



Fiscal Year 2024-2025

# BUDGET

September 12, 2024



# Yuba Community College District

## 2024-2025

### **Governing Board**

Susan Alves, President - Area 6

Richard Teagarden, Vice President, Area 1

Rita Andrews, Board Clerk, Area 3

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Jaspinder Grewal, Student Trustee-Yuba College

Shawn Tan, Student Trustee-Woodland Community College

### **Administration**

Shouan Pan – Chancellor

Kuldeep Kaur – Vice Chancellor, Administrative Services

Sonja Lolland – Vice Chancellor, Educational and Planning and Services

Lizette Navarette – President, Woodland Community College

Tawny Dotson – President, Yuba College

This report is available from the district website at: [yccd.edu](http://yccd.edu)

# Chancellor's Message

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The state is facing revenue shortfalls in the technology sector and delays in tax payments, resulting in a \$45 billion deficit for the state in 2024-25 and \$30 billion deficit for the state in 2025-26.

For the 2024-25 fiscal year, the state's General Fund spending is set at \$211.5 billion, approximately 6.4% less than the 2023-24 budget. The Legislature and the Governor have addressed \$17 billion of the deficit through early actions, leaving an additional \$28 billion in solutions required for 2024-25. Additionally, the budget anticipates a projected deficit of over \$30 billion for 2025-26, aligning with the Administration's two-year budget planning approach.

Efforts to build reserves at the state level over recent years have somewhat mitigated the impact of these deficits. The budget employs several mechanisms to close the projected shortfalls, including funding delays, program cuts, internal fund shifts and borrowing, and additional revenues from suspending certain business tax deductions and credits. Specifically, state departments have faced a 7.95% reduction in funding and the elimination of vacant positions.

Regarding Proposition 98, which funds K-12 and California Community Colleges, there have been overpayments based on higher revenue estimates in 2022. The Governor and Legislature have decided to provide stability to Proposition 98 and do not intend to require districts to repay the state. Instead, the recognition of overpayments for 2022-23, totaling \$8.8 billion, will be postponed. Of this, \$6.2 billion will be repaid by the state starting fiscal year 2026-27, with the remaining \$2.6 billion deferred in 2023-24. Proposition 98 has been suspended for 2023-24, creating over \$8 billion in a "maintenance factor" to be returned to districts in the coming years. The Public School System Stabilization Account (PSSSA) will protect funding for schools and community colleges despite this suspension.

## Below are the highlights of the California Community Colleges budget:

- **Deferrals and Funding Adjustments:** \$446.4 million from the Student-Centered Funding Formula (SCFF) for 2023-24 deferred to 2024-25, and \$243.7 million from the SCFF for 2024-25 deferred to 2025-26.
- **Public School Stabilization Account (PSSSA) Support:** \$545.9 million for apportionment costs and \$241.8 million for a 2022-23 categorical program deferral.
- **Impact Assessment:** The Chancellor's Office anticipates no interruption in cash flow from the 2023-24 to 2024-25 deferral and will assess the impact of the 2024-25 to 2025-26 deferral.
- **Part-time Faculty Office Hours Program:** The reimbursement rate increased from 50% to 90%.

## Major Policy Decisions:

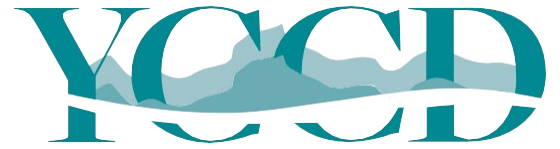
- **Stability and Progress:** The budget aims for stability and continued progress on the multi-year Roadmap introduced in the 2022-23 budget.
- **Nursing Program Expansion and Low-Income Homecare and Childcare:** Reduction to Strong Workforce General Allocation of \$65 million is to fund \$60 million one-time funds allocated annually and \$5 million to Low-Income homecare and childcare workers.
- **Ongoing Apportionment:** A 1.07% COLA and 0.50% growth for community college apportionments.
- **One-Time Appropriations:**
  - **Mapping Credit for Prior Learning Pathways:** \$6 million one-time funds for a demonstration project to support working adults.
  - **e-Transcript California:** \$12 million one-time funds to expand to all 116 colleges.
  - **FAFSA Completion Support:** \$20 million one-time funds for financial aid administration.
  - **Affordable Student Housing:** A statewide lease revenue bond program established with \$804.7 million to finance approved projects.
- **Cal Grant Reform:** Not included due to revenue constraints, delaying the expansion of financial aid.

This budget reflects the state's efforts to navigate significant financial challenges while maintaining stability and support for essential programs and initiatives.

