

2020-2021 Budget Presentation

Chemeketa Community College
May 6, 2020

President's Budget Message

Jessica Howard
President/CEO

Introduction

Miriam Scharer

Vice President/CFO

Jim Eustrom

Vice President ISS/Campus President YVC

Rich McDonald

Director Budget and Finance

Materials Available to the Budget Committee

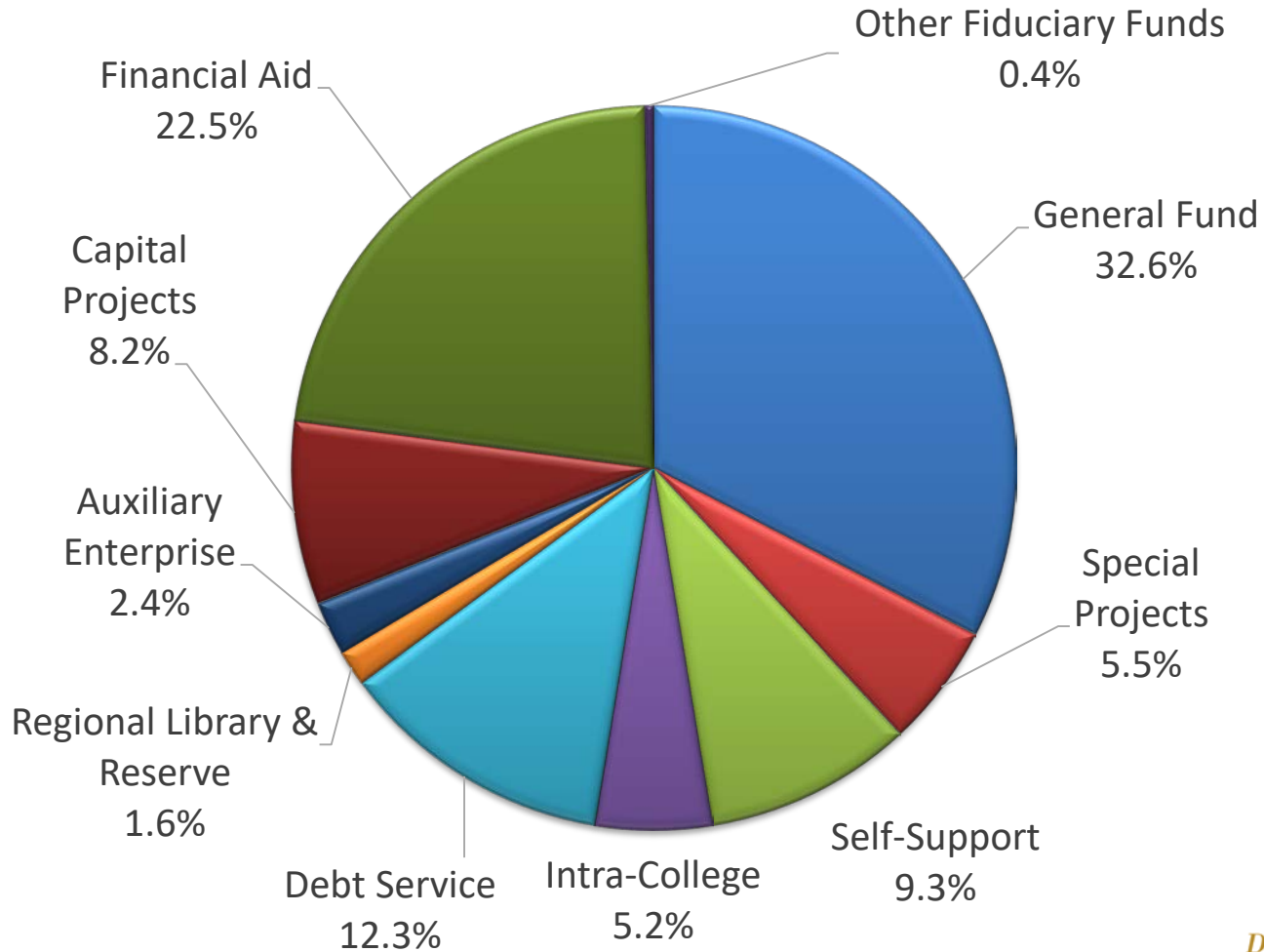
- May 6, 2020 Budget Committee meeting agenda
- FY2020-2021 Proposed Budget Document
- Budget Committee Reference Handbook
- Motion for Approval document

