

Budget Committee Meeting
Wednesday, May 15, 2024 6:00 PM Pacific

Roger Rook Hall - Room RR111 A & B
19600 Molalla Avenue
Oregon City, OR 97045

6:00 pm BUDGET COMMITTEE MEETING

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF THE MEETING MINUTES

IV. BUDGET COMMITTEE QUESTIONS AND DELIBERATION

V. PUBLIC COMMENTS

VI. APPROVAL OF THE 2024/25 PROPOSED BUDGET AND THE 2024/25
PROPERTY TAX LEVIES

VII. ADJOURNMENT



**CLACKAMAS COMMUNITY COLLEGE
BUDGET COMMITTEE
MINUTES, May 8, 2024**

CALL TO ORDER

Budget Committee Chair Michael Morrow called the meeting of the Clackamas Community College Budget Committee to order at 6:00 p.m. on Wednesday, May 8, 2024.

ROLL CALL

PRESENT: 13 – Budget Committee members Christine Didway (via Zoom), David Chitsazan, Irene Konev, Jamie Damon (via Zoom), Jane Reid, Kathy Hyzy, Michael Morrow, Jo Crenshaw, Nancy Bush, Rob Wheeler, Wade Byers, Wade Hathhorn, and Aaron Woods (via Zoom).

ABSENT: 1 – Andrey Chernishov

COLLEGE

REPRESENTATIVES: 5 - President Tim Cook, Vice President Jeff Shaffer, Vice President David Plotkin, Dean Christy Owen, Recorder Kattie Riggs, and other staff and faculty.

APPROVAL OF MINUTES

Chair Morrow asked for a motion to approve the minutes from the May 17, 2023, Budget Committee meeting.

BC-2024-01 Motion made by Wade Byers, seconded by Irene Konev, to approve the minutes of the May 17, 2023 Budget Committee meeting. The motion carried by the following vote:

Aye: 13 – Budget Committee members David Chitsazan, Christine Didway, Irene Konev, Jamie Damon, Jane Reid, Kathy Hyzy, Michael Morrow, Jo Crenshaw, Nancy Bush, Rob Wheeler, Wade Byers, Wade Hathhorn, and Aaron Woods

ELECTION OF OFFICERS

The group considered the selection of the Budget Committee Chair for this year.

BC-2024-02 David Chitsazan was nominated as Chair of the Budget Committee for the 2024/25 budget preparation; Wade Hathhorn seconded the nomination. There were no other nominations. David Chitsazan was elected as Budget Committee Chair by the following vote:

Aye: 13 – Budget Committee members David Chitsazan, Christine Didway, Irene Konev, Jamie Damon, Jane Reid, Kathy Hyzy, Michael Morrow, Jo Crenshaw, Nancy Bush, Rob Wheeler, Wade Byers, Wade Hathhorn, and Aaron Woods

ROLE OF THE BUDGET COMMITTEE

Jeff Shaffer, Vice President of Finance and Operations, reviewed the role of the budget committee and budget process required by state law.

BUDGET MESSAGE

Tim Cook, College President, provided the budget message. He reviewed the guidance the Clackamas Community College (CCC) Board of Education had provided during the Fall of 2023 including stability for students and staff by strategically using the one-time Federal Emergency Retention Credit (ERC) Funds, pursue a two-year budget cycle, and focus resources on the bond renewal. President Cook explained that the proposed budget reflects a “current service level” approach, with no program expansion or contraction due to financial constraints. The budget focuses on supporting student needs, including childcare and mental health resources. The budget acknowledges challenges in the financial and enrollment landscape, but the College is taking steps to ensure continued services to students. The expenses continue to rise and funding continues to decrease.

OVERVIEW OF THE BUDGET PROCESS

Vice President Jeff Shaffer explained that public sector budgeting process involves annual forecasting of revenue and expenses, incorporating policy guidance from the Board and executive leadership compiling departmental information into a base budget. Decisions are made regarding potential resource allocation or spending cuts, all within the legal framework of state/local laws. The Board has the final authority on taxes, spending, fees, and staffing. Finally, the process allows for outcome assessment and transparent decision-making. There's a strict timeline to ensure operational continuity, as detailed in the FY 2024-25 Budget development calendar.

REVIEW OF PROPOSED BUDGET

Christy Owen, Dean of Business Services, reviewed details of the proposed budget including data and trends:

- General Fund (GF) sources of revenue (State appropriation, property taxes, tuition and fees, grants and contracts, and other revenues) (\$68.8 Million (60.7%) supports ongoing Operations)
- GF summary of expenses (Personnel makes up 84%)
- Tuition and fees (CCC Board approved a 4%, or \$5 (instate tuition) per credit increase in tuition for 2024 – 2025)
- History of tuition revenues since 2014 – 15
- All Fund revenues and expenses
- History of primary revenue sources since 2014 - 15
- Special revenue funds, restricted and unrestricted.
- Debt services
- Capital funds

College administration responded to questions from the Budget Committee:

Q. Why was the Ending Fund Balance smaller/lower this current year and in the proposed budget for 2024 – 25 compared to prior years? Where were those dollars moved to?

A. There would need to be clarification of if you were looking at the Ending Fund Balance in our Debt Fund or Contingency Fund/Reserves. If you look in the category for truly Ending Fund Balance that is

solely in our Debt Service Fund, because local budget law does not allow you to budget contingency in a Debt Fund because you are supposed to levy the amount known for the actual expense. Therefore, everything is considered an Ending Fund Balance.

If you're looking at the what is blended into our Contingency Reserves, that's basically where everything else is located. The Ending Fund Balance in the Debt Service Fund is in the 2-million-dollar range and significantly lower. In Budget Law, Ending Fund Balance is not an appropriation category, and you're unable to access that resource in the fiscal year, if you needed to; whereas contingency resources, are a more appropriate place and allow for access. Contingency Funds are generally used for those urgent and unforeseen things.

Q. When looking at the proposed budget, the College is asking the Budget Committee to approve a budget where the expenses exceed the revenues. What is the risk to that?

A. The College gets funding from property taxes, tuition and fees, and from the state. The state funding comes in 2-year intervals and makes sense to do strategic budgeting processes where the college works on reductions based on scenarios. It is different from an organization that has the same consistent revenue source and can be more predictable from year to year. The College is also in a unique environment that we have lost a lot of enrollment and its coming back but not at the same rate as was gone. Then there is one-time Federal funding that came in to help bridge the gaps and create opportunities for strategic budgeting, while still meeting our needs. Essentially the risk is over on the expense side and not in the contingency where it would appear to be more balanced of the expenses and revenues. The College is relying heavily on the beginning fund balances. This is really the contingency, its built into the ending fund balance which then becomes the contingency for the next year or built into those expenses. The College has a policy that requires it to have 10% in its ending fund balance at all times for emergency purposes. The College is following its policy.

Q. What has been the beginning fund balances, as a whole, over the last 10 years? Is it generally higher due to COVID?

A. Yeah, essentially, the College was fortunate because we started freezing payroll, doing furloughs, and taking early steps to mitigate a lot. Actually, when there's not a lot of students on campus saving and printing and things that we didn't even realize we were going save yeah, so we started saving a lot of money. And then suddenly ARPA funds came from the Federal Government allowing us to be able to pay all of our employees, save on spending and all of our expenses. Those savings went to ending fund balance, which then becomes next year's beginning fund balance. And then that happened another year to a certain extent. Then the College got the Employee Retention Credit. Those are all a lot of one-time things.

Q. What are you doing in the upcoming bond projects and other things to help mitigate the rising utility costs?

A. There are about \$12 Million in slated projects on the bond renewal regarding energy efficiencies. The current staff are also working diligently with utility companies on any discounts and programs that help with providing credits during low usage.

Q. What is the percentage of FTE that comes from high school classes? Has this fluctuated? What's the trend for dual credit programs (overall percentage of mix of FTE)? Is this becoming a greater proportion of current enrollment figures for reimbursable student FTE?

A. The College will research and come back with some responses to these questions.

Q. What have been the changes in demographics of CCC students over the last few years? What percentage are students of color? Where has the growth in the community been?

A. There have been an increase in the students of color and the latinx students, but the College will come back with more concrete numbers.

SPRING 2024 GENERAL FUND FORECAST

Vice President Jeff Shaffer discussed the General Fund forecast and assumptions:

- Current years expenses
- 4% Tuition increase annually
- 4.5% property tax increase annually
- 10% increase in enrollment in the current year and assume a 5% increase in FY 2024 – 25
- The Community College Support Fund increase at a rate of 6% for next biennium (2025 – 27)
- Incorporating the updated model for the Community College Support Fund
- At least 5% of savings of current service level budget expenses

Jeff also discussed the importance of enrollment. CCC's enrollment in 2023 (4,932 FTE) was 26% below 2018 enrollment (6,716 FTE). The rate of enrollment decline due to the pandemic is significantly more than the rate of recovery. At CCC nearly 97% of operational funding is driven by enrollment. Jeff went on to review the expense forecast and how recent inflation will have a lasting impact in primary expense categories. Costs of personnel are increasing by 5.2% in the General Fund, which is a lower rate of increase than the prior fiscal years. There is a increase on the "non-negotiable" areas, like public utilities, of a blended magnitude of 20% over the prior year budget.

GENERAL FUND ADDITIONS AND NEXT STEPS

President Cook walked through some one-time funding additions to the budget including extra cyber security protections, limited duration Human Resources position, pilot programs and software, and gap funding. He summarized and explained next steps including that the Budget Committee would be meet again the following week. Send any questions and comments to President Cook and Vice President Shaffer, so they can be addressed during the next meeting.

ADJOURNMENT

Chair Chitsazan expressed his appreciation for the work in preparing the budget. There being no further business to come before the Budget Committee, at 7:39 p.m. he declared the Budget Committee adjourned until the next meeting on May 15, 2024.

Kattie Riggs, Recorder

Date

Questions received for FY 2024-25 Proposed Budget

Question 1:

Tuition jump to 16.28M (pg 15) - It would be great to know how we got from 14.257M to 16.281M in tuition fees for 23-24 and 24-25. I did some back-end math and suspect it's assuming 10% growth in students + 4% revenue fee increase (\$121 to 126 [pg 12]), but President Cook outlined that enrollment increased 10% for 2023-24 (pg9) and looking at page 27 I'm seeing only a 5% jump for 2024-25. Sorry if this is asking a lot but it would be great to know how we got to the 16,281,480 tuition #. I envision it would be something like students in 2023-24 = xxx students * xxx growth rate * xxx estimated number of credits per class = 16,281,480.

Answer:

The enrollment figures for Academic Year 2023-24 are up by 10% as compared to the prior academic year. This increase in enrollment for the current academic year is 5% more than our forecast for enrollment increases were at this time last year- essentially, we “beat” the forecast odds for a one-year snapshot, and this is a positive trend for post-pandemic recovery.

The change in enrollment at 5% for FY 2024-25 is based off a conservative enrollment forecast amount at 5% over our current enrollment figures. There is risk in the forecast if enrollment does not materialize, as the college would face financial risk if we over-forecast enrollment and the resources from tuition are not received.

Fiscal Year	Tuition per Credit In-State Rate	Change (\$)	Change (%)	Reimbursable Student FTE	Change (Amount)	Change (%)	Student Headcount (Actuals)	Student Headcount per FTE
2024-25 Budget	\$126	\$ 5	4%	5,535	264	5%		
2023-24 Budget	121	4	3%	5,271	509	11%		
2022-23	117	6	5%	4,762	227	5%	19,857	4.2
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
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6

Question 2:

Other Local Revenue (pg 15) - Forgive my lack of knowledge, what is "other local revenue"? Is this the bond?

Answer:

There are three main fund groups that have “other local revenue” and the following is a summary of accounts that make up this category:

Debt Service Funds use this category to recognize the resources from our self-assessment of PERS costs to ensure that we can pay for the costs of our retirement obligations associated with

pension bond principal and interest. In this fund there is just over \$5.5 M of resource associated with this category and it's the largest grouping of resources describes as "other local revenue". The next largest category is in our Special Revenue Fund grouping at \$1.9M. Approximately \$185,000 is revenues received from the athletics program and the student life and leadership program. These resources stay in the specific Funds to be used as a resource in addition to the dedicated student paid fees. The larger amount of other local revenues is \$1.7M in the Grants & Contracts Fund where the college donor revenues to support Foundation Scholarships.

Finally, the General Fund has just under \$1M of other local revenue where discretionary funds that are not tied a particular expense or program are received. The primary revenue in the General Fund is interest earnings for the fund.

Question 3:

Wages and salaries (pg 15) - proposed wages only went up 2% in a year where inflation has seen a 7% jump. Potentially there was contract negotiations before 2022-23 (since I see a jump from 42M to 48M) that may be the reason why, but I just want to make sure the employees of CCC are getting proper wages (bc if not, will lead to dissatisfied employees and turnover).

Answer:

The wages and salaries were increased over the last three years following the Consumer Price Index for west-coast cities and the Proposed Budget includes a Cost-of-Living Adjustment per the table below. The periods of high inflation occurred between FY 2020-21 and FY 2023-24 where COLA was in the 7-8%. The table also highlights how different employee classifications, length of service, and bargaining agreements also factors into the overall wage changes year to year.

In addition to COLA percentage increases, the college has a practice in the Grant Fund of putting placeholder dollars for payroll expenses for grants where there is an outstanding application or potential applications to be processed and received during the year. By using placeholder dollars, we do not need to amend the budget with each grant award. There also is no associated expense if the grants do not materialize. If the amounts of grant personnel services are included in the year-to-year comparison, the total change is 2%, but when the grant fund 'placeholder' is taken out of the calculation the annual change in wages is 5.3% as compared to FY 2023-24.

COLAs by employee group

Employee Group	7/1/2021	7/1/2022	7/1/2023	7/1/2024
Classified	2.25%	7.4%	4.5% cap	3.0%
FTF	3.20%	6.0%**	7.9%	4.4%
CCAF	3.2% or 6.7%*	4.5% cap +2%***	7.9%	4.4% + 2%****
Admin Professional	1.20%	7.4%	4.5% cap	3.0%
Administrative	1.20%	7.4%	4.5% cap	3.0%

* +3.2% for levels 1-4, 6.7% for level 5

** includes a 1.8% one-time signing bonus

*** capped at 4.5% - but provides an additional 2% annually for three years for pay parity

**** bumpers of 3% - 4.5% with a +2% added for three years to achieve pay parity

Question 4:

Repairs and Maintenance (pg 16) - what was the main reason for the jump from 3.656M to 4.278M from PY to proposed CY?

Answer:

The category for repair and maintenance has several sub-accounts nested within. The primary cost driver in the general fund is associated with contracts for services or software agreements supporting the College Enterprise Resource Planning (ERP) software, our agreements for licensing of software supporting instructional environments (on-site and hybrid leverage classroom technology), Microsoft business suite for faculty and staff, one-time enhancement for cyber security as examples- 56% of this grouping of accounts is in the Information Technology operating Budget in the General Fund. The remaining resources are split between Campus Services where the daily operations and maintenance of the College facilities are recorded, and with four other departments who maintain their own technology service agreements (example, the finance reporting software is paid for in the Business Office).

There also are projects in our Major Maintenance Fund where repairs for large systems (HVAC or boilers for example) are currently underway, but not complete in the current fiscal year so we carried forward the balance of the project into the next fiscal year. There is \$495,000 of resources for these larger system repairs and maintenance.

Finally, while not in this exact category of materials and services, we are experiencing increases for all utilities (electricity, natural gas, water, sewer, and solid waste disposal) ranging between 12-20% by utility type. The college is prioritizing energy efficiency upgrades while performing major maintenance of our asset base as a strategy to assist with lowering consumption for utilities. Some of these projects are also in this general category for repair and maintenance services.

Question 5:

Forgive my lack of knowledge on the process, but I'm interested to get a general outline of how payments for tuition are made and/or collected. E.g. Do students have to make payments in advance, or do they pay at the end of the class? If the latter (or any sort of payment plan), what is the collection cycle like?

Answer:

The CCC website has the following information shared with prospective students:

<https://www.clackamas.edu/admissions-financial-aid/tuition-fees>. There are options that are geared towards flexibility for Tuition payment. Tuition is due at either the time of registration, or the student may select a payment plan allowing for three equal bi-weekly installments during the term with the last payment being made by the 6th Friday of the term. Many students receive financial aid, and the details for students who elect to pursue financial aid or scholarship options are on our website here: <https://www.clackamas.edu/admissions-financial-aid/financial-aid-scholarships>

a. And if there is a collection cycle, are payments referred to debt collectors? And if so, do we have a figure on the # of students who've had collections called. I ask because I hope there aren't any students that have had collections called on them.

There is a collections process for failure to pay tuition. The steps for collection are: CCC attempts internal collections by sending out demand letters at the end of the term beginning 30 days after the term has ended. We send out two demand letters, giving the student approximately 80 days after the term has ended to resolve their debt before we place them with a third-party collection agency. Although we say payment is due at the time of registration, the college is very generous with a grace period for payments. The student essentially has the full term from the time they register to the time we send out our final demand letter to pay off their debt. If they are successful in paying this off before we place the account with collections, then the student is only assessed a late payment fee of \$100.00.

If the debt goes unpaid and the overall debt is \$150.00 or more, we first place the account with the Oregon Department of Revenue (ODR) for full collections. They do assess a collection fee, but they do not do credit reporting. The account typically stays at ODR for a full 12 months. If the debt is considered uncollectible, then the account is returned to CCC and we cycle the account to our second collection agency, which also assesses a collection fee, and they do credit reporting.

Both collection agencies work well with our students and can accommodate multiple payment options.

From: [Kattie Riggs](#)
To: [Kattie Riggs](#)
Cc: [Tim Cook](#); [Jeff Shaffer](#); [Christina Owen](#)
Subject: RE: Materials as follow-up from Budget Committee
Date: Wednesday, May 15, 2024 8:37:31 AM

Budget Committee Members,

There was an additional question regarding where the 10% reserve for contingency came from, where was that exact percentage developed?

Please see the response below

Here is the Board policy for the 10% of revenues ending fund balance policy.

<https://policy.osba.org/clackcc/D/DBDB%20G1.PDF>

While footnoted in the policy, a couple pieces of clarification. This is only specific to our general operating fund (General Fund) and came from Government Finance Officers Association (GFOA) best practices for community colleges, that I believe were updated in 2015 at that 10% of revenues threshold. Capital fund programs are not expensed within our General Fund, and in fact, over 96% of our capital expenditures over the last 10 years have come from taxpayer approved bonds, which are issued prior to construction and never impact cash flows. So our capital bond program would never cross over into an ending fund balance policy should it pass. And if anything, having bond programs generally improve overall college bank account cash flows as we inevitably have extra bond revenues in the bank as we issue bonds based on perfect construction timelines, and inevitably construction projects always take longer than expected so the expenses lag behind.

Generally speaking, the 10% of revenues for our General Fund is a very conservative threshold for cash flows (in my experience) as many colleges have 5%, 6% or 8% minimums because we have three consistent revenues sources, and very predictable expenses with much of our expenses coming from monthly payroll of staff.

There would be no specific budget committee work immediately around the bond passage. You are correct in that where the budget committee gets directly involved is in the subsequent (2025-26) budget process where we are proposing the initial bond project expenses that will be appropriated in that subsequent year using those bond funds that get issued in summer of 2025. There are still welcomed opportunities for involvement in either our PAC (political action committee – Friends of CCC) or on what likely will be our Bond Oversight Committee that will come after we pass the bond measure, which is where we invite public members who would like to be more engaged specifically in our bond program to get involved.

From: Kattie Riggs <kattie.riggs@clackamas.edu>
Sent: Tuesday, May 14, 2024 1:52 PM
To: Kattie Riggs <kattie.riggs@clackamas.edu>
Cc: Tim Cook <tim.cook@clackamas.edu>; Jeff Shaffer <jeff.shaffer@clackamas.edu>; Christina Owen <christina.owen@clackamas.edu>
Subject: Materials as follow-up from Budget Committee
Importance: High

Hello Budget Committee-

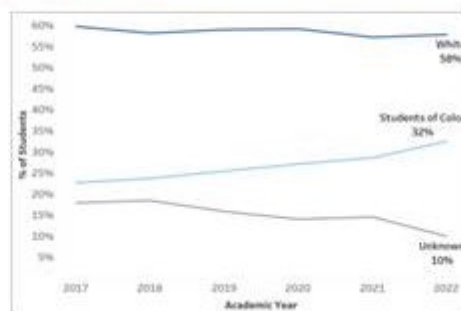
We have the following items attached to this email in support of your questions from our meeting on May 8, 2024. The attachments have additional details on our student profiles that you may also find helpful in your role on the budget committee.

For questions on the High School Partnerships trend over time- please see the spreadsheet HSC FTE for 2023_20230509. The data goes back to academic year 2018 and includes the proportion of HSP programs as part of the reimbursable student FTE. The percentage of total enrollment has fluctuated between 18%-23% over this time. The current academic year is in week five, and reports a lower overall percentage of FTE students in the program as compared to the total reimbursable student population.

The Institutional Research and Reporting Department has provided additional analysis of the program and student profile for HS partnerships in the attached PDF titled ACC Outcome review Winter 2024.

For questions about demographics- the attached power point has the most recent results of our student survey. This survey includes self-identification for demographic data. Slide five shows the chart below on the trend of increasing enrollment of students color increasing since 2017 to the current reported level of 32%.

Race & Ethnicity



For questions on Beginning Fund Balance.

The attached Excel spreadsheet has a ten year history of the ending balance for the General Fund and the percentage change year over year. There are notes where significant activities, such as the receipt of federal funds in the last few years, or the growth in fund balance during periods of peak enrollment are notated by fiscal year. As Jeff mentioned at the May 8 meeting, the College has policies in place to leave 10% reserve for contingency, so the reserve should not be going below the \$7-7.5M range.

We have also attached a copy of the projects proposed to be included in the Bond renewal. You can find information on our website here: <https://www.clackamas.edu/about-us/vision-initiatives/ccc-2024-proposed-bond-measure>

Please let us know if you have any additional questions. We will see you all tomorrow night at 6:00 p.m. for the next Budget Committee meeting.

Thank you,
Kattie

Kattie Riggs (*she/her*)

Executive Assistant to the President and Board of Education

Clackamas Community College

19600 Molalla Ave, Oregon City, OR 97045

503-594-3004 • kattie.riggs@clackamas.edu

MY ON-CAMPUS DAYS: Mon, Tues, and Wed

MY REMOTE WORK DAYS: Thur and Fri



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<u>Year</u>	<u>Ending Fund Balance</u>	<u>% Change over prior year</u>	<u>Notes</u>
2025-26 forecast	\$ 7,214,000	-29%	Doesn't assume budget reductions in 25-26 budget process (where there likely will be)
2024-25 forecast	\$ 10,104,000	-25%	Burning down excess reserves built up since 2021
2023-24 projected	\$ 13,475,000	-19%	Burning down excess reserves built up since 2021
2022-23	\$ 16,719,469	16%	Employee Retention Credit first \$3M check offset much of deficit last year + added surplus
2021-22	\$ 14,414,311	-2%	
2020-21	\$ 14,745,984	72%	COVID: ARPA Funds backfilled lost revenues while college saw expense savings
2019-20	\$ 8,562,797	-5%	
2018-19	\$ 9,020,700	-14%	
2017-18	\$ 10,449,504	-40%	\$5.5 million transferred out to reserve funds (majority still there today)
2016-17	\$ 17,273,054	-7%	
2015-16	\$ 18,670,488	19%	Post Recession (good times)
2014-15	\$ 15,710,997	29%	Post Recession (good times)
2013-14	\$ 12,180,027	25%	Post Recession (good times)
2012-13	\$ 9,734,053	3%	
2011-12	\$ 9,435,521	-21%	
2010-11	\$ 11,886,417	19%	
2009-10	\$ 10,017,054	12%	
2008-09	\$ 8,905,161		

General Fund Ending Fund Balances

<u>Year</u>	<u>Ending Fund Balance</u>	<u>Notes</u>
2025-26 forecast	\$ 7,214,000	Doesn't assume budget reductions in 25-26 budget process (where there likely will be)
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2010-11	\$ 11,886,417	
2009-10	\$ 10,017,054	
2008-09	\$ 8,905,161	

Academic Year 2021

Term Sort	ACC	HSP	EOP	CTEP	EOP and CTEP	College_FTE
2021.01	1.59					352.82
2021.02	250.70	29.21	68.06	5.91	1.95	1,481.73
2021.03	80.81	30.46	67.21	5.72	0.84	1,226.71
2021.04	404.56	25.20	67.41	5.18	0.32	1,517.36

HSC FTE	1,045
College FTE	4,579
Percent of all FTE	23%

Academic Year 2022

Term Sort	ACC	HSP	EOP	CTEP	EOP and CTEP	College_FTE
2022.01						340.66
2022.02	248.44	22.41	58.40	8.10	0.39	1,523.07
2022.03	88.44	23.05	61.86	8.74		1,351.55
2022.04	435.55	22.81	62.58	5.87		1,624.37

HSC FTE	1,047
College FTE	4,840
Percent of all FTE	22%

Academic Year 2023 (as of Week 5)

Term Sort	ACC	HSP	EOP	CTEP	EOP and CTEP	College_FTE
2022.01						420.95
2022.02	207.61	25.91	65.48	5.59	0.76	1,573.57
2022.03	94.11	21.60	68.30	6.90	0.51	1,410.55
2022.04	282.09	22.43	73.51	6.10		1,545.13

HSC FTE	881
College FTE	4,950
Percent of all FTE	18%

Student Engagement

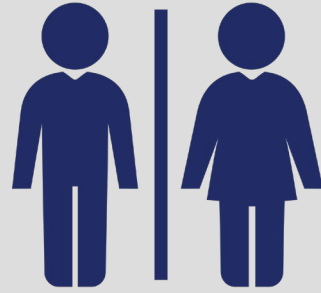
STUDENT EXPERIENCE AND PROGRESSION

BOARD WORK SESSION | DECEMBER 20, 2023

Today's Roadmap

- Student Demographics
- Campus Experience
- Academic Progression
- After Clackamas





