



Fiscal Year 2023-2024

BUDGET

September 14, 2023



Yuba Community College District

2023-2024

Governing Board

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Sonja Lolland – Vice Chancellor, Education and Planning

Santanu Bandyopadhyay – Interim President, Woodland Community College

Tawny Dotson – President, Yuba College

Chancellor's Message



State Budget Update: California faces a downturn in revenues after two years of unprecedented growth due to a declining stock market, high inflation, rising interest rates, and job losses in high-wage sectors. However, the state's prudent planning and budget resilience have put it in a strong fiscal position to address the shortfall. By paying down debt and using one-time surplus funds on one-time commitments, the budget protects core programs and services. It maintains fiscal discipline by setting aside a record \$37.8 billion in budgetary reserves, enabling California to better withstand future economic challenges.

The [state budget](#) addresses the \$31.7 billion shortfall with balanced solutions that avoid deep program cuts. It preserves investments in education, health care, climate, public safety, and social services relied upon by millions of Californians. The budget also accelerates construction of water, transportation, and clean energy projects to advance economic, climate, and social goals.

Key priorities protected in the budget include increased funding for K-12 schools and higher education, improved access to health care, addressing homelessness, and combating climate change. The budget also allocates funds for public safety, infrastructure, and climate investments.

Record reserves of \$37.8 billion, including \$22.3 billion in the Rainy-Day Fund, ensure the state's financial stability and serve as an insurance policy against revenue risks and uncertainties. These reserves will protect core programs from drastic cuts in case of revenue shortfalls.

Overall, the budget presents a balanced approach to navigate the current economic challenges while safeguarding vital programs and maintaining strong fiscal resilience for the future.

California Community Colleges Budget Update: The California Community Colleges (CCCs) are the largest higher education system in the country, serving approximately 1.8 million students. For specific details on the state budget, you can find the joint analysis published by the State Chancellor's Office at the following [link](#). Part of the reappropriation enables the implementation of the May Revision's proposal to allocate \$503 million in one-time resources to support the Student-Centered Funding Formula (SCFF), even with a decrease in the Proposition 98 guarantee.

The Budget for 2023-24 includes the following adjustments for the CCCs, such as:

- Increase in CCC Apportionments: \$678 million ongoing Proposition 98 General Fund for an 8.22% cost-of-living adjustment (COLA) and \$26.4 million ongoing Proposition 98 General Fund for 0.5% enrollment growth. This allocation includes \$503 million in one-time resources from the state's funding for this ongoing allocation in the state budget. Therefore, approximately 2.5% of this funding is ongoing.
- Shift in Financing for CCC Affordable Student Housing Grants: Approximately \$1.1 billion in General Fund support for CCC affordable student housing grants shifted to CCC-issued bonds, with an additional \$78.5 million ongoing General Fund support.
- COLA for CCC Categorical Programs: \$112.5 million ongoing Proposition 98 General Fund for an 8.22% COLA for select categorical programs and the Adult Education Program.

- Funding Year Apportionments with One-Time Resources: Approximately \$290 million one-time Proposition 98 General Fund to support Student-Centered Funding Formula costs for 2023-24.
- Nursing Program Support: \$60 million one-time Proposition 98 General Fund per year for five years, starting in 2024-25, to expand nursing programs and Bachelor of Science in Nursing partnerships.
- Online Education Study: \$500,000 one-time Proposition 98 General Fund for a comprehensive study of online education at the community colleges.
- Student Success Completion Grant Program: Specific awards of the Student Success Completion Grant of \$5,250 per semester for specified current and former foster youth, with a total support of approximately \$362.6 million Proposition 98 General Fund for 2023-24.
- Community College Reporting: Requirements for reporting on full-time faculty to measure progress in increasing the percentage of instruction by full-time faculty and diversifying faculty.
- Flexible Block Grant: Statutory changes to consolidate investments for deferred maintenance, retention and enrollment, and a COVID-19 response block grant to create a flexible block grant.
- Other Increases: Additional funding for LGBTQ+ Pilot Project, East Los Angeles College Entrepreneurship and Innovation Center, and a decrease in ongoing Proposition 98 General Fund due to increased offsetting local property tax revenues.

