

RSCCD - 2014-15 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13
Based on 13-14 Reported Recal FTES + estimated 1% growth - excluding budget center carryovers - as of March 17, 2015

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
APPORTIONMENT REVENUE									
Base Allocation	\$ 4,498,258	\$ 4,498,258		\$ 3,373,694	\$ 3,373,694				\$ 7,871,952
Grandfathered or Approved Center	\$ 1,124,565		\$ 1,124,565	\$ 1,124,565		\$ 1,124,565			\$ 2,249,130
FTES Base	\$ 86,765,044	\$ 71,834,204	\$ 14,930,841	\$ 37,392,288	\$ 31,503,022	\$ 5,889,266			\$ 124,157,332
Subtotal	\$ 92,387,867	\$ 76,332,462	\$ 16,055,406	\$ 41,890,547	\$ 34,876,716	\$ 7,013,831	\$ -	\$ -	\$ 134,278,414
Projected COLA - .85%	\$ 799,341	\$ 612,868	\$ 186,472	\$ 342,026	\$ 274,001	\$ 68,026			\$ 1,141,367
Estimated Restoration/Access/Growth - 1%	\$ 875,010	\$ 724,438	\$ 150,572	\$ 377,118	\$ 317,728	\$ 59,391			\$ 1,252,128
Deficit Coefficient	\$ (1,427,212)	\$ (1,094,268)	\$ (332,944)	\$ (610,684)	\$ (489,225)	\$ (121,459)			\$ (2,037,896)
One-time apportionment adjustment (prior year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL ESTIMATED APPORTIONMENT REVENUE	\$ 92,635,006	\$ 76,575,499	\$ 16,059,506	\$ 41,999,007	\$ 34,979,219	\$ 7,019,788	\$ -	\$ -	\$ 134,634,013
<i>Percentages</i>	68.81%	56.88%	11.93%	31.19%	25.98%	5.21%			
OTHER STATE REVENUE									
Lottery, Unrestricted	\$ 2,612,192	\$ 2,024,216	\$ 587,976	\$ 1,108,143	\$ 876,900	\$ 231,243			\$ 3,720,335
State Mandate	\$ 1,460,882	\$ 1,460,882	\$ -	\$ 626,987	\$ 626,987			\$ -	\$ 2,087,869
Part-Time Faculty Compensation	\$ 483,932	\$ 372,953	\$ 110,979	\$ 207,715	\$ 164,068	\$ 43,647			\$ 691,647
Subtotal, Other State Revenue	\$ 4,557,006	\$ 3,858,051	\$ 698,955	\$ 1,942,845	\$ 1,667,955	\$ 274,890	\$ -	\$ -	\$ 6,499,851
TOTAL ESTIMATED REVENUE	\$ 97,192,012	\$ 80,433,551	\$ 16,758,461	\$ 43,941,852	\$ 36,647,174	\$ 7,294,678	\$ -	\$ -	\$ 141,133,864
<i>Percentages</i>	68.87%	56.99%	11.87%	31.13%	25.97%	5.17%			
Less Institutional Cost Expenditures									\$ 11,468,240
Less Net District Services Expenditures									\$ 26,991,077
									\$ 102,674,547
ESTIMATED REVENUE	\$ 70,706,955	\$ 58,515,215	\$ 12,191,740	\$ 31,967,592	\$ 26,660,731	\$ 5,306,861			\$ 102,674,547
BUDGET EXPENDITURES FOR FY 2014-15									
SAC/CEC Expenses	\$ 76,413,454	\$ 66,438,190	\$ 9,975,264						\$ 76,413,454
SCC/OEC Expenses				\$ 35,677,408	\$ 30,957,931	\$ 4,719,477			\$ 35,677,408
District Services Expenses							\$ 27,595,951		\$ 27,595,951
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,520,586	\$ 3,520,586
Retirees Non-Instructional-local experience charge								\$ 3,694,621	\$ 3,694,621
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,800,000	\$ 1,800,000
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 1,850,000	\$ 1,850,000
TOTAL ESTIMATED EXPENDITURES	\$ 76,413,454	\$ 66,438,190	\$ 9,975,264	\$ 35,677,408	\$ 30,957,931	\$ 4,719,477	\$ 27,595,951	\$ 11,468,240	\$ 151,155,053
Percent of Total Estimated Expenditures	50.55%	43.95%	6.60%	23.60%	20.48%	3.12%	18.26%	7.59%	
ESTIMATED EXPENSES UNDER/(OVER) REVENUE	\$ (5,706,499)	\$ (7,922,975)	\$ 2,216,476	\$ (3,709,816)	\$ (4,297,200)	\$ 587,384			\$ (9,416,315)
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	\$ 1,683,565	\$ 1,683,565		\$ 372,978	\$ 372,978				\$ 2,056,543
Interest/Investments								\$ 120,000	\$ 120,000
Rents/Leases	\$ 63,480	\$ 63,480		\$ 22,472	\$ 22,472		\$ 205,000		\$ 290,952
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local	\$ 16,995	\$ 16,995						\$ 24,200	\$ 41,195
Subtotal, Other Local Revenue	\$ 1,764,040	\$ 1,764,040	\$ -	\$ 1,785,421	\$ 1,785,421	\$ -	\$ 205,000	\$ 399,874	\$ 4,154,335
ESTIMATED ENDING BALANCE FOR 6/30/15	\$ (3,942,459)	\$ (6,158,935)	\$ 2,216,476	\$ (1,924,395)	\$ (2,511,779)	\$ 587,384			\$ (5,866,854)