



# **Budget Summary**

## **Adopted Budget 2018-2019**

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September 5, 2018

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John Weispfenning, Ph.D.

September 05, 2018

To: Dr. John Weispfenning, Chancellor

From: Andy Dunn, Vice Chancellor of Finance and Administrative Services

Re: Adoption of the 2018-19 Final Budget for the Coast Community College District

#### Background

The enclosed 2018-19 Fiscal Year (FY) Final Budget is presented to the Board of Trustees for adoption. The California Code of Regulations Title 5, Section 58305 (5 CCR § 58305) requires the Board of Trustees of a Community College District to adopt a Final Budget on or before the fifteenth day of September in each year and forward an information copy to the appropriate county officer.

The following provides a narrative summary starting with an overview of the current year budget, the prior year recalculation, and then moves to a discussion of the 2018-19 FY budget development. The Coast Final Budget development is informed externally by the Governor's January Budget Proposal and subsequent May Revision, and internally by the District's mission, vision, values, strategic fiscal plan, operational needs, and contractual obligations.

#### 2017-18 State Budget Summary

The 2017-18 FY State Budget Bill was signed into law by the Governor on June 27, 2017. It included a total investment in Proposition 98 of \$74.5 billion, an increase of \$2.6 billion over the 2016-17 FY Budget Act level. Highlights of the 2017-18 Budget Bill include: \$150 million in one-time funding for community colleges to develop and implement "Guided Pathway" Programs, \$25 million for a new CCC Completion Grant Program to provide grants of up to \$2,000 to community college students who meet specified criteria, \$10 million to provide all colleges with access to the Online Education Initiative's learning management system, and an increase of \$6 million in one-time funding to facilitate the development of an integrated library system for the community colleges.

#### Changes following the 2017-18 Coast Adopted Budget

The Board of Trustees adopted Coast's Final 2017-18 Fiscal Year Budget on September 6, 2017. Major changes following the adoption of the Final Budget reflects modest increases in revenue due largely to increased non-resident enrollment and increases in expenditures associated with the conclusion of the Classification Compensation Study:

Revenue/Expense/Balance	2017-18 Adopted	2017-18 Actual
Beginning Balance (District & Colleges)	\$40,893,224	\$40,892,867
Total Revenue	\$210,018,374	\$218,932,040
Revenue + Beginning Balance	\$250,911,598	\$259,824,907
Total Expected Level of Spending	\$217,485,761	\$223,475,750
<b>Estimated Ending Fund Balance</b>	<b>\$33,425,837</b>	<b>\$36,349,157</b>
<b>Estimated Ending Fund Balance %</b>	<b>15.37%</b>	<b>16.3%</b>

#### Final Recalculation (2016-17)

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 following year, eight months after the close of the fiscal year, reflecting financial data from the annual 311 reports and reporting from district level external audits. These adjustments included very little change emerged with the 2016-17 final calculation. Total computational revenue increased by approximately \$109,006.

#### 2017-18 Enrollment Metrics

The 2017-18 FY Adopted budget was based on the revenue associated with serving 32,623 resident Full-Time Equivalent Students (FTES). To make base in the 2016-17 FY, Coast entered Stabilization, meaning the District was held fiscally harmless for a decline in FTES for that year. While this allowed Coast to receive the revenue associated with 32,623 base FTES, while only earning 30,292.33 FTES, Coast must report at least base FTES at the close of the 2017-18 FY to avoid eroding base revenue. Enrollment estimates at P-1 in January, while showing some improvement from prior year, nonetheless suggested the need to borrow approximately 450 FTES to make base. Enrollment as reflected in the annual 320 Enrollment Report demonstrated continuing softening and the need to borrow 1,255 FTES to make base at the close of the 2017-18 FY.

