Budget Summary
Adopted Budget 2024-2025

September 4, 2024

COASTLINE COMMUNITY COLLEGE ● GOLDEN WEST COLLEGE ● ORANGE COAST COLLEGE ● DISTRICT OFFICE

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SECTION I

BOARD PROCEDURAL MATTER FOR APPROVAL OF 2024-2025 BUDGET

September 4, 2024

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

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

Re: **Adoption of the 2024-25 Fiscal Year Adopted Budget for the Coast Community College District**

BACKGROUND

The enclosed Fiscal Year (FY) 2024-25 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 2024-25 FY Adopted Budget including an overview of the Fiscal Stability Plan, 2022-23 recalculation, 2023-24 budget, and a discussion of the 2024-25 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, fiscal stabilization plan, operational needs, and contractual obligations.

FISCAL STABILITY PLAN

In 2023-24, the District developed a Fiscal Stability Plan (FSP) with the goal to reduce ongoing deficit spending by aligning ongoing expenditures with ongoing revenues, thereby ensuring the District would meet minimum reserve requirements and maintain a healthy fiscal condition. The FSP is a multi-year plan with a phased incremental implementation. Each college and the District Office are tasked with identifying opportunities to increase revenues and decrease expenditures, with a focus on affecting ongoing revenues and ongoing expenditures, while improving budget development practices.

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FSP Phase I: 2023-24

The FSP Phase I was released in March 2024 and resulted in a net increase to 2023-24 unrestricted general fund reserves of $5.69 million. Of that improvement, $4.56 million is ongoing. The decreases in expenditures were largely comprised of recognition of salary savings and the elimination of positions related to the hiring freeze. These actions significantly reduced the variance that had historically existed between budget and actual salaries and benefits costs.

FSP Phase II: 2024-25

For the 2024-25 Adopted Budget, the FSP Phase II reflects new revenues and new reductions beyond what was included in the 2023-24 Adopted Budget and the FSP Phase I. These changes are highlighted in the FSP Phase II report and are embedded in the 2024-25 Adopted Budget.

2023-24 FY BUDGET

State Budget Summary 2023-24 FY

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

The Enacted State Budget reflected the economic realities of shrinking revenues and budget deficits. Throughout the State Budget development, from the January Proposal, the May Revision, and through to the Enacted Budget, the decline in revenues deepened, as reflected in increasing cuts to existing programs and decreasing revenues for new programs. While State revenues were projected to decline, the actual amount of the decline remained unknown due to the delay in the 2022 tax filing deadline to November 2023 (as a result of a State of Emergency declaration for California wildfires), delaying the impact of the greater than anticipated decline to the 2024-25 State Budget. The 2023-24 Enacted Budget projected a budget deficit of $31.5 billion and contained solutions including funding shifts, borrowing, delays, pullbacks, and reductions.

The below table highlights critical components of the January Proposal, May Revision, and Enacted Budget:

2023-24 January Proposal, May Revise, and Enacted Budget Critical Components Chart

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~~ $98.5*

**The 2023-24 Proposition 98 Guarantee was suspended with the 2024-25 Enacted Budget. Please see the 2024-25 Enacted Budget: Proposition 98 section for more information.*

Flexibility was provided for the use of some funds in recognition of the reduction in the Scheduled Maintenance/Instructional Equipment program. Districts were 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.

Additional Revenue Declines Following Enactment of the State Budget

Based on the delayed filing of 2022 taxes in November 2023, state revenues were far lower than projected in the Enacted Budget, increasing the projected 2023-24 budget deficit. Solutions to address the loss of revenues for 2022-23 FY and 2023-24 FY are contained in the Governor's January Proposal for the 2024-25 Budget and revised in the 2024-25 May Revise. A discussion of the loss of revenue and the impact on the 2024-25 State Budget is included in the 2024-25 FY Budget section of this document.

Changes to the District Adopted Budget 2023-24 FY

The Board of Trustees adopted the District's Adopted 2023-24 FY Budget in September 2023. Major changes from the 2023-24 Adopted Budget to the Unaudited Actuals as of August 6, 2024, are noted below:

TOTAL UNRESTRICTED GENERAL FUND	2023-2024 Adopted	2023-2024 Unaudited (as of 6/19/24 P2)
Beginning Balance (District & Colleges)	$ 59,337,450	$ 59,337,450
Prior Year Fund Balance Adjustment	-	-
Adjusted Beginning Balance	$ 59,337,450	$ 59,337,450
Total Revenue	$ 270,515,290	$ 286,237,835
Revenue & Beginning Balance	$ 329,852,740	$ 345,575,285
Total Expected Level of Spending	$ 274,516,367	$ 277,449,080
Estimated Ending Fund Balance	$ 55,336,373	$ 68,126,205
Estimated Ending Fund Balance %	20.16%	24.55%

The first phase of the FSP, released in March 2024, resulted in a net increase to 2023-24 reserves of $5.69 million through an increase in revenues of $1.26 million and a decrease in expenditures of $4.43 million, and the elimination of the projected deficit spending of $3.88 million.

In addition to the FSP, other significant year-end changes were identified. Increases in revenues include $408 thousand from an increase in non-resident tuition rates, $4.6 million increased interest earned from higher than anticipated restricted programs cash balances, $1 million increased lottery funds, $2.4 million increased college dedicated revenue, and a technical adjustment of $7.2 million for the STRS On-behalf payment that is offset by an equal adjustment in expenditures. Increases in expenditures include a $2.0 million transfer to the District Office for an unanticipated HVAC replacement project.

Final Recalculation 2022-23 FY and Second Principal (P-2) Apportionment 2023-24 FY

Each year the California Community College Chancellor's Office (CCCCO) issues a Final Recalculation for the prior fiscal year. This typically occurs in February of the subsequent year, reflecting financial data from the Annual Financial and Budget Report (CCFS-311 Annual) and reporting from district-level external audits. At the same time, the CCCCO issues the P-2 Apportionment Report for the current fiscal year, reflecting P-2 enrollment data and other partial-year data.

The 2022-23 P2 Apportionment report, issued on June 28, 2023, contained a 10.827% revenue deficit related to shortfalls in revenues. This would have reduced the District's SCFF funding by over $24 million. The 2023-24 State Enacted Budget reallocated other state revenues to address nearly all these shortfalls leaving a 1.0% revenue deficit, worth $2.23 million, for 2022-23. Upon the release of the 2022-23 FY final recalculation on March 21, 2024, the revenue deficit has been eliminated.

The 2023-24 P2 Apportionment report, issued on February 21, 2024, contains a 3.5512% revenue deficit, again related to revenue shortfalls. This would reduce the District's SCFF funding by over $7.4 million compared to what was reflected in the District's 2023-24 Adopted Budget. The State Chancellor's Office has advised that reallocations of other state resources are contained in the 2024-25 State Enacted Budget that would resolve this revenue deficit. Based on this advice, there is no change to the District's 2023-24 Adopted Budget standard assumption of a 0.5% revenue deficit.

ENROLLMENT METRICS 2023-24 FY AND BEYOND

As measured in the Spring 2024, P-2 Enrollment report, resident enrollments were 25,321 FTES. The District experienced an enrollment decline of more than 28% over the course of the five-year period from 2017-18 through 2021-22. The District reversed that trend beginning in 2022-23 with 3.17% enrollment growth. In 2023-24 the District experienced enrollment growth of 4.64%. However, due to the combination of the Emergency Conditions Allowance, which allowed the District to be funded on pre-pandemic FTES, and the usage of a rolling three-year average FTES to calculate FTES, the District's SCFF revenue is based on the Stability Adjustment Guarantee in 2023-24; however enrollment growth did not result in higher revenues in 2023-24.

With the significant enrollment growth experienced in 2022-23 and 2023-24, the growth trend is expected to flatten slightly in future years. Enrollment targets are based on the projected growth of 1.0% in each of 2024-25 and 2025-26, and 0.5% in each year thereafter. With these projections, it is projected that the District's SCCF revenue will be based on the Hold Harmless Guarantee in 2024-25, the Funding Floor Guarantee in 2025-26, and will revert to being based on its actual FTES enrollment in 2026-27.

2024-25 FY BUDGET

The 2024-25 Governor's January Budget Proposal, May Revision, and Enacted State Budget

- 2024-25 January Proposal

The Governor's January Budget Proposal for 2024-25 FY represents the first opportunity for the Governor to share his vision for 2024-25 FY. It is based on known and projected fiscal data and the administration's policy priorities.

The January Proposal reflected the impact of continued sharp declines in state revenues resulting in very limited resources to support little more than ongoing baseline increases such as COLA and growth funding. Including the unanticipated 25% decline in 2022-23 income tax collections, and the impact of the decreased State revenues in 2023-24, and 2024-25, the January Proposal reflected a $38 billion budget deficit. Similar to the prior year, the January Proposal includes funding shifts, borrowing, delays, pullbacks, reductions, and spending of reserves. Notably, this includes spending down $5.7 billion, or 60%, of the K-14 Rainy Day Reserve to meet 2023-24 and 2024-25 needs. Also included was a shift of $14 billion of Proposition 98 obligations to future years. The Legislative Analyst's Office disagreed with the viability of this Proposition 98 shift and believed that actual revenues would come in about $15 billion below the Governor's revenue projections, resulting in a much greater budget deficit of $68 billion.

Significant components of the January Proposal are:

- 0.76% COLA for SCFF and selected categorical programs.
- 0.5% funded growth
- $60 million in one-time funds to expand nursing programs and Bachelor of Science in Nursing Partnerships.

- 2024-25 May Revision

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 the 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 following reflects key initiatives emerging in the May Revise.

Before the release of the May Revision, the Legislature passed an Early Action Plan in April 2024 to enact solutions totaling $17.3 billion. These solutions continue the pattern of funding shifts, delays, deferrals, and reductions, as well as some increased revenues and borrowing. The Early Action Plan also authorizes the Administration to sweep one-time funding from prior years.

The May Revision reflects the continued decline in State revenues following the release of the Governor's January Proposal for the 2024-25 Budget. The Governor continued the focus on supporting only baseline adjustments for core programs and added an effort to sweep funds that have already been appropriated, but that are deemed to not be a core program and/or may be in excess of perceived need. Even so, the projected state deficit has grown from the $38 billion projected with the Governor's January budget proposal to $45 billion projected with the May Revision. The May Revision included similar strategies as proposed in January to address the state deficit including funding shifts, delays, reductions, and spending down reserves. Most notably, the May Revision projected the complete depletion of the $9.5 billion in the K-14 Rainy Day Fund to meet 2023-24 and 2024-25 needs. This would have left no resources from that fund to meet the projected 2025-26 state deficit of $28.4 billion.

The May Revision also contained an across-the-board reduction to all state agencies of 7.95% from what was proposed in January. The Administration further cautioned that continued deterioration of economic conditions including persistent inflation and high interest rates could have a negative impact on the budget.

The LAO continues to disagree with the revenue projections and the Proposition 98 obligation shift to future years, with an alternate projection of a $78 billion state deficit.

- 2024-25 Enacted State Budget

The 2024-25 Enacted State Budget continued to project a $45 billion deficit and, with a new two-year budget approach, also projected a 2025-26 deficit of $30 billion. The Early Action Plan in April 2024 provided $17 billion in solutions. The Enacted State Budget addresses the remaining $28 billion in 2024-25 through solutions largely as proposed in the May Revision with some changes including a plan to begin to restore the Rainy Day Fund beginning with a deposit of $1.1 billion after 2024-25. The Enacted Budget adopts the proposed 7.95% across-the-board reductions to all state agencies.

While the Enacted Budget also defers cash payments of the SCFF; $446.4 million is deferred from 2023-24 to 2024-25 and $243.7 million is deferred from 2024-25 to 2025-26, the State Chancellor's Office doesn't anticipate net cash impact to districts from these deferrals. The District has sufficient cash balances to manage any impact that would occur from these deferrals.

Funding for community colleges relies on reserves and operational savings to provide support to "core" programs or services without significant reductions. However, one-time funding for some programs was eliminated and $65 million in one-time funding for Nursing and $5 million in one-time funding for Pathways for the Low-Income Workers Demonstration Project were carved out from the amount provided for Strong Workforce. In addition, the Enacted Budget reappropriates approximately $18.8 million in unspent 2020 Strong Workforce funds and $21.3 million in unused 2022 Student Success and Completion Grant Funds.

Below is a chart comparing the 2024-25 January Proposal, the May Revision, and the Enacted Budget:

2024-25 January Proposal, May Revise, and Enacted Budget Critical Components/Changes

Description	**January Proposal**	**May Revise**	**Enacted Budget**
Funded COLA (SCFF and Selected Categorical Programs)	0.76**%**	1.07%	1.07%
Funded Growth	0.5%	0.5%	0.5%
Expanded Nursing (one-time funding carved from Strong Workforce per Enacted Budget)	$60M	$60M	$60M
Expand e-Transcript California (one-time funding)	--	$12M	$12M
Common Cloud Data Platform Demonstration Program (one-time funding)	--	$12M	--
Mapping Pathways for Credit for Prior Learning (one-time funding)	--	$6M	$6M
Pathways for Low-income Workers Demonstration Project (one-time funding carved from Strong Workforce per Enacted Budget)	--	$5M	$5M
Strong Workforce (General Allocation)	--	--	($65M)
Financial Aid Assistance for FAFSA Delays	--	--	$20M
Projected State Deficit	$38B	$45B	$45B
Proposition 98 Guarantee	$109.05B	$109.13B	$115B*

**Includes repayment of $4 billion of the $8 billion suspended in 2023-24.*

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.

Several actions were taken in the 2024-25 Enacted Budget related to the Proposition 98 Guarantee as part of the package of State Deficit Solutions. First, a shift of $6.2 billion of $8.8 billion in overpayments to districts in 2022-23 to future years. The remaining $2.6 billion of the overpayment for 2022-23 is treated as a deferral pushed ahead to 2023-24. In addition, Proposition 98 has been suspended for 2023-24, creating over $8 billion of "maintenance factor" to be returned to districts in coming years. The 2024-25 Proposition 98 Guarantee is significantly higher than in 2023-24. Part of that increase is used to partially repay the suspension in 2023-24. The impact of these shifts, deferrals, and suspensions is to reduce the State's deficit by about $16.8 billion.

Coast District Budget Development 2024-25 FY

Following the release of the Governor's January Budget Proposal and the May Revision, 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. Since that time, Budget Assumptions have been refined based on new information emerging in the budget development process, including the continued impact of the FSP. Those evolving assumptions are summarized in the following table:

FY 2024-25 Adopted Budget Assumption Chart

	July 2023 Enacted Budget	January 2024	May 2024	July 2024 Enacted Budget
Salary Increases				
Statutory COLA (COLA is NOT Proposed for all Categorical Programs)	8.22%	0.76%	1.07%	1.07%
Step/Column	✓	✓	✓	✓
Health & Welfare	$20,360	$22,300	$22,300	$21,400
Payroll Taxes	CalSTRS – 3.2%	CalSTRS – 3.2%	CalSTRS – 3.2%	CalSTRS – 3.2%
	CalPERS – 9.4%	CalPERS – 9.4%	CalPERS – 9.4%	CalPERS – 9.4%
Pension				
CalSTRS Employer Contribution	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution	26.68%	26.68%	27.80%	27.05%
Vacancies				
Assumed filled/budgeted	✓	✓	✓	✓
Hiring Freeze (thru June 30, 2024)	✓	✓	✓	✓
California CPI (applied to non-labor cost)	3.55%	2.83%	2.83%	3.23%
Budget Formula				
Total Computational Revenue @ SCFF FY 24-25 Funding	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA	HH + COLA	HH + COLA
Supplemental & Success (3-Year Average)	✓	✓	✓	✓
SCFF Deficit Factor	0.50%	0.50%	0.50%	0.50%
New Funding Floor Based on FY 24-25, Effective FY 25-26	✓	✓	✓	✓
Enrollment				
Reported FTES	24,073.45 (@ P2)	24,894.39 (@ P1)	25,320.83 (@ P2)	25,320.83 (@ P2)
Funded FTES (3-Year Average)	27,181	26,213	26,362	26,362
Funded Growth (FY 23-24 State @ 0.5%)	Local 0%	Local 0%	Local 0%	Local 0%
Budget Basis	27,181 (3-Year Rolling Average)	26,213.09 (3-Year Rolling Average)	26,361.81 (3-Year Rolling Average)	26,361.81 (3-Year Rolling Average)
Non-Resident Tuition ($388 + $51 Capital Outlay)	$412	$439	$439	$439
Lottery	$177	$177	$177	$191
Compliance				
Reserve per Board Policy BP6300	16.70%	16.70%	16.70%	16.70%
50% Law	✓	✓	✓	✓
FON Strategic Plan	✓	✓	✓	✓

Budget Allocation Model

The 2024-25 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 85% 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, stability adjustment, 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 stability adjustment. Due to the dynamics of this three-way comparison, the District's actual increase in revenue may be less than the funded COLA.

- Stability Adjustment
    - The stabilization adjustment provides a 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 was funded by the stability adjustment in the 2023-24 FY due to the ECA that artificially increased the District's 2022-23 FY enrollment to the 2019-20 FY level.
- 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 is projected to be funded by the Hold Harmless Guarantee in 2024-25.

- 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.
  - 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.

Total Unrestricted Revenues

Total estimated unrestricted general fund revenues for 2024-25 are projected at $282 million including $19.3 million in dedicated revenues. In addition, $1.7 million is projected to be withdrawn from reserves to cover projected deficit spending.

Grants and Categorical Funding

The District's estimated Grants and Categorical Program funding across all federal, state, and local sources for the 2024-25 FY is projected to be $124 million.

The number of state-determined categorical restricted programs has risen markedly in recent years. For the year beginning July 1, 2024, we estimate that the District will be managing more than 77 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.

2024-25 Proposed COLA Chart

Categorical Funds Proposed to Receive COLA	COLA	No COLA
Adult Education Program - Main	✓	
Student Equity and Achievement Program		✓
Student Success Completion Grant		✓
Part-time Faculty Health Insurance		✓
Strong Workforce Program		✓
Extended Opportunity Programs and Services (EOPS)	✓	
Disabled Students Programs and Services (DSPS)	✓	

Categorical Funds Proposed to Receive COLA	COLA	No COLA
Full-time Faculty Hiring		✓
California College Promise (AB 19)		✓
CalWORKs Student Services	✓	
Mathematics, Engineering, Science Achievement (MESA)		✓
Cooperative Agencies Resources for Education (CARE)	✓	
Part-time Faculty Compensation		✓
Part-time Faculty Office Hours		✓
Veteran Resource Centers		✓
LGBTQ+ Student Support		✓
Umoja		✓
Asian Americans, Native Hawaiians, and Pacific Islanders (AANHPI) Student Achievement Program		✓

Expense Estimates

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases, and a 1.07% COLA for represented and confidential employees netted against the difference between the cost of retiring employees and new replacements resulting in an estimated increase of $1.8 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 including 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 in 2024-2025. 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 4.6% or approximately a $1.9 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 2024 study measured this liability at approximately $110 million on June 30, 2024. This reflects a decrease of approximately $7.4 million from the 2023 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 $8.9 million. The Fiduciary Net Position of this trust on June 30, 2024, was $102.7 million, meaning the liability was approximately 93.3% funded. This leaves a Net OPEB Liability (NOL) of $7.2 million.

Pension Costs

Employer contributions for CalPERS are expected to increase from 26.68% to 27.05% of payroll. No change to employer contributions from the CalSTRS employer rate of 19.1% starting July 1, 2024.

Based on these projections, the District will experience an increase across its pension programs of $0.3 million. To help mitigate these obligations, the District joined the CCLC PARS Pension Stabilization Program.

Total Unrestricted Expense Estimate

The total unrestricted general fund estimated expenditures equate to $283.7 million, including a beginning fund balance of $68.1 million. The FSP is still being developed for 2024-25. The Adopted Budget will reflect the impact of the FSP.

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 the District have a Board-approved reserve requirement of a minimum of two months of operating expenditures, equivalent to 16.76%. 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 16.76%, 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 CCCCO has been using the two months of operating expenditures as a standard benchmark in its district budget evaluation for the past two years.

The prior year-end fund balance was approximately 24.94%. Our multi-year projections suggest that the District's reserves will meet the 16.76% required reserves for the next three years. However, deficit spending beginning in 2024-25 FY will cause the district's reserves to decline and it will fall just short of required reserves with a projected 2027-28 FY reserve of 14.90%. The District is continuing the development of a fiscal stabilization plan that will provide implementable solutions to preserve reserves.

Capital Outlay

The Golden West College Fine Arts project was funded in fiscal year 2023-24 and continues to progress through the design process with 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's Language and Social Science Building, Golden West College Language Arts Complex, OCC Chemistry, and the Fine Arts projects. With State Proposition 51 funds having nearly been exhausted, on July 3rd, the Legislature passed and the Governor signed AB 247 officially placing a State school bond on the ballot in November 2024. The bond authorizes $10B for K-14 school facilities, including $1.5B for community colleges.

In addition to the school bond, the State also passed SB 867, which also authorizes a $10B climate bond to be included on the November 2024 ballot amongst other State-wide voter initiatives. With a rather crowded ballot, AB 440 was subsequently passed to stipulate the order in which the measures will be listed on the ballot. The School facility bond will be listed first amongst the multiple measures, with the number Proposition 2.

Scheduled Maintenance Program (Deferred Maintenance) and Instructional Support

The Scheduled Maintenance and Instructional Support Block Grant serves as a vital funding stream in addressing "small capital" needs (i.e., technology replacement, infrastructure repairs, end-of-life systems replacement, etc.). This program regularly receives annual appropriations and since 2013-14 has provided Coast with approximately $37 million to fund critical infrastructure projects in that time. Fiscal year 2024-25 marks the second consecutive year in which the program is not proposed to receive funding.

Measure M

The District has expended approximately 93.5% of its project funds under the Measure M General Obligation bond. All major project work on Measure M is coming to a close. However, Measure M will continue to provide a meaningful transformation to our decades-old campus infrastructure through the Measure M Endowment fund.

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 lack of Scheduled Maintenance funding from the State, the Measure M endowment will provide the

District with $5 million to fund some of the "small capital" project needs on campus in fiscal year 2024-25.

LOOKING AHEAD

The State continues to experience the impact of continued reduction in revenues and increasing budget deficits, resulting in the exhaustion of reserves and severe reductions to categorical programs signaling 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.

The transitory plan to ease out of Hold Harmless at the end of FY 2024-25 and enter into a permanent funding floor in 2024-25 will result in a "fiscal plateau", that will leave the District with flat SCFF revenue projected at $239.3 million in 2025-26, the same level as in 2024-25.

The District has made great strides in communicating budget information and challenges. Greater collaboration with constituency groups and improved sharing of transparent budget information continues to be a priority. The continued development of the FSP supports 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 is ongoing.

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 2024-25 FY is scheduled for presentation and adoption on September 4, 2024, and the annual Financial and Budget Report (CCFS 311) will be sent to the CCCCO on or before October 10, 2024.

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 CCCCO before December 31.

The Adopted Budget is presented to the Board for adoption.