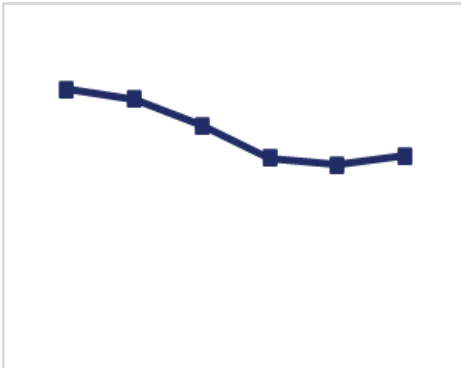
Student Demographics



Total Student Enrollment *(through 2022-23)*

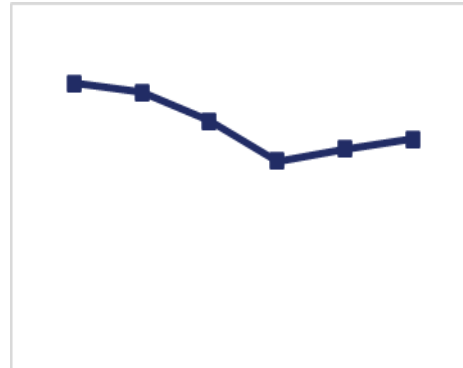
FTE

4,840



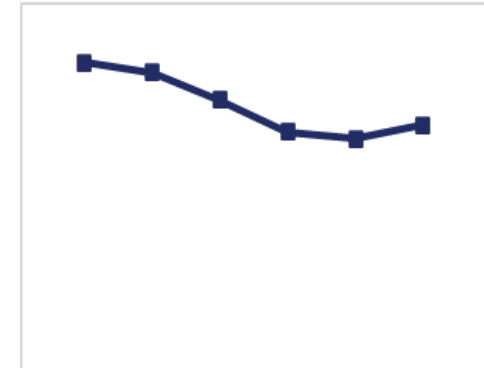
Headcount

19,857



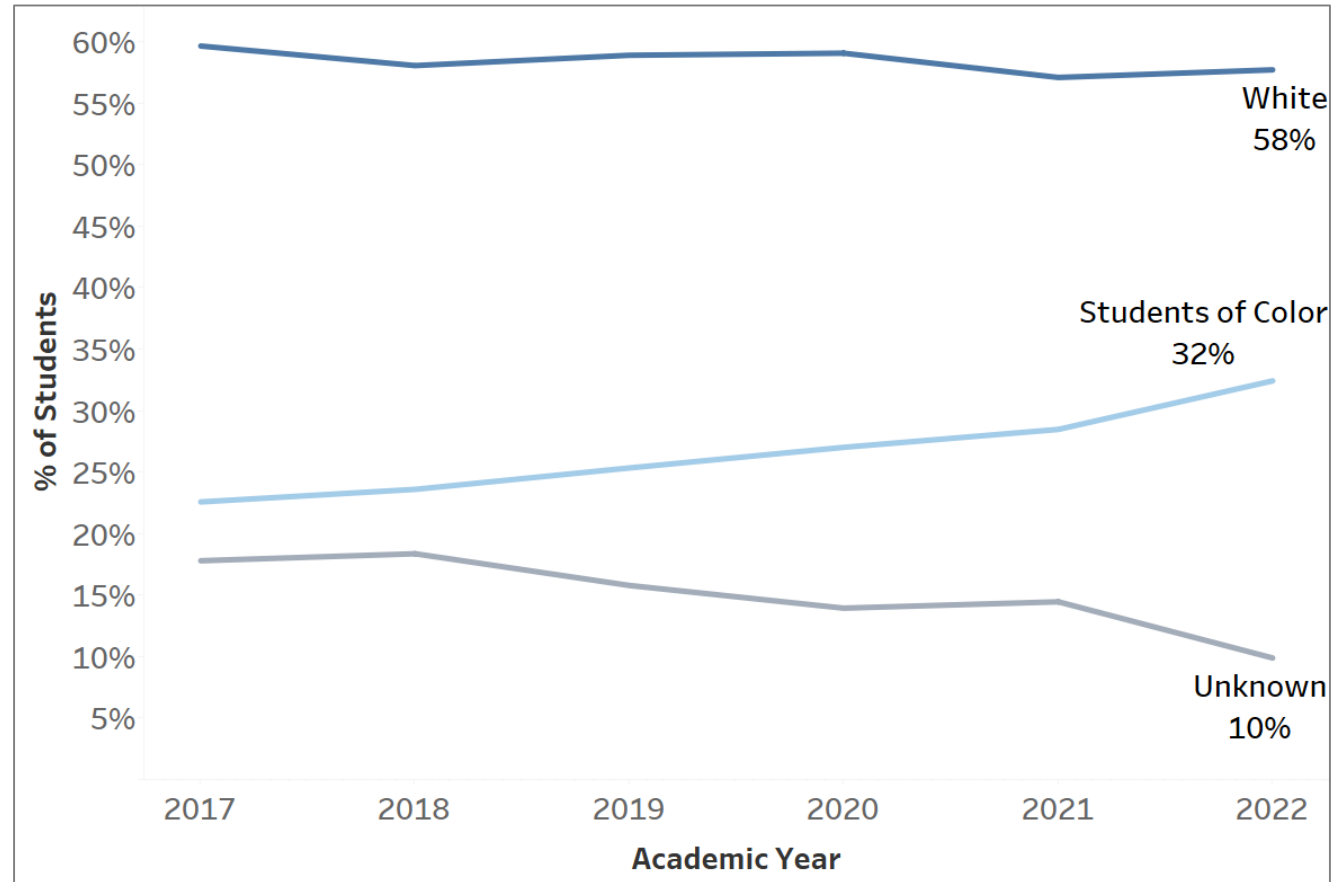
Enrollment

70,855



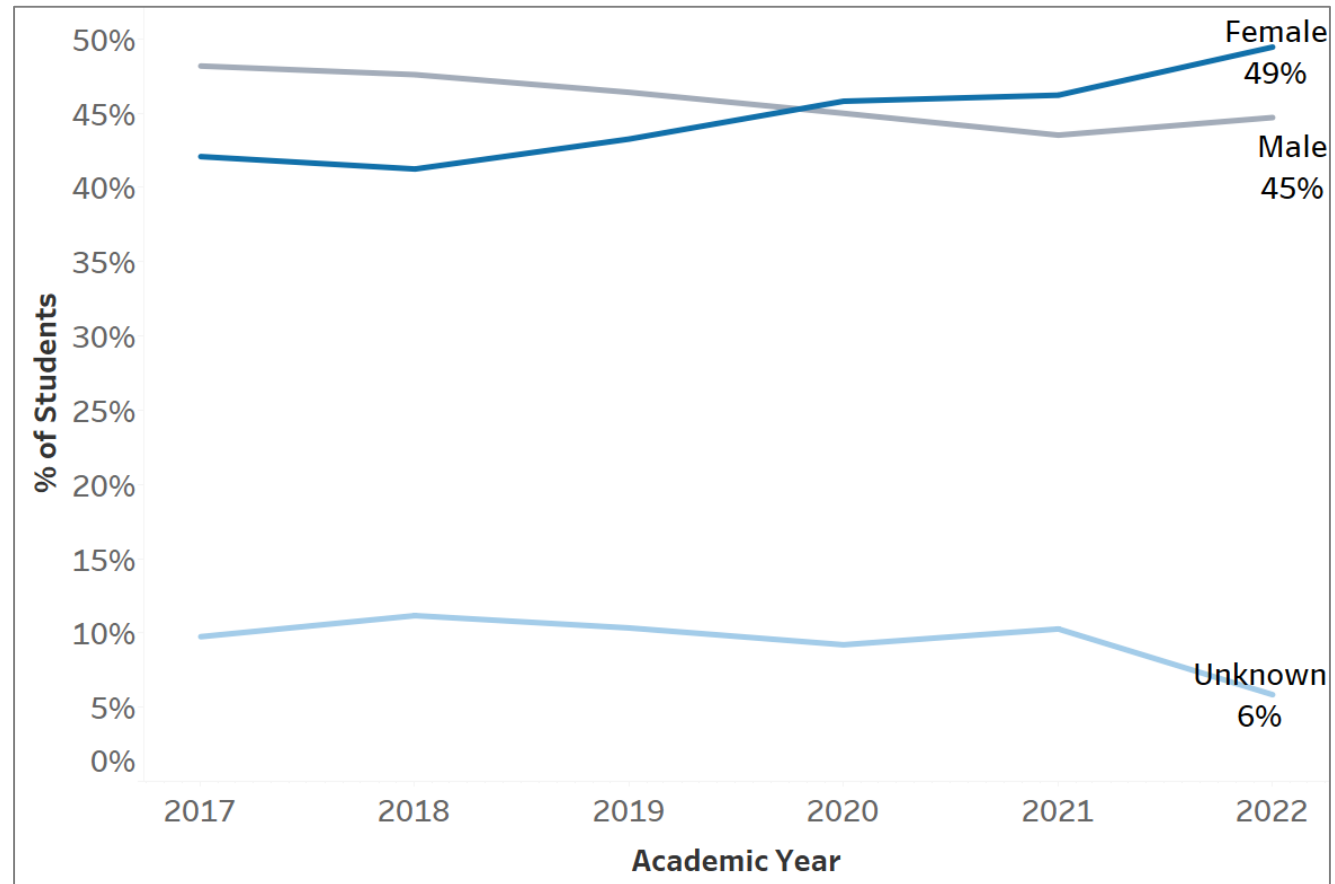


Race & Ethnicity



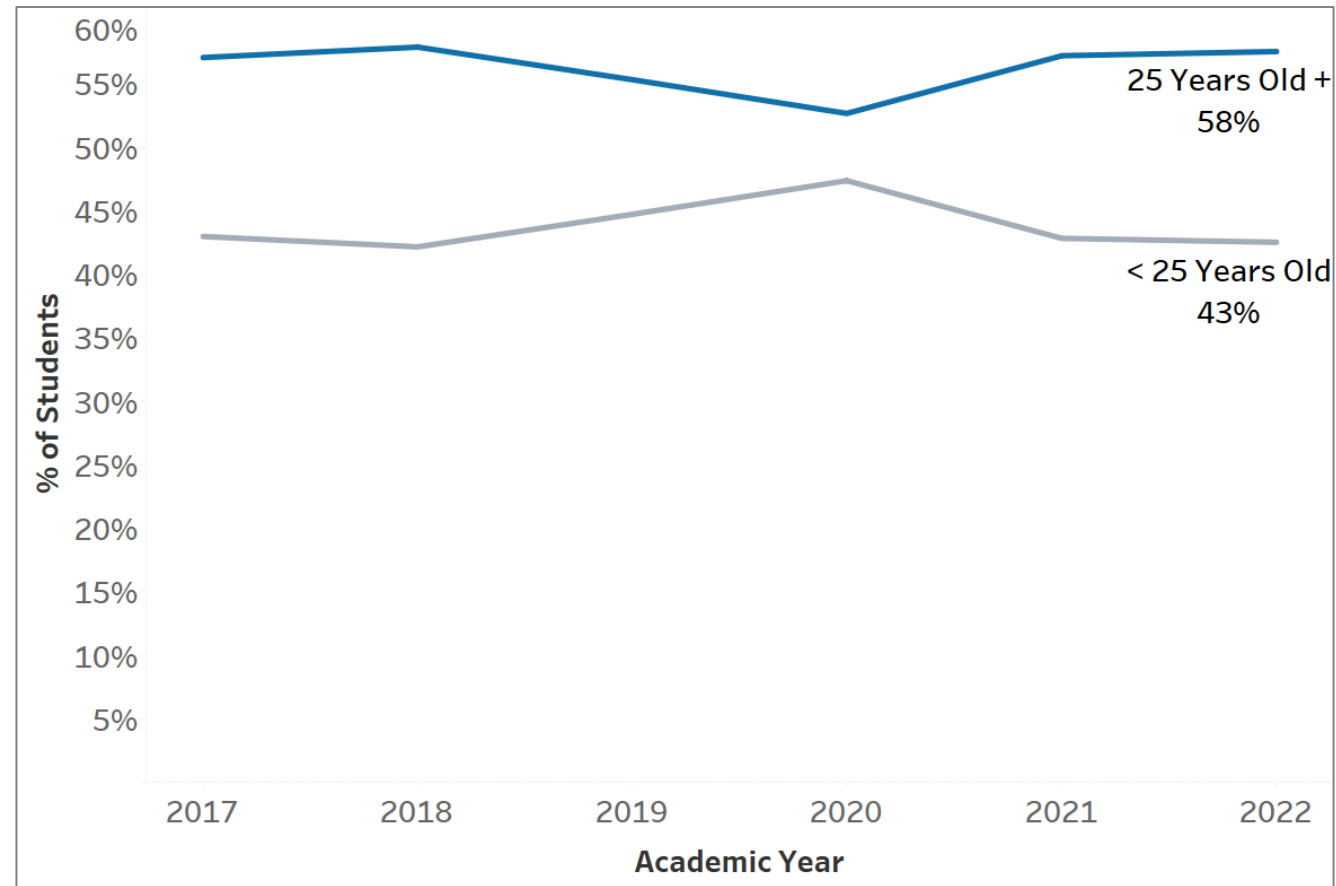


Legal Sex



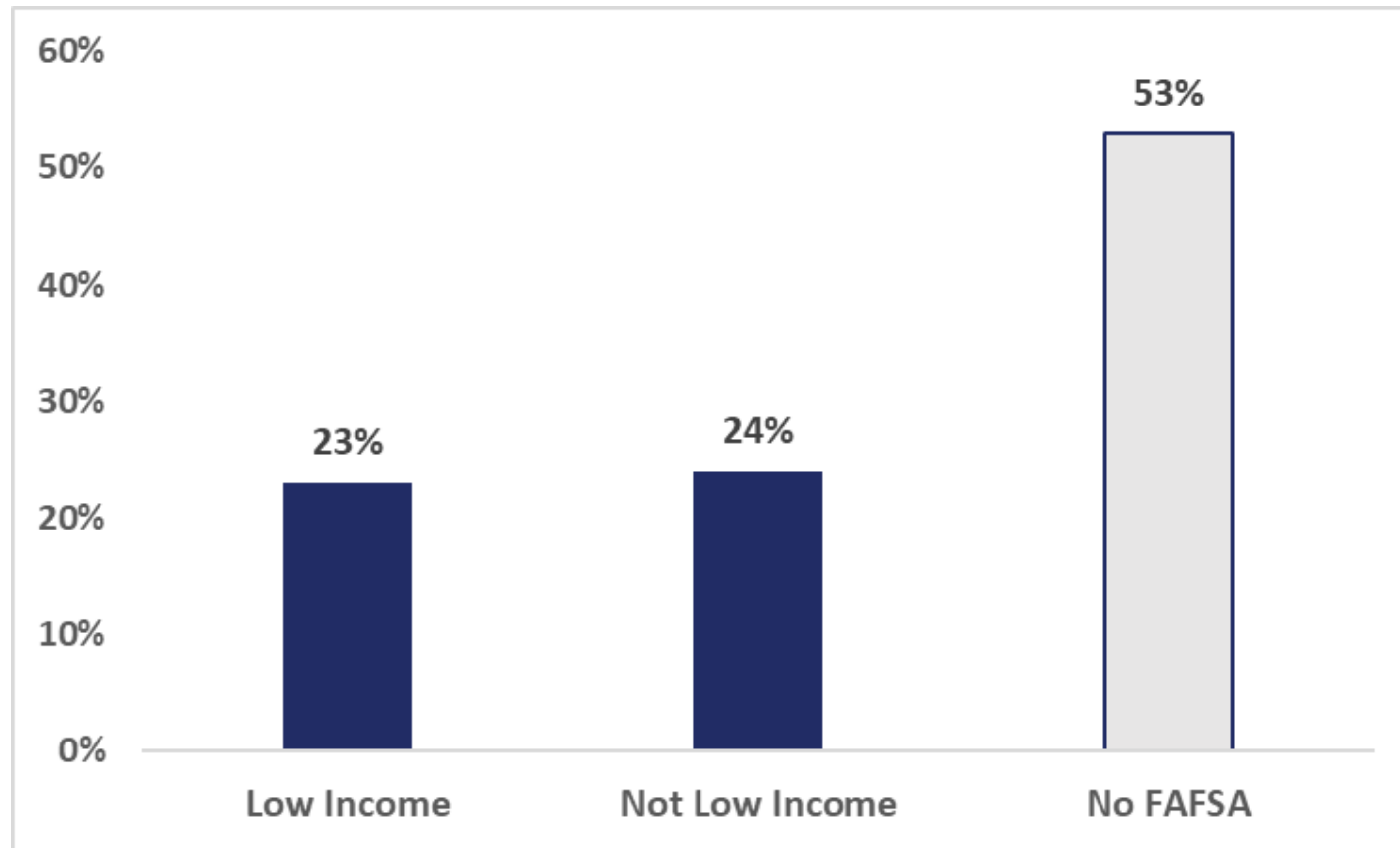


Age Range



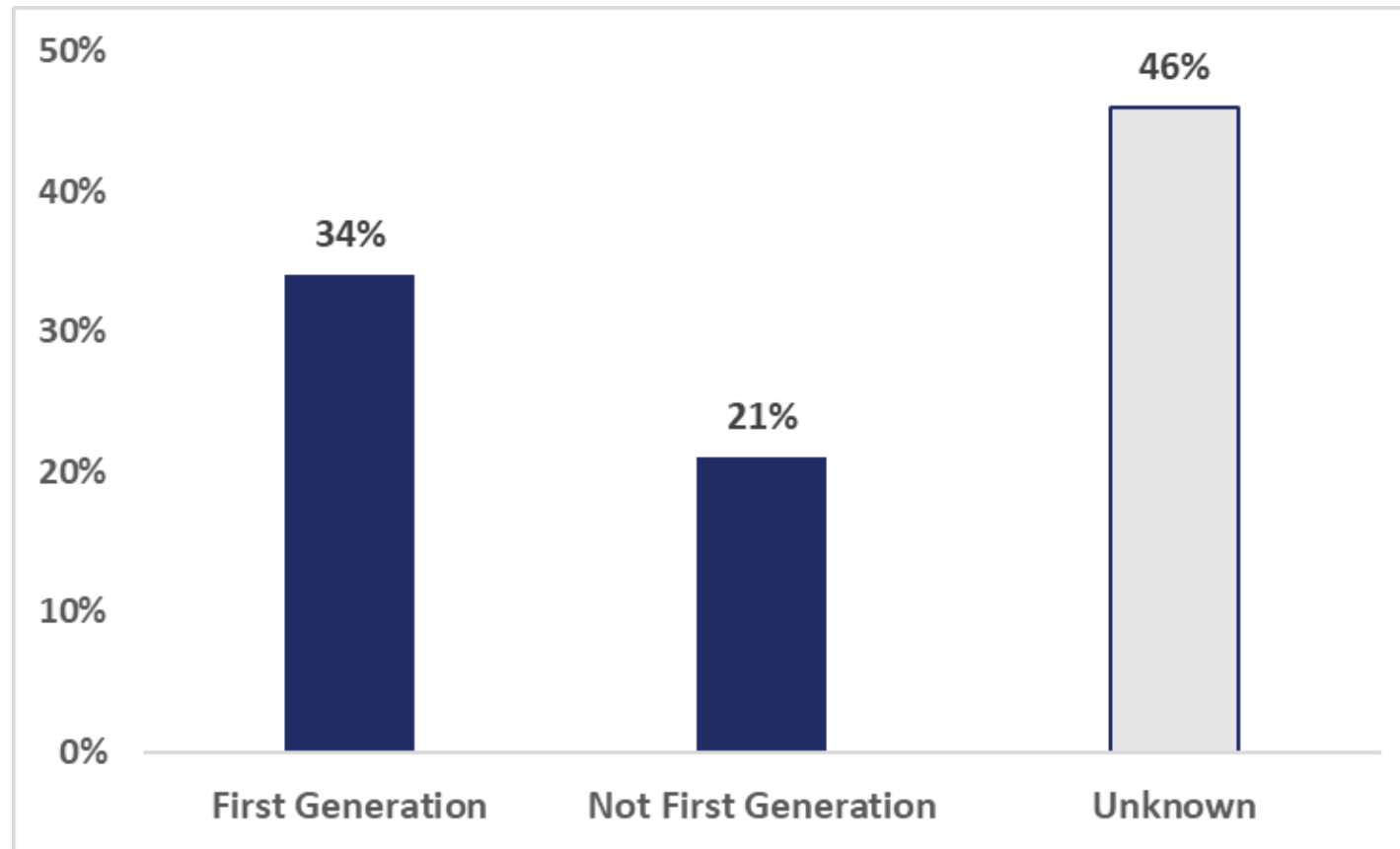


Low Income



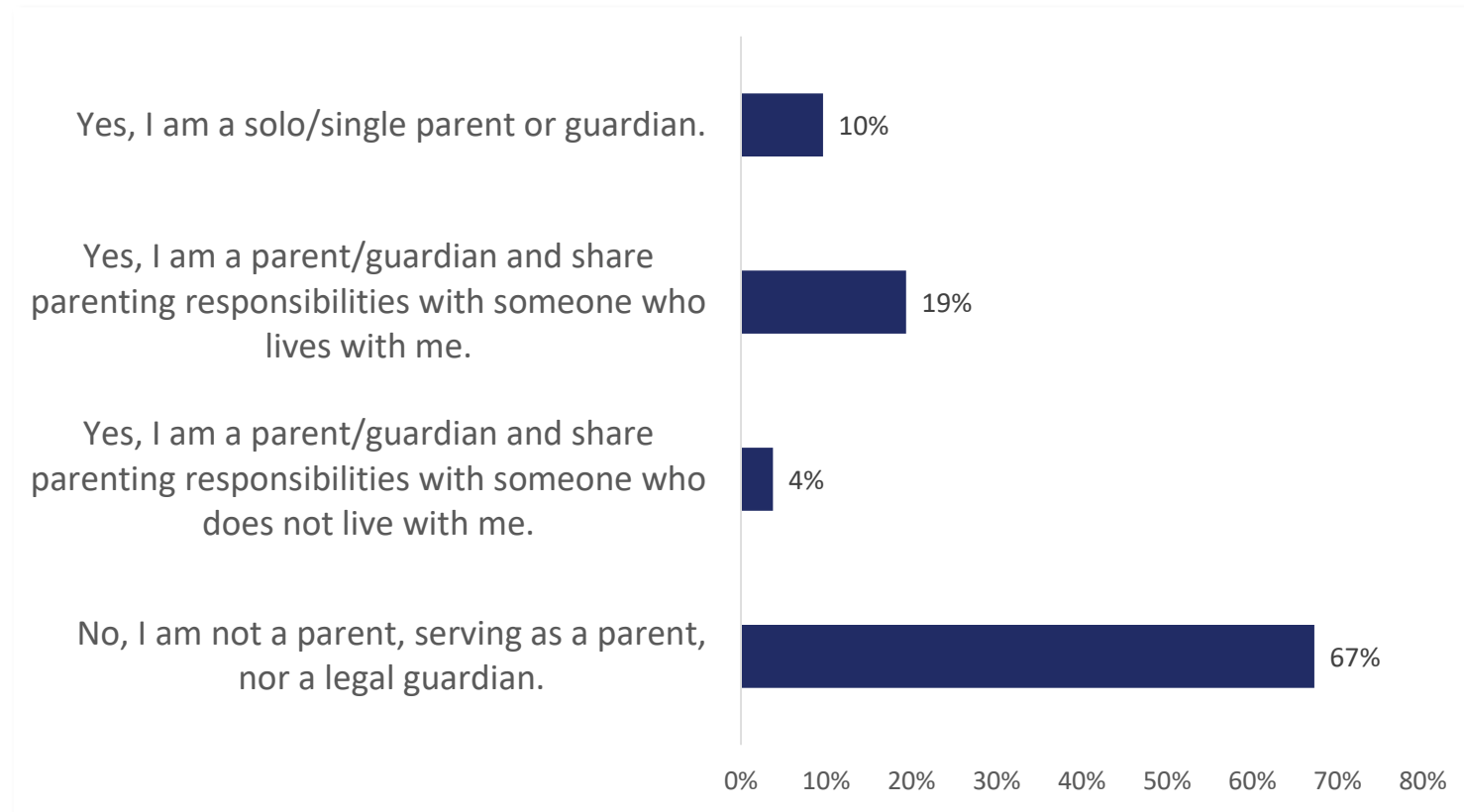


First Generation





Student Parents





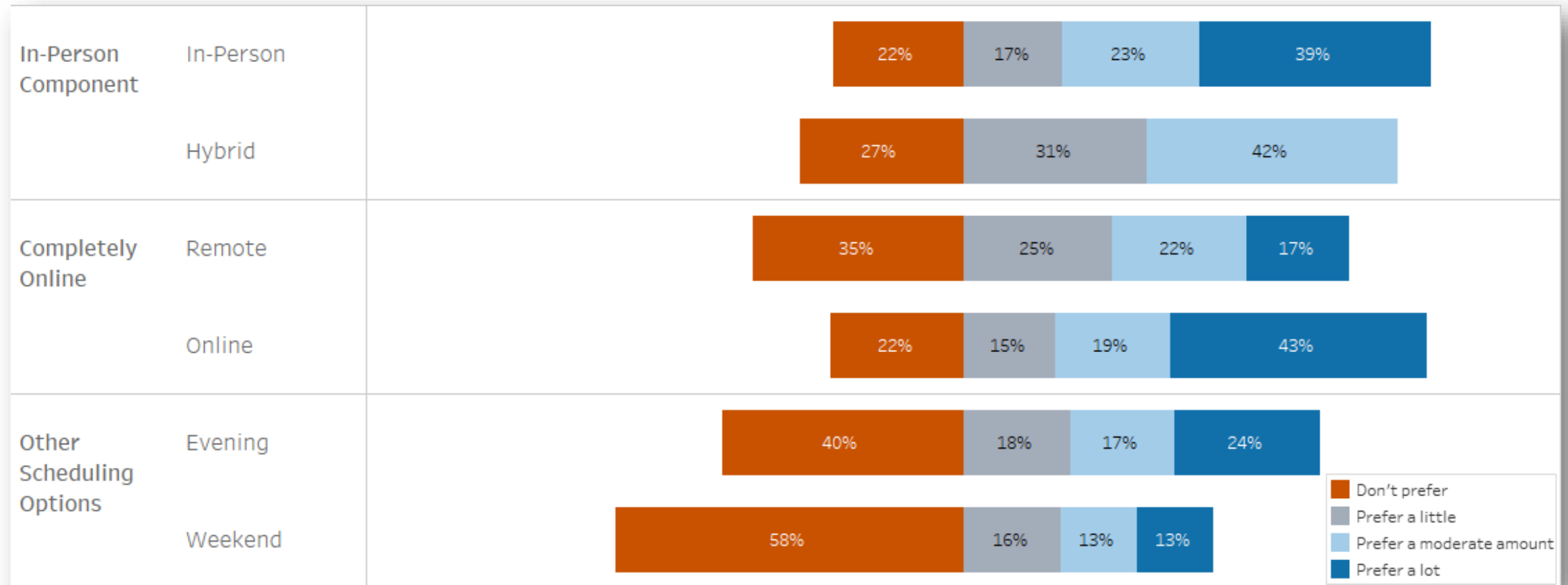
A+



Campus Experience

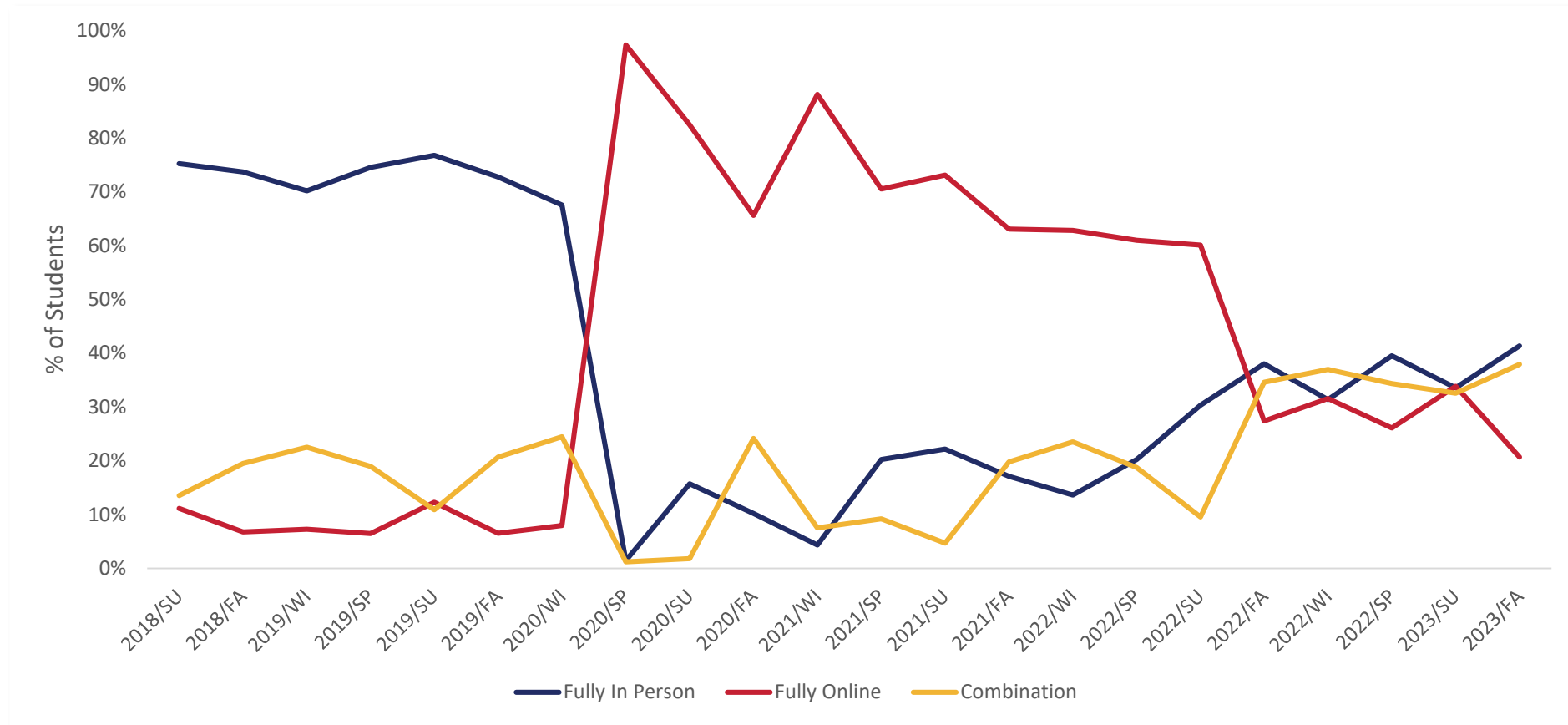


Modality: Student Preferences



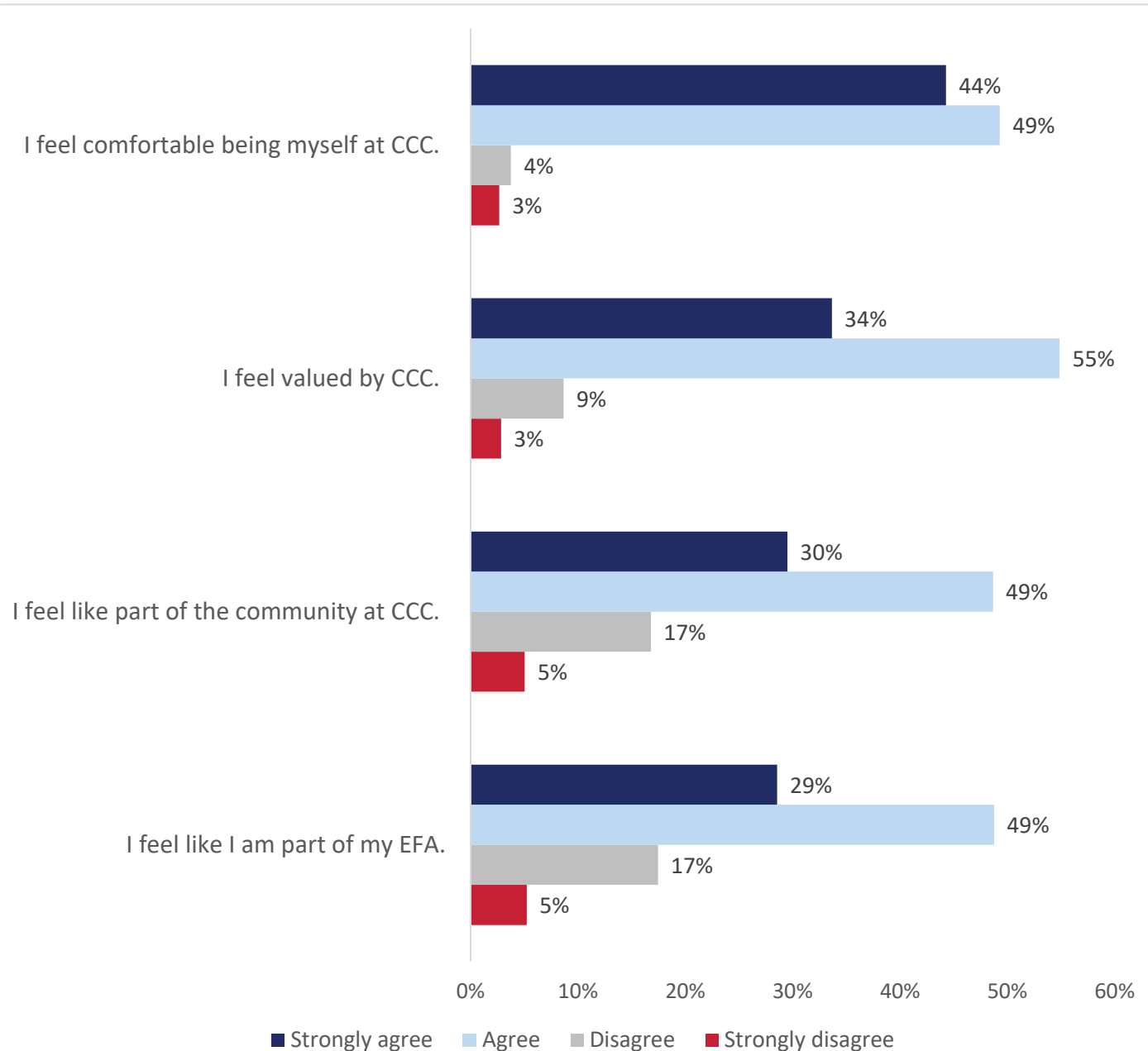


Modality: Enrollment Changes



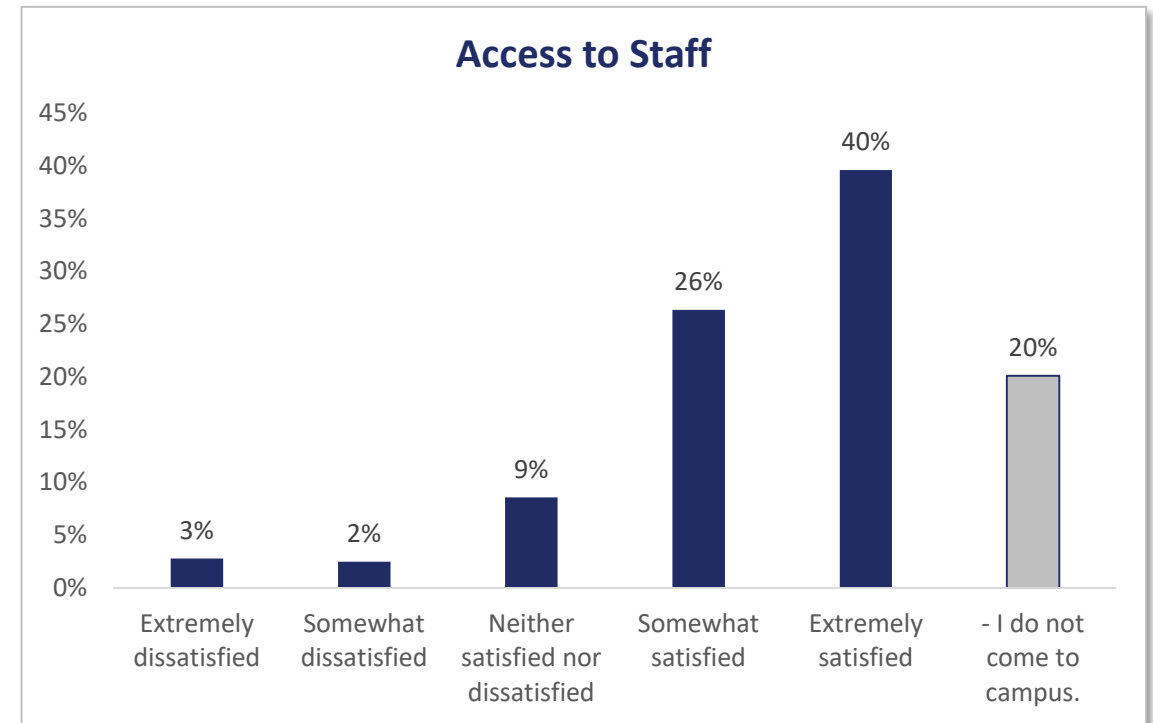
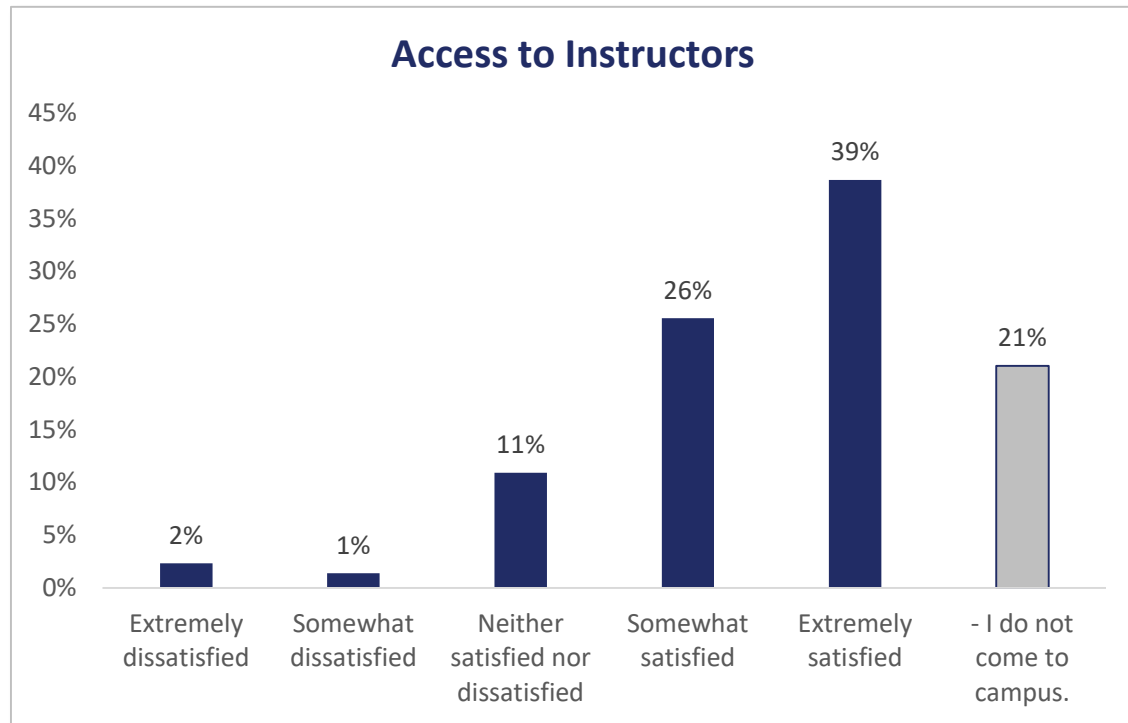


Belonging





Access to Support on Campus

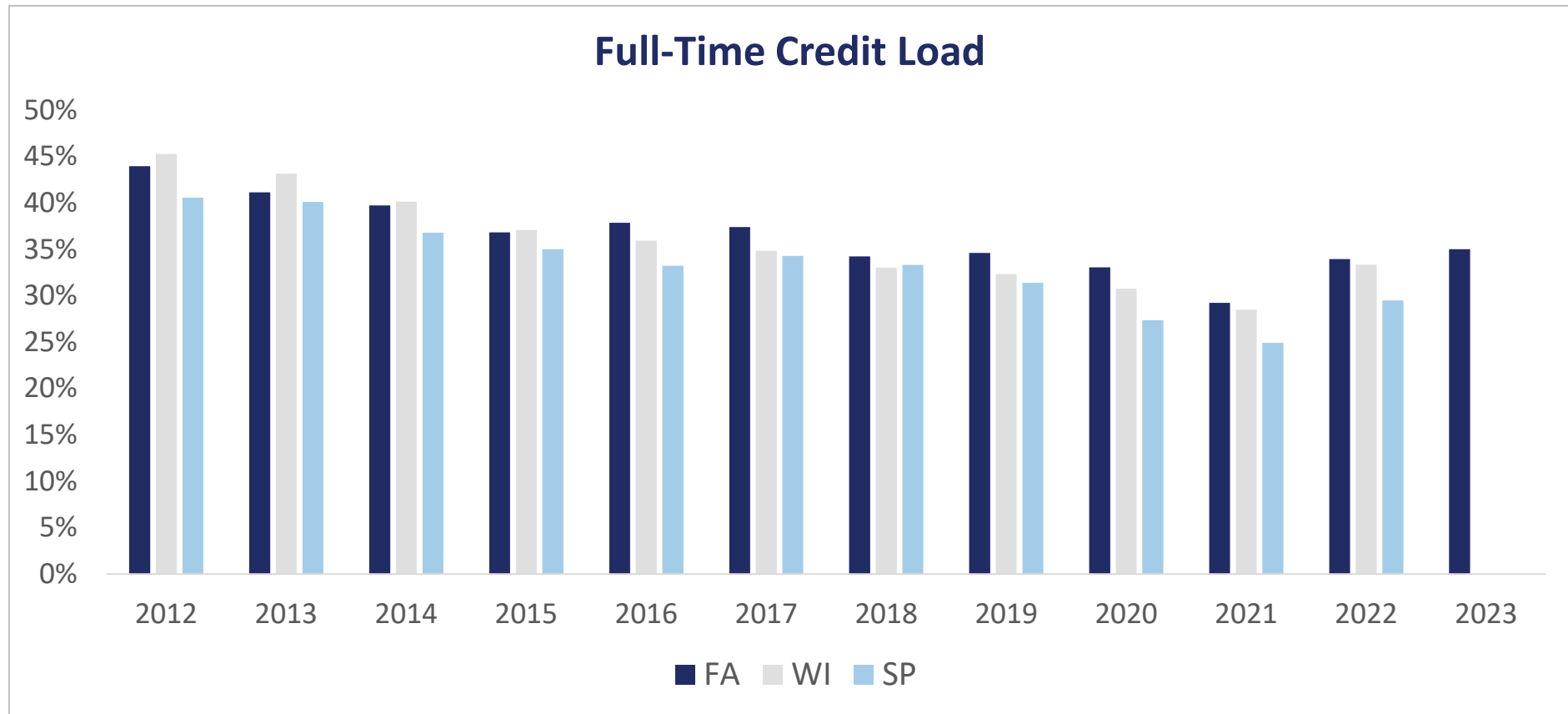




Academic Progression

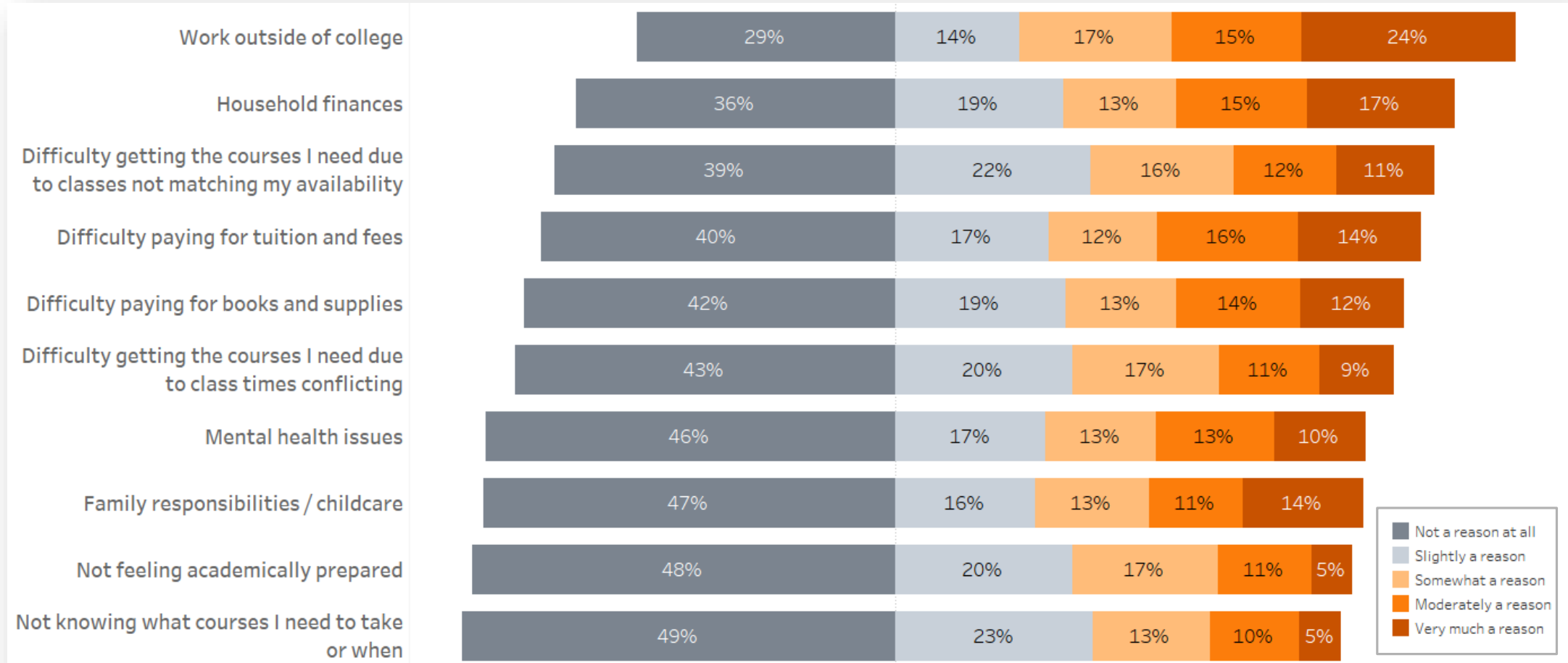


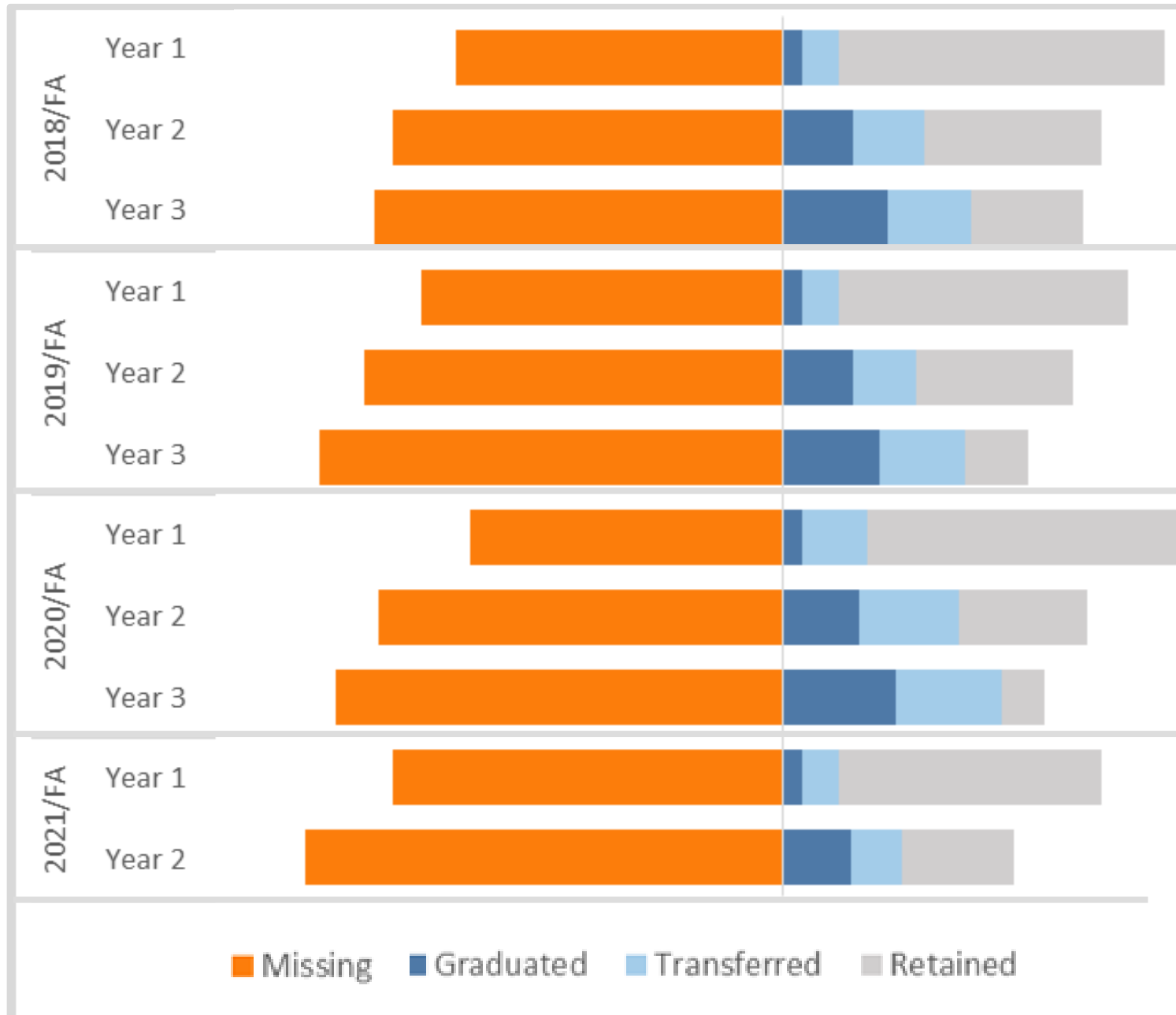
Credit Load





Top Barriers *(Endorsed by 50% of students or more)*





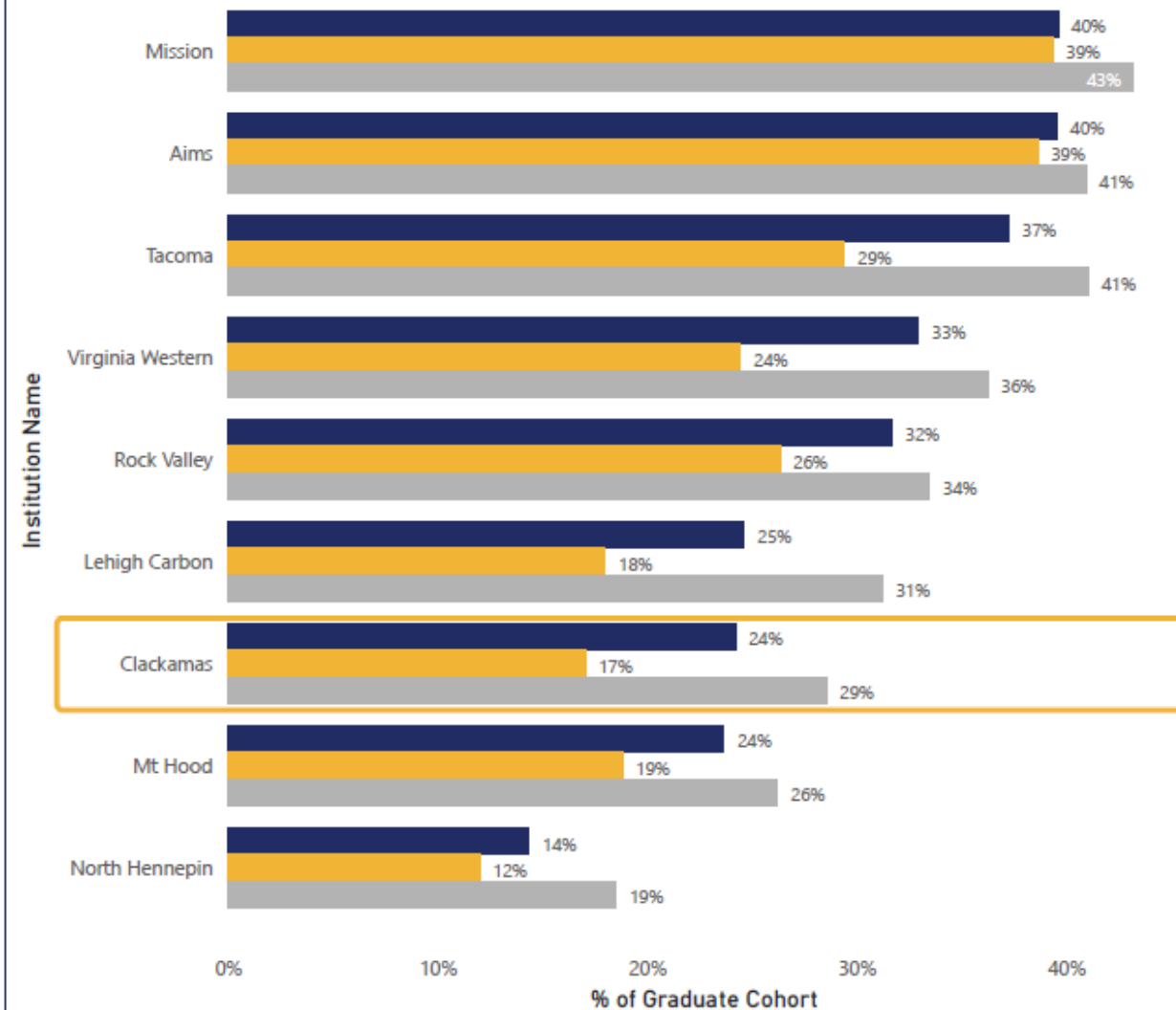
Persistence



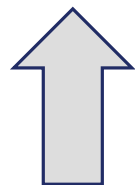
Percent of Graduate Cohort who Completed within 150% of Time

2018 Fall Cohort of Full-Time, First-Time Degree/Certificate-Seeking Students

● % Overall ● % of Students of Color ● % of White Students



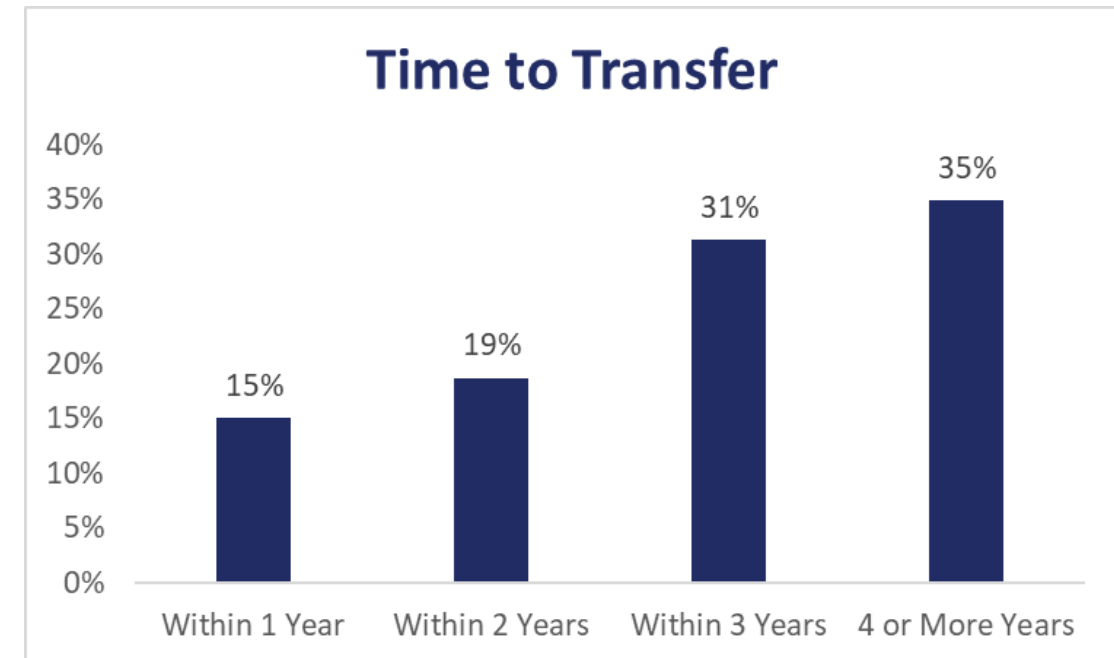
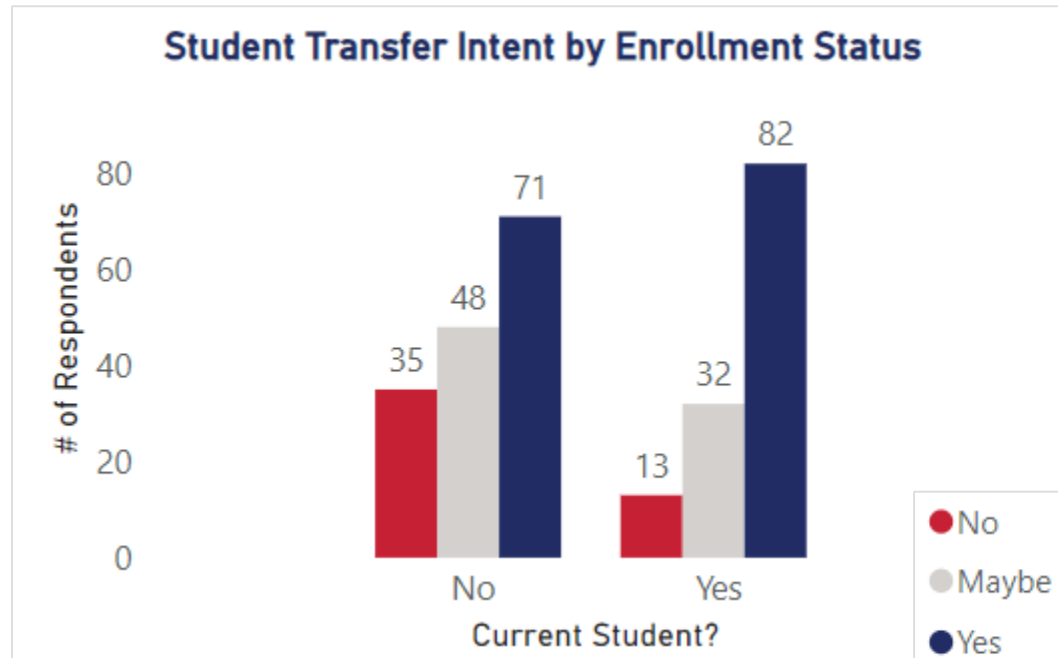
Graduation



After Clackamas

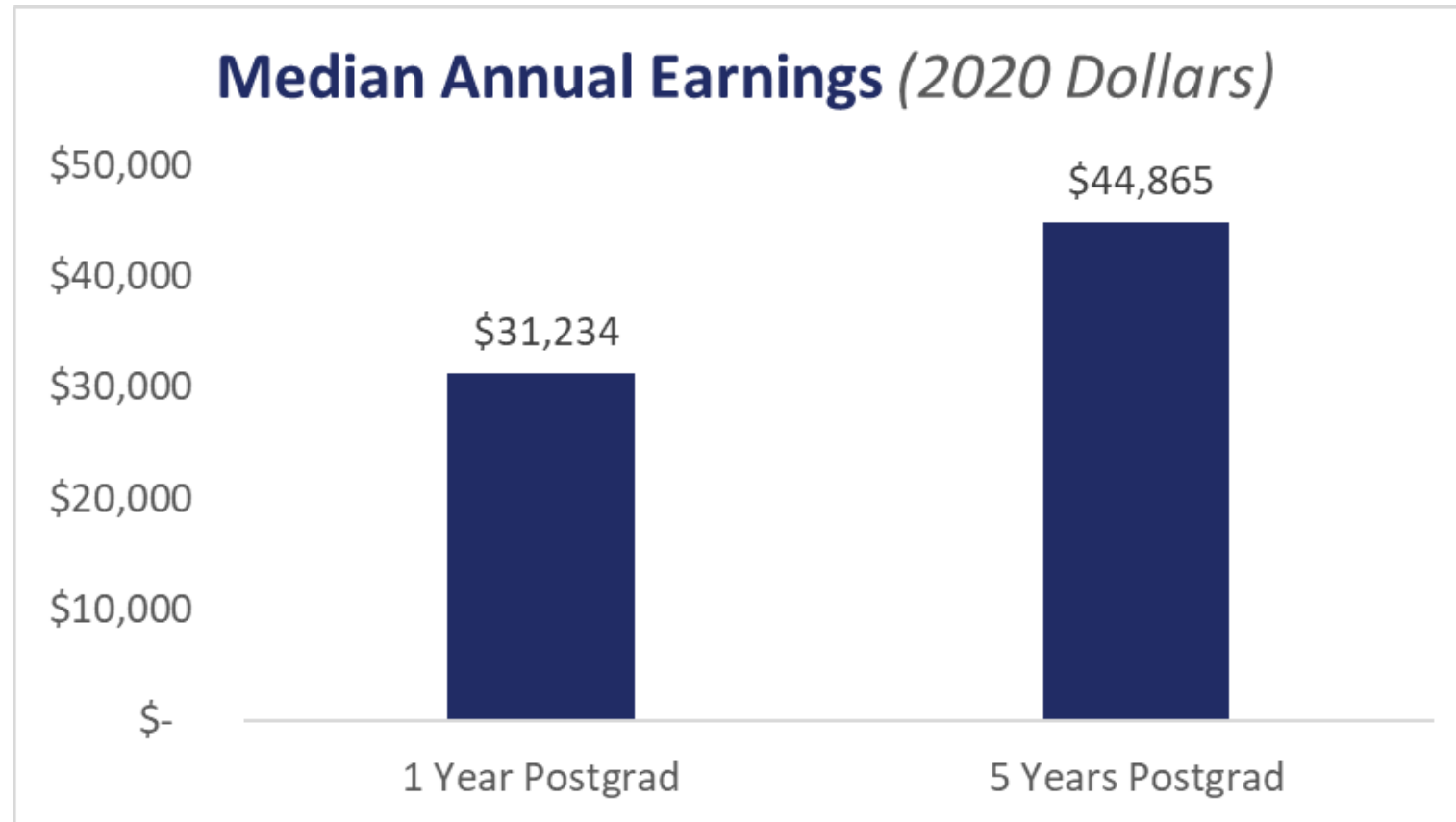


University Transfer





Employment Outcomes



2011-2015 Graduates

Wow, that was rad.

QUESTIONS?

BUDGET COMMITTEE MEETING**AGENDA ITEM VI
BC-2024-04**

