

2019-2020 Budget Presentation

Chemeketa Community College
April 10, 2019

Budget Publications

Budget Committee Reference Handbook

A handbook for Budget Committee members of reference materials that includes:

- Member roles and responsibilities
- Budget calendar
- Copies of PowerPoint slides for the first night

Proposed Budget

This document is a compilation of all General Fund units at the department level and budgets for other funds. It includes a narrative, two-year history, current-year budget, and proposed budget amounts. It also contains the president's message, a financial summary, budget assumptions & decisions, and explanations.

Adopted Budget

This document is the approved budget, plus or minus any changes, formally adopted and appropriated in June.

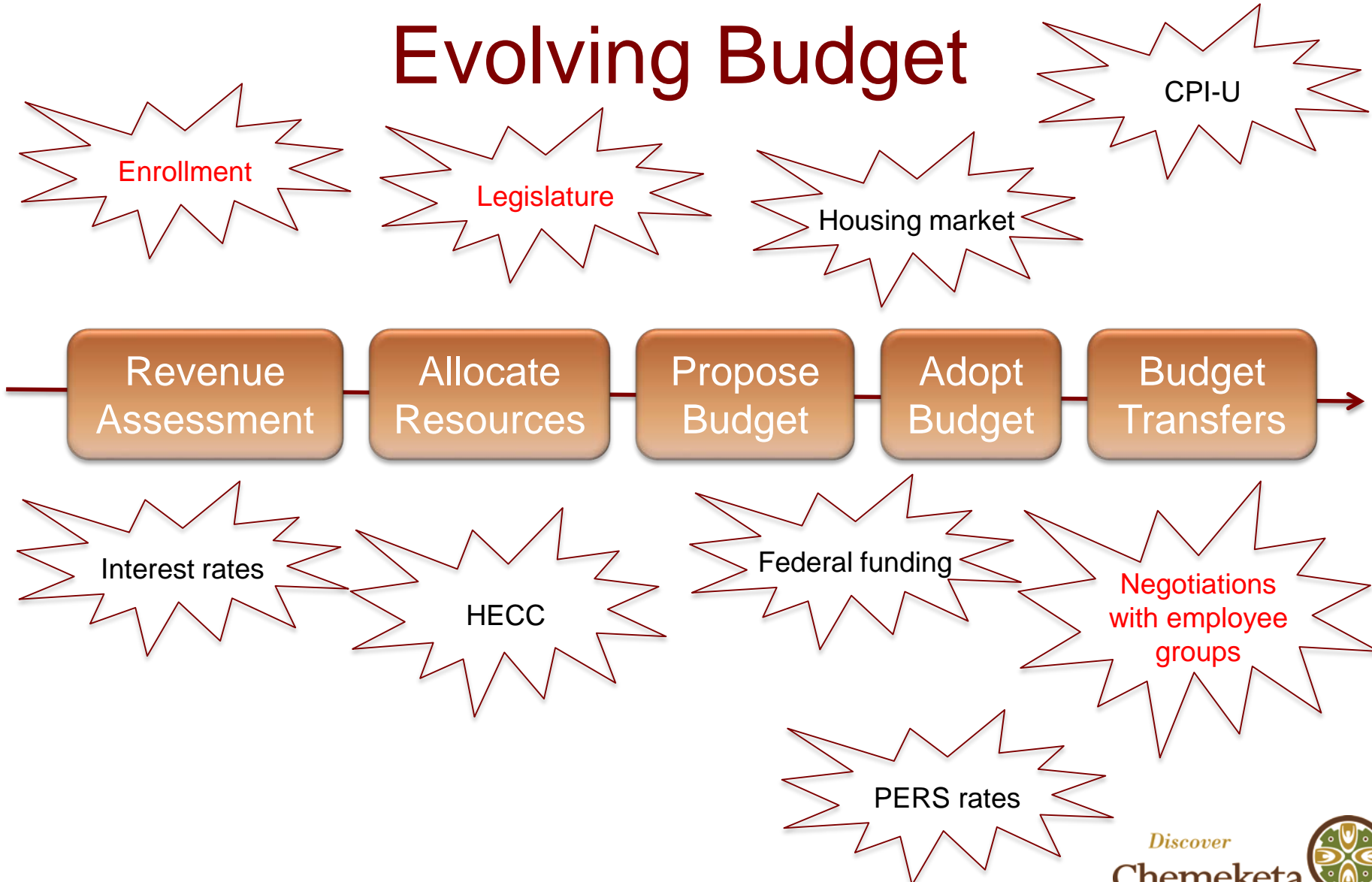
Budget Committee Duties to comply with local budget law

- Meets publicly to review the proposed budget
- May not discuss or deliberate on the budget outside of a public meeting
- Budget Committee must have a quorum present in order to hold a meeting
- Receives the budget and budget message
- Provides an opportunity for the public to ask questions about and comment on the budget
- Approves the budget, rate of tax and amount of tax for General Obligation bonds.
- Any budget committee action must have the approval of a majority of its members