TOTAL GENERAL FUND SUMMARY (FY 2024-2025)

	ADOPTED BUDGET 2023-2024	UNAUDITED ACTUAL 2023-2024	ADOPTED BUDGET 2024-2025
BEGINNING FUND BALANCE	**$59,337,450**	**$59,337,450**	**$68,126,206**
REVENUES			
Federal Revenue	$7,134,062	$4,627,775	$ 5,958,839
State Revenue	$173,310,516	$133,936,676	$161,969,967
Local Revenue	$214,255,304	$222,899,806	$229,596,076
TOTAL REVENUE	**$394,699,882**	**$361,464,256**	**$397,524,882**
EXPENDITURES			
Academic Salaries	$110,534,463	$116,253,355	$119,003,334
Classified Salaries	$88,022,821	$75,631,267	$82,941,376
Employee Benefits	$86,727,815	$93,300,264	$86,778,164
Supplies and Materials	$9,953,846	$7,000,506	$10,650,536
Other Operating Expenses and Services	$83,632,713	$33,942,747	$77,453,906
Capital Outlay	$4,578,530	$5,627,875	$4,832,802
TOTAL EXPENDITURES	**$383,450,188**	**$331,756,014**	**$381,660,118**
Excess / (Deficiency) of Revenues over Expenditures	$11,249,694	$29,708,242	$15,864,764
Other Financing Sources	$1,124,313	$1,644,648	$1,160,093
Other Outgo	$16,375,084	$22,564,134	$19,026,425
Net Increase / (Decrease) in Fund Balance	($4,001,077)	$8,788,756	($2,001,568)
ENDING FUND BALANCE, JUNE 30	**$55,336,373**	**$68,126,206**	**$66,124,638**
FUND BALANCE DESIGNATIONS			
Committed Fund Balance			
Board Mandated Reserve	$45,844,234	$45,119,242	$45,119,242
Assigned Fund Balance			
Colleges Beginning Balance	$2,882,342	$11,727,811	$9,726,243
Contingency Holding	$0	$1,202,520	$1,202,520
Contractual Obligations	$800,000	$906,357	$906,357
Curriculum Protection Account	$1,245,000	$1,245,000	$1,245,000
Deficit Factor	$4,564,797	$7,027,865	$7,027,865
Districtwide Marketing	$0	$573,130	$573,130
Undesignated	$0	$324,281	$324,281
TOTAL FUND BALANCE	**$55,336,373**	**$68,126,206**	**$66,124,638**

SECTION II

REVENUE AND EXPENSE SUMMARY

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Total General Fund Revenue

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
8100-FEDERAL REVENUE				
Restricted	7,134,062	4,627,775	5,958,839	-1,175,223
TOTAL FEDERAL REVENUE	**7,134,062**	**4,627,775**	**5,958,839**	**-1,175,223**
8600-STATE REVENUE				
Restricted	113,114,259	67,098,331	112,551,318	-562,941
Unrestricted	60,196,257	66,838,344	49,418,649	-10,777,608
TOTAL STATE REVENUE	**173,310,516**	**133,936,675**	**161,969,967**	**-11,340,549**
8800-LOCAL REVENUE				
Restricted	4,686,271	4,250,315	5,208,310	522,039
Unrestricted	209,569,033	218,649,492	224,387,766	14,818,733
TOTAL LOCAL REVENUE	**214,255,304**	**222,899,807**	**229,596,076**	**15,340,772**
8900-OTHER FINANCING SOURCES				
Restricted	374,313	894,648	410,093	35,780
Unrestricted	750,000	750,000	750,000	0
TOTAL OTHER FINANCING SOURCES	**1,124,313**	**1,644,648**	**1,160,093**	**35,780**
TOTAL GENERAL FUND REVENUE	**395,824,195**	**363,108,904**	**398,684,975**	**2,860,780**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Unrestricted General Fund Revenue

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
8600-STATE REVENUE				
8612 Principal Apportionment	12,549,985	22,490,047	14,968,165	2,418,180
8613 General Apportionment	0	4,149,635	4,076,831	4,076,831
8613 BFAP Fin Aid Admin	346,933	0	0	-346,933
8613 2% Enrollment Fee Admin	0	7,402	0	0
8613 Part Time Faculty Compensation	681,497	649,247	678,368	-3,129
8613 Part-Time Faculty Insurance	0	293,413	294,640	294,640
8630 Educational Protection Account	35,495,989	22,920,714	21,922,260	-13,573,729
8671 Homeowner's Exemptions	625,000	623,410	625,000	0
8673 Timber Yield Tax	0	0	0	0
8681 State Lottery	5,402,748	6,646,867	5,857,397	454,649
8685 Mandated Cost Reimbursement	1,017,274	1,003,722	995,988	-21,286
8699 CalSTRS On-Behalf Payment	0	7,273,973	0	0
8699 Other State Income	4,076,831	779,914	0	-4,076,831
TOTAL STATE REVENUE	**60,196,257**	**66,838,344**	**49,418,649**	**-10,777,608**
8800-LOCAL REVENUE				
8810 District Taxes (Including Subventions)	179,580,176	180,244,297	187,718,523	8,138,347
8830 Contracted Services	0	290,871	0	0
8840 Sales	30,000	0	30,000	0
8850 Rentals and Leases	1,317,750	1,572,745	2,527,631	1,209,881
8860 Interest	1,000,000	5,641,380	4,500,000	3,500,000
8871 Child Development Lab School	573,250	570,113	617,000	43,750
8874 Student Enrollment Fee	12,337,357	12,920,612	12,920,612	583,255
8879 Transcript Fee	23,500	41,638	31,000	7,500
8880 Non-Resident Student Fees - Out of State	4,100,000	3,802,521	4,000,000	-100,000
8880 Non-Resident Student Fees - International	9,800,000	10,505,326	10,500,000	700,000
8889 Class Audit Fee	0	2,843	0	0
8889 Library Fines	0	395	0	0
8889 Application Fees	50,750	64,910	52,000	1,250
8889 Range Fees	60,000	129,983	60,000	0
8889 Other Student Fees and Charges	0	31,264	0	0
8893 Parking Fines	496,250	543,671	456,000	-40,250
8895 Legal Judgments and Settlements	0	0	0	0
8899 Miscellaneous Local Income	200,000	2,286,923	975,000	775,000
TOTAL LOCAL REVENUE	**209,569,033**	**218,649,492**	**224,387,766**	**14,818,733**
8900-OTHER FINANCING SOURCES				
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	0	0	0
8987 Transfer from Financial Aid Fund	0	0	0	0
TOTAL OTHER FINANCING SOURCES	**750,000**	**750,000**	**750,000**	**0**
TOTAL GENERAL FUND UNRESTRICTED REVENUE	**270,515,290**	**286,237,836**	**274,556,415**	**4,041,125**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
8100-FEDERAL REVENUE				
8120 ARP HEERF III MSI	1,015,887	340,094	675,793	-340,094
8120 Federal Work Study Program	771,728	750,813	916,331	144,603
8120 5% Administrative Allowance	220,682	67,195	199,662	-21,020
8120 HEERF II Minority Serving Inst.	184,113	0	184,113	0
8140 TANF-Transitional Assistance Needy Family	144,568	154,005	146,308	1,740
8170 Perkins	1,539,451	1,510,116	1,688,297	148,846
8190 ARPA State & Local Fiscal Recovery	50,000	15,948	0	-50,000
8190 Aquatic Center	36,188	36,313	59,347	23,159
8190 Child Dev Training Consortium	0	13,800	0	0
8190 Gateway 2 STEM	1,271,201	598,779	672,422	-598,779
8190 Increase NCAE K12 RING Capacity CCC	511	96,997	0	-511
8190 NEH: The Vietnam War Institute	27,297	0	0	-27,297
8190 NSF Scholarships in STEM	1,374,906	395,495	979,411	-395,495
8190 Project RAISE	19,786	30,509	19,277	-509
8190 Promoting Cross-Enrollment	116,143	63,885	52,258	-63,885
8190 Title V STEM Academy	202,961	223,883	0	-202,961
8190 WIOA Adult Ed & Family Lit 22/23	158,640	329,942	365,620	206,980
TOTAL FEDERAL REVENUE	**7,134,062**	**4,627,775**	**5,958,839**	**-1,175,223**
8600-STATE REVENUE				
8622 Economic Opportunity (EOPS)	6,588,536	5,041,485	6,039,850	-548,686
8623 Disabled Student Allowance (DSPS)	4,935,080	4,670,969	5,653,622	718,542
8625 CalWORKS Welfare Reform	1,155,844	795,300	1,364,322	208,478
8627 AANHP Student Achievement	463,394	111,876	1,097,359	633,965
8627 Adult Education AEBG	2,954,873	2,861,203	2,046,203	-908,670
8627 AS RN Enrollment Growth Retention	0	346	232,560	232,560
8627 Basic Needs Centers	2,150,315	1,110,803	2,256,319	106,004
8627 Board Financial Asst Prgm	1,735,445	1,483,979	1,835,817	100,372
8627 CAFYES	952,667	871,365	929,078	-23,589
8627 CCAP Instructional Materials CCC	482	450	32	-450
8627 CRPP Innovative Best Practices	899,923	480,893	419,029	-480,894
8627 California College Promise	4,570,112	2,581,304	4,184,458	-385,654
8627 CalFresh Outreach	29,267	11,029	1,248	-28,019
8627 Campus Safety & Sexual Assault	10,105	3,242	4,264	-5,841
8627 Care	741,696	498,532	782,820	41,124
8627 Culturally Competent Faculty PD DIS	64,745	64,723	0	-64,745
8627 Dream Resource Liaison Support	939,967	407,182	828,352	-111,615
8627 EEO Best Practices DIST	208,333	106,829	101,504	-106,829
8627 EEO Innovative Best Practices	150,000	150,000	150,000	0
8627 ELL Healthcare Pathways	0	105,584	490,312	490,312
8627 Equal Employment Opportunity	294,755	38,422	395,221	100,466

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
8600-STATE REVENUE - Continued				
8627 Equitable Plcmt Supt Completion	1,532,441	58,668	1,473,773	-58,668
8627 Financial Aid Technology	165,074	59,077	227,894	62,820
8627 Guided Pathways	1,422,299	318,872	1,103,427	-318,872
8627 Holing Grants/Categoricals Transfers	146,085	0	0	-146,085
8627 Hunger Free Campus OCC 19/20	0	15,360	0	0
8627 IT & Security	53,400	53,400	0	-53,400
8627 LGBTQ+ One Time	284,147	52,910	494,304	210,157
8627 Library Service Platform	24,543	15,369	9,174	-15,369
8627 Local & Systemwide Tech & Data Sec	0	0	400,000	400,000
8627 Local IT & Security	200,255	338,089	212,166	11,911
8627 Mental Health Support	1,958,740	1,001,844	1,809,710	-149,030
8627 Nursing Enrollment	273,600	65,597	208,003	-65,597
8627 Prof. Devl. Classified Employee	49,629	15,351	34,472	-15,157
8627 RIGHT Rehab Inv Healing Transform	274,856	0	0	-274,856
8627 Retention & Enrollment Outreach	5,267,296	1,732,434	4,434,649	-832,647
8627 SEA	21,026,644	12,599,304	21,877,690	851,046
8627 Strong Workforce Local	4,537,227	4,576,909	4,007,710	-529,517
8627 Student Food & Housing Support	1,650,996	827,150	2,002,551	351,555
8627 Student Success Completion Grant	7,932,910	7,989,258	9,237,226	1,304,316
8627 Student Transfer Achv. Reform	0	2,551	1,693,100	1,693,100
8627 Transfer Ed & Articulation	0	46,749	99,337	99,337
8627 Veteran Resource Center One-Time	49,307	49,307	0	-49,307
8627 Veteran Resource Center Ongoing	935,263	390,180	870,244	-65,019
8627 ZTC Acceleration Grant	0	13,970	430,337	430,337
8627 ZTC Implementation Grant	540,000	233,183	306,817	-233,183
8627 ZTC Planning Grant	44,207	36,352	7,855	-36,352
8650 State Funded Equipment	1,728,961	-14,012	1,641,193	-87,768
8652 CAI Business Op & Supply Chain Appr	0	110,000	0	0
8652 CAI Cybersecurity Apprenticeship	0	2,823	297,177	297,177
8652 CCAP Instructional Materials GWC	56,265	23,614	32,651	-23,614
8652 CTE Data Unlocked Initiative	30,761	4,251	26,510	-4,251
8652 Cal Law Pathway Initiate (CLPI)	0	36,690	62,310	62,310
8652 Common Course Numbering Program	0	140,592	576,570	576,570
8652 Direct Assessment CBE Collab	317,575	203,236	114,339	-203,236
8652 IEPI Innovation & Effectiveness	127,139	76,956	50,183	-76,956
8652 ITPP Implementation	0	0	15,000	15,000
8652 ITPP Planning	0	0	1,906	1,906
8652 Institutional Effectiveness IEPI	59,040	59,040	0	-59,040
8652 K-16 OC Pathways	1,197,283	234,517	962,766	-234,517
8652 Regional Equity & Recovery Partners	140,276	30,826	109,450	-30,826

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Estimate of Restricted General Fund Revenue

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
8600-STATE REVENUE - Continued				
8652 Strong Workforce Regional	3,627,356	3,596,500	3,584,688	-42,668
8652 Student Equity and Achievement CCDP	0	752,306	7,143,694	7,143,694
8652 UMOJA	856	33,131	1,025	169
8681 Restricted Lottery	6,304,653	2,879,240	7,201,037	896,384
8690 COVID-19 Recovery Block Grant	13,240,543	5,416,931	7,823,612	-5,416,931
8690 L.A.E.P. Admin Cost Allowance	331,757	54,778	0	-331,757
8690 Learning Align Employment Prgm	6,294,164	70,339	0	-6,294,164
8690 MESA	2,234,215	481,953	2,495,892	261,677
8690 On Behalf Pension Contribution	0	631,516	0	0
8690 RIGHT Rehab Inv Healing Transform	0	83,737	191,119	191,119
8690 Rising Scholars Network	208,957	199,406	106,903	-102,054
8690 UMOJA Campus Programs	0	102,567	360,484	360,484
TOTAL STATE REVENUE	**113,114,259**	**67,098,331**	**112,551,318**	**-1,012,490**
8800-LOCAL REVENUE				
8832 LA NetLab Hub	199,669	0	211,669	12,000
8876 Health Services	2,175,694	1,882,511	1,900,952	-274,742
8877 Material Fees	731,986	317,384	731,986	0
8881 Parking Services	1,449,820	1,947,861	1,814,546	364,726
8885 Student Rep Fee	35,000	0	35,000	0
8899 Berkeley Puente CC Prgm	46,501	50,491	81,010	34,509
8899 CalOptima Health	0	0	420,000	
8899 Center for Inclusive Computing	8,000	7,999	0	-8,000
8899 OC Free Tax Prep Campaign	0	2,539	0	0
8899 OC United Way	1,721	423	8,259	6,538
8899 OCAPICA Civic Engagement	5,000	122	4,888	-112
8899 UCI Internship Mentors	7,993	7,146	0	-7,993
8899 UCI Puente CC Prgm	24,887	33,837	0	-24,887
TOTAL LOCAL REVENUE	**4,686,271**	**4,250,315**	**5,208,310**	**102,039**
8900-OTHER FINANCING SOURCES				
8981 Transfer From General	326,080	212,202	352,822	26,742
8981 Transfer From Other Restricted funds	0	625,000	0	0
8987 Transfer From Financial Aid	48,233	57,446	57,271	9,038
TOTAL OTHER FINANCING SOURCES	**374,313**	**894,648**	**410,093**	**35,780**
TOTAL GENERAL FUND RESTRICTED REVENUE	**125,308,905**	**76,871,067**	**124,128,560**	**-2,049,894**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Total General Fund Expenditures

2024-2025

		Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
General Fund					
1100	Instructors Regular Salaries	48,318,293	47,233,250	48,096,393	-221,900
1200	Non-Instructional Regular Contract	26,335,595	25,784,887	27,748,297	1,412,702
1300	Instructors Hourly	29,154,349	34,934,601	34,260,852	5,106,503
1400	Non-Instructional Hourly	6,726,226	8,300,616	8,897,792	2,171,566
1000	**CERTIFICATED SALARIES**	**110,534,463**	**116,253,355**	**119,003,334**	**8,468,871**
2100	Classified Salaries Regular Contract	69,019,170	61,569,407	68,759,314	-259,856
2200	Instructional Aide Regular Contract	5,515,628	5,251,133	5,387,665	-127,963
2300	Non-Instructional, Hourly	12,538,891	7,685,579	7,747,058	-4,791,833
2400	Instructional Aide, Hourly	949,132	1,125,148	1,047,339	98,207
2000	**CLASSIFIED SALARIES**	**88,022,821**	**75,631,267**	**82,941,376**	**-5,081,445**
3000	**STAFF BENEFITS**	**86,727,815**	**93,300,264**	**86,778,164**	**50,349**
4000	**BOOKS, SUPPLIES AND MATERIALS**	**9,953,846**	**7,000,506**	**10,650,536**	**696,690**
5000	**OTHER OPERATING EXP AND SERVICES**	**83,632,713**	**33,942,747**	**77,453,906**	**-6,178,807**
6000	**CAPITAL OUTLAY**	**4,578,530**	**5,627,875**	**4,832,802**	**254,272**
7100	Debt Retirement Long Term Debt	1,870,416	1,851,721	1,870,416	0
7200	Intrafund Transfers Out Sub Funds	0	0	0	0
7300	Interfund Transfer Out to General Fund	48,233	837,202	57,271	9,038
7300	Interfund Transfer Out to Child Care	0	0	0	0
7300	Interfund Transfer Out to Capital Outlay	0	4,200,000	0	0
7300	Interfund Transfer Out to Insurance	0	0	0	0
7300	Interfund Transfer Out to Reimbursable Fund	0	0	0	0
7300	Interfund Transfer Out to Financial Aid	506,992	472,167	506,992	0
7500	Student Financial Aid	9,712,646	11,676,176	11,798,318	2,085,672
7600	Other Student Aid	3,751,529	3,526,868	4,544,444	792,915
7900	Reserves for Contingencies	485,268	0	248,984	-236,284
7000	**OTHER OUTGO AND RESERVES**	**16,375,084**	**22,564,134**	**19,026,425**	**2,651,341**
	TOTAL GENERAL FUND	**399,825,272**	**354,320,148**	**400,686,543**	**861,271**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Unrestricted General Fund Expenditures

2024-2025

		Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
General Fund					
1100	Instructors Regular Salaries	48,277,818	47,191,089	47,929,140	-348,678
1200	Non-Instructional Regular Contract	21,646,890	21,151,863	21,916,778	269,888
1300	Instructors Hourly	29,069,349	34,739,382	34,095,822	5,026,473
1400	Non-Instructional Hourly	3,595,526	3,360,487	3,510,027	-85,499
1000	**CERTIFICATED SALARIES**	**102,589,583**	**106,442,821**	**107,451,767**	**4,862,184**
2100	Classified Salaries Regular Contract	$54,239,049	50,608,804	$53,867,354	-371,695
2200	Instructional Aide Regular Contract	$4,787,429	4,699,233	$4,734,360	-53,069
2300	Non-Instructional, Hourly	$2,202,126	2,485,727	$2,114,134	-87,992
2400	Instructional Aide, Hourly	$753,624	646,361	$657,361	-96,263
2000	**CLASSIFIED SALARIES**	**61,982,228**	**58,440,125**	**61,373,209**	**-609,019**
3000	**STAFF BENEFITS**	**75,095,880**	**82,703,566**	**74,021,268**	**-1,074,612**
4000	**BOOKS, SUPPLIES AND MATERIALS**	**2,740,417**	**1,538,414**	**2,306,092**	**-434,325**
5000	**OTHER OPERATING EXP AND SERVICES**	**28,386,297**	**23,541,228**	**27,855,181**	**-531,116**
6000	**CAPITAL OUTLAY**	**825,906**	**459,588**	**896,894**	**70,988**
7100	Debt Retirement Long Term Debt	1,870,416	1,851,721	1,870,416	0
7300	Interfund Transfer Out to General Fund	0	176,835	0	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	2,000,000	0	0
7300	Interfund Transfer Out to Insurance	0	0	0	0
7300	Interfund Transfer Out to Financial Aid	506,992	287,226	506,992	0
7500	Student Financial Aid	30,500	0	25,000	-5,500
7600	Other Student Aid	2,880	7,555	2,180	-700
7900	Reserves for Contingencies	485,268	0	248,984	-236,284
7000	**OTHER OUTGO AND RESERVES**	**2,896,056**	**4,323,337**	**2,653,572**	**-242,484**
	TOTAL UNRESTRICTED GENERAL FUND	**274,516,367**	**277,449,080**	**276,557,983**	**2,041,616**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Unrestricted General Fund Expenditures

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
FUND BALANCE DESIGNATIONS				
Committed Fund Balance				
Board Mandated Reserve	$45,844,234	$45,119,242	$45,119,242	-724,992
Assigned Fund Balance				
Colleges Beginning Balance	$2,882,342	$11,727,811	$9,726,243	6,843,901
Contingency Holding	$0	$1,202,520	$1,202,520	1,202,520
Contractual Obligations	$800,000	$906,357	$906,357	106,357
Curriculum Protection Account	$1,245,000	$1,245,000	$1,245,000	0
Deficit Factor	$4,564,797	$7,027,865	$7,027,865	2,463,068
Districtwide Markecting	$0	$573,130	$573,130	573,130
Undesignated	$0	$324,281	$324,281	324,281
TOTAL FUND BALANCE	**55,336,373**	**68,126,206**	**66,124,638**	**10,788,265**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary of Restricted General Fund Expenditures

2024-2025

		Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
General Fund					
1100	Instructors Regular Salaries	40,475	42,162	167,253	126,778
1200	Non-Instructional Regular Contract	4,688,705	4,633,024	5,831,519	1,142,814
1300	Instructors Hourly	85,000	195,219	165,030	80,030
1400	Non-Instructional Hourly	3,130,700	4,940,129	5,387,765	2,257,065
1000	**CERTIFICATED SALARIES**	**7,944,880**	**9,810,534**	**11,551,567**	**3,606,687**
2100	Classified Salaries Regular Contract	14,780,121	10,960,603	14,891,960	111,839
2200	Instructional Aide Regular Contract	728,199	551,900	653,305	-74,894
2300	Non-Instructional, Hourly	10,336,765	5,199,852	5,632,924	-4,703,841
2400	Instructional Aide, Hourly	195,508	478,787	389,978	194,470
2000	**CLASSIFIED SALARIES**	**26,040,593**	**17,191,142**	**21,568,167**	**-4,472,426**
3000	**STAFF BENEFITS**	**11,631,935**	**10,596,697**	**12,756,896**	**1,124,961**
4000	**BOOKS, SUPPLIES AND MATERIALS**	**7,213,429**	**5,462,092**	**8,344,444**	**1,131,015**
5000	**OTHER OPERATING EXP AND SERVICES**	**55,246,416**	**10,401,520**	**49,598,725**	**-5,647,691**
6000	**CAPITAL OUTLAY**	**3,752,624**	**5,168,286**	**3,935,908**	**183,284**
7300	Interfund Transfer Out to General Fund	48,233	660,367	57,271	9,038
7300	Interfund Transfer Out to Child Care Fund	0	0	0	0
7300	Interfund Transfer Out to Capital Outlay Fund	0	2,200,000	0	0
7300	Interfund Transfer Out to Reimbursable Fund	0	0	0	0
7300	Interfund Transfer Out to Financial Aid	0	184,941	0	0
7500	Student Financial Aid	9,682,146	11,676,176	11,773,318	2,091,172
7600	Other Student Aid	3,748,649	3,519,313	4,542,264	793,615
7000	**OTHER OUTGO AND RESERVES**	**13,479,028**	**18,240,797**	**16,372,853**	**2,893,825**
	TOTAL RESTRICTED GENERAL FUND	**125,308,905**	**76,871,069**	**124,128,560**	**-1,180,345**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

ALL FUNDS SUMMARY

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
General Fund Fund				
Beginning Balance	59,337,450	59,337,450	68,126,206	8,788,756
Revenues	395,824,195	363,108,904	398,684,975	2,860,780
Total	**455,161,645**	**422,446,354**	**466,811,181**	**11,649,536**
Expenditures	399,825,272	354,320,148	400,686,543	861,271
Net Increase/(Decrease) to Fund Balance	-4,001,077	8,788,756	-2,001,568	10,788,265
Ending Balance	**55,336,373**	**68,126,206**	**66,124,638**	**19,577,021**
Reserve:				
Committed	45,844,234	45,119,242	45,119,242	-724,992
Assigned	9,492,139	23,006,964	21,005,396	11,513,257
Total Reserve:	**55,336,373**	**68,126,206**	**66,124,638**	**10,788,265**
Child Development Fund				
Beginning Balance	230,439	230,439	87,883	-142,556
Revenues	1,533,546	1,490,558	1,600,000	66,454
Total	**1,763,985**	**1,720,997**	**1,687,883**	**-76,102**
Expenditures	1,533,546	1,633,114	1,600,000	66,454
Ending Balance	**230,439**	**87,883**	**87,883**	**-142,556**
Capital Outlay Fund				
Beginning Balance	45,666,710	45,666,710	41,365,901	-4,300,809
Revenues	3,075,000	23,607,326	3,554,047	479,047
Total	**48,741,710**	**69,274,036**	**44,919,948**	**-3,821,762**
Expenditures	48,741,710	27,908,135	44,919,948	-3,821,762
Ending Balance	**0**	**41,365,901**	**0**	**0**
Measure M GO Bond Building Fund - Series A, D, F				
Beginning Balance	50,103,589	50,103,589	31,646,323	-18,457,266
Revenues	2,117,518	1,872,309	1,145,597	-971,921
Total	**52,221,107**	**51,975,898**	**32,791,920**	**-19,429,187**
Expenditures	52,221,107	20,329,576	32,791,920	-19,429,187
Ending Balance	**0**	**31,646,323**	**0**	**0**
Measure M GO Bond Building Fund - Series B, C, E				
Beginning Balance	62,694,302	62,694,302	63,175,105	480,803
Revenues	-1,394,276	1,269,215	1,175,600	2,569,876
Total	**61,300,026**	**63,963,517**	**64,350,705**	**3,050,679**
Expenditures	61,300,026	788,411	64,350,705	3,050,679
Ending Balance	**0**	**63,175,105**	**0**	**0**

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

ALL FUNDS SUMMARY

2024-2025

	Adopted Budget 2023-24	Unaudited Actual 2023-24	Adopted Budget 2024-25	Difference 2023-24 to 2024-25
Self-Insurance Fund				
Beginning Balance	140,902,680	140,902,680	156,302,375	15,399,695
Revenues	53,889,949	60,974,017	60,482,578	6,592,629
Total	**194,792,629**	**201,876,697**	**216,784,953**	**21,992,324**
Expenditures	48,468,485	45,574,322	47,728,983	-739,502
Reserve for Medical/Workers' Comp Claims	8,862,889	0	10,102,805	1,239,916
Reserve for Pension Benefit Trust	5,833,098	0	6,276,393	443,295
Reserve for Retiree Liability	131,628,157	0	152,676,773	21,048,616
Ending Balance	**0**	**156,302,375**	**0**	**0**
Student Financial Aid				
Beginning Balance	-6,926	-6,926	-755	6,171
Revenues	45,553,991	49,478,966	53,683,770	8,129,779
Total	**45,547,065**	**49,472,040**	**53,683,015**	**8,135,950**
Expenditures	45,553,991	49,472,795	53,683,770	8,129,779
Ending Balance	**-6,926**	**-755**	**-755**	**6,171**
Non-Restricted Reimbursable Operations Fund				
Beginning Balance	0	0	0	0
Revenues	10,495,316	9,620,899	10,541,796	46,480
Total	**10,495,316**	**9,620,899**	**10,541,796**	**46,480**
Expenditures	10,495,316	9,620,899	10,541,796	46,480
Ending Balance	**0**	**0**	**0**	**0**

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 Vacancy 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 Colleges

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	Royalities
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 Colleges

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 Colleges

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 PY
8613	Other General Apportionment
86131	Other General Apportionment PY
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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
8630	EPA Proceeds
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
86901	Other State Revenues PY
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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
8864	Other Income Late Charges
8865	Other Income Penalty Charges
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
88991	Other Local Income PY
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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
911	Cash
9110	Cash Awaiting Deposit
91101	Cash Awaiting Deposit District
91102	Cash Awaiting Deposit OCC
91103	Cash Awaiting Deposit GWC
91104	Cash Awaiting Deposit CCC
91105	Cash Awaiting Deposit Stdt 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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
91161	Stud Cash Clearing Banner
91162	Stud Credit Card Clearing Banner
912	Investments
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

Coast Colleges

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
92230	Prepaid Expense Mid Month
930	Capital Assets
9310	Sites
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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
9513	Banner AR Non Student Liability
95131	Grants Unearned Revenue
95132	Grants Unposted Refunds
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

COAST COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

Chart: D

ACCOUNT	ACCOUNT DESC
97168	Other Income - Bank Accounts
97169	Other Income - Late Charges
97170	Other Income - Penalty Charges
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
ADOPTED BUDGET

Coast Colleges

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	110	FT Acad Instructional Salaries	48,277,818	47,191,089	47,929,140	-348,678	-0.72 %
	120	FT Acad Noninstructional	21,646,890	21,151,863	21,916,778	269,888	1.25 %
	130	PT Acad Instructional Salaries	29,069,349	34,739,382	34,095,822	5,026,473	17.29 %
	140	PT Acad Noninstructional	3,595,526	3,360,487	3,510,027	-85,499	-2.38 %
11 Academic Salaries			102,589,583	106,442,821	107,451,767	4,862,184	4.74 %
21	210	FT Classified Noninstr Salaries	54,239,049	50,608,804	53,867,354	-371,695	-0.69 %
	220	FT Instructional Aides	4,787,429	4,699,233	4,734,360	-53,069	-1.11 %
	230	PT Classified Noninstr Salaries	2,202,126	2,485,727	2,114,134	-87,992	-4.00 %
	240	PT Instructional Aides	753,624	646,361	657,361	-96,263	-12.77 %
21 Classified or NonAcademic Salaries			61,982,228	58,440,125	61,373,209	-609,019	-0.98 %
31	300	Retirement Benefits	30,157,859	41,285,973	30,634,193	476,334	1.58 %
	320	Statutory Benefits	8,365,764	9,487,544	8,875,969	510,205	6.10 %
	340	Health Benefits	32,283,804	31,979,318	31,219,391	-1,064,413	-3.30 %
	390	Other Benefits	4,288,453	-49,268	3,291,715	-996,738	-23.24 %
31 Employee Benefits			75,095,880	82,703,566	74,021,268	-1,074,612	-1.43 %
41	400	Supplies and Materials	2,740,417	1,538,414	2,306,092	-434,325	-15.85 %
41 Supplies and Materials			2,740,417	1,538,414	2,306,092	-434,325	-15.85 %
51	500	Other Operating Expenses and	28,386,297	23,541,228	27,855,181	-531,116	-1.87 %
51 Other Operating Expenses and Svc			28,386,297	23,541,228	27,855,181	-531,116	-1.87 %
61	610	Sites and Site Improvements	144,845	138,878	269,925	125,080	86.35 %
	620	Buildings	12,259	1,116	12,259	0	0.00 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Coast Colleges

