Town Hall 3 Year Fund 11 Financial Projections as of January 2024

2023-24 Current Budget Fund 11

2024-25 Projected Budget Fund 11

2025-26 Projected Budget Fund 11

Estimated Beginning Fund Balance	\$ 58,702,909		\$ 38,394,087	Estimated Beginning Fund Balance	17,966,219
Revenue Federal Revenue	10.000	Revenue Federal Revenue	10.000	Revenue Federal Revenue	18.000
	18,000		18,000		-,
General Apportionment Rev (Sept 2023) ¹ Other State Revenue	151,739,734 12,688,195	General Apportionment Rev (Sept 2023) ¹ Other State Revenue	155,679,265 12,688,195	General Apportionment Rev (Sept 2023) ¹ Other State Revenue	155,679,265 12,688,195
Other Local Revenue	7.740.200	Other State Revenue Other Local Revenue	7.740.200	Other Local Revenue	
Contributions in from other ECC Funds	7,740,200	Contributions in from other ECC Funds	7,740,200	Contributions in from other ECC Funds	7,740,200
Contributions in from other ECC Funds Total Revenues	172,186,129	Contributions in from other ECC Funds Total Revenues	176,125,660	Contributions in from other ECC Funds Total Revenues	176,125,660
Total Revenues	1/2,186,129	l otal kevenues	176,125,660	Total Revenues	176,125,660
Expenditures ³		Expenditures ³		Expenditures ³	
Certificated Salaries	61,805,202	Certificated Salaries	62,886,793	Certificated Salaries	63,987,312
Classified Salaries	35,866,395	Classified Salaries	36,339,831	Classified Salaries	37,502,706
Employee Benefits	40,461,093	Employee Benefits	41,088,240	Employee Benefits	41,807,284
Books & Supplies Pool	3,342,435	Books & Supplies Pool	3,342,435	Books & Supplies Pool	3,342,435
Other Operating Expenses & Services	13,849,672	Other Operating Expenses & Services	13,849,672	Other Operating Expenses & Services	13,849,672
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	6,224,285	ECCE (Settled) - Cumulative	7,207,065	ECCE (Settled) - Cumulative	7,207,065
Unrepresented (Settled) - Cumulative	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 Transfer out of Fund 11 to OPEB to fund present liabilities		Operating Necessity Contingencies Transfer out of Fund 11 to OPER to fund present liabilities		Operating Necessity Contingencies Transfer out of Fund 11 to OPER to fund present liabilities	
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	
Transfer out of Fund 11 for Capital Outlay Needs		Transfer out of Fund 11 for Capital Outlay Needs		Transfer out of Fund 11 for Captial Outlay Needs	
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 liabilities/claims/expense	
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	326,02
Total Expenditures	192,121,263	Total Expenditures	191,642,605	Total Expenditures	194,625,043
Projected Change to Fund Balance	(19,935,134)	Projected Change to Fund Balance	(15,516,945)	Projected Change to Fund Balance	(18,499,383)
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Projected Ending Fund Balance	38,767,775	Projected Ending Fund Balance	22,877,142	Projected Ending Fund Balance	(533,163
Ending Fund Balance %		Ending Fund Balance % =>	11.9%	Ending Fund Balance % =>	-0.3%
State Required Reserve @ 3%		State Required Reserve @ 3% =>		State Required Reserve @ 3% => \$	
Board Required Reserve @ 6% : Emergency Conditions Required Reserve @ 17% :		Board Required Reserve @ 6% => Emergency Conditions Required Reserve @ 17% =>		Board Required Reserve @ 6% => \$ Emergency Conditions Required Reserve @ 17% => \$	11,677,503 33.086.257
Update of Information since Budget Adoption in September XX,2024: Changes to Revenues		Changes to Revenues		Changes to Revenues	
1) Deficit factor @ 2.2926% ¹	(0.430.364)			1) Deficit amount (continued from 2023-24)	
<u> </u>	(3,4/8,/64)	1) Deficit amount (continued from 2023-24) ¹	(3,478,764)	2) Reduction of 2024-25 COLA from 3.94% to 0.76% ^{1,2}	(3,478,764)
	(3,478,764)	1) Deficit amount (continued from 2023-24) ¹ 2) Reduction of COLA from 3.94% to 0.76% ^{1,2}	(3,478,764)		
	(3,478,764)	1) Deficit amount (continued from 2023-24) * 2) Reduction of COLA from 3.94% to 0.76% * 3) Deficit factor on the 2024-25 General Apportionment	(5,018,568)	3) Deficit factor on the 2025-26 General Apportionment	
	(3,4/8,/64)	2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment		3) Deficit factor on the 2025-26 General Apportionment	
Changes to Expenditures	_	2) Reduction of COLA from 3.94% to 0.76% ^{1,2} 3) Deficit factor on the 2024-25 General Apportionment Changes to Expenditures	(5,018,568)	3) Deficit factor on the 2025-26 General Apportionment Changes to Expenditures	(5,018,568)
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)	2,081,557	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)		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)	(5,018,568)
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	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfiled positions 7/1/24 to XX/XX/ZX	(5,018,568)	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	(5,018,568)
Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) Savings from unfilled positions 7/1/23 to 12/31/23 Additional recurring expenses Institutional Research Requests	2,081,557 2,701,777 (515,000)	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 unfilled positions 7/1/24 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests ³	2,081,557	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	(5,018,568) - 2,081,557 -
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	2,081,557 2,701,777 (515,000) 500,000	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 unfilled positions 7/1/24 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds	2,081,557 - - - 500,000	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	2,081,557 - - - 500,000
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 77/1/23 to 12/31/23 3) Additional recurring expenses Institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5	2,081,557 2,701,777 (515,000)	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied 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 5	2,081,557	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 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 5	2,081,557 - - - 500,000
