

Budget Presentation

Fiscal Year 2025-26

General Fund

Chemeketa Community College
Budget Committee – April 2, 2025

Budget Committee Duties to comply with local budget law

- Meets publicly to review the proposed budget
- May not discuss or deliberate on the budget outside of a public meeting
- Must have quorum present to hold a meeting
- Receives the budget and budget message
- Provides an opportunity for the public to ask questions about and comment on the budget
- Approves the budget, rate of tax, and amount of tax for General Obligation bonds
- Any Budget Committee action must have the approval of a majority of its members

Budget Committee Materials

- Budget Committee Reference Handbook
 - April 2, 2025 – Budget Committee Meeting Agenda
 - April 16, 2025 – Budget Committee Meeting Agenda
 - Motion for Approval Document
- FY 2025-26 Proposed Budget Document
- Presentation Slides

President's Budget Message

Jessica Howard
President/CEO

Fiscal Year 2025-26 Budget Environment

Aaron Hunter

Vice President/Chief Financial Officer

Financial Environment

Current Conditions:

- Low Unemployment
- Slowing Inflation
- Maximizing Value

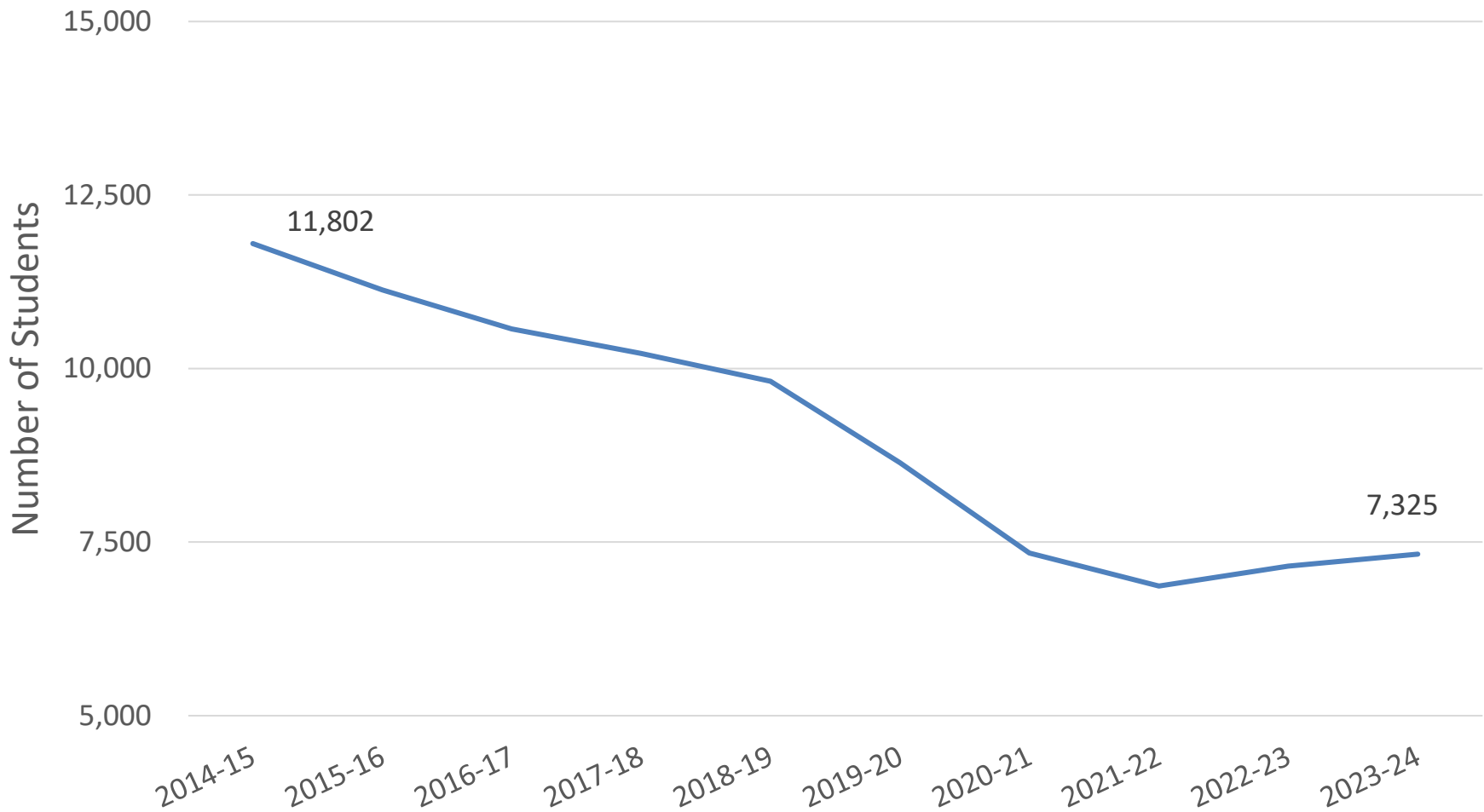
Looking Ahead:

- Increased Competition for Students
- Federal Funding & Policy Uncertainty

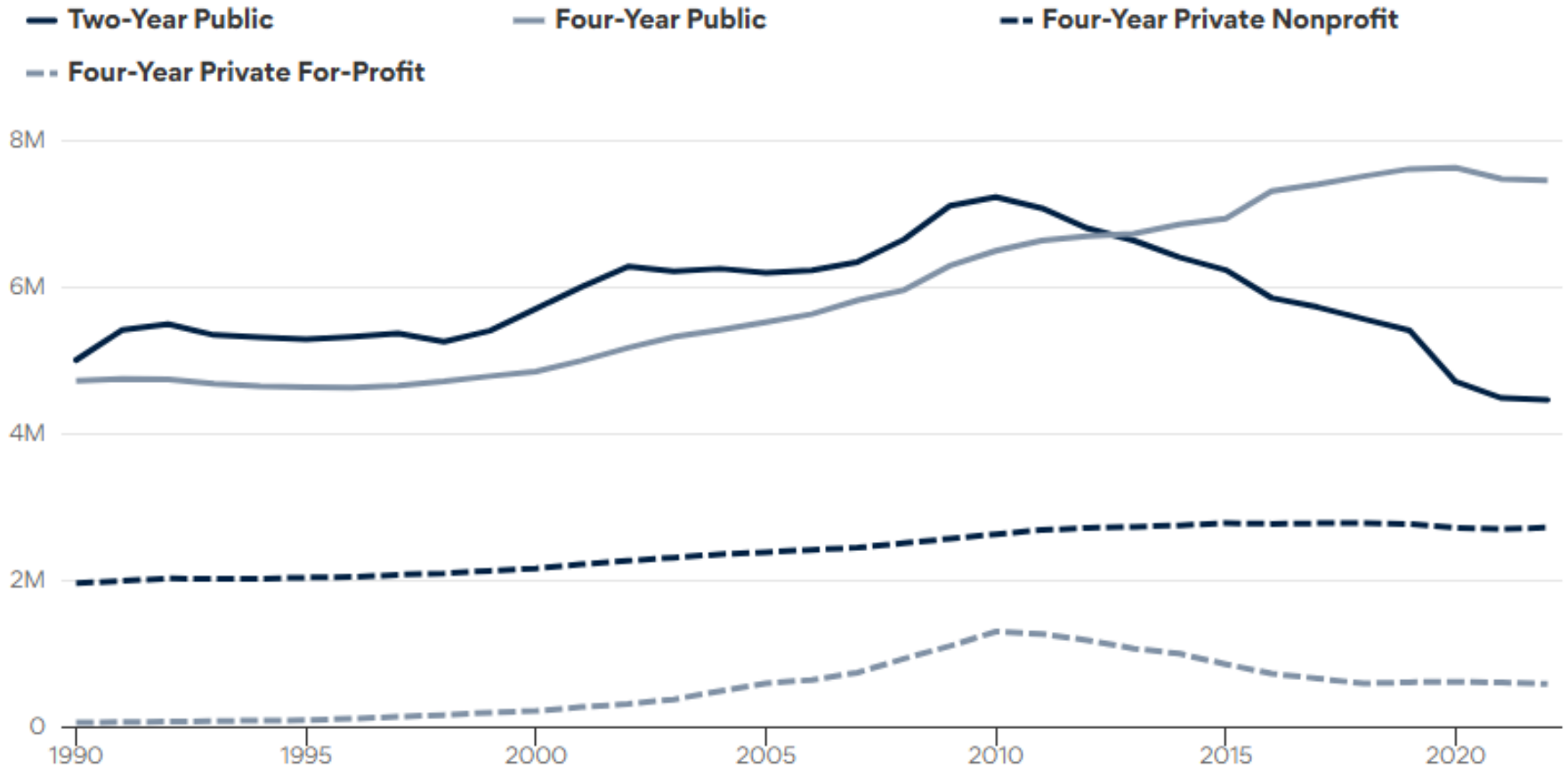
Enrollment Trends & Outlook

- Long-Term Decline, Recent Stabilization
- 2024-25 Budget (current year)
 - Projected flat enrollment from 2023-24
 - Actual to-date is a 4.2% increase (through winter term)
- 2025-26 Budget (upcoming year)
 - Assumes a 3% increase over 2024-25 enrollment levels

Chemeketa Enrollment - Student FTE (Historical)



Undergraduate College Enrollment by School Type, 1990-2022



Source: NCES^[1]

Source: Best Colleges (Feb. 2024)
<https://www.bestcolleges.com/research/college-enrollment-decline/#fn-ref-2>

Oregon Community College Enrollment



Source: Data from Oregon Higher Education Coordinating Commission



Enrollment Change Comparable Community Colleges

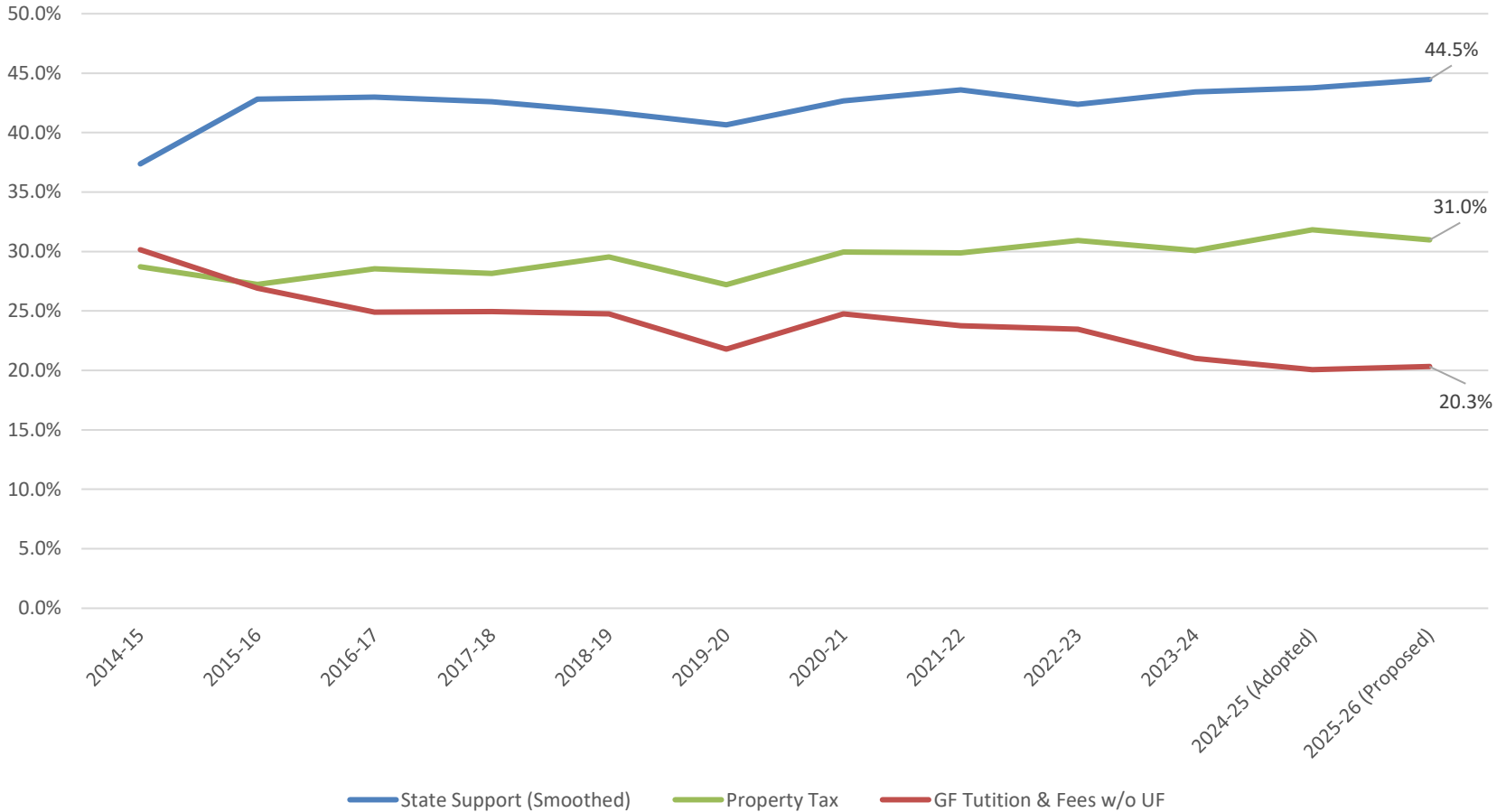
| Reimbursable FTE | | |
|---|----------------|----------------|
| | 10-Year | 5-Year |
| | Change | Change |
| Chemeketa | -38.56% | -15.33% |
| Portland | -36.15% | -14.74% |
| Lane | -39.76% | -13.97% |
| Linn Benton | -31.63% | -13.23% |
| All Oregon Comm. Colleges (Avg.) | -32.22% | -10.62% |
| Mt. Hood | -32.89% | -8.99% |
| Clackamas | -25.59% | -7.68% |

