

Proposed 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.

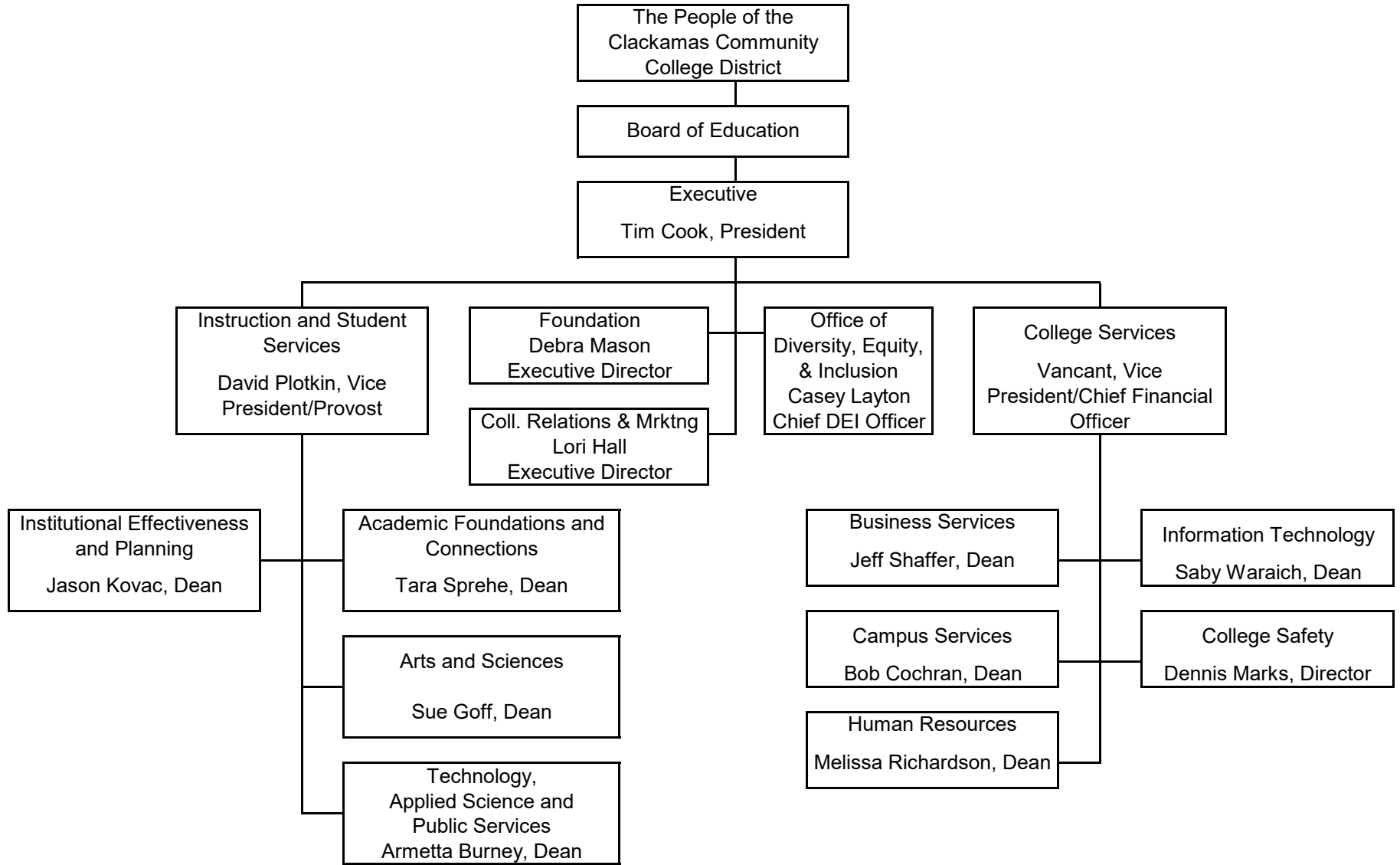
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$581,612 in scholarships for the 2021-22 academic year.

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
2023-24 BUDGET
Organization Chart**



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Message

April 29, 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 Proposed 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
2023-24 BUDGET
Budget Message

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
2023-24 BUDGET
Budget Message

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

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

We are Clackamas and proud of it!

Dr. Tim Cook

President

CLACKAMAS COMMUNITY COLLEGE
2023-24 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 | \$ - | \$ - |
| State revenue | | | | | | |
| 18,514,282 | 19,806,383 | 18,743,104 | State community college support | 20,388,653 | - | - |
| 7,683,721 | 2,449,753 | 750,000 | State grants and contracts | 2,250,000 | - | - |
| 2,514,456 | 2,695,196 | 1,700,000 | State student financial aid | 1,500,000 | - | - |
| Local revenue | | | | | | |
| 28,583,276 | 28,940,374 | 35,004,988 | Property taxes | 35,417,123 | - | - |
| 12,701,031 | 11,678,724 | 13,542,315 | Tuition | 14,257,580 | - | - |
| 9,751,983 | 4,977,780 | 4,834,850 | Fees | 4,939,000 | - | - |
| 103,441 | 169,231 | 420,010 | Sales of goods and services | 290,000 | - | - |
| 1,687,159 | 1,175,661 | 1,893,054 | Local grants and contracts | 1,934,130 | - | - |
| 967,525 | 901,112 | 900,000 | Local student financial aid | 1,200,000 | - | - |
| 3,420,210 | 7,137,234 | 8,670,722 | Other local revenue | 8,532,861 | - | - |
| Federal revenue | | | | | | |
| 11,126,815 | 7,798,180 | 11,500,000 | Federal grants and contracts | 10,000,000 | - | - |
| 5,970,208 | 9,369,874 | 5,550,867 | Federal student financial aid | 5,925,916 | - | - |
| 21,396 | 2,984,520 | 23,056 | Other federal revenue | 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>-</u> | <u>-</u> |
| Other sources | | | | | | |
| 3,772,877 | 1,915,600 | 1,703,000 | Transfers in | 2,250,000 | - | - |
| - | 521,866 | 10,000 | Sale of fixed assets | 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>-</u> | <u>-</u> |
| <u>\$ 152,178,642</u> | <u>\$ 204,241,011</u> | <u>\$ 145,535,948</u> | Total resources | <u>\$ 143,644,237</u> | <u>\$ -</u> | <u>\$ -</u> |
| REQUIREMENTS | | | | | | |
| Expenditures | | | | | | |
| Personnel services | | | | | | |
| \$ 36,922,400 | \$ 38,858,244 | \$ 43,962,175 | Wages and salaries | \$ 48,412,576 | \$ - | \$ - |
| 18,432,936 | 18,906,837 | 23,358,991 | Payroll taxes and benefits | 23,744,758 | - | - |
| 196,562 | 240,576 | 221,400 | Retiree stipend | 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>-</u> | <u>-</u> |

CLACKAMAS COMMUNITY COLLEGE
2023-24 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 | - | - |
| 144,486 | 382,476 | 577,627 | Travel | 608,051 | - | - |
| 172,417 | 317,079 | 614,116 | Training and staff development | 624,000 | - | - |
| 280,037 | 372,653 | 373,727 | Publicity and public relations | 364,433 | - | - |
| 56,051 | 99,358 | 351,757 | Printing and publications | 333,311 | - | - |
| 1,886,892 | 2,098,733 | 3,025,417 | Repair and maintenance | 3,656,593 | - | - |
| 1,187,713 | 1,503,539 | 1,926,883 | Utilities | 1,902,922 | - | - |
| 540,565 | 545,510 | 581,267 | Fees and dues | 620,927 | - | - |
| 495,616 | 611,625 | 671,000 | Insurance | 770,000 | - | - |
| 4,315,453 | 2,860,524 | 3,918,850 | Professional services | 3,405,199 | - | - |
| 34,025 | 59,260 | 105,083 | Cost of goods sold | 125,000 | - | - |
| 14,974,843 | 16,371,273 | 12,019,065 | Student/Institutional financial aid | 12,493,757 | - | - |
| 650,818 | 1,062,001 | 1,000,000 | WIA payments for student expenses | 1,000,000 | - | - |
| 1,156,176 | 651,950 | 1,258,219 | Other materials and services | 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>-</u> | <u>-</u> |
| | | | Capital outlay | | | |
| 442,732 | 316,119 | 1,567,800 | Vehicles and equipment | 1,505,000 | - | - |
| 44,214 | 44,628 | 97,500 | Library collection | 97,500 | - | - |
| 11,956,673 | 3,598,477 | 7,650,000 | Buildings and infrastructure | 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>-</u> | <u>-</u> |
| | | | Debt service | | | |
| 6,185,000 | 7,980,000 | 10,957,806 | Principal | 12,088,253 | - | - |
| 4,090,314 | 4,802,401 | 5,707,123 | Interest | 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>-</u> | <u>-</u> |
| <u>105,664,506</u> | <u>106,442,502</u> | <u>123,261,521</u> | Total expenditures | <u>124,697,516</u> | <u>-</u> | <u>-</u> |
| | | | Other uses | | | |
| 3,772,877 | 1,915,600 | 1,703,000 | Transfers out | 2,250,000 | - | - |
| - | - | 19,887,767 | Contingency | 16,496,721 | - | - |
| 42,741,259 | 38,139,211 | 683,660 | Ending fund balance | 200,000 | - | - |
| 46,514,136 | 97,798,509 | 22,274,427 | Total other uses | 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>\$ -</u> | <u>\$ -</u> |

CLACKAMAS COMMUNITY COLLEGE
2023-24 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
2023-24 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

