



# **Budget Summary**

## **Adopted Budget 2023-2024**

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September 6, 2023

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# **SECTION I**

**BOARD PROCEDURAL MATTER FOR  
APPROVAL OF 2023-2024 BUDGET**



**Trustees**  
Mary Hornbuckle, President  
Lorraine Prinsky, Ph.D., Vice President  
Jim Moreno, Board Clerk  
Elizabeth Dorn Parker, Ed.D., Trustee  
Jerry Patterson, Trustee

**Student Trustee**  
John Bruning

**Chancellor**  
Whitney Yamamura, Ed.D.

September 6, 2023

**To: Dr. Whitney Yamamura, Chancellor**

**From: Marlene Drinkwine, Vice Chancellor of Finance and Administrative Services** *M. Drinkwine*

**Re: Adoption of the 2023-24 Fiscal Year Adopted Budget for the Coast Community College District**

**BACKGROUND**

The enclosed Fiscal Year (FY) 2023-24 Adopted Budget is presented to the Board of Trustees for adoption. The California Code of Regulations Title 5, Section 58305 (5 CCR § 58305) requires the Board of Trustees of a Community College District to adopt an Adopted Budget on or before the fifteenth day of September in each year and forward an information copy to the appropriate county officer.

The following provides a narrative summary of the 2023-24 FY Adopted Budget including an overview of the current year’s budget, the prior year’s recalculation, and a discussion of the 2023-24 FY Adopted Budget, along with other associated budgetary developments. The Coast District Adopted Budget development is informed externally by the Governor’s January Budget Proposal and the revised First Principal Apportionment Report, and internally by the District’s mission, vision, values, strategic fiscal plan, operational needs, and contractual obligations.

**2022-23 FY BUDGET**

**State Budget Summary 2022-23 FY**

On June 27, 2022, Governor Newsom approved the \$308 billion spending plan for the 2022-23 FY with his signing of SB154 (Chapter 43/2022), the 2022-23 FY State Budget Act. SB 154 was subsequently amended with the enactment of AB 178 (Chapter 45/2022) on June 30, 2022. Completing the State Budget Package are AB/SB 192, the education trailer bill, and AB/SB 183, the higher education trailer bill.

Key provisions contained in the State Budget Package include the following:

- \$600 million for SCFF rate augmentations, in addition to COLA, providing the District with \$4.1 million.
- \$250.1 million to augment the SCFF Student Success Completion Grant.
- Ongoing extension of the Hold Harmless provision, in a highly modified form as the Funding Floor.
- One-year extension of the Emergency Conditions Allowance with several new requirements, including increasing the Board-approved minimum reserve requirement to 16.67%. This provided the District with approximately \$9 million over two years.
- \$840 million in one-time funds for the Scheduled Maintenance / Instructional Equipment block grant.
- \$650 million in one-time funds for a discretionary block grant to address pandemic-related issues with a focus on technology.
- \$200 million augmentation for part-time faculty health insurance program.

### Changes to the District Adopted Budget 2022-23 FY

The Board of Trustees adopted the District’s Adopted 2022-23 FY Budget in September 2022. Major changes since the adoption of the Adopted Budget are noted below.

With the development of the 2023-24 Tentative Budget, several changes to the 2022-23 projected year-end fund balance were identified. These changes were generated during the 2022-23 FY and are unique to 2022-23; there is no expectation of recurrence of these specific changes in the future.

### Total Unrestricted General Fund Recap

<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>2022-2023 Adopted</b>	<b>2022-2023. Unaudited (as of 7/28/23 P2)</b>
Beginning Balance (District & Colleges)	\$44,915,241	\$44,914,000
Prior Year Fund Balance Adjustment	\$0	\$0
Adjusted Beginning Balance	\$44,915,241	\$44,914,000
Total Revenue	\$243,026,019	\$267,937,674
Revenue & Beginning Balance	\$287,941,260	\$312,851,674
Total Expected Level of Spending	\$247,218,888	\$253,514,224
<b>Estimated Ending Fund Balance</b>	\$40,722,372	\$59,337,450
<b>Estimated Ending Fund Balance %</b>	16.47%	23.41%



**Highlighted Changes in the Projected 2022-23 Ending Unrestricted General Fund Balance from the 2022-23 Adopted Budget to the 2023-24 Tentative Budget.**

Description	Total Change (millions)	Notes
<b>Revenues:</b>		
SCFF: ECA	\$5.3	The Emergency Conditions Allowance allowing the use of pre-pandemic 2019-20 FTES instead of actual FTES was unexpectedly extended for a final year.
SCFF: Rate Augmentation	\$5.0	The SCFF rates received an augmentation above COLA. The State Chancellor’s initial estimated new SCFF rates which were used in the District’s Adopted Budget were much lower than the final rates.
SCFF: Supplemental Allocation	\$(4.7)	The 2022-23 P1 Apportionment reduced funding for the SCFF allocation due to the decline in the number of students that are College Promise, Pell Grant and AB 540 students, and the decline in completions.
SCFF: Student Success Allocation	\$(0.3)	
SCFF: Revenue Deficit Factor	\$1.0	The 2022-23 P1 Apportionment reflected no revenue deficit factor and did not indicate one would occur.

The following highlighted changes were identified during the year-end closing process and are included in the 2022-23 Unaudited Actuals that accompany the 2023-24 FY Adopted Budget.

**Highlighted Changes in the 2022-23 Ending Unrestricted General Fund Balance from 2023-24 Tentative (Pre-close) to Adopted Budget (Post-close)**

Description	Total Change (millions)	Notes
<b>Expenditures:</b>		
Benefit Savings	\$(0.4)	Pension
Non-S/B Savings	\$(1.1)	Operating expenses
<b>Revenues:</b>		
SCFF: Revenue Deficit Factor	\$(2.2)	The recalculated 2022-23 P2 Apportionment 1% deficit.
Lottery	\$2.1	18% Rate Increase from increased Lottery Sales (Lotto Fever)
Interest	\$0.5	Interest increases and temporary cash increase from receipt of SM/IE and COVID-19 BG cash.
Part-time Faculty Reimbursement	\$0.3	State-wide reimbursement rates increased over historical rates.
Local Revenue	\$4.6	Dedicated revenue \$2.6 M, including non-resident tuition at \$1.5 M.



## **2022-23 Second Principal (P-2) Apportionment**

The State Chancellor's Office released the 2022-23 P2 Apportionment report on June 28, 2023. This report unexpectedly contained a 10.827% revenue deficit factor which reduced the District's SCFF funding by over \$24 million.

We anticipated little change from the 2022-23 P1 report and there was no indication before the release of the report that the revenue rates and factors would differ significantly from the P1 report. However, the Department of Finance released new 2022-23 Education Protection Account (EPA) revenue allocations that show a shortfall of \$1 billion from the previously projected \$1.56 billion. This shortfall results in the 10.827% deficit applied to all district's SCFF revenues. The District's June payment from the State reflects this loss of revenue.

In their memo regarding the 2022-23 P2 Apportionment, the California Community College Chancellor's Office (CCCC) stated that other State revenues will be reallocated in the 2023-24 State Enacted Budget to backfill the \$1 billion shortfall. However, the amount reallocated fell slightly short of the amount needed and recalculated 2022-23 P-2 Apportionment reflects a remaining 1.0% revenue deficit factor.

### **HEERF Deadline**

All HEERF grants were required to be spent by June 30, 2023. An exception was provided to Golden West College for the Nursing Building Renovation which received an extension to October 2023 to complete the project. The District fully expended all other HEERF funds by the deadline of June 30, 2023.

### **Enrollment Metrics 2022-23 FY and Beyond**

As measured in the Spring 2023 Annual Enrollment report, resident enrollments were 24,198.30 FTES. While during the previous six years, the District has experienced an enrollment decline of more than 25%, the District showed enrollment growth of 3.17% in 2022-23 FY.

## **2023-24 FY BUDGET**

### **The 2023-24 FY State Budget**

The governor's January Budget Proposal for 2023-24 FY represents the first opportunity for the governor to share his vision for 2023-24 FY. It is based on known and projected fiscal data and the administration's policy priorities. The May Revision presents the last statutory opportunity for the Governor to shape his economic proposal before legislative budget committees complete their work and move into Conference Committee. It also presents an opportunity to reflect on the actual COLA and any necessary revisions to projected state revenues and budget deficits.



The Enacted State Budget for 2023-24 FY was signed into law by Governor Newsom on July 10, 2023. The State Budget bill package includes Senate Bill (SB) 101 (Statutes 2023/Chapter 12), Assembly Bill (AB) 102 (Statutes 2023/Chapter 38), and SB 117 (Statutes 2023/Chapter 50).

All versions of the State Budget reflected the economic realities of shrinking revenues and budget deficits; contained are solutions including funding shifts, borrowing, delays, pullbacks, and reductions. The delay in the 2022 tax filing deadline to October 2023 (as a result of a State of Emergency declaration for California wildfires), results in uncertainty regarding State revenues. However, revenues are projected to continue to decline.

The Enacted Budget reflects a budget deficit estimated to be \$31.5 billion, an increase over the \$22.5 billion deficit projected with the January Proposal. The below table highlights critical changes in the January Proposal, May Revise, and Enacted Budget.

### January Proposal, May Revise, and Enacted Budget Changes

Description	January Proposal	May Revise	Enacted Budget
Funded COLA (SCFF and Selected Categorical Programs)	8.13%	8.22%	8.22%
Funded Growth	0.5%	0.5%	0.5%
One-time Retention and Enrollment Program Reduction to Prior-year Program	\$200M --	\$100M --	\$50M (\$55.4M)
Scheduled Maintenance//Instructional Equipment Reduction (2022-23 funding of \$840 million)	(\$213M)	(\$452.2)	(\$500.0)
COVID-19 Recovery Block Grant Reduction (2022-23 funding of \$650 million)	--	(\$344.7)	--
GWC Fine Arts Project Included in State Bond-funded Projects	No	Yes (Construction must wait for the passage of a new state bond)	Yes (Construction must wait for the passage of a new state bond)
Projected State Deficit	\$22.5B	\$31.5B	\$31.5B
Proposition 98 Guarantee	\$109B	\$107B	\$108.3B





Flexibility was provided for the use of some funds in recognition of the reduction in the Scheduled Maintenance/Instructional Equipment program. Districts are allowed to use remaining one-time funds in the Retention and Enrollment program, COVID-19 Recovery Block Grant, and Scheduled Maintenance/Instructional Equipment program for any purpose of the three programs. Previous proposals to include the Student Equity and Achievement Program, Financial Aid Administration, and Student Mental Health have been rejected and these programs are not included in the allowable flexibility.

### Coast District Budget Development 2023-24 FY

Following the release of the Governor’s January Budget Proposal, preliminary Budget Assumptions were developed and discussed with the District Consultation Council Budget Subcommittee, the Board of Trustees Audit and Budget Subcommittee, and the Board of Trustees at the Budget Study Session in March 2023. Since that time, Budget Assumptions have been refined based on the Enacted Budget and new information emerging in the budget development process and are summarized in the following table.

#### Coast Budget Assumptions

	Jan 23	May 23	July 23 (Enacted Budget)
<b>Salary Increases</b>			
Statutory COLA (COLA is not Proposed for all Categorical Programs)	8.13%	8.22%	8.22%
<b>Step and Column</b>	✓	✓	✓
<b>Health and Welfare</b>	\$19,630	\$19,630	\$20,360
<b>Payroll Taxes</b>	CalSTRS 3.2% CalPERS 9.4%	CalSTRS 3.2% CalPERS 9.4%	CalSTRS 3.2% CalPERS 9.4%
<b>Pension</b>			
CalSTRS Employer Contribution	19.10%	19.10%	19.10%
CalPERS Employer Contribution	27.00%	26.68%	26.68%
<b>Vacancies</b>			
Assumed filled/budgeted	✓	✓	✓
Hiring Freeze (thru June 30, 2024)	✓	✓	✓



	Jan 23	May 23	July 23 (Enacted Budget)
<b>California CPI (applied to non-labor cost)</b>	3.44%	3.44%	3.55%
<b>Budget Formula</b>			
Total Computational Revenue @SCFF FY 23-24 Funding	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA
Supplemental & Success (3-Year Average)	✓	✓	✓
SCFF Deficit Factor (FY 2023-24 Projected @ 0.5%)	0.50%	0.50%	0.50%
New Funding Floor Based on FY 2024-25, Effective FY 2025-26	✓	✓	✓
<b>Enrollment</b>			
Reported FTES	23,849.55 (@ P1)	24,073.45 (@ P2)	24,073.45 (@ P2)
Funded FTES (3-Yr Average)	27,181	27,181	27,181
Funded Growth (FY 2023-24 State @ 0.5%)	Local 0%	Local 0%	Local 0%
Budget Basis	27,181 (3-Year Rolling Average)	27,181 (3-Year Rolling Average)	27,181 (3-Year Rolling Average)
<b>Non-Resident Tuition</b>			
(\$381 = \$31 Capital Outlay)	\$412	\$412	\$412
<b>Compliance</b>			
Reserve per Board Policy BP6300	16.70%	16.70%	16.70%
50% Law	✓	✓	✓
FON Strategic Plan	✓	✓	✓



## **Supplemental Retirement Plan**

At the April 28, 2020, special meeting of the Board of Trustees, action was taken to approve the two plans reflecting 123 employees enrolled in the PARS Supplementary Retirement Plan and the CalSTRS Retirement Incentive Plan. The District realized an overall savings of approximately \$3 million in the first year and projects \$11.6 million in the subsequent five years, after the costs of administering the programs. The 2023-24 FY will represent the fourth year in this five-year debt service schedule.

At the end of the prior fiscal year, June 30, 2022, approximately 70% of the enrolled positions had been eliminated from the budget, 15% had been backfilled, and 15% of the positions remained vacant. Estimates indicate that at the end of this fiscal year, June 30, 2023, the remaining vacant positions will have been backfilled.

## **Proposition 98**

Adopted by state voters in 1988, Proposition 98 sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by (1) prior-year appropriations that count toward the guarantee, (2) workload changes as measured by the change in K-12 average daily attendance (ADA), and (3) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less.

## **Budget Allocation Model**

The 2023-24 FY Adopted Budget Allocation Model follows the same long-standing allocation parameters that have been in place for years.

## **Revenue Estimates**

The state apportionment process, which provides more than 90% of the District's unrestricted general fund operating revenues, is made up of three primary resources including state aid, local property taxes, and student fees. The SCFF reflects the calculation of the Districts' apportionment. These revenues are supported through taxes under Proposition 30, extended under Proposition 55, which increased Personal Income Tax through 2030. The State makes projections of these revenue elements which in turn provides a basis for system funding. Historically, if the estimates overstate available revenues, a deficit factor emerges as discussed above. An additional component was added to the community college apportionment process stemming from the Proposition 30 (Proposition 55) Education Protection Account.

The Basic Allocation for the District, the budget component under which districts receive funding for state-approved sites, continues to reflect one middle-size college, Orange Coast with FTES between 10,000 FTES and 20,000 FTES, and two small colleges, Coastline and Golden West, with FTES of less than 10,000 FTES. Declines in college FTES that result in a reduction of calculated basic allocation will not cause a reduction in basic allocation base revenue until the third year after



the year of the FTES decline, and the basic allocation will not be reduced if the FTES is restored to or above the pre-decline base.

### *Funding Guarantees*

There are three SCFF funding guarantees: hold harmless, stabilization, and the funding floor. The hold harmless will be replaced by the funding floor effective with 2025-26 FY. In each year, the District receives the greater of its actual current year SCFF calculation, the hold harmless or the funding floor, or the stabilization adjustment. Due to the dynamics of this three-way comparison, the District's actual increase in revenue may be less than the funded COLA.

- Hold Harmless
  - The hold-harmless guarantee ensures the District will be paid a minimum of its 2017-18 FY TCR as increased by funded COLA in each intervening year.
  - Hold harmless was provided to allow a transition to the SCFF without an immediate decline in funding and was initially slated to expire in 2020-21 FY but was extended through 2024-25 FY.
  - The District has been funded at the hold harmless level since 2018-19 FY.
- Stabilization Adjustment
  - The stabilization adjustment provides one-year protection against declining enrollment and ensures the District will be paid a minimum of its prior year TCR as increased by funded COLA.
  - The District is projected to be funded by the stabilization adjustment in 2023-24 FY due to the ECA that artificially increased the District's 2022-23 FY enrollment to the 2019-20 FY level.
- Funding Floor
  - The funding floor will replace the hold harmless in 2025-26 FY with two major differences:
    - It will be based on the **2024-25** FY TCR.
    - It will **not** be increased by the state-funded COLA
  - There is no expiration date for the funding floor.
  - The District is expected to be paid at the funding floor level for several years. It is not likely that the District can grow itself out of the funding floor considering that funded growth is limited to 0.5% annually. Instead, the accumulated annual COLA increases in SCFF funding rates will eventually cause the District to be paid above the funding floor and at the SCFF calculation.

As noted elsewhere, funded growth is limited to 0.5% annually and the District is unlikely to experience funded growth until it exits the funding guarantees.

### *Grants and Categorical Funding*

The District's estimated Grants and Categorical Program funding across all federal, state, and local sources for the 2023-24 FY is projected to be \$125.3 million.



The number of state-determined categorical restricted programs has risen markedly in recent years. For the year beginning July 1, 2023, we estimate that the District will be managing more than 82 restricted programs.

Further, while we have collective bargaining agreements that represent employees regardless of funding source, as the table below indicates, not all funds receive a cost of living adjustment.

### COLA Receipts

Program Areas	8.22% COLA	No COLA
<b>Adult Education Program</b>	✓	
<b>Student Equity and Achievement Program</b>		✓
<b>Strong Workforce Program</b>		✓
<b>Full-Time Faculty Hiring</b>		✓
<b>Extended Opportunity Programs and Services</b>	✓	
<b>Disabled Students Programs and Services</b>	✓	
<b>Apprenticeship</b>	✓	
<b>CalWORKs Student Services</b>	✓	
<b>Cooperative Agencies Resources for Education (CARE)</b>	✓	
<b>Mathematics, Engineering, Science Achievement (MESA)</b>	✓	
<b>Mental Health Services</b>	✓	
<b>Basic Needs Centers</b>		✓
<b>Institutional Effectiveness Initiative</b>		✓
<b>Part-Time Faculty Compensation</b>		✓
<b>Veterans Resource Centers</b>	✓	
<b>Umoja</b>	✓	
<b>Financial Aid Administration - Workload Adjustment</b>		✓
<b>Apprenticeship Program - COLA and Technical Adjustment</b>	✓	

To support the roadmap and provide districts with the ability to maximize the use of funding, the State is providing additional flexibility in certain categorical dollars to districts to support progress toward the roadmap. The State Chancellor’s Office will access district-level progress in meeting five of the roadmap goals.

The state approved trailer bill language to allow districts to use remaining one-time funds from the COVID-19 Block Grant, student retention and recruitment, and deferred maintenance and instructional equipment for any of these purposes. The amount remaining is roughly \$1.1 billion.



### *Total Revenues*

The total estimated unrestricted general fund revenue is \$ 270.5 million including an estimated deficit spending of \$ 4.0 million.

### **Expense Estimates**

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases, and an 8.22% COLA netted against the difference between the cost of retiring employees and new replacements resulting in an estimated increase of \$9.0 million. Non-salary and benefit costs are projected to increase by the Consumer Price Index.

### *Supplemental Retirement Program (SRP) Debt Service*

Funding the SRP required two forms of debt: an annuity purchased through the Public Agency Retirement System (PARS) to fund the percent of salary offering for members of the California Public Employee Retirement System (CalPERS) and the issuance of Other Post Employment Benefit (OPEB) bonds to fund the California State Teachers Retirement System (CalSTRS) two-year service credit option. These debt obligations will run for five years before being retired. Annual debt service between the two programs equates to approximately \$1.9 million.

### *Health & Welfare*

The health benefits year runs from October 1 through September 30 and as such lags the fiscal year. Renewal rates for the coming year have been made available and projects a 6.9% or approximately a \$2.6 million increase in the cost of delivering benefits.

### *Other Post-Employment Benefits (OPEB)*

Historically, insufficient funds were set aside by governmental entities to fully fund contractual obligations for retiree health care. Beginning in the middle of the last decade, the District was among the founding members of the Community College League of California (CCLC) Joint Powers Authority for retiree health care funding; a GASB-qualified irrevocable trust. More recently, the District opted to divide assets between the CCLC JPA and the Keenan Futuris Benefit Trust. Consistent with the guidelines under the Governmental Accounting Standards Board (GASB) Statements 74 & 75, the District engages the services of an actuary to measure this liability every year.

The 2022 study measured this liability at approximately \$ 121.5 million on June 30, 2022. This reflects an increase of approximately \$3.0 million from the 2021 study. While the term Annual Required Contribution (ARC) is no longer operative, we budget what is referred to as the Actuarially Determined Contribution (ADC) and the normal cost to meet healthcare obligations for retirees and current employees. That amount, budgeted on a three-year rolling average is \$10.1 million. The Fiduciary Net Position of this trust on June 30, 2022, was \$ 85.5 million, meaning the liability was approximately 70.6% funded. This leaves a Net OPEB Liability (NOL) of \$35.6 million.



### *Pension Costs*

Employer contributions for CalPERS are expected to increase from 25.37% to 26.68% of payroll. No change to employer contributions from the CalSTRS employer rate of 19.1% starting July 1, 2023.

Based on these projections, the District will experience an increase across its pension programs of \$3.8 million. To help mitigate these obligations, the District joined the CCLC PARS Pension Stabilization Program.

### *Total Expense Estimate*

The total unrestricted general fund estimated expenditures equate to \$274.5 million, including a beginning fund balance of \$59.3 million.

### **Reserves/Fund Balance**

Administrative Procedure (AP) 6305-Reserves was revised in alignment with the ECA requirements in 2022-23 FY. The ECA required, among other things, that Districts have a Board-approved reserve requirement of a minimum of two months of operating expenditures, equivalent to 16.7%. The District's previous AP required an unappropriated reserve of ten percent of prior year unrestricted general fund expenditures consisting of a five percent Reserve for Contingencies, under Title 5, Section 58307, and a five percent Ancillary Reserve. This amount was increased to 16.7%, with half (8.35%) in Reserve for Contingencies and half (8.35%) in Ancillary Reserve.

The minimum reserve requirement for two months of operating expenditures also aligns with the guidance promulgated by the Government Finance Officers Association (GFOA). The CCCCCO has been using the two months of operating expenditures as a standard benchmark in its district budget evaluation for the past two years.

The COVID-19 pandemic, coupled with continuing enrollment declines, has resulted in a significant fall-off in revenues. As discussed elsewhere in this letter, one-time federal relief, a one-year extension of the ECA in 2022-23 FY, savings from the recently enacted Supplemental Retirement Program, and prudent fiscal management practices have helped to offset some of these losses. Unfortunately, these one-time sources of revenues have ended and, due to the current economic conditions, additional fiscal solutions are highly unlikely.

The prior year-ending fund balance was approximately 23.64%. Our multi-year projections suggest that the District's reserves will meet the 16.7% required reserves for the next three years. However, deficit spending beginning in 2023-24 FY will cause the district's reserves to decline and it will fall short of required reserves with a projected 2026-27 FY reserve of 11.75%. The District is developing a fiscal stabilization plan that will provide implementable solutions to preserve reserves.



These estimates of fund balance will be refined with the year-end close and actual figures presented to the Board with the Adopted Budget.

### **Capital Outlay**

As the State winds down the Proposition 51 Capital Program, the Governor’s 2023-24 January budget proposal included \$143.8 million to fund 10 continuing projects. The January proposal did not include any “new start” projects. However, the May Revision increased the appropriation to \$232.3 million for two new starts and 12 continuing capital outlay projects, including the Golden West College Fine Arts Renovation. With the approval of the 2023-24 FY State budget, the Fine Arts project is now eligible to commence the design phase. The eventual construction of the project will be subject to the availability of construction funding from the State.

With the commencement of the Golden West College Fine Arts project, Proposition 51 will have provided Coast Community College District with approximately \$84 million to fund, in part, the Orange Coast College Language and Social Science Building, Golden West College Language Arts Complex, and the OCC Chemistry, and the Fine Arts projects. With State Proposition 51 funds having nearly been exhausted, the legislature continues to have a dialogue about a future State-wide General Obligation Bond initiative.

### **Scheduled Maintenance Program (Deferred Maintenance) and Instructional Support**

The Scheduled Maintenance and Instructional Support Block Grant continues to serve as a vital funding stream in addressing “small capital” needs (i.e., technology replacement, infrastructure repairs, end-of-life systems replacement, etc.). This program has received annual appropriations since 2013-14 and has provided Coast with approximately \$37 million to fund critical infrastructure projects in that time. Fiscal year 2023-24 marks the first year in a decade in which the program is not proposed to receive funding.

Additionally, the Governor’s January budget proposed a \$213 million reduction in the previous year’s appropriation. The May Revision deepens the cut, proposing an additional \$239 million decrease for a total reduction of \$452 million. The final budget reduced the program even further, a total reduction of \$494.3 million, but allows for the flexibility of using COVID-19 Block Grant funds to fund Deferred Maintenance projects. For Coast, this proposal would see our previous apportionment of \$18.8 million reduced to approximately \$8.0 million. Campuses are reassessing and reprioritizing their respective “small capital” project needs.

### **Student Housing**

The budget package approves the construction of seven new community college student housing projects worth \$464.1 million for FY 2023-24 using the state Higher Education Student Housing Grant Program. Furthermore, the budget provides \$200 million (one-time General Fund) to fund a Student Housing Revolving Loan Fund with the intent of providing \$300 million each year through FY 2028-29.





## **Measure M**

As of March 31, 2023, the District has expended approximately 92% of its project funds under the Measure M General Obligation bond. Measure M has and will continue to provide a meaningful transformation to our decades-old campus infrastructure.

Taking a portion of the Measure M bond proceeds, the District established a dedicated source of local funds for the express purpose of funding building system repairs/improvements as well as technology/refresh upgrades in future years. This endowment fund received \$60 million in deposits from Measure M and will provide a stable and ongoing source of capital replacement funds. With the availability of HEERF and Scheduled Maintenance funding, the District elected to reinvest some of the accumulated endowment proceeds in 2022-23 FY. This will provide the District with approximately \$8M in additional interest earnings and extend our endowment funding until 2040.

## **LOOKING AHEAD**

The Enacted Budget is reflective of state and federal economic concerns. Reduced revenues and increasing budget deficits result in severe reductions to categorical programs and signal the potential for continued declines in future years.

One does not have to look far to see the local effects of inflation and the hardship it creates for the students and employees of the District including higher housing, fuel, and commodity prices. At the federal level interest rates are being deliberately raised in an effort to curb inflation.

The Enacted Budget reflects the Governor's transitory proposal to ease out of Hold Harmless at the end of FY 2024-25 and enter into a permanent funding floor. This "fiscal plateau", while far less severe than the "fiscal cliff" previously discussed, will leave the District with an estimated flat SCFF revenue of \$246.1 million in 2025-26 FY.

The District has made great strides in communicating budget information and challenges. Recent Town Halls have experienced great participation and sharing transparent budget information in collaboration with constituency groups continues to be a priority. A fiscal stabilization plan is in development to support the identification and implementation of solutions that would result in adjustments in the Districts' spending plan to align estimates of earned income with planned expenditures in a post-Hold-Harmless environment.

## **CONCLUSION**

As specified by 5 CCR § 58301, for purposes of developing and adopting the Adopted Budget, the governing board of each district shall hold a public hearing on the proposed budget in a district facility, or some other place conveniently accessible to the residents of the district, on or before the 15th day of September, but at least three days following availability of the Proposed Budget for public inspection, at which any resident in the district may appear and object to the proposed budget or any item in the budget.



Consistent with the requirements of 5 CCR § 58305, the Adopted Budget for the 2023-24 FY is scheduled for presentation and adoption on September 6, 2023, and the annual Financial and Budget Report (CCFS 311) will be sent to the CCCCCO on or before October 10, 2023.

This same regulatory framework requires districts to send copies of their budgets to the County Office of Education by September 30 and to the California Community Colleges Chancellor's Office (CCCCO) on or before October 10. Lastly, districts must submit annual audited financial statements to the CCCCCO before December 31.

The Adopted Budget is presented to the Board for adoption.