#### The 2018-19 State Budget Proposal

January 10, 2018, Governor Jerry Brown released his proposal for the 2018-19 State Budget, his last State Budget. The content of this proposal speaks to his expectation for significant changes in both the delivery and the state's financial support of education with increased attention to student outcomes. Major budget assumptions are tabulated elsewhere in this letter. The two most notable elements in the Governor's proposal were, first, a new fully online community college targeting working Californians with no degree or credential and, second, a new outcomes-focused funding formula. The Governor has voiced displeasure with the enrollment-only formula that the system has been operating under since 2006. The current model (SB 361) is believed to fail to capture the comprehensive mission of CCCs and the counter-cyclical nature of college enrollment.

#### The May Revise

The May Revision presents the last statutory opportunity for the Governor to shape his economic proposal before legislative budget committees complete their work and move into Conference committee. The May Revise was released on May 11, 2018.



Numerous iterations of the Student Centered Funding Formula emerged following the release of the January Budget Proposal, the details of which are discussed later in this letter.

A summary of the Community College funding elements reflected in the budget signed into law by Governor Brown follows:

<b>On-Going Funding</b>	<b>Amount</b>
Student-Centered Funding Formula	\$269 M
K-12 Component of Strong Workforce Program	\$164 M
Increase in Full-Time Faculty	\$50 M
California College Promise Program	\$46 M
Student Success Completion Grant Program	\$40.6 M
California Online Community College	\$20 M
Adult Education Data Systems	\$5 M
Financial Aid Technology Systems	\$5 M
Next Up Program	\$5 M
Course Identification Numbering System (C-ID)	\$0.685 M
Academic Senate	\$0.232 M

<b>One-Time Funding</b>	<b>Amount</b>
California Online Community College	\$100 M
Online Education Initiative	\$35 M
Part-Time Faculty Office Hours	\$50 M
Deferred Maintenance and Instructional Support	\$28.465 M
Financial Aid Technology Systems	\$13.5 M
Legal Services for Undocumented Persons	\$10 M
Mental Health Services and Training	\$10 M
Pathways in STEM Fields	\$10 M
Hunger Free Campuses	\$10 M
El Camino College Public Safety Training Center	\$10 M
Veterans Resource Centers	\$8.49 M
Projects in Connection with Economic and Workforce Development Program	\$8 M
Open Educational Resources	\$6 M
Reentry Grant Program	\$5 M
Career Readiness Training Program for Refugees	\$5 M
Norco College Early Childhood Education Center	\$5 M
Certified Nurse Assistant Training Programs	\$2 M
Backfill for Fire-Related Property Tax Declines	\$1.9 M
Los Angeles Valley College Family Resource Center	\$0.8 M
K-12 CTE Pathways Program	\$0.68 M

**Proposition 98**

With respect to the Proposition 98 Minimum guarantee (Prop 98), revenues remain relatively flat from the Governor's Budget despite the significant infusion of state General Fund revenues. Under current law, the last time Prop 98 was certified was 2008-09. The May Revision proposes an alternative process whereby the state Department of Finance (DOF) will publish a final calculation of the prior-year minimum guarantee, inclusive of its factors, with the May Revision, triggering a public comment period. If there are no challenges, the certification becomes final by October 1.

**Coast 2018-19 Budget Development**

The District Consultation Council Budget Subcommittee developed a set of preliminary Budget Assumptions for Budget Development at their meeting on February 9, 2018. These Assumptions were later presented to the Board of Trustees at the Budget Study Session on March 7, 2018. Since that time, Budget Assumptions have been refined based on new information emerging in the budget development process.

The table below reflects the change in budgetary assumptions between February and Final Budget:

	February DCC	Tentative Budget	Final Budget
<b>Compliance</b>			
50% Law	✓	✓	✓
FON from Strategic Plan	✓	✓	✓
<b>Vacancies</b>			
No Auto back-fill	✓	✓	✓
<b>Reserve</b>			
Per BP 6300	8.00%	10.00%	10.00%
COLA	2.51%	2.51%	2.71%
<b>Growth</b>			
State	1.00%	1.00%	1.00%
Local	0.00%	0.00%	0.00%
<b>FTES</b>			
Budget Basis	32,623	32,623	32,625
Borrowing	450 (P-1)	1,224 (P-2)	1,255 (Annual)
Stability	N/A	N/A	N/A
Non-Resident Tuition	\$270/Unit	\$270/Unit	\$270/Unit
<b>Budget Formula</b>			
Governor's Proposal (A)	N/A	N/A	N/A
Governor's Proposal (B)	N/A	N/A	N/A
Status Quo	N/A	\$4.9 Million	N/A
Three Year Transition	N/A	N/A	\$15.3 Million

