

# Budget Presentation

## Fiscal Year 2023-24

### Other Funds

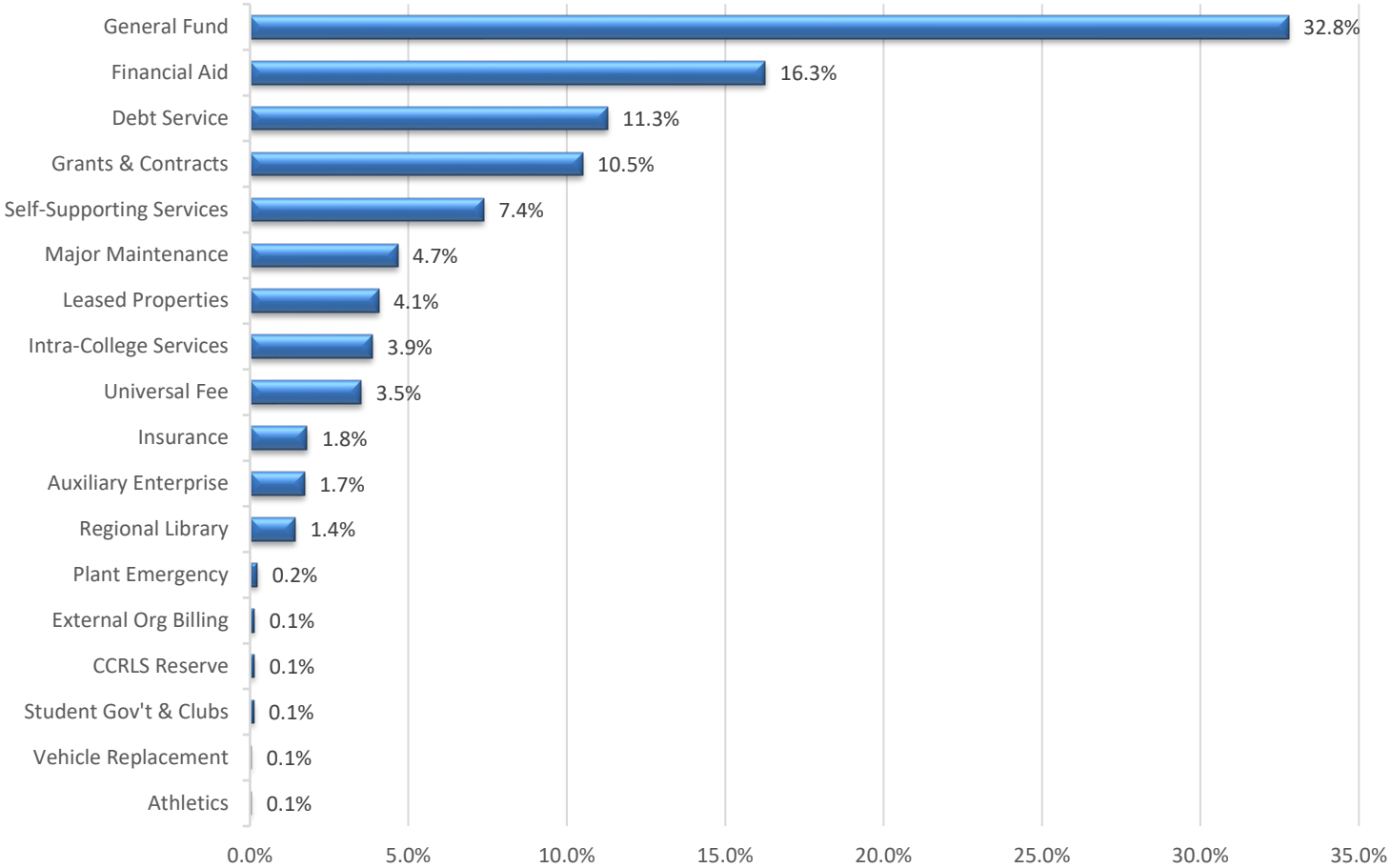
Chemeketa Community College  
Budget Committee – April 19, 2023

# Budget Committee Questions from General Fund Presentation?

# Other Funds Overview

# Summary of All Funds

Total: \$298,821,759



\*\* Total in chart above does not include amounts transferred between funds

# Capital Projects Funds

# Capital Development Fund Budget Structure Changes

## Fiscal Year 2022-23

### *Capital Projects Fund*

- Capital Development Fund
  - Major Maintenance
  - Capital Equipment
  - Leased Properties
- Plant Emergency Fund

