

FY 2025-26 Budget Committee Meeting #1

College President Tim Cook

Vice President of College Services/ CFO Jeff Shaffer

Dean of Business Services Christy Owen

Agenda and Topics

Welcome	Budget committee roles & Responsibility
President's Budget Message	Budget Guidance & Summary of Decisions
All Fund Financials	Summary Financial Information
Forecast	Revenue and Expense factors in the General Fund Forecast
Reductions addressing the structural deficit	Walk-through of reductions, potential impacts, options to mitigate impacts
Next Steps	Legal steps & planning for implementation
Open Discussion	

Budget Committees in Public Sector



Oregon local budget law requirement



Exists in law to ensure public access to information and involvement is included at all levels of local government, including educational institutions, special districts etc.



Members from the public can ask questions and make recommendations to elected bodies in advance of the final adoption of the budget



Must take an action to vote to approve the Proposed Budget and the tax levy

Composition of the Budget Committee



Who is the CCC Budget Committee?

Membership includes seven community members and seven members of the Board of Education



What Budget Committee Members will receive in support of their work?

Access to CCC staff for follow-up questions
Briefing on the contents of the Proposed Budget



Purpose of Budget Committee Meetings in May

Meeting 1: Share contents of Proposed Budget
Meeting 2: Time for discussion and public testimony. Action to approve the budget

FY 2025-26 Budget Message

Tim Cook, College President

Welcome to FY 2025-26 Proposed

- FY 2025-26 Budget Committee is the first open conversation on the College Proposed Budget.
- Dedicated space for conversation and questions on the content, future planning efforts, and policy for use of resources.
- The public is invited to watch in-person and virtually on YouTube all Budget Committee Meetings.
- Opportunity for public comment and decisions to approve the budget will occur on May 21.

President's Message: Board budget guidance

- Proposed Budget reflects the Board guidance and Board policies from our meetings last spring, and more recently in the fall of 2024:
 - Prioritize core services in support of the college strategic plan.
 - No longer relies on one-time funds to balance general operations.
 - Set goal to reduce, if not eliminate, the structural deficit in the forecast.

President's Message: A zero-impact budget with ongoing reductions is unrealistic

- A zero-impact reduction of \$3.0 million dollars of ongoing resources is unrealistic.
- Critical to understand and assess trade-offs beyond the financial impact.
- A prioritize list of reductions results in a short but focused list of hard choices to reduce ongoing expenses.
- Decisions to balance the Proposed Budget are reflective of the current and known information as of today.

President's Message: Address structural deficit in the College General Fund

- One-time funds are nearly exhausted. We must reduce operational expenses as revenue growth alone is insufficient.
- Modified the existing and long-standing practice of approaching cuts at a percentage by department (across-the-board) model.
- Unwilling to wait for state assistance to fill the operating resource gap.
- Importance of focused efforts to collect data, analyze, address impacts for tradeoffs.

President's Message: Staying Core to our Mission

- Important to preserve our academic core services
 - The Proposed Budget does not eliminate academic departments or programs
 - The degrees and certificates we offer in 2024-25 will be offered in 2025-26
 - 98 out of 5,000 section offerings are reduced (98% of sections remain)
- Core to organizational operations — the ability to continue basic business functions will continue with current service levels
- Student services have minimal impact so we can continue to support services while students pursue their education

President's Message: Work continues in FY 2025-26

- \$2.35 million of the deficit (77%)of the reductions will be implemented in summer term of 2025-26.
- The remaining \$650,000 represents continued work for our glide path off one-time funds.
 - Overarching theme from our Budget Advisory Subgroup to address inefficient processes and systems
 - Important to the Executive Team to bring in department input and perspectives for closing the remaining dollars

President's Message: Why does the budget as proposed not cut the full deficit amount?

- Any further cut would involve one or more of the following:
 - Elimination of filled positions, resulting in layoffs
 - Work stoppage without a transition plan in place or analysis to inform alternatives or options
 - Cost savings that may be realized quickly, but added back to ensure compliance or mandated work occurs

President's message: Transition to capacity building mindsets

- Significant change in mindset to start planning from a point of opportunity
- Taking an Optimistic viewpoint- how do we prioritize the next dollar in without worrying about increasing the deficit?
- Capacity is added with the recently approved capital bond
 - FY 2025-26 Budget reflects recent debt sale and projects set to move forward in the first wave of construction

FY 2025-26 Proposed Budget Financial Summary

Financial summary of major Fund categories

Christy Owen, Dean of Business Services

All- Funds Proposed FY 2025-26 Budget

The College All-fund Proposed Budget for FY 2025-26 is \$284.8 million

- \$128.4 million – 45.1% is directly tied to the capital funds supporting the recently passed General Obligation Bonds
- The All-Funds budget includes contingency and fund balance accounts

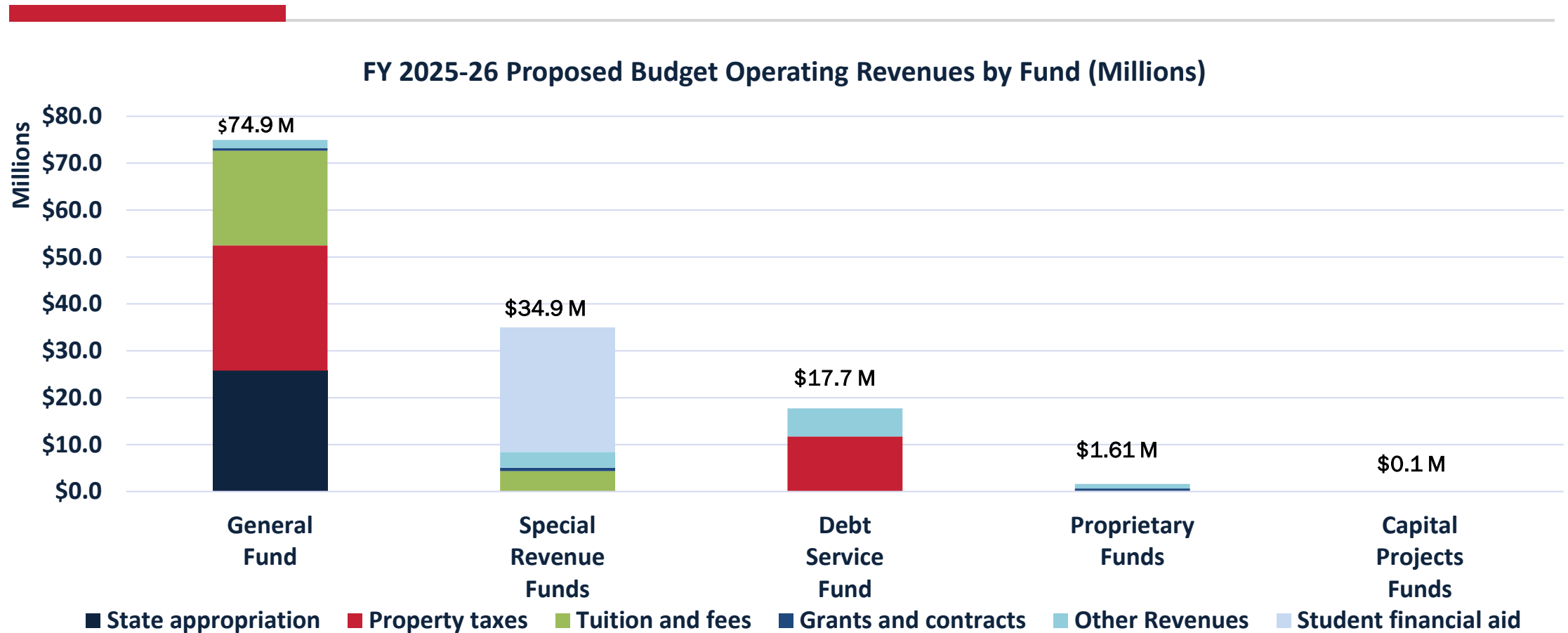
Increases tied to enrollment are incorporated into other funds