### **The 2018-19 Final Budget**

The framework informing the development of the Tentative Budget varied only slightly from the assumptions developed following release of the January Budget Proposal. While staff constructed several funding simulations since the release of the Governor's Budget proposal in January, there was such a dearth of definitive information with respect to the new Student Centered Funding Formula (SCFF), we had no choice but to construct the Tentative Budget in a mostly status-quo manner following the SB 361 construct.

What was ultimately signed into law was a three year transitional plan. Beginning in the 2018-19 FY, 70% of funding will be enrollment based, 20% will be need based, and 10% success based. In the 2019-20 FY, that framework shifts to 65% enrollment, 20% need, and 15% success. By the third year of the transition, districts should see 60% enrollment based funding, 20% need based, and 20% success based funding. The Final Budget reflects the new revenue associated with the SCFF and data received from the state in July 2018. While the California Community Colleges Chancellor's Office (CCCCO) has performed admirably in pulling together information that allows local districts to construct Final Budgets, there is still much we do not know. Information received at the Statewide Budget workshop suggests we may not have definitive information concerning the Success and Supplemental funding factors with respect to the SCFF, or allocation information pertaining to the \$50 million for full-time faculty until as late as the release of the P-1 Apportionment report in early calendar year 2019.

While the SCFF will be based on current data reported by districts and will not require districts to collect or report data on additional metrics, four of the eight success based factors resulted from special MIS runs devised by the CCCCCO leaving local districts unable to fully ascertain or analyze source data.

### **Enrollment Metrics 2017-18 and Beyond**

Our multi-year enrollment projection reflects continuing soft demand and suggests no earned growth for the next few years. Declining productivity (WSCH/FTEF, declining fill rates, and increasing sections counts), all in the face of flat enrollment figures, is resulting in an increasing cost of instruction. This outlook is complicated by broader demographic shifts statewide and in the Orange County region.

### **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 State makes projections of these revenue elements which in turn provides a basis for system funding. If the estimates overstate available revenues, a Deficit Factor emerges. Such factors represent amounts unfunded by the State when compared against District total computational revenue. Historically, such deficit factors emerged because of over estimates of property tax and/or student enrollment fees. Beginning in 2012-13, however, two additional components were added to the community college apportionment process including revenues from the dissolution of Redevelopment Agencies and those stemming from the Proposition 30 (Proposition 55) Education Protection Account (EPA). Estimates of Deficit Factors tend to be high early in the year and refined downward as more information becomes available.

The Basic Allocation for Coast, the budget component under which Districts receive funding for state approved sites, continues to reflect two middle size colleges, Orange Coast and Golden West, with FTES between 10,000 FTES and 20,000 FTES, and one small college, Coastline, with FTES 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 back to or above the pre-decline base.

Enrollment revenue is based on 32,625 resident FTES, the same as the current year. As noted elsewhere, no growth funding is budgeted. Revenues also include Base Augmentation at \$8.9 million, COLA at \$4.6 million, \$146.00 per FTES Unrestricted Lottery funding. Local revenue reflects enrollment fees of \$46 per unit and interest earnings of \$677,463. Other local revenue totals \$500 thousand.

Total estimated new on-going revenue is estimated to be \$15.3 million.

