



Clackamas
Community College

Adopted Budget
2022-23

CLACKAMAS COMMUNITY COLLEGE

2022-23 BUDGET

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

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CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
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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 17,625 students in the 2020-21 fiscal year, with a full time equivalence of 4,729. The college employs roughly 400 full time and 600 part-time staff.

The College district encompasses all of Clackamas County except the cities of Lake Oswego and Sandy. The estimated population of the College district is roughly 375,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

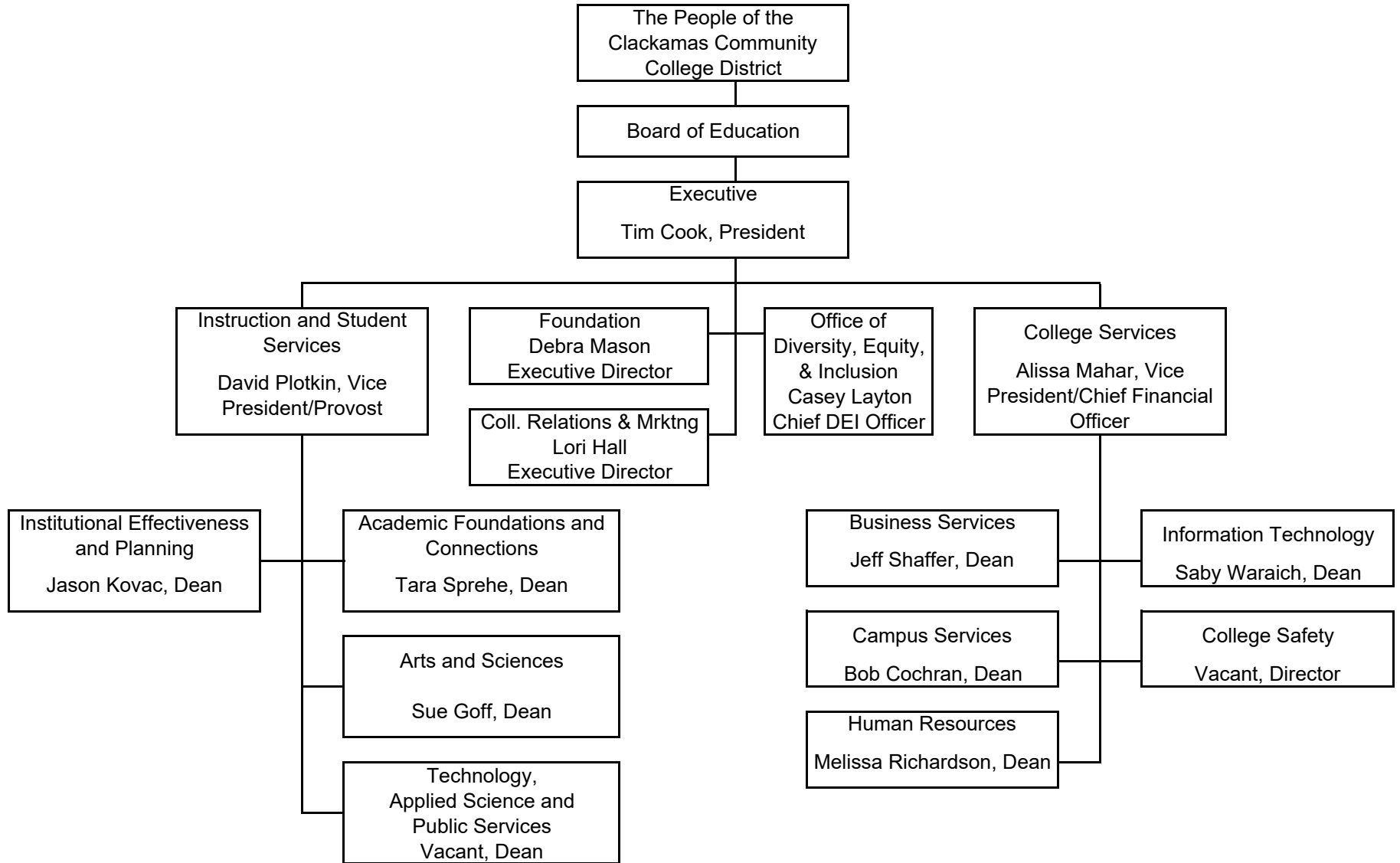
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$620,459 in scholarships for the 2020-21 academic year.

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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, 2023	John Fox	June 30, 2023
Zone 2 Clackamas & North Clackamas County	Rob Wheeler Chair	June 30, 2025	Michael Morrow	June 30, 2022
Zone 3 Gladstone area	Wade Hathhorn	June 30, 2023	Wade Byers	June 30, 2022
Zone 4 Oregon City area	Chris Groener	June 30, 2023	Christine Didway	June 30, 2024
Zone 5 West Linn & Wilsonville Area	Aaron Woods	June 30, 2023	David Davis	June 30, 2023
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2025	Jamie Damon	June 30, 2023
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2025	Andrey Chernishov	June 30, 2024

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



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Message

June 29, 2022

Dear Colleagues

This budget message, as part of the 2022-23 budget, is prepared with pride in an institution that continues to adjust and adapt to the challenges presented and exacerbated by the ongoing COVID-19 pandemic. As president of CCC, I am inspired as our college continues to fulfill its mission and positively impact the lives of students, employees, and the community.

Having just passed the two-year mark in the pandemic, the resulting impacts on CCC's community and the college's budget are becoming increasingly clear. Like most community colleges over the past two years, CCC has experienced a significant student enrollment decline as operations were moved primarily to a remote or hybrid modality. Additionally, many class sizes were capped to provide robust health and safety precautions for students and employees.

Due to the decline in enrollment, tuition and fee revenues were significantly affected. Through a combination of reducing expenses, increasing tuition, higher state funding levels, and one-time federal relief funds, CCC has been temporarily able to mitigate the impact on operations caused by decreased enrollment.

CCC plans to continue to adjust its operations and take a strategic approach for the future. The pandemic has provided the unanticipated opportunity to test past assumptions and build upon what has been learned through remote operations. The budget has been prepared with the expectation that enrollment will gradually recover to pre-pandemic levels as the college emerges from COVID-19 impacts; however, there is much uncertainty in the key levers in the forecast for the college.

Budget Highlights

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

This year, the college followed a current service level (status quo) budgeting model due to the absence of additional funding available for allocation. As a result, there were fewer budgeting actions to be processed by the Budget Advisory Group; however, the college used some of the time for continuous quality improvement. The college undertook a budget development process review to identify opportunities for improvement. There are many areas where the college will focus its attention over the next two budget cycles.

The budget continues to reflect the impact of passing the \$90-million capital construction bond in 2014. Project implementation will continue in addressing systems infrastructure needs and deferred maintenance.

CLACKAMAS COMMUNITY COLLEGE
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Budget Message

One significant impact on our financial position is the Public Employee Retirement System (PERS). The recent actuarial recommendation to lower investment earning assumptions will have significant impacts on the PERS rates in the subsequent biennium. CCC doesn't anticipate PERS rate relief until at least 2034-35.

This year's budget has been developed amid an unprecedented economic landscape due to the pandemic. Enrollment is at one of its all-time fewest number of students in over 40 years at less than 4,500 FTE. While tuition revenues have plummeted, the college was fortunate to receive one-time federal stimulus funding to help offset lost tuition revenues and thereby avoided making large budget reductions in this year's budget process.

Throughout the budget actions over the last nine years and the passing of our \$90-million bond, the college has taken the opportunity to be strategic, recalibrate our work, and invest in creating organizational capacity. With significant forecast gaps, the college has needed to shift its thinking toward core services to serve students. At the forecasted amount of state community college support funds, the college has a large structural operating deficit and is utilizing federal stimulus funding and other one-time funding strategies to balance the forecast in this budget.

Budget Changes for 2022-23

The underlying revenue and expenditure picture shows ongoing revenue that is projected to be down and continues to be outpaced by increased, ongoing expenses (i.e., structural operating deficit) for the 2022-23 fiscal year and going forward in the forecast. But we forecast that the one-time federal stimulus funds and internally generated one-time savings will balance the upcoming fiscal year's structural budget deficit.

Using Available Reserves

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

General Fund Revenue

At the present time, the college has lost over 30% of its enrollment compared to pre-pandemic levels. As such, the decrease in tuition and fee revenue due to the pandemic context has been significant. For fiscal year 2022-23, CCC's Board of Education approved a \$6 per credit increase to the tuition rate and did not raise other student universal fees. The increase in tuition will partially offset the revenue losses anticipated due to the change in enrollment.

The Higher Education Emergency Relief Fund provided by the federal government continues to be a critical source of funding that has allowed CCC to capture lost revenue from enrollment declines beyond normal trends. The utilization of this federal funding has enabled CCC to retain staff and services that otherwise may have been reduced due to the decline in enrollment; however, CCC has fully allocated all federal funds, and none are remaining for fiscal year 2022-23.

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Message

The current level of state funding for community colleges has helped bridge tuition revenue gaps. For the 2021-23 biennium, state funding for the 17 community colleges was appropriated at approximately \$699 million. This level of funding for Oregon's community colleges represents an increase of 9% above the prior biennium. At this time, the state's economy continues to be strong and no state funding reductions are expected to occur in the second year of the 2021-23 biennium; however, the big question is what will the state allocate for 2023-25.

Property taxes also continue to provide a strong revenue source for the college. For many years, CCC has experienced above-average growth in imposed property taxes and the rate of collection remains high. The level of imposition and collection of property taxes is driven by continual housing development growth in the local area.

The general fund budgeted revenue is down about \$1.4 million for 2022-23. The tuition rate increase of \$6 per credit hour – from \$111 to \$117 per credit hour – yet still reduces General Fund revenues for 2022-23 by \$400,000 due to continued enrollment declines. This change in tuition rate still keeps CCC amongst the lowest community colleges in Oregon. Further, CCC is not increasing student fees for fiscal year 2022-23.

To close a three-year financial forecast gap, the Board of Education and Budget Committee approved a budget of \$143,535,948, which is \$2 million less than the proposed budget. With the \$2 million in one-time reductions taken for fiscal year 2022-23, the college will still have a 3-year forecast gap of \$10 million through the fiscal year 2024-25.

General Fund Expenditures

CCC is managing the stresses of a tight labor market and a highly inflationary environment while also recognizing the need to reduce the total number of positions to more closely match current enrollment levels. A challenge moving forward will be to align anticipated employment levels with uncertain levels of enrollment. In the short term, CCC has been holding many positions vacant to realize salary savings to offset the loss in revenue. In the next year, CCC will likely need to look toward personnel and program reductions as a result of a projected budget deficit, depending upon the trajectory of CCC's ongoing enrollment. This will be critical, given the need to ensure future sustainable operations.

CCC has included compensation increases per the collective bargaining agreement with the CCC Faculty and Classified Associations. The collective bargaining agreement with the Associate Faculty Association is currently under negotiation and the cost of any settlement is unknown; however, the budget includes an estimated cost of an Associate Faculty settlement. Equivalent increases have been approved for exempt employees as well.

Increases to CCC's health insurance and the Public Employees Retirement System (PERS) rates were less than originally anticipated. The college is forecasting large increases in the PERS rates over the next three-to-four biennia; however, the PERS reserve has been fully allocated. CCC also issued PERS pension bonds in August 2021 at favorable interest rates, which should help partially offset further increases in the college's PERS costs. This action resulted in an employer rate credit that exceeds the debt service payments, generating savings for the college.

CLACKAMAS COMMUNITY COLLEGE
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Federal Funding

Since the beginning of the pandemic, several rounds of stimulus funding from the federal government have included support for higher education institutions. This funding provided direct support to students and reimbursed institutions for direct costs associated with safe educational delivery and moving to remote operations. The funding came to CCC in the form of grants, and expenditures associated with this support began in fiscal year 2019-20.

Major Initiatives Related to Enrollment

Strategies to increase student recruitment and retention have been prioritized over the past year. CCC is in the process of developing its first Strategic Enrollment Management (SEM) plan, aligning the efforts with the newly developed Strategic Priorities.

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

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

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

Accreditation and Planning

CCC is accredited through the Northwest Commission on Colleges and Universities and accreditation cycles cover a period of seven years. The current year constitutes the sixth year of the college's current accreditation cycle (2016-2023). Last year and this year CCC was engaged in a comprehensive process to create a new Strategic Plan for the next five years (2022-2027) and refresh its mission, vision, and values. CCC is currently working on the development of implementation plans through employee-led teams for each priority area of the Strategic Plan. This effort

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Message

has incorporated a great deal of internal and external stakeholder engagement. CCC is also working on a comprehensive master plan that will inform potential growth, development, and transformation of CCC's facilities and property over the next ten years.

Conclusion

The college has a long history of strong financial management; however, the continuation of an operating deficit has contributed to the use of reserve funds to bridge the gap. The level of reserves will not be adequate in the future to manage the volatility of General Fund revenues; properly fund technology, equipment, and operations; and ensure the repayment of long-term debts. CCC, as in the past, will employ prudence and a strategic approach to contain costs and raise revenues, which will be critical to managing our challenging environment in the year to come. While the enrollment picture is concerning for educational institutions across Oregon, community colleges will be essential in spurring economic recovery and shaping the workforce of the future.

Next Steps

The approved budget will be incorporated into the 2022-23 Adopted Budget and will be presented to the Board of Education on June 29, 2022. That that time the Board of Education will formally adopt the budget, establish appropriations, and authorize the levy of supporting property taxes.

Our past, present, and future success depend 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
2022-23 BUDGET
Budget in Total**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 55,148,450	\$ 45,360,262	\$ 43,197,595	Beginning fund balance	\$ 40,289,982	\$ 40,289,982	\$ 40,289,982
State revenue						
19,212,671	18,514,282	20,432,785	State community college support	18,743,104	18,743,104	18,743,104
10,141,467	7,683,721	4,150,000	State grants and contracts	750,000	750,000	750,000
3,377,324	2,514,456	1,400,000	State student financial aid	1,700,000	1,700,000	1,700,000
Local revenue						
27,086,052	28,583,276	29,302,024	Property taxes	35,004,988	35,004,988	35,004,988
13,371,421	12,701,031	13,920,716	Tuition	13,542,315	13,542,315	13,542,315
5,459,356	9,751,983	4,754,463	Fees	4,834,850	4,834,850	4,834,850
335,696	103,441	410,100	Sales of goods and services	420,010	420,010	420,010
1,601,222	1,687,159	2,082,297	Local grants and contracts	1,893,054	1,893,054	1,893,054
718,086	967,525	900,000	Local student financial aid	900,000	900,000	900,000
5,866,479	3,420,210	8,120,666	Other local revenue	8,670,722	8,670,722	8,670,722
Federal revenue						
2,558,610	11,126,815	13,500,000	Federal grants and contracts	11,500,000	11,500,000	11,500,000
7,426,638	5,970,208	10,739,443	Federal student financial aid	5,550,867	5,550,867	5,550,867
890,083	21,396	22,439	Other federal revenue	23,056	23,056	23,056
<u>98,045,105</u>	<u>103,045,503</u>	<u>109,734,933</u>	Total revenue	<u>103,532,966</u>	<u>103,532,966</u>	<u>103,532,966</u>
Other sources						
2,181,674	3,772,877	3,915,600	Transfers in	1,703,000	1,703,000	1,703,000
13,096	-	10,000	Sale of fixed assets	10,000	10,000	10,000
-	-	2,000,000	Proceeds from long-term debt	-	-	-
<u>2,194,770</u>	<u>3,772,877</u>	<u>5,925,600</u>	Total other sources	<u>1,713,000</u>	<u>1,713,000</u>	<u>1,713,000</u>
<u>\$ 155,388,325</u>	<u>\$ 152,178,642</u>	<u>\$ 158,858,128</u>	Total resources	<u>\$ 145,535,948</u>	<u>\$ 145,535,948</u>	<u>\$ 145,535,948</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 38,202,405	\$ 36,922,400	\$ 43,091,118	Wages and salaries	\$ 45,962,175	\$ 43,962,175	\$ 43,962,175
17,697,456	18,432,936	21,147,201	Payroll taxes and benefits	23,358,991	23,358,991	23,358,991
194,020	196,562	221,400	Retiree stipend	221,400	221,400	221,400
<u>56,093,881</u>	<u>55,551,898</u>	<u>64,459,719</u>	Total personnel services	<u>69,542,566</u>	<u>67,542,566</u>	<u>67,542,566</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget in Total

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			Materials and services			
3,131,920	1,498,583	3,815,106	Supplies	3,315,715	3,315,715	3,315,715
423,106	144,486	605,868	Travel	577,627	577,627	577,627
266,728	172,417	577,327	Training and staff development	614,116	614,116	614,116
347,254	280,037	372,581	Publicity and public relations	373,727	373,727	373,727
290,379	56,051	402,933	Printing and publications	351,757	351,757	351,757
2,025,310	1,886,892	2,748,810	Repair and maintenance	3,025,417	3,025,417	3,025,417
1,427,513	1,187,713	1,922,494	Utilities	1,926,883	1,926,883	1,926,883
516,195	540,565	557,666	Fees and dues	581,267	581,267	581,267
425,586	495,616	570,000	Insurance	671,000	671,000	671,000
7,942,356	4,315,453	5,326,801	Professional services	3,918,850	3,918,850	3,918,850
130,995	34,025	45,200	Cost of goods sold	105,083	105,083	105,083
11,651,916	14,974,843	19,443,152	Student/Institutional financial aid	12,019,065	12,019,065	12,019,065
237,288	650,818	900,000	WIA payments for student expenses	1,000,000	1,000,000	1,000,000
1,010,258	1,156,176	1,071,169	Other materials and services	1,258,219	1,258,219	1,258,219
<u>29,826,804</u>	<u>27,393,675</u>	<u>38,359,107</u>	Total materials and services	<u>29,738,726</u>	<u>29,738,726</u>	<u>29,738,726</u>
			Capital outlay			
1,234,345	442,732	1,072,800	Vehicles and equipment	1,567,800	1,567,800	1,567,800
55,811	44,214	97,500	Library collection	97,500	97,500	97,500
10,890,096	11,956,673	15,000,000	Buildings and infrastructure	7,650,000	7,650,000	7,650,000
-	-	2,000,000	Land	-	-	-
<u>12,180,252</u>	<u>12,443,619</u>	<u>18,170,300</u>	Total capital outlay	<u>9,315,300</u>	<u>9,315,300</u>	<u>9,315,300</u>
			Debt service			
6,755,000	6,185,000	6,722,892	Principal	10,957,806	10,957,806	10,957,806
2,990,452	4,090,314	6,569,438	Interest	5,707,123	5,707,123	5,707,123
<u>9,745,452</u>	<u>10,275,314</u>	<u>13,292,330</u>	Total debt service	<u>16,664,929</u>	<u>16,664,929</u>	<u>16,664,929</u>
<u>107,846,389</u>	<u>105,664,506</u>	<u>134,281,456</u>	Total expenditures	<u>125,261,521</u>	<u>123,261,521</u>	<u>123,261,521</u>
			Other uses			
2,181,674	3,772,877	3,915,600	Transfers out	1,703,000	1,703,000	1,703,000
-	-	19,746,824	Contingency	17,887,767	19,887,767	19,887,767
45,360,262	42,741,259	914,248	Ending fund balance	683,660	683,660	683,660
<u>47,541,936</u>	<u>46,514,136</u>	<u>24,576,672</u>	Total other uses	<u>20,274,427</u>	<u>22,274,427</u>	<u>22,274,427</u>
<u>\$ 155,388,325</u>	<u>\$ 152,178,642</u>	<u>\$ 158,858,128</u>	Total requirements	<u>\$ 145,535,948</u>	<u>\$ 145,535,948</u>	<u>\$ 145,535,948</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2022-23 Budget
RESOURCES						
Beginning fund balance	\$ 15,418,000	\$ 11,285,500	\$ 2,536,482	\$ 10,225,000	\$ 825,000	\$ 40,289,982
State revenue						
State community college support	18,743,104	-	-	-	-	18,743,104
State grants and contracts	-	750,000	-	-	-	750,000
State student financial aid	-	1,700,000	-	-	-	1,700,000
Local revenue						
Property taxes	23,356,340	-	11,648,648	-	-	35,004,988
Tuition	13,542,315	-	-	-	-	13,542,315
Fees	1,023,850	3,704,000	-	-	107,000	4,834,850
Sales of goods and services	-	15,000	-	-	405,010	420,010
Local grants and contracts	493,054	900,000	-	-	500,000	1,893,054
Local student financial aid	-	900,000	-	-	-	900,000
Other local revenue	292,853	1,870,000	6,376,739	-	131,130	8,670,722
Federal revenue						
Federal grants and contracts	-	11,500,000	-	-	-	11,500,000
Federal student financial aid	-	5,550,867	-	-	-	5,550,867
Other federal revenue	-	23,056	-	-	-	23,056
Total revenue	<u>57,451,516</u>	<u>26,912,923</u>	<u>18,025,387</u>	<u>-</u>	<u>1,143,140</u>	<u>103,532,966</u>
Other sources						
Transfers in	-	850,000	-	853,000	-	1,703,000
Sale of fixed assets	10,000	-	-	-	-	10,000
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	<u>10,000</u>	<u>850,000</u>	<u>-</u>	<u>853,000</u>	<u>-</u>	<u>1,713,000</u>
Total resources	<u>\$ 72,879,516</u>	<u>\$ 39,048,423</u>	<u>\$ 20,561,869</u>	<u>\$ 11,078,000</u>	<u>\$ 1,968,140</u>	<u>\$ 145,535,948</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 35,538,103	\$ 7,872,687	\$ -	\$ 10,000	\$ 541,385	\$ 43,962,175
Payroll taxes and benefits	18,943,266	4,178,566	-	3,423	233,736	23,358,991
Retiree stipend	-	221,400	-	-	-	221,400
Total personnel services	<u>54,481,369</u>	<u>12,272,653</u>	<u>-</u>	<u>13,423</u>	<u>775,121</u>	<u>67,542,566</u>

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

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2022-23 Budget
Materials and services						
Supplies	832,790	1,666,500	-	700,000	116,425	3,315,715
Travel	237,878	286,600	-	-	53,149	577,627
Training and staff development	399,616	208,500	-	-	6,000	614,116
Publicity and public relations	350,927	20,700	-	-	2,100	373,727
Printing and publications	259,157	88,500	-	-	4,100	351,757
Repair and maintenance	1,885,817	537,000	-	500,000	102,600	3,025,417
Utilities	1,918,613	8,000	-	-	270	1,926,883
Fees and dues	539,867	38,300	-	-	3,100	581,267
Insurance	633,000	38,000	-	-	-	671,000
Professional services	1,454,948	1,018,500	-	1,336,577	108,825	3,918,850
Cost of goods sold	-	55,000	-	-	50,083	105,083
Student/Institutional financial aid	20,598	11,998,367	-	-	100	12,019,065
WIA payments for student expenses	-	1,000,000	-	-	-	1,000,000
Other materials and services	421,119	837,000	-	-	100	1,258,219
Total materials and services	<u>8,954,330</u>	<u>17,800,967</u>	<u>-</u>	<u>2,536,577</u>	<u>446,852</u>	<u>29,738,726</u>
Capital outlay						
Vehicles and equipment	40,000	550,000	-	875,000	102,800	1,567,800
Library collection	77,500	20,000	-	-	-	97,500
Buildings and infrastructure	-	1,000,000	-	6,650,000	-	7,650,000
Total capital outlay	<u>117,500</u>	<u>1,570,000</u>	<u>-</u>	<u>7,525,000</u>	<u>102,800</u>	<u>9,315,300</u>
Debt service						
Principal	-	-	10,957,806	-	-	10,957,806
Interest	-	-	5,707,123	-	-	5,707,123
Total debt service	<u>-</u>	<u>-</u>	<u>16,664,929</u>	<u>-</u>	<u>-</u>	<u>16,664,929</u>
Total expenditures	<u>63,553,199</u>	<u>31,643,620</u>	<u>16,664,929</u>	<u>10,075,000</u>	<u>1,324,773</u>	<u>123,261,521</u>
Other uses						
Transfers out	1,703,000	-	-	-	-	1,703,000
Contingency	7,623,317	7,321,143	3,696,940	1,003,000	243,367	19,887,767
Ending fund balance	-	83,660	200,000	-	400,000	683,660
Total other uses	<u>9,326,317</u>	<u>7,404,803</u>	<u>3,896,940</u>	<u>1,003,000</u>	<u>643,367</u>	<u>22,274,427</u>
Total requirements	<u>\$ 72,879,516</u>	<u>\$ 39,048,423</u>	<u>\$ 20,561,869</u>	<u>\$ 11,078,000</u>	<u>\$ 1,968,140</u>	<u>\$ 145,535,948</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Appropriations**

Appropriations authorize and limit expenditures. The College appropriates by fund type and object category. For this purpose funds are grouped as shown in the Funds Descriptions document in the Funds section.