COVID-19 Financial Impacts and the Proposed Budget

- The Proposed Budget was prepared pre-COVID-19 and does not include any financial impacts of COVID-19
- Changes to our resources and expenditures may be included in the Adopted Budget (if known) or as Board-approved adjustments during the 2020-2021 fiscal year

Summary of All Funds

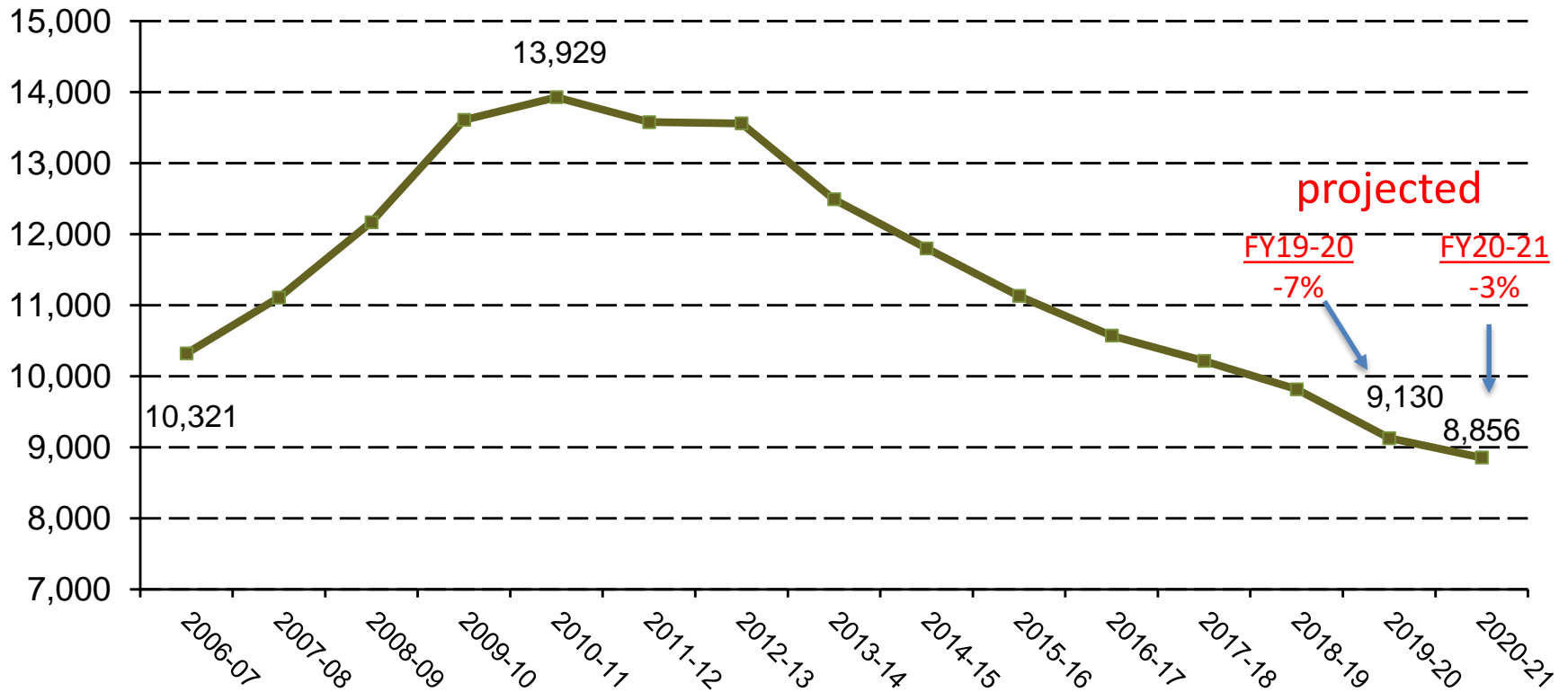
Total: \$295,830,000



2020-21 Resources Based on FTE

State Funding	36.1%
Property Taxes	<u>24.9%</u>
Funding Formula	61.0%
Tuition and Fees	<u>24.8%</u>
Funding Based on FTE	85.8%

Chemeketa Student FTE



Budget Development Fiscal Year 2020-21

Budget Principles 2020-21

The college's budget principles and the context of our financial environment guide the development of our budget.

The Budget Principles and Summary of Financial Environment are included in the Proposed Budget document on pages 8-9.