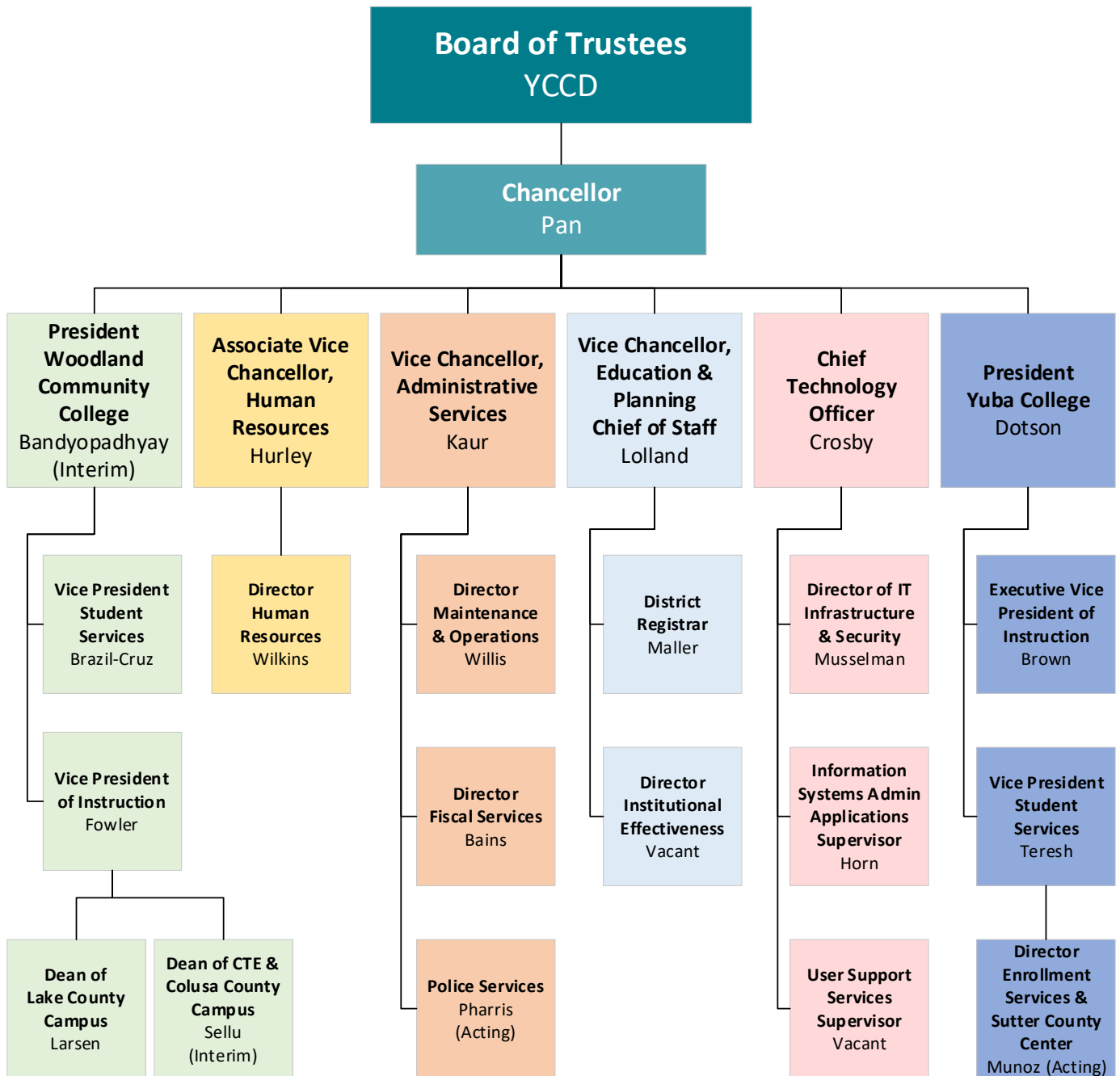
Dr. Shouan Pan

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District Organizational Chart





Yuba Community College District (YCCD) spans eight counties and nearly 4,192 square miles of territory in rural, north-central California. Yuba College and Woodland Community College offer degrees, certificates and transfer curricula at college campuses in Marysville and Woodland, educational centers in Clearlake and Yuba City, and through outreach operations in Williams. The two colleges in Yolo County and Yuba County and the campuses in Clearlake, Colusa, and Sutter Counties, serve 13,000 students across the northern Sacramento Valley.

Mission Statement

Yuba Community College District (YCCD) provides all individuals in our diverse communities access to high-quality, affordable higher education that is responsive to student needs. Our mission is to inspire and advocate for student success through our passion and commitment to teaching, learning, and social justice.

Strategic Goals (Drafts)

1. Increase student success and maximize the student experience through andragogy, curriculum and well-aligned student services programs designed to enhance student learning and completion by 2023.
 - Increase by at least 20 percent the number of students annually who acquire associate's degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job;
 - Increase by 35 percent the number of students transferring annually to a UCor CSU;
 - Decrease the average number of units accumulated by students earning associate's degrees to 79 units;
 - Increase to 76 percent the percentage of CTE students who report being employed in their field of study;
 - Reduce by 40 percent the equity gaps across all the above measures through faster improvements among traditionally underrepresented student groups; fully closing those achievement gaps within 10 years;
 - Over five years, reduce achievement gaps across all of the above measures through faster improvements in our service area, focused on campuses with the lowest educational attainment for adult learners.
2. We will foster diversity, equity, and inclusion by providing support structures, access, as well as reviewing our current processes to ensure equitable outcomes.
 - Ensuring all students have access to technology to be successful in their studies.
 - Including being competitive in an online environment.
 - Providing equitable access for students in all circumstances.
 - Create opportunities for professional development that promotes anti-racism, equity and the elimination of bias.
 - Adopt practices that focus on improving the diversity of faculty and staff to better reflect the students and communities we serve.



3. Continuously improve integrated planning and institutional effectiveness processes within a collaborative culture of evidence.
 - Analyze internal and external data to inform decision making.
 - Enhance collaborative planning and programming between the colleges to improve outcomes for students and our communities.
 - Increase professional development opportunities to better utilize available data tools.
 - Improve enrollment management through accountability and use of resources, available tools and strategic foresight.
 - Ensure that the colleges meet or exceed all accreditation standards.
4. Refine standards, processes, roles and responsibilities to be a more collaborative and efficient multi-college district while allowing individual colleges to embrace their unique places in our diverse communities.
 - Develop a resource allocation model that is equitable and reflects the needs of a multi-college district.
 - Create and/or refine service level agreements to better define the relationships between Colleges and all district service's departments.
 - Become an employer of choice in our region by developing practices to recruit and retain employees by offering professional development, fostering employee innovation, and competitive compensation.
5. Integrate strategic foresight into our planning to better anticipate the future needs of our students and communities through innovation and technology.
 - Embrace innovation and provide the latest technology that increases student learning, enrollment, retention, persistence, graduation and transfer rates.
 - Provide facility spaces that are adaptable to the changing needs of instruction and student services.
 - Provide technology solutions to ensure accessibility and equity for everyone.
6. Offer safe, reliable and welcoming environments and provide services that contribute to a safety net for students and the college communities.
 - Address the basic needs of students through partnerships and advocacy in regard to health services and food and housing insecurities.
 - Provide modern and safe facilities that are conducive to learning and working.
 - Update and maintain on-campus emergency action plans that include interjurisdictional agency collaboration and are inclusive of natural disasters.
 - Provide regular training and drills on emergency action plans for employees at all district locations.
7. Commit to community partnerships and relationships and being actively involved in the local communities we serve.
 - Build partnerships with local businesses and focus programs and services on advancing the well-being of our communities.
 - Support essential collaboration across education systems between the K-12 sector and community colleges, or intersegmental partnerships, with involvement from industry businesses and organizations in strengthening CTE programs and pathways aligned with regional workforce needs.

