	-	2,930,000	-	5,812,392
2034	-	2,394,575	505,000	-	-	3,120,000	-	6,019,575
2035	-	2,345,669	590,000	-	-	3,325,000	-	6,260,669
2036	-	-	6,395,000	-	-	3,540,000	-	9,935,000
2037	-	-	6,965,000	-	-	3,770,000	-	10,735,000
2038	-	-	6,805,044	-	-	4,025,000	-	10,830,044
2039	-	-	7,082,727	-	-	4,290,000	-	11,372,727
2040	-	-	7,673,313	-	-	2,230,000	-	9,903,313
Total	\$ -	\$ 35,936,226	\$ 41,100,057	\$ 7,285,000	\$ 6,410,000	\$ 46,830,000	\$ 1,200,000	\$ 138,761,283

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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	2021	Beavercreek Property Loan	
				<i>Interest Portion</i>				
2024	-	640,100	2,449,677	402,860	309,667	1,029,482	21,000	4,852,786
2025	-	477,350	2,114,400	328,482	251,454	1,019,658	21,000	4,212,344
2026	-	354,850	2,035,000	245,809	187,443	1,003,861	18,532	3,845,495
2027	-	214,500	2,035,000	154,287	117,393	982,106	16,020	3,519,306
2028	-	1,880,387	2,032,750	53,364	40,580	954,432	13,464	4,974,977
2029	-	2,090,223	2,028,000	-	-	921,828	10,864	5,050,915
2030	-	2,319,003	2,020,250	-	-	883,600	8,218	5,231,071
2031	-	2,542,615	2,009,750	-	-	839,941	5,526	5,397,832
2032	-	2,774,182	1,995,750	-	-	791,171	2,787	5,563,890
2033	-	3,007,608	1,978,250	-	-	734,060	-	5,719,918
2034	-	3,245,425	1,957,000	-	-	668,926	-	5,871,351
2035	-	3,479,331	1,931,750	-	-	594,888	-	6,005,969
2036	-	-	1,902,250	-	-	512,661	-	2,414,911
2037	-	-	1,582,500	-	-	421,577	-	2,004,077
2038	-	-	1,999,207	-	-	310,550	-	2,309,757
2039	-	-	1,988,023	-	-	192,014	-	2,180,037
2040	-	-	1,671,687	-	-	65,674	-	1,737,361
Total	\$ -	\$ 23,025,574	\$ 33,731,244	\$ 1,184,802	\$ 906,537	\$ 11,926,429	\$ 117,412	\$ 70,891,998

**CLACKAMAS COMMUNITY COLLEGE
2023-24 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, 2022-23	\$ 81,296,231,524
Percentage limitation	<u>1.5%</u>
Legal debt limitation	1,219,443,473
Bonded indebtedness at June 30, 2023	<u>77,036,283</u>
Debt margin	<u><u>\$ 1,142,407,190</u></u>

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2023-24 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 1,000,000	\$ 225,000	\$ 1,500,000	\$ 2,700,000	\$ 5,425,000
State revenue					
State grants and contracts	-	-	-	-	-
Local revenue					
Fees	-	-	-	-	-
Other local revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Other sources					
Transfers in	-	100,000	150,000	1,300,000	1,550,000
Sale of fixed assets	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-
Total other sources	-	100,000	150,000	1,300,000	1,550,000
Total resources	\$ 1,000,000	\$ 325,000	\$ 1,650,000	\$ 4,000,000	\$ 6,975,000
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes and benefits	-	-	-	-	-
Total personal services	-	-	-	-	-
Materials and services					
Supplies	-	300,000	500,000	-	800,000
Repair and maintenance	-	-	-	500,000	500,000
Professional services	-	-	-	800,000	800,000
Total materials and services	-	300,000	500,000	1,300,000	2,100,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2023-24 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
Capital outlay					
Vehicles and equipment	-	-	1,000,000	-	1,000,000
Buildings and infrastructure	-	-	-	2,500,000	2,500,000
Land	-	-	-	-	-
Total capital outlay	-	-	1,000,000	2,500,000	3,500,000
Total expenditures	-	300,000	1,500,000	3,800,000	5,600,000
Other uses					
Transfers out	1,000,000	-	-	-	1,000,000
Contingency	-	25,000	150,000	200,000	375,000
Ending fund balance	-	-	-	-	-
Total other uses	1,000,000	25,000	150,000	200,000	1,375,000
Total requirements	\$ 1,000,000	\$ 325,000	\$ 1,650,000	\$ 4,000,000	\$ 6,975,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Capital Projects (Bond) Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 14,668,914	\$ 6,672,331	\$ 5,000,000	Beginning fund balance	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
6,617,367	1,440,824	-	State revenue			
			State grants and contracts	-	-	-
23,078	38,501	-	Local revenue			
			Other local revenue	-	-	-
6,640,445	1,479,325	-	Total revenue	-	-	-
			Other sources			
-	-	-	Transfers in	-	-	-
\$ 21,309,359	\$ 8,151,656	\$ 5,000,000	Total resources	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 84,299	\$ 3,697	\$ 10,000	Wages and salaries	\$ -	\$ -	\$ -
44,686	1,934	3,423	Payroll taxes and benefits	-	-	-
128,985	5,631	13,423	Total personal services	-	-	-
			Materials and services			
\$ 30,532	\$ 248,260	\$ -	Supplies	\$ -	\$ -	\$ -
-	65	-	Publicity and public relations	-	-	-
2,580,366	854,977	836,577	Professional services	-	-	-
2,610,898	1,103,302	836,577	Total materials and services	-	-	-