## TOTAL GENERAL FUND SUMMARY (2023-2024 FY)

	ADOPTED BUDGET 2022-2023	UNAUDITED ACTUAL 2022-2023	ADOPTED BUDGET 2023-2024
<b>BEGINNING FUND BALANCE</b>	<b>\$44,915,241</b>	<b>\$44,914,000</b>	<b>\$59,337,450</b>
<b>REVENUES</b>			
Federal Revenue	\$34,219,409	\$31,720,026	\$7,134,062
State Revenue	\$123,231,493	\$111,370,706	\$173,310,516
Local Revenue	\$198,642,642	\$208,154,208	\$214,255,304
<b>TOTAL REVENUE</b>	<b>\$356,093,544</b>	<b>\$351,244,940</b>	<b>\$394,699,882</b>
<b>EXPENDITURES</b>			
Academic Salaries	\$97,143,274	\$106,167,676	\$110,534,463
Classified Salaries	\$75,016,091	\$69,778,588	\$88,022,821
Employee Benefits	\$80,301,823	\$86,153,110	\$86,727,815
Supplies and Materials	\$8,520,368	\$6,181,191	\$9,953,846
Other Operating Expenses and Services	\$86,008,369	\$33,849,219	\$83,632,713
Capital Outlay	\$4,913,861	\$20,500,920	\$4,578,530
<b>TOTAL EXPENDITURES</b>	<b>\$351,903,786</b>	<b>\$322,630,704</b>	<b>\$383,450,188</b>
Excess / (Deficiency) of Revenues over Expenditures	\$4,189,758	\$28,614,236	\$11,249,694
Other Financing Sources	\$1,194,039	\$6,598,214	\$1,124,313
Other Outgo	\$9,576,666	\$20,789,000	\$16,375,084
Net Increase / (Decrease) in Fund Balance	( <b>\$4,192,869</b> )	\$14,423,450	( <b>\$4,001,077</b> )
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$40,722,372</b>	<b>\$59,337,450</b>	<b>\$55,336,373</b>
<b>FUND BALANCE DESIGNATIONS</b>			
Committed Fund Balance			
Board Mandated Reserve	\$22,870,364	\$41,188,380	\$45,844,234
Assigned Fund Balance			
Colleges Beginning Balance	\$811,688	\$8,588,964	\$2,882,342
Contingency Holding	\$514,959	\$1,050,632	\$0
Contractual Obligations	\$775,000	\$838,791	\$800,000
Curriculum Protection Account	\$0	\$1,245,000	\$1,245,000
Deficit Factor	\$0	\$5,820,015	\$4,564,797
Districtwide Marketing	\$0	\$304,166	\$0
ECA Requirement	\$15,750,361	\$0	\$0
Undesignated	\$0	\$301,502	\$0
<b>TOTAL FUND BALANCE</b>	<b>\$40,722,372</b>	<b>\$59,337,450</b>	<b>\$55,336,373</b>



## **SECTION II**

### **REVENUE AND EXPENSE SUMMARY**



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Total General Fund Revenue

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>8100-FEDERAL REVENUE</b>				
Restricted	34,219,409	31,720,026	7,134,062	-27,085,347
<b>TOTAL FEDERAL REVENUE</b>	<b>34,219,409</b>	<b>31,720,026</b>	<b>7,134,062</b>	<b>-27,085,347</b>
<b>8600-STATE REVENUE</b>				
Restricted	74,719,496	53,852,515	113,114,259	38,394,763
Unrestricted	48,511,997	57,518,191	60,196,257	11,684,260
<b>TOTAL STATE REVENUE</b>	<b>123,231,493</b>	<b>111,370,706</b>	<b>173,310,516</b>	<b>50,079,023</b>
<b>8800-LOCAL REVENUE</b>				
Restricted	4,878,620	2,891,684	4,686,271	-192,349
Unrestricted	193,764,022	205,262,526	209,569,033	15,805,011
<b>TOTAL LOCAL REVENUE</b>	<b>198,642,642</b>	<b>208,154,210</b>	<b>214,255,304</b>	<b>15,612,662</b>
<b>8900-OTHER FINANCING SOURCES</b>				
Restricted	444,039	1,441,256	374,313	-69,726
Unrestricted	750,000	5,156,958	750,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,194,039</b>	<b>6,598,214</b>	<b>1,124,313</b>	<b>-69,726</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>357,287,583</b>	<b>357,843,156</b>	<b>395,824,195</b>	<b>38,536,612</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Unrestricted General Fund Revenue

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>8600-STATE REVENUE</b>				
8612 Principal Apportionment	5,081,272	4,206,961	12,549,985	7,468,713
8613 General Apportionment	4,076,831	90,515	0	-4,076,831
8613 BFAP Fin Aid Admin	373,463	0	346,933	-26,530
8613 2% Enrollment Fee Admin	0	360,307	0	0
8613 Part Time Faculty Compensation	652,230	680,112	681,497	29,267
8613 Part-Time Faculty Insurance	0	215,710	0	0
8630 Educational Protection Account	32,120,138	32,799,843	35,495,989	3,375,851
8672 Homeowner's Exemptions	625,000	640,556	625,000	0
8673 Timber Yield Tax				0
8681 State Lottery	4,643,100	6,630,345	5,402,748	759,648
8682 Mandated Cost Reimbursement	939,963	939,907	1,017,274	77,311
8699 CalSTRS On-Behalf Payment	0	6,877,104	0	0
8699 Other State Income	0	4,076,831	4,076,831	4,076,831
<b>TOTAL STATE REVENUE</b>	<b>48,511,997</b>	<b>57,518,191</b>	<b>60,196,257</b>	<b>11,684,260</b>
<b>8800-LOCAL REVENUE</b>				
8810 District Taxes (Including Subventions)	167,093,042	171,850,362	179,580,176	12,487,134
8840 Sales	69,000	2,857	30,000	-39,000
8850 Rentals and Leases	981,000	1,581,258	1,317,750	336,750
8860 Interest	300,000	3,117,866	1,000,000	700,000
8871 Child Development Lab School	450,000	328,041	573,250	123,250
8874 Student Enrollment Fee	12,815,978	12,379,906	12,337,357	-478,621
8879 Transcript Fee	23,500	35,726	23,500	0
8880 Non-Resident Student Fees - Out of State	2,750,000	4,321,135	4,100,000	1,350,000
8880 Non-Resident Student Fees - International	8,450,000	9,464,691	9,800,000	1,350,000
8889 Class Audit Fee	0	1,950	0	0
8889 Library Fines	0	417	0	0
8889 Application Fees	50,750	55,140	50,750	0
8889 Range Fees	24,500	46,800	60,000	0
8889 Other Student Fees and Charges	0	23,405	0	0
8893 Parking Fines	591,250	0	496,250	-95,000
8895 Legal Judgments and Settlements				0
8899 Miscellaneous Local Income	165,002	2,052,972	200,000	34,998
<b>TOTAL LOCAL REVENUE</b>	<b>193,764,022</b>	<b>205,262,526</b>	<b>209,569,033</b>	<b>15,769,511</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8912 Sale of Fixed Assets	750,000	750,000	750,000	0
8941 Proceeds of General Long Term Debt	0	0	0	0
8981 Transfer from General Fund	0	4,393,179	0	0
8987 Transfer from Financial Aid Fund	0	13,779	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>750,000</b>	<b>5,156,958</b>	<b>750,000</b>	<b>0</b>
<b>TOTAL GENERAL FUND UNRESTRICTED REVENUE</b>	<b>243,026,019</b>	<b>267,937,675</b>	<b>270,515,290</b>	<b>27,453,771</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>8100-FEDERAL REVENUE</b>				
8120 ARP HEERF III Institutional	22,043,398	22,043,398	0	-22,043,398
8120 ARP HEERF III MSI	1,284,593	268,706	1,015,887	-268,706
8120 CARES HEERF II Institutional	4,354,352	4,354,292	0	-4,354,352
8120 Federal Work Study Program	795,414	795,411	771,728	-23,686
8120 5% Administrative Allowance	220,991	59,646	220,682	-309
8120 HEERF II Minority Serving Inst.	601,686	417,573	184,113	-417,573
8140 TANF-Transitional Assistance Needy Family	124,528	150,154	144,568	20,040
8170 Perkins	1,417,961	1,627,541	1,539,451	121,490
8190 ARPA State & Local Fiscal Recovery	0	184,052	50,000	50,000
8190 Aquatic Center	27,813	53,087	36,188	8,375
8190 CADENCE Internship Prog	8,500	8,500	0	-8,500
8190 Child Dev Training Consortium	0	13,800	0	0
8190 Cyber UP Digital Forensics	11,764	11,765	0	-11,764
8190 ECE Childcare Relief Support Prog	0	13,358	0	0
8190 Gateway 2 STEM	714,766	643,565	1,271,201	556,435
8190 Increase NCAE K12 RING Capacity CCC	0	51,161	511	511
8190 NEH: The Vietnam War Institute	129,902	105,616	27,297	-102,605
8190 NSF Scholarships in STEM	1,449,224	74,318	1,374,906	-74,318
8190 OC Bridge to BA Program	0	6,287	0	0
8190 Project RAISE	31,302	41,130	19,786	-11,516
8190 Promoting Cross-Enrollment	47,438	45,624	116,143	68,705
8190 Regions Investing in Next Gen	10,935	10,065	0	-10,935
8190 Title V STEM Academy	783,758	580,632	202,961	-580,797
8190 Vista STEM Voc ED Prep	26,363	26,199	0	-26,363
8190 WIOA Adult Ed & Family Lit 22/23	134,721	134,146	158,640	23,919
<b>TOTAL FEDERAL REVENUE</b>	<b>34,219,409</b>	<b>31,720,026</b>	<b>7,134,062</b>	<b>-27,085,347</b>
<b>8600-STATE REVENUE</b>				
8613 NonRes Dreamer Emergency Aid	1,948	1,948	0	-1,948
8622 Economic Opportunity (EOPS)	3,853,579	3,647,167	6,588,536	2,734,957
8623 Disabled Student Allowance (DSPS)	3,799,381	3,837,140	4,935,080	1,135,699
8625 CalWORKS Welfare Reform	773,803	720,327	1,155,844	382,041
8627 AANHP Student Achievement	0	0	463,394	463,394
8627 Adult Education AEBG	3,149,432	2,129,152	2,954,873	-194,559
8627 AS RN Enrollment Growth Retention	0	102,944	0	0
8627 Basic Needs Centers	657,610	603,895	2,150,315	1,492,705
8627 Board Financial Asst Prgm	1,462,392	1,641,538	1,735,445	273,053
8627 CAFYES	751,935	683,945	952,667	200,732
8627 CCAP Instructional Materials CCC	0	4,840	482	482
8627 CRPP Innovative Best Practices	0	0	899,923	899,923
8627 California College Promise	3,887,977	2,941,399	4,570,112	682,135



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>8600-STATE REVENUE - Continued</b>				
8627 CalFresh Outreach	19,206	6,999	29,267	10,061
8627 Campus Safety & Sexual Assault	17,612	10,105	10,105	-7,507
8627 Care	293,547	372,409	741,696	448,149
8627 Culturally Competent Faculty PD DIS	151,304	86,559	64,745	-86,559
8627 Dream Resource Liaison Support	539,462	128,859	939,967	400,505
8627 EEO Best Practices DIST	208,333	0	208,333	0
8627 EEO Innovative Best Practices	0	0	150,000	150,000
8627 Equal Employment Opportunity	129,626	62,646	294,755	165,129
8627 Equitable Plcmt Supt Completion	0	0	1,532,441	1,532,441
8627 Financial Aid Technology	254,014	199,114	165,074	-88,940
8627 Guided Pathways	3,113,571	584,312	1,422,299	-1,691,272
8627 Holing Grants/Categoricals Transfers	0	0	146,085	146,085
8627 IT & Security	0	96,600	53,400	53,400
8627 LGBTQ+ One Time	289,788	5,642	284,147	-5,641
8627 Library Service Platform	30,253	5,710	24,543	-5,710
8627 Local IT & Security	0	196,745	200,255	200,255
8627 MESA	0	0	2,234,215	2,234,215
8627 Mental Health Support	803,195	457,807	1,958,740	1,155,545
8627 Nursing Enrollment	23,941	23,941	273,600	249,659
8627 Prof. Devl. Classified Employee	52,113	2,484	49,629	-2,484
8627 RIGHT Rehab Inv Healing Transform	0	0	274,856	274,856
8627 Retention & Enrollment Outreach	2,983,399	1,685,500	5,267,296	2,283,897
8627 SEA	11,579,697	11,671,686	21,026,644	9,446,947
8627 Strong Workforce Local	3,286,157	3,365,213	4,537,227	1,251,070
8627 Student Food & Housing Support	707,407	152,537	1,650,996	943,589
8627 Student Success Completion Grant	3,418,765	7,170,141	7,932,910	4,514,145
8627 Veteran Resource Center One-Time	122,381	73,073	49,307	-73,074
8627 Veteran Resource Center Ongoing	630,634	288,526	935,263	304,629
8627 Zero Textbook Cost (One-Time)	0	0	540,000	540,000
8627 Zero Textbook Cost	0	15,792	44,207	44,207
8650 State Funded Equipment	1,765,123	1,192,631	1,728,961	-36,162
8652 CCAP Instructional Materials GWC	0	0	56,265	56,265
8652 CTE Data Unlocked Initiative	30,762	0	30,761	-1
8652 Direct Assessment CBE Collab	515,000	197,425	317,575	-197,425
8652 IEPI Innovation & Effectiveness	188,805	261,666	127,139	-61,666
8652 Innovation and Effectiveness	45,080	45,080	0	-45,080
8652 Institutional Effectiveness IEPI	69,040	10,000	59,040	-10,000
8652 K-16 OC Pathways	0	2,717	1,197,283	1,197,283
8652 Mental Health Services	200,136	200,116	0	-200,136
8652 Regional Equity & Recovery Partners	0	0	140,276	140,276
8652 Rising Scholars Network CCC	0	111,043	0	0





COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>8600-STATE REVENUE - Continued</b>				
8652 Strong Workforce Regional	2,587,954	2,067,505	3,627,356	1,039,402
8652 UMOJA	9,622	8,766	856	-8,766
8681 Restricted Lottery	4,902,012	2,033,110	6,304,653	1,402,641
8690 COVID-19 Recovery Block Grant	17,413,500	4,175,791	13,240,543	-4,172,957
8690 L.A.E.P. Admin Cost Allowance	0	0	331,757	331,757
8690 Learning Align Employment Prgm	0	9,196	6,294,164	6,294,164
8690 On Behalf Pension Contribution	0	560,774	208,957	208,957
<b>TOTAL STATE REVENUE</b>	<b>74,719,496</b>	<b>53,852,515</b>	<b>113,114,259</b>	<b>38,394,763</b>
<b>8800-LOCAL REVENUE</b>				
8832 LA NetLab Hub	155,979	0	199,669	43,690
8876 Health Services	2,271,840	1,783,964	2,175,694	-96,146
8877 Material Fees	722,986	341,791	731,986	9,000
8881 Parking Services	1,707,659	712,515	1,449,820	-257,839
8885 Student Rep Fee	0	0	35,000	35,000
8899 Berkeley Puente CC Prgm	989	988	46,501	45,512
8899 Center for Inclusive Computing	0	4,000	8,000	8,000
8899 Community College Cyber FastTrak	0	2,000	0	0
8899 OC Free Tax Prep Campaign	11,689	14,505	0	-11,689
8899 OC United Way	2,000	11,968	1,721	-279
8899 OCAPICA Civic Engagement	0	0	5,000	5,000
8899 UCI Internship Mentors	3,146	6,007	7,993	4,847
8899 UCI Puente CC Prgm	2,332	13,946	24,887	22,555
<b>TOTAL LOCAL REVENUE</b>	<b>4,878,620</b>	<b>2,891,684</b>	<b>4,686,271</b>	<b>-192,349</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8981 Transfer From General	298,280	1,338,166	326,080	27,800
8987 Transfer From Financial Aid	145,759	103,090	48,233	-97,526
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>444,039</b>	<b>1,441,256</b>	<b>374,313</b>	<b>-69,726</b>
<b>TOTAL GENERAL FUND RESTRICTED REVENUE</b>	<b>114,261,564</b>	<b>89,905,480</b>	<b>125,308,905</b>	<b>11,047,341</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Total General Fund Expenditures

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>General Fund</b>				
1100 Instructors Regular Salaries	46,558,770	43,667,694	48,318,293	1,759,523
1200 Non-Instructional Regular Contract	24,640,460	23,986,341	26,335,595	1,695,135
1300 Instructors Hourly	21,512,716	31,682,249	29,154,349	7,641,633
1400 Non-Instructional Hourly	4,431,328	6,831,392	6,726,226	2,294,898
<b>1000 CERTIFICATED SALARIES</b>	<b>97,143,274</b>	<b>106,167,676</b>	<b>110,534,463</b>	<b>13,391,189</b>
2100 Classified Salaries Regular Contract	64,034,223	57,225,088	69,019,170	4,984,947
2200 Instructional Aide Regular Contract	4,824,196	4,788,836	5,515,628	691,432
2300 Non-Instructional, Hourly	5,062,011	6,873,502	12,538,891	7,476,880
2400 Instructional Aide, Hourly	1,095,661	891,162	949,132	-146,529
<b>2000 CLASSIFIED SALARIES</b>	<b>75,016,091</b>	<b>69,778,588</b>	<b>88,022,821</b>	<b>13,006,730</b>
<b>3000 STAFF BENEFITS</b>	<b>80,301,823</b>	<b>86,153,110</b>	<b>86,727,815</b>	<b>6,425,992</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>8,520,368</b>	<b>6,181,191</b>	<b>9,953,846</b>	<b>1,433,478</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>86,008,369</b>	<b>33,849,219</b>	<b>83,632,713</b>	<b>-2,375,656</b>
<b>6000 CAPITAL OUTLAY</b>	<b>4,913,861</b>	<b>20,500,920</b>	<b>4,578,530</b>	<b>-335,331</b>
7100 Debt Retirement Long Term Debt	1,870,416	1,847,661	1,870,416	0
7200 Intrafund Transfers Out Sub Funds	0	0	0	0
7300 Interfund Transfer Out to General Fund	61,931	5,040,100	48,233	-13,698
7300 Interfund Transfer Out to Child Care	0	0	0	0
7300 Interfund Transfer Out to Capital Outlay	0	0	0	0
7300 Interfund Transfer Out to Insurance	0	0	0	0
7300 Interfund Transfer Out to Reimbursable Fund	0	699,996	0	0
7300 Interfund Transfer Out to Financial Aid	543,992	1,020,735	506,992	-37,000
7500 Student Financial Aid	5,949,680	9,390,267	9,712,646	3,762,966
7600 Other Student Aid	4,127,073	2,790,242	3,751,529	-375,544
7900 Reserves for Contingencies	-2,976,426	0	485,268	3,461,694
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>9,576,666</b>	<b>20,789,000</b>	<b>16,375,084</b>	<b>6,798,418</b>
<b>TOTAL GENERAL FUND</b>	<b>361,480,452</b>	<b>343,419,703</b>	<b>399,825,272</b>	<b>38,344,820</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Unrestricted General Fund Expenditures

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>General Fund</b>				
1100 Instructors Regular Salaries	46,407,494	43,630,127	48,277,818	1,870,324
1200 Non-Instructional Regular Contract	20,566,853	19,874,468	21,646,890	1,080,037
1300 Instructors Hourly	21,239,929	31,517,380	29,069,349	7,829,420
1400 Non-Instructional Hourly	2,888,928	2,727,198	3,595,526	706,598
<b>1000 CERTIFICATED SALARIES</b>	<b>91,103,204</b>	<b>97,749,173</b>	<b>102,589,583</b>	<b>11,486,379</b>
2100 Classified Salaries Regular Contract	\$52,405,998	47,451,306	\$54,239,049	1,833,051
2200 Instructional Aide Regular Contract	\$4,351,926	4,278,358	\$4,787,429	435,503
2300 Non-Instructional, Hourly	\$2,038,767	2,131,186	\$2,202,126	163,359
2400 Instructional Aide, Hourly	\$759,225	514,331	\$753,624	-5,601
<b>2000 CLASSIFIED SALARIES</b>	<b>59,555,916</b>	<b>54,375,181</b>	<b>61,982,228</b>	<b>2,426,312</b>
<b>3000 STAFF BENEFITS</b>	<b>71,232,421</b>	<b>76,084,405</b>	<b>75,095,880</b>	<b>3,863,459</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>2,737,534</b>	<b>1,663,834</b>	<b>2,740,417</b>	<b>2,883</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>22,005,190</b>	<b>20,374,324</b>	<b>28,386,297</b>	<b>6,381,107</b>
<b>6000 CAPITAL OUTLAY</b>	<b>1,087,761</b>	<b>756,999</b>	<b>825,906</b>	<b>-261,855</b>
7100 Debt Retirement Long Term Debt	1,870,416	1,847,661	1,870,416	0
7300 Interfund Transfer Out to Reimbursable Fund	0	0	0	0
7300 Interfund Transfer Out to Child Care	0	0	0	0
7300 Interfund Transfer Out to Capital Outlay	0	0	0	0
7300 Interfund Transfer Out to Insurance	0	0	0	0
7300 Interfund Transfer Out to Financial Aid	543,992	647,329	506,992	-37,000
7500 Student Financial Aid	56,000	1,297	30,500	-25,500
7600 Other Student Aid	2,880	14,021	2,880	0
7900 Reserves for Contingencies	-2,976,426	0	485,268	3,461,694
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>-503,138</b>	<b>2,510,308</b>	<b>2,896,056</b>	<b>3,399,194</b>
<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>247,218,888</b>	<b>253,514,223</b>	<b>274,516,367</b>	<b>27,297,479</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Unrestricted General Fund Expenditures

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>FUND BALANCE DESIGNATIONS</b>				
Committed Fund Balance				
Board Mandated Reserve	22,870,364	41,188,380	45,844,234	22,973,870
Assigned Fund Balance				
Additional Reserve for Enrollment & Pension	0	1,245,000	1,245,000	1,245,000
Colleges Beginning Fund Balance	811,688	8,588,964	2,882,342	2,070,654
Contingency Holding	514,959	1,050,632	0	-514,959
Contractual Obligations	775,000	838,791	800,000	25,000
Deficit Factor	0	5,820,015	4,564,797	4,564,797
Districtwide Marketing	0	304,166	0	0
Emergency Conditions Allowance Requirement	15,750,361	0	0	-15,750,361
Undesignated	0	301,502	0	0
<b>TOTAL FUND BALANCE</b>	<b>40,722,372</b>	<b>59,337,450</b>	<b>55,336,373</b>	<b>14,614,001</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary of Restricted General Fund Expenditures

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>General Fund</b>				
1100 Instructors Regular Salaries	151,276	37,567	40,475	-110,801
1200 Non-Instructional Regular Contract	4,073,607	4,111,873	4,688,705	615,098
1300 Instructors Hourly	272,787	164,869	85,000	-187,787
1400 Non-Instructional Hourly	1,542,400	4,104,194	3,130,700	1,588,300
<b>1000 CERTIFICATED SALARIES</b>	<b>6,040,070</b>	<b>8,418,503</b>	<b>7,944,880</b>	<b>1,904,810</b>
2100 Classified Salaries Regular Contract	11,628,225	9,773,782	14,780,121	3,151,896
2200 Instructional Aide Regular Contract	472,270	510,478	728,199	255,929
2300 Non-Instructional, Hourly	3,023,244	4,742,316	10,336,765	7,313,521
2400 Instructional Aide, Hourly	336,436	376,831	195,508	-140,928
<b>2000 CLASSIFIED SALARIES</b>	<b>15,460,175</b>	<b>15,403,407</b>	<b>26,040,593</b>	<b>10,580,418</b>
<b>3000 STAFF BENEFITS</b>	<b>9,069,402</b>	<b>10,068,705</b>	<b>11,631,935</b>	<b>2,562,533</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>5,782,834</b>	<b>4,517,357</b>	<b>7,213,429</b>	<b>1,430,595</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>64,003,179</b>	<b>13,474,895</b>	<b>55,246,416</b>	<b>-8,756,763</b>
<b>6000 CAPITAL OUTLAY</b>	<b>3,826,100</b>	<b>19,743,921</b>	<b>3,752,624</b>	<b>-73,476</b>
7300 Interfund Transfer Out to General Fund	61,931	5,040,100	48,233	-13,698
7300 Interfund Transfer Out to Child Care Fund	0	0	0	0
7300 Interfund Transfer Out to Capital Outlay Fund	0	0	0	0
7300 Interfund Transfer Out to Reimbursable Fund	0	699,996	0	0
7300 Interfund Transfer Out to Financial Aid	0	373,406	0	0
7500 Student Financial Aid	5,893,680	9,388,970	9,682,146	3,788,466
7600 Other Student Aid	4,124,193	2,776,221	3,748,649	-375,544
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>10,079,804</b>	<b>18,278,693</b>	<b>13,479,028</b>	<b>3,399,224</b>
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>114,261,564</b>	<b>89,905,481</b>	<b>125,308,905</b>	<b>11,047,341</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

ALL FUNDS SUMMARY

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>General Fund Fund</b>				
Beginning Balance	44,915,241	44,914,000	59,337,450	14,422,209
Revenues	357,287,583	357,843,154	395,824,195	38,536,612
<b>Total</b>	<b>402,202,824</b>	<b>402,757,154</b>	<b>455,161,645</b>	<b>52,958,821</b>
Expenditures	361,480,452	343,419,704	399,825,272	38,344,820
Net Increase/(Decrease) to Fund Balance	-4,192,869	14,423,450	-4,001,077	14,614,001
<b>Ending Balance</b>	<b>40,722,372</b>	<b>59,337,450</b>	<b>55,336,373</b>	<b>29,036,210</b>
<b>Reserve:</b>				
Committed	22,870,364	41,188,380	45,844,234	22,973,870
Assigned	17,852,008	18,149,070	9,492,139	-8,359,869
<b>Total Reserve:</b>	<b>40,722,372</b>	<b>59,337,450</b>	<b>55,336,373</b>	<b>14,614,001</b>
<b>Child Development Fund</b>				
Beginning Balance	1,074,437	1,074,437	230,439	-843,998
Revenues	1,480,500	1,164,976	1,533,546	53,046
<b>Total</b>	<b>2,554,937</b>	<b>2,239,413</b>	<b>1,763,985</b>	<b>-790,952</b>
Expenditures	1,480,500	2,008,974	1,533,546	53,046
<b>Ending Balance</b>	<b>1,074,437</b>	<b>230,439</b>	<b>230,439</b>	<b>-843,998</b>
<b>Capital Outlay Fund</b>				
Beginning Balance	33,634,730	33,634,730	45,666,710	12,031,980
Revenues	22,232,037	32,814,180	3,075,000	-19,157,037
<b>Total</b>	<b>55,866,767</b>	<b>66,448,910</b>	<b>48,741,710</b>	<b>-7,125,057</b>
Expenditures	55,866,767	20,782,200	48,741,710	-7,125,057
<b>Ending Balance</b>	<b>0</b>	<b>45,666,710</b>	<b>0</b>	<b>0</b>
<b>Measure M GO Bond Building Fund - Series A, D, F</b>				
Beginning Balance	71,071,439	70,506,985	50,103,589	-20,967,850
Revenues	500,000	1,731,620	2,117,518	1,617,518
<b>Total</b>	<b>71,571,439</b>	<b>72,238,604</b>	<b>52,221,107</b>	<b>-19,350,332</b>
Expenditures	71,571,439	22,135,015	52,221,107	-19,350,332
<b>Ending Balance</b>	<b>0</b>	<b>50,103,589</b>	<b>0</b>	<b>0</b>
<b>Measure M GO Bond Building Fund - Series B, C, E</b>				
Beginning Balance	64,020,594	64,020,594	62,694,302	-1,326,292
Revenues	-381,563	-999,338	-1,394,276	-1,012,713
<b>Total</b>	<b>63,639,031</b>	<b>63,021,256</b>	<b>61,300,026</b>	<b>-2,339,005</b>
Expenditures	63,639,031	326,954	61,300,026	-2,339,005
<b>Ending Balance</b>	<b>0</b>	<b>62,694,302</b>	<b>0</b>	<b>0</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

ALL FUNDS SUMMARY

2023-2024

	Adopted Budget 2022-23	Unaudited Actual 2022-23	Adopted Budget 2023-24	Difference 2022-23 to 2023-24
<b>Self-Insurance Fund</b>				
Beginning Balance	133,650,537	133,650,537	140,902,680	7,252,143
Revenues	46,836,761	52,812,253	53,889,949	7,053,188
<b>Total</b>	<b>180,487,298</b>	<b>186,462,790</b>	<b>194,792,629</b>	<b>14,305,331</b>
Expenditures	44,287,024	45,560,110	48,468,485	4,181,461
Reserve for Medical/Workers' Comp Claims	9,904,249	8,145,953	8,862,889	-1,041,360
Reserve for Pension Benefit Trust	5,491,090	5,642,598	5,833,098	342,008
Reserve for Retiree Liability	120,804,935	127,114,129	131,628,157	10,823,222
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Student Financial Aid</b>				
Beginning Balance	-64,289	-64,289	-6,926	57,364
Revenues	47,614,526	48,322,741	45,553,991	-2,060,535
<b>Total</b>	<b>47,550,237</b>	<b>48,258,452</b>	<b>45,547,065</b>	<b>-2,003,172</b>
Expenditures	47,614,526	48,265,378	45,553,991	-2,060,535
<b>Ending Balance</b>	<b>-64,289</b>	<b>-6,926</b>	<b>-6,926</b>	<b>57,364</b>
<b>Non-Restricted Reimbursable Operations Fund</b>				
Beginning Balance	0	0	0	0
Revenues	10,680,037	8,919,264	10,495,316	-184,721
<b>Total</b>	<b>10,680,037</b>	<b>8,919,264</b>	<b>10,495,316</b>	<b>-184,721</b>
Expenditures	10,680,037	8,919,264	10,495,316	-184,721
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
110	FT Acad Instructional Salaries
1100	FT Acad Instructional Salaries
1110	Instructor Holding and Adj
1111	Instructor Contract
1114	Instructor Contract Sub
1118	Instructor Contract Sabb
1119	Instructor Contract Sabb Repl
120	FT Acad Noninstructional Salaries
1200	FT Acad Noninstructional Salaries
1210	Non Instrctor Cert Holding
1221	Cert Mgmt Retraining Leave
1231	Administrator Contract
1232	Administrator Cont Vac Payout
1240	Director Contract Longevity
1241	Director Contract
1242	Director Cont Vac Payout
1250	VP and Deans Contract Longevity
1251	VP and Deans Contract
1252	VP and Deans Vac Payout
1261	Counselor Contract
1264	Counselor Contract Sub
1268	Counselor Contract Sabb
1269	Counselor Contract Sabb Repl
1271	Librarian Contract
1274	Librarian Contract Sub
1278	Librarian Contract Sabb
1279	Librarian Contract Sabb Repl
1281	Cert Other Contract
1282	Fac Con Vac Payout
1284	Cert Other Contract Sub
1285	IUA Certificated Contract
1286	Certificated Retraining Leave
1287	Certificated Special Leaves
1288	Certificated Other Sabb
1289	Certificated Other Sabb Repl
1290	FT Canvas Training
130	PT Acad Instructional Salaries
1300	PT Acad Instructional Salaries
1310	Instructors Hourly Holding
1312	Faculty Backfill Holding
1313	Instructor Hourly
1314	Instructor Hourly Sub
1316	Instructor Special Assign





# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
1317	Instructor Overload
1318	Coaches Stipends
1319	Instructor Sabb Repl Hrly
1323	Instructor Adult Ed Hrly
1324	Instructor Adult Ed Hrly Sub
1327	Instructor Adult Ed Overload
1328	Instructor Adult Ed Intersession
1333	Instructor Summer
1334	Instructor Summer Sub
1338	Instructor Intersession
1339	Instructor Intersession Sub
1343	Instructor Adult Ed Summer
140	PT Acad Noninstructional Salaries
1400	PT Acad Noninstructional Salaries
1410	Non Instructor Certificated Holding
1415	Department Chair Stipends
1416	Faculty Stipends
1451	Mgmt Cert Temp Contract
1463	Counselor Hourly
1464	Counselor Hrly Sub
1467	Counselor Overload
1468	Counselor Hourly Intersession
1469	Counselor Sabb Repl Hrly
1473	Librarian Hourly
1474	Librarian Hourly Sub
1477	Librarian Hourly Overload
1478	Librarian Hourly Intersession
1479	Librarian Sabb Repl Hrly
1482	Per Diem Stipends
1483	Certificated Hrly Other
1484	Certificated Hrly Other Sub
1485	Certificated Hrly, Coordinators
1487	Certificated Other Overload
1490	PT Canvas Training
1491	Faculty Staff Development
1496	Certificated Mileage Stipend
1498	Certificated Housing Allowance
1499	Certificated Prof Expert
210	FT Classified Noninstr Salaries
2100	FT Classified Noninstr Salaries
2110	Classified Holding
2130	Classified Longevity
2131	Classified Non Instr Contract



