



**COASTLINE**  
COLLEGE



# **Budget Summary**

## **Tentative Budget 2024-2025**

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June 18, 2024

## **Consideration of Adoption of Coast Community College District Tentative Budget for FY 2024-25**

### **Background**

The Tentative Budget has been prepared as prescribed by Title 5 of the California Code of Regulations, Section 58305. Funding for the budget is based upon the latest information available as of the March 2024, First Apportionment. Any changes based on the enacted state budget that are signed by the Governor will be included in the 2024-2025 Final Budget.

### **Beginning Balance**

The Tentative Budget beginning balance is estimated to be \$67,337,682 or 24.58% (including the \$9.1 million from entity balances). The beginning balance could fluctuate up or down due to final re-calculation of State apportionment. A firm figure for the beginning balance will not be available until the year-end closing is completed in late July.

### **Revenue Estimate**

Total 2024-25 FY General Fund revenues are projected to be \$403.7 million. The revenue estimate includes 0.76% COLA, 0.50% growth funds, and an estimated 0.5% deficit factor. Student fees remain at \$46 per unit.

### **Expenditure Estimate**

The Tentative Budget includes 0.76% COLA. Additional expenses include an estimated \$4.2 million increase (10%) in the cost of delivering health benefits. The Employer contributions for the Public Employee Retirement System (PERS) are expected to increase from 26.68% to 27.05% of payroll. Employer contribution from the State Teachers Retirement System (STRS) employer rate will remain at 19.1%, starting July 1, 2024. The combined effect across both programs is a net increase estimated at \$0.3 million. The 2024-2025 General Fund expenditures are projected to be \$407.1 million.

### **Undistributed Reserve**

Administrative Procedure 6305 Reserves (AP 6305) specifies that the budget include an unappropriated reserve of 16.7% of prior year unrestricted general fund expenditures, consisting of a 8.35% Reserve for Contingencies, pursuant to Title 5, Section 58307, and a 8.35% Ancillary Reserve.

Estimates under which the Tentative Budget has been prepared to reflect a reserve amount of more than 16.7%.

These estimates of fund balance will be refined with year-end closing and actual figures presented to the Board with the Final Budget on September 4, 2024.

## **Recommendation**

After review by the Vice Chancellor of Finance and Administrative Services, it is recommended by the Chancellor, that the Board of Trustees adopts the Tentative Budget for the 2024-25 FY.

As specified by 5 CCR § 58301, for purposes of developing and adopting the Final 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 Final Budget for the 2024-25 FY is scheduled for presentation and adoption on September 4, 2024, at 5:00 p.m. in the Coast Community College District Board Room located at 1370 Adams Avenue, Costa Mesa, CA 92626.

The annual Financial and Budget Report (CCFS 311) will be sent to the California Community College Chancellor's Office (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 CCCCCO before December 31.

**Trustees**

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

**Student Trustee**

John Bruning

**Chancellor**

Whitney Yamamura, Ed.D.

**June 18, 2024**

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

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

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

**BACKGROUND**

The following provides a narrative summary of the 2024-25 FY Tentative Budget including an overview of the 2022-23 recalculation, 2023-24 budget, and a discussion of the 2024-25 FY Tentative Budget, along with other associated budgetary developments.

The Coast District Tentative 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 of reducing ongoing deficit spending by aligning ongoing expenditures with ongoing revenues, thereby ensuring the District would meet minimum reserve requirements and maintain its healthy fiscal condition. The FSP is a multi-year plan with a focus on finding opportunities for increasing revenues and decreasing expenditures while improving budget development practices.

**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. Over the course of the State Budget development, from the January Proposal, the May Revise, 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). The 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 Revise, and Enacted Budget.

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

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



Flexibility was provided for the use of some funds in recognition of the reduction in the Scheduled Maintenance/Instructional Equipment program. Districts 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 since 2023-24 Adopted Budget to P1 are noted below:

<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>2023-2024 Adopted</b>	<b>2023-2024 Unaudited (as of 5/19/24 P1)</b>
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	\$ 286,088,499
Revenue & Beginning Balance	\$ 329,852,740	\$ 345,425,949
Total Expected Level of Spending	\$ 274,516,367	\$ 278,088,267
<b>Estimated Ending Fund Balance</b>	<b>\$ 55,336,373</b>	<b>\$ 67,337,682</b>
<b>Estimated Ending Fund Balance %</b>	<b>20.16%</b>	<b>24.58%</b>

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 \$4.2 million from increased non-resident tuition rates, \$4.1 million increased interest earned from higher than anticipated restricted programs cash balances, and a technical adjustment of \$6.99 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 and a technical adjustment of \$6.99 million for the STRS On-behalf payment that is offset by an equal adjustment in revenues.



## **Final Recalculation 2022-23 FY and First Principal (P-1) 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 CCCCCO issues the P-1 Apportionment Report for the current fiscal year, reflecting P-1 enrollment data as well as 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 P1 Apportionment report, issued on February 21, 2024, contains a 3.5512% revenue deficit, again related to shortfalls in revenues. 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 anticipated 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. While during the previous six years, the District has experienced an enrollment decline of more than 25%, the District showed enrollment growth of 4.64% in 2023-24 FY. Because the District's SCFF revenue is based on the Hold Harmless Guarantee in 2023-24, the growth in enrollment does not result in higher revenues in 2023-24.

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.

## **2024-25 FY BUDGET**

### **The Governor's January Budget Proposal 2024-25 FY**

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. This would leave only \$3.8 billion for future years' 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.

### **Coast District Budget Development 2024-25 FY**

Following the release of the Governor's January Budget Proposal, preliminary Budget Assumptions were developed and discussed with the District Consultation Council Budget Subcommittee, the Board of Trustees Audit and Budget Subcommittee, and the Board of Trustees at the Budget Study Session in March 2024. 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.

Modest changes have been made to the Budget Assumptions since the release of the Governor's January budget proposal, primarily based on significant changes in the May Revise. Those changes are summarized below:





## FY 2024-25 Tentative Budget Assumption Chart

	January-24	May-24
<b>Salary Increases</b>		
Statutory COLA	0.76%	1.07%
(COLA is NOT Proposed for all Categorical Programs)		
<b>Step/Column</b>	✓	✓
<b>Health &amp; Welfare</b>	\$22,300	\$22,300
<b>Payroll Taxes</b>		
CalSTRS	3.20%	3.20%
CalPERS	9.40%	9.40%
<b>Pension</b>		
CalSTRS Employer Contribution	19.10%	19.10%
CalPERS Employer Contribution	26.68%	27.80%
<b>Vacancies</b>		
Assumed filled/budgeted	✓	✓
Hiring Froze (thru June 30, 2024)	✓	✓
<b>California CPI (applied to non-labor cost)</b>	2.83%	2.83%
<b>Budget Formula</b>		
Total Computational Revenue @ SCFF FY 24-25 Funding	Prior Year SCFF before HH + COLA	HH + COLA
Supplemental & Success (3-Year Average)	✓	✓
SCFF Deficit Factor (FY 23-24 P1 Projected @ 3.55112%)	0.50%	0.50%
New Funding Floor Based on FY 24-25, Effective FY 25-26	✓	✓
<b>Enrollment</b>		
Reported FTES	24,894.39 (@ P1)	25,320.83 (@ P2)
Funded FTES (3-Year Average)	26,213	26,362
Funded Growth (FY 23-24 State @ 0.5%)	Local 0%	Local 0%
Budget Basis	26,213.09 (3-Year Rolling Average)	26,361.81 (3-Year Rolling Average)
<b>Non-Resident Tuition</b>		
(\$388 + \$51 Capital Outlay)	\$439	\$439
<b>Compliance</b>		
Reserve per Board Policy BP6300	16.70%	16.70%
50% Law	✓	✓
FON Strategic Plan	✓	✓

## The May Revise and Changes from the January Proposal

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:

State revenues continued to decline following the release of the Governor's January Proposal for the 2024-25 Budget. The Governor continues the focus on supporting only baseline adjustments



for core programs and adds 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 Revise. The May Revise includes similar strategies as proposed in January to address the state deficit including funding shifts, delays, reductions, and spending down reserves. Most notably, the May Revise now projects the complete depletion of the \$9.5 billion in the K-14 Rainy Day Fund to meet 2023-24 and 2024-25 needs. This leaves no resources from that fund to meet the projected 2025-26 state deficit of \$28.4 billion.

The May Revise also contains an across-the-board reduction to all state agencies of 7.95% from what was proposed in January. The Administration further cautions 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.

The Legislature passed an Early Action Plan in April 2024 to enact solutions for \$17.3 billion of the \$45 billion budget deficit. 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.

Below is a chart comparing the 2024-25 January Proposal and the May Revise. Only the change in COLA is reflected in the District’s 2024-25 Tentative Budget.

#### **2024-25 January Proposal and May Revise Critical Components Chart**

<b>Description</b>	<b>January Proposal</b>	<b>May Revise</b>
Funded COLA (SCFF and Selected Categorical Programs)	0.76%	1.07%
Funded Growth	0.5%	0.5%
Expanded Nursing (one-time funding)	\$60M	\$60M
Expand e-Transcript California (one-time funding)	--	\$12M
Common Cloud Data Platform Demonstration Program (one-time funding)	--	\$12M
Mapping Pathways for Credit for Prior Learning (one-time funding)	--	\$6M



Pathways for Low-income Workers Demonstration Project (one-time funding)	--	\$5M
Projected State Deficit	\$38B	\$45B
Proposition 98 Guarantee	\$109.05B	\$109.13B

## Proposition 98

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

## Budget Allocation Model

The 2024-25 FY Tentative Budget Allocation Model follows the same long-standing allocation parameters that have been in place for years.

## Revenue Estimates

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

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

## *Funding Guarantees*

There are three SCFF funding guarantees: hold harmless, 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.

- **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.
- **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 is projected to be funded by the stability adjustment in 2023-24 FY due to the ECA that artificially increased the District's 2022-23 FY enrollment to the 2019-20 FY level.
- **Funding Floor**
  - The funding floor will replace the hold harmless in 2025-26 FY with two major differences:
    - It will be based on the **2024-25** FY TCR.
    - It will **not** be increased by the state-funded COLA
  - There is no expiration date for the funding floor.
  - It is not likely that the District can grow itself out of the funding floor considering that funded growth is limited to 0.5% annually. Instead, the accumulated annual COLA increases in SCFF funding rates will eventually cause the District to be paid above the funding floor and at the SCFF calculation.

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

### *Grants and Categorical Funding*

The District's estimated Grants and Categorical Program funding across all federal, state, and local sources for the 2024-25 FY is projected to be \$130 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 76 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)	✓	
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 American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program		✓



### *Total Revenues*

Revenue adjustments and additional one-time funds will be added to the budget once a state budget is signed into law.

Total estimated unrestricted general fund revenue of \$280.5 million includes an estimated deficit spending of \$3.3 million.

