

Proposed Budget 2026-27

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2026-27 Proposed Budget

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

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**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2026-27 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 of Clackamas Community College. The College 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 21,473 students in the 2024-25 Academic Year, with a reimbursable full-time equivalence of 5,688. The college employs roughly 380 full-time and 600 part-time staff across all funding sources.

The College district encompasses all of Clackamas County except the cities of Lake Oswego and Sandy. The estimated population of the College district is roughly 330,000. 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) solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$1,066,732 in scholarships for the 2024-25 Academic Year. Additional information on scholarships [is located here](#).

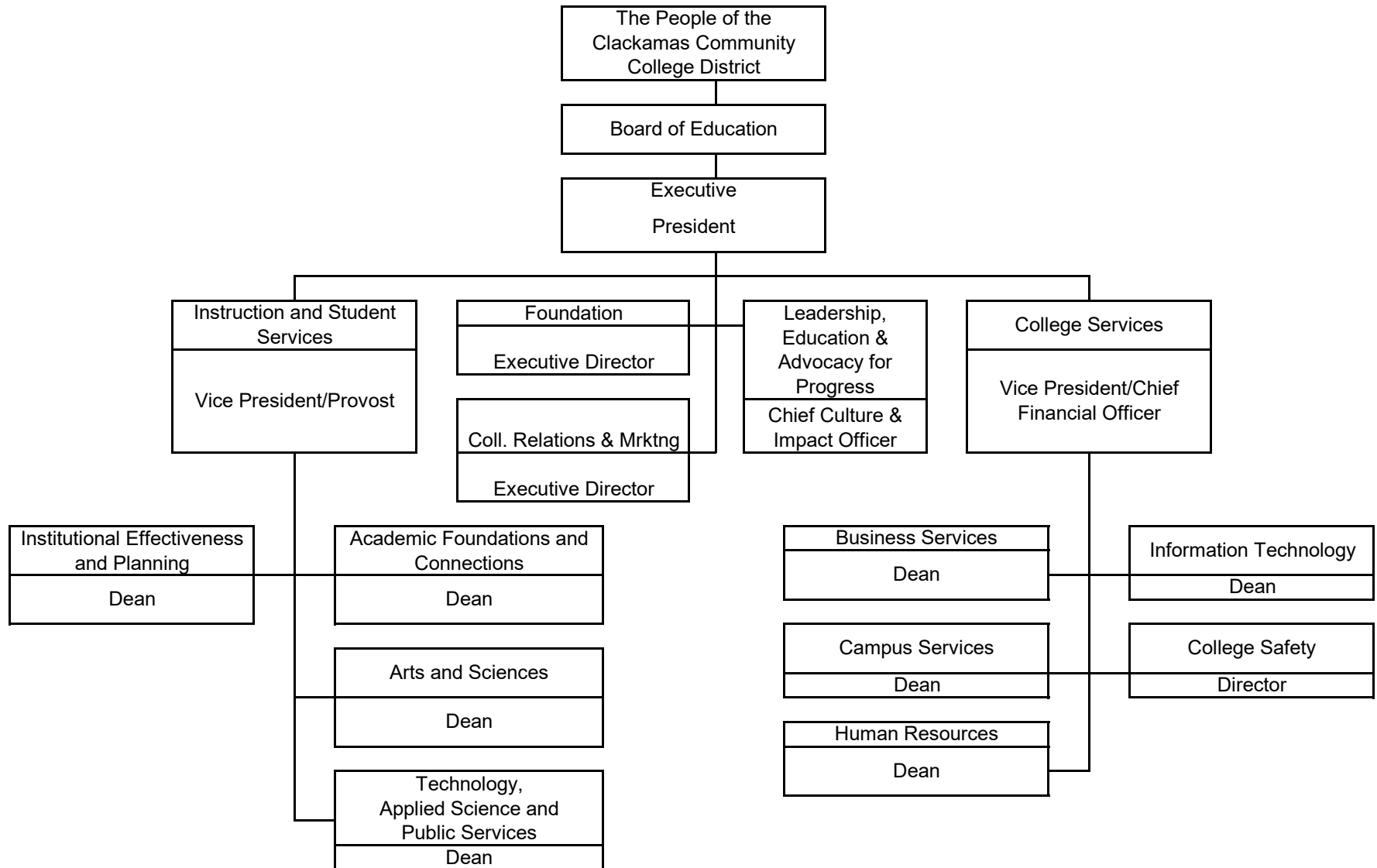
For more information about Clackamas Community College or the Foundation, visit the website at www.clackamas.edu.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Committee**

<u>Zone</u>	<u>Board of Education Members</u>	
		<u>Term Expires</u>
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2029
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2029
Zone 3 Gladstone area	Wade Hathhorn	June 30, 2029
Zone 4 Oregon City area	Josephine Crenshaw	June 30, 2027
Zone 5 West Linn & Wilsonville Area	Ryan Ingersoll	June 30, 2027
Zone 1 Milwaukie Area	Alina Krollenbrock	June 30, 2027
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2029

<u>Appointed Budget Committee Members</u>	
	<u>Term Expires</u>
David Chitsazan	June 30, 2026
Michael Morrow	June 30, 2028
Wade Byers	June 30, 2028
Christine Didway	June 30, 2027
Nancy Bush	June 30, 2026
Jamie Damon	June 30, 2026
Andrey Chernishov	June 30, 2027

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Organization Chart**



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Message

May 1, 2026

Dear Colleagues,

On May 24, 1966, 62% of the people voted to form the CCC district. In the 1966-67 school year, a total of 693 students were enrolled, and our first graduated class had 70 students. A lot has changed in 60 years, but our dedication to serving our community, supporting student success, and maintaining fiscal responsibility has never wavered.

As part of the 2026-27 Budget, this message is prepared with pride in an institution that continues to work toward fulfilling its mission to cultivate equitable, innovative, and responsive education. Our college continues to positively impact the lives of students, employees, and the community. In our 60th year of operation, I am reminded of our responsibility to the community not only to today, but to future generations.

The development of the FY 2026–27 Proposed Budget is an opportunity to align our values with our resources amid increasing fiscal challenges. The budget process is designed to be deliberate, transparent, and inclusive — grounded in shared governance and equity — with the intent to reduce harm to students, employees, and services, while contributing to the long-term sustainability of Clackamas Community College.

The following sections of the Budget Message outline how the College approached planning for the FY 2026–27 budget, the Cougar Pause strategic equity framework, use of our shared governance structure, and decisions impacting the General Fund.

Budget process for Fiscal Year 2026-27

The FY 2026-27 Proposed Budget is grounded in the budget principles adopted by the Board of Education. These include being fiscally sustainable by not relying on one-time funds, keeping in alignment with the college’s mission and values, integrating our shared governance structure at appropriate levels, and intentional reflection on impacts through the Cougar Pause equity framework.

Planning for FY 2026-27

Planning for the College’s annual all-funds budget begins each fall with a focus on aligning available resources with institutional priorities, particularly within the General Fund. This early planning phase includes updating financial forecasts, examining enrollment trends, and incorporating the most current information related to revenues and expenses.

Last year’s FY 2025–26 Adopted Budget incorporated \$2.3 million in net revenue growth and expenditure reductions, while leaving approximately \$650,000 to be addressed through ongoing process improvements. While this approach intended to close the remaining gap over time, two significant developments required a reassessment of that plan.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Message

In November 2025, the College's updated financial forecast showed the structural deficit had increased to \$1.2 million. Shortly thereafter, the Higher Education Coordinating Commission (HECC) advised all 17 Oregon community colleges to prepare for potential state funding reductions of between 2.5% and 5.0%, effective July 1, 2026.

These developments substantially changed the College's fiscal outlook. Because approximately two-thirds of the College's revenues are tied to the state forecast, the combined impact of a growing structural deficit and the possibility of reduced state funding increased potential budget reductions from \$1.2 million to as much as \$4.0 million. In response, our planning assumptions shifted, and I directed college leadership to develop a range of expense reductions and revenue options to support informed decision-making during the FY 2026–27 Budget process.

Reductions and Revenue Options

Throughout the budget development process, the College faced certainty in the need to address a structural deficit, alongside uncertainty regarding potential reductions in state funding. To respond to these conditions, college divisions were given target dollar amounts, and they developed budget reduction and revenue options, which were submitted to college leadership in January. Forty-two options totaling \$3.4 million were received and reviewed in early February for feasibility and accuracy and organized into scenarios using financial modeling and a weighted impact matrix grounded in the College's mission and vision. During March and April, scenarios were further refined with input from the Budget Advisory Subgroup. This iterative and collaborative process resulted in a Proposed Budget for FY 2026-27.

Cougar Pause

The FY 2026–27 budget marks the first time the College applied the Cougar Pause strategic equity framework throughout every phase of budget development. The framework intentionally builds reflection into decision-making by creating space to consider who is impacted by budget decisions and how. The Cougar Pause was used during initial planning, the development of reduction and revenue proposals, the evaluation of tradeoffs, and the preparation of public budget materials for the Board of Education.

Every budget proposal submitted by divisions and departments included Cougar Pause documentation, ensuring equity considerations were addressed at the point of origin. These reflections informed discussions within the Budget Advisory Subgroup, where questions about impact, access, and unintended consequences helped shape feedback and revisions.

Executive Team members also used the Cougar Pause tool in their review of budget decisions regarding personnel, grounding discussions in shared values and equity considerations. Decisions that affect positions — whether filled or vacant — are among the most difficult aspects of the budget process, as they represent real people and the work that directly serves students and colleagues. Applying the Cougar Pause framework helped ensure these decisions were approached thoughtfully, balancing fiscal responsibility with care for our community and commitment to our mission.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Message

Shared governance

The development of the FY 2026–27 Proposed Budget reflects the College’s shared governance principles, with different groups contributing expertise and perspective at appropriate stages of the process. Budget and Finance staff serve as process stewards, providing financial analysis, scenario modeling, and consistency across proposals. Extended leadership plays a critical role by identifying potential reduction and revenue options within their respective areas, ensuring proposals are grounded in operational knowledge and mission aligned priorities.

The 42 proposals were reviewed for consistency, feasibility, and potential impacts. At my direction, three scenarios totaling \$2.6 million were developed and shared with the Budget Advisory Subgroup to support meaningful review and advice. From late February through April, the Budget Advisory Subgroup met regularly to assess the scenarios, surface potential unintended consequences, and offer implementation perspectives. This advice informed Executive Team deliberations, which resulted in recommendations for inclusion in the FY 2026–27 Proposed Budget.

Fiscal Year 2026–27 General Fund Proposed Operating Budget

The Fiscal Year 2026–27 General Fund Proposed Operating Budget allocates \$87.9 million in net resources to support the college’s primary operations. As is typical for public institutions, approximately 85% of General Fund expenditures are dedicated to personnel. This budget reflects a \$1.4 million reduction in General Fund expenses with no loss of currently filled positions in the General Fund.

Key budget adjustments include:

- Net reductions to 4.09 FTE vacant positions.
- Efficiencies in scheduling sections of classes.
- Reduced flexibility in staffing and materials line items.
- Increases in Board-approved tuition and fees.
- Realignments of revenues for cost recovery.

The Board of Education approved a tuition increase of \$6.00 per credit hour (\$136 per credit) for in-state students and \$9.00 per credit hour for out-of-state students. These increases fall within the anticipated growth range of 3–5%. General student fees were also increased, consistent with their scheduled review cycle of every three to four years and will likely be reviewed again in FY 2028–29 for adequacy and potential adjustment.

The FY 2026–27 Proposed Budget includes a series of ongoing expense reductions and revenue adjustments necessary to balance general operating expenses with projected revenues. All reductions will have organizational impacts, though they are designed to support long-term financial sustainability. Summary tables in the Proposed Budget reflect these changes to revenues, expenditures, and full-time equivalent (FTE) positions within the General Fund. Additional detail on all fund resources, expenses, and position

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Message**

management, including a comprehensive list of reductions and revenue changes, is provided in the Budget Analysis section of the Proposed Budget.

Summary Budget Reduction	General Fund Reduction Amount
Position Reduction (elimination of 4.09 FTE)	\$ (614,483)
Position Reduction (realignment of 1.0 FTE to fee funding source)	\$ (117,176)
Reduction for section management & future planning	\$ (298,137)
Reduce variable personnel services	\$ (103,188)
Reduce variable materials services	\$ (272,540)
<i>Expense reductions and realignment</i>	<i>\$ (1,405,524)</i>

Summary Changes in Resources	Additional Resources
Revenues approved by Board: Increase tuition and fees	\$ 483,700
Realignment of funding sources into the General Fund	\$ 127,310
<i>Changes in Revenues and Realignment of Resources</i>	<i>\$ 611,010</i>

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Message

Conclusion

The College has made sustained progress over several years toward closing its structural deficit. While these efforts have resulted in meaningful improvements, ongoing challenges remain due to reduced state and federal funding and continued enrollment uncertainty. As resources become leaner, financial decisions will grow increasingly difficult; however, the college remains committed to its mission of serving students and the community.

As we mark 60 years of serving our district, we are reminded that stewardship is one of our most important responsibilities. For six decades, this college has served as a trusted community asset — opening doors for students, strengthening our local economy and workforce, and creating opportunities across generations.

From our founding in 1966 to today, CCC has grown from 693 students to serving more than 20,000 learners each year. We continue to carry out our tradition of financial stewardship. This budget is built to carry the college through the three-year forecast without structural deficit, while preserving our ability to invest in student success and institutional resilience.

Next Steps

The Clackamas Community College's Budget Committee, composed of the Board of Education and an equal number of community member appointees, will meet twice in May, culminating in the approval of the proposed budget. In late June, the Board of Education will formally adopt the budget, establish appropriations, and authorize the levy of supporting property taxes.

With gratitude,

Dr. Tim Cook
President, Clackamas Community College

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget in Total

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 37,750,060	\$ 33,214,925	\$ 153,943,127	Beginning fund balance	\$ 141,465,695	\$ -	\$ -
			State revenue			
22,624,149	24,086,791	25,616,510	State community college support	26,282,631	-	-
1,746,888	2,589,062	2,175,000	State grants and contracts	2,175,000	-	-
4,594,848	4,379,370	4,400,000	State student financial aid	3,600,000	-	-
			Local revenue			
36,204,821	37,428,916	38,417,356	Property taxes	39,790,977	-	-
14,861,196	17,181,413	18,632,785	Tuition	19,798,067	-	-
5,814,989	6,616,037	6,064,324	Fees	6,757,580	-	-
246,571	301,384	700,000	Sales of goods and services	303,000	-	-
1,423,821	1,694,212	1,867,041	Local grants and contracts	1,691,228	-	-
1,406,249	1,561,146	1,600,000	Local student financial aid	1,700,000	-	-
10,024,794	9,802,294	9,744,089	Other local revenue	9,551,249	-	-
			Federal revenue			
3,248,364	3,225,196	5,000,000	Federal grants and contracts	4,750,000	-	-
12,243,330	15,285,592	15,106,249	Federal student financial aid	15,527,551	-	-
18,107	20,716	25,703	Other federal revenue	26,813	-	-
114,458,127	124,172,129	129,349,057	Total revenue	131,954,096	-	-
			Other sources			
1,563,558	1,600,851	1,500,000	Transfers in	4,656,071	-	-
13,705	21,950	20,000	Sale of fixed assets	-	-	-
1,577,263	1,622,801	1,520,000	Total other sources	4,656,071	-	-
\$ 153,785,450	\$ 159,009,855	\$ 284,812,184	Total resources	\$ 278,075,862	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 46,306,767	\$ 49,325,351	\$ 52,521,671	Wages and salaries	\$ 54,595,941	\$ -	\$ -
21,431,223	22,626,478	26,999,436	Payroll taxes and benefits	24,501,145	-	-
127,372	144,773	250,000	Retiree stipend	250,000	-	-
67,865,362	72,096,602	79,771,107	Total personnel services	79,347,086	-	-
			Materials and services			
2,253,979	3,072,424	3,522,552	Supplies	4,130,722	-	-
473,545	443,701	601,432	Travel	592,075	-	-
315,079	387,940	512,348	Training and staff development	528,575	-	-
273,958	360,722	364,536	Publicity and public relations	316,265	-	-
189,121	212,541	240,112	Printing and publications	412,641	-	-
2,308,461	2,674,352	4,123,607	Repair and maintenance	4,330,984	-	-
1,851,451	2,047,004	2,376,235	Utilities	2,247,642	-	-
534,343	563,198	580,191	Fees and dues	632,138	-	-
725,120	800,253	947,000	Insurance	1,057,000	-	-
3,371,980	4,315,448	18,559,473	Professional services	18,705,827	-	-
62,623	123,192	395,000	Cost of goods sold	245,000	-	-
18,786,800	22,062,925	21,980,655	Student/Institutional financial aid	22,185,942	-	-
348,780	311,834	500,000	WIA payments for student expenses	-	-	-
1,354,578	1,596,978	1,268,240	Other materials and services	1,338,419	-	-
32,849,818	38,972,512	55,971,381	Total materials and services	56,723,230	-	-
			Capital outlay			
497,564	638,606	1,226,000	Vehicles and equipment	3,267,836	-	-
53,208	70,181	95,000	Library collection	80,000	-	-
632,141	281,263	42,711,500	Buildings and infrastructure	59,171,028	-	-
1,182,913	990,050	44,032,500	Total capital outlay	62,518,864	-	-
			Debt service			
12,334,280	13,369,804	6,460,000	Principal	8,660,000	-	-
4,774,599	4,110,768	12,102,640	Interest	10,631,286	-	-
17,108,879	17,480,572	18,562,640	Total debt service	19,291,286	-	-
119,006,972	129,539,736	198,337,628	Total expenditures	217,880,466	-	-
			Other uses			
1,886,387	1,600,851	1,500,000	Transfers out	4,656,071	-	-
-	-	81,357,273	Contingency	51,765,111	-	-
33,214,925	29,198,715	3,617,283	Ending fund balance	3,774,214	-	-
35,101,312	30,799,566	86,474,556	Total other uses	60,195,396	-	-
\$ 154,108,284	\$ 160,339,302	\$ 284,812,184	Total requirements	\$ 278,075,862	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE

2026-27 BUDGET

Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2026-27 Budget
RESOURCES						
Beginning fund balance	\$ 7,502,000	\$ 11,461,488	\$ 4,675,826	\$ 117,455,211	\$ 371,170	\$ 141,465,695
State revenue						
State community college support	26,282,631	-	-	-	-	26,282,631
State grants and contracts	175,000	2,000,000	-	-	-	2,175,000
State student financial aid	-	3,600,000	-	-	-	3,600,000
Local revenue						
Property taxes	27,590,089	-	12,200,888	-	-	39,790,977
Tuition	19,798,067	-	-	-	-	19,798,067
Fees	1,843,811	4,760,240	-	-	153,529	6,757,580
Sales of goods and services	-	15,000	-	-	288,000	303,000
Local grants and contracts	375,736	865,000	-	-	450,492	1,691,228
Local student financial aid	-	1,700,000	-	-	-	1,700,000
Other local revenue	1,390,463	1,710,000	6,188,786	-	262,000	9,551,249
Federal revenue						
Federal grants and contracts	-	4,750,000	-	-	-	4,750,000
Federal student financial aid	-	15,527,551	-	-	-	15,527,551
Other federal revenue	-	26,813	-	-	-	26,813
Total revenue	<u>77,455,797</u>	<u>34,954,604</u>	<u>18,389,674</u>	<u>-</u>	<u>1,154,021</u>	<u>131,954,096</u>
Other sources						
Transfers in	3,026,071	1,080,000	-	550,000	-	4,656,071
Total resources	<u>\$ 87,983,868</u>	<u>\$ 47,496,092</u>	<u>\$ 23,065,500</u>	<u>\$ 118,005,211</u>	<u>\$ 1,525,191</u>	<u>\$ 278,075,862</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 45,107,822	\$ 8,654,814	\$ -	\$ 100,500	\$ 732,805	\$ 54,595,941
Payroll taxes and benefits	21,811,378	2,410,204	-	27,824	251,739	24,501,145
Retiree stipend	-	250,000	-	-	-	250,000
Total personnel services	<u>66,919,200</u>	<u>11,315,018</u>	<u>-</u>	<u>128,324</u>	<u>984,544</u>	<u>79,347,086</u>
Materials and services						
Supplies	879,344	1,798,814	-	1,379,164	73,400	4,130,722
Travel	223,675	305,200	-	-	63,200	592,075
Training and staff development	417,575	108,000	-	-	3,000	528,575
Publicity and public relations	305,565	8,700	-	-	2,000	316,265
Printing and publications	189,552	218,739	-	-	4,350	412,641
Repair and maintenance	2,889,434	853,900	-	520,000	67,650	4,330,984
Utilities	2,237,442	9,600	-	-	600	2,247,642
Fees and dues	562,938	67,900	-	-	1,300	632,138
Insurance	1,012,000	45,000	-	-	-	1,057,000
Professional services	1,977,468	1,142,659	-	15,550,000	35,700	18,705,827
Cost of goods sold	-	45,000	-	-	200,000	245,000
Student/Institutional financial aid	36,000	22,149,942	-	-	-	22,185,942
Other materials and services	542,519	795,900	-	-	-	1,338,419
Total materials and services	<u>11,273,512</u>	<u>27,549,354</u>	<u>-</u>	<u>17,449,164</u>	<u>451,200</u>	<u>56,723,230</u>
Capital outlay						
Vehicles and equipment	2,500	590,000	-	2,640,336	35,000	3,267,836
Library collection	80,000	-	-	-	-	80,000
Buildings and infrastructure	-	621,028	-	58,550,000	-	59,171,028
Total capital outlay	<u>82,500</u>	<u>1,211,028</u>	<u>-</u>	<u>61,190,336</u>	<u>35,000</u>	<u>62,518,864</u>
Debt service						
Principal	-	-	8,660,000	-	-	8,660,000
Interest	-	-	10,631,286	-	-	10,631,286
Total debt service	<u>-</u>	<u>-</u>	<u>19,291,286</u>	<u>-</u>	<u>-</u>	<u>19,291,286</u>
Total expenditures	<u>78,275,212</u>	<u>40,075,400</u>	<u>19,291,286</u>	<u>78,767,824</u>	<u>1,470,744</u>	<u>217,880,466</u>
Other uses						
Transfers out	1,630,000	3,026,071	-	-	-	4,656,071
Contingency	8,078,656	4,394,621	-	39,237,387	54,447	51,765,111
Ending fund balance	-	-	3,774,214	-	-	3,774,214
Total other uses	<u>9,708,656</u>	<u>7,420,692</u>	<u>3,774,214</u>	<u>39,237,387</u>	<u>54,447</u>	<u>60,195,396</u>
Total requirements	<u>\$ 87,983,868</u>	<u>\$ 47,496,092</u>	<u>\$ 23,065,500</u>	<u>\$ 118,005,211</u>	<u>\$ 1,525,191</u>	<u>\$ 278,075,862</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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.