	Personnel Services	Materials and Services *	Capital Outlay	Debt Service	Transfers Out
General Fund	\$ 54,481,369	\$ 8,954,330	\$ 117,500	\$ -	\$ 1,703,000
Special Revenue Funds					
Unrestricted operations	2,937,305	1,299,809	200,000	-	-
Student technology & general student fees	697,185	631,600	-	-	-
Externally restricted	7,679,223	15,029,558	370,000	-	-
Reserve funds	958,940	840,000	1,000,000	-	-
Debt Service Fund	-	-	-	16,664,929	-
Capital Projects Funds					
Restricted	13,423	836,577	4,150,000	-	-
Unrestricted	-	1,700,000	3,375,000	-	-
Proprietary Funds					
Enterprise funds	666,725	229,352	-	-	-
Internal service fund	108,396	217,500	102,800	-	-
Total appropriations	<u>\$ 67,542,566</u>	<u>\$ 29,738,726</u>	<u>\$ 9,315,300</u>	<u>\$ 16,664,929</u>	<u>\$ 1,703,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 7,623,317	\$ 72,879,516	\$ -	\$ 72,879,516
Special Revenue Funds				
Unrestricted operations	1,044,386	5,481,500	-	5,481,500
Student technology & general student fees	432,215	1,761,000	-	1,761,000
Externally restricted	2,137,142	25,215,923	-	25,215,923
Reserve funds	3,707,400	6,506,340	83,660	6,590,000
Debt Service Fund	3,696,940	20,361,869	200,000	20,561,869
Capital Projects Funds				
Restricted	-	5,000,000	-	5,000,000
Unrestricted	1,003,000	6,078,000	-	6,078,000
Proprietary Funds				
Enterprise funds	122,063	1,018,140	400,000	1,418,140
Internal service fund	121,304	550,000	-	550,000
Total appropriations	<u>\$ 19,887,767</u>	<u>\$ 144,852,288</u>	<u>\$ 683,660</u>	<u>\$ 145,535,948</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 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	\$ 28,582,466	\$ 6,084,655	\$ 8,138,578	\$ -	\$ 20,747,500	\$ -
Special Revenue Funds						
Fee Fund	2,946,206	55,000	85,908	-	-	-
Innovation Fund	284,832	596,008	172,666	-	296,494	-
Student Technology Fund	-	778,674	-	-	-	-
Intramurals and Athletics Fund	-	-	368,134	-	-	-
Student Life and Leadership Fund	-	-	126,194	-	-	-
Computer Lab Fund	-	55,783	-	-	-	-
Student Financial Aid Fund	-	-	-	8,143,781	-	-
Grants and Contracts Fund	8,214,250	4,629,850	1,493,500	-	597,400	-
Retirement Fund	-	-	-	-	892,600	-
Insurance Reserve Fund	-	-	-	-	240,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,666,340	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	5,000,000
Staff Computer Replacement Fund	96,000	31,000	36,000	-	62,000	-
Equipment Replacement Fund	1,215,000	27,000	27,000	-	81,000	-
Major Maintenance Fund	-	-	-	-	-	3,500,000
Proprietary Funds						
Bookstore Fund	-	-	249,115	-	-	-
Customized Training Fund	501,452	-	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	145,510	-
Internal Service Fund	-	-	-	-	428,696	-
Total	\$ 41,840,206	\$ 12,257,970	\$ 10,697,095	\$ 8,143,781	\$ 25,157,540	\$ 8,500,000

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget by Function

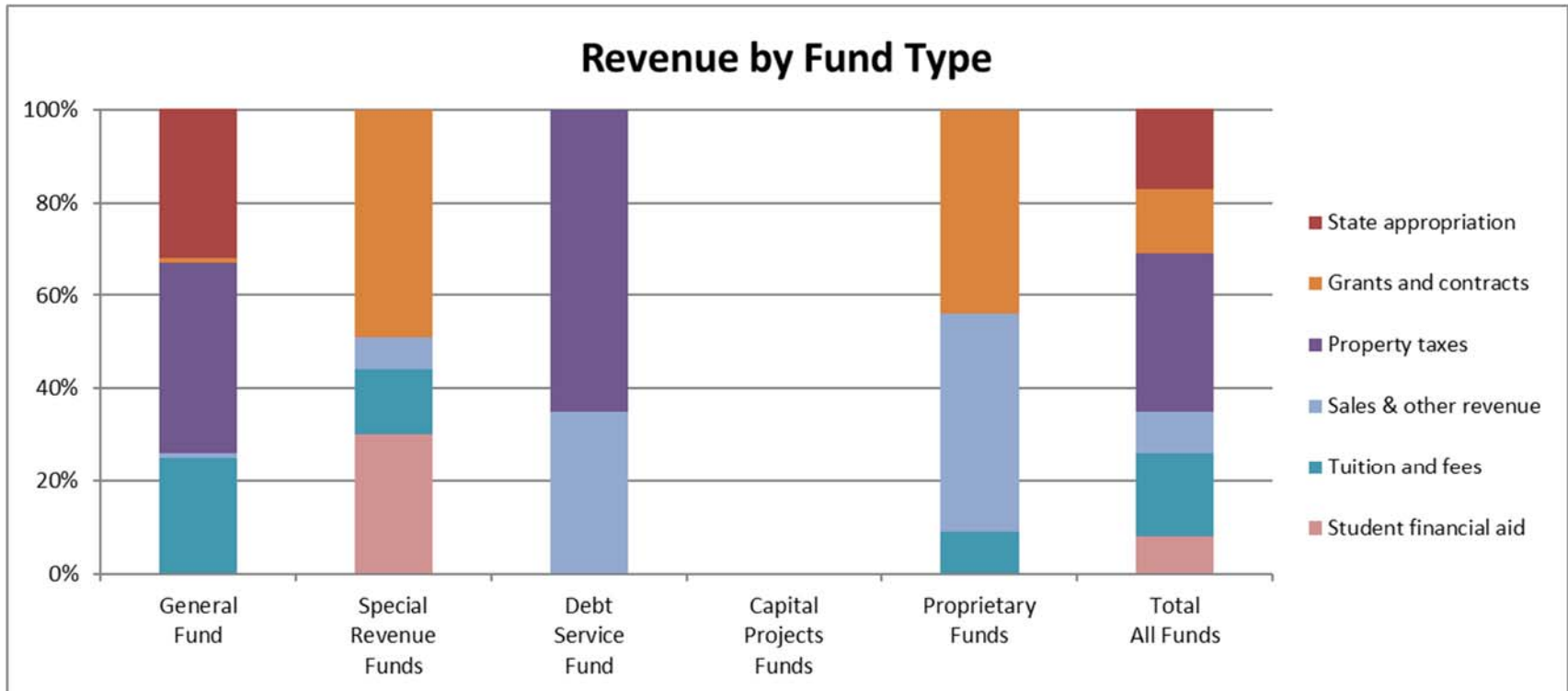
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,703,000	\$ 7,623,317	\$ 72,879,516	\$ -	\$ 72,879,516
Special Revenue Funds						
Fee Fund	-	-	1,044,386	4,131,500	-	4,131,500
Innovation Fund	-	-	-	1,350,000	-	1,350,000
Student Technology Fund	-	-	96,326	875,000	-	875,000
Intramurals and Athletics Fund	-	-	61,866	430,000	-	430,000
Student Life and Leadership Fund	-	-	162,806	289,000	-	289,000
Computer Lab Fund	-	-	111,217	167,000	-	167,000
Student Financial Aid Fund	-	-	267,142	8,410,923	-	8,410,923
Grants and Contracts Fund	-	-	1,870,000	16,805,000	-	16,805,000
Retirement Fund	-	-	707,400	1,600,000	-	1,600,000
Insurance Reserve Fund	-	-	-	240,000	-	240,000
PERS Reserve Fund	-	-	3,000,000	3,000,000	-	3,000,000
Technology Infrastructure & Software Implementation Fund	-	-	-	1,666,340	83,660	1,750,000
Debt Service Fund	16,664,929	-	3,696,940	20,361,869	200,000	20,561,869
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	5,000,000	-	5,000,000
Staff Computer Replacement Fund	-	-	3,000	228,000	-	228,000
Equipment Replacement Fund	-	-	1,000,000	2,350,000	-	2,350,000
Major Maintenance Fund	-	-	-	3,500,000	-	3,500,000
Proprietary Funds						
Bookstore Fund	-	-	98,515	347,630	400,000	747,630
Customized Training Fund	-	-	23,548	525,000	-	525,000
Environmental Learning Center Fund	-	-	-	145,510	-	145,510
Internal Service Fund	-	-	121,304	550,000	-	550,000
Total	\$ 16,664,929	\$ 1,703,000	\$ 19,887,767	\$ 144,852,288	\$ 683,660	\$ 145,535,948

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

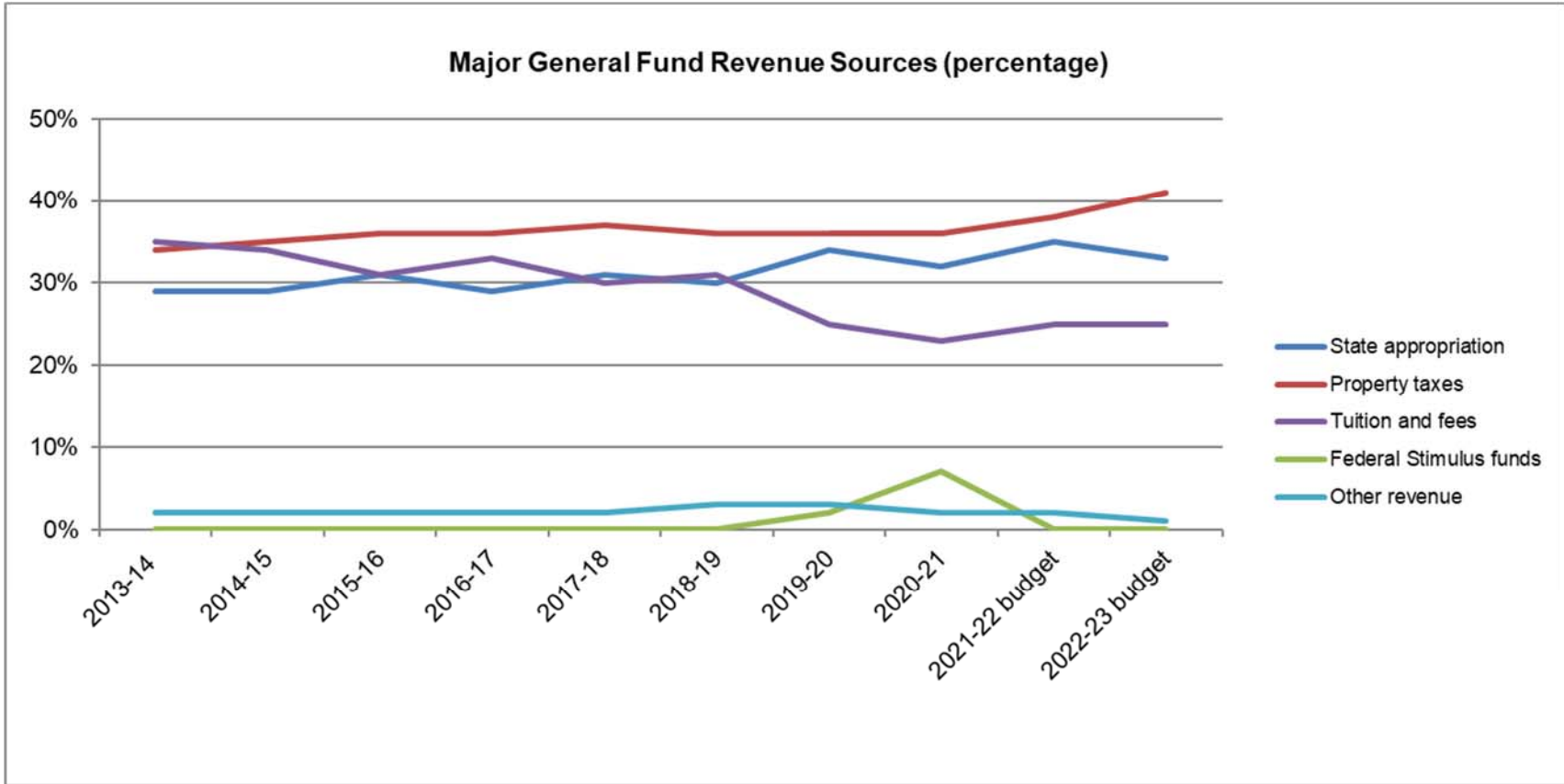
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



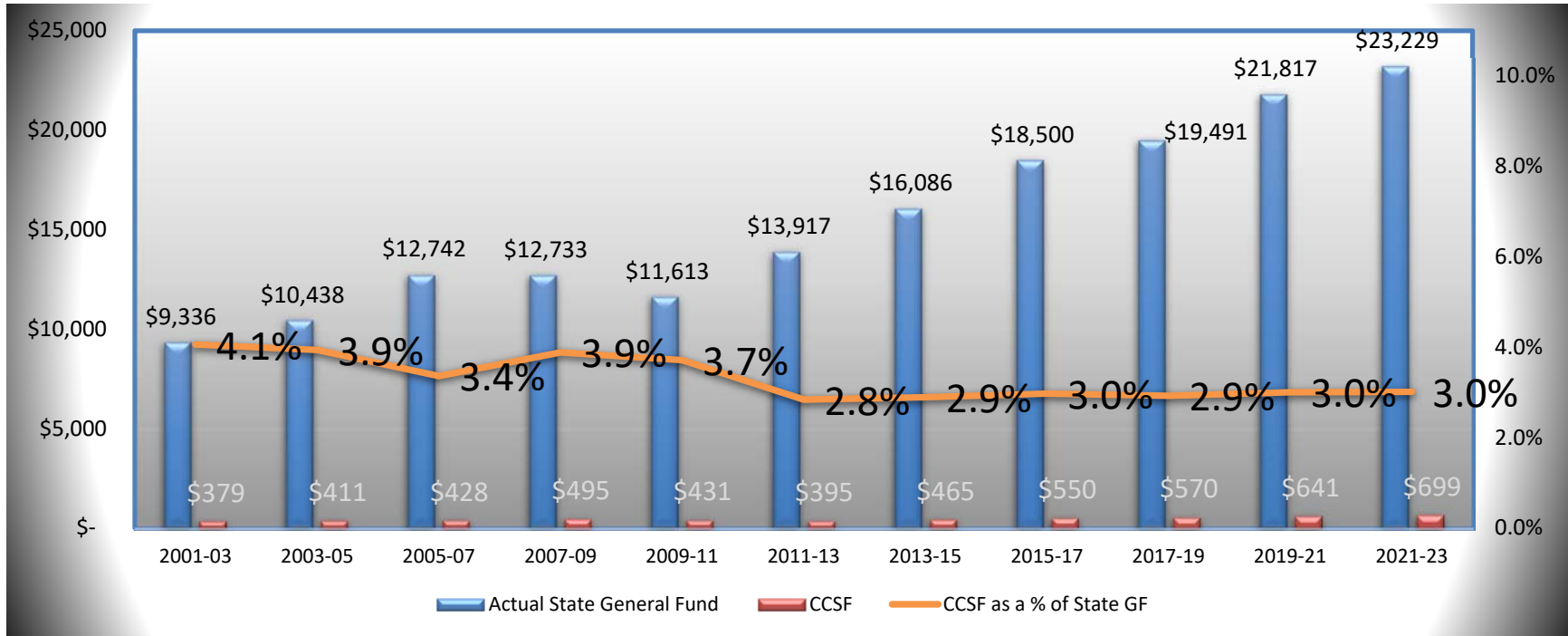
**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

State Community College Support (CCSF)

The state legislature makes a biennial appropriation, the Community College Support Fund (CCSF), to partially fund the 17 Oregon community colleges. The historical total CCSF, and State General Fund revenues, are shown below.



CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis

The state economic outlook has been positive since the Great Recession, in which there was a sharp decline in state funding, unfortunately, increases in the state general fund have not historically translated into increases in the CCSF. In the 2001-03 biennium, the base CCSF was 4.1% of state general fund appropriations; for 2021-23, it was 3.0%. Further, increases in the CCSF do not necessarily increase revenue for Clackamas. From 2019-21 to 2021-23, the CCSF regained recession losses, increasing nearly 9%. In those same years, the college's proportional state appropriation increased just 2%. Enrollment changes from the pandemic compared to peer community colleges, combined with an equalization formula in which the high property tax collection rate for Clackamas County gets spread to the other 16 community colleges, creates an exaggerated impact to revenues.

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.

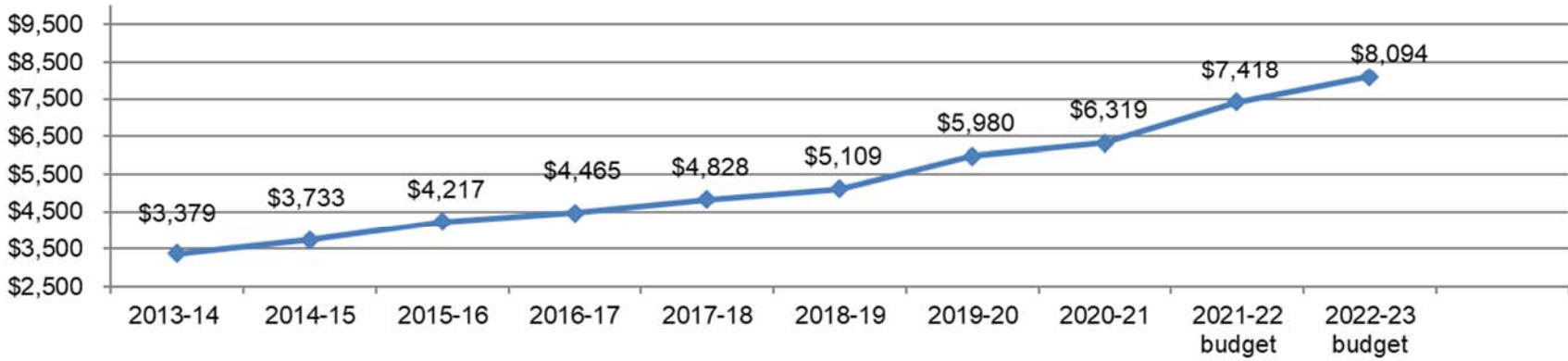
A cap on the amount of state appropriation allocated to each college essentially eliminates state appropriation payment for enrollment increases above a certain percentage. This was implemented during the great recession, when statewide enrollment growth resulted in less state funding per student FTE 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.

Total public resources

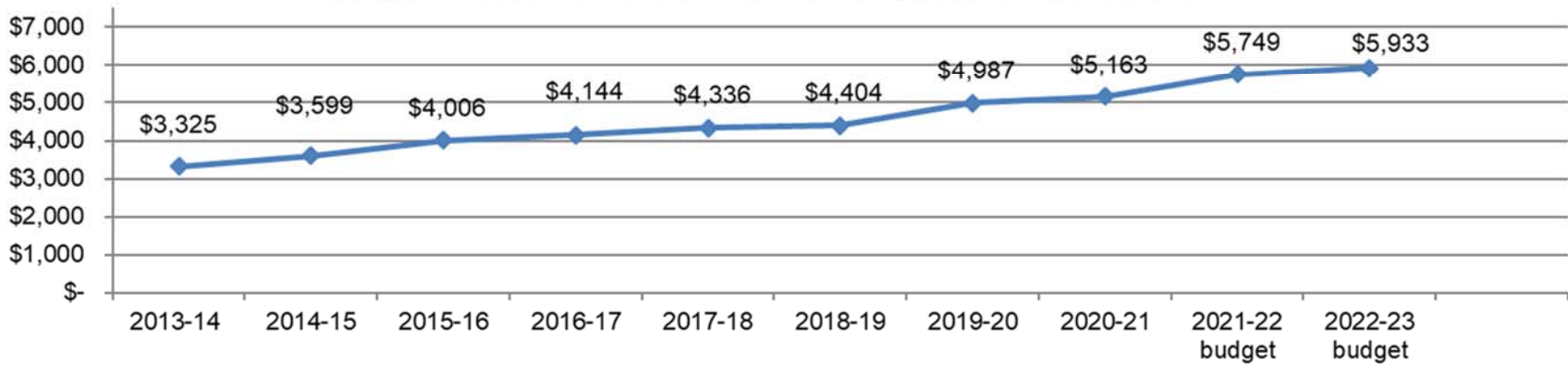
Statewide, total state appropriation and property taxes per student FTE has crept above the pre-recession level, displayed in the first chart below. Adjusting for inflation, however, the second chart shows that public funding for Oregon's community colleges is very similar to ten year ago. The cost of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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

Oregon Community Colleges - Total Public Resources per Student FTE (not inflation adjusted)



**Oregon Community Colleges - Total Public Resources per Student FTE
(adjusted for inflation - Consumer Price Index, Western Region Class A)**



**CLACKAMAS COMMUNITY COLLEGE
2022-23 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.

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
General Fund	\$19,441,028	\$20,412,061	\$21,362,457	\$22,328,832	\$23,356,340
Change in assessed value	4.6%	4.4%	5.0%	4.6%	4.6%
Debt Service Fund	\$ 6,608,660	\$ 6,673,991	\$ 7,220,819	\$ 6,973,192	\$10,787,252

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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			
2022-23 budget	\$117	\$ 6	6%	4,838	440	10%		
2021-22 budget	111	3	3%	4,398	(331)	-7%		
2020-21	108	5	5%	4,729	(846)	-15%	17,625	3.7
2019-20	103	3	3%	5,575	(681)	-11%	21,652	3.9
2018-19	100	7	8%	6,256	(268)	-4%	24,565	3.9
2017-18	93	3	3%	6,524	(537)	-8%	25,456	3.9
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6
2013-14	84	5	6%	7,249	(742)	-9%	27,235	3.8

The forecast assumes a loss in enrollment in the current year, then a 10% increase in enrollment next year.

Tuition revenue is:

	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
Tuition revenue	\$ 14,538,962	\$13,739,912	\$15,159,580	\$14,650,008
Less tuition waivers	(1,167,541)	(1,038,881)	(1,238,864)	(1,107,693)
Revenue net of waivers	<u>\$ 13,371,421</u>	<u>\$ 12,701,031</u>	<u>\$ 13,920,716</u>	<u>\$ 13,542,315</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2022-23 Budget
Per credit hour				
General student fee	\$ 2.50	\$ 6.00	\$ 6.00	\$ 6.00
Technology student fee	5.50	5.50	5.00	5.00
Per term				
College services fee	28.00	30.00	30.00	30.00
Revenue				
General student fee	348,334	728,532	755,000	703,000
Technology student fee	767,910	699,749	700,000	625,000
College services fee	427,065	361,382	367,500	418,000
Course fees	3,282,545	2,412,144	2,129,667	2,507,500
Service fees	666,377	553,167	802,296	581,350
Total revenue	<u>\$ 5,492,231</u>	<u>\$ 4,754,974</u>	<u>\$ 4,754,463</u>	<u>\$ 4,834,850</u>

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

The technology student fee is used for costs of information technology (IT) directly related to teaching and learning in the classrooms and related technology infrastructure that supports classroom learning and wireless technology.

