

Proposed Budget 2025-26

CLACKAMAS COMMUNITY COLLEGE • OREGON CITY, OREGON



Education That Works



CLACKAMAS COMMUNITY COLLEGE

2025-26 Proposed Budget

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

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CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
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COLLEGE OVERVIEW

CLACKAMAS COMMUNITY COLLEGE
2025-26 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 19,940 students in the 2023-24 Fiscal Year, with a full-time equivalence of 5,234. 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.

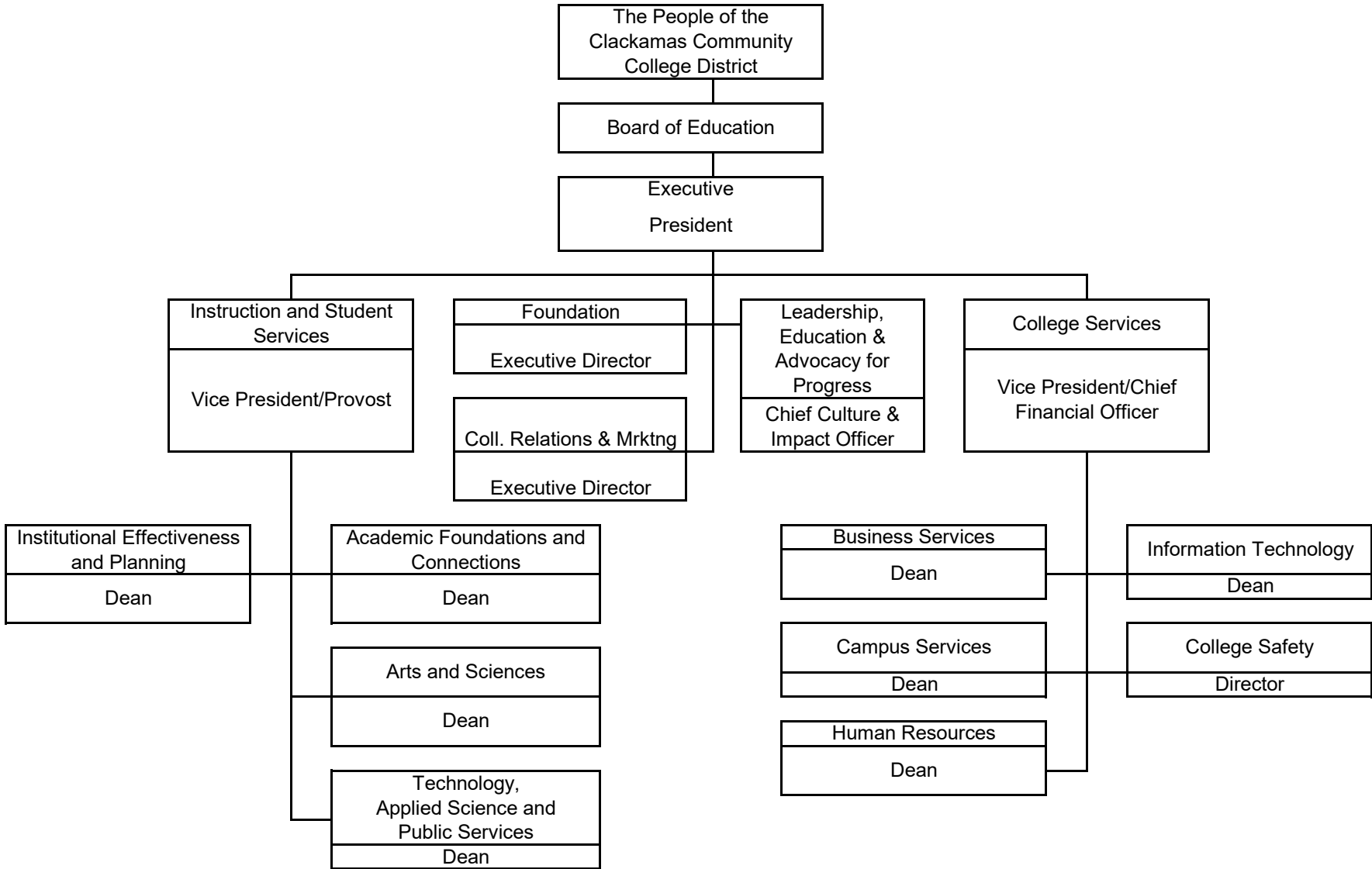
The Clackamas Community College Foundation, a separate 501(c)(3) non-profit, solicits, receives and manages donations that support the college's mission and students. The Foundation awarded \$1,040,399 in scholarships for the 2023-24 Fiscal Year.

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 6 Estacada & East Clackamas County	Jane Reid	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, 2027
Zone 5 West Linn & Wilsonville Area	Vacant	June 30, 2027	Nancy Bush	June 30, 2026
Zone 1 Milwaukie Area	Kathy Hyzy	June 30, 2025	Jamie Damon	June 30, 2026
Zone 7 Canby, Molalla & South Clackamas County	Irene Konev	June 30, 2025	Andrey Chernishov	June 30, 2027

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Organization Chart**



FINANCIAL SUMMARY

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message

May 2, 2025

Dear Colleagues,

As part of the 2025-26 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 continues to positively impact the lives of students, employees, and the community. As we enter our 60th year of operation, I am reminded of our responsibility not only to today, but to the generations yet to come.

Over the past few years, CCC has been supported by one-time resources that helped sustain operations through a season of uncertainty. Now, as those funds reach an end, we shift into a new phase, one rooted in planning and alignment. The 2025-26 Proposed Budget represents a thoughtful transition from reliance on temporary funds toward long-term fiscal sustainability.

Budget process for fiscal year 2025-26

This year, our planning process was shaped by four significant and simultaneous realities: A need to close our structural deficit, the implementation of our new shared governance model, continued uncertainty around state funding, and emerging potential impacts to higher education at a federal level. Each of these could be challenging on its own. Together, they required us to approach budgeting not as a numbers exercise, but as a values- driven process.

We began budget planning last summer, knowing the last of the one-time funds would only carry us through the end of June 2026. With a \$3-million structural deficit projected to continue in our General Fund, the Executive Team decided not to defer hard choices or wait for outside resources to help.

Rather than issuing across-the-board reductions, we used data-informed prioritization to preserve 96% of our current services. Our process emphasized impact analysis, strategic alignment, and, above all, people. Thanks to an early hiring freeze and difficult but intentional planning, this proposed budget does not eliminate any full-time funded and currently filled positions in the College General Fund. That's no small feat as 85% of the expenses in the General Fund are dedicated to personnel expenses.

We also introduced a new tool in partnership with our Cougar LEAP Office, the Cougar Pause. It's a moment of reflection built into every phase of our decision-making, including planning, assessment, and implementation. Taking the time to reflect holistically and ask ourselves "who is impacted and how" by these decisions is a critical factor in the assessment of tradeoffs.

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message

Shared governance implementation

Fall brought the launch of our new Finance Council and, soon after, the Budget Advisory Subgroup. This group met twice monthly to review proposals, offer recommendations, and model the best of our shared governance. The group's thoughtful work helped navigate a challenging budget environment with transparency and collaboration. Their efforts helped ensure that difficult decisions were grounded in careful analysis.

I appreciate the time and perspective each member contributed to this important work and look forward to building a strong foundation in the years ahead. Their time, insight, and care helped transform a difficult task into a deeply collaborative one.

Building capacity for tomorrow

Each fall, departments conduct Service Area Assessments to evaluate how their work connects to the college's mission, identify gaps, and surface opportunities for improvement. These assessments form the foundation for unit plans, which include resource requests submitted each January.

During the spring, unit plan requests were reviewed and prioritized by the Budget Advisory Subgroup and then presented to the Executive Team. Decisions to allocate funding for any new initiatives are likely to come during subsequent budget actions.

We've also known that new revenue to support operations may not always materialize, and as a college we are overdue for a holistic look at processes and systems that support our functions. Over the coming year it is critical that time dedicated to structuring data and systems to be less manual in nature. Moving away from labor-intensive systems is intentional to buy the capacity of our staff to be ready to support students in their educational goals. This approach is about more than efficiency — it is about freeing our people to focus on the work that matters most: helping students achieve their goals.

Fiscal year 2025-26 General Fund proposed operating budget

Our General Fund is supported by \$74.9 million in resources, funding \$79.4 million in expenses. The difference between revenues and expenses is bridged with our last remaining one-time funds which the unspent balance has carried forward since their receipt in late FY 2022-23. As with many service-centered institutions, 85% of our General Fund supports personnel. This year's budget reflects a 3% reduction in overall expenditure, with no cuts to currently filled positions. Key adjustments include:

- Reductions to vacant positions
- Efficiencies in scheduling sections of classes

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message

- Ending contract with Oregon City Police Department for a College Resource Officer
- Changes to tuition waivers and First Year Experience course funding

The Board of Education approved a tuition increase of \$4.00 per credit hour (\$130 per credit) for in-state tuition and \$9.00 per credit hour for out-of-state tuition. This increase is in line with our annual forecast of 3-4% increase to keep tuition rates consistent with inflation. The General Student fees will remain unchanged in the academic year 2025-26. Student fees are assessed every three years to determine if the fees cover the intended expenses.

The Budget Analysis section of the Proposed Budget provides additional information for all fund resources, expenses, and position management data.

General Fund Operating Budget: Incorporation of ongoing reductions

Closing the structural deficit in our General Fund requires careful action and shared commitment. To achieve this, we have planned for \$2.35 million in operating reductions to be implemented within the first three months of Fiscal Year 2025-26, with approximately \$650,000 in reductions to be identified and enacted throughout the remainder of the fiscal year.

Over the past eight months, the college leadership has worked to prioritize, scope, and refine reduction proposals that align with our enrollment levels and projected revenues, while remaining focused on our mission to serve students and our community.

The Proposed Budget for 2025-26

The Fiscal Year 2025-26 Proposed Budget incorporates a series of ongoing reduction strategies. Several options were explored, including adjustments to contracted services and the reduction of programs with lower participation. As we move forward, it is important to acknowledge that reductions — whether in expenses or in vacant positions — carry real impacts on our organization.

Should future resources grow, and revenues improve, we will thoughtfully reassess opportunities to reinvest in the programs and services that matter most. This is part of our ongoing commitment to fiscal stewardship, organizational resilience, and putting students first. The decisions below reduce the full-time positions in the General Fund by 8.0 positions, which is a 2.2% reduction in total full-time positions resourced through College the College General Fund.

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message**

Category	Ongoing Dollar Amount (Rounded)	Change in General Fund Full-time Position Count
Eliminate two Administrator positions - Associate Dean in Institutional Effectiveness & Planning - Asset Manager in Campus Services	(\$434,000)	(2.0 FTE)
Eliminate two vacant faculty positions	(\$220,000)	(2.0) FTE
Eliminate three vacant Classified positions in Academic Foundations & Connections, Information Technology Services, and TAPS	(\$340,000)	(3.0) FTE
Scheduling sections of classes – reduce low-enrolled course offerings	(\$383,000)	(0.0) FTE
Non-renewal of the Oregon City police officer contract	(\$125,000)	(0.0) FTE
Charge tuition for First Year Experience Courses	(\$105,000)	(0.0) FTE
Eliminate one vacant full-time and one vacant part-time position in Customized Training and Development Services	(\$235,000)	(1.0) FTE

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message**

Category	Ongoing Dollar Amount (Rounded)	Change in General Fund Full-time Position Count
Eliminate the YMCA drop-in childcare pilot	(\$50,000)	(0.0) FTE
Reduce the number of tuition waivers	(\$300,000)	(0.0) FTE
Eliminate Auto body and Automotive non-certificate / degree related courses	(\$158,000)	(0.0) FTE
Reduction amount for identification and implementation by 7/1/2026	(\$650,000)	TBD
Totals	(\$3,000,000)	(8.0) FTE

Glide Path - process and outcomes

Approximately \$650,000 in General Fund reductions remain to be structured over the next 15 months. Our leadership teams, in partnership with the Budget Advisory Subgroup, will spend the coming months developing strategies to thoughtfully reduce expenses that require additional time, planning, and collaboration to implement.

This phase of our work shows that several of our internal processes could be modernized to achieve greater efficiency, consistency, and impact. By taking a deliberate and data-informed approach, we aim to refine the scope of necessary adjustments and prepare for a smaller-scale reduction by June 2026.

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Message

Building for the future

The passage of our \$120-million bond last November is a testament to the trust our community places in us. The bond renewal focuses on preparing students for success by modernizing classrooms, constructing a new Natural Resources Center of Excellence, and opening Oregon's first Challenger Space Center. It preserves our infrastructure by upgrading technology, improving energy efficiency, enhancing safety and security, and maintaining aging facilities. It strengthens community connections through athletic field upgrades, Wilsonville campus improvements, completion of the Douglas Loop trail, and retiring outstanding debt to position the college for future opportunities.

Conclusion

Clackamas Community College has a proud tradition of strong financial stewardship, and we have taken proactive steps to navigate this period of change while enrollment and other resources stabilize. As we approach the final year of available one-time funds, now is the time to align our ongoing expenses with our forecasted resource base.

The combination of short-term strategies and long-term planning has served its purpose — providing the necessary time and flexibility to prepare for this moment thoughtfully. Now, we move forward with a shared commitment to balance our budget sustainably and responsibly. I am confident we will meet these financial challenges and continue to deliver exceptional education and opportunities for every student we serve.

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 depend on the extraordinary efforts of so many. Thank you for your dedication and for all that you do in service to our students, our communities, and each other.

With gratitude,

Dr. Tim Cook
President, Clackamas Community College

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**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget in Total**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 38,139,210	\$ 37,750,060	\$ 33,214,926	Beginning fund balance	\$ 153,943,127	\$ -	\$ -
			State revenue			
19,227,943	22,624,149	23,753,592	State community college support	25,616,510	-	-
3,381,443	1,746,888	3,275,000	State grants and contracts	2,175,000	-	-
3,394,664	4,594,848	2,600,000	State student financial aid	4,400,000	-	-
			Local revenue			
34,500,696	36,204,821	37,448,404	Property taxes	38,417,356	-	-
12,895,185	14,861,196	16,281,479	Tuition	18,632,785	-	-
5,223,455	5,814,989	5,274,447	Fees	6,064,324	-	-
251,189	246,571	290,000	Sales of goods and services	700,000	-	-
2,079,086	1,423,821	1,969,285	Local grants and contracts	1,867,041	-	-
1,257,530	1,406,249	1,400,000	Local student financial aid	1,600,000	-	-
9,201,456	10,024,794	8,502,313	Other local revenue	9,744,089	-	-
			Federal revenue			
3,891,818	3,248,364	5,000,000	Federal grants and contracts	5,000,000	-	-
5,773,364	12,243,330	7,579,240	Federal student financial aid	15,106,249	-	-
6,943,518	18,107	24,392	Other federal revenue	25,703	-	-
<u>108,021,347</u>	<u>114,458,127</u>	<u>113,398,152</u>	Total revenue	<u>129,349,057</u>	<u>-</u>	<u>-</u>
			Other sources			
2,453,000	1,886,387	1,600,000	Transfers in	1,500,000	-	-
11,545	13,705	15,000	Sale of fixed assets	20,000	-	-
-	-	25,000,000	Proceeds from long-term debt	-	-	-
<u>2,464,545</u>	<u>1,900,092</u>	<u>26,615,000</u>	Total other sources	<u>1,520,000</u>	<u>-</u>	<u>-</u>
<u>\$ 148,625,102</u>	<u>\$ 154,108,279</u>	<u>\$ 173,228,078</u>	Total resources	<u>\$ 284,812,184</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 42,064,176	\$ 46,306,767	\$ 50,298,400	Wages and salaries	\$ 52,521,671	\$ -	\$ -
20,335,336	21,431,223	24,228,278	Payroll taxes and benefits	26,999,436	-	-
209,116	127,372	250,000	Retiree stipend	250,000	-	-
<u>62,608,628</u>	<u>67,865,362</u>	<u>74,776,678</u>	Total personnel services	<u>79,771,107</u>	<u>-</u>	<u>-</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget in Total

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			Materials and services			
2,760,893	2,253,979	3,006,164	Supplies	3,522,552	-	-
484,160	473,545	597,390	Travel	601,432	-	-
311,515	315,079	539,746	Training and staff development	512,348	-	-
368,049	273,958	371,842	Publicity and public relations	364,536	-	-
140,653	189,121	287,649	Printing and publications	240,112	-	-
2,252,754	2,308,461	4,197,996	Repair and maintenance	4,123,607	-	-
1,767,895	1,851,451	2,103,671	Utilities	2,376,235	-	-
595,273	534,343	585,099	Fees and dues	580,191	-	-
625,106	725,120	835,000	Insurance	947,000	-	-
3,155,591	3,371,980	3,617,615	Professional services	18,559,473	-	-
95,137	62,623	385,000	Cost of goods sold	395,000	-	-
11,471,787	18,786,800	12,980,948	Student/Institutional financial aid	21,980,655	-	-
1,085,633	348,780	1,500,000	WIA payments for student expenses	500,000	-	-
1,243,298	1,354,578	6,451,686	Other materials and services	1,268,240	-	-
<u>26,357,744</u>	<u>32,849,818</u>	<u>37,459,806</u>	Total materials and services	<u>55,971,381</u>	<u>-</u>	<u>-</u>
			Capital outlay			
528,154	497,564	1,271,483	Vehicles and equipment	1,226,000	-	-
52,916	53,208	100,000	Library collection	95,000	-	-
2,869,653	632,141	1,500,000	Buildings and infrastructure	42,711,500	-	-
-	-	7,400,000	Land	-	-	-
<u>3,450,723</u>	<u>1,182,913</u>	<u>10,271,483</u>	Total capital outlay	<u>44,032,500</u>	<u>-</u>	<u>-</u>
			Debt service			
10,970,685	12,334,280	13,510,856	Principal	6,460,000	-	-
5,032,995	4,774,599	4,298,693	Interest	12,102,640	-	-
<u>16,003,680</u>	<u>17,108,879</u>	<u>17,809,549</u>	Total debt service	<u>18,562,640</u>	<u>-</u>	<u>-</u>
<u>108,420,775</u>	<u>119,006,972</u>	<u>140,317,516</u>	Total expenditures	<u>198,337,628</u>	<u>-</u>	<u>-</u>
			Other uses			
2,453,000	1,886,387	1,600,000	Transfers out	1,500,000	-	-
-	-	24,848,755	Contingency	81,357,273	-	-
37,750,060	33,214,925	3,961,807	Ending fund balance	3,617,283	-	-
40,203,060	35,101,312	32,910,562	Total other uses	86,474,556	-	-
<u>\$ 148,623,835</u>	<u>\$ 154,108,284</u>	<u>\$ 173,228,078</u>	Total requirements	<u>\$ 284,812,184</u>	<u>\$ -</u>	<u>\$ -</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget by Fund Type