### **Expense Estimates**

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases, and a 0.76% COLA netted against the difference between the cost of retiring employees and new replacements resulting in an estimated increase of \$1.8 million. This will be adjusted for the Adopted Budget to reflect the May Revise 1.07% COLA. 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 FY 24/25. 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. Preliminary information addressing renewal rates for the coming year has been made available and projects a 10% or approximately \$4.2 million increase in the cost of delivering benefits. The Final Budget presented to the Board of Trustees later in the year will contain more refined renewal estimates. Our Third-Party Administrator (TPA) continues to analyze renewal data for our benefit programs.

### *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 2023 study measured this liability at approximately \$107 million on June 30, 2023. This reflects a decrease of approximately \$4.5 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 \$8.6 million. The Fiduciary Net Position of this trust on June 30, 2023, was \$92.3 million, meaning the liability was approximately 86.26% funded. This leaves a Net OPEB Liability (NOL) of \$14.7 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 Expense Estimate*

The total unrestricted general fund estimated expenditures equate to \$284.3 million, including a beginning fund balance of \$67.3 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 CCCCCO has been using the two months of operating expenditures as a standard benchmark in its district budget evaluation for the past two years.

The prior year-end fund balance was approximately 24.58%. Our multi-year projections suggest that the District's reserves will meet the 16.76% required reserves for the next two 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 2026-27 FY reserve of 16.22%. The District is



developing a fiscal stabilization plan that will provide implementable solutions to preserve reserves.

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

### **Capital Outlay**

As the State winds down the Proposition 51 Capital Program, the Governor's 2023-24 January budget proposal included \$29.3 million to fund continuing projects. The budget does not include any "new start" projects. Recall that 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, the State is expected to move forward with a State-wide General Obligation Bond initiative in November 2024. Policymakers are currently contemplating the details of a proposed bond measure which are expected to be finalized in late June.

### **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. At the federal level interest rates are being deliberately raised in an effort to curb inflation.

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 \$238.6 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**

Consistent with 5 CCR § 58305, the Tentative Budget is presented to the Board for adoption. Developments driven by the adoption of the State Budget, an action presumed to take place before July 1, will help shape our Final Budget.

As specified by 5 CCR § 58301, for purposes of developing and adopting the Final 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 Final 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 CCCCCO 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 CCCCCO before December 31.

The Tentative Budget is presented to the Board for adoption.



<b>TOTAL GENERAL FUND SUMMARY (FY 2024-2025)</b>			
	<b>ADOPTED BUDGET 2023-2024</b>	<b>PROJECTED ACTUAL 2023-2024</b>	<b>TENT BUDGET 2024-2025</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$59,337,450</b>	<b>\$59,337,450</b>	<b>\$67,337,682</b>
<b>REVENUES</b>			
Federal Revenue	\$7,134,062	\$1,750,558	\$6,110,723
State Revenue	\$173,310,516	\$132,128,520	\$165,804,387
Local Revenue	\$214,255,304	\$225,880,551	\$230,598,282
<b>TOTAL REVENUE</b>	<b>\$394,699,882</b>	<b>\$359,759,629</b>	<b>\$402,513,392</b>
<b>EXPENDITURES</b>			
Academic Salaries	\$110,534,463	\$115,825,701	\$115,691,423
Classified Salaries	\$88,022,821	\$75,132,697	\$90,044,103
Employee Benefits	\$86,727,815	\$92,656,378	\$89,998,250
Supplies and Materials	\$9,953,846	\$6,890,665	\$11,239,472
Other Operating Expenses and Services	\$83,632,713	\$32,868,310	\$79,967,049
Capital Outlay	\$4,578,530	\$5,365,510	\$4,428,180
<b>TOTAL EXPENDITURES</b>	<b>\$383,450,188</b>	<b>\$328,739,261</b>	<b>\$391,368,477</b>
Excess / (Deficiency) of Revenues over Expenditures	\$11,249,694	\$31,020,368	\$11,144,915
Other Financing Sources	\$1,124,313	\$1,520,696	\$1,227,396
Other Outgo	\$16,375,084	\$24,540,832	\$15,731,575
Net Increase / (Decrease) in Fund Balance	<b>(\$4,001,077)</b>	\$8,000,232	<b>(\$3,359,264)</b>
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>\$55,336,373</b>	<b>\$67,337,682</b>	<b>\$63,978,418</b>
<b>FUND BALANCE DESIGNATIONS</b>			
Committed Fund Balance			
Board Mandated Reserve	\$45,844,234	\$46,440,740	\$47,421,623
Assigned Fund Balance			
Colleges Beginning Balance	\$2,882,342	\$9,106,519	\$5,747,255
Contingency Holding	\$0	\$1,145,414	\$1,036,675
Contractual Obligations	\$800,000	\$944,965	\$1,000,000
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	\$539,510	\$500,000
Undesignated	\$0	\$887,669	\$0
<b>TOTAL FUND BALANCE</b>	<b>\$55,336,373</b>	<b>\$67,337,682</b>	<b>\$63,978,418</b>



# **REVENUE AND EXPENSE**

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2024-2025

Estimate of Total General Fund Revenue

	<b>Tentative Budget 2024-2025</b>
<b>8100-FEDERAL INCOME</b>	
Restricted	6,110,723
Unrestricted	0
<b>TOTAL FEDERAL INCOME</b>	<b>6,110,723</b>
<b>8600-STATE INCOME</b>	
Restricted	118,101,904
Unrestricted	47,702,483
<b>TOTAL STATE INCOME</b>	<b>165,804,387</b>
<b>8800-LOCAL INCOME</b>	
Restricted	5,325,317
Unrestricted	225,272,965
<b>TOTAL LOCAL INCOME</b>	<b>230,598,282</b>
<b>8900-OTHER FINANCING SOURCES</b>	
8912 Surplus Property Sales	750,000
8980 Board Financial Asst Prgm	75,149
HEA 5 Pct Administrative Cost Allow	122,430
HEA Federal College Work Study	279,817
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,227,396</b>
<b>TOTAL GENERAL FUND INCOME</b>	<b>403,740,788</b>
<b>GENERAL FUND BEGINNING BALANCE</b>	<b>67,337,682</b>
<b>TOTAL INCOME</b>	<b>471,078,470</b>

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2024-2025

Estimate of Unrestricted General Fund Revenue

	<b>Tentative Budget 2024-2025</b>
<b>8600-STATE INCOME</b>	
8612 Principal Apportionment	2,466,524
8613 2% Enrollment Admin BFAP	293,737
8613 Other General Apportionment	4,076,831
8613 Part-Time Faculty Compensation	676,288
8630 Education Protection Account	33,165,239
8671 Homeowner's Exemptions	625,000
8681 State Lottery	5,428,059
8685 State Revenue	970,805
<b>TOTAL STATE INCOME</b>	<b>47,702,483</b>
<b>8800-LOCAL INCOME</b>	
8810 District Taxes (Including Subventions)	189,036,242
8840 Sales	45,000
8850 Rentals and Leases	2,557,631
8860 Interest	4,000,000
8871 Child Development Lab School	617,000
8874 Student Enrollment Fee	12,131,092
8879 Transcript Fee	31,000
8880 Non-Resident Student Fees	15,100,000
8885 Application Fees	52,000
8885 Range Fees	60,000
8893 Parking Fines	501,000
8899 Bookstore	100,000
8899 Other Income	1,042,000
<b>TOTAL LOCAL INCOME</b>	<b>225,272,965</b>
<b>8900-OTHER FINANCING SOURCES</b>	
8912 Surplus Property Sales	750,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>750,000</b>
<b>TOTAL GENERAL FUND UNRESTRICTED INCOME</b>	<b>273,725,448</b>

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2024-2025

Estimate of Restricted General Fund Revenue

		<b>Tentative Budget 2024-2025</b>
<b>8100-FEDERAL INCOME</b>		
8120 HEA 5 Pct Administrative Cost Allow	209,647	
HEA Federal College Work Study	895,414	
HEERF (Institutional GWC)	854,627	
Sub-total by 8120		1,959,688
8140 Trans Asst to Needy Families		144,126
8170 CTE Perkins		1,665,153
8199 Adult Education & Family Literacy	365,620	
Aquatic Center Grant	59,347	
Gateway 2 STEM	860,598	
NSF Scholarships in STEM	941,797	
Project RAISE: Regional Alliance in STEM Education	28,203	
Promoting Cross Enrollment	86,191	
Sub-total by 8199		2,341,756
<b>TOTAL FEDERAL INCOME</b>		<b>6,110,723</b>
<b>8600-STATE INCOME</b>		
8620 AANHP Student Achievement	1,001,230	
Adult Education Program	2,857,207	
AS RN Enrollment Growth Retention	260,266	
Basic Needs Centers	2,231,631	
Board Financial Asst Prgm	1,818,887	
CalFresh Outreach	1,248	
California College Promise Program	4,801,729	
CalWORKs	1,438,589	
Campus Safety & Sexual Assault	4,263	
CARE	880,872	
CRPP Innovative Best Practices	531,797	
Dream Resource Liaison Support	1,050,497	
DSPS	5,883,345	
EEO Best Practices	198,494	
EEO Innovative Best Practices	150,000	
ELL Health Pathways	595,896	
EOPS	6,073,425	
Equal Employment Opportunity	392,035	
Equitable Plcmt Supt completion	1,498,326	
Financial Aid Technology Grant	243,490	
Guided Pathways	1,149,454	
Hunger Free Campus	15,360	
LGBTQ+	506,896	

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2024-2025

Estimate of Restricted General Fund Revenue

**Tentative  
Budget  
2024-2025**

**8600-STATE INCOME - Continues**

8620 Library Service Platform	9,174	
Local & Systemwide Tech & Data Sec	400,000	
Local IT & Security	50,093	
Mental Health Support	1,930,728	
NEXTUP/CAFYES	1,080,250	
Nursing Enrollment	212,121	
Professional Development for Classified Employee	38,425	
Retention & Enrollment Outreach	4,140,414	
RIGHT Rehab Inv Healing Transform	167,956	
Strong Workforce Local	5,412,059	
Student Equity and Achievement	22,006,815	
Student Food & Housing Support	1,203,990	
Student Success Completion	6,574,275	
Student Transfer Achv Reform	1,694,337	
Transfer Ed & Articulation	126,390	
Veteran Resource Center	855,123	
Zero Textbook Cost	688,737	
Sub-total by 8620		80,175,824
8650 CAI Business Op & Supply Chain Appr	19,188	
CACybersecurity Apprenticeship	299,373	
CCAP Instructional Materials	31,068	
CTE Data Unlocked Initiative	30,761	
Cal Law Pathway Initiative (CLPI)	99,000	
Direct Assessment CBE Collab	167,690	
ITPP Planning	1,905	
ITPP Implementation	15,000	
K-16 OC Pathways	932,312	
Regional Equitiy & Recovery Partners	109,450	
State Funded Equipment	1,826,301	
Strong Workforce Regional	3,977,433	
Student Equity and Achievement CCDP	6,214,007	
Sub-total by 8650		13,723,488
8680 Lottery Restricted	7,083,439	
COVID-19 Recovery Block Grant DIST	7,294,123	
L.A.E.P Admin Cost Allowance	331,757	
Learning Align Employment Prgm CCC	6,244,154	
MESA	2,639,251	
Rising Scholars Network	205,057	
UMOJA	404,811	
Sub-total by 8680		24,202,592

