



**Yosemite Community College District
Budget Allocation Review
2005-2006**

**A Presentation by
Teresa M. Scott
Executive Vice Chancellor**



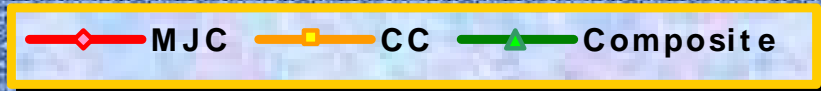
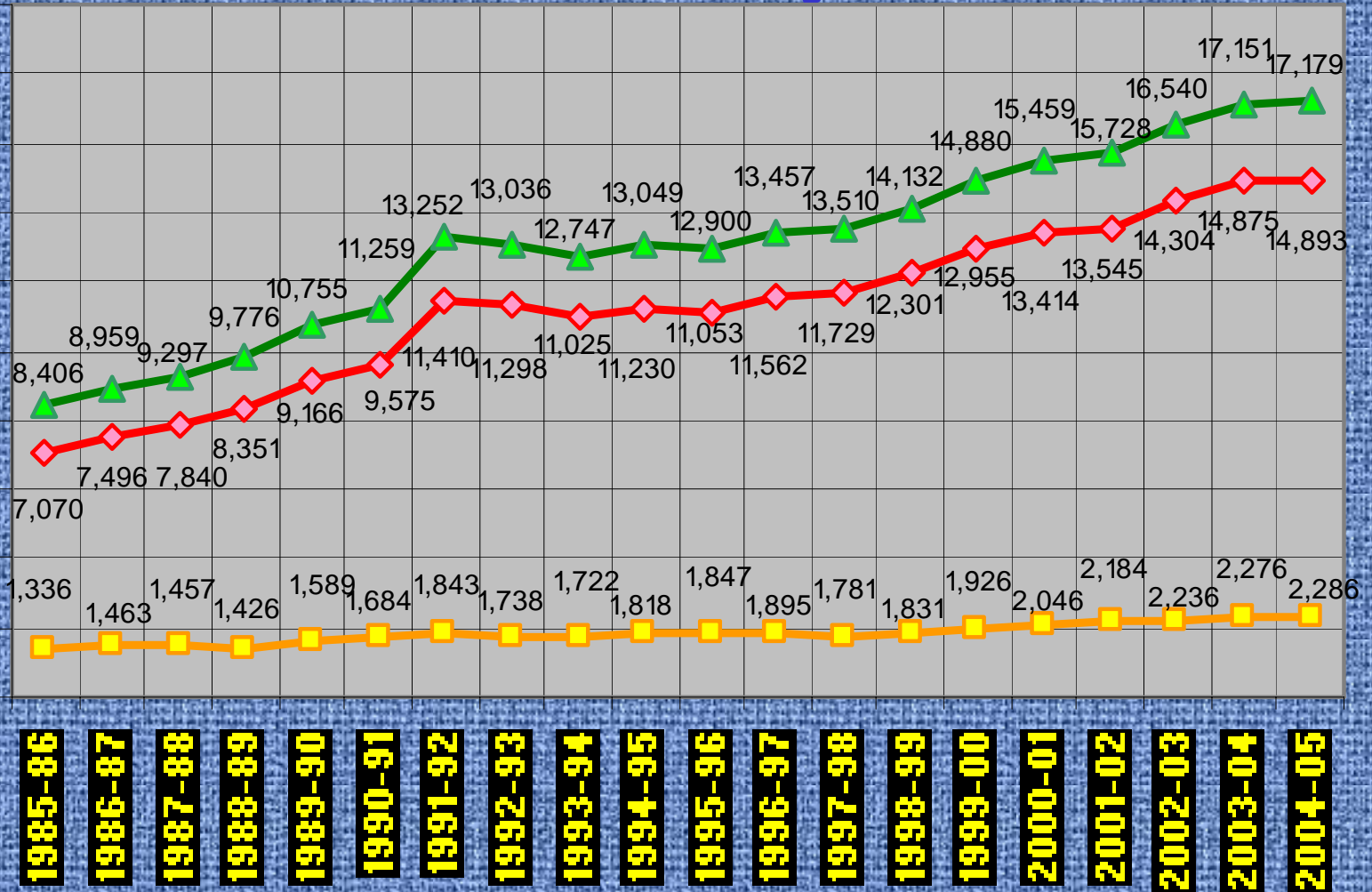
Yosemite Community College District Budget Review 2005-2006

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Annual FTES

20-Year Analysis

20,000.00
18,000.00
16,000.00
14,000.00
12,000.00
10,000.00
8,000.00
6,000.00
4,000.00
2,000.00
0.00



**YOSEMITE COMMUNITY COLLEGE DISTRICT
GENERAL FUND BUDGET
FINAL BUDGET 2005-2006
PROJECTED BUDGET 2006-2007**

FINAL ADJUSTED

FINAL06BGT2
TMS

	(1) 2004-2005 AMENDED BUDGET	(2) 2004-2005 ACTUAL	(3) 2005-2006 FINAL BUDGET	(4) 2006-2007 PROJECTED BUDGET
1. Beginning Balance, July 1	8,709,537	8,709,537	10,362,665	7,697,021
REVENUE				
Unrestricted Revenue				
2. State Apportionment	69,156,673	69,153,414 (1)	73,751,763 (12)	73,751,763
3. State Apportionment Part-Time Equity	753,662	753,662 (2)	753,662 (13)	753,662
5. Prior Year Adjustments	426,492	426,492 (3)	0	0
6. Enrollment Admin Fee	125,000	185,910	190,000	190,000
7. Non-Resident Tuition	520,000	589,621	600,000	600,000
8. Interest	200,000	108,833	150,000	150,000
9. Other	1,900,000	1,632,587 (4)	200,000	200,000
10. Lottery	2,000,000	2,115,490 (5)	2,000,000 (14)	2,000,000
11. Total Unrestricted Revenue	75,081,827	74,966,009	77,645,425	77,645,425
Restricted Revenue				
12. Restricted Programs	25,590,197	23,654,144	26,000,000	26,000,000
13. Health Fee Fund	465,000	431,208	465,000	465,000
14. Total Restricted Revenue	26,055,197	24,085,352 (6)	26,465,000 (15)	26,465,000
15. Total Revenue	101,137,024	99,051,361	104,110,425	104,110,425
16. Total Funds Available	109,846,561	107,760,898	114,473,090	111,807,446

