

**YOSEMITE COMMUNITY COLLEGE DISTRICT  
PRELIMINARY APPORTIONMENT REVENUE PROJECTION  
FISCAL YEAR 2018-2019**

**Tentative 2018-2019 apportionment based on borrowing FTES to meet target (approx. 300)**

	<b>2017-2018 Advanced Apportionment</b>	<b>2017-2018 First Principal Apportionment</b>	<b>2018-2019 Tentative Budget Apportionment</b>
Base Apportionment Revenue 2017-2018 <sup>(1)</sup>	95,665,607	95,601,426	95,601,426
Growth <sup>(2)</sup>			-
Estimated Impact of New Funding Formula <sup>(3)</sup>			-
Adjusted Apportionment 2018-2019			95,601,426

<sup>(1)</sup> Base apportionment does not include a deficit factor as the State has not applied one for several years. If the District were to apply the deficit factor of 0.0048581179, the base apportionment revenue would be reduced by \$464,443.

<sup>(2)</sup> Assumes no FTES growth. State budget allows for 1% growth; YCCD portion would be approximately \$440k based (\$60m \* .74%). .74% obtained from 2017-2018 Advanced Principal Apportionment. Additional \$160k (\$60m \* .26%) could be obtained if growth from other Districts is not reached.

<sup>(3)</sup> Estimated negative impact of the new student success funding formula is approximately \$120k. This is based on the original scenario provided by the DOF.

**YOSEMITE COMMUNITY COLLEGE DISTRICT  
REVENUE BUDGET GENERAL UNRESTRICTED FUND  
FISCAL YEAR 2017-2018 FINAL AMENDED BUDGET  
FISCAL YEAR 2018-2019 TENTATIVE BUDGET**

		<b>2017-2018 Final Amended Budget</b>	<b>2017-2018 Actual Revenue (as of 2/28/18)</b>	<b>2017-2018 Projected Revenue</b>	<b>2018-2019 Tentative Budget</b>
State General Apportionment	11-0000-7000-000000-48611	95,601,426	54,719,678	95,601,426	95,601,426
State Mandated Cost (FTES Based) <sup>(1)</sup>	11-0000-7000-000000-48699	467,000	467,004	467,007	462,000
Prior Year Corrections Per State	11-0000-7000-000000-48612	1,027,042		1,027,042	-
State Apportionment Part-Time Faculty <sup>(2)</sup>	11-0000-7000-000000-48619	341,000	204,088	322,568	320,000
Other State Revenue	11-0000-7000-000000-48699	458,627	458,627	458,627	-
Enrollment Admin Fee	11-0000-7000-000000-48689	360,000	162,428	360,000	360,000
Non Resident Tuition					
	MJC 11-0000-1000-000000-48880	440,000	457,386	457,386	450,000
	CC 11-0000-4000-000000-48880	76,000	127,456	127,459	125,000
Interest Income	11-0000-7000-000000-48860	180,000	89,243	180,000	180,000
Other Income					
	Forest Reserve 11-0000-7000-000000-48110	15,000	-	-	-
	Enrollment Fee - Baccalaureate 11-0000-1000-000000-48886	-	40,320	40,320	-
	Other Local 11-0000-7000-000000-48891	160,000	114,122	160,000	160,000
	Disposal of Equipment 11-0000-7000-000000-48912	-	4,815	4,815	-
Lottery <sup>(3)</sup>	11-0000-7000-000000-48681	2,400,000	751,720	2,281,688	2,365,000
CalSTRS On-Behalf Payment	11-0000-7295-000000-48695	1,857,000		1,857,000	1,857,000
		<b>\$ 103,383,095</b>	<b>\$ 57,596,887</b>	<b>\$ 103,345,338</b>	<b>\$ 101,880,426</b>

<sup>(1)</sup> Mandated Cost Block Grant - Assumes \$28.44 per prior year P2 credit FTES. 2016-2017 P2 Credit FTES were 16,227 \* \$28.44 would generate \$461,496.

<sup>(2)</sup> State Apportionment Part-Time Faculty - Tentative budget based on 2017-2018 P1 Apportionment Principal Report.

<sup>(3)</sup> Lottery - Assume lottery compensation will remain consistent at \$146 per prior year credit FTES. Estimated 2018-2019 credit FTES approximately 16,226 \* \$146 would generate \$2,368,996.

