

## Questions about reductions

### **Q. What would change for First Year Faculty Experience (FYFE)? Is FYFE being eliminated?**

*Answer.* The FY 2026-27 Proposed Budget does not eliminate First Year Faculty Experience. FYFE for 2026-27 has four faculty members planned and at this participation level supporting FYFE does not require the amount of support as it has in prior years. Over the course of the next year there will be a collaborative process for re-imagining FYFE, and part of the re-imagining will include a reduced expense footprint for that specific program. The Center for Teaching and Learning will also be asked to review the department's overall budget. Over the past five years, all allocated department funds have not typically been used.

## Cougar Pause in the Process

### **Q. How specifically was the Cougar Pause used in the budget process? It seems cuts still happened, and how do we know the intentionality of our equity toolkit was used?**

*Answer.* The Cougar Pause was utilized throughout the budget process. The tool itself offers many elements for the user to consider. Additional information from the Cougar LEAP office specific to the [Cougar Pause tool is located here](#) on their website. There were different elements of the Pause applied at each stage of the proposal. For example, for the initial proposals, there were a subset of Cougar Pause questions asked of the proposal writer. Additional or different questions may have been used at different times in the process as no one Cougar Pause process or reduction or revenue consideration is the same.

The budget reduction proposer's write-ups enabled the Executive Team to evaluate trade-offs and determine if a proposal advanced to the next phase of the Budget Advisory Subgroup Scenarios budget process. The Cougar Pause was used to construct the weighted impact matrix to help ensure it aligned with the college's values. The Cougar Pause influenced the process through which the group who used the tool were selected (who are the most informed people, do we have a diverse representation of college areas, etc.) Additionally, the evaluation process was informed by a subset of questions from the Cougar Pause (e.g. what biases and assumptions are we bringing to the work.) The Cougar Pause was used to establish a protocol for requesting additional information (support diverse perspectives, consider channels through which requests were made), and finally the Cougar Pause was used before the results were released (group met to speak about experiences, biases uncovered throughout the process, check one another on assumptions).

During the Budget Advisory Subgroup's work, the facilitators also posed specific equity-centered questions and used a feedback form for Budget Advisory Subgroup members to bring their perspective on how a reduction or a change in revenue could have additional impacts to consider

and assess trade-offs. The Executive Team discussed options for potential position-level reductions and provided their feedback to the President and the conversations used the Cougar Pause questions as part of the facilitation of impact and trade-offs to consider.

As a reminder, Cougar Pause questions and answers do not eliminate the emotional discomfort of difficult decisions. They do not necessarily have right or wrong answers. They are meant to direct the decision maker to pause and be reflective before moving forward. There is no area of the college that will not be impacted by the decisions of the proposed budget changes. Utilizing an equity strategic framework enables the user to broaden their perspectives, leading to greater awareness about where they have choice and ability to confront disparate results.

## Reserves and Financial Planning Practices

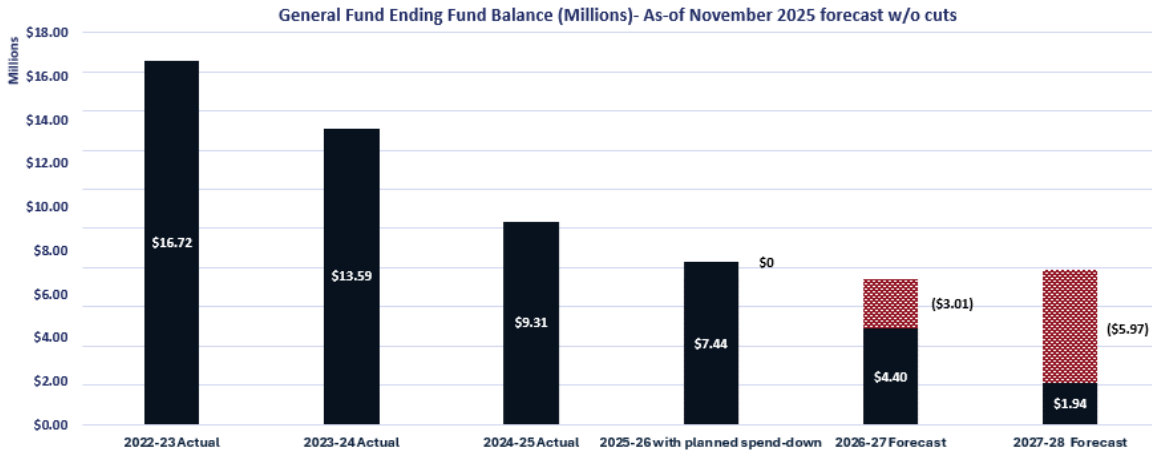
### **Q. How are reserves or contingency accounts affected by this Proposed Budget?**

*Answer.* The FY 2026-27 Proposed Budget adheres to the Board’s principles of fiscal health and planning for the college. Continuing to use reserves to cover general operations adds significant long-term financial risk to the college.

Reserves and Contingency accounts are not interchangeable. Contingency funds in government accounting are immediate, budgeted line items meant for urgent, unexpected, short-term expenses in the current year. Conversely, reserve funds are accumulated savings held over multiple years for long-term emergencies, economic downturns, or specific future capital projects. Using either reserves or contingency funds for any purpose represents the use of one-time funds. They do not auto-generate to refill. Additional information and policy recommendations on best practices in public finance are available from the Government Finance Officers Association (GFOA) on their [website here](#).

