



Board of Trustees Proceedings

Regular Meeting
Tuesday, June 17, 2025
3:45 pm
Cincinnati State – Clifton Campus
3250 Central Parkway
Cincinnati, Ohio 45223

SUNSHINE LAW COMPLIANCE ANNOUNCEMENT

The Board of Trustees of the Cincinnati State Technical and Community College District, Hamilton County, Ohio, met in regular session, pursuant to the rules, on **June 17, 2025**, at 3:45 pm, Chairman John Silverman presiding. The notification was posted on the College website, www.cincinnati-state.edu, in **MyCSTATE**, **Daily News**, and given to news media outlets – including **The Cincinnati Enquirer**, **The Cincinnati Herald**, **The Middletown Journal**, the **Press Community Newspapers**, the **Harrison Press**, **WCPO**, **WLW-TV**, **WKRC**, **WXIX**, **WVXU**, and **WLW Radio** – in compliance with the requirements of Ohio Revised Code, Section 121.22.

Board Vice Chairman Howe read the Sunshine Law.

The meeting started at 3:45 pm.

Mr. Silverman asked for an attendance roll call.

ROLL CALL					
MEMBER	PRESENT	ABSENT	MEMBER	PRESENT	ABSENT
Mrs. Booth		X	Dr. Minhas		X
Mr. Chavez	X		Mr. Scherpenberg	X	
Mr. Howe	X		Mr. Silverman	X	
Ms. Garvey	X		Mr. Vincent	X	
			Mr. Walton	X	
			TOTAL	7	2

25.42 Approval of the Proceedings of the Regular Board Meeting of May 27, 2025

Mr. Silverman requested a motion to accept the regular board meeting minutes of May 27, 2025. Ms. Garvey motioned that the proceedings of the regular board meeting minutes be approved. Mr. Walton seconded the motion. The minutes were approved with a voice vote of “aye”.

25.43 Consideration of Items for Possible Addition to the Agenda

There were none.

25.44 Financial Report

Mr. Morris covered the key performance indicators, noting a 12-month year-over-year decline of \$314,024 in unrestricted cash due to timing differences related to a \$1.5 million budget surplus spend in June 2024. He emphasized that this variance would correct in June 2025 with anticipated revenue from Pell and loan disbursements linked to strong summer enrollment (+15% YoY), projecting unrestricted cash to exceed \$35 million by year-end.

Mr. Morris reported a \$2.9 million surplus across all funds as of May 31, 2025—above the FY25 YTD budget of \$1.15 million but down from \$3.36 million in FY24. This decrease was attributed to rising capital investments and operations spending aligned with institutional strategy.

The general and auxiliary funds showed a favorable variance of \$556,153, reflecting conservative budgeting and effective expense management despite heavier June spending typical of year-end accrual activities.

Mr. Morris noted a temporary decline in the composite score to 4.8 due to the timing of capital project capitalization. Once \$3 million in state-funded capital assets are placed into service in June, he anticipated the net asset balance would increase, pushing the net income ratio back above the 5% threshold required for a composite score of 5.

Chair Silverman asked if it could be stated that the two-basis-point variance in the net income ratio could be described as attributable to a \$3 million investment in plant-related construction. Mr. Morris responded that the variance was really only due to timing related to heavier expenses in June 2024 that would not be included in the twelve-month totals at the end of the fiscal year.

Mr. Vincent asked how the College's SB6 score compares to other Community Colleges in the State, and Mr. Morris responded that it has been in the top five or six schools out of 23 OACC schools in the past; the top quartile in the state. He added that a full comparison with all OACC schools would be shared in the Fall after the conclusion of the FY25 audit, in which the College's audited FY25 SB6 score would be a 5.0.