- Student Technology
- Financial Aid
- Athletics and Student Government

Maintains current transfers supporting future obligations

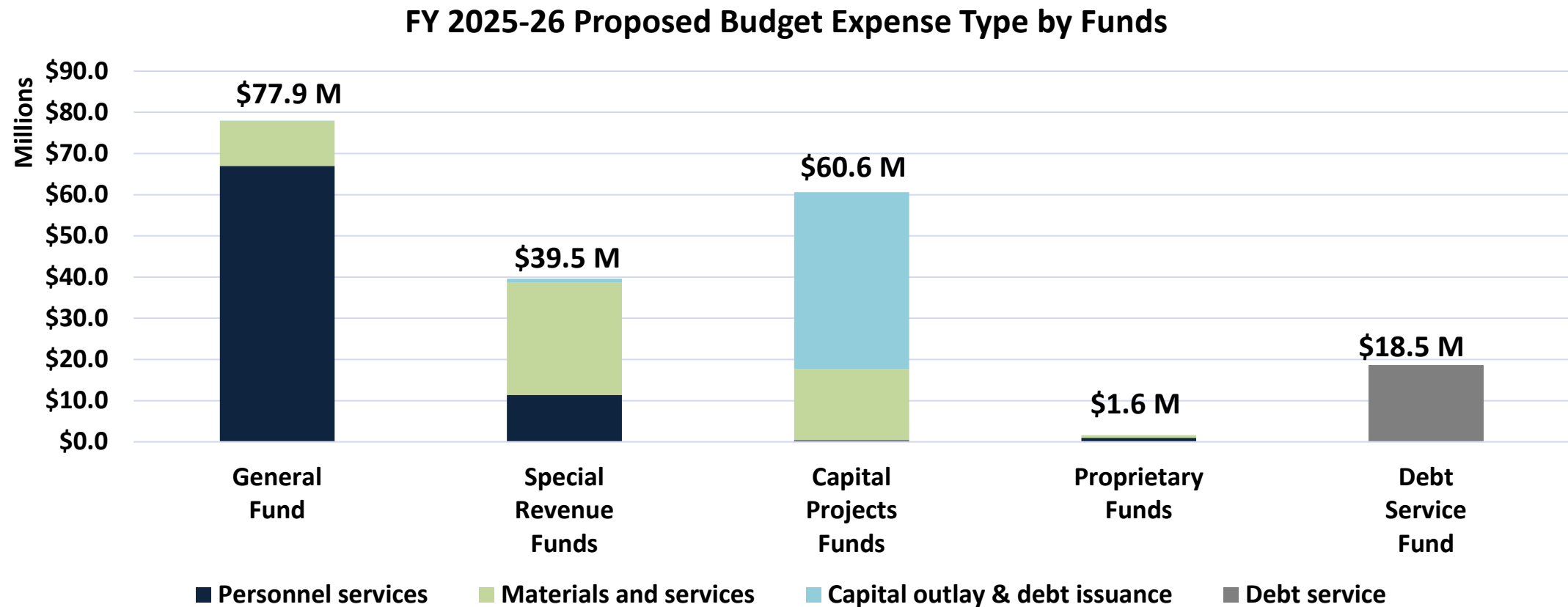
- Future replacement for existing assets in the Equipment Replacement Fund & Staff Information Technology Funds
- Future retirement reserve obligations
- Insurance reserves for liability

Summary of FY 2025-26 Proposed Operating Revenues- All Sources



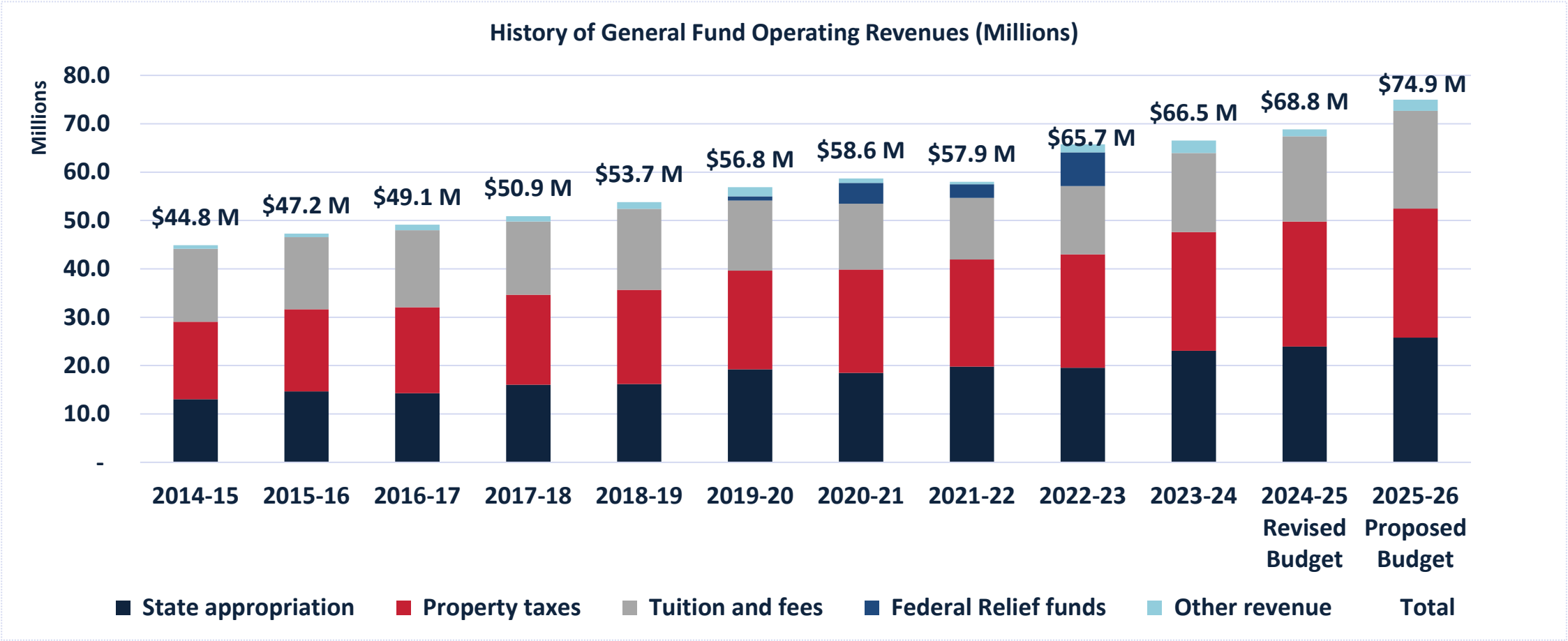
Operating Revenues do not include Beginning Fund Balances.

Summary of FY 2025-26 Proposed Operating Expenses All Funds



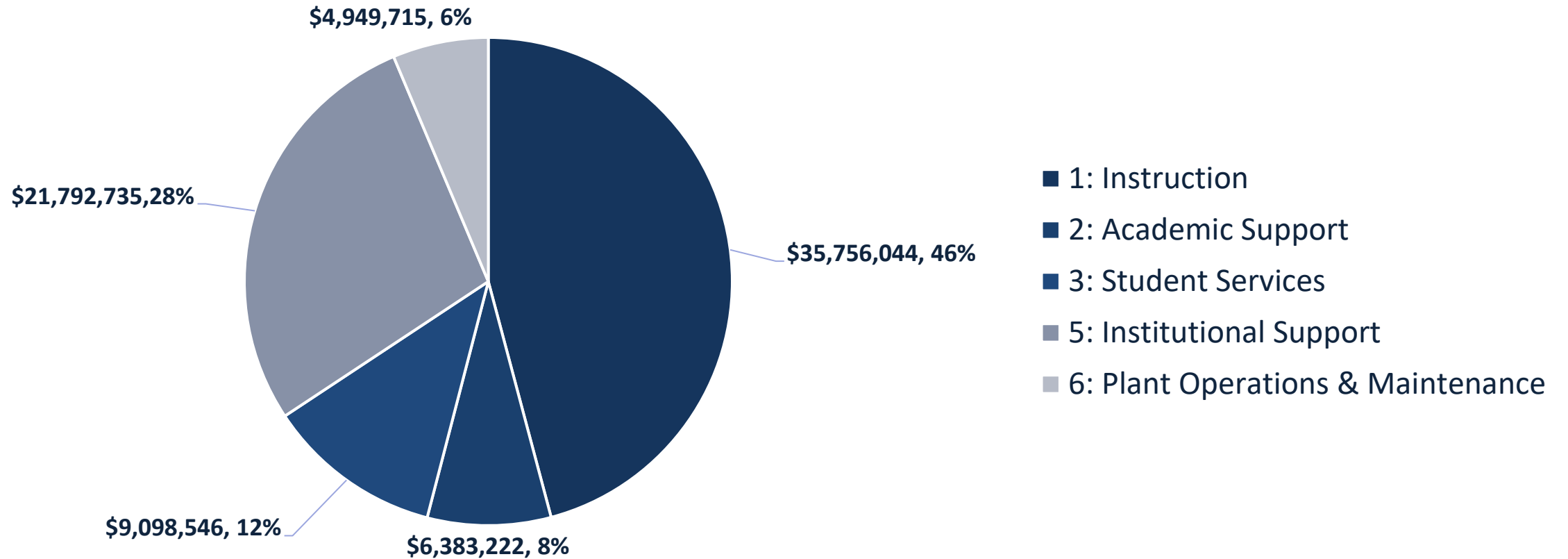
Operating Expenses do not include Contingency Reserves or Projected Ending Fund Balance