**TOTAL STATE INCOME**

**118,101,904**

COAST COMMUNITY COLLEGE DISTRICT

TENTATIVE BUDGET

2024-2025

Estimate of Restricted General Fund Revenue

		<b>Tentative Budget 2024-2025</b>
<b>8800-LOCAL INCOME</b>		
8832 LA NetLab Hub		211,669
8870 Health Services	2,427,546	
Material Fees	731,986	
Sub-total by 8870		3,159,532
8880 Parking Services	1,818,716	
Other Student Fees and Charges	35000	
Sub-total by 8880		1,853,716
<b>8800-LOCAL INCOME - Continues</b>		
8890 Berkeley Puente CC Program	88,868	
OC Free Tax Prep Campaign	5,144	
OC United Way	1,551	
OCAPICA Civic Engagement	4,837	
Sub-total by 8890		100,400
<b>TOTAL LOCAL INCOME</b>		<b>5,325,317</b>
<b>8900-OTHER INCOME</b>		
8980 Board Financial Asst Prgm	75,149	
HEA 5 Pct Administrative Cost Allow	122,430	
HEA Federal College Work Study	279,817	
<b>TOTAL OTHER INCOME</b>		<b>477,396</b>
<b>TOTAL GENERAL FUND RESTRICTED INCOME</b>		<b>130,015,340</b>



Coast Community College District

TENTATIVE BUDGET

2024-2025

Summary Of Total General Fund Expense

General Fund		Tentative Budget 2024-2025
1100 Instructors Regular Salaries		48,765,990
1200 Non-Instructional Regular Contract		27,197,378
1300 Instructors Hourly		31,990,874
1400 Non-Instructional Hourly		7,737,181
<b>1000 CERTIFICATED SALARIES</b>		<b>115,691,423</b>
2100 Classified Salaries Regular Contract		69,392,429
2200 Instructional Aide Regular Contract		5,427,237
2300 Non-Instructional, Hourly		14,089,508
2400 Instructional Aide, Hourly		1,134,929
<b>2000 CLASSIFIED SALARIES</b>		<b>90,044,103</b>
<b>3000 STAFF BENEFITS</b>		<b>89,998,250</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>		<b>11,239,472</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>		<b>79,967,049</b>
6100 Site Improvements		270,273
6200 Building Improvements		72,473
6300 Books (New)		105,222
6400 Equipment and Lease Purchases		3,980,212
<b>6000 CAPITAL OUTLAY</b>		<b>4,428,180</b>
7100 Debt Retirement Long Term Debt		1,870,416
7300 Student Financial Aid Inter - Fund Transfer		562,955
7500 Student Financial Aid		8,960,215
7600 Other Student Financial Aid		4,092,491
7900 Reserves for Contingencies		67,583,180
<b>7000 OTHER OUTGO AND RESERVES</b>		<b>83,069,257</b>
<b>TOTAL GENERAL FUND</b>		<b>474,437,734</b>

Coast Community College District

TENTATIVE BUDGET

2024-2025

Summary Of Unrestricted General Fund Expenses

		Tentative Budget 2024-2025
<b>General Fund</b>		
1100 Instructors Regular Salaries		48,598,867
1200 Non-Instructional Regular Contract		21,943,643
1300 Instructors Hourly		31,957,312
1400 Non-Instructional Hourly		3,521,692
<b>1000 CERTIFICATED SALARIES</b>		<b>106,021,514</b>
2100 Classified Salaries Regular Contract		53,828,957
2200 Instructional Aide Regular Contract		4,706,593
2300 Non-Instructional, Hourly		2,171,080
2400 Instructional Aide, Hourly		706,023
<b>2000 CLASSIFIED SALARIES</b>		<b>61,412,653</b>
<b>3000 STAFF BENEFITS</b>		<b>75,808,564</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>		<b>2,331,142</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>		<b>27,963,859</b>
6100 Site Improvements		269,925
6200 Building Improvements		12,259
6300 Books (New)		105,222
6400 Equipment and Lease Purchases		509,488
<b>6000 CAPITAL OUTLAY</b>		<b>896,894</b>
7100 Debt Retirement Long Term Debt		1,870,416
7300 Interfund Transfer Out		506,992
7500 Student Financial Aid		25,000
7600 Other Student Financial Aid		2,180
7900 Reserves for Contingencies		67,583,180
<b>7000 OTHER OUTGO AND RESERVES</b>		<b>69,987,768</b>
<b>TOTAL UNRESTRICTED GENERAL FUND</b>		<b>344,422,394</b>

Coast Community College District

TENTATIVE BUDGET

2024-2025

Summary Of Restricted General Fund Expenses

General Fund	Tentative Budget 2024-2025
1100 Instructors Regular Salaries 1200 Non-Instructional Regular Contract 1300 Instructors Hourly 1400 Non-Instructional Hourly	167,123 5,253,735 33,562 4,215,489
<b>1000 CERTIFICATED SALARIES</b>	<b>9,669,909</b>
2100 Classified Salaries Regular Contract 2200 Instructional Aide Regular Contract 2300 Non-Instructional, Hourly 2400 Instructional Aide, Hourly	15,563,472 720,644 11,918,428 428,906
<b>2000 CLASSIFIED SALARIES</b>	<b>28,631,450</b>
<b>3000 STAFF BENEFITS</b>	<b>14,189,686</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>8,908,330</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>52,003,190</b>
6100 Site Improvements 6200 Building Improvements 6300 Books (New) 6400 Equipment and Lease Purchases	348 60,214 0 3,470,724
<b>6000 CAPITAL OUTLAY</b>	<b>3,531,286</b>
7100 Debt Retirement Long Term Debt 7300 Interfund Transfer Out 7500 Student Financial Aid 7600 Other Student Financial Aid 7900 Reserves for Contingencies	0 55,963 8,935,215 4,090,311 0
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>13,081,489</b>
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>130,015,340</b>

**COAST COMMUNITY COLLEGE DISTRICT**

**TENTATIVE BUDGET**

**2024-2025**

**All Funds**

	General Fund 01	Child Development 33	Capital Outlay 41	GO Bond Fund 430	Endowment Fund 431	Insurance Services 61	Financial Aid 74	Non-Restricted Reimbursable 81	Total All Funds
Beginning Balance	\$67,337,682	\$0	\$42,851,414	\$39,957,766	\$62,046,963	\$159,659,017	\$0	\$0	\$371,852,842
Income Budgeted	\$403,740,788	\$1,600,000	\$3,003,500	\$1,688,655	(\$1,215,300)	\$64,525,852	\$52,692,324	\$10,662,113	\$536,697,932
Expenses Budgeted	\$407,100,052	\$1,600,000	\$45,854,914	\$41,646,421	\$60,831,663	\$224,184,869	\$52,692,324	\$10,662,113	\$844,572,356
Balance	\$63,978,418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,978,418

**UNRESTRICTED**



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Unrestricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	48,598,867
	1200	FT Acad Noninstructional Salaries	21,943,643
	1300	PT Acad Instructional Salaries	31,957,312
	1400	PT Acad Noninstructional Salaries	3,521,692
11			106,021,514
21	2100	FT Classified Noninstr Salaries	53,828,957
	2200	FT Instructional Aides	4,706,593
	2300	PT Classified Noninstr Salaries	2,171,080
	2400	PT Instructional Aides	706,023
21			61,412,653
31	3110	STRS Instructional	8,859,763
	3130	STRS Non Instructional	3,202,863
	3210	PERS Instructional	2,095,970
	3230	PERS Non Instructional	17,090,021
	3310	OASDI Instructional	507,278
	3330	OASDI Non Instructional	3,744,808
	3340	Medicare Instructional	770,044
	3350	Medicare Non Instructional	1,109,420
	3360	PARS Instructional	3,098



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Unrestricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
31	3370	PARS Non Instructional	0
	3410	Health Benefits Active Instr	9,333,923
	3430	Health Benefits Active Non Instr	14,802,810
	3450	Retiree Medical Benefits Instr	0
	3460	Retiree Medical Benefits Non Instr	0
	3480	Health Benefit Incentive N-Instr	0
	3510	Unemployment Insurance Instr	46,859
	3530	Unemployment Insurance Non Instr	118,194
	3610	Workers Comp Instr	1,164,321
	3630	Workers Comp Non Instr	1,314,568
	3710	Health Benefits Retiree Instr	3,957,340
	3730	Health Benefits Retiree Non Instr	4,645,574
	3910	Short Term Employee Benefit Holding	4,240,361
	3920	Employee Benefits Holding	-1,198,651
31			75,808,564
41	4110	Instructional Supplies Materials	36,450
	4200	Noninstructional Supplies Materials	1,514,757
	4400	Books Magazines & Periodicals	9,109
	4900	Other Supplies and Materials	770,826



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Unrestricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
41			2,331,142
51	5100	Personal & Consulting Services	531,806
	5200	Travel and Conference Expenses	1,208,815
	5300	Insurance	2,386,215
	5400	Audit Legal Contract Services	3,673,917
	5500	Repairs and Maintenance	1,170,587
	5600	Rents and Leases	5,417,242
	5700	Utilities and Housekeeping Services	7,949,786
	5800	General Operating Expense and Svc	5,118,539
	5900	Other Operating Expenses and Svc	506,952
51			27,963,859
61	6100	Sites and Site Improvements	269,925
	6200	Buildings	12,259
	6300	Library Books	105,222
	6400	Equipment	509,488
61			896,894
71	7100	Debt Retirement Long Term Debt	1,870,416
	7300	Interfund Transfers Out	506,992
	7500	Student Financial Aid	25,000





## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Unrestricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
71	7600	Other Student Aid	2,180
	7900	Reserve for Contingency	67,583,180
71			69,987,768
	Grand Total		344,422,394



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	28,489,555
	1200	FT Acad Noninstructional Salaries	9,618,303
	1300	PT Acad Instructional Salaries	15,187,598
	1400	PT Acad Noninstructional Salaries	1,450,538
11			54,745,994
21	2100	FT Classified Noninstr Salaries	17,472,712
	2200	FT Instructional Aides	2,987,237
	2300	PT Classified Noninstr Salaries	724,611
	2400	PT Instructional Aides	250,249
21			21,434,809
31	3110	STRS Instructional	5,294,509
	3130	STRS Non Instructional	1,612,847
	3210	PERS Instructional	1,366,475
	3230	PERS Non Instructional	5,744,885
	3310	OASDI Instructional	330,421
	3330	OASDI Non Instructional	1,270,586
	3340	Medicare Instructional	462,887
	3350	Medicare Non Instructional	400,858
	3410	Health Benefits Active Instr	5,735,906
	3430	Health Benefits Active Non Instr	5,775,576
	3510	Unemployment Insurance Instr	16,075