CCC Budget Committee – Topic Summary	
Topic:	2024-25 Proposed Budget
Date:	May 15, 2024
Prepared By:	Tim Cook
Division/Department:	President
RECOMMENDATION:	Approval of the Clackamas Community College 2024-25 Budget in the aggregate amount of \$148,536,485; and Approval of the taxes provided for in the approved budget at the rate of \$.5582 per \$1,000 of assessed value for permanent tax rate and in the amount of \$11,574,081 for debt service on general obligation bonds

BACKGROUND

The President/designee is responsible for preparing the Proposed Budget, publishing a "Notice of Budget Committee Meeting" and delivering the budget message. The budget message explains the Proposed Budget and significant changes in the College's financial position.

The responsibility of the Budget Committee is to receive the budget message from the Budget Officer (the President) and to review, revise, and approve the proposed budget document within the provision of applicable state law. The Budget Committee will approve the budget document as submitted by the President or as subsequently revised by the committee. The Committee approves the property tax rate and/or levy amount for all funds that receive property taxes.

(ORS 294.435) The Board of Education is legally responsible for adopting the budget approved by the Budget Committee. The Board may make changes in the approved budget within legal limitations.

RECOMMENDATION**Move approval of:**

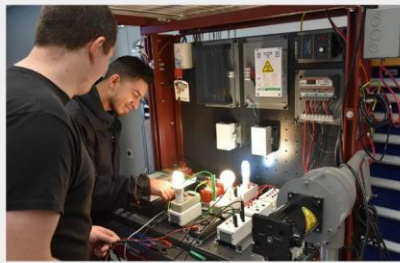
The Clackamas Community College 2024-25 Budget in the aggregate amount of \$148,536,485.

Move approval of:

The taxes provided for in the approved budget at the rate of \$.5582 per \$1,000 of assessed value for permanent tax rate and in the amount of \$11,574,081 for debt service on general obligation bonds.