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
	630	Library Books	100,222	33,136	105,222	5,000	4.99 %
	640	Equipment	568,580	286,459	509,488	-59,092	-10.39 %
61 Capital Outlay			825,906	459,588	896,894	70,988	8.60 %
71	710	Debt Retirement Long Term Debt	1,870,416	1,851,721	1,870,416	0	0.00 %
	730	Interfund Transfers Out	506,992	2,464,061	506,992	0	0.00 %
	750	Student Financial Aid	30,500	0	25,000	-5,500	-18.03 %
	760	Other Student Aid	2,880	7,555	2,180	-700	-24.31 %
	790	Reserve for Contingency	59,822,718	0	68,375,190	8,552,472	14.30 %
71 Other Outgo			62,233,506	4,323,337	70,779,778	8,546,272	13.73 %
		Grand Total:	333,853,817	277,449,080	344,684,189	10,830,372	3.24 %

Coast Colleges

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
11	110	FT Acad Instructional Salaries	40,475	42,162	167,253	126,778	313.23 %
	120	FT Acad Noninstructional	4,688,705	4,633,024	5,831,519	1,142,814	24.37 %
	130	PT Acad Instructional Salaries	85,000	195,219	165,030	80,030	94.15 %
	140	PT Acad Noninstructional	3,130,700	4,940,129	5,387,765	2,257,065	72.09 %
11 Academic Salaries			7,944,880	9,810,534	11,551,567	3,606,687	45.40 %
21	210	FT Classified Noninstr Salaries	14,780,121	10,960,603	14,891,960	111,839	0.76 %
	220	FT Instructional Aides	728,199	551,900	653,305	-74,894	-10.28 %
	230	PT Classified Noninstr Salaries	10,336,765	5,199,852	5,632,924	-4,703,841	-45.51 %
	240	PT Instructional Aides	195,508	478,787	389,978	194,470	99.47 %
21 Classified or NonAcademic Salaries			26,040,593	17,191,142	21,568,167	-4,472,426	-17.17 %
31	300	Retirement Benefits	4,839,417	5,702,724	5,245,752	406,335	8.40 %
	320	Statutory Benefits	1,579,389	1,697,390	1,741,736	162,347	10.28 %
	340	Health Benefits	3,547,070	3,196,583	3,555,658	8,588	0.24 %
	390	Other Benefits	1,666,059	0	2,213,750	547,691	32.87 %
31 Employee Benefits			11,631,935	10,596,697	12,756,896	1,124,961	9.67 %
41	400	Supplies and Materials	7,213,429	5,462,092	8,344,444	1,131,015	15.68 %
41 Supplies and Materials			7,213,429	5,462,092	8,344,444	1,131,015	15.68 %
51	500	Other Operating Expenses and	55,246,416	10,401,520	49,598,725	-5,647,691	-10.22 %
51 Other Operating Expenses and Svc			55,246,416	10,401,520	49,598,725	-5,647,691	-10.22 %
61	610	Sites and Site Improvements	0	131,917	181,175	181,175	0.00 %
	620	Buildings	17,156	436,878	18,006	850	4.95 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Fund Restricted General Fund

Account	Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120	**Restricted General Fund**					
630	Library Books	0	83,515	0	0	0.00 %
640	Equipment	3,735,468	4,515,976	3,736,727	1,259	0.03 %
61	Capital Outlay	3,752,624	5,168,286	3,935,908	183,284	4.88 %
71 730	Interfund Transfers Out	48,233	3,045,308	57,271	9,038	18.74 %
750	Student Financial Aid	9,682,146	11,676,176	11,773,318	2,091,172	21.60 %
760	Other Student Aid	3,748,649	3,519,313	4,542,264	793,615	21.17 %
71	Other Outgo	13,479,028	18,240,797	16,372,853	2,893,825	21.47 %
	Grand Total:	125,308,905	76,871,069	124,128,560	-1,180,345	-0.94 %

DISTRICT OFFICES

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

District Office (4)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	120	FT Acad Noninstructional	1,779,104	2,091,279	1,981,441	202,337	11.37 %
	140	PT Acad Noninstructional	31,658	36,048	35,918	4,260	13.46 %
11		Academic Salaries	1,810,762	2,127,327	2,017,359	206,597	11.41 %
21	210	FT Classified Noninstr Salaries	15,895,789	14,723,263	15,725,463	-170,326	-1.07 %
	230	PT Classified Noninstr Salaries	417,740	430,503	437,460	19,720	4.72 %
21		Classified or NonAcademic Salaries	16,313,529	15,153,766	16,162,923	-150,606	-0.92 %
31	300	Retirement Benefits	4,650,593	4,295,730	4,942,056	291,463	6.27 %
	320	Statutory Benefits	1,529,520	1,476,931	1,613,262	83,742	5.48 %
	340	Health Benefits	2,709,230	2,613,993	2,974,600	265,370	9.79 %
	390	Other Benefits	44,161	0	-229,622	-273,783	-619.97 %
31		Employee Benefits	8,933,504	8,386,653	9,300,296	366,792	4.11 %
41	400	Supplies and Materials	187,212	94,393	181,119	-6,093	-3.25 %
41		Supplies and Materials	187,212	94,393	181,119	-6,093	-3.25 %
51	500	Other Operating Expenses and	1,432,342	1,123,099	1,568,692	136,350	9.52 %
51		Other Operating Expenses and Svc	1,432,342	1,123,099	1,568,692	136,350	9.52 %
61	610	Sites and Site Improvements	2,500	553	2,500	0	0.00 %
	640	Equipment	39,550	30,595	61,050	21,500	54.36 %
61		Capital Outlay	42,050	31,148	63,550	21,500	51.13 %
71	730	Interfund Transfers Out	0	2,000,000	0	0	0.00 %
	790	Reserve for Contingency	364,399	0	248,984	-115,415	-31.67 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

District Office (4)

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110	**Unrestricted General Fund**					
71	Other Outgo	364,399	2,000,000	248,984	-115,415	-31.67 %
	Grand Total:	29,083,798	28,916,386	29,542,923	459,125	1.58 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
District Office (4)

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
11	120	FT Acad Noninstructional	760,446	510,417	853,641	93,195	12.26 %
	130	PT Acad Instructional Salaries	80,000	0	0	-80,000	-100.00 %
	140	PT Acad Noninstructional	260,528	358,347	58,467	-202,061	-77.56 %
11	Academic Salaries		1,100,974	868,764	912,108	-188,866	-17.15 %
21	210	FT Classified Noninstr Salaries	1,334,434	808,523	990,972	-343,462	-25.74 %
	230	PT Classified Noninstr Salaries	20,000	398,222	153,833	133,833	669.16 %
21	Classified or NonAcademic Salaries		1,354,434	1,206,746	1,144,805	-209,629	-15.48 %
31	300	Retirement Benefits	285,511	398,770	216,664	-68,847	-24.11 %
	320	Statutory Benefits	84,026	139,815	102,632	18,606	22.14 %
	340	Health Benefits	197,030	231,444	127,797	-69,233	-35.14 %
	390	Other Benefits	266,401	0	620,825	354,424	133.04 %
31	Employee Benefits		832,968	770,029	1,067,918	234,950	28.21 %
41	400	Supplies and Materials	51,606	309,444	49,453	-2,153	-4.17 %
41	Supplies and Materials		51,606	309,444	49,453	-2,153	-4.17 %
51	500	Other Operating Expenses and	1,789,585	2,039,669	10,049,832	8,260,247	461.57 %
51	Other Operating Expenses and Svc		1,789,585	2,039,669	10,049,832	8,260,247	461.57 %
61	620	Buildings	0	39,528	0	0	0.00 %
	640	Equipment	88,814	45,417	108,814	20,000	22.52 %
61	Capital Outlay		88,814	84,945	108,814	20,000	22.52 %
		Grand Total:	5,218,381	5,279,598	13,332,930	8,114,549	155.50 %

DISTRICTWIDE EXPENSES

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
District Wide (5)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	110	FT Acad Instructional Salaries	290,785	0	293,898	3,113	1.07 %
	120	FT Acad Noninstructional	587,532	992,071	1,077,499	489,967	83.39 %
	130	PT Acad Instructional Salaries	573,057	545,939	564,387	-8,670	-1.51 %
	140	PT Acad Noninstructional	1,254,592	399,183	769,065	-485,527	-38.70 %
11		Academic Salaries	2,705,966	1,937,193	2,704,849	-1,117	-0.04 %
21	210	FT Classified Noninstr Salaries	320,186	264,585	322,467	2,281	0.71 %
	230	PT Classified Noninstr Salaries	30,679	12,099	30,848	169	0.55 %
21		Classified or NonAcademic Salaries	350,865	276,685	353,315	2,450	0.70 %
31	300	Retirement Benefits	115,297	7,649,464	192,198	76,901	66.70 %
	320	Statutory Benefits	136,697	382,856	150,745	14,048	10.28 %
	340	Health Benefits	10,300,646	10,295,125	8,779,464	-1,521,182	-14.77 %
	390	Other Benefits	460,638	0	429,084	-31,554	-6.85 %
31		Employee Benefits	11,013,278	18,327,445	9,551,491	-1,461,787	-13.27 %
41	400	Supplies and Materials	184,361	203,933	172,900	-11,461	-6.22 %
41		Supplies and Materials	184,361	203,933	172,900	-11,461	-6.22 %
51	500	Other Operating Expenses and	10,817,988	10,052,814	10,945,875	127,887	1.18 %
51		Other Operating Expenses and Svc	10,817,988	10,052,814	10,945,875	127,887	1.18 %
61	610	Sites and Site Improvements	135,845	105,626	143,375	7,530	5.54 %
	640	Equipment	209,292	85,289	207,500	-1,792	-0.86 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

District Wide (5)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
61 Capital Outlay			345,137	190,915	350,875	5,738	1.66 %
71	710	Debt Retirement Long Term Debt	1,311,693	1,292,998	1,870,416	558,723	42.60 %
	750	Student Financial Aid	24,500	0	24,500	0	0.00 %
71 Other Outgo			1,336,193	1,292,998	1,894,916	558,723	41.81 %
		Grand Total:	26,753,788	32,281,983	25,974,221	-779,567	-2.91 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
District Wide (5)

Coast Colleges

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
31	300	Retirement Benefits	0	631,516	0	0	0.00 %
31		Employee Benefits	0	631,516	0	0	0.00 %
51	500	Other Operating Expenses and	4,319,281	1,406,036	3,602,137	-717,144	-16.60 %
51		Other Operating Expenses and Svc	4,319,281	1,406,036	3,602,137	-717,144	-16.60 %
61	640	Equipment	65,200	165,024	65,200	0	0.00 %
61		Capital Outlay	65,200	165,024	65,200	0	0.00 %
		Grand Total:	4,384,481	2,202,576	3,667,337	-717,144	-16.36 %

ENDING BALANCE & TRANSFERS

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET

Fund Unrestricted General Fund

Account	Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110	**Unrestricted General Fund**					
51 500	Other Operating Expenses and	0	0	0	0	0.00 %
51	Other Operating Expenses and Svc	0	0	0	0	0.00 %
71 790	Reserve for Contingency	59,337,450	0	68,126,206	8,788,756	14.81 %
71	Other Outgo	59,337,450	0	68,126,206	8,788,756	0.15 %
	Grand Total:	59,337,450	0	68,126,206	8,788,756	0.15 %

ORANGE COAST COLLEGE

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Orange Coast College (1)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	110	FT Acad Instructional Salaries	28,011,423	28,038,765	27,863,052	-148,371	-0.53 %
	120	FT Acad Noninstructional	9,825,561	9,568,493	9,575,419	-250,142	-2.55 %
	130	PT Acad Instructional Salaries	13,615,886	16,592,456	17,243,147	3,627,261	26.64 %
	140	PT Acad Noninstructional	1,269,598	1,522,885	1,360,171	90,573	7.13 %
11 Academic Salaries			52,722,468	55,722,598	56,041,789	3,319,321	6.30 %
21	210	FT Classified Noninstr Salaries	17,721,084	16,456,311	17,372,432	-348,652	-1.97 %
	220	FT Instructional Aides	3,069,925	3,073,443	3,075,431	5,506	0.18 %
	230	PT Classified Noninstr Salaries	677,210	1,044,254	723,531	46,321	6.84 %
	240	PT Instructional Aides	301,585	235,906	201,585	-100,000	-33.16 %
21 Classified or NonAcademic Salaries			21,769,804	20,809,913	21,372,979	-396,825	-1.82 %
31	300	Retirement Benefits	13,651,376	15,367,478	13,761,617	110,241	0.81 %
	320	Statutory Benefits	3,500,729	3,905,986	3,840,537	339,808	9.71 %
	340	Health Benefits	10,625,960	10,326,620	10,549,816	-76,144	-0.72 %
	390	Other Benefits	804,984	-49,347	-387,082	-1,192,066	-148.09 %
31 Employee Benefits			28,583,049	29,550,737	27,764,888	-818,161	-2.86 %
41	400	Supplies and Materials	1,129,391	631,007	969,000	-160,391	-14.20 %
41 Supplies and Materials			1,129,391	631,007	969,000	-160,391	-14.20 %
51	500	Other Operating Expenses and	8,330,990	6,785,805	8,058,976	-272,014	-3.27 %
51 Other Operating Expenses and Svc			8,330,990	6,785,805	8,058,976	-272,014	-3.27 %
61	610	Sites and Site Improvements	6,500	32,699	124,050	117,550	1808.4 %
	620	Buildings	10,000	1,116	10,000	0	0.00 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Orange Coast College (1)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
	630	Library Books	75,000	0	80,000	5,000	6.67 %
	640	Equipment	123,300	99,696	43,300	-80,000	-64.88 %
61		Capital Outlay	214,800	133,511	257,350	42,550	19.81 %
71	730	Interfund Transfers Out	222,483	219,953	222,483	0	0.00 %
	760	Other Student Aid	700	0	0	-700	-100.00 %
	790	Reserve for Contingency	120,869	0	0	-120,869	-100.00 %
71		Other Outgo	344,052	219,953	222,483	-121,569	-35.33 %
		Grand Total:	113,094,554	113,853,524	114,687,465	1,592,911	1.41 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Orange Coast College (1)

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
11	110	FT Acad Instructional Salaries	40,475	42,162	42,253	1,778	4.39 %
	120	FT Acad Noninstructional	1,747,022	1,831,199	2,016,980	269,958	15.45 %
	130	PT Acad Instructional Salaries	5,000	14,941	0	-5,000	-100.00 %
	140	PT Acad Noninstructional	1,733,803	1,636,791	2,175,404	441,601	25.47 %
11		Academic Salaries	3,526,300	3,525,093	4,234,637	708,337	20.09 %
21	210	FT Classified Noninstr Salaries	6,080,276	4,115,882	6,447,957	367,681	6.05 %
	220	FT Instructional Aides	550,373	378,989	475,963	-74,410	-13.52 %
	230	PT Classified Noninstr Salaries	5,263,500	2,944,317	3,052,734	-2,210,766	-42.00 %
	240	PT Instructional Aides			105,000		0.00 %
21		Classified or NonAcademic Salaries	11,894,149	7,439,187	10,081,654	-1,917,495	-16.12 %
31	300	Retirement Benefits	2,144,758	1,947,605	2,229,724	84,966	3.96 %
	320	Statutory Benefits	698,686	693,922	676,720	-21,966	-3.14 %
	340	Health Benefits	1,649,200	1,221,296	1,609,057	-40,143	-2.43 %
	390	Other Benefits	692,539	0	685,521	-7,018	-1.01 %
31		Employee Benefits	5,185,183	3,862,822	5,201,022	15,839	0.31 %
41	400	Supplies and Materials	2,077,797	2,719,326	2,188,185	110,388	5.31 %
41		Supplies and Materials	2,077,797	2,719,326	2,188,185	110,388	5.31 %
51	500	Other Operating Expenses and	21,998,257	2,756,274	18,052,768	-3,945,489	-17.94 %
51		Other Operating Expenses and Svc	21,998,257	2,756,274	18,052,768	-3,945,489	-17.94 %
61	610	Sites and Site Improvements	0	131,917	181,175	181,175	0.00 %
	620	Buildings	15,000	49,064	15,000	0	0.00 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Orange Coast College (1)

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
	630	Library Books	0	83,515	0	0	0.00 %
	640	Equipment	2,020,484	3,018,831	1,476,447	-544,037	-26.93 %
61		Capital Outlay	2,035,484	3,283,327	1,672,622	-362,862	-17.83 %
71	730	Interfund Transfers Out	22,187	255,201	25,930	3,743	16.87 %
	750	Student Financial Aid	4,878,190	6,591,941	6,356,682	1,478,492	30.31 %
	760	Other Student Aid	2,417,351	2,416,248	2,922,910	505,559	20.91 %
71		Other Outgo	7,317,728	9,263,390	9,305,522	1,987,794	27.16 %
		Grand Total:	54,034,898	32,849,420	50,736,410	-3,403,488	-6.30 %

GOLDEN WEST COLLEGE

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Golden West College (2)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	110	FT Acad Instructional Salaries	14,447,839	13,912,446	14,510,291	62,452	0.43 %
	120	FT Acad Noninstructional	5,482,443	5,173,181	5,621,647	139,204	2.54 %
	130	PT Acad Instructional Salaries	9,000,000	10,752,525	9,500,000	500,000	5.56 %
	140	PT Acad Noninstructional	615,027	813,418	705,222	90,195	14.67 %
11		Academic Salaries	29,545,309	30,651,570	30,337,160	791,851	2.68 %
21	210	FT Classified Noninstr Salaries	11,866,866	11,222,755	12,112,899	246,033	2.07 %
	220	FT Instructional Aides	991,671	924,897	1,019,090	27,419	2.76 %
	230	PT Classified Noninstr Salaries	713,027	535,169	598,512	-114,515	-16.06 %
	240	PT Instructional Aides	265,111	400,445	268,848	3,737	1.41 %
21		Classified or NonAcademic Salaries	13,836,675	13,083,266	13,999,349	162,674	1.18 %
31	300	Retirement Benefits	7,433,605	8,796,746	7,442,525	8,920	0.12 %
	320	Statutory Benefits	1,984,692	2,299,232	2,026,178	41,486	2.09 %
	340	Health Benefits	5,495,100	5,530,076	5,736,199	241,099	4.39 %
	390	Other Benefits	1,983,935	-2,440	2,103,866	119,931	6.05 %
31		Employee Benefits	16,897,332	16,623,614	17,308,768	411,436	2.43 %
41	400	Supplies and Materials	722,391	435,667	662,861	-59,530	-8.24 %
41		Supplies and Materials	722,391	435,667	662,861	-59,530	-8.24 %
51	500	Other Operating Expenses and	4,841,125	3,692,279	4,672,508	-168,617	-3.48 %
51		Other Operating Expenses and Svc	4,841,125	3,692,279	4,672,508	-168,617	-3.48 %
61	620	Buildings	2,259	0	2,259	0	0.00 %
	630	Library Books	25,222	33,136	25,222	0	0.00 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Golden West College (2)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
	640	Equipment	103,938	34,388	105,138	1,200	1.15 %
61		Capital Outlay	131,419	67,523	132,619	1,200	0.91 %
71	710	Debt Retirement Long Term Debt	558,723	558,723	0	-558,723	-100.00 %
	730	Interfund Transfers Out	155,259	114,913	155,259	0	0.00 %
	750	Student Financial Aid	6,000	0	500	-5,500	-91.67 %
	760	Other Student Aid	1,680	2,745	1,680	0	0.00 %
	790	Reserve for Contingency	0	0	0	0	0.00 %
71		Other Outgo	721,662	676,381	157,439	-564,223	-78.18 %
		Grand Total:	66,695,913	65,230,300	67,270,704	574,791	0.86 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Golden West College (2)

Coast Colleges

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
11	110	FT Acad Instructional Salaries	0	0	125,000	125,000	0.00 %
	120	FT Acad Noninstructional	1,571,098	1,518,113	1,904,068	332,970	21.19 %
	130	PT Acad Instructional Salaries			0		0.00 %
	140	PT Acad Noninstructional	726,932	1,507,935	1,725,976	999,044	137.43 %
11		Academic Salaries	2,298,030	3,026,048	3,755,044	1,457,014	63.40 %
21	210	FT Classified Noninstr Salaries	3,613,551	3,244,736	3,881,733	268,182	7.42 %
	230	PT Classified Noninstr Salaries	3,126,129	1,154,687	1,332,841	-1,793,288	-57.36 %
	240	PT Instructional Aides	112,868	353,192	84,505	-28,363	-25.13 %
21		Classified or NonAcademic Salaries	6,852,548	4,752,615	5,299,079	-1,553,469	-22.67 %
31	300	Retirement Benefits	1,225,337	1,481,190	1,431,147	205,810	16.80 %
	320	Statutory Benefits	368,409	467,815	475,329	106,920	29.02 %
	340	Health Benefits	966,051	952,226	1,104,401	138,350	14.32 %
	390	Other Benefits	309,008	0	330,049	21,041	6.81 %
31		Employee Benefits	2,868,805	2,901,231	3,340,926	472,121	16.46 %
41	400	Supplies and Materials	2,561,713	1,569,038	2,989,641	427,928	16.70 %
41		Supplies and Materials	2,561,713	1,569,038	2,989,641	427,928	16.70 %
51	500	Other Operating Expenses and	16,706,842	2,331,520	10,536,755	-6,170,087	-36.93 %
51		Other Operating Expenses and Svc	16,706,842	2,331,520	10,536,755	-6,170,087	-36.93 %
61	620	Buildings	2,156	327,969	2,948	792	36.73 %
	640	Equipment	1,137,632	892,214	1,421,562	283,930	24.96 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Golden West College (2)

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
61		Capital Outlay	1,139,788	1,220,183	1,424,510	284,722	24.98 %
71	730	Interfund Transfers Out	13,988	2,065,315	17,350	3,362	24.03 %
	750	Student Financial Aid	3,626,298	4,164,020	4,296,714	670,416	18.49 %
	760	Other Student Aid	308,208	573,835	631,403	323,195	104.86 %
71		Other Outgo	3,948,494	6,803,171	4,945,467	996,973	25.25 %
		Grand Total:	36,376,220	22,603,806	32,291,422	-4,084,798	-11.23 %

COASTLINE COMMUNITY COLLEGE

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Coastline College (3)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
11	110	FT Acad Instructional Salaries	5,527,771	5,239,878	5,261,899	-265,872	-4.81 %
	120	FT Acad Noninstructional	3,972,250	3,326,840	3,660,772	-311,478	-7.84 %
	130	PT Acad Instructional Salaries	5,880,406	6,848,463	6,788,288	907,882	15.44 %
	140	PT Acad Noninstructional	424,651	588,952	639,651	215,000	50.63 %
11		Academic Salaries	15,805,078	16,004,134	16,350,610	545,532	3.45 %
21	210	FT Classified Noninstr Salaries	8,435,124	7,941,891	8,334,093	-101,031	-1.20 %
	220	FT Instructional Aides	725,833	700,893	639,839	-85,994	-11.85 %
	230	PT Classified Noninstr Salaries	363,470	463,702	323,783	-39,687	-10.92 %
	240	PT Instructional Aides	186,928	10,010	186,928	0	0.00 %
21		Classified or NonAcademic Salaries	9,711,355	9,116,496	9,484,643	-226,712	-2.33 %
31	300	Retirement Benefits	4,306,988	5,176,554	4,295,797	-11,191	-0.26 %
	320	Statutory Benefits	1,214,126	1,422,540	1,245,247	31,121	2.56 %
	340	Health Benefits	3,152,868	3,213,504	3,179,312	26,444	0.84 %
	390	Other Benefits	994,735	2,519	1,375,469	380,734	38.27 %
31		Employee Benefits	9,668,717	9,815,117	10,095,825	427,108	4.42 %
41	400	Supplies and Materials	517,062	173,414	320,212	-196,850	-38.07 %
41		Supplies and Materials	517,062	173,414	320,212	-196,850	-38.07 %
51	500	Other Operating Expenses and	2,963,852	1,887,230	2,609,130	-354,722	-11.97 %
51		Other Operating Expenses and Svc	2,963,852	1,887,230	2,609,130	-354,722	-11.97 %
61	640	Equipment	92,500	36,492	92,500	0	0.00 %

COAST COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET
Coastline College (3)

Fund Unrestricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund110		**Unrestricted General Fund**					
61		Capital Outlay	92,500	36,492	92,500	0	0.00 %
71	730	Interfund Transfers Out	129,250	129,195	129,250	0	0.00 %
	760	Other Student Aid	500	4,810	500	0	0.00 %
71		Other Outgo	129,750	134,005	129,750	0	0.00 %
		Grand Total:	38,888,314	37,166,887	39,082,670	194,356	0.50 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Coastline College (3)

Fund Restricted General Fund

Account		Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120		**Restricted General Fund**					
11	120	FT Acad Noninstructional	610,139	773,295	1,056,830	446,691	73.21 %
	130	PT Acad Instructional Salaries	0	180,278	165,030	165,030	0.00 %
	140	PT Acad Noninstructional	409,437	1,437,056	1,427,918	1,018,481	248.75 %
11		Academic Salaries	1,019,576	2,390,629	2,649,778	1,630,202	159.89 %
21	210	FT Classified Noninstr Salaries	3,751,860	2,791,462	3,571,298	-180,562	-4.81 %
	220	FT Instructional Aides	177,826	172,911	177,342	-484	-0.27 %
	230	PT Classified Noninstr Salaries	1,927,136	702,626	1,093,516	-833,620	-43.26 %
	240	PT Instructional Aides	82,640	125,595	200,473	117,833	142.59 %
21		Classified or NonAcademic Salaries	5,939,462	3,792,594	5,042,629	-896,833	-15.10 %
31	300	Retirement Benefits	1,183,811	1,243,643	1,368,217	184,406	15.58 %
	320	Statutory Benefits	428,268	395,839	487,055	58,787	13.73 %
	340	Health Benefits	734,789	791,617	714,403	-20,386	-2.77 %
	390	Other Benefits	398,111	0	577,355	179,244	45.02 %
31		Employee Benefits	2,744,979	2,431,099	3,147,030	402,051	14.65 %
41	400	Supplies and Materials	2,522,313	864,285	3,117,165	594,852	23.58 %
41		Supplies and Materials	2,522,313	864,285	3,117,165	594,852	23.58 %
51	500	Other Operating Expenses and	10,432,451	1,868,020	7,357,233	-3,075,218	-29.48 %
51		Other Operating Expenses and Svc	10,432,451	1,868,020	7,357,233	-3,075,218	-29.48 %
61	620	Buildings	0	20,317	58	58	0.00 %
	640	Equipment	423,338	394,490	664,704	241,366	57.02 %

COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Coastline College (3)

Fund Restricted General Fund

Account	Account Hierarchy Title	2023-2024 Adopted	2023-2024 YTD Actual	2024-2025 Adopted	Difference Adopted to Adopted	% Difference
Fund120	**Restricted General Fund**					
61	Capital Outlay	423,338	414,807	664,762	241,424	57.03 %
71 730	Interfund Transfers Out	12,058	724,792	13,991	1,933	16.03 %
750	Student Financial Aid	1,177,658	920,215	1,119,922	-57,736	-4.90 %
760	Other Student Aid	1,023,090	529,229	987,951	-35,139	-3.43 %
71	Other Outgo	2,212,806	2,174,236	2,121,864	-90,942	-4.11 %
	Grand Total:	25,294,925	13,935,669	24,100,461	-1,194,464	-4.72 %

SECTION III

GRAPHIC ILLUSTRATIONS OF BUDGET REVENUE AND EXPENSE

2024-25 Adopted Budget

Presentation to the Board of Trustees

September 4, 2024

Presented By:
Marlene Drinkwine, Vice Chancellor Finance and Administrative Services

Themes

Coast Colleges

- State revenues have significantly declined, resulting in the exhaustion of safety nets including the State's K-14 Rainy Day Fund and several one-time solutions including the sweeping of unspent funds, Proposition 98 manipulations, and SCFF deferrals, to meet ongoing baseline obligations of COLA and growth in 2024-25.

