



# FY18 Budget Forum

April 09, 2018

Presented by Natalya Brown, Interim CFO  
Dr. Kacy Crabtree, Provost

# Overview

- FY18 Budget Update: General Fund Focus
- Challenges Ahead
- Tuition and Fee Proposal
- Long term changes



# Update on FY18 Budget

## Fiscal Year 2017-18, As of March 31 2018

### GENERAL FUND

#### REVENUE

|                            | Budget            | Forecast          | Forecast is<br>Better (Worse)<br>than Budget |
|----------------------------|-------------------|-------------------|--|
| State comm college support | \$ 10,671,246     | \$ 11,159,522     | \$ 488,276                                   |
| Property taxes             | 3,640,111         | 3,720,804         | 80,693                                       |
| Tuition and Fees           | 6,147,871         | 6,085,802         | (62,069)                                     |
| Other revenue              | 255,000           | 237,949           | (17,051)                                     |
| Total revenue              | <u>20,714,228</u> | <u>21,204,078</u> | <u>489,850</u>                               |

#### EXPENDITURES

|                          |                   |                   |                |
|--------------------------|-------------------|-------------------|----------------|
| Instruction              | 8,629,021         | 8,475,035         | 153,986        |
| Instructional Support    | 1,571,984         | 1,423,334         | 148,650        |
| Student Services         | 1,809,122         | 1,842,960         | (33,838)       |
| College Support Services | 6,879,423         | 6,679,255         | 200,168        |
| Financial Aid            | 864,998           | 804,315           | 60,683         |
| Transfer Out             | 2,227,214         | 2,186,465         | 40,749         |
| Total expenditures       | <u>21,981,762</u> | <u>21,411,364</u> | <u>529,649</u> |

|                               |                     |                     |                     |
|-------------------------------|---------------------|---------------------|---------------------|
| Net revenue (expenditures)    | (1,267,534)         | (207,286)           | 1,060,248           |
| Fund balance at start of year | 3,175,042           | 3,257,871           | 82,829              |
| Fund balance at report date   | <u>\$ 1,907,508</u> | <u>\$ 3,050,585</u> | <u>\$ 1,143,077</u> |

# One time Savings FY18:

- Instruction
  - Retirement positions replacements
  - Part-time faculty savings due to reduction of courses being offered
  - Relocation of Workforce Training Center back to campus

# One time Savings FY18:

- Instructional Support
  - Vacancies, ex. academic partnership
  - Retirement savings
  - Savings in Materials and Services Budget

# One time Savings FY18:

- College Support Services
  - Vacancies (CFO, IT Director, IR, Grounds)
  - Reduced utilities due to energy efficiency

# One time Savings FY18:

- Financial Aid
  - Applying scholarships before waivers

# Increase Expenditures FY18:

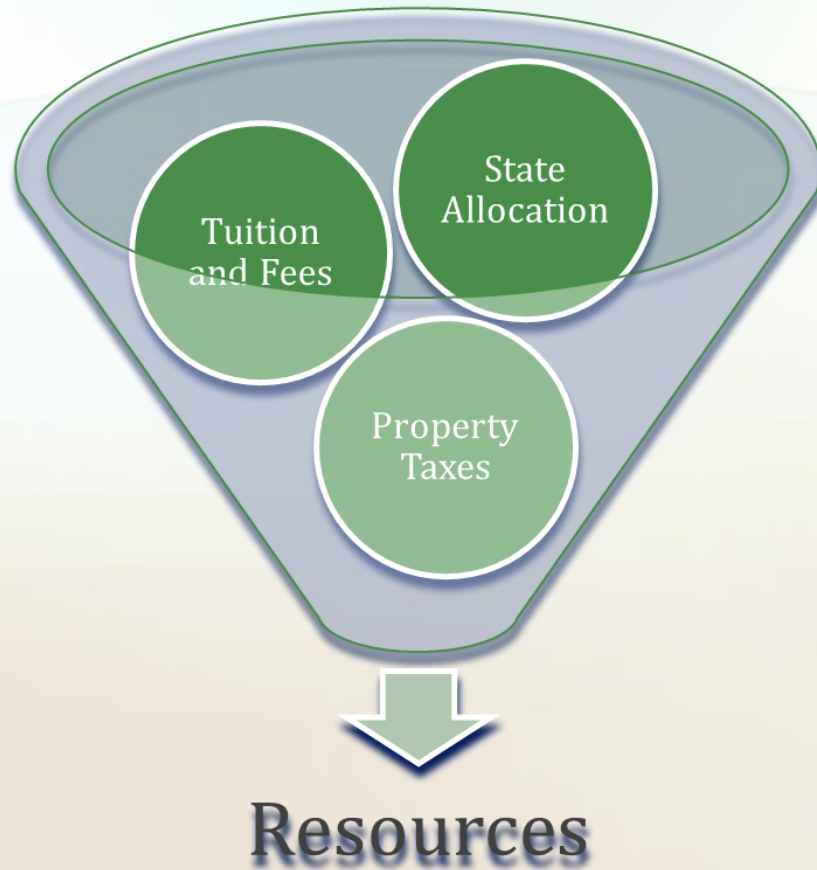
- Student Services
  - Staff turnover
  - New positions
  - Interim changes



