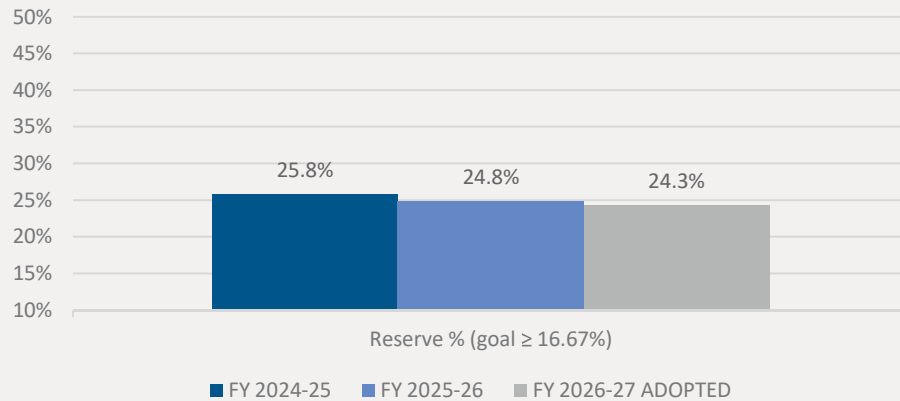


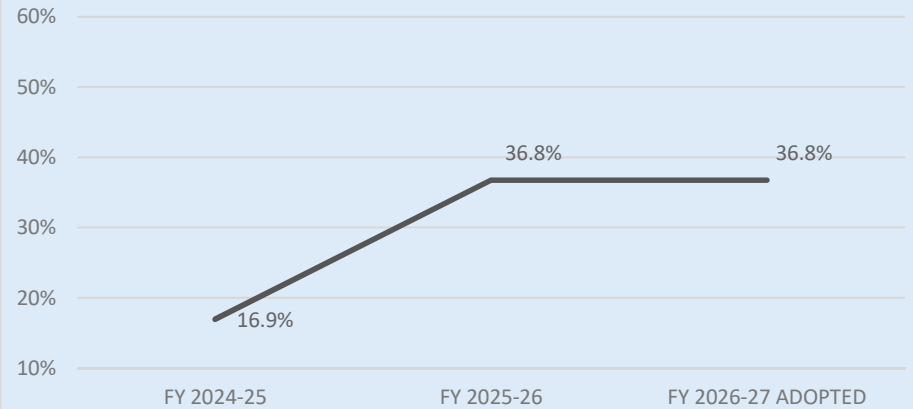
SDCCD FISCAL METRICS DASHBOARD			
<u>METRIC</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27 ADOPTED</u>
Reserve % (goal ≥ 16.67%)	25.8%	24.8%	24.3%
Net Operating Revenue Ratio	2.0%	1.0%	0.0%
Compensation % of Expenditures (goal ≤85%)	87.7%	83.5%	84.2%
JPA Funded Ratio (Actuarial - goal ≥ 50%)	16.9%	36.8%	36.8%
Change in Cash Balance as a % of Expenditures	-15.0%	9.9%	9.7%
FTES (Funded 3-Year Average)	39,213.1	39,038.0	39,038.0
FTES (per 320 Report or Target for Budget)	38,948.9	39,222.1	40,115.0
Beginning Fund Balance	\$86,783,285	\$94,345,298	\$98,492,510
Total Revenues incl. Other Financing Sources	\$373,514,394	\$401,462,829	\$405,728,989
Total Expenditures incl. Other Outgo	\$365,952,381	\$397,315,617	\$405,728,989
Surplus/(Deficit)	\$7,562,013	\$4,147,212	\$0
Ending Fund Balance	\$94,345,298	\$98,492,510	\$98,492,510
Ending Cash Balance	\$131,381,761	\$170,875,617	\$170,875,617
Cost-of-Living Allowance	1.07%	2.30%	4.31%

SDCCD FISCAL METRICS DASHBOARD

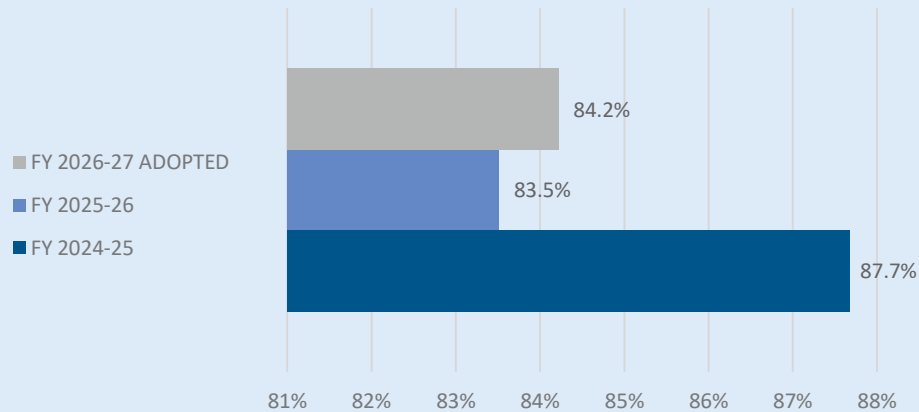
Reserve %
Goal 16.67%



JPA Funding Level
Goal 50%



Compensation % of Expenditures
Goal 85%



FTES Targets

