

Proposed Budget 2019-20

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2019-20 BUDGET

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Table of Contents

	<u>Page</u>		<u>Page</u>
College Overview		Funds (continued)	
College Overview	5	Special Revenue Funds (continued)	
Budget Committee	6	Intramurals and Athletics Fund	113
Organization Chart	7	Student Life and Leadership Fund	114
Financial Summary		Computer Lab Fund	116
Budget Message	11	Student Financial Aid Fund	117
Budget in Total	14	Grants and Contracts Fund	118
Budget by Fund Type	16	Retirement Fund	120
Appropriations	18	Insurance Reserve Fund	121
Budget by Function	20	PERS Reserve Fund	122
Budget Analysis	22	Technology Infrastructure & Software Implementation Fund ..	123
Planning and Policies		Debt Service Fund	124
Planning and Assessment	41	Debt Service Fund by Debt Issue	125
Financial Planning and Budgeting	53	Description of Long-Term Debt	126
Budget Law, Format, and Financial Policies	57	Debt Service Expenditures to Maturity	128
Budget Calendar	63	Debt Limitation	132
Personnel		Capital Projects Funds	134
Personnel FTEs	69	Capital Projects (Bond) Fund	136
Salaries of Employees	76	Staff Computer Replacement Fund	138
Budgetary Organization Charts	78	Equipment Replacement Fund	139
Funds		Major Maintenance Fund	140
Fund Descriptions	93	Proprietary Funds	142
General Fund	98	Bookstore Fund	144
General and Fee Fund Expenditures by Department	100	Customized Training Fund	146
Special Revenue Funds	104	Internal Service Fund	147
Fee Fund	108	Appendices	
Innovation Fund	110	Property Tax Levies	151
Student Technology Fund	112	Tuition and Fees	152
		Transfers Between Funds	154
		Statistical Section	155
		Glossary	158

COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
College Overview

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

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

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

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

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

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

Community colleges serve diverse populations ranging from high school students to senior citizens. Clackamas enrolled 25,456 students in the 2017-18 fiscal year, with a full time equivalence of 6,610. The college employs about 392 full time and 600 part time staff.

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

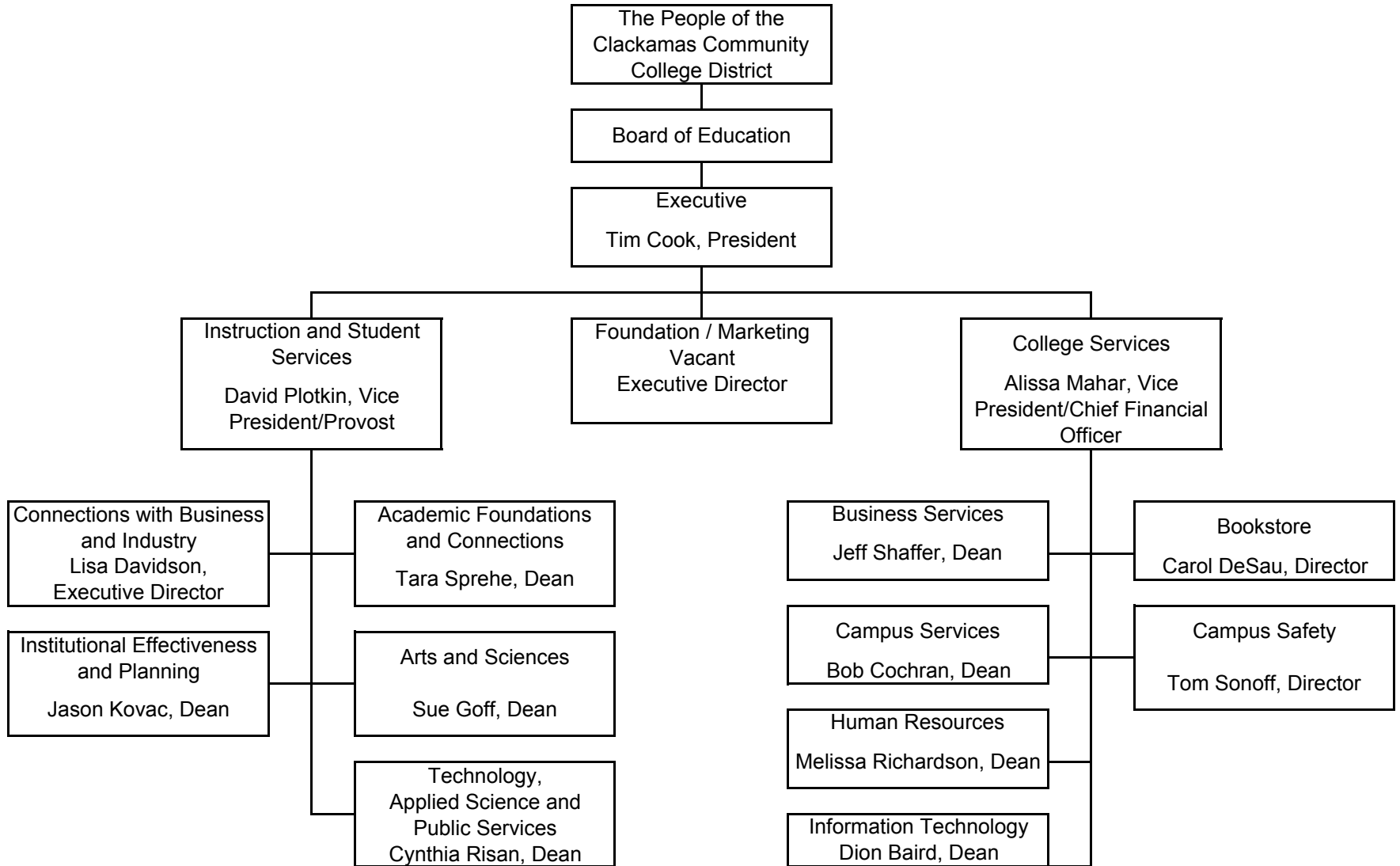
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$574,000 in scholarships for the 2017-18 academic year.

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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	John Fox	June 30, 2020
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2021	Tiffany Shireman	June 30, 2019
Zone 3 Gladstone area	Dave Hunt	June 30, 2021	Wade Byers	June 30, 2019
Zone 4 Oregon City area	Chris Groener Chair	June 30, 2019	Christine Didway	June 30, 2021
Zone 5 West Linn & Wilsonville Area	Betty Reynolds	June 30, 2019	David Davis	June 30, 2020
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2021	Jamie Damon	June 30, 2020
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2021	Andrey Chernishov	June 30, 2021

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Organization Chart**



This page intentionally left blank.

FINANCIAL SUMMARY

This page intentionally left blank.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Message

April 24, 2019

Dear Colleagues:

Clackamas Community College has aligned its assessment, planning and budgeting for multiple years now. That work has been instrumental for the budget development process. Departments have completed their assessment of program learning and service outcomes, and potential gaps were documented for consideration. Given the timing of the determination and approval of the state budget, CCC will likely need to update our budget prior to adoption in June with any needed programmatic and service area adjustments.

The budget process we have been using for the last 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.

Another significant impact on our financial position is the Public Employee Retirement System (PERS). While the state is advancing concepts to help address the PERS unfunded actuarial liability (UAL), none of those measures will completely address the UAL, and the PERS rate increases aren't expected to stabilize until 2024-25. CCC doesn't anticipate PERS rate relief until 2034-35.

This budget is being recommended while the 2019 legislature remains in session. We assume a \$590.6 million appropriation to the Community College Support Fund (CCSF). CCC will be closely monitoring the work of the Ways and Means Committee, as well as a potential future investment package expected to go to the voters in May of 2020. While the investment package does not specifically name community colleges as a beneficiary of the measure, there is potential that the funding of K-12 schools through the investment package will free up funds for community colleges. However, CCC would not realize any positive outcomes from that measure for more than a year.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Message

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 allocating some of our available reserves, monitoring the current fiscal position and preparing for measures that might be needed to respond to either positive or negative outcomes in future legislative appropriations.

BUDGET CHANGES FOR 2019-20

The underlying revenue and expenditure picture shows ongoing revenue that is projected to be up, but continues to be outpaced by increased, ongoing expenses for the 2019-20 fiscal year and going forward in the forecast. We also project a net negative impact to our ending fund balance for the current 2018-19 fiscal year due to operating in a projected \$1.4 million deficit.

A. Using Available Reserves

This year, the Board of Education reaffirmed its policy that General Fund ending balance be no less than 10 percent of revenue; however, they were willing to approve a technical accounting adjustment related to the 8th CCSF payment, which provided approximately \$4 million to address the projected budget gap. Given the instability of income tax receipts, which is Oregon's main source of revenue, and the volatility of PERS) returns, it's important we maintain at least 10 percent in our ending fund balance. In order to utilize reserves in tough times, we have to build them in better times.

B. Revenue

General Fund budgeted revenue is up about \$1.8 million for 2019-20. The change in the CCSF, from \$570 to \$590.6 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 \$100 to \$103 per credit hour – adds \$400,000 of General Fund revenue for 2019-20. This change in tuition keeps CCC amongst the lowest community colleges in Oregon.

There are no increases to universal student fees for Fiscal Year 2019-20.

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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. Tim Cook
President

Alissa Mahar
Vice President, College Services

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget in Total**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 59,406,007	\$ 96,546,981	\$ 80,200,106	Beginning fund balance	\$ 52,958,810	\$ -	\$ -
State revenue						
14,279,231	16,032,422	16,205,295	State community college support	16,844,354	-	-
1,302,378	296,883	10,502,000	State grants and contracts	19,762,950	-	-
2,876,792	3,052,944	1,800,000	State student financial aid	1,500,000	-	-
Local revenue						
23,933,177	25,093,081	26,049,688	Property taxes	26,825,168	-	-
14,480,077	13,849,751	15,299,702	Tuition	14,852,294	-	-
5,789,402	6,108,606	5,694,083	Fees	5,920,739	-	-
2,209,954	2,158,879	2,111,850	Sales of goods and services	450,628	-	-
1,873,955	2,479,860	1,837,567	Local grants and contracts	2,064,194	-	-
964,588	932,937	900,000	Local student financial aid	900,000	-	-
4,554,868	4,975,111	6,012,337	Other local revenue	5,533,901	-	-
Federal revenue						
2,769,275	3,193,249	6,500,000	Federal grants and contracts	8,500,000	-	-
7,523,843	7,260,117	7,735,495	Federal student financial aid	7,338,785	-	-
17,439	2,366	20,073	Other federal revenue	20,278	-	-
<u>82,574,979</u>	<u>85,436,206</u>	<u>100,668,090</u>	Total revenue	<u>110,513,291</u>	<u>-</u>	<u>-</u>
Other sources						
5,299,211	5,232,750	2,347,740	Transfers in	1,985,600	-	-
10,926	13,177	-	Sale of fixed assets	-	-	-
44,997,901	-	-	Proceeds from long-term debt	-	-	-
<u>50,308,038</u>	<u>5,245,927</u>	<u>2,347,740</u>	Total other sources	<u>1,985,600</u>	<u>-</u>	<u>-</u>
<u>\$ 192,289,024</u>	<u>\$ 187,229,114</u>	<u>\$ 183,215,936</u>	Total resources	<u>\$ 165,457,701</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 33,322,868	\$ 34,769,104	\$ 39,322,818	Wages and salaries	\$ 41,304,723	\$ -	\$ -
12,814,273	14,827,080	17,867,311	Payroll taxes and benefits	20,195,453	-	-
185,627	124,714	159,700	Retiree stipend	219,800	-	-
<u>46,322,768</u>	<u>49,720,898</u>	<u>57,349,829</u>	Total personnel services	<u>61,719,976</u>	<u>-</u>	<u>-</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget in Total

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			Materials and services			
2,570,629	3,688,621	2,653,675	Supplies	3,322,272	-	-
456,873	505,881	633,341	Travel	622,407	-	-
370,698	485,745	615,285	Training and staff development	624,068	-	-
145,468	187,536	219,349	Publicity and public relations	313,196	-	-
449,857	525,688	482,761	Printing and publications	465,845	-	-
2,388,628	2,636,502	2,752,973	Repair and maintenance	2,683,436	-	-
1,699,854	1,777,867	1,887,107	Utilities	1,921,921	-	-
609,678	668,027	569,260	Fees and dues	541,953	-	-
410,642	373,211	415,970	Insurance	420,000	-	-
7,828,529	5,827,055	11,551,625	Professional services	9,835,576	-	-
1,431,923	1,457,638	1,251,975	Cost of goods sold	140,000	-	-
11,196,151	11,104,309	10,300,904	Student financial aid	9,978,594	-	-
1,002,388	806,058	900,000	WIA payments for student expenses	800,000	-	-
1,082,094	821,443	848,427	Other materials and services	900,779	-	-
<u>31,643,412</u>	<u>30,865,581</u>	<u>35,082,652</u>	Total materials and services	<u>32,570,047</u>	<u>-</u>	<u>-</u>
			Capital outlay			
1,270,356	1,107,562	831,000	Vehicles and equipment	1,322,800	-	-
85,779	58,656	100,000	Library collection	100,000	-	-
10,201,349	26,659,290	39,500,000	Buildings and infrastructure	32,556,800	-	-
-	-	-	Land	-	-	-
<u>11,557,484</u>	<u>27,825,508</u>	<u>40,431,000</u>	Total capital outlay	<u>33,979,600</u>	<u>-</u>	<u>-</u>
			Debt service			
5,715,000	5,630,000	7,290,000	Principal	6,755,000	-	-
2,905,151	3,623,671	3,341,632	Interest	2,990,452	-	-
<u>8,620,151</u>	<u>9,253,671</u>	<u>10,631,632</u>	Total debt service	<u>9,745,452</u>	<u>-</u>	<u>-</u>
<u>98,143,815</u>	<u>117,665,658</u>	<u>143,495,113</u>	Total expenditures	<u>138,015,075</u>	<u>-</u>	<u>-</u>
			Other uses			
(7,700,983)	-	-	Issuance/refunding of long-term debt	-	-	-
5,299,211	7,932,750	2,347,740	Transfers out	1,985,600	-	-
-	-	33,538,691	Contingency	21,992,778	-	-
96,546,981	61,630,706	3,834,392	Ending fund balance	3,464,248	-	-
<u>94,145,209</u>	<u>69,563,456</u>	<u>39,720,823</u>	Total other uses	<u>27,442,626</u>	<u>-</u>	<u>-</u>
<u>\$ 192,289,024</u>	<u>\$ 187,229,114</u>	<u>\$ 183,215,936</u>	Total requirements	<u>\$ 165,457,701</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2019-20 Budget
RESOURCES						
Beginning fund balance	\$ 9,009,000	\$ 12,908,574	\$ 4,766,236	\$ 24,675,000	\$ 1,600,000	\$ 52,958,810
State revenue						
State community college support	16,844,354	-	-	-	-	16,844,354
State grants and contracts	-	500,000	-	19,262,950	-	19,762,950
State student financial aid	-	1,500,000	-	-	-	1,500,000
Local revenue						
Property taxes	20,325,715	-	6,499,453	-	-	26,825,168
Tuition	14,852,294	-	-	-	-	14,852,294
Fees	1,402,643	4,483,096	-	35,000	-	5,920,739
Sales of goods and services	-	52,000	-	-	398,628	450,628
Local grants and contracts	457,794	1,106,400	-	-	500,000	2,064,194
Local student financial aid	-	900,000	-	-	-	900,000
Other local revenue	774,000	1,419,000	2,386,974	200,000	753,927	5,533,901
Federal revenue						
Federal grants and contracts	-	8,500,000	-	-	-	8,500,000
Federal student financial aid	-	7,338,785	-	-	-	7,338,785
Other federal revenue	-	20,278	-	-	-	20,278
Total revenue	<u>54,656,800</u>	<u>25,819,559</u>	<u>8,886,427</u>	<u>19,497,950</u>	<u>1,652,555</u>	<u>110,513,291</u>
Other sources						
Transfers in	150,000	985,600	-	850,000	-	1,985,600
Sale of fixed assets	-	-	-	-	-	-
Total other sources	<u>150,000</u>	<u>985,600</u>	<u>-</u>	<u>850,000</u>	<u>-</u>	<u>1,985,600</u>
Total resources	<u>\$ 63,815,800</u>	<u>\$ 39,713,733</u>	<u>\$ 13,652,663</u>	<u>\$ 45,022,950</u>	<u>\$ 3,252,555</u>	<u>\$ 165,457,701</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 32,498,299	\$ 7,957,782	\$ -	\$ 114,768	\$ 733,874	\$ 41,304,723
Payroll taxes and benefits	15,881,774	3,861,248	-	156,816	295,615	20,195,453
Retiree stipend	-	219,800	-	-	-	219,800
Total personnel services	<u>48,380,073</u>	<u>12,038,830</u>	<u>-</u>	<u>271,584</u>	<u>1,029,489</u>	<u>61,719,976</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2019-20 Budget
Materials and services						
Supplies	843,893	2,170,579	-	195,000	112,800	3,322,272
Travel	260,457	286,950	-	-	75,000	622,407
Training and staff development	426,868	188,200	-	-	9,000	624,068
Publicity and public relations	251,746	36,450	-	-	25,000	313,196
Printing and publications	315,915	144,430	-	-	5,500	465,845
Repair and maintenance	1,895,861	366,000	-	300,000	121,575	2,683,436
Utilities	1,909,921	11,600	-	-	400	1,921,921
Fees and dues	503,953	37,000	-	-	1,000	541,953
Insurance	375,000	45,000	-	-	-	420,000
Professional services	1,412,655	613,702	-	7,764,200	45,019	9,835,576
Cost of goods sold	-	140,000	-	-	-	140,000
Student financial aid	12,318	9,966,276	-	-	-	9,978,594
WIA payments for student expenses	-	800,000	-	-	-	800,000
Other materials and services	380,677	520,102	-	-	-	900,779
Total materials and services	8,589,264	15,326,289	-	8,259,200	395,294	32,570,047
Capital outlay						
Vehicles and equipment	40,000	205,000	-	975,000	102,800	1,322,800
Library collection	80,000	20,000	-	-	-	100,000
Buildings and infrastructure	-	500,000	-	32,056,800	-	32,556,800
Total capital outlay	120,000	725,000	-	33,031,800	102,800	33,979,600
Debt service						
Principal	-	-	6,755,000	-	-	6,755,000
Interest	-	-	2,990,452	-	-	2,990,452
Total debt service	-	-	9,745,452	-	-	9,745,452
Total expenditures	57,089,337	28,090,119	9,745,452	41,562,584	1,527,583	138,015,075
Other uses						
Transfers out	1,835,600	-	-	-	150,000	1,985,600
Contingency	4,890,863	9,109,366	3,707,211	3,460,366	824,972	21,992,778
Ending fund balance	-	2,514,248	200,000	-	750,000	3,464,248
Total other uses	6,726,463	11,623,614	3,907,211	3,460,366	1,724,972	27,442,626
Total requirements	\$ 63,815,800	\$ 39,713,733	\$ 13,652,663	\$ 45,022,950	\$ 3,252,555	\$ 165,457,701

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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	\$ 48,380,073	\$ 8,589,264	\$ 120,000	\$ -	\$ 1,835,600
Special Revenue Funds					
Unrestricted operations	3,123,868	1,661,013	5,000	-	-
Student technology & general student fees	615,987	935,500	-	-	-
Externally restricted	7,279,223	12,229,776	220,000	-	-
Reserve funds	1,019,752	500,000	500,000	-	-
Debt Service Fund	-	-	-	9,745,452	-
Capital Projects Funds					
Restricted	271,584	7,564,200	30,256,800	-	-
Unrestricted	-	695,000	2,775,000	-	-
Proprietary Funds					
Enterprise funds	924,133	179,794	-	-	150,000
Internal service fund	105,356	215,500	102,800	-	-
Total appropriations	<u>\$ 61,719,976</u>	<u>\$ 32,570,047</u>	<u>\$ 33,979,600</u>	<u>\$ 9,745,452</u>	<u>\$ 1,985,600</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Proposed Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 4,890,863	\$ 63,815,800	\$ -	\$ 63,815,800
Special Revenue Funds				
Unrestricted operations	1,768,901	6,558,782	-	6,558,782
Student technology & general student fees	448,401	1,999,888	500,000	2,499,888
Externally restricted	2,191,064	21,920,063	-	21,920,063
Reserve funds	4,701,000	6,720,752	2,014,248	8,735,000
Debt Service Fund	3,707,211	13,452,663	200,000	13,652,663
Capital Projects Funds				
Restricted	1,370,366	39,462,950	-	39,462,950
Unrestricted	2,090,000	5,560,000	-	5,560,000
Proprietary Funds				
Enterprise funds	650,000	1,903,927	750,000	2,653,927
Internal service fund	174,972	598,628	-	598,628
Total appropriations	<u>\$ 21,992,778</u>	<u>\$ 161,993,453</u>	<u>\$ 3,464,248</u>	<u>\$ 165,457,701</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget by Function

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

	Instruction	Instructional Support	Student Services	Student Loans and Financial Aid	College Support Services	Facilities Acquisition & Construction
General Fund	\$ 26,119,948	\$ 5,149,757	\$ 6,827,127	\$ -	\$ 18,992,505	\$ -
Special Revenue Funds						
Fee Fund	3,583,012	183,112	102,514	-	92,221	-
Innovation Fund	52,073	328,076	109,621	-	339,252	-
Student Technology Fund	-	-	-	-	969,667	-
Intramurals and Athletics Fund	-	-	392,216	-	-	-
Student Life and Leadership Fund	-	-	131,084	-	-	-
Computer Lab Fund	-	58,520	-	-	-	-
Student Financial Aid Fund	-	-	-	9,728,999	-	-
Grants and Contracts Fund	3,500,000	4,800,000	1,000,000	-	700,000	-
Retirement Fund	-	-	-	-	834,000	-
Insurance Reserve Fund	-	-	-	-	300,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	885,752	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	38,092,584
Staff Computer Replacement Fund	71,000	12,000	14,000	-	23,000	-
Equipment Replacement Fund	945,000	21,000	21,000	-	63,000	-
Major Maintenance Fund	-	-	-	-	-	2,300,000
Proprietary Funds						
Bookstore Fund	-	-	303,927	-	-	-
Customized Training Fund	800,000	-	-	-	-	-
Internal Service Fund	-	-	-	-	423,656	-
Total	\$ 35,071,033	\$ 10,552,465	\$ 8,901,489	\$ 9,728,999	\$ 23,623,053	\$ 40,392,584

