Town Hall 3 Year Fund 11 Financial Projections as of January 2024 2024-25 Projected Budget Fund 11

2023-24 Current Budget Fund 11		2024-25 Projected Budget Fund 11	ĺ	2025-26 Projected Budget Fund 11		
Estimated Beginning Fund Balance	\$ 58,702,909	Estimated Beginning Fund Balance	\$ 38,394,087	Estimated Beginning Fund Balance	\$ 17,966,219	Ending Balance from prior year to beginning balance
Revenue Federal Revenue	18,000	Revenue Federal Revenue	18.000	Revenue Federal Revenue	18,000 -	
General Apportionment Rev (Sept 2023) 1	151,739,734	General Apportionment Rev (Sept 2023) ¹	155,679,265	General Apportionment Rev (Sept 2023) 1	155,679,265	Original forecasted revenues, General apportionment
Other State Revenue	12.688.195	Other State Revenue	12.688.195	Other State Revenue	12.688.195	becomes sustaining with no COLA due to no growth
Other Local Revenue	7,740,200	Other Local Revenue	7,740,200	Other Local Revenue	7,740,200	Other State revenues likely to decrease with economy
Contributions in from other ECC Funds		Contributions in from other ECC Funds		Contributions in from other ECC Funds		, , , , , , , , , , , , , , , , , , , ,
Total Revenues	172,186,129	Total Revenues	176,125,660	Total Revenues	176,125,660	Total Revenues
Expenditures ³		Expenditures ³		Expenditures ³		
Certificated Salaries	61,805,202	Certificated Salaries	62,886,793	Certificated Salaries	63,987,312	
Classified Salaries Employee Benefits	35,866,395 40,461,093	Classified Salaries Employee Benefits	36,339,831 41,088,240	Classified Salaries	37,502,706 41,807,284	
Employee Benefits Books & Supplies Pool	3.342.435	Employee Benefits Books & Supplies Pool	3 342 435	Employee Benefits Books & Supplies Pool	3.342.435	Steps and columns per signed contracts included. Employee benefits likely to increase above estimated (medical)
Other Operating Expenses & Services	13,849,672	Other Operating Expenses & Services	13,849,672	Other Operating Expenses & Services	13,849,672	Operating & Services likely to increase not stay the same
Capital Outlay	462,843	Capital Outlay	462,843	Capital Outlay	462,843	, , , , , , , , , , , , , , , , , , , ,
Other Outgo	4,759,243	Other Outgo	4,759,243	Other Outgo	4,759,243	
Negotiation Settlement Costs (ECCE & Unrepresented)		Negotiation Settlement Costs (ECCE & Unrepresented)		Negotiation Settlement Costs (ECCE & Unrepresented)		
ECCE (Settled) - Cumulative Unrepresented (Settled) - Cumulative	6,224,285	ECCE (Settled) - Cumulative	7,207,065	ECCE (Settled) - Cumulative	7,207,065	
	4,021,042	Unrepresented (Settled) - Cumulative	4,412,930	Unrepresented (Settled) - Cumulative	4,412,930	
AFT (Last District Offer) - Cumulative ⁴	21,329,053	AFT (Last District Offer) - Cumulative ⁴	16,967,525	AFT (Last District Offer) - Cumulative ⁴	16,967,525	
Operating Necessity Contingencies		Operating Necessity Contingencies		Operating Necessity Contingencies		
Transfer out of Fund 11 to OPEB to fund present liabilities		Transfer out of Fund 11 to OPEB to fund present liabilities	_	Transfer out of Fund 11 to OPEB to fund present liabilities		\neg
Transfer to STRS or PERS Liability Fund to mitigate/eliminate future expense		Transfer to STRS or PERS Liability Fund to mitigate/eliminate future expense	_	Transfer to STRS or PERS Liability Fund to mitigate/eliminate future expense	-	Historical Fund 11 transfers out to other funds
Transfer out of Fund 11 for Captial Outlay Needs		Transfer out of Fund 11 for Captial Outlay Needs	_	Transfer out of Fund 11 for Captial Outlay Needs		for normal operating activities at the total
Transfer out of Fund 11 for Workers Compensation liabilities/claims/expense	_	Transfer out of Fund 11 for Workers Compensation liabilities/claims/expense	_	Transfer out of Fund 11 for Workers Compensation ljabilities/claims/expense		college level. Funds not available and creates
Transfer out of Fund 11 for District Insurance - Proerty & Liabilities expense	_	Transfer out of Fund 11 for District Insurance - Proerty & Liabilities expense	326,027	Transfer out of Fund 11 for District Insurance - Proerty & Liabilities expense	326,027	future financial issues in those funds
Total Expenditures	192,121,263	Total Expenditures	191,642,605	Total Expenditures	194,625,043	Total expenditures
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Projected Change to Fund Balance	(19,935,134)	Projected Change to Fund Balance	(15,516,945)	Projected Change to Fund Balance	(18,499,383)	➤ Yearly Deficit spending - not sustainable
Projected Ending Fund Balance Ending Fund Balance % =	38,767,775 => 20.2%	Projected Ending Fund Balance Ending Fund Balance % =	22,877,142 > 11.9%	Projected Ending Fund Balance Ending Fund Balance % =	(533,163) > -0.3%	
State Required Reserve @ 3% =		State Required Reserve @ 3% =		State Required Reserve @ 3% =		
Board Required Reserve @ 6% =		Board Required Reserve @ 6% =		Board Required Reserve @ 6% =		
Emergency Conditions Required Reserve @ 17% =		Emergency Conditions Required Reserve @ 17% =		Emergency Conditions Required Reserve @ 17% =		
Update of Information since Budget Adoption in September XX,2024:						El Camino changes in process or under consideration
		Changes to Revenues		Changes to Revenues		El Camino changes in process or under consideration
Changes to Revenues	(3,478,764)	Changes to Revenues 1) Deficit amount (continued from 2023-241 1	(3,478,764)	Changes to Revenues 1) Deficit amount (continued from 2023-24)	(3,478,764)	El Camino changes in process or under consideration