## Fiscal Year 2023-24

### *Capital Projects Fund*

- Major Maintenance Fund
  - Plant Emergency
- Vehicle Replacement Fund

### *Special Revenue Fund*

- Leased Properties Fund

# Major Maintenance Fund

pages 166-167

**Budget: \$14,900,000**

Purpose: Construction, renovation and maintenance of classrooms, labs, staff offices, and outreach facilities. These funds are also used for preventative maintenance to preserve the community's investment. The Proposed Budget includes a significant restructure due to the separation of the Leased Properties Fund, including;

- Moved \$6 million for the issuance of Certificates of Participation to Leased Properties Fund
- Moved \$4 million in facility lease income to Leased Properties Fund
- Moved 1.00 FTE classified Maintenance Technician position to Leased Properties Fund
- Moved 0.50 FTE classified Maintenance Specialist position to Leased Properties Fund
- One-time transfer out to Leased Properties Fund
- One-time transfer in from Plant Emergency Fund
- There are no salaried positions allocated to this fund for FY 2023-24

# Vehicle Replacement Fund

pages 168-169

Budget: \$165,000

Purpose: Provides resources for the College to manages its motorized fleet through an ongoing replacement cycle.

- Add ongoing transfer of \$125,000 from the General Fund
- One-time \$40,000 transfer from the Intra-College Services Fund
- There are no positions allocated to this fund for FY 2023-24



# Plant Emergency Fund

pages 170-171

Budget: \$750,000

Purpose: Provides for the necessary repairs or replacement of facilities or equipment on an emergency basis

- One-time transfer of \$750,000 to the Major Maintenance Fund

# Special Revenue Funds

# Grants and Contracts Fund

pages 172-173

Budget: \$33,550,000

*The Special Projects Fund name was changed to the Grants and Contracts Fund for Fiscal Year 2023-24*

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.

- Move 0.75 FTE classified Student Services Specialist position from the Self-Supporting Services Fund (High School Partnerships)
- Move 0.25 FTE classified Student Services Specialist position from the General Fund (High School Partnerships)
- Move 0.20 FTE classified Instructional Specialist position from the General Fund (Academic Development)
- Move 0.25 FTE classified Financial Services Analyst position from the General Fund (CTE Administration)
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding):

Exempt	9.05 FTE
Classified	46.64 FTE
<u>Faculty</u>	<u>1.20 FTE</u>
Total	56.89 FTE

# Leased Properties Fund

pages 174-175

Budget: \$12,990,000

Purpose: Provides for the ongoing management of the College's long-term commercial lease operations. This activity helps support construction, acquisition or maintenance of college property.

- Add \$4.95 million in long-term facility lease revenue from the Major Maintenance Fund
- One-time transfer in from the Major Maintenance Fund to move a portion of the Leased Properties share of the former Capital Development Fund balance
- Move 1.00 FTE exempt Real Estate manager position from the Intra-College Services Fund
- Move 0.20 FTE exempt General Counsel position from the Intra-College Services Fund
- Move 0.10 FTE exempt Management Analyst position from the Intra-College Services Fund
- Move 0.15 FTE exempt Management Analyst position from the General Fund
- Move 1.00 FTE classified Maintenance Technician position from the Major Maintenance Fund

# Leased Properties Fund

pages 174-175 Continued

- Move 0.50 FTE classified Maintenance Specialist position from the Major Maintenance Fund
- Move 3.28 classified Custodial positions from the Intra-College Services Fund
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding):

Exempt	1.45 FTE
<u>Classified</u>	<u>4.88 FTE</u>
Total	6.33 FTE

# Self-Supporting Services Fund

pages 176-177

Budget: \$24,600,000

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: Chemeketa Center for Business and Industry, High School Programs, Corrections Education, and the Chemeketa Press.

