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# 2014-2015 Budget Presentation

Chemeketa Community College  
April 9, 2014

# Budget Publications

## Budget Committee Reference Handbook

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

- Members' roles and responsibilities
- Budget calendar, budget publications descriptions and achievement compact information
- Copies of PowerPoint slides

## 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, and explanations.

## Adopted Budget

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

# Budget Committee Duties

- 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 and rate of tax
- Any budget committee action must have the approval of a majority of its members
- Review the Achievement Compact (SB 1581 – 2012)

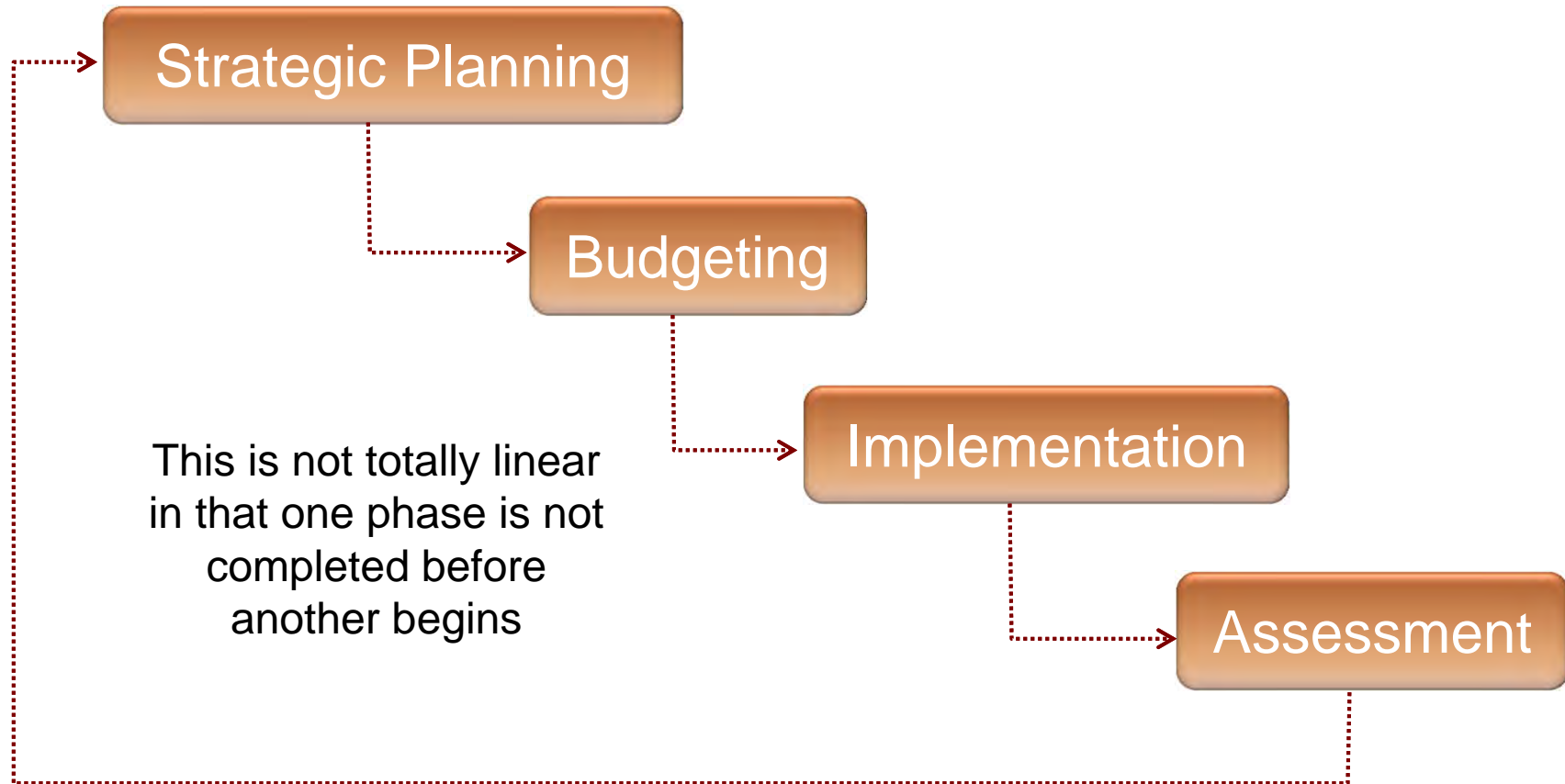
# President's Budget Message

Cheryl Roberts

# Budget Process

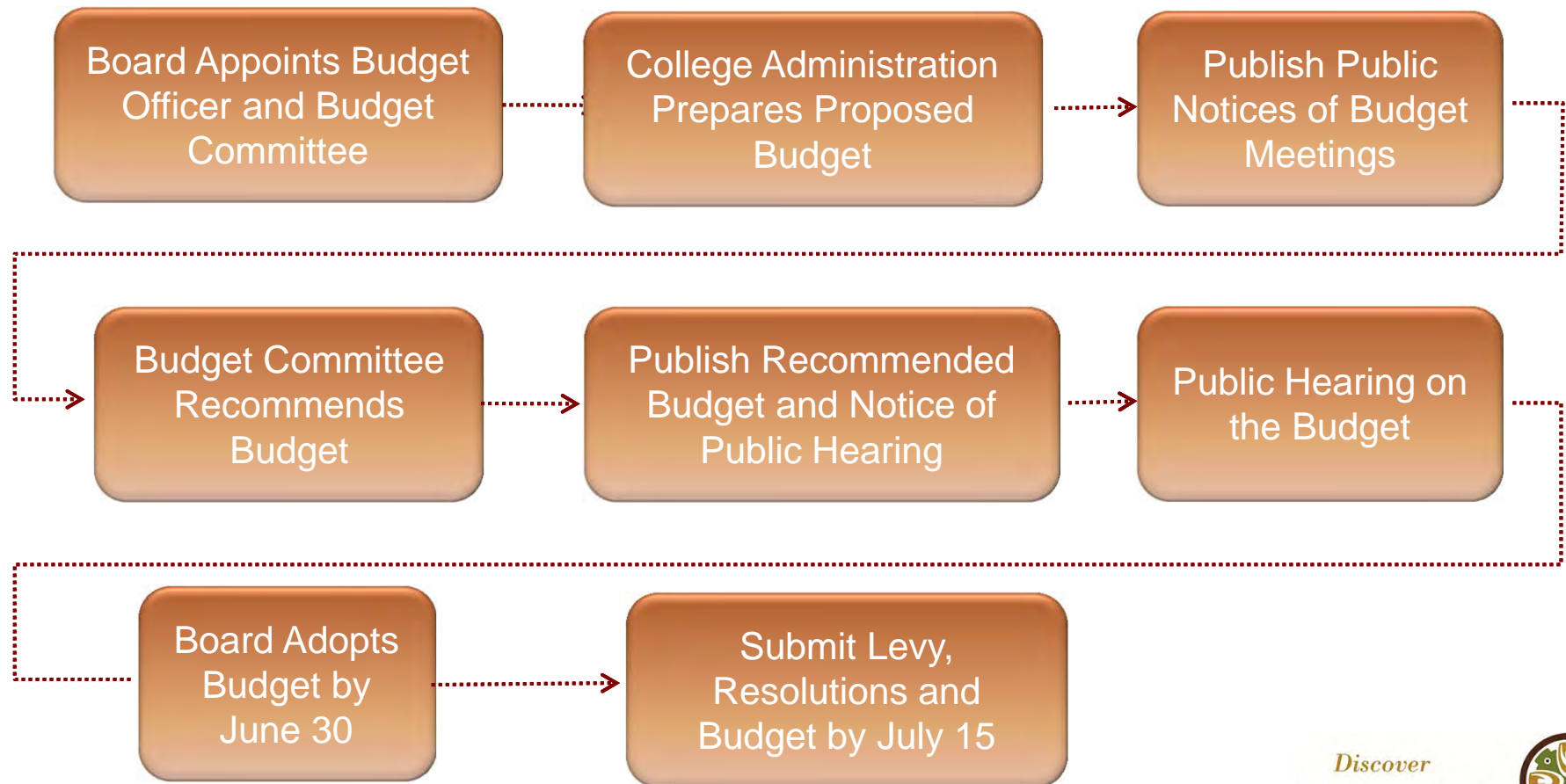
Julie Huckestein

# Process Flow

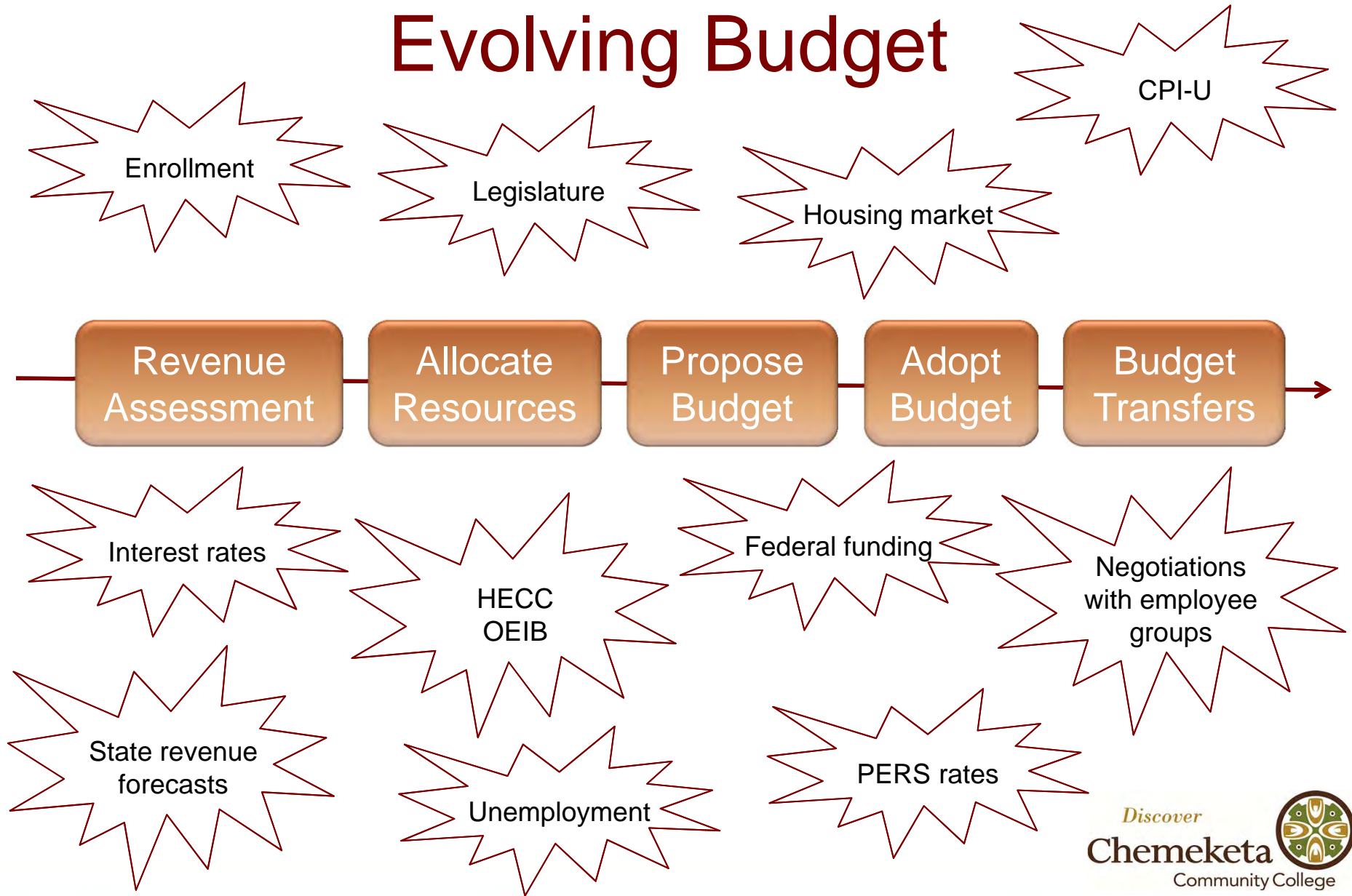