Finance Committee

June 16, 2025 Meeting Agenda

- 1) Consideration of May 23, 2025 Minutes
- 2) May Financial Report (BOT agenda item 25.44)
- 3) FY25 Budget Amendment #2 (25.45)
- 4) Vendor Contracts (25.46)
- 5) FY26 Budget Proposal (25.47)
- 6) Contract Review Policy Update (25.48)
- 7) Contract Signatory Update (25.49)

Next Meeting July 21, 2025 7:30 am via Teams

Financial Presentation Disclosures

Interim financial presentations do include GASB 68 and GASB 75 adjustments. Monthly financial statements are considered interim and subject to change pending the College's independent year-end financial audit certification.

 Cincinnati State

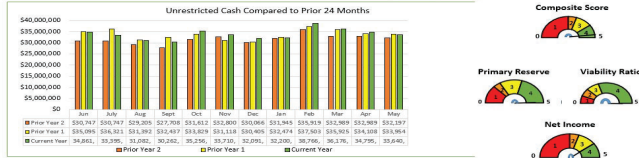
Cincinnati State Fiscal KPI Dashboard

Preliminary (Unaudited) at May 31, 2025

**Year-Over-Year
Unrestricted Cash**
\$ (314,024)*

**Budget to Actual
Variance**
\$1,754,328

**LTM Senate Bill 6
Composite Score**
4.8**



* 12-month YoY Cash includes \$1.5M in FY24 year-end budget surplus spending in June 2024. This timing issue will correct at June 30, 2025

** SB6 calculation does not include \$3.0M in projects paid for by State capital appropriations, to be placed in service and capitalized in June. This timing issue will correct at June 30, 2025

Year-over-Year Change in Unrestricted Cash Discussion

YOY Change in Unrestricted Cash/Equivalents (\$314,024)

- 12-month YoY Cash includes \$1.5M in year-end budget surplus spending in June 2024. This timing issue will be corrected on June 30, 2025
- Unrestricted cash of \$33.6M excludes assets with external restrictions or Board-designated restrictions of \$10.1 M.

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Year-to-Date Budget to Actual Net Surplus Discussion

All Funds YTD Budget to Actual Variance of \$1,754,328

- YTD surplus is at \$2,905,070 for all funds as of May 31, 2025 compared to FY25 YTD budget of \$1,150,742 and prior year's YTD actual surplus of \$3,360,991
- General and Auxiliary Funds YTD Budget to Actual Variance of \$556,153 as of May 31, 2025

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Year-to-Date Budget to Actual Net Surplus Discussion

All Funds YTD Budget to Actual Variance of \$1,754,328

- YTD surplus is at \$2,905,070 for all funds as of May 31, 2025 compared to FY25 YTD budget of \$1,150,742 and prior year's YTD actual surplus of \$3,360,991
- General and Auxiliary Funds YTD Budget to Actual Variance of \$556,153 as of May 31, 2025

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Preliminary (UnAudited)
Results as of 06/11/2025
Exhibit III

Senate Bill 6 Composite Score
Twelve Month Trailing Average at May 31, 2025

A	B	C	D	F
Expendable Net Assets	Plant Debt	Total Revenues	Total Expenses	Change in Total Net Position
\$ 41,161,388	\$ 12,665,000	\$ 70,171,495	\$ 66,810,504	\$ 3,360,991

Ratios - Twelve Month Trailing Average at 05/31/2025

Primary Reserve Ratio(50%)		Viability Ratio(30%)		Net Income Ratio(20%)	
Ratio	Score	Ratio	Score	Ratio	Score
A/D = 61.6%	5	A/B = 325.0%	5	F/C = 4.8%	4

Senate Bill 6
Composite Score
4.8

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25.45 FY25 Budget Amendment

Mr. Morris reviewed the second FY25 budget amendment, which added \$489,684 in operating revenue and expense authority. This followed the January board-approved \$649,117 increase (Resolution 25.07) and aligns with a verified May 31st revenue variance of \$1.19 million. The amendment ensures compliance with state requirements and affirms that additional expense authority is fully offset by realized revenues, not projections.

Mr. Silverman requested a motion to accept the FY25 Budget Amendment. Mr. Vincent motioned that the FY25 Budget Amendment be approved. Mr. Walton seconded the motion. The amendment was approved with a voice vote of “aye”.