**YOSEMITE COMMUNITY COLLEGE DISTRICT
GENERAL FUND BUDGET
FINAL BUDGET 2005-2006
PROJECTED BUDGET 2006-2007**

FINAL ADJUSTED

FINAL06BGT2

TMS

	(1) 2004-2005 AMENDED BUDGET	(2) 2004-2005 ACTUAL	(3) 2005-2006 FINAL BUDGET	(4) 2006-2007 PROJECTED BUDGET
EXPENDITURES				
17. Modesto JC - Unrestricted	39,961,106	39,977,967	44,333,849 (16)	44,302,259
18. Columbia College - Unrestricted	9,934,365	9,737,677	11,045,672 (16)	10,993,770
19. Central Services - Unrestricted	20,528,356	20,321,534	20,627,963	20,373,888
20. Current Retiree Benefit Costs	2,267,849	2,481,374 (7)	2,516,085	2,516,085
21. Total Central Services	22,796,205	22,802,908	23,144,048 (17)	22,889,973
Transfers/Contingencies				
22. Part-Time Faculty Pay Equity	753,662	753,662	0	0
23. Health Fund	6,500	6,500	6,500	6,500
24. Health Benefit Increase	356,000		356,000 (18)	356,000
25. Scheduled Maintenance Match	0		0	0
26. Debt Service Obligation	0		0	0
27. COLA Contingency	340,000		1,225,000 (19)	1,225,000
28. Future Retiree Benefit Costs	0		0	0
29. Total Transfers/Contingencies	1,456,162	760,162	1,587,500	1,587,500
30. Total Unrestricted Expenditures	74,147,838	73,278,714 (8)	80,111,069	79,773,502
Restricted Expenditures				
31. Restricted Programs	25,590,197	23,601,513	26,000,000	26,000,000
32. Health Fee Fund	665,000	518,006	665,000	665,000
33. Total Restricted Expenditures	26,255,197	24,119,519 (6)	26,665,000 (15)	26,665,000
34. Total Expenditures	100,403,035	97,398,233	106,776,069	106,438,502
35. MJC Deficit	500,000			
36. General Fund Ending Balance	8,943,526	10,362,665	7,697,021	5,368,944
37. Restricted	300,000	753,150 (9)	300,000 (20)	300,000
38. Restricted - Health	324,827	438,030	438,030	400,000
39. Designated Reserve	3,600,000	3,600,000 (10)	4,000,000 (21)	4,000,000
40. Undesignated	4,718,699	5,571,485 (11)	2,958,991 (22)	668,944
41. General Fund Ending Balance	8,943,526	10,362,665	7,697,021	5,368,944

YOSEMITE COMMUNITY COLLEGE DISTRICT

NOTES TO ACTUAL 2004-2005 GENERAL FUND TRANSACTIONS

NOTES TO FINAL 2005-2006 GENERAL FUND BUDGET

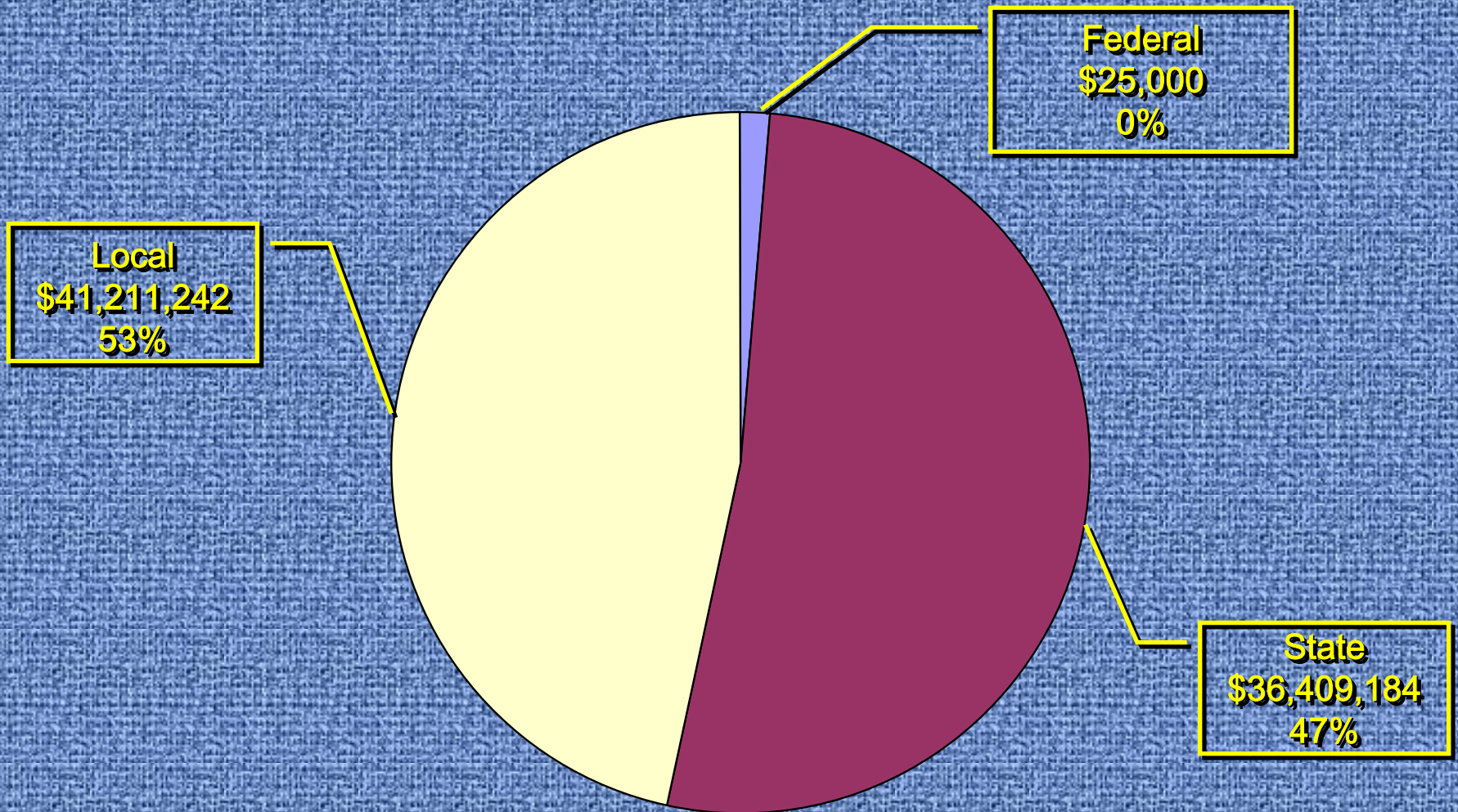
2004-2005 ACTUAL TRANSACTIONS

1. The District received zero new growth revenue for fiscal year 2004-2005. Apportionment revenue includes 2.41% Cost of Living Adjustment (COLA) and for the first time Partnership for Excellence funds (PFE) are included in base revenue.
2. An allocation to bring equity to part-time faculty salaries relative to permanent faculty salaries was received and allocated to the Colleges. The equity allocation will be paid as a bonus for work performed in the 2004-2005 fiscal year by part-time faculty and for permanent faculty who worked in excess of their contract load.
3. Prior year adjustment revenue is a result of the state recalculating growth revenue after all final statewide FTES were reported for 2003-2004.
4. Other income includes a \$1.5 million dollar one-time refund from the SEBA JPA, which was dissolved during the 2002-2003 fiscal year.
5. Unrestricted lottery revenue was funded at \$114 per FTES.
6. The Restricted General Fund includes categorical programs, grants, contracts, co-curricular activity, and the Health and Parking Funds.
7. Retiree benefit costs increased substantially due to the large number of new retirees who took advantage of the "Golden Handshake" offered during the 2003-2004 fiscal year.
8. Not including District benefit costs, Modesto Junior College overspent their budget by approximately \$500,000. Overall, the District carried over approximately \$570,000 to the 2005-2006 fiscal year. The budget savings represents .0077 of the Unrestricted General Fund.
9. Restricted for specific purposes:
 - a. Encumbrances at Year End
 - b. Warehouse Inventory
 - c. Prepaid Expenses
 - d. Parking and Health Fund Balances
10. A 5% fund balance reserve is set-aside at the direction of the State Chancellor's Office and the District's Board of Trustees.
11. Undesignated Fund Balance carried to the 2005-2006 fiscal year.

