



Yosemite Community College District **2018-2019 Final Budget**

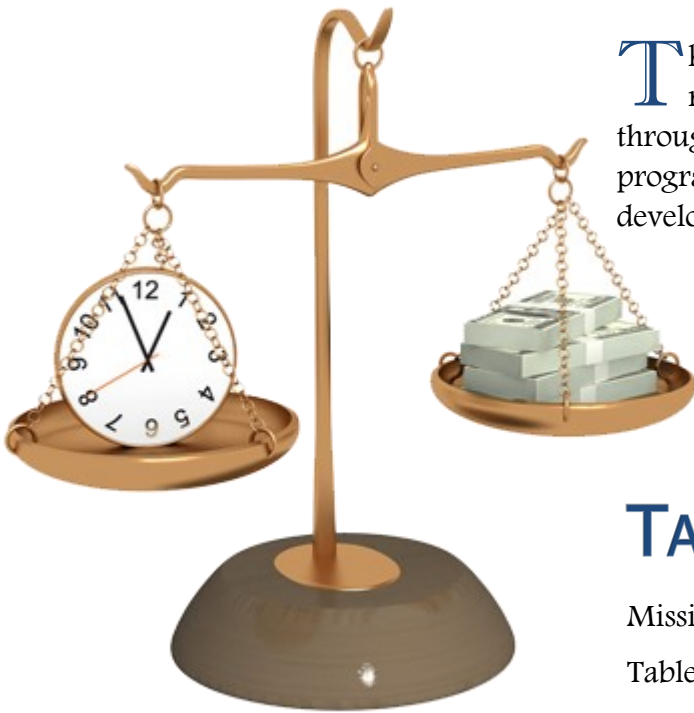
September 12, 2018

Prepared by

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www.yosemite.edu/fiscalservices/budget.htm



YCCD MISSION

The Yosemite Community College District is committed to responding to the needs of our diverse community through excellence in teaching, learning and support programs contributing to social, cultural, and economic development and wellness.

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GENERAL FUND BUDGET OVERVIEW

On June 13, 2018, the Yosemite Community College District Board of Trustees adopted the 2018-2019 Tentative General Fund Budget. Since that time, the final State budget, which includes the Community College budget, was signed by the Governor. The 2018-2019 Final YCCD General Fund Budget has been prepared based on the state budget for review, discussion, and adoption by the YCCD Board of Trustees.

With the passage of the State budget, a new Student Centered Funding Formula (SCFF) was created for the California Community College system. For 2018-2019, community colleges will be funded based on 70% full-time equivalent students (FTES), 20% supplemental grant (number of students participating in the Pell Grant Program and California Promise Program), and 10% student success factors (i.e. certificates, associate degree transfers, transfer to 4-year institution, etc.). The formula shifts to a 65/20/15 split in 2019-2020 and to a 60/20/20 split in 2020-2021. The State budget contains a three year hold harmless plus COLA provision during the implementation of this new funding formula.

On September 12, 2018, the YCCD Board of Trustees will adopt the 2018-2019 YCCD General Fund Final Budget.

The simulations prepared by the California Community Colleges Chancellor's Office (CCCCO) during May revise, when the proposed funding formula was 60/20/20, estimated the District was to receive additional new revenue of \$7M. This amount included a 2.71% cost-of-living adjustment (COLA) which equates to approximately \$2,600,000. Upon finalization of the new funding formula with a 70/20/10 split, the updated simulation computed by the CCCCCO resulted in the District receiving an estimated \$8.9M in additional new revenue, which also includes COLA. As the District is able to gather historical data and prepare projections for the data elements included in the SCFF, it will be better able to understand the fiscal impact this new funding formula will have on the District in future years.

General Unrestricted Fund expenditure budgets have been augmented for the increased employer cost to PERS and STRS. Both colleges received a one-time budget augmentation allocating savings from the prior fiscal year, 2017-2018. The \$1,000,000 carryover funds were allocated based on the District's resource allocation model with MJC receiving \$850,000 (85%) and Columbia College receiving \$150,000 (15%). These are one-time only funds and should not be budgeted by the campuses for on-going expenditures.

The District has not yet settled negotiations with the CSEA and YFA bargaining units; however, the budget contains a \$3,800,000 contingency for total compensation proposals for these units and LTAC pending approval by the unions and the Board of Trustees.

The fund balance for the Unrestricted General Fund includes a 10% reserve, per Board policy, of \$10,000,000. The fund balance also includes a reserve for future PERS and STRS employer rate increases.

The Final Restricted General Fund includes State Categorical programs, College Co-Curricular Trust funds, Community Education programs, Grants and other Special Programs, and the College Parking funds. The college Health Funds and the restricted portion of the Great Valley Museum are also included in the reporting of the Restricted General Fund. All balances are restricted in the fund balance and not available for general use.

Also presented are the District's General Obligation Measure E Bond Fund and the Capital Projects Fund budgets for 2018-2019. The District will receive \$419,332 for Scheduled Maintenance and Instructional Support dollars which was allocated 50/50 between the two programs. Budgets will be established in the Capital Projects Fund and the Restricted General Fund for this allocation. The block grant is for specific use and not available for general operations of the District.