	(3,478,764)	1) Deficit amount (continued from 2023-24) 1	(3,478,764) (5,018,568)	1) Deficit amount (continued from 2023-24)	(3,478,764) (5,018,568)	El Comino changes in process or under consideration Revenue changes with available information
Changes to Revenues	(3,478,764)					
Changes to Revenues 1) Deficit factor @ 2.2926% 1	(3,478,764)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment		1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2025-26 General Apportionment		
Changes to Revenues 1) Deficit factor @ 2.2926% Changes to Expenditures	_	Deficit amount (continued from 2023-24) ¹ Reduction of COLA from 3.94% to 0.76% ¹² Special factor on the 2024-25 General Apportionment Changes to Expenditures	(5,018,568)	Deficit amount (continued from 2023-24) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 Special factor on the 2025-26 General Apportionment Changes to Expenditures	(5,018,568)	
Changes to Revenues 1) Deficit factor @ 2.2926% Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)	2,081,557	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)		1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.34% to 0.76% ^{1,2} 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)		Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% ¹ Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23	2,081,557 2,701,777	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the ² 024-25 General Apportionment Changes to Expenditure 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/XX/2X	(5,018,568)	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 1.2 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/25 to XX/XX/ZX	(5,018,568)	
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 1	2,081,557 2,701,777 (515,000)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.07% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from /urified positions 7/1/24 to XX/XX/2X 3) Additional fecurring expenses institutional Research Requests ³	(5,018,568)	1) Deficit amount (continued from 203-24) 2) Reduction of 2024-25 COLA from 3.34% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 77/12/5 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3	(5,018,568)	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses Institutional Research Requests 4 4) Anticipated indirect Overhead transfers from Restricted Funds	2,081,557 2,701,777 (515,000) 500,000	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unified positions 7/1/24 to XX/XX/ZX 3) Additional /ecurring expenses Institutional Research Requests ³ 4) Anticipated indirect Overhead transfers from Restricted Funds	2,081,557 - - - - 500,000	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.34% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 71/125 to XX/XX/2X 3) Additional recurring expenses Institutional Research Requests 3 4) Anticipated indirect Overhead transfers from Restricted Funds	2,081,557 - 500,000	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 1 6) Initial 23-24 Budget Leadership / PBC recommended reductions	2,081,557 2,701,777 (515,000) 500,000 348,720	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the ² 024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from vinified positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers ⁵ 6) Initial 24-25 Budget Leadership / PBC recommended reductions	2,081,557 - - 500,000 100,000	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.34% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 77/125 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyire E labor transfers 5 6) Initidal 2-5-E Budget Leadership / PBC recommended reductions	(5,018,568) - - 2,081,557 -	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% ¹ Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests ¹ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers ⁵ 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above)	2,081,557 2,701,777 (\$15,000) 500,000 348,720 (2,761,978)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ¹² 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postforns within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unfield positions 7/1/24 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initial (24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above)	2,081,557 - - - - - - - - - - - - - - - - - -	1) Deficit amount (contin/sed from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyire Elabor transfers 6 5) Measyire Elabor transfers 6 6) Initifal 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above	2,081,557 - 500,000	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds	2,081,557 2,701,777 (515,000) 500,000 348,720	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/xx/xx 3) Additional fecurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers ⁵ 6) Initiat 24-25 Budget Leadership / PBC recommended reductions 7) Chargie to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers or for Prop and Lability Insurance (7662)	2,081,557 - - 500,000 100,000	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 7/1/25 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 3 6) Intigial 25-26 Budget Leadership / PBC recommended reductions 7) Cylange to Cost of AFT after Final Settlement vs Sept Last District Offer above 8),55% estimated incr. to interfund transfers out for Prop and Lability Insurance (Fd62)	2,081,557 - 500,000	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% ¹ Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests ¹ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers ⁵ 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above)	2,081,557 2,701,777 (\$15,000) 500,000 348,720 (2,761,978)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ¹² 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postforns within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unfield positions 7/1/24 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initial (24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above)	2,081,557 - - - - - - - - - - - - - - - - - -	1) Deficit amount (contin/sed from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyire Elabor transfers 6 5) Measyire Elabor transfers 6 6) Initifal 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above	2,081,557 - 500,000	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds	2,081,557 2,701,777 (515,000) 500,000 348,720 - (2,761,978) 750,000	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/xx/xx 3) Additional fecurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers ⁵ 6) Initiat 24-25 Budget Leadership / PBC recommended reductions 7) Chargie to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers or for Prop and Lability Insurance (7662)	2,081,557 	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-26 CDLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measyfre E labor transfers 6) Institution Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement	(5,018,568) 2,081,557 - - 500,000 100,000	Revenue changes with available information Expenditure changes under discussion
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds	2,081,557 2,701,777 (\$15,000) 500,000 348,720 (2,761,978)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of CDLA from 3.94% to 0.07% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from funfiled positions 7/1/24 to XX/XX/X 3) Additional fecurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers ⁵ 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/8 estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency	2,081,557 - - - - - - - - - - - - - - - - - -	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.34% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 71/125 to XX/X/ZX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initigal 25-26 Budget Leadership / PBC recommended reductions 7) Cifange to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) J\$5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement	2,081,557 - 500,000	Revenue changes with available information
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1.2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unified positions 7/1/24 to XX/XX/2X 3) Additional fecurring expenses institutional Research Requests 3 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required	2,081,557 	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-26 CDLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measyfre E labor transfers 6) Institution Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement	(5,018,568) 2,081,557 - - 500,000 100,000	Revenue changes with available information Expenditure changes under discussion
Changes to Expenditures 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 6) Inditial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Finds Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ¹² 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postfons within 9/06/29 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unfield positions 7/1/24 to XX/XX/ZX 3) Additional /ecurring expenses institutional Research Requests ³ 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Messure Elabor transfers 6) In Initial ² 24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding Likely FEMAT	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868)	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyfre Elabor transfers 7 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) £5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law. FCMAT intervention.	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158)	Revenue changes with available information Expenditure changes under discussion Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Revenues 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) (e § 38,394,067	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.07% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/xx/2X 3) Additional fecurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initiat 24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding. Likely FCMAT	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868)	1) Deficit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 7/1/25 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 3 6) Initigial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) (5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve from the properties of the propertie	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158)	Revenue changes with available information Expenditure changes under discussion Net changes in process - must be positive