The Yuba Community College District Governing Board and the Board's Finance and Audit Committee along with the District Consultation and Coordination Council (DC3) will review the Fiscal Planning Principles and the budget assumptions in considering the district's proposed budget for adoption.

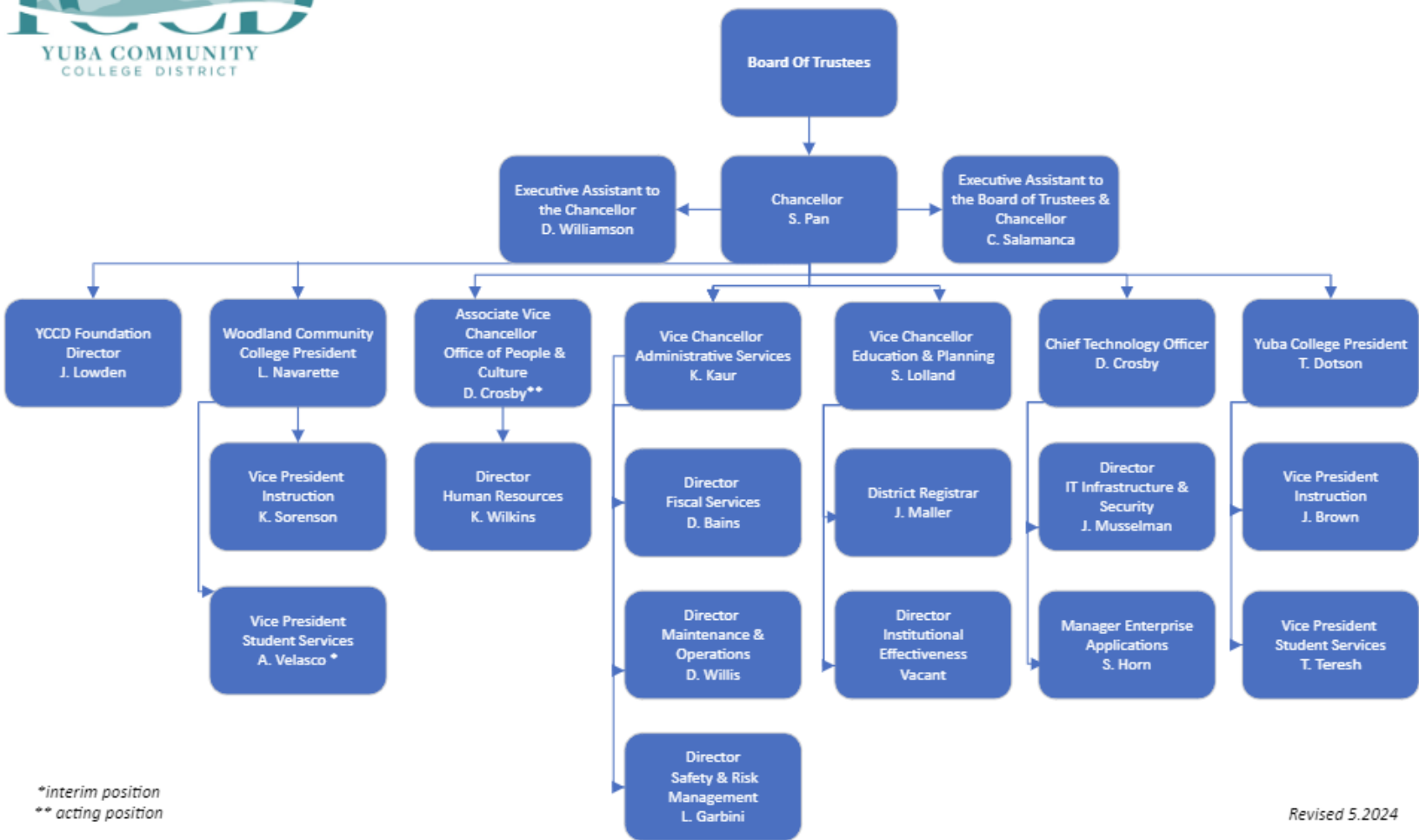
Dr. Shouan Pan

# Table of Contents



YUBA COMMUNITY  
COLLEGE DISTRICT

|                                       |    |
|---------------------------------------|----|
| District Organizational Chart         | 6  |
| District Overview                     | 7  |
| Our Campuses                          | 10 |
| Budget Message                        | 12 |
| Budget Assumptions                    | 13 |
| Fiscal Planning and Budget Guidelines | 17 |
| Multi-Year Projection                 | 20 |



\*interim position  
\*\* acting position

Revised 5.2024



***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

*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 of the above measures through faster improvements in our service area, focused on campuses with the lowest educational attainment for adult learners.
- 1 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.