# Budget Process Required by State Law

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# Evolving Budget





# Budget Flowchart

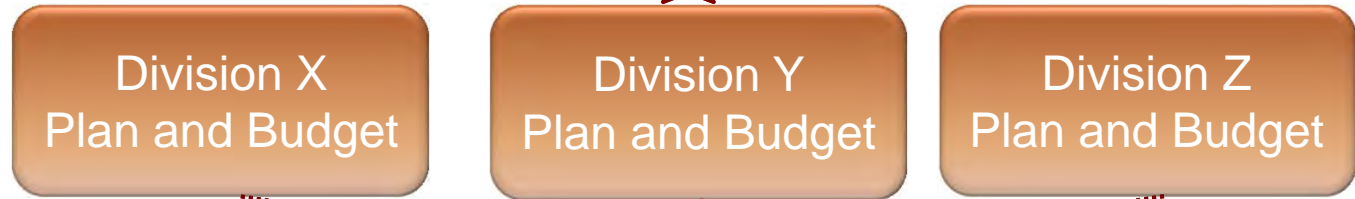
Sep-Oct - Unit Level



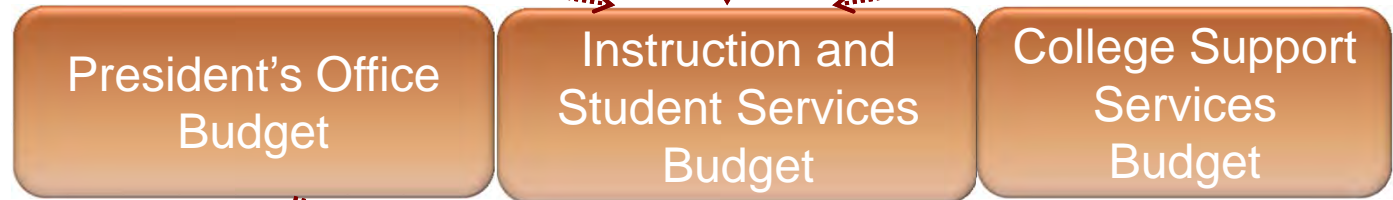
Oct-Nov - Department



Nov-Dec - Division



Dec-Jan - Area



# Budget Flowchart-*continued*

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Feb – Executive Team

Propose College  
Plan and Budget

Apr – Budget Committee

Recommend &  
Approve Budget

Jun – College Board of Education

Adopt College  
Budget

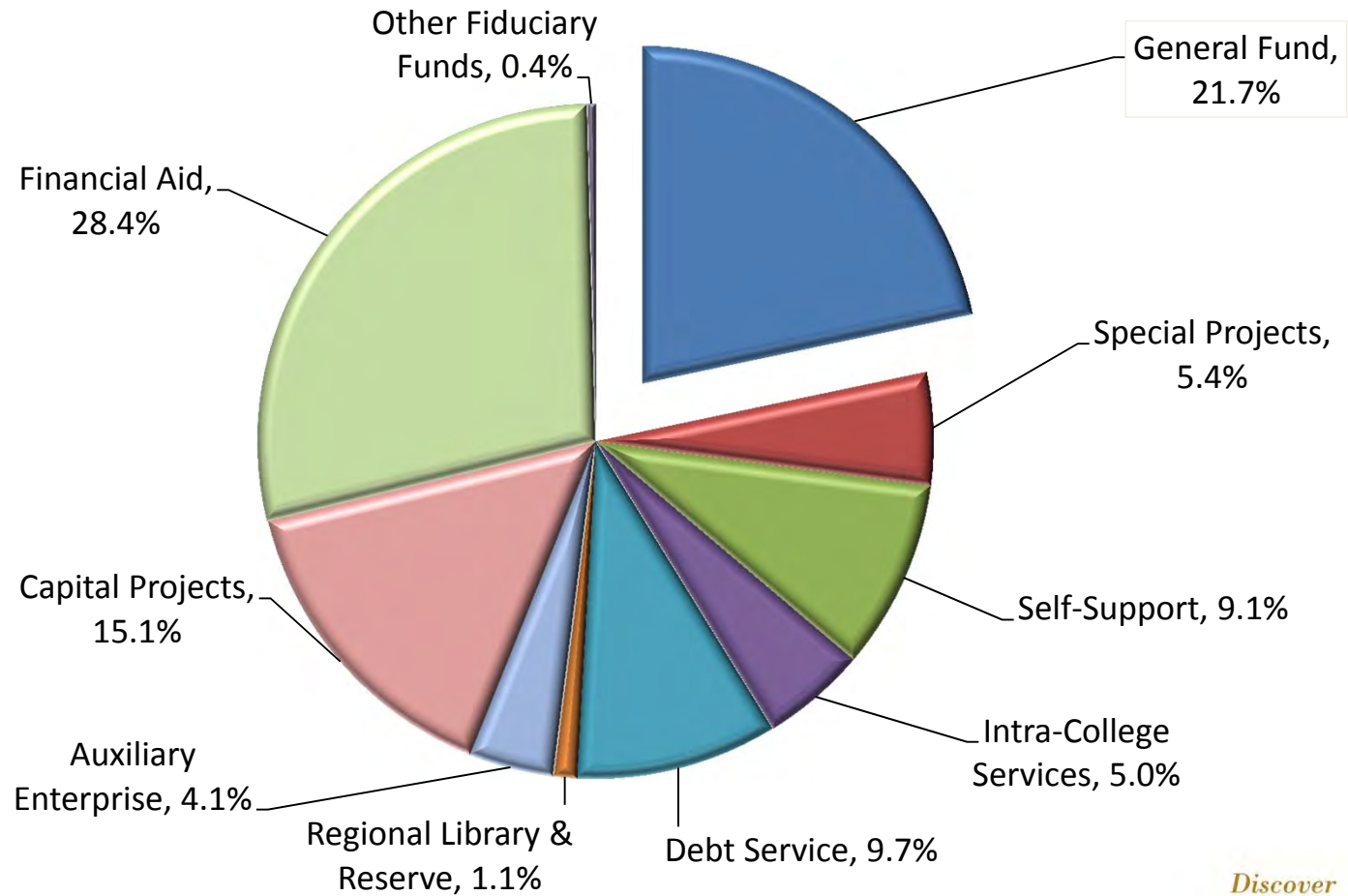
# Budget Activity Highlights

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Begin budget process	Nov 2013
Acceptance of 2012-13 audit	Dec 2013
Budget updates to staff	Jan, Mar & Apr 2014
Develop budget principles: Prioritize investments Analyze implications of proposed changes	Jan 2014 Feb 2014
Tuition and fees set by the Board	Feb 2014
Budget proposal finalized by Executive Team	Feb 2014
Presentation of budget	Apr 2014
Public comment on the budget	Apr 2014
Public hearing	May 2014
Board adoption	Jun 2014