### **Expense Estimates**

Appropriation changes reflect projections for expenditures in contract salaries including step and column increases netted against the difference between the cost of retiring employees and new replacements resulting in an estimated \$400 thousand. Other miscellaneous contractual requirements are estimated at \$6.5 million. Partial information regarding the cost of delivering health benefits for active and retired employees is available and includes increased renewal fees for our health benefit plans that total \$242 thousand. As the benefit year lags the fiscal year, the Final Budget presented to the Board of Trustees in September is expected to contain more refined renewal estimates. Our Third Party Administrator (TPA) continues to analyze renewal data for our benefit programs.

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, Coast was among the founding members of the Community College League of California (CCLC) Joint Powers Authority for retiree health care funding. Consistent with the guidelines under the Governmental Accounting Standards Board (GASB) Statement 75 & 76, Coast engages the services of an actuary to measure this liability every year. The 2017 study measured this liability at \$103 million. This reflects a decrease of \$13 million from the 2016 study. While the term annual required contribution (ARC) is no longer operative, we continue to budget the unfunded actuarial accrued liability (UAAL) and the normal cost to meet health care obligations. That amount, budgeted on a three year rolling average has decreased from \$9.7 million to \$7.3 million. Further, Coast has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2017 was \$71,617,326. This leaves a Net OPEB Liability (NOL) of \$31,549,563.

The Employer contributions for the Public Employee Retirement System (PERS) are expected to increase from 15.53% to 18.06% of payroll. Employer contribution from the State Teachers Retirement System (STRS) employer rate will increase by 1.85%, from 14.43% to 16.28%, starting July 1, 2018. The combined increase of these pension system match requirements are estimated at \$3.4 million.

The total estimated new emerging expenses equate to \$10.5 million. To help mitigate these obligations, the District joined the California Community College League (CCLC)/Public Agency Retirement Services (PARS) Pension Stabilization Program.



### **Reserves**

Consistent with Board Policy 6300, and for the purposes of Tentative Budget, an unappropriated reserve of ten percent of prior year unrestricted general fund expenditures consisting of a five percent Reserve for Contingencies, pursuant to Title 5, Section 58307, and a five percent Ancillary Reserve has been included. Embedded in Fund Balance are other designated and undesignated amounts.

Total Beginning Fund Balance for the 2018-19 FY, and ending fund balance for the 2017-18 FY, is \$36.3 million, and includes entity balances of \$7.2 million.

### **Categorical Funding**

Of note is the consolidation of the Student Success and Support Program, Student Equity Plan, and Basic Skills into the Student Equity and Achievement Program (SEA). The intent is to move greater autonomy to the district level to further support the SCFF. Coast's estimated Categorical Program funding across all federal, state, and local sources for the 2018-19 FY is projected to be \$55.2 million.

### **Proposition 39**

Proposition 39 Energy Funding in the 2017-18 Fiscal Year marked the final year of a five year program dedicated to funding energy efficiency projects state-wide. Over the course of five years, the Coast District has received close to \$5.8 million dollars from the State, completing LED retrofits as well as HVAC system and pool equipment upgrades district-wide.

In July of 2017, Governor Brown signed into law, SB 110, a trailer bill that removed the sunset date of the Proposition 39 program, effectively continuing it indefinitely. It is through the annual budget process that funds could be allocated toward this categorical program. As of the Governor's May Revise, no funds have been allocated towards Proposition 39 energy efficiency projects for the 2018-19 Budget Year.

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

The Governor's 2018-19 January Budget Proposal proposed \$275.2 million that community colleges could use for deferred maintenance, instructional equipment, and specified water conservation projects. This allocation reflected an increase of more than \$200 million from the funds provided in the prior year budget. The May Revise significantly decreased the allocation to \$143.5 million. As noted elsewhere in this letter, the State Budget reduced this amount to \$28 million. Coast is expected to receive an approximate \$800 thousand allocation of these categorical funds.

Consistent with the last two fiscal years, the program does not require local matching funds. Furthermore, the program maintains "flexibility" for each District to determine their allocation between Scheduled Maintenance and Instructional Support (State Funded Equipment).