General Fund Revenues



General Fund Expense Summary

FY 2025-26 Proposed General Fund Budget

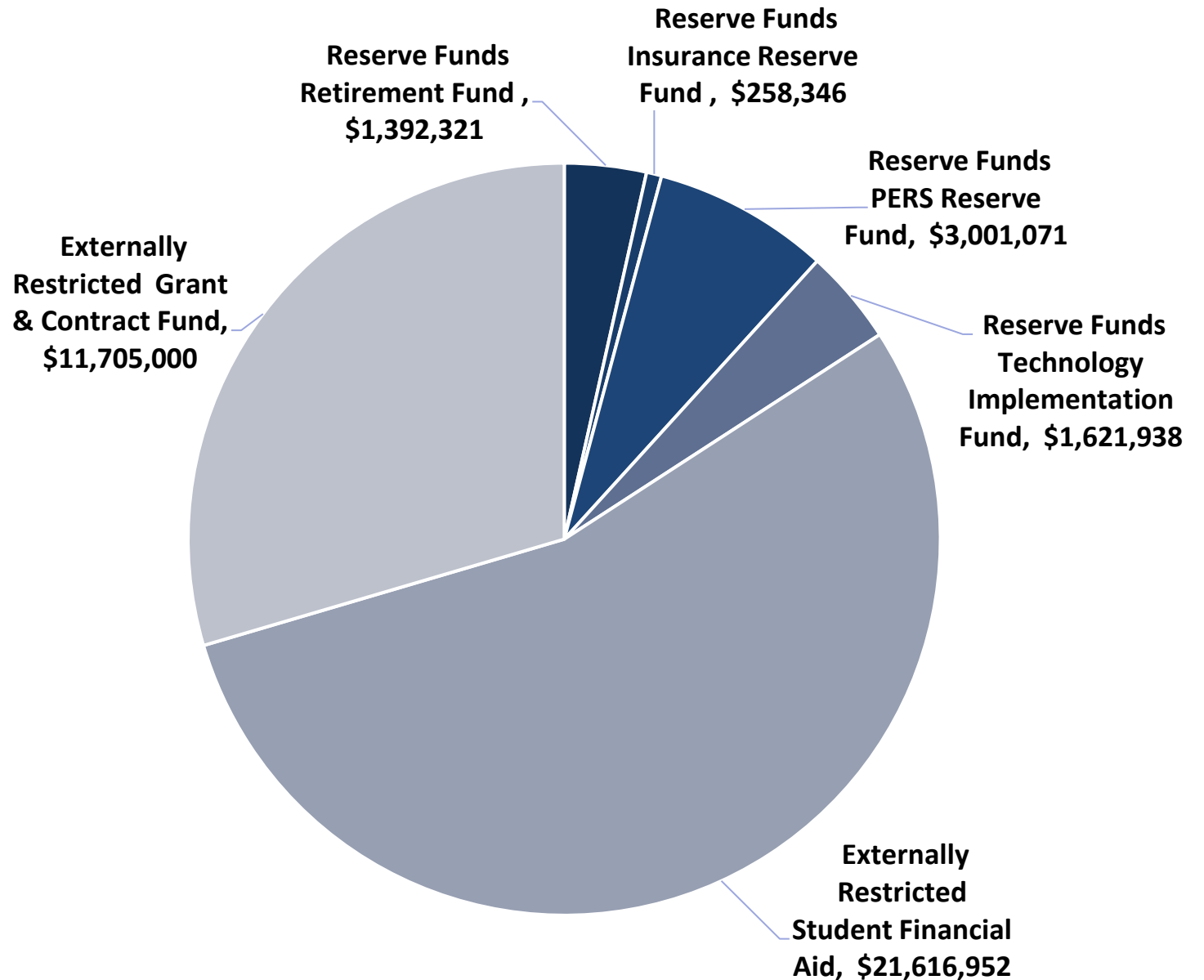


Special Revenue Summaries : Student Paid Course and General Fees

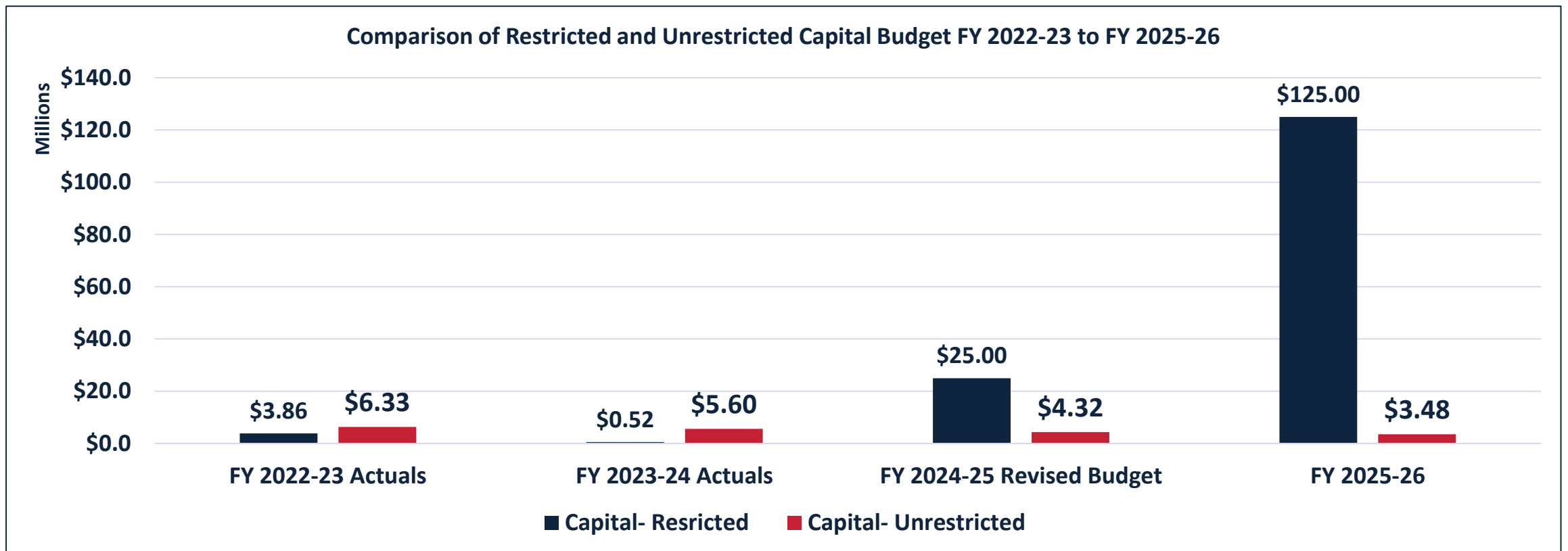
FY 2025-26 Proposed Budget Special Revenue Funds by Resource Category

Unrestricted Operations	Student Fees	
	Student Technology Fund , \$904,928	Intramurals & Athletics Fund , \$505,000
	Student Life & Leadership Fund , \$150,000	Computer Lab Fund , \$79,000
Course Fee Fund, \$2,969,762		

Restricted Fund Summaries: Restricted & Reserves



Capital Funds: Restricted and Unrestricted Funds



Capital Bond Funds are the primary Restricted Revenues

Major Maintenance is the largest category of unrestricted capital funds

General Fund Forecast

April 2025 Forecast Update

Balancing the General Fund

Difficult Financial Times in Education Budgets

News Newsletters Weather Video Sports AM Extra Marketplace Everyday Northwest

PORTLAND
PCC considering 14 programs on chopping block as part of its 'fiscal sustainability initiative'

by: Jashayla Pettigrew
Posted: Apr 11, 2025 / 01:10 PM PDT
Updated: Apr 11, 2025 / 01:10 PM PDT

PORTLAND COMMUNITY COLLEGE CASCADE CAMPUS

KPIC 4

NEWS WEATHER SPORTS OUTDOORS GAME CENTER WATCH

Linn-Benton Community College cuts jobs to address \$3.5M deficit, maintains core programs

by News Staff | Mon, March 31st 2025 at 3:06 PM

LB

EAST OF PORTLAND

Mt. Hood Community College board votes to get rid of 7 programs

Updated: Jan. 16, 2020, 2:12 p.m. | Published: Jan. 15, 2020, 9:27 p.m.

EDUCATION

Oregon community colleges plan budget cuts due to falling enrollment, loss of pandemic funding

By Meerah Powell (OPB)
March 24, 2023 2:25 p.m. Updated: March 24, 2023 4:01 p.m.

Linn-Benton and Chemeketa are among the community colleges and trim programs.

