

BUDGET DEVELOPMENT MANUAL

Clackamas Community College

Overview and technical instructions for budget development at Clackamas Community College
Update: December 13, 2024

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Clackamas Community College Budget Manual

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Introduction

This Budget Manual serves as a guide for the policies and procedures at Clackamas Community College to support departments in the preparation of the College budget for the upcoming fiscal year. It is subject to periodic review and updates to ensure compliance with the legal and regulatory landscape applicable to higher education in the State of Oregon.

Although the guidelines and directions included in this manual are meant to be comprehensive, there is the potential for new information or requests for budget-related deliverables to come to departments through the process. The Business Office will send communications of any changes to users and post information on the [Knowledge Base site](#) and as applicable on the [budget development site for the fiscal year](#). Please contact [Christy Owen](#), Dean of Business Services, if there are any questions regarding this manual.

Purpose of the Budget Manual

This Budget Manual is written for Clackamas Community College staff involved in budget development. This primarily consists of Unit managers and their designated staff who have financial and budgetary oversight responsibilities for the technical preparation and development of budget documents. The primary purpose of this manual is to document the general process steps, financial and performance management deliverables, and timelines for the development of the fiscal year budget.

Overview of the Budget Process

Legal Framework

Most local governments in Oregon, from the smallest special district to the largest city, must prepare and adopt an annual or biennial budget. Schools, counties, cities, ports, rural fire protection districts, water districts, and special districts are all subject to the same budget provisions under [Oregon Revised Statutes Chapter 294](#).

Oregon local budget law does two important things:

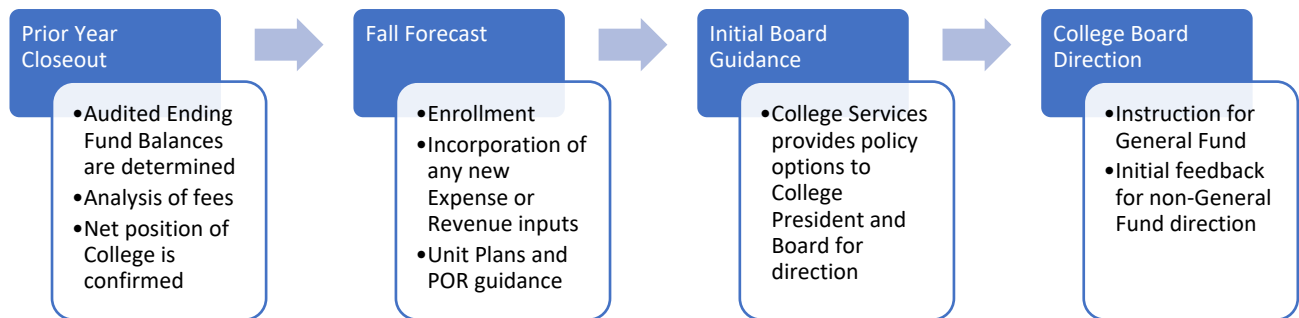
- 1) It establishes standard procedures for preparing, presenting, and administering a budget.
- 2) It requires community involvement in the preparation of a budget and public disclosure before a budget's formal adoption.

To give the public ample opportunity to participate in the budgeting process, Local Budget Law requires that a Budget Officer be appointed, and a budget committee be formed. Under the direction of the Board, the Budget Officer draws together necessary information and prepares the Proposed Budget. The Budget Committee then reviews and revises the Proposed Budget before it is formally adopted. For the College, the College President as the Budget Officer, and the Budget Committee consists of the Board-appointed community members. Notices are published, budgets are made available for public review, and opportunities for public comment are provided during at least two points in the process. These requirements encourage public participation in the budget decision-making process and give public exposure to budgeted programs and fiscal policies prior to adoption.