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget by Function

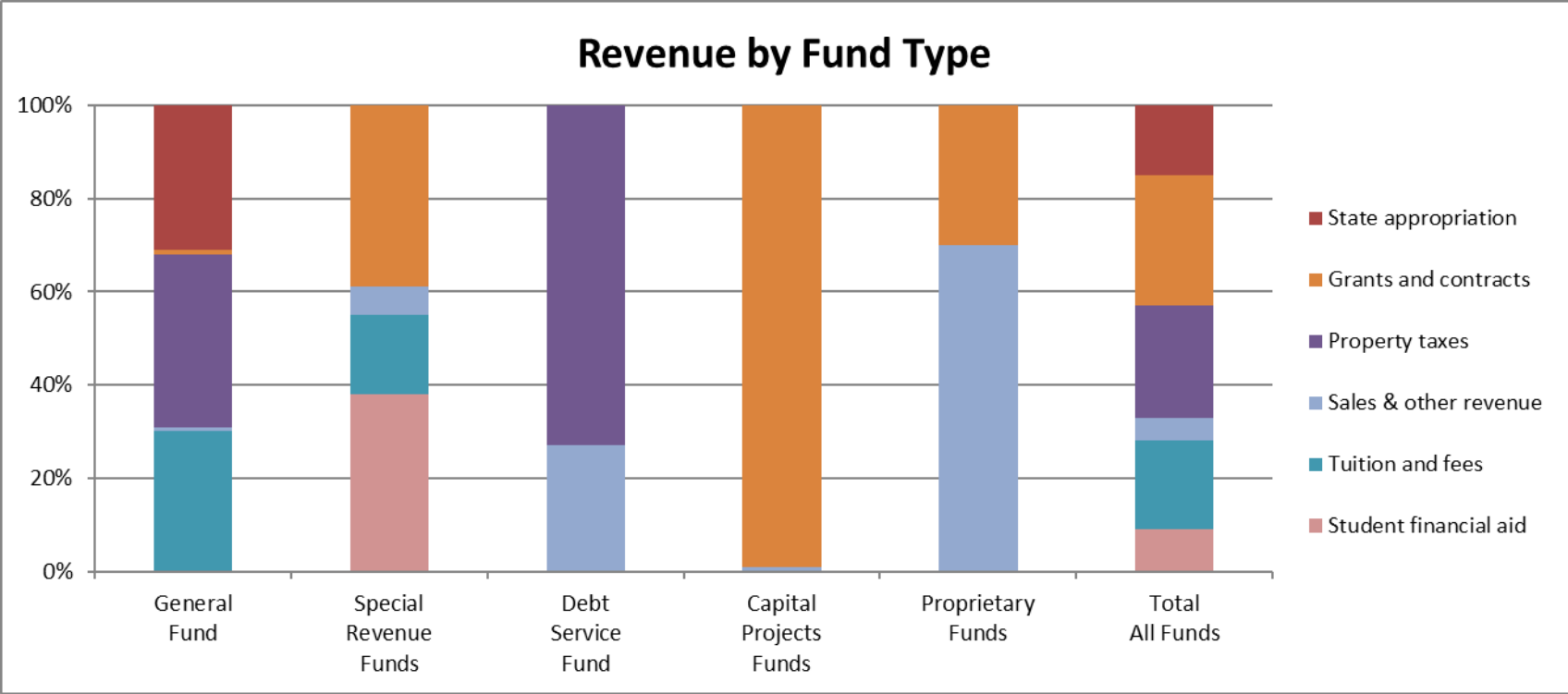
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,835,600	\$ 4,890,863	\$ 63,815,800	\$ -	\$ 63,815,800
Special Revenue Funds						
Fee Fund	-	-	1,682,923	5,643,782	-	5,643,782
Innovation Fund	-	-	85,978	915,000	-	915,000
Student Technology Fund	-	-	276,542	1,246,209	500,000	1,746,209
Intramurals and Athletics Fund	-	-	11,067	403,283	-	403,283
Student Life and Leadership Fund	-	-	45,546	176,630	-	176,630
Computer Lab Fund	-	-	115,246	173,766	-	173,766
Student Financial Aid Fund	-	-	191,064	9,920,063	-	9,920,063
Grants and Contracts Fund	-	-	2,000,000	12,000,000	-	12,000,000
Retirement Fund	-	-	1,606,000	2,440,000	-	2,440,000
Insurance Reserve Fund	-	-	95,000	395,000	-	395,000
PERS Reserve Fund	-	-	3,000,000	3,000,000	-	3,000,000
Technology Infrastructure & Software Implementation Fund	-	-	-	885,752	2,014,248	2,900,000
Debt Service Fund	9,745,452	-	3,707,211	13,452,663	200,000	13,652,663
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	1,370,366	39,462,950	-	39,462,950
Staff Computer Replacement Fund	-	-	5,000	125,000	-	125,000
Equipment Replacement Fund	-	-	1,085,000	2,135,000	-	2,135,000
Major Maintenance Fund	-	-	1,000,000	3,300,000	-	3,300,000
Proprietary Funds						
Bookstore Fund	-	150,000	250,000	703,927	750,000	1,453,927
Customized Training Fund	-	-	400,000	1,200,000	-	1,200,000
Internal Service Fund	-	-	174,972	598,628	-	598,628
Total	\$ 9,745,452	\$ 1,985,600	\$ 21,992,778	\$ 161,993,453	\$ 3,464,248	\$ 165,457,701

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**

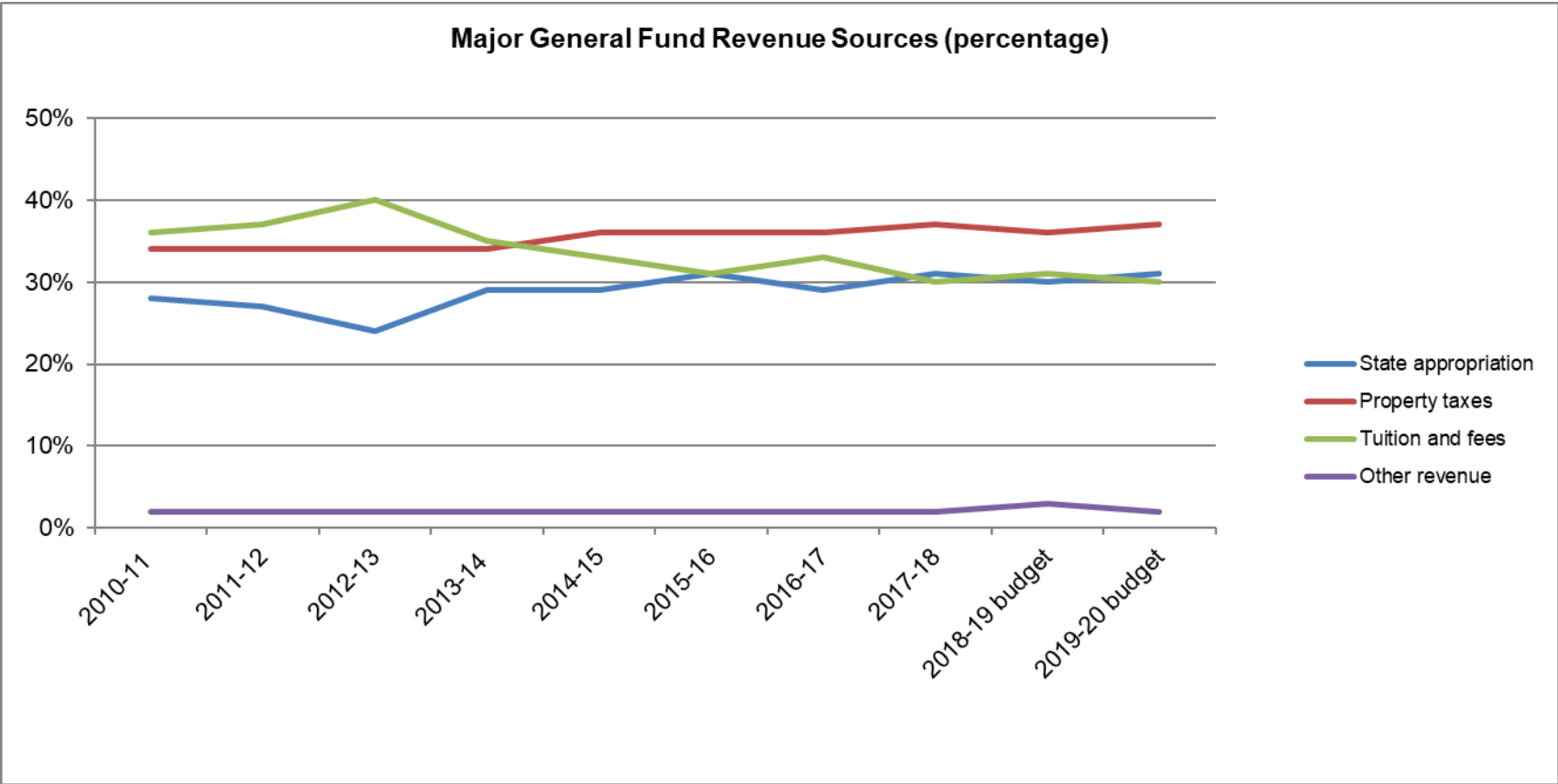
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



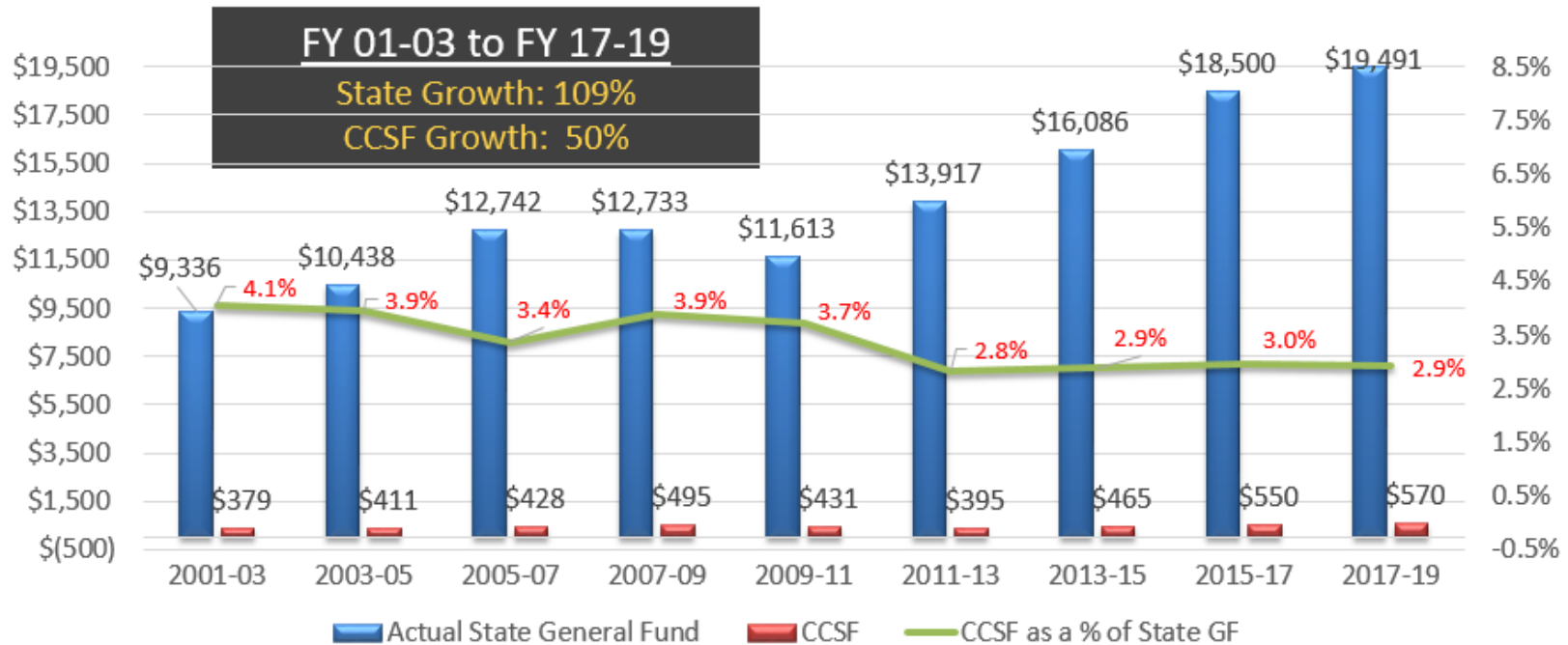
**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2019-20 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 State General Fund revenues, 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 2001-03 biennium, the CCSF was 4.1% of state general fund appropriations; for 2017-19, it was 2.9%. Further, increases in the CCSF do not necessarily increase revenue for Clackamas. From 2013-15 to 2015-17, the CCSF regained recession losses, increasing nearly 20%. In those same years, the college's state appropriation increased just 12%. Clackamas's enrollment was steady at about 7.5 % of the total for all community colleges, so the flat appropriation was due to an equalization formula in which the high property tax collection rate for Clackamas County gets spread to the other 16 community colleges.

CLACKAMAS COMMUNITY COLLEGE
2019-20 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.

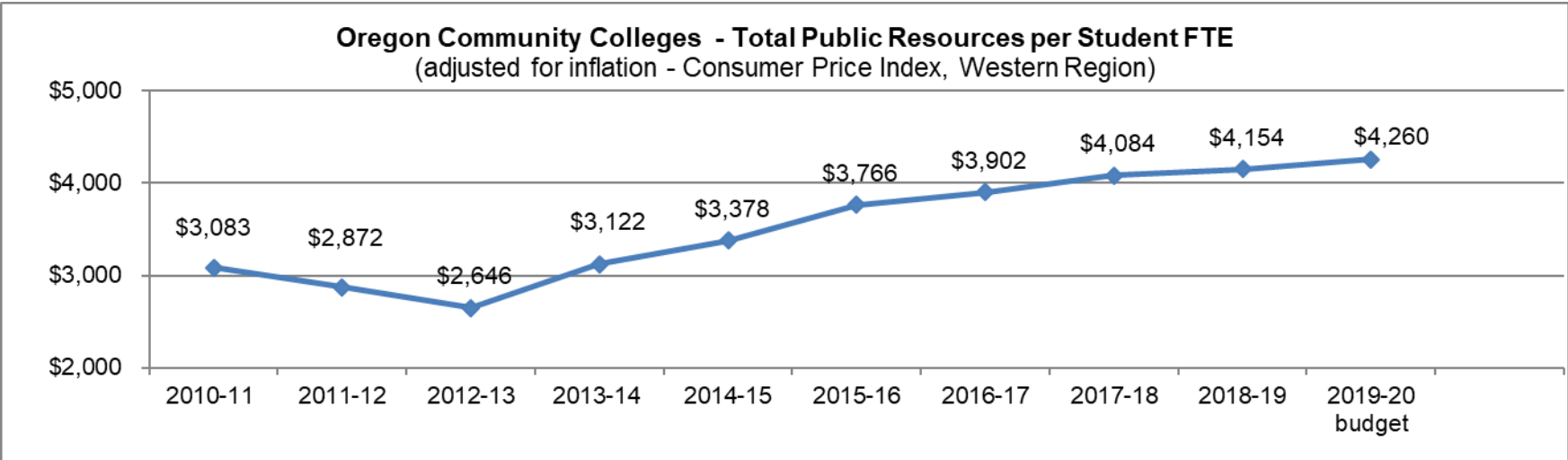
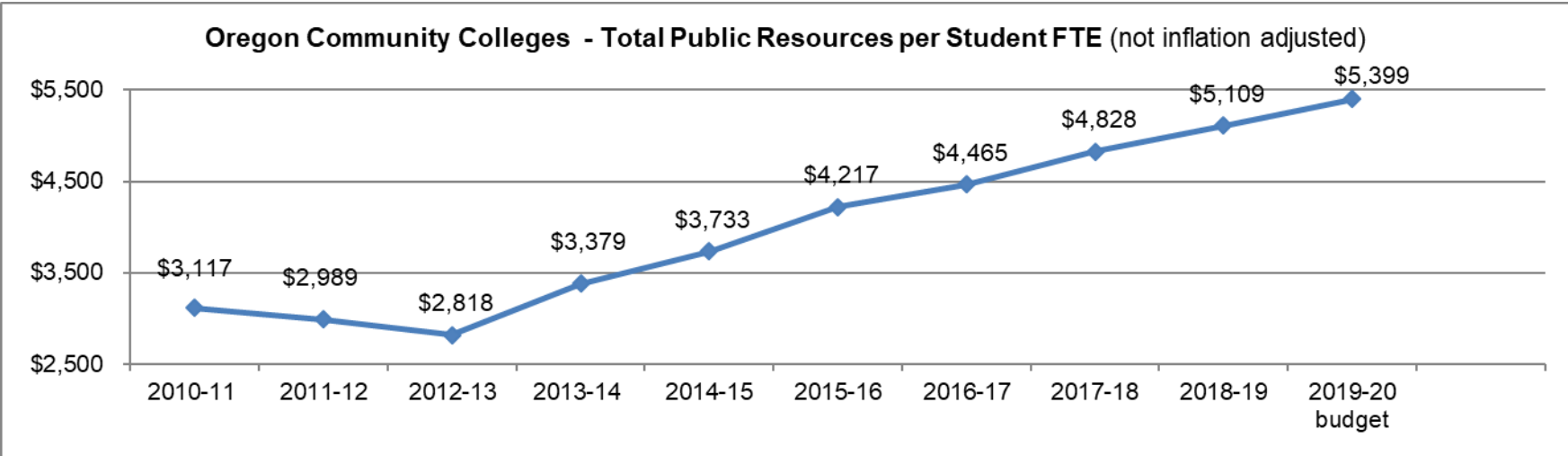
A cap on the amount of state appropriation allocated to each college essentially eliminates state appropriation payment for enrollment increases above a certain percentage. This was implemented during the great recession, when statewide enrollment growth resulted in less state funding per student FTE 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 very similar to ten year ago. The cost of higher education continues to shift from state and local public funding to financial aid and private sources

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**

Property Taxes

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

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

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

Property tax revenue follows.

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
General Fund	\$16,977,596	17,802,732	\$18,603,232	\$19,441,028	\$20,325,715
Change in assessed value	4.7%	4.9%	4.9%	4.6%	4.5%
Debt Service Fund	\$ 5,875,663	\$ 6,130,445	\$ 6,489,849	\$ 6,608,660	\$ 6,499,453

CLACKAMAS COMMUNITY COLLEGE
2019-20 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			
2019-20 budget	\$103	\$ 3	3%	6,237	-	0%		
2018-19 budget	100	7	8%	6,237	(287)	-4%		
2017-18	93	3	3%	6,524	(537)	-8%	25,456	3.9
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6
2013-14	84	5	6%	7,249	(742)	-9%	27,235	3.8
2012-13	79	2	3%	7,991	(537)	-6%	30,375	3.8
2011-12	77	3	4%	8,528	(233)	-3%	35,191	4.1
2010-11	74	2	3%	8,761	(73)	-1%	36,163	4.1
2009-10	72	8	13%	8,834	1,074	14%	38,639	4.4

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

Tuition revenue is:

	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
Tuition revenue	\$ 15,506,486	\$16,261,174	\$16,345,138	\$15,871,375
Less tuition waivers	(1,026,409)	(1,116,154)	(1,045,436)	(1,019,081)
Revenue net of waivers	<u>\$ 14,480,077</u>	<u>\$ 15,145,020</u>	<u>\$ 15,299,702</u>	<u>\$ 14,852,294</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2016-17 Actual	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Budget
Per credit hour				
General student fee	\$ 2.00	\$ 2.50	\$ 2.50	\$ 2.50
Technology student fee	4.50	5.50	5.50	5.50
Per term				
College services fee	23.00	23.00	28.00	28.00
Revenue				
General student fee	339,706	424,000	405,000	373,680
Technology student fee	760,217	928,900	860,000	822,986
College services fee	420,228	434,783	486,003	460,207
Course fees	3,491,329	3,144,571	3,053,839	3,349,580
Service fees	814,900	932,440	840,641	914,287
Total revenue	<u>\$ 5,826,380</u>	<u>\$ 5,864,694</u>	<u>\$ 5,645,483</u>	<u>\$ 5,920,739</u>

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 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 2019-20 includes two \$8 million state grants for the expansion of the science complex (DeJardin) and the construction of a new Student Services Center.

Operating grants and contracts

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

Other Revenue

Sales & other revenue

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

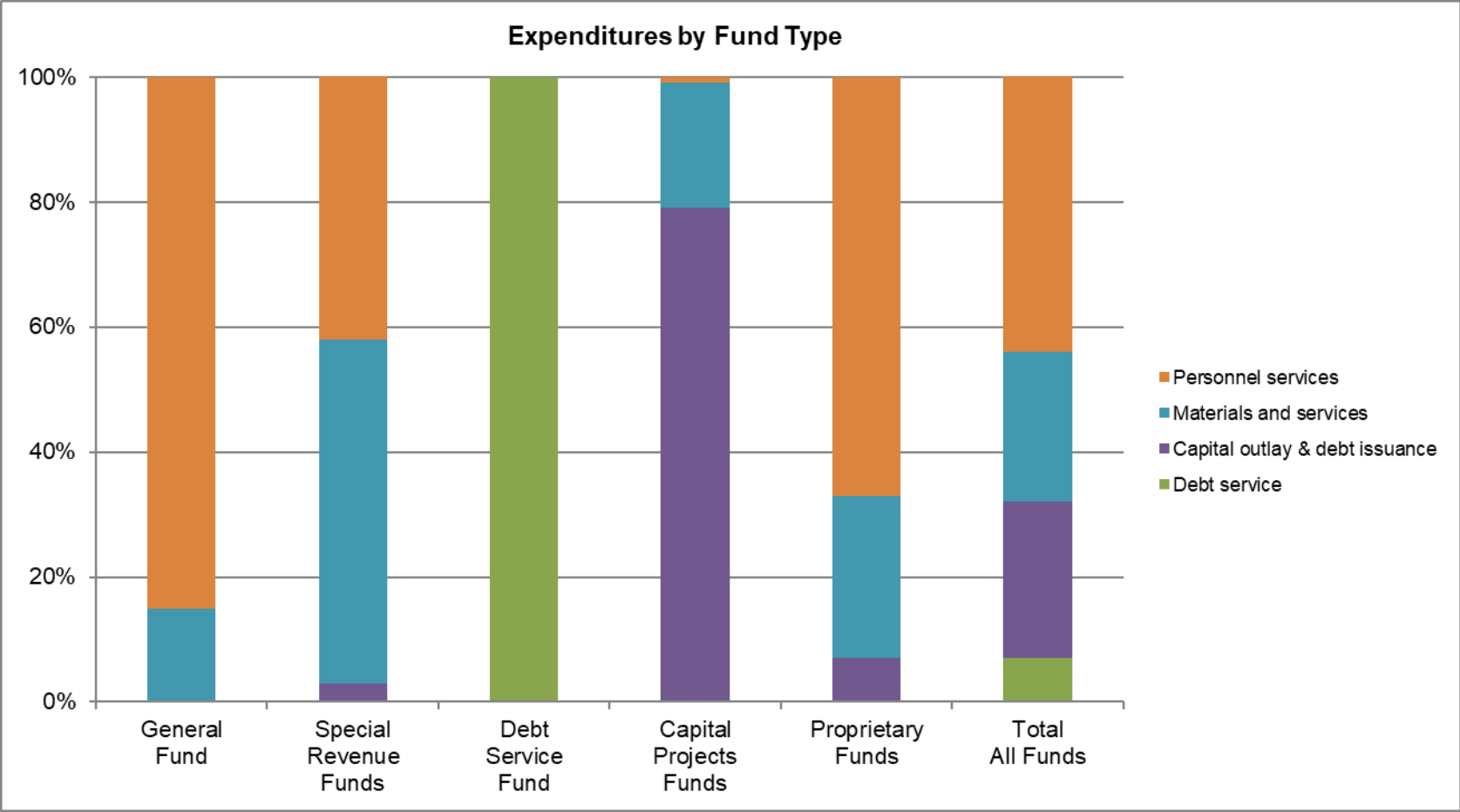
Student financial aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$7 million, and federal direct loans, which totaled \$7.1 million in 2017-18. 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
2019-20 BUDGET
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2019-20 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.