## **Positions moved from the General Fund:**

- Auxiliary Services - 0.33 FTE vacant classified Student Services Specialist
- Student Retention and College Life – 0.40 FTE Student Services Analyst position
- Academic Development – 0.20 FTE classified Student Services Specialist position

## **Other Position moves:**

- High School Partnerships - 0.75 FTE classified Student Services Specialist position to the Grants and Contracts Fund
- Emergency and Risk Management – 0.15 FTE exempt Director-Emergency and Risk Management position to the General Fund
- Business Services – 0.10 FTE classified Financial Services Analyst I position to the Intra-College Services Fund

# Self-Supporting Services Fund

pages 176-177, continued

## Position eliminations/investments:

- Woodburn Center - eliminate vacant 0.50 FTE classified Student Services Specialist position
- Student Affairs – eliminate vacant 1.00 FTE classified Technology Analyst II position
- CCBI – eliminate vacant exempt Coordinator/Assistant Director-CCBI position
- CCBI - Add new 1.0 FTE classified C1 position

The FY 2023-24 proposed budget includes the following number of FTE (subject to funding):

Exempt	5.10 FTE
Classified	48.07 FTE
<u>Faculty</u>	<u>11.50 FTE</u>
Total	64.67 FTE

# Universal Fee Fund Fiscal 2023-23 Reallocation

Name	FY 2023 Rate	FY 2024 Rate	Purpose
Athletics Fee	\$ 0.95	\$ 1.20	Provides general support for athletic programs
General Fund	\$27.80	\$ -	Provides funding for student supporting services and operational support for the college
Instructional Equipment Fee	\$ 3.20	\$ 4.90	Funds replacement and repair of equipment and software for instructional delivery and academic and student support services
Safety and Security Fee	\$ 0.70	\$ 1.65	Contributes to enhancing the safety and security of all college properties
Student Activity Fee	\$ 0.45	\$ 0.45	Provides support for student retention efforts, multicultural activities, student ID system, and other student success efforts
Student Initiated Fee	\$ 0.70	\$ 0.70	Funds student leadership programs, clubs and activities, and a legislative internship program
Student Success Fee	\$ 2.50	\$ 8.25	Provides support for initiatives directed by the college's strategic plan related to student success and access
Technology & Infrastructure Fee	\$ 0.70	\$19.85	Assists the college in making investments to maintain core infrastructure our technology relies on
<b>Total Per Credit Universal Fee</b>	<b>\$37.00</b>	<b>\$37.00</b>	



# Universal Fee Fund

pages 176-177

Budget: \$11,235,000

Purpose: The Universal Fee Fund is supported by the College's revenues from the student paid Universal Fee and provides funding for programs, services and equipment across seven broad categories; Athletics, Instructional Equipment, Safety and Security, Student Activities, Student Initiated Fee, Student Success, and Technology and Infrastructure.

- One-time transfers in totaling \$3.65 million from the Major Maintenance, Self-Supporting Services, Athletics, and Student Government and Clubs Funds to move the existing balances of the Universal Fee funds
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding):

Faculty	0.50 FTE
<u>Classified</u>	<u>7.00 FTE</u>
Total	7.50 FTE

# Universal Fee Fund

pages 178-179, continued

## Positions moved:

- College Support Services - 0.50 FTE classified Department Technician II position from the General Fund
- Student Recruitment – five 1.00 FTE classified Navigator positions from the General Fund and Grants and Contracts Fund
- Student Affairs – 1.00 FTE classified Instructional Specialist position from the General Fund
- Student Affairs – 0.50 FTE faculty Accessibility Advocate position from the Self-Supporting Services Fund
- Information Technology – 0.50 FTE classified Technology Analyst II position from the Self-Supporting Services Fund

# Debt Service Funds

# Debt Service Fund

pages 180-181

Budget: \$36,100,000

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
- Current obligations as of July 1, 2023, include:

Type of Debt	Remaining Amount	Maturity	# of Series
G.O. Bonds	28,865,000	June 2026	2
PERS Bonds	82,445,000	June 2028 and 2040	3

# Governmental Funds

# Chemeketa Cooperative Regional Library (CCRLS)

pages 182-183

**Budget: \$4,565,000**

Purpose: Enhances public library service for all district residents and facilitates the provision of library service to rural residents of the district through direct financial reimbursements to member libraries.

The FY 2023-24 proposed budget for CCRLS includes the following number of FTE (subject to funding):

Classified	8.00 FTE
<u>Exempt</u>	<u>1.00 FTE</u>
Total	9.00 FTE

# Reserve Funds

# CCRLS Reserve Funds

pages 184-185

Budget: \$440,000

Purpose: Reserve funds for the Chemeketa Cooperative Regional Library Service. These funds are primarily used for the following purposes;

- To replace vehicles which provide courier service to member libraries, college campuses and partner agencies
- To help meet the CCRLS technology needs related to the core system which CCRLS manages on behalf its member libraries
- Acquire complementary technology solutions which help meet identified service needs



# Insurance Fund

pages 186-187

**Budget: \$5,750,000**

*The Insurance Fund is being separated into a new fund for Fiscal Year 2023-24. Resources and expenditures were previously a part of the Intra-College Services Fund and have been separated into this new fund to improve transparency and management of these funds.*

**Purpose:** To partially self-insure the College for uninsured property loss, claim settlements, and to fund unemployment related expenses.

