

Analysis

Item 1: Higher Education Coordinating Commission Public Universities Cost Management

Analyst: Amanda Beitel

Request: Acknowledge receipt of a report from the seven public universities on cost management measures implemented during the 2020-21 academic year.

Analysis: The budget report for HB 5024 (2019), the Higher Education Coordinating Commission's 2019-21 budget bill, included a budget note directing the seven public universities to report on cost management measures implemented during the 2019-20 academic year and provide an update to the report for the 2020-21 academic year. As requested in the budget note, a report detailing 2019-20 administration and program reductions, use of fund reserve balances, positions eliminated or left vacant for more than six months, and new positions established was submitted to the Joint Interim Committee on Ways and Means in January 2020. Cost management measures for the 2020-21 academic year are provided in the current report submitted to the Emergency Board.

For the 2020-21 academic year, the public universities are reporting \$131.1 million of cost reductions and use of fund balances, which represents a 134% increase over the \$56.2 million of cost saving measures implemented in the prior year. Personnel costs, including salaries, payroll taxes, and benefits make up approximately 80% of public university education and general (E&G) budgets, and continue to be the primary expenditure cost driver. As a result, position actions make up the largest portion of cost management measures. Total savings of \$56.6 million were achieved through salary reductions, pay freezes, furloughs, holding positions vacant, FTE reductions or eliminations, and layoffs. In order to minimize the impact of reductions on affected employees, most public universities utilized enhanced unemployment insurance and the WorkShare program. Budget savings totaling \$25.2 million were achieved through other administrative and program reductions, including services and supplies costs, course sections, and general departmental cuts. Other cost management strategies, such as elimination of non-mission-critical activities, delays in capital investments, general E&G cuts, and process improvements have generated an additional \$8.3 million of quantified reductions.

The public universities used \$41 million of fund balances to prevent further reductions or tuition increases, which represents approximately one-third of the total cost saving measures reported for the 2020-21 academic year. Use of fund balances increased 45% over the prior year as universities drew on reserves to manage the unanticipated costs and changes in revenues attributable to the pandemic. However, while use of fund balances may prevent further reductions in one year, it is a one-time measure that does not curb the growth of future costs. Additionally, on average, the universities have approximately seven weeks in operating reserves, considerably less than the recommended 21.7 weeks, limiting the institutions' overall financial flexibility.

While the considerable increase in fiscal year 2021 reductions cannot be entirely attributed to one cause, the coronavirus pandemic has significantly impacted university finances and enrollment. Social distancing restrictions and reduced on-campus activities resulted in a substantial decline in auxiliary revenues generated through housing, dining, childcare, and student recreational centers. Direct

expenditures related to COVID-19 for technology costs associated with remote learning, campus cleaning, personal protective equipment, testing, enhanced sick leave benefits, and other costs totaled \$29.9 million as of August 2020. The universities also issued \$44.4 million of student tuition and fee refunds. Through the CARES Act Higher Education Emergency Relief Fund, the public universities did receive a total of \$61.2 million to address needs related to the coronavirus, with \$30 million specifically dedicated to student financial aid. In addition to the financial impact of COVID-19, enrollment declines, including decreases in international students, and ongoing structural budget deficits have contributed to operating budget reductions for fiscal year 2021. Continuing uncertainty may also lead to additional reductions or changes in university budgets for the current fiscal year.

The cost management measures reported by the public universities for the 2020-21 academic year are summarized below:

Public Universities Cost Management Measures								
2020-21 Academic Year								
	<i>EOU</i>	<i>OIT</i>	<i>OSU</i>	<i>PSU</i>	<i>SOU</i>	<i>UO</i>	<i>WOU</i>	<i>Total</i>
Positions Eliminated and Vacant	\$1,393,313	\$3,231,985	\$21,985,341	\$ 9,279,385	\$3,508,131	\$12,220,000	\$ 4,965,295	\$ 56,583,450
Admin and Program Reductions	174,247	825,830	5,040,000	677,196	1,362,000	16,316,000	841,990	25,237,263
Other Cost Savings	-	-	5,760,000	2,005,793	500,000	-	-	8,265,793
Use of Fund Balance	-	-	10,800,000	15,000,000	50,942	7,169,523	8,018,720	41,039,185
Total	\$1,567,560	\$4,057,815	\$43,585,341	\$26,962,374	\$5,421,073	\$35,705,523	\$13,826,005	\$ 131,125,691

Legislative Fiscal Office Recommendation: The Legislative Fiscal Office recommends that the Emergency Board acknowledge receipt of a report from the seven public universities on cost management measures implemented during the 2020-21 academic year.

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Higher Education Coordinating Commission
Brickman

Request: Acknowledge receipt of a report from the seven public universities on cost management measures implemented during the 2020-21 academic year.

Recommendation: Acknowledge receipt of the report.

Discussion: The Higher Education Coordinating Commission (HECC) submitted a letter on behalf of the seven Oregon public universities for the purposes of allowing the universities to provide an updated report on cost management measures implemented during the 2020-21 academic year. During the 2019 Legislative Session, the House Bill 5024 Budget Report included the following Budget Note:

Budget Note

The seven Public Universities shall collectively report to the Joint Committee on Ways and Means in February 2020 on cost management measures implemented during the 2019-20 academic year. The report should include administration and program reductions, use of fund reserve balances, positions eliminated or left vacant for more than six months, and any new positions established. An updated report for the 2020-21 academic year shall be provided to the Emergency Board in December 2020. The seven Public Universities and the Higher Education Coordinating Commission (HECC) are also directed to coordinate in the interim to identify public university financial data and measures that will be consistently provided to HECC to improve transparency and accountability. Financial information may include administrative costs, financial activity by fund, fund reserve balances, and results of audits. HECC shall report to the Joint Committee on Ways and Means or the Emergency Board no later than September 2020 on this effort.

This is the second report provided to the Emergency Board. In January 2020, the universities reported to the Emergency Board on cost management measures implemented during the 2019-20 academic year. In developing both this report and the previous report, the universities worked with HECC, the Department of Administrative Services Chief Financial Office (CFO), and the Legislative Fiscal Office (LFO) to determine the scope and content of the report. This report details administrative and program reductions, use of fund reserve balances, and labor actions taken or planned for the 2020-21 academic year. For the purposes of reporting on the 2020-21 academic year, the report focused on Fiscal Year 2021 (FY21), which began July 1, 2020 and ends June 30, 2021. COVID-19 created greater levels of uncertainty in operating budgets. The report includes actions taken to date, but the universities are certain that final FY21 budgets adopted by the institutions will include modifications that result changing levels of reductions, depending upon the circumstances.