	2018-19 Adopted Budget		2019-20 Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	48.00	\$ 5,047,432	48.00	\$ 5,298,784	-	0%	\$ 251,352	5%
Full-time faculty	135.00	10,849,887	134.00	10,694,157	(1.00)	-1%	(155,730)	-1%
Classified and confidential	214.63	12,156,841	213.14	12,090,386	(1.49)	-1%	(66,455)	-1%
Total budgeted by position	397.63	28,054,160	395.14	28,083,327	(2.49)	-1%	29,167	0%
Budgeted as total \$ amount								
Part-time faculty	199.98	7,565,475	191.86	7,257,572	(8.12)	-4%	(307,903)	-4%
Part-time administrative	3.24	108,760	7.28	258,760	4.04	125%	150,000	138%
Part-time classified & students	49.56	1,662,654	42.62	1,515,327	(6.94)	-14%	(147,327)	-9%
Total budgeted by type	650.41	37,391,049	636.90	37,114,986	(13.51)	-2%	(276,063)	-1%
Placeholder not budgeted by type		1,931,769		4,189,737			2,257,968	
Total		\$39,322,818		\$41,304,723			\$ 1,981,905	

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis

The change in position FTEs follows.

	Admin- istrative	Full-time Faculty	Classified & Confidential	Total Positions
2018-19 adopted budget	48.00	135.00	214.63	397.63
Proposed Changes:				
New positions	-	-	-	-
Position Opening Request (POR) process	-	(1.00)	-	(1.00)
Reclass positions	-	-	-	-
Revise grant-funded & temporary positions	-	-	(1.49)	(1.49)
Total change	-	(1.00)	(1.49)	(2.49)
2019-20 budget	48.00	134.00	213.14	395.14

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2018-19 Adopted Budget		2019-20 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 2,817,932	7.5%	\$ 2,683,486	7.2%
PERS	5,504,842	14.7%	6,331,247	17.1%
Self-assessed PERS for pension bonds	2,837,192	7.6%	2,711,857	7.3%
Insurances (health, dental, disability, life)	5,155,289	13.8%	5,462,170	14.7%
Workers compensation	149,308	0.4%	141,484	0.4%
Unemployment	25,899	0.1%	24,713	0.1%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	16,490,462	44.1%	17,354,957	46.8%
Placeholders in Innovation and Grants and Contracts funds	811,349		2,226,296	
FICA and health insurance in Retirement Fund	725,200		834,000	
Total taxes and benefits	\$18,027,011		\$20,415,253	

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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, 2018		Effective July 1, 2019		Increase	
	Tier I/II	OPSRP	Tier I/II	OPSRP	Tier I/II	OPSRP
Employer rate	14.49%	7.91%	18.15%	12.06%	3.66%	4.15%
Employee rate paid by College	6.00%	6.00%	6.00%	6.00%		
Total paid to PERS as % of wages	<u>20.49%</u>	<u>13.91%</u>	<u>24.15%</u>	<u>18.06%</u>		

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4%, over \$800,000 each year, for the 2019-21 biennium; a further 3.5% increase projected for 2021-23 is forecasted to add another \$850,000 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 4% annually with the bargaining agreements in place for 2016-19.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow.

	2018-19 Adopted Budget	2019-20 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 8,271,883	\$ 8,589,264	\$ 317,381
Special Revenue Funds	15,090,094	15,326,289	236,195
Capital Projects Funds			-
Capital Projects (Bond) Fund	9,400,000	7,564,200	(1,835,800)
All other capital projects funds	625,000	695,000	70,000
Proprietary Funds	1,695,675	395,294	(1,300,381)
Total	<u>\$ 35,082,652</u>	<u>\$ 32,570,047</u>	<u>\$ (2,512,605)</u>
Capital Outlay			
General Fund	\$ 120,000	\$ 120,000	\$ -
Special Revenue Funds	251,000	725,000	474,000
Capital Projects Funds			-
Capital Projects (Bond) Fund	37,500,000	30,256,800	(7,243,200)
Major Maintenance Fund	2,000,000	1,800,000	(200,000)
All other capital projects funds	500,000	975,000	475,000
Proprietary Funds	60,000	102,800	42,800
Total	<u>\$ 40,431,000</u>	<u>\$ 33,979,600</u>	<u>\$ (6,451,400)</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis

Debt Service

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

TRANSFERS

Transfers between funds are detailed in the Appendices. The 2019-20 budget contains the following significant changes in transfers from the General Fund.

1. Transfer to Staff Computer Replacement Fund, decreased to \$100,000. This annual transfer was decreased due to steady, growing reserves caused by the conversion from personal computers (PCs) to virtual desktop infrastructure (VDI) which has a significantly longer life cycle at a lower replacement cost.
2. Transfer to the Insurance Reserve Fund, decreased to \$0. This annual transfer was eliminated for the 2019-20 fiscal year due to growing reserves caused by a lack of large insurance claims over prior three years.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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.

	2018-19 Adopted Budget	2019-20 Budget	Increase (Decrease)
General Fund	\$ 9,111,593	\$ 4,890,863	\$ (4,220,730)
Special Revenue Funds	8,999,098	9,109,366	110,268
Debt Service Fund			
Pension obligation bonds	3,608,208	3,707,211	99,003
Capital Projects Funds	10,953,121	3,460,366	(7,492,755)
Proprietary Funds	866,671	824,972	(41,699)
Total contingency	<u>\$ 33,538,691</u>	<u>\$ 21,992,778</u>	<u>\$ (11,545,913)</u>

General Fund

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

	2018-19 Adopted Budget	2019-20 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ 500,000	\$ 500,000	\$ -
Technology Infrastructure and Software Implementation Fund	2,384,392	2,014,248	(370,144)
Debt Service Fund			
General obligation bonds	200,000	200,000	-
Proprietary Funds			
Bookstore Fund	750,000	750,000	-
Total unappropriated ending fund balance	<u>\$ 3,834,392</u>	<u>\$ 3,464,248</u>	<u>\$ (370,144)</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.

PLANNING AND POLICIES

This page intentionally left blank.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

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

The mission is embodied in the four core themes and related objectives, listed below. The College establishes indicators for each core theme, to evaluate performance at the institutional, division, program, and service area levels. These lagging/summative indicators help the College gauge the overall mission fulfillment of the institution, and identify areas for in-depth analysis and action. Indicators used to measure performance related to each Core Theme are shared in a scorecard, further below.

CORE THEMES AND OBJECTIVES

Core Theme 1: Academic Transfer: We prepare learners to transition to a four-year institution and attain their goals for further education.

- Objectives:
 - Transfer students acquire the knowledge and skills necessary to succeed at a baccalaureate-granting institution.
 - Transfer students complete a credential in a timely way and/or transfer to a baccalaureate-granting institution.
 - Students who transfer successfully reflect the demographics of our district.

Core Theme 2: Career and Technical Education: We prepare learners to attain their education and training goals for career advancement through programs and services that reflect regional labor market needs.

- Objectives:
 - CTE learners acquire knowledge and skills appropriate for their goals and careers.
 - CTE learners and graduates are employed in a related labor market area.
 - CTE learners reflect the demographics of our service district.

Core Theme 3: Essential Skills: We prepare learners for high school completion, English language proficiency, and foundational courses in mathematics, reading, and writing.

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment**












Core Theme 4: Lifelong Learning: We provide professional, cultural, and personal development opportunities – as well as the enrichment of our community – through training, non-credit courses, and events.


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


**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment**


CORE THEME SCORECARD

Academic Transfer

Indicator		Threshold	2017-18		2018-19	
1.1	Credit students satisfactorily attain program learning outcomes and general education outcomes; if not, there is a documented plan for improvement.	70.0%	53.0%		87.0%	
1.2	Programs are engaged in the institution's assessment cycle with identified conclusions and actions each year.	80.0%	100.0%		100.0%	
1.3	Students are ready to succeed at a four-year school based on graduation rates at transfer institutions within three years of transfer.	57.2%	61.0%		<i>Coming soon</i>	
1.4-1	Rates of completion at CCC and/or transfer to four-year institutions within two years of starting at CCC.	25.4%	33.2%		34.8%	
1.4-2	Rates of completion at CCC and/or transfer to four-year institutions within six years of starting at CCC.	48.2%	53.9%		53.8%	
1.5	Rates of student completion and/or transfer compared to the demographic of the overall CCC student population. [Gender, age, race/ethnicity--14 demographic groups]	14 groups	13		11	















 At or above the threshold

 Within 90% of the threshold, but below the threshold

 Below 90% of the threshold

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment**

Career and Technical Education

Indicator		Threshold	2017-18		2018-19	
2.1	Credit students satisfactorily attain program learning and related instruction outcomes; if not, there is a documented plan for improvement.	70.0%	63.0%		73.0%	
2.2	Programs are engaged in CCC's assessment cycle with identified conclusions and actions each year.	80.0%	83.0%		83.0%	
2.3	Percentage of CTE concentrators who complete a degree, certificate, or credential.	44.0%	38.3%		42.2%	
2.4	Rates of CTE concentrators employed at 2nd quarter after exiting program.	68.8%	80.5%		73.4%	
2.5-1	Rates of CTE completion at CCC and/or transfer to four-year institutions within two years of starting at CCC.	25.4%	33.2%		34.8%	
2.5-2	Rates of CTE completion at CCC and/or transfer to four-year institutions within six years of starting at CCC.	28.6%	34.4%		38.7%	
2.6	Rates of CTE student completion and/or transfer compared to the demographic of the overall CCC student population. [Gender, age, race/ethnicity--14 demographic groups]	14 groups	14		11	



At or above the threshold















Within 90% of the threshold,
but below the threshold



Below 90% of the threshold

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment**

Essential Skill

Indicator		Threshold	2017-18		2018-19	
3.1-1	Percentage of developmental education students who take and complete writing levels required for their degree/certificate intent.	63.6%	69.4%		74.4%	
3.1-2	Percentage of developmental education students who take and complete math levels required for their degree/certificate intent.	28.8%	32.0%		35.1%	
3.2	Rates of educational functioning level gains for ESL students.	2 EFL Gains	5		4	
3.3	Rates of educational functioning level gains for adult basic education (ABE), General Education Development (GED), and Adult High School Diploma (AHSD) students.	2 EFL Gains	0		5	
3.4	Percentage of students who attained high school diploma at CCC, who then reach a credit momentum milestone of taking and passing 15 credits.	10.0%	0.0%		20.0%	
3.5	Percentage of students who attained General Education Development (GED) at CCC, who then reach a credit momentum milestone of taking and passing 15 credits.	13.4%	14.9%		12.0%	



At or above the threshold















Within 90% of the threshold,
but below the threshold





Below 90% of the threshold


**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment**

Lifelong Learning

Indicator		Threshold	2017-18		2018-19	
4.1	Community offerings in credit and non-credit courses provide career advancement, life and wellness skills and employment support to Clackamas County population age 18 years and older.	3.7%	3.4%		3.5%	
4.2	Workforce grant funding goals are met or exceeded.	Met	Met		Met	
4.3	Annual number of CEUs granted college-wide.	2,838	2,931		4,612	
4.4	Percentage of Customized Training students who are satisfied with the overall value of the course.	80.0%	91.7%		100.0%	
4.5	Percentage of Customized Training employers who are satisfied with the value of the training.	80.0%	82.1%		93.3%	
4.6	Percentage of Community Education partners who are satisfied with the partnership.	80.0%	80.3%		100.0%	

 At or above the threshold

 Within 90% of the threshold, but below the threshold

 Below 90% of the threshold

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

STRATEGIC PRIORITIES

Strategic priorities are focus areas and initiatives which are designed to improve the College's ability to achieve mission fulfillment. Strategic priorities cover a three-year period, as they are typically multifaceted and take time to develop and implement. The current strategic priorities are:

Strategic Priority 1: Guided Pathways

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.
- Indicators:
 - Percent of students retained from fall to the next term
 - Percent of credits successfully completed in first term
- Actions:
 - Establish a practice of Service Area Assessment so that all unit plans created in fall 2018 in student and enrollment services reflect assessment results, register actions that should be taken, and connect to budget requests if appropriate.
 - Strengthen staff and faculty advising through the collaborative advising redesign project.
 - The Departments of Instructional Support and Professional Development (ISPD), Institutional Research (IR), and Human Resources (HR) collaborate to provide workshops training and resources to support "The Name Campaign" for faculty and staff, whereby all faculty and staff take on a practice related to knowing a student's preferred name and encouraging students to know faculty and staff names.
 - Finalize Educational Focus Areas and design changes in curriculum to support creating guided pathways for Transfer and Career Technical Education (CTE) students.
 - Lead implementation of Education Advisory Board (EAB) Navigate Onboarding and Advising modules.
 - Review the impact of current policies and practices to remove barriers to completion of educational goals for underrepresented student populations. Revise policies and practices during review period.
 - Create a dashboard demonstrating achievement/opportunity gaps related to persistence and completion rates, e.g., through looking at disaggregated data for underrepresented race/ethnicity, socio-economic status, gender, first in family to go to college, zip code/rural, etc. Identify division and department data needed.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

- Engage in planning the Student Services/Community Commons building.
- Engage campus community in Oregon City Campus space planning to respond to new bond funded buildings (i.e. adjacency planning).
- Implement Early Alert with necessary systems and training for faculty and staff.

Strategic Priority 2: College Readiness

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 CCC

- 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.
- Indicators:
 - Percent of students who became college ready in developmental education subject (VFA Metric)
- Actions:
 - Develop a plan to ensure strong collaboration and communication between enrollment advisors and workforce development advisor with at minimum quarterly meetings.
 - 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.
 - In collaboration with high school and college partners, explore academic and non-academic readiness for high school students entering CCC.
 - Pilot an Integrated Education and Training program to determine how CCC can adopt this model to support students and our transition to guided pathways.

Strategic Priority 3: Academic Relevance and Innovation

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

- Objectives:
 - For **Academic Transfer**: Ensure that educational offerings and services prepare students for successful transfer to four-year post-secondary institutions.
 - For **Career and Technical Education**: Review and update educational offerings and services in ways that are consistent with stakeholder business and industry expectations for a prepared workforce.
 - For **Essential Skills**: Educational offerings and services use recognized best practices in skills development for adults, English 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.
- Indicators:
 - To be determined.
- Actions:
 - Ensure that assessment of student learning outcomes meets our core theme thresholds in Academic Transfer and Career and Technical Education: students meet program targets or improvement is planned for 70% of academic programs in the most recent reporting year; 80% of programs are engaged in the institution's assessment cycle.
 - Promote collaboration between Facilities and Instruction and Student Services to ensure strong integration of academic program needs in bond-funded projects, focused on science and automotive technology in 2018-19.
 - Review and update educational offerings and services in ways that are consistent with stakeholder business and industry expectations for a prepared workforce.
 - Explore and pilot innovative delivery models that support student engagement, retention, and completion, in response to student and community needs. In particular, consider scheduling and accelerated curriculum delivery for working students.
 - Create and begin to implement a clear plan to strengthen advisory committees by spring 2019.
 - Design a curriculum sustainability review process and committee. This committee will examine key metrics of all degree or certificate programs as well as connected curriculum leading to transfer. The process would analyze strengths and areas of need and provide recommendations

Strategic Priority 4: Financial Sustainability

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.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

- Objectives:
 - (1) 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.
 - (2) 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
 - (3) Increased revenues.
 - (4) Increased efficiencies that lead to cost savings.
- Priority Indicators:
 - Percent of college budget that comes from other revenue sources (e.g., grants, donations, enterprise funds) (Total grant revenues, scholarship revenues, and enterprise fund transfers meet a target of 20% General Fund revenues).
 - College's three-year forecast, particularly the ending fund balance in year three of the forecast equals \$0. As of the April 2019 Forecast, current three-year ending fund balance was (\$4.1 million), but is pending any additional CCSF funding that may come in the legislative session.
- Actions:
 - Clarified and efficient planning and budgeting integration (simplified planning process.)
 - Update the five-year financial forecast with known changes in revenues and expenses and recommend changes to improve sustainability and maintain Board fund balance targets. Provide a vetted three- and five-year forecast to Board and College for budget development.
 - Develop grant seeking and grant writing capacity through clear processes and procedures that are shared with college stakeholders. Obtain capital and program grants that support mission fulfillment and engender sustainable service and partnerships. Establish a baseline for grant revenue targets.
 - Explore and identify efficiencies across the college for cost and time savings, including planning for possible future decline in state support.
 - Partner with divisions to ensure appropriate and effective onboarding and reduce employee replacement costs.
 - Strengthen processes concerning risk management 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 grievance.
 - Expand and enhance partner relationships to benefit CCC programs, services and funding through coordination of efforts of those primarily responsible for external relations. Convene stakeholders to establish protocols by winter 2019 for different partnerships and external connections.
 - 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 contribute to the goal of delivering an additional \$100,000 from enterprise funds to the general fund.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

- Identify new opportunities to positively impact CCC's external revenue generation through: □ Conducting a work session with Exec Team or a task force to brainstorm ideas □ Convening internal stakeholder focus groups to explore options
- Implement short-term strategic enrollment management strategies in 2018-19 and develop a long-term Strategic Enrollment Management (SEM) plan in 2018-19.

PLANNING

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

1. To begin the Unit Planning process, units collaborate with the College's Institutional Research staff to perform an environmental scan. Faculty and staff use original research (e.g. surveys, focus groups with advisory board members), input from key partners (e.g. published labor market research from Oregon Employment Department), and local operational data (e.g. student success rates, student employment rates) to identify challenges and opportunities for their unit.
2. Units are then asked to use environmental scanning data to inform an action plan, which reflects each unit's unique opportunity to make impactful contributions to core themes and strategic priorities. These action plans will also reflect emerging needs, and on lessons learned from previous years' efforts.
3. Units pair these action plans with assessment plans—which document key measures of success, goals for each measure, and each unit's plan to reflect on results, and use results to continue the unit planning cycle. In subsequent years, units will have longitudinal data to use to consider when making future action and assessment plans.
4. Finally, the Unit Planning process invites units to make requests for new resources in support of action plans. Units making requests are expected to offer rationale in support of how requests will impact College and Unit performance related to core themes, strategic priorities, and Unit action plans. Units are expected to be able to cite assessment results to define need (in which case new resources may address operational gaps), or highlight successes (in which case new resources may build or sustain positive momentum).

Units are supported through this process in significant ways. Institutional Research staff organize and collaborate with College leaders to offer several orientation sessions for the Unit Planning process every year. Each Unit (across Instruction and Student Services, and College Services) enjoys the opportunity to work with assessment coaches to update, execute, and reflect on results of

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Planning and Assessment

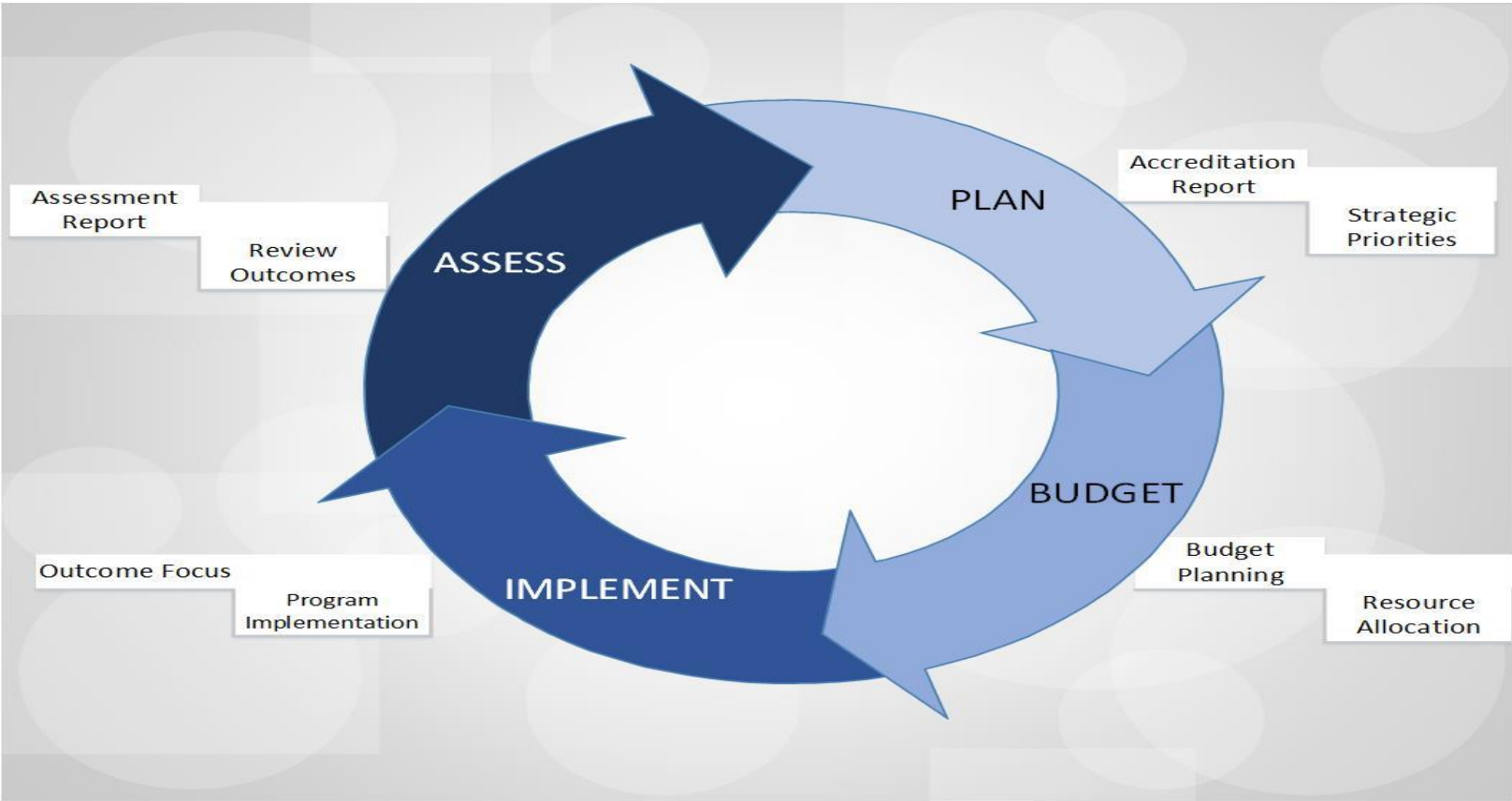
assessment plans. Each Unit works with their respective deans to strengthen ties between core themes, strategic priorities, and unit action plans. Institutional Research staff and assessment coordinators offer ongoing consultation on choosing evaluation strategies for action plans, as well as performing research and interpreting results.

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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 2019-20 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

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

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

Other long-term financial plans include:

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

FISCAL INDICATORS

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 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 2019-20 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 \$590.6 million for 2019-21.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2017-18 or 4.5%. Assumptions are updated in late January when 2018-19 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs is assumed to reduce 4% in 2018-19, then remain flat thereafter.
- Tuition: Increase in-state \$3 per credit hour to \$103; out-of-state and international increase \$8 per credit hour to \$274 per credit.