President's Budget Message

Budget Process and Resources

Evolving Budget



Budget Flowchart

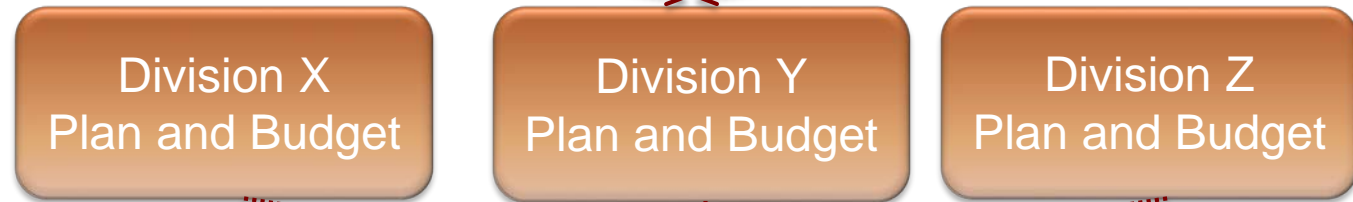
Sep-Oct - Program Level
Proposed 5% cut



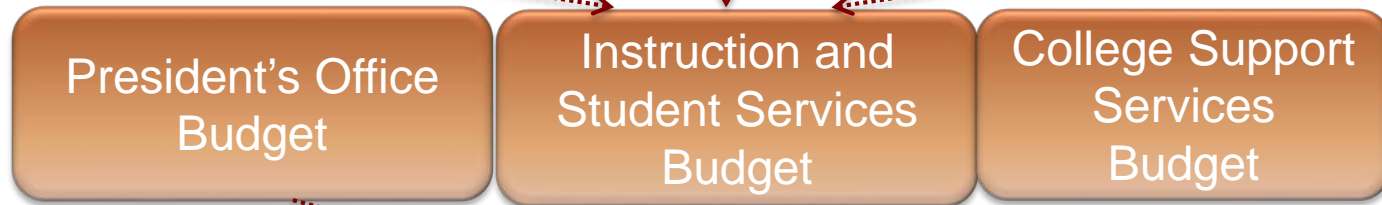
Oct-Nov - Department



Nov-Dec - Division



Dec-Jan - Area



Budget Process

Feb – Executive Team

Develop College
Budget

Apr – Budget Committee

Hear Presentation &
Approve Budget

May – College Board of Education

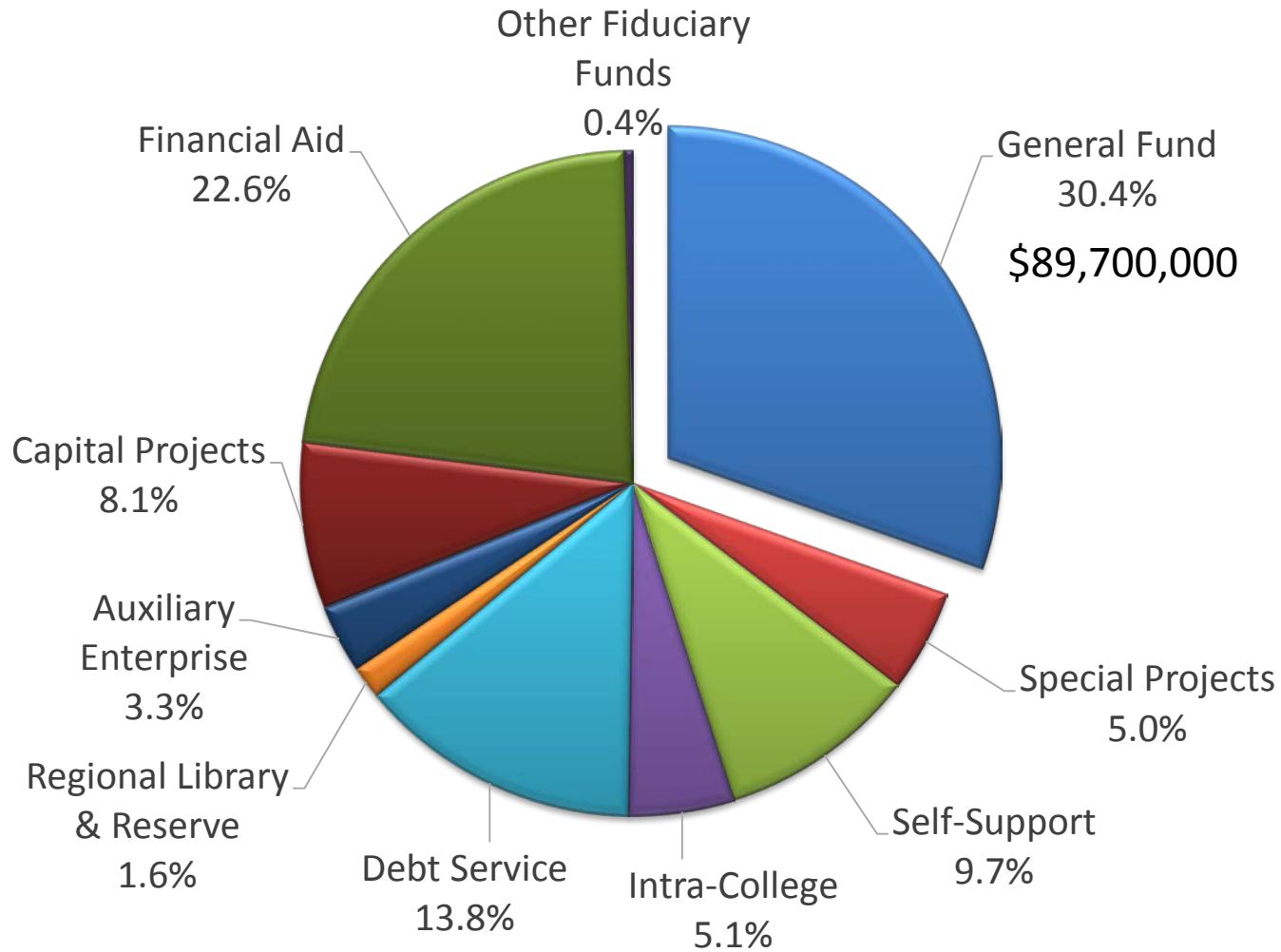