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
2132	Classified N-Inst Vacation Payout
2134	Classified Non Instr Contract Sub
2135	Classified Stipends
2138	Classified Prof Growth Leave
2140	Confidential Contract
2141	Confidential Contract Longevity
2150	Classified Mgmt Non Instr Contr
2152	Cls Mgmt Non Instr Vac Payout
2153	Management Longevity
2154	Management Stipends
2190	Classified Meals Allow
220	FT Instructional Aides
2200	FT Instructional Aides
2210	Classified Instr Holding
2220	Classified Instr Longevity
2221	Classified Instr Contract
2222	Classified Instr Vacation Payout
2224	Classified Instr Contr Sub
2228	Classified Instr Prof Growth Leave
2250	Classified Mgmt Instr Contract
2252	Cls Mgmt Instr Contr Vac Payout
2290	Class Instr Meals Allow
230	PT Classified Noninstr Salaries
2300	PT Classified Noninstr Salaries
2310	Classified Hrly Holding
2315	Apprentice - On The Job Training
2316	Classified Hrly Students
2317	Cls Hrly Stdnt CalWk/EOPS/CARE
2332	Classified Hourly Contract
2333	Classified Hourly
2334	Classified Hourly Subs
2337	Trustees Duty Stipend
2338	Class Hrly Retraining Leave Repl
2339	Class Hrly Overtime
2340	Classified Vacanc Hourly repl
2353	Class Mgmt Hourly Contr
2396	Mileage Stipend
2397	Classified Ride Share Stipend
2398	Classified Staff Development
2399	Professional Experts Non-Instr
240	PT Instructional Aides
2400	PT Instructional Aides
2410	Class Instr Hourly Holding



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
2416	Class Instr Hrly Students
2417	Class Instr Hrly Stu Cal Works
2422	Class Instr Hrly Contract
2423	Class Instr Hourly
2424	Class Instr Hourly Subs
2428	Class Instr Hrly Retraining Lv Repl
2429	Class Instr Overtime
2440	Class Instr Hourly Repl for vacancy
2499	Professional Expert Instr
300	Retirement Benefits
3110	STRS Instructional
3130	STRS Non Instructional
320	Statutory Benefits
3210	PERS Instructional
3230	PERS Non Instructional
3310	OASDI Instructional
3330	OASDI Non Instructional
3340	Medicare Instructional
3350	Medicare Non Instructional
3360	PARS Instructional
3370	PARS Non Instructional
340	Health Benefits
3410	Health Benefits Active Instr
3430	Health Benefits Active Non Instr
3450	Retiree Medical Benefits Instr
3460	Retiree Medical Benefits Non Instr
3470	Health Benefit Incentive Instr
3480	Health Benefit Incentive N-Instr
3510	Unemployment Insurance Instr
3530	Unemployment Insurance Non Instr
3610	Workers Comp Instr
3630	Workers Comp Non Instr
3710	Health Benefits Retiree Instr
3730	Health Benefits Retiree Non Instr
3750	Future Retiree Benefits Instr
3760	Future Retiree Benefits Non Instr
390	Other Benefits
3900	Other Benefits
3910	Short Term Employee Benefit Holding
3920	Employee Benefits Holding
3A1	Control Accounts
3A10	Control Accounts
3A1000	Revenue Control



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
3A1010	Prior Year Revenue Control
3A1020	Budgeted Revenue Control
3A1030	Prior Year Budgeted Revenue Control
3A1100	Expenditure Control
3A1110	Prior Year Expenditure Control
3A1120	Budgeted Expenditure Control
3A1130	Prior Year Budgeted Expense Control
3A1200	Transfer Control
3A1210	Prior Year Transfer Control
3A1220	Budgeted Transfer Control
3A1230	Prior Year Budgeted Transfer Contro
3A1300	Encumbrance Control
3A1310	Prior Year Encumbrance Control
3A1320	Reserve for Encumbrance
3A1330	Prior Year Reserve for Encumbrance
3A1400	Reservation Control
3A1410	Reservation Control Reserve
3A1420	Budgeted Change to Fund Balance
3A1430	Prior Year Budgeted Change to F/B
3A20	Suspense Clearing
3A2000	Suspense Clearing
3A2010	System Due To From
3A2020	Suspense A Payroll
3A2030	Suspense B Payroll
3A2040	Transfer btwn Cash Depositories
400	Supplies and Materials
4100	Instructional Supplies Materials
4110	Instructional Supplies Materials
4200	Noninstructional Supplies Materials
4210	Noninstructional Supplies Materials
4300	Software
4310	Software Purchase
4400	Books Magazines & Periodicals
4401	Library Books
4402	Reference Books
4900	Other Supplies and Materials
4901	Supplies Clearing Chgbk
4902	Supplies Child Care Food
4903	Supplies Child Care
4904	Supplies Technology
4905	Classroom Furniture and Fixtures
4906	Office Furniture and Fixtures
4907	Copy Charges



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
4908	Printing
4909	Promotional Supplies
4910	Supplies Audio Visual
4911	Audio Visual/Computer Workstation
4912	Supplies Fuel Oil
4913	Repair Parts
4914	Credit Card Clearing
4915	Other Supplies and Materials
500	Other Operating Expenses and Svc
5100	Personal & Consulting Services
5101	Personal Services
5102	Consultants Indep Contractors
5103	Speakers Guest Lecturer
5200	Travel and Conference Expeses
5201	AFT Conferences
5202	CFCE Conferences
5204	Part Time Fac Conferences
5205	Confidential Conferences
5206	Mgmt Conferences
5207	Budgetary Only Conferences
5208	Trustees Conferences
5209	Hrly and Non Employee Conferences
5210	Budgetary Only Conferences
5211	Trustees Committee Conferences
5212	Trustees Board Retreats
5215	Per Diem Travel
5219	Mileage Reimbursement
5300	Insurance
5301	Insurance
5302	Insurance Student
5303	Claims and Settlements
5304	Stop Loss Insurance
5305	Conversion Fee
5306	Patient Ctred Outcomes Research Fee
5400	Audit Legal Contract Services
5401	Legal Advertising
5402	Audit Expenses
5403	Legal Expenses
5404	Royalties
5405	Operational Fees
5406	Judgements Settlements
5407	Service Maint Agreement
5408	Election Expenses



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
5500	Repairs and Maintenance
5501	Building Repairs
5502	Agency Fees Repairs
5503	Engineer Fees Repairs
5504	Test and Lab Fees Repairs
5505	Architect Fees Repairs
5506	Inspection Services Repairs
5507	Equipment Repairs
5508	Inspection Othr Svs Site
5509	Engineering Fees Site Rpr
5510	Test and Lab Fees Site Rpr
5511	Arch and Misc Site Rpr
5512	Sites Repairs
5600	Rents and Leases
5601	Arch Fees Leashold
5602	Building Repairs Leaseholds
5603	Site Repairs Leaseholds
5604	Testing Fees Leaseholds
5605	Equipment Rental and Leases
5606	Facilities Leases
5607	Rentals Other
5608	Software Licensing
5609	Multi Yr Srvc Maintenance Agreement
5610	Lease Rental Clearing
5611	Software License Fees
5612	Subscription Based IT Arrangements
5700	Utilities and Housekeeping Services
5701	Maint and Housekeeping Svcs
5702	Electricity
5703	Gas
5704	Sewer Service Fees
5705	Telephone
5706	Dataline Usage
5707	Water
5708	Utilities Other
5800	General Operating Expense and Svc
5801	Indirect Cost Chargeback/Recovery
5801A	Grant Indirect Cost Expense
5801C	Cost Share Expense Chargeback
5802	Subscriptions
5803	Dues and Memberships
5804	Instructional Services
5805	Depreciation Expense



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
5806	Asset Write Off
5807	Asset Adjustments
5808	Bad Debt Write Off
5809	Credit Card Charges
5810	Postage
5811	Property Tax Admn Cost
5812	Investment Svc Charge
5813	Interest
5814	Interest - Capitalized
5815	Advertising
5816	Promotion Expense
5817	Chartering Services
5818	Exhibitions and Displays
5819	Fees for Participation
5820	Cultural Aware Events
5821	Labor Compliance
5822	Administrative Costs
5823	Plan Administrator
5824	Collection Costs
5825	EHS Medical Services
5826	Participation Expenses
5827	Misc Staff Training Events
5828	Professional Development
5829	Other Services
5830	Student Reengagement
5900	Other Operating Expenses and Svc
5965	Holding - Budgetary Only
610	Sites and Site Improvements
6100	Sites and Site Improvements
6101	Land Acquisitions
6102	Land Acquisition Fees
6103	Lease Purch Sites
6104	Site Improvements
6105	Sites Supplies
6106	Site Inspections Consult
6107	Site Bid Advertising
6108	Landscaping
6109	Site Construction Costs
6110	Site Engineering Fees
6111	Site Testing and Lab Fees
6112	Site Architect Fees
6113	Site Services
6114	Site Master Plan



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
6115	Site Agency Fees
6116	Site Construction Manager
6117	Site Legal Services and Settlements
6190	Site Contingency
620	Buildings
6200	Buildings
6202	Bldg Engineering Fees
6203	Bldg Bid Advertising
6204	Bldg Architect Fees
6205	Bldg Inspection Consultants
6206	Bldg Testing and Lab Fees
6210	Bldg Hazard Mat and Asbestos Abate
6214	Bldg Technology Infrastructure
6215	Bldg Lease Purchase
6230	Bldg Master Plan
6250	Building Improvements
6251	Building Supplies Improvements
6252	Building Lease Temp Facilities
6254	Building New Construction
6256	Building Installations
6260	Building Construction Manager
6265	Bldg Legal Services and Settlements
6269	Building Services
6290	Building Contingency
630	Library Books
6300	Library Books
6301	New Library Books Films
640	Equipment
6400	Equipment
6401	Equipment Capitalized
6402	Equipment Capitalized Technology
6403	Vehicles Capitalized
6404	Equipment Capitalized LP
6405	Equipment Clearing
6406	Equipment
6407	Equipment Technology
6408	Equipment LP
6409	Equipment Replacement
6410	Equipment Replacement LP
6411	Equipment Services
710	Debt Retirement Long Term Debt
7100	Debt Retirement Long Term Debt
7110	Debt Retirement GO Bond





# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
7120	Debt Retirement SRP
720	Intrafund Transfers Out
7200	Intrafund Transfers Out Sub Funds
7210	Intrafund Transfers Out Sub Funds
730	Interfund Transfers Out
7300	Interfund Transfers Out
7310	Transfer Out
7311	Transfer to General Fund
7312	Transfer to Child Care Fund
7313	Transfer to Capital Outlay Fund
7314	Transfer to Go Bond Fund
7315	Transfer To Insurance Fund
7316	Transfer To Reimbursable Fund
7317	Transfer To Financial Aid Fund
740	Other Transfers
7400	Other Transfers
7410	Other Transfers
750	Student Financial Aid
7500	Student Financial Aid
7510	Fees and Financial Aid
7511	Direct Loan Plus
7512	Direct Loan Sub
7513	Direct Loan UnSub
7514	Financial Aid Correction
7515	Cal Grant B
7516	Cal Grant C
7517	Private Loans
7518	Cal Grant A
760	Other Student Aid
7600	Other Student Aid
7610	Books For Students
7611	Transportation For Students
7612	Meal Tickets For Students
7613	Child Care Vouchers For Students
7690	Other Aid To For Students
790	Reserve for Contingency
7900	Reserve for Contingency
7901	Reserve for Contingencies
7902	Reserve for Ancillary
7910	Contingency Appropriation
7911	Revolving Cash Reserve
7912	Contingency Adjustment
7913	Balancing Contingency Carryover



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
7914	Contingency Past Svc Liab
7915	Contingency Pre Funding
7916	Contingency Technology Replacement
7917	Contingency Holding
7918	Contingency GWC Scenario Village
7919	Contingency Escrow Fund
7920	Contingency Debt Service Fund
811	Forest Revenues
8110	Forest Revenues
812	Higher Education Act
8120	Higher Education Act
813	Workforce Investment Act
8130	Workforce Investment Act
814	TANF Temp Assist for Needy Family
8140	TANF Temp Assist for Needy Family
815	Student Financial Aid
8150	Student Financial Aid
816	Veterans Education
8160	Veterans Education
817	CTEA Career and Technical Ed ACT
8170	CTEA Career and Technical Ed ACT
819	Other Federal Revenues
8190	Other Federal Revenues
81901	Other Federal Revenues PY
861	General Apportionment
8611	Apprenticeship Apportionment
8612	State General Apportionment
86121	State General Apportionment PR
8613	Other General Apportionment
862	General Categorical Programs
8621	Child Development
8622	EOPS Extended Opport Prog and Serv
86221	EOPS Extended Opport Prg & Serv PY
8623	DSPS Disabled Stud Prog and Serv
86231	DSPS Disabled Stud Prog and Serv PY
8624	TANF Temp Assist for Needy Family
8625	CalWORKs
86251	CalWORKS PY
8626	TTIP Telecom and Tech Infra Prog
8627	Other General Categorical Programs
86271	Other General Categorical Prgm PY
863	EPA Proceeds
8630	EPA Proceeds



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
86301	EPA Proceeds PY
865	Reimbursable Categorical Programs
8650	State Scheduled Maintenance
86501	State Scheduled Maintenance PY
8651	Instructional Improvement Grant
8652	Other Reimb Categorical Program
86521	Other Reimb Categorical Prg PY
867	State Tax Subventions
8671	HOPTR Homeowners Prop Tax Relief
8672	Timber Yield Tax
8673	Other State Tax Subventions
868	State Non Tax Revenues
8681	State Lottery Proceeds
86811	State Lottery Proceeds PY
8685	State Mandated Costs
8686	Other State Non-Tax Revenues
869	Other State Revenues
8690	Other State Revenues
881	Property Taxes
8811	Secured Property Taxes
8812	Supplemental Property Taxes
8813	Unsecured Property Taxes
8816	Prior Year Taxes
8817	ERAF Educ Rev Augmentation Fd
8818	RDA Redevelopment Agency Fd Pastor
8819	RDA Residual
88191	RDA Asset Liquidation
882	Contrib Gifts Grants and Endowments
8820	Contrib Gifts Grants and Endowments
883	Contract Services
8831	Contract Instructional Services
8832	Other Contract Services
884	Sales and Commissions
8840	Sales and Commissions
885	Rentals and Leases
8850	Rentals and Leases
886	Interest and Investment Income
8860	Interest and Investment Income
8861	Interest Income
8862	Gain and Loss
8863	Interest Income on Loans
8864	Other Income Late Charges
8865	Other Income Penalty Charges



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
887	Student Fees and Charges
8871	Child Development Services
8872	Community Services Classes
8873	Dormitory
8874	Enrollment Fees
88741	Contra Revenue Account
8875	Field Trip & Use N-Distr Facilities
8876	Health Services
8877	Instructional Materials Fees
8878	Student Insurance
8879	Student Records and Transcripts
888	Other Student Fees and Charges
8880	Nonresident Tuition
88801	Nonresident Tuition - Out of State
88802	Nonresident Tuition - International
8881	Parking Serv and Pub Transportation
8885	Other Student Fees and Charges
889	Other Local Revenues
8890	Other Local Revenues
8893	Parking Fines
8895	Legal Judgments and Settlements
8899	Other Local Income
890	Proceeds of General Fixed Assets
8910	Proceeds of General Fixed Assets
8911	Sale of Equipment
8912	Surplus Property Sales
8913	Sale of Land Buildings
8914	Gain on Sale of Assets
894	Proceeds of General Long Term Debt
8940	Proceeds of General Long Term Debt
8941	Sale of Bonds
898	Incoming Transfers
8980	Incoming Transfers
8981	Transfer from General Fund
8982	Transfer from Child Care Fund
8983	Transfer from Capital Outlay Fund
8984	Transfer from GO Bond Fund
8985	Transfer from Insurance Fund
8986	Transfer from Reimbursable Fund
8987	Transfer from Financial Aid Fund
911	Cash
9110	Cash Awaiting Deposit
91101	Cash Awaiting Deposit District



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
91102	Cash Awaiting Deposit OCC
91103	Cash Awaiting Deposit GWC
91104	Cash Awaiting Deposit CCC
91105	Cash Awaiting Deposit Stdtd Refund
9111	Cash in Banks
91110	Cash in Bank Fund
91111	PELL
91112	SEOG
91113	CAL Grants
91114	EOPS
91115	EOPS CARE
91116	Perkins
91117	Perkins Loan Servicer Cash Acct
91118	Scholarships
91119	Higher One Cash Clearing
9112	Cash In County Treasury
91120	District Federal Drawdowns
91121	District Clearing
91122	OCC Clearing
91123	OCC Clearing Credit Card
91124	GWC Clearing
91125	CCC Clearing
91126	Dist Credit Card Clearing
9113	Cash with Fiscal Agent
91131	Cash with Fiscal Agent JPA
91132	Cash with Fiscal Agent Futuris
91133	Cash with Fiscal Agent PFM
9114	Revolving Cash
91141	District Revolving
91142	District Student Refund
91143	District PLCA Trust
91144	Workers Comp Revolving
91145	Medical Revolving
91146	Medical Facilities Revolving
91147	District Alternate Rev Travel
91148	OCC Alternate Revolving
91149	GWC Alternate Revolving
9115	Petty Cash
91150	CCC Alternate Revolving
9116	Banner Cash Other
91161	Stud Cash Clearing Banner
91162	Stud Credit Card Clearing Banner
912	Investments



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
9120	Investments
913	Receivables
9130	Receivables
91301	Accounts Receivable
91302	Student Receivables
91303	Student 3rd Party A/R
91304	Student Returned Check Clearing
91320	Accounts Receivable Accruals
9133	Other Receivables
9134	Grant Billing Receivable
914	Claim on Cash
9140	Claim on Cash
91400	Claim on Cash
915	Student Loans Receivable
9150	Student Receivables
91501	Student Installment Principle
91502	Student Installment Plan
91503	Funds Advanced to Student
91504	Funds Adjustment to ACS
91505	Additional Reconciling Items
91506	Loan Principal Collected
91507	Loan Principal Cancel-Teach/Militar
91508	Loan Princ Cancel-Math/Sci/Frgn Tch
91509	Loan Princ Cancel-Other Teach Svcs
91510	Loan Principal Canceled-Law Enforce
91511	Loan Principal Canc-Child/Family
91512	Loan Principal Canc-Nurse/Med Tech
91513	Loan Principal Canc-Death/Disabilit
91514	Loan Principal Canc-Bankruptcy
91515	Loan Principal Adjustment/Other
91516	Loan Principal Assigned to US Govt
91517	Student Loan Receivable - Perkins
91608	Unbilled Grants A/R
91609	Billed Grants A/R
921	Inventories and Stores
9210	Inventories and Stores
922	Prepaid Items
9220	Prepaid
92210	Prepaid Expenses
92220	Prepaid Interest Expense
92230	Prepaid Expense Mid Month
930	Capital Assets
9310	Sites



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
9320	Site Improvements
9321	Accumulated Depreciation Site Impr
9330	Buildings
9331	Accumulated Depreciation Buildings
9340	Library Books
9341	Accum Depr Library Books
9350	Equipment
9351	Accumulated Depreciation Equipment
9352	Furniture
9353	Accum Depreciation Furniture
9360	Vehicles
9361	Accumulated Depreciation Vehicles
9370	Construction in Progress
951	Accounts Payable
9510	Accounts Payable
95101	Accounts Payable
95102	Misc Accruals Yearend
95103	Deposit Refundable
95104	CCC Foundation Donation
95105	CCC Service Fees
95106	FA Book Program
95107	Calif Use Tax Payable
951071	Fountain Valley Use Tax Payable
95108	Medicare Payable
95109	Accounts Payable Accruals
9511	Payroll Related Payables
95111	Ancillary Reimbursable Payrolls
95112	Summer Pay Withheld
95113	Backup Withholding
95114	CA Non Resident WH Payable
9512	Banner AR Student Liability
95121	Student Unapplied Payments
95122	Student Unapplied Exemptions
95123	Student Unposted Refunds
95124	Student 3rd Party Clearing
95125	Student Unapplied Installments
95126	Student Unapplied Financial Aid
95127	Student Unposted Refunds Sallie Mae
95128	Student Unposted Refunds Manual
95129	Student Unapplied Scholarships
9513	Banner AR Non Student Liability
95131	Grants Unearned Revenue
95132	Grants Unposted Refunds



# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
952	Accrued Salaries and Wages Payable
9520	Accrued Salaries and Wages Payable
953	Compensated Absences Payable Cur
9530	Compensated Absences Payable Cur
954	Due to Other Funds
9540	Due to Other Funds
955	Temporary Loans
9550	Temporary Loans
95512	GWC EOPS Emergency Loan
956	Current Portion of LT Debt
9560	Current Portion of LT Debt
957	Deferred Revenue
9570	Deferred Revenue
9571	Deferred District
9572	Deferred OCC Cash Clearing
9573	Deferred GWC Cash Clearing
9574	Deferred CCC Cash Clearing
960	Long Term Liabilities
9610	Bonds Payable
9620	Revenue Bonds Payable
9630	Certificates of Participations
9640	Lease Purchase of Capital Lease
9650	Compensated Absences Long Term
9660	Post-Employment Benefits Long Term
9670	Other Long-Term Liabilities
971	Fund Equity
9710	Investment in Plant (Equity)
9711	NonCash Assets
9712	Restrict by Law Specific Purposes
9713	Reserve Encumbrance Credit
9714	Reserve Encumbrance Debit
9715	Reserve Debt Services
9716	Assigned/Committee
97161	Federal Capital Contribution
97162	Repayment to FCC
97163	Repays of fund capital to fed govt
97164	Institution Capital Contribution
97165	Repayments of fund to school
97166	Repays of fund capital to school
97167	Interest Income on Loans
97168	Other Income - Bank Accounts
97169	Other Income - Late Charges
97170	Other Income - Penalty Charges





# COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
97171	Reimb. on Loans Cancelled
97172	Administrative Cost Allowance
97173	Collection Costs
97174	P&Int Cnld - Teach?Military
97175	P&Int Cnld - Certain Teaching
97176	P&I CNL - Other Teaching
97177	P&I Cancelled-Law Enforcement
97178	P&I Cancelled-Child/Family
97179	P&I Cancelled-Nurse/Med Tech
97180	P&I Cancelled-Death/Disability
97181	P&I Cancelled-Bankruptcy
97182	P&I Assigned to and Accepted by DOE
97183	Other costs or losses
97184	Actl Collection Costs pad by borrow
97185	Borrower Litigation fee paid
97186	Control Acct for Contingency-ACS
97187	Contingency Cost Paid by Brwers-ACS
9720	Unassigned
975	Fund Balance GASB 54
9751	Nonspendable Fund Balance
9752	Restricted Fund Balance
9753	Committed Fund Balance
9754	Assigned Fund Balance
9790	Uncommitted Fund Balance
9791	Non Designated Fund Balance
9792	Yearend Appropriations
9793	Accounts Receivable Adjustments
9794	Accounts Payable Adjustments
9795	Audit Adjustments
9796	Internal Adjustments
9797	Investment in Fixed Assets
980	Other Equity
9810	Contributed Capital
9818	Investment in Fixed Assets
9850	Retained Earnings
9890	Investment in General Fixed Assets

**DISTRICTWIDE – ALL COLLEGES**



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	110 FT Acad Instructional Salaries	46,407,494	43,630,127	48,277,818	1,870,324	4.03 %
	120 FT Acad Noninstructional	20,566,853	19,874,468	21,646,890	1,080,037	5.25 %
	130 PT Acad Instructional Salaries	21,239,929	31,517,380	29,069,349	7,829,420	36.86 %
	140 PT Acad Noninstructional	2,888,928	2,727,198	3,595,526	706,598	24.46 %
11	Academic Salaries	91,103,204	97,749,173	102,589,583	11,486,379	0.13 %
21	210 FT Classified Noninstr Salaries	52,405,998	47,451,306	54,239,049	1,833,051	3.50 %
	220 FT Instructional Aides	4,351,926	4,278,358	4,787,429	435,503	10.01 %
	230 PT Classified Noninstr Salaries	2,038,767	2,131,186	2,202,126	163,359	8.01 %
	240 PT Instructional Aides	759,225	514,331	753,624	-5,601	-0.74 %
21	Classified or NonAcademic Salaries	59,555,916	54,375,181	61,982,228	2,426,312	0.04 %
31	300 Retirement Benefits	26,935,140	37,621,538	30,157,859	3,222,719	11.96 %
	320 Statutory Benefits	8,283,700	8,673,324	8,365,764	82,064	0.99 %
	340 Health Benefits	30,034,571	29,610,431	32,283,804	2,249,233	7.49 %
	390 Other Benefits	5,979,010	179,112	4,288,453	-1,690,557	-28.27 %
31	Employee Benefits	71,232,421	76,084,405	75,095,880	3,863,459	0.05 %
41	400 Supplies and Materials	2,737,534	1,663,834	2,740,417	2,883	0.11 %
41	Supplies and Materials	2,737,534	1,663,834	2,740,417	2,883	0.00 %
51	500 Other Operating Expenses and	23,061,102	20,374,324	28,386,297	5,325,195	23.09 %
51	Other Operating Expenses and Svc	23,061,102	20,374,324	28,386,297	5,325,195	0.23 %
61	610 Sites and Site Improvements	139,845	173,191	144,845	5,000	3.58 %
	620 Buildings	11,259	7,749	12,259	1,000	8.88 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
630	Library Books	100,134	99,305	100,222	88	0.09 %
640	Equipment	836,523	476,754	568,580	-267,943	-32.03 %
61	Capital Outlay	1,087,761	756,999	825,906	-261,855	-0.24 %
71	710 Debt Retirement Long Term Debt	1,870,416	1,847,661	1,870,416	0	0.00 %
	730 Interfund Transfers Out	543,992	647,329	506,992	-37,000	-6.80 %
	750 Student Financial Aid	56,000	1,297	30,500	-25,500	-45.54 %
	760 Other Student Aid	2,880	14,021	2,880	0	0.00 %
	790 Reserve for Contingency	36,690,034	0	59,822,718	23,132,684	63.05 %
71	Other Outgo	39,163,322	2,510,308	62,233,506	23,070,184	0.59 %
	<b>Grand Total:</b>	<b>287,941,260</b>	<b>253,514,223</b>	<b>333,853,817</b>	<b>45,912,557</b>	<b>0.16 %</b>



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120</b>	<b>Restricted General Fund</b>					
11	110 FT Acad Instructional Salaries	151,276	37,567	40,475	-110,801	-73.24 %
	120 FT Acad Noninstructional	4,073,607	4,111,873	4,688,705	615,098	15.10 %
	130 PT Acad Instructional Salaries	272,787	164,869	85,000	-187,787	-68.84 %
	140 PT Acad Noninstructional	1,542,400	4,104,194	3,130,700	1,588,300	102.98 %
11	Academic Salaries	6,040,070	8,418,503	7,944,880	1,904,810	0.32 %
21	210 FT Classified Noninstr Salaries	11,628,225	9,773,782	14,780,121	3,151,896	27.11 %
	220 FT Instructional Aides	472,270	510,478	728,199	255,929	54.19 %
	230 PT Classified Noninstr Salaries	3,023,244	4,742,316	10,336,765	7,313,521	241.91 %
	240 PT Instructional Aides	336,436	376,831	195,508	-140,928	-41.89 %
21	Classified or NonAcademic Salaries	15,460,175	15,403,406	26,040,593	10,580,418	0.68 %
31	300 Retirement Benefits	3,754,370	4,953,283	4,839,417	1,085,047	28.90 %
	320 Statutory Benefits	1,349,784	2,214,870	1,579,389	229,605	17.01 %
	340 Health Benefits	3,035,284	2,900,552	3,547,070	511,786	16.86 %
	390 Other Benefits	929,964	0	1,666,059	736,095	79.15 %
31	Employee Benefits	9,069,402	10,068,705	11,631,935	2,562,533	0.28 %
41	400 Supplies and Materials	5,782,834	4,517,357	7,213,429	1,430,595	24.74 %
41	Supplies and Materials	5,782,834	4,517,357	7,213,429	1,430,595	0.25 %
51	500 Other Operating Expenses and	64,003,179	13,474,895	55,246,416	-8,756,763	-13.68 %
51	Other Operating Expenses and Svc	64,003,179	13,474,895	55,246,416	-8,756,763	-0.14 %
61	610 Sites and Site Improvements	0	199,742	0	0	0.00 %
	620 Buildings	56,145	9,668,297	17,156	-38,989	-69.44 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120</b>	<b>Restricted General Fund</b>					
630	Library Books	0	5,214	0	0	0.00 %
640	Equipment	3,769,955	9,870,667	3,735,468	-34,487	-0.91 %
61	Capital Outlay	3,826,100	19,743,921	3,752,624	-73,476	-0.02 %
71	730 Interfund Transfers Out	61,931	6,113,502	48,233	-13,698	-22.12 %
	750 Student Financial Aid	5,893,680	9,388,970	9,682,146	3,788,466	64.28 %
	760 Other Student Aid	4,124,193	2,776,221	3,748,649	-375,544	-9.11 %
71	Other Outgo	10,079,804	18,278,693	13,479,028	3,399,224	0.34 %
	<b>Grand Total:</b>	<b>114,261,564</b>	<b>89,905,480</b>	<b>125,308,905</b>	<b>11,047,341</b>	<b>0.10 %</b>

# **DISTRICT OFFICES**



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**District Office (4)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	120 FT Acad Noninstructional	1,473,115	1,506,940	1,779,104	305,989	20.77 %
	140 PT Acad Noninstructional	13,320	28,152	31,658	18,338	137.67 %
11	Academic Salaries	1,486,435	1,535,092	1,810,762	324,327	0.22 %
21	210 FT Classified Noninstr Salaries	15,461,272	13,927,673	15,895,789	434,517	2.81 %
	220 FT Instructional Aides	106,965	45,671	0	-106,965	-100.00 %
	230 PT Classified Noninstr Salaries	358,392	347,883	417,740	59,348	16.56 %
21	Classified or NonAcademic Salaries	15,926,629	14,321,227	16,313,529	386,900	0.02 %
31	300 Retirement Benefits	4,123,129	3,798,017	4,650,593	527,464	12.79 %
	320 Statutory Benefits	1,510,506	1,446,033	1,529,520	19,014	1.26 %
	340 Health Benefits	2,539,125	2,363,473	2,709,230	170,105	6.70 %
	390 Other Benefits	431,324	0	44,161	-387,163	-89.76 %
31	Employee Benefits	8,604,084	7,607,522	8,933,504	329,420	0.04 %
41	400 Supplies and Materials	182,224	95,563	187,212	4,988	2.74 %
41	Supplies and Materials	182,224	95,563	187,212	4,988	0.03 %
51	500 Other Operating Expenses and	408,057	987,889	1,432,342	1,024,285	251.02 %
51	Other Operating Expenses and Svc	408,057	987,889	1,432,342	1,024,285	2.51 %
61	610 Sites and Site Improvements	2,500	329	2,500	0	0.00 %
	640 Equipment	46,975	4,973	39,550	-7,425	-15.81 %
61	Capital Outlay	49,475	5,302	42,050	-7,425	-0.15 %
71	790 Reserve for Contingency			364,399		0.00 %





