



## Board of Trustees

### Finance and Capital Assets Committee

9:00 a.m.  
October 12, 2022

Arno Maris Gallery, Room 201, Ely Hall

A live stream of the meeting for public viewing will also take place on YouTube at the following link: <https://www.westfield.ma.edu/live>

For information about Westfield State's COVID-19 procedures, visit: [www.westfield.ma.edu/covid](http://www.westfield.ma.edu/covid)

- 
- |  |   |
|--|---|
| <b>1. Called to Order</b>  | Trustee Salehi                                    |
| <b>2. Minutes</b>  |   |
| a. June 28, 2022   | Trustee Salehi                                    |
| <b>3. Items for Information</b>  |   |
| a. Travel Expenses of the President and the President's Direct Reports: July 1, 2021 – June 30, 2022 | Lisa Freeman                                      |
| b. Fixed Assets Inventory Progress Report  | Steven Scibelli                                   |
| <b>4. Items for Action</b>   |   |
| a. Motion – Vehicle Purchase (Ambulance)   | Christopher Perkins                               |
| b. Motion – Student Travel Policy (4040)   | Stephen Taksar/Maggie Balch                       |
| c. Motion – FY23 Operating Budget  | Stephen Taksar/Maria Feuerstein                   |
| d. Motion – FEMA Reserves Request  | President Thompson/Stephen Taksar/<br>Leslie Rice |
| <b>5. Items for Discussion</b>   |   |
| a. FY24 Budget Planning Assumptions and Timeline   | President Thompson/Stephen Taksar                 |
| b. Five-Year Financial Forecast Update and Reserves  | Stephen Taksar/Maria Feuerstein                   |

#### Attachment(s):

- a. Minutes 6-28-22 (Draft)
- b. Travel Expenses of the President and the President's Direct Reports\_July 2021 – July 2022

- c. Fixed Assets Inventory Progress Report
- d. Motion – Vehicle Purchase
- e. Vehicle Purchase (Memo)
- f. Vehicle Purchase (Invoice)
- g. Motion – Student Travel Policy
- h. Student Travel Policy (No Track Changes)
- i. Student Travel Policy (Track Changes)
- j. Motion – FY23 Operating Budget
- k. FY23 Operating Budget (Narrative)
- l. FY23 Operating Budget (Final Budget)
- m. FY23 Operating Budget (Detailed Budget)
- n. FY23 Operating Budget (June 2022 Provisional Material)
- o. Motion – FEMA Reserves Request
- p. FEMA Reserves Request
- q. FY24 Budget Planning Assumptions and Timeline (Narrative)
- r. Five-Year Financial Forecast Update and Reserves (Narrative)



## BOARD OF TRUSTEES

Finance and Capital Assets Committee

June 28, 2022

Minutes

Loughman Living Room, Scanlon Hall

And via Zoom, in accordance with Massachusetts Gov. Charlie Baker’s Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, § 20 dated March 12, 2020.

A live stream of the meeting for public viewing also took place on YouTube.

**MEMBERS PRESENT:** Committee Chair Ali Salehi, Vice Chair Theresa Jasmin, Secretary Paul Boudreau, and Trustees Madeline Landrau, and Chris Montemayor

**MEMBERS PARTICIPATING REMOTELY:** Trustee Chloe Sanfacon

**TRUSTEE GUESTS PRESENT:** Trustees Melissa Alvarado and Dr. Robert Martin

Also present were Westfield State University President Dr. Linda Thompson; Administration and Finance Vice President Stephen Taksar and Associate Vice President Trish Bonica; Strategic Finance and Institutional Planning Associate Vice President Maria Feuerstein; Procurement and Administration Director Gary Duggan; Capital Planning and Facilities Associate Vice President Maureen Socha; and EMT Instructor Christopher Perkins.

Committee Chair Salehi called the meeting to order at 11:32 AM and the committee members present and joining remotely as listed above were announced. It was stated that the meeting is being livestreamed and recorded.

**MOTION** made by Trustee Landrau, seconded by Trustee Jasmin, to approve the minutes of the April 27, 2022, meetings.

**There being no discussion, ROLL CALL VOTE** taken:

Trustee Boudreau	Yes	Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

President’s Remarks. President Thompson shared that she has asked that enrollment be connected with the financial strategy and that Facilities and Operations are helping to utilize the best space on campus.

Trustee Salehi requested the committee and Board to take a more active role in the finances of the University and that the entire campus needs to make sacrifices, not just the students with increased fees.

FY22 Sponsorships. Mr. Taksar shared the sponsorship report that is provided annually, together with a summary clarifying the sponsorship process and the Board of Higher Education's (BHE) expectation of the review and compliance of the trust fund standards. The University should not contribute to sponsorship organizations without a benefit. Although the Board approved a \$30,000 cap on sponsorship activity, the total sponsorship funds were much lower the last two years since expenses were cut across the entire campus. The sponsorship limit can change if requested.

Vehicle Purchase (Ambulance) Update. Instructor Christopher Perkins gave an update that the ambulance purchased from Southwick is being prepared and should be on campus by mid-August.

Parenzo Renovation Update. Mr. Taksar stated the project has an expected overrun of \$400,000 to \$500,000. A grant that is in process is being reviewed for which portion of its funds could apply to the Parenzo project. The campus should receive approximately \$3.5 million in American Rescue Plan Act (ARPA) funding, which supports COVID or maintenance projects, and some of those funds will be set aside to help with the overrun if needed. Ms. Socha stated supply chain issues continue and there is concern that some IT equipment is taking a year to receive. The project is still on schedule with windows arriving in mid-August, asbestos to be removed from under the Parenzo gym, and move-in dates of summer 2023 for most departments and January 2024 for the Banacos Center.

Reserves: Rollovers, Unrestricted Net Position, or Cash. Mr. Taksar explained the multiple types of reserves. Parthenon did a recent study of all Massachusetts universities and performed benchmarking across the country. Other systems reported having approximately five-to-seven months of reserves in place. We have a healthy cash reserve but a negative net position. He categorized reserves into two categories, 1) unspent funds budgeted in one year but requested to be used in the next year, and 2) use of cash reserves generated in multiple prior years sitting on the books as excess cash. When reserves are requested for capital projects, it is typically an example of using funds generated and set aside in a prior year to be used in the existing fiscal year but not drawing down cash. Using true reserves, such as in the glide-path strategy or \$500,000 investment in Financial Aid, there is no direct offset of how the funds are generated and it is a strict drawdown of cash. It is important to understand the distinction between the two categories. Any unspent Higher Education Emergency Relief Funds (HEERF) received will create excess cash.

Motion – FY23 Provisional Operating Budget. The following motion was made, followed by discussion.

**MOTION** made by Trustee Landrau, seconded by Trustee Jasmin, to approve the FY23 provisional operating budget as presented and to authorize the President to make budget adjustments to these funds.

**Discussion:** Mr. Taksar and Ms. Feuerstein presented the FY23 operating budget, summarized as follows.

- Projected enrollment for FY23 is 3,073, which is 34% decline from 2017. From 2013 to 2018, there was a 33% decline. The campus has done a good job on cost containment and reductions to offset the deficit. The challenge is looking for return on investments. Data-informed analysis is needed on campus initiatives to get financials in the right direction. The graph represents average annual billed students per year, not a student head count. We are now budgeting closer to actual enrollment.
- Enrollment planning and strategies need to be implemented.
- Enrollment Variance Analysis from FY22 to FY23 is a point-in-time snapshot of undergraduate billable students and graduate students by credit hour. There is a projection of a year-over-year decline of 142 average billable students with CGCE

reflecting a net impact of 113 students in FY22. The undergraduate student credit hours are slightly lower.

- The financial impact from a reduction of 174 students from the April projection creates an additional deficit of \$2,800,832. Dining operations expect to be net neutral by incorporating cost reductions to offset lower enrollment.
- In the FY23 provisional budget, it is expected revenue will be down \$754,965 (0.7%) from FY22. We are relying more on state appropriations as a revenue source.
- In the FY23 provisional budget, expenses show a net loss of \$2,346,450 (49.9%) from last year.
- Residential Life expenses are a major concern. By 2024, we could be losing approximately \$4 million per year. Residential housing helps retention but creates large debt. We need 95% occupancy to break even and we are currently at 70%.
- The glide-path approach will help balance the budget while we try to find a long-term solution for the structural deficit problem.
- There is \$2.6 million in cash reserves being requested as part of the glide-path strategy which would help close the gap for this year, leaving an approximate \$1 million deficit gap to solve by the campus.
- A snapshot of Residential Life’s FY23 financials project a loss of \$1.1 million if they use all of their reserves. The MSCBA requires 5% of their prior year’s expenses in reserves, so the University will need to transfer \$1,932,482 from the operating budget to Residential Life in FY23. Continued support for Residential Life will be built into the budget forecast.
- A vote to approve the provisional budget today is critical to keep the University operational on July 1.
- At the time of the Parthenon study, the University had eight months of liquidity, but there is some concern of continuing to use reserves to balance the budget. It was requested to provide the amount in reserves from January 2017 to a projected amount for FY23.
- To address delays in the supply chain there is a request for \$250,000 of reserves to pay for items already ordered but not received, so current funds are not being used.
- The new calculation for the glide path includes \$2,650,8803 of reserves, which is \$600,000 higher, strictly driven by enrollment. The total request for reserves is approximately \$6,000,000, half of which relates to timing (e.g. supply chain, capital projects), so the true draw down of reserves is \$3 million.
- The map was shown of how the \$1 million loss was calculated to support the glide-path strategy for the first year (FY23).
- Over the summer, enrollment will be monitored, cabinet will develop a strategy to close the \$1 million deficit, final adjustments to the state appropriation will be made and the final budget will be presented at the October meeting.
- Multi-year planning financial forecast includes an analytical approach to calculate the true projection forecast for the future, a NECHE requirement.

There being no further discussion, **ROLL CALL VOTE** taken:

Trustee Boudreau	Yes	Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

Capital Budget. **MOTION** made by Trustee Landrau, seconded by Trustee Montemayor, to approve the FY23 proposed capital budget as presented in the FY23 Major Capital Projects for Facilities Plan.

**Discussion:** The proposed capital budget was reviewed and supported by cabinet and the president. Board approval is needed to finish projects during the summer. This year contingency lines were separated to forecast better and budget correctly. The next distribution of DCAMM funding will be the same as previously received, and our project ideas need to be submitted to them. The \$1 million allocation from ARPA for campus projects is not included in the current figures but will be presented for approval at an upcoming executive committee meeting, together with FEMA reimbursements of COVID expenses.

There being no further discussion, **ROLL CALL VOTE** taken:

Trustee Boudreau	Yes	Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

Vehicle Lease/Purchase Program. **MOTION** made by Trustee Boudreau, seconded by Trustee Montemayor, to approve FY23 expenditures for the vehicle lease/purchase program, as presented.

**Discussion:** Board approval is needed to obtain newer vehicles for less money. The Parenzo planning is adding infrastructure for electric vehicles (EV). We are working with the Department of Energy for funding options.

There being no further discussion, **ROLL CALL VOTE** taken:

Trustee Boudreau	Yes	Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

FY23 Sponsorships. **MOTION** made by Trustee Landrau, seconded by Trustee Montemayor, to authorize the University to spend up to \$30,000 in FY23 on sponsorship and/or attendance at community events, consistent with University guidelines for the expenditure of such funds. The University will report all expenditures made under this umbrella approval no later than the June 2023 meeting of the Board of Trustees.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Boudreau	Yes	Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

There being no further business, **MOTION** made by Trustee Landrau, seconded by Trustee Montemayor, to adjourn.

There being no discussion, **ROLL CALL VOTE** taken:

Trustee Boudreau - Left meeting at 12:59 PM		Trustee Montemayor	Yes
Trustee Jasmin	Yes	Trustee Sanfacon	Yes
Trustee Landrau	Yes	Trustee Salehi	Yes

**Motion passed unanimously.**

Meeting adjourned at 1:00 PM.

Attachments presented at this meeting:

- a. Minutes 4-27-22 (Draft)
- b. FY22 Sponsorships
- c. FY22 Sponsorships (Process Review and Recommendations from 2019)
- d. Reserves (Summary)
- e. Motion – FY23 Provisional Operating Budget
- f. FY23 Provisional Operating Budget (Narrative)
- g. FY23 Provisional Operating Budget
- h. FY23 Provisional Operating Budget (Revised Enrollment Projection)
- i. FY23 Provisional Operating Budget (Approved Fees)
- j. Motion – Capital Budget
- k. Capital Budget
- l. Motion – Vehicle Lease/Purchase Program
- m. Vehicle Lease/Purchase (Memo)
- n. Vehicle Lease/Purchase Program
- o. Motion – FY23 Sponsorships

**Secretary's Certificate**

I hereby certify that the foregoing is a true and correct copy of the approved minutes of the Westfield State University Board of Trustees Finance and Capital Assets Committee meeting held on June 28, 2022.

\_\_\_\_\_  
Chris Montemayor, Secretary

\_\_\_\_\_  
Date

**Travel Expenses of the President and the President's Direct Reports  
July 2021 - June 2022**

**MICHAEL FREEMAN  
MICHELLE LEDOUX  
LISA MCMAHON  
JULINE MILLS  
TIMOTHY ROOKE**

*No travel activity.*

**DAN FORSTER**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Isle of Palms, SC: 3E (vendor) Thank you dinner.	05/26-05/27	\$782.60	Airfare	6/30
		\$377.34	Hotel	6/30
		\$32.50	Meals	6/28
		\$53.76	Mileage	6/28
		\$50.00	Parking	6/28
		\$391.74	Rental Car/Fuel	6/30
		<b>\$1,687.94</b>	<b>TOTAL</b>	

**FORSTER TOTAL**

**\$1,687.94**

**RICHARD LENFEST**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Indianapolis, IN: Attend NCAA Convention as required for the Athletic Director. - CANCELLED	01/18-01/23	\$291.40	Airfare	11/22
		\$20.00	Meals	11/22
		\$30.00	Registration	11/22, 2/15
		<b>\$341.40</b>	<b>TOTAL</b>	

Buzzards Bay, MA: Attend annual MASCAC conference meeting.	05/22-05/24	\$295.28	Hotel	6/28
		\$56.50	Meals	6/16
		<b>\$351.78</b>	<b>TOTAL</b>	

**LENFEST TOTAL**

**\$693.18**

**GLORIA LOPEZ**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Clearwater Beach, FL: Attend American Association of State Colleges and University Millennium Leadership Institute Conference.	11/04-11/07	\$550.96	Airfare	10/18

**LOPEZ TOTAL**

**\$550.96**

**STEPHEN TAKSAR**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Southbridge, MA: Attend Self-Study Workshop for NECHE Accreditation.	10/14-10/15	\$100.00	Hotel	10/18
		\$31.53	Mileage	11/08
		\$540.00	Registration	10/18
		<b>\$671.53</b>	<b>TOTAL</b>	



**Travel Expenses of the President and the President's Direct Reports  
July 2021 - June 2022**

**STEPHEN TAKSAR CONTINUED**

Destination and Purpose	Date	Amount	Expense	Post Date
Amherst, MA: Attend the Society for College and University Planning (SCUP) 2022 Annual North Atlantic Regional Conference where there will be a focus on integrated planning and its sustainable approach.	03/16-03/18	\$27.62	Mileage	3/25
		\$28.00	Parking	4/14
		\$460.00	Registration	4/14
		<b>\$515.62 TOTAL</b>		

Cape Cod, MA: Attend the Massachusetts state universities and community colleges annual chief financial officers and comptrollers meeting.	06/15-06/17	\$227.76	Hotel	4/14
		\$44.00	Meals	6/30
		\$128.00	Registration	5/17
		\$137.41	Rental Car/Fuel	6/30
		\$15.45	Tolls	6/30
<b>\$552.62 TOTAL</b>				

**TAKSAR TOTAL** **\$1,739.77**

**LINDA THOMPSON**

Destination and Purpose	Date	Amount	Expense	Post Date
Cambridge, MA: Attend the Harvard Seminar for Presidents.	07/09-06/10	\$878.90	Hotel	6/30/22
		\$54.00	Meals	6/30/22
		\$80.00	Parking	6/30/22
		\$8,275.00	Registration	6/30/21
		<b>\$9,287.90 TOTAL</b>		

Southbridge, MA: Attend Self-Study Workshop for NECHE Accreditation.	10/14-10/15	\$100.00	Hotel	10/18
		\$540.00	Registration	10/18
		<b>\$640.00 TOTAL</b>		

Boston, MA: Attend NECHE Annual Meeting.	12/07-12/10	\$263.00	Meals	11/22,12/20
		\$589.26	Hotel	12/20
		\$65.00	Parking	12/20
		\$800.00	Registration	11/22
		<b>\$1,717.26 TOTAL</b>		

Washington, DC: Meet with WSU donor and alumnus John Gilbert.	12/27	\$62.04	Business Meal	2/14
		\$17.71	Taxi	2/14
		\$31.10	Train	2/14
		<b>\$110.85 TOTAL</b>		

Indianapolis, IN: Attend NCAA Convention - CANCELLED	01/19-01/22	\$34.00	Airfare	2/3,2/15
		\$50.00	Registration	2/3,2/15
		<b>\$84.00 TOTAL</b>		

San Diego, CA: Attend the American Council on Education (ACE) 2022 Conference.	03/04-03/08	\$448.60	Airfare	3/17
		\$75.10	Business Meal	4/29
		\$1,770.10	Hotel	4/29
		\$330.00	Meals	2/3
		\$100.00	Parking	4/14
		\$1,000.00	Registration	2/3
		\$32.97	Taxi	4/29
		<b>\$3,756.77 TOTAL</b>		

**Travel Expenses of the President and the President's Direct Reports  
July 2021 - June 2022**

**LINDA THOMPSON CONTINUED**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Florida: Attend Owls in Florida Alumni Events.	03/09-03/15	\$747.01	Airfare	3/17
		\$2,061.62	Hotel	4/14
		\$287.00	Meals	4/29
		\$100.00	Parking	4/14
		<b>\$3,195.63</b>	<b>TOTAL</b>	
Buzzards Bay, MA: Attend Council of Presidents Retreat.	06/12-06/13	\$227.75	Hotel	6/30
		<b>\$227.75</b>	<b>TOTAL</b>	

**THOMPSON TOTAL**

**\$19,020.16**

**GRAND TOTAL**

**\$23,692.01**

**ROBERT MARTIN**

<i>Destination and Purpose</i>	<i>Date</i>	<i>Amount</i>	<i>Expense</i>	<i>Post Date</i>
Westfield, MA: Attend Board of Trustees meeting and President's Leadership Retreat.	06/28-06/30	\$221.16	Hotel	9/2

**MARTIN TOTAL**

**\$221.16**

**Westfield State University**  
Finance and Capital Assets Committee

**Fixed Assets Inventory Progress Report**  
October 12, 2022

At the close of fiscal year 2022, Westfield State University held just under 3,900 capitalized fixed assets on its books. Except for over 550 items which cannot have a barcode physically attached (includes intangible items such as legacy software and comprehensive items such as building improvements), all assets in our records have a barcode sticker affixed for identification and inventory purposes. In addition to our capital assets, barcodes are affixed to over 2,900 non-capitalized assets which are also maintained on our inventory records. The inventory control office is responsible for the tagging, recordkeeping, inventory, and disposal of all University capital assets and equipment.

The FY22 inventory report shows that 94% of our tagged assets have been physically inventoried in the previous twelve months. Another 4% of the assets have most recently been inventoried during the preceding twelve-month period. As for the remaining assets, approximately 2% have not been inventoried in over two years.

<b>As of close of FY22 (capitalized and un-capitalized)</b>			
<b>Count</b>	<b>Percent</b>	<b>Barcoded assets</b>	<b>Original Cost</b>
5,893	94%	Last inventoried in past 12 months (FY22)	\$ 17,624,018.94
233	4%	Last inventoried in preceding 12 months (FY21)	496,136.35
118	2%	Last inventoried over 24 months ago (FY20 and prior)	158,766.50
6,244	100%	Total barcoded assets	18,278,921.79
555		<b>Non-barcoded assets</b> (N-numbers & buildings)	166,286,565.62
6,799		Total tagged assets, FY22	\$ 184,565,487.41

<b>As of close of FY21 (capitalized and un-capitalized)</b>			
<b>Count</b>	<b>Percent</b>	<b>Barcoded assets</b>	<b>Original Cost</b>
6,038	93%	Last inventoried in past 12 months (FY21)	\$ 18,876,098.90
268	4%	Last inventoried in preceding 12 months (FY20)	485,176.51
173	3%	Last inventoried over 24 months ago (FY19 and prior)	292,817.86
6,479	100%	Total barcoded assets	19,654,093.27
590		<b>Non-barcoded assets</b> (N-numbers & buildings)	164,769,259.04
7,069		Total tagged assets, FY21	\$ 184,423,352.31

FY22 marks the final year of a five-year plan to transition to a \$50,000 asset capitalization threshold. From a statistical standpoint, this skews the inventory completion figures as

recurring asset purchases (e.g. computers) that were capitalized in previous years are now expensed in the year purchased and therefore excluded from the balance sheet. Beginning two years ago, the above year over year comparison includes a combined inventory completion for both capitalized and un-capitalized assets.