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PORTLAND
Portland State University announces 17 faculty layoffs amid budget cuts

by: Jenna Demil
Posted: Dec 14, 2024 / 01:05 PM PST
Updated: Dec 18, 2024 / 02:05 PM PST

Portland State University

Oregon News Now at 4 p.m. Watch Now

Lane Community College proposes \$3.8 million dollar budget cut

By: Noah Chavez Sep 26, 2023 Updated Sep 26, 2023

PERS rate impacts

PERS Rates	Tier I/II	OPSRP	Average	
2023-25	12.24%	9.05%	10.6%	
2025-27	17.94%	15.33%	16.6%	
			6.0%	increase

	PERS Rate Assumptions	CCCAF	FTF	ACE	Admin/AP
2021-22	3.4%	3.2%	3.20%	2.25%	1.2%
2022-23	3.4%	6.5%	6%	7.4%	7.4%
2023-24	3.4%	7.9%	7.90%	4.5%	4.5%
2024-25	3.4%	6.4%	4.40%	3%	3.0%
Cumulative	14.3%	26.18%	23.23%	18.20%	16.99%
Average:	21.2% (CCC employee cumulative)				

- PERS rates going up 6% on every dollar of payroll for 2025-2027
- While this is a system-wide issue, it's impacting CCC more than others
- PERS rates assume COLAs maintain statewide average of 3.4%
- CCC committed to maintaining pace with inflation for its employees over the past four years averaging over 21% compared to the statewide assumed average of 14%



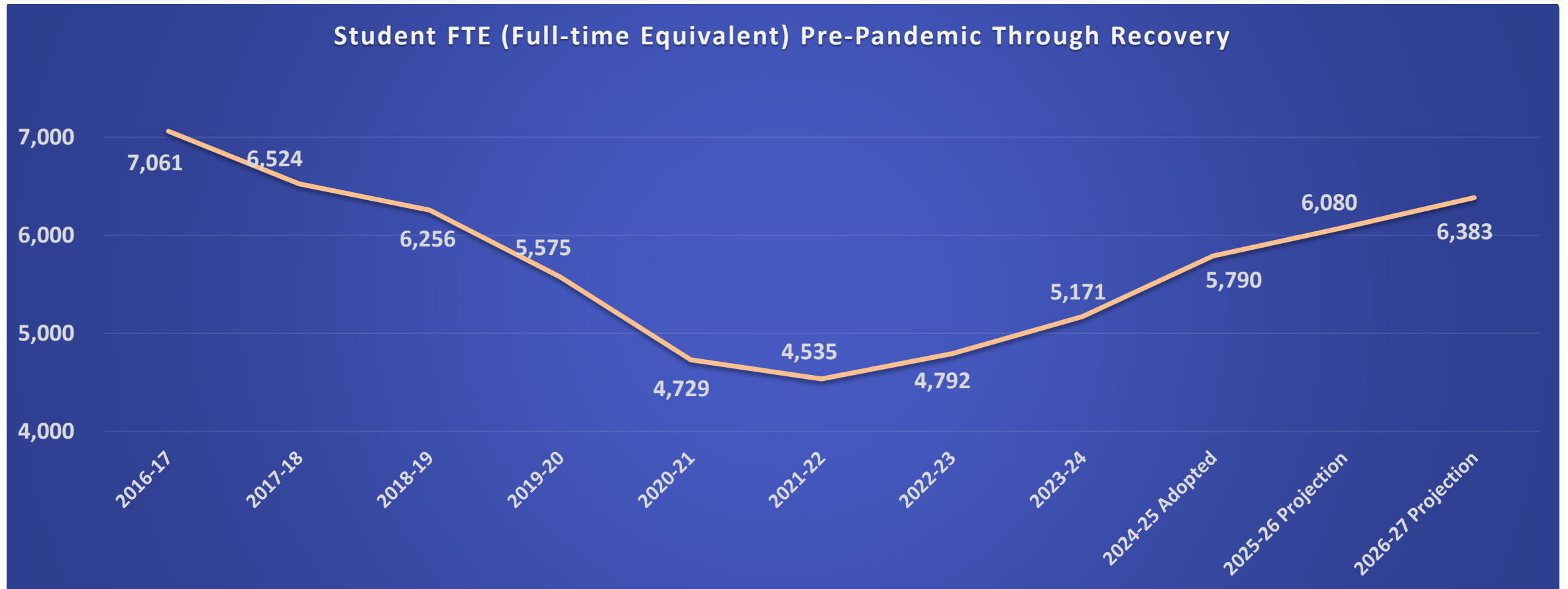
Expense Forecast

- There are cost pressures associated with positions
 - Increases to base wages are carried forward into increases in wage driven benefits. During times of high inflation keeping employees at or above that (known as the COLA), puts additional pressures on a structural deficit. Meaning without similar revenue increases, reductions are required to balance the expenses down to the revenues.
 - Most acute of these cost pressures at CCC are the PERS rate updates received in Fall 2024. These are increases compounded on top of employee COLAs. Most important, PERS rates don't increase services to our students or staff, they simply require more reductions.

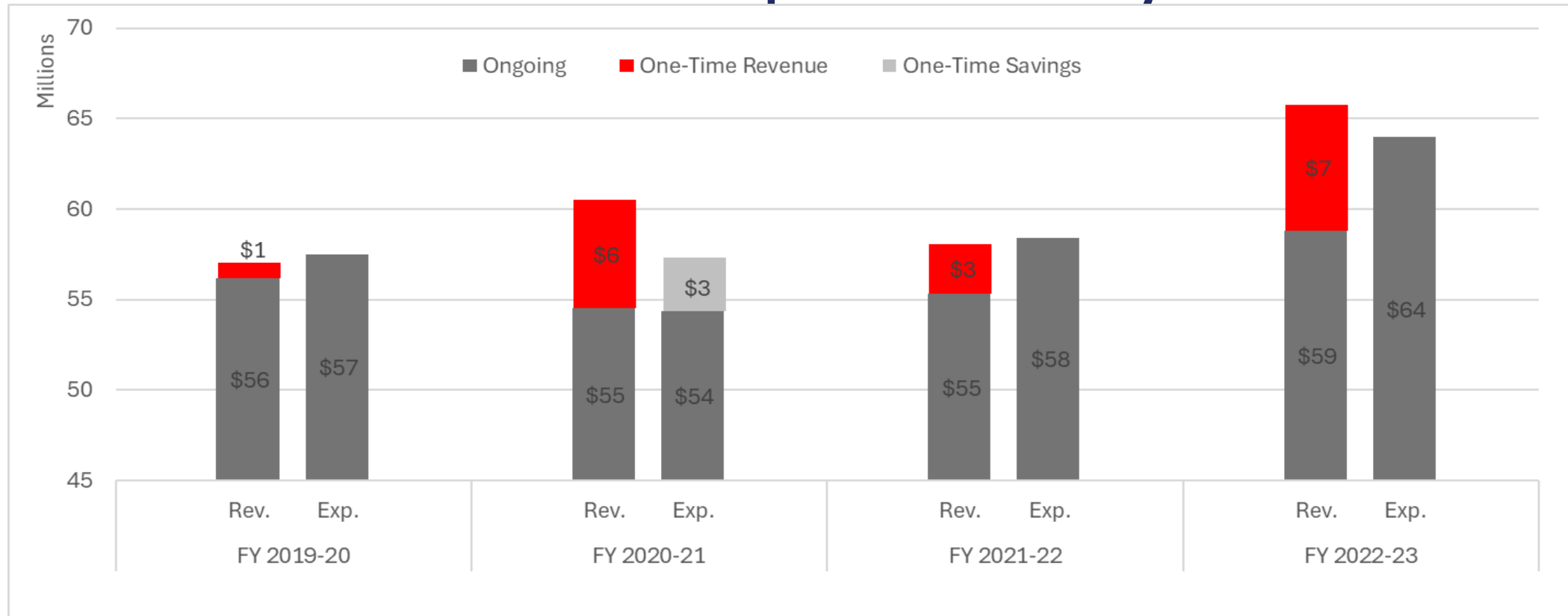
Revenue Forecast

- Very little is unchanged from fall forecast on revenues
 - Enrollment still a big part of the picture, continues to have moderate growth, but hasn't climbed back to that 6,500 – 7,000 pre-pandemic sweet spot
 - State funding is very unclear given the uncertainty in the Ways and Means adding additional funds for community colleges given the impacts from federal funding and other statewide funding pressures
 - Property taxes and tuition increases are expected to keep pace with inflation, but that assumes inflation and any future salary increases remains below 3-4% over the next three to five years of the forecast.