**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
District Office (4)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
71	Other Outgo	0	0	364,399	0	0.00 %
	Grand Total:	26,656,904	24,552,595	29,083,798	2,062,495	0.08 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**District Office (4)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
11	120 FT Acad Noninstructional	370,000	418,464	760,446	390,446	105.53 %
	130 PT Acad Instructional Salaries	100,000	22,658	80,000	-20,000	-20.00 %
	140 PT Acad Noninstructional	23,550	287,816	260,528	236,978	1006.2 %
11	Academic Salaries	493,550	728,938	1,100,974	607,424	1.23 %
21	210 FT Classified Noninstr Salaries	824,051	622,464	1,334,434	510,383	61.94 %
	220 FT Instructional Aides	0	466	0	0	0.00 %
	230 PT Classified Noninstr Salaries	0	251,934	20,000	20,000	0.00 %
21	Classified or NonAcademic Salaries	824,051	874,864	1,354,434	530,383	0.64 %
31	300 Retirement Benefits	229,111	313,179	285,511	56,400	24.62 %
	320 Statutory Benefits	78,320	115,424	84,026	5,706	7.29 %
	340 Health Benefits	174,587	181,725	197,030	22,443	12.85 %
	390 Other Benefits	145,813	0	266,401	120,588	82.70 %
31	Employee Benefits	627,831	610,328	832,968	205,137	0.33 %
41	400 Supplies and Materials	50,817	119,491	51,606	789	1.55 %
41	Supplies and Materials	50,817	119,491	51,606	789	0.02 %
51	500 Other Operating Expenses and	3,017,670	656,598	1,789,585	-1,228,085	-40.70 %
51	Other Operating Expenses and Svc	3,017,670	656,598	1,789,585	-1,228,085	-0.41 %
61	640 Equipment	88,814	33,095	88,814	0	0.00 %
61	Capital Outlay	88,814	33,095	88,814	0	0.00 %
<b>Grand Total:</b>		<b>5,102,733</b>	<b>3,023,315</b>	<b>5,218,381</b>	<b>115,648</b>	<b>0.02 %</b>

## **DISTRICTWIDE EXPENSES**



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**District Wide (5)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	110 FT Acad Instructional Salaries	268,699	0	290,785	22,086	8.22 %
	120 FT Acad Noninstructional	984,243	927,654	587,532	-396,711	-40.31 %
	130 PT Acad Instructional Salaries	548,447	571,899	573,057	24,610	4.49 %
	140 PT Acad Noninstructional	588,846	295,621	1,254,592	665,746	113.06 %
11	Academic Salaries	2,390,235	1,795,174	2,705,966	315,731	0.13 %
21	210 FT Classified Noninstr Salaries	301,802	220,830	320,186	18,384	6.09 %
	230 PT Classified Noninstr Salaries	29,487	3,024	30,679	1,192	4.04 %
21	Classified or NonAcademic Salaries	331,289	223,854	350,865	19,576	0.06 %
31	300 Retirement Benefits	124,708	7,281,633	115,297	-9,411	-7.55 %
	320 Statutory Benefits	136,508	122,030	136,697	189	0.14 %
	340 Health Benefits	10,017,756	10,023,890	10,300,646	282,890	2.82 %
	390 Other Benefits	348,771	0	460,638	111,867	32.07 %
31	Employee Benefits	10,627,743	17,427,552	11,013,278	385,535	0.04 %
41	400 Supplies and Materials	207,431	164,386	184,361	-23,070	-11.12 %
41	Supplies and Materials	207,431	164,386	184,361	-23,070	-0.11 %
51	500 Other Operating Expenses and	9,676,700	9,242,985	10,817,988	1,141,288	11.79 %
51	Other Operating Expenses and Svc	9,676,700	9,242,985	10,817,988	1,141,288	0.12 %
61	610 Sites and Site Improvements	135,845	98,091	135,845	0	0.00 %
	640 Equipment	539,462	125,981	209,292	-330,170	-61.20 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
District Wide (5)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
61	Capital Outlay	675,307	224,072	345,137	-330,170	-0.49 %
71	710 Debt Retirement Long Term Debt	1,311,693	1,288,938	1,311,693	0	0.00 %
	750 Student Financial Aid	50,000	0	24,500	-25,500	-51.00 %
71	Other Outgo	1,361,693	1,288,938	1,336,193	-25,500	-0.02 %
	Grand Total:	25,270,398	30,366,962	26,753,788	1,483,390	0.06 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
District Wide (5)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120</b>	<b>Restricted General Fund</b>					
31	300 Retirement Benefits	0	560,774	0	0	0.00 %
	320 Statutory Benefits	0	12,419	0	0	0.00 %
31	Employee Benefits	0	573,193	0	0	0.00 %
41	400 Supplies and Materials	0	5,093	0	0	0.00 %
41	Supplies and Materials	0	5,093	0	0	0.00 %
51	500 Other Operating Expenses and	18,196,412	515,638	4,319,281	-13,877,131	-76.26 %
51	Other Operating Expenses and Svc	18,196,412	515,638	4,319,281	-13,877,131	-0.76 %
61	640 Equipment	65,200	5,952	65,200	0	0.00 %
61	Capital Outlay	65,200	5,952	65,200	0	0.00 %
	<b>Grand Total:</b>	<b>18,261,612</b>	<b>1,099,876</b>	<b>4,384,481</b>	<b>-13,877,131</b>	<b>-0.76 %</b>

## **ENDING BALANCE & TRANSFERS**



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
51	500 Other Operating Expenses and	1,055,912	0	0	-1,055,912	-100.00 %
51	Other Operating Expenses and Svc	1,055,912	0	0	-1,055,912	-1.00 %
71	790 Reserve for Contingency	43,859,329	0	59,337,450	15,478,121	35.29 %
71	Other Outgo	43,859,329	0	59,337,450	15,478,121	0.35 %
	Grand Total:	44,915,241	0	59,337,450	14,422,209	0.32 %



**ORANGE COAST COLLEGE**



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Orange Coast College (1)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	110 FT Acad Instructional Salaries	27,916,253	26,132,275	28,011,423	95,170	0.34 %
	120 FT Acad Noninstructional	9,006,732	8,990,210	9,825,561	818,829	9.09 %
	130 PT Acad Instructional Salaries	8,956,707	14,747,194	13,615,886	4,659,179	52.02 %
	140 PT Acad Noninstructional	1,271,158	1,140,528	1,269,598	-1,560	-0.12 %
11	Academic Salaries	47,150,850	51,010,207	52,722,468	5,571,618	0.12 %
21	210 FT Classified Noninstr Salaries	17,661,871	15,444,636	17,721,084	59,213	0.34 %
	220 FT Instructional Aides	2,807,683	2,729,883	3,069,925	262,242	9.34 %
	230 PT Classified Noninstr Salaries	662,960	968,146	677,210	14,250	2.15 %
	240 PT Instructional Aides	340,585	167,152	301,585	-39,000	-11.45 %
21	Classified or NonAcademic Salaries	21,473,099	19,309,816	21,769,804	296,705	0.01 %
31	300 Retirement Benefits	12,350,340	13,906,809	13,651,376	1,301,036	10.53 %
	320 Statutory Benefits	3,510,195	3,606,898	3,500,729	-9,466	-0.27 %
	340 Health Benefits	9,831,615	9,343,287	10,625,960	794,345	8.08 %
	390 Other Benefits	2,038,986	60,503	804,984	-1,234,002	-60.52 %
31	Employee Benefits	27,731,136	26,917,498	28,583,049	851,913	0.03 %
41	400 Supplies and Materials	1,193,886	797,017	1,129,391	-64,495	-5.40 %
41	Supplies and Materials	1,193,886	797,017	1,129,391	-64,495	-0.05 %
51	500 Other Operating Expenses and	7,746,391	6,372,516	8,330,990	584,599	7.55 %
51	Other Operating Expenses and Svc	7,746,391	6,372,516	8,330,990	584,599	0.08 %
61	610 Sites and Site Improvements	1,500	74,771	6,500	5,000	333.33 %
	620 Buildings	10,000	0	10,000	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
Orange Coast College (1)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
630	Library Books	75,000	73,258	75,000	0	0.00 %
640	Equipment	53,300	176,204	123,300	70,000	131.33 %
61	Capital Outlay	139,800	324,234	214,800	75,000	0.54 %
71	730 Interfund Transfers Out	259,483	300,396	222,483	-37,000	-14.26 %
	760 Other Student Aid	700	0	700	0	0.00 %
	790 Reserve for Contingency	-6,165,282	0	120,869	6,286,151	-101.96 %
71	Other Outgo	-5,905,099	300,396	344,052	6,249,151	-1.06 %
	<b>Grand Total:</b>	<b>99,530,063</b>	<b>105,031,684</b>	<b>113,094,554</b>	<b>13,564,491</b>	<b>0.14 %</b>



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Orange Coast College (1)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
11	110 FT Acad Instructional Salaries	31,276	37,567	40,475	9,199	29.41 %
	120 FT Acad Noninstructional	1,580,226	1,636,138	1,747,022	166,796	10.56 %
	130 PT Acad Instructional Salaries	0	8,527	5,000	5,000	0.00 %
	140 PT Acad Noninstructional	813,094	1,638,897	1,733,803	920,709	113.24 %
11	Academic Salaries	2,424,596	3,321,129	3,526,300	1,101,704	0.45 %
21	210 FT Classified Noninstr Salaries	4,605,640	3,806,715	6,080,276	1,474,636	32.02 %
	220 FT Instructional Aides	297,007	351,406	550,373	253,366	85.31 %
	230 PT Classified Noninstr Salaries	1,603,634	2,570,310	5,263,500	3,659,866	228.22 %
21	Classified or NonAcademic Salaries	6,506,281	6,728,431	11,894,149	5,387,868	0.83 %
31	300 Retirement Benefits	1,709,835	1,801,530	2,144,758	434,923	25.44 %
	320 Statutory Benefits	651,059	1,029,875	698,686	47,627	7.32 %
	340 Health Benefits	1,484,838	1,188,413	1,649,200	164,362	11.07 %
	390 Other Benefits	86,629	0	692,539	605,910	699.43 %
31	Employee Benefits	3,932,361	4,019,818	5,185,183	1,252,822	0.32 %
41	400 Supplies and Materials	1,937,376	1,887,300	2,077,797	140,421	7.25 %
41	Supplies and Materials	1,937,376	1,887,300	2,077,797	140,421	0.07 %
51	500 Other Operating Expenses and	22,140,291	5,555,054	21,998,257	-142,034	-0.64 %
51	Other Operating Expenses and Svc	22,140,291	5,555,054	21,998,257	-142,034	-0.01 %
61	610 Sites and Site Improvements	0	199,742	0	0	0.00 %
	620 Buildings	15,000	8,211,928	15,000	0	0.00 %
	640 Equipment	2,481,579	5,013,289	2,020,484	-461,095	-18.58 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
Orange Coast College (1)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
61	Capital Outlay	2,496,579	13,424,959	2,035,484	-461,095	-0.18 %
71	730 Interfund Transfers Out	22,868	4,311,097	22,187	-681	-2.98 %
	750 Student Financial Aid	3,415,791	5,733,039	4,878,190	1,462,399	42.81 %
	760 Other Student Aid	2,626,182	1,899,333	2,417,351	-208,831	-7.95 %
71	Other Outgo	6,064,841	11,943,469	7,317,728	1,252,887	0.21 %
	<b>Grand Total:</b>	<b>45,502,325</b>	<b>46,880,160</b>	<b>54,034,898</b>	<b>8,532,573</b>	<b>0.19 %</b>

**GOLDEN WEST COLLEGE**



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Golden West College (2)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	110 FT Acad Instructional Salaries	13,183,713	12,930,462	14,447,839	1,264,126	9.59 %
	120 FT Acad Noninstructional	5,181,535	5,003,393	5,482,443	300,908	5.81 %
	130 PT Acad Instructional Salaries	7,500,000	9,991,727	9,000,000	1,500,000	20.00 %
	140 PT Acad Noninstructional	590,953	680,799	615,027	24,074	4.07 %
11	Academic Salaries	26,456,201	28,606,381	29,545,309	3,089,108	0.12 %
21	210 FT Classified Noninstr Salaries	11,002,060	10,546,473	11,866,866	864,806	7.86 %
	220 FT Instructional Aides	771,730	838,824	991,671	219,941	28.50 %
	230 PT Classified Noninstr Salaries	642,166	365,287	713,027	70,861	11.03 %
	240 PT Instructional Aides	234,517	334,634	265,111	30,594	13.05 %
21	Classified or NonAcademic Salaries	12,650,473	12,085,219	13,836,675	1,186,202	0.09 %
31	300 Retirement Benefits	6,614,779	8,002,452	7,433,605	818,826	12.38 %
	320 Statutory Benefits	1,937,937	2,162,455	1,984,692	46,755	2.41 %
	340 Health Benefits	4,907,059	5,008,214	5,495,100	588,041	11.98 %
	390 Other Benefits	1,926,932	55,075	1,983,935	57,003	2.96 %
31	Employee Benefits	15,386,707	15,228,195	16,897,332	1,510,625	0.10 %
41	400 Supplies and Materials	854,931	420,459	722,391	-132,540	-15.50 %
41	Supplies and Materials	854,931	420,459	722,391	-132,540	-0.16 %
51	500 Other Operating Expenses and	1,427,803	1,912,316	4,841,125	3,413,322	239.06 %
51	Other Operating Expenses and Svc	1,427,803	1,912,316	4,841,125	3,413,322	2.39 %
61	620 Buildings	1,259	0	2,259	1,000	79.43 %
	630 Library Books	25,134	26,047	25,222	88	0.35 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
Golden West College (2)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
640	Equipment	104,286	135,585	103,938	-348	-0.33 %
61	Capital Outlay	130,679	161,632	131,419	740	0.01 %
71	710 Debt Retirement Long Term Debt	558,723	558,723	558,723	0	0.00 %
	730 Interfund Transfers Out	155,259	214,489	155,259	0	0.00 %
	750 Student Financial Aid	6,000	1,297	6,000	0	0.00 %
	760 Other Student Aid	1,680	10,637	1,680	0	0.00 %
71	Other Outgo	721,662	785,146	721,662	0	0.00 %
	<b>Grand Total:</b>	<b>57,628,456</b>	<b>59,199,349</b>	<b>66,695,913</b>	<b>9,067,457</b>	<b>0.16 %</b>





**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Golden West College (2)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
11	110 FT Acad Instructional Salaries	120,000	0	0	-120,000	-100.00 %
	120 FT Acad Noninstructional	1,487,047	1,503,775	1,571,098	84,051	5.65 %
	140 PT Acad Noninstructional	244,193	1,130,232	726,932	482,739	197.69 %
11	Academic Salaries	1,851,240	2,634,007	2,298,030	446,790	0.24 %
21	210 FT Classified Noninstr Salaries	3,287,947	2,861,785	3,613,551	325,604	9.90 %
	220 FT Instructional Aides	19,389	1,774	0	-19,389	-100.00 %
	230 PT Classified Noninstr Salaries	910,579	1,061,266	3,126,129	2,215,550	243.31 %
	240 PT Instructional Aides	191,492	258,076	112,868	-78,624	-41.06 %
21	Classified or NonAcademic Salaries	4,409,407	4,182,900	6,852,548	2,443,141	0.55 %
31	300 Retirement Benefits	1,074,150	1,242,687	1,225,337	151,187	14.07 %
	320 Statutory Benefits	354,649	612,567	368,409	13,760	3.88 %
	340 Health Benefits	812,963	858,672	966,051	153,088	18.83 %
	390 Other Benefits	214,611	0	309,008	94,397	43.99 %
31	Employee Benefits	2,456,373	2,713,926	2,868,805	412,432	0.17 %
41	400 Supplies and Materials	2,412,415	1,774,136	2,561,713	149,298	6.19 %
41	Supplies and Materials	2,412,415	1,774,136	2,561,713	149,298	0.06 %
51	500 Other Operating Expenses and	14,904,729	5,253,426	16,706,842	1,802,113	12.09 %
51	Other Operating Expenses and Svc	14,904,729	5,253,426	16,706,842	1,802,113	0.12 %
61	620 Buildings	3,080	1,414,241	2,156	-924	-30.00 %
	630 Library Books	0	5,214	0	0	0.00 %
	640 Equipment	575,945	4,427,657	1,137,632	561,687	97.52 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
Golden West College (2)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
61	Capital Outlay	579,025	5,847,113	1,139,788	560,763	0.97 %
71	730 Interfund Transfers Out	14,417	1,287,641	13,988	-429	-2.98 %
	750 Student Financial Aid	1,835,451	3,006,876	3,626,298	1,790,847	97.57 %
	760 Other Student Aid	338,100	579,488	308,208	-29,892	-8.84 %
71	Other Outgo	2,187,968	4,874,004	3,948,494	1,760,526	0.80 %
	Grand Total:	28,801,157	27,279,513	36,376,220	7,575,063	0.26 %

**COASTLINE COMMUNITY COLLEGE**



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Coastline College (3)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
11	110 FT Acad Instructional Salaries	5,038,829	4,567,390	5,527,771	488,942	9.70 %
	120 FT Acad Noninstructional	3,921,228	3,446,270	3,972,250	51,022	1.30 %
	130 PT Acad Instructional Salaries	4,234,775	6,206,561	5,880,406	1,645,631	38.86 %
	140 PT Acad Noninstructional	424,651	582,098	424,651	0	0.00 %
11	Academic Salaries	13,619,483	14,802,318	15,805,078	2,185,595	0.16 %
21	210 FT Classified Noninstr Salaries	7,978,993	7,311,694	8,435,124	456,131	5.72 %
	220 FT Instructional Aides	665,548	663,980	725,833	60,285	9.06 %
	230 PT Classified Noninstr Salaries	345,762	446,845	363,470	17,708	5.12 %
	240 PT Instructional Aides	184,123	12,546	186,928	2,805	1.52 %
21	Classified or NonAcademic Salaries	9,174,426	8,435,065	9,711,355	536,929	0.06 %
31	300 Retirement Benefits	3,722,184	4,632,627	4,306,988	584,804	15.71 %
	320 Statutory Benefits	1,188,554	1,335,908	1,214,126	25,572	2.15 %
	340 Health Benefits	2,739,016	2,871,568	3,152,868	413,852	15.11 %
	390 Other Benefits	1,232,997	63,534	994,735	-238,262	-19.32 %
31	Employee Benefits	8,882,751	8,903,637	9,668,717	785,966	0.09 %
41	400 Supplies and Materials	299,062	186,409	517,062	218,000	72.89 %
41	Supplies and Materials	299,062	186,409	517,062	218,000	0.73 %
51	500 Other Operating Expenses and	2,746,239	1,858,618	2,963,852	217,613	7.92 %
51	Other Operating Expenses and Svc	2,746,239	1,858,618	2,963,852	217,613	0.08 %
61	620 Buildings	0	7,749	0	0	0.00 %
	640 Equipment	92,500	34,010	92,500	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT  
FINAL BUDGET  
Coastline College (3)**

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund110 Unrestricted General Fund</b>						
61	Capital Outlay	92,500	41,759	92,500	0	0.00 %
71	730 Interfund Transfers Out	129,250	132,444	129,250	0	0.00 %
	760 Other Student Aid	500	3,384	500	0	0.00 %
	790 Reserve for Contingency	-1,004,013	0	0	1,004,013	-100.00 %
71	Other Outgo	-874,263	135,828	129,750	1,004,013	-1.15 %
	<b>Grand Total:</b>	<b>33,940,198</b>	<b>34,363,634</b>	<b>38,888,314</b>	<b>4,948,116</b>	<b>0.15 %</b>



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Coastline College (3)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
11	120 FT Acad Noninstructional	636,334	553,496	610,139	-26,195	-4.12 %
	130 PT Acad Instructional Salaries	172,787	133,684	0	-172,787	-100.00 %
	140 PT Acad Noninstructional	461,563	1,047,249	409,437	-52,126	-11.29 %
11	Academic Salaries	1,270,684	1,734,429	1,019,576	-251,108	-0.20 %
21	210 FT Classified Noninstr Salaries	2,910,587	2,482,818	3,751,860	841,273	28.90 %
	220 FT Instructional Aides	155,874	156,831	177,826	21,952	14.08 %
	230 PT Classified Noninstr Salaries	509,031	858,806	1,927,136	1,418,105	278.59 %
	240 PT Instructional Aides	144,944	118,755	82,640	-62,304	-42.98 %
21	Classified or NonAcademic Salaries	3,720,436	3,617,211	5,939,462	2,219,026	0.60 %
31	300 Retirement Benefits	741,274	1,035,113	1,183,811	442,537	59.70 %
	320 Statutory Benefits	265,756	444,585	428,268	162,512	61.15 %
	340 Health Benefits	562,896	671,742	734,789	171,893	30.54 %
	390 Other Benefits	482,911	0	398,111	-84,800	-17.56 %
31	Employee Benefits	2,052,837	2,151,440	2,744,979	692,142	0.34 %
41	400 Supplies and Materials	1,382,226	731,337	2,522,313	1,140,087	82.48 %
41	Supplies and Materials	1,382,226	731,337	2,522,313	1,140,087	0.82 %
51	500 Other Operating Expenses and	5,744,077	1,494,178	10,432,451	4,688,374	81.62 %
51	Other Operating Expenses and Svc	5,744,077	1,494,178	10,432,451	4,688,374	0.82 %
61	620 Buildings	38,065	42,128	0	-38,065	-100.00 %
	640 Equipment	558,417	390,674	423,338	-135,079	-24.19 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**FINAL BUDGET**  
**Coastline College (3)**

Fund Restricted General Fund

Account	Account Hierarchy Title	2022-2023 Final Budget	2022-2023 YTD Actual	2023-2024 Final Budget	Difference Final to Final	% Difference
<b>Fund120 Restricted General Fund</b>						
61	Capital Outlay	596,482	432,802	423,338	-173,144	-0.29 %
71	730 Interfund Transfers Out	24,646	514,764	12,058	-12,588	-51.08 %
	750 Student Financial Aid	642,438	649,055	1,177,658	535,220	83.31 %
	760 Other Student Aid	1,159,911	297,400	1,023,090	-136,821	-11.80 %
71	Other Outgo	1,826,995	1,461,219	2,212,806	385,811	0.21 %
	<b>Grand Total:</b>	<b>16,593,737</b>	<b>11,622,617</b>	<b>25,294,925</b>	<b>8,701,188</b>	<b>0.52 %</b>

# **SECTION III**

## **GRAPHIC ILLUSTRATIONS OF BUDGET REVENUE AND EXPENSE**



# 2023-24 FY ADOPTED BUDGET

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**PRESENTATION TO THE BOARD OF TRUSTEES**  
*SEPTEMBER 6, 2023*

*PRESENTED BY MARLENE DRINKWINE, VICE CHANCELLOR  
FINANCE AND ADMINISTRATIVE SERVICES*

# DISCUSSION TOPICS

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- 2022-23 Recap
- 2023-24 State Budget
- District 2023-24 Adopted Budget
- Education Protection Account
- Conclusion
- Appendices

# 2022-23 BUDGET RECAP

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## 2022-23 Budget Recap

<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>2022-2023 Adopted</b>	<b>2022-2023. Unaudited (as of 6/28/23 P2)</b>
Beginning Balance (District & Colleges)	44,915,241	44,914,000
Prior Year Fund Balance Adjustment	-	-
Adjusted Beginning Balance	44,915,241	44,914,000
Total Revenue	243,026,019	267,937,674
Revenue & Beginning Balance	287,941,260	312,851,674
Total Expected Level of Spending	247,218,888	253,514,224
<b>Estimated Ending Fund Balance</b>	<b>40,722,372</b>	<b>59,337,450</b>
<b>Estimated Ending Fund Balance %</b>	<b>16.47%</b>	<b>23.41%</b>

# 2022-23 Budget Recap

## Highlighted Changes in the Projected 2022-23 Ending Unrestricted General Fund Balance from the 2022-23 Adopted Budget to the 2023-24 Tentative Budget



Description	Total Change (millions)	Notes
<b>Revenues:</b>		
SCFF: ECA	\$5.3	The Emergency Conditions Allowance allowing use of pre-pandemic 2019-20 FTES in-lieu of actual FTES was unexpectedly extended for a final year.
SCFF: Rate Augmentation	\$5.0	The SCFF rates received an augmentation above COLA. The State Chancellor's initial estimated new SCFF rates, which were used in the District's Adopted Budget, were much lower than the final rates.
SCFF: Supplemental Allocation SCFF: Student Success Allocation	\$(4.7) \$(0.3)	The 2022-23 P1 Apportionment reduced funding for these SCFF allocation due to the decline in the number of students that are College Promise, Pell Grant, and AB 540 students, along with the decline in completions.
SCFF: Revenue Deficit Factor	\$1.0	The 2022-23 P1 Apportionment reflected no revenue deficit factor and did not indicate that one would occur.

# 2022-23 Budget Recap



## Highlighted Changes in the 2022-23 Ending Unrestricted General Fund Balance from 2023-24 Tentative (Pre-close) to Adopted Budget (Post-close)

Description	Total Change (millions)	Notes
<b>Expenditures:</b>		
Benefit Savings	\$(0.4)	Pension
Non-S/B Savings	\$(1.1)	Operating expenses
<b>Revenues:</b>		
SCFF: Revenue Deficit Factor	\$(2.2)	The recalculated 2022-23 P2 Apportionment 1% deficit.
Lottery	\$2.1	18% Rate Increase from increased Lottery Sales (Lotto Fever)
Interest	\$0.5	Interest increases and temporary cash increase from receipt of SM/IE and COVID-19 BG cash.
Part-time Faculty Reimbursement	\$0.3	State-wide reimbursement rates increased over historical rates.
Local Revenue	\$4.6	Dedicated revenue \$2.6M, including non-resident tuition of \$1.5M

# 2022-23 P2 Apportionment SCFF Revenue Deficit Factor



- The 2022-23 P2 Apportionment contained a 10.827% revenue deficit factor;
- Which reduced the District's SCFF funding by over \$24 million.
- The 2022-23 Education Protection Account (EPA) revenue was short \$1 billion from projected \$1.56 billion;
- The District's June payment from the State reflects this loss.
- The 2023-24 State Enacted Budget backfilled most of the \$1 billion shortfall;
- The recalculated 2022-23 P-2 Apportionment reflects a remaining 1.0% revenue deficit factor for loss of \$2.2 million.

# 2023-24 STATE BUDGET

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## 2023-24 Governor's January Proposal to May Revise to Enacted Budget



Description	January Proposal	May Revise	Enacted Budget
<b>Funded COLA</b> (SCFF and Selected Categorical Programs)	8.13%	8.22%	8.22%
<b>Funded Growth</b>	0.5%	0.5%	0.5%
One-time Retention and Enrollment Program Reduction to Prior-year Program	\$200M --	\$100M --	\$50M (\$55.4M)
<b>Scheduled Maintenance//Instructional Equipment Reduction</b> (2022-23 funding of \$840 million)	(\$213M)	(\$452.2)	(\$500.0)
COVID-19 Recovery Block Grant Reduction (2022-23 funding of \$650 million)	--	(\$344.7)	--
<b>GWC Fine Arts Project</b> Included in State Bond- funded Projects	No	Yes (construction must wait for passage of new state bond)	Yes (construction must wait for passage of new state bond)
<b>Projected State Deficit</b>	\$22.5B	\$31.5B	\$31.5B
<i>Proposition 98 Guarantee</i>	\$109B	\$107B	\$108.3B

## 2023-24 State Enacted Budget Highlights

- All versions of the State Budget reflect the economic realities of shrinking revenues and budget deficits.
- Funding shifts, borrowing, delays, pullbacks, and reductions are used to mitigate the budget deficit.
- The delay in the 2022 tax filing deadline to October 2023 (as a result of a State of Emergency declaration for California wildfires), results in uncertainty regarding the actual decline in State revenues.
- \$500M reduction to SM/IEP is used to support the 8.22% COLA (total cost of \$678M)

## 2023-24 State Enacted Budget Highlights

- Flexibility with use of eligible categorical programs remaining one-time funds
  - COVID-19 Recovery Block Grant
  - Recovery and Enrollment
  - Scheduled Maintenance/Instructional Equipment
  
- GWC Fine Arts Renovation Program is funded
  - However, only design activities authorized. Construction is delayed until a new State Bond is approved to provide funding
  
- Student Housing is significantly revised to be based on a Student Housing Revolving Loan Fund with intent to provide \$300 million each year through 2028-29.