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2025-26 Budget
RESOURCES						
Beginning fund balance	\$ 10,011,000	\$ 11,240,368	\$ 4,457,890	\$ 127,834,129	\$ 399,740	\$ 153,943,127
State revenue						
State community college support	25,616,510	-	-	-	-	25,616,510
State grants and contracts	175,000	2,000,000	-	-	-	2,175,000
State student financial aid	-	4,400,000	-	-	-	4,400,000
Local revenue						
Property taxes	26,687,435	-	11,729,921	-	-	38,417,356
Tuition	18,632,785	-	-	-	-	18,632,785
Fees	1,541,854	4,368,690	-	-	153,780	6,064,324
Sales of goods and services	-	25,000	-	-	675,000	700,000
Local grants and contracts	548,730	715,000	-	100,000	503,311	1,867,041
Local student financial aid	-	1,600,000	-	-	-	1,600,000
Other local revenue	1,768,666	1,700,000	5,992,112	-	283,311	9,744,089
Federal revenue						
Federal grants and contracts	-	5,000,000	-	-	-	5,000,000
Federal student financial aid	-	15,106,249	-	-	-	15,106,249
Other federal revenue	-	25,703	-	-	-	25,703
Total revenue	<u>74,970,980</u>	<u>34,940,642</u>	<u>17,722,033</u>	<u>100,000</u>	<u>1,615,402</u>	<u>129,349,057</u>
Other sources						
Transfers in	-	950,000	-	550,000	-	1,500,000
Sale of fixed assets	20,000	-	-	-	-	20,000
Proceeds from long-term debt	-	-	-	-	-	-
Total other sources	<u>20,000</u>	<u>950,000</u>	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>1,520,000</u>
Total resources	<u>\$ 85,001,980</u>	<u>\$ 47,131,010</u>	<u>\$ 22,179,923</u>	<u>\$ 128,484,129</u>	<u>\$ 2,015,142</u>	<u>\$ 284,812,184</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 44,994,631	\$ 6,599,714	\$ -	\$ 250,000	\$ 677,326	\$ 52,521,671
Payroll taxes and benefits	22,003,223	4,546,039	-	170,197	279,977	26,999,436
Retiree stipend	-	250,000	-	-	-	250,000
Total personnel services	<u>66,997,854</u>	<u>11,395,753</u>	<u>-</u>	<u>420,197</u>	<u>957,303</u>	<u>79,771,107</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget by Fund Type**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Proprietary Funds	2025-26 Budget
Materials and services						
Supplies	931,618	1,559,461	-	975,000	56,473	3,522,552
Travel	279,782	256,450	-	-	65,200	601,432
Training and staff development	427,048	79,300	-	-	6,000	512,348
Publicity and public relations	351,236	13,050	-	-	250	364,536
Printing and publications	196,811	40,601	-	-	2,700	240,112
Repair and maintenance	2,643,883	973,724	-	410,000	96,000	4,123,607
Utilities	2,369,235	6,000	-	-	1,000	2,376,235
Fees and dues	518,741	58,350	-	-	3,100	580,191
Insurance	892,000	55,000	-	-	-	947,000
Professional services	1,702,168	921,555	-	15,900,000	35,750	18,559,473
Cost of goods sold	-	95,000	-	-	300,000	395,000
Student/Institutional financial aid	34,615	21,946,040	-	-	-	21,980,655
WIA payments for student expenses	-	500,000	-	-	-	500,000
Other materials and services	549,271	698,750	-	20,019	200	1,268,240
Total materials and services	10,896,408	27,203,281	-	17,305,019	566,673	55,971,381
Capital outlay						
Vehicles and equipment	6,000	350,000	-	780,000	90,000	1,226,000
Library collection	80,000	15,000	-	-	-	95,000
Buildings and infrastructure	-	600,000	-	42,111,500	-	42,711,500
Total capital outlay	86,000	965,000	-	42,891,500	90,000	44,032,500
Debt service						
Principal	-	-	6,460,000	-	-	6,460,000
Interest	-	-	12,102,640	-	-	12,102,640
Total debt service	-	-	18,562,640	-	-	18,562,640
Total expenditures	77,980,262	39,564,034	18,562,640	60,616,716	1,613,976	198,337,628
Other uses						
Transfers out	1,500,000	-	-	-	-	1,500,000
Contingency	5,521,718	7,566,976	-	67,867,413	401,166	81,357,273
Ending fund balance	-	-	3,617,283	-	-	3,617,283
Total other uses	7,021,718	7,566,976	3,617,283	67,867,413	401,166	86,474,556
Total requirements	\$ 85,001,980	\$ 47,131,010	\$ 22,179,923	\$ 128,484,129	\$ 2,015,142	\$ 284,812,184

**CLACKAMAS COMMUNITY COLLEGE
2025-26 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	\$ 66,997,854	\$ 10,896,408	\$ 86,000	\$ -	\$ 1,500,000
Special Revenue Funds					
Unrestricted operations	2,408,543	1,248,493	50,000	-	-
Student technology & general student fees	787,747	899,550	-	-	-
Externally restricted	7,179,623	23,924,840	315,000	-	-
Reserve funds	1,019,840	1,130,398	600,000	-	-
Debt Service Fund	-	-	-	18,562,640	-
Capital Projects Funds					
Restricted	420,197	15,600,000	41,500,000	-	-
Unrestricted	-	1,705,019	1,391,500	-	-
Proprietary Funds					
Enterprise funds	827,218	377,673	-	-	-
Internal service fund	130,085	189,000	90,000	-	-
Total appropriations	\$ 79,771,107	\$ 55,971,381	\$ 44,032,500	\$ 18,562,640	\$ 1,500,000

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Appropriations**

	<u>Contingency</u>	<u>Total Appropriations</u>	<u>Unappropriated Ending Fund Balance</u>	<u>Total Budget</u>
General Fund	\$ 5,521,718	\$ 85,001,980	\$ -	\$ 85,001,980
Special Revenue Funds				
Unrestricted operations	1,627,422	5,334,458	-	5,334,458
Student technology & general student fees	513,627	2,200,924	-	2,200,924
Externally restricted	1,902,489	33,321,952	-	33,321,952
Reserve funds	3,523,438	6,273,676	-	6,273,676
Debt Service Fund	-	18,562,640	3,617,283	22,179,923
Capital Projects Funds				
Restricted	67,479,803	125,000,000	-	125,000,000
Unrestricted	387,610	3,484,129	-	3,484,129
Proprietary Funds				
Enterprise funds	150,251	1,355,142	-	1,355,142
Internal service fund	250,915	660,000	-	660,000
Total appropriations	<u>\$ 81,357,273</u>	<u>\$ 281,194,901</u>	<u>\$ 3,617,283</u>	<u>\$ 284,812,184</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 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	\$ 35,756,044	\$ 6,383,222	\$ 9,098,546	\$ -	\$ 26,742,450	\$ -
Special Revenue Funds						
Fee Fund	2,725,497	95,000	86,539	-	-	-
Innovation Fund	374,918	129,373	132,013	-	163,696	-
Student Technology Fund	-	960,019	-	-	-	-
Intramurals and Athletics Fund	-	-	468,470	-	-	-
Student Life and Leadership Fund	-	-	150,688	-	-	-
Computer Lab Fund	-	108,120	-	-	-	-
Student Financial Aid Fund	-	-	-	21,094,463	-	-
Grants and Contracts Fund	3,304,000	4,956,000	1,548,750	-	516,250	-
Retirement Fund	-	-	-	-	953,300	-
Insurance Reserve Fund	-	-	-	-	175,000	-
PERS Reserve Fund	-	-	-	-	-	-
Technology Infrastructure & Software Implementation Fund	-	-	-	-	1,621,938	-
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	-	-	-	57,520,197
Staff Computer Replacement Fund	52,805	17,213	20,273	-	34,709	-
Equipment Replacement Fund	927,000	20,600	20,600	-	61,800	-
Major Maintenance Fund	-	-	-	-	-	1,941,519
Proprietary Funds						
Bookstore Fund	-	-	462,800	-	-	-
Customized Training Fund	503,311	-	-	-	-	-
Environmental Learning Center Fund	-	-	-	-	238,780	-
Internal Service Fund	-	-	-	-	409,085	-
Total	\$ 43,643,575	\$ 12,669,547	\$ 11,988,679	\$ 21,094,463	\$ 30,917,008	\$ 59,461,716

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget by Function

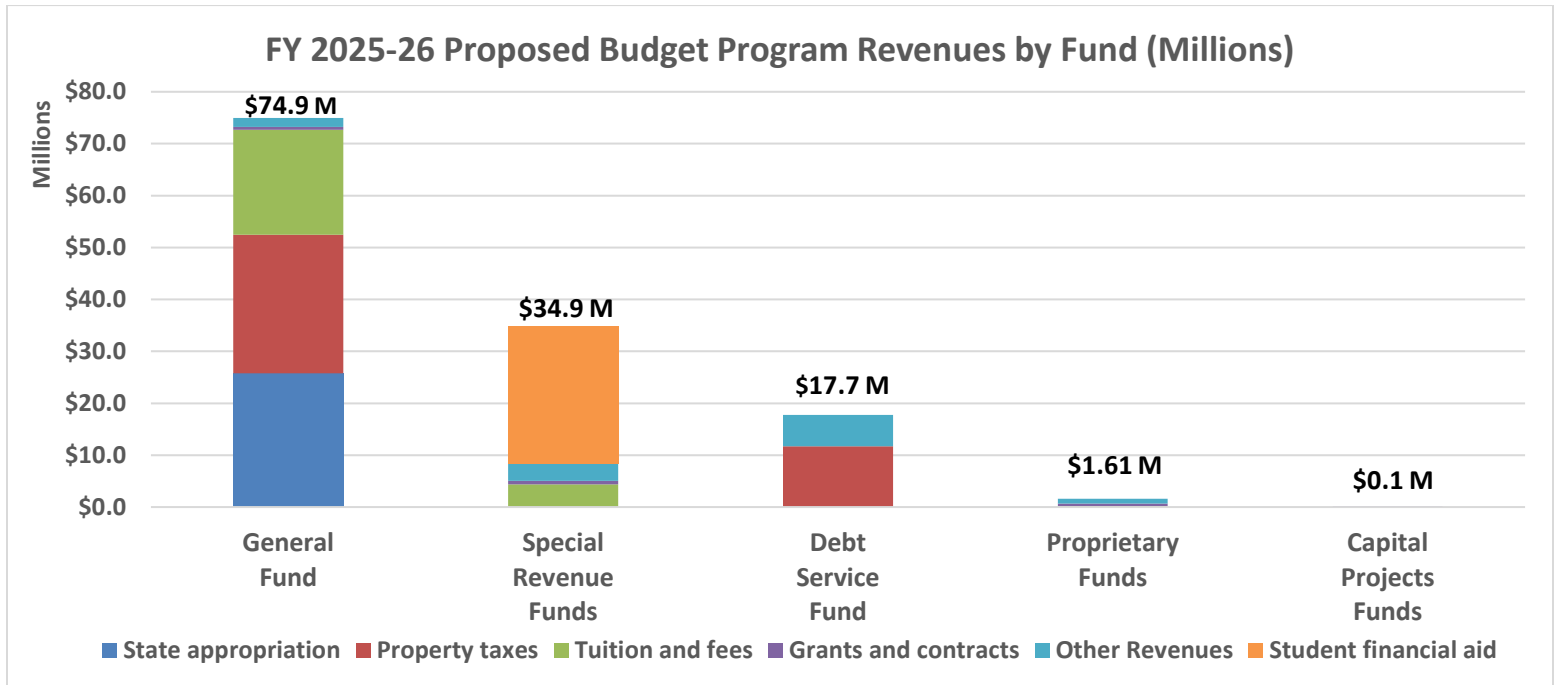
	Debt Service	Transfer Out	Contingency	Total Appropriations	Unappropriated Ending Fund Balance	Total Budget
General Fund	\$ -	\$ 1,500,000	\$ 5,521,718	\$ 85,001,980	\$ -	\$ 85,001,980
Special Revenue Funds						
Fee Fund	-	-	1,366,933	4,273,969	-	4,273,969
Innovation Fund	-	-	260,489	1,060,489	-	1,060,489
Student Technology Fund	-	-	90,593	1,050,612	-	1,050,612
Intramurals and Athletics Fund	-	-	255,250	723,720	-	723,720
Student Life and Leadership Fund	-	-	128,933	279,621	-	279,621
Computer Lab Fund	-	-	38,851	146,971	-	146,971
Student Financial Aid Fund	-	-	522,489	21,616,952	-	21,616,952
Grants and Contracts Fund	-	-	1,380,000	11,705,000	-	11,705,000
Retirement Fund	-	-	439,021	1,392,321	-	1,392,321
Insurance Reserve Fund	-	-	83,346	258,346	-	258,346
PERS Reserve Fund	-	-	3,001,071	3,001,071	-	3,001,071
Technology Infrastructure & Software Implementation Fund	-	-	-	1,621,938	-	1,621,938
Debt Service Fund	18,562,640	-	-	18,562,640	3,617,283	22,179,923
Capital Projects Funds						
Capital Projects (Bond) Fund	-	-	67,479,803	125,000,000	-	125,000,000
Staff Computer Replacement Fund	-	-	17,110	142,110	-	142,110
Equipment Replacement Fund	-	-	370,500	1,400,500	-	1,400,500
Major Maintenance Fund	-	-	-	1,941,519	-	1,941,519
Proprietary Funds						
Bookstore Fund	-	-	46,940	509,740	-	509,740
Customized Training Fund	-	-	103,311	606,622	-	606,622
Environmental Learning Center Fund	-	-	-	238,780	-	238,780
Internal Service Fund	-	-	250,915	660,000	-	660,000
Total	<u>\$ 18,562,640</u>	<u>\$ 1,500,000</u>	<u>\$ 81,357,273</u>	<u>\$ 281,194,901</u>	<u>\$ 3,617,283</u>	<u>\$ 284,812,184</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis**

This document explains the budget amounts summarized in the “Budget in Total” pages of the FY 2025-26 Proposed Budget document. The primary sections in this analysis provide additional details and context on the revenues, expenditures, transfers, and contingency funds, and ending fund balance for all funds at Clackamas Community College.

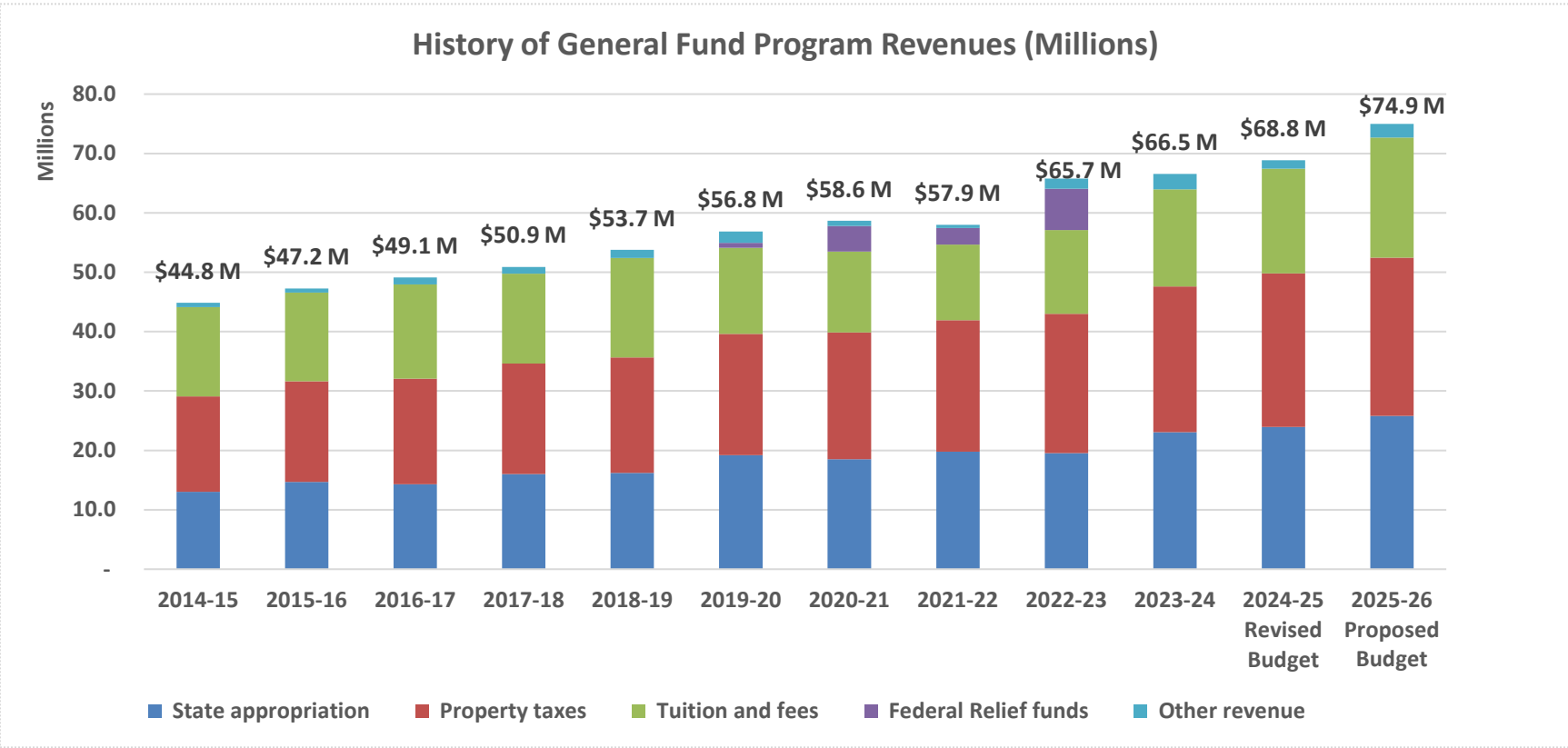
REVENUE

The chart below details FY 2025-26 Proposed Budget operating revenue sources by fund type and does not include fund-level revenues such as beginning fund balance or interfund transfers.



CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

The following chart provides the historical operating revenues supporting the College’s General Fund, including the receipt of various one-time sources which sustained operations during the recovery from the sharp declines in enrollment due to the COVID-19 pandemic. The receipt of one-time funds are categorized as Federal Relief funds. One-time funds received in prior years that were unspent fall to the General Fund ending balance, which becomes the beginning fund balance to support subsequent fiscal years.



CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Changes in Resources: Taxes

Property taxes are levied for two purposes in support of programming and operations at Clackamas Community College. The permanent rate levy of \$0.5582 (55.82 cents) per \$1,000 of assessed value supports operations and is accounted for in the General Fund. The permanent rate was fixed as a result of ballot initiatives in the 1990s and cannot be increased by the college. The permanent rate levy is used in the calculation of total public resources for the Community College Support Fund as distributed by the State legislature.

Issuance of General Obligation debt requires authorization by the voters of the College Education District during regular general elections. The subsequent annual Debt Service Fund levies are in the amount required to pay principal and interest on the bonds. Debt service levies are unique to each college and are not used in the state appropriation distribution formula. In November 2024 voters approved a \$120.0 million of capital bond funded projects. The debt sale for the bonds occurred in April 2025 and the Proposed Budget includes the resources in capitol funds, and the required payments for principal and interest in the Debt Service Fund.

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Property Tax Revenues for FY 2025-26 Proposed Budget for the General Fund and the Debt Service Fund. The Change in Assessed Value represents the changes as recorded with Clackamas County.

	2021-22 Actual	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Proposed Budget
General Fund	\$ 22,128,126	\$ 23,356,340	\$ 24,133,948	\$ 25,874,323	\$ 26,687,435
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	\$ 11,574,081	\$ 11,729,927

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 (\$)	Change (%)	Reimbursable Student FTE	Change (Amount)	Change (%)	Student Headcount (Actuals)	Student Headcount per FTE
2025-26 Budget	\$130	\$ 4	3%	6,080	290	5%		
2024-25 Budget	126	5	4%	5,790	619	12%		
2023-24	121	4	3%	5,171	379	8%	19,940	3.9
2022-23	117	6	5%	4,792	257	6%	19,857	4.1
2021-22	111	3	3%	4,535	(194)	-4%	18,842	4.2
2020-21	108	5	5%	4,729	(846)	-15%	17,625	3.7
2019-20	103	3	3%	5,575	(681)	-11%	21,652	3.9
2018-19	100	7	8%	6,256	(268)	-4%	24,565	3.9
2017-18	93	3	3%	6,524	(537)	-8%	25,456	3.9
2016-17	90	3	3%	7,061	144	2%	25,482	3.6
2015-16	87	3	4%	6,917	(221)	-3%	26,034	3.8
2014-15	84	-	0%	7,138	(111)	-2%	25,793	3.6

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

The forecast assumes a 5% increase in reimbursable enrollment in the current year, then an additional 5% increase in enrollment for FY 2025-26. The table below provides information on tuition and tuition waivers as part of the Proposed FY 2025-26 Budget.