Proposed Budget 2024-2025

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2024-25 Proposed Budget

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

Clackamas Community College Business Office
19600 Molalla Avenue
Oregon City, Oregon 97045-7998
budget@clackamas.edu

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2024-25 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 19,857 students in the 2022-23 Fiscal Year, with a full-time equivalence of 4,839. The college employs roughly 400 full time and 600 part-time staff.

The College district encompasses all of Clackamas County except the cities of Lake Oswego and Sandy. The estimated population of the College district is roughly 335,000. Geographically, Clackamas County is one of the largest in the state, covering 1,893 square miles.

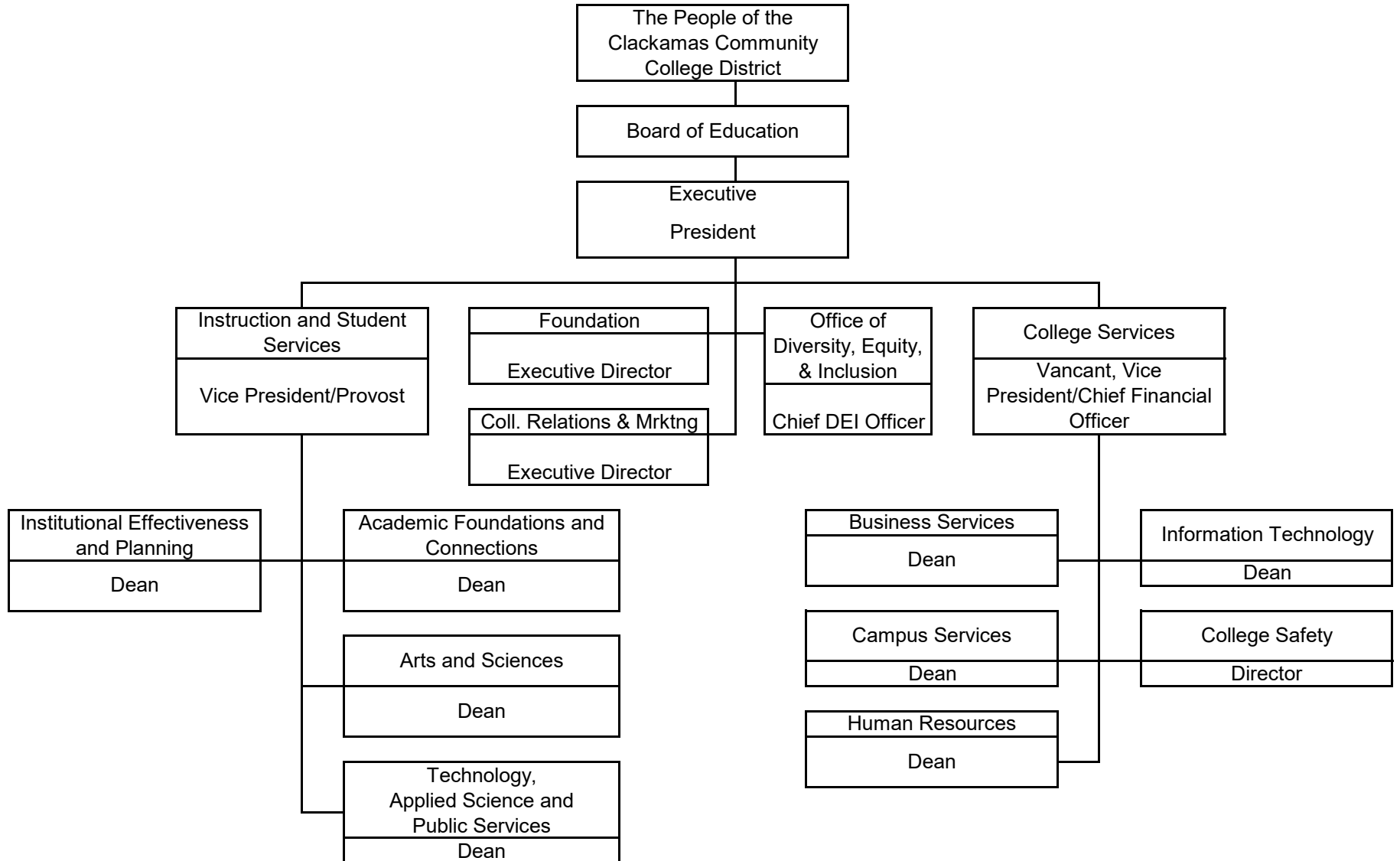
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$833,230 in scholarships for the 2022-23 academic year.

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Committee

<u>Zone</u>	<u>Board of Education Members</u>		<u>Appointed Members</u>	
		<u>Term Expires</u>		<u>Term Expires</u>
Zone 1 Milwaukie Area	Kathy Hyzy Chair	June 30, 2027	David Chitsazan	June 30, 2026
Zone 2 Clackamas & North Clackamas County	Rob Wheeler	June 30, 2025	Michael Morrow	June 30, 2025
Zone 3 Gladstone area	Wade Hathhorn	June 30, 2025	Wade Byers	June 30, 2025
Zone 4 Oregon City area	Josephine Crenshaw	June 30, 2025	Christine Didway	June 30, 2024
Zone 5 West Linn & Wilsonville Area	Aaron Woods	June 30, 2027	Nancy Bush	June 30, 2026
Zone 6 Estacada & East Clackamas County	Jane Reid	June 30, 2025	Jamie Damon	June 30, 2026
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2025	Andrey Chernishov	June 30, 2024

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Organization Chart



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

April 30, 2024

Dear Colleagues:

As part of the 2024-25 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. As the President of Clackamas Community College, I am inspired as our college positively impacts the lives of students, employees, and the community.

It has been four years since the COVID-19 pandemic altered the landscape of our community the education sector, businesses, community events, and individuals all have felt the immediate and long-term impact of this global health crisis. As an institution, we altered the modalities for course offerings to incorporate a hybrid learning environment, leaned into the needs of students to support their pursuit of higher education, and strategically managed the public resources of Clackamas Community College when there was less certainty in state resource allocations. Financially, the Proposed FY 2024-25 Budget for all funds results in an increase of 3.4%, which is reflective of our goal to adhere to principles of working towards operational stability and lower inflationary cost pressures on all College funds. I am also pleased to report that enrollment continues to trend positively and for FY 2023-24 we are hovering at a net percentage increase of 10%, which is better than our forecasted growth rate from this time last fiscal year.

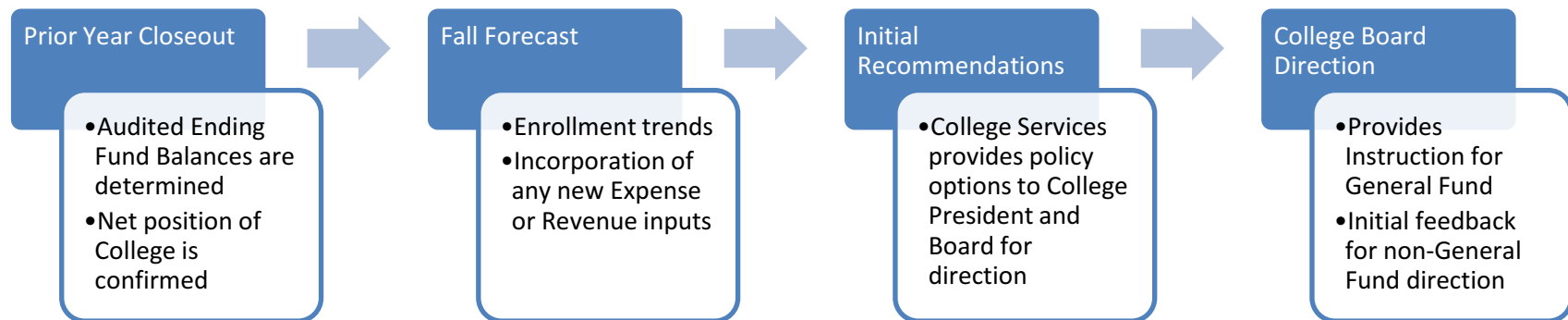
Enrollment is a key input in the operating budget as financial support from the State of Oregon, local property taxes, and tuition are all reliant on positive enrollment trends as these resources support the day-to-day operations of Clackamas Community College. The FY 2024-25 Proposed Budget has been prepared with the expectation that enrollment will continue to recover at a rate of 5% over FY 2023-24 student enrollment. The resources as approved in the State Biennial Budget for FY 2023-25 are combined with the Federal Employee Retention Credit (ERC) funding to provide us with stable resources through FY 2024-25. The current funding levels will support Clackamas Community College to focus on our strategic priorities of excellence in teaching and learning; holistic student support; organizational health; community connections; and diversity, equity, and inclusion.

The College pursued multiple strategies during the pandemic recovery period to lessen the impact on operations and to allow for enrollment to recover and stabilize. During the first three years of the pandemic between FY 2020-21 and FY 2022-23 the College identified over \$2.0 million in reductions in department program expenses for supplies and operations and we incorporated revenue increases from tuition, outside grants, and increased state shared funding sources. In FY 2023-24 we recognized a strategic opportunity to leverage additional time for financial recovery to occur when the College received ERC funds. The ERC funds provide time over three fiscal years to work through strategies for increasing funding in support of college operations and conversely, to identify reductions that mitigate impact to our core operations in the event resources to do materialize.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

Budget Process for FY 2024-25

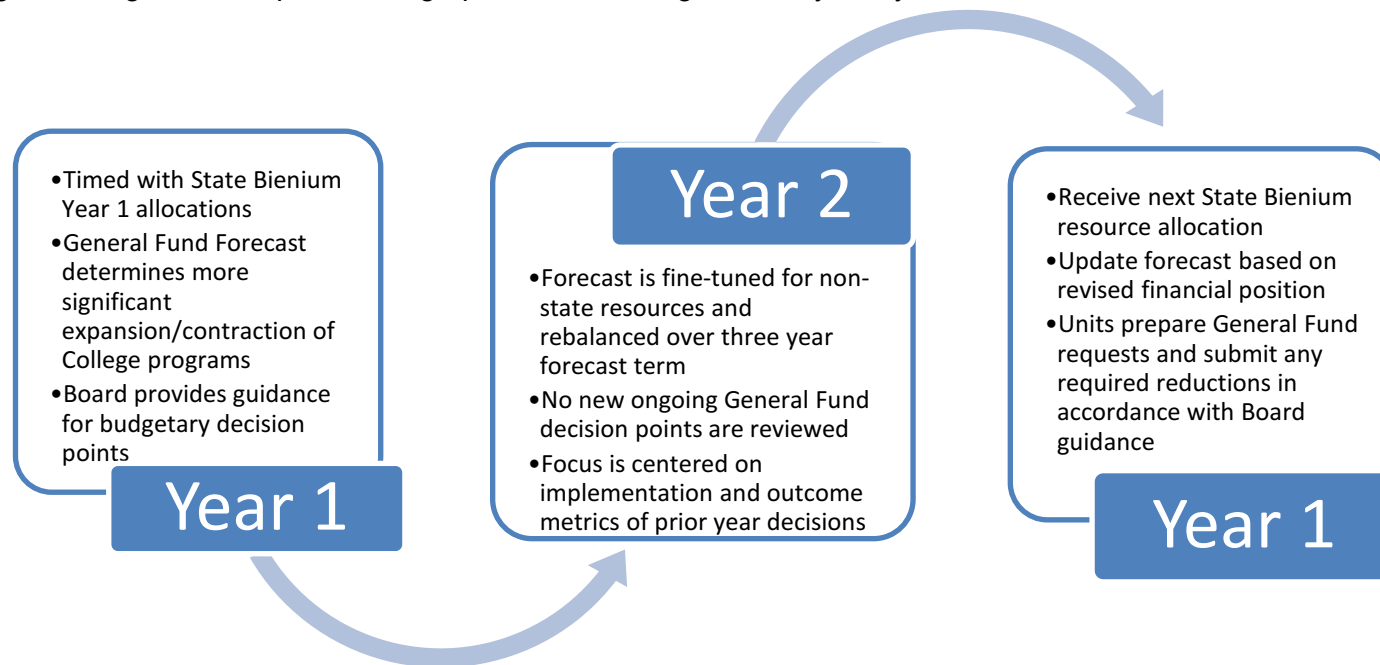
The development of the annual budget for Clackamas Community College begins in the fall of the current fiscal year with the forecast presentation to the Board of Education. The College provides a forecast for enrollment estimates, resources, and expenses over the next three years. As with the prior budgets in a post-pandemic economy, there is continued impact on the college financial position due to the reduced number of Full-time Equivalent (FTE) students. The State of Oregon issued its FY 2023-25 Biennial Budget which included an increase in resources from the State, however this additional funding source is not sufficient to balance current operating expenses without reliance on the final year of one-time federal funds. The Board of Education provided guidance for development of the FY 2024-25 Budget to be a stability budget, meaning neither expansion nor contraction of services to maximize time for enrollment stabilization in advance of the next state biennium. The graphic below illustrates the planning phase of the budget process for FY 2024-25:



Departments have provided their Unit Plans in Fall 2023, their current service level operating budgets, and documentation for resources to cover contractual increases for inclusion in the FY 2024-25 Budget. Due to an unforeseen and unplanned allocation from the State of Oregon, there was an additional amount of \$700,000 in one-time General Fund resources available for allocation in FY 2024-25. This amount is less than 1% of the General Fund operating revenues and it does provide resources to support one-time expenditures before the next biennium. Proposals from Unit Plans, and other urgent and unforeseen one-time needs were narrowed for review of the Budget Advisory Group and the Executive Team.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

The guidance received from the Board of Education sets in motion a proposal to conduct the annual budget process for future years to have a two-year cadence. The result is a more intensive financial year tied to the timing of decisions from the State of Oregon biennial budget, which would be followed by a year dedicated to implementation and evaluation of results in advance of the next biennial budget. The figure below provides a graphic for the timing of a two-year cycle.



Changes for FY 2024-25 Proposed Budget & General Fund Increases

The underlying revenue and expenditure picture shows ongoing revenue continues to recover, but the General Fund ongoing resources are outpaced by increased, ongoing expenses for the 2024-25 fiscal year and going forward in the forecast. The College total all-funds Proposed Budget for FY 2024-25 is \$148.5 million, which is an increase of 3.4% as compared to the FY 2023-24 Adopted Budget. There are 398.8 FTE Staff positions across all funds in the FY 2024-25 Proposed Budget.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

The FY 2024-25 Proposed General Fund Operating Budget is \$68.8 million. In the winter of FY 2023-24, the Higher Education Coordinating Commission (HECC) provided additional information to the community colleges in Oregon with updated allocations of state resources. The updated allocation for Clackamas Community College included additional funds beyond the fall forecast, resulting in a one-time available discretionary resource. The following is a summary of just over \$650,000 in allocations of one-time resources in the Proposed Budget:

- Replacement of the Virtual Desktop and other high-need computer labs
- Extension of the pilot program for one year to continue supporting new student mentors
- Extension of two Title III Navigator positions
- Extension of one Career Navigator position
- Temporary increase of counseling hours of service to match current usage and demand levels
- Extension of a limited-term position supporting front desk functions in the Human Resources department
- One-year funds for CrowdStrike end-point cyber protection for college devices
- Extension of resource supporting the Ease Learning Helpdesk as grant resources have expired
- Pilot transcript transfer evaluation software

Tuition and General Fees for FY 2024-25. The Board of Education approved an increase for in-state and out-of-state tuition consistent with the forecast growth of 4% for FY 2024-25. All general fees remain consistent with the current year:

- An increase of \$5 per credit hour – from \$121 to \$126 per credit hour for in-state tuition.

There are no changes to student fees for fiscal year 2024-25 and the fees will remain at FY 2023-24 levels:

- General Student Fee: \$6.50 per credit hour
- Student Technology Fee: \$6.50 per credit hour
- College Service Fee: No change at \$30 per term

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

Focus on Enrollment for the Future

Strategies to increase student recruitment and retention have been prioritized throughout the last four years during the pandemic and the recovery period. Clackamas Community College launched its first Strategic Enrollment Management (SEM) plan, aligning efforts with CCC's strategic priorities.

The admission efforts at Clackamas Community College are multifaceted, ever adapting to the current context, and calibrated to reach key audiences. Many students who do not persist in community college indicate it is due to non-academic circumstances. The primary categories cited by students in our annual student survey include financial barriers, dependent or other family-care obligations, and affordability for basic needs or living expenses. In recognition of the defined need, the college provides the following: emergency grants; a well-stocked food pantry; holistic support services in both remote and face-to-face modalities; a no-cost lending library; affordable textbooks through the bookstore and open educational resources; and, utilizing grant resources, a state-funded benefits navigator to connect students to social services and resources. In FY 2023-24 the College entered a partnership with Clackamas Volunteers in Medicine and we are now operating a free medical clinic located on the Oregon City campus to provide free services to students. Specific to issues of dependent care, the College opened a drop-in childcare center for students to have access to supervised care while they are on campus. These efforts are examples of the student-centered initiatives that the College has recently taken to provide the assistance needed to students so they can remain enrolled and focused on obtaining their educational objectives.

Employees across the College participate in the following outreach activities to support enrollment: conduct focused phone and email campaigns to students who do not enroll for a subsequent term, develop and refine opportunities to encourage a streamlined registration process, develop showcases to attract prospective students, and create space for advisors and navigators to connect with students in both onsite and remote classes to encourage registration and remind students of resources to support their education planning.

In the fall of 2023, the college surveyed students on their preferred method of taking classes as there has been sustained interest in remote learning options. The expanded modalities for instruction support students in continuing their education at CCC. We anticipate continued refinements and adjustments related to the delivery of our curriculum and services based on what meets the objectives of the program and how our students can access their instructors and coursework.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Message

Conclusion

Clackamas Community College has a long history of strong financial management, and the College has taken pro-active actions to while enrollment and other resources stabilize. As we move towards a two-year budget development cycle, we look forward to utilizing the designated time and space for program evaluation and coupling our internal efforts with the collaborative approach to highlight the value and impact that community college brings to the State of Oregon. It is the combination of short-term and long-term strategies where CCC is unique in that we have the time and resources to assess our financial landscape, programmatic outputs, and determine in a wholistic way how to best deliver services in a resource constrained environment. There are two fiscal years remaining before the one-time federal funds expire and we are moving forward with our planning efforts to meet this deadline for a re-based balanced budget. I am confident that the ingenuity, and dedication of our Clackamas Community College team and community partners will support our collective effort to meet our financial challenges and deliver quality education and experiences for our students.

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

Dr. Tim Cook

College President

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget in Total

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 42,741,262	\$ 38,139,210	\$ 34,727,263	Beginning fund balance	\$ 33,523,333	\$ -	\$ -
			State revenue			
19,806,383	19,227,943	20,388,653	State community college support	23,753,592	-	-
2,449,753	3,381,443	2,250,000	State grants and contracts	3,275,000	-	-
2,695,196	3,394,664	1,500,000	State student financial aid	2,600,000	-	-
			Local revenue			
28,940,374	34,500,696	35,417,123	Property taxes	37,448,404	-	-
11,678,724	12,895,185	14,257,580	Tuition	16,281,479	-	-
4,977,780	5,223,455	4,939,000	Fees	5,274,447	-	-
169,231	251,189	290,000	Sales of goods and services	290,000	-	-
1,175,661	2,079,086	1,934,130	Local grants and contracts	1,969,285	-	-
901,112	1,257,530	1,200,000	Local student financial aid	1,400,000	-	-
7,137,234	9,201,456	8,532,861	Other local revenue	8,502,313	-	-
			Federal revenue			
7,798,180	3,891,818	10,000,000	Federal grants and contracts	5,000,000	-	-
9,369,874	5,773,364	5,925,916	Federal student financial aid	7,579,240	-	-
2,984,520	6,943,518	21,711	Other federal revenue	24,392	-	-
100,117,513	108,021,347	106,656,974	Total revenue	113,398,152	-	-
			Other sources			
1,915,600	2,453,000	2,250,000	Transfers in	1,600,000	-	-
521,866	11,545	10,000	Sale of fixed assets	15,000	-	-
58,944,770	-	-	Proceeds from long-term debt	-	-	-
61,382,236	2,464,545	2,260,000	Total other sources	1,615,000	-	-
\$ 204,241,011	\$ 148,625,102	\$ 143,644,237	Total resources	\$ 148,536,485	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 38,858,244	\$ 42,064,176	\$ 48,412,576	Wages and salaries	\$ 49,730,535	\$ -	\$ -
18,906,837	20,335,336	23,744,758	Payroll taxes and benefits	24,228,278	-	-
240,576	209,116	250,000	Retiree stipend	250,000	-	-
58,005,657	62,608,628	72,407,334	Total personnel services	74,208,813	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget in Total

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Materials and services			
2,959,239	2,765,672	3,624,517	Supplies	3,395,035	-	-
382,476	479,393	608,051	Travel	564,366	-	-
317,079	311,503	624,000	Training and staff development	539,746	-	-
372,653	368,049	364,433	Publicity and public relations	371,842	-	-
99,358	142,532	333,311	Printing and publications	287,649	-	-
2,098,733	2,250,996	3,656,593	Repair and maintenance	4,277,806	-	-
1,503,539	1,767,774	1,902,922	Utilities	2,103,671	-	-
545,510	595,783	620,927	Fees and dues	585,099	-	-
611,625	624,596	770,000	Insurance	835,000	-	-
2,860,524	3,164,927	3,405,199	Professional services	3,617,615	-	-
59,260	85,801	125,000	Cost of goods sold	385,000	-	-
16,371,273	11,471,787	12,493,757	Student/Institutional financial aid	12,950,743	-	-
1,062,001	1,085,633	1,000,000	WIA payments for student expenses	1,500,000	-	-
651,950	1,243,695	950,093	Other materials and services	1,518,565	-	-
29,895,220	26,358,141	30,478,803	Total materials and services	32,932,137	-	-
			Capital outlay			
316,119	528,154	1,505,000	Vehicles and equipment	1,230,000	-	-
44,628	52,916	97,500	Library collection	100,000	-	-
3,598,477	2,869,653	3,100,000	Buildings and infrastructure	1,500,000	-	-
1,800,000	-	-	Land	-	-	-
5,759,224	3,450,723	4,702,500	Total capital outlay	2,830,000	-	-
			Debt service			
7,980,000	10,970,685	12,088,253	Principal	13,510,856	-	-
4,802,401	5,032,995	5,020,626	Interest	4,298,693	-	-
12,782,401	16,003,680	17,108,879	Total debt service	17,809,549	-	-
106,442,502	108,421,172	124,697,516	Total expenditures	127,780,499	-	-
			Other uses			
1,915,600	2,453,000	2,250,000	Transfers out	1,600,000	-	-
-	-	16,496,721	Contingency	16,641,372	-	-
38,139,211	37,750,060	200,000	Ending fund balance	2,514,614	-	-
97,798,509	40,203,060	18,946,721	Total other uses	20,755,986	-	-
\$ 204,241,011	\$ 148,624,232	\$ 143,644,237	Total requirements	\$ 148,536,485	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2024-25 Budget
RESOURCES						
Beginning fund balance	\$ 15,418,000	\$ 10,328,968	\$ 3,236,121	\$ 3,926,091	\$ 614,153	\$ 33,523,333
State revenue						
State community college support	23,753,592	-	-	-	-	23,753,592
State grants and contracts	175,000	3,100,000	-	-	-	3,275,000
State student financial aid	-	2,600,000	-	-	-	2,600,000
Local revenue						
Property taxes	25,874,323	-	11,574,081	-	-	37,448,404
Tuition	16,281,479	-	-	-	-	16,281,479
Fees	1,340,211	3,852,236	-	-	82,000	5,274,447
Sales of goods and services	-	15,000	-	-	275,000	290,000
Local grants and contracts	531,148	938,137	-	-	500,000	1,969,285
Local student financial aid	-	1,400,000	-	-	-	1,400,000
Other local revenue	903,352	1,935,000	5,513,961	-	150,000	8,502,313
Federal revenue						
Federal grants and contracts	-	5,000,000	-	-	-	5,000,000
Federal student financial aid	-	7,579,240	-	-	-	7,579,240
Other federal revenue	-	24,392	-	-	-	24,392
Total revenue	68,859,105	26,444,005	17,088,042	-	1,007,000	113,398,152
Other sources						
Transfers in	-	1,050,000	-	550,000	-	1,600,000
Sale of fixed assets	15,000	-	-	-	-	15,000
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	15,000	1,050,000	-	550,000	-	1,615,000
Total resources	\$ 84,292,105	\$ 37,822,973	\$ 20,324,163	\$ 4,476,091	\$ 1,621,153	\$ 148,536,485

REQUIREMENTS

Expenditures

Personnel services

Wages and salaries	\$ 42,380,247	\$ 6,707,771	\$ -	\$ -	\$ 642,517	\$ 49,730,535
Payroll taxes and benefits	20,536,521	3,504,491	-	-	187,266	24,228,278
Retiree stipend	-	250,000	-	-	-	250,000
Total personnel services	62,916,768	10,462,262	-	-	829,783	74,208,813

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2024-25 Budget
Materials and services						
Supplies	937,853	1,544,680	-	865,910	46,592	3,395,035
Travel	234,216	279,950	-	-	50,200	564,366
Training and staff development	429,746	104,000	-	-	6,000	539,746
Publicity and public relations	356,441	12,151	-	-	3,250	371,842
Printing and publications	230,276	50,173	-	-	7,200	287,649
Repair and maintenance	2,731,943	979,863	-	495,000	71,000	4,277,806
Utilities	2,097,009	5,700	-	-	962	2,103,671
Fees and dues	514,499	63,000	-	-	7,600	585,099
Insurance	790,000	45,000	-	-	-	835,000
Professional services	1,794,960	903,105	-	900,000	19,550	3,617,615
Cost of goods sold	-	85,000	-	-	300,000	385,000
Student/Institutional financial aid	22,528	12,928,215	-	-	-	12,950,743
WIA payments for student expenses	-	1,500,000	-	-	-	1,500,000
Other materials and services	553,712	944,653	-	20,000	200	1,518,565
Total materials and services	10,693,183	19,445,490	-	2,280,910	512,554	32,932,137
Capital outlay						
Vehicles and equipment	-	400,000	-	780,000	50,000	1,230,000
Library collection	80,000	20,000	-	-	-	100,000
Buildings and infrastructure	-	600,000	-	900,000	-	1,500,000
Total capital outlay	80,000	1,020,000	-	1,680,000	50,000	2,830,000
Debt service						
Principal	-	-	13,510,856	-	-	13,510,856
Interest	-	-	4,298,693	-	-	4,298,693
Total debt service	-	-	17,809,549	-	-	17,809,549
Total expenditures	73,689,951	30,927,752	17,809,549	3,960,910	1,392,337	127,780,499
Other uses						
Transfers out	1,600,000	-	-	-	-	1,600,000
Contingency	9,002,154	6,895,221	-	515,181	228,816	16,641,372
Ending fund balance	-	-	2,514,614	-	-	2,514,614
Total other uses	10,602,154	6,895,221	2,514,614	515,181	228,816	20,755,986
Total requirements	\$ 84,292,105	\$ 37,822,973	\$ 20,324,163	\$ 4,476,091	\$ 1,621,153	\$ 148,536,485

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Appropriations

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

	Personnel Services	Materials and Services *	Capital Outlay	Debt Service	Transfers Out
General Fund	\$ 62,916,768	\$ 10,693,183	\$ 80,000	\$ -	\$ 1,600,000
Special Revenue Funds					
Unrestricted operations	2,526,950	1,254,788	50,000	-	-
Student technology & general student fees	728,849	833,134	-	-	-
Externally restricted	6,179,623	16,224,931	370,000	-	-
Reserve funds	1,026,840	1,132,637	600,000	-	-
Debt Service Fund	-	-	-	17,809,549	-
Capital Projects Funds					
Restricted	-	-	-	-	-
Unrestricted	-	2,280,910	1,680,000	-	-
Proprietary Funds					
Enterprise funds	717,988	370,554	-	-	-
Internal service fund	111,795	142,000	50,000	-	-
Total appropriations	<u>\$ 74,208,813</u>	<u>\$ 32,932,137</u>	<u>\$ 2,830,000</u>	<u>\$ 17,809,549</u>	<u>\$ 1,600,000</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Appropriations

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 9,002,154	\$ 84,292,105	\$ -	\$ 84,292,105
Special Revenue Funds				
Unrestricted operations	967,940	4,799,678	-	4,799,678
Student technology & general student fees	451,176	2,013,159	-	2,013,159
Externally restricted	2,034,078	24,808,632	-	24,808,632
Reserve funds	3,442,027	6,201,504	-	6,201,504
Debt Service Fund	-	17,809,549	2,514,614	20,324,163
Capital Projects Funds				
Restricted	-	-	-	-
Unrestricted	515,181	4,476,091	-	4,476,091
Proprietary Funds				
Enterprise funds	102,155	1,190,697	-	1,190,697
Internal service fund	126,661	430,456	-	430,456
Total appropriations	<u>\$ 16,641,372</u>	<u>\$ 146,021,871</u>	<u>\$ 2,514,614</u>	<u>\$ 148,536,485</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget by Function

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

	Instruction	Instructional Support	Student Services	Student Loans and Financial Aid	College Support Services	Facilities Acquisition & Construction
General Fund	\$ 32,892,617	\$ 6,801,328	\$ 9,203,098	\$ -	\$ 24,792,908	\$ -
Special Revenue Funds						
Fee Fund	2,525,638	85,000	71,100	-	-	-
Innovation Fund	538,943	185,974	189,769	-	235,314	-
Student Technology Fund	-	892,228	-	-	-	-
Intramurals and Athletics Fund	-	-	425,288	-	-	-
Student Life and Leadership Fund	-	-	150,325	-	-	-
Computer Lab Fund	-	94,142	-	-	-	-
Student Financial Aid Fund	-	-	-	11,569,554	-	-
Grants and Contracts Fund	3,585,600	5,378,400	1,680,750	-	560,250	-
Retirement Fund	-	-	-	-	960,300	-
Insurance Reserve Fund	-	-	-	-	175,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,624,177	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	-
Staff Computer Replacement Fund	154,575	50,386	59,345	-	101,604	-
Equipment Replacement Fund	1,152,000	25,600	25,600	-	76,800	-
Major Maintenance Fund	-	-	-	-	-	2,315,000
Proprietary Funds						
Bookstore Fund	-	-	447,542	-	-	-
Customized Training Fund	504,000	-	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	137,000	-
Internal Service Fund	-	-	-	-	303,795	-
Total	<u>\$ 41,353,373</u>	<u>\$ 13,513,058</u>	<u>\$ 12,252,817</u>	<u>\$ 11,569,554</u>	<u>\$ 28,967,148</u>	<u>\$ 2,315,000</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget by Function

