The Board of Trustees approved the YCCD 2015-2016 Final Budget in September 2015. The budget included augmentations to cover the cost of step-and-column movement on the salary schedules. The General Unrestricted Fund augmentation for this was $642,000. MJC’s budget was increased to add 21 new faculty positions. Columbia’s budget was increased to add one new faculty position. MJC received $1,994,000 for growth positions and FTES. Columbia received $110,000 for their growth position.

All General Unrestricted Fund budgets received an augmentation to cover the increased cost associated with the employer contribution to CalSTRS and CalPERS. For the 2015-2016 fiscal year, this increased cost was $627,000.

There was also reallocation between the Central Services Budget and MJC Budget for business office services, and also for security services. Contingency budgets were established in anticipation of contract negotiation settlements.

At that time, the total expenditure budget was $97,683,881. In October, the Board approved an amended budget which augmented for a negotiated 5% salary increase as well as some other adjustments. The total expenditure budget became $98,220,864.

However, the budget depended on 2.61% growth revenue already allocated to the colleges. Midway through the Spring Semester it was evident that the colleges would not be able to meet their growth targets. In March 2016, the Board of Trustees approved another amended budget. This time adjusting the expenditure budget down to meet the lost revenue. The second amended expenditure budget totals $96,996,576 for the District.

In order to earn the growth revenue, the colleges would have needed to grow by 432 FTES over the 2014-2015 actual reported FTES. See page 4 for more information on FTES.

For more information on the YCCD budget and other fiscal matters, visit our website at www.yosemite.edu/fiscalservices/.

Teresa Scott
Executive Vice Chancellor
Staff Updates …

Fiscal Services acknowledges staff for their professional accomplishments and thanks them for their continued service to the District as well as to our students and employees.

**Congratulations.** Senior Accountant **Jeremy Salazar** was promoted to MJC Business Services Manager. Jeremy took over as interim manager after Teresa Rule retired last year and was appointed to the permanent position as of July 1, 2015.

**Vicki Fontana** received the promotion to Senior Accountant after Jeremy’s move became permanent with MJC’s **Rosanne Costa** moved into the Accountant spot vacated by Vicki.

Fiscal Services welcomed **Stephanie Aguilar** as the new Director of the Child Development Training Consortium. Stephanie took over from retiring Patty Scroggins in September 2015. Stephanie worked for First 5 Merced County before joining YCCD. Welcome, Stephanie.

Other changes included **Diane Warren’s** promotion to Payroll Manager following Pam Gurnari’s retirement. **Jenni Dent** received Diane’s former spot as Payroll Coordinator.

A lot of moving around, but we are pretty much settled now. Congratulations, everyone!

**Welcome.** Fiscal Services also had a number of new hires and promotions during 2015.

- Crista Noakes, Executive Secretary
- David Miller, Mechanical & Energy Systems Manager
- Amy Lovett, Accounting Technician
- Joan Van Kuren, Payroll Specialist
- Ashorina Yadegar, Payroll Specialist
- Janie Stadelman, Administrative Technician
- Jesse Castillo, Custodian
- Derek Brundage, Custodian
- Jaime Carreon, Custodian
- Anthony Duarte, Custodian
- Clifford Ramos, Custodian
- Andrea Perez, Custodian
- Kayla Powell, Administrative Assistant
- Berlina Taylor, Administrative Technician
- Thomas Gheen, Maintenance Specialist
- Kevin Ciabatti, Maintenance Technician
- Sherri Karp, Transportation Services Operator
- Mike Lewis, Stock Delivery Technician

**Goodbye and Best Wishes.** Fiscal Services saw a number of retirements in 2015.

- Pam Gurnari, Payroll Manager
- Peggy Paddock, Executive Secretary
- Patty Scroggins, Director, CDTC
- Pamela Abellana, Custodian
- Ken Ciabatti, Maintenance Technician
- Roosevelt Perkins, Custodian
- Geri Wend, Interim Payroll Specialist
- Bernie Corey, Accounting Technician

**Special Congratulations.** Gary Whitfield, Vice President of College and Administrative Services, Columbia College, retired in November 2015 after 18 years with the District. Gary worked as MJC Business Services Manager for many years before taking the position of Vice President of College and Administrative Services at Modesto Junior College. He did a lateral transfer up to Columbia College because he liked the idea of being able to see deer browsing from his office window.