Student Enrollment: Reimbursable Full Time Equivalent Students



Structural deficit in pandemic years

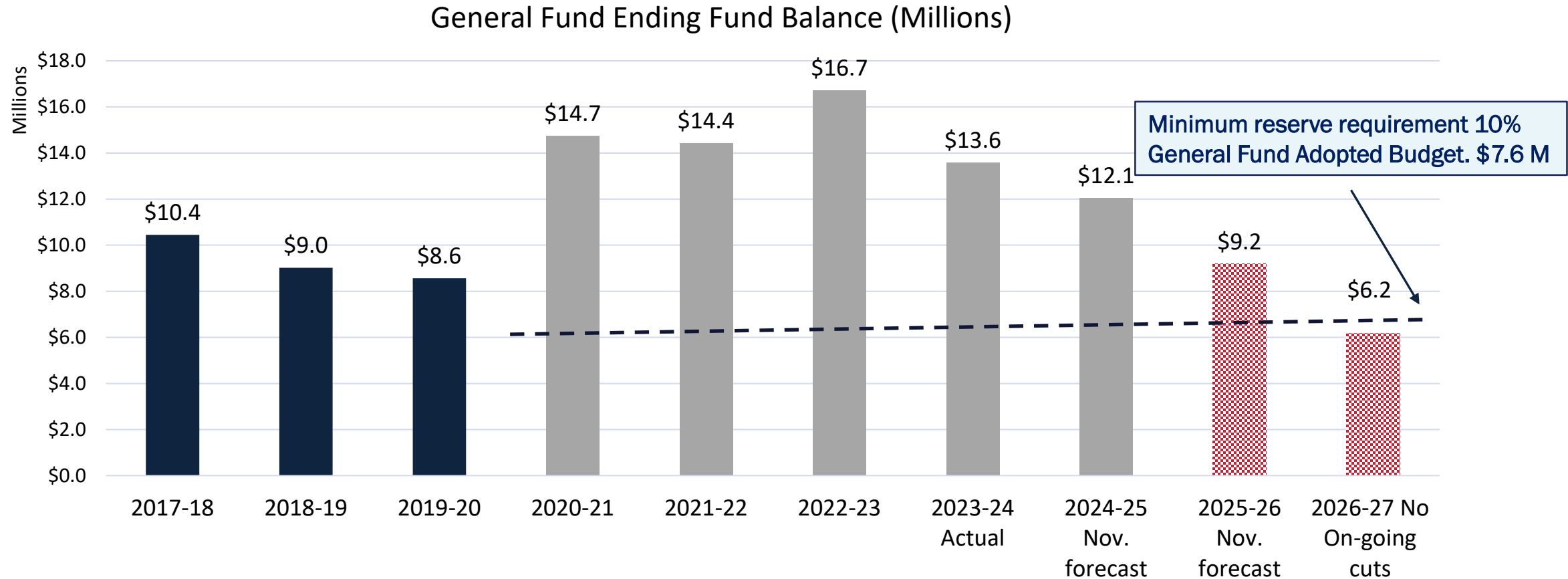


Structural deficit: When operating revenues are outpaced by operating expenses

What this means for the college's General Fund:

- Ongoing operating revenues from the state, property taxes and tuition are less than the cost of personnel, materials/services, capital outlay, and required transfers
- During the pandemic, the deficit grew as ongoing expenses outpaced ongoing revenues, but one-time federal funds bridged that gap and in some years generated additional reserves

History of one-time reserves through COVID



- ❑ Fund Balance growth is driven by bringing in more resource than final expenditures on a sustained basis.
- ❑ The College retained between \$8M to \$10M since the 2017, when the PERS legislative increases took effect.
- ❑ The forecast balance in FY 2026-27 when pandemic recovery funds expire is \$2.4 M lower than the actual balance in FY 2019-20.
- ❑ These strong reserves were during times of a structural deficit, while receiving 1-time funds.

Fall 2024 forecast: General Fund resources are outpaced by growth in expenses

General Fund Forecast (Millions)	FY 2023-24 Actual	FY 2024-25 Spring Forecast	FY 2024-25 Revised Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast
Revenues (Ongoing)	\$ 66,556	\$ 68,888	\$ 70,330	\$ 74,065	\$ 76,031
Expenses (on-going)	\$ 69,671	\$ 72,245	\$ 71,866	\$ 76,937	\$ 79,047
Expenses Supported by One-time Funds	\$ 3,115	\$ 3,357	\$ 1,535 *	\$ -	\$ -
Annual Operating Deficit	\$ (3,115)	\$ (3,357)	\$ (1,535)	\$ (2,872)	\$ (3,015)
* Use of 1-time in 2024-25 is mitigated by receipt of resources over Spring 2024 Forecast. Otherwise, would be \$3.0 M for FY 2024-25 Revised Forecast					

- The ability to use one-time funds from the pandemic helped support the structural deficit from 2023-24 until now. The one-time funds have ended and those built-up reserves comes to an end next biennium
- The structural operating deficit is approximately \$3.0 million per year over the next biennium
- Budget Committee instruction was to plan for eventual end of one-time sources in the FY 2025-26 process

FY 2025-26 Proposed Budget Process

Process & Calendar

New shared governance

Building a process with what we know now



The college built its plan based on information as best available to college leadership from Fall of 2024 to Spring of 2025, using the Governor's proposed allocation provided last December.



The Fall 2025 forecast could have new information that may impact the next official forecast



The budget process focused on getting to a \$3M target while staying focused and centered on core to mission services and not duplicating non-strategic reduction strategies of the past.

Timing of Community College Support Fund

Potential impact of legislative session timing

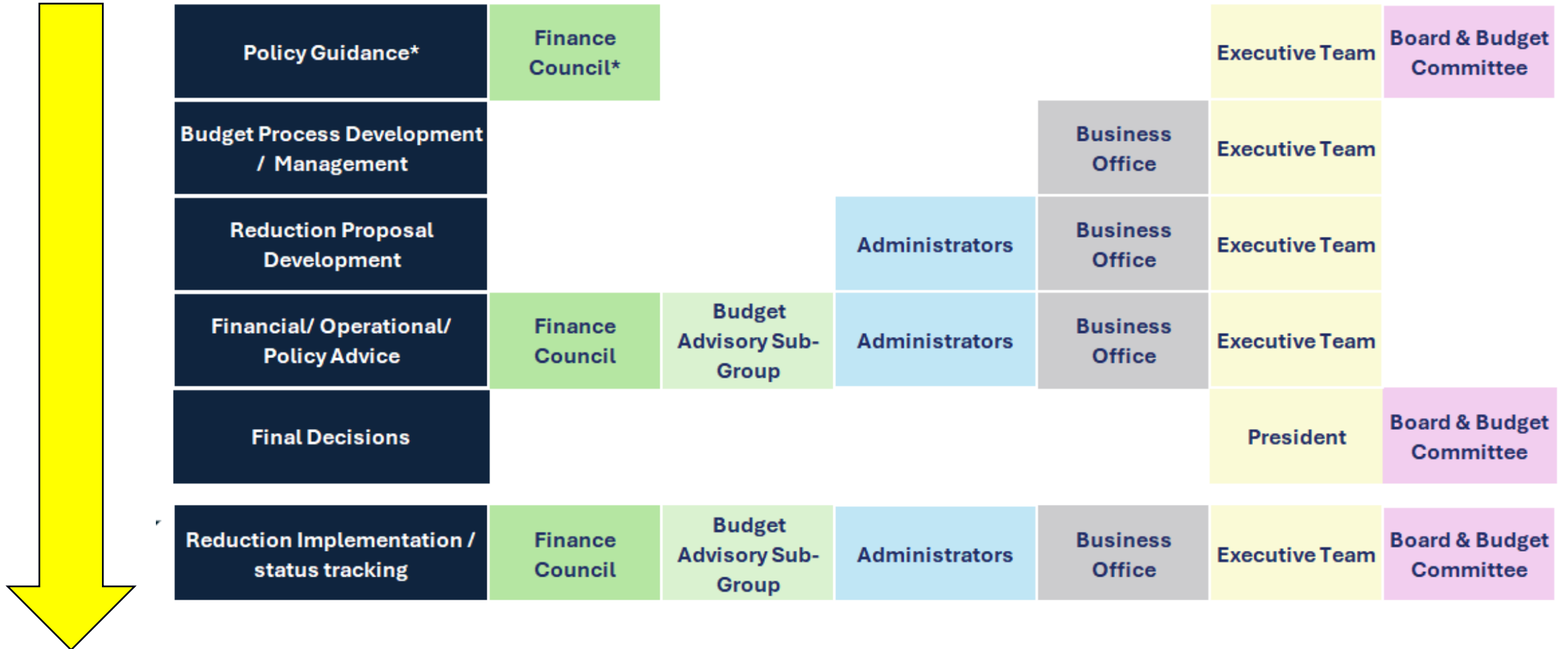
Fall 2024 forecast assumes a 100% current service level allocation of CCSF.

The Governor's Proposed Budget is at the 100% current service level for community colleges

Final CCSF is not complete until later in the process. Additional revenues beyond forecast provide future opportunity should the funds materialize.