Budget Assumptions & Decisions: Resources*

- State funding: \$640.9 million
- Tuition and Fees
 - Decrease in tuition dollars due to anticipated 3% enrollment decline
 - Increase the tuition rate by \$4 and universal fee rate by \$7
 - Differential fee further implemented into 2nd year of high cost programs
- Current local taxes (property taxes)
 - Project 3% rate of growth
- Indirect, Interest & Miscellaneous revenue-collectively no change in total budget
- Transfer in from Self-Support reduced by \$100,000
- Increase beginning fund balance by \$1 million

**Does not include any impacts of COVID-19*

Budget Changes-Resources*

RESOURCES:	
FY2019-20 Adopted Budget	\$92,160,000
State revenue	+\$1,050,000
Tuition and fees	+\$720,000
Current and prior local taxes (property taxes)	+\$1,730,000
Transfer in from Self-Support	-\$100,000
Budgeted carryover (Beginning Fund Balance)	<u>+\$1,000,000</u>
Total	+\$4,400,000
FY 2019-20 Proposed Budget	\$96,560,000

**Does not include any impacts of COVID-19*

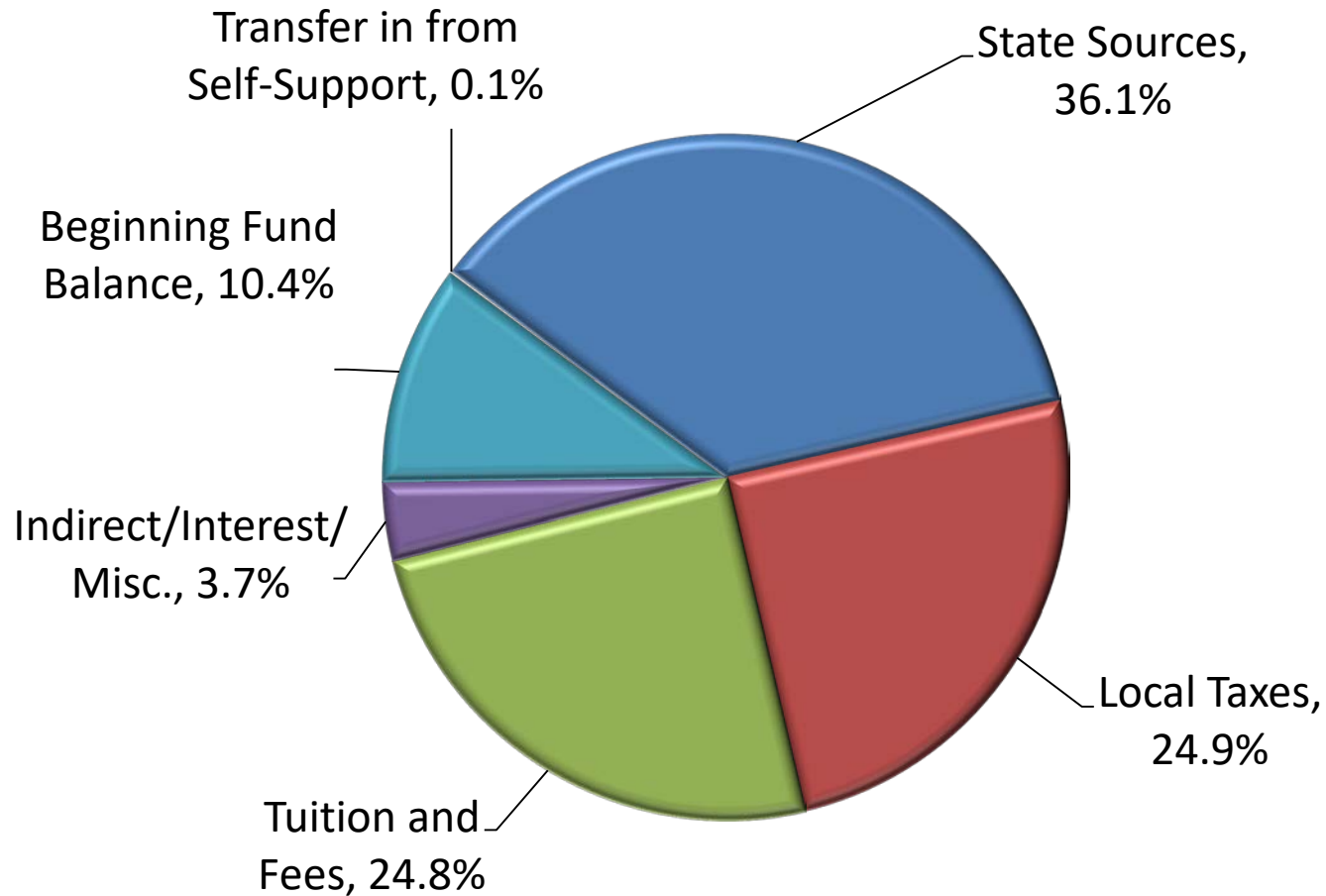
FY2020-21 General Fund Resources*

Source	Amount
State Funding	\$34,850,000
Tuition and fees	\$24,010,000
Current and Prior Local Taxes (property taxes)	\$24,050,000
Indirect/Interest/Miscellaneous	\$3,550,000
Transfer in from Self-Support	\$100,000
Beginning Fund Balance	\$10,000,000
Total Resources	\$96,560,000

**Does not include any impacts of COVID-19*

General Fund Resources 2020-21* ¹⁴