2005-2006 FINAL BUDGET

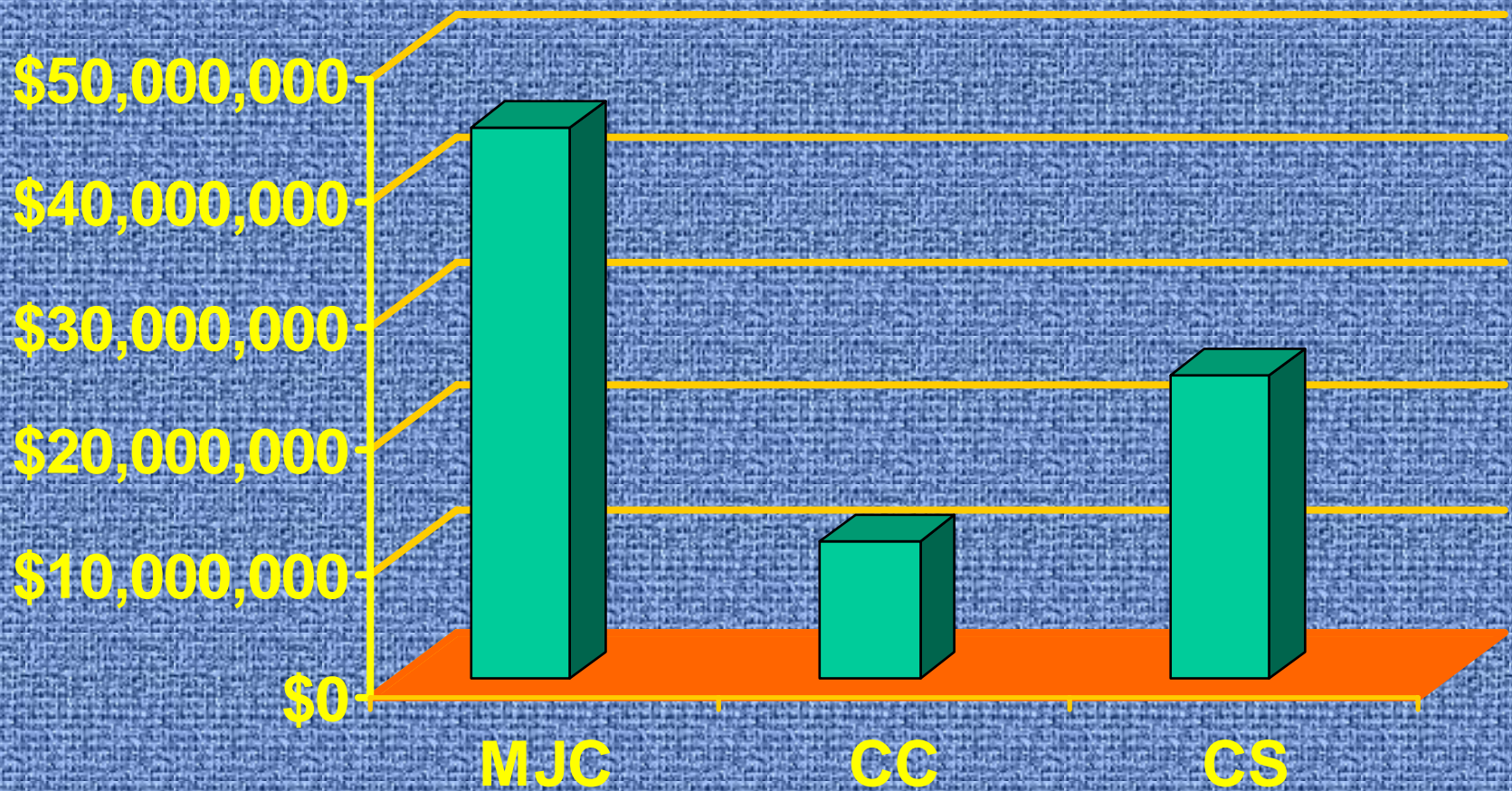
12. State apportionment revenue includes a 4.23% COLA and zero new growth revenue. A portion of the COLA has been allocated to the Colleges and Central Services to cover the cost of negotiated salary and benefit agreements and fringe benefit increases for retirees. State apportionment revenue also includes approximately \$380,000 in equalization funds.
13. The part-time equity allocation has been distributed to the Colleges to fund the new part-time salary schedule.
14. The unrestricted lottery budget is based on \$114 per FTES.
15. The Restricted General Fund includes categorical programs, grants, contracts, co-curricular activity and the Health and Parking Funds.
16. The College budgets have been adjusted for the following:
 - a. Encumbrances
 - b. Partnership for Excellence augmentation
 - c. Part-time equity augmentation
 - d. COLA
 - e. Medical benefit cost increase
17. The Central Services budget has been adjusted for the following:
 - a. Encumbrances
 - b. COLA
 - c. Medical benefit cost increase
 - d. Retiree benefit cost increase
18. A contingency for increased Medical Benefit cost is set-aside.
19. A contingency for potential additional COLA allocation is set-aside.
20. Restricted for prepaid expenses and warehouse inventory.
21. A 5% reserve is set-aside at the direction of the State Chancellor's Office and the Board of Trustees.
22. Undesignated Fund Balance carried to fiscal 2006-2007.