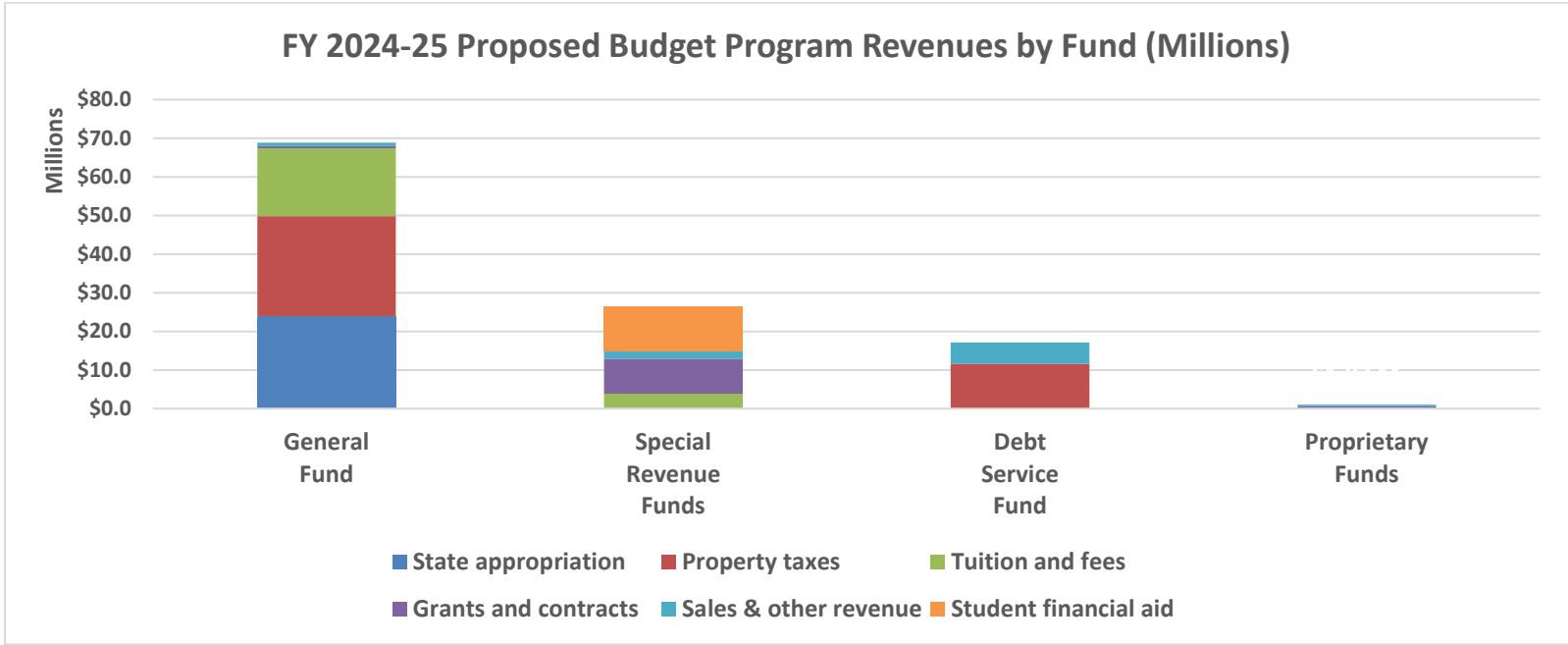
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,600,000	\$ 9,002,154	\$ 84,292,105	\$ -	\$ 84,292,105
Special Revenue Funds						
Fee Fund	-	-	883,767	3,565,505	-	3,565,505
Innovation Fund	-	-	84,173	1,234,173	-	1,234,173
Student Technology Fund	-	-	100,588	992,816	-	992,816
Intramurals and Athletics Fund	-	-	184,506	609,794	-	609,794
Student Life and Leadership Fund	-	-	164,772	315,097	-	315,097
Computer Lab Fund	-	-	1,310	95,452	-	95,452
Student Financial Aid Fund	-	-	434,078	12,003,632	-	12,003,632
Grants and Contracts Fund	-	-	1,600,000	12,805,000	-	12,805,000
Retirement Fund	-	-	340,893	1,301,193	-	1,301,193
Insurance Reserve Fund	-	-	65,000	240,000	-	240,000
PERS Reserve Fund	-	-	3,001,071	3,001,071	-	3,001,071
Technology Infrastructure & Software Implementation Fund	-	-	35,063	1,659,240	-	1,659,240
Debt Service Fund	17,809,549	-	-	17,809,549	2,514,614	20,324,163
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	-
Staff Computer Replacement Fund	-	-	-	365,910	-	365,910
Equipment Replacement Fund	-	-	270,000	1,550,000	-	1,550,000
Major Maintenance Fund	-	-	245,181	2,560,181	-	2,560,181
Proprietary Funds						
Bookstore Fund	-	-	102,155	549,697	-	549,697
Customized Training Fund	-	-	-	504,000	-	504,000
Environmental Learning Center Fund	-	-	-	137,000	-	137,000
Internal Service Fund	-	-	126,661	430,456	-	430,456
Total	<u>\$ 17,809,549</u>	<u>\$ 1,600,000</u>	<u>\$ 16,641,372</u>	<u>\$ 146,021,871</u>	<u>\$ 2,514,614</u>	<u>\$ 148,536,485</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

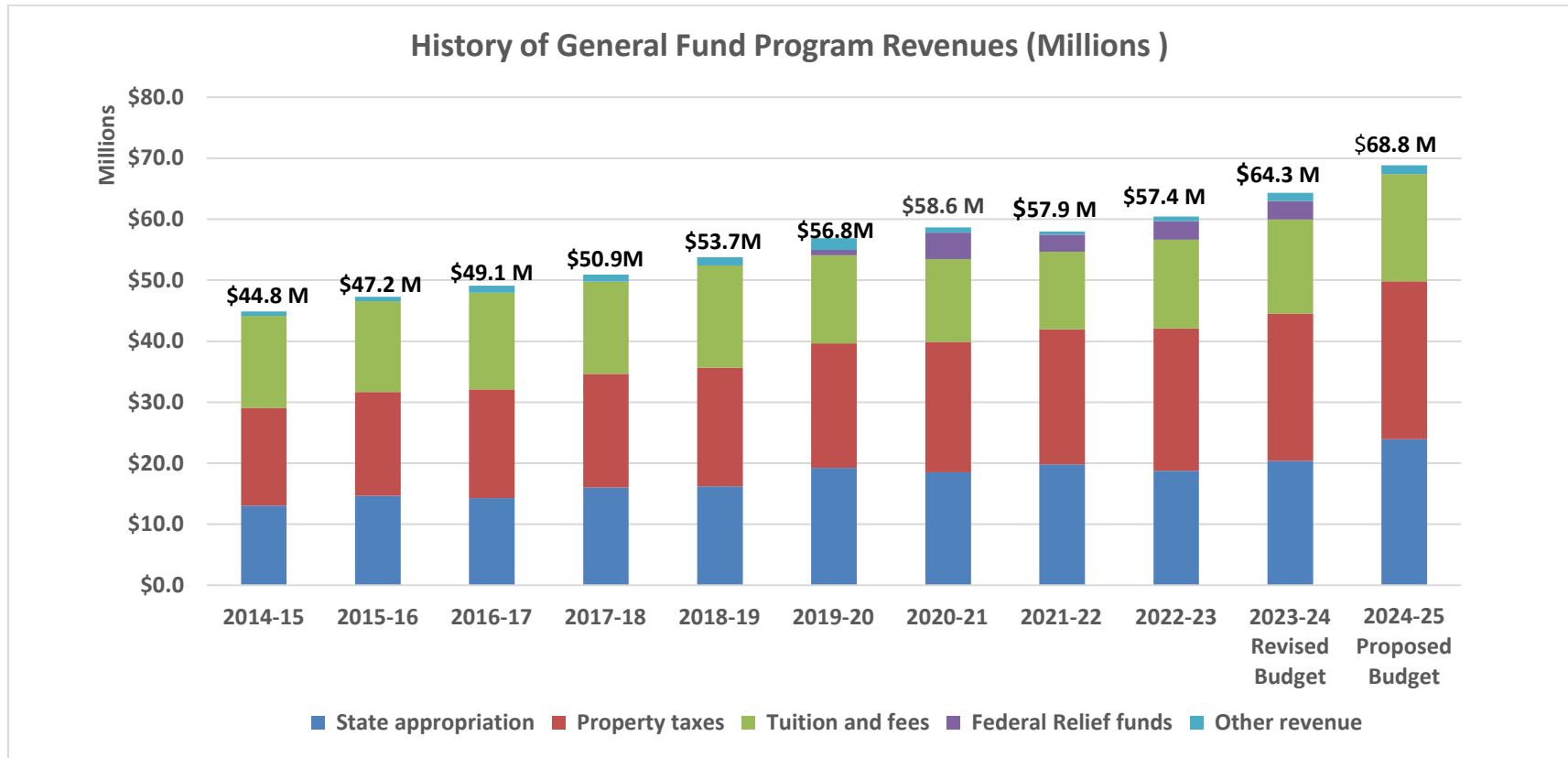
This document explains the budget amounts summarized in the “Budget in Total” pages of the FY 2024-25 Proposed Budget document. The four major sections in this analysis are revenue, expenditures, transfers, and contingency and ending fund balance.

REVENUE

The chart below details FY 2024-25 Proposed Budget program revenue sources by fund type and does not include fund-level revenues such as beginning fund balance or interfund transfers.



CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

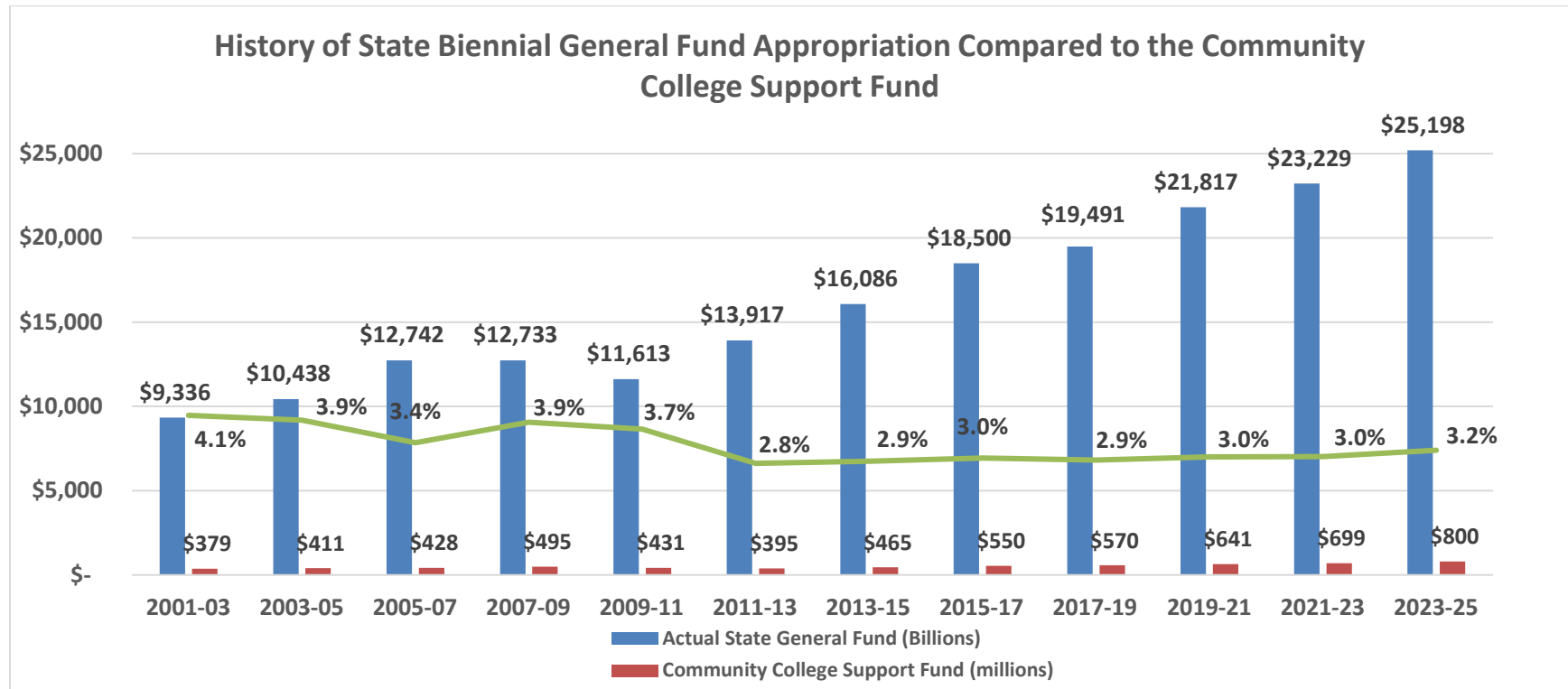


The chart above provides the historical program revenues supporting the College's General Fund.

CLACKAMAS COMMUNITY COLLEGE **2024-25 Proposed Budget** **Budget Analysis**

State Community College Support (CCSF)

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



The state economic outlook has been positive since the Great Recession, in which there was a sharp decline in most resource categories. In the twelve years since the Great Recession there has been no substantial increase for CCSF resources despite the steady increase in the revenues supporting the State General Fund.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

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.

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 2024-25 Proposed Budget for the General Fund and the Debt Service Fund.

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	2024-25 Proposed Budget
General Fund	\$21,362,457	\$22,128,126	\$23,356,340	\$24,133,948	\$25,874,323
Change in assessed value	5.0%	4.3%	4.7%	4.5%	4.5%
Debt Service Fund	\$ 7,220,819	\$ 6,812,248	\$11,648,648	\$11,283,175	\$11,574,081

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Tuition

Tuition revenue is a function of tuition rates, the number of students (headcount), and the number of credits for which they enroll (their full time equivalent FTE). Data on each is displayed below.

Fiscal Year	Tuition per Credit In-State Rate	Change (\$)	Change (%)	Reimbursable Student FTE	Change (Amount)	Change (%)	Student Headcount (Actuals)	Student Headcount per FTE
2024-25 Budget	\$126	\$ 5	4%	5,535	264	5%		
2023-24 Budget	121	4	3%	5,271	509	11%		
2022-23	117	6	5%	4,762	227	5%	19,857	4.2
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
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6

The forecast assumes a 5% increase in reimbursable enrollment in the current year, then an additional 5% increase in enrollment for FY 2024-25. The table below provides information on tuition and tuition waivers as part of the Proposed FY 2024-25 Budget.

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Proposed Budget
Tuition revenue	\$ 12,557,424	\$13,974,836	\$16,132,590	\$17,605,697
Less tuition waivers	(878,700)	(1,051,121)	(1,050,000)	(1,324,217)
Revenue net of waivers	<u>\$ 11,678,724</u>	<u>\$ 12,923,715</u>	<u>\$ 15,082,590</u>	<u>\$ 16,281,480</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Fees

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

	2021-22 Actual	2022-23 Actual	2023-24 Adopted Budget	2024-25 Proposed Budget
Per credit hour				
General student fee	\$ 6.00	\$ 6.00	\$ 6.50	\$ 6.50
Technology student fee	5.50	5.50	6.50	6.50
Per term				
College services fee	30.00	30.00	30.00	30.00
Revenue				
General student fee	644,055	686,956	773,000	889,295
Technology student fee	577,689	602,975	800,000	800,000
College services fee	382,660	400,203	414,750	462,234
Course fees	2,743,440	2,579,172	2,245,250	2,216,302
Service fees	660,640	954,149	704,250	848,616
Total revenue	<u>\$ 5,008,484</u>	<u>\$ 5,223,455</u>	<u>\$ 4,937,250</u>	<u>\$ 5,216,447</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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Grants and Contracts

Operating grants and contracts

The Grants and Contracts fund accounts for various federal, state, and local grant awards. The fund is budgeted at an estimated total; individual grants and contractual arrangements are carved out of the total appropriation as agreements are finalized. This revenue category also includes the Customized Training Fund, which contracts with employers and other entities to deliver targeted education. The 2024-25 Proposed Budget includes an estimated appropriation level that acts as a placeholder for any unexpected large federal grants which may be awarded to the College during the fiscal year.

Other Revenue

Sales & other revenue

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

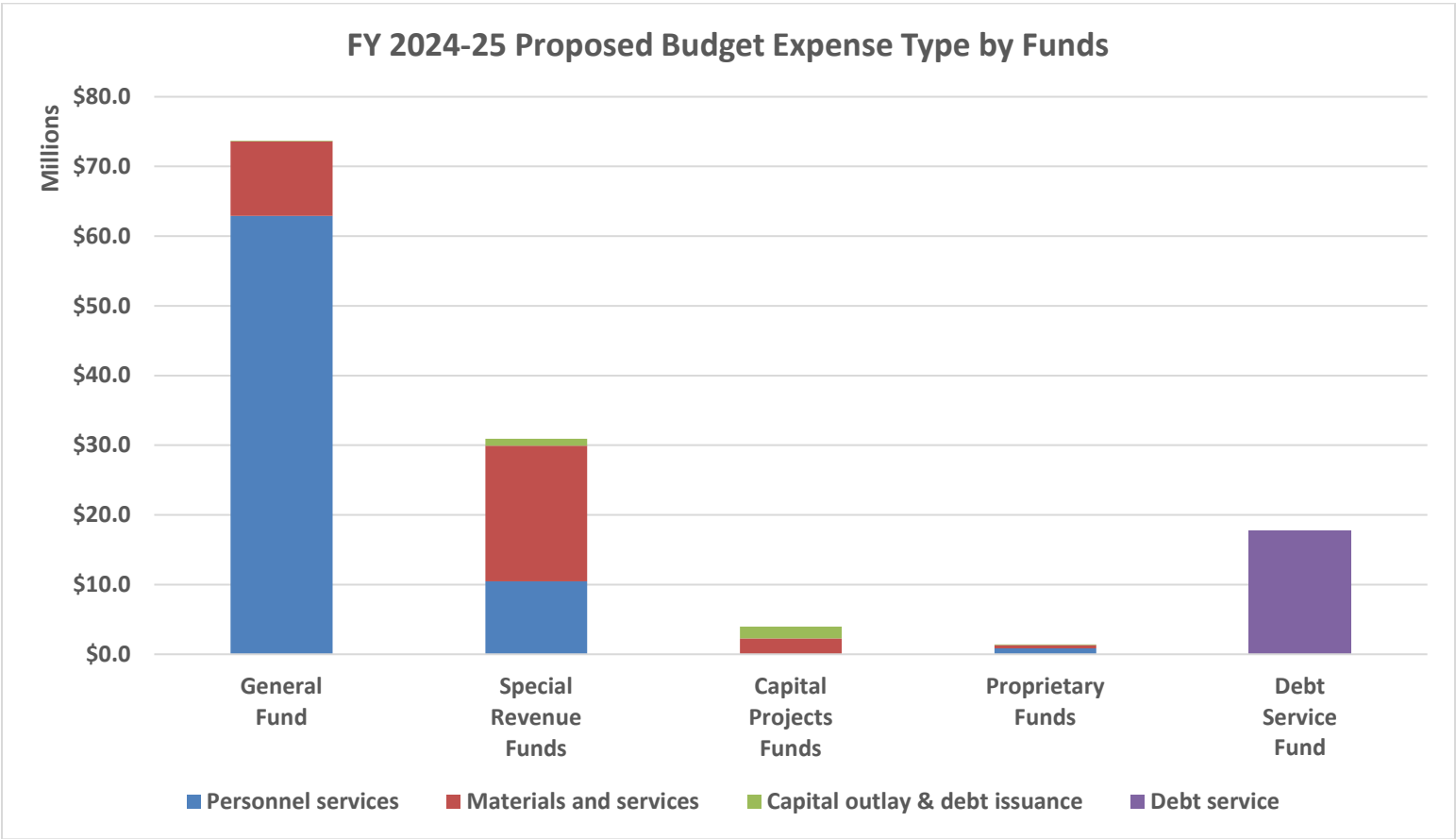
Student Financial Aid

The college determines eligibility, awards, and disburses financial aid to students from various federal, state, and local entities. The largest financial aid programs are federal Pell grants, budgeted at \$7.2 million, and federal direct loans, which totaled \$4.9 million in 2022-23. Federal direct loans are not budgeted as revenue and expenditures in the Student Financial Aid Fund because accounting principles consider loans to be third party payments of a student's account, rather than as operating transactions.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

EXPENDITURES

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



CLACKAMAS COMMUNITY COLLEGE
2024-25 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.

Wages, all funds

	2023-24 Adopted Budget		2024-25 Proposed Budget		Increase (Decrease) from Prior Year			
					FTEs		Wages	
	FTEs	Wages	FTEs	Wages	Number	%	Amount	%
Budgeted by position								
Administrative	53.00	\$ 7,422,937	55.00	\$ 8,012,971	2.00	4%	\$ 590,034	8%
Administrative Professionals	10.60	1,053,542	12.00	1,225,859	1.40	13%	\$ 172,317	16%
Full-time faculty	130.00	12,736,578	130.00	13,465,035	-	0%	728,457	6%
Classified	204.00	14,767,981	201.80	15,108,100	(2.20)	-1%	340,119	2%
Total budgeted by position	397.60	35,981,038	398.80	37,811,965	1.20	0%	1,830,927	5%
Budgeted as total \$ amount								
Associate Faculty	158.40	7,724,359	151.18	7,952,536	(7.22)	-5%	228,177	3%
Part-time administrative	0.36	45,000	0.41	58,000	0.05	14%	13,000	29%
Part-time classified & students	34.98	1,383,063	34.58	1,407,017	(0.40)	-1%	23,954	2%
Total budgeted by type	591.34	45,133,460	584.97	47,229,518	(6.37)	-1%	2,096,058	5%
Placeholder not budgeted by type		3,279,116		2,501,017			(778,099)	
Total		\$ 48,412,576		\$ 49,730,535			\$ 1,317,959	

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2023-24 Adopted Budget		2024-25 Proposed Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 3,402,017	8.0%	\$ 3,522,911	7.5%
PERS	4,032,430	9.5%	4,138,400	8.8%
Self-assessed PERS for pension bonds	6,983,995	16.4%	6,809,475	14.4%
Insurances (health, dental, disability, life)	7,918,768	18.6%	8,498,732	18.0%
Workers compensation	113,936	0.3%	130,043	0.3%
Unemployment	32,282	0.1%	62,530	0.1%
Paid Leave Oregon			186,760	0.4%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	22,483,428	52.9%	23,348,851	49.0%
Placeholders in Innovation and Grants and Contracts funds	1,261,330		879,427	
FICA and health insurance in Retirement Fund	250,000		250,000	
Total taxes and benefits	<u>\$23,994,758</u>		<u>\$24,478,278</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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Employer rates change on July 1 of every odd-numbered years. The table below details the rates for July 1, 2024.

	Effective July 1, 2023			Effective July 1, 2024			Increase		
	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds
Employer rate	6.24%	3.05%	16.90%	6.24%	3.05%	15.50%	0.00%	0.00%	1.40%
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>12.24%</u>	<u>9.05%</u>	<u>16.90%</u>	<u>12.24%</u>	<u>9.05%</u>	<u>15.50%</u>			

The rate increase is estimated to increase PERS expenditures in the General Fund by over 4% each biennium, but were mitigated for 2023-25 due to strategic issuance of pension bonds at historically low rates in 2021. No significant rate relief is anticipated until about 2033, since the bulk of PERS's projected costs are for Tier I/II benefits that have already been earned. 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 to 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 by 1.4% for FY 2024-25.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay. The FY 2024-25 Proposed Budget recognizes contractual increases, predominately in technology software agreements as a significant change from the prior fiscal year. Capital spending is reduced as the remainder of the 2014 Bond projects were fully expensed in FY 2022-23.

	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 9,110,863	\$ 10,693,183	\$ 1,582,320
Special Revenue Funds	18,606,279	19,445,490	839,211
Capital Projects Funds			
Capital Projects (Bond) Fund			-
All other capital projects funds	2,100,000	2,280,910	180,910
Proprietary Funds	661,661	512,554	(149,107)
Total	<u>\$ 29,738,726</u>	<u>\$ 32,932,137</u>	<u>\$ 2,453,334</u>
Capital Outlay			
General Fund	\$ 77,500	\$ 80,000	\$ 2,500
Special Revenue Funds	1,070,000	1,020,000	(50,000)
Capital Projects Funds			-
Capital Projects (Bond) Fund			-
Major Maintenance Fund	2,500,000	900,000	(1,600,000)
All other capital projects funds	1,000,000	780,000	(220,000)
Proprietary Funds	55,000	50,000	(5,000)
Total	<u>\$ 9,315,300</u>	<u>\$ 2,830,000</u>	<u>\$ (1,872,500)</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Debt Service

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

TRANSFERS

Transfers between funds are detailed in the Appendices.

CLACKAMAS COMMUNITY COLLEGE
2024-25 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.

	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Increase (Decrease)
General Fund	\$ 6,851,781	\$ 9,002,154	\$ 2,150,373
Special Revenue Funds	6,859,701	6,895,221	35,520
Debt Service Fund	-	-	-
Pension obligation bonds	2,206,714	-	(2,206,714)
Capital Projects Funds	375,000	515,181	140,181
Proprietary Funds	203,525	228,816	25,291
Total contingency	<u>\$ 16,496,721</u>	<u>\$ 16,641,372</u>	<u>\$ 144,651</u>

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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 Proposed Budget
Budget Analysis

Ending Fund Balance

The FY 2024-25 Proposed Budget recognizes \$2.5 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 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ -	\$ -
Technology Infrastructure and Software Implementation Fund	-	-	-
Debt Service Fund			
General obligation bonds	200,000	2,514,614	2,314,614
Proprietary Funds			
Bookstore Fund	-	-	-
Total unappropriated ending fund balance	<u>\$ 683,660</u>	<u>\$ 2,514,614</u>	<u>\$ 2,314,614</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Property Tax Levies

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 26,708,004	\$ 11,978,095	
Less uncollectible and discounts at 4.5%	(1,201,860)	(539,014)	
Plus collection of prior years past due taxes and other taxes	306,029	85,000	
Interest on property taxes	62,150	50,000	
Property taxes expected to be collected to balance the budget	<u>\$ 25,874,323</u>	<u>\$ 11,574,081</u>	<u>\$ 37,448,404</u>

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

PLANNING AND POLICIES

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Planning and Assessment

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

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

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

Excellence in Teaching and Learning

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

Holistic Student Support

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

Diversity, Equity, and Inclusion

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Planning and Assessment

Organizational Health

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

Community Connections

Cultivate and nurture responsive and sustainable community relationships

PLANNING

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

1. To begin the Unit Planning process, units 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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Planning and Assessment

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
2024-25 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
2024-25 BUDGET
Budget Law, Format, and Financial Policies

BUDGET FORMAT

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

- Personnel services include wages, payroll taxes, and benefits for active employees, and stipends and benefits for early retirees.
- Materials and services include contractual services, materials, and other operating expenditures. The cost of items purchased for resale in the Bookstore and financial aid disbursed to students are in this category.
- Capital outlay -- durable assets which cost at least \$5,000 and have a useful life of at least one year -- includes equipment, vehicles, buildings, land, and the library collection.
- Debt service is principal and interest payments on long-term debt.
- Transfers out are resources moved between funds with no expectation of repayment.
- Contingency is a budget set aside for unforeseen spending that may arise.
- Unappropriated ending fund balance is an amount set aside in the budget to be carried over to the next year's budget.

The notice of public hearing which is published prior to budget adoption displays expenditures both by the object categories above and by functional categories which reflect the services delivered. 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,

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Law, Format, and Financial Policies

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

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

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

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

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

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

Oregon 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 in an emergency created by civil disturbance or natural disaster.

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

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Law, Format, and Financial Policies

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

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

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

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

FUND ACCOUNTING, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

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

The audited Annual Comprehensive Financial Report presents 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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Law, Format, and Financial Policies

APPROPRIATIONS

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

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

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

FINANCIAL POLICIES

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

- provide timely, accurate information useful to college management, the Board of Education, and 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 currently adopted budget is to be managed such that actual General Fund unreserved ending fund balance is at least ten percent of actual revenues.

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

Financial Reporting and Review

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Budget Law, Format, and Financial Policies

grants are on line 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.

Purchasing

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

Cash and Investments

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

Capital Assets

Capital assets are land, buildings and building improvements, equipment, and other durable items with a useful life of more than one year and an initial cost of \$5,000 or more. The Business Office maintains an inventory of capital assets, all licensed vehicles, instructional and sensitive equipment costing \$1,000 or more. Sensitive equipment includes items such as laptops, 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
2024-25 Budget Calendar**

Item	Date
Fall Forecast Presented to the Board of Education	November 15, 2023
December Amendment to the FY 2023-24 Budget	December 18, 2023
Budget Advisory Group Meeting #1 Orientation for FY 2024-25 budget development process	January 10, 2024
Budget Advisory Group Meeting #2 Updates and preview of decision points for FY 2024-25	February 8, 2024
Board of Education Meeting: Budget priorities, tuition, and fees (first reading)	February 21, 2024
Budget Advisory Group Meeting #3 Subgroup discussion of budget proposals	February 22, 2024
Budget Advisory Group Meeting #4 Recommendation to College Executive Team	March 7, 2024
Board of Education Meeting: Adoption of Budget Priorities, Tuition, and general fees	March 20, 2024
Budget Advisory Group Meeting #5 to recap the budget development process	April 25, 2024
Proposed Budget is publicly available and presented to the Budget Committee	May 1, 2024
Budget Committee Meeting #1 to receive the Budget for FY 2024-25	May 8, 2024
Budget Committee Meeting #2 to approve the Proposed Budget	May 15, 2024
Board of Education Meeting to Adopt the FY 2024-25 Budget	June 26, 2024

PERSONNEL

CLACKAMAS COMMUNITY COLLEGE
2024-25 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.