	<u>Personnel Services</u>	<u>Materials and Services *</u>	<u>Capital Outlay</u>
General Fund	\$ 66,919,199	\$ 11,273,512	\$ 82,500
Special Revenue Funds			
Unrestricted operations	2,427,837	1,512,642	75,000
Student technology & general student fees	699,304	1,278,830	-
Externally restricted	7,179,723	23,638,942	515,000
Reserve funds	1,008,154	1,118,940	621,028
Debt Service Fund	-	-	-
Capital Projects Funds			
Restricted	128,324	16,100,000	60,000,000
Unrestricted	-	1,349,164	1,190,336
Proprietary Funds			
Enterprise funds	854,919	268,200	-
Internal service fund	129,625	183,000	35,000
Total appropriations	<u>\$ 79,347,085</u>	<u>\$ 56,723,230</u>	<u>\$ 62,518,864</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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.

<u>Debt Service</u>	<u>Transfers Out</u>	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
\$ -	\$ 1,630,000	\$ 8,078,656	\$ 87,983,867	\$ -	\$ 87,983,867
-	-	1,910,580	5,926,059	-	5,926,059
-	-	412,642	2,390,776	-	2,390,776
-	25,000	1,704,699	33,063,364	-	33,063,364
-	3,001,071	366,700	6,115,893	-	6,115,893
19,291,286	-	-	19,291,286	3,774,214	23,065,500
-	-	38,771,676	115,000,000	-	115,000,000
-	-	465,711	3,005,211	-	3,005,211
-	-	40,902	1,164,021	-	1,164,021
-	-	13,545	361,170	-	361,170
<u>\$ 19,291,286</u>	<u>\$ 4,656,071</u>	<u>\$ 51,765,111</u>	<u>\$ 274,301,647</u>	<u>\$ 3,774,214</u>	<u>\$ 278,075,861</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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
General Fund	\$ 35,460,677	\$ 6,417,464	\$ 9,354,737	\$ -	\$ 27,042,334
Special Revenue Funds					
Fee Fund	3,089,682	107,694	98,103	-	-
Innovation Fund	337,426	116,436	118,812	-	147,326
Student Technology Fund	-	1,110,000	-	-	-
Intramurals and Athletics Fund	-	-	566,814	-	-
Student Life and Leadership Fund	-	-	171,100	-	-
Computer Lab Fund	-	130,220	-	-	-
Student Financial Aid Fund	-	-	-	20,815,665	-
Grants and Contracts Fund	3,365,760	5,048,640	1,577,700	-	525,900
Retirement Fund	-	-	-	-	953,300
Insurance Reserve Fund	-	-	-	-	218,940
PERS Reserve Fund	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,575,882
Debt Service Fund	-	-	-	-	-
Capital Projects Funds					
Capital Projects (Bond) Fund	-	-	-	-	-
Staff Computer Replacement Fund	48,369	15,768	18,570	-	31,793
Equipment Replacement Fund	724,500	16,100	16,100	-	48,300
Major Maintenance Fund	-	-	-	-	-
Proprietary Funds					
Bookstore Fund	-	-	363,022	-	-
Customized Training Fund	550,492	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	209,605
Internal Service Fund	-	-	-	-	347,625
Total	<u>\$ 43,576,906</u>	<u>\$ 12,962,322</u>	<u>\$ 12,284,958</u>	<u>\$ 20,815,665</u>	<u>\$ 31,101,005</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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.

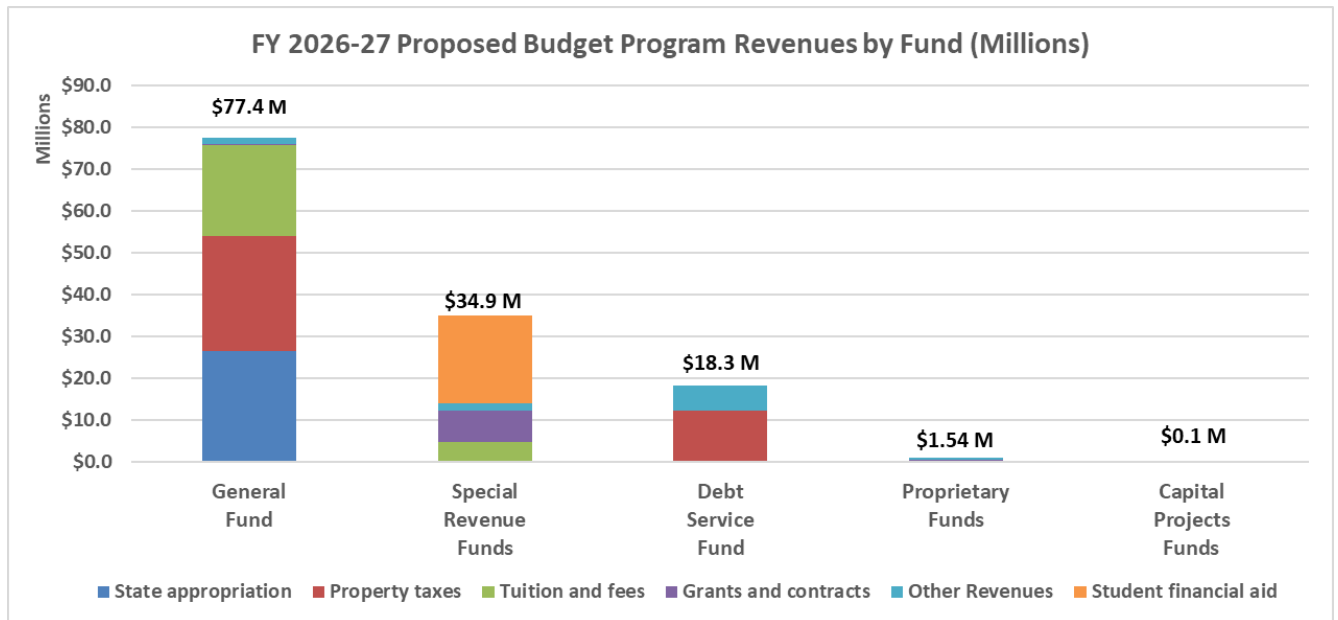
Facilities Acquisition & Construction	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
\$ -	\$ -	\$ 1,630,000	\$ 8,078,656	\$ 87,983,868	\$ -	\$ 87,983,868
-	-	-	1,855,580	5,151,059	-	5,151,059
-	-	-	55,000	775,000	-	775,000
-	-	-	65,000	1,175,000	-	1,175,000
-	-	-	182,460	749,274	-	749,274
-	-	-	135,182	306,282	-	306,282
-	-	-	30,000	160,220	-	160,220
-	-	25,000	537,699	21,378,364	-	21,378,364
-	-	-	1,167,000	11,685,000	-	11,685,000
-	-	-	341,700	1,295,000	-	1,295,000
-	-	-	25,000	243,940	-	243,940
-	-	3,001,071	-	3,001,071	-	3,001,071
-	-	-	-	1,575,882	-	1,575,882
-	19,291,286	-	-	19,291,286	3,774,214	23,065,500
76,228,324	-	-	38,771,676	115,000,000	-	115,000,000
-	-	-	20,500	135,000	-	135,000
-	-	-	165,000	970,000	-	970,000
1,620,000	-	-	280,211	1,900,211	-	1,900,211
-	-	-	33,978	397,000	-	397,000
-	-	-	-	550,492	-	550,492
-	-	-	6,924	216,529	-	216,529
-	-	-	13,545	361,170	-	361,170
<u>\$77,848,324</u>	<u>\$ 19,291,286</u>	<u>\$ 4,656,071</u>	<u>\$ 51,765,111</u>	<u>\$ 274,301,648</u>	<u>\$ 3,774,214</u>	<u>\$ 278,075,862</u>

CLACKAMAS COMMUNITY COLLEGE 2026-27 Proposed Budget Budget Analysis

This document explains the budget amounts summarized in the “Budget in Total” pages of the FY 2026-27 Proposed Budget document. The primary sections in this analysis provide additional details and context on the revenues, expenditures, transfers, and contingency funds, and ending fund balance for all funds at Clackamas Community College.

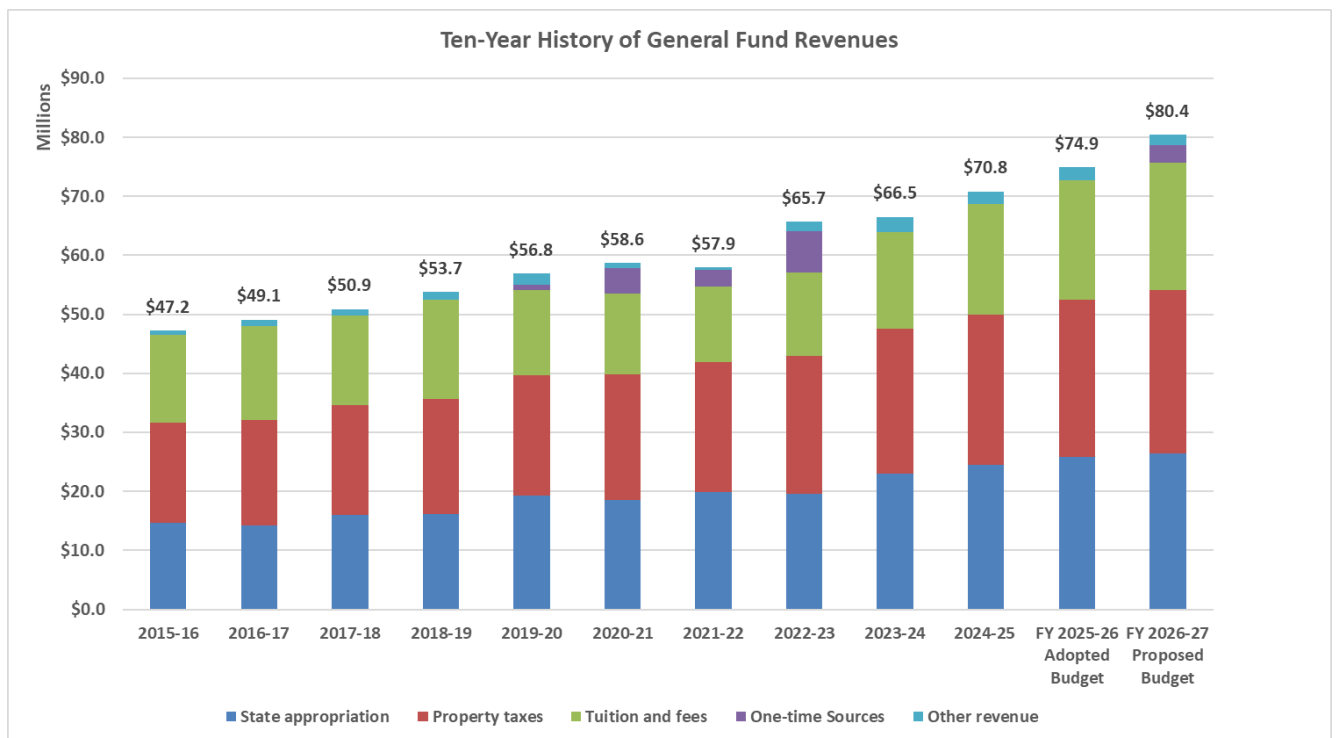
REVENUE

The chart below details FY 2026-27 Proposed Budget operating revenue sources by fund type and does not include fund-level revenues such as beginning fund balance or interfund transfers.



**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

The following chart provides the historical operating revenues supporting the College’s General Fund, including the receipt of various one-time sources which sustained operations during the recovery from the sharp declines in enrollment due to the COVID-19 pandemic. The receipt of one-time funds are categorized as Federal Relieve funds. One-time funds received in prior years that were unspent fall to the General Fund ending balance, which becomes the beginning fund balance to support subsequent fiscal years. The FY 2026-27 Proposed Budget includes a one-time transfer of \$3.01 million of the remaining reserve funds from the PERS Reserve Fund. The PERS Reserve Fund will no longer have a balance after FY 2026-27.



Changes in Resources: Taxes

Property taxes are levied for two purposes in support of programming and operations at Clackamas Community College. 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 Community College Support Fund as distributed by the State legislature.

Issuance of General Obligation debt requires authorization by the voters of the College Education District during regular general elections. 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. In

CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis

November 2024 voters approved \$120.0 million of capital bond funded projects. The debt sale for the bonds occurred in April 2025 and the Proposed Budget includes the resources in capital funds, and the required payments for principal and interest in the Debt Service Fund.

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 Revenues for FY 2026-27 Proposed Budget for the General Fund and the Debt Service Fund. The Change in Assessed Value represents the changes as recorded with Clackamas County.

	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Proposed Budget
General Fund	\$ 23,429,247	\$ 24,133,948	\$ 25,874,323	\$ 26,687,435	\$ 27,590,089
Change in assessed value	43.0%	4.7%	4.5%	4.5%	4.5%
Debt Service Fund	\$ 11,071,449	\$ 11,648,648	\$ 11,574,081	\$ 11,729,927	\$ 12,200,888

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 Rate	Change (\$)	Change (%)	Reimbursable Student FTE	Change (Amount)	Change (%)	Student Headcount (Actuals)	Student Headcount per FTE
Y 2026-27 Budget	\$136	6	5%	6,261	123	2%		
2025-26 Budget	130	4	3%	6,138	450	8%		
2024-25	126	5	4%	5,688	517	10%	21,473	3.8
2023-24	121	4	3%	5,171	379	8%	19,940	3.9
2022-23	117	6	5%	4,792	257	6%	19,857	4.1
2021-22	111	3	3%	4,535	(194)	-4%	18,842	4.2
2020-21	108	5	5%	4,729	(846)	-15%	17,625	3.7
2019-20	103	3	3%	5,575	(681)	-11%	21,652	3.9
2018-19	100	7	8%	6,256	(268)	-4%	24,565	3.9
2017-18	93	3	3%	6,524	(537)	-8%	25,456	3.9
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

The forecast assumes a 2% increase in reimbursable enrollment in the current year, then an additional 2% increase in enrollment for FY 2026-27. The table below provides information on tuition and tuition waivers as part of the Proposed FY 2026-27 Budget.

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget
Tuition revenue	\$ 16,109,625	\$ 18,518,717	\$19,819,204	\$20,998,067
Less tuition waivers	<u>(1,210,862)</u>	<u>(1,306,494)</u>	(1,186,419)	<u>(1,200,000)</u>
Revenue net of waivers	<u>\$ 14,898,763</u>	<u>\$ 17,212,223</u>	<u>\$ 18,632,785</u>	<u>\$ 19,798,067</u>

FY 2026-27 Proposed Budget Changes Impacting Revenues

The FY 2026-27 Proposed Budget includes the following adjustments as part of the strategies to reduce the structural operating deficit in the General Fund.

Division and Package Title	Additional Resource to General Fund
Increase Foundation contribution for costs	\$ 62,000
Centralization of event & conference revenue & expense	\$ 65,310
Increase general fee by \$1/credit hour per term	\$ 56,900
Increase college service fee by \$10/term over current rate	\$ 174,000
Tuition increase beyond forecast	\$ 252,800
Grand Total	\$ 611,010

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

Fees

Fee rates as adopted by the Board of Education and the associated revenues are detailed in the following table.

	2023-24 <u>Actual</u>	2024-25 <u>Actual</u>	2025-26 Adopted <u>Budget</u>	2026-27 Proposed <u>Budget</u>
Per credit hour				
General student fee	\$ 6.00	\$ 6.00	\$ 6.50	\$ 7.00
Technology student fee	5.50	5.50	6.50	7.00
Per term				
College services fee	30.00	30.00	30.00	40.00
Revenue				
General student fee	974,581	1,014,808	1,001,250	1,142,341
Technology student fee	708,322	852,785	904,928	998,500
College services fee	442,406	487,815	511,350	680,000
Course fees	2,838,063	3,320,178	2,673,662	2,935,326
Service fees	851,617	363,055	773,134	1,014,913
Total revenue	<u>\$ 5,814,988</u>	<u>\$ 6,038,641</u>	<u>\$ 5,864,324</u>	<u>\$ 6,771,080</u>

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

The technology student fee is used for costs of Information Technology Services directly related to teaching and learning in the classrooms and related technology infrastructure that supports classroom learning and wireless technology.

The college services fee is dedicated to selected student services, including transportation support for students, transcripts, graduation supplies, and enhanced services of college safety. Service fees are paid by students or other users for services beyond the normal processes, including fees for payment plans, late payments, collection costs, facility rental and other miscellaneous fees.

Grants and Contracts

Operating grants and contracts

The Grants and Contracts fund accounts for various federal, state, and local grant awards. The fund is budgeted at an estimated total; individual grants and contractual arrangements are carved out of the total appropriation as agreements are finalized. This revenue category also includes the Customized Training Fund, which contracts with employers and other entities to deliver targeted education. The 2026-27 Proposed Budget includes an estimated appropriation level that acts as a placeholder for receipt of unexpected large federal grants which may be awarded to the College during the fiscal year.

CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis

Other Revenue

Sales & other revenue

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

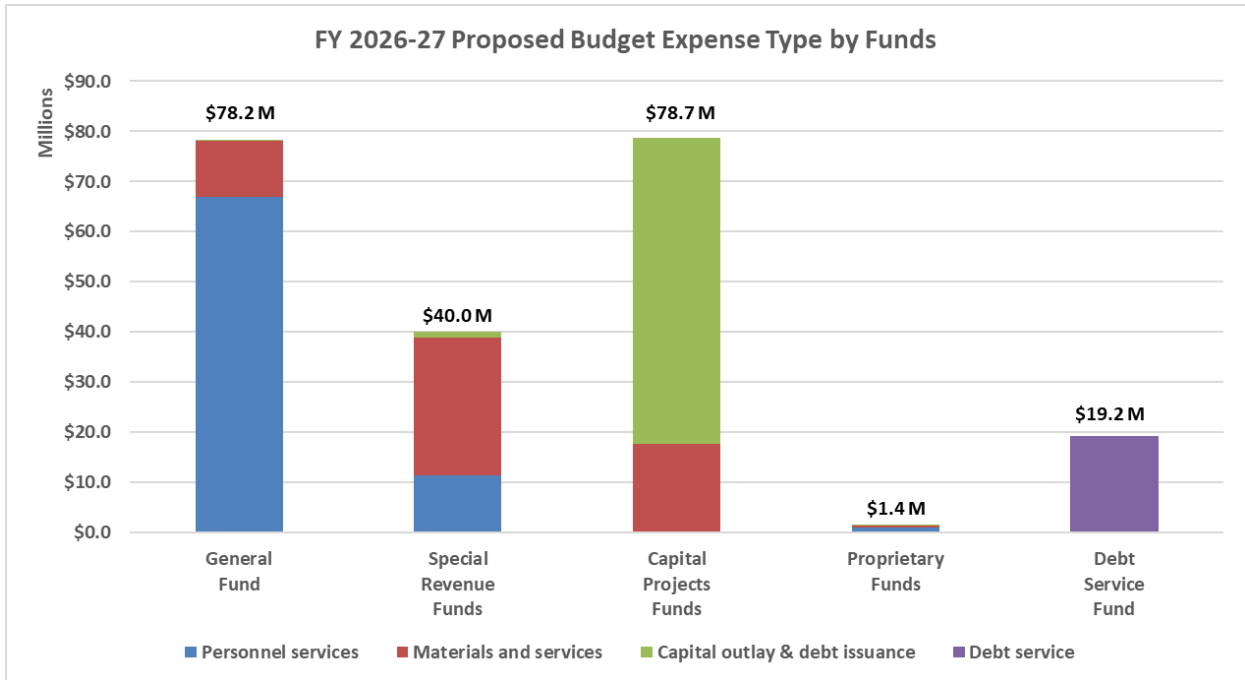
Student Financial Aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, which received \$8.67 million in FY 2024-25, and federal direct loans, which received \$6.2 million in 2024-25. For FY 2026-27 Proposed Budget, the amount of PELL grants is estimated at \$8.7 million and Direct Loans are \$6.4 million.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

EXPENDITURES

The following chart displays operating expenditures by fund type. Program expenditures do not include contingencies, transfers, or unappropriated ending fund balance.



CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis

FY 2026-27 Proposed Budget Reductions. The following table represents the reductions of expense in the General Fund.

Division and Package Title	Reduction of Expense	Position Elimination
Academic Foundations/Connections	\$ (351,144)	
Realign HSP expense to Fund 12	\$ (117,176)	-
reduce enrollment specialist & add back PT hrs	\$ (78,000)	(1.00)
Math section reduction & course cap increase	\$ (58,968)	
Faculty retirement savings	\$ (38,412)	
Reduce Materials and Supplies budget Student and Academic Support Services	\$ (17,500)	
English Course Section reduction	\$ (15,918)	
Reduce/eliminate HD and FYE courses	\$ (9,600)	
Create student fee for course materials	\$ (8,000)	
reduce summer term counseling	\$ (4,000)	
Learning Center reduction of Part Time support	\$ (3,570)	
Arts and Sciences	\$ (281,243)	
Reduce FTF in History	\$ (168,810)	(1.00)
A&S reduce sections	\$ (65,393)	
department M&S reduction	\$ (47,040)	
Campus Services	\$ (352,000)	-
recognize utility savings	\$ (200,000)	
restructure campus services	\$ (152,000)	-
Executive	\$ (82,370)	
Elimination of .75 Publications Designer	\$ (82,370)	(0.75)
Institutional Effectiveness and Planning	\$ (144,258)	
Reduce FYFE Budget	\$ (144,258)	
Tech, Applied Sci & Public Services	\$ (194,509)	
Reduce apprenticeship advisor position	\$ (102,766)	(1.00)
Faculty retirement savings: Automotive	\$ (51,206)	
reduce hours Automotive & tool room	\$ (30,537)	(0.34)
realign salary savings in SBDC	\$ (10,000)	
Grand Total	\$ (1,405,524)	(4.09)

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed 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.

	2025-26 Revised Budget		2026-27 Proposed Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	57.50	7,963,551	56.60	\$ 8,299,741	(0.90)	-2%	\$ 336,190	4%
Administrative Professionals	10.00	1,016,422	10.00	1,073,225	-	0%	\$ 56,803	6%
Full-time faculty	128.00	14,397,037	127.00	13,958,984	(1.00)	-1%	(438,053)	-3%
Classified	192.97	15,530,991	188.38	15,022,644	(4.59)	-2%	(508,348)	-3%
Total budgeted by position	388.47	38,908,001	381.98	38,354,594	(6.49)	-2%	(553,408)	-1%
Budgeted as total \$ amount								
Associate Faculty	140.78	8,538,373	139.47	8,041,961	(1.31)	-1%	(496,412)	-6%
Part-time administrative	0.66	240,361	1.24	180,500	0.58	88%	(59,861)	-25%
Part-time classified & students	32.20	1,728,973	31.62	1,714,368	(0.58)	-2%	(14,605)	-1%
Total budgeted by type	562.11	49,415,708	554.31	48,291,423	(7.80)	-1%	(1,124,286)	-2%
Placeholder not budgeted by type		5,111,884		6,304,518			1,192,634	
Total		\$ 54,527,592		\$ 54,595,941			\$ 68,349	

Table for classification changes

	Administrative	Administrative Professional	Full Time Faculty	Classified	Total Positions
2025-26 Adopted Budget- All Fund Sources	55.00	9.00	128.00	195.97	387.97
<i>Prior year restatement / correction</i>	1.50			(1.00)	0.50
<i>Reclassifications / HR actions</i>	1.00	1.00		(2.00)	-
2025-26 Revised Budget- All Fund Sources	57.50	10.00	128.00	192.97	388.47
Proposed Changes:					
New positions	-	-	-	-	-
General Fund Reductions / restructuring	(1.00)		(1.00)	(2.00)	(4.00)
Reduction due to Expiring Grant Fund resources	-			(2.50)	(2.50)
Grant-funded positions adjustments	0.10				0.10
Total change	(0.90)		(1.00)	(4.59)	(6.49)
2026-27 Proposed Budget	56.60	10.00	127.00	188.38	381.98

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2025-26 Revised Budget		2026-27 Proposed Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	3,898,494	7.9%	\$ 3,818,464	7.9%
PERS	6,140,627	12.4%	6,611,981	13.7%
Self-assessed PERS for pension bonds	5,708,565	11.6%	4,543,286	9.4%
Insurances (health, dental, disability, life)	8,820,384	17.8%	9,159,633	19.0%
Workers compensation	150,095	0.3%	135,116	0.3%
Unemployment	221,257	0.4%	33,470	0.1%
Paid Leave Oregon	205,601	0.4%	199,194	0.4%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	25,145,023	50.9%	24,501,145	50.7%
Placeholders in Innovation and Grants and Contracts funds			-	
FICA and health insurance in Retirement Fund	250,000		250,000	
Total taxes and benefits	<u>\$ 25,395,023</u>		<u>\$ 24,751,145</u>	

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 year. The College received confirmation of these rates in October 2025 and incorporated changes beyond forecast growth in the Fall Forecast. The table below details the rates for July 1, 2026.

	Effective July 1, 2025			Effective July 1, 2026			Change		
	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds
Employer rate	11.94%	9.33%	13.26%	11.94%	9.33%	10.75%	0.00%	0.00%	-2.51%
Employee rate paid by College	6.00%	6.00%	0.00%	6.00%	6.00%	0.00%			
Total paid to PERS as % of wages	<u>17.94%</u>	<u>15.33%</u>	<u>13.26%</u>	<u>17.94%</u>	<u>15.33%</u>	<u>10.75%</u>			

Information on PERS costs and analysis are provided on the state website here:

<https://www.oregon.gov/pers/emp/pages/employer-rate-summary.aspx>

In addition to the rate paid directly to PERS, the college charges itself an additional amount from every payroll to accumulate resources for principal and interest payments on the pension bonds, which are explained in the Description of Long-Term Debt in the Funds section of this budget document. The rate is lowered for FY 2026-27.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis**

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay. The FY 2026-27 Proposed Budget recognizes contractual increases, predominately in technology software agreements as a significant change from the prior fiscal year. Capital increased to reflect the first year of construction costs for the recently approved 2024 Bonds. Project status and spending updates will be provided to the Board and public starting in FY 2026-27.

	FY 2025-26 Revised Budget	FY 2026-27 Proposed Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 10,896,408	\$ 11,273,512	\$ 377,104
Special Revenue Funds	27,203,281	27,549,354	346,073
Capital Projects Funds			
Capital Projects (Bond) Fund	15,600,000	16,100,000	500,000
All other capital projects funds	1,705,019	1,349,164	(355,855)
Proprietary Funds	566,673	451,200	(115,473)
Total	<u>\$ 55,971,381</u>	<u>\$ 56,723,230</u>	<u>\$ 751,849</u>
Capital Outlay			
General Fund	\$ 86,000	\$ 82,500	\$ (3,500)
Special Revenue Funds	965,000	1,211,028	246,028
Capital Projects Funds			
Capital Projects (Bond) Fund	41,500,000	60,000,000	18,500,000
Major Maintenance Fund	611,500	550,000	(61,500)
All other capital projects funds	780,000	640,336	(139,664)
Proprietary Funds	90,000	35,000	(55,000)
Total	<u>\$ 9,315,300</u>	<u>\$ 62,518,864</u>	<u>\$ 18,486,364</u>

Debt Service

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

TRANSFERS

Transfers between funds are detailed in the Appendices.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed 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 is considered unappropriated; and cannot be transferred to any other appropriation category during the fiscal year per restrictions of Oregon local budget law.

Contingency

Amounts budgeted as contingency by fund category. The General Fund contingency account reflects reduction as compared to the FY 2024-25 Revised Budget due to the anticipated continued draw down of one-time funds as the college works toward closing the structural operating deficit.

General Fund

Board policy requires a minimum General Fund balance equal to ten percent of revenue. The FY 2024-25 Proposed Budget adheres to this policy and includes this operating contingency. The ten percent minimum reflects an awareness of the need for healthy reserves given the demonstrated volatility in state support and enrollment.

	FY 2025-26 Budget	FY 2026-27 Proposed Budget	Increase (Decrease)
General Fund	\$ 5,521,718	\$ 8,078,656	\$ 2,556,938
Special Revenue Funds	7,566,976	4,394,621	(3,172,355)
Debt Service Fund	-	-	-
Pension obligation bonds	-	-	-
Capital Projects Funds	67,867,413	39,237,387	(28,630,026)
Proprietary Funds	401,166	54,447	(346,719)
Total contingency	<u>\$ 81,357,273</u>	<u>\$ 51,765,111</u>	<u>\$ (29,592,162)</u>

CLACKAMAS COMMUNITY COLLEGE
2026-27 Proposed Budget
Budget Analysis

Ending Fund Balance

The FY 2026-27 Proposed Budget recognizes \$3.6 million of ending fund balance in the Debt Service Fund. [Per ORS 150-294-0430](#) debt service funds do not budget operating contingency. Any property taxes in the Debt Service fund more than the current principal and interest payments on general obligation bonds are legally restricted to use for debt service in the following year.

	FY 2025-26 Budget	FY 2026-27 Proposed Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ -	\$ -
Technology Infrastructure and Software Implementation Fund	-	-	-
Debt Service Fund			
General obligation bonds	3,617,283	3,774,214	156,931
Proprietary Funds			
Bookstore Fund	-	-	-
Total unappropriated ending fund balance	<u>\$ 3,617,283</u>	<u>\$ 3,774,214</u>	<u>\$ 156,931</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Property Tax Levies**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 28,500,430	\$ 12,456,427	
Less uncollectible and discounts at ~4.5%	(1,302,617)	(560,539)	
Plus collection of prior years past due taxes and other taxes	326,058	105,000	
Interest on property taxes	66,218	200,000	
Property taxes expected to be collected to balance the budget	<u>\$ 27,590,089</u>	<u>\$ 12,200,888</u>	<u>\$ 39,790,977</u>

* The Debt Service levy amounts to approximately 25 cents per thousand dollars of assessed value over life of bonds

PLANNING AND POLICIES

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Planning and Assessment

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

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

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

Excellence in Teaching and Learning

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

Holistic Student Support

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

Diversity, Equity, and Inclusion

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

Organizational Health

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

Community Connections

Cultivate and nurture responsive and sustainable community relationships

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Planning and Assessment

PLANNING

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

1. To begin the Unit Planning process, units build a data-informed foundation for planning. This includes reviewing academic assessment and service-area assessment reports, and collaboration with the College's Institutional Research staff to perform an environmental scan. Faculty and staff use assessment results in combination with original research (e.g. surveys, focus groups with advisory board members), input from key partners (e.g. published labor market research from Oregon Employment Department), and local operational data (e.g. student success rates, student employment rates) to identify challenges and opportunities for their unit.
2. Units are then asked to use this foundational data to inform an action plan, which reflects each unit's unique opportunity to make impactful contributions to strategic priorities. These action plans will also reflect emerging needs, and on lessons learned from previous years' efforts.
3. Finally, the Unit Planning process invites units to identify needs, and prioritize unit activities based on relevance to the College mission. Units that identify needs are encouraged to provide evidence that will strengthen the potential for support from internal or external funding sources.

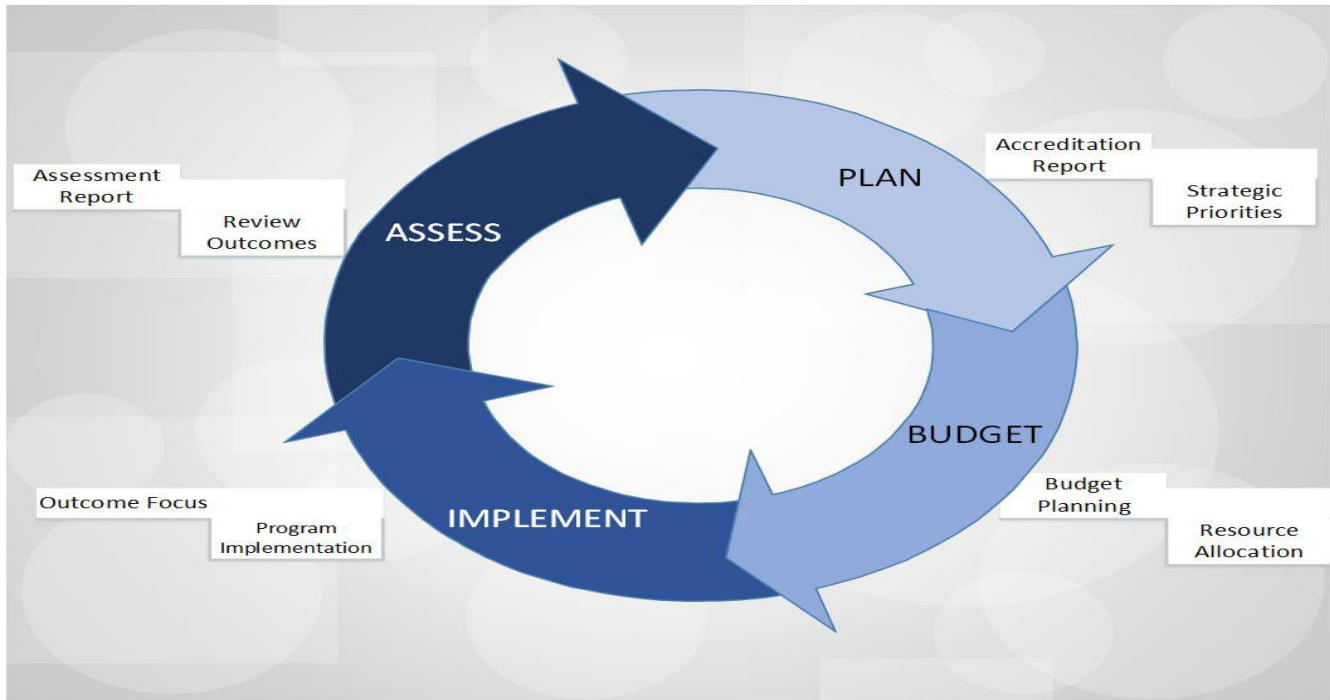
Units are supported through this process in significant ways. Institutional Research staff organize and collaborate with College leaders to offer several orientation sessions for the Unit Planning process every year. Each Unit (across Instruction and Student Services, and College Services) enjoys the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

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

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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 following chart presents a visual for the iterative work between assessments and planning within the College budget processes.



FINANCIAL PLANNING

The Vice President of Finance and Operations maintains 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 Finance Council and Budget Advisory Sub-group, and during all-staff budget presentations.

Leadership from the Business Services and Information Technology Services will maintain a five-year forecast for information technology operations, which schedules episodic replacement of infrastructure. The expense 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.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Financial Planning and Budgeting

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

BUDGET PRINCIPLES AND ASSUMPITONS

Forecasts and fiscal indicators are long-term, looking ahead five years or more. Budgeting is an annual process. In January, the Board of Education adopts budget planning principles and assumptions. The 2026-27 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our five new Strategic Priorities. Each strategic priority and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves. The Board also added principles to include expectations of utilizing the Cougar Pause equity framework during the process and to engage in shared governance.

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

Revenue

- Community College Support Fund (CCSF): Receives \$26.2 million for 2025-27; CCC receives approximately 6% of the statewide shared resources. There were no changes to the State CCSF allocation for FY 2026-27.
- Property taxes: Clackamas County property taxes are forecast to increase at a rate of 4.5% per year.
- Enrollment: Reimbursable FTE is assumed to increase 2% in 2026-27, then increases by another 2% in FY 2027-28.
- Tuition: Increase in-state \$6 per credit hour to \$136.00; out-of-state and international increased \$9 per credit hour to \$320.00.
- Additional new transfer of \$3.0 million into the General Fund from the PERS Reserve Fund to ensure the College has resources for PERS related expenses. This is the intended use of the PERS reserve funds.

Expenditures

- Contractually obligated wage increases are planned in the General Fund forecast and incorporated into base budgets for the College. All personnel service changes, such as wage-driven benefits, PERS contributions, and health benefits are included in the forecast for financial planning.
- For associations with open contracts where bargained personnel expenses are not known at the time of the Proposed Budget, the college will increase personnel appropriations when there is a new ratified contract. This may require using a mid-year budget adjustment process such as the September or December budget amendment.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Financial Planning and Budgeting**

Other General Fund Transfers

- Maintain the annual General Fund transfer to Insurance Reserve Fund at \$50,000.
- Maintain the annual General Fund transfer to the Innovation Fund at \$150,000.
- Maintain the annual General Fund transfer to the Equipment Replacement Fund at \$150,000.
- Maintain the annual General Fund transfer to the Major Maintenance Fund at \$300,000.
- Maintain the annual General Fund transfer to the Retirement Fund at \$750,000
- Maintain the annual General Fund transfer to the Grants/Contract Fund at \$130,000

BUDGET REQUESTS- NEW RESOURCES

In prior years, there were numerous mechanisms and dates for requesting resources. For the FY 2026-27 Budget, requests for additional department General Fund resources were not solicited due to the lack of new ongoing resource availability. The College did provide options for departments to request resources supporting new contracts, and aged equipment replacement needs. These requests were reviewed by leadership and approvals communicated to appropriate department contacts with the release of the Proposed Budget.

Budget reductions were researched and prepared during winter terms of FY 2025-26 for the upcoming budget year. The College did not approach reductions with an across-the-board reduction model. Instead, there were areas of reduction research, modeling, and analysis where leadership teams prepared prioritized three scenarios for feedback and advice from the Budget Advisory Sub-group to Executive Team as they consider final budget decision points.