# Summary of All Funds

Total: \$339,496,286



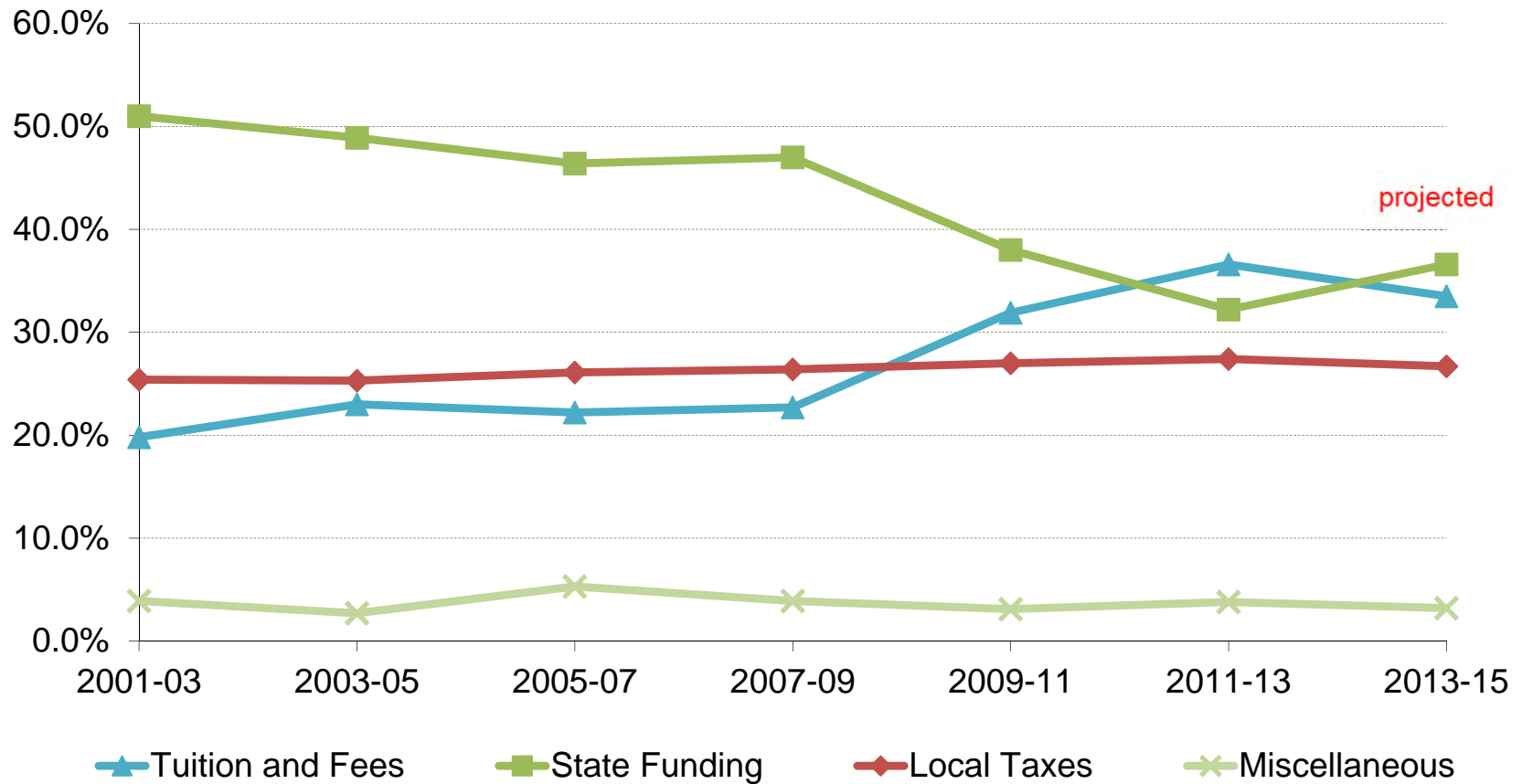
# General Fund

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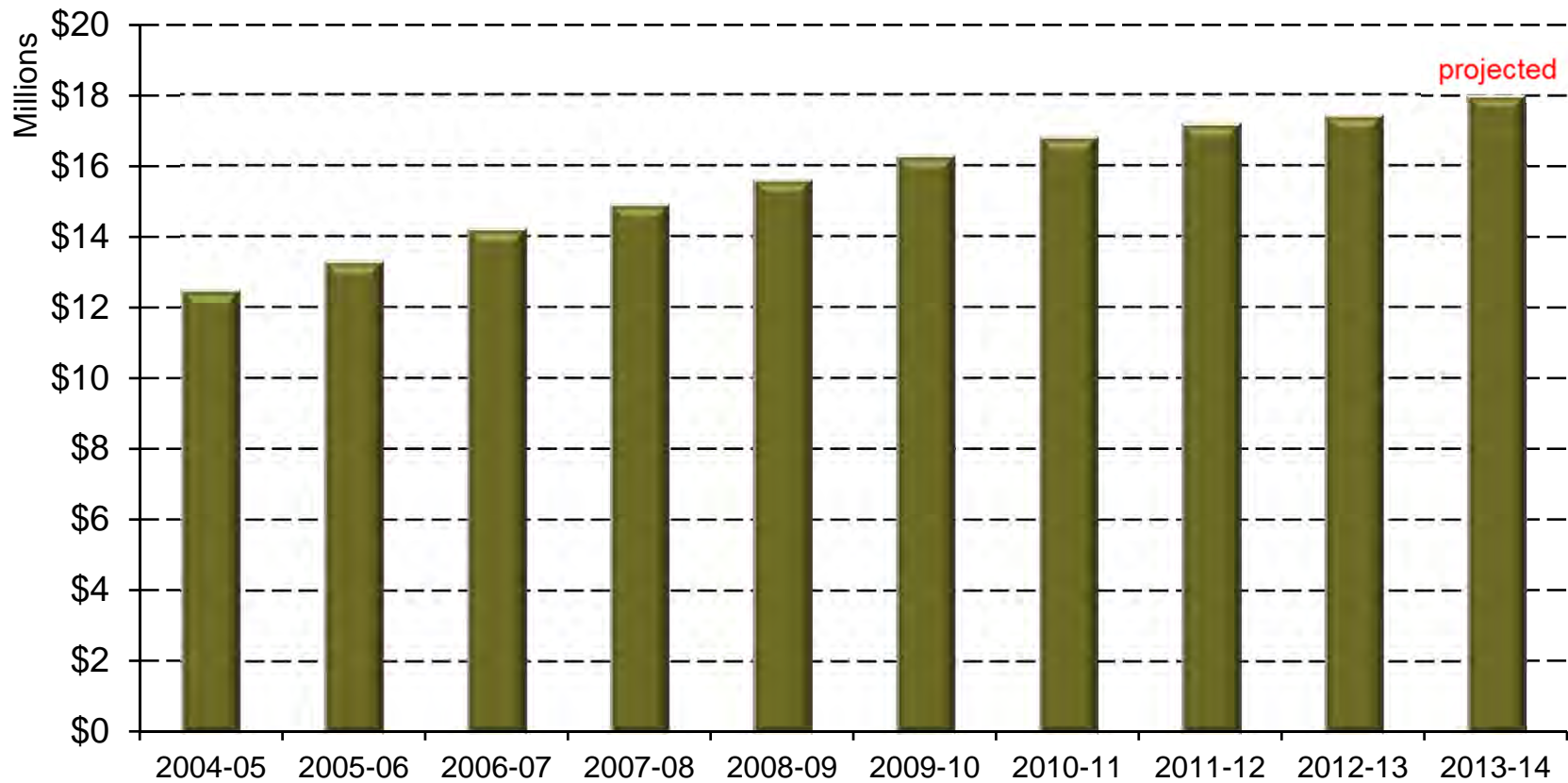
# History of Funding Sources