The college services fee is dedicated to selected student services, including the van shuttle from the MAX line to the Oregon City campus, transcripts, graduation supplies, and 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
2022-23 BUDGET
Budget Analysis

Grants and Contracts

Operating grants and contracts

The Grants and Contracts fund accounts for various federal, state, and local grant awards. The fund is budgeted at an estimated total; individual grants and contractual arrangements are carved out of the total appropriation as agreements are finalized. This revenue category also includes the Customized Training Fund, which contracts with employers and other entities to deliver targeted education. The 2022-23 budget includes extra appropriation in order to budget a placeholder for any unexpected large federal grants that get awarded to the college throughout the fiscal year.

Other Revenue

Sales & other revenue

This revenue is largely sales in the Bookstore Fund, and self-assessed revenue in the Debt Service Fund for pension bond debt service. With each payroll, the various funds are charged a percentage of gross wages. The Debt Service Fund uses that money for principal and interest payments on the 2004, 2005 and 2020 PERS bonds.

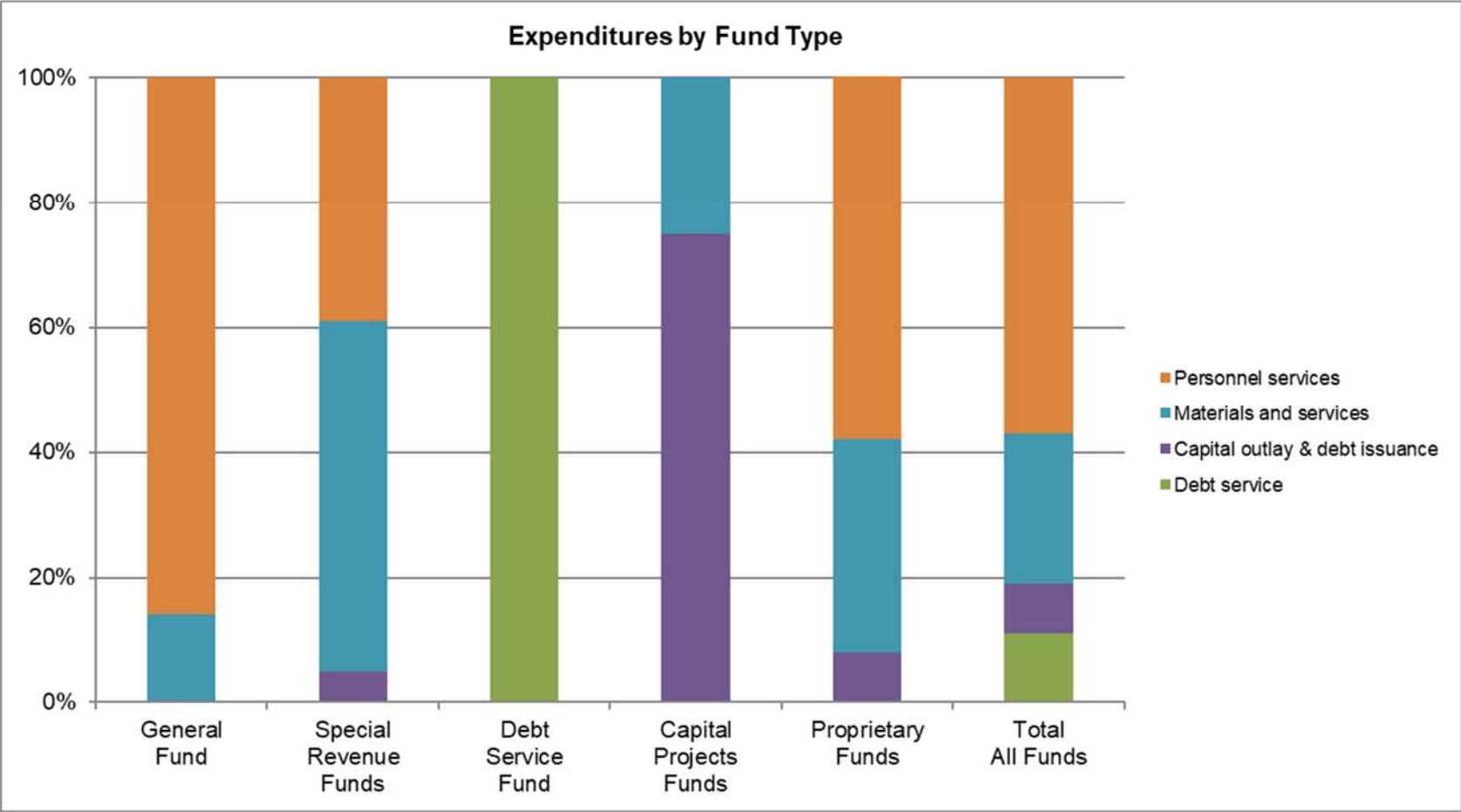
Student financial aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$5.2 million, and federal direct loans, which totaled \$5 million in 2020-21. 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
2022-23 BUDGET
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2022-23 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.

	2021-22 Adopted Budget		2022-23 Adopted Budget		Increase (Decrease) from Prior Year			
					FTEs		Wages	
	FTEs	Wages	FTEs	Wages	Number	%	Amount	%
Budgeted by position								
Administrative	49.00	\$ 5,929,918	53.00	\$ 6,919,124	4.00	8%	\$ 989,206	17%
Full-time faculty	133.00	11,907,778	131.00	11,855,402	(2.00)	-2%	(52,376)	0%
Classified and confidential	214.21	13,676,266	212.65	14,689,769	(1.56)	-1%	1,013,503	7%
Total budgeted by position	396.21	31,513,962	396.65	33,464,295	0.44	0%	1,950,333	6%
Budgeted as total \$ amount								
Part-time faculty	160.59	6,917,841	167.52	7,517,971	6.93	4%	600,130	9%
Part-time administrative	0.93	108,760	0.36	41,500	(0.57)	-61%	(67,260)	-62%
Part-time classified & students	46.72	1,506,354	38.11	1,500,179	(8.61)	-18%	(6,175)	0%
Total budgeted by type	604.45	40,046,917	602.64	42,523,945	(1.81)	0%	2,477,028	6%
Placeholder not budgeted by type		3,044,201		1,438,230			(1,605,971)	
Total		\$43,091,118		\$43,962,175			\$ 871,057	

The personnel budget for FY 2022-23 is largely status-quo from last year. Outside of reclassifications to existing positions, the primary changes in overall, budgeted full-time employees derive from two externally funded positions that did not have funding to sustain the positions, and the addition of new, temporary grant funded positions, which in total, account for the net change of 0.44 FTE change from the prior year.

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

The change in position FTEs follows.

	Admin- istrative	Full-time Faculty	Classified & Confidential	Total Positions
2021-22 adopted budget	49.00	133.00	214.21	396.21
Proposed Changes:				
New positions	-	-	-	-
Position Opening Request (POR) process	-	-	-	-
Reclassified/Promoted positions	5.00	(1.00)	(4.00)	-
Externally funded positions w/funding eliminatec	(1.00)	(1.00)	-	(2.00)
Grant-funded & temporary positions	-	-	2.44	2.44
Total change	4.00	(2.00)	(1.56)	0.44
2022-23 budget	53.00	131.00	212.65	396.65

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2021-22 Adopted Budget		2022-23 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 3,009,870	7.5%	\$ 3,175,637	7.5%
PERS	6,737,147	16.8%	3,844,937	9.0%
Self-assessed PERS for pension bonds	2,865,652	7.2%	6,969,098	16.4%
Insurances (health, dental, disability, life)	6,688,591	16.7%	6,893,384	16.2%
Workers compensation	160,092	0.4%	170,040	0.4%
Unemployment	27,797	0.1%	210,681	0.5%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	19,489,149	48.7%	21,263,777	50.0%
Placeholders in Innovation and Grants and Contracts funds	986,852		1,424,014	
FICA and health insurance in Retirement Fund	892,600		892,600	
Total taxes and benefits	\$21,368,601		\$23,580,391	

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

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

Employer rates change on July 1 of every odd-numbered years. Since we're entering an even numbered year, the rates will not change from the current year. The July 1, 2021 rates are as follows:

	Effective July 1, 2021		Effective July 1, 2022		Increase	
	Tier I/II	OPSRP	Tier I/II	OPSRP	Tier I/II	OPSRP
Employer rate	17.89%	14.20%	17.89%	14.20%	0.00%	0.00%
Employee rate paid by College	6.00%	6.00%	6.00%	6.00%		
Total paid to PERS as % of wages	<u>23.89%</u>	<u>20.20%</u>	<u>23.89%</u>	<u>20.20%</u>		

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4% each biennium. 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 amount from every payroll to accumulate resources for principal and interest payments on the pension bonds, which are explained in the Description of Long-Term Debt in the Funds section of this budget document.

The college contribution for employee health insurance increases about 4% annually with the bargaining agreements in place for 2019-22(3).

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow. Primary changes from last year is the elimination of HEERF Federal Stimulus ARPA financial aid funds that were one-time funds for students in 2021-22, and a significant ramping down of capital projects as our 2014 capital bond projects are coming to an end.

	2021-22 Adopted Budget	2022-23 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 8,731,929	\$ 8,954,330	\$ 222,401
Special Revenue Funds	25,961,059	17,800,967	(8,160,092)
Capital Projects Funds			
Capital Projects (Bond) Fund	2,400,000	836,577	(1,563,423)
All other capital projects funds	925,000	1,700,000	775,000
Proprietary Funds	341,119	446,852	105,733
Total	<u>\$ 38,359,107</u>	<u>\$ 29,738,726</u>	<u>\$ (8,620,381)</u>
Capital Outlay			
General Fund	\$ 117,500	\$ 117,500	\$ -
Special Revenue Funds	1,225,000	1,570,000	345,000
Capital Projects Funds			
Capital Projects (Bond) Fund	12,000,000	4,150,000	(7,850,000)
Major Maintenance Fund	4,000,000	2,500,000	(1,500,000)
All other capital projects funds	725,000	875,000	150,000
Proprietary Funds	102,800	102,800	-
Total	<u>\$ 18,170,300</u>	<u>\$ 9,315,300</u>	<u>\$ (8,855,000)</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis

Debt Service

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

TRANSFERS

Transfers between funds are detailed in the Appendices.

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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.

	2021-22 Adopted Budget	2022-23 Budget	Increase (Decrease)
General Fund	\$ 6,455,184	\$ 7,623,317	\$ 1,168,133
Special Revenue Funds	7,032,011	7,321,143	289,132
Debt Service Fund			
Pension obligation bonds	3,003,711	3,696,940	693,229
Capital Projects Funds	2,811,577	1,003,000	(1,808,577)
Proprietary Funds	444,341	243,367	(200,974)
Total contingency	<u>\$ 19,746,824</u>	<u>\$ 19,887,767</u>	<u>\$ 140,943</u>

General Fund

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

	2021-22 Adopted Budget	2022-23 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ -	\$ -
Technology Infrastructure and Software Implementation Fund	214,248	83,660	(130,588)
Debt Service Fund			
General obligation bonds	200,000	200,000	-
Proprietary Funds			
Bookstore Fund	500,000	400,000	(100,000)
Total unappropriated ending fund balance	<u>\$ 914,248</u>	<u>\$ 683,660</u>	<u>\$ (230,588)</u>

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

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PLANNING AND POLICIES

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Planning and Assessment

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

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

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

Excellence in Teaching and Learning

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

Holistic Student Support

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

Diversity, Equity, and Inclusion

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

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Planning and Assessment

Organizational Health

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

Community Connections

Cultivate and nurture responsive and sustainable community relationships

PLANNING

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

1. To begin the Unit Planning process, units 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 strategic priorities. These action plans will also reflect emerging needs, and on lessons learned from previous years' efforts.

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Planning and Assessment

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 identify needs, and prioritize unit activities based on relevance to the College mission. Units that identify needs are encouraged to provide evidence that will strengthen the potential for support from internal or external funding sources.

Units are supported through this process in significant ways. Institutional Research staff organize and collaborate with College leaders to offer several orientation sessions for the Unit Planning process every year. Each Unit (across Instruction and Student Services, and College Services) enjoys the opportunity to work with faculty in the Center for Teaching and Learning, and members of the College’s Assessment Committee, to update, execute, and reflect on results of assessment plans. Each Unit works with their respective deans to strengthen ties between unit action plans and strategic priorities. Institutional Research staff and key collaborators offer ongoing consultation on choosing evaluation strategies for action plans, as well as performing research and interpreting results.

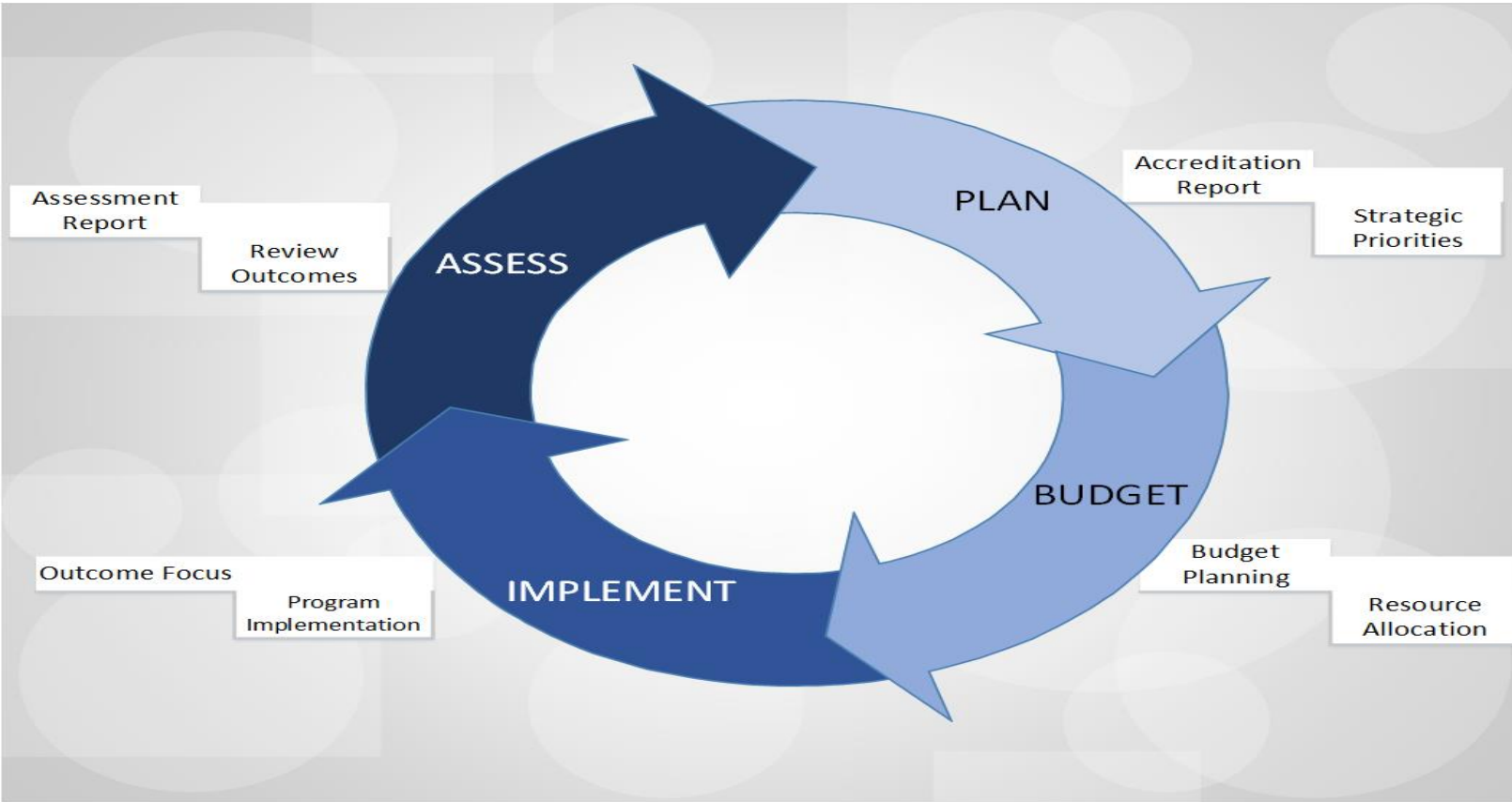
Following completion of unit planning, the college’s Business Services department compiles the budget requests submitted for consideration via the unit planning process. Where new activities are funded, the cycle begins again: units fold new activities into ongoing assessment plans and reports, and use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

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**CLACKAMAS COMMUNITY COLLEGE
2022-23 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 2022-23 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2022-23 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

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Financial Planning and Budgeting

BUDGET PRINCIPLES AND ASSUMPTIONS

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 2022-23 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our five new Strategic Priorities. Each strategic priority and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves.

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

Revenue

- Community College Support Fund (CCSF): Remains at \$699 million for 2021-23.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2020-21 or 4.5%. Assumptions are updated in late January when 2021-22 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs is assumed to reduce 5% in 2021-22, then increases by 10% in FY 2022-23.
- Tuition: Increase in-state \$6 per credit hour to \$117; out-of-state and international increased \$6 per credit hour to \$283.

Expenditures

- PERS: Rates remain the same from the FY 2021-22 rates at 26% of wages for FY 2022-23.

Transfers

- Use the entire PERS Reserve Fund balance over the following two years 2022-23 and 2023-24.
- Increase transfer out to Insurance Reserves from \$0 to \$100,000.
- Increase transfer out to Staff Computer Replacement Fund from \$100,000 to \$103,000.
- Decrease transfer in from Bookstore Fund from \$100,000 to \$0.
- Decrease transfer out to Grants and Contracts Fund from \$115,600 to \$0.

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

In prior years, there were numerous mechanisms and dates for requesting resources. For this budget, discretionary funding decisions were being paused due to the unknown status of enrollment due to the pandemic, and federal stimulus funding to backfill lost revenues. In a normal year, 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

Traditionally, requests would be 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
2022-23 BUDGET
Budget Law, Format, and Financial Policies

PROPOSING, APPROVING, AND ADOPTING THE BUDGET

Oregon budget law, administered by the state Department of Revenue, applies to community colleges, school districts, cities, counties and other municipal entities. Community colleges are required to prepare an annual or biennial budget using a fiscal year that begins July 1 and ends June 30.

The Budget Committee consists of the seven members of the Board of Education, elected by the district voters, and seven members appointed by the Board, one from each of the seven zones of the district. The Budget Committee receives and deliberates on the proposed budget. When the Budget Committee members are satisfied that the budget meets the needs of the college and the community, it approves the budget. The Board of Education holds a public hearing on the approved budget, then adopts the budget and passes a resolution making appropriations and levying property taxes. The Budget Committee may make changes from the proposed budget before approval, and the Board of Education may make changes from the approved budget before adoption, within the limitations imposed by budget law.

Budget law is designed to enable the public to be apprised of the financial policies and administration of the municipal corporation in which they are interested. All Budget Committee and Board of Education meetings are open to the public. Notice of those meetings is published in the Oregonian newspaper and on the College's website at <http://www.clackamas.edu/about-us/leadership/budget>. and there is opportunity for public comment.

Board policy designates the President as the budget officer. The budget officer directs the preparation of the budget document.

BUDGET CHANGES AFTER ADOPTION

Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. The Board of Education adopts changes in appropriations. Changes are either resolution transfers or supplemental budgets. A resolution transfer decreases an existing appropriation and increases another by the same amount. The second type of change, a supplement budget, is used to increase total appropriations. Supplemental budgets are used for occurrences which were not known at the time the budget was prepared, such as receipt of unanticipated state or federal grants. Supplemental budgets require a public hearing; resolution transfers do not.

Budget originators are responsible for ensuring that actual expenditures do not exceed budget for their departments or funds. Reclassification of expenditures which do not revise appropriations may be approved by the appropriate dean or vice president. Guidelines for budget changes after adoption are detailed in the policy available to the campus on the internal Business Office website.

CLACKAMAS COMMUNITY COLLEGE
2022-23 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
2022-23 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
2022-23 BUDGET
Budget Law, Format, and Financial Policies

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

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

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

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

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2022-23 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
2022-23 BUDGET
Budget Law, Format, and Financial Policies

Audit

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

Purchasing

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

Cash and Investments

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

Capital Assets

Capital assets are land, buildings and building improvements, equipment, and other durable items with a useful life of more than one year and an initial cost of \$5,000 or more. The Business Office maintains an inventory of capital assets, all licensed vehicles, instructional and sensitive equipment costing \$1,000 or more. Sensitive equipment includes items such as laptops, 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
2022-23 BUDGET
Budget Calendar**

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

	M	T	W	T	F		
September			1	2	3	Sep. 15	BOE
	6	7	8	9	10	Sep. 28	Budget Process Improvement Workgroup: Develop the draft workplan
	13	14	15	16	17		
	20	21	22	23	24		
	27	28	29	30			
October					1	Oct. 20	BOE
	4	5	6	7	8		
	11	12	13	14	15		
	18	19	20	21	22		
	25	26	27	28	29		
November	1	2	3	4	5	Nov. 9	BAG: Budget 101/Orientation
	8	9	10	11	12	Nov. 10	Budget Development Process Improvement Workgroup
	15	16	17	18	19	Nov. 16	Budget Development Process Improvement Workgroup: Continue to develop workplan
	22	23	24	25	26		
	29	30				Nov. 17	BOE: Forecast Update

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Calendar**

M T W T F

December

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

- Dec. 1 All Staff: Budget Message
- Dec. 14 BAG: Draft Board Principles/Website Review/State
Economic Forecast Update/Budget Dev. Process Improvement
Overview
- Dec. 15 BOE: First Read of Budget Principles

January

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

- Jan. 6 Budget Development Process Improvement Workgroup - Final
Workplan and Project Close
- Jan. 11 BAG: Equity Lens/ Decision Making Framework/Review list of proposals
- Jan. 19 BOE: First Read of Budget Principles
- Jan. 21 College Council: Budget Process Update

February

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

- Feb. 8 BAG: Update on Tuition & Fees/Review Board Work Session
- Feb. 9 ASG: Tuition & Fees/Budget Update
- Feb. 15 President Council: Budget forecast update/Tuition and fees discussion
- Feb. 16 BOE: Second Read of Budget Principles
- Feb. 18 College Council: Budget forecast update/Tuition and fees discussion
- Feb. 18 All Staff: Budget Message

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budget Calendar**

	M	T	W	T	F	
March		1	2	3	4	Mar. 16 BOE: Forecast Update/Tuition and Fees vote
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

April					1	Apr. 20 BOE: Budget Update/Federal Stimulus Funds Work Session
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

May	2	3	4	5	6	May. 9 All Staff: Budget Message
	9	10	11	12	13	May. 10 BAG: Proposed Budget Summary; Budget Process Improvement Update
	16	17	18	19	20	May. 11 Board of Education/Budget Committee Meeting
	23	24	25	26	27	May. 18 Board of Education/Budget Committee Meeting
	30	31				May. 19 All staff: Final Budget Message

June			1	2	3	Jun. 2 All Staff: Budget Webinar
	6	7	8	9	10	Jun. 29 BOE: Public Hearing/Adopt Budget
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30		

PERSONNEL

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

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

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
GENERAL FUND											
EXECUTIVE											
50132	President	1.00	-	1.00	-	2.00	1.00	-	1.00	-	2.00
50112	College Relations and Marketing	1.00	-	5.75	-	6.75	1.00	-	5.75	-	6.75
50129	Office of Diversity, Equity & Inclusion	1.00	-	-	-	1.00	1.00	-	-	-	1.00
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	-	-	-	1.00	1.00	-	-	-	1.02	1.02
50118	Instruction and Student Services	1.00	-	1.00	0.80	2.80	1.00	-	1.00	0.81	2.81
	Total Instruction and Student Services Admin	1.00	-	1.00	1.80	3.80	1.00	-	1.00	1.83	3.83
Academic Foundations and Connections											
10002	Skills Development	-	4.00	0.75	1.06	5.81	-	4.00	0.75	1.07	5.82
10029	English	-	11.00	-	11.12	22.12	-	11.00	-	9.62	20.62
10031	English for Speakers of Other Languages	-	4.00	1.00	5.04	10.04	-	4.00	1.00	3.42	8.42
10038	Health/Physical Education/Athletics	1.00	4.00	2.00	8.08	15.08	1.00	4.00	2.00	8.21	15.21
10056	Mathematics	-	11.00	-	12.64	23.64	-	10.00	-	12.89	22.89
20700	Learning Center	-	-	1.00	-	1.00	-	-	1.00	-	1.00
30095	Counseling	-	4.00	-	2.25	6.25	-	4.00	-	2.67	6.67
30097	Recruitment and Admissions	-	-	-	-	-	1.00	-	3.00	-	4.00
30098	Student and Academic Support Services	1.00	-	14.75	0.14	15.89	1.00	-	14.75	0.14	15.89