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed Budget
Tuition revenue	\$ 13,974,836	\$ 16,109,625	\$18,220,665	\$19,819,204
Less tuition waivers	(1,051,121)	(1,210,862)	(1,369,535)	(1,176,419)
Revenue net of waivers	<u>\$ 12,923,715</u>	<u>\$ 14,898,763</u>	<u>\$ 16,851,130</u>	<u>\$ 18,642,785</u>

FY 2025-26 Proposed Budget Changes Impacting Revenues

The FY 2025-26 Proposed Budget includes the following adjustments as part of the strategies to reduce the structural operating deficit in the General Fund.

Decision Package	Amount
Assess tuition for the First Year Experience Course, net waivers	\$105,000
Reduction in the number of tuition waivers	\$300,000

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Fees

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

	2022-23 Actual	2023-24 Actual	2024-25 Adopted Budget	2025-26 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	686,956	974,581	889,295	922,250
Technology student fee	602,975	708,322	800,000	904,928
College services fee	400,203	442,406	462,234	511,350
Course fees	2,579,172	2,838,063	2,216,302	2,729,762
Service fees	954,149	851,617	848,616	973,134
Total revenue	<u>\$ 5,223,455</u>	<u>\$ 5,814,988</u>	<u>\$ 5,216,447</u>	<u>\$ 6,041,424</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.

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

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

Grants and Contracts

Operating grants and contracts

The Grants and Contracts fund accounts for various federal, state, and local grant awards. The fund is budgeted at an estimated total; individual grants and contractual arrangements are carved out of the total appropriation as agreements are finalized. This revenue category also includes the Customized Training Fund, which contracts with employers and other entities to deliver targeted education. The 2025-26 Proposed Budget includes an estimated appropriation level that acts as a placeholder for receipt of unexpected large federal grants which may be awarded to the College during the fiscal year.

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.

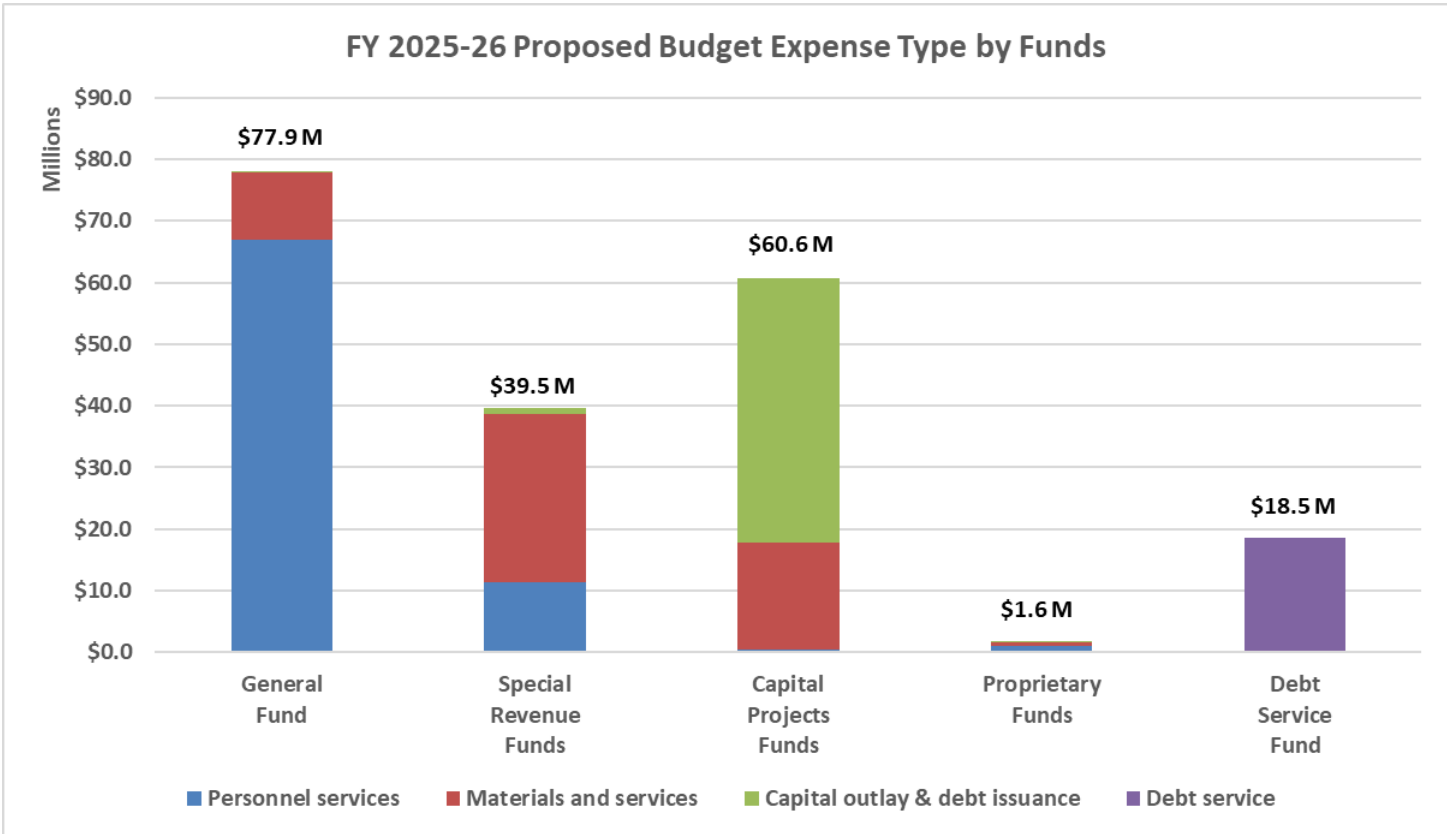
Student Financial Aid

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, which received \$6.3 million in FY 2023-24, and federal direct loans, which received \$5.6 million in 2023-24. For FY 2025-26 Proposed Budget, the amount of PELL grants is estimated at \$8.6 million and Direct Loans are \$6.1 million.

**CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis**

EXPENDITURES

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



**CLACKAMAS COMMUNITY COLLEGE
2025-26 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.

	2024-25 Revised Budget		2025-26 Proposed Budget		Increase (Decrease) from Prior Year			
	FTEs	Wages	FTEs	Wages	FTEs		Wages	
					Number	%	Amount	%
Budgeted by position								
Administrative	55.00	\$ 8,012,971	55.00	\$ 8,141,196	-	0%	\$ 128,225	2%
Administrative Professionals	12.00	1,225,859	9.00	1,016,422	(3.00)	-25%	\$ (209,437)	-17%
Full-time faculty	130.00	13,465,035	128.00	14,215,000	(2.00)	-2%	749,965	6%
Classified	201.80	15,108,100	195.97	15,696,536	(5.83)	-3%	588,436	4%
Total budgeted by position	398.80	37,811,965	387.97	39,069,154	(10.83)	-3%	1,257,189	3%
Budgeted as total \$ amount								
Associate Faculty	158.40	7,724,359	140.78	7,998,269	(17.62)	-11%	273,910	4%
Part-time administrative	0.36	45,000	0.66	195,800	0.30	83%	150,800	335%
Part-time classified & students	34.98	1,383,063	32.20	1,585,217	(2.78)	-8%	202,154	15%
Total budgeted by type	592.54	46,964,387	561.61	48,848,440	(30.93)	-5%	1,884,053	4%
Placeholder not budgeted by type		3,279,116		3,673,231			394,115	
Total		\$ 50,243,503		\$ 52,521,671			\$ 2,278,168	

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

The following table reflects a summary of personnel actions that impact changes in positions across all funds between FY 2024-25 to the FY 2025-26 Proposed Budget.

	<u>Administrative</u>	Administrative Professional	Full Time Faculty	<u>Classified</u>	Total Positions
2024-25 Adopted Budget- All Fund Sources	<u>55.00</u>	<u>12.00</u>	<u>130.00</u>	<u>201.80</u>	<u>398.80</u>
Proposed Changes:					
New positions	-	-	-	-	-
General Fund Positions Eliminated from Budget Reduction	(2.00)	-	(2.00)	(4.00)	(8.00)
Reduction due to Expiring One-Time General Fund resources	-	(1.00)	-	-	(1.00)
Reduction due to Expiring One-Time Grant Fund resources	-	-	-	(2.00)	(2.00)
Business Service reclassified position post FY 2024-25 Budget adoption	1.00	(1.00)	-	-	-
Cougar LEAP Office reclassified position post FY 2024-25 Budget adoption	-	(1.00)	-	1.00	-
Convert Grant Funded position to General Fund Position	-	-	-	1.00	1.00
Enterprise funded position changes	1.00	-	-	(1.00)	-
Grant-funded & Limited Term positions	-	-	-	(0.83)	(0.83)
Total change	<u>-</u>	<u>(3.00)</u>	<u>(2.00)</u>	<u>(5.83)</u>	<u>(10.83)</u>
2025-26 Proposed Budget	<u>55.00</u>	<u>9.00</u>	<u>128.00</u>	<u>195.97</u>	<u>387.97</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Payroll taxes and benefits

Taxes and benefits compared to the prior year are below.

	2024-25 Adopted Budget		2025-26 Proposed Budget	
	Amount	% of Wages	Amount	% of Wages
FICA (Social Security and Medicare)	\$ 3,522,911	7.3%	\$ 3,861,077	7.9%
PERS	4,138,400	8.6%	6,146,471	12.6%
Self-assessed PERS for pension bonds	6,809,475	14.1%	5,660,312	11.6%
Insurances (health, dental, disability, life)	8,498,732	17.6%	8,872,351	18.2%
Workers compensation	130,043	0.3%	146,375	0.3%
Unemployment	62,530	0.1%	218,463	0.4%
Paid Leave Oregon	186,760	0.4%	203,525	0.4%
Subtotal excluding placeholders in Innovation and Grants and Contracts funds, and early retirement benefits	23,348,851	<u>47.9%</u>	25,108,574	<u>51.0%</u>
Placeholders in Innovation and Grants and Contracts funds	879,427		1,890,862	
FICA and health insurance in Retirement Fund	250,000		250,000	
Total taxes and benefits	<u>\$ 24,478,278</u>		<u>\$ 27,249,436</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
2025-26 Proposed Budget
Budget Analysis**

Employer rates change on July 1 of every odd-numbered years. The College received updates to these rates in October 2024 and incorporated changes beyond forecast growth in the Fall Forecast. The table below details the rates for July 1, 2025.

	Effective July 1, 2024			Effective July 1, 2025			Increase		
	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds	Tier I/II	OPSRP	Bonds
Employer rate	6.24%	3.05%	15.50%	11.94%	9.33%	13.26%	5.70%	6.28%	2.24%
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>15.50%</u>	<u>17.94%</u>	<u>15.33%</u>	<u>13.26%</u>			

The rate increases were experienced throughout the PERS participating agencies. 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 2.24% for FY 2025-26.

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Materials and Services & Capital Outlay

Comparative budgets for materials and services & capital outlay. The FY 2025-26 Proposed Budget recognizes contractual increases, predominately in technology software agreements as a significant change from the prior fiscal year. Capital increased to reflect the first year of construction costs for the recently approved 2024 Bonds. Project status and spending updates will be provided to the Board and public starting in FY 2025-26.

	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget	Increase (Decrease)
Materials and Services			
General Fund	\$ 10,693,183	\$ 10,896,408	\$ 203,225
Special Revenue Funds	19,445,490	27,203,281	7,757,791
Capital Projects Funds			
Capital Projects (Bond) Fund		15,600,000	15,600,000
All other capital projects funds	2,280,910	1,705,019	(575,891)
Proprietary Funds	512,554	566,673	54,119
Total	<u>\$ 32,932,137</u>	<u>\$ 55,971,381</u>	<u>\$ 23,039,244</u>
Capital Outlay			
General Fund	\$ 80,000	\$ 86,000	\$ 6,000
Special Revenue Funds	1,020,000	965,000	(55,000)
Capital Projects Funds			-
Capital Projects (Bond) Fund		41,500,000	41,500,000
Major Maintenance Fund	900,000	611,500	(288,500)
All other capital projects funds	780,000	780,000	-
Proprietary Funds	50,000	90,000	40,000
Total	<u>\$ 9,315,300</u>	<u>\$ 44,032,500</u>	<u>\$ 41,202,500</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 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
2025-26 Proposed Budget
Budget Analysis**

CONTINGENCY AND ENDING FUND BALANCE

Contingency is an amount set aside for unforeseen spending that may arise – it is a budgeted appropriation, and may be moved to any other appropriation category for subsequent expenditure. Budgeted ending fund balance is considered unappropriated; and cannot be transferred to any other appropriation category during the fiscal year per restrictions of Oregon local budget law.

Contingency

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

General Fund

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

	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget	Increase (Decrease)
General Fund	\$ 6,688,467	\$ 5,521,718	\$ (1,166,749)
Special Revenue Funds	7,454,541	7,566,976	112,435
Debt Service Fund	-	-	-
Pension obligation bonds	-	-	-
Capital Projects Funds	10,455,344	67,867,413	57,412,069
Proprietary Funds	250,403	401,166	150,763
Total contingency	<u>\$ 24,848,755</u>	<u>\$ 81,357,273</u>	<u>\$ 56,508,518</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 Proposed Budget
Budget Analysis

Ending Fund Balance

The FY 2025-26 Proposed Budget recognizes \$3.6 million of ending fund balance in the Debt Service Fund. [Per ORS 150-294-0430](#) debt service funds do not budget operating contingency. Any property taxes in the Debt Service fund more than the current principal and interest payments on general obligation bonds are legally restricted to use for debt service in the following year.

	FY 2024-25 Revised Budget	FY 2025-26 Proposed Budget	Increase (Decrease)
Special Revenue Funds			
Student Technology Fund	\$ -	\$ -	\$ -
Technology Infrastructure and Software Implementation Fund	-	-	-
Debt Service Fund			
General obligation bonds	3,961,807	3,617,283	(344,524)
Proprietary Funds			
Bookstore Fund	-	-	-
Total unappropriated ending fund balance	<u>\$ 3,961,807</u>	<u>\$ 3,617,283</u>	<u>\$ (344,524)</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Property Tax Levies**

	General Fund	Debt Service Fund	Total
Permanent rate, in dollars per \$1,000 of assessed valuation	0.5582	-	
Levy *	\$ 26,230,210	\$ 11,905,683	
Less uncollectible and discounts at 4.5%	(1,180,359)	(535,756)	
Plus collection of prior years past due taxes and other taxes	380,044	110,000	
Interest on property taxes	77,181	250,000	
Property taxes expected to be collected to balance the budget	<u>\$ 25,507,076</u>	<u>\$ 11,729,927</u>	<u>\$ 37,237,003</u>

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

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PLANNING AND POLICIES

CLACKAMAS COMMUNITY COLLEGE
2025-26 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
2025-26 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
2025-26 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.

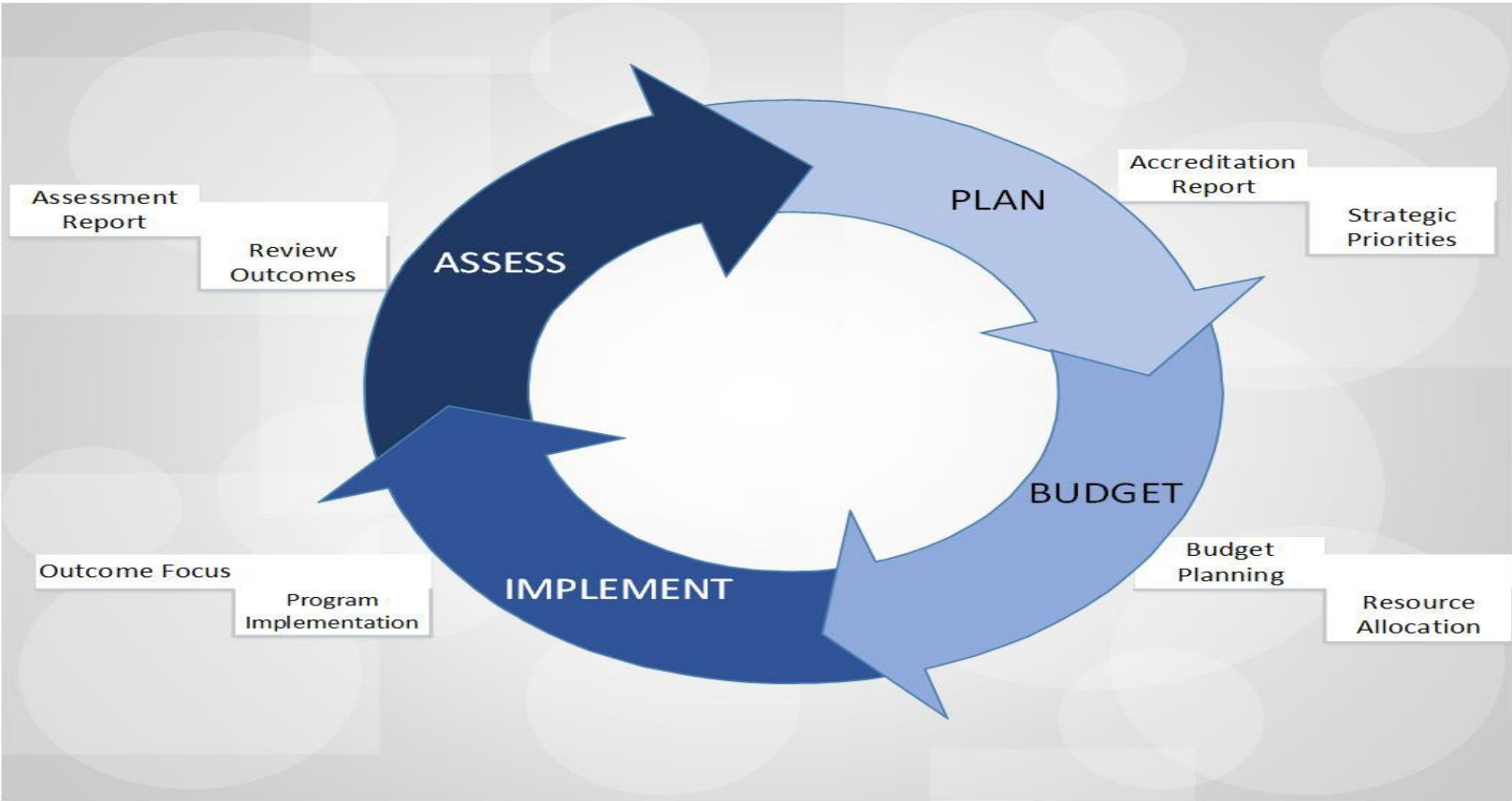
Units are supported through this process in significant ways. Institutional Research staff organize and collaborate with College leaders to offer several orientation sessions for the Unit Planning process every year. Each Unit (across Instruction and Student Services, and College Services) enjoys the 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
2025-26 BUDGET
Financial Planning and Budgeting**

THE PROCESS LOOP

The preceding section described assessment and planning. The assessment phase identifies gaps in performance; the planning phase creates plans to remedy the gaps. Financial planning ensures that resources are available to implement plans, and annual budgeting allocates those resources. The following chart presents a visual for the iterative work between assessments and planning within the College budget processes.



CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Financial Planning and Budgeting

FINANCIAL PLANNING

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

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

Other long-term financial plans include:

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Financial Planning and Budgeting

BUDGET PRINCIPLES AND ASSUMPTIONS

Forecasts and fiscal indicators are long-term, looking ahead five years or more. Budgeting is an annual process. In January, the Board of Education adopts budget planning principles and assumptions. The 2024-25 Budget Principles reaffirmed that the college's measures of success in achieving all aspects of our mission in statute, accreditation and board policy are reflected in our five new Strategic Priorities. Each strategic priority and their respective indicators are ultimately tied to the success of each of our students, communities, and the businesses CCC serves.

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

Revenue

- Community College Support Fund (CCSF): Receives \$25.7 million for 2025-27; CCC receives approximately 6% of the statewide shared resources. The state legislative session for 2025-27 does not conclude until June 2025, and any changes from the forecasted resources from the CCSF will be incorporated into future General Fund forecasts.
- Property taxes: Clackamas County property taxes are forecast to increase at a rate of 4.5% per year.
- Enrollment: Reimbursable FTE is assumed to increase 5% in 2025-26, then increases by another 5% in FY 2026-27.
- Tuition: Increase in-state \$4 per credit hour to \$130.00; out-of-state and international increased \$9 per credit hour to \$311.00.

Expenditures

- Contractually obligated wage increases are planned in the General Fund forecast and incorporated into base budgets for the College. All personnel service changes, such as wage-driven benefits, PERS contributions, and health benefits are included in the forecast for financial planning.

Transfers

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Financial Planning and Budgeting

BUDGET REQUESTS

In prior years, there were numerous mechanisms and dates for requesting resources. For the FY 2025-26 Budget, requests for additional department funding were funneled through a single process at the time of unit planning and due in January 2025. The annual budget request includes requests for both financial and non-financial resources, namely:

- Full-time staff positions
- Changes in departmental budgets for part-time staff and staff overtime in the General Fund
- Changes in departmental budgets for materials and services in the General Fund
- Furniture and equipment needs, along with building remodels and space allocations
- Course fees and other revenue

Budget reductions were researched and prepared during the fall and winter terms of fiscal year 2024-25 for the upcoming budget year. The College did not approach reductions with an across-the-board reduction model. Instead, there were areas of reduction research, modeling, and analysis where leadership teams prepared prioritized options to bring to the newly formed Budget Advisory Sub-group to provide feedback and advice for the Executive Team as they consider final budget decision points.

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 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
2025-26 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
2025-26 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 only in the debt service fund:

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Law, Format, and Financial Policies

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.

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.

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Law, Format, and Financial Policies

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 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

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Budget Law, Format, and Financial Policies

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
2025-26 Budget Calendar**

Item	Date
Fall Forecast Presented to the Board of Education	November 20, 2024
December Amendment to the FY 2024-25 Budget & Board Budget Policies for FY 2025-26	December 18, 2024
Call for applications to the Budget Advisory Sub-group due to Finance Council	December 31, 2024
Budget Advisory Sub-group is selected, bi-weekly meetings start	February 14 & 28, 2025
Board of Education Meeting: Budget priorities, tuition, and fees (first reading)	February 19, 2025
Budget Advisory Sub-group meetings continue in March	March 7 & 21, 2025
Board of Education Meeting: Adoption of Budget Priorities, Tuition, and general fees	March 19, 2025
Budget Advisory Sub-group meetings continue in April	April 4, 11, 25 2025
Proposed Budget is publicly available and presented to the Budget Committee	May 2, 2025
Budget Committee Meeting #1 to receive the Budget for FY 2025-26	May 14, 2025
Budget Committee Meeting #2 to approve the Proposed Budget	May 21, 2025
Board of Education Meeting to Adopt the FY 2025-26 Budget	June 25, 2025

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PERSONNEL

**CLACKAMAS COMMUNITY COLLEGE
2025-26 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.

		2024-25 Budget					2025-26 Budget						
		Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
GENERAL FUND													
EXECUTIVE													
50132	President	1.00	1.00	-	-	-	2.00	1.00	1.00	-	-	-	2.00
50128	Events and Conference Services	-	-	-	2.00	-	2.00	-	-	-	2.00	-	2.00
50112	College Relations and Marketing	1.00	-	-	6.75	-	7.75	1.00	-	-	6.75	-	7.75
50129	Cougar LEAP Office	2.00	1.00	-	-	-	3.00	2.00	-	-	1.00	-	3.00
50500	Foundation	2.00	-	-	3.00	-	5.00	2.00	-	-	3.00	-	5.00
	Total Executive	6.00	2.00	-	11.75	-	19.75	6.00	1.00	-	12.75	-	19.75
INSTRUCTION AND STUDENT SERVICES													
Instruction & Student Services Administration													
10097	Instructional Control	-	-	-	-	0.88	0.88	-	-	-	-	0.51	0.51
50118	Instruction and Student Services	1.00	1.00	-	-	0.70	2.70	1.00	1.00	-	-	1.56	3.56
50136	Institutional Research and Reporting	1.00	-	-	1.50	-	2.50	1.00	-	-	4.50	-	5.50
	Total Instruction and Student Services Admin	2.00	1.00	-	1.50	1.58	6.08	2.00	1.00	-	4.50	2.07	9.57
Academic Foundations and Connections													
10002	Skills Development	-	-	4.00	1.75	0.30	6.05	-	-	4.00	1.75	2.96	8.71
10026	Office of Education Partnerships	1.00	-	-	4.00	-	5.00	1.00	-	-	4.00	-	5.00
10029	English	-	-	12.00	-	8.67	20.67	-	-	12.00	-	8.86	20.86
10031	English for Speakers of Other Languages	-	-	4.00	1.00	2.96	7.96	-	-	3.00	1.00	7.31	11.31
10038	Health/Physical Education/Athletics	1.00	-	4.00	2.00	7.10	14.10	1.00	-	4.00	2.00	7.40	14.40
10056	Mathematics	-	-	11.00	-	11.15	22.15	-	-	10.00	-	9.89	19.89
20700	Learning Center	-	-	-	1.00	-	1.00	-	-	-	1.00	0.03	1.03
30095	Counseling	-	-	4.00	-	2.64	6.64	-	-	4.00	-	1.51	5.51
30097	Recruitment and Admissions	1.00	-	-	3.75	-	4.75	1.00	-	-	3.00	-	4.00
30098	Student and Academic Support Services	1.00	-	-	16.75	0.12	17.87	1.00	-	-	15.75	0.31	17.06

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs

		2024-25 Budget					2025-26 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	-	-	7.00	-	8.00
30100	Student Life and Leadership	1.00	-	-	2.00	0.23	3.23	1.00	-	-	2.00	-	3.00
30104	Academic Foundations and Connections	3.00	-	-	9.50	-	12.50	3.00	-	-	7.00	-	10.00
30106	Testing and Placement	-	-	-	-	-	-	-	-	-	2.00	-	2.00
30111	Office of Financial Aid and Scholarships	1.00	-	-	7.00	-	8.00	1.00	-	-	7.00	-	8.00
30200	Student Services Enhancements	-	-	-	1.50	-	1.50	-	-	-	-	-	-
	Total Academic Foundations and Connections	10.00	-	39.00	57.75	33.17	139.92	10.00	-	37.00	53.50	38.27	138.77
Arts and Sciences													
10004	Art	-	-	4.00	0.44	2.73	7.17	-	-	4.00	0.44	7.10	11.54
10013	Business	-	-	5.00	-	9.31	14.31	-	-	5.00	-	6.83	11.83
10016	Communications and Theatre Arts	-	-	5.00	-	3.53	8.53	-	-	5.00	-	2.19	7.19
10017	Computer Science	-	-	5.00	0.56	4.26	9.82	-	-	5.00	0.56	1.47	7.03
10028	Engineering Sciences	-	-	4.00	-	1.22	5.22	-	-	4.00	-	0.33	4.33
10035	World Languages	-	-	3.00	-	1.90	4.90	-	-	3.00	-	1.71	4.71
10039	Horticulture	-	-	4.00	0.91	1.80	6.71	-	-	4.00	0.91	1.49	6.40
10057	Music	-	-	3.00	-	3.14	6.14	-	-	3.00	-	3.46	6.46
10066	Science	-	-	13.00	1.96	9.70	24.66	-	-	13.00	1.96	7.70	22.66
10074	Social Sciences	-	-	7.00	-	7.62	14.62	-	-	7.00	-	6.09	13.09
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	45.21	112.08	2.00	-	53.00	11.87	38.37	105.24

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs

		2024-25 Budget					2025-26 Budget						
		Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total	Admin- istrative	Admin Professional	Full-time Faculty	Full-time Class	Associate Faculty	Total
Institutional Effectiveness and Planning													
20084	Institutional Effectiveness and Planning	3.00	-	-	1.75	0.40	5.15	2.00	-	-	1.00	0.06	3.06
20088	Center for Teaching and Learning	-	-	2.00	-	4.13	6.13	-	-	2.00	-	0.80	2.80
20089	Library	1.00	-	4.00	1.00	2.28	8.28	1.00	-	4.00	1.00	2.00	8.00
20097	Applied Technology	-	-	-	2.00	-	2.00	-	-	-	-	-	-
20098	Grants Development	1.00	-	-	-	-	1.00	1.00	-	-	-	-	1.00
20099	Online Learning	-	-	-	2.00	0.34	2.34	-	-	-	2.00	-	2.00
20401	Curriculum and Scheduling	1.00	-	-	2.00	-	3.00	1.00	-	-	2.00	0.01	3.01
	Total Institutional Effectiveness and Planning	6.00	-	6.00	8.75	7.15	27.90	5.00	-	6.00	6.00	2.87	19.87
Technology, Applied Science & Public Servcs													
10001	Health Sciences	2.00	-	9.00	1.00	6.61	18.61	2.00	-	9.00	1.00	10.59	22.59
10007	Automotive and Welding Department	-	-	10.00	3.00	3.00	16.00	-	-	10.00	3.00	8.75	21.75
10018	Community Education	-	-	-	0.75	0.51	1.26	-	-	-	0.75	1.25	2.00
10020	Customized Training and Development Services	1.00	-	1.00	2.00	-	4.00	1.00	-	1.00	1.00	0.05	3.05
10033	Education, Human Services and Criminal Justice	-	-	5.00	1.00	3.32	9.32	-	-	5.00	1.00	7.69	13.69
10055	Industrial Technology	-	-	5.00	1.00	3.66	9.66	-	-	5.00	1.00	0.95	6.95
10058	Harmony Student Services and Instruction	1.00	-	-	1.00	10.15	12.15	1.00	-	-	-	7.98	8.98
10073	Small Business Development Center	1.00	-	0.70	-	0.24	1.94	1.00	-	0.70	-	-	1.70
10080	Wilsonville Student Services and Instruction	-	-	-	3.00	2.53	5.53	-	-	-	2.00	0.13	2.13
10085	Wildland Fire	0.34	-	1.00	0.80	-	2.14	0.34	-	1.00	0.80	-	2.14
10200	Emergency Management/GIS	0.33	-	-	0.10	1.61	2.04	0.33	-	-	0.10	-	0.43
10445	Apprenticeship	0.33	-	-	0.10	-	0.43	0.33	-	-	1.73	-	2.06
20083	Technology, Applied Science & Public Services	2.00	-	-	2.75	0.39	5.14	2.00	-	-	2.90	2.01	6.91
20096	Workforce Development/WIOA	0.10	-	-	-	-	0.10	0.10	-	-	-	-	0.10
	Total Technology, Applied Science & Public Svc	8.10	-	31.70	16.50	32.02	88.32	8.10	-	31.70	15.28	39.40	94.48
	Total Instruction and Student Services	28.10	1.00	129.70	96.37	119.13	374.30	27.10	1.00	127.70	91.15	120.98	367.93

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs**

		2024-25 Budget					2025-26 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	-	-	8.00	0.18	10.18	2.00	-	-	8.00	-	10.00
Total College Services Administration		3.00	1.00	-	8.00	0.18	12.18	3.00	1.00	-	8.00	-	12.00
Business Services													
50000	Accounts Receivable	1.00	-	-	3.00	-	4.00	1.00	-	-	3.00	-	4.00
50110	Business Office	2.00	1.00	-	5.00	-	8.00	2.00	-	-	5.00	-	7.00
Total Business Services		3.00	1.00	-	8.00	-	12.00	3.00	-	-	8.00	-	11.00
Campus Services													
50143	Environmental Health and Safety	-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
50145	Shipping and Receiving	-	-	-	0.50	-	0.50	-	-	-	0.50	-	0.50
51103	Custodial Services	1.00	-	-	16.50	-	17.50	1.00	-	-	17.50	-	18.50
60150	Campus Services	2.00	-	-	15.00	-	17.00	3.00	-	-	14.00	-	17.00
Total Campus Services		3.00	-	-	33.00	-	36.00	4.00	-	-	33.00	-	37.00
Human Resources													
50127	Human Resources	2.00	7.00	-	-	-	9.00	2.00	6.00	-	-	-	8.00
Information Technology													
50115	Information Technology	3.90	-	-	13.00	-	16.90	3.90	-	-	12.00	-	15.90
Total College Services		14.90	9.00	-	62.00	0.18	86.08	15.90	7.00	-	61.00	-	83.90
Total General Fund		49.00	12.00	129.70	170.12	119.31	480.13	49.00	9.00	127.70	164.90	120.98	471.58
Total full-time, General Fund		360.82					350.60						

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs

		2024-25 Budget					2025-26 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
10026	Office of Education Partnerships	-	-	-	-	-	-	-	-	-	-	-	-
10029	English	-	-	-	-	0.28	0.28	-	-	-	-	0.29	0.29
10031	English for Speakers of Other Languages	-	-	-	-	0.96	0.96	-	-	-	-	0.98	0.98
10038	Health/Physical Education/Athletics	-	-	-	-	0.09	0.09	-	-	-	-	0.09	0.09
10056	Mathematics	-	-	-	-	0.28	0.28	-	-	-	-	0.27	0.27
30095	Counseling	-	-	-	-	0.65	0.65	-	-	-	-	0.67	0.67
	Total Academic Foundations and Connections	-	-	-	0.25	2.26	2.51	-	-	-	0.25	2.30	2.55
Arts and Sciences													
10004	Art	-	-	-	0.03	-	0.03	-	-	-	0.03	-	0.03
10013	Business	-	-	-	-	0.05	0.05	-	-	-	-	0.05	0.05
10016	Communications and Theatre Arts	-	-	-	-	-	-	-	-	-	-	-	-
10017	Computer Science	-	-	-	0.44	-	0.44	-	-	-	0.44	-	0.44
10028	Engineering Sciences	-	-	-	-	0.55	0.55	-	-	-	-	0.02	0.02
10035	World Languages	-	-	-	-	-	-	-	-	-	-	-	-
10039	Horticulture	-	-	-	0.09	-	0.09	-	-	-	0.09	-	0.09
10057	Music	-	-	-	-	1.37	1.37	-	-	-	-	1.36	1.36
10066	Science	-	-	-	2.04	-	2.04	-	-	-	2.04	-	2.04
	Total Arts and Sciences	-	-	-	2.60	1.97	4.57	-	-	-	2.60	1.43	4.03
Institutional Effectiveness and Planning													
10099	High School Plus	-	-	-	-	3.17	3.17	-	-	-	-	3.26	3.26
	Total Institutional Effectiveness and Planning	-	-	-	-	11.63	17.09	-	-	-	-	3.26	3.26

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs**

		2024-25 Budget					2025-26 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	2.64	2.72	-	-	-	0.10	2.72	2.82
10018	Community Education	-	-	-	0.25	-	0.25	-	-	-	0.25	-	0.25
10033	Education, Human Services and Criminal Justice	-	-	-	-	0.19	0.19	-	-	-	-	-	-
10055	Industrial Technology	-	-	-	-	2.11	2.11	-	-	-	-	2.18	2.18
10058	Harmony Student Services and Instruction	-	-	-	-	-	-	-	-	-	-	-	-
10080	Wilsonville Student Services and Instruction	-	-	-	0.17	-	0.17	-	-	-	0.17	-	0.17
10085	Wildland Fire	-	-	-	-	0.18	0.18	-	-	-	-	0.18	0.18
10200	Emergency Management	-	-	-	-	-	-	-	-	-	-	0.02	0.02
10445	Apprenticeship	-	-	-	1.00	5.28	6.28	-	-	-	0.37	5.44	5.81
20083	Technology, Applied Science & Public Services	-	-	-	-	-	-	-	-	-	-	-	-
20135	Automotive Technology - Technical Mechanical	-	-	-	-	-	-	-	-	-	-	-	-
	Total Technology, Applied Science & Public Svc	-	-	-	3.50	10.40	13.90	-	-	-	2.89	10.54	13.43
	Total Fee Fund	-	-	-	6.35	26.26	38.07	-	-	-	5.74	17.53	23.27
CAPITAL PROJECTS (BOND)		-	-	-	-	-	-	-	-	-	-	-	-
STUDENT TECHNOLOGY FUND		0.10	-	-	4.83	-	4.93	0.10	-	-	4.83	-	4.93
INTRAMURALS AND ATHLETICS FUND		-	-	-	-	0.27	0.27	-	-	-	-	0.18	0.18
STUDENT LIFE AND LEADERSHIP FUND		-	-	-	-	0.10	0.10	-	-	-	-	0.11	0.11
BOOKSTORE FUND		-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00
CUSTOMIZED TRAINING FUND		-	-	-	1.00	2.29	3.29	1.00	-	-	1.00	1.76	3.76
ENVIRONMENTAL LEARNING FUND		-	-	-	-	0.21	0.21	-	-	-	-	0.22	0.22
INTERNAL SERVICE FUND		-	-	-	1.00	-	1.00	-	-	-	1.00	-	1.00

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs**

		2024-25 Budget					2025-26 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	11.50	-	16.30	3.50	-	0.30	11.50	-	15.30
74	WIOA	1.40	-	-	6.00	-	7.40	1.40	-	-	6.00	-	7.40
	Total Grants and Contracts Fund	5.90	-	0.30	17.50	-	23.70	4.90	-	0.30	17.50	-	22.70
	Total budgeted	55.00	12.00	130.00	201.80	148.44	552.70	55.00	9.00	128.00	195.97	140.78	528.75
	Total full-time, all funds	398.80					387.97						

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Personnel FTEs**

	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget						Total
			Admin- istrative	Admin- Professional	Full-time Faculty	Full-time Classified	Associate Faculty	Other Part-time	
FTEs BY FUNCTION									
Instruction	322.55	314.69	9.00	-	118.00	35.89	131.31	11.48	305.68
Instructional support	66.70	63.79	13.10	-	6.00	30.08	4.91	2.75	56.84
Student services other than student loans and financial aid	77.68	78.51	8.00	-	4.00	50.25	2.78	5.38	70.41
Student loans and financial aid	4.51	4.39	-	-	-	-	-	5.38	5.38
College support services other than facilities acquisition and construction	119.90	123.59	24.90	9.00		79.75	1.78	8.00	123.43
Total	591.34	584.97	55.00	9.00	128.00	195.97	140.78	32.99	561.74

**CLACKAMAS COMMUNITY COLLEGE
2025-26 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.

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

FUNDS

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

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

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

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

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

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

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages the fund</u>
Special Revenue funds (continued)			
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.
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.	
66	Computer Lab Fund	Pays for tutors in the Streeter computer labs.	
			Academic Foundations and Connections - Athletic Director and Teams
			Academic Foundations and Connections - ASG Activities
			Arts and Sciences - Computer Science

Student Technology & General Student Fees

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

<u>Fund</u>	<u>Description</u>	<u>Revenue</u>	<u>Division - Department that Manages the fund</u>	
Special Revenue funds (continued)				
Externally Restricted	71 Student Financial Aid Fund	Financial aid to students from grants, scholarships and work study.	Financial aid from federal, state, foundation, and other local sources.	Academic Foundations and Connections - Office of Financial Aid & Scholarships
	73 Grants and Contracts Fund 74	Includes two internal funds described below. <i>Grants and Contracts 73:</i> Grants and contracts other than WIOA. There are typically 100 to 200 different funding sources tracked 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
2025-26 BUDGET
Fund Descriptions**