### **Proposition 51**

In November of 2016, California voters passed Proposition 51, the first statewide education bond approved since 2006. In the 2017-18 Fiscal Year, Orange Coast College's Language and Social Science

Building Project successfully competed with project submissions across the state, affording the Coast Community College District \$31 million for the design and construction of this project.

The Board of Governors recommended five additional projects for funding in the 2018-19 Fiscal Year, including the Golden West College Language Arts Complex. This project was first reflected in the Governor's January budget proposal, and later was part of the signed state budget. We anticipate the first installment of State funding in the 2018-19 fiscal year.

### **Measure M**

To date, the Coast District has expended \$232.7 million of its Measure M General Obligation bond funds. Through the continued and purposeful deliberation of the campus Facilities & Planning committees and the diligent oversight of the Citizens' Oversight Committee, Measure M will continue to provide a very meaningful transformation of the campuses.

Beginning in 2013, the Coast District has made strides in establishing 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 has received periodic deposits in the form of taxable bond issuances, the last of which was made in 2017, bringing the asset total over \$60 million. The District is now eligible to begin drawing upon these funds in the 2018-19 FY, and current financial modeling suggests that the endowment will provide between \$2.0 million and \$3.9 million annually toward building and technology improvements through the year 2036.

### **Looking Ahead**

The governing board of each community college district is required to adopt goals, not later than January 1, 2019, that are aligned with the systemwide goals identified in the Vision for Success, which were adopted by the Board of Governors of the California Community Colleges in 2017. Based on information currently available, staff believes the recently adopted goals in the Coast 2018-21 Strategic Plan are consistent with this requirement.

Under the SCFF, a Community College Student Success Funding Formula Oversight Committee for the purpose of continuously evaluating and reviewing the implementation of the student success funding formula will be established and consist of 15 members.

Future external audits are expected to include reviews of the Supplemental and Success based metrics contained in the SCFF.

The 2018-19 FY State Budget represents Governor Jerry Brown's final State Budget proposal of his four terms as Governor of California. Despite current-year state revenue collections through April being approximately \$4 billion higher than the January forecast, Governor Brown's May Revision paints a bright, yet cautious, fiscal picture noting that by the end of 2018-19, the U.S. will have matched the longest economic recovery in modern history. From a historical perspective, a softening of the economy would not come as a surprise. Further, initiatives by the federal government could have an outsized effect on California's economy including the full implications of the new federal tax law.

### **Conclusion**

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 is presented to the Board for adoption. 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. The annual Financial and Budget Report (CCFS 311) will be also sent to the CCCCCO on or before October 10. Lastly, staff anticipates presenting the annual audited financial statements to the Board in November 2018, and making submission to the CCCCCO before December 31.

## TOTAL GENERAL FUND SUMMARY (FY 2018-2019)

### REVENUE

Federal	\$	3,816,439	1.36%
State	\$	104,563,326	37.39%
Local	\$	170,182,905	60.86%
Other	\$	1,056,250	0.38%
		<u>\$ 279,618,920</u>	100.00%

### APPROPRIATIONS

Certificated Salaries	\$	89,441,968	31.99%
Classified Salaries	\$	69,480,147	24.85%
Staff Benefits	\$	70,445,279	25.19%
Books, Supplies & Materials	\$	7,382,982	2.64%
Operating Expenses & Services	\$	33,891,587	12.12%
Capital Outlay	\$	3,495,574	1.25%
Financial Aid & Other Outgo	\$	5,481,383	1.96%
		<u>\$ 279,618,920</u>	100.00%

### RESERVE FOR

CONTINGENCIES (5%)	\$	11,073,788
ANCILLARY RESERVE (5%)	\$	11,073,788
BOARD ELECTION	\$	250,000
CONTRACTUAL CARRY OVER	\$	812,988
CURRICULUM PROTECTION ACCOUNT	\$	745,000
COLLECTIVE BARGAINING RESERVE	\$	1,060,364
NEW FACULTY FY 15/16 (25)	\$	1,008,607
NEW FACULTY FY 14/15 (8)	\$	1,162,476
NEW FACULTY FY 15/16 (4)	\$	581,239
COMMUNITY EDUCATION/ CONTINUING EDUCATION Carryover	\$	177,546
CANVAS SUPPORT Carry Over	\$	508,492
DISTRICTWIDE MARKETING OUTREACH	\$	97,651

