

Proposed Budget 2017-18

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2017-18 BUDGET

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

Clackamas Community College Business Office
19600 Molalla Avenue
Oregon City, Oregon 97045-7998
503-594-3090 or chrisr@clackamas.edu

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2017-18 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. Dr. Joanne Truesdell 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 26,034 students in the 2015-16 fiscal year, with a full time equivalence of 7,036. The college employs about 380 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 357,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

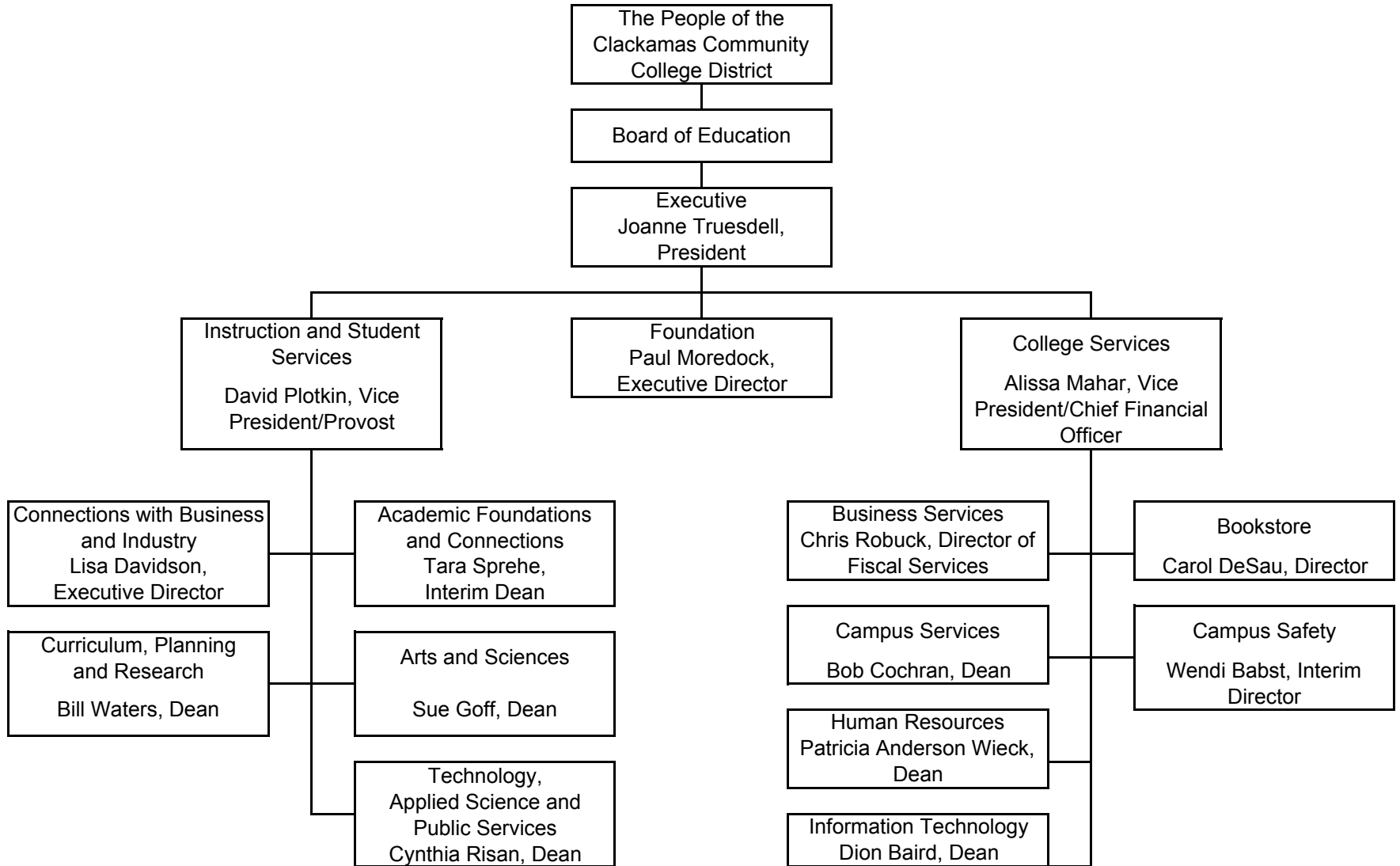
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$522,000 in scholarships for the 2016-17 academic year.

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Committee**

<u>Zone</u>	<u>Board of Education Members</u>		<u>Appointed Members</u>	
		<u>Term Expires</u>		<u>Term Expires</u>
Zone 1 Milwaukie Area	Greg Chaimov	June 30, 2019	David Bilby	June 30, 2017
Zone 2 Clackamas & North Clackamas County	Jean Bidstrup	June 30, 2017	Dave McTeague	June 30, 2019
Zone 3 Gladstone area	Dave Hunt	June 30, 2017	Wade Byers	June 30, 2019
Zone 4 Oregon City area	Chris Groener	June 30, 2019	Christine Didway	June 30, 2018
Zone 5 West Linn & Wilsonville Area	Ron Adams	June 30, 2019	Betty Reynolds, Budget Committee Chair	June 30, 2017
Zone 6 Estacada & East Clackamas County	Jane Reid, Board Vice Chair	June 30, 2017	David Piper	June 30, 2017
Zone 7 Canby, Molalla & South Clackamas County	Richard Oathes, Board Chair	June 30, 2017	Michael McNichols	June 30, 2018

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Organization Chart**



**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Award**



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Clackamas Community College for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.

For 2017-18, GFOA has changed the award criteria and process to focus on the planning → budgeting → assessment loop. Clackamas's processes are being extensively revised during 2017-18, so this transition budget document will not be submitted for an award.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Message

April 10, 2017

Dear Colleagues:

First off, I want to thank you all for your contributions to our continued efforts for our students to persist and complete. Through your deliberations and our actions over the past few years we appear to have reached a fiscal equilibrium. This stability supports investments in programs, services and learning environments, each creating the best possible conditions for student achievement.

We have done this work together, and together we will respond to new challenges from a strengthened position. Our fiscal condition continues to be stable at this time.

Clackamas Community College is in its final year to align assessment, planning and budgeting. Departments are completing their assessment of program learning outcomes and service outcomes. Outcomes identified as less than desired will be considered for resource allocation. This process complements the processes to determine investments to address new or residual compliance requirements at the federal and state levels. Examples include extra support for the federal direction of the Cleary Act and the state's direction in minimum wage and sick leave laws. To accomplish the final alignment process, the budget will be updated prior to adoption in June with specific titles of positions recommended.

The process we have been using for the previous eight years continues to be improved. The process includes multiple representatives at each stage of budget deliberations, from our revised faculty Position Opening Request (POR) process to conversations within the Budget Advisory Group (BAG). I want to take some time to tell you about the outcome of this year's budget planning process.

The budget continues to reflect the impact of passing the \$90 million capital construction bond. Additional resources from ConnectOregon Grant, Oregon Department of Transportation Grant and state Article IXG matching grants for building projects have been secured.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Message

Another significant change in our financial position came as the result of legislative action to reform PERS. Unfortunately, the PERS reforms of the 2013 session were largely reversed by the Oregon Supreme Court, and along with other developments have brought PERS rate increases beginning July 2017 that will continue for at least two additional biennia.

This budget is being recommended while the 2017 Legislature remains in session. We assume a \$556 million appropriation to the Community College Support Fund (CCSF). The state financial picture still includes a \$1.6 billion deficit from the effects of Medicaid, PERS, and constitutional changes approved by voters in the November 2016 General Election.

Throughout our budget actions over the last eight years and the passing of our \$90 million bond, we have taken the opportunity to be strategic, recalibrate our work, and invest in creating organizational capacity. This year's budget process has focused on recalibrating our available reserves, prudent investments to better deliver expected outcomes in the near future, and creating a stable fiscal position to respond to either positive or negative outcomes in future legislative appropriations.

BUDGET CHANGES FOR 2017-18

A. Building Available Reserves

The underlying revenue and expenditure picture shows ongoing revenue that is projected to be up slightly and exceeds ongoing expenses for the 2017-18 fiscal year. We also project a net positive contribution to our ending fund balance for 2016-17, current year.

Last year the Board of Education reaffirmed its policy that General Fund ending balance be no less than ten percent of revenue. Given the instability of income tax receipts which is Oregon's main source of revenue, the minimal amount in the state's rainy day funds and the volatility of Public Employee Retirement System (PERS) returns, it's important we maintain at least ten percent in our ending fund balance. In order to utilize reserves in tough times we have to build them in better times.

This spring, staff developed a new five-year forecast for information technology (IT) operations and equipment, with a long-term funding plan for periodic replacement of computing infrastructure and college-wide software systems. Instead of scheduling those costs in the General Fund, this budget includes a transfer from the General Fund to a new Technology Infrastructure and Software Implementation Fund. This reserve fund will ensure that money is available to keep our IT architecture current and that our administrative software meets the needs of students and staff.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Message

B. Revenue

General Fund budgeted revenue is up about \$2.3 million for 2017-18. The small change in the CCSF, from \$550 to \$556 million, coupled with healthy property tax growth statewide, translates into an increase in total public resources of \$1.6 million. The tuition rate increase of \$3 – from \$90 to \$93 per credit hour – adds \$.5 million of General Fund revenue for 2017-18.

Revenue in the Student Technology Fund has increased by \$187,000 with the \$1 increase in the Student Technology Fee.

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

C. Targeted Investments

We are in the midst of aligning our assessment, planning and budget processes, and the 2017-18 budget reflects that transition. This proposed budget is very much status quo. It includes foreseeable changes in revenue; changes in wages, taxes and benefits for existing staff; and no change in staff FTEs beyond those already made during the 2016-17 fiscal year.

The fully integrated process which will be in place for the 2018-19 budget is illustrated on page 54. Assessment results will be used during the spring and summer to develop requests for resources in the fall and early winter. Requests will be vetted through winter 2017-18 and incorporated into the proposed budget during March and April 2018. To address gaps revealed by planning and assessment, we know that the process for requesting resources needs to be all-encompassing – financial resources as well as space, remodeling, equipment, and revenue. To that end, a revised annual budget request is being piloted for 2017-18.

The transition planning and budgeting process for 2017-18 is also displayed on page 54. The annual budget requests are due in April, will be decided in May, then incorporated into the budget that the Board of Education will be asked to adopt in June 2017. We anticipate relatively few changes, in support of key initiatives already under way, as assessment results will be available for only a few departments and programs. Once the budget has been adopted, in the event there are resources beyond \$556 million allocated in the CCSF or a need for investments not already identified in the budget document, we will address those changes through the budget amendment process.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Message**

NEXT STEPS

The college's Budget Committee, comprised of the Board of Education and an equal number of citizen appointees, will meet twice in May, culminating in approval of the proposed budget. In 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. Joanne Truesdell
President

Alissa Mahar
Vice President, College Services

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FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget in Total

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 31,321,854	\$ 64,557,796	\$ 52,776,235	Beginning fund balance	\$ 90,208,340	\$ -	\$ -
State revenue						
13,035,663	14,675,131	14,022,081	State community college support	14,655,574	-	-
1,117,954	175,976	16,302,000	State grants and contracts	8,116,000	-	-
1,189,084	1,443,750	1,400,000	State student financial aid	1,900,000	-	-
Local revenue						
20,474,354	22,853,259	23,761,732	Property taxes	25,124,633	-	-
13,952,251	13,801,589	14,581,349	Tuition	15,145,020	-	-
6,093,174	6,205,005	5,571,421	Fees	5,810,494	-	-
2,619,267	2,309,802	2,532,000	Sales of goods and services	2,401,100	-	-
1,549,444	1,935,181	1,485,836	Local grants and contracts	2,567,652	-	-
945,566	1,093,263	1,000,000	Local student financial aid	1,000,000	-	-
3,833,083	3,681,752	4,740,649	Other local revenue	3,973,037	-	-
Federal revenue						
7,364,186	3,406,574	5,950,000	Federal grants and contracts	5,050,000	-	-
8,872,879	8,003,312	8,560,382	Federal student financial aid	8,044,823	-	-
18,991	21,106	17,395	Other federal revenue	17,538	-	-
<u>81,065,896</u>	<u>79,605,700</u>	<u>99,924,845</u>	Total revenue	<u>93,805,871</u>	<u>-</u>	<u>-</u>
Other sources						
7,331,040	2,613,420	5,300,338	Transfers in	8,270,750	-	-
1,250	11,939	25,000	Sale of fixed assets	25,000	-	-
44,996,012	-	45,000,000	Proceeds from long-term debt	-	-	-
<u>52,328,302</u>	<u>2,625,359</u>	<u>50,325,338</u>	Total other sources	<u>8,295,750</u>	<u>-</u>	<u>-</u>
<u>\$ 164,716,052</u>	<u>\$ 146,788,855</u>	<u>\$ 203,026,418</u>	Total resources	<u>\$ 192,309,961</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 31,598,057	\$ 31,041,880	\$ 35,787,658	Wages and salaries	\$ 36,314,068	\$ -	\$ -
12,921,639	12,183,816	14,087,782	Payroll taxes and benefits	16,556,467	-	-
252,525	228,220	184,100	Retiree stipend	101,200	-	-
<u>44,772,221</u>	<u>43,453,916</u>	<u>50,059,540</u>	Total personnel services	<u>52,971,735</u>	<u>-</u>	<u>-</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget in Total

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			Materials and services			
2,799,279	2,255,164	2,687,261	Supplies	2,430,392	-	-
514,434	460,809	487,330	Travel	454,526	-	-
317,115	388,574	462,015	Training and staff development	424,651	-	-
168,364	206,244	168,925	Publicity and public relations	192,860	-	-
420,100	384,588	391,800	Printing and publications	421,409	-	-
1,860,503	1,955,771	2,112,758	Repair and maintenance	2,121,786	-	-
1,528,002	1,594,909	1,561,438	Utilities	1,647,644	-	-
370,272	648,413	543,895	Fees and dues	511,498	-	-
389,193	347,214	450,000	Insurance	418,000	-	-
2,347,919	4,169,986	6,881,422	Professional services	8,844,576	-	-
1,695,496	1,566,505	1,556,225	Cost of goods sold	1,544,210	-	-
10,921,708	10,332,540	10,915,134	Student financial aid	10,831,607	-	-
1,242,751	816,280	800,000	WIA payments for student expenses	850,000	-	-
830,683	803,017	487,615	Other materials and services	528,577	-	-
<u>25,405,819</u>	<u>25,930,014</u>	<u>29,505,818</u>	Total materials and services	<u>31,221,736</u>	<u>-</u>	<u>-</u>
			Capital outlay			
622,556	2,447,601	932,788	Vehicles and equipment	1,162,114	-	-
287,015	102,781	71,127	Library collection	89,011	-	-
-	287,021	47,950,000	Buildings and infrastructure	46,150,000	-	-
-	4,208,741	-	Land	-	-	-
<u>909,571</u>	<u>7,046,144</u>	<u>48,953,915</u>	Total capital outlay	<u>47,401,125</u>	<u>-</u>	<u>-</u>
			Debt service			
5,180,000	5,170,000	5,715,000	Principal	5,630,000	-	-
3,407,188	3,169,354	2,905,151	Interest	3,631,279	-	-
<u>8,587,188</u>	<u>8,339,354</u>	<u>8,620,151</u>	Total debt service	<u>9,261,279</u>	<u>-</u>	<u>-</u>
<u>79,674,799</u>	<u>84,769,428</u>	<u>137,139,424</u>	Total expenditures	<u>140,855,875</u>	<u>-</u>	<u>-</u>
			Other uses			
13,152,417	-	387,000	Issuance/refunding of long-term debt	-	-	-
7,331,040	2,613,420	5,300,338	Transfers out	8,270,750	-	-
-	-	59,249,656	Contingency	39,184,120	-	-
64,557,796	59,406,007	950,000	Ending fund balance	3,999,216	-	-
<u>85,041,253</u>	<u>62,019,427</u>	<u>65,886,994</u>	Total other uses	<u>51,454,086</u>	<u>-</u>	<u>-</u>
<u>\$ 164,716,052</u>	<u>\$ 146,788,855</u>	<u>\$ 203,026,418</u>	Total requirements	<u>\$ 192,309,961</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2016-17 Budget
RESOURCES						
Beginning fund balance	\$ 17,498,000	\$ 8,099,908	\$ 2,320,432	\$ 60,370,000	\$ 1,920,000	\$ 90,208,340
State revenue						
State community college support	14,655,574	-	-	-	-	14,655,574
State grants and contracts	2,000	250,000	-	7,864,000	-	8,116,000
State student financial aid	-	1,900,000	-	-	-	1,900,000
Local revenue						
Property taxes	18,777,583	-	6,347,050	-	-	25,124,633
Tuition	15,145,020	-	-	-	-	15,145,020
Fees	1,461,523	4,313,971	-	35,000	-	5,810,494
Sales of goods and services	-	35,000	-	-	2,366,100	2,401,100
Local grants and contracts	267,310	700,000	172,000	928,342	500,000	2,567,652
Local student financial aid	-	1,000,000	-	-	-	1,000,000
Other local revenue	486,435	866,000	2,330,929	283,673	6,000	3,973,037
Federal revenue						
Federal grants and contracts	50,000	5,000,000	-	-	-	5,050,000
Federal student financial aid	-	8,044,823	-	-	-	8,044,823
Other federal revenue	-	17,538	-	-	-	17,538
Total revenue	<u>50,845,445</u>	<u>22,127,332</u>	<u>8,849,979</u>	<u>9,111,015</u>	<u>2,872,100</u>	<u>93,805,871</u>
Other sources						
Transfers in	560,000	3,735,600	2,800,000	1,175,150	-	8,270,750
Sale of fixed assets	25,000	-	-	-	-	25,000
Total other sources	<u>585,000</u>	<u>3,735,600</u>	<u>2,800,000</u>	<u>1,175,150</u>	<u>-</u>	<u>8,295,750</u>
Total resources	<u>\$ 68,928,445</u>	<u>\$ 33,962,840</u>	<u>\$ 13,970,411</u>	<u>\$ 70,656,165</u>	<u>\$ 4,792,100</u>	<u>\$ 192,309,961</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 29,663,815	\$ 5,871,232	\$ -	\$ -	\$ 779,021	\$ 36,314,068
Payroll taxes and benefits	13,378,708	2,843,698	-	-	334,061	16,556,467
Retiree stipend	-	101,200	-	-	-	101,200
Total personnel services	<u>43,042,523</u>	<u>8,816,130</u>	<u>-</u>	<u>-</u>	<u>1,113,082</u>	<u>52,971,735</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2016-17 Budget
Materials and services						
Supplies	839,972	1,327,320	-	154,500	108,600	2,430,392
Travel	179,304	225,422	-	-	49,800	454,526
Training and staff development	339,741	72,710	-	-	12,200	424,651
Publicity and public relations	142,421	41,689	-	-	8,750	192,860
Printing and publications	286,119	127,190	-	-	8,100	421,409
Repair and maintenance	1,412,509	246,277	-	300,000	163,000	2,121,786
Utilities	1,626,744	6,700	-	-	14,200	1,647,644
Fees and dues	432,098	36,150	-	-	43,250	511,498
Insurance	380,000	38,000	-	-	-	418,000
Professional services	1,027,374	557,202	-	7,205,650	54,350	8,844,576
Cost of goods sold	-	212,230	-	-	1,331,980	1,544,210
Student financial aid	7,318	10,824,289	-	-	-	10,831,607
WIA payments for student expenses	-	850,000	-	-	-	850,000
Other materials and services	244,327	283,050	-	-	1,200	528,577
Total materials and services	6,917,927	14,848,229	-	7,660,150	1,795,430	31,221,736
Capital outlay						
Vehicles and equipment	40,000	265,601	-	800,000	56,513	1,162,114
Library collection	89,011	-	-	-	-	89,011
Buildings and infrastructure	-	-	-	46,150,000	-	46,150,000
Total capital outlay	129,011	265,601	-	46,950,000	56,513	47,401,125
Debt service						
Principal	-	-	5,630,000	-	-	5,630,000
Interest	-	-	3,631,279	-	-	3,631,279
Total debt service	-	-	9,261,279	-	-	9,261,279
Total expenditures	50,089,461	23,929,960	9,261,279	54,610,150	2,965,025	140,855,875
Other uses						
Transfers out	7,710,750	500,000	-	-	60,000	8,270,750
Contingency	11,128,234	6,483,664	4,509,132	16,046,015	1,017,075	39,184,120
Ending fund balance	-	3,049,216	200,000	-	750,000	3,999,216
Total other uses	18,838,984	10,032,880	4,709,132	16,046,015	1,827,075	51,454,086
Total requirements	\$ 68,928,445	\$ 33,962,840	\$ 13,970,411	\$ 70,656,165	\$ 4,792,100	\$ 192,309,961

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Proposed 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	\$ 43,042,523	\$ 6,917,927	\$ 129,011	\$ -	\$ 7,710,750
Special Revenue Funds					
Unrestricted operations	2,745,006	1,187,280	65,601	-	-
Student technology & general student fees	402,883	820,840	-	-	-
Externally restricted	4,852,333	12,507,509	200,000	-	-
Reserve funds	815,908	332,600	-	-	500,000
Debt Service Fund	-	-	-	9,261,279	-
Capital Projects Funds					
Restricted	-	7,000,000	45,000,000	-	-
Unrestricted	-	660,150	1,950,000	-	-
Proprietary Funds					
Enterprise funds	1,023,124	1,615,430	22,000	-	60,000
Internal service fund	89,958	180,000	34,513	-	-
Total appropriations	<u>\$ 52,971,735</u>	<u>\$ 31,221,736</u>	<u>\$ 47,401,125</u>	<u>\$ 9,261,279</u>	<u>\$ 8,270,750</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Proposed Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 11,128,234	\$ 68,928,445	\$ -	\$ 68,928,445
Special Revenue Funds				
Unrestricted operations	785,961	4,783,848	-	4,783,848
Student technology & general student fees	513,384	1,737,107	664,824	2,401,931
Externally restricted	728,119	18,287,961	-	18,287,961
Reserve funds	4,456,200	6,104,708	2,384,392	8,489,100
Debt Service Fund	4,509,132	13,770,411	200,000	13,970,411
Capital Projects Funds				
Restricted	11,664,000	63,664,000	-	63,664,000
Unrestricted	4,382,015	6,992,165	-	6,992,165
Proprietary Funds				
Enterprise funds	871,546	3,592,100	750,000	4,342,100
Internal service fund	145,529	450,000	-	450,000
Total appropriations	<u>\$ 39,184,120</u>	<u>\$ 188,310,745</u>	<u>\$ 3,999,216</u>	<u>\$ 192,309,961</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 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.

	<u>Instruction</u>	<u>Instructional Support</u>	<u>Student Services</u>	<u>Student Loans and Financial Aid</u>	<u>College Support Services</u>	<u>Facilities Acquisition & Construction</u>
General Fund	\$ 24,235,723	\$ 4,229,937	\$ 5,950,737	\$ -	\$ 15,673,064	\$ -
Special Revenue Funds						
Fee Fund	3,394,739	114,651	107,497	-	-	-
Innovation Fund	103,000	113,000	67,000	-	98,000	-
Student Technology Fund	-	646,723	-	-	-	-
Intramurals and Athletics Fund	-	-	402,800	-	-	-
Student Life and Leadership Fund	-	-	123,300	-	-	-
Computer Lab Fund	-	50,900	-	-	-	-
Student Financial Aid Fund	-	-	-	10,933,842	-	-
Grants and Contracts Fund	2,650,000	3,048,000	398,000	-	530,000	-
Retirement Fund	-	-	-	-	632,900	-
Insurance Reserve Fund	-	-	-	-	200,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	315,608	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	52,000,000
Staff Computer Replacement Fund	91,500	15,000	19,000	-	29,000	-
Equipment Replacement Fund	720,000	16,000	16,000	-	48,000	-
Major Maintenance Fund	-	-	-	-	-	1,655,650
Proprietary Funds						
Bookstore Fund	-	-	1,975,457	-	-	-
Customized Training Fund	685,097	-	-	-	-	-
Internal Service Fund	-	-	-	-	304,471	-
Total	<u>\$ 31,880,059</u>	<u>\$ 8,234,211</u>	<u>\$ 9,059,791</u>	<u>\$ 10,933,842</u>	<u>\$ 17,831,043</u>	<u>\$ 53,655,650</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget by Function

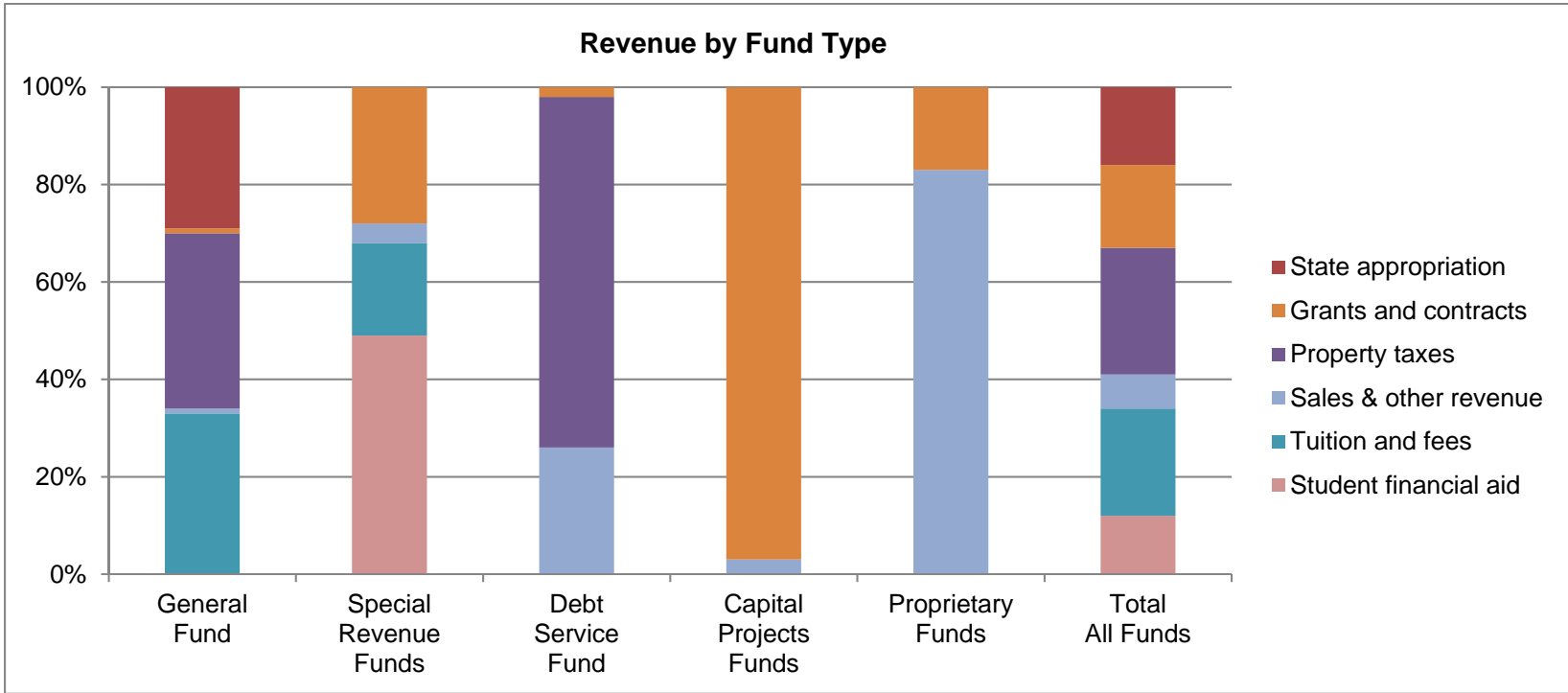
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 7,710,750	\$ 11,128,234	\$ 68,928,445	\$ -	\$ 68,928,445
Special Revenue Funds						
Fee Fund	-	-	785,961	4,402,848	-	4,402,848
Innovation Fund	-	-	-	381,000	-	381,000
Student Technology Fund	-	-	229,884	876,607	664,824	1,541,431
Intramurals and Athletics Fund	-	-	38,500	441,300	-	441,300
Student Life and Leadership Fund	-	-	140,000	263,300	-	263,300
Computer Lab Fund	-	-	105,000	155,900	-	155,900
Student Financial Aid Fund	-	-	88,519	11,022,361	-	11,022,361
Grants and Contracts Fund	-	-	639,600	7,265,600	-	7,265,600
Retirement Fund	-	-	1,796,200	2,429,100	-	2,429,100
Insurance Reserve Fund	-	-	160,000	360,000	-	360,000
PERS Reserve Fund	-	500,000	2,500,000	3,000,000	-	3,000,000
Technology Infrastructure & Software Implementation Fund	-	-	-	315,608	2,384,392	2,700,000
Debt Service Fund	9,261,279	-	4,509,132	13,770,411	200,000	13,970,411
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	11,664,000	63,664,000	-	63,664,000
Staff Computer Replacement Fund	-	-	-	154,500	-	154,500
Equipment Replacement Fund	-	-	1,420,000	2,220,000	-	2,220,000
Major Maintenance Fund	-	-	2,962,015	4,617,665	-	4,617,665
Proprietary Funds						
Bookstore Fund	-	60,000	456,643	2,492,100	750,000	3,242,100
Customized Training Fund	-	-	414,903	1,100,000	-	1,100,000
Internal Service Fund	-	-	145,529	450,000	-	450,000
Total	\$ 9,261,279	\$ 8,270,750	\$ 39,184,120	\$ 188,310,745	\$ 3,999,216	\$ 192,309,961