Vision

Our vision is to empower our students and strengthen our communities by providing equitable, student-centered learning opportunities.

Values

- **Equity-Minded:** Yuba Community College District champions diversity, equity and inclusion through purposeful acts to ensure all students achieve equitable outcomes. We are committed to cultivating a safe environment that treats all people with dignity and respect.
- **Holistic Support:** Yuba Community College District is committed to providing support that addresses all the needs of students beyond academic support to include personal and basic needs.
- **Data-Informed Decision Making:** Yuba Community College District is committed to developing a data informed decision-making culture within our district and establishing institutional procedures of accountability that are guided by data and research.
- **Workforce and Economic Development:** Yuba Community College District strives to improve the quality of life of students, communities, and local businesses by providing clear pathways and opportunities for staff, faculty, and students to grow their skills and develop the tools they need for success in the workplace and in life.
- **Accountability:** Yuba Community College District is accountable for stewarding resources effectively to meet the diverse needs of our communities and region.
- **Community Oriented:** Yuba Community College District values community engagement and collaborates with local community leadership, local businesses, and high schools.
- **Communication:** Yuba Community College District embraces transparency and clear, honest communication. We welcome feedback and ideas from all members of the district, colleges, and the members of the communities we serve.
- **Social Justice:** Based on the acknowledgement that underrepresented groups have been historically marginalized, Yuba Community College District is committed to working together to promote equality, equity, respect, and the assurance of rights within and between communities and social groups.
- **Intellectual Diversity:** In order to achieve meaningful inquiry and intellectual debate, Yuba Community College District is committed to critical thinking, encouraging new ideas and sharing a variety of perspectives.





Our Campuses

Woodland Community College

Woodland Community College (WCC), accredited in 2008 as the second community college in the Yuba Community College District and the 110th in the State of California, has provided educational opportunities for students in Yolo and Colusa Counties since 1975. WCC is the only Hispanic Serving Institution (HSI) in the Sacramento region, with 44% of its student population being of Latino descent. In addition to transfer programs, WCC offers Distributive Education (DE), Basic Skills courses, Career Technical Education (CTE) and other life-long learning opportunities. Students have access to an array of support services, financial aid, dedicated staff and a Child Development Center (CDC).



Colusa County Campus (CCC)

The Colusa County Campus opened its doors on January 18, 2011. The facility has four classrooms, which accommodates up to 120 students and also has office space for student services, counseling, faculty, and administrative support. The CCC also has conference rooms, break areas and vending machines. CCC was designed with sustainability principles in mind which will ultimately lead to a minimum LEED silver certification. A wide array of classes are offered at CCOF, including Administration of Justice, Biology, Early Childhood Education, Emergency Medical Technician, English, English as a Second Language, Ethnic Studies, Health, History, Math and Psychology.



Our Campuses (Continued)

Lake County Campus

Courses have been offered in this area since the fall semester of 1972. The Campus is located on Highway 53 in the city of Clearlake. Lake County students can complete two years of pre-transfer work at the Campus or satisfy their own needs in General Education. The Campus is growing and offers a full range of community college courses. In addition to transfer programs, the Campus offers career education in Business, construction trades, Food Services Management, health fields, and Mass Communications, as well as courses in many other areas. The Campus also provides a wide range of student services and remedial courses, and a Child Development Center.



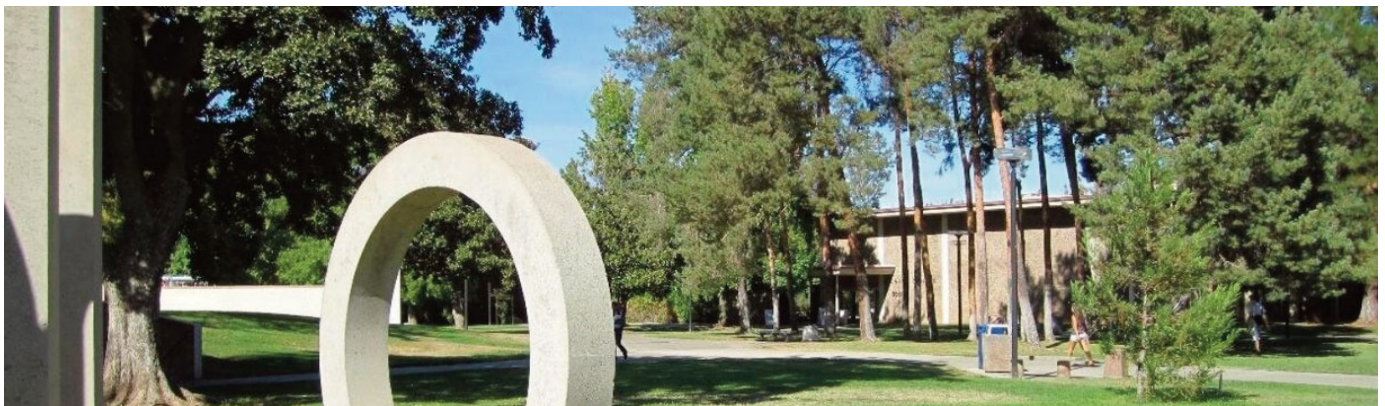
Yuba College

The Yuba College campus is located in Marysville, California. Yuba College has been providing quality education to residents of the Yuba-Sutter area for over 91 years. The 160-acre Yuba College Marysville campus first opened its doors in 1962. The college offers classes in over 90 programs that prepare students for a certificate, associate degree, or a transfer to a four-year university. In addition to the main campus, Yuba College operates an educational center at the Sutter County Center.