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

FY25 Budget Amendment
First FY25 Budget Amendment made in January 2025 by BOT Resolution 25.07, authorizing the addition of \$649,117 in operating expenses, due to the year-to-date operating revenue actual-to-budget variance at December 31 st , 2024.
The current year-to-date operating revenue actual-to-budget variance at May 31, 2025 is \$1,194,320
Resolution #25.45 amends the FY25 budget an additional \$489,684 in both operating revenues and expenses, to match the FY25 operating revenue budget variance at May 31, 2025 of \$1,194,320.
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25.46 Vendor Contract Approvals

Mr. Morris presented one contract renewal requiring approval—Government Strategies, for \$60,000—to continue grant and fundraising consulting services. He noted this was a routine renewal using budgeted operating funds.

Mr. Silverman requested a motion to accept the vendor contract approvals. Mr. Vincent motioned that the vendor contract approvals be approved. Ms. Garvey seconded the motion. The vendor contract approvals were approved with a voice vote of “aye”.

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

Vendor Contracts
Non-Facilities Related Contract Renewals: 1. Government Strategies: \$60,000. 12 -month renewal of grant and fundraising consulting services. Funded via budgeted operating funds.

25.47 FY26 Budget Resolution

Mr. Morris outlined the draft FY26 budget, assuming:

- 3% increase in SSI (\$1M), with potential upside to 9% pending state confirmation,
- 3% enrollment growth, reflecting ongoing gains,
- 2.75% wage increase for full-time employees,
- 3% adjunct pay increase (per BOT Resolution 25.20),
- 4% increase in health insurance costs plus a participation hedge,
- \$1M deferred maintenance budget (up from \$550K in FY25),
- \$664K in operating contingency to be deployed post-census count,
- \$441K CVG Proforma revenue vs. \$664K expense.

Mr. Morris highlighted a \$2.6M net transfer to the plant fund, supporting deferred maintenance and capital projects, with sufficient margin and liquidity to maintain financial health. He underscored that the budget conservatively includes a 5.5% full-time staff attrition assumption, while maintaining operational flexibility should enrollment or federal Pell policies shift unfavorably.

Mr. Vincent asked if there were any substantive changes from the draft budget presented at the May Board meeting. Mr. Morris explained that there was a small change in the payroll attrition rate, moving from 5.0% in May to 5.5%, and a \$500k decrease in other expenses due to an improvement in uncollectible student accounts. Both of these changes were due to the positive changes in Pell funding recently made in the draft Federal budget.

Mr. Vincent asked about the profit on the CVG rental. When will we see a payback? Also, how is it going? Mr. Morris said we should have a profit in year 2 and payback in 2 ½ years. Dr. Posey asked Dean Doug Bowling to comment on the startup. He said it was going well and they should have enough students to run day and evening sections.

Dr. Posey stated that the State Share of Instruction budget of a 3% increase over the prior year was conservative due to the ODHE not having the allocation finalized yet. She said that it's likely the College will have good news to report in July once the final SSI allocations are announced. She added that the College's growth in SSI funding is directly related to the College's strategies to support student success, and this would be reported on in more detail in future Board meetings.

Mrs. Garvey asked if the federal budget changes were finalized, and Mr. Morris responded that they would likely not be finalized until early July, but that the College's budget was built conservatively to adjust for other minor changes in Pell, some of which could be favorable to the operating budget.

Mr. Vincent asked if the Federal budget had implications that might impact international student enrollment, and Mr. Morris responded that there is no impact anticipated on our international student enrollment.

Mr. Silverman requested a motion to accept the FY26 budget resolution. Mr. Vincent motioned that the FY26 budget resolution be approved. Mr. Howe seconded the motion. The FY26 budget resolution was approved with a voice vote of "aye".

