

Fiscal Year 2022-2023

BUDGET

September 8, 2022



Yuba Community College District

2022-2023

Governing Board

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Artemio Pimentel – President, Woodland Community College

Tawny Dotson – President, Yuba College

This report is available from the district website at: yccd.edu



Chancellor's Message



Governor Gavin Newsom signed the state budget for the Fiscal Year 2022-23 on June 30th, 2022. The state expenditures are proposed to be over \$300 billion in 2022-23 which is a 17% increase over the 2021-22 enacted budget. The budget year outlook improved compared to expectations of the Governor's budget in January with revenues from personal income tax, sales tax, and corporate tax coming in ahead of projections despite the stock market reduction and increase of interest rates by the Federal Reserve Bank to address high inflation rates.

Although there are increases in the state budget for this year, the outlook for the state is concerning according to a recent analysis by the [Legislative Analyst's Office \(LAO\)](#). The state's General Fund likely faces a budget deficit by 2025-26 regardless of the future trend in state tax revenues due to the state exceeding the State Appropriations Limit (SAL), continued revenue growth could increase the state's constitutional funding obligations and lead to large budget deficits. Combined with rising inflation and a downturn in the stock market, the budget reflects policymakers' concerns about constraining the growth of the state's spending base and increasing reserves to cover budget problems that could quickly arise in a recession.

Major features of the State's budget with impacts to the California Community Colleges (CCC's) are summarized below:

- Student-Centered Funding Formula Hold Harmless extension in a modified form (2024-25 funding as an ongoing base for 2025-26 and beyond). No COLA in 2025-26 or beyond if districts don't reach at least the funded level FTES from 2019-20
- 6.56% COLA and 0.50% Growth
- Student-Centered Funding Formula Basic Allocation Increase and Rates Increase
- COVID-19 Block Grant
- Physical Plant & Instructional Equipment

The Yuba Community College District Governing Board and the Finance Committee will review the [Fiscal Planning Principles and the budget assumptions in considering the district's proposed budget for adoption](#). In addition to this, the district is in the process of implementing the recommendations of the FCMAT working group.

Yuba Community College District enrollment trends reflect enrollment declines prior to the pandemic. Following the pandemic, the district enrollments have declined significantly. FCMAT has a new technical assistance available to the districts. At the recommendation of the Finance Committee, the district reached out to FCMAT in January 2021 to conduct a study and analysis of district's ongoing structure as it related to enrollments and funding. The fiscal analysis study was conducted and the final report was reviewed by the full governing board at its [October 14th, 2021 meeting](#). As a follow-up to the report, I directed the colleges and District Services to gather input from the constituency groups and develop recommendations to address the challenges identified by the FCMAT fiscal analysis. The DC3 working group was formed to analyze, synthesize, and prioritize recommendations from the colleges and District Services reports. The group also identified additional recommendations. The following Purpose Statement was developed to guide the work of the DC3 FCMAT Working Group:

To develop a report for the Chancellor that identifies specific strategies for resource reallocation to address ongoing structural deficits to achieve a sustainable total cost of operations that allow YCCD to serve our students in an equitable way and leads to sustainable high-quality operations.

The DC3 FCMAT Working Group organized four writing teams that identified 24 unprioritized recommendations/strategies in four areas (FTES Growth/Student issues, Classroom Efficiency/Faculty Obligation Number (FON), Total Cost of Operations, and Other).

The working group presented the report to DC3 and the Chancellor on May 3, 2022. This is [a recommendation report](#) for the Chancellor, and it documents the priorities and recommendations of the working group. I presented the final recommendations to the board at [its' June 9, 2022](#) board meeting.

