



**Clatsop
Community
College**

Budget Advisory Committee

2021-22 Budget Development

December 3, 2020

Time: 3:00 p.m. to 5:00 p.m.

Location: Zoom

Join Zoom Meeting

<https://clatsopcc.zoom.us/j/9728140582>

Agenda

Committee Members: Chris Breitmeyer, Jerad Sorber, Peter Williams, Angee Hunt, Dan McClure, Kristen Wilkin, Jesse Fulton, Pat Keefe, Eldon Russell, Rinda Johansen, Tammy Lambert, Kurt Donaldson, Desiree Noah, Stephanie Homer, Evon Jacobsen, JoAnn Zahn

Guests: Teena Toyas, Doris Jepson

1. Welcome
2. Review and Discuss – FY2021-2022 Revised Budget Development Guiding Principles
3. Review FY2021-2022 Budget Calendar – Key Dates
4. Overview – General Fund Historical Revenue & Expenditure
 - i. Current Year FY2020-2021 Budget
 - ii. FY2016-17 to FY2019-20 Actual
5. Overview Current and Historical – General Fund CCSF State Funding
6. Discuss the Program Prioritization Process – Example Worksheets
7. January Meeting Date/Time (no meeting the first week of the term)
8. Next Meeting Information Requests

Next meeting: January **TBD**

DRAFT



**Clatsop
Community
College**

2021-2022 Budget Development Guiding Principles & Strategic Initiatives

- ~~What's in the best interest~~ Commit to the best interests of and equitable outcomes for students. ~~of our students?~~
- Build and strengthen College programs in order to advance diversity, equity and inclusion as mandated in the Strategic Plan.
- Maintain effectiveness and efficiency in decision making.
- Utilize the results of the Program Prioritization process to ensure equitable budget decisions that result in the continuation of programs that serve under-represented populations.
- ~~Evaluate/consider college-wide reduction impact on all aspects of the organization~~

FY2018 - FY2023 Strategic Initiatives

Board Adopted 6/12/2018

Strengthen the Academic Environment for Students

1. Assess opportunities to improve existing programs and explore options for new programs.
2. Improve academic scheduling to make it possible for students to graduate in two years.
3. Develop a comprehensive enrollment management plan.
4. Increase student participation in all aspects of the college via student government, clubs, and other college sponsored activities.

Cultivate Connections with the Community

1. Create a community outreach team for coordination and connection of internal effort with external partners.
2. Partner with public and private entities to expand options for experiential and service learning.
3. Increase community and partner participation at the College.
4. Support expansion of community education and customized training, as appropriate.

Commit to Equity and Inclusiveness

1. Provide training for the Campus Community in areas of diversity, equity and inclusion.
2. Establish and empower a Diversity, Equity and Inclusion Council to review and recommend updates for policies and procedures related to diversity, equity and inclusion.
3. Create a student center for clubs with space for activities, meetings and access to resources that encourage diversity, equity and inclusion on campus.

Advance Institutional Accountability

1. Promote a campus culture of collaboration and teamwork focused on improvements in communication and data-driven decision making.

2. Improve practices related to support of all employees.
3. Utilize appropriate evaluation tools to promote resource allocations.

Clatsop Community College Budget Calendar for FY21-22 Budget

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2020						
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29	30					

December 2020						
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January 2021						
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31						

February 2021						
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28						

March 2021						
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28	29	30	31			

OCTOBER

13 **BOARD: Regular Board Meeting**

NOVEMBER

10 **BOARD: Regular Board Meeting**
11 **Veterans' Day**
17 Budget Advisory Committee, Zoom, 4:00-5:00 p.m.
26-27 **Thanksgiving Holiday**

DECEMBER

3 Budget Advisory Committee, Zoom, 3:00-5:00 p.m.
7-11 **Fall Finals**
8 **BOARD: Regular Board Meeting**
17 Budget Advisory Committee, Zoom, 3:00-5:00 p.m.
21-25 **Winter Closure (pt 1)**
31 **Winter Closure (pt 2)**

JANUARY

1 **Winter Closure (pt 2)**
4 First day of Winter term
TBD Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.
12 **BOARD: Regular Board Meeting**
19 **PC: Distribute Draft Proposed Budget and Annual Renewals for department review/changes (Jan 19 to March 13)**
19-31 **Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)**
18 **Martin Luther King Day**
21 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.

FEBRUARY

State Revenue Forecast
1-28 **Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)**
4 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.
15 **President's Day**
9 **BOARD: Regular Board Meeting, Appoint/Reappoint Budget Committee, Appoint Budget Officer**
18 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.

