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.

YCCD MISSION

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www.yosemite.edu/fiscalservices/budget.htm
On June 8, 2016, the Yosemite Community College District Board of Trustees adopted the 2016-2017 Tentative General Fund Budget. Since that time, the final state budget, which includes the Community College budget, was signed by the Governor. The 2016-2017 Final YCCD General Fund Budget has been prepared for review and adoption by the Board.

The Final Budget does not include either a cost-of-living adjustment (COLA) or growth revenue. No FTES growth is currently planned by either college for 2016-2017. The state provided an increase to base apportionment, and YCCD's increase is $1,153,882. There is also a one-time increase to revenue for prior year unreimbursed mandated cost claims. This amount will be allocated to the colleges for the purchase of instructional equipment and library materials.

General Unrestricted Fund Expenditure Budgets have been augmented for the increased employer cost to PERS and STRS. The college budgets have been adjusted to align with the state allocation model, SB 361. The SB 361 formula is primarily based on the number of FTES each college serves. Both colleges and Central Services received a one-time budget augmentation allocating budget carryover from the prior fiscal year. The $2,500,000 carryover funds were allocated based on the District’s allocation model with MJC receiving 58%, Columbia College receiving 15%, and Central Services receiving 27%.

The Modesto Junior College budget received an augmentation from the state in the amount of $350,000 to provide funding towards the college’s pilot baccalaureate program in Respiratory Therapy.

The Central Services Information Technology budget received a one-time augmentation in the amount of $200,000 to complete an online form project.

The Unrestricted General Fund balance includes a 10% Board-directed reserve of $9,600,000.

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 Operations are also included in 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 2016-2017. The District will receive an additional $2,669,679 Scheduled Maintenance and Instructional Support dollars. This amount is budgeted in the Capital Projects Fund and will be prioritized for Districtwide scheduled maintenance projects. These funds are also restricted for specific uses and not available for general operations of the District.
General Fund Unrestricted Revenue Budget Notes

2015-2016 Final Actual Transaction Notes

1. State Apportionment does not include growth but does include 1.2% COLA in the amount of $862,000. The State Apportionment also includes a base adjustment in the amount of $4,160,515. Neither college generated any new FTES growth in the 2015-2016 Fiscal Year. State Apportionment is reduced by a statewide funding deficit in the amount of $1,132,442. The State Revenue deficit of approximately $1,000,000 was eliminated at the Second Period Report, therefore increasing State Apportionment to $89,473,483 from $88,425,509 at year end.

2. The state allocation to fund new full-time faculty positions for YCCD is $906,064.

3. Modesto Junior College received a $350,000 allocation to be used towards the cost of a Respiratory Therapy Baccalaureate Program.

4. The Modesto Junior College new Apprenticeship Program generated $9,260.

5. A state Prior Period Adjustment was allocated to YCCD for adjustments to statewide property tax and enrollment fee deficits.

6. 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.

7. The state allows 2% of the enrollment fee collections to be retained by Community College Districts for administrative costs.

8. Non-Resident Tuition for 2015-2016 is charged at $217 per credit unit enrolled.

9. Interest income is budgeted at 1.01% on cash held in the Stanislaus County Treasury.

10. The state allocated one-time funds for prior year unfunded Mandated Cost claims. YCCD plans to use the One-Time Mandated Cost Reimbursement for Instructional Equipment, Scheduled Maintenance Projects, funding toward the Other Post Employee Benefits (OPEB), and funding for a Pension Rate Stabilization Program (PRSP) to address the rising cost of PERS and STRS.

11. Other income is comprised of miscellaneous receipts.

12. The state is funding Mandates based on the District’s FTES reported.

13. Unrestricted State Lottery revenue is estimated at $140 per FTES.

14. The Modesto Junior College expenditures include step-and-column salary costs, increased rates for PERS and STRS, 13 new faculty positions, moving the Director of Security Operations from MJC to District, moving MJC Business Services to MJC from District. The cost to cover the step-and-column movement is $347,000. The
college expenditures include $2,172,000, the amount to cover the cost of a 5% salary increase.