YCCD Unrestricted Revenue

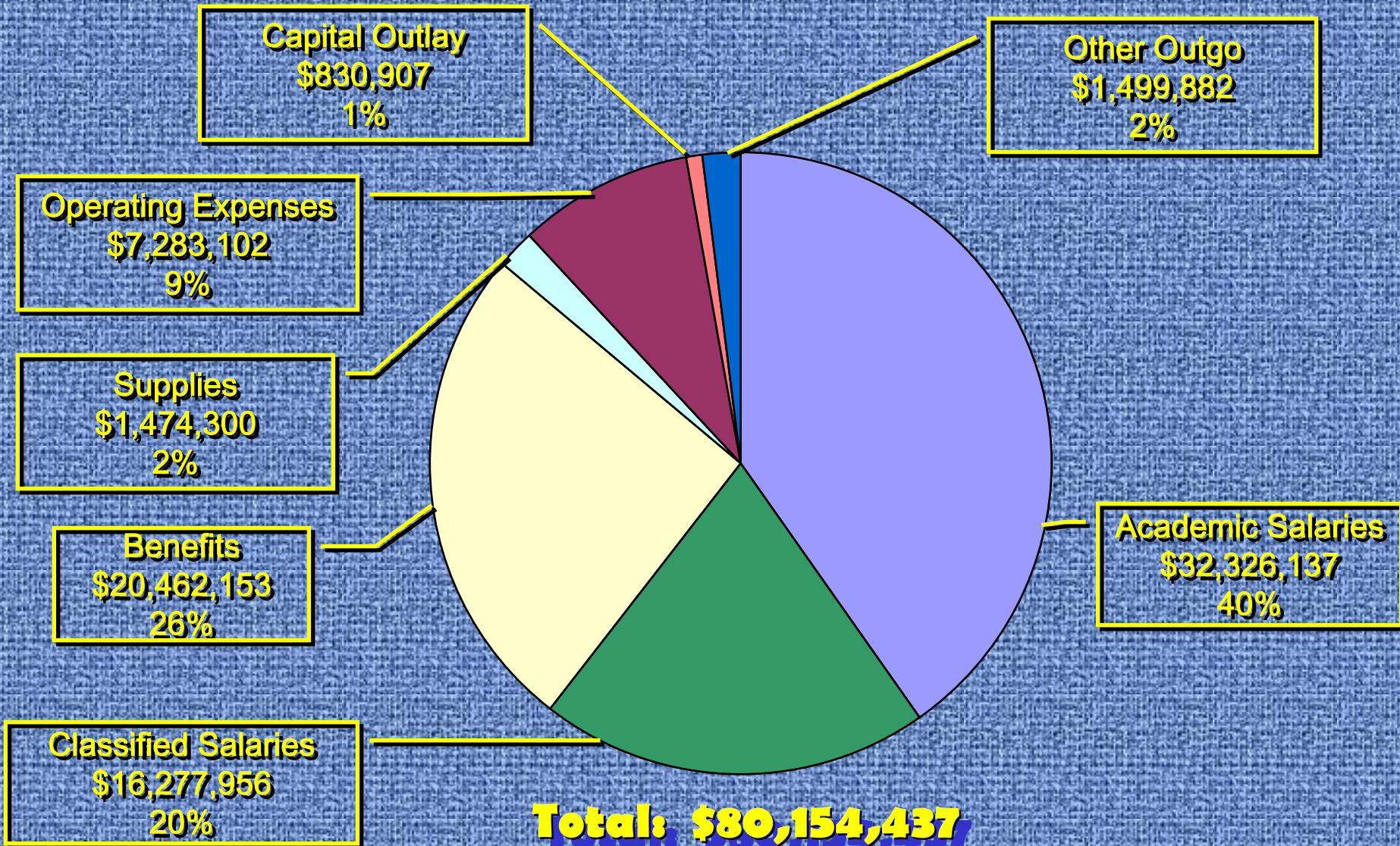


Total: \$77,645,426

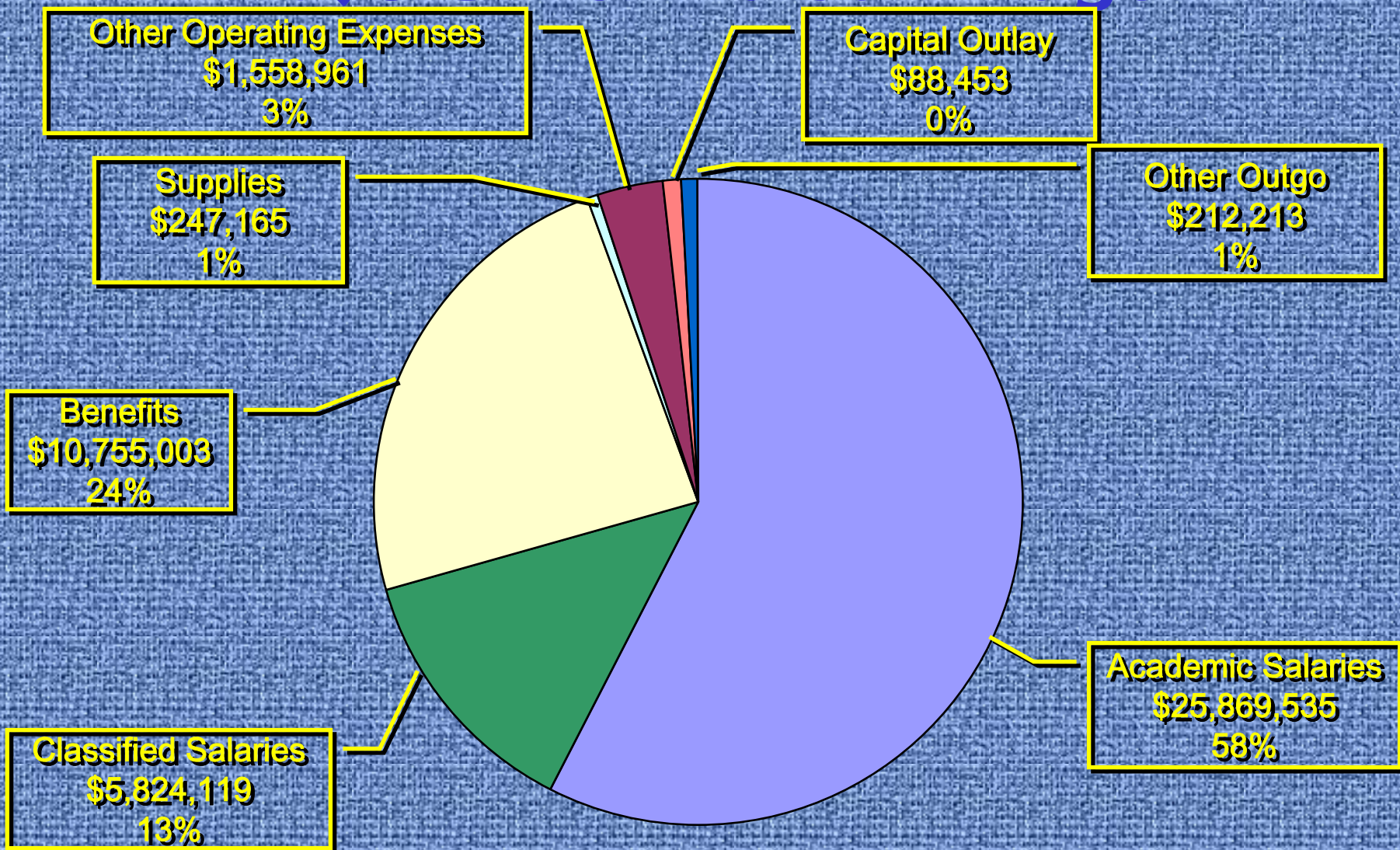
Unrestricted Budget 2005-2006



YCCD Unrestricted Budget

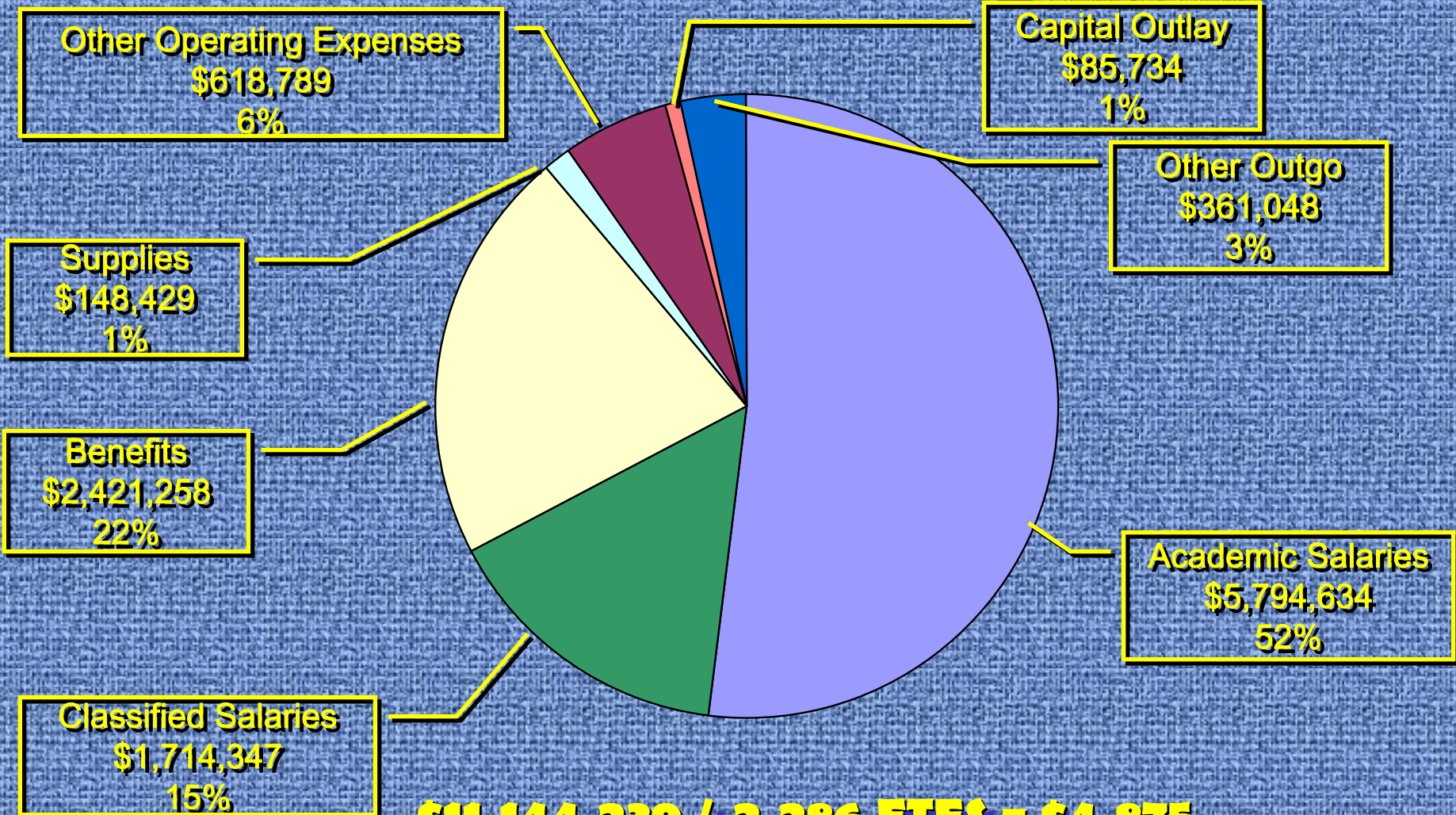