MARCH

JOANN: Prepare IPEDS Financial Reporting (Due 4/9?)
TBD **ALL CAMPUS: Budget Forum**
1-12 **Dept meetings to discuss/revise Draft Proposed Budget (1/19-3/12)**
9 **BOARD: Regular Board Meeting**
4 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.
!!! 12 **PC: Draft Proposed Budget and Renewals - Changes Due**
15-19 **Winter Finals**
18 Budget Advisory Committee, TBI or Zoom, 3:00-5:00 p.m.
3/22-4/2 **Spring Break**
30 **PC: Distribute 2nd Draft Proposed Budget for review/changes (4/10)**
29 JOANN: Decision to reconvene Budget Committee for Supplemental Budget (\$10,000+?)

APRIL

JOANN: Prepare Budget Message (Due 4/16)
TBD **ALL CAMPUS: Budget Forum**
3/22-4/2 **Spring Break**
5 First day of Spring term
5 **SUPPLEMENTAL BUDGET \$10,000+? Submit ad for Budget Comm**
!!! 9 **PC: 2nd Draft Proposed Budget Changes Due**
13 **BOARD: Regular Board Meeting**
!!! 16 **LAST DAY TO MAKE CORRECTIONS**
16 **JOANN: Budget Message Due**
19-23 **EVON: Prepare Proposed Budget Summaries & Detail**
!!! 22 **Last Day - Submit ad, Budget Committee (by 11:00 to run 4/28)**
!!! 23 **Last Day - Post ad to CCC Website, Budget Committee**
!!! 27 **Last Day - Ad runs, Budget Committee**
26-30 **EVON: Print/Collate/Bind Proposed Budget Summaries**
30 **EVON: Distribute Proposed Budget Summaries**

MAY

TBD **ALL CAMPUS: Budget Forum**
4 **BC: First Budget Committee Meeting, Distribute Proposed Budget, Deliver Budget Message. Receive Public Comment. Approve FY2021**
5 **EVON: Post Proposed Budget to Web Page (after meeting)**
11 **BOARD: Regular Board Meeting**
18 **BC: Second Budget Committee Meeting (Tentative), Approve FY2021 Budget**
25 **BC: Third Budget Committee Meeting (Tentative), Approve FY2021 Budget**
!!! 27 **Last Day - Submit ad, Budget Hearing (by 11:00)**
31 **Memorial Day**

JUNE

!!! 1 **Last Day - Ad runs, Budget Hearing (Astorian publishes T, Th, Sat)**
8 **BOARD: Budget Hearing, Regular Board Meeting, Adopt FY2021 Budget**
14-17 **Spring Finals**
18 **Graduation**
6/21-7/1 **Summer Break**

JULY

15 To Assessor: ED-50 & Resolution(s)
15 To HECC: Budget

AUGUST SEPTEMBER

30 To County Clerk: Budget

Abbreviations Used: PC - President's Cabinet; BC - Budget Committee

Color Code:
Budget Committee Meeting
Budget Advisory Committee Meeting
College Closed
Finals

April 2021						
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May 2021						
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June 2021						
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July 2021						
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25	26	27	28	29	30	31

General Fund Historical Revenue Data

REVENUE		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
		2020-21		2019-20		2018-19		2017-18		2016-17	
<u>Description</u>		BUDGET	%	ACTUAL	%	ACTUAL	%	ACTUAL	%	ACTUAL	%
State Support		4,218,224	33%	\$ 4,134,090	33%	\$ 3,192,302	28%	\$ 2,625,707	24%	\$ 2,410,906	22%
Property Taxes		4,795,453	37%	\$ 4,785,660	38%	\$ 4,581,190	40%	\$ 4,528,150	41%	\$ 4,334,996	39%
Tuition & Fees		3,217,750	25%	\$ 3,042,898	24%	\$ 3,003,609	26%	\$ 2,985,507	27%	\$ 3,091,052	28%
All Other		563,100	4%	\$ 673,361	5%	\$ 730,564	6%	\$ 1,001,504	9%	\$ 1,172,666	11%
Total Revenue		12,794,527	100%	\$ 12,636,009	100%	\$ 11,507,665	100%	\$ 11,140,868	100%	\$ 11,009,620	100%
Beginning Fund Balance		1,400,000	11%	\$ 1,453,187	12%	\$ 1,748,472	15%	\$ 1,555,924	14%	\$ 2,136,492	19%
Total General Fund Resources		\$ 14,194,527		\$ 14,089,196		\$ 13,256,137		\$ 12,696,792		\$ 13,146,112	