15. The Columbia College expenditures includes step-and-column salary costs, the increased costs associated with PERS and STRS rate increases, one additional faculty position from the state’s FON funding. The amount to fund step-and-column salary increases for Columbia College is $102,000. The college expenditures include $529,000 to cover the cost of a 5% salary increase.

16. The Central Services expenditures include $193,000 for step-and-column salary costs, increased cost of STRS and PERS employer rate increases, moving the Director of Security from MJC to Central Services Human Resources, and moving the MJC Business Services budget from Central Services to MJC. Central Services expenditures include $749,000 to cover the cost of a 5% salary increase.

17. Transfers out of the General Fund include a transfer to the Health Fund, a transfer to the Retiree Liability Irrevocable Trust, a transfer to a Pension Rate Stabilization Trust for STRS and PERS rate increases, and a transfer of one-time funds received for old outstanding mandate costs. Revenue received from the state for prior year unfunded State Mandated Cost claims is budgeted as a transfer out of the General Fund for an emergency infrastructure project on steam lines at MJC, a transfer to the OPEB Trust, and a transfer to the Pension Rate Stabilization Program (PRSP) to address the increased PERS and STRS employer costs.


19. Restricted Fund Balance for encumbrances, inventory, and prepaid expenses.

20. A 10% Board designated reserve on unrestricted expenditures.


22. One-time funds reserved to be allocated and spent in 2016-2017.

23. Undesignated Fund Balance.
### 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 accounted for in the Restricted General Fund.

3. The college Health Fee Funds are accounted for in the Restricted General Fund.


Yosemite Community College District
General Fund Unrestricted Budget Notes

Continued from Page 5

2016-2017 Final Budget Notes

24. State Apportionment does not include COLA or growth. The increase over the prior year is due to the full-time faculty allocation from 2015-2016 rolling into State Apportionment and is no longer identified as a separate allocation in 2016-2017. There is also not a state deficit included in State Apportionment at this time.

25. Part-Time Equity dollars are allocated based on a statewide formula. The amount does not change materially from year to year and has been allocated to the two colleges of the YCCD.

26. The state allows 2% of the enrollment fee collections to be retained by districts as an administrative fee for collecting the enrollment fees.

27. Non-Resident Tuition is based on $217 per credit unit enrollment.

28. Interest income is budgeted at 1% on cash held in the Stanislaus County Treasury.

29. A one-time state allocation for old outstanding Mandated Cost claims.

30. Other miscellaneous receipts.

31. Unrestricted State Lottery revenue is estimated at $140 per FTES.

32. Modesto Junior College received 58% of the one-time funds to be prioritized through the college budget process. These one-time funds will not be carried to the next Fiscal Year.

36. The Columbia College budget includes an augmentation for PERS and STRS rate increases. The budget also includes an adjustment to align the college allocation to the state allocation model, SB361. The college targets will be adjusted over a five-year period. This is the second year of the five-year period.

37. Central Services received 27% of the one-time funds to be prioritized through the District’s prioritization process. These one-time funds will not be carried to the next Fiscal Year.

38. The Central Services budget includes an augmentation for the increased cost of PERS and STRS. Human Resources is augmented for a pilot Workers Compensation Return-to-Work program. and the Central Services budget is increased to cover the cost of faculty release time per the YFA Collective Bargaining Agreement. Information Technology received $200,000 in one-time funds for an online form program. Human Resources received augmentations to add a full-time security officer and to enhance the District’s alarm system.

39. Transfers include an annual transfer to the Restricted Health Fund to help offset the cost of employees receiving services from Health Services, a transfer to the OPEB Irrevocable Trust to fund for retiree medical benefits and a transfer out of the General Fund to Instructional Equipment and Library Materials college restricted funds.

40. The budgeted Ending Fund Balance is $13,485,364.

41. Restricted for encumbrances at 6/30/2016, prepaid expenses, and warehouse inventory.

42. The Board directed Designated Reserve at 10% of the Unrestricted General Fund Expenditures.

43. Undesignated Fund Balance.

44. Column 4 is a projection of the 2017-2018 Fiscal Year, assuming no material changes to ongoing revenue and expenditures.