Hold Public Hearing

Jun – College Board of Education

Adopt College
Budget

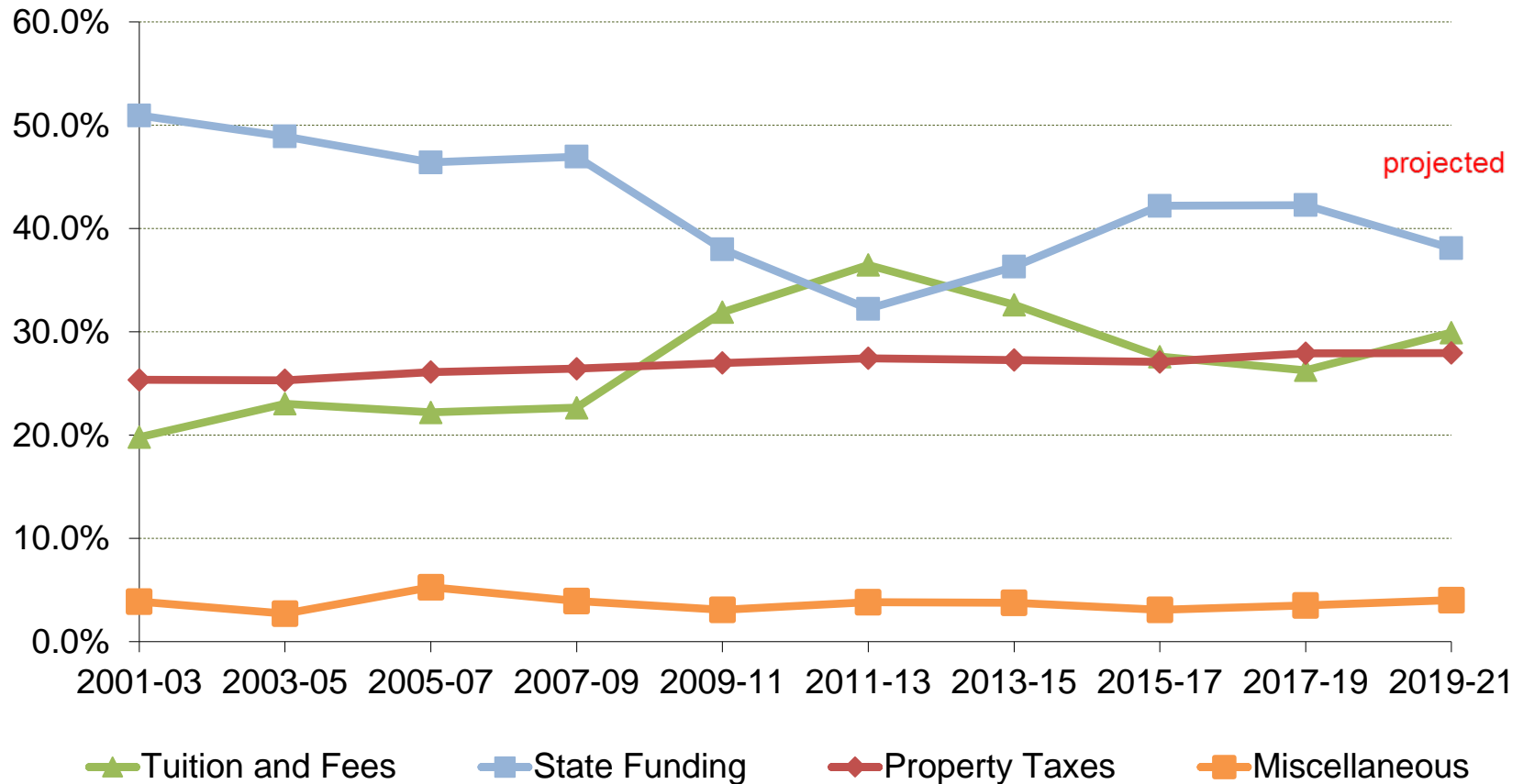
Summary of All Funds

Total: \$293,856,000



General Fund Revenues

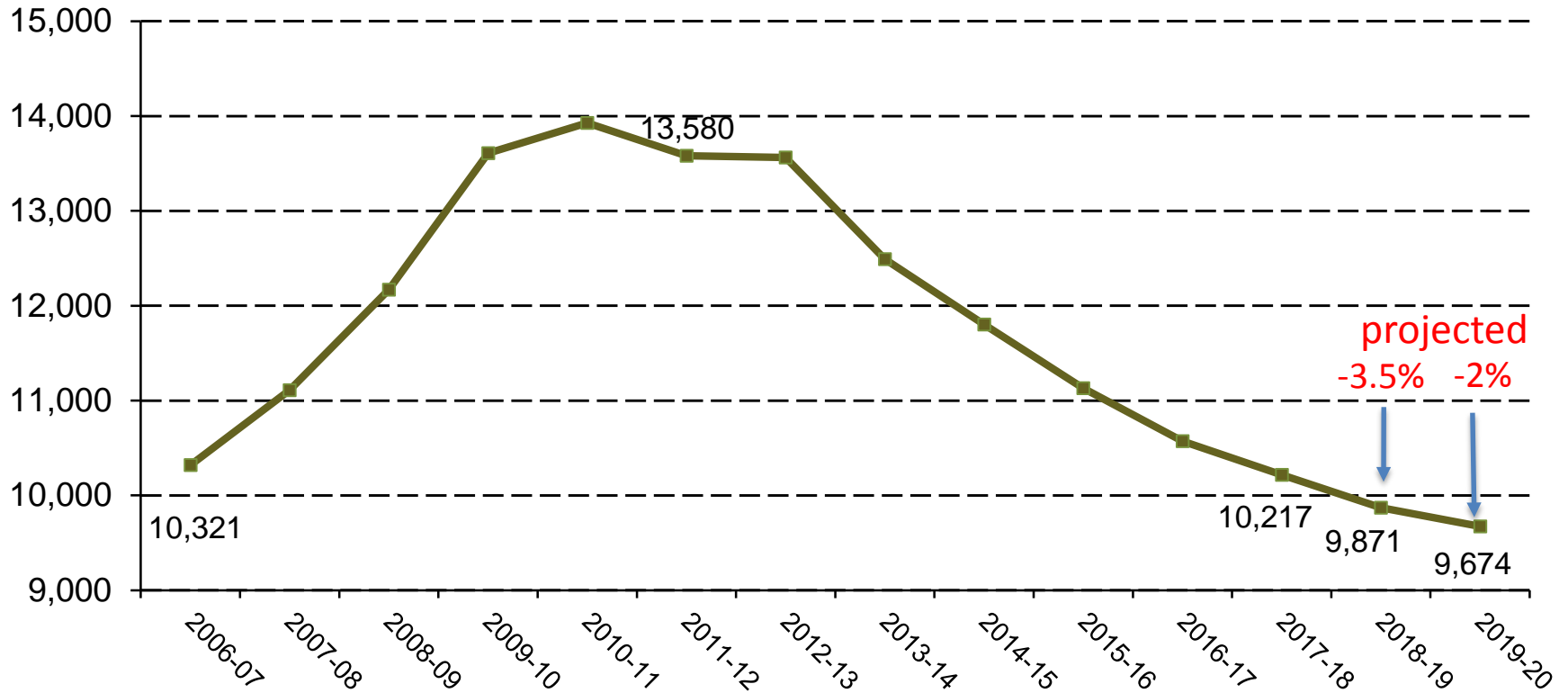
% of total



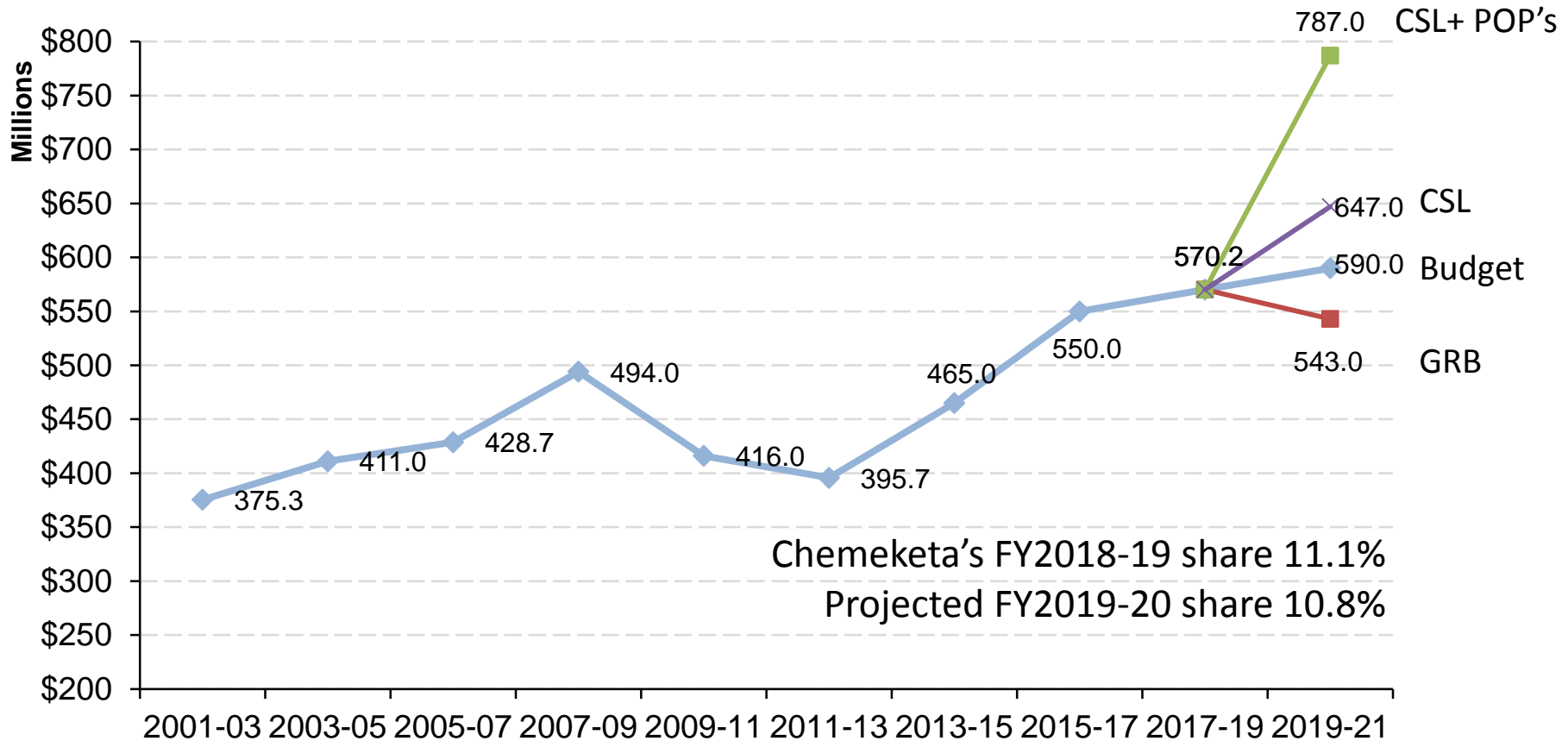
2019-20 Resources Based on FTE

State Funding	35.1%
Property Taxes	<u>24.9%</u>
Funding Formula	60.0%
Tuition and Fees	<u>25.9%</u>
Funding Based on FTE	85.9%