# Challenges

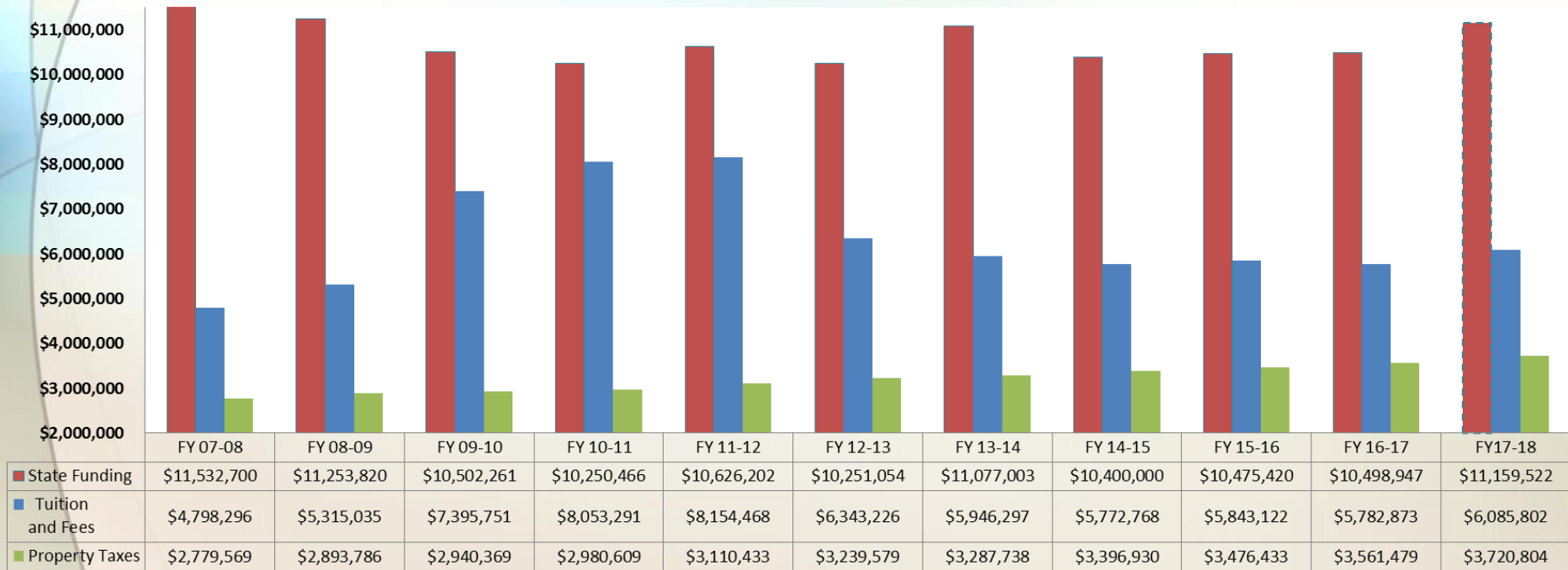
- Limited Resources
- Increases in expenditures
  - Contractual labor and fringe increases
  - State minimum wage increases
  - Materials and services increases
  - Anticipating PERS employer rate increases starting next biennium
- Declining enrollment levels