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 2016-2017 FTES target was set by the College Presidents and the Chancellor. The 2016-2017 FTES target is the same as FTES reported for 2015-2016. The colleges have not earned FTES growth and will need to make up 808 borrowed FTES before growth can be earned in 2016-2017.

<table>
<thead>
<tr>
<th>FTES TARGET 2016-2017</th>
</tr>
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<tbody>
<tr>
<td><strong>Column 1</strong></td>
</tr>
<tr>
<td><strong>2014-2015</strong></td>
</tr>
<tr>
<td>Actual Reported</td>
</tr>
<tr>
<td>FINAL</td>
</tr>
<tr>
<td>Modesto Junior College</td>
</tr>
<tr>
<td>Columbia College</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
</tr>
</tbody>
</table>

FTES Ten-Year History

Annual FTES 10 Year Analysis
## Capital Projects (Fund 41) Budget

### Actual Transactions 2015-2016

<table>
<thead>
<tr>
<th></th>
<th>2015-16 Final Budget</th>
<th>2015-16 Year to Date Actual</th>
<th>2016-17 Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Beginning Balance, July 1</td>
<td>$10,096,122</td>
<td>$10,096,122</td>
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### REVENUE

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<tbody>
<tr>
<td>2.</td>
<td>Scheduled Maintenance</td>
<td>3,521,685</td>
</tr>
<tr>
<td>3.</td>
<td>Prop 39</td>
<td>537,820</td>
</tr>
<tr>
<td>4.</td>
<td>State Mandated Block Grant</td>
<td>712,871</td>
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<tr>
<td>Local</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Interest-County Treasury</td>
<td>50,000</td>
</tr>
<tr>
<td>6.</td>
<td>Redevelopment</td>
<td>0</td>
</tr>
<tr>
<td>7.</td>
<td>Other Local Revenue</td>
<td>0</td>
</tr>
<tr>
<td>8.</td>
<td><strong>Total Revenue</strong></td>
<td><strong>4,822,376</strong></td>
</tr>
<tr>
<td>9.</td>
<td><strong>Total Funds Available</strong></td>
<td><strong>$14,918,498</strong></td>
</tr>
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</table>

### EXPENDITURES

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
<td>Scheduled Maintenance</td>
<td>3,521,685</td>
</tr>
<tr>
<td>11.</td>
<td>Proposition 39</td>
<td>537,820</td>
</tr>
<tr>
<td>Local</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Scheduled Maintenance</td>
<td>1,445,868</td>
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<tr>
<td>13.</td>
<td>Redevelopment</td>
<td>4,681,457</td>
</tr>
<tr>
<td>14.</td>
<td>Utility Infrastructure</td>
<td>1,972,760</td>
</tr>
<tr>
<td>15.</td>
<td>CC Ponderosa Remodel</td>
<td>77,014</td>
</tr>
<tr>
<td>16.</td>
<td><strong>Total Expenditures</strong></td>
<td><strong>12,236,804</strong></td>
</tr>
<tr>
<td>17.</td>
<td>Transfer In - Unrestricted General Fund</td>
<td>1,948,284</td>
</tr>
<tr>
<td>18.</td>
<td>Transfer In - ASCC</td>
<td>25,000</td>
</tr>
<tr>
<td>19.</td>
<td><strong>Ending Balance, June 30</strong></td>
<td><strong>$4,855,178</strong></td>
</tr>
</tbody>
</table>

20. Reserve - State Scheduled Maintenance | 0 | 0 | 0 |
21. Reserve - Local Scheduled Maintenance | 1,817,139 | 2,503,286 | 1,299,369 |
22. Reserve - Prop 39 | 0 | 0 | 0 |
23. Reserve - Redevelopment | 1,519,622 | 5,813,397 | 892,561 |
24. Reserve - MSR (1) | 574,486 | 574,786 | 574,786 |
25. Restricted for Capital Projects | 743,931 | 2,626,739 | 361,533 |
26. Total | **$4,855,178** | **$11,518,208** | **$3,128,249** |

(1) MSR: Multiple Security Receipts

Notes and Narrative on Page 10

[www.yosemite.edu/fiscalservices/budget.htm](www.yosemite.edu/fiscalservices/budget.htm)
Yosemite Community College District
Capital Projects (Fund 41) Budget

2016-2017 Final Budget Narrative

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 fund also generates interest income from cash maintained in the County Treasury.