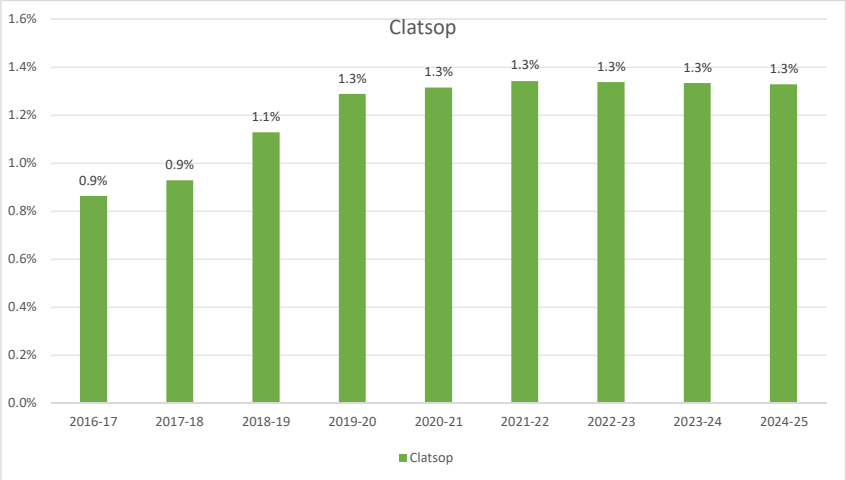
Historical General Fund Expenditures By Function

Expenditure by Function		Fiscal Year 2020-21		Fiscal Year 2019-20		Fiscal Year 2018-19		Fiscal Year 2017-18		Fiscal Year 2016-17	
<u>Description</u>		BUDGET	%	ACTUAL	%	ACTUAL	%	ACTUAL	%	ACTUAL	%
	Instruction	5,367,095	38%	4,877,426	40%	4,766,941	41%	4,463,746	41%	4,099,206	42%
	Instructional Support	1,902,747	13%	1,589,219	13%	1,471,074	13%	1,382,966	13%	1,177,933	12%
	Student Services (includes public Service)	1,426,856	10%	1,211,446	10%	1,113,395	9%	1,050,123	10%	907,032	9%
	Institutional Support	3,171,985	22%	2,758,013	23%	2,804,153	24%	2,521,552	23%	2,359,369	24%
	Operation and Maintenance of Plant	1,604,398	11%	1,499,742	12%	1,424,849	12%	1,309,319	12%	1,203,607	12%
	Scholarships & Tuition Waivers	174,300	1%	148,977	1%	140,089	1%	91,982	1%	105,010	1%
	Contingency**budget only**	547,146	4%	-	0%	-	0%	-		-	0%
Total General Fund Expenditures		14,194,527	100%	12,084,823	100%	11,720,501	100%	10,819,688	100%	9,852,157	100%
	Instruction + Instructional Support		51%		53%		54%		54%		54%

COMMUNITY COLLEGE SUPPORT FUND (CCSF)
Total CCSF Resources and Percent of Total Resources
(Locked)