Roles, responsibility, and decision ownership



**The Shared Governance structure was implemented in Fall of 2024 - too late for FY 2025-26 budget policy development. Starting in FY 2026-27 Budget Development, Finance Council will have impact during initial policy guidance*

Budget process timeline: Fall 2024 to May 2025

Summer and Fall Term

Forecast

Scope and assess budget reduction strategies

Engage Shared Governance Oversight



Winter Term

Recruit for Budget Advisory Subgroup

Refine and cost reduction areas

Assess reductions for impact and alternatives

Reductions come to newly formed Budget Advisory Subgroup



Spring Term

Budget Advisory Subgroup meets to review proposals

Bring recommendations to the Executive Team

Executive Team advises President on decisions to include in Proposed Budget

Budget Advisory Subgroup

Membership

- Made up of over 20 employees representing full time faculty, associate faculty, classified and administrative staff

Goal

- To provide insights into the impacts and potential risks to the Executive Team

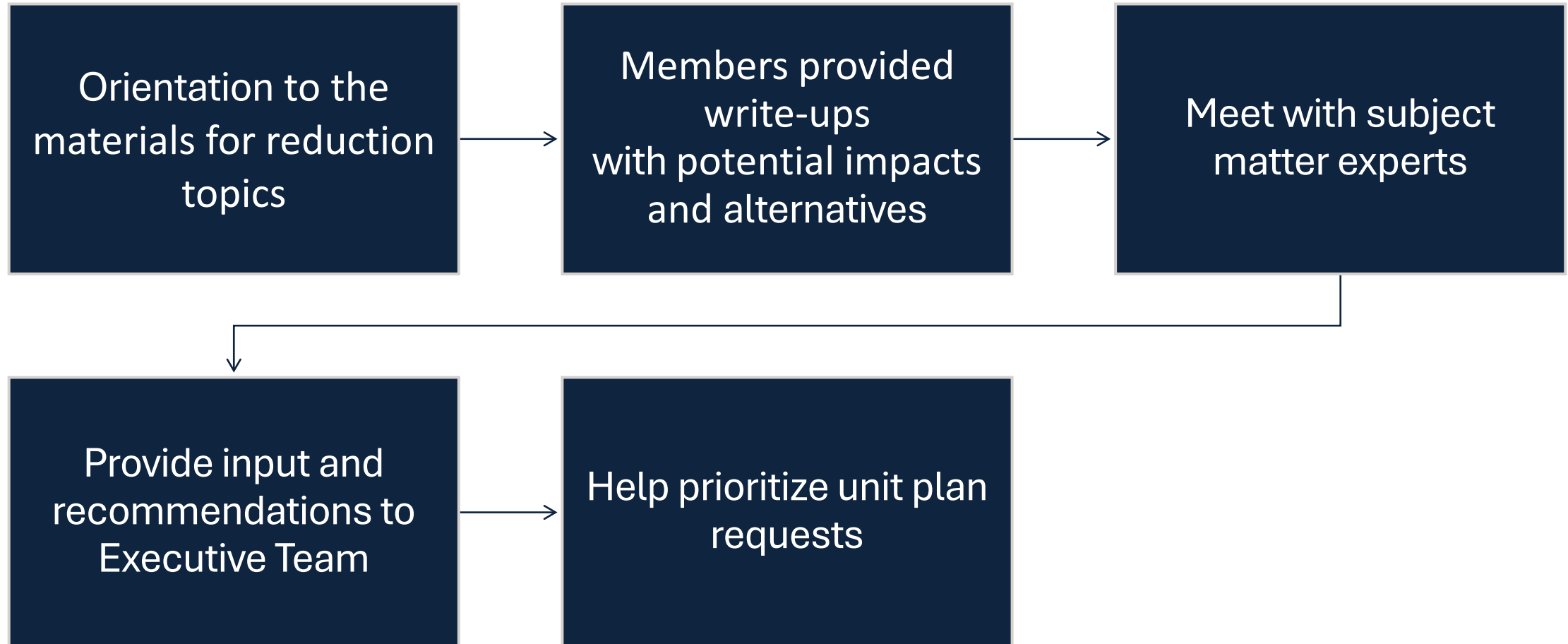
Role

- Advisors
- Provide a voice for others that may not be in the room
- Approach the process with a system thinking perspective
- Keep the student experience at the center of our work
- Consider the sustainability and the viability of the college

Output

- A list of impacts and potential risks for decisions coming to Executive Team
- Lessons learned to support continuous improvement of this process

Budget Advisory Subgroup process



General Fund Reductions for FY 2025-26

Reduction details

Realities of reductions

- Every reduction affects people and programs.
- Reductions will affect employee morale.
- Reductions do not have to be permanent; if future resources increase, we can revisit decisions.
- Our budget planning continues amid uncertainty.
- Federal funding uncertainties may also influence state allocations and future budgets.

Key pieces of information in reduction proposals

- How reduction would achieve savings
- Service impacts, including impacts to college strategic planning goals
- Financial costs, short term and long term
- Timeline to implement a reduction

Themes that came out of Reduction Process



Focus on minimizing impacts to existing full-time employees



Focus on making courses more efficient and that they are leading to certificates and degrees



Review where general fund subsidy was happening within programs or areas that are traditionally self-sustaining

Eliminate 3.0 FTE vacant Classified positions \$340,000

- **Reductions**

- Full-time Classified positions within the General Fund
 - Vacant position in AFaC
 - Vacant position in TAPS
 - Vacant position in ITS

- **Potential impacts**

- Potential for shifting the workload to other staff positions
- Reduces future capacity building or flexibility

Eliminate 2.0 FTE administrator positions \$ 434,000

- Reductions

- Associate dean - Institutional Effectiveness and Planning
- Asset manager - Campus Services

- Potential impacts

- Reduced capacity for:
 - Strategic planning
 - Data-driven decision-making
 - College assets oversight

Eliminate 2.0 FTE full-time faculty positions \$220,000

- **Reductions**

- 2 positions that are currently vacant will be eliminated
- Impacted departments are Math and English Speakers of Other Languages

- **Potential impacts**

- FTF provide critical service beyond teaching
- Smaller programs rely on very few full-time or associate faculty
- Less capacity for program improvement and student support

Non-renewal of the Oregon City Resource Officer contract \$125,000

- **Reduction**

- Do not renew with Oregon City Police for a college resource officer
- The contract position has not been filled for the last five years

- **Potential impact**

- There may not be as close of a relationship and communication with police department without intentional structures between the two agencies

Scheduling sections of classes

\$383,000

- **Reduction**

- Reduce identified low-enrolled course offerings that would have minimal student potential impact
- 98 out of 5,000 sections (less than 2%) reduced

- **Potential impact**

- May affect availability of work for some associate faculty
- Could limit access to necessary courses
- Need to consider vulnerable populations we serve to be data and trauma informed in approach

Automotive/Auto Body courses \$158,000

- **Reduction**

- Eliminate Automotive and Auto Body courses that do not meet certificate or degree requirements

- **Potential impacts**

- Community connections
- High school students
- Potential loss of students

Customized Training Development & Services

\$235,000

- **Reductions**

- Vacant admin assistant position – full-time Classified
- Vacant part-time Classified position
- Materials and service budget
 - Supplies, training and professional services

- **Potential impacts**

- Shift reliance of some materials and service expenses from the general fund to the enterprise account.

Charge tuition for First-Year Experience courses \$105,000

- Revenue

- Begin charging tuition for First-Year Experience courses

- Potential impacts

- Decreased enrollment
- May most burden students if they don't qualify for financial aid

End the YMCA drop-in childcare \$50,000

- **Reduction**

- Eliminate the pilot agreement with the YMCA for drop-in childcare program
- Very low use of the program which has not matched student needs for regular, consistent care

- **Potential impacts**

- May present challenges for student parents who rely on flexible, short-term care

Tuition waivers \$300,000

- Reduction

- Adjustment of quantity of tuition waivers
 - From 10,085 to 8,762

- Potential impact

- Risk of increasing pressure on Coordinated Student Resource Team to triage requests and support students

Total:
\$2,350,000
(rounded)

- \$125,000 – College resource officer
- \$434,000 – Two administrators
- \$340,000 – Three full-time classified
- \$220,000 – Two full-time faculty
- \$235,000 – Customized Training
- \$50,000 – Drop-in childcare
- \$105,000 – FYE Experience tuition
- \$158,000 – Automotive/auto body program
- \$383,000 – Scheduling of classes
- \$300,000 – Tuition waivers

