



**Yosemite Community College District**  
**District Fiscal Advisory Council (DFAC)**

Thursday, December 5, 2019  
11:30 a.m.

District Office Building, Conference Room A & Manzanita Building, President’s Conference Room

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**Agenda**

- |                          |  |
|--------------------------|--|
| 11:30 p.m. to 11:40 a.m. | Roll call  |
|                          | Approval of the minutes from the November 21, 2019 meeting |
| 11:40 a.m. to 11:55 p.m. | Review Values for a Resource Allocation Model sheet        |
| 11:55 a.m. to 12:30 p.m. | Fund Balance   |
| 12:30 p.m. to 1:30 p.m.  | Resource Allocation Model (RAM)                            |

**Next Meeting:**      December 19, 2019



**UNAPPROVED MINUTES**  
**Yosemite Community College District**  
**District Fiscal Advisory Council (DFAC)**  
**November 21, 2019**

**Present:** Kevin Alavezos, Florida Arias, Kathy Blackwood, Doralyn Foletti, Pam Guerra-Schmidt, Jackie Hernandez (Recorder), Cecilia Hudelson, Judy Lanchester, Amy Lovett, Laura Maki, Joey Partridge, Melissa Raby, Jeremy Salazar, Brian Sanders, Sarah Schrader, Trevor Stewart, Susan Yeager, Jennifer Zellet, ASCC Student Designee

**Council Members Absent:** Jenni Abbott, Coni Chavez, Josh Hash, Crista Noakes, Kathren Pritchard, Henry Yong, ASMJC Student Designee

**1. Roll Call**

**2. Acceptance of the Minutes of the November 7, 2019, District Fiscal Advisory Council**

Consensus was met to approve the minutes. The minutes are approved.

**3. 19-20 Institutional Expenditures**

Dr. Susan Yeager, Vice Chancellor of Fiscal Services, provided a handout and reviewed the Institutional Expenditures with the DFAC. The expenditures reflect district-wide costs. The discussion included types of district-wide costs and what percentages and divisors might look like to assist with future allocations. The institutional costs will be taken from the top of the annual budget. Kathy Blackwood, RAM Consultant, suggested the DFAC discuss institutional expenditures annually in the event changes are needed.

**Action Items:**

- A. Request for Josh Hash: What does the Computer Land contract consist of?
- B. Request for Josh Hash: Please provide a status on a potential district-wide contract for copiers.

**4. Ending Balances**

The Ending Balances discussion was slated for a future meeting.

**5. Resource Allocation Model (RAM)**

Kathy Blackwood provided a narrative and spreadsheet printout and discussed the handouts with the DFAC.

Ms. Blackwood explained, the Student Centered Funding Formula (SCFF) will be used for the budget process. She also explained to the DFAC, the timelines and information reported in the first, second and annual Period Reports to the State. Ms. Blackwood suggested using prior year growth for

this year's allocation. Dr. Yeager explained, percentages will be trued up annually based on a three-year rolling average. She expressed concern for the expectation of rural Columbia College to provide the same student services as Modesto Junior College and suggested adding an allocation to Columbia's base budget to assist with the responsibility.

Fund Balance will be discussed at the next DFAC meeting.

6. **January 2, 2020 DFAC Meeting**  
Consensus was met to cancel the January 2, 2020 DFAC meeting.

7. **Close/Next Meeting**

The next District Fiscal Advisory Council meeting will be held on **Thursday, December 5, 2019, at 11:30 a.m.** in the YCCD District Office, Meeting Room A, located at 2201 Blue Gum Avenue, Modesto, CA and Columbia College Manzanita Building, President's Conference Room located at 11600 Columbia College Drive, Sonora, CA.

Information for October DFAC Meeting

Values for a Resource Allocation Model (many borrowed from the development of SB361)

Additions in red are from the 10/17 DFAC meeting

Characteristics:

- a. Promotes a “students first” culture
- b. The model must be widely perceived to be fair
- c. Simple – to the extent possible
- d. Predictable ←
- e. Stable ←
- f. Have a multi-year application – not change formula each year
- g. Accommodate good and bad years
- h. Protects the integrity of base funding – no sudden or major changes
- i. In synch with our mission and goals
- j. Transparent
- k. Long term sustainability
- l. Promotes access and completion

Behavioral:

- a. Promote a sensible use of public funding – no “spend it or you lose it”
- b. Minimize internal conflict - between colleges & with district office
- c. Timely – in order for development of plans at colleges ←
- d. Rewards efficient use of funds
- e. Includes effects of Starfish and Guided Pathways

Data driven:

- a. Uses quantitative, verifiable factors – need for good data ←
- b. Metrics should be specific to the desired behaviors or outcomes

Suggestions:

- a. Tie the RAM to the SCFF, but using prior year revenues. This will assist predictability.
- b. Use only some of the SCFF data points that can be tied to a specific college.
- c. Define “off the top” or agreed upon line items that must be funded, such as retiree benefits, utilities, insurance, district-wide shared software like Colleague, etc.
- d. Create a metric for how much Central Services should cost, tied to square footage, # of employees, percentage of college dollars or the like.
- e. Don’t do any simulations until the basics have been established.
- f. Once the RAM has been agreed upon, develop a transition plan.



California Community Colleges  
2018-19 Second Principal Apportionment  
Yosemite CCD  
Exhibit C - Page 1

Total Computational Revenue and Revenue Source			
<b>Total Computational Revenue (TCR)</b>			For informational Purposes Only
I. Base Allocation (FTES + Basic Allocation)	\$ 69,722,502		a
II. Supplemental Allocation	25,789,897		b
III. Student Success Allocation	10,226,308		c
Student Centered Funding Formula (SCFF) Calculated Revenue	\$ 105,738,707		d = a+b+c
2017-18 TCR + 2.71%	98,219,989		e
2018-19 TCR	105,738,707	The greater of SCFF or 2017-18 TCR + 2.71%.	f = Max(d,e)
Constrained 2018-19 TCR**	103,403,051	The greater of the 2017-18 TCR + 2.71% or 2017-18 TCR + (3*2.71%).	g
Difference between Constrained 2018-19 TCR and 2017-18 TCR + 2.71%	5,183,052		h = g - e
Funding above the 2017-18 TCR + 2.71%	4,543,193	Proportional share of "h" to fund above the 2017-18 TCR + 2.71%.	i = h * (Statewide i + Statewide h)
Adjusted 2018-19 TCR Reflecting Available Revenues	\$ 102,763,182		j = e + i
<b>Revenue Sources</b>			
Property Tax	\$ 45,956,494	Reported by counties for P2.	k
Less Property Tax Excess	-		l
Student Enrollment Fees	5,096,000	Reported by districts for P2.	m
State General Apportionment			
General Apportionment	\$ 35,344,782	Only for non basic aid districts.	n
Full-Time Faculty Hiring (FTFH) Apportionment (2015-16 Funds Only)	993,130	All districts eligible for FTFH funds.	o
Total State General Apportionment	36,337,912	Also displayed on Exhibit A.	p = n + o
Education Protection Account (EPA)	15,372,776	All districts eligible for EPA, paid quarterly.	q
Total Available Revenue	\$ 102,763,182		r = k + l + m + p + q

\*\*For all districts--2018-19 TCR, but no higher than 8.13% increase over 2017-18 TCR.

Supporting Sections									
Section Ia: FTES Allocation									
Credit Used for 3 Year Average			Calculations of the 2018-19 Applied #1 that equals 2018-19 FTES before Growth & Stability Paid					Credit Used for 3 Year Average	Credit 3 Year Average
2016-17	2017-18	2017-18 Funded	Stability*	Restoration	Stability Adjustment	Adjustment	2018-19 Applied #1		
Credit	14,796.59	15,745.62	16,104.27	-	-	(925.26)	(66.02)	15,112.99	15,218.40
Special Admit Credit	209.80	282.12	-	-	-	313.32	-	313.32	-
Incarcerated Credit	32.37	76.53	-	-	-	89.13	-	89.13	-
CDCP	186.56	233.61	233.61	-	-	-	22.53	256.14	-
Noncredit	203.33	238.45	238.45	-	-	-	36.78	275.23	-
Totals	15,428.65	16,576.33	16,576.33	-	-	(\$22.81)	(6.71)	16,046.81	15,218.40
2018-19 Applied #2		Growth	Stability Paid*	2018-19 Paid	Rate \$	Revenue \$	2018-19 FTES Reported	2018-19 FTES Unapplied	
Credit	15,218.40	-	-	15,218.40	\$ 3,727.00	\$ 56,718,977	15,112.99	-	
Special Admit Credit	313.32	-	-	313.32	5,456.67	1,709,685	313.32	-	
Incarcerated Credit	89.13	-	-	89.13	5,456.67	486,353	89.13	-	
CDCP	256.14	-	-	256.14	5,456.67	1,397,672	256.14	-	
Noncredit	275.23	-	-	275.23	3,347.49	921,330	275.23	-	
Totals	16,152.22	-	-	16,152.22		\$ 61,234,017	16,046.81	-	

\*Only CDCP and Noncredit FTES workload eligible for stability.