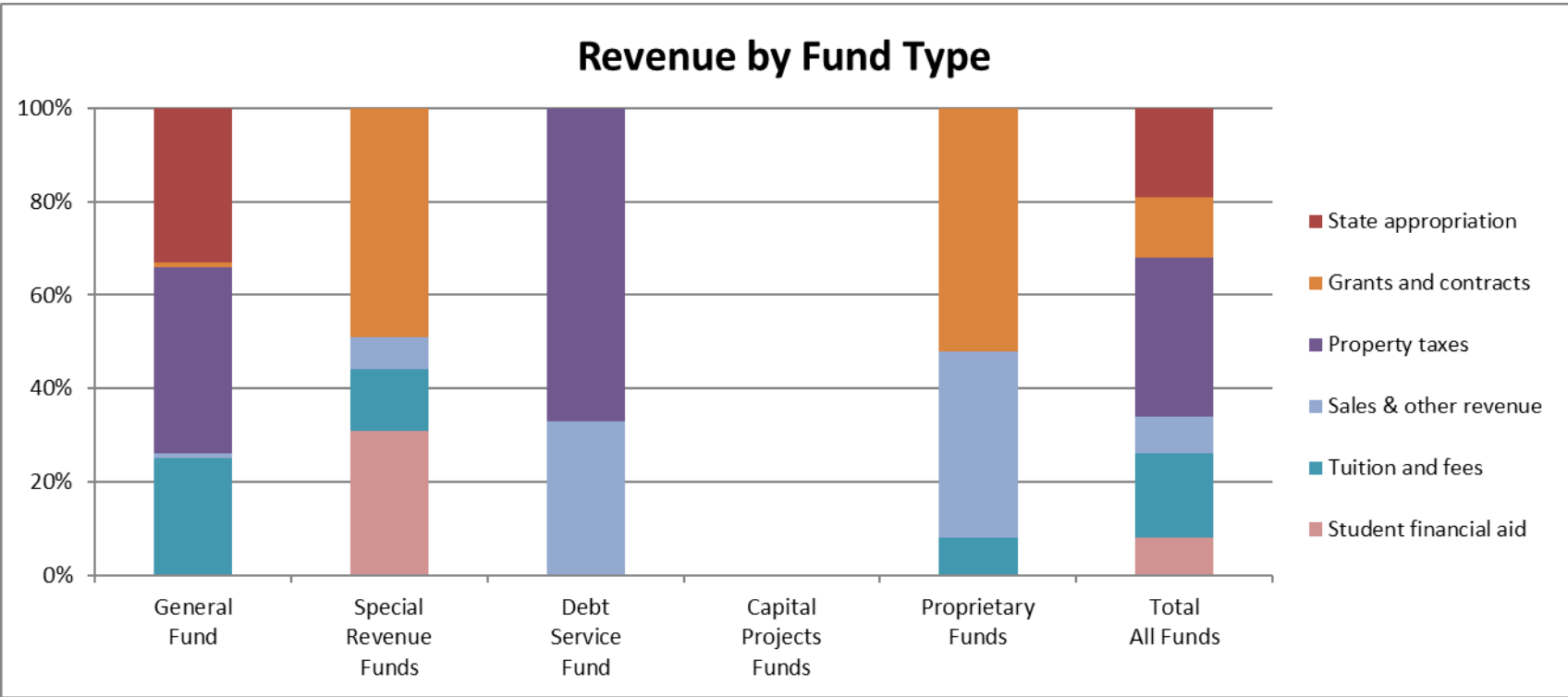
| | Debt Service | Transfer Out | Contingency | Total Appropriations | Unappropriated Ending Fund Balance | Total Budget |
|---|----------------------|---------------------|----------------------|-------------------------|--|-----------------------|
| General Fund | \$ - | \$ 1,250,000 | \$ 6,851,781 | \$ 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**

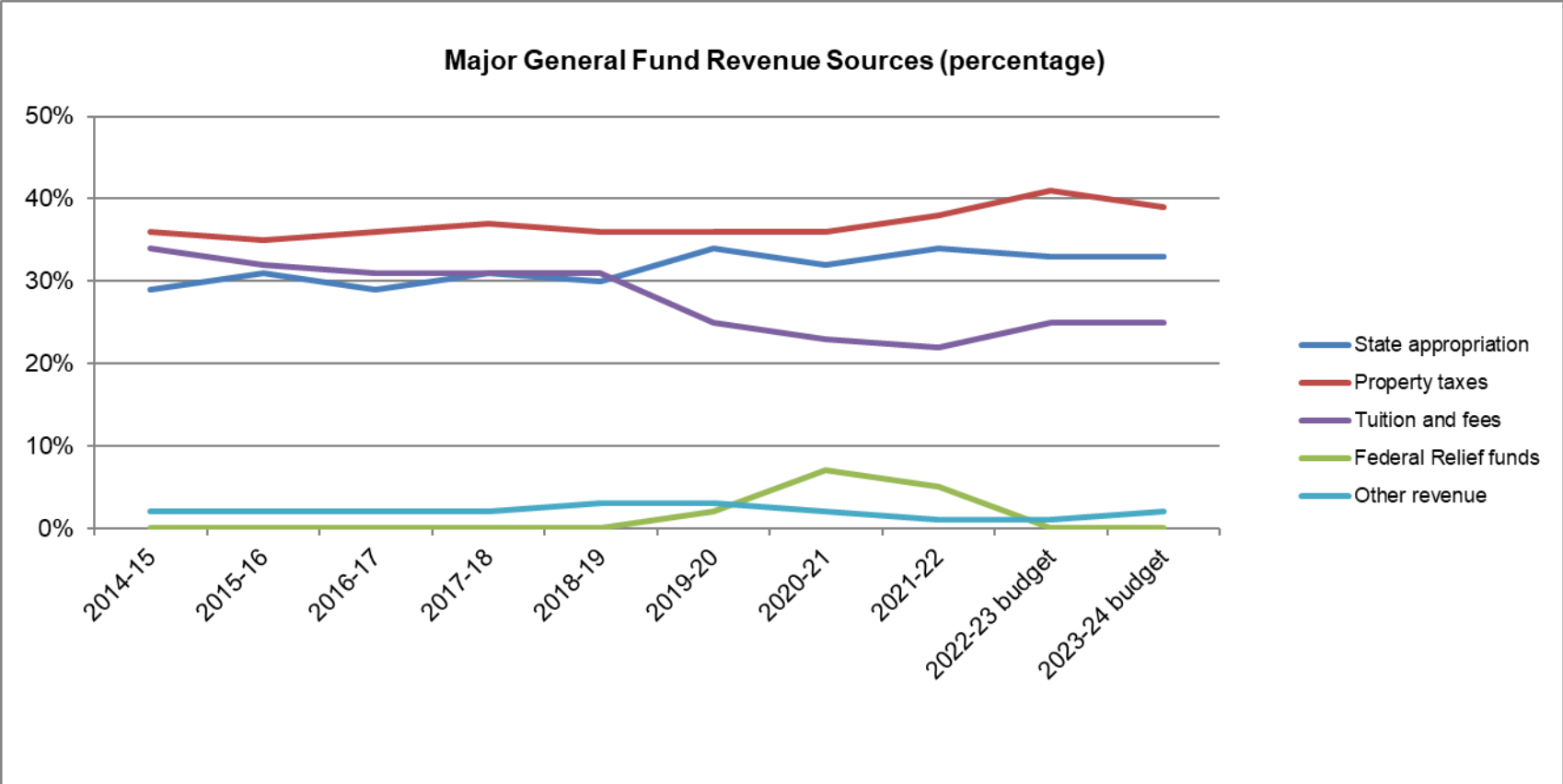
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



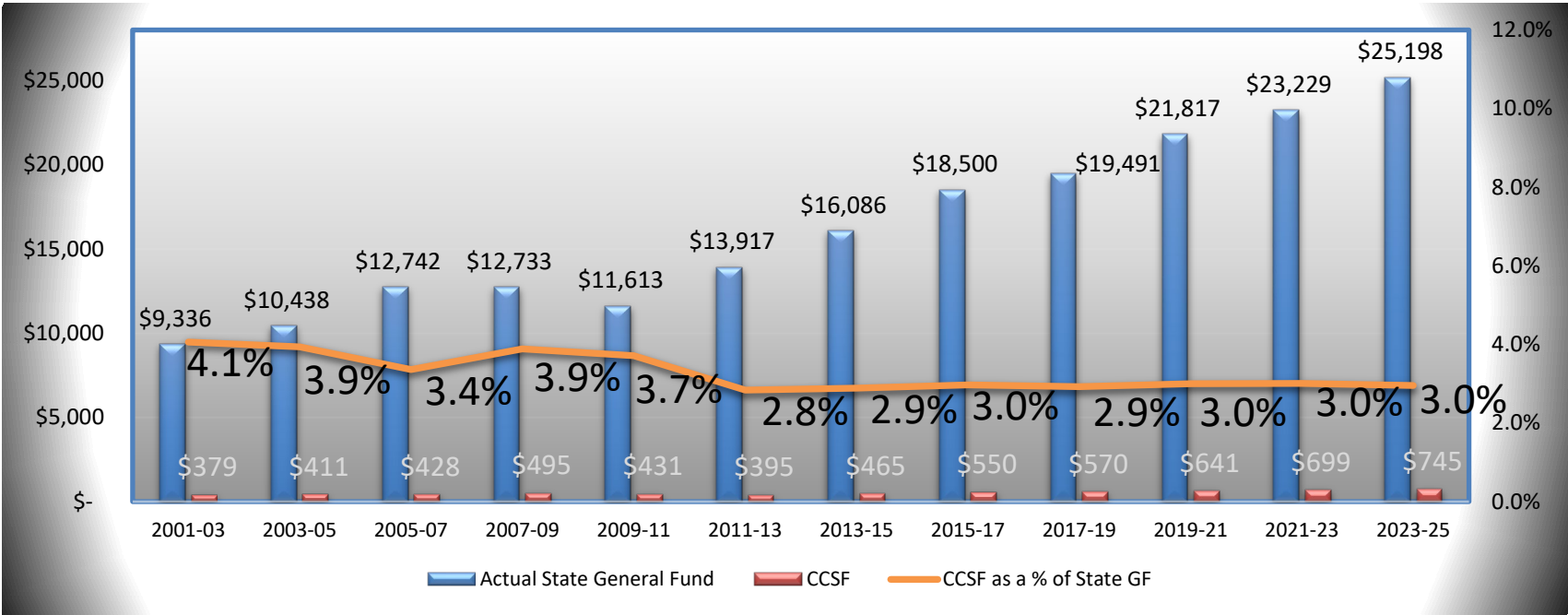
**CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Budget Analysis**