For FY20, the seven universities report total cost savings and use of fund balances of \$56.2 million. For FY21, the universities report \$131.1 million in cost savings measures and the use of

fund balances, this is a significant increase (134 percent) in savings over FY20. The cost savings measures and fund balances across the universities were reached through 43 percent reduction in labor savings; 19 percent in administrative and program reductions; 7 percent in other costs savings; and 31 percent in the use fund balances.

In the 2019 Legislative Session, the Legislature appropriated \$59.5 million above Current Service Level for a total of \$836.9 million General Fund. The universities report this appropriation fell \$20 million short of their need to maintain programs at the same level from the previous biennium. In addition, COVID-19 required institutions to significantly transform campus activities.

Labor Cost Savings

The largest cost driver facing universities is personnel expenses including contractual obligations related to salaries and benefits. These costs account for approximately 80 percent of the universities' budgets. In FY20 the universities report taking labor actions (actions impacting employees' livelihoods) in the amount of \$12.4 million. In FY21 that number grew to \$56.6 million (a 355 percent increase). The labor actions taken were done in order to retain the most jobs possible over the long-term and protect benefits as much as possible. Actions include furloughs, executive salary reductions, and the use of the Workshare program from the Oregon Employment Department. The report focuses on reductions to Education and General (E&G) funds; however, COVID-19 had a significant impact on all fund employees due to the nature of changes made on college campuses, especially auxiliary services. Across all institutional employees experiencing a personnel action, the number of employees impacted are: 1,972 classified employees; 2,045 faculty; 3,082 unclassified/professional employees; and 61 total layoffs. By university the number of employees are:

- Eastern Oregon University – 187
- Oregon Institute of Technology – 258
- Oregon State University – 3,569
- Portland State University – 1,875
- Southern Oregon University – 536
- University of Oregon – 1,519
- Western Oregon University – 372

Administration and Program Reductions

In FY21, through administrative and program reductions (separate from position eliminations) the universities report cost reductions in the amount of \$25.2 million, which were accomplished through various actions that include reductions to Services and Supplies, program, and other cuts. The following are the total administrative and program reductions for each university in FY21:

- Eastern Oregon University - \$174,247
- Oregon Institute of Technology - \$825,830
- Oregon State University - \$5.0 million
- Portland State University - \$677,196
- Southern Oregon university - \$1.4 million

- University of Oregon - \$16.3 million
- Western Oregon University - \$841,990

Other Cost Savings

Other cost savings reductions are those taken in addition to administrative and program reductions and total \$8.3 million across the universities. The actions include reducing non-critical, non-mission essential activities where possible. Some universities made additional reductions to E&G funds, and delayed and/or cancelled investments in capital improvement and renewal.

Use of Fund Balance

In FY20, a total of \$28.3 million in E&G reserve fund expenditures were made across the universities to defray costs. In FY21, \$41.0 million in E&G reserve fund expenditures were made (an increase of 45 percent). After these expenditures, the universities report as a whole, the universities have 7.4 weeks of operating expenses available in those fund balances. This is in comparison to a national benchmark of keeping 21.7 weeks of operating revenues. The following amounts are the FY21 expenditures of reserve funds by university:

- Eastern Oregon University - \$0
- Oregon Institute of Technology - \$0
- Oregon State University - \$10.8 million
- Portland State University - \$15.0 million
- Southern Oregon university - \$50,942
- University of Oregon - \$7.2 million
- Western Oregon University - \$8.0 million

Finally, the report identified the costs of COVID-19 on universities as of August 2020, as \$74.3 million. The pandemic resulted in additional costs in various areas including technology costs to expand remote instruction and support work from home, COVID-19 testing, expanded cleaning and providing personnel protective equipment (PPE). Included within the \$74.3 million, a little over \$44 million has been returned to students.



Oregon

Kate Brown, Governor

Higher Education Coordinating Commission

Office of the Executive Director

3225 25th St SE

Salem, OR 97302

www.oregon.gov/HigherEd

October 27, 2020

Senator Peter Courtney, Co-Chair
Representative Tina Kotek, Co-chair
Joint Emergency Board
900 Court Street NE
H-178 State Capitol
Salem, OR 97301

Dear Co-Chairpersons:

During the 2019 Legislative session, House Bill 5024, relating to the financial administration of the Higher Education Coordinating Commission, included a budget note directing the seven public universities to report to the Joint Committee on Ways and Means in February 2020 on cost management measures implemented during the 2019-20 academic year, and to provide an update to that report in December 2020.

The attached report is submitted on their behalf, and we request the Emergency Board take action to acknowledge the receipt of this report.

Sincerely,

Ben Cannon
Executive Director

Attachment

cc: Amanda Beitel, Legislative Fiscal Office
Debbie Koreski, Budget Director for Governor Kate Brown
Tamara Brickman, Department of Administrative Services, Chief Financial Office
Kyle Thomas, Legislative Director, HECC
Jim Pinkard, Director of Postsecondary Finance and Capital, HECC
Dana Richardson, Executive Director, Oregon Council of Presidents

OREGON PUBLIC
UNIVERSITIES

UPDATE TO
BUDGET NOTE REPORT
HOUSE BILL 5024 (2019)

November 4, 2020

Introduction

During the 2019 Legislative Session, the Oregon Legislature passed House Bill 5024 which provided funding for Oregon’s community colleges (\$641 million) and Oregon’s public universities (\$836.9 million). The Legislature also adopted the following Budget Note directing the public universities to report to the Legislature on cost management measures:

The seven Public Universities shall collectively report to the Joint Committee on Ways and Means in February 2020 on cost management measures implemented during the 2019-20 academic year. The report should include administration and program reductions, use of fund reserve balances, positions eliminated or left vacant for more than six months, and any new positions established. An updated report for the 2020-21 academic year shall be provided to the Emergency Board in December 2020. The seven Public Universities and the Higher Education Coordinating Commission (HECC) are also directed to coordinate in the interim to identify public university financial data and measures that will be consistently provided to HECC to improve transparency and accountability. Financial information may include administrative costs, financial activity by fund, fund reserve balances, and results of audits. HECC shall report to the Joint Committee on Ways and Means or the Emergency Board no later than September 2020 on this effort.