During Datatel conversion, Gary helped out by taking on Controller duties while Deborah Campbell was busy leading the implementation of the Finance Module.

Happy retirement, Gary. We’ll miss you.
What's New…

There are a number of new projects in the works. Fiscal Services is doing its part as District continues to move forward.

**District Office Building.** In April 2015, Acme Construction broke ground on the new Central Services office building. It represents the last of the major Measure E building projects supervised by Kitchell.

The building, designed by Darden Architects, will house the administrative offices of the District, including the YCCD Board Room, Chancellor’s Office, Fiscal Services, Human Resources, and Information Technology Services. Unlike the current District offices, the new building will be earthquake safe, utilize natural lighting and energy efficient features, including a solar array and electric car charging stations.

While considered a Measure E project, funding actually came from the general obligation bond arbitrage (interest earned on the bonds) and the accumulated funds from the dissolution of the redevelopment agencies in our District.

Staff is expected to move in this fall.

**ASCIP “Risk Management Pays” Award.** At the April 13, 2016, Board of Trustees meeting, YCCD, through the Valley Insurance Program Joint Powers Agency (VIPJPA), will receive the Alliance of Schools for Cooperative Insurance Programs (ASCIP) “Risk Management Pays” award for actively utilizing ASCIP’s risk management services in 2014-2015. During that period, YCCD completed two safety and security assessments, attended three risk management and loss control educational programs, utilized the ASCIP online training platform In2Vate to train 58 employees, and utilized the Human Resources Hotline on several occasions. The award consists of a presentation to our Board of Trustees of a Certificate of Excellence and a $6,000 check.

**YCCD Central Services Website** was launched in March 2016. The new site has a glossier, more professional look. It still contains all the important forms and information contained in the old site, so make sure you check it out. If you have trouble locating a certain document, feel free to contact the department and ask how to access it. The new website is at:

www.yosemite.edu
FTES Basics...

What's so important about FTES?

FTES (Full-Time Equivalency Students) are basically the District’s “bread and butter.” It is how the state determines our basic apportionment, which is our primary funding source.

Calculating FTES is a complicated business. YCCD Internal Auditor/Budget Analyst Mary Bylsma is responsible for reporting our FTES to the state. Utilizing one of four different formulas, the FTES are computed and reported on the Apportionment Attendance Report (CCFS 320 Report). Our District is currently paid $4,724 per FTES. For more information on these formulas, read “Generating FTES,” starting on page 46 of the Community College Finance Handbook compiled by Teresa Scott. See the Central Services Fiscal Services website at www.yosemite.edu/fiscalservices/budget_files/cc_finance/cc_finance_handbook_2016.pdf.

From the CCFS 320 Report, the state establishes our base FTES for the following year. If college districts do not earn their base FTES, then the state will reduce funding in the next year. Districts unable to make their base FTES are said to be in decline, which can lead to a permanent reduction in the base FTES and therefore funding. However, the state will usually agree to fund a percentage of FTES over the base that colleges might earn, which is called Growth. This number is termed the “Cap.” That is the maximum amount of funding that the District may be able to earn. Going over Cap can lead to unfunded FTES, depending on available funds at the state and how many FTES are reported by other community colleges.

FTES are cyclical as can be seen in the chart below. During the Recession, the state had limited money for funding FTES. However, people were unemployed and many wanted to go back to school to improve their skills. Unfortunately, during this time the District had to carefully control enrollment in order to avoid spending more funds than would be coming in. The reverse happens in a good economy, which eventually follows a recession, our students are able to find jobs and so leave school in favor of work. This makes it challenging to bring in enough FTES in order to grab the additional funds now available from the state.

One of the most challenging aspects of community college administration is riding the FTES roller coaster.