Generally, all requests for new resources are submitted and move through the various reviews detailed in the Budget Calendar, including the Deans, the Budget Advisory Sub-group, and the College Executive Team. The college aims to use ongoing resources for ongoing expenses, and one-time resources are dedicated to shorter term projects and do not support ongoing operations.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Law, Format, and Financial Policies

PROPOSING, APPROVING, AND ADOPTING THE BUDGET

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

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

Budget law is designed to enable the public to be apprised of the financial policies and administration of the municipal corporation in which they are interested. All Budget Committee and Board of Education meetings are open to the public. Notice of those meetings is published in the Oregonian newspaper and on the College's website at <http://www.clackamas.edu/about-us/leadership/budget>. and there is opportunity for public comment. Board policy designates the President as the Budget Officer for the College. 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 Oregon local 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 of budget adoption and generally include actions supporting the receipt of unanticipated state or federal grants. Supplemental budgets require a public hearing, whereas resolution transfer actions do not.

Budget originators are responsible for ensuring that actual expenditures do not exceed the 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
2026-27 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 estimated amount for a fund balance at the end of the upcoming budget year. Per Oregon Local Budget Law, unappropriated ending fund balance is not accessible for expenditures during the budget year.

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

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Law, Format, and Financial Policies

- **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 Proposed Budget displays resources and requirements. Resources are 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 are resources that are not “earned” in the same sense as revenues. Other sources are unique to entities using governmental accounting and include transfers into the fund 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 of the fund show where if allowable one fund sends resources to another fund.
- Contingency is an amount set aside for urgent, unplanned, and unforeseen expenses that may arise during the fiscal year.
- Actual ending fund balance represents resources on hand on June 30, the end of the fiscal year. In the budget columns, fund balance is unappropriated ending fund balance.

Oregon State and Local 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 an emergency created by civil disturbance or large-scale natural disaster.

The College budgets contingency in each operating fund a fiscal best practice to provide flexibility for unforeseen events. Unappropriated ending fund balance is budgeted only in the debt service fund:

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

A balanced budget is defined as one in which resources equal requirements, and there are no negative contingency amounts. All funds in the college budget must meet this definition to be legally compliant.

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

- Actual for the preceding two completed fiscal years

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Law, Format, and Financial Policies

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

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

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.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Law, Format, and Financial Policies

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 community members in making informed 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 adopted budget is to be managed such that actual General Fund unreserved ending fund balance is at least ten percent of actual revenues per [Board Policy](#).

Reserve funds, defined in Oregon budget law, are intentional funds for specific future purposes where resources are dedicated for future use. The College has dedicated reserve funds for the future costs of retiree benefits, losses more than the insurance deductible amount, and future increases in PERS rates, and the planned replacement of information technology infrastructure and software.

Financial Reporting and Review

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

Audit

The college prepares an Annual Comprehensive Financial Report, audited by independent CPAs appointed by the Board of Education. The report is presented to the Board by the external auditors.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Budget Law, Format, and Financial Policies

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 more than immediate needs is held in the Oregon Local Government Investment Pool or the Oregon Local Government Intermediate Fund, investment pools managed by the Oregon State Treasury, or otherwise invested in accordance with the policy approved by the Board.

Capital Assets

Capital assets are land, buildings and building improvements, equipment, and other durable items with a useful life of more than one year and an initial cost of \$5,000 or more. The Business Office maintains an inventory of capital assets, all licensed vehicles, instructional and sensitive equipment costing \$1,000 or more. Sensitive equipment includes items such as laptops, Chromebooks, 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 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
2026-27 Budget Calendar**

The Budget Calendar for Clackamas Community College represents the primary cadence for policy direction, Board actions on the current year budget and budget development year, and involvement of the relevant shared governance meetings. There are many internal staff meetings during the budget development process that include technical instructions and support from the Business Office, multiple division and department level meetings, executive planning meetings, or other budget preparations and work. The College Budget Manual provides additional information for deadlines and deliverables in the budget process.

Item	Date
September Budget Amendment for FY 2025-26	September 17, 2025
Finance Council retreat. Finance Council meets bi-weekly in Fall Term	October 3, 2025
Fall Forecast Presented to the Board of Education	November 19, 2025
Board Budget Policies for FY 2026-27 (First Read, Adopted in January 2026 at monthly Board meeting)	December 17, 2025
Reduction Options due to Business Office per guidance from College President	January 30, 2026
Budget Advisory Sub-group meetings begin	February 13 & 20, 2026
Board of Education Meeting: Tuition and general fees (first reading)	February 18, 2026
Budget Advisory Sub-group meetings continue in March	March 13 & 20, 2026
Board of Education Meeting: Adoption of Tuition and general fees	March 18, 2026
Budget Advisory Sub-group meetings continue in April	April 10 & 24 2026
Proposed Budget is publicly available and presented to the Budget Committee	May 1, 2026
Budget Committee Meeting #1 to receive the Budget for FY 2026-27	May 13, 2026
Budget Committee Meeting #2 to approve the Proposed Budget	May 20, 2026
Board of Education Meeting to Adopt the FY 2026-27 Budget	June 17, 2026

PERSONNEL

**CLACKAMAS COMMUNITY COLLEGE
2026-27
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 includes staff in the classified bargaining unit and grant-funded non-exempt employees working half-time or more who are excluded from the bargaining unit. Associate faculty are instructors in that bargaining unit. The final page in this schedule, FTEs by function, includes part-time administrative; part-time classified (PTC), who are hourly employees working less than half-time; and student employees, who are by definition enrolled for six or more credits per term.

	FY2025-26						2026-27 Budget						
	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	
GENERAL FUND													
EXECUTIVE													
50132	President	1.00	1.00	-	-	-	2.00	1.00	1.00	-	-	-	2.00
50128	Events and Conference Services	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
50112	College Relations and Marketing	1.00	-	-	6.75	-	7.75	1.00	-	-	6.00	-	7.00
50129	Cougar LEAP Office	2.00	-	-	1.00	-	3.00	2.00	-	-	1.00	-	3.00
50500	Foundation	2.00	-	-	3.00	-	5.00	2.00	-	-	3.00	-	5.00
	Total Executive	<u>6.00</u>	<u>1.00</u>	<u>-</u>	<u>12.75</u>	<u>-</u>	<u>19.75</u>	<u>6.00</u>	<u>1.00</u>	<u>-</u>	<u>12.00</u>	<u>-</u>	<u>19.00</u>
INSTRUCTION AND STUDENT SERVICES													
Instruction & Student Services Administration													
10097	Instructional Control	-	-	-	-	0.51	0.51	-	-	-	-	1.62	1.62
50118	Instruction and Student Services	1.00	1.00	-	-	1.56	3.56	1.00	1.00	-	-	1.58	3.58
50136	Institutional Research, Innovation & Sys Support	1.00	-	-	4.50	-	5.50	1.00	-	-	4.50	-	5.50
	Total Instruction and Student Services Admin	<u>2.00</u>	<u>1.00</u>	<u>-</u>	<u>4.50</u>	<u>2.07</u>	<u>9.57</u>	<u>2.00</u>	<u>1.00</u>	<u>-</u>	<u>4.50</u>	<u>3.20</u>	<u>10.70</u>
Academic Foundations and Connections													
10002	Skills Development	-	-	4.00	1.75	2.96	8.71	-	-	4.00	1.00	3.44	8.44
10026	Office of Education Partnerships	1.00	-	-	4.00	-	5.00	1.00	-	-	3.00	-	4.00
10029	English	-	-	12.00	-	8.86	20.86	-	-	11.00	-	10.77	21.77
10031	English for Speakers of Other Languages	-	-	3.00	1.00	7.31	11.31	-	-	4.00	2.00	6.79	12.79
10038	Health/Physical Education/Athletics	1.00	-	4.00	2.00	7.40	14.40	1.00	-	4.00	2.00	7.66	14.66
10056	Mathematics	-	-	10.00	-	9.89	19.89	-	-	10.00	-	9.34	19.34
20700	Learning Center	-	-	-	1.00	0.03	1.03	-	-	-	1.00	-	1.00
30095	Counseling	-	-	4.00	-	1.51	5.51	-	-	4.00	-	2.26	6.26
30097	Recruitment and Admissions	1.00	-	-	3.00	-	4.00	1.00	-	-	4.00	-	5.00
30098	Student and Academic Support Services	1.00	-	-	15.75	0.31	17.06	1.00	-	-	16.75	0.19	17.94

**CLACKAMAS COMMUNITY COLLEGE
2026-27
BUDGET
Personnel FTEs**

		FY2025-26					2026-27 Budget						
		Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
30099	Enrollment and Graduation Services	1.00	-	-	7.00	-	8.00	1.00	-	-	6.00	-	7.00
30100	Student Life and Leadership	1.00	-	-	2.00	-	3.00	1.00	-	-	2.00	-	3.00
30104	Academic Foundations and Connections	3.00	-	-	7.00	-	10.00	3.00	-	-	6.00	-	9.00
30106	Testing and Placement	-	-	-	2.00	-	-	-	-	-	2.00	-	2.00
30111	Office of Financial Aid and Scholarships	1.00	-	-	7.00	-	8.00	1.00	-	-	7.00	-	8.00
30200	Student Services Enhancements	-	-	-	-	-	-	-	-	-	-	-	-
	Total Academic Foundations and Connections	10.00	-	37.00	53.50	38.27	136.77	10.00	-	37.00	52.75	40.45	140.20
Arts and Sciences													
10004	Art	-	-	4.00	0.44	7.10	11.54	-	-	4.00	0.44	6.63	11.07
10013	Business	-	-	5.00	-	6.83	11.83	-	-	5.00	-	6.93	11.93
10016	Communications and Theatre Arts	-	-	5.00	-	2.19	7.19	-	-	5.00	-	3.02	8.02
10017	Computer Science	-	-	5.00	0.56	1.47	7.03	-	-	5.00	0.56	1.49	7.05
10028	Engineering Sciences	-	-	4.00	-	0.33	4.33	-	-	4.00	-	0.34	4.34
10035	World Languages	-	-	3.00	-	1.71	4.71	-	-	3.00	-	1.60	4.60
10039	Horticulture	-	-	4.00	0.91	1.49	6.40	-	-	4.00	0.91	1.51	6.42
10057	Music	-	-	3.00	-	3.46	6.46	-	-	3.00	-	3.23	6.23
10066	Science	-	-	13.00	1.96	7.70	22.66	-	-	13.00	1.96	10.88	25.84
10074	Social Sciences	-	-	7.00	-	6.09	13.09	-	-	6.00	-	8.26	14.26
20082	Arts and Sciences	2.00	-	-	8.00	-	10.00	2.00	-	-	8.00	-	10.00
50154	Environmental Learning Center	-	-	-	-	-	-	-	-	-	-	-	-
	Total Arts and Sciences	2.00	-	53.00	11.87	38.37	105.24	2.00	-	52.00	11.87	43.89	109.76

CLACKAMAS COMMUNITY COLLEGE
2026-27
BUDGET
Personnel FTEs

		FY2025-26					2026-27 Budget						
		Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
Institutional Effectiveness and Planning													
20084	Institutional Effectiveness and Planning	2.00	-	-	1.00	0.06	3.06	2.00	-	-	1.00	0.06	3.06
20088	Center for Teaching and Learning	-	-	2.00	-	0.80	2.80	-	-	2.00	-	0.81	2.81
20089	Library	1.00	-	4.00	1.00	2.00	8.00	1.00	-	4.00	1.00	2.03	8.03
20097	Applied Technology	-	-	-	-	-	-	-	-	-	-	-	-
20098	Grants Development	1.00	-	-	-	-	1.00	1.00	-	-	-	-	1.00
20099	Online Learning	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
20401	Curriculum and Scheduling	1.00	-	-	2.00	0.01	3.01	1.00	-	-	2.00	0.01	3.01
	Total Institutional Effectiveness and Planning	5.00	-	6.00	6.00	2.87	19.87	5.00	-	6.00	6.00	2.91	19.91
Technology, Applied Science & Public Servcs													
10001	Health Sciences	2.00	-	9.00	1.00	10.59	22.59	2.00	-	9.00	1.00	10.74	22.74
10007	Automotive and Welding Department	-	-	10.00	3.00	8.75	21.75	-	-	10.00	2.66	9.24	21.90
10018	Community Education	-	-	-	0.75	1.25	2.00	-	-	-	0.75	1.26	2.01
10020	Customized Training and Development Services	1.00	-	1.00	1.00	0.05	3.05	1.00	-	1.00	1.00	0.05	3.05
10033	Education, Human Services and Criminal Justice	-	-	5.00	1.00	7.69	13.69	-	-	5.00	1.00	7.80	13.80
10055	Industrial Technology	-	-	5.00	1.00	0.95	6.95	-	-	5.00	1.00	0.96	6.96
10058	Harmony Student Services and Instruction	1.00	-	-	-	7.98	8.98	1.00	-	-	-	-	1.00
10073	Small Business Development Center	1.00	-	0.70	-	-	1.70	1.00	-	0.70	-	-	1.70
10080	Wilsonville Student Services and Instruction	-	-	-	2.00	0.13	2.13	-	-	-	2.00	0.13	2.13
10085	Wildland Fire	0.34	-	1.00	0.80	-	2.14	0.34	-	1.00	0.80	-	2.14
10200	Emergency Management/GIS	0.33	-	-	0.10	-	0.43	0.33	-	-	0.20	-	0.53
10445	Apprenticeship	0.33	-	-	1.73	-	2.06	0.33	-	-	0.63	-	0.96
20083	Technology, Applied Science & Public Services	2.00	-	-	2.90	2.01	6.91	2.00	-	-	2.90	-	4.90
20096	Workforce Development/WIOA	0.10	-	-	-	-	0.10	0.20	-	-	-	-	0.20
20315	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	8.10	-	31.70	15.28	39.40	94.48	8.20	-	31.70	13.94	30.18	84.02
	Total Instruction and Student Services	27.10	1.00	127.70	91.15	120.98	365.93	27.20	1.00	126.70	89.06	120.63	364.59

**CLACKAMAS COMMUNITY COLLEGE
2026-27
BUDGET
Personnel FTEs**

	FY2025-26						2026-27 Budget						
	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	
COLLEGE SERVICES													
College Services Administration													
50116	College Services	1.00	1.00	-	-	-	2.00	1.00	1.00	-	-	-	2.00
50125	General Administration					-	-					-	-
50134	College Safety	2.00	-	-	8.00	-	10.00	2.00	-	-	8.00	-	10.00
	Total College Services Administration	3.00	1.00	-	8.00	-	12.00	3.00	1.00	-	8.00	-	12.00
Business Services													
50000	Accounts Receivable	1.00	-	-	3.00	-	4.00	1.00	-	-	3.00	-	4.00
50110	Business Office	2.00	-	-	5.00	-	7.00	3.00	-	-	5.00	-	8.00
	Total Business Services	3.00	-	-	8.00	-	11.00	4.00	-	-	8.00	-	12.00
Campus Services													
50143	Environmental Health and Safety	-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	-	0.50	-	0.50	-	-	-	0.50	-	0.50
51103	Custodial Services	1.00	-	-	17.50	-	18.50	1.00	-	-	14.50	-	15.50
60150	Campus Services	3.00	-	-	14.00	-	17.00	2.00	-	-	15.00	-	17.00
	Total Campus Services	4.00	-	-	33.00	-	37.00	3.00	-	-	31.00	-	34.00
Human Resources													
50127	Human Resources	2.00	6.00	-	-	-	8.00	2.00	7.00	-	-	-	9.00
	Total Human Resources	2.00	6.00	-	-	-	8.00	2.00	7.00	-	-	-	9.00
Information Technology													
50115	Information Technology	3.90	-	-	12.00	-	15.90	3.90	-	-	12.70	-	16.60
	Total College Services	15.90	7.00	-	61.00	-	83.90	15.90	8.00	-	59.70	-	83.60
	Total General Fund	49.00	9.00	127.70	164.90	120.98	469.58	49.10	10.00	126.70	160.76	120.63	467.19
	Total full-time, General Fund	350.60					346.56						

CLACKAMAS COMMUNITY COLLEGE
2026-27
BUDGET
Personnel FTEs

FEE FUND	FY2025-26						2026-27 Budget					
	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
INSTRUCTION AND STUDENT SERVICES												
Instruction & Student Services Administration												
10097	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections												
10002	-	-	-	0.25	-	0.25	-	-	-	-	-	-
10026	-	-	-	-	-	-	-	-	1.00	-	-	1.00
10099	-	-	-	-	-	-	-	-	-	3.31	-	3.31
10029	-	-	-	-	0.29	0.29	-	-	-	-	0.29	0.29
10031	-	-	-	-	0.98	0.98	-	-	-	-	1.00	1.00
10038	-	-	-	-	0.09	0.09	-	-	-	-	0.09	0.09
10056	-	-	-	-	0.27	0.27	-	-	-	-	0.18	0.18
30095	-	-	-	-	0.67	0.67	-	-	-	-	0.68	0.68
	-	-	-	0.25	2.30	2.55	-	-	-	1.00	5.55	6.55
Arts and Sciences												
10004	-	-	-	0.03	-	0.03	-	-	-	0.03	-	0.03
10013	-	-	-	-	0.05	0.05	-	-	-	-	0.06	0.06
10016	-	-	-	-	-	-	-	-	-	-	-	-
10017	-	-	-	0.44	-	0.44	-	-	-	0.44	-	0.44
Arts and Sciences												
10028	-	-	-	-	0.02	0.02	-	-	-	-	0.02	0.02
10035	-	-	-	-	-	-	-	-	-	-	-	-
10039	-	-	-	0.09	-	0.09	-	-	-	0.09	-	0.09
10057	-	-	-	-	1.36	1.36	-	-	-	-	1.89	1.89
10066	-	-	-	2.04	-	2.04	-	-	-	2.04	-	2.04
	-	-	-	2.60	1.43	4.03	-	-	-	2.60	1.97	4.57
Institutional Effectiveness and Planning												
10099	-	-	-	-	3.26	3.26	-	-	-	-	-	-
20084	-	-	-	-	-	-	-	-	-	-	-	-
20088	-	-	-	-	-	-	-	-	-	-	-	-
20089	-	-	-	-	-	-	-	-	-	-	-	-
20401	-	-	-	-	-	-	-	-	-	-	-	-
50136	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	3.26	16.18	-	-	-	-	-	-

**CLACKAMAS COMMUNITY COLLEGE
2026-27
BUDGET
Personnel FTEs**

		FY2025-26					2026-27 Budget						
		Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
Technology, Applied Science & Public Servcs													
10001	Health Sciences	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
10007	Automotive and Welding Department	-	-	-	0.10	2.72	2.82	-	-	-	0.10	0.64	0.74
10018	Community Education	-	-	-	0.25	-	0.25	-	-	-	0.25	-	0.25
10033	Education, Human Services and Criminal Justice	-	-	-	-	-	-	-	-	-	-	-	-
10055	Industrial Technology	-	-	-	-	2.18	2.18	-	-	-	-	2.21	2.21
10058	Harmony Student Services and Instruction	-	-	-	-	-	-	-	-	-	-	-	-
10080	Wilsonville Student Services and Instruction	-	-	-	0.17	-	0.17	-	-	-	-	-	-
10085	Wildland Fire	-	-	-	-	0.18	0.18	-	-	-	-	0.18	0.18
10200	Emergency Management	-	-	-	-	0.02	0.02	-	-	-	-	-	-
10445	Apprenticeship	-	-	-	0.37	5.44	5.81	-	-	-	0.37	5.52	5.89
20083	Technology, Applied Science & Public Services	-	-	-	-	-	-	-	-	-	-	-	-
20135	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-	-	-
Total Technology, Applied Science & Public Svc		-	-	-	2.89	10.54	13.43	-	-	-	2.72	8.55	11.27
Total Fee Fund		-	-	-	5.74	17.53	36.19	-	-	-	6.32	16.07	22.39
CAPITAL PROJECTS (BOND)		-	-	-	-	-	-	-	-	-	-	-	-
STUDENT TECHNOLOGY FUND		0.10	-	-	4.83	-	4.93	0.10	-	-	4.30	-	4.40
INTRAMURALS AND ATHLETICS FUND		-	-	-	-	0.18	0.18	-	-	-	-	0.18	0.18
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	-	0.11	0.11	-	-	-	-	0.11	0.11
BOOKSTORE FUND		-	-	-	1.00	-	1.00	1.00	-	-	-	-	1.00
CUSTOMIZED TRAINING FUND		1.00	-	-	1.00	1.76	3.76	1.00	-	-	1.00	2.48	4.48
ENVIRONMENTAL LEARNING FUND						0.22	0.22					-	-
INTERNAL SERVICE FUND		-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
GRANTS AND CONTRACTS FUND													
73	Grants and Contracts	3.50	-	0.30	11.50	-	15.30	4.00	-	0.30	10.50	-	14.80
74	WIOA	1.40	-	-	6.00	-	7.40	1.40	-	-	4.50	-	5.90
Total Grants and Contracts Fund		4.90	-	0.30	17.50	-	22.70	5.40	-	0.30	15.00	-	20.70
Total budgeted		55.00	9.00	128.00	195.97	140.78	539.67	56.60	10.00	127.00	188.38	139.47	521.45
Total full-time, all funds		387.97					381.98						

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Personnel FTEs**

	2024-25	2025-26 Budget		2026-27 Budget					Total
	Adopted Budget	Adopted Budget	Admin-istrative	Admin-Professional	Full-time Faculty	Full-time Classified	Associate Faculty	Other Part-time	
FTEs BY FUNCTION									
Instruction	314.69	305.68	9.00	-	117.00	33.23	131.56	10.46	301.25
Instructional support	63.79	56.84	13.20	-	6.00	28.20	2.91	2.34	52.65
Student services other than student loans and financial aid	78.51	70.41	9.50	-	4.00	49.25	3.42	5.65	71.82
Student loans and financial aid	4.39	5.38	-	-	-	-	-	5.38	5.38
College support services other than facilities acquisition and construction	123.59	123.43	24.90	10.00		77.70	1.58	7.56	121.74
Total	584.97	561.74	56.60	10.00	127.00	188.38	139.47	31.39	552.84

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Salaries of Employees**

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

*This information has not been updated by Human Resources and reflects 2025-2026 salary scales. When approved by the Board of Education and Human Resources, the salary scale table in the budget documents will be revised to reflect the updates.