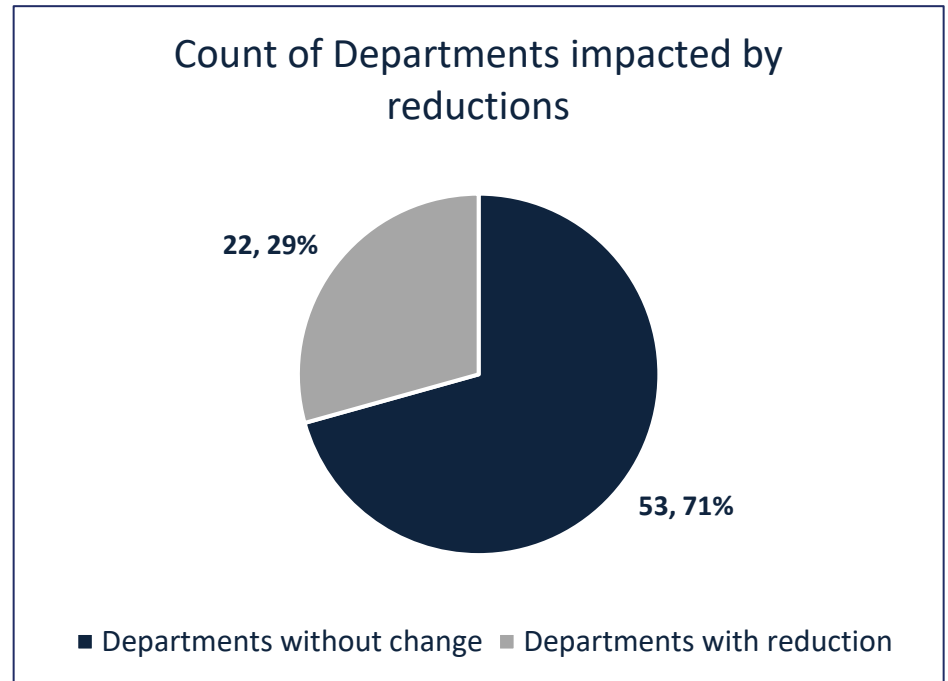
General Fund allocated position changes

Full-time Classification Category	General Fund Base Budget*	Reductions	% Change
Administrative/ Administrative Professionals	60.00 FTE	-2.0 FTE	-3.3%
Full-Time Classified	168.90 FTE	-4.0 FTE	-2.4%
Full-Time Faculty	<u>129.70 FTE</u>	<u>-2.0 FTE</u>	-1.5%
Total	358.60 FTE	-8.0 FTE	-2.2%
Associate Faculty (\$'s)	\$7.229 M	-\$0.355 M	-4.9%

***General Fund Base Budget Data does not include limited term or 1-time funded positions from Fiscal Year 2024-25**

Base Budget & Proposed Budget chart

- There are 75 Departments in the General Fund
 - 53 (71.6%) Departments will experience no change to their base current service level budget.
 - Position Count is Unchanged from the Base
 - Materials and Services includes increases for inflationary and fixed contract amounts
 - 22 Departments have a reduction
 - Median reduction is \$63,549, or 3.3% of their base operating budget



Reduction strategies under
consideration to close remaining
deficit (*approximately \$650,000*)

Older adult tuition waivers

- Analyze older adult tuition waivers
 - Develop a proposed change glide path
 - Two existing policies serve this demographic
 - Can align with other state community colleges
- **Potential impacts**
 - Perception of CCC promises to the community
 - Specifically, to the latest bond measure
 - Less access to for-credit access for older adults

Assessment of administrator positions

- We are committed to an assessment to determine if additional efficiencies in administrators may be gained.

- **Potential impacts**

- Increased workloads for remaining staff
- Gaps in service
- Reduced leadership effectiveness

General fund subsidies

- We assessed traditional self-sustaining programs.
- Now will look to reduce the subsidies associated with those programs.
- Need to refine the funding model for these programs.

- **Potential impacts**
- Ability to collaborate with partner agencies
- Uncertainty if enterprise funds have sufficient balances to be self-sustaining

Business service delivery improvements

- Difficult or inefficient processes slow down responses to students, employees and community partners
- We have done this work before but never implemented
- May result in shifting of hours/work
- Identified as a key need by the Budget Advisory Subgroup

- **Potential impacts**
- Depending on the size of the change, there may be improvements that require upfront funding to leverage a positive return on future investments

Curriculum sustainability and alignment

- Review of programs with low enrollment to determine if there could be further reductions and associated budget savings
- Focused review that will not impact many programs

- **Potential impacts**

- Risk of damaging the community's perception of the college
- May directly impact enrollment
- Risk of removing programs with labor market demand and living wage outcomes

Process Map: Summer 2025-Spring 2026



Reductions
considered,
but not
included in
the Proposed
Budget

- Reduce the number of student computer labs
- Contracting central services in Campus Services
- Reduce the lower participation athletic programs

Summary of FY 2025-26 Proposed & Next Steps



Adheres to Board Guidance for a budget that addresses the structural deficit and reflects current resources



Sets a high bar for any new ongoing additions during this last transition year off of one-time funds



Set structure for evaluation of impact of prior investments on a two-year budget cycle



Ready to build capacity- both capital projects and to be looking towards time when ongoing resource growth is feasible without a structural deficit



Discussion and Questions

Pause for discussion and questions on the General
Fund Forecast



Appendix

Financial terms and definitions at Clackamas Community College

Additional Financial Tables

Personnel Tables

Budget Terms

Oregon Local Budget Law

Budget Advisory Subgroup

Current Service Level (CSL)

- **Base Budget components**

Fund Accounting

- **Restricted**
- **Unrestricted**

Resource Terms

- **Ongoing Funds**
- **One-time Funds**



Sets legal timelines and structure for public involvement and notice



Gives clear expectation for compliance and prioritizes sound financial management



Provides instruction for a Budget Committee to receive the Proposed Budget



Ensures opportunity for community members and students to ask questions and provide comment



The Budget Committee approves the budget, the local rate of tax to levy, and the amount for General Obligation Bonds

Budget Terms

Oregon Local Budget Law **Budget Advisory Sub Group (BAS)**

Current Service Level (CSL)

- **Base Budget components**

Fund Accounting

- **Restricted**
- **Unrestricted**

Resource Terms

- **Ongoing Funds**
- **One-time Funds**



Advise the Executive Team and the College President



Prepares budget recommendations for their consideration



Considers the big picture for College-wide recommendations



Brings more than one department or perspective to decision making process



Provides longitudinal framework in addition to near-term decisions

Budget Terms

**Oregon Local Budget Law
Budget Advisory Subgroup**

Current Service Level (CSL)

- **Base Budget components**

Fund Accounting

- **Restricted**
- **Unrestricted**

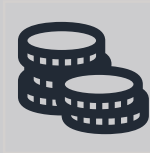
Resource Terms

- **Ongoing Funds**
- **One-time Funds**



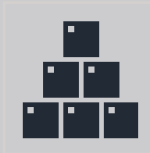
**Current Service
Level**

**Central Management
of the General Fund**



**Base Budget
Development**

**Personnel, including
Associate Faculty, is
projected by the
Business Office**



**Materials and
Services**

**Varies by department
Dollar amounts range
in size**

Budget Terms

Oregon Local Budget Law

Budget Advisory Subgroup

Current Service Level (CSL)

- Base Budget components

Fund Accounting

- Restricted
- Unrestricted

Resource Terms

- Ongoing Funds
- One-time Funds

Restricted Resources

- Expenditures are dictated by the type of revenue
 - Example: grant funds for specific programs, course-specific fees, or Bond funds for dedicated projects

Unrestricted Resources

- Most flexible resource in use
 - This is the College General Fund
 - Still subject to Oregon Budget Law and applicable College Board or Financial Policies

Budget Terms

**Oregon Local Budget Law
Budget Advisory Subgroup**

Current Service Level (CSL)