**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.

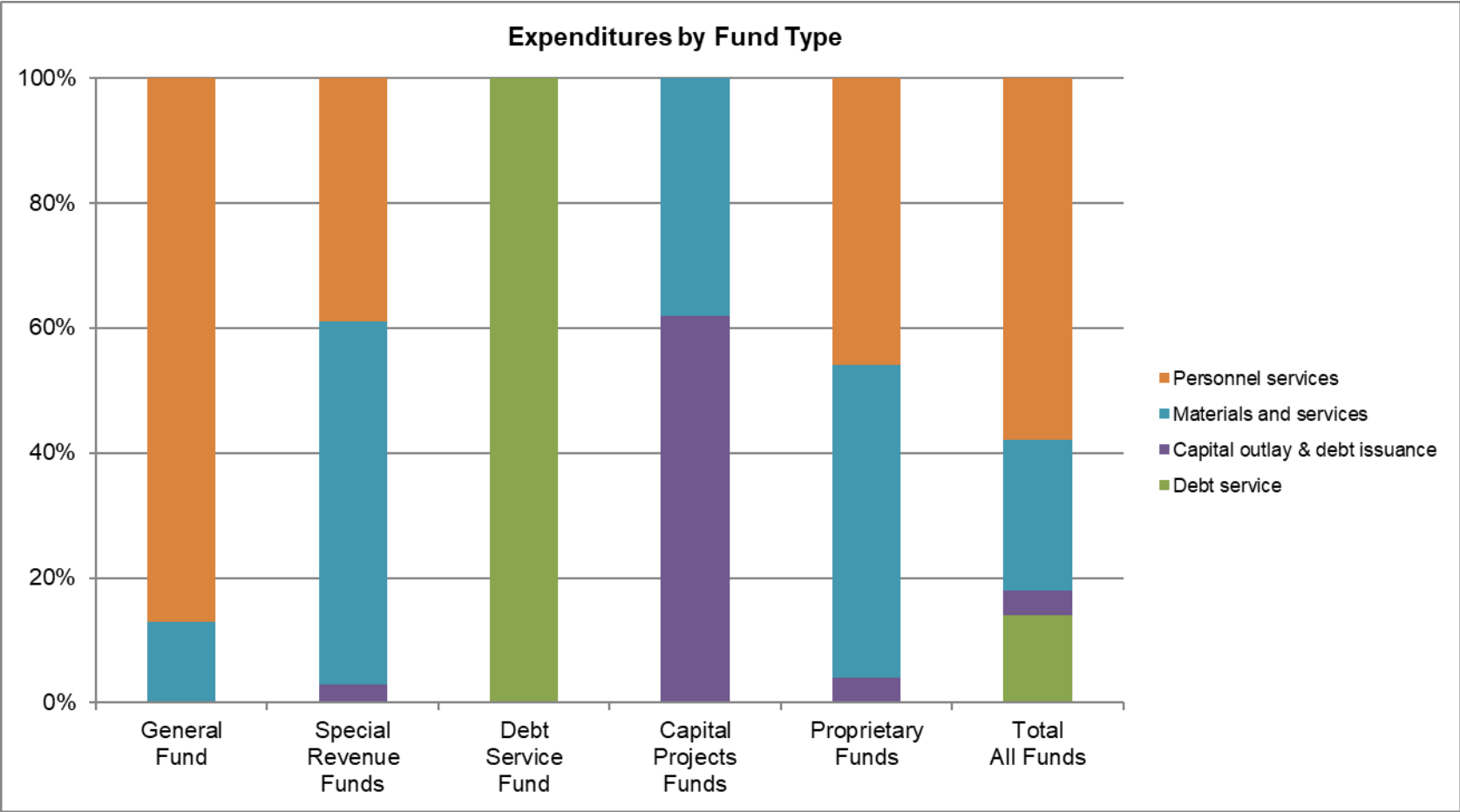
Student financial aid

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 Proposed 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% |
| Full-time faculty | 131.00 | 11,855,402 | 130.00 | 12,736,578 | (1.00) | -1% | 881,176 | 7% |
| Classified and Admin Professionals | 212.65 | 14,689,769 | 214.60 | 15,821,523 | 1.95 | 1% | 1,131,754 | 8% |
| 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 an increase to 214.6 FTE.

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

The change in position FTEs follows.

| | Admin- istrative | Full-time Faculty | Classified & Admin Prof. | Total Positions |
|---|---------------------|----------------------|-----------------------------|--------------------|
| 2022-23 adopted budget | 53.00 | 131.00 | 212.65 | 396.65 |
| Proposed Changes: | | | | |
| New positions | | | 4.00 | 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 |
| Enterrise funded positions w/funding eliminated | (1.00) | | | (1.00) |
| Grant-funded & temporary positions | 1.00 | | 0.95 | 1.95 |
| Total change | - | (1.00) | 1.95 | 0.95 |
| 2023-24 budget | 53.00 | 130.00 | 214.60 | 397.60 |

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 | 50.0% | 22,483,428 | 49.8% |
| 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 | \$23,580,391 | | \$24,455,058 | |

**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.

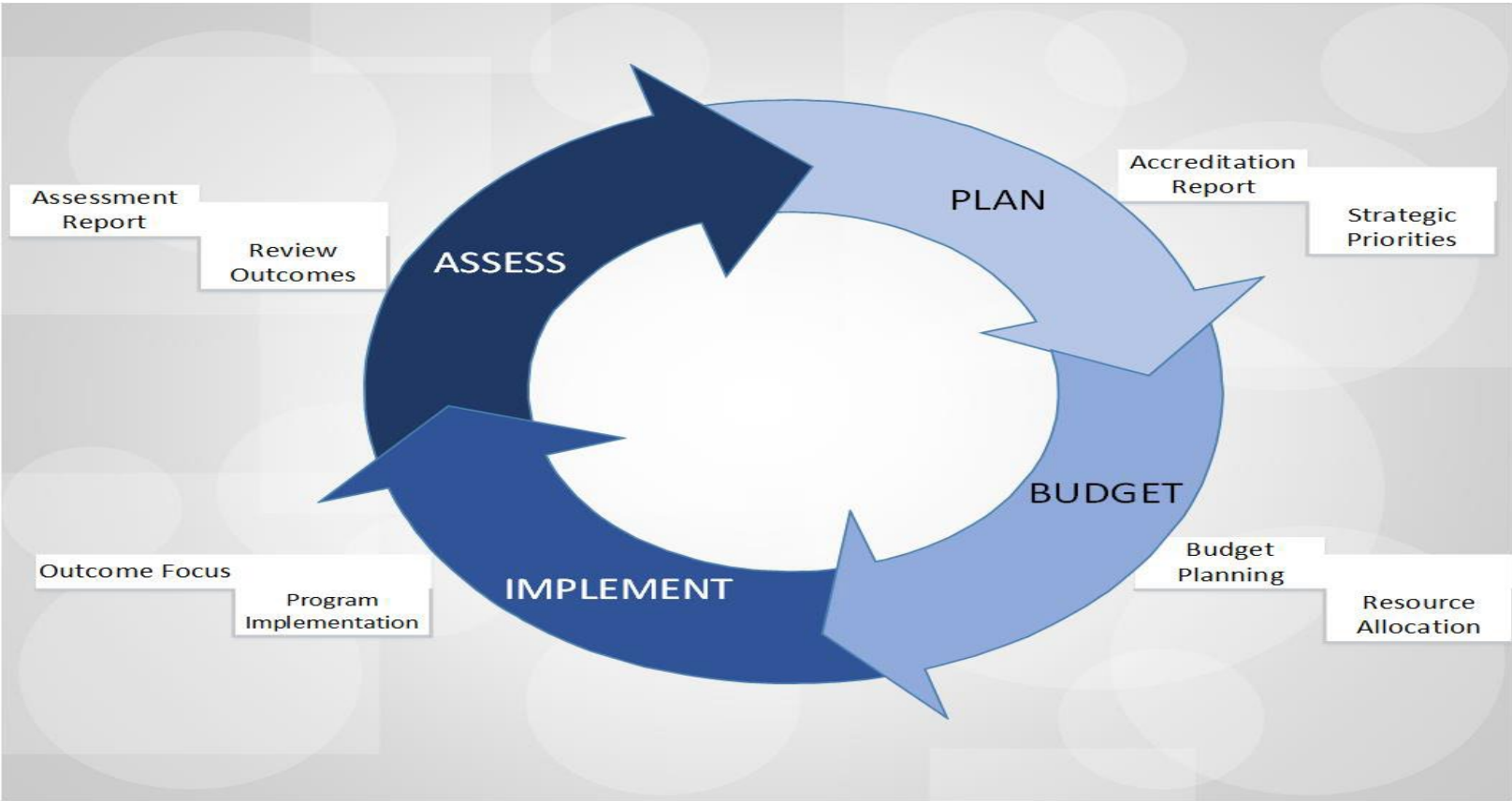
Following completion of unit planning, the college's Business Services department compiles the budget requests submitted for consideration via the unit planning process. Where new activities are funded, the cycle begins again: units fold new activities into ongoing assessment plans and reports, and use 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. Full-time faculty are faculty in that bargaining unit. Classified and confidential includes staff in the classified bargaining unit, non-represented confidential, and grant-funded non-exempt employees working half-time or more who are excluded from the bargaining unit. 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 | Full-time Faculty | Class & Conf | 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 | - | 11.75 | - | 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 | Full-time Faculty | Class & Conf | 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 | <u>9.00</u> | <u>37.00</u> | <u>50.65</u> | <u>38.29</u> | <u>134.94</u> | <u>9.00</u> | <u>37.00</u> | <u>50.50</u> | <u>36.08</u> | <u>132.58</u> |
| 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 | <u>2.00</u> | <u>-</u> | <u>8.00</u> | <u>-</u> | <u>10.00</u> | <u>2.00</u> | <u>-</u> | <u>8.00</u> | <u>-</u> | <u>10.00</u> |
| | Total Arts and Sciences | <u>2.00</u> | <u>52.00</u> | <u>11.87</u> | <u>52.15</u> | <u>118.02</u> | <u>2.00</u> | <u>53.00</u> | <u>11.87</u> | <u>50.69</u> | <u>117.56</u> |

**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 | Full-time Faculty | Class & Conf | 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 | 129.49 | 95.00 | 134.33 | 385.75 |

**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 | Full-time Faculty | Class & Conf | 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 | - | 8.50 | - | 10.50 |
| | Total College Services Administration | 3.00 | - | 8.50 | 0.21 | 11.71 | 3.00 | - | 9.50 | - | 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 | - | 5.50 | - | 7.50 |
| | Total Business Services | 3.00 | - | 9.40 | - | 12.40 | 3.00 | - | 8.50 | - | 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 | - | 69.80 | - | 84.50 |
| | Total General Fund | 46.53 | 130.79 | 175.40 | 138.71 | 491.43 | 46.63 | 129.49 | 176.55 | 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 | Full-time Faculty | Class & Conf | 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 | Full-time Faculty | Class & Conf | 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 | Full-time Faculty | Class & Conf | 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 | 130.00 | 214.60 | 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 | Full-time Faculty | Classified & Confidential | 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 | | 87.55 | 0.81 | 8.84 | 119.90 |
| Total | <u>604.44</u> | <u>602.64</u> | <u>53.00</u> | <u>130.00</u> | <u>214.60</u> | <u>158.40</u> | <u>35.34</u> | <u>591.34</u> |

**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 |
| CONFIDENTIAL | \$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, confidential employees are included in the classified line. Part-time faculty, part-time classified, and student workers are not listed in this section.

| | |
|------------------|------|
| EXECUTIVE | |
| President | |
| FTE | 1.00 |

| | |
|---|------|
| Special Assistant to the President | |
| FTE | 1.00 |

| | |
|---|------|
| Diversity, Equity & Inclusion Office | |
| FTE | 1.00 |

| | |
|---------------------------|------|
| FOUNDATION | |
| Executive Director | |
| FTE | 1.00 |

| | |
|--|------|
| COLLEGE RELATIONS AND MARKETING | |
| Executive Director | |
| FTE | 1.00 |

| | |
|------------------------------------|------|
| Administrative Assistant II | |
| FTE | 1.00 |

| | |
|---|------|
| Major Gifts / Assistant Director | |
| FTE | 1.00 |

| | |
|---------------------------------------|------|
| Creative Manager/Lead Designer | |
| FTE | 1.00 |

| | |
|---------------------------------------|------|
| Marketing & Communications | |
| FTE | 1.00 |

| | |
|--------------------------------------|------|
| Foundation Events Coordinator | |
| FTE | 0.50 |

| | |
|----------------------------|------|
| Advancement 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 |