Budget Development Cycle

Planning & Preparation Phase

The Business Office is the central process coordinator for the development of the College's annual budget. The Office prepares the initial forecast for the College General Fund; sets the calendar for deliverables and training; and is available to serve as a financial advisor to stakeholders. There are key inputs into this forecast for the Board of Educators to consider prior to providing the College President with policy guidance for development of the College Budget for the upcoming Fiscal Year. Departments also complete their Unit Plans and Faculty Position Opening Review (POR) presentations in the Planning and Preparation Phase. The graphic below provides a process flow for the initial planning phases:



Base Budget Development

Departments, in accordance with direction from the College President will submit their Requested Base Budgets to the Business Office. The Business Office prepares templates for Department Base Budgets for

the General Fund and Fee Funds. These templates plus instructions and training schedule are sent to Budget Originators for completion during Winter Term. Detailed instructions for filling out a Unit Template and Course Fee forms are found in [this folder on the F:Drive](#).

Finance Council & Budget Advisory Subgroup (BAS) Review

Starting in FY 2024-25, the new Shared Governance structure established a Finance Council for review and recommendation on financial policies and process, including the budget process. Information on the Finance Council, its Charter, meetings, and materials are posted on the [College website here](#). The College Budget Advisory Subgroup (BAS) will be newly formed as well. The BAS supports Finance Council to review Unit Plan submissions, fee proposals, and prioritization of budget requests for new resources reduction proposals. The Finance Council and BAS's role is to provide opportunity for diverse perspectives and discussion with the end goal of bringing balanced recommendations to the College President and Executive Council.

College President's Proposed Budget

The College President provides a balanced, all funds' revenues and expenditures, budget to the Budget Committee during the second week of May. This is a legally required document that must be available to the public with the opportunity to provide public testimony. The Proposed Budget provides the local tax levy rates and other legally required components.

Budget Committee

The Budget Committee is a separate volunteer board that has the authority to move the Proposed Budget forward to the College Board of Educators for their final adoption. The Budget Committee conducts two public meetings where testimony is taken and culminates in a vote to return an Approved Budget to the College Board for final adoption.

Adopted Budget

The Board formally adopts the College budget in June, for the fiscal year beginning on July 1. The Adopted Budget sets the property tax levy, course fee schedules, the Appropriation Schedule, and position authority for the upcoming fiscal year.

Two-Year Budgeting at Clackamas Community College

Content for why, benefits for implementing, and the component parts of the separate Budget Years.

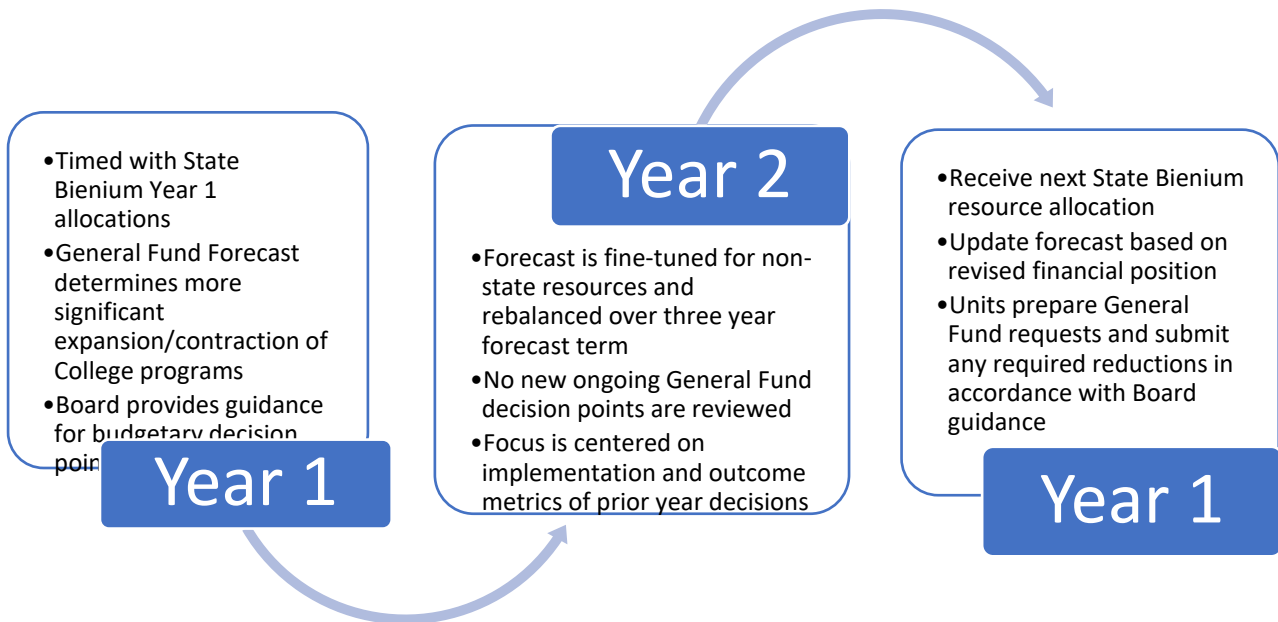
Starting with the development of the FY 2024-25 annual budget, the Clackamas Community College Board of Educators has provided instructions to the College to pursue a two-year budget model. The primary business case for this transition is tied to the current allocation model used by the Higher Education Coordinating Commission (HECC) for public resources supporting local community colleges.