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
31	3530	Unemployment Insurance Non Instr	13,913
	3610	Workers Comp Instr	797,609
	3630	Workers Comp Non Instr	481,438
	3910	Short Term Employee Benefit Holding	578,100
	3920	Employee Benefits Holding	-1,208,366
31			28,673,719
41	4110	Instructional Supplies Materials	400
	4200	Noninstructional Supplies Materials	789,803
	4900	Other Supplies and Materials	178,797
41			969,000
51	5100	Personal & Consulting Services	53,000
	5200	Travel and Conference Expenses	363,619
	5300	Insurance	89,000
	5400	Audit Legal Contract Services	1,527,277
	5500	Repairs and Maintenance	845,953
	5600	Rents and Leases	452,253
	5700	Utilities and Housekeeping Services	3,767,161
	5800	General Operating Expense and Svc	1,078,811
	5900	Other Operating Expenses and Svc	45,976
51			8,223,050
61	6100	Sites and Site Improvements	124,050



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
61	6200	Buildings	10,000
	6300	Library Books	80,000
	6400	Equipment	43,300
61			257,350
71	7300	Interfund Transfers Out	222,483
71			222,483
<b>Orange Coast College Total:</b>			<b>114,526,405</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **2 Golden West College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	14,460,283
	1200	FT Acad Noninstructional Salaries	5,500,685
	1300	PT Acad Instructional Salaries	9,500,000
	1400	PT Acad Noninstructional Salaries	674,927
11			30,135,895
21	2100	FT Classified Noninstr Salaries	11,634,217
	2200	FT Instructional Aides	1,015,999
	2300	PT Classified Noninstr Salaries	597,987
	2400	PT Instructional Aides	268,846
21			13,517,049
31	3110	STRS Instructional	2,626,529
	3130	STRS Non Instructional	758,851
	3210	PERS Instructional	475,668
	3230	PERS Non Instructional	3,672,319
	3310	OASDI Instructional	115,287
	3330	OASDI Non Instructional	822,686
	3340	Medicare Instructional	227,113
	3350	Medicare Non Instructional	250,774
	3360	PARS Instructional	3,098
	3410	Health Benefits Active Instr	2,589,254
	3430	Health Benefits Active Non Instr	3,296,580



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **2 Golden West College**

Account Type	Account Level	Account Description	Tentative Budget Amount
31	3510	Unemployment Insurance Instr	7,871
	3530	Unemployment Insurance Non Instr	8,487
	3610	Workers Comp Instr	267,636
	3630	Workers Comp Non Instr	289,884
	3910	Short Term Employee Benefit Holding	2,057,905
31			17,469,942
41	4110	Instructional Supplies Materials	23,000
	4200	Noninstructional Supplies Materials	453,744
	4400	Books Magazines & Periodicals	3,359
	4900	Other Supplies and Materials	182,758
41			662,861
51	5100	Personal & Consulting Services	4,570
	5200	Travel and Conference Expenses	173,863
	5300	Insurance	131,491
	5400	Audit Legal Contract Services	377,185
	5500	Repairs and Maintenance	137,564
	5600	Rents and Leases	143,069
	5700	Utilities and Housekeeping Services	2,664,989
	5800	General Operating Expense and Svc	1,081,854
	5900	Other Operating Expenses and Svc	140,000
51			4,854,585



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **2 Golden West College**

Account Type	Account Level	Account Description	Tentative Budget Amount
61	6200	Buildings	2,259
	6300	Library Books	25,222
	6400	Equipment	105,138
61			132,619
71	7100	Debt Retirement Long Term Debt	558,723
	7300	Interfund Transfers Out	155,259
	7500	Student Financial Aid	500
	7600	Other Student Aid	1,680
71			716,162
<b>Golden West CollegeTotal:</b>			<b>67,489,113</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	5,356,033
	1200	FT Acad Noninstructional Salaries	3,772,130
	1300	PT Acad Instructional Salaries	6,716,740
	1400	PT Acad Noninstructional Salaries	579,749
11			16,424,652
21	2100	FT Classified Noninstr Salaries	8,323,725
	2200	FT Instructional Aides	637,912
	2300	PT Classified Noninstr Salaries	374,965
	2400	PT Instructional Aides	186,928
21			9,523,530
31	3110	STRS Instructional	938,725
	3130	STRS Non Instructional	524,158
	3210	PERS Instructional	253,827
	3230	PERS Non Instructional	2,715,010
	3310	OASDI Instructional	61,570
	3330	OASDI Non Instructional	591,626
	3340	Medicare Instructional	80,044
	3350	Medicare Non Instructional	177,255
	3410	Health Benefits Active Instr	1,008,763
	3430	Health Benefits Active Non Instr	2,375,619
	3510	Unemployment Insurance Instr	2,913





## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
31	3530	Unemployment Insurance Non Instr	6,125
	3610	Workers Comp Instr	99,076
	3630	Workers Comp Non Instr	212,744
	3910	Short Term Employee Benefit Holding	1,221,409
	3920	Employee Benefits Holding	4,764
31			10,273,628
41	4110	Instructional Supplies Materials	10,050
	4200	Noninstructional Supplies Materials	160,500
	4400	Books Magazines & Periodicals	450
	4900	Other Supplies and Materials	153,262
41			324,262
51	5100	Personal & Consulting Services	25,500
	5200	Travel and Conference Expenses	115,508
	5300	Insurance	10,000
	5400	Audit Legal Contract Services	276,225
	5500	Repairs and Maintenance	128,450
	5600	Rents and Leases	514,270
	5700	Utilities and Housekeeping Services	986,811
	5800	General Operating Expense and Svc	419,416
	5900	Other Operating Expenses and Svc	130,500
51			2,606,680



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
61	6400	Equipment	92,500
61			92,500
71	7300	Interfund Transfers Out	129,250
	7600	Other Student Aid	500
71			129,750
<b>Coastline College Total:</b>			<b>39,375,002</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **4 District Office**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1200	FT Acad Noninstructional Salaries	1,977,941
	1400	PT Acad Noninstructional Salaries	31,658
11			2,009,599
21	2100	FT Classified Noninstr Salaries	16,004,584
	2300	PT Classified Noninstr Salaries	442,720
21			16,447,304
31	3130	STRS Non Instructional	165,462
	3230	PERS Non Instructional	4,904,350
	3330	OASDI Non Instructional	1,039,847
	3350	Medicare Non Instructional	268,411
	3430	Health Benefits Active Non Instr	3,166,600
	3530	Unemployment Insurance Non Instr	9,202
	3630	Workers Comp Non Instr	314,634
	3910	Short Term Employee Benefit Holding	34,379
	3920	Employee Benefits Holding	-195,421
31			9,707,464
41	4200	Noninstructional Supplies Materials	63,210
	4400	Books Magazines & Periodicals	5,300
	4900	Other Supplies and Materials	112,609
41			181,119



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **4 District Office**

Account Type	Account Level	Account Description	Tentative Budget Amount
51	5100	Personal & Consulting Services	96,736
	5200	Travel and Conference Expenses	260,183
	5400	Audit Legal Contract Services	87,000
	5500	Repairs and Maintenance	23,500
	5600	Rents and Leases	222,250
	5700	Utilities and Housekeeping Services	401,000
	5800	General Operating Expense and Svc	294,203
	5900	Other Operating Expenses and Svc	37,220
51			1,422,092
61	6100	Sites and Site Improvements	2,500
	6400	Equipment	61,050
61			63,550
71	7900	Reserve for Contingency	245,498
71			245,498
<b>District Office Total:</b>			<b>30,076,626</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **5 District Wide**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	292,996
	1200	FT Acad Noninstructional Salaries	1,074,584
	1300	PT Acad Instructional Salaries	552,974
	1400	PT Acad Noninstructional Salaries	784,820
11			2,705,374
21	2100	FT Classified Noninstr Salaries	393,719
	2300	PT Classified Noninstr Salaries	30,797
21			424,516
31	3130	STRS Non Instructional	141,545
	3230	PERS Non Instructional	53,457
	3330	OASDI Non Instructional	20,063
	3350	Medicare Non Instructional	12,122
	3430	Health Benefits Active Non Instr	188,435
	3510	Unemployment Insurance Instr	20,000
	3530	Unemployment Insurance Non Instr	80,467
	3630	Workers Comp Non Instr	15,868
	3710	Health Benefits Retiree Instr	3,957,340
	3730	Health Benefits Retiree Non Instr	4,645,574
	3910	Short Term Employee Benefit Holding	348,568
	3920	Employee Benefits Holding	146,589
31			9,630,028



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **5 District Wide**

Account Type	Account Level	Account Description	Tentative Budget Amount
41	4110	Instructional Supplies Materials	3,000
	4200	Noninstructional Supplies Materials	47,500
	4900	Other Supplies and Materials	143,400
41			193,900
51	5100	Personal & Consulting Services	352,000
	5200	Travel and Conference Expenses	295,642
	5300	Insurance	2,155,724
	5400	Audit Legal Contract Services	1,406,230
	5500	Repairs and Maintenance	35,120
	5600	Rents and Leases	4,085,400
	5700	Utilities and Housekeeping Services	129,825
	5800	General Operating Expense and Svc	2,244,255
	5900	Other Operating Expenses and Svc	153,256
51			10,857,452
61	6100	Sites and Site Improvements	143,375
	6400	Equipment	207,500
61			350,875
71	7100	Debt Retirement Long Term Debt	1,311,693
	7500	Student Financial Aid	24,500
71			1,336,193
<b>District Wide Total:</b>			<b>25,498,338</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site: **58 Ending Balance**

Account Type	Account Level	Account Description	Tentative Budget Amount
71	7900	Reserve for Contingency	67,337,682
71			67,337,682
<b>Ending BalanceTotal:</b>			<b>67,337,682</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site:

Account Type	Account Level	Account Description	Tentative Budget Amount
21	2200	FT Instructional Aides	65,445
21			65,445
31	3920	Employee Benefits Holding	53,783
31			53,783
<b>Total:</b>			<b>119,228</b>





## Tentative Budget By Site

Budget Year: FY2425

Fund: Unrestricted General Fund

Site:

Account Type	Account Level	Account Description	Tentative Budget Amount
<b>Grand Total:</b>			<b>344,422,394</b>

**RESTRICTED**



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Restricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	167,123
	1200	FT Acad Noninstructional Salaries	5,253,735
	1300	PT Acad Instructional Salaries	33,562
	1400	PT Acad Noninstructional Salaries	4,215,489
11			9,669,909
21	2100	FT Classified Noninstr Salaries	15,563,472
	2200	FT Instructional Aides	720,644
	2300	PT Classified Noninstr Salaries	11,918,428
	2400	PT Instructional Aides	428,906
21			28,631,450
31	3110	STRS Instructional	106,583
	3130	STRS Non Instructional	815,395
	3210	PERS Instructional	159,716
	3230	PERS Non Instructional	4,522,441
	3310	OASDI Instructional	53,109
	3330	OASDI Non Instructional	1,013,806
	3340	Medicare Instructional	8,034
	3350	Medicare Non Instructional	343,277
	3360	PARS Instructional	1,500



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Restricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
31	3370	PARS Non Instructional	36,964
	3410	Health Benefits Active Instr	161,999
	3430	Health Benefits Active Non Instr	3,756,281
	3450	Retiree Medical Benefits Instr	0
	3460	Retiree Medical Benefits Non Instr	7,542
	3510	Unemployment Insurance Instr	263
	3530	Unemployment Insurance Non Instr	36,602
	3610	Workers Comp Instr	15,509
	3630	Workers Comp Non Instr	377,334
	3910	Short Term Employee Benefit Holding	1,585,603
	3920	Employee Benefits Holding	1,187,728
31			14,189,686
41	4110	Instructional Supplies Materials	6,219,193
	4200	Noninstructional Supplies Materials	850,059
	4300	Software	11,000
	4400	Books Magazines & Periodicals	129,544
	4900	Other Supplies and Materials	1,698,534
41			8,908,330