Changes to Expenditures 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 6) Inditial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Finds Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) (e § 38,394,067	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ¹² 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postfons within 9/06/29 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unfield positions 7/1/24 to XX/XX/ZX 3) Additional /ecurring expenses institutional Research Requests ³ 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Messure Elabor transfers 6) In Initial ² 24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding Likely FEMAT	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868)	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/25 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyfre Elabor transfers 7 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) £5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law. FCMAT intervention.	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158)	Revenue changes with available information Expenditure changes under discussion Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance Ending Fund Balance as %-	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) (2 5 38,394,087	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of CDL from 3.94% to 0.07% ^{1,2} 3) Deficit factor on the ² 024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from funfiled positions 7/1/24 to XX/XX/X 3) Additional fecurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers ⁵ 6) Intital (24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 3)15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % =	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868)	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unflied positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure 1 Eabor transfers 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 35% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per Jaw. FcMAT intervention. Projected Fund balance Ending Fund Balance as % =	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 6 [5 (6,345,938) - 3%	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/123 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund balance as %: State Required Reserve @ 3% s	2,081,557 2,701,777 (515,000) 348,720 (2,761,978) 750,000 (373,688) (373,688) (2,308,822) (2,308,822) (2,574,849) ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 12 3) Oeficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from virified positions 7/1/24 to XX/XX/2X 3) Additional feurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 724-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4s estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with fimergency Funding-Likely FCMAT Projected Fund balance as % - State Required Reserve @ 3% =	(5,018,568) 2,081,557 500,000 100,000 204,852 see above (4,910,923) (20,427,868) (5,018,568) (1,966,219) (20,427,868)	1) Deflicit amount (continued from 2023-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deflicit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 71/125 to XX/X/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initigal 25-26 Budget Leadership / PBC recommended reductions 7) Cyfange to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) £5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law, FCMAT intervention. Projected Fund balance as % -	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,348,356) 3 %	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Revenues 1) Deficit factor @ 2.2926% 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 6) Initial 23-248 Budget teadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance Ending Fund Balance as %-	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (373,688) (20,308,822) (2 \$ 38,394,087 ⇒ \$ 5,774,849 ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of CDL from 3.94% to 0.07% ^{1,2} 3) Deficit factor on the ² 024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from funfiled positions 7/1/24 to XX/XX/X 3) Additional fecurring expenses institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers ⁵ 6) Intital (24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 3)15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % =	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unflied positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure 1 Eabor transfers 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 35% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per Jaw. FcMAT intervention. Projected Fund balance Ending Fund Balance as % =	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 6) Inditial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balan Projected Fund Balan Projected Fund Balan Ending Fund Balance as State Required Reserve @ 3% Board Required Reserve @ 3% Board Required Reserve @ 17% -	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (373,688) (20,308,822) (2 \$ 38,394,087 ⇒ \$ 5,774,849 ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postifions within 9/06/23 Postifion Control as of Dec 31, 2023 (TBD) 2) Savings from/unfiled positions 7/1/24 to XX/XX/ZX 3) Additional /ecurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initiat (24-25 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve (## 10 Propiected Fund Balance as % = State Required Reserve (## 37 Beautiful Reserve (## 3	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Intessified Elabor transfers 6) Intitial 25-26 Budget Leadership / PBC recommended reductions 7) Cfrange to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) £5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law. FCMAT Intervention. Projected Fund balance as % = Board Required