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

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

Restricted	25 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2014	College Services - Campus Services
	26 Capital Projects (Bond) Fund	Construct buildings, modernize classrooms and equipment, perform deferred maintenance and infrastructure projects.	Proceeds from general obligation bonds authorized by the voters in 2024	College Services - Campus Services
Unrestricted	29 Staff Computer Replacement Fund	Purchase computers for college staff.	Transfers from General Fund.	College Services - Information Technology
	30 Equipment Replacement Fund	Purchase instructional and other equipment.	Transfers from General Fund.	College Services - Business Office
	32 Major Maintenance Fund	Major repairs, remodeling, and preventative maintenance of buildings and infrastructure.	Transfers from General Fund.	College Services - Campus Services

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

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

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

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 14,414,311	\$ 16,719,469	\$ 13,590,920	Beginning fund balance	\$ 10,011,000	\$ -	\$ -
			State revenue			
19,227,943	22,624,149	23,753,592	State community college support	25,616,510	-	-
335,084	451,081	175,000	State grants and contracts	175,000	-	-
			Local revenue			
23,429,247	24,550,133	25,874,323	Property taxes	26,687,435	-	-
12,923,715	14,898,766	16,281,479	Tuition	18,632,785	-	-
1,207,774	1,435,678	1,340,211	Fees	1,541,854	-	-
524,507	529,313	531,148	Local grants and contracts	548,730	-	-
1,149,390	2,052,997	903,352	Other local revenue	1,768,666	-	-
			Federal revenue			
6,956,958	-	-	Other federal revenue	-	-	-
<u>65,754,618</u>	<u>66,542,117</u>	<u>68,859,105</u>	Total revenue	<u>74,970,980</u>	<u>-</u>	<u>-</u>
			Other sources			
500,000	-	-	Transfers in	-	-	-
11,545	13,705	15,000	Sale of fixed assets	20,000	-	-
<u>511,545</u>	<u>13,705</u>	<u>15,000</u>	Total other sources	<u>20,000</u>	<u>-</u>	<u>-</u>
<u>\$ 80,680,474</u>	<u>\$ 83,275,291</u>	<u>\$ 82,465,025</u>	Total resources	<u>\$ 85,001,980</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
\$ 36,571,189	\$ 40,578,583	\$ 42,846,664	Wages and salaries	\$ 44,994,631	\$ -	\$ -
17,463,191	18,596,326	20,536,521	Payroll taxes and benefits	22,003,223	-	-
<u>54,034,380</u>	<u>59,174,909</u>	<u>63,383,185</u>	Total personnel services	<u>66,997,854</u>	<u>-</u>	<u>-</u>

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			Materials and services			
903,836	794,952	937,853	Supplies	931,618	-	-
152,581	148,322	234,216	Travel	279,782	-	-
201,871	227,260	429,746	Training and staff development	427,048	-	-
312,753	261,617	356,441	Publicity and public relations	351,236	-	-
110,031	157,173	230,276	Printing and publications	196,811	-	-
1,877,390	1,920,861	2,752,133	Repair and maintenance	2,643,883	-	-
1,755,512	1,841,558	2,097,009	Utilities	2,369,235	-	-
553,983	473,238	514,499	Fees and dues	518,741	-	-
592,039	686,595	790,000	Insurance	892,000	-	-
1,205,469	2,026,611	1,794,960	Professional services	1,702,168	-	-
5,702	49,292	22,528	Student financial aid	34,615	-	-
483,665	579,101	553,712	Other materials and services	549,271	-	-
<u>8,154,832</u>	<u>9,166,580</u>	<u>10,713,373</u>	Total materials and services	<u>10,896,408</u>	<u>-</u>	<u>-</u>
			Capital outlay			
18,951	26,116	-	Vehicles and equipment	6,000	-	-
49,840	53,208	80,000	Library collection	80,000	-	-
<u>68,791</u>	<u>79,324</u>	<u>80,000</u>	Total capital outlay	<u>86,000</u>	<u>-</u>	<u>-</u>
<u>62,258,003</u>	<u>68,420,813</u>	<u>74,176,558</u>	Total expenditures	<u>77,980,262</u>	<u>-</u>	<u>-</u>
			Other uses			
1,703,000	1,263,558	1,600,000	Transfers out	1,500,000	-	-
-	-	6,688,467	Contingency	5,521,718	-	-
16,719,469	13,590,919	-	Ending fund balance	-	-	-
<u>18,422,469</u>	<u>14,854,477</u>	<u>8,288,467</u>	Total other uses	<u>7,021,718</u>	<u>-</u>	<u>-</u>
<u>\$ 80,680,472</u>	<u>\$ 83,275,290</u>	<u>\$ 82,465,025</u>	Total requirements	<u>\$ 85,001,980</u>	<u>\$ -</u>	<u>\$ -</u>

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

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
EXECUTIVE									
50126	Board of Education	\$ -	\$ 61,513	\$ -	\$ 61,513	\$ -	\$ -	\$ -	\$ -
50132	President	596,134	102,250	-	698,384	-	-	-	-
50112	College Relations and Marketing	1,318,732	379,730	-	1,698,462	-	-	-	-
50128	Events and Conference Services	265,304	49,693	-	314,997	-	-	-	-
50129	Cougar LEAP Office	543,161	96,863	-	640,024	-	-	-	-
50500	Foundation	792,684	28,949	-	821,633	-	-	-	-
	Total Executive	3,516,015	718,998	-	4,235,013	-	-	-	-
INSTRUCTION & STUDENT SERVICES									
Instruction & Student Services Admin									
10097	Instructional Control	36,561	5,000	-	41,561	-	-	-	-
50118	Instruction and Student Services	634,615	81,075	-	715,690	-	-	-	-
50136	Institutional Research and Reporting	984,537	75,448	-	1,059,985	-	-	-	-
	Total Instruction & Student Svcs Admin	1,655,713	161,523	-	1,817,236	-	-	-	-
Academic Foundations & Connections									
10002	Skills Development	1,207,070	53,017	-	1,260,087	30,976	700	-	31,676
10026	Office of Education Partnerships	704,917	8,567	-	713,484	-	-	-	-
10029	English	2,797,283	23,592	-	2,820,875	68,070	3,200	-	71,270
10031	English for Speakers of Other Languages	1,135,586	21,781	-	1,157,367	84,122	3,000	-	87,122
10038	Health/Physical Education/Athletics	1,839,276	42,883	-	1,882,159	6,493	38,907	-	45,400
10056	Mathematics	2,476,355	20,082	-	2,496,437	75,839	23,200	-	99,039
10099	High School Plus	-	-	-	-	248,197	5,000	-	253,197
20700	Learning Center	161,380	22,663	-	184,043	-	-	-	-
30095	Counseling	801,175	14,894	-	816,069	48,264	1,000	-	49,264
30097	Recruitment and Admissions	816,113	53,942	-	870,055	-	-	-	-
30098	Student & Academic Support Services	2,339,170	204,189	-	2,543,359	6,492	2,700	-	9,192
30099	Enrollment and Graduation Services	1,040,780	56,953	-	1,097,733	-	-	-	-
30100	Student Life and Leadership	493,926	26,729	1,000	521,655	-	-	-	-
30104	Academic Foundations and Connections	1,404,194	53,128	-	1,457,322	-	-	-	-
30106	Testing and Placement	306,945	30,750	-	337,695	26,733	1,350	-	28,083
30111	Office of Financial Aid and Scholarships	1,227,564	31,473	-	1,259,037	-	-	-	-
30200	Student Services Enhancements	35,080	160,541	-	195,621	-	-	-	-
	Total Acad Foundations & Connections	18,786,814	825,184	1,000	19,612,998	595,186	79,057	-	674,243

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

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Arts and Sciences									
10004	Art	1,327,862	32,617	-	1,360,479	4,092	130,015	-	134,107
10013	Business	1,550,696	20,412	-	1,571,108	3,895	5,500	-	9,395
10016	Communications and Theatre Arts	1,199,151	96,505	-	1,295,656	12,986	17,975	-	30,961
10017	Computer Science	1,103,788	19,326	-	1,123,114	52,421	1,000	-	53,421
10028	Engineering Sciences	854,613	12,846	-	867,459	43,559	6,150	-	49,709
10035	World Languages	641,484	11,259	-	652,743	-	-	-	-
10039	Horticulture	930,874	14,577	-	945,451	25,687	44,800	-	70,487
10057	Music	823,676	33,731	-	857,407	101,622	2,500	-	104,122
10066	Science	3,123,704	11,206	-	3,134,910	187,545	47,683	-	235,228
10074	Social Sciences	1,775,142	33,998	-	1,809,140	-	-	-	-
20082	Arts and Sciences	1,374,718	5,043	-	1,379,761	-	-	-	-
	Total Arts and Sciences	14,705,708	291,520	-	14,997,228	431,807	255,623	-	687,430
Institutional Effectiveness and Planning									
20084	Institutional Effectiveness & Planning	682,646	35,230	-	717,876	-	-	-	-
20088	Instr Support & Professional Developmt	479,057	61,295	-	540,352	-	-	-	-
20089	Library	1,152,128	180,877	80,000	1,413,005	-	-	-	-
20098	Grants Development	179,867	8,229	-	188,096	-	-	-	-
20099	Online Learning	295,017	109,052	-	404,069	-	-	-	-
20401	Curriculum and Scheduling	462,648	75,899	-	538,547	-	-	-	-
	Total IEP	3,251,363	470,582	80,000	3,801,945	-	-	-	-

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

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Technology, Applied Science and Public Services									
10001	Health Sciences	2,803,155	29,285	-	2,832,440	219,347	96,153	-	315,500
10007	Automotive and Welding Department	2,754,446	149,820	5,000	2,909,266	217,097	120,726	-	337,823
10018	Community Education	205,116	95,254	-	300,370	38,630	5,700	-	44,330
10020	Customized Training & Development Svcs	559,908	25,871	-	585,779	-	-	-	-
10033	Educ, Human Svcs & Criminal Justice	1,578,166	20,904	-	1,599,070	15,494	-	-	15,494
10055	Industrial Technology	1,091,764	101,750	-	1,193,514	194,755	23,054	-	217,809
10058	Harmony Student Services & Instruction	900,180	14,658	-	914,838	3,892	2,430	-	6,322
10073	Small Business Development Center	314,948	11,527	-	326,475	-	-	-	-
10080	Wilsonville Student Svcs & Instruction	372,241	21,525	-	393,766	42,110	5,200	-	47,310
10085	Wildland Fire	281,998	27,419	-	309,417	12,986	5,550	-	18,536
10200	Emergency Management & GIS	63,609	2,461	-	66,070	1,273	4,500	-	5,773
10445	Apprenticeship	331,721	5,381	-	337,102	435,966	5,500	-	441,466
20083	Tech, Applied Science & Public Svcs	943,450	15,494	-	958,944	-	-	-	-
20096	Workforce Development/WIOA	42,681	14,348	-	57,029	-	-	-	-
20315	Auto Tech - Technical Mechanical	-	-	-	-	-	95,000	-	95,000
	Total TAPS	12,243,383	535,697	5,000	12,784,080	1,181,550	363,813	-	1,545,363
	Total Instruction & Student Services	50,642,981	2,284,506	86,000	53,013,487	2,208,543	698,493	-	2,907,036
COLLEGE SERVICES									
College Services Administration									
50116	College Services	495,501	79,671	-	575,172	-	-	-	-
50125	General Administration	-	1,279,185	-	1,279,185	-	-	-	-
50134	College Safety	1,469,705	209,688	-	1,679,393	-	-	-	-
	Total College Services Administration	1,965,206	1,568,544	-	3,533,750	-	-	-	-

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

		General Fund				Fee Fund			
		Personnel Services	Materials & Services	Capital Outlay	Total Expenditures	Personnel Services	Materials & Services	Capital Outlay	Total Expenditures
Business Services									
50000	Accounts Receivable	538,890	908,628	-	1,447,518	-	-	-	-
50110	Business Office	1,364,808	248,929	-	1,613,737	-	-	-	-
60152	Utilities	-	2,140,964	-	2,140,964	-	-	-	-
	Total Business Services	1,903,698	3,298,521	-	5,202,219	-	-	-	-
Campus Services									
30125	Food Services	-	93,462	-	93,462	-	-	-	-
50143	Environmental Health and Safety	138,478	59,583	-	198,061	-	-	-	-
50145	Shipping and Receiving	36,685	114,988	-	151,673	-	-	-	-
51103	Custodial Services	1,973,145	161,721	-	2,134,866	-	-	-	-
60150	Campus Services	2,256,793	551,958	-	2,808,751	-	-	-	-
	Total Campus Services	4,405,101	981,712	-	5,386,813	-	-	-	-
Human Resources									
50127	Human Resources	1,560,927	269,440	-	1,830,367	-	-	-	-
50139	Professional Development	-	142,065	-	142,065	-	-	-	-
	Total Human Resources	1,560,927	411,505	-	1,972,432	-	-	-	-
Information Technology									
50115	Information Technology	3,003,926	1,632,622	-	4,636,548	-	-	-	-
	Total College Services	12,838,858	7,892,904	-	20,731,762	-	-	-	-
	Total expenditures	\$ 66,997,854	\$ 10,896,408	\$ 86,000	\$ 77,980,262	\$ 2,208,543	\$ 698,493	\$ -	\$ 4,268,709

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Special Revenue Funds (Part 1 of 2)

	<u>Unrestricted Operations</u>		<u>Student Technology and General Student Fees</u>			
	<u>Fee Fund</u>	<u>Innovation Fund</u>	<u>Student Technology Fund</u>	<u>Intramurals and Athletics Fund</u>	<u>Student Life and Leadership Fund</u>	<u>Computer Lab Fund</u>
RESOURCES						
Beginning fund balance	\$ 1,304,207	\$ 910,489	\$ 145,684	\$ 218,720	\$ 129,621	\$ 67,971
Local revenue						
Fees	2,729,762	-	904,928	380,000	75,000	79,000
Sales of goods and services	25,000	-	-	-	-	-
Local grants and contracts	215,000	-	-	-	-	-
Other local revenue	-	-	-	125,000	75,000	-
Total revenue	<u>2,969,762</u>	<u>-</u>	<u>904,928</u>	<u>505,000</u>	<u>150,000</u>	<u>79,000</u>
Other sources						
Transfers in	-	150,000	-	-	-	-
Total resources	<u>\$ 4,273,969</u>	<u>\$ 1,060,489</u>	<u>\$ 1,050,612</u>	<u>\$ 723,720</u>	<u>\$ 279,621</u>	<u>\$ 146,971</u>
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ 1,645,697	\$ 200,000	\$ 479,508	\$ 10,000	\$ 6,000	\$ 30,000
Payroll taxes and benefits	562,846	-	254,511	3,470	1,638	2,620
Total personnel services	<u>2,208,543</u>	<u>200,000</u>	<u>734,019</u>	<u>13,470</u>	<u>7,638</u>	<u>32,620</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 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	494,361	150,000	226,000	115,000	23,600	75,500
Travel	14,850	-	-	180,000	11,600	-
Training & staff development	1,300	-	-	-	3,000	-
Publicity & public relations	6,550	-	-	-	1,500	-
Printing and publications	24,751	-	-	-	850	-
Repair and maintenance	18,326	250,000	-	-	-	-
Utilities	1,000	-	-	-	-	-
Fees and dues	12,850	-	-	35,000	500	-
Insurance	-	-	-	55,000	-	-
Professional services	11,555	-	-	70,000	40,000	-
Cost of goods sold	95,000	-	-	-	-	-
Student financial aid	4,200	-	-	-	27,000	-
Other materials & services	13,750	150,000	-	-	35,000	-
Total materials and services	698,493	550,000	226,000	455,000	143,050	75,500
Capital outlay						
Vehicles and equipment	-	50,000	-	-	-	-
Total expenditures	2,907,036	800,000	960,019	468,470	150,688	108,120
Other uses						
Transfers out	-	-	-	-	-	-
Contingency	1,366,933	260,489	90,593	255,250	128,933	38,851
Ending fund balance	-	-	-	-	-	-
Total other uses	1,366,933	260,489	90,593	255,250	128,933	38,851
Total requirements	\$ 4,273,969	\$ 1,060,489	\$ 1,050,612	\$ 723,720	\$ 279,621	\$ 146,971

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2025-26 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
RESOURCES							
Beginning fund balance	\$ 490,000	\$ 2,500,000	\$ 642,321	\$ 208,346	\$ 3,001,071	\$ 1,621,938	\$ 11,240,368
State revenue							
State grants and contracts	-	2,000,000	-	-	-	-	2,000,000
State student financial aid	4,400,000	-	-	-	-	-	4,400,000
Local revenue							
Tuition	-	-	-	-	-	-	-
Fees	-	200,000	-	-	-	-	4,368,690
Sales of goods and services	-	-	-	-	-	-	25,000
Local grants and contracts	-	500,000	-	-	-	-	715,000
Local student financial aid	1,600,000	-	-	-	-	-	1,600,000
Other local revenue	-	1,500,000	-	-	-	-	1,700,000
Federal revenue							
Federal grants and contracts	-	5,000,000	-	-	-	-	5,000,000
Federal student financial aid	15,106,249	-	-	-	-	-	15,106,249
Other federal revenue	20,703	5,000	-	-	-	-	25,703
Total revenue	<u>21,126,952</u>	<u>9,205,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,940,642</u>
Other sources							
Transfers in	-	-	750,000	50,000	-	-	950,000
Proceeds from long-term debt	-	-	-	-	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>750,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>950,000</u>
Total resources	<u>21,616,952</u>	<u>11,705,000</u>	<u>1,392,321</u>	<u>258,346</u>	<u>3,001,071</u>	<u>1,621,938</u>	<u>47,131,010</u>
REQUIREMENTS							
Expenditures							
Personnel services							
Wages and salaries	\$ 178,509	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 6,599,714
Payroll taxes and benefits	1,114	3,000,000	703,300	-	-	16,540	4,546,039
Retiree stipend	-	-	250,000	-	-	-	250,000
Total personnel services	<u>179,623</u>	<u>7,000,000</u>	<u>953,300</u>	<u>-</u>	<u>-</u>	<u>66,540</u>	<u>11,395,753</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Special Revenue Funds (Part 2 of 2)

	<i>Externally Restricted</i>		<i>Reserve Funds</i>				2025-26 Budget
	Student Financial Aid Fund	Grants and Contracts Fund	Retirement Fund	Insurance Reserve Fund	PERS Reserve Fund	Technology Infrastructure and Software Implementation Fund	
Materials and services							
Supplies	-	300,000	-	175,000	-	-	1,559,461
Travel	-	50,000	-	-	-	-	256,450
Training & staff development	-	75,000	-	-	-	-	79,300
Publicity & public relations	-	5,000	-	-	-	-	13,050
Printing and publications	-	15,000	-	-	-	-	40,601
Repair and maintenance	-	50,000	-	-	-	655,398	973,724
Utilities	-	5,000	-	-	-	-	6,000
Fees and dues	-	10,000	-	-	-	-	58,350
Insurance	-	-	-	-	-	-	55,000
Professional services	-	500,000	-	-	-	300,000	921,555
Cost of goods sold	-	-	-	-	-	-	95,000
Student financial aid	20,914,840	1,000,000	-	-	-	-	21,946,040
WIA payments for students	-	500,000	-	-	-	-	500,000
Other materials & services	-	500,000	-	-	-	-	698,750
Total materials and services	20,914,840	3,010,000	-	175,000	-	955,398	27,203,281
Capital outlay							
Vehicles and equipment	-	300,000	-	-	-	-	350,000
Library collection	-	15,000	-	-	-	-	15,000
Buildings and infrastructure	-	-	-	-	-	600,000	600,000
Total capital outlay	-	315,000	-	-	-	600,000	965,000
Total expenditures	21,094,463	10,325,000	953,300	175,000	-	1,621,938	39,564,034
Other uses							
Transfers out	-	-	-	-	-	-	-
Contingency	522,489	1,380,000	439,021	83,346	3,001,071	-	7,566,976
Ending fund balance	-	-	-	-	-	-	-
Total other uses	522,489	1,380,000	439,021	83,346	3,001,071	-	7,566,976
Total requirements	\$ 21,616,952	\$ 11,705,000	\$ 1,392,321	\$ 258,346	\$ 3,001,071	\$ 1,621,938	\$ 47,131,010