The inventory control office is managed by a staff member with many years of inventory experience both on campus and in other industries. The office has one other dedicated full-time assistant for nine weeks during the summer months. To supplement the annual inventory completion, the Director of Accounting Operations and Staff Accountant completed several on-campus inventories as well as managing the full off-campus inventory process. A large portion of the annual inventory (47% of the overall 94% completed) was performed during the final two months of the fiscal year. The most significant segments of inventory completed by the Director and Staff Accountant during the end of FY22 were the Information Technology and Facilities departments, where assets are scattered throughout the entire campus. In addition to annual inventory, the inventory control manager is responsible for barcoding new assets, review of all assets being disposed (a major internal control area), and all related data entry.

The completion of off-campus asset inventory unfortunately decreased from 91.8% in FY21 to 88.1% in FY22. With many employees still working remotely at least part of the time, off-campus inventory was completed for the most part by employees submitting photos of the assets in their possession and the photos were required to include the current date in the picture itself. While this may seem unconventional, it was important to document records for auditability that are differentiated by fiscal year. The disadvantage with photos is that scanning is not possible with our current technology and manual entry is required. Considerable effort continues to be expended to inventory this very small portion (6%) of overall university assets due to them being located off-campus or otherwise mobile.

The Financial Accounting office will continue to utilize a combination of methods to complete annual asset inventory. For off-campus assets, the primary method of inventory has shifted to photographs documented via email, while in-person scanning will still be offered on an as-needed basis. This combination continues to work best for the most efficient completion of inventory. Additionally, we have begun the planning process to replace the out-of-date scanning technology with more modern software and hardware. Our current technology passed its end-of-life with Microsoft over two years ago and some hardware is beginning to fail. The current hardware also lacks features and data that require much preparatory work prior to taking inventory for areas on campus, such as printing reports that contain data not provided on the scanning devices. This also necessitates extra visits to locations which would likely not be necessary once inventory staff have more complete data available to them on the go.



## Board of Trustees

October 12, 2022

---

### MOTION

To approve the expenditure of an additional \$4,000 in FY23 to procure an ambulance for the Sports Medicine and Human Performance Department from Specialty Vehicles, Inc.

With approval from the Board of Trustees in April 2022 to purchase an ambulance for \$5,000, this will bring the total purchase price of the vehicle to \$9,000 in FY23.

---

Robert A. Martin, Ph.D., Chair

---

Date

# Memo

**To:** Westfield State University Board of Trustees  
**From:** Chris Perkins  
**Cc:** Robert Rausch  
**Date:** 10/3/2022  
**Re:** Vehicle Acquisition – Ambulance (update)

---

- **Additional Funding source**
  - Academic Affairs equipment budget (14000-3110)
- **Identify the fiscal year in which the purchase would be made**
  - FY 2023
- **Reason/need for the additional funding**
  - Originally approved for \$5,000 requested to purchase an ambulance from Southwick Fire Department directly.
  - During their purchase from Specialty Vehicle, Inc., Southwick Fire Department traded and were credited more than the initial \$5,000.
  - Specialty Vehicle, Inc. had agreed to resell it to us at a new purchase amount of \$9,000.
  - We are requesting an additional \$4,000 in funding.
- **Consequences if the request were not to be approved**
  - Continue to outsource to services who can provide an ambulance for a few hours during class time.
    - Utilized Westfield Fire Department (pre-Pandemic)
      - Approx. \$500 per 4 hour class
        - only active with students for about 3 hours
          - Rotating students through, might see it for 45-60min each
      - Previously scheduled for 5 nights of ambulance overview and 3 other classes to conduct the IPHC Simulations



## Specialty Vehicles, Inc.

18 Commerce Blvd.  
Plainville, MA 02762

Phone # : (508) 699-0616  
Fax # : (508) 699-0977

### Bill To:

Westfield State University  
577 Western Avenue  
Westfield, MA 01085

# INVOICE

9984

Date: 10/03/2022  
Customer # : 1207  
Customer PO # :  
Sales Person: Mark Hooper

### Ship To:

Westfield State University  
577 Western Avenue  
Westfield, MA 01085

### New Vehicle:

VIN #	Year	Make	Model	Vehicle #	Manufacturer	Mileage
1FDXE4FP8ADA16609	2010	Ford	E450	L313310SD	Life Line	0

Price of Used Ambulance Sold "As Is".

\$9,000.00

SUBTOTAL: \$9,000.00  
MPSS: \$0.00  
SUBLET: \$0.00  
FREIGHT: \$0.00  
TAX: \$0.00

**INVOICE TOTAL: \$9,000.00**

Please remit payment to Specialty Vehicles Inc.



## Board of Trustees

October 12, 2022

---

To approve the changes and accept the newly revised Student Travel Policy (4040), as presented.

---

Robert A. Martin, Ph.D., Chair

---

Date



# Westfield State University

Policy concerning:

APPROVED: October 2010

Section Student Affairs

number 4040

page 1 of 1

REVIEWED: ~~December-October 20~~2214

---

## STUDENT TRAVEL

### PURPOSE

~~This policy provides the Westfield State University requirements and controls in connection with department sponsored and student sponsored travel; and, incorporates by reference, all applicable definitions, responsibilities, conditions, exceptions and travel forms included in the Westfield State University Student Travel Policy and Procedures Manual.~~

### POLICY

- ~~• Authority and responsibility for approval and control of all Westfield State University department sponsored and student sponsored travel rests with the area Vice President or designee.~~
- ~~• While Westfield State University reserves the right to impose special requirements in any instance, the procedures and conditions set forth in the Westfield State University Student Travel Policy and Procedures Manual have application to all such student travel.~~
- ~~• Responsibility for observing the Westfield State University Student Travel Policy, requirements and controls rests with the student traveler.~~

### REVIEW

~~This policy shall be reviewed annually by the Vice President for Administration and Finance.~~



# STUDENT TRAVEL POLICY AND PROCEDURES MANUAL

Remove Procedures from Policy

An Education Leader and Innovator Since 1838

## TABLE OF CONTENTS

<i>Description</i>	<i>Page</i>
<b>SECTION I - Introduction and Definitions</b>	
<b>Introduction</b> .....	4
Responsibility of Westfield State University	
General Responsibility of the Student Traveler	
<b>Definitions</b> .....	4
• Area Vice President	
• Host Department Head	
• Department-sponsored Travel	
• Domestic Travel	
• Employee	
• International Travel	
• MyWestfield	
• Receipt	
• Student	
• Student-sponsored Travel	
• University	
<b>SECTION II- Policy</b>	
<b>Student Travel Policy</b> .....	5
<b>SECTION III - Procedures</b>	
<b>Specific Responsibilities</b> .....	6-7
Student Traveler Responsibility	
Sponsoring Group Responsibility	
Host Department Head Responsibility	
Area Vice President Responsibility	
<b>Travel Conditions</b>	
Alcoholic Beverages .....	7
Chaperones .....	7
Conference/Workshop Registration .....	7
Contracts for Services .....	7-8
Defensive Driving Class .....	7-8
Deposit Forfeit .....	8
Emergency Notification .....	8
Immunization .....	8
Gratuities .....	8
Liability .....	8-9

TABLE OF CONTENTS

<i>Description</i>	<i>Page</i>
<b>Travel Conditions (continued)</b>	
Lodging.....	9
Meals.....	9-10
• Standard Meal Allowance Guidelines	
• Meal Allowance Rates	
Missed Connections.....	10
Modes of Transportation.....	10-12
• Air Travel	
• Ground Transportation	
o Personal Vehicles	
o University-Owned Vehicles	
o Leased/Rental Vehicles	
o Other Ground Transportation	
Solicitation.....	12
Travel Advance.....	12
Travel Reimbursement.....	12-14
Waiver.....	14
<b>Exceptions</b>	
Athletic Team Travel.....	14-15
Domestic Exchange.....	15
Education Abroad.....	15
Federal Grant Travel.....	16
Student Government Association (SGA) Travel.....	16

**SECTION IV – Appendix**

<b>Travel Forms</b>	
Appendix A Form: AUTHORIZATION TO PAY.....	17
Appendix B Form: BANNER REQUISITION/REQUEST TO PURCHASE.....	18
Appendix C Form: REQUEST TO TRAVEL for Employees & Grad Students under Stipend.....	19
Appendix D Form: STUDENT REQUEST TO TRAVEL.....	20
Appendix E Form: TRAVEL ADVANCE PAYMENT.....	21
Appendix F Form: TRAVEL REIMBURSEMENT.....	22
Appendix G Form: TRAVELER MEAL CERTIFICATION.....	23
Appendix H Form: W-9.....	24
Appendix I Form: WAIVER.....	25

## SECTION I - Introduction and Definitions

### Introduction

#### Responsibility of Westfield State University

Westfield State University is responsible for establishing travel management policies and procedures that provide support services for authorized travelers and, at the same time, maximize the cost savings for the University.

University Administrative Policy #0390 (updated February 2009) articulates the policy, guidelines and procedures in effect for all employees who travel on behalf of the University. This policy is intended to:

- Ensure compliance with state and federal regulations
- Establish guidelines for approval, control and accounting for employees who travel on University business.
- Ensure fairness for both the traveler and the University.

University departments, at their discretion, may impose more restrictive guidelines for budgetary and control reasons, but they may not be less restrictive than guidelines set forth by the University.

The Westfield State University Student Travel Policy and Procedures Manual defines the University's Student Travel Policy, procedures and the responsibilities of student travelers and guidelines for sponsoring groups, department support staff, host department heads and area vice presidents who provide support services for authorized student travelers.

#### General Responsibility of the Student Traveler

A student traveler on University business has the responsibility to act prudently and to only incur travel expenses, which are necessary, reasonable and appropriate as they relate to the purpose of the travel, for which documentation is required. Student travelers are required to obtain prior written approval for travel from the host Department Head or designee and may not authorize their own travel nor approve their own expense reimbursements. Student travelers are responsible for prompt submission of travel-related documents and accounting for any advances received or expenses incurred.

### Definitions

As used in this document, the following words shall have the following meanings:

- **Area Vice President** – refers to a University officer or authorized designee.
- **Host Department Head** – refers to a University department supervisor or authorized designee.
- **Department-sponsored Travel** - is any student travel/trip offered by a University department that extends beyond University property.
- **Domestic Travel** - is any travel within the United States and its territories and possessions including Guam, Puerto Rico and the U.S. Virgin Islands.
- **Employee** - is any University employee, whether serving full or part-time, temporary or permanent, compensated or uncompensated.
- **International Travel** - is any travel outside the United States and its territories and possessions.
- **MyWestfield** – refers to the Westfield State University portal that allows members of the University community to communicate with one another.
- **Receipt** - refers to itemized proof of payment showing what was obtained, the date, and at what cost.
- **Student** - is any non-University employee enrolled at the University.
- **Student-sponsored Travel** - is any student travel/trip offered by a University recognized student organization that extends beyond University property.
- **University** - refers to Westfield State University.

**SECTION II – Policy**



Section: Student

Westfield State University

Number:

Policy concerning: Student Travel

Page:

APPROVED: \_\_\_\_\_

REVIEWED: \_\_\_\_\_

**STUDENT TRAVEL POLICY**

**Purpose**

This policy provides the Westfield State University requirements and controls in connection with Department-sponsored and Student-sponsored student travel; and, incorporates by reference, all applicable definitions, responsibilities, conditions, exceptions and travel forms included in the Westfield State University Student Travel Policy and Procedures Manual.

**Policy**

1. Authority and responsibility for approval and control of all Westfield State University Department-sponsored and Student-sponsored student travel rests with the area Vice President or authorized designee.
2. While Westfield State University reserves the right to impose special requirements in any instance, the procedures and conditions set forth in the Westfield State University Student Travel Policy and Procedures Manual have application to all such student travel.
3. Responsibility for observing the Westfield State University Student Travel Policy, requirements and controls rests with the student traveler.

**Review**

This policy shall be reviewed annually by the Vice President for Administration and Finance.



## SECTION III - Procedures

### Specific Responsibilities

#### Student Traveler Responsibility

- Students are expected to be aware of, and comply with, the University's Student Travel Policy, procedures and the responsibilities of student travelers as presented in the Westfield State University Student Travel Policy and Procedures Manual available online in MyWestfield on the Campus Life Tab in the Student Travel Channel and also from the Office of the Vice President of Student Affairs.
- Students are required to secure approval from the host Department Head prior to participating in any Department-sponsored or Student-sponsored travel.
- Students are expected to be aware of, and adhere to, travel departure times. Travelers who miss travel connections are personally liable for any costs, however incurred, in securing substitute transportation.
- Students are personally responsible for any injury or damage they cause to other persons or their property; and, the University and its agents assume no liability for any such damage or injury.
- Students are personally liable for any costs, however incurred, that are not included in the travel package as advertised.
- Students are responsible for returning any cash advance issued by the University in excess of substantiated expenses within fifteen (15) days after completion of their trip.
- Students are expected to behave responsibly.
- Students who violate standards of conduct set forth by University policy are subject to the procedures and sanctions of the University Student Conduct Code. Failure to comply with University policy, procedures, conditions and guidelines may subject a student to University judicial action.

#### Sponsoring Group Responsibility

Prior to the student travel departure date, a representative of student group sponsoring the travel opportunity shall meet with an employee designated by the host Department Head or designee to review the University's Student Travel Policy, procedures and the responsibilities of student travelers, and guidelines for sponsoring groups, department support staff, host department heads and area vice presidents who provide support services for authorized student travelers.

#### Host Department Head Responsibility

When a student travel request is submitted in compliance with University policy, it is the responsibility of the host Department Head to recommend the student request to the area Vice President for action.

#### Host Department Head guidelines:

- Forward a completed STUDENT REQUEST TO TRAVEL (Appendix E) with supporting documentation (i.e. conference/workshop agenda, registration form and travel itinerary) to the area Vice President.
- Incur the least expense to the University when a selection of rooms and rates are available and to take advantage of reduced rates by making reservations early and, to seek special rates such as the state government or university rate.
- Obtain the hotel's cancellation policy at the time of booking (hotel cancellation charges caused by failure to cancel guaranteed reservations are not reimbursable).
- Provide the University Finance Office with a University-assigned Vendor ID number or a completed W-9 form (Appendix I) to enable University payment to be made directly to the hotel.
- Initiate an online BANNER REQUISITION or a REQUEST TO PURCHASE (Appendix B) to encumber University funds where applicable.
  - When University funds are encumbered for student travel, the following are the appropriate Banner Pools and Object Codes to include on the requisition where applicable:
    - Pool EE (7120): Dept. Dues/Entry Fees (Conference Registration)

- Pool EE (7122): Daily Space Rental (Hotel/Lodging)
- Pool JJ (7418\*): Food Service - Off Campus (Meals)
- Pool MM (7705\*): Student Transportation – Airfare/Vehicle Rental/Parking/Taxi/Tolls/Mileage  
\*Indicates that a Contract for Services is necessary for requisitions valued at \$200.00 or more.
- The Vendor identified on the requisition will be the Student Traveler if the University is to reimburse a student. Similarly, the Vendor may be a hotel, a professional organization sponsoring a conference, a transportation provider or any other service provider, etc.
- Submit an AUTHORIZATION TO PAY (Appendix A) along with appropriate attachments documenting allowable expenses approved by the Department (i.e. original invoices or receipts).

#### Area Vice President Responsibility

The responsibility of the area Vice President is to review and act upon each student request to travel as recommended by a host Department Head.

#### Travel Conditions

##### Alcoholic Beverages

Alcohol shall not be permitted on buses or any other vehicle used in connection with Department-sponsored or Student-sponsored travel.

##### Chaperones

The University shall require at least one University employee to accompany any trip which in the judgment of the University requires the presence of a professional staff member. The chaperone's responsibility will be to assist student travelers to receive contracted services and to observe University-required conditions for student travel.

##### Conference/Workshop Registration

- On behalf of all approved payees, the host Department Head or designee shall provide the University Administration & Finance Office with the Vendor ID number pre-assigned by the University or a completed Form W-9 (Appendix I), or equal, to enable the University to process payment.
- Conference or workshop registration fees are reimbursable when pre-approved by the University.
- Fees for a guest, spouse, etc., as well as extra conference activities, i.e. tours and attractions, are not reimbursable.

##### Contract for Services

A written Contract for Services is required with vendors whenever a financial transaction is involved. Contracts shall contain specific information to include: performance terms; exact overall costs; hotel costs; transportation costs; departure and return dates; times and locations; number of spaces provided; name of hotel(s) and public transportation carrier(s); clear statement of refund policy; payment deadlines if applicable; the availability of complimentary spaces; a clear statement delineating routine or special expenses not included in the price of the trip. A copy of all contracts must be on file in the office of the host Department Head or designee. Any contract to which the University is party must be approved and signed by a University Vice President or designee having the authority to do so; no student, student group, advisor or other person not authorized to execute contracts in the name of the University may make any agreement on the University's behalf.

##### Defensive Driving Class

The University offers a Defensive Driving Class (DDC) free of charge to any University employee or student who registers for it. Successful completion of the DDC is required of all students who drive University-owned, leased or



rented vehicles. The Defensive Driver Class is presented by University Police Officers and it includes both classroom and hands-on training. Defensive Driving Classes are typically offered once or twice per month during the school year. To register or to learn more about the DDC, contact University Administrative Services (413-572-5209).

## Deposit Forfeit

Individuals may forfeit deposits in the event that they cancel their participation in Department-sponsored or Student-sponsored travel and cannot find a replacement. All cancellation, refund and deposit policies shall be clearly stated in a contract or in some other document descriptive of the travel. A copy of the cancellation, refund, and deposit policy, which may vary from trip to trip, must be given to each participant prior to his/her initial deposit; and the participant is required to read and sign a copy of the cancellation, refund, and deposit policy.

## Emergency Notification

Any University student in receipt of information relative to a student health and/or safety emergency shall immediately report it to the Westfield State University Department of Public Safety (413-572-5202).

## Immunization

Immunization requirements are available online from the Centers for Disease Control and Prevention (CDC) at <http://www.cdc.gov/travel/travel.html>.

## Gratuities

Gratuities (tips) shall be limited to twenty percent (20%). Examples of gratuities include (not all-inclusive) business meals, housekeeping service, luggage assistance, and bus driver, etc.

## Liability

### Commercial General Liability

The University maintains a Commercial General Liability Insurance policy, which provides liability coverage for employees, volunteers, agents and others while working for or on behalf of the University. The coverage can provide protection in cases involving bodily injury, property damage, and personal injury caused by the negligence of an insured while carrying out his or her duties. There are coverage exclusions where certain types of claims are not covered, e.g., discrimination, personal automobile, watercraft, etc. The coverage is afforded to individuals anywhere in the world. There is no restriction on where injuries or accidents may take place, as long as the suit is brought in the United States. To be covered by the University's policy, individuals on travel status must be working in official capacity at the time of an accident. The facts and nature of the suit will dictate whether coverage will apply.

### General Liability

Neither the University nor any student organization assumes any financial or other responsibility for it's or any other person's failure to provide, in whole or in part, any service or product in connection with any Department-sponsored or Student-sponsored travel; nor does any University or student organization assume any financial or other responsibility for the quality or any such service or product that it or any other person provides in connection with any such travel. In the case of all travel, the provision of any service or product and the quality or quantity of any such services are the sole responsibility of the travel agency, tour operator and other vendors of services and products. The University may in any particular case, but at its sole discretion, take such steps as it deems appropriate to secure such vendor's fulfillment of any obligations undertaken in connection with any Department-sponsored or Student-sponsored travel or to secure refunds from vendors with respect to services or products not provided or not properly provided, but the University assumes no obligation to take such steps and no liability in consequences of its doing so. The University assumes no obligation to make refunds to students in the event that any such travel is cancelled, postponed or altered.

**Travel Agency**

The travel agency or tour operator (if any) shall be required to carry adequate liability insurance and/or show proof of adequate liability coverage by insurance carriers authorized to do business in the Commonwealth.

**Lodging**

The host Department Head or designee and the student traveler are expected to incur the least expense to the University when a selection of rooms and rates are available.

- The Department Head or designee is expected to take advantage of reduced rates by making reservations early; and, should seek the special rate, such as government or university rate.
- The Department Head or designee shall provide the Administration & Finance Office with a Vendor ID number or a completed Form W-9 (Appendix I) for payments made directly to the hotel.
- The Department Head or designee should obtain the hotel's cancellation policy at the time of booking. Hotel cancellation charges caused by failure to cancel guaranteed reservations are not reimbursable.
- Student travelers may stay in a standard room, single room rate, at a non-luxury hotel.
- Student travelers should be aware of the hotel's late check-in procedures.
- Student travelers should request and record the hotel reservation number in case of billing disputes and to expedite the check-in process.
- When traveling to a conference, the University assumes student travelers will stay at the hosting hotel even if the rate exceeds a non-luxury hotel rate. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive property. If the hosting hotel is unavailable, personal safety should be taken into consideration when making an alternate choice of lodging. Accommodations should be suitably located and meet reasonable standards for safety, cleanliness and comfort.
- When traveling with a guest and occupying a double room, the student traveler must indicate the single room rate on the AUTHORIZATION TO PAY (Appendix A). If there is a difference between the single and double room rate, the student traveler is responsible for the difference.
- Hotel amenities (i.e. laundry, phone calls, internet charges, in-room mini bar refreshments and snacks, in-room movies, room service, spa/fitness fees, etc.) are considered personal expenses and are not payable or reimbursable expenses.
- Hotel parking is reimbursable if the traveler is staying at the hotel or attending a pre-approved event.
- Hotel room upgrades are not reimbursable expenses. Student travelers may choose to upgrade a room, but the difference in the price of the standard single room rate and the upgrade is the student traveler's responsibility. Hotel room upgrades must be explained on the AUTHORIZATION TO PAY (Appendix A) when submitting a student request for reimbursement.
- Reasonable tips for luggage assistance and housekeeping service are allowed when itemized.
- Taxes on hotel bills are reimbursable.