		2023-24 Budget					2024-25 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
50112	College Relations and Marketing	1.00	-	-	6.75	-	7.75	1.00	-	-	6.75	-	7.75
50129	Office of Diversity, Equity & Inclusion	1.00	1.00	-	-	-	2.00	2.00	1.00	-	-	-	3.00
50500	Foundation	2.00	-	-	3.00	-	5.00	2.00	-	-	3.00	-	5.00
Total Executive		5.00	2.00	-	9.75	-	16.75	6.00	2.00	-	9.75	-	17.75
INSTRUCTION AND STUDENT SERVICES													
Instruction & Student Services Administration													
10097	Instructional Control	-	-	-	-	1.01	1.01	-	-	-	-	0.95	0.95
50118	Instruction and Student Services	1.00	1.00	-	-	0.81	2.81	1.00	1.00	-	-	0.76	2.76
Total Instruction and Student Services Admin		1.00	1.00	-	-	1.82	3.82	1.00	1.00	-	-	1.71	3.71
Academic Foundations and Connections													
10002	Skills Development	-	-	4.00	0.75	1.79	6.54	-	-	4.00	1.75	0.32	6.07
10029	English	-	-	12.00	-	8.92	20.92	-	-	12.00	-	9.36	21.36
10031	English for Speakers of Other Languages	-	-	4.00	1.00	3.41	8.41	-	-	4.00	1.00	3.20	8.20
10038	Health/Physical Education/Athletics	1.00	-	4.00	2.00	8.17	15.17	1.00	-	4.00	2.00	7.67	14.67
10056	Mathematics	-	-	9.00	-	11.72	20.72	-	-	11.00	-	12.04	23.04
20700	Learning Center	-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
30095	Counseling	-	-	4.00	-	1.66	5.66	-	-	4.00	-	2.85	6.85
30097	Recruitment and Admissions	1.00	-	-	3.00	-	4.00	1.00	-	-	3.75	-	4.75
30098	Student and Academic Support Services	1.00	-	-	15.75	0.14	16.89	1.00	-	-	16.75	0.13	17.88

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

		2023-24 Budget						2024-25 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
Academic Foundations & Connections (continued)													
30099	Enrollment and Graduation Services	1.00	-	-	7.50	-	8.50	1.00	-	-	7.50	-	8.50
30100	Student Life and Leadership	1.00	-	-	2.00	0.27	3.27	1.00	-	-	2.00	0.25	3.25
30104	Academic Foundations and Connections	3.00	-	-	9.00	-	12.00	3.00	-	-	9.50	-	12.50
30111	Office of Financial Aid and Scholarships	1.00	-	-	7.00	-	8.00	1.00	-	-	7.00	-	8.00
30200	Student Services Enhancements	-	-	-	1.50	-	1.50	-	-	-	1.50	-	1.50
	Total Academic Foundations and Connections	9.00	-	37.00	50.50	36.08	132.58	9.00	-	39.00	53.75	35.82	137.57
Arts and Sciences													
10004	Art	-	-	4.00	0.44	4.31	8.75	-	-	4.00	0.44	2.95	7.39
10013	Business	-	-	5.00	-	10.38	15.38	-	-	5.00	-	10.06	15.06
10016	Communications and Theatre Arts	-	-	6.00	-	2.29	8.29	-	-	5.00	-	3.82	8.82
10017	Computer Science	-	-	4.00	0.56	4.24	8.80	-	-	5.00	0.56	4.60	10.16
10028	Engineering Sciences	-	-	4.00	-	0.62	4.62	-	-	4.00	-	1.31	5.31
10035	World Languages	-	-	3.00	-	2.19	5.19	-	-	3.00	-	2.05	5.05
10039	Horticulture	-	-	4.00	0.91	2.07	6.98	-	-	4.00	0.91	1.94	6.85
10057	Music	-	-	3.00	-	3.61	6.61	-	-	3.00	-	3.39	6.39
10066	Science	-	-	13.00	1.96	12.22	27.18	-	-	13.00	1.96	10.48	25.44
10074	Social Sciences	-	-	7.00	-	8.76	15.76	-	-	7.00	-	8.23	15.23
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	50.69	117.56	2.00	-	53.00	11.87	48.83	115.70

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

		2023-24 Budget						2024-25 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													
10026	Office of Education Partnerships	0.83	-	-	1.00	-	1.83	1.00	-	-	4.00	-	5.00
20084	Institutional Effectiveness and Planning	3.00	-	-	1.00	0.46	4.46	3.00	-	-	1.75	0.44	5.19
20088	Center for Teaching and Learning	-	-	2.00	-	6.19	8.19	-	-	2.00	-	4.46	6.46
20089	Library	-	-	4.00	2.00	1.63	7.63	1.00	-	4.00	1.00	2.47	8.47
20097	Applied Technology	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
20098	Grants Development	1.00	-	-	-	-	1.00	1.00	-	-	-	-	1.00
20099	Online Learning	-	-	-	2.00	0.39	2.39	-	-	-	2.00	0.37	2.37
20401	Curriculum and Scheduling	1.00	-	-	2.00	-	3.00	1.00	-	-	2.00	-	3.00
50128	Event and Conference Services	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
50136	Institutional Research and Reporting	1.00	-	-	1.50	-	2.50	1.00	-	-	1.50	-	2.50
Total Institutional Effectiveness and Planning		6.83	-	6.00	13.50	8.67	35.00	8.00	-	6.00	16.25	7.74	37.99
Technology, Applied Science & Public Servcs													
10001	Health Sciences	2.00	-	9.00	1.00	5.77	17.77	2.00	-	9.00	1.00	7.14	19.14
10007	Automotive and Welding Department	-	-	10.00	3.00	5.34	18.34	-	-	10.00	3.00	3.24	16.24
10018	Community Education	-	-	-	0.75	0.58	1.33	-	-	-	0.75	0.55	1.30
10020	Customized Training and Development Services	1.00	-	1.79	2.00	0.70	5.49	1.00	-	1.00	2.00	-	4.00
10033	Education, Human Services and Criminal Justice	-	-	6.00	1.00	2.82	9.82	-	-	5.00	1.00	3.58	9.58
10055	Industrial Technology	-	-	5.00	1.00	4.70	10.70	-	-	5.00	1.00	3.95	9.95
10058	Harmony Student Services and Instruction	1.00	-	-	2.00	11.68	14.68	1.00	-	-	1.00	10.96	12.96
10073	Small Business Development Center	1.00	-	0.70	-	0.28	1.98	1.00	-	0.70	-	0.26	1.96
10080	Wilsonville Student Services and Instruction	1.00	-	-	4.63	2.91	8.54	-	-	-	3.00	2.74	5.74
10085	Wildland Fire	-	-	1.00	-	1.11	2.11	0.34	-	1.00	0.80	-	2.14
10200	Emergency Management/GIS	-	-	-	-	0.74	0.74	0.33	-	-	0.10	1.74	2.17
10445	Apprenticeship	-	-	-	-	-	-	0.33	-	-	0.10	-	0.43
20083	Technology, Applied Science & Public Services	2.00	-	-	2.75	0.44	5.19	2.00	-	-	2.75	0.42	5.17
20096	Workforce Development/WIOA	0.10	-	-	-	-	0.10	0.10	-	-	-	-	0.10
Total Technology, Applied Science & Public Svc		8.10	-	33.49	18.13	37.07	96.79	8.10	-	31.70	16.50	34.58	90.88
Total Instruction and Student Services		26.93	1.00	129.49	94.00	134.33	385.75	28.10	1.00	129.70	98.37	128.68	385.85

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

		2023-24 Budget					2024-25 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
50134	College Safety	2.00	0.50	-	8.00	-	10.50	2.00	-	-	8.00	0.19	10.19
Total College Services Administration		3.00	1.50	-	8.00	-	12.50	3.00	1.00	-	8.00	0.19	12.19
Business Services													
50000	Accounts Receivable	1.00	-	-	3.00	-	4.00	1.00	-	-	3.00	-	4.00
50110	Business Office	2.00	0.50	-	5.00	-	7.50	2.00	1.00	-	5.00	-	8.00
Total Business Services		3.00	0.50	-	8.00	-	11.50	3.00	1.00	-	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
51103	Custodial Services	1.00	-	-	17.00	-	18.00	1.00	-	-	16.50	-	17.50
60150	Campus Services	2.00	-	-	15.00	-	17.00	2.00	-	-	15.00	-	17.00
Total Campus Services		3.00	-	-	33.00	-	36.00	3.00	-	-	33.00	-	36.00
Human Resources													
50127	Human Resources	2.00	5.60	-	-	-	7.60	2.00	7.00	-	-	-	9.00
Information Technology													
50115	Information Technology	3.70	-	-	13.20	-	16.90	3.90	-	-	13.00	-	16.90
Total College Services		14.70	7.60	-	62.20	-	84.50	14.90	9.00	-	62.00	0.19	86.09
Total General Fund		46.63	10.60	129.49	165.95	134.33	487.00	49.00	12.00	129.70	170.12	128.87	489.69
Total full-time, General Fund		352.67					360.82						

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

		2023-24 Budget					2024-25 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
FEE FUND													
INSTRUCTION AND STUDENT SERVICES													
Instruction & Student Services Administration													
10097	Instructional Control	-	-	-	-	-	-	-	-	-	-	-	-
Academic Foundations and Connections													
10002	Skills Development	-	-	-	0.25	-	0.25	-	-	-	0.25	-	0.25
10029	English	-	-	-	-	0.51	0.51	-	-	-	-	0.30	0.30
10031	English for Speakers of Other Languages	-	-	-	-	1.05	1.05	-	-	-	-	1.03	1.03
10038	Health/Physical Education/Athletics	-	-	-	-	0.10	0.10	-	-	-	-	0.10	0.10
10056	Mathematics	-	-	-	-	0.10	0.10	-	-	-	-	0.30	0.30
30095	Counseling	-	-	-	-	0.64	0.64	-	-	-	-	0.71	0.71
Total Academic Foundations and Connections		-	-	-	0.25	2.40	2.65	-	-	-	0.25	2.44	2.69
Arts and Sciences													
10004	Art	-	-	-	0.03	-	0.03	-	-	-	0.03	-	0.03
10013	Business	-	-	-	-	0.06	0.06	-	-	-	-	0.06	0.06
10016	Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-	-	-
10017	Computer Science	-	-	-	0.44	-	0.44	-	-	-	0.44	-	0.44
10028	Engineering Sciences	-	-	-	-	0.74	0.74	-	-	-	-	0.59	0.59
10035	World Languages	-	-	-	-	-	-	-	-	-	-	-	-
10039	Horticulture	-	-	-	0.09	-	0.09	-	-	-	0.09	-	0.09
10057	Music	-	-	-	-	1.35	1.35	-	-	-	-	1.48	1.48
10066	Science	-	-	-	2.04	-	2.04	-	-	-	2.04	-	2.04
Total Arts and Sciences		-	-	-	2.60	2.15	4.75	-	-	-	2.60	2.13	4.73
Institutional Effectiveness and Planning													
10026	Office of Education Partnerships	0.17	-	-	3.20	-	3.37	-	-	-	-	-	-
10099	High School Plus	-	-	-	-	4.51	4.51	-	-	-	-	3.42	3.42
Total Institutional Effectiveness and Planning		0.17	-	-	3.20	4.51	7.88	-	-	-	-	3.42	3.42

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

		2023-24 Budget					2024-25 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	-	-	-	0.08	3.49	3.57	-	-	-	0.08	2.85	2.93
10018	Community Education	-	-	-	0.25	0.21	0.46	-	-	-	0.25	-	0.25
10033	Education, Human Services and Criminal Justice	-	-	-	-	0.19	0.19	-	-	-	-	0.21	0.21
10055	Industrial Technology	-	-	-	-	1.03	1.03	-	-	-	-	2.28	2.28
10058	Harmony Student Services and Instruction	-	-	-	-	-	-	-	-	-	-	-	-
10080	Wilsonville Student Services and Instruction	-	-	-	0.17	0.15	0.32	-	-	-	0.17	-	0.17
10085	Wildland Fire	-	-	-	-	0.41	0.41	-	-	-	-	0.19	0.19
10200	Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
10445	Apprenticeship	-	-	-	0.37	6.56	6.93	-	-	-	1.00	5.70	6.70
20083	Technology, Applied Science & Public Services	-	-	-	-	-	-	-	-	-	-	-	-
20135	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-	-	-
Total Technology, Applied Science & Public Svc		-	-	-	2.87	12.04	14.91	-	-	-	3.50	11.23	14.73
Total Fee Fund		0.17	-	-	8.92	21.10	30.19	-	-	-	6.35	19.22	25.57
CAPITAL PROJECTS (BOND)													
		-	-	-	-	-	-	-	-	-	-	-	-
STUDENT TECHNOLOGY FUND		0.30	-	-	4.63	-	4.93	0.10	-	-	4.83	-	4.93
INTRAMURALS AND ATHLETICS FUND		-	-	-	-	0.30	0.30	-	-	-	-	0.29	0.29
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	-	0.11	0.11	-	-	-	-	0.10	0.10
BOOKSTORE FUND		-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
CUSTOMIZED TRAINING FUND		-	-	0.21	1.00	2.35	3.56	-	-	-	1.00	2.47	3.47
ENVIRONMENTAL LEARNING FUND						0.21	0.21					0.23	0.23
INTERNAL SERVICE FUND		-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs**

		2023-24 Budget					2024-25 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
GRANTS AND CONTRACTS FUND													
73	Grants and Contracts	4.50	-	0.30	14.50	-	19.30	4.50	-	0.30	11.50	-	16.30
74	WIOA	1.40	-	-	7.00	-	8.40	1.40	-	-	6.00	-	7.40
Total Grants and Contracts Fund		5.90	-	0.30	21.50	-	27.70	5.90	-	0.30	17.50	-	23.70
Total budgeted		53.00	10.60	130.00	204.00	158.40	556.00	55.00	12.00	130.00	201.80	151.18	549.98
Total full-time, all funds		397.60					398.80						

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Personnel FTEs

	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Budget						
			Admin- istrative	Admin- Professional	Full-time Faculty	Full-time Classified	Associate Faculty	Other Part-time	Total
FTEs BY FUNCTION									
Instruction	331.09	322.55	8.00	-	120.00	37.87	137.51	11.31	314.69
Instructional support	66.60	66.70	14.10	-	6.00	32.93	8.16	2.60	63.79
Student services other than student loans and financial aid	77.48	77.68	9.00	-	4.00	54.25	4.33	6.93	78.51
Student loans and financial aid	4.72	4.51	-	-	-	-	-	4.39	4.39
College support services other than facilities acquisition and construction	122.75	119.90	23.90	12.00		76.75	1.18	9.76	123.59
Total	602.64	591.34	55.00	12.00	130.00	201.80	151.18	34.99	584.97

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Salaries of Employees

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

	<u>Salary Range</u>	<u>Amount of Combined Salaries</u>
ADMINISTRATIVE & MANAGERS	\$78,240 - \$247,982	\$ 8,012,971
FULL-TIME FACULTY	\$80,431 - \$114,886	13,465,035
CLASSIFIED	\$44,61 - \$136,188	15,108,100
ADMINISTRATIVE PROFESSIONAL	\$57,907 - \$127,566	1,225,859
ASSOCIATE FACULTY		7,952,536
PART-TIME HOURLY		1,168,620
STUDENTS		296,397
OTHER SALARIES NOT SPECIFIED BY TYPE		<u>2,501,017</u>
TOTAL BUDGET FOR SALARIES		<u><u>\$ 49,730,535</u></u>

FUNDS

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Fund Descriptions

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Fund Descriptions

Fund		Description	Revenue	Division - Department that Manages	
Special Revenue funds (continued)					
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
2024-25 BUDGET
Fund Descriptions

	<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>	
Special Revenue funds (continued)					
Externally Restricted	71	Student Financial Aid Fund	Financial aid to students from grants, scholarships and work study.	Financial aid from federal, state, foundation, and other local sources.	Academic Foundations and Connections - Office of Financial Aid & Scholarships
	73 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.		

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Fund Descriptions

	<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>
The Debt Service fund accounts for payment of principal and interest on long-term debt.				
Debt Service	21 Debt Service Fund	Principal and interest payments on long-term debt.	Property taxes, self-assessed PERS charges, and payment from Clackamas County.	College Services - Business Office
Capital Projects funds account for the construction of buildings, land improvements, utility and other infrastructure; major repair and renovation; and the purchase of equipment, land or buildings.				
Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
Unrestricted	29 Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
	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
2024-25 BUDGET
Fund Descriptions

	<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages</u>	
Proprietary funds account for operations that are similar to private businesses, where the intent is that costs be recovered primarily through charges to those who use the services.					
Enterprise Funds	52	Bookstore Fund	Provides textbooks, software, school supplies, and other merchandise to the college community.	Sales of merchandise.	College Services - Bookstore
	54	Customized Training Fund	Contracted training provided to business, industry, and government organizations.	Charges for work performed.	Connections with Business and Industry - Customized Training
	55	Environmental Learning Center	Professional development trainings (CEU), K-12 programs and community education workshops focused on environmental topics.	Charges for work performed.	Arts and Sciences - Environmental Learning Center
Internal Service	41	Internal Service Fund	Accounts for services provided to departments within the college on a cost-reimbursement basis.	Charges for centralized duplication, copiers, and motor pool.	College Services - Business Office and Campus Services

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.

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
General Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 14,745,984	\$ 14,414,311	\$ 15,418,000	Beginning fund balance	\$ 15,418,000	\$ -	\$ -
			State revenue			
19,806,383	19,227,943	20,388,653	State community college support	23,753,592	-	-
164,204	335,084	-	State grants and contracts	175,000	-	-
			Local revenue			
22,128,126	23,429,247	24,133,948	Property taxes	25,874,323	-	-
11,678,724	12,923,715	14,257,580	Tuition	16,281,479	-	-
1,063,758	1,207,774	1,188,750	Fees	1,340,211	-	-
179,370	524,507	521,130	Local grants and contracts	531,148	-	-
173,816	1,149,390	827,578	Other local revenue	903,352	-	-
			Federal revenue			
2,790,174	6,956,958	-	Other federal revenue	-	-	-
57,984,555	65,754,618	61,317,639	Total revenue	68,859,105	-	-
			Other sources			
100,000	500,000	-	Transfers in	-	-	-
1,866	11,545	10,000	Sale of fixed assets	15,000	-	-
101,866	511,545	10,000	Total other sources	15,000	-	-
\$ 72,832,405	\$ 80,680,474	\$ 76,745,639	Total resources	\$ 84,292,105	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 33,675,666	\$ 36,571,189	\$ 39,989,439	Wages and salaries	\$ 42,380,247	\$ -	\$ -
16,261,813	17,463,191	19,466,056	Payroll taxes and benefits	20,536,521	-	-
49,937,479	54,034,380	59,455,495	Total personnel services	62,916,768	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
General Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Materials and services			
696,899	903,836	907,114	Supplies	937,853	-	-
95,799	152,581	224,418	Travel	234,216	-	-
195,620	201,871	414,000	Training and staff development	429,746	-	-
357,954	312,753	340,483	Publicity and public relations	356,441	-	-
64,861	110,031	254,108	Printing and publications	230,276	-	-
1,650,089	1,877,390	2,024,781	Repair and maintenance	2,731,943	-	-
1,497,564	1,755,512	1,894,322	Utilities	2,097,009	-	-
478,748	553,983	581,677	Fees and dues	514,499	-	-
570,083	592,039	730,000	Insurance	790,000	-	-
797,779	1,205,469	1,298,784	Professional services	1,794,960	-	-
10,155	5,702	21,017	Student financial aid	22,528	-	-
160,521	483,665	420,159	Other materials and services	553,712	-	-
<u>6,576,072</u>	<u>8,154,832</u>	<u>9,110,863</u>	Total materials and services	<u>10,693,183</u>	<u>-</u>	<u>-</u>
			Capital outlay			
44,315	18,951	-	Vehicles and equipment	-	-	-
44,628	49,840	77,500	Library collection	80,000	-	-
<u>88,943</u>	<u>68,791</u>	<u>77,500</u>	Total capital outlay	<u>80,000</u>	<u>-</u>	<u>-</u>
<u>56,602,494</u>	<u>62,258,003</u>	<u>68,643,858</u>	Total expenditures	<u>73,689,951</u>	<u>-</u>	<u>-</u>
			Other uses			
1,815,600	1,703,000	1,250,000	Transfers out	1,600,000	-	-
-	-	6,851,781	Contingency	9,002,154	-	-
14,414,311	16,719,469	-	Ending fund balance	-	-	-
<u>16,229,911</u>	<u>18,422,469</u>	<u>8,101,781</u>	Total other uses	<u>10,602,154</u>	<u>-</u>	<u>-</u>
<u>\$ 72,832,405</u>	<u>\$ 80,680,472</u>	<u>\$ 76,745,639</u>	Total requirements	<u>\$ 84,292,105</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 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	\$ -	\$ 60,013	\$ -	\$ 60,013	\$ -	\$ -	\$ -	\$ -
50132	President	575,997	115,449	-	691,446	-	-	-	-
50112	College Relations and Marketing	1,147,783	370,468	-	1,518,251	-	-	-	-
50129	Office of Diversity, Equity & Inclusion	553,108	94,500	-	647,608	-	-	-	-
50500	Foundation	717,688	28,243	-	745,931	-	-	-	-
	Total Executive	<u>2,994,576</u>	<u>668,673</u>	<u>-</u>	<u>3,663,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	67,364	36,685	-	104,049	-	-	-	-
50118	Instruction and Student Services	539,630	79,098	-	618,728	-	-	-	-
	Total Instruction & Student Svcs Admin	<u>606,994</u>	<u>115,783</u>	<u>-</u>	<u>722,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Academic Foundations & Connections									
10002	Skills Development	941,036	41,968	-	983,004	29,665	-	-	29,665
10029	English	2,623,374	23,017	-	2,646,391	26,159	3,700	-	29,859
10031	English for Speakers of Other Languages	952,471	21,250	-	973,721	76,860	3,111	-	79,971
10038	Health/Physical Education/Athletics	1,793,030	41,837	-	1,834,867	6,312	33,000	-	39,312
10056	Mathematics	2,509,941	19,592	-	2,529,533	76,245	23,200	-	99,445
20700	Learning Center	136,218	22,110	-	158,328	-	-	-	-
30095	Counseling	813,646	14,531	-	828,177	44,380	620	-	45,000
30097	Recruitment and Admissions	739,020	87,626	-	826,646	-	-	-	-
30098	Student & Academic Support Services	2,307,854	124,087	-	2,431,941	-	2,100	-	2,100
30099	Enrollment and Graduation Services	1,057,567	35,076	-	1,092,643	24,000	-	-	24,000
30100	Student Life and Leadership	486,010	27,053	-	513,063	-	-	-	-
30104	Academic Foundations and Connections	1,722,522	100,613	-	1,823,135	-	-	-	-
30111	Office of Financial Aid and Scholarships	1,136,971	30,705	-	1,167,676	-	-	-	-
30200	Student Services Enhancements	242,010	186,625	-	428,635	-	-	-	-
	Total Acad Foundations & Connections	<u>17,461,670</u>	<u>776,090</u>	<u>-</u>	<u>18,237,760</u>	<u>283,621</u>	<u>65,731</u>	<u>-</u>	<u>349,352</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 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	937,273	31,821	-	969,094	4,174	90,953	-	95,127
10013	Business	1,554,508	19,914	-	1,574,422	3,784	11,784	-	15,568
10016	Communications and Theatre Arts	1,107,709	94,151	-	1,201,860	10,837	21,975	-	32,812
10017	Computer Science	1,194,637	18,855	-	1,213,492	43,385	-	-	43,385
10028	Engineering Sciences	786,207	12,533	-	798,740	39,116	2,500	-	41,616
10035	World Languages	601,677	10,984	-	612,661	6,946	500	-	7,446
10039	Horticulture	891,376	14,221	-	905,597	11,986	25,700	-	37,686
10057	Music	726,227	32,908	-	759,135	98,421	1,579	-	100,000
10066	Science	2,973,733	10,933	-	2,984,666	197,834	12,559	-	210,393
10074	Social Sciences	1,644,578	33,169	-	1,677,747	-	-	-	-
20082	Arts and Sciences	1,344,866	4,920	-	1,349,786	-	-	-	-
	Total Arts and Sciences	13,762,791	284,409	-	14,047,200	416,483	167,550	-	584,033
Institutional Effectiveness and Planning									
10026	Office of Education Partnerships	631,868	8,358	-	640,226	-	-	-	-
10099	High School Plus	-	-	-	-	225,378	6,000	-	231,378
20084	Institutional Effectiveness & Planning	946,743	34,371	-	981,114	-	-	-	-
20088	Instr Support & Professional Developmt	649,501	59,800	-	709,301	-	-	-	-
20089	Library	1,061,776	190,324	80,000	1,332,100	-	-	-	-
20097	Applied Technology	362,819	3,150	-	365,969	-	-	-	-
20098	Grants Development	171,339	3,150	-	174,489	-	-	-	-
20099	Online Learning	302,597	106,660	-	409,257	-	-	-	-
20401	Curriculum and Scheduling	432,406	72,584	-	504,990	-	-	-	-
50128	Event and Conference Services	240,793	32,788	-	273,581	-	-	-	-
50136	Institutional Research and Reporting	395,813	70,458	-	466,271	-	-	-	-
	Total IEP	5,195,655	581,643	80,000	5,857,298	225,378	6,000	-	231,378

CLACKAMAS COMMUNITY COLLEGE
2024-25 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	2,325,634	28,571	-	2,354,205	205,371	54,251	-	259,622
10007	Automotive and Welding Department	2,035,279	151,044	-	2,186,323	219,398	120,726	-	340,124
10018	Community Education	160,978	92,931	-	253,909	40,709	5,700	-	46,409
10020	Customized Training & Development Svcs	561,427	44,752	-	606,179	-	-	-	-
10033	Educ, Human Svcs & Criminal Justice	1,133,647	20,394	-	1,154,041	13,887	-	-	13,887
10055	Industrial Technology	1,154,906	99,268	-	1,254,174	159,983	30,300	-	190,283
10058	Harmony Student Services & Instruction	1,152,663	14,300	-	1,166,963	-	2,430	-	2,430
10073	Small Business Development Center	316,862	11,246	-	328,108	-	-	-	-
10080	Wilsonville Student Svcs & Instruction	588,150	21,000	-	609,150	41,418	4,700	-	46,118
10085	Wildland Fire	278,002	26,750	-	304,752	12,618	2,900	-	15,518
10200	Emergency Management & GIS	190,482	2,401	-	192,883	-	4,000	-	4,000
10445	Apprenticeship	67,475	5,250	-	72,725	508,084	5,500	-	513,584
20083	Tech, Applied Science & Public Svcs	748,250	15,116	-	763,366	-	-	-	-
20096	Workforce Development/WIOA	38,630	13,998	-	52,628	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	85,000	-	85,000
	Total TAPS	10,752,385	547,021	-	11,299,406	1,201,468	315,507	-	1,516,975
	Total Instruction & Student Services	47,779,495	2,304,946	80,000	50,164,441	2,126,950	554,788	-	2,681,738
COLLEGE SERVICES									
College Services Administration									
50116	College Services	429,569	53,338	-	482,907	-	-	-	-
50125	General Administration	-	1,247,985	-	1,247,985	-	-	-	-
50134	College Safety	1,388,050	326,525	-	1,714,575	-	-	-	-
	Total College Services Administration	1,817,619	1,627,848	-	3,445,467	-	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 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	498,085	886,466	-	1,384,551	-	-	-	-
50110	Business Office	1,229,740	242,858	-	1,472,598	-	-	-	-
		-	1,946,331	-	1,946,331				
	Total Business Services	1,727,825	3,075,655	-	4,803,480	-	-	-	-
Campus Services									
30125	Food Services	-	91,182	-	91,182	-	-	-	-
50143	Environmental Health and Safety	129,032	54,422	-	183,454	-	-	-	-
50145	Shipping and Receiving	35,755	112,183	-	147,938	-	-	-	-
51103	Custodial Services	1,720,035	161,484	-	1,881,519	-	-	-	-
60150	Campus Services	2,278,686	525,813	-	2,804,499	-	-	-	-
	Total Campus Services	4,163,508	945,084	-	5,108,592	-	-	-	-
Human Resources									
50127	Human Resources	1,504,772	262,868	-	1,767,640	-	-	-	-
50139	Professional Development	-	138,600	-	138,600	-	-	-	-
	Total Human Resources	1,504,772	401,468	-	1,906,240	-	-	-	-
Information Technology									
50115	Information Technology	2,928,973	1,669,509	-	4,598,482	-	-	-	-
	Total College Services	12,142,697	7,719,564	-	19,862,261	-	-	-	-
	Total expenditures	<u>\$ 62,916,768</u>	<u>\$ 10,693,183</u>	<u>\$ 80,000</u>	<u>\$ 73,689,951</u>	<u>\$ 2,126,950</u>	<u>\$ 554,788</u>	<u>\$ -</u>	<u>\$ 2,681,738</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Special Revenue Funds (Part 1 of 2)

	<i>Unrestricted Operations</i>		<i>Student Technology and General Student Fees</i>			
	Fee Fund	Innovation Fund	Student Technology Fund	Intramurals and Athletics Fund	Student Life and Leadership Fund	Computer Lab Fund
RESOURCES						
Beginning fund balance	\$ 941,066	\$ 1,084,173	\$ 192,816	\$ 91,860	\$ 175,097	\$ 37,452
Local revenue						
Fees	2,271,302	-	800,000	407,934	65,000	58,000
Sales of goods and services	15,000	-	-	-	-	-
Local grants and contracts	338,137	-	-	-	-	-
Other local revenue	-	-	-	110,000	75,000	-
Total revenue	2,624,439	-	800,000	517,934	140,000	58,000
Other sources						
Transfers in	-	150,000	-	-	-	-
Total resources	\$ 3,565,505	\$ 1,234,173	\$ 992,816	\$ 609,794	\$ 315,097	\$ 95,452
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,589,112	\$ 400,000	\$ 439,614	\$ 15,061	\$ 5,475	\$ 30,000
Payroll taxes and benefits	537,838	-	228,952	5,227	1,900	2,620
Total personnel services	2,126,950	400,000	668,566	20,288	7,375	32,620

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Special Revenue Funds (Part 1 of 2)