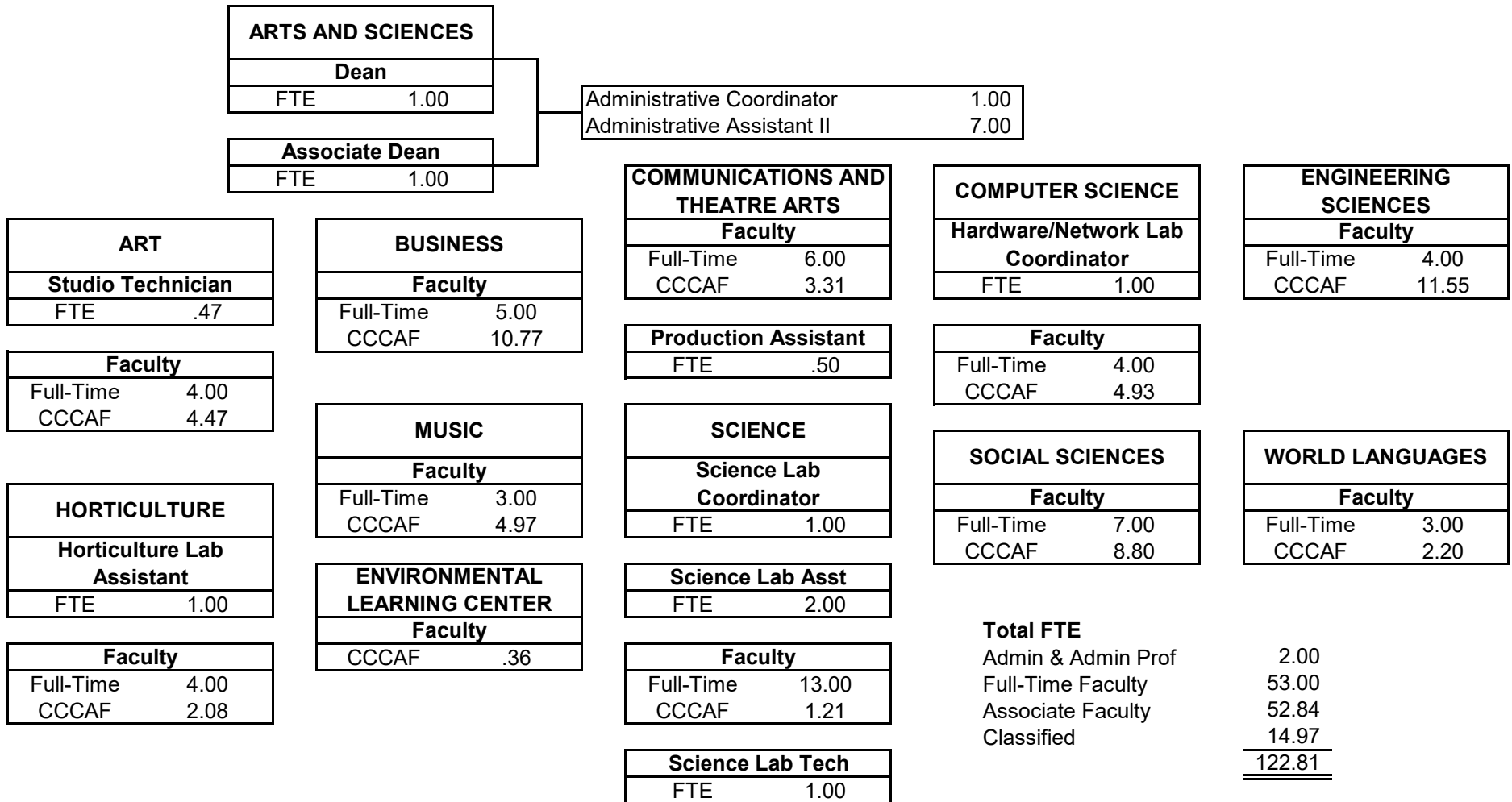
| | |
|----------------|-----|
| Faculty | |
| CCCAF | .14 |

| | |
|---|------|
| Student Support / Career Coordinator | |
| FTE | 1.00 |

| | |
|-------------------------------|------|
| STEP Grant Coordinator | |
| FTE | 1.00 |

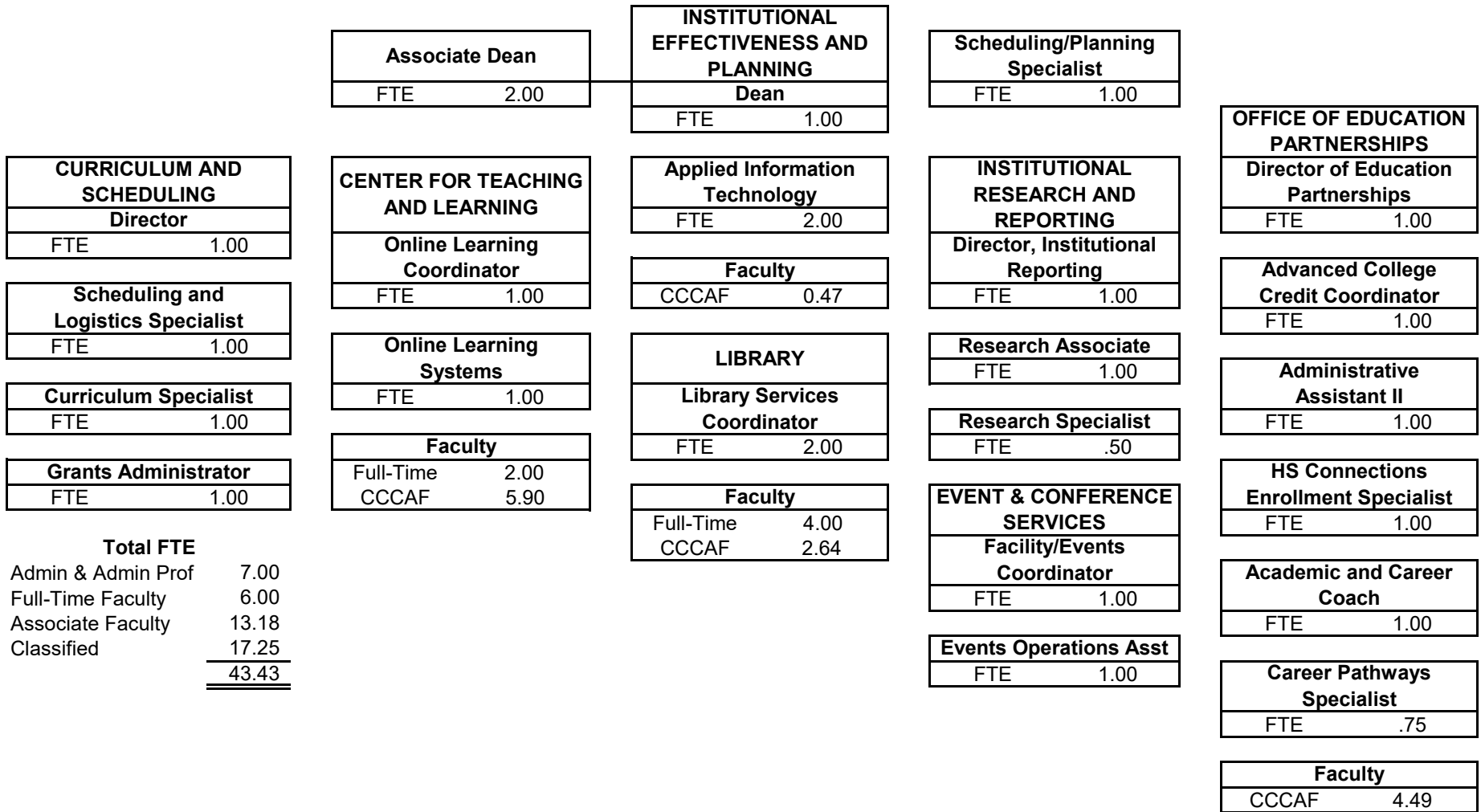
| | | | | | |
|---------------------------------------|---------------------------------------|---|-----|-----|------|
| STUDENT SERVICES ENHANCEMENTS | | | | | |
| Enrollment Services Specialist | Transportation Systems Analyst | Testing and Information Specialist | | | |
| FTE | .50 | FTE | .65 | FTE | 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 OFFICE | |
| Dean of Business Services | |
| FTE | 1.00 |

| | |
|--------------------------------------|------|
| Business Services Coordinator | |
| FTE | 0.50 |

| | |
|------------------|------|
| Bookstore | |
| FTE | 1.00 |

| | |
|--------------------------------|------|
| Contracts Administrator | |
| FTE | 1.00 |

| | |
|--|------|
| ACCOUNTS RECEIVABLE | |
| Bursar/Student Accounts Manager | |
| FTE | 1.00 |

| | |
|---|------|
| Student Accounts Receivable Specialist | |
| FTE | 3.00 |

| | |
|------------------------------------|------|
| Director, Business Services | |
| FTE | 1.00 |

| | |
|-----------------------|------|
| 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 |

| | |
|-------------------------------|------|
| SHIPPING AND RECEIVING | |
| Mailroom Coordinator | |
| FTE | 1.00 |

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

**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> |
|-------------|--------------------|----------------|---|
|-------------|--------------------|----------------|---|

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. |
|---------------------|----|--------------|--|--|--|

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 |
|------|-------------|---------|------------------------------------|
|------|-------------|---------|------------------------------------|

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 |
|---------------------|----------------------|--|--|------------------------------------|

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 |
|-------------------|---------------------------------|--|---|------------------------------------|

| | | | | |
|---------------------|------------------------------------|---------------------------------------|------------------------------|---|
| Unrestricted | 29 Staff Computer Replacement Fund | Purchase computers for college staff. | Transfers from General Fund. | College Services - Information Technology |
|---------------------|------------------------------------|---------------------------------------|------------------------------|---|

| | | | | |
|---------------------|-------------------------------|---|------------------------------|------------------------------------|
| Unrestricted | 30 Equipment Replacement Fund | Purchase instructional and other equipment. | Transfers from General Fund. | College Services - Business Office |
|---------------------|-------------------------------|---|------------------------------|------------------------------------|

| | | | | |
|---------------------|---------------------------|--|------------------------------|------------------------------------|
| Unrestricted | 32 Major Maintenance Fund | Major repairs, remodeling, and preventative maintenance of buildings and infrastructure. | Transfers from General Fund. | College Services - Campus Services |
|---------------------|---------------------------|--|------------------------------|------------------------------------|

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

| <u>Fund</u> | <u>Description</u> | <u>Revenue</u> | <u>Division - Department that Manages</u> |
|-------------|--------------------|----------------|---|
|-------------|--------------------|----------------|---|

