

Budget | 2018-19

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2018-19 BUDGET

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

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CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Table of Contents

	<u>Page</u>		<u>Page</u>
College Overview		Funds (continued)	
College Overview	1	Special Revenue Funds (continued)	
Budget Committee	2	Student Life and Leadership Fund	110
Organization Chart	3	Computer Lab Fund	112
Financial Summary		Student Financial Aid Fund	113
Budget Message	5	Grants and Contracts Fund	114
Budget in Total	10	Retirement Fund	116
Budget by Fund Type	12	Insurance Reserve Fund	117
Appropriations	14	PERS Reserve Fund	118
Budget by Function	16	Technology Infrastructure & Software Implementation Fund ..	119
Budget Analysis	18	Debt Service Fund	120
Planning and Policies		Debt Service Fund by Debt Issue.	121
Planning and Assessment	37	Description of Long-Term Debt	122
Financial Planning and Budgeting	52	Debt Service Expenditures to Maturity	124
Budget Law, Format, and Financial Policies	56	Debt Limitation	128
Budget Calendar	62	Capital Projects Funds.	130
Personnel		Capital Projects (Bond) Fund	132
Personnel FTEs	65	Staff Computer Replacement Fund	134
Salaries of Employees.	72	Equipment Replacement Fund	135
Budgetary Organization Charts	74	Lottery Bond Improvements Fund (discontinued).	136
Funds		Major Maintenance Fund	137
Fund Descriptions	89	Proprietary Funds	138
General Fund	94	Bookstore Fund	140
General and Fee Fund Expenditures by Department	96	Customized Training Fund	142
Special Revenue Funds	100	Internal Service Fund	143
Fee Fund	104	Appendices	
Innovation Fund	106	Property Tax Levies	145
Student Technology Fund.	108	Tuition and Fees	146
Intramurals and Athletics Fund	109	Transfers Between Funds	151
		Statistical Section	152
		Glossary	156

COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
College Overview

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

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

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

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

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

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

Community colleges serve diverse populations ranging from high school students to senior citizens. Clackamas enrolled 25,482 students in the 2016-17 fiscal year, with a full time equivalence of 6,969. The college employs about 380 full time and 600 part time staff.

The College district encompasses all of Clackamas County except the cities of Lake Oswego and Sandy. The estimated population of the College district is 357,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

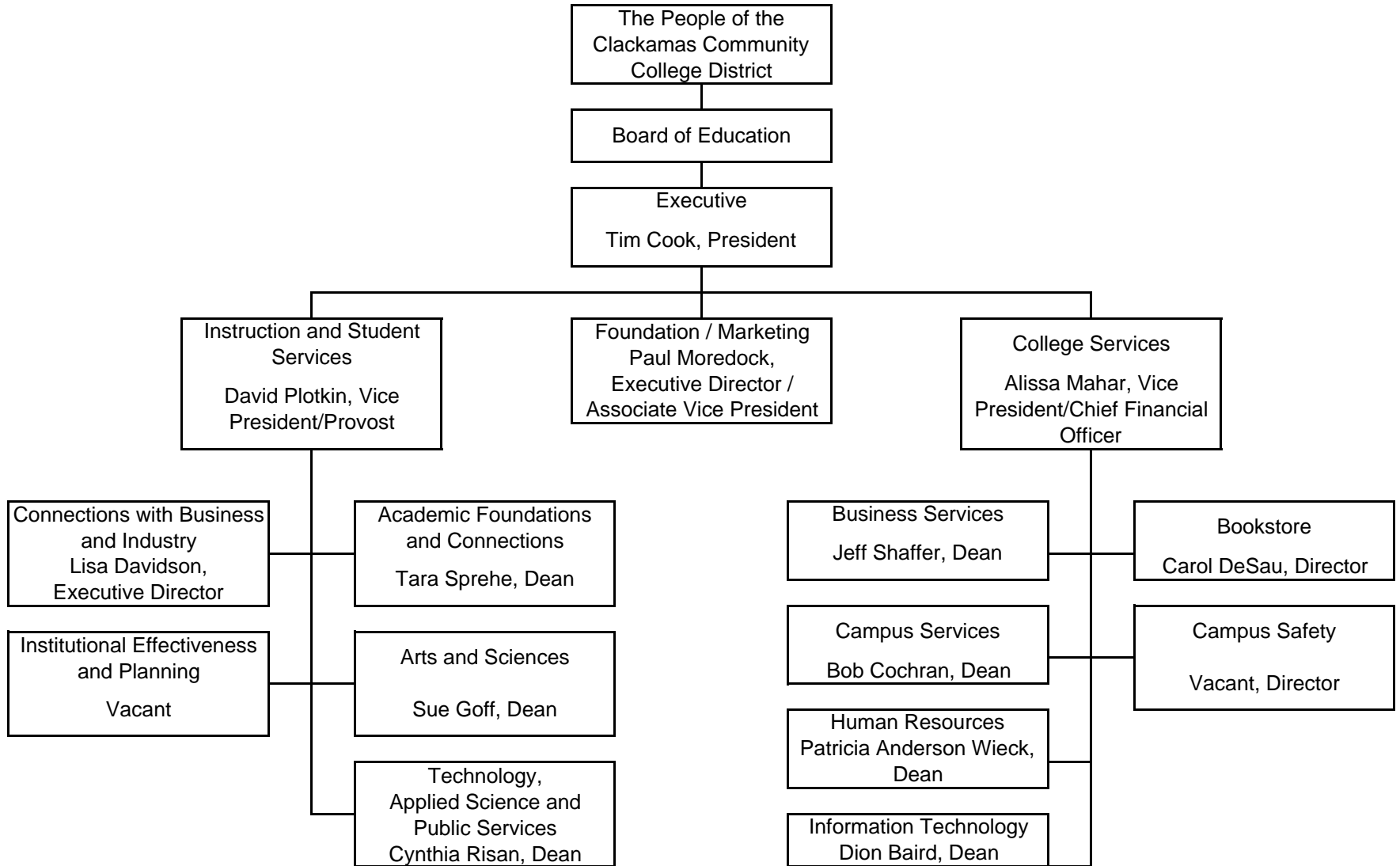
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$522,000 in scholarships for the 2016-17 academic year.

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Committee**

<u>Zone</u>	<u>Board of Education Members</u>		<u>Appointed Members</u>	
		<u>Term Expires</u>		<u>Term Expires</u>
Zone 1 Milwaukie Area	Greg Chaimov	June 30, 2019	John Fox	June 30, 2020
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2021	Dave McTeague	June 30, 2019
Zone 3 Gladstone area	Dave Hunt	June 30, 2021	Wade Byers	June 30, 2019
Zone 4 Oregon City area	Chris Groener Vice Chair	June 30, 2019	Christine Didway	June 30, 2018
Zone 5 West Linn & Wilsonville Area	Ron Adams	June 30, 2019	Betty Reynolds, Budget Committee Chair	June 30, 2020
Zone 6 Estacada & East Clackamas County	Jane Reid, Board Chair	June 30, 2021	Jamie Damon	June 30, 2020
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2021	Michael McNichols	June 30, 2018

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Organization Chart**



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Message

April 20, 2018

Dear Colleagues:

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

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

Clackamas Community College has made significant progress integrating assessment, planning and budgeting. Departments are completed their assessment of program learning outcomes and service outcomes. Outcomes identified as less than desired were considered for resource allocation.

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

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

Another significant change in our financial position came as the result of legislative action to reform PERS. Unfortunately, the PERS reforms of the 2013 session were largely reversed by the Oregon Supreme Court, and along with other developments brought PERS rate increases that began in July 2017 and will continue for at least two additional biennia. Without major changes from the State, PERS will continue to negatively impact the budget into the foreseeable future.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Message

From a state perspective, last year the legislature appropriated \$570 million to Oregon community colleges for the biennium, below the \$634 million needed to prevent budget cuts. During this year's short session, the community colleges tried again, asking for \$32 million to mitigate tuition increases and restore academic advising. Unfortunately, this request was not granted.

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

BUDGET CHANGES FOR 2018-19

A. Building Available Reserves

The underlying revenue and expenditure picture shows ongoing revenue that is projected to be relatively flat and slightly more than ongoing expenses for the 2018-19 fiscal year.

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

B. Revenue

General Fund budgeted revenue is up about \$2.3 million for 2018-19. The small increase in CCC's share of the Community College Support Fund (CCSF) and the healthy property tax growth statewide, translates into an increase in total public resources of \$1.1 million. The tuition rate increase of \$7 – from \$93 to \$100 per credit hour – adds \$1 million of General Fund revenue for 2018-19. The two strategies of reserve usage and tuition increases help offset underfunding from the state and the increasing costs of PERS.

Revenue in the College Services fee has increased by \$90K with the \$5 per term increase.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Message

The College secured state matching funds of \$8 million each toward construction of the DeJardin Science Complex and the Student Services and Community Commons building, which is included in the Capital Project (Bond) Fund budget.

C. Targeted Investments

During this budget process, we aligned our assessment, planning and budgeting processes, and the 2018-19 budget reflects that intentional work and focus. This alignment allowed us to identify budget gaps and it gave us a lens to look for strategic budget investments and adjustments. Our continued work to implement Navigate and pursue our Guided Pathways initiative remains imperative as we seek to make every credit count and every credit a path to our students' goals.

This year's budget includes the following targeted investments:

Position Changes:

Added Positions three full time Classified positions and one Confidential

- **Custodian** for Campus Services (built into forecast for the new ITC building)
- **Payroll Accountant** (funded at 60%)
- **Service Desk Technician** (funded 17% Perkins Grant; 50% Tech Fund; 33% ITS existing funds – Perkins Grant funding converts to General Fund in 2021-22)
- **Campus Safety Officer** (converted from part-time dollars – no impact to General Fund)

Realigned Positions (no change in General Fund) No change to FTE

- **Academic and Career Coach – STEM** (existing grant funded position with funding to end on 6/30/18 conversion to ongoing General Fund, realigned from vacant Distance Learning Operations Coordinator position)
 - **Director of Library and Online Learning** (new position to be created using realignment of funding from vacant Associate Vice President position in the Executive Office)
- Position Opening Request Process (approved for 2018-19)
 - **Clinical Lab Assistant Program Instructor**
 - **Electrical Engineering Instructor**
 - **World Languages Instructor**

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Message

Math Instructor – “On Deck.” The Executive Council will review the position in early fall term to determine if funding is sufficient to make this investment.

Librarian – One of three librarians retired as this budget was being finalized. The position will be filled and will not be a change in FTE.

- Extension of One-Time Funding
 - **Plant Engineer** (extend one-time General Fund funding through June 30, 2020)

Part-Time Funding:

- New, ongoing part-time funding from General Fund for assessment gaps
 - English: \$2,560; ESL: \$4,200; Faculty Fellow (First Year Faculty Experience program): \$10,000; Testing: \$30,000
- Part-time funding to be funded through use of other funding sources
 - Curriculum & Scheduling: \$14,850 for data entry support (to be funded from a realignment with Margin Funding)
 - Wilsonville: \$1,725 for math and writing tutors (to be funded from Fee Fund)
 - Environmental Learning Center (ELC): \$43,000 for second year operational funding until ELC can become self-sufficient (to be funded via cash transfer from Customized Training enterprise fund)
- Backfill funding for Position Opening Request positions not filled
 - Social Sciences: \$40,000
 - Math: \$40,000 (if not filled in fall)

Materials and Services:

- New ongoing Materials & Services added to base budgets
 - Campus Services: \$200,000 for ITC utilities and contracted maintenance costs (built into forecast)
 - Human Resources: \$30,000 for Leadership and New Supervisory Training (had been one-time funded, but convert to ongoing funding)
 - Curriculum and Scheduling: \$17,000 for an online catalog
 - Automotive: \$9,000 for materials and software subscriptions
 - College Safety: \$7,000 for portable radio fee
 - Human Resources: \$7,000 for NEOGOV Onboard mentoring system
 - Campus Services: \$7,000 for annual gaps in vehicle repair and custodial supplies

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Message

- English: \$6,000 to shift mentoring talent waivers from fee fund to General Fund
- Theatre Art: \$2,250 for Mac lab maintenance fees
- Library: \$1,200 for increased cloud-based server space

- New ongoing Materials and Services realigned from other funding sources
 - Community Education: \$15,000 to provide an increase in partnership contract funding (to be funded from a realignment with Margin Funding).

- Funded one-time Materials & Services or Equipment from Innovation Fund (\$255,000 total)
 - ITS: \$125,000 for MyClackamas portal reconfiguration
 - Curriculum and Scheduling: \$85,000 for an online catalog
 - Institutional Research & Reporting: \$25,000 for data governance support
 - College Relations & Marketing: \$20,000 for advertising partnership (wrapping of buses) on six TriMet buses.

NEXT STEPS

These recommendations will be incorporated into the 2018-19 Adopted Budget, which gets presented to the Board of Education on June 27, 2018. At that time, the Board of Education will formally adopt the budget, establish appropriations and authorize the levy of supporting property taxes.

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

We are Clackamas and proud of it!

Dr. Joanne Truesdell
President

Alissa Mahar
Vice President, College Services

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget in Total

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 64,557,796	\$ 59,406,007	\$ 90,208,340	Beginning fund balance	\$ 80,450,106	\$ 80,450,106	\$ 80,200,106
State revenue						
14,675,131	14,279,231	14,655,574	State community college support	16,294,353	16,294,353	16,205,295
175,976	1,302,378	8,116,000	State grants and contracts	10,502,000	10,502,000	10,502,000
1,443,750	2,876,792	1,900,000	State student financial aid	1,800,000	1,800,000	1,800,000
Local revenue						
22,853,259	23,933,177	25,124,633	Property taxes	26,049,688	26,049,688	26,049,688
13,801,589	14,480,077	15,145,020	Tuition	15,901,748	15,901,748	15,299,702
6,205,005	5,789,402	5,810,494	Fees	5,724,258	5,724,258	5,694,083
2,309,802	2,209,954	2,401,100	Sales of goods and services	2,111,850	2,111,850	2,111,850
1,935,181	1,873,955	2,567,652	Local grants and contracts	1,837,567	1,837,567	1,837,567
1,093,263	964,588	1,000,000	Local student financial aid	900,000	900,000	900,000
3,681,752	4,554,868	3,973,037	Other local revenue	5,742,118	5,742,118	6,012,337
Federal revenue						
3,406,574	2,769,275	5,050,000	Federal grants and contracts	6,579,307	6,579,307	6,500,000
8,003,312	7,523,843	8,044,823	Federal student financial aid	7,735,495	7,735,495	7,735,495
21,106	17,439	17,538	Other federal revenue	20,073	20,073	20,073
<u>79,605,700</u>	<u>82,574,979</u>	<u>93,805,871</u>	Total revenue	<u>101,198,457</u>	<u>101,198,457</u>	<u>100,668,090</u>
Other sources						
2,613,420	5,299,211	7,868,750	Transfers in	3,347,740	3,347,740	2,347,740
11,939	10,926	25,000	Sale of fixed assets	-	-	-
-	44,997,901	-	Proceeds from long-term debt	-	-	-
<u>2,625,359</u>	<u>50,308,038</u>	<u>7,893,750</u>	Total other sources	<u>3,347,740</u>	<u>3,347,740</u>	<u>2,347,740</u>
<u>\$ 146,788,855</u>	<u>\$ 192,289,024</u>	<u>\$ 191,907,961</u>	Total resources	<u>\$ 184,996,303</u>	<u>\$ 184,996,303</u>	<u>\$ 183,215,936</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 31,041,880	\$ 33,322,868	\$ 37,110,040	Wages and salaries	\$ 38,723,249	\$ 38,723,249	\$ 39,322,818
12,183,816	12,814,273	16,585,433	Payroll taxes and benefits	17,573,199	17,573,199	17,867,311
228,220	185,627	101,200	Retiree stipend	159,700	159,700	159,700
<u>43,453,916</u>	<u>46,322,768</u>	<u>53,796,673</u>	Total personnel services	<u>56,456,148</u>	<u>56,456,148</u>	<u>57,349,829</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget in Total

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			Materials and services			
2,255,164	2,570,629	2,462,892	Supplies	2,461,795	2,461,795	2,653,675
460,809	456,873	454,226	Travel	594,341	594,341	633,341
388,574	370,698	562,151	Training and staff development	606,924	606,924	615,285
206,244	145,468	192,360	Publicity and public relations	199,349	199,349	219,349
384,588	449,857	419,409	Printing and publications	482,761	482,761	482,761
1,955,771	2,388,628	2,338,761	Repair and maintenance	2,752,973	2,752,973	2,752,973
1,594,909	1,699,854	1,670,694	Utilities	1,887,107	1,887,107	1,887,107
648,413	609,678	513,498	Fees and dues	569,260	569,260	569,260
347,214	410,642	418,000	Insurance	415,970	415,970	415,970
4,169,986	7,828,529	9,172,064	Professional services	11,741,625	11,741,625	11,551,625
1,566,505	1,431,923	1,418,480	Cost of goods sold	1,251,975	1,251,975	1,251,975
10,332,540	11,196,151	10,831,607	Student financial aid	10,300,904	10,300,904	10,300,904
816,280	1,002,388	850,000	WIA payments for student expenses	900,000	900,000	900,000
803,017	1,082,094	528,577	Other materials and services	848,427	848,427	848,427
<u>25,930,014</u>	<u>31,643,412</u>	<u>31,832,719</u>	Total materials and services	<u>35,013,411</u>	<u>35,013,411</u>	<u>35,082,652</u>
			Capital outlay			
2,447,601	1,270,356	1,162,114	Vehicles and equipment	831,000	831,000	831,000
102,781	85,779	89,011	Library collection	100,000	100,000	100,000
287,021	10,201,349	46,150,000	Buildings and infrastructure	39,500,000	39,500,000	39,500,000
4,208,741	-	-	Land	-	-	-
<u>7,046,144</u>	<u>11,557,484</u>	<u>47,401,125</u>	Total capital outlay	<u>40,431,000</u>	<u>40,431,000</u>	<u>40,431,000</u>
			Debt service			
5,170,000	5,715,000	5,630,000	Principal	7,290,000	7,290,000	7,290,000
3,169,354	2,905,151	3,623,671	Interest	3,341,632	3,341,632	3,341,632
<u>8,339,354</u>	<u>8,620,151</u>	<u>9,253,671</u>	Total debt service	<u>10,631,632</u>	<u>10,631,632</u>	<u>10,631,632</u>
<u>84,769,428</u>	<u>98,143,815</u>	<u>142,284,188</u>	Total expenditures	<u>142,532,191</u>	<u>142,532,191</u>	<u>143,495,113</u>
			Other uses			
-	(7,700,983)	-	Issuance/refunding of long-term debt	-	-	-
2,613,420	5,299,211	7,868,750	Transfers out	3,347,740	3,347,740	2,347,740
-	-	37,748,199	Contingency	35,281,980	35,281,980	33,538,691
59,406,007	96,546,981	4,006,824	Ending fund balance	3,834,392	3,834,392	3,834,392
<u>62,019,427</u>	<u>94,145,209</u>	<u>49,623,773</u>	Total other uses	<u>42,464,112</u>	<u>42,464,112</u>	<u>39,720,823</u>
<u>\$ 146,788,855</u>	<u>\$ 192,289,024</u>	<u>\$ 191,907,961</u>	Total requirements	<u>\$ 184,996,303</u>	<u>\$ 184,996,303</u>	<u>\$ 183,215,936</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2018-19 Budget
RESOURCES						
Beginning fund balance	\$ 11,701,000	\$ 11,456,807	\$ 5,097,299	\$ 50,225,000	\$ 1,720,000	\$ 80,200,106
State revenue						
State community college support	16,205,295	-	-	-	-	16,205,295
State grants and contracts	2,000	500,000	-	10,000,000	-	10,502,000
State student financial aid	-	1,800,000	-	-	-	1,800,000
Local revenue						
Property taxes	19,441,028	-	6,608,660	-	-	26,049,688
Tuition	15,299,702	-	-	-	-	15,299,702
Fees	1,476,244	4,182,839	-	35,000	-	5,694,083
Sales of goods and services	-	37,000	-	-	2,074,850	2,111,850
Local grants and contracts	278,967	881,400	177,200	-	500,000	1,837,567
Local student financial aid	-	900,000	-	-	-	900,000
Other local revenue	1,075,656	1,214,000	2,556,681	262,000	904,000	6,012,337
Federal revenue						
Federal grants and contracts	-	6,500,000	-	-	-	6,500,000
Federal student financial aid	-	7,735,495	-	-	-	7,735,495
Other federal revenue	-	20,073	-	-	-	20,073
Total revenue	<u>53,778,892</u>	<u>23,770,807</u>	<u>9,342,541</u>	<u>10,297,000</u>	<u>3,478,850</u>	<u>100,668,090</u>
Other sources						
Transfers in	60,000	1,378,600	-	909,140	-	2,347,740
Sale of fixed assets	-	-	-	-	-	-
Total other sources	<u>60,000</u>	<u>1,378,600</u>	<u>-</u>	<u>909,140</u>	<u>-</u>	<u>2,347,740</u>
Total resources	<u>\$ 65,539,892</u>	<u>\$ 36,606,214</u>	<u>\$ 14,439,840</u>	<u>\$ 61,431,140</u>	<u>\$ 5,198,850</u>	<u>\$ 183,215,936</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 31,650,146	\$ 6,196,788	\$ -	\$ 205,506	\$ 1,270,378	\$ 39,322,818
Payroll taxes and benefits	14,341,530	3,025,142	-	47,513	453,126	17,867,311
Retiree stipend	-	159,700	-	-	-	159,700
Total personnel services	<u>45,991,676</u>	<u>9,381,630</u>	<u>-</u>	<u>253,019</u>	<u>1,723,504</u>	<u>57,349,829</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2018-19 Budget
Materials and services						
Supplies	845,787	1,564,388	-	125,000	118,500	2,653,675
Travel	250,891	260,350	-	-	122,100	633,341
Training and staff development	524,085	75,000	-	-	16,200	615,285
Publicity and public relations	143,649	49,700	-	-	26,000	219,349
Printing and publications	328,066	146,595	-	-	8,100	482,761
Repair and maintenance	1,792,573	523,900	-	300,000	136,500	2,752,973
Utilities	1,865,057	6,800	-	-	15,250	1,887,107
Fees and dues	475,110	53,250	-	-	40,900	569,260
Insurance	375,970	40,000	-	-	-	415,970
Professional services	1,291,200	610,975	-	9,600,000	49,450	11,551,625
Cost of goods sold	-	90,000	-	-	1,161,975	1,251,975
Student financial aid	8,818	10,292,086	-	-	-	10,300,904
WIA payments for student expenses	-	900,000	-	-	-	900,000
Other materials and services	370,677	477,050	-	-	700	848,427
Total materials and services	<u>8,271,883</u>	<u>15,090,094</u>	<u>-</u>	<u>10,025,000</u>	<u>1,695,675</u>	<u>35,082,652</u>
Capital outlay						
Vehicles and equipment	40,000	231,000	-	500,000	60,000	831,000
Library collection	80,000	20,000	-	-	-	100,000
Buildings and infrastructure	-	-	-	39,500,000	-	39,500,000
Total capital outlay	<u>120,000</u>	<u>251,000</u>	<u>-</u>	<u>40,000,000</u>	<u>60,000</u>	<u>40,431,000</u>
Debt service						
Principal	-	-	7,290,000	-	-	7,290,000
Interest	-	-	3,341,632	-	-	3,341,632
Total debt service	<u>-</u>	<u>-</u>	<u>10,631,632</u>	<u>-</u>	<u>-</u>	<u>10,631,632</u>
Total expenditures	<u>54,383,559</u>	<u>24,722,724</u>	<u>10,631,632</u>	<u>50,278,019</u>	<u>3,479,179</u>	<u>143,495,113</u>
Other uses						
Transfers out	2,044,740	-	-	200,000	103,000	2,347,740
Contingency	9,111,593	8,999,098	3,608,208	10,953,121	866,671	33,538,691
Ending fund balance	-	2,884,392	200,000	-	750,000	3,834,392
Total other uses	<u>11,156,333</u>	<u>11,883,490</u>	<u>3,808,208</u>	<u>11,153,121</u>	<u>1,719,671</u>	<u>39,720,823</u>
Total requirements	<u>\$ 65,539,892</u>	<u>\$ 36,606,214</u>	<u>\$ 14,439,840</u>	<u>\$ 61,431,140</u>	<u>\$ 5,198,850</u>	<u>\$ 183,215,936</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 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	\$ 45,991,676	\$ 8,271,883	\$ 120,000	\$ -	\$ 2,044,740
Special Revenue Funds					
Unrestricted operations	2,736,440	1,170,008	31,000	-	-
Student technology & general student fees	482,759	976,600	-	-	-
Externally restricted	5,254,223	12,360,886	220,000	-	-
Reserve funds	908,208	582,600	-	-	-
Debt Service Fund	-	-	-	10,631,632	-
Capital Projects Funds					
Restricted	253,019	9,400,000	37,500,000	-	-
Unrestricted	-	625,000	2,500,000	-	200,000
Proprietary Funds					
Enterprise funds	1,628,314	1,480,675	10,000	-	103,000
Internal service fund	95,190	215,000	50,000	-	-
Total appropriations	<u>\$ 57,349,829</u>	<u>\$ 35,082,652</u>	<u>\$ 40,431,000</u>	<u>\$ 10,631,632</u>	<u>\$ 2,347,740</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 9,111,593	\$ 65,539,892	\$ -	\$ 65,539,892
Special Revenue Funds				
Unrestricted operations	1,122,975	5,060,423	-	5,060,423
Student technology & general student fees	554,864	2,014,223	500,000	2,514,223
Externally restricted	2,326,459	20,161,568	-	20,161,568
Reserve funds	4,994,800	6,485,608	2,384,392	8,870,000
Debt Service Fund	3,608,208	14,239,840	200,000	14,439,840
Capital Projects Funds				
Restricted	8,608,981	55,762,000	-	55,762,000
Unrestricted	2,344,140	5,669,140	-	5,669,140
Proprietary Funds				
Enterprise funds	746,861	3,968,850	750,000	4,718,850
Internal service fund	119,810	480,000	-	480,000
Total appropriations	<u>\$ 33,538,691</u>	<u>\$ 179,381,544</u>	<u>\$ 3,834,392</u>	<u>\$ 183,215,936</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 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	\$ 25,494,711	\$ 4,901,154	\$ 6,643,369	\$ -	\$ 17,344,325	\$ -
Special Revenue Funds						
Fee Fund	3,330,881	116,908	118,750	-	115,949	-
Innovation Fund	-	85,000	-	-	169,960	-
Student Technology Fund	-	878,695	-	-	-	-
Intramurals and Athletics Fund	-	-	401,000	-	-	-
Student Life and Leadership Fund	-	-	128,000	-	-	-
Computer Lab Fund	-	51,664	-	-	-	-
Student Financial Aid Fund	-	-	-	10,425,109	-	-
Grants and Contracts Fund	2,964,000	3,409,000	445,000	-	592,000	-
Retirement Fund	-	-	-	-	725,200	-
Insurance Reserve Fund	-	-	-	-	250,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	515,608	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	47,153,019
Staff Computer Replacement Fund	73,000	13,000	15,000	-	24,000	-
Equipment Replacement Fund	450,000	10,000	10,000	-	30,000	-
Major Maintenance Fund	-	-	-	-	-	2,500,000
Proprietary Funds						
Bookstore Fund	-	-	1,760,004	-	-	-
Customized Training Fund	1,358,985	-	-	-	-	-
Internal Service Fund	-	-	-	-	360,190	-
Total	\$ 33,671,577	\$ 9,465,421	\$ 9,521,123	\$ 10,425,109	\$ 20,127,232	\$ 49,653,019