Total CCSF Resources									
College	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Blue Mountain	\$ 4,818,294	\$ 5,171,989	\$ 4,840,839	\$ 5,455,444	\$ 4,928,629	\$ 4,441,358	\$ 4,107,206	\$ 3,755,359	\$ 3,351,161
Central Oregon	9,321,102	9,073,473	7,814,314	8,856,542	8,075,176	7,110,850	6,514,251	5,919,018	5,245,233
Chemeketa	31,685,032	32,086,759	31,252,559	35,182,567	35,137,425	34,588,802	34,458,745	34,404,021	34,244,037
Clackamas	14,279,233	15,738,277	16,039,151	19,188,792	18,744,286	18,103,233	17,815,950	17,571,555	17,248,709
Clatsop	2,364,345	2,619,598	3,183,303	4,129,351	4,218,224	4,229,906	4,215,208	4,212,269	4,196,266
Columbia Gorge	4,138,231	4,240,684	4,277,565	4,893,539	5,045,659	5,136,857	5,198,634	5,320,224	5,462,836
Klamath	6,648,136	7,424,165	8,111,823	9,467,225	9,870,305	10,070,281	10,208,900	10,369,739	10,518,678
Lane	27,230,149	24,461,565	22,479,177	25,610,185	25,611,235	25,422,167	25,465,454	25,584,716	25,636,446
Linn Benton	19,291,026	20,335,372	21,017,168	23,424,656	23,473,210	23,126,642	23,215,458	23,350,100	23,433,244
Mt. Hood	27,057,711	27,884,403	28,174,989	32,395,831	32,755,468	32,482,591	32,855,413	33,314,957	33,723,063
Oregon Coast	1,787,622	1,837,982	1,985,627	2,295,077	2,393,185	2,399,769	2,419,074	2,470,187	2,532,149
Portland	89,344,276	94,343,945	95,914,172	107,655,859	108,136,669	106,425,580	107,027,324	107,856,877	108,467,973
Rogue	9,457,105	9,420,197	9,228,159	11,335,813	11,334,934	11,114,748	11,003,365	10,927,744	10,808,721
Southwestern Oregon	7,467,808	7,645,316	7,634,937	8,146,460	7,842,357	7,298,604	7,254,179	7,225,600	7,173,328
Tillamook Bay	1,428,665	1,613,456	1,792,494	2,238,915	2,418,066	2,485,276	2,491,307	2,528,215	2,574,922
Treasure Valley	7,082,906	6,981,388	6,933,382	7,654,483	7,790,722	7,845,327	7,948,214	8,069,263	8,180,269
Umpqua	10,498,947	11,159,522	11,358,432	12,762,758	12,917,948	12,889,305	12,972,614	13,080,340	13,163,149
Totals	\$ 273,900,588	\$ 282,038,092	\$ 282,038,092	\$ 320,693,498	\$ 320,693,498	\$ 315,171,297	\$ 315,171,297	\$ 315,960,183	\$ 315,960,183

Percent of Total CCSF Resources								
2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1.8%	1.8%	1.7%	1.7%	1.5%	1.4%	1.3%	1.2%	1.1%
3.4%	3.2%	2.8%	2.8%	2.5%	2.3%	2.1%	1.9%	1.7%
11.6%	11.4%	11.1%	11.0%	11.0%	11.0%	10.9%	10.9%	10.8%
5.2%	5.6%	5.7%	6.0%	5.8%	5.7%	5.7%	5.6%	5.5%
0.9%	0.9%	1.1%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
1.5%	1.5%	1.5%	1.5%	1.6%	1.6%	1.6%	1.7%	1.7%
2.4%	2.6%	2.9%	3.0%	3.1%	3.2%	3.2%	3.3%	3.3%
9.9%	8.7%	8.0%	8.0%	8.0%	8.1%	8.1%	8.1%	8.1%
7.0%	7.2%	7.5%	7.3%	7.3%	7.3%	7.4%	7.4%	7.4%
9.9%	9.9%	10.0%	10.1%	10.2%	10.3%	10.4%	10.5%	10.7%
0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%
32.6%	33.5%	34.0%	33.6%	33.7%	33.8%	34.0%	34.1%	34.3%
3.5%	3.3%	3.3%	3.5%	3.5%	3.5%	3.5%	3.5%	3.4%
2.7%	2.7%	2.7%	2.5%	2.4%	2.3%	2.3%	2.3%	2.3%
0.5%	0.6%	0.6%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%
2.6%	2.5%	2.5%	2.4%	2.4%	2.5%	2.5%	2.6%	2.6%
3.8%	4.0%	4.0%	4.0%	4.0%	4.1%	4.1%	4.1%	4.2%
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



Note:

Information on the chart can be displayed for any college or multiple colleges by clicking on the chart and changing the filter data.

DRAFT

Program Prioritization Worksheet – Educational Support Programs

VP, Finance & Operations (6160) \$285,874*

Legal and Audit Services (6220) \$57,840*

Non-Departmental (6400) \$91,851*

Retirement Expenses (6410) \$27,500*

Safety & Security (7300) \$9,200*

Transfers (9300) \$110,500*

*amounts represent the 2020-2021 adopted budget by department

History and Expectations

1. Why was the program established?

Financial and budgeting compliance established in ORS 341 which established Oregon Community Colleges. Compliance includes state and federal reporting requirements including the finance related Integrated Postsecondary Education Data System (IPEDS), annual audited financial statements, annual budget and accreditation reporting.

2. What are the main objectives for this program?

Accurate and timely reporting and compliance for budgeting, financial and operational data and requirements.

3. How has the program adapted to meet change?

Regularly observing legislative action(s), new or change to Generally Accepted Accounting Principles (GAAP) and/or Government Accounting Standards Board (GASB) guidance. The Oregon Community College Association (OCCA) provides guidance and opportunity to provide input during the legislative session.