YOSEMITE COMMUNITY COLLEGE DISTRICT GENERAL FUND UNRESTRICTED REVENUE BUDGET

FINAL AMENDED BUDGET 2017-2018

FINAL BUDGET 2018-2019

	(1) 2017-2018 FINAL AMENDED BUDGET	(2) 2017-2018 ACTUAL TRANSACTIONS	(3) 2018-2019 FINAL BUDGET	(4) 2019-2020 PROJECTED BUDGET (42)
1. Beginning Balance, July 1	\$15,652,521	\$15,652,521	\$17,374,180	\$15,334,112
REVENUE				
2. State Apportionment	95,602,017	95,564,829 (1)	104,415,243 (23)	107,098,715
3. Prior Year Adjustments	541,164	484,204 (2)	-	-
4. State Apportionment Part-Time Equity	341,000	322,568 (3)	320,000 (24)	320,000
5. Other State Revenue	642,910	642,910 (4)	-	-
6. Enrollment Admin Fee	360,000	365,561 (5)	360,000 (25)	360,000
7. Baccalaureate Enrollment Fees	-	40,068 (6)	40,000 (26)	40,000
8. Non-Resident Tuition	516,000	562,261 (7)	575,000 (27)	575,000
9. Interest	180,000	219,186 (8)	180,000 (28)	180,000
10. Mandated Cost Reimbursement FTES Based	467,000	467,004 (9)	462,000 (29)	462,000
11. Other	175,000	187,364 (10)	160,000 (30)	160,000
12. Lottery	2,400,000	2,272,465 (11)	2,365,000 (31)	2,365,000
13. CalSTRS On-Behalf Contribution	1,857,000	2,397,323 (12)	2,500,000 (32)	2,500,000
14. Total Unrestricted Revenue	103,082,091	103,525,743	111,377,243	114,060,715
15. Total Unrestricted Funds Available	\$118,734,612	\$119,178,264	\$128,751,423	\$129,394,827

2017-2018 FINAL ACTUAL TRANSACTION NOTES

- State apportionment reflects the full-time equivalent students (FTES) target achieved of 16,542 FTES. The base apportionment did not include a deficit factor as the State has not applied one for several years. By reporting FTES to target in the 2017-2018 fiscal year, the District is no longer in stability.
- The District received prior year funding from the California Community Colleges Chancellor's Office recalculation of general apportionment for fiscal years 2015-2016 and 2016-2017.
- Part-Time Equity dollars are allocated based on a statewide formula. The amount does not change materially from year to year and is included in the base allocations of the two colleges.
- The District received \$458,627 in 2017-2018 mandated one-time funds and \$184,283 in one-time general apportionment funds from fiscal year 2015-2016.
- The state allows 2% of the enrollment fee collections to be retained by the District for administrative costs.
- Modesto Junior College baccalaureate program enrollment fees in excess of the state enrollment fee of \$46 per credit unit.
- Non-resident tuition was based on \$234 per credit unit enrollment.
- Interest income on cash held with the Stanislaus County Treasury earned approximately 1.17% during the 17-18 fiscal year.
- The State allocated a block grant based on FTES to address mandated cost claims.
- Other revenue consists of other local miscellaneous local revenue and revenue from surplus sales of equipment and supplies.
- Unrestricted state lottery received was \$144 per FTES.
- Governmental Accounting Standards Board (GASB) No. 68 requires community colleges to record the CalSTRS On-Behalf Contribution made by the state in the fund financial statements. YCCD's General Fund budget recognizes both revenue and expenditures for State On-Behalf Contributions which result in a net effect of zero.
- Modesto Junior College expenditures include step-and-column salary costs, increased costs associated with PERS and STRS rate increases, funding for the respiratory baccalaureate program, and a one-time allocation in the amount of \$1,877,326. Modesto Junior College served 14,657 FTES.

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YOSEMITE COMMUNITY COLLEGE DISTRICT GENERAL FUND UNRESTRICTED EXPENDITURE BUDGET

FINAL AMENDED BUDGET 2017-2018

FINAL BUDGET 2018-2019

	(1) 2017-2018 FINAL AMENDED BUDGET	(2) 2017-2018 ACTUAL TRANSACTIONS	(3) 2018-2019 FINAL BUDGET	(4) 2019-2020 PROJECTED BUDGET
EXPENDITURES				
16. Modesto JC - Contingency One-Time Funds	1,877,326	1,877,326	850,000	-
17. Modesto JC - Baccalaureate	320,700	320,700	80,068	40,000
18. Modesto JC - Unrestricted	55,087,432	55,083,070	56,084,819	59,360,640
19. Total	57,285,458	57,281,096 (13)	57,014,887 (33)	59,400,640
20. Columbia College - Contingency One-Time Funds	327,368	327,368	150,000	-
21. Columbia College - Unrestricted	13,169,909	12,908,320	13,327,873	14,151,248
22. Total	13,497,277	13,235,688 (14)	13,477,873 (34)	14,151,248
23. Central Services - Contingency One-Time Funds	361,000	361,000	-	-
24. Central Services - Unrestricted	28,970,092	27,437,477	29,128,715	30,398,808
25. Total	29,331,092	27,798,477 (15)	29,128,715 (35)	30,398,808
Transfers/Contingency				
26. Health Fund Transfer	6,500	6,500	6,500	6,500
27. Capital Outlay Transfer	-	-	1,000,000	-
28. Unfunded Retiree Liability Contribution	1,085,000	1,085,000	975,000	975,000
29. Contingency - Total Comp Proposals	864,000	-	3,839,967	218,918
30. Contingency - One-Time Initiatives	-	-	5,474,369	6,409,601
31. STRS On-Behalf Contribution	1,857,000	2,397,323	2,500,000	2,500,000
32. Total Transfers/Contingencies	3,812,500	3,488,823 (16)	13,795,836 (36)	10,110,019
33. Total Unrestricted Expenditures	\$103,926,327	\$101,804,084	\$113,417,311	\$114,060,715
34. Unrestricted General Fund Ending Balance	\$14,808,285	\$17,374,180 (17)	\$15,334,112 (37)	15,334,112
35. Restricted Encumbrance, Prepaids, Inventory	600,000	409,430 (18)	500,000 (38)	500,000
36. Designated Reserve	9,700,000	9,800,000 (19)	10,000,000 (39)	10,500,000
37. Reserve Baccalaureate MJC Program	-	40,068 (20)	-	-
38. Contingency for PERS and STRS Rate Increase	3,000,000	3,000,000 (21)	3,000,000 (40)	1,000,000
39. Undesignated	1,508,285	4,124,682 (22)	1,834,112 (41)	3,334,112
40. Unrestricted General Fund Ending Balance	\$14,808,285	\$17,374,180	\$15,334,112	\$15,334,112