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2026-25 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 987,185	\$ 914,574	\$ 834,799	Beginning fund balance	\$ 1,304,207	\$ -	\$ -
			Local revenue			
(28,530)	(37,570)	-	Tuition	-	-	-
2,629,269	2,892,294	2,271,302	Fees	2,729,762	-	-
27,189	13,536	15,000	Sales of goods and services	25,000	-	-
372,632	338,116	338,137	Local grants and contracts	215,000	-	-
1,507	3,282	-	Other local revenue	-	-	-
<u>3,002,067</u>	<u>3,209,658</u>	<u>2,624,439</u>	Total revenue	<u>2,969,762</u>	<u>-</u>	<u>-</u>
			Other sources			
-	-	-	Transfers in	-	-	-
<u>\$ 3,989,252</u>	<u>\$ 4,124,232</u>	<u>\$ 3,459,238</u>	Total resources	<u>\$ 4,273,969</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
			Expenditures			
			Personnel services			
1,903,122	2,037,639	\$ 1,589,112	Wages and salaries	\$ 1,645,697	\$ -	\$ -
662,833	672,495	537,838	Payroll taxes and benefits	562,846	-	-
<u>2,565,955</u>	<u>2,710,134</u>	<u>2,126,950</u>	Total personnel services	<u>2,208,543</u>	<u>-</u>	<u>-</u>
			Materials and services			
288,770	384,426	379,099	Supplies	494,361	-	-
14,002	20,780	3,350	Travel	14,850	-	-
920	220	1,000	Training and staff development	1,300	-	-
2,944	-	5,651	Publicity and public relations	6,550	-	-
12,057	14,838	21,220	Printing and publications	24,751	-	-
13,440	11,633	22,226	Repair and maintenance	18,326	-	-
2,601	4,613	700	Utilities	1,000	-	-
10,294	10,431	7,500	Fees and dues	12,850	-	-
42,588	36,924	8,105	Professional services	11,555	-	-
83,129	86,808	85,000	Cost of goods sold	95,000	-	-

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2026-25 Proposed	2025-26 Approved	2025-26 Adopted
1,160	823	11,284	Student financial aid	4,200	-	-
-	-	-	WIA payments for student expenses	-	-	-
37,482	7,803	9,653	Other materials and services	13,750	-	-
<u>509,387</u>	<u>579,299</u>	<u>554,788</u>	Total materials and services	<u>698,493</u>	<u>-</u>	<u>-</u>
			Capital outlay			
(660)	-	-	Vehicles and equipment	-	-	-
-	-	-	Buildings and infrastructure	-	-	-
<u>(660)</u>	<u>-</u>	<u>-</u>	Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,074,682</u>	<u>3,289,433</u>	<u>2,681,738</u>	Total expenditures	<u>2,907,036</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	777,500	Contingency	1,366,933	-	-
914,575	834,799	-	Ending fund balance	-	-	-
<u>914,575</u>	<u>834,799</u>	<u>777,500</u>	Total other uses	<u>1,366,933</u>	<u>-</u>	<u>-</u>
<u>\$ 3,989,257</u>	<u>\$ 4,124,232</u>	<u>\$ 3,459,238</u>	Total requirements	<u>\$ 4,273,969</u>	<u>\$ -</u>	<u>\$ -</u>

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 1,140,579	\$ 840,866	\$ 767,294	Beginning fund balance	\$ 910,489	\$ -	\$ -
			Other sources			
250,000	150,000	150,000	Transfers in	150,000	-	-
\$ 1,390,579	\$ 990,866	\$ 917,294	Total resources	\$ 1,060,489	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 22,979	\$ 89,182	\$ 400,000	Wages and salaries	\$ 200,000	\$ -	\$ -
483	13,485	-	Payroll taxes and benefits	-	-	-
<u>23,462</u>	<u>102,667</u>	<u>400,000</u>	Total personnel services	<u>200,000</u>	<u>-</u>	<u>-</u>
			Materials and services			
92,085	23,741	150,000	Supplies	150,000	-	-
276	-	-	Publicity and public relations	-	-	-
-	-	150,000	Repair and maintenance	250,000	-	-
128,601	57,251	-	Professional services	-	-	-
-	-	83,121	Other materials and services	150,000	-	-
<u>220,962</u>	<u>80,992</u>	<u>383,121</u>	Total materials and services	<u>550,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
5,288	39,913	50,000	Vehicles and equipment	50,000	-	-
<u>249,712</u>	<u>223,572</u>	<u>833,121</u>	Total expenditures	<u>800,000</u>	<u>-</u>	<u>-</u>
			Other uses			
300,000	-	-	Transfers out	-	-	-
-	-	84,173	Contingency	260,489	-	-
840,867	767,294	-	Ending fund balance	-	-	-
<u>1,140,867</u>	<u>767,294</u>	<u>84,173</u>	Total other uses	<u>260,489</u>	<u>-</u>	<u>-</u>
\$ 1,390,579	\$ 990,866	\$ 917,294	Total requirements	\$ 1,060,489	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Student Technology Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 441,351	\$ 87,589	\$ 81,990	Beginning fund balance	\$ 145,684	\$ -	\$ -
			Local revenue			
602,975	708,322	800,000	Fees	904,928	-	-
\$ 1,044,326	\$ 795,911	\$ 881,990	Total resources	\$ 1,050,612	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 319,654	\$ 380,910	\$ 439,614	Wages and salaries	\$ 479,508	\$ -	\$ -
166,237	196,910	228,952	Payroll taxes and benefits	254,511	-	-
485,891	577,820	668,566	Total personnel services	734,019	-	-
			Materials and services			
468,344	133,755	135,459	Supplies	226,000	-	-
2,503	2,348	8,203	Printing and publications	-	-	-
470,847	136,103	143,662	Total materials and services	226,000	-	-
956,738	713,923	812,228	Total expenditures	960,019	-	-
			Other uses			
-	-	69,762	Contingency	90,593	-	-
87,589	81,990	-	Ending fund balance	-	-	-
87,589	81,990	69,762	Total other uses	90,593	-	-
\$ 1,044,327	\$ 795,913	\$ 881,990	Total requirements	\$ 1,050,612	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Intramurals and Athletics Fund**

2022-23 Actual	2023-24 Actual	2023-24 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 49,918	\$ 39,142	\$ 125,946	Beginning fund balance	\$ 218,720	\$ -	\$ -
Local revenue						
259,614	358,286	407,934	Fees	380,000	-	-
122,073	126,849	110,000	Other local revenue	125,000	-	-
381,687	485,135	517,934	Total revenue	505,000	-	-
\$ 431,605	\$ 524,277	\$ 643,880	Total resources	\$ 723,720	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Personnel services						
-	-	\$ 16,123	Wages and salaries	\$ 10,000	\$ -	\$ -
-	-	5,227	Payroll taxes and benefits	3,470	-	-
-	-	21,350	Total personnel services	13,470	-	-
Materials and services						
134,839	115,240	90,000	Supplies	115,000	-	-
166,101	175,097	223,024	Travel	180,000	-	-
17,343	20,350	25,000	Fees and dues	35,000	-	-
32,557	38,525	45,000	Insurance	55,000	-	-
41,623	49,119	55,000	Professional services	70,000	-	-
392,463	398,331	438,024	Total materials and services	455,000	-	-
392,463	398,331	459,374	Total expenditures	468,470	-	-
Other uses						
-	-	184,506	Contingency	255,250	-	-
39,142	125,946	-	Ending fund balance	-	-	-
39,142	125,946	184,506	Total other uses	255,250	-	-
\$ 431,605	\$ 524,277	\$ 643,880	Total requirements	\$ 723,720	\$ -	\$ -

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 198,486	\$ 193,690	\$ 205,688	Beginning fund balance	\$ 129,621	\$ -	\$ -
			Local revenue			
51,526	76,325	65,000	Fees	75,000	-	-
90,627	148,671	75,000	Other local revenue	75,000	-	-
142,153	224,996	140,000	Total revenue	150,000	-	-
\$ 340,639	\$ 418,686	\$ 345,688	Total resources	\$ 279,621	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
8,461	8,214	\$ 5,861	Wages and salaries	\$ 6,000	\$ -	\$ -
3,421	3,356	1,900	Payroll taxes and benefits	1,638	-	-
11,882	11,570	7,761	Total personnel services	7,638	-	-
			Materials and services			
23,415	40,930	23,600	Supplies	23,600	-	-
1,194	17,403	11,600	Travel	11,600	-	-
293	1,010	3,000	Training and staff development	3,000	-	-
-	5,825	1,500	Publicity and public relations	1,500	-	-
430	819	750	Printing and publications	850	-	-
420	1,470	500	Fees and dues	500	-	-
39,399	53,493	40,000	Professional services	40,000	-	-
33,725	28,917	57,205	Student financial aid	27,000	-	-
32,503	51,560	35,000	Other materials and services	35,000	-	-
131,379	201,427	173,155	Total materials and services	143,050	-	-
			Capital outlay			
3,689	-	-	Vehicles and equipment	-	-	-
146,950	212,997	180,916	Total expenditures	150,688	-	-

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

<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>		<u>2025-26 Proposed</u>	<u>2025-26 Approved</u>	<u>2025-26 Adopted</u>
-	-	164,772	Other uses			
193,689	205,688	-	Contingency	128,933	-	-
<u>193,689</u>	<u>205,688</u>	<u>164,772</u>	Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 340,639</u>	<u>\$ 418,685</u>	<u>\$ 345,688</u>	Total other uses	<u>128,933</u>	<u>-</u>	<u>-</u>
			Total requirements	<u>\$ 279,621</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Computer Lab Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 132,181	\$ 150,654	\$ 51,068	Beginning fund balance	\$ 67,971	\$ -	\$ -
			Local revenue			
43,060	64,630	58,000	Fees	79,000	-	-
\$ 175,241	\$ 215,284	\$ 109,068	Total resources	\$ 146,971	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
24,046	25,485	\$ 30,000	Wages and salaries	\$ 30,000	\$ -	\$ -
494	671	2,620	Payroll taxes and benefits	2,620	-	-
<u>24,540</u>	<u>26,156</u>	<u>32,620</u>	Total personnel services	<u>32,620</u>	<u>-</u>	<u>-</u>
			Materials and services			
47	138,060	75,138	Supplies	75,500	-	-
<u>24,587</u>	<u>164,216</u>	<u>107,758</u>	Total expenditures	<u>108,120</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	1,310	Contingency	38,851	-	-
150,653	51,068	-	Ending fund balance	-	-	-
<u>150,653</u>	<u>51,068</u>	<u>1,310</u>	Total other uses	<u>38,851</u>	<u>-</u>	<u>-</u>
\$ 175,240	\$ 215,284	\$ 109,068	Total requirements	\$ 146,971	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Student Financial Aid Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 376,124	\$ 397,432	\$ 481,496	Beginning fund balance	\$ 490,000	\$ -	\$ -
			State revenue			
3,394,664	4,594,848	2,600,000	State student financial aid	4,400,000	-	-
			Local revenue			
1,257,530	1,406,249	1,400,000	Local student financial aid	1,600,000	-	-
			Federal revenue			
5,773,364	12,243,330	7,579,240	Federal student financial aid	15,106,249	-	-
(16,080)	15,243	19,392	Other federal revenue	20,703	-	-
10,409,478	18,259,670	11,598,632	Total revenue	21,126,952	-	-
\$ 10,785,602	\$ 18,657,102	\$ 12,080,128	Total resources	\$ 21,616,952	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 42,806	\$ 116,113	\$ 178,509	Wages and salaries	\$ 178,509	\$ -	\$ -
201	2,731	1,114	Payroll taxes and benefits	1,114	-	-
43,007	118,844	179,623	Total personnel services	179,623	-	-
			Materials and services			
10,333,216	18,041,291	11,389,931	Student financial aid	20,914,840	-	-
11,068	15,470	-	Other materials and services	-	-	-
10,344,284	18,056,761	11,389,931	Total materials and services	20,914,840	-	-
10,387,291	18,175,605	11,569,554	Total expenditures	21,094,463	-	-
			Other uses			
-	-	510,574	Contingency	522,489	-	-
397,431	481,496	-	Ending fund balance	-	-	-
397,431	481,496	510,574	Total other uses	522,489	-	-
\$ 10,784,722	\$ 18,657,101	\$ 12,080,128	Total requirements	\$ 21,616,952	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Grants and Contracts Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 2,494,425	\$ 3,205,721	\$ 2,494,716	Beginning fund balance	\$ 2,500,000	\$ -	\$ -
3,046,359	1,295,807	3,100,000	State revenue			
			State grants and contracts	2,000,000	-	-
			Local revenue			
393,920	109,793	250,000	Fees	200,000	-	-
714,747	305,767	600,000	Local grants and contracts	500,000	-	-
1,091,631	1,139,848	1,750,000	Other local revenue	1,500,000	-	-
			Federal revenue			
3,817,727	3,248,364	5,000,000	Federal grants and contracts	5,000,000	-	-
2,640	2,864	5,000	Other federal revenue	5,000	-	-
<u>9,067,024</u>	<u>6,102,443</u>	<u>10,705,000</u>	Total revenue	<u>9,205,000</u>	<u>-</u>	<u>-</u>
			Other sources			
-	-	100,000	Transfers in	-	-	-
<u>\$ 11,561,449</u>	<u>\$ 9,308,164</u>	<u>\$ 13,299,716</u>	Total resources	<u>\$ 11,705,000</u>	<u>\$ -</u>	<u>\$ -</u>
REQUIREMENTS						
Expenditures						
			Personnel services			
\$ 2,657,884	\$ 2,651,283	\$ 4,000,000	Wages and salaries	\$ 4,000,000	\$ -	\$ -
1,280,740	1,251,443	2,000,000	Payroll taxes and benefits	3,000,000	-	-
<u>3,938,624</u>	<u>3,902,726</u>	<u>6,000,000</u>	Total personnel services	<u>7,000,000</u>	<u>-</u>	<u>-</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Grants and Contracts Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			Materials and services			
304,358	265,751	300,000	Supplies	300,000	-	-
83,467	59,714	75,000	Travel	50,000	-	-
108,419	85,204	100,000	Training and staff development	75,000	-	-
52,010	5,844	5,000	Publicity and public relations	5,000	-	-
12,649	11,610	20,000	Printing and publications	15,000	-	-
67,960	40,336	50,000	Repair and maintenance	50,000	-	-
9,444	4,535	5,000	Utilities	5,000	-	-
13,233	27,934	30,000	Fees and dues	10,000	-	-
473,519	469,727	500,000	Professional services	500,000	-	-
1,097,984	666,477	1,500,000	Student financial aid	1,000,000	-	-
1,085,633	348,780	1,500,000	WIA payments for student expenses	500,000	-	-
664,955	673,516	750,000	Other materials and services	500,000	-	-
<u>3,973,631</u>	<u>2,659,428</u>	<u>4,835,000</u>	Total materials and services	<u>3,010,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
440,403	251,299	350,000	Vehicles and equipment	300,000	-	-
3,076	-	20,000	Library collection	15,000	-	-
<u>443,479</u>	<u>251,299</u>	<u>370,000</u>	Total capital outlay	<u>315,000</u>	<u>-</u>	<u>-</u>
<u>8,355,734</u>	<u>6,813,453</u>	<u>11,205,000</u>	Total expenditures	<u>10,325,000</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	2,094,716	Contingency	1,380,000	-	-
3,205,721	2,494,716	-	Ending fund balance	-	-	-
<u>3,205,721</u>	<u>2,494,716</u>	<u>2,094,716</u>	Total other uses	<u>1,380,000</u>	<u>-</u>	<u>-</u>
<u>\$ 11,561,455</u>	<u>\$ 9,308,169</u>	<u>\$ 13,299,716</u>	Total requirements	<u>\$ 11,705,000</u>	<u>\$ -</u>	<u>\$ -</u>

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

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 1,076,659	\$ 826,301	\$ 656,481	Beginning fund balance	\$ 642,321	\$ -	\$ -
			Other sources			
500,000	500,000	750,000	Transfers in	750,000	-	-
\$ 1,576,659	\$ 1,326,301	\$ 1,406,481	Total resources	\$ 1,392,321	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ -	Wages and salaries	\$ -	\$ -	\$ -
541,241	542,447	710,300	Payroll taxes and benefits	703,300	-	-
209,116	127,372	250,000	Retiree stipend	250,000	-	-
750,357	669,819	960,300	Total expenditures	953,300	-	-
			Other uses			
-	-	446,181	Contingency	439,021	-	-
826,302	656,481	-	Ending fund balance	-	-	-
826,302	656,481	446,181	Total other uses	439,021	-	-
\$ 1,576,659	\$ 1,326,300	\$ 1,406,481	Total requirements	\$ 1,392,321	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Insurance Reserve Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 140,264	\$ 240,264	\$ 142,521	Beginning fund balance	\$ 208,346	\$ -	\$ -
			Other sources			
100,000	50,000	50,000	Transfers in	50,000	-	-
\$ 240,264	\$ 290,264	\$ 192,521	Total resources	\$ 258,346	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ -	\$ 103,891	\$ 127,521	Supplies	\$ 175,000	\$ -	\$ -
-	43,852	-	Professional services	-	-	-
-	147,743	127,521	Total materials and services	175,000	-	-
			Capital outlay			
-	-	-	Vehicles and equipment	-	-	-
-	147,743	127,521	Total expenditures	175,000	-	-
			Other uses			
-	-	65,000	Contingency	83,346	-	-
240,264	142,521	-	Ending fund balance	-	-	-
\$ 240,264	\$ 290,264	\$ 192,521	Total requirements	\$ 258,346	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
PERS Reserve Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 3,001,071	\$ 3,001,071	\$ 3,001,071	Beginning fund balance	\$ 3,001,071	\$ -	\$ -
			Other sources			
-	-	-	Proceeds from long-term debt	-	-	-
-	-	-	Total other sources	-	-	-
\$ 3,001,071	\$ 3,001,071	\$ 3,001,071	Total resources	\$ 3,001,071	\$ -	\$ -
			REQUIREMENTS			
			Other uses			
-	-	-	Issuance/refunding of long-term debt	-	-	-
\$ -	\$ -	\$ 3,001,071	Contingency	\$ 3,001,071	\$ -	\$ -
3,001,071	3,001,071	-	Ending fund balance	-	-	-
3,001,071	3,001,071	3,001,071	Total other uses	3,001,071	-	-
\$ 3,001,071	\$ 3,001,071	\$ 3,001,071	Total requirements	\$ 3,001,071	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Technology Infrastructure and Software Replacement Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 1,828,669	\$ 1,797,484	\$ 1,679,153	Beginning fund balance	\$ 1,621,938	\$ -	\$ -
-	-	-	State revenue			
-	-	-	Other state revenue	-	-	-
\$ 1,828,669	\$ 1,797,484	\$ 1,679,153	Total resources	\$ 1,621,938	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ 50,000	Wages and salaries	\$ 50,000	\$ -	\$ -
-	-	16,540	Payroll taxes and benefits	16,540	-	-
-	-	66,540	Total personnel services	66,540	-	-
			Materials and services			
31,185	80,585	657,637	Repair and maintenance	655,398	-	-
-	37,746	300,000	Professional services	300,000	-	-
31,185	118,331	957,637	Total materials and services	955,398	-	-
			Capital outlay			
-	-	600,000	Buildings and infrastructure	600,000	-	-
31,185	118,331	1,624,177	Total expenditures	1,621,938	-	-
			Other uses			
-	-	54,976	Contingency	-	-	-
1,797,484	1,679,153	-	Ending fund balance	-	-	-
1,797,484	1,679,153	54,976	Total other uses	-	-	-
\$ 1,828,669	\$ 1,797,484	\$ 1,679,153	Total requirements	\$ 1,621,938	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Debt Service Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 2,146,522	\$ 3,784,623	\$ 4,683,314	Beginning fund balance	\$ 4,457,890	\$ -	\$ -
			Local revenue			
11,071,449	11,654,688	11,574,081	Property taxes	11,729,921	-	-
6,570,330	6,352,882	5,513,961	Other local revenue	5,992,112	-	-
17,641,779	18,007,570	17,088,042	Total revenue	17,722,033	-	-
			Other sources			
-	-	-	Proceeds from long-term debt	-	-	-
\$ 19,788,301	\$ 21,792,193	\$ 21,771,356	Total resources	\$ 22,179,923	\$ -	\$ -
REQUIREMENTS						
			Expenditures			
			Debt service			
\$ 10,970,685	\$ 12,334,280	\$ 13,510,856	Principal	\$ 6,460,000	\$ -	\$ -
5,032,995	4,774,599	4,298,693	Interest	12,102,640	-	-
16,003,680	17,108,879	17,809,549	Total debt service	18,562,640	-	-
16,003,680	17,108,879	17,809,549	Total expenditures	18,562,640	-	-
			Other uses			
-	-	-	Issuance/refunding of long-term debt	-	-	-
-	-	-	Transfers out	-	-	-
-	-	-	Contingency	-	-	-
3,784,623	4,683,314	3,961,807	Ending fund balance	3,617,283	-	-
3,784,623	4,683,314	3,961,807	Total other uses	3,617,283	-	-
\$ 19,788,303	\$ 21,792,193	\$ 21,771,356	Total requirements	\$ 22,179,923	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Debt Service Fund by Debt Issue**