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Capital Projects (Bond) Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
11,897,146	3,181,621	4,150,000	Capital outlay			
14,637,029	4,290,554	5,000,000	Buildings and infrastructure	-	-	-
			Total expenditures	-	-	-
			Other uses			
-	-	-	Transfers out	1,000,000	1,000,000	1,000,000
6,672,330	3,861,102	-	Ending fund balance	-	-	-
6,672,330	3,861,102	-	Total other uses	1,000,000	1,000,000	1,000,000
\$ 21,309,359	\$ 8,151,656	\$ 5,000,000	Total requirements	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Staff Computer Replacement Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 50,579	\$ 149,679	\$ 125,000	Beginning fund balance	\$ 225,000	\$ 225,000	\$ 225,000
			Other sources			
100,000	100,000	103,000	Transfers in	100,000	100,000	100,000
\$ 150,579	\$ 249,679	\$ 228,000	Total resources	\$ 325,000	\$ 325,000	\$ 325,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 900	\$ 9,361	\$ 225,000	Supplies	\$ 300,000	\$ 300,000	\$ 300,000
			Other uses			
-	-	3,000	Contingency	25,000	25,000	25,000
149,679	240,318	-	Ending fund balance	-	-	-
149,679	240,318	3,000	Total other uses	25,000	25,000	25,000
\$ 150,579	\$ 249,679	\$ 228,000	Total requirements	\$ 325,000	\$ 325,000	\$ 325,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Equipment Replacement Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 1,845,674	\$ 2,012,346	\$ 2,100,000	Beginning fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
			Other sources			
250,000	250,000	250,000	Transfers in	150,000	150,000	150,000
\$ 2,095,674	\$ 2,262,346	\$ 2,350,000	Total resources	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 60,282	\$ 385,216	\$ 475,000	Supplies	\$ 500,000	\$ 500,000	\$ 500,000
			Capital outlay			
23,046	-	875,000	Vehicles and equipment	1,000,000	1,000,000	1,000,000
83,328	385,216	1,350,000	Total expenditures	1,500,000	1,500,000	1,500,000
			Other uses			
			Contingency	150,000	150,000	150,000
-	-	1,000,000	Ending fund balance	-	-	-
2,012,346	1,877,130	-	Total other uses	150,000	150,000	150,000
2,012,346	1,877,130	1,000,000	Total requirements	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
\$ 2,095,674	\$ 2,262,346	\$ 2,350,000				