# Resources



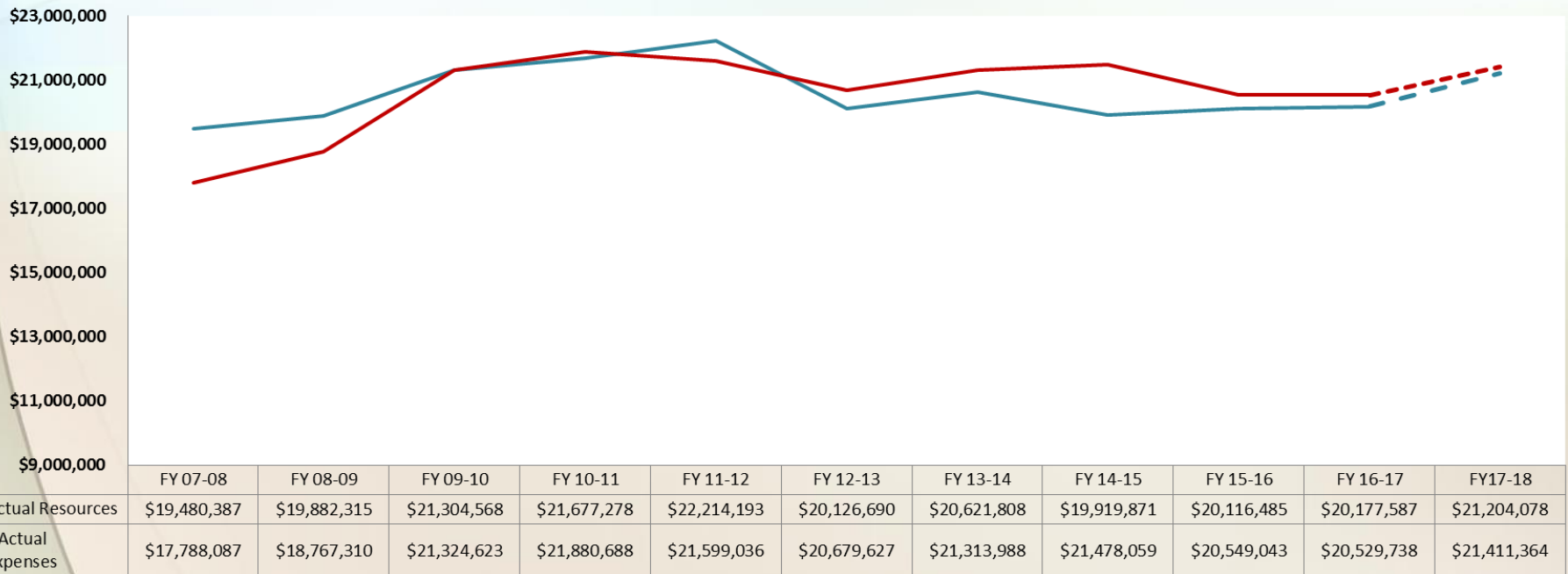
# Resources by Type

FY2008-FY2018



# Resources vs Expenses

FY2008-FY2018



# Resources

# Expenditures

Tuition and fees

State allocation

Tuition and Fees

Capital Outlay/Tuition  
Waivers

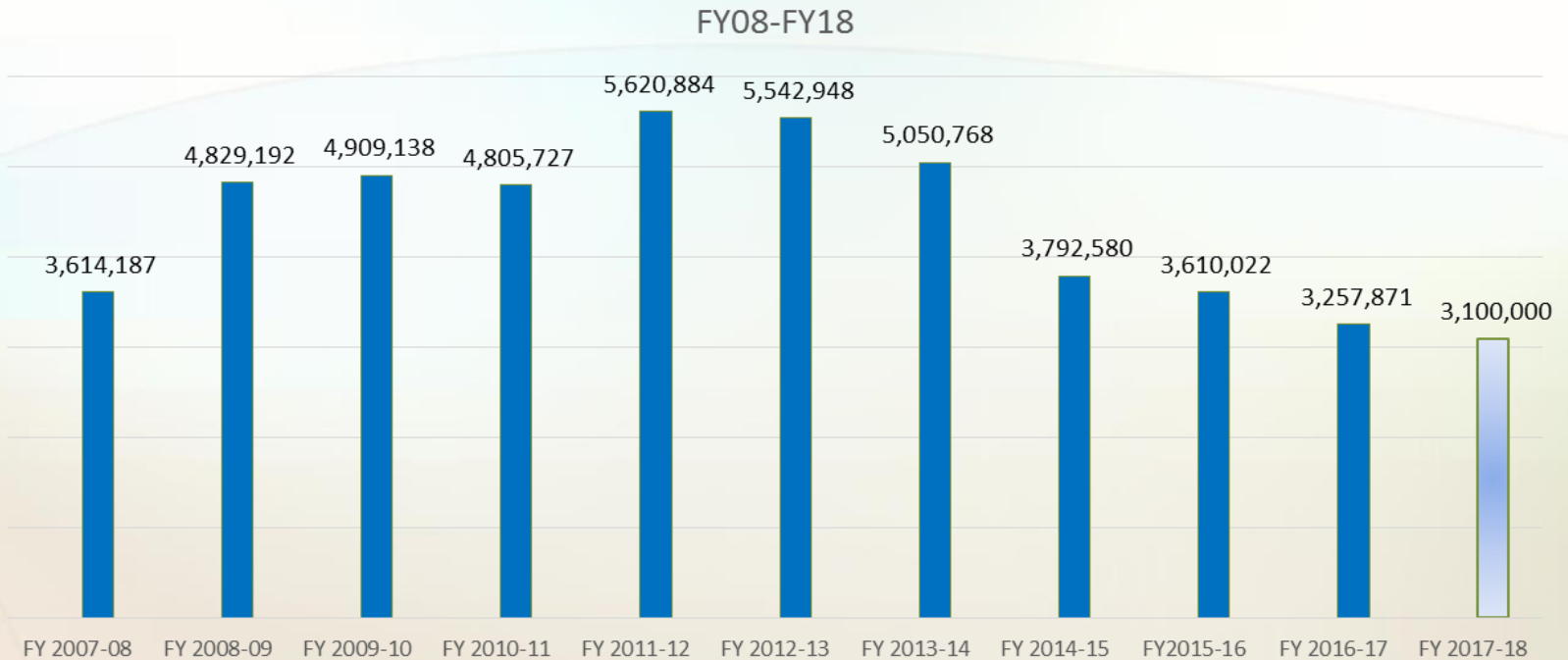
Materials and Services

Personnel and Fringe

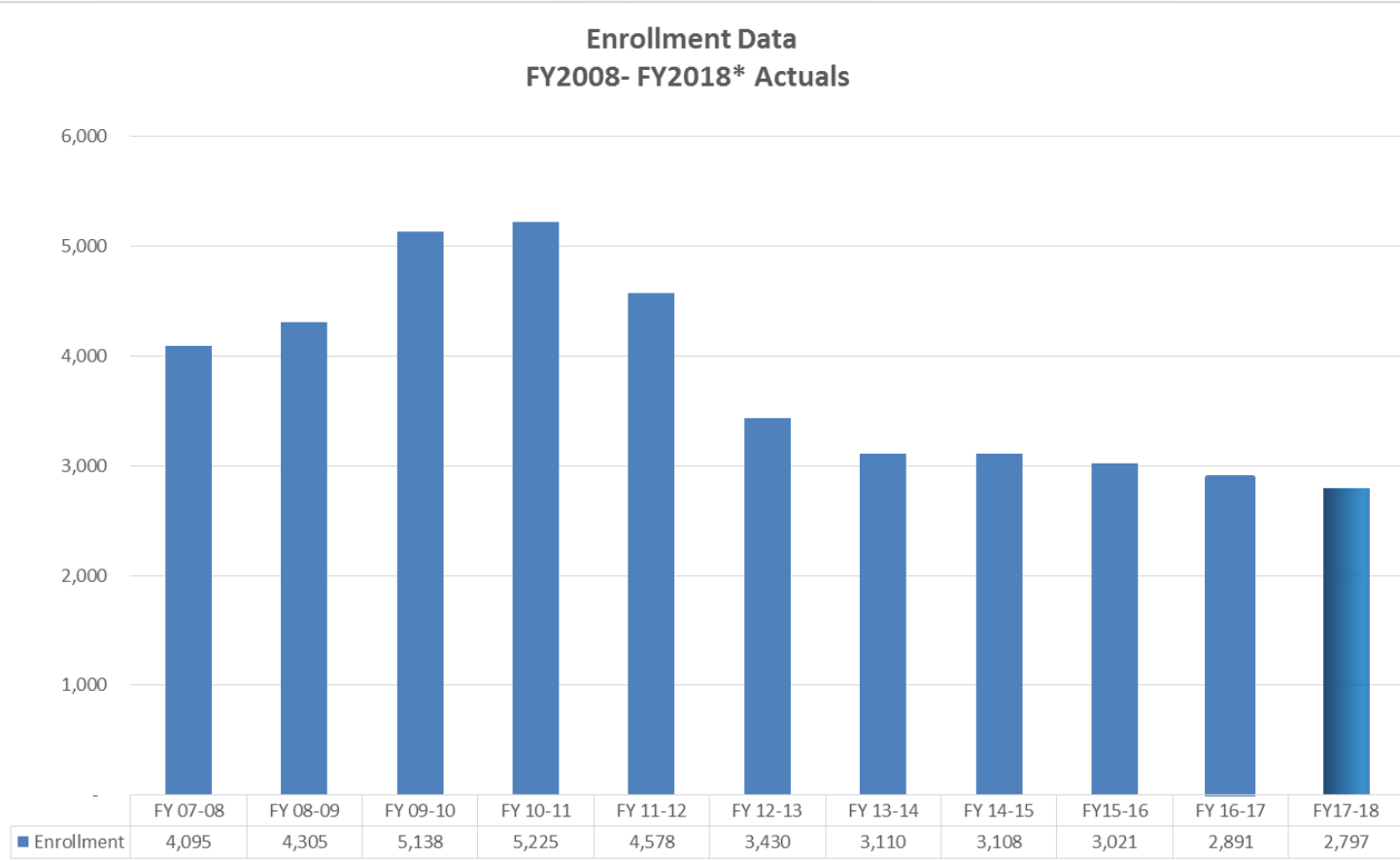
Transfers out



# Ending Fund Balance



# Declining Enrollment Levels



# Declining enrollment levels

## High School Enrollment Data

| District               | School                     | Year over Year % Change in Enrollment |        |        |       |        |        |
|------------------------|----------------------------|---------------------------------------|--------|--------|-------|--------|--------|
|                        |                            | 2012                                  | 2013   | 2014   | 2015  | 2016   | 2017   |
| Douglas County SD 4    | Phoenix School             |                                       | -2.3%  | -1.2%  | -2.9% | 15.1%  | -7.3%  |