	General Obligation Bonds				Pension Obligation Bonds	Full Faith and Credit Obligations (FFCO)	Total
	2015	2017	2025	Total		2022 Bank Loan Beavercreek Rd	
Fund balance June 30, 2024				\$ 749,509	\$ 4,075,909	\$ (48,125)	\$ 4,777,294
Projected 2024-25							
Revenue				11,584,000	5,754,594	-	17,338,594
Expenditures							
Principal	\$ 6,779,804	\$ 1,985,000	\$ -	8,764,804	4,605,000	-	13,369,804
Interest	563,699	2,114,400	-	2,678,099	1,599,594	10,500	4,288,193
Total debt service	<u>\$ 7,343,503</u>	<u>\$ 4,099,400</u>	<u>\$ -</u>	<u>11,442,903</u>	<u>6,204,594</u>	<u>10,500</u>	<u>17,657,997</u>
Fund balance at end of year				890,606	3,625,909	(58,625)	4,457,890
Budget 2025-26							
Revenue				11,729,921	5,992,112	-	17,722,033
Transfers in				-	-	-	-
Total revenue & other sources				<u>11,729,921</u>	<u>5,992,112</u>	<u>-</u>	<u>17,722,033</u>
Expenditures							
Principal	\$ -	\$ -	\$ 1,455,000	1,455,000	5,005,000	-	6,460,000
Interest	-	2,035,000	8,630,527	10,665,527	1,437,112	-	12,102,640
Total debt service	<u>\$ -</u>	<u>\$ 2,035,000</u>	<u>\$ 10,085,527</u>	<u>12,120,527</u>	<u>6,442,112</u>	<u>-</u>	<u>18,562,640</u>
Fund balance at end of year				<u>\$ 500,000</u>	<u>\$ 3,175,909</u>	<u>\$ (58,625)</u>	<u>\$ 3,617,284</u>

Restrictions on and use of fund balance

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

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 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.

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

Pension Obligation Bonds

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

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

CLACKAMAS COMMUNITY COLLEGE
2025-26 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. In 2025, the college paid this FFCO in full with the issuance of the 2025 General Obligation bonds.

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
2025-26 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
Original amount	\$ 44,997,901	\$ 148,305,000	\$15,695,000	\$14,620,000	\$49,740,000	\$ 1,200,000	\$ 351,403,913
Principal balance at June 30, 2025	\$ 37,576,083	\$ 148,305,000	\$ 4,445,000	\$ 3,880,000	\$43,360,000	\$ -	\$ 237,566,083
Payment source	Property tax levy for debt service		College operations			Clackamas County	
Purpose	Construction, equipment, refunding, deferred maintenance		Place resources with PERS in the amount of the unfunded actuarial liability at December 31, 2003			Purchase property adjacent to current property	
Coupon rates	2.00-5.00%	2.00-5.00%	3.35-5.50%	3.35-5.50%	2.42-2.51%	3.00-4.00%	
True interest cost	3.72%	4.07%	5.17%	5.17%	2.49%	3.12%	
Insurer	Oregon State Treasury, Debt Management Division	Oregon State Treasury, Debt Management Division	Ambac Assurance Corp	Ambac Assurance Corp	Ambac Assurance Corp	None	
Underlying rating at issuance							
S & P	AA+	AA+	AAA	AAA	AAA	AA	
Moody's	Aa1	Aa1	not rated	not rated	not rated	not rated	
Current rating							
S & P	AA+	AA+	A+	A+	A+	AA	
Moody's	Aa1	Aa1	not rated	not rated	not rated	not rated	

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Debt Service Expenditures to Maturity**

Year Ending June 30	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
	Total Principal and Interest						
2026	2,035,000	10,085,527	1,900,809	1,637,443	2,903,861	-	18,562,640
2027	2,080,000	10,522,500	1,979,287	1,707,393	3,002,106	-	19,291,286
2028	2,127,750	11,268,500	1,018,364	880,580	3,099,432	-	18,394,626
2029	2,183,000	11,749,250	-	-	3,206,828	-	17,139,078
2030	2,230,250	12,120,750	-	-	3,318,600	-	17,669,600
2031	2,289,750	12,491,750	-	-	3,429,941	-	18,211,441
2032	2,345,750	12,880,750	-	-	3,546,171	-	18,772,671
2033	2,403,250	13,280,250	-	-	3,664,060	-	19,347,560
2034	2,462,000	13,688,000	-	-	3,788,926	-	19,938,926
2035	2,521,750	14,116,750	-	-	3,919,888	-	20,558,388
2036	8,297,250	8,838,500	-	-	4,052,661	-	21,188,411
2037	8,547,500	9,101,500	-	-	4,191,577	-	21,840,577
2038	8,804,251	9,375,750	-	-	4,335,550	-	22,515,551
2039	9,070,750	9,654,500	-	-	4,482,014	-	23,207,264
2040	9,345,000	9,941,250	-	-	2,295,674	-	21,581,924
2041		14,329,250					
2042		14,762,000					
2043		15,200,500					
2044		15,657,000					
2045		16,128,000					
Total	\$ 66,743,251	\$ 245,192,277	\$ 4,898,460	\$ 4,225,416	\$53,237,289	\$ -	\$ 298,219,943

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
Year Ending June 30	<i>Principal Portion</i>						
2026	-	1,455,000	1,655,000	1,450,000	1,900,000	-	6,460,000
2027	45,000	3,180,000	1,825,000	1,590,000	2,020,000	-	8,660,000
2028	95,000	4,085,000	965,000	840,000	2,145,000	-	8,130,000
2029	155,000	4,770,000	-	-	2,285,000	-	7,210,000
2030	210,000	5,380,000	-	-	2,435,000	-	8,025,000
2031	280,000	6,020,000	-	-	2,590,000	-	8,890,000
2032	350,000	6,710,000	-	-	2,755,000	-	9,815,000
2033	425,000	7,445,000	-	-	2,930,000	-	10,800,000
2034	505,000	8,225,000	-	-	3,120,000	-	11,850,000
2035	590,000	9,065,000	-	-	3,325,000	-	12,980,000
2036	6,395,000	4,240,000	-	-	3,540,000	-	14,175,000
2037	6,965,000	4,715,000	-	-	3,770,000	-	15,450,000
2038	6,805,044	5,225,000	-	-	4,025,000	-	16,055,044
2039	7,082,727	5,765,000	-	-	4,290,000	-	17,137,727
2040	7,673,313	6,340,000	-	-	2,230,000	-	16,243,313
2041		11,045,000					
2042		12,030,000					
2043		13,070,000					
2044		14,180,000					
2045		15,360,000					
Total	\$ 37,576,084	\$ 148,305,000	\$ 4,445,000	\$ 3,880,000	\$43,360,000	\$ -	\$ 171,881,084

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Debt Service Expenditures to Maturity**

	General Obligation Bonds		Pension Obligation Bonds			Full Faith and Credit Obligation (FFCO)	Total
	2017	2025	2004	2005	2021	Beavercreek Property Loan	
	<i>Interest Portion</i>						
Year Ending June 30							
2026	2,035,000	8,630,527	245,809	187,443	1,003,861	-	12,102,640
2027	2,035,000	7,342,500	154,287	117,393	982,106	-	10,631,286
2028	2,032,750	7,183,500	53,364	40,580	954,432	-	10,264,626
2029	2,028,000	6,979,250	-	-	921,828	-	9,929,078
2030	2,020,250	6,740,750	-	-	883,600	-	9,644,600
2031	2,009,750	6,471,750	-	-	839,941	-	9,321,441
2032	1,995,750	6,170,750	-	-	791,171	-	8,957,671
2033	1,978,250	5,835,250	-	-	734,060	-	8,547,560
2034	1,957,000	5,463,000	-	-	668,926	-	8,088,926
2035	1,931,750	5,051,750	-	-	594,888	-	7,578,388
2036	1,902,250	4,598,500	-	-	512,661	-	7,013,411
2037	1,582,500	4,386,500	-	-	421,577	-	6,390,577
2038	1,999,207	4,150,750	-	-	310,550	-	6,460,507
2039	1,988,023	3,889,500	-	-	192,014	-	6,069,537
2040	1,671,687	3,601,250	-	-	65,674	-	5,338,611
2041		3,284,250					
2042		2,732,000					
2043		2,130,500					
2044		1,477,000					
2045		768,000					
Total	<u>\$ 29,167,167</u>	<u>\$ 96,887,277</u>	<u>\$ 453,460</u>	<u>\$ 345,416</u>	<u>\$ 9,877,289</u>	<u>\$ -</u>	<u>\$ 126,338,859</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 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	\$ 86,768,714,550
Percentage limitation	<u>1.5%</u>
Legal debt limitation	1,301,530,718
Bonded indebtedness at June 30, 2025	<u>185,881,083</u>
Debt margin	<u><u>\$ 1,115,649,635</u></u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Capital Projects Funds

	<i>Restricted</i>		<i>Unrestricted</i>			2025-26 Budget
	Capital Projects (Bond) Fund	Capital Projects (Bond) Fund	Staff Computer Replacement Fund	Equipment Replacement Fund	Major Maintenance Fund	
RESOURCES						
Beginning fund balance	\$ -	\$ 125,000,000	\$ 42,110	\$ 1,250,500	\$ 1,541,519	\$127,834,129
Local revenue						
Local grants and contracts	-	-	-	-	100,000	100,000
Total revenue	-	-	-	-	100,000	100,000
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	\$ -	\$ 125,000,000	\$ 142,110	\$ 1,400,500	\$ 1,941,519	\$128,484,129
REQUIREMENTS						
Expenditures						
Personnel services						
Wages and salaries	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Payroll taxes and benefits	-	170,197	-	-	-	\$ 170,197
Total personal services	-	420,197	-	-	-	420,197
Materials and services						
Supplies	-	600,000	125,000	250,000	-	975,000
Repair and maintenance	-	-	-	-	410,000	410,000
Professional services	-	15,000,000	-	-	900,000	15,900,000
Other materials and services	-	-	-	-	20,019	20,019
Total materials and services	-	15,600,000	125,000	250,000	1,330,019	17,305,019
Capital outlay						
Vehicles and equipment	-	-	-	780,000	-	780,000
Buildings and infrastructure	-	41,500,000	-	-	611,500	42,111,500
Total capital outlay	-	41,500,000	-	780,000	611,500	42,891,500
Total expenditures	-	57,520,197	125,000	1,030,000	1,941,519	60,616,716
Other uses						
Contingency	-	67,479,803	17,110	370,500	-	67,867,413
Total requirements	\$ -	\$ 125,000,000	\$ 142,110	\$ 1,400,500	\$ 1,941,519	\$128,484,129

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Capital Projects (Bond) Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 3,861,102	\$ 522,829	\$ -	Beginning fund balance	\$ -	\$ -	\$ -
			Other sources			
250,000	-	-	Transfers in	-	-	-
\$ 4,111,102	\$ 522,829	\$ -	Total resources	\$ -	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 278,044	\$ -	\$ -	Supplies	\$ -	\$ -	\$ -
66	-	-	Publicity and public relations	-	-	-
456,485	-	-	Professional services	-	-	-
734,595	-	-	Total materials and services	-	-	-
			Capital outlay			
2,853,678	-	-	Buildings and infrastructure	-	-	-
2,853,678	-	-	Total capital outlay	-	-	-
3,588,273	-	-	Total expenditures	-	-	-
			Other uses			
-	522,829	-	Transfers out	-	-	-
522,829	-	-	Ending fund balance	-	-	-
522,829	522,829	-	Total other uses	-	-	-
\$ 4,111,102	\$ 522,829	\$ -	Total requirements	\$ -	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Capital Projects (Bond) Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ -	\$ -	\$ -	Beginning fund balance	\$ 125,000,000	\$ -	\$ -
			Other sources			
-	-	25,000,000	Proceeds from long-term debt	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000,000</u>	Total resources	<u>\$ 125,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ -	\$ -	\$ 100,000	Wages and salaries	\$ 250,000	\$ -	\$ -
			Materials and services			
\$ -	\$ -	\$ -	Supplies	\$ 600,000	\$ -	\$ -
-	-	-	Professional services	15,000,000	-	-
<u>-</u>	<u>-</u>	<u>5,000,000</u>	Other materials and services	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>5,000,000</u>	Total materials and services	<u>15,600,000</u>	<u>-</u>	<u>-</u>
			Capital outlay			
-	-	-	Buildings and infrastructure	41,500,000	-	-
<u>-</u>	<u>-</u>	<u>7,400,000</u>	Land	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>7,400,000</u>	Total capital outlay	<u>41,500,000</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>12,500,000</u>	Total expenditures	<u>57,520,197</u>	<u>-</u>	<u>-</u>
			Other uses			
-	-	2,500,000	Issuance/refunding of long-term debt	-	-	-
<u>-</u>	<u>-</u>	<u>10,000,000</u>	Contingency	<u>67,479,803</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>12,500,000</u>	Total other uses	<u>67,479,803</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000,000</u>	Total requirements	<u>\$ 125,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Staff Computer Replacement Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 240,318	\$ 152,611	\$ 151,907	Beginning fund balance	\$ 42,110	\$ -	\$ -
			Other sources			
103,000	100,000	100,000	Transfers in	100,000	-	-
\$ 343,318	\$ 252,611	\$ 251,907	Total resources	\$ 142,110	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 190,706	\$ 100,705	\$ 231,907	Supplies	\$ 125,000	\$ -	\$ -
			Capital outlay			
-	-	20,000	Vehicles and equipment	-	-	-
190,706	100,705	251,907	Total expenditures	125,000	-	-
			Other uses			
-	-	-	Contingency	17,110	-	-
152,612	151,906	-	Ending fund balance	-	-	-
152,612	151,906	-	Total other uses	17,110	-	-
\$ 343,318	\$ 252,611	\$ 251,907	Total requirements	\$ 142,110	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Equipment Replacement Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
RESOURCES						
\$ 1,877,130	\$ 1,563,535	\$ 1,421,483	Beginning fund balance	\$ 1,250,500	\$ -	\$ -
			Local revenue			
8,160	58,327	-	Fees	-	-	-
			Other sources			
250,000	150,000	150,000	Transfers in	150,000	-	-
\$ 2,135,290	\$ 1,771,862	\$ 1,571,483	Total resources	\$ 1,400,500	\$ -	\$ -
REQUIREMENTS						
Expenditures						
Materials and services						
\$ 32,773	\$ 111,276	\$ 500,000	Supplies	\$ 250,000	\$ -	\$ -
28,500	-	-	Professional services	-	-	-
-	9,507	-	Other materials and services	-	-	-
<u>61,273</u>	<u>120,783</u>	<u>500,000</u>	Total materials and services	<u>250,000</u>	<u>-</u>	<u>-</u>
Capital outlay						
60,483	129,596	801,483	Vehicles and equipment	780,000	-	-
<u>121,756</u>	<u>250,379</u>	<u>1,301,483</u>	Total expenditures	<u>1,030,000</u>	<u>-</u>	<u>-</u>
Other uses						
450,000	100,000	-	Transfers out	-	-	-
-	-	270,000	Contingency	370,500	-	-
1,563,534	1,421,483	-	Ending fund balance	-	-	-
<u>2,013,534</u>	<u>1,521,483</u>	<u>270,000</u>	Total other uses	<u>370,500</u>	<u>-</u>	<u>-</u>
\$ 2,135,290	\$ 1,771,862	\$ 1,571,483	Total requirements	\$ 1,400,500	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Major Maintenance Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 2,957,060	\$ 2,672,208	\$ 2,200,344	Beginning fund balance	\$ 1,541,519	\$ -	\$ -
			Local revenue			
-	-	-	Local grants and contracts	100,000	-	-
74,048	81,570	-	Other local revenue	-	-	-
			Federal revenue			
74,091	-	-	Federal grants and contracts	-	-	-
148,139	81,570	-	Total revenue	100,000	-	-
			Other sources			
500,000	822,829	300,000	Transfers in	300,000	-	-
\$ 3,605,199	\$ 3,576,607	\$ 2,500,344	Total resources	\$ 1,941,519	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Materials and services			
\$ 20,596	\$ 5,381	\$ -	Supplies	\$ -	\$ -	\$ -
207,669	182,043	495,000	Repair and maintenance	410,000	-	-
688,601	539,076	900,000	Professional services	900,000	-	-
150	17,621	20,000	Other materials and services	20,019	-	-
917,016	744,121	1,415,000	Total materials and services	1,330,019	-	-
			Capital outlay			
15,975	632,141	900,000	Buildings and infrastructure	611,500	-	-
932,991	1,376,262	2,315,000	Total expenditures	1,941,519	-	-
			Other uses			
-	-	185,344	Contingency	-	-	-
2,672,208	2,200,344	-	Ending fund balance	-	-	-
\$ 3,605,199	\$ 3,576,606	\$ 2,500,344	Total requirements	\$ 1,941,519	\$ -	\$ -