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

FY26 Proposed Budget Discussion
Assumptions for Discussion: - SSI 3.0% estimated increase (+\$1.0M)- actuals known in June - Enrollment +3%, includes approved \$5.00 tuition increase 2.75% wage increase for FT personnel in September 3% increase for adjunct pay in Summer (Resolution 25.20) 4% increase in health insurance costs plus participation hedge 5.5% (\$3.2M) FT employee attrition for open positions during year - Deferred Maintenance budget of \$1M, up from \$550k in FY25 \$664k operating budget contingency based on Fall enrollment - CVG Proforma Revenue of \$441k and expense of \$664k


FY26 Draft Budget General & Auxiliary Revenue

Cincinnati State Technical & Community College FY 26 Draft Budget to Actual General & Auxiliary Funds					
Class	FY24 Actual @ 06.30.24	FY25 Budget	FY25 Actual @ 04.30.25	LTM @ 04.30.25	FY 26 Budget
Revenue					
State Appropriations, SSI	\$29,579,005	\$31,110,783	\$25,635,706	\$30,314,003	\$31,669,192
Instructional Fees	\$27,678,203	\$28,102,449	\$27,017,443	\$29,538,877	\$32,789,206
Instructional Fees, CCP	\$1,571,656	\$1,661,479	\$1,603,931	\$1,663,981	\$1,827,627
CVG Airport Revenue	\$0	\$0	\$0		\$440,627
Other Revenue	\$5,278,231	\$4,025,342	\$3,879,837	\$5,465,489	\$4,754,075
WDC Revenue	\$2,054,324	\$2,283,534	\$1,784,354	\$2,113,767	\$2,183,534
Total	\$66,161,419	\$67,183,587	\$59,921,271	\$69,096,117	\$73,664,261

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FY26 Draft Budget General & Auxiliary Personnel

Cincinnati State Technical & Community College FY 26 Draft Budget to Actual General & Auxiliary Funds					
Class	FY24 Actual @ 06.30.24	FY25 Budget	FY25 Actual @ 04.30.25	LTM @ 04.30.25	FY 26 Budget
Personnel Expense					
Adjunct	\$4,349,605	\$4,630,570	\$4,331,044	\$4,680,427	\$5,639,461
Administrative Unit	\$8,116,559	\$8,875,779	\$7,563,811	\$8,854,033	\$11,199,175
Benefits	\$7,738,204	\$9,224,092	\$7,571,674	\$8,516,232	\$10,021,436
Faculty Overload	\$3,099,304	\$2,982,078	\$2,966,114	\$3,380,730	\$3,758,973
Faculty Unit	\$11,569,303	\$12,816,615	\$10,358,381	\$12,186,967	\$13,291,370
Retirement	\$4,683,521	\$4,780,397	\$4,256,312	\$5,002,451	\$5,621,530
Student Wages	\$290,813	\$242,615	\$353,910	\$420,774	\$491,934
Support Unit	\$5,522,774	\$5,478,970	\$4,858,153	\$5,756,166	\$6,122,396
WDC Adjunct	\$288,226	\$369,828	\$237,952	\$285,880	\$397,130
Attrition @ 5.5%					(\$3,244,478)
Total	\$45,658,309	\$49,400,944	\$42,497,351	\$49,083,660	\$53,298,927

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FY26 Draft Budget General & Auxiliary Operating