Biennial budgeting at Clackamas Community College does not mean the College will adopt a two-year appropriation. The Board will continue to adopt each fiscal year as a one-year term and use the December and June amendments for necessary changes during the fiscal year. Biennial budgeting is instead a tool for instituting a longer-range financial planning effort, building time for program evaluation of investments all timed with the receipt of resource allocation from the State of Oregon.

Timing of State resource allocation with a two-year cycle

The resources that are apportioned through HECC are a combination of State resources and the local property taxes levied by each Community College in Oregon. These pooled resources are then distributed on an enrollment-based allocation model to the seventeen schools. For Clackamas Community College, the combination of these two funding sources represents nearly two-thirds of the General Fund operation budget.

The graphic below illustrates the inputs and focus points for the two-year cycle:



As the State of Oregon sets the allocation of resources for higher education in their biennial budget, there is certainty for Clackamas Community College for nearly two-thirds of its resources. The timing of a large key financial input points towards a strategic opportunity to conduct more intensive and focused General Fund allocation decisions in conjunction with the timing of receipt of state allocations. The effect is that Year Two focus shifts to program evaluation, impacts of prior year decisions, and any non-General Fund decision points. Fiscal Year 2024-25 budget development is in Year Two of this cycle, and the development of FY 2025-26 will be more focused on larger General Fund decisions based on the College financial position in the Fall of 2024.

Timeline and Deadlines

Submission Documents and Technical Instructions

For department planning purposes, the following represents key dates and expected deliverables. The templates, numerical content, and narrative should be reviewed by the appropriate leadership (such as

Department Chair-> Associate Dean-> and Dean) before submission to the Business Office. The specific deliverables and dates for each Budget Development Year will be posted in [the F:Drive](#) and on the College Intranet Site for the [Business Office Budget Process](#).

The table below has key dates for FY 2025-26:

Date	Deliverable from Department
12/13/2024	General Fund materials & services templates available for departments <ul style="list-style-type: none"> - Budget Originators will receive pre-populated templates balanced to the base allocation (Adopted Budget + Inflation) - If there are no changes, then there is no further action - Budget Originators will have one month to finalize base materials & services
1/10/2025	Position Management Verification of the following is reviewed for accuracy (Data sent to Deans in early December 2024) <ul style="list-style-type: none"> - Position Allocation data for 2025-26 - Position Classifications for 2025-26 - Count of regular full-time positions - Changes to status quo are submitted to the Business Office by 1/10/2025
1/24/2025	Base General Fund Budget Templates for departments are filled in & returned to the Business Office (sent out the week of Dec 13, 2024) <ul style="list-style-type: none"> - General Fund operating Materials/services Templates should be saved in F:Drive, no need to email as a submission
1/31/2025	Unit Plans due to Institutional Effectiveness and Planning Division <ul style="list-style-type: none"> - Budget Originators may identify operating gaps - Equipment for replacement - Innovation fund proposals - Known contractual increases that are beyond 2.5% base inflation
1/31/2025	Non-General Fund templates
2/26/2025	Non-General Fund templates due back to the Business Office
2/28/2025	<ul style="list-style-type: none"> - Known contractual increase form, if applicable, should match increases submitted in Unit Plan. - Only for increases beyond 2.5% of general inflation of materials and services that cannot be absorbed by department.
3/15/2025	Course Fee Forms are complete, including narrative portions documenting changes (sent out by January 17, 2025) <ul style="list-style-type: none"> - Explanations for changes in fees are articulated in narrative boxes or cells. - Department leadership is aware of any changes to course fee structure; once the forms are approved by the Board, they are set for the next year. - These are only required if the Course Fee itself is changing
3/15/2025	Requests for new General Ledger Account structure are submitted to the Business Office
	If applicable, requests for realignment of existing GL structures are submitted.
3/22/2025	Known Grant awards and planned expenses