- **Base Budget components**

Fund Accounting

- **Restricted**
- **Unrestricted**

Resource Terms

- **Ongoing Funds**
- **One-time Funds**

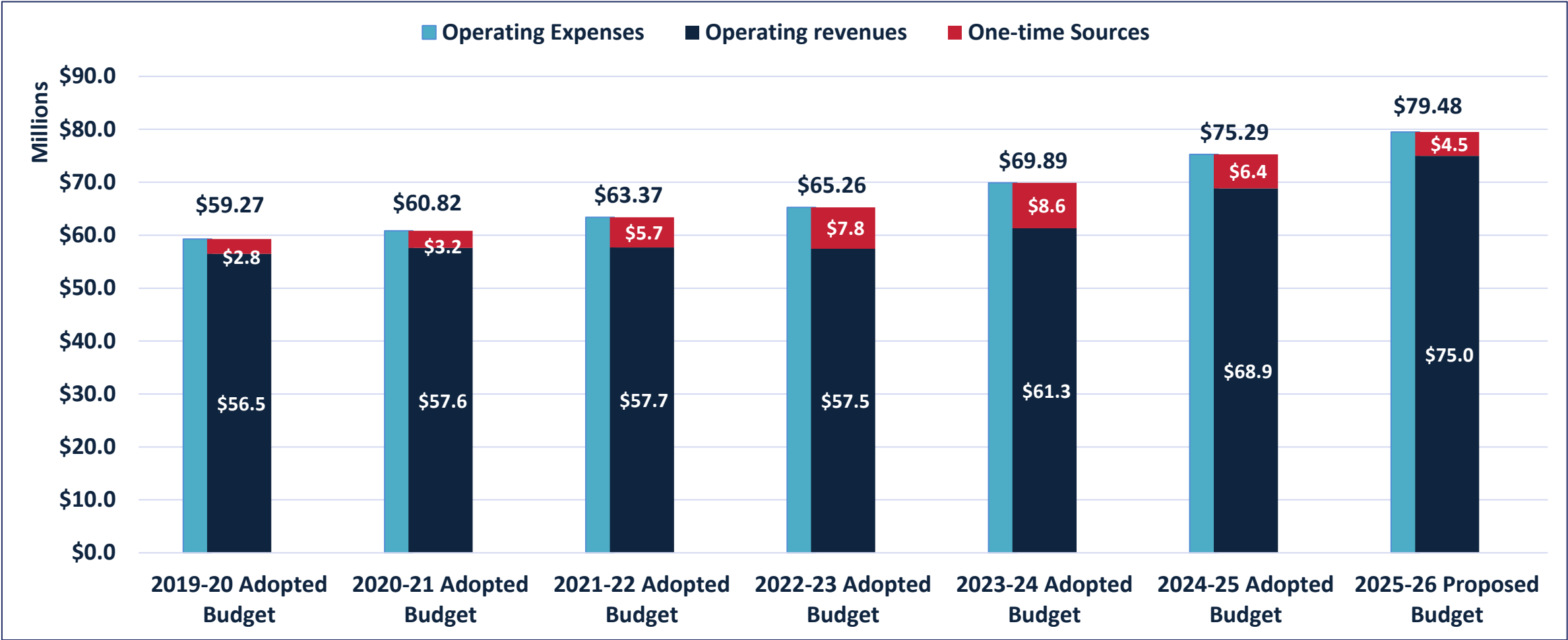
Ongoing Funds

- Ongoing funds are generally more stable and predictable
- Used to fund core General Fund programs that do not have a direct user-based revenues source

One-time Funds

- The resource is more volatile or less predictable
- Lessens financial risk and exposure by using these resources on one-time initiatives or purpose
- Examples: capital investment projects, or resource stabilization/ smoothing.

General Fund Adopted Budget is Balanced with One-time Funds through Pandemic Recovery

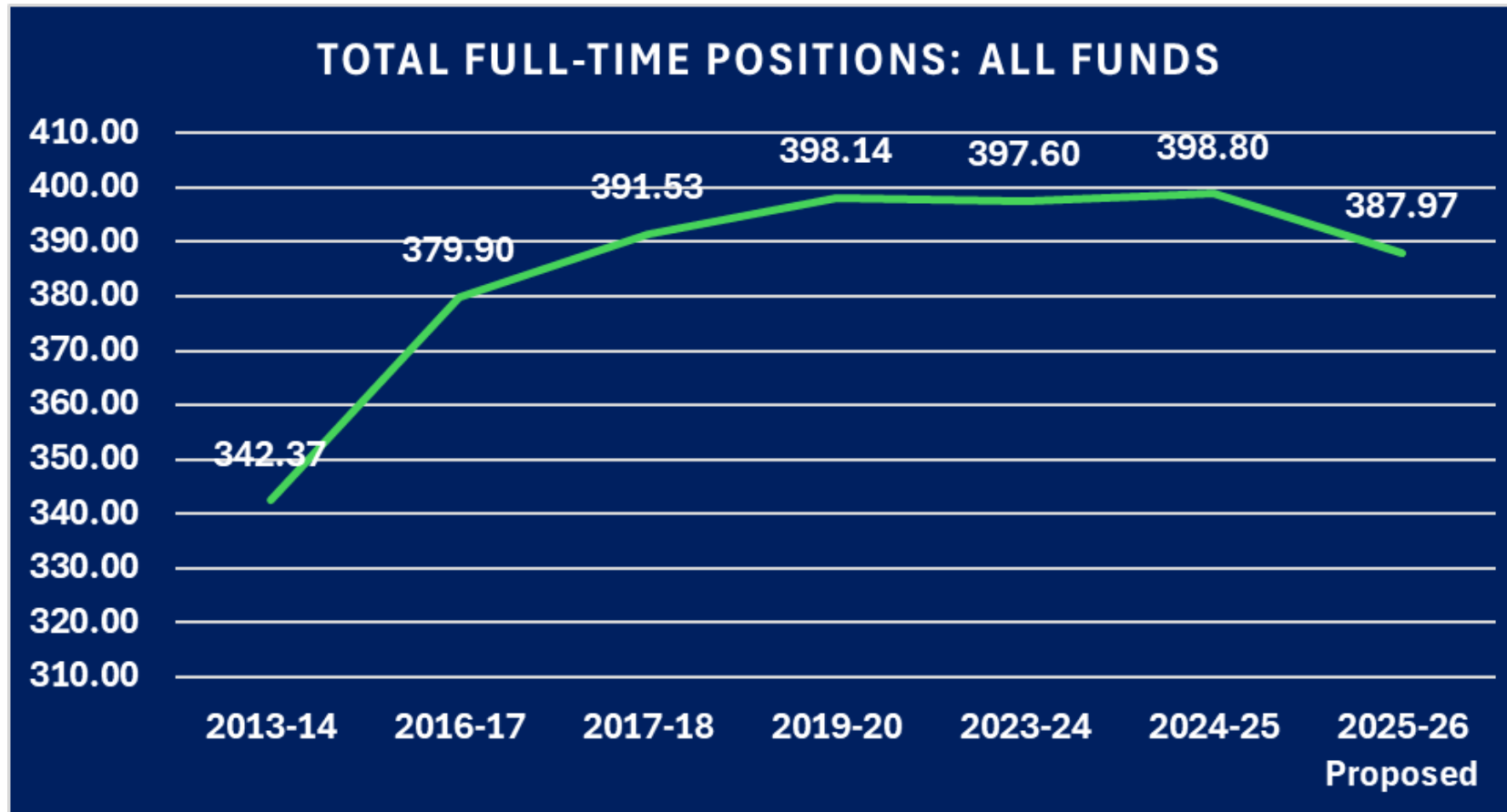


Position Changes from Adopted Budget, through the Current Year, into the FY 2025-26 Proposed

	Administrative	Administrative Professional	Full Time Faculty	Classified	Total Positions
2024-25 Adopted Budget- All Fund Sources	55.00	12.00	130.00	201.80	398.80
<i>Mid-year reclassification (Business Office)</i>	<i>1.00</i>	<i>(1.00)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Mid-year reclassification/HR adjustment (Cougar LEAP Office)</i>	<i>-</i>	<i>(1.00)</i>	<i>-</i>	<i>1.00</i>	<i>-</i>
<i>Mid-year Enterprise funded position changes / reclassification/HR adjustment</i>	<i>1.00</i>	<i>-</i>	<i>-</i>	<i>(1.00)</i>	<i>-</i>
2024-25 Revised Budget - All Fund Sources	57.00	10.00	130.00	201.80	398.80
FY 2025-26 Proposed Changes:					
New positions	-	-	-	-	-
General Fund Positions Eliminated from Budget Reduction	(2.00)	-	(2.00)	(4.00)	(8.00)
Reduction due to Expiring One-Time General Fund resources	-	(1.00)	-	-	(1.00)
Reduction due to Expiring One-Time Grant Fund resources	-	-	-	(2.00)	(2.00)
Convert Grant Funded position to General Fund Position	-	-	-	1.00	1.00
Grant-funded & Limited Term positions	-	-	-	(0.83)	(0.83)
Total change	(2.00)	(1.00)	(2.00)	(5.83)	(10.83)
2025-26 Proposed Budget	55.00	9.00	128.00	195.97	387.97

The FY 2024-25 Revised Budget provides position summary data for All Funds at the Adopted Budget plus current year changes made through the Human Resource classification processes

History of All-Fund Total Full-Time Position Count



Reduction from FY2025-25 to FY2025-26 Proposed is 10.83 FTE:

- 8.00 FTE General Fund reduction
- 2.83 FTE from expiring non-General Fund

Materials and Services: Summary Details

Total Materials and Services Budget is \$10.9 million

- Of this, \$7.8 million (71.8%) is in ten departments
- Total of these four items is \$5.9 million
- Utilities, fixed Information Technology support contracts, Insurance premiums, and write-offs for bad debt are the primary large dollar expense categories

Median department budget is \$46,288

- Expenses covered include instructional supplies, office supplies, travel, training, and business support functions

Debt Service

- Principal and interest for annual debt service payments total \$18.5 million
- Fund is resourced through a property tax levy for the General Obligation (GO) Bonds and the self-assessed payroll contributions
 - Pension Bond and Interest for FY 2025-26 Proposed Budget is \$6.4 million
 - General Obligation Bond principal and interest is \$12.1 million
 - Reflects addition of new debt schedule for the 2025 General Obligation Bond