Total: \$96,560,000



**Does not include any impacts of COVID-19*

Budget Assumptions & Decisions: Expenditures*

- A step increase and a 2.2% salary schedule adjustment for classified and exempt employees
- No across the board increases for adjunct, hourly or students. Total budgeted amounts changed due to targeted investments/reductions
- An estimated amount to fund the cost of contract negotiations with faculty employees
- Increase employer-paid health insurance by 3% for classified and exempt, faculty undetermined
- Targeted increases only to materials and services and capital budgets
- Increase non-mandatory transfers by \$800,000
- Reduce contingency by \$1 million

**Does not include any impacts of COVID-19*

Budget Changes-Expenditures*

EXPENDITURES:	
FY 2019-20 Adopted Budget	\$92,160,000
Estimated Cost of Increases to Employee Salaries and Benefits	+\$2,669,506
Total Personnel Reductions	-\$263,932
Total Personnel Investments	+\$938,926
Net M&S and Capital changes	+\$255,500
Transfers	<u>+\$800,000</u>
Total	+\$4,400,000
FY 2020-21 Proposed Budget	\$96,560,000

**Does not include any impacts of COVID-19*

FY 2020-21 General Fund Expenditures*

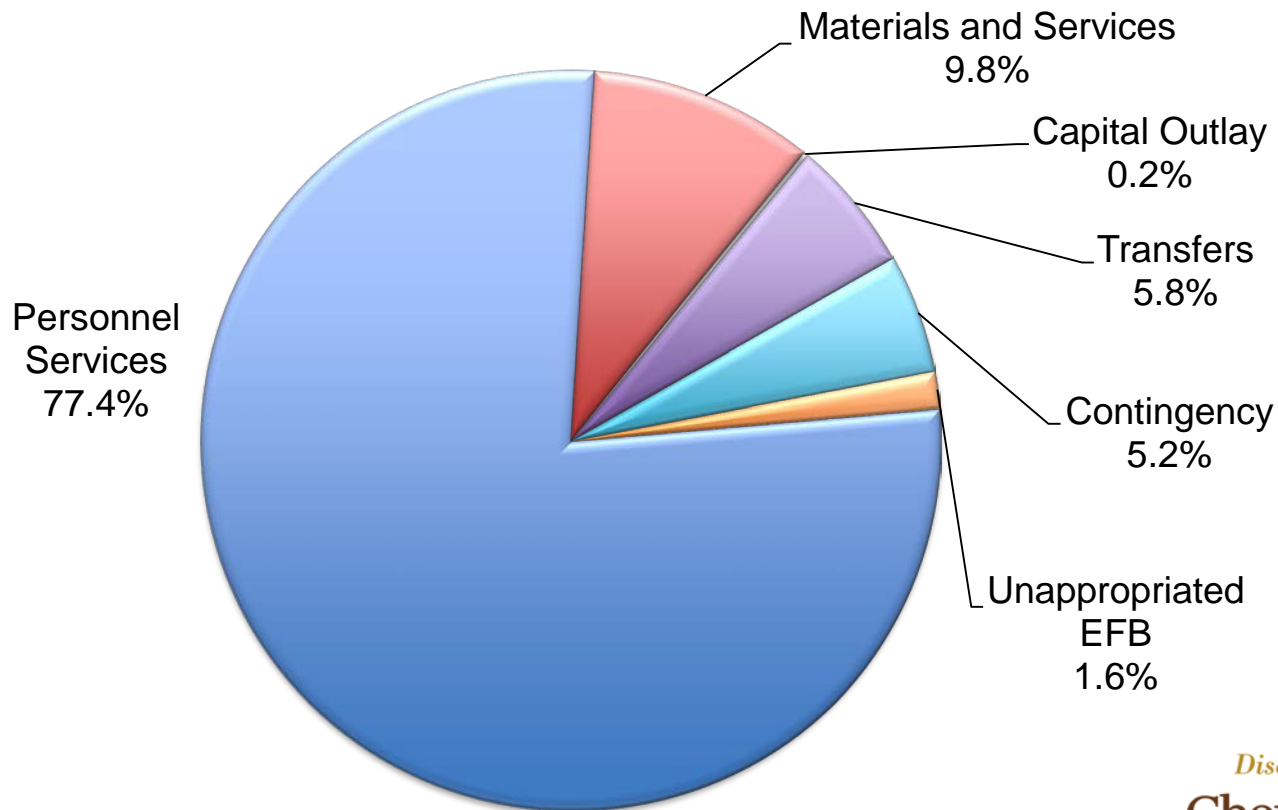
Expenditures	Amount
Personnel Services	\$74,803,122
M & S	\$9,425,008
Capital	\$231,870
Transfers	\$5,600,000
Contingency	\$5,000,000
Unappropriated Ending Fund Balance	\$1,500,000
Total Expenditures	\$96,560,000