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
Academic Foundations & Connections (continued)											
30099	Enrollment and Graduation Services	1.00	-	11.50	-	12.50	1.00	-	7.50	-	8.50
30100	Student Life and Leadership	1.00	-	1.00	0.26	2.26	1.00	-	1.00	0.27	2.27
30104	Academic Foundations and Connections	3.00	-	10.00	0.42	13.42	3.00	-	9.50	-	12.50
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>52.15</u>	<u>41.01</u>	<u>139.16</u>	<u>9.00</u>	<u>37.00</u>	<u>50.65</u>	<u>38.29</u>	<u>134.94</u>
Arts and Sciences											
10004	Art	-	4.00	0.44	3.14	7.58	-	4.00	0.44	4.25	8.69
10013	Business	-	5.00	-	10.25	15.25	-	5.00	-	10.77	15.77
10016	Communications and Theatre Arts	-	6.00	-	3.21	9.21	-	6.00	-	3.31	9.31
10017	Computer Science	-	4.00	0.56	4.49	9.05	-	4.00	0.56	4.93	9.49
10028	Engineering Sciences	-	4.00	-	0.95	4.95	-	4.00	-	0.63	4.63
10035	World Languages	-	3.00	-	2.50	5.50	-	3.00	-	2.20	5.20
10039	Horticulture	-	4.00	0.91	2.72	7.63	-	4.00	0.91	2.08	6.99
10057	Music	-	3.00	-	3.58	6.58	-	3.00	-	3.63	6.63
10066	Science	-	13.00	1.96	12.71	27.67	-	13.00	1.96	11.55	26.51
10074	Social Sciences	-	7.00	-	9.01	16.01	-	6.00	-	8.80	14.80
20082	Arts and Sciences	2.00	-	7.67	-	9.67	2.00	-	8.00	-	10.00
	Total Arts and Sciences	<u>2.00</u>	<u>53.00</u>	<u>11.54</u>	<u>52.56</u>	<u>119.10</u>	<u>2.00</u>	<u>52.00</u>	<u>11.87</u>	<u>52.15</u>	<u>118.02</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
Institutional Effectiveness and Planning											
10026	Office of Education Partnerships	0.83	-	1.00	-	1.83	0.83	-	1.00	-	1.83
20084	Institutional Effectiveness and Planning	2.00	-	1.00	0.46	3.46	2.00	-	1.00	0.47	3.47
20088	Instructional Support & Professional Developmt	-	2.00	-	5.42	7.42	-	2.00	-	5.50	7.50
20089	Library	-	3.00	2.00	1.56	6.56	-	4.00	2.00	2.64	8.64
20097	Applied Technology	-	-	2.00	-	2.00	-	-	2.00	-	2.00
20098	Grants Development	1.00	-	-	-	1.00	1.00	-	-	-	1.00
20099	Online Learning	-	-	2.00	0.39	2.39	-	-	2.00	0.40	2.40
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	2.00	-	3.00
50128	Event and Conference Services	-	-	2.00	-	2.00	-	-	2.00	-	2.00
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	1.50	-	2.50
Total Institutional Effectiveness and Planning		5.83	5.00	13.50	7.83	32.16	5.83	6.00	13.50	9.01	34.34
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	11.00	1.00	5.68	17.68	1.00	10.00	1.00	6.47	18.47
10007	Automotive and Welding Department	-	9.00	3.00	3.80	15.80	-	10.00	3.00	4.91	17.91
10018	Community Education	-	-	0.75	0.58	1.33	-	-	0.75	0.59	1.34
10020	Customized Training and Development Services	-	1.79	2.00	0.33	4.12	1.00	1.79	2.00	0.34	5.13
10033	Education, Human Services and Criminal Justice	-	5.00	1.00	4.07	10.07	-	6.00	1.00	3.83	10.83
10055	Industrial Technology	-	6.00	1.00	3.77	10.77	-	6.00	1.00	3.83	10.83
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.56	14.56	1.00	-	2.00	11.73	14.73
10073	Small Business Development Center	1.00	1.00	-	0.27	2.27	1.00	1.00	-	0.28	2.28
10080	Wilsonville Student Services and Instruction	1.00	-	4.63	4.71	10.34	1.00	-	4.63	2.93	8.56
10085	Wildland Fire	-	1.00	-	-	1.00	-	1.00	-	-	1.00
10200	Emergency Management/GIS	-	-	-	-	-	-	-	-	1.86	1.86
20077	Connections with Business and Industry	1.00	-	-	-	1.00	-	-	-	-	-
20083	Technology, Applied Science & Public Services	3.00	-	2.75	0.44	6.19	3.00	-	2.75	0.45	6.20
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	0.10
Total Technology, Applied Science & Public Svc		7.10	34.79	18.13	35.21	95.23	8.10	35.79	18.13	37.22	99.24
Total Instruction and Student Services		23.93	130.79	96.32	138.41	389.45	25.93	130.79	95.15	138.50	390.37

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
COLLEGE SERVICES											
College Services Administration											
50116	College Services	1.00	-	1.00	-	2.00	1.00	-	1.00	-	2.00
50134	College Safety	2.00	-	7.50	0.20	9.70	2.00	-	7.50	0.21	9.71
	Total College Services Administration	3.00	-	8.50	0.20	11.70	3.00	-	8.50	0.21	11.71
Business Services											
50000	Accounts Receivable	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
50110	Business Office	1.00	-	7.40	-	8.40	2.00	-	6.40	-	8.40
	Total Business Services	2.00	-	10.40	-	12.40	3.00	-	9.40	-	12.40
Campus Services											
50143	Environmental Health and Safety	-	-	1.00	-	1.00	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	0.80	-	0.80	-	-	0.80	-	0.80
51103	Custodial Services	2.00	-	17.00	-	19.00	2.00	-	17.00	-	19.00
60150	Campus Services	2.00	-	15.00	-	17.00	2.00	-	15.00	-	17.00
	Total Campus Services	4.00	-	33.80	-	37.80	4.00	-	33.80	-	37.80
Human Resources											
50127	Human Resources	2.00	-	5.60	-	7.60	2.00	-	5.60	-	7.60
Information Technology											
50115	Information Technology	3.00	-	14.80	-	17.80	4.60	-	13.20	-	17.80
	Total College Services	14.00	-	73.10	0.20	87.30	16.60	-	70.50	0.21	87.31
	Total General Fund	41.93	130.79	179.17	138.61	490.50	46.53	130.79	175.40	138.71	491.43
	Total full-time, General Fund	351.89					352.72				

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget				2022-23 Budget					
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
FEE FUND											
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10097	Instructional Control	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections											
10002	Skills Development	-	-	0.25	-	0.25	-	-	0.25	-	0.25
10029	English	-	-	-	0.66	0.66	-	-	-	0.63	0.63
10031	English for Speakers of Other Languages	-	-	-	0.88	0.88	-	-	-	0.89	0.89
10038	Health/Physical Education/Athletics	-	-	-	0.28	0.28	-	-	-	0.27	0.27
10056	Mathematics	-	-	-	0.26	0.26	-	-	-	0.25	0.25
30095	Counseling	-	-	-	0.53	0.53	-	-	-	0.72	0.72
Total Academic Foundations and Connections		-	-	0.25	2.61	2.86	-	-	0.25	2.76	3.01
Arts and Sciences											
10004	Art	-	-	0.03	0.78	0.81	-	-	0.03	0.22	0.25
10013	Business	-	-	-	-	-	-	-	-	-	-
10016	Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-
10017	Computer Science	-	-	0.44	-	0.44	-	-	0.44	-	0.44
10028	Engineering Sciences	-	-	0.08	0.81	0.89	-	-	-	0.58	0.58
10035	World Languages	-	-	-	-	-	-	-	-	-	-
10039	Horticulture	-	-	0.09	-	0.09	-	-	0.09	-	0.09
10057	Music	-	-	-	1.16	1.16	-	-	-	1.34	1.34
10066	Science	-	-	2.04	-	2.04	-	-	2.04	-	2.04
Total Arts and Sciences		-	-	2.69	2.75	5.44	-	-	2.60	2.14	4.74
Institutional Effectiveness and Planning											
10026	Office of Education Partnerships	0.17	-	3.20	0.06	3.43	0.17	-	3.20	0.03	3.40
10099	High School Plus	-	-	-	4.64	4.64	-	-	-	4.46	4.46
Total Institutional Effectiveness and Planning		0.17	-	3.20	4.70	8.07	0.17	-	3.20	4.49	7.86

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	-	2.00	-	2.00	-	-	2.00	-	2.00
10007	Automotive and Welding Department	-	-	0.08	0.07	0.15	-	-	0.08	2.29	2.37
10018	Community Education	-	-	0.25	0.63	0.88	-	-	0.25	0.22	0.47
10033	Education, Human Services and Criminal Justice	-	-	-	0.02	0.02	-	-	-	0.07	0.07
10055	Industrial Technology	-	-	-	1.74	1.74	-	-	-	2.23	2.23
10058	Harmony Student Services and Instruction	-	-	-	-	-	-	-	-	-	-
10080	Wilsonville Student Services and Instruction	-	-	0.17	1.32	1.49	-	-	0.17	1.34	1.51
10085	Wildland Fire	-	-	-	0.81	0.81	-	-	-	1.78	1.78
10200	Emergency Management	-	-	-	-	-	-	-	-	-	-
10445	Apprenticeship	-	-	0.37	4.29	4.66	-	-	0.37	8.35	8.72
20083	Technology, Applied Science & Public Services	-	-	-	-	-	-	-	-	-	-
20135	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-
Total Technology, Applied Science & Public Svc		-	-	2.87	8.88	11.75	-	-	2.87	16.28	19.15
Total Fee Fund		0.17	-	9.01	18.94	28.12	0.17	-	8.92	25.67	34.76
CAPITAL PROJECTS (BOND)		-	-	-	-	-	-	-	-	-	-
STUDENT TECHNOLOGY FUND		-	-	5.03	-	5.03	0.40	-	4.63	-	5.03
INTRAMURALS AND ATHLETICS FUND		-	-	-	0.30	0.30	-	-	-	0.31	0.31
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	0.09	0.09	-	-	-	0.11	0.11
BOOKSTORE FUND		-	-	1.00	-	1.00	-	-	1.00	-	1.00
CUSTOMIZED TRAINING FUND		2.00	0.21	1.00	2.32	5.53	1.00	0.21	1.00	2.36	4.57
ENVIRONMENTAL LEARNING FUND		-	-	-	0.33	0.33				0.36	0.36
INTERNAL SERVICE FUND		-	-	1.20	-	1.20	-	-	1.20	-	1.20

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs**

		2021-22 Budget					2022-23 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Associate Faculty	Total
GRANTS AND CONTRACTS FUND											
73	Grants and Contracts	3.00	2.00	10.99	-	15.99	3.50	-	13.40	-	16.90
74	WIOA	1.90	-	6.81	-	8.71	1.40	-	7.10	-	8.50
	Total Grants and Contracts Fund	4.90	2.00	17.80	-	24.70	4.90	-	20.50	-	25.40
	Total budgeted	49.00	133.00	214.21	160.59	556.80	53.00	131.00	212.65	167.52	564.17
	Total full-time, all funds	396.21					396.65				

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Personnel FTEs

	2020-21 Adopted Budget	2021-22 Adopted Budget	2022-23 Budget					Total
			Admin- istrative	Full-time Faculty	Classified & Confidential	Associate Faculty	Other Part-time	
FTEs BY FUNCTION								
Instruction	334.58	331.05	8.00	121.00	37.47	152.46	12.16	331.09
Instructional support	55.69	66.59	12.40	6.00	35.48	9.46	3.26	66.60
Student services other than student loans and financial aid	78.87	76.67	9.00	4.00	52.75	4.22	7.51	77.48
Student loans and financial aid	5.54	5.54	-	-	-	-	4.72	4.72
College support services other than facilities acquisition and construction	124.45	124.59	23.60	-	86.95	1.38	10.82	122.75
Total	599.13	604.44	53.00	131.00	212.65	167.52	38.47	602.64

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Salaries of Employees**

This schedule provides salary information for officers and employees required by ORS 294.388(5). For administrative and classified, amounts are for the fiscal year. For full-time faculty, amounts are for the academic year.

	<u>Salary Range</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE & MANAGERS	\$70,586 - \$230,392	\$ 6,919,124
FULL-TIME FACULTY	\$64,602 - \$109,127	11,855,402
CLASSIFIED	\$40,053 - \$126,527	13,858,131
CONFIDENTIAL	\$76,661 - \$110,054	889,584
ASSOCIATE FACULTY		7,517,971
PART-TIME HOURLY		1,178,226
STUDENTS		305,507
OTHER SALARIES NOT SPECIFIED BY TYPE		<u>1,438,230</u>
TOTAL BUDGET FOR SALARIES		<u><u>\$43,962,175</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Executive**

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

EXECUTIVE	
President	
FTE	1.00

Special Assistant to the President	
FTE	1.00

Diversity, Equity & Inclusion Office	
FTE	1.00

FOUNDATION	
Executive Director	
FTE	1.00

COLLEGE RELATIONS AND MARKETING	
Executive Director	
FTE	1.00

Administrative Assistant II	
FTE	1.00

Major Gifts / Assistant Director	
FTE	1.00

Creative Manager/Lead Designer	
FTE	1.00

Marketing & Communications	
FTE	1.00

Foundation Events Coordinator	
FTE	0.50

Annual / Alumni Giving Officer	
FTE	1.00

Publication/Graphic Design	
FTE	0.75

Web Design/New Media Marketing Specialist	
FTE	2.00

Total FTE	
Administrative	5.00
Full-Time Faculty	-
Associate Faculty	-
Classified & confidential	10.75
	<u>15.75</u>

Admin Coordinator	
FTE	1.00

College & Community Relations Coordinator	
FTE	1.00

Production Associate	
FTE	0.50

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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

Faculty	
CCCAF	1.83

Total FTE	
Administrative	1.00
Full-Time Faculty	-
Associate Faculty	1.83
Classified & confidential	1.00
	<u>3.83</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET**

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

ACADEMIC FOUNDATIONS AND CONNECTIONS	Administrative Coordinator	1.00
Dean	ABS Outreach Coordinator	1.00
FTE 1.00	Administrative Assistant II	5.00
	Business Systems Analyst	1.00
	Applied Information Systems Analyst	1.00
	Transportation Systems Analyst	0.35
Associate Dean	One Place Coordinator	1.00
FTE 1.00	Benefits Navigator	1.00

COUNSELING
Faculty
Full-Time 4.00
CCCAF 3.39

ENGLISH FOR SPEAKERS OF OTHER LANGUAGES
Research Specialist
FTE .50

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

RECRUITMENT & ADMISSIONS
Director
FTE 1.00

HEALTH/ PHYSICAL EDUCATION/ATHLETICS
Director
FTE 1.00

ENGLISH
Faculty
Full-Time 11.00
CCCAF 10.25

Resource Specialist I
FTE 1.00

Enrollment Services Coordinator
FTE 1.00

Admissions Counselor
FTE 2.00

Administrative Assistant
FTE 1.00

Title III
Director
FTE 1.00

Faculty
Full-Time 4.00
CCCAF 4.31

Enrollment Services Specialist
FTE 3.50

Advising Specialist
FTE 1.00

Athletic Trainer
FTE 1.00

PASS Coordinator
FTE 3.00

GED Wraparound Coordinator
FTE .50

Assessment Services Program Specialist
FTE 1.00

Graduation Services Evaluator
FTE 2.00

Faculty
FTE 4.00
CCCAF 8.79

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET**

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

LEARNING CENTER	
Lab Coordinator	
FTE	1.00

OFFICE OF FINANCIAL AID & SCHOLARSHIPS	
Financial Aid Director	
FTE	1.00

SKILLS DEVELOPMENT	
Resource Specialist II	
FTE	1.00

STUDENT & ACADEMIC SUPPORT SERVICES	
Director	
FTE	1.00

MATHEMATICS	
Faculty	
Full-Time	10.00
CCCAF	13.14

Financial Aid Specialist	
FTE	6.00

Faculty	
FTE	4.00
CCCAF	1.07

Academic and Career Coach	
FTE	8.75

Disabilities Resource Coordinator	
FTE	1.00

Financial Aid Advisor / Scholarship Coordinator	
FTE	1.00

STUDENT LIFE AND LEADERSHP	
Director of Student Life	
FTE	1.00

Veterans Education Benefits Specialist	
FTE	1.00

Assistive Technology Specialist	
FTE	1.00

Total FTE	
Administrative	10.00
Full-Time Faculty	37.00
Associate Faculty	41.47
Class & Conf	56.75
	<u>145.22</u>

Financial Aid Analyst / Systems Support Specialist	
FTE	1.00

Student Life & Leadership Coordinator	
FTE	1.00

Student Success and Completion Coordinator	
FTE	1.00

Veterans Affairs Coordinator	
FTE	1.00

Faculty	
CCCAF	0.38

Faculty	
CCCAF	.14

Student Support / Career Coordinator	
FTE	1.00

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

Director of Adult Education	
FTE	1.00

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Arts and Sciences**

ARTS AND SCIENCES								
Dean								
FTE	1.00							
Associate Dean								
FTE	1.00							
		Administrative Coordinator	1.00					
		Administrative Assistant II	6.00					
		Administrative Assistant	1.00					
ART		COMMUNICATIONS AND THEATRE ARTS		COMPUTER SCIENCE		ENGINEERING SCIENCES		
Studio Technician		Faculty		Hardware/Network Lab Coordinator		Faculty		
FTE	.47	Full-Time	6.00	FTE	1.00	Full-Time	4.00	
Faculty		CCCAF	3.31	Faculty		CCCAF	11.55	
Full-Time	4.00			Full-Time	4.00			
CCCAF	4.47			CCCAF	4.93			
BUSINESS		SCIENCE		SOCIAL SCIENCES		WORLD LANGUAGES		
Faculty		Science Lab Coordinator		Faculty		Faculty		
Full-Time	5.00	FTE	1.00	Full-Time	6.00	Full-Time	3.00	
CCCAF	10.77			CCCAF	8.80	CCCAF	2.20	
MUSIC		Science Lab Asst		Faculty		Faculty		
Faculty		Faculty		Faculty		Faculty		
Full-Time	3.00	Full-Time	2.00	Full-Time	13.00	Full-Time	54.65	
CCCAF	4.97	FTE	2.00	CCCAF	1.21	CCCAF	14.47	
ENVIRONMENTAL LEARNING CENTER		Science Lab Tech		Faculty		Faculty		
Faculty		Faculty		Faculty		Faculty		
CCCAF	.36	FTE	1.00	Full-Time	4.00	Full-Time	52.00	
				CCCAF	2.08	CCCAF	123.12	
HORTICULTURE		Total FTE		Administrative		Classified & confidential		
Horticulture Lab Assistant		Administrative		Full-Time Faculty		Associate Faculty		
FTE	1.00	Full-Time Faculty		Associate Faculty		Classified & confidential		
		Administrative		Classified & confidential		Total		
Faculty		Full-Time Faculty		Associate Faculty		Classified & confidential		
Full-Time	4.00	Administrative		Full-Time Faculty		Associate Faculty		
CCCAF	2.08	Full-Time Faculty		Associate Faculty		Classified & confidential		
		Administrative		Classified & confidential		Total		
		Full-Time Faculty		Associate Faculty		Classified & confidential		
		Associate Faculty		Classified & confidential		Total		
		Classified & confidential		Total		Total		
		Total		Total		Total		
		Administrative		Full-Time Faculty		Associate Faculty		
		Full-Time Faculty		Associate Faculty		Classified & confidential		
		Associate Faculty		Classified & confidential		Total		
		Classified & confidential		Total		Total		
		Total		Total		Total		
		Administrative		Full-Time Faculty		Associate Faculty		
		Full-Time Faculty		Associate Faculty		Classified & confidential		
		Associate Faculty		Classified & confidential		Total		
		Classified & confidential		Total		Total		
		Total		Total		Total		

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Institutional Effectiveness and Planning**

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Associate Dean</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Associate Dean	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">INSTITUTIONAL EFFECTIVENESS AND PLANNING</td></tr> <tr><td style="text-align: center;">Dean</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	INSTITUTIONAL EFFECTIVENESS AND PLANNING	Dean	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Scheduling/Planning Specialist</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Scheduling/Planning Specialist	FTE 1.00										
Associate Dean																				
FTE 1.00																				
INSTITUTIONAL EFFECTIVENESS AND PLANNING																				
Dean																				
FTE 1.00																				
Scheduling/Planning Specialist																				
FTE 1.00																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">CURRICULUM AND SCHEDULING</td></tr> <tr><td style="text-align: center;">Director</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	CURRICULUM AND SCHEDULING	Director	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">INSTRUCTIONAL SUPPORT & PROFESSIONAL DEV.</td></tr> <tr><td style="text-align: center;">Online Learning Coordinator</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	INSTRUCTIONAL SUPPORT & PROFESSIONAL DEV.	Online Learning Coordinator	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Applied Information Technology</td></tr> <tr><td style="text-align: center;">FTE 2.00</td></tr> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">CCCAF 0.47</td></tr> </table>	Applied Information Technology	FTE 2.00	Faculty	CCCAF 0.47	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">INSTITUTIONAL RESEARCH AND REPORTING</td></tr> <tr><td style="text-align: center;">Director, Institutional Reporting</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	INSTITUTIONAL RESEARCH AND REPORTING	Director, Institutional Reporting	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">OFFICE OF EDUCATION PARTNERSHIPS</td></tr> <tr><td style="text-align: center;">Director of Education Partnerships</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	OFFICE OF EDUCATION PARTNERSHIPS	Director of Education Partnerships	FTE 1.00
CURRICULUM AND SCHEDULING																				
Director																				
FTE 1.00																				
INSTRUCTIONAL SUPPORT & PROFESSIONAL DEV.																				
Online Learning Coordinator																				
FTE 1.00																				
Applied Information Technology																				
FTE 2.00																				
Faculty																				
CCCAF 0.47																				
INSTITUTIONAL RESEARCH AND REPORTING																				
Director, Institutional Reporting																				
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Scheduling and Logistics Specialist																				
FTE 1.00																				
Online Learning Systems																				
FTE 1.00																				
LIBRARY																				
Library Services Coordinator																				
FTE 2.00																				
Research Associate																				
FTE 1.00																				
Advanced College Credit Coordinator																				
FTE 1.00																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Curriculum Specialist</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Curriculum Specialist	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">Full-Time 2.00</td></tr> <tr><td style="text-align: center;">CCCAF 5.90</td></tr> </table>	Faculty	Full-Time 2.00	CCCAF 5.90	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Research Specialist</td></tr> <tr><td style="text-align: center;">FTE .50</td></tr> </table>	Research Specialist	FTE .50	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Administrative Assistant II</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Administrative Assistant II	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">HS Connections Enrollment Specialist</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	HS Connections Enrollment Specialist	FTE 1.00					
Curriculum Specialist																				
FTE 1.00																				
Faculty																				
Full-Time 2.00																				
CCCAF 5.90																				
Research Specialist																				
FTE .50																				
Administrative Assistant II																				
FTE 1.00																				
HS Connections Enrollment Specialist																				
FTE 1.00																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Grants Administrator</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Grants Administrator	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">Full-Time 4.00</td></tr> <tr><td style="text-align: center;">CCCAF 2.64</td></tr> </table>	Faculty	Full-Time 4.00	CCCAF 2.64	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">EVENT & CONFERENCE SERVICES</td></tr> <tr><td style="text-align: center;">Facility/Events Coordinator</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	EVENT & CONFERENCE SERVICES	Facility/Events Coordinator	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Academic and Career Coach</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Academic and Career Coach	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Career Pathways Specialist</td></tr> <tr><td style="text-align: center;">FTE .75</td></tr> </table>	Career Pathways Specialist	FTE .75				
Grants Administrator																				
FTE 1.00																				
Faculty																				
Full-Time 4.00																				
CCCAF 2.64																				
EVENT & CONFERENCE SERVICES																				
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FTE .75																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Total FTE</td></tr> <tr><td style="text-align: center;">Administrative 6.00</td></tr> <tr><td style="text-align: center;">Full-Time Faculty 6.00</td></tr> <tr><td style="text-align: center;">Associate Faculty 13.50</td></tr> <tr><td style="text-align: center;">Class & conf 17.25</td></tr> <tr><td style="text-align: center;"><u>42.75</u></td></tr> </table>	Total FTE	Administrative 6.00	Full-Time Faculty 6.00	Associate Faculty 13.50	Class & conf 17.25	<u>42.75</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Events Operations Asst</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Events Operations Asst	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">CCCAF 4.49</td></tr> </table>	Faculty	CCCAF 4.49	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">CCCAF 4.49</td></tr> </table>	Faculty	CCCAF 4.49	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Faculty</td></tr> <tr><td style="text-align: center;">CCCAF 4.49</td></tr> </table>	Faculty	CCCAF 4.49		
Total FTE																				
Administrative 6.00																				
Full-Time Faculty 6.00																				
Associate Faculty 13.50																				
Class & conf 17.25																				
<u>42.75</u>																				
Events Operations Asst																				
FTE 1.00																				
Faculty																				
CCCAF 4.49																				
Faculty																				
CCCAF 4.49																				
Faculty																				
CCCAF 4.49																				