**Meals****Standard Meal Allowance Guidelines**

- Standard Meal Allowances are not applicable when meals are included as part of a registration or other general fee.
- Full Travel Status: Absent from home more than 24 hours. Persons shall be reimbursed as follows for meals when on full travel status (when absent from campus for more than 24 hours) as follows:
  - Travel begins:
    - Before 6:00 a.m. (entitled to a Breakfast, Lunch and Dinner reimbursement)
    - Between 6:00 a.m. & noon (entitled to a Lunch and Dinner reimbursement)
    - Between noon & 6:00 p.m. (entitled to a Dinner reimbursement)
  - Travel ends:
    - Between 6:00 a.m. & noon (entitled to a Breakfast reimbursement)
    - Between noon & 6:00 p.m. (entitled to a Breakfast and Lunch reimbursement)
    - After 6:00 p.m. (entitled to a Breakfast, Lunch, Dinner reimbursement)
- Partial Travel Status: Absent from home less than 24 hours:

- Travel begins: Two hours before working hrs (entitled to a Breakfast reimbursement)
- Travel ends: Two hours after working hours (entitled to a Dinner reimbursement)
- Meal Allowance Rates (covering actual meal expenses incurred including tips) will not exceed the following:
  - Breakfast \$ 8.00
  - Lunch \$12.00
  - Dinner \$20.00
  - A total per diem of \$40.00 is allowable for travel status of 24 hours or more.

### Missed Connections

It is the responsibility of each student traveler to be aware of and adhere to departure times. Participants who miss travel connections are personally liable for any costs incurred in securing substitute transportation.

### Modes of Transportation

#### Air Travel

The host Department Head or designee shall compare airline rates and take advantage of the lowest available pricing for the location and date of travel. Student travelers are expected to purchase the lowest-priced, coach airfare.

- The University will not reimburse upgrades to Business and First Class seating. Upgrading the class of airfare tickets is not an allowable expense reimbursement and therefore not permitted unless the traveler pays the incremental difference. Free upgrades are permitted but must be noted as such on the AUTHORIZATION TO PAY (Appendix A) for students and on the TRAVEL REIMBURSEMENT (Appendix G) for University employees and graduate students under stipend.
- The University will not reimburse tickets purchased with frequent flyer miles. Frequent flyer mileage programs should not influence the traveler's flight selection or routing.
- Since cancellation fees can be substantial once bookings are made, travelers are encouraged to book as far ahead of the departure date as possible once travel plans are firm. Making airline reservations twenty-one (21) days in advance and booking over a Saturday night can save up to seventy percent (70%). Saturday night stay over is encouraged when net savings exceeds seventy-five dollars (\$75) or more. Travelers must document the savings for a Saturday night stay over.
- If it is necessary to cancel a trip, the traveler should ask the issuing agency or airline about the terms and conditions that apply for future trips.
- Penalties imposed as a result of canceling a ticket or fees assessed for reissuing a non-refundable ticket are not allowable expense reimbursements, except in a case where a penalty is imposed as a result of canceling a ticket due to University business reasons and extenuating circumstances are documented in writing and approved by the University Administration & Finance Office.
- Lost or stolen airline tickets are not a reimbursable expense. Student travelers should contact the issuing travel agency or airline.

#### Ground Transportation

- Motor vehicles needed for University business use are acquired through purchase, lease, lease-purchase, state and federal surplus property sources and through donation. Vehicle acquisition must be recommended by a department head/director through the budgetary process and those which are approved must be procured in accordance with the University's Purchasing Policy.
  - Operators may only transport passengers traveling on University business.
  - Operators are subject to all state and municipal traffic laws and regulations and are personally responsible for traffic violation penalties. The University cannot reimburse the cost of fines for traffic or parking violations; any such fine incurred will be charged to the person to whom the vehicle was made available.
  - Vehicles may be used for University business only. Pleasure riding or use of vehicles for personal business is absolutely forbidden.
  - Vehicles may not be used for out-of-state travel without prior approval of the department head.
  - Misuse of a vehicle - The following are infractions of the University vehicle use policy:
    - Allowing an unauthorized person to operate the vehicle.

- Driving without a valid motor vehicle operator license of the appropriate class for use of vehicle.
  - Improper parking of the vehicle, which includes the parking of vehicles in tow zones, fire lanes and sidewalks on University property.
  - Reckless abuse of the vehicle which includes the use of the vehicle for a purpose it was not intended and the intentional physical abuse of the vehicle.
  - Use of a vehicle for any unauthorized purpose, including personal use.
  - Use of the vehicle in an unsafe or unlawful manner including but not limited to violation of state motor vehicle laws, failure to use and to ensure that all passengers use all available safety equipment and operating the vehicle while impaired.
- Personal Vehicles
    - The University assumes no liability for a student choosing to ride in a private vehicle to or from any off campus destination. Participants who travel in personal vehicles do so at their own risk.
    - The University does not provide insurance coverage for students operating a privately owned vehicle. The owner/driver is solely responsible for automobile insurance coverage. The owner/driver will be responsible for the deductible portion of the owner's/driver's collision coverage.
  - University-Owned Vehicles
    - A mileage log must be maintained for each University-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading.
    - Accidents involving University-owned vehicles - Any accident in which a University-owned vehicle is involved must be reported immediately to the University Department of Public Safety.
    - Damage Claims to University Vehicles - Damage costs shall be paid from the department/trust fund budget to which the vehicle is assigned.
    - Insurance on University-owned vehicles - The University's fleet insurance policy is primary, i.e.; it provides full value liability and collision insurance. For accidents involving University-owned vehicles used for University business, the driver's personal automobile insurance becomes secondary coverage. The driver will not be responsible for any deductible while the University's primary insurance is in place. It is possible that the University's fleet policy limits could be exceeded in extraordinary cases. If a student is authorized to use a University-owned vehicle for business purposes and an accident occurs while the student is using the vehicle for personal business, the University's fleet policy will not provide coverage.
    - Operators must be employed by, or working on behalf of, the University and have a valid driver's license to be covered by the University's fleet insurance policy.
    - Reimbursement will be allowed for necessary expenses, such as charges for fuel, oil, garaging, parking fees, and toll charges.
    - Travelers may arrange for the use of a leased/rented vehicle through the host Department Head or designee. University van reservation information is available to University employees in MyWestfield on the Student Services Tab on the Campus Center Channel under Campus Center Contact Information at <http://www.wscnna.edu/prospective-students/campus-life/campus-center/campus-center-contact-information/>
    - Accidents involving leased or rental vehicles must be reported immediately to the University Department of Public Safety as well as the host Department Head or designee who arranged for the leased or rented vehicle.
  - Leased/Rental Vehicles
    - Damages to non-University vehicles caused by a University vehicle - Vehicle damage settlement claim costs are to be paid from the budget from which the vehicle was purchased or assigned.
    - Operators shall be at least 21 years of age, hold a valid driver's license, and have passed the University in-house certification program and comply with all of the rules, regulations and procedures of this program.
    - Operators shall only transport passengers traveling on University business.
    - Rental Insurance - The University requires the purchase of Collision Damage Waiver (CDW) insurance when renting a motor vehicle for University business. Vehicle insurance covered by the University lease or rental agreement is primary, i.e.; it is required to provide full value liability and collision insurance. For accidents involving leased or rented vehicles used for University business, the driver's personal automobile insurance becomes secondary coverage. The host department will be responsible for any deductible while the leased or rented vehicle's primary insurance is in place. It is



possible that the leased or rented vehicle insurance coverage limits could be exceeded in extraordinary cases. If a student is authorized to use a University-leased or rented vehicle for business purposes and an accident occurs while the student is using the vehicle for personal business, the leased or rented vehicle insurance policy will not provide coverage. The driver's personal automobile insurance would then be the primary coverage. The leased vehicle insurance policy becomes secondary coverage.

- **Other Ground Transportation**

Student travelers are expected to travel via the least expensive, most direct, and efficient means available. This includes taxis, limousines, transporter services, and rail service.

- Any mode of transportation that exceeds the costs of a customary taxi charge are allowed only when justified business reasons preclude the use of more economical mode of transportation.
- Limousine and transporter services are allowed as reimbursable expenses only if the cost is less than, or equal to, the cost of a customary taxi charge; and, receipts are available to document the expense.
- Rail service as an acceptable means of transportation when financial savings are achieved.
- Students traveling to the same destination should consider sharing transportation whenever possible.
- Taxi service is allowed as reimbursable expenses when receipts are submitted to document the expense.

### Solicitation

No student may solicit or offer student trips (Department-sponsored or Student sponsored) as an independent representative of a travel agency or tour operator (see Westfield State University Administrative Policy #0500, Campus Sales and Solicitation Policy).

### Travel Advance

- Prior to the date of departure, the host Department Head or designee may arrange for payment to the student traveler or Vendor in advance for the following expenses:
  - Prepayment or deposit for conference/workshop registration.
  - Airfare (only in cases where airfare is an allowable expense)
  - A one-night deposit for hotel accommodations
  - Seventy-five percent (75%) of the predetermined meal allowance, where allowable, for trips involving five (5) consecutive days or more.
- To receive advance payment for a University undergraduate student, an AUTHORIZATION TO PAY (Appendix A) must be completed and submitted with acceptable receipts or documentation.
- To receive advance payment for a University employee or graduate student under stipend, the TRAVEL ADVANCE PAYMENT (Appendix F) must be submitted with acceptable receipts or documentation.
- Student travelers must provide, in advance, conference information indicating whether meals are included with the registration costs and dates & times of departure and return, in order to calculate meal allowances. Reimbursements for student travel shall be consistent with Westfield State University Administrative Policy #0300 – Reimbursement of Personal & Petty Cash Funds.
- Student travelers are responsible for returning any cash advance issued by the University in excess of substantiated expenses within fifteen (15) days after completion of their trip.

### Travel Reimbursement

- Student reimbursement where allowable occurs after the host Department Head or designee initiates a BANNER PURCHASE REQUISITION or submits a REQUEST TO PURCHASE (Appendix B) followed by submittal of an approved AUTHORIZATION TO PAY (Appendix A). Graduate students paid a stipend are considered employees under University travel guidelines and are therefore reimbursed upon the host Department Head or designee submittal of an approved REQUEST TO TRAVEL (Appendix D) followed by submittal of an approved TRAVEL REIMBURSEMENT (Appendix G).
- For meal reimbursement, when conference/workshop program documentation does not indicate that meals are included with the registration fee, the TRAVELER MEAL CERTIFICATION STATEMENT (Appendix H) must be

signed and submitted with the AUTHORIZATION TO PAY (Appendix A) and the TRAVEL REIMBURSEMENT (Appendix G).

- The Department Head or designee shall submit the completed AUTHORIZATION TO PAY (Appendix A) to reimburse an entitled student or the TRAVEL REIMBURSEMENT (Appendix G) to reimburse an entitled graduate student under stipend, to the Finance Office, within 45 calendar days from the end date of travel.
  - All reimbursable receipts claimed must be attached.
  - Reimbursement will only be made for original, itemized receipts. Photocopied receipts cannot be accepted. A credit card receipt listing the total cost cannot be accepted.
  - The AUTHORIZATION TO PAY (Appendix A) and the TRAVEL REIMBURSEMENT (Appendix G) which are expected to document only allowable reimbursement requests, must be submitted in U.S. Dollars with an explanation and translation of any international receipts and their conversions.
    - When calculating conversion rates, student travelers must use the currency rates that were in effect when the travel took place. Therefore, currency receipts should be saved and used for converting international currencies back to U.S. Dollars. By using a major credit card when traveling internationally, the conversion is cared for automatically.
    - International Amount x Exchange Rate = U.S. Dollars
    - U.S. Dollars x Exchange Rate = International Currency Amount
    - Rates may be obtained from the [O and A Currency Converter web site](#).
  - Travel reimbursement cannot be charged to any petty cash funds.
- Student travelers must repay any improper reimbursement received within fifteen (15) calendar days after receipt of a written notice from the University. A student who wishes to appeal the audit review finding should contact the Finance Office.
- U.S. Internal Revenue Service Requirements
  - To insure that reimbursements for travel do not become reportable taxable income to travelers, the following procedures are in effect:
  - Reimbursements and advances will be made for University business expenses only.
  - Travelers must provide original receipts when seeking reimbursement. Receipts must contain the dollar amount, time, use, and business purpose of expenses in a timely manner, not to exceed forty-five (45) days after the expenses are incurred.
  - Travelers must return any advance amount in excess of substantiated expenses within fifteen days after completion of the trip.

#### Summary of Reimbursable and Non-reimbursable Expenses

- Reimbursable Expenses (examples, not all-inclusive):
  - Airfare booked at lowest available coach fare
  - Conference registration fee
  - Ground transportation (taxi, bus, subway, airport shuttle, etc.)
  - Lodging in a standard room, single room rate, at a non-luxury hotel including all taxes
  - Meals while on travel status at current rates established by the University
  - Mileage where allowable will be reimbursed at the standard mileage rate established by the University. Print and attach a MapQuest direction page indicating destination and distance when submitting a mileage reimbursement request on the AUTHORIZATION TO PAY (Appendix A) or TRAVEL REIMBURSEMENT (Appendix G). Dates of travel and purpose must also be included. If mileage is submitted for numerous travel dates, a separate sheet may be attached for each trip.
  - Parking and tolls including airport and hotel parking
  - Reasonable tips (20%) for business meals, housekeeping service, luggage assistance, and taxi
  - Rental of a compact, economy, or mid-sized automobile or van
  - VISA fees for international travel
- Non-Reimbursable Expenses (examples, not all-inclusive):
  - Air travel life insurance; trip cancellation insurance
  - Airline stopover charges or additional rerouting of air flight made for personal convenience
  - Air-phone usage
  - Articles and/or cash stolen or lost
  - Car rental charge over the mid-sized rate unless directed by a specific physical or medical reason
  - Driver's license or renewal fees

- Fees for personal credit cards, fees or charges including liability insurance for lost card use by third parties.
- Gasoline and other operating expenses for personal vehicles
- Non-authorized traveler expenses i.e., spouse, children, guest, etc.
- Optional trip insurance
- Passport & passport photos
- Personal expenses i.e., laundry/dry cleaning, toiletries, salons/barbers, city tours, golf, country club dues, health and fitness fees, pet care, shoe shine, souvenirs, personal entertainment, baby-sitting, hotel in-room movies, mini-bar services, newspapers, personal phone calls, and damaged attaché or luggage.
- Traffic or parking violations and fines; court fees
- Transportation when not on travel status
- Unauthorized trips or entertainment

### Waiver

The University reserves the right to require, as a condition of any student's participation in Department-sponsored or Student-sponsored travel, a University student (or a parent or guardian of a minor), to sign a WAIVER (Appendix J) of all claims against the University and its employees for liabilities that may arise out of such travel.

### Exceptions

#### Athletic Team Travel

The following Athletics Department Policy is in effect to facilitate Athletic team travel.

- Varsity athletic teams travel to and return from contests (and practices as needed) in buses and/or vans.
- The Athletics Department charts buses annually through the University-approved bid process. Bids are received and evaluated by the departments of Athletics and Purchasing. Bids are evaluated by a number of written factors, price and safety being most important factors.
  - Policies and procedures established by the bus company must be followed.
  - Coaches traveling with their team are responsible for leaving the bus last and making sure it is clean.
- The Athletics Department leases and rents vans on an as-needed basis.
  - Athletics Department coaches are expected to drive all vans utilized for Athletic trips. The Department Head or designee may make an exception for student drivers who have successfully completed the University's Defensive Driver Course.
  - Drivers must be 21 years of age or older and possess a valid driver's license.
  - Drivers may not carry more than 12 people plus baggage in a 15-passenger van.
  - Drivers must obey all traffic laws including speed limits.
  - Passengers may not exceed the maximum capacity of any vehicle.
  - Seat belt use is required of all passengers at all times when the vehicle is moving.
  - Storage containers may not be fixed to the exterior of any vehicle and towing a trailer is prohibited.
  - Students may not drive on long distance trips between 12 midnight and 6:00 a.m.
  - Teams traveling long distance are not authorized to travel more than 13 hours without stopping overnight for at least eight hours.
- In every travel situation, the Department Head or designee shall be aware of and pre-approve all travel.
  - Safety is the primary concern when planning student-athlete travel/trips.
  - In the event of extreme adverse weather conditions, student-athlete travel will be postponed.
- Coaches travel with their team unless they are cleared by the Department Head or designee. Student athletes must travel with their teams, portal to portal.
- Alcoholic beverages are not allowed on any vehicle owned by, rented by, leased by, chartered by, in the custody of, or under the control of Westfield State at any time.
- Entry fees for away contests are paid in advance through the Banner Requisition procedure.

- For student-athlete lodging, the Athletics Department uses outside vendors to assist in locating amendable team hotels and motels. A rooming list is submitted in advance. Telephone and movie services are turned off in rooms so charges are not allowed. Coaches are required to submit an itinerary in advance to the Director or Associate Director of Athletics. Team rules are explained to each team by the coach when on overnight trips. These rules include a no guest policy and a curfew.
- Meal money is provided by the Athletics Department for student-athletes, coaches and athletic trainers traveling with teams.
  - For trips requiring one-half day of travel, \$7.00 per person is issued.
  - For trips that requiring one full day of travel, \$15 per person is issued (\$3.00 Breakfast, \$5.00 Lunch and \$7.00 Dinner).
  - A total per diem of \$20.00 a day, or more, is allowable for student-athletes traveling to participate in National Collegiate Athletic Association (NCAA) competition.
- For international travel, vendors are hired by the Athletics Department to book all travel outside of the continental United States for travel squads which include administrators, coaches, managers, student-athletes, and certified or student-athlete trainers as needed.

#### Domestic Exchange

- Student traveling on domestic exchange must receive appropriate University approval by their Department Head and the director of the Westfield State University International Programs Office prior to departing for domestic exchange.
- For all requirements and rules governing the Westfield State University domestic exchange, including the National Student Exchange Program, visit the Westfield State University [IPO website](#) and contact the [director of the Westfield State University International Programs Office](#).

#### Education Abroad

Student travelers must receive appropriate University approval by their Department Head or the director of the Westfield State University International Program Office and the area host Department Head/supervisor prior to traveling internationally.

- Student Passport and VISA expenses may or may not be allowable reimbursements. Students are advised to consult with their Academic Department Head or the director of the Westfield State University International Programs Office.
- For all requirements and rules governing the Westfield State University Education Abroad Program, visit the Westfield State University [IPO website](#) and contact the [director of the Westfield State University International Programs Office](#).

#### Federal Grant Travel

Here is a summary of U.S. Office of Management and Budget requirements for federal travel grant regulations. Source: Federal Grants Management Handbook, OMB CIRCULAR A-21 ([Ctrl+Click to follow link for complete federal travel grant regulations](#)) or go to <http://www.whitehouse.gov/omb/rewrite/circulars/a021/a021.html>.

- General
  - Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution. Such costs may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges, and is in accordance with institution's travel policy and practices consistently applied to institutional travel activities.
- Lodging and Subsistence
  - Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not



exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs.

- **Commercial Air Travel**
  - Federal regulations prohibit the charging of business class or first class air travel to federally-sponsored projects. Federally-sponsored trips must utilize U.S. flag carriers at the lowest available rates. In a case where a U.S. flag domestic carrier is not available or if other than the lowest rates are charged, a letter or notation of justification must be included with the AUTHORIZATION TO PAY (Appendix A).
  - Airfare costs in excess of the lowest available commercial discount airfare, federal government contract airfare (where authorized and available), or customary standard (coach or equivalent) airfare, are unallowable except when such accommodations would:
    - require circuitous routing
    - require travel during unreasonable hours
    - excessively prolong travel
    - greatly increase the duration of the flight
    - result in increased costs that would offset transportation savings
    - offer accommodations not reasonably adequate for the medical needs of the traveler
  - Where an institution can reasonably demonstrate to the Sponsoring agency either the non-availability of discount airfare or government contract airfare for individual trips or, on an overall basis, that it is the institution's practice to make routine use of such airfare, specific determinations of non-availability will generally not be questioned by the government, unless a pattern of avoidance is detected. However, in order for airfare costs in excess of the customary commercial airfare to be allowable, e.g., use of first-class airfare, the institution must justify and document on a case-by-case basis the applicable condition(s) set forth above.
- **Air Travel by other than Commercial Carrier**
  - Costs of travel by institution-owned, leased, or chartered aircraft, as used in this paragraph, includes the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. Costs of travel via institution-owned, leased, or chartered aircraft shall not exceed the cost of allowable commercial air travel, as provided for above.
- Federally-sponsored project travel must adhere to University travel guidelines unless the sponsor imposes greater restrictions.

#### **Student Government Association (SGA) Travel**

- SGA-recognized student clubs and organizations petition SGA for travel funding. SGA-recognized student clubs and organizations are eligible for one hundred percent (100%) of conference registration expenses, fifty percent (50%) of lodging expenses, and fifty percent (50%) of University van transportation expenses. Airfare and meals are not allowable expenses as per SGA By-Laws; however, the SGA Executive Council will act on airfare requests when funding for students attending academic conferences is available from non-SGA sources. This involves a reimbursement process outside of SGA Finance Bylaw practices.
- SGA Office professional staff members make all travel arrangements and process all payments for students traveling on behalf of SGA-recognized clubs and organizations. Most SGA-funded travel is prepaid.