DISTRICT SERVICES ONE-TIME	\$	290,409
DISTRICT-WIDE ONE-TIME	\$	92,536
INDIRECT COSTS (ED Services & Fiscal Affairs)	\$	155,426
Undesignated	\$	-
RETIREE HEALTH BENEFITS	\$	-
PENSION COSTS	\$	-
Entity Beginning Balance	\$	<u>7,258,847</u>

Beg. Balance	\$	<u>36,349,157</u>
		<u>\$ 315,968,077</u>

	\$	<u>36,349,157</u>
		<u>\$ 315,968,077</u>



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Estimate of Total District Income

2018-2019

	Adopted Budget 2017-18	Actual Income 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>8100-FEDERAL INCOME</b>				
Restricted	3,948,242	3,453,357	3,816,439	-131,803
<b>TOTAL FEDERAL INCOME</b>	<b>3,948,242</b>	<b>3,453,357</b>	<b>3,816,439</b>	<b>-131,803</b>
<b>8600-STATE INCOME</b>				
Restricted	44,122,897	34,791,448	46,587,906	2,465,009
Unrestricted	49,354,978	52,058,653	57,975,420	8,620,442
<b>TOTAL STATE INCOME</b>	<b>93,477,875</b>	<b>86,850,101</b>	<b>104,563,326</b>	<b>11,085,451</b>
<b>8800-LOCAL INCOME</b>				
Restricted	4,707,088	4,069,693	4,555,617	-151,471
Unrestricted	158,182,866	166,107,975	165,627,288	7,444,422
<b>TOTAL LOCAL INCOME</b>	<b>162,889,954</b>	<b>170,177,668</b>	<b>170,182,905</b>	<b>7,292,951</b>
<b>8900-OTHER FINANCING SOURCES</b>				
Restricted	0	333,618	306,250	306,250
Unrestricted	750,000	765,412	750,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>750,000</b>	<b>1,099,030</b>	<b>1,056,250</b>	<b>306,250</b>
<b>TOTAL GENERAL FUND INCOME</b>	<b>261,066,071</b>	<b>261,580,156</b>	<b>279,618,920</b>	<b>18,552,849</b>
<b>GENERAL FUND BEGINNING BALANCE</b>				
Restricted	0	0	0	0
Unrestricted	40,893,224	40,892,867	36,349,157	-4,544,067
<b>TOTAL GENERAL FUND BEGINNING BALANCE</b>	<b>40,893,224</b>	<b>40,892,867</b>	<b>36,349,157</b>	<b>-4,544,067</b>
<b>TOTAL INCOME</b>	<b>301,959,295</b>	<b>302,473,023</b>	<b>315,968,077</b>	<b>14,008,782</b>





# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Estimate of District Unrestricted Income