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget by Function

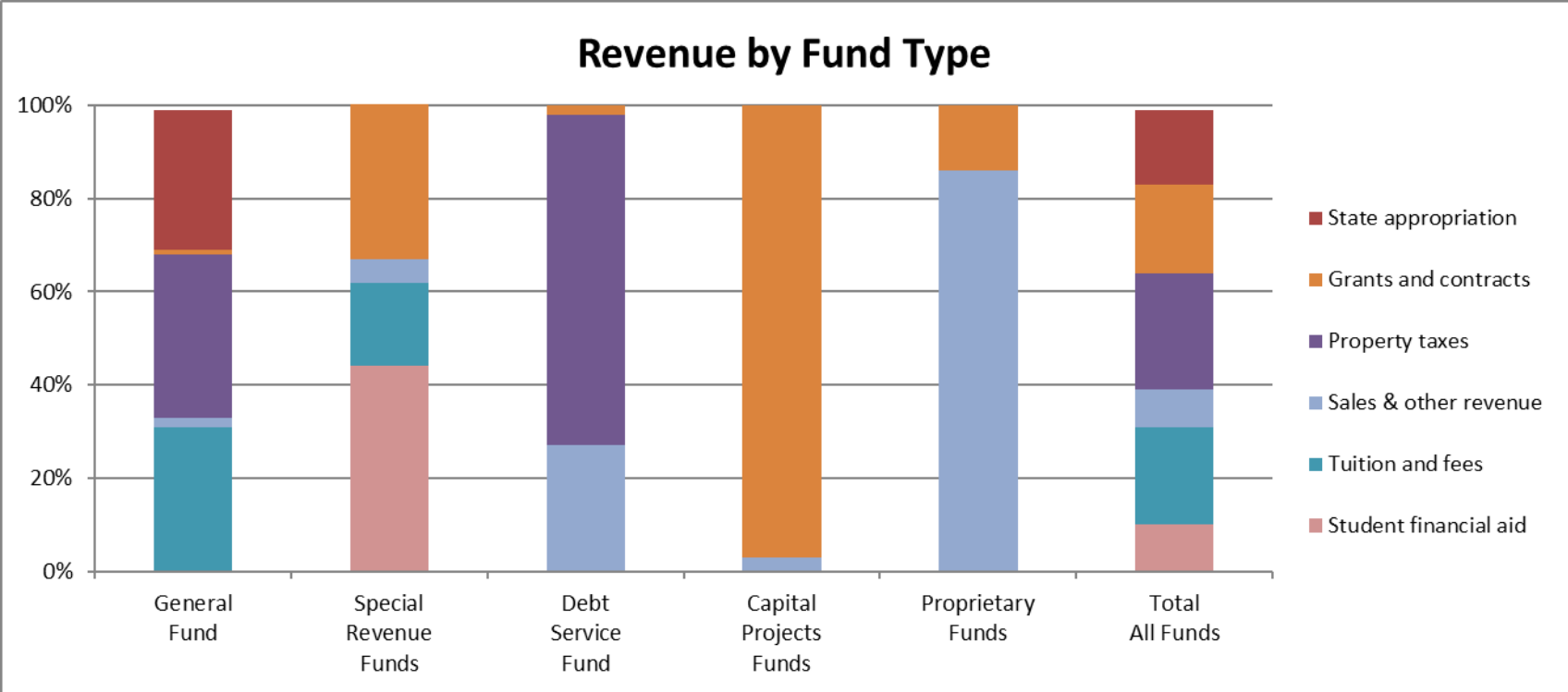
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 2,044,740	\$ 9,111,593	\$ 65,539,892	\$ -	\$ 65,539,892
Special Revenue Funds						
Fee Fund	-	-	1,114,935	4,797,423	-	4,797,423
Innovation Fund	-	-	8,040	263,000	-	263,000
Student Technology Fund	-	-	404,528	1,283,223	500,000	1,783,223
Intramurals and Athletics Fund	-	-	25,000	426,000	-	426,000
Student Life and Leadership Fund	-	-	12,000	140,000	-	140,000
Computer Lab Fund	-	-	113,336	165,000	-	165,000
Student Financial Aid Fund	-	-	236,459	10,661,568	-	10,661,568
Grants and Contracts Fund	-	-	2,090,000	9,500,000	-	9,500,000
Retirement Fund	-	-	1,794,800	2,520,000	-	2,520,000
Insurance Reserve Fund	-	-	200,000	450,000	-	450,000
PERS Reserve Fund	-	-	3,000,000	3,000,000	-	3,000,000
Technology Infrastructure & Software Implementation Fund	-	-	-	515,608	2,384,392	2,900,000
Debt Service Fund	10,631,632	-	3,608,208	14,239,840	200,000	14,439,840
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	8,608,981	55,762,000	-	55,762,000
Staff Computer Replacement Fund	-	200,000	59,140	384,140	-	384,140
Equipment Replacement Fund	-	-	1,285,000	1,785,000	-	1,785,000
Major Maintenance Fund	-	-	1,000,000	3,500,000	-	3,500,000
Proprietary Funds						
Bookstore Fund	-	60,000	298,846	2,118,850	750,000	2,868,850
Customized Training Fund	-	43,000	448,015	1,850,000	-	1,850,000
Internal Service Fund	-	-	119,810	480,000	-	480,000
Total	\$ 10,631,632	\$ 2,347,740	\$ 33,538,691	\$ 179,381,544	\$ 3,834,392	\$ 183,215,936

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

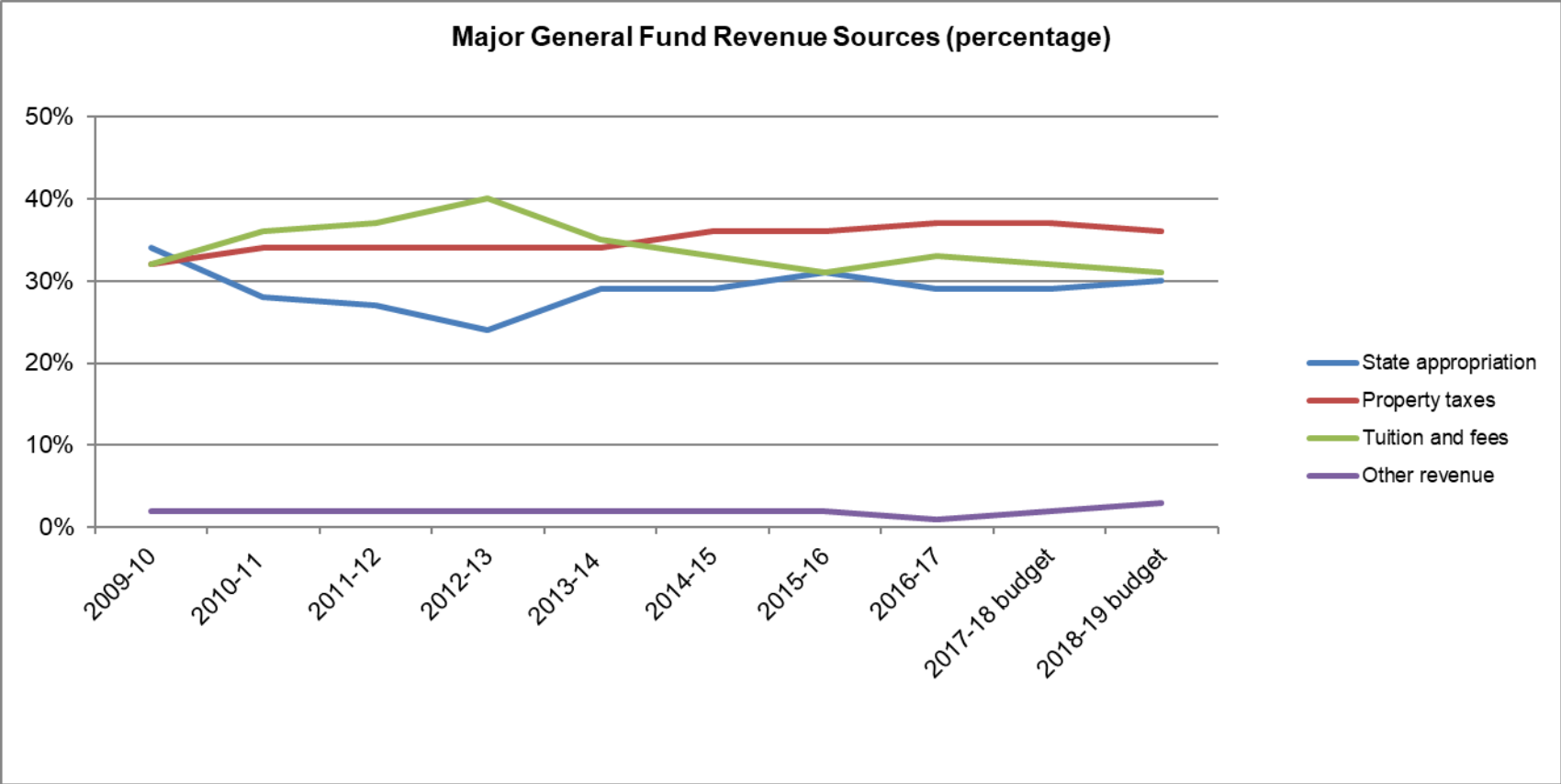
This document explains the budget amounts summarized in the “Budget in Total” pages. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

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



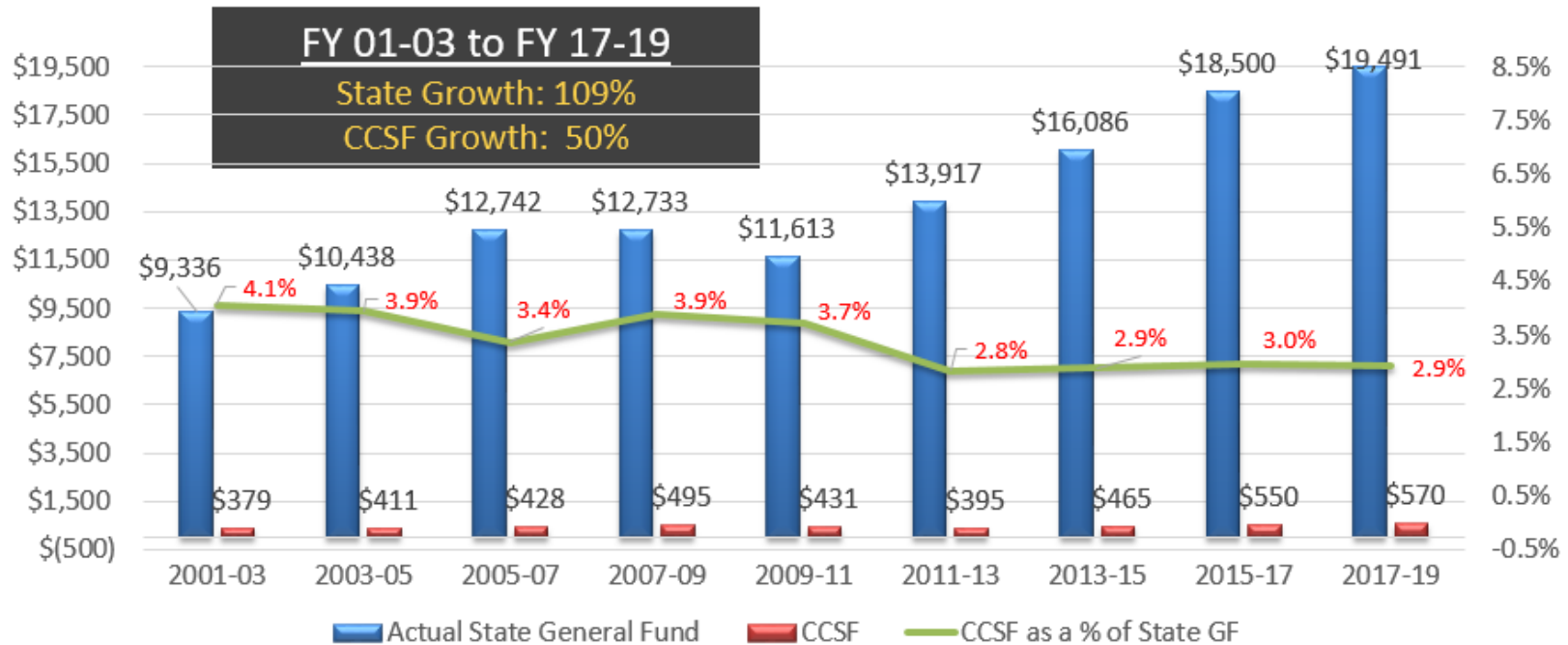
**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

State Community College Support (CCSF)

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



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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis

Equalization and the distribution formula

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

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

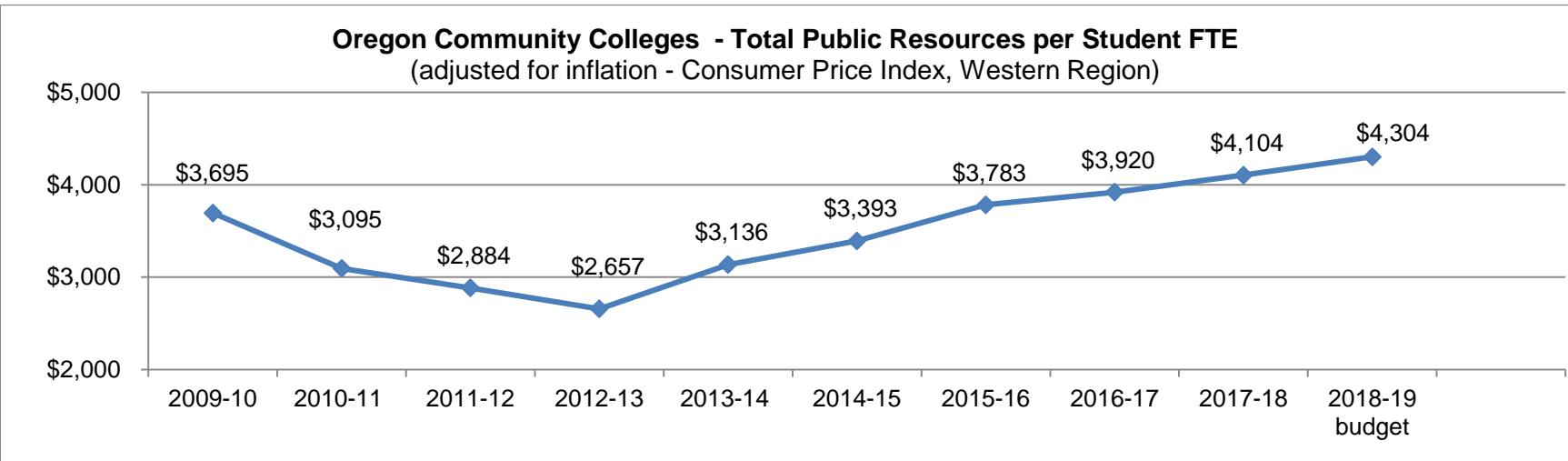
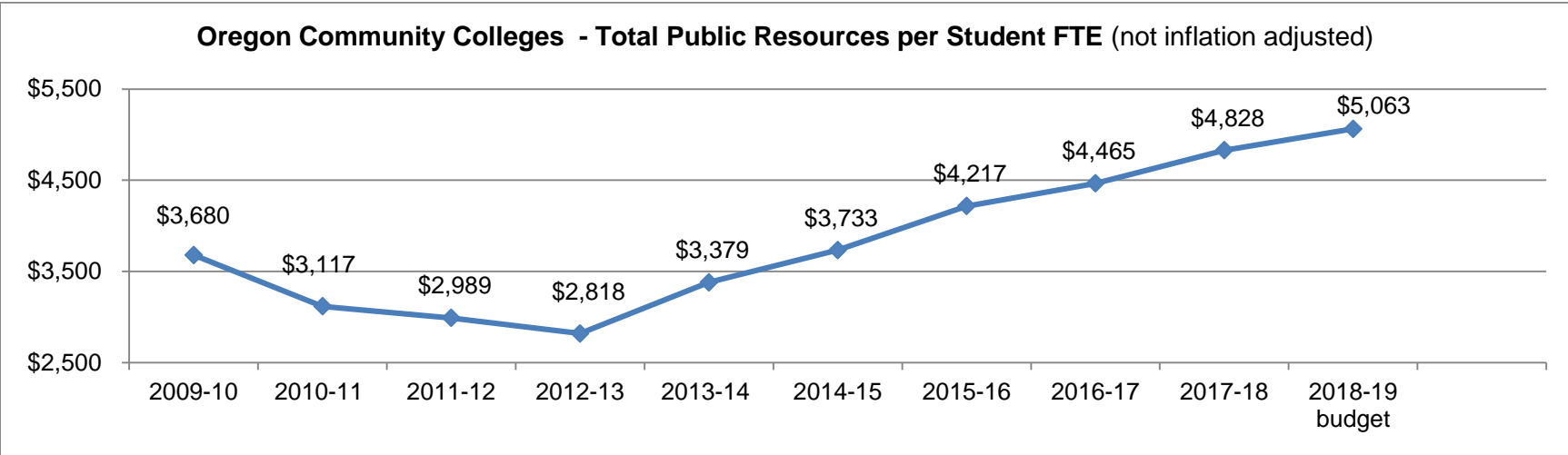
A cap on the amount of state appropriation allocated to each college essentially eliminates state appropriation payment for enrollment increases above a certain percentage. This was implemented during the great recession, when statewide enrollment growth resulted in less state funding per student FTE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

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

Total public resources

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**



**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

Property Taxes

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

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

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

Property tax revenue follows.

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
General Fund	\$16,977,596	17,802,732	\$18,777,583	\$19,441,028
Change in assessed value	4.7%	4.9%	4.9%	4.5%
Debt Service Fund	\$ 5,875,663	\$ 6,130,445	\$ 6,347,050	\$ 6,608,660

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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			
2018-19 budget	\$100	\$ 7	8%	6,990	-	0%		
2017-18 budget	93	3	3%	6,990	(71)	-1%		
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6
2013-14	84	5	6%	7,249	(742)	-9%	27,235	3.8
2012-13	79	2	3%	7,991	(537)	-6%	30,375	3.8
2011-12	77	3	4%	8,528	(233)	-3%	35,191	4.1
2010-11	74	2	3%	8,761	(73)	-1%	36,163	4.1
2009-10	72	8	13%	8,834	1,074	14%	38,639	4.4

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

Tuition revenue is:

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Tuition revenue	\$ 14,828,749	\$ 15,506,486	\$16,261,174	\$16,345,138
Less tuition waivers	(1,027,160)	(1,026,409)	(1,116,154)	(1,045,436)
Revenue net of waivers	<u>\$ 13,801,589</u>	<u>\$ 14,480,077</u>	<u>\$ 15,145,020</u>	<u>\$ 15,299,702</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

Fees

Fee rates and revenue are:

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 Adopted <u>Budget</u>	2018-19 <u>Budget</u>
Per credit hour				
General student fee	\$ 2.00	\$ 2.00	\$ 2.50	\$ 2.50
Technology student fee	4.50	4.50	5.50	5.50
Per term				
College services fee	20.00	23.00	23.00	28.00
Revenue				
General student fee	333,139	339,706	424,000	405,000
Technology student fee	749,645	760,217	928,900	860,000
College services fee	367,060	420,228	434,783	486,003
Course fees	3,653,692	3,491,329	3,144,571	3,053,839
Service fees	1,111,484	814,900	932,440	869,241
Total revenue	<u>\$ 6,215,020</u>	<u>\$ 5,826,380</u>	<u>\$ 5,864,694</u>	<u>\$ 5,674,083</u>

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis

Grants and Contracts

Capital grants

Each biennium, the legislature may appropriate grants, financed by State article XI-G bonds, for community college capital construction. The Capital Projects (Bond) Fund budget for 2018-19 includes an \$8 million state grant for the expansion of the science complex (DeJardin and Pauling).

Operating grants and contracts

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

Other Revenue

Sales & other revenue

This revenue is largely:

- sales in the Bookstore Fund, \$1.7 million
- self-assessed revenue in the Debt Service Fund for pension bond debt service, \$2.6 million. With each payroll, the various funds are charged a percentage of gross wages. The Debt Service Fund uses that money for principal and interest payments on the 2004 and 2005 PERS bonds.

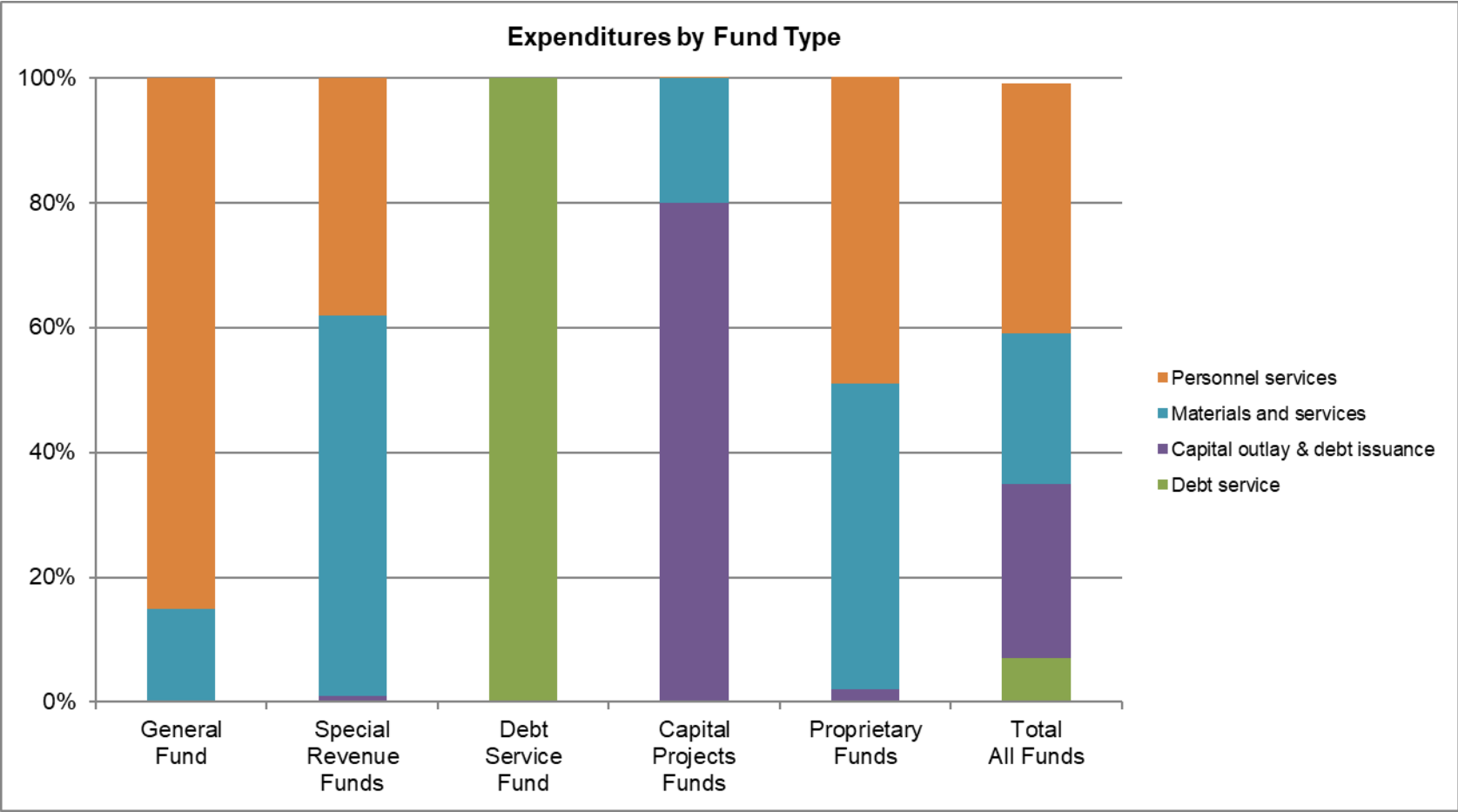
Student financial aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$7.4 million, and federal direct loans, which totaled \$8.4 million in 2016-17. 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
2018-19 BUDGET
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2018-19 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.

	2017-18 Adopted Budget		2018-19 Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	47.00	\$ 4,543,877	48.00	\$ 5,047,432	1.00	2%	\$ 503,555	11%
Full-time faculty	136.00	10,743,089	135.00	10,849,887	(1.00)	-1%	106,798	1%
Classified and confidential	208.53	10,843,845	214.63	12,156,841	6.10	3%	1,312,996	12%
Total budgeted by position	391.53	26,130,811	397.63	28,054,160	6.10	2%	1,923,349	7%
Budgeted as total \$ amount								
Part-time faculty	179.07	7,315,126	199.98	7,565,475	20.91	12%	250,349	3%
Part-time administrative	3.58	308,525	1.23	108,760	(2.35)	-66%	(199,765)	-65%
Part-time classified & students	50.84	1,796,881	51.57	1,662,654	0.73	1%	(134,227)	-7%
Total budgeted by type	<u>625.02</u>	<u>35,551,343</u>	<u>650.41</u>	<u>37,391,049</u>	<u>25.39</u>	<u>4%</u>	<u>1,839,706</u>	<u>5%</u>
Placeholder not budgeted by type		1,758,334		1,931,769			173,435	
Total		<u>\$37,309,677</u>		<u>\$39,322,818</u>			<u>\$ 2,013,141</u>	

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

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

The change in position FTEs follows.