Dr. James L. Houpis





YUBA COMMUNITY
COLLEGE DISTRICT

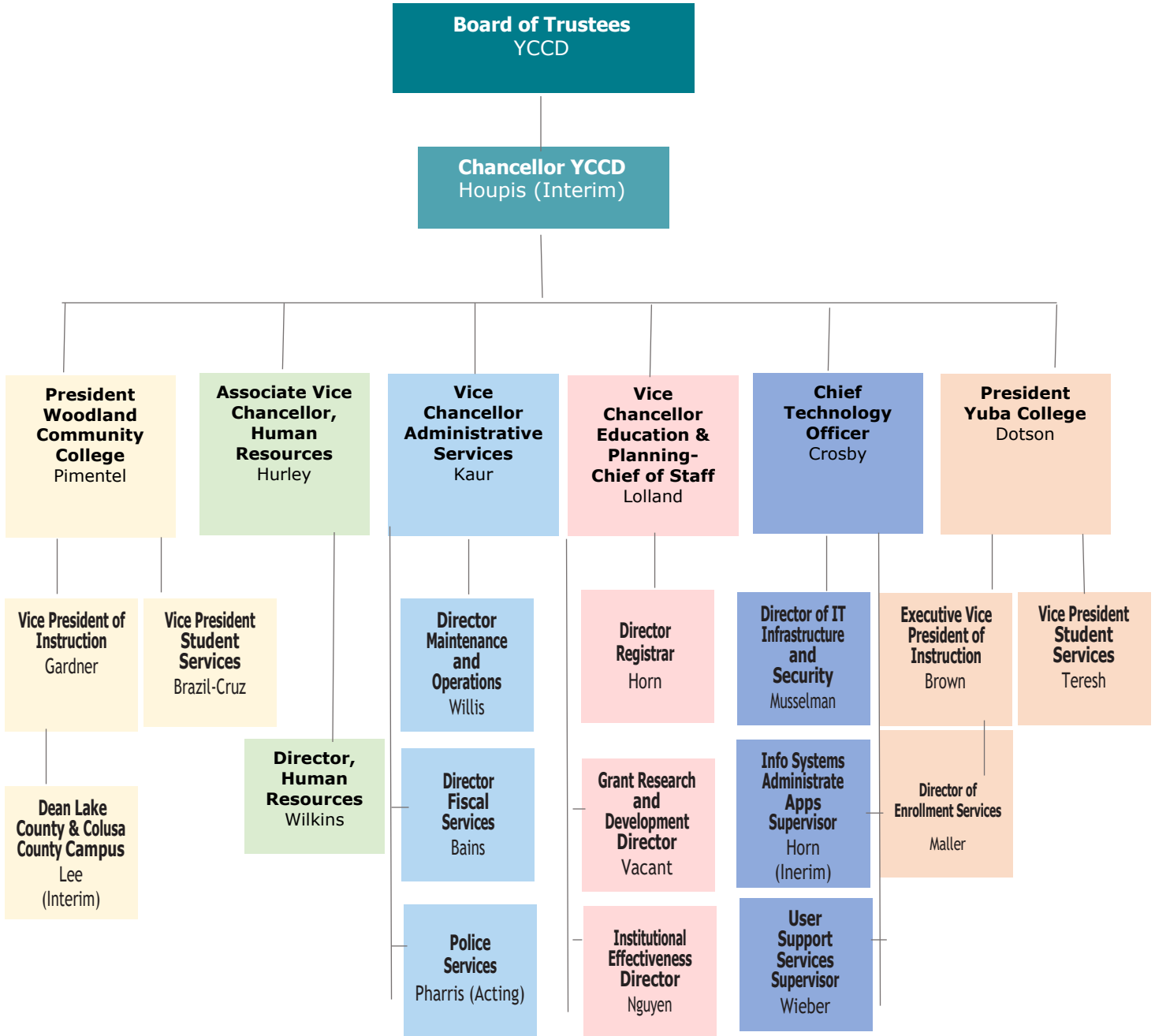
Table of Contents

District Organizational Chart	4
Mission and Vision statement	5
Our Campuses	8
Budget Message	10
Budget Assumptions	13
General Fund -Fund 11 (Unrestricted)	17
General Fund -Fund 11 (On-time Expenses)	18
General Fund – Fund 11 Board Designated	19
General Fund – Fund 11 Multi-Year Budget Projections	20
General Fund -Fund 12 (Restricted)	21
Bond Debt Service Fund 21	22
Other Debt Service Fund 29	23
Capital Outlay Projects – Fund 41	24
Bond Construction Fund 42	25
Internal Service Retiree Benefits Funds 69	26
Associated Students Fund 71	27
Student Representation Fee Fund 72	28
Student Financial Aid Fund 74	29
Other Post Employee Benefits Trust Fund 79	30





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% the percentage of CTE students who report being employed in their field of study;
 - Reduce by 40% 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 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 learn and work.
 - 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 the practice of allyship and coalition work in order 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 district's proposed budget for adoption is built on the following Fiscal Planning Principles as approved by the Board's Finance Committee:

- Responsible stewardship of available resources will serve as the foundation for sound management and sustainability
- Resources are allocated to strategic priorities established by the Governing Board
- Ongoing expenditures will be funded by ongoing revenues and one-time expenditures will be funded by one-time revenues
- Total "cost of ownership" considered for new or continued commitments
- Maintain adequate fund balance to avoid short-term borrowing
- Revenue analysis is completed prior to making short or long-term commitments • Minimize or altogether avoid "structural deficits"
- Develop college and District Services budgets through transparent and inclusive processes
- Ensure fiscal stability and viability by optimizing enrollments and integrating Strategic Enrollment Management (SEM) into the Districts Financial Planning, budgeting and allocation processes
- Ensure College student enrollment goals align with the mission and core elements of the Student- Centered Funding Formula (SCFF)
- Evaluate the Colleges Unrestricted General Fund budgets based on the elements of the SCFF, using the data to inform resource allocations.
- Ensure multi-year projections rely on trend analysis, incorporate industry standards and includes the funding elements of the SCFF.

The Proposition 98 funding establishes minimum funding for K-12 and California Community Colleges. The minimum guarantee for Fiscal Year 2022-23 is \$110.3 billion. The share of Proposition 98 for the system is at or above the traditional share of 10.93% for the past years. For 2022-23, CCCs are expected to receive \$12.62 billion. The below are the budget assumptions for the proposed budget for adoption for Fiscal Year 2022-23: The details of the State's 2022-23 budget affecting community colleges are:

Unrestricted (Ongoing)

- COLA of 6.56% for the Student-Centered Funding Formula (SCFF)
- SCFF Growth
- SCFF Basic Allocation Increase
- SCFF Base Funding Increase
- Augmentation to Part-time Faculty Health Insurance Program for districts participating in this program
- Augmentation to Student Success Completion Grants



Restricted (Ongoing)

- COLA of 6.56% for Adult Ed and other categorical programs
- Increase support for NextUp Program
- Augmentation to Math, Engineering, Science Achievement (MESA)
- Increase support to Student Equity and Achievement Program
- Increase support to Extended Opportunity Programs and Services (EOPS)
- Increase support to Disabled Student Programs and Services (DSPS)
- Modernize CCC technology and protect sensitive data
- Expand eligibility for California Promise waiver to returning students and workload adjustments
- Increase support for Rising Scholars Network
- Increase support for Cooperative Agencies Resources for Education (CARE)
- Increase Student Housing Funding
- Implement Classified Employee Summer Assistance Program
- Increase support for Financial Aid Administration
- Implement Equal Employment Opportunity best practices
- Increase support for basic needs centers
- Expand African American Male Education Network and Development (A2MEND) student charters
- Increase support for Umoja Program
- Provide 6.56% for Academic Senate
- Backfill estimated decrease in federal match for Foster and Kinship Care Education programs

Restricted (One-Time)

- Address deferred maintenance needs
- COVID-19 block grants to address pandemic issues
- Specific Local district efforts and 12 initiatives
- Support retention and enrollment strategies
- Support health-care focused vocational pathways in Adult Ed
- Implement common course numbering system wide
- Modernize CCC technology and protect sensitive data
- Implement transfer reforms of AB 928
- Implement equitable placement and completion practices



- Implement California healthy school meals pathway program
- Create Native American student support and success program
- Establish Hire Up pilot program
- Implement program pathways mapping technology
- Reappropriation for PY SCFF
- Provide emergency financial assistance grants to AB 540 students



Yuba Community College District

Budget Assumptions

2022-23

Unrestricted General Fund - Major Revenue Assumptions:

Apportionment: The 2022-23 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 count. 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 2022-23 revenue calculated under the SCFF.
- The hold harmless revenue based on 2021-22 SCFF revenue plus 2022-23 COLA of 6.56%.
- 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%, the 2022-23 COLA of 6.56% compounded.