Continued from Page 4

14. Columbia College expenditures include step-and-column salary costs, increased costs associated with PERS and STRS rate increases, and a one-time allocation in the amount of \$327,368. Columbia College served 1,885 FTES.
15. Central Services expenditures include step-and-column salary costs, increased costs associated with PERS and STRS rate increases, and a one-time allocation in the amount of \$361,000. The one-time allocation was utilized for safety and accreditation projects.
16. Transfers and contingencies include the annual transfer to the Health Fund and Other Post Employment Benefit Irrevocable Trust. The contingencies include a set aside for a potential settlement for compensation proposals and CalSTRS On-Behalf contributions.
17. Unrestricted General Fund balance as of 6/30/18.
18. Designated fund balance for encumbrances, inventory, and prepaid expenses.
19. Per Board Policy 6305, the designated reserve is 10% of the

Unrestricted General Fund expenditures.

20. A reserve for the Modesto Junior College Baccalaureate programs to be expended in 2018-2019.
21. A contingency for future PERS and STRS cost increases based on published rates.
22. Undesignated fund balance.

2018-2019 FINAL BUDGET NOTES (See page 4 for 23-32)

23. Effective the 2018-2019 fiscal year, the District will be funded based on the new Student Centered Funding Formula. This formula is calculated based on 70% FTES, 20% supplemental grant, and 10% student success. The apportionment for the fiscal year also includes a 2.71% cost-of-living adjustment which equates to approximately \$2.6 million.
24. Part-Time Equity dollars are allocated based on a statewide formula. The amount does not change materially from year to year and is included in the base allocations of the two colleges.

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YOSEMITE COMMUNITY COLLEGE DISTRICT GENERAL FUND UNRESTRICTED BUDGET NOTES

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25. The state allows 2% of the enrollment fee collections to be retained by the District for administrative costs.
26. Modesto Junior College baccalaureate program enrollment fees in excess of the state enrollment fee of \$46 per credit unit.
27. Non-resident tuition for 2018-2019 will be charged at \$258 per credit unit enrolled.
28. Interest income on cash held with the Stanislaus County Treasury earned approximately 1.17% during the 17-18 fiscal year.
29. Mandated Cost Reimbursement FTES Based is calculated as \$28.44 per credit FTES reported on the Second Principal Apportionment Report from the prior year.
30. Other income is made up of miscellaneous receipts to the General Fund.
31. Unrestricted state lottery is calculated as \$146 per credit FTES reported in the prior year. Credit FTES are estimated to be 16,226 during 2018-2019.
32. As noted in Note 12, Governmental Accounting Standards Board (GASB) No. 68 requires community colleges to record the CalSTRS On-Behalf Contribution made by the state in the fund financial statements. YCCD's General Fund budget recognizes both revenue and expenditures for State On-Behalf Contributions which result in a net effect of zero.
33. Modesto Junior College budget includes an augmentation of approximately \$736,000 to cover the increased cost associated with the PERS and STRS, the reserve and estimated revenue for the baccalaureate program of \$80,000, and a one-time augmentation for \$850,000 from District-wide prior fiscal year savings. Encumbrances on the books at 6/30/2018 are included in the budget to be paid in 2018-2019.
34. Columbia College budget includes an augmentation of approximately \$166,000 to cover the increased cost associated with the PERS and STRS and a one-time augmentation for \$150,000 from District-wide prior fiscal year savings. Encumbrances on the books at 6/30/2018 are included in the budget to be paid in 2018-2019.
35. Central Services budget includes an augmentation of approximately \$291,000 to cover the increased cost associated with the PERS and STRS and encumbrances on the books at 6/30/2018 are included in the budget to be paid in 2018-2019.
36. Transfers and contingencies include the annual transfer to the Health Fund and the Other Post Employment Benefit Irrevocable Trust. It also includes a \$1 million transfer to the Capital Projects fund to cover scheduled maintenance projects not currently funded by the state. The contingencies include a set aside for the total compensation proposals currently offered, funding for one-time initiatives, and CalSTRS On-Behalf contributions.
37. Unrestricted General Fund balance as of 6/30/19.
38. Designated fund balance for encumbrances, inventory, and prepaid expenses.
39. Per Board Policy 6305, the designated reserve is 10% of the Unrestricted General Fund expenditures.
40. A reserve for future increased PERS and STRS rate increase costs.
41. Undesignated fund balance.
42. Column 4 is a projection for the 2019-2020 fiscal year. It assumes the District will be held harmless as the student success funding formula changes from the 70/20/10 allocation to a 65/20/15 allocation. It also assumes a 2.56% COLA as projected by School Services. The budget projections also include an augmentation for the PERS and STRS contributions, medical benefit coverage based on the total compensation proposals made during the 2017-2018 fiscal year, and an augmentation for workers' compensation rates.