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Major Maintenance Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 2,868,110	\$ 3,018,386	\$ 3,000,000	Beginning fund balance	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
60,000	75,322	-	Federal revenue			
			Federal grants and contracts	-	-	-
500,000	500,000	500,000	Other sources			
-	520,000	-	Transfers in	1,300,000	1,300,000	1,300,000
-	1,200,000	-	Sale of fixed assets	-	-	-
500,000	2,220,000	500,000	Proceeds from long-term debt	-	-	-
<u>\$ 3,428,110</u>	<u>\$ 5,313,708</u>	<u>\$ 3,500,000</u>	Total other sources	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>
			Total resources	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 5,000	\$ 790	\$ -	Supplies	\$ -	\$ -	\$ -
13,340	13,613	500,000	Repair and maintenance	500,000	500,000	500,000
-	33,470	-	Fees and dues	-	-	-
391,384	506,061	500,000	Professional services	800,000	800,000	800,000
-	2,714	-	Other materials and services	-	-	-
<u>409,724</u>	<u>556,648</u>	<u>1,000,000</u>	Total materials and services	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>
			Capital outlay			
-	-	2,500,000	Buildings and infrastructure	2,500,000	2,500,000	2,500,000
-	1,800,000	-	Land	-	-	-
<u>-</u>	<u>1,800,000</u>	<u>2,500,000</u>	Total capital outlay	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>
409,724	2,356,648	3,500,000	Total expenditures	<u>3,800,000</u>	<u>3,800,000</u>	<u>3,800,000</u>
			Other uses			
-	-	-	Contingency	200,000	200,000	200,000
3,018,386	2,957,060	-	Ending fund balance	-	-	-
<u>\$ 3,428,110</u>	<u>\$ 5,313,708</u>	<u>\$ 3,500,000</u>	Total requirements	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2023-24 Budget
RESOURCES					
Beginning fund balance	\$ 400,000	\$ 5,000	\$ 5,000	\$ 175,000	\$ 585,000
Local revenue					
Fees	-	-	72,000	-	72,000
Sales of goods and services	55,000	-	-	215,000	270,000
Local grants and contracts	-	500,000	-	-	500,000
Other local revenue	60,000	-	50,000	-	110,000
Total revenue	<u>115,000</u>	<u>500,000</u>	<u>122,000</u>	<u>215,000</u>	<u>952,000</u>
Other sources					
Transfers in	-	-	-	-	-
Total resources	<u><u>\$ 515,000</u></u>	<u><u>\$ 505,000</u></u>	<u><u>\$ 127,000</u></u>	<u><u>\$ 390,000</u></u>	<u><u>\$ 1,537,000</u></u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 72,819	\$ 213,589	\$ 97,000	\$ 73,810	\$ 457,218
Payroll taxes and benefits	23,824	84,581	9,338	41,853	159,596
Total personnel services	<u>96,643</u>	<u>298,170</u>	<u>106,338</u>	<u>115,663</u>	<u>616,814</u>

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2023-24 Budget
Materials and services					
Supplies	-	11,800	4,800	33,000	49,600
Travel	-	7,949	200	50,000	58,149
Training and staff development	-	6,000	-	-	6,000
Publicity and public relations	-	2,000	250	-	2,250
Printing and publications	-	4,000	1,500	-	5,500
Repair and maintenance	5,000	-	-	61,000	66,000
Utilities	-	250	100	-	350
Fees and dues	-	3,000	250	-	3,250
Professional services	300,000	102,000	8,250	-	410,250
Cost of goods sold	60,000	-	-	-	60,000
Student financial aid	-	-	-	-	-
Other materials and services	-	-	312	-	312
Total materials and services	<u>365,000</u>	<u>136,999</u>	<u>15,662</u>	<u>144,000</u>	<u>661,661</u>
Capital outlay					
Vehicles and equipment	-	-	-	55,000	55,000
Total expenditures	<u>461,643</u>	<u>435,169</u>	<u>122,000</u>	<u>314,663</u>	<u>1,333,475</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	53,357	69,831	5,000	75,337	203,525
Ending fund balance	-	-	-	-	-
Total other uses	<u>53,357</u>	<u>69,831</u>	<u>5,000</u>	<u>75,337</u>	<u>203,525</u>
Total requirements	<u>\$ 515,000</u>	<u>\$ 505,000</u>	<u>\$ 127,000</u>	<u>\$ 390,000</u>	<u>\$ 1,537,000</u>

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Bookstore Fund

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 697,566	\$ 621,970	\$ 600,000	Beginning fund balance	\$ 400,000	\$ 400,000	\$ 400,000
			Local revenue			
12,986	9,222	55,000	Sales of goods and services	55,000	55,000	55,000
140,300	78,956	92,630	Other local revenue	60,000	60,000	60,000
153,286	88,178	147,630	Total revenue	115,000	115,000	115,000
\$ 850,852	\$ 710,148	\$ 747,630	Total resources	\$ 515,000	\$ 515,000	\$ 515,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 62,900	\$ 57,749	\$ 70,000	Wages and salaries	\$ 72,819	\$ 72,819	\$ 72,819
22,148	20,720	24,115	Payroll taxes and benefits	23,824	23,824	23,824
85,048	78,469	94,115	Total personnel services	96,643	96,643	96,643
			Materials and services			
1,510	489	-	Printing and publications	-	-	-
-	-	5,000	Repair and maintenance	5,000	5,000	5,000
173	142	-	Utilities	-	-	-
-	-	-	Fees and dues	-	-	-
-	-	100,000	Professional services	300,000	300,000	300,000
(7,849)	9,405	50,000	Cost of goods sold	60,000	60,000	60,000
-	-	-	Other materials and services	-	-	-
(6,166)	10,036	155,000	Total materials and services	365,000	365,000	365,000
78,882	88,505	249,115	Total expenditures	461,643	461,643	461,643
			Other uses			
150,000	100,000	-	Transfers out	-	-	-
-	-	98,515	Contingency	53,357	53,357	53,357
621,970	521,643	400,000	Ending fund balance	-	-	-
771,970	621,643	498,515	Total other uses	53,357	53,357	53,357
\$ 850,852	\$ 710,148	\$ 747,630	Total requirements	\$ 515,000	\$ 515,000	\$ 515,000