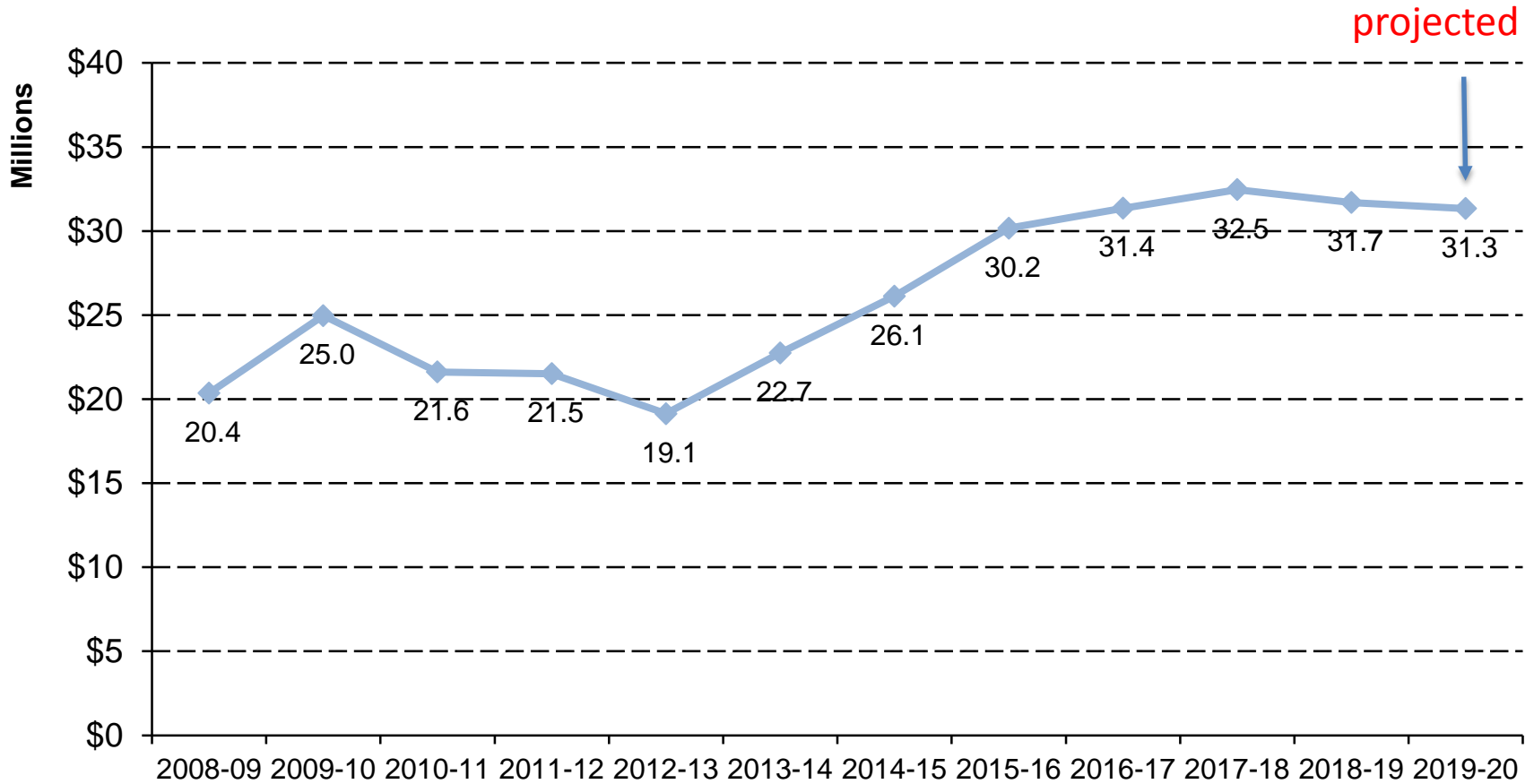
Chemeketa Student FTE



Biennial State Allocation to Community Colleges

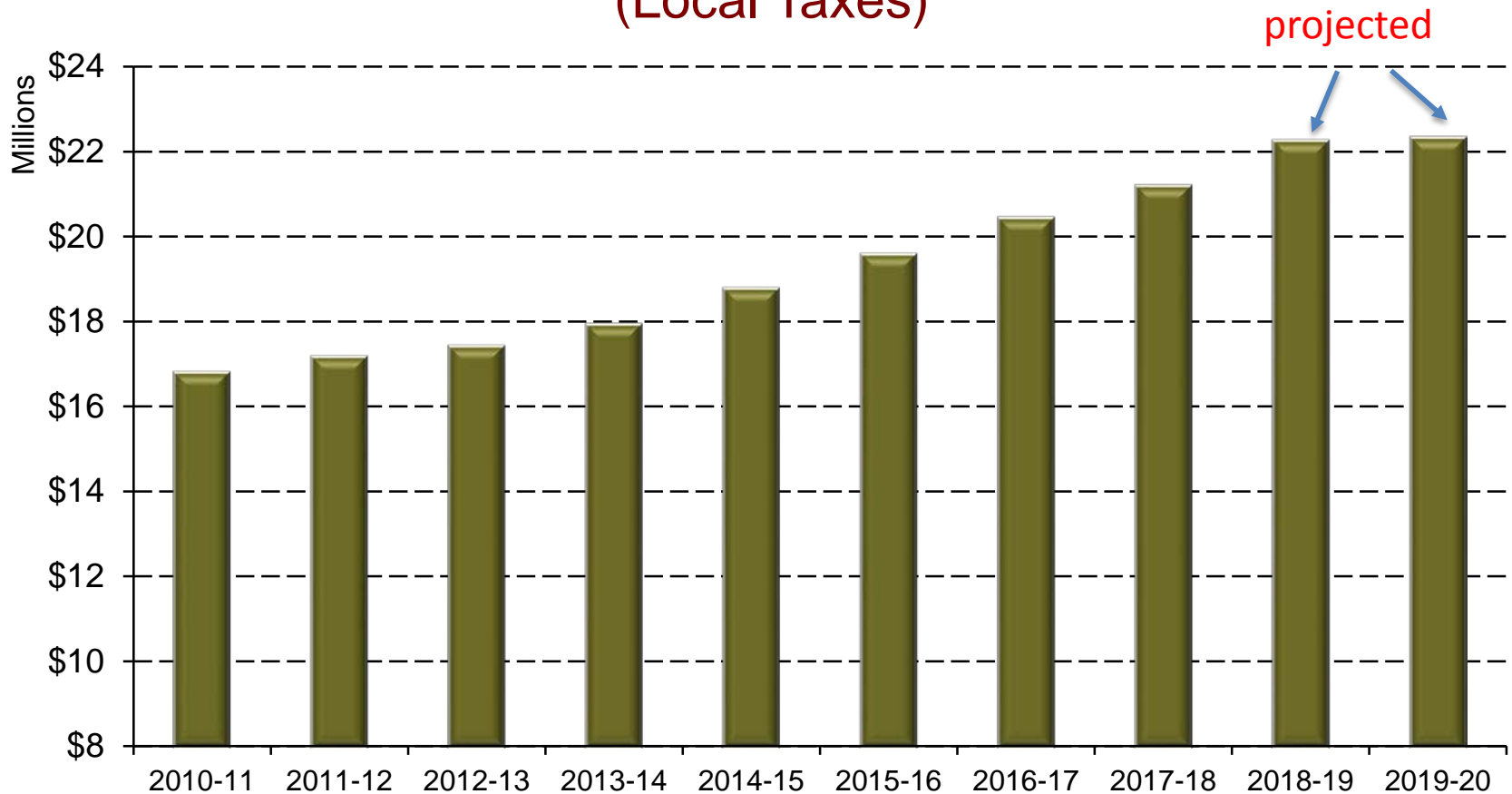


Annual State Allocation to Chemeketa

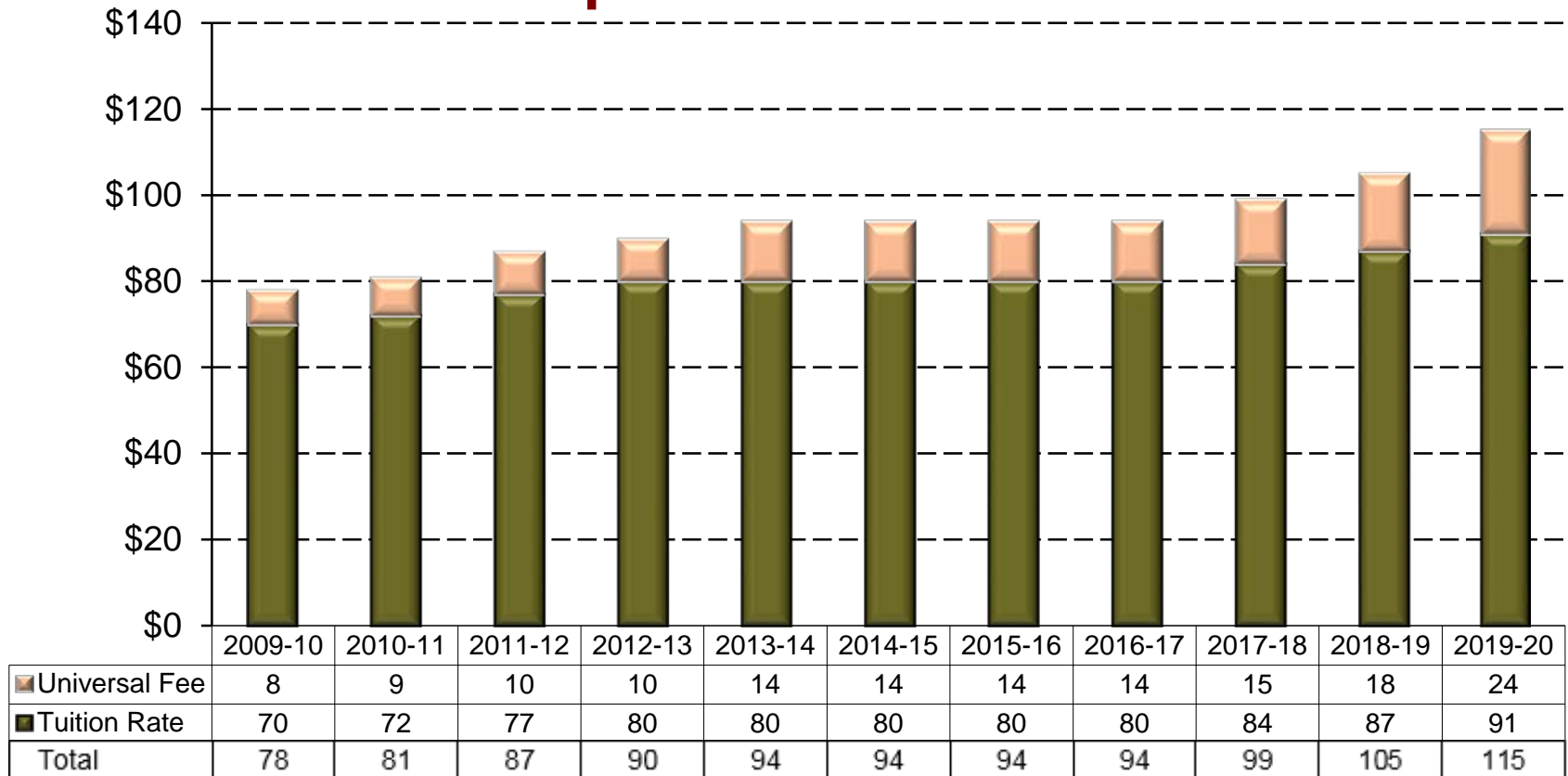


Property Tax Revenues

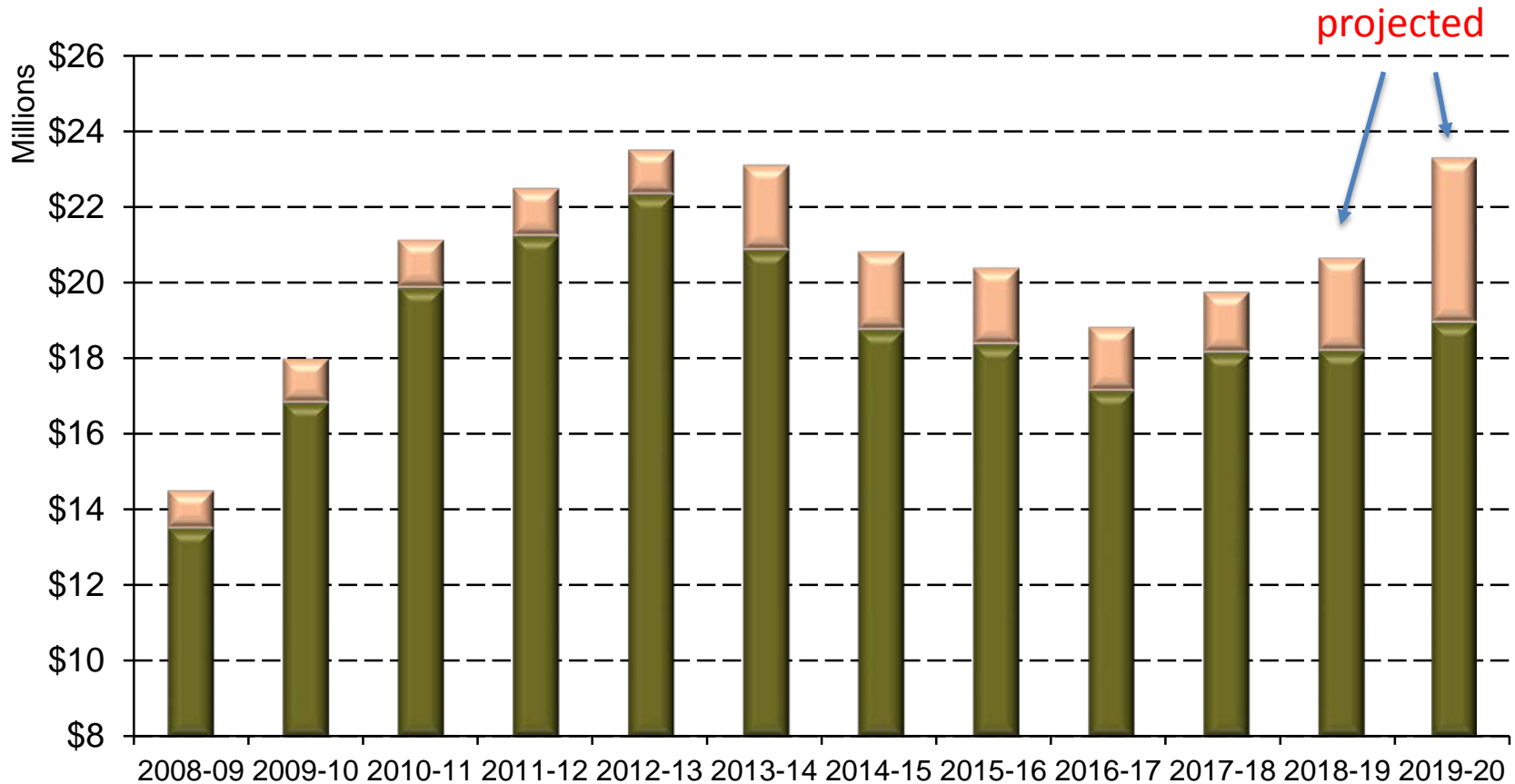
(Local Taxes)



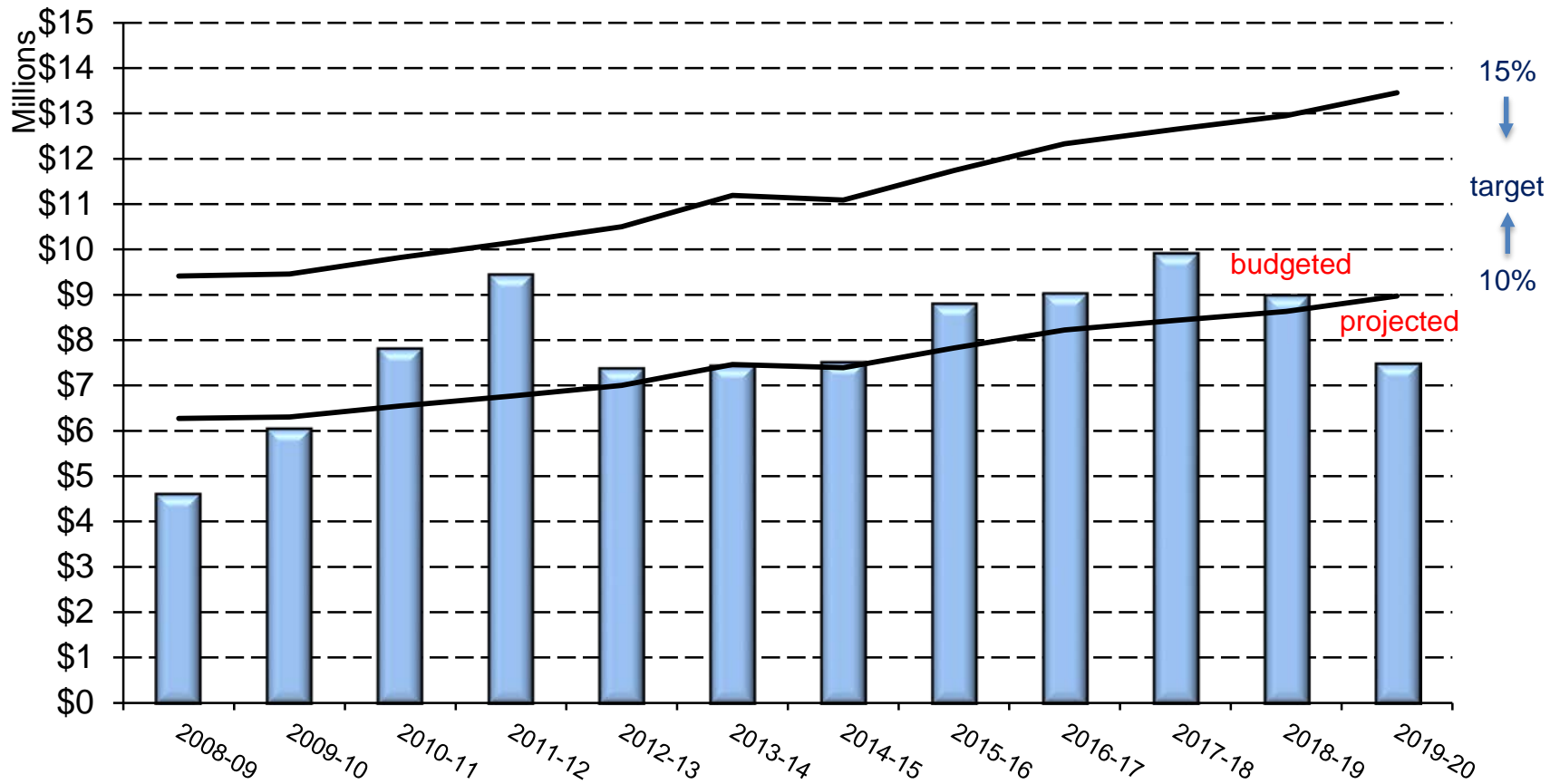
Tuition and Universal Fee Rates per Credit



Tuition and Fee Revenues



Ending Fund Balance



Budget Development Fiscal Year 2019-20

Budget Principles 2019-20

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: \$543-\$787 million being discussed, assumed \$590 million
- Tuition and Fees
 - Decrease in tuition dollars due to anticipated 2% enrollment decline
 - Increase the tuition rate by \$4 and universal fee rate by \$6
 - Added new differential fee of \$5 or \$10 depending on state funding
 - Medical Assisting program and two trial status positions moved from Self-Support
- Current local taxes (property taxes)
 - Project 3% rate of growth
- Indirect, Interest & Miscellaneous revenue-combined increase of \$940,000
- Transfer in from Self-Support reduced by \$300,000
- Decreased beginning fund balance by \$1 million to reflect projected ending fund balance (EFB) for the current year (2018-19)