|                        | Roseburg High              |                                       | -1.4%  | -2.0%  | -4.5% | -3.9%  | -2.0%  |
| Glendale SD 77         | Glendale Community Charter |                                       | -35.8% | -17.0% | 6.5%  | -14.1% | 7.1%   |
| Glide SD 12            | Glide High                 |                                       | 0.4%   | 0.9%   | -1.7% | -3.5%  | -3.7%  |
| North Douglas SD 22    | North Douglas High         |                                       | -8.3%  | 8.0%   | -9.3% | -13.3% | 9.4%   |
| Oakland SD 1           | Oakland High               |                                       | 0.0%   | -3.6%  | -2.7% | 7.7%   | -0.5%  |
| Riddle SD 70           | Riddle High                |                                       | -2.3%  | -5.9%  | 12.5% | -1.7%  | -1.7%  |
| South Umpqua SD 19     | South Umpqua High          |                                       | 5.2%   | -1.4%  | 2.4%  | -4.9%  | -1.5%  |
| Sutherlin SD 130       | Sutherlin High             |                                       | -5.3%  | -2.6%  | -0.7% | -1.7%  | -4.9%  |
| Winston-Dillard SD 118 | Dillard Alternative High   |                                       |        |        | 65.0% | 12.1%  | -5.4%  |
|                        | Douglas High               |                                       | -1.8%  | 4.8%   | -9.6% | -0.5%  | -9.0%  |
| Yoncalla SD 32         | Yoncalla High              |                                       | -8.7%  | -14.7% | 65.4% | -4.5%  | -30.5% |



# Tuition and Fees Proposal

- \$4.00 per credit tuition increase tied to Higher Education Price Index (HEPI)
- \$1.00 per credit Global Fee increase (name is changed to Student Resources Fee). Fee supports Banner software increase.
- New Lab Fee: \$100 per lab, lecture/lab, practicum, clinical
- Various instructional fees

# Long-term Changes

- Restructuring of the academic units/department
- Implement an Enrollment Management and Retention unit of operation
- Implement a viable Academic Advising model
- Remove enrollment and academic barriers
- Learn to work within our means
- Put curricular controls into place
- Examine cost analysis for programs

# Questions?

Proposed Budget Document for FY19 can be found at:

<https://www.umpqua.edu/budget-document>