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Customized Training Fund

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
RESOURCES						
\$ 89,671	\$ 126,835	\$ 25,000	Beginning fund balance	\$ 5,000	\$ 5,000	\$ 5,000
			Local revenue			
296,367	-	-	Fees	-	-	-
234,997	361,365	500,000	Local grants and contracts	500,000	500,000	500,000
19	-	-	Other local revenue	-	-	-
			Federal revenue			
-	105,521	-	Other federal revenue	-	-	-
531,383	466,886	500,000	Total revenue	500,000	500,000	500,000
\$ 621,054	\$ 593,721	\$ 525,000	Total resources	\$ 505,000	\$ 505,000	\$ 505,000
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 353,885	\$ 407,543	\$ 301,689	Wages and salaries	\$ 213,589	\$ 213,589	\$ 213,589
126,560	173,631	137,764	Payroll taxes and benefits	84,581	84,581	84,581
480,445	581,174	439,453	Total personnel services	298,170	298,170	298,170
			Materials and services			
9,321	9,481	36,800	Supplies	11,800	11,800	11,800
-	873	7,949	Travel	7,949	7,949	7,949
1,795	445	6,000	Training and staff development	6,000	6,000	6,000
-	-	2,000	Publicity and public relations	2,000	2,000	2,000
211	1,567	4,000	Printing and publications	4,000	4,000	4,000
-	-	-	Repair and maintenance	-	-	-
192	122	250	Utilities	250	250	250
-	35	3,000	Fees and dues	3,000	3,000	3,000
2,255	-	2,000	Professional services	102,000	102,000	102,000
13,774	12,523	61,999	Total materials and services	136,999	136,999	136,999
494,219	593,697	501,452	Total expenditures	435,169	435,169	435,169
			Other uses			
-	-	23,548	Contingency	69,831	69,831	69,831
126,835	24	-	Ending fund balance	-	-	-
126,835	24	23,548	Total other uses	69,831	69,831	69,831
\$ 621,054	\$ 593,721	\$ 525,000	Total requirements	\$ 505,000	\$ 505,000	\$ 505,000

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Environmental Learning Center

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ -	\$ 650	\$ -	Beginning fund balance	\$ 5,000	\$ 5,000	\$ 5,000
			Local revenue			
\$ 145,174	\$ 65,745	\$ 107,000	Fees	\$ 72,000	\$ 72,000	\$ 72,000
-	-	10	Sales of goods and services	-	-	-
15,379	49,221	38,500	Other local revenue	50,000	50,000	50,000
			Federal revenue			
-	69,945	-	Other federal revenue	-	-	-
160,553	184,911	145,510	Total revenue	122,000	122,000	122,000
			Other sources			
7,277	-	-	Transfers in	-	-	-
\$ 167,830	\$ 185,561	\$ 145,510	Total resources	\$ 127,000	\$ 127,000	\$ 127,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
109,102	122,611	\$ 99,200	Wages and salaries	\$ 97,000	\$ 97,000	\$ 97,000
12,819	14,405	33,957	Payroll taxes and benefits	9,338	9,338	9,338
121,921	137,016	133,157	Total personnel services	106,338	106,338	106,338
			Materials and services			
18,888	10,391	4,625	Supplies	4,800	4,800	4,800
-	862	200	Travel	200	200	200
382	254	100	Publicity and public relations	250	250	250
1,820	945	100	Printing and publications	1,500	1,500	1,500
-	46	100	Repair and maintenance	-	-	-
-	-	20	Utilities	100	100	100
158	269	100	Fees and dues	250	250	250
23,858	14,536	6,825	Professional services	8,250	8,250	8,250
-	-	83	Cost of goods sold	-	-	-
-	-	100	Student financial aid	-	-	-
153	-	100	Other materials and services	312	312	312
45,259	27,303	12,353	Total materials and services	15,662	15,662	15,662
167,180	164,319	145,510	Total expenditures	122,000	122,000	122,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Environmental Learning Center**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			Other uses			
		-	Contingency	5,000	5,000	5,000
650	21,242		Ending fund balance	-	-	-
650	21,242	-	Total other uses	5,000	5,000	5,000
\$ 167,830	\$ 185,561	\$ 145,510	Total requirements	\$ 127,000	\$ 127,000	\$ 127,000