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 | \$ - | \$ - |
| State revenue | | | | | | |
| 18,514,282 | 19,806,383 | 18,743,104 | State community college support | 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 | - | - |
| 12,701,031 | 11,678,724 | 13,542,315 | Tuition | 14,257,580 | - | - |
| 5,206,039 | 1,063,758 | 1,023,850 | Fees | 1,188,750 | - | - |
| 484,137 | 179,370 | 493,054 | Local grants and contracts | 521,130 | - | - |
| 407,745 | 173,816 | 292,853 | Other local revenue | 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>-</u> | <u>-</u> |
| Other sources | | | | | | |
| 1,850,000 | 100,000 | - | Transfers in | - | - | - |
| - | 1,866 | 10,000 | Sale of fixed assets | 10,000 | - | - |
| <u>1,850,000</u> | <u>101,866</u> | <u>10,000</u> | Total other sources | <u>10,000</u> | <u>-</u> | <u>-</u> |
| <u>\$ 69,088,486</u> | <u>\$ 72,832,405</u> | <u>\$ 72,879,516</u> | Total resources | <u>\$ 76,745,639</u> | <u>\$ -</u> | <u>\$ -</u> |
| REQUIREMENTS | | | | | | |
| Expenditures | | | | | | |
| Personnel services | | | | | | |
| \$ 31,185,097 | \$ 33,675,666 | \$ 35,538,103 | Wages and salaries | \$ 39,989,439 | \$ - | \$ - |
| <u>15,628,855</u> | <u>16,261,813</u> | <u>18,943,266</u> | Payroll taxes and benefits | <u>19,466,056</u> | <u>-</u> | <u>-</u> |
| <u>46,813,952</u> | <u>49,937,479</u> | <u>54,481,369</u> | Total personnel services | <u>59,455,495</u> | <u>-</u> | <u>-</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 | - | - |
| 16,114 | 95,799 | 237,878 | Travel | 224,418 | - | - |
| 114,838 | 195,620 | 399,616 | Training and staff development | 414,000 | - | - |
| 275,728 | 357,954 | 350,927 | Publicity and public relations | 340,483 | - | - |
| 35,055 | 64,861 | 259,157 | Printing and publications | 254,108 | - | - |
| 1,657,632 | 1,650,089 | 1,885,817 | Repair and maintenance | 2,024,781 | - | - |
| 1,180,245 | 1,497,564 | 1,918,613 | Utilities | 1,894,322 | - | - |
| 509,557 | 478,748 | 539,867 | Fees and dues | 581,677 | - | - |
| 454,419 | 570,083 | 633,000 | Insurance | 730,000 | - | - |
| 809,911 | 797,779 | 1,454,948 | Professional services | 1,298,784 | - | - |
| (79,459) | 10,155 | 20,598 | Student financial aid | 21,017 | - | - |
| 159,440 | 160,521 | 421,119 | Other materials and services | 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>-</u> | <u>-</u> |
| | | | Capital outlay | | | |
| 26,860 | 44,315 | 40,000 | Vehicles and equipment | - | - | - |
| 44,214 | 44,628 | 77,500 | Library collection | 77,500 | - | - |
| <u>71,074</u> | <u>88,943</u> | <u>117,500</u> | Total capital outlay | <u>77,500</u> | <u>-</u> | <u>-</u> |
| <u>52,426,903</u> | <u>56,602,494</u> | <u>63,553,199</u> | Total expenditures | <u>68,643,858</u> | <u>-</u> | <u>-</u> |
| | | | Other uses | | | |
| 1,915,600 | 1,815,600 | 1,703,000 | Transfers out | 1,250,000 | - | - |
| - | - | 7,623,317 | Contingency | 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>-</u> | <u>-</u> |
| <u>\$ 69,088,486</u> | <u>\$ 72,832,405</u> | <u>\$ 72,879,516</u> | Total requirements | <u>\$ 76,745,639</u> | <u>\$ -</u> | <u>\$ -</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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 2,474,390 | 2,724,032 | 2,528,000 | Fees | 2,290,250 | - | - |
| 20,669 | 20,647 | 15,000 | Sales of goods and services | 20,000 | - | - |
| 461,040 | 372,830 | 300,000 | Local grants and contracts | 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>-</u> | <u>-</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>\$ -</u> | <u>\$ -</u> |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| 1,758,855 | 2,051,490 | \$ 1,868,766 | Wages and salaries | \$ 1,764,923 | \$ - | \$ - |
| 627,307 | 663,183 | 768,539 | Payroll taxes and benefits | 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>-</u> | <u>-</u> |
| | | | Materials and services | | | |
| 311,719 | 247,535 | 268,500 | Supplies | 243,803 | - | - |
| 3,432 | 4,095 | 1,500 | Travel | 500 | - | - |
| 185 | 815 | 4,500 | Training and staff development | 1,000 | - | - |
| 1,308 | 334 | 3,700 | Publicity and public relations | 5,200 | - | - |
| 6,878 | 13,072 | 22,500 | Printing and publications | 10,000 | - | - |
| 16,217 | 9,009 | 7,000 | Repair and maintenance | 4,668 | - | - |
| 4,034 | 4,454 | 3,000 | Utilities | 3,250 | - | - |
| 12,286 | 7,127 | 3,800 | Fees and dues | - | - | - |
| 62,436 | 43,915 | 59,000 | Professional services | 16,165 | - | - |
| 41,874 | 49,855 | 55,000 | Cost of goods sold | 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 | - | - |
| 4,181 | 12,769 | 6,500 | Other materials and services | 4,118 | - | - |
| <u>475,518</u> | <u>393,123</u> | <u>449,809</u> | Total materials and services | <u>364,437</u> | <u>-</u> | <u>-</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>-</u> | <u>-</u> |
| | | | Other uses | | | |
| 1,700,000 | - | - | Transfers out | - | - | - |
| - | - | 1,044,386 | Contingency | 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>-</u> | <u>-</u> |
| <u>\$ 5,543,356</u> | <u>\$ 4,101,921</u> | <u>\$ 4,131,500</u> | Total requirements | <u>\$ 3,712,559</u> | <u>\$ -</u> | <u>\$ -</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 | \$ - | \$ - |
| | | | Other sources | | | |
| 250,000 | 250,000 | 250,000 | Transfers in | 150,000 | - | - |
| \$ 963,508 | \$ 1,189,161 | \$ 1,350,000 | Total resources | \$ 950,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 9,258 | \$ - | \$ 300,000 | Wages and salaries | \$ 500,000 | \$ - | \$ - |
| 4,176 | - | - | Payroll taxes and benefits | - | - | - |
| 13,434 | - | 300,000 | Total personnel services | 500,000 | - | - |
| | | | Materials and services | | | |
| - | 18,690 | 300,000 | Supplies | 150,000 | - | - |
| - | - | - | Travel | - | - | - |
| - | - | - | Publicity and public relations | - | - | - |
| - | - | - | Printing and publications | - | - | - |
| 375 | 10,000 | 250,000 | Repair and maintenance | 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 | - | - |
| | | | Capital outlay | | | |
| - | - | 200,000 | Vehicles and equipment | 100,000 | - | - |
| 24,347 | 48,582 | 1,350,000 | Total expenditures | 900,000 | - | - |
| | | | Other uses | | | |
| - | - | - | Contingency | 50,000 | - | - |
| 939,161 | 1,140,579 | - | Ending fund balance | - | - | - |
| 939,161 | 1,140,579 | - | Total other uses | 50,000 | - | - |
| \$ 963,508 | \$ 1,189,161 | \$ 1,350,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 700,299 | 577,689 | 625,000 | Fees | 800,000 | - | - |
| \$ 1,485,569 | \$ 1,389,634 | \$ 875,000 | Total resources | \$ 1,050,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 305,425 | \$ 320,962 | \$ 406,658 | Wages and salaries | \$ 422,214 | \$ - | \$ - |
| 161,206 | 163,740 | 212,016 | Payroll taxes and benefits | 219,583 | - | - |
| 466,631 | 484,702 | 618,674 | Total personnel services | 641,797 | - | - |
| | | | Materials and services | | | |
| 91,515 | 178,343 | 150,000 | Supplies | 350,000 | - | - |
| 75 | 1,997 | 10,000 | Printing and publications | 8,203 | - | - |
| - | 283,240 | - | Repair and maintenance | - | - | - |
| 91,590 | 463,580 | 160,000 | Total materials and services | 358,203 | - | - |
| | | | Capital outlay | | | |
| 115,404 | - | - | Vehicles and equipment | - | - | - |
| 673,625 | 948,282 | 778,674 | Total expenditures | 1,000,000 | - | - |
| | | | Other uses | | | |
| - | - | 96,326 | Contingency | 50,000 | - | - |
| 811,944 | 441,352 | - | Ending fund balance | - | - | - |
| 811,944 | 441,352 | 96,326 | Total other uses | 50,000 | - | - |
| \$ 1,485,569 | \$ 1,389,634 | \$ 875,000 | Total requirements | \$ 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 |
|-------------------|-------------------|-------------------|----------------------------|---------------------|---------------------|--------------------|
| \$ 77,520 | \$ 175,475 | \$ 90,000 | RESOURCES | | | |
| | | | Beginning fund balance | \$ 75,000 | \$ - | \$ - |
| | | | Local revenue | | | |
| 276,186 | 243,069 | 260,000 | Fees | 295,000 | - | - |
| 63,221 | 93,842 | 80,000 | Other local revenue | 120,000 | - | - |
| 339,407 | 336,911 | 340,000 | Total revenue | 415,000 | - | - |
| \$ 416,927 | \$ 512,386 | \$ 430,000 | Total resources | \$ 490,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| - | - | \$ 13,754 | Wages and salaries | \$ 14,868 | \$ - | \$ - |
| - | - | 4,380 | Payroll taxes and benefits | 4,648 | - | - |
| - | - | 18,134 | Total personnel services | 19,516 | - | - |
| | | | Materials and services | | | |
| 80,518 | 152,917 | 90,000 | Supplies | 90,000 | - | - |
| 79,715 | 193,741 | 175,000 | Travel | 215,484 | - | - |
| 15,482 | 17,985 | 17,000 | Fees and dues | 20,000 | - | - |
| 41,197 | 41,542 | 38,000 | Insurance | 40,000 | - | - |
| 24,540 | 56,283 | 30,000 | Professional services | 50,000 | - | - |
| 241,452 | 462,468 | 368,134 | Total expenditures | 435,000 | - | - |
| | | | Other uses | | | |
| - | - | 61,866 | Contingency | 55,000 | - | - |
| 175,475 | 49,918 | - | Ending fund balance | - | - | - |
| 175,475 | 49,918 | 61,866 | Total other uses | 55,000 | - | - |
| \$ 416,927 | \$ 512,386 | \$ 430,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 54,378 | 48,107 | 49,000 | Fees | 50,000 | - | - |
| - | - | - | Sales of goods and services | - | - | - |
| 36,297 | 40,470 | 40,000 | Other local revenue | 50,000 | - | - |
| 90,675 | 88,577 | 89,000 | Total revenue | 100,000 | - | - |
| \$ 226,771 | \$ 249,623 | \$ 289,000 | Total resources | \$ 290,000 | \$ - | \$ - |
| REQUIREMENTS | | | | | | |
| Expenditures | | | | | | |
| | | | Personnel services | | | |
| 3,807 | 6,009 | \$ 5,000 | Wages and salaries | \$ 5,405 | \$ - | \$ - |
| 2,205 | 3,078 | 1,594 | Payroll taxes and benefits | 1,691 | - | - |
| 6,012 | 9,087 | 6,594 | Total personnel services | 7,096 | - | - |
| | | | Materials and services | | | |
| 10,820 | 4,757 | 16,000 | Supplies | 13,500 | - | - |
| 735 | 2,314 | 10,100 | Travel | 9,500 | - | - |
| 2,000 | - | 4,000 | Training and staff development | 3,000 | - | - |
| - | - | 2,000 | Publicity and public relations | 1,500 | - | - |
| 256 | 425 | 6,000 | Printing and publications | 5,500 | - | - |
| - | 130 | 2,500 | Fees and dues | 1,000 | - | - |
| 21,654 | 19,833 | 29,500 | Professional services | 30,000 | - | - |
| 16,427 | 5,408 | 19,000 | Student financial aid | 23,000 | - | - |
| 544 | 9,183 | 30,500 | Other materials and services | 25,504 | - | - |
| 52,436 | 42,050 | 119,600 | Total materials and services | 112,504 | - | - |
| 58,448 | 51,137 | 126,194 | Total expenditures | 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 | - | - |
| 168,323 | 198,486 | 162,806 | Ending fund balance | - | - | - |
| \$ 226,771 | \$ 249,623 | \$ 289,000 | Total other uses | 170,400 | - | - |
| | | | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 45,727 | 40,294 | 42,000 | Fees | 43,000 | - | - |
| 45,727 | 40,294 | 42,000 | Total revenue | 43,000 | - | - |
| \$ 148,081 | \$ 155,465 | \$ 167,000 | Total resources | \$ 188,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| 31,248 | 22,104 | \$ 50,000 | Wages and salaries | \$ 30,000 | \$ - | \$ - |
| 1,662 | 1,180 | 3,783 | Payroll taxes and benefits | 2,500 | - | - |
| 32,910 | 23,284 | 53,783 | Total personnel services | 32,500 | - | - |
| | | | Materials and services | | | |
| - | - | 2,000 | Supplies | 145,500 | - | - |
| 32,910 | 23,284 | 55,783 | Total expenditures | 178,000 | - | - |
| | | | Other uses | | | |
| - | - | 111,217 | Contingency | 10,000 | - | - |
| 115,171 | 132,181 | - | Ending fund balance | - | - | - |
| 115,171 | 132,181 | 111,217 | Total other uses | 10,000 | - | - |
| \$ 148,081 | \$ 155,465 | \$ 167,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | State revenue | | | |
| 2,514,456 | 2,695,196 | 1,700,000 | State student financial aid | 1,500,000 | - | - |
| | | | Local revenue | | | |
| 967,525 | 901,112 | 900,000 | Local student financial aid | 1,200,000 | - | - |
| | | | Federal revenue | | | |
| 5,970,208 | 9,369,874 | 5,550,867 | Federal student financial aid | 5,925,916 | - | - |
| 17,604 | 16,080 | 18,056 | Other federal revenue | 16,711 | - | - |
| 9,469,793 | 12,982,262 | 8,168,923 | Total revenue | 8,642,627 | - | - |
| \$ 9,675,837 | \$ 13,218,024 | \$ 8,410,923 | Total resources | \$ 9,026,627 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 16,110 | \$ 18,835 | \$ 178,509 | Wages and salaries | \$ 178,509 | \$ - | \$ - |
| 78 | 95 | 714 | Payroll taxes and benefits | 714 | - | - |
| 16,188 | 18,930 | 179,223 | Total personnel services | 179,223 | - | - |
| | | | Materials and services | | | |
| 9,401,838 | 12,770,895 | 7,964,558 | Student financial aid | 8,439,007 | - | - |
| 22,049 | 52,075 | - | Other materials and services | - | - | - |
| 9,423,887 | 12,822,970 | 7,964,558 | Total materials and services | 8,439,007 | - | - |
| 9,440,075 | 12,841,900 | 8,143,781 | Total expenditures | 8,618,230 | - | - |
| | | | Other uses | | | |
| - | - | 267,142 | Contingency | 408,397 | - | - |
| 235,762 | 376,124 | - | Ending fund balance | - | - | - |
| 235,762 | 376,124 | 267,142 | Total other uses | 408,397 | - | - |
| \$ 9,675,837 | \$ 13,218,024 | \$ 8,410,923 | Total requirements | \$ 9,026,627 | \$ - | \$ - |