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

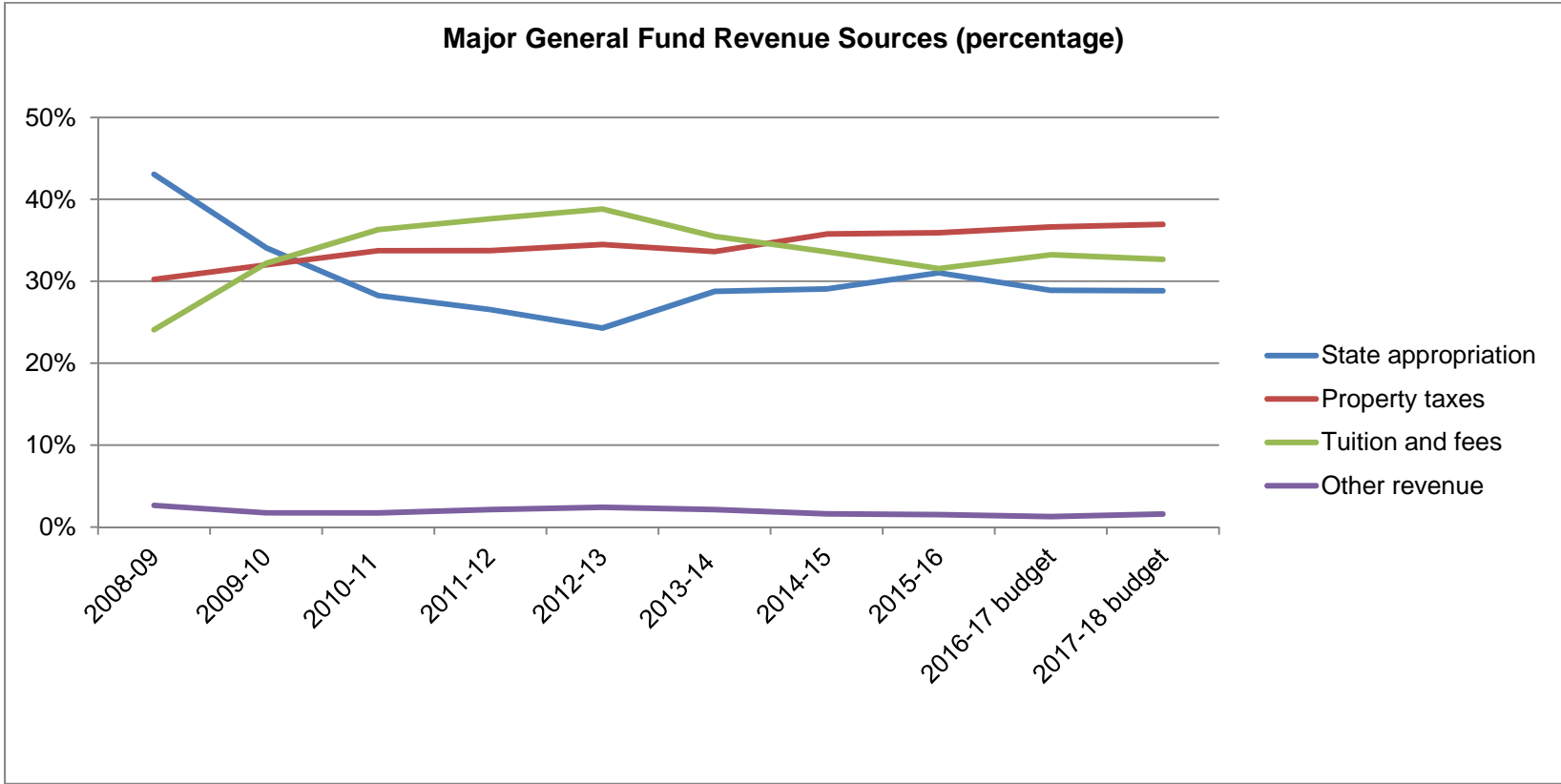
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



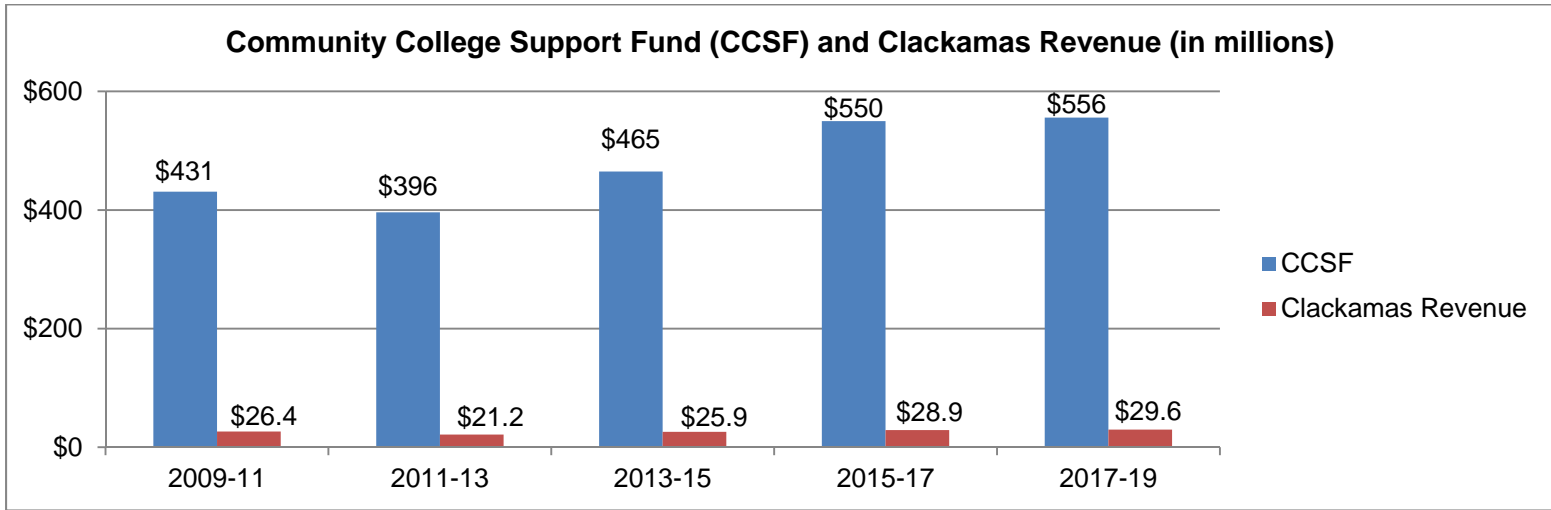
**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2017-18 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 total CCSF, and Clackamas’s portion, are shown below.



The state economic outlook is for positive; unfortunately, increases in the state general fund have not historically translated into increases in the CCSF. In the 2009-11 biennium, the CCSF was 3.7% of state general fund appropriations; for 2017-19, it is estimated at 2.7%. Further, increases in the CCSF do not necessarily increase revenue for Clackamas. From 2009-11 to 2017-19, displayed above, the CCSF regained recession losses, increasing 29% from \$431 million to \$556 million. In those same years, the college’s state appropriation increased just 12%. Clackamas’s enrollment was steady at about 7.5 % of the total for all community colleges, so the flat appropriation was due to equalization.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis

Equalization and the distribution formula

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

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

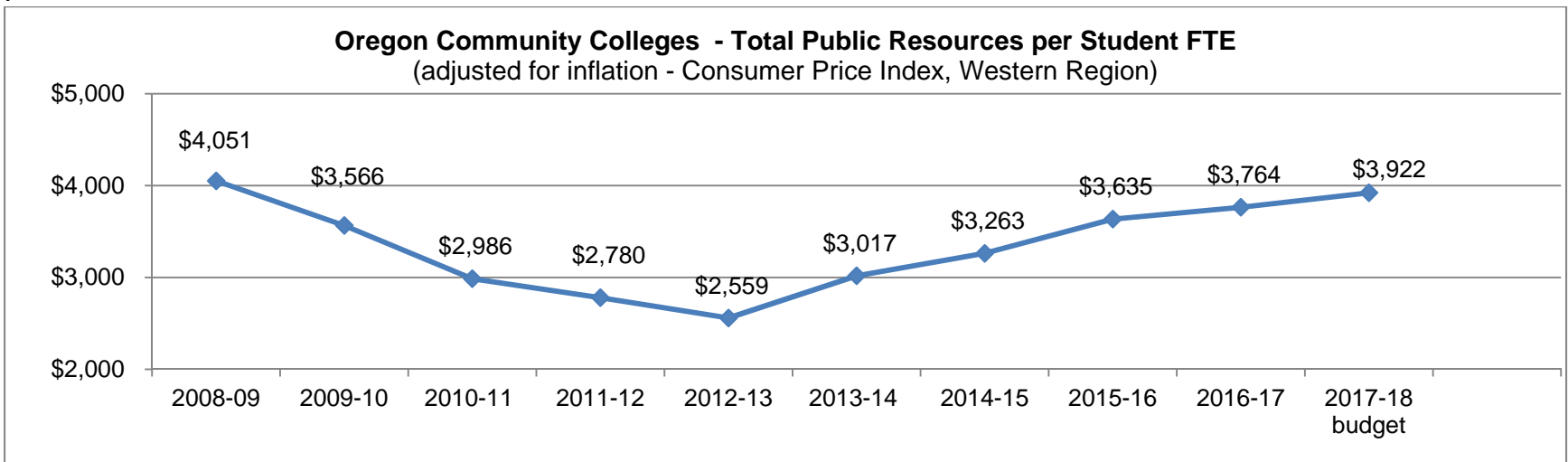
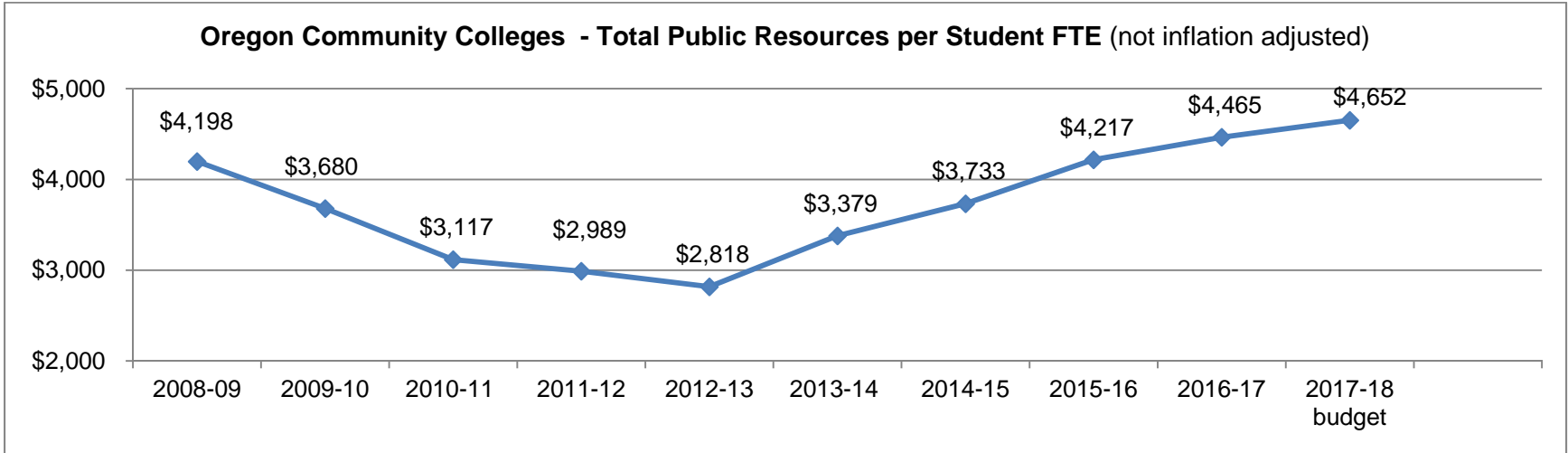
A cap on the amount of state appropriation allocated to each college essentially eliminates state appropriation payment for enrollment increases above a certain percentage. This was implemented during the great recession, when statewide enrollment growth resulted in less state funding per student FTE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

There has been extensive discussion about modifying the formula to distribute some portion of the CCSF on outcomes measures, rather than on student FTEs. The portion which would be outcomes based, the calculation methodology, and the timing are yet to be determined.

Total public resources

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

Property Taxes

Property taxes are levied for two purposes. The permanent rate levy of \$.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.

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
General Fund	\$16,041,193	\$16,977,596	\$17,775,438	\$18,777,583
Change in assessed value	4.9%	4.7%	4.9%	4.5%
Debt Service Fund	\$ 4,433,161	\$ 5,875,663	\$ 5,986,294	\$ 6,347,050

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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			
2017-18 budget	\$93	\$3	3%	7,125	-	0%		
2016-17 budget	90	3	3%	7,125	208	3%		
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6
2013-14	84	5	6%	7,249	(742)	-9%	27,235	3.8
2012-13	79	2	3%	7,991	(537)	-6%	30,375	3.8
2011-12	77	3	4%	8,528	(233)	-3%	35,191	4.1
2010-11	74	2	3%	8,761	(73)	-1%	36,163	4.1
2009-10	72	8	13%	8,834	1,074	14%	38,639	4.4
2008-09	62 Fall/Winter 67 Spring	7	12%	7,760	344	5%	37,548	4.8

The forecast assumes flat enrollment for 2017-18 and beyond.

Tuition revenue is:

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Tuition revenue	\$ 14,929,556	\$ 14,828,749	\$ 15,573,269	\$ 16,261,174
Less tuition waivers	(977,305)	(1,027,160)	(991,920)	(1,116,154)
Revenue net of waivers	<u>\$ 13,952,251</u>	<u>\$ 13,801,589</u>	<u>\$ 14,581,349</u>	<u>\$ 15,145,020</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2014-15 Actual	2015-16 Actual	2016-17 Adopted Budget	2017-18 Budget
Per credit hour				
General student fee	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.50
Technology student fee	4.50	4.50	4.50	5.50
Per term				
College services fee	20.00	20.00	23.00	23.00
Revenue				
General student fee	345,930	333,139	329,612	424,000
Technology student fee	778,420	749,645	741,674	928,900
College services fee	384,274	367,060	419,820	434,783
Course fees	3,555,817	3,633,692	3,212,895	3,144,571
Service fees	1,033,229	1,111,484	902,420	878,240
Total revenue	<u>\$ 6,097,670</u>	<u>\$ 6,195,020</u>	<u>\$ 5,606,421</u>	<u>\$ 5,810,494</u>

The general student fee supports student athletics, student life and Associated Student Government activities, and the Streeter computer labs. This budget includes the first increase in that fee in ten years.

The technology student fee is used for costs of information technology (IT) directly related to teaching and learning. The fee increase for 2017-18 implements a model that funds episodic replacement of IT infrastructure, which is essential for student learning and operations.

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

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis

Grants and Contracts

Capital grants

Each biennium, the legislature may appropriate grants, financed by State article XI-G bonds, for community college capital construction. The Capital Projects (Bond) Fund budget for 2017-18 includes an \$8 million state grant for construction of the industrial technical center building. The \$8 million grant for the Harmony West building is expected to be accrued by June 30, 2017, and the \$8 million awarded for the science complex (DeJardin and Pauling) will be 2018-19 revenue.

Operating grants and contracts

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

Other Revenue

Sales & other revenue

This revenue is largely:

- sales in the Bookstore Fund, \$2 million
- self-assessed revenue in the Debt Service Fund for pension bond debt service, \$2.3 million. With each payroll, the various funds are charged a percentage of gross wages. The Debt Service Fund uses that money for principal and interest payments on the 2004 and 2005 PERS bonds.

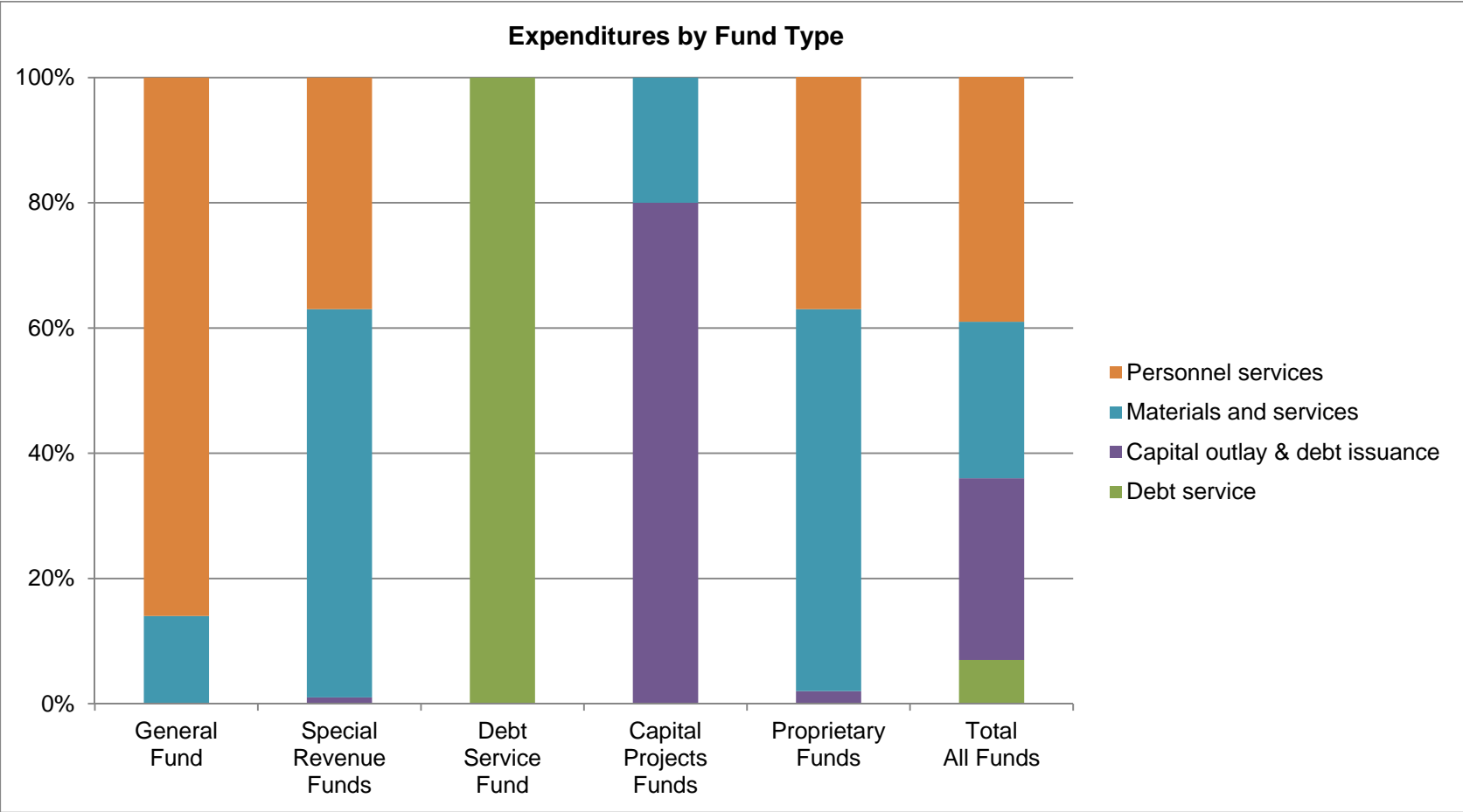
Student financial aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$7.7 million, and federal direct loans, which totaled \$10 million in 2015-16. 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
2017-18 BUDGET
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2017-18 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.

	2016-17 Adopted Budget		2017-18 Budget		Increase (Decrease) from Prior Year			
					FTEs		Wages	
	FTEs	Wages	FTEs	Wages	Number	%	Amount	%
Budgeted by position								
Administrative	47.25	\$ 4,351,558	47.00	\$ 4,602,374	(0.25)	-1%	\$ 250,816	6%
Full-time faculty	136.00	9,698,854	136.00	10,599,424	-	0%	900,570	9%
Classified and confidential	196.65	9,864,643	201.20	11,029,061	4.55	2%	1,164,418	12%
Total budgeted by position	379.90	23,915,055	384.20	26,230,859	4.30	1%	2,315,804	10%
Budgeted as total \$ amount								
Part-time faculty	171.05	6,190,078	169.71	6,357,898	(1.34)	-1%	167,820	3%
Part-time administrative	3.10	255,180	2.77	308,525	(0.33)	-11%	53,345	21%
Part-time classified & students	45.57	1,365,076	45.91	1,529,218	0.34	1%	164,142	12%
Total budgeted by type	599.62	31,725,389	602.59	34,426,500	2.97	0%	2,701,111	9%
Placeholder not budgeted by type		2,722,952		1,887,568			(835,384)	
Total		\$34,448,341		\$36,314,068			\$ 1,865,727	

The Financial Planning and Budgeting section explains that this proposed budget is largely status-quo; requests from budget originators for changes in resources and uses have not yet been reviewed and are not incorporated in this budget. Wage increases shown above are due to minimal changes in FTEs and to wages changes which took effect with bargaining agreements for 2016-19 which were finalized after adoption of the 2016-17 budget.

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

The change in position FTEs follows.

	Admin- istrative	Full-time Faculty	Classified & Confidential	Total Positions
2016-17 adopted budget	47.25	136.00	196.65	379.90
Changes:				
New positions	-	-	1.00	1.00
Reclass positions	(1.00)	-	1.00	-
Revise grant-funded & temporary positions	0.75	-	2.55	3.30
Total change	(0.25)	-	4.55	4.30
2017-18 budget	47.00	136.00	201.20	384.20

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2016-17 Adopted Budget		2017-18 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 2,394,602	7.5%	\$ 2,604,447	7.6%
PERS	3,690,746	11.6%	5,085,704	14.8%
Self-assessed PERS for pension bonds	2,284,592	7.2%	2,618,164	7.6%
Insurances (health, dental, disability, life)	3,599,480	11.3%	5,366,267	15.6%
Workers compensation	127,256	0.4%	137,762	0.4%
Unemployment	47,019	0.1%	23,882	0.1%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	12,143,695	38.3%	15,836,226	46.0%
Placeholders in Innovation and Grants and Contracts funds	989,179		720,241	
FICA and health insurance in Retirement Fund	603,100		101,200	
Total taxes and benefits	\$13,735,974		\$16,657,667	

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

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

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

	Effective July 1, 2015		Effective July 1, 2017		Increase	
	Tier I/II	OPSRP	Tier I/II	OPSRP	Tier I/II	OPSRP
Employer rate	10.16%	4.61%	14.49%	7.91%	4.33%	3.30%
Employee rate paid by College	6.00%	6.00%	6.00%	6.00%		
Total paid to PERS as % of wages	<u>16.16%</u>	<u>10.61%</u>	<u>20.49%</u>	<u>13.91%</u>		

The rate increase is estimated to increase PERS expenditures in the General Fund by \$900,000 annually for the 2017-19 biennium; a further 3% increase projected for 2019-21 is forecasted to add another \$900,000 each year. No significant rate relief is anticipated until about 2033, since the bulk of PERS's projected costs are for Tier I/II benefits that have already been earned.

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

The college contribution for employee health insurance increases about 8% annually with the bargaining agreements in place for 2016-19. For the 2016-17 budget, negotiations were in process at the time the budget was prepared and no change in wages or benefits was budgeted as such; instead, General Fund contingency was designated for the approximate total. The change in health insurance in this budget represents two years, 2016-18.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow.

	2016-17 Adopted Budget	2017-18 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 6,974,414	\$ 6,917,927	\$ (56,487)
Special Revenue Funds	15,048,667	14,848,229	(200,438)
Capital Projects Funds			-
Capital Projects (Bond) Fund	4,000,000	7,000,000	3,000,000
All other capital projects funds	900,000	660,150	(239,850)
Proprietary Funds	1,913,825	1,795,430	(118,395)
Total	<u>\$ 28,836,906</u>	<u>\$ 31,221,736</u>	<u>\$ 2,384,830</u>
Capital Outlay			
General Fund	\$ 126,273	\$ 129,011	\$ 2,738
Special Revenue Funds	240,000	265,601	25,601
Capital Projects Funds			-
Capital Projects (Bond) Fund	46,800,000	45,000,000	(1,800,000)
Major Maintenance Fund	1,150,000	1,150,000	-
All other capital projects funds	400,000	800,000	400,000
Proprietary Funds	237,642	56,513	(181,129)
Total	<u>\$ 48,953,915</u>	<u>\$ 47,401,125</u>	<u>\$ (1,552,790)</u>

The only significant changes in the Capital Projects (Bond) Fund, where the budget increase reflects design and construction of the new industrial technical center, the science complex, and numerous deferred maintenance projects.

CLACKAMAS COMMUNITY COLLEGE
2017-18 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 on page 152 in the Appendices. The 2017-18 budget contains the following significant changes in transfers from the General Fund.

1. Transfer to Grants and Contracts Fund, \$115,600. This new annual transfer was necessitated by a change in the method of accounting for full-time faculty individual professional development allotments.
2. Transfer to the Technology Infrastructure and Software Implementation Fund, \$2,700,000. This has two components.
 - The new six-year financial forecast for IT specifies the timing and amounts required to keep IT infrastructure current. The amount required from the General Fund for replacement of the data center and network infrastructure is \$1,500,000. Rather than add those expenditures into the General Fund forecast and future budgets, this transfer move the requisite resources to the new Technology Infrastructure and Software Implementation Fund.
 - Several community colleges, including Clackamas, have begun exploring options to the over-arching software used for student, human resources, and business office functions. In addition, there are other software systems that could significantly improve operations and efficiency, such and document imaging with electronic signatures and routing. College-wide projects of this scale would require multiple years and millions of dollars for staff backfill, software, and consultants. \$1,200,000 has been transferred to the Technology Infrastructure and Software Implementation Fund to begin setting aside money for these improvements.
3. Transfer to Debt Service to pay off long-term debt, \$1,050,000. The full faith and credit obligations explained on page 126 can be called and paid on June 1, 2019. By doing so, the General Fund will receive \$174,800 in interest which would otherwise have been passed on to those who owned the debt during the remaining original life through 2026.
4. Transfer to Debt Service to mitigate self-assessment rate for PERS bonds, \$1,750,000. The college charges itself 8% on every payroll to accumulate resources for principal and interest payments on the pension bonds. This transfer will be used to reduce that rate in future years, ameliorating some of the increases in the rate paid directly to PERS.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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.

