

DRAFT ASSUMPTIONS

3% Growth 2025-26

TENTATIVE
BUDGET
2025-26

ESTIMATED
BUDGET
2026-27

ESTIMATED
BUDGET
2027-28

ESTIMATED
BUDGET
2028-29

Assumptions:					
Revenue:					
COLA		2.30%	3.02%	3.42%	3.31%
Hold Harmless Funding		166.7 M	166.7 M	166.7 M	166.7 M
Apportionment Adjustment		-1.8 M	-1.8 M	-1.8 M	-1.8 M
Deficit Factor		0.0%	1.6%	1.6%	1.6%
Enrollment Growth		3%	3%	3%	3%
Add'l enrollment/cumulative growth					
Estimated add'l FTES					
Estimated FTES/FTEF					
Estimated add'l FTEF					
Estimated cost of add'l growth (\$120,000/pos)					
Estimated FTES		15,450	15,914	15,961	16,009
Estimated SCFF FTES Base		15,450	15,914	15,961	16,009
SCFF estimated Funded FTES		15,450	15,496	15,543	15,589
SCFF Restoration Authority (CCCCO P1 2024/25)		ends	-	-	-
SCFF Growth Authority (CCCCO P1 2024/25)			0.23401%	0.23401%	0.23401%
SCFF Estimated Center funding loss (CCCCO P1 2024/25)			(7,364,738)		
CAEP Match		400,000			
Expenditures					
Salaries increases not yet included		-	-	-	-
Salaries (Step increase)		2%	2%	2%	2%
Benefits					
Statutory and Retirement benefits tied to Step increase		2%	2%	2%	2%
Health and Welfare benefit		5.8%	5.8%	5.8%	5.8%
Utilities (as per SFPUC)		15.9%	13.7%	12.1%	10.8%
Legal		1 M	1 M	1 M	1 M
Elections		-	0.7 M		0.9 M
All other operating Expenses Increase		2.0%	2.0%	2.0%	2.0%
Equipment		2.0%	2.0%	2.0%	2.0%
Contingency for Retirement Incentive		1.25 M	0.75 M	3.75 M	
Budgeted number of position		50	30	15	
Number of Employees Estimated taking the Retirement Incentive		20	15	15	
Estimated Costs of the Retirement Incentive		500,000	375,000	375,000	
Estimated Savings(175000 Compensation)		(3,500,000)	(2,677,500)	(2,731,050)	
Estimated Numbers of positions to rehire		5	3	3	
Estimated Cost of rehire (140,000)		700,000	428,400	436,968	
Estimated Saving from the Retirement Incentive			(2,300,000)	(1,874,100)	(1,919,082)

DRAFT ASSUMPTIONS

3% Growth Year Over Year

**TENTATIVE
BUDGET
2025-26**

**ESTIMATED
BUDGET
2026-27**

**ESTIMATED
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Assumptions:					
Revenue:					
COLA		2.30%	3.02%	3.42%	3.31%
Hold Harmless Funding		166.7 M	166.7 M	166.7 M	166.7 M
Apportionment Adjustment		-1.8 M	-1.8 M	-1.8 M	-1.8 M
Deficit Factor		0.0%	1.6%	1.6%	1.6%
Enrollment Growth		3%	3%	3%	3%
Add'l enrollment/cumulative growth		3%	6%	9%	12%
Estimated add'l FTES		450.00	463.50	477.41	478.84
Estimated FTES/FTEF		15.00	15.00	15.00	15.00
Estimated add'l FTEF		30.00	30.90	31.83	31.92
Estimated cost of add'l growth (\$120,000/pos)		3,600,000	7,454,160	11,576,780	15,873,483
Estimated FTES		15,450	15,914	15,961	16,009
Estimated SCFF FTES Base		15,450	15,914	15,961	16,009
SCFF estimated Funded FTES		15,450	15,496	15,543	15,589
SCFF Restoration Authority (CCCCO P1 2024/25)		ends	-	-	-
SCFF Growth Authority (CCCCO P1 2024/25)			0.23401%	0.23401%	0.23401%
SCFF Estimated Center funding loss (CCCCO P1 2024/25)			(7,364,738)		
CAEP Match		400,000			
Expenditures					
Salaries increases not yet included		-	-	-	-
Salaries (Step increase)		2%	2%	2%	2%
Benefits					
Statutory and Retirement benefits tied to Step increase		2%	2%	2%	2%
Health and Welfare benefit		5.8%	5.8%	5.8%	5.8%
Utilities (as per SFPUC)		15.9%	13.7%	12.1%	10.8%
Legal		1 M	1 M	1 M	1 M
Elections		-	0.7 M		0.9 M
All other operating Expenses Increase		2.0%	2.0%	2.0%	2.0%
Equipment		2.0%	2.0%	2.0%	2.0%
Contingency for Retirement Incentive		1.25 M	0.75 M	3.75 M	
Budgeted number of position		50	30	15	
Number of Employees Estimated taking the Retirement Incentive		20	15	15	
Estimated Costs of the Retirement Incentive		500,000	375,000	375,000	
Estimated Savings(175000 Compensation)		(3,500,000)	(2,677,500)	(2,731,050)	
Estimated Numbers of positions to rehire		5	3	3	
Estimated Cost of rehire (140,000)		700,000	428,400	436,968	
Estimated Saving from the Retirement Incentive			(2,300,000)	(1,874,100)	(1,919,082)