MJC Unrestricted Budget



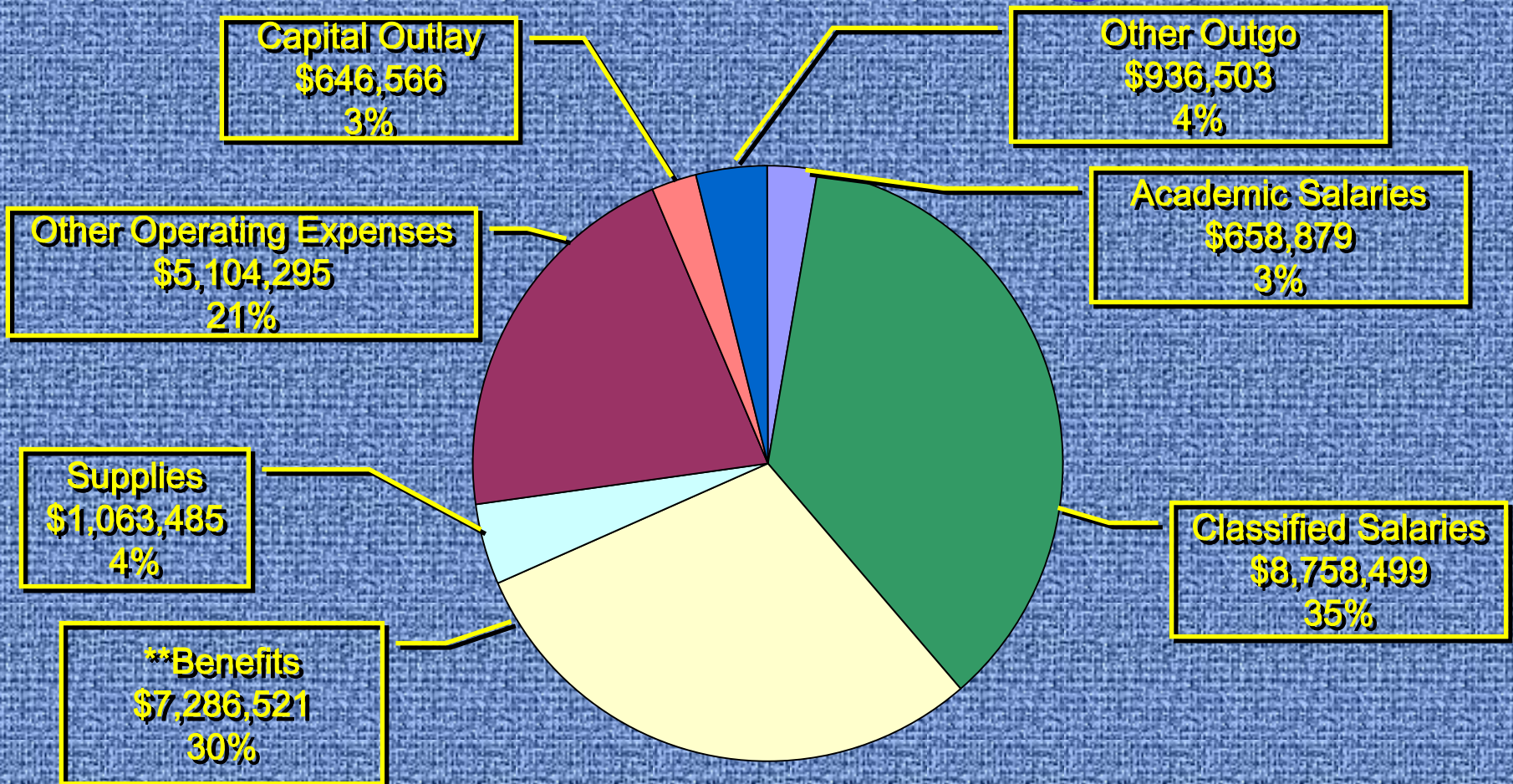
\$44,555,449 / 14,893 FTEs = \$2,992

Columbia College Unrestricted Budget



\$11,144,239 / 2,286 FTEs = \$4,875