SECTION IV – APPENDIX

APPENDIX A (Form) - AUTHORIZATION TO PAY

The AUTHORIZATION TO PAY is completed by the host Department Head or designee to authorize the University to payment a pre-approved expenditure. This form is available in the MyWestfield portal on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link (see Purchasing & Accounts Payable).

WESTFIELD STATE UNIVERSITY  
AUTHORIZATION TO PAY

ACCOUNTS PAYABLE USE ONLY

DEPARTMENT: \_\_\_\_\_ DATE: \_\_\_\_\_

We hereby acknowledge we are in full receipt of the goods and services provided and you are hereby authorized to pay the following:

VENDOR NUMBER/NAME	PURCHASE ORDER NO.	VENDOR INVOICE NUMBER
A _____	P _____	_____
Name: _____		

Authorization and Approval for Payment Against a Purchase Order PURCHASE ORDER COMPLETE? YES  NO

Approval: \_\_\_\_\_ DEPARTMENT HEAD/CHAIR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

VENDOR REMIT TO ADDRESS	CHART	FUND	ORG	ACCOUNT	PROGRAM	TOTAL
_____	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
	W	_____	_____	_____	_____	\$ _____
LESS DISCOUNT -						\$ _____
NET AMOUNT						\$ _____
DESCRIPTION: _____	ACCOUNTS PAYABLE USE ONLY					ACCOUNTS PAYABLE USE ONLY
						1099: _____
						Invoice Date: _____
						Check Due Date: _____
						Handcheck No: _____
					Enclosures: _____	

IF PURCHASE ORDER IS NOT REFERENCED ABOVE THE FOLLOWING SIGNATURE IS REQUIRED.

Distribution: 1099 & 1099-NEC - Accounts Payable - First Congress - Revised February 2023

A PURCHASE ORDER IS REQUIRED FOR ALL PURCHASES/PAYMENTS OVER \$200.00

APPROVAL: \_\_\_\_\_ VICE PRESIDENT/PRESIDENT \_\_\_\_\_ DATE \_\_\_\_\_

## APPENDIX B (Form) - BANNER REQUISITION OR REQUEST TO PURCHASE

WESTFIELD STATE UNIVERSITY

REQUEST TO PURCHASE						RO	SUGGESTED VENDOR																																					
DEPARTMENT: _____						P.O. NUMBER	_____																																					
FUND(S) _____						P	_____																																					
<small>STATE FUND SERVICES</small>						Date Needed: _____																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>CHART</th> <th>FUND</th> <th>ORG</th> <th>ACCOUNT</th> <th>PROG.</th> <th>TOTALS</th> </tr> </thead> <tbody> <tr><td>W</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>W</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>W</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>W</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td colspan="5" style="text-align: right;">Total</td><td></td></tr> </tbody> </table>						CHART	FUND	ORG	ACCOUNT	PROG.	TOTALS	W						W						W						W						Total						Date: _____		
CHART	FUND	ORG	ACCOUNT	PROG.	TOTALS																																							
W																																												
W																																												
W																																												
W																																												
Total																																												
						CONTACT: _____																																						
						VENDOR TEL NO.: (____) - ____ - ____																																						
						A _____																																						
QUANTITY	UNIT	DESCRIPTION	FOB: _____	TERMS: _____	CONFIRMATION: _____	UNIT PRICE	TOTAL PRICE																																					
COMMENTS: _____						TOTAL _____																																						
<small>FOR OFFICE USE ONLY</small>			AUTHORIZATION AND APPROVAL				LEGEND																																					
CHECK ONE STATE AWARD PAR _____ LB _____ MHEC CONTRACTS _____ E & I CONTRACTS _____ BID NUMBER _____ NON-CONTRACT ITEM _____			MMARS ONLY: ORG# _____ S/ORG# _____ APPR# _____ SUB# _____ OBJ# _____ S/OBJ# _____ DOC TYPE _____ DOC# _____				Requisitioner _____ Date _____ Department Head _____ Date _____ President or Vice President _____ Date _____ APPROVED <input type="checkbox"/> REJECTED <input type="checkbox"/>			WYTE - PURCHASING CANARY - MMARS PINK - RETAINED BY REQUESTOR 02/10																																		

The BANNER REQUISITION or a REQUEST TO PURCHASE is completed by the host Department Head or designee to encumber Department funds. The BANNER REQUISITION form is available in the MyWestfield portal on the Finance and Development Tab in the REQ's and PO's Channel under Create a Requisition. The REQUEST TO PURCHASE form is available in the MyWestfield portal on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link under Purchasing & Accounts Payable.

Remove Procedures from Policy

APPENDIX C (Form) REQUEST TO TRAVEL for Employees & Grad Students Under Stipend

The REQUEST TO TRAVEL form is prepared by the University employee or graduate student under stipend who is seeking University approval to travel. This form is available to employees in the MyWestfield portal on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link (see Travel Forms).

**WESTFIELD STATE UNIVERSITY**  
**Request to Travel Form**

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Collective Bargaining Affiliation:  
 AFSCME  MSCA  APA  Non-Union Professionals  Non-Union Classified  Contracted Employee

Department: \_\_\_\_\_

Destination (City, State/Country): \_\_\_\_\_

University Vehicle Requested?  Yes  No      Departure Date: \_\_\_\_\_ Return Date: \_\_\_\_\_

Purpose of Trip (including a detailed description of the specific benefit to the University):  
(If attending a meeting, attach attached program/conference material showing schedule)

\_\_\_\_\_

Category	Acct	Description	Estimated Cost
Out of State Travel - Airfare	7001		
Out of State Travel - Hotel	7002		
Out of State Travel - Meals	7003		
Out of State Travel - Mileage	7004		
Out of State Travel - Other	7005		
In State Travel - Meals	7006		
In State Travel - Mileage	7007		
In State Travel - Other	7008		
Registration	7012		
Tuition/Books - Undergraduate	7010		
Tuition/Books - Graduate	7011		
All Travel Expenses for CC Employees	7009		
<b>TOTAL REQUEST</b>			

**TRAVELER ASSUMES ALL EXPENSES NOT AUTHORIZED ON THIS REQUEST**

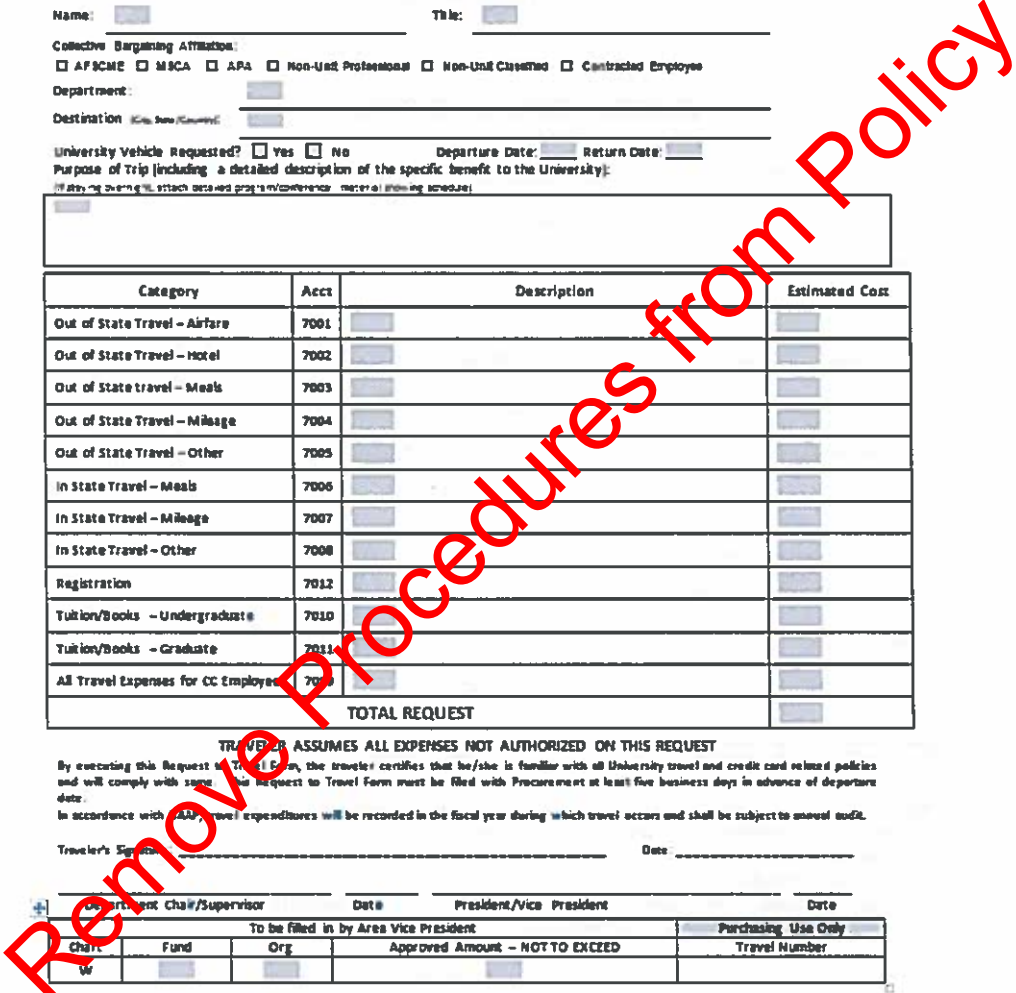
By entering this Request to Travel Form, the traveler certifies that he/she is familiar with all University travel and credit card related policies and will comply with same. This Request to Travel Form must be filed with Procurement at least five business days in advance of departure date.

In accordance with AAU, travel expenditures will be recorded in the fiscal year during which travel occurs and shall be subject to annual audit.

Traveler's Signature: \_\_\_\_\_ Date: \_\_\_\_\_


Department Chair/Supervisor	Date	President/Vice President	Date
To be filled in by Area Vice President		Purchasing Use Only	
Chart	Fund	Org	Approved Amount - NOT TO EXCEED
W			Travel Number

Revised 8/11/14\*



APPENDIX D (Form) – STUDENT REQUEST TO TRAVEL

The STUDENT REQUEST TO TRAVEL form is initiated by the University student who is seeking University approval to travel. This form is available in MyWestfield on the Campus Life Tab in the Student Travel Channel (see Travel Forms).



Westfield  
STATE UNIVERSITY  
Founded 1838

### STUDENT REQUEST TO TRAVEL

Form Use: To request student travel. (Use Request to Travel form for Graduate Student under depend)

Name of Sponsor (WSU Department or Student Group) \_\_\_\_\_

Name of Student Traveler (First, Middle, Last) \_\_\_\_\_

CWID# \_\_\_\_\_, SSN \_\_\_\_\_, DOB (M/D/Y) \_\_\_\_\_

Student Status  Female,  Male,  Commuter,  Resident Student,  UG Student,  Grad Student

Current Mailing Address of Student Traveler \_\_\_\_\_

Current Phone Number \_\_\_\_\_ Preferred E-Mail Address \_\_\_\_\_

Purpose of Travel (if staying overnight, attach detailed program/conference material showing schedule):  
\_\_\_\_\_

Use check (✓) to identify extent of travel:  Within the U.S. A.,  International Travel

Destination: \_\_\_\_\_ Primary means of Transport: \_\_\_\_\_

Departure Date: \_\_\_\_\_ Return Date: \_\_\_\_\_

<u>Student Traveler Agreement</u>	<u>University Approval</u>
<p>I hereby request University approval to travel under the provisions of the Westfield State University Student Travel Policy. Furthermore, by affixing my signature below, I acknowledge all conditions and procedures published in the current Westfield State University Student Travel Policy and Procedures Manual and I accept all Student Traveler responsibility.</p> <p>_____ Signature of Student Traveler                      Date</p>	<p>This student travel request is appropriate as to purpose.</p> <p>_____ Signature of Dept Head or Designee                      Date</p> <p>This student request is approved.</p> <p>_____ Signature of Vice President or Designee                      Date</p>

An Education Leader and Innovator Since 1838

REMOVE PROCEDURES FROM POLICY

**APPENDIX E (Form) – TRAVEL ADVANCE PAYMENT**

The TRAVEL ADVANCE PAYMENT FORM is initiated by the host Department Head or designee to authorize a University payment for an allowable travel expense to be paid in advance for a University employee or graduate student under stipend. This form is available in the MyWestfield portal on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link (see Travel Forms).

**WESTFIELD STATE UNIVERSITY  
TRAVEL ADVANCE PAYMENT FORM** I \_\_\_\_\_

NAME: \_\_\_\_\_ DEPARTMENT: \_\_\_\_\_ DATE: \_\_\_\_\_

VENDOR NUMBER/NAME	TRAVEL ENCUMBRANCE NO.	INVOICE NUMBER <small>Accounting Use Only</small>
VENDOR NO. A _____ NAME: _____	E _____	_____

**AUTHORIZATION AND APPROVAL FOR PAYMENT AGAINST A TRAVEL NUMBER**

APPROVAL: \_\_\_\_\_

PAYMENT DUE DATE: _____	CHART	FUND	OFF. ACCT	ACCOUNT	TOTAL
_____	W	_____	_____	_____	\$ _____

COMPANY NAME TO ADDRESS:	DESCRIPTION:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Copy Description - When & Yellow - Account Payable - Post - Original

0513

Remove Procedures from Policy

# STUDENT TRAVEL POLICY AND PROCEDURES MANUAL

## APPENDIX F (Form) – TRAVEL REIMBURSEMENT

### WESTFIELD STATE UNIVERSITY TRAVEL REIMBURSEMENT FORM

<b>E #</b> Banner Travel Number		<b>A #</b> Banner ID Number		<b>I #</b> Accounting Use Only						
Name:		CHART		FUND	ORG	ACCT	SCRIPTI	GROSS AMOUNT	LESS ADVANC	TOTAL DUE
Street:		DEPARTURE		Date:		Time:		7001	Airfare	
City, State & Zip:		RETURN		Date:		Time:		7002	Out of State Hotel	
AVING FRO	RETURNING TO							7003	Out of State Meals	
Ho <input type="checkbox"/>	Home <input type="checkbox"/>							7004	Out of State Mileage	
Vd <input type="checkbox"/>	Work <input type="checkbox"/>							7005	Out of State Other	
								7006	In State Meals	
								7007	In State Mileage	
								7008	In State Other	
								7009	Registration	
								7010	Tuition/Books U. Grad	
								7011	Tuition/Books - Grad	
								7099	All Travel - CC Employee	
								<b>TOTAL DUE</b>		<b>\$0.00</b>

MEALS				MILEAGE			OTHER EXPENSES	
DATE	REMARKS	AMOUNT	TOTAL	MILES	RATE	TOTAL	DESCRIPTION	TOTAL
					0.56			
					0.56			
					0.56			
					0.56			
					0.56			
					0.56			
<b>TOTAL</b>			<b>\$0.00</b>	<b>TOTAL</b>	<b>0.00</b>	<b>TOTAL</b>	<b>\$0.00</b>	

Please complete the following information if trip is covered under an in-state travel Request to Travel Form.  
Please attach a copy of meeting agenda, proof of registration, conference attendance certificates, or applicable CEU/CPE certificates to this form.  
In accordance with GAAP, travel expenditures will be recorded in the fiscal year during which the travel occurs and shall be subject to annual audit.

I recognize that each employee is responsible for reporting fraud, waste, and abuse.  
I hereby certify under penalty of perjury that the above amounts as itemized are true and correct, were incurred by me during necessary travel in the service of the Commonwealth and conform fully with the Travel Regulations.

Traveler's Signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor's Signature \_\_\_\_\_ Date \_\_\_\_\_

The TRAVEL REIMBURSEMENT FORM is initiated by the host Department Head or designee for a University employee or graduate student under stipend who is seeking a travel reimbursement payment. This form is available in the MyWestfield portal on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link (see Travel Forms).



**APPENDIX G (Form) – TRAVELER MEAL CERTIFICATION STATEMENT**

The TRAVELER MEAL CERTIFICATION STATEMENT is initiated by the traveler attending a conference/workshop who intends to seek a meal allowance (where allowable) for meals not included as part of the registration fee. This form is available in MyWestfield on the Employee Resource Tab in the Odyssey Channel under the Administration & Finance link (see Travel Forms).

**The Request To Travel Form Must Include:**

- Location
- Start and End Dates
- Hotel Information, if applicable
- Registration, if applicable
- Transportation, if applicable
- Meals, if applicable

The traveler should attach to the *Request To Travel Form*, the official conference pages that are applicable to the above categories. Please do not send voluminous documents. One or two pages will satisfy the internal requirements.

<sup>1</sup>Note: If conference documentation does not indicate that meals are included, the traveler could be entitled to a meal allowance. The following certification statement must be signed in order to receive the standard meal allowances.

**TRAVELER MEAL CERTIFICATION STATEMENT FORM**

I certify under the penalties of perjury that the conference I attended on [ ] (date),  
In [ ] (place) did NOT include any meals as part of the registration fee.  
Therefore, I am entitled to a meal allowance in accordance with the University's travel policy.

Traveler's Signature: \_\_\_\_\_ Date: \_\_\_\_\_





APPENDIX I (FORM) – WAIVER

The WAIVER form is to be completed by the student traveler and retained by host Department Head or designee. This form is available in MyWestfield on the Campus Life Tab in the Student Travel Channel (see Travel Forms).



Waiver

ACTIVITY \_\_\_\_\_ DATE \_\_\_\_\_

I, the undersigned, in consideration of the opportunity to participate in the University department, sponsored or student-sponsored ACTIVITY described above, do hereby release The Commonwealth of Massachusetts, the Massachusetts Board of Higher Education and Westfield State University, together with their agents, officers, employees, volunteers and representatives, from all liability claims, suits or actions for any loss, damage, injury to person or property, or death caused by the ordinary negligence resulting from, or arising out of, my participation in this ACTIVITY. Furthermore, I do not possess any health problems or physical limitations that I, or my doctor feel would result in my active participation or the safety of other participants.

Personal and Contact Information

Participant's Name \_\_\_\_\_ Birth Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Local Address Street/City/State/Zip: \_\_\_\_\_

Cell Phone: (\_\_\_\_) \_\_\_\_\_ U.W.I.D. Number \_\_\_\_\_ Email \_\_\_\_\_

Emergency Contact Name: \_\_\_\_\_ Emergency Contact Phone #: (\_\_\_\_) \_\_\_\_\_

I, the participant, understand and agree:

1. To follow safety and other instruction's provided by the staff in charge of the ACTIVITY.
2. To share in the responsibility for my own safety and not endanger other participants.
3. To immediately report all unsafe acts and dangerous conditions to the staff in charge.
4. To immediately report all injuries to the staff in charge.
5. To refrain from possession and/or use of alcohol or drugs during the ACTIVITY.
6. That participation in the ACTIVITY is voluntary.
7. That I have the physical capability reasonably necessary to engage in the ACTIVITY.
8. That in case of emergency, accident or illness, I give my permission to be treated by a professional medical person and admitted to a hospital if necessary.
9. To be the party responsible for all medical expense that is incurred on my behalf.
10. That the Commonwealth of Massachusetts permits Westfield State University to accept responsibility only for the acts of its officers, employees, and/or agents and that Westfield State University is prohibited from accepting any liability for the acts, omissions and conduct of other persons participating in the ACTIVITY.
11. That the participant shall indemnify, defend and hold harmless the State, Westfield State University, its officers, agents and employees from all claims, suits, or actions of any nature arising out of my participation in the ACTIVITY other than negligent acts of Westfield State University, its officers, employees, and/or agents.
12. That I am participating in the ACTIVITY at my own risk and that by signing below, I acknowledge that I understand this assumption of risk and agree to the conditions listed above.

Furthermore, I understand that all Westfield State University student conduct regulations and procedures are in effect,

Participant's Signature \_\_\_\_\_ Date \_\_\_\_\_

An Education Leader and Innovator Since 1838

# Westfield State University

Policy concerning:

APPROVED:

Section: Student Affairs

Number: 4040

Page: Page 1 of 2

REVIEWED: October 2022

---

## STUDENT TRAVEL

### PURPOSE

To define the Westfield State University guidelines to be taken in connection with Department-sponsored and Student-sponsored travel.

### POLICY

All travel by University students and advisors is to be funded according to the Commonwealth of Massachusetts (state) laws and regulations and University policies and procedures. The student traveler in addition to the student advisor(s) is responsible for ensuring adherence to applicable travel policies and procedures as outlined in the University Travel Policy (0390) and the Student Advisor Manual. All travel is contingent on available funds.

1. All travel funds will be allocated by the Vice President for Administration & Finance to the appropriate department cost center under the approval of the area Vice President on an annual basis. Departmental travel expenses and student travel expenses are limited to and shall not exceed the amount budgeted and allocated.
2. In determining the use of travel funds, departmental and administrative area supervisors and Vice Presidents shall consider the extent to which participating in the travel or activity requested will primarily benefit the University and the student.
3. Reimbursements for travel related expenses must follow all University policies and procedures, state laws and regulations, and the applicable collective bargaining agreements regardless of the source of funds. Travel procedures and forms can be found on myWestfield > Documents > Administration and Finance > Travel Information.
4. Prior to any travel, funds must be pre-approved and encumbered on a Request to Travel Form using the travel procedures.
5. The University shall not reimburse any expenses for persons accompanying an advisor or student on a trip (i.e. spouse, child, guest, pet, etc.).