**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 | \$ - | \$ - |
| | | | State revenue | | | |
| 1,066,354 | 844,725 | 750,000 | State grants and contracts | 2,250,000 | - | - |
| | | | Local revenue | | | |
| 553,423 | 215,086 | 200,000 | Fees | 200,000 | - | - |
| 506,985 | 262,096 | 600,000 | Local grants and contracts | 600,000 | - | - |
| 418,841 | 1,226,615 | 1,750,000 | Other local revenue | 1,750,000 | - | - |
| | | | Federal revenue | | | |
| 11,066,815 | 7,722,858 | 11,500,000 | Federal grants and contracts | 10,000,000 | - | - |
| 3,792 | 2,800 | 5,000 | Other federal revenue | 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>-</u> | <u>-</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>\$ -</u> | <u>\$ -</u> |
| REQUIREMENTS | | | | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 2,688,096 | \$ 2,137,663 | \$ 5,000,000 | Wages and salaries | \$ 5,000,000 | \$ - | \$ - |
| 1,159,883 | 1,058,506 | 2,500,000 | Payroll taxes and benefits | 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>-</u> | <u>-</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 | - | - |
| 19,133 | 30,567 | 100,000 | Travel | 100,000 | - | - |
| 53,599 | 120,199 | 200,000 | Training and staff development | 200,000 | - | - |
| 2,619 | 14,046 | 15,000 | Publicity and public relations | 15,000 | - | - |
| 10,238 | 15,988 | 50,000 | Printing and publications | 50,000 | - | - |
| 81,773 | 96,122 | 80,000 | Repair and maintenance | 80,000 | - | - |
| 3,069 | 1,257 | 5,000 | Utilities | 5,000 | - | - |
| 3,082 | 7,746 | 15,000 | Fees and dues | 15,000 | - | - |
| 388,511 | 546,103 | 500,000 | Professional services | 500,000 | - | - |
| 5,625,069 | 3,584,672 | 4,000,000 | Student financial aid | 4,000,000 | - | - |
| 650,818 | 1,062,001 | 1,000,000 | WIA payments for student expenses | 1,000,000 | - | - |
| 969,809 | 414,688 | 500,000 | Other materials and services | 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>-</u> | <u>-</u> |
| | | | Capital outlay | | | |
| 265,516 | 259,722 | 350,000 | Vehicles and equipment | 350,000 | - | - |
| - | - | 20,000 | Library collection | 20,000 | - | - |
| <u>265,516</u> | <u>259,722</u> | <u>370,000</u> | Total capital outlay | <u>370,000</u> | <u>-</u> | <u>-</u> |
| <u>12,377,404</u> | <u>10,328,681</u> | <u>14,935,000</u> | Total expenditures | <u>14,935,000</u> | <u>-</u> | <u>-</u> |
| | | | Other uses | | | |
| - | - | - | Transfers out | - | - | - |
| - | - | 1,870,000 | Contingency | 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>-</u> | <u>-</u> |
| <u>\$ 14,810,731</u> | <u>\$ 12,823,106</u> | <u>\$ 16,805,000</u> | Total requirements | <u>\$ 16,805,000</u> | <u>\$ -</u> | <u>\$ -</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 | \$ - | \$ - |
| | | | Other sources | | | |
| 700,000 | 500,000 | 500,000 | Transfers in | 500,000 | - | - |
| \$ 2,321,894 | \$ 1,858,762 | \$ 1,600,000 | Total resources | \$ 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 | - | - |
| 196,562 | 240,576 | 221,400 | Retiree stipend | 250,000 | - | - |
| 963,132 | 782,104 | 892,600 | Total expenditures | 960,300 | - | - |
| | | | Other uses | | | |
| - | - | 707,400 | Contingency | 309,700 | - | - |
| 1,358,762 | 1,076,658 | - | Ending fund balance | - | - | - |
| 1,358,762 | 1,076,658 | 707,400 | Total other uses | 309,700 | - | - |
| \$ 2,321,894 | \$ 1,858,762 | \$ 1,600,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Other sources | | | |
| - | 100,000 | 100,000 | Transfers in | 50,000 | - | - |
| \$ 113,374 | \$ 145,674 | \$ 240,000 | Total resources | \$ 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 | \$ - | \$ - |
| - | 14 | - | Printing and publications | - | - | - |
| - | 5,396 | - | Capital outlay | | | |
| <u>67,700</u> | <u>5,410</u> | <u>240,000</u> | Vehicles and equipment | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | Total expenditures | <u>275,000</u> | <u>-</u> | <u>-</u> |
| | | | Other uses | | | |
| - | - | - | Contingency | 15,264 | - | - |
| 45,674 | 140,264 | - | Ending fund balance | - | - | - |
| \$ 113,374 | \$ 145,674 | \$ 240,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Other sources | | | |
| | 49,740,000 | - | 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 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Other uses | | | |
| \$ - | \$ 49,738,929 | \$ - | Issuance/refunding of long-term debt | - | - | - |
| - | - | 3,000,000 | Contingency | \$ 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 | - | - |
| \$ 3,000,000 | \$ 52,740,000 | \$ 3,000,000 | Total requirements | \$ 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 | \$ - | \$ - |
| - | 33,491 | - | State revenue | | | |
| - | - | - | Other state revenue | - | - | - |
| \$ 2,334,845 | \$ 2,244,691 | \$ 1,750,000 | Total resources | \$ 1,797,484 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ - | \$ - | \$ 50,000 | Wages and salaries | \$ 50,000 | \$ - | \$ - |
| - | - | 16,340 | Payroll taxes and benefits | 16,340 | - | - |
| - | - | 66,340 | Total personnel services | 66,340 | - | - |
| | | | Materials and services | | | |
| 64,563 | - | 200,000 | Repair and maintenance | 831,144 | - | - |
| - | - | 400,000 | Professional services | 300,000 | - | - |
| 64,563 | - | 600,000 | Total materials and services | 1,131,144 | - | - |
| | | | Capital outlay | | | |
| 59,082 | 416,022 | 1,000,000 | Buildings and infrastructure | 600,000 | - | - |
| 123,645 | 416,022 | 1,666,340 | Total expenditures | 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 | - | - | - |
| \$ 2,334,845 | \$ 2,244,691 | \$ 1,750,000 | Total requirements | \$ 1,797,484 | \$ - | \$ - |