Central Services Unrestricted Budget

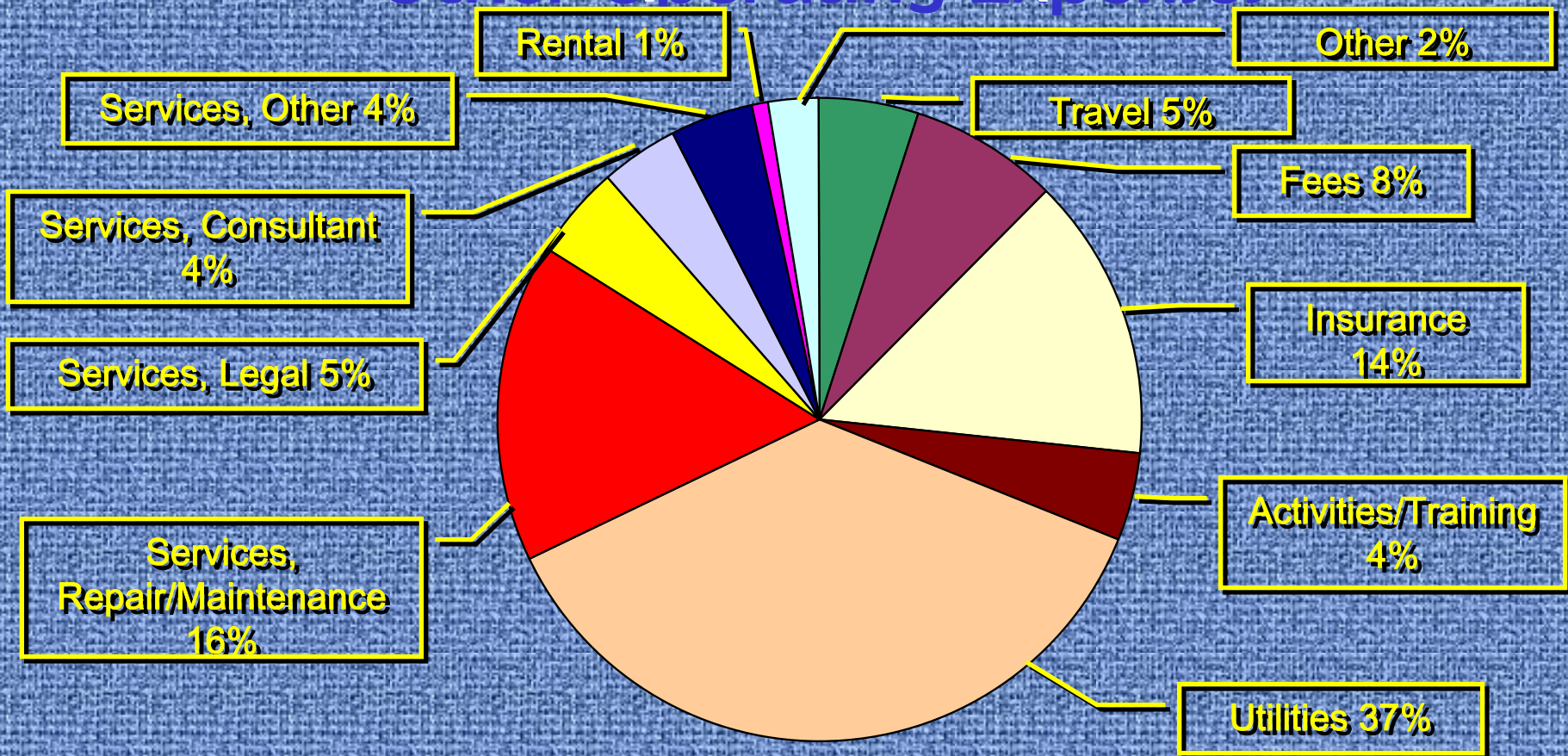


****Benefits Include**

\$2.5 million Retiree Benefits

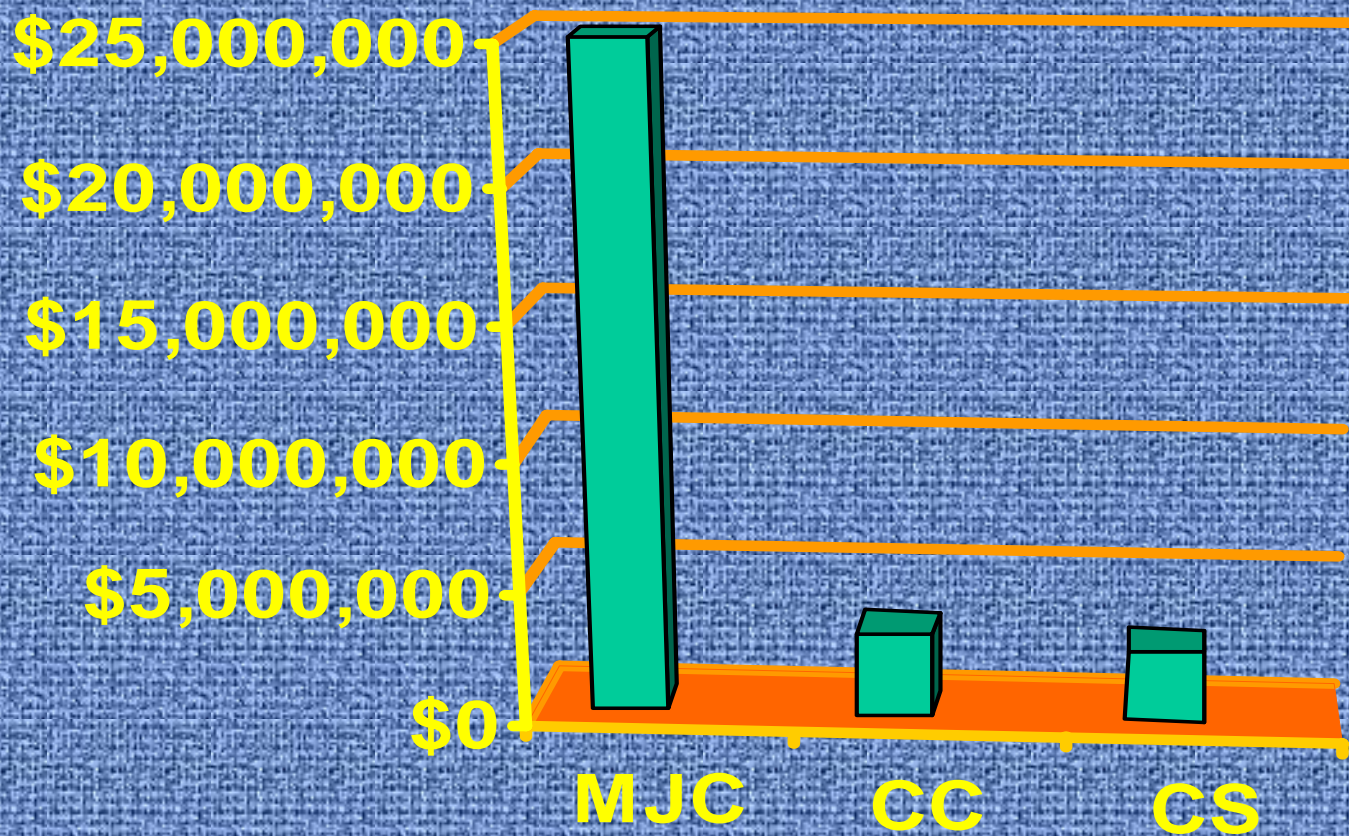
Total: \$24,454,748