**Yosemite Community College District**  
**General Fund Unrestricted Budget**  
**TARGET BUDGET 2018-2019**

2018-2019 TARGET BUDGET  
scs 03.05.18

	1	2	3	4	5	6	7	8
	<u>2017-2018</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2018-2019</u>	<u>2018-2019</u>
	<u>FINAL</u>	<u>REVERSE</u>	<u>REVERSE</u>	<u>ADJUSTED</u>	<u>SB361</u>	<u>PERS &amp; STRS</u>	<u>AUGMENT</u>	<u>TENTATIVE</u>
	<u>AMENDED</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Beginning</u>	<u>ADJUSTMENT</u>	<u>Rate Increase</u>	<u>2017-2018</u>	<u>BUDGET</u>
	<u>BUDGET</u>	<u>Encumbrance</u>	<u>One-Time</u>	<u>Allocation</u>	<u>(1)</u>	<u>(2)</u>	<u>Encumbrance</u>	
	<u>6/30/2018</u>	<u>Augmentation</u>	<u>Augmentation</u>					
<b>MODESTO</b>								
Certificated	30,461,975	-	-	30,461,975	-	-	-	30,461,975
Classified	8,074,234	-	-	8,074,234	-	-	-	8,074,234
LTAC	310,291	-	-	310,291	-	-	-	310,291
Fringe Benefits	15,134,676	-	-	15,134,676	-	736,228	-	15,870,904
Supplies	228,478	(4,750)	-	223,728	-	-	-	223,728
Other Operating	984,275	(33,586)	-	950,689	-	-	-	950,689
Capital	145,265	(25,601)	-	119,664	-	-	-	119,664
Other Outgo	1,310,197	-	(1,241,259)	68,938	-	-	-	68,938
	<b>56,649,391</b>	<b>(63,937)</b>	<b>(1,241,259)</b>	<b>55,344,195</b>	-	<b>736,228</b>	-	<b>56,080,423</b>
<b>COLUMBIA</b>								
Certificated	6,544,342	-	-	6,544,342	-	-	-	6,544,342
Classified	2,262,764	-	-	2,262,764	-	-	-	2,262,764
LTAC	155,321	-	-	155,321	-	-	-	155,321
Fringe Benefits	3,598,598	-	-	3,598,598	-	166,110	-	3,764,708
Supplies	75,677	(5,685)	-	69,992	-	-	-	69,992
Other Operating	576,048	(5,788)	-	570,260	-	-	-	570,260
Capital	7,116	(1,425)	-	5,691	-	-	-	5,691
Other Outgo	262,412	-	(312,368)	(49,956)	-	-	-	(49,956)
	<b>13,482,278</b>	<b>(12,898)</b>	<b>(312,368)</b>	<b>13,157,012</b>	-	<b>166,110</b>	-	<b>13,323,122</b>
<b>CENTRAL SERVICES</b>								
Certificated	809,239	-	-	809,239	-	-	-	809,239
Classified	12,257,080	-	-	12,257,080	-	-	-	12,257,080
LTAC	581,140	-	-	581,140	-	-	-	581,140
Fringe Benefits - Central Office	7,258,243	-	-	7,258,243	-	291,175	-	7,549,418
Retirees	1,135,204	-	-	1,135,204	-	-	-	1,135,204
Unallocated	181,908	-	-	181,908	-	-	-	181,908
Supplies	897,328	(151,170)	-	746,158	-	-	-	746,158
Other Operating	7,051,670	(49,909)	(56,000)	6,945,761	-	-	-	6,945,761
Capital	389,207	(204,460)	-	184,747	-	-	-	184,747
Other Outgo	(44,927)	(559)	(405,000)	(450,486)	-	-	-	(450,486)
	<b>30,516,092</b>	<b>(406,098)</b>	<b>(461,000)</b>	<b>29,648,994</b>	-	<b>291,175</b>	-	<b>29,940,169</b>
<b>Contingency/Transfers</b>								
Other Contingencies / Negotiations	864,000	-	-	864,000	-	-	-	864,000
Health Fund Transfer	6,500	-	-	6,500	-	-	-	6,500
	<b>870,500</b>	-	-	<b>870,500</b>	-	-	-	<b>870,500</b>
<b>STRS ON-BEHALF PAYMENTS</b>								
	<b>1,857,000</b>			<b>1,857,000</b>				<b>1,857,000</b>
<b>Total</b>	<b>103,375,261</b>	<b>(482,933)</b>	<b>(2,014,627)</b>	<b>100,877,701</b>	-	<b>1,193,513</b>	-	<b>102,071,214</b>
								<b>102,071,214</b>
							Revenue Budget	101,880,426
							Deficit	(190,788)

**Notes:**

- (1) No SB361 adjustment
- (2) Augmentation for PERS/STRS