Julie Huckestein

# Sources of Revenue

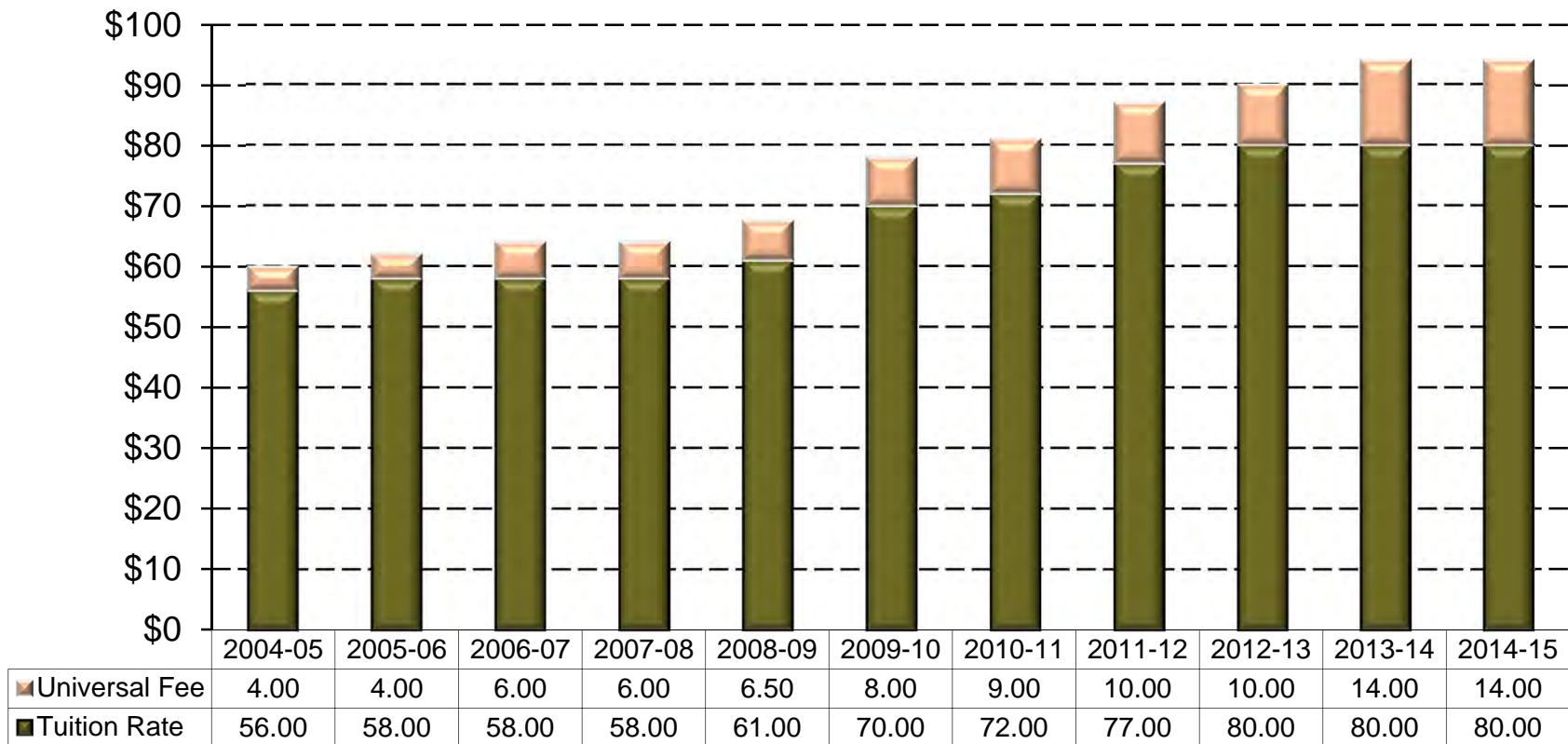


# Property Taxes



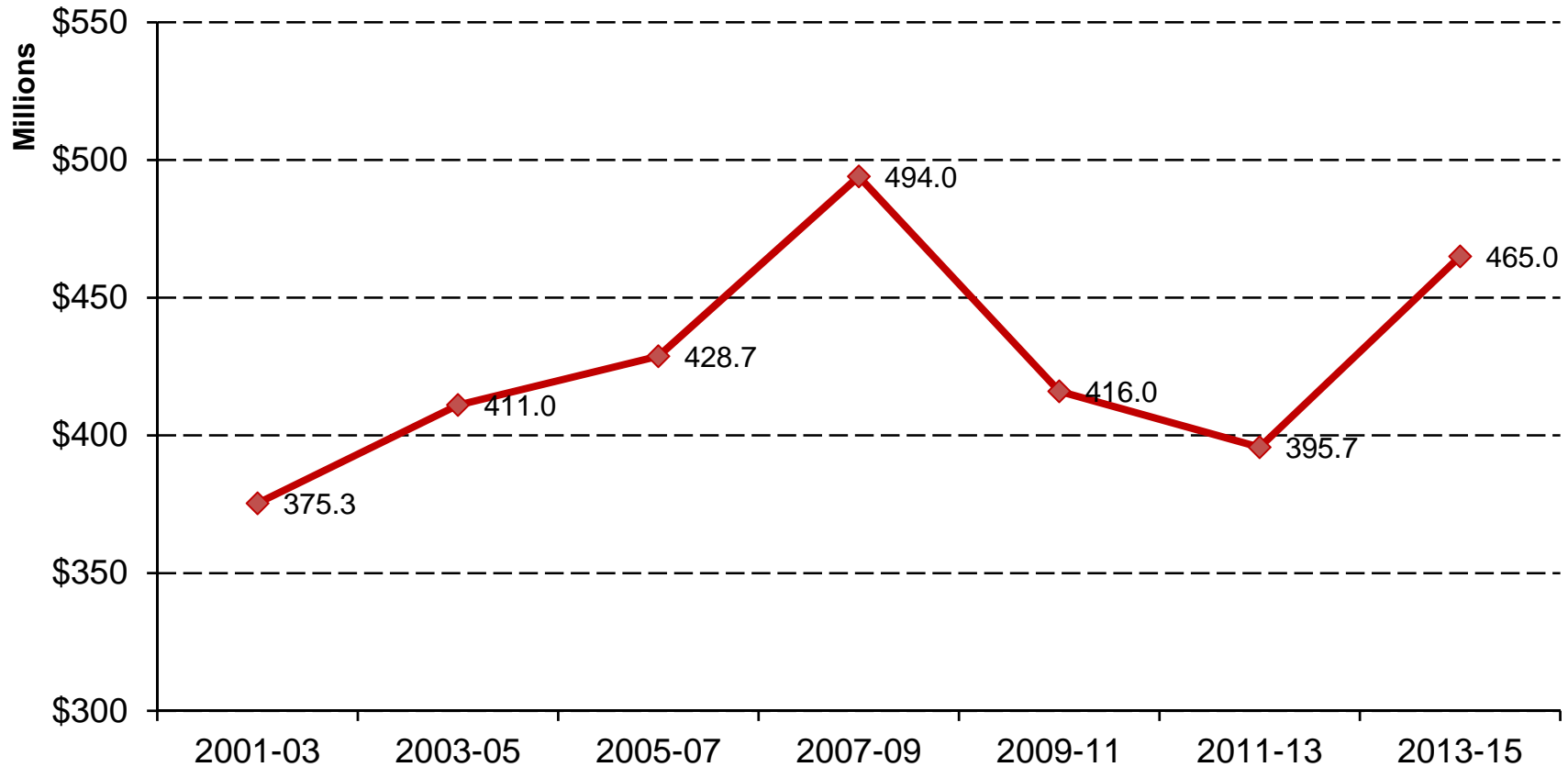


# Tuition Rate plus per Credit Fees

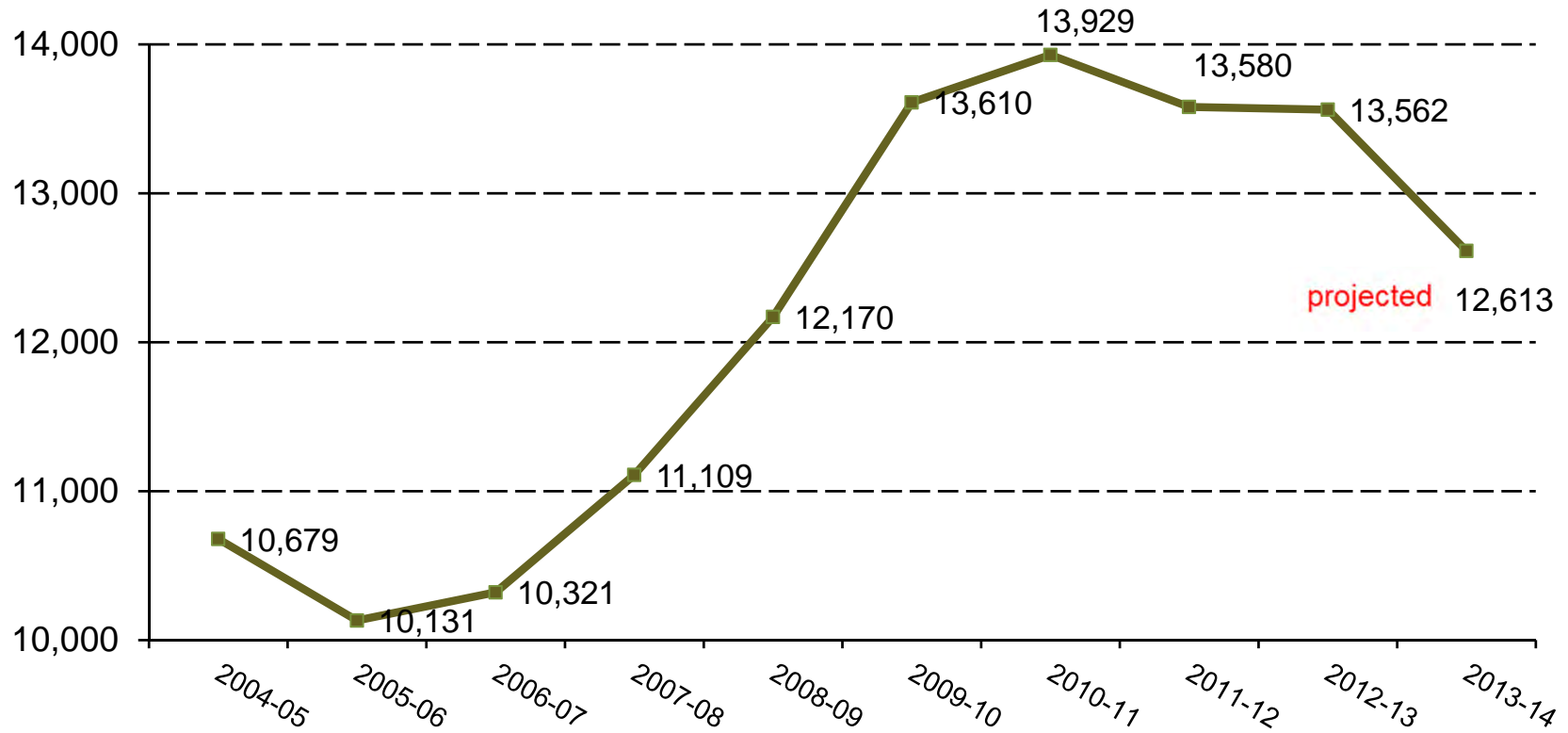


# State Allocation to Community Colleges

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# Chemeketa Student FTE



# Funding Based on FTE

Funding Formula 59.0%

Driven by FTE

Amount available set by legislature and constitution  
(includes state support and property taxes)