Instructions for Unit/Department Templates – Base Budget Development

The Business Office will produce department expense templates for the upcoming budget development year. The dollar amounts of materials and services represent the day-to-day ongoing operations base for departments. These templates will include spending by line item for two prior fiscal years, notations for accounts that cannot be changed, and a dollar amount for balancing the upcoming budget year. These templates are provided for General Fund and non-General Fund departments and will be located on the [F:Drive for base budgets](#). Prior year submission templates are saved in an [Archive folder here](#) for reference.

Allowable Changes in Base Budgets for Materials and Services

The revenue, or resource allocation is flexible in how a Unit would like to allocate as an expense account. Budget Originators have the discretion to lower one account to increase another account based on forecasted business needs. It is recommended if a Unit makes significant changes to reallocate expenditures that notes or documentation in the Excel Unit template is utilized to communicate between the Unit and the Business Office the reason for the changes. **All budget amounts should be in whole dollars, no pennies.**

For FY 2025-26, the Business Office has pre-populated the templates to balance the target materials and services accounts. Budget Originators can elect to keep this balance or reallocate based on their preferences. The intention of this change is to mitigate workload where possible by using trend analysis for balancing the allocations, but Budget Originators have the flexibility to rebalance at their discretion.

Requests for New General Ledger Account combinations

The Business Office can set up new General Ledger accounts for base budget preparations, if determined the program structure supports changing the financial reporting structure. Generally, the establishment of a full General Ledger String (Department->Program->Line Item) should be for longitudinal data management and tracking and not for one-off expense or program management. When a new General Ledger string is established, and used, the prior year data does not crosswalk or report in the new structure. It will take at least three years to have usable data in Colleague or Prophix reports for trend analysis purposes.

Fee Fund Templates (Non-General Fund):

The templates for the Fee Fund departments are like the General Fund and departments should estimate the revenues to be generated by the specific fee charged. The Business Office will conduct initial financial projections as a starting point for departments with Fee Funds. After the initial forecast for spending, it is recommended the Business Office and Unit meet to confirm assumptions for expenditures prior to submission of the base budget forms. If the department is forecasting, or including a fee increase this should be notated in the form to document the reason for the increase. Departments should conduct analysis of expenses, prior resource collection and appropriate levels of increases.

All fees, including course fees, are adopted by the Board of Educators when they adopt the annual budget. Mid-year adjustments are rare, and only used when a brand-new course is created during the academic year.

All funds must balance revenues to expenditures. The expense lines for each department/fund combination are entered onto the same template as the revenue forecast. The Business Office provides all personnel calculations as applicable in the Fee Funds. For this template the adjustments made are for materials, services, and if applicable capital purchases.

Technical Instructions for Base Budget Forms

The Business Office provides Budget Originators with forms for the upcoming annual budget for materials and services accounts. All Personnel Services budgeting is centrally managed by the Business Office in advance.

After reducing any one-time appropriations from the current year budget, the Ongoing Base Budget in the General Fund for upcoming fiscal year material and service accounts is calculated as:



*Inflation will include identified contractual increases from Unit Plans or submitted on separate contract increase forms to the Business Office and pending local economic conditions there is potential for Across the Board (ATB) incremental increases for inflation.

Templates are open for Budget Originators to adjust at their discretion in column L (snip below). If there are apparent trends or known expenses in the upcoming fiscal year, the budget is the appropriate planning tool to repurpose existing resources.

F	G	H	I	J	K	L
						↓
2022-23	2023-24	2023-24		Account	Name	2024-2025 Budget
Actual	Budget	YTD Month 06		EXPENDITURE DETAIL		
83.06	1,055.00			60001	Supplies, office	1,108
79.00				60040	Supplies, furniture & equipment < \$5,000	-
507.22		7.75		60090	Supplies, other	-

Instructions for Non-General Fund Forms

Non-General Fund forms are available for departments to enter both revenue projections and associated expenses for the upcoming fiscal year. The primary differences between a Non-General Fund form and a General Fund form are that the Non-General Fund form includes the following components:

- Projection of current fiscal year for the fund to determine the beginning fund balance for the upcoming fiscal year.

