

2023-24 Current Projected Budget/Expenditures Fund 11

Estimated Beginning Fund Balance	\$ 58,127,316
<b>Revenue</b>	
Federal Revenue	24,105
General Apportionment Rev (Sept 2023) <sup>1</sup>	148,261,734
Other State Revenue	10,947,266
Other Local Revenue	10,326,856
Contributions in from other ECC Funds	-
<b>Total Revenues</b>	<b>169,559,961</b>

<b>Expenditures <sup>1</sup></b>	
Certificated Salaries	81,329,575
Classified Salaries	33,486,982
Employee Benefits	46,249,480
Books & Supplies Pool	1,484,090
Other Operating Expenses & Services	14,575,592
Capital Outlay	466,809
Other Outgo	5,399,145
<b>Total Expenditures</b>	<b>182,991,673</b>

Stand alone one year revenue minus expenditures (13,431,712)

<b>Operating Necessity Contingencies</b>	
Transfer out of Fund 11 to OPEB to fund present liabilities	-
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 Workers Compensation liabilities/claims/expense	-
Transfer out of Fund 11 for District Insurance - Property & Liabilities expense	-
<b>Total Expenditures</b>	<b>-</b>

Projected Ending Fund Balance 44,695,604

Updated information

<b>Changes to Revenues</b>	
1) Deficit factor @ 2.2926% already in above revenue	-
<b>Subtotal revenue changes</b>	<b>-</b>

Changes to Expenditures - all ideas incorporated in next section

<b>Budget Leadership Strategies Team as of June 4, 2024</b>	
Realized spending reductions at budget adoption of \$192,121,263	n/a
Projected spending at \$182,558,566	n/a
<b>Avoided spending \$9,562,697 already accounted above</b>	<b>\$ -</b>

Projected/Modified Change to Fund Balance	44,695,604
Ending Fund Balance % =>	24.4%
State Required Reserve @ 3% =>	\$ 5,086,799
Board Required Reserve @ 6% =>	\$ 10,173,598
Emergency Conditions Required Reserve @ 17% =>	\$ 31,108,584

**Footnotes 2023-24: THESE ARE NOW PROJECTED ACTUALS**  
 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 (RP) 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 Stand-Alone Labor Transfers to Measure E

2024-25 Projected to be Adopted Budget Fund 11

Estimated Beginning Fund Balance	\$ 44,695,604
<b>Revenue</b>	
Federal Revenue	19,264
General Apportionment Rev (Jan 2023)	155,323,305
Other State Revenue	11,871,664
Other Local Revenue	9,127,446
Contributions in from other ECC Funds	-
<b>Total Revenues</b>	<b>176,341,679</b>

<b>Expenditures <sup>1</sup></b>	
Certificated Salaries	75,190,673
Classified Salaries	39,938,927
Employee Benefits	49,725,828
Books & Supplies Pool	2,116,705
Other Operating Expenses & Services	14,970,921
Capital Outlay	127,646
Other Outgo	4,984,101
<b>Total Expenditures</b>	<b>187,014,801</b>

Stand alone one year revenue minus expenditures (10,673,122)  
 Budget document is \$13,173,122 = \$10,673,122 + \$1,500,000 + \$1,000,000

<b>Operating Necessity Contingencies</b>	
Transfer out of Fund 11 to OPEB to fund present liabilities	(1,500,000)
Transfer to STRS or PERS Liability Fund to mitigate/eliminate future expense	-
Transfer out of Fund 11 for Capital Outlay Needs/Technology	(1,000,000)
Transfer out of Fund 11 for Workers Compensation liabilities/claims/expense	-
Transfer out of Fund 11 for District Insurance - Property & Liabilities expense	-
<b>Total Expenditures</b>	<b>(2,500,000)</b>

Projected Ending Fund Balance 31,522,482

<b>Changes to Revenues</b>	
1) Deficit factor @ 2.41% notified July 2024	(5,208,822)
2) COLA of 1.07 in above revenue	-
<b>Subtotal revenue changes</b>	<b>(5,208,822)</b>