YOSEMITE COMMUNITY COLLEGE DISTRICT GENERAL FUND RESTRICTED BUDGET

FINAL AMENDED BUDGET 2017-2018

FINAL BUDGET 2018-2019

	(1) 2017-2018 FINAL BUDGET	(2) 2017-2018 ACTUAL TRANSACTIONS	(3) 2018-2019 FINAL BUDGET	
1. Beginning Balance, July 1	\$ 1,981,575	\$ 1,981,575	\$ 1,925,241	
REVENUE				
2. Restricted Programs	33,000,000	43,608,755	40,000,000	(1)
3. Restricted Great Valley Museum	328,500	289,193	317,000	(2)
4. Restricted Health Fee Fund	1,129,100	1,021,226	1,133,633	(3)
5. Total Restricted Revenues	34,457,600	44,919,174	41,450,633	
6. Total Restricted Funds Available	\$ 36,439,175	\$ 46,900,749	\$ 43,375,874	
EXPENDITURES				
7. Restricted Programs	33,000,000	43,619,532	40,000,000	
8. Restricted Great Valley Museum	337,520	291,179	318,737	
9. Restricted Health Fee Fund	1,129,100	1,064,797	1,133,633	
10. Total Restricted Expenditures	34,466,620	44,975,508	41,452,370	
11. Restricted General Fund Ending Balance	\$ 1,972,555	\$ 1,925,241	\$ 1,923,504	
12. Designated for Parking Fund	883,571	872,794	872,794	
13. Designated for Great Valley Museum	173,400	180,434	178,697	
14. Designated for Health Fee Fund	915,584	872,013	872,013	
15. Restricted General Fund Ending Balance	\$ 1,972,555	\$ 1,925,241	\$ 1,923,504	

GENERAL FUND RESTRICTED BUDGET NOTES

1. The Restricted Programs budget includes all state categorical programs, college co-curricular trust funds, Community Education programs, Grants and Other Special Programs, and the college parking funds.
2. The restricted portion of the Great Valley Museum Operations are included in the reporting of the Restricted General Fund.
3. The college Health Fee Funds are included in the reporting of the Restricted General Fund.

YOSEMITE COMMUNITY COLLEGE DISTRICT FTES REPORTED AND ACHIEVED

The table summarizes FTES earned in 2014-2015, 2015-2016, 2016-2017, and 2017-2018.

The colleges continue to provide access to students and will evaluate on an ongoing basis how best to serve the students and how many students they can serve. Student success and student equity are the primary goals at both colleges in the Yosemite Community College District.

The 2017-2018 FTES target was set by the College Presidents and the Chancellor. The actual 2017-2018 FTES reported of 16,542 brings the District out of stability.

	FTES			
	2014-2015	2015-2016	2016-2017	2017-2018
Modesto Junior College	14,657	14,657	13,554	14,657
Columbia College	1,885	1,885	1,837	1,885
TOTAL REPORTED	16,542	16,542	15,391	16,542
TOTAL ACHIEVED	16,599	16,280	16,176	16,209

The table above shows the FTES reported by the District to the State in its Form 320 for Modesto Junior College, Columbia College and the total for the District. However, this may or may not have been the actual enrollment achieved in a fiscal year due to the rolling of the Summer FTES to meet target. The Total Achieved line shows the actual FTES achieved each fiscal year. This is important with the implementation of the new Student Centered Funding Formula in 2018-2019 which relies on a three-year rolling average for FTES funding. For 2018-2019, the three-year rolling average is calculated utilizing current year projected FTES, prior year reported FTES, and prior prior year reported FTES.