**Does not include any impacts of COVID-19*

General Fund Expenditures 2020-21*

Expenditures by Type

Total:	\$95,060,000
Unappropriated EFB: <u>\$1,500,000</u>	
Total	\$96,560,000



**Does not include any impacts of COVID-19*

Investments and Reductions

Definitions

Acronym	Name
AA	Academic Affairs
CSSD	College Support Services Division
CTE	Career and Technical Education
G&A	Governance and Administration
GETS	General Education and Transfer Studies
ISS	Instruction and Student Services
PO	President's Office
READ	Regional Education and Academic Development
SA	Student Affairs
SDLR	Student Development And Learning Resources

President's Office and Governance Personnel Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount
PO	President's Office	1.00	New Administrative Support position	Classified	\$63,804
G&A	Foundation	1.00	Move funding for Foundation Director from Self-Supporting Services Fund	Exempt	\$128,947
G&A	General Counsel	0.15	Move funding for General Counsel from Intra-College Services Fund	Exempt	\$26,167
G&A	Human Resources	N/A	Additional funding for ADA accommodations	PT Hourly	\$10,000
	Total	2.15			\$228,918

President's Office and Governance M&S Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount
PO	Diversity, Equity & Inclusion/Title IX	N/A	Training materials and brochures	M&S	\$21,000
G&A	Human Resources	N/A	Skillsoft updates/legal costs	M&S	\$10,000
G&A	Institutional Advancement	N/A	Centralize printing costs	M&S	\$54,000
G&A	Institutional Research	N/A	Survey software	M&S	\$3,000
G&A	Organizational Effectiveness	N/A	Training	M&S	\$7,500
	Total				\$95,500

College Support Services Personnel Investments/Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount
CSSD	Budget and Finance	-0.25	Move funding for Financial Services Analyst to Intra-College Services Fund - Lease revenues	Classified	-\$23,301
CSSD	Business Services	0.35	Move funding for Financial Services Technician II from Intra-College Services Fund – Administration	Classified	\$23,064
CSSD	Information Technology	1.00	New Classroom Support Specialist	Classified	\$86,326
CSSD	Information Technology	N/A	Reduce budget to partially fund Classroom Support Specialist	PT Hourly	-\$56,385
CSSD	Public Safety	2.00	New Public Safety Officers	Classified	\$136,019
	Total	3.10			\$165,723

College Support Services M&S Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount
CSSD	Budget and Finance	N/A	Budgeting and forecasting software	M&S	\$50,000
CSSD	Information Technology	N/A	Firewall replacements	Capital	\$70,000
CSSD	Public Safety	N/A	Computerized dispatching and reporting system	M&S	\$15,000
	Total				\$135,000

Instruction and Student Services Personnel Investments/Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount
CTE	Health Sciences	1.00	New Anesthesia Technology Instructor for 2 nd cohort	Faculty	\$95,218
GETS	Center for Academic Innovation	0.50	Move funding for Department Assistant from Self-Supporting Services Fund	Classified	\$32,055
GETS	Center for Academic Innovation	0.50	Move funding for Associate Dean from Self-Supporting Services Fund	Exempt	\$69,533
GETS	Education, Languages, and Social Sciences	-1.00	Eliminate vacant American Sign Language (ASL) position	Faculty	-\$92,123
READ	Academic Development	-1.00	Eliminate vacant English for Speakers of Other Languages (ESOL) position	Faculty	-\$92,123
READ	Agricultural Sciences	0.50	Increase Greenhouse Assistant position to 1.0 FTE	Classified	\$33,814