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Internal Service Fund**

2020-21 Actual	2021-22 Actual	2022-23 Budget		2023-24 Proposed	2023-24 Approved	2023-24 Adopted
			RESOURCES			
\$ 396,661	\$ 240,284	\$ 200,000	Beginning fund balance	\$ 175,000	\$ 175,000	\$ 175,000
69,786	139,362	350,000	Local revenue			
	1	-	Sales of goods and services	215,000	215,000	215,000
		-	Proceeds from long-term debt	-	-	-
\$ 466,447	\$ 379,647	\$ 550,000	Total resources	\$ 390,000	\$ 390,000	\$ 390,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 85,039	\$ 28,915	\$ 70,496	Wages and salaries	\$ 73,810	\$ 73,810	\$ 73,810
42,065	8,024	37,900	Payroll taxes and benefits	41,853	41,853	41,853
127,104	36,939	108,396	Total personnel services	115,663	115,663	115,663
			Materials and services			
8,797	17,198	75,000	Supplies	33,000	33,000	33,000
25,357	54,225	45,000	Travel	50,000	50,000	50,000
8	-	-	Printing and publications	-	-	-
52,992	36,614	97,500	Repair and maintenance	61,000	61,000	61,000
-	1,145	-	Professional services	-	-	-
87,154	109,182	217,500	Total materials and services	144,000	144,000	144,000
			Capital outlay			
11,906	579	102,800	Vehicles and equipment	55,000	55,000	55,000
226,164	146,700	428,696	Total expenditures	314,663	314,663	314,663
			Other uses			
-	-	121,304	Contingency	75,337	75,337	75,337
240,283	232,947	-	Ending fund balance	-	-	-
240,283	232,947	121,304	Total other uses	75,337	75,337	75,337
\$ 466,447	\$ 379,647	\$ 550,000	Total requirements	\$ 390,000	\$ 390,000	\$ 390,000

APPENDICES

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**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 24,934,240	\$ 11,673,482	
Less uncollectible and discounts at 4.5%	(1,122,041)	(525,307)	
Plus collection of prior years past due taxes and other taxes	253,871	85,000	
Interest on property taxes	67,878	50,000	
Property taxes expected to be collected to balance the budget	<u>\$ 24,133,948</u>	<u>\$ 11,283,175</u>	<u>\$ 35,417,123</u>

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

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2022-23	2023-24		
TUITION				General Fund
In state (in district and out of district border states)	\$ 117.00	\$ 123.00	per credit hour	
Out of state and international	283.00	297.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-specific course related services available to the general college community.	6.00	6.50	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.	5.00	6.50	per credit hour	Student Technology
College services fee	30.00	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
2023-24 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2022-23	2023-24		
COURSE FEES AND SPECIAL PROGRAM FEES					
					Fee Fund
10001	Health Sciences	175.00	260.00	per course	DA-107 Dental Materials I
10001	Health Sciences	200.00	285.00	per course	DA-108 Dental Materials
10001	Health Sciences	40.00	125.00	per course	DA-115 Dental Science
10001	Health Sciences	370.00	400.00	per course	EMT-101 EMT Basic Part I
10001	Health Sciences	320.00	400.00	per course	EMT-102 EMT Basic Part II
10001	Health Sciences	40.00	-	per course	EMT-105 Intro to Emergency Medical Services
10001	Health Sciences	102.00	152.00	per course	MA-112 Medical Office Practice
10001	Health Sciences	200.00	250.00	per course	MA-115 Phlebotomy
10001	Health Sciences	-	40.00	per course	MA-116 Introduction to Medications
10001	Health Sciences	-	40.00	per course	MA-117 Clinical Lab Procedures I
10001	Health Sciences	115.00	170.00	per course	MA-117L Clinical Lab Procedures I
10001	Health Sciences	130.00	145.00	per course	MA-118 Exam room techniques
10001	Health Sciences	110.00	160.00	per course	MA-118L Exam room techniques Lab
10001	Health Sciences	-	50.00	per course	MA-119 Medical Assistant Practicum
10001	Health Sciences	-	50.00	per course	MA-121 Clinical Lab Procedures II
10001	Health Sciences	150.00	210.00	per course	NRS-110C Health Promotion CLINICAL
10001	Health Sciences	212.00	312.00	per course	NRS-221 Chronic Illness & End of Life
10001	Health Sciences	-	180.00	per course	NRS-222C Acute Care II & End of Life CLINICAL
10001	Health Sciences	175.00	390.00	per course	NRS-224 Integrative Practicum
10004	Art	16.00	20.00	per credit hour	ART-115, ART-117, ART-119, ART-121, ART-131, ART-232, ART-233, ART-257, ART-261, ART-262, ART-291, ART-292, ART-293
10004	Art	75.00	150.00	per course	ART-161, ART-162
10004	Art	69.00	79.00	per course	ART-250, ART-251, ART-252, ART-253, ART-254, ART-255