Expenditures

- PERS: Rates increase 4% causing PERS to become 26.5% of wages in FY 2019-20.
- Materials and services: Increase 2% overall, with a higher rate for insurance, utilities and software maintenance licenses.

Transfers

- Transfers of any excess ending fund balance above minimum reserves to PERS Reserve Fund. Use the entire PERS Reserve Fund balance over the following three years 2019-22.
- Decrease transfer out to Staff Computer Replacement Fund from \$159,140 to \$100,000.
- Decrease transfer out to Insurance Reserve Fund from \$50,000 to \$0.

General Fund - Ending Fund Balance

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

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

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

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

NEW BUDGET PROCESS

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 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
2019-20 BUDGET
Budget Law, Format, and Financial Policies

BUDGET FORMAT

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Law, Format, and Financial Policies

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

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

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

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

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

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

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Law, Format, and Financial Policies

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

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

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

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

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Law, Format, and Financial Policies

APPROPRIATIONS

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

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

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

FINANCIAL POLICIES

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

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

Specific financial policies follow.

Budgeting

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

Reserves

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

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

Financial Reporting and Review

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Law, Format, and Financial Policies

Audit

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

Purchasing

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

Cash and Investments

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

Capital Assets

Capital assets are land, buildings and building improvements, equipment, and other durable items with a useful life of more

than one year and an initial cost of \$5,000 or more. The Business Office maintains an inventory of capital assets, all licensed vehicles, instructional equipment costing \$1,000 or more, and sensitive equipment costing \$100 or more. Sensitive equipment includes items such as laptops, IPADS, cameras, and certain tools.


Debt Policy

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Calendar**

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

September

M	T	W	T	F
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

Sep. 11, 12 Leadership Cabinet: Prioritize and preparation for the upcoming year
 Sep. 12 BOE: OSBA elections, contract award, and resolution to Guided Pathways
 Sep. 21 Vice Presidents Meeting: Ramp-up week

October

1	2	3	4	5
8	9	10	11	12
15	16	17	18	20
22	23	24	25	26
29	30	31		

Oct. 9 Leadership Cabinet:
 Oct. 10 BOE: Presidential Goals

November

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

Nov. 5 Forecast Presentation
 Nov. 6 Leadership Cabinet:
 Nov. 13 BAG: Orientation and Budget 101
 Nov. 14 BOE: 2018/19 President's Goals
 Nov. 20 Leadership Cabinet:
 Nov. 29 Vice Presidents Meeting:

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Calendar**

M T W T F

December

3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

- Dec. 4 Leadership Cabinet:
- Dec. 12 BOE: 2018/19 Budget Amendment

January

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

- Jan. 9 BOE: Budget Planning Principles
- Jan. 15 Leadership Cabinet:
- Jan. 15 BAG: Update budget policies and review long list
- Jan. 25 State of the College address

February

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

- Feb. 7 BAG: Polling to link assessment with budget requests
- Feb. 13 BOE: Resolution on Community College Funding
- Feb. 26 Leadership Cabinet:
- Feb. 28 Budget Template: Development

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Calendar**

	M	T	W	T	F
March					1
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

- Mar. 1 Budget Template: Development
- Mar. 12 Leadership Cabinet:
- Mar. 13 BOE: Budget Committee Appointment

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

- Apr. 2 Presidents Council:
- Apr. 9 Leadership Cabinet:
- Apr. 9 BAG: Budget Forecast
- Apr. 10 BOE:

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

- May. 1 Leadership Cabinet:
- May. 1 BOE & Budget Committee: Budget Committee meeting for proposed budget
- May. 7 Leadership Cabinet:
- May. 7 Presidents Council:
- May. 14 BAG:
- May. 17 Vice Presidents Meeting:
- May. 21 Leadership Cabinet:

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budget Calendar**

June

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

Jun. 18 Leadership Cabinet:

Jun. 26 BOE:

PERSONNEL

This page intentionally left blank.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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.

		2018-19 Budget					2019-20 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
GENERAL FUND											
EXECUTIVE											
50132	President	1.00	-	1.00	-	2.00	1.00	-	1.00	-	2.00
50112	College Relations and Marketing	2.00	-	5.75	-	7.75	2.00	-	5.75	-	7.75
50500	Foundation	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
	Total Executive	4.00	-	9.75	-	13.75	4.00	-	9.75	-	13.75
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10097	Instructional Control	-	-	-	8.95	8.95	-	-	-	8.95	8.95
50118	Instruction and Student Services	1.00	-	-	0.72	1.72	1.00	-	1.00	0.81	2.81
	Total Instruction and Student Services Admin	1.00	-	-	9.67	10.67	1.00	-	1.00	9.76	11.76
Academic Foundations and Connections											
10002	Skills Development	-	4.00	0.44	1.32	5.76	-	4.00	0.75	2.32	7.07
10029	English	-	11.00	-	10.42	21.42	-	11.00	-	9.76	20.76
10031	English as a Second Language	-	4.00	1.00	4.65	9.65	-	4.00	1.00	3.99	8.99
10038	Health/Physical Education/Athletics	1.00	5.00	2.00	6.78	14.78	1.00	4.00	2.00	6.78	13.78
10056	Mathematics	-	10.00	-	11.71	21.71	-	10.00	-	12.71	22.71
20700	Learning Center	-	-	1.00	-	1.00	-	-	1.00	-	1.00
30095	Counseling	-	4.00	-	1.91	5.91	-	4.00	-	1.58	5.58
30098	Student and Academic Support Services	1.00	-	14.80	0.38	16.18	1.00	-	12.80	0.38	14.18

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs**

		2018-19 Budget					2019-20 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Academic Foundations & Connections (continued)											
30099	Enrollment and Graduation Services	1.00	-	10.50	-	11.50	1.00	-	12.50	-	13.50
30100	Student Life and Leadership	1.00	-	1.00	0.27	2.27	1.00	-	1.00	0.27	2.27
30104	Academic Foundations and Connections	3.00	-	9.50	0.94	13.44	3.00	-	9.50	0.48	12.98
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>8.00</u>	<u>38.00</u>	<u>50.39</u>	<u>38.38</u>	<u>134.77</u>	<u>8.00</u>	<u>37.00</u>	<u>50.70</u>	<u>38.27</u>	<u>133.97</u>
Arts and Sciences											
10004	Art	-	4.00	0.44	3.59	8.03	-	4.00	0.44	3.26	7.70
10013	Business	-	6.00	-	9.71	15.71	-	6.00	-	9.71	15.71
10016	Communications and Theatre Arts	-	6.00	-	2.72	8.72	-	6.00	-	2.38	8.38
10017	Computer Science	-	4.00	0.56	5.06	9.62	-	4.00	0.56	5.06	9.62
10028	Engineering Sciences	-	4.00	-	0.70	4.70	-	4.00	-	1.37	5.37
10035	World Languages	-	3.00	-	2.27	5.27	-	3.00	-	2.27	5.27
10039	Horticulture	-	4.00	0.91	2.23	7.14	-	4.00	0.91	2.90	7.81
10057	Music	-	3.00	-	4.39	7.39	-	3.00	-	4.39	7.39
10066	Science	-	13.00	0.96	12.53	26.49	-	13.00	0.96	13.20	27.16
10074	Social Sciences	-	7.00	-	9.63	16.63	-	7.00	-	9.96	16.96
20082	Arts and Sciences	2.00	-	7.42	-	9.42	2.00	-	7.42	-	9.42
	Total Arts and Sciences	<u>2.00</u>	<u>54.00</u>	<u>10.29</u>	<u>52.83</u>	<u>119.12</u>	<u>2.00</u>	<u>54.00</u>	<u>10.29</u>	<u>54.50</u>	<u>120.79</u>
Connections with Business and Industry											
10020	Customized Training and Development Services	-	2.79	2.00	0.34	5.13	-	2.79	2.00	1.34	6.13
10073	Small Business Development Center	1.00	1.00	-	0.28	2.28	1.00	1.00	-	0.28	2.28
20077	Connections with Business and Industry	1.00	-	-	-	1.00	1.00	-	-	-	1.00
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	0.10
	Total Connections with Business and Industry	<u>2.10</u>	<u>3.79</u>	<u>2.00</u>	<u>0.62</u>	<u>8.51</u>	<u>2.10</u>	<u>3.79</u>	<u>2.00</u>	<u>1.62</u>	<u>9.51</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs

		2018-19 Budget					2019-20 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Institutional Effectiveness and Planning											
10026	Office of Education Partnerships	0.83	-	1.00	-	1.83	0.83	-	1.00	-	1.83
20084	Institutional Effectiveness and Planning	2.00	-	3.00	0.47	5.47	2.00	-	3.00	0.47	5.47
20088	Instructional Support & Professional Developmt	1.00	2.00	2.00	5.86	10.86	1.00	2.00	2.00	5.86	10.86
20089	Library	-	3.00	2.00	1.58	6.58	-	3.00	2.00	2.25	7.25
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	2.00	-	3.00
50128	Event and Conference Services	-	-	0.83	-	0.83	-	-	0.83	-	0.83
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	1.50	-	2.50
	Total Curriculum, Planning and Research	5.83	5.00	12.33	7.91	31.07	5.83	5.00	12.33	8.58	31.74
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	11.00	1.00	6.77	18.77	-	11.00	1.00	5.77	17.77
10007	Automotive Technology	-	5.00	2.00	4.28	11.28	-	5.00	2.00	4.28	11.28
10018	Community Education	-	-	1.00	0.59	1.59	-	-	1.00	0.59	1.59
10033	Education, Human Services and Criminal Justice	-	5.00	1.00	3.85	9.85	-	5.00	1.00	2.85	8.85
10055	Industrial Technology	-	10.00	1.00	4.74	15.74	-	10.00	1.00	4.74	15.74
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.74	14.74	1.00	-	2.00	11.74	14.74
10080	Wilsonville Student Services and Instruction	1.00	1.00	4.63	4.79	11.42	1.00	1.00	4.63	4.79	11.42
20083	Technology, Applied Science & Public Services	3.00	-	2.75	1.36	7.11	3.00	-	2.75	1.36	7.11
20315	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	5.00	32.00	15.38	38.12	90.50	5.00	32.00	15.38	36.12	88.50
	Total Instruction and Student Services	23.93	132.79	90.39	147.53	394.64	23.93	131.79	91.70	148.85	396.27

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs**

		2018-19 Budget					2019-20 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	-	2.00	-	3.00	1.00	-	1.00	-	2.00
50134	Campus Safety	2.00	-	6.50	0.21	8.71	2.00	-	6.50	0.21	8.71
Total College Services Administration		3.00	-	8.50	0.21	11.71	3.00	-	7.50	0.21	10.71
Business Services											
50000	Accounts Receivable	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
50110	Business Office	1.00	-	6.40	-	7.40	1.00	-	6.40	-	7.40
Total Business Services		2.00	-	9.40	-	11.40	2.00	-	9.40	-	11.40
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	2.00	-	18.00	-	20.00	2.00	-	18.00	-	20.00
60150	Campus Services	2.00	-	15.00	-	17.00	2.00	-	15.00	-	17.00
Total Campus Services		4.00	-	35.00	-	39.00	4.00	-	35.00	-	39.00
Human Resources											
50127	Human Resources	2.00	-	5.60	0.22	7.82	2.00	-	5.60	0.22	7.82
Information Technology											
50115	Information Technology	3.00	-	15.15	-	18.15	3.00	-	14.80	-	17.80
Total College Services		14.00	-	73.65	0.43	88.08	14.00	-	72.30	0.43	86.73
Total General Fund		41.93	132.79	173.79	147.96	496.47	41.93	131.79	173.75	149.28	496.75
Total full-time, General Fund		348.51					347.47				

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs**

FEE FUND	2018-19 Budget					2019-20 Budget				
	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
INSTRUCTION AND STUDENT SERVICES										
Instruction & Student Services Administration										
10097 Instructional Control	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections										
10002 Skills Development	-	-	0.56	-	0.56	-	-	0.25	-	0.25
10029 English	-	-	-	0.61	0.61	-	-	-	0.56	0.56
10031 English as a Second Language	-	-	-	0.91	0.91	-	-	-	1.04	1.04
10038 Health/Physical Education/Athletics	-	-	-	0.40	0.40	-	-	-	0.32	0.32
10056 Mathematics	-	-	-	1.06	1.06	-	-	-	0.70	0.70
30098 Student and Academic Support Services	-	-	-	0.16	0.16	-	-	-	-	-
Total Academic Foundations and Connections	-	-	0.56	3.14	3.70	-	-	0.25	2.62	2.87
Arts and Sciences										
10004 Art	-	-	0.03	0.98	1.01	-	-	0.03	0.93	0.96
10013 Business	-	-	-	1.45	1.45	-	-	-	-	-
10016 Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-
10017 Computer Science	-	-	0.44	-	0.44	-	-	0.44	-	0.44
10028 Engineering Sciences	-	-	0.08	-	0.08	-	-	0.08	0.93	1.01
10035 World Languages	-	-	-	-	-	-	-	-	-	-
10039 Horticulture	-	-	0.09	-	0.09	-	-	0.09	-	0.09
10057 Music	-	-	-	2.14	2.14	-	-	-	2.14	2.14
10066 Science	-	-	2.04	-	2.04	-	-	2.04	-	2.04
Total Arts and Sciences	-	-	2.68	4.57	7.25	-	-	2.69	4.00	6.69
Institutional Effectiveness and Planning										
10026 Office of Education Partnerships	0.17	-	3.00	0.40	3.57	0.17	-	3.00	0.34	3.51
10099 High School Plus	-	-	-	5.31	5.31	-	-	-	7.00	7.00
Total Curriculum, Planning and Research	0.17	-	3.00	5.71	8.88	0.17	-	3.00	7.34	10.51

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs**

		2018-19 Budget					2019-20 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	-	2.00	0.66	2.66	-	-	2.00	0.26	2.26
10007	Automotive Technology	-	-	0.08	0.53	0.61	-	-	0.08	0.26	0.34
10018	Community Education	-	-	-	2.38	2.38	-	-	-	2.38	2.38
10033	Education, Human Services and Criminal Justice	-	-	-	0.08	0.08	-	-	-	0.08	0.08
10055	Industrial Technology	-	-	-	4.81	4.81	-	-	-	4.23	4.23
10080	Wilsonville Student Services and Instruction	-	-	0.37	8.66	9.03	-	-	0.54	13.22	13.76
Total Technology, Applied Science & Public Svc		-	-	2.45	17.12	19.57	-	-	2.62	20.43	23.05
Total Fee Fund		0.17	-	8.69	30.54	39.40	0.17	-	8.56	34.39	43.12
CAPITAL PROJECTS (BOND)		-	-	1.50	2.64	4.14	-	-	1.50	-	1.50
STUDENT TECHNOLOGY FUND		-	-	4.68	-	4.68	-	-	4.86	-	4.86
INTRAMURALS AND ATHLETICS FUND		-	-	-	0.13	0.13	-	-	-	0.13	0.13
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	-	-	-	-	-	-	-
BOOKSTORE FUND		1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
CUSTOMIZED TRAINING FUND		1.00	0.21	1.00	18.71	20.92	1.00	0.21	1.00	8.06	10.27
INTERNAL SERVICE FUND		-	-	1.00	-	1.00	-	-	1.00	-	1.00
GRANTS AND CONTRACTS FUND											
73	Grants and Contracts	2.00	2.00	8.82	-	12.82	2.00	2.00	7.32	-	11.32
74	WIOA	1.90	-	12.15	-	14.05	1.90	-	12.15	-	14.05
Total Grants and Contracts Fund		3.90	2.00	20.97	-	26.87	3.90	2.00	19.47	-	25.37
Total budgeted		48.00	135.00	214.63	199.98	597.61	48.00	134.00	213.14	191.86	587.00
Total full-time, all funds		397.63					395.14				

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Personnel FTEs**

	2017-18 Adopted Budget	2018-19 Adopted Budget	2019-20 Budget					Total
			Admin- istrative	Full-time Faculty	Classified & Confidential	Part-time Faculty	Other Part-time	
FTEs BY FUNCTION								
Instruction	345.23	367.71	6.00	125.00	34.60	177.84	17.33	360.77
Instructional support	63.64	69.99	13.00	5.00	39.18	9.94	4.28	71.40
Student services other than student loans and financial aid	73.65	79.77	8.00	4.00	50.30	2.84	9.24	74.38
Student loans and financial aid	4.87	5.54					5.54	5.54
College support services other than facilities acquisition and construction	115.19	127.40	21.00		89.06	1.24	13.51	124.81
Total	<u>602.59</u>	<u>650.41</u>	<u>48.00</u>	<u>134.00</u>	<u>213.14</u>	<u>191.86</u>	<u>49.90</u>	<u>636.90</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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	\$228,800	1	\$ 228,800
Vice Presidents and Associate Vice President	179,257	2	358,514
Deans and Associate Deans	108,295 - 151,012	13	1,657,462
Managers and Directors	65,872 - 123,880	32	3,054,008
Total administrative		<u>48</u>	<u>5,298,784</u>
FULL-TIME FACULTY			
Step 0	\$88,539 - \$93,760	42	3,773,248
Step 1	84,406 - 89,627	31	2,634,228
Step 2	73,806 - 81,427	38	2,855,575
Step 3	61,985 - 64,385	23	1,431,106
Step 4	56,083 - 61,395	-	-
Total full-time faculty		<u>134</u>	<u>10,694,157</u>
CLASSIFIED			
Xt	\$72,291 - \$107,870	5	448,175
X	70,786 - 105,624	4	343,207
IXt	64,546 - 96,312	4	308,250
IX	62,093 - 92,653	3	213,493
VIII ^{lt}	57,627 - 85,988	3	235,646
VIII	54,468 - 81,274	18	1,108,630
VII ^{lt}	50,311 - 75,072	-	-
VII	47,779 - 71,293	67	3,942,946
VI ^{lt}	46,023 - 68,673	7	374,794
VI	41,911 - 62,538	33	1,706,078

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Salaries of Employees**

	Salary Range	Number of People	Amount of Combined Salaries
CLASSIFIED (continued)			
Vt	41,330 - 61,671	-	-
V	36,764 - 54,858	42	1,882,583
IV	32,249 - 48,121	5	187,678
III	28,289 - 42,212	15	547,520
II	24,815 - 37,028	-	-
I	21,770 - 32,484	-	-
Overtime			81,527
Total classified		<u>206</u>	<u>11,380,527</u>
CONFIDENTIAL			
C9	\$66,165 - \$100,373	2	177,394
C8	58,155 - 88,221	2	156,255
C7	51,129 - 77,562	4	258,157
C6	44,965 - 68,212	1	61,648
C5	39,558 - 60,010	1	56,405
Total confidential		<u>10</u>	<u>709,859</u>
PART-TIME FACULTY			7,257,572
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			258,760
Part-time classified and students			1,515,327
Total by type			<u>37,114,986</u>
Other salaries, not specified by type			4,189,737
Total budget for wages and salaries			<u><u>\$41,304,723</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Executive**

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

EXECUTIVE	
President	
FTE	1.00

Special Assistant to the President	
FTE	1.00

FOUNDATION	
Executive Director	
FTE	1.00

COLLEGE RELATIONS AND MARKETING	
Executive Director	
FTE	1.00

Administrative Assistant II	
FTE	1.00

Major Gifts / Assistant Director	
FTE	1.00

Creative Manager/Lead Designer	
FTE	1.00

Public Information Officer	
FTE	1.00

Foundation Events Coordinator	
FTE	0.50

Annual / Alumni Giving Officer	
FTE	1.00

Publication/Graphic Design	
FTE	0.75

Web Design/New Media Marketing Specialist	
FTE	2.00

Admin Coordinator	
FTE	1.00

College & Community Relations Coordinator	
FTE	1.00

Sr. Marketing & Communications	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET**

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

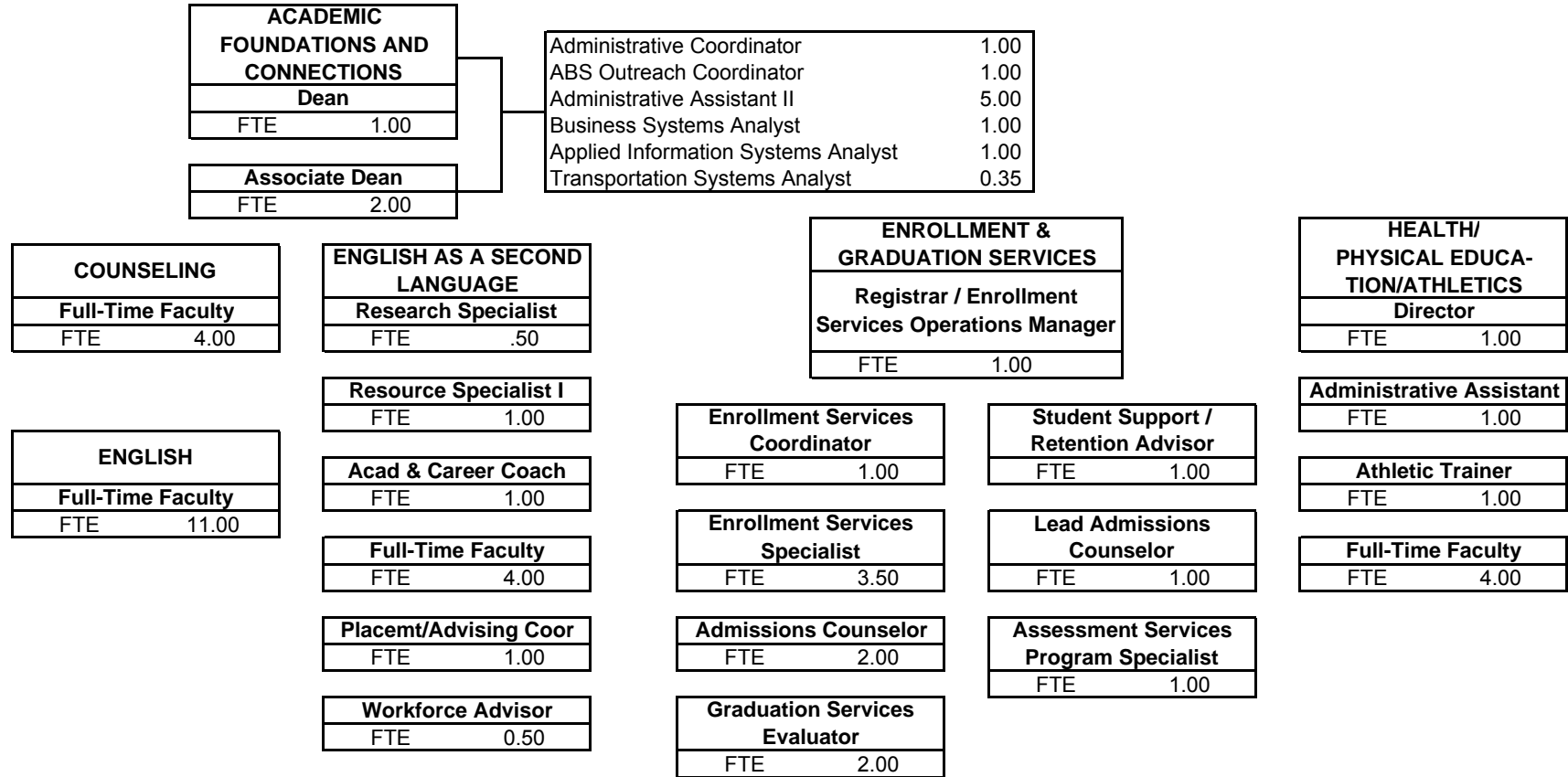
INSTRUCTION AND STUDENT SERVICES	
Vice President/ Provost	
FTE	1.00