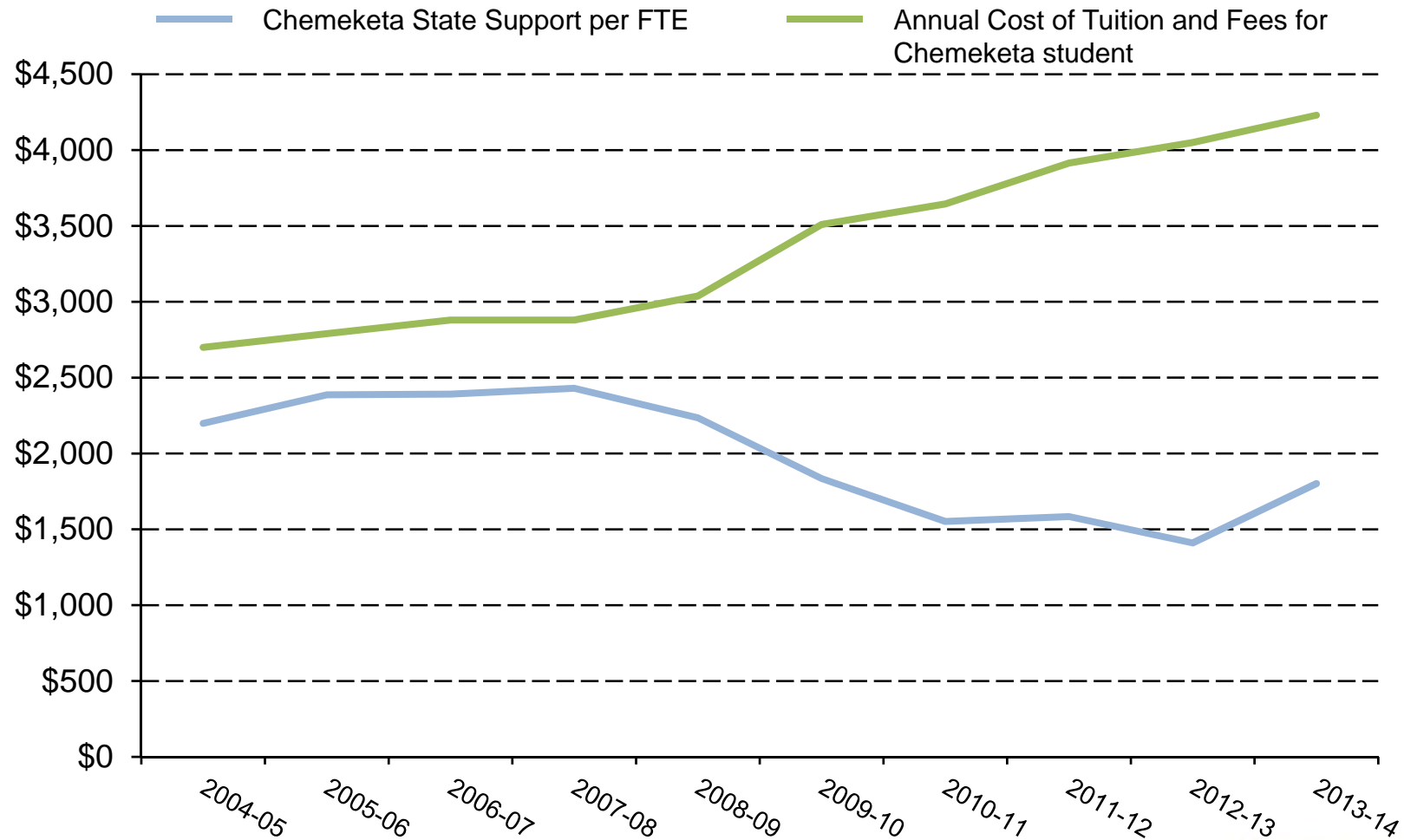
Tuition and Fees 28.9%

Driven by FTE

X

Rate set by Chemeketa Board

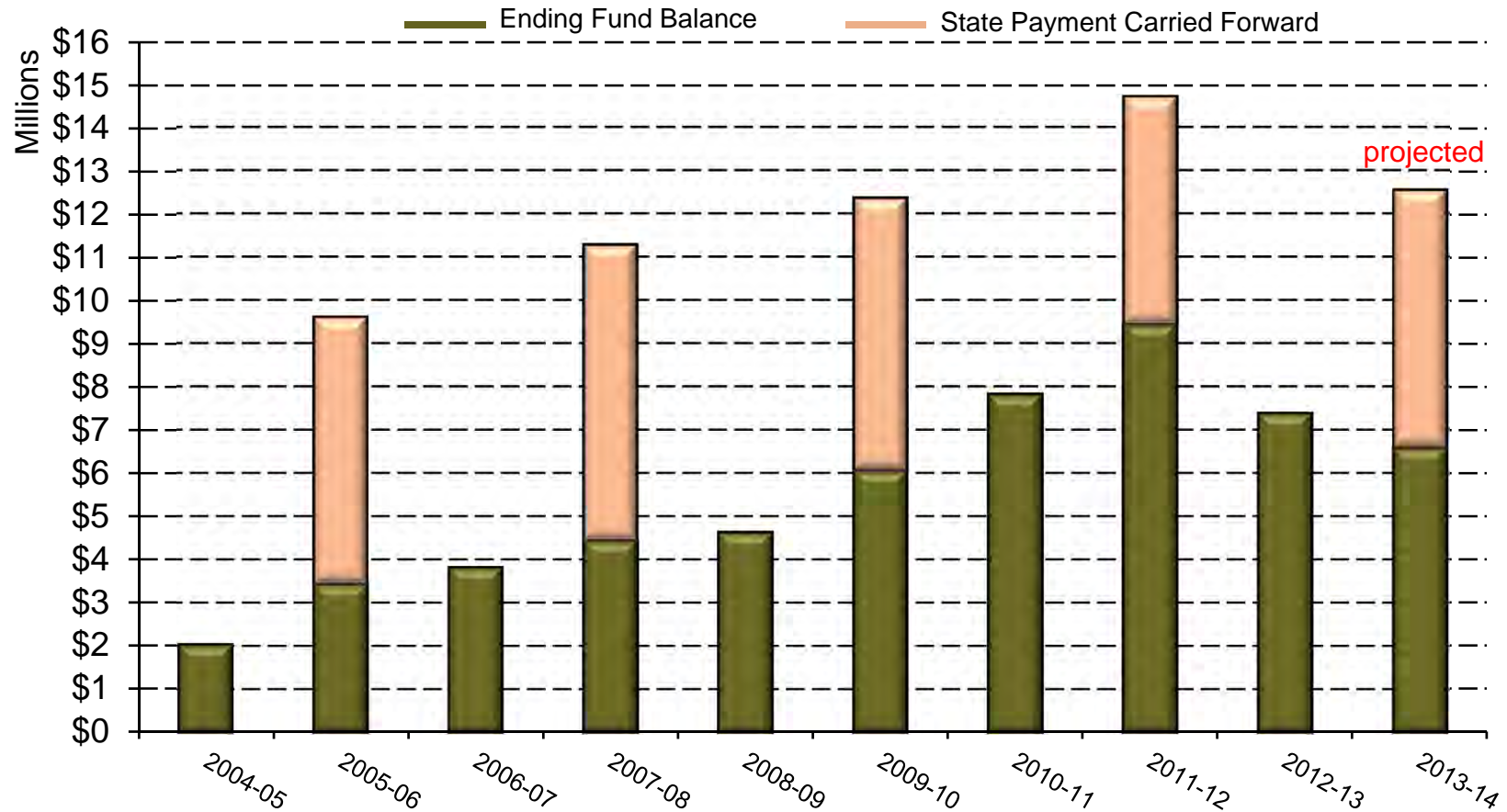
# State Support and Tuition and Fees Per FTE



# Ending Fund Balance

## Audited

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# Budget Development FY 2014-15

Julie Huckestein

# Budget Principles 2014-15

- Ensure the college's core themes/promises are fulfilled
  - **College Prep:** College preparation, workforce readiness, lifelong learning
  - **Transfer Studies:** Transition from high school to college and university study
  - **Workforce Education:** Community support through excellence in technical training, workforce development and business support
- Ensure that investment and reduction decisions consider the impact on the strategic goals of the college:
  - Student success
  - Sustainability
  - Quality



# Budget Principles 2014-15

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*continued*

- Invest in initiatives, strategies, programs and operations that will positively impact progress on the college's Achievement Compact targets for completion and student success.

# Budget Principles 2014-15

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*continued*

- Maintain the following:
  - Enrollment, progression and completion targets
  - Staffing and facilities at sufficient levels to protect the college's infrastructure and ensure compliance with regulations and laws
  - Sufficient fund balance to –
    - Protect against unanticipated resource declines or cost increases that could jeopardize the future of Chemeketa
    - Provide the flexibility to take advantage of opportunities

# Budget Principles 2014-15

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*continued*

- Seek cost sharing and revenue producing opportunities that support our core themes/promises, such as grants, partnerships, self-support ventures and foundation assistance that may augment operations.

# Budget Assumptions and Decisions

## Resources:

- State funding is in the second year of the biennium at \$465 million. (The FY2013-14 proposed budget was built assuming state funding was \$410 million, then increased to \$428 million and then to \$450 million with the difference put into contingency.)
- Property taxes-growth rate held at 1%. Rate of growth held back by some properties' assessed values exceeding their market values.
- Tuition and fee rates kept the same but expect a drop in tuition and fee revenues due to enrollment losses.
- Miscellaneous revenue increased by \$350,000
- No change to prior taxes or transfer in from self-support.
- Anticipate that approximately \$430,000 of the budgeted carryover will be used in FY2013-14.

# Budget Assumptions and Decisions<sup>29</sup>

*continued*

## **Expenditures:**

- Step increases for all eligible classified and exempt employees.
- The projected cost of implementing a new contract with faculty employees.
- A 2.5% increase for medical, dental and vision insurances (faculty subject to negotiations).
- All other fringe benefit rates will remain the same.
- No increase to adjunct dollars.
- A 2% increase to hourly and student dollars.
- A 2% increase to materials and services and capital amounts.
- Increased transfers to fund additional Chemeketa Scholars and electronic classrooms.
- Reduced contingency and unappropriated EFB as planned based on current year savings.