	Admin- istrative	Full-time Faculty	Classified & Confidential	Total Positions
2017-18 adopted budget	47.00	136.00	208.53	391.53
Proposed Changes:				
New positions	-	-	3.60	3.60
Position Opening Request (POR) process	-	(1.00)	-	(1.00)
Reclass positions	1.00	-	(1.00)	-
Revise grant-funded & temporary positions	-	-	3.50	3.50
Total change	1.00	(1.00)	6.10	6.10
2018-19 budget	48.00	135.00	214.63	397.63

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2017-18 Adopted Budget		2018-19 Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 2,653,141	7.5%	\$ 2,817,932	7.5%
PERS	5,195,688	14.6%	5,504,842	14.7%
Self-assessed PERS for pension bonds	2,674,781	7.5%	2,837,192	7.6%
Insurances (health, dental, disability, life)	4,634,519	13.0%	5,155,289	13.8%
Workers compensation	140,714	0.4%	149,308	0.4%
Unemployment	24,401	0.1%	25,899	0.1%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	15,323,244	43.1%	16,490,462	44.1%
Placeholders in Innovation and Grants and Contracts funds	730,489		811,349	
FICA and health insurance in Retirement Fund	632,900		725,200	
Total taxes and benefits	\$16,686,633		\$18,027,011	

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

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

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

	Effective July 1, 2017		Effective July 1, 2018		Increase	
	Tier I/II	OPSRP	Tier I/II	OPSRP	Tier I/II	OPSRP
Employer rate	14.49%	7.91%	14.49%	7.91%	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>20.49%</u>	<u>13.91%</u>	<u>20.49%</u>	<u>13.91%</u>		

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4%, over \$800,000 each year, for the 2019-21 biennium; a further 3.5% increase projected for 2021-23 is forecasted to add another \$850,000 each year. No significant rate relief is anticipated until about 2033, since the bulk of PERS's projected costs are for Tier I/II benefits that have already been earned.

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

The college contribution for employee health insurance increases about 4% annually with the bargaining agreements in place for 2016-19.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay follow.

	2017-18 Adopted Budget	2018-19 Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 7,528,910	\$ 8,271,883	\$ 742,973
Special Revenue Funds	14,848,229	15,090,094	241,865
Capital Projects Funds			-
Capital Projects (Bond) Fund	7,000,000	9,400,000	2,400,000
All other capital projects funds	660,150	625,000	(35,150)
Proprietary Funds	1,795,430	1,695,675	(99,755)
Total	<u>\$ 31,832,719</u>	<u>\$ 35,082,652</u>	<u>\$ 3,249,933</u>
Capital Outlay			
General Fund	\$ 129,011	\$ 120,000	\$ (9,011)
Special Revenue Funds	265,601	251,000	(14,601)
Capital Projects Funds			-
Capital Projects (Bond) Fund	45,000,000	37,500,000	(7,500,000)
Major Maintenance Fund	1,150,000	2,000,000	850,000
All other capital projects funds	800,000	500,000	(300,000)
Proprietary Funds	56,513	60,000	3,487
Total	<u>\$ 47,401,125</u>	<u>\$ 40,431,000</u>	<u>\$ (6,970,125)</u>

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis

Debt Service

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

TRANSFERS

Transfers between funds are detailed on page 151 in the Appendices. The 2018-19 budget contains the following significant changes in transfers from the General Fund.

1. Transfer to Grants and Contracts Fund, \$115,600. This new annual transfer was necessitated by a change in the method of accounting for full-time faculty individual professional development allotments.
2. Transfer to the Staff Computer Replacement, Innovation, Equipment, Major Maintenance, and Retirement funds totaling \$1.8 million. These are annual transfers of \$160,000, \$250,000, \$250,000, \$500,000, and \$620,000 respectively.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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.

	2017-18 Adopted Budget	2018-19 Budget	Increase (Decrease)
General Fund	\$ 9,203,026	\$ 9,111,593	\$ (91,433)
Special Revenue Funds	7,140,951	8,999,098	1,858,147
Debt Service Fund			
Pension obligation bonds	3,459,132	3,608,208	149,076
Full faith and credit obligations	1,050,000	-	(1,050,000)
Capital Projects Funds	16,046,015	10,953,121	(5,092,894)
Proprietary Funds	944,075	866,671	(77,404)
Total contingency	<u>\$ 37,843,199</u>	<u>\$ 33,538,691</u>	<u>\$ (4,304,508)</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis

General Fund

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

Capital Projects (Bond) Fund

The Bond Fund contingency in the 2017-18 budget represented unspent proceeds from the June 2017 bond sale. With two large building projects in various stages, the 2018-19 budget anticipates substantial expenditures and hence a lower contingency.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Analysis**

Ending Fund Balance

Comparative unappropriated ending fund balance amounts are:

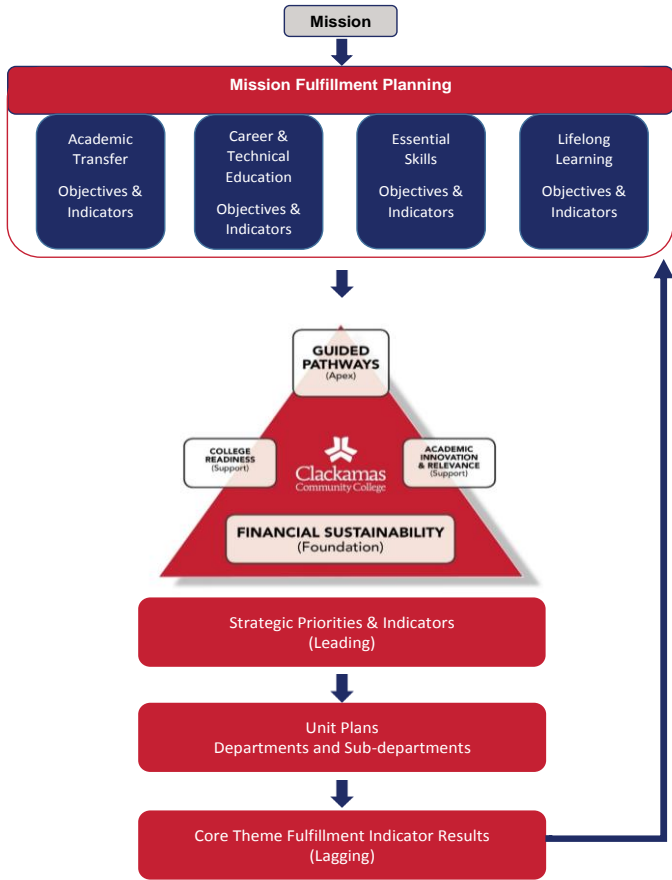
	2017-18 Adopted Budget	2018-19 Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ 664,824	\$ 500,000	\$ (164,824)
Technology Infrastructure and Software Implementation Fund	2,384,392	2,384,392	-
Debt Service Fund			
General obligation bonds	207,608	200,000	(7,608)
Proprietary Funds			
Bookstore Fund	750,000	750,000	-
Total unappropriated ending fund balance	<u>\$ 4,006,824</u>	<u>\$ 3,834,392</u>	<u>\$ (172,432)</u>

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

PLANNING AND POLICIES

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment**

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



CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

MISSION

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

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

CORE THEMES

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

- **Academic Transfer:** We prepare learners to transition to a four year institution and attain their goals for further education.
- **Career Technical Education:** We prepare learners to attain their education and training goals for career advancement through programs and services that reflect regional labor market needs.
- **Essential Skills:** We prepare learners for high school completion, English language proficiency, and foundational courses in mathematics, reading, and writing.
- **Lifelong Learning:** We provide professional, cultural, and personal development opportunities—as well as the enrichment of our community—through training, non-credit courses, and events.

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

Academic Transfer

Objectives

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

Indicators

- Credit students satisfactorily attain program learning outcomes and general education outcomes; if not, there is a documented plan for improvement.
- Programs are engaged in the institution's assessment cycle with identified conclusions and actions each year.
- Students are ready to succeed at a four year school, based persistence in enrollment at a transfer institution for two terms in the first academic year of transfer.
- Students are ready to succeed at a four year school based on graduation rates at transfer institutions within three and six years of transfer.
- Rates of completion at CCC and/or transfer to four year institutions within 3 or 6 years of starting at CCC.
- Rates of student completion and/or transfer compared to the demographic of those likely to attend college in our service district.

Career Technical Education

Objectives

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

Indicators

- Credit students satisfactorily attain program learning and related instruction outcomes; if not, there is a documented plan for improvement.
- Programs are engaged in CCC's assessment cycle with identified conclusions and actions each year.
- CTE student cohort rates of completion at CCC within three and six years.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

- CTE student cohort rates of attainment of High CTE Credit Threshold (50% or more of CTE credits relative to intent) within three and six years.
- Rates of CCC CTE AAS/Certificate graduates employed 2nd and 4th quarter after exiting program.
- CCC CTE graduates and High CTE Credit Threshold Completers achieving employment within one year of leaving CCC.
- CTE learners reflect the demographics of those likely to attend college in our service district.

Essential Skills

Objectives

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

Indicators

- The percentage of developmental education students in first-time cohort who take and complete writing and math levels required for their degree/certificate intent.
- Rates of educational functional literacy gains for ESL students.
- Rates of educational functional literacy gains for adult basic education and GED students.
- Completion rates of adult high school diploma students within two years.
- The rate at which the ESL/ABE/GED/AHS students transition to postsecondary education or training (at least one credit).

Lifelong Learning

Objectives

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

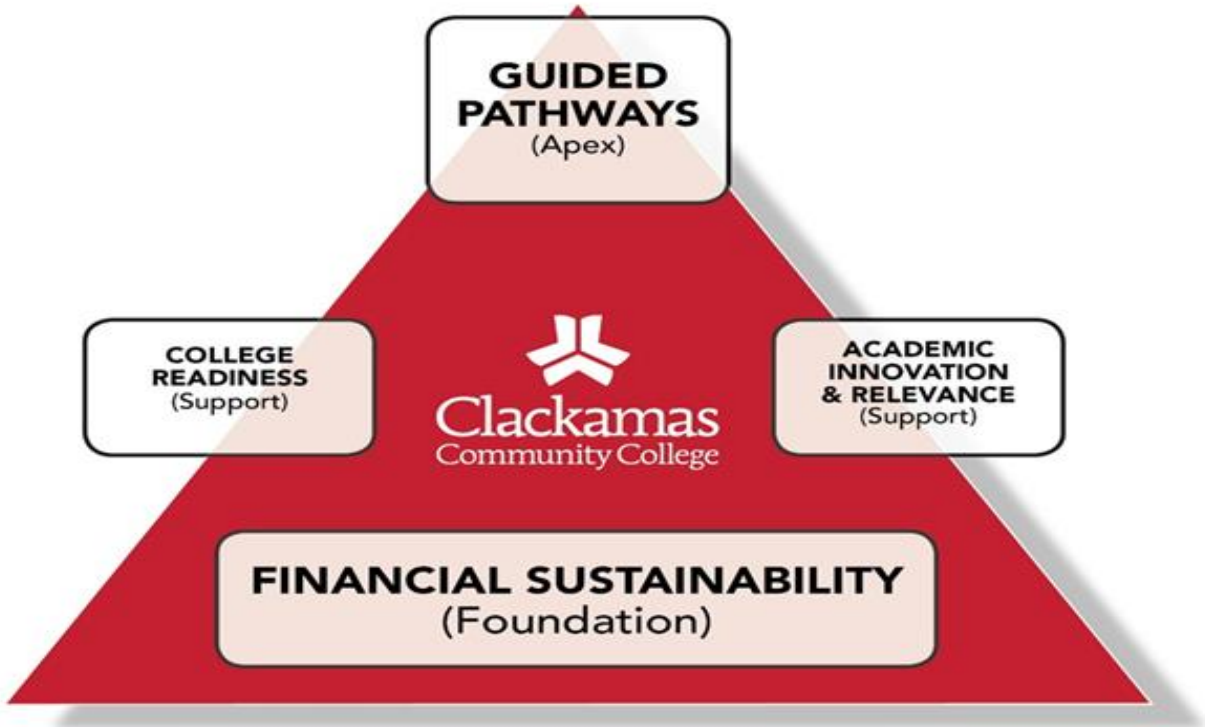
Indicators

- Unduplicated annual ACE, CTE Supplemental and Community Education Headcount participation credit and non-credit courses that provide career advancement, life and wellness skills, or employment and % of service district population 18 years and older it represents.
- Annual number of Workforce Credentials.
- Annual number of OJTs through Workforce area.
- Annual number of CEUs granted through Customized Training.
- Percent of Customized Training students rating the overall value of the course through five course rating items as “agree” or “strongly agree” on a six-point agreement scale.
- Percent of Customized Training employers rating the value of the training through the survey item “Overall we were satisfied with the training” – and providing a rating of “agree” or “strongly agree” on a six-point agreement scale.
- Percent of Community Education partners indicating a “strong partnership” through select survey items and providing a rating of “agree” or “strongly agree” on a six-point agreement scale.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment**

STRATEGIC PRIORITIES

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



CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

For 2017-18 the college has focused on the objectives, actions and milestones delineated below for each strategic priority. In 2018-19, with new objectives and indicators for core themes, definitive indicators of success for strategic priorities will be adopted which are aligned with those mission fulfillment indicators.

Guided Pathways

Strategic Priority

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

Objective

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

Indicators

- Percent of students who were enrolled in the first, fall term and were still enrolled in the next full academic term.
- Percent of credit hours attempted in the first, fall term that were successfully completed.

Actions

- Ensure that assessment of student learning outcomes is fully integrated at the program and degree level and is used to document student achievement and inform academic planning and improvement. (*Applies to more than one Strategic Priority*)
- Establish a practice of Service Area Assessment and integration of assessment results into student and enrollment services. (*Applies to more than one Strategic Priority*)
- Develop identifiable and assessable learning outcomes for the general education and related instruction components of applied degree and certificate programs. (*Applies to more than one Strategic Priority*)
- Implement Student Planning software for almost all programs in winter of 2017, all programs in summer of 2018.
- Support Student Planning implementation team by dedicating appropriate Information and Technology Services (ITS) resources to support project through each of its phases (completed by fall 2017). Help remove barriers to success when identified (e.g. reducing staff time on other projects to focus on college strategic priorities).
- Strengthen staff and faculty advising through the collaborative advising model.
- Collaborate to create workshops and other trainings for faculty and staff focusing on the needs of students related to collaborative advising and customer service.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

- Implement changes in curriculum to support creating guided pathways for transfer and Career Technical Education (CTE) students.
- Implement an orientation program based on the parameters of the Data Quality Grant. *(Applies to more than one Strategic Priority)*
- Assign key ITS personnel to orientation program project implementation team. Support implementation team by removing any identified barriers to success, ensuring key personnel understand orientation product (third party), reduce support to non-college priorities to better support institutional priority. Create system to ensure prompt response to items related to project (e.g. possible changes to admission application process).
- Support and implement the Facility Upgrade Request (FUR) process in a timely manner so that Guided Pathway projects can be ranked and budgeted. Complete Guided Pathways Facility Work Orders (FWOs) in a timely manner such that facilities are available for success. Investigate FWO software to determine if a Strategic Priority can be “tagged”. *(Applies to more than one Strategic Priority)*
- Lead implementation of Education Advisory Board (EAB) Navigate Onboarding and Advising modules. Ensure integration of Navigate into other online resources and software platforms (e.g. orientation).
- Create a formalized and compelling professional development program for faculty to support a culture of learning. Identify collective as well as individual areas for professional growth for academic and student services staff and actively participate in supporting college efforts to address targeted areas.
- Evaluate and improve support for underrepresented student populations. Review the impact of current policies and practices to remove barriers to completion of educational goals.

Milestones

We will be successful:

- when Service Areas have developed purpose statements, goals, outcomes, collected data for measurement, and completed an analysis of that data for one outcome.
- when Student Planning is launched for degree/certificate and credit seeking students. Navigate (Onboarding and Campus/Advising) is configured, tested, and piloted.
- when path to mandatory/cohort based management is developed including: ratio of students to professional/faculty advisors identified by program of study, path to assigned advisor identified, roles and responsibilities for professional/faculty advisors identified and first conversation for early alert completed.
- when training of EAB Navigate (campus) for identified faculty advisors completed.
- when specific categories of “meta-majors” and a CCC naming convention have been adopted.
- when draft guided pathway curriculum maps have been created for all programs.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

- when Navigate (Onboarding and Campus/Advising) are configured, tested and piloted.
- when identification of “underrepresented” student populations are identified.
- when a data “data dashboard” for articulating persistence and completion rates for underrepresented student populations is developed.

College Readiness

Strategic Priority

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

Indicator

- Percent of students who needed developmental English and became college ready within two years.
- Percent of students who needed developmental Math and became college ready within two years.

Objectives

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

Actions

- Implement holistic academic placement practices to inform students’ educational planning, including integrated support services and appropriate course options. Continue participation in statewide efforts to improve placement processes.
- Continue providing technological support to the Placement Advising for Student Success (PASS) and assessment data team (implementing the input of assessment scores such ACT, ACCUPLACER, PASS, etc.) as they identify efficiencies and process for utilizing colleague.
- Facilitate and support workshops and other trainings for faculty and staff focusing on the needs of students related to collaborative advising and customer service. *(Applies to more than one Strategic Priority)*

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

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

Milestones

We will be successful:

- when the following are completed: PASS tools for writing and math; training materials available for new employees and faculty; consistent implementation of PASS tools at all 3 campuses.
- when CCC develops a three-year technology and training plan for PASS support and improvement.
- when faculty and staff have participated in workshops and other trainings on collaborative advising and customer service (belonging mindset?) in support of students' college readiness needs.
- when the Evaluation of Development Education Redesign, including establishing a baseline and regular reporting on retention and persistence of students who have completed Word and Math 98 finished by fall 2018.
- when redesign efforts (backward alignment) continue for writing sequence completed by fall 2018.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

- when an action plan is in place by June 2018 for the development of operational and aspirational definitions of readiness for high school students entering CCC.

Academic Relevance and Innovation

Strategic Priority

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

Objectives

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

Indicators

To be determined.

Actions

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

- Explore accelerated and flexible time programs that support student success, where it is appropriate and meets student needs. Include evaluation of student success and the appropriate use of condensed timelines, CPL, competency-based education, etc. Formulate recommendations.

Milestones

We will be successful:

- when we can demonstrate that all academic transfer and CTE programs (including general education / related instruction) have assessment plans that are being implemented to determine 1) how those programs can be improved to contribute to student success and 2) meet business, community, and transfer partner expectations.
- when we have completed three new building or renovation projects and three are underdevelopment that provide enhanced student learning environments. Stakeholders are satisfied that they have been heard in the process.
- when we have a completed environmental scan of our CTE programs in relation to the labor market by June 2018.

Financial Sustainability

Strategic Priority

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

Objectives

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

Indicators

- Percent of college budget that comes from other revenue sources
- Ending fund balance of three-year forecast

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

Actions

- Update the five year budget plan with known changes in revenues and expenses and recommend changes to improve sustainability and maintain Board fund balance targets. Provide a vetted five year forecast to Board and College for budget development.
- Develop grant seeking and grant writing capacity. Obtain capital and program grants that support mission fulfillment and engender sustainable service and partnerships.
- Develop partnerships with business and industry to provide customized training, small business training and services, and workforce support. Obtain contracts to create sustainable programs and support services and deliver additional revenue to the general fund.
- Partner with the Business Office to determine additional efficiency within processes for cost and time savings (e.g. duplication process).
- Develop accounting structure and procedures that would enable departments to capture selected expenditures by academic program.
- Develop and document Foundation policies and procedures, to provide guidance to donors, the Foundation Board, and staff. Develop processes to ensure the maintenance of the economic value of endowments to support scholarship and Funds for Excellence awards in perpetuity.
- Partner with divisions to ensure appropriate and effective onboarding and reduce employee turnover costs.
- Develop/facilitate risk management training for 1) supervisors and 2) all employees in order to reduce liability costs and time spent in behavioral intervention of employees and in management of disputes which lead to grievances.

Milestones

We will be successful:

- when the new Unit Planning process is tested and assessed college-wide in October and November, 2017.
- when the Grant Coordinator position is filled by July 1, 2019.
- when Ellucian's Elevate program comes online by July 1, 2018.
- when Electronic workflow system comes on line by December 31, 2018.
- when the Contracting position in place by July 1, 2018.
- when the largest 20% of largest endowments are rewritten to comply with endowment spend-out policy by July 1, 2018.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment

PLANNING

The graphic that opened this narrative represents our integrated planning and budgeting processes; those are described briefly in this section.

The College now has a continuous planning process that starts with the assessment cycle. Assessment at the College is directed by each department, includes all areas of the college, and is focused on continuous improvement. Assessment begins with each academic year in the fall term and ends in the spring with reports and plans due. Each department creates assessment plans with unit planning and mission fulfillment in mind. Upon completion of an assessment cycle, each department creates a plan of action to use results from the assessment process. Those results also inform the Unit Plan process.

Unit planning allows college departments and program teams to use assessment and other data to improve their services and help fulfill the College's mission. Using this planning template allows units to provide information they see as important in the year's planning and budgeting process. The process directly links unit assessment, planning, and resource requests as part of the budget allocation process.

In addition to the unit planning process, the Information Technology division has a five-year Strategic Technology Plan which articulates philosophy, goals, needs assessment techniques, and work plans.

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

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Planning and Assessment**

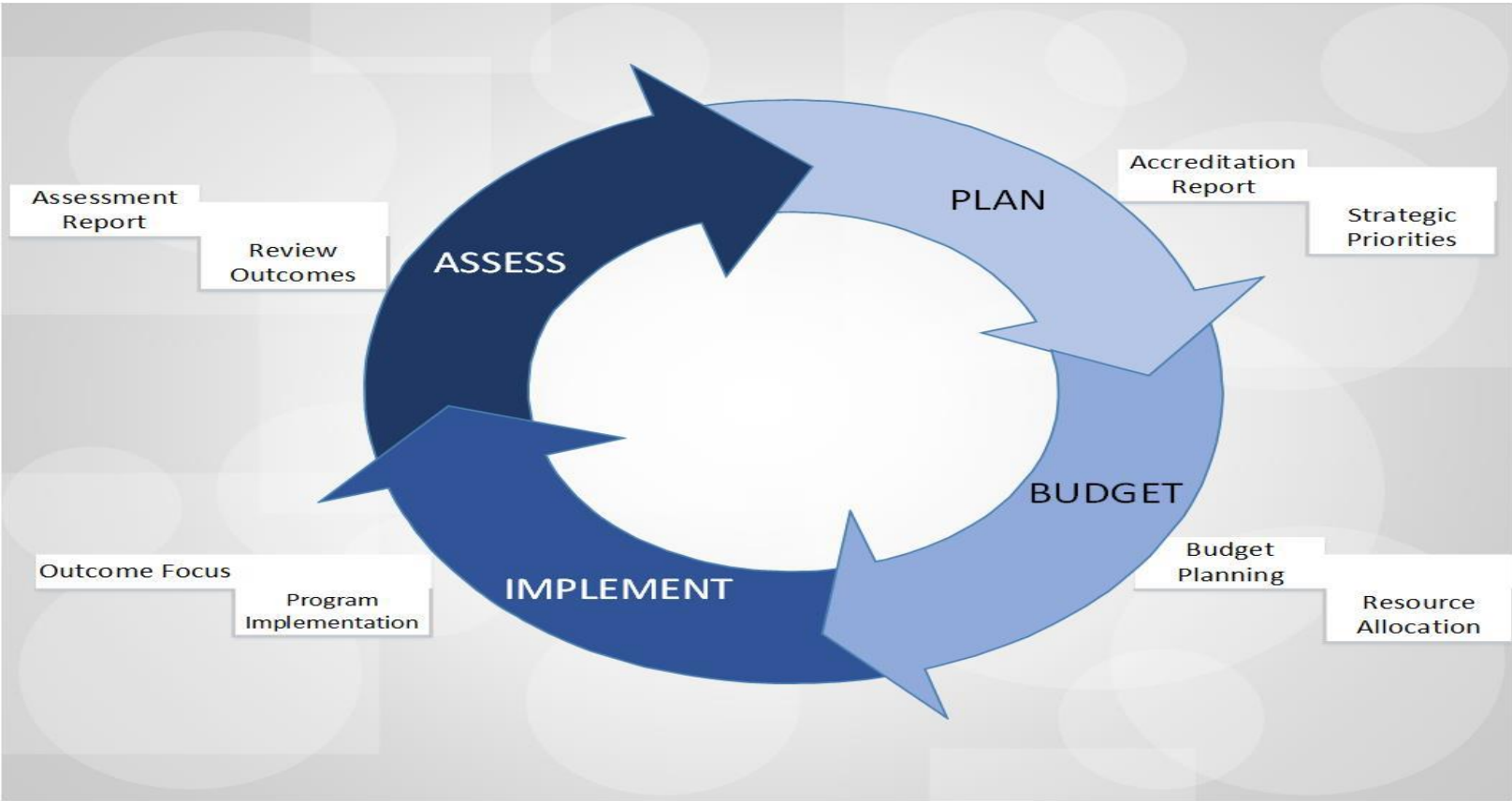
THE FEEDBACK LOOP

The graphic on page 37 which opened this section shows an arrow from Core Theme Indicator Results back up to Mission Fulfillment Planning. The arrow displays how indicator results are used to inform the College's mission fulfillment and core themes as a whole, restarting the planning and assessment cycle.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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 2018-19 year and thereafter is the integrated planning, budgeting and assessment process illustrated below.



CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

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

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

Other long-term financial plans include:

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

FISCAL INDICATORS

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 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 2018-19 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our four Core Themes. Each core theme and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves.

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

Revenue

- Community College Support Fund (CCSF): Forecast at \$570 million for 2019-21.
- Property taxes: Clackamas increases 4.5% per year; all other colleges increase at the lesser of the percentage change in 2016-17 or 4.5%. Assumptions will be updated in late January when 2017-18 statewide property tax levies are known.
- Enrollment: Reimbursable FTEs is assumed to reduce 1% in 2017-18, then remain flat thereafter.
- Tuition: Increase in-state \$7 per credit hour to \$100; out-of-state and international remain unchanged at \$266 per credit.

Expenditures

- Wages: Increase of three FTE in personnel from 2017-18. Wages increase 3%.
- PERS: Rates remain flat at 22.5% for FY 2018-19, then increase 4% to 26.5% of wages in FY 2019-20.
- Materials and services: Increase 2% overall, with a higher rate for insurance, utilities and software maintenance licenses.