Changes to Expenditures

<b>Budget Leadership Strategies Team as of August, 2024</b>	
Identified, coordinated and to be implemented	\$ 7,341,974
Identified, coordinated but not yet implemented	-
<b>AFT Negotiations would be new spending</b>	<b>\$ -</b>
Total Projected BLST changes as of August 2024	\$ 7,341,974

Projected/Modified Change to Fund Balance	31,522,482
Ending Fund Balance % =>	18.0%
State Required Reserve @ 3% =>	\$ 5,290,250
Board Required Reserve @ 6% =>	\$ 10,580,501
Emergency Conditions Required Reserve @ 17% =>	\$ 31,792,516

**Footnotes 2024-25:**  
 1- Calculated using SCFF Simulator (Chancellor's Office website)  
 2- Funded based on 2023-24 Stability Funding (\$155,323,305)  
 3- 2024-25 Annual Planning (RP) Costs may continue into 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

2025-26 Projected Budget Fund 11

Estimated Beginning Fund Balance	\$ 33,655,634
<b>Revenue</b>	
Federal Revenue	19,264
General Apportionment Rev (Jan 2023)	155,323,305
Other State Revenue	11,871,664
Other Local Revenue	9,127,446
Contributions in from other ECC Funds	-
<b>Total Revenues</b>	<b>176,341,679</b>

<b>Expenditures <sup>1</sup></b>	
Certificated Salaries	77,500,336
Classified Salaries	47,414,952
Employee Benefits	46,066,224
Books & Supplies Pool	1,484,090
Other Operating Expenses & Services	14,784,826
Capital Outlay	466,809
Other Outgo	4,966,038
<b>Total Expenditures</b>	<b>192,683,275</b>

Stand alone one year revenue minus expenditures (16,341,596)

<b>Operating Necessity Contingencies</b>	
Transfer out of Fund 11 to OPEB to fund present liabilities	-
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 Workers Compensation liabilities/claims/expense	-
Transfer out of Fund 11 for District Insurance - Property & Liabilities expense	-
<b>Total Expenditures</b>	<b>-</b>

Projected Ending Fund Balance 17,314,038

<b>Changes to Revenues</b>	
1) Deficit factor unknown	-
2) No COLA increase due to FTES not increasing	-
3) Carryover of 24/25 deficit @ 2.41	(5,208,822)
<b>Subtotal revenue changes</b>	<b>(5,208,822)</b>

Changes to Expenditures

<b>Budget Leadership Strategies Team as of August, 2024</b>	
Identified, coordinated and Implemented	15,442,119
Identified, coordinated but not yet implemented	7,952,953
<b>AFT Negotiations percentage increase (1% is \$860,217)</b>	<b>\$ -</b>
Total Projected BLST changes as of August 2024	\$ 22,495,072

Projected/Modified Change to Fund Balance	17,314,038
Ending Fund Balance % =>	18.0%
State Required Reserve @ 3% =>	\$ 5,290,250
Board Required Reserve @ 6% =>	\$ 10,580,501
Emergency Conditions Required Reserve @ 17% =>	\$ 32,756,157

**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 (\$155,323,305)  
 3- Unknown 2025-26 Annual Planning (RP) Costs

Does Not Currently meet required reserves need until further spending reductions are identified and implemented

2026-27 Projected Budget Fund 11

Estimated Beginning Fund Balance	\$ 34,600,288
<b>Revenue</b>	
Federal Revenue	19,264
General Apportionment Rev (Jan 2023)	155,323,305
Other State Revenue	11,871,664
Other Local Revenue	9,127,446
Contributions in from other ECC Funds	-
<b>Total Revenues</b>	<b>176,341,679</b>

<b>Expenditures <sup>1</sup></b>	
Certificated Salaries	78,856,592
Classified Salaries	48,244,714
Employee Benefits	46,872,383
Books & Supplies Pool	1,484,090
Other Operating Expenses & Services	14,784,826
Capital Outlay	466,809
Other Outgo	4,966,038
<b>Total Expenditures</b>	<b>195,675,451</b>