Budget Changes-Resources

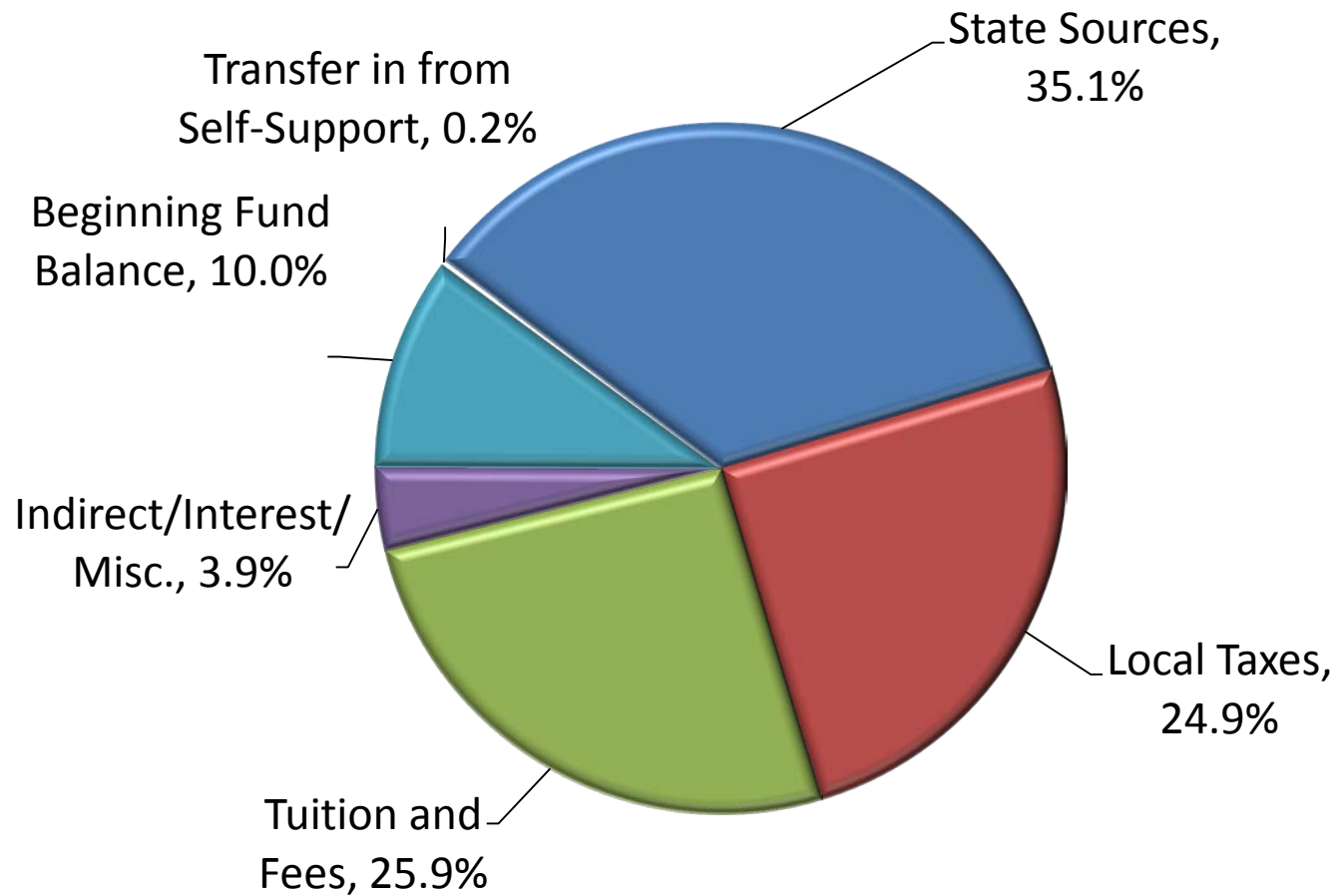
RESOURCES:	
FY2018-19 Adopted Budget	\$86,340,000
State revenue	-\$440,000
Tuition and fees	+\$3,090,000
Current and prior local taxes (property taxes)	+\$1,070,000
Indirect/Interest/Miscellaneous revenue	+\$940,000
Transfer in from Self-Support	-\$300,000
Budgeted carryover	<u>-\$1,000,000</u>
Total	+\$3,360,000
FY 2019-20 Proposed Budget	\$89,700,000

FY2019-20 General Fund Resources

Source	Amount
State Funding	\$31,340,000
Tuition and fees	\$23,290,000
Current and Prior Local Taxes (property taxes)	\$22,320,000
Indirect/Interest/Miscellaneous	\$3,550,000
Transfer in from Self-Support	\$200,000
Beginning Fund Balance	\$9,000,000
Total Resources	\$89,700,000

General Fund Resources 2019-20

Total: \$89,700,000



Budget Assumptions & Decisions: Expenditures

- All eligible faculty employees will receive increases in accordance with the bargaining agreement
- Changes for classified and exempt employees are currently undetermined, classified employees are currently in negotiations
- Increase the PERS rate charged
- Increase adjunct budget by approximately \$700,000 to align with projected cost
- Increase hourly budget by approximately \$160,000 to align with projected cost
- Targeted increases to materials and services (M&S) budgets
- A 2% increase to capital outlay budgets
- Increase non-mandatory transfers

Budget Changes-Expenditures

EXPENDITURES:	
FY 2018-19 Adopted Budget	\$86,340,000
Estimated Cost of Increases to Employee Salaries and Benefits (rollover)	+\$5,279,706
Total Personnel Reductions	-\$2,603,087
Total Personnel Investments	+\$473,182
Move Trial Status positions from Self-Support to General Fund	+\$185,540
Move Medical Assisting program from Self-Support to General Fund	+\$113,739
Net M&S and Capital changes	-\$114,080
Transfers	<u>+\$25,000</u>
Total	+\$3,360,000
FY 2019-20 Proposed Budget	\$89,700,000

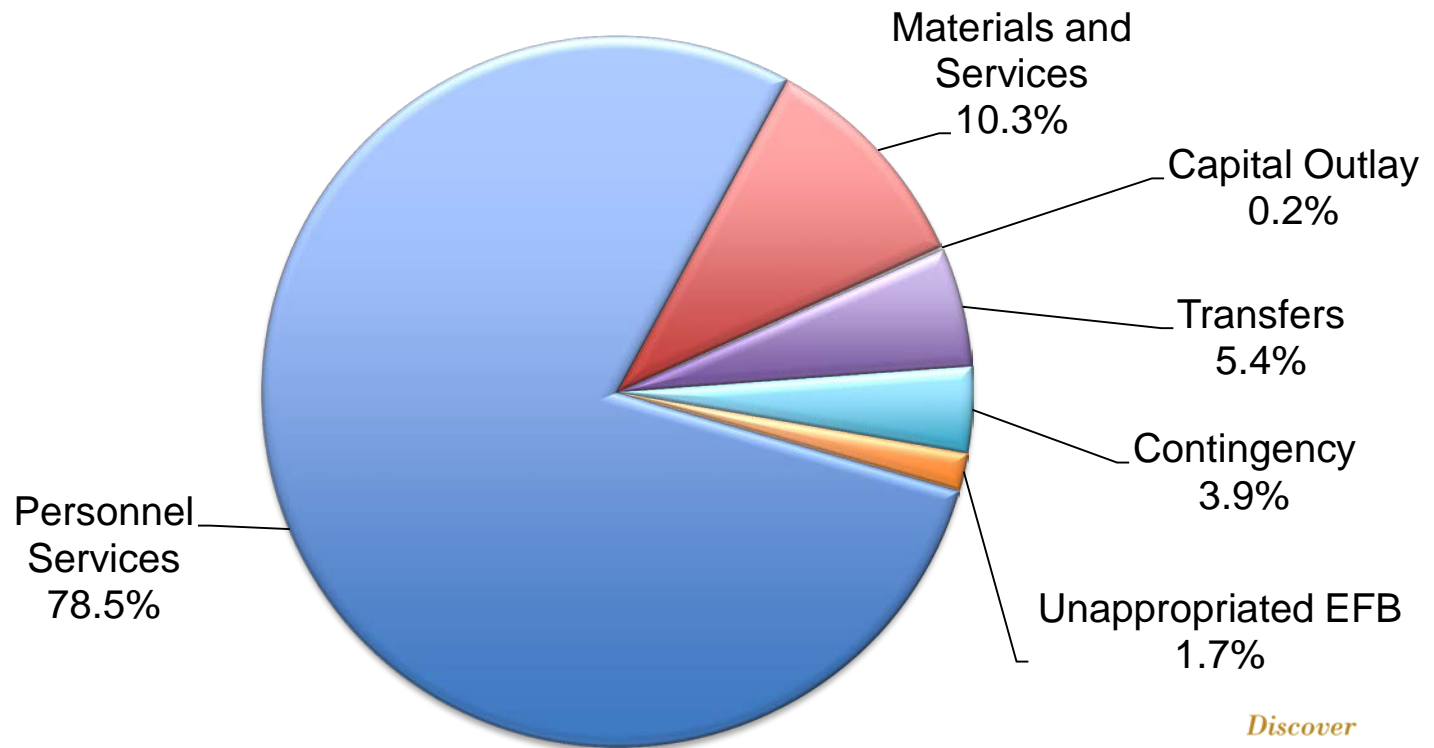
FY 2019-20 General Fund Expenditures

Expenditures	Amount
Personnel Services	\$70,498,622
M & S	\$9,239,508
Capital	\$161,870
Transfers	\$4,800,000
Contingency	\$3,500,000
Unappropriated Ending Fund Balance	\$1,500,000
Total Expenditures	\$89,700,000