Transfers

- Transfers of any excess ending fund balance above minimum reserves to PERS Reserve Fund. Use the entire PERS Reserve Fund balance over the following two years 2019-21.
- Decrease transfer out to Equipment Fund from \$515,000 to \$250,000.
- Increase transfer in to Insurance Reserve Fund from \$50,000 to \$100,000.

General Fund - Ending Fund Balance

- Fund balance remains stable at a little under \$10 million through June 30, 2020. By 2021-22, fund balance declines significantly. Key factors in the decline include the end of transfers from the PERS Reserve Fund and an increase in the PERS rate to 30% of wages.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

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

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

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

NEW BUDGET PROCESS

The new annual budget process began in spring 2017, and was implemented in full for the first time for this 2018-19 budget. The key process change that was implemented this year 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
2018-19 BUDGET
Budget Law, Format, and Financial Policies

PROPOSING, APPROVING, AND ADOPTING THE BUDGET

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

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

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

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

BUDGET CHANGES AFTER ADOPTION

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 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
2018-19 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
2018-19 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. The Bookstore requires cash and inventory to maintain ongoing operations.

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

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

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

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

accordance with special regulations, restrictions, or managerial accountability.

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

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Law, Format, and Financial Policies

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

APPROPRIATIONS

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

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

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

FINANCIAL POLICIES

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

- provide timely, accurate information useful to college management, the Board of Education, and the citizenry in making good business decisions

- ensure compliance with all finance-related statutory and contractual requirements
 - promote sound financial management
 - safeguard college assets
- Specific financial policies follow.

Budgeting

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

Reserves

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

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

Financial Reporting and Review

The Board of Education receives a monthly financial report for all funds and a more detailed report for the General Fund. A

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Law, Format, and Financial Policies

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

Audit

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

Purchasing

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

Cash and Investments

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

Capital Assets

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

Debt Policy

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Calendar**

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

	M	T	W	T	F
September	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

Sep. 15 Vice President's Meeting: All managers training and overview on the integration between assessment and unit planning and budgeting.

October	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27
	30	31			

Oct. 10 BAG: Kickoff Meeting - Roles, calendar, review unit planning to budgeting
 Oct. 20 President's all-staff email about budget process
 Oct. 24 BAG: Budget 101, Jeopardy

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

Nov. 3 Unit Planning and Budget Integration: Dept. Chair Open Lab Training
 Nov. 8 BOE: Financial Forecast
 Nov. 14 BAG: Forecast 101; Forecast Update; Budget Principles; PERS 101
 Nov. 17 Vice President's Meeting - Forecast Update
 Nov. 29 State Revenue Forecast Updated

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Calendar

M T W T F

December

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

- Dec. 1 Faculty Forum
- Dec. 13 BOE: Budget Principles Discussion

January

1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

- Jan. 9 Leadership Cabinet - Review budget packages
- Jan. 10 BOE: Action to approve Budget Principles
- Jan. 12 Director & Dept. Chairs meeting - Budget Update
- Jan. 16 BAG: Updated Forecast, Final Budget Principles

February

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

- Feb. 13 BAG: Polling to link assessment with budget requests
- Feb. 14 BOE: Tuition and Fees - first reading
- Feb. 23 Budget Originator Base Budget Template Training
- Feb. 28 Budget Originator Base Budget Template Training

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budget Calendar**

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

- Mar. 6 BAG: Forecast Update; Review Short List of budget proposals
- Mar. 9 Vice President's Meeting - Budget Update
- Mar. 14 BOE: Tuition and Fees vote and approval
- Mar. 22 All-Staff Budget Forum
- Mar. 29 All-Staff Budget Message from President

April	2	3	4	5	6
	9	10	11	12	13
	16	17	18	19	20
	23	24	25	26	27

- Apr. 10 BAG: Review Proposed Budget; Budget Kaizen Discussion

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

- May 1 BAG: Budget Process Kaizen Meeting #1
- May 2 BOE & Budget Committee: Budget Committee meeting for proposed budget
- May 9 BOE & Budget Committee: Budget Committee meeting to approve budget
- May 15 BAG: Budget Process Kaizen Meeting #2
- May 15 All-Staff Budget Message from President

June				1	
	4	5	6	7	8
	11	12	13	14	15
	18	19	20	21	22
	25	26	27	28	29

- June 27 BOE & Budget Committee: Board Approval to adopt budget

PERSONNEL

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs

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

		2017-18 Budget					2018-19 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
GENERAL FUND											
EXECUTIVE											
50132	President	3.00	-	1.00	-	4.00	1.00	-	1.00	-	2.00
50112	College Relations and Marketing	2.00	-	5.75	-	7.75	2.00	-	5.75	-	7.75
50500	Foundation	1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
	Total Executive	6.00	-	9.75	-	15.75	4.00	-	9.75	-	13.75
INSTRUCTION AND STUDENT SERVICES											
Instruction & Student Services Administration											
10097	Instructional Control	-	-	-	9.08	9.08	-	-	-	8.95	8.95
50118	Instruction and Student Services	1.00	-	1.00	0.71	2.71	1.00	-	-	0.72	1.72
	Total Instruction and Student Services Admin	1.00	-	1.00	9.79	11.79	1.00	-	-	9.67	10.67
Academic Foundations and Connections											
10002	Skills Development	-	4.00	0.44	2.28	6.72	-	4.00	0.44	1.32	5.76
10029	English	-	11.00	-	9.21	20.21	-	11.00	-	10.42	21.42
10031	English as a Second Language	-	4.00	1.00	3.48	8.48	-	4.00	1.00	4.65	9.65
10038	Health/Physical Education/Athletics	1.00	6.00	2.00	6.35	15.35	1.00	5.00	2.00	6.78	14.78
10056	Mathematics	-	11.00	-	12.03	23.03	-	10.00	-	11.71	21.71
20700	Learning Center	-	-	1.00	-	1.00	-	-	1.00	-	1.00
30095	Counseling	-	4.00	-	1.94	5.94	-	4.00	-	1.91	5.91
30098	Student and Academic Support Services	1.00	-	12.79	0.37	14.16	1.00	-	14.80	0.38	16.18

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs

		2017-18 Budget					2018-19 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Academic Foundations & Connections (continued)											
30099	Enrollment Services	1.00	-	9.50	-	10.50	1.00	-	10.50	-	11.50
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	-	9.50	0.92	13.42	3.00	-	9.50	0.94	13.44
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>40.00</u>	<u>47.38</u>	<u>36.84</u>	<u>132.22</u>	<u>8.00</u>	<u>38.00</u>	<u>50.39</u>	<u>38.38</u>	<u>134.77</u>
Arts and Sciences											
10004	Art	-	4.00	0.44	2.68	7.12	-	4.00	0.44	3.59	8.03
10013	Business	-	6.50	-	9.56	16.06	-	6.00	-	9.71	15.71
10016	Communications and Theatre Arts	-	6.00	-	2.35	8.35	-	6.00	-	2.72	8.72
10017	Computer Science	-	4.00	0.56	4.98	9.54	-	4.00	0.56	5.06	9.62
10028	Engineering Sciences	-	3.00	-	1.02	4.02	-	4.00	-	0.70	4.70
10035	World Languages	-	3.00	-	2.24	5.24	-	3.00	-	2.27	5.27
10039	Horticulture	-	4.00	0.91	2.60	7.51	-	4.00	0.91	2.23	7.14
10057	Music	-	3.00	-	3.27	6.27	-	3.00	-	4.39	7.39
10066	Science	-	13.00	0.96	12.54	26.50	-	13.00	0.96	12.53	26.49
10074	Social Sciences	-	8.00	-	8.67	16.67	-	7.00	-	9.63	16.63
20082	Arts and Sciences	2.00	-	7.42	-	9.42	2.00	-	7.42	-	9.42
	Total Arts and Sciences	<u>2.00</u>	<u>54.50</u>	<u>10.29</u>	<u>49.91</u>	<u>116.70</u>	<u>2.00</u>	<u>54.00</u>	<u>10.29</u>	<u>52.83</u>	<u>119.12</u>
Connections with Business and Industry											
10020	Customized Training and Development Services	-	2.29	2.00	0.81	5.10	-	2.79	2.00	0.34	5.13
10073	Small Business Development Center	1.00	-	-	0.27	1.27	1.00	1.00	-	0.28	2.28
20077	Connections with Business and Industry	1.00	-	-	-	1.00	1.00	-	-	-	1.00
20096	Workforce Development/WIOA	0.10	-	-	-	0.10	0.10	-	-	-	0.10
	Total Connections with Business and Industry	<u>2.10</u>	<u>2.29</u>	<u>2.00</u>	<u>1.08</u>	<u>7.47</u>	<u>2.10</u>	<u>3.79</u>	<u>2.00</u>	<u>0.62</u>	<u>8.51</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs**

		2017-18 Budget					2018-19 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Institutional Effectiveness and Planning											
10026	Office of Education Partnerships	0.83	-	-	-	0.83	0.83	-	1.00	-	1.83
20084	Institutional Effectiveness and Planning	1.00	-	2.00	0.47	3.47	2.00	-	3.00	0.47	5.47
20088	Instructional Support & Professional Developmt	-	2.00	3.00	5.55	10.55	1.00	2.00	2.00	5.86	10.86
20089	Library	-	3.00	3.00	1.56	7.56	-	3.00	2.00	1.58	6.58
20401	Curriculum and Scheduling	1.00	-	2.00	-	3.00	1.00	-	2.00	-	3.00
50128	Event and Conference Services	-	-	0.83	-	0.83	-	-	0.83	-	0.83
50136	Institutional Research and Reporting	1.00	-	1.50	-	2.50	1.00	-	1.50	-	2.50
	Total Curriculum, Planning and Research	3.83	5.00	12.33	7.58	28.74	5.83	5.00	12.33	7.91	31.07
Technology, Applied Science & Public Servcs											
10001	Health Sciences	1.00	11.00	1.00	6.33	19.33	-	11.00	1.00	6.77	18.77
10007	Automotive Technology	-	5.00	2.00	4.86	11.86	-	5.00	2.00	4.28	11.28
10018	Community Education	-	-	1.00	0.58	1.58	-	-	1.00	0.59	1.59
10033	Education, Human Services and Criminal Justice	-	5.00	1.00	2.75	8.75	-	5.00	1.00	3.85	9.85
10055	Manufacturing Technology	-	10.00	1.00	5.64	16.64	-	10.00	1.00	4.74	15.74
10058	Harmony Student Services and Instruction	1.00	-	2.00	11.56	14.56	1.00	-	2.00	11.74	14.74
10080	Wilsonville Student Services and Instruction	1.00	1.00	4.63	4.72	11.35	1.00	1.00	4.63	4.79	11.42
20083	Technology, Applied Science & Public Services	2.00	-	2.75	1.33	6.08	3.00	-	2.75	1.36	7.11
20315	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	5.00	32.00	15.38	37.77	90.15	5.00	32.00	15.38	38.12	90.50
	Total Instruction and Student Services	21.93	133.79	88.38	142.97	387.07	23.93	132.79	90.39	147.53	394.64

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs**

		2017-18 Budget					2018-19 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
COLLEGE SERVICES											
College Services Administration											
50116	College Services	1.00	-	1.00	-	2.00	1.00	-	2.00	-	3.00
50134	Campus Safety	1.00	-	5.50	0.20	6.70	2.00	-	6.50	0.21	8.71
Total College Services Administration		2.00	-	6.50	0.20	8.70	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	-	6.40	-	7.40	1.00	-	6.40	-	7.40
Total Business Services		2.00	-	9.40	-	11.40	2.00	-	9.40	-	11.40
Campus Services											
50143	Environmental Health and Safety	1.00	-	1.00	-	2.00	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	1.00	-	1.00	-	-	1.00	-	1.00
51103	Custodial Services	1.00	-	18.00	-	19.00	2.00	-	18.00	-	20.00
60150	Campus Services	2.00	-	15.00	-	17.00	2.00	-	15.00	-	17.00
Total Campus Services		4.00	-	35.00	-	39.00	4.00	-	35.00	-	39.00
Human Resources											
50127	Human Resources	2.00	-	5.00	0.21	7.21	2.00	-	5.60	0.22	7.82
Information Technology											
50115	Information Technology	3.00	-	15.15	-	18.15	3.00	-	15.15	-	18.15
Total College Services		13.00	-	70.05	0.41	84.46	14.00	-	73.65	0.43	88.08
Total General Fund		40.93	133.79	169.18	143.38	487.28	41.93	132.79	173.79	147.96	496.47
Total full-time, General Fund		343.90					348.51				

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs**

FEE FUND	2017-18 Budget					2018-19 Budget				
	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
INSTRUCTION AND STUDENT SERVICES										
Instruction & Student Services Administration										
10097 Instructional Control	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections										
10002 Skills Development	-	-	0.56	0.29	0.85	-	-	0.56	-	0.56
10029 English	-	-	-	0.64	0.64	-	-	-	0.61	0.61
10031 English as a Second Language	-	-	-	1.76	1.76	-	-	-	0.91	0.91
10038 Health/Physical Education/Athletics	-	-	-	0.40	0.40	-	-	-	0.40	0.40
10056 Mathematics	-	-	-	0.83	0.83	-	-	-	1.06	1.06
30098 Student and Academic Support Services	-	-	-	0.25	0.25	-	-	-	0.16	0.16
Total Academic Foundations and Connections	-	-	0.56	4.17	4.73	-	-	0.56	3.14	3.70
Arts and Sciences										
10004 Art	-	-	0.03	1.07	1.10	-	-	0.03	0.98	1.01
10013 Business	-	-	-	1.63	1.63	-	-	-	1.45	1.45
10016 Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-
10017 Computer Science	-	-	0.44	-	0.44	-	-	0.44	-	0.44
10028 Engineering Sciences	-	-	0.08	0.53	0.61	-	-	0.08	-	0.08
10035 World Languages	-	-	-	-	-	-	-	-	-	-
10039 Horticulture	-	-	0.09	0.04	0.13	-	-	0.09	-	0.09
10057 Music	-	-	-	2.16	2.16	-	-	-	2.14	2.14
10066 Science	-	-	2.04	-	2.04	-	-	2.04	-	2.04
Total Arts and Sciences	-	-	2.69	5.43	8.12	-	-	2.68	4.57	7.25
Institutional Effectiveness and Planning										
10026 Office of Education Partnerships	0.17	-	3.00	0.63	3.80	0.17	-	3.00	0.40	3.57
10099 High School Plus	-	-	-	3.20	3.20	-	-	-	5.31	5.31
Total Curriculum, Planning and Research	0.17	-	3.00	3.83	7.00	0.17	-	3.00	5.71	8.88

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs**

		2017-18 Budget					2018-19 Budget				
		Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total	Admin- istrative	Full-time Faculty	Class & Conf	Part-time Faculty	Total
Technology, Applied Science & Public Servcs											
10001	Health Sciences	-	-	1.75	0.45	2.20	-	-	2.00	0.66	2.66
10007	Automotive Technology	-	-	0.08	0.43	0.51	-	-	0.08	0.53	0.61
10018	Community Education	-	-	-	2.40	2.40	-	-	-	2.38	2.38
10033	Education, Human Services and Criminal Justice	-	-	-	0.13	0.13	-	-	-	0.08	0.08
10055	Manufacturing Technology	-	-	-	4.54	4.54	-	-	-	4.81	4.81
10080	Wilsonville Student Services and Instruction	-	-	0.37	8.57	8.94	-	-	0.37	8.66	9.03
	Total Technology, Applied Science & Public Svc	-	-	2.20	16.52	18.72	-	-	2.45	17.12	19.57
	Total Fee Fund	0.17	-	8.45	29.95	38.57	0.17	-	8.69	30.54	39.40
CAPITAL PROJECTS (BOND)		-	-	-	-	-	-	-	1.50	2.64	4.14
STUDENT TECHNOLOGY FUND		-	-	3.85	-	3.85	-	-	4.68	-	4.68
INTRAMURALS AND ATHLETICS FUND		-	-	-	-	-	-	-	-	0.13	0.13
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	-	-	-	-	-	-	-
BOOKSTORE FUND		1.00	-	3.00	-	4.00	1.00	-	3.00	-	4.00
CUSTOMIZED TRAINING FUND		1.00	0.21	1.00	5.74	7.95	1.00	0.21	1.00	18.71	20.92
INTERNAL SERVICE FUND		-	-	1.00	-	1.00	-	-	1.00	-	1.00
GRANTS AND CONTRACTS FUND											
73	Grants and Contracts	2.00	2.00	10.90	-	14.90	2.00	2.00	8.82	-	12.82
74	WIOA	1.90	-	11.15	-	13.05	1.90	-	12.15	-	14.05
	Total Grants and Contracts Fund	3.90	2.00	22.05	-	27.95	3.90	2.00	20.97	-	26.87
	Total budgeted	47.00	136.00	204.68	179.07	566.75	48.00	135.00	214.63	199.98	597.61
Total full-time, all funds		387.68					397.63				

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Personnel FTEs

	2016-17 Adopted Budget	2017-18 Adopted Budget	2018-19 Budget					Total
			Admin- istrative	Full-time Faculty	Classified & Confidential	Part-time Faculty	Other Part-time	
FTEs BY FUNCTION								
Instruction	344.77	345.23	6.00	126.00	35.18	183.13	17.40	367.71
Instructional support	61.90	63.64	13.00	5.00	39.00	9.27	3.72	69.99
Student services other than student loans and financial aid	73.47	73.65	8.00	4.00	51.05	3.79	12.93	79.77
Student loans and financial aid	5.96	4.87					5.54	5.54
College support services other than facilities acquisition and construction	113.53	115.19	21.00		89.40	3.79	13.21	127.40
Total	<u>599.63</u>	<u>602.59</u>	<u>48.00</u>	<u>135.00</u>	<u>214.63</u>	<u>199.98</u>	<u>52.80</u>	<u>650.41</u>

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

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

	<u>Salary Range</u>	<u>Number of People</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE			
College President	\$222,800	1	\$ 222,800
Vice Presidents and Associate Vice President	169,482	2	338,964
Deans and Associate Deans	101,700 - 144,720	13	1,593,209
Managers and Directors	62,493 - 114,632	32	2,892,459
Total administrative		<u>48</u>	<u>5,047,432</u>
FULL-TIME FACULTY			
Step 0	\$88,539 - \$93,851	46	4,127,404
Step 1	84,406 - 89,718	32	2,708,035
Step 2	73,806 - 79,119	36	2,707,963
Step 3	61,985 - 67,298	21	1,306,485
Step 4	56,083 - 61,395	-	-
Total full-time faculty		<u>135</u>	<u>10,849,887</u>
CLASSIFIED			
Xt	\$72,291 - \$107,870	4	341,574
X	70,786 - 105,624	4	343,207
IXt	64,546 - 96,312	3	269,691
IX	62,093 - 92,653	3	215,399
VIII ^{lt}	57,627 - 85,988	5	364,873
VIII	54,468 - 81,274	15	976,893
VII ^{lt}	50,311 - 75,072	1	53,271
VII	47,779 - 71,293	70	4,091,909
VI ^{lt}	46,023 - 68,673	6	321,458
VI	41,911 - 62,538	33	1,732,761

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

	<u>Salary Range</u>	<u>Number of People</u>	<u>Amount of Combined Salaries</u>
CLASSIFIED (continued)			
Vt	41,330 - 61,671	-	-
V	36,764 - 54,858	41	1,825,669
IV	32,249 - 48,121	7	260,422
III	28,289 - 42,212	17	637,102
II	24,815 - 37,028	-	-
I	21,770 - 32,484	-	-
Overtime			53,777
Total classified		<u>209</u>	<u>11,488,006</u>
CONFIDENTIAL			
9	\$65,202 - \$95,653	2	170,540
8	59,353 - 87,073	4	274,916
7	50,384 - 73,916	3	170,733
6	44,310 - 65,005	1	52,646
5	38,982 - 57,189	-	-
Total confidential		<u>10</u>	<u>668,835</u>
PART-TIME FACULTY			7,565,475
Group 1, lecture courses, per contact hour			
Group 2, lecture/lab courses, per contact hour			
Group 3, lab courses, per contact hour			
Group 4, other assignments, per hour			
Group 5, student activities coaches/directors			
OTHER			
Part-time administrative			108,760
Part-time classified and students			1,662,654
Total by type			<u>37,391,049</u>
Grants & Contracts fund, not specified by type			1,931,769
Total budget for wages and salaries			<u>\$39,322,818</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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	Special Assistant to the President
President Tim Cook	Denice Bailey
FTE 1.00	FTE 1.00

FOUNDATION / INSTITUTIONAL ADV., COLLEGE RELATIONS & MARKETING
Executive Director / Assoc. Vice President
Paul Moredock
FTE 1.00

Administrative Assistant II
Sara Dier
FTE 1.00

Major Gifts / Assistant Director
Vicki Smith
FTE 1.00

Creative Manager/Lead Designer
Kevin Anspach
FTE 1.00

Public Information Officer
Lori Hall
FTE 1.00

Foundation Events Coordinator
Tammy McKay
FTE 0.50

Annual / Alumni Giving Officer
Darcie Iven
FTE 1.00

Publication/Graphic Design
Diane Angelo Vacant
FTE 1.75

Web Design/New Media Marketing Specialist
Kim Crane Kirk Fryrear
FTE 2.00

Admin Coordinator
Janet Meister
FTE 1.00

College & Community Relations Coordinator
Jenelle Vader
FTE 1.00

Sr. Marketing & Communications
Justin Montgomery
FTE 1.00

Adr Total FTE	
Faculty	5.00
Classified & confidential	-
	10.25
	15.25

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET**

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

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

Executive Assistant to the Vice President	
Sara Sellards	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET**

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

ACADEMIC FOUNDATIONS AND CONNECTIONS	Tamara Strawn	Administrative Coordinator	1.00
Dean Tara Sprehe	Molly Burns	ABS Outreach Coordinator	1.00
FTE 1.00	Gloria Castaneda	Administrative Assistant II	1.00
	Robin Dryden	Administrative Assistant II	1.00
	Emilie Azorr	Administrative Assistant II	1.00
	Rita Shaw	Administrative Assistant II	1.00
	Barbara Simington	Administrative Assistant II	1.00
	Max Wedding	Business Systems Analyst	1.00
	Jonathan Abramson	Applied Information Systems Analyst	1.00
	Ray Atkinson	Transportation Systems Analyst	0.35
Associate Dean Darlene Geiger Jennifer Anderson			
FTE 2.00			

COUNSELING
Full-Time Faculty Guadalupe Martinez Stephanie Schaefer Casey Sims Vacant
FTE 4.00

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

Resource Specialist I
Nena Monterroza
FTE 1.00

Acad & Career Coach
Joan Jogodnik
FTE 1.00

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

Placemt/Advising Coor
Beth Wicklund
FTE 1.00

Workforce Advisor
Irene Carrillo
FTE 0.50

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

Enrollment Services Coordinator
Lindsey Pierce
FTE 1.00

Enrollment Services Specialist
William Burkhalter Maria Dixon Melissa Padron Travis Swanson
FTE 3.50

Admissions Counselor
Ivan Acosta Lindsey Curletto
FTE 2.00

Student Support / Retention Advisor
Ryan Stewart
FTE 1.00

Lead Admissions Counselor
Ariane Rakich
FTE 1.00

Assessment Services Program Specialist
Rebecca Torres
FTE 1.00

HEALTH/ PHYSICAL EDUCATION/ATHLETICS Director
Jim Martineau
FTE 1.00

Administrative Assistant
Dotty Coburn
FTE 1.00

Athletic Trainer
Kevin Arizo
FTE 1.00

Full-Time Faculty
Jessica Buel Keoni McHone Tracy Nelson Joshua Rhoden Robin Robinson
FTE 5.00

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET**

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

LEARNING CENTER	
Lab Coordinator Josh Aman	
FTE	1.00

OFFICE OF FINANCIAL AID & SCHOLARSHIPS	
Financial Aid Director Karen Ash	
FTE	1.00

SKILLS DEVELOPMENT	
Resource Specialist II Patrick Smida	
FTE	1.00

STUDENT & ACADEMIC SUPPORT SERVICES	
Director Dustin Bare	
FT	1.00

MATHEMATICS	
Full-Time Faculty Stefan Baratto Adam Hall Mark Hull Rhonda Hull Carrie Kyser Kurt Lewandowski Kelly Mercer Scot Pruyne Bruce Simmons Mark Yannotta	
FTE	10.00

Financial Aid Specialist Sara Alexander Greg Anderson Rochelle Dawn Molly McCulloch Starr Muramaru Stephanie Sampredo	
FTE	6.00

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

Academic and Career Coach Enrique Farrera Laura Funnemark Kim Hildebrand-Faust Kara Leonard Polly Martineau Jodi Stapleton Kandie Starr Kyle Thomas	
FTE	5.75

Disabilities Resource Coordinator Christina Bruck	
FTE	1.00

Assistive Technology Specialist Vacant	
FTE	1.00

Financial Aid Advisor / Scholarship Coordinator Klaudia Cuevas	
FTE	1.00

STUDENT LIFE AND LEADERSHIP	
Director of Student Life John Ginsburg	
FTE	1.00

Graduation Services Evaluator April Smith Sarah Steidl	
FTE	2.00

Veterans Affairs Coordinator Ransom "RB" Green	
FTE	1.00

Financial Aid Analyst / Systems Support Specialist Theresa Sanne	
FTE	1.00

Student Life & Leadership Coordinator Michelle Baker	
FTE	1.00

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

Veterans Education Benefits Specialist Ebony Frederick-Pettway	
FTE	1.00

Student Success and Completion Coordinator Vacant	
FTE	0.55

Total FTE	
Administrative	8.00
Faculty	38.00
Class & Conf	53.05
	<u>99.05</u>

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Arts and Sciences (Page 1 of 2)

ARTS AND SCIENCES			
Dean Sue Goff			
FTE	1.00		
Associate Dean Lisa Reynolds			
FTE	1.00		

Beth Hodgkinson	Administrative Coordinator	1.00
Amy Burghardt	Administrative Assistant II	1.00
Becky Fidler	Administrative Assistant II	1.00
Jennifer Jett	Administrative Assistant	0.75
Loretta Mills	Administrative Assistant II	1.00
Naomi Sether	Administrative Assistant II	0.75
Kelly White	Administrative Assistant II	1.00
Ami Collofello	Administrative Assistant II	0.92

ART	
Studio Technician Katherine Simmons	
FTE	.47

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

BUSINESS	
Full-Time Faculty Francisco Corona Beverly Forney Robert Dale Hatfield Michael Moiso Sharon Parker Joan San-Claire	
FTE	6.00