Central Services Unrestricted Budget Other Operating Expenses

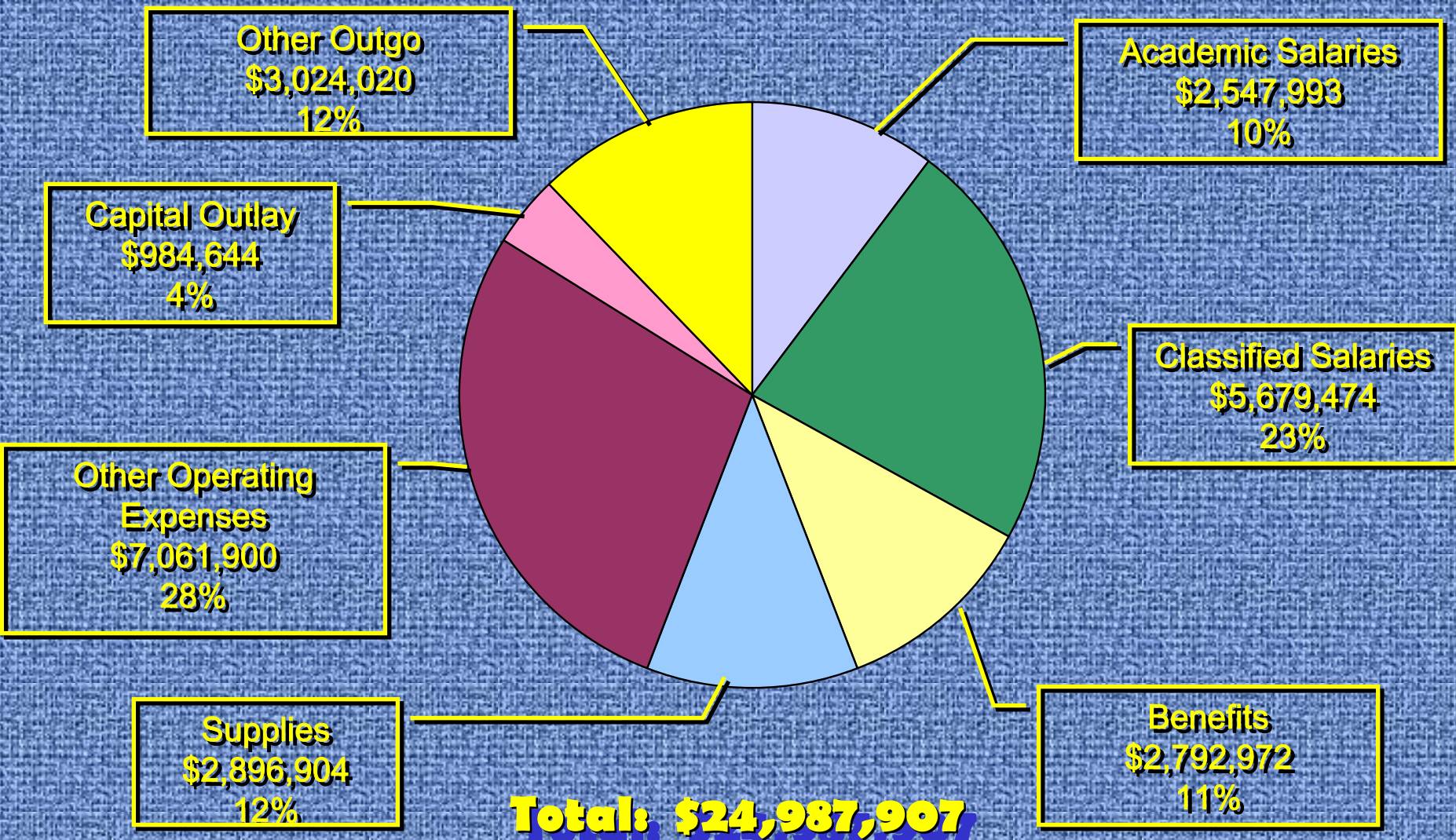


Total: \$5,104,295

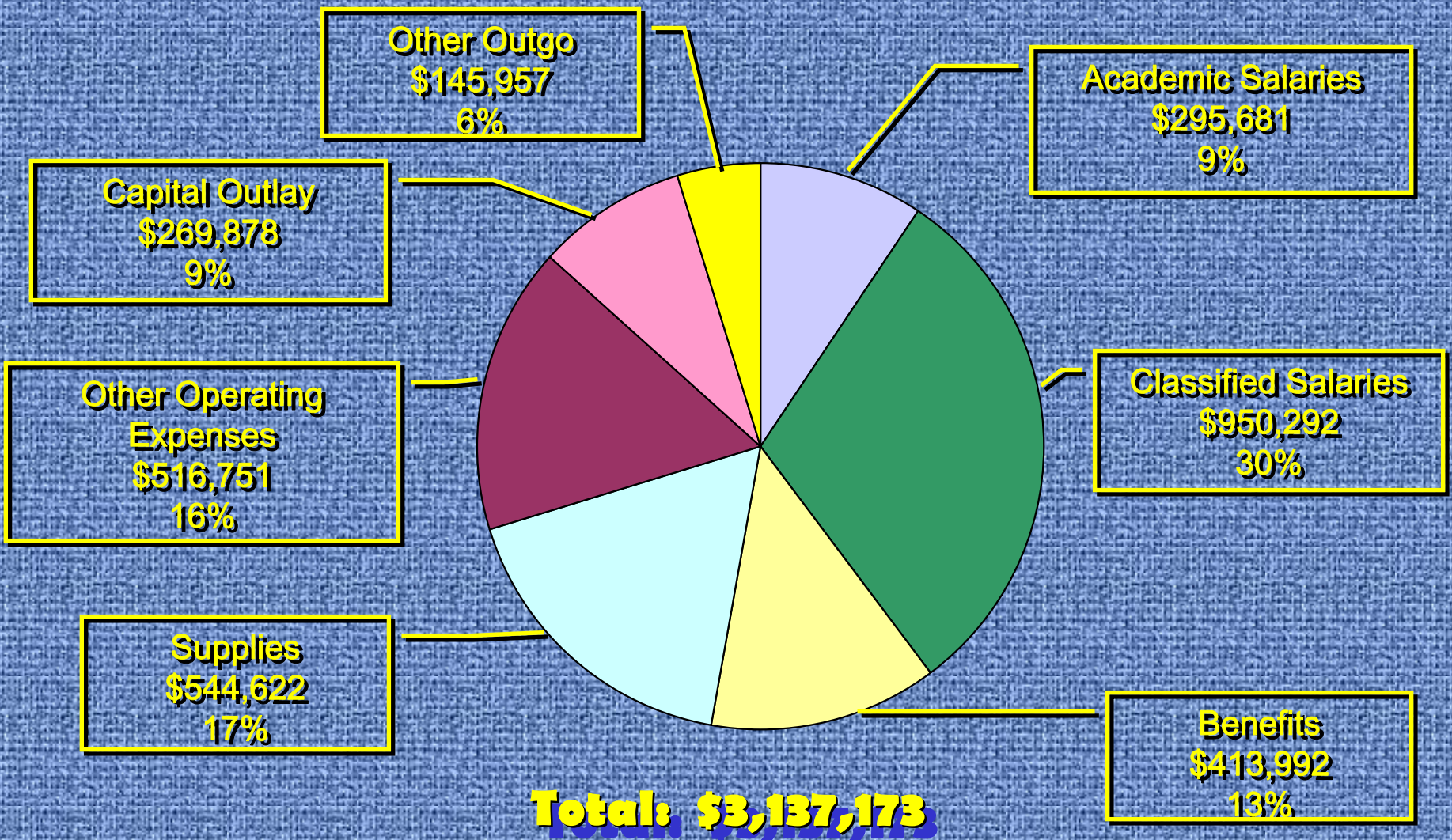
Restricted Budget 2005-2006



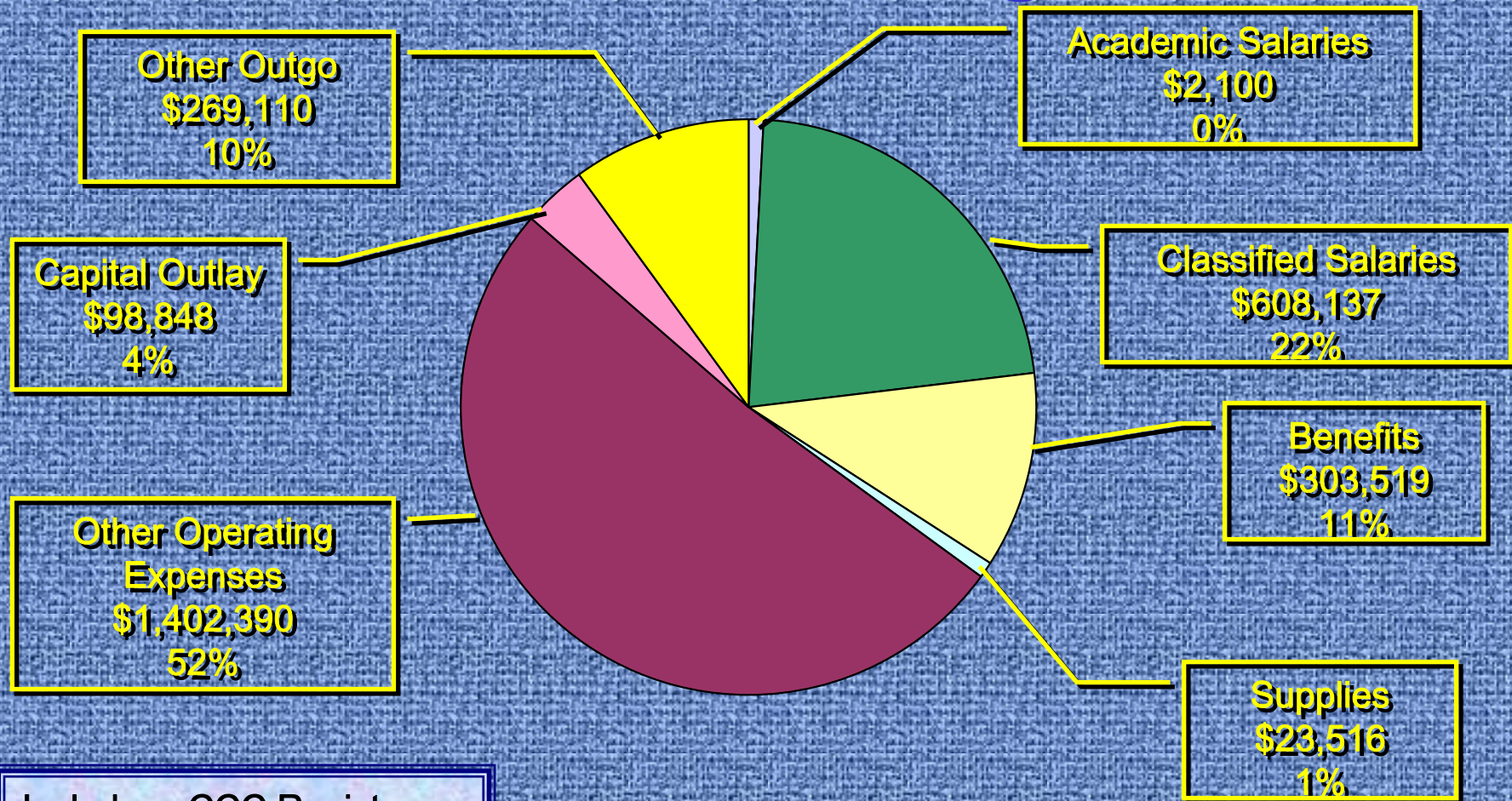
Modesto Junior College Restricted Budget



Columbia College Restricted Budget



Central Services Restricted Budget



Includes: CCC Registry, DSPS/PADS, TTIP, USDA-RUS, VTEA, among others

Total: \$2,707,620