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET**

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

TECHNOLOGY, HEALTH OCCUPATIONS, AND WORKFORCE	Associate Dean		Administrative Coordinator	1.00
	FTE	1.00	Administrative Assistant II	1.75
			CCCAF	0.45
Dean				
FTE	1.00			

AUTOMOTIVE & WELDING	
FTE	.08

Lab Techs	
FTE	3.00

Faculty	
FTE	10.00
CCCAF	7.20

COMMUNITY EDUCATION/HARMONY CAMPUS	
Director	
FTE	1.00

Student Services Coordinator	
FTE	1.00

Advising Specialist	
FTE	1.00

Community Education Coordinator	
FTE	1.00

APPRENTICESHIPS	
Apprenticeship Coordinator	
FTE	1.00

Faculty	
CCCAF	8.35

INDUSTRIAL TECHNOLOGY	
Lab Technician	
FTE	1.00

Advising Specialist	
FTE	1.00

Faculty	
Full-Time	6.00
CCCAF	6.06

Faculty	
CCCAF	12.54

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

Teaching & Learning Outreach Coord	
FTE	1.00

Faculty	
Full-Time	6.00
CCCAF	3.90

GRANTS COORDINATOR	
FTE	1.00

Workforce Advisors	
FTE	2.00

HEALTH SCIENCES	
Director	
FTE	11.00

Director of Nursing	
FTE	1.00

Health Sciences Educ Systems Coordinator	
FTE	1.00

Faculty	
Full-Time	10.00
CCCAF	6.47

WILDLAND FIRE	
Faculty	
Full-Time	1.00
CCCAF	1.78

Faculty	
CCCAF	4.27

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET**

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

CUSTOMIZED TRAINING AND DEVELOPMENT SERVICES	
Director	
FTE	1.00

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director	
FTE	1.00

WORKFORCE DEVELOPMENT/WIOA	
Director	
FTE	2.00

Business & Industry Training Manager	
FTE	1.00

Program Specialist	
FTE	2.00

Operations Manager	
FTE	1.00

Admin Assistant II	
FTE	1.00

Outreach Coordinator	
FTE	1.00

Faculty	
Full-Time	1.00
CCCAF	0.28

Rapid Response Coordinator	
FTE	1.00

Workforce Advisors	
FTE	6.00

Center for Business & Industry Program Spec	
FTE	1.00

Training Services Coordinator	
FTE	2.00

EMERGENCY MANAGEMENT/GIS	
Faculty	
CCCAF	1.86

Faculty	
Full-Time	2.0
CCCAF	2.70

Total FTE	
Administrative	12.00
Full-Time Faculty	36.00
Associate Faculty	55.86
Classified & Conf	35.10
	<u>138.96</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- College Services**

COLLEGE SERVICES	
Vice President/ Chief Financial Officer	
FTE	1.00

Executive Assistant to the Vice President	
FTE	1.00

COLLEGE SAFETY	
Director	
FTE	1.00

Assistant to College Safety	
FTE	0.50

College Safety Manager	
FTE	1.00

Total FTE	
Administrative	3.00
Full-Time Faculty	-
Associate Faculty	0.21
Classified & confidential	8.50
	<u>11.71</u>

College Safety Officer	
FTE	7.00

Faculty	
CCCAF	0.21

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Business Services**

BUSINESS OFFICE	
Dean of Business Services	
FTE	1.00

Business Services Coordinator	
FTE	0.50

Bookstore	
FTE	1.00

Contracts Administrator	
FTE	1.00

Business & Financial Analyst	
FTE	1.00

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager	
FTE	1.00

Student Accounts Receivable Specialist	
FTE	3.00

Manager, Business Services	
FTE	1.00

Foundation / Cash Accountant	
FTE	1.00

Grant Accountant	
FTE	1.00

Accountant I	
FTE	1.00

Accountant II	
FTE	1.00

Total FTE	
Administrative	3.00
Full-Time Faculty	-
Associate Faculty	-
Classified & confidential	10.50
	<u>13.50</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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

Plant Engineer	
FTE	3.00

Maintenance	
FTE	7.00

Custodial Supervisor	
FTE	1.00

ENVIRONMENTAL HEALTH AND SAFETY	
EH&S Coordinator	
FTE	1.00

Groundskeeper	
FTE	3.00

Custodial	
FTE	17.00

SHIPPING AND RECEIVING	
Mailroom Coordinator	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES	
Chief HR Officer	
FTE	1.00

Director, HR Operations	
FTE	1.00

Learning & Org Devel Coordinator	
FTE	1.00

Payroll Accountant	
FTE	1.60

HR Business Partner	
FTE	3.00

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Budgetary Organization Charts -- Information Technology**

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

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

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FUNDS

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Fund Descriptions**

This section describes each of the funds used by the College. The shaded bars on the left side show how the funds are grouped for appropriations on pages 18 and 19.

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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
2022-23 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
2022-23 BUDGET
Fund Descriptions**

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

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

Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
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Unrestricted	29 Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
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Unrestricted	30 Equipment Replacement Fund	Purchase instructional and other equipment.	Transfers from General Fund.	College Services - Business Office
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Unrestricted	32 Major Maintenance Fund	Major repairs, remodeling, and preventative maintenance of buildings and infrastructure.	Transfers from General Fund.	College Services - Campus Services
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**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Fund Descriptions**

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

Enterprise Funds	52	Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
	54	Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
	55	Environmental Learning Center	Professional development trainings (CEU), K-12 programs and community education workshops focused on environmental topics.	Charges for work performed.	Arts and Sciences - Environmental Learning Center
Internal Service	41	Internal Service Fund	Accounts for services provided to departments within the college on a cost-reimbursement basis.	Charges for centralized duplication, copiers, and motor pool.	College Services - Business Office and Campus Services

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
General Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 9,020,700	\$ 8,562,795	\$ 10,860,000	Beginning fund balance	\$ 15,418,000	\$ 15,418,000	\$ 15,418,000
			State revenue			
19,212,671	18,514,282	20,432,785	State community college support	18,743,104	18,743,104	18,743,104
			Local revenue			
20,412,061	21,362,457	22,328,832	Property taxes	23,356,340	23,356,340	23,356,340
13,371,421	12,701,031	13,920,716	Tuition	13,542,315	13,542,315	13,542,315
1,116,765	5,206,039	1,032,896	Fees	1,023,850	1,023,850	1,023,850
474,215	484,137	482,297	Local grants and contracts	493,054	493,054	493,054
1,427,390	407,745	659,041	Other local revenue	292,853	292,853	292,853
			Federal revenue			
862,463	-	-	Other federal revenue	-	-	-
<u>56,876,986</u>	<u>58,675,691</u>	<u>58,856,567</u>	Total revenue	<u>57,451,516</u>	<u>57,451,516</u>	<u>57,451,516</u>
			Other sources			
150,000	1,850,000	100,000	Transfers in	-	-	-
13,096	-	10,000	Sale of fixed assets	10,000	10,000	10,000
<u>163,096</u>	<u>1,850,000</u>	<u>110,000</u>	Total other sources	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<u>\$ 66,060,782</u>	<u>\$ 69,088,486</u>	<u>\$ 69,826,567</u>	Total resources	<u>\$ 72,879,516</u>	<u>\$ 72,879,516</u>	<u>\$ 72,879,516</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 32,413,203	\$ 31,185,097	\$ 35,407,014	Wages and salaries	\$ 37,538,103	\$ 35,538,103	\$ 35,538,103
15,132,454	15,628,855	17,299,340	Payroll taxes and benefits	18,943,266	18,943,266	18,943,266
750,000	-	-	Retiree stipend	-	-	-
<u>48,295,657</u>	<u>46,813,952</u>	<u>52,706,354</u>	Total personnel services	<u>56,481,369</u>	<u>54,481,369</u>	<u>54,481,369</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
General Fund

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			Materials and services			
660,130	408,397	815,300	Supplies	832,790	832,790	832,790
133,268	16,114	239,319	Travel	237,878	237,878	237,878
198,157	114,838	399,127	Training and staff development	399,616	399,616	399,616
307,215	275,728	323,881	Publicity and public relations	350,927	350,927	350,927
211,163	35,055	285,138	Printing and publications	259,157	259,157	259,157
1,651,836	1,657,632	1,766,310	Repair and maintenance	1,885,817	1,885,817	1,885,817
1,421,128	1,180,245	1,917,224	Utilities	1,918,613	1,918,613	1,918,613
477,681	509,557	512,666	Fees and dues	539,867	539,867	539,867
386,223	454,419	525,000	Insurance	633,000	633,000	633,000
1,349,586	809,911	1,494,227	Professional services	1,454,948	1,454,948	1,454,948
75,643	(79,459)	16,618	Student financial aid	20,598	20,598	20,598
433,687	159,440	437,119	Other materials and services	421,119	421,119	421,119
<u>7,305,717</u>	<u>5,541,877</u>	<u>8,731,929</u>	Total materials and services	<u>8,954,330</u>	<u>8,954,330</u>	<u>8,954,330</u>
			Capital outlay			
5,200	26,860	40,000	Vehicles and equipment	40,000	40,000	40,000
55,811	44,214	77,500	Library collection	77,500	77,500	77,500
<u>61,011</u>	<u>71,074</u>	<u>117,500</u>	Total capital outlay	<u>117,500</u>	<u>117,500</u>	<u>117,500</u>
<u>55,662,385</u>	<u>52,426,903</u>	<u>61,555,783</u>	Total expenditures	<u>65,553,199</u>	<u>63,553,199</u>	<u>63,553,199</u>
			Other uses			
1,835,600	1,915,600	1,815,600	Transfers out	1,703,000	1,703,000	1,703,000
-	-	6,455,184	Contingency	5,623,317	7,623,317	7,623,317
8,562,797	14,745,983	-	Ending fund balance	-	-	-
<u>10,398,397</u>	<u>16,661,583</u>	<u>8,270,784</u>	Total other uses	<u>7,326,317</u>	<u>9,326,317</u>	<u>9,326,317</u>
<u>\$ 66,060,782</u>	<u>\$ 69,088,486</u>	<u>\$ 69,826,567</u>	Total requirements	<u>\$ 72,879,516</u>	<u>\$ 72,879,516</u>	<u>\$ 72,879,516</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 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	\$ -	\$ 77,160	\$ -	\$ 77,160	\$ -	\$ -	\$ -	\$ -
50132	President	548,171	173,961	-	722,132	-	-	-	-
50112	College Relations and Marketing	965,405	351,398	-	1,316,803	-	-	-	-
50129	Office of Diversity, Equity & Inclusion	217,881	30,000	-	247,881	-	-	-	-
50500	Foundation	540,901	26,898	-	567,799	-	-	-	-
	Total Executive	<u>2,272,358</u>	<u>659,417</u>	<u>-</u>	<u>2,931,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	(939,781)	34,938	-	(904,843)	-	-	-	-
50118	Instruction and Student Services	498,899	95,808	-	594,707	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>(440,882)</u>	<u>130,746</u>	<u>-</u>	<u>(310,136)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	762,864	36,493	-	799,357	26,691	1,309	-	28,000
10029	English	2,257,918	22,026	-	2,279,944	59,334	1,500	-	60,834
10031	English for Speakers of Other Languages	908,820	20,429	-	929,249	65,928	800	-	66,728
10038	Health/Physical Education/Athletics	1,629,529	39,883	-	1,669,412	15,822	30,000	-	45,822
10056	Mathematics	2,198,967	18,663	-	2,217,630	54,058	16,000	-	70,058
20700	Learning Center	123,146	21,105	-	144,251	-	-	-	-
30095	Counseling	670,209	13,863	-	684,072	56,038	500	-	56,538
30097	Recruitment and Admissions	531,386	29,525	-	560,911	-	-	-	-
30098	Student & Academic Support Services	1,904,201	139,540	-	2,043,741	13,185	2,000	-	15,185
30099	Enrollment and Graduation Services	924,793	35,453	-	960,246	13,185	1,000	-	14,185
30100	Student Life and Leadership	383,452	25,789	-	409,241	-	-	-	-
30104	Academic Foundations and Connections	1,613,143	40,836	-	1,653,979	-	-	-	-
30111	Office of Financial Aid and Scholarships	1,185,649	28,290	-	1,213,939	-	-	-	-
30200	Student Services Enhancements	292,871	297,738	-	590,609	-	-	-	-
	Total Acad Foundations & Connections	<u>15,386,948</u>	<u>769,633</u>	<u>-</u>	<u>16,156,581</u>	<u>304,241</u>	<u>53,109</u>	<u>-</u>	<u>357,350</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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	833,915	13,839	-	847,754	15,906	50,000	-	65,906
10013	Business	1,381,865	19,061	-	1,400,926	-	14,000	-	14,000
10016	Communications and Theatre Arts	1,067,606	72,453	-	1,140,059	-	13,500	-	13,500
10017	Computer Science	907,324	17,976	-	925,300	39,006	-	-	39,006
10028	Engineering Sciences	662,600	12,078	-	674,678	34,281	13,000	-	47,281
10035	World Languages	565,482	10,485	-	575,967	7,911	1,000	-	8,911
10039	Horticulture	752,787	13,077	-	765,864	23,984	34,500	-	58,484
10057	Music	682,340	31,460	-	713,800	79,110	500	-	79,610
10066	Science	2,839,092	10,480	-	2,849,572	198,674	32,000	-	230,674
10074	Social Sciences	1,329,242	31,637	-	1,360,879	-	5,000	-	5,000
20082	Arts and Sciences	1,264,225	4,686	-	1,268,911	-	-	-	-
	Total Arts and Sciences	12,286,478	237,232	-	12,523,710	398,872	163,500	-	562,372
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	238,961	6,984	-	245,945	360,148	39,500	-	399,648
10099	High School Plus	-	-	-	-	263,700	5,000	-	268,700
20084	Institutional Effectiveness & Planning	572,830	40,734	-	613,564	-	-	-	-
20088	Instr Support & Professional Developmt	612,162	57,024	-	669,186	-	-	-	-
20089	Library	834,406	167,299	77,500	1,079,205	-	-	-	-
20097	Applied Technology	334,966	-	-	334,966	-	-	-	-
20098	Grants Development	159,847	-	-	159,847	-	-	-	-
20099	Online Learning	275,162	62,500	-	337,662	-	-	-	-
20401	Curriculum and Scheduling	390,341	65,050	-	455,391	-	-	-	-
50128	Event and Conference Services	216,886	1,229	-	218,115	-	-	-	-
50136	Institutional Research and Reporting	349,783	56,684	-	406,467	-	-	-	-
	Total IEP	3,985,344	457,504	77,500	4,520,348	623,848	44,500	-	668,348

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Technology, Applied Science and Public Services									
10001	Health Sciences	1,874,641	27,268	-	1,901,909	184,898	40,500	-	225,398
10007	Automotive and Welding Department	1,950,996	143,899	-	2,094,895	155,012	15,000	-	170,012
10018	Community Education	133,777	88,525	-	222,302	49,417	5,700	-	55,117
10020	Customized Training & Development Svcs	713,655	42,688	-	756,343	-	-	-	-
10033	Educ, Human Svcs & Criminal Justice	1,110,626	19,428	-	1,130,054	3,956	1,000	-	4,956
10055	Industrial Technology	1,152,836	94,555	-	1,247,391	131,850	25,000	-	156,850
10058	Harmony Student Services & Instruction	1,189,702	13,619	-	1,203,321	3,956	1,000	-	4,956
10073	Small Business Development Center	333,278	10,710	-	343,988	-	-	-	-
10080	Wilsonville Student Svcs & Instruction	884,072	25,000	-	909,072	150,332	13,000	-	163,332
10085	Wildland Fire	144,451	25,000	-	169,451	105,480	27,000	-	132,480
10200	Emergency Management & GIS	109,960	2,287	-	112,247	-	1,500	-	1,500
10445	Apprenticeship	-	-	-	-	525,443	4,000	-	529,443
20083	Tech, Applied Science & Public Svcs	871,320	14,401	-	885,721	-	-	-	-
20096	Workforce Development/WIOA	37,615	13,336	-	50,951	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	55,000	-	55,000
	Total TAPS	<u>10,506,929</u>	<u>520,716</u>	<u>-</u>	<u>11,027,645</u>	<u>1,310,344</u>	<u>188,700</u>	<u>-</u>	<u>1,499,044</u>
	Total Instruction & Student Services	<u>41,724,817</u>	<u>2,115,831</u>	<u>77,500</u>	<u>43,918,148</u>	<u>2,637,305</u>	<u>449,809</u>	<u>-</u>	<u>3,087,114</u>
COLLEGE SERVICES									
College Services Administration									
50116	College Services	459,568	58,798	-	518,366	-	-	-	-
50125	General Administration	(1,000,000)	879,267	-	(120,733)	-	-	-	-
50134	College Safety	1,244,533	304,795	-	1,549,328	-	-	-	-
	Total College Services Administration	<u>704,101</u>	<u>1,242,860</u>	<u>-</u>	<u>1,946,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
General and Fee Fund Expenditures by Department**

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Business Services									
50000	Accounts Receivable	476,614	788,539	-	1,265,153	-	-	-	-
50110	Business Office	1,131,950	212,555	-	1,344,505	-	-	-	-
	Total Business Services	<u>1,608,564</u>	<u>1,001,094</u>	<u>-</u>	<u>2,609,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Campus Services									
30125	Food Services	-	21,840	-	21,840	-	-	-	-
50143	Environmental Health and Safety	115,996	34,830	-	150,826	-	-	-	-
50145	Shipping and Receiving	78,876	106,841	-	185,717	-	-	-	-
51103	Custodial Services	1,736,842	133,794	20,000	1,890,636	-	-	-	-
60150	Campus Services	2,152,154	2,210,917	20,000	4,383,071	-	-	-	-
	Total Campus Services	<u>4,083,868</u>	<u>2,508,222</u>	<u>40,000</u>	<u>6,632,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources									
20091	Staff Development, Instructional	-	85,000	-	85,000	-	-	-	-
50127	Human Resources	1,234,116	276,374	-	1,510,490	-	-	-	-
	Total Human Resources	<u>1,234,116</u>	<u>361,374</u>	<u>-</u>	<u>1,595,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Information Technology									
50115	Information Technology	2,853,545	1,065,532	-	3,919,077	-	-	-	-
	Total College Services	<u>10,484,194</u>	<u>6,179,082</u>	<u>40,000</u>	<u>16,703,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total expenditures	<u>\$ 54,481,369</u>	<u>\$ 8,954,330</u>	<u>\$ 117,500</u>	<u>\$ 63,553,199</u>	<u>\$ 2,637,305</u>	<u>\$ 449,809</u>	<u>\$ -</u>	<u>\$ 3,087,114</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Special Revenue Funds (Part 1 of 2)

	<u>Unrestricted Operations</u>		<u>Student Technology and General Student Fees</u>			
	<u>Fee Fund</u>	<u>Innovation Fund</u>	<u>Student Technology Fund</u>	<u>Intramurals and Athletics Fund</u>	<u>Student Life and Leadership Fund</u>	<u>Computer Lab Fund</u>
RESOURCES						
Beginning fund balance	\$ 1,288,500	\$ 1,100,000	\$ 250,000	\$ 90,000	\$ 200,000	\$ 125,000
Local revenue						
Fees	2,528,000	-	625,000	260,000	49,000	42,000
Sales of goods and services	15,000	-	-	-	-	-
Local grants and contracts	300,000	-	-	-	-	-
Other local revenue	-	-	-	80,000	40,000	-
Total revenue	<u>2,843,000</u>	<u>-</u>	<u>625,000</u>	<u>340,000</u>	<u>89,000</u>	<u>42,000</u>
Other sources						
Transfers in	-	250,000	-	-	-	-
Total resources	<u>\$ 4,131,500</u>	<u>\$ 1,350,000</u>	<u>\$ 875,000</u>	<u>\$ 430,000</u>	<u>\$ 289,000</u>	<u>\$ 167,000</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,868,766	\$ 300,000	\$ 406,658	\$ 13,754	\$ 5,000	\$ 50,000
Payroll taxes and benefits	768,539	-	212,016	4,380	1,594	3,783
Total personnel services	<u>2,637,305</u>	<u>300,000</u>	<u>618,674</u>	<u>18,134</u>	<u>6,594</u>	<u>53,783</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 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	268,500	300,000	150,000	90,000	16,000	2,000
Travel	1,500	-	-	175,000	10,100	-
Training & staff development	4,500	-	-	-	4,000	-
Publicity & public relations	3,700	-	-	-	2,000	-
Printing and publications	22,500	-	10,000	-	6,000	-
Repair and maintenance	7,000	250,000	-	-	-	-
Utilities	3,000	-	-	-	-	-
Fees and dues	3,800	-	-	17,000	2,500	-
Insurance	-	-	-	38,000	-	-
Professional services	59,000	-	-	30,000	29,500	-
Cost of goods sold	55,000	-	-	-	-	-
Student financial aid	14,809	-	-	-	19,000	-
Other materials & services	6,500	300,000	-	-	30,500	-
Total materials and services	<u>449,809</u>	<u>850,000</u>	<u>160,000</u>	<u>350,000</u>	<u>119,600</u>	<u>2,000</u>
Capital outlay						
Vehicles and equipment	-	200,000	-	-	-	-
Total expenditures	<u>3,087,114</u>	<u>1,350,000</u>	<u>778,674</u>	<u>368,134</u>	<u>126,194</u>	<u>55,783</u>
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	1,044,386	-	96,326	61,866	162,806	111,217
Ending fund balance	-	-	-	-	-	-
Total other uses	<u>1,044,386</u>	<u>-</u>	<u>96,326</u>	<u>61,866</u>	<u>162,806</u>	<u>111,217</u>
Total requirements	<u>\$ 4,131,500</u>	<u>\$ 1,350,000</u>	<u>\$ 875,000</u>	<u>\$ 430,000</u>	<u>\$ 289,000</u>	<u>\$ 167,000</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2022-23 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	\$ 242,000	\$ 2,000,000	\$ 1,100,000	\$ 140,000	\$ 3,000,000	\$ 1,750,000	\$ 11,285,500
State revenue							
State grants and contracts	-	750,000	-	-	-	-	750,000
State student financial aid	1,700,000	-	-	-	-	-	1,700,000
Local revenue							
Fees	-	200,000	-	-	-	-	3,704,000
Sales of goods and services	-	-	-	-	-	-	15,000
Local grants and contracts	-	600,000	-	-	-	-	900,000
Local student financial aid	900,000	-	-	-	-	-	900,000
Other local revenue	-	1,750,000	-	-	-	-	1,870,000
Federal revenue							
Federal grants and contracts	-	11,500,000	-	-	-	-	11,500,000
Federal student financial aid	5,550,867	-	-	-	-	-	5,550,867
Other federal revenue	18,056	5,000	-	-	-	-	23,056
Total revenue	<u>8,168,923</u>	<u>14,805,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,912,923</u>
Other sources							
Transfers in	-	-	500,000	100,000	-	-	850,000
Proceeds from long-term debt	-	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>850,000</u>
Total resources	<u>8,410,923</u>	<u>16,805,000</u>	<u>1,600,000</u>	<u>240,000</u>	<u>3,000,000</u>	<u>1,750,000</u>	<u>39,048,423</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 7,872,687
Payroll taxes and benefits	714	2,500,000	671,200	-	-	16,340	4,178,566
Retiree stipend	-	-	221,400	-	-	-	221,400
Total personnel services	<u>179,223</u>	<u>7,500,000</u>	<u>892,600</u>	<u>-</u>	<u>-</u>	<u>66,340</u>	<u>12,272,653</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET**

Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2022-23 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
Materials and services							
Supplies	-	600,000	-	240,000	-	-	1,666,500
Travel	-	100,000	-	-	-	-	286,600
Training & staff development	-	200,000	-	-	-	-	208,500
Publicity & public relations	-	15,000	-	-	-	-	20,700
Printing and publications	-	50,000	-	-	-	-	88,500
Repair and maintenance	-	80,000	-	-	-	200,000	537,000
Utilities	-	5,000	-	-	-	-	8,000
Fees and dues	-	15,000	-	-	-	-	38,300
Insurance	-	-	-	-	-	-	38,000
Professional services	-	500,000	-	-	-	400,000	1,018,500
Cost of goods sold	-	-	-	-	-	-	55,000
Student financial aid	7,964,558	4,000,000	-	-	-	-	11,998,367
WIA payments for students	-	1,000,000	-	-	-	-	1,000,000
Other materials & services	-	500,000	-	-	-	-	837,000
Total materials and services	7,964,558	7,065,000	-	240,000	-	600,000	17,800,967
Capital outlay							
Vehicles and equipment	-	350,000	-	-	-	-	550,000
Library collection	-	20,000	-	-	-	-	20,000
Buildings and infrastructure	-	-	-	-	-	1,000,000	1,000,000
Total capital outlay	-	370,000	-	-	-	1,000,000	1,570,000
Total expenditures	8,143,781	14,935,000	892,600	240,000	-	1,666,340	31,643,620
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	267,142	1,870,000	707,400	-	3,000,000	-	7,321,143
Ending fund balance	-	-	-	-	-	83,660	83,660
Total other uses	267,142	1,870,000	707,400	-	3,000,000	83,660	7,404,803
Total requirements	\$ 8,410,923	\$ 16,805,000	\$ 1,600,000	\$ 240,000	\$ 3,000,000	\$ 1,750,000	\$ 39,048,423

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Fee Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 2,585,587	\$ 2,584,315	\$ 629,839	Beginning fund balance	\$ 1,288,500	\$ 1,288,500	\$ 1,288,500
			Local revenue			
2,960,566	2,474,390	2,312,167	Fees	2,528,000	2,528,000	2,528,000
27,362	20,669	15,000	Sales of goods and services	15,000	15,000	15,000
519,480	461,040	300,000	Local grants and contracts	300,000	300,000	300,000
17,680	2,942	-	Other local revenue	-	-	-
<u>3,525,088</u>	<u>2,959,041</u>	<u>2,627,167</u>	Total revenue	<u>2,843,000</u>	<u>2,843,000</u>	<u>2,843,000</u>
			Other sources			
16,074	-	-	Transfers in	-	-	-
<u>\$ 6,126,749</u>	<u>\$ 5,543,356</u>	<u>\$ 3,257,006</u>	Total resources	<u>\$ 4,131,500</u>	<u>\$ 4,131,500</u>	<u>\$ 4,131,500</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
2,062,888	1,758,855	\$ 1,578,717	Wages and salaries	\$ 1,868,766	\$ 1,868,766	\$ 1,868,766
631,615	627,307	681,289	Payroll taxes and benefits	768,539	768,539	768,539
<u>2,694,503</u>	<u>2,386,162</u>	<u>2,260,006</u>	Total personnel services	<u>2,637,305</u>	<u>2,637,305</u>	<u>2,637,305</u>
			Materials and services			
433,358	311,719	361,106	Supplies	268,500	268,500	268,500
25,443	3,432	12,300	Travel	1,500	1,500	1,500
2,812	185	5,200	Training and staff development	4,500	4,500	4,500
8,343	1,308	15,200	Publicity and public relations	3,700	3,700	3,700
34,243	6,878	21,295	Printing and publications	22,500	22,500	22,500
24,342	16,217	19,000	Repair and maintenance	7,000	7,000	7,000
3,981	4,034	-	Utilities	3,000	3,000	3,000
10,529	12,286	3,900	Fees and dues	3,800	3,800	3,800
109,463	62,436	119,574	Professional services	59,000	59,000	59,000
130,967	41,874	45,000	Cost of goods sold	55,000	55,000	55,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Fee Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
-	10,968	9,500	Student financial aid	14,809	14,809	14,809
13,443	4,181	2,550	Other materials and services	6,500	6,500	6,500
<u>796,924</u>	<u>475,518</u>	<u>614,625</u>	Total materials and services	<u>449,809</u>	<u>449,809</u>	<u>449,809</u>
			Capital outlay			
-	-	5,000	Vehicles and equipment	-	-	-
51,008	445	-	Buildings and infrastructure	-	-	-
<u>51,008</u>	<u>445</u>	<u>5,000</u>	Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,542,435</u>	<u>2,862,125</u>	<u>2,879,631</u>	Total expenditures	<u>3,087,114</u>	<u>3,087,114</u>	<u>3,087,114</u>
			Other uses			
-	1,700,000	-	Transfers out	-	-	-
-	-	377,375	Contingency	1,044,386	1,044,386	1,044,386
2,584,314	981,231	-	Ending fund balance	-	-	-
<u>2,584,314</u>	<u>2,681,231</u>	<u>377,375</u>	Total other uses	<u>1,044,386</u>	<u>1,044,386</u>	<u>1,044,386</u>
<u>\$ 6,126,749</u>	<u>\$ 5,543,356</u>	<u>\$ 3,257,006</u>	Total requirements	<u>\$ 4,131,500</u>	<u>\$ 4,131,500</u>	<u>\$ 4,131,500</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Innovation Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 578,777	\$ 713,508	\$ 700,000	Beginning fund balance	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
			Other sources			
250,000	250,000	250,000	Transfers in	250,000	250,000	250,000
\$ 828,777	\$ 963,508	\$ 950,000	Total resources	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 16,298	\$ 9,258	\$ 250,000	Wages and salaries	\$ 300,000	\$ 300,000	\$ 300,000
2,327	4,176	-	Payroll taxes and benefits	-	-	-
<u>18,625</u>	<u>13,434</u>	<u>250,000</u>	Total personnel services	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
			Materials and services			
4,203	-	250,000	Supplies	300,000	300,000	300,000
14,790	-	-	Travel	-	-	-
1,425	-	-	Publicity and public relations	-	-	-
(78)	-	-	Printing and publications	-	-	-
69,304	375	200,000	Repair and maintenance	250,000	250,000	250,000
7,000	10,538	-	Professional services	-	-	-
-	-	250,000	Other materials and services	300,000	300,000	300,000
<u>96,644</u>	<u>10,913</u>	<u>700,000</u>	Total materials and services	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>
			Capital outlay			
-	-	-	Vehicles and equipment	200,000	200,000	200,000
<u>115,269</u>	<u>24,347</u>	<u>950,000</u>	Total expenditures	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,350,000</u>
			Other uses			
713,508	939,161	-	Ending fund balance	-	-	-
<u>713,508</u>	<u>939,161</u>	<u>-</u>	Total other uses	<u>-</u>	<u>-</u>	<u>-</u>
\$ 828,777	\$ 963,508	\$ 950,000	Total requirements	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000

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**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Student Technology Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 996,882	\$ 785,270	\$ 800,000	Beginning fund balance	\$ 250,000	\$ 250,000	\$ 250,000
			Local revenue			
767,909	700,299	700,000	Fees	625,000	625,000	625,000
\$ 1,764,791	\$ 1,485,569	\$ 1,500,000	Total resources	\$ 875,000	\$ 875,000	\$ 875,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 289,096	\$ 305,425	\$ 365,390	Wages and salaries	\$ 406,658	\$ 406,658	\$ 406,658
139,294	161,206	188,445	Payroll taxes and benefits	212,016	212,016	212,016
428,390	466,631	553,835	Total personnel services	618,674	618,674	618,674
			Materials and services			
538,629	91,515	850,000	Supplies	150,000	150,000	150,000
12,503	75	30,000	Printing and publications	10,000	10,000	10,000
551,132	91,590	880,000	Total materials and services	160,000	160,000	160,000
			Capital outlay			
-	115,404	-	Vehicles and equipment	-	-	-
979,522	673,625	1,433,835	Total expenditures	778,674	778,674	778,674
			Other uses			
-	-	66,165	Contingency	96,326	96,326	96,326
785,269	811,944	-	Ending fund balance	-	-	-
785,269	811,944	66,165	Total other uses	96,326	96,326	96,326
\$ 1,764,791	\$ 1,485,569	\$ 1,500,000	Total requirements	\$ 875,000	\$ 875,000	\$ 875,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Intramurals and Athletics Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 49,441	\$ 77,520	\$ 110,000	Beginning fund balance	\$ 90,000	\$ 90,000	\$ 90,000
			Local revenue			
259,638	276,186	285,000	Fees	260,000	260,000	260,000
90,261	63,221	70,000	Other local revenue	80,000	80,000	80,000
349,899	339,407	355,000	Total revenue	340,000	340,000	340,000
\$ 399,340	\$ 416,927	\$ 465,000	Total resources	\$ 430,000	\$ 430,000	\$ 430,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ 13,000	Wages and salaries	\$ 13,754	\$ 13,754	\$ 13,754
-	-	4,710	Payroll taxes and benefits	4,380	4,380	4,380
-	-	17,710	Total personnel services	18,134	18,134	18,134
			Materials and services			
98,144	80,518	85,000	Supplies	90,000	90,000	90,000
127,734	79,715	189,000	Travel	175,000	175,000	175,000
228	-	1,000	Printing and publications	-	-	-
17,299	15,482	20,000	Fees and dues	17,000	17,000	17,000
38,730	41,197	45,000	Insurance	38,000	38,000	38,000
39,685	24,540	50,000	Professional services	30,000	30,000	30,000
321,820	241,452	407,710	Total expenditures	368,134	368,134	368,134
			Other uses			
-	-	57,290	Contingency	61,866	61,866	61,866
77,520	175,475	-	Ending fund balance	-	-	-
77,520	175,475	57,290	Total other uses	61,866	61,866	61,866
\$ 399,340	\$ 416,927	\$ 465,000	Total requirements	\$ 430,000	\$ 430,000	\$ 430,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Student Life and Leadership Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 166,416	\$ 136,096	\$ 175,000	Beginning fund balance	\$ 200,000	\$ 200,000	\$ 200,000
			Local revenue			
43,485	54,378	55,000	Fees	49,000	49,000	49,000
18	-	-	Sales of goods and services	-	-	-
74,868	36,297	51,000	Other local revenue	40,000	40,000	40,000
118,371	90,675	106,000	Total revenue	89,000	89,000	89,000
\$ 284,787	\$ 226,771	\$ 281,000	Total resources	\$ 289,000	\$ 289,000	\$ 289,000
REQUIREMENTS						
Expenditures						
			Personnel services			
-	3,807	\$ 9,000	Wages and salaries	\$ 5,000	\$ 5,000	\$ 5,000
-	2,205	3,261	Payroll taxes and benefits	1,594	1,594	1,594
-	6,012	12,261	Total personnel services	6,594	6,594	6,594
			Materials and services			
18,836	10,820	16,500	Supplies	16,000	16,000	16,000
8,720	735	7,600	Travel	10,100	10,100	10,100
4,865	2,000	3,000	Training and staff development	4,000	4,000	4,000
11,250	-	2,500	Publicity and public relations	2,000	2,000	2,000
9,518	256	11,000	Printing and publications	6,000	6,000	6,000
1,128	-	3,000	Fees and dues	2,500	2,500	2,500
37,657	21,654	33,500	Professional services	29,500	29,500	29,500
29,865	16,427	64,000	Student financial aid	19,000	19,000	19,000
26,853	544	30,500	Other materials and services	30,500	30,500	30,500
148,692	52,436	171,600	Total materials and services	119,600	119,600	119,600
148,692	58,448	183,861	Total expenditures	126,194	126,194	126,194

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Student Life and Leadership Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			Other uses			
-	7,277	-	Transfers out	-	-	-
-	-	97,139	Contingency	162,806	162,806	162,806
136,095	161,046	-	Ending fund balance	-	-	-
<u>136,095</u>	<u>168,323</u>	<u>97,139</u>	Total other uses	<u>162,806</u>	<u>162,806</u>	<u>162,806</u>
<u>\$ 284,787</u>	<u>\$ 226,771</u>	<u>\$ 281,000</u>	Total requirements	<u>\$ 289,000</u>	<u>\$ 289,000</u>	<u>\$ 289,000</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Computer Lab Fund

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 110,932	\$ 102,354	\$ 125,000	Beginning fund balance	\$ 125,000	\$ 125,000	\$ 125,000
			Local revenue			
45,502	45,727	50,000	Fees	42,000	42,000	42,000
\$ 156,434	\$ 148,081	\$ 175,000	Total resources	\$ 167,000	\$ 167,000	\$ 167,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
51,435	31,248	\$ 50,000	Wages and salaries	\$ 50,000	\$ 50,000	\$ 50,000
2,645	1,662	3,783	Payroll taxes and benefits	3,783	3,783	3,783
54,080	32,910	53,783	Total personnel services	53,783	53,783	53,783
			Materials and services			
-	-	2,000	Supplies	2,000	2,000	2,000
54,080	32,910	55,783	Total expenditures	55,783	55,783	55,783
			Other uses			
-	-	119,217	Contingency	111,217	111,217	111,217
102,354	115,171	-	Ending fund balance	-	-	-
102,354	115,171	119,217	Total other uses	111,217	111,217	111,217
\$ 156,434	\$ 148,081	\$ 175,000	Total requirements	\$ 167,000	\$ 167,000	\$ 167,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Student Financial Aid Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 139,042	\$ 206,044	\$ 207,000	Beginning fund balance	\$ 242,000	\$ 242,000	\$ 242,000
			State revenue			
3,377,324	2,514,456	1,400,000	State student financial aid	1,700,000	1,700,000	1,700,000
			Local revenue			
718,086	967,525	900,000	Local student financial aid	900,000	900,000	900,000
			Federal revenue			
7,426,638	5,970,208	10,739,443	Federal student financial aid	5,550,867	5,550,867	5,550,867
16,250	17,604	17,439	Other federal revenue	18,056	18,056	18,056
11,538,298	9,469,793	13,056,882	Total revenue	8,168,923	8,168,923	8,168,923
\$ 11,677,340	\$ 9,675,837	\$ 13,263,882	Total resources	\$ 8,410,923	\$ 8,410,923	\$ 8,410,923
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 105,120	\$ 16,110	\$ 178,509	Wages and salaries	\$ 178,509	\$ 178,509	\$ 178,509
517	78	714	Payroll taxes and benefits	714	714	714
105,637	16,188	179,223	Total personnel services	179,223	179,223	179,223
			Materials and services			
11,353,232	9,401,838	12,852,834	Student financial aid	7,964,558	7,964,558	7,964,558
12,428	22,049	-	Other materials and services	-	-	-
11,365,660	9,423,887	12,852,834	Total materials and services	7,964,558	7,964,558	7,964,558
11,471,297	9,440,075	13,032,057	Total expenditures	8,143,781	8,143,781	8,143,781
			Other uses			
-	-	231,825	Contingency	267,142	267,142	267,142
206,043	235,762	-	Ending fund balance	-	-	-
206,043	235,762	231,825	Total other uses	267,142	267,142	267,142
\$ 11,677,340	\$ 9,675,837	\$ 13,263,882	Total requirements	\$ 8,410,923	\$ 8,410,923	\$ 8,410,923

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Grants and Contracts Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 946,296	\$ 1,078,921	\$ 1,100,000	Beginning fund balance	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
			State revenue			
540,232	1,066,354	750,000	State grants and contracts	750,000	750,000	750,000
			Local revenue			
248,128	553,423	200,000	Fees	200,000	200,000	200,000
324,796	506,985	800,000	Local grants and contracts	600,000	600,000	600,000
810,119	418,841	1,250,000	Other local revenue	1,750,000	1,750,000	1,750,000
			Federal revenue			
2,558,610	11,066,815	13,500,000	Federal grants and contracts	11,500,000	11,500,000	11,500,000
11,370	3,792	5,000	Other federal revenue	5,000	5,000	5,000
<u>4,493,255</u>	<u>13,616,210</u>	<u>16,505,000</u>	Total revenue	<u>14,805,000</u>	<u>14,805,000</u>	<u>14,805,000</u>
			Other sources			
115,600	115,600	115,600	Transfers in	-	-	-
<u>\$ 5,555,151</u>	<u>\$ 14,810,731</u>	<u>\$ 17,720,600</u>	Total resources	<u>\$16,805,000</u>	<u>\$16,805,000</u>	<u>\$16,805,000</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 1,888,234	\$ 2,688,096	\$ 4,500,000	Wages and salaries	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
774,529	1,159,883	2,000,000	Payroll taxes and benefits	2,500,000	2,500,000	2,500,000
<u>2,662,763</u>	<u>3,847,979</u>	<u>6,500,000</u>	Total personnel services	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,500,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Grants and Contracts Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			Materials and services			
212,985	456,189	500,000	Supplies	600,000	600,000	600,000
54,868	19,133	100,000	Travel	100,000	100,000	100,000
60,798	53,599	165,000	Training and staff development	200,000	200,000	200,000
8,305	2,619	15,000	Publicity and public relations	15,000	15,000	15,000
17,709	10,238	50,000	Printing and publications	50,000	50,000	50,000
29,425	81,773	50,000	Repair and maintenance	80,000	80,000	80,000
1,963	3,069	5,000	Utilities	5,000	5,000	5,000
6,384	3,082	15,000	Fees and dues	15,000	15,000	15,000
380,014	388,511	500,000	Professional services	500,000	500,000	500,000
193,176	5,625,069	6,500,000	Student financial aid	4,000,000	4,000,000	4,000,000
237,288	650,818	900,000	WIA payments for student expenses	1,000,000	1,000,000	1,000,000
382,732	969,809	350,000	Other materials and services	500,000	500,000	500,000
<u>1,585,647</u>	<u>8,263,909</u>	<u>9,150,000</u>	Total materials and services	<u>7,065,000</u>	<u>7,065,000</u>	<u>7,065,000</u>
			Capital outlay			
211,746	265,516	200,000	Vehicles and equipment	350,000	350,000	350,000
-	-	20,000	Library collection	20,000	20,000	20,000
<u>211,746</u>	<u>265,516</u>	<u>220,000</u>	Total capital outlay	<u>370,000</u>	<u>370,000</u>	<u>370,000</u>
<u>4,460,156</u>	<u>12,377,404</u>	<u>15,870,000</u>	Total expenditures	<u>14,935,000</u>	<u>14,935,000</u>	<u>14,935,000</u>
			Other uses			
16,074	-	-	Transfers out	-	-	-
-	-	1,850,600	Contingency	1,870,000	1,870,000	1,870,000
1,078,921	2,433,327	-	Ending fund balance	-	-	-
<u>1,094,995</u>	<u>2,433,327</u>	<u>1,850,600</u>	Total other uses	<u>1,870,000</u>	<u>1,870,000</u>	<u>1,870,000</u>
<u>\$ 5,555,151</u>	<u>\$ 14,810,731</u>	<u>\$ 17,720,600</u>	Total requirements	<u>\$16,805,000</u>	<u>\$16,805,000</u>	<u>\$16,805,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Retirement Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 1,804,728	\$ 1,621,894	\$ 1,600,000	Beginning fund balance	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
			Other sources			
620,000	700,000	500,000	Transfers in	500,000	500,000	500,000
\$ 2,424,728	\$ 2,321,894	\$ 2,100,000	Total resources	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 92,362	\$ 183,807	\$ -	Wages and salaries	\$ -	\$ -	\$ -
516,452	582,763	671,200	Payroll taxes and benefits	671,200	671,200	671,200
194,020	196,562	221,400	Retiree stipend	221,400	221,400	221,400
802,834	963,132	892,600	Total expenditures	892,600	892,600	892,600
			Other uses			
-	-	1,207,400	Contingency	707,400	707,400	707,400
1,621,894	1,358,762	-	Ending fund balance	-	-	-
1,621,894	1,358,762	1,207,400	Total other uses	707,400	707,400	707,400
\$ 2,424,728	\$ 2,321,894	\$ 2,100,000	Total requirements	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Insurance Reserve Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 366,367	\$ 113,374	\$ 325,000	Beginning fund balance	\$ 140,000	\$ 140,000	\$ 140,000
			Other sources			
-	-	100,000	Transfers in	100,000	100,000	100,000
\$ 366,367	\$ 113,374	\$ 425,000	Total resources	\$ 240,000	\$ 240,000	\$ 240,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 663,985	\$ 45,472	\$ -	Wages and salaries	\$ -	\$ -	\$ -
234,253	16,523	-	Payroll taxes and benefits	-	-	-
(750,000)	-	-	Retiree stipend	-	-	-
148,238	61,995	-	Total personnel services	-	-	-
			Materials and services			
\$ 51,932	\$ 5,705	\$ 400,000	Supplies	\$ 240,000	\$ 240,000	\$ 240,000
1,318	-	-	Travel	-	-	-
5,462	-	-	Repair and maintenance	-	-	-
296	-	-	Utilities	-	-	-
620	-	-	Fees and dues	-	-	-
33,496	-	-	Professional services	-	-	-
11,631	-	-	Other materials and services	-	-	-
104,755	5,705	400,000	Total materials and services	240,000	240,000	240,000
252,993	67,700	400,000	Total expenditures	240,000	240,000	240,000
			Other uses			
-	-	25,000	Contingency	-	-	-
113,374	45,674	-	Ending fund balance	-	-	-
\$ 366,367	\$ 113,374	\$ 425,000	Total requirements	\$ 240,000	\$ 240,000	\$ 240,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
PERS Reserve Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	Beginning fund balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total resources	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>
			REQUIREMENTS			
			Other uses			
\$ -	\$ -	\$ 3,000,000	Contingency	\$ 3,000,000	\$ 3,000,000	\$ 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>\$ 3,000,000</u>	<u>\$ 3,000,000</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Technology Infrastructure and Software Replacement Fund