Source: Data from Oregon Higher Education Coordinating Commission

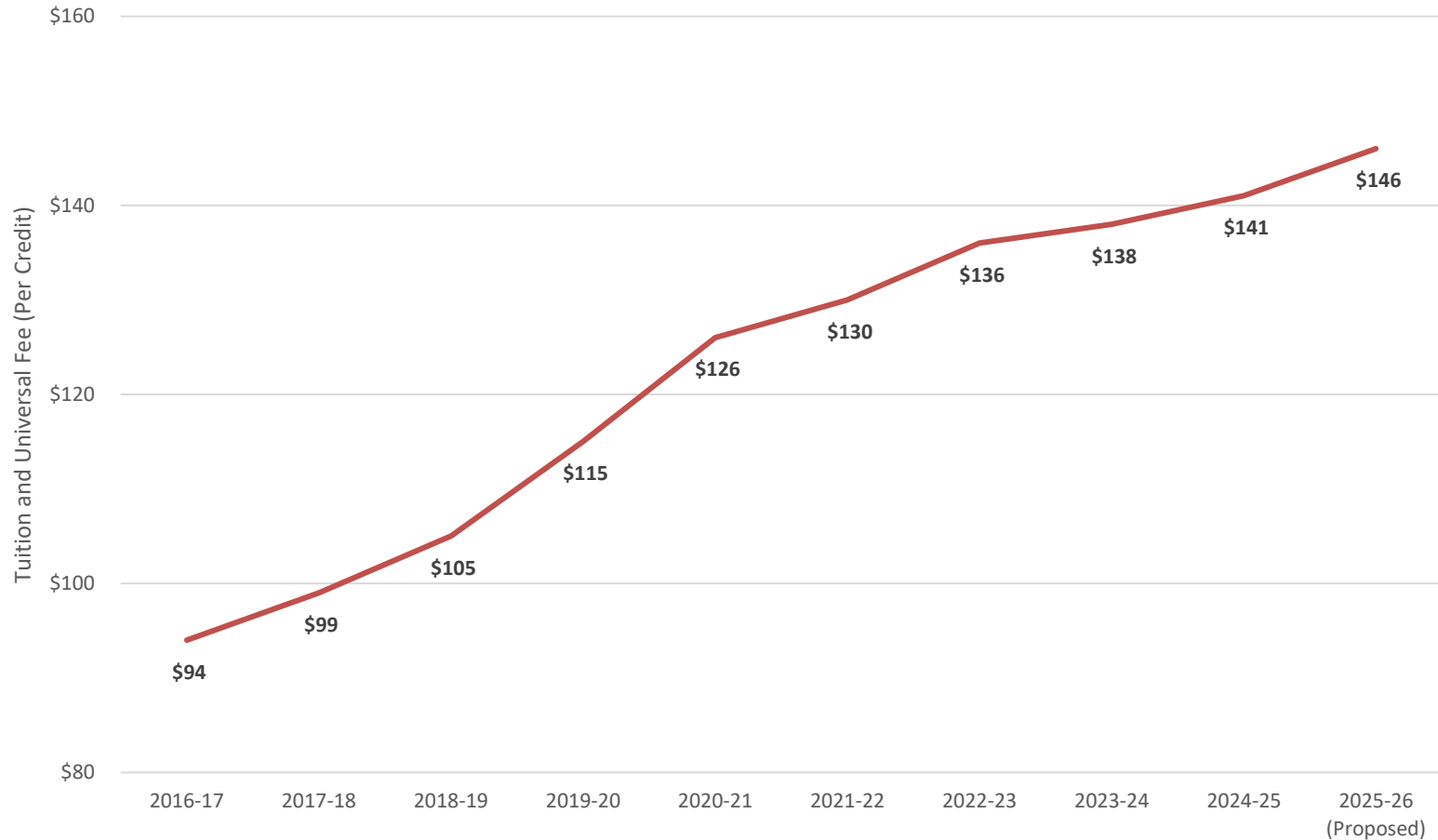
Key Budget Issues

- Funding Sources
 - State Funding
 - Tuition and Universal Fee
- Ending Fund Balances
- Personnel Costs