Sutter County Center

The Sutter County Center allows students to complete nearly all associate and transfer requirements on-site and offers courses leading to an Associate Degree and Certificates. The Sutter County Center of Yuba College is located just off Highway 99 between Pease Road and Eager Road on East Onstott Road.



Budget Message

The Proposition 98 funding establishes minimum funding for K-12 and California Community Colleges. The minimum guarantee for Fiscal Year 2023-24 is \$108.3 billion. The share of Proposition 98 for the system is at or above the traditional share of 10.93% for the past years. For 2023-24, CCCs expect to receive \$12.45 billion. The below are the budget assumptions for the proposed budget for adoption for Fiscal Year 2023-24: The details of the State's 2023-24 budget affecting community colleges are:

Unrestricted (Ongoing)

- COLA of 8.22% for the Student-Centered Funding Formula (SCFF). State budget assumes one-time resources from prior years and current year to cover the COLA for 2023-24 year.
- SCFF Growth of 0.50%
- Fiscal Crisis Management Assistance Team (FCMAT) Professional Learning funding for the Chief Business Officials (CBOs) of \$200 thousand.
- Reduction to Student Success Completion Grants for enrollment-based adjustments of \$50 million.

Unrestricted (One-Time)

- SCFF Growth Technical Adjustments of \$28.1 million.

Restricted (Ongoing)

- COLA of 8.22% for the following programs:
 - Adult Education
 - Extended Opportunity Programs and Services (EOPS)
 - Disabled Students Programs and Services (DSPS)
 - CalWORKs
 - NextUp
 - Basic Needs Centers
 - Math, Engineering, Science Achievement (MESA)
 - Enrollment based-based adjustments for Mandated Block Grant and Reimbursements
 - Cooperative Agencies Resources for Education (CARE)
 - Mental Health Services
 - Rapid Rehousing

- Puente
- Veterans Resource Centers
- Umoja
- Childcare Tax Bailout
- Reduction to Financial Aid Administration for workload adjustment of \$3.1 million.

Restricted (One-Time)

- Support for retention and enrollment strategies of \$50 million.
- Workforce Training Grants with a total of \$14 million.
- Funding for new LGBTQ+ Pilot Program of \$10 million.
- Funding for deferred maintenance of \$5.7 million.
- Funding for Equal Employment Opportunity Program (EEO) of \$4.2 million.
- East Los Angeles Entrepreneurship and Innovation Center of \$2.5 million.
- Support study for online courses and programs of \$500 thousand.
- Funding for FCMAT for Professional Learning Opportunities of \$100 thousand.

Restricted (One-Time) Reductions to funding for Fiscal Year 2022-23

- Reduction to prior year funding for retention and enrollment strategies of **\$55.4 million**.
- Reduction to prior year deferred maintenance funding of **\$500 million**.

Yuba Community College District

Budget Assumptions

2023-24

Unrestricted General Fund - Major Revenue Assumptions:

Apportionment: The 2023-24 revenue budget for apportionment under the Student-Centered Funding Formula uses three calculations (1) a Base Allocation, which primarily factors Credit FTES; (2) a Supplemental Allocation, which counts low-income students, and (3) a Student Success Allocation, which counts outcomes related to the Vision for Success, with premiums for outcomes of low-income students. The base allocation based on Credit FTES is funded on a 3-year average FTES. The Student Success Allocation is also funded on a 3-year average. In addition, Non-Credit and Special Admit FTES are funded at higher rates and the counts are funded based on the current year. The sources used to support the funding formula allocations remained the same and include State General Apportionment with Full-Time Faculty Hiring dollars, Education Protection Act (EPA), Student Enrollment Fees (98%), and Property Taxes.

The Advance apportionment provides an SCFF general apportionment certification that is based on the highest of the following:

- The 2023-24 revenue calculated under the SCFF.
- The hold harmless revenue based on 2022-23 SCFF revenue plus 2023-24 COLA of 8.22%. with stability funding \$1,636,898.
- The hold harmless revenue based on 2017-18 TCR, with the 2018-19 COLA of 2.71%, 2019- 20 COLA of 3.26%, 2020-21 COLA of 0.00%, the 2021-22 COLA of 5.07%, 2022-23 COLA of 6.56%, and the 2023-24 COLA of 8.22% compounded.

The Yuba Community College District's Total Computational Revenue (TCR) for the 2023-24 Advance Apportionment is projected at \$74,819,883, which factors in the highest possible scenario of the 2022-23 SCFF revenue along with a COLA of 8.22%. This calculation including funding for 2015-16 Full-Time Faculty.

This funding presupposes that the district will be supported at the level of 7,096.01 Full-Time Equivalent Students (FTES) based on a 3-year average FTES calculation. However, it's noteworthy that the district has experienced a sustained decline in actual FTES, trending at a 17% decrease from the 7,626 funded FTES in the 2019-20 academic year.

Additionally, the state budget anticipates a property tax estimate exceeding 6% compared to the previous year's property tax receipts.

Upon the release of the district's anticipated TCR, the State Chancellor's Office has factored in a deficit factor of 2.29%. Consequently, the district's TCR is budgeted at \$73,104,574, still including FT Faculty funding from 2015-16. This amount accounts for the 8.22% COLA and the deficit factor imposed by the State Chancellor's Office.

It's important to note that the 8.22% COLA, as per the State Chancellor's Office, is contingent on utilizing funds from the previous year. This implies that the state is relying on one-time funding sources to cover the ongoing 8.22% COLA for the fiscal year 2023-24.