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**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2025-26 Budget
RESOURCES					
Beginning fund balance	\$ 359,740	\$ -	\$ -	\$ 40,000	\$ 399,740
Local revenue					
Fees	-	-	153,780	-	153,780
Sales of goods and services	25,000	-	30,000	620,000	675,000
Local grants and contracts	-	503,311	-	-	503,311
Other local revenue	125,000	103,311	55,000	-	283,311
Federal revenue					
Other federal revenue	-	-	-	-	-
Total revenue	<u>150,000</u>	<u>606,622</u>	<u>238,780</u>	<u>620,000</u>	<u>1,615,402</u>
Other sources					
Transfers in	-	-	-	-	-
Total other sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total resources	<u><u>\$ 509,740</u></u>	<u><u>\$ 606,622</u></u>	<u><u>\$ 238,780</u></u>	<u><u>\$ 660,000</u></u>	<u><u>\$ 2,015,142</u></u>
REQUIREMENTS					
Expenditures					
Personnel services					
Wages and salaries	\$ 107,986	\$ 329,782	\$ 158,160	\$ 81,398	\$ 677,326
Payroll taxes and benefits	33,814	142,429	55,047	48,687	279,977
Total personnel services	<u>141,800</u>	<u>472,211</u>	<u>213,207</u>	<u>130,085</u>	<u>957,303</u>

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Proprietary Funds**

Enterprise Funds

	Bookstore Fund	Customized Training Fund	Environmental Learning Center Fund	Internal Service Fund	2025-26 Budget
Materials and services					
Supplies	1,000	12,000	2,473	41,000	56,473
Travel	-	9,000	200	56,000	65,200
Training and staff development	-	6,000	-	-	6,000
Publicity and public relations	-	-	250	-	250
Printing and publications	200	1,500	1,000	-	2,700
Repair and maintenance	4,000	-	-	92,000	96,000
Utilities	800	100	100	-	1,000
Fees and dues	-	2,500	600	-	3,100
Professional services	15,000	-	20,750	-	35,750
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>31,100</u>	<u>25,573</u>	<u>189,000</u>	<u>566,673</u>
Capital outlay					
Vehicles and equipment	-	-	-	90,000	90,000
Total expenditures	<u>462,800</u>	<u>503,311</u>	<u>238,780</u>	<u>409,085</u>	<u>1,613,976</u>
Other uses					
Transfers out	-	-	-	-	-
Contingency	46,940	103,311	-	250,915	401,166
Ending fund balance	-	-	-	-	-
Total other uses	<u>46,940</u>	<u>103,311</u>	<u>-</u>	<u>250,915</u>	<u>401,166</u>
Total requirements	<u>\$ 509,740</u>	<u>\$ 606,622</u>	<u>\$ 238,780</u>	<u>\$ 660,000</u>	<u>\$ 2,015,142</u>

CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Bookstore Fund

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 521,643	\$ 437,006	\$ 400,447	Beginning fund balance	\$ 359,740	\$ -	\$ -
			Local revenue			
14,343	(1,387)	60,000	Sales of goods and services	25,000	-	-
38,191	68,609	95,000	Other local revenue	125,000	-	-
52,534	67,222	155,000	Total revenue	150,000	-	-
\$ 574,177	\$ 504,228	\$ 555,447	Total resources	\$ 509,740	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 61,030	\$ 83,353	\$ 97,935	Wages and salaries	\$ 107,986	\$ -	\$ -
22,570	27,341	28,607	Payroll taxes and benefits	33,814	-	-
83,600	110,694	126,542	Total personnel services	141,800	-	-
			Materials and services			
-	513	1,000	Supplies	1,000	-	-
683	14	200	Printing and publications	200	-	-
-	-	4,000	Repair and maintenance	4,000	-	-
217	745	800	Utilities	800	-	-
50,000	16,000	15,000	Professional services	15,000	-	-
2,672	(24,185)	300,000	Cost of goods sold	300,000	-	-
53,572	(6,913)	321,000	Total materials and services	321,000	-	-
137,172	103,781	447,542	Total expenditures	462,800	-	-
			Other uses			
-	-	-	Transfers out	-	-	-
-	-	107,905	Contingency	46,940	-	-
437,006	400,448	-	Ending fund balance	-	-	-
437,006	400,448	107,905	Total other uses	46,940	-	-
\$ 574,178	\$ 504,229	\$ 555,447	Total requirements	\$ 509,740	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Customized Training Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 24	\$ -	\$ 12,995	Beginning fund balance	\$ -	\$ -	\$ -
			Local revenue			
467,200	250,625	500,000	Local grants and contracts	503,311	-	-
-	-	-	Other local revenue	103,311	-	-
467,200	250,625	500,000	Total revenue	606,622	-	-
\$ 467,224	\$ 250,625	\$ 512,995	Total resources	\$ 606,622	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 302,616	\$ 158,585	\$ 369,959	Wages and salaries	\$ 329,782	\$ -	\$ -
143,388	72,035	90,340	Payroll taxes and benefits	142,429	-	-
446,004	230,620	460,299	Total personnel services	472,211	-	-
			Materials and services			
2,943	2,723	21,134	Supplies	12,000	-	-
2,524	502	6,000	Travel	9,000	-	-
-	1,385	6,000	Training and staff development	6,000	-	-
-	672	3,000	Publicity and public relations	-	-	-
2,205	1,649	6,000	Printing and publications	1,500	-	-
-	-	62	Utilities	100	-	-
-	-	7,000	Fees and dues	2,500	-	-
72	80	3,500	Professional services	-	-	-
13,475	-	-	Other materials and services	-	-	-
21,219	7,011	52,696	Total materials and services	31,100	-	-
467,223	237,631	512,995	Total expenditures	503,311	-	-
			Other uses			
-	-	-	Contingency	103,311	-	-
-	12,995	-	Ending fund balance	-	-	-
-	12,995	-	Total other uses	103,311	-	-
\$ 467,223	\$ 250,626	\$ 512,995	Total requirements	\$ 606,622	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Environmental Learning Center**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 21,242	\$ -	\$ -	Beginning fund balance	\$ -	\$ -	\$ -
			Local revenue			
27,157	111,334	82,000	Fees	153,780	-	-
-	-	-	Sales of goods and services	30,000	-	-
63,659	50,049	55,000	Other local revenue	55,000	-	-
90,816	161,383	137,000	Total revenue	238,780	-	-
			Other sources			
-	13,558	-	Transfers in	-	-	-
\$ 112,058	\$ 174,941	\$ 137,000	Total resources	\$ 238,780	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 81,269	\$ 118,657	\$ 105,000	Wages and salaries	\$ 158,160	\$ -	\$ -
13,756	10,580	26,147	Payroll taxes and benefits	55,047	-	-
95,025	129,237	131,147	Total personnel services	213,207	-	-
			Materials and services			
	3,603	2,453	Supplies	2,473	-	-
4,779	46	200	Travel	200	-	-
	-	250	Publicity and public relations	250	-	-
-	670	1,000	Printing and publications	1,000	-	-
1,879	-	-	Repair and maintenance	-	-	-
121	-	100	Utilities	100	-	-
-	920	600	Fees and dues	600	-	-
	40,467	1,050	Professional services	20,750	-	-
-	-	200	Other materials and services	200	-	-
16,637	45,706	5,853	Total materials and services	25,573	-	-
111,662	174,943	137,000	Total expenditures	238,780	-	-
\$ 111,662	\$ 174,943	\$ 137,000	Total requirements	\$ 238,780	\$ -	\$ -

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Internal Service Fund**

2022-23 Actual	2023-24 Actual	2024-25 Budget		2025-26 Proposed	2025-26 Approved	2025-26 Adopted
			RESOURCES			
\$ 232,946	\$ 202,991	\$ 231,293	Beginning fund balance	\$ 40,000	\$ -	\$ -
			Local revenue			
209,657	234,422	215,000	Sales of goods and services	620,000	-	-
-	37	-	Other local revenue	-	-	-
209,657	234,459	215,000	Total revenue	620,000	-	-
			Other sources			
-	100,000	-	Transfers in	-	-	-
\$ 442,603	\$ 537,450	\$ 446,293	Total resources	\$ 660,000	\$ -	\$ -
			REQUIREMENTS			
			Expenditures			
			Personnel services			
\$ 69,120	\$ 58,763	\$ 69,623	Wages and salaries	\$ 81,398	\$ -	\$ -
36,781	41,403	42,172	Payroll taxes and benefits	48,687	-	-
105,901	100,166	111,795	Total personnel services	130,085	-	-
			Materials and services			
20,137	29,032	31,000	Supplies	41,000	-	-
59,512	51,681	44,000	Travel	56,000	-	-
95	-	-	Printing and publications	-	-	-
53,231	73,003	67,000	Repair and maintenance	92,000	-	-
734	1,634	-	Professional services	-	-	-
133,709	155,350	142,000	Total materials and services	189,000	-	-
			Capital outlay			
-	50,640	50,000	Vehicles and equipment	90,000	-	-
239,610	306,156	303,795	Total expenditures	409,085	-	-
			Other uses			
-	-	142,498	Contingency	250,915	-	-
202,991	231,293	-	Ending fund balance	-	-	-
202,991	231,293	142,498	Total other uses	250,915	-	-
\$ 442,601	\$ 537,449	\$ 446,293	Total requirements	\$ 660,000	\$ -	\$ -

APPENDICES

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Tuition and Fees**

	Rate		Unit	Fund Receiving the Revenue, or Course
	2024-25	2025-26		
TUITION				General Fund
In state (in district and out of district border states)	\$ 126.00	\$ 130.00	per credit hour	
Out of state and international	302.00	311.00	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
2025-26 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
		2024-25	2025-26		
COURSE FEES AND SPECIAL PROGRAM FEES					
					Fee Fund
10001	Health Sciences	-	25.00	per course	MA-152 Exam Room Techniques
10001	Health Sciences	180.00	378.00	per course	NRS-221 Chronic Illness II and End of Life - Clinical
10001	Health Sciences	100.00	298.00	per course	NRS-221 Chronic Illness II and End of Life - Lecture
10001	Health Sciences	180.00	378.00	per course	NRS-222 Acute Care II and End of Life - Clinical
10001	Health Sciences	-	198.00	per course	NRS-222 Acute Care II and End of Life - Lecture
10001	Health Sciences	275.00	470.00	per course	NRS-224 Integrative Practicum Clinical
10001	Health Sciences	177.00	375.00	per course	NRS-224 Integrative Practicum
10001	Health Sciences	300.00	350.00	per course	NUR-100 Nursing Assistant Lab/Lecture
10001	Health Sciences	100.00	150.00	per course	PHB-112 Phlebotomy Techniques - skills lab
10001	Health Sciences	125.00	135.00	per course	PHB-130 Phlebotomy Practicum
10004	Art	106.00	120.00	per course	DMC-104, DMC-106, DMC-107, DMC-108, DMC-109, DMC-205, DMC-221, DMC-222, DMC-225, DMC-226, DMC-227, DMC-230, DMC-264, DMC-265, DMC-291, DMC-292
10004	Art	-	120.00	per course	DMC-105
10004	Art	95.00	110.00	per course	ART-281, ART-282, ART-283, ART-284, ART-285, ART-286 Painting Courses
10004	Art	-	50.00	per course	ART-100B
10007	Automotive & Welding	73.00	103.00	per credit hour	AB-112
10007	Automotive & Welding	114.00	25.00	per course	AM-100
10007	Automotive & Welding	121.00	25.00	per course	AM-118
10007	Automotive & Welding	5.00	22.00	per course	AM-101
10007	Automotive & Welding	204.00	211.00	per course	AM-135

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Tuition and Fees**

		Rate		Unit	Fund Receiving the Revenue, or Course
2024-25	2025-26				
10013	Business	-	5.00	per course	BA-119, BA-120, BA-125, BA-127, BA-206, BA-207, BA-218, BA-250, BA-251, BA-270
10017	Computer Science	-	20.00	per course	CS-133J, CS-153, CS-182, CS-233J, CS-233W, CS-234W
10039	Horticulture	65.00	50.00	per course	HOR-252
10055	Industrial Technology	-	51.25	per credit hour	IMT-111
10055	Industrial Technology	-	51.25	per credit hour	MFG-129

**CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Transfers Between Funds**

		<i>Transfer out from:</i>						
	<u>Purpose</u>	<u>General Fund</u>	<u>Fee Fund</u>	<u>PERS Reserve</u>	<u>Student Tech Fund</u>	<u>Debt Fund</u>	<u>Bookstore Fund</u>	<u>Total</u>
<i>Transfer in to:</i>								
General Fund	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Innovation Fund	1	150,000	-	-	-	-	-	150,000
Grants and Contracts Fund	3	-	-	-	-	-	-	-
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>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>

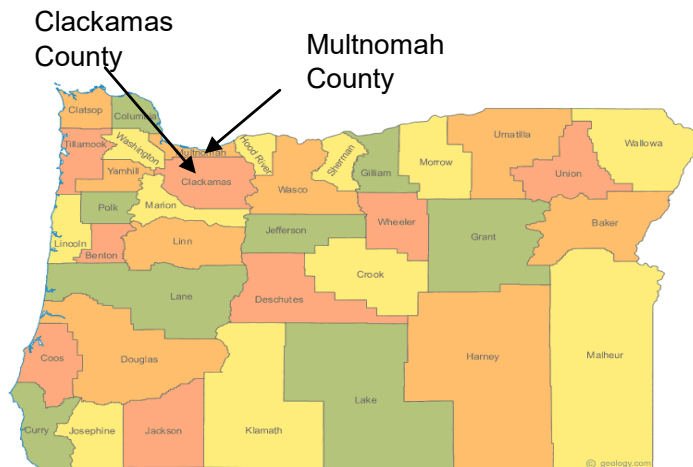
Purpose

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

**CLACKAMAS COMMUNITY COLLEGE
2025-2026 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 1,997,975 people, with a total of 47% out of Oregon's total population of 4,272,371. The population of Clackamas County has steadily increased from 1850. The 2024 population of 425,857 represented a 12.5% increase over the 2010 population of 375,992.

**CLACKAMAS COMMUNITY COLLEGE
2025-2026 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 2025	March 2024
US	4.2%	3.8%
Oregon	4.6%	4.2%
Portland-Vancouver-Hillsboro MSA	4.2%	4.2%
Clackamas County	4.3%	3.7%

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
2024-25	49.2	4.0%	86.8	1.0%
2023-24	47.3	4.5%	85.9	5.6%
2022-23	45.3	4.7%	81.3	17.2%
2021-22	46.0	11.0%	69.4	9.5%
2020-21	41.4	5.0%	63.3	5.2%

Educational Options

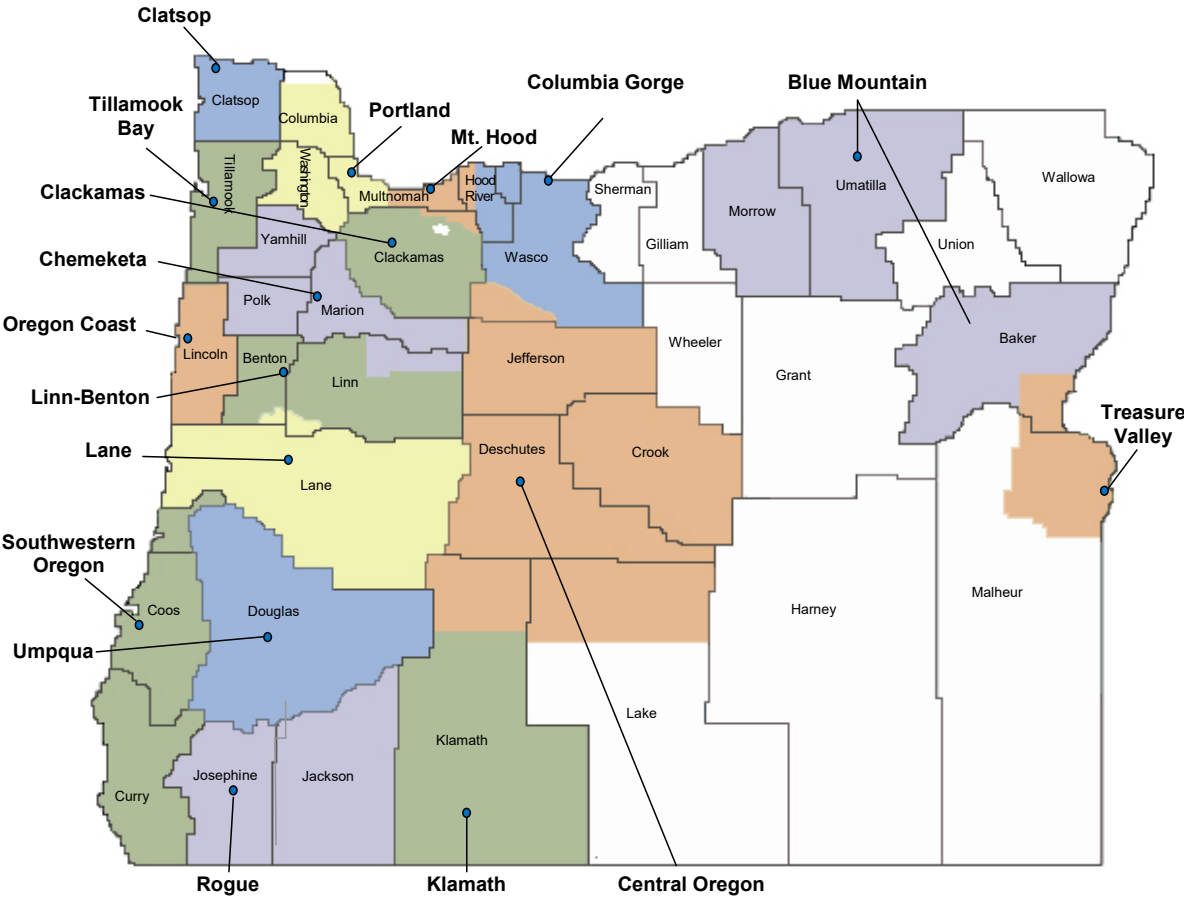
Numerous public and private educational institutions serve the metropolitan area. Multnomah and Clackamas counties contain three of the largest of Oregon’s 17 community colleges. Full-time equivalent student enrollment at community colleges in 2023-2024 follows.

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)	18,260		
Chemeketa (Salem)		7,226	
Lane (Eugene)		6,090	
Mount Hood (Gresham)	5,906		
Clackamas (Oregon City)	5,312		
Linn Benton (Albany)		3,981	
Central Oregon (Bend)		3,922	
Rogue (Grants Pass)		3,525	
Other, less than 3,000 each		11,767	
Total	29,478	36,511	65,989
% all community colleges	45%	55%	

**CLACKAMAS COMMUNITY COLLEGE
2025-2026 BUDGET
Statistical Section**

Oregon Community Colleges



CLACKAMAS COMMUNITY COLLEGE
2025-26 BUDGET
Glossary

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

ABE: Adult basic education.

ABS: Adult basic skills.

ACC: Advanced college credit.

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

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

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

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

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

AHS: Adult high school.

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

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

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

ASG: Associated Student Government.

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

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

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

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

Bonds: Long-term debt.

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

Budget law: Oregon Revised Statutes Chapter 294.

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

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

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

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

CCC: Clackamas Community College.

CCCAF: Clackamas Community College Associate Faculty.

CCSSE: Community College Survey of Student Engagement.

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

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

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

CEU: Continuing education unit.

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

COVID-19: Corona Virus Disease 2019 – pandemic.

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

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

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.

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

FTF: Full-time faculty.

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

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

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

FYE: First year (student) experience.

GAAP: Generally accepted accounting principles.

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

GE: General education.

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

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

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

HECC: Higher Education Coordinating Commission. The HECC develops biennial budget recommendations, makes

funding allocations to community colleges and public universities, and approves new academic programs in the public system.

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

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

IEP: Institutional Effectiveness and Planning.

InSS: Instruction and Student Services.

LDC: Lower division collegiate.

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

NCRC: National career readiness certificate.

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

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

OJT: On-the-job training.

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.

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SEM: Strategic Enrollment Management

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

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

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

STEM: Science, Technology, Engineering and Mathematics.

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

Technology fee: This fee supports technology for student use.

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

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

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

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

UTA: Utility Training Alliance.

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

funds for workforce development programs under this program.