Executive Assistant to the Vice President	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET**

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



**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET**

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

LEARNING CENTER	
Lab Coordinator	
FTE	1.00

OFFICE OF FINANCIAL AID & SCHOLARSHIPS	
Financial Aid Director	
FTE	1.00

SKILLS DEVELOPMENT	
Resource Specialist II	
FTE	1.00

STUDENT & ACADEMIC SUPPORT SERVICES	
Director	
FTE	1.00

MATHEMATICS	
Full-Time Faculty	
FTE	10.00

Financial Aid Specialist	
FTE	6.00

Full-Time Faculty	
FTE	4.00

Academic and Career Coach	
FTE	5.75

Disabilities Resource Coordinator	
FTE	1.00

Total FTE	
Administrative	8.00
Faculty	38.00
Class & Conf	52.30
	<u>98.30</u>

Financial Aid Advisor / Scholarship Coordinator	
FTE	1.00

STUDENT LIFE AND LEADERSHP	
Director of Student Life	
FTE	1.00

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

Assistive Technology Specialist	
FTE	1.00

Financial Aid Analyst / Systems Support Specialist	
FTE	1.00

Student Life & Leadership Coordinator	
FTE	1.00

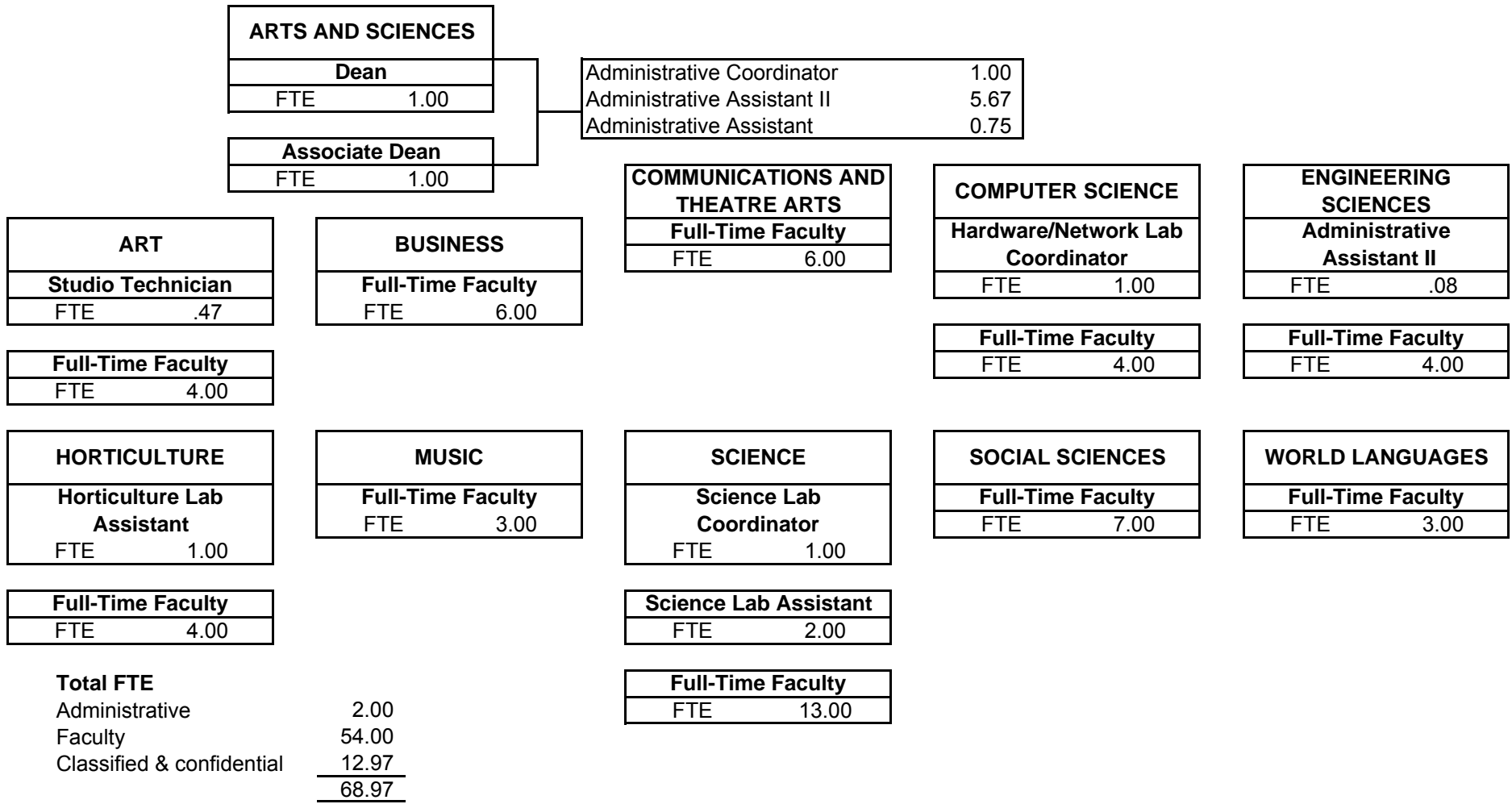
Veterans Affairs Coordinator	
FTE	1.00

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

Veterans Education Benefits Specialist	
FTE	1.00

Student Success and Completion Coordinator	
FTE	0.55

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Arts and Sciences**



**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Connections with Business and Industry**

CONNECTIONS WITH BUSINESS AND INDUSTRY	
Executive Director	
FTE	1.00

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

Center for Business & Industry Program Spec	
FTE	1.00

Training Services Coordinator	
FTE	2.00

Full-Time Faculty	
FTE	3.00

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director	
FTE	1.00

Program Specialist	
FTE	1.80

Full-Time Faculty	
FTE	1.00

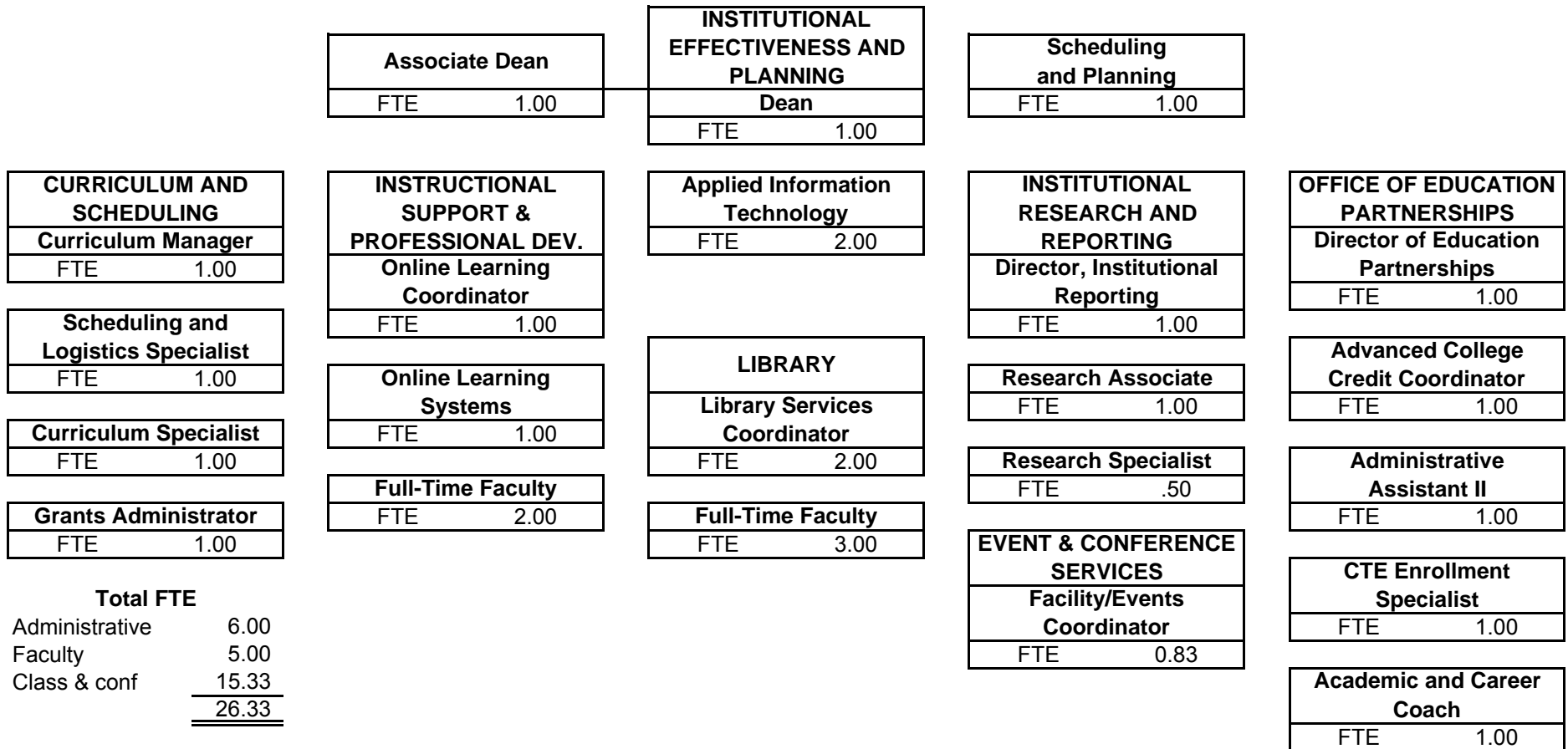
WORKFORCE DEVELOPMENT/WIOA	
Associate Director	
FTE	1.00

Operations Manager	
FTE	1.00

Workforce Advisors	
FTE	10.55

Total FTE	
Administrative	5.00
Faculty	4.00
Classified & confidential	16.85
	<u>25.85</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Institutional Effectiveness and Planning**



**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET**

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

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

AUTOMOTIVE TECHNOLOGY	
FTE 1.00	

Toolroom Lab Techs	
FTE 2.00	

Full-Time Faculty	
FTE 7.00	

HARMONY STUDENT SERVICES AND INSTRUCTION	
Director	
FTE 1.00	

Student Services Coordinator	
FTE 1.00	

Advising Specialist	
FTE 1.00	

APPRENTICESHIPS, OREGON CITY	
Apprenticeship Coordinator	
FTE 1.00	

COMMUNITY EDUCATION	
Community Education Coordinator	
FT 1.00	

INDUSTRIAL TECHNOLOGY	
Lab Technician	
FTE 1.00	

Advising Specialist	
FTE 1.00	

Full-Time Faculty	
FTE 10.00	

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

Full-Time Faculty	
FTE 5.00	

TECH HIRE GRANT	
Director CTDS	
FT 1.00	

Workforce Advisors	
FTE 2.50	

HEALTH SCIENCES	
Health Sciences Educ Systems Coordinator	
FTE 1.00	

Full-Time Faculty	
FTE 11.00	

WILDLAND FIRE	
Full-Time Faculty	
FTE 1.00	

Administrative Assistant	
FTE 1.00	

Simulation Technician	
FTE 1.00	

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

Administrative Assistant II	
FTE 1.00	

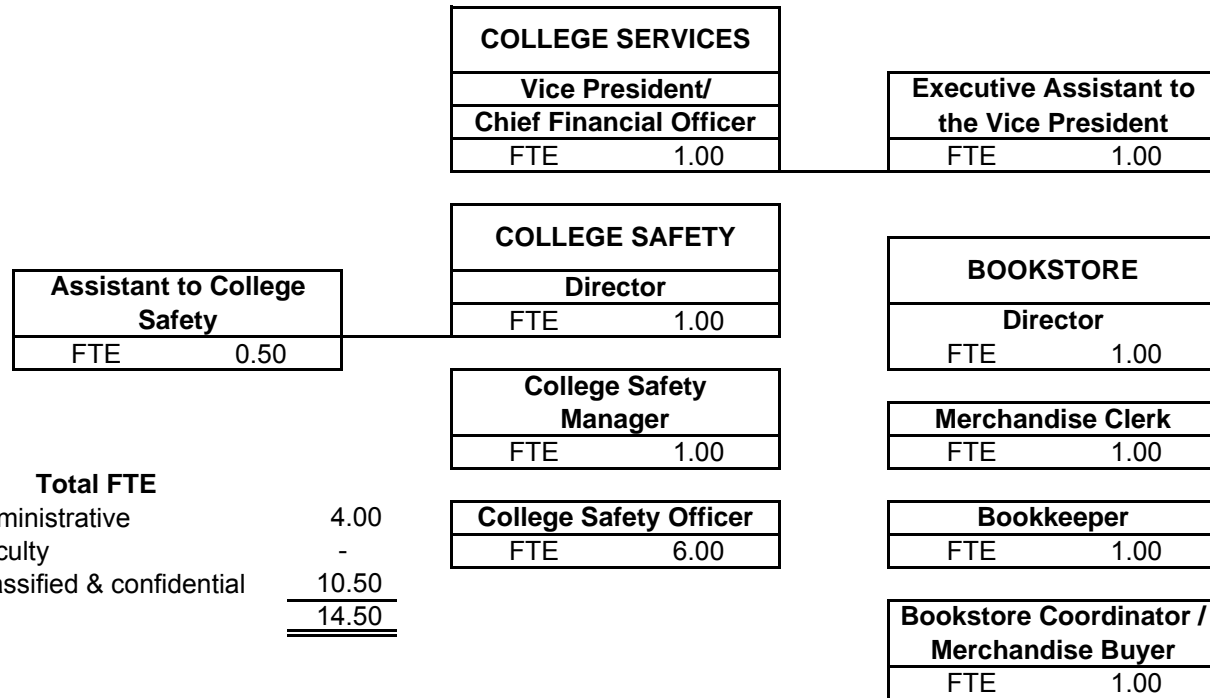
Student Services Coordinator	
FTE 1.00	

Student Services / Facility Coordinator	
FTE 1.00	

Advising Specialist	
FTE 1.00	

Total FTE	6.00
Administrative	34.00
Faculty	22.08
Classified & Confidential	<u>62.08</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- College Services**



**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Business Services**

BUSINESS OFFICE	
Dean of Business Services	
FTE	1.00

Business Services Coordinator	
FTE	0.50

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager	
FTE	1.00

Foundation / Cash Accountant	
FTE	1.00

Accounts Payable Specialist	
FTE	2.00

Student Accounts Receivable Specialist	
FTE	3.00

Financial Aid / Purchasing Accountant	
FTE	1.00

Business & Financial Analyst	
FTE	1.00

Grant Accountant	
FTE	1.00

Contracts Administrator	
FTE	1.00

Total FTE	
Administrative	2.00
Faculty	-
Classified & confidential	10.50
	<u>12.50</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Campus Services**

Project Coordinator	
FTE	1.00

CAMPUS SERVICES	
Dean	
FTE	1.00

Administrative Coordinator	
FTE	1.00

CAMPUS SERVICES	
Director	
FTE	1.00

CUSTODIAL SERVICES	
Custodial Manager	
FTE	1.00

DUPLICATION	
Duplication Coordinator	
FTE	1.00

Maintenance Engineer	
FTE	2.00

Maintenance Specialist	
FTE	7.00

Custodial	
FTE	18.00

ENVIRONMENTAL HEALTH AND SAFETY	
EH&S Coordinator	
FTE	1.00

Energy Coordinator	
FTE	1.00

Plant Engineer	
FTE	1.00

Groundskeeper	
FTE	3.00

SHIPPING AND RECEIVING	
Mailroom Coordinator	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES	
Chief HR Officer	
FTE	1.00

Administrative Coordinator	
FTE	1.00

HR Operations Director	
FTE	1.00

HR Compliance Specialist	
FTE	1.00

Payroll Accountant	
FTE	1.60

HR Business Partner	
FTE	2.00

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Budgetary Organization Charts -- Information Technology**

Enterprise Project Management Specialist
FTE 1.00

INFORMATION TECHNOLOGY
Dean
FTE 1.00

Administrative Assistant II
FTE 1.00

Service Desk Director
FTE 1.00

Service and Systems Administrator
FTE 1.00

Director, IT Operations
FTE 1.00

Network/Microcomputer Technician
FTE 2.00

Senior Web Developer
FTE 1.00

Systems Engineer
FTE 2.00

Network Analyst & Services Technician
FTE 4.00

SQL Developer
FTE 1.00

Senior Network Engineer
FTE 1.00

Help Desk Team Lead
FTE 1.00

.Net Developer
FTE 1.00

Network and Storage Administrator
FTE 1.00

Enterprise Application Analyst
FTE 1.00

Senior Software Applications Specialist
FTE 2.00

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

FUNDS

This page intentionally left blank.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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>
-------------	--------------------	----------------	---

The **General Fund** accounts for ongoing College operations. It records all activity not segregated in other specific-purpose funds.

General Fund	11	General Fund	The main operating fund for the College.	State community college support, property taxes, tuition and fees.	All departments have responsibility for a portion of General Fund expenditures. For the budget by department, see "General and Fee Fund Expenditures by Department" in the Funds section. Revenue is nondepartmental and is managed by College Services - Business Office.
---------------------	----	--------------	--	--	--

Special Revenue funds account for revenue that is legally restricted to specific purposes by outside parties, or designated for specific purposes by the Board of Education.

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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
2019-20 BUDGET
Fund Descriptions**

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Fund Descriptions**

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

The **Debt Service** fund accounts for payment of principal and interest on long-term debt.

Debt Service	21 Debt Service Fund	Principal and interest payments on long-term debt.	Property taxes, self-assessed PERS charges, and payment from Clackamas County.	College Services - Business Office
---------------------	----------------------	--	--	------------------------------------

Capital Projects funds account for the construction of buildings, land improvements, utility and other infrastructure; major repair and renovation; and the purchase of equipment, land or buildings.

Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
-------------------	---------------------------------	--	---	------------------------------------

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Fund Descriptions**

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

Proprietary funds account for operations that are similar to private businesses, where the intent is that costs be recovered primarily through charges to those who use the services.

Enterprise Funds	52	Bookstore Fund Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
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
2019-20 BUDGET
General Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 18,670,488	\$ 17,273,054	\$ 11,701,000	Beginning fund balance	\$ 9,009,000	\$ -	\$ -
			State revenue			
14,279,231	16,032,422	16,205,295	State community college support	16,844,354	-	-
21,679	-	2,000	State grants and contracts	-	-	-
			Local revenue			
17,802,732	18,603,232	19,441,028	Property taxes	20,325,715	-	-
14,480,077	13,849,751	15,299,702	Tuition	14,852,294	-	-
1,402,181	1,295,879	1,476,244	Fees	1,402,643	-	-
276,993	287,148	278,967	Local grants and contracts	457,794	-	-
-	-	-	Local student financial aid	-	-	-
800,067	838,038	1,075,656	Other local revenue	774,000	-	-
			Federal revenue			
52,871	-	-	Federal grants and contracts	-	-	-
49,115,831	50,906,470	53,778,892	Total revenue	54,656,800	-	-
			Other sources			
258,561	85,000	60,000	Transfers in	150,000	-	-
8,626	13,177	-	Sale of fixed assets	-	-	-
267,187	98,177	60,000	Total other sources	150,000	-	-
\$ 68,053,506	\$ 68,277,701	\$ 65,539,892	Total resources	\$ 63,815,800	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
27,988,852	29,537,363	\$ 31,650,146	Wages and salaries	\$ 32,498,299	\$ -	\$ -
10,750,087	12,581,507	14,341,530	Payroll taxes and benefits	15,881,774	-	-
764	-	-	Retiree stipend	-	-	-
38,739,703	42,118,870	45,991,676	Total personnel services	48,380,073	-	-

