

RSCCD - 2015-16 Tentative Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 14-15 Second Period Reported FTES

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,755,545	\$ 4,755,545		\$ 3,566,659	\$ 3,566,659				\$ 8,322,204
Grandfathered or Approved Center	\$ 1,188,887		\$ 1,188,887	\$ 1,188,887		\$ 1,188,887			\$ 2,377,774
FTES Base	\$ 93,553,744	\$ 73,242,458	\$ 20,311,286	\$ 39,650,449	\$ 32,165,761	\$ 7,484,689			\$ 133,204,193
Subtotal	\$ 99,498,176	\$ 77,998,003	\$ 21,500,173	\$ 44,405,995	\$ 35,732,420	\$ 8,673,576	\$ -	\$ -	\$ 143,904,171
Projected COLA - 1.02%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient -	\$ (1,677,463)	\$ (1,278,512)	\$ (398,952)	\$ (707,718)	\$ (561,482)	\$ (146,236)			\$ (2,385,181)
Allocation for Full-time Faculty	\$ 1,312,500	\$ 1,312,500	\$ -	\$ 562,500	\$ 562,500	\$ -			\$ 1,875,000
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 99,133,212	\$ 78,031,991	\$ 21,101,221	\$ 44,260,778	\$ 35,733,438	\$ 8,527,340	\$ -	\$ -	\$ 143,393,990
<i>Percentages</i>	<i>69.13%</i>	<i>54.42%</i>	<i>14.72%</i>	<i>30.87%</i>	<i>24.92%</i>	<i>5.95%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,688,280	\$ 2,063,406	\$ 624,874	\$ 1,119,317	\$ 890,270	\$ 229,048			\$ 3,807,597
State Mandate Cost	\$ 1,147,494	\$ 1,147,494	\$ -	\$ 492,506	\$ 492,506	\$ -			\$ 1,640,000
Part-Time Faculty Compensation	\$ 486,425	\$ 370,739	\$ 115,687	\$ 205,222	\$ 162,817	\$ 42,405			\$ 691,647
Subtotal, Other State Revenue	\$ 4,322,199	\$ 3,581,639	\$ 740,560	\$ 1,817,045	\$ 1,545,592	\$ 271,453	\$ -	\$ -	\$ 6,139,244
TOTAL ESTIMATED REVENUE	\$ 103,455,412	\$ 81,613,630	\$ 21,841,782	\$ 46,077,822	\$ 37,279,030	\$ 8,798,792	\$ -	\$ -	\$ 149,533,234
<i>Percentages</i>	<i>69.19%</i>	<i>54.58%</i>	<i>14.61%</i>	<i>30.81%</i>	<i>24.93%</i>	<i>5.88%</i>			
Less Institutional Cost Expenditures									\$ 11,260,475
Less Net District Services Expenditure									\$ 27,992,206
									\$ 110,280,553
ESTIMATED REVENUE	\$ 76,298,223	\$ 60,189,939	\$ 16,108,284	\$ 33,982,330	\$ 27,493,233	\$ 6,489,097			\$ 110,280,553
BUDGET EXPENDITURES FOR FY 2015-16									
SAC/CEC Expenses	\$ 75,479,241	\$ 66,207,717	\$ 9,271,524						\$ 75,479,241
SCC/OEC Expenses				\$ 35,239,962	\$ 30,010,482	\$ 5,229,480			\$ 35,239,962
District Services Expenses							\$ 28,597,080		\$ 28,597,080
Institutional Cost								\$ 3,586,709	\$ 3,586,709
Retirees Instructional/local experience charge								\$ 3,770,733	\$ 3,770,733
Retirees Non-Instructional/local experience charge								\$ 203,033	\$ 203,033
All Risks Insurance								\$ 1,850,000	\$ 1,850,000
Property & Liability								\$ -	\$ -
Election								\$ -	\$ -
Interfund Transfer								\$ 1,850,000	\$ 1,850,000
TOTAL ESTIMATED EXPENDITURES	\$ 75,479,241	\$ 66,207,717	\$ 9,271,524	\$ 35,239,962	\$ 30,010,482	\$ 5,229,480	\$ 28,597,080	\$ 11,260,475	\$ 150,576,758
Percent of Total Estimated Expenditures	50.13%	43.97%	6.16%	23.40%	19.93%	3.47%	18.99%	7.48%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ 818,982	\$ (6,017,778)	\$ 6,836,760	\$ (1,257,632)	\$ (2,517,249)	\$ 1,259,617			\$ (438,650)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,389,971	\$ 1,389,971				\$ 1,389,971
Enrollment Fees 2%								\$ 250,674	\$ 250,674
LOCAL REVENUE									
Non Resident Tuition	\$ 1,342,688	\$ 1,342,688		\$ 257,312	\$ 257,312				\$ 1,600,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 120,000	\$ 120,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472	\$ 205,000			\$ 275,952
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ -	\$ -		\$ -	\$ -			\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,391,168	\$ 1,391,168	\$ -	\$ 1,669,755	\$ 1,669,755	\$ -	\$ 205,000	\$ 399,874	\$ 3,665,797
ESTIMATED ENDING BALANCE FOR 6/30/16	\$ 2,210,150	\$ (4,626,610)	\$ 6,836,760	\$ 412,123	\$ (847,494)	\$ 1,259,617			\$ 2,622,273