Cincinnati State Technical & Community College FY 26 Draft Budget to Actual General & Auxiliary Funds					
Class	FY24 Actual @ 06.30.24	FY25 Budget	FY25 Actual @ 04.30.25	LTM @ 04.30.25	FY 26 Budget
Operating Expense					
Advertising And Promotion	\$1,344,295	\$1,330,243	\$657,981	\$1,251,817	\$1,336,518
Capital Expenditure	\$653,552	\$369,299	\$395,531	\$965,990	\$327,507
Computer Equip & Software	\$145,275	\$251,410	\$236,308	\$168,991	\$257,825
Contracted Services	\$3,609,742	\$4,210,203	\$3,504,238	\$4,389,306	\$4,017,938
Contingency					\$664,123
Information & Communication	\$754,008	\$767,262	\$640,912	\$784,853	\$870,558
CVG Airport Expenses					\$640,670
Other Expenses	\$2,250,172	\$1,583,445	\$1,642,139	\$2,290,365	\$2,318,628
Rental & Lease	\$165,714	\$178,641	\$128,320	\$167,576	\$186,661
Repairs & Maintenance	\$2,461,678	\$2,465,659	\$2,255,707	\$2,729,217	\$2,412,901
Scholarships & Waivers	\$213,491	\$212,229	\$151,212	\$275,960	\$515,625
Supplies	\$1,739,337	\$1,635,302	\$1,228,966	\$1,632,269	\$1,789,033
Travel	\$273,636	\$270,935	\$284,323	\$359,967	\$339,349
Utilities	\$1,129,089	\$1,347,245	\$1,204,402	\$1,507,561	\$1,810,000
Total	\$14,739,989	\$14,621,873	\$12,330,040	\$16,523,872	\$17,487,336

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FY26 Draft Budget General & Auxiliary Net Surplus

Cincinnati State Technical & Community College FY 26 Draft Budget to Actual General & Auxiliary Funds					
Class	FY24 Actual @ 06.30.24	FY25 Budget	FY25 Actual @ 04.30.25	LTM @ 04.30.25	FY 26 Budget
Transfers	\$5,209,692	\$0	\$2,190,678	\$5,235,880	\$2,608,878
Net Surplus	\$553,429	\$3,160,770	\$2,903,202	(\$1,747,295)	\$269,120

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25.48 BOT Contract Review Policy Update

Mr. Morris presented a policy change proposal raising the board approval threshold for contracts from \$50,000 to \$100,000 (last updated FY18). He clarified that all state-funded capital project

contracts would still require board approval, as they typically exceed \$200,000 and involve submission to the state Controlling Board. The update aims to reduce project delays and increase operational efficiency.

Mr. Vincent asked if consideration had been given to a different contract amount threshold, such as \$75,000, and Mr. Walton responded that the Finance Committee discussed options and was comfortable with the \$100,000 threshold.

Mr. Silverman requested a motion to accept the BOT contract review policy updates. Ms. Garvey motioned that the BOT contract review policy updates be approved. Mr. Walton seconded the motion. The BOT contract review policy updates were approved with a voice vote of “aye”.

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

Proposed Contract Review Policy Changes
1) Contract threshold for Board Approval to increase from \$50,000 to \$100,000 (Last approved policy change by BOT in FY18)
Note: As noted in the resolution, All State funded capital project contracts must be approved by the BOT prior to submission through the State Controlling Board. Most of these contracts are over \$200,000.

25.49 Contract Signatory Authority Resolution Update

Mr. Morris proposed expanding contract signing authority beyond the President and CFO to include direct reports: the Chief of Institutional Advancement, VP of Enrollment Services & WDC, and Provost. All contracts will remain under the custody of the Treasurer and require ORC 5705.41(D) certification. The AGO will provide training for newly authorized signatories to ensure compliance and oversight.

Mr. Silverman requested a motion to accept the contract signatory authority resolution update. Mr. Vincent motioned that the contract signatory authority resolution update be approved. Mr. Scherpenberg seconded the motion. The contract signatory authority resolution update was approved with a voice vote of “aye”.

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

Proposed Contract Signatory Changes

1) Expansion of contract signature authority from President and VPA/CFO to include other Direct Reports to President as follows: Chief of Institutional Advancement, VP Enrollment Services, & WDC, and Provost (Last resolution in FY09)

Note: Per ORC 5705.41(D), all expense -related contracts require Treasurer's Certification. All contract files under control of Treasurer.

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25.50 Statement of Commitment

Provost Hoopes provided a presentation of a list of several requirements that will be presented to the Board for approval in the coming months under the recent Advance Higher Education Act that will be effective June 27, 2025.