- State funding of baseline obligations in future years is uncertain.

- In addition, there is potential for current year funding shortfalls.

Themes

- It is expected that District ongoing unrestricted expenditures will exceed ongoing unrestricted revenues in 2024-25.
- Deficit spending is expected based on current staffing and staffing cost structure, including health benefits and the treatment of COLA.
- Some restricted and auxiliary operations may require contributions from the Unrestricted General Fund to preserve services.

Themes

- The Fiscal Stability Plan is critical to reducing deficit spending considering:
  - one-time solutions have an impact only on a single year and
  - ongoing solutions are necessary to have an ongoing impact.

Discussion Topics

Coast Colleges

- 2023-24 Budget Recap
- 2024-25 State Budget
- District 2024-25 Adopted Budget
- Education Protection Act
- Conclusion
- Appendices

2023-24 BUDGET RECAP

Recent Budget Performance Recap 2023-24

Coast Colleges

- In its 2023-24 Adopted Budget, the District projected deficit spending of $3.9 million and expected that deficit spending would continue in the subsequent years.

- In Spring 2024, to eliminate this trend of deficit spending, the District implemented a Fiscal Stability Plan (FSP) with a goal of aligning on-going expenditures with on-going resources.
    - The FSP is a multi-year plan with incremental implementation comprised of college and District Office actions.

Recent Budget Performance Recap 2023-24

- The FSP Phase I resulted in a net increase to 2023-24 reserves of $5.69M
  - Increase in revenues of $1.26M
    - Ongoing and reflected in 2024-25 and MYP
  - Decrease in expenditures of $4.43M
    - $3.3M ongoing and reflected in 2024-25 and MYP
  - Elimination of projected deficit spending of $3.88M.

Recent Budget Performance Recap 2023-24

- The following changes also occurred from the 2023-24 Adopted Budget to the Unaudited Actuals
- Increases in revenues include
  - $4.6M increased interest earned from higher than anticipated restricted programs cash balances (which will gradually decrease in the coming years)
  - $1M increased lottery
  - $2.4M increased college dedicated revenue
  - $400K from increased non-resident tuition rates
  - $7.2M for a technical adjustment of $6.99M for the STRS On-behalf payment that is offset by an equal adjustment in expenditures.
- Increases in expenditures include
  - $2.0M transfer to the District Office for an unanticipated HVAC replacement project.

Recent Budget Performance Recap 2023-24

Coast Colleges

Changes from the 2023-24 Adopted Budget to the Unaudited Actuals

TOTAL UNRESTRICTED GENERAL FUND	2023-2024 Adopted	2023-2024 Unaudited (as of 8/6/24 P2)
Beginning Balance (District & Colleges)	59,337,450	59,337,450
Prior Year Fund Balance Adjustment	-	-
Adjusted Beginning Balance	59,337,450	59,337,450
Total Revenue	270,515,290	286,237,835
Revenue & Beginning Balance	329,852,740	345,575,285
Total Expected Level of Spending	274,516,367	277,449,080
Estimated Ending Fund Balance	55,336,373	68,126,205
Estimated Ending Fund Balance %	20.16%	24.55%

2024-25 STATE BUDGET

2024-25 Enacted State Budget

Coast Colleges

- Declines in state revenues beginning in 2022-23 resulted in greatly diminished resources
  - Due to delays in income tax filing deadlines, the amount of the decline was unknown until November 2023, well after the end of the fiscal year
- Introduced a new two-year budget approach that focuses on maintain “baseline” funding for core programs and sweeping “unused” funds
- COLA of 1.07% for SCFF and selected State categoricals
- Growth of 0.5%

2024-25 Enacted State Budget

- State Budget Deficits
  - $45 billion in 2024-25
  - $28.4 billion in 2025-26
  - LAO projects $78 billion in 2024-25
- The Early Action Plan in April 2024 provided $17 billion in solutions
- Other solutions include shifts, delays, deferrals, borrowing, and Proposition 98 manipulations.

2024-25 Governor's January Proposal to Enacted State Budget

Description	January Proposal	May Revise	Enacted State Budget
Funded COLA (SCFF and Selected Categorical Programs)	0.76%	1.07%	1.07%
Funded Growth	0.5%	0.5%	0.5%
Budget Deficit	$38B	$45B	$45B
Proposition 98 Guarantee	$109.05B	$109.13B	$115B*
Expanded Nursing (one-time funding carved from Strong Workforce)	$60M	$60M	$60M
Expand e-Transcript California (one-time funding)	--	$12M	$12M

**Increase includes repayment of $4 billion of the $8 billion suspended in 2023-24*

2024-25 Governor's January Proposal to Enacted State Budget

Description	January Proposal	May Revise	Enacted State Budget
Common Cloud Data Platform Demonstration Program (one-time funding)	--	$12M	--
Mapping Pathways for Credit for Prior Learning (one-time funding)	--	$6M	$6M
Pathways for Low Income Workers Demonstration Projection (one-time funding carved from Strong Workforce)	--	$5M	$5M
Strong Workforce (General Allocation)	No Change	No Change	($65M)
Financial Aid Assistance for FAFSA Delays	--	--	$20M

SCCF Revenue Deficits

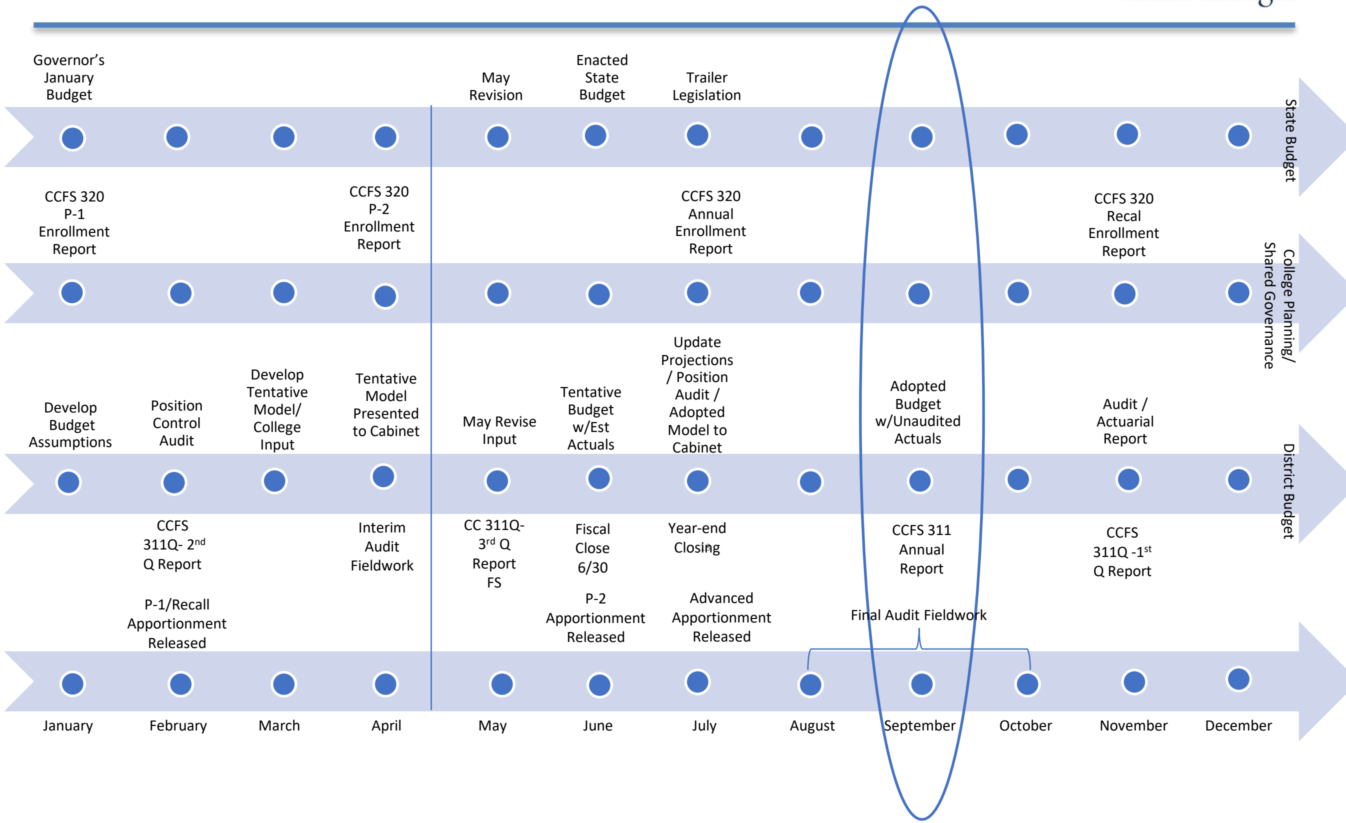
- For 2023-24, a shortfall in EPA funds would have caused a 3.5512% revenue deficit, equal to a loss of over $7.4 million for the District
- However, the reallocation of other unspent state funds in the 2024-25 State Enacted Budget should resolve the deficit
- ***Recent (8/21/24) info from CCCCO indicates revenue deficit will grow to 7% but still anticipates it will be resolved.***
- District is budgeting 1% for the revenue deficit (District typically budgets 0.5%)

- Because available unspent funds have already been swept and reallocated, it is unknown what capacity the 2024-25 State Enacted Budget would have to resolve any similar shortfalls.

DISTRICT 2024-25 ADOPTED BUDGET

Budget Development Cycle

Coast Colleges



2024-25 Budget Assumptions

	July 2023 Enacted Budget	January 2024	May 2024	July 2024 Enacted Budget
Salary Increases				
Statutory COLA	8.22%	0.76%	1.07%	1.07%
(COLA is NOT Proposed for all Categorical Programs)				
Step/Column	✓	✓	✓	✓
Health & Welfare Composite Rate	$20,360	$22,300	$22,300	$21,400
Payroll Taxes	CalSTRS – 3.2%	CalSTRS – 3.2%	CalSTRS – 3.2%	CalSTRS – 3.2%
	CalPERS – 9.4%	CalPERS – 9.4%	CalPERS – 9.4%	CalPERS – 9.4%
Pension				
CalSTRS Employer Contribution	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution	26.68%	26.68%	27.80%	27.05%
Vacancies				
Assumed filled/budgeted	✓	✓	✓	✓
Hiring Froze (thru June 30, 2024)	✓	✓	✓	✓

2024-25 Budget Assumptions cont.

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California CPI (applied to non-labor cost)	3.55%	2.83%	2.83%	3.23%
Budget Formula				
Total Computational Revenue @ SCFF FY 24-25 Funding (HH - Hold Harmless)	Prior Year SCFF before HH + COLA	Prior Year SCFF before HH + COLA	HH + COLA	HH + COLA
Supplemental & Success (3-Year Average)	✓	✓	✓	✓
SCFF Deficit Factor	0.50%	0.50%	0.50%	0.50%
(FY 23-24 P1 Projected @ 3.5512%)				
New Funding Floor Based on FY 24-25, Effective FY 25-26	✓	✓	✓	✓
Enrollment				
Reported FTES	24,073.45 (@ P2)	24,894.39 (@ P1)	25,320.83 (@ P2)	25,258.08 (@ P2)
Funded FTES (3-Year Average)	27,181	26,213	26,362	26,362
Funded Growth (FY 23-24 State @ 0.5%)	Local 0%	Local 0%	Local 0%	Local 0%
Budget Basis	27,181 (3-Year Rolling Average)	26,213.09 (3-Year Rolling Average)	26,361.81 (3-Year Rolling Average)	26,728.27 (3-Year Rolling Average)
Non-Resident Tuition	$412	$439	$439	$439
($388 + $51 Capital Outlay)				
Lottery	$177	$177	$177	$191
Compliance				

HH = Hold Harmless Guarantee

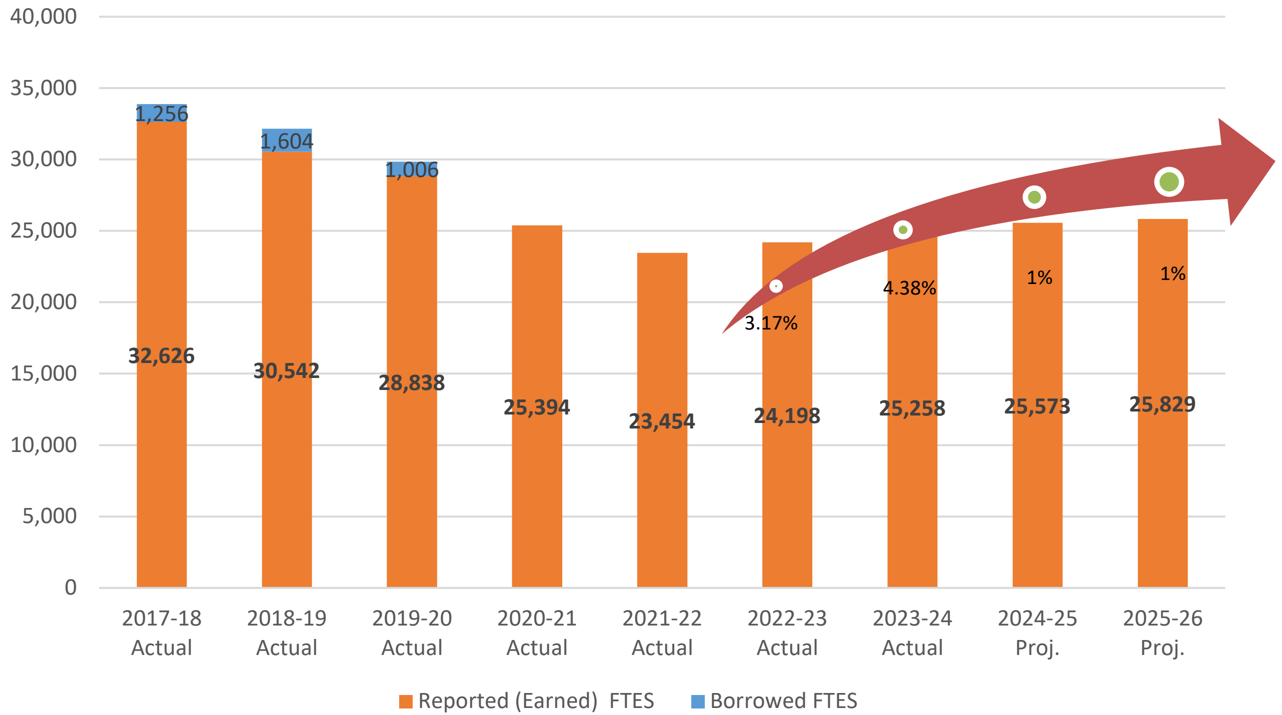
Categorical Funds Proposed to Receive COLA	COLA	No COLA
Adult Education Program	✓	
Student Equity and Achievement Program		✓
Strong Workforce Program		✓
Full-time faculty hiring		✓
Extended Opportunity Programs and Services	✓	
Disabled Students Programs and Services	✓	
Apprenticeship	✓	
CalWORKs student services	✓	
Cooperative Agencies Resources for Education (CARE)	✓	
Student mental health services		✓
Basic needs centers		✓
Institutional effectiveness initiative		✓
Part-time faculty compensation		✓

Coast Colleges

State Categorical Programs with COLA applied to Revenues

Federal programs do not receive a COLA increase.

Resident FTES Trend and Projection



Updates to District's SCFF Projections

Coast Colleges

Multi-year SCFF Projections Updated for the Enacted State Budget

	TCR	2022-23	2023-24	2024-25	2025-26	2026-27
2	*COLA* (1)	***6.56%***	***8.22%***	***1.07%***	~~***2.93%***~~	***3.08%***
3	*Growth* (2)	***3.17%***	***4.38%***	***1.00%***	***1.00%***	***0.50%***
4	Base Allocation	$159,344,401	$169,967,580	$165,357,842	$164,038,371	$170,273,529
5	Supplemental Allocation	$34,545,763	$35,871,723	$37,933,826	$39,435,782	$40,935,845
6	Student Success Allocation	$29,541,266	$29,904,012	$29,240,968	$29,835,936	$31,630,081
7	A. SCFF Calculated Revenue	$223,431,429	$235,743,315	$232,532,636	$233,310,090	$242,839,455
8	B. Stability Adjustment (PY SCFF Calculated Revenue + COLA	$208,960,420	$241,797,493	$238,265,769	$239,345,842	$240,496,040
9	C. Hold Harmless/Funding Floor Revenue	$218,829,579	$236,817,371	$239,351,317	$239,351,317	$239,351,317
10	Stability Protection Adjustment	$0	$6,054,177	$0	$0	$0
11	Hold Harmless/Funding Floor Adjustment	$0	$0	$6,818,681	$6,041,227	$0
12	CY TCR (Max A, B, or C)	**$223,431,429**	**$241,797,493**	**$239,351,317**	**$239,351,317**	**$242,839,455**
13	Revenue Deficit % (projection reflect 0.5%)	-	1.0%	0.5%	0.5%	0.5%
14	Revenue Deficit $	$0	($2,417,975)	($1,196,757)	($1,196,757)	($1,214,197)
15	Available Revenue	**$223,431,429**	**$239,379,518**	**$238,154,560**	**$238,154,560**	**$241,625,258**
16	Annual Increase of Undeficited Amount	**8.80%**	**8.22%**	**-1.01%**	**0.00%**	**1.46%**
17	Difference from COLA	**2.24%**	**0.00%**	**-2.08%**	**-2.93%**	**-1.62%**

Increases in Salaries and Benefits

- Baseline costs for salaries and benefits increase annually. For 2024-25:
  - Salary schedule for represented employees: 1.07%
    - Managers received no salary schedule increase
  - Health Benefits: Final renewal rate at 4.6% increase at Adopted Budget.
  - STRS/PERS and other statutory benefits
    - Additional PERS increase in the employer contribution rate of 0.37%
  - Step and Column: Typically, 1.0% - 2.0%

District-wide Impact of the Fiscal Stability Plan in 2024-25 and MYP

- Phase II
  - Projected Increase in Revenues of $3.10 million
  - Projected Decrease in Expenditures of $2.9 million revised to exclude the salary savings not included in the Adopted Budget
  - Net Increase to Reserves of $4.46 million
  - Reduced Projected Deficit Spending to $1.68 million
  - Colleges also identified additional salary savings that could be anticipated based on historical trends of salary savings.
    - These total $2.2M
- Without the additional salary savings, significant deficit spending remains for 2024-25 and ongoing

Multi-Year Unrestricted General Fund Projections

Through FY 2027-28

	2021/22 Audited Actuals	2022/23 Audited Actuals	2023/24 Unauditd Actuals	2024/25 Adopted Budget & FSP	2025/26 Projection	2026/27 Projection	2027/28 Projection
COLA	**5.07%**	**6.56%**	**8.22%**	**1.07%**	**~~2.93%~~**	**3.08%**	**3.30%**
Beginning Balance	35,775,828	44,914,000	59,337,450	68,126,206	66,449,185	64,507,994	55,642,164
Audit Adjustment	0	0	0	0	0	0	0
Revenue							
Adjusted SCFF TCR (Max A, B, or C)	$205,358,089	$223,431,430	$241,797,493	$239,351,317	$239,351,317	$242,839,455	$252,754,494
Deficit Factor 0.5%	$0	($2,234,314)	($2,417,975)	($1,196,757)	($1,196,757)	($1,214,197)	($1,263,772)
Other State Revenue	$19,445,048	$20,557,399	$20,855,568	$19,177,198	$19,234,890	$19,297,312	$19,366,252
Local Revenue	$5,312,220	$4,490,060	$6,701,601	$5,430,400	$5,485,000	$5,485,000	$5,485,000
Local Dedicated Revenue	$15,789,611	$21,693,099	$19,301,148	$19,268,230	$20,208,293	$20,208,293	$20,208,293
Actual Revenue	$245,904,968	$267,937,674	$286,237,835	$282,030,388	$283,082,743	$286,615,862	$296,550,268
Expenses	$236,766,796	$253,514,224	$277,449,079	$283,707,409	$285,023,933	$295,481,692	$306,587,155
Salaries & Benefits as a % of Total Expenses & Other Outgo	90.00%	90.02%	89.24%	88.12%	88.55%	88.75%	89.07%
Surplus / (Deficit)	$9,138,172	$14,423,450	$8,788,756	($1,677,021)	($1,941,191)	($8,865,830)	($10,036,887)
Ending Balance	44,913,999	59,337,450	68,126,206	66,449,185	64,507,994	55,642,164	45,605,277
Board Reserve Requirement	10.00%	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Ending Balance as a % of Total Expenses less Other Outgo	19.19%	23.64%	24.94%	23.64%	22.67%	18.87%	14.90%

Adjusted for Fiscal Stability Plan Phase II not incorporated in 2024-25 Adopted Budget

Potential Salay & Benefit Savings				1,754,314	1,873,187	1,873,187	1,873,187
Potential Savings from Non-Salary & Benefits				450,000	-	-	-
Adjusted Ending Balance				68,653,499	68,585,495	61,592,852	53,429,152

Notes:

For 2024-25, due to the reversion to the Hold Harmless guarantee in 2024-25, the SCFF declines by 1.01% rather than increasing by the 1.07% COLA
For 2025-26, the "Funding Floor" replaces the "Hold Harmless in 2025-26 and does not increase by the COLA. As a result, SCFF revenue for 2025-26 does not increase by the COLA. Salaries have not been increased by the COLA.

Components of the Fund Balance

DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)		
DISTRIBUTION OF ENDING BALANCE		
COMMITTED		
RESERVE FOR CONTINGENCIES (8.35%)	$ 22,559,621	
REVERSE FOR ANCILLARY (8.35%)	$ 22,559,621	
ASSIGNED		
BOARD ELECTION	$ 250,000	
CONTRACTUAL CARRY OVER	$ 906,357	
CURRICULUM PROTECTION ACCOUNT	$ 1,245,000	
ADULT EDUCATION Carryover	$ 56,939	
DISTRICTWIDE MARKETING OUTREACH Carryover	$ 573,130	
INDIRECT COSTS (ED Services) Carryover	$ 162,439	
CANVAS SUPPORT Carry Over	$ 713,142	
Wellness Carry Over per Health Benefits Advisory Committee Request	$ 20,000	
HOLD DEFICIT FACTOR for Anticipated Deficit Spending FY 24/25 & FY 25/26	$ 7,027,865	
		$ 56,074,114
UNASSIGNED		
UNDESIGNATED (TBD)		**$ 324,281**
DESIGNATED		
ENTITY BALANCES		**$ 11,727,811**
TOTAL BEGINNING BALANCE		**$ 68,126,206**

EDUCATION PROTECTION ACCOUNT

Coast Colleges

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Budget Year: 2024-2025

District ID: 830

Name: Coast Community College District

Schools and Local Public Safety Protection Act

Prop 30 EPA Expenditure Report

Activity Classification	**Activity Code**			**Unrestricted**	
EPA Proceeds:	8630				**$ 21,922,260**
Activity Classification	**Activity Code**	**Salaries and Benefits (1000 - 3000)**	**Operating Expenses (4000 - 5000)**	**Capital Outlay (6000)**	**Total**
Insructional Activities	0100-5900	$ 21,922,260.00			$21,922,260
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		$21,922,260	$0	$0	$21,922,260
Revenues less Expenditures					**$0**
***Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.**					

CONCLUSION

Looking Ahead

- Economic concerns including declining state revenues, increasing state deficits, and state budget reliance on spending reserves, Proposition 98 manipulations, sweeping all available unspent funds, and other one-time solutions signal challenging times ahead.

- The transition from Hold Harmless to the Funding Floor in 2025-26 FY, with the associated loss of COLA, result in the District receiving no COLA. This "fiscal plateau" is the new fiscal reality where there is no new funding to support increases in operational costs.

- The District will continue to work in collaboration with constituency groups to inform and be informed by the District's community.

- The continued development of the FSP will help to align the District's spending plan with revenues in a zero COLA environment. However, the current structure of the treatment of the State COLA on salary schedules contributes to deficit spending.

- A long-term solution is needed to align ongoing expenditures to ongoing revenues.

Recommended Board Action

Next Steps

- The Final Budget for the FY 2024-25 is scheduled for presentation and adoption to the Board of Trustees on September 4, 2024. This will include a presentation of the FSP for each college and the District Office.
- Informational copies of the Final Budget will be forwarded to the County Office of Education by September 30.
- The annual Financial and Budget Report (CCFS 311) will be sent to the CCCCO on or before October 10.
- The Fiscal Stability Plan will be further developed in coordination with the DCC Budget Committee including consideration and calculation of budget “drill” options and impacts of potential enrollment growth

QUESTIONS?