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Restricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
51	5100	Personal & Consulting Services	876,104
	5200	Travel and Conference Expenses	1,321,496
	5300	Insurance	60,000
	5400	Audit Legal Contract Services	181,108
	5500	Repairs and Maintenance	37,700
	5600	Rents and Leases	4,209,378
	5700	Utilities and Housekeeping Services	156,092
	5800	General Operating Expense and Svc	5,052,899
	5900	Other Operating Expenses and Svc	40,108,413
51			52,003,190
61	6100	Sites and Site Improvements	348
	6200	Buildings	60,214
	6300	Library Books	0
	6400	Equipment	3,470,724
61			3,531,286
71	7300	Interfund Transfers Out	55,963
	7500	Student Financial Aid	8,935,215
	7600	Other Student Aid	4,090,311
71			13,081,489



## Tentative Budget District-Wide Summary

Budget Year: FY2425

Fund: Restricted General Fund

Account Type	Account Code	Account Title	Tentative Budget Amount
	Grand Total		130,015,340



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	42,123
	1200	FT Acad Noninstructional Salaries	2,097,158
	1400	PT Acad Noninstructional Salaries	1,987,802
11			4,127,083
21	2100	FT Classified Noninstr Salaries	6,469,950
	2200	FT Instructional Aides	525,170
	2300	PT Classified Noninstr Salaries	5,758,626
	2400	PT Instructional Aides	90,000
21			12,843,746
31	3110	STRS Instructional	106,583
	3130	STRS Non Instructional	317,422
	3210	PERS Instructional	105,769
	3230	PERS Non Instructional	1,698,048
	3310	OASDI Instructional	40,889
	3330	OASDI Non Instructional	363,157
	3340	Medicare Instructional	5,175
	3350	Medicare Non Instructional	110,392
	3360	PARS Instructional	1,500
	3370	PARS Non Instructional	2,780
	3410	Health Benefits Active Instr	113,953
	3430	Health Benefits Active Non Instr	1,576,685



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
31	3510	Unemployment Insurance Instr	127
	3530	Unemployment Insurance Non Instr	3,593
	3610	Workers Comp Instr	12,184
	3630	Workers Comp Non Instr	128,402
	3910	Short Term Employee Benefit Holding	737,972
	3920	Employee Benefits Holding	276,942
31			5,601,573
41	4110	Instructional Supplies Materials	2,186,332
	4200	Noninstructional Supplies Materials	387,026
	4300	Software	8,000
	4900	Other Supplies and Materials	328,389
41			2,909,747
51	5100	Personal & Consulting Services	134,950
	5200	Travel and Conference Expenses	427,240
	5300	Insurance	60,000
	5400	Audit Legal Contract Services	127,215
	5500	Repairs and Maintenance	10,000
	5600	Rents and Leases	1,526,120
	5700	Utilities and Housekeeping Services	42,339
	5800	General Operating Expense and Svc	1,564,241
	5900	Other Operating Expenses and Svc	15,060,385





## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **1 Orange Coast College**

Account Type	Account Level	Account Description	Tentative Budget Amount
51			18,952,490
61	6100	Sites and Site Improvements	348
	6200	Buildings	15,000
	6400	Equipment	1,560,209
61			1,575,557
71	7300	Interfund Transfers Out	25,743
	7500	Student Financial Aid	5,005,821
	7600	Other Student Aid	2,796,867
71			7,828,431
<b>Orange Coast CollegeTotal:</b>			<b>53,838,627</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **2 Golden West College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1100	FT Acad Instructional Salaries	125,000
	1200	FT Acad Noninstructional Salaries	1,676,640
	1300	PT Acad Instructional Salaries	10,000
	1400	PT Acad Noninstructional Salaries	1,231,845
11			3,043,485
21	2100	FT Classified Noninstr Salaries	4,517,286
	2300	PT Classified Noninstr Salaries	3,972,198
	2400	PT Instructional Aides	109,505
21			8,598,989
31	3130	STRS Non Instructional	342,796
	3230	PERS Non Instructional	1,283,973
	3330	OASDI Non Instructional	280,463
	3350	Medicare Non Instructional	100,474
	3370	PARS Non Instructional	7,044
	3430	Health Benefits Active Non Instr	1,281,934
	3530	Unemployment Insurance Non Instr	7,662
	3630	Workers Comp Non Instr	127,544
	3910	Short Term Employee Benefit Holding	370,137
	3920	Employee Benefits Holding	86,387
31			3,888,414
41	4110	Instructional Supplies Materials	2,271,576



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **2 Golden West College**

Account Type	Account Level	Account Description	Tentative Budget Amount
41	4200	Noninstructional Supplies Materials	339,676
	4300	Software	3,000
	4900	Other Supplies and Materials	561,178
41			3,175,430
51	5100	Personal & Consulting Services	65,661
	5200	Travel and Conference Expenses	330,053
	5400	Audit Legal Contract Services	53,893
	5500	Repairs and Maintenance	26,700
	5600	Rents and Leases	262,119
	5800	General Operating Expense and Svc	1,002,833
	5900	Other Operating Expenses and Svc	9,410,773
51			11,152,032
61	6200	Buildings	7,156
	6400	Equipment	1,275,173
61			1,282,329
71	7300	Interfund Transfers Out	16,229
	7500	Student Financial Aid	3,205,554
	7600	Other Student Aid	528,171
71			3,749,954
<b>Golden West College Total:</b>			<b>34,890,633</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1200	FT Acad Noninstructional Salaries	1,028,560
	1300	PT Acad Instructional Salaries	23,562
	1400	PT Acad Noninstructional Salaries	915,375
11			1,967,497
21	2100	FT Classified Noninstr Salaries	3,576,614
	2200	FT Instructional Aides	195,474
	2300	PT Classified Noninstr Salaries	2,033,771
	2400	PT Instructional Aides	124,401
21			5,930,260
31	3130	STRS Non Instructional	154,800
	3210	PERS Instructional	53,947
	3230	PERS Non Instructional	1,411,884
	3310	OASDI Instructional	12,220
	3330	OASDI Non Instructional	332,586
	3340	Medicare Instructional	2,859
	3350	Medicare Non Instructional	115,075
	3370	PARS Non Instructional	27,140
	3410	Health Benefits Active Instr	48,046
	3430	Health Benefits Active Non Instr	808,335
	3460	Retiree Medical Benefits Non Instr	7,542
	3510	Unemployment Insurance Instr	136



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
31	3530	Unemployment Insurance Non Instr	13,984
	3610	Workers Comp Instr	3,325
	3630	Workers Comp Non Instr	102,988
	3910	Short Term Employee Benefit Holding	369,067
	3920	Employee Benefits Holding	247,827
31			3,711,761
41	4110	Instructional Supplies Materials	1,674,832
	4200	Noninstructional Supplies Materials	123,357
	4400	Books Magazines & Periodicals	129,544
	4900	Other Supplies and Materials	460,142
41			2,387,875
51	5100	Personal & Consulting Services	445,578
	5200	Travel and Conference Expenses	402,572
	5500	Repairs and Maintenance	1,000
	5600	Rents and Leases	343,385
	5700	Utilities and Housekeeping Services	90,854
	5800	General Operating Expense and Svc	1,162,197
	5900	Other Operating Expenses and Svc	6,898,672
51			9,344,258
61	6200	Buildings	58
	6400	Equipment	448,424



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **3 Coastline College**

Account Type	Account Level	Account Description	Tentative Budget Amount
61			448,482
71	7300	Interfund Transfers Out	13,991
	7500	Student Financial Aid	723,840
	7600	Other Student Aid	765,273
71			1,503,104
<b>Coastline College Total:</b>			<b>25,293,237</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **4 District Office**

Account Type	Account Level	Account Description	Tentative Budget Amount
11	1200	FT Acad Noninstructional Salaries	451,377
	1400	PT Acad Noninstructional Salaries	80,467
11			531,844
21	2100	FT Classified Noninstr Salaries	999,622
	2300	PT Classified Noninstr Salaries	153,833
21			1,153,455
31	3130	STRS Non Instructional	377
	3230	PERS Non Instructional	128,536
	3330	OASDI Non Instructional	37,600
	3350	Medicare Non Instructional	17,336
	3430	Health Benefits Active Non Instr	89,327
	3530	Unemployment Insurance Non Instr	11,363
	3630	Workers Comp Non Instr	18,400
	3910	Short Term Employee Benefit Holding	103,427
	3920	Employee Benefits Holding	576,572
31			982,938
41	4110	Instructional Supplies Materials	86,453
	4900	Other Supplies and Materials	348,825
41			435,278
51	5100	Personal & Consulting Services	159,227



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **4 District Office**

Account Type	Account Level	Account Description	Tentative Budget Amount
51	5200	Travel and Conference Expenses	161,631
	5600	Rents and Leases	801,843
	5700	Utilities and Housekeeping Services	22,899
	5800	General Operating Expense and Svc	1,186,446
	5900	Other Operating Expenses and Svc	7,265,053
51			9,597,099
61	6200	Buildings	38,000
	6400	Equipment	121,718
61			159,718
<b>District Office Total:</b>			<b>12,860,332</b>





## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site: **5 District Wide**

Account Type	Account Level	Account Description	Tentative Budget Amount
51	5100	Personal & Consulting Services	70,688
	5600	Rents and Leases	1,275,911
	5800	General Operating Expense and Svc	137,182
	5900	Other Operating Expenses and Svc	1,463,530
51			2,947,311
61	6400	Equipment	65,200
61			65,200
<b>District Wide Total:</b>			<b>3,012,511</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site:

Account Type	Account Level	Account Description	Tentative Budget Amount
21	2400	PT Instructional Aides	105,000
21			105,000
31	3910	Short Term Employee Benefit Holding	5,000
31			5,000
51	5900	Other Operating Expenses and Svc	10,000
51			10,000
<b>Total:</b>			<b>120,000</b>



## Tentative Budget By Site

Budget Year: FY2425

Fund: Restricted General Fund

Site:

Account Type	Account Level	Account Description	Tentative Budget Amount
<b>Grand Total:</b>			<b>130,015,340</b>