Joint Analysis Enacted Budget 2023-24: [www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/Budget-News/Budget-2023-2024/Joint-Analysis-Enacted-Budget-2023-24\\_Final.pdf?la=en&hash=217B13A37730845DA1481ACE154CE4489C9609FC](http://www.cccco.edu/-/media/CCCCO-Website/College-Finance-and-Facilities/Budget-News/Budget-2023-2024/Joint-Analysis-Enacted-Budget-2023-24_Final.pdf?la=en&hash=217B13A37730845DA1481ACE154CE4489C9609FC)

# DISTRICT 2023-24 ADOPTED BUDGET

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	Jan-23	May-23	July-23 (Enacted Budget)
<b>Salary Increases</b>			
Statutory COLA (COLA is NOT Proposed for all Categorical Programs)	8.13%	8.22%	8.22%
<b>Step/Column</b>	✓	✓	✓
<b>Health &amp; Welfare</b>	19,630	19,630	20,360
<b>Payroll Taxes</b>	CalSTRS – 3.2% CalPERS – 9.4%	CalSTRS – 3.2% CalPERS – 9.4%	CalSTRS – 3.2% CalPERS – 9.4%
<b>Pension</b>			
CalSTRS Employer Contribution	19.10%	19.10%	19.10%
CalPERS Employer Contribution	27.00%	26.68%	26.68%
<b>Vacancies</b>			
Assumed filled/budgeted	✓	✓	✓
Hiring Freeze (thru June 30, 2024)	✓	✓	✓
<b>California CPI (applied to non-labor cost)</b>	3.44%	3.44%	3.55%
<b>Budget Formula</b>			
Total Computational Revenue @ SCFF FY 23-24 Funding	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA
Supplemental & Success (3-Year Average)	✓	✓	✓
SCFF Deficit Factor (FY 23-24 Projected @ 0.5%)	0.50%	0.50%	0.50%
New Funding Floor Based on FY 24-25, Effective FY 25-26	✓	✓	✓
<b>Enrollment</b>			
Reported FTES	23,849.55 (@ P1)	24,073.45 (@ P2)	24,073.45 (@ P2)
Funded FTES (3-Year Average)	27,181	27,181	27,181
Funded Growth (FY 23-24 State @ 0.5%)	Local 0%	Local 0%	Local 0%
Budget Basis	27,181 (3-Year Rolling Average)	27,181 (3-Year Rolling Average)	27,181 (3-Year Rolling Average)
<b>Non-Resident Tuition</b>			
(\$381 + \$31 Capital Outlay)	\$412	\$412	\$412
<b>Compliance</b>			
Reserve per Board Policy BP6300	16.70%	16.70%	16.70%
50% Law	✓	✓	✓
FON Strategic Plan	✓	✓	✓

## FY 2023-2024 Budget Assumptions

# Student Centered Funding Formula Calculated with Funded (Guarantees)



Student Centered Funding Formula Multi-Year Projection									
	2021-22 R1	2022-23 P2	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
<i>Estimated State COLA</i>	5.07%	6.56%	8.22%	3.94%	3.29%	3.19%	3.00%	3.00%	
<i>Estimated Growth</i>		3.17%	0.50%	0.50%	1.00%	0.50%	0.50%	0.50%	
I. Base Allocation	135,726,530	159,344,401	167,370,927	166,207,704	164,101,608	170,242,696	176,288,145	182,307,791	
II. Supplemental Allocation	34,112,067	34,545,763	37,381,583	39,048,688	40,534,910	42,246,303	43,731,122	45,268,292	
III. Student Success Allocation	26,257,893	29,541,266	30,845,171	32,220,829	33,432,343	34,843,818	36,068,554	37,336,356	
<b>Total Calculated SCFF Revenue (TCR)</b>	<b>196,096,490</b>	<b>223,431,429</b>	<b>235,597,681</b>	<b>237,477,221</b>	<b>238,068,861</b>	<b>247,332,817</b>	<b>256,087,822</b>	<b>264,912,439</b>	
A. Calculated TCR	196,096,490	223,431,429	235,597,681	237,477,221	238,068,861	247,332,817	256,087,822	264,912,439	
B. Prior SCFF Calculated + COLA	205,101,394	208,960,420	241,797,493	244,880,230	245,290,221	245,663,258	254,752,801	263,770,456	
C. Hold Harmless/Funding Floor	205,358,089	218,829,579	236,817,371	246,147,975	246,147,975	246,147,975	246,147,975	246,147,975	
Stability Protection Adjustment	-	-	6,199,812	-	-	-	-	-	
Hold Harmless/Funding Floor Adjustment	9,261,599	-	-	8,670,754	8,079,114	-	-	-	
<b>Adjusted SCFF Revenue (Max A, B, or C)</b>	<b>205,358,089</b>	<b>223,431,429</b>	<b>241,797,493</b>	<b>246,147,975</b>	<b>246,147,975</b>	<b>247,332,817</b>	<b>256,087,822</b>	<b>264,912,439</b>	
% Change from Prior Year	2.38%	8.80%	8.22%	1.80%	0.00%	0.48%	3.54%	3.45%	

- COLA is the funded COLA and reflects either the actual COLA in the State Enacted Budget, a projected COLA based on the SSC Dartboard for 2024-25 and 2025-26, or 3% beginning in 2027-28.
- For 2023-24 through 2025-26, FTES is projected to increase by the District-wide target as follows: 2023-24 0.5%, 2024-25 0.5%, 2025-26 1.0%. Beginning in 2026-27 and onward, FTES is projected to increase by 0.5%.
- Supplemental Headcount: this headcount is from the prior year. For 2022-23, the 2021-22 headcount was increased by the 3.17% increase in FTES. For 2023-24 and onward, the headcount was increased by the projected FTES % increase for the prior year.  
Student Success Allocation: this allocation is funded on an average of the prior three year's headcount. For example, 2022-23 is funded on the average of 2019-20, 2020-21, and 2021-22. Projected years are based on either the actual FTES % increase or the projected FTES target %. The average of the prior three years' actual and projected headcounts is then used to calculate revenues.

**Categorical  
Programs  
to  
Receive State COLA  
per  
Enacted State  
Budget**

Program Areas	8.22% COLA	No COLA
Adult Education Program	✓	
Student Equity and Achievement Program		✓
Strong Workforce Program		✓
Full-Time Faculty Hiring		✓
Extended Opportunity Programs and Services	✓	
Disabled Students Programs and Services	✓	
Apprenticeship	✓	
CalWORKs Student Services	✓	
Cooperative Agencies Resources for Education (CARE)	✓	
Mathematics, Engineering, Science Achievement (MESA)	✓	
Mental Health Services	✓	
Basic Needs Centers		✓
Institutional Effectiveness Initiative		✓
Part-Time Faculty Compensation		✓
Veterans Resource Centers	✓	
Umoja	✓	
Financial Aid Administration - Workload Adjustment		✓
Apprenticeship Program - COLA and Technical Adjustment	✓	

## Multi-Year Unrestricted General Fund through FY 2026-2027

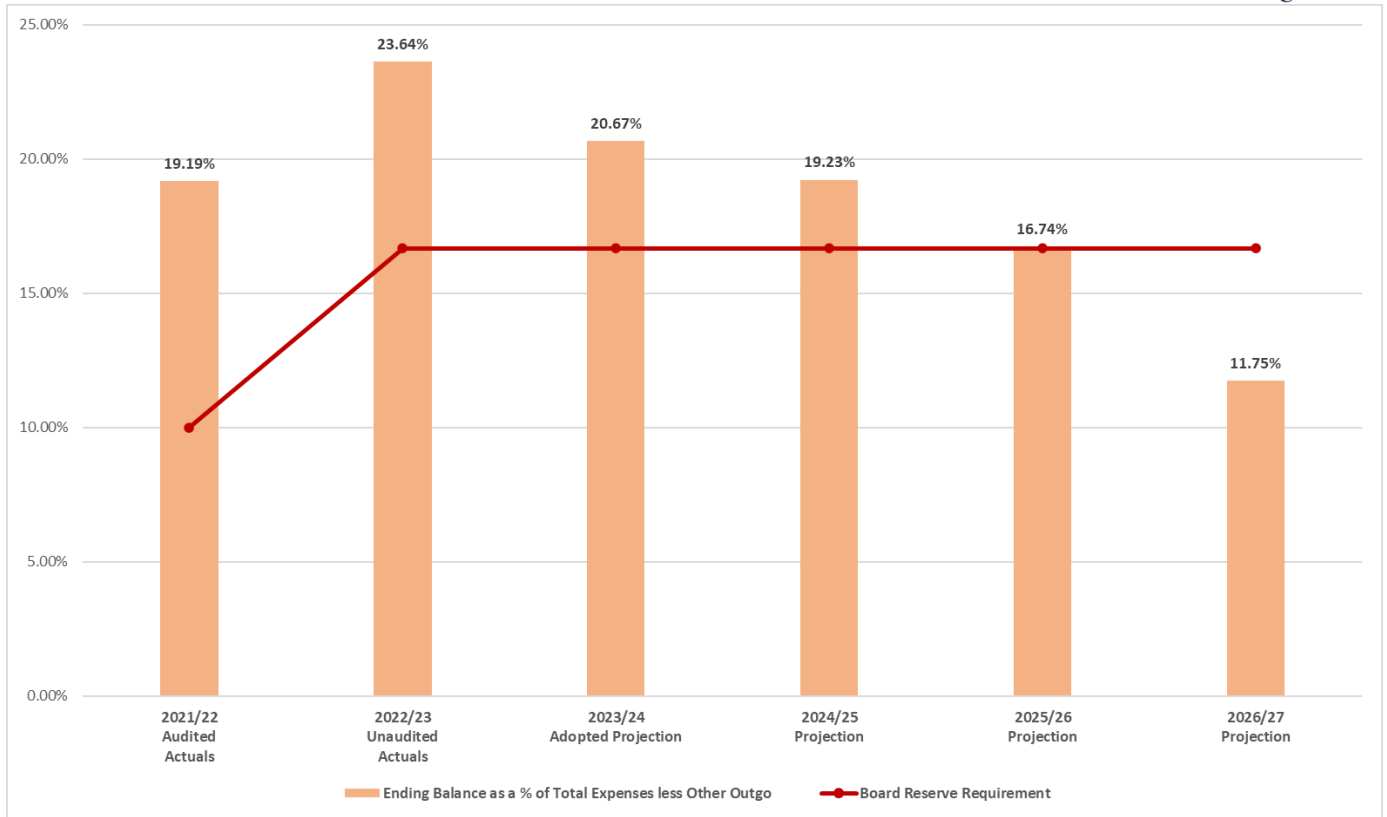
	2021/22 Audited Actuals	2022/23 Unaudited Actuals	2023/24 Adopted Budget	2024/25 Projection	2025/26 Projection	2026/27 Projection
<b>COLA</b>	<b>5.07%</b>	<b>6.56%</b>	<b>8.22%</b>	<b>3.94%</b>	<b>3.29%</b>	<b>3.19%</b>
Beginning Balance	35,775,828	44,914,000	59,337,450	55,457,968	52,464,296	46,261,358
Audit Adjustment	0	0	0	0	0	0
Revenue						
Adjusted SCFF TCR (Max A, B, or C)	\$205,358,089	\$223,431,430	\$241,570,058	\$246,147,975	\$246,147,975	\$247,332,817
Deficit Factor 0.5%	\$0	(\$2,234,314)	(\$1,207,850)	(\$1,230,740)	(\$1,230,740)	(\$1,236,664)
Other State Revenue	\$19,445,048	\$20,557,399	\$19,345,781	\$19,678,306	\$19,758,150	\$19,816,329
Local Revenue	\$5,312,220	\$4,490,060	\$1,935,000	\$1,935,000	\$1,935,000	\$1,935,000
Local Dedicated Revenue	\$15,789,611	\$21,693,099	\$15,871,000	\$17,200,000	\$17,200,000	\$17,200,000
Actual Revenue	\$245,904,968	\$267,937,674	\$277,513,989	\$283,730,541	\$283,810,385	\$285,047,482
Expenses	\$236,766,796	\$253,514,224	\$281,393,471	\$286,724,213	\$290,013,323	\$298,463,360
Salaries & Benefits as a % of Total Expenses & Other Outgo	90.00%	90.02%	87.62%	89.28%	89.57%	89.73%
<b>Surplus / (Deficit)</b>	<b>\$9,138,172</b>	<b>\$14,423,450</b>	<b>(\$3,879,482)</b>	<b>(\$2,993,672)</b>	<b>(\$6,202,938)</b>	<b>(\$13,415,878)</b>
Ending Balance	44,913,999	59,337,450	55,457,968	52,464,296	46,261,358	32,845,481
Board Reserve Requirement	10.00%	16.67%	16.67%	16.67%	16.67%	16.67%
<b>Ending Balance as a % of Total Expenses less Other Outgo</b>	<b>19.19%</b>	<b>23.64%</b>	<b>20.67%</b>	<b>19.23%</b>	<b>16.74%</b>	<b>11.75%</b>

**NOTE:**

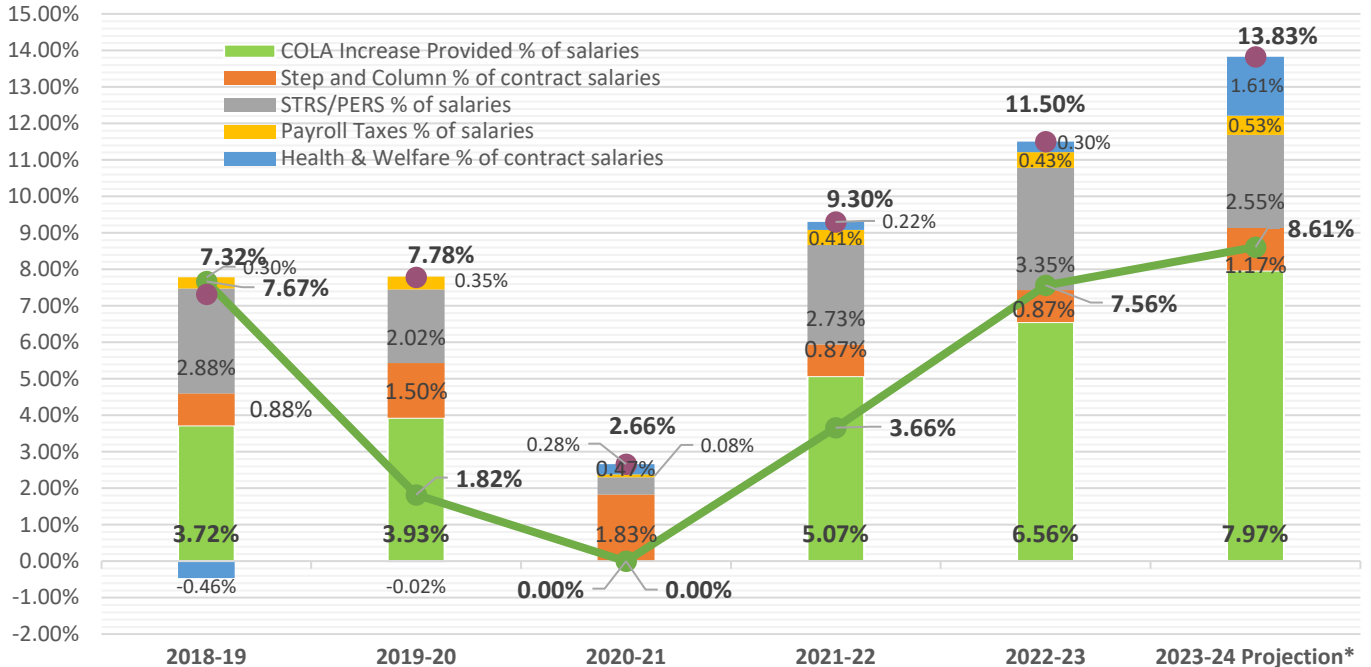
- 1) FY 2025/26, while it is anticipated that the SCFF rates will be increased by COLA, the Funding Floor guaranteed level will not be increased by COLA. The District's projected revenue will be at the Funding Floor and will therefore, not be increased by the COLA.
- 2) FY 2026/27, as indicated above the Funding Floor guaranteed level will not be increased by COLA. The District's projected revenue will be at the calculated TCR therefore the District's Revenue will be increased by COLA 0.48%
- 3) Ending Balances includes College Ending Balances which typically remain with the College.



# Reserves (Ending Balance) Projection Trend



# Comparison of Salaries/Benefits and Revenue Percentage (%) Increases



\*Projection assumes vacancies are budgeted

## COMPARISON OF SALARIES AND BENEFITS AND SCFF REVENUES AMOUNT (\$ INCREASES

Comparison of Salaries and Benefits and SCFF Revenues						
Amount (\$) Increases						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Proj
COLA Increase	\$4,947,580	\$5,464,325	\$0	\$6,574,961	\$9,049,859	\$12,092,607
Step/Column/Reclass/Reorgn	\$7,156,593	\$191,570	\$1,640,870	\$831,007	\$1,199,876	\$1,769,350
STRS/PERS	\$3,688,793	\$2,601,043	\$167,424	\$3,092,896	\$4,625,781	\$3,871,130
Payroll Taxes	\$539,897	\$363,668	\$74,898	\$433,204	\$588,052	\$806,998
Health & Welfare	(\$464,360)	(\$24,420)	\$306,636	\$221,544	\$409,690	\$2,443,870
Total S/B Increase	\$15,868,502	\$8,596,185	\$2,189,828	\$11,153,612	\$15,873,257	\$20,983,955
SCFF Revenue Increase	\$14,139,335	\$3,613,380	\$0	\$7,397,869	\$15,839,108	\$19,391,391
Difference	(\$1,729,167)	(\$4,982,805)	(\$2,189,828)	(\$3,755,743)	(\$34,149)	(\$1,592,564)

# ADOPTED BUDGET 2023-24 FY

## ESTIMATED BEGINNING FUND BALANCE

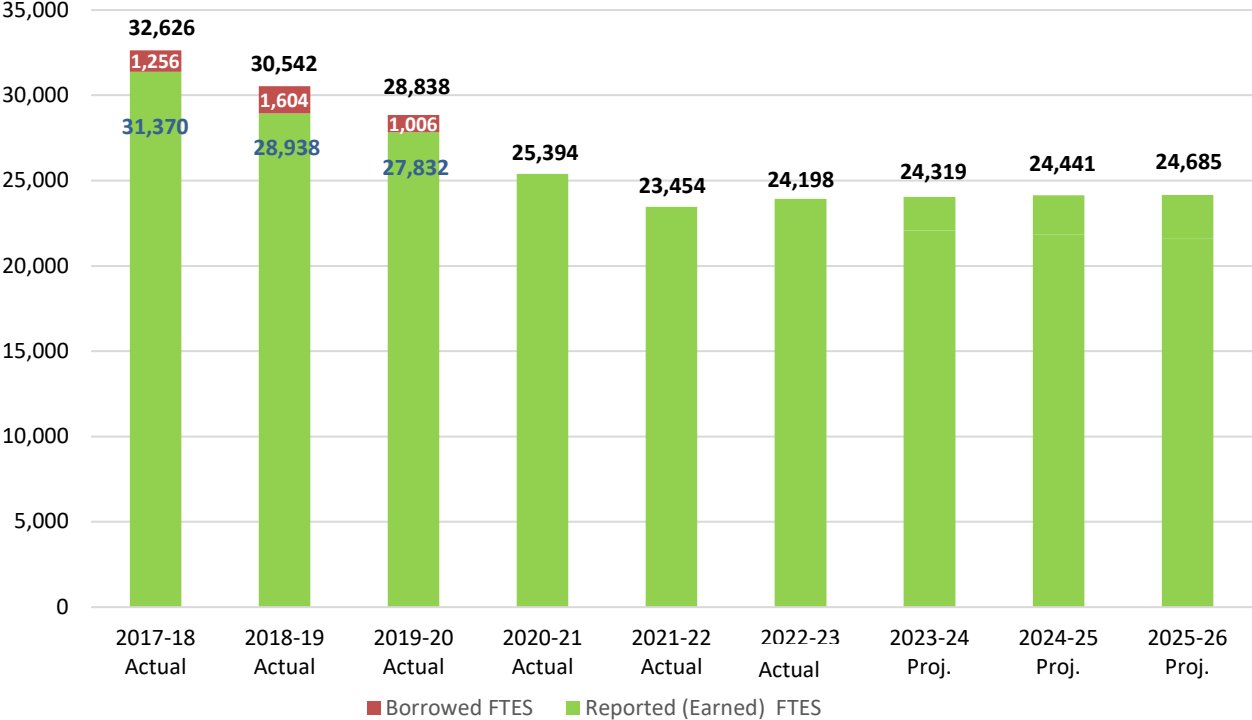


<b>DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)</b>		
DISTRIBUTION OF ENDING BALANCE		
<b>COMMITTED</b>		
RESERVE FOR CONTINGENCIES (8.35%)		\$ 20,594,190
REVERSE FOR ANCILLARY (8.35%)		\$ 20,594,190
<b>ASSIGNED</b>		
BOARD ELECTION	\$ 250,000	
CONTRACTUAL CARRY OVER	\$ 838,791	
CURRICULUM PROTECTION ACCOUNT	\$ 1,245,000	
ADULT EDUCATION Carryover	\$ 100,797	
DISTRICTWIDE MARKETING OUTREACH Carryover	\$ 304,166	
INDIRECT COSTS (ED Services) Carryover	\$ 121,885	
CANVAS SUPPORT Carry Over	\$ 577,950	
HOLD DEFICIT FACTOR for Anticipated Deficit Spending FY 24/25 & FY 25/26	\$ 5,820,015	
		<b>\$ 9,258,604</b>
<b>DESIGNATED</b>		
ENTITY BALANCES		<b>\$ 8,588,964</b>
<b>UNASSIGNED</b>		
UNDESIGNATED (TBD)		<b>\$ 301,502</b>
<b>TOTAL BEGINNING BALANCE</b>		<b><u>\$ 59,337,450</u></b>

## ENROLLMENT

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# Resident FTES Trend and Projection



*Any growth in enrollment is not funded while the District is at the Hold Harmless or Funding Floor.*

# EDUCATION PROTECTION ACCOUNT

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**SUPPLEMENTAL DATA**

**Prop 30 EPA Expenditure Report**

Budget Year: 2023-2024

District ID: 830

Name: Coast Community College District

Activity Classification	Activity Code			Unrestricted	
EPA Proceeds:	8630			<b>\$35,495,989</b>	
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	\$35,495,989			\$35,495,989
Other Support Activities (list below)	6XXX				
<b>Total Expenditures for EPA*</b>		\$35,495,989	\$0	\$0	\$35,495,989
<b>Revenues less Expenditures</b>					<b>\$0</b>
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					



# CONCLUSION

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# STATE CHANCELLOR'S OFFICE RISK ASSESSMENT

August 23, 2023

Based upon review of the 2021-22 audit and financial reports, Coast Community College District may be at moderate risk of experiencing financial difficulties in the future. This assessment is based on:

- Unrestricted reserve levels were below the recommended 2 months of total operating expenditures for two of the last three years, with noted improvement in 2021-22.
- Salaries and benefits share of total general fund expenditures is higher than state-wide average.
- Enrollment declines in recent years.

## Next Steps

- A Fiscal Stabilization Plan is being developed that would ensure sufficient reserves are maintained;
- Includes both District-wide and College actions;
- Will align estimates of earned income with planned expenditures.
- 3-year Plan from 2023-24 through 2025-26
- Will include communication plan to ensure collaboration and dissemination

## Summary of Recommended Action

As specified by 5 CCR § 58301, for purposes of developing and adopting the Adopted Budget, the governing board of each district shall hold a public hearing on the proposed budget in a district facility, or some other place conveniently accessible to the residents of the district, on or before the 15th day of September, but at least three days following availability of the Proposed Budget for public inspection, at which any resident in the district may appear and object to the proposed budget or any item in the budget.

Consistent with the requirements of 5 CCR § 58305, the Adopted Budget for the 2023-24 FY is scheduled for presentation and adoption on September 6 and the Annual Financial and Budget Report (CCFS 311) will be sent to the CCCCOC on or before October 10.

This same regulatory framework requires districts to send copies of their budgets to the County Office of Education by September 30 and to the California Community Colleges Chancellor's Office (CCCCO) on or before October 10. Lastly, districts must submit annual audited financial statements to the CCCCOC before December 31.

The Adopted Budget is presented to the Board for adoption.

# APPENDICES

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# Appendices

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# 2023-2024 FY STATE BUDGET

## CHANGES IN PROPOSITION 98 FUNDING SYSTEM WIDE

(IN MILLIONS)



Adjustments	Governor's Budget	May Revision	Change from Governor's Budget	Enacted Budget	Change from May Revise to Enacted
<b>POLICY ADJUSTMENTS</b>					
<b>Ongoing (Proposition 98)</b>					
Provide 8.22% COLA for SCFF	\$652.60	\$678.00	\$25.40	\$678.00	\$0.00
Provide 8.22% COLA for Adult Education Program	\$48.50	\$49.10	\$0.60	\$49.10	\$0.00
Provide 0.5% for SCFF growth	\$28.80	\$26.40	(\$2.40)	\$26.40	\$0.00
Provide 8.22% COLA for Extended Opportunity Programs and Services (EOPS)	\$13.80	\$13.90	\$0.10	\$13.90	\$0.00
Provide 8.22% COLA for Disabled Students Programs and Services (DSPS)	\$13.00	\$13.10	\$0.10	\$13.10	\$0.00
Provide funding for a new LGBTQ+ Pilot Program	\$0.00	\$10.00	\$10.00	\$10.00	\$0.00
Provide 8.22% COLA and a technical adjustment for Apprenticeship (community college districts)	\$4.70	(\$4.90)	(\$9.60)	(\$4.90)	\$0.00
Provide 8.22% COLA for CalWORKs student services	\$4.10	\$4.20	\$0.10	\$4.20	\$0.00
Provide 8.22% COLA for NextUp	\$0.00	\$0.00	\$0.00	<b>\$4.10</b>	\$4.10
Provide 8.22% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$3.00	\$2.20	(\$0.80)	\$2.20	\$0.00
Provide 8.22% COLA for Cooperative Agencies Resources for Education (CARE)	\$2.50	\$2.50	\$0.00	\$2.50	\$0.00
Provide 8.22% COLA for Mental Health	\$0.00	\$0.00	\$0.00	<b>\$2.50</b>	\$2.50
Provide 8.22% COLA for MESA	\$0.00	\$0.00	\$0.00	<b>\$3.00</b>	\$3.00
Provide 8.22% COLA for Veterans Resource Centers	\$0.00	\$0.00	\$0.00	<b>\$0.80</b>	\$0.80
Provide 8.22% COLA for Umoja	\$0.00	\$0.00	\$0.00	<b>\$0.70</b>	\$0.70
Provide 8.22% COLA for Childcare tax bailout	\$0.30	\$0.30	\$0.00	\$0.30	\$0.00
Increase FCMAT funding for Professional Learning Opportunities	\$0.20	\$0.20	\$0.00	\$0.20	\$0.00
Reduce Financial aid administration workload adjustment	(\$4.20)	(\$3.10)	\$1.10	(\$3.10)	\$0.00
Provide funding for the Equal Employment Opportunity Program	\$0.00	\$4.20	\$4.20	\$4.20	\$0.00
Reduce Student Success Completion Grant for enrollment-based adjustment	\$0.00	(\$50.00)	(\$50.00)	(\$50.00)	\$0.00
<b>One-Time (Proposition 98)</b>					
Support retention and enrollment strategies	\$200.00	\$100.00	(\$100.00)	\$50.00	(\$50.00)
Provide funding for deferred maintenance				<b>\$5.70</b>	\$5.70
Reduce prior-year COVID-19 Recovery Block Grant funding	\$0.00	(\$344.70)	(\$344.70)	\$0.00	\$344.70
Reduce prior-year deferred maintenance funding	(\$213.00)	(\$452.20)	(\$239.20)	(\$500.00)	(\$47.80)

# STUDENT CENTERED FUNDING FORMULA



- Implemented in 2018-19 in alignment with the [\*Vision for Success\*](#)
- All rates are increased by the COLA annually

BASE	SUPPLEMENTAL	STUDENT SUCCESS
<ul style="list-style-type: none"><li>• 3-year avg FTES</li><li>• Different rates per type of FTES</li><li>• ≈70% of total</li></ul>	<ul style="list-style-type: none"><li>• Headcount of low-income students</li><li>• Same rate per headcount</li><li>• ≈10% of total</li></ul>	<ul style="list-style-type: none"><li>• 3-year avg completions</li><li>• Different rates per type of completion</li><li>• Add'l funding for low-income students</li><li>• ≈20% of total</li></ul>



# STUDENT CENTERED FUNDING FORMULA

## FUNDING GUARANTEES



EACH YEAR, RECEIVE THE GREATER OF:

- A. THE CALCULATED SCFF
- B. STABILITY ADJUSTMENT
- C. HOLD HARMLESS/FUNDING FLOOR

### STABILITY ADJUSTMENT

- Prior year calculated SCFF + COLA
- Protection against declining enrollment
- Ongoing

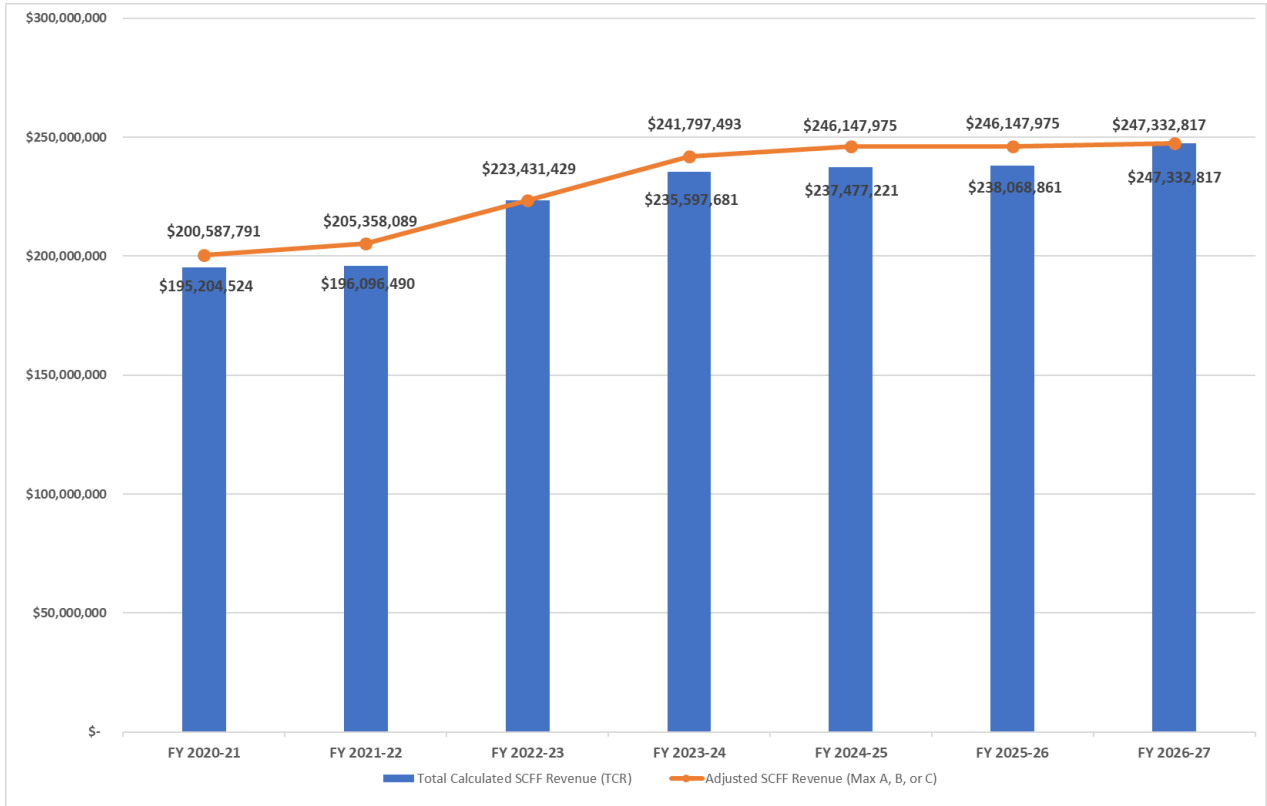
### HOLD HARMLESS

- 2017-18 Funding + COLA each year
- Expires 2024-25 and is replaced by the Funding Floor