# Westfield State University

Policy concerning:

APPROVED:

Section: Student Affairs

Number: 4040

Page: Page 2 of 2

REVIEWED: October 2022

---

6. Student travel is restricted to students registered with the University and must be approved in advance by the President or a Vice President. Such travel must contribute directly to the student's education or benefit the University.
7. In accordance with the Massachusetts Conflict of Interest Law (G.L. c.268A), employees/advisors are prohibited from earning personal frequent flier miles, hotel rewards, and other rewards or points during state or university funded travel.

## TRAVEL ARRANGEMENTS

All University travel shall be arranged through the Institutional Travel Manager to include, but not limited to airfare, hotels, car rentals and conference registrations.

## NON-REIMBURSABLE EXPENSES

Expenses of a personal nature, unreasonable or excessive expenditures, and those not specifically related to the conduct of University business are not reimbursable. Types of expenses that will not be reimbursed include, but are not limited to:

1. Alcohol;
2. Excessive or extravagant costs (e.g. exclusive restaurants and hotels);
3. Personal entertainment;
4. Travel insurance;
5. Traffic, toll, or parking violations;
6. Insurance for a personally owned car;
7. Articles stolen from a personal or rental car; and
8. Briefcase and luggage purchases.

## **REVIEW**

This policy will be reviewed every three years by the Vice President for Administration and Finance and/or the Dean of Students.



## Board of Trustees

October 12, 2022

---

To approve the FY23 Operating Budget as presented and to authorize the President to make budget adjustments to these funds.

---

Robert A. Martin, Ph.D., Chair

---

Date

# **Westfield State University**

## **Board of Trustees**

### **Finance and Capital Assets Committee**

October 12, 2022

Prepared by:

Steve Taksar, Vice President of Administration and Finance

Maria Feuerstein, AVP of Strategic Finance and Institutional Planning

# Agenda

---

- Budget Assumptions
- Enrollment
- FY23 Final Budget and Trust Fund View
- FY24 Preliminary Planning Parameters
- FY24 Budget Timeline
- Summary
- Q and A

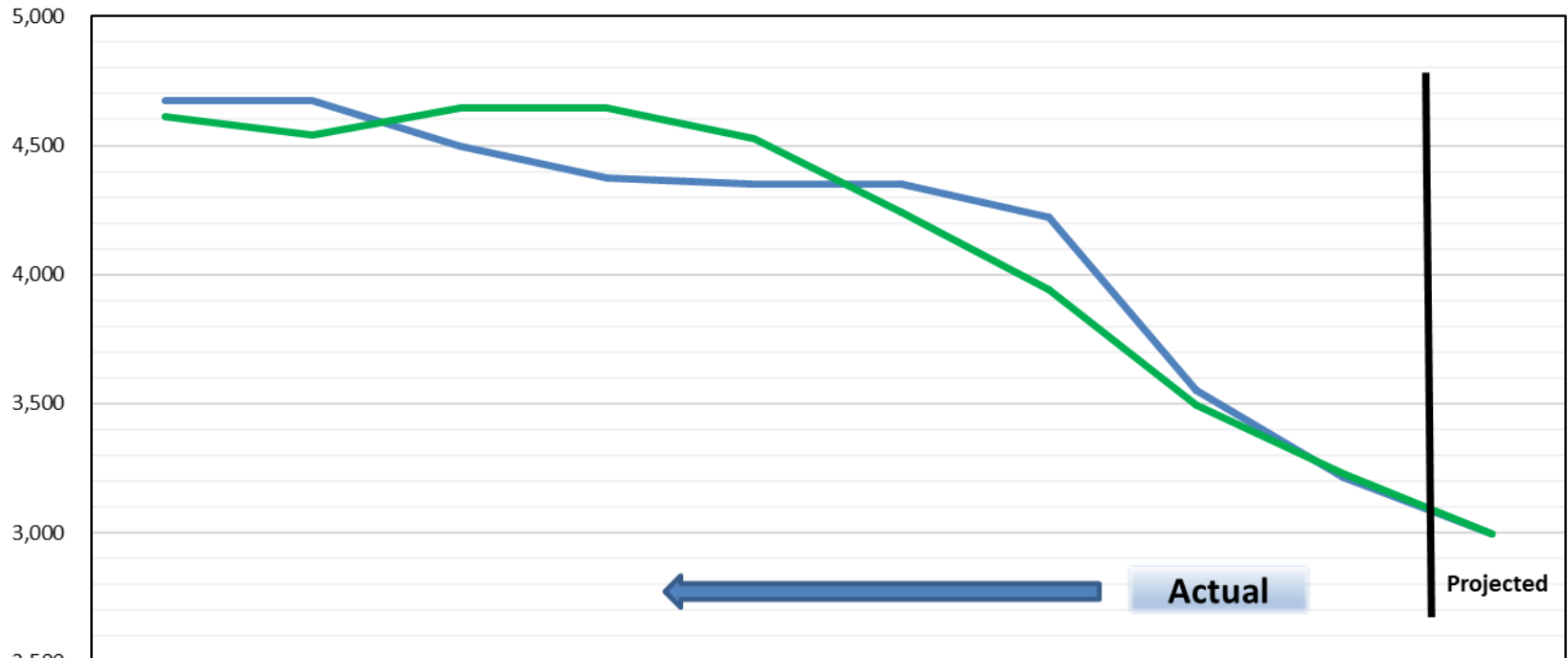
# FY23 Final Budget Assumptions

- Glide path strategy approach was implemented as presented in June; \$1M gap closed with state appropriation and reduction in benefit budget.
- Structural deficit remains at \$2.65M and funded with reserves as planned.
- Day Division Enrollment has declined by 217 students:
  - Freshman and transfers increased by 55 or 6%
  - Returning students decreased by 310 or 12%
- Auxiliary revenue increased by \$1.5M or 7% to fully offset enrollment revenue declines due to higher occupancy and increased dining plan participation.
- ARPA and FEMA funding now included in budget totaling \$3.1M.



# 10 Year Enrollment Trend

**Westfield State University**  
**UG Day Enrollment - Budgeted vs Actual/Projected (Billed)**  
**FY14 - FY23**



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Budget	4,675	4,675	4,500	4,372	4,350	4,350	4,223	3,552	3,215	2,997
Actual	4,612	4,540	4,643	4,645	4,526	4,241	3,940	3,496	3,229	2,997

— Budget — Actual

# Enrollment Comparison/Projection *(billable students)*

	FY22 Budgeted	FY22 Actual	FY22 BvA Diff B/(W)	FY23 October Budget	FY23 Budget vs. FY22 Budget
	<i>a</i>	<i>b</i>	<i>= b-a</i>	<i>d</i>	<i>= d - a</i>
New Freshman	784	797	13	797	13
Transfers	171	201	30	213	42
<b>Total Freshman &amp; Transfers</b>	<b>955</b>	<b>998</b>	<b>43</b>	<b>1,010</b>	<b>55</b>
<b>Returning</b>	<b>2,534</b>	<b>2,492</b>	<b>(42)</b>	<b>2,224</b>	<b>(310)</b>
<b>Total Fall</b>	<b>3,489</b>	<b>3,490</b>	<b>1</b>	<b>3,234</b>	<b>(255)</b>
Spring Melt Rate 10%	3,140	3,141	1	2,911	(230)
<b>Average Billable</b>	<b>3,315</b>	<b>3,316</b>	<b>1</b>	<b>3,072</b>	<b>(242)</b>
Less: XRG	(100)	(100)	-	(75)	25
<b>Full Year Average Billable Students</b>	<b>3,215</b>	<b>3,216</b>	<b>1</b>	<b>2,997</b>	<b>(217)</b>

	FY22 Budgeted	FY22 Actual	FY22 BvA Diff B/(W)	FY23 October Budget	FY23 Budget vs. FY22 Budget
	<i>a</i>	<i>b</i>	<i>= b-a</i>	<i>d</i>	<i>= d - a</i>
Graduate	608	659	51	612	3
PA	60	67	7	60	-
Undergraduate	693	642	(51)	652	(41)
<b>Total CGCE Student FTE Conversion</b>	<b>1,361</b>	<b>1,368</b>	<b>7</b>	<b>1,323</b>	<b>(38)</b>
<b>Total UG &amp; CGCE FTE</b>	<b>4,576</b>	<b>4,584</b>	<b>8</b>	<b>4,321</b>	<b>(255)</b>

**Notes:**

FY23 Freshman & Transfer Students provided by the Registrar

FY23 Returning Students is an estimate based on total billable fall students.

# CGCE Enrollment Summary FY23 YTD

- CGCE undergraduate students are experiencing barriers to entry: personal finances, job changes, and family obligations.
- Enrollment in education and nursing is slightly lower due to job stress specific to those professions given post-pandemic impacts.
- Internal staff turnover in CGCE recruitment functions have resulted in lower enrollment.
- Q1 Snapshot below:

Quarter Ending September 2022	Annual FY23 <u>Budget</u>	FY23 <u>1st Qtr Budget</u>	FY23 <u>1st Qtr Actual</u>	<u>Budget Var.</u>	<u>Percent Variance</u>
<b><u>Enrollment (FTE)</u></b>					
Graduate	612	272	329	57	21.0%
PA	58	58	57	(1)	-1.7%
Undergraduate	652	290	265	(25)	-8.5%
Total	1,321	620	651	31	5.1%

# FY23 Final Budget Summary

	FY22 Final Budget	FY23 October Budget	Diff Incr/(Decr)
<b>Total Revenue</b>	\$ 112,261,799	\$ 114,662,227	\$ 2,400,429
<b>Total Expense</b>	\$ 114,080,785	\$ 121,807,837	\$ 7,727,052
<b>Unadjusted Net Profit/(Loss)</b>	\$ (1,818,986)	\$ (7,145,609)	\$ (5,326,623)
<b>Revised Structural Deficit</b>	\$ (2,883,584)		
<b>Net Profit/(Loss)</b>	\$ (4,702,570)	\$ (7,145,609)	\$ (5,326,623)
<b>Reserve Funding:</b>			
Planned Use of Reserves	950,958	2,983,610	2,032,652
Capital Rollover	868,028	1,511,196	643,168
<b>Total Use of Reserves</b>	\$ 1,818,986	\$ 4,494,806	\$ 2,675,820
<b>Structural Deficit Offset</b>	\$ 2,883,584	2,650,803	(232,781)
<b>Adjusted Surplus/(Deficit)</b>	-	\$ -	\$ -

The FY23 structural deficit of \$2.65M was offset by use of reserves approved as part of the Glide Path Strategy.

# FY23 Final Budget by Trust Fund

	Operating Budget	Innovation Fund	FEMA Reimb. Funds	ARPA Funding	Grants	Capital Project Fund	CGCE	Residential Life	Dining Services	Other Trust Funds	FY23 Budget
<b>Total Revenue</b>	<b>72,303,976</b>	<b>800,000</b>	<b>-</b>	<b>1,908,352</b>	<b>1,678,737</b>	<b>-</b>	<b>12,140,783</b>	<b>15,477,267</b>	<b>9,303,938</b>	<b>1,049,175</b>	<b>114,662,227</b>
<b>Total Expense and Transfers</b>	<b>74,856,105</b>	<b>800,000</b>	<b>1,269,232</b>	<b>1,908,352</b>	<b>1,759,183</b>	<b>1,511,196</b>	<b>12,215,783</b>	<b>16,498,865</b>	<b>9,303,938</b>	<b>1,685,182</b>	<b>121,807,836</b>
<b>Net Revenue over Expense</b>	<b>(2,552,129)</b>	<b>-</b>	<b>(1,269,232)</b>	<b>-</b>	<b>(80,446)</b>	<b>(1,511,196)</b>	<b>(75,000)</b>	<b>(1,021,598)</b>	<b>-</b>	<b>(636,007)</b>	<b>(7,145,609)</b>
Planned Use of Reserves	922,925		1,269,232		80,446		75,000		-	636,007	2,983,610
Capital Rollover						1,511,196					1,511,196
Glide Path	2,650,803										2,650,803
<b>Total Use of Reserves</b>	<b>3,573,728</b>	<b>-</b>	<b>1,269,232</b>	<b>-</b>	<b>80,446</b>	<b>1,511,196</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>636,007</b>	<b>7,145,609</b>
<b>Net Surplus/(Loss)</b>	<b>1,021,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,021,598)</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Campus Transfers:

- Dining Contribution to the Operating Budget, \$1.3M
- CGCE Contribution to the Operating Budget, \$2.75M
- Operating Budget Transfer to cover Residential Life Deficit \$1.1M

# FY23 Provisional vs. FY23 Final Budget Crosswalk

<b>June Provisional Budget Deficit</b>	<b>\$ (1,060,014)</b>
<b>Permanent Adjustments</b>	
Add'l State Appropriation	\$ 1,261,164
Lower Tuition & Fee revenue due to enrollment decline	(862,223)
Incr. Residential Life revenue due to higher occupancy	795,879
Incr. Dining revenue due to higher meal plan participants	753,513
Increase to Compensation (CBA offset by fringe benefit reduction)	(128,234)
<b>Total Permanent Adjustments</b>	<b>\$ 1,820,099</b>
<b>Temporary Adjustments</b>	
Incl. ARPA Funds (Restricted for Capital & Covid)	990,000
Incr. to Other Trust Fund Revenue	217,061
FEMA Spending Plan; 1-time reimbursement funds	(1,269,232)
ARPA Funds; Capital Project Expenses	(1,000,000)
Dining Service Expense; higher MPP	(753,513)
All Other Minor Adjustments	(101,004)
FY22 FEMA Reimbursement Rollover	1,269,232
Reduction in Other Trust Fund Rollover Requests	(161,669)
Rollover Adjustments	49,040
<b>Total Temporary Adjustments</b>	<b>\$ (760,085)</b>
<b>FY23 Final Balanced October Budget</b>	<b>\$ -</b>

# FY23 Final Glidepath Deficit Strategy

<b>Deficit</b>	<b>(5,301,605)</b>
<b>Glide Path:</b>	
50% Board Reserves	(2,650,803)
50% Campus	(2,650,803)
Glide Path Position Reductions	(1,590,788)
<b>Campus Remaining to Solve</b>	<b>(1,060,014)</b>
Additional Unplanned Appropriation	641,380
Fringe Benefit Offset	251,793
Reduce Unused Payroll Allowance	166,841
<b>Remaining Deficit</b>	<b>-</b>

# Summary

- FY23 Structural deficit is \$2.65M, offset with use of cash reserves, consistent with glide path strategy.
- Lower enrollment continues to have a negative effect on resources; anticipate similar challenges in FY24.
- It's critical for the campus to focus on innovative approaches to enrollment, retention, branding and marketing, and exploring alternative revenue generation.
- Begin FY24 Budget Planning with results from FY23, Updated Enrollment Projection, and Scenario Modeling





# **FY24 Budget Assumptions and Timeline**

# FY24 Budget Scenario Planning Assumptions

## FY24 Major Planning Assumptions

### Revenues

---

- Enrollment – still under discussion but assuming flat first time first year, expanded graduate and CGCE. 5 Year Goal to Increase Headcount by 2,000 students.
- Cost of attendance with a range of 3.0% - 4.5% (CPI for last 12 months through August is 8.3%).
  - Consider differential fee structure for high demand programs
  - Assumes limited academic/lab fee increases for specific courses/degrees
  - Reviewing potential of Technology and Capital Fee Increases
- State Appropriation – flat, except for FY23 supplemental appropriation.
- CGCE contribution funding to remain fixed at \$2.75M.
- Investment income – align budget to actual and adjust for policy allocation (FY23 - \$700k).
- Dining program contribution to remain at 13% of meal plan revenue.

# FY24 Budget Scenario Planning Assumptions

## Expenses

---

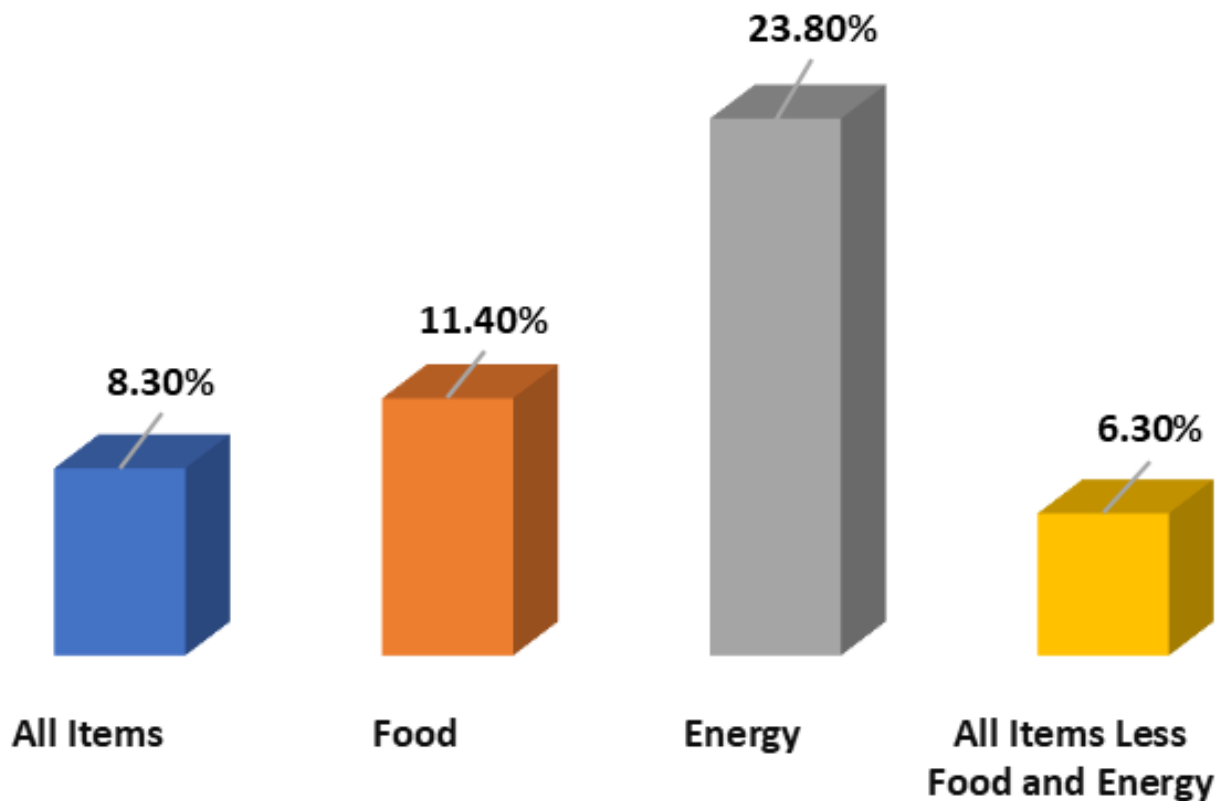
- Limited strategic plan investment funding.
- Fund Innovation Budget - \$700k estimated.
- Shift financial aid funding to discount rate model; increase to a within a range of 13% - 14% next year.
- Department Operating Budgets – assume no across the board increase.
- Expect Utilities to Increase by 20% or \$1.0M
- Fund mandatory contractual increases for services, facilities, and technology contracts.
- Salary Increases – assume non-collective bargaining expense increases (NUP's, CBA shortfall, auxiliaries, CGCE).
- Benefit Rate - assume historical average annual increase over prior year or Comptrollers projection.
- Residence life – Expect continued deficit (\$3.0M-\$4.0M) due to an increase in MSCBA assessments and occupancy challenges.

## Reserves

- Capital Projects – Rollover funding for capital projects not finished by year end.
- Assume Glide Path Strategy and Limited use of reserves to support operations.

# Current CPI-U as of August 2022 – 8.3% over prior year

## Consumer Price Index, 12 Mo. % Change



# FY23 Budget Timeline

## Board of Trustees - FY24 Budget Planning Timeline

October 2022	<ul style="list-style-type: none"><li>• Preliminary Planning Assumptions – General Consensus</li><li>• Budget Planning Calendar Distributed</li></ul>
December 2022	<ul style="list-style-type: none"><li>• Review Preliminary Financial Scenarios</li><li>• Review Enrollment Projection</li><li>• Discuss Strategy for Efficiencies and Restructuring</li><li>• Update Five-Year Forecast</li></ul>
February 2023	<ul style="list-style-type: none"><li>• Approve Fee Recommendations (based on parameters)</li></ul>
April 2023	<ul style="list-style-type: none"><li>• FY24 Budget Update</li></ul>
June 2023	<ul style="list-style-type: none"><li>• FY24 Provisional Budget Approved</li><li>• FY24 Capital Budget Approved</li></ul>
October 2023	<ul style="list-style-type: none"><li>• FY24 Final Budget Approved</li></ul>

# Q&A

**Westfield State University**  
Finance and Capital Assets Committee

**FY23 Operating Budget**  
**Summary of Changes from Provisional to Final Budget**  
October 12, 2022

**Executive Summary**

At the June 2022 Board of Trustees meeting, the University proposed a FY23 Provisional Budget to allow more time for better information on key metrics such as enrollment, occupancy, and meal plan participation as well as state appropriation. Following the Glide Path strategy, most of the projected deficit was reduced. The FY23 Provisional budget projected a remaining net deficit of \$1.06M, with a commitment to provide a “final” balanced budget at the October Board of Trustees. The focus of this document will be to explain updates on key revenue and expense changes and major variances from the FY23 Provisional Budget to the October Budget in order to approve the FY23 budget. Materials from FY23 Provisional budget are attached for reference.

The campus was able to present a balanced FY23 October Budget due to several key factors. First, the state received additional appropriation of \$641k and was able to realize a directly correlated fringe benefit reduction of \$251k. Second, the campus also reduced a payroll allowance of \$166k to cover projected funding gaps related to collective bargaining increases, as the state does not cover the full cost. While the campus is able to present a balanced budget, enrollment challenges continue to have a significant impact on revenue. Tuition and fee revenue declines were offset by higher than planned occupancy rates and dining plan participants.