Instruction and Student Services

Personnel Investments/Reductions - continued

Area/ Div.	Department	FTE	Purpose	Category	Amount
READ	Agricultural Sciences	0.50	Increase Horticulture Instructor from 0.5 to 1.0 FTE	Faculty	\$46,062
SA	Student Recruitment, Enrollment, and Graduation Services	1.00	New Student Services Specialist (Recruiter)	Classified	\$82,327
SA	Student Recruitment, Enrollment, and Graduation Services	0.25	Move funding for Technology Analyst II from CAPS (HSI) grant	Classified	\$22,637
SA	Student Recruitment, Enrollment, and Graduation Services	1.00	Move funding for 0.25 FTE of 4 Student Navigator positions from CAPS (HSI) grant	Classified	\$82,954
	Total	3.25			\$280,354

Instruction and Student Services M&S Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount
SA	Student Development and Learning Resources	N/A	Increase funding for Graduation ceremony	M&S	\$15,000
	Total				\$15,000
	College-wide totals	8.50			\$920,495

General Fund FTE Changes*

FY2019-20 to FY2020-21

	Adopted FY2019-20	Changes During FY2019-20	Proposed FY2020-21	Total FY2020-21
Classified	242.64	0.50	7.35	250.49
Exempt	79.75	5.00	1.65	86.40
Faculty	208.25	0.75	-0.50	208.50
Total	530.64	6.25	8.50	545.39

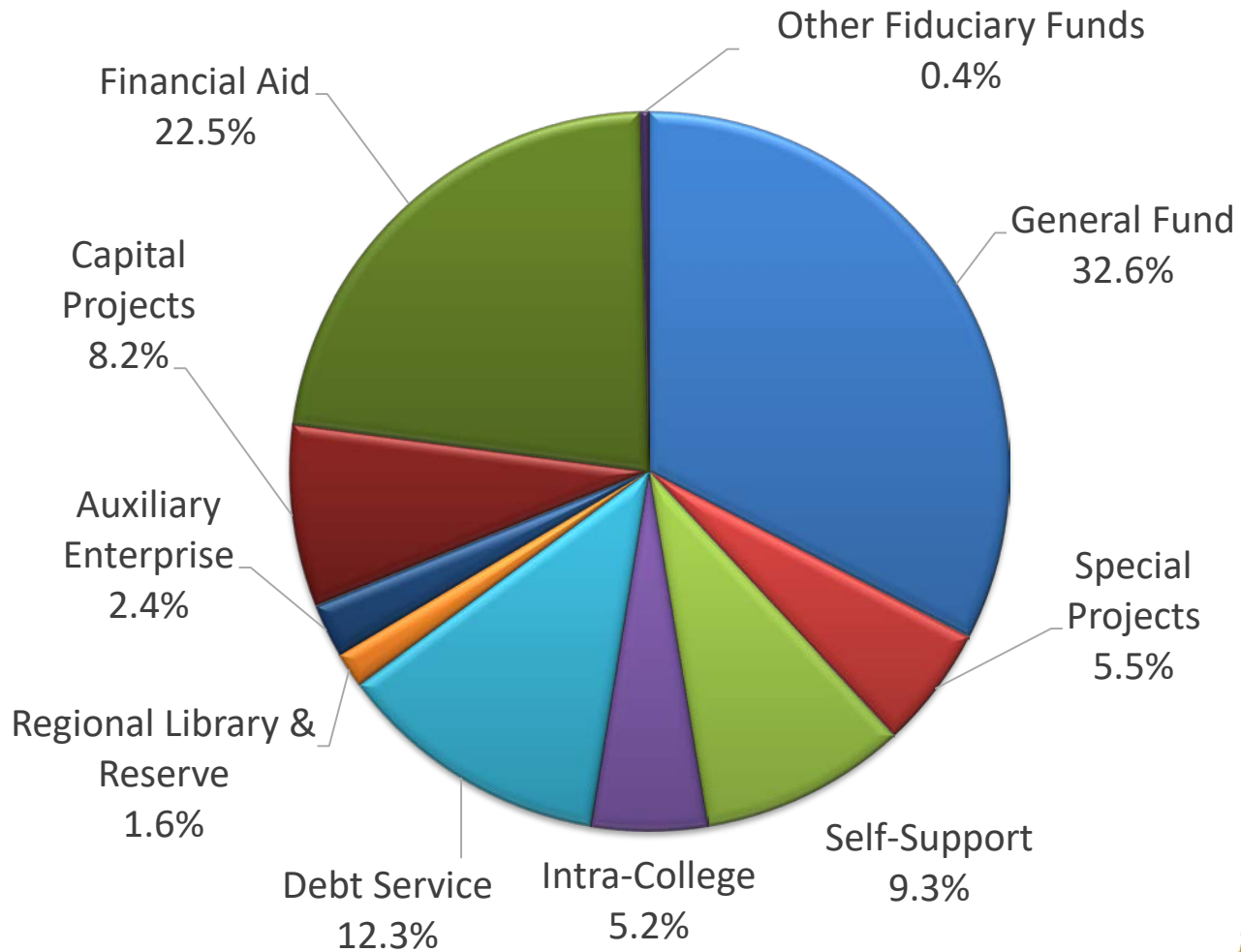
**Does not include any impacts of COVID-19*