	2016-17 Adopted Budget	2017-18 Budget	Increase (Decrease)
General Fund			
Contingency for wages changes	\$ 1,115,143	\$ -	\$ (1,115,143)
Board-mandated minimum	8,294,415	8,846,000	551,585
Undesignated	8,117,260	2,282,234	(5,835,026)
Total General Fund	<u>17,526,818</u>	<u>11,128,234</u>	<u>(6,398,584)</u>
Special Revenue Funds	6,164,717	6,483,664	318,947
Debt Service Fund			
Pension obligation bonds	2,226,508	3,459,132	1,232,624
Full faith and credit obligations	-	1,050,000	1,050,000
Capital Projects Funds	34,781,918	16,046,015	(18,735,903)
Proprietary Funds	909,732	1,017,075	107,343
Total contingency	<u>\$ 61,609,693</u>	<u>\$ 39,184,120</u>	<u>\$ (22,425,573)</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis

General Fund

The 2016-17 budget did not incorporate wage changes because bargaining was in process as it was being prepared. Instead, a portion of General Fund contingency was carved out and designated for wage adjustments; that amount is no longer needed and has been removed.

Board policy requires a minimum General Fund balance equal to ten percent of revenue, adjusted for the accrued state appropriation payment. The state appropriation is paid in installments, five in the first fiscal year of the biennium and three in the second year. The college accrues the July payment so that four installments are recorded in each fiscal year as allowed by statute for budgetary purposes, but adds that amount to the mandated minimum because it is not considered earned revenue in the economic resources model used in the annual audited basic financial statements. The adjusted ten percent minimum reflects an awareness of the need for healthy reserves given the demonstrated volatility in state support.

The decrease in undesignated General Fund contingency is due to transfers described above, which take the place of future General Fund expenditures.

Capital Projects (Bond) Fund

The Bond Fund contingency in the 2016-17 budget represented unspent proceeds from the June 2015 bond sale. With three large building projects in various stages, the 2017-18 budget anticipates substantial expenditures and hence a lower contingency.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

	2016-17 Adopted Budget	2017-18 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ 664,824	\$ 664,824
Technology Infrastructure and Software Implementation Fund	-	2,384,392	2,384,392
Debt Service Fund			
General obligation bonds	200,000	200,000	-
Proprietary Funds			
Bookstore Fund	750,000	750,000	-
Total unappropriated ending fund balance	<u>\$ 950,000</u>	<u>\$ 3,999,216</u>	<u>\$ 3,049,216</u>

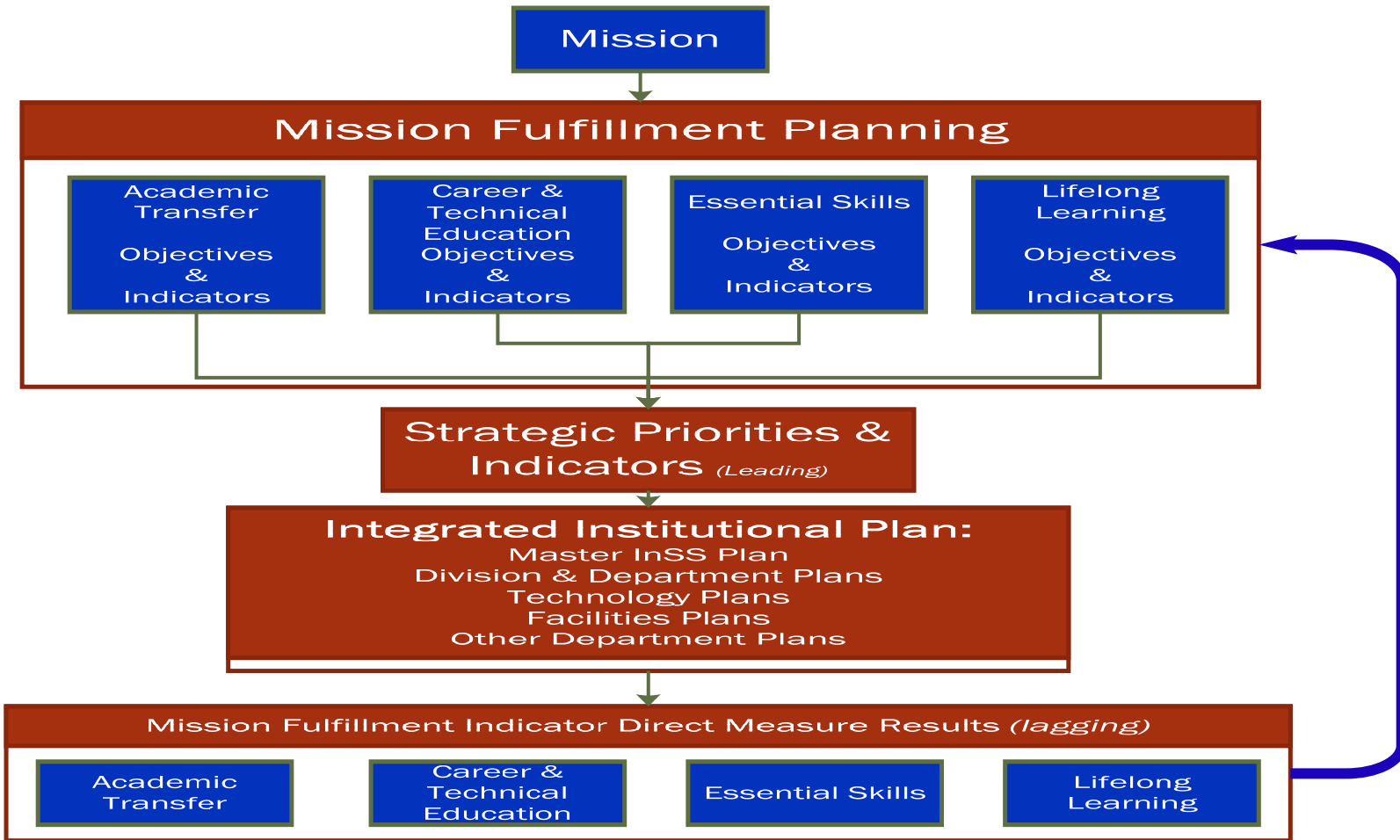
Amounts in the two special revenue funds are being preserved for future replacement of IT infrastructure and software. Any property taxes in the Debt Service fund in excess of current principal and interest payments on general obligation bonds are legally restricted to use for debt service in the following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

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PLANNING AND POLICIES

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Planning and Assessment**

Fiscal years 2016-18 are transition years for planning and assessment at the college. To date, intensive work has been done in student learning outcomes, core themes, and the integration of assessment, planning and budgeting. The vision for a fully integrated system of planning and assessment is displayed below; each of the elements is then described in turn.



CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Planning and Assessment

MISSION

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.

Our Purpose is creating lifetime opportunities for success through responsive education.

CORE THEMES

Core themes are the essential elements of mission fulfillment. The college has these four core themes.

- **Academic Transfer:** We prepare learners to transition to a four year institution and attain their goals for further education.
- **Career Technical Education:** We prepare learners to attain their career goals through programs that reflect the labor market needs of business and industry.
- **Essential Skills:** We prepare learners to attain high school completion, to achieve English language proficiency, and to gain college and career readiness skills in mathematics, reading, and writing.
- **Lifelong Learning:** We create opportunities for the lifelong professional, cultural, and personal development of our community members.

Core theme objectives define what it means to say we have accomplished the goals listed above. Core theme indicators are the specific ways in which objectives are measured. Core theme indicators are being designed to:

- be retrospective – looking back over a year or two
- reviewed annually for overall institutional accountability
- provide red flags or indicator areas for investigation
- be fairly constant over the seven-year accreditation cycle

Draft objectives and indicators, presented to the Board of Education in February, 2017, are detailed below. Final objectives and indicators for core themes will be adopted during 2017-18.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Planning and Assessment

Academic Transfer

Objectives

- Transfer students have a quality educational experience at Clackamas Community College.
- Transfer students are prepared to attend a baccalaureate-granting institution.
- Students complete a credential in a timely way and transfer to a baccalaureate-granting institution.

Indicators

- Rates of attainment of program learning outcomes for credit students.
- Rates of attainment of Gen Ed learning outcomes.
- Students are ready to succeed at a four year school based on 1) persistence in enrollment at transfer institution and 2) an audit of student GPA at transfer institution.
- Rates of completion at CCC or transfer to four-year institution within 150% of starting a degree or certificate.

Career Technical Education

Objectives

- CTE learners acquire knowledge and skills appropriate for their goals and careers.
- CTE learners and graduates are employed in a labor market area related to their area of learning.

Indicators

- Rates of attainment of program learning outcomes for credit students.
- Rates of attainment of related instruction learning outcomes.
- CCC Student Success Cohort: rates of completion at CCC within 150% of start.
- Rates of employment of CCC graduates.
- CCC graduates' employment in related labor market area.
- Non-graduates achieving employment within one year of leaving CCC.

CLACKAMAS COMMUNITY COLLEGE
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Planning and Assessment

Essential Skills

Objectives

- Essential skills students acquire career readiness skills.
- Students who complete essential skills coursework are prepared to succeed in college-level work.

Indicators

- % of students who progress through Developmental Ed writing and math to first level degree/certificate intent course.
- Rates of literacy level gains for reading for ESL students.
- Completion rates of GED and adult high school students within one year.
- Rates of pre-college student (e.g. Adult Basic Education, GED, Adult High School Diploma) transitioning to college credit or employment.

Lifelong Learning

Objectives

- Lifelong learners participate in professional, cultural, and personal enrichment opportunities that reflect community interest.
- CCC partners with education, business, industry, and community organizations to provide professional and personal enrichment opportunities.

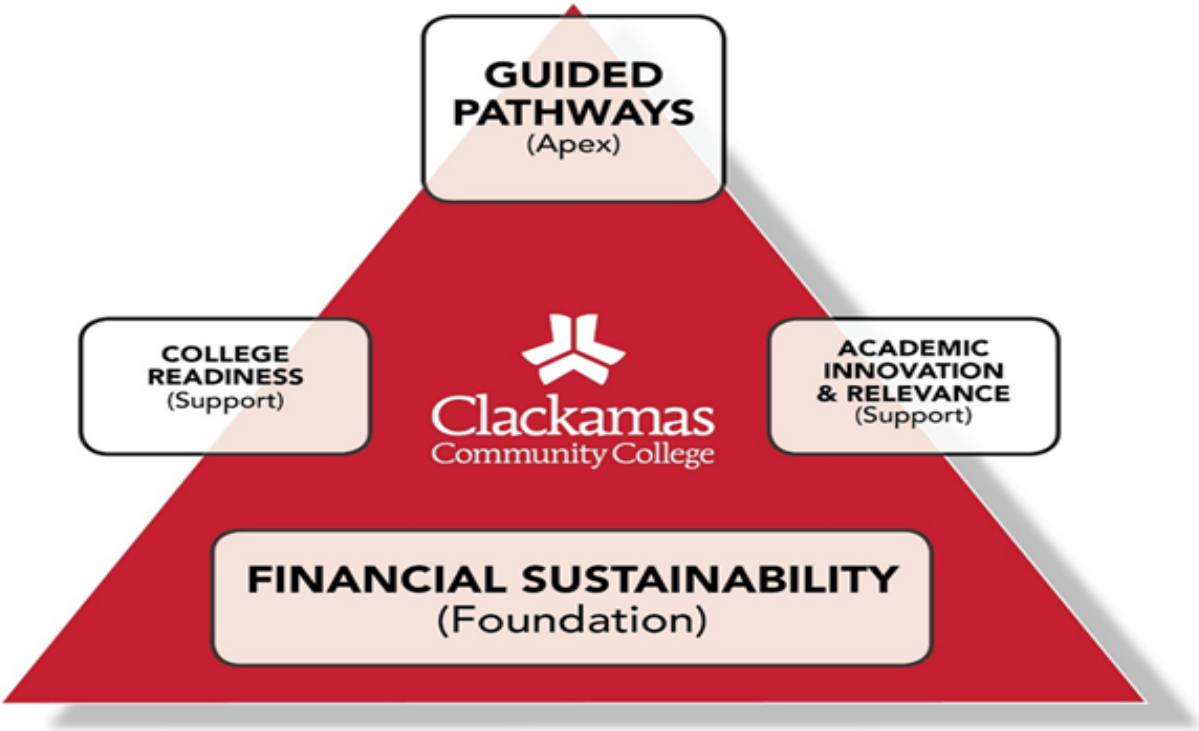
Indicators

- Unduplicated Headcount Participation in specified credit and non-credit courses that provide career advancement, life and wellness skills, or for enjoyment and % of service district population 18 years and older it represents.
- Credentials/Certifications from Customized Training and Workforce area
- Satisfaction survey results from community education course evaluations and customer satisfaction surveys from customized training clients.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Planning and Assessment**

STRATEGIC PRIORITIES

Strategic priorities are focus areas and initiatives which are designed to affect mission fulfillment. Strategic priorities cover a three-year period, as they are typically multifaceted and take time to develop and implement. The four strategic priorities for 2016-19 are illustrated below.



CLACKAMAS COMMUNITY COLLEGE
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Planning and Assessment

For 2016-17 the college has focused on the objectives, actions and milestones delineated below for each strategic priority. In 2017-18, with new objectives and indicators for core themes, definitive indicators of success for strategic priorities will be adopted which are aligned with those mission fulfillment indicators.

Guided Pathways

Strategic Priority

Increase students' success in reaching their goals in the most efficient and cost-effective way possible.

Objective

Degree- and certificate-seeking students will have clearly articulated guided educational and career pathways based on each student's stated intent.

Actions

- Ensure that assessment of student learning outcomes is fully integrated at the program and degree level and is used to document student achievement and inform academic planning and improvement. *(Applies to more than one Strategic Priority)*
- Develop identifiable and assessable learning outcomes for the general education and related instruction components of applied degree and certificate programs. *(Applies to more than one Strategic Priority)*
- Implement Student Planning software for targeted programs in winter of 2017, all programs in summer of 2018.
- Support Student Planning implementation team by dedicating appropriate Information and Technology Services (ITS) resources to support project through each of its phases (completed by fall 2017). Help remove barriers to success when identified (e.g. reducing staff time on other projects to focus on college strategic priorities).
- Strengthen staff and faculty advising through the collaborative advising model.
- Collaborate to create workshops and other trainings for faculty and staff focusing on the needs of students related to collaborative advising and customer service.
- Implement changes in curriculum to support creating guided pathways for transfer and Career Technical Education (CTE) students.
- Implement an orientation program based on the parameters of the Data Quality Grant. *(Applies to more than one Strategic Priority)*
- Assign key ITS personnel to orientation program project implementation team. Support implementation team by removing any identified barriers to success, ensuring key personnel understand orientation product (third party), reduce support to non-

CLACKAMAS COMMUNITY COLLEGE
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Planning and Assessment

college priorities to better support institutional priority. Create system to ensure prompt response to items related to project (e.g. possible changes to admission application process).

- Support and implement the Facility Upgrade Request (FUR) process in a timely manner so that Guided Pathway projects can be ranked and budgeted. Complete Guided Pathways Facility Work Orders (FWOs) in a timely manner such that facilities are available for success. Investigate FWO software to determine if a Strategic Priority can be “tagged”. (*Applies to more than one Strategic Priority*)

Milestones

We will be successful by June 2017:

- when we have begun analyzing assessment data for educational programs in order to understand how well students are meeting our learning outcomes and how well those learning outcomes contribute to their stated intent;
- when we have initiated curricular pathways to ensure students successfully meet their goals;
- when we have initiated an online orientation for students and tested and implemented Student Planning Services software and the Collaborative Advising model to assist students in meeting their educational goals;
- when all instruction, student service, and college service partners are collaborating to remove project barriers.

College Readiness

Strategic Priority

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

Objectives

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

Actions

- Implement holistic academic placement practices to inform students’ educational planning, including integrated support services and appropriate course options. Continue participation in statewide efforts to improve placement processes.

CLACKAMAS COMMUNITY COLLEGE
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- Continue providing technological support to the Placement Advising for Student Success (PASS) and assessment data team (implementing the input of assessment scores such as ACT, ACCUPLACER, PASS, etc.) as they identify efficiencies and process for utilizing colleague.
- Create workshop and other trainings for faculty and staff focusing on the needs of students related to collaborative advising and customer service. *(Applies to more than one Strategic Priority)*
- Continued work and support for Developmental Education Redesign and Accelerations including
- First Year Experience, College Success Programs, and integration of WorkSource Operational standards in order to increase pre-college learner transitions to college coursework.
- Better align Adult Basic Skills, Developmental Education, and Workforce Innovation and Opportunity Act (WIOA) students with appropriate academic support such as placement, orientation, and educational planning through enhanced internal and external partnerships.
- Support new technologies like the third party, real-time, online advising tool for our high school partners (Cranium Café). Ensure understanding of technology and support processes. Support integration of technical platforms and databases for our federal and state programs, such as Workforce Innovation and Opportunity Act (WIOA).
- Implement an orientation program based on the parameters of the Data Quality Grant. *(Applies to more than one Strategic Priority)*
- Assign key Information and Technology Services personnel to orientation program project implementation team. Support implementation team by removing any identified barriers to success, ensuring key personnel understand orientation product (third party), reduce support to non-college priorities to better support institutional priority. Create system to ensure prompt response to items related to project (e.g. possible changes to admission application process).
- Support and implement the Facility Upgrade Request (FUR) process in a timely manner so that Guided Pathway projects can be ranked and budgeted. Complete Guided Pathways/College Readiness Facility Work Orders (FWO's) in a timely manner such that facilities are available for success. Investigate FWO software to determine if a Strategic Priority can be "tagged". *(Applies to more than one Strategic Priority)*

Milestones

We will be successful by June 2017:

- when we have defined academic and non-academic readiness for high school students entering CCC In collaboration with key CCC and high school faculty and staff;
- when we have begun mapping advising and support services for high school and pre-secondary students;
- when we have hired new placement coordinator, trained faculty and staff with an updated PASS process, and continued participation in statewide efforts to improve placement processes;

CLACKAMAS COMMUNITY COLLEGE
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Planning and Assessment

- when we have adjusted, supported and marketed the new MTH 98 pathway, produced initial analysis of effectiveness of WRD sequence and identified needed test changes in STEM MTH curriculum for development in 2017-18

Academic Relevance and Innovation

Strategic Priority

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

Objectives

- For **Academic Transfer**: Ensure that educational offerings and services prepare students for successful transfer to four-year post-secondary institutions.
- For **Career and Technical Education**: Review and update educational offerings and services in ways that are consistent with stakeholder business and industry expectations for a prepared workforce.
- For **Essential Skills**: Educational offerings and services use recognized best practices in skills development for adults, English as a second Language (ESL) students and students developing quantitative and literacy skills.
- For **Lifelong Learning**: Training and community education meet the needs and expectations of the community.

Actions

- Ensure that assessment of student learning outcomes is fully integrated at the program and degree level and is used to document student achievement and inform academic planning and improvement. (*Applies to more than one Strategic Priority*)
- Develop identifiable and assessable learning outcomes for the general education and related instruction components of applied degree and certificate programs. (*Applies to more than one Strategic Priority*)
- Collaborate with Facilities to ensure strong integration of academic program needs in bond- funded projects.
- Collaborate with Instruction and Student Services to ensure strong integration between academic programs and instructional needs in bond-funded projects and other facility renovations.
- Review and update educational offerings and services in ways that are consistent with stakeholder business and industry expectations for a prepared workforce.

Milestones

We will be successful by June 2017:

CLACKAMAS COMMUNITY COLLEGE
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Planning and Assessment

- when we can demonstrate that all academic transfer and CTE programs (including general education / related instruction) have assessment plans that are being implemented to determine 1) how those programs can be improved to contribute to student success and 2) meet business, community, and transfer partner expectations.
- when we are satisfied that new building projects and/or renovations will lead to student's success, because of 1) the level of collaboration in implementing bond projects; 2) the clarity of the implementation process.
- when we have a complete environmental scan of the labor market and a comparative study of CC offerings that are intended to lead directly to employment.

Financial Sustainability

Strategic Priority

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

Objectives

- A fiscal plan that both tracks revenue and expenses over the next five years and demonstrates our commitment to maintaining the board's minimum ending fund balance throughout the five year planning period.
- Tools and timelines that communicate and implement an integrated system of assessment, strategic planning, and mission fulfillment measurement – particularly that link resource allocations to assessment and planning.

Actions

- Clarified and efficient planning and budgeting integration (Simplified planning process.)
- Update the five year budget plan with known changes in revenues and expenses and recommend changes to improve sustainability and maintain Board fund balance targets. Provide a vetted five year forecast to Board and College for budget development.
- Develop grant seeking and grant writing capacity. Obtain capital and program grants that support mission fulfillment and engender sustainable service and partnerships.
- Develop partnerships with business and industry to provide customized training, small business training and services, and workforce support. Obtain contracts to create sustainable programs and support services and deliver additional revenue to the general fund.

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- Partner with the Business Office to determine additional efficiency within processes for cost and time savings (e.g. duplication process).
- Develop accounting structure and procedures that would enable departments to capture selected expenditures by academic program.
- Develop and document Foundation policies and procedures, to provide guidance to donors, the Foundation Board, and staff. Develop processes to ensure the maintenance of the economic value of endowments to support scholarship and Funds for Excellence awards in perpetuity.
- Partner with divisions to ensure appropriate and effective onboarding and reduce employee turnover costs.
- Develop/facilitate risk management training for 1) supervisors and 2) all employees in order to reduce liability costs and time spent in behavioral intervention of employees and in management of disputes which lead to grievances.

Milestones

We will be successful by June 2017:

- when requests for resources are initiated with clear understanding of intended impact on measures of mission fulfillment, and are evaluated after implementation.
- when we have a budget for 17-18 and a budget model through 2020-21 that reflects an ending fund balance equal to or greater than the Board of Education mandated minimum.
- when we have outlined and are ready to implement planning and budgeting processes that are integrated, i.e. the assessment and planning calendar leads to conclusions that will guide budget allocation and decision-making at all levels.
- when we increase revenues from grants and contracted services.
- when we have in place a variety of new practices that improve efficiencies and/or reduce cost or risk.

PLANNING

The graphic which opened this narrative enumerated several planning couments; those are described briefly in this section.

The Master InSS plan contains clear goals and outcomes that provide direction for the Instruction and Student Services division for the next five years. Starting with the department plans – the foundational components – it then incorporates internal and external information, such as recommendations from college workgroups and task forces, the work of statewide groups, governance and funding factors and requirements, accreditation standards and self-study results, community feedback, and student voices. It is a dynamic plan, regularly reviewed and updated to ensure that InSS is focused yet nimble.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Planning and Assessment

Divisions and departments across the college prepare division and department plans. Formerly named blueprints, these documents are being streamlined over 2017 to provide only pertinent information, organized and formatted in a similar way, and accessible to those who needed them.

The Information Technology division has a five-year Strategic Technology Plan which articulates philosophy, goals, needs assessment techniques, and work plans.

As to facilities, the College has a Master Plan or Development Document for each of the three campuses. Additional studies and reports that were instrumental in planning projects being funded by bonds authorized by the voters in 2014 include the following.

- Facility Condition Assessment (FCA). This 2012 study reviewed and evaluated all twenty-six college buildings and college infrastructure. The final report determined both the observed deficiencies and predicted renewal costs for the three campuses, the costs necessary to keep facilities at an acceptable level.
- Strategic Facilities Assessment (SFA) . Prepared in 2014, the SFA was a result of analyzing space use and needs to determine where deficiencies exist. The SFA provided the foundation for the 2014 bond campaign and is the framework for the bond building projects currently under way.

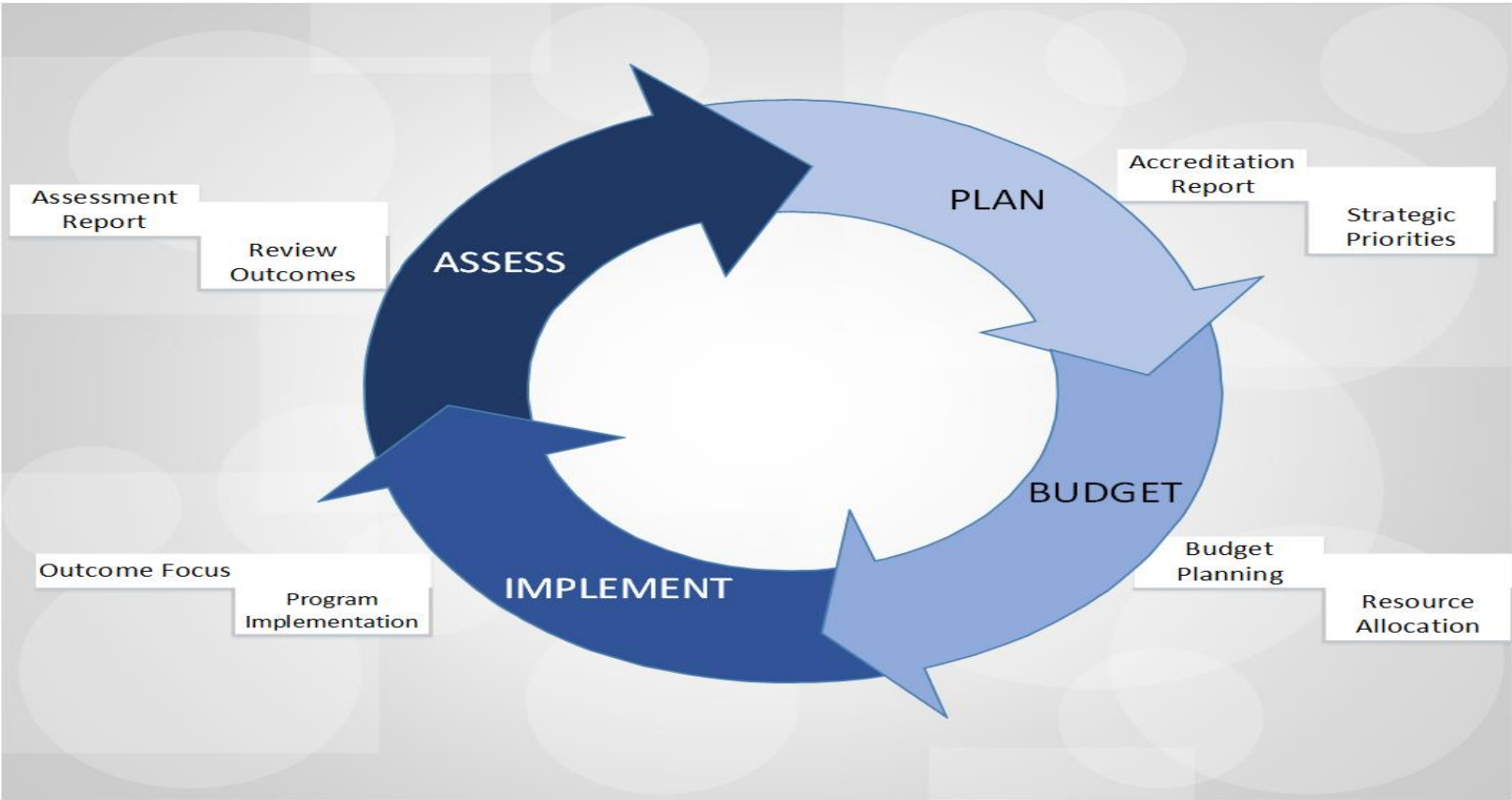
THE FEEDBACK LOOP

The graphic on page 37 which opened this section shows an arrow from core theme indicator results back up to mission fulfillment planning. The arrow displays how indicator results loop back into consideration of mission fulfillment and core themes as a whole, restarting the planning and assessment cycle.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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 2017-18 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

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

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

Other long-term financial plans include:

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

FISCAL INDICATORS

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

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

Targets have been established for each indicator, and results are color coded so that the status is immediately apparent, as follows.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Financial Planning and Budgeting**

FISCAL INDICATORS	6-30-16	Forecast 6-30-17	Forecast 6-30-18	Forecast 6-30-19	Forecast 6-30-20	Forecast 6-30-21
General Fund balance in excess of minimum	\$ 11,151,381	\$ 8,831,278	\$ 9,443,599	\$ 9,430,208	\$ 8,579,841	\$ 6,824,572
Change in General Fund balance in excess of minimum	35%	-21%	7%	0%	-9%	-20%
Unrestricted fund balance - other operating funds	\$ 9,589,364					
Change in unrestricted fund balance	5%					
Change in major General Fund revenue sources						
State appropriation	30%	6%	4%	5%	4%	5%
Property taxes	6%	6%	4%	5%	4%	5%
Tuition, before waivers	-1%	6%	3%	3%	3%	3%
General Fund operating surplus (deficit) as % of revenue	6%	1%	1%	-1%	-3%	-5%
Percentage of operating expenditures funded by grants	9%					
Change in General Fund expenditures per student FTE	14%	6%	4%	5%	5%	4%
Accumulated depreciation as a % of asset cost						
Buildings and building improvements	34%					
Equipment	49%					
Debt svc paid from operations as a % of Gen Fund rev	5%	5%	5%	5%	5%	5%

CLACKAMAS COMMUNITY COLLEGE
2017-18 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 2017-18 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our four Core Themes. Each core theme and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves.