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Tuition and Fees

		Rate		Unit	Fund Receiving the Revenue, or Course
		2022-23	2023-24		
10004	Art	90.00	106.00	per course	DMC-104, DMC-106, DMC-107, DMC-108, DMC-109, DMC-205, DMC-221, DMC-222, DMC-230, DMC-264, DMC-265, DMC-291, DMC-292, ART-225, ART-226, ART-227
10007	Automotive	45.00	48.00	per credit hour	AB-101, AB-105
10007	Automotive	113.00	120.00	per course	AB-106
10007	Automotive	67.00	71.00	per credit hour	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	29.00	31.00	per credit hour	AB-113, AB-133, AB-222, AB-224, AB-226
10007	Automotive	49.00	52.00	per credit hour	AB-149
10007	Automotive	54.00	57.00	per credit hour	AB-150, AB-151
10007	Automotive	29.00	31.00		ABR-125, ABR-127, ABR-129, ABR-225, ABR-227
10007	Automotive	90.00	96.00	per course	ABR-142
10007	Automotive	113.00	120.00	per course	ABR-152
10007	Automotive	45.00	48.00	per credit hour	ABR-162
10007	Automotive	25.00	27.00	per credit hour	AM-100
10007	Automotive	57.00	61.00	per course	AM-106
10007	Automotive	110.00	117.00	per course	AM-118
10007	Automotive	192.00	204.00	per course	AM-129, AM-130, AM-131, AM-133, AM-135, AM-142, AM-225, AM-229, AM-242
10007	Automotive	20.00	21.00	per credit hour	AM-199A2

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2022-23	2023-24		
10007	Automotive	113.00	120.00	per course	AM-223
10007	Automotive	122.00	130.00	per course	AM-224
10007	Automotive	90.00	96.00	per course	AM-228
10007	Automotive	164.00	168.00	per course	AM-245
10028	Engineering	35.00	50.00	per course	Environmental Chemistry I WET-123; Environmental Chemistry II WET-134
10039	Horticulture	40.00	50.00	per course	HOR-112
10039	Horticulture	70.00	75.00	per course	HOR-113 and HOR-124
10039	Horticulture	70.00	50.00	per course	HOR-120
10039	Horticulture	60.00	70.00	per course	HOR-135
10039	Horticulture	40.00	50.00	per course	HOR-146
10039	Horticulture	35.00	30.00	per course	HOR-216
10039	Horticulture	30.00	55.00	per course	HOR-223
10039	Horticulture	15.00	25.00	per course	HOR-228-02
10039	Horticulture	60.00	75.00	per course	HOR-230
10039	Horticulture	30.00	20.00	per course	HOR-235
10039	Horticulture	35.00	40.00	per course	HOR-236
10039	Horticulture	35.00	40.00	per course	HOR-260
10039	Horticulture	150.00	200.00	per course	HOR-290 only with special topic of: NCLC
10055	Industrial Technology	48.25	51.25	per credit hour	CDT-102, CDT-103, CDT-108A, CDT-160, CDT-223, CDT-224, CDT-225
10055	Industrial Technology	41.00	43.50	per credit hour	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

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2022-23	2023-24		
10055	Industrial Technology	48.25	51.25	per credit hour	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-218, MFG-219, MFG-221, MFG-271, MFG-272, MFG-273
10055	Industrial Technology	48.25	51.25	per credit hour	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	48.25	51.25	per credit hour	MET-112, MET-170, MET-211, MET-213
10055	Industrial Technology	48.25	51.25	per credit hour	MTT-111, MTT-112, MTT-113, MTT-121, MTT-122, MTT-123, MTT-141, MTT-241, MTT-242, MTT-252, MTT-253, MTT-254, MTT-268, MTT-269
10055	Industrial Technology	41.00	43.50	per credit hour	SM-136, SM-150, SM-160, SM-170, SM-229
10085	Wildland Fire	20.00	-	per course	FRP-101 Basic Forest Management
10085	Wildland Fire	25.00	50.00	per course	FRP-102 Basic Forest Management Lab
10085	Wildland Fire	30.00	50.00	per course	FRP-130 Introduction to Wildland Firefighting
10085	Wildland Fire	20.00	-	per course	FRP-200 Basic Incident Command System
10085	Wildland Fire	20.00	30.00	per course	FRP-205 Forest Mgmt Assessment & Inventories
10085	Wildland Fire	30.00	50.00	per course	FRP-211 Portable Pumps and Water Use
10085	Wildland Fire	50.00	225.00	per course	FRP-212 Wildfire Power Saws