# Budget Changes-Resources

<b>RESOURCES:</b>	
FY2013-14 Adopted Budget	\$74,600,000
Rescind \$2 tuition increase FY2013-14	-\$500,000
Working budget	\$74,100,000
State revenue from \$428 million to \$450 million	+\$1,680,000
State revenue up to \$465 million	+\$1,500,000
Less tuition and fees due to enrollment losses in FY13-14 and FY14-15	-\$4,000,000
Scholars tuition	+\$300,000
Current local taxes	+\$170,000
Miscellaneous revenue	+\$350,000
Budgeted carryover used during FY13-14	-\$430,000
Total	-\$430,000
FY 2014-15 Proposed Budget	\$73,670,000

# FY2014-15 General Fund Resources<sup>31</sup>

<b>Source</b>	<b>Amount</b>
State Funding	\$25,690,000
Tuition	\$19,140,000
Fees	\$2,120,000
Current Local Taxes	\$17,020,000
Prior Local Taxes	\$750,000
Miscellaneous	\$2,100,000
Transfer in from Self-Support	\$250,000
Beginning Fund Balance	\$6,600,000
<b>Total Resources</b>	<b>\$73,670,000</b>

# Budget Changes-Expenditures

<b>EXPENDITURES:</b>	
FY 2013-14 Adopted Budget	\$74,600,000
Instruction and Student Services Investments	+\$245,306
College Support Services Investments	+\$167,715
College Support Services Reductions	-\$111,652
Estimated Cost of Increases to Employee Salaries and Benefits	+\$1,350,000
M&S and Capital increases	+\$212,197
Transfers-scholars & electronic classrooms	+\$442,000
Contingency	-\$1,305,000
Unappropriated Ending Fund Balance	-\$1,250,000
Attrition	-\$680,566
Total	-\$930,000
FY 2014-15 Proposed Budget	\$73,670,000



# FY 2014-15 General Fund Expenditures

<b>Expenditures</b>	<b>Amount</b>
Personnel Services	\$57,597,851
M & S	\$8,236,636
Capital	\$90,013
Transfers	\$4,595,500
Contingency	\$2,000,000
Unappropriated Ending Fund Balance	\$1,150,000
<b>Total Resources</b>	<b>\$73,670,000</b>

# Reductions and Investments

Julie Huckestein

# Reductions-CSSD

Area/ Div.	Department	FTE	Purpose	Category	Amount
CSSD	Business Services	-1.00	Financial Services Technician	Classified	-\$55,258
CSSD	Budget & Finance	N/A	Part-time hourly	Hourly	-\$21,805
CSSD	Lean	N/A	Part-time hourly	Hourly	-\$9,358
CSSD	VP's Office	N/A	Part-time hourly	Hourly	-\$8,731
CSSD	VP's Office	N/A	M&S to fund other budgets	M&S	-\$16,500
TOTAL		-1.00			-\$111,652

# Core Themes/Promises

- **College Prep:** College preparation, workforce readiness, lifelong learning
- **Transfer Studies:** Transition from high school to college and university study
- **Workforce Education:** Community support through excellence in technical training, workforce development and business support

# Investments-CSSD

## College Prep, Transfer Studies, Workforce Education

Area/ Div.	Department	FTE	Purpose	Category	Amount
CSSD	VP's Office	0.50	Department Technician Add 50% position	Classified	\$27,467
CSSD	Business Services	0.50	Financial Services Technician I Increase from 50% to 100%	Classified	\$25,994
CSSD	Business Services	0.50	Financial Services Technician II Shift 50% from SS to GF	Classified	\$35,490
CSSD	Facilities & Operations	N/A	M&S-sustainability	M&S	\$6,000
CSSD	Facilities & Operations	N/A	M&S-Emergency management	M&S	\$3,000
CSSD	Legal Resources	N/A	Part-time hourly for policy research	Hourly	\$6,201
CSSD	Public Safety	N/A	M&S-supplies	M&S	\$5,000
CSSD	VP's Office	N/A	M&S-Lean office	M&S	\$2,500

# Investments-CSSD, *continued*

## College Prep, Transfer Studies, Workforce Education

Area/ Div.	Department	FTE	Purpose	Category	Amount
CSSD	Business Services	0.25	Director, Business Services Shift 25% from SS to GF	Exempt	\$36,708
CSSD	Facilities & Operations	0.25	Sustainability Coordinator Increase from 50% to 75%	Classified	\$19,355
TOTAL CSSD INVESTMENTS		2.00			\$167,715
NET REDUCTIONS AND INVESTMENTS		1.00			\$56,063

# Investments-ISS

Area /Div.	Department	FTE	Purpose	Category	Amount	Core Themes/ Promises
ISS	Campus President-Yamhill Valley/Chief Academic Officer	N/A	HACU membership	M&S	\$10,000	All three
AA	Academic Advancement Administration	1.00	Dual Credit-Advising Specialist	Classified	\$62,131	Transfer Studies
AA	Academic Advancement Administration	N/A	Dual Credit-HS Teacher Training	Adjunct	\$20,000	Transfer Studies
AA	Academic Advancement Administration	N/A	Dual Credit-Cross Grading	Adjunct	\$30,000	Transfer Studies

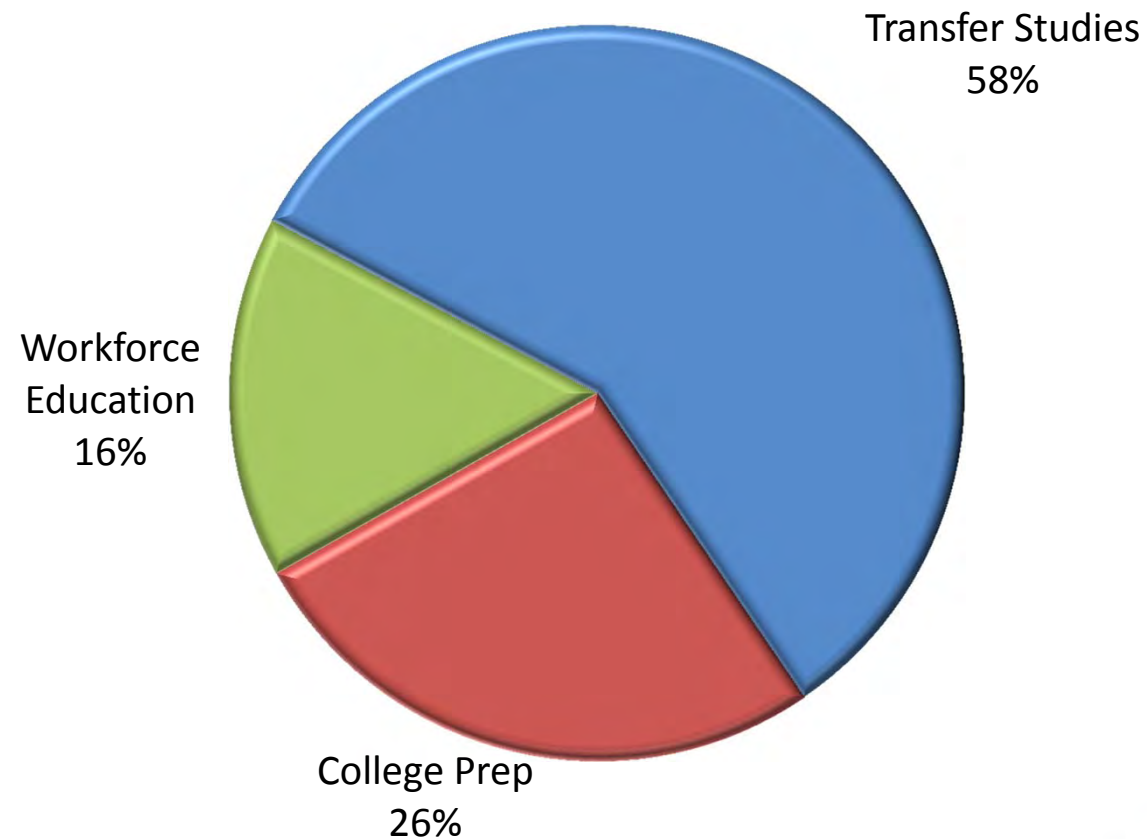
# Investments-ISS

*continued*

Area /Div.	Department	FTE	Purpose	Category	Amount	Core Themes/ Promises
AA	Academic Advancement Administration	N/A	Dual Credit-Meeting Expenses	M&S	\$10,000	Transfer Studies
AA	Academic Transitions	1.00	Developmental Writing	Faculty	\$73,424	College Prep
AA	Teaching and Learning	0.50	Proficiency-based Assessment	Faculty	\$39,751	Transfer Studies
TOTAL ISS INVESTMENTS		2.50			\$245,306	



