

Worst Case Version

San Joaquin Delta College
Budget Planning Scenarios
2011-2012 Fiscal Year and Beyond
February 2011

Unrestricted General Fund

| | <u>FY 10-11</u> | <u>FY 11-12</u> | <u>FY 12-13</u> | <u>FY 13-14</u> | <u>FY 14-15</u> |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Budgeted Income | \$82,475,000 | \$84,540,000 | \$73,430,000 | \$73,430,000 | \$73,430,000 |
| adjustments | | | | | |
| One time mandated cost reimb | \$299,000 | | | | |
| FTES restoration | \$1,772,000 | | | | |
| State take away \$400 million | | -\$5,625,000 | | | |
| State growth \$110 million | | \$1,547,000 | | | |
| State take away second \$400 mil | | -\$7,032,000 | | | |
| Negative COLA restored | <u>\$293,000</u> | | | | |
| Revised Income | \$84,839,000 | \$73,430,000 | \$73,430,000 | \$73,430,000 | |
| Budgeted On going Expenses | \$82,400,000 | \$82,400,000 | \$80,888,000 | \$77,810,000 | \$73,410,000 |
| One time costs | \$3,838,000 | | | | |
| adjustments | | | | | |
| Reduced CDC support | | -\$380,000 | | | |
| Savings on Reorg costs | | -\$215,000 | | | |
| Reduced Hrly Instructional | | -\$250,000 | | | |
| Step/Column Increases | | \$722,000 | \$722,000 | \$0 | \$0 |
| Health Benefits Cost Increases | | \$1,200,000 | \$1,200,000 | \$0 | \$0 |
| PERS/STRS Rate Increases | | \$161,000 | | | |
| SERP savings (one time) | -\$259,000 | | | | |
| Operational savings (one time) | <u>-\$5,979,000</u> | <u>\$0</u> | <u>\$0</u> | | |
| Revised expenditures | \$80,000,000 | \$83,638,000 | \$82,810,000 | \$77,810,000 | |
| Income less Expense | \$4,839,000 | -\$10,208,000 | -\$9,380,000 | -\$4,380,000 | \$20,000 |
| Planned Expenditure Reductions | \$0 | \$2,750,000 | \$5,000,000 | \$4,400,000 | \$12,150,000 |
| Beginning fund balance | <u>\$10,623,000</u> | <u>\$15,462,000</u> | <u>\$8,004,000</u> | <u>\$3,624,000</u> | \$3,644,000 |
| Estimated Ending Balance | \$15,462,000 | \$8,004,000 | \$3,624,000 | \$3,644,000 | |
| District General Reserve 5% | <u>\$4,000,000</u> | <u>\$4,181,900</u> | <u>\$4,140,500</u> | <u>\$3,890,500</u> | |
| Difference | \$11,462,000 | \$3,822,100 | -\$516,500 | -\$246,500 | |

Please note the numbers used here are estimates based on current information and subject to change

Middle Case Version

San Joaquin Delta College
 Budget Planning Scenarios
 2011-2012 Fiscal Year and Beyond
 February 2011