YOSEMITE COMMUNITY COLLEGE DISTRICT CAPITAL PROJECTS (FUND 41) BUDGET

FINAL AMENDED BUDGET 2017-2018

FINAL BUDGET 2018-2019

	(1) 2017-2018 FINAL AMENDED BUDGET	(2) 2017-2018 ACTUAL TRANSACTIONS	(3) 2018-2019 FINAL BUDGET	
1. Beginning Balance, July 1	\$ 10,478,898	\$ 10,478,898	\$ 6,952,320	
REVENUE				
State				
2. Scheduled Maintenance	2,356,401	1,878,278	687,789	(1)
3. Prop 39	602,208	560,833	41,375	(2)
Local				
4. Interest-County Treasury	50,000	114,936	50,000	(3)
5. Other Local Revenue		2,354		
6. Transfers In	1,859,331	1,511,180	1,458,328	(4)
7. Total Revenue	4,867,940	4,067,581	2,237,492	
8. Total Capital Projects Fund Available	\$ 15,346,838	\$ 14,546,479	\$ 9,189,812	
EXPENDITURES				
State				
9. Scheduled Maintenance	2,354,901	1,878,278	687,789	(1)
10. Prop 39	602,208	560,833	41,375	(2)
Local				
11. Scheduled Maintenance	554,012	376,377	447,494	(5)
12. Redevelopment	5,472,383	2,702,832	2,769,551	(6)
13. MSR Modernization	574,786	-	574,786	(7)
14. Miscellaneous	4,689,488	2,075,839	2,726,716	(4)
15. Total Capital Projects Fund Expenditures	14,247,778	7,594,159	7,247,711	
16. Capital Projects Fund Ending Balance	\$ 1,099,060	\$ 6,952,320	\$ 1,942,101	
17. Reserve - State Scheduled Maintenance	1,500	-	-	
18. Reserve - Prop 39	-	-	-	
19. Reserve - Local Scheduled Maintenance	1,063,747	1,225,274	777,780	
20. Reserve - Redevelopment	22,393	2,791,944	22,393	
21. Reserve - MSR		574,786	-	
22. Reserve - Miscellaneous		1,898,085	-	
23. Restricted for Capital Projects	11,420	462,231	1,141,928	
24. Capital Projects Fund Ending Balance	\$ 1,099,060	\$ 6,952,320	\$ 1,942,101	

Notes and Narrative on Page 10

YOSEMITE COMMUNITY COLLEGE DISTRICT CAPITAL PROJECTS (FUND 41) BUDGET

The Capital Projects Fund (Fund 41) contains monies from several sources. Those sources consist of state scheduled maintenance funding, Proposition 39 Energy Efficiency and Conservation funding, local scheduled maintenance funds, redevelopment receipts, and local funds received for the Mary Stuart Rogers Student Center. The Capital Projects fund also receives transfers from the restricted general fund for facilities projects that are funded by grants and contracts and other auxiliary funds for maintenance and building of new projects. The fund generates interest income from cash maintained in the County treasury.

1. State scheduled maintenance projects for 2018-19 are listed below:

Tenaya Asbestos Removal	MJC Fire Training Center—Roof Repair
MJC CAT—Elevator Repair	Replacement of Walkways for Juniper and Fir

2. Proposition 39 funding is budgeted for lighting retrofit projects across the District.

3. In 2015-16, the District completed a one-time transfer of state mandated funds from the unrestricted general fund to assist in the decentralization project on the MJC East campus. The total budget for this repair is approximately \$10 million. The project will be funded with the one-time transfer from the unrestricted general fund, redevelopment funds, and Measure E bond funds.

The one-time transfer also funded the replacement of the electrical distribution for MJC's gymnasium and library.

Restricted general fund and auxiliary fund projects for 2018-19 are listed below:

Ag Modular—MJC	John Muir Culinary Remodel—MJC
Tenaya Welding Lab—MJC	Glacier Hall Remodel—MJC
Morris Electrical Distribution—MJC	Track Resurfacing—MJC
Greenhouse—MJC	Brady Wise Project—CC

4. Local scheduled maintenance funds are funding the resurfacing of the MJC track and the repairs to the facilities yard.

5. Redevelopment funds are funding the solar array and DTSC projects as well as a portion of the heating decentralization project.

6. During 2018-19, facilities will be working with the Associated Students of Modesto Junior College to identify modernization projects for the Mary Stewart Rogers Student Center.

YOSEMITE COMMUNITY COLLEGE DISTRICT GENERAL OBLIGATION BOND (FUND 42) BUDGET

FINAL BUDGET 2017-2018

FINAL BUDGET 2018-2019

	(1)	(2)	(3)	(4)
	OVERALL BUDGET	FUND EXPENDITURES (Thru 6/30/17)	2017-2018 ACTUAL TRANSACTIONS	2018-2019 FINAL BUDGET
1. Beginning Balance, July 1	\$ -	\$ -	\$ 18,468,939	\$ 12,446,025
REVENUE				
2. Proceeds from Issues	326,174,000	326,174,000		
3. Interest Income	20,000,000	28,208,400	213,854	150,000 (1)
4. Total Revenue	346,174,000	354,382,400	213,854	150,000
5. Total General Obligation Bond Funds Available	\$ 346,174,000	\$ 354,382,400	\$ 18,682,793	\$ 12,596,025
EXPENDITURES				
6. Modesto Junior College	220,110,000	208,704,603	4,130,983	7,274,414 (2)
7. Columbia College Projects	52,495,000	51,782,434	343,788	368,778 (3)
8. Central Services Projects	73,569,000	75,426,424	1,761,997	4,952,833 (4)
9. Total General Obligation Bond Fund Expenditures	346,174,000	335,913,461	6,236,768	12,596,025
10. General Obligation Bond Fund Ending Balance	\$ -	\$ 18,468,939	\$ 12,446,025	\$ -

GENERAL OBLIGATION BOND BUDGET NOTES

- Interest income on cash held with the Stanislaus County Treasury earned approximately 1.17% during the 17-18 fiscal year.
- Modesto Junior College projects include: (1) Painting on West Campus, (2) Science Outdoor Education Center, (3) West Campus Parking Lot #1, and (4) Parking Lot 208.
- The Columbia College project is the upgrade of the Pinyon and Juniper buildings.
- The Central Services projects include the Utility Infrastructure (Heating Decentralization) project and finalization of DTSC projects. In an effort to spend the remaining interest earning for the fund, the District has allocated approximately \$3.5 million for the use of small capital outlay projects. The small capital outlay projects include, but are not limited to: (1) CC Oak Doors, (2) Replace fan and air handlers in the Aspen building, (3) Elevator Roof in Alder building, (4) Replace Air Handlers and condenser in John Muir, (5) Repair Roof and Skylights in John Muir, (6) Replace Restrooms, Ceiling and Flooring in John Muir, (7) and Replace Switchgear in Morris building. As additional interest is earned, additional small capital outlay projects at the campuses will be identified.

