

Yosemite Community College District
General Fund Unrestricted Budget
TENTATIVE BUDGET 2019-2020

2019-2020 TENTATIVE BUDGET
scs 03.20.19

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	2018-2019 AMENDED BUDGET 6/30/2019	2018-2019 REVERSE Prior Year Encumbrances Augmentation	2018-2019 REVERSE Prior Year One-Time Augmentation	2019-2020 ADJUSTED Beginning Allocation	2019-2020 PERS & STRS Rate Increase (1)	2019-2020 Fringe Benefit Augmentation (2)	2019-2020 CalSTRS On- Behalf Augmentation (3)	2019-2020 New Faculty Hiring (4)	2019-2020 Transfer of Parking and Security (5)	2019-2020 Baccalaureate Degree Augmentation (6)	2019-2020 Non-Resident Program Augmentation (7)	2019-2020 One-Time Initiative Funding (8)	2019-2020 Longevity/Step Movement Augmentation (9)	2019-2020 TENTATIVE BUDGET	
MODESTO															
Permanent Positions:															
Certificated	-	-	-	22,047,385	-	-	-	330,000	-	-	-	-	293,492	22,670,877	
Classified	-	-	-	6,339,274	-	-	-	-	-	-	-	-	108,631	6,447,905	
LTAC	-	-	-	3,622,307	-	-	-	-	-	-	-	-	55,109	3,677,416	
Fringe Benefits	-	-	-	14,692,127	456,369	44,591	-	-	-	-	-	-	110,569	15,303,656	
Operating Budget:				10,922,733					(72,217)	40,000	650,000			11,540,516	
Certificated (PTOL)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Classified (i.e. OT, Student Workers)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	62,133,643	(4,396)	(4,505,421)	57,623,826	456,369	44,591	-	330,000	(72,217)	40,000	650,000	-	567,801	59,640,370	51.3%
COLUMBIA															
Permanent Positions:															
Certificated	-	-	-	4,451,871	-	-	-	-	-	-	-	-	60,054	4,511,925	
Classified	-	-	-	1,357,757	-	-	-	-	-	-	-	-	24,407	1,382,164	
LTAC	-	-	-	1,860,787	-	-	-	-	-	-	-	-	33,786	1,894,573	
Fringe Benefits	-	-	-	3,530,019	120,269	12,995	-	-	-	-	-	-	29,848	3,693,131	
Operating Budget:				2,461,748					(23,186)		125,000			2,563,562	
Certificated (PTOL)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Classified (i.e. OT, Student Workers)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	14,494,539	(4,751)	(827,606)	13,662,182	120,269	12,995	-	-	(23,186)	-	125,000	-	148,095	14,045,355	12.1%
CENTRAL SERVICES															
Permanent Positions:															
Certificated	-	-	-	403,556	-	-	-	-	-	-	-	-	3,304	406,860	
Classified	-	-	-	10,642,114	-	-	-	-	-	-	-	-	177,650	10,819,764	
LTAC	-	-	-	3,886,248	-	-	-	-	-	-	-	-	51,073	3,937,321	
Fringe Benefits	-	-	-	8,553,241	399,464	81,762	-	-	-	-	-	-	70,650	9,105,117	
Operating Budget:				7,472,886					95,403					7,568,289	
Classified (i.e. OT, Student Workers)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	32,231,591	(273,546)	(1,000,000)	30,958,045	399,464	81,762	-	-	95,403	-	-	-	302,677	31,837,351	27.4%
District-Wide Contingencies/Transfers															
Contingencies - Total Comp Proposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contingencies - One-Time Initiatives	-	-	-	-	-	-	-	-	-	-	-	4,954,944	-	4,954,944	
Unfunded Retiree Liability Transfer	975,000	-	-	975,000	-	-	-	-	-	-	-	-	-	975,000	
Facilities TCO (Capital Outlay Transfer)	1,000,000	-	(1,000,000)	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	
IT TCO	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	
Health Fund Transfer	6,500	-	-	6,500	-	-	-	-	-	-	-	-	-	6,500	
CalSTRS On-Behalf Contribution	2,500,000	-	-	2,500,000	-	-	875,000	-	-	-	-	-	-	3,375,000	
	4,481,500	-	(1,000,000)	3,481,500	-	-	875,000	-	-	-	-	6,454,944	-	10,811,444	9.3%
Total	113,341,273	(282,693)	(7,333,027)	105,725,553	976,102	139,348	875,000	330,000	-	40,000	775,000	6,454,944	1,018,573	116,334,520	
														116,334,520	

Notes:

- (1) Augmentation for PERS/STRS to be funded with base increase from new funding formula.
- (2) Augmentation for fringe benefits (Workers Comp/STD/OPEB)
- (3) Augmentation for Cal-STRS On-Behalf contribution. Augmentation has net effect of zero for the District as revenue and expenditures for this activity are zero.
- (4) Augmentation for 3 new faculty at MJC (\$110k/faculty)
- (5) Transfer of operational budget for parking and security from the colleges to central services.
- (6) Augmentation for 2019-2020 estimated baccalaureate revenue and expenditures of \$40,000 for the current year.
- (7) Expenditure budget for Non-Resident Program to match budgeted Non-Resident Tuition revenue.
- (8) Augmentation for one-time funding of initiatives identified by the colleges and central services.
- (9) Augmentation for longevity and step movement along with associated fringe benefits.