APPENDICES

Appendices

EMERGENCY CONDITION ALLOWANCE (ECA) EXTENSION

APPLICABLE 2020-21 THROUGH 2022-23

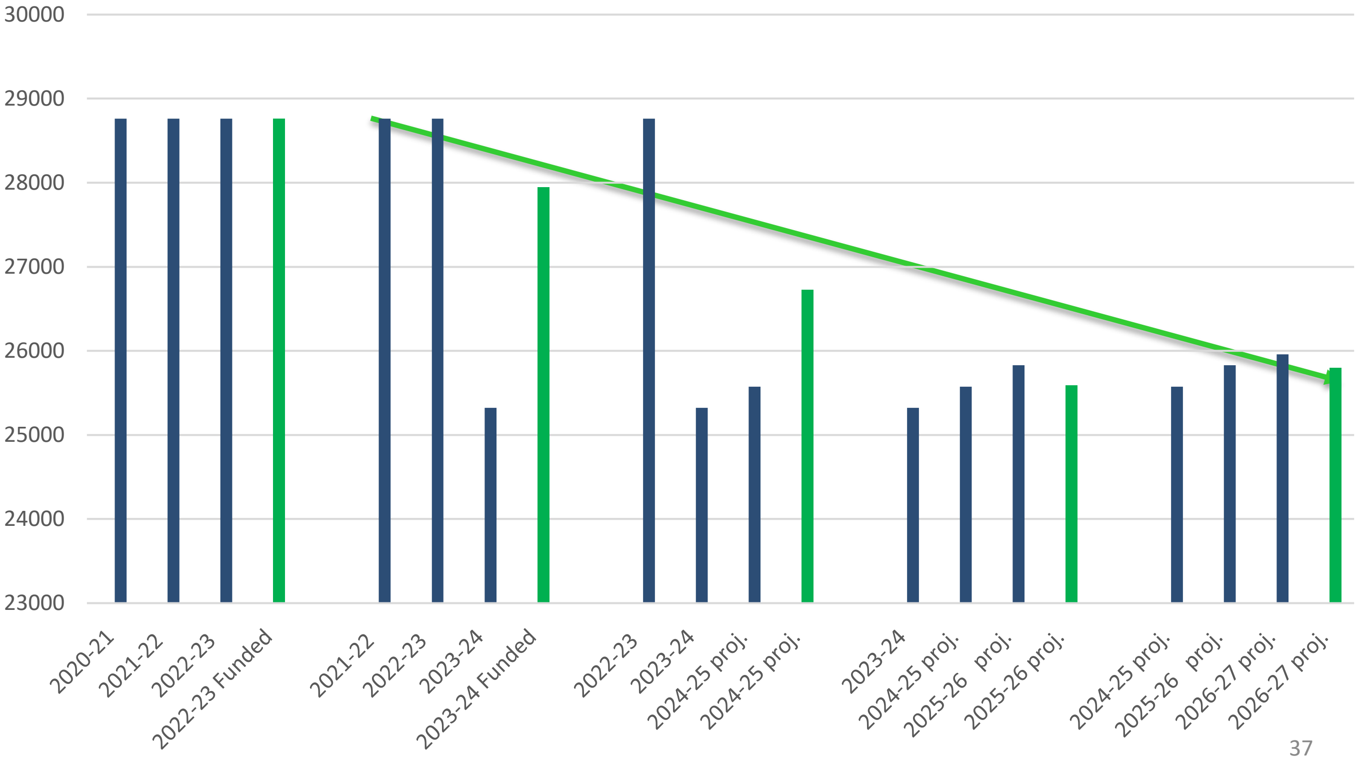
ALLOWS SCFF TO BE BASED ON GREATER OF 2019-20 OR REPORTED FTES

BECAUSE THE SCFF IS LARGELY BASED ON A 3-YEAR AVERAGE OF FTES, THE IMPACT OF THE ECA AFFECTS THE SCFF THROUGH 2025-26

Updates to the District’s SCFF Projections

Coast Colleges

Updated for the Governor's January Proposal of the 2024-25 Budget and Updated Metrics as of 7/26/2024.



Student Centered Funding Formula
Funding Guarantees

Coast Colleges

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
- ONE-YEAR Protection against declining enrollment
- Ongoing

HOLD HARMLESS

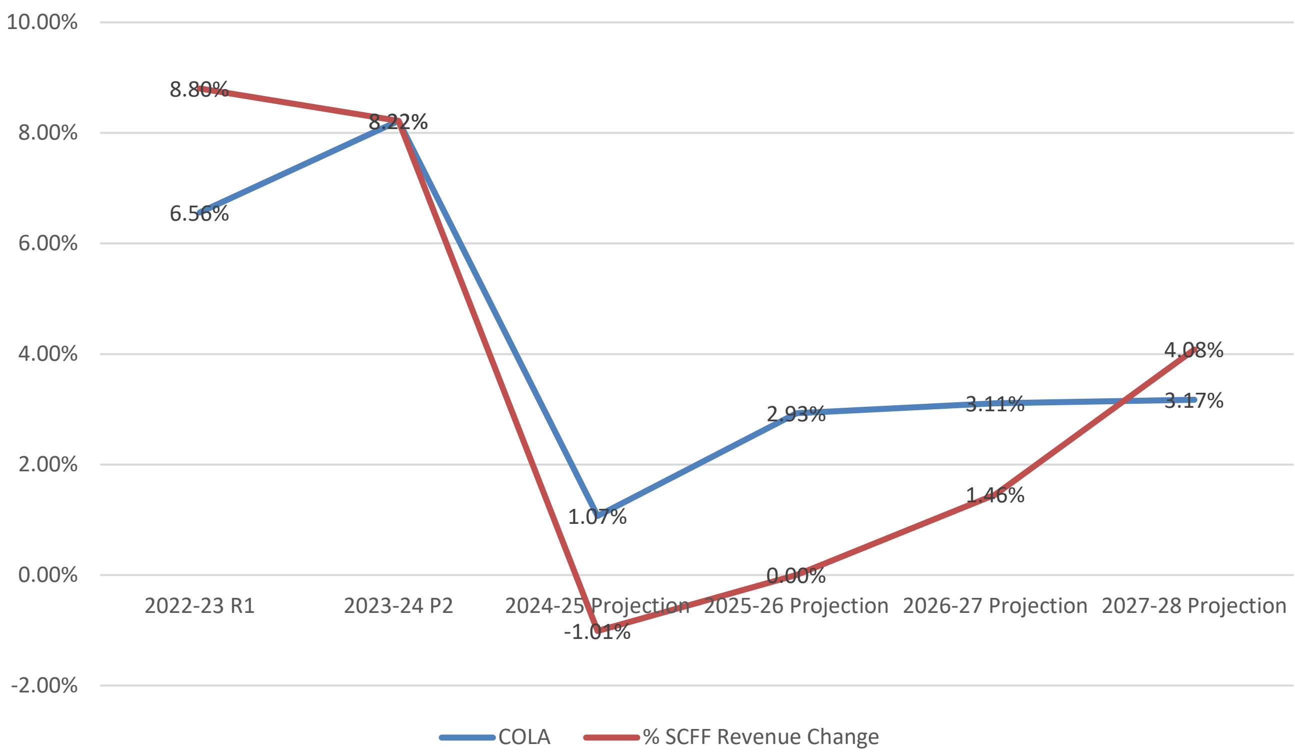
- 2017-18 Funding + COLA each year
- Expires 2024-25 and is replaced by the Funding Floor

FUNDING FLOOR

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

COLA Compared to Actual SCFF Revenue Change

Coast Colleges



2024-25 Final Health Benefit Renewal

	Line of Coverage	Current	Initial Renewal	$Δ	%Δ	Negotiated Renewal	$Δ	%Δ
1.	United Healthcare/HealthNow Medical/Rx - Self Funded[1,2]	$ 20,309,350	$ 21,390,010	$1,080,661	5.3%	$21,390,010	$1,080,660	5.3%
2.	Blue Shield Full HMO - Fully Insured	$ 7,709,144	$ 8,739,291	$1,030,147	13.4%	$8,210,223	$501,079	6.5%
3.	Blue Shield Trio HMO - Fully Insured	$ 2,266,648	$ 2,569,538	$302,890	13.4%	$2,413,981	$147,333	6.5%
4.	Kaiser HMO - Fully Insured	$ 8,096,961	$ 8,315,058	$218,097	2.7%	$8,315,058	$218,097	2.7%
5.	Kaiser Senior Advantage - Fully Insured	$ 246,676	$ 285,658	$38,982	15.8%	$285,658	$38,982	15.8%
6.	Delta Dental - Self Funded[1]	$ 2,828,881	$ 2,795,476	-$33,405	-1.2%	$2,795,476	-$33,405	-1.2%
7.	VSP Vision - Self Funded[1]	$ 339,862	$ 339,862	$0	0.0%	$339,862	$0	0.0%
8.	VOYA (ING) Life/AD&D - Fully Insured	$ 676,300	$ 676,300	$0	0.0%	$676,300	$0	0.0%
9.	VOYA (ING) Long Term Disability - Fully Insured	$ 277,042	$ 277,042	$0	0.0%	$277,042	$0	0.0%
10.	VOYA (ING) Short Term Disability - Self Funded	$ 23,511	$ 23,511	$0	0.0%	$23,511	$0	0.0%
11.	REACH EAP	$ 52,290	$ 52,290	$0	0.0%	$52,290	$0	0.0%
12.	**TOTAL ANNUAL PREMIUM INCREASE FROM CURRENT [4]**	$ 42,826,665	$ 45,464,036	$ 2,637,371	6.2%	$44,779,412	$ 1,952,746	4.6%

[1] Self-Funded plan increases are based on data through April 2024 from Alliant's presentation to HBAC 5/21/24

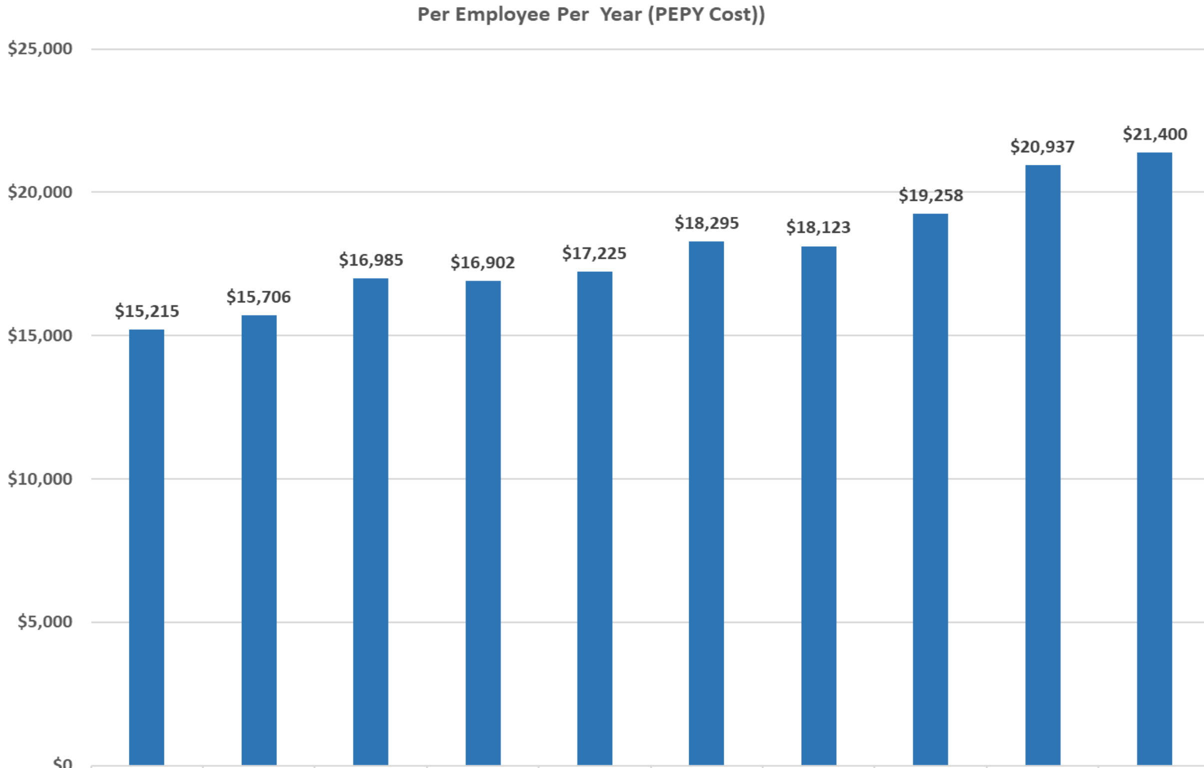
[2] The following increases were applied during the underwriting of CCCD's Self Funded Medical Plan:

- 3% Margin (IBNR and Claims Fluctuation)
- 7.3% Annual Medical Trend / 8.8% Annual Rx Trend
- 20% Stop Loss Estimated Increase
- 4.7% Claims Administration Increase
- 3.2% Network Access Fee Increase

[3] Segal Trend Forecast: Estimated for illustrative purposes only, renewal has yet to be released

[4] Figures do not capture employee and retiree contributions

Composite Health Benefit Rates



	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actua	2023-24 Actual	2024-25 Projected
PEPY Cost	$15,215	$15,706	$16,985	$16,902	$17,225	$18,295	$18,123	$19,258	$20,937	$21,400

Employer Pension Match

Coast Colleges

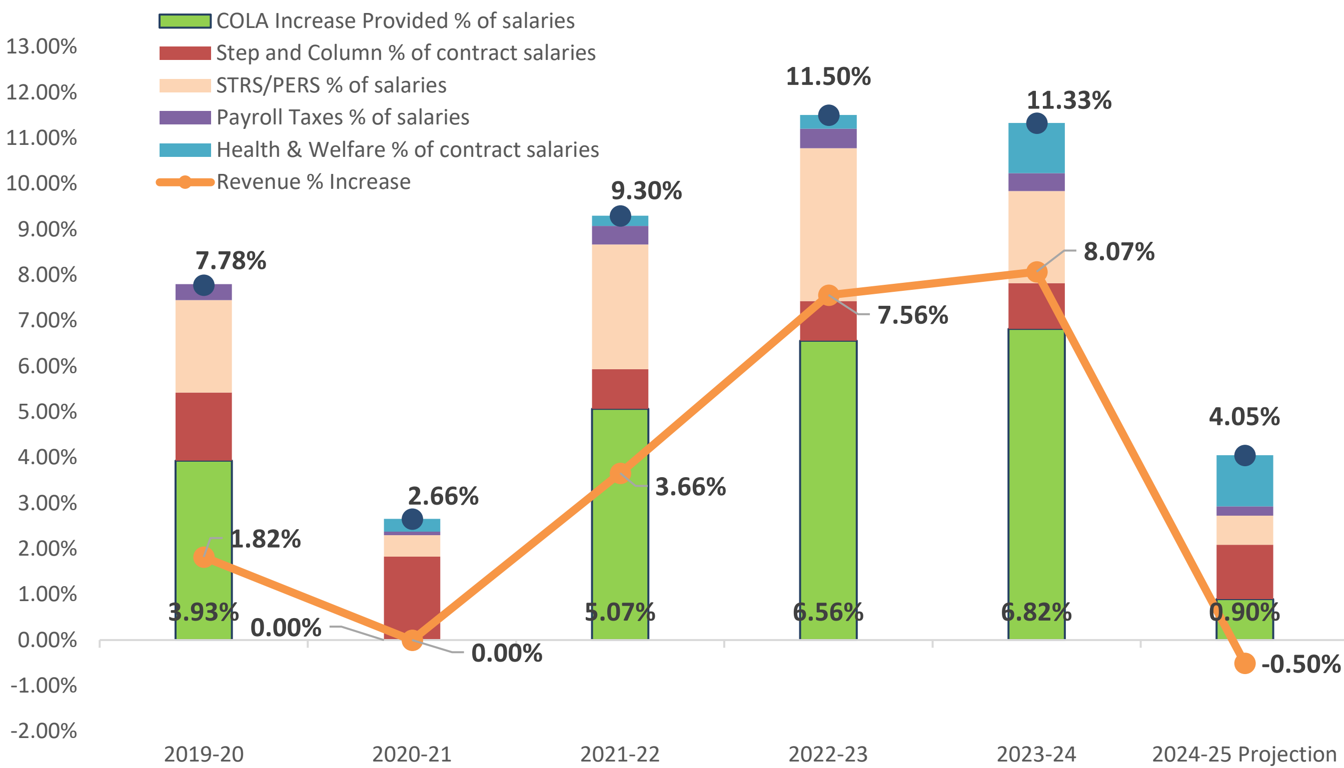
Effective Date	STRS Employer Match	STRS Amount	PERS Employer Match	PERS Amount	Cumulative Total
July 1, 2015	10.73%	$1,340,002	11.847%	$44,922	$1,384,924
July 1, 2016	12.58%	$1,438,984	13.89%	$1,273,463	$2,712,447
July 1, 2017	14.43%	$1,445,164	15.53%	$1,152,345	$2,597,509
July 1, 2018	16.28%	$1,592,094	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	**-$85,605**
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%	$1,077,657	$1,077,657
July 1, 2024	19.10%	$0	**27.05%**	$307,633	$307,633
July 1, 2025	19.10%	$0	**27.60%**	$470,691	$470,691
July 1, 2026	19.10%	$0	**28.00%**	$352,864	$352,864
July 1, 2027	19.10%	$0	**29.20%**	$1,093,527	$1,093,527
Subtotal		**$8,348,520**		**$13,023,400**	**$21,371,920**

NOTE:

1. FY 2024-25 Adopted Budget PERS increase of 0.37% (A change from FY 2023-24 Adopted Budget projected rate of 1.02% resulting in a decrease of $564,875 in projected increase from prior year Adopted to current year Adopted)
2. CalSTRS Classic and PEPRA employee contribution rates are at 10.250% and 10.205%, respectively for FY 2024-25.
3. CalPERS Classic and PEPRA employee contribution rates are at 7.00% and 8.00%, respectively for FY 2024-25.

Source: FY 2024-25 Enacted State Budget SCC Dartboard 7/23/2024

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



Note:

For 2023-24 and 2024-25, management salaries were not increased by the full COLA resulting in an overall COLA % Increase to Salaries less than the State COLA.

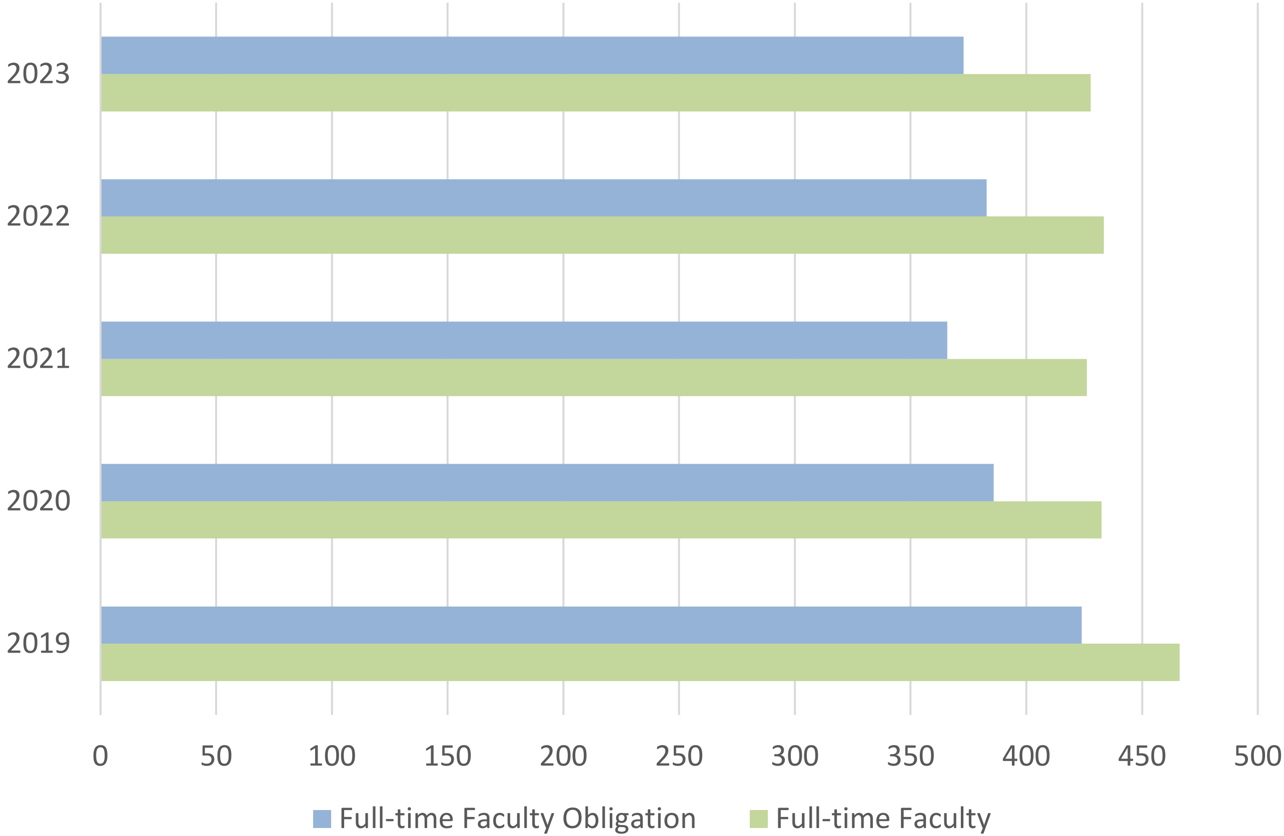
Budgeted Salaries/Benefits

Coast Colleges

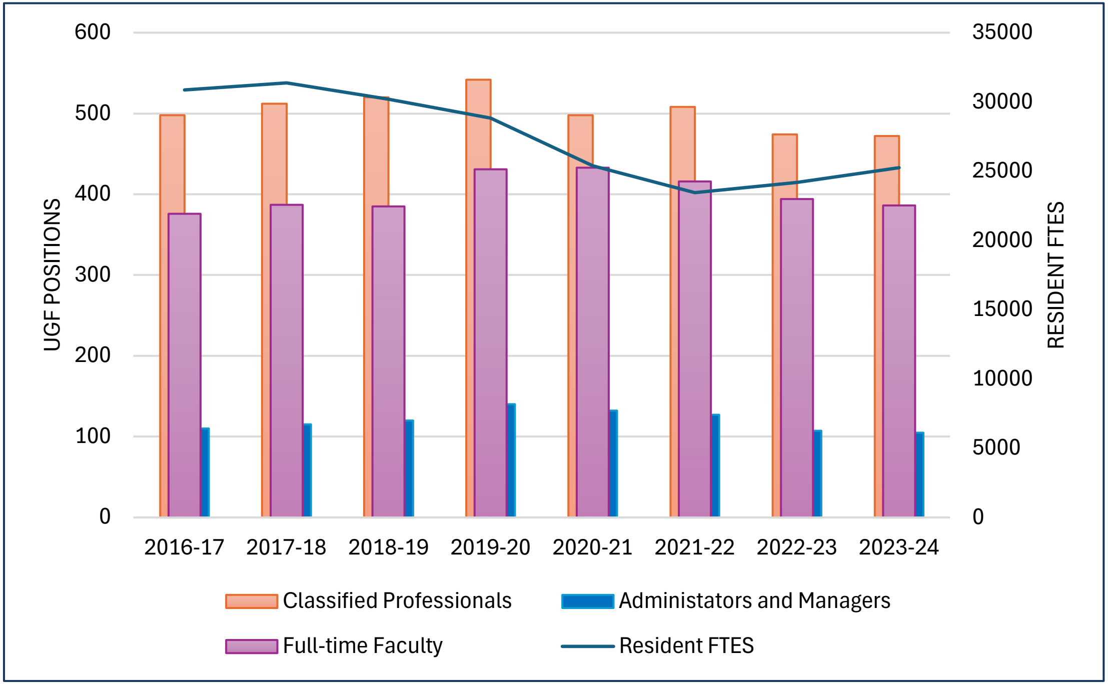
	2020-21	2021-22	2022-23	2023-24	2024-25 Projection
COLA Increase	$0	$6,574,961	$9,049,859	$14,900,831	$1,087,817
Step/Column/Reclass/Reorgn	$1,640,870	$831,007	$1,199,876	$1,360,593	$1,443,590
STRS/PERS	$167,424	$3,092,896	$4,625,781	$3,871,130	$775,031
Payroll Taxes	$74,898	$433,204	$588,052	$806,998	$237,952
Health & Welfare	$306,636	$221,544	$409,690	$2,443,870	$1,352,480
Total S/B Increase	$2,189,828	$11,153,612	$15,873,257	$23,383,422	$4,896,870
SCFF Revenue Increase	$0	$7,397,869	$ 15,839,108	$ 18,182,403	$ (1,224,959)
Difference	($2,189,828)	($3,755,743)	($34,149)	($5,201,019)	($6,121,829)

** 2024-25 Revenue projection based SCFF rates from the P2 calculation*

Faculty Obligation Number compared to Full-time Faculty Five-year Trend



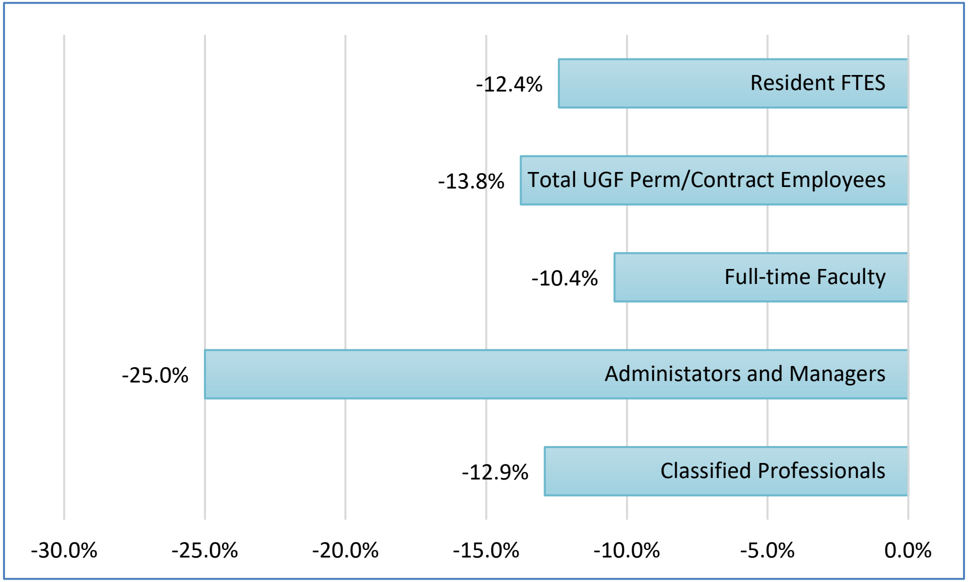
8-year History of Resident FTES and UGF Positions



The District's enrollment decline began in 2017-18. However, the number of positions increased through 2019-20 and didn't begin to decrease until 2020-21.

Please note: Confidential positions ranged between 8 and 13 positions – too small a data set to include in the graph.