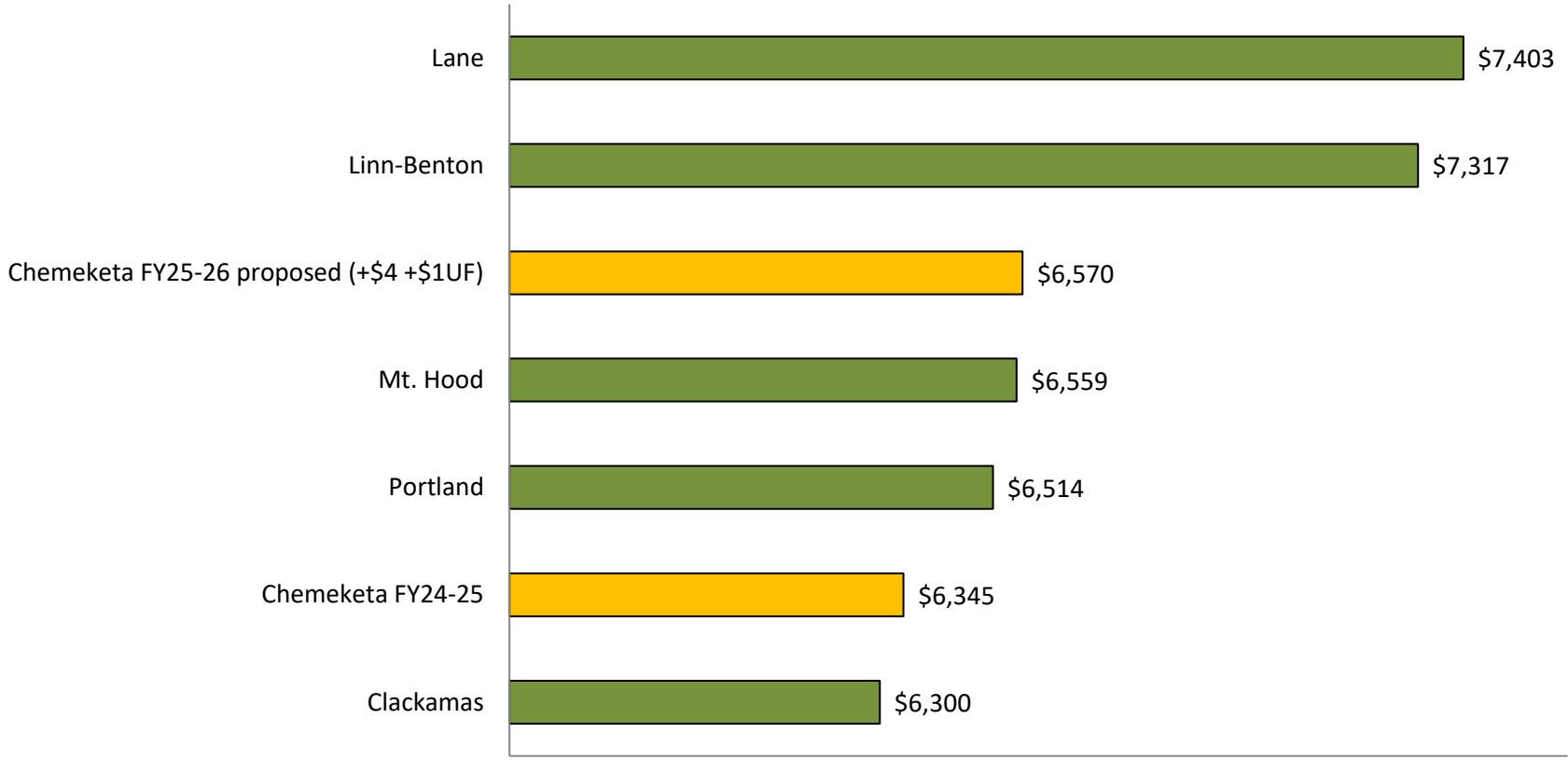
Chemeketa's Primary General Fund Revenue Sources



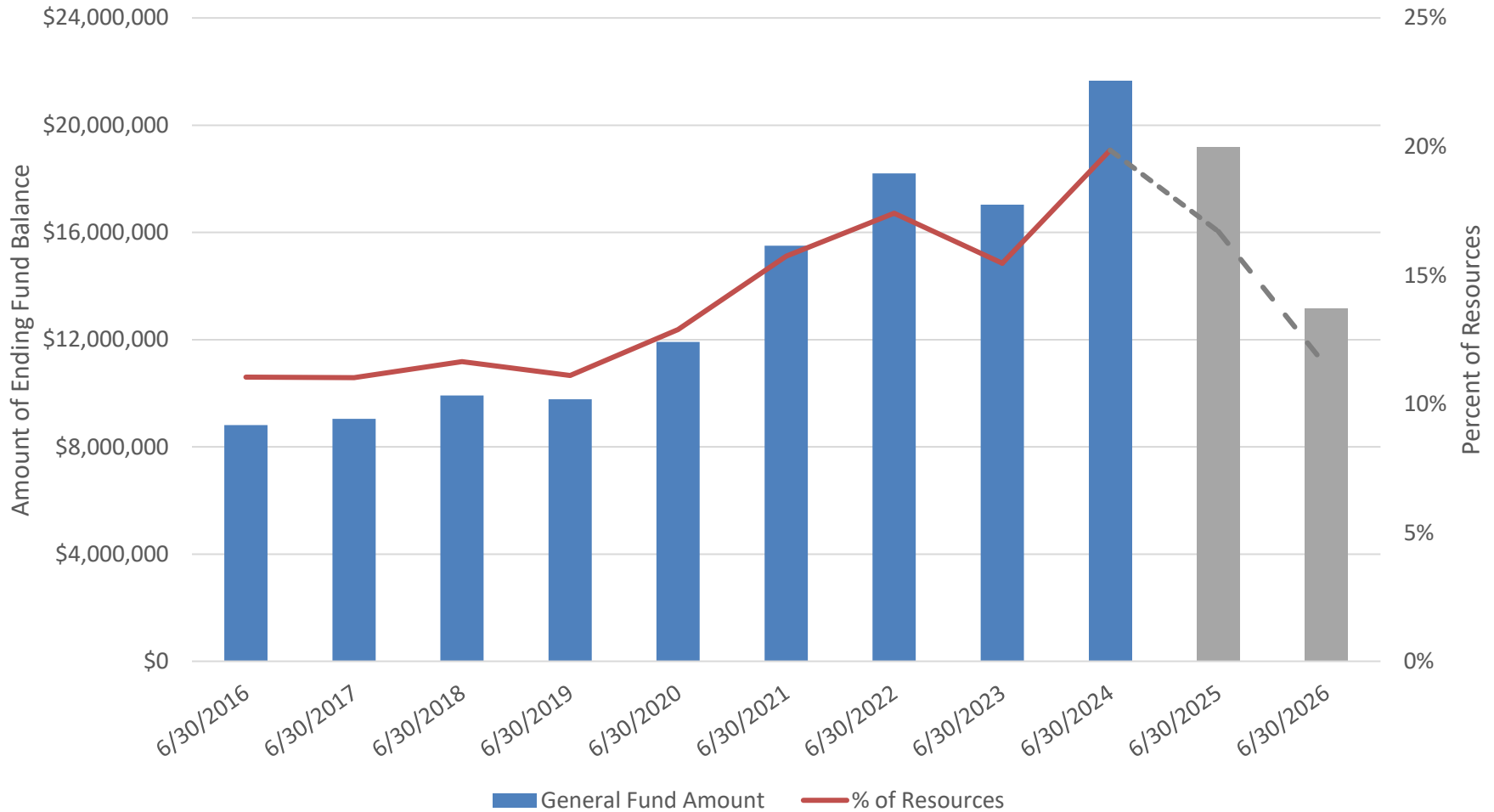
Chemeketa's Tuition & Universal Fee (Per Credit)