Yuba Community College District's Total Computational Revenue (TCR) for 2022-23 Advance Apportionment based on the highest possible scenario is \$69,186,907 (excluding FT Faculty funding) including a COLA of 6.56%. This funding assumes of being funded at 7,626 FTES due to emergency conditions allowance; however, the district's actual FTES has been trending at 20% decline from this figure. The state budget assumes a property tax estimate increase of approximately 6% in comparison to the prior year property tax receipts. Based on the district's local trends, the average property tax increase is approximately 4% and due to the signs of a slowing economy and higher interest rates that will reduce the level of demand and result in a decrease in property taxes anticipated. Since there is no backfill for the property taxes or the student enrollment fees or no protection for supplemental count reductions with enrollment declines, it's prudent for the district to factor in a deficit factor to reflect a more realistic expectation from the State apportionment. The district's TCR is budgeted at \$66,918,840 (excluding FT Faculty funding) including a COLA of 6.56%.

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 (\$32.68 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 \$183,008.

time full-Time Faculty Hiring (FTFH):

The district has been receiving full-time Faculty hiring from 2015-16. The District filled 4 new positions using these funds in the past years. In 2021-22, the district was allocated additional funding. The total allocation from both two funds combined is \$1,054,190. The district's Faculty Obligation Number will increase by 7 because of this funding. There is no COLA applied to this funding source.

Lottery:

The District will use a projected rate of \$170 per FTES unrestricted non-proposition 20 and \$67 restricted per FTES for Proposition 20. The projected lottery revenues are \$952,000.

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

The 2021-22 State budget provides a \$10 million increase to going ongoing funds for community colleges in support of part-time faculty office hours. The allocation of this funding occurs in June 2022. We have based our estimates on past receipts and included in the budget \$75,000. 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 2022-23 budget as the district has experienced enrollment declines for at least a decade.

CalSTRS On-Behalf Payments:

Governmental Accounting Standards Board (GASB) Statement 68 and Senate Bill 90, Accounting and Financial Reporting for Pensions, introduced new requirements for state and local governments to recognize employer costs and obligations for pensions. Included in the budget is \$2,627,574 in pass-through revenue for STRS on-behalf payments and \$3,623,130 in pass-through revenues for PERS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payments to STRS on behalf of local employers. Based on a new accounting advisory released by the California Community Colleges Chancellor's Office on July 29, 2016, YCCD is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments.

Revenues General Fund – Major Revenue Assumptions:

Deferred Maintenance and Instructional Support:

There is an allocation for Deferred Maintenance and Instructional Support in the 2022-23 State Budget. Our district is anticipating \$7.74 million in this funding source.

Cares Act or HEERF (one-time):

As a result of the pandemic, Yuba Community College District has been allocated federal stimulus funding in Higher Education Emergency Relief Fund (HEERF) through the Cares Act, CRRSAA Act, and American Rescue (ARP). HEERF funding was provided to institutions for emergency grants to students whose lives have been disrupted by the COVID-19 pandemic and to fund institutions for



transitioning to distance education. The district received a total of \$5,371,992 out of HEERF– Cares Act allocation. The district received \$11,418,782 from HEERF II – CRRSAA Act allocation. The district was required to spend \$2,685,996 for student awards and the district is planning to \$8,732,786 for institutional expenditures. Out of HEERF III – ARP, the district is allocated \$20,367,018 and is required to spend at least 50% of this funding on student awards. The district is in the process of determining allocation criteria for its’ student awards and for funding institutional needs. The unspent funds are budgeted in the 2022-23 proposed budget.

COVID-19 Block Grant (one-time):

The state budget allocated a COVID-19 block grant to California Community Colleges 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.

Expenditures Unrestricted & Restricted Major Expenditure Assumptions: Step/Column Increase:

The District will fund step and column increases.

CalSTRS/CalPERS:

The state budget redirected state funding to reduce employer pension contributions for 2020-21 and 2021-22 by 2% each year. However, there is no pension relief in the 2022-23 budget.

Health Care Costs:

The 2022-23 budget is enjoying a sixth year of no costs increase through the Tri-County Schools Insurance Group (TCSIG) Joint Powers Authority (JPA) for health benefits for active employees. The current retiree health benefits area budget of \$2,862,587.

Debt Service:

The District has included \$1,845,883 in the budget for debt service to support the funding of energy projects as the utility rebates are decreasing.

Board Elections:

There are 4 anticipated board elections in this fiscal year; therefore, there is a one-time budget for the election process in the budget of \$100,000.

Vacation Liability:

The District has budgeted an ongoing \$200,000 vacation payout for the current year (2022-23). There is also \$100,000 budgeted as a one-time payout for classified personnel.