Reserve @ 17% = Berregency Conditions Required Reserve @ 17% = Emergency Conditio	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 6%- Emergency Conditions Required Reserve @ 17%- footnotes 2023-24:	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (373,688) (20,308,822) (2 \$ 38,394,087 ⇒ \$ 5,774,849 ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.07% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/xx/xx 3) Additional fecurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5 6) Initiat 24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding. Likely FCMAT Projected Fund balance as %= State Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2024-25;	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 2 6) Initifal 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 5/5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve employee and Projected Fund balance as %= State Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = Footnotes 2025-26;	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 6) Inditial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balan Current Projected Change to Fund Balan Finding Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 3%- Emergency Conditions Required Reserve @ 17%- footnotes 2023-24: 1- Calculated using SCFF Simulator (chancellor's Office website)	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (373,688) (20,308,822) (2 \$ 38,394,087 ⇒ \$ 5,774,849 ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postforns within 9/06/23 Postforn Control as of Dec 31, 2023 (TBD) 2) Savings fromyunfield postforns 7/1/24 to XX/XX/ZX 3) Additional yecurring expenses institutional Research Requests 3 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 9 6) Initiad (24-25 Budget Leadership / PBC recommended reductions 7) charge to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding- Likely FCMAT Projected Fund balance as %= State Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2024-25: 1 - Calculated using SCFF Simulator (Chancellor's Office website)	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 7/1/25 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyfre Elabor transfers 5 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) £5% estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law. FCMAT Intervention. Projected Fund balance as %= State Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2025-26: 1 - Calculated using SCFF Simulator (Chancellor's Office website), no COLA until FTES full recovery	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 5 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balanc Projected Fund balance as %: State Required Reserve @ 3%: Board Required Reserve @ 6%: Emergency Conditions Required Reserve @ 17%: footnotes 2023-24: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (\$150,660,697)	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (373,688) (20,308,822) (2 \$ 38,394,087 ⇒ \$ 5,774,849 ⇒ \$ 5,774,849	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postifions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from/unfiled positions 7/1/24 to XX/XX/2X 3) Additional yecurring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/k estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet Sate required reserve with Emergency Funding. Likely FCMAT Projected Fund balance Ending Fund Balance as % = Board Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 17% = footnotes 2024-25: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (\$150,660,667)	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/28 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied positions 7/1/25 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyfer E labor transfers 6) Institut 32-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve per law. ECMAT Intervention. Projected Fund balanc Ending Fund Balance as % = Board Required Reserve @ 3% = Board Required Reserve @ 17% = Fmotology (Control of Sept 1) - Calculated using SCFF Simulator (Chancellor's Office website), no COLA until FTES full recovery 2-Funded based on 2023-24 Stability Innding (\$150,660,697)	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/123 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balanc Projected Fund balance as %- State Required Reserve @ 3%- Board Required Reserve @ 17%- footnotes 2023-24: 1- Calculated using SCFF simulator (Chancellor's Office website) 2- Funded based on 2023-24 Stability funding (S150,660,657) 3- 2023-24 Annual Planning (IRP) Costs continued into 2024-25 and 2025-26	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/XX/XX 3) Additional fecurring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balanc Ending Fund Balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (5150,660,697) 3 - 2023-24 Annual Pinning (IRP) Costs may continue into 2024-25 and 2025-26	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 2 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 5/5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve en 12 vs. FCMAT intervention. Projected Fund balanc as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2025-26: 1Calculated using SCFF Similator (Chancellor's Office website), no COLA until FTES full recovery 2 Funded based on 2023-24 Stability funding (5150,660,697) 32023-24 Annual Planning (IRP) Costs may continue tino 2024-25 and 2025-26	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 Changes to Expenditures 