Mandated Block Grant:

The Mandated Block Grant funding is being preserved by the State's budget. The funding formula will be the same as the past fiscal year (\$35.37 per FTES). The per FTES is based on the prior year P2 (second principal apportionment Funded FTES). Based on this information, the District is expecting a revenue of \$222,831.

Full Time Faculty Hiring (FTFH):

The district anticipates receiving \$570,022 from the 2015-16 funding as part of the TCR and \$1,054,190 total from the other funding sources.

Lottery:

The District will use a projected rate of \$177 per FTES unrestricted non-proposition 20 and \$72 restricted per FTES for Proposition 20. The projected lottery revenues are \$1,115,100.

Part-Time Faculty Office Hours (On-going):

The 2021-22 State budget provides \$10 million increase to on-going funds for community colleges in support of part-time faculty office hours. The allocation of this funding occurs in June 2023. We have based our estimates on past receipts and included in the budget \$42,00. This is subject to change once the official distribution of funds is made.

Enrollment Growth:

The District has not identified any expected growth funds in the 2023-24 budget as the district has experienced enrollment declines for at least a decade.

Restricted General Fund - Major Revenue Assumptions:

Deferred Maintenance and Instructional Support:

In the 2022-23 fiscal year, the state initially allotted \$7,744,568 to the district. **However, due to lower-than-expected state revenues, a retroactive reduction was proposed as part of the 2023-24 enacted budget, amounting to approximately \$4,553,584.** Consequently, the district now has a revised estimated allocation of \$3,190,984.

Regarding the decrease in funds designated for deferred maintenance, it's worth noting that the remaining one-time funds allocated for purposes like retention, enrollment, COVID-19 Block Grants, as well as deferred maintenance and instructional equipment, can be used interchangeably to fulfill these objectives.

COVID-19 Block Grant (one-time):

The state budget allocated a COVID-19 block grant to California Community Colleges in the amount of \$650M in 2022-23. The district's expected allocation is \$4.40M. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic. Community college districts are asked to prioritize the use of these one-time funds for purposes, including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff.

Student Retention and Enrollment Strategies (one-time):

The state budget provided one-time funds for student retention and enrollment tactics to tackle declines in enrollment for 2020-21, 2021-22, and 2022-23. Furthermore, there's an additional allocation of around \$385,000 for 2023-24. However, despite the increment, the state initially proposed a reduction of about \$474,810 after the 2022-23 fiscal year, resulting in a net decrease of \$45,948 over the two years.

CalSTRS On-Behalf Payments:

Governmental Accounting Standards Board (GASB) Statement 68 and Senate Bill 90, which pertain to Accounting and Financial Reporting for Pensions, have imposed fresh obligations on state and local governments. These obligations entail recognizing employer costs and responsibilities associated with pensions.

Embedded within the budget is an allocation of \$2,701,687 in pass-through revenue designated for STRS on-behalf payments, which the state disburses due to a change in accounting methods. Historically, the state has been responsible for making a portion of the payments to STRS on behalf of local employers.

However, in light of a recent accounting advisory issued by the California Community Colleges Chancellor's Office on July 29, 2016, YCCD is now mandated to document the revenue and expenditures in its financial records, even though the revenue is never actually received by the district, and the payments are not made by the district.

Expenditures Unrestricted & Restricted Major Expenditure Assumptions:

Step/Column Increase:

The District will fund step and column increases.

Health Care Costs:

For the 2022-23 fiscal year, the budget experienced its sixth consecutive year without any cost escalation in health benefits for active employees, courtesy of the Tri-County Schools Insurance Group (TCSIG) Joint Powers Authority (JPA). However, unforeseen claims have necessitated an 11% increase in TCSIG insurance rates for the upcoming 2023-24 fiscal year.

The district has allocated \$3,105,872 in its budget for contributions to retiree health benefits.

Debt Service:

The District has included \$2,025,932 in the budget for debt service to support the funding of energy projects as the utility rebates are decreasing.

Board Elections:

There are no anticipated board elections in Fiscal Year 2023-24.

Vacation Liability:

The District has budgeted an estimated \$200,000 vacation payout for the current year (2023-24).

Long Term Liabilities:

The District has taken significant steps in addressing the unfunded liability for Other Post-Employment Benefits (OPEB) by becoming a part of the California Public Employees' Retirement System (CALPERS) / California Employers' Retiree Benefit Trust (CERTB) and establishing an irrevocable trust. This move aligns with the requirements set forth in Governmental Accounting Standards Board (GASB) Statements 74/75.

In the fiscal year 2018-19, the District proactively allocated two years' worth of funding within the budget to begin addressing the OPEB liability. The district has a well-defined OPEB funding plan, recommending that 50% of any surplus funds be earmarked annually for the irrevocable trust. Consequently, the adopted budget includes a provision to allocate \$3,089,542 toward this obligation.

It's noteworthy that the current balance in the trust fund, inclusive of interest earned as of June 30, 2023, stands at \$14.80 million, while the most recent actuarial study reported a liability of \$48.27 million.

Expenditures Restricted:

Restricted expenditures are based on Federal, State and Local granting authority criteria. The Director of Fiscal Services and College Program Managers oversee the use of this category of funding. In addition to the annual auditing of these funds, reporting requirements to granting agencies occur on a quarterly and annual basis and are certified by District Officials.