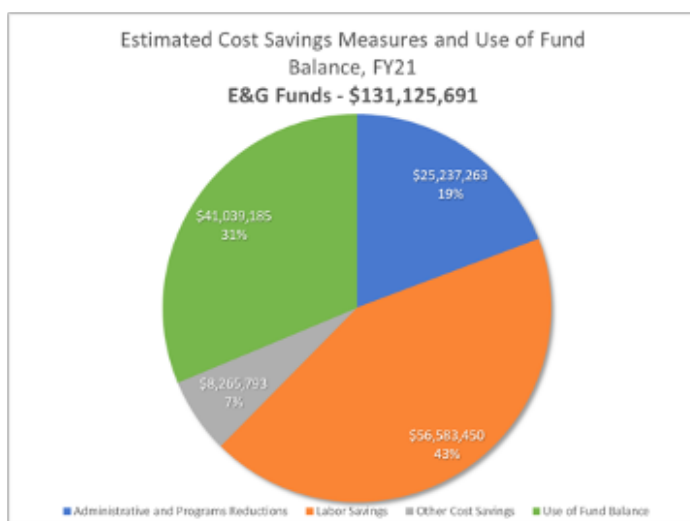
To satisfy the requirements pertaining to the update for the 2020-21 academic year, the following report was developed in consultation with staff from the Legislative Fiscal Office, the Department of Administrative Services and the HECC. This report details administrative and program reductions, use of fund reserve balances, and labor actions taken or planned for the 2020-21 academic year. For the purposes of reporting on the 2020-21 academic year, the report will focus on FY21, which begins July 1, 2020 and ends June 30, 2021.

The onset of COVID-19 introduced greater levels of uncertainty in operating budgets. This report will include those actions taken to date, but there is a high likelihood that final FY21 budgets adopted by institutions will include modifications and the level of reductions will shift as circumstances unfold.

Executive Summary

For **FY20**, the universities reported a total from cost savings measures and use of fund balance of **\$56,160,699**. This figure represents collective savings from all seven universities.

Since the end of FY20 the universities, along with the rest of the state, have had to grapple with providing services in the midst of the COVID-19 pandemic. Uncertainty in funding, ability to provide services, and enrollment have increased each university’s need to identify cost savings. As of this report, the universities have collectively identified **\$131,125,691** in cost savings measures and use of fund balance for FY21, a **134%** increase over FY20. It is important to note the difference in budget scale for each university, and the differing capacity to make reductions at individual campuses.



- From FY15 to FY20, total tuition remissions have grown from **\$93 million** to **\$168 million**, an **80% increase** over five years.
- Universities have reduced labor costs by over **\$56 million** in **FY21**.
- **Over 8,300 employees** have experienced some personnel action.
- There are three ways to reduce personnel costs: hold vacancies open, eliminate positions through attrition, or layoffs. In **FY21**, furloughs and salary reductions accounted for **\$22 million (39%)** of all labor actions.
- Universities will utilize **\$41 million** in fund balances to prevent further reductions to critical student supports and programs. Use of fund balance is a one-time action that cannot be done on a recurring basis.
- The Federal CARES Act provided nearly **\$30 million** in funding to cover COVID-19-related costs, and an additional nearly **\$30 million** directly to students.
- The universities have incurred direct COVID-19-Related Costs of **\$74 million** since August.

Budget Development

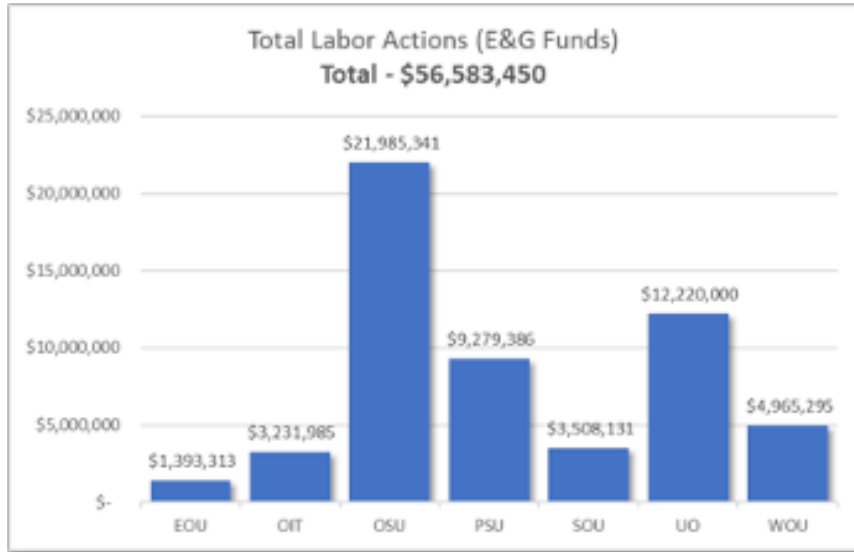
Public universities consist of a robust community of stakeholders who come together to make decisions about the direction of their institution. Budget development necessarily follows this model and each institution goes through a series of stakeholder meetings as part of the budget development. Most budgets are decentralized, providing individual academic units the flexibility to offer the courses and programs that best fit their student body. Flexibility in budgeting allows dynamism in the institutions, and is necessary for maintaining robust, relevant and effective academic and student programs.

Cost management efforts are embedded within budget development as well as overall mission delivery. Cost management must incorporate required cost increases (i.e. retirement, health care, compensation in bargained agreements) into a university's financial planning, as well as considering strategies to reduce controllable costs. Under the direction of each university's Board of Trustees, institutional leadership regularly redeploys resources to better align with mission, strategic plans, and to gain operational efficiencies.

Cost Management Measures: Personnel Actions taken in FY21

Oregon's Eightieth Legislative Assembly provided \$836.9 million to Oregon's public universities Education and General (E&G Funds) in FY20 and FY21. While this was a \$100 million increase from the previous biennium, it was \$20 million less than the universities required to continue programs at the same level from previous biennium. Additionally, due to COVID-19, campuses underwent a historic transformation to reduce on-campus activities. The legislature's commitment in the 2nd Special Session to protect the funding in the Public University Support Fund and Sports Lottery was very important to universities' ability to navigate the additional challenges and complexity brought by the pandemic.

At each institution payroll, including salaries, payroll taxes and benefits, is the largest cost driver, representing approximately 80% of the budget. Institutions endeavor to reduce budgets without impacting people. Institutional leaders must strike a challenging balance between providing a high-quality and affordable education for students while also providing employees with fair wages and support to be successful. University leadership understands that each position provides a critical function in support of the diverse missions of the universities and taking actions that



impact those employees' livelihoods come with much deliberation. In **FY20**, the universities reported net position savings of **\$12,444,728**, a number that has grown to **\$56,583,450** in FY21, a **355%** increase.