Section Ib: FTES Allocation - Restoration Target				
	2015-16	2016-17	2017-18	Total Target \$
Credit	-	-	-	\$ -
Special Admit Credit	-	-	-	-
Incarcerated Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Ic: FTES Allocation - Growth Target			1.60%
	FTES	2018-19 Growth FTES	
Credit	15,218.40	243.65	
Special Admit Credit	-	4.52	
Incarcerated Credit	-	1.23	
CDCP	233.61	3.74	
Noncredit	238.45	3.82	
Total	15,690.46	256.95	
Total \$ Equivalent	\$	972,593	

California Community Colleges  
2018-19 Second Principal Apportionment  
Yosemite CCD  
Exhibit C - Page 2

Section 1d: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	Funding Rate	Number of Centers	Basic Allocation
<u>Single College Districts</u>				<u>State Approved Centers</u>		
≥ 20,000	\$ 6,529,604.71	-	\$ -	≥ 1,000	\$ 1,305,921.16	\$ -
≥ 10,000 & < 20,000	5,223,683.55	-	-	<u>Grandparented Centers</u>		
< 10,000	3,917,761.32	-	-	≥ 1,000	\$ 1,305,921.16	-
<u>Multi-College Districts</u>				≥ 750 & < 1,000	979,440.06	-
≥ 20,000	5,223,683.55	-	-	≥ 500 & < 750	652,960.04	-
≥ 10,000 & < 20,000	4,570,723.51	1	4,570,724	≥ 250 & < 500	326,480.02	-
< 10,000	3,917,761.32	1	3,917,761	≥ 100 & < 250	163,241.08	-
subtotal						\$ -
Additional Rural \$	\$ 1,246,089.31	-	\$ -	Total Basic Allocation		
subtotal						\$ 8,488,485
						Total FTES Allocation 61,234,017
						Total Base Allocation \$ 69,722,502

Section II: Supplemental Allocation

	2017-18 Headcount	2018-19 Rate	Revenue
Pell Grant Recipients	8,958	\$ 919	\$ 8,232,402
AB540 Students	1,000	919	919,000
California Promise Grant Recipients	18,105	919	16,638,495
Total Supplemental Allocation			\$ 25,789,897

Section III: Student Success Allocation

	2017-18 Headcount	2018-19 Rate	Revenue
All Students			
Associate Degrees for Transfer	610	\$ 1,760.00	\$ 1,073,600
Associate Degrees	1,476	1,320.00	1,948,320
Baccalaureate Degrees	-	1,320.00	-
Credit Certificates	703	880.00	618,640
Transfer Level Math and English	77	880.00	67,760
Transfer	1,499	660.00	989,340
Nine or More CTE Units	2,865	440.00	1,260,600
Regional Living Wage	3,126	440.00	1,375,440
All Students subtotal	10,356		\$ 7,333,700
Pell Grant Recipients			
Associate Degrees for Transfer	367	\$ 666.00	\$ 244,422
Associate Degrees	888	499.50	443,556
Baccalaureate Degrees	-	499.50	-
Credit Certificates	416	333.00	138,528
Transfer Level Math and English	35	333.00	11,655
Transfer	744	249.75	185,743
Nine or More CTE Units	1,560	166.50	259,740
Regional Living Wage	1,261	166.50	209,957
Pell Grant Recipients subtotal	5,271		\$ 1,493,601
California Promise Grant Recipients			
Associate Degrees for Transfer	493	\$ 444.00	\$ 218,892
Associate Degrees	1,186	333.00	394,938
Baccalaureate Degrees	-	333.00	-
Credit Certificates	563	222.00	124,986
Transfer Level Math and English	49	222.00	10,878
Transfer	1,092	166.50	181,892
Nine or More CTE Units	2,150	111.00	238,650
Regional Living Wage	2,061	111.00	228,771
California Promise Grant Recipients subtotal	7,594		\$ 1,399,007
Total Student Success Allocation			\$ 10,226,308