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

COMPUTER SCIENCE	
Hardware/Network Lab Coordinator Eric McBride	
FTE	1.00

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

ENGINEERING SCIENCES	
Administrative Assistant II Naomi Sether	
FTE	.08

Full-Time Faculty Matthew LaForce Eric Lee James Nurmi Vacant	
FTE	4.00

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Arts and Sciences (Page 2 of 2)

HORTICULTURE	
Horticulture Lab Assistant	
Timothy McDonough	
FTE	1.00

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

SCIENCE	
Science Lab Coordinator	
Joan Harrison-Buckley	
FTE	1.00

SOCIAL SCIENCES	
Full-Time Faculty	
Adelia Arguello Brian Don Jackie Flowers Robert Keeler Eric Lewis Patricia McFarland Erich Pfeiffer	
FTE	7.00

WORLD LANGUAGES	
Full-Time Faculty	
Irma Bjerre Amy Ellis Ernesto Hernandez	
FTE	3.00

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

Science Lab Assistant	
Jennifer Pope Kyle Robillard	
FTE	2.00

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

Total FTE	
Administrative	2.00
Faculty	54.00
Classified & confidential	12.97
	<u>68.97</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Connections with Business and Industry**

CONNECTIONS WITH BUSINESS AND INDUSTRY	
Executive Director Lisa Davidson	
FTE	1.00

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

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

Training Services Coordinator Theresa Olsen Teresa Robertson	
FTE	2.00

Full-Time Faculty Pamela Akini William Fisher Paul Wanner	
FTE	3.00

SMALL BUSINESS DEVELOPMENT CENTER	
SBDC Director Rob Campbell	
FTE	1.00

Program Specialist Kathy Nishimoto David Page	
FTE	1.80

Full-Time Faculty Vacant	
FTE	1.00

WORKFORCE DEVELOPMENT/WIOA	
Associate Director Roni Wilhelm	
FTE	1.00

Operations Manager Linda Wood	
FTE	1.00

Workforce Advisors Claire Calhoun Irene Carrillo Jody Carter William Erb Elena Esquivel de Gomez Kimberley Hikade Peggie Landon Kim Marshel Deby McDowell Jennifer McNeil Michael Shelley Vacant	
FTE	10.55

Total FTE	
Administrative	5.00
Faculty	4.00
Classified & confidential	16.35
	<u>25.35</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Institutional Effectiveness and Planning**

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Applied Information Technology Stephen Brouwers Mark Kremkow</td></tr> <tr><td style="text-align: center;">FTE 2.00</td></tr> </table>	Applied Information Technology Stephen Brouwers Mark Kremkow	FTE 2.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">INSTITUTIONAL EFFECTIVENESS AND PLANNING Dean Jason Kovac</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	INSTITUTIONAL EFFECTIVENESS AND PLANNING Dean Jason Kovac	FTE 1.00	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Scheduling and Planning Specialist Kelly Lawrence</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Scheduling and Planning Specialist Kelly Lawrence	FTE 1.00					
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Grants Administrator Amy Cannata														
FTE 1.00														
Full-Time Faculty Elizabeth Carney Jil Freeman														
FTE 2.00														
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FTE 1.00														
<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;">Faculty 5.00</td></tr> <tr><td style="text-align: center;">Class & conf 15.33</td></tr> <tr><td style="text-align: center;"><u> 26.33</u></td></tr> </table>	Total FTE	Administrative 6.00	Faculty 5.00	Class & conf 15.33	<u> 26.33</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">EVENT & CONFERENCE SERVICES Facility/Events Coordinator Jennifer Miller</td></tr> <tr><td style="text-align: center;">FTE 0.83</td></tr> </table>	EVENT & CONFERENCE SERVICES Facility/Events Coordinator Jennifer Miller	FTE 0.83	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Academic and Career Coach Katie Harvey</td></tr> <tr><td style="text-align: center;">FTE 1.00</td></tr> </table>	Academic and Career Coach Katie Harvey	FTE 1.00			
Total FTE														
Administrative 6.00														
Faculty 5.00														
Class & conf 15.33														
<u> 26.33</u>														
EVENT & CONFERENCE SERVICES Facility/Events Coordinator Jennifer Miller														
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Academic and Career Coach Katie Harvey														
FTE 1.00														

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET**

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

TECHNOLOGY, HEALTH OCCUPATIONS, AND WORKFORCE	
Dean	
Cynthia Risan	
FTE	1.00

Associate Dean	
Jarett Gilbert	
Donna Larson	
FTE	2.00

Laura Lundborg	Administrative Coordinator	1.00
Sharon Brown	Administrative Assistant II	0.83
Lizz Norrander	Administrative Assistant II	1.00

AUTOMOTIVE TECHNOLOGY	
Automotive Parts Technician	
Jessica Matthews	
FTE	1.00

APPRENTICESHIPS, OREGON CITY	
Apprenticeship Coordinator	
Leslie Donohue	
FTE	1.00

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

HEALTH SCIENCES	
Health Sciences Educ Systems Coordinator	
Cindi Woodard	
FTE	1.00

Administrative Assistant	
Christy McClure	
FTE	1.00

Toolroom Lab Techs	
Andrew Daniek	
Casey Jimerson	
FTE	2.00

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

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

Simulation Technician	
Amber Dawn	
FTE	1.00

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

COMMUNITY EDUCATION	
Community Education Coordinator	
Angie Byrd	
FT	1.00

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET**

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

HARMONY STUDENT SERVICES AND INSTRUCTION	
Director Sunny Olsen	
FTE	1.00

Student Services Coordinator Jann York	
FTE	1.00

Advising Specialist Philip Reid	
FTE	1.00

MANUFACTURING TECHNOLOGY	
Lab Technician Eduardo Hernandez	
FTE	1.00

Advising Specialist Aschlie Town	
FTE	1.00

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

TECH HIRE GRANT	
Director CTDS Carrie Kraten	
FTE	1.00

Workforce Advisors Tom Brown Claire Calhoun Justin McDaniels	
FTE	2.50

WILDLAND FIRE	
Full-Time Faculty Jeff Ennenga	
FT	1.00

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

Administrative Assistant II Vacant	
FTE	1.00

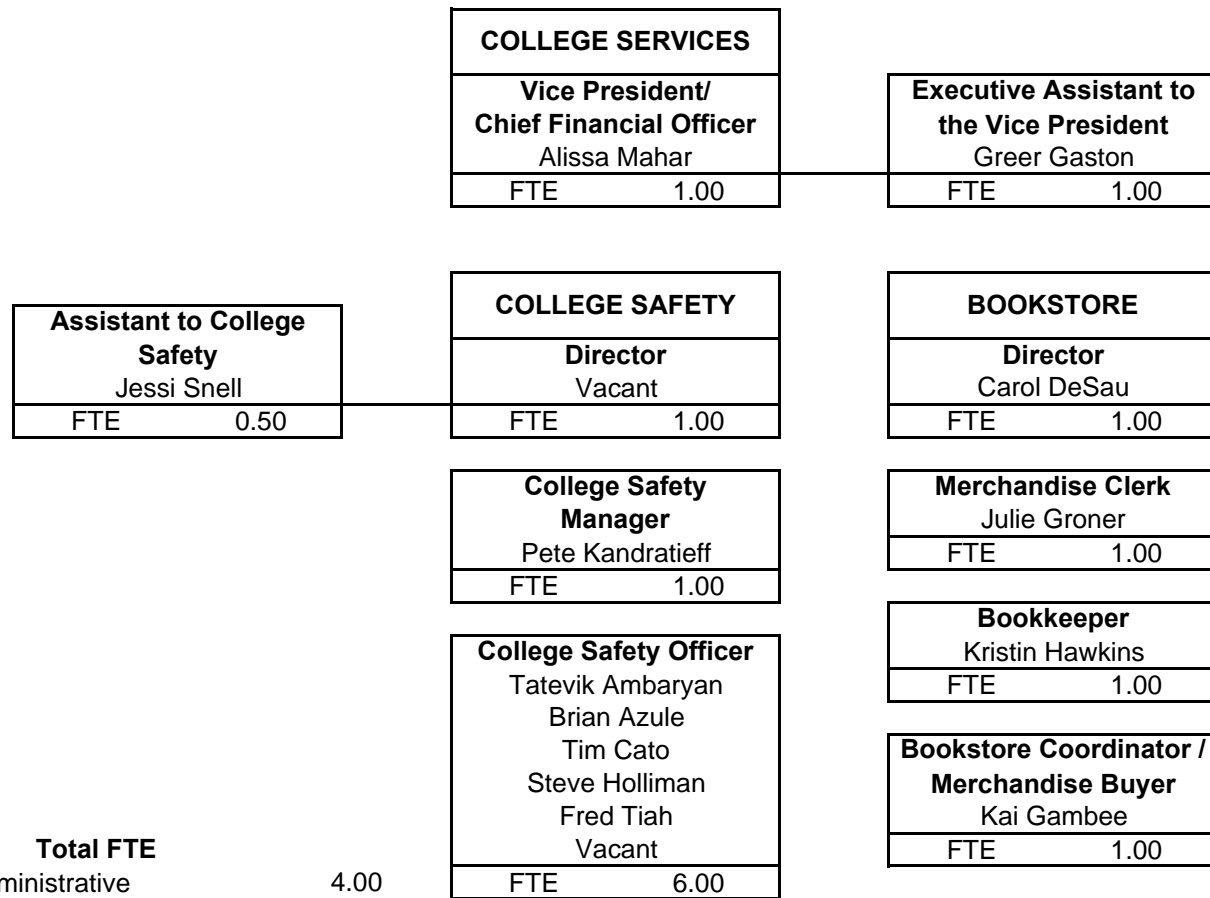
Student Services Coordinator Chris Hughes	
FTE	1.00

Student Services / Facility Coordinator Joyce Gabriel	
FTE	1.00

Advising Specialist Katelynn Karch	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- College Services**



Total FTE	
Administrative	4.00
Faculty	-
Classified & confidential	10.50
	<u>14.50</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Business Services**

BUSINESS OFFICE	
Dean of Business Services Jeff Shaffer	Assistant to Business Services Jessi Snell
FTE 1.00	FTE 0.50

ACCOUNTS RECEIVABLE	
Bursar/Student Accounts Manager Jennifer Milldrum	
FTE	1.00

Foundation / Cash Accountant Jill Johnston	
FTE	1.00

Accounts Payable Specialist Melissa Deyoe Karen Shipp-Viles	
FTE	2.00

Student Accounts Receivable Specialist Mindy Kobata - Lead Linda Bonogofski Steve Cameron	
FTE	3.00

Financial Aid / Purchasing Accountant Elizabeth Cole	
FTE	1.00

Business Systems & Compliance Analyst Jay Anderson	
FTE	1.00

Grant Accountant Sheila Baack	
FTE	1.00

Contracts Administrator Wesley Buchholz	
FTE	1.00

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Campus Services**

		CAMPUS SERVICES			
Project Coordinator Mickey Yeager		Dean Bob Cochran		Administrative Coordinator Laura Smith	
FTE	1.00	FTE	1.00	FTE	1.00

CAMPUS SERVICES	
Director Lloyd Helm	
FTE	1.00

CUSTODIAL SERVICES	
Custodial Manager Kelly Montgomery	
FTE	1.00

DUPLICATION	
Duplication Coordinator Kathy Bergin	
FTE	1.00

Maintenance Engineer Rodney Osterhoudt Jeff Tapp	
FTE	2.00

Maintenance Specialist Delbert Dulle Nicholas Ellingson Gordon Hoffman Michael Pfaffle Kyle Vincent Phu Vu John Wilberg	
FTE	7.00

Custodial Jeffrey John (supervisor) Scottie Adams Thomas Anderson Glenn Armstrong Jessica Cloud Claudia Fife Jim Fife Dale Forney Cary Glover Carl Graham Romelia Hernandez Carl Jones Brandon Keeler Mason Malchow Rodney Mankins Ranko Radanovic Broderick Ridenour John Wrenn	
FTE	18.00

ENVIRONMENTAL HEALTH AND SAFETY	
EH&S Coordinator Brian Puncocher	
FTE	1.00

Energy Coordinator Hilmo Ljucevic	
FTE	1.00

Plant Engineer James Logan	
FTE	1.00

SHIPPING AND RECEIVING	
Mailroom Coordinator Brian Nicholson	
FTE	1.00

Groundskeeper Aaron Ingersoll Thomas Powell Michael Tulipat	
FTE	3.00

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Human Resources**

HUMAN RESOURCES			
Dean Patricia Anderson Wieck		Administrative Coordinator Vanessa Vicente	
FTE	1.00	FTE	1.00

HR Operations Director Vicki Hedges	
FTE	1.00

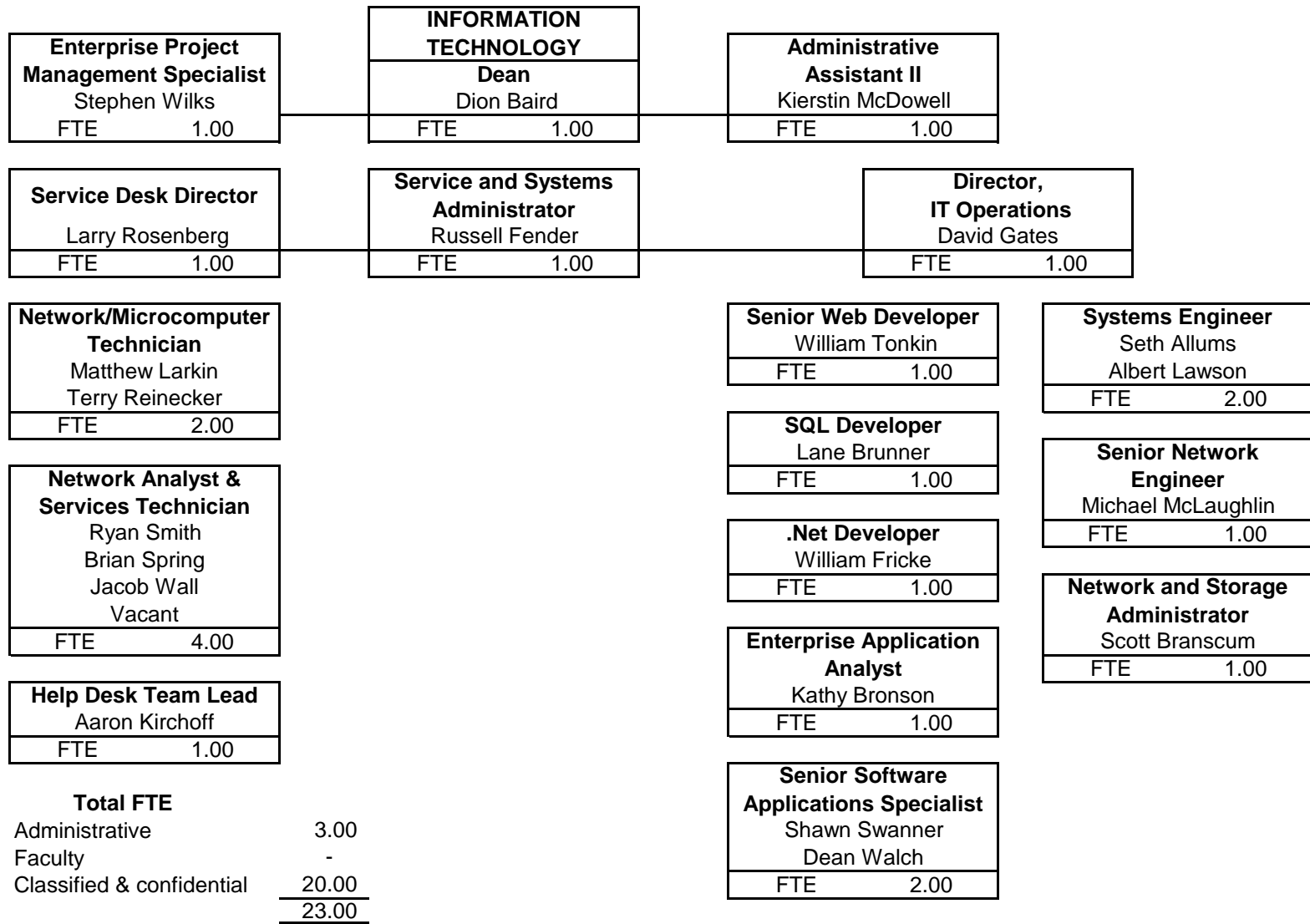
HR Compliance Specialist Chris Smith	
FTE	1.00

Payroll Accountant Michelle Dodgion Vacant	
FTE	1.60

HR Business Partner Rachael Lindsay Aldene Sumic	
FTE	2.00

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Budgetary Organization Charts -- Information Technology



FUNDS

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Fund Descriptions**

This section describes each of the funds used by the College. The shaded bars on the left side show how the funds are grouped for appropriations on pages 14 and 15.

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

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

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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
2018-19 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
2018-19 BUDGET
Fund Descriptions**

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>
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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
2018-19 BUDGET
Fund Descriptions**

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

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

Enterprise Funds	52 Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
	54 Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
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
2018-19 BUDGET
General Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
<u>\$ 15,710,997</u>	<u>\$ 18,670,488</u>	<u>\$ 17,498,000</u>	Beginning fund balance	<u>\$ 11,951,000</u>	<u>\$ 11,951,000</u>	<u>\$ 11,701,000</u>
			State revenue			
14,675,131	14,279,231	14,655,574	State community college support	16,294,353	16,294,353	16,205,295
283	21,679	2,000	State grants and contracts	2,000	2,000	2,000
			Local revenue			
16,977,596	17,802,732	18,777,583	Property taxes	19,441,028	19,441,028	19,441,028
13,801,589	14,480,077	15,145,020	Tuition	15,901,748	15,901,748	15,299,702
1,117,841	1,402,181	1,461,523	Fees	1,506,419	1,506,419	1,476,244
261,493	276,993	267,310	Local grants and contracts	278,967	278,967	278,967
380,271	800,067	486,435	Other local revenue	805,437	805,437	1,075,656
			Federal revenue			
71,034	52,871	50,000	Federal grants and contracts	79,307	79,307	-
<u>47,285,238</u>	<u>49,115,831</u>	<u>50,845,445</u>	Total revenue	<u>54,309,259</u>	<u>54,309,259</u>	<u>53,778,892</u>
			Other sources			
70,000	258,561	85,000	Transfers in	60,000	60,000	60,000
11,939	8,626	25,000	Sale of fixed assets	-	-	-
<u>81,939</u>	<u>267,187</u>	<u>110,000</u>	Total other sources	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<u>\$ 63,078,174</u>	<u>\$ 68,053,506</u>	<u>\$ 68,453,445</u>	Total resources	<u>\$ 66,320,259</u>	<u>\$ 66,320,259</u>	<u>\$ 65,539,892</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
25,368,036	27,988,852	\$ 30,467,719	Wages and salaries	\$ 31,133,600	\$ 31,133,600	\$ 31,650,146
9,924,382	10,750,087	13,414,029	Payroll taxes and benefits	14,127,329	14,127,329	14,341,530
-	764	-	Retiree stipend	-	-	-
<u>35,292,418</u>	<u>38,739,703</u>	<u>43,881,748</u>	Total personnel services	<u>45,260,929</u>	<u>45,260,929</u>	<u>45,991,676</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
General Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			Materials and services			
781,583	826,673	872,472	Supplies	845,787	845,787	845,787
131,362	138,387	179,004	Travel	211,891	211,891	250,891
280,820	271,838	477,241	Training and staff development	515,724	515,724	524,085
156,662	129,742	141,921	Publicity and public relations	143,649	143,649	143,649
262,835	311,957	284,119	Printing and publications	328,066	328,066	328,066
1,126,206	1,330,197	1,629,484	Repair and maintenance	1,792,573	1,792,573	1,792,573
1,576,149	1,680,747	1,649,794	Utilities	1,865,057	1,865,057	1,865,057
426,362	411,884	434,098	Fees and dues	475,110	475,110	475,110
313,398	328,096	380,000	Insurance	375,970	375,970	375,970
913,768	1,209,402	1,229,132	Professional services	1,481,200	1,481,200	1,291,200
520	619	7,318	Student financial aid	8,818	8,818	8,818
-	3,057	-	WIA payments for student expenses	-	-	-
405,553	475,221	244,327	Other materials and services	370,677	370,677	370,677
<u>6,375,218</u>	<u>7,117,820</u>	<u>7,528,910</u>	Total materials and services	<u>8,414,522</u>	<u>8,414,522</u>	<u>8,271,883</u>
			Capital outlay			
175,436	26,129	40,000	Vehicles and equipment	40,000	40,000	40,000
102,781	74,739	89,011	Library collection	80,000	80,000	80,000
<u>278,217</u>	<u>100,868</u>	<u>129,011</u>	Total capital outlay	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<u>41,945,853</u>	<u>45,958,391</u>	<u>51,539,669</u>	Total expenditures	<u>53,795,451</u>	<u>53,795,451</u>	<u>54,383,559</u>
			Other uses			
2,461,833	4,822,061	7,710,750	Transfers out	3,044,740	3,044,740	2,044,740
-	-	9,203,026	Contingency	9,480,068	9,480,068	9,111,593
18,670,488	17,273,054	-	Ending fund balance	-	-	-
<u>21,132,321</u>	<u>22,095,115</u>	<u>16,913,776</u>	Total other uses	<u>12,524,808</u>	<u>12,524,808</u>	<u>11,156,333</u>
<u>\$ 63,078,174</u>	<u>\$ 68,053,506</u>	<u>\$ 68,453,445</u>	Total requirements	<u>\$ 66,320,259</u>	<u>\$ 66,320,259</u>	<u>\$ 65,539,892</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
EXECUTIVE									
50126	Board of Education	\$ -	\$ 87,160	\$ -	\$ 87,160	\$ -	\$ -	\$ -	\$ -
50132	President	429,088	177,955	-	607,043	-	-	-	-
50112	College Relations and Marketing	837,653	312,268	-	1,149,921	-	-	-	-
50500	Foundation	475,098	26,898	-	501,996	-	-	-	-
	Total Executive	<u>1,741,839</u>	<u>604,281</u>	<u>-</u>	<u>2,346,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	478,257	34,938	-	513,195	-	-	-	-
50118	Instruction and Student Services	379,488	100,709	-	480,197	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>857,745</u>	<u>135,647</u>	<u>-</u>	<u>993,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	583,552	28,911	-	612,463	44,759	-	-	44,759
10029	English	1,915,591	20,035	-	1,935,626	62,623	3,377	-	66,000
10031	English as a Second Language	820,116	17,520	-	837,636	62,971	1,100	-	64,071
10038	Health/Physical Education/Athletics	1,376,170	53,947	-	1,430,117	19,587	35,000	-	54,587
10056	Mathematics	1,885,648	14,018	-	1,899,666	113,908	25,000	-	138,908
20700	Learning Center	94,607	20,494	-	115,101	-	-	-	-
30095	Counseling	569,745	12,692	-	582,437	24,028	4,500	-	28,528
30098	Student & Academic Support Services	1,491,181	201,421	-	1,692,602	27,421	7,550	-	34,971
30099	Enrollment Services	1,027,261	52,489	-	1,079,750	45,701	9,550	-	55,251
30100	Student Life and Leadership	289,915	28,840	-	318,755	-	-	-	-
30104	Academic Foundations and Connections	1,359,730	60,081	-	1,419,811	-	-	-	-
30111	Office of Financial Aid and Scholarships	946,168	26,965	-	973,133	-	-	-	-
30200	Student Services Enhancements	229,800	285,241	-	515,041	-	-	-	-
	Total Acad Foundations & Connections	<u>12,589,484</u>	<u>822,654</u>	<u>-</u>	<u>13,412,138</u>	<u>400,998</u>	<u>86,077</u>	<u>-</u>	<u>487,075</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 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	737,741	9,836	-	747,577	51,499	54,501	-	106,000
10013	Business	1,194,039	17,201	-	1,211,240	76,137	16,665	-	92,802
10016	Communications and Theatre Arts	901,044	59,167	-	960,211	-	24,500	-	24,500
10017	Computer Science	786,588	17,703	-	804,291	30,070	20,392	-	50,462
10028	Engineering Sciences	485,224	11,622	-	496,846	6,111	86,500	-	92,611
10035	World Languages	439,880	8,456	-	448,336	16,254	1,200	-	17,454
10039	Horticulture	586,255	12,062	-	598,317	23,448	53,800	5,000	82,248
10057	Music	579,796	29,558	-	609,354	118,820	7,600	-	126,420
10066	Science	2,372,350	8,957	-	2,381,307	161,551	151,250	-	312,801
10074	Social Sciences	1,328,537	27,055	-	1,355,592	-	9,000	-	9,000
20082	Arts and Sciences	926,879	3,781	-	930,660	-	-	-	-
50154	Environmental Learning Center	-	-	-	-	115,949	-	-	115,949
	Total Arts and Sciences	10,338,333	205,398	-	10,543,731	599,839	425,408	5,000	1,030,247
Connections with Business & Industry									
10020	Customized Training & Development Svcs	535,891	76,548	-	612,439	-	-	-	-
10073	Small Business Development Center	243,946	7,901	-	251,847	-	-	-	-
20077	Connections with Business and Industry	143,519	-	-	143,519	-	-	-	-
20096	Workforce Development/WIOA	34,327	11,774	-	46,101	-	-	-	-
	Total Connections w/ Business & Industry	957,683	96,223	-	1,053,906	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	197,141	6,125	-	203,266	281,957	39,910	-	321,867
10099	High School Plus	-	-	-	-	279,000	5,600	-	284,600
20084	Institutional Effectiveness & Planning	649,276	24,739	-	674,015	-	-	-	-
20088	Instr Support & Professional Developmt	837,742	120,014	-	957,756	-	-	-	-
20089	Library	575,640	152,139	80,000	807,779	-	-	-	-
20401	Curriculum and Scheduling	318,217	64,441	-	382,658	-	-	-	-
50128	Facilities Reservation	119,714	1,142	-	120,856	-	-	-	-
50136	Institutional Research and Reporting	279,361	58,672	-	338,033	-	-	-	-
	Total IEP	2,977,091	427,272	80,000	3,484,363	560,957	45,510	-	606,467
Technology, Applied Science and Public Services									
10001	Health Sciences	1,706,377	19,254	-	1,725,631	174,861	97,000	-	271,861
10007	Automotive Technology	983,286	81,682	-	1,064,968	57,968	22,032	-	80,000
10018	Community Education	134,474	100,349	-	234,823	117,513	11,500	-	129,013
10033	Educ, Human Svcs & Criminal Justice	873,438	16,776	-	890,214	3,917	500	-	4,417
10055	Manufacturing Technology	1,492,997	161,259	-	1,654,256	283,338	51,662	-	335,000
10058	Harmony Student Services & Instruction	1,026,769	6,408	-	1,033,177	-	8,000	-	8,000
10080	Wilsonville Student Svcs & Instruction	940,728	41,588	-	982,316	497,307	90,193	26,000	613,500
20083	Tech, Applied Science & Public Svcs	764,244	13,321	-	777,565	-	5,351	-	5,351
20315	Auto Tech - Technical Mechanical	-	-	-	-	13,057	98,500	-	111,557
	Total TAPS	7,922,313	440,637	-	8,362,950	1,147,961	384,738	26,000	1,558,699
	Total Instruction & Student Services	35,642,649	2,127,831	80,000	37,850,480	2,709,755	941,733	31,000	3,682,488

