

2023-24 Current Budget Fund 11		2024-25 Projected Budget Fund 11		2025-26 Projected Budget Fund 11	
Estimated Beginning Fund Balance Revenue	\$ 58,702,909	Estimated Beginning Fund Balance Revenue	\$ 38,394,087	Estimated Beginning Fund Balance Revenue	\$ 17,966,219
Federal Revenue	18,000	Federal Revenue	18,000	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
Other State Revenue	12,688,195	Other State Revenue	12,688,195	Other State Revenue	12,688,195
Other Local Revenue	7,740,200	Other Local Revenue	7,740,200	Other Local Revenue	7,740,200
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
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		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	-
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 Capital 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	326,027
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)
Projected Ending Fund Balance	38,767,775	Projected Ending Fund Balance	22,877,142	Projected Ending Fund Balance	(533,163)
Ending Fund Balance % =>	20.2%	Ending Fund Balance % =>	11.9%	Ending Fund Balance % =>	-0.3%
State Required Reserve @ 3% =>	\$ 5,763,638	State Required Reserve @ 3% =>	\$ 5,749,278	State Required Reserve @ 3% =>	\$ 5,838,751
Board Required Reserve @ 6% =>	\$ 11,527,276	Board Required Reserve @ 6% =>	\$ 11,498,556	Board Required Reserve @ 6% =>	\$ 11,677,503
Emergency Conditions Required Reserve @ 17% =>	\$ 32,660,615	Emergency Conditions Required Reserve @ 17% =>	\$ 32,579,243	Emergency Conditions Required Reserve @ 17% =>	\$ 33,086,257
Update of Information since Budget Adoption in September XX,2024:					
Changes to Revenues					
1) Deficit factor @ 2.2926% ¹	(3,478,764)	1) Deficit amount (continued from 2023-24) ¹	(3,478,764)	1) Deficit amount (continued from 2023-24)	(3,478,764)
		2) Reduction of COLA from 3.94% to 0.76% ^{1,2}	(5,018,568)	2) Reduction of 2024-25 COLA from 3.94% to 0.76% ^{1,2}	(5,018,568)
		3) Deficit factor on the 2024-25 General Apportionment	-	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)	2,081,557	1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)	2,081,557	1) Cancel 37 positions within 9/06/23 Position Control as of Dec 31, 2023 (TBD)	2,081,557
2) Savings from unfilled positions 7/1/23 to 12/31/23	2,701,777	2) Savings from unfilled positions 7/1/24 to XX/XX/2X	-	2) Savings from unfilled positions 7/1/25 to XX/XX/2X	-
3) Additional recurring expenses Institutional Research Requests ³	(515,000)	3) Additional recurring expenses Institutional Research Requests ³	-	3) Additional recurring expenses Institutional Research Requests ³	-
4) Anticipated Indirect Overhead transfers from Restricted Funds	500,000	4) Anticipated Indirect Overhead transfers from Restricted Funds	500,000	4) Anticipated Indirect Overhead transfers from Restricted Funds	500,000
5) Measure E labor transfers ⁵	348,720	5) Measure E labor transfers ⁵	100,000	5) Measure E labor transfers ⁵	100,000
6) Initial 23-24 Budget Leadership / PBC recommended reductions	-	6) Initial 24-25 Budget Leadership / PBC recommended reductions	-	6) Initial 25-26 Budget Leadership / PBC recommended reductions	-
7) Change to Cost of AFT (Final Settlement vs Sept Last District Offer-above)	(2,761,978)	7) change to Cost of AFT (Final Settlement vs Sept Last District Offer from above)	904,852	7) Change to Cost of AFT after Final Settlement vs Sept Last District Offer above	-
8) One time Fund 11 transfers to Fund 12 other other funds	750,000	8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62)	see above	8) 15% estimated incr. to interfund transfers out for Prop and Liability Insurance (Fd62)	-
9) AFT Part time medical reimbursement	-	9) AFT Part time medical reimbursement	-	9) AFT Part time medical reimbursement	-
	(373,688)		(4,910,923)		(5,815,775)
Current Projected Change to Fund Balance	(20,308,822)	Current Projected Change to Fund Balance	(20,427,868)	Current Projected Change to Fund Balance	(24,315,158)
Projected Fund balance	\$ 38,394,087	Projected Fund balance	\$ 17,966,219	Projected Fund balance	\$ (6,348,938)
Ending Fund Balance as % =>	20%	Ending Fund Balance as % =>	9%	Ending Fund Balance as % =>	-3%
State Required Reserve @ 3% =>	\$ 5,774,849	State Required Reserve @ 3% =>	\$ 5,896,606	State Required Reserve @ 3% =>	\$ 6,013,225
Board Required Reserve @ 6% =>	\$ 11,549,697	Board Required Reserve @ 6% =>	\$ 11,793,212	Board Required Reserve @ 6% =>	\$ 12,026,449
Emergency Conditions Required Reserve @ 17% =>	\$ 32,724,142	Emergency Conditions Required Reserve @ 17% =>	\$ 33,414,100	Emergency Conditions Required Reserve @ 17% =>	\$ 34,074,939

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 - 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 Fiscal Year
- 5 - Based on 2022-23 Sand-Along Labor Transfers to Measure E

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 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 Fiscal Year
- 5 - Based on 2022-23 Sand-Along Labor Transfers to Measure E

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 (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 Fiscal Year
- 5 - Based on 2022-23 Sand-Along Labor Transfers to Measure E