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

Revenue

- Community College Support Fund (CCSF): Forecast at \$550 million for 2017-19.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2015-16 or 4.5%. Assumptions will be updated in late January when 2016-17 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs remain the same as in 2016-17.
- Tuition: Increase in-state \$3 per credit hour to \$93; increase out-of-state \$9 per credit hour to \$266.

Expenditures

- Wages: No change in total personnel FTEs from 2016-17. Wages increase 3%.
- PERS: Rate increases 3%, to 22.6% of wages.
- Materials and services: Increase 2% overall, with a higher rate for insurance.

Transfers

- Transfer in \$500,000 from PERS Reserve Fund. Use the entire \$3,000,000 Reserve Fund balance over the four years 2017-21.
- Decrease transfer out to Innovation Fund from \$490,000 to \$250,000.
- Decrease transfer out to Retirement Fund from \$750,000 to \$620,000.

General Fund - Ending Fund Balance

- Fund balance remains stable at about \$17 million through June 30, 2021. In 2021-22, fund balance declines significantly. Key factors in the decline include the end of transfers from the PERS Reserve Fund and an increase in the PERS rate to 28.9%.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

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

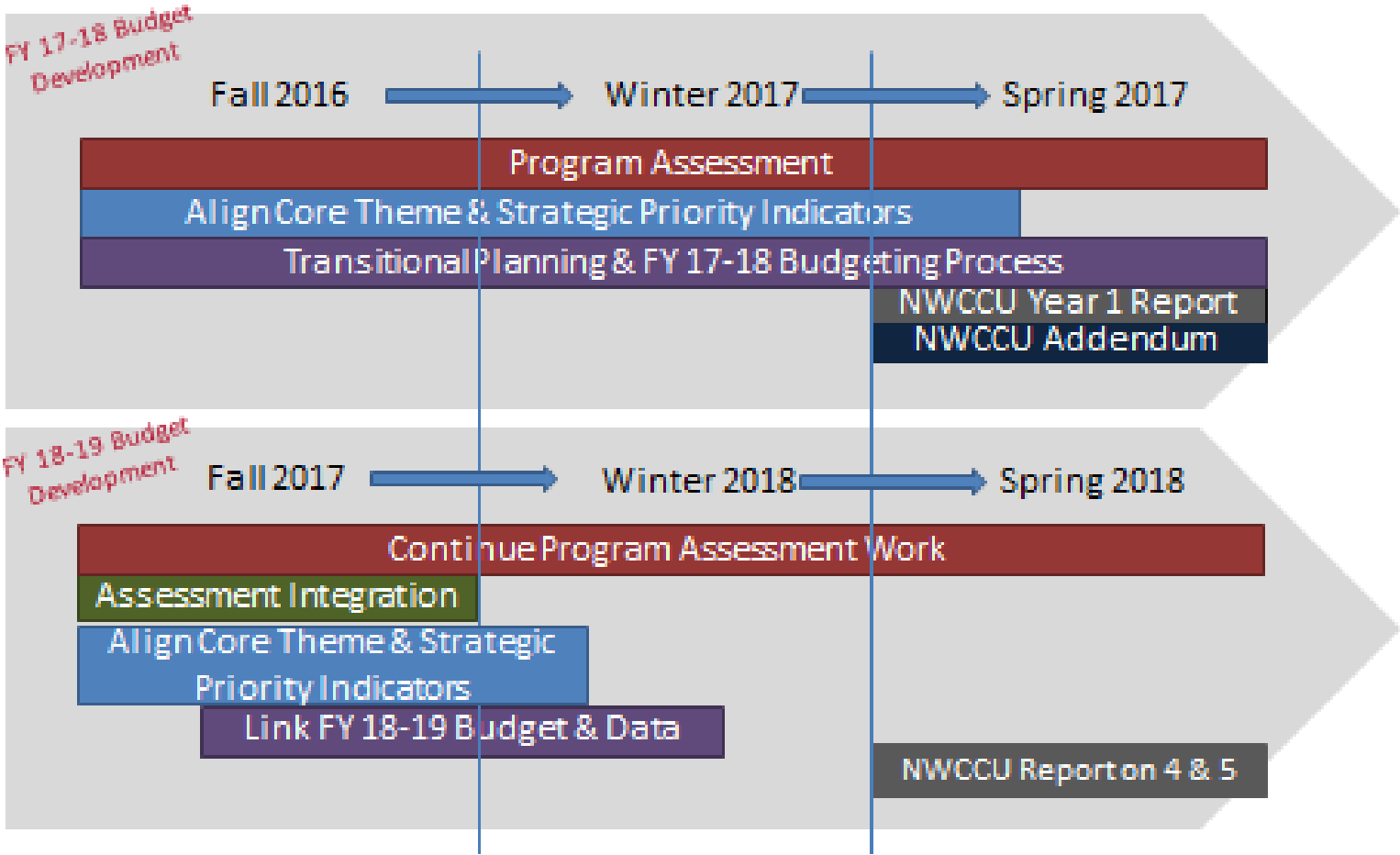
- Full-time staff positions
- Changes in departmental budgets for part-time staff and staff overtime in the General Fund
- Changes in departmental budgets for materials and services in the General Fund
- Furniture and equipment
- Building remodels and space allocations
- Tuition waivers
- Course fees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

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

BUDGET TIMING

The new annual budget request form and process is being piloted in spring 2017 for this 2017-18 budget. For this transition year, the timing is very late. The proposed budget taken to the Budget Committee in May will not incorporate the annual budget requests; it will be very much a status-quo document. After requests have been reviewed, those that are approved will be incorporated into the budget the Board of Education will be asked to adopt in June. During fiscal year 2017-18, we will transmission to permanent timing. Returning to the loop graphic on page xxx, assessment results will coalesce in spring and summer; plans will be created to remedy the gaps in summer and fall; the annual budget request process will take place in late fall and early winter; and budget will follow in the spring and early summer. Timing for both this transition year and the permanent cycle are illustrated below.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Financial Planning and Budgeting**



CLACKAMAS COMMUNITY COLLEGE
2017-18 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/Budget_Committee.aspx, 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
2017-18 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 noninstructional 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,

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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.

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- 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. The Bookstore requires cash and inventory to maintain ongoing operations.

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

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

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

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

For accounting purposes, the college is a governmental entity subject to the pronouncements of the Governmental Accounting Standards Board. The college uses fund accounting, segregating resources into distinct funds in

accordance with special regulations, restrictions, or managerial accountability.

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

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

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

The audited comprehensive annual financial report presents budget and actual results for all funds on the current financial resources basis. The report also displays actual results for the

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college as a whole on the economic resources basis, as required by generally accepted accounting principles.

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

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variety of reports for all funds, departments, projects and grants are on line and accessible to those responsible for budget management at any time.

Audit

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

Purchasing

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

Cash and Investments

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

Capital Assets

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

Debt Policy

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

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

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

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Budget Calendar

This budget calendar shows institutional processes and decisions in regular type. The key below shows the various committee meetings and expected attendees. **Certain logistical details are in red.**

BAG	Budget Advisory Group	Leadership Cabinet; leadership of the full-time faculty, part-time faculty, and classified bargaining units; and leadership of the administrative/confidential group.
D	InSS Deans	Instruction and Student Services Deans.
DAD	InSS Deans & ADs	Instruction and Student Services Deans and Associate Deans
LC	Leadership Cabinet	The President, Vice Presidents, Deans, Associate Deans, and Executive Directors.
PC	President's Council	The President, Vice Presidents, Dean of Human Resources, Public Information Officer, Chair of College Council, leadership of the full-time faculty, part-time faculty, and classified bargaining units, leadership of the administrative/confidential group, and leadership of Associated Student Government.
CC	College Council	All college staff and leadership of Associated Student Government.
DC	Department Chairs	Full time faculty who chair their departments.
VP	Vice Presidents' meeting	All administrative staff and department chairs.
BOE	Board of Education	The elected Board members and the appointed Budget Committee members.

	Monday	Tuesday	Wednesday	Thursday	Friday
September 2016				1	2
	5	6	D 7	8	9
	12	13	D LC 14	BOE 15	16
	19	VP 20	D 21	22	23
	26	27	D 28	29	30

CLACKAMAS COMMUNITY COLLEGE
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Budget Calendar

	Monday	Tuesday	Wednesday	Thursday	Friday		
October	3	4	PC D	5	6	7	CC
	10	BAG D LC	12	BOE	13	14	DC
	17	PC D	19	20	21	22	CC
	24	BAG DAD	26	27	28	29	
	31						
November 2016		1	PC D	2	3	4	CC
	7	BAG - forecast update BAG D LC	9	BOE	10	11	
	14	PC D	16 State economic forecast released	17	18	Vice Presidents' meeting - forecast update	VP CC
	21	D	23	24	25		
	28	D	30				
December					1	2	CC
	5	PC D	7	8	9	10	DC
	12	D LC	14	BOE	15	16	
	19	D	21	22	23		
	26	D	28	29	30		

**CLACKAMAS COMMUNITY COLLEGE
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Budget Calendar**

	Monday	Tuesday	Wednesday	Thursday	Friday			
January 2017	2		D PC	4	5	6		
	9		D LC	11 Board - Resolution on budget principles & assumptions	BOE	12	13	DC
	16		D PC	18	19	20	CC	
	23		BAG	25	26	27		
			D					
	30		D					

**CLACKAMAS COMMUNITY COLLEGE
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Budget Calendar**

Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3 Budget Originators meeting, 10-11 & 11-12, GF108C. Discuss annual budget request process & budget templates. CC
6	7 PC DAD	8 Board - Tuition & fees, first reading. BOE	9	10 DC
13 State economic forecast released (approximate)	14 Leadership Cabinet - Discuss criteria / parameters for annual budget requests. LC D	15	16 Drop-in session in Business Office on budget templates, 12 pm - 4 pm	17 Drop-in session in Business Office on budget templates, 12 pm - 4 pm. Fee approval request forms completed by budget originators. CC
20	21 D PC	22	23 Drop-in session in Business Office on budget templates, 10 am - 4 pm	24 VP meeting - Parameters for annual budget requests and how to use form. Budget templates completed by budget originators. VP
27	28 D			

**CLACKAMAS COMMUNITY COLLEGE
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Budget Calendar**

Monday

Tuesday

Wednesday

Thursday

Friday

March

Abbreviated Faculty Forum process, if needed -- dates and details to be determined

			1 Deans email fee approval request forms to Business Office	2	3	CC
6	7	BAG D	8 Board - Tuition and fees, decision. Budget templates finalized by Deans	BOE	9 Business Office sends staff details to Deans	10 Department Chairs meeting - Q&A on single-request process. DC
13	14 Fee request decisions due from Executive Team to Business Office	PC D LC	15 Corrections to staff details due from Deans to Business Office	16	17	CC
20	21	D	22	23	24 Budget forum - discuss budget process and financial forecast	
27	28	PC D	29 President's Budget Message due to Business Office	30	31	

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Calendar**

	Monday	Tuesday	Wednesday	Thursday	Friday
April	3	4	5 D	6	7 CC
	10	11	12 PC D LC	13 BOE	14 Annual budget request input due from budget originators. DC
	17	18	19 D Deans ensure annual budget requests for their departments are complete.	20	21 Annual budget request list available to Leadership Cabinet. CC
	24	25	26 PC Leadership Cabinet - discuss annual budget request list. D	27 LC	28 College assessment for planning - all staff event on institutional activities and targeted tasks. VP

**CLACKAMAS COMMUNITY COLLEGE
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Budget Calendar**

	Monday	Tuesday	Wednesday	Thursday	Friday
May	1 Executive Team - review annual budget request list. Executive Team - create short list.	2 BAG - review short list.	3 Budget Committee meeting - receive budget message	4	5
		BAG DAD		BOE	CC
	8	9	10 Budget Committee meeting - public comment and approval	11 Executive Team meet with Associations	12 Executive Team meet with Associations
		D PC LC		BOE	DC
	15 Executive Team - finalize short list.	16	17	18	19 President makes final budget decisions.
		BAG D			CC
	22 Final decisions to Business Office for budget changes after approval	23	24	25	26 Vice Presidents' budget communication
		PC D			
	29	30	31		
		BAG D			

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budget Calendar**

Monday	Tuesday	Wednesday	Thursday	Friday
			1	2
5 State economic forecast released <i>(approximate)</i>	6	7 PC D	8	9 DC
12	13	14 D LC	15	16
19	20	21 D Board of Education - budget hearing and adoption	22 BOE	23
26	27	28 D	29	30

PERSONNEL

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Personnel FTEs**

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

		2016-17 Adopted Budget					2017-18 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
GENERAL FUND											
EXECUTIVE											
50132	President	2.00	-	1.00	-	3.00	3.00	-	1.00	-	4.00
50112	College Relations and Marketing	3.00	-	5.25	-	8.25	2.00	-	6.25	-	8.25
50500	Foundation	1.00	-	2.00	-	3.00	1.00	-	3.00	-	4.00
	Total Executive	6.00	-	8.25	-	14.25	6.00	-	10.25	-	16.25
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10097	Instructional Control	-	-	-	9.16	9.16	-	-	-	9.08	9.08
50118	Instruction and Student Services	1.00	-	1.00	0.72	2.72	1.00	-	1.00	0.71	2.71
	Total Instruction and Student Services Admin	1.00	-	1.00	9.88	11.88	1.00	-	1.00	9.79	11.79
Academic Foundations and Connections											
10002	Skills Development	-	4.00	0.44	1.29	5.73	-	4.00	0.44	1.28	5.72
10029	English	-	11.00	-	7.88	18.88	-	11.00	-	7.81	18.81
10031	English as a Second Language	-	4.00	1.00	3.51	8.51	-	4.00	1.00	3.48	8.48
10038	Health/Physical Education/Athletics	1.00	6.00	2.00	6.40	15.40	1.00	6.00	2.00	6.35	15.35
10056	Mathematics	-	11.00	-	11.11	22.11	-	11.00	-	10.69	21.69
20700	Learning Center	-	-	1.00	-	1.00	-	-	1.00	-	1.00
30095	Counseling	-	3.00	-	1.56	4.56	-	3.00	-	1.94	4.94
30098	Student and Academic Support Services	2.00	-	12.79	0.37	15.16	1.00	-	12.79	0.37	14.16

CLACKAMAS COMMUNITY COLLEGE
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Personnel FTEs

		2016-17 Adopted Budget					2017-18 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Academic Foundations & Connections (continued)											
30099	Enrollment Services	1.00	-	9.50	-	10.50	1.00	-	9.50	-	10.50
30100	Student Life and Leadership	1.00	-	1.00	0.27	2.27	1.00	-	1.00	0.26	2.26
30104	Academic Foundations and Connections	3.00	-	9.00	1.21	13.21	3.00	-	9.50	1.20	13.70
30111	Office of Financial Aid and Scholarships	1.00	-	8.00	-	9.00	1.00	-	8.00	-	9.00
30200	Student Services Enhancements	-	-	2.15	-	2.15	-	-	2.15	-	2.15
	Total Academic Foundations and Connections	<u>9.00</u>	<u>39.00</u>	<u>46.88</u>	<u>33.60</u>	<u>128.48</u>	<u>8.00</u>	<u>39.00</u>	<u>47.38</u>	<u>33.38</u>	<u>127.76</u>
Arts and Sciences											
10004	Art	-	4.00	0.44	3.10	7.54	-	4.00	0.44	2.68	7.12
10013	Business	-	6.50	-	9.65	16.15	-	6.50	-	9.56	16.06
10016	Communications and Theatre Arts	-	6.00	-	3.34	9.34	-	6.00	-	2.35	8.35
10017	Computer Science	-	4.00	0.56	5.03	9.59	-	4.00	0.56	4.98	9.54
10028	Engineering Sciences	-	2.65	-	0.69	3.34	-	2.65	-	0.68	3.33
10035	World Languages	-	3.00	-	2.26	5.26	-	3.00	-	2.24	5.24
10039	Horticulture	-	4.00	0.91	2.62	7.53	-	4.00	0.91	2.60	7.51
10057	Music	-	3.00	-	3.30	6.30	-	3.00	-	3.27	6.27
10066	Science	-	13.00	0.96	14.58	28.54	-	13.00	0.96	12.20	26.16
10074	Social Sciences	-	8.00	-	8.40	16.40	-	8.00	-	8.00	16.00
20082	Arts and Sciences	2.00	-	6.67	-	8.67	2.00	-	6.67	-	8.67
	Total Arts and Sciences	<u>2.00</u>	<u>54.15</u>	<u>9.53</u>	<u>52.97</u>	<u>118.65</u>	<u>2.00</u>	<u>54.15</u>	<u>9.54</u>	<u>48.56</u>	<u>114.25</u>
Connections with Business and Industry											
10020	Customized Training and Development Services	1.00	2.29	2.00	0.82	6.11	-	2.29	2.00	0.81	5.10
10073	Small Business Development Center	1.00	1.00	-	0.28	2.28	1.00	1.00	-	0.27	2.27
20077	Connections with Business and Industry	-	-	-	-	-	1.00	-	-	-	1.00
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	0.10
	Total Connections with Business and Industry	<u>2.10</u>	<u>3.29</u>	<u>2.00</u>	<u>1.10</u>	<u>8.49</u>	<u>2.10</u>	<u>3.29</u>	<u>2.00</u>	<u>1.08</u>	<u>8.47</u>

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Personnel FTEs

		2016-17 Adopted Budget					2017-18 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Curriculum, Planning and Research											
10026	Office of Education Partnerships	0.83	-	-	-	0.83	0.83	-	-	-	0.83
20084	Curriculum, Planning and Research	1.00	-	2.25	-	3.25	1.00	-	2.00	-	3.00
20088	Instructional Support & Professional Developmt	-	2.00	3.00	4.33	9.33	-	2.00	3.00	4.29	9.29
20089	Library	-	3.00	2.75	1.57	7.32	-	3.00	3.00	1.56	7.56
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	2.00	-	3.00
50128	Facilities Reservation	-	-	1.00	-	1.00	-	-	1.00	-	1.00
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	1.50	-	2.50
	Total Curriculum, Planning and Research	3.83	5.00	12.50	5.90	27.23	3.83	5.00	12.50	5.85	27.18
Technology, Applied Science & Public Servcs											
10001	Health Sciences	1.00	11.00	1.00	5.71	18.71	1.00	11.00	1.00	5.66	18.66
10007	Automotive Technology	-	5.00	2.00	4.09	11.09	-	5.00	2.00	4.05	11.05
10018	Community Education	-	-	1.00	0.58	1.58	-	-	1.00	0.58	1.58
10033	Education, Human Services and Criminal Justice	-	5.00	1.00	2.44	8.44	-	5.00	1.00	2.41	8.41
10055	Manufacturing Technology	-	10.00	1.00	4.69	15.69	-	10.00	1.00	4.64	15.64
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.66	14.66	1.00	-	2.00	11.56	14.56
10080	Wilsonville Student Services and Instruction	1.00	-	4.00	3.59	8.59	1.00	-	4.00	3.56	8.56
10085	Wildland Fire	-	1.00	-	1.17	2.17	-	1.00	-	1.16	2.16
10403	Apprenticeships, Wilsonville	-	-	-	-	-	-	-	-	-	-
10445	Apprenticeships, Oregon City	-	-	0.63	-	0.63	-	-	0.63	-	0.63
20083	Technology, Applied Science & Public Services	2.00	-	2.75	1.35	6.10	2.00	-	2.75	1.33	6.08
20315	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	5.00	32.00	15.38	35.28	87.66	5.00	32.00	15.38	34.95	87.33
	Total Instruction and Student Services	22.93	133.44	87.30	138.73	382.40	21.93	133.44	87.80	133.61	376.78

**CLACKAMAS COMMUNITY COLLEGE
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Personnel FTEs**

		2016-17 Adopted Budget					2017-18 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
COLLEGE SERVICES											
College Services Administration											
50116	College Services	1.00	-	0.50	-	1.50	1.00	-	0.50	-	1.50
50134	Campus Safety	1.00	-	4.50	0.20	5.70	1.00	-	4.50	0.20	5.70
Total College Services Administration		2.00	-	5.00	0.20	7.20	2.00	-	5.00	0.20	7.20
Business Services											
50000	Accounts Receivable	1.00	-	4.00	-	5.00	1.00	-	3.00	-	4.00
50110	Business Office	1.00	-	4.90	-	5.90	1.00	-	5.90	-	6.90
Total Business Services		2.00	-	8.90	-	10.90	2.00	-	8.90	-	10.90
Campus Services											
50143	Environmental Health and Safety	1.00	-	-	-	1.00	1.00	-	-	-	1.00
50145	Shipping and Receiving	-	-	1.00	-	1.00	-	-	1.00	-	1.00
51103	Custodial Services	1.00	-	17.00	-	18.00	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	-	33.00	-	37.00	4.00	-	33.00	-	37.00
Human Resources											
50127	Human Resources	2.00	-	4.00	0.21	6.21	2.00	-	5.00	0.21	7.21
Information Technology											
50115	Information Technology	2.85	-	15.05	-	17.90	3.00	-	14.15	-	17.15
Total College Services		12.85	-	65.95	0.41	79.21	13.00	-	66.05	0.41	79.46
Total General Fund		41.78	133.44	161.50	139.14	475.86	40.93	133.44	164.10	134.02	472.49
Total full-time, General Fund		336.72					338.47				

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Personnel FTEs**

FEE FUND	2016-17 Adopted Budget					2017-18 Budget					
	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10099	Instructional Control	-	1.00	-	1.38	2.38	-	-	-	-	-
Academic Foundations and Connections											
10002	Skills Development	-	-	0.56	0.62	1.18	-	-	0.56	0.29	0.85
10029	English	-	-	-	0.30	0.30	-	-	-	0.64	0.64
10031	English as a Second Language	-	-	1.00	1.55	2.55	-	-	-	1.76	1.76
10038	Health/Physical Education/Athletics	-	-	-	-	-	-	-	-	0.40	0.40
10056	Mathematics	-	-	-	1.23	1.23	-	-	-	0.83	0.83
30098	Student and Academic Support Services	-	-	-	0.25	0.25	-	-	-	0.25	0.25
	Total Academic Foundations and Connections	-	-	1.56	3.95	5.51	-	-	0.56	4.17	4.73
Arts and Sciences											
10004	Art	-	-	0.03	1.96	1.99	-	-	0.03	1.07	1.10
10013	Business	-	-	-	1.38	1.38	-	-	-	1.63	1.63
10016	Communications and Theatre Arts	-	-	-	0.01	0.01	-	-	-	-	-
10017	Computer Science	-	-	0.44	-	0.44	-	-	0.44	-	0.44
10028	Engineering Sciences	-	0.35	0.08	-	0.43	-	0.35	0.08	0.53	0.96
10039	Horticulture	-	-	0.09	0.07	0.16	-	-	0.09	0.04	0.13
10057	Music	-	-	-	2.18	2.18	-	-	-	2.16	2.16
10066	Science	-	-	2.04	-	2.04	-	-	2.04	-	2.04
	Total Arts and Sciences	-	0.35	2.69	5.60	8.64	-	0.35	2.69	5.43	8.47
Curriculum, Planning and Research											
10026	Office of Education Partnerships	0.17	-	3.00	0.28	3.45	0.17	-	3.00	0.63	3.80
10099	High School Plus	-	-	-	-	-	-	-	-	3.20	3.20
	Total Curriculum, Planning and Research	0.17	-	3.00	0.28	3.45	0.17	-	3.00	3.83	7.00

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Personnel FTEs**

		2016-17 Adopted Budget					2017-18 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	-	1.75	0.61	2.36	-	-	1.75	0.45	2.20
10007	Automotive Technology	-	-	0.08	0.44	0.52	-	-	0.08	0.43	0.51
10018	Community Education	-	-	-	1.89	1.89	-	-	-	2.40	2.40
10033	Education, Human Services and Criminal Justice	-	-	-	1.11	1.11	-	-	-	0.13	0.13
10055	Manufacturing Technology	-	-	-	5.50	5.50	-	-	-	4.54	4.54
10080	Wilsonville Student Services and Instruction	-	-	-	0.08	0.08	-	-	-	-	-
10085	Wildland Fire	-	-	-	-	-	-	-	-	0.16	0.16
10403	Apprenticeships, Wilsonville	-	-	-	2.85	2.85	-	-	-	2.80	2.80
10445	Apprenticeships, Oregon City	-	-	0.37	5.80	6.17	-	-	0.37	5.61	5.98
	Total Technology, Applied Science & Public Svc	-	-	2.20	18.28	20.48	-	-	2.20	16.52	18.72
	Total Fee Fund	0.17	1.35	9.45	29.49	40.46	0.17	0.35	8.45	29.95	38.92
STUDENT TECHNOLOGY FUND		0.15	-	3.95	-	4.10	-	-	3.85	-	3.85
INTRAMURALS AND ATHLETICS FUND					0.19	0.19	-	-	-	-	-
STUDENT LIFE AND LEADERSHIP FUND					0.03	0.03	-	-	-	-	-
BOOKSTORE FUND		1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
CUSTOMIZED TRAINING FUND		1.00	0.21	1.00	2.21	4.42	1.00	0.21	1.00	5.74	7.95
INTERNAL SERVICE FUND		-	-	1.00	-	1.00	-	-	1.00	-	1.00
GRANTS AND CONTRACTS FUND											
73	Grants and Contracts	1.25	1.00	3.40	-	5.65	2.00	2.00	8.15	-	12.15
74	WIOA	1.90	-	13.35	-	15.25	1.90	-	11.65	-	13.55
	Total Grants and Contracts Fund	3.15	1.00	16.75	-	20.90	3.90	2.00	19.80	-	25.70
	Total budgeted	47.25	136.00	196.65	171.06	550.96	47.00	136.00	201.20	169.71	553.91
Total full-time, all funds		379.90					384.20				