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
COLLEGE SERVICES									
College Services Administration									
50116	College Services	353,008	58,676	-	411,684	-	-	-	-
50125	General Administration	-	616,970	-	616,970	-	-	-	-
50134	College Safety	867,527	255,282	-	1,122,809	-	-	-	-
	Total College Services Administration	1,220,535	930,928	-	2,151,463	-	-	-	-
Business Services									
50000	Accounts Receivable	372,095	709,054	-	1,081,149	-	-	-	-
50110	Business Office	741,910	115,299	-	857,209	-	-	-	-
	Total Business Services	1,114,005	824,353	-	1,938,358	-	-	-	-
Campus Services									
30125	Food Services	-	61,840	-	61,840	-	-	-	-
50143	Environmental Health and Safety	89,495	19,828	-	109,323	-	-	-	-
50145	Shipping and Receiving	72,603	131,782	-	204,385	-	-	-	-
51103	Custodial Services	1,306,027	130,294	20,000	1,456,321	-	-	-	-
60150	Campus Services	1,760,498	2,035,522	20,000	3,816,020	-	-	-	-
	Total Campus Services	3,228,623	2,379,266	40,000	5,647,889	-	-	-	-
Human Resources									
20091	Staff Development, Instructional	-	66,000	-	66,000	-	-	-	-
50127	Human Resources	873,084	248,981	-	1,122,065	-	-	-	-
	Total Human Resources	873,084	314,981	-	1,188,065	-	-	-	-
Information Technology									
50115	Information Technology	2,170,941	1,090,243	-	3,261,184	-	-	-	-
	Total College Services	8,607,188	5,539,771	40,000	14,186,959	-	-	-	-
	Total expenditures	\$45,991,676	\$8,271,883	\$120,000	\$ 54,383,559	\$2,709,755	\$ 941,733	\$31,000	\$3,682,488

CLACKAMAS COMMUNITY COLLEGE
2018-19 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
RESOURCES						
Beginning fund balance	\$ 1,600,584	\$ 13,000	\$ 923,223	\$ 26,000	\$ 20,000	\$ 115,000
Local revenue						
Fees	2,717,839	-	860,000	300,000	55,000	50,000
Sales of goods and services	37,000	-	-	-	-	-
Local grants and contracts	350,000	-	-	-	-	-
Other local revenue	49,000	-	-	100,000	65,000	-
Total revenue	<u>3,153,839</u>	<u>-</u>	<u>860,000</u>	<u>400,000</u>	<u>120,000</u>	<u>50,000</u>
Other sources						
Transfers in	43,000	250,000	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	<u>43,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total resources	<u>\$ 4,797,423</u>	<u>\$ 263,000</u>	<u>\$ 1,783,223</u>	<u>\$ 426,000</u>	<u>\$ 140,000</u>	<u>\$ 165,000</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 2,019,835	\$ 20,000	\$ 293,444	\$ 5,000	\$ -	\$ 40,000
Payroll taxes and benefits	691,645	4,960	142,756	1,395	-	164
Retiree stipend	-	-	-	-	-	-
Total personnel services	<u>2,711,480</u>	<u>24,960</u>	<u>436,200</u>	<u>6,395</u>	<u>-</u>	<u>40,164</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 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	487,783	-	404,000	141,605	21,000	10,000
Travel	46,350	-	-	128,000	11,000	-
Training & staff development	20,000	-	-	-	5,000	-
Publicity & public relations	20,700	20,000	-	-	-	-
Printing and publications	65,100	-	38,495	-	13,000	-
Repair and maintenance	56,900	125,000	-	-	1,000	-
Utilities	3,800	-	-	-	-	-
Fees and dues	12,250	-	-	25,000	8,000	-
Insurance	-	-	-	40,000	-	-
Professional services	122,875	-	-	60,000	35,000	1,500
Cost of goods sold	90,000	-	-	-	-	-
Student financial aid	2,200	-	-	-	4,000	-
Other materials & services	12,050	85,000	-	-	30,000	-
Total materials and services	<u>940,008</u>	<u>230,000</u>	<u>442,495</u>	<u>394,605</u>	<u>128,000</u>	<u>11,500</u>
Capital outlay						
Vehicles and equipment	31,000	-	-	-	-	-
Total expenditures	<u>3,682,488</u>	<u>254,960</u>	<u>878,695</u>	<u>401,000</u>	<u>128,000</u>	<u>51,664</u>
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	1,114,935	8,040	404,528	25,000	12,000	113,336
Ending fund balance	-	-	500,000	-	-	-
Total other uses	<u>1,114,935</u>	<u>8,040</u>	<u>904,528</u>	<u>25,000</u>	<u>12,000</u>	<u>113,336</u>
Total requirements	<u>\$ 4,797,423</u>	<u>\$ 263,000</u>	<u>\$ 1,783,223</u>	<u>\$ 426,000</u>	<u>\$ 140,000</u>	<u>\$ 165,000</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Special Revenue Funds (Part 2 of 2)

	<u>Externally Restricted</u>		<u>Reserve Funds</u>				2018-19 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
RESOURCES							
Beginning fund balance	\$ 159,000	\$ 650,000	\$ 1,900,000	\$ 350,000	\$ 3,000,000	\$ 2,700,000	\$ 11,456,807
State revenue							
State grants and contracts	-	500,000	-	-	-	-	500,000
State student financial aid	1,800,000	-	-	-	-	-	1,800,000
Local revenue							
Fees	-	200,000	-	-	-	-	4,182,839
Sales of goods and services	-	-	-	-	-	-	37,000
Local grants and contracts	-	531,400	-	-	-	-	881,400
Local student financial aid	900,000	-	-	-	-	-	900,000
Other local revenue	-	1,000,000	-	-	-	-	1,214,000
Federal revenue							
Federal grants and contracts	-	6,500,000	-	-	-	-	6,500,000
Federal student financial aid	7,735,495	-	-	-	-	-	7,735,495
Other federal revenue	17,073	3,000	-	-	-	-	20,073
Total revenue	<u>10,452,568</u>	<u>8,734,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,770,807</u>
Other sources							
Transfers in	50,000	115,600	620,000	100,000	-	200,000	1,378,600
Sale of fixed assets	-	-	-	-	-	-	-
Total other sources	<u>50,000</u>	<u>115,600</u>	<u>620,000</u>	<u>100,000</u>	<u>-</u>	<u>200,000</u>	<u>1,378,600</u>
Total resources	<u>10,661,568</u>	<u>9,500,000</u>	<u>2,520,000</u>	<u>450,000</u>	<u>3,000,000</u>	<u>2,900,000</u>	<u>36,606,214</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	3,500,000	\$ -	\$ -	\$ -	\$ 140,000	\$ 6,196,788
Payroll taxes and benefits	714	1,575,000	565,500	-	-	43,008	3,025,142
Retiree stipend	-	-	159,700	-	-	-	159,700
Total personnel services	<u>179,223</u>	<u>5,075,000</u>	<u>725,200</u>	<u>-</u>	<u>-</u>	<u>183,008</u>	<u>9,381,630</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Special Revenue Funds (Part 2 of 2)

	<u>Externally Restricted</u>		<u>Reserve Funds</u>				2018-19 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
Materials and services							
Supplies	-	250,000	-	250,000	-	-	1,564,388
Travel	-	75,000	-	-	-	-	260,350
Training & staff development	-	50,000	-	-	-	-	75,000
Publicity & public relations	-	9,000	-	-	-	-	49,700
Printing and publications	-	30,000	-	-	-	-	146,595
Repair and maintenance	-	50,000	-	-	-	291,000	523,900
Utilities	-	3,000	-	-	-	-	6,800
Fees and dues	-	8,000	-	-	-	-	53,250
Insurance	-	-	-	-	-	-	40,000
Professional services	-	350,000	-	-	-	41,600	610,975
Cost of goods sold	-	-	-	-	-	-	90,000
Student financial aid	10,245,886	40,000	-	-	-	-	10,292,086
WIA payments for students	-	900,000	-	-	-	-	900,000
Other materials & services	-	350,000	-	-	-	-	477,050
Total materials and services	10,245,886	2,115,000	-	250,000	-	332,600	15,090,094
Capital outlay							
Vehicles and equipment	-	200,000	-	-	-	-	231,000
Library collection	-	20,000	-	-	-	-	20,000
Total capital outlay	-	220,000	-	-	-	-	251,000
Total expenditures	10,425,109	7,410,000	725,200	250,000	-	515,608	24,722,724
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	236,459	2,090,000	1,794,800	200,000	3,000,000	-	8,999,098
Ending fund balance	-	-	-	-	-	2,384,392	2,884,392
Total other uses	236,459	2,090,000	1,794,800	200,000	3,000,000	2,384,392	11,883,490
Total requirements	\$ 10,661,568	\$ 9,500,000	\$ 2,520,000	\$ 450,000	\$ 3,000,000	\$ 2,900,000	\$ 36,606,214

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Fee Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 1,352,896	\$ 2,000,969	\$ 1,255,777	Beginning fund balance	\$ 1,600,584	\$ 1,600,584	\$ 1,600,584
Local revenue						
3,870,609	3,130,854	2,811,071	Fees	2,717,839	2,717,839	2,717,839
37,259	22,109	35,000	Sales of goods and services	37,000	37,000	37,000
130,337	393,746	300,000	Local grants and contracts	350,000	350,000	350,000
3,291	27,575	1,000	Other local revenue	49,000	49,000	49,000
<u>4,041,496</u>	<u>3,574,284</u>	<u>3,147,071</u>	Total revenue	<u>3,153,839</u>	<u>3,153,839</u>	<u>3,153,839</u>
Other sources						
36,897	-	73,000	Transfers in	43,000	43,000	43,000
<u>\$ 5,431,289</u>	<u>\$ 5,575,253</u>	<u>\$ 4,475,848</u>	Total resources	<u>\$ 4,797,423</u>	<u>\$ 4,797,423</u>	<u>\$ 4,797,423</u>
REQUIREMENTS						
Expenditures						
Personnel services						
2,000,490	1,816,417	\$ 1,872,126	Wages and salaries	\$ 2,049,390	\$ 2,049,390	\$ 2,019,835
483,496	441,672	725,796	Payroll taxes and benefits	617,365	617,365	691,645
<u>2,483,986</u>	<u>2,258,089</u>	<u>2,597,922</u>	Total personnel services	<u>2,666,755</u>	<u>2,666,755</u>	<u>2,711,480</u>
Materials and services						
454,466	594,312	501,670	Supplies	489,508	489,508	487,783
63,806	31,475	49,802	Travel	46,350	46,350	46,350
10,936	3,970	19,850	Training and staff development	20,000	20,000	20,000
10,868	6,486	20,949	Publicity and public relations	20,700	20,700	20,700
59,795	51,521	50,830	Printing and publications	65,100	65,100	65,100
101,806	34,912	66,177	Repair and maintenance	56,900	56,900	56,900
5,699	5,828	4,700	Utilities	3,800	3,800	3,800
3,096	5,517	7,150	Fees and dues	12,250	12,250	12,250
114,535	108,600	112,602	Professional services	122,875	122,875	122,875
113,291	104,793	86,500	Cost of goods sold	90,000	90,000	90,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Fee Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
-	70	1,780	Student financial aid	2,200	2,200	2,200
8,036	18,583	10,000	Other materials and services	12,050	12,050	12,050
<u>946,334</u>	<u>966,067</u>	<u>932,010</u>	Total materials and services	<u>941,733</u>	<u>941,733</u>	<u>940,008</u>
			Capital outlay			
-	25,077	46,551	Vehicles and equipment	31,000	31,000	31,000
<u>3,430,320</u>	<u>3,249,233</u>	<u>3,576,483</u>	Total expenditures	<u>3,639,488</u>	<u>3,639,488</u>	<u>3,682,488</u>
			Other uses			
-	242,524	25,000	Transfers out	-	-	-
-	-	874,365	Contingency	1,157,935	1,157,935	1,114,935
2,000,969	2,083,496	-	Ending fund balance	-	-	-
<u>2,000,969</u>	<u>2,326,020</u>	<u>899,365</u>	Total other uses	<u>1,157,935</u>	<u>1,157,935</u>	<u>1,114,935</u>
<u>\$ 5,431,289</u>	<u>\$ 5,575,253</u>	<u>\$ 4,475,848</u>	Total requirements	<u>\$ 4,797,423</u>	<u>\$ 4,797,423</u>	<u>\$ 4,797,423</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Innovation Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 205,202	\$ -	\$ 131,000	Beginning fund balance	\$ 13,000	\$ 13,000	\$ 13,000
-	419	-	Local revenue			
			Other local revenue	-	-	-
470,000	770,930	250,000	Other sources			
			Transfers in	250,000	250,000	250,000
\$ 675,202	\$ 771,349	\$ 381,000	Total resources	\$ 263,000	\$ 263,000	\$ 263,000
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 170,243	\$ 88,122	\$ 87,630	Wages and salaries	\$ 20,000	\$ 20,000	\$ 20,000
36,877	20,366	19,050	Payroll taxes and benefits	4,960	4,960	4,960
<u>207,120</u>	<u>108,488</u>	<u>106,680</u>	Total personnel services	<u>24,960</u>	<u>24,960</u>	<u>24,960</u>
Materials and services						
28,726	27,334	19,050	Supplies	-	-	-
3,709	610	7,620	Travel	-	-	-
78,647	15,601	22,860	Training and staff development	-	-	-
24,954	-	15,240	Publicity and public relations	-	-	20,000
23,515	3,776	7,620	Printing and publications	-	-	-
96,130	36,503	38,100	Repair and maintenance	125,000	125,000	125,000
65,500	408	-	Fees and dues	-	-	-
146,178	209,230	125,730	Professional services	-	-	-
6	-	-	Student financial aid	-	-	-
717	-	19,050	Other materials and services	85,000	85,000	85,000
<u>468,082</u>	<u>293,462</u>	<u>255,270</u>	Total materials and services	<u>210,000</u>	<u>210,000</u>	<u>230,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Innovation Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
-	13,697	19,050	Capital outlay			
-	-	-	Vehicles and equipment	-	-	-
<u>675,202</u>	<u>415,647</u>	<u>381,000</u>	Total expenditures	<u>234,960</u>	<u>234,960</u>	<u>254,960</u>
			Other uses			
-	-	-	Contingency	28,040	28,040	8,040
-	355,702	-	Ending fund balance	-	-	-
-	355,702	-	Total other uses	<u>28,040</u>	<u>28,040</u>	<u>8,040</u>
<u>\$ 675,202</u>	<u>\$ 771,349</u>	<u>\$ 381,000</u>	Total requirements	<u>\$ 263,000</u>	<u>\$ 263,000</u>	<u>\$ 263,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Student Technology Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 270,832	\$ 471,184	\$ 612,531	Beginning fund balance	\$ 923,223	\$ 923,223	\$ 923,223
			Local revenue			
749,645	760,217	928,900	Fees	860,000	860,000	860,000
\$ 1,020,477	\$ 1,231,401	\$ 1,541,431	Total resources	\$ 1,783,223	\$ 1,783,223	\$ 1,783,223
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 179,217	\$ 222,228	\$ 254,144	Wages and salaries	\$ 285,866	\$ 285,866	\$ 293,444
80,004	97,349	125,956	Payroll taxes and benefits	138,520	138,520	142,756
259,221	319,577	380,100	Total personnel services	424,386	424,386	436,200
			Materials and services			
242,285	187,799	255,000	Supplies	204,000	204,000	404,000
-	42,683	37,740	Printing and publications	38,495	38,495	38,495
47,787	280	-	Repair and maintenance	-	-	-
290,072	230,762	292,740	Total materials and services	242,495	242,495	442,495
549,293	550,339	672,840	Total expenditures	666,881	666,881	878,695
			Other uses			
-	-	203,767	Contingency	616,342	616,342	404,528
471,184	681,062	664,824	Ending fund balance	500,000	500,000	500,000
471,184	681,062	868,591	Total other uses	1,116,342	1,116,342	904,528
\$ 1,020,477	\$ 1,231,401	\$ 1,541,431	Total requirements	\$ 1,783,223	\$ 1,783,223	\$ 1,783,223

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Intramurals and Athletics Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 10,580	\$ 35,782	\$ 26,500	Beginning fund balance	\$ 26,000	\$ 26,000	\$ 26,000
			Local revenue			
206,990	249,424	314,800	Fees	300,000	300,000	300,000
110,019	105,054	100,000	Other local revenue	100,000	100,000	100,000
<u>317,009</u>	<u>354,478</u>	<u>414,800</u>	Total revenue	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
			Other sources			
15,213	15,669	-	Transfers in	-	-	-
<u>15,213</u>	<u>15,669</u>	<u>-</u>	Total other sources	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 342,802</u>	<u>\$ 405,929</u>	<u>\$ 441,300</u>	Total resources	<u>\$ 426,000</u>	<u>\$ 426,000</u>	<u>\$ 426,000</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
1,057	1,076	\$ -	Wages and salaries	\$ -	\$ -	\$ 5,000
88	219	-	Payroll taxes and benefits	-	-	1,395
<u>1,145</u>	<u>1,295</u>	<u>-</u>	Total personnel services	<u>-</u>	<u>-</u>	<u>6,395</u>
			Materials and services			
100,321	109,639	160,800	Supplies	148,000	148,000	141,605
150,775	173,123	117,000	Travel	128,000	128,000	128,000
264	240	-	Printing and publications	-	-	-
23,381	14,766	19,000	Fees and dues	25,000	25,000	25,000
30,816	33,938	38,000	Insurance	40,000	40,000	40,000
-	36,035	68,000	Professional services	60,000	60,000	60,000
318	373	-	Student financial aid	-	-	-
<u>307,020</u>	<u>369,409</u>	<u>402,800</u>	Total expenditures	<u>401,000</u>	<u>401,000</u>	<u>401,000</u>
			Other uses			
-	-	38,500	Contingency	25,000	25,000	25,000
35,782	36,520	-	Ending fund balance	-	-	-
<u>35,782</u>	<u>36,520</u>	<u>38,500</u>	Total other uses	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<u>\$ 342,802</u>	<u>\$ 405,929</u>	<u>\$ 441,300</u>	Total requirements	<u>\$ 426,000</u>	<u>\$ 426,000</u>	<u>\$ 426,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Student Life and Leadership Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 169,252	\$ 138,738	\$ 140,000	Beginning fund balance	\$ 20,000	\$ 20,000	\$ 20,000
			Local revenue			
77,044	41,753	58,300	Fees	55,000	55,000	55,000
2,875	394	-	Sales of goods and services	-	-	-
111,692	89,546	65,000	Other local revenue	65,000	65,000	65,000
191,611	131,693	123,300	Total revenue	120,000	120,000	120,000
\$ 360,863	\$ 270,431	\$ 263,300	Total resources	\$ 140,000	\$ 140,000	\$ 140,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
58,080	-	\$ -	Wages and salaries	\$ -	\$ -	\$ -
30,655	-	-	Payroll taxes and benefits	-	-	-
88,735	-	-	Total personnel services	-	-	-
			Materials and services			
18,841	31,921	39,300	Supplies	21,000	21,000	21,000
2,248	14,082	11,000	Travel	11,000	11,000	11,000
4,534	4,264	10,000	Training and staff development	5,000	5,000	5,000
25	-	500	Publicity and public relations	-	-	-
9,346	10,364	10,500	Printing and publications	13,000	13,000	13,000
160	-	1,000	Repair and maintenance	1,000	1,000	1,000
3,599	2,055	8,000	Fees and dues	8,000	8,000	8,000
31,093	24,078	35,000	Professional services	35,000	35,000	35,000
13,237	8,979	4,000	Student financial aid	4,000	4,000	4,000
50,307	52,306	4,000	Other materials and services	30,000	30,000	30,000
222,125	148,049	123,300	Total expenditures	128,000	128,000	128,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Student Life and Leadership Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
-	-	140,000	Other uses			
138,738	122,382	-	Contingency	12,000	12,000	12,000
138,738	122,382	140,000	Ending fund balance	-	-	-
\$ 360,863	\$ 270,431	\$ 263,300	Total other uses	12,000	12,000	12,000
			Total requirements	\$ 140,000	\$ 140,000	\$ 140,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Computer Lab Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 115,874	\$ 113,143	\$ 105,000	Beginning fund balance	\$ 115,000	\$ 115,000	\$ 115,000
			Local revenue			
49,105	48,529	50,900	Fees	50,000	50,000	50,000
\$ 164,979	\$ 161,672	\$ 155,900	Total resources	\$ 165,000	\$ 165,000	\$ 165,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
49,336	53,019	\$ 48,686	Wages and salaries	\$ 40,000	\$ 40,000	\$ 40,000
292	862	214	Payroll taxes and benefits	164	164	164
<u>49,628</u>	<u>53,881</u>	<u>48,900</u>	Total personnel services	<u>40,164</u>	<u>40,164</u>	<u>40,164</u>
			Materials and services			
2,183	642	1,500	Supplies	10,000	10,000	10,000
25	-	500	Printing and publications	-	-	-
-	107	-	Professional services	1,500	1,500	1,500
<u>2,208</u>	<u>749</u>	<u>2,000</u>	Total materials and services	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>
<u>51,836</u>	<u>54,630</u>	<u>50,900</u>	Total expenditures	<u>51,664</u>	<u>51,664</u>	<u>51,664</u>
			Other uses			
-	-	105,000	Contingency	113,336	113,336	113,336
113,143	107,042	-	Ending fund balance	-	-	-
<u>113,143</u>	<u>107,042</u>	<u>105,000</u>	Total other uses	<u>113,336</u>	<u>113,336</u>	<u>113,336</u>
\$ 164,979	\$ 161,672	\$ 155,900	Total requirements	\$ 165,000	\$ 165,000	\$ 165,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Student Financial Aid Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 18,210	\$ 49,965	\$ 60,000	Beginning fund balance	\$ 159,000	\$ 159,000	\$ 159,000
			State revenue			
1,443,750	2,876,792	1,900,000	State student financial aid	1,800,000	1,800,000	1,800,000
			Local revenue			
1,093,263	964,588	1,000,000	Local student financial aid	900,000	900,000	900,000
			Federal revenue			
8,003,312	7,523,843	8,044,823	Federal student financial aid	7,735,495	7,735,495	7,735,495
17,812	15,279	17,538	Other federal revenue	17,073	17,073	17,073
<u>10,558,137</u>	<u>11,380,502</u>	<u>10,962,361</u>	Total revenue	<u>10,452,568</u>	<u>10,452,568</u>	<u>10,452,568</u>
			Other sources			
-	50,000	-	Transfers in	50,000	50,000	50,000
<u>\$ 10,576,347</u>	<u>\$ 11,480,467</u>	<u>\$ 11,022,361</u>	Total resources	<u>\$ 10,661,568</u>	<u>\$ 10,661,568</u>	<u>\$ 10,661,568</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
244,669	191,864	\$ 154,714	Wages and salaries	\$ 178,509	\$ 178,509	\$ 178,509
1,510	1,068	619	Payroll taxes and benefits	714	714	714
<u>246,179</u>	<u>192,932</u>	<u>155,333</u>	Total personnel services	<u>179,223</u>	<u>179,223</u>	<u>179,223</u>
			Materials and services			
10,280,203	11,122,267	10,778,509	Student financial aid	10,245,886	10,245,886	10,245,886
-	7,837	-	Other materials and services	-	-	-
<u>10,280,203</u>	<u>11,130,104</u>	<u>10,778,509</u>	Total materials and services	<u>10,245,886</u>	<u>10,245,886</u>	<u>10,245,886</u>
<u>10,526,382</u>	<u>11,323,036</u>	<u>10,933,842</u>	Total expenditures	<u>10,425,109</u>	<u>10,425,109</u>	<u>10,425,109</u>
			Other uses			
-	-	88,519	Contingency	236,459	236,459	236,459
49,965	157,431	-	Ending fund balance	-	-	-
<u>49,965</u>	<u>157,431</u>	<u>88,519</u>	Total other uses	<u>236,459</u>	<u>236,459</u>	<u>236,459</u>
<u>\$ 10,576,347</u>	<u>\$ 11,480,467</u>	<u>\$ 11,022,361</u>	Total requirements	<u>\$ 10,661,568</u>	<u>\$ 10,661,568</u>	<u>\$ 10,661,568</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Grants and Contracts Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
604,091	666,045	\$ 650,000	Beginning fund balance	\$ 650,000	\$ 650,000	\$ 650,000
			State revenue			
119,347	1,280,699	250,000	State grants and contracts	500,000	500,000	500,000
			Local revenue			
133,771	128,544	150,000	Fees	200,000	200,000	200,000
695,647	458,289	400,000	Local grants and contracts	531,400	531,400	531,400
773,052	891,975	700,000	Other local revenue	1,000,000	1,000,000	1,000,000
			Federal revenue			
3,335,540	2,716,404	5,000,000	Federal grants and contracts	6,500,000	6,500,000	6,500,000
3,294	2,160	-	Other federal revenue	3,000	3,000	3,000
<u>5,060,651</u>	<u>5,478,071</u>	<u>6,500,000</u>	Total revenue	<u>8,734,400</u>	<u>8,734,400</u>	<u>8,734,400</u>
			Other sources			
-	115,474	115,600	Transfers in	115,600	115,600	115,600
-	2,300	-	Sale of fixed assets	-	-	-
-	117,774	115,600	Total other sources	<u>115,600</u>	<u>115,600</u>	<u>115,600</u>
<u>5,664,742</u>	<u>6,261,890</u>	<u>\$ 7,265,600</u>	Total resources	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
2,276,991	2,315,734	\$ 3,306,000	Wages and salaries	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
791,420	757,660	1,391,000	Payroll taxes and benefits	1,575,000	1,575,000	1,575,000
<u>3,068,411</u>	<u>3,073,394</u>	<u>4,697,000</u>	Total personnel services	<u>5,075,000</u>	<u>5,075,000</u>	<u>5,075,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Grants and Contracts Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			Materials and services			
231,465	281,886	150,000	Supplies	250,000	250,000	250,000
56,094	41,421	40,000	Travel	75,000	75,000	75,000
12,354	60,730	20,000	Training and staff development	50,000	50,000	50,000
9,174	7,473	5,000	Publicity and public relations	9,000	9,000	9,000
22,076	21,418	20,000	Printing and publications	30,000	30,000	30,000
35,583	114,974	50,000	Repair and maintenance	50,000	50,000	50,000
2,385	2,883	2,000	Utilities	3,000	3,000	3,000
3,765	13,813	2,000	Fees and dues	8,000	8,000	8,000
310,154	294,690	300,000	Professional services	350,000	350,000	350,000
38,256	63,843	40,000	Student financial aid	40,000	40,000	40,000
816,280	999,331	850,000	WIA payments for student expenses	900,000	900,000	900,000
333,939	494,510	250,000	Other materials and services	350,000	350,000	350,000
<u>1,871,525</u>	<u>2,396,972</u>	<u>1,729,000</u>	Total materials and services	<u>2,115,000</u>	<u>2,115,000</u>	<u>2,115,000</u>
			Capital outlay			
21,864	133,334	200,000	Vehicles and equipment	200,000	200,000	200,000
	-	-	Library collection	20,000	20,000	20,000
<u>21,864</u>	<u>133,334</u>	<u>200,000</u>	Total capital outlay	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
<u>4,961,800</u>	<u>5,603,700</u>	<u>6,626,000</u>	Total expenditures	<u>7,410,000</u>	<u>7,410,000</u>	<u>7,410,000</u>
			Other uses			
36,897	164,626	-	Transfers out	-	-	-
-	-	639,600	Contingency	2,090,000	2,090,000	2,090,000
666,045	493,564	-	Ending fund balance	-	-	-
<u>702,942</u>	<u>658,190</u>	<u>639,600</u>	Total other uses	<u>2,090,000</u>	<u>2,090,000</u>	<u>2,090,000</u>
<u>5,664,742</u>	<u>6,261,890</u>	<u>\$ 7,265,600</u>	Total requirements	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>	<u>\$ 9,500,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Retirement Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 1,676,869	\$ 1,832,617	\$ 1,809,100	Beginning fund balance	\$ 1,900,000	\$ -	\$ 1,900,000
			Other sources			
1,000,000	750,000	620,000	Transfers in	620,000	-	620,000
\$ 2,676,869	\$ 2,582,617	\$ 2,429,100	Total resources	\$ 2,520,000	\$ -	\$ 2,520,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
616,032	530,301	\$ 531,700	Payroll taxes and benefits	\$ 565,500	\$ -	\$ 565,500
228,220	184,863	101,200	Retiree stipend	159,700	-	159,700
844,252	715,164	632,900	Total expenditures	725,200	-	725,200
			Other uses			
-	-	1,796,200	Contingency	1,794,800	-	1,794,800
1,832,617	1,867,453	-	Ending fund balance	-	-	-
1,832,617	1,867,453	1,796,200	Total other uses	1,794,800	-	1,794,800
\$ 2,676,869	\$ 2,582,617	\$ 2,429,100	Total requirements	\$ 2,520,000	\$ -	\$ 2,520,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Insurance Reserve Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 215,042	\$ 291,520	\$ 310,000	Beginning fund balance	\$ 350,000	\$ 350,000	\$ 350,000
			Other sources			
100,000	100,000	50,000	Transfers in	100,000	100,000	100,000
\$ 315,042	\$ 391,520	\$ 360,000	Total resources	\$ 450,000	\$ 450,000	\$ 450,000
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 20,522	\$ -	\$ 200,000	Supplies	\$ 250,000	\$ 250,000	\$ 250,000
-	630	-	Repair and maintenance	-	-	-
3,000	-	-	Insurance	-	-	-
-	25,000	-	Other materials and services	-	-	-
<u>23,522</u>	<u>25,630</u>	<u>200,000</u>	Total materials and services	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Capital outlay						
-	11,040	-	Library collection	-	-	-
<u>23,522</u>	<u>36,670</u>	<u>200,000</u>	Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Other uses						
-	-	160,000	Contingency	200,000	200,000	200,000
291,520	354,850	-	Ending fund balance	-	-	-
\$ 315,042	\$ 391,520	\$ 360,000	Total requirements	\$ 450,000	\$ 450,000	\$ 450,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
PERS Reserve Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	Beginning fund balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
			State revenue			
			Other sources			
-	2,000,000	-	Transfers in	1,000,000	1,000,000	-
<u>\$ 1,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total resources	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 3,000,000</u>
			REQUIREMENTS			
			Other uses			
-	-	3,000,000	Contingency	4,000,000	4,000,000	3,000,000
1,000,000	3,000,000	-	Ending fund balance	-	-	-
<u>\$ 1,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	Total requirements	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 3,000,000</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Technology Infrastructure and Software Replacement Fund