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 GENERAL FUND ADOPTED BUDGET**

UNRESTRICTED FUND 11

	Revised Budget 2022-23	Revised Budget #2 2022-23	Revised Budget 2022-23	Revised Budget #2 2022-23	* Unaudited Actuals 2022-23	* Unaudited Actuals 2022-23	Adopted Budget 2023-24	Adopted Budget 2023-24
			One-Time	One-Time		One-Time		One-Time
Beginning Fund Balance	\$ 19,893,363	\$ 19,893,363			\$ 19,893,363		\$ 26,001,501	
Revenues								
Federal	10,600	10,600			12,625		3,808	
State	34,541,626	34,541,626			33,859,373		36,808,376	
State - STRS On Behalf	2,622,230	2,622,230			-		2,701,687	
State - PERS On Behalf	553,921	553,921			-		-	
Local	37,072,256	37,072,256			39,644,208		39,858,505	
Total Revenue	\$ 74,800,633	\$ 74,800,633	\$ -	\$ -	\$ 73,516,205		\$ 79,372,376	
Expenditures								
Academic Salaries	24,172,543	24,172,543			21,171,586		26,186,886	
Classified Salaries	10,927,782	10,927,782	100,000	100,000	7,466,045	100,000	13,191,811	
Benefits	13,927,543	13,927,543			12,612,040		17,988,458	
Benefits - STRS On Behalf	2,622,230	2,622,230			-		2,701,687	
Benefits - PERS On Behalf	553,921	553,921			-		-	
Supplies and Materials	567,953	567,953	20,000	20,000	398,967	19,925	717,507	
Other Operating Expenses & Services	7,739,226	7,739,226	341,862	341,862	7,038,423	103,713	7,283,659	
Capital Outlay	540,842	540,842	62,454	62,454	376,590	17,529	260,734	
Other Outgo	5,622,319	5,622,319	9,670,545	12,853,325	5,178,507	12,924,741	5,706,804	11,052,203
HEERF Indirect (Salaries and Benefits)	-	-	(2,067,633)	(2,067,633)	-	-	-	-
HEERF Direct Expenditures				(3,182,780)				
Total Expenditures	\$ 66,674,359	\$ 66,674,359	\$ 8,127,228	\$ 8,127,228	\$ 54,242,158	\$ 13,165,909	\$ 74,037,546	\$ 11,052,203
Net Increase (Decrease) in Fund Balance	\$ 8,126,274	\$ 8,126,274	\$ (8,127,228)	\$ (8,127,228)	\$ 19,274,047	\$ (13,165,909)	\$ 5,334,830	\$ (11,052,203)
Estimated Ending Fund Balance	\$ 28,019,637	\$ 28,019,637	\$ 19,892,409	\$ 19,892,409	\$ 39,167,410	\$ 26,001,501	\$ 31,336,331	\$ 20,284,128

Less Designated Fund Balance - Contingency for Revenue

Shortfall

CCCCO Recommended Minimum Reserve Balance (2 Months Expenses)

1,944,000

18,340,128

\$ 20,284,128

*Unaudited Actuals as of 8/28/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 GENERAL FUND ADOPTED BUDGET**

FUND 11 - ONE-TIME EXPENSES

	Tentative Budget 2023-24	Adopted Budget 2023-24
OPEB Trust	\$ 1,756,749	\$ 3,394,252
PARS Trust	550,000	1,550,000
Capital Outlay	437,839	1,662,472
WCC Performing Arts Furniture		500,000
Yuba College Building 100B Furniture		500,000
Scheduled Maintenance Shortfall		1,204,542
IT	380,000	500,000
Enrollment Efficiencies	500,000	500,000
Innovation Funds	200,000	200,000
General Fund & Carryovers	569,926	256,273
Yuba College - Non-Instructional Supplies, Repairs, Contract Services, Equipment		171,972
M&O - Maintenance Contracts, Repairs, Non-Instructional Supplies		160,324
M&O - Alerton Building Maintenance Software		39,120
WCC - President Search		40,000
District - Contracts - Freevo, Cambridge Wet, Koff & Associates		293,248
Accreditation		80,000
Total One-Time Expenses	\$ 4,394,514	\$ 11,052,203

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 GENERAL FUND ADOPTED BUDGET**

SUBFUND 11A - BOARD DESIGNATED

Designated Fund Balance

Minimum Reserve Balance	
Recommended Board Policy (2-months of Total General Fund Expenditures)	<u>18,340,128</u>
Contingency for Revenue Shortfall	\$ 1,944,000
Projected Ending Fund Balance	<u>20,284,128</u>