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/23 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) Initiat J 23-24 Budget Leadership / PBC recommended reductions	2,081,557 2,701,777 (515,000) 500,000 348,720	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled 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 E labor transfers 5 6) Initital 24-25 Budget Leadership / PBC recommended reductions	2,081,557 - - - 500,000 100,000	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) Measure E labor transfers ⁵ 6) Initial 25-26 Budget Leadership / PBC recommended reductions	2,081,557 - - - 500,000
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/23 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)	2,081,557 2,701,777 (515,000) 500,000 348,720 - (2,761,978)	2) Reduction of COLA from 3.94% to 0.76% * 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 unfilled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests * 4 Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers * 6 6) Initital 24-25 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer from above)	2,081,557 - - - 500,000 100,000 - 904,852	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 71/125 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers ³ 6) Initital 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
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) 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) 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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied 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 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% estimated incr. to interfund transfers out for Prop and Lability Insurance (FdG2)	2,081,557 - - - 500,000 100,000	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (FdG2)	2,081,557 - - - 500,000
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 77/1/23 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) 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)	2) Reduction of COLA from 3.94% to 0.76% * 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 unfilled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests * 4 Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers * 6 6) Initital 24-25 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer from above)	2,081,557 - - - 500,000 100,000 - 904,852	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 71/125 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests ³ 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers ³ 6) Initital 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above	(5,018,568 - 2,081,557 - - 500,000
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 77/1/23 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) 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)	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied 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 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% estimated incr. to interfund transfers out for Prop and Lability Insurance (FdG2)	2,081,557 - - - 500,000 100,000 - 904,852	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (FdG2)	(5,018,568 - 2,081,557 - - 500,000 100,000 - - -
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/23 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) Initiatia 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	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied 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 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% estimated incr. to interfund transfers out for Prop and Lability Insurance (FdG2)	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923)	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (FdG2)	(5,018,568)
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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 ³ 6) Initiatia 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	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) ce (20,308,822) ce \$ 38,394,087	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unflied 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 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% estimated incr. to interfund transfers out for Prop and Lability Insurance (FdG2)	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868)	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (FdG2)	(5,018,568 2,081,557 500,000 100,000 - - (5,815,775 (24,315,158
1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 71/23 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) Initiat 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 Ending Fund Balance as %	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 - (2,761,978) (2,761,978	2) Reduction of COLA from 3.94% to 0.76% * 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 unfiled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests * 4 3) Additional recurring expenses institutional Research Requests * 5 5) Measure E labor transfers * 6 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending Pund Balance as % =>	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9%	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 4) Anticipated indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Changes 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	(5,018,568 2,081,557 500,000 100,000 - - (5,815,775 (24,315,158
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 Elabor 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 Balan Projected Fund Balan Ending Fund Balance as %- State Required Reserve @ 3%	2,081,557 2,701,777 (515,000) 500,000 348,720 - (2,761,978) 750,000 - (373,688) (20,308,822) ce (20,308,822) sp 20% sp 20%	2) Reduction of COLA from 3.94% to 0.76% * 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 unfilled positions 711/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests * 4 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund Balance Ending Fund Balance as % => State Required Reserve @ 3% =>	(5,018,568) 2,081,557 500,000 100,000 100,000 (4,910,923) (20,427,868) 5 17,966,219 9% \$ 5,896,606	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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) 13% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance as % => State Required Reserve @ 3% => \$	(5,018,568 - 2,081,557 - 500,000 100,000 (5,815,775 (24,315,158 (6,348,338 (6,013,225