Furloughs, Executive Salary Reductions and WorkShare

In order to minimize disruption for employees

and stretch resources as far as possible, each university focused on workforce programs that would retain the most jobs over the long-term and protect benefits as much as possible, beginning with executive salary reductions and furloughs, to reduce the overall number of positions that had to be eliminated or reduced. To support many positions that experienced a reduction, most institutions leveraged the enhanced unemployment insurance and the WorkShare program (total of **3,384** employees) to ensure employees could continue to receive health benefits and most of their salaries. Other actions included FTE reductions, leave without pay with extended benefits, and, in some cases, layoffs.

All-Funds Employees

Because a main strategy to combat the spread of COVID-19 is to increase social distance, many on-campus operations have completely transformed and are being provided through new modalities. Due to dramatic constraints around on-campus activities and many fewer students present, many of the hardest hit areas on campus are those supported by auxiliary revenues such as housing, dining, child care, and student recreational centers. While this report provides the amount of cost savings measures and use of fund balance by university E&G areas, universities have taken personnel actions university-wide. Across all institutional employees, **8,316** university employees experienced a personnel action.

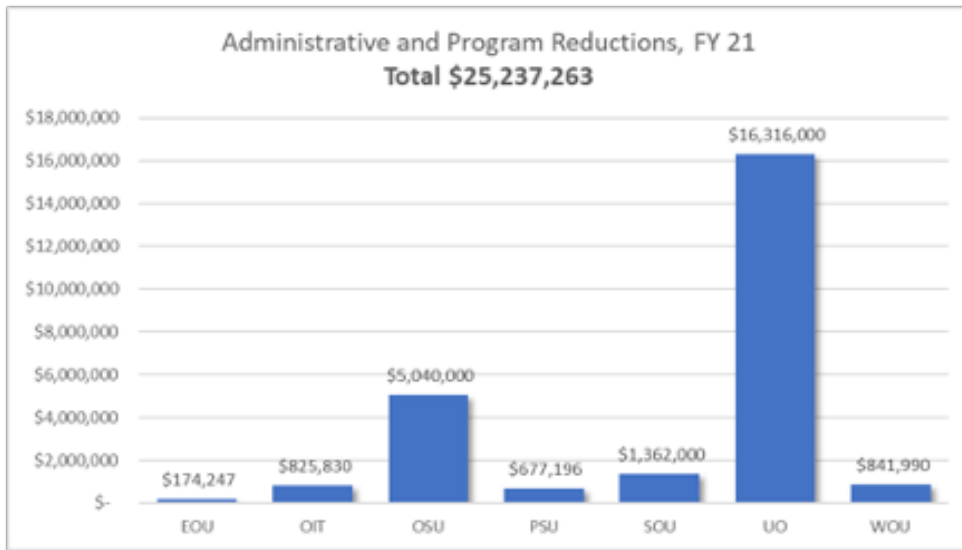
The number (headcount) of employees affected by various personnel initiatives are:

- 1,972 classified employees
- 2,045 faculty
- 3,082 unclassified/professional employees
- 61 total layoffs



Cost Management Measures: Administrative and Program Reductions

Though position costs make up the vast majority of E&G Funds, other cost-containment strategies help institutions avoid painful position or program eliminations. The administrative and program reduction data represents FY21 budget cuts other than position reductions directed at service and supplies (S&S), course sections and general departmental cuts. Some administrative and program costs accrued because of the pandemic. Travel, food, and many direct expenses that a university would usually incur were reduced significantly. Further cuts to S&S budgets were implemented on most campuses. In total, universities reduced **\$25,237,263** from their budgets in administrative and program reductions.

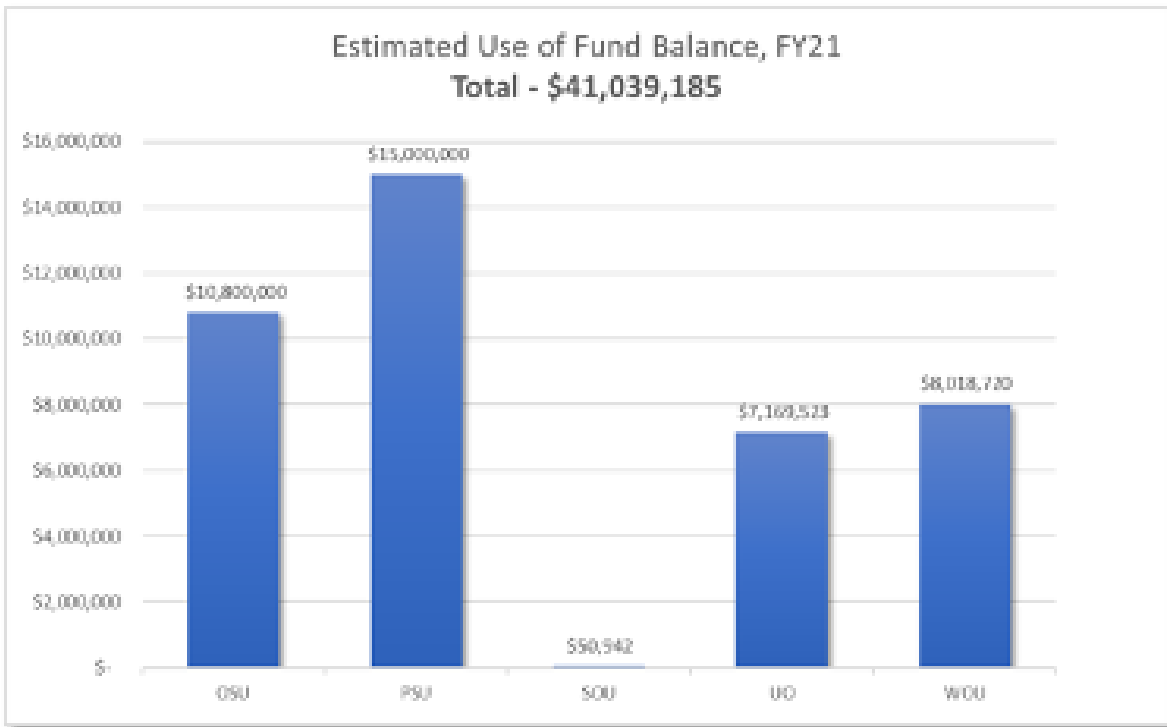


Other Cost Savings

In addition to the easily identifiable reductions in administrative and program reductions, universities have implemented other strategies to bring costs down. Institutions have carved off non-critical, non-mission essential activities wherever possible. Some institutions have implemented further budget reductions across their E&G fund, and some have delayed and/or cancelled investments in capital improvement and renewal. In sum, the universities have reduced more spending by **\$8,265,793** utilizing other methods.