State scheduled maintenance projects for 2016-2017 consist of several projects. For example, the funding is currently budgeted for projects such as reroofing buildings, replacing a sewer line, replacing HVAC systems, and replacing walkways. Proposition 39 funding is budgeted for lighting retrofit projects across the District. Local scheduled maintenance funds are tentatively budgeted for repairs to an athletic track, replacing soccer water lines, and replacing a propane tank and water tank at Columbia College. The projects tentatively budgeted for 2016-2017 utilizing redevelopment funds are the solar array project, lighting retrofit, a monument sign, and utility infrastructure.

In 2015-2016, the District completed a one-time transfer of state mandated funds from the unrestricted general fund to assist in the emergency repair of the steam line on 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.

Capital Projects (Fund 41) Budget Notes

1. Reserve—MSR: Represents funds raised for the building of the Mary Stuart Rogers (MSR) Student Learning Center. These dollars are reserved for future MSR capital projects.
# Yosemite Community College District
## General Obligation Bond (Fund 42) Budget

**Actual Transactions 2015-2016**

<table>
<thead>
<tr>
<th></th>
<th>(1) Overall Budget</th>
<th>(2) Prior Years Actual</th>
<th>(3) 2015-16 Actual</th>
<th>(4) 2016-17 Final Budget</th>
<th>(5) Total (Memo Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Beginning Balance, July 1</td>
<td>$0</td>
<td>$0</td>
<td>$51,340,310</td>
<td>$35,127,670</td>
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<tr>
<td>2.</td>
<td>Proceeds from Issues</td>
<td>326,174,000</td>
<td>326,174,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3.</td>
<td>Interest Income</td>
<td>20,000,000</td>
<td>27,449,389</td>
<td>458,819</td>
<td>200,000</td>
</tr>
<tr>
<td>4.</td>
<td>Total Revenue</td>
<td>$346,174,000</td>
<td>$353,623,389</td>
<td>$458,819</td>
<td>$200,000</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>MJC Projects</td>
<td>220,110,000</td>
<td>199,563,362</td>
<td>3,627,811</td>
<td>16,918,827</td>
</tr>
<tr>
<td>7.</td>
<td>Columbia Projects</td>
<td>52,495,000</td>
<td>46,965,245</td>
<td>1,879,247</td>
<td>3,650,508</td>
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<tr>
<td>8.</td>
<td>Central Services Projects</td>
<td>73,569,000</td>
<td>55,754,472</td>
<td>11,164,401</td>
<td>11,650,127</td>
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<tr>
<td>9.</td>
<td>Total Expenditures</td>
<td>$346,174,000</td>
<td>$302,283,079</td>
<td>$16,671,459</td>
<td>$32,219,462</td>
</tr>
</tbody>
</table>

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**Measure E Bond**

www.yosemite.edu/fiscalservices/budget.htm
There are several activities recorded in the Capital Projects fund. These activities include state funded scheduled maintenance projects, Proposition 39 (Clean Energy Job Creation) projects, local scheduled maintenance projects, and redevelopment funded projects.

- **State Funded Scheduled Maintenance Projects** - The District will receive nearly $2.7 million for scheduled maintenance projects in 2016-2017. The District has allocated the full amount to fund eight prioritized scheduled maintenance projects throughout the District. The projects include reroofing several buildings and replacing a chiller system and HVAC systems. In conjunction with the eight projects funded with the 2016-2017 allocation, the District will be completing the seven projects funded with the 2015-2016 allocation. These projects also include reroofing several buildings, replacing sewer lines, and replacing bleachers. Therefore, the total budget for scheduled maintenance for 2016-2017 is approximately $4.8 million. Of note is that the state is not requiring a match from the District for these funds.