# Total Investments by Core Themes/Promises



# General Fund Summary

Julie Huckestein

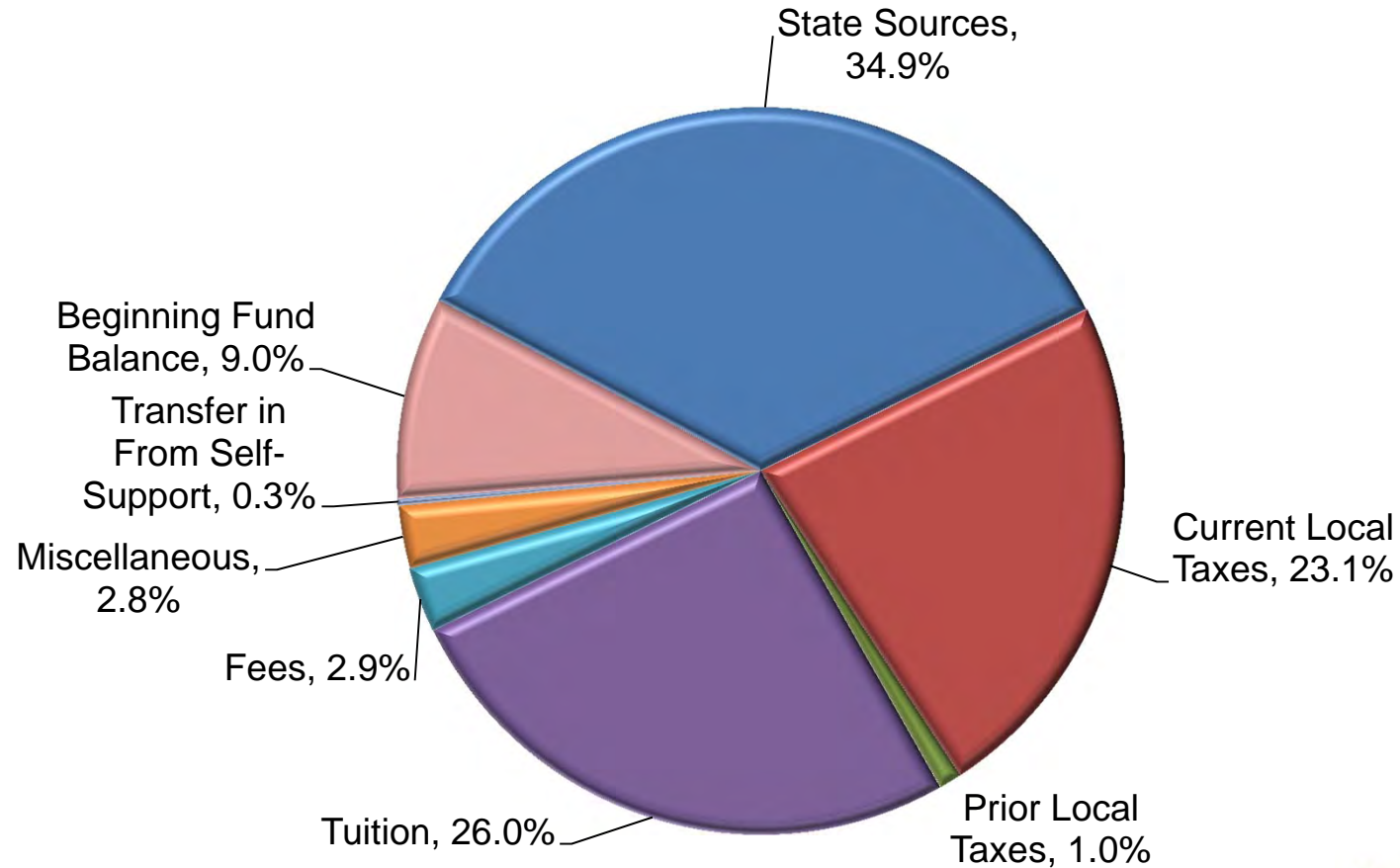
# FY2014-15 General Fund Resources<sup>43</sup>

<b>Source</b>	<b>Amount</b>
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# General Fund Resources 2014-15

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Total: \$73,670,000

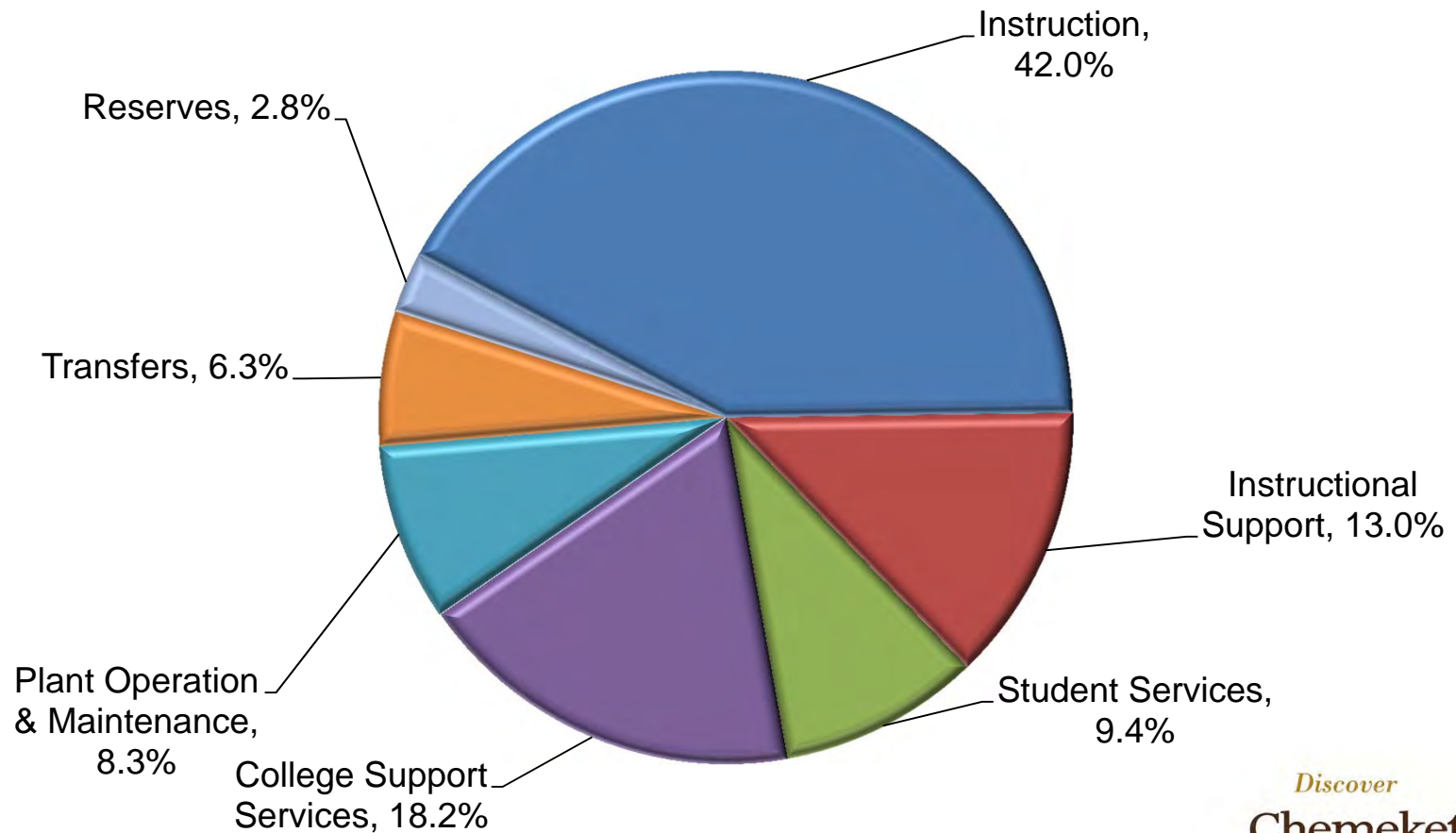


# FY 2014-15 General Fund Expenditures

<b>Expenditures</b>	<b>Amount</b>
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M & S	\$8,236,636
Capital	\$90,013
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Unappropriated Ending Fund Balance	\$1,150,000
<b>Total Resources</b>	<b>\$73,670,000</b>

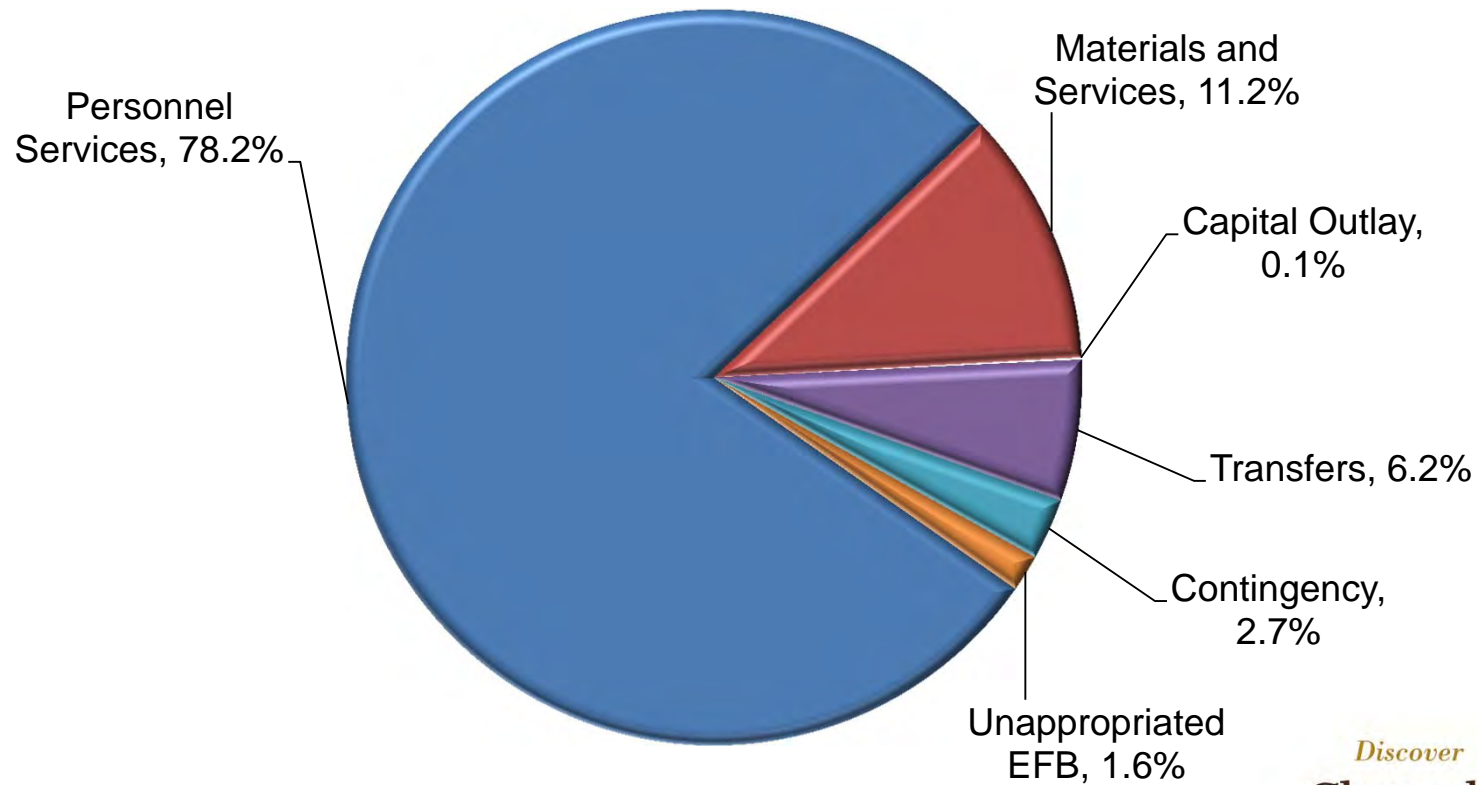
# General Fund Expenditures 2014-15 <sup>46</sup>