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2022-23	2023-24				
10085	Wildland Fire	25.00	20.00	per course	FRP-230 Crew Boss (Single Resource) (S 231)
10085	Wildland Fire	25.00	20.00	per course	FRP-231 Engine Boss (Single Resource) (S 231)
10085	Wildland Fire	-	20.00	per course	FRP-245 Wilderness III: Weather of the NW
10085	Wildland Fire	25.00	50.00	per course	FRP-246 Wilderness IV: Wilderness Backcountry CPR/First Aid/AED
10085	Wildland Fire	25.00	30.00	per course	FRP-249 Followership to Leadership (L280)
10085	Wildland Fire	30.00	125.00	per course	FRP-250 Wilderness VI: Basic Tool Use
10085	Wildland Fire	20.00	-	per course	FRP-265 Wildland Fire Prevention Education (P101)
10085	Wildland Fire	25.00	30.00	per course	FRP-270 Basic Air Operations (S270)
10085	Wildland Fire	30.00	25.00	per course	FRP-290 Intermediate Wildland Fire Behavior
10085	Wildland Fire	25.00	175.00	per course	FRP-294 Intermediate Incident Command System (ICS 300)
10085	Wildland Fire	25.00	175.00	per course	FRP-295 Advanced Incident Command System (ICS 400)

**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>						
<i>Transfer in to:</i>	Purpose	General Fund	Fee Fund	PERS Reserve	Bond Fund	Debt Fund	Bookstore Fund	Total
General Fund	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Innovation Fund	1	150,000	-	-	-	-	-	150,000
Retirement Fund	1	500,000	-	-	-	-	-	500,000
Insurance Reserve Fund	1	50,000	-	-	-	-	-	50,000
Staff Computer Replacement Fund	1	100,000	-	-	-	-	-	100,000
Equipment Replacement Fund	1	150,000	-	-	-	-	-	150,000
Major Maintenance Fund	1	300,000	-	-	1,000,000	-	-	1,300,000
Total transfers		\$ 1,250,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 2,250,000

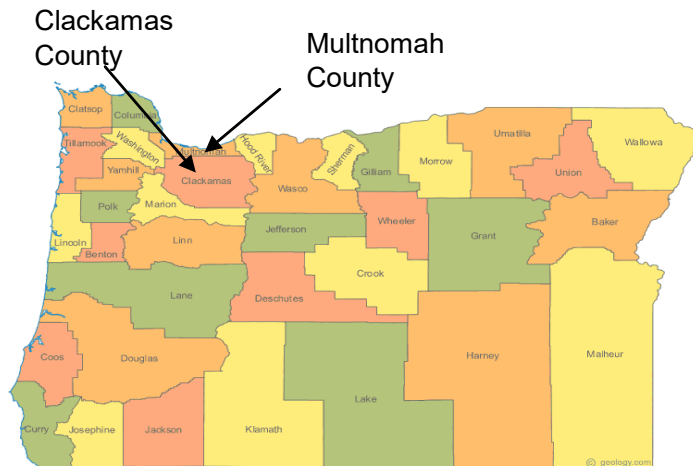
Purpose

- 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.

**CLACKAMAS COMMUNITY COLLEGE
2023-2024 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 2020: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,884 sq. mi.
- Population (2022 estimate): 423,177
- Average Annual Precipitation: 48.4"
- 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 1,988,038 people, with a total of 47% out of Oregon's total population of 4,246,155. The population of Clackamas County has steadily increased from 1850. The 2022 population of 423,177 represented a 12.5% increase over the 2010 population of 375,992.