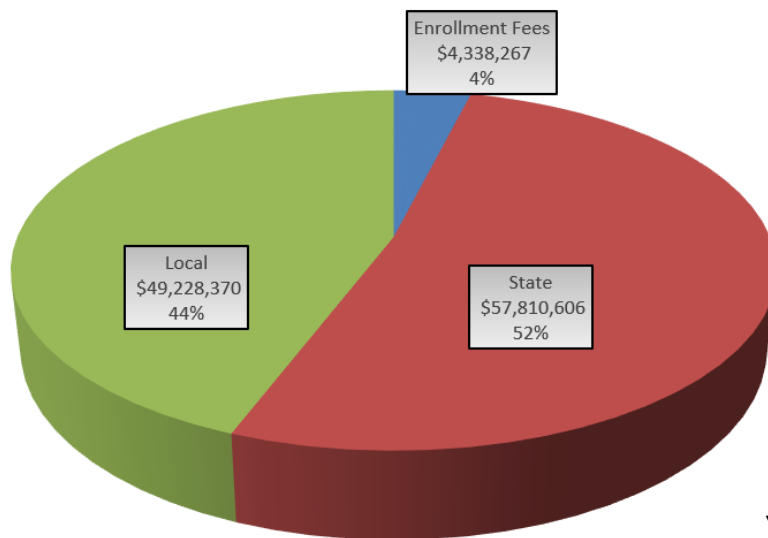


YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 UNRESTRICTED GENERAL FUND BUDGET

The charts on pages 12 through 15 show the 2018-2019 Unrestricted General Fund budget. The revenue chart identifies state funding, local funding and enrollment fees. The expenditure charts are broken out by major category of expenditure; i.e., salaries, benefits, supplies, operating expenses, capital outlay, and other outgo. The expenditure charts show Districtwide totals as well as expenditures by College and Central Services, including the percentage of each major category to total expenditures for the location.