**BUDGET ALLOCATION MODEL  
GRANTS & CATEGORICAL  
PROGRAMS**

**TENTATIVE 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			\$ 7,569,904	\$ 6,488,486	\$ 6,488,486	\$ 20,546,876	Not allocated by model %
Base Allocation							
Traditional Credit 3-YR Avg FTES	\$ 5,278	\$ 67,208,749	\$ 12,958.90	\$ 7,587.34	\$ 4,322.12	\$ 24,868.36	
Special Admin Credit FTES	\$ 7,402	\$ 4,045,882	\$ 546.67	\$ 320.07	\$ 182.33	\$ 1,049.06	
Non Credit FTES	\$ 4,451	\$ 201,007	\$ 45.16	\$ 26.44	\$ 15.06	\$ 86.66	
Non Credit CDCP FTES	\$ 7,402	\$ 1,897,481	\$ 256.38	\$ 150.11	\$ 85.51	\$ 492.00	
<b>TOTAL BASE ALLOCATION</b>		\$ 80,923,023	\$ 49,340,061	\$ 30,855,169	\$ 161,118,253		Reflects 2023-24 P1, 3 yr avg
Supplemental Allocation							
PELL Grant Recipients	\$ 1,248	\$ 5,775,969	\$ 3,381,785	\$ 1,926,433	\$ 11,084,187		
AB520 Students	\$ 1,248	\$ 464,326	\$ 271,859	\$ 154,864	\$ 891,049		
California Promise Grant Recipients	\$ 1,248	\$ 13,134,927	\$ 7,690,398	\$ 4,380,829	\$ 25,206,154		
<b>TOTAL SUPPLEMENTAL ALLOCATION</b>		\$ 19,375,222	\$ 11,344,042	\$ 6,462,126	\$ 37,181,390		Reflects 2023-24 P1, 3 yr avg
Student Success Allocation							
All Students		\$ 11,696,622	\$ 6,848,281	\$ 3,901,118	\$ 22,446,021		
Pell Grant Recipients Bonus		\$ 1,786,652	\$ 1,046,071	\$ 595,893	\$ 3,428,616		
California Promise Grant Recipients Bonus		\$ 1,754,315	\$ 1,027,138	\$ 585,108	\$ 3,366,562		Reflects 2023-24 P1, 3 yr avg
<b>TOTAL STUDENT SUCCESS ALLOCATION</b>		\$ 15,237,589	\$ 8,921,490	\$ 5,082,119	\$ 29,241,199		
Full-Time Faculty Hiring 2015-2016		\$ 1,183,932	\$ 789,288	\$ 493,305	\$ 2,466,524		Based on faculty allocation 12,8,5
<b>TOTAL COMPUTATIONAL REVENUE (A)</b>		\$ 116,719,766	\$ 70,394,881	\$ 42,892,719	\$ 230,007,366		Total Computational Revenue
Prior Year SCFF before HH + COLA (B)		\$ 120,187,040	\$ 72,521,049	\$ 44,147,576	\$ 236,855,665		Prior Year SCFF before HH + COLA
FY 2017-18 TCR adjusted by COLA (C)		\$ 121,104,967	\$ 73,058,488	\$ 44,453,728	\$ 238,617,183		FY 2017-18 Hold Harmless + COLA
<b>Adjusted Total Computational Revenue (Max A, B, or C)</b>		\$ 121,104,967	\$ 73,058,488	\$ 44,453,728	\$ 238,617,183		
Additional Funding due to Hold Harmless		\$ 4,385,200	\$ 2,663,605	\$ 1,561,009	\$ 8,609,814		
<b>ADJUSTED SCFF APPORTIONMENT REVENUE</b>		\$ 121,104,967	\$ 73,058,488	\$ 44,453,728	\$ 238,617,183		
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
<b>TOTAL APPORTIONMENT REVENUE</b>		\$ 123,006,342	\$ 74,567,184	\$ 45,120,488	\$ 242,694,014		

**TENTATIVE 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	\$ 2,828,562	\$ 1,656,101	\$ 943,397	\$ 5,428,059	Based FY 24 Est. Payment \$177 per ADA FTES
College Promise Grants (BOG Fee Waivers Admin)	\$ 138,087	\$ 96,176	\$ 59,474	\$ 293,737	Based on College Promise grant allocation
Part-Time Faculty Parity	\$ 337,583	\$ 185,054	\$ 153,651	\$ 676,288	PT Faculty Parity \$ allocated in arrears based on actuals.
State Mandated Costs	\$ 505,886	\$ 296,193	\$ 168,726	\$ 970,805	2024 Budget Act Est \$34.90 FTES @ P1 320
TOTAL OTHER STATE REVENUE	\$ 3,810,118	\$ 2,233,524	\$ 1,325,248	\$ 7,368,889	
TOTAL STATE REVENUE	\$ 126,816,460	\$ 76,800,708	\$ 46,445,736	\$ 250,062,903	
District Wide Local Revenue	\$ 2,569,231	\$ 1,504,265	\$ 856,904	\$ 4,930,400	Interest, Joint Use Development, La Habra Rentals, and KOCE Payments
<b>TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL</b>	<b>\$ 129,385,691</b>	<b>\$ 78,304,973</b>	<b>\$ 47,302,640</b>	<b>\$ 254,993,303</b>	
<b>DEFICIT FACTOR @ 0.5%</b>				<b>\$ (1,193,086)</b>	Projection at 0.5% based on surrounding district survey
<b>SRP ANNUAL DEBT SERVICE PAYMENT</b>				<b>\$ (1,870,416)</b>	Year 5 of 5 year payment agreement
<b>ADJUSTED REVENUE</b>				<b>\$ 251,929,801</b>	
<b>LESS ASSESSMENTS</b>					
District Services	\$ 15,888,216	\$ 9,302,427	\$ 5,299,121	\$ 30,489,764	Diff COLA 0.76%, Step/Column, Benefits
District Wide Expense	\$ 12,603,661	\$ 7,379,345	\$ 4,203,639	\$ 24,186,645	Diff COLA 0.76%, MOU#19-4, Insurance 15% incr, Ellucian contract
TOTAL ASSESSMENTS	\$ 28,491,877	\$ 16,681,772	\$ 9,502,760	\$ 54,676,409	
NET REVENUE FROM ALLOCATION MODEL 2024-2025	\$ 100,893,816	\$ 61,623,201	\$ 37,799,880	\$ 200,316,894	
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	\$ 100,893,816	40%	\$ (521,540)	\$ (693,643)	\$ 99,678,633
GOLDEN WEST	\$ 61,623,201	24%	\$ (318,543)	\$ (558,723)	\$ 60,745,935
COASTLINE	\$ 37,799,880	15%	\$ (195,394)	\$ (362,521)	\$ 37,241,965
DISTRICT SERVICES	\$ 30,489,764	12%	\$ (157,609)	\$ (255,529)	\$ 30,076,626
DISTRICT WIDE EXPENSES	\$ 24,186,645	9%	\$ -	\$ -	\$ 24,186,645
<b>TOTAL</b>	<b>\$ 254,993,306</b>	<b>100%</b>	<b>\$ (1,193,086)</b>	<b>\$ (1,870,416)</b>	<b>\$ 251,929,804</b>

**TENTATIVE 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%)	\$	23,220,370
REVERSE FOR ANCILLARY (8.35%)	\$	23,220,370

**ASSIGNED**

BOARD ELECTION	\$	250,000
CONTRACTUAL CARRY OVER	\$	944,965
CURRICULUM PROTECTION ACCOUNT	\$	1,245,000
ADULT EDUCATION Carryover	\$	96,939
DISTRICTWIDE MARKETING OUTREACH Carryover	\$	539,510
INDIRECT COSTS (ED Services) Carryover	\$	98,556
CANVAS SUPPORT Carry Over	\$	679,919
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
	\$	57,343,494

**UNASSIGNED**

UNDESIGNATED (TBD)	\$	887,669
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**DESIGNATED**

ENTITY BALANCES	\$	9,106,519
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**TOTAL BEGINNING BALANCE**

	\$	67,337,682
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**TENTATIVE BUDGET 2024-2025 FY  
COAST COMMUNITY COLLEGE DISTRICT  
DEDICATED REVENUE**

COLLEGES		Orange Coast	Golden West	Coastline	Total
		FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25
ACCOUNT TITLE	ACCOUNT	TENTATIVE BUDGET	TENTATIVE BUDGET	TENTATIVE BUDGET	TENTATIVE BUDGET
Sales	8840	\$0	\$45,000	\$0	\$45,000
Boys and Girls Club Rental	8850	\$0	\$60,000	\$0	\$60,000
CVS Pharmacy	8850	\$0	\$336,000	\$0	\$336,000
Rentals	8850	\$1,600,000	\$110,000	\$311,231	\$2,021,231
Child Development Services	8871	\$617,000	\$0	\$0	\$617,000
Student Records	8879	\$0	\$16,000	\$15,000	\$31,000
Application	8885	\$50,000	\$0	\$2,000	\$52,000
Range Fees	8885	\$0	\$60,000	\$0	\$60,000
Parking Fines	8893	\$350,000	\$150,000	\$1,000	\$501,000
Bookstore	8899	\$0	\$50,000	\$50,000	\$100,000
Graphics & Print Services	8899	\$0	\$50,000	\$0	\$50,000
Other Local Income	8899	\$850,000	\$92,000	\$0	\$942,000
Non Resident Tuition Foreign	88801	\$8,000,000	\$1,800,000	\$700,000	\$10,500,000
Non Resident Tuition Out of State	88802	\$3,000,000	\$1,100,000	\$500,000	\$4,600,000
<b>Total Dedicate Revenue</b>		<b>\$14,467,000</b>	<b>\$3,869,000</b>	<b>\$1,579,231</b>	<b>\$19,915,231</b>



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

Organization Description	Orgn Code	TENTATIVE 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	\$3,736,676	Include COLA 0.76%, 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	\$103,756	
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	\$480,779	
HR Compliance/Recruitment/Negotiations	552014, 552010, 552012, 551036, 551032, 551037, 551030, 528010, 551035, 552016, 552019	\$521,484	
Property and Casualty Insurance (SAFER & SWACC)	527518	\$2,354,724	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	\$676,287	
Student Recruitment/Council	526041, 517018, 515010, 541010	\$376,700	
Student Transportation	525051	\$503,000	
<b>ADOPTED Total Districtwide Expenses (Admin 5)</b>		<b>\$24,186,645</b>	

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
120001	HEA Federal College Work Study	\$1,012,893	\$1,175,231
120002	HEA 5 Pct Administrative Cost Allow	\$322,136	\$332,077
120201	Perkins 23/24	\$1,476,746	\$0
120202	Perkins 24/25	\$62,705	\$1,665,153
120301	Trans Asst to Needy Families OCC	\$69,036	\$69,036
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	\$86,191
120711	Project RAISER OCC	\$3,005	\$11,000
120712	Project RAISER GWC	\$16,781	\$17,203
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	\$303,792
121714	Gateway 2 STEM Yr 4 GWC	\$600,000	\$556,806
121751	Title V STEM Academy Yr 5	\$202,961	\$0
121925	NSF Scholarships in STEM	\$1,374,906	\$941,797
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	\$670,514
130004	Restricted Lottery DIST	\$6,304,653	\$7,083,439
130400	Board Financial Asst Prgm	\$1,767,139	\$1,894,036
130514	CAI Business Op & Supply Chain Appr	\$0	\$19,188
130515	CAI Cybersecurity Apprenticeship	\$0	\$299,373
130520	ELL Healthcare Pathways	\$0	\$595,896
130601	EOPS OCC	\$4,362,536	\$3,495,057