Decline in Resident FTES Compared to UGF Permanent/Contract Employees 2020-21 through 2023-24



The decline in UGF-supported permanent and contract employees largely kept track with the decline in resident FTES from 2020-21 through 2023-24 with the exception of administrators and managers which experienced a decline of twice that of resident FTES.

Please note: Confidential positions ranged between 8 and 13 positions – too small a data set to include in the graph.

Permanent and Contract Employee Count

Classified Professionals		2019-20	2020-21	2021-22	2022-23	2023-24	5- Year % Change
District Totals	Unrestricted GF	542	498	508	474	472	-12.92%
	Categorical	184	166	163	140	148	-21.20%
	Combination	35	25	29	55	52	48.57%
	District-Wide Total	761	689	700	669	672	**-12.9%**

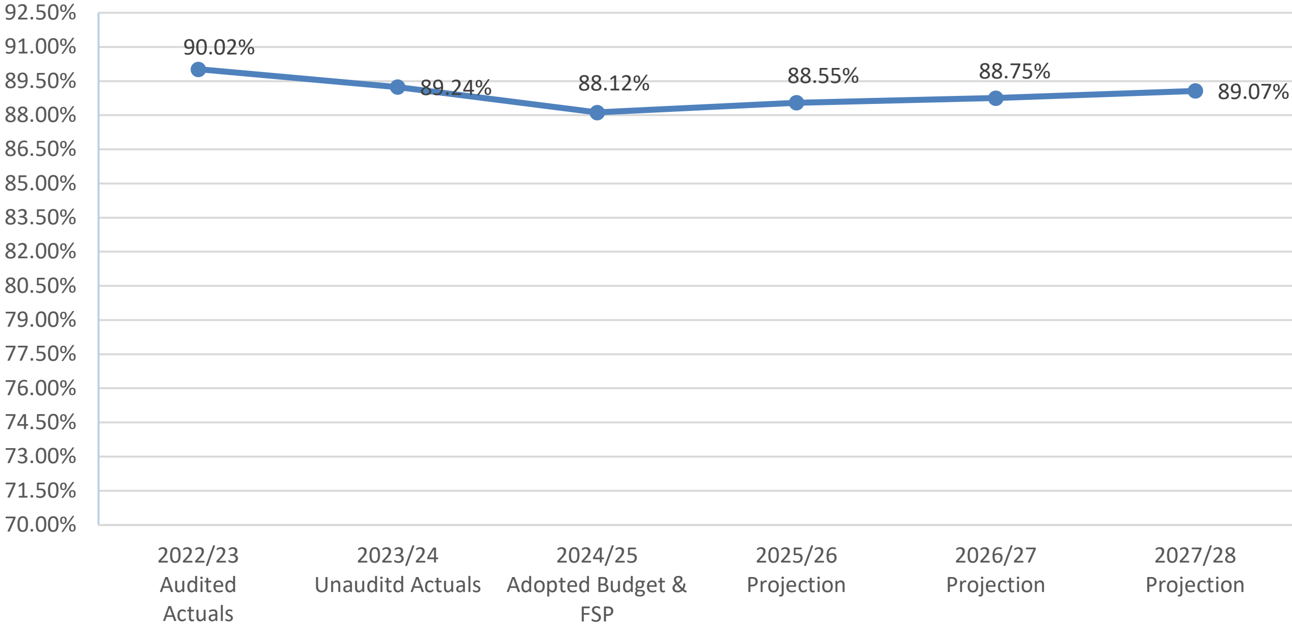
Confidential		2019-20	2020-21	2021-22	2022-23	2023-24	
District Totals	Unrestricted GF	13	11	9	8	8	**-38.46%**

Administrators and Managers		2019-20	2020-21	2021-22	2022-23	2023-24	
District Totals	Unrestricted GF	140	132	127	107	105	-12.9%
	Categorical	35	38	30	24	28	-31.4%
	Combination	8	7	6	10	13	37.5%
	District-Wide Total	183	177	163	141	146	**-17.5%**

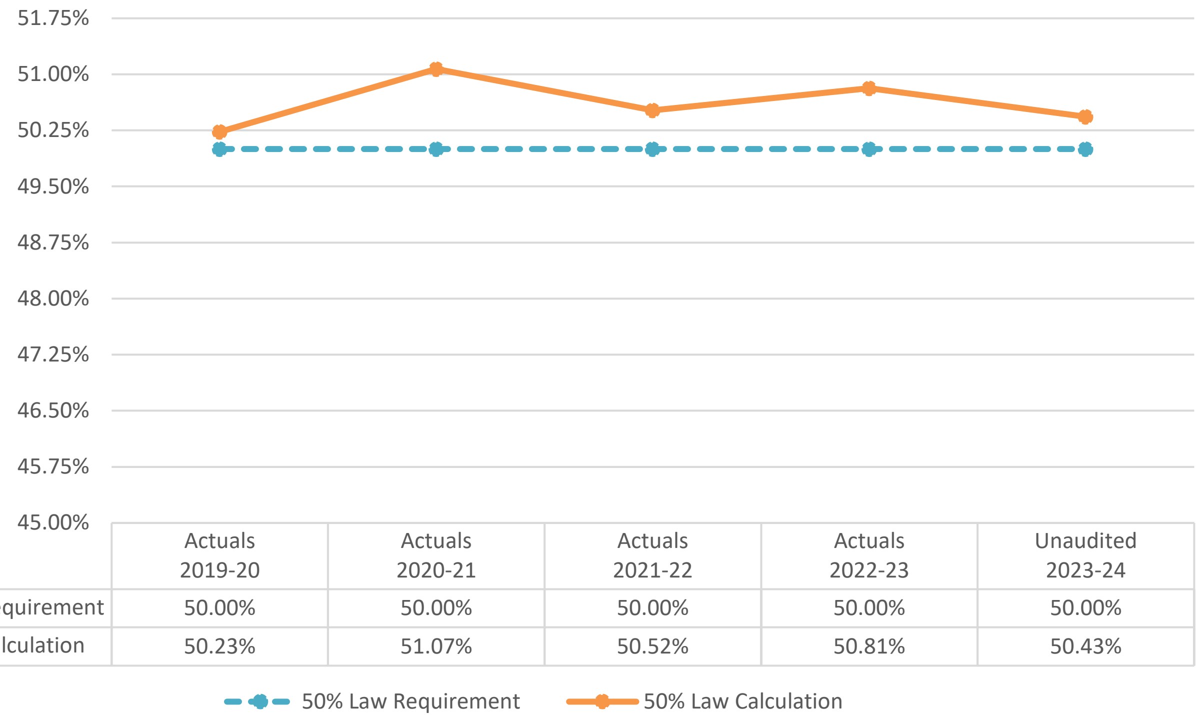
Full-Time Faculty		2019-20	2020-21	2021-22	2022-23	2023-24	
District Totals	Unrestricted GF	431	433	416	394	386	-10.4%
	Categorical	17	17	15	7	7	-58.82%
	Combination	22	27	13	39	38	72.73%
	District-Wide Total	470	477	444	440	431	**-8.30%**
Decline in Resident FTES from 2019-20 through 2023-24							**14%**

Source: Argos Report: Employee Count by E-Class and Fund Type as of 7/26/2024

Salaries and Benefits as a Percentage of Total Unrestricted General Fund Expenditures



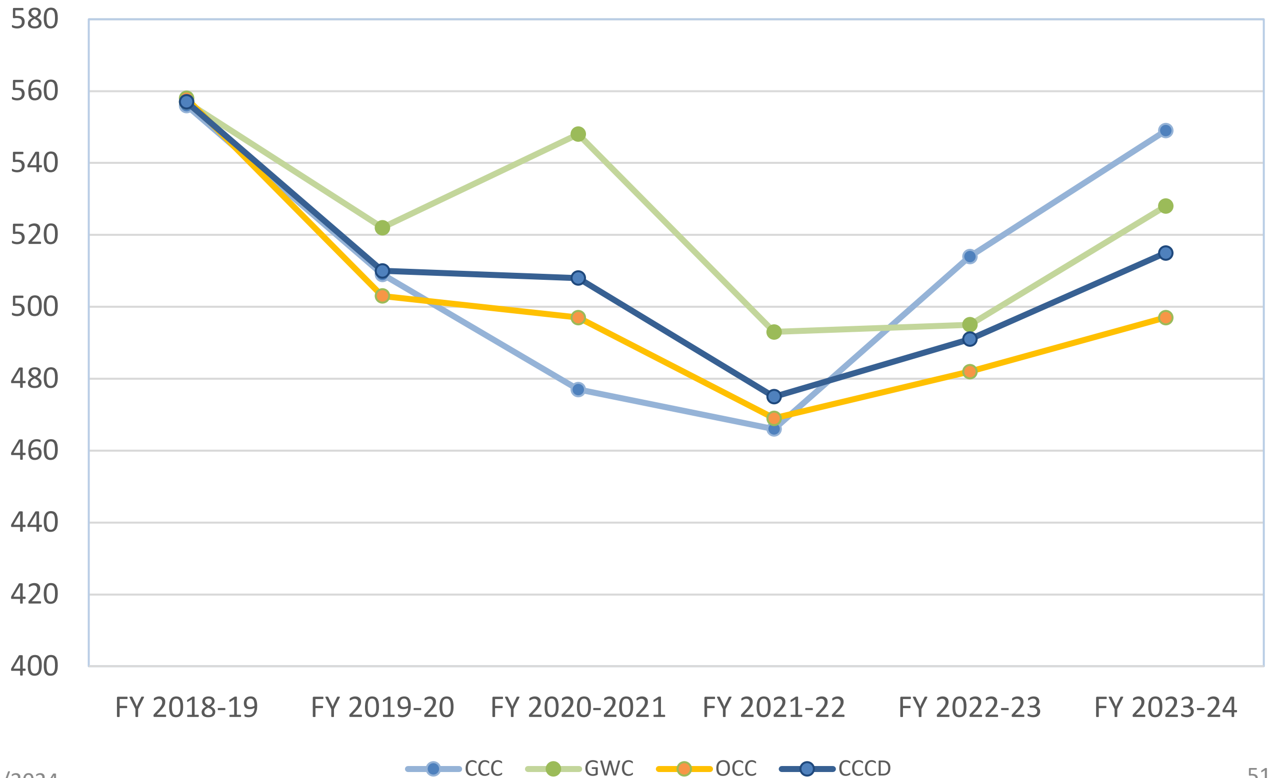
50% Law Comparison



	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Unaudited 2023-24
50% Law Requirement	50.00%	50.00%	50.00%	50.00%	50.00%
50% Law Calculation	50.23%	51.07%	50.52%	50.81%	50.43%

District-Wide Weekly Student Contact Hours to Full-time Equivalent Faculty Ratio

(WSCH/FTEF)



Registration Productivity Measures

by Term, by College
Summer

Summer		2019	2020	2021	2022	2023
Coastline	Fill-Rates	77.0%	80.1%	66.9%	71.9%	76.1%
	WSCH/FTEF	505	529	510	518	550
	Avg Class Size	31.0	33.4	27.8	29.9	36.2
Golden West	Fill-Rates	76.9%	81.7%	78.4%	76.5%	88.6%
	WSCH/FTEF	578	613	547	538	578
	Avg Class Size	38.2	41.9	39.3	37.8	44.8
Orange Coast	Fill-Rates	77.8%	86.8%	85.3%	80.4%	84.4%
	WSCH/FTEF	471	545	521	480	482
	Avg Class Size	26.8	34.5	28.7	25.5	30.2
District-Wide	Fill-Rates	77.2%	83.0%	76.6%	76.3%	83.1%
	WSCH/FTEF	513	562	526	512	536
	Avg Class Size	31.1	36.4	31.3	30.6	36.5

Registration Productivity Measures

by Term, by College
Fall
2 of 4

Fall		2019	2020	2021	2022	2023
Coastline	Fill-Rates	70.7%	66.1%	60.9%	68.5%	68.7%
	WSCH/FTEF	512	494	430	506	546
	Avg Class Size	29.4	28.1	23.6	28.4	34.6
Golden West	Fill-Rates	84.2%	82.9%	76.0%	79.6%	83.8%
	WSCH/FTEF	546	569	500	485	523
	Avg Class Size	31.2	31.0	29.8	28.0	34.4
Orange Coast	Fill-Rates	89.1%	89.5%	87.4%	93.5%	91.2%
	WSCH/FTEF	547	507	482	492	511
	Avg Class Size	28.5	27.2	28.0	28.4	34.4
District-Wide	Fill-Rates	83.7%	82.9%	79.0%	84.3%	85.0%
	WSCH/FTEF	541	523	479	492	519
	Avg Class Size	29.4	28.4	27.8	28.3	34.4

Registration Productivity Measures

by Term, by College
Spring
3 of 4

Spring		2020	2021	2022	2023	2024
Coastline	Fill-Rates	73.1%	69.4%	67.3%	65.2%	71.0%
	WSCH/FTEF	504	482	481	514	567
	Avg Class Size	29.5	29.5	26.0	32.4	36.9
Golden West	Fill-Rates	77.6%	73.0%	80.1%	76.7%	80.7%
	WSCH/FTEF	529	452	554	493	508
	Avg Class Size	30.5	28.7	30.6	32.3	33.9
Orange Coast	Fill-Rates	84.9%	78.7%	84.6%	83.2%	86.0%
	WSCH/FTEF	523	423	471	471	485
	Avg Class Size	27.2	24.5	25.6	31.5	32.2
District-Wide	Fill-Rates	80.1%	75.0%	79.7%	78.1%	81.8%
	WSCH/FTEF	521	442	494	484	504
	Avg Class Size	28.5	26.5	27.0	31.9	33.4

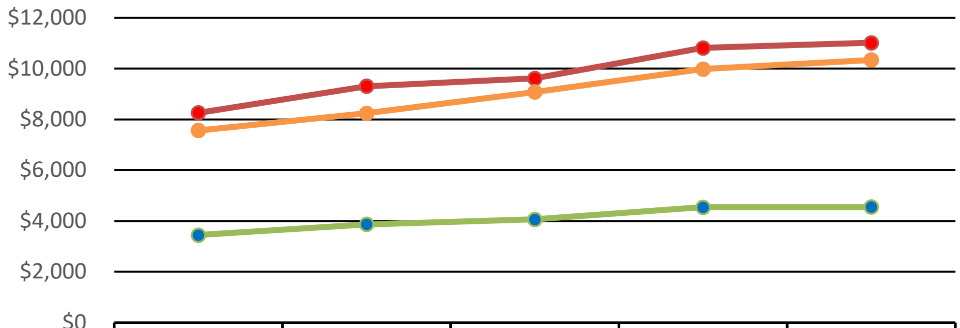
Registration Productivity Measures

by Term, by College
Academic Year
4 of 4

Academic Year		2019-20	2020-21	2021-22	2022-23	2023-24
Coastline	Fill-Rates	68.7%	66.8%	63.3%	72.2%	71.2%
	WSCH/FTEF	509	477	465	556	549
	Avg Class Size	29.6	28.0	25.8	32.7	35.2
Golden West	Fill-Rates	76.6%	82.0%	74.3%	82.8%	83.0%
	WSCH/FTEF	522	548	491	523	528
	Avg Class Size	30.7	31.9	29.6	32.9	35.3
Orange Coast	Fill-Rates	79.2%	86.7%	83.1%	88.1%	88.3%
	WSCH/FTEF	503	497	467	495	497
	Avg Class Size	26.5	26.9	26.8	31.8	33.1
District-Wide	Fill-Rates	76.0%	81.2%	76.3%	83.4%	83.4%
	WSCH/FTEF	510	508	474	482	515
	Avg Class Size	28.2	28.4	27.4	32.2	34.0

Cost and SCFF Revenue per FTES

5-Year % Change	
Total SCFF Revenue per FTES	36.7%
Direct Instruction Costs per FTES	32.0%
Total Costs per FTES	33.3%



	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Unaudited Actual	24/25 Projection
Total Cost per FTES	$8,262	$9,310	$9,615	$10,813	$11,017
Direct Instruction Cost per FTES	$3,446	$3,867	$4,067	$4,542	$4,548
Total Revenue per FTES	$7,567	$8,239	$9,080	$9,982	$10,342

- Total SCFF 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 SCFF Cost per FTES: Unrestricted General Fund Expenditures less Other Outgo/Total FTES

Adopted Budget Model 2024-25 FY

Coast Colleges

			ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Allocation Framework			52.11%	30.51%	17.38%	100.00%	
Basic Allocation			$ 7,593,194	$ 6,508,448	$ 6,508,448	$ 20,610,090	*Not allocated by model %*
Base Allocation							
Traditional Credit 3-YR Avg	$	5,294	$ 68,132,943	$ 39,794,908	$ 22,625,321	$ 130,553,172	
FTES			**13,094.44**	**7,666.69**	**4,367.33**	**25,128.46**	
Special Admin Credit	$	7,425	$ 3,922,567	$ 2,296,633	$ 1,308,275	$ 7,527,475	
FTES			**528.38**	**309.36**	**176.23**	**1,013.97**	
Non Credit	$	4,465	$ 122,781	$ 71,887	$ 40,951	$ 235,619	
FTES			**27.50**	**16.10**	**9.17**	**52.77**	
Non Credit CDCP	$	7,425	$ 2,062,187	$ 1,207,394	$ 687,792	$ 3,957,373	
FTES			**277.78**	**162.64**	**92.65**	**533.07**	
TOTAL BASE ALLOCATION			$ 81,833,672	$ 49,879,270	$ 31,170,787	$ 162,883,729	*Reflects 2023-24 P2, 3 yr avg*
Supplemental Allocation							
PELL Grant Recipients	$	1,252	$ 5,892,856	$ 3,450,222	$ 1,965,418	$ 11,308,496	
AB520 Students	$	1,252	$ 473,722	$ 277,360	$ 157,998	$ 909,080	
California Promise Grant Recipients	$	1,252	$ 13,400,738	$ 7,846,028	$ 4,469,484	$ 25,716,250	
TOTAL SUPPLEMENTAL ALLOCATION			$ 19,767,316	$ 11,573,610	$ 6,592,900	$ 37,933,826	*Reflects 2023-24 P2*
Student Success Allocation							
All Students			$ 11,692,689	$ 6,845,978	$ 3,899,807	$ 22,438,474	
Pell Grant Recipients Bonus			$ 1,789,464	$ 1,047,717	$ 596,831	$ 3,434,013	
California Promise Grant Recipients Bonus			$ 1,755,315	$ 1,027,724	$ 585,442	$ 3,368,481	*Reflects 2023-24 P2, 3 yr avg*
TOTAL STUDENT SUCCESS ALLOCATION			$ 15,237,468	$ 8,921,419	$ 5,082,080	$ 29,240,968	
Full-Time Faculty Hiring 2015-2016			$ 1,187,574	$ 791,716	$ 494,823	$ 2,474,113	*Based on faculty allocation 12,8,5*
TOTAL COMPUTATIONAL REVENUE (A)			**$ 118,026,030**	**$ 71,166,015**	**$ 43,340,590**	**$ 232,532,636**	*Total Computational Revenue*
Prior Year SCFF before HH + COLA (B)			$ 120,911,882	$ 72,952,060	$ 44,401,827	$ 238,265,769	*Prior Year SCFF before HH + COLA*
FY 2017-18 TCR adjusted by COLA (C)			$ 121,477,561	$ 73,283,260	$ 44,590,496	$ 239,351,317	*FY 2017-18 Hold Harmless + COLA*
Adjusted Total Computational Revenue (Max A, B, or C)			**$ 121,477,561**	**$ 73,283,260**	**$ 44,590,496**	**$ 239,351,317**	
Additional Funding due to Hold Harmless			$ 3,451,528	$ 2,117,244	$ 1,249,909	$ 6,818,681	
ADJUSTED SCFF APPORTIONMENT REVENUE			**$ 121,477,558**	**$ 73,283,259**	**$ 44,590,500**	**$ 239,351,317**	
Full-Time Faculty Hiring 2018-2019			$ 762,726	$ 457,635	$ 228,818	$ 1,449,179	*Based on faculty allocation 10,6,3*
Full-Time Faculty Hiring 2021-2022			$ 1,138,649	$ 1,051,061	$ 437,942	$ 2,627,652	*Based on faculty allocation 13,12,5*
TOTAL APPORTIONMENT REVENUE			**$ 123,378,933**	**$ 74,791,955**	**$ 45,257,260**	**$ 243,428,148**	

Adopted Budget Model 2024-25 FY

Coast Colleges

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	
Allocation Framework	52.11%	30.51%	17.38%	100.00%	
OTHER STATE REVENUE					
Lottery	$ 3,052,290	$ 1,787,091	$ 1,018,016	$ 5,857,397	*Based FY 24 Est. Payment $191 per ADA FTES*
College Promise Grants (BOG Fee Waivers Admin)	$ 138,511	$ 96,472	$ 59,657	$ 294,640	*Based on College Promise grant allocation*
Part-Time Faculty Parity	$ 356,756	$ 186,364	$ 135,248	$ 678,368	*PT Faculty Parity $ allocated in arrears based on actuals.*
State Mandated Costs	$ 519,009	$ 303,876	$ 173,103	$ 995,988	*2024 Budget Act Est $35.64 FTES @ P2 320*
TOTAL OTHER STATE REVENUE	$ 4,066,566	$ 2,373,803	$ 1,386,024	$ 7,826,393	
TOTAL STATE REVENUE	$ 127,445,499	$ 77,165,758	$ 46,643,284	$ 251,254,541	
District Wide Local Revenue	$ 2,829,781	$ 1,656,815	$ 943,804	$ 5,430,400	*Interest, Joint Use Development, La Habra Rentals, and KOCE Payments*
TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL	**$ 130,275,280**	**$ 78,822,573**	**$ 47,587,088**	**$ 256,684,941**	
DEFICIT FACTOR @ 0.5%				**$ (1,196,757)**	*Projection at 0.5% based on surrounding district survey*
SRP ANNUAL DEBT SERVICE PAYMENT				**$ (1,870,416)**	Year 5 of 5 year payment agreement
ADJUSTED REVENUE				**$ 253,617,768**	
LESS ASSESSMENTS					
District Services	$ 15,608,287	$ 9,138,531	$ 5,205,758	$ 29,952,575	*Diff COLA 1.07%, Step/Column, Benefits*
District Wide Expense	$ 12,560,493	$ 7,354,071	$ 4,189,241	$ 24,103,805	*Diff COLA 1.07%, MOU#19-4, Insurance 15% incr, Ellucian contract*
TOTAL ASSESSMENTS	$ 28,168,780	$ 16,492,602	$ 9,394,999	$ 54,056,380	
NET REVENUE FROM ALLOCATION MODEL 2024-2025	$ 102,106,502	$ 62,329,971	$ 38,192,089	$ 202,628,561	
NET REVENUE FROM ALLOCATION MODEL 2023-2024	$ 100,916,000	$ 61,633,112	$ 37,772,081	$ 200,321,193	

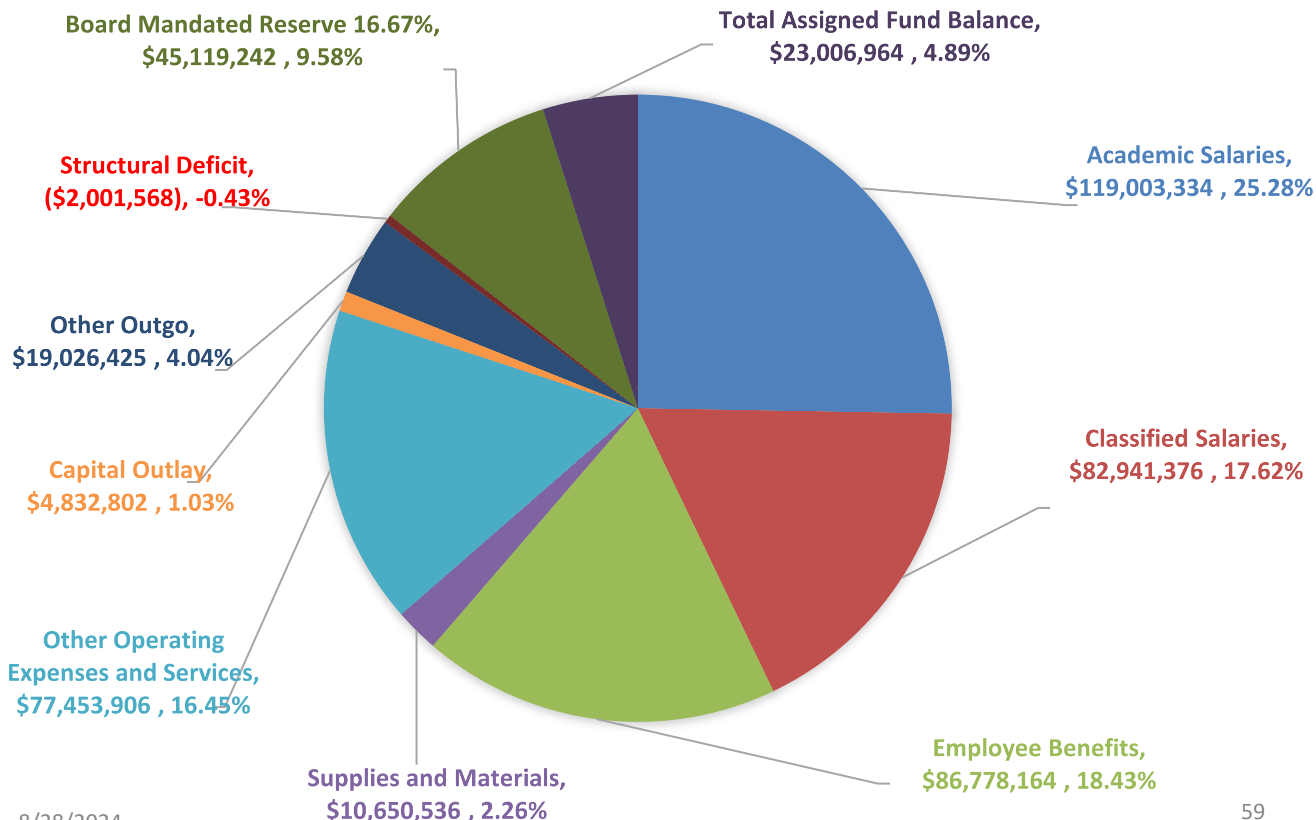
REVENUE ADJUSTED FOR 0.5% DEFICIT FACTOR AND SRP PAYMENT

	FY 2024-2025	*%*	*Deficit Factor 0.5%*	*SRP Payment*	*FY 2024-2025 ALLOCATION*
ORANGE COAST	$ 102,106,502	40%	$ (525,394)	$ (693,643)	$ 100,887,465
GOLDEN WEST	$ 62,329,971	24%	$ (320,722)	$ (558,723)	$ 61,450,526
COASTLINE	$ 38,192,089	15%	$ (196,518)	$ (362,521)	$ 37,633,050
DISTRICT SERVICES	$ 29,952,575	12%	$ (154,123)	$ (255,529)	$ 29,542,923
DISTRICT WIDE EXPENSES	$ 24,103,805	9%	$ -	$ -	$ 24,103,805
TOTAL	***$ 256,684,943***	***100%***	***$ (1,196,757)***	***$ (1,870,416)***	***$ 253,617,770***

Note: Additional $3.9 M (12.8%) needed to meet Board Policy Reserve of 16.67% from District Assessment savings.