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
General Fund

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			Materials and services			
826,673	873,595	845,787	Supplies	843,893	-	-
138,387	201,257	250,891	Travel	260,457	-	-
271,838	381,708	524,085	Training and staff development	426,868	-	-
129,742	144,368	143,649	Publicity and public relations	251,746	-	-
311,957	393,511	328,066	Printing and publications	315,915	-	-
1,330,197	1,590,375	1,792,573	Repair and maintenance	1,895,861	-	-
1,680,747	1,756,964	1,865,057	Utilities	1,909,921	-	-
411,884	486,279	475,110	Fees and dues	503,953	-	-
328,096	330,463	375,970	Insurance	375,000	-	-
1,209,402	1,418,021	1,291,200	Professional services	1,412,655	-	-
619	4,051	8,818	Student financial aid	12,318	-	-
3,057	-	-	WIA payments for student expenses	-	-	-
475,221	244,447	370,677	Other materials and services	380,677	-	-
<u>7,117,820</u>	<u>7,825,039</u>	<u>8,271,883</u>	Total materials and services	<u>8,589,264</u>	<u>-</u>	<u>-</u>
			Capital outlay			
26,129	50,882	40,000	Vehicles and equipment	40,000	-	-
74,739	58,656	80,000	Library collection	80,000	-	-
<u>100,868</u>	<u>109,538</u>	<u>120,000</u>	Total capital outlay	<u>120,000</u>	<u>-</u>	<u>-</u>
<u>45,958,391</u>	<u>50,053,447</u>	<u>54,383,559</u>	Total expenditures	<u>57,089,337</u>	<u>-</u>	<u>-</u>
			Other uses			
4,822,061	7,774,750	2,044,740	Transfers out	1,835,600	-	-
-	-	9,111,593	Contingency	4,890,863	-	-
17,273,054	10,449,504	-	Ending fund balance	-	-	-
<u>22,095,115</u>	<u>18,224,254</u>	<u>11,156,333</u>	Total other uses	<u>6,726,463</u>	<u>-</u>	<u>-</u>
<u>\$ 68,053,506</u>	<u>\$ 68,277,701</u>	<u>\$ 65,539,892</u>	Total requirements	<u>\$ 63,815,800</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 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	\$ -	\$ 87,160	\$ -	\$ 87,160	\$ -	\$ -	\$ -	\$ -
50132	President	466,682	178,171	-	644,853	-	-	-	-
50112	College Relations and Marketing	842,282	329,933	-	1,172,215	-	-	-	-
50500	Foundation	443,758	26,898	-	470,656	-	-	-	-
	Total Executive	<u>1,752,722</u>	<u>622,162</u>	<u>-</u>	<u>2,374,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	488,447	34,938	-	523,385	-	-	-	-
50118	Instruction and Student Services	418,436	96,082	-	514,518	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>906,883</u>	<u>131,020</u>	<u>-</u>	<u>1,037,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	648,530	32,163	-	680,693	20,445	5,000	-	25,445
10029	English	1,928,712	22,090	-	1,950,802	68,956	9,402	-	78,358
10031	English as a Second Language	801,081	20,924	-	822,005	68,764	2,500	-	71,264
10038	Health/Physical Education/Athletics	1,283,784	54,840	-	1,338,624	16,048	35,000	-	51,048
10056	Mathematics	1,989,122	17,338	-	2,006,460	86,629	23,371	-	110,000
20700	Learning Center	95,011	21,290	-	116,301	-	-	-	-
30095	Counseling	571,959	14,203	-	586,162	28,907	16,000	-	44,907
30098	Student & Academic Support Services	1,353,846	196,050	-	1,549,896	46,807	9,650	-	56,457
30099	Enrollment and Graduation Services	1,228,745	57,060	-	1,285,805	-	1,150	-	1,150
30100	Student Life and Leadership	306,095	33,733	-	339,828	-	-	-	-
30104	Academic Foundations and Connections	1,416,862	60,716	-	1,477,578	-	-	-	-
30111	Office of Financial Aid and Scholarships	981,725	28,628	-	1,010,353	-	-	-	-
30200	Student Services Enhancements	230,243	285,422	-	515,665	-	-	-	-
	Total Acad Foundations & Connections	<u>12,835,715</u>	<u>844,457</u>	<u>-</u>	<u>13,680,172</u>	<u>336,556</u>	<u>102,073</u>	<u>-</u>	<u>438,629</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 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	739,383	9,814	-	749,197	50,149	62,603	-	112,752
10013	Business	1,178,789	18,438	-	1,197,227	4,322	16,000	-	20,322
10016	Communications and Theatre Arts	928,315	62,786	-	991,101	-	38,200	-	38,200
10017	Computer Science	806,192	19,303	-	825,495	33,109	4,200	-	37,309
10028	Engineering Sciences	522,903	12,492	-	535,395	54,087	50,913	-	105,000
10035	World Languages	461,613	11,927	-	473,540	12,966	1,000	-	13,966
10039	Horticulture	640,800	12,625	-	653,425	20,721	58,752	5,000	84,473
10057	Music	593,693	34,819	-	628,512	116,346	3,400	-	119,746
10066	Science	2,470,131	11,710	-	2,481,841	163,225	104,533	-	267,758
10074	Social Sciences	1,376,103	32,700	-	1,408,803	-	6,000	-	6,000
20082	Arts and Sciences	978,587	4,330	-	982,917	-	-	-	-
50154	Environmental Learning Center	-	-	-	-	74,836	-	-	74,836
	Total Arts and Sciences	10,696,509	230,944	-	10,927,453	529,761	345,601	5,000	880,362
Connections with Business & Industry									
10020	Customized Training & Development Svcs	599,560	78,830	-	678,390	-	-	-	-
10073	Small Business Development Center	261,914	10,710	-	272,624	-	-	-	-
20077	Connections with Business and Industry	156,222	-	-	156,222	-	-	-	-
20096	Workforce Development/WIOA	36,046	14,315	-	50,361	-	-	-	-
	Total Connections w/ Business & Industry	1,053,742	103,855	-	1,157,597	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	203,784	6,436	-	210,220	294,858	40,200	-	335,058
10099	High School Plus	-	-	-	-	381,132	10,300	-	391,432
20084	Institutional Effectiveness & Planning	679,954	25,003	-	704,957	-	-	-	-
20088	Instr Support & Professional Developmt	878,941	120,086	-	999,027	-	-	-	-
20089	Library	630,764	152,555	80,000	863,319	-	-	-	-
20401	Curriculum and Scheduling	331,313	64,915	-	396,228	-	-	-	-
50128	Facilities Reservation	133,571	1,192	-	134,763	-	-	-	-
50136	Institutional Research and Reporting	289,462	58,523	-	347,985	-	-	-	-
	Total IEP	3,147,789	428,710	80,000	3,656,499	675,990	50,500	-	726,490
Technology, Applied Science and Public Services									
10001	Health Sciences	1,678,554	53,463	-	1,732,017	161,206	118,600	-	279,806
10007	Automotive Technology	1,027,752	84,059	-	1,111,811	56,579	18,500	-	75,079
10018	Community Education	137,512	100,487	-	237,999	120,357	9,500	-	129,857
10033	Educ, Human Svcs & Criminal Justice	842,753	18,346	-	861,099	4,012	5,550	-	9,562
10055	Industrial Technology	1,493,609	163,354	-	1,656,963	260,775	98,000	-	358,775
10058	Harmony Student Services & Instruction	1,056,006	17,076	-	1,073,082	267	8,595	-	8,862
10080	Wilsonville Student Svcs & Instruction	970,995	48,243	-	1,019,238	770,940	82,000	-	852,940
20083	Tech, Applied Science & Public Svcs	800,984	13,441	-	814,425	-	5,351	-	5,351
20315	Auto Tech - Technical Mechanical	-	-	-	-	20,061	157,700	-	177,761
	Total TAPS	8,008,165	498,469	-	8,506,634	1,394,197	503,796	-	1,897,993
	Total Instruction & Student Services	36,648,803	2,237,455	80,000	38,966,258	2,936,504	1,001,970	5,000	3,943,474

CLACKAMAS COMMUNITY COLLEGE
2019-20 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	577,437	59,222	-	636,659	-	-	-	-
50125	General Administration	-	616,970	-	616,970	-	-	-	-
50134	College Safety	910,038	260,588	-	1,170,626	-	-	-	-
	Total College Services Administration	1,487,475	936,780	-	2,424,255	-	-	-	-
Business Services									
50000	Accounts Receivable	354,291	714,834	-	1,069,125	-	-	-	-
50110	Business Office	1,574,400	132,053	-	1,706,453	17,385	-	-	17,385
	Total Business Services	1,928,691	846,887	-	2,775,578	17,385	-	-	17,385
Campus Services									
30125	Food Services	-	61,840	-	61,840	-	-	-	-
50143	Environmental Health and Safety	88,298	19,890	-	108,188	-	-	-	-
50145	Shipping and Receiving	74,325	131,802	-	206,127	-	-	-	-
51103	Custodial Services	1,353,654	133,794	20,000	1,507,448	-	-	-	-
60150	Campus Services	1,836,587	2,165,156	20,000	4,021,743	-	-	-	-
	Total Campus Services	3,352,864	2,512,482	40,000	5,905,346	-	-	-	-
Human Resources									
20091	Staff Development, Instructional	-	66,000	-	66,000	-	-	-	-
50127	Human Resources	949,044	244,937	-	1,193,981	-	-	-	-
	Total Human Resources	949,044	310,937	-	1,259,981	-	-	-	-
Information Technology									
50115	Information Technology	2,260,474	1,122,561	-	3,383,035	-	-	-	-
	Total College Services	9,978,548	5,729,647	40,000	15,748,195	17,385	-	-	17,385
	Total expenditures	\$48,380,073	\$8,589,264	\$ 120,000	\$ 57,089,337	\$2,953,889	\$ 1,001,970	\$ 5,000	\$3,960,859

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Special Revenue Funds (Part 1 of 2)

	<u>Unrestricted Operations</u>		<u>Student Technology and General Student Fees</u>			
	<u>Fee Fund</u>	<u>Innovation Fund</u>	<u>Student Technology Fund</u>	<u>Intramurals and Athletics Fund</u>	<u>Student Life and Leadership Fund</u>	<u>Computer Lab Fund</u>
RESOURCES						
Beginning fund balance	\$ 2,126,351	\$ 665,000	\$ 923,223	\$ 50,000	\$ 90,000	\$ 125,000
Local revenue	-					
Fees	3,086,431	-	822,986	278,283	46,630	48,766
Sales of goods and services	52,000	-	-	-	-	-
Local grants and contracts	375,000	-	-	-	-	-
Other local revenue	4,000	-	-	75,000	40,000	-
Total revenue	<u>3,517,431</u>	<u>-</u>	<u>822,986</u>	<u>353,283</u>	<u>86,630</u>	<u>48,766</u>
Other sources						
Transfers in	-	250,000	-	-	-	-
Total resources	<u>\$ 5,643,782</u>	<u>\$ 915,000</u>	<u>\$ 1,746,209</u>	<u>\$ 403,283</u>	<u>\$ 176,630</u>	<u>\$ 173,766</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 2,140,544	\$ 166,979	\$ 361,750	\$ 5,000	\$ 12,000	\$ 53,000
Payroll taxes and benefits	813,345	3,000	177,917	2,216	3,584	520
Total personnel services	<u>2,953,889</u>	<u>169,979</u>	<u>539,667</u>	<u>7,216</u>	<u>15,584</u>	<u>53,520</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 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	508,536	419,043	400,000	125,000	13,500	3,500
Travel	30,450	-	-	150,000	6,500	-
Training & staff development	19,700	-	-	-	3,500	-
Publicity & public relations	24,950	-	-	-	2,500	-
Printing and publications	62,930	-	30,000	-	11,500	-
Repair and maintenance	56,000	60,000	-	-	-	-
Utilities	6,600	-	-	-	-	-
Fees and dues	9,500	-	-	15,000	2,500	-
Insurance	-	-	-	45,000	-	-
Professional services	129,202	50,000	-	50,000	33,000	1,500
Cost of goods sold	140,000	-	-	-	-	-
Student financial aid	4,500	-	-	-	12,000	-
Other materials & services	9,602	130,000	-	-	30,500	-
Total materials and services	1,001,970	659,043	430,000	385,000	115,500	5,000
Capital outlay						
Vehicles and equipment	5,000	-	-	-	-	-
Total expenditures	3,960,859	829,022	969,667	392,216	131,084	58,520
Other uses						
Contingency	1,682,923	85,978	276,542	11,067	45,546	115,246
Ending fund balance	-	-	500,000	-	-	-
Total other uses	1,682,923	85,978	776,542	11,067	45,546	115,246
Total requirements	\$ 5,643,782	\$ 915,000	\$ 1,746,209	\$ 403,283	\$ 176,630	\$ 173,766

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2018-19 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	\$ 164,000	\$ 650,000	\$ 1,820,000	\$ 395,000	\$ 3,000,000	\$ 2,900,000	\$ 12,908,574
State revenue							
State grants and contracts	-	500,000	-	-	-	-	500,000
State student financial aid	1,500,000	-	-	-	-	-	1,500,000
Local revenue							
Fees	-	200,000	-	-	-	-	4,483,096
Sales of goods and services	-	-	-	-	-	-	52,000
Local grants and contracts	-	731,400	-	-	-	-	1,106,400
Local student financial aid	900,000	-	-	-	-	-	900,000
Other local revenue	-	1,300,000	-	-	-	-	1,419,000
Federal revenue							
Federal grants and contracts	-	8,500,000	-	-	-	-	8,500,000
Federal student financial aid	7,338,785	-	-	-	-	-	7,338,785
Other federal revenue	17,278	3,000	-	-	-	-	20,278
Total revenue	<u>9,756,063</u>	<u>11,234,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,819,559</u>
Other sources							
Transfers in	-	115,600	620,000	-	-	-	985,600
Sale of fixed assets	-	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>115,600</u>	<u>620,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>985,600</u>
Total resources	<u>9,920,063</u>	<u>12,000,000</u>	<u>2,440,000</u>	<u>395,000</u>	<u>3,000,000</u>	<u>2,900,000</u>	<u>39,713,733</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	4,900,000	\$ -	\$ -	\$ -	\$ 140,000	\$ 7,957,782
Payroll taxes and benefits	714	2,200,000	614,200	-	-	45,752	3,861,248
Retiree stipend	-	-	219,800	-	-	-	219,800
Total personnel services	<u>179,223</u>	<u>7,100,000</u>	<u>834,000</u>	<u>-</u>	<u>-</u>	<u>185,752</u>	<u>12,038,830</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET**

Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2018-19 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	-	401,000	-	300,000	-	-	2,170,579
Travel	-	100,000	-	-	-	-	286,950
Training & staff development	-	165,000	-	-	-	-	188,200
Publicity & public relations	-	9,000	-	-	-	-	36,450
Printing and publications	-	40,000	-	-	-	-	144,430
Repair and maintenance	-	50,000	-	-	-	200,000	366,000
Utilities	-	5,000	-	-	-	-	11,600
Fees and dues	-	10,000	-	-	-	-	37,000
Insurance	-	-	-	-	-	-	45,000
Professional services	-	350,000	-	-	-	-	613,702
Cost of goods sold	-	-	-	-	-	-	140,000
Student financial aid	9,549,776	400,000	-	-	-	-	9,966,276
WIA payments for students	-	800,000	-	-	-	-	800,000
Other materials & services	-	350,000	-	-	-	-	520,102
Total materials and services	9,549,776	2,680,000	-	300,000	-	200,000	15,326,289
Capital outlay							
Vehicles and equipment	-	200,000	-	-	-	-	205,000
Library collection	-	20,000	-	-	-	-	20,000
Buildings and infrastructure	-	-	-	-	-	500,000	500,000
Total capital outlay	-	220,000	-	-	-	500,000	725,000
Total expenditures	9,728,999	10,000,000	834,000	300,000	-	885,752	28,090,119
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	191,064	2,000,000	1,606,000	95,000	3,000,000	-	9,109,366
Ending fund balance	-	-	-	-	-	2,014,248	2,514,248
Total other uses	191,064	2,000,000	1,606,000	95,000	3,000,000	2,014,248	11,623,614
Total requirements	\$ 9,920,063	\$ 12,000,000	\$ 2,440,000	\$ 395,000	\$ 3,000,000	\$ 2,900,000	\$ 39,713,733

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Fee Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 2,000,969	\$ 2,083,496	\$ 1,600,584	Beginning fund balance	\$ 2,126,351	\$ -	\$ -
			State revenue			
			Local revenue			
3,130,854	3,339,556	2,717,839	Fees	3,086,431	-	-
22,109	50,600	37,000	Sales of goods and services	52,000	-	-
393,746	464,150	350,000	Local grants and contracts	375,000	-	-
27,575	8,944	49,000	Other local revenue	4,000	-	-
<u>3,574,284</u>	<u>3,863,250</u>	<u>3,153,839</u>	Total revenue	<u>3,517,431</u>	<u>-</u>	<u>-</u>
			Other sources			
-	73,000	43,000	Transfers in	-	-	-
<u>-</u>	<u>73,000</u>	<u>43,000</u>	Total other sources	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,575,253</u>	<u>\$ 6,019,746</u>	<u>\$ 4,797,423</u>	Total resources	<u>\$ 5,643,782</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,816,417	1,984,009	\$ 2,019,835	Wages and salaries	\$ 2,140,544	\$ -	\$ -
441,672	560,322	691,645	Payroll taxes and benefits	813,345	-	-
<u>2,258,089</u>	<u>2,544,331</u>	<u>2,711,480</u>	Total personnel services	<u>2,953,889</u>	<u>-</u>	<u>-</u>
			Materials and services			
594,312	593,604	487,783	Supplies	508,536	-	-
31,475	31,245	46,350	Travel	30,450	-	-
3,970	11,233	20,000	Training and staff development	19,700	-	-
6,486	12,863	20,700	Publicity and public relations	24,950	-	-
51,521	52,772	65,100	Printing and publications	62,930	-	-
34,912	70,120	56,900	Repair and maintenance	56,000	-	-
5,828	6,768	3,800	Utilities	6,600	-	-
5,517	11,827	12,250	Fees and dues	9,500	-	-
108,600	195,491	122,875	Professional services	129,202	-	-
104,793	140,217	90,000	Cost of goods sold	140,000	-	-

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Fee Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
70	90	2,200	Student financial aid	4,500	-	-
18,583	19,955	12,050	Other materials and services	9,602	-	-
<u>966,067</u>	<u>1,146,185</u>	<u>940,008</u>	Total materials and services	<u>1,001,970</u>	<u>-</u>	<u>-</u>
			Capital outlay			
25,077	10,000	31,000	Vehicles and equipment	5,000	-	-
-	14,480	-	Buildings and infrastructure	-	-	-
<u>25,077</u>	<u>24,480</u>	<u>31,000</u>	Total capital outlay	<u>5,000</u>	<u>-</u>	<u>-</u>
<u>3,249,233</u>	<u>3,714,996</u>	<u>3,682,488</u>	Total expenditures	<u>3,960,859</u>	<u>-</u>	<u>-</u>
			Other uses			
242,524	25,000	-	Transfers out	-	-	-
-	-	1,114,935	Contingency	1,682,923	-	-
2,083,496	2,279,750	-	Ending fund balance	-	-	-
<u>2,326,020</u>	<u>2,304,750</u>	<u>1,114,935</u>	Total other uses	<u>1,682,923</u>	<u>-</u>	<u>-</u>
<u>\$ 5,575,253</u>	<u>\$ 6,019,746</u>	<u>\$ 4,797,423</u>	Total requirements	<u>\$ 5,643,782</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Innovation Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ -	\$ 355,702	\$ 13,000	Beginning fund balance	\$ 665,000	\$ -	\$ -
419	-	-	Local revenue			
			Other local revenue	-	-	-
770,930	314,000	250,000	Other sources			
			Transfers in	250,000	-	-
\$ 771,349	\$ 669,702	\$ 263,000	Total resources	\$ 915,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 88,122	\$ 21,479	\$ 20,000	Wages and salaries	\$ 166,979	\$ -	\$ -
20,366	6,228	4,960	Payroll taxes and benefits	3,000	-	-
<u>108,488</u>	<u>27,707</u>	<u>24,960</u>	Total personnel services	<u>169,979</u>	<u>-</u>	<u>-</u>
Materials and services						
27,334	418	-	Supplies	419,043	-	-
610	2,153	-	Travel	-	-	-
15,601	12,064	-	Training and staff development	-	-	-
-	1,008	20,000	Publicity and public relations	-	-	-
3,776	1,174	-	Printing and publications	-	-	-
36,503	4,759	125,000	Repair and maintenance	60,000	-	-
408	82,500	-	Fees and dues	-	-	-
209,230	58,316	-	Professional services	50,000	-	-
-	-	85,000	Other materials and services	130,000	-	-
<u>293,462</u>	<u>162,392</u>	<u>230,000</u>	Total materials and services	<u>659,043</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Innovation Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
13,697	-	-	Capital outlay			
	-	-	Vehicles and equipment	-	-	-
415,647	190,099	254,960	Total expenditures	829,022	-	-
			Other uses			
-	-	8,040	Contingency	85,978	-	-
355,702	479,603	-	Ending fund balance	-	-	-
355,702	479,603	8,040	Total other uses	85,978	-	-
\$ 771,349	\$ 669,702	\$ 263,000	Total requirements	\$ 915,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Student Technology Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 471,184	\$ 681,062	\$ 923,223	Beginning fund balance	\$ 923,223	\$ -	\$ -
			Local revenue			
760,217	870,602	860,000	Fees	822,986	-	-
\$ 1,231,401	\$ 1,551,664	\$ 1,783,223	Total resources	\$ 1,746,209	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 222,228	\$ 252,029	\$ 293,444	Wages and salaries	\$ 361,750	\$ -	\$ -
97,349	121,427	142,756	Payroll taxes and benefits	177,917	-	-
<u>319,577</u>	<u>373,456</u>	<u>436,200</u>	Total personnel services	<u>539,667</u>	<u>-</u>	<u>-</u>
			Materials and services			
187,799	254,512	404,000	Supplies	400,000	-	-
42,683	24,028	38,495	Printing and publications	30,000	-	-
280	-	-	Repair and maintenance	-	-	-
<u>230,762</u>	<u>278,540</u>	<u>442,495</u>	Total materials and services	<u>430,000</u>	<u>-</u>	<u>-</u>
<u>550,339</u>	<u>651,996</u>	<u>878,695</u>	Total expenditures	<u>969,667</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	404,528	Contingency	276,542	-	-
681,062	899,668	500,000	Ending fund balance	500,000	-	-
681,062	899,668	904,528	Total other uses	776,542	-	-
\$ 1,231,401	\$ 1,551,664	\$ 1,783,223	Total requirements	\$ 1,746,209	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Intramurals and Athletics Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 35,782	\$ 36,520	\$ 26,000	Beginning fund balance	\$ 50,000	\$ -	\$ -
			Local revenue			
249,424	294,299	300,000	Fees	278,283	-	-
105,054	108,596	100,000	Other local revenue	75,000	-	-
<u>354,478</u>	<u>402,895</u>	<u>400,000</u>	Total revenue	<u>353,283</u>	<u>-</u>	<u>-</u>
			Other sources			
15,669	-	-	Transfers in	-	-	-
15,669	-	-	Total other sources	-	-	-
<u>\$ 405,929</u>	<u>\$ 439,415</u>	<u>\$ 426,000</u>	Total resources	<u>\$ 403,283</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,076	1,642	\$ 5,000	Wages and salaries	\$ 5,000	\$ -	\$ -
219	290	1,395	Payroll taxes and benefits	2,216	-	-
<u>1,295</u>	<u>1,932</u>	<u>6,395</u>	Total personnel services	<u>7,216</u>	<u>-</u>	<u>-</u>
			Materials and services			
109,639	114,545	141,605	Supplies	125,000	-	-
173,123	169,210	128,000	Travel	150,000	-	-
240	2	-	Printing and publications	-	-	-
14,766	23,803	25,000	Fees and dues	15,000	-	-
33,938	42,748	40,000	Insurance	45,000	-	-
36,035	33,850	60,000	Professional services	50,000	-	-
373	119	-	Student financial aid	-	-	-
<u>369,409</u>	<u>386,209</u>	<u>401,000</u>	Total expenditures	<u>392,216</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	25,000	Contingency	11,067	-	-
36,520	53,206	-	Ending fund balance	-	-	-
<u>36,520</u>	<u>53,206</u>	<u>25,000</u>	Total other uses	<u>11,067</u>	<u>-</u>	<u>-</u>
<u>\$ 405,929</u>	<u>\$ 439,415</u>	<u>\$ 426,000</u>	Total requirements	<u>\$ 403,283</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Student Life and Leadership Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 138,738	\$ 122,382	\$ 20,000	Beginning fund balance	\$ 90,000	\$ -	\$ -
			Local revenue			
41,753	49,384	55,000	Fees	46,630	-	-
394	144	-	Sales of goods and services	-	-	-
89,546	144,050	65,000	Other local revenue	40,000	-	-
131,693	193,578	120,000	Total revenue	86,630	-	-
\$ 270,431	\$ 315,960	\$ 140,000	Total resources	\$ 176,630	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
-	-	\$ -	Wages and salaries	\$ 12,000	\$ -	\$ -
-	-	-	Payroll taxes and benefits	3,584	-	-
-	-	-	Total personnel services	15,584	-	-
			Materials and services			
31,921	18,072	21,000	Supplies	13,500	-	-
14,082	9,956	11,000	Travel	6,500	-	-
4,264	4,165	5,000	Training and staff development	3,500	-	-
-	34	-	Publicity and public relations	2,500	-	-
10,364	10,890	13,000	Printing and publications	11,500	-	-
-	2,700	1,000	Repair and maintenance	-	-	-
2,055	1,600	8,000	Fees and dues	2,500	-	-
24,078	37,870	35,000	Professional services	33,000	-	-
8,979	11,401	4,000	Student financial aid	12,000	-	-
52,306	83,626	30,000	Other materials and services	30,500	-	-
148,049	180,314	128,000	Total expenditures	131,084	-	-