### **Q. What is the recent history of using one-time sources to support operations at CCC?**

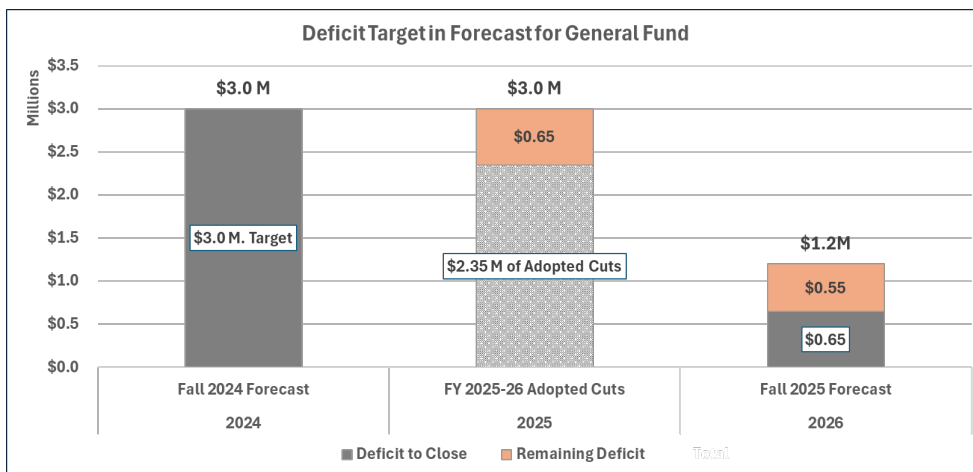
*Answer.* The chart below has been shared with the Board at the last two annual forecast presentations and demonstrates the health of the General Fund (Links for prior forecast presentations for [Fall 2025](#) & [Fall 2024](#)). The financial data in the chart originates from the college’s annual audit, completed by our outside auditing firm. The General Fund has a negative change in fund balance position each year over the last four years. Without reducing expenses to meet revenues, the fund would be below the Board policy requirement of 10% reserve (where the red pattern starts). A reduction of less than 10% of reserves will result in the college assuming significant fiscal risk.



- FY 2022-23 to FY 2025-26 draw-down represents the planned spending of Federal One-time dollars during post-pandemic recovery.

## What is the recent history of the structural deficit and how does the compare to prior forecast changes?

The college forecast is updated every fall and checked again in the spring in advance of upcoming budget years. The amount of the deficit from November 2024 was forecast at \$3.0M and the adopted budget for FY 2025-26 included \$2.35 M of reductions, which left an amount of \$650,000 to roll forward into the next forecast update. The fall 2025 forecast included new information, primarily where there was increased spending outside of the forecast and a reduction in enrollment. Both factors pointed towards an increase of approximately \$550,000 and when combined with the initial \$650,000 the total structural deficit becomes \$1.2M. This information was shared with the Board of Education and Finance Council in Fall of 2025 and is [online in the CCC Board Book](#).



## Shared Governance in the Budget Process

### How is our shared governance structure used in the budget process?

*Answer:* There are many employees involved in the CCC budget process. Each has specific roles and responsibilities. Our new shared governance structure began last year with the selection of BAS members. All members of Finance Council are members of BAS, and then one member was independently chosen from each shared governance council. The BAS membership also included an open application process with a random selection structure. For 2026-27, the following are highlights of the shared governance structure throughout the budget development process:

**Fall 2025:** Finance Council was briefed on potential budget reductions from the State at their October retreat and was presented with the Fall Forecast. Going into Winter Term, the Council was also asked policy questions on approach, dollar amounts, and trade-offs in the budget process. Their responses were presented to the Executive Team prior to submission of budget reduction proposals.

**Winter 2025-26:** Leadership in divisions worked on reductions. By the end of January, there were 42 reductions and revenue proposals for consideration. A subset of leadership (not on the Executive Team) reviewed each proposal for impact on a set of shared criteria. Information on the process was presented to the Board of Education at the March 2026 meeting and can be accessed in the [March 18, 2026 Board Book](#).

**Budget Advisory Subgroup (BAS) work** – The BAS work began in February 2026 and continued through the end of April. The BAS was a cross-departmental subgroup of the Finance Council structured as an advisory workgroup; the BAS was not tasked with making financial decisions on behalf of the College. During this time, BAS members were presented with three initial scenarios. These scenarios were shared with our community at the all-staff meeting in January. The scenarios were: revenue reliant, mixed, and expense reliant and were set at a dollar amount of \$2.6M each. BAS had access to the budget reduction write-ups as submitted. The scenarios were reviewed at BAS meetings via a facilitated discussion and summary themes, feedback, and concerns were verbally presented to the President and Vice Presidents at the conclusion of each meeting. Written findings, concerns, and comments were shared with the Executive Team.

BAS was presented with one final scenario to include position-level write-ups and details. Determining what positions may be eliminated requires additional time and consideration from leadership. Only positions with the real potential for reduction moved forward for BAS review and feedback. The BAS budget proposal process was very robust. BAS members revised packets of budget options ranging from 40-60 pages in length, completed pre-work before meetings, and participated in breakout and facilitated conversations.