	Salary & Wage Schedule Minimum / Maximum*	Combined Salaries & Wages*
ADMINISTRATIVE MANAGERS & PROFESSIONALS	\$54,256 - \$255,721	\$ 9,157,618
FULL-TIME FACULTY	\$104,560 - \$118,332	14,215,000
CLASSIFIED	\$36,795 - \$140,150	15,696,536
ASSOCIATE FACULTY		7,998,269
PART-TIME HOURLY		1,781,017
OTHER SALARIES NOT SPECIFIED BY TYPE		3,673,231
TOTAL BUDGET FOR SALARIES		<u>\$ 52,521,671</u>

FUNDS

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Fund Descriptions**

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

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages the fund</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 non-departmental and centrally 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.

Student Technology & General Student Fees	33 Student Technology Fund	Purchases, replaces and upgrades student technology, software, and related infrastructure. The resource supports 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

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Fund Descriptions**

	<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages the fund</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 74	Grants and Contracts Fund	Includes two internal funds described below. <i>Grants and Contracts 73:</i> Grants and contracts other than WIOA. There are typically 100 to 200 different funding sources tracked within this fund. <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.		
The Debt Service fund accounts for payment of principal and interest on long-term debt.					
Debt Servi	21	Debt Service Fund	Principal and interest payments on long-term debt.	Property taxes, self-assessed PERS charges, and payment from Clackamas County.	College Services - Business Office
Capital Projects funds account for the construction of buildings, land improvements, utility and other infrastructure; major repair and renovation; and the purchase of equipment, land or buildings.					
Restricted	25	Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
	26	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 2024	College Services - Campus Services
Unrestricted	29	Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
	30	Equipment Replacement Fund	Purchase instructional and other equipment.	Transfers from General Fund.	College Services - Business Office
	32	Major Maintenance Fund	Major repairs, remodeling, and preventative maintenance of buildings and infrastructure.	Transfers from General Fund.	College Services - Campus Services

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Fund Descriptions**

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

Enterprise Funds	52	Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
	54	Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
	55	Environmental Learning Center	Professional development trainings (CEU), K-12 programs and community education workshops focused on environmental topics.	Charges for work performed.	Arts and Sciences - Environmental Learning Center
Internal	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
2026-27 BUDGET
General Fund

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 16,719,469	\$ 13,590,920	\$ 10,011,000	Beginning fund balance	\$ 7,502,000	\$ -	\$ -
			State revenue			
22,624,149	24,086,791	25,616,510	State community college support	26,282,631	-	-
451,081	345,818	175,000	State grants and contracts	175,000	-	-
			Local revenue			
24,550,133	25,474,418	26,687,435	Property taxes	27,590,089	-	-
14,898,766	17,212,223	18,632,785	Tuition	19,798,067	-	-
1,435,678	1,534,786	1,541,854	Fees	1,843,811	-	-
529,313	537,266	548,730	Local grants and contracts	375,736	-	-
2,052,997	1,637,962	1,768,666	Other local revenue	1,390,463	-	-
66,542,117	70,829,264	74,970,980	Total revenue	77,455,797	-	-
			Other sources			
-	-	-	Transfers in	3,026,071	-	-
13,705	21,950	20,000	Sale of fixed assets	-	-	-
13,705	21,950	20,000	Total other sources	3,026,071	-	-
\$ 83,275,291	\$ 84,442,134	\$ 85,001,980	Total resources	\$ 87,983,868	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 40,578,583	\$ 43,297,295	\$ 44,994,631	Wages and salaries	\$ 45,107,822	\$ -	\$ -
18,596,326	19,789,832	22,003,223	Payroll taxes and benefits	21,811,378	-	-
59,174,909	63,087,127	66,997,854	Total personnel services	66,919,200	-	-
			Materials and services			
794,952	855,421	931,618	Supplies	879,344	-	-
148,322	128,508	279,782	Travel	223,675	-	-
227,260	251,955	427,048	Training and staff development	417,575	-	-
261,617	353,533	351,236	Publicity and public relations	305,565	-	-
157,173	162,124	196,811	Printing and publications	189,552	-	-
1,920,861	2,417,288	2,643,883	Repair and maintenance	2,889,434	-	-
1,841,558	2,040,989	2,369,235	Utilities	2,237,442	-	-
473,238	491,684	518,741	Fees and dues	562,938	-	-
686,595	761,972	892,000	Insurance	1,012,000	-	-
2,026,611	1,978,247	1,702,168	Professional services	1,977,468	-	-
49,292	10,042	34,615	Student financial aid	36,000	-	-
579,101	916,280	549,271	Other materials and services	542,519	-	-
9,166,580	10,368,043	10,896,408	Total materials and services	11,273,512	-	-
			Capital outlay			
26,116	3,500	6,000	Vehicles and equipment	2,500	-	-
53,208	70,181	80,000	Library collection	80,000	-	-
79,324	73,681	86,000	Total capital outlay	82,500	-	-
68,420,813	73,528,851	77,980,262	Total expenditures	78,275,212	-	-
			Other uses			
1,263,558	1,600,851	1,500,000	Transfers out	1,630,000	-	-
-	-	5,521,718	Contingency	8,078,656	-	-
13,590,919	9,312,433	-	Ending fund balance	-	-	-
14,854,477	10,913,284	7,021,718	Total other uses	9,708,656	-	-
\$ 83,275,290	\$ 84,442,135	\$ 85,001,980	Total requirements	\$ 87,983,868	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2025-26 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		\$ 62,743	\$ -	\$ 62,743	\$ -	\$ -	\$ -	\$ -
50132	President	563,257	104,295	-	667,552	-	-	-	-
50112	College Relations and Marketing	1,268,111	387,825	-	1,655,936	-	-	-	-
50128	Events and Conference Services	262,063	50,687	-	312,750	-	-	-	-
50129	Cougar LEAP Office	545,552	98,800	-	644,352	-	-	-	-
50500	Foundation	807,028	29,528	-	836,556	-	-	-	-
	Total Executive	<u>3,446,011</u>	<u>733,878</u>	<u>-</u>	<u>4,179,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	227,419	5,100	-	232,519	-	-	-	-
50118	Instruction and Student Services	630,544	82,697	-	713,241	-	-	-	-
50136	Institutional Research and Reporting	1,030,322	89,326	-	1,119,648	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>1,888,285</u>	<u>177,123</u>	<u>-</u>	<u>2,065,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	1,114,478	54,077	-	1,168,555	34,000	500	-	34,500
10026	Office of Education Partnerships	572,712	8,738	-	581,450	117,421	-	-	117,421
10029	English	2,845,619	24,064	-	2,869,683	66,293	7,200	-	73,493
10031	English for Speakers of Other Languages	1,343,312	22,217	-	1,365,529	84,516	3,300	-	87,816
10038	Health/Physical Education/Athletics	1,908,820	43,741	-	1,952,561	6,731	5,500	-	12,231
10056	Mathematics	2,405,620	12,484	-	2,418,104	74,520	53,269	-	127,789
10099	High School Plus	-	-	-	-	240,230	38,480	-	278,710
20700	Learning Center	120,587	23,116	-	143,703	-	7,000	-	7,000
30095	Counseling	2,099,851	15,192	-	2,115,043	49,660	2,500	-	52,160
30097	Recruitment and Admissions	775,598	55,021	-	830,619	-	-	-	-
30098	Student & Academic Support Services	1,202,273	255,773	-	1,458,046	5,725	-	-	5,725
30099	Enrollment and Graduation Services	1,002,341	83,092	-	1,085,433	-	-	-	-
30100	Student Life and Leadership	522,070	28,284	-	550,354	-	-	-	-
30104	Academic Foundations and Connections	1,329,487	54,191	-	1,383,678	-	-	-	-
30106	Testing and Placement	309,976	31,365	-	341,341	23,164	17,563	-	40,727
30111	Office of Financial Aid and Scholarships	1,189,268	53,652	-	1,242,920	-	-	-	-
30200	Student Services Enhancements	28,970	163,752	-	192,722	-	-	-	-
	Total Acad Foundations & Connections	<u>18,770,982</u>	<u>928,759</u>	<u>-</u>	<u>19,699,741</u>	<u>702,260</u>	<u>135,312</u>	<u>-</u>	<u>837,572</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 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	1,288,066	39,419	-	1,327,485	4,086	121,914	-	126,000
10013	Business	1,517,685	32,063	-	1,549,748	4,061	65,000	-	69,061
10016	Communications and Theatre Arts	1,248,152	74,485	-	1,322,637	11,392	10,350	-	21,742
10017	Computer Science	1,100,628	20,808	-	1,121,436	47,411	-	-	47,411
10028	Engineering Sciences	860,352	11,103	-	871,455	46,924	15,550	-	62,474
10035	World Languages	636,437	9,144	-	645,581	5,809	500	-	6,309
10039	Horticulture	938,757	14,369	-	953,126	28,381	54,800	-	83,181
10057	Music	816,786	31,555	-	848,341	137,000	3,000	-	140,000
10066	Science	3,293,834	11,430	-	3,305,264	191,828	45,002	-	236,830
10074	Social Sciences	1,696,377	28,879	-	1,725,256	-	-	-	-
20082	Arts and Sciences	1,423,586	5,144	-	1,428,730	-	-	-	-
	Total Arts and Sciences	14,820,660	278,399	-	15,099,059	476,892	316,116	-	793,008
Institutional Effectiveness and Planning									
20084	Institutional Effectiveness & Planning	677,881	35,935	-	713,816	-	-	-	-
20088	Instr Support & Professional Developmt	485,871	62,521	-	548,392	-	-	-	-
20089	Library	1,158,742	194,240	80,000	1,432,982	-	-	-	-
20098	Grants Development	178,355	8,394	-	186,749	-	-	-	-
20099	Online Learning	300,974	111,233	-	412,207	-	-	-	-
20401	Curriculum and Scheduling	464,162	85,565	-	549,727	-	-	-	-
	Total IEP	3,265,985	497,888	80,000	3,843,873	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Technology, Applied Science and Public Services									
10001	Health Sciences	2,793,360	33,371	-	2,826,731	211,539	113,461	-	325,000
10007	Automotive and Welding Department	2,786,519	91,000	2,500	2,880,019	114,924	335,500	-	450,424
10018	Community Education	194,528	97,159	-	291,687	34,304	5,700	-	40,004
10020	Customized Training & Development Svcs	561,674	26,388	-	588,062	-	-	-	-
10033	Educ, Human Svcs & Criminal Justice	1,561,535	21,322	-	1,582,857	16,215	-	-	16,215
10055	Industrial Technology	1,069,293	103,785	-	1,173,078	194,231	46,000	-	240,231
10058	Harmony Student Services & Instruction	423,896	14,951	-	438,847	3,458	10,500	-	13,958
10073	Small Business Development Center	315,246	11,758	-	327,004	-	-	-	-
10080	Wilsonville Student Svcs & Instruction	267,385	21,956	-	289,341	41,685	4,500	-	46,185
10085	Wildland Fire	293,634	27,967	-	321,601	13,401	6,500	-	19,901
10200	Emergency Management & GIS	179,611	2,510	-	182,121	341	5,015	-	5,356
10445	Apprenticeship	224,010	5,489	-	229,499	448,587	5,000	-	453,587
20083	Tech, Applied Science & Public Svcs	868,184	15,804	-	883,988	-	-	-	-
20096	Workforce Development/WIOA	43,285	14,635	-	57,920	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	45,000	-	45,000
	Total TAPS	<u>11,582,160</u>	<u>488,095</u>	<u>2,500</u>	<u>12,072,755</u>	<u>1,078,685</u>	<u>577,176</u>	<u>-</u>	<u>1,655,861</u>
	Total Instruction & Student Services	<u>50,328,072</u>	<u>2,370,264</u>	<u>82,500</u>	<u>52,780,836</u>	<u>2,257,837</u>	<u>1,028,604</u>	<u>-</u>	<u>3,286,441</u>
COLLEGE SERVICES									
College Services Administration									
50116	College Services	506,950	81,264	-	588,214	-	-	-	-
50125	General Administration	-	1,404,769	-	1,404,769	-	-	-	-
50134	College Safety	1,501,200	240,182	-	1,741,382	-	-	-	-
	Total College Services Administration	<u>2,008,150</u>	<u>1,726,215</u>	<u>-</u>	<u>3,734,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
General and Fee Fund Expenditures by Department

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Business Services									
50000	Accounts Receivable	598,902	939,800	-	1,538,702	-	-	-	-
50110	Business Office	1,374,443	268,908	-	1,643,351	-	-	-	-
60152	Utilities	-	2,008,592	-	2,008,592	-	-	-	-
	Total Business Services	<u>1,973,345</u>	<u>3,217,300</u>	<u>-</u>	<u>5,190,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Campus Services									
30125	Food Services	-	95,331	-	95,331	-	-	-	-
50143	Environmental Health and Safety	140,727	64,775	-	205,502	-	-	-	-
50145	Shipping and Receiving	40,000	117,288	-	157,288	-	-	-	-
51103	Custodial Services	1,900,599	160,955	-	2,061,554	-	-	-	-
60150	Campus Services	2,139,682	563,497	-	2,703,179	-	-	-	-
	Total Campus Services	<u>4,221,008</u>	<u>1,001,846</u>	<u>-</u>	<u>5,222,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources									
50127	Human Resources	1,616,667	294,829	-	1,911,496	-	-	-	-
50139	Professional Development	-	144,906	-	144,906	-	-	-	-
	Total Human Resources	<u>1,616,667</u>	<u>439,735</u>	<u>-</u>	<u>2,056,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Information Technology									
50115	Information Technology	3,088,947	1,784,274	-	4,873,221	-	-	-	-
	Total College Services	<u>12,908,117</u>	<u>8,169,370</u>	<u>-</u>	<u>21,077,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total expenditures	<u>\$ 66,682,200</u>	<u>\$ 11,273,512</u>	<u>\$ 82,500</u>	<u>\$ 78,038,212</u>	<u>\$ 2,257,837</u>	<u>\$ 1,028,604</u>	<u>\$ -</u>	<u>\$ 4,917,021</u>

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Special Revenue Funds (Part 1 of 2)

	<u>Unrestricted Operations</u>		<u>Student Technology and General Student Fees</u>			
	<u>Fee Fund</u>	<u>Innovation Fund</u>	<u>Student Technology Fund</u>	<u>Intramurals and Athletics Fund</u>	<u>Student Life and Leadership Fund</u>	<u>Computer Lab Fund</u>
RESOURCES						
Beginning fund balance	\$ 1,888,839	\$ 625,000	\$ 190,000	\$ 190,974	\$ 136,782	\$ 85,000
Local revenue						
Fees	2,982,220	-	985,000	428,300	89,500	75,220
Sales of goods and services	15,000	-	-	-	-	-
Local grants and contracts	265,000	-	-	-	-	-
Other local revenue	-	-	-	130,000	80,000	-
Total revenue	<u>3,262,220</u>	<u>-</u>	<u>985,000</u>	<u>558,300</u>	<u>169,500</u>	<u>75,220</u>
Other sources						
Transfers in	-	150,000	-	-	-	-
Total resources	<u>\$ 5,151,059</u>	<u>\$ 775,000</u>	<u>\$ 1,175,000</u>	<u>\$ 749,274</u>	<u>\$ 306,282</u>	<u>\$ 160,220</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,664,358	\$ 170,000	\$ 408,391	\$ 10,150	\$ 6,090	\$ 46,000
Payroll taxes and benefits	593,479	-	221,420	2,864	1,741	2,648
Total personnel services	<u>2,257,837</u>	<u>170,000</u>	<u>629,811</u>	<u>13,014</u>	<u>7,831</u>	<u>48,648</u>
Materials and services						
Supplies	869,742	-	305,000	205,000	37,500	81,572
Travel	7,200	-	-	218,800	24,200	-
Training & staff development	3,500	-	-	-	4,500	-
Publicity & public relations	3,700	-	-	-	-	-
Printing and publications	26,850	-	175,189	-	1,700	-
Repair and maintenance	28,900	375,000	-	-	-	-
Utilities	1,600	-	-	-	-	-
Fees and dues	17,400	-	-	30,000	500	-
Insurance	-	-	-	45,000	-	-
Professional services	17,850	-	-	55,000	50,869	-
Cost of goods sold	45,000	-	-	-	-	-
Student financial aid	5,000	-	-	-	9,000	-
Other materials & services	10,900	100,000	-	-	35,000	-
Total materials and services	<u>1,037,642</u>	<u>475,000</u>	<u>480,189</u>	<u>553,800</u>	<u>163,269</u>	<u>81,572</u>
Capital outlay						
Vehicles and equipment	-	75,000	-	-	-	-
Total expenditures	<u>3,295,479</u>	<u>720,000</u>	<u>1,110,000</u>	<u>566,814</u>	<u>171,100</u>	<u>130,220</u>
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	1,855,580	55,000	65,000	182,460	135,182	30,000
Ending fund balance	-	-	-	-	-	-
Total other uses	<u>1,855,580</u>	<u>55,000</u>	<u>65,000</u>	<u>182,460</u>	<u>135,182</u>	<u>30,000</u>
Total requirements	<u>\$ 5,151,059</u>	<u>\$ 775,000</u>	<u>\$ 1,175,000</u>	<u>\$ 749,274</u>	<u>\$ 306,282</u>	<u>\$ 160,220</u>