Long Term Liabilities:



This is an area where the District has made progress by joining the California Public Employees' Retirement System (CALPERS) / California Employers' Retiree Benefit Trust (CERTB) establishing an irrevocable trust to address the unfunded liability for Other Post-Employment Benefits (OPEB). To begin addressing the requirements of the Governmental Accounting Standards Board (GASB) Statements 74/75, in 2018-19 the District invested 2 years of funding in the budget to support the liability for Other Post-Employment Benefits (OPEB). The district has an approved OPEB funding plan which recommends that the district set aside 50% of the surplus each year into the irrevocable trust and therefore, the adopted budget has a recommendation to set aside \$1M into the trust fund. It is important to note that the current balance in the trust fund inclusive of interest earned as of June 30, 2022 is \$9.25M. The last actuarial study reflected a liability of \$48.27M.

Expenditures Restricted:

Restricted expenditures are based on Federal, State, and Local granting authority criteria. District Fiscal Analyst 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 grant agencies occur on a quarterly and annual basis and are certified by District Officials.

Reserves:

The district is proposing a revised board policy on reserves to set up a minimum of two months of operating expenditures in the Unrestricted General Fund. The budget assumptions assume the district will meet the reserve requirements based on the proposed policy.



**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 GENERAL FUND ADOPTED BUDGET**

UNRESTRICTED FUND 11

	Revised Budget 2021-22	Revised Budget 2021-22	* Unaudited Actuals 2021-22	* Unaudited Actuals 2021-22	Adpoted Budget 2022-23	Adopted Budget 2022-23
		One-Time		One-Time		One-Time
Beginning Fund Balance	\$ 17,853,703		\$ 17,853,703		\$ 19,813,423	
Revenues						
Federal	6,600		7,629		6,600	
State	27,534,429		31,548,820		33,014,999	
State - STRS On Behalf	2,570,816		2,570,816		2,622,230	
State - PERS On Behalf	542,979		542,979		553,921	
Local	34,199,510		33,261,647		37,076,256	
Total Revenue	\$ 64,854,334		\$ 67,931,891		\$ 73,274,006	
Expenditures						
Academic Salaries	23,285,812		22,701,384		24,221,433	
Classified Salaries	10,483,167		8,858,636		11,377,545	
Benefits	13,348,722	(400,000)	12,233,686		13,989,923	
Benefits - STRS On Behalf	2,570,816		2,570,816		2,622,230	
Benefits - PERS On Behalf	542,979		542,979		553,921	
Supplies and Materials	418,690		520,283		591,158	
Other Operating Expenses & Services	6,514,764	(200,000)	5,973,089		7,423,823	
Capital Outlay	951,489		323,285		272,961	
Other Outgo	4,935,923	9,869,162	5,178,851	9,869,162	5,622,319	6,551,212
HEERF Indirect (Salaries and Benefits)	-	(2,800,000)	-	(2,800,000)	-	-
Total Expenditures	\$ 63,052,362	\$ 6,469,162	\$ 58,903,009	\$ 7,069,162	\$ 66,675,313	\$ 6,551,212
Net Increase (Decrease) in Fund Balance	\$ 1,801,972	\$ (6,469,162)	\$ 9,028,882	\$ (7,069,162)	\$ 6,598,693	\$ (6,551,212)
Estimated Ending Fund Balance	\$ 19,655,675	\$ 13,186,513	\$ 26,882,585	\$ 19,813,423	\$ 26,412,116	\$ 19,860,904

Less Designated Fund Balance

 CCCCO Recommended Minimum Reserve Balance (2 Months Expenses)

19,860,904

*Unaudited Actuals as of 8/22/22

**Yuba Community College District
2022-23 General Fund Adopted Budget**

Unrestricted Fund 11 (One-Time Expenses)

Adopted Budget One-Time:

Retiree Health Benefits Fund 69	\$3,000,000
Fund STRS/PERS Trust	\$1,827,850
Capital Outlay	\$1,000,000
General Fund Expenditures	\$523,362
Innovation Funds	\$200,000

Total One-Time Expenses	\$6,551,212
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**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 GENERAL FUND ADOPTED BUDGET**

SUBFUND 11A - BOARD DESIGNATED

Designated Fund Balance

Minimum Reserve Balance

Recommended Board Policy (2-months of Total General Fund Expenditures)