	<i>Unrestricted Operations</i>		<i>Student Technology and General Student Fees</i>			
	Fee Fund	Innovation Fund	Student Technology Fund	Intramurals and Athletics Fund	Student Life and Leadership Fund	Computer Lab Fund
Materials and services						
Supplies	379,099	300,000	215,459	90,000	23,600	61,522
Travel	3,350	-	-	190,000	11,600	-
Training & staff development	1,000	-	-	-	3,000	-
Publicity & public relations	5,651	-	-	-	1,500	-
Printing and publications	21,220	-	8,203	-	750	-
Repair and maintenance	22,226	250,000	-	-	-	-
Utilities	700	-	-	-	-	-
Fees and dues	7,500	-	-	25,000	500	-
Insurance	-	-	-	45,000	-	-
Professional services	8,105	-	-	55,000	40,000	-
Cost of goods sold	85,000	-	-	-	-	-
Student financial aid	11,284	-	-	-	27,000	-
Other materials & services	9,653	150,000	-	-	35,000	-
Total materials and services	<u>554,788</u>	<u>700,000</u>	<u>223,662</u>	<u>405,000</u>	<u>142,950</u>	<u>61,522</u>
Capital outlay						
Vehicles and equipment	-	50,000	-	-	-	-
Total expenditures	<u>2,681,738</u>	<u>1,150,000</u>	<u>892,228</u>	<u>425,288</u>	<u>150,325</u>	<u>94,142</u>
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	883,767	84,173	100,588	184,506	164,772	1,310
Ending fund balance	-	-	-	-	-	-
Total other uses	<u>883,767</u>	<u>84,173</u>	<u>100,588</u>	<u>184,506</u>	<u>164,772</u>	<u>1,310</u>
Total requirements	<u>\$ 3,565,505</u>	<u>\$ 1,234,173</u>	<u>\$ 992,816</u>	<u>\$ 609,794</u>	<u>\$ 315,097</u>	<u>\$ 95,452</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	2024-25 Budget
RESOURCES							
Beginning fund balance	\$ 405,000	\$ 2,000,000	\$ 551,193	\$ 190,000	\$ 3,001,071	\$ 1,659,240	\$ 10,328,968
State revenue							
State grants and contracts	-	3,100,000	-	-	-	-	3,100,000
State student financial aid	2,600,000	-	-	-	-	-	2,600,000
Local revenue							
Fees	-	250,000	-	-	-	-	3,852,236
Sales of goods and services	-	-	-	-	-	-	15,000
Local grants and contracts	-	600,000	-	-	-	-	938,137
Local student financial aid	1,400,000	-	-	-	-	-	1,400,000
Other local revenue	-	1,750,000	-	-	-	-	1,935,000
Federal revenue							
Federal grants and contracts	-	5,000,000	-	-	-	-	5,000,000
Federal student financial aid	7,579,240	-	-	-	-	-	7,579,240
Other federal revenue	19,392	5,000	-	-	-	-	24,392
Total revenue	11,598,632	10,705,000	-	-	-	-	26,444,005
Other sources							
Transfers in	-	100,000	750,000	50,000	-	-	1,050,000
Proceeds from long-term debt	-	-	-	-	-	-	-
Total other sources	-	100,000	750,000	50,000	-	-	1,050,000
Total resources	12,003,632	12,805,000	1,301,193	240,000	3,001,071	1,659,240	37,822,973
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 6,707,771
Payroll taxes and benefits	1,114	2,000,000	710,300	-	-	16,540	3,504,491
Retiree stipend	-	-	250,000	-	-	-	250,000
Total personnel services	179,623	6,000,000	960,300	-	-	66,540	10,462,262

CLACKAMAS COMMUNITY COLLEGE

2024-25 BUDGET

Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	2024-25 Budget
Materials and services							
Supplies	-	300,000	-	175,000	-	-	1,544,680
Travel	-	75,000	-	-	-	-	279,950
Training & staff development	-	100,000	-	-	-	-	104,000
Publicity & public relations	-	5,000	-	-	-	-	12,151
Printing and publications	-	20,000	-	-	-	-	50,173
Repair and maintenance	-	50,000	-	-	-	657,637	979,863
Utilities	-	5,000	-	-	-	-	5,700
Fees and dues	-	30,000	-	-	-	-	63,000
Insurance	-	-	-	-	-	-	45,000
Professional services	-	500,000	-	-	-	300,000	903,105
Cost of goods sold	-	-	-	-	-	-	85,000
Student financial aid	11,389,931	1,500,000	-	-	-	-	12,928,215
WIA payments for students	-	1,500,000	-	-	-	-	1,500,000
Other materials & services	-	750,000	-	-	-	-	944,653
Total materials and services	11,389,931	4,835,000	-	175,000	-	957,637	19,445,490
Capital outlay							
Vehicles and equipment	-	350,000	-	-	-	-	400,000
Library collection	-	20,000	-	-	-	-	20,000
Buildings and infrastructure	-	-	-	-	-	600,000	600,000
Total capital outlay	-	370,000	-	-	-	600,000	1,020,000
Total expenditures	11,569,554	11,205,000	960,300	175,000	-	1,624,177	30,927,752
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	434,078	1,600,000	340,893	65,000	3,001,071	35,063	6,895,221
Ending fund balance	-	-	-	-	-	-	-
Total other uses	434,078	1,600,000	340,893	65,000	3,001,071	35,063	6,895,221
Total requirements	\$ 12,003,632	\$ 12,805,000	\$ 1,301,193	\$ 240,000	\$ 3,001,071	\$ 1,659,240	\$ 37,822,973

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Fee Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 981,231	\$ 987,185	\$ 1,089,309	Beginning fund balance	\$ 941,066	\$ -	\$ -
			Local revenue			
-	(28,530)	-	Tuition	-	-	-
2,724,032	2,629,269	2,290,250	Fees	2,271,302	-	-
20,647	27,189	20,000	Sales of goods and services	15,000	-	-
372,830	372,632	313,000	Local grants and contracts	338,137	-	-
3,181	1,507	-	Other local revenue	-	-	-
3,120,690	3,002,067	2,623,250	Total revenue	2,624,439	-	-
			Other sources			
-	-	-	Transfers in	-	-	-
\$ 4,101,921	\$ 3,989,252	\$ 3,712,559	Total resources	\$ 3,565,505	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
2,051,490	1,903,122	\$ 1,764,923	Wages and salaries	\$ 1,589,112	\$ -	\$ -
663,183	662,833	663,330	Payroll taxes and benefits	537,838	-	-
2,714,673	2,565,955	2,428,253	Total personnel services	2,126,950	-	-
			Materials and services			
247,535	288,770	243,803	Supplies	379,099	-	-
4,095	14,002	500	Travel	3,350	-	-
815	920	1,000	Training and staff development	1,000	-	-
334	2,944	5,200	Publicity and public relations	5,651	-	-
13,072	12,057	10,000	Printing and publications	21,220	-	-
9,009	13,440	4,668	Repair and maintenance	22,226	-	-
4,454	2,601	3,250	Utilities	700	-	-
7,127	10,294	-	Fees and dues	7,500	-	-
43,915	42,588	16,165	Professional services	8,105	-	-
49,855	83,129	65,000	Cost of goods sold	85,000	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Fee Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
143	1,160	10,733	Student financial aid	11,284	-	-
-	-	-	WIA payments for student expenses	-	-	-
12,769	37,482	4,118	Other materials and services	9,653	-	-
393,123	509,387	364,437	Total materials and services	554,788	-	-
			Capital outlay			
6,107	(660)	-	Vehicles and equipment	-	-	-
834	-	-	Buildings and infrastructure	-	-	-
6,941	(660)	-	Total capital outlay	-	-	-
3,114,737	3,074,682	2,792,690	Total expenditures	2,681,738	-	-
			Other uses			
-	-	919,869	Contingency	883,767	-	-
987,184	914,575	-	Ending fund balance	-	-	-
987,184	914,575	919,869	Total other uses	883,767	-	-
\$ 4,101,921	\$ 3,989,257	\$ 3,712,559	Total requirements	\$ 3,565,505	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Innovation Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 939,161	\$ 1,140,579	\$ 800,000	Beginning fund balance	\$ 1,084,173	\$ -	\$ -
			Other sources			
250,000	250,000	150,000	Transfers in	150,000	-	-
\$ 1,189,161	\$ 1,390,579	\$ 950,000	Total resources	\$ 1,234,173	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ -	\$ 22,979	\$ 500,000	Wages and salaries	\$ 400,000	\$ -	\$ -
-	483	-	Payroll taxes and benefits	-	-	-
-	23,462	500,000	Total personnel services	400,000	-	-
Materials and services						
18,690	92,085	150,000	Supplies	300,000	-	-
-	-	-	Travel	-	-	-
-	276	-	Publicity and public relations	-	-	-
-	-	-	Printing and publications	-	-	-
10,000	-	150,000	Repair and maintenance	250,000	-	-
19,892	128,601	-	Professional services	-	-	-
-	-	-	Other materials and services	150,000	-	-
48,582	220,962	300,000	Total materials and services	700,000	-	-
Capital outlay						
-	5,288	100,000	Vehicles and equipment	50,000	-	-
48,582	249,712	900,000	Total expenditures	1,150,000	-	-
Other uses						
-	300,000	-	Transfers out	-	-	-
-	-	50,000	Contingency	84,173	-	-
1,140,579	840,867	-	Ending fund balance	-	-	-
1,140,579	1,140,867	50,000	Total other uses	84,173	-	-
\$ 1,189,161	\$ 1,390,579	\$ 950,000	Total requirements	\$ 1,234,173	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Student Technology Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 811,945	\$ 441,351	\$ 250,000	Beginning fund balance	\$ 192,816	\$ -	\$ -
577,689	602,975	800,000	Local revenue			
			Fees	800,000	-	-
\$ 1,389,634	\$ 1,044,326	\$ 1,050,000	Total resources	\$ 992,816	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 320,962	\$ 319,654	\$ 422,214	Wages and salaries	\$ 439,614	\$ -	\$ -
163,740	166,237	219,583	Payroll taxes and benefits	228,952	-	-
484,702	485,891	641,797	Total personnel services	668,566	-	-
			Materials and services			
178,343	468,344	350,000	Supplies	215,459	-	-
1,997	2,503	8,203	Printing and publications	8,203	-	-
283,240	-	-	Repair and maintenance	-	-	-
463,580	470,847	358,203	Total materials and services	223,662	-	-
948,282	956,738	1,000,000	Total expenditures	892,228	-	-
			Other uses			
-	-	50,000	Contingency	100,588	-	-
441,352	87,589	-	Ending fund balance	-	-	-
441,352	87,589	50,000	Total other uses	100,588	-	-
\$ 1,389,634	\$ 1,044,327	\$ 1,050,000	Total requirements	\$ 992,816	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Intramurals and Athletics Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 175,475	\$ 49,918	\$ 75,000	Beginning fund balance	\$ 91,860	\$ -	\$ -
			Local revenue			
243,069	259,614	295,000	Fees	407,934	-	-
93,842	122,073	120,000	Other local revenue	110,000	-	-
336,911	381,687	415,000	Total revenue	517,934	-	-
\$ 512,386	\$ 431,605	\$ 490,000	Total resources	\$ 609,794	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
-	-	\$ 14,868	Wages and salaries	\$ 15,061	\$ -	\$ -
-	-	4,648	Payroll taxes and benefits	5,227	-	-
-	-	19,516	Total personnel services	20,288	-	-
			Materials and services			
152,917	134,839	90,000	Supplies	90,000	-	-
193,741	166,101	215,484	Travel	190,000	-	-
17,985	17,343	20,000	Fees and dues	25,000	-	-
41,542	32,557	40,000	Insurance	45,000	-	-
56,283	41,623	50,000	Professional services	55,000	-	-
462,468	392,463	415,484	Total materials and services	405,000	-	-
462,468	392,463	435,000	Total expenditures	425,288	-	-
			Other uses			
-	-	55,000	Contingency	184,506	-	-
49,918	39,142	-	Ending fund balance	-	-	-
49,918	39,142	55,000	Total other uses	184,506	-	-
\$ 512,386	\$ 431,605	\$ 490,000	Total requirements	\$ 609,794	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Student Life and Leadership Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 161,046	\$ 198,486	\$ 190,000	Beginning fund balance	\$ 175,097	\$ -	\$ -
48,107	51,526	50,000	Local revenue			
40,470	90,627	50,000	Fees	65,000	-	-
88,577	142,153	100,000	Other local revenue	75,000	-	-
\$ 249,623	\$ 340,639	\$ 290,000	Total revenue	140,000	-	-
			Total resources	\$ 315,097	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
6,009	8,461	\$ 5,405	Personnel services			
3,078	3,421	1,691	Wages and salaries	\$ 5,475	\$ -	\$ -
9,087	11,882	7,096	Payroll taxes and benefits	1,900	-	-
			Total personnel services	7,375	-	-
4,757	23,415	13,500	Materials and services			
2,314	1,194	9,500	Supplies	23,600	-	-
-	293	3,000	Travel	11,600	-	-
-	-	1,500	Training and staff development	3,000	-	-
425	430	5,500	Publicity and public relations	1,500	-	-
130	420	1,000	Printing and publications	750	-	-
19,833	39,399	30,000	Fees and dues	500	-	-
5,408	33,725	23,000	Professional services	40,000	-	-
9,183	32,503	25,504	Student financial aid	27,000	-	-
42,050	131,379	112,504	Other materials and services	35,000	-	-
			Total materials and services	142,950	-	-
-	3,689	-	Capital outlay			
51,137	146,950	119,600	Vehicles and equipment	-	-	-
			Total expenditures	150,325	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Student Life and Leadership Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Other uses			
-	-	170,400	Contingency	164,772	-	-
198,486	193,689	-	Ending fund balance	-	-	-
198,486	193,689	170,400	Total other uses	164,772	-	-
\$ 249,623	\$ 340,639	\$ 290,000	Total requirements	\$ 315,097	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Computer Lab Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 115,171	\$ 132,181	\$ 145,000	Beginning fund balance	\$ 37,452	\$ -	\$ -
			Local revenue			
40,294	43,060	43,000	Fees	58,000	-	-
\$ 155,465	\$ 175,241	\$ 188,000	Total resources	\$ 95,452	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
22,104	24,046	\$ 30,000	Wages and salaries	\$ 30,000	\$ -	\$ -
1,180	494	2,500	Payroll taxes and benefits	2,620	-	-
23,284	24,540	32,500	Total personnel services	32,620	-	-
			Materials and services			
-	47	145,500	Supplies	61,522	-	-
23,284	24,587	178,000	Total expenditures	94,142	-	-
			Other uses			
-	-	10,000	Contingency	1,310	-	-
132,181	150,653	-	Ending fund balance	-	-	-
132,181	150,653	10,000	Total other uses	1,310	-	-
\$ 155,465	\$ 175,240	\$ 188,000	Total requirements	\$ 95,452	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Student Financial Aid Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 235,762	\$ 376,124	\$ 384,000	Beginning fund balance	\$ 405,000	\$ -	\$ -
2,695,196	3,394,664	1,500,000	State revenue			
901,112	1,257,530	1,200,000	State student financial aid	2,600,000	-	-
9,369,874	5,773,364	5,925,916	Local revenue			
16,080	(16,080)	16,711	Local student financial aid	1,400,000	-	-
12,982,262	10,409,478	8,642,627	Federal revenue			
\$ 13,218,024	\$ 10,785,602	\$ 9,026,627	Federal student financial aid	7,579,240	-	-
			Other federal revenue	19,392	-	-
			Total revenue	11,598,632	-	-
			Total resources	\$ 12,003,632	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
\$ 18,835	\$ 42,806	\$ 178,509	Personnel services			
95	201	714	Wages and salaries	\$ 178,509	\$ -	\$ -
18,930	43,007	179,223	Payroll taxes and benefits	1,114	-	-
			Total personnel services	179,623	-	-
12,770,895	10,333,216	8,439,007	Materials and services			
52,075	11,068	-	Student financial aid	11,389,931	-	-
12,822,970	10,344,284	8,439,007	Other materials and services	-	-	-
12,841,900	10,387,291	8,618,230	Total materials and services	11,389,931	-	-
			Total expenditures	11,569,554	-	-
			Other uses			
-	-	408,397	Contingency	434,078	-	-
376,124	397,431	-	Ending fund balance	-	-	-
376,124	397,431	408,397	Total other uses	434,078	-	-
\$ 13,218,024	\$ 10,784,722	\$ 9,026,627	Total requirements	\$ 12,003,632	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Grants and Contracts Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 2,433,326	\$ 2,494,425	\$ 2,000,000	Beginning fund balance	\$ 2,000,000	\$ -	\$ -
			State revenue			
844,725	3,046,359	2,250,000	State grants and contracts	3,100,000	-	-
			Local revenue			
215,086	393,920	200,000	Fees	250,000	-	-
262,096	714,747	600,000	Local grants and contracts	600,000	-	-
1,226,615	1,091,631	1,750,000	Other local revenue	1,750,000	-	-
			Federal revenue			
7,722,858	3,817,727	10,000,000	Federal grants and contracts	5,000,000	-	-
2,800	2,640	5,000	Other federal revenue	5,000	-	-
10,274,180	9,067,024	14,805,000	Total revenue	10,705,000	-	-
			Other sources			
115,600	-	-	Transfers in	100,000	-	-
\$ 12,823,106	\$ 11,561,449	\$ 16,805,000	Total resources	\$ 12,805,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 2,137,663	\$ 2,657,884	\$ 5,000,000	Wages and salaries	\$ 4,000,000	\$ -	\$ -
1,058,506	1,280,740	2,500,000	Payroll taxes and benefits	2,000,000	-	-
3,196,169	3,938,624	7,500,000	Total personnel services	6,000,000	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Grants and Contracts Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Materials and services			
979,401	304,358	600,000	Supplies	300,000	-	-
30,567	83,467	100,000	Travel	75,000	-	-
120,199	108,419	200,000	Training and staff development	100,000	-	-
14,046	52,010	15,000	Publicity and public relations	5,000	-	-
15,988	12,649	50,000	Printing and publications	20,000	-	-
96,122	67,960	80,000	Repair and maintenance	50,000	-	-
1,257	9,444	5,000	Utilities	5,000	-	-
7,746	13,233	15,000	Fees and dues	30,000	-	-
546,103	473,519	500,000	Professional services	500,000	-	-
3,584,672	1,097,984	4,000,000	Student financial aid	1,500,000	-	-
1,062,001	1,085,633	1,000,000	WIA payments for student expenses	1,500,000	-	-
414,688	664,955	500,000	Other materials and services	750,000	-	-
<u>6,872,790</u>	<u>3,973,631</u>	<u>7,065,000</u>	Total materials and services	<u>4,835,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
259,722	440,403	350,000	Vehicles and equipment	350,000	-	-
-	3,076	20,000	Library collection	20,000	-	-
<u>259,722</u>	<u>443,479</u>	<u>370,000</u>	Total capital outlay	<u>370,000</u>	<u>-</u>	<u>-</u>
<u>10,328,681</u>	<u>8,355,734</u>	<u>14,935,000</u>	Total expenditures	<u>11,205,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	1,870,000	Contingency	1,600,000	-	-
2,494,425	3,205,721	-	Ending fund balance	-	-	-
<u>2,494,425</u>	<u>3,205,721</u>	<u>1,870,000</u>	Total other uses	<u>1,600,000</u>	<u>-</u>	<u>-</u>
<u>\$ 12,823,106</u>	<u>\$ 11,561,455</u>	<u>\$16,805,000</u>	Total requirements	<u>\$12,805,000</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Retirement Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 1,358,762	\$ 1,076,659	\$ 770,000	Beginning fund balance	\$ 551,193	\$ -	\$ -
			Other sources			
500,000	500,000	500,000	Transfers in	750,000	-	-
\$ 1,858,762	\$ 1,576,659	\$ 1,270,000	Total resources	\$ 1,301,193	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 5,000	\$ -	\$ -	Wages and salaries	\$ -	\$ -	\$ -
536,528	541,241	710,300	Payroll taxes and benefits	710,300	-	-
240,576	209,116	250,000	Retiree stipend	250,000	-	-
782,104	750,357	960,300	Total expenditures	960,300	-	-
			Other uses			
-	-	309,700	Contingency	340,893	-	-
1,076,658	826,302	-	Ending fund balance	-	-	-
1,076,658	826,302	309,700	Total other uses	340,893	-	-
\$ 1,858,762	\$ 1,576,659	\$ 1,270,000	Total requirements	\$ 1,301,193	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Insurance Reserve Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 45,674	\$ 140,264	\$ 240,264	Beginning fund balance	\$ 190,000	\$ -	\$ -
100,000	100,000	50,000	Other sources			
\$ 145,674	\$ 240,264	\$ 290,264	Transfers in	50,000	-	-
			Total resources	\$ 240,000	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Materials and services			
\$ -	\$ -	\$ 275,000	Supplies	\$ 175,000	\$ -	\$ -
14	-	-	Printing and publications	-	-	-
14	-	275,000	Total materials and services	175,000	-	-
			Capital outlay			
5,396	-	-	Vehicles and equipment	-	-	-
5,410	-	275,000	Total expenditures	175,000	-	-
			Other uses			
-	-	15,264	Contingency	65,000	-	-
140,264	240,264	-	Ending fund balance	-	-	-
\$ 145,674	\$ 240,264	\$ 290,264	Total requirements	\$ 240,000	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
PERS Reserve Fund**

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 3,000,000	\$ 3,001,071	\$ 3,001,071	Beginning fund balance	\$ 3,001,071	\$ -	\$ -
			Other sources			
49,740,000	-	-	Proceeds from long-term debt	-	-	-
49,740,000	-	-	Total other sources	-	-	-
\$ 52,740,000	\$ 3,001,071	\$ 3,001,071	Total resources	\$ 3,001,071	\$ -	\$ -
REQUIREMENTS						
			Other uses			
\$ 49,738,929	\$ -	\$ -	Issuance/refunding of long-term debt	-	-	-
-	-	3,001,071	Contingency	\$ 3,001,071	\$ -	\$ -
3,001,071	3,001,071	-	Ending fund balance	-	-	-
52,740,000	3,001,071	3,001,071	Total other uses	3,001,071	-	-
\$ 52,740,000	\$ 3,001,071	\$ 3,001,071	Total requirements	\$ 3,001,071	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Technology Infrastructure and Software Replacement Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 2,211,200	\$ 1,828,669	\$ 1,797,484	Beginning fund balance	\$ 1,659,240	\$ -	\$ -
			State revenue			
33,491	-	-	Other state revenue	-	-	-
\$ 2,211,200	\$ 1,828,669	\$ 1,797,484	Total resources	\$ 1,659,240	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
\$ -	\$ -	\$ 50,000	Wages and salaries	\$ 50,000	\$ -	\$ -
-	-	16,340	Payroll taxes and benefits	16,540	-	-
-	-	66,340	Total personnel services	66,540	-	-
Materials and services						
-	31,185	831,144	Repair and maintenance	657,637	-	-
-	-	300,000	Professional services	300,000	-	-
-	31,185	1,131,144	Total materials and services	957,637	-	-
Capital outlay						
416,022	-	600,000	Buildings and infrastructure	600,000	-	-
416,022	31,185	1,797,484	Total expenditures	1,624,177	-	-
Other uses						
-	-	-	Contingency	35,063	-	-
1,828,669	1,797,484	-	Ending fund balance	-	-	-
1,828,669	1,797,484	-	Total other uses	35,063	-	-
\$ 2,244,691	\$ 1,828,669	\$ 1,797,484	Total requirements	\$ 1,659,240	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Debt Service Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 2,684,044	\$ 2,146,522	\$ 2,557,135	Beginning fund balance	\$ 3,236,121	\$ -	\$ -
			Local revenue			
6,812,248	11,071,449	11,283,175	Property taxes	11,574,081	-	-
5,432,632	6,570,330	5,675,283	Other local revenue	5,513,961	-	-
12,244,880	17,641,779	16,958,458	Total revenue	17,088,042	-	-
			Other sources			
8,004,769	-	-	Proceeds from long-term debt	-	-	-
\$ 22,933,693	\$ 19,788,301	\$ 19,515,593	Total resources	\$ 20,324,163	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Debt service			
\$ 7,980,000	\$ 10,970,685	\$ 12,088,253	Principal	\$ 13,510,856	\$ -	\$ -
4,802,401	5,032,995	5,020,626	Interest	4,298,693	-	-
12,782,401	16,003,680	17,108,879	Total debt service	17,809,549	-	-
			Other uses			
8,004,769	-	-	Issuance/refunding of long-term debt	-	-	-
-	-	2,206,714	Contingency	-	-	-
2,146,523	3,784,623	200,000	Ending fund balance	2,514,614	-	-
10,151,292	3,784,623	2,406,714	Total other uses	2,514,614	-	-
\$ 22,933,693	\$ 19,788,303	\$ 19,515,593	Total requirements	\$ 20,324,163	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 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
	2015	2017	Total			
Fund balance June 30, 2023			\$ 205,691	\$3,606,057	\$ (27,125)	\$3,784,623
Projected 2023-24						
Revenue			11,274,000	5,286,377	-	16,560,377
Expenditures						
Principal	\$ 6,314,280	\$ 1,538,973	7,853,253	4,235,000	-	12,088,253
Interest	807,939	2,449,677	3,257,616	1,742,010	21,000	5,020,626
Total debt service	<u>\$ 7,122,219</u>	<u>\$ 3,988,650</u>	<u>11,110,869</u>	<u>5,977,010</u>	<u>21,000</u>	<u>17,108,879</u>
Fund balance at end of year			368,822	2,915,424	(48,125)	3,236,121
Budget 2024-25						
Revenue			11,574,081	5,513,961	-	17,088,042
Transfers in			-	-	-	-
Total revenue & other sources			<u>11,574,081</u>	<u>5,513,961</u>	<u>-</u>	<u>17,088,042</u>
Expenditures						
Principal	\$ 6,779,804	\$ 1,985,000	8,764,804	4,605,000	141,052	13,510,856
Interest	563,699	2,114,400	2,678,099	1,599,594	21,000	4,298,693
Total debt service	<u>\$ 7,343,503</u>	<u>\$ 4,099,400</u>	<u>11,442,903</u>	<u>6,204,594</u>	<u>162,052</u>	<u>17,809,549</u>
Fund balance at end of year			<u>\$ 500,000</u>	<u>\$ 2,224,791</u>	<u>\$ (210,177)</u>	<u>\$ 2,514,614</u>

Restrictions on and use of fund balance

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

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Description of Long-Term Debt

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

General Obligation Bonds

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

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

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

Pension Obligation Bonds

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

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Description of Long-Term Debt

Full Faith and Credit Obligations (FFCO)

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

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

The 2009 FFCO advance refunded certificates of participation (COPs) issued for construction of the Public Safety Training Center and the Sheriff's precinct station in 1996, which was subsequently refunded in 1998. The station is being purchased from the college by the Clackamas County Sheriff. Rent payments received from the County approximate debt service on the 2009 FFCO. The debt was called on June 1, 2019, and thus was paid off in full during fiscal year 2018-19.

Payments from the County will continue through 2026 pursuant to the original agreement. The payments are now considered a source of General Fund revenue, and the College recoups the transfer and is provided 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.