**Enrollment**

Annual average enrollment in terms of billable students is anticipated to be 2,997, which is 218 students lower than the prior year budget of 3,215, a 7% decline. The campus utilizes an average annual enrollment by semester and factors in historical average declines from fall to spring to arrive at an annual projected total. Enrollment continues to be an ongoing concern, especially given the multi-year impact on lower fall enrollment. Overall, since the peak enrollment of 4,645 in FY17, day student enrollment has declined by 1,648 or 35% based on the FY23 revised budgeted enrollment.

**Revenue**

Revenue has increased from the FY23 Provisional Budget to the FY23 October budget by \$3.1M. Major changes are as follows:

- \$1.26M Additional State Appropriation due to state funding of FY23 CBA and additional unplanned appropriation as explained above.

- \$1.5M Residential Life & Dining revenue due to higher occupancy and meal plan participants. In a recent MSCBA residential hall market analysis of rental rates, WSU's average housing rate of \$8,300 was more competitive than the cost of off campus housing.
- \$990k Increase due to ARPA funding for Covid expenses and capital projects.
- (\$862k) decrease to Tuition & Fee Revenue driven by lower enrollment.

### **Expenses**

Expenses have increased from the FY23 Provisional Budget to the FY23 October budget by \$3.2M. Major changes are as follows:

- \$1.29M of FEMA reimbursement Funds received in FY22 which are to be rolled over in FY23 to provide one-time funding to support marketing, recruitment, strategic initiatives, and innovation.
- \$1.0M Increase to Capital Projects which are being funded by ARPA funds.
- \$753k Increase to Dining Program Expenses driven by higher service level requirements and food costs related to additional meal plan participants.

### **Reserves**

The overall campus use of reserves has increased from the provisional budget by \$1.1M mainly due to \$1.3M of FEMA reimbursement funds received in FY22 that will be utilized in FY23 to support marketing, recruitment, strategic and innovative initiatives. Actual reserve availability was also trued up based on year end activity with only minor changes. Despite the planned use of reserves, the year over year growth in cash reserves from FY22 is greater than the planned use of reserves requested for FY23.

### **Summary**

Revenue growth through enrollment and alternative revenue sources continues to be one of the highest campus priorities as we continue to navigate a highly competitive landscape. The campus Glide Path Strategy was crucial for balancing the FY23 October Budget. However, the Glide Path Strategy relies on enrollment growth or alternative revenue streams to be successful. Enrollment continues to decline, having a multi-year compounding effect on revenue.

Several strategies have been employed to support revenue growth including the creation of the Innovation Fund and the use of FEMA reimbursement funds. However, return on investment is not expected to be immediate and may take some time.

It's imperative that the campus continue to collaborate and work as a community to achieve the permanent savings required to fully close the structural deficit while also working on increasing revenue through enrollment and alternative means. The campus will need to continue to focus on innovative approaches to enrollment, retention, branding and marketing, exploring alternative revenue generation.



**Westfield State University**  
**FY23 October Budget**

	Year over Year Comparison			
	FY22 Final Budget	FY23 October Budget	\$-Fav / (Unfav)	% - Fav / (Unfav)
<b>Revenue:</b>				
State Appropriation	31,988,905	35,404,926	3,416,021	11%
Total Tuition/Fee Revenue	36,100,094	34,813,216	(1,286,878)	(4%)
Foundation	839,000	1,065,500	226,500	27%
Grant Revenue	1,535,937	1,678,737	142,800	9%
Other Revenue	2,645,783	2,869,509	223,726	8%
CGCE	12,024,757	12,140,783	116,026	1%
Residential Life	14,659,945	15,477,267	817,322	6%
Dining Services	8,799,412	9,303,938	504,526	6%
Covid Related Grants (HEERF / ARPA)	3,667,966	1,908,352	(1,759,614)	(48%)
<b>Total Revenue</b>	<b>\$ 112,261,799</b>	<b>\$ 114,662,227</b>	<b>\$ 2,400,429</b>	<b>2%</b>
<b>Expense:</b>				
Compensation	43,040,061	44,804,892	1,764,831	4%
Fringe	5,043,794	4,682,228	(361,566)	(7%)
Department Operations	14,542,147	15,205,475	663,328	5%
Strategic Investments	351,581	372,581	21,000	6%
Financial Aid	4,299,221	5,158,621	859,400	20%
Debt Service	2,099,258	1,481,315	(617,943)	(29%)
FEMA Reimbursement Funds		1,269,232	1,269,232	
Contingency	650,000	629,000	(21,000)	(3%)
Capital Investments	2,575,000	3,575,000	1,000,000	39%
CGCE	8,768,566	9,465,305	696,739	8%
Residential Life	16,270,859	17,635,468	1,364,609	8%
Dining Services	7,677,659	7,961,754	284,095	4%
Utilities	2,370,619	2,833,500	462,881	20%
All Other	4,610,169	5,825,116	1,214,946	26%
Covid Related Expenses	3,667,966	908,352	(2,759,614)	(75%)
UEAAC Savings	(1,886,114)	-	1,886,114	(100%)
<b>Total Expense</b>	<b>\$ 114,080,785</b>	<b>\$ 121,807,837</b>	<b>\$ 7,727,052</b>	<b>7%</b>
<b>Unadjusted Net Profit/(Loss)</b>	<b>\$ (1,818,986)</b>	<b>\$ (7,145,609)</b>	<b>\$ (5,326,623)</b>	<b>293%</b>
<b>Revised Structural Deficit</b>	<b>\$ (2,883,584)</b>			
<b>Net Profit/(Loss)</b>	<b>\$ (4,702,570)</b>	<b>\$ (7,145,609)</b>	<b>\$ (5,326,623)</b>	<b>113%</b>
<b>Reserve Funding:</b>				
Planned Use of Reserves	950,958	2,983,610	2,032,652	214%
Capital Rollover	868,028	1,511,196	643,168	74%
<b>Total Use of Reserves</b>	<b>\$ 1,818,986</b>	<b>\$ 4,494,806</b>	<b>\$ 2,675,820</b>	<b>147%</b>
<b>Structural Deficit</b>	<b>\$ 2,883,584</b>	<b>2,650,803</b>	<b>(232,781)</b>	<b>(8%)</b>
<b>Adjusted Surplus/(Deficit)</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	

**Westfield State University**  
**FY23 October Budget**

**PLANNING ASSUMPTIONS:**

	<b>FY22 Final Budget</b>	<b>FY23 October Budget</b>	<b>\$-Fav / (Unfav)</b>
<b>Revenue Assumptions</b>			
Billable Students	3,215	2,997	(218)
% Change YoY	-9.5%	-6.8%	
Housing Students	1,769	1,788	19
% Change YoY	32%	1%	
Occupancy Rate	73%	75%	
In-State Tuition and Fees Incr.	0%	3.4%	
General Fee Increase	-	322	322
Residential COA Incr. (weighted avg.)	3%	3%	
State Appropriation as % of Revenue	28%	31%	
Investment Earnings	\$ 325,000	\$ 115,000	\$ (210,000)
Operating Reserve / Contingency	\$ 650,000	\$ 1,898,232	\$ 1,248,232
<b>Expense Assumptions</b>			
Strategic Plan Funding	\$ 100,000	\$ 121,000	\$ 21,000
Financial Aid Increase	\$ 200,000	\$ 700,000	\$ 500,000
UEAAC Savings	\$ 1,700,000	\$ 1,400,000	\$ (300,000)
<b>Overhead Contributions</b>			
Dining Contribution	\$ 1,121,753	\$ 1,342,184	\$ 220,431
CGCE Contribution	\$ 3,256,191	\$ 2,750,478	\$ (505,713)
<b>Net Results</b>			
CGCE Surplus	-	-	-
Residential Housing Deficit	(1,610,914)	(2,158,201)	(547,287)
Dining Deficit	-	-	-

**Westfield State University**  
**FY23 Detailed Budget by Trust Fund**  
**OCTOBER BUDGET**

	Operating Budget	Innovation Fund	FEMA Reimb. Funds	ARPA Funding Covid	Grants	Capital Project Fund	CGCE	Residential Life	Dining Services	Other Trust Funds	FY23 Budget
<b>Revenue</b>											
Scholarship Allowance					(11,520,448)						(11,520,448)
Tuition and Fees	34,813,216						12,140,783			120,000	47,073,999
Federal Grants and Contracts				1,908,352	8,161,185						10,069,537
State Grants and Contracts					4,885,000						4,885,000
Private Grants and Contracts					153,000					-	153,000
Residence Fees								15,251,805			15,251,805
Dining Fees									9,303,938		9,303,938
FEMA Reimb.			-								-
Other Operating Revenues	594,502							185,462		929,175	1,709,139
Commissions	310,832							40,000			350,832
State General Appropriations	35,404,926										35,404,926
Foundation Support	1,065,500										1,065,500
Innovation Fund		800,000									800,000
Investment Income	115,000										115,000
<b>Total Revenue</b>	<b>72,303,976</b>	<b>800,000</b>	<b>-</b>	<b>1,908,352</b>	<b>1,678,737</b>	<b>-</b>	<b>12,140,783</b>	<b>15,477,267</b>	<b>9,303,938</b>	<b>1,049,175</b>	<b>114,662,227</b>
<b>Expenses</b>											
Personnel	44,804,892				309,500		3,596,931	2,194,132	2,274,990	54,166	53,234,611
Fringe Benefits	4,682,228				126,324		1,562,003	919,122	922,552	23,266	8,235,495
Operations	15,205,475				974,913		4,231,371	2,320,785	4,223,107	1,548,309	28,503,960
Strategic Investments	372,581										372,581
Utilities	2,833,500							1,952,470			4,785,970
Debt Payments	1,481,315								541,105		2,022,420
FEMA Reimb. Spending Plan			1,269,232								1,269,232
Operating Contingency	629,000									19,441	648,441
Capital Projects				1,000,000		4,086,196					5,086,196
Scholarships	5,158,621				268,000		75,000	89,395		40,000	5,631,016
Transfers	(311,506)				80,446	(2,575,000)	2,750,478	(1,286,603)	1,342,184		-
MSCBA Assessment								10,309,563			10,309,563
Innovation Fund Expenditures		800,000									800,000
ARPA Grant for Covid Expenses				908,352							908,352
<b>Total Expense and transfers</b>	<b>74,856,105</b>	<b>800,000</b>	<b>1,269,232</b>	<b>1,908,352</b>	<b>1,759,183</b>	<b>1,511,196</b>	<b>12,215,783</b>	<b>16,498,865</b>	<b>9,303,938</b>	<b>1,685,182</b>	<b>121,807,836</b>
<b>Net Revenue over Expense</b>	<b>(2,552,129)</b>	<b>-</b>	<b>(1,269,232)</b>	<b>-</b>	<b>(80,446)</b>	<b>(1,511,196)</b>	<b>(75,000)</b>	<b>(1,021,598)</b>	<b>-</b>	<b>(636,007)</b>	<b>(7,145,609)</b>
Planned Use of Reserves	922,925		1,269,232		80,446		75,000			636,007	2,983,610
Capital Rollover						1,511,196					1,511,196
Glide Path	2,650,803										2,650,803
<b>Total Use of Reserves</b>	<b>3,573,728</b>	<b>-</b>	<b>1,269,232</b>	<b>-</b>	<b>80,446</b>	<b>1,511,196</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>636,007</b>	<b>7,145,609</b>
<b>Net Surplus/(Loss)</b>	<b>1,021,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,021,598)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes:**

1. Other Operating Revenues consist of parking, application fees, phone fee, non-credit program revenue and other miscellaneous fees
2. Transfers represent the movement of cash from one trust fund to another
3. Planned Use of Reserves may require minor adjustments following year end accounting validation
4. UEAAC Savings of \$1.4M is integrated into the Provisional Budget

**Westfield State University**  
Finance and Capital Assets Committee

**FY23 Provisional Operating Budget**

June 22, 2022

**OVERVIEW**

The past few years have presented several challenges for our campus, and higher education in general, that have had a direct impact on the financial operations of the university. The impact of the Covid-19 pandemic still lingers but has improved significantly. The current enrollment climate is challenging due to the demographic impact, ability to increase retention and shifting demands for new programs and certificates. This has created a highly competitive higher education landscape not only in Western Massachusetts, but many parts of the country. Certain key economic factors such as inflation, supply chain issues, and a labor shortage have placed significant financial pressure on the campus, having the greatest impact on Facilities and Dining Operations who more heavily rely on labor and the delivery of goods/services. While the Dining Services program can scale more easily, Residential Life has a higher degree of fixed costs making it harder to scale the program.

The work of the UEAAC Committee saw progress in FY22, with the Academic Affairs Restructure plan complete, the Office of Strategic Finance and Institutional Planning established, integration of AIS and IT Operations, and the hiring of a JEDI Officer to name a few. Total savings of approximately \$1.4M has been fully integrated into the Provisional Budget Model. The campus is hoping to receive additional state appropriation of \$751k above what was budgeted in FY22 as well as appropriation to cover a majority of collective bargaining increases. FY21 and FY22 compensation and related appropriation are now included in the Provisional Budget. Final FY23 collective bargaining agreements (CBAs) and related appropriation funding will be included in the October Final Budget after increases are completed and the Commonwealth passes a FY23 budget this summer.

A critical element to partially closing the structural deficit is the Glide Path Strategy, which relies on a 50/50 split for a draw on use of cash reserves as well as the equivalent in campus budget reductions. The campus has held back funding on several vacant positions in order to partially meet its obligation for the Glide Path Strategy. To date, the campus has solved approximately \$1.6M. The structural deficit is currently projected at \$5.3M. The current projection indicates there would be an additional enrollment decline of 174 students, which is factored into the Provisional Budget. The most recent projection is based on a point in time data on registered students, transfers, and first year freshman deposits. It's important to note that the Glide Path Strategy relies on a multi-year improvement to enrollment, retention and other revenue gains in order to lower cash reserve draw downs in future years.

The Provisional Budget reflects that the campus has solved a portion of its structural deficit, in FY23, with \$1.0M remaining unsolved, based on more current enrollment data. This was accomplished by holding back funding from vacant position lines. Campus leadership will

undertake a further review of budget alternatives to bring the budget back into balance over the summer months.

### **PROVISIONAL BUDGET PLAN FY23**

Developing a FY23 Provisional Budget was determined to be necessary since many key planning elements such as enrollment and state appropriation are still shifting and not certain. Furthermore, while it seems we are moving past the most difficult phases of the Covid-19 pandemic, enrollment still remains challenging and continues to decline. The glide path will allow the university more time to plan for and implement marketing, branding and offer new programs and educational opportunities.

- The FY23 Provisional Budget reflects a total remaining deficit of \$1.06M which is comprised of a \$0.04M operating deficit and a \$1.02M deficit in Residential Life following a campus transfer of \$1.9M to ensure proper MSCBA required reserve funding. UEAAC permanent reductions of \$1.4M (20% of the projected \$6.9M) have now been fully realized in order to close part of the structural deficit. Further UEAAC savings are unknown at this time.
- Enrollment continues to trend downward resulting in a continuation of a structural deficit. The campus is planning for enrollment of 3,073 billable students on a full year average basis, which is a reduction of 174 students from the April Planning Scenario of 3,250 and 142 students (or 4.4% fewer) from the FY22 Budget of 3,215. This will have a compounding affect as smaller cohorts of incoming classes progress toward graduation. The FY23 Provisional Budget Model reflects year over year net Tuition and Fee decline in revenue of \$.04M mainly due to significantly lower enrollment which is partially offset by an increase mandatory in-state tuition and fees of 3.2%.
- Federal Funding - HEERF II funds of \$2.8M are expected to convert to reserves (a combination of unspent HEERF funds and final HEERF payments in FY22). The campus is also anticipating \$1.6M of reimbursement for prior year Covid-19 related expenses through the FEMA program, an undertaking which took over a year of effort by several departments in Division of Administration and Finance. If the FEMA reimbursement is received in FY23, the campus will place those funds in a contingency account for utilization to be determined by the President. Federal funding will not offset the ongoing structural deficit as funds are considered one-time only whereas the structural deficit reflects the ongoing result of lower enrollment and increasing expenses over time.
- American Rescue Plan Act (ARPA) - State funding of \$3.5M is expected to be received by the campus as follows: FY23 \$1.9M to be utilized to offset Covid-19 related expenses and for maintenance projects, (which are the required uses of those funds by law) and \$1.6M in FY24 for same purposes.
- Financial challenges are significant in Residential Life and Dining Services, as expected, due to the overall enrollment impact. Occupancy is projected to be only 70%, with 1,690

students expected to live on campus, versus design occupancy of 2,397. Given that a majority of expenses in Residential Life are fixed in the form of MSCBA debt obligations, cost containment strategies are challenging for housing operations. Residential Life is currently projecting a total deficit of \$2.9M and will require an additional \$1.9M in funding from the campus operations in order to fully fund the projected loss and MSCBA required reserve balance, which is 5% of prior year expenses. Breakeven occupancy targets are estimated between 90% - 95%. The flat room pricing structure was implemented and is considered successful as housing prices on campus are now competitive with rental markets. If the campus cannot recover occupancy to its breakeven targets, strategies will be required to ensure financial stability and the campus will have to continue financially supporting the residential program.

- As of the timing of this writing, the campus made a decision to close Dickenson Hall this fall in order to achieve financial savings with regards to staffing by way of not filling vacant positions, and cleaning and utility costs. This decision was triggered by lower occupancy in residential students and does not affect returning students. A financial assessment of cost avoidance is being developed, but is not yet finalized.
- The President's Innovation Fund offered the campus an opportunity to submit ideas that support return on investment, cross-functional collaboration, and alignment to the campus mission statement. The Innovation Fund Work Group received 12 applications and was able to approve 4 of those applications. Return on Investment (ROI) has not been integrated into the Provisional Budget Model as the timing of decisions did not coincide with planning, however, ROI is expected to be integrated into the October Final Budget for those initiatives that anticipate ROI within FY23.
- Dining Services participation rates follow enrollment and occupancy levels. Currently, it is expected to contribute \$1.3M to the campus to support their overhead costs. All residential students are required to participate in one of several dining options. Unlike residential life, dining expenses are more variable and based on staffing and food costs which has experienced significant pressure due to high inflation and significant labor shortages. A stable level of staffing is required to properly service the projected residential population.
- The campus is anticipating approximately \$0.9M in COVID related expenses, such as the need for temporary staff, PPE, academic technology, COVID-19 testing, and sanitization supplies still remain necessary. The campus is expecting to utilize ARPA funding to offset covid related costs, which will result in a budget neutral impact to the Provisional Budget.
- CGCE has merged certain some administrative positions with the Day Division as part of the UEAAC recommendation, however, for planning purposes, the FY23 Provisional Budget assumes steady state in alignment with fiscal treatment as in previous years, since the merge of financials has not been completed. Revenue is expected to be relatively flat year over year at \$12.1M, which represents a minor increase of \$0.1M, mainly due to graduate

credits. It is assumed that CGCE will contribute \$2.78M to the campus, in support of overhead costs, which includes \$300k related to UEAAC savings on APRs.

### **FY23 BUDGET BALANCING STRATEGY**

When factoring the most recent enrollment projection, the campus has only partially reduced the \$5.3M structural deficit, with \$1.06M remaining. Significant progress has been made, but the Cabinet will be evaluating potential strategies to balance the FY23 structural deficit over the summer months and heading into the fall. The structural deficit projection will be updated once more accurate enrollment and state appropriation amounts are known.

### **SUMMARY**

The FY23 Provisional Budget was developed in order to support critical operations and opportunities, as several critical planning elements still remain uncertain. Key revenue indicators such as enrollment and state appropriation will be better known as we approach the fall, at which time the campus will develop a final budget in October. The campus continues to carefully evaluate the balance between affordability, enrollment, and strategic investments while striving to balance the budget, however, the sharp and continued declines in enrollment continue to present a significant financial challenge for the campus. The campus will continue to work toward meeting its obligation for the Glide Path strategy to close the structural deficit in the Final October FY23 budget.

## **MULTI-YEAR FINANCIAL FORECAST FY24-FY28 - UPDATE**

In the spring, the campus began updating the multi-year financial forecast, FY24 – FY28, with key units across campus. The goal is to develop a longer-term financial plan to coincide with market conditions, academic program offerings, resource allocation and campus growth strategies.

There are several forecasting methods commonly used in multi-year financial planning: Straight line, which applies constant growth rates, moving average, which relies on patterns in financial results to predict future revenues and expenses, and bottoms up, which relies on analytically based financial and metric inputs. The Office of Strategic Finance and Institutional Planning has initiated the development of a bottoms up, analytically based multi-year financial forecast for the campus by integrating projections on key metrics such as inflation, enrollment, occupancy, and meal plan participation rates. SFIP also involved several units on campus to participate by providing operational business intelligence about key plans for future spending, debt service, and known escalations or savings on key budget line items. Several assumptions were also made based on reliable historical data and are subject to change.

The campus will be shifting its financial aid model to a discount rate strategy vs fixed budget strategy in order to remain competitive. A multi-year financial aid strategy is being developed by Enrollment Management to implement this new approach which will become a part of the Multi-Year Financial Forecast starting with FY24.