19,860,904

GENERAL FUND - UNRESTRICTED FUND 11

Summary Revenues, Expenditures and Fund Balance

MULTI-YEAR PLANNING SCENARIOS

	2	3	4	5	6	7
	Projected Budget 2022-23	* Projected Budget 2023-24	* Projected Budget 2024-25	* Projected Budget 2025-26	* Projected Budget 2026-27	* Projected Budget 2027-28
Funded FTES Assumption	7626	7626	7626	7626	7626	7626
Actual FTES Projected	5600	5824	6115	6482	6871	7000
Base Allocation Assumptions						
FTES	70%	70%	70%	70%	70%	70%
Supplemental	20%	20%	20%	20%	20%	20%
Student Success	10%	10%	10%	10%	10%	10%
Beginning Fund Balance	\$19,813,423	\$19,860,904	\$20,979,400	\$21,327,697	\$21,651,466	\$21,876,443
Revenues						
Federal	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600	\$6,600
State	\$33,014,999	\$35,744,285	\$35,283,731	\$36,685,747	\$36,652,366	\$36,618,652
State - STRS On Behalf	\$2,622,230	\$3,272,392	\$3,305,115	\$3,338,167	\$3,371,548	\$3,405,264
State - PERS On Behalf	\$553,921	\$0	\$0	\$0	\$0	\$0
Local	\$37,076,256	\$34,058,145	\$34,018,079	\$33,993,977	\$33,993,978	\$33,993,979
Total Revenue	\$73,274,006	\$73,081,422	\$72,613,526	\$74,024,490	\$74,024,492	\$74,024,494
Expenditures						
Academic Salaries	\$24,221,433	\$25,213,647	\$25,715,784	\$26,222,942	\$26,485,171	\$26,750,023
Classified Salaries	\$11,377,545	\$12,841,320	\$12,969,734	\$13,099,431	\$13,230,425	\$13,362,730
Benefits	\$13,989,923	\$14,606,332	\$14,854,246	\$15,105,656	\$15,324,461	\$15,546,129
Benefits - STRS On behalf	\$2,622,230	\$3,272,392	\$3,305,115	\$3,338,167	\$3,371,548	\$3,405,264
Benefits - PERS On Behalf	\$553,921	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$591,158	\$647,070	\$703,540	\$760,576	\$768,181	\$775,863
Other Operating Expenses & Services	\$7,423,823	\$7,547,236	\$7,671,884	\$7,797,777	\$7,924,930	\$8,053,355
Capital Outlay	\$272,961	\$275,691	\$278,448	\$281,232	\$284,044	\$286,885
Other Outgo	\$5,622,319	\$5,158,491	\$5,158,491	\$5,087,491	\$5,016,491	\$4,945,491
Revise Budget (HEERF Indirect, UI, Travel)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$66,675,313	\$69,562,179	\$70,657,241	\$71,693,271	\$72,405,252	\$73,125,739
Net Increase (Decrease) in Fund Balance	\$6,598,693	\$3,519,243	\$1,956,285	\$2,331,219	\$1,619,240	\$898,756
Net Ending Fund Balance	\$26,412,116	\$23,380,147	\$22,935,685	\$23,658,917	\$23,270,706	\$22,775,198
Less Designated Fund Balance						
Minimum Reserve Balance (two months of unrestricted and restricted GF Expenditures)	\$19,860,904	\$20,173,032	\$20,490,600	\$20,791,049	\$20,997,523	\$21,206,464
OPEB Funding	\$3,000,000	\$1,603,557	\$1,207,988	\$1,433,934	\$1,115,253	
STRS/PERS Trust	\$1,827,850	\$200,000	\$200,000	\$200,000	\$79,010	
Innovation Funds	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	
One-Time (General Fund)	\$523,362	\$203,832		\$100,000		
One-Time (Capital Outlay Fund)	\$1,000,000	\$193,357		\$73,517		
Undesignated Fund Balance	\$0	\$806,368	\$837,098	\$860,417	\$878,919	\$0

Assumptions:

Salary Adjustments

Addition of 3 Custodian positions for 2022-23

\$1M increase to cost of schedule (\$250K annually from 2022-23 through 2025-26)

\$1.8M increase for Class & Comp for 2023-24

\$200K increase for Supplies & Materials (\$50K annually from 2022-23 through 2025-26)