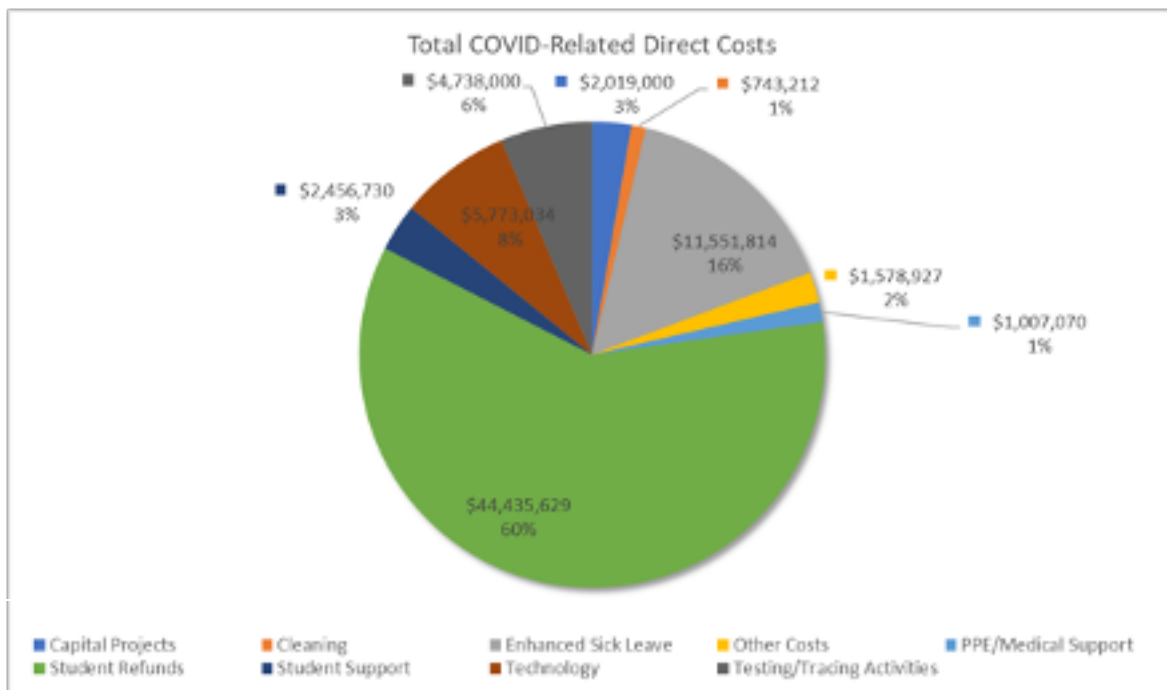
Use of Fund Balance

Maintaining sufficient fund balance is an industry-appropriate practice and allows for flexibility to respond to emerging needs in addition to providing rating agencies assurance to lock in favorable bond rates and allow institutions to prepare for inevitable economic downturns. Use of fund balance has been a critical component to manage through the pandemic. In recent years, Oregon public universities have used E&G Fund balances to defray budget cuts. Fund balance use is a one-time funding stop-gap that cannot be used to maintain ongoing programs. In FY21, fund balance use increased sharply as unanticipated costs arose and revenue streams dried up. Universities increased their use of fund balance from **FY20 (\$28,310,360)** to **FY21 (\$41,039,185)** a **45%** increase. The strategy of using fund balance to address budget shortfalls cannot continue indefinitely.



COVID-19 Specific Costs

While this report is focused on cost containment, the pandemic has introduced new and increased costs in various area including technology costs (hardware, software, services such as Zoom) to expand remote instruction and support extensive work from home, COVID-19 testing, expanded cleaning and provision of personnel protective equipment (PPE). As of August, the universities have incurred **\$74,303,416** in direct COVID-19-related expenditures, over **\$44 million** of which has been returned to students.



APPENDIX

UPDATE TO
BUDGET NOTE REPORT
HOUSE BILL 5024 (2019)

FY21

Detail of Cost Saving Measures Implemented				
Institution	Fiscal Year Implemented	Fiscal Year Savings Realized	Description	E&G Funds
OSU	FY21	FY21	Institutional costs, primarily reductions in capital renewal spending	\$5,760,000
SOU	2021		Carve-off non-critical, non-mission essential activities (where possible - COVID related reductions in services	\$500,000
OIT	FY20	FY20, FY21	OT-ORG position review process to review each new and replacement hire; cost savings in delayed hiring or elimination of positions not needed; total savings would be difficult to calculate	
PSU	FY21	FY21	Across the Board 1.1% General Fund Budget Reduction (net of Unclass/Unrep salary freeze)	\$2,005,793
Total				\$8,265,793

Use of Reserves		
Institution	Weeks in Reserve	Use of Fund Balance
WOU	3.8	\$8,018,720
OSU	6.0	\$10,800,000
SOU	4.2	\$50,942
UO	5.0	\$7,169,523
OIT	10.2	\$-
PSU	13.5	\$15,000,000
EOU	12.3	\$-
Total	7.4	\$41,039,185

Detail of Administrative and Program Reductions

Institution	Notes	Fiscal Year Implemented	Fiscal Year Savings Realized	Description	E&G Funds
EOU	Projects funded in FY20	FY21	FY21	Facility software project complete	\$29,975
EOU	Program elimination at Mt Hood	FY21	FY21	Direct Expenses no longer needed program moved to main campus	\$10,066
EOU	Direct Expenses	FY21	FY21	Dual High School program funding reduction	\$8,653
EOU	Direct Expenses	FY21	FY21	Facilities Subscription Service	\$3,900
EOU	Direct Expenses	FY21	FY21	Environmental Health Safety	\$3,227
EOU	Direct Expenses	FY21	FY21	Summer Session	\$2,000
EOU	Direct Expenses	FY21	FY21	First Year Experience	\$555
EOU	Direct Expenses	FY21	FY21	Communcations	\$500
EOU	Direct Expenses	FY21	FY21	Computer Replacement 1x savings	\$50,437
EOU	Direct Expenses	FY21	FY21	Copy Center Elimination	\$54,702
EOU	Direct Expenses	FY21	FY21	Associate Provost Position Elimination Associated Expenditure budget	\$10,232
OIT	S&S reductions - President	FY21	FY21	Supplies and Services reductions	\$170,700
OIT	S&S reductions - Acad Affairs	FY21	FY21	Supplies and Services reductions	\$524,353
OIT	S&S Reductions - Student Affairs	FY21	FY21	Supplies and Services reductions	\$2,359
OIT	S&S Reductions - F&A	FY21	FY21	Supplies and Services reductions	\$128,418
OSU	FY 21 additional service and supply reductions	FY21	FY21	Campus wide reductions	\$5,040,000
PSU		FY21	FY21	Eliminate minor equipment and Athletic Director discretionary funds	\$61,500
PSU		FY21	FY21	Cancellation of contracts and migration of software to new vendors	\$103,340
PSU		FY21	FY21	Reduce inflation on services and supplies	\$341,089
PSU		FY21	FY21	Reduce travel, conferences & trainings, treasury consulting & legal services	\$171,267
SOU	AA Reductions	FY21	FY21	Academic Affairs program savings	\$362,000
SOU	Freeze Travel	FY21		Freeze all travel - exceptions only at Cabinet level	\$700,000
SOU	No Food	FY21		No campus events will have catered/ purchased food	\$300,000
UO	Global Education		FY21	Supplies and Services Reductions due to freeze on study abroad operations	\$7,000,000
UO	All Units *Reported \$5 - 12M		FY21	Supplies and Services Reductions due to Covid-19 restrictions (travel, events, etc.); range of estimate varies based on assumed duration of restrictions	\$8,500,000
UO	Various units		FY21	Final Implementation of Spring 2019 Budget Cuts - IS, Museums, Portland Program, etc.	\$816,000
WOU	4.5% S&S reductions	FY21	FY21	Reduced S&S budgets by 4.5%	\$841,990
					\$25,237,263