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Student Life and Leadership Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
-	-	12,000	Other uses			
122,382	135,646	-	Contingency	45,546	-	-
122,382	135,646	12,000	Ending fund balance	-	-	-
\$ 270,431	\$ 315,960	\$ 140,000	Total other uses	45,546	-	-
			Total requirements	\$ 176,630	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Computer Lab Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 113,143	\$ 107,042	\$ 115,000	Beginning fund balance	\$ 125,000	\$ -	\$ -
			Local revenue			
48,529	51,594	50,000	Fees	48,766	-	-
\$ 161,672	\$ 158,636	\$ 165,000	Total resources	\$ 173,766	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
53,019	41,774	\$ 40,000	Wages and salaries	\$ 53,000	\$ -	\$ -
862	531	164	Payroll taxes and benefits	520	-	-
<u>53,881</u>	<u>42,305</u>	<u>40,164</u>	Total personnel services	<u>53,520</u>	<u>-</u>	<u>-</u>
			Materials and services			
642	548	10,000	Supplies	3,500	-	-
-	-	-	Printing and publications	-	-	-
107	-	1,500	Professional services	1,500	-	-
<u>749</u>	<u>548</u>	<u>11,500</u>	Total materials and services	<u>5,000</u>	<u>-</u>	<u>-</u>
<u>54,630</u>	<u>42,853</u>	<u>51,664</u>	Total expenditures	<u>58,520</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	113,336	Contingency	115,246	-	-
107,042	115,783	-	Ending fund balance	-	-	-
<u>107,042</u>	<u>115,783</u>	<u>113,336</u>	Total other uses	<u>115,246</u>	<u>-</u>	<u>-</u>
\$ 161,672	\$ 158,636	\$ 165,000	Total requirements	\$ 173,766	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Student Financial Aid Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 49,965	\$ 157,431	\$ 159,000	Beginning fund balance	\$ 164,000	\$ -	\$ -
			State revenue			
2,876,792	3,052,944	1,800,000	State student financial aid	1,500,000	-	-
			Local revenue			
964,588	932,937	900,000	Local student financial aid	900,000	-	-
			Federal revenue			
7,523,843	7,260,117	7,735,495	Federal student financial aid	7,338,785	-	-
15,279	-	17,073	Other federal revenue	17,278	-	-
<u>11,380,502</u>	<u>11,245,998</u>	<u>10,452,568</u>	Total revenue	<u>9,756,063</u>	<u>-</u>	<u>-</u>
			Other sources			
50,000	-	50,000	Transfers in	-	-	-
<u>\$ 11,480,467</u>	<u>\$ 11,403,429</u>	<u>\$ 10,661,568</u>	Total resources	<u>\$ 9,920,063</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
191,864	187,947	\$ 178,509	Wages and salaries	\$ 178,509	\$ -	\$ -
1,068	982	714	Payroll taxes and benefits	714	-	-
<u>192,932</u>	<u>188,929</u>	<u>179,223</u>	Total personnel services	<u>179,223</u>	<u>-</u>	<u>-</u>
			Materials and services			
11,122,267	11,045,356	10,245,886	Student financial aid	9,549,776	-	-
7,837	13,480	-	Other materials and services	-	-	-
<u>11,130,104</u>	<u>11,058,836</u>	<u>10,245,886</u>	Total materials and services	<u>9,549,776</u>	<u>-</u>	<u>-</u>
<u>11,323,036</u>	<u>11,247,765</u>	<u>10,425,109</u>	Total expenditures	<u>9,728,999</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	236,459	Contingency	191,064	-	-
157,431	155,664	-	Ending fund balance	-	-	-
<u>157,431</u>	<u>155,664</u>	<u>236,459</u>	Total other uses	<u>191,064</u>	<u>-</u>	<u>-</u>
<u>\$ 11,480,467</u>	<u>\$ 11,403,429</u>	<u>\$ 10,661,568</u>	Total requirements	<u>\$ 9,920,063</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Grants and Contracts Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 666,045	\$ 493,564	\$ 650,000	Beginning fund balance	\$ 650,000	\$ -	\$ -
			State revenue			
1,280,699	296,883	500,000	State grants and contracts	500,000	-	-
			Local revenue			
128,544	182,183	200,000	Fees	200,000	-	-
458,289	384,237	531,400	Local grants and contracts	731,400	-	-
891,975	1,044,224	1,000,000	Other local revenue	1,300,000	-	-
			Federal revenue			
2,716,404	3,193,249	6,500,000	Federal grants and contracts	8,500,000	-	-
2,160	2,366	3,000	Other federal revenue	3,000	-	-
<u>5,478,071</u>	<u>5,103,142</u>	<u>8,734,400</u>	Total revenue	<u>11,234,400</u>	<u>-</u>	<u>-</u>
			Other sources			
115,474	115,600	115,600	Transfers in	115,600	-	-
2,300	-	-	Sale of fixed assets	-	-	-
<u>117,774</u>	<u>115,600</u>	<u>115,600</u>	Total other sources	<u>115,600</u>	<u>-</u>	<u>-</u>
<u>\$ 6,261,890</u>	<u>\$ 5,712,306</u>	<u>\$ 9,500,000</u>	Total resources	<u>\$12,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 2,315,734	\$ 2,004,781	\$ 3,500,000	Wages and salaries	\$ 4,900,000	\$ -	\$ -
757,660	783,743	1,575,000	Payroll taxes and benefits	2,200,000	-	-
<u>3,073,394</u>	<u>2,788,524</u>	<u>5,075,000</u>	Total personnel services	<u>7,100,000</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Grants and Contracts Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			Materials and services			
281,886	220,267	250,000	Supplies	401,000	-	-
41,421	41,899	75,000	Travel	100,000	-	-
60,730	70,496	50,000	Training and staff development	165,000	-	-
7,473	11,470	9,000	Publicity and public relations	9,000	-	-
21,418	31,797	30,000	Printing and publications	40,000	-	-
114,974	15,567	50,000	Repair and maintenance	50,000	-	-
2,883	3,160	3,000	Utilities	5,000	-	-
13,813	25,283	8,000	Fees and dues	10,000	-	-
294,690	441,578	350,000	Professional services	350,000	-	-
63,843	43,292	40,000	Student financial aid	400,000	-	-
999,331	806,058	900,000	WIA payments for student expenses	800,000	-	-
494,510	459,077	350,000	Other materials and services	350,000	-	-
<u>2,396,972</u>	<u>2,169,944</u>	<u>2,115,000</u>	Total materials and services	<u>2,680,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
133,334	66,399	200,000	Vehicles and equipment	200,000	-	-
-	-	20,000	Library collection	20,000	-	-
<u>133,334</u>	<u>66,399</u>	<u>220,000</u>	Total capital outlay	<u>220,000</u>	<u>-</u>	<u>-</u>
<u>5,603,700</u>	<u>5,024,867</u>	<u>7,410,000</u>	Total expenditures	<u>10,000,000</u>	<u>-</u>	<u>-</u>
			Other uses			
164,626	-	-	Transfers out	-	-	-
-	-	2,090,000	Contingency	2,000,000	-	-
493,564	687,439	-	Ending fund balance	-	-	-
<u>658,190</u>	<u>687,439</u>	<u>2,090,000</u>	Total other uses	<u>2,000,000</u>	<u>-</u>	<u>-</u>
<u>\$ 6,261,890</u>	<u>\$ 5,712,306</u>	<u>\$ 9,500,000</u>	Total requirements	<u>\$12,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Retirement Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 1,832,617	\$ 1,867,453	\$ 1,900,000	Beginning fund balance	\$ 1,820,000	\$ -	\$ -
			Other sources			
750,000	620,000	620,000	Transfers in	620,000	-	-
<u>\$ 2,582,617</u>	<u>\$ 2,487,453</u>	<u>\$ 2,520,000</u>	Total resources	<u>\$ 2,440,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
530,301	483,308	\$ 565,500	Payroll taxes and benefits	\$ 614,200	\$ -	\$ -
184,863	124,714	159,700	Retiree stipend	219,800	-	-
<u>715,164</u>	<u>608,022</u>	<u>725,200</u>	Total expenditures	<u>834,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	1,794,800	Contingency	1,606,000	-	-
1,867,453	1,879,431	-	Ending fund balance	-	-	-
<u>1,867,453</u>	<u>1,879,431</u>	<u>1,794,800</u>	Total other uses	<u>1,606,000</u>	<u>-</u>	<u>-</u>
<u>\$ 2,582,617</u>	<u>\$ 2,487,453</u>	<u>\$ 2,520,000</u>	Total requirements	<u>\$ 2,440,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Insurance Reserve Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 291,520	\$ 354,850	\$ 350,000	Beginning fund balance	\$ 395,000	\$ -	\$ -
			Other sources			
100,000	50,000	100,000	Transfers in	-	-	-
\$ 391,520	\$ 404,850	\$ 450,000	Total resources	\$ 395,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ -	\$ -	\$ 250,000	Supplies	\$ 300,000	\$ -	\$ -
630	5,100	-	Repair and maintenance	-	-	-
25,000	-	-	Other materials and services	-	-	-
<u>25,630</u>	<u>5,100</u>	<u>250,000</u>	Total materials and services	<u>300,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
11,040	-	-	Library collection	-	-	-
<u>36,670</u>	<u>5,100</u>	<u>250,000</u>	Total expenditures	<u>300,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	200,000	Contingency	95,000	-	-
354,850	399,750	-	Ending fund balance	-	-	-
\$ 391,520	\$ 404,850	\$ 450,000	Total requirements	\$ 395,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
PERS Reserve Fund**

<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>		<u>2019-20 Proposed</u>	<u>2019-20 Approved</u>	<u>2019-20 Adopted</u>
\$ 1,000,000	\$ 3,000,000	\$ 3,000,000	RESOURCES			
			Beginning fund balance	\$ 3,000,000	\$ -	\$ -
			State revenue			
			Other sources			
2,000,000	-	-	Transfers in	-	-	-
<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total resources	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Other uses			
-	-	3,000,000	Contingency	3,000,000	-	-
3,000,000	3,000,000	-	Ending fund balance	-	-	-
<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total requirements	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Technology Infrastructure and Software Replacement Fund

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ -	\$ -	\$ 2,700,000	Beginning fund balance	\$ 2,900,000	\$ -	\$ -
			Other sources			
-	-	200,000	Transfers in	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,900,000</u>	Total resources	<u>\$ 2,900,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ 140,000	Wages and salaries	\$ 140,000	\$ -	\$ -
-	-	43,008	Payroll taxes and benefits	45,752	-	-
<u>-</u>	<u>-</u>	<u>183,008</u>	Total personnel services	<u>185,752</u>	<u>-</u>	<u>-</u>
			Materials and services			
-	-	291,000	Repair and maintenance	200,000	-	-
-	-	41,600	Professional services	-	-	-
<u>-</u>	<u>-</u>	<u>332,600</u>	Total materials and services	<u>200,000</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>515,608</u>	Total expenditures	<u>885,752</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	2,384,392	Ending fund balance	2,014,248	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,900,000</u>	Total requirements	<u>\$ 2,900,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Debt Service Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 2,444,082	\$ 2,486,999	\$ 5,097,299	Beginning fund balance	\$ 4,766,236	\$ -	\$ -
			Local revenue			
6,130,445	6,489,849	6,608,660	Property taxes	6,499,453	-	-
176,800	172,000	177,200	Local grants and contracts	-	-	-
2,355,823	2,180,988	2,556,681	Other local revenue	2,386,974	-	-
<u>8,663,068</u>	<u>8,842,837</u>	<u>9,342,541</u>	Total revenue	<u>8,886,427</u>	<u>-</u>	<u>-</u>
			Other sources			
-	2,800,000	-	Transfers in	-	-	-
<u>\$ 11,107,150</u>	<u>\$ 14,129,836</u>	<u>\$ 14,439,840</u>	Total resources	<u>\$ 13,652,663</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Debt service			
\$ 5,715,000	\$ 5,630,000	\$ 7,290,000	Principal	\$ 6,755,000	\$ -	\$ -
2,905,151	3,623,671	3,341,632	Interest	2,990,452	-	-
<u>8,620,151</u>	<u>9,253,671</u>	<u>10,631,632</u>	Total expenditures	<u>9,745,452</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	3,608,208	Contingency	3,707,211	-	-
2,486,999	4,876,165	200,000	Ending fund balance	200,000	-	-
<u>2,486,999</u>	<u>4,876,165</u>	<u>3,808,208</u>	Total other uses	<u>3,907,211</u>	<u>-</u>	<u>-</u>
<u>\$ 11,107,150</u>	<u>\$ 14,129,836</u>	<u>\$ 14,439,840</u>	Total requirements	<u>\$ 13,652,663</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds				Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2007 Refunding of 2001	2015	2017	Total		2009 Refunding of 1998 COPs	
Fund balance June 30, 2018				\$ 387,999	\$3,438,157	\$ 1,050,010	\$4,876,166
Projected 2018-19							
Revenue				6,608,660	2,556,681	177,200	9,342,541
Expenditures							
Principal	\$ 4,565,000	\$ -	\$ 75,000	4,640,000	1,470,000	1,180,000	7,290,000
Interest	475,500	640,100	987,150	2,102,750	1,191,682	47,200	3,341,632
Total debt service	<u>\$ 5,040,500</u>	<u>\$ 640,100</u>	<u>\$ 1,062,150</u>	<u>6,742,750</u>	<u>2,661,682</u>	<u>1,227,200</u>	<u>10,631,632</u>
Fund balance at end of year				253,909	3,333,156	10	3,587,075
Budget 2019-20							
Revenue				6,499,453	2,386,974	-	8,886,427
Transfers in				-	-	-	-
Total revenue & other sources				<u>6,499,453</u>	<u>2,386,974</u>	<u>-</u>	<u>8,886,427</u>
Expenditures							
Principal	\$ 4,945,000	\$ -	\$ 150,000	5,095,000	1,660,000	-	6,755,000
Interest	247,250	640,100	985,650	1,873,000	1,117,452	-	2,990,452
Total debt service	<u>\$ 5,192,250</u>	<u>\$ 640,100</u>	<u>\$ 1,135,650</u>	<u>6,968,000</u>	<u>2,777,452</u>	<u>-</u>	<u>9,745,452</u>
Fund balance at end of year				<u>\$ (214,638)</u>	<u>\$ 2,942,678</u>	<u>\$ 10</u>	<u>\$ 2,728,050</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
2019-20 BUDGET
Description of Long-Term Debt

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

General Obligation Bonds

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

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

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

Pension Obligation Bonds

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

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

Full Faith and Credit Obligations (FFCO)

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

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Description of Long-Term Debt

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

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

In 2017-18, \$1,050,000 was transferred from General Fund reserves to the Debt Service fund to pay the debt principal when it is callable on June 1, 2019. 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
2019-20 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 2,770,000	\$ 154,928,913
Principal balance at June 30, 2019	\$ 4,945,000	\$ 43,896,012	\$ 44,922,901	\$ 11,395,000	\$ 10,195,000	\$ -	\$ 115,353,913
Payment source	Property tax levy for debt service			College operations		Clackamas County	
Purpose	Refund 2001 GO bonds	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003		Refund 1998 debt related to Sheriff's Precinct	
Coupon rates	4.00-5.00%	2.00-5.00%	2.00-5.00%	3.35-5.50%	4.64-4.83%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	Charles Schwab & Co., Inc.	Financial Security Assurance	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AAA	AA	AA+	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	
Current rating							
S & P	AA	AA	AA+	AA	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
	Total Principal and Interest						
2020	\$ 5,192,250	\$ 640,100	\$ 1,135,650	\$ 1,481,444	\$ 1,296,007	\$ 172,000	\$ 9,917,451
2021	-	3,720,100	3,661,650	1,544,932	1,348,631	176,800	10,452,113
2022	-	3,845,100	3,774,400	1,607,436	1,400,393	176,200	10,803,529
2023	-	3,970,100	3,878,400	1,678,685	1,457,567	175,400	11,160,152
2024	-	4,095,100	3,988,650	1,747,860	1,514,667	174,400	11,520,677
2025	-	4,227,350	4,099,400	1,823,482	1,576,454	173,200	11,899,886
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	176,800	10,114,902
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	-	10,271,180
2028	-	4,655,000	2,127,750	1,018,364	880,580	-	8,681,694
2029	-	4,805,000	2,183,000	-	-	-	6,988,000
2030	-	4,965,000	2,230,250	-	-	-	7,195,250
2031	-	5,125,000	2,289,750	-	-	-	7,414,750
2032	-	5,290,000	2,345,750	-	-	-	7,635,750
2033	-	5,465,000	2,403,250	-	-	-	7,868,250
2034	-	5,640,000	2,462,000	-	-	-	8,102,000
2035	-	5,825,000	2,521,750	-	-	-	8,346,750
2036	-	-	8,297,250	-	-	-	8,297,250
2037	-	-	8,547,500	-	-	-	8,547,500
2038	-	-	8,804,251	-	-	-	8,804,251
2039	-	-	9,070,750	-	-	-	9,070,750
2040	-	-	9,345,000	-	-	-	9,345,000
Total	\$ 5,192,250	\$ 71,137,200	\$ 87,281,401	\$ 14,782,299	\$ 12,819,135	\$ 1,224,800	\$ 192,437,085

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Principal Portion</i>			
2020	\$ 4,945,000	\$ -	\$ 150,000	\$ 855,000	\$ 805,000	\$ 130,000	\$ 6,885,000
2021	-	2,672,362	1,073,402	965,000	895,000	140,000	5,745,764
2022	-	2,671,111	1,224,281	1,080,000	990,000	145,000	6,110,392
2023	-	2,655,342	1,375,161	1,210,000	1,095,000	150,000	6,485,503
2024	-	3,455,000	1,538,973	1,345,000	1,205,000	155,000	7,698,973
2025	-	3,750,000	1,985,000	1,495,000	1,325,000	160,000	8,715,000
2026	-	4,010,000	-	1,655,000	1,450,000	170,000	7,285,000
2027	-	4,290,000	45,000	1,825,000	1,590,000	-	7,750,000
2028	-	2,774,613	95,000	965,000	840,000	-	4,674,613
2029	-	2,714,777	155,000	-	-	-	2,869,777
2030	-	2,645,997	210,000	-	-	-	2,855,997
2031	-	2,582,385	280,000	-	-	-	2,862,385
2032	-	2,515,818	350,000	-	-	-	2,865,818
2033	-	2,457,392	425,000	-	-	-	2,882,392
2034	-	2,394,575	505,000	-	-	-	2,899,575
2035	-	2,345,669	590,000	-	-	-	2,935,669
2036	-	-	6,395,000	-	-	-	6,395,000
2037	-	-	6,965,000	-	-	-	6,965,000
2038	-	-	6,805,044	-	-	-	6,805,044
2039	-	-	7,082,727	-	-	-	7,082,727
2040	-	-	7,673,313	-	-	-	7,673,313
Total	\$ 4,945,000	\$ 43,935,041	\$ 44,922,901	\$ 11,395,000	\$ 10,195,000	\$ 1,050,000	\$ 116,442,942

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Interest Portion</i>			
2020	\$ 247,250	\$ 640,100	\$ 985,650	\$ 626,444	\$ 491,007	\$ 42,000	\$ 3,032,451
2021	-	1,047,738	2,588,248	579,932	453,631	36,800	4,706,349
2022	-	1,173,989	2,550,119	527,436	410,393	31,200	4,693,137
2023	-	1,314,758	2,503,239	468,685	362,567	25,400	4,674,649
2024	-	640,100	2,449,677	402,860	309,667	19,400	3,821,704
2025	-	477,350	2,114,400	328,482	251,454	13,200	3,184,886
2026	-	354,850	2,035,000	245,809	187,443	6,800	2,829,902
2027	-	214,500	2,035,000	154,287	117,393	-	2,521,180
2028	-	1,880,387	2,032,750	53,364	40,580	-	4,007,081
2029	-	2,090,223	2,028,000	-	-	-	4,118,223
2030	-	2,319,003	2,020,250	-	-	-	4,339,253
2031	-	2,542,615	2,009,750	-	-	-	4,552,365
2032	-	2,774,182	1,995,750	-	-	-	4,769,932
2033	-	3,007,608	1,978,250	-	-	-	4,985,858
2034	-	3,245,425	1,957,000	-	-	-	5,202,425
2035	-	3,479,331	1,931,750	-	-	-	5,411,081
2036	-	-	1,902,250	-	-	-	1,902,250
2037	-	-	1,582,500	-	-	-	1,582,500
2038	-	-	1,999,207	-	-	-	1,999,207
2039	-	-	1,988,023	-	-	-	1,988,023
2040	-	-	1,671,687	-	-	-	1,671,687
Total	\$ 247,250	\$ 27,202,159	\$ 42,358,500	\$ 3,387,299	\$ 2,624,135	\$ 174,800	\$ 75,994,143

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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, 2018-19	\$ 56,103,649,839
Percentage limitation	<u>1.5%</u>
Legal debt limitation	841,554,748
Bonded indebtedness at June 30, 2019	<u>93,763,913</u>
Debt margin	<u><u>\$ 747,790,835</u></u>

This page intentionally left blank.