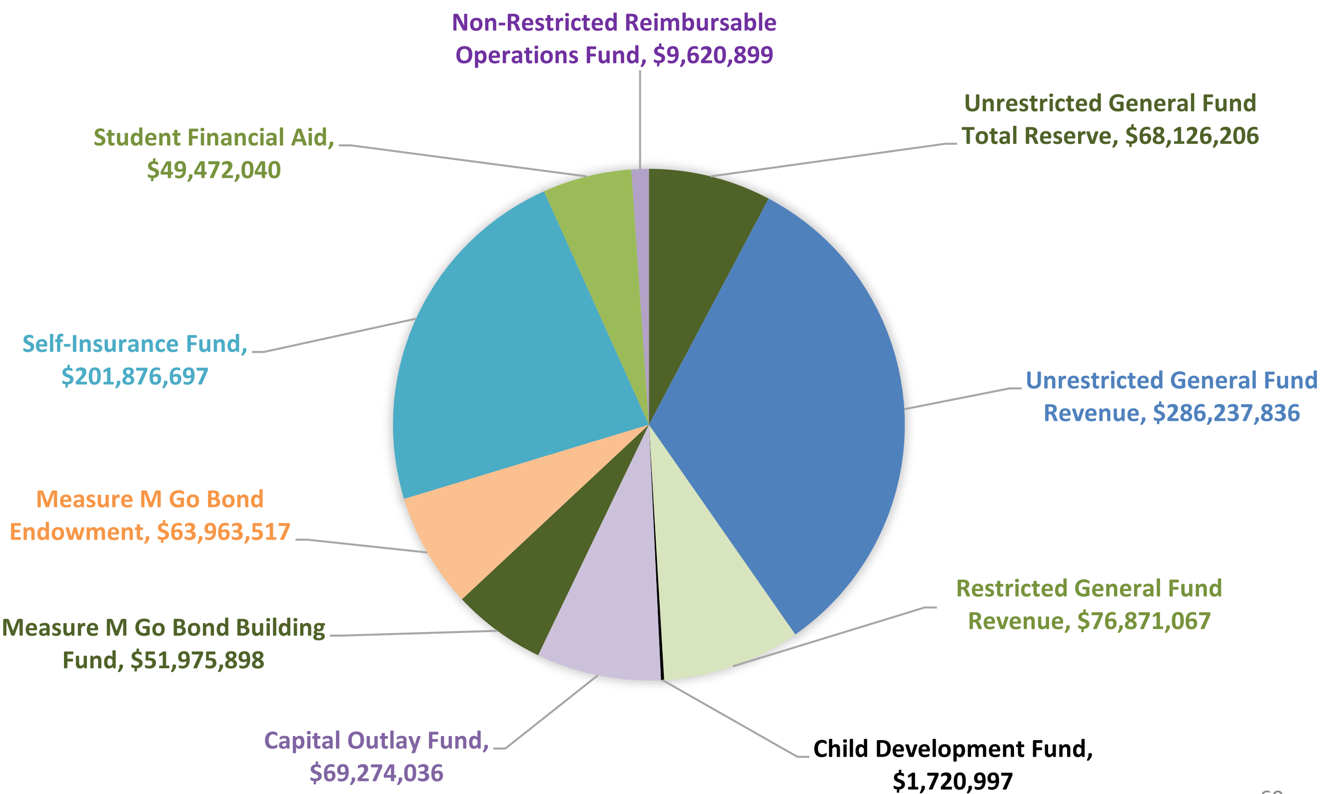
Total General Fund
2024-25 Adopted Budget

Coast Colleges



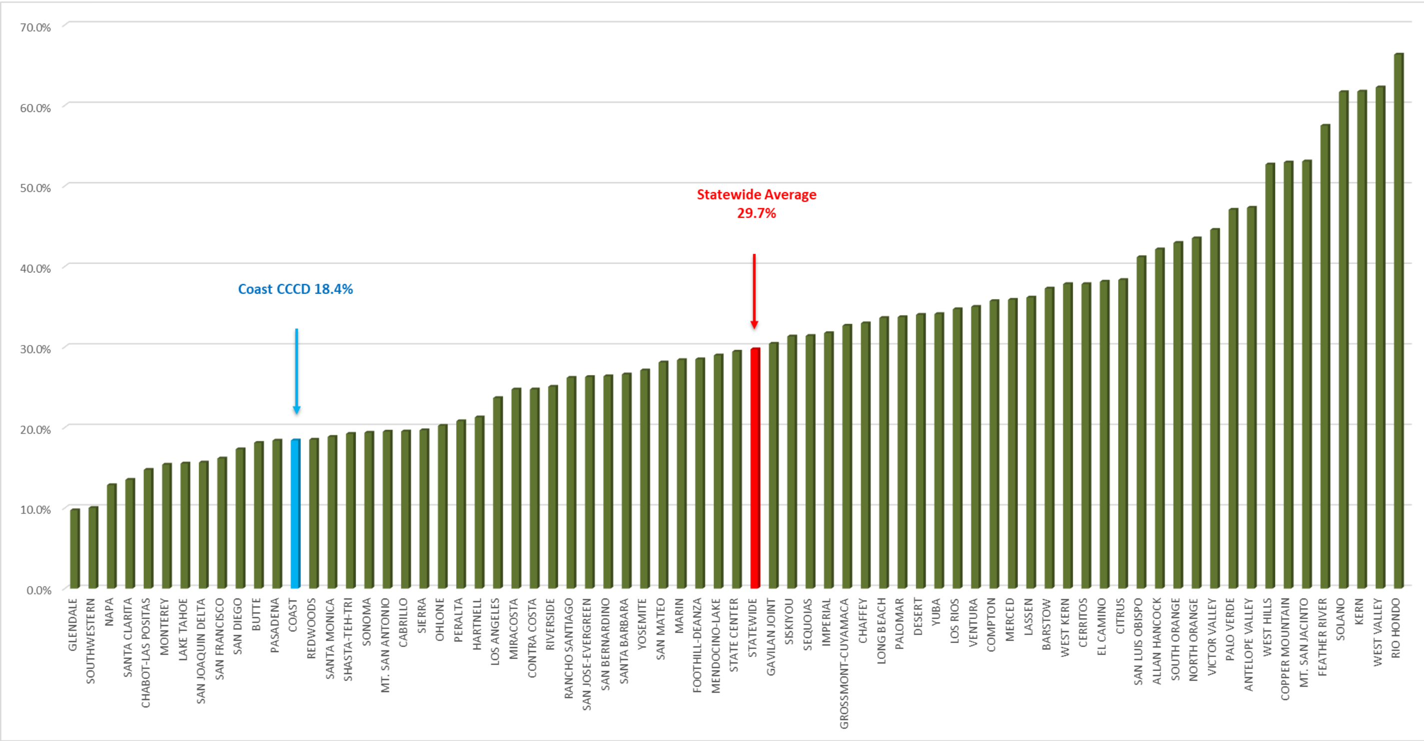
All Funding Sources
2023-24 Unaudited Actuals

Coast Colleges



Statewide Unrestricted General Fund 2021-22 Reserves Ending Balance

Coast Colleges



SECTION IV

BUDGET ALLOCATION MODEL 2024-2025
GRANTS & CATEGORICAL PROGRAMS
EDUCATION PROTECTION ACCOUNT

ADOPTED BUDGET 2024-2025 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			$ 7,593,194	$ 6,508,448	$ 6,508,448	$ 20,610,090	*Not allocated by model %*
Base Allocation							
Traditional Credit 3-YR Avg	$	5,294	$ 68,132,943	$ 39,794,908	$ 22,625,321	$ 130,553,172	
FTES			**13,094.44**	**7,666.69**	**4,367.33**	**25,128.46**	
Special Admin Credit	$	7,425	$ 3,922,567	$ 2,296,633	$ 1,308,275	$ 7,527,475	
FTES			**528.38**	**309.36**	**176.23**	**1,013.97**	
Non Credit	$	4,465	$ 122,781	$ 71,887	$ 40,951	$ 235,619	
FTES			**27.50**	**16.10**	**9.17**	**52.77**	
Non Credit CDCP	$	7,425	$ 2,062,187	$ 1,207,394	$ 687,792	$ 3,957,373	
FTES			**277.78**	**162.64**	**92.65**	**533.07**	
TOTAL BASE ALLOCATION			$ 81,833,672	$ 49,879,270	$ 31,170,787	$ 162,883,729	*Reflects 2023-24 P2, 3 yr avg*
Supplemental Allocation							
PELL Grant Recipients	$	1,252	$ 5,892,856	$ 3,450,222	$ 1,965,418	$ 11,308,496	
AB520 Students	$	1,252	$ 473,722	$ 277,360	$ 157,998	$ 909,080	
California Promise Grant Recipients	$	1,252	$ 13,400,738	$ 7,846,028	$ 4,469,484	$ 25,716,250	
TOTAL SUPPLEMENTAL ALLOCATION			$ 19,767,316	$ 11,573,610	$ 6,592,900	$ 37,933,826	*Reflects 2023-24 P2*
Student Success Allocation							
All Students			$ 11,692,689	$ 6,845,978	$ 3,899,807	$ 22,438,474	
Pell Grant Recipients Bonus			$ 1,789,464	$ 1,047,717	$ 596,831	$ 3,434,013	
California Promise Grant Recipients Bonus			$ 1,755,315	$ 1,027,724	$ 585,442	$ 3,368,481	*Reflects 2023-24 P2, 3 yr avg*
TOTAL STUDENT SUCCESS ALLOCATION			$ 15,237,468	$ 8,921,419	$ 5,082,080	$ 29,240,968	
Full-Time Faculty Hiring 2015-2016			$ 1,187,574	$ 791,716	$ 494,823	$ 2,474,113	*Based on faculty allocation 12,8,5*
TOTAL COMPUTATIONAL REVENUE (A)			**$ 118,026,030**	**$ 71,166,015**	**$ 43,340,590**	**$ 232,532,636**	*Total Computational Revenue*
Prior Year SCFF before HH + COLA (B)			$ 120,911,882	$ 72,952,060	$ 44,401,827	$ 238,265,769	*Prior Year SCFF before HH + COLA*
FY 2017-18 TCR adjusted by COLA (C)			$ 121,477,561	$ 73,283,260	$ 44,590,496	$ 239,351,317	*FY 2017-18 Hold Harmless + COLA*
Adjusted Total Computational Revenue (Max A, B, or C)			**$ 121,477,561**	**$ 73,283,260**	**$ 44,590,496**	**$ 239,351,317**	
Additional Funding due to Hold Harmless			$ 3,451,528	$ 2,117,244	$ 1,249,909	$ 6,818,681	
ADJUSTED SCFF APPORTIONMENT REVENUE			**$ 121,477,558**	**$ 73,283,259**	**$ 44,590,500**	**$ 239,351,317**	
Full-Time Faculty Hiring 2018-2019			$ 762,726	$ 457,635	$ 228,818	$ 1,449,179	*Based on faculty allocation 10,6,3*
Full-Time Faculty Hiring 2021-2022			$ 1,138,649	$ 1,051,061	$ 437,942	$ 2,627,652	*Based on faculty allocation 13,12,5*
TOTAL APPORTIONMENT REVENUE			**$ 123,378,933**	**$ 74,791,955**	**$ 45,257,260**	**$ 243,428,148**	

Updated: 8/6/2024

ADOPTED BUDGET 2024-2025 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	$ 3,052,290	$ 1,787,091	$ 1,018,016	$ 5,857,397	*Based FY 24 Est. Payment $191 per ADA FTES*
College Promise Grants (BOG Fee Waivers Admin)	$ 138,511	$ 96,472	$ 59,657	$ 294,640	*Based on College Promise grant allocation*
Part-Time Faculty Parity	$ 356,756	$ 186,364	$ 135,248	$ 678,368	*PT Faculty Parity $ allocated in arrears based on actuals.*
State Mandated Costs	$ 519,009	$ 303,876	$ 173,103	$ 995,988	*2024 Budget Act Est $35.64 FTES @ P2 320*
TOTAL OTHER STATE REVENUE	$ 4,066,566	$ 2,373,803	$ 1,386,024	$ 7,826,393	
TOTAL STATE REVENUE	$ 127,445,499	$ 77,165,758	$ 46,643,284	$ 251,254,541	
District Wide Local Revenue	$ 2,829,781	$ 1,656,815	$ 943,804	$ 5,430,400	*Interest, Joint Use Development, La Habra Rentals, and KOCE Payments*
TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL	**$ 130,275,280**	**$ 78,822,573**	**$ 47,587,088**	**$ 256,684,941**	
DEFICIT FACTOR @ 0.5%				**$ (1,196,757)**	*Projection at 0.5% based on surrounding district survey*
SRP ANNUAL DEBT SERVICE PAYMENT				**$ (1,870,416)**	Year 5 of 5 year payment agreement
ADJUSTED REVENUE				**$ 253,617,768**	
LESS ASSESSMENTS					
District Services	$ 15,608,287	$ 9,138,531	$ 5,205,758	$ 29,952,575	*Diff COLA 1.07%, Step/Column, Benefits*
District Wide Expense	$ 12,560,493	$ 7,354,071	$ 4,189,241	$ 24,103,805	*Diff COLA 1.07%, MOU#19-4, Insurance 15% incr, Ellucian contract*
TOTAL ASSESSMENTS	$ 28,168,780	$ 16,492,602	$ 9,394,999	$ 54,056,380	
NET REVENUE FROM ALLOCATION MODEL 2024-2025	$ 102,106,502	$ 62,329,971	$ 38,192,089	$ 202,628,561	
NET REVENUE FROM ALLOCATION MODEL 2023-2024	$ 100,916,000	$ 61,633,112	$ 37,772,081	$ 200,321,193	

REVENUE ADJUSTED FOR 0.5% DEFICIT FACTOR AND SRP PAYMENT

	FY 2024-2025	*%*	*Defict Factor 0.5%*	*SRP Payment*	*FY 2024-2025 ALLOCATION*
ORANGE COAST	$ 102,106,502	40%	$ (525,394)	$ (693,643)	$ 100,887,465
GOLDEN WEST	$ 62,329,971	24%	$ (320,722)	$ (558,723)	$ 61,450,526
COASTLINE	$ 38,192,089	15%	$ (196,518)	$ (362,521)	$ 37,633,050
DISTRICT SERVICES	$ 29,952,575	12%	$ (154,123)	$ (255,529)	$ 29,542,923
DISTRICT WIDE EXPENSES	$ 24,103,805	9%	$ -	$ -	$ 24,103,805
TOTAL	***$ 256,684,943***	***100%***	***$ (1,196,757)***	***$ (1,870,416)***	***$ 253,617,770***

ADOPTED BUDGET 2024-2025 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%)	$ 22,559,621	
REVERSE FOR ANCILLARY (8.35%)	$ 22,559,621	
ASSIGNED		
BOARD ELECTION	$ 250,000	
CONTRACTUAL CARRY OVER	$ 906,357	
CURRICULUM PROTECTION ACCOUNT	$ 1,245,000	
ADULT EDUCATION Carryover	$ 56,939	
DISTRICTWIDE MARKETING OUTREACH Carryover	$ 573,130	
INDIRECT COSTS (ED Services) Carryover	$ 162,439	
CANVAS SUPPORT Carry Over	$ 713,142	
Wellness Carry Over per Health Benefits Advisory Committee Request	$ 20,000	
HOLD DEFICIT FACTOR for Anticpated Deficit Spending FY 24/25 & FY 25/26	$ 7,027,865	
		$ 56,074,114
UNASSIGNED		
UNDESIGNATED (TBD)		**$ 324,281**
DESIGNATED		
ENTITY BALANCES		**$ 11,727,811**
TOTAL BEGINNING BALANCE		**$ 68,126,206**

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
DEDICATED REVENUE

COLLEGES		Orange Coast	Golden West	Coastline	Total
ACCOUNT TITLE	ACCOUNT	FY 2024-25 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET	FY 2024-25 ADOPTED BUDGET
Sales and Commissions	8840	$ -	$ 30,000	$ -	$ 30,000
Rentals and Leases	8850	$ 1,600,000	$ 476,000	$ 311,231	$ 2,387,231
Child Development Services	8871	$ 617,000	$ -	$ -	$ 617,000
Student Records and Transcripts	8879	$ -	$ 16,000	$ 15,000	$ 31,000
Other Student Fees and Charges	8885	$ 50,000	$ 60,000	$ 2,000	$ 112,000
Parking Fines	8893	$ 350,000	$ 105,000	$ 1,000	$ 456,000
Other Local Income	8899	$ 683,000	$ 192,000	$ 50,000	$ 925,000
Nonresident Tuition - Out of State	88801	$ 2,500,000	$ 1,100,000	$ 400,000	$ 4,000,000
Nonresident Tuition - International	88802	$ 8,000,000	$ 1,800,000	$ 700,000	$ 10,500,000
Total Dedicate Revenue		**$ 13,800,000**	**$ 3,779,000**	**$ 1,479,231**	**$ 19,058,231**

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
DISTRICTWIDE EXPENSES (ADMIN 5)

Organization Description	Orgn Code	ADOPTED BUDGET	
Retiree Benefits	528012, 528013, 552017	$8,752,914	Decrease in Net OPEB Liability ETCA $1.5 M
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	$3,713,464	Include COLA 1.07%, increased health & welfare
Disaster Preparedness	527021	$30,000	
Districtwide IT Security Services	526030, 526023	$155,755	
Districtwide Membership	525036	$150,000	
Districtwide Utilities	527020	$100,000	
Districtwide Vehicle Maintenance	525050	$0	
Elections	517014	$225,000	
Employee Benefits/Recognition	551034, 517016	$27,000	
Environmental Health and Safety	527520	$321,520	
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	$358,829	
HR Compliance/Recruitment/Negotiations	552014, 552010, 552012, 551036, 551032, 551037, 551030, 528010, 551035, 552016, 552019	$521,484	
Property and Casualty Insurance (SAFER & SWACC)	527518	$2,425,903	SWACC projected 15% increase
Consulting Fees	526020, 521012, 511010	$4,432,800	Eide Bailly contract incr $35K, Ellucian contract incr $200K
Legal Fees	517013, 527510, 527511, 527512, 527513, 527515, 527516	$1,040,000	
Parity Pay	525038	$671,186	
Student Recruitment/Council	526041, 517018, 515010, 541010	$376,700	
Student Transportation	525051	$603,000	
ADOPTED Total Districtwide Expenses (Admin 5)		**$24,103,805**	

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
120001	HEA Federal College Work Study	$1,012,893	$1,202,686
120002	HEA 5 Pct Administrative Cost Allow	$322,136	$323,400
120201	Perkins 23/24	$1,476,746	$23,144
120202	Perkins 24/25	$62,705	$1,665,153
120301	Trans Asst to Needy Families OCC	$69,036	$71,218
120302	Trans Asst to Needy Families GWC	$40,578	$40,661
120303	Trans Asst to Needy Families CCC	$34,954	$34,429
120401	Promoting Cross-Enrollment	$116,143	$52,258
120711	Project RAISER OCC	$3,005	$8,051
120712	Project RAISER GWC	$16,781	$11,226
121008	WIOA Adult Ed & Family Lit 23/24	$158,640	$0
121009	WIOA Adult Ed & Family Lit 24/25	$0	$365,620
121173	Increase NCAE K12 RING Capacity CCC	$511	$0
121421	Aquatic Center 23/24 OCC	$0	$59,347
121451	Aquatic Center 22/23 OCC	$36,188	$0
121712	Gateway 2 STEM GWC	$71,201	$0
121713	Gateway 2 STEM Yr 3 GWC	$600,000	$72,422
121714	Gateway 2 STEM Yr 4 GWC	$600,000	$600,000
121751	Title V STEM Academy Yr 5	$202,961	$0
121925	NSF Scholarships in STEM	$1,374,906	$979,411
122106	NEH: The Vietnam War Institute	$27,297	$0
122108	ARPA State & Local Fiscal Recovery	$50,000	$0
122232	HEERF II Minority Serving Inst. GWC	$184,113	$184,113
122252	ARP HEERF III MSI GWC	$1,015,887	$675,793
130004	Restricted Lottery DIST	$6,304,653	$7,201,037
130400	Board Financial Asst Prgm	$1,767,139	$1,835,817

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
130515	CAI Cybersecurity Apprenticeship	$0	$297,177
130520	ELL Healthcare Pathways	$0	$490,312
130601	EOPS OCC	$4,362,536	$3,508,248
130602	EOPS GWC	$1,411,407	$1,649,947
130603	EOPS CCC	$814,593	$881,655
130701	Care OCC	$487,274	$497,028
130702	Care GWC	$157,350	$168,006
130703	Care CCC	$97,072	$117,786
130801	DSPS OCC	$1,534,170	$1,720,731
130802	DSPS GWC	$1,559,621	$1,542,625
130803	DSPS CCC	$1,841,289	$2,390,266
131001	CalWORKS Welfare Reform OCC	$688,690	$843,886
131002	CalWORKS Welfare Reform GWC	$254,266	$297,761
131003	CalWORKS Welfare Reform CCC	$212,888	$222,675
131101	State Funded Equipment OCC	$1,164,630	$731,394
131102	State Funded Equipment GWC	$231,786	$664,040
131103	State Funded Equipment CCC	$178,531	$91,745
131104	State Funded Equipment DIS	$154,014	$154,014
131211	CTE Data Unlocked Initiative OCC	$30,761	$26,510
131304	Equal Employment Opportunity DIS	$294,755	$395,221
131314	EEO Best Practices DIST	$208,333	$101,504
131315	EEO Innovative Best Practices	$150,000	$150,000
131406	Strong Workforce Local OCC 20/21	$1,590	$0
131407	Strong Workforce Local GWC 20/21	$38,720	$38,719
131409	Strong Workforce Local DIST 20/21	$634	$0
131411	Strong Workforce Local OCC 23/24	$0	$686,415

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
131412	Strong Workforce Local GWC 23/24	$797,993	$878,454
131413	Strong Workforce Local CCC 23/24	$446,305	$320,885
131414	Strong Workforce Local DIST 23/24	$96,853	$56,802
131416	Strong Workforce Local OCC 21/22	$197,498	$0
131417	Strong Workforce Local GWC 21/22	$328,884	$0
131418	Strong Workforce Local CCC 21/22	$4,409	$0
131422	Strong Workforce Local GWC 18/19	$6,709	$0
131423	Strong Workforce Local CCC 18/19	$3,293	$0
131425	Strong Workforce Local OCC 22/23	$1,369,309	$0
131426	Strong Workforce Local GWC 22/23	$819,682	$444
131427	Strong Workforce Local CCC 22/23	$369,316	$0
131428	Strong Workforce Local DIST 22/23	$56,032	$0
131436	Strong Workforce Regional OCC 20/21	$0	$65,358
131437	Strong Workforce Regional GWC 20/21	$87,987	$73,169
131438	Strong Workforce Regional CCC 20/21	$0	$63,229
131445	Strong Workforce Regional DIS 21/22	$432,238	$286,838
131446	Strong Workforce Regional OCC 21/22	$131,397	$0
131447	Strong Workforce Regional GWC 21/22	$283,852	$0
131448	Strong Workforce Regional CCC 21/22	$196,141	$0
131455	Strong Workforce Regional OCC 22/23	$522,309	$38,983
131456	Strong Workforce Regional GWC 22/23	$466,793	$170,146
131457	Strong Workforce Regional CCC 22/23	$883,639	$53,303
131458	Strong Workforce Regional DIS 22/23	$623,000	$267,323
131460	Strong Workforce Regional DIS 23/24	$0	$342,351
131461	Strong Workforce Regional OCC 23/24	$0	$369,000
131462	Strong Workforce Regional GWC 23/24	$0	$656,990

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
131463	Strong Workforce Regional CCC 23/24	$0	$1,197,998
131481	Strong Workforce Local OCC 24/25	$0	$1,091,474
131482	Strong Workforce Local GWC 24/25	$0	$539,290
131483	Strong Workforce Local CCC 24/25	$0	$295,497
131484	Strong Workforce Local DIST 24/25	$0	$99,730
131554	Adult Education Program DIST 22/23	$1,020,278	$30
131555	Adult Education Program DIST 23/24	$1,934,595	$95,252
131556	Adult Education Program DIST 24/25	$0	$1,950,921
131701	CAFYES OCC	$642,053	$514,851
131702	CAFYES GWC	$177,608	$245,913
131703	CAFYES CCC	$133,006	$168,314
131801	Campus Safety & Sexual Assault	$10,105	$4,264
131901	Guided Pathways OCC	$1,107,191	$882,323
131902	Guided Pathways GWC	$140,332	$56,873
131903	Guided Pathways CCC	$174,776	$164,231
132201	Student Success Completion Grnt OCC	$4,352,690	$5,291,860
132202	Student Success Completion Grnt GWC	$2,565,263	$3,169,873
132203	Student Success Completion Grnt CCC	$1,014,957	$775,493
132211	Equitable Plcmt Supt Completion OCC	$732,565	$686,982
132212	Equitable Plcmt Supt Completion GWC	$466,628	$463,128
132213	Equitable Plcmt Supt Completion CCC	$333,248	$323,663
132314	Cal Law Pathway Initiate (CLPI)	$0	$62,310
132400	ZTC Planning Grant OCC	$15,646	$7,855
132401	ZTC Planning Grant GWC	$8,561	$0
132402	ZTC Planning Grant CCC	$20,000	$0
132403	ZTC Implementation Grant OCC	$180,000	$180,000

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
132404	ZTC Implementation Grant GWC	$180,000	$0
132405	ZTC Implementation Grant CCC	$180,000	$126,817
132411	ZTC Acceleration Grant GWC	$0	$234,958
132412	ZTC Acceleration Grant CCC	$0	$195,379
132600	Learning Align Employment Prgm OCC	$3,203,768	$0
132601	Learning Align Employment Prgm GWC	$2,211,322	$0
132602	Learning Align Employment Prgm CCC	$879,074	$0
132603	L.A.E.P Admin Cost Allowance OCC	$168,620	$0
132604	L.A.E.P Admin Cost Allowance GWC	$116,870	$0
132605	L.A.E.P Admin Cost Allowance CCC	$46,267	$0
132800	AS RN Enrollment Growth Retention	$0	$232,560
132801	Nursing Enrollment	$273,600	$208,003
133001	MESA OCC	$810,137	$1,044,641
133002	MESA GWC	$712,039	$685,324
133003	MESA CCC	$712,039	$765,927
133100	IT & Security	$53,400	$0
133101	Local IT & Security	$200,255	$212,166
133102	Local & Systemwide Tech & Data Sec	$0	$400,000
133231	VRC Ongoing OCC 20/21	$32,167	$0
133233	VRC Ongoing CCC 20/21	$36,555	$0
133234	VRC Ongoing CCC	$277,495	$254,548
133235	VRC Ongoing GWC	$195,977	$163,091
133236	VRC Ongoing OCC	$393,069	$452,605
133241	VRC One-Time 20/21 OCC	$1,073	$0
133243	VRC One-Time 20/21 CCC	$48,234	$0
133701	California College Promise OCC	$2,935,474	$2,965,895