General Fund Expenditures 2019-20

Expenditures by Type

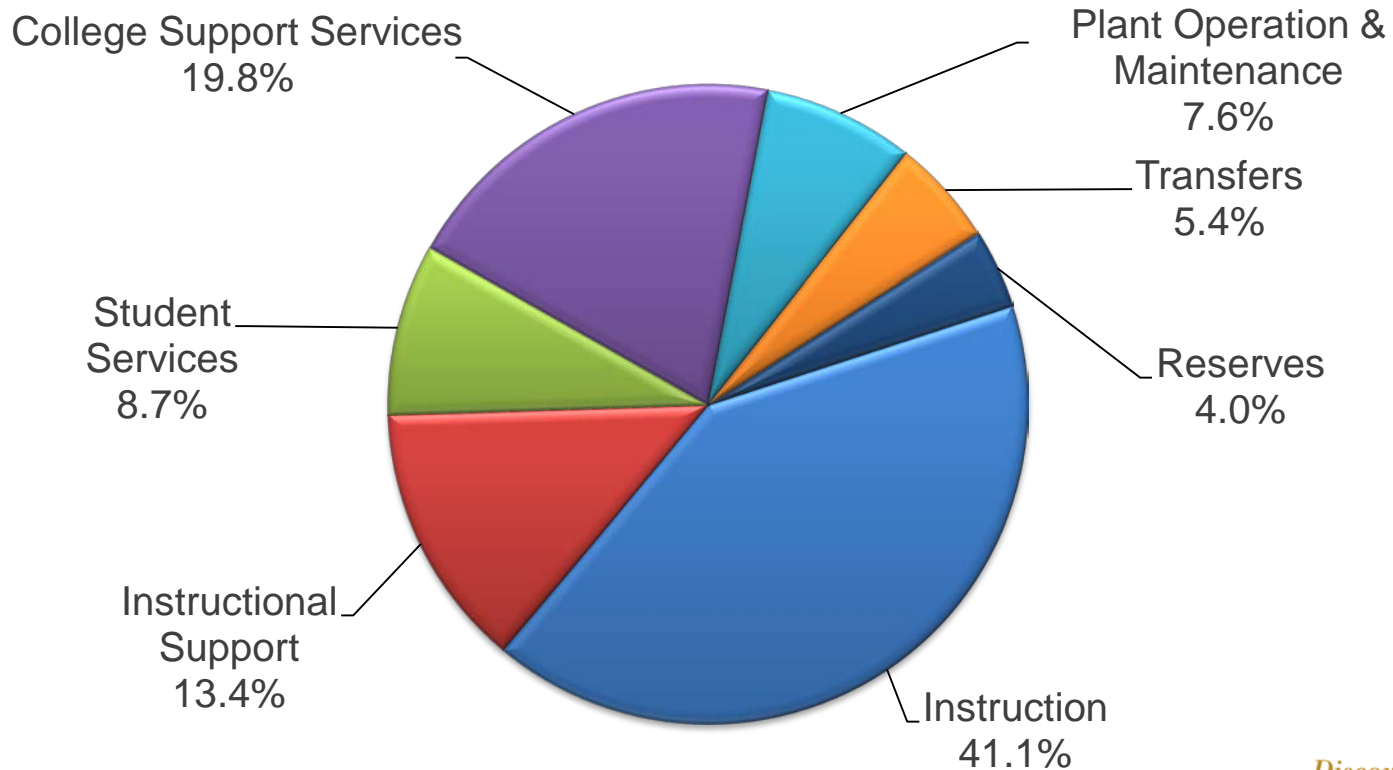
Total:	\$88,200,000
Unappropriated EFB:	<u>\$1,500,000</u>
Total	\$89,700,000



General Fund Expenditures 2019-20

Expenditures by Function

Total:	\$88,200,000
Unappropriated EFB:	<u>\$1,500,000</u>
Total	\$89,700,000



Investments and Reductions

Definitions

Acronym	Name
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
SDLR	Student Development and Learning Resources

President's Office and Governance Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
G&A	Title IX	-1.00	Eliminate vacant Compliance Director position	Exempt	-\$130,073	All
G&A	Foundation	N/A	Reduce Part-time Hourly	PT Hourly	-\$12,430	All
G&A	Institutional Research	N/A	Reduce Part-time and Student Hourly	PT Hourly/ Student	-\$7,933	All
PO/ G&A	Several	N/A	Reduce M&S	M&S	-\$80,300	All
	TOTAL PO & G REDUCTION	-1.00			-\$230,736	

College Support Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
CSSD	Auxiliary Services	-0.25	Move 25% to Auxiliary Enterprise Fund (bookstore)	Exempt	-\$31,442	All
CSSD	Business Services	-0.50	Reduce Accounts Receivable position from 100% to 50%	Classified	-\$40,651	All
CSSD	Business Services	N/A	Reduce Part-time Hourly	PT Hourly	-\$12,430	All
CSSD	Business Services	N/A	Reduce M&S	M&S	-\$20,000	All
CSSD	Capital Projects & Facilities	-0.75	Eliminate vacant Sustainability Coordinator position	Classified	-\$62,163	All

College Support Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
CSSD	Information Technology	-1.00	Eliminate vacant Administrative Coordinator position (retirement)	Exempt	-\$120,400	All
CSSD	Information Technology	-1.00	Eliminate vacant Manager position	Exempt	-\$129,531	All
CSSD	Information Technology	N/A	Reduce M&S	M&S	-\$118,000	All
	TOTAL CSSD REDUCTION	-3.50			-\$534,617	

College Support Services Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
CSSD	Several	1.00	Administrative support	Classified	\$61,389	All
	TOTAL CSSD INVESTMENT	1.00			\$61,389	
	NET CSSD REDUCTIONS & INVESTMENTS	-2.50			-\$473,228	

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
ISS	Instruction and Student Services	-1.00	Reduce Mathematics Department Technician I position	Classified	-\$59,607	Access
ISS	Instruction and Student Services	N/A	Forego 2% M&S increase	M&S	-\$53,020	All
CTE	CTE Administration	-1.00	Eliminate vacant Executive Assistant position (retirement)	Exempt	-\$105,613	All
CTE	Applied Technologies	-1.00	Eliminate vacant Electronics Instructor position	Faculty	-\$86,812	Access
CTE	Applied Technologies	-1.00	Eliminate vacant Instructional Specialist in Machining	Classified	-\$69,377	Student Success
CTE	Apprenticeship	N/A	Reduce adjunct budget	Adjunct	-\$55,000	Access

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
CTE	Business and Tech., ECE and Visual Comm.	-1.00	Eliminate vacant Accounting Instructor position	Faculty	-\$86,812	Access
CTE	Health Sciences	-1.00	Reduce Department Technician II position	Classified	-\$80,365	Access
CTE	Health Sciences	-0.80	Eliminate vacant Nursing Instructor position	Faculty	-\$69,449	Access
GETS	Liberal Arts	-1.00	Reduce Academic Coordinator position	Exempt	-\$104,402	All
GETS	Liberal Arts	-1.00	Eliminate vacant Communication Instructor position	Faculty	-\$86,812	Access
GETS	Science, Math, Engineering & Computer Science	-1.00	Eliminate vacant Life Science Instructor position	Faculty	-\$86,637	Access

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
GETS	Science, Math, Engineering & Computer Science	-1.00	Reduce Academic Coordinator position	Exempt	-\$108,736	All
GETS	Science, Math, Engineering & Computer Science	-1.00	Eliminate vacant Dean position (retirement)	Exempt	-\$163,138	All
GETS	Science, Math, Engineering & Computer Science	-1.00	Eliminate vacant Instructional Technician position	Classified	-\$70,045	Student Success
GETS	Science, Math, Engineering & Computer Science	-1.00	Reduce Department Technician I position	Classified	-\$66,582	Access
READ	Academic Development	-1.00	Eliminate vacant Reading/Study Skills Instructor position	Faculty	-\$86,811	Access

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
READ	Community Education	-0.07	Move 7% of Director to Self-Support	Exempt	-\$7,642	Access
READ	High Schools Partnerships	-0.50	Eliminate vacant Robotics/Electronics Instructor position	Faculty	-\$43,406	All
READ	High Schools Partnerships	-1.00	Eliminate vacant Dual Credit Coordinator position	Exempt	-\$101,040	All
READ	Polk Center	-0.50	Reduce Department Technician II position	Classified	-\$31,778	Access
READ	Yamhill Valley Campus	-0.50	Eliminate vacant Department Technician II position	Classified	-\$35,832	Student Success

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
READ	Yamhill Valley Campus	-1.00	Eliminate vacant Hospitality & Tourism Management Instructor position	Faculty	-\$127,837	Access
READ	Yamhill Valley Campus	-1.00	Eliminate vacant Psychology Instructor position	Faculty	-\$86,812	Access
SDLR	Library and Learning Resources	-1.00	Eliminate vacant Financial Services Technician II position	Classified	-\$61,389	All
SDLR	Library and Learning Resources	-0.50	Eliminate vacant Department Clerk position	Classified	-\$24,971	Student Success
SDLR	Library and Learning Resources	-1.00	Eliminate vacant Department Technician I position in Tutoring	Classified	-\$58,193	Student Success

Instruction and Student Services Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
SDLR	Student Recruitment, Enrollment & Graduation Services	-0.90	Eliminate vacant Student Recruitment Supervisor position	Exempt	-\$90,936	All
	TOTAL ISS REDUCTIONS	-22.77			-\$2,109,054	