CLACKAMAS COMMUNITY COLLEGE
2016-17 BUDGET
Personnel FTEs

	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Budget					Total
			Admin- istrative	Full-time Faculty	Classified & Confidential	Part-time Faculty	Other Part-time	
FTEs BY FUNCTION								
Instruction	351.75	344.77	7.00	128.00	34.68	157.39	18.16	345.23
Instructional support	56.34	61.90	10.00	5.00	37.92	7.18	3.54	63.64
Student services other than student loans and financial aid	67.47	73.47	8.00	3.00	47.79	4.02	10.84	73.65
Student loans and financial aid	6.27	5.96	-	-	-	-	4.87	4.87
College support services other than facilities acquisition and construction	106.86	113.53	22.00	-	80.80	1.12	11.27	115.19
Total	588.69	599.63	47.00	136.00	201.20	169.71	48.68	602.59

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Salaries of Employees**

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

	<u>Salary Range</u>	<u>Number of People</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE			
College President	\$232,092	1	\$ 232,092
Vice Presidents and Associate Vice President	160,000	2	320,000
Deans and Associate Deans	86,727 - 127,227	11	1,211,553
Managers and Directors	66,788 - 108,396	33	2,838,729
Total administrative		<u>47</u>	<u>4,602,374</u>
FULL-TIME FACULTY			
Step 0	\$87,016 - \$ 92,237	41	3,562,225
Step 1	82,954 - 88,175	40	3,339,768
Step 2	72,537 - 77,758	28	2,056,495
Step 3	60,919 - 66,140	27	1,640,936
Step 4	55 119 - 60,340	-	-
Total full-time faculty		<u>136</u>	<u>10,599,424</u>
CLASSIFIED			
Xt	\$71,223 - \$106,276	1	75,414
X	69,740 - 104,063	4	340,649
IXt	63,592 - 94,889	6	379,886
IX	61,175 - 91,284	3	209,015
VIII ^{lt}	56,775 - 84,718	4	291,666
VIII	53,663 - 80,073	9	571,562
VII ^{lt}	49,567 - 73,962	1	51,006
VII	47,073 - 70,240	66	3,765,306
VI ^{lt}	45,342 - 67,658	6	316,690
VI	41,292 - 61,614	29	1,502,951

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Salaries of Employees**

	Salary Range	Number of People	Amount of Combined Salaries
CLASSIFIED (continued)			
Vt	40,719 - 60,760	-	-
V	36,221 - 54,047	49	2,205,432
IV	31,773 - 47,410	6	222,114
III	27,871 - 41,588	15	548,077
II	24,448 - 36,480	-	-
I	21,446 - 32,000	-	-
Overtime			58,971
Total classified		<u>199</u>	<u>10,538,739</u>
CONFIDENTIAL			
9	\$64,176 - \$94,148	2	164,305
8	56,406 - 82,751	4	204,900
7	49,591 - 72,753	2	121,117
6	43,613 - 63,982	-	-
5	38,369 - 56,289	-	-
Total confidential		<u>8</u>	<u>490,322</u>
PART-TIME FACULTY			6,357,898
Group 1, lecture courses, per contact hour			
Group 2, lecture/lab courses, per contact hour			
Group 3, lab courses, per contact hour			
Group 4, other assignments, per hour			
Group 5, student activities coaches/directors			
OTHER			
Part-time administrative			308,525
Part-time classified and students			1,529,218
Total by type			<u>34,426,500</u>
Grants & Contracts fund, not specified by type			1,887,568
Total budget for wages and salaries			<u>\$36,314,068</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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	
Joanne Truesdell	
FTE	1.00

Special Assistant to the President	
Denice Bailey	
FTE	1.00

Grant Writer Former Associate VP	
Vacant	
FTE	2.00

COLLEGE RELATIONS AND MARKETING	
Executive Director, Marketing & Strategic Communications	
Jack Hardy	
FTE	1.00

FOUNDATION	
Executive Director	
Paul Moredock	
FTE	1.00

Administrative Assistant II	
Sara Dier	
FTE	1.00

Major Gifts / Assistant Director	
Vicki Smith	
FTE	1.00

Public Information Officer	
Lori Hall	
FTE	1.00

College & Community Relations Coordinator	
Jenelle Vader	
FTE	1.00

Annual / Alumni Giving Officer	
Darcie Iven	
FTE	1.00

Web/New Media Marketing Specialist	
Jessie Christiansen Kirk	
FTE	1.00

Creative Manager/Lead Designer	
Kevin Anspach	
FTE	1.00

Admin Coordinator	
Janet Meister	
FTE	1.00

Sr. Marketing & Communications	
Justin Montgomery	
FTE	1.00

Publications Designer	
Diane Angelo Vacant	
FTE	1.25

Total FTE	
Administrative	7.00
Faculty	-
Classified & confidential	10.25
	<u>17.25</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET**

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

INSTRUCTION AND STUDENT SERVICES	
Vice President/ Provost	
David Plotkin	
FTE	1.00

Executive Assistant to the Vice President	
Vacant	
FTE	1.00

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

CLACKAMAS COMMUNITY COLLEGE

2017-18 BUDGET

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

ACADEMIC FOUNDATIONS AND CONNECTIONS		Tamara Strawn	Administrative Coordinator	1.00
Dean		Molly Burns	ABS Outreach Coordinator	1.00
Tara Sprehe (Interim)		Gloria Castaneda	Administrative Assistant II	1.00
FTE	1.00	Robin Dryden	Administrative Assistant II	1.00
Associate Dean		Dena Gillenwater	Administrative Assistant II	1.00
Darlene Geiger		Rita Shaw	Administrative Assistant II	1.00
John Ginsburg (Interim)		Barbara Simington	Administrative Assistant II	1.00
FTE	2.00	Max Wedding	Business Systems Analyst	1.00
		Vacant	Business Systems Analyst	1.00
		Luke Norman	Transportation Systems Analyst	0.35

COUNSELING	
Full-Time Faculty	
Guadalupe Martinez	
Stephanie Schaefer	
Casey Sims	
FTE	3.00

ENGLISH AS A SECOND LANGUAGE	
Research Specialist	
Andrea Csavajda	
FTE	.50

ENROLLMENT SERVICES	
Registrar / Enrollment Services Operations Manager	
Chris Sweet	
FTE	1.00

HEALTH/ PHYSICAL EDUCATION/ATHLETICS	
Director	
Jim Martineau	
FTE	1.00

Resource Specialist I	
Nena Monterroza	
FTE	1.00

Enrollment Services Coordinator	
Lindsey Pierce	
FTE	1.00

Student Support / Retention Advisor	
Ryan Stewart	
FTE	1.00

Administrative Assistant	
Dotty Coburn	
5.5	1.00

ENGLISH	
Full-Time Faculty	
James Bryant-Trerise	
Carol Burnell	
Amanda Coffey	
Ryan Davis	
Trevor Dodge	
Taylor Donnelly	
Susan Mach	
Jeffery McAlpine	
David Mount	
Nicole Rosevear	
Matthew Warren	
FTE	11.00

Acad & Career Coach	
Enrique Farrera	
FTE	1.00

Enrollment Services Specialist	
Maria Dixon	
Donna Ford	
Travis Swanson	
Vacant	
FTE	3.50

Advising Specialist	
Ariane Rakich	
FTE	1.00

Athletic Trainer	
Kevin Arizo	
FTE	1.00

Full-Time Faculty	
Laura Joyce	
Kathryn Long	
Suzanne Munro	
Andrea Vergun	
FTE	4.00

Admissions Counselor	
Klaudia Cuevas	
FTE	1.00

Assessment Services Program Specialist	
Rebecca Torres	
FTE	1.00

Full-Time Faculty	
Jessica Buel	
Keoni McHone	
Tracy Nelson	
Joshua Rhoden	
Robin Robinson	
Kathleen Woods	
FTE	6.00

Placemt/Advising Coor	
Beth Wicklund	
FTE	1.00

Workforce Advisor	
Irene Carrillo	
FTE	0.50

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET**

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

LEARNING CENTER	
Lab Coordinator Josh Aman	
FTE	1.00

OFFICE OF FINANCIAL AID & SCHOLARSHIPS	
Financial Aid Director Ryan West	
FTE	1.00

SKILLS DEVELOPMENT	
Resource Specialist II Patrick Smida	
FTE	1.00

STUDENT & ACADEMIC SUPPORT SERVICES	
Director Dustin Bare	
FT	1.00

MATHEMATICS	
Full-Time Faculty Stefan Baratto Adam Hall Mark Hull Carrie Kyser Kurt Lewandowski Kelly Mercer Ellis Meuser Rhonda Nordstrom Hull Scot Pruy Bruce Simmons Mark Yannotta	
FTE	11.00

Financial Aid Specialist Sara Alexander Greg Anderson Rochelle Dawn Starr Muramaru Vacant Vacant	
FTE	6.00

Full-Time Faculty Brenda Marks Lisa Nielson Camilo Sanchez Alan Smith	
FTE	4.00

Academic and Career Coach Laura Funnemark Polly Martineau Jodi Stapleton Kandie Starr Kyle Thomas Vacant	
FTE	5.75

Disabilities Resource Coordinator Christina Bruck	
FTE	1.00

Disabilities Resource Specialist Camala Foster Corley	
FTE	.54

Financial Aid Advisor / Scholarship Coordinator Vacant	
FTE	1.00

STUDENT LIFE AND LEADERSHP	
Director of Student Life Vacant	
FTE	1.00

Graduation Services Evaluator April Smith Sarah Steidl	
FTE	2.00

Veterans Affairs Coordinator Ransom "RB" Green	
FTE	1.00

Financial Aid Analyst / Systems Support Specialist Theresa Sanne	
FTE	1.00

Student Life & Leadership Coordinator Michelle Baker	
FTE	1.00

Veterans Education Benefits Specialist Ebony Frederick-Pettway	
FTE	1.00

Student Success and Completion Coordinator Kara Leonard	
FTE	1.00

Total FTE	
Administrative	8.00
Faculty	39.00
Class & Conf	50.29
	<u>97.29</u>

STUDENT SERVICES ENHANCEMENTS		
Enrollment Services Specialist Maria Dixon	Transportation Systems Analyst Luke Norman	Testing and Information Specialist Ric Jenkerson
FTE .50	FTE .65	FTE 1.00

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Arts and Sciences (Page 1 of 2)

ARTS AND SCIENCES	
Dean Sue Goff	
FTE 1.00	
Associate Dean Vacant	
FTE 1.00	

Beth Hodgkinson	Administrative Coordinator	1.00
Amy Burghardt	Administrative Assistant II	1.00
Becky Fidler	Administrative Assistant II	1.00
Loretta Mills	Administrative Assistant II	1.00
Naomi Sether	Administrative Assistant II	0.75
Aulani Wehage	Administrative Assistant II	0.92
Kelly White	Administrative Assistant II	1.00

ART
Studio Technician Katherine Simmons
FTE .47

BUSINESS
Full-Time Faculty Pamela Akini Francisco Corona Beverly Forney Robert Dale Hatfield Michael Moiso Sharon Parker Joan San-Claire
FTE 6.50

COMMUNICATIONS AND THEATRE ARTS
Full-Time Faculty Kelly Brennan James Eikren Kerrie Hughes Melissa Jones Alice Nelson Lewis Christopher Whitten
FTE 6.00

COMPUTER SCIENCE
Hardware/Network Lab Coordinator Eric McBride
FTE 1.00

ENGINEERING SCIENCES
Administrative Assistant II Naomi Sether
FTE .08

Full-Time Faculty David Andersen Nora Brodnicki Mark Devendorf Thomas Wasson
FTE 4.00

Full-Time Faculty Richard Albers Debra Carino Rick Carino Jennifer Miller
FTE 4.00

Full-Time Faculty Matthew LaForce Eric Lee James Nurmi
FTE 3.00

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Arts and Sciences (Page 2 of 2)

HORTICULTURE	
Horticulture Lab Assistant Timothy McDonough	
FTE	1.00

MUSIC	
Full-Time Faculty Lars Campbell Kathleen Hollingsworth Brian Rose	
FTE	3.00

SCIENCE	
Science Lab Coordinator Joan Harrison-Buckley	
FTE	1.00

SOCIAL SCIENCES	
Full-Time Faculty Adelia Arguello Jackie Flowers Donald Hartsock Robert Keeler Eric Lewis Patricia McFarland Erich Pfeiffer Vacant	
FTE	8.00

WORLD LANGUAGES	
Full-Time Faculty Irma Bjerre Amy Ellis David Miller	
FTE	3.00

Full-Time Faculty April Chastain Frank Kilders Christopher Konieczka Rodney Walters	
FTE	4.00

Science Lab Assistant Jennifer Pope Kyle Robillard	
FTE	2.00

Full-Time Faculty Ernest Blackwell Gregory Bostrom Jennifer Bown George Burgess James Dickinson Eden Francis Nicholas Hamel Sarah Hoover Barry Kop Lilian Mayer Michael Patterson Richard Rueb Polly Schulz	
FTE	13.00

Academic and Career Coach Kimberly Faust-Hildebrand	
FTE	1.00

Total FTE	
Administrative	2.00
Faculty	54.50
Classified & confidential	13.22
	<u>69.72</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Connections with Business and Industry**

CONNECTIONS WITH BUSINESS AND INDUSTRY	
Executive Director Lisa Davidson	
FTE	1.00

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

Center for Business & Industry Program Spec Kay-Lani Munro	
FTE	1.00

Training Services Coordinator Theresa Olsen Teresa Robertson	
FTE	2.00

Full-Time Faculty Pamela Akini William Fisher Paul Wanner	
FTE	2.50

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director Rob Campbell	
FTE	1.00

Program Specialist Kathy Nishimoto David Page	
FTE	1.80

Full-Time Faculty Vacant	
FTE	1.00

WORKFORCE DEVELOPMENT/WIOA	
Associate Director Roni Wilhelm	
FTE	1.00

Operations Manager Linda Wood (Interim)	
FTE	1.00

WIOA Sheila Baack (.10) Peggie Landon	
FTE	1.10

Workforce Advisors Claire Calhoun Irene Carrillo Jody Carter Diane Danielson William Erb Elena Esquivel de Gomez Kimberley Hikade Miranda Martine Deby McDowell Michael Shelley Tiffany Taylor Vacant	
FTE	10.55

Total FTE	
Administrative	5.00
Faculty	3.50
Classified & confidential	16.45
	<u>24.95</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Curriculum, Planning and Research**

Applied Information Tech Stephen Brouwers FTE 1.00	CURRICULUM, PLANNING AND RESEARCH Dean William Waters FTE 1.00	Scheduling and Planning Specialist Kelly Steigleder FTE 1.00
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CURRICULUM AND SCHEDULING
Curriculum Manager Dru Urbassik
FTE 1.00

INSTRUCTIONAL SUPPORT AND PROFESSIONAL DEVELOPMENT
Distance Learning Operations Coordinator Sara (Ann) Tuttle
FTE 1.00

INSTITUTIONAL RESEARCH AND REPORTING
Director, Institutional Reporting BJ Nicoletti
FTE 1.00

LIBRARY
Library Services Coordinator Derek Cloo Alison Ihrke
FTE 2.00

OFFICE OF EDUCATION PARTNERSHIPS
Director of Education Partnerships Jaime Clarke
FTE 1.00

Scheduling and Logistics Specialist Miranda Butler
FTE 1.00

Online Learning Coordinator Doreen Wood
FTE 1.00

Research Associate Bill Calebrese
FTE 1.00

Full-Time Faculty Jane Littlefield Terry Mackey Sarah Nolan
FTE 3.00

Advanced College Credit Coordinator Cheryl Tallman
FTE 1.00

Curriculum Specialist Megan Feagles
FTE 1.00

Online Learning Systems Daisy Calvert
FTE 1.00

Research Specialist Andrea Csavajda
FTE .50

Applied Information Technology Specialist Mark Kremkow
FTE 1.00

Administrative Assistant II Joydean Overlin
FTE 1.00

Total FTE	
Administrative	4.00
Faculty	5.00
Class & conf	16.50
	<u>25.50</u>

Full-Time Faculty Elizabeth Carney Jil Freeman
FTE 2.00

FACILITIES RESERVATION
Facility/Events Coordinator Jennifer Miller
FTE 1.00

Academic and Career Coach Mary Harvey
FTE 1.00

CTE Enrollment Specialist Ashlee Tolleson
FTE 1.00

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET**

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

TECHNOLOGY, HEALTH OCCUPATIONS, AND WORKFORCE		Associate Dean		Laura Lundborg	Administrative Coordinator	1.00
Dean Cynthia Risan		Donna Larson		Sharon Brown	Administrative Assistant II	0.75
FTE	1.00	FTE	1.00	Lizz Norrander	Administrative Assistant II	1.00

AUTOMOTIVE TECHNOLOGY	
Automotive Parts Technician Jessica Matthews	
FTE	1.00

APPRENTICESHIPS, OREGON CITY	
Apprenticeship Coordinator Leslie Donohue	
FTE	1.00

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

HEALTH SCIENCES	
Director of Health Sci Jarett Gilbert	
FTE	1.00

Automotive and Toolroom Lab Tech Andrew Daniek	
FTE	1.00

Full-Time Faculty	
Ida Flippo Sharron Furno Dawn Hendricks Luaretta Scott Yvonne Smith	
FTE	5.00

Health Sciences Educ Systems Coordinator Cindi Woodard	
FTE	1.00

Full-Time Faculty	
Debra Anderson Maria Corona Carol Dodson Karen Maynard Sarah Morris Nicole Reilly Carol Thorn Tamera Vanderwerf Helen Wand Vacant Vacant	
FTE	11.00

Administrative Asst II Sharon Brown	
FTE	.08

COMMUNITY EDUCATION	
Community Education Coordinator Angie Byrd	
FT	1.00

Administrative Assistant II Christy McClure	
FTE	1.00

Full-Time Faculty	
David Bradley Mark House Tom Landeen Jay Leuck Rick Lockwood Nick Miller Wyrann Van Riper	
FTE	7.00

Simulation Technician Amber Dawn	
FTE	.75

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET**

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

HARMONY STUDENT SERVICES AND INSTRUCTION	
Director Sunny Olsen	
FTE	1.00

Student Services Coordinator Jann York	
FTE	1.00

Advising Specialist Philip Reid	
FTE	1.00

MANUFACTURING TECHNOLOGY	
Lab Technician Eduardo Hernandez	
FTE	1.00

Advising Specialist Aschlie Town	
FTE	1.00

Full-Time Faculty Craig Anderson Dustin Bates Sue Caldera Bob Delgatto Abe Fouhy Charlie Lettenmaier Wesley Locke Mike Mattson Bruce Mulligan John Phelps	
FTE	10.00

TECH HIRE GRANT	
Director CTDS Carrie Kraten (Interim)	
FTE	1.00

Workforce Advisors Tom Brown	
FTE	1.00

WILDLAND FIRE	
Full-Time Faculty Jeff Ennenga	
FT	1.00

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

Administrative Assistant II Bernice Ivey	
FTE	1.00

Student Services Coordinator Chris Hughes	
FTE	1.00

Student Services / Facility Coordinator Joyce Gabriel	
FTE	1.00

Advising Specialist Katelynn Karch	
FTE	1.00

Total FTE	
Administrative	6.00
Faculty	34.00
Classified & confidential	<u>19.58</u>
	<u><u>59.58</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- College Services**

COLLEGE SERVICES	
Vice President/ Chief Financial Officer Alissa Mahar	Executive Assistant to the Vice President Greer Gaston
FTE 1.00	FTE .50
CAMPUS SAFETY	BOOKSTORE
Campus Safety Manager Pete Kandratieff (Interim)	Director Carol DeSau
FTE 1.00	FTE 1.00
Executive Assistant Greer Gaston	Merchandise Clerk Julie Groner
FTE .50	FTE 1.00
Campus Safety Officer Tatevik Ambaryan Brian Azule Tim Cato Steve Holliman	Bookkeeper Kristin Hawkins
FTE 4.00	FTE 1.00
	Bookstore Coordinator / Merchandise Buyer Kai Gambée
	FTE 1.00

Total FTE	
Administrative	3.00
Faculty	-
Classified & confidential	8.00
	<u>11.00</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Business Services**

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager Jennifer Milldrum	
FTE	1.00

BUSINESS OFFICE	
Director of Fiscal Services Chris Robuck	
FTE	1.00

Student Accounts Receivable Specialist Linda Bonogofski Ryan Burch Steve Cameron	
FTE	3.00

Foundation / Cash Accountant Jill Johnston	
FTE	1.00

Accounts Payable Specialist Melissa Deyoe Karen Shipp-Viles	
FTE	2.00

Financial Aid / Purchasing Accountant Elizabeth Cole	
FTE	1.00

Business Systems & Compliance Analyst Jay Anderson	
FTE	1.00

Grant Accountant Sheila Baack	
FTE	.90

Total FTE	
Administrative	2.00
Faculty	-
Classified & confidential	8.90
	<u>10.90</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Campus Services**

Project Coordinator Mickey Yeager		CAMPUS SERVICES		Administrative Coordinator Jennifer Nelson	
FTE	1.00	FTE	1.00	FTE	1.00

CAMPUS SERVICES	
Director Lloyd Helm	
FTE	1.00

CUSTODIAL SERVICES	
Custodial Supervisor Kelly Montgomery	
FTE	1.00

DUPLICATION	
Duplication Coordinator Kathy Bergin	
FTE	1.00

Maintenance Engineer Rodney Osterhoudt Jeff Tapp	
FTE	2.00

Maintenance Specialist Delbert Dulle Gordon Hoffman James Logan Michael Pfaffle Phu Vu John Wilberg	
FTE	6.00

Energy Coordinator Hilmo Ljucevic	
FTE	1.00

Custodial Scottie Adams Thomas Anderson Glenn Armstrong Ashley Bowman Claudia Fife Jim Fife Dale Forney Cary Glover Carl Graham Jeffrey John Brandon Keeler Mason Malchow Rodney Mankins Ranko Radanovic John Wrenn Vacant Vacant	
FTE	17.00

ENVIRONMENTAL HEALTH AND SAFETY	
Director Vacant	
FTE	1.00

Groundskeeper Aaron Ingersoll Thomas Powell Michael Tulipat	
FTE	3.00

Plant Engineer Vacant	
FTE	1.00

SHIPPING AND RECEIVING	
Mailroom Coordinator Brian Nicholson	
FTE	1.00

Total FTE	
Administrative	4.00
Faculty	-
Classified & confidential	34.00
	<u>38.00</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES			
Dean Patricia Anderson Wieck		Administrative Coordinator Sarah Dapoloni	
FTE	1.00	FTE	1.00

HR Operations Director Vicki Hedges	
FTE	1.00

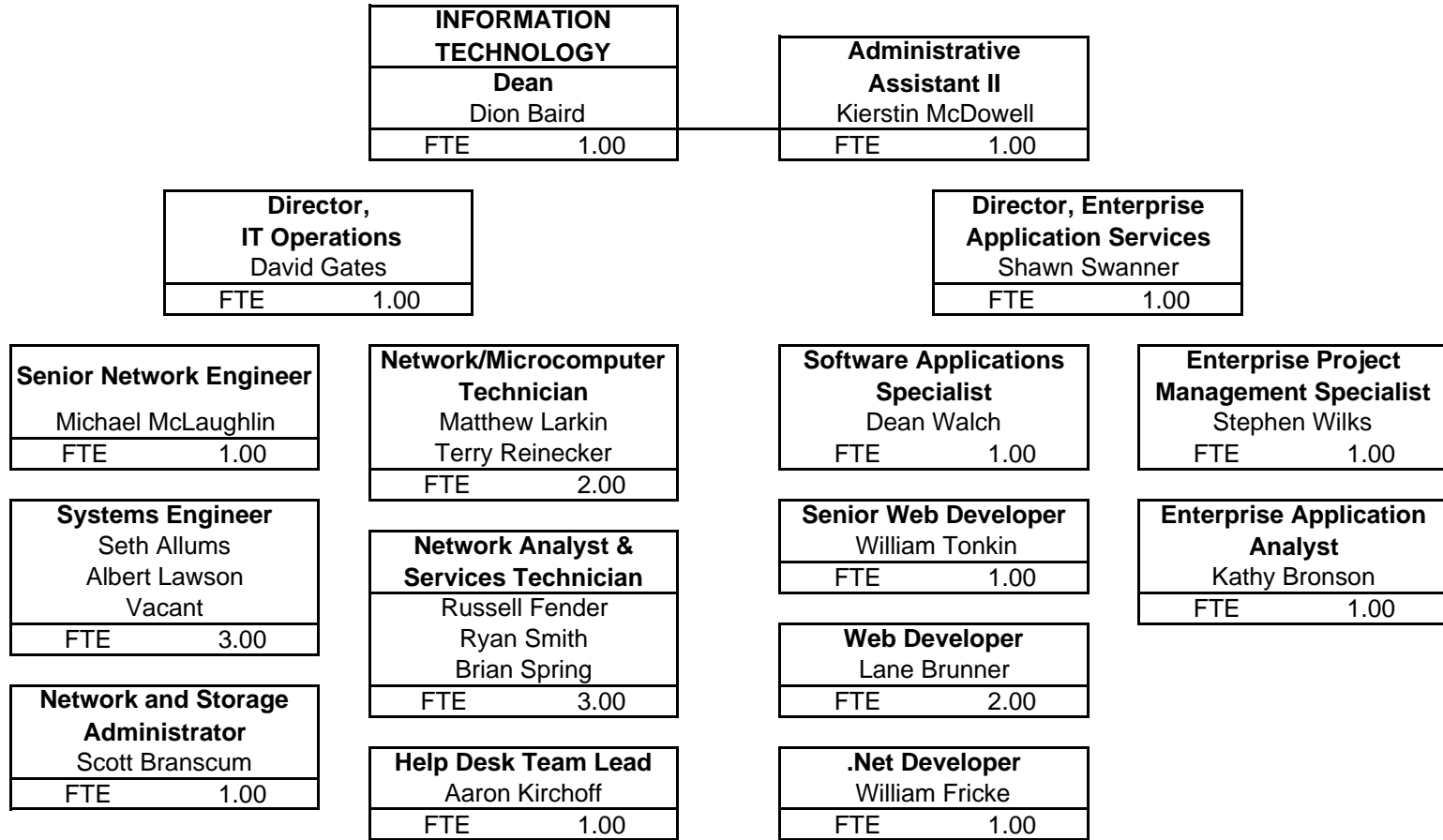
HR Compliance Specialist Chris Smith	
FTE	1.00

Payroll Accountant Michelle Dodgion	
FTE	1.00

HR Business Partner Rachael Lindsay Aldene Sumic	
FTE	2.00

Total FTE	
Administrative	2.00
Faculty	-
Classified & confidential	5.00
	<u>7.00</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Budgetary Organization Charts -- Information Technology**



Total FTE	
Administrative	3.00
Faculty	-
Classified & confidential	18.00
	<u>21.00</u>

FUNDS

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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 14 and 15.