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

	<i>Restricted</i>	<i>Unrestricted</i>			2019-20 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 20,000,000	\$ 25,000	\$ 1,850,000	\$ 2,800,000	\$ 24,675,000
State revenue					
State grants and contracts	19,262,950	-	-	-	19,262,950
Local revenue					
Fees	-	-	35,000	-	35,000
Other local revenue	200,000	-	-	-	200,000
Total revenue	<u>19,462,950</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>19,497,950</u>
Other sources					
Transfers in	-	100,000	250,000	500,000	850,000
Proceeds from long-term debt	-	-	-	-	-
Total other sources	<u>-</u>	<u>100,000</u>	<u>250,000</u>	<u>500,000</u>	<u>850,000</u>
Total resources	<u>\$ 39,462,950</u>	<u>\$ 125,000</u>	<u>\$ 2,135,000</u>	<u>\$ 3,300,000</u>	<u>\$ 45,022,950</u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 114,768	\$ -	\$ -	\$ -	\$ 114,768
Payroll taxes and benefits	156,816	-	-	-	156,816
Total personal services	<u>271,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,584</u>
Materials and services					
Supplies	-	120,000	75,000	-	195,000
Repair and maintenance	-	-	-	300,000	300,000
Professional services	7,564,200	-	-	200,000	7,764,200
Total materials and services	<u>7,564,200</u>	<u>120,000</u>	<u>75,000</u>	<u>500,000</u>	<u>8,259,200</u>

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

	<i>Restricted</i>	<i>Unrestricted</i>			
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	2019-20 Budget
Capital outlay					
Vehicles and equipment	-	-	975,000	-	975,000
Buildings and infrastructure	30,256,800	-	-	1,800,000	32,056,800
Total capital outlay	<u>30,256,800</u>	<u>-</u>	<u>975,000</u>	<u>1,800,000</u>	<u>33,031,800</u>
Total expenditures	<u>38,092,584</u>	<u>120,000</u>	<u>1,050,000</u>	<u>2,300,000</u>	<u>41,562,584</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	1,370,366	5,000	1,085,000	1,000,000	3,460,366
Ending fund balance	-	-	-	-	-
Total other uses	<u>1,370,366</u>	<u>5,000</u>	<u>1,085,000</u>	<u>1,000,000</u>	<u>3,460,366</u>
Total requirements	<u>\$ 39,462,950</u>	<u>\$ 125,000</u>	<u>\$ 2,135,000</u>	<u>\$ 3,300,000</u>	<u>\$ 45,022,950</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Capital Projects (Bond) Fund**

206-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 25,120,777	\$ 60,437,957	\$ 45,500,000	Beginning fund balance	\$ 20,000,000	\$ -	\$ -
-	-	10,000,000	State revenue			
			State grants and contracts	19,262,950	-	-
30,622	647,377	262,000	Local revenue			
30,622	647,377	10,262,000	Other local revenue	200,000	-	-
			Total revenue	19,462,950	-	-
			Other sources			
44,997,901	-	-	Proceeds from long-term debt	-	-	-
44,997,901	-	-	Total other sources	-	-	-
\$ 70,149,300	\$ 61,085,334	\$ 55,762,000	Total resources	\$ 39,462,950	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ -	\$ 73,346	\$ 205,506	Wages and salaries	\$ 114,768	\$ -	\$ -
-	35,718	47,513	Payroll taxes and benefits	156,816	-	-
-	109,064	253,019	Total personal services	271,584	-	-
			Materials and services			
\$ 108,918	\$ 1,070,389	\$ -	Supplies	\$ -	\$ -	\$ -
513	403	-	Publicity and public relations	-	-	-
100	75	-	Printing and publications	-	-	-
648,684	759,155	-	Repair and maintenance	-	-	-
68	761	-	Utilities	-	-	-
122,737	170	-	Fees and dues	-	-	-
48,608	-	-	Insurance	-	-	-
5,744,668	3,564,801	9,400,000	Professional services	7,564,200	-	-
6,674,296	5,395,754	9,400,000	Total materials and services	7,564,200	-	-

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Capital Projects (Bond) Fund**

206-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
536,681	827,355	-	Capital outlay			
10,201,349	24,935,658	37,500,000	Vehicles and equipment	-	-	-
10,738,030	25,763,013	37,500,000	Buildings and infrastructure	30,256,800	-	-
17,412,326	31,267,831	47,153,019	Total capital outlay	30,256,800	-	-
			Total expenditures	38,092,584	-	-
			Other uses			
(7,700,983)	-	-	Issuance/refunding of long-term debt	-	-	-
-	-	8,608,981	Contingency	1,370,366	-	-
60,437,957	29,817,503	-	Ending fund balance	-	-	-
52,736,974	29,817,503	8,608,981	Total other uses	1,370,366	-	-
\$ 70,149,300	\$ 61,085,334	\$ 55,762,000	Total requirements	\$ 39,462,950	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Staff Computer Replacement Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ -	\$ 129,775	\$ 225,000	Beginning fund balance	\$ 25,000	\$ -	\$ -
			Other sources			
150,000	154,500	159,140	Transfers in	100,000	-	-
\$ 150,000	\$ 284,275	\$ 384,140	Total resources	\$ 125,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 20,225	\$ 57,030	\$ 125,000	Supplies	\$ 120,000	\$ -	\$ -
-	462	-	Training and staff development	-	-	-
<u>20,225</u>	<u>57,492</u>	<u>125,000</u>	Total expenditures	<u>120,000</u>	<u>-</u>	<u>-</u>
			Other uses			
			Issuance/refunding of long-term debt	-	-	-
-	-	200,000	Transfers out	-	-	-
-	-	59,140	Contingency	5,000	-	-
129,775	226,783	-	Ending fund balance	-	-	-
<u>129,775</u>	<u>226,783</u>	<u>259,140</u>	Total other uses	<u>5,000</u>	<u>-</u>	<u>-</u>
\$ 150,000	\$ 284,275	\$ 384,140	Total requirements	\$ 125,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Equipment Replacement Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 1,551,799	\$ 1,710,234	\$ 1,500,000	Beginning fund balance	\$ 1,850,000	\$ -	\$ -
			Local revenue			
27,900	25,109	35,000	Fees	35,000	-	-
			Other sources			
597,659	515,000	250,000	Transfers in	250,000	-	-
<u>\$ 2,177,358</u>	<u>\$ 2,250,343</u>	<u>\$ 1,785,000</u>	Total resources	<u>\$ 2,135,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 73,106	\$ 312,577	\$ -	Supplies	\$ 75,000	\$ -	\$ -
20,712	9,730	-	Repair and maintenance	-	-	-
1,667	-	-	Professional services	-	-	-
1,181	-	-	Other materials and services	-	-	-
<u>96,666</u>	<u>322,307</u>	<u>-</u>	Total materials and services	<u>75,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
370,458	84,718	500,000	Vehicles and equipment	975,000	-	-
<u>467,124</u>	<u>407,025</u>	<u>500,000</u>	Total expenditures	<u>1,050,000</u>	<u>-</u>	<u>-</u>
			Other uses			
		1,285,000	Contingency	1,085,000	-	-
-	-	-	Ending fund balance	-	-	-
1,710,234	1,843,318	-	Total other uses	1,085,000	-	-
<u>1,710,234</u>	<u>1,843,318</u>	<u>1,285,000</u>	Total requirements	<u>\$ 2,135,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,177,358</u>	<u>\$ 2,250,343</u>	<u>\$ 1,785,000</u>				

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Major Maintenance Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 2,912,459	\$ 3,292,578	\$ 3,000,000	Beginning fund balance	\$ 2,800,000	\$ -	\$ -
			Local revenue			
1,000	868,340	-	Local grants and contracts	-	-	-
248,804	(498)	-	Other local revenue	-	-	-
249,804	867,842	-	Total revenue	-	-	-
			Other sources			
490,918	505,650	500,000	Transfers in	500,000	-	-
\$ 3,653,181	\$ 4,666,070	\$ 3,500,000	Total resources	\$ 3,300,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 126,124	\$ 43,296	\$ -	Supplies	\$ -	\$ -	\$ -
373	-	-	Publicity and public relations	-	-	-
38,921	72,804	300,000	Repair and maintenance	300,000	-	-
182,157	54,865	200,000	Professional services	200,000	-	-
347,575	170,965	500,000	Total materials and services	500,000	-	-
			Capital outlay			
13,028	-	-	Vehicles and equipment	-	-	-
-	1,709,152	2,000,000	Buildings and infrastructure	1,800,000	-	-
13,028	1,709,152	2,000,000	Total capital outlay	1,800,000	-	-
360,603	1,880,117	2,500,000	Total expenditures	2,300,000	-	-
			Other uses			
-	-	1,000,000	Contingency	1,000,000	-	-
3,292,578	2,785,953	-	Ending fund balance	-	-	-
\$ 3,653,181	\$ 4,666,070	\$ 3,500,000	Total requirements	\$ 3,300,000	\$ -	\$ -

This page intentionally left blank.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Proprietary Funds

	<i>Enterprise Funds</i>			
	Bookstore Fund	Customized Training Fund	Internal Service Fund	2019-20 Budget
RESOURCES				
Beginning fund balance	\$ 1,000,000	\$ 400,000	\$ 200,000	\$ 1,600,000
Local revenue				
Sales of goods and services	-	-	398,628	398,628
Local grants and contracts	-	500,000	-	500,000
Other local revenue	453,927	300,000	-	753,927
Total revenue	453,927	800,000	398,628	1,652,555
Total resources	\$ 1,453,927	\$ 1,200,000	\$ 598,628	\$ 3,252,555
REQUIREMENTS				
Expenditures				
Personnel services				
Wages and salaries	\$ 194,683	\$ 467,273	\$ 71,918	\$ 733,874
Payroll taxes and benefits	93,169	169,008	33,438	295,615
Total personnel services	287,852	636,281	105,356	1,029,489
Materials and services				
Supplies	-	37,800	75,000	112,800
Travel	-	40,000	35,000	75,000
Training and staff development	-	9,000	-	9,000
Publicity and public relations	-	25,000	-	25,000
Printing and publications	-	5,500	-	5,500
Repair and maintenance	16,075	-	105,500	121,575
Utilities	-	400	-	400
Fees and dues	-	1,000	-	1,000
Professional services	-	45,019	-	45,019
Cost of goods sold	-	-	-	-
Other materials and services	-	-	-	-
Total materials and services	16,075	163,719	215,500	395,294

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

	<i>Enterprise Funds</i>		
	Bookstore Fund	Customized Training Fund	Internal Service Fund
			2019-20 Budget
Capital outlay			
Vehicles and equipment	-	-	102,800
Total expenditures	<u>303,927</u>	<u>800,000</u>	<u>423,656</u>
Other uses			
Transfers out	150,000	-	-
Contingency	250,000	400,000	174,972
Ending fund balance	750,000	-	-
Total other uses	<u>1,150,000</u>	<u>400,000</u>	<u>174,972</u>
Total requirements	<u>\$ 1,453,927</u>	<u>\$ 1,200,000</u>	<u>\$ 598,628</u>
			<u>\$ 3,252,555</u>

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Bookstore Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 1,237,581	\$ 1,169,218	\$ 1,150,000	Beginning fund balance	\$ 1,000,000	\$ -	\$ -
			Local revenue			
1,842,547	1,697,292	1,714,850	Sales of goods and services	-	-	-
4,983	3,392	4,000	Other local revenue	453,927	-	-
1,847,530	1,700,684	1,718,850	Total revenue	453,927	-	-
\$ 3,085,111	\$ 2,869,902	\$ 2,868,850	Total resources	\$ 1,453,927	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 301,747	\$ 337,550	\$ 336,553	Wages and salaries	\$ 194,683	\$ -	\$ -
112,945	135,530	146,476	Payroll taxes and benefits	93,169	-	-
414,692	473,080	483,029	Total personnel services	287,852	-	-
			Materials and services			
4,599	10,028	5,700	Supplies	-	-	-
5,047	1,261	2,100	Travel	-	-	-
1,116	393	1,200	Training and staff development	-	-	-
449	826	1,000	Publicity and public relations	-	-	-
3,521	5,200	4,100	Printing and publications	-	-	-
34,754	6,786	31,500	Repair and maintenance	16,075	-	-
10,307	10,044	14,850	Utilities	-	-	-
37,245	33,272	38,400	Fees and dues	-	-	-
6,915	8,287	5,450	Professional services	-	-	-
1,327,130	1,317,421	1,161,975	Cost of goods sold	-	-	-
118	858	700	Other materials and services	-	-	-
1,431,201	1,394,376	1,266,975	Total materials and services	16,075	-	-

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Bookstore Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
-	10,797	10,000	Capital outlay			
			Vehicles and equipment	-	-	-
1,845,893	1,878,253	1,760,004	Total expenditures	303,927	-	-
			Other uses			
70,000	60,000	60,000	Transfers out	150,000	-	-
-	-	298,846	Contingency	250,000	-	-
1,169,218	931,649	750,000	Ending fund balance	750,000	-	-
1,239,218	991,649	1,108,846	Total other uses	1,150,000	-	-
\$ 3,085,111	\$ 2,869,902	\$ 2,868,850	Total requirements	\$ 1,453,927	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Customized Training Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
RESOURCES						
\$ 557,608	\$ 637,901	\$ 450,000	Beginning fund balance	\$ 400,000	\$ -	\$ -
			Local revenue			
567,127	303,985	500,000	Local grants and contracts	500,000	-	-
-	-	900,000	Other local revenue	300,000	-	-
567,127	303,985	1,400,000	Total revenue	800,000	-	-
\$ 1,124,735	\$ 941,886	\$ 1,850,000	Total resources	\$ 1,200,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
278,403	262,333	\$ 868,617	Wages and salaries	\$ 467,273	\$ -	\$ -
73,244	86,135	276,668	Payroll taxes and benefits	169,008	-	-
351,647	348,468	1,145,285	Total personnel services	636,281	-	-
Materials and services						
93,253	70,166	37,800	Supplies	37,800	-	-
12,079	8,944	85,000	Travel	40,000	-	-
13,179	5,224	15,000	Training and staff development	9,000	-	-
432	16,564	25,000	Publicity and public relations	25,000	-	-
4,215	6,136	4,000	Printing and publications	5,500	-	-
21	170	400	Utilities	400	-	-
1,199	3,293	2,500	Fees and dues	1,000	-	-
10,264	13,094	44,000	Professional services	45,019	-	-
134,642	123,591	213,700	Total materials and services	163,719	-	-
Capital outlay						
545	-	-	Vehicles and equipment	-	-	-
486,834	472,059	1,358,985	Total expenditures	800,000	-	-
Other uses						
-	73,000	43,000	Transfers out	-	-	-
-	-	448,015	Contingency	400,000	-	-
637,901	396,827	-	Ending fund balance	-	-	-
637,901	469,827	491,015	Total other uses	400,000	-	-
\$ 1,124,735	\$ 941,886	\$ 1,850,000	Total requirements	\$ 1,200,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Internal Service Fund**

2016-17 Actual	2017-18 Actual	2018-19 Budget		2019-20 Proposed	2019-20 Approved	2019-20 Adopted
			RESOURCES			
\$ 311,250	\$ 149,763	\$ 120,000	Beginning fund balance	\$ 200,000	\$ -	\$ -
			Local revenue			
344,904	410,843	360,000	Sales of goods and services	398,628	-	-
-	-	-	Other local revenue	-	-	-
344,904	410,843	360,000	Total revenue	398,628	-	-
\$ 656,154	\$ 560,606	\$ 480,000	Total resources	\$ 598,628	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 65,406	\$ 64,851	\$ 65,208	Wages and salaries	\$ 71,918	\$ -	\$ -
28,500	31,359	29,982	Payroll taxes and benefits	33,438	-	-
93,906	96,210	95,190	Total personnel services	105,356	-	-
			Materials and services			
84,198	49,574	75,000	Supplies	75,000	-	-
40,649	39,956	35,000	Travel	35,000	-	-
62	103	-	Printing and publications	-	-	-
128,061	99,406	105,000	Repair and maintenance	105,500	-	-
54	-	-	Fees and dues	-	-	-
716	882	-	Professional services	-	-	-
7,338	-	-	Other materials and services	-	-	-
261,078	189,921	215,000	Total materials and services	215,500	-	-
			Capital outlay			
151,407	57,411	50,000	Vehicles and equipment	102,800	-	-
506,391	343,542	360,190	Total expenditures	423,656	-	-
			Other uses			
-	-	119,810	Contingency	174,972	-	-
149,763	217,064	-	Ending fund balance	-	-	-
149,763	217,064	119,810	Total other uses	174,972	-	-
\$ 656,154	\$ 560,606	\$ 480,000	Total requirements	\$ 598,628	\$ -	\$ -

This page intentionally left blank.

APPENDICES

This page intentionally left blank.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 21,121,582	\$ 6,703,635	
Less uncollectible and discounts at 5%	(1,056,079)	(335,182)	
Plus collection of prior years past due taxes and other taxes	200,231	81,000	
Interest on property taxes	59,981	50,000	
Property taxes expected to be collected to balance the budget	<u>\$ 20,325,715</u>	<u>\$ 6,499,453</u>	<u>\$ 26,825,168</u>

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2018-19	2019-20		
TUITION				General Fund
In state (in district and out of district border states)	\$ 100	\$ 103	per credit hour	
Out of state and international	266.00	274.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-course related services available to the general college community.	2.50	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.	5.50	5.50	per credit hour	Student Technology
College services fee	28.00	28.00	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
2019-20 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2018-19	2019-20				
COURSE FEES AND SPECIAL PROGRAM FEES					Fee Fund
10033	Education, Human Services, Criminal Justice	-	25.00	Per Course	ED-131 Instructional Strategies
10016	Communication and Theater Arts	90.00	10.00	Per Course	J-220, J-221, J-222 Broadcast Journalism series
10004	Art	90.00	30.00	Per Course	DMC-100 Intro to DMC
10080	Wilsonville Campus, Apprenticeship, Fire Science and Emergency Management	-	20.00	Per Course	FRP-101 Basic Forest Management
10080	Wilsonville Campus, Apprenticeship, Fire Science and Emergency Management	-	25.00	Per Course	FRP-205 Forest Management, Assessment & Inventory
10080	Wilsonville Campus, Apprenticeship, Fire Science and Emergency Management	40.00	65.00	Per Course	FRP-212 Wildfire Power Saws FRP-219 Wildland Firing Operations; FRP- 250 Wilderness VI: Basic Tool Use and Care
10080	Wilsonville Campus, Apprenticeship, Fire Science and Emergency Management	30.00	25.00	Per Course	
10080	Wilsonville Campus, Apprenticeship, Fire Science and Emergency Management	25.00	30.00	Per Course	FRP-296 Intro Wildland Fire Behavior Calcs

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Transfers Between Funds**

<i>Transfer out from:</i>						
<i>Transfer in to:</i>	Purpose	General Fund	Customized Training	Staff Computer Fund	Bookstore Fund	Total
General Fund	2	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Innovation Fund	1	250,000	-		-	250,000
Grants and Contracts Fund	3	115,600	-		-	115,600
Retirement Fund	1	620,000	-		-	620,000
Staff Computer Replacement Fund	1	100,000	-		-	100,000
Equipment Replacement Fund	1	250,000	-		-	250,000
Major Maintenance Fund	1	500,000	-	-	-	500,000
Total transfers		\$ 1,835,600	\$ -	\$ -	\$ 150,000	\$ 1,985,600

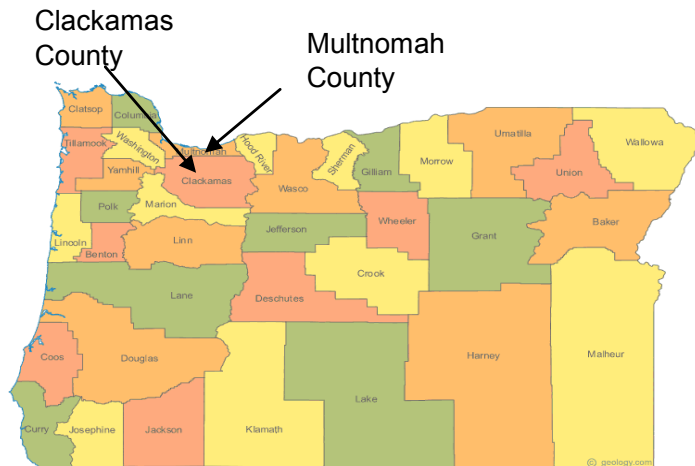
Purpose

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 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 (2018 estimate): 419,425
- 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 1,985,029 people, 47% of Oregon's total population of 4,190,713.

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Statistical Section**

Economy and Employment

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

Comparative (seasonally adjusted) unemployment rates follow.

	February 2019	February 2018
US	3.8%	4.1%
Oregon	4.4%	4.2%
Portland-Vancouver-Hillsboro MSA	3.8%	3.6%
Clackamas County	4.0%	3.6%

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
2018-19	37.8	4.6%	56.1	9.3%
2017-18	36.1	4.9%	51.3	10.5%
2016-17	34.4	4.9%	46.4	13.0%
2015-16	32.8	4.7%	41.1	10.7%
2014-15	31.4	4.9%	37.1	11.0%

Educational Options

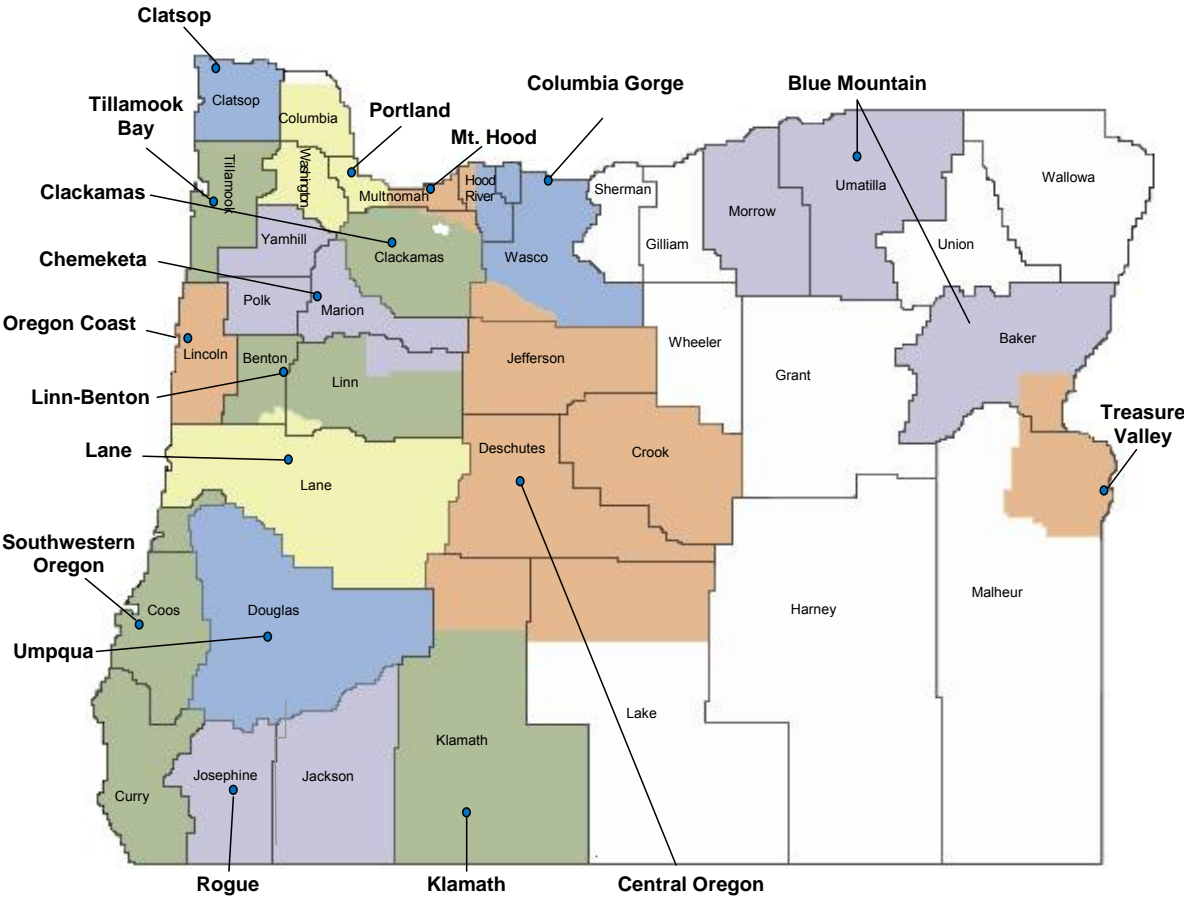
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2017-2018 follows.

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	25,371		
Chemeketa (Salem)		9,952	
Lane (Eugene)		7,901	
Mount Hood (Gresham)	7,860		
Clackamas (Oregon City)	6,716		
Linn Benton (Albany)		5,483	
Central Oregon (Bend)		4,587	
Rogue (Grants Pass)		4,339	
Other, less than 3,000 each		13,430	
Total	39,947	45,692	85,639
% all community colleges	47%	53%	

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

**CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
Statistical Section**

Oregon Community Colleges



Oregon has 17 community colleges with 60 satellite campus throughout the state.

Areas in white are not represented by community college districts. These counties and municipalities do not pay taxes into the state’s Community College Support Fund. 157

Currently, Grant county receives community college services through Contracts Out of District (CODs) with Blue Mt. Community College.

The city of Burns and Lake County receive community college services through CODs with Treasure

CLACKAMAS COMMUNITY COLLEGE
2019-20 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
2019-20 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.

CTE: Career and Technical Education.

CTEHS: Career and Technical Education high school.

CWP: Clackamas Workforce Partnership.

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

DEI: Diversity, Equity and Inclusion

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
2019-20 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.

IEP: Institutional Effectiveness and Planning.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

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

NCRC: National career readiness certificate.

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

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

OJT: On-the-job training.

OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

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

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

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

PTF: Part-time faculty.

Resources: Amounts available for expenditure.

SEM: Strategic Enrollment Management

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

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.

CLACKAMAS COMMUNITY COLLEGE
2019-20 BUDGET
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.

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.