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	
	2007 Refunding of 2001	2015	2017	2004	2005	2021	Beavercreek Property Loan	Total
Original amount	\$ 31,850,000	\$ 44,996,012	\$ 44,997,901	\$ 15,695,000	\$ 14,620,000	\$ 49,740,000	\$ 1,200,000	\$ 203,098,913
Principal balance at June 30, 2024	\$ -	\$ 30,010,708	\$ 39,561,084	\$ 5,940,000	\$ 5,205,000	\$ 45,145,000	\$ 1,200,000	\$ 127,061,792
Payment source	Property tax levy for debt service			College operations			Clackamas County	
Purpose	Refund 2001 GO bonds	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003			Purchase property adjacent to current property	
Coupon rates	4.00-5.00%	2.00-5.00%	2.00-5.00%	3.35-5.50%	4.64-4.83%	2.42-2.51%	3.00-4.00%	
True interest cost	3.95%	3.82%	3.72%	5.48%	4.86%	2.49%	3.12%	
Insurer	Financial Guaranty Insurance Co	Oregon State Treasury, Debt Management Division	Charles Schwab & Co., Inc.	Financial Security Assurance	Ambac Assurance Corp	Ambac Assurance Corp	None	
Underlying rating at issuance								
S & P	AAA	AA	AA+	AAA	AAA	AAA	AA	
Moody's	Aaa	Aa2	Aa1	not rated	not rated	not rated	not rated	
Current rating								
S & P	AA	AA	AA+	AA	A+	A+	AA	
Moody's	Aa2	Aa2	Aa1	not rated	not rated	not rated	not rated	

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Debt Service Expenditures to Maturity

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	Beavercreek Property Loan	
	<i>Total Principal and Interest</i>							
2025	-	7,343,503	4,099,400	1,823,482	1,576,454	2,804,658	162,052	17,809,549
2026	-	4,364,850	2,035,000	1,900,809	1,637,443	2,903,861	162,052	13,004,015
2027	-	4,504,500	2,080,000	1,979,287	1,707,393	3,002,106	162,052	13,435,338
2028	-	4,655,000	2,127,750	1,018,364	880,580	3,099,432	162,051	11,943,177
2029	-	4,805,000	2,183,000	-	-	3,206,828	162,051	10,356,879
2030	-	4,965,000	2,230,250	-	-	3,318,600	162,051	10,675,901
2031	-	5,125,000	2,289,750	-	-	3,429,941	162,051	11,006,742
2032	-	5,290,000	2,345,750	-	-	3,546,171	162,051	11,343,972
2033	-	3,825,000	2,403,250	-	-	3,664,060	-	9,892,310
2034	-	-	2,462,000	-	-	3,788,926	-	6,250,926
2035	-	-	2,521,750	-	-	3,919,888	-	6,441,638
2036	-	-	8,297,250	-	-	4,052,661	-	12,349,911
2037	-	-	8,547,500	-	-	4,191,577	-	12,739,077
2038	-	-	8,804,251	-	-	4,335,550	-	13,139,801
2039	-	-	9,070,750	-	-	4,482,014	-	13,552,764
2040	-	-	9,345,000	-	-	2,295,674	-	11,640,674
Total	\$ -	\$ 44,877,853	\$ 70,842,651	\$ 6,721,942	\$ 5,801,870	\$ 56,041,947	\$ 1,296,412	\$ 185,582,675

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Debt Service Expenditures to Maturity

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	Beavercreek Property Loan	
	<i>Principal Portion</i>							
2025	-	6,779,804	1,985,000	1,495,000	1,325,000	1,785,000	141,052	13,510,856
2026	-	4,010,000	-	1,655,000	1,450,000	1,900,000	143,520	9,158,520
2027	-	4,290,000	45,000	1,825,000	1,590,000	2,020,000	146,032	9,916,032
2028	-	2,770,656	95,000	965,000	840,000	2,145,000	148,587	6,964,243
2029	-	2,710,789	155,000	-	-	2,285,000	151,187	5,301,976
2030	-	2,642,025	210,000	-	-	2,435,000	153,833	5,440,858
2031	-	2,578,388	280,000	-	-	2,590,000	156,525	5,604,913
2032	-	2,511,851	350,000	-	-	2,755,000	159,264	5,776,115
2033	-	1,717,196	425,000	-	-	2,930,000	-	5,072,196
2034	-		505,000	-	-	3,120,000	-	3,625,000
2035	-		590,000	-	-	3,325,000	-	3,915,000
2036	-		6,395,000	-	-	3,540,000	-	9,935,000
2037	-	-	6,965,000	-	-	3,770,000	-	10,735,000
2038	-	-	6,805,044	-	-	4,025,000	-	10,830,044
2039	-	-	7,082,727	-	-	4,290,000	-	11,372,727
2040	-	-	7,673,313	-	-	2,230,000	-	9,903,313
Total	\$ -	\$ 30,010,708	\$ 39,561,084	\$ 5,940,000	\$ 5,205,000	\$ 45,145,000	\$ 1,200,000	\$ 127,061,792

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Debt Service Expenditures to Maturity

Year Ending June 30	General Obligation Bonds			Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2007 Refunding of 2001	2015	2017	2004	2005	2021	Beavercreek Property Loan	
	<i>Interest Portion</i>							
2025	-	563,699	2,114,400	328,482	251,454	1,019,658	21,000	4,298,693
2026	-	354,850	2,035,000	245,809	187,443	1,003,861	18,532	3,845,495
2027	-	214,500	2,035,000	154,287	117,393	982,106	16,020	3,519,306
2028	-	1,884,344	2,032,750	53,364	40,580	954,432	13,464	4,978,934
2029	-	2,094,211	2,028,000	-	-	921,828	10,864	5,054,903
2030	-	2,322,975	2,020,250	-	-	883,600	8,218	5,235,043
2031	-	2,546,613	2,009,750	-	-	839,941	5,526	5,401,830
2032	-	2,778,149	1,995,750	-	-	791,171	2,787	5,567,857
2033	-	2,107,805	1,978,250	-	-	734,060	-	4,820,115
2034	-	-	1,957,000	-	-	668,926	-	2,625,926
2035	-	-	1,931,750	-	-	594,888	-	2,526,638
2036	-	-	1,902,250	-	-	512,661	-	2,414,911
2037	-	-	1,582,500	-	-	421,577	-	2,004,077
2038	-	-	1,999,207	-	-	310,550	-	2,309,757
2039	-	-	1,988,023	-	-	192,014	-	2,180,037
2040	-	-	1,671,687	-	-	65,674	-	1,737,361
Total	\$ -	\$ 14,867,145	\$ 31,281,567	\$ 781,942	\$ 596,870	\$ 10,896,947	\$ 96,412	\$ 58,520,883

CLACKAMAS COMMUNITY COLLEGE
2024-25 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, 2023-24	\$ 85,874,093,041
Percentage limitation	<u>1.5%</u>
Legal debt limitation	<u>1,288,111,396</u>
Bonded indebtedness at June 30, 2024	<u>72,042,310</u>
Debt margin	<u><u>\$ 1,216,069,086</u></u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Capital Projects Funds

	<i>Restricted</i>	<i>Unrestricted</i>			
	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	2024-25 Budget
RESOURCES					
Beginning fund balance	\$ -	\$ 265,910	\$ 1,400,000	\$ 2,260,181	\$ 3,926,091
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	\$ -	\$ 365,910	\$ 1,550,000	\$ 2,560,181	\$ 4,476,091
REQUIREMENTS					
Expenditures					
Materials and services					
Supplies	-	365,910	500,000	-	865,910
Repair and maintenance	-	-	-	495,000	495,000
Professional services	-	-	-	900,000	900,000
Other materials and services	-	-	-	20,000	20,000
Total materials and services	-	365,910	500,000	1,415,000	2,280,910
Capital outlay					
Vehicles and equipment	-	-	780,000	-	780,000
Buildings and infrastructure	-	-	-	900,000	900,000
Total capital outlay	-	-	780,000	900,000	1,680,000
Total expenditures	-	365,910	1,280,000	2,315,000	3,960,910
Other uses					
Contingency	-	-	270,000	245,181	515,181
Total requirements	\$ -	\$ 365,910	\$ 1,550,000	\$ 2,560,181	\$ 4,476,091

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Capital Projects (Bond) Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 6,672,331	\$ 3,861,102	\$ 1,000,000	Beginning fund balance	\$ -	\$ -	\$ -
1,440,824	-	-	State revenue			
			State grants and contracts	-	-	-
38,501	-	-	Local revenue			
1,479,325	-	-	Other local revenue	-	-	-
			Total revenue	-	-	-
			Other sources			
-	250,000	-	Transfers in	-	-	-
\$ 8,151,656	\$ 4,111,102	\$ 1,000,000	Total resources	\$ -	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 3,697	\$ -	\$ -	Wages and salaries	\$ -	\$ -	\$ -
1,934	-	-	Payroll taxes and benefits	-	-	-
5,631	-	-	Total personal services	-	-	-
			Materials and services			
\$ 248,260	\$ 278,044	\$ -	Supplies	\$ -	\$ -	\$ -
65	66	-	Publicity and public relations	-	-	-
854,977	456,485	-	Professional services	-	-	-
1,103,302	734,595	-	Total materials and services	-	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Capital Projects (Bond) Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Capital outlay			
3,181,621	2,853,678	-	Buildings and infrastructure	-	-	-
-	-	-	Land	-	-	-
3,181,621	2,853,678	-	Total capital outlay	-	-	-
4,290,554	3,588,273	-	Total expenditures	-	-	-
			Other uses			
-	-	1,000,000	Transfers out	-	-	-
3,861,102	522,829	-	Ending fund balance	-	-	-
3,861,102	522,829	1,000,000	Total other uses	-	-	-
\$ 8,151,656	\$ 4,111,102	\$ 1,000,000	Total requirements	\$ -	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Staff Computer Replacement Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 149,679	\$ 240,318	\$ 225,000	Beginning fund balance	\$ 265,910	\$ -	\$ -
			Other sources			
100,000	103,000	100,000	Transfers in	100,000	-	-
\$ 249,679	\$ 343,318	\$ 325,000	Total resources	\$ 365,910	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Materials and services			
\$ 9,361	\$ 190,706	\$ 300,000	Supplies	\$ 365,910	\$ -	\$ -
			Other uses			
-	-	25,000	Contingency	-	-	-
240,318	152,612	-	Ending fund balance	-	-	-
240,318	152,612	25,000	Total other uses	-	-	-
\$ 249,679	\$ 343,318	\$ 325,000	Total requirements	\$ 365,910	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Equipment Replacement Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 2,012,346	\$ 1,877,130	\$ 1,500,000	Beginning fund balance	\$ 1,400,000	\$ -	\$ -
-	8,160	-	Local revenue			
			Fees	-	-	-
250,000	250,000	150,000	Other sources			
			Transfers in	150,000	-	-
\$ 2,262,346	\$ 2,135,290	\$ 1,650,000	Total resources	\$ 1,550,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 385,216	\$ 32,773	\$ 500,000	Supplies	\$ 500,000	\$ -	\$ -
-	28,500	-	Professional services	-	-	-
385,216	61,273	500,000	Total materials and services	500,000	-	-
-	60,483	1,000,000	Capital outlay			
			Vehicles and equipment	780,000	-	-
385,216	121,756	1,500,000	Total expenditures	1,280,000	-	-
-	450,000	-	Other uses			
-	-	150,000	Transfers out	-	-	-
1,877,130	1,563,534	-	Contingency	270,000	-	-
1,877,130	2,013,534	150,000	Ending fund balance	-	-	-
\$ 2,262,346	\$ 2,135,290	\$ 1,650,000	Total other uses	270,000	-	-
			Total requirements	\$ 1,550,000	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Major Maintenance Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 3,018,386	\$ 2,957,060	\$ 2,700,000	Beginning fund balance	\$ 2,260,181	\$ -	\$ -
			Local revenue			
-	74,048	-	Other local revenue	-	-	-
			Federal revenue			
75,322	74,091	-	Federal grants and contracts	-	-	-
			Other sources			
500,000	500,000	1,300,000	Transfers in	300,000	-	-
520,000	-	-	Sale of fixed assets	-	-	-
1,200,000	-	-	Proceeds from long-term debt	-	-	-
2,220,000	500,000	1,300,000	Total other sources	300,000	-	-
\$ 5,313,708	\$ 3,605,199	\$ 4,000,000	Total resources	\$ 2,560,181	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 790	\$ 20,596	\$ -	Supplies	\$ -	\$ -	\$ -
13,613	207,669	500,000	Repair and maintenance	495,000	-	-
33,470	-	-	Fees and dues	-	-	-
506,061	688,601	800,000	Professional services	900,000	-	-
2,714	150	-	Other materials and services	20,000	-	-
556,648	917,016	1,300,000	Total materials and services	1,415,000	-	-
			Capital outlay			
-	15,975	2,500,000	Buildings and infrastructure	900,000	-	-
1,800,000	-	-	Land	-	-	-
1,800,000	15,975	2,500,000	Total capital outlay	900,000	-	-
2,356,648	932,991	3,800,000	Total expenditures	2,315,000	-	-
			Other uses			
-	-	200,000	Contingency	245,181	-	-
2,957,060	2,672,208	-	Ending fund balance	-	-	-
\$ 5,313,708	\$ 3,605,199	\$ 4,000,000	Total requirements	\$ 2,560,181	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Proprietary Funds

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2024-25 Budget
RESOURCES					
Beginning fund balance	\$ 394,697	\$ 4,000	\$ -	\$ 215,456	\$ 614,153
Local revenue					
Fees	-	-	82,000	-	82,000
Sales of goods and services	60,000	-	-	215,000	275,000
Local grants and contracts	-	500,000	-	-	500,000
Other local revenue	95,000	-	55,000	-	150,000
Federal revenue					
Other federal revenue	-	-	-	-	-
Total revenue	155,000	500,000	137,000	215,000	1,007,000
Other sources					
Transfers in	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-
Total other sources	-	-	-	-	-
Total resources	\$ 549,697	\$ 504,000	\$ 137,000	\$ 430,456	\$ 1,621,153
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 97,935	\$ 369,959	\$ 105,000	\$ 69,623	\$ 642,517
Payroll taxes and benefits	28,607	90,340	26,147	42,172	187,266
Total personnel services	126,542	460,299	131,147	111,795	829,783

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Proprietary Funds

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2024-25 Budget
Materials and services					
Supplies	1,000	12,139	2,453	31,000	46,592
Travel	-	6,000	200	44,000	50,200
Training and staff development	-	6,000	-	-	6,000
Publicity and public relations	-	3,000	250	-	3,250
Printing and publications	200	6,000	1,000	-	7,200
Repair and maintenance	4,000	-	-	67,000	71,000
Utilities	800	62	100	-	962
Fees and dues	-	7,000	600	-	7,600
Professional services	15,000	3,500	1,050	-	19,550
Cost of goods sold	300,000	-	-	-	300,000
Student financial aid	-	-	-	-	-
Other materials and services	-	-	200	-	200
Total materials and services	<u>321,000</u>	<u>43,701</u>	<u>5,853</u>	<u>142,000</u>	<u>512,554</u>
Capital outlay					
Vehicles and equipment	-	-	-	50,000	50,000
Total expenditures	<u>447,542</u>	<u>504,000</u>	<u>137,000</u>	<u>303,795</u>	<u>1,392,337</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	102,155	-	-	126,661	228,816
Ending fund balance	-	-	-	-	-
Total other uses	<u>102,155</u>	<u>-</u>	<u>-</u>	<u>126,661</u>	<u>228,816</u>
Total requirements	<u>\$ 549,697</u>	<u>\$ 504,000</u>	<u>\$ 137,000</u>	<u>\$ 430,456</u>	<u>\$ 1,621,153</u>

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Bookstore Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 621,970	\$ 521,643	\$ 400,000	Beginning fund balance	\$ 394,697	\$ -	\$ -
			Local revenue			
9,222	14,343	55,000	Sales of goods and services	60,000	-	-
78,956	38,191	60,000	Other local revenue	95,000	-	-
88,178	52,534	115,000	Total revenue	155,000	-	-
\$ 710,148	\$ 574,177	\$ 515,000	Total resources	\$ 549,697	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 57,749	\$ 61,030	\$ 72,819	Wages and salaries	\$ 97,935	\$ -	\$ -
20,720	22,570	23,824	Payroll taxes and benefits	28,607	-	-
78,469	83,600	96,643	Total personnel services	126,542	-	-
			Materials and services			
-	-	-	Supplies	1,000	-	-
489	683	-	Printing and publications	200	-	-
-	-	5,000	Repair and maintenance	4,000	-	-
142	217	-	Utilities	800	-	-
-	50,000	300,000	Professional services	15,000	-	-
9,405	2,672	60,000	Cost of goods sold	300,000	-	-
10,036	53,572	365,000	Total materials and services	321,000	-	-
88,505	137,172	461,643	Total expenditures	447,542	-	-
			Other uses			
100,000	-	-	Transfers out	-	-	-
-	-	53,357	Contingency	102,155	-	-
521,643	437,006	-	Ending fund balance	-	-	-
621,643	437,006	53,357	Total other uses	102,155	-	-
\$ 710,148	\$ 574,178	\$ 515,000	Total requirements	\$ 549,697	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Customized Training Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 126,835	\$ 24	\$ 5,000	Beginning fund balance	\$ 4,000	\$ -	\$ -
361,365	467,200	500,000	Local revenue			
			Local grants and contracts	500,000	-	-
105,521	-	-	Federal revenue			
466,886	467,200	500,000	Other federal revenue	-	-	-
\$ 593,721	\$ 467,224	\$ 505,000	Total revenue	500,000	-	-
			Total resources	\$ 504,000	\$ -	\$ -
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 407,543	\$ 302,616	\$ 213,589	Wages and salaries	\$ 369,959	\$ -	\$ -
173,631	143,388	84,581	Payroll taxes and benefits	90,340	-	-
581,174	446,004	298,170	Total personnel services	460,299	-	-
			Materials and services			
9,481	2,943	11,800	Supplies	12,139	-	-
873	2,524	7,949	Travel	6,000	-	-
445	-	6,000	Training and staff development	6,000	-	-
-	-	2,000	Publicity and public relations	3,000	-	-
1,567	2,205	4,000	Printing and publications	6,000	-	-
122	-	250	Utilities	62	-	-
35	-	3,000	Fees and dues	7,000	-	-
-	72	102,000	Professional services	3,500	-	-
-	13,475	-	Other materials and services	-	-	-
12,523	21,219	136,999	Total materials and services	43,701	-	-
593,697	467,223	435,169	Total expenditures	504,000	-	-
			Other uses			
-	-	69,831	Contingency	-	-	-
24	-	-	Ending fund balance	-	-	-
24	-	69,831	Total other uses	-	-	-
\$ 593,721	\$ 467,223	\$ 505,000	Total requirements	\$ 504,000	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Environmental Learning Center

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
\$ 650	\$ 21,242	\$ 5,000	Beginning fund balance	\$ -	\$ -	\$ -
			Local revenue			
65,745	27,157	72,000	Fees	82,000	-	-
49,221	63,659	50,000	Other local revenue	55,000	-	-
			Federal revenue			
69,945	-	-	Other federal revenue	-	-	-
184,911	90,816	122,000	Total revenue	137,000	-	-
\$ 185,561	\$ 112,058	\$ 127,000	Total resources	\$ 137,000	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Personnel services			
122,611	81,269	\$ 97,000	Wages and salaries	\$ 105,000	\$ -	\$ -
14,405	13,756	9,338	Payroll taxes and benefits	26,147	-	-
137,016	95,025	106,338	Total personnel services	131,147	-	-
			Materials and services			
10,391	4,779	4,800	Supplies	2,453	-	-
862	12	200	Travel	200	-	-
254	-	250	Publicity and public relations	250	-	-
945	1,879	1,500	Printing and publications	1,000	-	-
46	121	-	Repair and maintenance	-	-	-
-	-	100	Utilities	100	-	-
269	510	250	Fees and dues	600	-	-
14,536	9,336	8,250	Professional services	1,050	-	-
-	397	312	Other materials and services	200	-	-
27,303	17,034	15,662	Total materials and services	5,853	-	-
164,319	112,059	122,000	Total expenditures	137,000	-	-

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Environmental Learning Center

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			Other uses			
		5,000	Contingency	-	-	-
21,242	-	-	Ending fund balance	-	-	-
21,242	-	5,000	Total other uses	-	-	-
\$ 185,561	\$ 112,059	\$ 127,000	Total requirements	\$ 137,000	\$ -	\$ -

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Internal Service Fund

2021-22 Actual	2022-23 Actual	2023-24 Budget		2024-25 Proposed	2024-25 Approved	2024-25 Adopted
			RESOURCES			
\$ 240,284	\$ 232,946	\$ 175,000	Beginning fund balance	\$ 215,456	\$ -	\$ -
139,362	209,657	215,000	Local revenue			
			Sales of goods and services	215,000	-	-
1	-	-	Other sources			
-	-	-	Proceeds from long-term debt	-	-	-
			Total other sources	-	-	-
\$ 379,646	\$ 442,603	\$ 390,000	Total resources	\$ 430,456	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 28,915	\$ 69,120	\$ 73,810	Wages and salaries	\$ 69,623	\$ -	\$ -
8,024	36,781	41,853	Payroll taxes and benefits	42,172	-	-
36,939	105,901	115,663	Total personnel services	111,795	-	-
			Materials and services			
17,198	20,137	33,000	Supplies	31,000	-	-
54,225	59,512	50,000	Travel	44,000	-	-
-	95	-	Printing and publications	-	-	-
36,614	53,231	61,000	Repair and maintenance	67,000	-	-
1,145	734	-	Professional services	-	-	-
109,182	133,709	144,000	Total materials and services	142,000	-	-
			Capital outlay			
579	-	55,000	Vehicles and equipment	50,000	-	-
146,700	239,610	314,663	Total expenditures	303,795	-	-
			Other uses			
-	-	75,337	Contingency	126,661	-	-
232,947	202,991	-	Ending fund balance	-	-	-
232,947	202,991	75,337	Total other uses	126,661	-	-
\$ 379,647	\$ 442,601	\$ 390,000	Total requirements	\$ 430,456	\$ -	\$ -

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2023-24	2024-25		
TUITION				General Fund
In state (in district and out of district border states)	\$ 121.00	\$ 126.00	per credit hour	
Out of state and international	291.00	302.00	per credit hour	
UNIVERSAL FEES				
General student fee: for non-specific course related services available to the general college community.	6.50	6.50	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	6.50	per credit hour	Student Technology
College services fee	30.00	30.00	per term	General Fund
SERVICE FEES				
Deferred payment, non-payment, collection fees, nursing admission, international student application, challenge, credit for prior learning, challenge exam, etc.	various			General or Fee Fund

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Tuition and Fees

		Rate		Unit	Fund Receiving the Revenue, or Course
		2023-24	2024-25		
COURSE FEES AND SPECIAL PROGRAM FEES					Fee Fund
10007	Automotive and Welding	48.00	50.00	Per credit	AB-101, AB-105
10007	Automotive and Welding	120.00	124.00	Per course	AB-106, ABR-152, AM-223
10007	Automotive and Welding	31.00	32.00	Per credit	AB-113, AB-133, AB-222, AB-224, AB-226, ABR-125, ABR-127, ABR-129, ABR-225, ABR-227
10007	Automotive and Welding	52.00	54.00	Per credit	AB-149
10007	Automotive and Welding	57.00	59.00	Per credit	AB-150, AB-151
10007	Automotive and Welding	96.00	99.00	Per course	ABR-142, AM-228
10007	Automotive and Welding	48.00	50.00	Per course	ABR-162
10007	Automotive and Welding	61.00	63.00	Per course	AM-106
10007	Automotive and Welding	117.00	121.00	Per course	AM-118
10007	Automotive and Welding	204.00	211.00	Per course	AM-129; AM-130, AM-131, AM-133, AM-142, AM-225, AM-229, AM-235, AM-242
10007	Automotive and Welding	130.00	134.00	Per course	AM-224
10007	Automotive and Welding	168.00	174.00	Per course	AM-245

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2023-24	2024-25		
10007	Automotive and Welding	71.00	73.00	Per credit	AB-112, AB-123, AB-235. WLD-100, WLD-102, WLD-103, WLD-104, WLD-110, WLD-111, WLD-111A, WLD-111B, WLD-113, WLD-113A, WLD-113B, WLD-115, WLD-115A, WLD-115B, WLD-150, WLD-200, WLD-203, WLD-210, WLD-211, WLD-212, WLD-213, WLD-215, WLD-230, WLD-250, WLD-251, WDL-252, WLD-261, WLD-270
10066	Science	190.00	250.00	Per course	BI-163 Malheur Field Trip
10066	Science	400.00	450.00	Per course	BI-165D Natural History of SW Deserts
10031	English for Speakers of Other Languages	30.00	35.00	Per course	ESOL-020, ESOL-014
		60.00	65.00	Per course	ESOL-015
10031	English for Speakers of Other Languages				
10031	English for Speakers of Other Languages	60.00	70.00	Per course	ESOL-044, ESOL-054
10039	Horticulture	55.00	30.00	Per course	HOR-223
10066	Science	45.00	50.00	Per course	CH-221-01, CH-221-20, CH-221-40, CH-221-41
10085	Wildland Fire	50.00	110.00	Per course	FRP-102 Basic Forest Mgmt
10085	Wildland Fire	30.00	-	Per course	FRP-201 Advance Forest Mgmt
10085	Wildland Fire	30.00	90.00	Per course	FRP-205 Forest Mgmt Assessment

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Tuition and Fees

		Rate		Unit	Fund Receiving the Revenue, or Course
		2023-24	2024-25		
10085	Wildland Fire	25.00	50.00	Per course	FRP-244 Wilderness II: Basic Land Navigation; FRP-290 Inter Wildland Fire Behavior;
10057	Music	299.00	225.00	Per credit	MUP-100, MUP-171 through MUP-191 (rock and jazz lessons)

**CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>						
		General Fund	Fee Fund	PERS Reserve	Student Tech Fund	Debt Fund	Bookstore Fund	Total
<i>Transfer in to:</i>	Purpose							
General Fund	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Innovation Fund	1	150,000	-	-	-	-	-	150,000
Grants and Contracts Fund	3	100,000	-	-	-	-	-	100,000
Retirement Fund	1	750,000	-	-	-	-	-	750,000
Insurance Reserve Fund	1	50,000	-	-	-	-	-	50,000
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>\$ 1,600,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600,000</u>

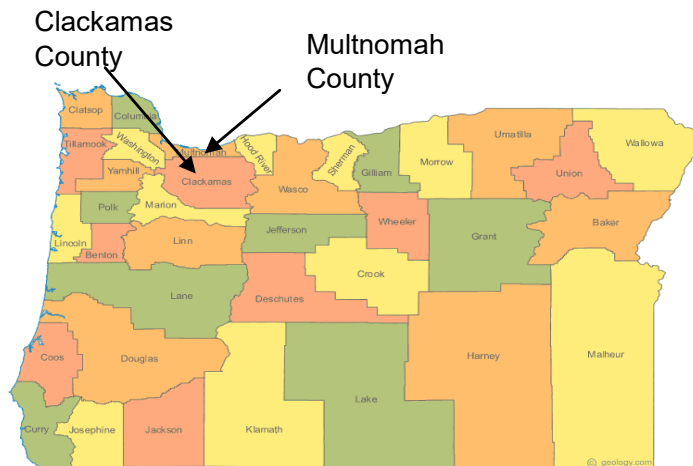
Purpose

- 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.

CLACKAMAS COMMUNITY COLLEGE
2024-2025 BUDGET
Statistical Section

Geography

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



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

History

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

County Snapshot

- Average Temperatures 2020: January: 40.2°, July: 68.4°
- Elevation at Oregon City: 55'
- Elevation at Mt. Hood: 11,245'
- Area: 1,884 sq. mi.
- Population (2023 estimate): 423,173
- Average Annual Precipitation: 48.4"
- Principle Industries: Agriculture, metals manufacturing, trucking and warehousing, nursery stock, retail services, wholesale trade and construction.

Population

The five Oregon counties in the Portland MSA contain 1,973,756 people, with a total of 47% out of Oregon's total population of 4,240,137. The population of Clackamas County has steadily increased from 1850. The 2022 population of 423,173 represented a 12.5% increase over the 2010 population of 375,992.

CLACKAMAS COMMUNITY COLLEGE
2024-2025 BUDGET
Statistical Section

Economy and Employment

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

Comparative (seasonally adjusted) unemployment rates follow.

	March 2024	March 2023
US	3.8%	3.5%
Oregon	4.2%	4.4%
Portland-Vancouver-Hillsboro MSA	4.2%	4.2%
Clackamas County	3.7%	4.0%

True cash valuation of properties in the County shows strong growth, below. Assessed value, which is limited by ballot measures in the 1990s, has also rebounded.

Fiscal Year	Assessed Valuation		True Cash Valuation	
	Billions	Change	Billions	Change
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%
2020-21	41.4	5.0%	63.3	5.2%
2019-20	39.5	4.4%	60.2	7.3%

Educational Options

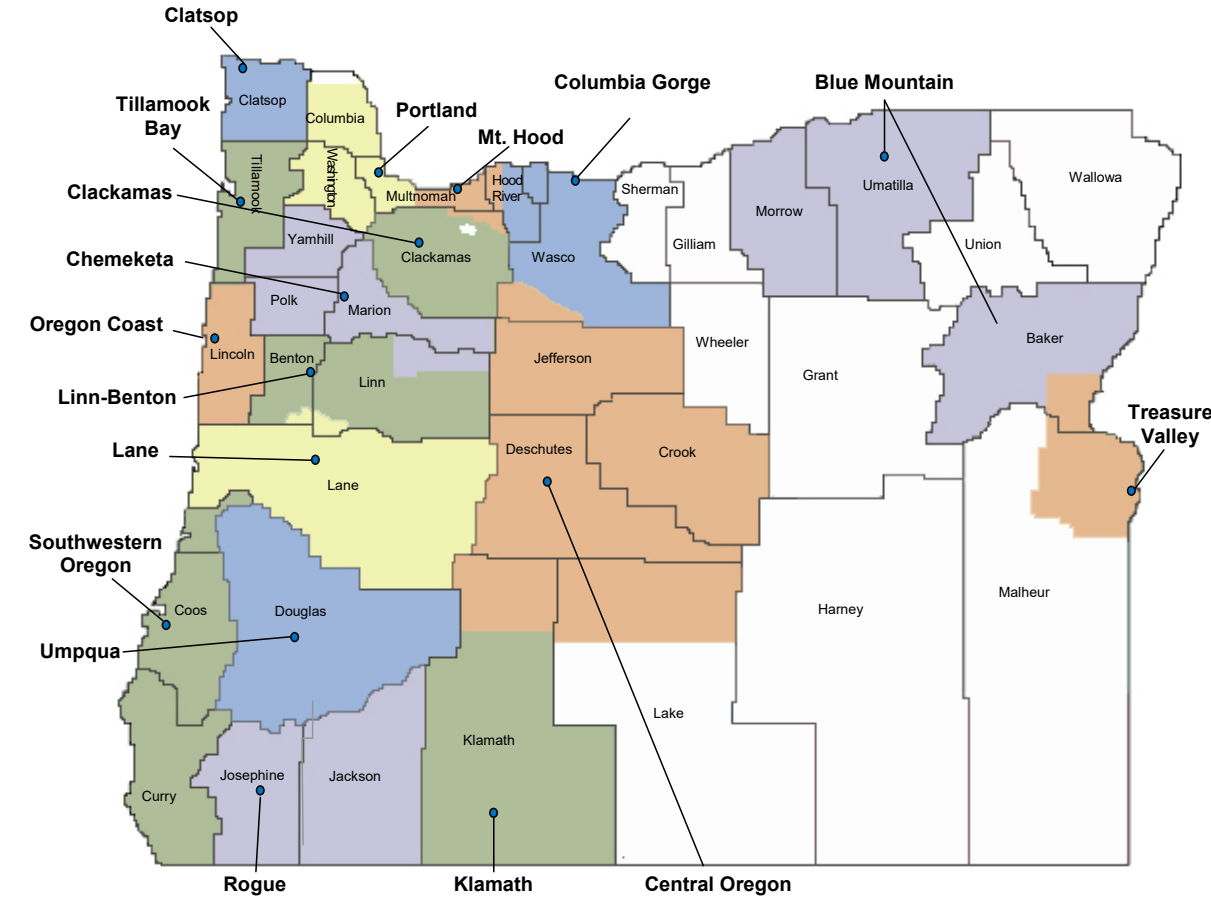
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon's 17 community colleges. Full-time equivalent student enrollment at community colleges in 2022-2023 follows.

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

Community College Name and Location	Portland MSA	Other Areas	Total Enrollment
Portland (Portland)	18,156		
Chemeketa (Salem)		6,840	
Lane (Eugene)		5,483	
Mount Hood (Gresham)	5,498		
Clackamas (Oregon City)	4,672		
Linn Benton (Albany)		3,659	
Central Oregon (Bend)		3,488	
Rogue (Grants Pass)		2,733	
Other, less than 3,000 each		10,333	
Total	<u>28,326</u>	<u>32,536</u>	60,862
% all community colleges	47%	53%	

CLACKAMAS COMMUNITY COLLEGE
2024-2025 BUDGET
Statistical Section

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2024-25 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 on to the Board of Education.

ARE: Academic Reduction and Elimination process.

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

ASG: Associated Student Government.

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

BAG: Budget advisory group.

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

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

Bonds: Long-term debt.

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

Budget law: Oregon Revised Statutes Chapter 294.

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

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

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Glossary

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.

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Glossary

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.

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

CLACKAMAS COMMUNITY COLLEGE
2024-25 BUDGET
Glossary

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.