

29d Modified Zero base budget/Discretionary reductions with targets by area at start of 24-25 FY,2/24 actuals+ encumbrances

Items that might be difficult

- C. 1 Retirement incentive for 2024-2025 – Does not exist for PERS. Does exist for STRS but College can research.
 - a - STRS 2 year service credit option for qualifying STRS members - **NO CURRENT DEFINITION PLACEHOLDER LINE**
 - b - SERP for qualifying PERS & other members - **NO CURRENT DEFINITION PLACEHOLDER LINE**
- 2 Department Chairs - **what does this mean?**
- 3 ~~Reorganized Divisions – duplicative thought see C6~~
- 4 ~~Review organizational structure for potential consolidation and gains in efficiency, see C-6~~
- 5 Individual employee choices to reduce their hours to save money
- 6 Program Review/Reduction – Program Discontinuance for low enrolled or non-viable programs
- aaa 25 Review extra curricular programs (like athletics, debate, forensics, journalism, etc)

Items that are probably difficult WORST CASE SCENARIO

- D. 1 Furlough days if allowable under CBA per day
 - a - ECCE
 - b - Management/Supervision
 - c - AFT all (\$0 due to can't reduce instructional class days)
 - d - Confidential
 - e - POA
- 2 Temporary salary reductions (1% across campus based on 23-24 baseline)
 - a - ECCE
 - b - Management/Supervision
 - c - AFT all
 - d - TNC
 - e - POA should be in here to - yes? No?
- 3 Reductions in force
- 4 Delay 2% salary increase until FY 26/27
 - a - ECCE
 - b - moved to Section A
 - c - POA should be in here to - yes? No?
- 5 Reduce class schedule and services
- 6 Single enrollment only for benefits non-enrollment \$420/employee (based on 265 of current participants)

Potential Revenue Generating or Budget Reduction Strategies beginning Spring 2024:

- E. 1 Non-Resident Tuition change (financial projection based on 2023-2024 enrollment, March 2024 Board approved)
- 2 Other Student Fee changes (parking fees, etc.) (Board agenda items May /June 2024) **Technically less Fund 11 encroachment**
- 3 Target continued enrollment growth for FTES and SCFF funding (+8% over 24-25 and 25-26) - Revenue
- 4 ~~Discuss non-resident tuition, parking fees (\$20/ per?), and similar costs to be in line with regional CC's – Revenue-~~ 4/24 Board?
- 5 Programs to grow in order to spur workforce, transfer etc.
- 6 Increase facilities rentals - **net** after payment of employee expenses, campus resource limitation
- 7 California PT medical reimbursement estimate (\$600k full year but expense vs. revenue, unspent goes to total underrun)
- 8 Change to the Projected COLA assumptions (Original 4% reduced to .76% now at 1.07% est. \$1.25M)
- 9 Unknown situation of whether an actual deficit factor is applied to the General Apportionment \$ in July 2024

	goal	\$2,000,000	\$2,000,000	\$2,000,000
Subtotal	\$3,706,581	\$3,500,000	\$735,627	\$735,627
	\$0			
	N/A, unknown			
	\$0			
	\$0			
	\$0			
	\$0			
Subtotal	\$0	\$0	\$0	\$0
	\$0			
	\$130,000			
	\$52,600			
	\$0			
	\$7,000			
	\$3,775			
	\$1,468,252			
	\$427,414			
	\$168,022			
	\$818,683			
	\$54,133			
	\$0			
	\$0			
	\$0			
	\$854,828			
	moved Section A			
	\$0			
	\$0			
	\$111,300			
Subtotal	\$4,096,007	\$0	\$0	\$0
	est \$360,000			
	\$400,000		\$360,000	\$400,000
	\$0		\$400,000	
	4/24 Board?			
	\$0			
	\$50,000			
	\$162,252			
	\$0		\$470,393	\$470,393
			TBD	TBD
Subtotal	\$972,252	\$0	\$1,230,393	\$1,230,393
Net Total	\$16,660,741	\$9,995,147	\$10,023,411	\$9,423,346
		23-24	\$0	\$0
		24-25	\$9,995,147	\$0
		25-26	\$10,023,411	\$9,423,346
			\$0	\$0
Net Total IF all implemented			\$20,018,558	\$9,423,346
		"Goal"	\$20,000,000	\$20,000,000

"Shortfall if RED" \$18,558 (\$10,576,654)

Point in time April 23, 2024 What is REAL?
The numbers in GREEN

\$9,606,828

This \$20M
different from 25-
26
\$8,140,311

\$20M different
from 24-25,
separate \$20M
\$7,515,246