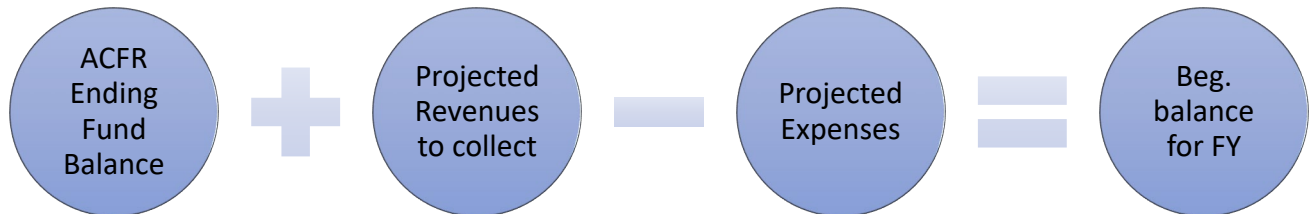
- There are additional calculations in the bottom row of the template to assist with fund balance amounts
- Revenue projections for the upcoming fiscal year
- Limited payroll projections are entered by the department.

What is the same:

- Revenues as compared to expenses must balance
- Materials and Services as expenses are determined by the department to balance to the projected resource or revenue

Steps for filling out the template.

Step 1: calculate the projected ending fund balance of the current fiscal year. This is done with the equation below. Enter this projected amount in *Column L next to the words Fund Balance at start of fiscal year.*



Step 2: Estimate the revenue for the fees for the upcoming fiscal year. This can be based on current year projections and factors for enrollment projections. Enter this estimate in Column L next to the text line for Course Fees, or for the dedicated revenue stream for funds outside of Fund 12.

Step 3: If applicable, enter payroll estimates for any cost that is not tied to a full-time position (this is likely part-time employees and/or associate faculty). All cells with red instructions are calculated cells. These are pre-loaded with data to calculate future benefits and PERS expenses in a consistent manner.

EXPENDITURE DETAIL			FTEs	
50300	Classified, full time	✓	19,164	0.250 DO NOT CHA
51000	FICA		1,466	DO NOT CHANGE THIS AM
51010	PERS		1,895	DO NOT CHANGE THIS AM
51014	PERS, self-assessed reserves		3,239	DO NOT CHANGE THIS AM
51020	Life and AD&D insurance		15	DO NOT CHANGE THIS AM
51021	Disability insurance		59	DO NOT CHANGE THIS AM
51023	Health insurance		2,140	DO NOT CHANGE THIS AM
51024	Dental insurance		228	DO NOT CHANGE THIS AM
51100	Workers comp		48	DO NOT CHANGE THIS AM
51120	Unemployment insurance		13	DO NOT CHANGE THIS AM
	<i>Personnel Services</i>		28,267	

Step 4: If applicable, enter expenditure estimates for materials and supplies for the upcoming fiscal year. This may be based on prior experience or on future enrollment estimates for expenditure associated with increases or decreases in students attending courses.

Step 5: Check the form for balance. If the form has too much revenue, then either revenue projections can be lowered to balance to expenses, or expenditures can be increased.

-Note- if the revenues do not materialize and the expenses occur, the fund will require subsidization to not end with a negative balance. Negative balances are a violation of local budget law in Oregon.

Questions on budgeting in a non-general fund template? Please contact the Business Office for technical assistance and support.

“Submitting” your General Fund and Non-General Fund templates.

When a Budget Originator form is complete and balanced resources to planned expenditures, the submission process is to save the document in the original file in F:Drive by the deadline. The only documents to be emailed are the PDF Forms for Course Fee Change, Department Changes, and Contract Changes. These should be emailed to budget@clackamas.edu.