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 2,700,651	\$ 2,334,845	\$ 2,200,000	Beginning fund balance	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
\$ 2,700,651	\$ 2,334,845	\$ 2,200,000	Total resources	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 11,213	\$ -	\$ 140,000	Wages and salaries	\$ 50,000	\$ 50,000	\$ 50,000
972	-	45,752	Payroll taxes and benefits	16,340	16,340	16,340
-	-	185,752	Total personnel services	66,340	66,340	66,340
Materials and services						
100,000	-	-	Supplies	-	-	-
129,832	64,563	300,000	Repair and maintenance	200,000	200,000	200,000
-	-	500,000	Professional services	400,000	400,000	400,000
229,832	64,563	800,000	Total materials and services	600,000	600,000	600,000
Capital outlay						
123,789	-	-	Vehicles and equipment	-	-	-
-	59,082	1,000,000	Buildings and infrastructure	1,000,000	1,000,000	1,000,000
123,789	59,082	1,000,000	Total capital outlay	1,000,000	1,000,000	1,000,000
353,621	123,645	1,985,752	Total expenditures	1,666,340	1,666,340	1,666,340
Other uses						
2,334,845	2,211,200	214,248	Ending fund balance	83,660	83,660	83,660
2,334,845	2,211,200	214,248	Total other uses	83,660	83,660	83,660
\$ 2,688,466	\$ 2,334,845	\$ 2,200,000	Total requirements	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 3,840,775	\$ 3,426,151	\$ 3,906,526	Beginning fund balance	\$ 2,536,482	\$ 2,536,482	\$ 2,536,482
			Local revenue			
6,673,991	7,220,819	6,973,192	Property taxes	11,648,648	11,648,648	11,648,648
2,656,837	2,312,388	5,616,323	Other local revenue	6,376,739	6,376,739	6,376,739
9,330,828	9,533,207	12,589,515	Total revenue	18,025,387	18,025,387	18,025,387
			Other sources			
		2,000,000	Proceeds from long-term debt	-	-	-
\$ 13,171,603	\$ 12,959,358	\$ 18,496,041	Total resources	\$ 20,561,869	\$ 20,561,869	\$ 20,561,869
			REQUIREMENTS			
			Expenditures			
			Debt service			
\$ 6,755,000	\$ 6,185,000	\$ 6,722,892	Principal	\$ 10,957,806	\$ 10,957,806	\$ 10,957,806
2,990,452	4,090,314	6,569,438	Interest	5,707,123	5,707,123	5,707,123
9,745,452	10,275,314	13,292,330	Total debt service	16,664,929	16,664,929	16,664,929
			Other uses			
-	-	2,000,000	Transfers out	-	-	-
-	-	3,003,711	Contingency	3,696,940	3,696,940	3,696,940
3,426,151	2,684,044	200,000	Ending fund balance	200,000	200,000	200,000
3,426,151	2,684,044	5,203,711	Total other uses	3,896,940	3,896,940	3,896,940
\$ 13,171,603	\$ 12,959,358	\$ 18,496,041	Total requirements	\$ 20,561,869	\$ 20,561,869	\$ 20,561,869

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds			Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2015	2017	Total		2022 Bank Loan Beavercreek Rd	
Fund balance June 30, 2021			\$ 128,724	\$2,555,320	\$ -	\$2,684,044
Projected 2021-22						
Revenue			6,890,628	5,738,086	-	12,628,714
Expenditures						
Principal	\$ 2,668,611	\$ 1,224,281	3,892,892	3,355,000		7,247,892
Interest	1,176,489	2,550,119	3,726,608	1,801,776		5,528,384
Total debt service	<u>\$ 3,845,100</u>	<u>\$ 3,774,400</u>	<u>7,619,500</u>	<u>5,156,776</u>	-	<u>12,776,276</u>
Fund balance at end of year			(600,148)	3,136,630	-	2,536,482
Budget 2022-23						
Revenue			11,648,648	6,376,739	-	18,025,387
Transfers in			-	-	-	-
Total revenue & other sources			<u>11,648,648</u>	<u>6,376,739</u>	-	<u>18,025,387</u>
Expenditures						
Principal	\$ 5,652,645	\$ 1,375,161	7,027,806	3,930,000	-	10,957,806
Interest	1,317,455	2,503,239	3,820,694	1,865,429	21,000	5,707,123
Total debt service	<u>\$ 6,970,100</u>	<u>\$ 3,878,400</u>	<u>10,848,500</u>	<u>5,795,429</u>	<u>21,000</u>	<u>16,664,929</u>
Fund balance at end of year			<u>\$ 200,000</u>	<u>\$ 3,717,940</u>	<u>\$ (21,000)</u>	<u>\$ 3,896,940</u>

Restrictions on and use of fund balance

General obligation bonds: Fund balance represents tax receipts in excess of current year debt payments. The money is legally restricted to future principal and interest payments on general obligation bonds.

Pension obligation bonds: The College accumulates money for debt service on the pension bonds by charging itself a rate on each payroll. The bonds were structured with increasing payments each year. These excess reserves are available to subsidize the self-assessment rate

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Description of Long-Term Debt

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

General Obligation Bonds

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

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

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

Pension Obligation Bonds

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

In 2004, 2005 and 2021, a consortium of Oregon community colleges issued pension bonds to finance their UAL. Bond proceeds were invested by PERS and are being used over the life of the bonds to reduce the percentage rate paid by the college. The college uses the savings from the reduction in its employer rate for principal and interest payments on the bonds. So long as returns on the bond proceeds invested by PERS exceed the interest paid on the bonds, the college will pay less over time in debt service on the pension bonds than it would have paid to PERS had it not issued the bonds.

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Description of Long-Term Debt

Full Faith and Credit Obligations (FFCO)

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

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

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

The debt was called on June 1, 2019 and thus was paid off in full during fiscal year 2018-19.

Payments from the County will continue through 2026 pursuant to the original agreement. Those payments have since become General Fund revenue, recouping the transfer and providing interest income on the continued financing by the College for Clackamas County. Between 2020 and 2026, the General Fund will receive \$174,800 in interest which would otherwise have been passed on to those who owned the full faith and credit obligations.

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	2009 Refunding of 1998 COPs	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 49,740,000	\$ 2,770,000	\$ 204,668,913
Principal balance at June 30, 2022	\$ -	\$ 38,591,568	\$ 42,475,218	\$ 8,495,000	\$ 7,505,000	\$ 48,455,000	\$ -	\$ 145,521,786
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%	4.64-4.83%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	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	Ambac Assurance Corp	None	
Underlying rating at issuance								
S & P	AAA	AA	AA+	AAA	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	not rated	
Current rating								
S & P	AA	AA	AA+	AA	A+	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	2009 Refunding of 1998 COPs	
	Total Principal and Interest							
Year Ending June 30								
2023	-	3,970,100	3,878,400	1,678,685	1,457,567	2,659,178	175,400	13,819,330
2024	-	4,095,100	3,988,650	1,747,860	1,514,667	2,714,482	174,400	14,235,159
2025	-	4,227,350	4,099,400	1,823,482	1,576,454	2,804,658	173,200	14,704,544
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	2,903,861	176,800	13,018,763
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	3,002,106	-	13,273,286
2028	-	4,655,000	2,127,750	1,018,364	880,580	3,099,432	-	11,781,126
2029	-	4,805,000	2,183,000	-	-	3,206,828	-	10,194,828
2030	-	4,965,000	2,230,250	-	-	3,318,600	-	10,513,850
2031	-	5,125,000	2,289,750	-	-	3,429,941	-	10,844,691
2032	-	5,290,000	2,345,750	-	-	3,546,171	-	11,181,921
2033	-	5,465,000	2,403,250	-	-	3,664,060	-	11,532,310
2034	-	5,640,000	2,462,000	-	-	3,788,926	-	11,890,926
2035	-	5,825,000	2,521,750	-	-	3,919,888	-	12,266,638
2036	-	-	8,297,250	-	-	4,052,661	-	12,349,911
2037	-	-	8,547,500	-	-	4,191,577	-	12,739,077
2038	-	-	8,804,251	-	-	4,335,550	-	13,139,801
2039	-	-	9,070,750	-	-	4,482,014	-	13,552,764
2040	-	-	9,345,000	-	-	2,295,674	-	11,640,674
Total	\$ -	\$ 62,931,900	\$ 78,709,701	\$ 10,148,487	\$ 8,774,104	\$ 61,415,607	\$ 699,800	\$ 222,679,599

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total	
	2007 Refunding of 2001	2015	2017	2004	2005	2021	2009 Refunding of 1998 COPs		
				<i>Principal Portion</i>					
2023	-	2,655,342	1,375,161	1,210,000	1,095,000	1,625,000	150,000	8,110,503	
2024	-	3,455,000	1,538,973	1,345,000	1,205,000	1,685,000	155,000	9,383,973	
2025	-	3,750,000	1,985,000	1,495,000	1,325,000	1,785,000	160,000	10,500,000	
2026	-	4,010,000	-	1,655,000	1,450,000	1,900,000	170,000	9,185,000	
2027	-	4,290,000	45,000	1,825,000	1,590,000	2,020,000	-	9,770,000	
2028	-	2,774,613	95,000	965,000	840,000	2,145,000	-	6,819,613	
2029	-	2,714,777	155,000	-	-	2,285,000	-	5,154,777	
2030	-	2,645,997	210,000	-	-	2,435,000	-	5,290,997	
2031	-	2,582,385	280,000	-	-	2,590,000	-	5,452,385	
2032	-	2,515,818	350,000	-	-	2,755,000	-	5,620,818	
2033	-	2,457,392	425,000	-	-	2,930,000	-	5,812,392	
2034	-	2,394,575	505,000	-	-	3,120,000	-	6,019,575	
2035	-	2,345,669	590,000	-	-	3,325,000	-	6,260,669	
2036	-	-	6,395,000	-	-	3,540,000	-	9,935,000	
2037	-	-	6,965,000	-	-	3,770,000	-	10,735,000	
2038	-	-	6,805,044	-	-	4,025,000	-	10,830,044	
2039	-	-	7,082,727	-	-	4,290,000	-	11,372,727	
2040	-	-	7,673,313	-	-	2,230,000	-	9,903,313	
Total	\$ -	\$ 38,591,568	\$ 42,475,218	\$ 8,495,000	\$ 7,505,000	\$ 48,455,000	\$ 635,000	\$ 146,156,786	

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	2009 Refunding of 1998 COPs	
				<i>Interest Portion</i>				
2023	-	1,314,758	2,503,239	468,685	362,567	1,034,178	25,400	5,708,827
2024	-	640,100	2,449,677	402,860	309,667	1,029,482	19,400	4,851,186
2025	-	477,350	2,114,400	328,482	251,454	1,019,658	13,200	4,204,544
2026	-	354,850	2,035,000	245,809	187,443	1,003,861	6,800	3,833,763
2027	-	214,500	2,035,000	154,287	117,393	982,106	-	3,503,286
2028	-	1,880,387	2,032,750	53,364	40,580	954,432	-	4,961,513
2029	-	2,090,223	2,028,000	-	-	921,828	-	5,040,051
2030	-	2,319,003	2,020,250	-	-	883,600	-	5,222,853
2031	-	2,542,615	2,009,750	-	-	839,941	-	5,392,306
2032	-	2,774,182	1,995,750	-	-	791,171	-	5,561,103
2033	-	3,007,608	1,978,250	-	-	734,060	-	5,719,918
2034	-	3,245,425	1,957,000	-	-	668,926	-	5,871,351
2035	-	3,479,331	1,931,750	-	-	594,888	-	6,005,969
2036	-	-	1,902,250	-	-	512,661	-	2,414,911
2037	-	-	1,582,500	-	-	421,577	-	2,004,077
2038	-	-	1,999,207	-	-	310,550	-	2,309,757
2039	-	-	1,988,023	-	-	192,014	-	2,180,037
2040	-	-	1,671,687	-	-	65,674	-	1,737,361
Total	\$ -	\$ 24,340,332	\$ 36,234,483	\$ 1,653,487	\$ 1,269,104	\$ 12,960,607	\$ 64,800	\$ 76,522,813

**CLACKAMAS COMMUNITY COLLEGE
2022-23 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, 2021-22	\$ 69,379,264,746
Percentage limitation	<u>1.5%</u>
Legal debt limitation	1,040,688,971
Bonded indebtedness at June 30, 2022	<u>81,066,786</u>
Debt margin	<u><u>\$ 959,622,185</u></u>

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**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2022-23 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 5,000,000	\$ 125,000	\$ 2,100,000	\$ 3,000,000	\$ 10,225,000
State revenue					
State grants and contracts	-	-	-	-	-
Local revenue					
Fees	-	-	-	-	-
Other local revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Other sources					
Transfers in	-	103,000	250,000	500,000	853,000
Proceeds from long-term debt	-	-	-	-	-
Total other sources	-	103,000	250,000	500,000	853,000
Total resources	\$ 5,000,000	\$ 228,000	\$ 2,350,000	\$ 3,500,000	\$ 11,078,000
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Payroll taxes and benefits	3,423	-	-	-	3,423
Total personal services	13,423	-	-	-	13,423
Materials and services					
Supplies	-	225,000	475,000	-	700,000
Repair and maintenance	-	-	-	500,000	500,000
Professional services	836,577	-	-	500,000	1,336,577
Total materials and services	836,577	225,000	475,000	1,000,000	2,536,577

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Capital Projects Funds**

	<u>Restricted</u>	<u>Unrestricted</u>			
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	2022-23 Budget
Capital outlay					
Vehicles and equipment	-	-	875,000	-	875,000
Buildings and infrastructure	4,150,000	-	-	2,500,000	6,650,000
Total capital outlay	<u>4,150,000</u>	<u>-</u>	<u>875,000</u>	<u>2,500,000</u>	<u>7,525,000</u>
Total expenditures	<u>5,000,000</u>	<u>225,000</u>	<u>1,350,000</u>	<u>3,500,000</u>	<u>10,075,000</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	-	3,000	1,000,000	-	1,003,000
Ending fund balance	-	-	-	-	-
Total other uses	<u>-</u>	<u>3,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,003,000</u>
Total requirements	<u>\$ 5,000,000</u>	<u>\$ 228,000</u>	<u>\$ 2,350,000</u>	<u>\$ 3,500,000</u>	<u>\$ 11,078,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Capital Projects (Bond) Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 22,311,758	\$ 14,668,914	\$ 11,000,000	Beginning fund balance	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
			State revenue			
9,601,235	6,617,367	3,400,000	State grants and contracts	-	-	-
			Local revenue			
414,556	23,078	300,000	Other local revenue	-	-	-
10,015,791	6,640,445	3,700,000	Total revenue	-	-	-
			Other sources			
180,000	-	-	Transfers in	-	-	-
\$ 32,507,549	\$ 21,309,359	\$ 14,700,000	Total resources	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 120,292	\$ 84,299	\$ 10,000	Wages and salaries	\$ 10,000	\$ 10,000	\$ 10,000
58,685	44,686	3,423	Payroll taxes and benefits	3,423	3,423	3,423
178,977	128,985	13,423	Total personal services	13,423	13,423	13,423
			Materials and services			
\$ 701,739	\$ 30,532	\$ -	Supplies	\$ -	\$ -	\$ -
211	-	-	Publicity and public relations	-	-	-
227	-	-	Repair and maintenance	-	-	-
633	-	-	Insurance	-	-	-
5,891,295	2,580,366	2,400,000	Professional services	836,577	836,577	836,577
6,594,105	2,610,898	2,400,000	Total materials and services	836,577	836,577	836,577

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Capital Projects (Bond) Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
606,791	-	-	Capital outlay			
10,458,762	11,897,146	12,000,000	Vehicles and equipment	-	-	-
11,065,553	11,897,146	12,000,000	Buildings and infrastructure	4,150,000	4,150,000	4,150,000
17,838,635	14,637,029	14,413,423	Total capital outlay	4,150,000	4,150,000	4,150,000
			Total expenditures	5,000,000	5,000,000	5,000,000
			Other uses			
-	-	286,577	Contingency	-	-	-
14,668,914	6,672,330	-	Ending fund balance	-	-	-
14,668,914	6,672,330	286,577	Total other uses	-	-	-
\$ 32,507,549	\$ 21,309,359	\$ 14,700,000	Total requirements	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Staff Computer Replacement Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 64,235	\$ 50,579	\$ 50,000	Beginning fund balance	\$ 125,000	\$ 125,000	\$ 125,000
			Other sources			
100,000	100,000	100,000	Transfers in	103,000	103,000	103,000
\$ 164,235	\$ 150,579	\$ 150,000	Total resources	\$ 228,000	\$ 228,000	\$ 228,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 113,656	\$ 900	\$ 50,000	Supplies	\$ 225,000	\$ 225,000	\$ 225,000
			Other uses			
-	-	100,000	Contingency	3,000	3,000	3,000
50,579	149,679	-	Ending fund balance	-	-	-
50,579	149,679	100,000	Total other uses	3,000	3,000	3,000
\$ 164,235	\$ 150,579	\$ 150,000	Total requirements	\$ 228,000	\$ 228,000	\$ 228,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Equipment Replacement Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 1,958,374	\$ 1,845,674	\$ 2,000,000	Beginning fund balance	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000
17,363	-	25,000	Local revenue			
			Fees	-	-	-
250,000	250,000	250,000	Other sources			
			Transfers in	250,000	250,000	250,000
250,000	250,000	250,000	Total other sources	250,000	250,000	250,000
\$ 2,225,737	\$ 2,095,674	\$ 2,275,000	Total resources	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000
REQUIREMENTS						
Expenditures						
			Materials and services			
\$ 80,646	\$ 60,282	\$ 375,000	Supplies	\$ 475,000	\$ 475,000	\$ 475,000
6,570	-	-	Repair and maintenance	-	-	-
87,216	60,282	375,000	Total materials and services	475,000	475,000	475,000
			Capital outlay			
112,847	23,046	725,000	Vehicles and equipment	875,000	875,000	875,000
200,063	83,328	1,100,000	Total expenditures	1,350,000	1,350,000	1,350,000
			Other uses			
180,000	-	-	Transfers out	-	-	-
-	-	1,175,000	Contingency	1,000,000	1,000,000	1,000,000
1,845,674	2,012,346	-	Ending fund balance	-	-	-
2,025,674	2,012,346	1,175,000	Total other uses	1,000,000	1,000,000	1,000,000
\$ 2,225,737	\$ 2,095,674	\$ 2,275,000	Total requirements	\$ 2,350,000	\$ 2,350,000	\$ 2,350,000

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Major Maintenance Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 3,013,973	\$ 2,868,110	\$ 3,250,000	Beginning fund balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
69,727	-	-	Local revenue			
			Other local revenue	-	-	-
-	60,000	-	Federal revenue			
			Federal grants and contracts	-	-	-
500,000	500,000	2,500,000	Other sources			
			Transfers in	500,000	500,000	500,000
\$ 3,583,700	\$ 3,428,110	\$ 5,750,000	Total resources	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 35,504	\$ 5,000	\$ -	Supplies	\$ -	\$ -	\$ -
37,938	13,340	300,000	Repair and maintenance	500,000	500,000	500,000
88,547	391,384	200,000	Professional services	500,000	500,000	500,000
161,989	409,724	500,000	Total materials and services	1,000,000	1,000,000	1,000,000
			Capital outlay			
173,274	-	-	Vehicles and equipment	-	-	-
380,326	-	2,000,000	Buildings and infrastructure	2,500,000	2,500,000	2,500,000
		2,000,000	Land	-	-	-
553,600	-	4,000,000	Total capital outlay	2,500,000	2,500,000	2,500,000
715,589	409,724	4,500,000	Total expenditures	3,500,000	3,500,000	3,500,000
			Other uses			
-	-	1,250,000	Contingency	-	-	-
2,868,111	3,018,386	-	Ending fund balance	-	-	-
\$ 3,583,700	\$ 3,428,110	\$ 5,750,000	Total requirements	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000

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**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2022-23 Budget
RESOURCES					
Beginning fund balance	\$ 600,000	\$ 25,000	\$ -	\$ 200,000	\$ 825,000
Local revenue					
Fees	-	-	107,000	-	107,000
Sales of goods and services	55,000	-	10	350,000	405,010
Local grants and contracts	-	500,000	-	-	500,000
Other local revenue	92,630	-	38,500	-	131,130
Total revenue	<u>147,630</u>	<u>500,000</u>	<u>145,510</u>	<u>350,000</u>	<u>1,143,140</u>
Other sources					
Transfers in	-	-	-	-	-
Total resources	<u><u>\$ 747,630</u></u>	<u><u>\$ 525,000</u></u>	<u><u>\$ 145,510</u></u>	<u><u>\$ 550,000</u></u>	<u><u>\$ 1,968,140</u></u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 70,000	\$ 301,689	\$ 99,200	\$ 70,496	\$ 541,385
Payroll taxes and benefits	24,115	137,764	33,957	37,900	233,736
Total personnel services	<u>94,115</u>	<u>439,453</u>	<u>133,157</u>	<u>108,396</u>	<u>775,121</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2022-23 Budget
Materials and services					
Supplies	-	36,800	4,625	75,000	116,425
Travel	-	7,949	200	45,000	53,149
Training and staff development	-	6,000	-	-	6,000
Publicity and public relations	-	2,000	100	-	2,100
Printing and publications	-	4,000	100	-	4,100
Repair and maintenance	5,000	-	100	97,500	102,600
Utilities	-	250	20	-	270
Fees and dues	-	3,000	100	-	3,100
Professional services	100,000	2,000	6,825	-	108,825
Cost of goods sold	50,000	-	83	-	50,083
Student financial aid	-	-	100	-	100
Other materials and services	-	-	100	-	100
Total materials and services	<u>155,000</u>	<u>61,999</u>	<u>12,353</u>	<u>217,500</u>	<u>446,852</u>
Capital outlay					
Vehicles and equipment	-	-	-	102,800	102,800
Total expenditures	<u>249,115</u>	<u>501,452</u>	<u>145,510</u>	<u>428,696</u>	<u>1,324,773</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	98,515	23,548	-	121,304	243,367
Ending fund balance	400,000	-	-	-	400,000
Total other uses	<u>498,515</u>	<u>23,548</u>	<u>-</u>	<u>121,304</u>	<u>643,367</u>
Total requirements	<u>\$ 747,630</u>	<u>\$ 525,000</u>	<u>\$ 145,510</u>	<u>\$ 550,000</u>	<u>\$ 1,968,140</u>

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Bookstore Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 905,652	\$ 697,566	\$ 750,000	Beginning fund balance	\$ 600,000	\$ 600,000	\$ 600,000
			Local revenue			
7,165	12,986	-	Sales of goods and services	55,000	55,000	55,000
305,041	140,300	147,662	Other local revenue	92,630	92,630	92,630
312,206	153,286	147,662	Total revenue	147,630	147,630	147,630
\$ 1,217,858	\$ 850,852	\$ 897,662	Total resources	\$ 747,630	\$ 747,630	\$ 747,630
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 162,256	\$ 62,900	\$ 53,955	Wages and salaries	\$ 70,000	\$ 70,000	\$ 70,000
75,299	22,148	18,707	Payroll taxes and benefits	24,115	24,115	24,115
237,555	85,048	72,662	Total personnel services	94,115	94,115	94,115
			Materials and services			
2,694	1,510	-	Printing and publications	-	-	-
-	-	5,000	Repair and maintenance	5,000	5,000	5,000
-	173	-	Utilities	-	-	-
530	-	-	Fees and dues	-	-	-
-	-	-	Professional services	100,000	100,000	100,000
28	(7,849)	-	Cost of goods sold	50,000	50,000	50,000
129,484	-	-	Other materials and services	-	-	-
132,736	(6,166)	5,000	Total materials and services	155,000	155,000	155,000
370,291	78,882	77,662	Total expenditures	249,115	249,115	249,115
			Other uses			
150,000	150,000	100,000	Transfers out	-	-	-
-	-	220,000	Contingency	98,515	98,515	98,515
697,567	621,970	500,000	Ending fund balance	400,000	400,000	400,000
847,567	771,970	820,000	Total other uses	498,515	498,515	498,515
\$ 1,217,858	\$ 850,852	\$ 897,662	Total requirements	\$ 747,630	\$ 747,630	\$ 747,630