DRAFT ASSUMPTIONS

6% Growth in 2025/26

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Assumptions:					
Revenue:					
COLA		2.30%	3.02%	3.42%	3.31%
Hold Harmless Funding		166.7 M	166.7 M	166.7 M	166.7 M
Apportionment Adjustment		-1.8 M	-1.8 M	-1.8 M	-1.8 M
Deficit Factor		0.0%	1.6%	1.6%	1.6%
Enrollment Growth for 2025/26		3%			
Add'l enrollment growth		6%			
Estimated add'l FTES		900			
Targeted FTES/FTEF		15.0			
Estimated add'l FTEF		60.0			
Estimated cost of add'l FTES (\$120,000/pos)		7,200,000			
Total Estimated FTES		16,350	-	-	-
Estimated SCFF Base FTES		16,350	16,350	16,350	16,350
SCFF estimated Funded FTES		16,350	16,350	16,350	16,350
SCFF Restoration Authority (CCCCO P1 2024/25)		ends	-	-	-
SCFF Growth Authority (CCCCO P1 2024/25)			0.23401%	0.23401%	0.23401%
SCFF Estimated Center funding loss (CCCCO P1 2024/25)					
CAEP Match		400,000			
Expenditures					
Salaries increases not yet included		-	-	-	-
Salaries (Step increase)		2%	2%	2%	2%
Benefits					
Statutory and Retirement benefits tied to Step increase		2%	2%	2%	2%
Health and Welfare benefit		5.8%	5.8%	5.8%	5.8%
Utilities (as per SFPUC)		15.9%	13.7%	12.1%	10.8%
Legal		1 M	1 M	1 M	1 M
Elections		-	0.7 M		0.9 M
All other operating Expenses Increase		2.0%	2.0%	2.0%	2.0%
Equipment		2.0%	2.0%	2.0%	2.0%
Contingency for Retirement Incentive		1.25 M	0.75 M	3.75 M	
Budgeted number of position		50	30	15	
Number of Employees Estimated taking the Retirement Incentive		20	15	15	
Estimated Costs of the Retirement Incentive		500,000	375,000	375,000	
Estimated Savings(175000 Compensation)		(3,500,000)	(2,677,500)	(2,731,050)	
Estimated Numbers of positions to rehire		5	3	3	
Estimated Cost of rehire (140,000)		700,000	428,400	436,968	
Estimated Saving from the Retirement Incentive			(2,300,000)	(1,874,100)	(1,919,082)

DRAFT ASSUMPTIONS

9% Growth in 2025/26

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Apportionment Adjustment		-1.8 M	-1.8 M	-1.8 M	-1.8 M
Deficit Factor		0.0%	1.6%	1.6%	1.6%
Enrollment Growth		3%			
Add'l enrollment growth		9%			
Estimated add'l FTES		1,350			
Targeted FTES/FTEF		15.0			
Estimated add'l FTEF		90			
Estimated cost of add'l FTES (\$120/pos)		10,800,000			
Total Estimated FTES		16,800	-	-	-
Estimated SCFF Base FTES		16,800	16,800	16,800	16,800
SCFF estimated Funded FTES		16,800	16,800	16,800	16,800
SCFF Restoration Authority (CCCCO P1 2024/25)		ends	-	-	-
SCFF Growth Authority (CCCCO P1 2024/25)			0.23401%	0.23401%	0.23401%
SCFF Estimated Center funding loss (CCCCO P1 2024/25)					
CAEP Match		400,000			
Expenditures					
Salaries increases not yet included		-	-	-	-
Salaries (Step increase)		2%	2%	2%	2%
Benefits					
- Statutory and Retirement benefits tied to Step increase		2%	2%	2%	2%
- Health and Welfare benefit		5.8%	5.8%	5.8%	5.8%
Utilities (as per SFPUC)		15.9%	13.7%	12.1%	10.8%
Legal		1 M	1 M	1 M	1 M
Elections		-	0.7 M		0.9 M
All other operating Expenses Increase		2.0%	2.0%	2.0%	2.0%
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