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
130602	EOPS GWC	\$1,411,407	\$1,579,364
130603	EOPS CCC	\$814,593	\$999,004
130701	Care OCC	\$487,274	\$579,646
130702	Care GWC	\$157,350	\$162,814
130703	Care CCC	\$97,072	\$138,412
130801	DSPS OCC	\$1,534,170	\$1,635,195
130802	DSPS GWC	\$1,559,621	\$1,525,358
130803	DSPS CCC	\$1,841,289	\$2,722,792
131001	CalWORKS Welfare Reform OCC	\$688,690	\$870,731
131002	CalWORKS Welfare Reform GWC	\$254,266	\$302,677
131003	CalWORKS Welfare Reform CCC	\$212,888	\$265,181
131101	State Funded Equipment OCC	\$1,164,630	\$811,977
131102	State Funded Equipment GWC	\$231,786	\$674,382
131103	State Funded Equipment CCC	\$178,531	\$185,928
131104	State Funded Equipment DIS	\$154,014	\$154,014
131211	CTE Data Unlocked Initiative OCC	\$30,761	\$30,761
131304	Equal Employment Opportunity DIS	\$294,755	\$392,035
131314	EEO Best Practices DIST	\$208,333	\$198,494
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	\$0
131409	Strong Workforce Local DIST 20/21	\$634	\$0
131411	Strong Workforce Local OCC 23/24	\$0	\$908,487
131412	Strong Workforce Local GWC 23/24	\$797,993	\$897,086
131413	Strong Workforce Local CCC 23/24	\$446,305	\$341,884
131414	Strong Workforce Local DIST 23/24	\$96,853	\$57,165
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

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
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	\$0
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	\$75,789
131437	Strong Workforce Regional GWC 20/21	\$87,987	\$73,169
131438	Strong Workforce Regional CCC 20/21	\$0	\$75,789
131445	Strong Workforce Regional DIS 21/22	\$432,238	\$487,760
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	\$145,225
131456	Strong Workforce Regional GWC 22/23	\$466,793	\$17,000
131457	Strong Workforce Regional CCC 22/23	\$883,639	\$34,514
131458	Strong Workforce Regional DIS 22/23	\$623,000	\$497,449
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	\$628,442
131463	Strong Workforce Regional CCC 23/24	\$0	\$1,230,945
131481	Strong Workforce Local OCC 24/25	\$0	\$1,778,922
131482	Strong Workforce Local GWC 24/25	\$0	\$852,232
131483	Strong Workforce Local CCC 24/25	\$0	\$476,541
131484	Strong Workforce Local DIST 24/25	\$0	\$99,742
131554	Adult Education Program DIST 22/23	\$1,020,278	\$131,860
131555	Adult Education Program DIST 23/24	\$1,934,595	\$774,426
131556	Adult Education Program DIST 24/25	\$0	\$1,950,921
131701	CAFYES OCC	\$642,053	\$615,550
131702	CAFYES GWC	\$177,608	\$236,298
131703	CAFYES CCC	\$133,006	\$228,402

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
131801	Campus Safety & Sexual Assault	\$10,105	\$4,263
131901	Guided Pathways OCC	\$1,107,191	\$913,780
131902	Guided Pathways GWC	\$140,332	\$74,958
131903	Guided Pathways CCC	\$174,776	\$160,716
132001	Hunger Free Campus OCC 19/20	\$0	\$15,360
132201	Student Success Completion Grnt OCC	\$4,352,690	\$3,972,491
132202	Student Success Completion Grnt GWC	\$2,565,263	\$2,083,487
132203	Student Success Completion Grnt CCC	\$1,014,957	\$518,297
132211	Equitable Plcmt Supt Completion OCC	\$732,565	\$701,380
132212	Equitable Plcmt Supt Completion GWC	\$466,628	\$466,628
132213	Equitable Plcmt Supt Completion CCC	\$333,248	\$330,318
132314	Cal Law Pathway Initiate (CLPI)	\$0	\$99,000
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
132404	ZTC Implementation Grant GWC	\$180,000	\$3,500
132405	ZTC Implementation Grant CCC	\$180,000	\$73,729
132411	ZTC Acceleration Grant GWC	\$0	\$239,040
132412	ZTC Acceleration Grant CCC	\$0	\$184,613
132600	Learning Align Employment Prgm OCC	\$3,203,768	\$3,203,768
132601	Learning Align Employment Prgm GWC	\$2,211,322	\$2,161,312
132602	Learning Align Employment Prgm CCC	\$879,074	\$879,074
132603	L.A.E.P Admin Cost Allowance OCC	\$168,620	\$168,620
132604	L.A.E.P Admin Cost Allowance GWC	\$116,870	\$116,870
132605	L.A.E.P Admin Cost Allowance CCC	\$46,267	\$46,267
132800	AS RN Enrollment Growth Retention	\$0	\$260,266
132801	Nursing Enrollment	\$273,600	\$212,121
133001	MESA OCC	\$810,137	\$1,047,478
133002	MESA GWC	\$712,039	\$953,494

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
133003	MESA CCC	\$712,039	\$638,279
133100	IT & Security	\$53,400	\$0
133101	Local IT & Security	\$200,255	\$50,093
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	\$242,418
133235	VRC Ongoing GWC	\$195,977	\$181,635
133236	VRC Ongoing OCC	\$393,069	\$431,070
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	\$3,098,657
133702	California College Promise GWC	\$989,970	\$1,012,149
133703	California College Promise CCC	\$644,668	\$690,923
133901	Financial Aid Technology OCC CY	\$41,185	\$82,215
133902	Financial Aid Technology GWC CY	\$86,974	\$94,432
133903	Financial Aid Technology CCC CY	\$36,915	\$66,843
134004	Mental Health Support OCC	\$799,397	\$720,362
134005	Mental Health Support GWC	\$524,268	\$544,687
134006	Mental Health Support CCC	\$635,075	\$665,679
134308	COVID-19 Recovery Block Grant DIST	\$13,240,543	\$7,294,123
134401	Dream Resource Liaison Support OCC	\$413,389	\$444,521
134402	Dream Resource Liaison Support GWC	\$276,961	\$300,383
134403	Dream Resource Liaison Support CCC	\$249,617	\$305,593
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	\$260,533
134515	Ret. & Enroll Outreach GWC 21/22	\$437,761	\$244,230
134516	Ret. & Enroll Outreach CCC 21/22	\$471,218	\$156,165

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
134517	Ret. & Enroll Outreach OCC	\$2,158,728	\$1,946,794
134518	Ret. & Enroll Outreach GWC	\$1,129,861	\$819,072
134519	Ret. & Enroll Outreach CCC	\$438,395	\$713,620
134601	Basic Needs Centers OCC	\$763,800	\$704,603
134602	Basic Needs Centers GWC	\$661,333	\$729,361
134603	Basic Needs Centers CCC	\$725,182	\$797,667
134611	Student Food & Housing Support OCC	\$593,444	\$537,004
134612	Student Food & Housing Support GWC	\$711,726	\$137,711
134613	Student Food & Housing Support CCC	\$345,826	\$529,275
135004	Regional Equity & Recovery Partners	\$140,276	\$109,450
135201	Rising Scholars Network CCC	\$208,957	\$205,057
135204	RIGHT Rehab Inv Healing Transform	\$274,856	\$167,956
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	\$1,905
135502	ITPP Implementation	\$0	\$15,000
136021	SEA OCC	\$11,200,709	\$11,200,709
136022	SEA GWC	\$6,485,378	\$7,551,162
136023	SEA CCC	\$3,340,557	\$3,254,944
136031	AANHP Student Achievement OCC	\$162,000	\$373,120
136032	AANHP Student Achievement GWC	\$150,697	\$350,940
136033	AANHP Student Achievement CCC	\$150,697	\$277,170
136101	OCC Prof. Devl. Classified Employee	\$26,501	\$15,732
136102	GWC Prof. Devl. Classified Employee	\$1,921	\$1,491
136103	CCC Prof. Devl. Classified Employee	\$5	\$0
136104	Dist Prof. Devl. Classified Employee	\$21,202	\$21,202
136301	Student Transfer Achv. Reform OCC	\$0	\$565,217
136302	Student Transfer Achv. Reform GWC	\$0	\$563,903
136303	Student Transfer Achv. Reform CCC	\$0	\$565,217
136401	Student Equity and Achievement CCDP	\$0	\$6,214,007

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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
139003	UMOJA CCC	\$856	\$0
139005	Institutional Effectiveness IEPI	\$59,040	\$0
139009	Direct Assessment CBE Collab CCC	\$317,575	\$167,690
139012	Culturally Competent Faculty PD DIS	\$64,745	\$0
139013	LGBTQ+ One Time	\$284,147	\$243,829
139014	CCAP Instructional Materials CCC	\$482	\$32
139015	CCAP Instructional Materials GWC	\$56,265	\$31,036
139016	IEPI Innovation & Effectiveness OCC	\$127,139	\$0
139017	Holding Grants/Categorical Transfer	\$146,085	\$0
139018	K-16 OC Pathways OCC	\$700,000	\$498,750
139019	K-16 OC Pathways GWC	\$300,000	\$264,130
139020	K-16 OC Pathways CCC	\$197,283	\$169,432
139021	CRPP Innovative Best Practices OCC	\$299,986	\$149,988
139022	CRPP Innovative Best Practices GWC	\$300,000	\$122,763
139023	CRPP Innovative Best Practices CCC	\$299,937	\$259,046
139024	Transfer Ed & Articulation OCC	\$0	\$29,000
139025	Transfer Ed & Articulation GWC	\$0	\$48,695
139026	Transfer Ed & Articulation CCC	\$0	\$48,695
139027	LGBTQ+ One Time 23-24	\$0	\$263,067
139031	UMOJA Campus Programs OCC	\$0	\$121,602
139032	UMOJA Campus Programs GWC	\$0	\$91,598
139033	UMOJA Campus Programs CCC	\$0	\$191,611
150503	OC United Way CCC	\$1,721	\$1,551
150523	OC Free Tax Prep Campaign CCC	\$0	\$5,144
152005	Berkeley Puente CC Prgm	\$46,501	\$88,868
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
152028	OCAPICA Civic Engagement CCC	\$5,000	\$4,837
152036	Center for Inclusive Computing	\$8,000	\$0



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

<b>FUND</b>	<b>FUND TITLE</b>	<b>FY 24 PRIOR ADOPTED BUDGET</b>	<b>FY 25 CURRENT TENTATIVE BUDGET</b>
158001	Health Services OCC	\$840,000	\$1,091,852
158002	Health Services GWC	\$1,085,694	\$1,085,694
158003	Health Services CCC	\$250,000	\$250,000
159001	Parking Services OCC	\$1,030,342	\$1,300,000
159002	Parking Services GWC	\$401,478	\$500,716
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	\$130,015,340

# **EDUCATION PROTECTION ACCOUNT**

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Schools and Local Public Safety Protection Act

SUPPLEMENTAL DATA

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			\$33,165,239	
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Insructional Activities	0100-5900	\$33,165,239			\$33,165,239
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		\$33,165,239	\$0	\$0	\$33,165,239
Revenues less Expenditures					\$0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