At the present time, the campus Financial Model is designed as a roll forward with the ability to develop a forecast through FY28 with several components being formula driven by metrics and related rates and other inputs being backed by analysis. To complete the multi-year forecast, the Academic Affairs Master Plan, return on investment from the Innovation Fund, financial outcomes from the President's Strategic Vision & Marketing plan, and more accurate enrollment counts on average billable students must be integrated. Once those key pieces of information are made available, the forecast will be updated and is expected to be finalized to coincide with the October Final Budget presentation. Campus goal will be to utilize a rolling multi-year forecast approach and integrate this process into the overall campus planning structure so that an updated forecast is developed annually.



**Westfield State University**  
**FY23 Provisional Budget**

			FY23 Provisional Budget		Year-Over-Year Comparison	
	FY21 Budget	FY22 Budget	April	June - Final Recommended	\$- Fav / (Unfav)	%- Fav / (Unfav)
<b>Revenue:</b>						
State Appropriation	26,516,934	31,988,905	31,988,905	34,143,763	2,154,857	6.7%
Total Tuition/Fee Revenue	40,121,046	36,100,094	37,705,755	35,675,439	(424,655)	(1.2%)
Foundation	445,000	839,000	839,000	1,065,500	226,500	27.0%
Grant Revenue	1,591,550	1,535,937	1,535,937	1,678,737	142,800	9.3%
Other Revenue	2,721,655	2,645,783	1,883,064	2,652,447	6,665	0.3%
CGCE	11,809,587	12,024,757	12,140,783	12,140,783	116,026	1.0%
Residential Life	9,692,044	14,659,945	15,477,267	14,681,387	21,442	0.1%
Dining Services	5,197,401	8,799,412	7,967,013	8,550,425	(248,987)	(2.8%)
Covid Related Grants (HEERF & ARPA)		3,667,966	-	918,352	(2,749,614)	(75.0%)
<b>Total Revenue</b>	<b>\$ 98,095,216</b>	<b>\$ 112,261,799</b>	<b>\$ 109,537,724</b>	<b>\$ 111,506,833</b>	<b>\$ (754,965)</b>	<b>(0.7%)</b>
<b>Expense:</b>						
Compensation	42,004,728	43,040,061	44,165,017	44,317,517	(1,277,456)	(3.0%)
Fringe	6,618,501	5,043,794	5,742,796	5,041,369	2,425	0.0%
Department Operations	11,769,893	14,542,147	15,047,432	15,243,229	(701,082)	(4.8%)
Strategic Investments	370,685	351,581	451,581	372,581	(21,000)	(6.0%)
Financial Aid	3,820,771	4,299,221	5,088,621	5,153,715	(854,494)	(19.9%)
Debt Service	1,029,231	2,099,258	1,481,315	1,481,315	617,943	29.4%
Contingency	425,000	650,000	650,000	629,000	21,000	3.2%
Capital Investments	2,301,200	2,575,000	2,575,000	2,575,000	-	0.0%
CGCE	8,571,068	8,768,566	9,349,879	9,363,824	(595,258)	(6.8%)
Residential Life	12,144,594	16,270,859	17,528,733	17,635,468	(1,364,609)	(8.4%)
Dining Services	7,113,002	7,677,659	6,845,260	7,208,240	469,419	6.1%
Utilities	2,140,619	2,370,619	3,195,940	2,833,500	(462,881)	(19.5%)
Innovation Fund Expenditures		-	-	800,000	(800,000)	
All Other	4,646,036	4,610,169	4,979,665	4,982,744	(372,575)	(8.1%)
Covid Related Expenses		3,667,966	1,500,000	918,352	2,749,614	75.0%
UEAAC Savings		(1,886,114)	(1,353,920)	-	(1,886,114)	(100.0%)
<b>Total Expense</b>	<b>\$ 102,955,329</b>	<b>\$ 114,080,785</b>	<b>\$ 117,247,318</b>	<b>\$ 118,555,854</b>	<b>\$ (4,475,069)</b>	<b>(3.9%)</b>
<b>Unadjusted Net Profit/(Loss)</b>	<b>\$ (4,860,113)</b>	<b>\$ (1,818,986)</b>	<b>\$ (7,709,594)</b>	<b>\$ (7,049,020)</b>	<b>\$ (5,230,034)</b>	<b>(287.5%)</b>
<b>Revised Structural Deficit</b>		<b>\$ (2,883,584)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,883,584</b>	<b>100.0%</b>
<b>Net Profit/(Loss)</b>	<b>\$ (4,860,113)</b>	<b>\$ (4,702,570)</b>	<b>\$ (7,709,594)</b>	<b>\$ (7,049,020)</b>	<b>\$ (2,346,450)</b>	<b>(49.9%)</b>
<b>Reserve Funding:</b>						
Planned Use of Reserves	3,205,745	950,958	1,450,958	1,801,047	(850,089)	(89.4%)
Capital Rollover	1,654,368	868,028	868,028	1,537,156	(669,128)	77.1%
Glide Path Strategy				2,650,803	(2,650,803)	
<b>Total Use of Reserves</b>	<b>\$ 4,860,113</b>	<b>\$ 1,818,986</b>	<b>\$ 2,318,986</b>	<b>\$ 5,989,006</b>	<b>\$ (4,170,020)</b>	<b>(229.2%)</b>
<b>Temporary Structural Deficit Offset</b>	<b>\$ -</b>	<b>\$ 2,883,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,883,584)</b>	<b>(100.0%)</b>
<b>Adjusted Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>(5,390,609)</b>	<b>(1,060,014)</b>	<b>(1,060,014)</b>	<b>(100.0%)</b>

**Westfield State University  
FY23 Provisional Budget**

	<b>FY21 Budget</b>	<b>FY22 Final Budget</b>	<b>April</b>	<b>June - Final Recommended</b>	<b>YoY Change B/(W)</b>
<b>Revenue Assumptions</b>					
Billable Students	3,552	3,215	3,250	3,073	142
% Change YoY	-15.9%	-9.5%	-5.6%	-4.4%	
Housing Students	1,338	1,769	1,788	1,690	79
% Change YoY	-43%	32%	1%	-5%	
Occupancy Rate	55%	73%	78%	70%	
In-State Tuition and Fees Incr.	3%	0%	3.2%	3.2%	3.2%
General Fee Increase	290	-	361	361	361
Residential COA Incr. (weighted avg.)	2.6%	2.6%	3.4%	3.4%	-0.8%
State Appropriation as % of Revenue	27%	28%	29%	31%	-3%
Investment Earnings	\$635k	\$325K	\$115K	\$115K	-\$210K
Operating Reserve / Contingency	\$425k	\$650K	\$650K	\$629K	-\$21K
<b>Expense Assumptions</b>					
Strategic Plan Funding 1-Time	\$107K	\$100k	\$100k	\$121K	\$21k
Financial Aid Increase	\$250k	\$200k	\$700k	\$700k	\$500k
UEAAC Savings	-	\$1.7M	\$1.3M	\$1.4M	-\$300k
<b>Overhead Contributions</b>					
Dining Contribution	-	\$1.1M	\$1.1M	\$1.3M	\$200k
CGCE Contribution	\$3.2M	\$3.2M	\$2.75M	\$2.78M	-\$420k
<b>Net Results</b>					
CGCE Surplus	-	-	\$41k	-	-
Residential Housing Deficit	\$879k	\$1.6M	\$2.0M	\$2.95M	-\$1.35M
Lansdowne Deficit	\$1.4M	\$100k	-	-	\$100k
Dining Deficit	\$513k	-	-	-	-

**Notes:**

1) A portion of the overall Utility expense increase is included in the Residential Life expense budget of \$1.8M. Campus wide, Utilities are expected to increase by 25.4% or \$1M.

**Westfield State University**  
**FY23 Detailed Budget by Trust Fund**  
**Provisional Budget**

	Operating Budget	Innovation Fund	ARPA Funding Covid	Grants	Capital Project Fund	CGCE	Residential Life	Dining Services	Other Trust Funds	FY23 Budget
<b>Revenue</b>										
Scholarship Allowance				(11,520,448)						(11,520,448)
Tuition and Fees	35,675,439					12,140,783			120,000	47,936,222
Federal Grants and Contracts			918,352	8,161,185						9,079,537
State Grants and Contracts				4,885,000						4,885,000
Private Grants and Contracts				153,000					-	153,000
Residence Fees							14,455,926			14,455,926
Dining Fees								8,550,425		8,550,425
Other Operating Revenues	599,548						185,462		699,175	1,484,184
Commissions	318,725						40,000			358,725
State General Appropriations	34,143,763									34,143,763
Foundation Support	1,065,500									1,065,500
Innovation Fund		800,000								800,000
Investment Income	115,000									115,000
<b>Total Revenue</b>	<b>71,917,974</b>	<b>800,000</b>	<b>918,352</b>	<b>1,678,737</b>	<b>-</b>	<b>12,140,783</b>	<b>14,681,387</b>	<b>8,550,425</b>	<b>819,175</b>	<b>111,506,833</b>
<b>Expenses</b>										
Personnel	44,317,517			309,500		3,578,268	2,194,132	2,116,117	54,166	52,569,700
Fringe Benefits	5,041,369			126,324		1,554,185	919,122	805,627	23,266	8,469,892
Operations	15,243,229			974,913		4,156,371	2,320,785	3,759,864	1,498,541	27,953,704
Strategic Investments	372,581									372,581
Utilities	2,833,500						1,952,470			4,785,970
Debt Payments	1,481,315							312,774		1,794,089
Operating Contingency	629,000							208,858	878	838,736
Capital Projects					4,112,156			-		4,112,156
Scholarships	5,153,715			268,000		75,000	89,395	5,000	40,000	5,631,110
Transfers	457,892			80,446	(2,575,000)	2,776,959	(2,082,482)	1,342,185		-
MSCBA Assessment							10,309,563			10,309,563
Innovation Fund Expenditures		800,000								800,000
ARPA Grant for Covid Expenses			918,352							918,352
<b>Total Expense and transfers</b>	<b>75,530,117</b>	<b>800,000</b>	<b>918,352</b>	<b>1,759,183</b>	<b>1,537,156</b>	<b>12,140,783</b>	<b>15,702,986</b>	<b>8,550,425</b>	<b>1,616,851</b>	<b>118,555,853</b>
<b>Net Revenue over Expense</b>	<b>(3,612,143)</b>	<b>-</b>	<b>-</b>	<b>(80,446)</b>	<b>(1,537,156)</b>	<b>-</b>	<b>(1,021,598)</b>	<b>-</b>	<b>(797,676)</b>	<b>(7,049,020)</b>
Planned Use of Reserves	922,925			80,446				-	797,676	1,801,047
Capital Rollover					1,537,156					1,537,156
Glide Path	2,650,803									2,650,803
<b>Total Use of Reserves</b>	<b>3,573,728</b>	<b>-</b>	<b>-</b>	<b>80,446</b>	<b>1,537,156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>797,676</b>	<b>5,989,006</b>
<b>Net Surplus/(Loss)</b>	<b>(38,416)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,021,598)</b>	<b>-</b>	<b>-</b>	<b>(1,060,014)</b>

**Notes:**

1. Other Operating Revenues consist of parking, application fees, phone fee, non-credit program revenue and other miscellaneous fees
2. Transfers represent the movement of cash from one trust fund to another
3. Planned Use of Reserves may require minor adjustments following year end accounting validation
4. UEAAC Savings of \$1.4M is integrated into the Provisional Budget

**Westfield State University**  
**FY23 Undergraduate Enrollment Projection**

6/21/2022

**Comprehensive U/G Enrollment Data for Summer and Fall 2022**

<b>New Student Registration Projection</b>	
First Year First Time	840
Transfers	210
<b>Total New Students</b>	<b>1,050</b> a.

<b>Returning Student Registration</b>	<b>Eligible</b>	<b>Projection - Registered</b>	<b>%</b>
Seniors	827	717	87%
Juniors	679	680	100%
Sophomores	791	690	87%
First Years	136	159	
ReEnrolling		34	
Visiting		5	
<b>Total Eligible/Registered</b>	<b>2,433</b>	<b>2,285</b>	<b>94%</b>
Estimated Registered W/D's		(50)	
Holds to come back		70	
Total Registered		2,305	
2.5% Melt Rate		(58)	
<b>Total U/G Registered Students</b>	<b>2,433</b>	<b>2,247</b>	<b>92%</b> b.

<b>Full Year Average Billable Student Calculation</b>				
	<b>Apply Spring</b>	<b>Average</b>		
<b>Fall Enrollment</b>	<b>Melt 9%</b>	<b>Billable</b>	<b>Less XRG</b>	<b>FYA Billable</b>
a. + b.				
<b>Total Undergraduate Billable Students</b>	<b>3,297</b>	<b>2,968</b>	<b>3,133</b>	<b>(60)</b> <b>3,073</b>

**Provisional Budget Model**

April Projection	3,247	Previous Enrollment Target
Revised Projection	3,073	Used in the Provisional Budget Model
<b>Diff B/(W)</b>	<b>(174)</b>	

**Financial Impact of Revised Enrollment Projection**

Tuition & Fees	\$ (2,004,953)	General Fee \$11,500/Student
Housing Operations	\$ (795,879)	55% of U/G student Count @ \$8,300
<b>Total Additional Deficit</b>	<b>\$ (2,800,832)</b>	

**Note:**

- 1) Dining Operations are projected to experience revenue declines of \$452,980, but will lower expenses to balance their budget.
- 2) The Enrollment Projection above was developed using a combination of known registration information and assumptions
- 3) A more accurate enrollment projection will be available closer to the fall at which time the October Final Budget will be updated

**WESTFIELD STATE UNIVERSITY**  
**Schedule of Annual Tuition and Fees**  
**FY22 - FY23 Comparison**  
**FY23 Approved - 2/17/2022**  
**Updated 5.10.22 - SHIP Rate Finalized**

	FY22 Approved	FY23 Approved	\$ Change	% Change
<b>TUITION:</b>				
√ Resident	970	970	0	0.0%
Proximity	1,455	1,455	0	0.0%
Non-Resident & Foreign	7,050	7,050	0	0.0%
<b>MANDATORY FEES:</b>				
Student Activity	123	162	39	31.7%
General Fee	9,216	9,538	322	3.5%
Capital Improvement Fee	100	100	0	0.0%
Technology Fee	730	730	0	0.0%
√ Total Mandatory Fees	10,169	10,530	361	3.6%
<b>Total In-State Tuition/Fees</b>	<b>11,139</b>	<b>11,500</b>	<b>361</b>	<b>3.2%</b>
<b>ROOM RATES:</b>				
√ Estimated and Adjusted Weighted Average Room Rate	8,068	8,300	232	2.9%
<b>MEAL PLAN RATES:</b>				
Unlimited Meal Plan	4,500	4,724	224	5.0%
On the Go Dining Plan	1,500	1,546	46	3.1%
Blue 15	4,300	4,516	216	5.0%
Gold 10	4,100	4,306	206	5.0%
Hoot 5	2,500	2,576	76	3.0%
Commuter 5	2,500	2,576	76	3.0%
<b>Total Recommended Change in Mandatory Fees <sup>(2)</sup></b>	<b>23,707</b>	<b>24,524</b>	<b>817</b>	<b>3.4%</b>
<b>OTHER FEES:</b>				
Study Abroad Fee	40	50	10	25.0%
Practical Exam, Equipment and Clinical Fee	140	240	100	71.4%
Student Teaching (practicum) Fee	250	250	0	0.0%
Nursing Fee <sup>(1)</sup>	1,794	1,794	0	0.0%
Late Registration Fee	25	25	0	0.0%
Late Payment Fee	100	100	0	0.0%
Bad Check Fee	25	25	0	0.0%
Reinstatement Fee	50	50	0	0.0%
ID Card Replacement Fee	40	40	0	0.0%
Parking	100	100	0	0.0%
Parking - CGCE	60	60	0	0.0%
<b>WAIVABLE FEES:</b>				
Student Health Insurance (see note below)	3,504	3,663	159	4.5%
Wellness Center	185	185	0	0.0%
Lifetime Owls (opt in fee)	75	75	0	0.0%

√ Average student annual change in fees is calculated using the gray shaded areas.

√ Student Health Insurance Plan rate decided 5.10.22. Plan changes were made to minimize increase in cost.

**Note:**

1. The Nursing Fee includes coverage for clinical requirements by healthcare facilities and payment for Assessment Technology Institutes (ATI).
2. Actual cost of attendance is determined by financial aid and may vary from the weighted average estimated cost of attendance.

	Deferred Maintenance	Funding Source					Total	Comment
		Campus	DCAMM	MSCBA	ARPA			
<b>Physical Plant Projects</b>								
1. Deferred Maintenance	Y	514,278	1,472,735	1,589,323		3,576,336	DCAMM Matching Funds	
2. Infrastructure Repairs/Maintenance	Y	150,000				150,000		
3. MEP/F Master Plan Phase II	Y	200,000				200,000	Utilization Study	
4. Emergency Equipment Failure	Y	150,000				150,000		
5. Critical repair contingency	Y	100,000				100,000		
6. Roof Tie Downs-Ely & Bates		50,000				50,000		
7. Opacity Monitoring System for Power Plant	Y	25,000				25,000		
8. University Fuel Pumps Controls System	Y	20,749				20,749		
9. Wilson Gender Inclusive Studies & Work		20,000				20,000	Part of multi-year commitment	
10. Salt spreader for sidewalks		11,100				11,100		
<b>Sub-total</b>		<b>1,241,127</b>	<b>1,472,735</b>	<b>1,589,323</b>		<b>4,303,185</b>		
<b>Information Technology</b>								
1. Data Center Routers		332,000				332,000	End of Life	
2. Faculty / Staff LifeCycle		200,000				200,000	Replacement Schedule	
3. Classroom Technology		125,000				125,000		
4. Computer Lab Replacement		125,000				125,000		
5. VM Storage Switches		88,000				88,000		
6. ODA Patching		18,500				18,500		
7. Automic Automation Upgrade EOL		12,000				12,000		
8. Ellucian Experience		25,000				25,000	Banner System	
<b>Sub-total</b>		<b>925,500</b>	<b>-</b>	<b>-</b>		<b>925,500</b>		
<b>Other Projects</b>								
1. Miscellaneous moves & studies		200,000				200,000	To fund DCAMM Studies	
2. Furniture upgrades and equipment replacement	Y	23,000				23,000		
3. Fitness center upgrades	Y	48,282				48,282	Replace Equipment	
4. Academic Space Upgrades	Y	137,091				137,091	Multiple programmatic projects	
<b>Sub-total</b>		<b>408,373</b>	<b>-</b>	<b>-</b>		<b>408,373</b>		
<b>Total</b>		<b>2,575,000</b>	<b>1,472,735</b>	<b>1,589,323</b>		<b>5,637,058</b>		
<b>Projects Funded via Rollover</b>								
1. Rollover Facility Projects	Y	241,107				241,107		
2. Rollover for DCAMM Projects	Y	1,222,675				1,222,675		
3. Rollover for IT Projects		73,375				73,375		
4. Rollover for Dining Services						-		
<b>Sub-total</b>		<b>1,537,156</b>	<b>-</b>	<b>-</b>		<b>1,537,156</b>		
<b>Grand Total</b>		<b>4,112,156</b>	<b>1,472,735</b>	<b>1,589,323</b>		<b>7,174,215</b>		

**Notes:**

- 1) MSCBA Project may change as final decisions are made
- 2) The estimates noted above are construction estimates not project cost estimates. Once studies have been completed and bids received, total project costs will be determined.