# SSC Community College Financial Projection Dartboard 2019-20 Adopted State Budget

This version of School Services of California, Inc., (SSC) Financial Projection Dartboard is based on the 2019-20 adopted State Budget. We have updated the cost-of-living adjustment (COLA), consumer price index (CPI), and ten-year T-bill planning factors to reflect the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA for Apportionments		2.71%	3.26%	3.00%	2.80%	3.16%
Growth Funding		1% (\$60 million)	0.55% (\$24.7 million)	TBD	TBD	TBD
State Categorical Programs	COLA	2.71% <sup>1</sup>	3.26% <sup>1</sup>	3.00% <sup>1</sup>	2.80% <sup>1</sup>	3.16% <sup>1</sup>
	Funding	\$361.6 million	\$98.4 million <sup>2</sup>	Ongoing unless otherwise stated	Ongoing unless otherwise stated	Ongoing unless otherwise stated
California CPI		3.62%	3.33%	3.14%	3.02%	3.13%
Interest: Ten-Year Treasuries		2.58%	2.35%	2.58%	2.60%	2.70%
California Lottery <sup>3</sup>	Unrestricted per FTES	\$164	\$153	\$153	\$153	\$153
	Restricted per FTES	\$66	\$54	\$54	\$54	\$54
Mandate Block Grant (per FTES)		\$29.21	\$30.16	\$31.07	\$31.94	\$32.95
CalPERS Employer Rate <sup>4</sup>		18.062%	19.721%	22.70%	24.60%	25.40%
CalSTRS Employer Rate <sup>5</sup>		16.28%	17.10%	18.40%	18.10%	18.10%

<sup>1</sup> COLA for Adult Education Block Grant, Disabled Student Programs and Services, Extended Opportunity Programs and Services, Fund for Student Services Programs, special services for California Work Opportunity and Responsibility to Kids, Child Care Tax Bailout programs, and the Mandate Block Grant.

<sup>2</sup> The 2019-20 adopted State Budget includes additional programmatic funding sources, the most significant of which are:

- \$42.6 million for the California Promise Grant Program (elimination of enrollment fees for the second year for students meeting certain criteria)
- \$13.5 million (one-time) for deferred maintenance, instructional equipment, and specified water conservation projects

<sup>3</sup> Lottery funding is initially based on prior-year actual annual FTES, and is ultimately based on current-year annual FTES.

<sup>4</sup> California Public Employees’ Retirement System (CalPERS) rate in 2019-20 is final; that rate as well as the rates in the following years are subsidized based on the adopted State Budget.

<sup>5</sup> California State Teachers’ Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the adopted State Budget.



By **Shayne C. Kavanagh**, Senior Manager of Research, GFOA

Reviewers: Marc D. Joffe, Principal Consultant, Public Sector Credit Solutions, and Bill Statler, Consultant and Trainer; retired Director of Finance & Information Technology, City of San Luis Obispo, California.

The GFOA would like to thank the City of Colorado Springs for allowing us to share this information, and *Public Sector Digest* for their assistance.

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The GFOA's Research and Consulting Center encourages enquires about this study or about repeating the analysis for other governments — please contact Shayne Kavanagh at 312-972-9700 or [skavanagh@gfoa.org](mailto:skavanagh@gfoa.org).

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Institutional Costs

	19/20 Budget	19/20 Actual	20/21 Budget	Change in Budget
Information Technology				
Ellucian contract	\$ 595,594		\$ 614,296	\$ 18,702
Microsofte (Computer Land) con	\$ 157,557		\$ 162,504	\$ 4,947
IT TCO	\$ 250,000		\$ 257,850	\$ 7,850
Facilities TCO				
Insurance (Risk Management)				
Liability/Employment Practices	\$ 837,567		\$ 863,867	\$ 26,300
Excess Liability	\$ 12,234		\$ 12,618	\$ 384
Student	\$ 15,925		\$ 16,425	\$ 500
Travel/Accident	\$ 2,900		\$ 2,991	\$ 91
Property/Auto Phys Damage	\$ 13,251		\$ 13,667	\$ 416
Legal fees	\$ 232,645		\$ 239,950	\$ 7,305
Annual Audit fees	\$ 100,000		\$ 103,140	\$ 3,140
Utilities (3 sites)	\$ 3,488,150		\$ 3,597,678	\$ 109,528
Retiree Liability Transfer			\$ -	\$ -
Staff Development (new item?)			\$ -	\$ -
CalSTRS On Behalf Payments	\$ 2,900,000		\$ 2,900,000	\$ -
			\$ -	\$ -
	\$ 8,605,823	\$ -	\$ 8,784,986	\$ 179,163