Process for Excel Budget Templates after the deadlines

After the deadlines for completion of the Excel forms (General Fund and Non-General Fund), the Business Office will copy all files out of the F:Drive in order to compile into the separate Fund Files. All General Fund files are combined into one primary source file for materials and services as part of balancing the General Fund expenses. Non-General Fund files are reviewed by each respective Fund to ensure that revenues and expenditures balance, so these funds are also compliant and ready for the later phases of budget development.

If the department excel template is not complete, or is unbalanced as of the deadline, the Business Office will proceed as follows:

- Notify the department contact that the form was not complete on the deadline
- The Business Office will complete the department form so it balances resources to expenditures

- After all central balancing occurs for the Proposed Budget, the Business Office will copy all forms back into the F:Drive so departments can see what was entered into their base budget forms

Mid-Year December Amendment Process

There are two planned times during the fiscal year where the college budget is amended- first in December, and then again at the end of the fiscal year in June. The purpose of mid-fiscal year amendments is to:

- True-up the current year budget to match the prior year audited financial statements for each fund at the college
- To make adjustments for compliance with ORS state local budget law.

The Board may make additional adjustments if there is a business case or specific reason, such as allocating contingency resources for emergency expenses. Increases supported by ongoing funds in the December Amendment process are rare but should these occur the base Unit Templates will include the increase for the development of the upcoming fiscal year.

Frequently Asked Questions

What is the Current Service Level, or CSL budget?

At Clackamas Community College, the Current Service Level, or CSL budget represents a department's base spending level to plan from. This is summarized in the equation below:

Current Base (current year adopted budget less any one-time funds) + Contractual Increases for upcoming budget year + Inflationary adjustment = Base, or starting point for Upcoming Budget Year

When do I make changes to my CSL, or Base Budget?

The ability to make changes in a base budget is somewhat dependent on the degree of internal flexibility for realigning resources towards a more urgent initiative or priority, as compared with the financial forecast for the College General Fund. The following represent options and timing for making changes to the base or CSL Budget:

Internal Realignments- if the department has internal resources to reallocate, then the department may pursue this reallocation during the current fiscal year, however it is recommended to make the changes as part of the adoption of a new fiscal year budget. Departments can signal a future change in their Unit Plans, due each academic year.

New Resource Requests- The ability to request new resources is dependent on the following:

- Available new resources in the forecast
- Direction from the Board of Educators

How do I get something new considered for additional resources?

Unit Plans are submitted to the Institutional Effectiveness and Planning Division of the College. Unit Plan templates include space for narrative and dollar amount estimates of identified gaps in service delivery. From this point, the proposals are gathered and prepared for review by college leadership, Finance Council, and other shared governance councils as applicable to the specifics of requested items. The Finance Council + BAG sub-group provides recommendations to the College Executive Team. Ultimately,

requests for any increase in appropriation are at the discretion of the Board of Education when they act in June to formally Adopt the budget.

Unit Plans also include the opportunity to request resources for Equipment Replacement, Instructional Technology requests, known contractual increases beyond inflation, and Innovation Fund requests. These requests are reviewed and prioritized by the Deans, College Vice Presidents, and applicable shared governance councils.

Help! I missed a course fee and I'd like to offer the course in the upcoming term. What do I do?

If you have missed applying a course fee in Colleague, there are current year options for adding the fees. The following steps will be taken to ensure fees are added in this instance:

- Notify your department Chair and Dean of the issue to determine if they are supportive of adding or changing a fee mid-academic year
- Notify the Business Office prior to the September or December Budget amendments.
- The Business Office will include language in either of these two budget filings to provide transparency for any mid-year change.

How are internal rates (printing, motor pool) established, and can I make changes to internal usage?

Business Services sets internal rates based on forecasted and current costs of items and historical usage of printing services and motor pool.

[Glossary of Terms](#)

ACCOUNT: The classification of appropriation by type of expenditure or revenue (see Line Item).

ACCRUAL: An entry which records an expense for which no cash disbursement has occurred at the end of the fiscal year, although the expense was incurred in that fiscal year. Accruals are used to ensure expenses are recorded in the fiscal year in which they are incurred, regardless of when payment actually takes place.

APPROPRIATION: The legal authority to spend funds designated for a specific purpose.