Item	Type	Project	Estimated Construction Cost / Match	Description
1	F&O	Roof Tie Downs-Ely & Bates	50,000	Life safety issue. Currently as roof work, drain work etc is being completed, there are no tie off areas available. This is a code issues as well as a severe risk for falling off the roof.
2	F&O	Opacity Monitoring System for Power Plant	25,000	Mandated to run the steam system
3	F&O	University Fuel Pumps Controls System	20,749	Needed to be able to get fuel for the Facilities, Police and other University vehicles
4	F&O	Wilson Gender Inclusive Studies & Work	20,000	Students were told we would work on creating GI restrooms every year
5	F&O	Salt spreader for side walks	11,100	Need replacement for unrepairable spreader. This spreader does all the sidewalk on campus
6	F&O	Wilson Roof Replacement	50,000	Replacement of the roof on Wilson Hall. Roof Warranty expired in 2014.
7	F&O	Wilson Fire Systems	1,365,450	This is the second year of a 2 year project to install fire sprinkler system in Wilson Hall.
8	F&O	Ely Hall HW Storage Tank & Circulator Pumps	241,380	Replace the HVAC Pumps, Heat exchangers and Domestic Hot water storage tank in Ely.
9	F&O	Power Plant Deaerator & Condensate Rec Tank	303,415	Replace the Steam Deaerator and Condensate Receiver tank in the Power plant that services the University
10	F&O	Trades Roof	20,000	Replace the roof on the Trades building. The roof warranty expired in 2004
11	F&O	Ely Pool Repair	6,769	Repair the pool in Ely. Original project was to repair existing concrete, cleaning, treating and replacing rebar and cathodic protection and concrete coating. During that project further damage was found, we are currently working on defining the new scope of work needed for the repair.
<b>Total Facilities Projects</b>			<b>2,113,863</b>	

12	Non F&O	Data Center Routers (91357)	332,000	Data center router and components are 5 years past EOL - we have had one failure already. If these routers fail, we lose connectivity to 80% of the campus and the internet.
13	Non F&O	Miscellaneous Moves & Studies	200,000	Required for unforeseen and unbudgeted projects that require House Doctor studies and/or moves
14	Non F&O	Utilization Review	200,000	Phase II of the Master Plan Process.
15	Non F&O	Faculty Staff Lifecycle (91354)	200,000	Impact on delivery of education
16	Non F&O	Emergency HVAC Equipment Failure	150,000	Campus is required to fund all emergencies for HVAC building equipment failures.
17	Non F&O	Infrastructure Repairs/Maintenance	150,000	Required for unforeseen Infrastructure failures that risk occupancy of a buildings (e.g., steam lines, power grid, road repairs, etc.)
18	Non F&O	Classroom Technology Replacement (91355)	125,000	Impact on delivery of education
19	Non F&O	Computer Lab Replacement (91356)	125,000	There were zero dollars allocated to this last year and our labs are critical for student success
20	Non F&O	Contingency	100,000	Contingency for critical unfunded campus needs that may arise during the fiscal year
21	Non F&O	VM Storage Switches (91357)	88,000	These switches are critical the servers that are housed on them and the vendor is desupporting this version in FY23. All servers internally (with a few exceptions) are housed in the environment these switches service.
22	Non F&O	ODA Patching (91225)	18,500	Patching the Banner database is critical to our cybersecurity efforts as all of our PII is housed there. This is also a compliance requires for PCI-DSS which is assessed annually.
23	Non F&O	Automic Automation Upgrade EOL (91225)	12,000	Software is EOL and will no longer function at the end of the term in FY23 - this software is the job scheduling software that automates all our background jobs that provide data, reports, account creations etc. to the campus.
<b>Total Non-Facilities Projects</b>			<b>1,700,500</b>	

<b>Total FY23 Project Cost</b>	<b>3,814,363</b>
<i>Less: DCAMM Funding</i>	<i>1,472,735</i>
<b>Campus Funding</b>	<b>2,341,627</b>

**Note:**

1. Funding may be from multiple sources; DCAMM, rollover funding from prior year, FY21 Campus Capital Budget
2. Amounts represented above are estimates

**Westfield State University  
FY23 Capital Rollover Requests**

6/17/2022

1) University Funded								University Funded
Submitted by	Project Name	Justification (2-3 Words)	Request Type	Capital Category	FY22 Approved Funding Amount	Amount Spent by June 30th FY22	Remaining \$ / Unspent	FY23 Rollover Request
Facilities & Operations	Academic Space Renovations	renovations to academic spaces	Other Project	Other Project	43,069	-	43,069	43,069
Facilities & Operations	Scanlon-Window AC/dumpsters	Parenzo relocation costs	Other Project	Other Project	43,943	1,170	42,773	42,773
Facilities & Operations	UEACC Moves	moves related to UEACC	Other Project	Other Project	125,000	50,457	71,265	71,265
Facilities & Operations	Common area furniture upgrades	upgrades for furniture	Other Project	Other Project	20,000	-	20,000	20,000
Facilities & Operations	MEPF Master Plan	extension needed	Other Project	Other Project	200,000	140,000	60,000	60,000
Facilities & Operations	Wilson Gender Neutral Restroom	extension needed			9,000	5,000	4,000	4,000
Alan Blair	Recruit Upgrade to Slate	pushed back (91225/7100)		IT Rollover				25,000
Alan Blair	DegreeWorks Upgrade	scribing (91225/7100)		IT Rollover				10,000
Alan Blair	Campus Labs (Software)	pay year 2 of 3 (transfer to 91442/xxxx)		IT Rollover				38,375
<b>Total University Funded</b>								<b>314,482</b>

2) DCAMM Funded Projects WSU Match								DCAMM MATCH
FUND DESCRIPTION	ORG DESCRIPTION	NOTES	FUND	ORG			FY23 Rollover Request	
Power Plant DA & Condensate Tanks DCAMM Match	Capital Planning	Project delayed to FY23	91418	1141			125,050	
Ely Hot Water Tanks & Circulator Pumps DCAMM Match	Capital Planning	Project delayed to FY23	91417	1141			57,960	
Wilson Sprinklers DCAMM Match	Capital Planning	Rollover	91415	1141			585,332	
HMC AC	Capital Planning	Project completion delayed	91059	1141			200,738	
Unallocated Match	Capital Planning	OPM/project contingency	91222	1141			204,323	
Ely Pool	Capital Planning	Additional repairs needed	91425	1141			4,593	
Dower Boiler	Capital Planning	Final completion	91426				44,679	
<b>Total Capital Rollover Requests</b>							<b>1,222,675</b>	

**Total Capital Rollover Requests 1,537,156**



June 20, 2022

To: Steve Taksar

From: Gary Duggan

Subject: Ford Limited Sale of 2022 Transit Vehicles

Hi Steve,

Our Account Manager at Enterprise recently made me aware of a sale that Ford was having on 2022 Transit vehicles. She recommended that we apply for this sale and replace eight of the 2017 and seven of the 2018 Ford Transits that we currently lease through Enterprise with these 2022 models. In addition to replacing our older Transit vehicles with new 2022 models, this sale would also reduce our monthly rental costs for these vehicles.

We did apply to replace these fifteen Transit vehicles through this sale but I don't know yet if Ford accepted our application. I will stay in contact with our Account Manager at Enterprise and give you an update when she is able to determine if we will get these vehicles through this limited sale. I have listed the fifteen vehicles below and highlighted them in yellow on the FY21 Fleet Summary tab in the FY23 Budget Lease Purchase Vehicle file.

	<b>Vehicle</b>	<b>VIN</b>	<b>Year</b>	<b>Make</b>	<b>Model</b>
1	228R3C	1FTYR1ZM9HKA25399	2017	Ford	Transit-250
2	228R43	1FTYR3XM2HKA22746	2017	Ford	Transit-250
3	228R2Z	1FTYR1ZM1HKA25400	2017	Ford	Transit-250
4	228R36	1FTYR1ZM3HKA25401	2017	Ford	Transit-250
5	22BK3K	1FTYR2CM5HKA15399	2017	Ford	Transit-250
6	228R5J	1FTYR2CM6HKA15542	2017	Ford	Transit-250
7	22DBRH	1FTYR1ZMXHKA33141	2017	Ford	Transit-250
8	22JQQ2	1FTYR1ZM3JKA14145	2018	Ford	Transit-250
9	22JQRQ	1FTYR1ZM5JKA14146	2018	Ford	Transit-250
10	22JR9L	1FTYR1ZM7JKA14147	2018	Ford	Transit-250
11	22JRFV	1FTYR1ZM9JKA14148	2018	Ford	Transit-250
12	22JRGW	1FTYE2CMXHKB05336	2017	Ford	Transit-150
13	22JRGH	1FTYR1ZM0JKA14149	2018	Ford	Transit-250
14	22N8KF	1FTYR2CM4JKA11821	2018	Ford	Transit-250
15	22N8LF	1FTYR2CM6JKA11819	2018	Ford	Transit-250

Regards,

Gary

Gary Duggan  
Director of Procurement and Administrative Services  
Westfield State University

**Westfield State University**  
**FY23 Lease and Motor Vehicle Schedule**

6/17/2022

<b>FY23 New Vehicle Purchase</b>	<b>Quantity</b>	<b>Cost/ Month</b>	<b>Total Cost</b>
EMT Ambulance	1		\$ 5,000

<b>Existing Vehicle Summary</b>	<b>Quantity</b>	<b>Cost/ Month</b>	<b>Annual Cost</b>
<b>Existing Lease Commitments:</b>			
Facilities, Public Safety, Media Services, Mail Services, Catering	22	\$ 14,250	\$ 171,000
5% Escalation			\$ 8,550
Program Service fee			\$ 8,082
2020 Transit F250 Cargo (Van)	1	\$ 537	\$ 6,448
2020 F-350 Chassis (Truck)	1	\$ 688	\$ 8,260
<b>FY23 Lease Schedule</b>			<b>\$ 202,341</b>

FY22 Vehicle Lease Schedule	\$ 202,341
FY23 Vehicle Lease Schedule	\$ 202,341
<b>Difference B/(W)</b>	<b>\$ -</b>

**Notes:**

- 1) Monthly Lease Agreements Include Maintenance Charges
- 2) It's possible that the monthly lease payments may be lowered due to a 1-time program offered by FORD to move inventory



## Board of Trustees

October 12, 2022

---

To approve the use of reserves totaling \$1,326,406 which is equal to the FEMA reimbursement. The revenue was recognized in FY22 when the reimbursement was requested and approved; most of the cash reimbursement was received in FY23.

Funds will be used for strategic investments as shown in the attached summary, in support of institutional priorities as approved by the President. If funds are not fully spent in FY23, unspent funds will be automatically rolled forward into FY24. A year-end report will be provided to the Finance and Capital Assets Committee.

---

Robert A. Martin, Ph.D., Chair

---

Date

**Westfield State University**  
**Strategic Investment Plan for Use of FEMA Reimbursement Funds**  
**FY23 FEMA Budget**

**9/8/2022**

<b>Category</b>	<b>Total</b>
Marketing, Branding, Advertising for increased recruitment activities	\$ 600,000
Support Innovation and Design Thinking Program and Projects	\$ 300,000
Recruitment Initiatives	\$ 60,000
University Strategic Initiatives	\$ 366,406
<b>Total</b>	<b>1,326,406</b>

**Note:**

1. Funding will be derived from FEMA reimbursement received in FY23.
2. Due to timing issues, FEMA reimbursement is a use of cash reserves and requires board approval.
3. Projects may cross two fiscal years.

# An Investment in Our Story

**Dr. Leslie Rice**

*Executive Director of Communication, Marketing, and Branding*



# 5 ESSENTIAL GOALS

1. Develop a cohesive Marketing and Communication unit that functions strategically to promote Westfield State University
2. Maximize efficiency within the Marketing and Communication unit



# 5 ESSENTIAL GOALS

3. Implement a digital-first integrated marketing and communication plan for the University as a whole
4. Develop a strong brand identity that is supported by the University community and meets stakeholder needs for marketing projects and communications
5. Measure and increase earned media and public relations efforts



# STRATEGIC INVESTMENTS

- ✓ **Improved Name Recognition in Target Areas to Increase Top of Mind Placement**
  - Out of Home Campaigns, Radio and TV, Increased Digital Advertising
- ✓ **Focused Effort on Enrollment Yield Strategy (Post-Acceptance, Push to Deposit)**
  - In partnership with Enrollment Management's investment in admissions experience
  - Improved and enhanced visit experience, social media focused public art



# STRATEGIC INVESTMENTS

## ✓ **Strategic Reputation Investment**

- US News focus
- Thematic publications for areas of academic success and fundraising opportunities

## ✓ **Success Stories and Additional Promotions**

- Broad support for cross-channel content development



# STRATEGIC INVESTMENTS

## ✓ **Website Continuous Improvement**

- Key initiatives such as Focus Magazine, NewsWise, and other areas

## ✓ **Branding Refresh**

- Agile development, limited scope



# STRATEGIC INVESTMENTS

FY 23 MARCOMM SUPPLEMENTAL BUDGET PROPOSAL	
Improved Name Recognition	\$205,000
Enrollment Yield Strategy	\$50,000
Strategic Reputation Investment	\$65,000
Success Stories and Promotions	\$50,000
Website Continuous Improvement	\$100,000
Branding Refresh	\$130,000
<b>TOTAL INVESTMENT</b>	<b>\$600,000</b>

*Funding categories are estimated and may be adjusted with the total investment not to exceed \$600,000.*



# EVALUATING EFFECTIVENESS

- ✓ TRACKING TOOLS FOR OUT OF HOME, PRINT, AND DIGITAL ADVERTISING
- ✓ PROMOTION OF LANDING PAGES TO TRACK VISITORS
- ✓ CAMPUS VISIT SURVEYS
- ✓ SOCIAL MEDIA ENGAGEMENT METRICS
- ✓ WEBSITE EVALUATION TOOLS



# EVALUATING EFFECTIVENESS: ULTIMATE GOAL

FALL '23  
YIELD RATE



# Marketing and Communications Annual Report

## Top Five Goals

### **1. DEVELOP A COHESIVE MARKETING AND COMMUNICATION UNIT THAT FUNCTIONS STRATEGICALLY TO PROMOTE WESTFIELD STATE UNIVERSITY.**

- a. Clarify and improve workflows to help the campus community work with us.
- b. Create professional development goals for each team member aligned with job descriptions and assignments.
- c. Develop toolkits for repetitious tasks to move away from always operating in a reactive manner and move towards operating in a proactive and strategic manner (e.g. crisis comms, general press releases, new hire announcements).

### **2. MAXIMIZE EFFICIENCY WITHIN THE MARKETING AND COMMUNICATION UNIT.**

- a. Consolidate project organization and work requests to better manage requests and implement daily team stand-ups to keep priorities aligned.
- b. Practice “strategic abandonment” by identifying areas where tools such as templates or training can be used to allow the campus community to operate in a self-service manner.
- c. Create staff management dashboards and evaluate staff capacity regularly to identify areas where we need freelance support and/or future additional staffing.

### **3. IMPLEMENT A DIGITAL-FIRST INTEGRATED MARKETING AND COMMUNICATION PLAN FOR THE UNIVERSITY AS A WHOLE.**

- a. Prioritize web-based marketing and communications, including social media, email communications, the University website and supporting sites, and digital advertising.
- b. Evaluate and assess current digital assets and methodologies and strategically realign to ensure we are focusing on the most critical, impactful tactics. Implement data tracking with monitored QR codes, create Google Analytics dashboards to understand website performance, evaluate email and newsletter open and click thru rates, and establish social media engagement metrics and goals.
- c. Partner with units across campus to bring about greater consistency and coverage with monthly Social Media Symposia and Web Development Brown Bags to share insight, best practices, and highlight areas across campus who are finding success.

### **4. DEVELOP A STRONG BRAND IDENTITY THAT IS SUPPORTED BY THE UNIVERSITY COMMUNITY AND MEETS STAKEHOLDER NEEDS FOR MARKETING PROJECTS AND COMMUNICATIONS.**

- a. Develop and promote tools that people need for current business: updated PowerPoint templates, event poster templates, social media filters and frames, etc.
- b. Update key components of brand message: Focus magazine (print and digital); NewsWise online newsletter and site; all graduate program promotional material; establish template for print brochures for academic programs; website templating for key pages – program pages with Collegis, personal bio pages, etc.
- c. Begin the conversation around an updated brand, identify stakeholders and needs for target launch in FY24.

### **5. MEASURE AND INCREASE EARNED MEDIA AND PUBLIC RELATIONS EFFORTS.**

- a. Establish accurate benchmark for earned media as an organization.
- b. Refine policies regarding media relations to ensure consistency of messaging.
- c. Expand our reach with targeted media outlets and publications for key messages.

# Marketing and Communications

## FY23 Supplemental Budget Needs

These supplemental budget needs are based on the following strategic needs and align with the 2023 FY Marketing and Communication Annual Goals.

### IMPROVED NAME RECOGNITION IN TARGET AREAS AND TOP OF MIND PLACEMENT

This category of spend is about consistent, repetitious brand placements in the physical and digital spaces our prospective students inhabit. Tactics may include out-of-home advertising, radio and tv campaigns, and an increased budget for digital advertising.

### FOCUSED EFFORT ON ENROLLMENT YIELD STRATEGY (POST-ACCEPTANCE; PUSH TO DEPOSIT)

In collaboration with Enrollment Management initiatives, this investment should help us improve our yield rate by raising the quality of the acceptance and visit experiences. Tactics may include improved acceptance materials, campus signage and décor for special event days, and a student-driven public art investment fund to create social media friendly destination locations around campus to drive organic traffic to campus.

### STRATEGIC REPUTATION INVESTMENT (US NEWS RANKING CAMPAIGN)

We know that rankings matter to prospective students and families, prospective employees, and even philanthropic donors and government grantors. Thematic promotion materials for areas of academic success can improve our rankings over time while driving fundraising engagements and creating a sense of campus pride and community spirit.

### SUCCESS STORIES AND ADDITIONAL PROMOTIONS

We have many great things happening on campus but don't do enough to capture and promote the stories. Similarly, we have graphic design needs that we cannot meet at our current staffing levels. Funding here would allow us to expand our base of cross-channel content development.

### WEBSITE CONTINUOUS IMPROVEMENT

While we were able to launch a new website in FY22, we still have areas that are operating on an older WordPress platform. We have made progress in bringing these into the Drupal site but some of the more complex areas such as Focus Magazine and our NewsWise platform require additional design and development. Ideally, this fund will allow for four critical developments aimed at improving the user experience.

### BRANDING REFRESH

Internal stakeholders want to promote the University, but our current assets do not always meet our needs or feel representative of a strategic branding message we are sharing with the world. An investment in a community-wide research and design branding project will energize our marketing efforts, better tell our story with a consistent voice and visual look, and give all stakeholders the assets they need to reach our external audiences.

Improved Name Recognition	205,000
Enrollment Yield Strategy	50,000
Strategic Reputation Investment	65,000
Success Stories and Promotions	50,000
Website Continuous Improvement	100,000
Branding Refresh	130,000
<b>TOTAL INVESTMENT</b>	<b>\$600,000</b>

**Westfield State University**  
Finance and Capital Assets Committee

**FY24 Budget Planning Assumptions and Timeline**

The development of a campus budget for FY24 will follow a process similar to prior years for Trustee input, review and final approval. Discussion on preliminary planning assumptions is necessary to prepare and evaluate multiple budget scenarios for selection as the basis for the FY24 Budget. The campus will begin the planning process in the fall to work towards developing financial models for the next budget cycle. While much is still unknown at this point, the process must begin soon to lay the foundation to support an effective resource allocation model.

**FY24 Planning Assumptions and Timeline:**

**FY24 Major Planning Assumptions**

**Revenues**

---

- Enrollment – still under discussion but assuming flat first time first year, expanded graduate and CGCE.
- Cost of attendance with a range of 3.0% - 4.5% (CPI for last 12 months through August is 8.3%).
  - Consider differential fee structure for high demand programs
  - Assumes limited academic/lab fee increases for specific courses/degrees
  - Reviewing potential of Technology and Capital Fee Increases
- State Appropriation – flat, except for FY23 supplemental appropriation.
- CGCE contribution funding to remain fixed at \$2.75M.
- Investment income – align budget to actual and adjust for policy allocation (FY23 - \$700k).
- Dining program contribution to remain at 13% of meal plan revenue.

**Expenses**

---

- Limited strategic plan investment funding.
- Fund Innovation Budget - \$700k estimated.
- Shift financial aid funding to discount rate model; increase to a within a range of 13% - 14% next year.
- Department Operating Budgets – assume no across the board increase.
- Fund mandatory contractual increases for services, facilities and technology contracts.
- Salary Increases – assume non-collective bargaining expense increases (NUP's, CBA shortfall, auxiliaries, CGCE).
- Benefit Rate - assume historical average annual increase over prior year or Comptrollers projection.
- Residence life – Expect continued deficit (\$3.0M-\$4.0M) due to an increase in MSCBA assessments and occupancy challenges.



## Reserves

- Capital Projects – Rollover funding for capital projects not finished by year end.
- Assume Glide Path Strategy and Limited use of reserves to support operations.

### Board of Trustees - FY24 Budget Planning Timeline

October 2022	<ul style="list-style-type: none"><li>• Preliminary Planning Assumptions – General Consensus</li><li>• Budget Planning Calendar Distributed</li></ul>
December 2022	<ul style="list-style-type: none"><li>• Review Preliminary Financial Scenarios</li><li>• Review Enrollment Projection</li><li>• Discuss Strategy for Efficiencies and Restructuring</li><li>• Update Five-Year Forecast</li></ul>
February 2023	<ul style="list-style-type: none"><li>• Approve Fee Recommendations (based on parameters)</li></ul>
April 2023	<ul style="list-style-type: none"><li>• FY24 Budget Update</li></ul>
June 2023	<ul style="list-style-type: none"><li>• FY24 Provisional Budget Approved</li><li>• FY24 Capital Budget Approved</li></ul>
October 2023	<ul style="list-style-type: none"><li>• FY24 Final Budget Approved</li></ul>

**Westfield State University**  
Finance and Capital Assets Committee

**Five-Year Financial Forecast Update**

October 12, 2022

**Goals**

- To develop a multi-year forecast/trend analysis to support long-term decisions, based on current data, projections, and strategic plan priorities.
- Utilize a roll forward projection model.
- Enhance the campus planning process to improve campus engagement and integrate planning into consistent and continuous practice.
- Consistently share results with the campus community and leadership.

**Process**

- Construct a model utilizing current year budget as a baseline.
- Utilize baseline model to build a five-year projection.
- Integrate current Glide Path Strategy into the forecast.
- Identify strategies, at the appropriate level, which yields cost savings or generates revenues over the planning period.
- Utilize a proforma model to analyze and document programmatic impacts.

**Status of Current Five-Year Forecast – FY24 - FY28**

- Baseline model is complete.
- Academic Master Plan in process.
- Facilities Master Plan Phase I complete.
- Preliminary baseline model projects annual losses between \$4M-\$6M. Additional enrollment of 350-530 student FTE's would be needed to close the gap.
- Work is underway to flush out revenue producing strategies with Academic Affairs, Enrollment Management and Finance & Administration.
- First Innovation Fund awards have been made.
- An updated five-year forecast is expected to be complete by December 2022.

**Challenges**

- The campus approach to multi-year planning is not yet comprehensive, integrated, and operationalized.
- Shifting campus priorities hinder effective planning and clear strategy.
- Workforce capacity issues due to turnover, labor shortage, and other factors are challenging.
- Skills development, engagement, and prioritization is important to the success of long-range planning.
- Return on investment is challenging to predict and may not result in immediate financial impact to the bottom line.