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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
2017-18 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
	Grants and Contracts Fund	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
2017-18 BUDGET
Fund Descriptions**

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

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

Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
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Unrestricted	29 Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
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Unrestricted	30 Equipment Replacement Fund	Purchase instructional and other equipment.	Transfers from General Fund.	College Services - Business Office
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Unrestricted	32 Major Maintenance Fund	Major repairs, remodeling, and preventative maintenance of buildings and infrastructure.	Transfers from General Fund.	College Services - Campus Services
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**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Fund Descriptions**

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

Enterprise Funds	52 Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
Enterprise Funds	54 Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
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
2017-18 BUDGET
General Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
<u>\$ 12,180,027</u>	<u>\$ 15,710,997</u>	<u>\$ 18,613,498</u>	Beginning fund balance	<u>\$ 17,498,000</u>	<u>\$ -</u>	<u>\$ -</u>
			State revenue			
13,035,663	14,675,131	14,022,081	State community college support	14,655,574	-	-
7,587	283	2,000	State grants and contracts	2,000	-	-
			Local revenue			
16,041,193	16,977,596	17,775,438	Property taxes	18,777,583	-	-
13,952,251	13,801,589	14,581,349	Tuition	15,145,020	-	-
1,123,037	1,117,841	1,550,740	Fees	1,461,523	-	-
257,438	261,493	263,489	Local grants and contracts	267,310	-	-
270,950	380,271	297,847	Other local revenue	486,435	-	-
			Federal revenue			
178,462	71,034	50,000	Federal grants and contracts	50,000	-	-
<u>44,866,581</u>	<u>47,285,238</u>	<u>48,542,944</u>	Total revenue	<u>50,845,445</u>	<u>-</u>	<u>-</u>
			Other sources			
436,200	70,000	259,562	Transfers in	560,000	-	-
1,250	11,939	25,000	Sale of fixed assets	25,000	-	-
<u>437,450</u>	<u>81,939</u>	<u>284,562</u>	Total other sources	<u>585,000</u>	<u>-</u>	<u>-</u>
<u>\$ 57,484,058</u>	<u>\$ 63,078,174</u>	<u>\$ 67,441,004</u>	Total resources	<u>\$ 68,928,445</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
24,054,334	25,368,036	\$ 28,945,730	Wages and salaries	\$ 29,663,815	\$ -	\$ -
9,744,109	9,924,382	11,071,090	Payroll taxes and benefits	13,378,708	-	-
<u>33,798,443</u>	<u>35,292,418</u>	<u>40,016,820</u>	Total personnel services	<u>43,042,523</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
General Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			Materials and services			
877,762	781,583	856,329	Supplies	839,972	-	-
119,703	131,362	188,337	Travel	179,304	-	-
260,616	280,820	256,265	Training and staff development	339,741	-	-
127,909	156,662	141,075	Publicity and public relations	142,421	-	-
276,782	262,835	275,643	Printing and publications	286,119	-	-
1,065,211	1,126,206	1,461,558	Repair and maintenance	1,412,509	-	-
1,475,261	1,576,149	1,540,738	Utilities	1,626,744	-	-
300,885	426,362	466,845	Fees and dues	432,098	-	-
340,091	313,398	400,000	Insurance	380,000	-	-
1,001,884	913,768	1,287,092	Professional services	1,027,374	-	-
1,812	520	2,591	Student financial aid	7,318	-	-
2,150	-	-	WIA payments for student expenses	-	-	-
170,517	405,553	320,323	Other materials and services	244,327	-	-
<u>6,020,583</u>	<u>6,375,218</u>	<u>7,196,796</u>	Total materials and services	<u>6,917,927</u>	<u>-</u>	<u>-</u>
			Capital outlay			
132,481	175,436	55,146	Vehicles and equipment	40,000	-	-
100,127	102,781	71,127	Library collection	89,011	-	-
<u>232,608</u>	<u>278,217</u>	<u>126,273</u>	Total capital outlay	<u>129,011</u>	<u>-</u>	<u>-</u>
<u>40,051,634</u>	<u>41,945,853</u>	<u>47,339,889</u>	Total expenditures	<u>50,089,461</u>	<u>-</u>	<u>-</u>
			Other uses			
1,721,427	2,461,833	4,822,187	Transfers out	7,710,750	-	-
-	-	15,278,928	Contingency	11,128,234	-	-
15,710,997	18,670,488	-	Ending fund balance	-	-	-
<u>17,432,424</u>	<u>21,132,321</u>	<u>20,101,115</u>	Total other uses	<u>18,838,984</u>	<u>-</u>	<u>-</u>
<u>\$ 57,484,058</u>	<u>\$ 63,078,174</u>	<u>\$ 67,441,004</u>	Total requirements	<u>\$ 68,928,445</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 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	\$ -	\$ 37,699	\$ -	\$ 37,699	\$ -	\$ -	\$ -	\$ -
50132	President	692,862	46,350	-	739,212	-	-	-	-
50112	College Relations and Marketing	775,552	310,687	-	1,086,239	-	-	-	-
50500	Foundation	428,792	26,898	-	455,690	-	-	-	-
	Total Executive	<u>1,897,206</u>	<u>421,634</u>	<u>-</u>	<u>2,318,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	480,612	-	-	480,612	-	-	-	-
50118	Instruction and Student Services	357,353	100,516	-	457,869	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>837,965</u>	<u>100,516</u>	<u>-</u>	<u>938,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	532,989	26,591	-	559,580	58,113	-	-	58,113
10029	English	1,709,662	20,064	-	1,729,726	65,736	3,400	-	69,136
10031	English as a Second Language	705,725	16,242	-	721,967	92,063	6,800	-	98,863
10038	Health/Physical Education/Athletics	1,420,994	53,328	-	1,474,322	20,928	35,000	-	55,928
10056	Mathematics	1,881,130	9,512	-	1,890,642	100,974	22,500	-	123,474
20700	Learning Center	81,109	30,755	-	111,864	-	-	-	-
30095	Counseling	457,761	13,917	-	471,678	22,876	1,810	-	24,686
30098	Student & Academic Support Services	1,239,179	208,588	-	1,447,767	12,836	8,150	-	20,986
30099	Enrollment Services	946,800	48,725	-	995,525	58,825	3,000	-	61,825
30100	Student Life and Leadership	280,684	28,543	-	309,227	-	-	-	-
30104	Academic Foundations and Connections	1,254,376	59,150	-	1,313,526	-	-	-	-
30111	Office of Financial Aid and Scholarships	848,997	25,266	-	874,263	-	-	-	-
30200	Student Services Enhancements	203,411	278,500	-	481,911	-	-	-	-
	Total Acad Foundations & Connections	<u>11,562,817</u>	<u>819,181</u>	<u>-</u>	<u>12,381,998</u>	<u>432,351</u>	<u>80,660</u>	<u>-</u>	<u>513,011</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 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	693,071	9,626	-	702,697	58,983	47,017	-	106,000
10013	Business	1,222,724	17,092	-	1,239,816	102,190	16,665	16,145	135,000
10016	Communications and Theatre Arts	878,250	56,226	-	934,476	-	20,900	-	20,900
10017	Computer Science	765,935	17,703	-	783,638	28,358	22,642	-	51,000
10028	Engineering Sciences	347,714	11,622	-	359,336	72,862	64,138	-	137,000
10035	World Languages	461,940	8,456	-	470,396	15,573	1,200	-	16,773
10039	Horticulture	559,166	11,177	-	570,343	28,912	82,677	5,000	116,589
10057	Music	508,692	29,558	-	538,250	112,948	7,400	-	120,348
10066	Science	2,278,769	6,424	-	2,285,193	154,038	201,800	15,000	370,838
10074	Social Sciences	1,336,141	27,055	-	1,363,196	-	9,000	-	9,000
20082	Arts and Sciences	897,970	3,169	-	901,139	-	-	-	-
50154	Environmental Learning Center	-	6,242	-	6,242	-	-	-	-
	Total Arts and Sciences	9,950,372	204,350	-	10,154,722	573,864	473,439	36,145	1,083,448
Connections with Business & Industry									
10020	Customized Training & Development Svcs	496,307	610	-	496,917	-	-	-	-
10073	Small Business Development Center	233,684	6,039	-	239,723	-	-	-	-
20077	Connections with Business and Industry	133,406	-	-	133,406	-	-	-	-
20096	Workforce Development/WIOA	33,253	9,518	-	42,771	-	-	-	-
	Total Connections w/ Business & Industry	896,650	16,167	-	912,817	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2017-18 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
Curriculum, Planning and Research									
10026	Office of Education Partnerships	112,766	5,092	-	117,858	285,409	45,788	-	331,197
10099	High School Plus	-	-	-	-	193,556	10,000	-	203,556
20084	Curriculum, Planning and Research	408,352	4,437	-	412,789	-	-	-	-
20088	Instr Support & Professional Developmt	688,982	104,703	-	793,685	-	-	-	-
20089	Library	681,137	140,203	89,011	910,351	-	-	-	-
20401	Curriculum and Scheduling	274,402	2,996	-	277,398	-	-	-	-
50128	Facilities Reservation	109,229	1,154	-	110,383	-	-	-	-
50136	Institutional Research and Reporting	269,494	58,311	-	327,805	-	-	-	-
	Total Curriculum, Planning & Research	2,544,362	316,896	89,011	2,950,269	478,965	55,788	-	534,753
Technology, Applied Science and Public Services									
10001	Health Sciences	1,730,973	15,030	-	1,746,003	141,182	77,925	-	219,107
10007	Automotive Technology	954,838	72,620	-	1,027,458	59,450	21,500	-	80,950
10018	Community Education	132,168	85,237	-	217,405	125,559	12,200	-	137,759
10033	Educ, Human Svcs & Criminal Justice	753,039	16,642	-	769,681	6,801	1,000	-	7,801
10055	Manufacturing Technology	1,423,965	158,939	-	1,582,904	282,920	52,677	-	335,597
10058	Harmony Student Services & Instruction	987,767	5,302	-	993,069	2,614	6,500	-	9,114
10080	Wilsonville Student Svcs & Instruction	700,167	35,630	-	735,797	26,144	26,932	-	53,076
10085	Wildland Fire	159,767	-	-	159,767	15,168	4,832	-	20,000
10403	Apprenticeships, Wilsonville	-	-	-	-	153,022	4,978	-	158,000
10445	Apprenticeships, Oregon City	44,951	-	-	44,951	327,214	12,000	10,406	349,620
20083	Tech, Applied Science & Public Svcs	568,473	12,061	-	580,534	-	8,579	-	8,579
20315	Auto Tech - Technical Mechanical	-	-	-	-	13,072	93,000	-	106,072
	Total TAPS	7,456,108	401,461	-	7,857,569	1,153,146	322,123	10,406	1,485,675
	Total Instruction & Student Services	33,248,274	1,858,571	89,011	35,195,856	2,638,326	932,010	46,551	3,616,887

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
COLLEGE SERVICES									
College Services Administration									
50116	College Services	600,824	7,560	-	608,384	-	-	-	-
50125	General Administration	-	606,970	-	606,970	-	-	-	-
50134	Campus Safety	622,462	110,984	-	733,446	-	-	-	-
	Total College Services Administration	1,223,286	725,514	-	1,948,800	-	-	-	-
Business Services									
50000	Accounts Receivable	334,697	565,560	-	900,257	-	-	-	-
50110	Business Office	624,760	90,852	-	715,612	-	-	-	-
	Total Business Services	959,457	656,412	-	1,615,869	-	-	-	-
Campus Services									
30125	Food Services	-	56,840	-	56,840	-	-	-	-
50143	Environmental Health and Safety	125,301	19,878	-	145,179	-	-	-	-
50145	Shipping and Receiving	71,621	131,742	-	203,363	-	-	-	-
51103	Custodial Services	1,139,458	98,294	20,000	1,257,752	-	-	-	-
60150	Campus Services	1,744,344	1,751,857	20,000	3,516,201	-	-	-	-
	Total Campus Services	3,080,724	2,058,611	40,000	5,179,335	-	-	-	-
Human Resources									
20091	Staff Development, Instructional	-	66,000	-	66,000	-	-	-	-
50127	Human Resources	740,619	184,221	-	924,840	-	-	-	-
	Total Human Resources	740,619	250,221	-	990,840	-	-	-	-
Information Technology									
50115	Information Technology	1,892,957	946,964	-	2,839,921	-	-	-	-
	Total College Services	7,897,043	4,637,722	40,000	12,574,765	-	-	-	-
	Total expenditures	\$43,042,523	\$6,917,927	\$129,011	\$ 50,089,461	\$2,638,326	\$ 932,010	\$46,551	\$3,616,887

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Special Revenue Funds (Part 1 of 2)

	<i>Unrestricted Operations</i>		<i>Student Technology and General Student Fees</i>			
	<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	\$ 1,255,777	\$ 131,000	\$ 612,531	\$ 26,500	\$ 140,000	\$ 105,000
Local revenue						
Fees	2,811,071	-	928,900	314,800	58,300	50,900
Sales of goods and services	35,000	-	-	-	-	-
Local grants and contracts	300,000	-	-	-	-	-
Other local revenue	1,000	-	-	100,000	65,000	-
Total revenue	<u>3,147,071</u>	<u>-</u>	<u>928,900</u>	<u>414,800</u>	<u>123,300</u>	<u>50,900</u>
Other sources						
Transfers in	-	250,000	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total resources	<u>\$ 4,402,848</u>	<u>\$ 381,000</u>	<u>\$ 1,541,431</u>	<u>\$ 441,300</u>	<u>\$ 263,300</u>	<u>\$ 155,900</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,897,514	\$ 87,630	\$ 236,688	\$ -	\$ -	\$ 48,686
Payroll taxes and benefits	740,812	19,050	117,295	-	-	214
Total personnel services	<u>2,638,326</u>	<u>106,680</u>	<u>353,983</u>	<u>-</u>	<u>-</u>	<u>48,900</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 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	501,670	19,050	255,000	160,800	39,300	1,500
Travel	49,802	7,620	-	117,000	11,000	-
Training & staff development	19,850	22,860	-	-	10,000	-
Publicity & public relations	20,949	15,240	-	-	500	-
Printing and publications	50,830	7,620	37,740	-	10,500	500
Repair and maintenance	66,177	38,100	-	-	1,000	-
Utilities	4,700	-	-	-	-	-
Fees and dues	7,150	-	-	19,000	8,000	-
Insurance	-	-	-	38,000	-	-
Professional services	112,602	-	-	68,000	35,000	-
Cost of goods sold	86,500	125,730	-	-	-	-
Student financial aid	1,780	-	-	-	4,000	-
Other materials & services	10,000	19,050	-	-	4,000	-
Total materials and services	<u>932,010</u>	<u>255,270</u>	<u>292,740</u>	<u>402,800</u>	<u>123,300</u>	<u>2,000</u>
Capital outlay						
Vehicles and equipment	46,551	19,050	-	-	-	-
Total expenditures	<u>3,616,887</u>	<u>381,000</u>	<u>646,723</u>	<u>402,800</u>	<u>123,300</u>	<u>50,900</u>
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	785,961	-	229,884	38,500	140,000	105,000
Ending fund balance	-	-	664,824	-	-	-
Total other uses	<u>785,961</u>	<u>-</u>	<u>894,708</u>	<u>38,500</u>	<u>140,000</u>	<u>105,000</u>
Total requirements	<u>\$ 4,402,848</u>	<u>\$ 381,000</u>	<u>\$ 1,541,431</u>	<u>\$ 441,300</u>	<u>\$ 263,300</u>	<u>\$ 155,900</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2017-18 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	\$ 60,000	\$ 650,000	\$ 1,809,100	\$ 310,000	\$ 3,000,000	\$ -	\$ 8,099,908
State revenue							
State grants and contracts	-	250,000	-	-	-	-	250,000
State student financial aid	1,900,000	-	-	-	-	-	1,900,000
Local revenue							
Fees	-	150,000	-	-	-	-	4,313,971
Sales of goods and services	-	-	-	-	-	-	35,000
Local grants and contracts	-	400,000	-	-	-	-	700,000
Local student financial aid	1,000,000	-	-	-	-	-	1,000,000
Other local revenue	-	700,000	-	-	-	-	866,000
Federal revenue							
Federal grants and contracts	-	5,000,000	-	-	-	-	5,000,000
Federal student financial aid	8,044,823	-	-	-	-	-	8,044,823
Other federal revenue	17,538	-	-	-	-	-	17,538
Total revenue	<u>10,962,361</u>	<u>6,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,127,332</u>
Other sources							
Transfers in	-	115,600	620,000	50,000	-	2,700,000	3,735,600
Total resources	<u>11,022,361</u>	<u>7,265,600</u>	<u>2,429,100</u>	<u>360,000</u>	<u>3,000,000</u>	<u>2,700,000</u>	<u>33,962,840</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 154,714	3,306,000	\$ -	\$ -	\$ -	\$ 140,000	\$ 5,871,232
Payroll taxes and benefits	619	1,391,000	531,700	-	-	43,008	2,843,698
Retiree stipend	-	-	101,200	-	-	-	101,200
Total personnel services	<u>155,333</u>	<u>4,697,000</u>	<u>632,900</u>	<u>-</u>	<u>-</u>	<u>183,008</u>	<u>8,816,130</u>

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2017-18 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	-	150,000	-	200,000	-	-	1,327,320
Travel	-	40,000	-	-	-	-	225,422
Training & staff development	-	20,000	-	-	-	-	72,710
Publicity & public relations	-	5,000	-	-	-	-	41,689
Printing and publications	-	20,000	-	-	-	-	127,190
Repair and maintenance	-	50,000	-	-	-	91,000	246,277
Utilities	-	2,000	-	-	-	-	6,700
Fees and dues	-	2,000	-	-	-	-	36,150
Insurance	-	-	-	-	-	-	38,000
Professional services	-	300,000	-	-	-	41,600	557,202
Cost of goods sold	-	-	-	-	-	-	212,230
Student financial aid	10,778,509	40,000	-	-	-	-	10,824,289
WIA payments for students	-	850,000	-	-	-	-	850,000
Other materials & services	-	250,000	-	-	-	-	283,050
Total materials and services	10,778,509	1,729,000	-	200,000	-	132,600	14,848,229
Capital outlay							
Vehicles and equipment	-	200,000	-	-	-	-	265,601
Total expenditures	10,933,842	6,626,000	632,900	200,000	-	315,608	23,929,960
Other uses							
Transfers out	-	-	-	-	500,000	-	500,000
Contingency	88,519	639,600	1,796,200	160,000	2,500,000	-	6,483,664
Ending fund balance	-	-	-	-	-	2,384,392	3,049,216
Total other uses	88,519	639,600	1,796,200	160,000	3,000,000	2,384,392	10,032,880
Total requirements	\$ 11,022,361	\$ 7,265,600	\$ 2,429,100	\$ 360,000	\$ 3,000,000	\$ 2,700,000	\$ 33,962,840

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Fee Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 1,309,627	\$ 1,352,896	\$ 1,062,025	Beginning fund balance	\$ 1,255,777	\$ -	\$ -
			Local revenue			
3,721,578	3,870,609	2,814,395	Fees	2,811,071	-	-
-	37,259	40,000	Sales of goods and services	35,000	-	-
33,503	130,337	145,547	Local grants and contracts	300,000	-	-
1,164	3,291	1,000	Other local revenue	1,000	-	-
<u>3,756,245</u>	<u>4,041,496</u>	<u>3,000,942</u>	Total revenue	<u>3,147,071</u>	<u>-</u>	<u>-</u>
			Other sources			
14,186	36,897	-	Transfers in	-	-	-
<u>\$ 5,080,058</u>	<u>\$ 5,431,289</u>	<u>\$ 4,062,967</u>	Total resources	<u>\$ 4,402,848</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
2,267,377	2,000,490	\$ 1,851,876	Wages and salaries	\$ 1,897,514	\$ -	\$ -
571,326	483,496	603,155	Payroll taxes and benefits	740,812	-	-
<u>2,838,703</u>	<u>2,483,986</u>	<u>2,455,031</u>	Total personnel services	<u>2,638,326</u>	<u>-</u>	<u>-</u>
			Materials and services			
509,856	454,466	402,009	Supplies	501,670	-	-
33,875	63,806	75,393	Travel	49,802	-	-
11,276	10,936	6,750	Training and staff development	19,850	-	-
14,231	10,868	12,800	Publicity and public relations	20,949	-	-
78,622	59,795	65,507	Printing and publications	50,830	-	-
39,590	101,806	69,700	Repair and maintenance	66,177	-	-
5,177	5,699	5,300	Utilities	4,700	-	-
3,155	3,096	11,850	Fees and dues	7,150	-	-
121,506	114,535	186,400	Professional services	112,602	-	-
880	113,291	75,000	Cost of goods sold	86,500	-	-

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Fee Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
1,143	-	3,993	Student financial aid	1,780	-	-
11,348	8,036	10,292	Other materials and services	10,000	-	-
<u>830,659</u>	<u>946,334</u>	<u>924,994</u>	Total materials and services	<u>932,010</u>	<u>-</u>	<u>-</u>
			Capital outlay			
2,600	-	40,000	Vehicles and equipment	46,551	-	-
<u>3,671,962</u>	<u>3,430,320</u>	<u>3,420,025</u>	Total expenditures	<u>3,616,887</u>	<u>-</u>	<u>-</u>
			Other uses			
55,200	-	242,524	Transfers out	-	-	-
-	-	400,418	Contingency	785,961	-	-
1,352,896	2,000,969	-	Ending fund balance	-	-	-
<u>1,408,096</u>	<u>2,000,969</u>	<u>642,942</u>	Total other uses	<u>785,961</u>	<u>-</u>	<u>-</u>
<u>\$ 5,080,058</u>	<u>\$ 5,431,289</u>	<u>\$ 4,062,967</u>	Total requirements	<u>\$ 4,402,848</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Innovation Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 587,167	\$ 205,202	\$ -	Beginning fund balance	\$ 131,000	\$ -	\$ -
2,425	-	-	Local revenue			
			Other local revenue	-	-	-
			Other sources			
315,000	470,000	770,930	Transfers in	250,000	-	-
\$ 904,592	\$ 675,202	\$ 770,930	Total resources	\$ 381,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 107,933	\$ 170,243	\$ 63,000	Wages and salaries	\$ 87,630	\$ -	\$ -
26,278	36,877	25,000	Payroll taxes and benefits	19,050	-	-
<u>134,211</u>	<u>207,120</u>	<u>88,000</u>	Total personnel services	<u>106,680</u>	<u>-</u>	<u>-</u>
Materials and services						
56,735	28,726	18,000	Supplies	19,050	-	-
7,407	3,709	-	Travel	7,620	-	-
22,741	78,647	50,000	Training and staff development	22,860	-	-
8,807	24,954	-	Publicity and public relations	15,240	-	-
32,825	23,515	18,000	Printing and publications	7,620	-	-
213,403	96,130	88,000	Repair and maintenance	38,100	-	-
28,030	-	-	Utilities	-	-	-
4,225	65,500	-	Fees and dues	-	-	-
137,951	146,178	418,930	Professional services	-	-	-
-	6	-	Student financial aid	-	-	-
-	717	-	Other materials and services	19,050	-	-
<u>512,124</u>	<u>468,082</u>	<u>592,930</u>	Total materials and services	<u>255,270</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Innovation Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
19,303	-	-	Capital outlay			
			Vehicles and equipment	19,050	-	-
<u>665,638</u>	<u>675,202</u>	<u>680,930</u>	Total expenditures	<u>381,000</u>	<u>-</u>	<u>-</u>
			Other uses			
33,752	-	-	Transfers out	-	-	-
-	-	90,000	Contingency	-	-	-
<u>205,202</u>	<u>-</u>	<u>-</u>	Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>238,954</u>	<u>-</u>	<u>90,000</u>	Total other uses	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 904,592</u>	<u>\$ 675,202</u>	<u>\$ 770,930</u>	Total requirements	<u>\$ 381,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Student Technology Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 278,764	\$ 270,832	\$ -	Beginning fund balance	\$ 612,531	\$ -	\$ -
			Local revenue			
778,420	749,645	741,674	Fees	928,900	-	-
\$ 1,057,184	\$ 1,020,477	\$ 741,674	Total resources	\$ 1,541,431	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ 179,217	\$ 242,160	Wages and salaries	\$ 236,688	\$ -	\$ -
-	80,004	105,295	Payroll taxes and benefits	117,295	-	-
-	259,221	347,455	Total personnel services	353,983	-	-
			Materials and services			
418,293	242,285	394,219	Supplies	255,000	-	-
52,224	47,787	-	Repair and maintenance	-	-	-
4,835	-	-	Professional services	-	-	-
475,352	290,072	394,219	Total materials and services	292,740	-	-
475,352	549,293	741,674	Total expenditures	646,723	-	-
			Other uses			
311,000	-	-	Transfers out	-	-	-
-	-	-	Contingency	229,884	-	-
270,832	471,184	-	Ending fund balance	664,824	-	-
581,832	471,184	-	Total other uses	894,708	-	-
\$ 1,057,184	\$ 1,020,477	\$ 741,674	Total requirements	\$ 1,541,431	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Intramurals and Athletics Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 19,331	\$ 10,580	\$ 15,500	Beginning fund balance	\$ 26,500	\$ -	\$ -
			Local revenue			
214,941	206,990	241,444	Fees	314,800	-	-
137,091	110,019	110,000	Other local revenue	100,000	-	-
<u>352,032</u>	<u>317,009</u>	<u>351,444</u>	Total revenue	<u>414,800</u>	<u>-</u>	<u>-</u>
			Other sources			
18,777	15,213	15,669	Transfers in	-	-	-
<u>\$ 390,140</u>	<u>\$ 342,802</u>	<u>\$ 382,613</u>	Total resources	<u>\$ 441,300</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
829	1,057	\$ 7,000	Wages and salaries	\$ -	\$ -	\$ -
264	88	1,909	Payroll taxes and benefits	-	-	-
<u>1,093</u>	<u>1,145</u>	<u>8,909</u>	Total personnel services	<u>-</u>	<u>-</u>	<u>-</u>
			Materials and services			
130,883	100,321	113,004	Supplies	160,800	-	-
188,481	150,775	120,000	Travel	117,000	-	-
770	264	400	Printing and publications	-	-	-
13,147	23,381	19,000	Fees and dues	19,000	-	-
44,102	30,816	50,000	Insurance	38,000	-	-
-	-	35,000	Professional services	68,000	-	-
1,084	318	-	Student financial aid	-	-	-
<u>378,467</u>	<u>305,875</u>	<u>337,404</u>	Total materials and services	<u>402,800</u>	<u>-</u>	<u>-</u>
<u>379,560</u>	<u>307,020</u>	<u>346,313</u>	Total expenditures	<u>402,800</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	36,300	Contingency	38,500	-	-
10,580	35,782	-	Ending fund balance	-	-	-
<u>10,580</u>	<u>35,782</u>	<u>36,300</u>	Total other uses	<u>38,500</u>	<u>-</u>	<u>-</u>
<u>\$ 390,140</u>	<u>\$ 342,802</u>	<u>\$ 382,613</u>	Total requirements	<u>\$ 441,300</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Student Life and Leadership Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 184,022	\$ 169,252	\$ 118,000	Beginning fund balance	\$ 140,000	\$ -	\$ -
			Local revenue			
80,004	77,044	39,550	Fees	58,300	-	-
3,847	2,875	2,000	Sales of goods and services	-	-	-
98,417	111,692	62,500	Other local revenue	65,000	-	-
182,268	191,611	104,050	Total revenue	123,300	-	-
\$ 366,290	\$ 360,863	\$ 222,050	Total resources	\$ 263,300	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
55,986	58,080	\$ 1,000	Wages and salaries	\$ -	\$ -	\$ -
29,335	30,655	274	Payroll taxes and benefits	-	-	-
85,321	88,735	1,274	Total personnel services	-	-	-
			Materials and services			
23,645	18,841	41,000	Supplies	39,300	-	-
12,249	2,248	17,500	Travel	11,000	-	-
2,201	4,534	5,000	Training and staff development	10,000	-	-
246	25	500	Publicity and public relations	500	-	-
6,113	9,346	2,000	Printing and publications	10,500	-	-
1,697	160	500	Repair and maintenance	1,000	-	-
56	-	-	Utilities	-	-	-
4,059	3,599	8,000	Fees and dues	8,000	-	-
24,016	31,093	28,000	Professional services	35,000	-	-
10,565	13,237	6,550	Student financial aid	4,000	-	-
26,870	50,307	5,000	Other materials and services	4,000	-	-
111,717	133,390	114,050	Total materials and services	123,300	-	-
197,038	222,125	115,324	Total expenditures	123,300	-	-