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ -	\$ -	\$ -	Beginning fund balance	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
			Other sources			
-	-	2,700,000	Transfers in	\$ 200,000	\$ 200,000	\$ 200,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,700,000</u>	Total resources	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ 140,000	Wages and salaries	\$ 140,000	\$ 140,000	\$ 140,000
-	-	43,008	Payroll taxes and benefits	43,008	43,008	43,008
<u>-</u>	<u>-</u>	<u>183,008</u>	Total personnel services	<u>183,008</u>	<u>183,008</u>	<u>183,008</u>
			Materials and services			
-	-	91,000	Repair and maintenance	291,000	291,000	291,000
-	-	41,600	Professional services	41,600	41,600	41,600
<u>-</u>	<u>-</u>	<u>132,600</u>	Total materials and services	<u>332,600</u>	<u>332,600</u>	<u>332,600</u>
<u>-</u>	<u>-</u>	<u>315,608</u>	Total expenditures	<u>515,608</u>	<u>515,608</u>	<u>515,608</u>
			Other uses			
-	-	2,384,392	Ending fund balance	2,384,392	2,384,392	2,384,392
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,700,000</u>	Total requirements	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 2,602,461	\$ 2,444,082	\$ 2,320,432	Beginning fund balance	\$ 5,097,299	\$ 5,097,299	\$ 5,097,299
			Local revenue			
5,875,663	6,130,445	6,347,050	Property taxes	6,608,660	6,608,660	6,608,660
176,400	176,800	172,000	Local grants and contracts	177,200	177,200	177,200
2,128,912	2,355,823	2,330,929	Other local revenue	2,556,681	2,556,681	2,556,681
8,180,975	8,663,068	8,849,979	Total revenue	9,342,541	9,342,541	9,342,541
			Other sources			
-	-	2,800,000	Transfers in	-	-	-
\$ 10,783,436	\$ 11,107,150	\$ 13,970,411	Total resources	\$ 14,439,840	\$ 14,439,840	\$ 14,439,840
			REQUIREMENTS			
			Expenditures			
			Debt service			
\$ 5,170,000	\$ 5,715,000	\$ 5,630,000	Principal	\$ 7,290,000	\$ 7,290,000	\$ 7,290,000
3,169,354	2,905,151	3,623,671	Interest	3,341,632	3,341,632	3,341,632
8,339,354	8,620,151	9,253,671	Total expenditures	10,631,632	10,631,632	10,631,632
			Other uses			
-	-	4,509,132	Contingency	3,608,208	3,608,208	3,608,208
2,444,082	2,486,999	207,608	Ending fund balance	200,000	200,000	200,000
2,444,082	2,486,999	4,716,740	Total other uses	3,808,208	3,808,208	3,808,208
\$ 10,783,436	\$ 11,107,150	\$ 13,970,411	Total requirements	\$ 14,439,840	\$ 14,439,840	\$ 14,439,840

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds				Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2007 Refunding of 2001	2015	2017	Total		2009 Refunding of 1998 COPs	
Fund balance June 30, 2017				\$ 418,789	\$2,068,210	\$ -	\$2,486,999
Projected 2017-18							
Revenue				6,436,044	2,455,929	1,222,000	10,113,973
Expenditures							
Principal	\$ 4,205,000	\$ -		4,205,000	1,305,000	120,000	5,630,000
Interest	685,750	640,100		1,325,850	1,255,929	52,000	2,633,779
Total debt service	<u>\$ 4,890,750</u>	<u>\$ 640,100</u>		<u>5,530,850</u>	<u>2,560,929</u>	<u>172,000</u>	<u>8,263,779</u>
Fund balance at end of year				1,323,983	1,963,210	1,050,000	4,337,193
Budget 2018-19							
Revenue				6,608,660	2,556,681	177,200	9,342,541
Transfers in				-	-	-	-
Total revenue & other sources				<u>6,608,660</u>	<u>2,556,681</u>	<u>177,200</u>	<u>9,342,541</u>
Expenditures							
Principal	\$ 4,565,000	\$ -	\$ 75,000	4,640,000	1,470,000	1,180,000	7,290,000
Interest	475,500	640,100	987,150	2,102,750	1,191,682	47,200	3,341,632
Total debt service	<u>\$ 5,040,500</u>	<u>\$ 640,100</u>	<u>\$ 1,062,150</u>	<u>6,742,750</u>	<u>2,661,682</u>	<u>1,227,200</u>	<u>10,631,632</u>
Fund balance at end of year				<u>\$ 1,189,893</u>	<u>\$ 1,858,209</u>	<u>\$ -</u>	<u>\$ 3,048,102</u>

Restrictions on and use of fund balance

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Description of Long-Term Debt

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

General Obligation Bonds

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

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

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

Pension Obligation Bonds

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

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

Full Faith and Credit Obligations (FFCO)

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Description of Long-Term Debt

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

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

Last year, \$1,050,000 was transferred from General Fund reserves to the Debt Service fund to pay the debt principal when it is callable on June 1, 2019 of this fiscal year. Payments from the County will continue through 2026 pursuant to the original agreement. After the debt is paid on June 1, 2019, County payments will become General Fund revenue, recouping the transfer and providing interest income on the continued financing by the College for Clackamas County. Between 2019 and 2026, the General Fund will receive \$174,800 in interest which would otherwise have been passed on to those who owned the full faith and credit obligations.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 2,770,000	\$ 154,928,913
Principal balance at June 30, 2018	\$ 9,510,000	\$ 43,896,012	\$ 44,997,901	\$ 12,145,000	\$ 10,915,000	\$ 1,180,000	\$ 122,643,913
Payment source	Property tax levy for debt service			College operations		Clackamas County	
Purpose	Refund 2001 GO bonds	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003		Refund 1998 debt related to Sheriff's Precinct	
Coupon rates	4.00-5.00%	2.00-5.00%	2.00-5.00%	3.35-5.50%	4.64-4.83%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	Charles Schwab & Co., Inc.	Financial Security Assurance	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AAA	AA	AA+	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	
Current rating							
S & P	AA	AA	AA+	AA	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
	Total Principal and Interest						
Year Ending June 30							
2019	\$ 5,040,500	\$ 640,100	\$ 1,062,150	\$ 1,417,245	\$ 1,244,437	\$ 177,200	\$ 9,581,632
2020	5,192,250	640,100	1,135,650	1,481,444	1,296,007	172,000	9,917,451
2021	-	3,720,100	3,661,650	1,544,932	1,348,631	176,800	10,452,113
2022	-	3,845,100	3,774,400	1,607,436	1,400,393	176,200	10,803,529
2023	-	3,970,100	3,878,400	1,678,685	1,457,567	175,400	11,160,152
2024	-	4,095,100	3,988,650	1,747,860	1,514,667	174,400	11,520,677
2025	-	4,227,350	4,099,400	1,823,482	1,576,454	173,200	11,899,886
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	176,800	10,114,902
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	-	10,271,180
2028	-	4,655,000	2,127,750	1,018,364	880,580	-	8,681,694
2029	-	4,805,000	2,183,000	-	-	-	6,988,000
2030	-	4,965,000	2,230,250	-	-	-	7,195,250
2031	-	5,125,000	2,289,750	-	-	-	7,414,750
2032	-	5,290,000	2,345,750	-	-	-	7,635,750
2033	-	5,465,000	2,403,250	-	-	-	7,868,250
2034	-	5,640,000	2,462,000	-	-	-	8,102,000
2035	-	5,825,000	2,521,750	-	-	-	8,346,750
2036	-	-	8,297,250	-	-	-	8,297,250
2037	-	-	8,547,500	-	-	-	8,547,500
2038	-	-	8,804,251	-	-	-	8,804,251
2039	-	-	9,070,750	-	-	-	9,070,750
2040	-	-	9,345,000	-	-	-	9,345,000
Total	<u>\$ 10,232,750</u>	<u>\$ 71,777,300</u>	<u>\$ 88,343,551</u>	<u>\$ 16,199,544</u>	<u>\$ 14,063,572</u>	<u>\$ 1,402,000</u>	<u>\$ 202,018,717</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
Year Ending June 30	<i>Principal Portion</i>						
2019	\$ 4,565,000	\$ -	\$ 75,000	\$ 750,000	\$ 720,000	\$ 130,000	\$ 6,240,000
2020	4,945,000	-	150,000	855,000	805,000	130,000	6,885,000
2021	-	2,672,362	1,073,402	965,000	895,000	140,000	5,745,764
2022	-	2,671,111	1,224,281	1,080,000	990,000	145,000	6,110,392
2023	-	2,655,342	1,375,161	1,210,000	1,095,000	150,000	6,485,503
2024	-	3,455,000	1,538,973	1,345,000	1,205,000	155,000	7,698,973
2025	-	3,750,000	1,985,000	1,495,000	1,325,000	160,000	8,715,000
2026	-	4,010,000	-	1,655,000	1,450,000	170,000	7,285,000
2027	-	4,290,000	45,000	1,825,000	1,590,000	-	7,750,000
2028	-	2,774,613	95,000	965,000	840,000	-	4,674,613
2029	-	2,714,777	155,000	-	-	-	2,869,777
2030	-	2,645,997	210,000	-	-	-	2,855,997
2031	-	2,582,385	280,000	-	-	-	2,862,385
2032	-	2,515,818	350,000	-	-	-	2,865,818
2033	-	2,457,392	425,000	-	-	-	2,882,392
2034	-	2,394,575	505,000	-	-	-	2,899,575
2035	-	2,345,669	590,000	-	-	-	2,935,669
2036	-	-	6,395,000	-	-	-	6,395,000
2037	-	-	6,965,000	-	-	-	6,965,000
2038	-	-	6,805,044	-	-	-	6,805,044
2039	-	-	7,082,727	-	-	-	7,082,727
2040	-	-	7,673,313	-	-	-	7,673,313
Total	\$ 9,510,000	\$ 43,935,041	\$ 44,997,901	\$ 12,145,000	\$ 10,915,000	\$ 1,180,000	\$ 122,682,942

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds		Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2009 Refunding of 1998 COPs	
				<i>Interest Portion</i>			
2019	\$ 475,500	\$ 640,100	\$ 987,150	\$ 667,245	\$ 524,437	\$ 47,200	\$ 3,341,632
2020	247,250	640,100	985,650	626,444	491,007	42,000	3,032,451
2021	-	1,047,738	2,588,248	579,932	453,631	36,800	4,706,349
2022	-	1,173,989	2,550,119	527,436	410,393	31,200	4,693,137
2023	-	1,314,758	2,503,239	468,685	362,567	25,400	4,674,649
2024	-	640,100	2,449,677	402,860	309,667	19,400	3,821,704
2025	-	477,350	2,114,400	328,482	251,454	13,200	3,184,886
2026	-	354,850	2,035,000	245,809	187,443	6,800	2,829,902
2027	-	214,500	2,035,000	154,287	117,393	-	2,521,180
2028	-	1,880,387	2,032,750	53,364	40,580	-	4,007,081
2029	-	2,090,223	2,028,000	-	-	-	4,118,223
2030	-	2,319,003	2,020,250	-	-	-	4,339,253
2031	-	2,542,615	2,009,750	-	-	-	4,552,365
2032	-	2,774,182	1,995,750	-	-	-	4,769,932
2033	-	3,007,608	1,978,250	-	-	-	4,985,858
2034	-	3,245,425	1,957,000	-	-	-	5,202,425
2035	-	3,479,331	1,931,750	-	-	-	5,411,081
2036	-	-	1,902,250	-	-	-	1,902,250
2037	-	-	1,582,500	-	-	-	1,582,500
2038	-	-	1,999,207	-	-	-	1,999,207
2039	-	-	1,988,023	-	-	-	1,988,023
2040	-	-	1,671,687	-	-	-	1,671,687
Total	\$ 722,750	\$ 27,842,259	\$ 43,345,650	\$ 4,054,544	\$ 3,148,572	\$ 222,000	\$ 79,335,775

**CLACKAMAS COMMUNITY COLLEGE
2018-19 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, 2017-18	\$ 51,312,502,867
Percentage limitation	<u>1.5%</u>
Legal debt limitation	<u>769,687,543</u>
Bonded indebtedness at June 30, 2018	<u>98,403,913</u>
Debt margin	<u><u>\$ 671,283,630</u></u>

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CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Capital Projects Funds

	<i>Restricted</i>	<i>Unrestricted</i>			2018-19 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES					
Beginning fund balance	\$ 45,500,000	\$ 225,000	\$ 1,500,000	\$ 3,000,000	\$ 50,225,000
State revenue					
State grants and contracts	10,000,000	-	-	-	10,000,000
Local revenue					
Fees	-	-	35,000	-	35,000
Other local revenue	262,000	-	-	-	262,000
Total revenue	<u>10,262,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>10,297,000</u>
Other sources					
Transfers in	-	159,140	250,000	500,000	909,140
Proceeds from long-term debt	-	-	-	-	-
Total other sources	<u>-</u>	<u>159,140</u>	<u>250,000</u>	<u>500,000</u>	<u>909,140</u>
Total resources	<u>\$ 55,762,000</u>	<u>\$ 384,140</u>	<u>\$ 1,785,000</u>	<u>\$ 3,500,000</u>	<u>\$ 61,431,140</u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 205,506	\$ -	\$ -	\$ -	\$ 205,506
Payroll taxes and benefits	47,513	-	-	-	47,513
Total personal services	<u>253,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>253,019</u>
Materials and services					
Supplies	-	125,000	-	-	125,000
Repair and maintenance	-	-	-	300,000	300,000
Professional services	9,400,000	-	-	200,000	9,600,000
Total materials and services	<u>9,400,000</u>	<u>125,000</u>	<u>-</u>	<u>500,000</u>	<u>10,025,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Capital Projects Funds**

	<i>Restricted</i>	<i>Unrestricted</i>			2018-19 Budget
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
Capital outlay					
Vehicles and equipment	-	-	500,000	-	500,000
Buildings and infrastructure	37,500,000	-	-	2,000,000	39,500,000
Land	-	-	-	-	-
Total capital outlay	<u>37,500,000</u>	<u>-</u>	<u>500,000</u>	<u>2,000,000</u>	<u>40,000,000</u>
Total expenditures	<u>47,153,019</u>	<u>125,000</u>	<u>500,000</u>	<u>2,500,000</u>	<u>50,278,019</u>
Other uses					
Transfers out	-	200,000	-	-	200,000
Contingency	8,608,981	59,140	1,285,000	1,000,000	10,953,121
Ending fund balance	-	-	-	-	-
Total other uses	<u>8,608,981</u>	<u>259,140</u>	<u>1,285,000</u>	<u>1,000,000</u>	<u>11,153,121</u>
Total requirements	<u>\$ 55,762,000</u>	<u>\$ 384,140</u>	<u>\$ 1,785,000</u>	<u>\$ 3,500,000</u>	<u>\$ 61,431,140</u>

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Capital Projects (Bond) Fund

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 33,581,429	\$ 25,120,777	\$ 55,600,000	Beginning fund balance	\$ 45,500,000	\$ 45,500,000	\$ 45,500,000
			State revenue			
-	-	7,864,000	State grants and contracts	10,000,000	10,000,000	10,000,000
168,331	30,622	200,000	Other local revenue	262,000	262,000	262,000
168,331	30,622	8,064,000	Total revenue	10,262,000	10,262,000	10,262,000
			Other sources			
-	44,997,901	-	Proceeds from long-term debt	-	-	-
-	44,997,901	-	Total other sources	-	-	-
\$ 33,749,760	\$ 70,149,300	\$ 63,664,000	Total resources	\$ 55,762,000	\$ 55,762,000	\$ 55,762,000
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ -	Wages and salaries	\$ 105,506	\$ 105,506	\$ 205,506
-	-	-	Payroll taxes and benefits	47,513	47,513	47,513
-	-	-	Total personal services	153,019	153,019	253,019
			Materials and services			
\$ 91,148	\$ 108,918	\$ -	Supplies	\$ -	\$ -	\$ -
1,455	-	-	Travel	-	-	-
-	513	-	Publicity and public relations	-	-	-
416	100	-	Printing and publications	-	-	-
205,256	648,684	-	Repair and maintenance	-	-	-
-	68	-	Utilities	-	-	-
83,982	122,737	-	Fees and dues	-	-	-
-	48,608	-	Insurance	-	-	-
2,379,296	5,744,668	7,000,000	Professional services	9,400,000	9,400,000	9,400,000
2,761,553	6,674,296	7,000,000	Total materials and services	9,400,000	9,400,000	9,400,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Capital Projects (Bond) Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			Capital outlay			
1,658,689	536,681	-	Vehicles and equipment	-	-	-
-	10,201,349	45,000,000	Buildings and infrastructure	37,500,000	37,500,000	37,500,000
4,208,741	-	-	Land	-	-	-
<u>5,867,430</u>	<u>10,738,030</u>	<u>45,000,000</u>	Total capital outlay	<u>37,500,000</u>	<u>37,500,000</u>	<u>37,500,000</u>
<u>8,628,983</u>	<u>17,412,326</u>	<u>52,000,000</u>	Total expenditures	<u>47,053,019</u>	<u>47,053,019</u>	<u>47,153,019</u>
			Other uses			
-	(7,700,983)	-	Issuance/refunding of long-term debt	-	-	-
-	-	11,664,000	Contingency	8,708,981	8,708,981	8,608,981
25,120,777	60,437,957	-	Ending fund balance	-	-	-
<u>25,120,777</u>	<u>52,736,974</u>	<u>11,664,000</u>	Total other uses	<u>8,708,981</u>	<u>8,708,981</u>	<u>8,608,981</u>
<u>\$ 33,749,760</u>	<u>\$ 70,149,300</u>	<u>\$ 63,664,000</u>	Total requirements	<u>\$ 55,762,000</u>	<u>\$ 55,762,000</u>	<u>\$ 55,762,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Staff Computer Replacement Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ -	\$ -	\$ -	Beginning fund balance	\$ 225,000	\$ 225,000	\$ 225,000
			Other sources			
150,000	150,000	154,500	Transfers in	159,140	159,140	159,140
\$ 150,000	\$ 150,000	\$ 154,500	Total resources	\$ 384,140	\$ 384,140	\$ 384,140
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ -	\$ 20,225	\$ 154,500	Supplies	\$ 125,000	\$ 125,000	\$ 125,000
			Capital outlay			
150,000	-	-	Vehicles and equipment	-	-	-
<u>150,000</u>	<u>20,225</u>	<u>154,500</u>	Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
			Other uses			
			Issuance/refunding of long-term debt	-	-	-
-	-	-	Transfers out	200,000	200,000	200,000
-	-	-	Contingency	59,140	59,140	59,140
-	129,775	-	Ending fund balance	-	-	-
<u>-</u>	<u>129,775</u>	<u>-</u>	Total other uses	<u>259,140</u>	<u>259,140</u>	<u>259,140</u>
\$ 150,000	\$ 150,000	\$ 154,500	Total requirements	\$ 384,140	\$ 384,140	\$ 384,140

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Equipment Replacement Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 1,538,129	\$ 1,551,799	\$ 1,670,000	Beginning fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
-	27,900	35,000	Local revenue			
			Fees	35,000	35,000	35,000
250,000	597,659	515,000	Other sources			
			Transfers in	250,000	250,000	250,000
\$ 1,788,129	\$ 2,177,358	\$ 2,220,000	Total resources	\$ 1,785,000	\$ 1,785,000	\$ 1,785,000
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 63,182	\$ 73,106	\$ -	Supplies	\$ -	\$ -	\$ -
-	20,712	-	Repair and maintenance	-	-	-
3,232	1,667	-	Professional services	-	-	-
3,053	1,181	-	Other materials and services	-	-	-
69,467	96,666	-	Total materials and services	-	-	-
Capital outlay						
166,863	370,458	800,000	Vehicles and equipment	500,000	500,000	500,000
236,330	467,124	800,000	Total expenditures	500,000	500,000	500,000
Other uses						
-	-	1,420,000	Contingency	1,285,000	1,285,000	1,285,000
1,551,799	1,710,234	-	Ending fund balance	-	-	-
1,551,799	1,710,234	1,420,000	Total other uses	1,285,000	1,285,000	1,285,000
\$ 1,788,129	\$ 2,177,358	\$ 2,220,000	Total requirements	\$ 1,785,000	\$ 1,785,000	\$ 1,785,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Lottery Bond Improvements Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 44,691		\$ -	Beginning fund balance			
			State revenue			
56,346		-	State grants and contracts			
\$ 101,037	\$ -	\$ -	Total resources			
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 56,347		-	Repair and maintenance			
			Other uses			
44,690		-	Transfers out			
\$ 101,037	\$ -	\$ -	Total requirements			

This fund was discontinued at June 30, 2016.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Major Maintenance Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 3,181,598	\$ 2,912,459	\$ 3,100,000	Beginning fund balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
			Local revenue			
-	1,000	928,342	Local grants and contracts	-	-	-
200	248,804	83,673	Other local revenue	-	-	-
200	249,804	1,012,015	Total revenue	-	-	-
			Other sources			
521,310	490,918	505,650	Transfers in	500,000	500,000	500,000
\$ 3,703,108	\$ 3,653,181	\$ 4,617,665	Total resources	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 86,289	\$ 126,124	\$ -	Supplies	\$ -	\$ -	\$ -
-	373	-	Publicity and public relations	-	-	-
16	-	-	Printing and publications	-	-	-
154,886	38,921	300,000	Repair and maintenance	300,000	300,000	300,000
239,186	182,157	205,650	Professional services	200,000	200,000	200,000
480,377	347,575	505,650	Total materials and services	500,000	500,000	500,000
			Capital outlay			
23,251	13,028	-	Vehicles and equipment	-	-	-
287,021	-	1,150,000	Buildings and infrastructure	2,000,000	2,000,000	2,000,000
310,272	13,028	1,150,000	Total capital outlay	2,000,000	2,000,000	2,000,000
790,649	360,603	1,655,650	Total expenditures	2,500,000	2,500,000	2,500,000
			Other uses			
-	-	2,962,015	Contingency	1,000,000	1,000,000	1,000,000
2,912,459	3,292,578	-	Ending fund balance	-	-	-
\$ 3,703,108	\$ 3,653,181	\$ 4,617,665	Total requirements	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Proprietary Funds**