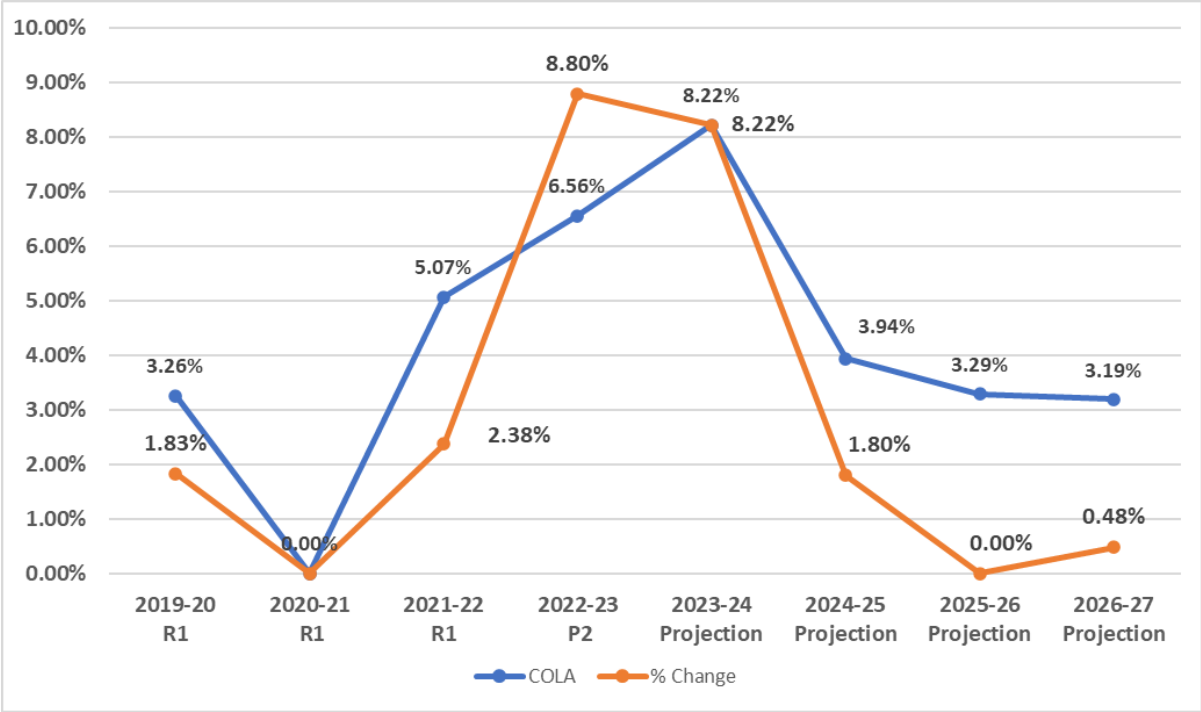
### FUNDING FLOOR

- 2024-25 Funding with no COLA – **Never Increases**
- Begins 2025-26 and replaced the Hold Harmless

# STUDENT CENTERED FUNDING FORMULA CALCULATED COMPARED TO FUNDED (GUARANTEES)



# COMPARISON OF FUNDED COLA AND ACTUAL PERCENTAGE (%) CHANGE IN SCFF REVENUE



# EMERGENCY CONDITIONS ALLOWANCE (ECA) EXTENSION

ONE-YEAR EXTENSION THROUGH FY 2022-23

ALLOWS SCFF TO BE BASED ON GREATER OF FY 2019-20 OR FY 2022-23 REPORTED FTES

SEVERAL NEW REQUIREMENTS THAT MUST BE MET,  
MOST SIGNIFICANTLY:

- Emergency Conditions Recovery Plan - Approved by Board August 17, 2022.
- BP 6200 and AP 6350 were revised in fall 2022 to increase the required reserve from 10% to two months total general fund operating expenditures or 16.67%.
- Failure to have new Board Policy by February 2023 would result in State Chancellor's rescission of ECA and take back of additional revenues

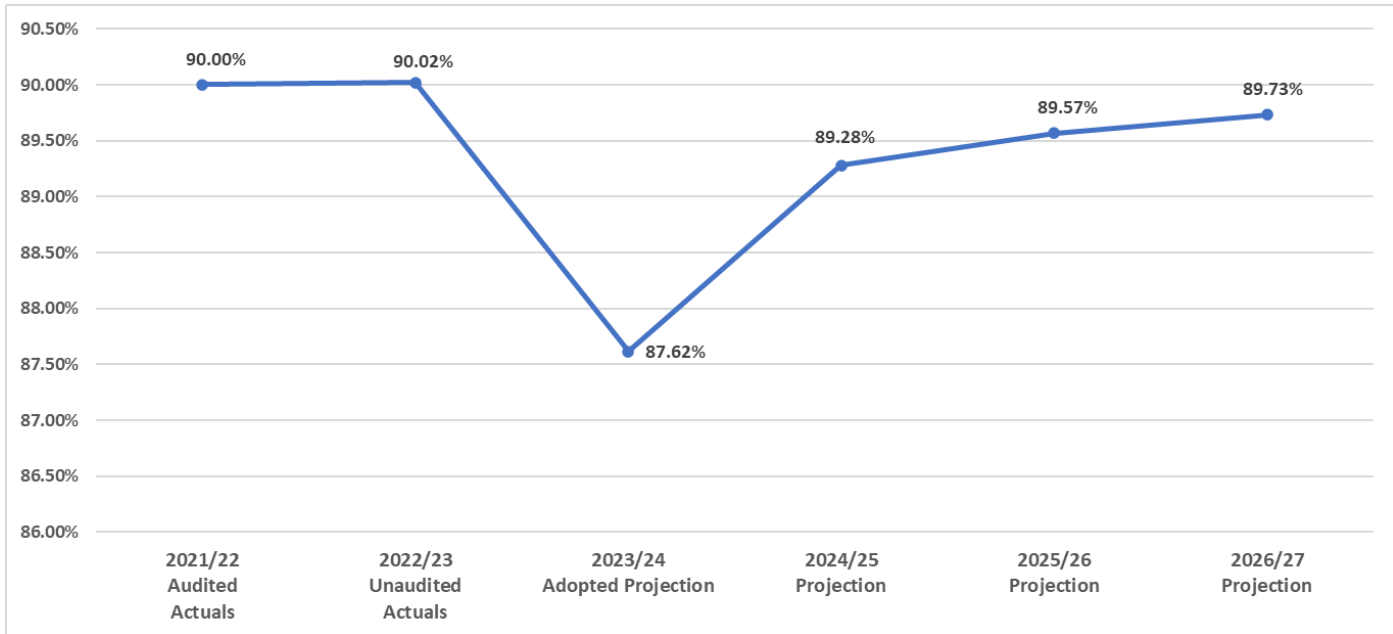
ONE-TIME ECA REVENUES ARE ESTIMATED TO BE  
\$4.5 MILLION IN EACH OF FY 2022-23 AND 2023-24.

- These one-time resources would be dedicated to building reserves to ensure they meet the higher reserve requirement in the current and future years.

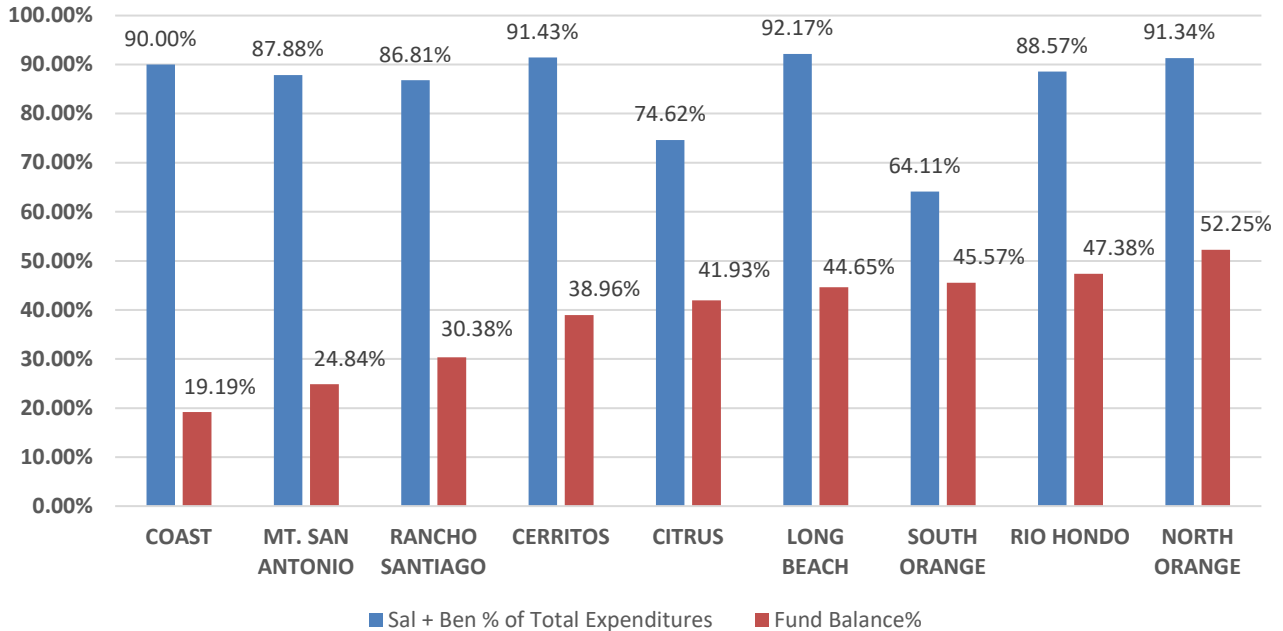
## 16.67% RESERVE RECOMMENDATION

- On February 1, 2022, State Chancellor’s Office recommended that Districts adopt the 16.67% Reserve Requirement  
*“a sufficient unrestricted reserves balance is critical to a district’s ability to operate effectively and maintain fiscal resiliency”*
- Aligns with Government Financial Officers Association (GFOA) Best Practices Recommendation  
*“It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures)”*
- **Regardless of District board policy, State Chancellor’s Office using 16.67% as benchmark in their assessment of districts’ budget and fiscal solvency.**

## SALARIES AND BENEFITS AS A PERCENTAGE (%) OF TOTAL UNRESTRICTED GENERAL FUND EXPENDITURES



## Region 8 Unrestricted General Fund Salaries and Benefits 2021-22



Statewide data is currently unavailable.

# 2023 RENEWAL RESULTS HEALTH BENEFIT OVERVIEW



Line of Coverage	Current	Initial Renewal	Negotiated Renewal	\$Δ	%Δ
HealthNow Medical/Rx - Self Funded <sup>1,2</sup>	\$ 14,596,059	\$ 15,446,321	\$15,446,321	\$850,262	5.8%
Blue Shield Full HMO - Fully Insured	\$ 6,776,613	\$ 7,782,387	\$7,250,976	\$474,363	7.0%
Blue Shield Trio HMO - Fully Insured	\$ 1,651,591	\$ 1,896,718	\$1,767,203	\$115,612	7.0%
Kaiser HMO - Fully Insured	\$ 6,367,072	\$ 7,318,870	\$7,318,870	\$951,798	14.9%
UnitedHealthcare Advantage PPO - Fully Insured <sup>3</sup>	\$ 4,625,610	\$ 4,810,627	\$4,810,627	\$185,017	4.0%
Kaiser Senior Advantage - Fully Insured	\$ 262,754	\$ 241,133	\$241,133	-\$21,621	-8.2%
Delta Dental - Self Funded <sup>1</sup>	\$ 2,755,879	\$ 2,852,364	\$2,852,364	\$96,485	3.5%
VSP Vision - Self Funded <sup>1</sup>	\$ 360,484	\$ 347,774	\$347,774	-\$12,710	-3.5%
VOYA (ING) Life/AD&D - Fully Insured	\$ 633,166	\$ 633,166	\$633,166	\$0	0.0%
VOYA (ING) Long Term Disability - Fully Insured	\$ 265,643	\$ 265,643	\$265,643	\$0	0.0%
Anthem EAP	\$ 29,857	\$ 29,857	\$29,857	\$0	0.0%
<b>TOTAL ANNUAL PREMIUM INCREASE FROM CURRENT<sup>4</sup></b>	<b>\$ 38,324,728</b>	<b>\$ 41,624,860</b>	<b>\$40,963,934</b>	<b>\$ 2,639,206</b>	<b>6.9%</b>

<sup>1</sup> Self-Funded plan increases are based on data through March 2023 (Med) and through April 2023 (Dental & Vision)

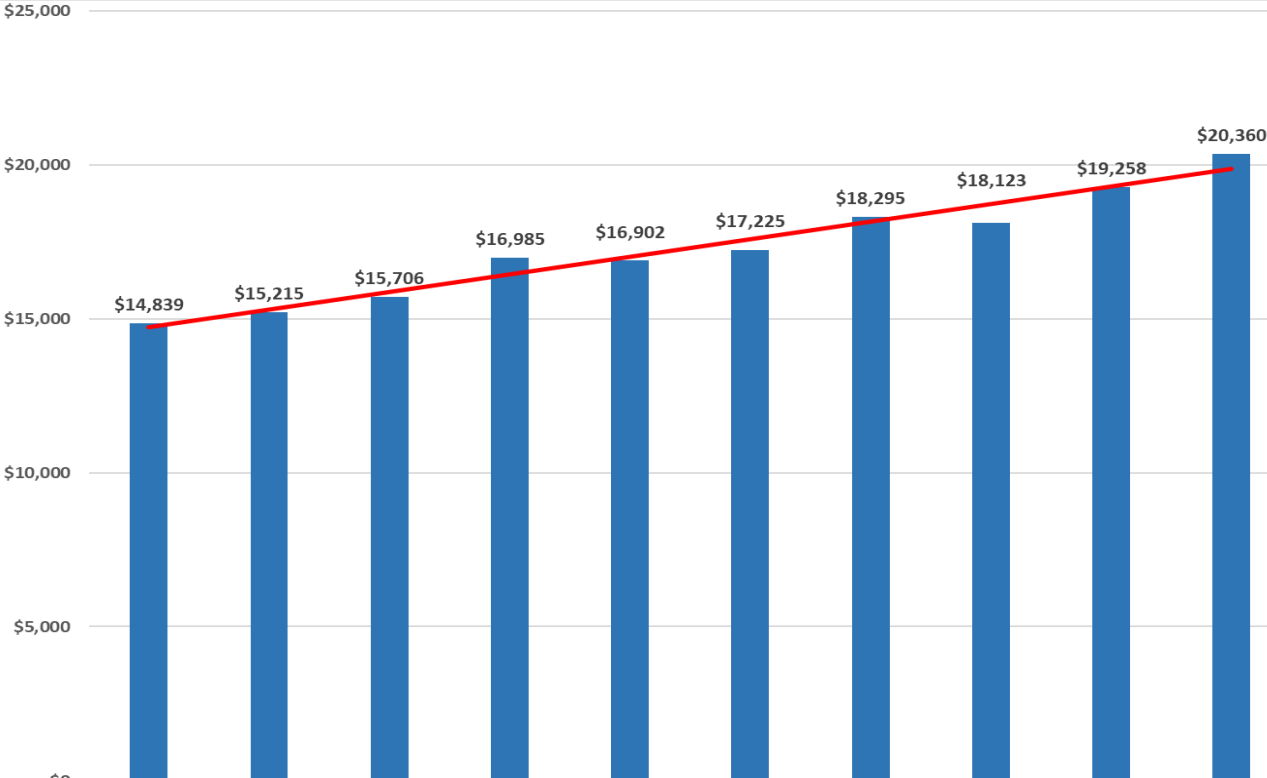
<sup>2</sup> The following increases were applied during the underwriting of CCCD's Self Funded Medical Plan:

- 3% Margin (IBNR and Claims Fluctuation)
- 7.3% Annual Medical Trend / 8.7% Annual Rx Trend
- 20% Stop Loss Estimated Increase
- 5% Claims Administration Increase
- 4.5% Network Access Fee Increase

<sup>3</sup> Figures do not capture employee and retiree contributions



# PER EMPLOYEE PER YEAR (PEPY) COST



■ PEPY Cost

2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Projected
\$14,839	\$15,215	\$15,706	\$16,985	\$16,902	\$17,225	\$18,295	\$18,123	\$19,258	\$20,360

## EMPLOYER PENSION MATCH



Effective Date	STRS		PERS		Cumulative Total
	Employer Match	Amount	Employer Match	Amount	
July 1, 2015	10.73%	\$1,340,002	11.847%	\$44,922	\$1,384,924
July 1, 2016	12.58%	\$1,438,984	13.89%	\$1,273,463	\$2,712,447
July 1, 2017	14.43%	\$1,445,164	15.53%	\$1,152,345	\$2,597,509
July 1, 2018	16.28%	\$1,592,094	18.06%	\$1,839,351	\$3,431,445
July 1, 2019	17.10%	\$687,242	19.72%	\$1,276,751	\$1,963,993
July 1, 2020	16.15%	-\$764,428	20.70%	\$678,823	<b>-\$85,605</b>
July 1, 2021	16.92%	\$648,635	22.91%	\$1,584,628	\$2,233,263
July 1, 2022	19.10%	\$1,960,827	25.37%	\$1,870,744	\$3,831,571
July 1, 2023	19.10%	\$0	26.68%	\$1,078,097	\$1,078,097
July 1, 2024	19.10%	\$0	27.70%	\$872,508	\$872,508
July 1, 2025	19.10%	\$0	28.30%	\$530,126	\$530,126
July 1, 2026	19.10%	\$0	28.70%	\$364,691	\$364,691
July 1, 2027	19.10%	\$0	28.70%	\$0	\$0
<b>Subtotal</b>		<b>\$8,348,520</b>		<b>\$12,566,449</b>	<b>\$20,914,969</b>

1. FY 2023-24 Adopted Budget PERS increase of 1.31% (CalPERS Board approved the 26.68% rate for FY 2023-24.
2. CalSTRS Classic and PEPRA employee contribution rates are at 10.250% and 10.205%, respectively for FY 2023-24.
3. CalPERS Classic and PEPRA employee contribution rates are at 7.00% and 8.00%, respectively for FY 2023-24.
4. Source SCC Dartboard FY 2023-24 Governor's Budget.
5. STRS/PERS have the authority to increase contributions annually.

## PERMANENT AND CONTRACT EMPLOYEE

<b>Classified Professionals</b>		2018-19	2019-20	2020-21	2021-22	2022-23*	5- Year % Change
District Totals	Unrestricted GF	533	542	498	508	473	-11.3%
	Categorical	184	184	166	163	148	-19.6%
	Combination	35	35	25	29	57	62.9%
	<b>District-Wide Total</b>	<b>752</b>	<b>761</b>	<b>689</b>	<b>700</b>	<b>678</b>	<b>-9.8%</b>

<b>Confidential</b>		2018-19	2019-20	2020-21	2021-22	2022-23	
District Totals	Unrestricted GF	13	11	9	8	8	<b>-38.5%</b>

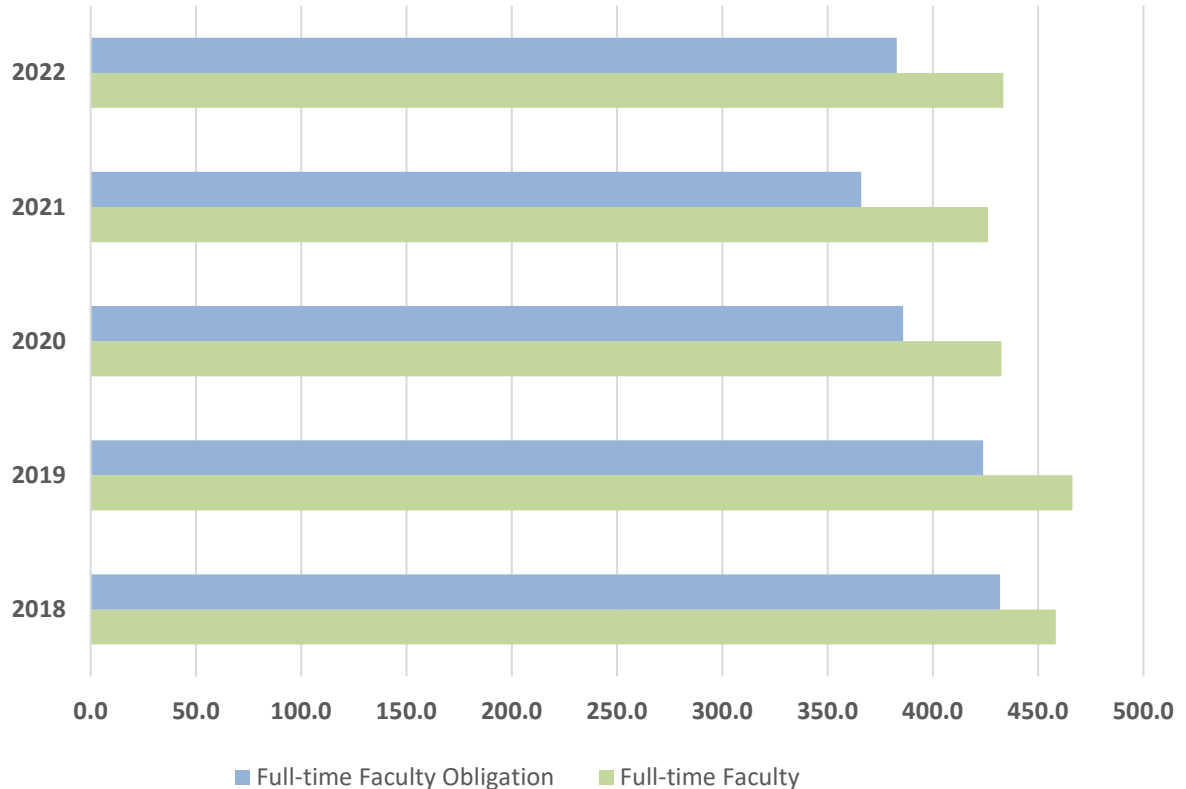
<b>Administrators and Managers</b>		2018-19	2019-20	2020-21	2021-22	2022-23	
District Totals	Unrestricted GF	140	132	127	127	122	-12.9%
	Categorical	35	38	30	28	24	-31.4%
	Combination	8	7	6	6	5	-37.5%
	<b>District-Wide Total</b>	<b>183</b>	<b>177</b>	<b>163</b>	<b>161</b>	<b>151</b>	<b>-17.5%</b>

<b>Full-Time Faculty</b>		2018-19	2019-20	2020-21	2021-22	2022-23	
District Totals	Unrestricted GF	431	433	416	398	409	-5.1%
	Categorical	17	17	15	15	14	-23.5%
	Combination	22	27	13	18	21	-4.5%
	<b>District-Wide Total</b>	<b>470</b>	<b>477</b>	<b>444</b>	<b>431</b>	<b>443</b>	<b>-5.7%</b>

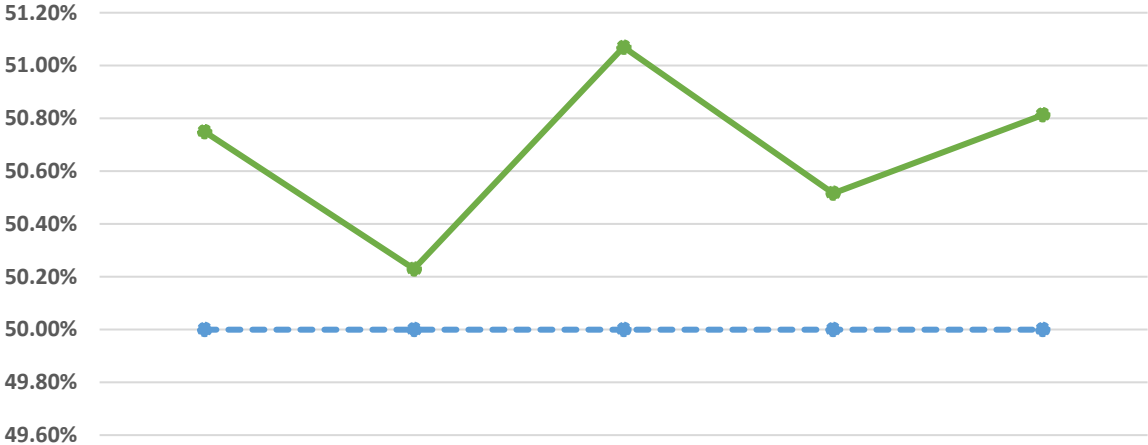
**Decline in Resident FTES from 2018-19 through Projected 2022-23 20.8%** **23.2%**

Source: County Payroll File combined with Banner HR Data updated as of 2/1/23

# FACULTY OBLIGATION NUMBER COMPARED TO FULL-TIME FACULTY FIVE-YEAR TREND



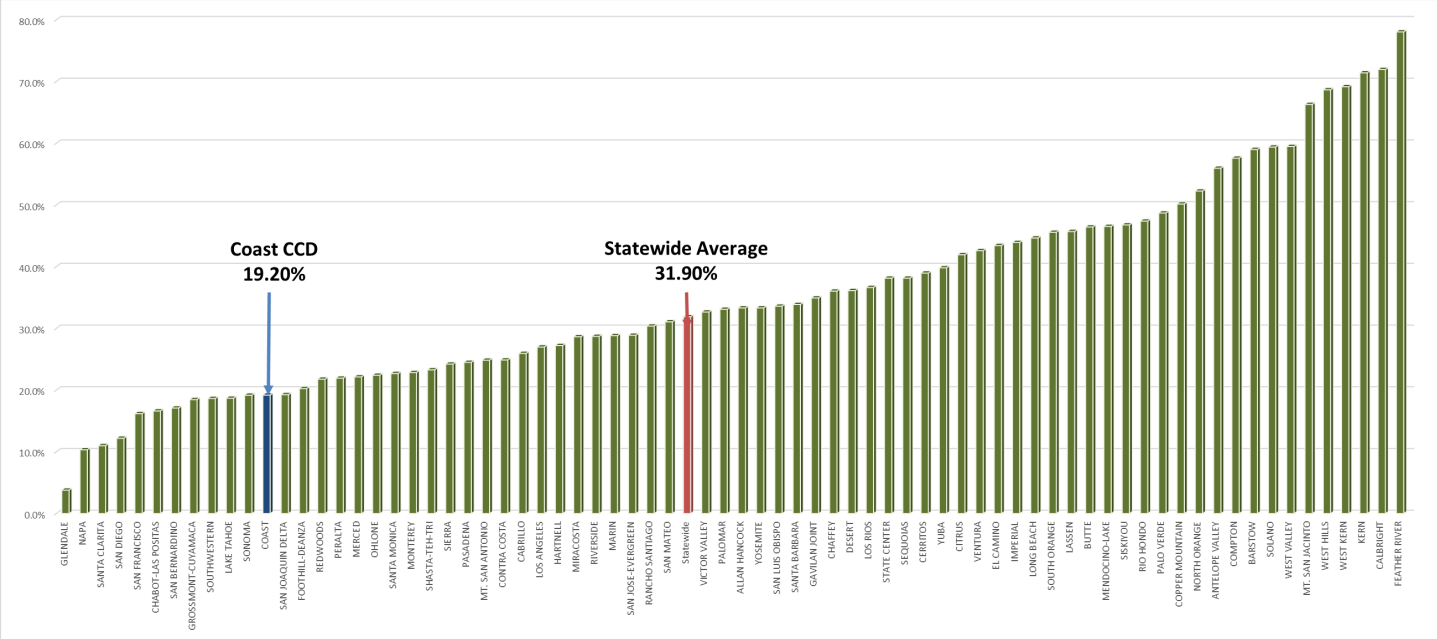
# DISTRICT-WIDE 50% LAW COMPARISON



	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Unaudited 2022-23
50% Law Requirement	50.00%	50.00%	50.00%	50.00%	50.00%
50% Law Calculation	50.75%	50.23%	51.07%	50.52%	50.81%

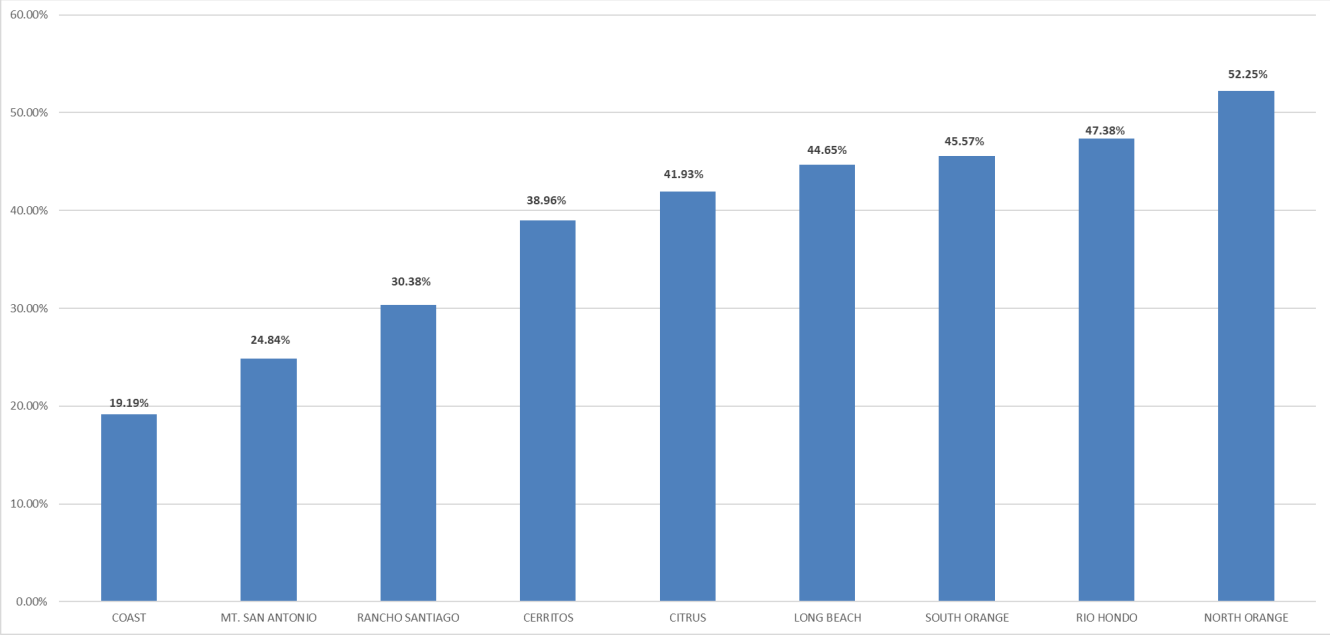
—●— 50% Law Requirement     
 —●— 50% Law Calculation

# STATEWIDE UNRESTRICTED GENERAL FUNDS RESERVES (ENDING BALANCE) AS OF JUNE 22

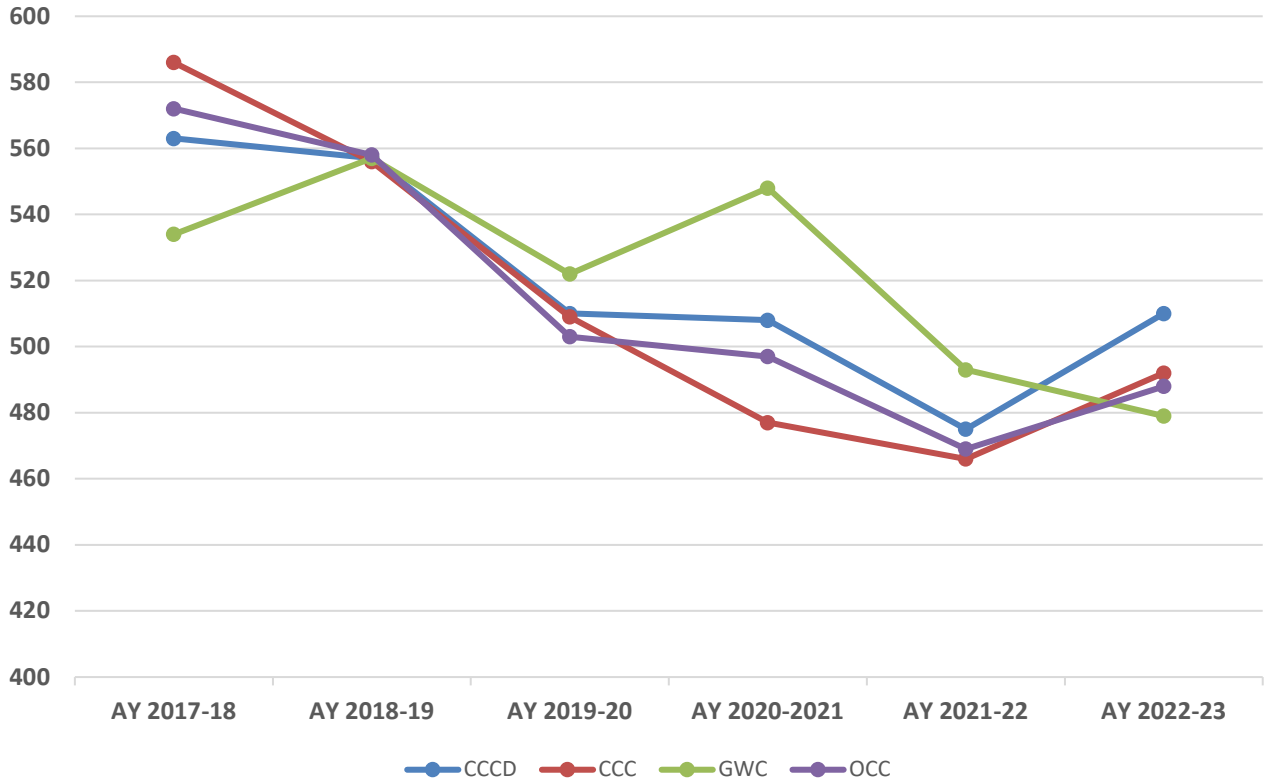


Coast's ranking in 2021 was in the 7<sup>th</sup> lowest percentile

# REGION 8 UNRESTRICTED GENERAL FUND RESERVES (ENDING BALANCES) AS OF JUNE 2022



# DISTRICT-WIDE WEEKLY STUDENT CONTACT HOURS TO FULL-TIME EQUIVALENT FACULTY RATIO (WSCH/FTEF)



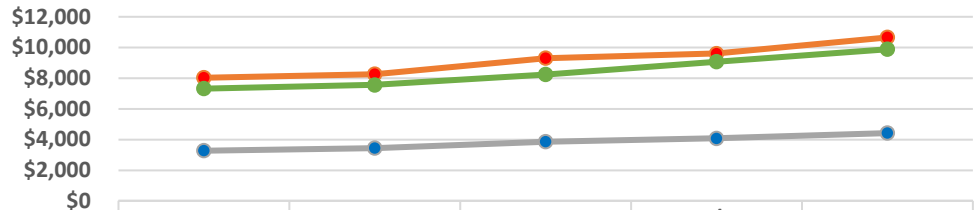


# Cost and Revenue per FTES

2023-24 PROJECTED INCREASE	
TOTAL REVENUE PER FTES	8.98%
DIRECT INSTRUCTION COSTS PER FTES	8.63%
TOTAL COSTS PER FTES	10.96%

## Cost per FTES Historical Trend

Historical trend of costs increasing faster than revenues was mitigated by a unique 2022-23 augmentation of SCFF rates.