RSCCD - 2015-16 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11
Based on 14-15 Annual Period Reported FTES

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,536,493	\$ 4,536,493		\$ 3,402,370	\$ 3,402,370				\$ 7,938,863
Grandfathered or Approved Center	\$ 1,134,123		\$ 1,134,123	\$ 1,134,123		\$ 1,134,123			\$ 2,268,246
Base Allocation Increases	\$ 4,761,341	\$ 3,633,538	\$ 1,127,804	\$ 2,002,117	\$ 1,599,256	\$ 402,861			\$ 6,763,458
FTES Base	\$ 94,101,971	\$ 72,618,224	\$ 21,483,747	\$ 39,673,029	\$ 31,961,995	\$ 7,711,034			\$ 133,775,000
Subtotal	\$ 104,533,928	\$ 80,788,255	\$ 23,745,674	\$ 46,211,639	\$ 36,963,621	\$ 9,248,018			\$ 150,745,567
Projected COLA - 1.02%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Estimated Restoration/Access/Growth - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient	\$ (1,082,382)	\$ (826,002)	\$ (256,380)	\$ (455,136)	\$ (363,554)	\$ (91,581)			\$ (1,537,518)
Allocation for Full-time Faculty	\$ 1,067,690	\$ 1,067,690	\$ -	\$ 469,931	\$ 469,931	\$ -			\$ 1,537,621
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 104,519,236	\$ 81,029,943	\$ 23,489,293	\$ 46,226,433	\$ 37,069,997	\$ 9,156,437			\$ 150,745,670
<i>Percentages</i>	<i>69.33%</i>	<i>53.75%</i>	<i>15.58%</i>	<i>30.67%</i>	<i>24.59%</i>	<i>6.07%</i>			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,914,922	\$ 2,240,064	\$ 674,857	\$ 1,210,084	\$ 969,020	\$ 241,065			\$ 4,125,006
State Mandate	\$ 513,840	\$ 513,840	\$ -	\$ 226,160	\$ 226,160	\$ -			\$ 740,000
Part-Time Faculty Compensation	\$ 423,139	\$ 322,911	\$ 100,227	\$ 177,927	\$ 142,125	\$ 35,802			\$ 601,066
Subtotal, Other State Revenue	\$ 3,851,900	\$ 3,076,815	\$ 775,085	\$ 1,614,172	\$ 1,337,305	\$ 276,867			\$ 5,466,072
TOTAL ESTIMATED REVENUE	\$ 108,371,136	\$ 84,106,758	\$ 24,264,378	\$ 47,840,605	\$ 38,407,302	\$ 9,433,303			\$ 156,211,742
<i>Percentages</i>	<i>69.37%</i>	<i>53.84%</i>	<i>15.53%</i>	<i>30.63%</i>	<i>24.59%</i>	<i>6.04%</i>			
Less Institutional Cost Expenditures								\$ 11,375,475	\$ 11,375,475
Less Net District Services Expenditures								\$ 27,876,794	\$ 27,876,794
								\$ 116,959,473	\$ 116,959,473
ESTIMATED REVENUE	\$ 81,140,066	\$ 62,972,745	\$ 18,167,321	\$ 35,819,407	\$ 28,756,467	\$ 7,062,940			\$ 116,959,473
BUDGET EXPENDITURES FOR FY 2015-16									
SAC/CEC Expenses	\$ 82,828,546	\$ 72,538,238	\$ 10,290,308						\$ 82,828,546
SCC/OEC Expenses				\$ 38,112,879	\$ 32,812,832	\$ 5,300,047			\$ 38,112,879
District Services Expenses							\$ 28,575,580		\$ 28,575,580
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,586,709	\$ 3,586,709
Retirees Non-Instructional-local experience charge								\$ 3,770,733	\$ 3,770,733
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,940,000	\$ 1,940,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
TOTAL ESTIMATED EXPENDITURES	\$ 82,828,546	\$ 72,538,238	\$ 10,290,308	\$ 38,112,879	\$ 32,812,832	\$ 5,300,047	\$ 28,575,580	\$ 11,375,475	\$ 160,892,480
<i>Percent of Total Estimated Expenditures</i>	<i>51.48%</i>	<i>45.08%</i>	<i>6.40%</i>	<i>23.69%</i>	<i>20.39%</i>	<i>3.29%</i>	<i>17.76%</i>	<i>7.07%</i>	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (1,688,480)	\$ (9,565,493)	\$ 7,877,013	\$ (2,293,472)	\$ (4,056,365)	\$ 1,762,893			\$ (3,981,952)
OTHER STATE REVENUE									
Apprenticeship				\$ 1,911,000	\$ 1,911,000				\$ 1,911,000
Enrollment Fees 2%								\$ 284,586	\$ 284,586
LOCAL REVENUE									
Non Resident Tuition	\$ 1,640,000	\$ 1,640,000		\$ 360,000	\$ 360,000				\$ 2,000,000
Interest/Investments								\$ 180,000	\$ 180,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 275,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 1,688,480	\$ 1,688,480	\$ -	\$ 2,293,472	\$ 2,293,472	\$ -	\$ 205,000	\$ 493,786	\$ 4,680,738
ESTIMATED ENDING BALANCE FOR 6/30/16	\$ (0)	\$ (7,877,013)	\$ 7,877,013	\$ 0	\$ (1,762,893)	\$ 1,762,893			\$ (0)