Stand alone one year revenue minus expenditures (19,333,772)

<b>Operating Necessity Contingencies</b>	
Transfer out of Fund 11 to OPEB to fund present liabilities	-
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 Workers Compensation liabilities/claims/expense	-
Transfer out of Fund 11 for District Insurance - Property & Liabilities expense	-
<b>Total Expenditures</b>	<b>-</b>

Projected Ending Fund Balance 15,266,515

<b>Changes to Revenues</b>	
1) Deficit factor unknown	-
2) No COLA increase due to FTES not increasing	-
3) Carryover of 24/25 deficit @ 2.41	(5,208,822)
<b>Subtotal revenue changes</b>	<b>(5,208,822)</b>

Changes to Expenditures

<b>Budget Leadership Strategies Team as of August, 2024</b>	
Identified, coordinated and Implemented	17,998,311
Identified, coordinated but not yet implemented	-
<b>AFT Negotiations percentage increase (1% is \$860,217)</b>	<b>\$ -</b>
Total Projected BLST changes as of August 2024	\$ 17,998,311

Projected/Modified Change to Fund Balance	15,266,515
Ending Fund Balance % =>	17.0%
State Required Reserve @ 3% =>	\$ 5,290,250
Board Required Reserve @ 6% =>	\$ 10,580,501
Emergency Conditions Required Reserve @ 17% =>	\$ 33,264,827

**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 (\$155,323,305)  
 3- Unknown 2025-26 Annual Planning (RP) Costs

Does Not Currently meet required reserves need until further spending reductions are identified and implemented

2027-28 Projected Budget Fund 11

Estimated Beginning Fund Balance	\$ 33,264,827
<b>Revenue</b>	
Federal Revenue	19,264
General Apportionment Rev (Jan 2023)	157,076,739
Other State Revenue	11,871,664
Other Local Revenue	9,127,446
Contributions in from other ECC Funds	-
<b>Total Revenues</b>	<b>178,095,113</b>

<b>Expenditures <sup>1</sup></b>	
Certificated Salaries	80,236,582
Classified Salaries	49,088,996
Employee Benefits	47,692,650
Books & Supplies Pool	1,484,090
Other Operating Expenses & Services	14,784,826
Capital Outlay	466,809
Other Outgo	4,966,038
<b>Total Expenditures</b>	<b>198,719,991</b>

Stand alone one year revenue minus expenditures (20,624,878)

<b>Operating Necessity Contingencies</b>	
Transfer out of Fund 11 to OPEB to fund present liabilities	-
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 Workers Compensation liabilities/claims/expense	-
Transfer out of Fund 11 for District Insurance - Property & Liabilities expense	-
<b>Total Expenditures</b>	<b>-</b>

Projected Ending Fund Balance 12,639,949

<b>Changes to Revenues</b>	
1) Deficit factor @ 2.2926% already in above revenue	-
2) No COLA increase due to FTES not increasing	-
3) Carryover of 24/25 deficit @ 2.41	-
<b>Subtotal revenue changes</b>	<b>-</b>

Changes to Expenditures

<b>Budget Leadership Strategies Team as of June 4, 2024</b>	
Identified, coordinated and Implemented	21,142,450
Identified, coordinated but not yet implemented	-
<b>AFT Negotiations percentage increase (1% is \$860,217)</b>	<b>\$ -</b>
Total Projected BLST changes as of August 2024	\$ 21,142,450

Projected/Modified Change to Fund Balance	12,639,949
Ending Fund Balance % =>	17.0%
State Required Reserve @ 3% =>	\$ 5,342,853
Board Required Reserve @ 6% =>	\$ 10,685,707
Emergency Conditions Required Reserve @ 17% =>	\$ 33,782,398

**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 (\$155,323,305)  
 3- Unknown 2025-26 Annual Planning (RP) Costs

Does Not Currently meet required reserves need until further spending reductions are identified and implemented