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Student Life and Leadership Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
-	-	106,726	Other uses			
169,252	138,738	-	Contingency	140,000	-	-
169,252	138,738	106,726	Ending fund balance	-	-	-
\$ 366,290	\$ 360,863	\$ 222,050	Total other uses	140,000	-	-
			Total requirements	\$ 263,300	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Computer Lab Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 117,856	\$ 115,874	\$ 60,000	Beginning fund balance	\$ 105,000	\$ -	\$ -
			Local revenue			
50,985	49,105	48,618	Fees	50,900	-	-
\$ 168,841	\$ 164,979	\$ 108,618	Total resources	\$ 155,900	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
49,811	49,336	\$ 50,000	Wages and salaries	\$ 48,686	\$ -	\$ -
292	292	4,025	Payroll taxes and benefits	214	-	-
<u>50,103</u>	<u>49,628</u>	<u>54,025</u>	Total personnel services	<u>48,900</u>	<u>-</u>	<u>-</u>
			Materials and services			
2,822	2,183	3,000	Supplies	1,500	-	-
42	25	1,000	Printing and publications	500	-	-
<u>2,864</u>	<u>2,208</u>	<u>4,000</u>	Total materials and services	<u>2,000</u>	<u>-</u>	<u>-</u>
<u>52,967</u>	<u>51,836</u>	<u>58,025</u>	Total expenditures	<u>50,900</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	50,593	Contingency	105,000	-	-
115,874	113,143	-	Ending fund balance	-	-	-
<u>115,874</u>	<u>113,143</u>	<u>50,593</u>	Total other uses	<u>105,000</u>	<u>-</u>	<u>-</u>
\$ 168,841	\$ 164,979	\$ 108,618	Total requirements	\$ 155,900	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Student Financial Aid Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 14,582	\$ 18,210	\$ 33,000	Beginning fund balance	\$ 60,000	\$ -	\$ -
			State revenue			
1,189,084	1,443,750	1,400,000	State student financial aid	1,900,000	-	-
			Local revenue			
945,566	1,093,263	1,000,000	Local student financial aid	1,000,000	-	-
			Federal revenue			
8,872,879	8,003,312	8,560,382	Federal student financial aid	8,044,823	-	-
15,796	17,812	17,395	Other federal revenue	17,538	-	-
<u>11,023,325</u>	<u>10,558,137</u>	<u>10,977,777</u>	Total revenue	<u>10,962,361</u>	<u>-</u>	<u>-</u>
			Other sources			
-	-	50,000	Transfers in	-	-	-
<u>\$ 11,037,907</u>	<u>\$ 10,576,347</u>	<u>\$ 11,060,777</u>	Total resources	<u>\$ 11,022,361</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
223,579	244,669	\$ 178,509	Wages and salaries	\$ 154,714	\$ -	\$ -
1,172	1,510	714	Payroll taxes and benefits	619	-	-
<u>224,751</u>	<u>246,179</u>	<u>179,223</u>	Total personnel services	<u>155,333</u>	<u>-</u>	<u>-</u>
			Materials and services			
10,794,946	10,280,203	10,852,000	Student financial aid	10,778,509	-	-
<u>11,019,697</u>	<u>10,526,382</u>	<u>11,031,223</u>	Total expenditures	<u>10,933,842</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	29,554	Contingency	88,519	-	-
18,210	49,965	-	Ending fund balance	-	-	-
<u>18,210</u>	<u>49,965</u>	<u>29,554</u>	Total other uses	<u>88,519</u>	<u>-</u>	<u>-</u>
<u>\$ 11,037,907</u>	<u>\$ 10,576,347</u>	<u>\$ 11,060,777</u>	Total requirements	<u>\$ 11,022,361</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Grants and Contracts Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
565,343	604,091	\$ 600,000	Beginning fund balance	\$ 650,000	\$ -	\$ -
			State revenue			
-	-	-	State community college support	-	-	-
812,461	119,347	300,000	State grants and contracts	250,000	-	-
			Local revenue			
124,209	133,771	100,000	Fees	150,000	-	-
640,033	695,647	500,000	Local grants and contracts	400,000	-	-
1,038,557	773,052	600,000	Other local revenue	700,000	-	-
			Federal revenue			
7,185,724	3,335,540	5,900,000	Federal grants and contracts	5,000,000	-	-
3,195	3,294	-	Other federal revenue	-	-	-
9,804,179	5,060,651	7,400,000	Total revenue	6,500,000	-	-
			Other sources			
-	-	115,600	Transfers in	115,600	-	-
10,369,522	5,664,742	\$ 8,115,600	Total resources	\$ 7,265,600	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
4,236,696	2,276,991	\$ 3,800,000	Wages and salaries	\$ 3,306,000	\$ -	\$ -
1,680,429	791,420	1,440,000	Payroll taxes and benefits	1,391,000	-	-
5,917,125	3,068,411	5,240,000	Total personnel services	4,697,000	-	-

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Grants and Contracts Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			Materials and services			
522,244	231,465	300,000	Supplies	150,000	-	-
97,469	56,094	40,000	Travel	40,000	-	-
17,852	12,354	135,600	Training and staff development	20,000	-	-
15,251	9,174	10,000	Publicity and public relations	5,000	-	-
18,983	22,076	20,000	Printing and publications	20,000	-	-
16,631	35,583	50,000	Repair and maintenance	50,000	-	-
4,588	2,385	-	Utilities	2,000	-	-
9,629	3,765	-	Fees and dues	2,000	-	-
662,596	310,154	520,000	Professional services	300,000	-	-
112,158	38,256	50,000	Student financial aid	40,000	-	-
1,240,601	816,280	800,000	WIA payments for student expenses	850,000	-	-
621,239	333,939	150,000	Other materials and services	250,000	-	-
<u>3,339,241</u>	<u>1,871,525</u>	<u>2,075,600</u>	Total materials and services	<u>1,729,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
344,546	21,864	200,000	Vehicles and equipment	200,000	-	-
164,519	-	-	Library collection	-	-	-
<u>509,065</u>	<u>21,864</u>	<u>200,000</u>	Total capital outlay	<u>200,000</u>	<u>-</u>	<u>-</u>
<u>9,765,431</u>	<u>4,961,800</u>	<u>7,515,600</u>	Total expenditures	<u>6,626,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	36,897	165,627	Transfers out	-	-	-
-	-	434,373	Contingency	639,600	-	-
604,091	666,045	-	Ending fund balance	-	-	-
<u>604,091</u>	<u>702,942</u>	<u>600,000</u>	Total other uses	<u>639,600</u>	<u>-</u>	<u>-</u>
<u>10,369,522</u>	<u>5,664,742</u>	<u>\$ 8,115,600</u>	Total requirements	<u>\$ 7,265,600</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Retirement Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 1,760,897	\$ 1,676,869	\$ 1,805,200	Beginning fund balance	\$ 1,809,100	\$ -	\$ -
			Other sources			
822,000	1,000,000	750,000	Transfers in	620,000	-	-
\$ 2,582,897	\$ 2,676,869	\$ 2,555,200	Total resources	\$ 2,429,100	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
653,503	616,032	\$ 603,100	Payroll taxes and benefits	\$ 531,700	\$ -	\$ -
252,525	228,220	184,100	Retiree stipend	101,200	-	-
906,028	844,252	787,200	Total expenditures	632,900	-	-
			Other uses			
-	-	1,768,000	Contingency	1,796,200	-	-
1,676,869	1,832,617	-	Ending fund balance	-	-	-
1,676,869	1,832,617	1,768,000	Total other uses	1,796,200	-	-
\$ 2,582,897	\$ 2,676,869	\$ 2,555,200	Total requirements	\$ 2,429,100	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Insurance Reserve Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 252,882	\$ 215,042	\$ 210,000	Beginning fund balance	\$ 310,000	\$ -	\$ -
			Local revenue			
(3,765)	-	-	Other local revenue	-	-	-
			Other sources			
100,000	100,000	100,000	Transfers in	50,000	-	-
<u>\$ 349,117</u>	<u>\$ 315,042</u>	<u>\$ 310,000</u>	Total resources	<u>\$ 360,000</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 4,863	\$ 20,522	\$ 200,000	Supplies	\$ 200,000	\$ -	\$ -
84,329	-	-	Repair and maintenance	-	-	-
45	-	-	Utilities	-	-	-
5,000	3,000	-	Insurance	-	-	-
17,469	-	-	Professional services	-	-	-
<u>111,706</u>	<u>23,522</u>	<u>200,000</u>	Total materials and services	<u>200,000</u>	<u>-</u>	<u>-</u>
Capital outlay						
22,369	-	-	Library collection	-	-	-
<u>134,075</u>	<u>23,522</u>	<u>200,000</u>	Total expenditures	<u>200,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	110,000	Contingency	160,000	-	-
215,042	291,520	-	Ending fund balance	-	-	-
<u>\$ 349,117</u>	<u>\$ 315,042</u>	<u>\$ 310,000</u>	Total requirements	<u>\$ 360,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
PERS Reserve Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	Beginning fund balance	\$ 3,000,000	\$ -	\$ -
			Other sources			
-	-	2,000,000	Transfers in	-	-	-
\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	Total resources	\$ 3,000,000	\$ -	\$ -
			REQUIREMENTS			
			Other uses			
\$ -	\$ -	\$ -	Transfers out	\$ 500,000	\$ -	\$ -
-	-	3,000,000	Contingency	2,500,000	-	-
1,000,000	1,000,000	-	Ending fund balance	-	-	-
\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	Total requirements	\$ 3,000,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Technology Infrastructure and Software Replacement Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
			Other sources			
-	-	-	Transfers in	\$ 2,700,000	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Total resources	<u><u>\$ 2,700,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ -	Wages and salaries	\$ 140,000	-	-
-	-	-	Payroll taxes and benefits	43,008	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total personnel services	<u>183,008</u>	<u>-</u>	<u>-</u>
			Materials and services			
-	-	-	Repair and maintenance	91,000	-	-
-	-	-	Professional services	41,600	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total materials and services	<u>132,600</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	Total expenditures	<u>315,608</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	-	Ending fund balance	2,384,392	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Total requirements	<u><u>\$ 2,700,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Debt Service Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 9,437,348	\$ 2,602,461	\$ 2,600,463	Beginning fund balance	\$ 2,320,432	\$ -	\$ -
			Local revenue			
4,433,161	5,875,663	5,986,294	Property taxes	6,347,050	-	-
178,555	176,400	176,800	Local grants and contracts	172,000	-	-
2,266,060	2,128,912	2,283,102	Other local revenue	2,330,929	-	-
<u>6,877,776</u>	<u>8,180,975</u>	<u>8,446,196</u>	Total revenue	<u>8,849,979</u>	<u>-</u>	<u>-</u>
			Other sources			
-	-	-	Transfers in	2,800,000	-	-
<u>\$ 16,315,124</u>	<u>\$ 10,783,436</u>	<u>\$ 11,046,659</u>	Total resources	<u>\$ 13,970,411</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Debt service			
\$ 5,180,000	\$ 5,170,000	\$ 5,715,000	Principal	\$ 5,630,000	\$ -	\$ -
3,407,188	3,169,354	2,905,151	Interest	3,631,279	-	-
<u>8,587,188</u>	<u>8,339,354</u>	<u>8,620,151</u>	Total expenditures	<u>9,261,279</u>	<u>-</u>	<u>-</u>
			Other uses			
5,125,475	-	-	Transfers out	-	-	-
-	-	2,226,508	Contingency	4,509,132	-	-
2,602,461	2,444,082	200,000	Ending fund balance	200,000	-	-
7,727,936	2,444,082	2,426,508	Total other uses	4,709,132	-	-
<u>\$ 16,315,124</u>	<u>\$ 10,783,436</u>	<u>\$ 11,046,659</u>	Total requirements	<u>\$ 13,970,411</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds			Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total	
	2007 Refunding of 2001	2015	Estimated 2017		2009 Refunding of 1998 COPs		
Fund balance June 30, 2016				\$ 274,950	\$2,169,132	\$ -	\$2,444,082
Projected 2016-17							
Revenue				6,093,000	2,226,701	176,800	8,496,501
Expenditures							
Principal	\$ 3,865,000	\$ 585,000		4,450,000	1,145,000	120,000	5,715,000
Interest	879,000	657,650		1,536,650	1,311,701	56,800	2,905,151
Total debt service	<u>\$ 4,744,000</u>	<u>\$ 1,242,650</u>		<u>5,986,650</u>	<u>2,456,701</u>	<u>176,800</u>	<u>8,620,151</u>
Fund balance at end of year				381,300	1,939,132	-	2,320,432
Budget 2017-18							
Revenue				6,347,050	2,330,929	172,000	8,849,979
Transfers in				-	1,750,000	1,050,000	2,800,000
Total revenue & other sources				<u>6,347,050</u>	<u>4,080,929</u>	<u>1,222,000</u>	<u>11,649,979</u>
Expenditures							
Principal	\$ 4,205,000	\$ -	\$ -	4,205,000	1,305,000	120,000	5,630,000
Interest	685,750	640,100	997,500	2,323,350	1,255,929	52,000	3,631,279
Total debt service	<u>\$ 4,890,750</u>	<u>\$ 640,100</u>	<u>\$ 997,500</u>	<u>6,528,350</u>	<u>2,560,929</u>	<u>172,000</u>	<u>9,261,279</u>
Fund balance at end of year				<u>\$ 200,000</u>	<u>\$ 3,459,132</u>	<u>\$ 1,050,000</u>	<u>\$ 4,709,132</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 reserves are available to subsidize the self-assessment rate in future years.

FFCOs: \$1,050,000 is the principal required to pay off the debt at the call date of June 1, 2019. The payments from Clackamas County to the College will continue unchanged through the original end date in 2026. The payments from 2019 through 2026 will become General Fund revenue, repaying the transfer in in 2017-18 and providing \$174,800 in interest income that would otherwise have been passed on to those holding the notes.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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. Sale of the remaining authorization is planned for June 2017. The structure of that future issue has not yet been defined, so this budget includes estimated debt service payments.

Pension Obligation Bonds

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

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

Full Faith and Credit Obligations (FFCO)

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

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Description of Long-Term Debt

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

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

With this budget, \$1,050,000 is transferred from the General Fund to the Debt Service fund to pay the debt principal when it is callable on June 1, 2019. Payments from the County will continue through 2026 pursuant to the original agreement. After the debt is paid on June 1, 2019, County payments will become General Fund revenue, recouping the transfer and providing interest income on the continued financing by the College for Clackamas County. Between 2019 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
2017-18 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	Estimated 2017	2004	2005	2009 Refunding of 1998 COPs	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,996,295	\$ 15,695,000	\$ 14,620,000	\$ 2,770,000	\$ 154,927,307
Principal balance at June 30, 2017	\$ 13,715,000	\$ 43,935,041	\$ 44,996,295	\$ 12,805,000	\$ 11,560,000	\$ 1,300,000	\$ 128,311,336
Payment source	Property tax levy for debt service			College operations		Clackamas County	
Purpose	Refund 2001 GO bonds	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003		Refund 1998 debt related to Sheriff's Precinct	
Coupon rates	4.00-5.00%	2.00-5.00%	estimated 2.5-5.6%	3.35-5.50%	4.64-4.83%	3.00-4.00%	
True interest cost	3.95%	3.82%	to be determined	5.48%	4.86%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	to be determined	Financial Security Assurance	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AAA	AA	to be	AAA	AAA	AA	
Moody's	Aaa	Aa2	determined	not rated	not rated	not rated	
Current rating							
S & P	AA	AA	to be	AA	A+	AA	
Moody's	Aa2	Aa2	determined	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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	Estimated 2017	2004	2005	2009 Refunding of 1998 COPs	
							Total Principal and Interest
2018	\$ 4,890,750	\$ 640,100	\$ 997,500	\$ 1,361,545	\$ 1,199,384	\$ 172,000	\$ 9,261,279
2019	5,040,500	640,100	1,062,500	1,417,245	1,244,437	177,200	9,581,982
2020	5,192,250	640,100	1,137,500	1,481,444	1,296,007	172,000	9,919,301
2021	-	3,720,100	3,662,500	1,544,932	1,348,631	176,800	10,452,963
2022	-	3,845,100	3,777,500	1,607,436	1,400,393	176,200	10,806,629
2023	-	3,970,100	3,882,500	1,678,685	1,457,567	175,400	11,164,252
2024	-	4,095,100	3,992,500	1,747,860	1,514,667	174,400	11,524,527
2025	-	4,227,350	4,102,500	1,823,482	1,576,454	173,200	11,902,986
2026	-	4,364,850	2,012,500	1,900,809	1,637,443	176,800	10,092,402
2027	-	4,504,500	2,062,500	1,979,287	1,707,393	-	10,253,680
2028	-	4,655,000	2,112,500	1,018,364	880,580	-	8,666,444
2029	-	4,805,000	2,162,500	-	-	-	6,967,500
2030	-	4,965,000	2,212,500	-	-	-	7,177,500
2031	-	5,125,000	2,267,500	-	-	-	7,392,500
2032	-	5,290,000	2,327,500	-	-	-	7,617,500
2033	-	5,465,000	2,377,500	-	-	-	7,842,500
2034	-	5,640,000	2,437,500	-	-	-	8,077,500
2035	-	5,825,000	2,497,500	-	-	-	8,322,500
2036	-	-	8,487,500	-	-	-	8,487,500
2037	-	-	8,742,500	-	-	-	8,742,500
2038	-	-	9,002,500	-	-	-	9,002,500
2039	-	-	9,247,250	-	-	-	9,247,250
2040	-	-	9,523,500	-	-	-	9,523,500
Total	\$ 15,123,500	\$ 72,417,400	\$ 90,088,250	\$ 17,561,089	\$ 15,262,956	\$ 1,574,000	\$ 212,027,195

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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	Estimated 2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Principal Portion</i>			
2018	\$ 4,205,000	\$ -	\$ -	\$ 660,000	\$ 645,000	\$ 120,000	\$ 5,630,000
2019	4,565,000	-	61,824	750,000	720,000	130,000	6,226,824
2020	4,945,000	-	128,871	855,000	805,000	130,000	6,863,871
2021	-	2,672,362	2,365,747	965,000	895,000	140,000	7,038,109
2022	-	2,671,111	2,363,806	1,080,000	990,000	145,000	7,249,917
2023	-	2,655,342	2,337,254	1,210,000	1,095,000	150,000	7,447,596
2024	-	3,455,000	2,301,208	1,345,000	1,205,000	155,000	8,461,208
2025	-	3,750,000	2,249,417	1,495,000	1,325,000	160,000	8,979,417
2026	-	4,010,000	695,772	1,655,000	1,450,000	170,000	7,980,772
2027	-	4,290,000	689,843	1,825,000	1,590,000	-	8,394,843
2028	-	2,774,613	677,552	965,000	840,000	-	5,257,165
2029	-	2,714,777	662,454	-	-	-	3,377,231
2030	-	2,645,997	644,254	-	-	-	3,290,251
2031	-	2,582,385	629,196	-	-	-	3,211,581
2032	-	2,515,818	614,886	-	-	-	3,130,704
2033	-	2,457,392	594,780	-	-	-	3,052,172
2034	-	2,394,575	581,083	-	-	-	2,975,658
2035	-	2,345,669	564,855	-	-	-	2,910,524
2036	-	-	2,637,229	-	-	-	2,637,229
2037	-	-	2,546,324	-	-	-	2,546,324
2038	-	-	4,204,940	-	-	-	4,204,940
2039	-	-	8,375,000	-	-	-	8,375,000
2040	-	-	9,070,000	-	-	-	9,070,000
Total	\$ 13,715,000	\$ 43,935,041	\$ 44,996,295	\$ 12,805,000	\$ 11,560,000	\$ 1,300,000	\$ 128,311,336

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	Estimated 2017	2004	2005	2009 Refunding of 1998 COPs	
Year Ending June 30				<i>Interest Portion</i>			
2018	\$ 685,750	\$ 640,100	\$ 997,500	\$ 701,545	\$ 554,384	\$ 52,000	\$ 3,631,279
2019	475,500	640,100	1,000,676	667,245	524,437	47,200	3,355,158
2020	247,250	640,100	1,008,629	626,444	491,007	42,000	3,055,430
2021	-	1,047,738	1,296,753	579,932	453,631	36,800	3,414,854
2022	-	1,173,989	1,413,694	527,436	410,393	31,200	3,556,712
2023	-	1,314,758	1,545,246	468,685	362,567	25,400	3,716,656
2024	-	640,100	1,691,292	402,860	309,667	19,400	3,063,319
2025	-	477,350	1,853,083	328,482	251,454	13,200	2,923,569
2026	-	354,850	1,316,728	245,809	187,443	6,800	2,111,630
2027	-	214,500	1,372,657	154,287	117,393	-	1,858,837
2028	-	1,880,387	1,434,948	53,364	40,580	-	3,409,279
2029	-	2,090,223	1,500,046	-	-	-	3,590,269
2030	-	2,319,003	1,568,246	-	-	-	3,887,249
2031	-	2,542,615	1,638,304	-	-	-	4,180,919
2032	-	2,774,182	1,712,614	-	-	-	4,486,796
2033	-	3,007,608	1,782,720	-	-	-	4,790,328
2034	-	3,245,425	1,856,417	-	-	-	5,101,842
2035	-	3,479,331	1,932,645	-	-	-	5,411,976
2036	-	-	5,850,271	-	-	-	5,850,271
2037	-	-	6,196,176	-	-	-	6,196,176
2038	-	-	4,797,560	-	-	-	4,797,560
2039	-	-	872,250	-	-	-	872,250
2040	-	-	453,500	-	-	-	453,500
Total	\$ 1,408,500	\$ 28,482,359	\$ 45,091,955	\$ 4,756,089	\$ 3,702,956	\$ 274,000	\$ 83,715,859

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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, 2016-17	\$ 46,420,375,556
Percentage limitation	<u>1.5%</u>
Legal debt limitation	696,305,633
Bonded indebtedness at June 30, 2017	<u>102,654,029</u>
Debt margin	<u><u>\$ 593,651,604</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2017-18 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 55,600,000	\$ -	\$ 1,670,000	\$ 3,100,000	\$ 60,370,000
State revenue					
State grants and contracts	7,864,000	-	-	-	7,864,000
Local revenue					
Fees	-	-	35,000	-	35,000
Other local revenue	200,000	-	-	83,673	283,673
Total revenue	<u>8,064,000</u>	<u>-</u>	<u>35,000</u>	<u>1,012,015</u>	<u>9,111,015</u>
Other sources					
Transfers in	-	154,500	515,000	505,650	1,175,150
Proceeds from long-term debt	-	-	-	-	-
Total other sources	<u>-</u>	<u>154,500</u>	<u>515,000</u>	<u>505,650</u>	<u>1,175,150</u>
Total resources	<u>\$ 63,664,000</u>	<u>\$ 154,500</u>	<u>\$ 2,220,000</u>	<u>\$ 4,617,665</u>	<u>\$ 70,656,165</u>
REQUIREMENTS					
Expenditures					
Materials and services					
Supplies	\$ -	\$ 154,500	\$ -	\$ -	\$ 154,500
Repair and maintenance	-	-	-	300,000	300,000
Professional services	7,000,000	-	-	205,650	7,205,650
Total materials and services	<u>7,000,000</u>	<u>154,500</u>	<u>-</u>	<u>505,650</u>	<u>7,660,150</u>
Capital outlay					
Vehicles and equipment	-	-	800,000	-	800,000
Buildings and infrastructure	45,000,000	-	-	1,150,000	46,150,000
Total capital outlay	<u>45,000,000</u>	<u>-</u>	<u>800,000</u>	<u>1,150,000</u>	<u>46,950,000</u>
Total expenditures	<u>52,000,000</u>	<u>154,500</u>	<u>800,000</u>	<u>1,655,650</u>	<u>54,610,150</u>
Other uses					
Contingency	11,664,000	-	1,420,000	2,962,015	16,046,015
Total requirements	<u>\$ 63,664,000</u>	<u>\$ 154,500</u>	<u>\$ 2,220,000</u>	<u>\$ 4,617,665</u>	<u>\$ 70,656,165</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Capital Projects (Bond) Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ -	\$ 33,581,429	\$ 20,230,000	Beginning fund balance	\$ 55,600,000	\$ -	\$ -
			State revenue			
-	-	16,000,000	State grants and contracts	7,864,000	-	-
13,420	168,331	80,000	Other local revenue	200,000	-	-
13,420	168,331	16,080,000	Total revenue	8,064,000	-	-
			Other sources			
2,000,000	-	-	Transfers in	-	-	-
44,996,012	-	45,000,000	Proceeds from long-term debt	-	-	-
46,996,012	-	45,000,000	Total other sources	-	-	-
\$ 47,009,432	\$ 33,749,760	\$ 81,310,000	Total resources	\$ 63,664,000	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Materials and services			
\$ -	\$ 91,148	\$ -	Supplies	\$ -	\$ -	\$ -
-	1,455	-	Travel	-	-	-
-	416	-	Printing and publications	-	-	-
-	205,256	-	Repair and maintenance	-	-	-
-	83,982	-	Fees and dues	-	-	-
185,049	2,379,296	4,000,000	Professional services	7,000,000	-	-
185,049	2,761,553	4,000,000	Total materials and services	7,000,000	-	-
			Capital outlay			
90,537	1,658,689	-	Vehicles and equipment	-	-	-
-	-	46,800,000	Buildings and infrastructure	45,000,000	-	-
-	4,208,741	-	Land	-	-	-
90,537	5,867,430	46,800,000	Total capital outlay	45,000,000	-	-
275,586	8,628,983	50,800,000	Total expenditures	52,000,000	-	-

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Capital Projects (Bond) Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
13,152,417	-	387,000	Other uses			
-	-	30,123,000	Issuance/refunding of long-term debt	-	-	-
33,581,429	25,120,777	-	Contingency	11,664,000	-	-
46,733,846	25,120,777	30,510,000	Ending fund balance	-	-	-
\$ 47,009,432	\$ 33,749,760	\$ 81,310,000	Total other uses	11,664,000	-	-
			Total requirements	\$ 63,664,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Staff Computer Replacement Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ -	\$ -	\$ 50,000	Beginning fund balance	\$ -	\$ -	\$ -
			Other sources			
-	150,000	150,000	Transfers in	154,500	-	-
<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 200,000</u>	Total resources	<u>\$ 154,500</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ -	\$ -	\$ 150,000	Supplies	\$ 154,500	\$ -	\$ -
			Capital outlay			
-	150,000	-	Vehicles and equipment	-	-	-
			Other uses			
-	-	50,000	Contingency	-	-	-
<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 200,000</u>	Total requirements	<u>\$ 154,500</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Equipment Replacement Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ -	\$ 1,538,129	\$ 1,528,000	Beginning fund balance	\$ 1,670,000	\$ -	\$ -
-	-	35,000	Local revenue			
			Fees	35,000	-	-
1,633,752	250,000	597,659	Other sources			
			Transfers in	515,000	-	-
<u>\$ 1,633,752</u>	<u>\$ 1,788,129</u>	<u>\$ 2,160,659</u>	Total resources	<u>\$ 2,220,000</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 77,111	\$ 63,182	\$ 100,000	Supplies	\$ -	\$ -	\$ -
3,512	-	-	Repair and maintenance	-	-	-
-	3,232	-	Professional services	-	-	-
-	3,053	-	Other materials and services	-	-	-
<u>80,623</u>	<u>69,467</u>	<u>100,000</u>	Total materials and services	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay						
15,000	166,863	400,000	Vehicles and equipment	800,000	-	-
<u>95,623</u>	<u>236,330</u>	<u>500,000</u>	Total expenditures	<u>800,000</u>	<u>-</u>	<u>-</u>
Other uses						
-	-	1,660,659	Contingency	1,420,000	-	-
1,538,129	1,551,799	-	Ending fund balance	-	-	-
<u>1,538,129</u>	<u>1,551,799</u>	<u>1,660,659</u>	Total other uses	<u>1,420,000</u>	<u>-</u>	<u>-</u>
<u>\$ 1,633,752</u>	<u>\$ 1,788,129</u>	<u>\$ 2,160,659</u>	Total requirements	<u>\$ 2,220,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Lottery Bond Improvements Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 44,691	\$ 44,691	\$ -	Beginning fund balance			
			State revenue			
297,906	56,346	-	State grants and contracts			
\$ 342,597	\$ 101,037	\$ -	Total resources			
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ -	Wages and salaries			
-	-	-	Payroll taxes and benefits			
-	-	-	Total personnel services			
			Materials and services			
66,611	-	-	Supplies			
212,956	56,347	-	Repair and maintenance			
250	-	-	Professional services			
279,817	56,347	-	Total materials and services			
			Capital outlay			
18,089	-	-	Vehicles and equipment			
297,906	56,347	-	Total expenditures			
			Other uses			
-	44,690	-	Transfers out			
44,691	-	-	Ending fund balance			
44,691	44,690	-	Total other uses			
\$ 342,597	\$ 101,037	\$ -	Total requirements			