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Customized Training Fund

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
\$ 220,754	\$ 89,671	\$ 134,230	Beginning fund balance	\$ 25,000	\$ 25,000	\$ 25,000
			Local revenue			
-	296,367	-	Fees	-	-	-
282,731	234,997	500,000	Local grants and contracts	500,000	500,000	500,000
-	19	-	Other local revenue	-	-	-
<u>282,731</u>	<u>531,383</u>	<u>500,000</u>	Total revenue	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<u>\$ 503,485</u>	<u>\$ 621,054</u>	<u>\$ 634,230</u>	Total resources	<u>\$ 525,000</u>	<u>\$ 525,000</u>	<u>\$ 525,000</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 255,762	\$ 353,885	\$ 378,757	Wages and salaries	\$ 301,689	\$ 301,689	\$ 301,689
96,367	126,560	162,274	Payroll taxes and benefits	137,764	137,764	137,764
<u>352,129</u>	<u>480,445</u>	<u>541,031</u>	Total personnel services	<u>439,453</u>	<u>439,453</u>	<u>439,453</u>
Materials and services						
36,137	9,321	34,000	Supplies	36,800	36,800	36,800
5,409	-	7,949	Travel	7,949	7,949	7,949
96	1,795	5,000	Training and staff development	6,000	6,000	6,000
10,505	-	15,000	Publicity and public relations	2,000	2,000	2,000
2,386	211	4,000	Printing and publications	4,000	4,000	4,000
-	-	2,000	Repair and maintenance	-	-	-
145	192	250	Utilities	250	250	250
2,024	-	3,000	Fees and dues	3,000	3,000	3,000
4,983	2,255	22,000	Professional services	2,000	2,000	2,000
<u>61,685</u>	<u>13,774</u>	<u>93,199</u>	Total materials and services	<u>61,999</u>	<u>61,999</u>	<u>61,999</u>
<u>413,814</u>	<u>494,219</u>	<u>634,230</u>	Total expenditures	<u>501,452</u>	<u>501,452</u>	<u>501,452</u>
Other uses						
-	-	-	Contingency	23,548	23,548	23,548
89,671	126,835	-	Ending fund balance	-	-	-
<u>89,671</u>	<u>126,835</u>	<u>-</u>	Total other uses	<u>23,548</u>	<u>23,548</u>	<u>23,548</u>
<u>\$ 503,485</u>	<u>\$ 621,054</u>	<u>\$ 634,230</u>	Total requirements	<u>\$ 525,000</u>	<u>\$ 525,000</u>	<u>\$ 525,000</u>

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Environmental Learning Center

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
Local revenue						
\$ -	\$ 145,174	\$ 94,400	Fees	\$ 107,000	\$ 107,000	\$ 107,000
-	-	100	Sales of goods and services	10	10	10
-	15,379	26,640	Other local revenue	38,500	38,500	38,500
-	160,553	121,140	Total revenue	145,510	145,510	145,510
Other sources						
-	7,277	-	Transfers in	-	-	-
\$ -	\$ 167,830	\$ 121,140	Total resources	\$ 145,510	\$ 145,510	\$ 145,510
REQUIREMENTS						
Expenditures						
Personnel services						
-	109,102	\$ 80,460	Wages and salaries	\$ 99,200	\$ 99,200	\$ 99,200
-	12,819	27,541	Payroll taxes and benefits	33,957	33,957	33,957
-	121,921	108,001	Total personnel services	133,157	133,157	133,157
Materials and services						
-	18,888	1,200	Supplies	4,625	4,625	4,625
-	-	700	Travel	200	200	200
-	382	1,000	Publicity and public relations	100	100	100
-	1,820	500	Printing and publications	100	100	100
		400	Repair and maintenance	100	100	100
		20	Utilities	20	20	20
	158	100	Fees and dues	100	100	100
-	23,858	7,500	Professional services	6,825	6,825	6,825
-	-	200	Cost of goods sold	83	83	83
-	-	200	Student financial aid	100	100	100
-	153	1,000	Other materials and services	100	100	100
-	45,259	12,820	Total materials and services	12,353	12,353	12,353
-	167,180	120,821	Total expenditures	145,510	145,510	145,510
Other uses						
		319	Contingency	-	-	-
	650		Ending fund balance	-	-	-
-	650	319	Total other uses	-	-	-
\$ -	\$ 167,830	\$ 121,140	Total requirements	\$ 145,510	\$ 145,510	\$ 145,510

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Internal Service Fund**

2019-20 Actual	2020-21 Actual	2021-22 Budget		2022-23 Proposed	2022-23 Approved	2022-23 Adopted
			RESOURCES			
\$ 367,110	\$ 396,661	\$ 275,000	Beginning fund balance	\$ 200,000	\$ 200,000	\$ 200,000
			Local revenue			
301,151	69,786	395,000	Sales of goods and services	350,000	350,000	350,000
\$ 668,261	\$ 466,447	\$ 670,000	Total resources	\$ 550,000	\$ 550,000	\$ 550,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 70,261	\$ 85,039	\$ 76,316	Wages and salaries	\$ 70,496	\$ 70,496	\$ 70,496
32,047	42,065	36,762	Payroll taxes and benefits	37,900	37,900	37,900
102,308	127,104	113,078	Total personnel services	108,396	108,396	108,396
			Materials and services			
46,021	8,797	75,000	Supplies	75,000	75,000	75,000
51,556	25,357	49,000	Travel	45,000	45,000	45,000
13	8	-	Printing and publications	-	-	-
70,374	52,992	106,100	Repair and maintenance	97,500	97,500	97,500
630	-	-	Professional services	-	-	-
168,594	87,154	230,100	Total materials and services	217,500	217,500	217,500
			Capital outlay			
698	11,906	102,800	Vehicles and equipment	102,800	102,800	102,800
271,600	226,164	445,978	Total expenditures	428,696	428,696	428,696
			Other uses			
-	-	224,022	Contingency	121,304	121,304	121,304
396,661	240,283	-	Ending fund balance	-	-	-
396,661	240,283	224,022	Total other uses	121,304	121,304	121,304
\$ 668,261	\$ 466,447	\$ 670,000	Total requirements	\$ 550,000	\$ 550,000	\$ 550,000

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 23,958,642	\$ 11,063,848	
Less uncollectible and discounts at 4%	(958,346)	(389,096)	
Plus collection of prior years past due taxes and other taxes	288,657	77,500	
Interest on property taxes	67,387	35,000	
Property taxes expected to be collected to balance the budget	<u>\$ 23,356,340</u>	<u>\$ 10,787,252</u>	<u>\$ 34,143,592</u>

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

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2021-22	2022-23		
TUITION				General Fund
In state (in district and out of district border states)	\$ 111.00	\$ 117.00	per credit hour	
Out of state and international	277.00	283.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-specific course related services available to the general college community.	6.00	6.00	per credit hour	Online and Hybrid Classes Intramurals and Athletics Student Life and Leadership Computer Lab
Technology fee: for student computer labs and other technological enhancements directly related to teaching and learning.	5.00	5.00	per credit hour	Student Technology
College services fee	30.00	30.00	per term	General Fund
SERVICE FEES				
Deferred payment, non-payment, collection fees, nursing admission, international student application, challenge, credit for prior learning, challenge exam, etc.		various		General or Fee Fund

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2021-22	2022-23		
COURSE FEES AND SPECIAL PROGRAM FEES					
10001	Health Science	53.00	102.00	per course	Fee Fund MA-112 Medical Office Practice
10001	Health Science	-	115.00	per course	MA-117L Clinical Procedures Lab
10001	Health Science	-	130.00	per course	MA-118 Exam Room Techniques
10001	Health Science	-	110.00	per course	MA-118L Examination Room Techniques Lab
10001	Health Science	-	150.00	per course	MBC-115 Insurance Billing and Reimbursement I
10001	Health Science	-	59.00	per course	MBC-116 Insurance Billing and Reimbursement II
10001	Health Science	-	150.00	per course	MBC-120 Introduction to Medical Coding
10001	Health Science	-	59.00	per course	MBC-126 CPT/HCPCS Coding I
10007	Automotive & Welding	27.00	29.00	per credit	AB-113, AB-133, AB-222, AB-224, AB-226
10007	Automotive & Welding	42.00	45.00	per credit	AB-101, AB-105
10007	Automotive & Welding	46.00	49.00	per credit	AB-149
10007	Automotive & Welding	50.00	54.00	per credit	AB-150, AB-151
10007	Automotive & Welding	105.00	113.00	per course	AB-106
10007	Automotive & Welding	27.00	29.00	per credit	ABR-125, ABR-127, ABR-129, ABR-225, ABR-227
10007	Automotive & Welding	42.00	45.00	per credit	ABR-162
10007	Automotive & Welding	84.00	90.00	per course	ABR-142
10007	Automotive & Welding	105.00	113.00	per course	ABR-152
10007	Automotive & Welding	-	5.00	per course	AM-101, AM-201
10007	Automotive & Welding	53.00	57.00	per course	AM-106
10007	Automotive & Welding	63.00	113.00	per course	AM-223
10007	Automotive & Welding	84.00	90.00	per course	AM-228
10007	Automotive & Welding	90.00	122.00	per course	AM-224
10007	Automotive & Welding	102.00	110.00	per course	AM-118

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2021-22	2022-23				
10007	Automotive & Welding	153.00	164.00	per course	AM-245
10007	Automotive & Welding	179.00	192.00	per course	AM-129, AM-130, AM-131, AM-133, AM-142, AM-225, AM-229, AM-235, AM-242
10007	Automotive & Welding	62.00	67.00	per credit	AB-112, AB-123, AB-235, WLD-100, WLD-102, WLD-103, WLD-104, WLD-110, WLD-111, WLD-111A, WLD-111B, WLD-113, WLD-113A, WLD-113B, WLD-115, WLD-115A, WLD-115B, WLD-150, WLD-200, WLD-203, WLD-210, WLD-211, WLD-212, WLD-213, WLD-215, WLD-230, WLD-250, WLD-251, WLD-252, WLD-261, WLD-270
10013	Business	20.00	20.00	per course	BA-122
10013	Business	20.00	20.00	per course	BA-131, BA-128
10013	Business	-	35.00	per course	BT-271
10013	Business	varied	20.00	per course	CS-120, CS-125H, CS-133S, CS-133VB, CS-135DB, CS-135I, CS-135S, CS-135W, CS--140, CS-140L
10013	Business	varied	20.00	per course	CS-151, CS-152, CS-160, CS-161, CS-162, CS-181, CS-201, CS-202, CS-225, CS-227, CS-228
10013	Business	varied	20.00	per course	CS-234J, CS-234P, CS-240L, CS-240M, CS-240W, CS-250, CS-251, CS-260, CS-275, CS-279W
10013	Business	varied	20.00	per course	CS-284, CS-288W, CS-289, CS-297N, CS-297W
10013	Business	5.00	5.00	per course	BA-101, BA-104, BA-111, BA-112, BA-123, BA-156, BA-177, BA-205, BA-208, BA-211, BA-213

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2021-22	2022-23		
10013	Business	5.00	5.00	per course	BA-214, BA-216, BA-217, BA-223, BA-224, BA-226, BA-227, BA-229, BA-238, BA-239, BA-240
10013	Business	5.00	5.00	per course	BA-249, BA-254, BA-255, BA-256, BA-261, BA-268, BA-285
10013	Business	5.00	10.00	per course	BT-120, BT-121, BT-122, BT-124, BT-125, BT-160, BT-161, BT-172, BT-177, BT-216, BT-262
10033	Education, Human Services, Criminal Justice	25.00	-	per course	ED-131
10039	Horticulture	30.00	65.00	per course	HOR-140
10039	Horticulture	40.00	25.00	per course	HOR-222
10039	Horticulture	50.00	60.00	per course	HOR-230
10039	Horticulture	-	15.00	per course	HOR-237
10039	Horticulture	35.00	45.00	per course	HOR-244
10055	Industrial Technology	48.25	51.50	per credit	CDT-102, CDT-103, CDT-108A, CDT-160, CDT-223, CDT-224, CDT-225
10055	Industrial Technology	39.00	43.75	per credit	EET-113, EET-225
10055	Industrial Technology	40.25	43.75	per credit	EET-114, EET-234, EET-235
10055	Industrial Technology	41.00	43.75	per credit	EET-112, EET-127, EET-137, EET-139, EET-141, EET-142, EET-157, EET-215, EET-227, EET-239, EET-250, EET-252, EET-254, EET-257
10055	Industrial Technology	48.25	51.50	per credit	MET-112, MET-170
10055	Industrial Technology	48.25	51.50	per credit	ESH-100, MFG-103, MFG-104, MFG-105, MFG-106, MFG-107, MFG-109, MFG-110, MFG-130, MFG-131, MFG-132, MFG-140, MFG-201, MFG-209, MFG-210, MFG-211, MFG-218, MFG-219, MFG-221, MFG-271, MFG-272, MFG-273, MFG-264
10055	Industrial Technology	41.00	43.75	per credit	SM-136, SM-150, SM-160, SM-170, SM-229

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2021-22	2022-23				
10055	Industrial Technology	48.25	51.50	per credit	MTT-111, MTT-112, MTTT-113, MTT-121, MTT-122, MTT-123, MTT-141, MTT-241, MTT-242, MTT-252, MTT-253, MTT-254, MTT-268, MTT-269
10055	Industrial Technology	-	43.75	per credit	RET-220
10055	Industrial Technology	47.50	43.75	per credit	RET-211, RET-217, RET-280
10055	Industrial Technology	90.00	43.75	per credit	RET-209, RET-213, RET-215
10055	Industrial Technology	120.00	43.75	per credit	RET-200, RET-240
10055	Industrial Technology	-	43.75	per credit	IMT-230
10055	Industrial Technology	48.25	43.75	per credit	IMT-104, IMT-108, IMT-110, IMT-120, IMT-139, IMT-215, IMT-220, IMT-223, IMT-225, IMT-239

**CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>					
<i>Transfer in to:</i>	Purpose	General Fund	Fee Fund	PERS Reserve	Debt Fund	Bookstore Fund	Total
General Fund	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Innovation Fund	1	250,000	-	-	-	-	250,000
Grants and Contracts Fund	3	-	-	-	-	-	-
Retirement Fund	1	500,000	-	-	-	-	500,000
Insurance Reserve Fund	1	100,000	-	-	-	-	100,000
Staff Computer Replacement Fund	1	103,000	-	-	-	-	103,000
Equipment Replacement Fund	1	250,000	-	-	-	-	250,000
Major Maintenance Fund	1/4	500,000	-	-	-	-	500,000
Total transfers		\$ 1,703,000	\$ -	\$ -	\$ -	\$ -	\$ 1,703,000

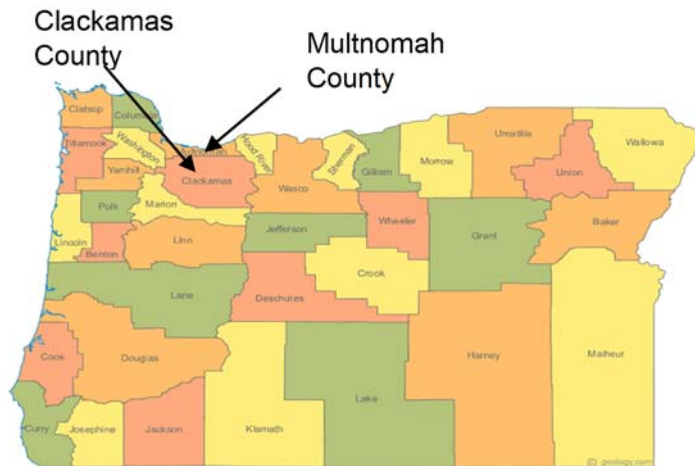
Purpose

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

**CLACKAMAS COMMUNITY COLLEGE
2022-2023 BUDGET
Statistical Section**

Geography

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



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

History

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

County Snapshot

- Average Temperatures 2020: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,879 sq. mi.
- Population (2021 estimate): 422,537
- Average Annual Precipitation: 48.4"
- Principle Industries: Agriculture, metals manufacturing, trucking and warehousing, nursery stock, retail services, wholesale trade and construction.

Population

The five Oregon counties in the Portland MSA contain 1,988,038 people, with a total of 47% out of Oregon's total population of 4,246,155. The population of Clackamas County has steadily increased from 1850. The 2021 population of 422,537 represented a 12.4% increase over the 2010 population of 375,992.

**CLACKAMAS COMMUNITY COLLEGE
2022-2023 BUDGET
Statistical Section**

Economy and Employment

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

Comparative (seasonally adjusted) unemployment rates follow.

	March 2022	March 2021
US	3.6%	6.0%
Oregon	3.8%	6.1%
Portland-Vancouver-Hillsboro MSA	3.8%	6.5%
Clackamas County	3.5%	6.0%

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
2021-22	46.0	11.0%	69.4	9.5%
2020-21	41.4	5.0%	63.3	5.2%
2019-20	39.5	4.4%	60.2	7.3%
2018-19	37.8	4.6%	56.1	9.3%
2017-18	36.1	4.9%	51.3	10.5%

Educational Options

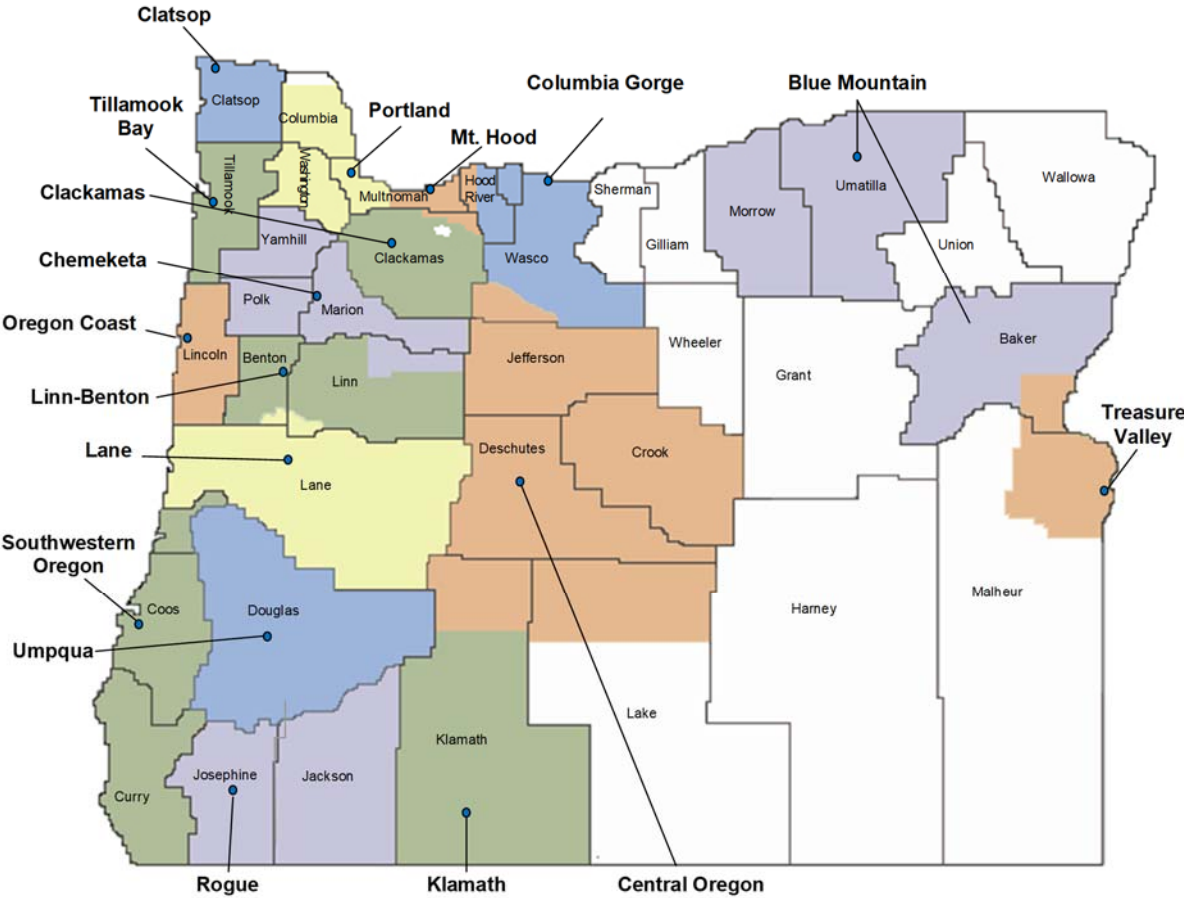
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2021-2022 follows.

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	19,520		
Chemeketa (Salem)		7,368	
Lane (Eugene)		6,088	
Mount Hood (Gresham)	5,994		
Clackamas (Oregon City)	4,870		
Linn Benton (Albany)		4,048	
Central Oregon (Bend)		3,630	
Rogue (Grants Pass)		2,799	
Other, less than 3,000 each		10,498	
Total	30,384	34,431	64,815
% 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
2022-2023 BUDGET
Statistical Section**

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2022-23 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.

ARE: Academic Reduction and Elimination process.

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

ASG: Associated Student Government.

ASOT: Associate of Science Oregon Transfer Degree – Business, a two-year degree designed for the student intending to transfer to a four-year college or university within the Oregon University System and pursuing upper division baccalaureate courses in Business.

BAG: Budget advisory group.

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

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

Bonds: Long-term debt.

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

Budget law: Oregon Revised Statutes Chapter 294.

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

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

Capital outlay: expenditures for capital assets. Capital outlay includes capital projects and operational capital outlays. Capital projects are the acquisition of land; purchase, remodeling and construction of buildings; upgrades to infrastructure such as paving and utilities; and the purchase and installation of certain equipment. Capital projects are managed by Campus Services and accounted for in the Capital Projects funds. Operational capital outlay is the simple 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.

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Glossary

CCC: Clackamas Community College.

CCCAF: Clackamas Community College Associate Faculty.

CCSSE: Community College Survey of Student Engagement.

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

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

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

CEU: Continuing education unit.

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

COVID-19: Corona Virus Disease 2019 – pandemic.

Colleague/Datatel/Elucian: 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

ESOL: English for Speakers of Other Languages.

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

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

Fiscal year: July 1 to June 30.

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

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Glossary

FTF: Full-time faculty.

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

Function: A group of related activities aimed at accomplishing a major service or program of the college. Instruction and Student Services are examples.

Fund balance: Available spendable resources at a given point in time.

FYE: First year (student) experience.

GAAP: Generally accepted accounting principles.

GASB: The Governmental Accounting Standards Board, the body which sets GAAP for municipal entities.

GE: General education.

GED: General educational development. The GED test is an equivalency certificate, for those who do not have a high school diploma.

General obligation bonds: Long-term debt approved by the voters and repaid by property taxes levied for debt service.

General student fee: This fee covers the student's share of the cost for non-course related services available to the general college community, including athletics, student government, and computer labs.

HECC: Higher Education Coordinating Commission. The HECC develops biennial budget recommendations, makes funding allocations to community colleges and public universities, and approves new academic programs in the public system.

HSP: High School plus, classes taught by CCC faculty at the high school location.

IA: Institutional activity. Planned actions for the budget year which are key drivers in helping the college accomplish the strategic priorities.

IEP: Institutional Effectiveness and Planning.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

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

NCRC: National career readiness certificate.

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

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

OJT: On-the-job training.

OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

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

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

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

Resources: Amounts available for expenditure.

SEM: Strategic Enrollment Management

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

CLACKAMAS COMMUNITY COLLEGE
2022-23 BUDGET
Glossary

Special program fees: These fees are designed to recover costs of a workshop, class, or activity targeted to a specific market segment or special population or controlled by third party contract.

SPOL: Strategic planning on line, the software used to manage funding requests for innovation and equipment.

STEM: Science, Technology, Engineering and Mathematics.

TAPS: Technology, Applied Science and Public Services, a division of Instruction and Student Services.

Technology fee: This fee supports technology for student use.

Total public resources (TPR): The sum of state appropriation plus property taxes assessed.

Transfers: Movement of resources between funds, with no expectation of repayment.

Tuition: Tuition is used as a means to transfer a portion of the costs of education to the user. Tuition revenue is intended to cover the student share of the instructional and facilities costs of normal classes taught in standard classrooms.

UAL: PERS unfunded actuarial liability, the difference between future costs of pension benefits and the assets estimated to be available to pay those benefits.

UTA: Utility Training Alliance.

WIOA: Workforce Innovation and Opportunity Act. Federal program designed to help job seekers access employment, education, training, and support services, and match employers with skilled workers. The College receives grant funds for workforce development programs under this program.