# **HEALTH BENEFITS REPORT**

## CCCD HEALTH BENEFITS REPORT 2024-2025 TENTATIVE BUDGET

MEDICAL PLANS									As of February 23, 2024		
MONTHS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 Projected	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%	9.88%	\$1,044,253	\$93,895	
AUGUST	852,301	893,341	541,022	728,313	1,855,617	\$1,127,304	154.78%	9.88%	\$2,038,952	\$183,335	
SEPTEMBER	1,601,410	1,313,773	1,072,514	1,045,931	915,495	(\$130,436)	-12.47%	9.88%	\$1,005,946	\$90,451	
OCTOBER	214,504	466,840	736,286	964,095	1,329,191	\$365,096	37.87%	9.88%	\$1,460,515	\$131,324	
NOVEMBER	921,116	609,445	511,579	768,989	1,300,905	\$531,915	69.17%	9.88%	\$1,429,434	\$128,529	
DECEMBER	161,115	775,042	558,940	1,073,030	569,528	(\$503,502)	-46.92%	9.88%	\$625,797	\$56,269	
JANUARY	1,313,845	273,389	1,019,896	823,397	470,438	(\$352,959)	-42.87%	9.88%	\$516,917	\$46,479	
FEBRUARY	948,697	883,834	795,760	659,610	938,685	\$279,075	42.31%	9.88%	\$1,031,427	\$92,742	
MARCH	839,367	1,106,588	648,257	1,047,440	1,108,191	\$60,752	5.80%	9.88%	\$1,217,680	\$109,489	
APRIL	1,126,778	1,006,945	1,153,593	822,504	870,209	\$47,705	5.80%	9.88%	\$956,186	\$85,977	
MAY	1,382,020	770,633	609,263	830,253	878,408	\$48,155	5.80%	10.50%	\$970,629	\$92,221	
JUNE	1,264,155	401,835	597,301	1,069,674	1,131,715	\$62,041	5.80%	9.88%	\$1,243,529	\$111,813	
EXCESS CLAIMS	-543,658	-486,542	-62,879	-411,640	-427,428	(\$15,788)	3.84%	0.00%	\$0	\$0	
TOTAL	10,577,798	8,586,333	8,955,154	10,544,895	11,891,311	1,346,417	12.77%	10.28%	13,541,265	\$1,222,525	
AVERAGE	881,483	715,528	746,263	878,741	990,943	\$112,201	12.77%	10.28%	1,128,439	\$101,877.12	
PRESCRIPTION DRUG PROGRAM											
12 MONTHS	4,738,787	4,420,229	4,430,445	4,277,581	4,437,317	\$159,736	3.73%	9.88%	\$4,875,724	\$438,407	
AVERAGE	394,899	368,352	369,204	356,465	369,776	\$13,311	3.73%	9.88%	\$406,310.32	\$36,534	
PRESCRIPTION ADMINISTRATIVE FEE											
12 MONTHS	46,695	76,052	169,172	225,933	273,471	\$47,538	21.04%	9.88%	\$300,490	\$27,019	
STOP-LOSS INSURANCE											
12 MONTHS	592,813	782,569	694,868	755,248	779,786	\$24,538	3.25%	9.88%	\$856,829	\$77,043	
ADMINISTRATIVE FEE - PCA											
12 MONTHS	384,634	374,453	311,417	339,583	336,344	(\$3,239)	-0.95%	9.88%	\$369,575	\$33,231	
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	3,231	\$0	0.01%	0.00%	3,231	\$0	
TOTAL SELF INSURED MEDICAL PLAN											
12 MONTHS	16,399,363	14,301,320	14,619,295	16,201,471	17,776,460	1,574,989	9.72%	10.12%	20,002,114	1,798,225	
# OF EMPLOYEES	734	677	660	670	617				617		
PER EMPLOYEE COST	22,342	21,125	22,150	24,181	28,811				32,418		
UHC Medicare Advantage PPO PLAN											
12 MONTHS	6,822,079	4,826,831	4,721,210	4,761,195	4,779,606	\$18,411	0.39%	6.00%	\$5,066,382	\$286,776	
# OF EMPLOYEES	655	721	730	897	783				783		
PER EMPLOYEE COST	10,415	6,695	6,467	5,308	6,104				6,470		
FULL INSURED MEDICAL PLANS											
KAISER HMO/KAISER SENIOR ADVANTAGE											
12 MONTHS	6,560,574	8,375,969	7,050,708	7,701,144	7,815,427	\$114,283	1.48%	17.30%	\$9,167,496	\$1,352,069	
BLUE SHIELD HMO											
12 MONTHS	13,698,024	9,623,665	9,093,000	9,280,754	7,625,489	(\$1,655,265)	-17.84%	9.00%	\$8,311,783	\$686,294	
TOTAL INSURED MEDICAL PLANS											
12 MONTHS	20,258,598	17,999,634	16,143,709	16,981,898	15,440,916	-1,540,982	-9.07%	13.20%	17,479,279	2,038,363	
# OF EMPLOYEES	1,264	1,134	1,067	1,027	1,000				1,000		
PER EMPLOYEE COST	16,027	15,873	15,130	16,535	15,441				17,479		
TOTAL ALL MEDICAL PLANS											
12 MONTHS	36,657,961	37,127,785	35,484,213	37,944,564	37,996,982	34,008	0.09%	10.85%	42,547,775	4,123,364	
# OF EMPLOYEES	1,998	1,851	1,796	1,826	1,714				1,714		
PER EMPLOYEE COST	18,347	20,055	19,757	20,780	22,169				24,824		

## CCCD HEALTH BENEFITS REPORT 2024-2025 TENTATIVE BUDGET

MONTHS	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 Projected	DIFFERENCE 22-23 to 23-24	% (+ OR -)	PROJECTED % INCREASE FOR 2024-25	PROJECTED \$ TOTAL FOR 2024-25	PROJECTED \$ INCREASE FOR 2024-25
<b>SELF INSURED DENTAL PLAN CLAIMS</b>										
12 MONTHS	2,432,110	2,606,179	2,656,290	2,714,815	2,610,415	(\$104,400)	-3.85%	4.19%	\$2,714,831	\$109,417
# OF EMPLOYEES	2,129	2,073	2,043	2,259	2,002				2,002	
PER EMPLOYEE COST	1,142	1,257	1,300	1,202	1,304				1,356	
<b>VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE</b>										
12 MONTHS	353,226	318,427	327,274	313,604	387,480	\$73,876	23.56%	5.00%	\$406,854	\$19,374
# OF EMPLOYEES	1,818	1,742	1,693	1,694	1,607				1,607	
PER EMPLOYEE COST	194	183	193	185	241				253	
<b>LIFE INSURANCE</b>										
12 MONTHS	571,390	554,137	591,714	591,061	650,024	58,963	9.98%	0.00%	\$650,024	\$0
<b>LONG-TERM DISABILITY INSURANCE</b>										
12 MONTHS	394,054	353,858	362,053	270,029	328,992	\$58,963	21.84%	0.00%	\$328,992	\$0
<b>CARE RESOURCES</b>										
12 MONTHS	34,107	26,944	30,366	29,653	48,885	\$19,232	64.86%	0.00%	\$48,885	\$0
<b>MEDICARE REIMBURSEMENT</b>										
12 MONTHS	499,106	606,988	584,909	587,006	463,491	(\$123,515)	-21.04%	0.00%	\$463,491	\$0
<b>MISC. - REINSURANCE FEE</b>										
12 MONTHS	64,187	-7,173	-52,209	58,373	15,000	(\$43,373)	-74.30%	0.00%	\$15,000	\$0
<b>TOTAL OTHER</b>	<b>1,562,844</b>	<b>1,534,754</b>	<b>1,516,832</b>	<b>1,536,121</b>	<b>1,506,393</b>	<b>-29,729</b>	<b>-1.94%</b>	<b>0.00%</b>	<b>1,506,393</b>	<b>\$0</b>
<b>TOTAL ALL PLANS</b>	<b>41,006,141</b>	<b>41,587,146</b>	<b>39,984,608</b>	<b>42,509,104</b>	<b>42,501,269</b>	<b>-26,245</b>	<b>-0.06%</b>	<b>10.00%</b>	<b>47,175,853</b>	<b>\$4,252,155</b>
<b>REBATES</b>	<b>1,191,204</b>	<b>1,742,405</b>	<b>1,563,277</b>	<b>1,525,349</b>	<b>1,000,000</b>	<b>(\$525,349)</b>	<b>-34.44%</b>	<b>90.00%</b>	<b>\$1,900,000</b>	<b>900,000</b>
<b>EMPLOYEE CONTRIB</b>	<b>6,064,834</b>	<b>5,975,927</b>	<b>5,871,882</b>	<b>5,819,320</b>	<b>6,601,551</b>	<b>\$782,231</b>	<b>13.44%</b>	<b>6.84%</b>	<b>\$7,052,929</b>	<b>451,378</b>
<b>NET COST - ALL PLANS</b>	<b>33,750,103</b>	<b>33,868,814</b>	<b>32,549,449</b>	<b>35,164,435</b>	<b>34,899,718</b>	<b>-264,717</b>	<b>-0.75%</b>	<b>8.31%</b>	<b>38,222,924</b>	<b>2,900,777</b>
# OF EMPLOYEE	1,998	1,851	1,796	1,826	1,714				1,714	
PER EMPLOYEE COST	16,892	18,295	18,123	19,258	20,360	1,102	5.72%	9.53%	22,300	1,941

## CCCD HEALTH BENEFITS REPORT 2024-2025 TENTATIVE 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	233	\$2,220.04	378	\$3,041.20	\$20,002,114
UHC	452	\$543.32	163	\$1,083.55	\$5,066,382
KAISER	201	\$734.96	331	\$1,861.73	\$9,167,496
BLUE SHEILD	93	\$874.85	364	\$1,679.36	\$8,311,783
<b>TOTAL</b>	<b>979</b>		<b>1,236</b>		
<b>TOTAL MEDICAL</b>					<b>\$42,547,775</b>
<b>DENTAL</b>	751	\$59.75	1,246	\$145.56	\$2,714,831
<b>VISION</b>	486	\$8.39	1,126	\$26.49	\$406,854
<b>OTHER INSURANCE</b>					\$1,506,393

<b>TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS</b>	<b>\$47,175,853</b>
FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES	\$8,952,929
GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE	<b>\$38,222,924</b>
# OF EMPLOYEES COVERED	1,714
PER EMPLOYEE COST FOR 2024-2025	<b>22,300</b>
NET \$ INCREASE FROM PROJECTED 2023-2024 TO PROJECTED COST FOR 2024-2025	<b>\$2,900,777</b>
NET % INCREASE FROM PROJECTED 2023-2024 TO PROJECTED COST FOR 2024-2025	<b>8.91%</b>
NET \$ INCREASE FROM BUDGETED 2023-2024 TO PROJECTED COST FOR 2024-2025	<b>\$1,045,455</b>
NET % INCREASE FROM BUDGETED 2022-2023 TO PROJECTED COST FOR 2023-2024	<b>2.81%</b>
AVAILABLE RESERVE AS OF 6/30/2021 FOR RUNOUT CLAIMS	\$2,445,234
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/22	\$1,979,692

**DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$22,300 PER EMPLOYEE**