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2025-26 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	\$ 529,000	\$ 2,500,000	\$ 545,000	\$ 193,940	\$ 3,001,071	\$ 1,575,882	\$ 11,461,488
State revenue							
State grants and contracts	-	2,000,000	-	-	-	-	2,000,000
State student financial aid	3,600,000	-	-	-	-	-	3,600,000
Local revenue							
Tuition	-	-	-	-	-	-	-
Fees	-	200,000	-	-	-	-	4,760,240
Sales of goods and services	-	-	-	-	-	-	15,000
Local grants and contracts	-	600,000	-	-	-	-	865,000
Local student financial aid	1,700,000	-	-	-	-	-	1,700,000
Other local revenue	-	1,500,000	-	-	-	-	1,710,000
Federal revenue							
Federal grants and contracts	-	4,750,000	-	-	-	-	4,750,000
Federal student financial aid	15,527,551	-	-	-	-	-	15,527,551
Other federal revenue	21,813	5,000	-	-	-	-	26,813
Total revenue	<u>20,849,364</u>	<u>9,055,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,954,604</u>
Other sources							
Transfers in	-	130,000	750,000	50,000	-	-	1,080,000
Proceeds from long-term debt	-	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>130,000</u>	<u>750,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>1,080,000</u>
Total resources	<u>21,378,364</u>	<u>11,685,000</u>	<u>1,295,000</u>	<u>243,940</u>	<u>3,001,071</u>	<u>1,575,882</u>	<u>47,496,092</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 6,121,316	\$ -	\$ -	\$ -	\$ 50,000	\$ 8,654,814
Payroll taxes and benefits	1,214	878,684	703,300	-	-	4,854	2,410,204
Retiree stipend	-	-	250,000	-	-	-	250,000
Total personnel services	<u>179,723</u>	<u>7,000,000</u>	<u>953,300</u>	<u>-</u>	<u>-</u>	<u>54,854</u>	<u>11,315,018</u>
Materials and services							
Supplies	-	300,000	-	-	-	-	1,798,814
Travel	-	55,000	-	-	-	-	305,200
Training & staff development	-	100,000	-	-	-	-	108,000
Publicity & public relations	-	5,000	-	-	-	-	8,700
Printing and publications	-	15,000	-	-	-	-	218,739
Repair and maintenance	-	50,000	-	-	-	400,000	853,900
Utilities	-	8,000	-	-	-	-	9,600
Fees and dues	-	20,000	-	-	-	-	67,900
Insurance	-	-	-	-	-	-	45,000
Professional services	-	300,000	-	218,940	-	500,000	1,142,659
Cost of goods sold	-	-	-	-	-	-	45,000
Student financial aid	20,635,942	1,500,000	-	-	-	-	22,149,942
WIA payments for students	-	-	-	-	-	-	-
Other materials & services	-	650,000	-	-	-	-	795,900
Total materials and services	<u>20,635,942</u>	<u>3,003,000</u>	<u>-</u>	<u>218,940</u>	<u>-</u>	<u>900,000</u>	<u>27,549,354</u>
Capital outlay							
Vehicles and equipment	-	515,000	-	-	-	-	590,000
Library collection	-	-	-	-	-	-	-
Buildings and infrastructure	-	-	-	-	-	621,028	621,028
Total capital outlay	<u>-</u>	<u>515,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>621,028</u>	<u>1,211,028</u>
Total expenditures	<u>20,815,665</u>	<u>10,518,000</u>	<u>953,300</u>	<u>218,940</u>	<u>-</u>	<u>1,575,882</u>	<u>40,075,400</u>
Other uses							
Transfers out	25,000	-	-	-	3,001,071	-	3,026,071
Contingency	537,699	1,167,000	341,700	25,000	-	-	4,394,621
Ending fund balance	-	-	-	-	-	-	-
Total other uses	<u>562,699</u>	<u>1,167,000</u>	<u>341,700</u>	<u>25,000</u>	<u>3,001,071</u>	<u>-</u>	<u>7,420,692</u>
Total requirements	<u>\$ 21,378,364</u>	<u>\$ 11,685,000</u>	<u>\$ 1,295,000</u>	<u>\$ 243,940</u>	<u>\$ 3,001,071</u>	<u>\$ 1,575,882</u>	<u>\$ 47,496,092</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Fee Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 914,574	\$ 834,799	\$ 1,304,207	Beginning fund balance	\$ 1,888,839	\$ -	\$ -
			Local revenue			
(37,570)	(30,810)	-	Tuition	-	-	-
2,892,294	3,355,503	2,729,762	Fees	2,982,220	-	-
13,536	62,631	25,000	Sales of goods and services	15,000	-	-
338,116	330,101	215,000	Local grants and contracts	265,000	-	-
3,282	4,654	-	Other local revenue	-	-	-
<u>3,209,658</u>	<u>3,722,079</u>	<u>2,969,762</u>	Total revenue	<u>3,262,220</u>	<u>-</u>	<u>-</u>
			Other sources			
-	-	-	Transfers in	-	-	-
<u>\$ 4,124,232</u>	<u>\$ 4,556,878</u>	<u>\$ 4,273,969</u>	Total resources	<u>\$ 5,151,059</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
2,037,639	2,109,575	\$ 1,645,697	Wages and salaries	\$ 1,664,358	\$ -	\$ -
672,495	521,959	562,846	Payroll taxes and benefits	593,479	-	-
<u>2,710,134</u>	<u>2,631,534</u>	<u>2,208,543</u>	Total personnel services	<u>2,257,837</u>	<u>-</u>	<u>-</u>
			Materials and services			
384,426	611,667	494,361	Supplies	869,742	-	-
20,780	27,272	14,850	Travel	7,200	-	-
220	3,326	1,300	Training and staff development	3,500	-	-
-	1,019	6,550	Publicity and public relations	3,700	-	-
14,838	22,526	24,751	Printing and publications	26,850	-	-
11,633	30,476	18,326	Repair and maintenance	28,900	-	-
4,613	1,482	1,000	Utilities	1,600	-	-
10,431	37,105	12,850	Fees and dues	17,400	-	-
36,924	25,220	11,555	Professional services	17,850	-	-
86,808	108,521	95,000	Cost of goods sold	45,000	-	-
823	-	4,200	Student financial aid	5,000	-	-
7,803	4,629	13,750	Other materials and services	10,900	-	-
<u>579,299</u>	<u>873,243</u>	<u>698,493</u>	Total materials and services	<u>1,037,642</u>	<u>-</u>	<u>-</u>
			Capital outlay			
-	13,266	-	Vehicles and equipment	-	-	-
<u>3,289,433</u>	<u>3,518,043</u>	<u>2,907,036</u>	Total expenditures	<u>3,295,479</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	1,366,933	Contingency	1,855,580	-	-
834,799	1,038,837	-	Ending fund balance	-	-	-
<u>834,799</u>	<u>1,038,837</u>	<u>1,366,933</u>	Total other uses	<u>1,855,580</u>	<u>-</u>	<u>-</u>
<u>\$ 4,124,232</u>	<u>\$ 4,556,880</u>	<u>\$ 4,273,969</u>	Total requirements	<u>\$ 5,151,059</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Innovation Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 840,866	\$ 767,294	\$ 910,489	Beginning fund balance	\$ 625,000	\$ -	\$ -
			Other sources			
150,000	150,000	150,000	Transfers in	150,000	-	-
<u>\$ 990,866</u>	<u>\$ 917,294</u>	<u>\$ 1,060,489</u>	Total resources	<u>\$ 775,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 89,182	\$ 55,565	\$ 200,000	Wages and salaries	\$ 170,000	\$ -	\$ -
13,485	4,016	-	Payroll taxes and benefits	-	-	-
<u>102,667</u>	<u>59,581</u>	<u>200,000</u>	Total personnel services	<u>170,000</u>	<u>-</u>	<u>-</u>
			Materials and services			
23,741	14,611	150,000	Supplies	-	-	-
-	-	250,000	Repair and maintenance	375,000	-	-
57,251	-	-	Professional services	-	-	-
-	-	150,000	Other materials and services	100,000	-	-
<u>80,992</u>	<u>14,611</u>	<u>550,000</u>	Total materials and services	<u>475,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
39,913	-	50,000	Vehicles and equipment	75,000	-	-
<u>223,572</u>	<u>74,192</u>	<u>800,000</u>	Total expenditures	<u>720,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	260,489	Contingency	55,000	-	-
767,294	843,101	-	Ending fund balance	-	-	-
<u>767,294</u>	<u>843,101</u>	<u>260,489</u>	Total other uses	<u>55,000</u>	<u>-</u>	<u>-</u>
<u>\$ 990,866</u>	<u>\$ 917,293</u>	<u>\$ 1,060,489</u>	Total requirements	<u>\$ 775,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Student Technology Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 87,589	\$ 81,990	\$ 145,684	Beginning fund balance	\$ 190,000	\$ -	\$ -
			Local revenue			
708,322	852,785	904,928	Fees	985,000	-	-
\$ 795,911	\$ 934,775	\$ 1,050,612	Total resources	\$ 1,175,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 380,910	\$ 456,819	\$ 479,508	Wages and salaries	\$ 408,391	\$ -	\$ -
196,910	208,923	254,511	Payroll taxes and benefits	221,420	-	-
<u>577,820</u>	<u>665,742</u>	<u>734,019</u>	Total personnel services	<u>629,811</u>	<u>-</u>	<u>-</u>
			Materials and services			
133,755	147,647	226,000	Supplies	305,000	-	-
2,348	5,750	-	Printing and publications	175,189	-	-
-	2,301	-	Professional services	-	-	-
<u>136,103</u>	<u>155,698</u>	<u>226,000</u>	Total materials and services	<u>480,189</u>	<u>-</u>	<u>-</u>
<u>713,923</u>	<u>821,440</u>	<u>960,019</u>	Total expenditures	<u>1,110,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	90,593	Contingency	65,000	-	-
81,990	113,333	-	Ending fund balance	-	-	-
<u>81,990</u>	<u>113,333</u>	<u>90,593</u>	Total other uses	<u>65,000</u>	<u>-</u>	<u>-</u>
\$ 795,913	\$ 934,773	\$ 1,050,612	Total requirements	\$ 1,175,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Intramurals and Athletics Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 39,142	\$ 125,946	\$ 218,720	Beginning fund balance	\$ 190,974	\$ -	\$ -
			Local revenue			
358,286	376,745	380,000	Fees	428,300	-	-
126,849	141,543	125,000	Other local revenue	130,000	-	-
485,135	518,288	505,000	Total revenue	558,300	-	-
\$ 524,277	\$ 644,234	\$ 723,720	Total resources	\$ 749,274	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
-	-	\$ 10,000	Wages and salaries	\$ 10,150	\$ -	\$ -
-	-	3,470	Payroll taxes and benefits	2,864	-	-
-	-	13,470	Total personnel services	13,014	-	-
			Materials and services			
115,240	199,550	115,000	Supplies	205,000	-	-
175,097	165,312	180,000	Travel	218,800	-	-
20,350	23,581	35,000	Fees and dues	30,000	-	-
38,525	38,281	55,000	Insurance	45,000	-	-
49,119	45,569	70,000	Professional services	55,000	-	-
398,331	472,293	455,000	Total materials and services	553,800	-	-
398,331	472,293	468,470	Total expenditures	566,814	-	-
			Other uses			
-	-	255,250	Contingency	182,460	-	-
125,946	171,941	-	Ending fund balance	-	-	-
125,946	171,941	255,250	Total other uses	182,460	-	-
\$ 524,277	\$ 644,234	\$ 723,720	Total requirements	\$ 749,274	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Student Life and Leadership Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 193,690	\$ 205,688	\$ 129,621	Beginning fund balance	\$ 136,782	\$ -	\$ -
			Local revenue			
76,325	71,891	75,000	Fees	89,500	-	-
148,671	131,054	75,000	Other local revenue	80,000	-	-
224,996	202,945	150,000	Total revenue	169,500	-	-
\$ 418,686	\$ 408,633	\$ 279,621	Total resources	\$ 306,282	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
8,214	7,042	\$ 6,000	Wages and salaries	\$ 6,090	\$ -	\$ -
3,356	3,034	1,638	Payroll taxes and benefits	1,741	-	-
11,570	10,076	7,638	Total personnel services	7,831	-	-
			Materials and services			
40,930	58,856	23,600	Supplies	37,500	-	-
17,403	18,511	11,600	Travel	24,200	-	-
1,010	2,556	3,000	Training and staff development	4,500	-	-
5,825	-	1,500	Publicity and public relations	-	-	-
819	1,096	850	Printing and publications	1,700	-	-
1,470	70	500	Fees and dues	500	-	-
53,493	75,294	40,000	Professional services	50,869	-	-
28,917	23,581	27,000	Student financial aid	9,000	-	-
51,560	55,810	35,000	Other materials and services	35,000	-	-
201,427	235,774	143,050	Total materials and services	163,269	-	-
			Capital outlay			
-	-	-	Vehicles and equipment	-	-	-
212,997	245,850	150,688	Total expenditures	171,100	-	-
			Other uses			
-	-	128,933	Contingency	135,182	-	-
205,688	162,783	-	Ending fund balance	-	-	-
205,688	162,783	128,933	Total other uses	135,182	-	-
\$ 418,685	\$ 408,633	\$ 279,621	Total requirements	\$ 306,282	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Computer Lab Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 150,654	\$ 51,067	\$ 67,971	Beginning fund balance	\$ 85,000	\$ -	\$ -
			Local revenue			
64,630	61,288	79,000	Fees	75,220	-	-
\$ 215,284	\$ 112,355	\$ 146,971	Total resources	\$ 160,220	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
25,485	38,808	\$ 30,000	Wages and salaries	\$ 46,000	\$ -	\$ -
671	1,345	2,620	Payroll taxes and benefits	2,648	-	-
<u>26,156</u>	<u>40,153</u>	<u>32,620</u>	Total personnel services	<u>48,648</u>	<u>-</u>	<u>-</u>
			Materials and services			
138,060	118	75,500	Supplies	81,572	-	-
<u>164,216</u>	<u>40,271</u>	<u>108,120</u>	Total expenditures	<u>130,220</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	38,851	Contingency	30,000	-	-
51,068	72,085	-	Ending fund balance	-	-	-
<u>51,068</u>	<u>72,085</u>	<u>38,851</u>	Total other uses	<u>30,000</u>	<u>-</u>	<u>-</u>
\$ 215,284	\$ 112,356	\$ 146,971	Total requirements	\$ 160,220	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Student Financial Aid Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 397,432	\$ 481,496	\$ 490,000	Beginning fund balance	\$ 529,000	\$ -	\$ -
4,594,848	4,379,370	4,400,000	State revenue			
			State student financial aid	3,600,000	-	-
1,406,249	1,561,146	1,600,000	Local revenue			
			Local student financial aid	1,700,000	-	-
12,243,330	15,285,592	15,106,249	Federal revenue			
15,243	17,383	20,703	Federal student financial aid	15,527,551	-	-
18,259,670	21,243,491	21,126,952	Other federal revenue	21,813	-	-
<u>\$ 18,657,102</u>	<u>\$ 21,724,987</u>	<u>\$ 21,616,952</u>	Total revenue	<u>20,849,364</u>	<u>-</u>	<u>-</u>
			Total resources	<u>\$ 21,378,364</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 116,113	\$ 102,069	\$ 178,509	Wages and salaries	\$ 178,509	\$ -	\$ -
2,731	1,979	1,114	Payroll taxes and benefits	1,214	-	-
<u>118,844</u>	<u>104,048</u>	<u>179,623</u>	Total personnel services	<u>179,723</u>	<u>-</u>	<u>-</u>
			Materials and services			
18,041,291	21,093,943	20,914,840	Student financial aid	20,635,942	-	-
15,470	7,849	-	Other materials and services	-	-	-
<u>18,056,761</u>	<u>21,101,792</u>	<u>20,914,840</u>	Total materials and services	<u>20,635,942</u>	<u>-</u>	<u>-</u>
<u>18,175,605</u>	<u>21,205,840</u>	<u>21,094,463</u>	Total expenditures	<u>20,815,665</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	-	Transfers out	25,000	-	-
-	-	522,489	Contingency	537,699	-	-
481,496	519,146	-	Ending fund balance	-	-	-
<u>481,496</u>	<u>519,146</u>	<u>522,489</u>	Total other uses	<u>562,699</u>	<u>-</u>	<u>-</u>
<u>\$ 18,657,101</u>	<u>\$ 21,724,986</u>	<u>\$ 21,616,952</u>	Total requirements	<u>\$ 21,378,364</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Grants and Contracts Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 3,205,721	\$ 2,494,715	\$ 2,500,000	Beginning fund balance	\$ 2,500,000	\$ -	\$ -
			State revenue			
1,295,807	2,243,244	2,000,000	State grants and contracts	2,000,000	-	-
			Local revenue			
109,793	225,369	200,000	Fees	200,000	-	-
305,767	439,064	500,000	Local grants and contracts	600,000	-	-
1,139,848	956,759	1,500,000	Other local revenue	1,500,000	-	-
			Federal revenue			
3,248,364	3,215,211	5,000,000	Federal grants and contracts	4,750,000	-	-
2,864	3,333	5,000	Other federal revenue	5,000	-	-
6,102,443	7,082,980	9,205,000	Total revenue	9,055,000	-	-
			Other sources			
-	-	-	Transfers in	130,000	-	-
\$ 9,308,164	\$ 9,577,695	\$11,705,000	Total resources	\$11,685,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 2,651,283	\$ 2,585,078	\$ 4,000,000	Wages and salaries	\$ 6,121,316	\$ -	\$ -
1,251,443	1,261,116	3,000,000	Payroll taxes and benefits	878,684	-	-
3,902,726	3,846,194	7,000,000	Total personnel services	7,000,000	-	-
			Materials and services			
265,751	449,081	300,000	Supplies	300,000	-	-
59,714	53,503	50,000	Travel	55,000	-	-
85,204	130,088	75,000	Training and staff development	100,000	-	-
5,844	4,431	5,000	Publicity and public relations	5,000	-	-
11,610	16,203	15,000	Printing and publications	15,000	-	-
40,336	51,240	50,000	Repair and maintenance	50,000	-	-
4,535	4,290	5,000	Utilities	8,000	-	-
27,934	9,542	10,000	Fees and dues	20,000	-	-
469,727	611,129	500,000	Professional services	300,000	-	-
666,477	935,359	1,000,000	Student financial aid	1,500,000	-	-
348,780	311,834	500,000	WIA payments for student expenses	-	-	-
673,516	556,695	500,000	Other materials and services	650,000	-	-
2,659,428	3,133,395	3,010,000	Total materials and services	3,003,000	-	-
			Capital outlay			
251,299	236,990	300,000	Vehicles and equipment	515,000	-	-
-	-	15,000	Library collection	-	-	-
251,299	236,990	315,000	Total capital outlay	515,000	-	-
6,813,453	7,216,579	10,325,000	Total expenditures	10,518,000	-	-
			Other uses			
-	-	1,380,000	Contingency	1,167,000	-	-
2,494,716	2,361,119	-	Ending fund balance	-	-	-
2,494,716	2,361,119	1,380,000	Total other uses	1,167,000	-	-
\$ 9,308,169	\$ 9,577,698	\$11,705,000	Total requirements	\$11,685,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Retirement Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 826,301	\$ 656,481	\$ 642,321	Beginning fund balance	\$ 545,000	\$ -	\$ -
			Other sources			
500,000	750,000	750,000	Transfers in	750,000	-	-
<u>\$ 1,326,301</u>	<u>\$ 1,406,481</u>	<u>\$ 1,392,321</u>	Total resources	<u>\$ 1,295,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 542,447	\$ 630,869	\$ 703,300	Payroll taxes and benefits	\$ 703,300	\$ -	\$ -
127,372	144,773	250,000	Retiree stipend	250,000	-	-
<u>669,819</u>	<u>775,642</u>	<u>953,300</u>	Total expenditures	<u>953,300</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	439,021	Contingency	341,700	-	-
656,481	630,839	-	Ending fund balance	-	-	-
<u>656,481</u>	<u>630,839</u>	<u>439,021</u>	Total other uses	<u>341,700</u>	<u>-</u>	<u>-</u>
<u>\$ 1,326,300</u>	<u>\$ 1,406,481</u>	<u>\$ 1,392,321</u>	Total requirements	<u>\$ 1,295,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Insurance Reserve Fund**