FY21

Labor							
Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
EOU	Position Restructure	Assessment Coordinator	\$50,115	1	Salary Reductions	Unclassified	Academic Support
EOU	Position Elimination	Geography Instructor	\$91,872	1	Elimination	Faculty	Instruction
EOU	Program Reduction	Multiple positions	\$36,225	1	Other	Faculty	Instruction
EOU	Program Funding Reduction	Science and Technology	\$39,391	1	Other	Faculty	Academic Support
EOU	Program Funding Reduction	Teacher Preparation	\$64,907	0	Other	Faculty	Academic Support
EOU	Program Funding Reduction	Multiple positions	\$24,500	0	Other	Faculty	Academic Support
EOU	Program Funding Reduction	Multiple positions	\$21,700	0	Other	Faculty	Instruction
EOU	Program Elimination	Business	\$32,253	1	Elimination	Faculty	Instruction
EOU	Program Funding Reduction	Multiple positions	\$12,350	0	Other	Faculty	Instruction
EOU	Delay hiring in FY21	Multiple positions	\$600,000	18	Vacant	Other	
EOU	Workshare program - 185 Admin Professionals and Classified includes OPE	Multiple positions	\$420,000	185	Salary Reductions	Other	
OIT	President's Division Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$105,253	0	Furlough	Other	Institutional Support
OIT	Academic Affairs Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$500,261	0	Furlough	Other	Academic Support
OIT	Student Affairs Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$85,000	0	Furlough	Other	Student Services
OIT	F&A Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$404,740	0	Furlough	Other	Institutional Support
OIT	SEM Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$209,139	0	Furlough	Other	Institutional Support
OIT	A&M Furloughs	All Classified and Unclassified Staff; Excludes Faculty	\$109,800	0	Furlough	Other	Institutional Support
OIT	Position Savings Acad. Affairs - vacant position eliminations and layoffs	Classified, Unclassified and Faculty positions	\$1,117,478	0	Other	Other	Other
OIT	Position savings Stud. Affairs - vacant position eliminations and layoffs	Classified and Unclassified	\$174,075	0	Other	Other	Student Services
OIT	Position savings F&A - vacant position eliminations and layoffs	Classified and Unclassified	\$263,696	0	Other	Other	Institutional Support
OIT	Position savings SEM - vacant position eliminations and layoffs	Classified and Unclassified	\$262,543	0	Other	Other	Institutional Support

Labor							
Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
OSU	University salary reduction program	Multiple positions	\$5,498,026	0	Salary Reductions	Faculty	Instruction
OSU	Reductions specific to senior administrators	Senior administrators	\$2,207,600	0	Salary Reductions	Unclassified	Institutional Support
OSU	University salary reduction program	Multiple positions	\$2,421,994	0	Salary Reductions	Unclassified	Other
OSU	Workshare	Multiple positions	\$71,780	0	Other	Classified	Other
OSU	Layoffs	Multiple positions	\$866,553	0	Layoff	Classified	Other
OSU	Leave without pay (LWOP) but continuation of benefits	Multiple positions	\$38,016	0	Other	Classified	Other
OSU	FTE Reductions (keeping same rate of pay, so not payroll reductions)	Multiple positions	\$38,115	0	Other	Unclassified	Other
OSU	Frozen positions - unclassified	Multiple positions	\$4,347,648	0	Other	Unclassified	Other
OSU	Personnel cost savings (no mid-year raise, vacancies, delayed hiring)	Multiple positions	\$6,480,000	0	Other	Other	Other
OSU	FTE Reductions (keeping same rate of pay, so not payroll reductions)	Multiple positions	\$15,609	0	Other	Faculty	Instruction
PSU	Participate in Workshare Program @ 20% work reduction	Unclassified	\$2,765,707	624	Furlough	Unclassified	Other
PSU	Participate in Workshare Program @ 20% work reduction	Classified	\$1,509,730	402	Furlough	Classified	Other
PSU	Salary Freeze for Unclassified Unrepresented Positions	Various Unclassified	\$1,431,633	288	Other	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	President	\$33,000	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Asc VP of OIT & CIO	\$10,746	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Provost and VP OAA	\$15,222	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	VP Enrollment Management	\$12,000	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Vice President FADM	\$13,158	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Vice President University Relations	\$6,750	1	Salary Reductions	Unclassified	Institutional Support

* Includes 6 months of savings (but may be more)