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) Inilital 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 Ending Fund Balance as % State Required Reserve @ 3% Board Required Reserve @ 6%	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests ** 3 Additional recurring expenses institutional Research Requests ** 5) Measure E labor transfers ** 6) Initital 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 Projected Fund Balance as % => State Required Reserve @ 3% => State Required Reserve @ 3% => Board Required Reserve @ 6% => Board Required Reserve @ 6% =>	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure I Bobor transfers 5 6) Initital 25-26 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 Projected Fund balance Ending Fund Balance as % => State Required Reserve @ 3% => \$ Board Required Reserve @ 5% >> \$ Board Required Reserve @ 6% >> \$	(5,018,568 2,081,557 500,000 100,000 (5,815,775 (24,315,158 (6,348,538 -3) 6,013,225 12,026,438
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 Elabor 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 9) AFT Part time medical reimbursement Current Projected Change to Fund Balan Projected Fund Balan Ending Fund Balance as %- State Required Reserve @ 3%	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	2) Reduction of COLA from 3.94% to 0.76% * 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 unfilled positions 711/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests * 4 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund Balance Ending Fund Balance as % => State Required Reserve @ 3% =>	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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) 13% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance as % => State Required Reserve @ 3% => \$	(5,018,568 2,081,557 500,000 100,000 (5,815,775 (24,315,158 (6,348,538 -3) 6,013,225 12,026,438
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 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 Balan Projected Fund balan Ending Fund Balance as % State Required Reserve @ 3% Board Required Reserve @ 6% Emergency Conditions Required Reserve @ 17%:	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests ** 3 Additional recurring expenses institutional Research Requests ** 5) Measure E labor transfers ** 6) Initital 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 Projected Fund Balance as % => State Required Reserve @ 3% => State Required Reserve @ 3% => Board Required Reserve @ 6% => Board Required Reserve @ 6% =>	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure I Bobor transfers 5 6) Initital 25-26 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 Projected Fund balance Ending Fund Balance as % => State Required Reserve @ 3% => \$ Board Required Reserve @ 5% >> \$ Board Required Reserve @ 6% >> \$	(5,018,565 2,081,555 500,000 100,000 (5,815,775 (24,315,158 (6,348,938 -39 6,013,225 12,026,428
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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 5) Measure Elabor 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 Balan Projected Fund Balan Ending Fund Balance as % State Required Reserve @ 3% Board Required Reserve @ 17% footnotes 2023-24:	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	2) Reduction of COLA from 3.94% to 0.76% ** 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 unfilled positions 71/124 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests ** 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending Fund Balance as % => State Required Reserve @ 3% => Board Required Reserve @ 6% => Emergency Conditions Required Reserve @ 17% =>	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 5) Glonital 25-26 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 Projected Fund balance Ending Yund Balance as % -> State Required Reserve @ 3% -> \$ Board Required Reserve @ 6% -> \$ Emergency Conditions Required Reserve @ 17% -> \$	(5,018,565 2,081,555 500,000 100,000 (5,815,775 (24,315,158 (6,348,938 -39 6,013,225 12,026,428
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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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 9) AFT Part time medical reimbursement Current Projected Change to Fund Balan Projected Fund balan Ending 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)	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	2) Reduction of COLA from 3.94% to 0.76% **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 unfiled positions 7/1/24 to XX/XX/2X 3) Additional recurring expenses institutional Research Requests ** 3 Additional recurring expenses institutional Research Requests ** 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance as % => State Required Reserve (@ 37% => Board Required Reserve (@ 57% => 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) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 71/125 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests 3 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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) 15% estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending fund Balance as % -> State Required Reserve @ 3% -> \$ State Required Reserve @ 6% -> \$ Emergency Conditions Required Reserve @ 17% -> \$ footnotes 2025-26:	(5,018,56) 2,081,555 500,000 100,000 (5,815,77) (24,315,154) (6,348,93) -37 6,013,22,026,448
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 Balan Projected Fund balan Ending 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 (373,688) (20,308,822) ce (20,308,822) ce 5 38,394,087 20% ⇒> \$ 5,774,849 ⇒> \$ 11,549,697	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled positions 711/24 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 3 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% estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending Fund Balance as % => State Required Reserve @ 3% => Board Required Reserve @ 6% => Emergency Conditions Required Reserve @ 17% => Tootnotes 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) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending 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 (6,348,538 -3) 6,013,225 12,026,438