	<i>Enterprise Funds</i>			
	Bookstore Fund	Customized Training Fund	Internal Service Fund	2018-19 Budget
RESOURCES				
Beginning fund balance	\$ 1,150,000	\$ 450,000	\$ 120,000	\$ 1,720,000
Local revenue				
Sales of goods and services	1,714,850	-	360,000	2,074,850
Local grants and contracts	-	500,000	-	500,000
Other local revenue	4,000	900,000	-	904,000
Total revenue	<u>1,718,850</u>	<u>1,400,000</u>	<u>360,000</u>	<u>3,478,850</u>
Total resources	<u>\$ 2,868,850</u>	<u>\$ 1,850,000</u>	<u>\$ 480,000</u>	<u>\$ 5,198,850</u>
REQUIREMENTS				
Expenditures				
Personnel services				
Wages and salaries	\$ 336,553	\$ 868,617	\$ 65,208	\$ 1,270,378
Payroll taxes and benefits	146,476	276,668	29,982	453,126
Total personnel services	<u>483,029</u>	<u>1,145,285</u>	<u>95,190</u>	<u>1,723,504</u>
Materials and services				
Supplies	5,700	37,800	75,000	118,500
Travel	2,100	85,000	35,000	122,100
Training and staff development	1,200	15,000	-	16,200
Publicity and public relations	1,000	25,000	-	26,000
Printing and publications	4,100	4,000	-	8,100
Repair and maintenance	31,500	-	105,000	136,500
Utilities	14,850	400	-	15,250
Fees and dues	38,400	2,500	-	40,900
Professional services	5,450	44,000	-	49,450
Cost of goods sold	1,161,975	-	-	1,161,975
Other materials and services	700	-	-	700
Total materials and services	<u>1,266,975</u>	<u>213,700</u>	<u>215,000</u>	<u>1,695,675</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Proprietary Funds**

	<i>Enterprise Funds</i>			
	Bookstore Fund	Customized Training Fund	Internal Service Fund	2018-19 Budget
Capital outlay				
Vehicles and equipment	10,000	-	50,000	60,000
Total expenditures	<u>1,760,004</u>	<u>1,358,985</u>	<u>360,190</u>	<u>3,479,179</u>
Other uses				
Transfers out	60,000	43,000	-	103,000
Contingency	298,846	448,015	119,810	866,671
Ending fund balance	750,000	-	-	750,000
Total other uses	<u>1,108,846</u>	<u>491,015</u>	<u>119,810</u>	<u>1,719,671</u>
Total requirements	<u><u>\$ 2,868,850</u></u>	<u><u>\$ 1,850,000</u></u>	<u><u>\$ 480,000</u></u>	<u><u>\$ 5,198,850</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Bookstore Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 1,277,495	\$ 1,237,581	\$ 1,230,000	Beginning fund balance	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
			Local revenue			
2,017,447	1,842,547	2,006,100	Sales of goods and services	1,714,850	1,714,850	1,714,850
5,628	4,983	6,000	Other local revenue	4,000	4,000	4,000
2,023,075	1,847,530	2,012,100	Total revenue	1,718,850	1,718,850	1,718,850
<u>\$ 3,300,570</u>	<u>\$ 3,085,111</u>	<u>\$ 3,242,100</u>	Total resources	<u>\$ 2,868,850</u>	<u>\$ 2,868,850</u>	<u>\$ 2,868,850</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 312,459	\$ 301,747	\$ 329,068	Wages and salaries	\$ 336,553	\$ 336,553	\$ 336,553
116,538	112,945	146,559	Payroll taxes and benefits	146,476	146,476	146,476
428,997	414,692	475,627	Total personnel services	483,029	483,029	483,029
			Materials and services			
4,515	4,599	6,600	Supplies	5,700	5,700	5,700
1,534	5,047	6,100	Travel	2,100	2,100	2,100
579	1,116	2,200	Training and staff development	1,200	1,200	1,200
1,325	449	1,750	Publicity and public relations	1,000	1,000	1,000
3,448	3,521	4,600	Printing and publications	4,100	4,100	4,100
44,264	34,754	60,500	Repair and maintenance	31,500	31,500	31,500
10,649	10,307	13,800	Utilities	14,850	14,850	14,850
36,571	37,245	41,750	Fees and dues	38,400	38,400	38,400
6,481	6,915	7,350	Professional services	5,450	5,450	5,450
1,453,214	1,327,130	1,331,980	Cost of goods sold	1,161,975	1,161,975	1,161,975
1,412	118	1,200	Other materials and services	700	700	700
<u>1,563,992</u>	<u>1,431,201</u>	<u>1,477,830</u>	Total materials and services	<u>1,266,975</u>	<u>1,266,975</u>	<u>1,266,975</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Bookstore Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
-	-	22,000	Capital outlay			
1,992,989	1,845,893	1,975,457	Vehicles and equipment	10,000	10,000	10,000
			Total expenditures	<u>1,760,004</u>	<u>1,760,004</u>	<u>1,760,004</u>
			Other uses			
70,000	70,000	60,000	Transfers out	60,000	60,000	60,000
-	-	456,643	Contingency	298,846	298,846	298,846
1,237,581	1,169,218	750,000	Ending fund balance	750,000	750,000	750,000
<u>1,307,581</u>	<u>1,239,218</u>	<u>1,266,643</u>	Total other uses	<u>1,108,846</u>	<u>1,108,846</u>	<u>1,108,846</u>
<u>\$ 3,300,570</u>	<u>\$ 3,085,111</u>	<u>\$ 3,242,100</u>	Total requirements	<u>\$ 2,868,850</u>	<u>\$ 2,868,850</u>	<u>\$ 2,868,850</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Customized Training Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
RESOURCES						
\$ 417,442	\$ 557,608	\$ 600,000	Beginning fund balance	\$ 450,000	\$ 450,000	\$ 450,000
			Local revenue			
671,304	567,127	500,000	Local grants and contracts	500,000	500,000	500,000
-	-	-	Other local revenue	900,000	900,000	900,000
<u>671,304</u>	<u>567,127</u>	<u>500,000</u>	Total revenue	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,400,000</u>
<u>\$ 1,088,746</u>	<u>\$ 1,124,735</u>	<u>\$ 1,100,000</u>	Total resources	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
322,077	278,403	\$ 387,051	Wages and salaries	\$ 868,617	\$ 868,617	\$ 868,617
75,712	73,244	160,446	Payroll taxes and benefits	276,668	276,668	276,668
<u>397,789</u>	<u>351,647</u>	<u>547,497</u>	Total personnel services	<u>1,145,285</u>	<u>1,145,285</u>	<u>1,145,285</u>
Materials and services						
96,496	93,253	56,500	Supplies	37,800	37,800	37,800
13,789	12,079	11,700	Travel	85,000	85,000	85,000
704	13,179	10,000	Training and staff development	15,000	15,000	15,000
3,236	432	7,000	Publicity and public relations	25,000	25,000	25,000
2,814	4,215	3,500	Printing and publications	4,000	4,000	4,000
290	-	-	Repair and maintenance	-	-	-
27	21	400	Utilities	400	400	400
1,889	1,199	1,500	Fees and dues	2,500	2,500	2,500
14,104	10,264	47,000	Professional services	44,000	44,000	44,000
<u>133,349</u>	<u>134,642</u>	<u>137,600</u>	Total materials and services	<u>213,700</u>	<u>213,700</u>	<u>213,700</u>
Capital outlay						
-	545	-	Vehicles and equipment	-	-	-
<u>531,138</u>	<u>486,834</u>	<u>685,097</u>	Total expenditures	<u>1,358,985</u>	<u>1,358,985</u>	<u>1,358,985</u>
Other uses						
-	-	73,000	Transfers out	43,000	43,000	43,000
-	-	341,903	Contingency	448,015	448,015	448,015
557,608	637,901	-	Ending fund balance	-	-	-
<u>557,608</u>	<u>637,901</u>	<u>414,903</u>	Total other uses	<u>491,015</u>	<u>491,015</u>	<u>491,015</u>
<u>\$ 1,088,746</u>	<u>\$ 1,124,735</u>	<u>\$ 1,100,000</u>	Total requirements	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Internal Service Fund**

2015-16 Actual	2016-17 Actual	2017-18 Budget		2018-19 Proposed	2018-19 Approved	2018-19 Adopted
			RESOURCES			
\$ 564,706	\$ 311,250	\$ 90,000	Beginning fund balance	\$ 120,000	\$ 120,000	\$ 120,000
			Local revenue			
252,221	344,904	360,000	Sales of goods and services	360,000	360,000	360,000
356	-	-	Other local revenue	-	-	-
252,577	344,904	360,000	Total revenue	360,000	360,000	360,000
\$ 817,283	\$ 656,154	\$ 450,000	Total resources	\$ 480,000	\$ 480,000	\$ 480,000
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 59,225	\$ 65,406	\$ 62,902	Wages and salaries	\$ 65,208	\$ 65,208	\$ 65,208
26,810	28,500	27,056	Payroll taxes and benefits	29,982	29,982	29,982
86,035	93,906	89,958	Total personnel services	95,190	95,190	95,190
			Materials and services			
33,142	84,198	45,500	Supplies	75,000	75,000	75,000
36,037	40,649	32,000	Travel	35,000	35,000	35,000
38	62	-	Printing and publications	-	-	-
87,056	128,061	102,500	Repair and maintenance	105,000	105,000	105,000
268	54	-	Fees and dues	-	-	-
11,959	716	-	Professional services	-	-	-
-	7,338	-	Other materials and services	-	-	-
168,500	261,078	180,000	Total materials and services	215,000	215,000	215,000
			Capital outlay			
251,498	151,407	34,513	Vehicles and equipment	50,000	50,000	50,000
506,033	506,391	304,471	Total expenditures	360,190	360,190	360,190
			Other uses			
-	-	145,529	Contingency	119,810	119,810	119,810
311,250	149,763	-	Ending fund balance	-	-	-
311,250	149,763	145,529	Total other uses	119,810	119,810	119,810
\$ 817,283	\$ 656,154	\$ 450,000	Total requirements	\$ 480,000	\$ 480,000	\$ 480,000

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 20,193,107	\$ 6,818,589	
Less uncollectible and discounts at 5%	(1,009,655)	(340,929)	
Plus collection of prior years past due taxes and other taxes	189,132	81,000	
Interest on property taxes	68,444	50,000	
Property taxes expected to be collected to balance the budget	<u>\$ 19,441,028</u>	<u>\$ 6,608,660</u>	<u>\$ 26,049,688</u>

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2017-18	2018-19		
TUITION				General Fund
In state (in district and out of district border states)	\$ 93	\$ 100	per credit hour	
Out of state and international	266.00	266.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-course related services available to the general college community.	2.50	2.50	per credit hour	Intramurals and Athletics Student Life and Leadership Computer Lab
Technology fee: for student computer labs and other technological enhancements directly related to teaching and learning.	5.50	5.50	per credit hour	Student Technology
College services fee	23.00	28.00	per term	General Fund
SERVICE FEES				
Deferred payment, non-payment, collection fees, nursing admission, international student application, challenge, credit for prior learning, challenge exam, etc.		various		General or Fee Fund

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2017-18	2018-19		
COURSE FEES AND SPECIAL PROGRAM FEES					
10001	Health Sciences	55.00	55.00	Per course	Fee Fund FN-225
10007	Automotive Technology	35.00	40.00	Per credit hour	AB-101
10007	Automotive Technology	35.00	40.00	Per credit hour	AB-105 Street Rod Construction
10007	Automotive Technology	60.00	100.00	Per course	AB-106 Basic Metal Forming
10007	Automotive Technology	39.00	44.00	Per credit hour	AB-149
10007	Automotive Technology	39.00	44.00	Per credit hour	AB-150
10007	Automotive Technology	39.00	44.00	Per credit hour	AB-151
10016	Communication and Theatre Arts	6.00	20.00	Per course	Comm-111 Public Speaking
10016	Communication and Theatre Arts	20.00	25.00	Per course	TA-111/112/113, TA-211/212/213, TA-141/142/143, TA-153/253, TA-195/295, XATH-0001, XATH-0002, TA-121/122/123
10029	English	90.00	100.00	Per course	WR-268 Nature Writing
10033	Education, Human Services and Criminal Justice	25.00	-	Per course	CJA-211
10033	Education, Human Services and Criminal Justice	-	350.00	Per course	HS-290, GRN-290, ECE-299, ED-299 Fall Term 2018 Only
10035	World Languages	20.00	10.00	Per course	ASL 101, 102, 103, 201, 202, 203. FR-101, 102, 103, 201, 202, 203, 211, 212, 213. GER 101, 102, 103, 201, 202, 203. SPN 101, 102, 103, 201, 202, 203.
10039	Horticulture	35.00	40.00	Per course	HOR-112 Hort Career Explorations
10039	Horticulture	65.00	50.00	Per course	HOR-122 Greenhouse Crops/Potted Plants and HOR-142 Greenhouse Crops/Bedding Plants
10039	Horticulture	60.00	70.00	Per course	HOR-124 Food Harvest
10039	Horticulture	70.00	60.00	Per course	HOR-136 Organic Farming Practicum / Winter
10039	Horticulture	70.00	80.00	Per course	HOR-141 Organic Farming Practicum / Spring
10039	Horticulture	60.00	70.00	Per course	HOR-148 Farm Equipment

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2017-18	2018-19		
10039	Horticulture	50.00	45.00	Per course	HOR-226 Plant ID / Fall, HOR-227 Plant ID / Winter, HOR-228 Plant ID / Spring
10039	Horticulture	35.00	30.00	Per course	HOR-235 Weed Identification, HOR-250 Western Herbs
10039	Horticulture	50.00	60.00	Per course	HOR-251 Herbal Products
10039	Horticulture	50.00	65.00	Per course	HOR-252 Kitchen Herbs
10039	Horticulture	65.00	50.00	Per course	HOR-284 Organic Farming - Campus Farm/CWE
10055	Manufacturing Technology	42.00	44.00	Per credit hour	CDT-102, CDT-103, CDT-108A, CDT-160, CDT-223, CDT-224, CDT-225
10055	Manufacturing Technology	35.00	37.00	Per credit hour	EET-112, EET-127, EET-137, EET-139, EET-141, EET-142, EET-157, EET-215, EET-227, EET-230, EET-239, EET-250, EET-252, EET-254, EET-257
10055	Manufacturing Technology	42.00	44.00	Per credit hour	MET-112, MET-170
10055	Manufacturing Technology	-	44.00	Per credit hour	MET-211, MET-213
10055	Manufacturing Technology	301.00	312.00	Per course	ESH-100
10055	Manufacturing Technology	42.00	44.00	Per credit hour	MFG-103, MFG-104, MFG-105, MFG-106, MFG-107, MFG-109, MFG-110, MFG-111, MFG-112, MFG-113, MFG-123, MFG-130, MFG-131, MFG-132, MFG-133, MFG-140, MFG-201, MFG-202, MFG-203, MFG-204, MFG-205, MFG-206, MFG-209, MFG-210, MFG-211, MFG-219, MFG-221, MFG-271, MFG-272, MFG-273
10055	Manufacturing Technology	35.00	37.00	Per credit hour	SM-136, SM-150, SM-160, SM-170, SM-229
10055	Manufacturing Technology	55.00	57.00	Per credit hour	AB-112, AB-123, AB-235

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2017-18	2018-19		
10055	Manufacturing Technology	55.00	57.00	Per credit hour	WLD-100, WLD-102, WLD-103, 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
10055	Manufacturing Technology	-	44.00	Per credit hour	IMT-139, IMT-215, IMT-220, IMT-225, IMT-234, IMT-239
10055	Manufacturing Technology	30.00	44.00	Per credit hour	IMT-104
10055	Manufacturing Technology	35.00	44.00	Per credit hour	IMT-120, IMT-233
10055	Manufacturing Technology	42.00	44.00	Per credit hour	IMT-108, IMT-110, IMT-223
10056	Mathematics	40.00	20.00	Per course	Math 50
10056	Mathematics	40.00	20.00	Per course	Math 80
10056	Mathematics	40.00	20.00	Per course	Math 105
10056	Mathematics	40.00	20.00	Per course	Math 111
10057	Music	-	50.00	Per course	MUP-150, MUS-160, MUS-161
10066	Science	45.00	15.00	Per course	GS-107
10066	Science	45.00	15.00	Per course	PH-121
10066	Science	45.00	15.00	Per course	PH-122
10066	Science	45.00	15.00	Per course	PH-123
10066	Science	-	15.00	Per course	CH-150
10066	Science	-	15.00	Per course	PH-150
10066	Science	55.00	15.00	Per course	BI-165C
10066	Science	55.00	15.00	Per course	BI-160

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Tuition and Fees**

		Rate			
2017-18	2018-19	Unit	Fund Receiving the Revenue, or Course		
10026	High School Plus	-	10.00	Per credit hour	Adult high school diploma and GED students participating in High School CTE classes: AM-100, AM-118, AM-121, AB-113, ABR-125, MFG-103, MFG-110, MFG-111. MET-150, MET-151, MET-153, WLD-111A, WLD-111B, WLD-113A, WLD-113B, WLD-115A, WLD-115B, WLD-261

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>					
		General Fund	Customized Training	Staff Computer Fund	Bookstore Fund	Total	
<i>Transfer in to:</i>	Purpose						
General Fund	2	\$ -	\$ -	\$ -	\$ 60,000	\$	60,000
Fee Fund	3		43,000				
Innovation Fund	1	250,000	-		-		250,000
Grants and Contracts Fund	4	115,600	-		-		115,600
Retirement Fund	1	620,000	-		-		620,000
Insurance Reserve Fund	1	100,000	-		-		100,000
Technology Infrastructure and Software Implementation Fund	5	-	-	200,000	-		200,000
PERS Reserve Fund	6	-					-
Student Financial Aid 25% Match	1	50,000					50,000
Staff Computer Replacement Fund	1	159,140	-		-		159,140
Equipment Replacement Fund	1	250,000	-		-		250,000
Major Maintenance Fund	1	500,000	-	-	-		500,000
Total transfers		<u>\$ 2,044,740</u>	<u>\$ 43,000</u>	<u>\$ 200,000</u>	<u>\$ 60,000</u>	<u>\$</u>	<u>2,347,740</u>

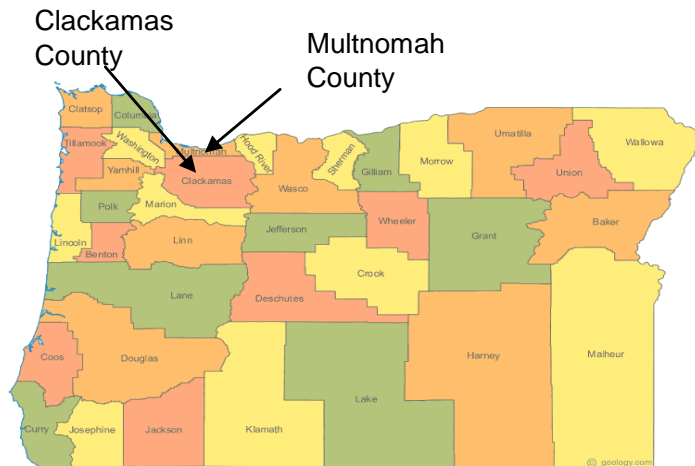
Purpose

- 1 The college sets aside operating funds annually for projects and purchases accounted for in these funds.
- 2 Support for indirect costs incurred by General Fund on behalf of the Bookstore such as utilities, accounting, custodial services, and facility repair and maintenance.
- 3 Transfer \$43,000 to ELC for second year funding
- 4 Fund individual full-time faculty professional development.
- 5 Shift excess Computer Staff Replacement Funds to Technology Infrastructure and Software Implementation Fund
- 6 Excess fund balance above Board of Education minimum to PERS Reserves

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Statistical Section**

Geography

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



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

History

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

County Snapshot

- Average Temperatures: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,879 sq. mi.
- Population (2015 estimate): 401,515
- Annual Precipitation: 48.40"
- Principle Industries: Agriculture, metals manufacturing, trucking and warehousing, nursery stock, retail services, wholesale trade and construction.

Population

The five Oregon counties in the Portland MSA contain 1,966,000 people, 47% of Oregon's total population of 4,142,000.

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Statistical Section**

Economy and Employment

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

Comparative unemployment rates follow.

	February 2018	February 2017
US	4.1%	4.7%
Oregon	4.1%	4.0%
Portland-Vancouver-Hillsboro MSA	3.6%	3.5%
Clackamas County	3.6%	3.4%

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
2017-18	36.1	4.9%	51.3	10.5%
2016-17	34.4	4.9%	46.4	13.0%
2015-16	32.8	4.7%	41.1	10.7%
2014-15	31.4	4.9%	37.1	11.0%
2013-14	29.9	4.1%	33.4	5.2%

Educational Options

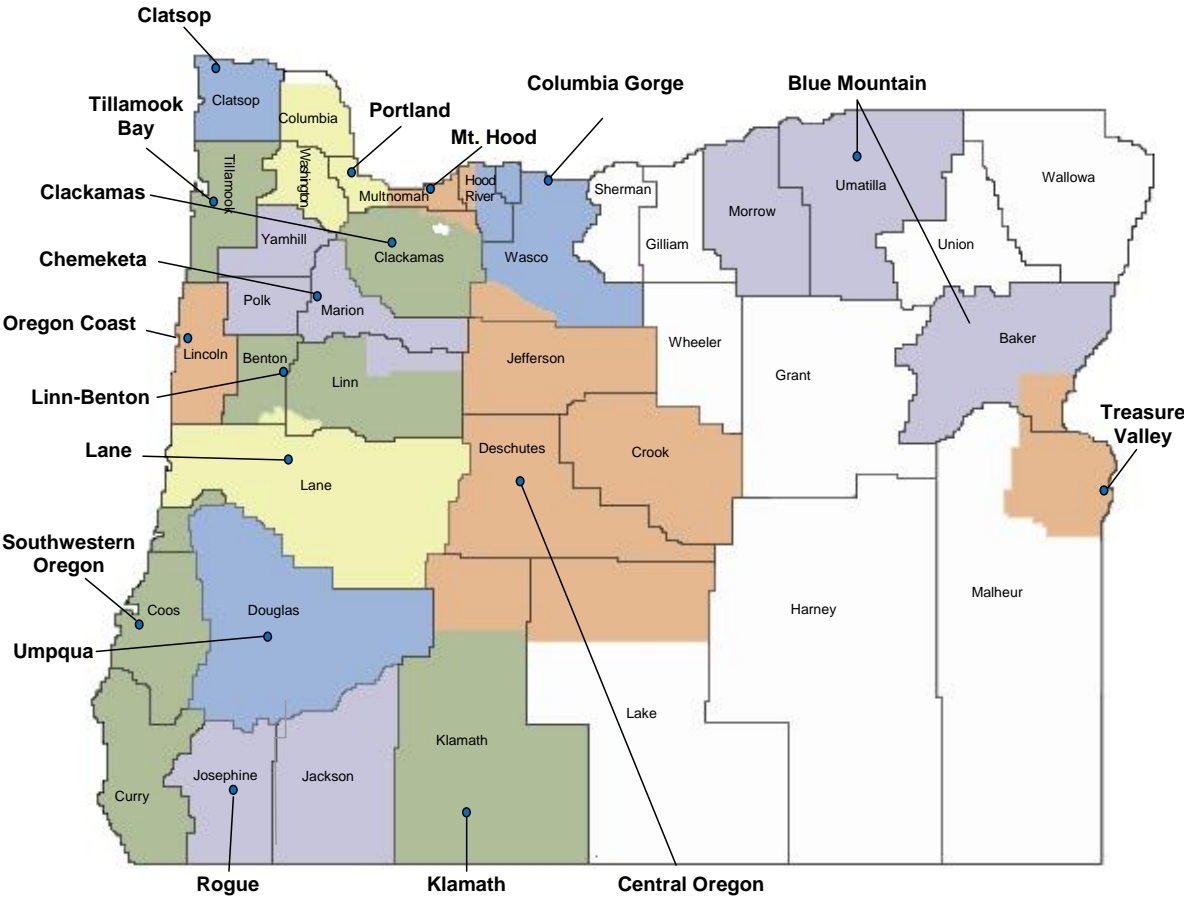
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2015-16 follows.

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	25,816		
Chemeketa (Salem)		10,335	
Lane (Eugene)		8,317	
Mount Hood (Gresham)	8,015		
Clackamas (Oregon City)	7,061		
Linn Benton (Albany)		5,626	
Central Oregon (Bend)		4,810	
Rogue (Grants Pass)		4,502	
Other, less than 3,000 each		13,685	
Total	40,892	47,275	88,167
% all community colleges	46%	54%	

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

**CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Statistical Section**

Oregon Community Colleges



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

Areas in white are not represented by community college districts. These counties and municipalities do not pay taxes into the state’s Community College Support Fund. 154

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

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

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CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Glossary

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

ABE: Adult basic education.

ABS: Adult basic skills.

ACC: Advanced college credit.

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

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

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

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

AHS: Adult high school.

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

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

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

ASG: Associated Student Government.

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

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

BAG: Budget advisory group.

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

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

Bonds: Long-term debt.

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

Budget law: Oregon Revised Statutes Chapter 294.

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

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

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

CCC: Clackamas Community College.

CCSSE: Community College Survey of Student Engagement.

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Glossary

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

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

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

CEU: Continuing education unit.

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

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

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

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

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

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

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

CTE: Career and Technical Education.

CTEHS: Career and Technical Education high school.

CWP: Clackamas Workforce Partnership.

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

ESL: English as a Second Language.

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

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

Fiscal year: July 1 to June 30.

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

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

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

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

FTF: Full-time faculty.

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Glossary

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

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

FYE: First year (student) experience.

GAAP: Generally accepted accounting principles.

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

GE: General education.

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

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

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

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

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

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

IEP: Institutional Effectiveness and Planning.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

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

NCRC: National career readiness certificate.

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

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

OJT: On-the-job training.

OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

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

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

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

PTF: Part-time faculty.

Requirements: How available spendable resources were used.

Resources: Amounts available for expenditure.

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

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

CLACKAMAS COMMUNITY COLLEGE
2018-19 BUDGET
Glossary

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

STEM: Science, Technology, Engineering and Mathematics.

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

Technology fee: This fee supports technology for student use.

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

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

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

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

UTA: Utility Training Alliance.

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