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
133702	California College Promise GWC	$989,970	$921,947
133703	California College Promise CCC	$644,668	$296,616
133901	Financial Aid Technology OCC CY	$41,185	$84,211
133902	Financial Aid Technology GWC CY	$86,974	$75,217
133903	Financial Aid Technology CCC CY	$36,915	$68,466
134004	Mental Health Support OCC	$799,397	$697,434
134005	Mental Health Support GWC	$524,268	$502,295
134006	Mental Health Support CCC	$635,075	$609,981
134308	COVID-19 Recovery Block Grant DIST	$13,240,543	$7,823,612
134401	Dream Resource Liaison Support OCC	$413,389	$339,649
134402	Dream Resource Liaison Support GWC	$276,961	$189,426
134403	Dream Resource Liaison Support CCC	$249,617	$299,277
134502	CalFresh Outreach GWC 20/21	$28,019	$0
134503	CalFresh Outreach CCC 20/21	$1,248	$1,248
134512	Retention & Enrollment Outreach GWC	$4,680	$0
134514	Ret. & Enroll Outreach OCC 21/22	$626,653	$104,227
134515	Ret. & Enroll Outreach GWC 21/22	$437,761	$269,432
134516	Ret. & Enroll Outreach CCC 21/22	$471,218	$94,573
134517	Ret. & Enroll Outreach OCC	$2,158,728	$2,639,363
134518	Ret. & Enroll Outreach GWC	$1,129,861	$651,874
134519	Ret. & Enroll Outreach CCC	$438,395	$675,180
134601	Basic Needs Centers OCC	$763,800	$746,668
134602	Basic Needs Centers GWC	$661,333	$703,492
134603	Basic Needs Centers CCC	$725,182	$806,159
134611	Student Food & Housing Support OCC	$593,444	$1,296,004
134612	Student Food & Housing Support GWC	$711,726	$179,551

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
134613	Student Food & Housing Support CCC	$345,826	$526,996
135004	Regional Equity & Recovery Partners	$140,276	$109,450
135201	Rising Scholars Network CCC	$208,957	$106,903
135204	RIGHT Rehab Inv Healing Transform	$274,856	$191,119
135401	Library Service Platform OCC 21/22	$15,369	$0
135402	Library Service Platform GWC 21/22	$9,174	$9,174
135501	ITPP Planning	$0	$1,906
135502	ITPP Implementation	$0	$15,000
136021	SEA OCC	$11,200,709	$10,974,447
136022	SEA GWC	$6,485,378	$7,477,734
136023	SEA CCC	$3,340,557	$3,425,509
136031	AANHP Student Achievement OCC	$162,000	$375,332
136032	AANHP Student Achievement GWC	$150,697	$342,002
136033	AANHP Student Achievement CCC	$150,697	$380,025
136101	OCC Prof. Devl. Classified Employee	$26,501	$11,671
136102	GWC Prof. Devl. Classified Employee	$1,921	$1,599
136103	CCC Prof. Devl. Classified Employee	$5	$0
136104	Dist Prof. Devl. Classified Employe	$21,202	$21,202
136301	Student Transfer Achv. Reform OCC	$0	$565,217
136302	Student Transfer Achv. Reform GWC	$0	$562,666
136303	Student Transfer Achv. Reform CCC	$0	$565,217
136401	Student Equity and Achievement CCDP	$0	$7,143,694
139001	UMOJA OCC	$0	$1,025
139003	UMOJA CCC	$856	$0
139005	Institutional Effectiveness IEPI	$59,040	$0
139009	Direct Assessment CBE Collab CCC	$317,575	$114,339

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
139012	Culturally Competent Faculty PD DIS	$64,745	$0
139013	LGBTQ+ One Time	$284,147	$231,237
139014	CCAP Instructional Materials CCC	$482	$32
139015	CCAP Instructional Materials GWC	$56,265	$32,651
139016	IEPI Innovation & Effectiveness OCC	$127,139	$50,183
139017	Holding Grants/Categorical Transfer	$146,085	$0
139018	K-16 OC Pathways OCC	$700,000	$573,215
139019	K-16 OC Pathways GWC	$300,000	$223,114
139020	K-16 OC Pathways CCC	$197,283	$166,437
139021	CRPP Innovative Best Practices OCC	$299,986	$60,212
139022	CRPP Innovative Best Practices GWC	$300,000	$98,695
139023	CRPP Innovative Best Practices CCC	$299,937	$260,122
139024	Transfer Ed & Articulation OCC	$0	$13,191
139025	Transfer Ed & Articulation GWC	$0	$48,695
139026	Transfer Ed & Articulation CCC	$0	$37,451
139027	LGBTQ+ One Time 23-24	$0	$263,067
139031	UMOJA Campus Programs OCC	$0	$113,823
139032	UMOJA Campus Programs GWC	$0	$85,568
139033	UMOJA Campus Programs CCC	$0	$161,093
139034	Common Course Numbering Program	$0	$576,570
150503	OC United Way CCC	$1,721	$8,259
150600	CalOptima Health	$0	$420,000
152005	Berkeley Puente CC Prgm	$46,501	$81,010
152021	UCI Internship Mentors	$7,993	$0
152022	UCI Puente CC Prgm at OCC	$24,887	$0
152026	LA NetLab Hub CCC	$199,669	$211,669

ADOPTED BUDGET 2024-2025 FY
COAST COMMUNITY COLLEGE DISTRICT
GRANTS AND CATEGORICAL PROGRAMS

FUND	FUND TITLE	PRIOR ADOPTED BUDGET	CURRENT ADOPTED BUDGET
152028	OCAPICA Civic Engagement CCC	$5,000	$4,888
152036	Center for Inclusive Computing	$8,000	$0
158001	Health Services OCC	$840,000	$1,091,852
158002	Health Services GWC	$1,085,694	$758,793
158003	Health Services CCC	$250,000	$50,307
159001	Parking Services OCC	$1,030,342	$1,300,000
159002	Parking Services GWC	$401,478	$496,546
159003	Parking Services CCC	$18,000	$18,000
160001	Material Fees OCC	$234,000	$234,000
160002	Material Fees GWC	$496,986	$496,986
160003	Material Fees CCC	$1,000	$1,000
161003	Student Rep Fee CCC	$35,000	$35,000
Total by COLUMNS		$125,308,905	$124,128,560

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Schools and Local Public Safety Protection Act

Prop 30 EPA Expenditure Report

Budget Year: 2024-2025

District ID: 830

Name: Coast Community College District

Activity Classification	**Activity Code**			**Unrestricted**	
EPA Proceeds:	8630				**$ 21,922,260**
Activity Classification	**Activity Code**	**Salaries and Benefits (1000 - 3000)**	**Operating Expenses (4000 - 5000)**	**Capital Outlay (6000)**	**Total**
Instructional Activities	0100-5900	$21,922,260			$21,922,260
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		$21,922,260	$0	$0	$21,922,260
Revenues less Expenditures					**$0**
***Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.**					

SECTION V

HEALTH BENEFIT COMPARISON –
2023-2024 ACTUAL EXPENSES
2024-2025 PROJECTED EXPENSES

CCCD HEALTH BENEFITS REPORT 2024-2025 ADOPTED BUDGET

MEDICAL PLANS										**As of June 30, 2024**
MONTHS	**2019-20 ACTUAL**	**2020-21 ACTUAL**	**2021-22 ACTUAL**	**2022-23 ACTUAL**	**2023-24 ACTUAL**	**DIFFERENCE 22-23 to 23-24**	**% (+ OR -)**	**PROJECTED % INCREASE FOR 2024-25**	**PROJECTED $ TOTAL FOR 2024-25**	**PROJECTED $ INCREASE FOR 2024-25**
SELF INSURED MEDICAL PLAN CLAIMS										
JULY	$496,149	$571,210	$773,622	$1,123,298	$950,358	($172,940)	-15.40%	5.50%	$1,002,628	$52,270
AUGUST	852,301	893,341	541,022	728,313	1,855,617	$1,127,304	154.78%	-3.58%	$1,789,150	($66,467)
SEPTEMBER	1,601,410	1,313,773	1,072,514	1,045,931	915,495	($130,436)	-12.47%	5.50%	$965,847	$50,352
OCTOBER	214,504	466,840	736,286	964,095	1,329,191	$365,096	37.87%	5.50%	$1,402,297	$73,106
NOVEMBER	921,116	609,445	511,579	768,989	1,300,905	$531,915	69.17%	5.50%	$1,372,454	$71,550
DECEMBER	161,115	775,042	558,940	1,073,030	656,007	($417,023)	-38.86%	5.50%	$692,087	$36,080
JANUARY	1,313,845	273,389	1,019,896	823,397	470,438	($352,959)	-42.87%	5.50%	$496,312	$25,874
FEBRUARY	948,697	883,834	795,760	659,610	1,122,075	$462,466	70.11%	5.50%	$1,183,789	$61,714
MARCH	839,367	1,106,588	648,257	1,047,440	1,108,116	$60,677	5.79%	5.50%	$1,169,063	$60,946
APRIL	1,126,778	1,006,945	1,153,593	822,504	724,203	($98,301)	-11.95%	5.50%	$764,034	$39,831
MAY	1,382,020	770,633	609,263	830,253	781,618	($48,636)	-5.86%	5.50%	$824,607	$42,989
JUNE	1,264,155	401,835	597,301	1,069,674	1,138,700	$69,026	6.45%	5.50%	$1,201,328	$62,628
EXCESS CLAIMS	-543,658	-486,542	-62,879	-411,640	-777,795	($366,155)	88.95%	0.00%	$0	$0
TOTAL	**10,577,798**	**8,586,333**	**8,955,154**	**10,544,895**	**11,574,928**	**1,030,033**	9.77%	4.41%	**12,863,597**	**$510,874**
AVERAGE	*881,483*	*715,528*	*746,263*	*878,741*	*964,577*	$85,836	9.77%	4.41%	*1,071,966*	*$42,572.81*
PRESCRIPTION DRUG PROGRAM										
12 MONTHS	4,738,787	4,420,229	4,430,445	4,277,581	4,677,872	$400,291	9.36%	5.50%	$4,935,155	$257,283
AVERAGE	*394,899*	*368,352*	*369,204*	*356,465*	*389,823*	$33,358	9.36%	5.50%	*$411,262.91*	$21,440
PRESCRIPTION ADMINISTRATIVE FEE										
12 MONTHS	46,695	76,052	169,172	225,933	259,159	$33,226	14.71%	5.50%	$273,413	$14,254
STOP-LOSS INSURANCE										
12 MONTHS	592,813	782,569	694,868	755,248	786,278	$31,030	4.11%	5.50%	$829,523	$43,245
ADMINISTRATIVE FEE - PCA										
12 MONTHS	384,634	374,453	311,417	339,583	339,381	($202)	-0.06%	5.50%	$358,047	$18,666
CONSULTANT FEE - DRIVER										
12 MONTHS	55,000	55,000	55,000	55,000	55,000	$0	0.00%	0.00%	$55,000	$0
CONVERSION FEE										
12 MONTHS	3,636	6,683	3,240	3,231	3,384	$153	4.74%	0.00%	3,384	$0
TOTAL SELF INSURED MEDICAL PLAN										
12 MONTHS	**16,399,363**	**14,301,320**	**14,619,295**	**16,201,471**	**17,696,002**	**1,494,531**	**9.22%**	**4.77%**	**19,318,119**	**844,322**
# OF EMPLOYEES	734	677	660	670	650				650	
PER EMPLOYEE COST	22,342	21,125	22,150	24,181	27,225				29,720	
UHC Medicare Advantage PPO PLAN										
12 MONTHS	6,822,079	4,826,831	4,721,210	4,761,195	4,746,067	($15,128)	-0.32%	4.98%	$4,982,406	$236,339
# OF EMPLOYEES	655	721	730	897	885				885	
PER EMPLOYEE COST	10,415	6,695	6,467	5,308	5,363				5,630	
FULL INSURED MEDICAL PLANS										
KAISER HMO/KAISER SENIOR ADVANTAGE										
12 MONTHS	6,560,574	8,375,969	7,050,708	7,701,144	7,789,901	$88,757	1.15%	3.30%	$8,046,980	$257,079
BLUE SHIELD HMO										
12 MONTHS	13,698,024	9,623,665	9,093,000	9,280,754	7,411,280	($1,869,474)	-20.14%	8.75%	$8,059,692	$648,412
TOTAL INSURED MEDICAL PLANS										
12 MONTHS	**20,258,598**	**17,999,634**	**16,143,709**	**16,981,898**	**15,201,181**	**-1,780,717**	**-10.49%**	**5.96%**	**16,106,672**	**905,492**
# OF EMPLOYEES	1,264	1,134	1,067	1,027	1,030				1,030	
PER EMPLOYEE COST	16,027	15,873	15,130	16,535	14,758				15,638	
TOTAL ALL MEDICAL PLANS										
12 MONTHS	**36,657,961**	**37,127,785**	**35,484,213**	**37,944,564**	**37,643,250**	**-286,186**	**-0.75%**	**5.28%**	**40,407,197**	**1,986,153**
# OF EMPLOYEES	1,998	1,851	1,796	1,826	1,680				1,680	
PER EMPLOYEE COST	18,347	20,055	19,757	20,780	22,407				24,052	

CCCD HEALTH BENEFITS REPORT 2024-2025 ADOPTED BUDGET

MONTHS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	DIFFERENCE 22-23 to 23-24	% (+ OR -)	PROJECTED % INCREASE FOR 2024-25	PROJECTED $ TOTAL FOR 2024-25	PROJECTED $ INCREASE FOR 2024-25
SELF INSURED DENTAL PLAN CLAIMS										
12 MONTHS	2,432,110	2,606,179	2,656,290	2,714,815	2,717,943	$3,128	0.12%	-1.23%	$2,684,538	($33,405)
# OF EMPLOYEES	2,129	2,073	2,043	2,259	2,249				2,249	
PER EMPLOYEE COST	1,142	1,257	1,300	1,202	1,209				1,194	
VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE										
12 MONTHS	353,226	318,427	327,274	313,604	356,783	$43,180	13.77%	0.00%	$356,783	$0
# OF EMPLOYEES	1,818	1,742	1,693	1,694	1,679				1,679	
PER EMPLOYEE COST	194	183	193	185	212				212	
LIFE INSURANCE										
12 MONTHS	571,390	554,137	591,714	591,061	649,116	58,056	9.82%	0.00%	$649,116	$0
LONG-TERM DISABILITY INSURANCE										
12 MONTHS	394,054	353,858	362,053	270,029	307,809	$37,780	13.99%	0.00%	$307,809	$0
CARE RESOURCES										
12 MONTHS	34,107	26,944	30,366	29,653	50,672	$21,019	70.88%	0.00%	$50,672	$0
MEDICARE REIMBURSEMENT										
12 MONTHS	499,106	606,988	584,909	587,006	557,121	($29,885)	-5.09%	0.00%	$557,121	$0
MISC. - REINSURANCE FEE										
12 MONTHS	64,187	-7,173	-52,209	58,373	21,341	($37,032)	-63.44%	0.00%	$21,341	$0
TOTAL OTHER	**1,562,844**	**1,534,754**	**1,516,832**	**1,536,121**	**1,586,059**	**49,938**	**3.25%**	**0.00%**	**1,586,059**	**$0**
TOTAL ALL PLANS	**41,006,141**	**41,587,146**	**39,984,608**	**42,509,104**	**42,304,036**	**-189,940**	**-0.45%**	**4.62%**	**45,034,578**	**$1,952,747**
REBATES	1,191,204	1,742,405	1,563,277	1,525,349	1,441,828	($83,521)	-5.48%	35.59%	$1,955,000	513,172
EMPLOYEE CONTRIB	6,064,834	5,975,927	5,871,882	5,819,320	5,948,107	$128,787	2.21%	19.82%	$7,126,752	1,178,645
NET COST - ALL PLANS	**33,750,103**	**33,868,814**	**32,549,449**	**35,164,435**	**34,914,101**	**-250,334**	**-0.71%**	**0.75%**	**35,952,826**	**260,930**

# OF EMPLOYEE	1,998	1,851	1,796	1,826	1,680				1,680	
PER EMPLOYEE COST	16,892	18,295	18,123	19,258	20,782	1,525	7.92%	2.98%	21,400	618

CCCD HEALTH BENEFITS REPORT 2024-2025 ADOPTED BUDGET

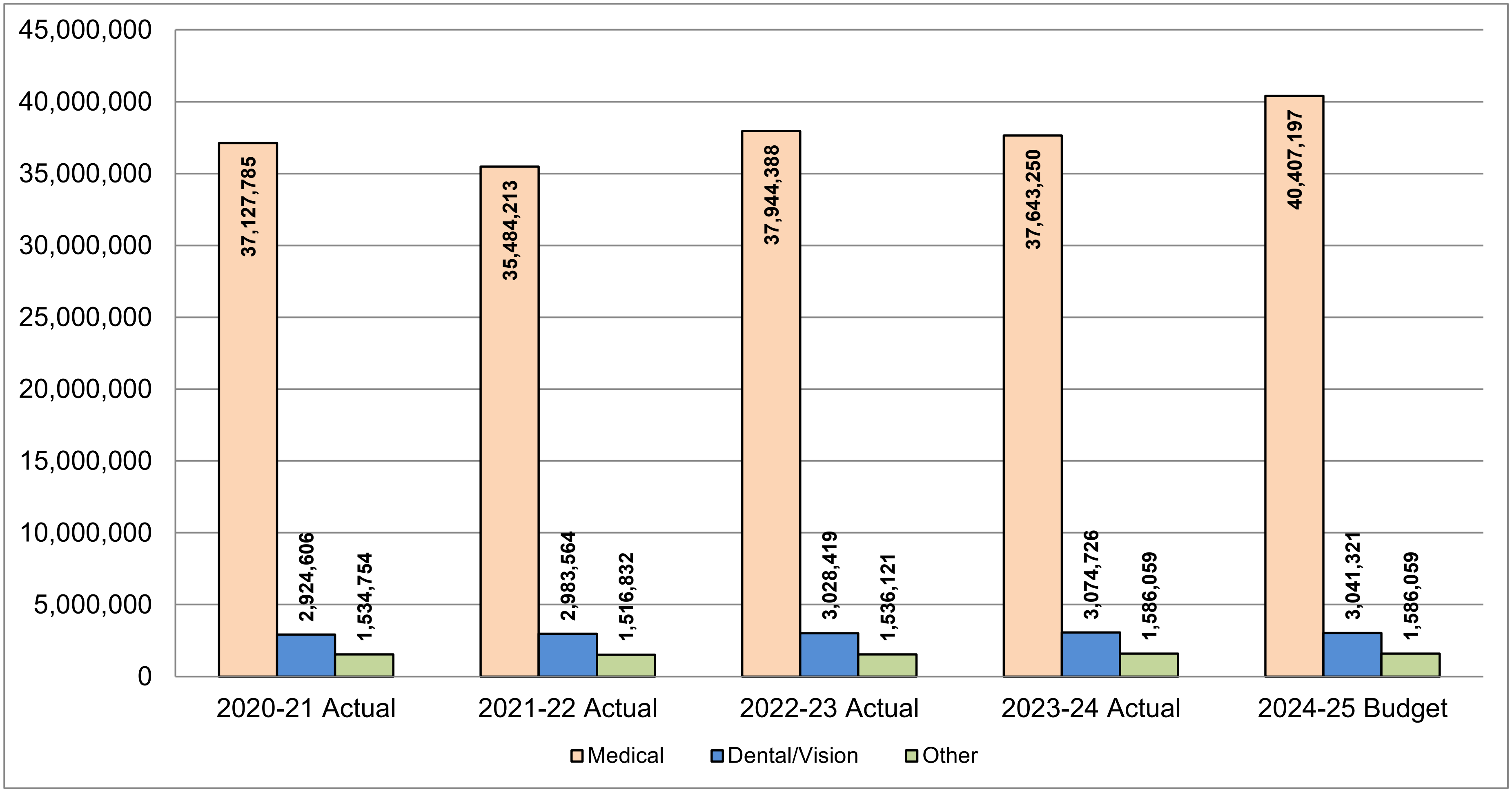
PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2024-2025 AS OF 4/30/24 BASED ON PAID CLAIMS.

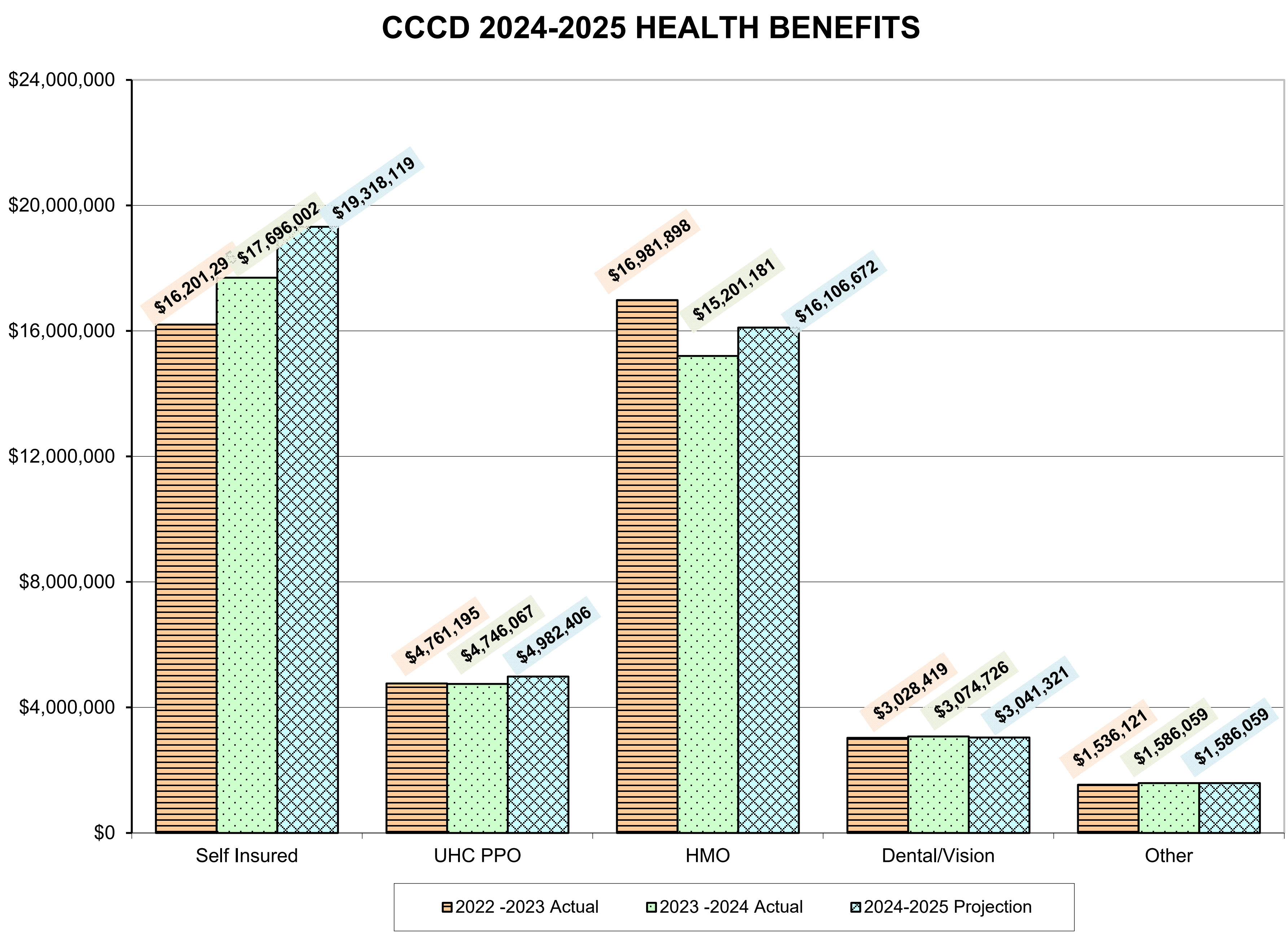
		MONTHLY		MONTHLY		
MEDICAL	**SINGLE**	**RATE**	**FAMILY**	**RATE**		**TOTAL**
SELF INSURED	235	$2,220.04	378	$2,878.66		$19,318,119
UHC	452	$543.32	162	$1,047.04		$4,982,406
KAISER	244	$734.96	303	$1,621.29		$8,046,980
BLUE SHEILD	129	$874.85	346	$1,614.99		$8,059,692
TOTAL	**1,060**		**1,189**			
TOTAL MEDICAL						**$40,407,197**
DENTAL	737	$59.75	1,242	$144.67		$2,684,538
VISION	459	$8.39	1,122	$23.07		$356,783
OTHER INSURANCE						$1,586,059

TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS	**$45,034,578**
FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES	$9,081,752
GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE	**$35,952,826**
# OF EMPLOYEES COVERED	1,680
PER EMPLOYEE COST FOR 2024-2025	**21,400**
NET $ INCREASE FROM ACTUAL 2023-2024 TO PROJECTED COST FOR 2024-2025	**$260,930**
NET % INCREASE FROM ACTUAL 2023-2024 TO PROJECTED COST FOR 2024-2025	**0.80%**
NET $ INCREASE FROM BUDGETED 2023-2024 TO PROJECTED COST FOR 2024-2025	**($1,224,643)**
NET % INCREASE FROM BUDGETED 2023-2024 TO PROJECTED COST FOR 2024-2025	**-3.29%**
AVAILABLE RESERVE AS OF 6/30/2023 FOR RUNOUT CLAIMS	$3,151,051
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/24	$2,752,962

DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF $21,400 PER EMPLOYEE

CCCD HEALTH BENEFITS COST COMPARISON
FOR 2020-21 THROUGH 2024-25




CCCD 2024-2025 HEALTH BENEFITS
$24,000,000
$20,000,000
$16,000,000
$12,000,000
$8,000,000
$4,000,000
$0
$16,201,29
$17,696,002
$19,318,119
$4,761,195
$4,746,067
$4,982,406
$16,981,898
$15,201,181
$16,106,672
$3,028,419
$3,074,726
$3,041,321
$1,536,121
$1,586,059
$1,586,059
Self Insured
UHC PPO
HMO
Dental/Vision
Other
2022 -2023 Actual
2023 -2024 Actual
2024-2025 Projection

CCCD 2024-2025 HEALTH BENEFITS