\$500K for Technology Replacement in 2022-23

Funding based on 7,626 FTES as a "base floor" for 2025-26 and beyond

No "COLA" received beyond 2024-25

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 RESTRICTED FUND ADOPTED BUDGET**

FUND 12

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	20,611,503	8,617,796	18,857,862
State	29,302,421	15,249,694	31,160,781
State - STRS On-Behalf	496,999	3,770,893	447,229
Local	2,032,803	27,920	2,024,241
Total Revenue	\$ 52,443,726	\$ 27,666,303	\$ 52,490,113
Expenditures			
Academic Salaries	4,913,179	4,192,599	4,996,723
Classified Salaries	6,134,322	5,032,563	5,906,508
Benefits	3,644,656	2,875,332	3,976,006
State - STRS On-Behalf	496,999	435,366	491,513
Supplies and Materials	2,482,723	1,054,827	3,468,357
Other Operating Expenses & Services	21,632,656	4,853,951	20,916,610
Capital Outlay	6,025,552	3,865,347	4,818,711
Other Outgo	7,113,639	5,356,318	7,915,685
Total Expenditures	\$ 52,443,726	\$ 27,666,303	\$ 52,490,113
Net Increase (Decrease) in Fund Balance	\$ -	-	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 BOND DEBT SERVICE ADOPTED BUDGET**

FUND 21

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 26,496,835	\$ 26,496,835	\$ 28,444,007
Revenues			
Federal			
State			
Local	9,838,288	14,559,616	12,931,444
Other			
Total Revenue	\$ 9,838,288	\$ 14,559,616	\$ 12,931,444
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Other Outgo	12,612,444	12,612,444	12,931,444
Total Expenditures	\$ 12,612,444	\$ 12,612,444	\$ 12,931,444
Net Increase (Decrease) in Fund Balance	\$ (2,774,156)	\$ 1,947,172	\$ -
Estimated Ending Fund Balance	<u>\$ 23,722,679</u>	<u>\$ 28,444,007</u>	<u>\$ 28,444,007</u>

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 OTHER DEBT SERVICE ADOPTED BUDGET**

FUND 29

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	441,939	268,455	351,131
State			
Local	2,007,923	2,185,406	2,137,295
Total Revenue	\$ 2,449,862	\$ 2,453,861	\$ 2,488,426
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Debt Service Reduction	2,449,862	2,453,861	2,488,426
Other Outgoing Expenses			
Total Expenditures	\$ 2,449,862	\$ 2,453,861	\$ 2,488,426
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 CAPITAL OUTLAY FUND ADOPTED BUDGET**

FUND 41

	Adopted Budget Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 3,281,007	\$ 3,281,007	\$ 2,114,981
Revenues			
Federal			
State	1,285,583	3,647,809	27,887,688
Local	40,000	10,648	12,000
Other	575,000	125,000	1,075,000
Total Revenue	\$ 1,900,583	\$ 3,783,457	\$ 28,974,688
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	60,000	1,347,484	100,000
Capital Outlay	1,785,583	3,601,999	28,962,688
Other Outgo			
Total Expenditures	\$ 1,845,583	\$ 4,949,483	\$ 29,062,688
Net Increase (Decrease) in Fund Balance	\$ 55,000	\$ (1,166,026)	\$ (88,000)
Estimated Ending Fund Balance	\$ 3,336,007	\$ 2,114,981	\$ 2,026,981

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 BOND CONSTRUCTION FUND ADOPTED BUDGET**

FUND 42

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 52,892,134	\$ 52,892,134	\$ 46,699,984
Revenues			
Federal			
State			
Local	20,000	10,081	12,000
Other			
Total Revenue	<u>\$ 20,000</u>	<u>\$ 10,081</u>	<u>\$ 12,000</u>
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials		131,853	
Other Operating Expenses & Services		16,637	
Capital Outlay	3,988,906	6,053,741	19,501,613
Other Outgo			
Total Expenditures	<u>\$ 3,988,906</u>	<u>\$ 6,202,231</u>	<u>\$ 19,501,613</u>
Net Increase (Decrease) in Fund Balance	<u>\$ (3,968,906)</u>	<u>\$ (6,192,150)</u>	<u>\$ (19,489,613)</u>
Estimated Ending Fund Balance	<u><u>\$ 48,923,228</u></u>	<u><u>\$ 46,699,984</u></u>	<u><u>\$ 27,210,371</u></u>