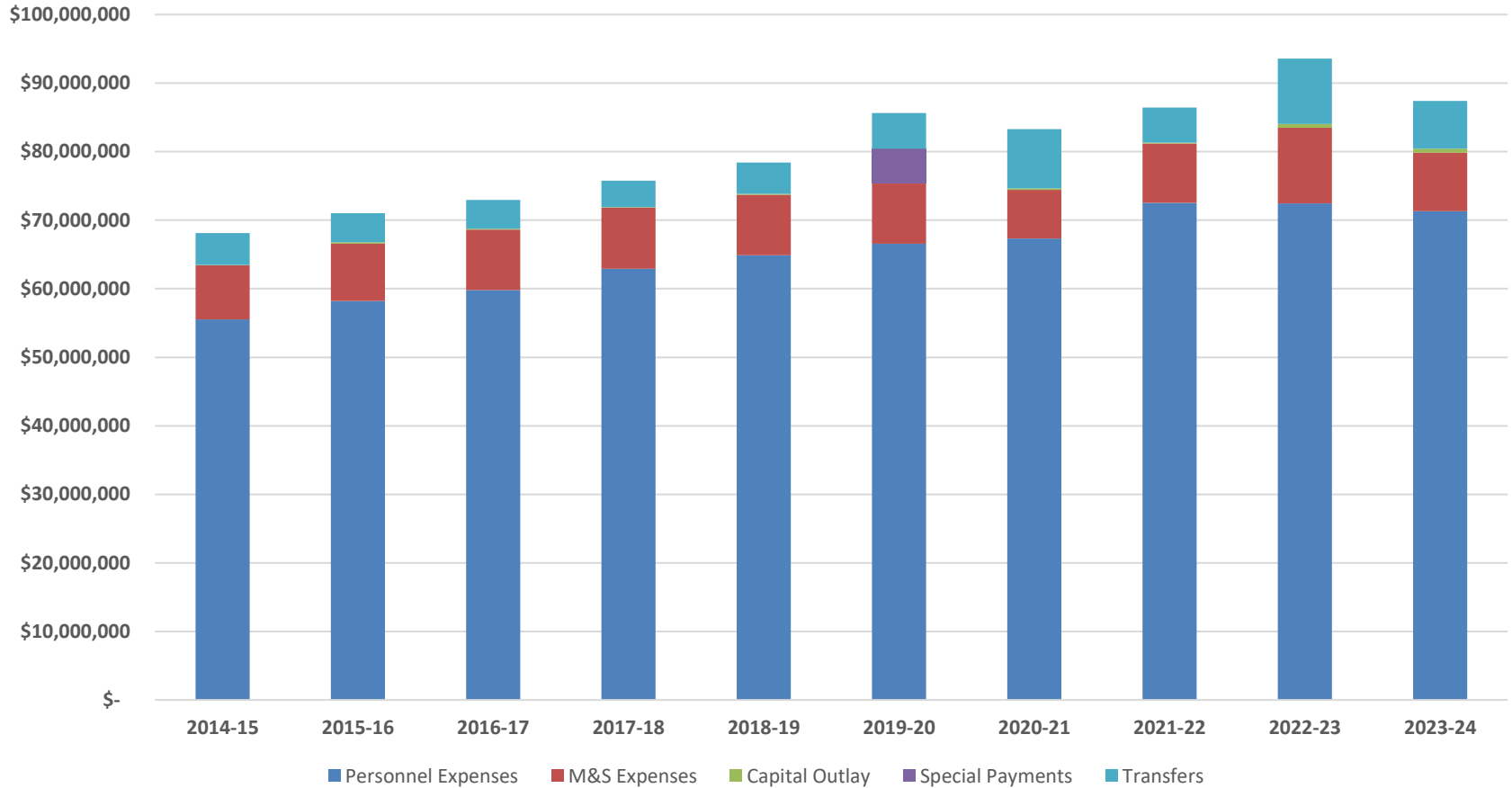
Annual Cost of Attendance FY 2024-25 Comparator Colleges