- 2 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.
- 3 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.
- 4 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.
- 5 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.
- 6 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 Proposition 98 funding establishes minimum funding for K-12 and California Community Colleges. The minimum guarantee for Fiscal Year 2024-25 is \$115.28 billion. This amount includes \$4 billion toward repayment of \$8 billion suspended funding for 2023-24. The share of Proposition 98 for the system is at or above the traditional share of 10.93% for the past years. For 2024-25, CCCs expect to receive \$12.28 billion.

The below are the budget assumptions for the proposed budget for adoption for Fiscal Year 2024-25: The details of the State's 2024-25 budget affecting community colleges are:

## Unrestricted (Ongoing)

- COLA of 1.07% for the Student-Centered Funding Formula (SCFF).
- SCFF Growth of 0.50%
- SCFF Technical Adjustment for workload measures: \$21.91M

## Unrestricted (One-Time)

- SCFF Growth Technical Adjustments of \$28.1 million.

## Restricted (Ongoing)

- COLA of 1.07% for the following programs:
  - Adult Education
  - Extended Opportunity Programs and Services (EOPS)
  - Disabled Students Programs and Services (DSPS)
  - Related Supplemental Instruction (RSI)
  - CalWORKs
  - Mandated Costs Block Grant and Reimbursements
  - Cooperative Agencies Resources for Education (CARE)
  - Childcare Tax Bailout
- Adjustment to Financial Aid Administration for workload adjustment of \$1.93 million.

## Restricted (One-Time)

- Expand eTranscript California: \$12M
- Mapping Pathways for Credit for Prior Learning: \$6M
- Strong Workforce Program General Allocation: (\$65M) reappropriations for the following:
  - Pathways for Low-Income Workers Demonstration Project: \$5M
  - Rebuilding Nursing Infrastructure Grant Program: \$60M
- Financial Aid Assistance Related to FAFSA Delays: \$20M

# Yuba Community College District

## Budget Assumptions

### 2024-25

#### Unrestricted General Fund - Major Revenue Assumptions:

Apportionment: The 2024-25 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 2024-25 revenue calculated under the SCFF.
- The revenue based on 2023-24 SCFF revenue plus 2023-24 + COLA with stability funding
- 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 2024-25 Advance Apportionment is projected at \$75,444,747. The State Chancellor's Office is projecting a deficit factor of 2.40% for Yuba Community College District to bring the TCR to be funded at \$73,634,073. This calculation includes funding for 2015-16 Full-Time Faculty.

#### 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 \$191 per FTES unrestricted non-proposition 20 and \$82 restricted per FTES for Proposition 20. The projected lottery revenues for unrestricted portion of the funding is \$1,402,704 and \$602,208 for restricted Proposition 20.

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

The Part-Time Faculty Office Hours program has historically reimbursed districts about 50% of the filed claims. The 2024 Budget Act increases the reimbursement rate from 50% to 90% to encourage participation in this program by the district. The district's estimated reimbursement is to be determined for 2024-25. The district is estimated \$50,000 based on historical reimbursement rate.

## Enrollment Growth:

The enrollment growth funding is for districts that are seeing increases over and above their funded FTES, Supplemental and Success data. The district is planning to restore to pre-pandemic numbers and the district's restoration period is through 2026-27 (3 years from 2023-24). After this fiscal year, the district's growth is limited to the system provided growth percentages.

## 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 2023-24. The district's allocation is \$4,404,138. 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 \$428,862 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 \$1,728,704 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 increases for 2024-25 fiscal year are 8.5%.

The district has allocated \$3,369,872 in its budget for contributions to retiree health benefits.

### Debt Service:

The District has included \$1,833,802 in the budget for debt service to support the funding of energy projects as the utility rebates are decreasing.

### Board Elections:

There are board elections in Fiscal Year 2024-25. The cost estimate at \$125,000 is being budgeted as one-time expenditure.

### Vacation Liability:

The District has budgeted an estimated \$200,000 vacation payout for the current year (2024-25).

### 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 \$2,627,137 toward this obligation.

It's noteworthy that the current balance in the trust fund, inclusive of interest earned as of June 30, 2024, stands at \$22.85 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.