Budget Committee Questions on General Fund?

Other Funds Overview

Summary of All Funds

Total: \$295,830,000



Capital Development Fund

pages 172-173

Budget: \$23,600,000

Purpose: Construction of new buildings, remodeling, maintenance, and purchasing instructional equipment

- Continue the development and construction of the Agricultural Complex
- Complete a tenant improvement for our leased Diesel Technology program facility
- Identify and complete capital maintenance projects
- The FY2020-21 proposed budget includes the following number of FTE (subject to funding):

Classified 1.50 FTE

Plant Emergency Fund

pages 174-175

Budget: \$750,000

Purpose: Emergency repairs of campus facilities and facility related equipment

- Used during the year if needed
- Regular additions to this fund ensure a balance of \$750,000 is maintained

Special Projects Funds

pages 176-177

Budget: \$16,325,000

Purpose: Accounts for proceeds of revenue sources that are legally restricted to expenditures for specific purposes such as grants and contracts.

- Current major grants include: Carl Perkins Vocational Education, TRIO grants (Student), College Assistance Migrant Program (CAMP), High School Equivalency Program (HEP) and Chemeketa Accelerated Pathways to Success (CAPS – HSI) grant.
- Budget includes funds of \$6 million for the Agricultural Complex funding from the State
- The college is submitting several grant proposals which may be awarded in FY2020-21
- Move funding for 0.25 FTE of a Technology Analyst II to the General Fund as required by the CAPS grant
- Move funding for 0.25 FTE of 4 Student Navigator positions (1.0 FTE total) to the General Fund as required by the CAPS grant
- The FY2020-21 proposed budget includes the following number of FTE (subject to funding):

Exempt	6.90 FTE
Classified	27.88 FTE
Faculty	<u>1.00</u> FTE
Total	35.78 FTE

Self-Supporting Services Fund

pages 178-179

Budget: \$27,372,500

Purpose: Accounts for activities that supplement the regular General Fund programs and are intended to be self-supporting in nature. Revenue earned by the activities pays for expenditures of the activities. Major activities include: Center for Academic Innovation, Chemeketa Center for Business and Industry, Corrections Education, High School Partnerships, Student Success, and International Students Programs.

- Move funding for 0.50 FTE classified Department Assistant to the General Fund (Center for Academic Innovation)
- Move funding for 0.50 FTE exempt Associate Dean to the General Fund (Center for Academic Innovation)
- The FY2020-21 proposed budget includes the following number of FTE (subject to funding):

Exempt	11.75 FTE
Classified	49.63 FTE
Faculty	<u>16.00</u> FTE
Total	77.38 FTE

Debt Service Fund

pages 180-181

Budget: \$36,250,000

Purpose: Accounts for repayment of obligations for general obligation bonds, certificates of participation, and the PERS bonds. This fund also includes a PERS reserve to help smooth rate increases.

- Includes additional budget authority for debt payments in anticipation of issuing Certificates of Participation
- Beginning Fund Balance reduced due to \$5 million payment to Employer Incentive Fund (PERS)
- Current obligations as of July 1, 2020 include:

Type of Debt	Remaining Amount	Maturity	# of Series
COP	1,537,534	June 2022	1
G.O. Bonds	55,550,000	June 2026	3
PERS Bonds	36,597,506	June 2028	2

Chemeketa Cooperative Regional Library (CCRLS)

pages 182-183

Budget: \$4,300,000

CCRLS Reserve Funds

pages 184-185

Budget: \$450,000

Purpose: Accounts for the CCRLS budget and the reserve fund for CCRLS.