<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>		<u>2026-27 Proposed</u>	<u>2026-27 Approved</u>	<u>2026-27 Adopted</u>
RESOURCES						
\$ 240,264	\$ 142,521	\$ 208,346	Beginning fund balance	\$ 193,940	\$ -	\$ -
			Local revenue			
-	50,000	-	Other local revenue	-	-	-
-	50,000	-	Total revenue	-	-	-
Other sources						
50,000	50,000	50,000	Transfers in	50,000	-	-
<u>\$ 290,264</u>	<u>\$ 242,521</u>	<u>\$ 258,346</u>	Total resources	<u>\$ 243,940</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
			Materials and services			
\$ 103,891	\$ 4,588	\$ 175,000	Supplies	\$ -	\$ -	\$ -
-	1,278	-	Repair and maintenance	-	-	-
43,852	5,000	-	Professional services	218,940	-	-
<u>147,743</u>	<u>10,866</u>	<u>175,000</u>	Total expenditures	<u>218,940</u>	<u>-</u>	<u>-</u>
Other uses						
-	-	83,346	Contingency	25,000	-	-
142,521	231,655	-	Ending fund balance	-	-	-
<u>\$ 290,264</u>	<u>\$ 242,521</u>	<u>\$ 258,346</u>	Total requirements	<u>\$ 243,940</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
PERS Reserve Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 3,001,071	\$ 3,001,071	\$ 3,001,071	Beginning fund balance	\$ 3,001,071	\$ -	\$ -
<u>\$ 3,001,071</u>	<u>\$ 3,001,071</u>	<u>\$ 3,001,071</u>	Total resources	<u>\$ 3,001,071</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Other uses			
-	-	-	Issuance/refunding of long-term debt	-	-	-
-	-	-	Transfers out	\$ 3,001,071	\$ -	\$ -
\$ -	\$ -	\$ 3,001,071	Contingency	-	-	-
3,001,071	3,001,071	-	Ending fund balance	-	-	-
<u>3,001,071</u>	<u>3,001,071</u>	<u>3,001,071</u>	Total other uses	<u>3,001,071</u>	<u>-</u>	<u>-</u>
<u>\$ 3,001,071</u>	<u>\$ 3,001,071</u>	<u>\$ 3,001,071</u>	Total requirements	<u>\$ 3,001,071</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Technology Infrastructure and Software Replacement Fund

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 1,797,484	\$ 1,679,154	\$ 1,621,938	Beginning fund balance	\$ 1,575,882	\$ -	\$ -
\$ 1,797,484	\$ 1,679,154	\$ 1,621,938	Total resources	\$ 1,575,882	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ -	\$ 66,000	\$ 50,000	Wages and salaries	\$ 50,000	\$ -	\$ -
-	-	16,540	Payroll taxes and benefits	4,854	-	-
-	66,000	66,540	Total personnel services	54,854	-	-
Materials and services						
80,585	28,122	655,398	Repair and maintenance	400,000	-	-
37,746	9,094	300,000	Professional services	500,000	-	-
118,331	37,216	955,398	Total materials and services	900,000	-	-
Capital outlay						
-	-	600,000	Buildings and infrastructure	621,028	-	-
118,331	103,216	1,621,938	Total expenditures	1,575,882	-	-
Other uses						
1,679,153	1,575,938	-	Ending fund balance	-	-	-
1,679,153	1,575,938	-	Total other uses	-	-	-
\$ 1,797,484	\$ 1,679,154	\$ 1,621,938	Total requirements	\$ 1,575,882	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Debt Service Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 3,784,623	\$ 4,683,314	\$ 4,457,890	Beginning fund balance	\$ 4,675,826	\$ -	\$ -
			Local revenue			
11,654,688	11,954,498	11,729,921	Property taxes	12,200,888	-	-
6,352,882	6,555,314	5,992,112	Other local revenue	6,188,786	-	-
18,007,570	18,509,812	17,722,033	Total revenue	18,389,674	-	-
\$ 21,792,193	\$ 23,193,126	\$ 22,179,923	Total resources	\$ 23,065,500	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Debt service			
\$ 12,334,280	\$ 13,369,804	\$ 6,460,000	Principal	\$ 8,660,000	\$ -	\$ -
4,774,599	4,110,768	12,102,640	Interest	10,631,286	-	-
17,108,879	17,480,572	18,562,640	Total debt service	19,291,286	-	-
17,108,879	17,480,572	18,562,640	Total expenditures	19,291,286	-	-
			Other uses			
4,683,314	5,712,554	3,617,283	Ending fund balance	3,774,214	-	-
\$ 21,792,193	\$ 23,193,126	\$ 22,179,923	Total requirements	\$ 23,065,500	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds			Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO) 2022 Bank Loan Beavercreek Rd	Total
	2017	2025	Total			
Fund balance June 30, 2025			\$ 1,438,139	\$ 4,332,840	\$ (58,625)	\$ 5,712,354
Projected 2025-26						
Revenue			11,729,921	5,992,112	-	17,722,033
Expenditures						
Principal	\$ -	\$ -	-	5,005,000	-	5,005,000
Interest	2,035,000	-	2,035,000	1,437,113	-	3,472,113
Total debt service	<u>\$ 2,035,000</u>	<u>\$ -</u>	<u>2,035,000</u>	<u>6,442,113</u>	<u>-</u>	<u>8,477,113</u>
Fund balance at end of year			11,133,060	3,882,839	(58,625)	14,957,274
Budget 2026-27						
Revenue			12,200,888	6,188,786	-	18,389,674
Transfers in			-	-	-	-
Total revenue & other sources			<u>12,200,888</u>	<u>6,188,786</u>	<u>-</u>	<u>18,389,674</u>
Expenditures						
Principal	\$ 45,000	\$ 3,180,000	3,225,000	5,435,000	-	8,660,000
Interest	2,080,000	7,342,500	9,422,500	1,253,786	-	10,676,286
Total debt service	<u>\$ 2,125,000</u>	<u>\$ 10,522,500</u>	<u>12,647,500</u>	<u>6,688,786</u>	<u>-</u>	<u>19,336,286</u>
Fund balance at end of year			<u>\$ 10,686,448</u>	<u>\$ 3,382,839</u>	<u>\$ (58,625)</u>	<u>\$ 14,010,662</u>

Restrictions on and use of fund balance

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

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

CLACKAMAS COMMUNITY COLLEGE
2026-27 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.

The most recent General Obligation Bond sale occurred in November 2024 when district voters authorized the issuance of \$120 million in General Obligation Bonds for construction, equipment, deferred maintenance improvements to facilities, and refunding of the 2015A and 2015B debt incurred during the 2014 bond program and the 2021 debt for property acquisition. In April 2025, the college issued \$148,305,000 for the entire debt service authorization.

Pension Obligation Bonds

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

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

Full Faith and Credit Obligations (FFCO)

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

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.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Description of Long-Term Debt

Rent payments received from the County approximate debt service on the 2009 FFCO. The debt was called June 1, 2019, and thus was paid off in full during fiscal year 2018-19.

Payments from the County will continue through 2026 pursuant to the original agreement. The payments are now considered a source of General Fund revenue, and the College recoups the transfer and is provided with interest income on the continued financing agreement by the College for Clackamas County. Between 2020 and 2026, the General Fund will receive \$174,800 in interest which would otherwise have been passed on to those who owned the full faith and credit obligations.

In February of 2021, the college entered into an FFCO financing agreement with Bank of the West for a \$1.2 million loan. This \$1.2 million was used to purchase land adjacent to the college on Beaver Creek Road. This debt is structured as interest-only payments through FY 2024-25, and the loan is structured to be paid in full by FY 2031-32 at the latest. In 2025, the college paid this FFCO in full with the issuance of the 2025 General Obligation bonds.

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Debt Service Expenditures to Maturity**

	<u>General Obligation Bonds</u>		<u>Pension Obligation Bonds</u>			<u>Full Faith and Credit Obligation (FFCO)</u>	<u>Total</u>
	<u>2017</u>	<u>2025</u>	<u>2004</u>	<u>2005</u>	<u>2021</u>	<u>Beavercreek Property Loan</u>	
Original amount	\$ 44,997,901	\$ 148,305,000	\$15,695,000	\$14,620,000	\$49,740,000	\$ 1,200,000	\$ 351,403,913
Principal balance at June 30, 2026	\$ 37,576,083	\$ 146,850,000	\$ 2,790,000	\$ 2,430,000	\$41,460,000	\$ -	\$ 231,106,083
Payment source	Property tax levy for debt service		College operations			Clackamas County	
Purpose	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003			Purchase property adjacent to current property	
Coupon rates	2.00-5.00%	2.00-5.00%	3.35-5.50%	3.35-5.50%	2.42-2.51%	3.00-4.00%	
True interest cost	3.72%	4.07%	5.17%	5.17%	2.49%	3.12%	
Insurer	Oregon State Treasury, Debt Management Division	Oregon State Treasury, Debt Management Division	Ambac Assurance Corp	Ambac Assurance Corp	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AA+	AA+	AAA	AAA	AAA	AA	
Moody's	Aa1	Aa1	not rated	not rated	not rated	not rated	
Current rating							
S & P	AA+	AA+	A+	A+	A+	AA	
Moody's	Aa1	Aa1	not rated	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
	Total Principal and Interest						
2027	2,080,000	10,522,500	1,979,287	1,707,393	3,002,106	-	19,291,286
2028	2,127,750	11,268,500	1,018,364	880,580	3,099,432	-	18,394,626
2029	2,183,000	11,749,250	-	-	3,206,828	-	17,139,078
2030	2,230,250	12,120,750	-	-	3,318,600	-	17,669,600
2031	2,289,750	12,491,750	-	-	3,429,941	-	18,211,441
2032	2,345,750	12,880,750	-	-	3,546,171	-	18,772,671
2033	2,403,250	13,280,250	-	-	3,664,060	-	19,347,560
2034	2,462,000	13,688,000	-	-	3,788,926	-	19,938,926
2035	2,521,750	14,116,750	-	-	3,919,888	-	20,558,388
2036	8,297,250	8,838,500	-	-	4,052,661	-	21,188,411
2037	8,547,500	9,101,500	-	-	4,191,577	-	21,840,577
2038	8,804,251	9,375,750	-	-	4,335,550	-	22,515,551
2039	9,070,750	9,654,500	-	-	4,482,014	-	23,207,264
2040	9,345,000	9,941,250	-	-	2,295,674	-	21,581,924
2041		14,329,250					
2042		14,762,000					
2043		15,200,500					
2044		15,657,000					
2045		16,128,000					
Total	\$ 64,708,251	\$ 235,106,750	\$ 2,997,651	\$ 2,587,973	\$50,333,428	\$ -	\$ 279,657,303

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
				<i>Interest Portion</i>			
2027	2,035,000	7,342,500	154,287	117,393	982,106	-	10,631,286
2028	2,032,750	7,183,500	53,364	40,580	954,432	-	10,264,626
2029	2,028,000	6,979,250	-	-	921,828	-	9,929,078
2030	2,020,250	6,740,750	-	-	883,600	-	9,644,600
2031	2,009,750	6,471,750	-	-	839,941	-	9,321,441
2032	1,995,750	6,170,750	-	-	791,171	-	8,957,671
2033	1,978,250	5,835,250	-	-	734,060	-	8,547,560
2034	1,957,000	5,463,000	-	-	668,926	-	8,088,926
2035	1,931,750	5,051,750	-	-	594,888	-	7,578,388
2036	1,902,250	4,598,500	-	-	512,661	-	7,013,411
2037	1,582,500	4,386,500	-	-	421,577	-	6,390,577
2038	1,999,207	4,150,750	-	-	310,550	-	6,460,507
2039	1,988,023	3,889,500	-	-	192,014	-	6,069,537
2040	1,671,687	3,601,250	-	-	65,674	-	5,338,611
2041		3,284,250					
2042		2,732,000					
2043		2,130,500					
2044		1,477,000					
2045		768,000					
Total	\$ 27,132,167	\$ 88,256,750	\$ 207,651	\$ 157,973	\$ 8,873,428	\$ -	\$ 114,236,219

**CLACKAMAS COMMUNITY COLLEGE
2026-27 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, 2025-26	\$ 89,325,772,772
Percentage limitation	<u>1.5%</u>
Legal debt limitation	1,339,886,592
Bonded indebtedness at June 30, 2026	<u>184,426,083</u>
Debt margin	<u><u>\$ 1,155,460,509</u></u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Capital Projects Funds**

	<i>Restricted</i>		<i>Unrestricted</i>			2026-27 Budget
	Capital Projects (Bond) Fund	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES						
Beginning fund balance	\$ -	\$ 115,000,000	\$ 35,000	\$ 820,000	\$ 1,600,211	\$ 117,455,211
Other sources						
Transfers in	-	-	100,000	150,000	300,000	550,000
Total other sources	-	-	100,000	150,000	300,000	550,000
Total resources	\$ -	\$ 115,000,000	\$ 135,000	\$ 970,000	\$ 1,900,211	\$ 118,005,211
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500
Payroll taxes and benefits	-	27,824	-	-	-	\$ 27,824
Total personal services	-	128,324	-	-	-	128,324
Materials and services						
Supplies	-	1,100,000	114,500	164,664	-	1,379,164
Repair and maintenance	-	200,000	-	-	320,000	520,000
Professional services	-	14,800,000	-	-	750,000	15,550,000
Other materials and services	-	-	-	-	-	-
Total materials and services	-	16,100,000	114,500	164,664	1,070,000	17,449,164
Capital outlay						
Vehicles and equipment	-	2,000,000	-	640,336	-	2,640,336
Buildings and infrastructure	-	58,000,000	-	-	550,000	58,550,000
Total capital outlay	-	60,000,000	-	640,336	550,000	61,190,336
Total expenditures	-	76,228,324	114,500	805,000	1,620,000	78,767,824
Other uses						
Contingency	-	38,771,676	20,500	165,000	280,211	39,237,387
Total requirements	\$ -	\$ 115,000,000	\$ 135,000	\$ 970,000	\$ 1,900,211	\$ 118,005,211

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Capital Projects (Bond) Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 522,829		\$ -	Beginning fund balance	\$ -	\$ -	\$ -
			Other sources			
-	-	-	Transfers in	-	-	-
<u>\$ 522,829</u>	<u>\$ -</u>	<u>\$ -</u>	Total resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ -	\$ -	\$ -	Supplies	\$ -	\$ -	\$ -
-	-	-	Publicity and public relations	-	-	-
-	-	-	Professional services	-	-	-
-	-	-	Total materials and services	-	-	-
			Capital outlay			
-	-	-	Buildings and infrastructure	-	-	-
-	-	-	Total capital outlay	-	-	-
-	-	-	Total expenditures	-	-	-
			Other uses			
522,829		-	Transfers out	-	-	-
-	-	-	Ending fund balance	-	-	-
<u>522,829</u>	<u>-</u>	<u>-</u>	Total other uses	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 522,829</u>	<u>\$ -</u>	<u>\$ -</u>	Total requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Capital Projects (Bond) Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ -	\$ -	\$ 125,000,000	Beginning fund balance	\$ 115,000,000	\$ -	\$ -
-	669,214	-	Local revenue			
-	148,305,000	-	Other local revenue	-	-	-
			Other sources			
			Proceeds from long-term debt	-	-	-
\$ -	\$ 148,974,214	\$ 125,000,000	Total resources	\$ 115,000,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ -	\$ 98,226	\$ 250,000	Wages and salaries	\$ 100,500	\$ -	\$ -
-	1,473	170,197	Payroll taxes and benefits	27,824	-	-
-	99,699	420,197	Total personal services	128,324	-	-
Materials and services						
-	370,289	600,000	Supplies	\$ 1,100,000	\$ -	\$ -
-	112	-	Publicity and public relations	-	-	-
-	10,566	-	Repair and maintenance	200,000	-	-
-	794,459	15,000,000	Professional services	14,800,000	-	-
-	8,849	-	Other materials and services	-	-	-
-	1,184,275	15,600,000	Total materials and services	16,100,000	-	-
Capital outlay						
-	-	-	Vehicles and equipment	2,000,000	-	-
-	145,276	41,500,000	Buildings and infrastructure	58,000,000	-	-
-	3,750,000	-	Land	-	-	-
-	3,895,276	41,500,000	Total capital outlay	60,000,000	-	-
-	5,179,250	57,520,197	Total expenditures	76,228,324	-	-
Other uses						
-	19,348,747	-	Issuance/refunding of long-term debt	-	-	-
-	-	67,479,803	Contingency	38,771,676	-	-
-	124,446,216	-	Ending fund balance	-	-	-
-	143,794,963	67,479,803	Total other uses	38,771,676	-	-
\$ -	\$ 148,974,213	\$ 125,000,000	Total requirements	\$ 115,000,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Staff Computer Replacement Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 152,611	\$ 151,907	\$ 42,110	Beginning fund balance	\$ 35,000	\$ -	\$ -
			Other sources			
100,000	100,000	100,000	Transfers in	100,000	-	-
\$ 252,611	\$ 251,907	\$ 142,110	Total resources	\$ 135,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 100,705	\$ 194,026	\$ 125,000	Supplies	\$ 114,500	\$ -	\$ -
-	639	-	Repair and maintenance	-	-	-
100,705	194,665	125,000	Total materials and services	114,500	-	-
Capital outlay						
-	6,134	-	Vehicles and equipment	-	-	-
100,705	200,799	125,000	Total expenditures	114,500	-	-
Other uses						
-	-	17,110	Contingency	20,500	-	-
151,906	51,108	-	Ending fund balance	-	-	-
151,906	51,108	17,110	Total other uses	20,500	-	-
\$ 252,611	\$ 251,907	\$ 142,110	Total requirements	\$ 135,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Equipment Replacement Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 1,563,535	\$ 1,421,483	\$ 1,250,500	Beginning fund balance	\$ 820,000	\$ -	\$ -
58,327	50,940	-	Local revenue			
			Fees	-	-	-
150,000	150,000	150,000	Other sources			
			Transfers in	150,000	-	-
<u>\$ 1,771,862</u>	<u>\$ 1,622,423</u>	<u>\$ 1,400,500</u>	Total resources	<u>\$ 970,000</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
			Materials and services			
\$ 111,276	\$ 76,153	\$ 250,000	Supplies	\$ 164,664	\$ -	\$ -
9,507	44,940	-	Other materials and services	-	-	-
<u>120,783</u>	<u>121,093</u>	<u>250,000</u>	Total materials and services	<u>164,664</u>	<u>-</u>	<u>-</u>
			Capital outlay			
129,596	328,993	780,000	Vehicles and equipment	640,336	-	-
<u>250,379</u>	<u>450,086</u>	<u>1,030,000</u>	Total expenditures	<u>805,000</u>	<u>-</u>	<u>-</u>
			Other uses			
100,000	-	-	Transfers out	-	-	-
-	-	370,500	Contingency	165,000	-	-
1,421,483	1,172,338	-	Ending fund balance	-	-	-
<u>1,521,483</u>	<u>1,172,338</u>	<u>370,500</u>	Total other uses	<u>165,000</u>	<u>-</u>	<u>-</u>
<u>\$ 1,771,862</u>	<u>\$ 1,622,424</u>	<u>\$ 1,400,500</u>	Total requirements	<u>\$ 970,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Major Maintenance Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 2,672,208	\$ 2,200,344	\$ 1,541,519	Beginning fund balance	\$ 1,600,211	\$ -	\$ -
			Local revenue			
-	-	100,000	Local grants and contracts	-	-	-
81,570	250,064	-	Other local revenue	-	-	-
			Federal revenue			
-	9,985	-	Federal grants and contracts	-	-	-
81,570	260,049	100,000	Total revenue	-	-	-
			Other sources			
500,000	300,000	300,000	Transfers in	300,000	-	-
\$ 3,253,778	\$ 2,760,393	\$ 1,941,519	Total resources	\$ 1,900,211	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Materials and services			
\$ 5,381	\$ 35,212	\$ -	Supplies	\$ -	\$ -	\$ -
-	250	-	Publicity and public relations	-	-	-
182,043	74,545	410,000	Repair and maintenance	320,000	-	-
539,076	732,964	900,000	Professional services	750,000	-	-
17,621	1,851	20,019	Other materials and services	-	-	-
744,121	844,822	1,330,019	Total materials and services	1,070,000	-	-
			Capital outlay			
632,141	135,987	611,500	Buildings and infrastructure	550,000	-	-
1,376,262	980,809	1,941,519	Total expenditures	1,620,000	-	-
			Other uses			
-	-	-	Contingency	280,211	-	-
2,200,344	1,779,585	-	Ending fund balance	-	-	-
\$ 3,576,606	\$ 2,760,394	\$ 1,941,519	Total requirements	\$ 1,900,211	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Proprietary Funds