**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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 7,220,819 | 6,812,248 | 11,648,648 | Property taxes | 11,283,175 | - | - |
| 2,312,388 | 5,432,632 | 6,376,739 | Other local revenue | 5,675,283 | - | - |
| <u>9,533,207</u> | <u>12,244,880</u> | <u>18,025,387</u> | Total revenue | <u>16,958,458</u> | <u>-</u> | <u>-</u> |
| | | | Other sources | | | |
| | 8,004,769 | - | Proceeds from long-term debt | - | - | - |
| <u>\$ 12,959,358</u> | <u>\$ 22,933,693</u> | <u>\$ 20,561,869</u> | Total resources | <u>\$ 19,515,593</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Debt service | | | |
| \$ 6,185,000 | \$ 7,980,000 | \$ 10,957,806 | Principal | \$ 12,088,253 | \$ - | \$ - |
| 4,090,314 | 4,802,401 | 5,707,123 | Interest | 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>-</u> | <u>-</u> |
| | | | Other uses | | | |
| - | 8,004,769 | - | Issuance/refunding of long-term debt | - | - | - |
| - | - | - | Transfers out | - | - | - |
| - | - | 3,696,940 | Contingency | 2,206,714 | - | - |
| 2,684,044 | 2,146,523 | 200,000 | Ending fund balance | 200,000 | - | - |
| <u>2,684,044</u> | <u>10,151,292</u> | <u>3,896,940</u> | Total other uses | <u>2,406,714</u> | <u>-</u> | <u>-</u> |
| <u>\$ 12,959,358</u> | <u>\$ 22,933,693</u> | <u>\$ 20,561,869</u> | Total requirements | <u>\$ 19,515,593</u> | <u>\$ -</u> | <u>\$ -</u> |

**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 | 174,400 | 14,235,159 | |
| 2025 | - | 4,227,350 | 4,099,400 | 1,823,482 | 1,576,454 | 2,804,658 | 173,200 | 14,704,544 | |
| 2026 | - | 4,364,850 | 2,035,000 | 1,900,809 | 1,637,443 | 2,903,861 | 176,800 | 13,018,763 | |
| 2027 | - | 4,504,500 | 2,080,000 | 1,979,287 | 1,707,393 | 3,002,106 | - | 13,273,286 | |
| 2028 | - | 4,655,000 | 2,127,750 | 1,018,364 | 880,580 | 3,099,432 | - | 11,781,126 | |
| 2029 | - | 4,805,000 | 2,183,000 | - | - | 3,206,828 | - | 10,194,828 | |
| 2030 | - | 4,965,000 | 2,230,250 | - | - | 3,318,600 | - | 10,513,850 | |
| 2031 | - | 5,125,000 | 2,289,750 | - | - | 3,429,941 | - | 10,844,691 | |
| 2032 | - | 5,290,000 | 2,345,750 | - | - | 3,546,171 | - | 11,181,921 | |
| 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 | \$ 524,400 | \$ 208,860,269 | |

**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 | 155,000 | 9,383,973 |
| 2025 | - | 3,750,000 | 1,985,000 | 1,495,000 | 1,325,000 | 1,785,000 | 160,000 | 10,500,000 |
| 2026 | - | 4,010,000 | - | 1,655,000 | 1,450,000 | 1,900,000 | 170,000 | 9,185,000 |
| 2027 | - | 4,290,000 | 45,000 | 1,825,000 | 1,590,000 | 2,020,000 | - | 9,770,000 |
| 2028 | - | 2,774,613 | 95,000 | 965,000 | 840,000 | 2,145,000 | - | 6,819,613 |
| 2029 | - | 2,714,777 | 155,000 | - | - | 2,285,000 | - | 5,154,777 |
| 2030 | - | 2,645,997 | 210,000 | - | - | 2,435,000 | - | 5,290,997 |
| 2031 | - | 2,582,385 | 280,000 | - | - | 2,590,000 | - | 5,452,385 |
| 2032 | - | 2,515,818 | 350,000 | - | - | 2,755,000 | - | 5,620,818 |
| 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 | \$ 485,000 | \$ 138,046,283 |

**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 | 19,400 | 4,851,186 |
| 2025 | - | 477,350 | 2,114,400 | 328,482 | 251,454 | 1,019,658 | 13,200 | 4,204,544 |
| 2026 | - | 354,850 | 2,035,000 | 245,809 | 187,443 | 1,003,861 | 6,800 | 3,833,763 |
| 2027 | - | 214,500 | 2,035,000 | 154,287 | 117,393 | 982,106 | - | 3,503,286 |
| 2028 | - | 1,880,387 | 2,032,750 | 53,364 | 40,580 | 954,432 | - | 4,961,513 |
| 2029 | - | 2,090,223 | 2,028,000 | - | - | 921,828 | - | 5,040,051 |
| 2030 | - | 2,319,003 | 2,020,250 | - | - | 883,600 | - | 5,222,853 |
| 2031 | - | 2,542,615 | 2,009,750 | - | - | 839,941 | - | 5,392,306 |
| 2032 | - | 2,774,182 | 1,995,750 | - | - | 791,171 | - | 5,561,103 |
| 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 | \$ 39,400 | \$ 70,813,986 |

**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 | \$ - | \$ - |
| 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 | \$ - | \$ - |
| 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 | - | - |
| 6,672,330 | 3,861,102 | - | Ending fund balance | - | - | - |
| 6,672,330 | 3,861,102 | - | Total other uses | 1,000,000 | - | - |
| \$ 21,309,359 | \$ 8,151,656 | \$ 5,000,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Other sources | | | |
| 100,000 | 100,000 | 103,000 | Transfers in | 100,000 | - | - |
| \$ 150,579 | \$ 249,679 | \$ 228,000 | Total resources | \$ 325,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Materials and services | | | |
| \$ 900 | \$ 9,361 | \$ 225,000 | Supplies | \$ 300,000 | \$ - | \$ - |
| | | | Other uses | | | |
| - | - | 3,000 | Contingency | 25,000 | - | - |
| 149,679 | 240,318 | - | Ending fund balance | - | - | - |
| 149,679 | 240,318 | 3,000 | Total other uses | 25,000 | - | - |
| \$ 150,579 | \$ 249,679 | \$ 228,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Other sources | | | |
| 250,000 | 250,000 | 250,000 | Transfers in | 150,000 | - | - |
| \$ 2,095,674 | \$ 2,262,346 | \$ 2,350,000 | Total resources | \$ 1,650,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Materials and services | | | |
| \$ 60,282 | \$ 385,216 | \$ 475,000 | Supplies | \$ 500,000 | \$ - | \$ - |
| | | | Capital outlay | | | |
| 23,046 | - | 875,000 | Vehicles and equipment | 1,000,000 | - | - |
| 83,328 | 385,216 | 1,350,000 | Total expenditures | 1,500,000 | - | - |
| | | | Other uses | | | |
| | | | Contingency | 150,000 | - | - |
| - | - | 1,000,000 | Ending fund balance | - | - | - |
| 2,012,346 | 1,877,130 | - | Total other uses | 150,000 | - | - |
| 2,012,346 | 1,877,130 | 1,000,000 | Total requirements | \$ 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 | \$ - | \$ - |
| 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 | - | - |
| - | 1,200,000 | - | Sale of fixed assets | - | - | - |
| 500,000 | 2,220,000 | 500,000 | Proceeds from long-term debt | - | - | - |
| \$ 3,428,110 | \$ 5,313,708 | \$ 3,500,000 | Total other sources | 1,300,000 | - | - |
| | | | Total resources | \$ 4,000,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Materials and services | | | |
| \$ 5,000 | \$ 790 | \$ - | Supplies | \$ - | \$ - | \$ - |
| 13,340 | 13,613 | 500,000 | Repair and maintenance | 500,000 | - | - |
| - | 33,470 | - | Fees and dues | - | - | - |
| 391,384 | 506,061 | 500,000 | Professional services | 800,000 | - | - |
| - | 2,714 | - | Other materials and services | - | - | - |
| 409,724 | 556,648 | 1,000,000 | Total materials and services | 1,300,000 | - | - |
| | | | Capital outlay | | | |
| - | - | 2,500,000 | Buildings and infrastructure | 2,500,000 | - | - |
| - | 1,800,000 | - | Land | - | - | - |
| - | 1,800,000 | 2,500,000 | Total capital outlay | 2,500,000 | - | - |
| 409,724 | 2,356,648 | 3,500,000 | Total expenditures | 3,800,000 | - | - |
| | | | Other uses | | | |
| - | - | - | Contingency | 200,000 | - | - |
| 3,018,386 | 2,957,060 | - | Ending fund balance | - | - | - |
| \$ 3,428,110 | \$ 5,313,708 | \$ 3,500,000 | Total requirements | \$ 4,000,000 | \$ - | \$ - |