Total: \$72,520,000  
Unappropriated EFB: \$1,150,000



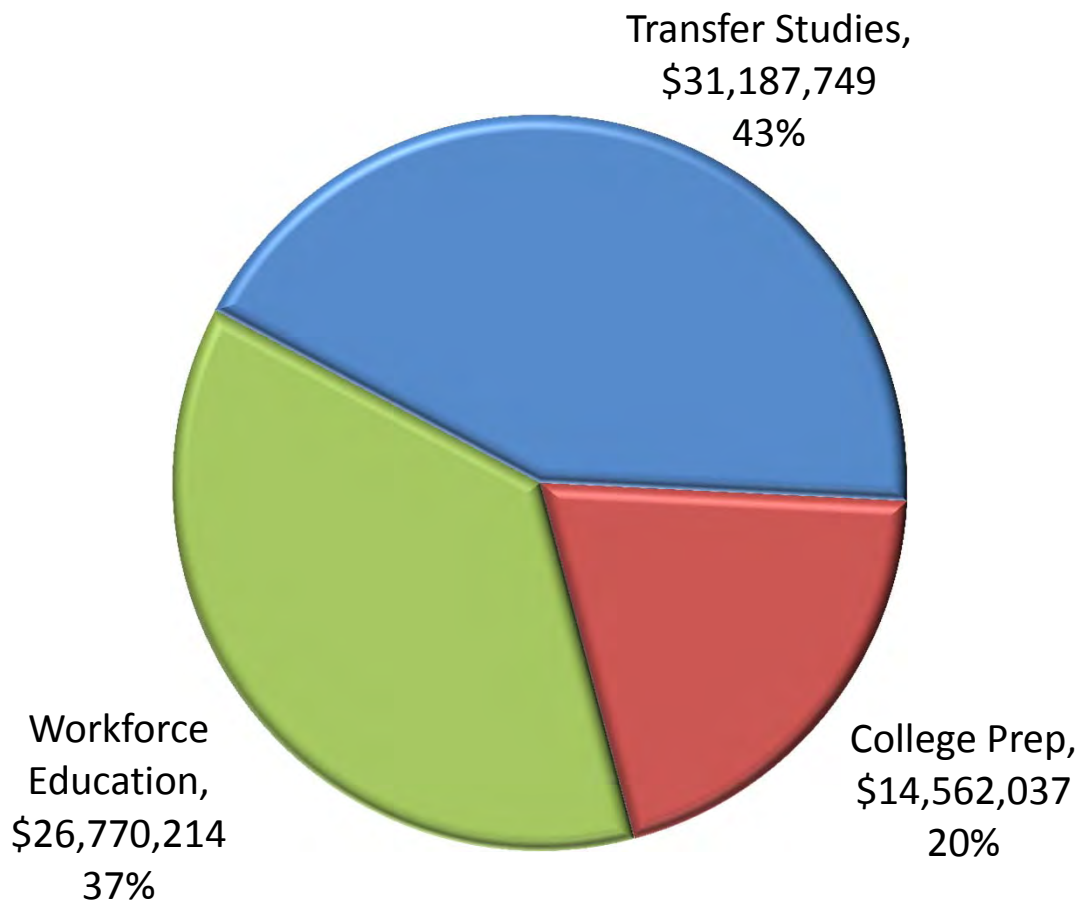
# General Fund Expenditures 2014-15 <sup>47</sup>

Total: \$72,520,000  
Unappropriated EFB: \$1,150,000



# General Fund Budget by Core Themes/Promises

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# GF FTE Changes

## FY2013-14 to FY2014-15

	<b>Adopted FY2013-14</b>	<b>*Changes FY2013-14</b>	<b>Proposed FY2014-15</b>	<b>Total FY2014-15</b>
Classified	244.13	-0.82	2.25	245.56
Exempt	79.02	0.00	0.25	79.27
Faculty	198.80	0.00	1.50	200.30
<b>Total</b>	<b>521.95</b>	<b>-0.82</b>	<b>4.00</b>	<b>525.13</b>

26 people announced their retirement, 20 in the General Fund.  
All General Fund positions are scheduled to be refilled.

# Achievement Compact

Cheryl Roberts

# 40/40/20

## Education Achievement Compact

### Oregon Education Investment Board

- Use of public investment to increase the educational attainment of Oregonians
- Achievement is based on completion, progression, connection, and public investment
- Board of Education will enter into an annual Achievement Compact to receive state funding
- More detail at next meeting

# Community College Achievement Compact <sup>52</sup> 2013-14

Outcome Measures	2011-12 Actual		2012-13 Projected		2013-14 Target	
<b>Are students completing their courses of study and earning certificates and degrees?</b>						
<i>Number of students completing:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Adult HS diplomas/GEDs	945	N/A	850	N/A	838	N/A
Certificates/Oregon Transfer Modules	362	197	412	224	425	231
Associate degrees	1,285	682	1,350	717	1,380	732
Transfers to four-year institutions	3,533	1,081	3,456	1057	3,389	1037
Programs of study (under development)						
<b>Are students making progress at the college?</b>						
<i>Number ( &amp;/or % where indicated) of students:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Enrolled Dev. Ed. Writing who complete (%)	70.7%	70.5%	74.0%	72.0%	75.0%	73.0%
Enrolled in Dev. Ed. Math who complete (%)	57.8%	55.9%	62.0%	59.0%	65.0%	61.0%
Who earn 15/30 college credits in the year (#)	8,505/ 3,847	5,411/ 2,538	8,786/ 4,043	5,590/ 2,667	8,969/ 4,089	5,707/ 2,697
Who pass a national licensure exam (#/%)	212/95.1%	N/A	214/96.0%	N/A	216/97.0%	N/A
<b>Are students making connections to and from the college?</b>						
<i>Number of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Are dual enrolled in Oregon high schools	2,497	772	3,189	985	3,211	992
Are dual enrolled in OUS	700	216	650	231	672	239
Who transfer to OUS	2,526	825	2,532	827	2,622	856
Employment (under development)						
<b>Local Priorities (Optional for each district)</b>						
<i>Number and/or percentage of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
# of Chemeketa Scholars Enrolled	498	207	513	213	528	219
# of Asian Americans Enrolled	441	98	454	101	467	104
<b>What is the level of public investment in the district?</b>						
	2011-12 Actual		2012-13 Projected		2013-14 Target	
State funds	\$20,976,705		\$18,762,135		* \$23,557,706	
Local Property tax revenue	\$17,561,543		\$17,759,923		*\$17,960,545	
Total state and local operating funds	\$38,538,248		\$36,522,058		\$41,518,251	

\*Based on CCWD spreadsheet using the \$450 million approved by the Oregon Legislature's Joint Budget committee.

# Community College Achievement Compact 53

## 2014-15

Outcome Measures	2012-13 Actual		2013-14 Projected		2014-15 Target	
<b>Are students completing their courses of study and earning certificates and degrees?</b>						
<i>Number of students completing:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Adult HS diplomas/GEDs	1401	N/A	1044	N/A	1144	N/A
Certificates/Oregon Transfer Modules	791	413	799	417	820	428
Associate degrees	1319	704	1325	707	1350	720
Transfers to four-year institutions	3661	1375	3521	132	3515	1320
Programs of study (under development)						
<b>Are students making progress at the college?</b>						
<i>Number ( &amp;/or % where indicated) of students:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Enrolled Dev. Ed. Writing who complete (%)	73.2	72.3	75	74.1	76	75.1
Enrolled in Dev. Ed. Math who complete (%)	60.8	58.9	62	60.1	65	63.1
Who earn 15/30 college credits in the year (#)	8699	5651	8641	5611	8602	5583
	3960	2627	3922	2601	3907	2590
Who pass a national licensure exam (#/%)	NA	NA	NA	NA	NA	NA
<b>Are students making connections to and from the college?</b>						
<i>Number of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
Are dual enrolled in Oregon high schools	3467	1219	3481	1224	3497	1230
Are dual enrolled in OUS	747	202	750	210	761	213
Who transfer to OUS	2627	1035	2665	1049	2660	1047
Employment (under development)						
<b>Local Priorities (Optional for each district)</b>						
<i>Number and/or percentage of students who:</i>	All	Underrepresented	All	Underrepresented	All	Underrepresented
# of Chemeketa Scholars Enrolled	567	245	587	255	590	270
# of Asian Americans Enrolled	426	105	326	120	326	125
<b>What is the level of public investment in the district?</b>						
	<b>2012-13 Actual</b>		<b>2013-14 Projected</b>		<b>2014-15 Target</b>	
State funds	\$18,776,292		\$23,796,486		\$26,068,240	
Local Property tax revenue	\$17,749,818		\$18,200,222		\$18,662,054	

# Budget Committee Questions on General Fund?

# Summary of Next Week

April 16<sup>th</sup>

4:30 pm