GENERAL FUND - UNRESTRICTED FUND 11

Summary Revenues, Expenditures and Fund Balance

MULTI-YEAR PLANNING SCENARIOS

Ongoing Budget

COLA to Salary Schedules at 2.50%

	2	3	4	5	6	7	8
	Unaudited Actuals 2022-23	Tentative Budget 2023-24	Adopted Budget 2023-24	Projected Budget 2024-25	* Projected Budget 2025-26	* Projected Budget 2026-27	* Projected Budget 2027-28
3-Year Average	7017.04	6596.53	6596.53	6223.57	6031.56	7065.33	7012.00
Funded FTES	7626	7096.01	7096.01	622.57	6031.56	7065.33	7012.00
Actual FTES Projected	6121	6300	6300	6255	6410	6570	7000
Base Allocation Assumptions							
FTES	70%	70%	70%	70%	70%	70%	70%
Supplemental	20%	20%	20%	20%	20%	20%	20%
Student Success	10%	10%	10%	10%	10%	10%	10%
Beginning Fund Balance	\$ 19,893,362	\$ 19,893,363	\$ 26,001,501	\$ 20,284,128	\$ 20,611,464	\$ 20,929,529	\$ 21,161,317
Revenues							
Federal	\$ 12,625	\$ 9,100	\$ 3,808	\$ 9,100	\$ 9,100	\$ 9,100	\$ 9,100
State	30,683,222	39,776,985	36,808,376	38,121,645	38,154,519	38,155,278	38,127,441
State - STRS On Behalf	2,622,230	2,701,687	2,701,687	2,728,704	2,755,991	2,783,551	2,811,386
State - PERS On Behalf	553,921	570,705	-	-	-	-	-
Local	39,684,208	36,928,756	39,858,505	36,888,690	36,864,588	36,864,589	36,864,590
Total Revenue	\$ 73,556,206	\$ 79,987,233	\$ 79,372,376	\$ 77,748,139	\$ 77,784,197	\$ 77,812,517	\$ 77,812,517
Expenditures							
Academic Salaries	\$ 21,229,773	\$ 25,210,707	\$ 26,186,886	\$ 26,698,755	\$ 27,215,742	\$ 27,487,900	\$ 28,312,779
Classified Salaries	7,600,560	13,102,318	13,191,811	13,323,729	13,456,966	13,591,536	13,727,451
Benefits	9,476,990	17,732,142	17,988,458	18,410,000	18,783,014	19,099,122	19,623,295
Benefits - STRS On behalf	2,622,230	2,701,687	2,701,687	2,728,704	2,755,991	2,783,551	2,811,386
Benefits - PERS On Behalf	553,921	570,705	-	-	-	-	-
Supplies and Materials	418,892	749,628	717,507	767,507	817,507	817,507	817,507
Other Operating Expenses & Services	7,048,802	6,899,782	7,283,659	7,405,671	7,528,902	7,653,366	7,779,075
Capital Outlay	394,119	305,734	260,734	260,734	263,341	265,975	268,635
Other Outgo	18,102,779	5,658,491	5,706,804	5,763,872	5,821,511	5,879,726	5,938,523
Revise Budget (HEERF Indirect, UI, Travel)							
Total Expenditures	\$ 67,448,067	\$ 72,931,194	\$ 74,037,546	\$ 75,358,972	\$ 76,642,976	\$ 77,578,683	\$ 79,278,651
Net Increase (Decrease) in Fund Balance	6,108,139	7,056,039	5,334,830	2,389,167	1,141,222	233,835	(1,466,133)
Net Ending Fund Balance	\$ 26,001,501	\$ 26,949,402	\$ 31,336,331	\$ 22,673,295	\$ 21,752,685	\$ 21,163,364	\$ 19,695,184

One-Time Budget

Less Designated Fund Balance							
Minimum Reserve Balance (two months of unrestricted and restricted GF Expenditures)		\$ 21,182,920	\$ 18,340,128	\$ 18,667,464	\$ 18,985,529	\$ 19,217,317	\$ 19,638,422
Contingency for Revenue Shortfall		\$ 1,440,389	\$ 1,944,000	\$ 1,944,000	\$ 1,944,000	\$ 1,944,000	\$ 56,761
Anticipated Fund Balance		\$ 22,623,309	\$ 20,284,128	\$ 20,611,464	\$ 20,929,529	\$ 21,161,317	\$ 19,695,183
OPEB Trust		1,756,749	3,394,252	500,000	123,156		
STRS/PERS Trust		550,000	1,550,000	361,831			
Innovation Funds		200,000	200,000	200,000	200,000	2,047	
Enrollment Efficiencies		500,000	500,000				
General Fund & Carryovers			1,040,937				
FCMAT Related Items							
IT		380,000	500,000	500,000	500,000		
Ongoing Increase Requests to One-Time		569,926	-				
One-Time (Capital Outlay Fund)		437,839	3,867,014	500,000			
Undesignated Fund Balance		\$ (68,421)	\$ -	\$ 0	\$ 0	\$ (0)	\$ 0

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 RESTRICTED FUND ADOPTED BUDGET**

FUND 12

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	14,691,492	13,522,187	3,900,000
State	45,534,035	18,883,416	52,699,016
State - STRS On-Behalf	447,229		679,573
Local	6,257,550	3,597,619	7,631,795
Total Revenue	\$ 66,930,306	\$ 36,003,222	\$ 64,910,384
Expenditures			
Academic Salaries	5,347,603	5,180,873	6,614,714
Classified Salaries	7,188,006	7,379,222	8,693,129
Benefits	4,788,504	5,520,023	6,736,676
State - STRS On-Behalf	447,229		679,573
Supplies and Materials	3,321,499	1,331,241	2,874,468
Other Operating Expenses & Services	25,836,272	5,185,016	19,920,785
Capital Outlay	9,597,576	4,558,445	5,900,288
Other Outgo	10,403,617	6,848,402	13,490,751
Total Expenditures	\$ 66,930,306	\$ 36,003,222	\$ 64,910,384
Net Increase (Decrease) in Fund Balance	\$ -	-	-
Estimated Ending Fund Balance	\$ -	-	-

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 BOND DEBT SERVICE ADOPTED BUDGET**

FUND 21

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 28,444,007	\$ 28,444,007	\$ 31,621,023
Revenues			
Federal			
State			
Local	12,931,444	16,108,460	12,339,769
Other			
Total Revenue	\$ 12,931,444	\$ 16,108,460	\$ 12,339,769
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Other Outgo	12,931,444	12,931,444	12,339,769
Total Expenditures	\$ 12,931,444	\$ 12,931,444	\$ 12,339,769
Net Increase (Decrease) in Fund Balance	\$ -	\$ 3,177,016	\$ -
Estimated Ending Fund Balance	<u>\$ 28,444,007</u>	<u>\$ 31,621,023</u>	<u>\$ 31,621,023</u>

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 OTHER DEBT SERVICE ADOPTED BUDGET**

FUND 29

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	351,131	542,752	310,506
State			
Local	2,137,295	3,171,602	2,025,932
Total Revenue	\$ 2,488,426	\$ 3,714,354	\$ 2,336,438
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Debt Service Reduction	2,488,426	3,714,354	2,336,438
Other Outgoing Expenses			
Total Expenditures	\$ 2,488,426	\$ 3,714,354	\$ 2,336,438
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 CAPITAL OUTLAY FUND ADOPTED BUDGET**