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 Elabor transfers 5) Glinitiat 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 Ending 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 (S150,666,697) 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 (373,688) (20,308,822) ce \$ 38,394,087 >> 20% >> \$ 5,774,849 >> \$ 5,774,849 >> \$ 32,724,142	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 positions 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 recurring 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) 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 Projected Fund balance as % => State Required Reserve @ 3% => Board Required Reserve @ 96 % => Board Required Reserve @ 17% => footnotes 2024-25: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (St50-660,697) 3 - 2023-24 Annual Planning (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) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 71/125 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor transfers 6) Initial 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Inal 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 Projected Fund balance Ending fund Balance as % >> \$ State Required Reserve @ 3% >> \$ State Required Reserve @ 3% >> \$ Emergency Conditions Required Reserve @ 17% >> \$ Footnotes 2025-26: 1- Calculated using SCFF Simulator (Chancellor's Office website), no COLA until FTES full recovery 2 - Funded based on 2023-24 Stability funding (S150,6097) 3 - 2023-24 Annual Pleaning (IRP) Costs may continue to 2024-25 and 2025-26	(5,018,568 2,081,557 500,000 100,000
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) Initiat 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 Ending 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 (\$150,666,697) 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 of 2022-23 as a featured one-time payroll retro payment of 2022-23 as a featured one-time payroll retro payment of 2022-23 as a result of one-time payroll retro payment of 2022-23 as a result of one-time payroll retro payment of 2022-23 as a result of one-time payroll retro payment of 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 as a result of one-time payroll retro payment for 2022-23 and 2023-24 as a result of one-time payroll retro payment for 2022-23 and 2023-24 as a result of one-time payroll retro payment for 2022-23 and 2023-24 as a result of one-time payroll retro payment for 2022-23 and 2023-24 as a result of one-time payroll retro payment for 2022-23 an	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce \$ 38,394,087 >> 20% >> \$ 5,774,849 >> \$ 5,774,849 >> \$ 32,724,142	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 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD) 2) Savings from unfilled 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 3 6) Initital 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 Projected Fund balance as % => State Required Reserve @ 38 *>> State Required Reserve @ 37 *>> State Required Reserve @ 37 *>> Footnotes 2024-25: 1 - Calculated using SCFF Simulator (Chancellor's Office website) 2 - Funded based on 2023-24 Stability funding (5150,660,697) 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 payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment for 2022-23 negotiated increases recorded in the 2023-24 Faculty Costs decrease in 2024-25 relative to	(5,018,568) 2,081,557 500,000 100,000 904,852 see above (4,910,923) (20,427,868) 5 17,966,219 9 5 5,896,606 5 11,793,212	Anticipated Fund balance (Fd62) 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 71/125 to XX/XX/ZX 3) Additional recurring expenses Institutional Research Requests 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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) 15% estimated incr. to interfund transfers out for Prop and Liability insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance Ending Fund Balance as % -> S State Required Reserve @ 3% -> S Board Required Reserve @ 17% -> S Footnotes 2025-26: 1- calculated using SCFF Simulator (Chancellor's Office website), no COIA until FTES full recovery 2- Funded based and 2023-24 Stability funding (\$150,660,697) 3-2023-24 Aannual Planning (RPO) 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 and proposited increases recorded in the 2023-24 fas a result of one-time payroli retro payment for 2022-23 and 2025-26	100,000 - 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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 1 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure Elabor 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 9) AFT Part time medical reimbursement Current Projected Change to Fund Balane Projected Fund balane Ending 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) 3 - 2023-24 Annual Planning (IRP) Costs continued into 2024-25 and 2025-26 4 - Fearly Cost Secresse in 2024-25 relative to 2023-24 as a result of one-time payroll retro payment	2,081,557 2,701,777 (515,000) 500,000 348,720 (2,761,978) 750,000 (373,688) (20,308,822) ce \$ 38,394,087 >> 20% >> \$ 5,774,849 >> \$ 5,774,849 >> \$ 32,724,142	2) Reduction of COLA from 3.94% to 0.76% **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 unfilled positions 7/1/24 to XX/XX/ZX 3) Additional recurring expenses institutional Research Requests ** 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor 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% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement Projected Fund balance as % => State 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 (\$150,660,697) 3 - 2023-24 Annual Planning (IRP) Costs may continue into 2024-25 and 2025-26 4 - Faculty Cost Screase in 2042-25 relatave to 2023-24 as a result of one-time payroli 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) 5 17,966,219 9 5 5,896,606 5 11,793,212	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 4) Anticipated Indirect Overhead transfers from Restricted Funds 5) Measure E labor transfers 5) Olomital 25-26 Budget Leadership / PBC recommended reductions 7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above 8) 13% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62) 9) AFT Part time medical reimbursement 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 2- Funded based on 2023-24 Stability funding (\$150,660,697) 3- 2023-24 Annual Planning (RP) Costs many continue tho 2024-25 and 2025-26	(5,018,568) 2,081,557 500,000 100,000 (5,815,775) (24,315,158) (6,348,938) 6,013,255 1,2,026,449