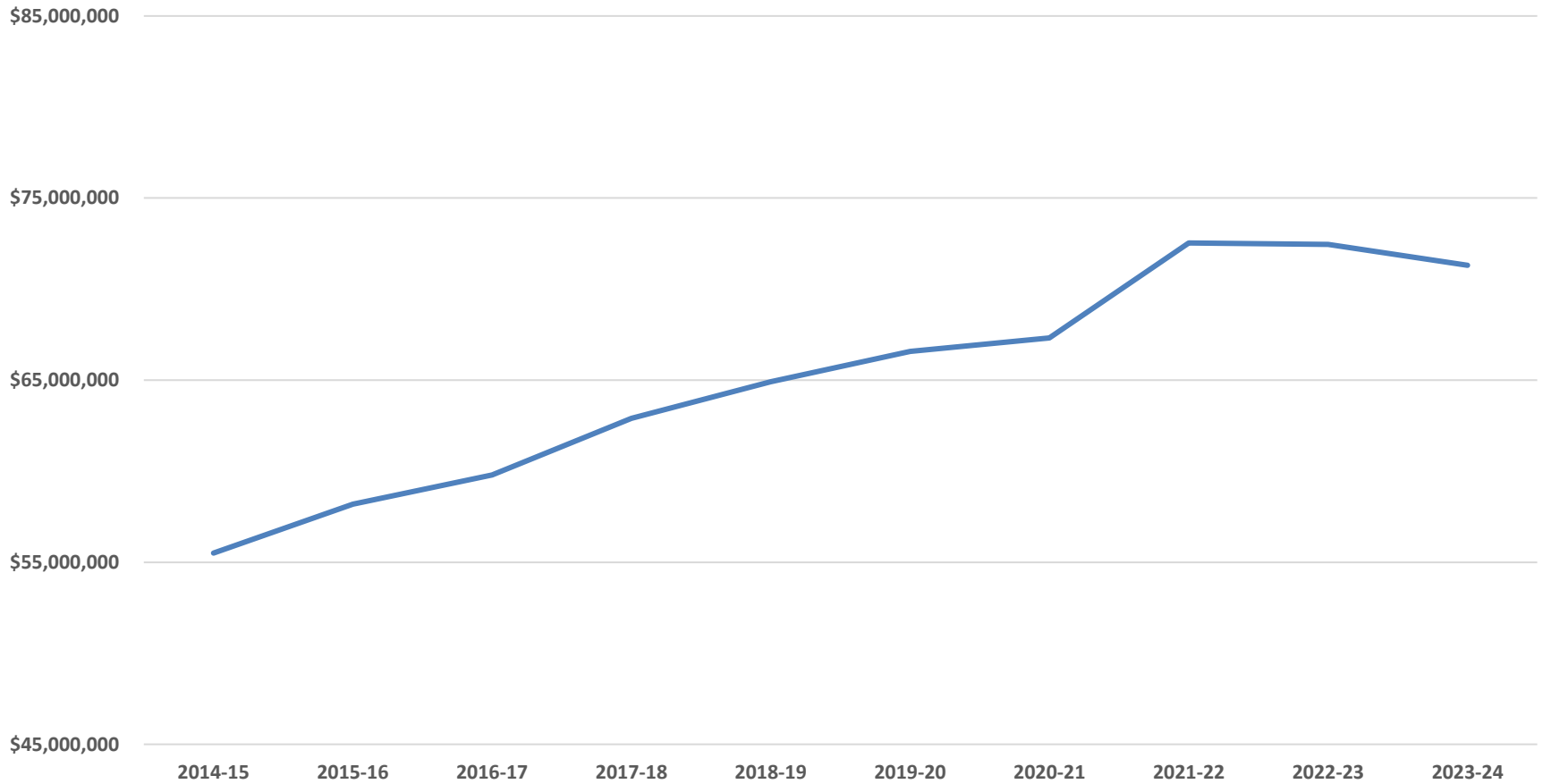
General Fund Ending Fund Balance / Contingency



General Fund Expenses - Historical



General Fund - Personnel Expenses (Historical)



The Road Ahead

- 2025-26 Budget – Approach
 - Unknown State Funding
 - Unknown Personnel Costs
 - Critical College Needs to be Addressed
 - Preservation of Existing Positions

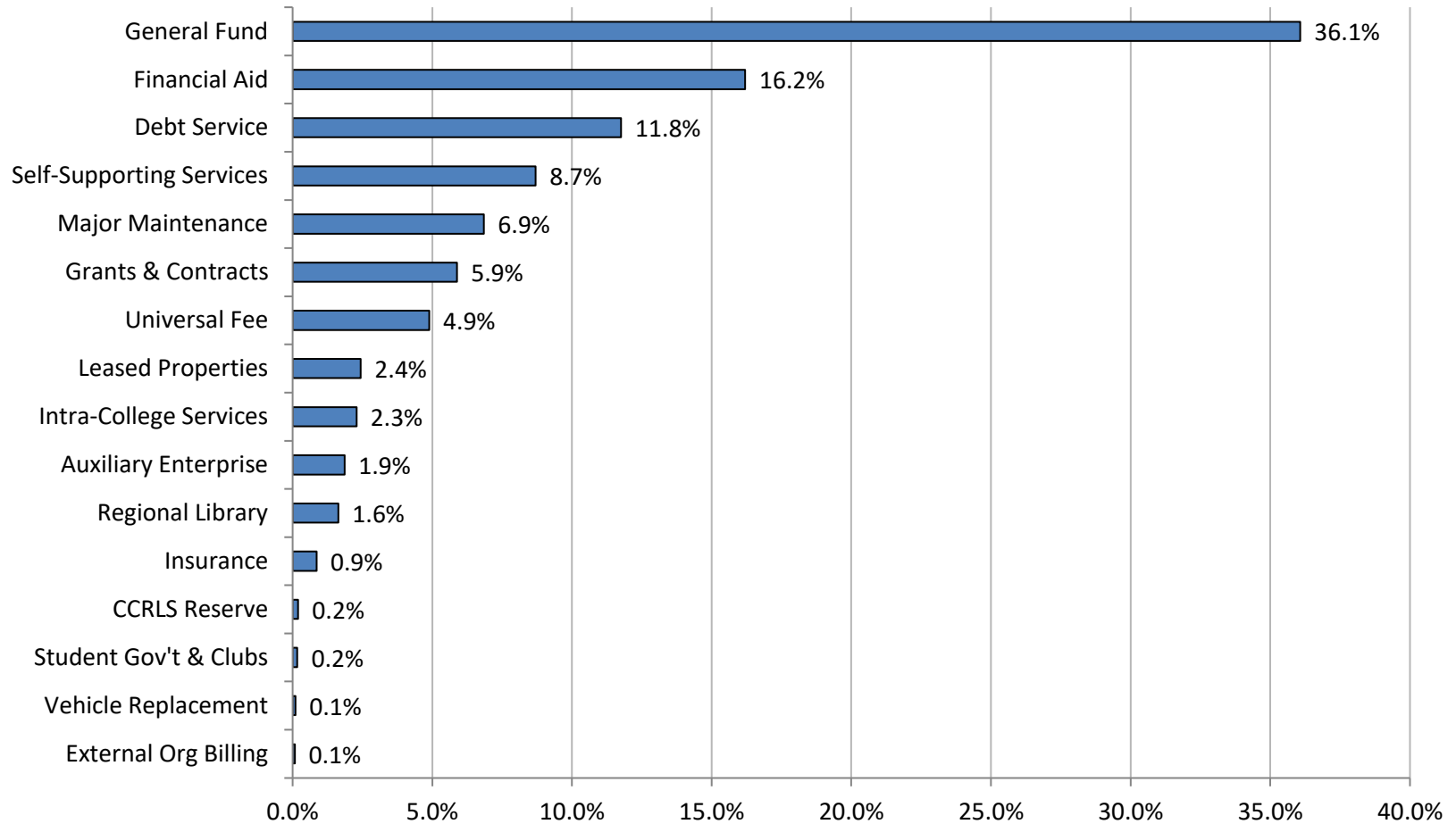
- 2026-27 Budget Outlook
 - Known State Funding
 - Potential Budget Stabilization