Building repair and maintenance	\$ 2,625,552	\$ 2,707,994	\$ 82,442
Custodial staff	\$ 4,258,545	\$ 4,392,263	\$ 133,718
Grounds staff	\$ 1,006,284	\$ 1,037,881	\$ 31,597
Maintenance staff	\$ 848,921	\$ 875,577	\$ 26,656
Human Resources	\$ 1,730,675	\$ 1,785,018	\$ 54,343



Resource Allocation Model for 20/21

1. Start with the budget from 19/20 less any one-time allocations.

	Columbia	MJC	Central Serv	Institutional	Total	
19/20	\$ 14,610,717	\$ 61,673,474	\$ 24,557,043	\$ 8,605,823	\$ 109,447,057	Note: in the future, just start with the ongoing allocation
Less 1X	(230,666)	(742,922)	(222,461)		(1,196,049)	
20/21 Base	\$ 14,380,051	\$ 60,930,552	\$ 24,334,582	\$ 8,605,823	\$ 108,251,008	
Percentage of total	13.3%	56.3%	22.5%	7.9%		
Percentage without Institutional Cost:	14.4%	61.1%	24.4%			
Columbia/MJC split	19.1%	80.9%				

2. Add adjustments for SCFF split. No college loses money, but an additional allocation may be made.

SCFF split using 3 yr average	14.4%	85.6%				
Dollars split according to SCFF	\$ 10,880,083	\$ 64,430,520				
Adjustment	\$ -	\$ 3,499,968			\$ 3,499,968	Note: this adjustment may need to be made over several years
	\$ 14,380,051	\$ 64,430,520	\$ 24,334,582	\$ 8,605,823	\$ 111,750,976	

3. Add changes to institutional costs.

				\$ 179,163	\$ 179,163
	\$ 14,380,051	\$ 64,430,520	\$ 24,334,582	\$ 8,784,986	\$ 111,930,139

4. Add prior year growth using the 3-year average exluding Basic Allocation

19/20 Growth					\$ 20,000	Note: needs to be linked to new 3 year average
19/20 3 year average	11.7%	88.3%	24%			
	\$ 1,763	\$ 13,353	\$ 4,884		\$ 20,000	
	\$ 14,381,814	\$ 64,443,873	\$ 24,339,466	\$ 8,784,986	\$ 111,950,139	

5. Add allocations based on budgeted revenues:

International Student Tuition	\$ 110,000	\$ 610,000			\$ 720,000
Baccalaureate Tuition		\$ 40,000			\$ 40,000
Full time faculty					\$ -
	\$ 14,491,814	\$ 65,093,873	\$ 24,339,466	\$ 8,784,986	\$ 112,710,139

6. Add compensation costs:		7. Add new agreed upon items:		8. Balance the budget		9. Add any one-time allocations		20/21 Ongoing Budget		20/21 Ongoing & One time budget	
Meet and confer	\$ -	Academic technology	\$ -	Total Revenue	\$ 111,648,451	Allocate the difference	\$ -	Augmentations to fund balance	\$ 14,338,599		
Classification review	\$ -	Professional development	\$ -	Less Allocations	\$ (112,710,139)		\$ (153,215)	Operational costs	\$ 64,444,677		
Long/Step/Column	\$ -	Strategic initiatives	\$ -		\$ (1,061,688)		\$ (649,196)	Ending balance carryforwards	\$ 24,080,189		
PERS/STRS Rate Increase	\$ -						\$ (259,277)	Encumbrance carryforwards	\$ 8,784,986		
Fringe Benefit Increase	\$ -							Negotiations meet & confer	\$ 111,648,451		
Compensation settlement	\$ -								\$ 14,338,599		
	\$ 14,491,814		\$ 14,491,814		\$ 112,710,139				\$ 64,444,677		
	\$ 65,093,873		\$ 65,093,873		\$ 112,710,139				\$ 24,080,189		
	\$ 24,339,466		\$ 24,339,466		\$ 112,710,139				\$ 8,784,986		
	\$ 8,784,986		\$ 8,784,986		\$ 112,710,139				\$ 111,648,451		
	\$ 112,710,139		\$ 112,710,139		\$ 112,710,139				\$ 111,648,451		