1) Cancel 37 positions within 9(06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Inditial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance Funding Fund Balance 3× State Required Reserve @ 3× Board Required Reserve @ 5× Emergency Conditions Required Reserve @ 17% - footnotes 2023-24: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (\$150,660,697) 3 - 2023-24 Annual Planning (IBP) Costs continued into 2024-25 and 2025-26 4 - Faculty Cost decrease in 2024-25 relately to 2023-24 as a result of one-time payroll retro payment of the Content of the Conte	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 postifions within 9/06/23 Postifion Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled postifions 7/1/24 to XX/XX/ZX 3) Additional yecurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initiatia (24-25 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding. Likely FEMAT Projected Fund Balance as % = State Required Reserve @ 17% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2024-25: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (\$150,660,697) 3 - 2023-24 Annual Planning (IBP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 4 - Faculty Costs decreases in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (contin/ded from 203-24) 2) Reduction of 2024-25 COLA from 3.94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unified positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measyfer Elabor transfers 6) Intitial 25-26 Budget Leadership / PBC recommended reductions 7) Cfange to Cost of AFT Tafer Final Settlement vs Sept Last District Offer above 8) 25% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve as % = Baard Required Reserve @ 17% = Baard Required Reserve @ 17% = Footnotes 2025-26; 1 - Calculated using CFF Simulator (Chancellor's Office website), no COLA until FTES full recovery 2 - Funded based on 2023-24 Stability funding (\$150,660,697) 3 - 2023-24 Annual Planning (IPP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Cost decrease in 2024-25 feather to 2023-24 a result of nor-time payroll retro payment for 2022-23	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Revenues 1) Deficit factor @ 2.2926% 1 1) Deficit factor @ 2.2926% 1 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 67%- Emergency Conditions Required Reserve @ 17%- footnotes 2023-24: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (\$150,660,667) 3 - 2023-24 Annual Planning (IRP) Costs continued into 2024-25 and 2025-26	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfilled positions 7/1/24 to XX/XX/XX 3) Additional fecurring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) change to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balanc Ending Fund Balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (5150,660,697) 3 - 2023-24 Annual Pinning (IRP) Costs may continue into 2024-25 and 2025-26	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/XX 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 2 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 5/5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve en 12 vs. FCMAT intervention. Projected Fund balanc as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Board Required Reserve @ 6% = Emergency Conditions Required Reserve @ 17% = footnotes 2025-26: 1Calculated using SCFF Similator (Chancellor's Office website), no COLA until FTES full recovery 2 Funded based on 2023-24 Stability funding (5150,660,697) 32023-24 Annual Planning (IRP) Costs may continue tino 2024-25 and 2025-26	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Revenues 1) Deficit factor @ 2.2926% 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 6% s Emergency Conditions Required Reserve @ 17%-1 footnotes 2023-24: 1- Calculated using SCFF Simulator (Chancelor's Office website) 2- Funded based on 2023-24 Stability funding (\$150,660,697) 3-2023-24 Annual Planning (BP) Costs continued into 2024-25 and 2025-26 4- Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment footnotes 2022-23 registrated in recess recorded in the 2023-24 Fiscal Year	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfiled positions 7/1/24 to XX/XX/XX 3) Additional fecuring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Inhafige to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Emergency Conditions Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (SSS)6560.697) 3 - 2023-24 Annual Planning (IRP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-ti	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/X 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 3 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) (5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve epi 12% - State Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Emergency Conditions Required Reserve epi 17% - Emergency Conditions	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Revenues 1) Deficit factor @ 2.2926% 1) Deficit factor @ 2.2926% 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 6) Initital 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 6% s Emergency Conditions Required Reserve @ 17%-1 footnotes 2023-24: 1- Calculated using SCFF Simulator (Chancelor's Office website) 2- Funded based on 2023-24 Stability funding (\$150,660,697) 3-2023-24 Annual Planning (BP) Costs continued into 2024-25 and 2025-26 4- Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment footnotes 2022-23 registrated