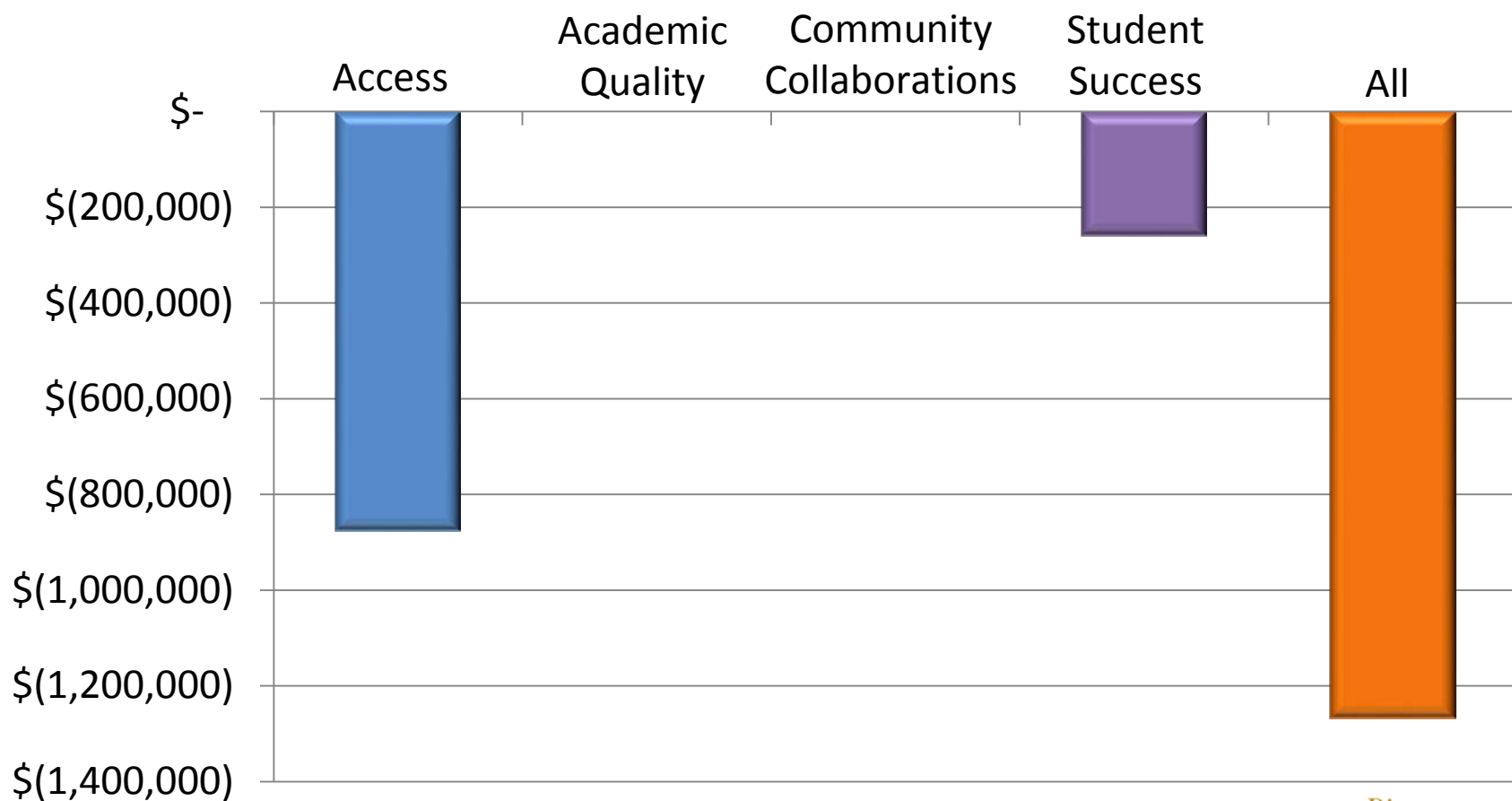
Instruction and Student Services Investments

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
GETS	Education, Languages, and Social Sciences	1.00	Move Department Technician II from Self-Support to General Fund	Classified	\$81,303	Access
GETS	Science, Math, Engineering & Computer Science	1.00	New Dean of Mathematics	Exempt	\$134,551	All
GETS	Science, Math, Engineering & Computer Science	1.00	New Dean of Sciences	Exempt	\$134,551	All
GETS	Science, Math, Engineering & Computer Science	1.00	New Department Technician II in Mathematics	Classified	\$61,389	Access
	TOTAL ISS INVESTMENTS	4.00			\$411,794	

Net Investments and Reductions

Area/ Div.	Department	FTE	Purpose	Category	Amount	Core Theme
	NET ISS REDUCTIONS & INVESTMENTS	-18.77			-\$1,697,260	
	NET COLLEGE – WIDE INVESTMENTS & REDUCTIONS	-22.27			-\$2,401,224	

Net Investments and Reductions by Core Theme ⁴⁴



Medical Assisting and Trial Status Positions From Self-Support to General Fund

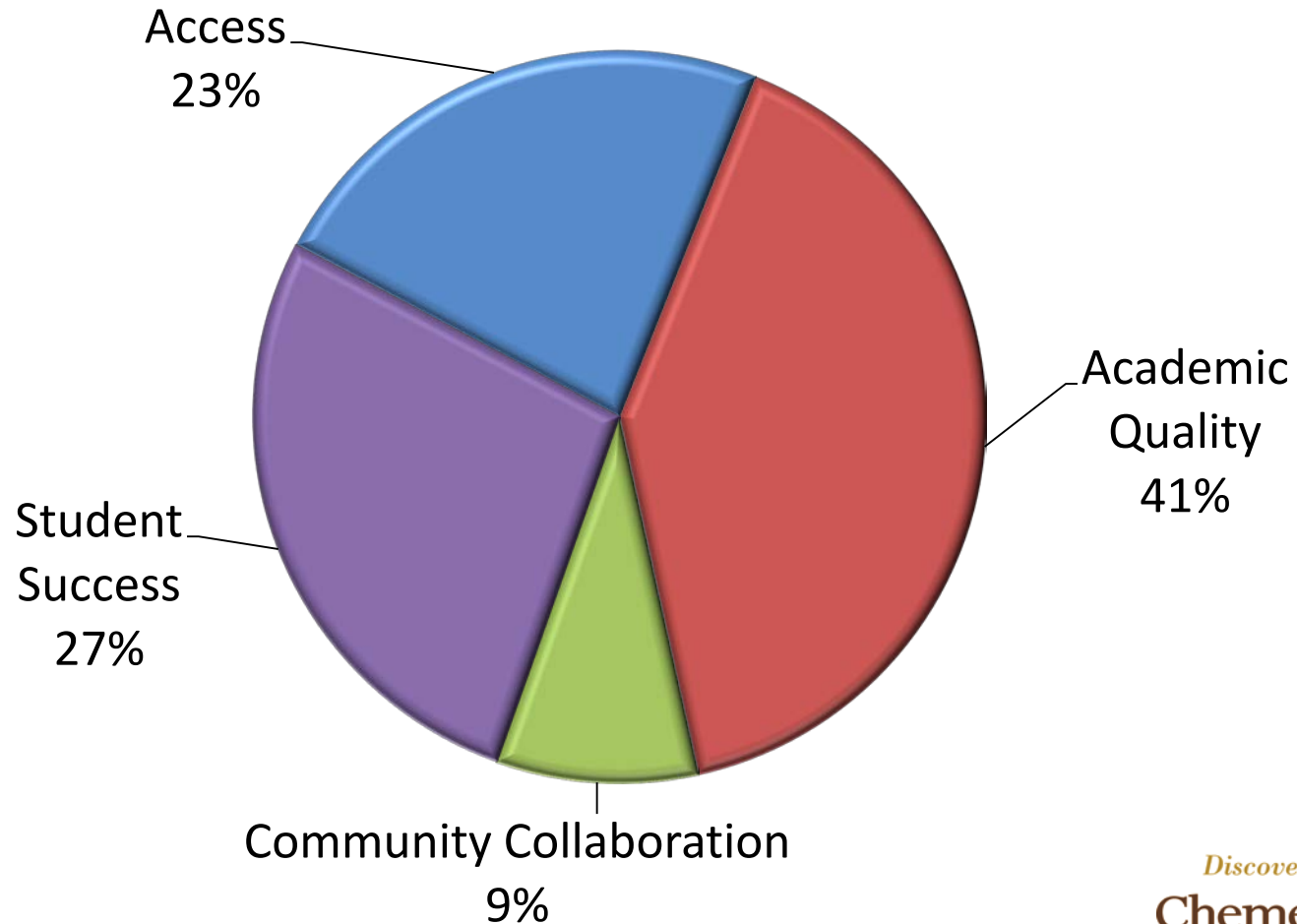
Area/Div.	Department	FTE	Purpose	Category	Amount	Core Theme
READ	Yamhill Valley Campus	1.00	Medical Assisting Instructor	Faculty	\$113,739	Access
Trial Status						
CTE	Health Sciences	1.00	Pharmacy Technician Instructor	Faculty	\$89,699	Access
GETS	Science, Math, Engineering & Computer Science	1.00	Engineering Instructor	Faculty	\$95,841	Access
	Total from Self-Support to the General Fund	3.00			\$299,279	

General Fund FTE Changes

FY2018-19 to FY2019-20

	Adopted FY2018-19	Changes During FY2018-19	Proposed FY2019-20	Total FY2019-20
Classified	249.81	-0.42	-6.75	242.64
Exempt	85.97	1.00	-7.22	79.75
Faculty	213.55	0.00	-5.30	208.25
Total	549.33	0.58	-19.27	530.64

General Fund Budget by Core Themes



Budget Committee Questions on General Fund?

Next Week-Other Funds Presentation

April 17th

4:30 pm