This fund was discontinued at June 30, 2016.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Major Maintenance Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 1,448,807	\$ 3,181,598	\$ 3,000,000	Beginning fund balance	\$ 3,100,000	\$ -	\$ -
-	-	-	Local revenue			
-	200	1,300,000	Local grants and contracts	928,342	-	-
-	200	1,300,000	Other local revenue	83,673	-	-
			Total revenue	1,012,015	-	-
			Other sources			
1,991,125	521,310	490,918	Transfers in	505,650	-	-
\$ 3,439,932	\$ 3,703,108	\$ 4,790,918	Total resources	\$ 4,617,665	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 10,462	\$ 86,289	\$ -	Supplies	\$ -	\$ -	\$ -
-	16	-	Printing and publications	-	-	-
65,445	154,886	300,000	Repair and maintenance	300,000	-	-
182,427	239,186	350,000	Professional services	205,650	-	-
258,334	480,377	650,000	Total materials and services	505,650	-	-
Capital outlay						
-	23,251	-	Vehicles and equipment	-	-	-
-	287,021	1,150,000	Buildings and infrastructure	1,150,000	-	-
-	310,272	1,150,000	Total capital outlay	1,150,000	-	-
258,334	790,649	1,800,000	Total expenditures	1,655,650	-	-
Other uses						
-	-	2,990,918	Contingency	2,962,015	-	-
3,181,598	2,912,459	-	Ending fund balance	-	-	-
\$ 3,439,932	\$ 3,703,108	\$ 4,790,918	Total requirements	\$ 4,617,665	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Proprietary Funds**

	<i>Enterprise Funds</i>			
	Bookstore Fund	Customized Training Fund	Internal Service Fund	2017-18 Budget
RESOURCES				
Beginning fund balance	\$ 1,230,000	\$ 600,000	\$ 90,000	\$ 1,920,000
Local revenue				
Sales of goods and services	2,006,100	-	360,000	2,366,100
Local grants and contracts	-	500,000	-	500,000
Other local revenue	6,000	-	-	6,000
Total revenue	<u>2,012,100</u>	<u>500,000</u>	<u>360,000</u>	<u>2,872,100</u>
Total resources	<u>\$ 3,242,100</u>	<u>\$ 1,100,000</u>	<u>\$ 450,000</u>	<u>\$ 4,792,100</u>
REQUIREMENTS				
Expenditures				
Personnel services				
Wages and salaries	\$ 329,068	\$ 387,051	\$ 62,902	\$ 779,021
Payroll taxes and benefits	146,559	160,446	27,056	334,061
Total personnel services	<u>475,627</u>	<u>547,497</u>	<u>89,958</u>	<u>1,113,082</u>
Materials and services				
Supplies	6,600	56,500	45,500	108,600
Travel	6,100	11,700	32,000	49,800
Training and staff development	2,200	10,000	-	12,200
Publicity and public relations	1,750	7,000	-	8,750
Printing and publications	4,600	3,500	-	8,100
Repair and maintenance	60,500	-	102,500	163,000
Utilities	13,800	400	-	14,200
Fees and dues	41,750	1,500	-	43,250
Professional services	7,350	47,000	-	54,350
Cost of goods sold	1,331,980	-	-	1,331,980
Other materials and services	1,200	-	-	1,200
Total materials and services	<u>1,477,830</u>	<u>137,600</u>	<u>180,000</u>	<u>1,795,430</u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Proprietary Funds**

	<i>Enterprise Funds</i>			
	Bookstore Fund	Customized Training Fund	Internal Service Fund	2017-18 Budget
Capital outlay				
Vehicles and equipment	22,000	-	34,513	56,513
Total expenditures	<u>1,975,457</u>	<u>685,097</u>	<u>304,471</u>	<u>2,965,025</u>
Other uses				
Transfers out	60,000	-	-	60,000
Contingency	456,643	414,903	145,529	1,017,075
Ending fund balance	750,000	-	-	750,000
Total other uses	<u>1,266,643</u>	<u>414,903</u>	<u>145,529</u>	<u>1,827,075</u>
Total requirements	<u><u>\$ 3,242,100</u></u>	<u><u>\$ 1,100,000</u></u>	<u><u>\$ 450,000</u></u>	<u><u>\$ 4,792,100</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Bookstore Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
			RESOURCES			
\$ 1,292,298	\$ 1,277,495	\$ 1,375,000	Beginning fund balance	\$ 1,230,000	\$ -	\$ -
			Local revenue			
2,183,373	2,017,447	2,173,000	Sales of goods and services	2,006,100	-	-
6,912	5,628	6,200	Other local revenue	6,000	-	-
2,190,285	2,023,075	2,179,200	Total revenue	2,012,100	-	-
\$ 3,482,583	\$ 3,300,570	\$ 3,554,200	Total resources	\$ 3,242,100	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 325,859	\$ 312,459	\$ 334,780	Wages and salaries	\$ 329,068	\$ -	\$ -
119,879	116,538	126,967	Payroll taxes and benefits	146,559	-	-
445,738	428,997	461,747	Total personnel services	475,627	-	-
			Materials and services			
12,011	4,515	9,700	Supplies	6,600	-	-
3,343	1,534	5,400	Travel	6,100	-	-
652	579	4,400	Training and staff development	2,200	-	-
1,811	1,325	1,850	Publicity and public relations	1,750	-	-
3,208	3,448	4,750	Printing and publications	4,600	-	-
40,666	44,264	57,000	Repair and maintenance	60,500	-	-
14,373	10,649	14,900	Utilities	13,800	-	-
34,477	36,571	36,700	Fees and dues	41,750	-	-
6,747	6,481	8,500	Professional services	7,350	-	-
1,571,353	1,453,214	1,481,225	Cost of goods sold	1,331,980	-	-
709	1,412	2,000	Other materials and services	1,200	-	-
1,689,350	1,563,992	1,626,425	Total materials and services	1,477,830	-	-

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Bookstore Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
-	-	25,000	Capital outlay			
2,135,088	1,992,989	2,113,172	Vehicles and equipment	22,000	-	-
			Total expenditures	1,975,457	-	-
			Other uses			
70,000	70,000	70,000	Transfers out	60,000	-	-
-	-	621,028	Contingency	456,643	-	-
1,277,495	1,237,581	750,000	Ending fund balance	750,000	-	-
1,347,495	1,307,581	1,441,028	Total other uses	1,266,643	-	-
\$ 3,482,583	\$ 3,300,570	\$ 3,554,200	Total requirements	\$ 3,242,100	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Technical Mechanical Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES					
\$ 19,012	\$ -	\$ -	<i>This fund was discontinued at June 30, 2015.</i>		
148,138	-	-			
\$ 167,150	\$ -	\$ -			
REQUIREMENTS					
Expenditures					
Personnel services					
18,127	-	\$ -	Wages and salaries		
11,574	-	-	Payroll taxes and benefits		
29,701	-	-	Total personnel services		
Materials and services					
-	-	-	Supplies		
-	-	-	Travel		
-	-	-	Training and staff development		
-	-	-	Repair and maintenance		
123,263	-	-	Cost of goods sold		
123,263	-	-	Total materials and services		
152,964	-	-	Total expenditures		
Other uses					
14,186	-	-	Transfers out		
-	-	-	Ending fund balance		
14,186	-	-	Total other uses		
\$ 167,150	\$ -	\$ -	Total requirements		

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Customized Training Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 316,338	\$ 417,442	\$ 150,000	Beginning fund balance	\$ 600,000	\$ -	\$ -
			Local revenue			
439,915	671,304	400,000	Local grants and contracts	500,000	-	-
\$ 756,253	\$ 1,088,746	\$ 550,000	Total resources	\$ 1,100,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
203,690	322,077	\$ 250,311	Wages and salaries	\$ 387,051	\$ -	\$ -
58,372	75,712	81,004	Payroll taxes and benefits	160,446	-	-
<u>262,062</u>	<u>397,789</u>	<u>331,315</u>	Total personnel services	<u>547,497</u>	<u>-</u>	<u>-</u>
			Materials and services			
57,546	96,496	56,000	Supplies	56,500	-	-
10,927	13,789	8,700	Travel	11,700	-	-
1,777	704	4,000	Training and staff development	10,000	-	-
109	3,236	2,700	Publicity and public relations	7,000	-	-
2,745	2,814	4,500	Printing and publications	3,500	-	-
-	290	-	Repair and maintenance	-	-	-
472	27	500	Utilities	400	-	-
551	1,889	1,500	Fees and dues	1,500	-	-
2,622	14,104	47,500	Professional services	47,000	-	-
<u>76,749</u>	<u>133,349</u>	<u>125,400</u>	Total materials and services	<u>137,600</u>	<u>-</u>	<u>-</u>
<u>338,811</u>	<u>531,138</u>	<u>456,715</u>	Total expenditures	<u>685,097</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	93,285	Contingency	414,903	-	-
417,442	557,608	-	Ending fund balance	-	-	-
417,442	557,608	93,285	Total other uses	414,903	-	-
\$ 756,253	\$ 1,088,746	\$ 550,000	Total requirements	\$ 1,100,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Internal Service Fund**

2014-15 Actual	2015-16 Actual	2016-17 Budget		2017-18 Proposed	2017-18 Approved	2017-18 Adopted
RESOURCES						
\$ 492,862	\$ 564,706	\$ 325,549	Beginning fund balance	\$ 90,000	\$ -	\$ -
			Local revenue			
283,909	252,221	317,000	Sales of goods and services	360,000	-	-
1,852	356	-	Other local revenue	-	-	-
285,761	252,577	317,000	Total revenue	360,000	-	-
\$ 778,623	\$ 817,283	\$ 642,549	Total resources	\$ 450,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 53,836	\$ 59,225	\$ 63,292	Wages and salaries	\$ 62,902	\$ -	\$ -
25,106	26,810	25,249	Payroll taxes and benefits	27,056	-	-
78,942	86,035	88,541	Total personnel services	89,958	-	-
			Materials and services			
28,435	33,142	44,000	Supplies	45,500	-	-
40,980	36,037	32,000	Travel	32,000	-	-
10	38	-	Printing and publications	-	-	-
64,839	87,056	86,000	Repair and maintenance	102,500	-	-
144	268	-	Fees and dues	-	-	-
567	11,959	-	Professional services	-	-	-
134,975	168,500	162,000	Total materials and services	180,000	-	-
			Capital outlay			
-	251,498	212,642	Vehicles and equipment	34,513	-	-
213,917	506,033	463,183	Total expenditures	304,471	-	-
			Other uses			
-	-	179,366	Contingency	145,529	-	-
564,706	311,250	-	Ending fund balance	-	-	-
564,706	311,250	179,366	Total other uses	145,529	-	-
\$ 778,623	\$ 817,283	\$ 642,549	Total requirements	\$ 450,000	\$ -	\$ -

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 18,319,593	\$ 6,566,368	
Less uncollectible and discounts at 5%	352,994	(328,318)	
Plus collection of prior years past due taxes and other taxes	3,014	79,000	
Interest on property taxes	101,982	30,000	
Property taxes expected to be collected to balance the budget	<u>\$ 18,777,583</u>	<u>\$ 6,347,050</u>	<u>\$ 25,124,633</u>

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2016-17	2017-18		
TUITION				General Fund
In state (in district and out of district border states)	\$ 90	\$ 93	per credit hour	
Out of state and international	257.00	266.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-course related services available to the general college community.	2.00	2.50	per credit hour	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.	4.50	5.50	per credit hour	Student Technology
College services fee	23.00	23.00	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
2017-18 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2016-17	2017-18		
COURSE FEES AND SPECIAL PROGRAM FEES					
10007	Automotive	20.00	25.00	per credit hour	Fee Fund AB-113, AB-133, AB-222, AB-224, and AB-226
10007	Automotive	30.00	40.00	per credit hour	ABR-142 and ABR-162
10007	Automotive	20.00	25.00	per credit hour	ABR-125, ABR-127, ABR-129, ABR-225, and ABR-227
10007	Automotive	145.00	170.00	per course	AM-130, AM-131, AM-133, AM-235, AM-243, AM-244
10007	Automotive	40.00	50.00	per course	AM-106
10007	Automotive	0.00 to 223.00	145.00	per course	AB-113, AB-133, AB-222, AB-224, AB-226, ABR-125, ABR-127, ABR-129, ABR-225, ABR-227
10026	Office of Education Partnerships	25.00 per course	10.00	per credit hour	HD-180
10029	English	30.00	60.00	per course	WR-246
10029	English	30.00	60.00	per course	WR-248
10055	Manufacturing	25.00	42.00	per credit hour	CDT-102, CDT-103, CDT-108A
10055	Manufacturing	30.00	42.00	per credit hour	CDT-160
10055	Manufacturing	25.00	42.00	per credit hour	CDT-223, CDT-224, CDT-225
10055	Manufacturing	30.00	35.00	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, DDT-257
10055	Manufacturing	30.00	42.00	per credit hour	MET-112, MET-170
10055	Manufacturing	40.00	45.00	per course	ESH-100
10055	Manufacturing	40.00	30.00	per course	ESH-101
10055	Manufacturing	35.00	42.00	per credit hour	MFG-103
10055	Manufacturing	30.00	42.00	per credit hour	MFG-104, MFG-105, MFG-106, MFG-107, MFG-109

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2016-17	2017-18				
10055	Manufacturing	35.00	42.00	per credit hour	MFG-110, MFG-111, MFG-112, MFG-113
10055	Manufacturing	30.00	42.00	per credit hour	MFG-123
10055	Manufacturing	75.00	42.00	per credit hour	MFG-130, MFG-131, MFG-132
10055	Manufacturing	30.00	42.00	per credit hour	MFG-133
10055	Manufacturing	45.00	42.00	per credit hour	MFG-140
10055	Manufacturing	-	42.00	per credit hour	MFG-149A
10055	Manufacturing	75.00	42.00	per credit hour	MFG-201, MFG-202, MFG-203, MFG-204, MFG-205, MFG-206
10055	Manufacturing	35.00	42.00	per credit hour	MFG-209
10055	Manufacturing	30.00	42.00	per credit hour	MFG-210
10055	Manufacturing	35.00	42.00	per credit hour	MFG-211
10055	Manufacturing	-	42.00	per credit hour	MFG-219
10055	Manufacturing	30.00	42.00	per credit hour	MFG-221
10055	Manufacturing	50.00	42.00	per credit hour	MFG-271, MFG-272, MFG-273
10055	Manufacturing	30.00	35.00	per credit hour	SM-136, SM-150, SM-160, SM-170, SM- 229, SM-280
10055	Manufacturing	50.00	55.00	per credit hour	AB-112, AB-123, AB-235, WLD-100, WLD- 102, WLD-103
10055	Manufacturing	35.00	55.00	per credit hour	WLD-110
10055	Manufacturing	50.00	55.00	per credit hour	WLD-111, WLD-111A, WLD-111B, WLD- 113, WLD-113A, WLD-113B, WLD-115, WLD-115A, WLD-115B
10055	Manufacturing	45.00	55.00	per credit hour	WLD-150
10055	Manufacturing	50.00	55.00	per course	WLD-200
10055	Manufacturing	45.00	55.00	per credit hour	WLD-203
10055	Manufacturing	50.00	55.00	per credit hour	WLD-210, WLD-211, WLD-212, WLD-213, WLD-215, WLD-230 WLD-250, WLD-251, WLD-252, WDL-261
10066	Science	350.00	385.00	per course	BI-165D
10085	Wildland Fire	-	450.00	per course	FRP-102

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2016-17	2017-18				
10085	Wildland Fire	50.00	25.00	per course	FRP-110
10085	Wildland Fire	50.00	25.00	per course	FRP-130
10085	Wildland Fire	50.00	20.00	per course	FRP-131
10085	Wildland Fire	-	25.00	per course	FRP-200
10085	Wildland Fire	-	25.00	per course	FRP-201
10085	Wildland Fire	-	30.00	per course	FRP-210
10085	Wildland Fire	-	40.00	per course	FRP-212
10085	Wildland Fire	-	25.00	per course	FRP-215
10085	Wildland Fire	-	30.00	per course	FRP-219
10085	Wildland Fire	50.00	25.00	per course	FRP-220
10085	Wildland Fire	50.00	25.00	per course	FRP-230
10085	Wildland Fire	50.00	20.00	per course	FRP-231
10085	Wildland Fire	-	25.00	per course	FRP-236
10085	Wildland Fire	-	20.00	per course	FRP-239
10085	Wildland Fire	-	20.00	per course	FRP-243
10085	Wildland Fire	-	25.00	per course	FRP-244
10085	Wildland Fire	-	20.00	per course	FRP-245
10085	Wildland Fire	-	40.00	per course	FRP-246
10085	Wildland Fire	-	25.00	per course	FRP-248
10085	Wildland Fire	50.00	25.00	per course	FRP-249
10085	Wildland Fire	-	30.00	per course	FRP-250
10085	Wildland Fire	50.00	25.00	per course	FRP-259
10085	Wildland Fire	-	25.00	per course	FRP-265
10085	Wildland Fire	50.00	20.00	per course	FRP-270
10085	Wildland Fire	125.00	50.00	per course	FRP-271
10085	Wildland Fire	-	20.00	per course	FRP-275
10085	Wildland Fire	-	30.00	per course	FRP-285
10085	Wildland Fire	75.00	25.00	per course	FRP-290
10085	Wildland Fire	100.00	25.00	per course	FRP-296
30095	Counseling	50.00	93.00	per course	FYE 101
30095	Counseling	50.00	75.00	per course	FYE 102 and FYE 103

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Transfers Between Funds**

		<u>Transfer out from:</u>			
		PERS			
	<u>Purpose</u>	<u>General Fund</u>	<u>Reserve Fund</u>	<u>Bookstore Fund</u>	<u>Total</u>
Transfer in to:					
General Fund	2	\$ -	\$ -	\$ 60,000	\$ 60,000
General Fund	3	-	500,000	-	500,000
Innovation Fund	1	250,000	-	-	250,000
Grants and Contracts Fund	4	115,600	-	-	115,600
Retirement Fund	1	620,000	-	-	620,000
Insurance Reserve Fund	1	50,000	-	-	50,000
Technology Infrastructure and Software Implementation Fund	5	2,700,000	-	-	2,700,000
Debt Service Fund:					
FFCO - Sheriffs precinct	7	1,050,000	-	-	1,050,000
Pension obligation bonds	6	1,750,000	-	-	1,750,000
Staff Computer Replacement Fund	1	154,500	-	-	154,500
Equipment Replacement Fund	1	515,000	-	-	515,000
Major Maintenance Fund	1	505,650	-	-	505,650
Total transfers		<u>\$ 7,710,750</u>	<u>\$ 500,000</u>	<u>\$ 60,000</u>	<u>\$ 8,270,750</u>

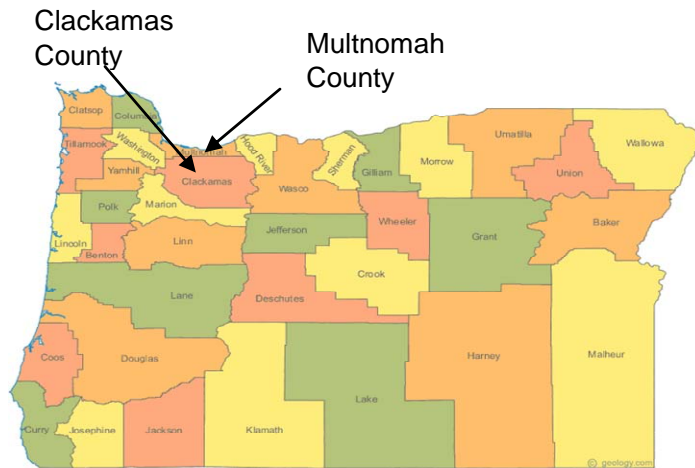
Purpose

- 1 The college sets aside operating funds annually for projects and purchases accounted for in these funds.
- 2 Support for indirect costs incurred by General Fund on behalf of the Bookstore such as utilities, accounting, custodial services, and facility repair and maintenance.
- 3 Use reserves to mitigate PERS rate increase.
- 4 Fund individual full-time faculty professional development.
- 5 The college developed a six-year financial forecast for information technology in spring 2017. This transfer sets aside money to pay for the scheduled replacement of the data center and technology infrastructure, and for replacement and upgrades to College-wide software system.
- 6 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 reserves are available to subsidize the self-assessment rate in future years.
- 7 Provide resources to pay off Full Faith and Credit Obligations at the call date of June 1, 2019.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Statistical Section**

Geography

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



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

History

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

County Snapshot

- Average Temperatures: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,879 sq. mi.
- Population (2015 estimate): 401,515
- Annual Precipitation: 48.40"
- 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 1,946,000 people, 48% of Oregon's total population of 4,093,000.

**CLACKAMAS COMMUNITY COLLEGE
2017-18 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 unemployment rates follow.

	February 2017	February 2016
US	4.7%	4.9%
Oregon	4.0%	4.9%
Portland-Vancouver-Hillsboro MSA	3.5%	4.3%
Clackamas County	3.4%	4.3%

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
2016-17	34.4	4.9%	46.4	13.0%
2015-16	32.8	4.7%	41.1	10.7%
2014-15	31.4	4.9%	37.1	11.0%
2013-14	29.9	4.1%	33.4	5.2%
2012-13	28.7	2.0%	31.8	-3.6%

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 2014-15 follows.

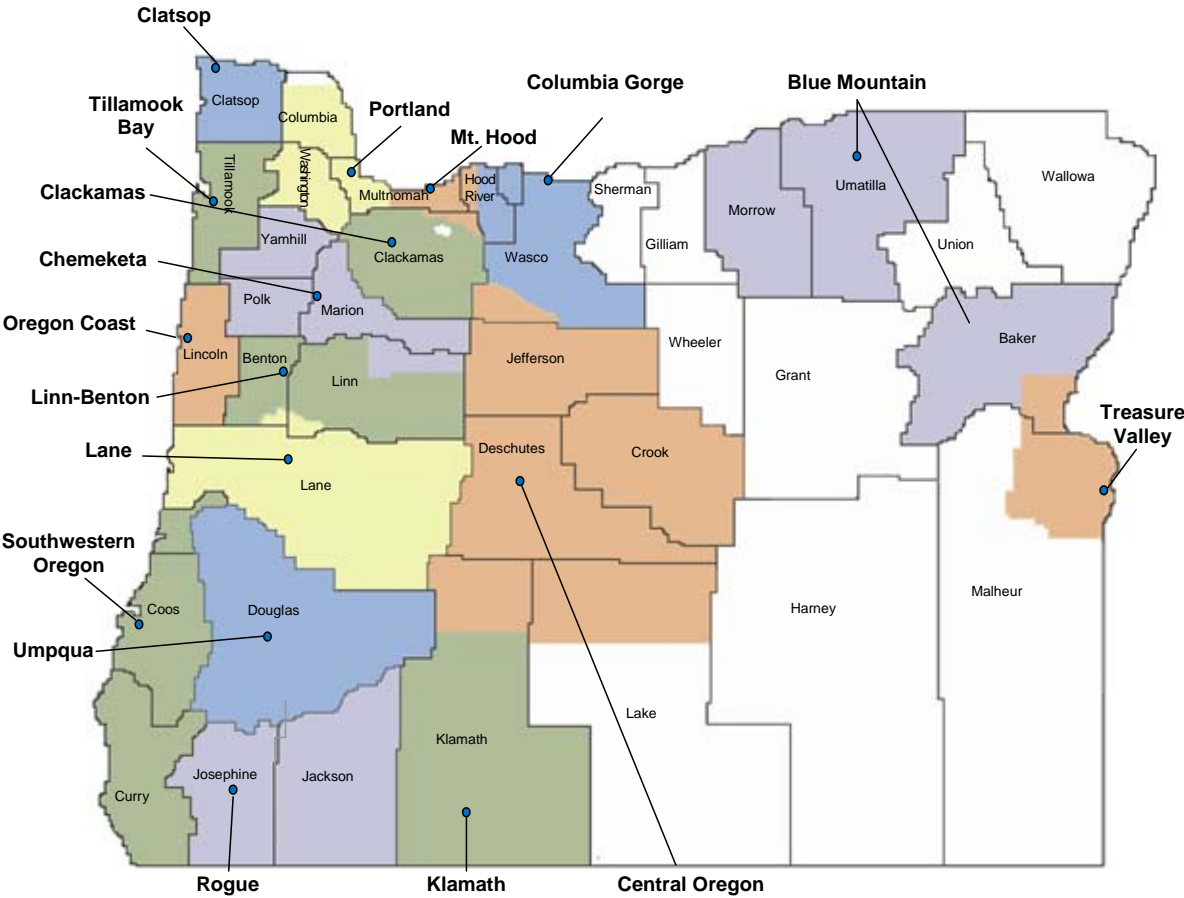
<u>Community College Name and Location</u>	<u>Portland MSA</u>	<u>Other Areas</u>	<u>Total Enrollment</u>
Portland (Portland)	26,363		
Chemeketa (Salem)		10,978	
Lane (Eugene)		8,884	
Mount Hood (Gresham)	7,951		
Clackamas (Oregon City)	6,917		
Linn Benton (Albany)		5,817	
Central Oregon (Bend)		5,112	
Rogue (Grants Pass)		4,547	
Other, less than 3,000 each		13,943	
Total	<u><u>41,231</u></u>	<u><u>49,281</u></u>	90,511

% all community colleges 46% 54%

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

**CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Statistical Section**

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Glossary

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

ABE: Adult basic education.

ABS: Adult basic skills.

ACC: Advanced college credit.

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

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

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

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

AHS: Adult high school.

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

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

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

ASG: Associated Student Government.

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

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

BAG: Budget advisory group.

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

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

Bonds: Long-term debt.

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

Budget law: Oregon Revised Statutes Chapter 294.

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

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

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

CCC: Clackamas Community College.

CCSSE: Community College Survey of Student Engagement.

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Glossary

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

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

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

CEU: Continuing education unit.

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

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

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

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

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

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

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

CPR: Curriculum, Planning and Research, a division of Instruction and Student Services.

CTE: Career and Technical Education.

CTEHS: Career and Technical Education high school.

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

ESL: English as a Second Language.

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

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

Fiscal year: July 1 to June 30.

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

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

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

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

FTF: Full-time faculty.

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

CLACKAMAS COMMUNITY COLLEGE
2017-18 BUDGET
Glossary

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.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

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

NCRC: National career readiness certificate.

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

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

OJT: On-the-job training.

OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

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

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

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

PTF: Part-time faculty.

Requirements: How available spendable resources were used.

Resources: Amounts available for expenditure.

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.

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Glossary

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.

WICCO: Workforce Investment Council of Clackamas County.

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.

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