Fiscal Year 2025-26 Proposed Budget

Aaron Hunter

Vice President/Chief Financial Officer

Total Budget All Funds \$314,939,475



** Total in chart above does not include amounts transferred between funds

Budget Assumptions & Decisions

Resources

- State funding: \$825 million for 2025-27 biennium
(Matches GRB increase of 6.9% over 2023-2025)
- Tuition and Fees
 - Enrollment increase of 3% over 2024-25
 - Increased tuition rate by \$4
- Current local taxes (property taxes)
 - Projected 3.5% rate of growth
- Interest, Indirect & Miscellaneous
 - Interest revenue increase due to prolonged higher rate environment
 - Indirect and Miscellaneous revenue down due to reduced grant funding
- Beginning Fund Balance
 - Decrease of \$1.1 million to \$19.2 million
 - 16.1% of total resources

General Fund Resource Changes

| | |
|--|---------------|
| RESOURCES: | |
| FY 2024-25 Adopted Budget | \$114,792,477 |
| State revenue | 3,146,775 |
| Tuition and fees | 1,371,084 |
| Current and prior local taxes (property taxes) | 905,060 |
| Interest, Indirect and Miscellaneous | 122,472 |
| Budgeted carryover (Beginning Fund Balance) | (1,132,903) |
| Total Proposed Changes | \$4,412,488 |
| FY 2025-26 Proposed Budget | \$119,204,965 |

General Fund Resources FY 2025-26

| Source | Amount | % of Total |
|---|----------------------|------------|
| State Funding | \$44,487,526 | 37.3% |
| Tuition and fees | 20,326,858 | 17.0% |
| Current and Prior Local Taxes (property taxes) | 30,975,265 | 26.0% |
| Indirect/Interest/Miscellaneous | 4,140,177 | 3.5% |
| Transfers in | 100,000 | 0.1% |
| Beginning Fund Balance | 19,175,139 | 16.1% |
| Total Resources | \$119,204,965 | |

Budget Assumptions & Decisions

Expenditures

- A step increase and an estimated amount for salary schedule adjustments for classified, faculty and exempt positions
- Increase employer-paid health insurance by 3% for classified, faculty and exempt positions
- Targeted inflationary increases to materials and services
- Decrease non-mandatory transfers
- Contingency/ending fund balance
 - Reflects the anticipated return to the policy range of 10-15% of resources

General Fund Expenditure Changes

| EXPENDITURES: | |
|---------------------------------|--------------------|
| FY 2024-25 Adopted Budget | \$114,792,477 |
| Personnel Services | 6,588,342 |
| Materials and Services | 538,836 |
| Capital Outlay | - |
| Transfers | (256,064) |
| Contingency/Ending Fund Balance | (2,458,626) |
| Total | \$4,412,488 |
| FY 2025-26 Proposed Budget | \$119,204,965 |

General Fund Expenditures FY 2025-26

| Expenditures | Amount | % of Total |
|---------------------------------|----------------------|------------|
| Personnel Services | \$89,728,797 | 75.3% |
| Materials and Services | 10,211,749 | 8.6% |
| Capital Outlay | 500,000 | 0.4% |
| Transfers | 5,600,136 | 4.7% |
| Contingency/Ending Fund Balance | 13,164,283 | 11.0% |
| Total Expenditures | \$119,204,965 | |

Budget Adjustment Detail

Definitions

| Acronym | Name |
|---------|---|
| AA | Academic Affairs |
| AOE | Academic & Organizational Effectiveness |
| CSSD | College Support Services Division |
| CCE | Culture & Community Engagement |
| CTE | Career & Technical Education |
| G&A | Governance & Administration |
| GETS | General Education & Transfer Studies |
| PO | President's Office |
| SA | Student Affairs |
| WISE | Workforce Innovation & Strategic Engagement |



General Fund Investments by Strategic Theme

| | Academic Quality | Community & Workforce Engagement | Holistic Student Support | Inclusive & Welcoming Culture | Organizational Excellence | Total |
|-----------------------------|------------------|----------------------------------|--------------------------|-------------------------------|---------------------------|------------------|
| Academic Affairs | \$116,995 | - | \$9,899 | - | \$16,133 | \$143,027 |
| College Support Services | - | - | - | 150,000 | - | 150,000 |
| Governance & Administration | - | - | 20,000 | - | 70,598 | 90,598 |
| President's Office | - | - | - | 4,500 | 3,575 | 8,075 |
| Student Affairs | - | 100,000 | 114,811 | 45,679 | - | 260,490 |
| Total | \$116,995 | \$100,000 | \$144,710 | \$200,179 | \$90,306 | \$652,190 |

College Support Services Materials and Services Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|---------------------------|-----|--|----------|-----------|
| CSSD | Institutional Advancement | N/A | One time funding for accessibility audit and refresh of the College's public website | M&S | \$150,000 |
| CSSD | College Infrastructure | N/A | Increase liability insurance premiums 13% | M&S | 138,106 |
| CSSD | College Infrastructure | N/A | Increase utilities by 5% to cover rising costs | M&S | 135,766 |
| | Subtotal M&S | | | | \$423,872 |

College Support Services Non-Mandatory Transfer Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|------------------------|-----|---|----------|-----------|
| CSSD | College Infrastructure | N/A | Increase transfer to Financial Aid Fund | NMT | \$93,936 |
| | Subtotal Transfers | | | | \$93,936 |
| | Combined Total | | | | \$517,808 |