BALANCED BUDGET: Oregon Administrative Rule 150-294.352(1)-(B), relating to Local Budget Law, states that the College “must construct its budget in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund” and “the total of all resources of the district must equal the total of all expenditures and all requirements for the district.” A budget that meets these specifications is considered balanced.

BALLOT MEASURE 37: A measure approved by Oregon voters in November of 2004. The measure requires state and local governments to reimburse property owners for reduced property values attributable to government regulation, or to waive the applicable regulations. Ballot Measure 49, passed in 2007, overturned and modified many Measure 37 provisions.

BALLOT MEASURE 47: A property tax limitation measure approved by Oregon voters in November 1996.

BALLOT MEASURE 50: A property tax limitation measure referred by the Oregon Legislature to voters as a replacement for Ballot Measure 47. Measure 50 was approved by voters in May 1997.

BEGINNING FUND BALANCE: Net resources (cash and noncash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

BRIDGE FUNDING: Temporary funds intended to provide for services during a period of transition or downsizing.

BUDGET: A financial, operating, and management plan for the provision of services. A budget provides for the receipt of revenues and establishes legal appropriations for the fiscal year or period.

BUDGET CALENDAR: The schedule of major events in the budget process.

BUDGET COMMITTEE: A special committee required under Oregon Local Budget Law.

BUDGET MESSAGE: A written explanation of the budget and the College's financial plan and priorities presented to the Budget Committee by the College President. The budget message is a requirement of Oregon Local Budget Law.

BUDGET PHASES: The major versions of the budget; each corresponds with a different phase of the budget process.

REQUESTED: The starting point for the base requested appropriation or current service level budgets.

PROPOSED: The College President's recommended budget as presented to the Budget Committee.

APPROVED: The budget as approved by the Budget Committee.

ADOPTED: The budget as adopted by the College Board. It is the Adopted Budget from which the College operates during the fiscal year.

REVISED: The budget as amended by the Board during the December Budget Adjustment filing. The primary purpose is to recognize final ending fund balances per the annual audit.

BUDGET ORIGINATOR: designated member of department

CAPITAL BUDGET: The expenditure scheduled for the first year of the five-year Capital Improvement Plan.

CAPITAL EQUIPMENT: Machinery, vehicles, furniture, etc. with a unit cost more than \$5,000 and an expected life of at least one year.

CAPITAL OUTLAY: A major expenditure category that includes land, buildings (purchase or construction), improvements other than buildings (purchase or construction), and equipment and furniture with a unit costing more than \$5,000.

COURSE FEES: Course fees set by departments to cover supplies above the course's standard operating costs.

DESTINATION FUND: A fund receiving transferred dollars from another fund (the "source fund").

ENDING FUND BALANCE: The amount that remains unspent in a fund after subtracting budgeted expenditures, including contingency.

EXPENSES:

UNIT EXPENSES: Requirements of the programs or services provided by the College departments. The major expense categories are personnel services, external materials and services, and capital outlay.

FUND EXPENSES: Requirements of a fund for supporting programs and services. The major fund expense categories are contingency, debt retirement, and inter-fund transfers.

EXPENDITURE: The actual outlay of, or obligation to pay, cash. This does not include encumbrances. Expenditures exclude fund-level requirements, such as contingency.

FEDERAL FINANCIAL ASSISTANCE: Assistance provided by a federal agency in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriation to individuals. It includes funding awarded directly from federal agencies or indirectly through other units of state and local government.

FISCAL YEAR (FY): The twelve-month period beginning July 1 and ending June 30.

FUND: A budgetary and accounting mechanism for designating a sum of money or other resources for a particular purpose. Each fund constitutes an independent budgetary, fiscal, and accounting entity. Fund categories include governmental, proprietary, and fiduciary. Funds are established in accordance with state and local laws, regulations, and other limitations.

CAPITAL PROJECT FUNDS: Funds dedicated to the acquisition, construction, or improvement of capital assets.

DEBT SERVICE FUNDS: Funds that account for the payment of debt service on general obligation, revenue, assessment, or improvement bonds.

ENTERPRISE FUNDS: Funds that are used to account for activities that render services on a user-fee basis and are expected to function without General Fund resources.

GENERAL FUND: The General Fund includes resources for all general-purpose activities of the College that are supported by property taxes, tuition and fees, and other discretionary resources.

