

FY 25-26 Budget Assumptions

(Tentative Budget - Planning Purposes Only)

COLLEGE OF THE SEQUOIAS

FY 2025-26 Budget Assumptions - *(Tentative Budget)*

Categories	Description	Estimated Revenue/Expenditure
Major Revenues		
Student Center Funding Formula (SCFF)	(FTES, Supplemental, Student Success)	
COLA – <i>(if Funded)</i>	2.43%	2,469,728
FTES	10,464.79	1,277,197
Growth – <i>(If Funded)</i>	0.53% - 57.65FTES	309,317
District Budgeted Deficit	(1.0341%)	(1M)
Major Expenditures		
Negotiated Pay Increases	COLA (2.43%) plus 1%	2,594,745
Step & Column Movement	All Units	1,173,905
New Faculty/Retirees	7 New / 3 Retirees	716,004
Health & Welfare Increases	All Units	415,140
Base Budget Augmentations	District-wide	1,167,293

- Recommendation: Lean 2025-26 Budget Year
 - Current SCFF Deficit
 - SCFF Fiscal Cliff
 - So Cal Wildfires
 - Federal Issues
 - Unfunded FTES
 - GFU Fund Balance Reserve