in recess recorded in the 2023-24 Fiscal Year	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfiled positions 7/1/24 to XX/XX/XX 3) Additional fecuring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Inhafige to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Emergency Conditions Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (SSS)6560.697) 3 - 2023-24 Annual Planning (IRP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-ti	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/X 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 3 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) (5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve epi 12% - State Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Emergency Conditions Required Reserve epi 17% - Emergency Conditions	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 Other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 35%- Soard Required Reserve @ 65%- Emergency Conditions Required Reserve @ 17%-5 footnotes 2023-24: 1- Calculated using SCFF Simulator (Chancellor's Office website) 2- Funded based on 2023-24 Stability funding (S150,660,667) 3-2023-24 Annual Planning (IRP) Costs continued into 2024-25 and 2025-26 4- Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment footnotes 2022-23 regolated in resease recorded in the 2023-24 Fiscal Year	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfiled positions 7/1/24 to XX/XX/XX 3) Additional fecuring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Inhafige to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Emergency Conditions Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (SSS)6560.697) 3 - 2023-24 Annual Planning (IRP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-ti	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/X 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 3 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) (5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve epi 12% - State Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Emergency Conditions Required Reserve epi 17% - Emergency Conditions	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance
Changes to Expenditures 1) Deficit factor @ 2.2926% 1 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/23 to 12/31/23 3) Additional recurring expenses institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 3 6) Initial 23-24 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above) 8) One time Fund 11 transfers to Fund 12 other other funds 9) AFT Part time medical reimbursement Current Projected Change to Fund Balance Projected Fund Balance as %- State Required Reserve @ 3%- Board Required Reserve @ 6%- Emergency Conditions Required Reserve @ 17%- footnotes 2023-24: 1- Cackulated using SCFF Simulator (Chancellor's Office website) 2- Funded based on 2023-24 Stability funding (S155,666,667) 3- 2023-24 Annual Planning (IRP) Costs continued into 2024-25 and 2025-26 4- Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment footnotes 2022-30 and payroll retro payment footnotes 2023-30 and payroll retro payment footnotes 2023-30 and payroll retro payrol	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 750,000 (273,688) (273,688) (20,308,822) (2	1) Deficit amount (continued from 2023-24) 1 2) Reduction of COLA from 3.94% to 0.76% 1-2 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from furfiled positions 7/1/24 to XX/XX/XX 3) Additional fecuring expenses institutional Research Requests 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 1 6) Initial 24-25 Budget Leadership / PBC recommended reductions 7) Inhafige to Cost of AFT (Final Settlement vs Sept Last District Offer from above) 8) 15/4% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve with Emergency Funding, Likely FCMAT Projected Fund balance as % = State Required Reserve @ 3% = Board Required Reserve @ 3% = Emergency Conditions Required Reserve @ 17% = Footnotes 2024-25: 1 - Cakulated using SFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (SSS)6560.697) 3 - 2023-24 Annual Planning (IRP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroli retro payment for 2022-23 negotiated increases recorded in the 2022-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-ti	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) \$\frac{5}{976}\$ \$\frac{5}{986,606}\$ \$\frac{5}{5}\$ \$\frac{5}{1,796,218}\$ \$\frac{5}{5}\$ \$\frac{5}	1) Deficit amount (continuéed from 203-24) 2) Reduction of 2024-25 COLA from 3-94% to 0.76% 12 3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures 1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings fropi unfilled positions 7/1/25 to XX/XX/X 3) Additional recurring expenses institutional Research Requests 2 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Eabor transfers 3 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Chánge to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) (5% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Does not meet State required reserve epi 12% - State Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Share Required Reserve epi 3% - Emergency Conditions Required Reserve epi 17% - Emergency Conditions	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) 5 (0,1346,056) 5 (0,13425) 5 (1,026,449)	Revenue changes with available information Expenditure changes under discussion * Net changes in process - must be positive Total yearly impact on Fund balance