	19/20 Actual	20/21 Actual	21/22 Actual	22/23 Unaudited Actual (as of 7.28.2023)	23/24 Projection (as of 7.28.2023)
● Total Cost per FTES	\$8,038	\$8,262	\$9,310	\$9,615	\$10,669
● Direct Instruction Cost per FTES	\$3,282	\$3,446	\$3,867	\$4,077	\$4,429
● Total Revenue per FTES	\$7,322	\$7,567	\$8,239	\$9,080	\$9,895

- Total Revenue per FTES: Total Unrestricted General Fund Revenue/Total FTES
- Direct Instruction Costs per FTES: Unrestricted General Fund Direct Instruction Costs (50% Law Calculation)/Total FTES
- Total Cost per FTES: Unrestricted General Fund Expenditures less Other Outgo/Total FTES

# ADOPTED BUDGET 2023-2024 FY

## BUDGET ALLOCATION MODEL

		ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
Allocation Framework		52.11%	30.51%	17.38%	100.00%
Basic Allocation		\$ 7,512,807	\$ 6,439,546	\$ 6,439,546	\$ 20,391,898
Base Allocation					
Traditional Credit 3-YR Avg	\$ 5,238	\$ 70,365,216	\$ 41,102,908	\$ 23,370,884	\$ 134,839,008
FTES		13,658.32	7,996.84	4,555.39	26,210.55
Special Admin Credit	\$ 7,346	\$ 3,503,033	\$ 2,050,998	\$ 1,168,350	\$ 6,722,381
FTES		476.92	279.23	159.06	915.21
Non Credit	\$ 4,417	\$ 195,162	\$ 114,266	\$ 65,091	\$ 374,519
FTES		44.18	25.87	14.73	84.78
Non Credit CDCP	\$ 7,346	\$ 1,352,358	\$ 791,795	\$ 451,046	\$ 2,595,199
FTES		184.12	107.80	61.41	353.32
<b>TOTAL BASE ALLOCATION</b>		<b>\$ 82,928,576</b>	<b>\$ 50,499,513</b>	<b>\$ 31,494,917</b>	<b>\$ 164,923,005</b>
Supplemental Allocation					
PELL Grant Recipients	\$ 1,239	\$ 5,719,102	\$ 3,348,489	\$ 1,907,466	\$ 10,975,057
AB520 Students	\$ 1,239	\$ 454,378	\$ 266,035	\$ 151,546	\$ 871,959
California Promise Grant Recipients	\$ 1,239	\$ 13,306,062	\$ 7,790,595	\$ 4,437,907	\$ 25,534,564
<b>TOTAL SUPPLEMENTAL ALLOCATION</b>		<b>\$ 19,479,542</b>	<b>\$ 11,405,119</b>	<b>\$ 6,496,919</b>	<b>\$ 37,381,580</b>
Student Success Allocation					
All Students		\$ 12,307,867	\$ 7,206,160	\$ 4,104,984	\$ 23,619,011
Pell Grant Recipients Bonus		\$ 1,909,648	\$ 1,118,084	\$ 636,916	\$ 3,664,648
California Promise Grant Recipients Bonus		\$ 1,855,904	\$ 1,086,617	\$ 618,991	\$ 3,561,512
<b>TOTAL STUDENT SUCCESS ALLOCATION</b>		<b>\$ 16,073,419</b>	<b>\$ 9,410,861</b>	<b>\$ 5,360,891</b>	<b>\$ 30,845,171</b>
Full-Time Faculty Hiring 2015-2016		\$ 1,175,002	\$ 783,334	\$ 489,584	\$ 2,447,920
<b>TOTAL COMPUTATIONAL REVENUE</b>		<b>\$ 119,656,539</b>	<b>\$ 72,098,827</b>	<b>\$ 43,842,311</b>	<b>\$ 235,597,676</b>
FY2017-18 TCR adjusted by COLA		\$ 120,088,883	\$ 72,447,343	\$ 44,084,199	\$ 236,817,370
Prior Year SCFF before HH + COLA		\$ 122,786,654	\$ 74,026,867	\$ 44,983,974	\$ 241,797,494
<b>Adjusted Total Computational Revenue (Max A, B, or C)</b>		<b>\$ 122,786,654</b>	<b>\$ 74,026,867</b>	<b>\$ 44,983,974</b>	<b>\$ 241,797,494</b>
Additional Funding due to Hold Harmless		\$ 3,130,115	\$ 1,928,040	\$ 1,141,663	\$ 6,199,818
Emergency Allowance Condition Amount		\$ 2,579,254	\$ 1,510,133	\$ 860,246	\$ 4,949,633
<b>ADJUSTED SCFF APPORTIONMENT REVENUE</b>		<b>\$ 122,786,654</b>	<b>\$ 74,026,867</b>	<b>\$ 44,983,974</b>	<b>\$ 241,797,494</b>
Full-Time Faculty Hiring 2018-2019		\$ 762,726	\$ 457,635	\$ 228,818	\$ 1,449,179
Full-Time Faculty Hiring 2021-2022		\$ 1,138,649	\$ 1,051,061	\$ 437,942	\$ 2,627,652
<b>TOTAL APPORTIONMENT REVENUE</b>		<b>\$ 124,688,029</b>	<b>\$ 75,535,563</b>	<b>\$ 45,650,734</b>	<b>\$ 245,874,325</b>

# ADOPTED BUDGET 2023-2024 FY

## BUDGET ALLOCATION MODEL

		ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL
Allocation Framework		52.11%	30.51%	17.38%	100.00%
OTHER STATE REVENUE					
Lottery		\$ 2,815,372	\$ 1,648,378	\$ 938,998	\$ 5,402,748
College Promise Grants (BOG Fee Waivers Admin)		\$ 159,213	\$ 116,770	\$ 70,950	\$ 346,933
Part-Time Faculty Parity		\$ 342,410	\$ 192,814	\$ 146,273	\$ 681,497
State Mandated Costs		\$ 530,100	\$ 310,370	\$ 176,802	\$ 1,017,274
TOTAL OTHER STATE REVENUE		\$ 3,847,095	\$ 2,268,332	\$ 1,333,023	\$ 7,448,452
TOTAL STATE REVENUE		\$ 128,535,124	\$ 77,803,895	\$ 46,983,756	\$ 253,322,777
District Wide Local Revenue		\$ 1,008,328	\$ 590,369	\$ 336,303	\$ 1,935,000
<b>TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL</b>		<b>\$ 129,543,452</b>	<b>\$ 78,394,264</b>	<b>\$ 47,320,059</b>	<b>\$ 255,257,777</b>
<b>DEFICIT FACTOR @ 0.5%</b>					<b>\$ (1,208,987)</b>
<b>SRP ANNUAL DEBT SERVICE PAYMENT</b>					<b>\$ (1,870,416)</b>
<b>ADJUSTED REVENUE</b>					<b>\$ 252,178,374</b>
<b>LESS ASSESSMENTS</b>					
District Services		\$ 15,369,578	\$ 8,998,769	\$ 5,126,142	\$ 29,494,489
District Wide Expense		\$ 13,257,876	\$ 7,762,383	\$ 4,421,836	\$ 25,442,095
TOTAL ASSESSMENTS		\$ 28,627,454	\$ 16,761,152	\$ 9,547,978	\$ 54,936,584
NET REVENUE FROM ALLOCATION MODEL 2023-2024		\$ 100,916,000	\$ 61,633,112	\$ 37,772,081	\$ 200,321,193
NET REVENUE FROM ALLOCATION MODEL 2022-2023		\$ 90,703,707	\$ 55,099,541	\$ 33,897,603	\$ 179,700,851
<b>REVENUE ADJUSTED FOR 0.5% DEFICIT FACTOR AND SRP PAYMENT</b>					
	<b>FY 2023-2024</b>	<b>%</b>	<b>Deficit Factor 0.5%</b>	<b>SRP Payment</b>	<b>FY 2023-2024 ALLOCATION</b>
<b>ORANGE COAST</b>	\$ 100,916,000	40%	\$ (530,887)	\$ (693,643)	\$ 99,691,470
<b>GOLDEN WEST</b>	\$ 61,633,112	24%	\$ (324,232)	\$ (558,723)	\$ 60,750,157
<b>COASTLINE</b>	\$ 37,772,081	15%	\$ (198,706)	\$ (362,521)	\$ 37,210,854
<b>DISTRICT SERVICES</b>	\$ 29,494,489	12%	\$ (155,162)	\$ (255,529)	\$ 29,083,798
<b>DISTRICT WIDE EXPENSES</b>	\$ 25,442,095	10%	-	-	\$ 25,442,095
<b>TOTAL</b>	<b>\$ 255,257,777</b>	<b>100%</b>	<b>\$ (1,208,987)</b>	<b>\$ (1,870,416)</b>	<b>\$ 252,178,374</b>

# **SECTION IV**

**BUDGET ALLOCATION MODEL 2023-2024  
GRANTS & CATEGORICAL PROGRAMS**

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

			ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes			
Allocation Framework			52.11%	30.51%	17.38%	100.00%				
Basic Allocation		\$	7,512,807	\$	6,439,546	\$	20,391,898	<i>Not allocated by model %</i>		
Base Allocation										
Traditional Credit 3-YR Avg FTES	\$	5,238	\$	70,365,216	\$	41,102,908	\$	23,370,884	\$ 134,839,008	
			13,658.32	7,996.84	4,555.39	26,210.55				
Special Admin Credit FTES	\$	7,346	\$	3,503,033	\$	2,050,998	\$	1,168,350	\$ 6,722,381	
			476.92	279.23	159.06	915.21				
Non Credit FTES	\$	4,417	\$	195,162	\$	114,266	\$	65,091	\$ 374,519	
			44.18	25.87	14.73	84.78				
Non Credit CDCP FTES	\$	7,346	\$	1,352,358	\$	791,795	\$	451,046	\$ 2,595,199	
			184.12	107.80	61.41	353.32				
<b>TOTAL BASE ALLOCATION</b>		\$	82,928,576	\$	50,499,513	\$	31,494,917	\$	164,923,005	<i>Reflects 2022-23 P1, 3 yr avg</i>
Supplemental Allocation										
PELL Grant Recipients	\$	1,239	\$	5,719,102	\$	3,348,489	\$	1,907,466	\$ 10,975,057	
AB520 Students	\$	1,239	\$	454,378	\$	266,035	\$	151,546	\$ 871,959	
California Promise Grant Recipients	\$	1,239	\$	13,306,062	\$	7,790,595	\$	4,437,907	\$ 25,534,564	
<b>TOTAL SUPPLEMENTAL ALLOCATION</b>		\$	19,479,542	\$	11,405,119	\$	6,496,919	\$	37,381,580	<i>Reflects 2022-23 P1, 3 yr avg</i>
Student Success Allocation										
All Students	\$		\$	12,307,867	\$	7,206,160	\$	4,104,984	\$ 23,619,011	
Pell Grant Recipients Bonus	\$		\$	1,909,648	\$	1,118,084	\$	636,916	\$ 3,664,648	
California Promise Grant Recipients Bonus	\$		\$	1,855,904	\$	1,086,617	\$	618,991	\$ 3,561,512	<i>Reflects 2022-23 P1, 3 yr avg</i>
<b>TOTAL STUDENT SUCCESS ALLOCATION</b>		\$	16,073,419	\$	9,410,861	\$	5,360,891	\$	30,845,171	
Full-Time Faculty Hiring 2015-2016	\$		\$	1,175,002	\$	783,334	\$	489,584	\$ 2,447,920	<i>Based on faculty allocation 12,8,5</i>
<b>TOTAL COMPUTATIONAL REVENUE</b>		\$	119,656,539	\$	72,098,827	\$	43,842,311	\$	235,597,676	<i>Total Computational Revenue</i>
FY 2017-18 TCR adjusted by COLA	\$		\$	120,088,883	\$	72,447,343	\$	44,084,199	\$ 236,817,370	<i>FY 2017-18 Hold Harmless + COLA</i>
Prior Year SCFF before HH + COLA	\$		\$	122,786,654	\$	74,026,867	\$	44,983,974	\$ 241,797,494	<i>Prior Year SCFF before HH + COLA</i>
<b>Adjusted Total Computational Revenue (Max A, B, or C)</b>		\$	122,786,654	\$	74,026,867	\$	44,983,974	\$	241,797,494	
Additional Funding due to Hold Harmless	\$		\$	3,130,115	\$	1,928,040	\$	1,141,663	\$ 6,199,818	
Emergency Allowance Condition Amount	\$		\$	2,579,254	\$	1,510,133	\$	860,246	\$ 4,949,633	
<b>ADJUSTED SCFF APPORTIONMENT REVENUE</b>		\$	122,786,654	\$	74,026,867	\$	44,983,974	\$	241,797,494	
Full-Time Faculty Hiring 2018-2019	\$		\$	762,726	\$	457,635	\$	228,818	\$ 1,449,179	<i>Based on faculty allocation 10,6,3</i>
Full-Time Faculty Hiring 2021-2022	\$		\$	1,138,649	\$	1,051,061	\$	437,942	\$ 2,627,652	<i>Based on faculty allocation 13,12,5</i>
<b>TOTAL APPORTIONMENT REVENUE</b>		\$	124,688,029	\$	75,535,563	\$	45,650,734	\$	245,874,325	

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	
Allocation Framework	52.11%	30.51%	17.38%	100.00%	
OTHER STATE REVENUE					
Lottery	\$ 2,815,372	\$ 1,648,378	\$ 938,998	\$ 5,402,748	<i>Based FY 23 Est. Payment \$170 per ADA FTES</i>
College Promise Grants (BOG Fee Waivers Admin)	\$ 159,213	\$ 116,770	\$ 70,950	\$ 346,933	<i>Based on College Promise grant allocation</i>
Part-Time Faculty Parity	\$ 342,410	\$ 192,814	\$ 146,273	\$ 681,497	<i>PT Faculty Parity \$ allocated in arrears based on actuals.</i>
State Mandated Costs	\$ 530,100	\$ 310,370	\$ 176,802	\$ 1,017,274	<i>2024 Budget Act Est \$35.37 FTES @ P2 320</i>
TOTAL OTHER STATE REVENUE	\$ 3,847,095	\$ 2,268,332	\$ 1,333,023	\$ 7,448,452	
TOTAL STATE REVENUE	\$ 128,535,124	\$ 77,803,895	\$ 46,983,756	\$ 253,322,777	
District Wide Local Revenue	\$ 1,008,328	\$ 590,369	\$ 336,303	\$ 1,935,000	<i>Interest, Joint Use Development, La Habra Rentals, and KOCE Payments</i>
<b>TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL</b>	<b>\$ 129,543,452</b>	<b>\$ 78,394,264</b>	<b>\$ 47,320,059</b>	<b>\$ 255,257,777</b>	
<b>DEFICIT FACTOR @ 0.5%</b>				<b>\$ (1,208,987)</b>	<i>Projection at 0.5% based on surrounding district survey</i>
<b>SRP ANNUAL DEBT SERVICE PAYMENT</b>				<b>\$ (1,870,416)</b>	<i>Year 4 of 5 year payment agreement</i>
<b>ADJUSTED REVENUE</b>				<b>\$ 252,178,374</b>	
<b>LESS ASSESSMENTS</b>					
District Services	\$ 15,369,578	\$ 8,998,769	\$ 5,126,142	\$ 29,494,489	<i>Diff COLA 8.22%, Step/Column, Benefits</i>
District Wide Expense	\$ 13,257,876	\$ 7,762,383	\$ 4,421,836	\$ 25,442,095	<i>Diff COLA 8.22%, MOU#19-4, Insurance 3% incr, Technology</i>
TOTAL ASSESSMENTS	\$ 28,627,454	\$ 16,761,152	\$ 9,547,978	\$ 54,936,584	
NET REVENUE FROM ALLOCATION MODEL 2023-2024	\$ 100,916,000	\$ 61,633,112	\$ 37,772,081	\$ 200,321,193	
NET REVENUE FROM ALLOCATION MODEL 2022-2023	\$ 90,703,707	\$ 55,099,541	\$ 33,897,603	\$ 179,700,851	

**REVENUE ADJUSTED FOR 0.5% DEFICIT FACTOR AND SRP PAYMENT**

	FY 2023-2024	%	Deficit Factor 0.5%	SRP Payment	FY 2023-2024 ALLOCATION
<b>ORANGE COAST</b>	\$ 100,916,000	40%	\$ (530,887)	\$ (693,643)	\$ 99,691,470
<b>GOLDEN WEST</b>	\$ 61,633,112	24%	\$ (324,232)	\$ (558,723)	\$ 60,750,157
<b>COASTLINE</b>	\$ 37,772,081	15%	\$ (198,706)	\$ (362,521)	\$ 37,210,854
<b>DISTRICT SERVICES</b>	\$ 29,494,489	12%	\$ (155,162)	\$ (255,529)	\$ 29,083,798
<b>DISTRICT WIDE EXPENSES</b>	\$ 25,442,095	10%	\$ -	\$ -	\$ 25,442,095
<b>TOTAL</b>	<b>\$ 255,257,777</b>	<b>100%</b>	<b>\$ (1,208,987)</b>	<b>\$ (1,870,416)</b>	<b>\$ 252,178,374</b>

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

**ESTIMATED BEGINNING FUND BALANCE**

DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)

DISTRIBUTION OF ENDING BALANCE

**COMMITTED**

RESERVE FOR CONTINGENCIES (8.35%)	\$	20,594,190
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REVERSE FOR ANCILLARY (8.35%)	\$	20,594,190
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**ASSIGNED**

BOARD ELECTION	\$	250,000
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CONTRACTUAL CARRY OVER	\$	838,791
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CURRICULUM PROTECTION ACCOUNT	\$	1,245,000
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ADULT EDUCATION Carryover	\$	100,797
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DISTRICTWIDE MARKETING OUTREACH Carryover	\$	304,166
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INDIRECT COSTS (ED Services) Carryover	\$	121,885
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CANVAS SUPPORT Carry Over	\$	577,950
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HOLD DEFICIT FACTOR for Anticipated Deficit Spending FY 24/25 & FY 25/26	\$	5,820,015
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	\$	<b>9,258,604</b>
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**DESIGNATED**

ENTITY BALANCES	\$	<b>8,588,964</b>
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**UNASSIGNED**

UNDESIGNATED (TBD)	\$	<b>301,502</b>
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**TOTAL BEGINNING BALANCE**

	\$	<b><u>59,337,450</u></b>
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**ADOPTED BUDGET 2023-2024 FY COAST  
COMMUNITY COLLEGE DISTRICT  
DEDICATED REVENUE**

COLLEGES		Orange Coast FY 2023-2024 ADOPTED BUDGET	Golden West FY 2023-2024 ADOPTED BUDGET	Coastline FY 2023-2024 ADOPTED BUDGET	Total FY 2023-2024 ADOPTED BUDGET
ACCOUNT TITLE	ACCOUNT				
Contract Instruction	8831	\$0	\$0	\$0	\$0
Sales	8840	\$0	\$30,000	\$0	\$30,000
Rentals	8850	\$526,750	\$431,000	\$225,000	\$1,182,750
Child Development Services	8871	\$573,250	\$0	\$0	\$573,250
Student Records	8879	\$0	\$16,000	\$7,500	\$23,500
Non Resident Tuition Out of State	8880	\$3,000,000	\$900,000	\$200,000	\$4,100,000
Non Resident Tuition Foreign	8882	\$8,000,000	\$1,600,000	\$200,000	\$9,800,000
Application	8885	\$50,000	\$0	\$750	\$50,750
Range Fees	8885	\$0	\$60,000	\$0	\$60,000
Other Student Fees	8889	\$0	\$0	\$0	\$0
Parking Fines	8893	\$350,000	\$145,000	\$1,250	\$496,250
Bookstore	8899	\$0	\$50,000	\$0	\$50,000
Other Local Income	8899	\$0	\$50,000	\$50,000	\$100,000
<b>Total Dedicated Revenue</b>		<b>\$12,500,000</b>	<b>\$3,282,000</b>	<b>\$684,500</b>	<b>\$16,466,500</b>



**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
DISTRICTWIDE EXPENSES (ADMIN 5)**

Organization Description	Orgn Code	ADOPTED BUDGET
Retiree Benefits	528012, 528013, 552017	\$10,251,118
Board Agenda	517017	\$17,500
Contractual Obligation	551021, 551013, 551012, 551010, 551011, 551014, 551042, 551019, 551020, 551046, 551026, 551043, 511013, 551022, 551040, 551039, 551047, 551038, 551025, 552015, 551024, 525011, 525010, 551018, 551017, 551016, 551045, 551015	\$3,668,782
Disaster Preparedness	527021	\$30,000
Districtwide IT Security Services	526030, 526023	\$152,755
Districtwide Membership	525036	\$150,000
Districtwide Utilities	527020	\$100,000
Districtwide Vehicle Maintenance	525050	\$103,756
Elections	517014	\$225,000
Employee Benefits/Recognition	551034, 517016	\$27,000
Environmental Health and Safety	527520	\$321,378
Educational Services (Financial Aid)	541012	\$134,400
Facilities/Capital Projects	526040	\$46,350
Fiscal/Other Services	541032, 525037, 541011, 525026, 525041, 525018, 525032, 525024, 525039, 525046, 511012, 511014, 527522	\$359,577
HR Compliance/Recruitment/Negotiations	552014, 552010, 552012, 551036, 551032, 551037, 551030, 528010, 551035, 552016, 552019	\$520,360
Property and Casualty Insurance (SAFER & SWACC)	527518	\$2,148,021
Consulting Fees	526020, 521012, 511010	\$4,584,901
Legal Fees	517013, 527510, 527511, 527512, 527513, 527515, 527516	\$1,040,000
Parity Pay	525038	\$681,497
Student Recruitment/Council	526041, 517018, 515010, 541010	\$376,700
Student Transportation	525051	\$503,000
<b>ADOPTED Total Districtwide Expenses (Admin 5)</b>		<b>\$25,442,095</b>

*Employer Contribution Target Amount \$243,000 incr*

*Include COLA 8.22%, MOU#19-4 Federation Release Time 1 FTE*

*Insurance incr \$123K*

*Crowe contract incr \$70K, Ellucian contract incr \$500K*

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
120001	HEA Federal College Work Study	\$1,043,981	\$1,012,893
120002	HEA 5 Pct Administrative Cost Allow	\$353,768	\$322,136
120201	Perkins 23/24	\$0	\$1,476,746
120202	Perkins 22/23	\$1,417,961	\$62,705
120301	Trans Asst to Needy Families OCC	\$52,951	\$69,036
120302	Trans Asst to Needy Families GWC	\$38,994	\$40,578
120303	Trans Asst to Needy Families CCC	\$32,583	\$34,954
120401	Promoting Cross-Enrollment	\$47,438	\$116,143
120701	Project RAISE OCC	\$9,874	\$0
120702	Project RAISE GWC	\$328	\$0
120711	Project RAISER OCC	\$6,100	\$3,005
120712	Project RAISER GWC	\$15,000	\$16,781
121007	WIOA Adult Ed & Family Lit 22/23	\$134,721	\$0
121008	WIOA Adult Ed & Family Lit 23/24	\$0	\$158,640
121101	CADENCE Internship Prog OCC 21/22	\$8,500	\$0
121143	Regions Investing in Next Gen CCC	\$10,935	\$0
121173	Increase NCAE K12 RING Capacity CCC	\$0	\$511
121441	Aquatic Center 21/22 OCC	\$27,813	\$0
121451	Aquatic Center 22/23 OCC	\$0	\$36,188
121701	Vista STEM Voc ED Prep	\$26,363	\$0
121702	Gateway 2 STEM Yr 1 GWC	\$114,766	\$0
121712	Gateway 2 STEM GWC	\$600,000	\$71,201
121713	Gateway 2 STEM Yr 3 GWC	\$0	\$600,000
121714	Gateway 2 STEM Yr 4 GWC	\$0	\$600,000
121741	Title V STEM Academy Yr 4	\$234,326	\$0
121751	Title V STEM Academy Yr 5	\$549,432	\$202,961

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
121903	Cyber UP Digital Forensics Yr 1	\$11,764	\$0
121925	NSF Scholarships in STEM	\$1,449,224	\$1,374,906
122106	NEH: The Vietnam War Institute	\$129,902	\$27,297
122108	ARPA State & Local Fiscal Recovery	\$0	\$50,000
122221	CARES HEERF II Institutional OCC	\$3,042,798	\$0
122222	CARES HEERF II Institutional GWC	\$1,311,554	\$0
122232	HEERF II Minority Serving Inst. GWC	\$589,468	\$184,113
122233	HEERF II Minority Serving Inst. CCC	\$12,218	\$0
122241	ARP HEERF III Institutional OCC	\$13,428,883	\$0
122242	ARP HEERF III Institutional GWC	\$7,821,188	\$0
122243	ARP HEERF III Institutional CCC	\$793,327	\$0
122252	ARP HEERF III MSI GWC	\$1,015,887	\$1,015,887
122253	ARP HEERF III MSI CCC	\$268,706	\$0
130004	Restricted Lottery DIST	\$4,902,012	\$6,304,653
130400	Board Financial Asst Prgm	\$1,525,087	\$1,767,139
130601	EOPS OCC	\$1,889,234	\$4,362,536
130602	EOPS GWC	\$1,420,496	\$1,411,407
130603	EOPS CCC	\$543,849	\$814,593
130701	Care OCC	\$152,773	\$487,274
130702	Care GWC	\$86,986	\$157,350
130703	Care CCC	\$53,788	\$97,072
130801	DSPS OCC	\$1,447,957	\$1,534,170
130802	DSPS GWC	\$1,093,624	\$1,559,621
130803	DSPS CCC	\$1,257,800	\$1,841,289
131001	CaWORKS Welfare Reform OCC	\$343,349	\$688,690
131002	CaWORKS Welfare Reform GWC	\$263,236	\$254,266

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
131003	CaWORKS Welfare Reform CCC	\$167,218	\$212,888
131101	State Funded Equipment OCC	\$959,176	\$1,164,630
131102	State Funded Equipment GWC	\$270,673	\$231,786
131103	State Funded Equipment CCC	\$381,260	\$178,531
131104	State Funded Equipment DIS	\$154,014	\$154,014
131211	CTE Data Unlocked Initiative OCC	\$30,762	\$30,761
131304	Equal Employment Opportunity DIS	\$129,626	\$294,755
131314	EEO Best Practices DIST	\$208,333	\$208,333
131315	EEO Innovative Best Practices	\$0	\$150,000
131406	Strong Workforce Local OCC 20/21	\$59,387	\$1,590
131407	Strong Workforce Local GWC 20/21	\$254,000	\$38,720
131409	Strong Workforce Local DIST 20/21	\$634	\$634
131412	Strong Workforce Local GWC 23/24	\$0	\$797,993
131413	Strong Workforce Local CCC 23/24	\$0	\$446,305
131414	Strong Workforce Local DIST 23/24	\$0	\$96,853
131416	Strong Workforce Local OCC 21/22	\$1,502,428	\$197,498
131417	Strong Workforce Local GWC 21/22	\$834,775	\$328,884
131418	Strong Workforce Local CCC 21/22	\$580,792	\$4,409
131419	Strong Workforce Local DIST 21/22	\$54,141	\$0
131422	Strong Workforce Local GWC 18/19	\$0	\$6,709
131423	Strong Workforce Local CCC 18/19	\$0	\$3,293
131425	Strong Workforce Local OCC 22/23	\$0	\$1,369,309
131426	Strong Workforce Local GWC 22/23	\$0	\$819,682
131427	Strong Workforce Local CCC 22/23	\$0	\$369,316
131428	Strong Workforce Local DIST 22/23	\$0	\$56,032
131436	Strong Workforce Regional OCC 20/21	\$60,050	\$0