- The FY2020-21 proposed budget for CCRLS includes the following number of FTE (subject to funding):

Classified	7.25 FTE
Exempt	<u>1.00</u> FTE
Total	8.25 FTE

Auxiliary Enterprise Fund

pages 186-187

Budget: \$7,100,000

Purpose: Accounts for activities of the Bookstore, including: books, course materials, supplies, on-line ordering, and student ID's.

- The FY2019-20 proposed budget includes the following number of FTE (subject to funding)

Exempt	1.37 FTE
Classified	<u>9.25</u> FTE
Total	10.62 FTE

Intra-College Services Fund

pages 188-189

Budget: \$15,330,000

Purpose: Accounts for revenue and expenses for activities where departments are charged back for services provided. Examples include printing, telecom, copy machines, transportation, self-insurance, technology upgrade, campus parking, property management and long range maintenance.

- Includes a contingency amount of \$6,600,000 for reserves
- Move funding for 0.15 FTE exempt General Counsel to the General Fund
- Move funding for 0.35 FTE classified Financial Services Technician II to the General Fund
- Move funding for 0.25 FTE classified Financial Services Analyst I from the General Fund
- The FY2020-21 proposed budget includes the following number of FTE (subject to funding).

Exempt	2.58 FTE
Classified	<u>17.55</u> FTE
Total	20.13 FTE

Student Government, Student Clubs and Student Newspaper Fund

pages 190-191

Budget: \$300,000

Purpose: Accounts for activities of the student government, student clubs and student newspaper.

- Revenue is derived from a variety of sources such as student club activities, transfer from the General Fund and transfer from Self-Supporting Services Fund
- Expenditures are made in support of the activities listed

Athletics Fund

pages 192-193

Budget: \$375,000

Purpose: Accounts for activities of the intercollegiate athletics programs including men's and women's basketball, women's volleyball, women's softball, men's baseball, men's and women's soccer, women's cross country and women's long-distance running

- Includes the continuation of a \$35,000 contribution from fundraising
- Increased dedicated Universal Fee distribution by \$0.10 per credit to support the women's cross country and women's long-distance running programs
- Maintained the \$25,000 transfer in from Self-Supporting Services Fund
- The FY2020-21 proposed budget includes the following number of FTE (subject to funding)

Classified 0.50 FTE

External Organization Billing Fund

pages 194-195

Budget: \$550,000

Purpose: Accounts for direct billing service for external organizations that lease space from the college, and professional organizations that employees belong to. Generally these costs are mail, printing, supplies and other services.

Financial Aid Fund

pages 196-197

Budget: \$66,567,500

Purpose: Accounts for the receipt and disbursement of financial aid to students. Includes the Title IV programs such as the Federal Pell Grant, Supplemental Educational Opportunity Grant, Federal College Work study, and the Oregon Opportunity Grant, the Oregon Promise Grant, private scholarships and college paid tuition scholarships including the Chemeketa Scholars program.

- The FY2020-21 proposed budget includes the following number of FTE (subject to funding):

Classified 0.85 FTE

All Funds FTE Changes

	General Fund	Other Funds	Total
Classified	7.35	-1.85	5.50
Exempt	1.65	-0.65	1.00
Faculty	-0.50	0.00	-0.50
Total	8.50	-2.50	6.00

Summary of All Funds FTE

Fund	Faculty	Classified	Exempt	Total
General Fund	208.50	250.49	86.40	545.39
Capital Projects	-	1.50	-	1.50
Special Projects	1.00	27.88	6.90	35.78
Self-Supporting Services	16.00	49.63	11.75	77.38
CCRLS	-	7.25	1.00	8.25
Auxiliary Enterprise	-	9.25	1.37	10.62
Intra-College Services	-	17.55	2.58	20.13
Athletics	-	0.50	-	0.50
Financial Aid	-	0.85	-	0.85
Totals	225.50	364.90	110.00	700.40

* Based on filled positions at time of budget preparation and proposed position changes. Positions subject to funding for FY2020-21.

Budget Committee Questions on Other Funds?

Public Testimony

received via email or mail by May 5th 5pm

Budget Recommendation

Budget Committee
Comments/Discussion

Motion to Approve Budget

Public Hearing on the Budget

May 20th