- One-time transfer in of \$5.75 million from the Intra-College Services Fund to move existing insurance related fund balances

# Proprietary Funds

# Auxiliary Enterprise Fund

pages 188-189

**Budget: \$5,500,000**

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

- Move 0.33 FTE classified Department Technician position from the General Fund
- Eliminate 1.0 FTE vacant classified Financial Services Analyst position
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding)

Exempt	1.25 FTE
<u>Classified</u>	<u>5.58 FTE</u>
Total	6.83 FTE

# Intra-College Services Fund

pages 190-191

**Budget: \$12,740,000**

Purpose: Accounts for revenue and expenses for activities where departments are charged back for services provided. Examples include printing, telephone services, copy machines, transportation, campus parking.

- Move 1.0 FTE classified Technology Analyst position to the General Fund (Information Technology)
- Move 0.25 FTE classified Financial Services Analyst position to the General Fund (College Support Services)
- One-time transfer of \$5.75 million to the Insurance Fund
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding).

Exempt	1.66 FTE
<u>Classified</u>	<u>14.75 FTE</u>
Total	16.41 FTE

# Fiduciary Funds

# External Organization Billing Fund

pages 192-193

**Budget: \$460,000**

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.

- Reduced Materials and Services by \$50,000

# Student Government and Clubs Fund

pages 194-195

Budget: \$376,000

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

- Moved \$60,000 in Student wages to the Universal Fee Fund
- Moved \$125,000 Materials and Services to the Universal Fee Fund
- One-time transfer of \$200,000 to the Universal Fee Fund

# Athletics Fund

pages 196-197

Budget: \$150,000

*In Fiscal Year 2023-24, the Athletics Fund will be incorporated into the new Universal Fee Fund. The remaining balance will be transferred and budgeted separately in the Universal Fee Fund.*

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

- One-time transfer of \$150,000 to the Universal Fee Fund



# Financial Aid Fund

pages 198-199

Budget: \$52,020,000

Purpose: Accounts for the receipt and disbursement of funds for student grants, scholarships and loans from federal, state, and private sources. 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.

- Increased tuition grants and scholarships to reflect the \$2 tuition increase approved by the board for FY 2023-24
- The FY 2023-24 proposed budget includes the following number of FTE (subject to funding):

<u>Classified</u>	<u>0.60 FTE</u>
Total	0.60 FTE

# Summary of All Funds Personnel Changes

# Summary of All Funds FTE (Salaried Employees)

Fund	Faculty	Classified	Exempt	Total
General Fund	177.80	213.77	86.74	478.31
Grants and Contracts Fund	1.20	46.64	9.05	56.89
Leased Properties Fund	-	4.88	1.45	6.33
Self-Supporting Services Fund	11.50	48.07	5.10	64.67
Universal Fee Fund	-	7.50	-	7.50
CCRLS Fund	-	8.00	1.00	9.00
Auxiliary Enterprise Fund	-	5.58	1.25	6.83
Intra-College Services Fund	-	14.75	1.66	16.41
Financial Aid Fund	-	0.60	-	0.60
<b>Totals</b>	<b>190.50</b>	<b>349.79</b>	<b>106.25</b>	<b>646.54</b>

\* Based on salaried positions at time of budget preparation and proposed position changes. Does not include part-time non-salaried positions. Positions subject to funding for FY 2023-24.

# Budget Committee Questions on Other Funds Presentation?

# Public Testimony

Comments received via email or mail by  
April 18<sup>th</sup> at 5 pm

# Public Comment

Comments can be made:

- Electronically via email to [Budget@Chemeketa.edu](mailto:Budget@Chemeketa.edu)
  - Sign-up for virtual public comment
  - Submitted prior to 5 pm on April 18, 2023
  
- In-person to the Budget Committee on April 19, 2023
  - Sign-up sheet in advance of meeting
  - Limited to 3 minutes per individual

# Budget Committee Actions

- Budget Recommendation
- Budget Committee Comments/Discussion
- Motion to Approve Budget

# Board of Education Public Hearing on the Budget

May 17<sup>th</sup> at 6:00 pm