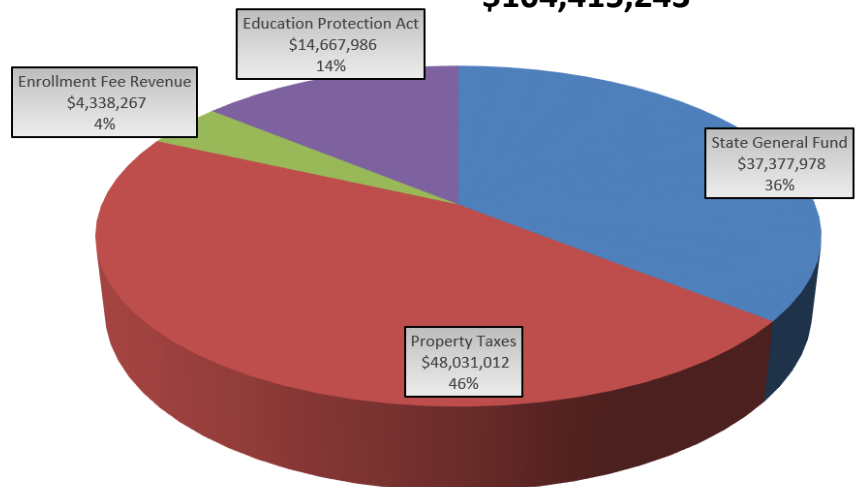
YCCD Unrestricted Revenue Budget

\$111,377,243

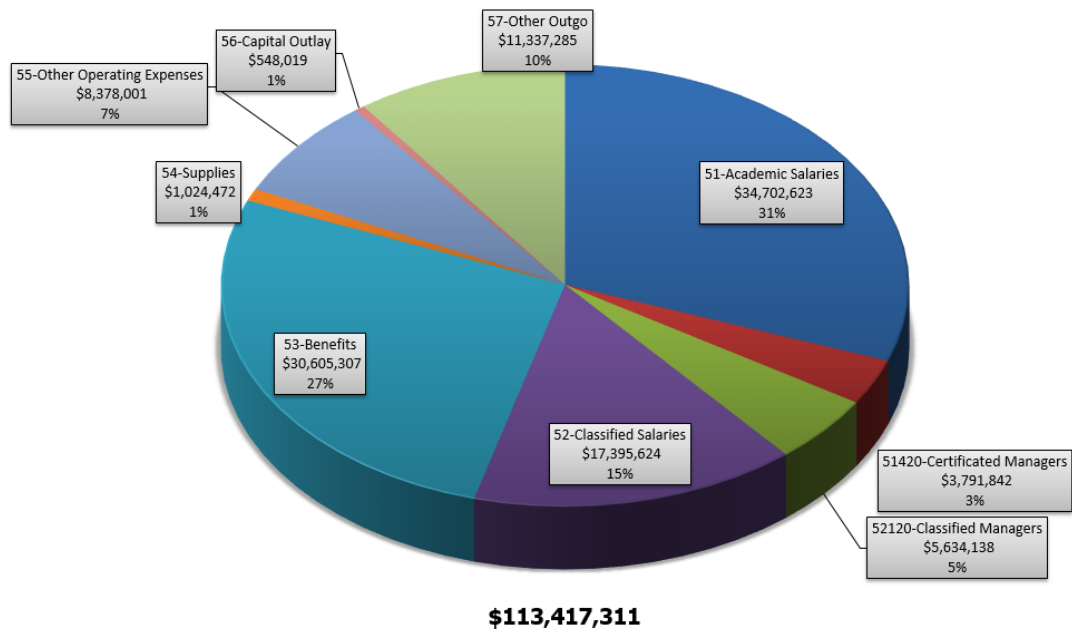


YCCD Total Compensation Revenue Budget

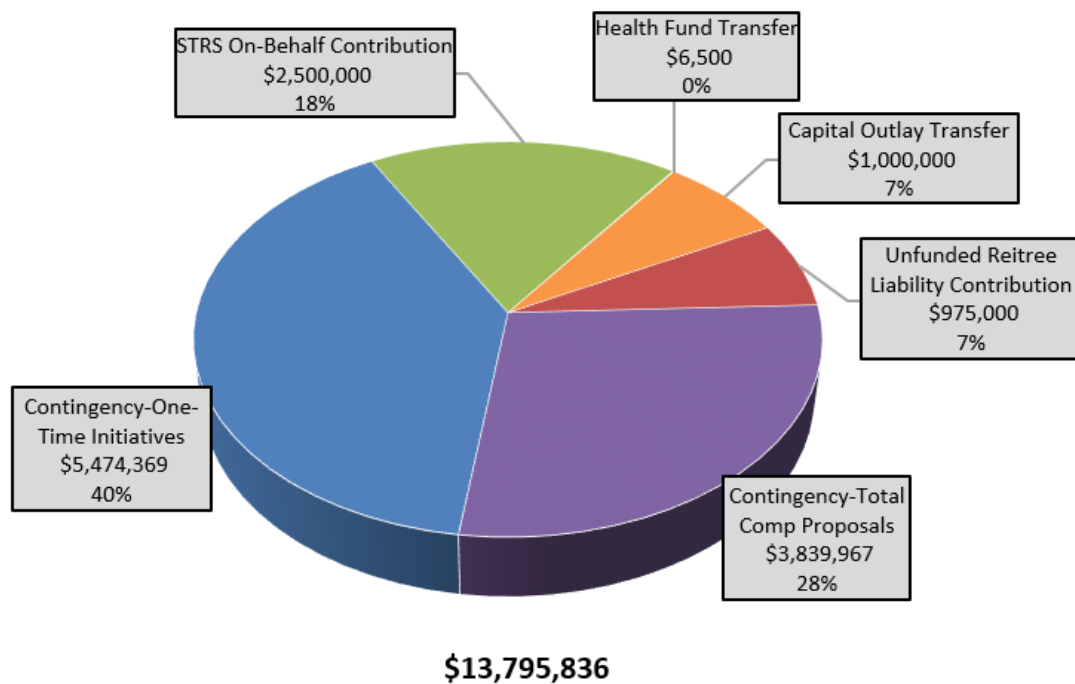
\$104,415,243



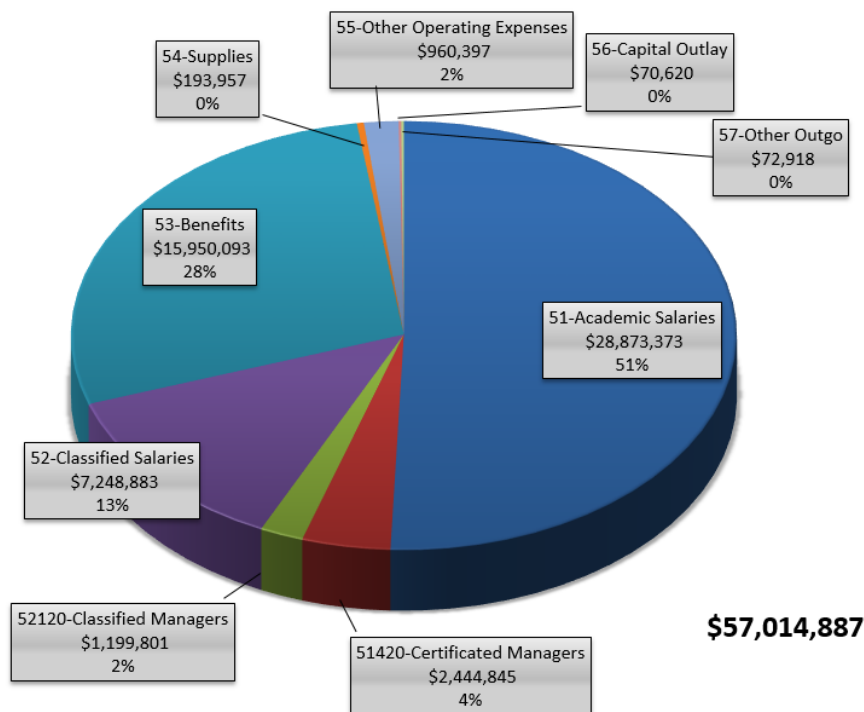
YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 TOTAL UNRESTRICTED EXPENDITURE BUDGET