# Fiscal Planning Principles and Budget Guidelines

- Responsible stewardship of available resources will serve as the foundation for sound management and sustainability
  - The District remains focused on increasing enrollments and an affordable higher education through our Colleges, while maximizing the three funding streams of the SCFF that includes college access, equity, and student success. Related to longer term fiscal health of YCCD, there is a fiscal imperative to increase enrollments, bolster access and equity, retain and graduate more students by improving course completions and the number of degrees and certificates granted, as well as generating more transfer students and achieving other progression points that lead to student success.
  - 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 before 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 include the funding elements of the SCFF.

## District’s Budget Planning Assumptions:

### Revenue Assumptions:

Fund 11: 1.07% COLA (Ongoing)

Fund 12: 1.07% COLA for the Categorical Programs (Ongoing)

### Expenditure Assumptions (Fund 11 & 12):

Salary Increases (Step & Column Adjustments)

PERS/STRS Increases associated with salary increases

8.5% Increase for TCSIG Medical Benefits (19% increase for Kaiser)

Scheduling Costs increases (to attain planned FTES)

Supplies/Materials (to keep up with inflationary cost increases)

Technology Replacement (One-Time)

OPEB Funding set-aside (One-Time)

Capital Outlay needs (One-Time)

General Fund (One-Time)

## COLA Calculations (Based on Current Assumptions)

| Student Centered Funding Formula Results  |  | 2023-24      | 2024-25       | 2025-26       | 2026-27       | 2027-28       | 2028-29       |
|---|--|--------------|---------------|---------------|---------------|---------------|---------------|
| Estimated State COLA                      |  | 8.22%        | 1.07%         | 2.93%         | 3.08%         | 3.30%         | 0.00%         |
| I. Base Allocation                        |  | \$55,886,281 | \$ 54,016,500 | \$ 51,548,770 | \$ 51,585,122 | \$ 51,585,122 | \$ 51,585,122 |
| II. Supplemental Allocation               |  | \$10,277,737 | \$ 10,809,552 | \$ 11,004,838 | \$ 11,004,838 | \$ 11,004,838 | \$ 11,004,838 |
| III. Student Success Allocation           |  | \$ 8,482,016 | \$ 8,634,556  | \$ 8,683,456  | \$ 8,683,456  | \$ 8,683,456  | \$ 8,683,456  |
| Subtotal                                  |  | \$74,646,034 | \$ 73,460,608 | \$ 71,237,064 | \$ 71,273,415 | \$ 71,273,415 | \$ 71,273,415 |
| Hold Harmless/Stability                   |  | \$ 167,836   | \$ 1,984,139  | \$ 4,207,683  | \$ 4,171,331  | \$ 4,171,331  | \$ 4,171,331  |
| TCR                                       |  | \$74,813,870 | \$ 75,444,747 | \$ 75,444,747 | \$ 75,444,747 | \$ 75,444,747 | \$ 75,444,747 |
| Revenue Deficit                           |  | \$ 2,656,790 | \$ 1,810,674  | \$ -          | \$ -          | \$ -          | \$ -          |
| Available Revenue                         |  | \$72,157,080 | \$ 73,634,073 | \$ 75,444,747 | \$ 75,444,747 | \$ 75,444,747 | \$ 75,444,747 |
| % Change from Prior Yr. Available Revenue |  | 4.38%        | 2.05%         | 2.46%         | 0.00%         | 0.00%         | 0.00%         |

## YCCD Annual Planning Memo Metrics (AY 2024-25)

### YCCD Student Centered Funding Formula (SCFF) Goals for 2024-2025, 2025-26, and 2026-27

- 7% Growth in District Credit (Regular Admit FTES) in 2024-25, 3.5% in 2025-26, and 2% in 2026-27
- 12% Growth in Special Admit (Dual Enrollment FTES) in 2024-25, 3.5% in 2025-26, and 2% in 2026-27
- 5% increase in Pell Awards and Promise Grant recipients over 2022-23 Base Year in 2024-25 and 5% increase over 2023-24 for 2025-26.
- 5% increase in Associate Degree for Transfer (AD-T) awards over 23-24 Base Year.
- To enhance student pathways and streamline transition to four-year institutions, foster the creation of or transition to new Associate Degrees for Transfer (ADT), where appropriate and approved by the College Curriculum Committees.