**CLACKAMAS COMMUNITY COLLEGE
2023-2024 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.

	March 2023	March 2022
US	3.5%	3.6%
Oregon	4.4%	3.8%
Portland-Vancouver-Hillsboro MSA	4.2%	3.8%
Clackamas County	4.0%	3.5%

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
2022-23	45.3	4.7%	81.3	17.2%
2021-22	46.0	11.0%	69.4	9.5%
2020-21	41.4	5.0%	63.3	5.2%
2019-20	39.5	4.4%	60.2	7.3%
2018-19	37.8	4.6%	56.1	9.3%

Educational Options

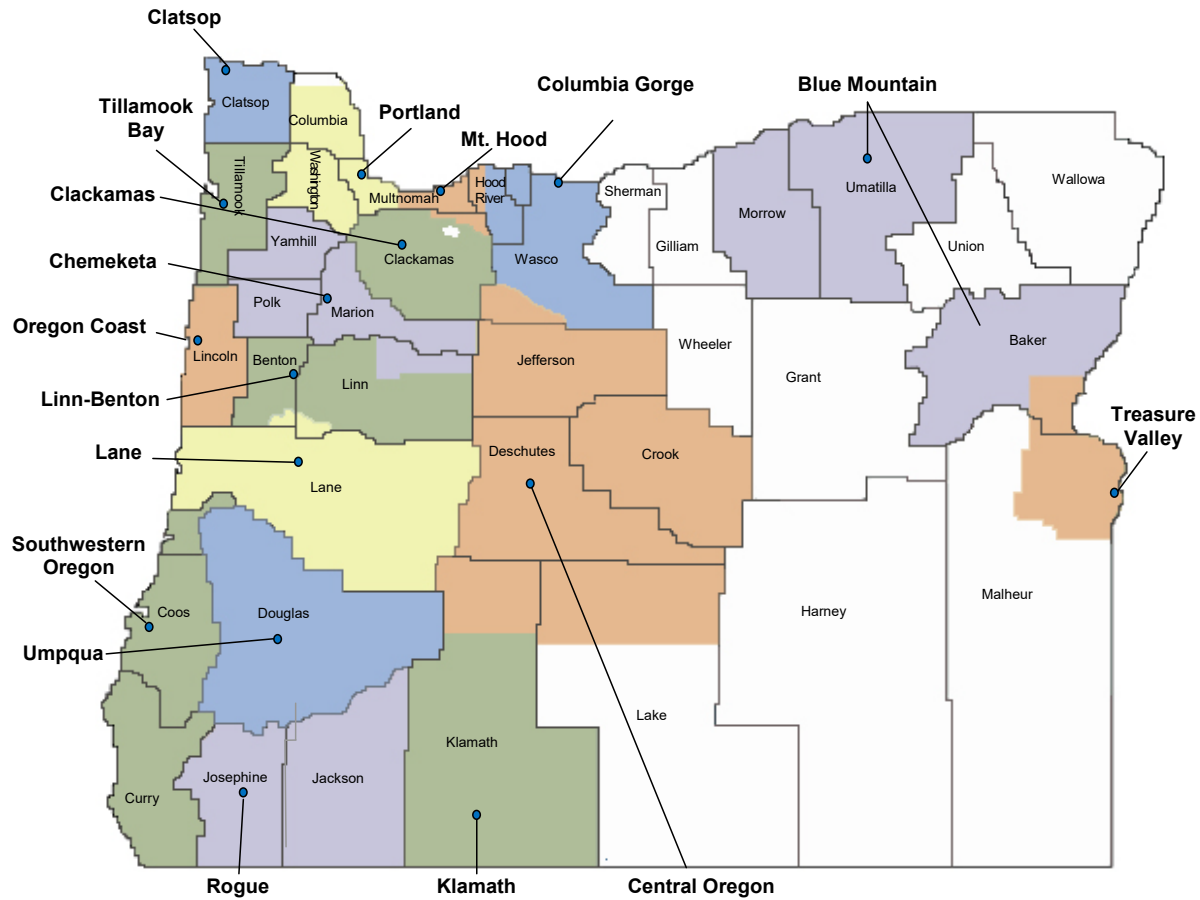
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon’s 17 community colleges. Full-time equivalent student enrollment at community colleges in 2022-2023 follows.

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

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	18,156		
Chemeketa (Salem)		6,840	
Lane (Eugene)		5,483	
Mount Hood (Gresham)	5,498		
Clackamas (Oregon City)	4,672		
Linn Benton (Albany)		3,659	
Central Oregon (Bend)		3,488	
Rogue (Grants Pass)		2,733	
Other, less than 3,000 each		10,333	
Total	28,326	32,536	60,862
% all community colleges	47%	53%	

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Statistical Section**

Oregon Community Colleges



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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

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

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.

ARE: Academic Reduction and Elimination process.

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

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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.

CCCAF: Clackamas Community College Associate Faculty.

CCSSE: Community College Survey of Student Engagement.

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 Vlrus 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.

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

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hours over three terms of instruction; essentially, a 15-credit load per term for three terms.

FTF: Full-time faculty.

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.

Resources: Amounts available for expenditure.

SEM: Strategic Enrollment Management

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

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.