New guidelines are provided by the Higher Education Coordinating Commission (HECC) and Oregon Health Authority provide guidance for the COVID-19 response – for a specific example. In Addition, Oregon Occupational Safety and Health (OSHA) provides guidance for Safety Committee compliance.

Regular training and webinars in addition to quarterly business officer meetings provide updates/guidance.

External Demand

1. What are the services the program provides and to whom are they provided?

Finance & Operations is a college-wide institutional compliance for the annual financial statement audit, annual budgeting process and spending authority. For example, a balanced budget must be adopted by the Board of Education before July 1, of each year. Additionally, the annual audited financial statement must be filed no later than March 31 of each year. This is critical to meet Title IV financial aid compliance.

2. What would be the impact if the program was altered or deleted?

Federal and State compliance must be maintained.

Internal Demand

1. How does the program support other programs?

Finance & Operations is a college-wide institutional compliance for the annual financial statement audit, annual budgeting process and spending authority. For example, a balanced budget must be adopted by the Board of Education before July 1, of each year. Additionally, the annual audited financial statement must be filed no later than March 31 of each year. This is critical to meet Title IV financial aid compliance.

2. Where does it collaborate with other programs?

There is college-wide collaboration to communicate financial position and strategic planning opportunities. Regular training and guidance for new employees on college policies/procedures as it relates to financial and budget information.

Work very closely with all Finance & Operations departments:

- Bookstore/Copy Center
- Business Office
- Computer Services
- Physical Plant

3. What personnel resources could be shared with other units?

There is limited capacity above currently collaboration with 2 FTE positions represented in this report.

Quality Inputs

1. What resources are dedicated to the program (faculty, equipment, facilities . . .)?

2.0 Full-time positions. 1.0 FTE Administrative and 1.0 FTE Confidential Classified

2. What are the responsibilities for each position in the program?

See position descriptions

3. Which individuals in the program are cross trained?

Cross training will continue in the new computer system to the extent allowed within segregation of duties required for audit compliance.

Quality Outcomes

1. What does the program produce?

- Annual audited financial statements
- Annual budget for spending authority
- Annual finance IPEDS reporting
- Annual compliance requirements for banking, etc.
- Accreditation financial reports
- Annual tax anticipation borrowing (as needed)
- Debt financing for capital projects including general obligation bonds (voter approval required)

2. How do you evaluate the program's performance?

- Timely and accurate report completion
- Communication of financial and budget information (internal & external)

Size, Scope, and Productivity

1. How many does the program serve (people or entities)?

Revenue

1. Does the program generate revenue?

No direct revenue generated – assist in and support all aspects of institutional resources and expenditures.

2. What resources does the program generate?

Assist in and support all aspects of institutional resources and expenditures.

3. What relationships does the program cultivate?

Internal and external relationships are cultivated with information sharing, business agreements and transactions as a general course of business.

Costs

1. What are the costs?

VP, Finance & Operations (6160) \$285,874*

Legal and Audit Services (6220) \$57,840*

Non-Departmental (6400) \$91,851*

Retirement Expenses (6410) \$27,500*

Safety & Security (7300) \$9,200*

Transfers (9300) \$110,500*

*amounts represent the 2020-2021 adopted budget by department

2. How does this program compare to similar programs at other community colleges?

Clatsop CC is the fourth smallest community college in Oregon. As a small school, the scope of work covers a broader range of responsibilities “wear many hats” with than in larger institutions.

3. What resources do you need to improve your services?

4. What technologies are available to allow you to provide better service?

New budgeting technology may be required in the change from the SeaNet system. There may be other tools not yet known.

Impact

1. How critical is this program to the mission and strategic plan?

Critical compliance responsibility to meet mission and strategic plan.

2. What are the benefits to offering this program?

Required to meet ORS 341 compliance and federal/state reporting.

3. How does this program impact others?

Critical for college compliance and continuation.

Opportunity

1. Are there needs and demands for your services that the program cannot currently meet?

Resource capacity has been challenged in the current state of daily work requirements, the implementation of the Campus Nexus computer system and pandemic requirements. Vacation time has not been possible the past couple years due to the accreditation work, training and implementation of new system and the pandemic demands.

Contribution to Diversity, Equity, and Inclusion

1. How does the program support underrepresented student populations?

Compliance with federal financial aid Title IV funding to support students in their pursuit of higher education. Institutional financial aid (non-title IV aid) including in the general fund. Fully supporting and engaging in the strategic plan, DEI Council, and attending, participating in training, and learning opportunities.