He also provided a slide that included, under the current legislation, the required statement of commitment by the college. He stated that the new commitment would not change how the college conducted business. He instructed that if the Board approved the statement that the next steps would be to post the commitment on the college's website and anywhere the college's mission is available.

Mr. Vincent asked if the requirement was for any institution receiving state funding. Provost Hoopes stated that it was a requirement of all institutions of higher education in Ohio.

Mr. Walton asked if the language was provided to the college. Provost Hoopes confirmed that the language was provided verbatim by the legislation.

Ms. Garvey asked if there would be any process changes due to the retrenchment requirements. Provost Hoopes stated that he is currently working with the Attorney General's office regarding retrenchment and other requirements for compliance.

Mr. Silverman requested a motion to accept the statement of commitment. Mr. Chavez motioned that the statement of commitment be approved. Mr. Vincent seconded the motion. The statement of commitment was approved with a voice vote of "aye".

ROLL CALL VOTE							
MEMBER	AYES	NAYS	ABSTAINED	MEMBER	AYES	NAYS	ABSTAINED
Mrs. Booth				Dr. Minhas			
Mr. Chavez	X			Mr. Scherpenberg	X		
Mr. Howe	X			Mr. Silverman	X		
Ms. Garvey	X			Mr. Vincent	X		
				Mr. Walton	X		
				TOTAL	7		

Advance Higher Education Act

Effective June 27, 2025

June 27 Requirements:

- ✓ Post *Statement of Commitment*, prescribed by legislation, where College's mission is posted.
- ✓ Add questions, prescribed by Ohio Dept of Higher Ed (ODHE), into course evaluations.

September 25 Requirements:

- ☐ Submit to ODHE the College's *DEI Prohibition Policy* adopted by Board of Trustees.

December 31 Requirements:

- ☐ Submit to ODHE the College's policies, adopted by Board of Trustees:
 - *Post Tenure Review Policy*
 - *Retrenchment Policy*
- ☐ Submit to ODHE a Five-Year Summary of Costs

Statement of Commitment

Cincinnati State declares:

1. *We will educate students by means of free, open, and rigorous intellectual inquiry to seek the truth.*
2. *Our duty is to equip students with the opportunity to develop the intellectual skills they need to reach their own, informed conclusions.*
3. *We are committed to not requiring, favoring, disfavoring, or prohibiting speech or lawful assembly.*
4. *We are committed to create a community dedicated to an ethic of civil and free inquiry, which respects the autonomy of each member, supports individual capacities for growth, and tolerates the differences in opinion that naturally occur in a public higher education community.*
5. *Our duty is to treat all faculty, staff, and students as individuals, to hold them to equal standards, and to provide them equality of opportunity, with regard to those individuals' race, ethnicity, religion, sex, sexual orientation, gender identity, or gender expression.*

25.51 Trustee Chairperson's Report

Mr. Silverman began his report by thanking everyone for their attendance. He then announced and thanked Dean Doug Bowling for his retirement and for his service to the college for over 23 years.

He then stated that Lt. Governor Tressel will return to the campus with other organizations, including Redi Cincinnati, for a meeting and said that the college is honored to be chosen for the event.

Mr. Silverman concluded his report by stating that Mr. Vincent was recently honored as Father of the Year by Talbert House, and everyone congratulated him with applause.

Old Business

There was none.

New Business

There was none.

Mr. Silverman requested a motion to adjourn the public meeting. Mr. Howe moved that the Board meet in Regular Public Session on Tuesday, July 22, 2025, at 3:45 pm, at Cincinnati State Clifton Campus, 3250 Central Parkway, Cincinnati, Ohio 45223, pursuant to provisions of the Ohio Revised Code Section 121.22. Mr. Walton seconded the motion. The motion was carried with a voice vote of “aye.”

Adjournment

The Board adjourned at 4:20 pm.

Respectfully submitted,

Cynthia Booth, Secretary
Board of Trustees

Next Meeting
July 22, 2025, at 3:45 pm
Location: Cincinnati State – Clifton Campus
3520 Central Parkway
Cincinnati Ohio 45223