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2025-26 Budget
RESOURCES					
Beginning fund balance	\$ 270,000	\$ -	\$ -	\$ 101,170	\$ 371,170
Local revenue					
Fees	-	-	153,529	-	153,529
Sales of goods and services	25,000	-	3,000	260,000	288,000
Local grants and contracts	-	450,492	-	-	450,492
Other local revenue	102,000	100,000	60,000	-	262,000
Federal revenue					
Other federal revenue	-	-	-	-	-
Total revenue	<u>127,000</u>	<u>550,492</u>	<u>216,529</u>	<u>260,000</u>	<u>1,154,021</u>
Other sources					
Transfers in	-	-	-	-	-
Total other sources	-	-	-	-	-
Total resources	<u>\$ 397,000</u>	<u>\$ 550,492</u>	<u>\$ 216,529</u>	<u>\$ 361,170</u>	<u>\$ 1,525,191</u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 122,163	\$ 377,622	\$ 150,000	\$ 83,020	\$ 732,805
Payroll taxes and benefits	36,609	133,270	35,255	46,605	251,739
Total personnel services	<u>158,772</u>	<u>510,892</u>	<u>185,255</u>	<u>129,625</u>	<u>984,544</u>
Materials and services					
Supplies	1,200	26,000	1,200	45,000	73,400
Travel	-	4,200	1,000	58,000	63,200
Training and staff development	-	3,000	-	-	3,000
Publicity and public relations	-	2,000	-	-	2,000
Printing and publications	50	3,300	1,000	-	4,350
Repair and maintenance	2,500	-	150	65,000	67,650
Utilities	500	100	-	-	600
Fees and dues	-	500	800	-	1,300
Professional services	-	500	20,200	15,000	35,700
Cost of goods sold	200,000	-	-	-	200,000
Student financial aid	-	-	-	-	-
Other materials and services	-	-	-	-	-
Total materials and services	<u>204,250</u>	<u>39,600</u>	<u>24,350</u>	<u>183,000</u>	<u>451,200</u>
Capital outlay					
Vehicles and equipment	-	-	-	35,000	35,000
Total expenditures	<u>363,022</u>	<u>550,492</u>	<u>209,605</u>	<u>347,625</u>	<u>1,470,744</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	33,978	-	6,924	13,545	54,447
Ending fund balance	-	-	-	-	-
Total other uses	<u>33,978</u>	<u>-</u>	<u>6,924</u>	<u>13,545</u>	<u>54,447</u>
Total requirements	<u>\$ 397,000</u>	<u>\$ 550,492</u>	<u>\$ 216,529</u>	<u>\$ 361,170</u>	<u>\$ 1,525,191</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Bookstore Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ 437,006	\$ 400,447	\$ 359,740	Beginning fund balance	\$ 270,000	\$ -	\$ -
			Local revenue			
(1,387)	(9,684)	25,000	Sales of goods and services	25,000	-	-
68,609	35,195	125,000	Other local revenue	102,000	-	-
67,222	25,511	150,000	Total revenue	127,000	-	-
\$ 504,228	\$ 425,958	\$ 509,740	Total resources	\$ 397,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 83,353	\$ 103,997	\$ 107,986	Wages and salaries	\$ 122,163	\$ -	\$ -
27,341	34,158	33,814	Payroll taxes and benefits	36,609	-	-
110,694	138,155	141,800	Total personnel services	158,772	-	-
			Materials and services			
513	-	1,000	Supplies	1,200	-	-
14	4	200	Printing and publications	50	-	-
-	-	4,000	Repair and maintenance	2,500	-	-
745	243	800	Utilities	500	-	-
16,000	-	15,000	Professional services	-	-	-
(24,185)	14,671	300,000	Cost of goods sold	200,000	-	-
(6,913)	14,918	321,000	Total materials and services	204,250	-	-
103,781	153,073	462,800	Total expenditures	363,022	-	-
			Other uses			
-	-	46,940	Contingency	33,978	-	-
400,448	272,887	-	Ending fund balance	-	-	-
400,448	272,887	46,940	Total other uses	33,978	-	-
\$ 504,229	\$ 425,960	\$ 509,740	Total requirements	\$ 397,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Customized Training Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
			RESOURCES			
\$ -	\$ 12,995	\$ -	Beginning fund balance	\$ -	\$ -	\$ -
			Local revenue			
250,625	387,781	503,311	Local grants and contracts	450,492	-	-
-	-	103,311	Other local revenue	100,000	-	-
250,625	387,781	606,622	Total revenue	550,492	-	-
\$ 250,625	\$ 400,776	\$ 606,622	Total resources	\$ 550,492	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 158,585	\$ 268,194	\$ 329,782	Wages and salaries	\$ 377,622	\$ -	\$ -
72,035	103,625	142,429	Payroll taxes and benefits	133,270	-	-
230,620	371,819	472,211	Total personnel services	510,892	-	-
			Materials and services			
2,723	7,576	12,000	Supplies	26,000	-	-
502	1,427	9,000	Travel	4,200	-	-
1,385	15	6,000	Training and staff development	3,000	-	-
672	1,489	-	Publicity and public relations	2,000	-	-
1,649	2,614	1,500	Printing and publications	3,300	-	-
-	-	100	Utilities	100	-	-
-	25	2,500	Fees and dues	500	-	-
80	362	-	Professional services	500	-	-
7,011	13,508	31,100	Total materials and services	39,600	-	-
237,631	385,327	503,311	Total expenditures	550,492	-	-
			Other uses			
-	-	103,311	Contingency	-	-	-
12,995	15,451	-	Ending fund balance	-	-	-
12,995	15,451	103,311	Total other uses	-	-	-
\$ 250,626	\$ 400,778	\$ 606,622	Total requirements	\$ 550,492	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Environmental Learning Center

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ -	\$ -	\$ -	Beginning fund balance	\$ -	\$ -	\$ -
Local revenue						
111,334	86,730	153,780	Fees	153,529	-	-
-	1,276	30,000	Sales of goods and services	3,000	-	-
50,049	39,749	55,000	Other local revenue	60,000	-	-
<u>161,383</u>	<u>127,755</u>	<u>238,780</u>	Total revenue	<u>216,529</u>	<u>-</u>	<u>-</u>
Other sources						
13,558	100,851	-	Transfers in	-	-	-
<u>\$ 174,941</u>	<u>\$ 228,606</u>	<u>\$ 238,780</u>	Total resources	<u>\$ 216,529</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 118,657	\$ 173,992	\$ 158,160	Wages and salaries	\$ 150,000	\$ -	\$ -
10,580	22,761	55,047	Payroll taxes and benefits	35,255	-	-
<u>129,237</u>	<u>196,753</u>	<u>213,207</u>	Total personnel services	<u>185,255</u>	<u>-</u>	<u>-</u>
Materials and services						
3,603	6,750	2,473	Supplies	1,200	-	-
46	465	200	Travel	1,000	-	-
-	-	250	Publicity and public relations	-	-	-
670	2,219	1,000	Printing and publications	1,000	-	-
-	145	-	Repair and maintenance	150	-	-
-	-	100	Utilities	-	-	-
920	1,191	600	Fees and dues	800	-	-
40,467	21,008	20,750	Professional services	20,200	-	-
-	75	200	Other materials and services	-	-	-
<u>45,706</u>	<u>31,853</u>	<u>25,573</u>	Total materials and services	<u>24,350</u>	<u>-</u>	<u>-</u>
<u>174,943</u>	<u>228,606</u>	<u>238,780</u>	Total expenditures	<u>209,605</u>	<u>-</u>	<u>-</u>
Other uses						
-	-	-	Contingency	6,924	-	-
-	-	-	Total other uses	6,924	-	-
<u>\$ 174,943</u>	<u>\$ 228,606</u>	<u>\$ 238,780</u>	Total requirements	<u>\$ 216,529</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Internal Service Fund**

2023-24 Actual	2024-25 Actual	2025-26 Budget		2026-27 Proposed	2026-27 Approved	2026-27 Adopted
RESOURCES						
\$ 202,991	\$ 231,293	\$ 40,000	Beginning fund balance	\$ 101,170	\$ -	\$ -
Local revenue						
234,422	247,161	620,000	Sales of goods and services	260,000	-	-
37	-	-	Other local revenue	-	-	-
<u>234,459</u>	<u>247,161</u>	<u>620,000</u>	Total revenue	<u>260,000</u>	<u>-</u>	<u>-</u>
Other sources						
100,000	-	-	Transfers in	-	-	-
100,000	-	-	Total other sources	-	-	-
<u>\$ 537,450</u>	<u>\$ 478,454</u>	<u>\$ 660,000</u>	Total resources	<u>\$ 361,170</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
Personnel services						
\$ 58,763	\$ 60,917	\$ 81,398	Wages and salaries	\$ 83,020	\$ -	\$ -
41,403	42,861	48,687	Payroll taxes and benefits	46,605	-	-
<u>100,166</u>	<u>103,778</u>	<u>130,085</u>	Total personnel services	<u>129,625</u>	<u>-</u>	<u>-</u>
Materials and services						
29,032	40,879	41,000	Supplies	45,000	-	-
51,681	48,703	56,000	Travel	58,000	-	-
-	5	-	Printing and publications	-	-	-
73,003	60,053	92,000	Repair and maintenance	65,000	-	-
1,634	14,801	-	Professional services	15,000	-	-
<u>155,350</u>	<u>164,441</u>	<u>189,000</u>	Total materials and services	<u>183,000</u>	<u>-</u>	<u>-</u>
Capital outlay						
50,640	49,723	90,000	Vehicles and equipment	35,000	-	-
<u>306,156</u>	<u>317,942</u>	<u>409,085</u>	Total expenditures	<u>347,625</u>	<u>-</u>	<u>-</u>
Other uses						
-	-	250,915	Contingency	13,545	-	-
231,293	160,511	-	Ending fund balance	-	-	-
<u>231,293</u>	<u>160,511</u>	<u>250,915</u>	Total other uses	<u>13,545</u>	<u>-</u>	<u>-</u>
<u>\$ 537,449</u>	<u>\$ 478,453</u>	<u>\$ 660,000</u>	Total requirements	<u>\$ 361,170</u>	<u>\$ -</u>	<u>\$ -</u>

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2025-26	2026-27		
TUITION				
In state (in district and out of district border states)	\$ 130.00	\$ 136.00	per credit hour	General Fund
Out of state and international	311.00	320.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-specific course related services available to the general college community.	6.50	7.00	per credit hour	Online and Hybrid Classes Intramurals and Athletics Student Life and Leadership Computer Lab
Technology fee: for student computer labs and other technological enhancements directly related to teaching and learning.	6.50	7.00	per credit hour	Student Technology
College services fee	30.00	40.00	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
COURSE FEES AND SPECIAL PROGRAM FEES				
10001 Health Sciences	250.00	450.00	per course	Fee Fund DA-130
10001 Health Sciences	-	125.00	per course	MA-188
10001 Health Sciences	-	450.00	per course	MBC-126
10001 Health Sciences	500.00	535.00	per course	NRS-110
10002 Skills Development	55.00	60.00	per course	GED-015-67, GED-015-68, GED-015-69, GED-015-80, ABE-012-07, ABE-012-08
10004 Art	6 or 21	-	per course	ART-101, ART-204, ART-205, ART-206
10004 Art	79.00	95.00	per course	ART-250, ART-251, ART-252, ART-253, ART-254, ART-255
10004 Art	30.00	15.00	per course	DMC-100
10004 Art	125.00	50.00	per course	ART-100A
10004 Art	80.00	125.00	per course	ART-293
10016 Communications & Theatre Arts	110.00	20.00	per course	TA-101, TA-102, TA-103
10029 English	60.00	40.00	per course	WR-246, WR-248
10029 English	-	40.00	per course	WR-250
10031 English for Speakers of Other Languages	30.00	35.00	per course	ESOL-013
10031 English for Speakers of Other Languages	60.00	70.00	per course	ESOL-046
10033 Education, Human Services, Criminal Justice	20.00	25.00	per course	CJA-110, CJA-270

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2025-26	2026-27		
10056	Mathematics	-	7.00	per course	MTH-050, MTH050ES, MTH-060, MTH065, MTH-080, MTH-095, MTH-098, MTH-105Z, MTH-108, MTH-111Z, MTH-112Z, MTH-211, MTH-212, MTH-213, MTH-244, MTH-251Z, MTH-252Z, MTH-253Z, MTH-254, MTH-256, MTH-261, STAT-243Z
10057	Music	-	10.00	per course	MUS-104
10066	Science	-	220.00	per course	BI-160L: Malheur Field Trip
10066	Science	60.00	80.00	per course	BI-160L: Non-Malheur Field Trip
10066	Science	250.00	300.00	per course	BI-163
10066	Science	60.00	100.00	per course	BI-165CL
10066	Science	450.00	500.00	per course	BI-165D
10066	Science	50.00	15.00	per course	CH-112Z (current course is CH-112)
10066	Science	50.00	-	per course	CH-104Z, CH-105, CH-106
10066	Science	-	50.00	per course	CH-124Z, CH-125, CH-126
10066	Science	50.00	-	per course	CH-221, CH-222, CH-223
10066	Science	20.00	50.00	per course	PH-122
10085	Wildland Fire	-	225.00	per course	FRP-112
10085	Wildland Fire	-	50.00	per course	FRP-140
10085	Wildland Fire	-	50.00	per course	FRP-144
10085	Wildland Fire	-	20.00	per course	FRP-150
10085	Wildland Fire	30.00	50.00	per course	FRP-249
10085	Wildland Fire	-	30.00	per course	FRP-255

**CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Transfers Between Funds**

		<u>Transfer out from:</u>						
<i>Transfer in to:</i>	<u>Purpose</u>	<u>General Fund</u>	<u>Fee Fund</u>	<u>PERS Reserve</u>	<u>Student Tech Fund</u>	<u>Debt Fund</u>	<u>Financial Aid Fund</u>	<u>Total</u>
General Fund	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fee Fund	3							
Innovation Fund	1	150,000	-	-			-	150,000
Grants and Contracts Fund	3	130,000	-	-			-	130,000
Retirement Fund	1	750,000	-	-			-	750,000
Insurance Reserve Fund	1	50,000	-	-			-	50,000
Technology Infrastructure and PERS Reserve Fund	6			3,001,071				3,001,071
Student Financial Aid	4						25,000	25,000
Staff Computer Replacement Fund	1	100,000	-	-			-	100,000
Equipment Replacement Fund	1	150,000	-	-			-	150,000
Major Maintenance Fund	1	300,000	-	-			-	300,000
Total transfers		<u>\$ 1,630,000</u>	<u>\$ -</u>	<u>\$ 3,001,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 4,656,071</u>

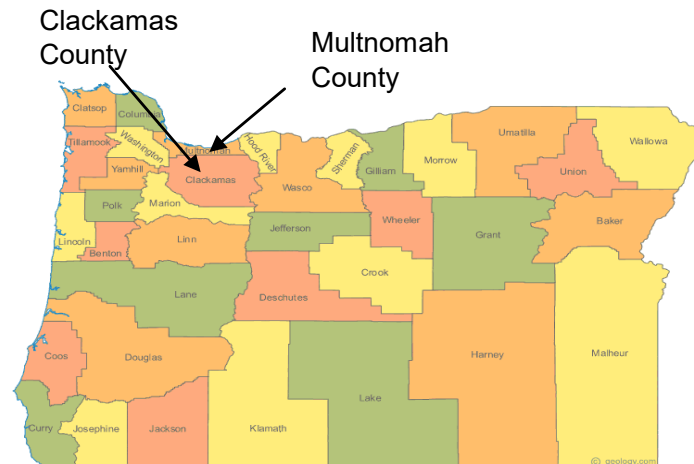
Purpose

- 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.
- 6 Transfer fund balance to General Fund per forecast
- 3 This is for the annual amount of FTF Professional Development Funds that go from General Fund to 73-8049 per contract. \$1,000/year per FTF net of fund balance

**CLACKAMAS COMMUNITY COLLEGE
2026-2027 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 2025: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,884 sq. mi.
- Population (2023 estimate): 426,280
- Average Annual Precipitation: 48.4"
- Principle Industries: Agriculture, metals manufacturing, trucking and warehousing, nursery stock, retail services, wholesale trade and construction.

**CLACKAMAS COMMUNITY COLLEGE
2026-2027 BUDGET
Statistical Section**

Population

The five Oregon counties in the Portland MSA contain 1,997,494 people, with a total of 47% out of Oregon’s total population of 4,273,586. The population of Clackamas County has steadily increased from 1850. The 2025 population of 425,280 represented a 13.4% increase over the 2010 population of 375,992.

Economy and Employment

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

Comparative (seasonally adjusted) unemployment rates follow.

	January 2026	January 2025
US	4.3%	4.0%
Oregon	5.2%	4.8%
Portland-Vancouver-Hillsboro MSA	5.0%	4.3%
Clackamas County	5.0%	4.1%

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
2025-26	51.0	3.8%	89.3	2.9%
2024-25	49.2	4.0%	86.8	1.0%
2023-24	47.3	4.5%	85.9	5.6%
2022-23	45.3	4.7%	81.3	17.2%
2021-22	46.0	11.0%	69.4	9.5%

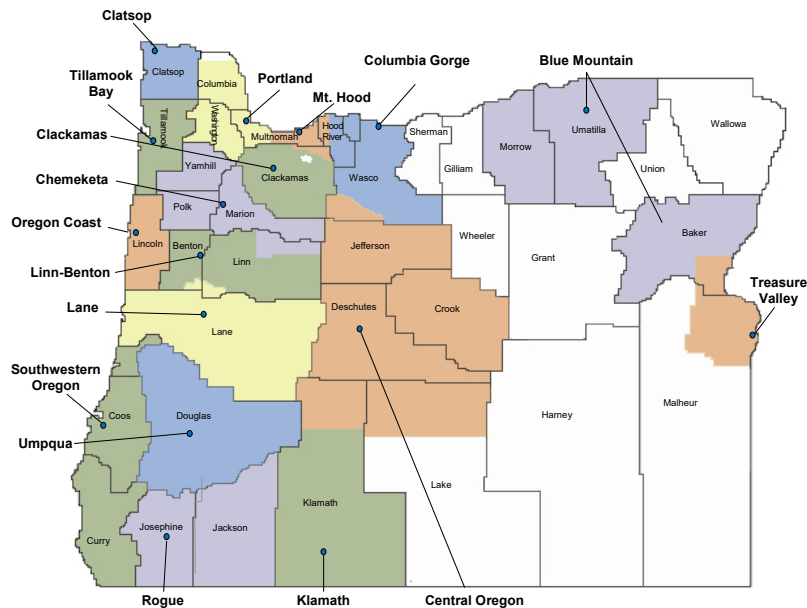
**CLACKAMAS COMMUNITY COLLEGE
2026-2027 BUDGET
Statistical Section**

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 as recorded by the HECC in 2025-26 follows.

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	18,921		
Chemeketa (Salem)		7,525	
Lane (Eugene)		6,098	
Mount Hood (Gresham)	6,041		
Clackamas (Oregon City)	5,239		
Linn Benton (Albany)		4,104	
Central Oregon (Bend)		3,784	
Rogue (Grants Pass)		3,100	
Other, less than 3,000 each		11,649	
Total	30,201	36,260	66,461
% all community colleges	45%	55%	

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2026-27 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

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

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 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.

BAS: Budget Advisory Sub-group. The Budget Advisory Sub-group is an expanded Finance Council where budget proposals are reviewed and the BAS provides recommendations to the College Executive Team for options to consider in the budget.

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.

CLACKAMAS COMMUNITY COLLEGE
2026-27 BUDGET
Glossary

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.

CCCAF: Clackamas Community College Associate Faculty.

CCSSE: Community College Survey of Student Engagement.

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

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

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

CEU: Continuing education unit.

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

COVID-19: COrona Vlrus Disease 2019 – pandemic.

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

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

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

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

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

CTE: Career and Technical Education.

CTEHS: Career and Technical Education high school.

CWP: Clackamas Workforce Partnership.

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

DEI: Diversity, Equity and Inclusion

ESOL: English for Speakers of Other Languages.

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

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

Fiscal year: July 1 to June 30.

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

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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.

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.

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OUS: Oregon university system.

PERS: Oregon Public Employees Retirement System.

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

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

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

Resources: Amounts available for expenditure.

SEM: Strategic Enrollment Management

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

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

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

STEM: Science, Technology, Engineering and Mathematics.

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

Technology fee: This fee supports technology for student use.

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

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

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

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

UTA: Utility Training Alliance.

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