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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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 12,986 | 9,222 | 55,000 | Sales of goods and services | 55,000 | - | - |
| 140,300 | 78,956 | 92,630 | Other local revenue | 60,000 | - | - |
| 153,286 | 88,178 | 147,630 | Total revenue | 115,000 | - | - |
| \$ 850,852 | \$ 710,148 | \$ 747,630 | Total resources | \$ 515,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 62,900 | \$ 57,749 | \$ 70,000 | Wages and salaries | \$ 72,819 | \$ - | \$ - |
| 22,148 | 20,720 | 24,115 | Payroll taxes and benefits | 23,824 | - | - |
| 85,048 | 78,469 | 94,115 | Total personnel services | 96,643 | - | - |
| | | | Materials and services | | | |
| 1,510 | 489 | - | Printing and publications | - | - | - |
| - | - | 5,000 | Repair and maintenance | 5,000 | - | - |
| 173 | 142 | - | Utilities | - | - | - |
| - | - | - | Fees and dues | - | - | - |
| - | - | 100,000 | Professional services | 300,000 | - | - |
| (7,849) | 9,405 | 50,000 | Cost of goods sold | 60,000 | - | - |
| - | - | - | Other materials and services | - | - | - |
| (6,166) | 10,036 | 155,000 | Total materials and services | 365,000 | - | - |
| 78,882 | 88,505 | 249,115 | Total expenditures | 461,643 | - | - |
| | | | Other uses | | | |
| 150,000 | 100,000 | - | Transfers out | - | - | - |
| - | - | 98,515 | Contingency | 53,357 | - | - |
| 621,970 | 521,643 | 400,000 | Ending fund balance | - | - | - |
| 771,970 | 621,643 | 498,515 | Total other uses | 53,357 | - | - |
| \$ 850,852 | \$ 710,148 | \$ 747,630 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Local revenue | | | |
| 296,367 | - | - | Fees | - | - | - |
| 234,997 | 361,365 | 500,000 | Local grants and contracts | 500,000 | - | - |
| 19 | - | - | Other local revenue | - | - | - |
| | | | Federal revenue | | | |
| - | 105,521 | - | Other federal revenue | - | - | - |
| 531,383 | 466,886 | 500,000 | Total revenue | 500,000 | - | - |
| \$ 621,054 | \$ 593,721 | \$ 525,000 | Total resources | \$ 505,000 | \$ - | \$ - |
| REQUIREMENTS | | | | | | |
| Expenditures | | | | | | |
| | | | Personnel services | | | |
| \$ 353,885 | \$ 407,543 | \$ 301,689 | Wages and salaries | \$ 213,589 | \$ - | \$ - |
| 126,560 | 173,631 | 137,764 | Payroll taxes and benefits | 84,581 | - | - |
| 480,445 | 581,174 | 439,453 | Total personnel services | 298,170 | - | - |
| | | | Materials and services | | | |
| 9,321 | 9,481 | 36,800 | Supplies | 11,800 | - | - |
| - | 873 | 7,949 | Travel | 7,949 | - | - |
| 1,795 | 445 | 6,000 | Training and staff development | 6,000 | - | - |
| - | - | 2,000 | Publicity and public relations | 2,000 | - | - |
| 211 | 1,567 | 4,000 | Printing and publications | 4,000 | - | - |
| - | - | - | Repair and maintenance | - | - | - |
| 192 | 122 | 250 | Utilities | 250 | - | - |
| - | 35 | 3,000 | Fees and dues | 3,000 | - | - |
| 2,255 | - | 2,000 | Professional services | 102,000 | - | - |
| 13,774 | 12,523 | 61,999 | Total materials and services | 136,999 | - | - |
| 494,219 | 593,697 | 501,452 | Total expenditures | 435,169 | - | - |
| | | | Other uses | | | |
| - | - | 23,548 | Contingency | 69,831 | - | - |
| 126,835 | 24 | - | Ending fund balance | - | - | - |
| 126,835 | 24 | 23,548 | Total other uses | 69,831 | - | - |
| \$ 621,054 | \$ 593,721 | \$ 525,000 | Total requirements | \$ 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 | \$ - | \$ - |
| | | | Local revenue | | | |
| \$ 145,174 | \$ 65,745 | \$ 107,000 | Fees | \$ 72,000 | \$ - | \$ - |
| - | - | 10 | Sales of goods and services | - | - | - |
| 15,379 | 49,221 | 38,500 | Other local revenue | 50,000 | - | - |
| | | | Federal revenue | | | |
| - | 69,945 | - | Other federal revenue | - | - | - |
| 160,553 | 184,911 | 145,510 | Total revenue | 122,000 | - | - |
| | | | Other sources | | | |
| 7,277 | - | - | Transfers in | - | - | - |
| \$ 167,830 | \$ 185,561 | \$ 145,510 | Total resources | \$ 127,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| 109,102 | 122,611 | \$ 99,200 | Wages and salaries | \$ 97,000 | \$ - | \$ - |
| 12,819 | 14,405 | 33,957 | Payroll taxes and benefits | 9,338 | - | - |
| 121,921 | 137,016 | 133,157 | Total personnel services | 106,338 | - | - |
| | | | Materials and services | | | |
| 18,888 | 10,391 | 4,625 | Supplies | 4,800 | - | - |
| - | 862 | 200 | Travel | 200 | - | - |
| 382 | 254 | 100 | Publicity and public relations | 250 | - | - |
| 1,820 | 945 | 100 | Printing and publications | 1,500 | - | - |
| - | 46 | 100 | Repair and maintenance | - | - | - |
| - | - | 20 | Utilities | 100 | - | - |
| 158 | 269 | 100 | Fees and dues | 250 | - | - |
| 23,858 | 14,536 | 6,825 | Professional services | 8,250 | - | - |
| - | - | 83 | Cost of goods sold | - | - | - |
| - | - | 100 | Student financial aid | - | - | - |
| 153 | - | 100 | Other materials and services | 312 | - | - |
| 45,259 | 27,303 | 12,353 | Total materials and services | 15,662 | - | - |
| 167,180 | 164,319 | 145,510 | Total expenditures | 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 | - | - |
| 650 | 21,242 | | Ending fund balance | - | - | - |
| 650 | 21,242 | - | Total other uses | 5,000 | - | - |
| \$ 167,830 | \$ 185,561 | \$ 145,510 | Total requirements | \$ 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 |
|-------------------|-------------------|-------------------|------------------------------|---------------------|---------------------|--------------------|
| \$ 396,661 | \$ 240,284 | \$ 200,000 | RESOURCES | | | |
| | | | Beginning fund balance | \$ 175,000 | \$ - | \$ - |
| | | | Local revenue | | | |
| 69,786 | 139,362 | 350,000 | Sales of goods and services | 215,000 | - | - |
| | 1 | - | Proceeds from long-term debt | - | - | - |
| \$ 466,447 | \$ 379,647 | \$ 550,000 | Total resources | \$ 390,000 | \$ - | \$ - |
| | | | REQUIREMENTS | | | |
| | | | Expenditures | | | |
| | | | Personnel services | | | |
| \$ 85,039 | \$ 28,915 | \$ 70,496 | Wages and salaries | \$ 73,810 | \$ - | \$ - |
| 42,065 | 8,024 | 37,900 | Payroll taxes and benefits | 41,853 | - | - |
| 127,104 | 36,939 | 108,396 | Total personnel services | 115,663 | - | - |
| | | | Materials and services | | | |
| 8,797 | 17,198 | 75,000 | Supplies | 33,000 | - | - |
| 25,357 | 54,225 | 45,000 | Travel | 50,000 | - | - |
| 8 | - | - | Printing and publications | - | - | - |
| 52,992 | 36,614 | 97,500 | Repair and maintenance | 61,000 | - | - |
| - | 1,145 | - | Professional services | - | - | - |
| 87,154 | 109,182 | 217,500 | Total materials and services | 144,000 | - | - |
| | | | Capital outlay | | | |
| 11,906 | 579 | 102,800 | Vehicles and equipment | 55,000 | - | - |
| 226,164 | 146,700 | 428,696 | Total expenditures | 314,663 | - | - |
| | | | Other uses | | | |
| - | - | 121,304 | Contingency | 75,337 | - | - |
| 240,283 | 232,947 | - | Ending fund balance | - | - | - |
| 240,283 | 232,947 | 121,304 | Total other uses | 75,337 | - | - |
| \$ 466,447 | \$ 379,647 | \$ 550,000 | Total requirements | \$ 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> | <u>Purpose</u> | <u>General Fund</u> | <u>Fee Fund</u> | <u>PERS Reserve</u> | <u>Bond Fund</u> | <u>Debt Fund</u> | <u>Bookstore Fund</u> | <u>Total</u> |
| 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 |

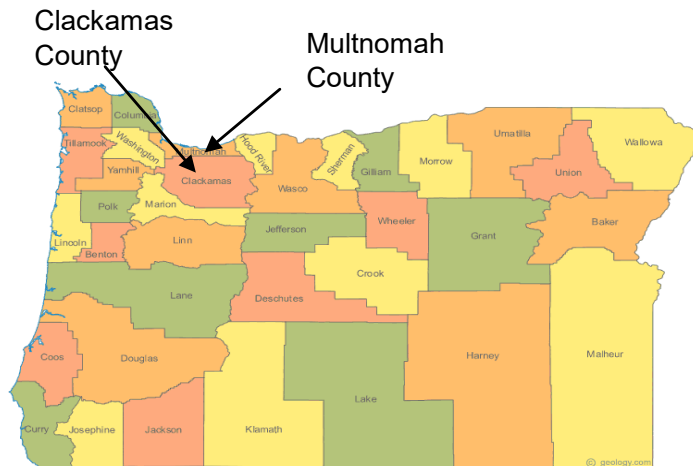
Purpose

- 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

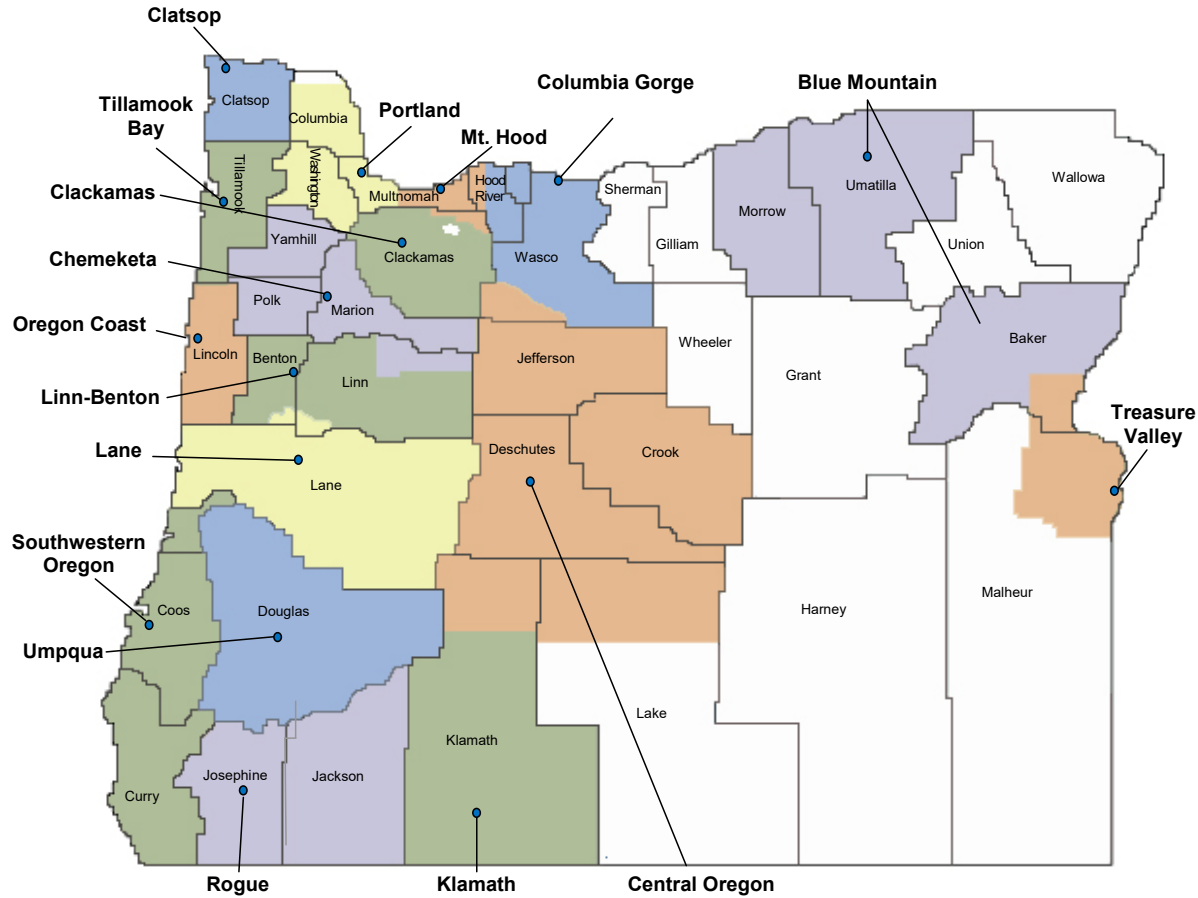
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2022-2023 follows.

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% | |

**CLACKAMAS COMMUNITY COLLEGE
2023-2024 BUDGET
Statistical Section**

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Glossary

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

ABE: Adult basic education.

ABS: Adult basic skills.

ACC: Advanced college credit.

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

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

CLACKAMAS COMMUNITY COLLEGE
2023-24 BUDGET
Glossary

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.