### COLA Calculations (Based on Planning Growth Assumptions)

| Student Centered Funding Formula Results  | 2023-24       | 2024-25       | 2025-26       | 2026-27       | 2027-28       | 2028-29       |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Estimated State COLA                      | 8.22%         | 1.07%         | 2.93%         | 3.08%         | 3.30%         | 0.00%         |
| I. Base Allocation                        | \$ 55,886,281 | \$ 56,293,829 | \$ 56,703,739 | \$ 59,959,147 | \$ 62,583,806 | \$ 62,823,629 |
| II. Supplemental Allocation               | \$ 10,277,737 | \$ 10,809,552 | \$ 11,327,291 | \$ 11,676,206 | \$ 12,061,516 | \$ 12,061,516 |
| III. Student Success Allocation           | \$ 8,489,503  | \$ 8,634,556  | \$ 8,937,895  | \$ 9,213,162  | \$ 9,517,194  | \$ 9,517,194  |
| Subtotal                                  | \$ 74,653,521 | \$ 75,737,937 | \$ 76,968,925 | \$ 80,848,515 | \$ 84,162,516 | \$ 84,402,339 |
| Hold Harmless/Stability                   | \$ 160,349    | \$ -          | \$ 988,133    | \$ -          | \$ -          | \$ -          |
| TCR                                       | \$ 74,813,870 | \$ 75,737,937 | \$ 77,957,059 | \$ 80,848,515 | \$ 84,162,516 | \$ 84,402,339 |
| Revenue Deficit                           | \$ 2,656,790  | \$ 1,817,710  | \$ 779,571    | \$ 808,485    | \$ 841,625    | \$ -          |
| Available Revenue                         | \$ 72,157,080 | \$ 73,920,226 | \$ 77,177,488 | \$ 80,040,029 | \$ 83,320,891 | \$ 84,402,339 |
| % Change from Prior Yr. Available Revenue | 4.38%         | 2.44%         | 4.41%         | 3.71%         | 4.10%         | 1.30%         |

# Multi-Year Projections



## Multi-Year Financial Projections “Based on Current SCFF Metrics”

- Revenue Assumptions
  - 1.07% assumed COLA for 2024-25 and 2.40% deficit factor applied to 2024-25
  - Assuming similar revenue over the 4-year period (Base TCR assumed from 2024-25 for future years)
- Expenditures Assumptions
  - Schedule Cost Increases: \$250K annually from 22-23 through 25-26, \$550K cost increases in 27-28
  - Supplies & Materials Increases: to address inflationary cost increases \$50K per year 24-25 through 27-28)

- Potential Issues/Risks:
- Loss of purchasing powers by not getting COLA starting with 25-26 year
  - State and District budget does not assume Economic Recession 25-26 year

| Fiscal Year                                     | 2024-25      | 2025-26      | 2026-27       | 2027-28       |
|---|--------------|--------------|---------------|---------------|
| Revenues  | \$79,825,635 | \$79,574,790 | \$79,620,568  | \$79,638,200  |
| Expenditures                                    | \$77,890,238 | \$80,338,234 | \$81,328,491  | \$83,065,328  |
| Surplus/Deficit                                 | \$1,935,397  | (\$763,444)  | (\$1,707,923) | (\$3,427,128) |
| One-Time  | \$9,635,017  | \$0          | \$0           | \$0           |
| Ending Fund Balance                             | \$21,570,106 | \$21,081,524 | \$21,246,600  | \$21,536,130  |
| Over/Short from 2-month expenditures in Reserve | \$915,839    | (\$274,861)  | (\$1,872,999) | (\$3,716,658) |

# Multi-Year Financial Projections

## “Based on Planning Memo – Aggressive Attainable Scenario”

- Revenues Assumptions
  - 1.07% assumed COLA for 2024-25 and Planning Memo goals assumed to earn COLA from 2025-26 through 2027-28
  - 2.40% deficit factor applied to 2024-25
- Expenditures Assumptions
  - Step and Columns Adjustments
  - Schedule Cost Increases: \$250K annually from 24-25, 25-26, \$550K cost increases in 27-28
  - Supplies & Materials Increases: to address inflationary cost increases \$50K per year 24-25 through 27-28)
  - 7% Increase for IT Subscriptions

**Potential Issues/Risks:**

- State and District budget does not assume Economic Recession 25-26 year

| Fiscal Year         | 2024-25      | 2025-26      | 2026-27      | 2027-28      |
|---------------------|--------------|--------------|--------------|--------------|
| Revenues            | \$79,825,635 | \$82,879,678 | \$85,788,130 | \$89,086,769 |
| Expenditures        | \$77,890,238 | \$80,345,724 | \$81,336,093 | \$83,073,087 |
| Surplus/Deficit     | \$1,935,397  | \$2,533,954  | \$4,452,037  | \$6,013,682  |
| One-Time            | \$9,635,016  | \$2,105,450  | \$4,286,942  | \$5,724,125  |
| Ending Fund Balance | \$20,654,268 | \$21,082,772 | \$21,247,867 | \$21,537,424 |
| Short from 2-month  | \$0          | (\$0)        | \$0          | \$0          |

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