

**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)

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

⁽¹⁾ 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.

⁽²⁾ 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.

⁽³⁾ 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

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

⁽¹⁾ 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.

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

⁽³⁾ 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
	2017-2018 FINAL AMENDED BUDGET 6/30/2018	2017-2018 REVERSE Prior Year Encumbrance Augmentation	2017-2018 REVERSE Prior Year One-Time Augmentation	2018-2019 ADJUSTED Beginning Allocation	2018-2019 ADJUSTMENT SB361 (1)	2018-2019 PERS & STRS Rate Increase (2)	2018-2019 AUGMENT 2017-2018 Encumbrance	2018-2019 FINAL BUDGET
MODESTO								
Certificated	30,461,975	-	-	30,461,975	-	-	-	30,461,975
Classified	8,074,234	-	-	8,074,234	-	-	-	8,074,234
L/TAC	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
	56,649,391	(63,937)	(1,241,259)	55,344,195	-	736,228	-	56,080,423
COLUMBIA								
Certificated	6,544,342	-	-	6,544,342	-	-	-	6,544,342
Classified	2,262,764	-	-	2,262,764	-	-	-	2,262,764
L/TAC	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	(5,786)	-	570,262	-	-	-	570,262
Capital	7,116	(1,425)	-	5,691	-	-	-	5,691
Other Outgo	262,412	-	(312,368)	(49,956)	-	-	-	(49,956)
	13,482,278	(12,898)	(312,368)	13,157,012	-	166,110	-	13,323,122
CENTRAL SERVICES								
Certificated	809,239	-	-	809,239	-	-	-	809,239
Classified	12,257,060	-	-	12,257,060	-	-	-	12,257,060
L/TAC	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)
	30,516,092	(406,098)	(461,000)	29,548,994	-	291,175	-	29,940,169
Contingency/Transfers								
Other Contingencies / Negotiations	864,000	-	-	864,000	-	-	-	864,000
Health Fund Transfer	6,500	-	-	6,500	-	-	-	6,500
	870,500	-	-	870,500	-	-	-	870,500
STRS ON-BEHALF PAYMENTS								
	1,857,000	-	-	1,857,000	-	-	-	1,857,000
Total	103,375,261	(482,933)	(2,014,627)	100,877,701	-	1,193,513	-	102,071,214
								101,880,426
								(190,788)

Reconciliation of Deficit:
 Calculated Deficit
 Utilization of One-Time Savings From PY Budget Savings

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