INTERNAL SERVICE FUNDS: Funds that provide central services, such as the college motor pool and the printing and distribution services.

RESERVE FUNDS: Funds established to provide a holding place for emergency and counter-cyclical reserve monies. Dollars must be transferred from reserve funds to operating funds to be expended. Transfers are only permitted under circumstances that are clearly specified when the fund is created.

SPECIAL REVENUE FUNDS: Funds established to receive money from specific sources that can be used only for specific purposes. The College primarily has grant funds and fee funds as its Special Revenue Funds.

GENERAL FUND DISCRETIONARY: General Fund discretionary resources are those that the College Board of Educators can allocate to programs and services in any area. Discretionary resources include property taxes, state resources, tuition and fees paid by students, interest income, and miscellaneous revenues.

GENERAL OBLIGATION (GO) BONDS: Voter-approved bonds backed by the full faith and credit and taxing authority of the College. These bonds are typically paid from a property tax levied upon all taxable property within the College taxing boundaries. GO bonds are used to finance a range of capital projects.

GRANT: Donated financial assistance received from state, federal, or other third-party sources received and programed by the College.

HIGHER EDUCATION COORDINATING COMMISSION (HECC):

INNOVATION FUND REQUESTS:

LINE ITEM: The lowest level expenditure classification. Line items are detailed accounts within major object codes. For example, utilities and local travel are line items within the materials and services major object category.

LOCAL BUDGET LAW: Oregon Revised Statutes, Chapter 294, which prescribes budgeting practices for municipalities, counties, and special districts within Oregon.

MAJOR OBJECT CATEGORIES: Broad categories of expenditure and revenue. Major object categories include personnel services, materials and services, capital outlay, inter-fund transfers, contingency, and debt service. (See also Account or Line Item.)

MINOR EQUIPMENT: Tools or equipment with a unit cost of less than \$5,000.

ONE-TIME EXPENDITURES: These are expenditures for one-time projects or services. After the project or service is completed, expenditures are terminated, and funds are no longer appropriated. One-time expenditures are not considered part of normal capital or operating costs.

ONE-TIME REVENUES: Revenues that are either non-recurring (such as certain grant awards, legal settlements etc.) or which represent discretionary General Fund resources more than current ongoing requirements but less than the amount required in the third year of the financial forecast.

ONGOING EXPENDITURES: Continuing expenditures that maintain established levels of service (as compared to one-time expenditures).

ONGOING REVENUES: Discretionary General Fund revenues are sufficient to fund services though the three years of the financial forecast.

REQUIREMENTS: Budgeted expenditures plus ending fund balance. Requirements include fund expenditures, contingencies, inter-fund cash transfers, debt service, and ending fund balance.

RESERVES: Resources set aside for emergency expenses, downturns in the economy, or other unforeseen needs (see Reserve Funds).

UNIT PLAN: Unit planning is a process that asks members of a department to pause, reflect, and plan for the upcoming academic year. The plans generalize as a unit the following: departments/divisions in instruction, student services, and college services. Unit Plans serve as a space for members of the CCC

community to name areas of focus for the coming year and get feedback from their supervisor and key collaborators.

Unit Plan Operational Gaps: Section of a Unit Plan where the Unit describes the most significant unmet needs in the unit, so those gaps have been identified. As the College's budget situation allows, these gaps will be considered for new investments.

Unit Plan Equipment and Furniture Requests: These requests as submitted in a Unit Plan are for one to the two options below:

1. Capital equipment not attached to the buildings that cost \$5,000 or more individually (such as a piece of manufacturing equipment), or \$10,000 or more in total combined assets (such as 20 microscopes that are over \$750 each), and
2. Classroom furniture in department specific classrooms that are at the end of their useful life and would like to be considered for prioritization for the Equipment/Furniture budget allocation sub-committee.

Unit Plan Technology Requests: These requests are for any technology that a Unit currently has that is related to instruction or is directly supporting students. Units may submit a request for replacement to be considered for prioritization by a Technology budget allocation sub-committee.

TUITION: the price of or payment for instruction on a per-credit hour basis.

TUITION WAIVERS: agreement between Clackamas Community College and a student for a portion of tuition to be covered by the college.