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
131437	Strong Workforce Regional GWC 20/21	\$143,846	\$87,987
131438	Strong Workforce Regional CCC 20/21	\$130,353	\$0
131445	Strong Workforce Regional DIS 21/22	\$697,318	\$432,238
131446	Strong Workforce Regional OCC 21/22	\$427,500	\$131,397
131447	Strong Workforce Regional GWC 21/22	\$410,894	\$283,852
131448	Strong Workforce Regional CCC 21/22	\$717,993	\$196,141
131455	Strong Workforce Regional OCC 22/23	\$0	\$522,309
131456	Strong Workforce Regional GWC 22/23	\$0	\$466,793
131457	Strong Workforce Regional CCC 22/23	\$0	\$883,639
131458	Strong Workforce Regional DIS 22/23	\$0	\$623,000
131544	Adult Education AEBG DIST 21/22	\$1,360,293	\$0
131554	Adult Education Program DIST 22/23	\$1,789,139	\$1,020,278
131555	Adult Education Program DIST 23/24	\$0	\$1,934,595
131701	CAFYES OCC	\$454,553	\$642,053
131702	CAFYES GWC	\$166,194	\$177,608
131703	CAFYES CCC	\$131,188	\$133,006
131801	Campus Safety & Sexual Assault	\$17,612	\$10,105
131901	Guided Pathways OCC	\$2,532,942	\$1,107,191
131902	Guided Pathways GWC	\$372,601	\$140,332
131903	Guided Pathways CCC	\$208,028	\$174,776
132102	NonRes Dreamer Emergency Aid GWC	\$1,948	\$0
132201	Student Success Completion Grnt OCC	\$2,067,272	\$4,352,690
132202	Student Success Completion Grnt GWC	\$892,653	\$2,565,263
132203	Student Success Completion Grnt CCC	\$458,840	\$1,014,957
132211	Equitable Plcmt Supt Completion OCC	\$0	\$732,565
132212	Equitable Plcmt Supt Completion GWC	\$0	\$466,628

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
132213	Equitable Plcmt Supt Completion CCC	\$0	\$333,248
132400	Zero Textbook Cost OCC 21/22	\$0	\$15,646
132401	Zero Textbook Cost GWC 21/22	\$0	\$8,561
132402	Zero Textbook Cost CCC 21/22	\$0	\$20,000
132403	Zero Textbook Cost (One-Time) OCC	\$0	\$180,000
132404	Zero Textbook Cost (One-Time) GWC	\$0	\$180,000
132405	Zero Textbook Cost (One-Time) CCC	\$0	\$180,000
132600	Learning Align Employment Prgm OCC	\$0	\$3,203,768
132601	Learning Align Employment Prgm GWC	\$0	\$2,211,322
132602	Learning Align Employment Prgm CCC	\$0	\$879,074
132603	L.A.E.P Admin Cost Allowance OCC	\$0	\$168,620
132604	L.A.E.P Admin Cost Allowance GWC	\$0	\$116,870
132605	L.A.E.P Admin Cost Allowance CCC	\$0	\$46,267
132801	Nursing Enrollment	\$23,941	\$273,600
133001	MESA OCC	\$0	\$810,137
133002	MESA GWC	\$0	\$712,039
133003	MESA CCC	\$0	\$712,039
133100	IT & Security	\$0	\$53,400
133101	Local IT & Security	\$0	\$200,255
133223	VRC Ongoing CCC 19/20	\$71,209	\$0
133231	VRC Ongoing OCC 20/21	\$128,462	\$32,167
133232	VRC Ongoing GWC 20/21	\$40,521	\$0
133233	VRC Ongoing CCC 20/21	\$94,269	\$36,555
133234	VRC Ongoing CCC	\$94,269	\$277,495
133235	VRC Ongoing GWC	\$72,068	\$195,977
133236	VRC Ongoing OCC	\$129,836	\$393,069

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
133241	VRC One-Time 20/21 OCC	\$39,965	\$1,073
133242	VRC One-Time 20/21 GWC	\$34,182	\$0
133243	VRC One-Time 20/21 CCC	\$48,234	\$48,234
133701	California College Promise OCC	\$2,500,987	\$2,935,474
133702	California College Promise GWC	\$858,547	\$989,970
133703	California College Promise CCC	\$528,443	\$644,668
133901	Financial Aid Technology OCC CY	\$110,271	\$41,185
133902	Financial Aid Technology GWC CY	\$70,142	\$86,974
133903	Financial Aid Technology CCC CY	\$73,601	\$36,915
134004	Mental Health Support OCC	\$358,749	\$799,397
134005	Mental Health Support GWC	\$226,834	\$524,268
134006	Mental Health Support CCC	\$217,612	\$635,075
134308	COVID-19 Recovery Block Grant DIST	\$17,413,500	\$13,240,543
134401	Dream Resource Liaison Support OCC	\$195,647	\$413,389
134402	Dream Resource Liaison Support GWC	\$144,273	\$276,961
134403	Dream Resource Liaison Support CCC	\$199,542	\$249,617
134502	CalFresh Outreach GWC 20/21	\$17,958	\$28,019
134503	CalFresh Outreach CCC 20/21	\$1,248	\$1,248
134511	Retention & Enrollment Outreach OCC	\$150,000	\$0
134512	Retention & Enrollment Outreach GWC	\$18,220	\$4,680
134513	Retention & Enrollment Outreach CCC	\$74,400	\$0
134514	Ret. & Enroll Outreach OCC 21/22	\$1,420,453	\$626,653
134515	Ret. & Enroll Outreach GWC 21/22	\$809,666	\$437,761
134516	Ret. & Enroll Outreach CCC 21/22	\$510,660	\$471,218
134517	Ret. & Enroll Outreach OCC	\$0	\$2,158,728
134518	Ret. & Enroll Outreach GWC	\$0	\$1,129,861

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
134519	Ret. & Enroll Outreach CCC	\$0	\$438,395
134601	Basic Needs Centers OCC	\$182,000	\$763,800
134602	Basic Needs Centers GWC	\$253,461	\$661,333
134603	Basic Needs Centers CCC	\$222,149	\$725,182
134611	Student Food & Housing Support OCC	\$224,831	\$593,444
134612	Student Food & Housing Support GWC	\$254,593	\$711,726
134613	Student Food & Housing Support CCC	\$227,983	\$345,826
135004	Regional Equity & Recovery Partners	\$0	\$140,276
135201	Rising Scholars Network CCC	\$0	\$208,957
135204	RIGHT Rehab Inv Healing Transform	\$0	\$274,856
135301	Mental Health Services OCC	\$36,978	\$0
135302	Mental Health Services GWC	\$95,225	\$0
135303	Mental Health Services CCC	\$59,121	\$0
135304	Mental Health Services DIST	\$8,812	\$0
135401	Library Service Platform OCC 21/22	\$15,369	\$15,369
135402	Library Service Platform GWC 21/22	\$9,174	\$9,174
135403	Library Service Platform CCC 21/22	\$5,710	\$0
136021	SEA OCC	\$4,968,859	\$11,200,709
136022	SEA GWC	\$3,106,577	\$6,485,378
136023	SEA CCC	\$3,504,261	\$3,340,557
136031	AANHP Student Achievement OCC	\$0	\$162,000
136032	AANHP Student Achievement GWC	\$0	\$150,697
136033	AANHP Student Achievement CCC	\$0	\$150,697
136101	OCC Prof. Devl. Classified Employee	\$28,872	\$26,501
136102	GWC Prof. Devl. Classified Employee	\$2,034	\$1,921
136103	CCC Prof. Devl. Classified Employee	\$5	\$5



**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
136104	Dist Prof. Devl. Classified Employe	\$21,202	\$21,202
139003	UMOJA CCC	\$9,622	\$856
139005	Institutional Effectiveness IEPI	\$69,040	\$59,040
139007	Innovation and Effectiveness CCC	\$45,080	\$0
139009	Direct Assessment CBE Collab CCC	\$515,000	\$317,575
139010	IEPI Innovation & Effectiveness GWC	\$188,805	\$0
139012	Culturally Competent Faculty PD DIS	\$151,304	\$64,745
139013	LGBTQ+ One Time	\$289,788	\$284,147
139014	CCAP Instructional Materials CCC	\$0	\$482
139015	CCAP Instructional Materials GWC	\$0	\$56,265
139016	IEPI Innovation & Effectiveness OCC	\$0	\$127,139
139017	Holding Grants/Categorical Transfer	\$0	\$146,085
139018	K-16 OC Pathways OCC	\$0	\$700,000
139019	K-16 OC Pathways GWC	\$0	\$300,000
139020	K-16 OC Pathways CCC	\$0	\$197,283
139021	CRPP Innovative Best Practices OCC	\$0	\$299,986
139022	CRPP Innovative Best Practices GWC	\$0	\$300,000
139023	CRPP Innovative Best Practices CCC	\$0	\$299,937
150503	OC United Way CCC	\$2,000	\$1,721
150523	OC Free Tax Prep Campaign CCC	\$11,689	\$0
152005	Berkeley Puente CC Prgm	\$989	\$46,501
152021	UCI Internship Mentors	\$3,146	\$7,993
152022	UCI Puente CC Prgm at OCC	\$2,332	\$24,887
152026	LA NetLab Hub CCC	\$155,979	\$199,669
152028	OCAPICA Civic Engagement CCC	\$0	\$5,000
152036	Center for Inclusive Computing	\$0	\$8,000

**ADOPTED BUDGET 2023-2024 FY  
COAST COMMUNITY COLLEGE DISTRICT  
GRANTS AND CATEGORICAL PROGRAMS**

<b>FUND</b>	<b>FUND TITLE</b>	<b>PRIOR ADOPTED BUDGET</b>	<b>CURRENT ADOPTED BUDGET</b>
158001	Health Services OCC	\$850,000	\$840,000
158002	Health Services GWC	\$1,171,840	\$1,085,694
158003	Health Services CCC	\$250,000	\$250,000
159001	Parking Services OCC	\$1,200,000	\$1,030,342
159002	Parking Services GWC	\$487,659	\$401,478
159003	Parking Services CCC	\$20,000	\$18,000
160001	Material Fees OCC	\$225,000	\$234,000
160002	Material Fees GWC	\$496,986	\$496,986
160003	Material Fees CCC	\$1,000	\$1,000
161003	Student Rep Fee CCC	\$0	\$35,000
Total by COLUMNS		\$114,261,564	\$125,308,905

# **SECTION V**

**HEALTH BENEFIT COMPARISON –  
2022-2023 ACTUAL EXPENSES  
2023-2024 PROJECTED EXPENSES**

## CCCD HEALTH BENEFITS REPORT 2023-2024 ADOPTED BUDGET

MEDICAL PLANS										As of July 11, 2023
MONTHS	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	DIFFERENCE 21-22 to 22-23	% (+ OR -)	PROJECTED % INCREASE FOR 2023-24	PROJECTED \$ TOTAL FOR 2023-24	PROJECTED \$ INCREASE FOR 2023-24
<b>SELF INSURED MEDICAL PLAN CLAIMS</b>										
JULY	\$778,204	\$496,149	\$571,210	\$773,622	\$1,123,298	\$349,676	45.20%	5.80%	\$1,188,449	\$65,151
AUGUST	1,104,428	852,301	893,341	541,022	728,313	\$187,292	34.62%	-9.29%	\$660,635	(\$67,679)
SEPTEMBER	643,559	1,601,410	1,313,773	1,072,514	1,045,931	(\$26,583)	-2.48%	5.80%	\$1,106,595	\$60,664
OCTOBER	1,340,459	214,504	466,840	736,286	964,095	\$227,809	30.94%	5.80%	\$1,020,013	\$55,918
NOVEMBER	746,209	921,116	609,445	511,579	768,989	\$257,410	50.32%	5.80%	\$813,591	\$44,601
DECEMBER	810,153	161,115	775,042	558,940	1,073,030	\$514,090	91.98%	5.80%	\$1,135,266	\$62,236
JANUARY	1,007,903	1,313,845	273,389	1,019,896	823,397	(\$196,499)	-19.27%	5.80%	\$871,154	\$47,757
FEBRUARY	735,610	948,697	883,834	795,760	659,610	(\$136,150)	-17.11%	5.80%	\$697,867	\$38,257
MARCH	544,693	839,367	1,106,588	648,257	1,047,440	\$399,183	61.58%	5.80%	\$1,108,191	\$60,751
APRIL	724,213	1,126,778	1,006,945	1,153,593	822,504	(\$331,090)	-28.70%	5.80%	\$870,209	\$47,705
MAY	528,924	1,382,020	770,633	609,263	830,253	\$220,991	36.27%	5.80%	\$878,408	\$48,155
JUNE	1,506,864	1,264,155	401,835	597,301	1,069,674	\$472,373	79.08%	5.80%	\$1,131,715	\$62,041
EXCESS CLAIMS	-1,412,717	-543,658	-486,542	-62,879	-411,640	(\$348,761)	55.65%	0.00%	\$0	\$0
<b>TOTAL</b>	<b>9,058,501</b>	<b>10,577,798</b>	<b>8,586,333</b>	<b>8,955,154</b>	<b>10,544,895</b>	<b>1,589,741</b>	<b>17.75%</b>	<b>4.98%</b>	<b>11,482,093</b>	<b>\$525,558</b>
AVERAGE	754,875	881,483	715,528	746,263	878,741	\$132,478	17.75%	4.98%	956,841	\$43,796.50
<b>PRESCRIPTION DRUG PROGRAM</b>										
12 MONTHS	5,889,417	4,738,787	4,420,229	4,430,445	4,277,581	(\$152,863)	-3.45%	5.80%	\$4,525,681	\$248,100
AVERAGE	490,785	394,899	368,352	369,204	356,465	(\$12,739)	-3.45%	5.80%	\$377,140.09	\$20,675
<b>PRESCRIPTION ADMINISTRATIVE FEE</b>										
12 MONTHS	18,929	46,695	76,052	169,172	225,933	\$56,761	33.55%	5.80%	\$239,037	\$13,104
<b>STOP-LOSS INSURANCE</b>										
12 MONTHS	498,192	592,813	782,569	694,868	755,248	\$60,380	8.69%	5.80%	\$799,052	\$43,804
<b>ADMINISTRATIVE FEE - PCA</b>										
12 MONTHS	444,194	384,634	374,453	311,417	339,583	\$28,166	9.04%	5.80%	\$359,279	\$19,696
<b>CONSULTANT FEE - DRIVER</b>										
12 MONTHS	55,000	55,000	55,000	55,000	55,000	\$0	0.00%	0.00%	\$55,000	\$0
<b>CONVERSION FEE</b>										
12 MONTHS	3,709	3,636	6,683	3,240	3,231	(\$9)	-0.28%	0.00%	3,231	\$0
<b>TOTAL SELF INSURED MEDICAL PLAN</b>										
12 MONTHS	15,967,942	16,399,363	14,301,320	14,619,295	16,201,471	1,582,176	10.82%	5.25%	17,463,373	850,262
# OF EMPLOYEES	855	734	677	660	670				670	
PER EMPLOYEE COST	18,676	22,342	21,125	22,150	24,181				26,065	
<b>UHC Medicare Advantage PPO PLAN</b>										
12 MONTHS		6,822,079	4,826,831	4,721,210	4,761,195	\$39,985	0.85%	3.89%	\$4,946,212	\$185,017
# OF EMPLOYEES		655	721	730	897				897	
PER EMPLOYEE COST		10,415	6,695	6,467	5,308				5,514	
<b>FULL INSURED MEDICAL PLANS</b>										
<b>KAISER HMO/KAISER SENIOR ADVANTAGE</b>										
12 MONTHS	7,814,672	7,225,484	8,375,969	7,050,708	7,701,144	\$650,435	9.23%	12.08%	\$8,631,321	\$930,177
<b>BLUE SHIELD HMO</b>										
12 MONTHS	13,856,225	13,698,024	9,623,665	9,093,000	9,280,754	\$187,754	2.06%	6.36%	\$9,870,728	\$589,974
<b>TOTAL INSURED MEDICAL PLANS</b>										
12 MONTHS	21,670,897	20,923,508	17,999,634	16,143,709	16,981,898	838,189	5.19%	8.95%	18,502,049	1,520,151
# OF EMPLOYEES	1,030	1,264	1,134	1,067	1,027				1,027	
PER EMPLOYEE COST	21,040	16,553	15,873	15,130	16,535				18,016	
<b>TOTAL ALL MEDICAL PLANS</b>										
12 MONTHS	37,638,839	37,322,871	37,127,785	35,484,213	37,944,564	2,420,365	6.82%	6.73%	40,911,634	2,555,430
# OF EMPLOYEES	1,885	1,998	1,851	1,796	1,826				1,826	
PER EMPLOYEE COST	19,968	18,680	20,055	19,757	20,780				22,405	

## CCCD HEALTH BENEFITS REPORT 2023-2024 ADOPTED BUDGET

MONTHS	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	DIFFERENCE 21-22 to 22-23	% (+ OR -)	PROJECTED % INCREASE FOR 2023-24	PROJECTED \$ TOTAL FOR 2023-24	PROJECTED \$ INCREASE FOR 2023-24
<b>SELF INSURED DENTAL PLAN CLAIMS</b>										
12 MONTHS	2,623,495	2,432,110	2,606,179	2,656,290	2,714,815	\$58,525	2.20%	3.55%	\$2,811,301	\$96,486
# OF EMPLOYEES	2,068	2,129	2,073	2,043	2,259				2,259	
PER EMPLOYEE COST	1,269	1,142	1,257	1,300	1,202				1,244	
<b>VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE</b>										
12 MONTHS	359,650	353,226	318,427	327,274	313,604	(\$13,670)	-4.18%	-4.05%	\$300,894	(\$12,710)
# OF EMPLOYEES	1,799	1,818	1,742	1,693	1,694				1,694	
PER EMPLOYEE COST	200	194	183	193	185				178	
<b>LIFE INSURANCE</b>										
12 MONTHS	564,729	571,390	554,137	591,714	591,061	-653	-0.11%	0.00%	\$591,061	\$0
<b>LONG-TERM DISABILITY INSURANCE</b>										
12 MONTHS	394,103	394,054	353,858	362,053	270,029	(\$92,024)	-25.42%	0.00%	\$270,029	\$0
<b>CARE RESOURCES</b>										
12 MONTHS	33,696	34,107	26,944	30,366	29,653	(\$712)	-2.35%	0.00%	\$29,653	\$0
<b>MEDICARE REIMBURSEMENT</b>										
12 MONTHS	482,028	499,106	606,988	584,909	587,006	\$2,097	0.36%	0.00%	\$587,006	\$0
<b>MISC. - REINSURANCE FEE</b>										
12 MONTHS	0	64,187	-7,173	-52,209	58,373	\$110,582	0.00%	0	\$58,373	\$0
<b>TOTAL OTHER</b>	<b>1,474,556</b>	<b>1,562,844</b>	<b>1,534,754</b>	<b>1,516,832</b>	<b>1,536,121</b>	<b>19,290</b>	<b>1.27%</b>	<b>0.00%</b>	<b>1,536,121</b>	<b>\$0</b>
<b>TOTAL ALL PLANS</b>	<b>42,096,540</b>	<b>41,671,051</b>	<b>41,587,146</b>	<b>39,984,608</b>	<b>42,509,104</b>	<b>2,484,510</b>	<b>6.21%</b>	<b>6.21%</b>	<b>45,559,950</b>	<b>\$2,639,205</b>
<b>REBATES</b>	<b>1,815,278</b>	<b>1,191,204</b>	<b>1,742,405</b>	<b>1,563,277</b>	<b>1,525,349</b>	<b>(\$37,928)</b>	<b>-2.43%</b>	<b>27.84%</b>	<b>\$1,950,000</b>	<b>\$424,651</b>
<b>EMPLOYEE CONTRIB</b>	<b>5,936,058</b>	<b>6,064,834</b>	<b>5,975,927</b>	<b>5,871,882</b>	<b>5,819,320</b>	<b>(\$52,562)</b>	<b>-0.90%</b>	<b>10.54%</b>	<b>\$6,432,480</b>	<b>\$613,160</b>
<b>NET COST - ALL PLANS</b>	<b>34,345,203</b>	<b>34,415,013</b>	<b>33,868,814</b>	<b>32,549,449</b>	<b>35,164,435</b>	<b>69,810</b>	<b>0.21%</b>	<b>4.55%</b>	<b>37,177,469</b>	<b>1,601,394</b>
# OF EMPLOYEE	2,032	1,998	1,851	1,796	1,826				1,826	
PER EMPLOYEE COST	16,902	17,225	18,295	18,123	19,258	1,134	6.26%	5.72%	20,360	1,102

# CCCD HEALTH BENEFITS REPORT 2023-2024 ADOPTED BUDGET

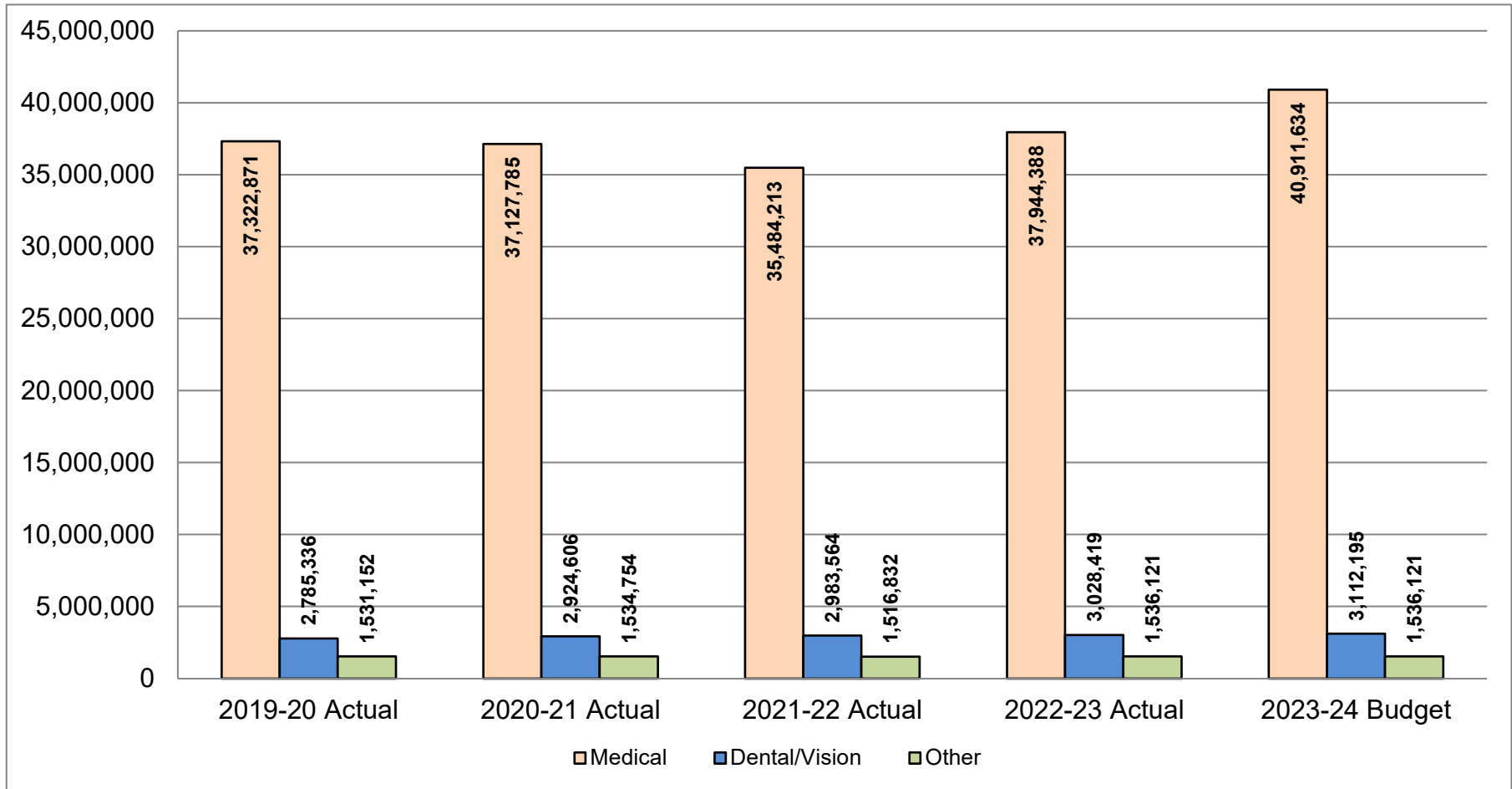
PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2023-2024 AS OF 3/30/22 BASED ON PAID CLAIMS.

	MONTHLY		MONTHLY				
MEDICAL	SINGLE	RATE	FAMILY	RATE			TOTAL
SELF INSURED	233	\$1,997.65	378	\$2,618.59			\$17,463,373
UHC	452	\$518.94	163	\$1,089.71			\$4,946,212
KAISER	201	\$715.68	331	\$1,738.44			\$8,631,321
BLUE SHEILD	93	\$821.46	364	\$2,049.90			\$9,870,728
<b>TOTAL</b>	<b>979</b>		<b>1,236</b>				
<b>TOTAL MEDICAL</b>							<b>\$40,911,634</b>
<b>DENTAL</b>	751	\$60.21	1,246	\$151.73			\$2,811,301
<b>VISION</b>	486	\$8.44	1,126	\$18.63			\$300,894
<b>OTHER INSURANCE</b>							\$1,536,121

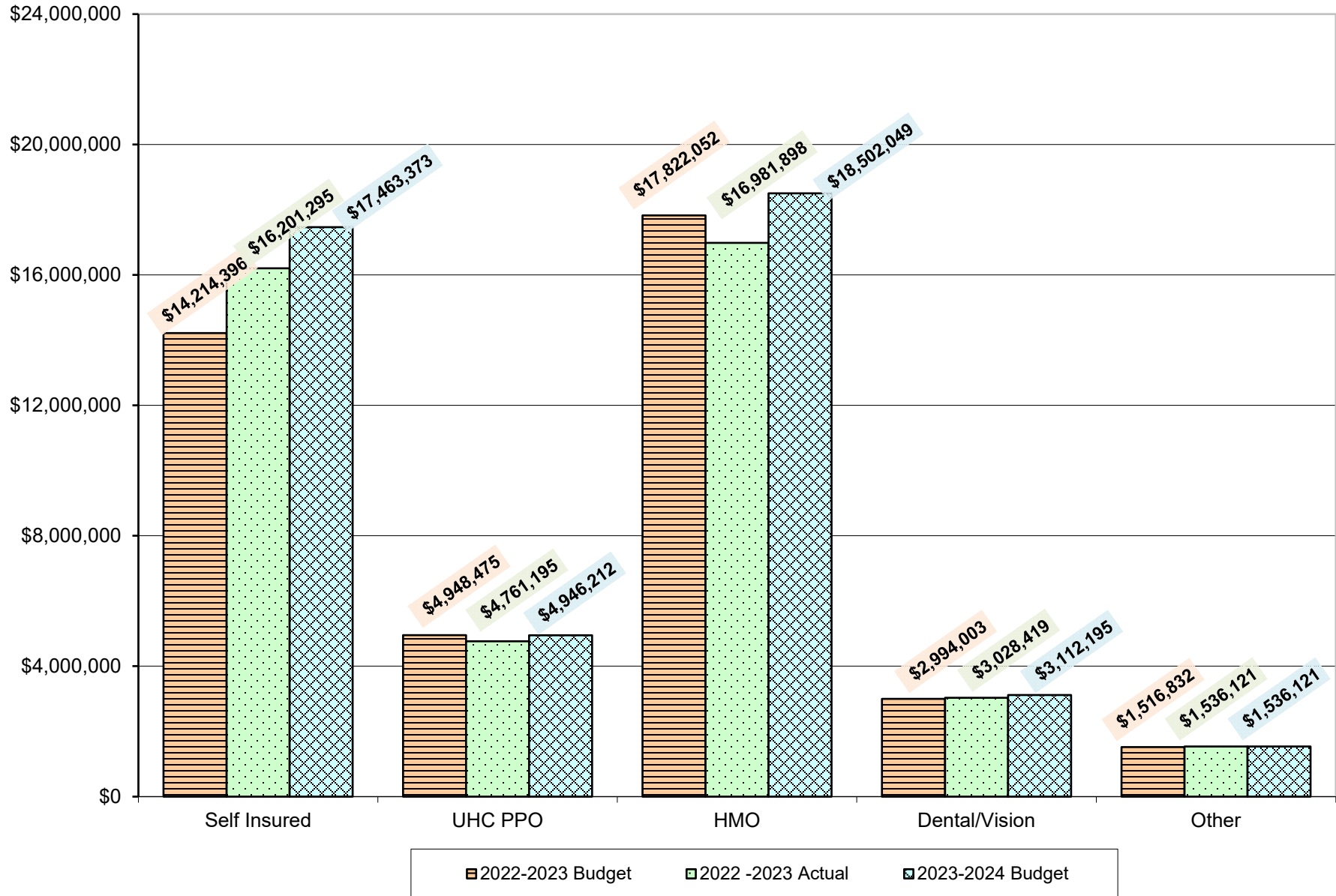
<b>TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS</b>	<b>\$45,559,950</b>
FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES	\$8,382,480
GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE	<b>\$37,177,469</b>
# OF EMPLOYEES COVERED	1,826
PER EMPLOYEE COST FOR 2023-2024	<b>20,360</b>
NET \$ INCREASE FROM ACTUAL 2022-2023 TO PROJECTED COST FOR 2023-2024	<b>\$1,601,394</b>
NET % INCREASE FROM ACTUAL 2022-2023 TO PROJECTED COST FOR 2023-2024	<b>4.92%</b>
NET \$ INCREASE FROM ACTUAL 2022-2023 TO PROJECTED COST FOR 2023-2024	<b>\$3,894,328</b>
NET % INCREASE FROM ACTUAL 2022-2023 TO PROJECTED COST FOR 2023-2024	<b>11.70%</b>
AVAILABLE RESERVE AS OF 6/30/2021 FOR RUNOUT CLAIMS	\$2,445,234
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/22	\$1,979,692

**DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$20,360 PER EMPLOYEE**

## CCCD HEALTH BENEFITS COST COMPARISON 2019-2020 THROUGH 2023-2024



# CCCD 2023-2024 HEALTH BENEFITS





# CCCD 2022-2023 HEALTH BENEFITS