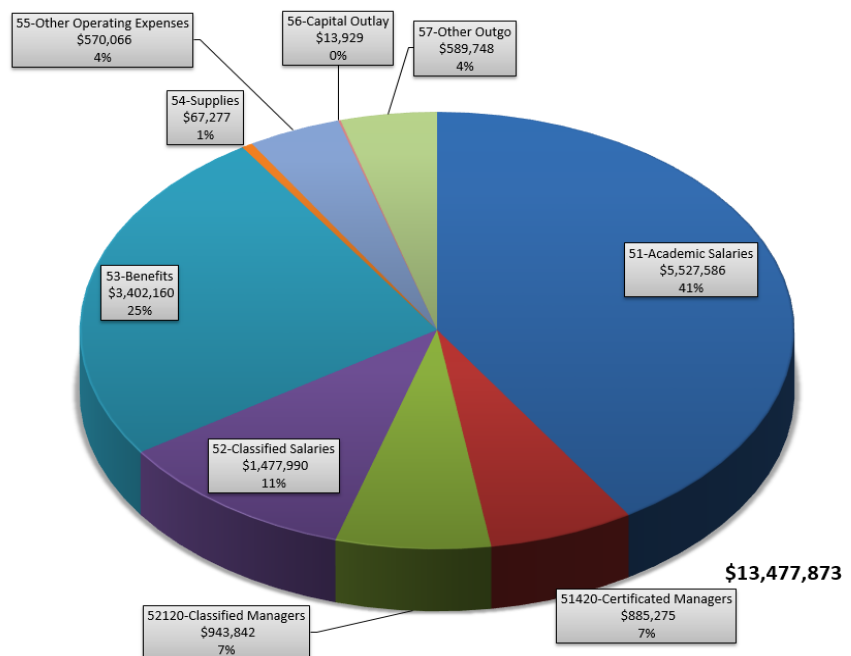
YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 TRANSFER AND CONTINGENCY BUDGET



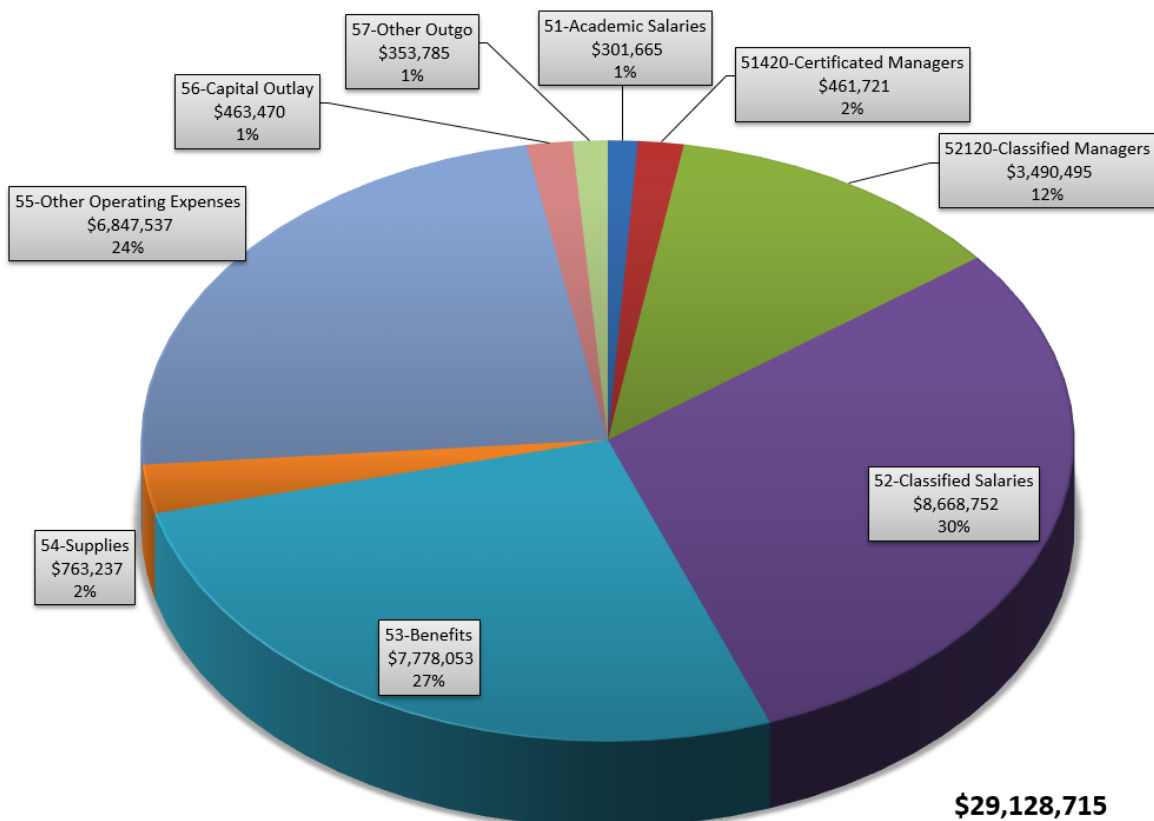
YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 MJC UNRESTRICTED EXPENDITURE BUDGET



YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 COLUMBIA COLLEGE UNRESTRICTED EXPENDITURE BUDGET



YOSEMITE COMMUNITY COLLEGE DISTRICT 2018-2019 CENTRAL SERVICES UNRESTRICTED EXPENDITURE BUDGET



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