FUND 41

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 2,024,287	\$ 2,024,287	\$ 1,962,888
Revenues			
Federal			
State	27,887,688	11,839,104	22,378,483
Local	12,000	418,171	55,000
Other	2,917,695	819,435	12,231,731
Total Revenue	\$ 30,817,383	\$ 13,076,710	\$ 34,665,214
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	100,000	308,745	100,000
Capital Outlay	30,805,383	12,829,364	34,610,214
Other Outgo			
Total Expenditures	\$ 30,905,383	\$ 13,138,109	\$ 34,710,214
Net Increase (Decrease) in Fund Balance	\$ (88,000)	\$ (61,399)	\$ (45,000)
Estimated Ending Fund Balance	\$ 1,936,287	\$ 1,962,888	\$ 1,917,888

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 BOND CONSTRUCTION FUND ADOPTED BUDGET**

FUND 42

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 46,699,983	\$ 46,699,983	\$ 32,039,740
Revenues			
Federal			
State			
Local	1,000,000	1,240,043	950,000
Other			
Total Revenue	<u>\$ 1,000,000</u>	<u>\$ 1,240,043</u>	<u>\$ 950,000</u>
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials		16,417	
Other Operating Expenses & Services		3,250	79,241
Capital Outlay	13,988,906	15,880,619	9,134,616
Other Outgo			
Total Expenditures	<u>\$ 13,988,906</u>	<u>\$ 15,900,286</u>	<u>\$ 9,213,857</u>
Net Increase (Decrease) in Fund Balance	<u>\$ (12,988,906)</u>	<u>\$ (14,660,243)</u>	<u>\$ (8,263,857)</u>
Estimated Ending Fund Balance	<u><u>\$ 33,711,077</u></u>	<u><u>\$ 32,039,740</u></u>	<u><u>\$ 23,775,883</u></u>

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 INTERNAL SERVICE RETIREE BENEFITS ADOPTED BUDGET**

FUND 69

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 5,095,207	\$ 5,095,207	\$ 3,121,620
Revenues			
Interest	\$ 12,600	26,413	30,000
Other Financing Sources			
Transfer out to PARS		(1,827,850)	(1,550,000)
Transfer Out to OPEB	\$ (5,000,000)	(5,000,000)	(6,394,252)
Transfer In for Health Benefits	2,862,587	2,884,647	3,105,872
Transfer In	3,000,000	4,827,850	4,944,252
Total Revenue	\$ 875,187	\$ 911,060	\$ 105,872
Expenditures			
Classified Salaries			
Benefits	2,862,587	2,884,647	3,105,872
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 2,862,587	\$ 2,884,647	\$ 3,105,872
Net Increase (Decrease) in Fund Balance	\$ (1,987,400)	\$ (1,973,587)	\$ (3,000,000)
Estimated Ending Fund Balance	\$ 3,107,807	\$ 3,121,620	\$ 121,620

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 ASSOCIATED STUDENTS FUND ADOPTED BUDGET**

FUND 71

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal			
State			
Local	20,000	\$ 20,863	23,000
Total Revenue	\$ 20,000	\$ 20,863	\$ 23,000
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials	6,550	7,876	8,000
Other Operating Expenses & Services	8,650	12,987	15,000
Capital Outlay	2,500		
Scholarship	2,300		
Other Outgoing Expenses			
Total Expenditures	\$ 20,000	\$ 20,863	\$ 23,000
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 STUDENT REPRESENTATION FEE FUND ADOPTED BUDGET**

FUND 72

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 7,636	\$ 7,636	\$ 15,391
Revenues			
Federal			
State			
Local	15,100	14,925	15,000
Total Revenue	\$ 15,100	\$ 14,925	\$ 15,000
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	7,170	7,170	7,500
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 7,170	\$ 7,170	\$ 7,500
Net Increase (Decrease) in Fund Balance	\$ 7,930	\$ 7,755	\$ 22,891
Estimated Ending Fund Balance	\$ 15,566	\$ 15,391	\$ 22,891

*Unaudited Actuals as of 8/30/23

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 STUDENT FINANCIAL AID FUND ADOPTED BUDGET**

FUND 74

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	15,449,247	17,652,352	12,500,000
State	3,550,229	5,513,158	4,500,000
Local	248,523	237,378	275,000
Total Revenue	<u>\$ 19,247,999</u>	<u>\$ 23,402,888</u>	<u>\$ 17,275,000</u>
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Scholarship	19,247,999	23,402,888	17,275,000
Other Outgo			
Total Expenditures	<u>\$ 19,247,999</u>	<u>\$ 23,402,888</u>	<u>\$ 17,275,000</u>
Net Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Estimated Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**YUBA COMMUNITY COLLEGE DISTRICT
2023-24 OTHER POST EMPLOYEE BENEFITS TRUST FUND ADOPTED BUDGET**

FUND 79

	Adopted Budget 2022-23	*Unaudited Actuals 2022-23	Adopted Budget 2023-24
Beginning Fund Balance	\$ 9,253,851	\$ 9,253,851	\$ 16,711,486
Revenues			
State			
Interest	-	643,889	643,889
Transfer from fund 11 - OPEB	5,000,000	5,000,000	6,394,252
Transfer from fund 11 - PARS	1,827,850	1,827,850	1,550,000
Total Revenue	\$ 6,827,850	\$ 7,471,739	\$ 8,588,141
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	8,500	14,104	15,519
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 8,500	\$ 14,104	\$ 15,519
Net Increase (Decrease) in Fund Balance	6,819,350	7,457,635	8,572,622
Estimated Ending Fund Balance	\$ 16,073,201	\$ 16,711,486	\$ 25,284,107
OPEB Fund Balance		14,808,859	\$ 21,756,977
PARS Fund Balance		1,902,627	\$ 3,527,130
		16,711,486	\$ 25,284,107

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