Unrestricted General Fund

| | <u>FY 10-11</u> | <u>FY 11-12</u> | <u>FY 12-13</u> | <u>FY 13-14</u> | <u>FY 14-15</u> |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Budgeted Income | \$82,475,000 | \$84,540,000 | \$77,368,000 | \$77,368,000 | \$77,368,000 |
| adjustments | | | | | |
| One time mandated cost reimb | \$299,000 | | | | |
| FTES restoration | \$1,772,000 | | | | |
| State take away \$620 million | | -\$8,719,000 | | | |
| State growth \$110 million | | \$1,547,000 | | | |
| Negative COLA restored | <u>\$293,000</u> | | | | |
| Revised Income | \$84,839,000 | \$77,368,000 | \$77,368,000 | \$77,368,000 | |
| Budgeted On going Expenses | \$82,400,000 | \$82,400,000 | \$81,837,000 | \$80,959,000 | \$77,359,000 |
| One time costs | \$3,838,000 | | | | |
| adjustments | | | | | |
| Reduced CDC support | | -\$380,000 | | | |
| Savings on Reorg costs | | -\$215,000 | | | |
| Reduced Hrly Instructional | | -\$250,000 | | | |
| Step/Column Increases | | \$722,000 | \$722,000 | | |
| Health Benefits Cost Increases | | \$1,200,000 | \$1,200,000 | | |
| PERS/STRS Rate Increases | | \$160,000 | | | |
| SERP savings (one time) | -\$259,000 | | | | |
| Operational savings (one time) | <u>-\$5,979,000</u> | <u>\$0</u> | <u>\$0</u> | | |
| Revised expenditures | \$80,000,000 | \$83,637,000 | \$83,759,000 | \$80,959,000 | |
| Income less Expense | \$4,839,000 | -\$6,269,000 | -\$6,391,000 | -\$3,591,000 | \$9,000 |
| Planned Expenditure Reductions | \$0 | \$1,800,000 | \$2,800,000 | \$3,600,000 | |
| Beginning fund balance | <u>\$10,623,000</u> | <u>\$15,462,000</u> | <u>\$10,993,000</u> | <u>\$7,402,000</u> | \$7,411,000 |
| Estimated Ending Balance | \$15,462,000 | \$10,993,000 | \$7,402,000 | \$7,411,000 | |
| District General Reserve 5% | <u>\$4,000,000</u> | <u>\$4,181,850</u> | <u>\$4,187,950</u> | <u>\$4,047,950</u> | |
| Difference | \$11,462,000 | \$6,811,150 | \$3,214,050 | \$3,363,050 | |

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San Joaquin Delta College
Budget Planning Scenarios
2011-2012 Fiscal Year and Beyond
February 2011

Best Case Version

Unrestricted General Fund

| | <u>FY 10-11</u> | <u>FY 11-12</u> | <u>FY 12-13</u> | <u>FY 13-14</u> | <u>FY 14-15</u> |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Budgeted Income | \$82,475,000 | \$84,540,000 | \$80,462,000 | \$80,462,000 | \$80,462,000 |
| adjustments | | | | | |
| One time mandated cost reimb | \$299,000 | | | | |
| FTES restoration | \$1,772,000 | | | | |
| State take away \$400 million | | -\$5,625,000 | | | |
| State growth \$110 million | | \$1,547,000 | | | |
| Negative COLA restored | <u>\$293,000</u> | | | | |
| Revised Income | \$84,839,000 | \$80,462,000 | \$80,462,000 | \$80,462,000 | |
| Budgeted On going Expenses | \$82,400,000 | \$82,400,000 | \$82,137,000 | \$82,259,000 | \$80,459,000 |
| One time costs | \$3,838,000 | | | | |
| adjustments | | | | | |
| Reduced CDC support | | -\$380,000 | | | |
| Savings on Reorg costs | | -\$215,000 | | | |
| Reduced Hrly Instructional | | -\$250,000 | | | |
| Step/Column Increases | | \$722,000 | \$722,000 | | |
| Health Benefits Cost Increases | | \$1,200,000 | \$1,200,000 | | |
| PERS/STRS Rate Increases | | \$160,000 | | | |
| SERP savings (one time) | -\$259,000 | | | | |
| Operational savings (one time) | <u>-\$5,979,000</u> | <u>\$0</u> | <u>\$0</u> | | |
| Revised expenditures | \$80,000,000 | \$83,637,000 | \$84,059,000 | \$82,259,000 | |
| Income less Expense | \$4,839,000 | -\$3,175,000 | -\$3,597,000 | -\$1,797,000 | \$3,000 |
| Planned Expenditure Reductions | \$0 | \$1,500,000 | \$1,800,000 | \$1,800,000 | |
| Beginning fund balance | <u>\$10,623,000</u> | <u>\$15,462,000</u> | <u>\$13,787,000</u> | <u>\$11,990,000</u> | \$11,993,000 |
| Estimated Ending Balance | \$15,462,000 | \$13,787,000 | \$11,990,000 | \$11,993,000 | |
| District General Reserve 5% | <u>\$4,000,000</u> | <u>\$4,181,850</u> | <u>\$4,202,950</u> | <u>\$4,112,950</u> | |
| Difference | \$11,462,000 | \$9,605,150 | \$7,787,050 | \$7,880,050 | |

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