- **Proposition 39 (Clean Energy Job Creation)** - For the fourth year, the District will be receiving an allocation from Proposition 39 to fund energy efficiency improvement projects. The District has elected to utilize these funds for a Districtwide lighting retrofit project. The allocation for the current year is approximately $600,000. However, the total budget for this Proposition 39 project is approximately $643,000 for 2016-2017 as the District has approximately $41,000 to spend from the prior year allocation.

- **Local Scheduled Maintenance** - The local scheduled maintenance projects are funded from the $10 million transfer from the District's General Obligation Bonds, which were voter approved in 2004. The budget for local scheduled maintenance is approximately $850,000 and will be used to fund projects such as replacing HVAC systems and propane tanks, replacing waterlines, and replacing roofs. The reserve (unallocated budget) for local scheduled maintenance projects is approximately $1.2 million.

- **Redevelopment** - Upon receiving redevelopment revenue from various counties, YCCD is required to utilize these funds for capital projects and the funds are subject to restrictions of individual redevelopment agreements. The Board elected to allocate $5 million of the redevelopment funds for the use of construction projects at Central Services. The projects include a traffic signal, lighting retrofit, solar, and a monument sign. The 2016-2017 budget for these projects is approximately $5.3 million, which leaves a reserve (unallocated budget) of approximately $900,000 for redevelopment.
The colleges will receive approximately $4.7 million from the Student Success and Support Program (SSSP), formerly matriculation and student equity. SSSP is a process that enhances student access to the California community colleges and promotes and sustains the efforts of credit students to be successful in their educational endeavors. The goal of the Student Success and Support Program is to ensure that all students complete their college courses; persist to the next academic term; and achieve their educational objectives through the assistance of the student-directed components of the SSSP, which are admissions, orientation, assessment and testing, counseling and student follow-up.
The charts on pages 14 through 16 show the General Fund unrestricted expenditures for 2015-2016 broken out by major object 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 by Central Services, including the percentage of each major category to total expenditures.
The charts on pages 17 and 19 show the General Fund restricted expenditures for 2015-2016 broken out by major object 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 by Central Services, including the percentage of each major category to total expenditures.
2015-2016 MJC Restricted Actual Transactions

- $59-Capital Outlay: $1,120,018 (5%)
- $57-Other Outgo: $1,488,181 (7%)
- $53-Academic Salaries: $3,234,051 (15%)
- $4-Certified Managers: $208,059 (1%)
- $52-Classified Salaries: $5,296,484 (25%)
- $2-Classified Managers: $587,097 (3%)
- $22-Benefits: $2,950,279 (14%)
- $21-Supplies: $1,462,948 (7%)
- $46-Other Operating Expenses: $4,462,729 (22%)

Total: $20,871,438

2015-2016 Columbia College Restricted Actual Transactions

- $56-Capital Outlay: $1,612,696 (8%)
- $57-Other Outgo: $281,465 (6%)
- $53-Academic Salaries: $488,753 (19%)
- $4-Certified Managers: $95,066 (2%)
- $52-Classified Salaries: $375,751 (5%)
- $2-Classified Managers: $237,553 (5%)
- $21-Supplies: $419,778 (10%)
- $22-Benefits: $721,360 (26%)
- $56-Other Operating Expenses: $130,050 (6%)

Total: $4,466,710
Yosemite Community College District
General Fund 2015-2016 Restricted Actuals

2015-2016 Central Services Restricted Actual Transactions

- 55: Other Operating Expenses $7,684,673
- 57: Other Outlay $124,715
- 59: Other Accounts
- 56: Capital Outlay $10,080
- 52: Classified Salaries $750,986
- 53: Benefits $478,164
- 54: Supplies $95,248
- 51210: Classified Managers $453,853

Total: $7,684,673
Yosemite Community College District

Board of Trustees

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Lynn Martin, Vice Chair
Anne DeMartini
Linda Flores
Tom Hallinan
Mike Riley
Don Viss

Administration

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Teresa Scott, Executive Vice Chancellor
Gina Leguria, Vice Chancellor, Human Resources
Jill Stearns, President, Modesto Junior College
Angela Fairchilds, President, Columbia College