Labor							
Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
PSU	Temporary Executive Salary Reduction*	Vice President Research	\$10,818	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	General Counsel	\$11,532	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Dean, Engr & Comp Sci	\$13,482	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	VP Acad Pers&Lead & Dean IGE	\$7,092	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Intrm Vice Provost AcBud	\$5,808	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Dean Fine & Perf Arts	\$7,098	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	AVP & Dean Grad Studies	\$6,492	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Dean School of Business	\$13,188	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Dean School of Education	\$7,494	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Dean Sch of Social Work	\$10,500	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Interim Dean, Urban & Pub Affr	\$6,882	1	Salary Reductions	Unclassified	Institutional Support
PSU	Temporary Executive Salary Reduction*	Vice Provost Student Affairs	\$5,946	1	Salary Reductions	Unclassified	Institutional Support
PSU	Hold Vacant	OAA UX VP Acad & Fiscal Plan	\$192,899	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	REG C Office Specialist 2	\$30,784	1	Vacant	Classified	Student Services
PSU	Hold Vacant	COL UP Project Manager	\$62,987	1	Vacant	Unclassified	Academic Support
PSU	Hold Vacant	POF UU VP,AcclInnov,Plan,&Prtns	\$230,184	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	LAS UP Grad Asst Prog Admin	\$56,000	1	Vacant	Unclassified	Academic Support
PSU	Hold Vacant	BST C Office Specialist 2	\$38,016	1	Vacant	Classified	Instruction
PSU	Hold Vacant	LAS UX Asc Dean Rsch&Grad Prog	\$110,148	1	Vacant	Unclassified	Instruction
PSU	Hold Vacant	ANT UP Professor	\$22,166	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	BST UP Senior Instructor II	\$24,669	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	ENG UP Sr Instructor II	\$43,525	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	FLL UP Sr Instructor II	\$61,695	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	GGR UP Rsch Asst Prof	\$12,832	1	Vacant	Faculty	Research
PSU	Hold Vacant	GGR UP Research Assistant Prof	\$14,220	1	Vacant	Faculty	Research
PSU	Hold Vacant	COM UP Asst Prof	\$61,578	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	HON UP Professor	\$31,836	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	ESL UP Instructor	\$146,028	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	JPH UU VicePrvst UGTrg BM Rsch	\$200,983	1	Vacant	Unclassified	Instruction
PSU	Hold Vacant	SSW UP Mkt & Comm Mgr	\$47,314	1	Vacant	Unclassified	Instruction

* Includes 6 months of savings (but may be more)

Labor

Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
PSU	Hold Vacant	RRI UP Manager TIO Center	\$53,937	1	Vacant	Unclassified	Research
PSU	Hold Vacant	SBA UP Assistant Professor	\$147,006	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	SBA UP Asst Professor	\$124,662	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	SBA UP Admis & Data Manager	\$54,216	1	Vacant	Unclassified	Instruction
PSU	Hold Vacant	SBA UP Career&EmployRelations	\$51,624	1	Vacant	Unclassified	Instruction
PSU	Hold Vacant	EDU UU Business Manager	\$70,896	1	Vacant	Unclassified	Instruction
PSU	Hold Vacant	EDU C Office Specialist 2	\$44,520	1	Vacant	Classified	Instruction
PSU	Hold Vacant	EAS UP Pre-College Progra Coord	\$2,953	1	Vacant	Unclassified	Academic Support
PSU	Hold Vacant	CMP UP Advisor	\$46,000	1	Vacant	Unclassified	Academic Support
PSU	Hold Vacant	ART UP Professor	\$96,217	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	NLE UP Dir of CWPP	\$85,165	1	Vacant	Unclassified	Public Service
PSU	Hold Vacant	JUS C Office Specialist 2	\$38,660	1	Vacant	Classified	Instruction
PSU	Hold Vacant	UTC UX TREC Director	\$119,667	1	Vacant	Unclassified	Research
PSU	Hold Vacant	USP UP Asc Prof	\$85,241	1	Vacant	Faculty	Instruction
PSU	Hold Vacant	LIB UX Reference Srvcs Mgr	\$101,502	1	Vacant	Unclassified	Academic Support
PSU	Hold Vacant	OSA UP Asst Dir CulRscCnt	\$57,485	1	Vacant	Unclassified	Student Services
PSU	Hold Vacant	ATH UU Dir ExternalEvents&Engm	\$44,076	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	ATH UU Dir, Ticket Sales&Servs	\$33,972	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	FAO UU Asst Dir for Loans&Comm	\$67,644	1	Vacant	Unclassified	Student Services
PSU	Hold Vacant	FAO UP Fin Aid Cnslr	\$50,484	1	Vacant	Unclassified	Student Services
PSU	Hold Vacant	ADM UP Communications Coord	\$50,510	1	Vacant	Unclassified	Student Services
PSU	Hold Vacant	PSR UU AsstDir Planning&Design	\$94,056	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	CSS UU Campus Police Sergeant	\$88,812	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	HRC UU Sr.HRConsultantOrgDevSt	\$32,500	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	HRC C Office Specialist 2	\$18,228	1	Vacant	Classified	Institutional Support
PSU	Hold Vacant	SFS UP Financial Coach	\$45,624	1	Vacant	Unclassified	Student Services
PSU	Hold Vacant	FAP C Trades/Maint Worker 2	\$40,616	1	Vacant	Classified	Operating & Maintenance of Plan
PSU	Hold Vacant	FAP C Trades/Maint Worker 2	\$50,239	1	Vacant	Classified	Operating & Maintenance of Plan
PSU	Hold Vacant	OIS C Info Tech Consult 2	\$54,452	1	Vacant	Classified	Institutional Support
PSU	Hold Vacant	POF UU Events Coordinator	\$23,252	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	DIV UU Dir Diversity Educ&Lear	\$75,000	1	Vacant	Unclassified	Institutional Support
PSU	Hold Vacant	DRC C Office Specialist 1	\$38,028	1	Vacant	Classified	Student Services

FY21

Labor							
Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
SOU	E&G - Faculty Furloughs (8 days - inclusive of 33% OPE)		\$720,421	183	Furlough	Faculty	Instruction
SOU	E&G - Classified Furloughs (20% or 40% 7/1/20 - 12/31/20 - Including 29% OPE)		\$808,558	129	Furlough	Classified	Institutional Support
SOU	E&G - Admin Furloughs (20% or 40% 7/1/20 - 12/31/20 inclusive of 29% OPE)		\$1,129,152	125	Furlough	Unclassified	Institutional Support
SOU	Hiring Freeze 7/1/20 - 6/30/21 (no OPE included) (ALL FUND TYPES)		\$650,000	0	Vacant	Other	Other
SOU	Student Affairs Re-organization (E&G and AUX)		\$200,000	0	Vacant	Other	Student Services
UO	Workshare Program - 266 Classified Staff (0.2 FTE - 0.4 FTE Reductions)		\$382,000	266	Salary Reductions	Classified	Other
UO	Workshare Program - 225 Unclassified Staff (0.2 FTE - 0.4 FTE Reductions)		\$400,000	225	Salary Reductions	Unclassified	Other
UO	Workshare Program - 18 Faculty (0.2 FTE - 0.4 FTE Reductions)		\$36,000	18	Salary Reductions	Faculty	Other
UO	Leave without Pay with Extended Benefits - 12 Classified Staff		\$67,000	12	Furlough	Classified	Other
UO	Leave without Pay with Extended Benefits - 1 Unclassified Staff		\$2,000	1	Furlough	Unclassified	Other
UO	Global Education HR Actions - layoff and FTE reduction (classified staff)		\$628,000	6	Elimination	Classified	Other
UO	Global Education HR Actions - layoff and FTE reduction (unclassified staff)		\$1,600,000	23	Elimination	Unclassified	Other
UO	Global Education HR Actions - layoff and FTE reduction (faculty)		\$245,000	3	Elimination	Faculty	Other
UO	Transportation Services HR Actions - layoff 2 Classified Staff		\$53,000	2	Elimination	Classified	