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 INTERNAL SERVICE RETIREE BENEFITS ADOPTED BUDGET**

FUND 69

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 920	\$ 920	\$ 5,095,207
Revenues			
Interest		11,500	12,600
Other Financing Sources			
Transfer Out to OPEB		(3,286,375)	(5,000,000)
Transfer In for Health Benefits	7,976,787	2,822,336	2,862,587
Transfer In		8,369,162	3,000,000
Total Revenue	\$ 7,976,787	\$ 7,916,623	\$ 875,187
Expenditures			
Classified Salaries			
Benefits	2,853,000	2,822,336	2,862,587
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 2,853,000	\$ 2,822,336	\$ 2,862,587
Net Increase (Decrease) in Fund Balance	\$ 5,123,787	\$ 5,094,287	\$ (1,987,400)
Estimated Ending Fund Balance	\$ 5,124,707	\$ 5,095,207	\$ 3,107,807

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 ASSOCIATED STUDENTS FUND ADOPTED BUDGET**

FUND 71

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 98,000	\$ 98,000	\$ 123,888
Revenues			
Federal			
State			
Local	10,000	\$ 33,267	30,000
Total Revenue	\$ 10,000	\$ 33,267	\$ 30,000
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials	5,000	6,072	2,500
Other Operating Expenses & Services	5,000	1,307	2,000
Capital Outlay			
Scholarship			
Other Outgoing Expenses			
Total Expenditures	\$ 10,000	\$ 7,379	\$ 4,500
Net Increase (Decrease) in Fund Balance	\$ -	\$ 25,888	\$ -
Estimated Ending Fund Balance	\$ 98,000	\$ 123,888	\$ 149,388

YUBA COMMUNITY COLLEGE DISTRICT
2022-23 STUDENT REPRESENTATION FEE FUND ADOPTED BUDGET

FUND 72

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 8,502	\$ 8,502	\$ 7,636
Revenues			
Federal			
State			
Local	15,410	14,339	15,100
Total Revenue	\$ 15,410	\$ 14,339	\$ 15,100
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	7,705	15,205	7,550
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 7,705	\$ 15,205	\$ 7,550
Net Increase (Decrease) in Fund Balance	\$ 7,705	\$ (866)	\$ 15,186
Estimated Ending Fund Balance	\$ 16,207	\$ 7,636	\$ 15,186

**YUBA COMMUNITY COLLEGE DISTRICT
2022-23 STUDENT FINANCIAL AID FUND ADOPTED BUDGET**

FUND 74

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	16,000,000	14,472,436	15,500,000
State	4,500,000	3,799,377	3,500,000
Local	220,000	258,092	250,000
Total Revenue	<u>\$ 20,720,000</u>	<u>\$ 18,529,905</u>	<u>\$ 19,250,000</u>
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services			
Capital Outlay			
Scholarship	20,720,000	18,529,905	19,250,000
Other Outgo			
Total Expenditures	<u>\$ 20,720,000</u>	<u>\$ 18,529,905</u>	<u>\$ 19,250,000</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
2022-23 OTHER POST EMPLOYEE BENEFITS TRUST FUND ADOPTED BUDGET**

FUND 79

	Adopted Budget 2021-22	*Unaudited Actuals 2021-22	Adopted Budget 2022-23
Beginning Fund Balance	\$ 7,171,531	\$ 7,171,531	\$ 9,253,851
Revenues			
State			
Interest	430,292	(1,196,240)	-
Transfer from fund 69 - OPEB	3,286,375	3,286,375	5,000,000
Transfer from fund 11 - PARS			1,827,850
Total Revenue	\$ 3,716,667	\$ 2,090,135	\$ 6,827,850
Expenditures			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	10,000	7,815	8,500
Capital Outlay			
Debt Service Reduction			
Other Outgoing Expenses			
Total Expenditures	\$ 10,000	\$ 7,815	\$ 8,500
Net Increase (Decrease) in Fund Balance	3,706,667	2,082,320	6,819,350
Estimated Ending Fund Balance	\$ 10,878,198	\$ 9,253,851	\$ 16,073,201
OPEB Fund Balance			\$ 14,245,351
PARS Fund Balance			\$ 1,827,850
			\$ 16,073,201

Yuba Community College District
3301 E. Onstott Rd.
Yuba City, California 9599

Phone 530 741-6976

Web yccd.edu