President's Office and Governance Materials and Services Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|---|-----|--|----------|----------|
| G&A | VP-G&A | N/A | Establish funding for required Language Access Plan | M&S | \$20,000 |
| G&A | Emergency & Risk Management | N/A | Provide funding for cybersecurity initiatives | M&S | 29,000 |
| PO | Culture & Community Engagement | N/A | Provide matching funds for education and campus awareness grant program (4-year grant) | M&S | 4,500 |
| PO | Academic & Organizational Effectiveness | N/A | Funding for licensing of various academic software | M&S | 3,575 |
| | Subtotal M&S | | | | \$57,075 |

President's Office and Governance Personnel Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|--|------|---|----------|----------|
| G&A | VP-G&A | 0.20 | Restore 0.2 FTE Exempt General Counsel position | Exempt | \$41,598 |
| | Subtotal Personnel | 0.20 | | | \$41,598 |
| | Combined Total President's Office and Governance | | | | \$98,673 |

Academic and Student Affairs Personnel Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|---|------|--|------------|-----------|
| SA | Academic Advising | 1.00 | Move funding for Classified Student Service Specialist position from Grants & Contracts Fund | Classified | \$114,811 |
| AA | Education & Early Childhood Education | 0.65 | Move funding for Exempt Director-Education position from Grants & Contracts Fund | Exempt | 104,862 |
| AA | Academic Development & Career Transitions | 0.10 | Move funding for Exempt Director-Polk/Coordinator HEP position from Grants & Contracts Fund | Exempt | 16,133 |
| AA | Academic Development & Career Transitions | 0.10 | Move funding for Classified Student Service Specialist position from Grants & Contracts Fund | Classified | 9,899 |

Academic and Student Affairs Personnel Changes (Continued)

| Area | Department | FTE | Purpose | Category | Amount |
|------|---|------|---|------------|-----------|
| AA | Academic Development & Career Transitions | 0.10 | Move funding for Faculty Instructor-HEP Program position from Grants & Contracts Fund | Faculty | 12,113 |
| SA | College Access & Student Life | 0.20 | Move funding for Classified Student Services Analyst positions from Grants & Contracts Fund | Classified | 25,921 |
| SA | College Access and Student Life | 0.20 | Funding for two new partial Classified B3 positions to support CAMP grant | Classified | 19,758 |
| | Subtotal Personnel | 2.35 | | | \$303,497 |

Academic and Student Affairs Materials and Services Changes

| Area | Department | FTE | Purpose | Category | Amount |
|------|---|------|----------------------------------|----------|-----------|
| AA | Academic Development & Career Transitions | N/A | Funding to supplement HEP grant | M&S | \$50,000 |
| SA | College Access & Student Life | N/A | Funding to supplement CAMP grant | M&S | 50,000 |
| | Subtotal M&S | | | | \$100,000 |
| | Combined Total Academic & Student Affairs | 2.35 | | | \$403,497 |

Budget Realignment

| Area | Department | FTE | Purpose | Category | Amount |
|------|------------------------|------|---|------------|-----------|
| CSSD | Auxiliary Services | 0.50 | Move 0.50 FTE Department Technician from Intra-College Services Fund | Classified | \$43,422 |
| G&A | Public Safety | 3.75 | Move 3.75 FTE Classified Public Safety positions from Intra-College Services Fund | Classified | 381,013 |
| G&A | Information Technology | 1.50 | Move 1.5 FTE Classified Technology Analyst positions from Intra-College Services Fund | Classified | 215,124 |
| | Subtotal Personnel | 5.75 | | | \$639,559 |

Budget Realignment (Continued)

| Area | Department | FTE | Purpose | Amount |
|---------|-----------------------------|-----|---|-------------|
| CSSD | College Infrastructure | N/A | Reduce transfers to Intra-College Services Fund | (\$275,000) |
| Various | | N/A | Eliminate one-time funding from FY 25 for multiple one-time costs | (190,000) |
| | Intra-College Services Fund | N/A | Transfer remaining fund balance from Campus Built Computers to General Fund | (75,000) |
| | Intra-College Services Fund | N/A | Redirect annual parking fee revenue to General Fund | (100,000) |
| | Total | | | (\$640,000) |
| | | | Approximate Net Impact to General Fund | (\$441) |

Detail of Proposed FTE Changes

| | Investments | Reductions | Eliminate Vacant | Move from Other Funds | Total Proposed Changes |
|--------------|-------------|-------------|------------------|-----------------------|------------------------|
| Classified | 0.20 | 0.00 | 0.00 | 7.05 | 7.25 |
| Exempt | 0.20 | 0.00 | 0.00 | 0.75 | 0.95 |
| Faculty | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 |
| Total | 0.40 | 0.00 | 0.00 | 7.90 | 8.30 |

General Fund FTE Changes

| | Classified | Exempt | Faculty | Total |
|---|------------|--------|---------|--------|
| FY 2024-25 Adopted | 221.93 | 89.00 | 181.80 | 492.73 |
| Changes During FY 2024-25 | 0.12 | 0.84 | (0.09) | 0.87 |
| FY 2024-25 Adjusted | 222.05 | 89.84 | 181.71 | 493.60 |
| FY 2025-26 Investments | 0.20 | 0.20 | 0.00 | 0.40 |
| FY 2025-26 Reductions | 0.00 | 0.00 | 0.00 | 0.00 |
| FY 2025-26 Funding Changes | 7.05 | 0.75 | 0.10 | 7.90 |
| FY 2025-26 Proposed Adjustments | 7.25 | 0.95 | 0.10 | 8.30 |
| FY 2025-26 Proposed Budget | 229.30 | 90.79 | 181.81 | 501.90 |
| Percent Change from FY 2024-25 Adjusted | 3.27% | 1.01% | 0.00% | 1.68% |

Budget Committee Questions on General Fund Presentation?

Public Comment

Comments can be made:

- Electronically via email to Budget@Chemeketa.edu
 - Sign-up for virtual public comment
 - Submit prior to 5 pm on April 15, 2025

- In-person to the Budget Committee on April 16, 2025
 - Sign-up sheet in advance of meeting
 - Limited to 3 minutes per individual

- In-person to the Board of Education on May 21, 2025

Other Funds Presentation

Next Budget Committee Meeting

April 16th, 4:00 pm