Labor

Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
UO	Elimination of Annual Salary Increases - Unclassified Staff		\$1,238,000	0	Other	Unclassified	Other
UO	Elimination of Annual Salary Increases - Faculty		\$2,200,000	0	Other	Faculty	Other
UO	Senior Leadership - Voluntary Pay Cuts - 10% for VPs and Deans; 12% for President		\$369,000	0	Salary Reductions	Unclassified	Other
UO	Reduction in Hiring of New Tenure Track Faculty to replace vacant lines		\$3,000,000	20	Elimination	Faculty	Other
UO	Reduction in Hiring of New Graduate Employees - Elimination of IPSA Program		\$2,000,000	30	Elimination	Other	Other
WOU		Office Specialist 2 - Business Office	\$32,724	1	Elimination	Classified	Institutional Support
WOU		Writer - MarCom	\$44,010	1	Elimination	Classified	Institutional Support
WOU		Accountant Tech - MarCom	\$38,688	1	Elimination	Classified	Institutional Support
WOU		Violence Prevention Coordinator	\$42,000	1	Elimination	Unclassified	Student Services
WOU		IR Analyst	\$63,000	1	Elimination	Unclassified	Institutional Support
WOU		Director of International Education	\$122,424	1	Elimination	Unclassified	Academic Support
WOU		Accounting Tech - Facilities	\$38,688	1	Elimination	Classified	Institutional Support
WOU		Locksmith - Facilities	\$46,644	1	Elimination	Classified	Operating & Maintenance of Plan
WOU		Trades Maintenance Worker 2 - Facilities	\$127,440	3	Elimination	Classified	Operating & Maintenance of Plan
WOU		Custodian - Facilities	\$220,031	7	Elimination	Classified	Operating & Maintenance of Plan
WOU		Grounds Maintenance Worker 1 - Facilities	\$65,784	2	Elimination	Classified	Operating & Maintenance of Plan
WOU		Print Shop Tech	\$35,652	1	Elimination	Classified	Operating & Maintenance of Plan
WOU		Custodian - Student Engagement	\$31,030	1	Elimination	Classified	Student Services
WOU		Asst Soccer Coach	\$18,300	1	Elimination	Unclassified	Student Services
WOU		Head Soccer Coach	\$60,000	1	Elimination	Unclassified	Student Services
WOU		Admin Asst - Sponsored Projects	\$59,772	1	Elimination	Unclassified	Research

Labor							
Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
WOU		Analyst Programmer - UCS	\$102,652	1	Elimination	Classified	Institutional Support
WOU		Information Tech Consultant - UCS	\$80,307	1	Elimination	Classified	Institutional Support
WOU		Academic Advisor	\$40,200	1	Elimination	Unclassified	Student Services
WOU		Admissions Counselor	\$36,000	1	Elimination	Unclassified	Student Services
WOU		Admission Receptionist	\$30,000	1	Elimination	Classified	Student Services
WOU		Curriculum Assistant	\$45,000	1	Elimination	Unclassified	Academic Support
WOU		Food Service	\$34,308	1	Elimination	Classified	Student Services
WOU		Cashier 2	\$30,000	1	Elimination	Classified	Institutional Support
WOU		Events Manager	\$40,282	1	Elimination	Unclassified	Instruction
WOU		Office Specialist 2 - CAD	\$38,400	1	Elimination	Classified	instruction
WOU		Athletics Development	\$70,500	1	Elimination	Unclassified	Institutional Support
WOU		Equipment Systems Specialist	\$57,600	1	Elimination	Classified	Institutional Support
WOU		Program Assistant - COE	\$55,752	1	Elimination	Unclassified	Academic Support
WOU		Program Coordinator - COE	\$45,084	1	Elimination	Unclassified	Academic Support
WOU		Program Assistant - COE	\$50,184	1	Elimination	Classified	Academic Support
WOU		Office Specialist 2 - SLCD	\$16,117	1	Elimination	Classified	Student Services
WOU		APS - HWC	\$42,480	1	Elimination	Classified	Student Services
WOU		Admin - Student Enrichment	\$39,324	1	Elimination	Unclassified	Student Services
WOU		Financial Aid Counselor	\$38,304	1	Elimination	Unclassified	Student Services
WOU		Grad Office Asst	\$21,815	1	Elimination	Classified	Academic Support
WOU		Recruitment Manager	\$62,616	1	Elimination	Unclassified	Institutional Support
WOU		Assistant Director - International Office	\$49,332	1	Elimination	Unclassified	Institutional Support
WOU		Asst Dir - Athletics	\$56,460	1	Elimination	Unclassified	Institutional Support
WOU		Assistant Coaches	\$63,038	2	Elimination	Unclassified	Institutional Support
WOU		Library Tech 3	\$38,820	1	Elimination	Classified	Academic Support
WOU		Admin Asst - MSSP	\$36,000	1	Elimination	Classified	Student Services
WOU		APA - Math	\$48,864	1	Elimination	Classified	Academic Support
WOU		Print Tech	\$46,644	1	Elimination	Classified	Operating & Maintenance of Plan
WOU		Office Manager - Registrars	\$44,520	1	Elimination	classified	Institutional Support
WOU		SHCC Employees	\$400,000	8	Elimination	Unclassified	Student Services
WOU		Advancement Systems Manager	\$65,904	1	Elimination	Unclassified	Institutional Support
WOU		IT Specialist	\$210,000	3	Elimination	Classified	Institutional Support
WOU		Student Engagement	\$81,936	2	Elimination	Unclassified	Student Services
WOU		Student Engagement	\$111,600	3	Elimination	Classified	Student Services

Labor

Institution	Notes	Position Title	Total Compensation	Head Count	Source of Savings	Classification	Primary Functional Area
WOU		President	\$14,896	1	Salary Reductions	Unclassified	Institutional Support
WOU		Unclassified staff	\$159,160	167	Furlough	Unclassified	
WOU		Classified staff	\$732,096	153	Furlough	Classified	
WOU		Classified staff	\$782,913	51	Furlough	Classified	