2018-2019

	Adopted Budget 2017-18	Actual Income 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>8600-STATE INCOME</b>				
8612 Principal Apportionment	\$18,709,077	\$13,091,370	\$22,364,471	3,655,394
8619 2% Enrollment Fee Admin	476,934	839,728	458,010	-18,924
8619 Part Time Faculty Compensation	629,951	633,323	662,431	32,480
8619 Part Time Faculty Insurance	0	0	0	0
8630 Educational Protection Account	23,060,979	24,907,601	28,869,720	5,808,741
8672 Homeowner's Exemptions	700,000	653,787	700,000	0
8673 Timber Yield Tax	0	15	0	0
8681 State Lottery	4,913,145	5,140,751	4,920,788	7,643
8682 Mandated Cost Reimbursement	864,892	1,714,268	0	-864,892
8699 CalSTRS On-Behalf Payment	0	5,090,994	0	0
8699 Other State Income	0	(13,184.00)	0	0
<b>TOTAL STATE INCOME</b>	<b>49,354,978</b>	<b>52,058,653</b>	<b>57,975,420</b>	<b>8,620,442</b>
<b>8800-LOCAL INCOME</b>				
8810 District Taxes (Including Subventions)	125,778,942	129,195,222	134,270,432	8,491,490
8830 Contract Instruction	0	0	0	0
8840 Sales	42,209	69,932	70,000	27,791
8850 Rentals and Leases	2,023,522	2,678,160	1,446,804	-576,718
8860 Interest	518,400	843,158	677,463	159,063
8871 Child Development Lab School	549,294	429,517	510,600	-38,694
8874 Student Enrollment Fee	16,670,974	15,744,022	14,026,751	-2,644,223
8879 Transcript Fee	28,000	36,810	28,000	0
8880 Non-Resident Student Fees - Out of State	3,200,000	2,468,575	3,300,000	100,000
8880 Non-Resident Student Fees - International	7,910,000	10,867,788	9,800,000	1,890,000
8889 Class Audit Fee	0	795	0	0
8889 Library Fines	3,000	5,688	3,000	0
8889 Application Fees	70,000	62,465	100,000	30,000
8889 Other Student Fees and Charges	0	(217,196.00)	0	0
8892 Telecourse Production	0	0	0	0
8893 Parking Fines	652,500	805,703	637,500	-15,000
8895 Legal Judgments and Settlements	0	0	0	0
8899 Miscellaneous Local Income	510,000	2,886,601	530,713	20,713
8899 Enterprise Reimbursements	226,025	230,735	226,025	0
<b>TOTAL LOCAL INCOME</b>	<b>158,182,866</b>	<b>166,107,975</b>	<b>165,627,288</b>	<b>7,444,422</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8912 Sale of Fixed Assets	750,000	750,000	750,000	0
8983 Canvas Support	0	0	0	0
8987 Transfer from Financial Aid Fund	0	15,412	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>750,000</b>	<b>765,412</b>	<b>750,000</b>	<b>0</b>
<b>TOTAL GENERAL FUND UNRESTRICTED INCOME</b>	<b>208,287,844</b>	<b>218,932,040</b>	<b>224,352,708</b>	<b>16,064,864</b>



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Estimate of District Restricted Income

2018-2019

	Adopted Budget 2017-18	Actual Income 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>8100-FEDERAL INCOME</b>				
8120 Federal Work Study Program	700,000	671,638	728,362	28,362
8120 5% Administrative Allowance	143,105	-5,114	178,882	35,777
8120 NAAPIGI Grant	428,972	297,416	131,556	-297,416
8140 TANF-Transitional Assistance Needy Family	129,779	136,527	135,226	5,447
8170 Vocational and Applied Technology Education Act	1,471,269	1,434,895	1,388,884	-82,385
8170 CTE Transitions Grant	124,776	113,523	124,572	-204
8190 Title III Access 2 Success	557,847	370,882	186,965	-370,882
8190 Child Dev Training Consortium	22,500	23,088	22,500	0
8190 ESL - 231 Grant	61,056	0	0	-61,056
8190 EL Civics Participation Yr 4	21,861	0	0	-21,861
8190 WIOA Title II-AEFLA	0	125,808	94,124	94,124
8190 Project RAISE: Regl Allance in STEM	54,407	36,042	57,994	3,587
8190 CA Division of Boating & Waterways	37,936	27,720	15,362	-22,574
8190 Catalyzing Computing CyberSecurity	1,000	0	0	-1,000
8190 CAE Cyber Defense Nat'l & Regl Resouce	100,000	51,051	48,950	-51,050
8190 VISTA-Stem VOC ED PREP	0	6,877	377,507	377,507
8190 Cyber UP! CCC	0	0	62,632	62,632
8190 Aquatic Center Grant-Whaler	0	0	28,070	28,070
8190 CAE Pilot Grant	93,734	81,474	12,259	-81,475
8190 Cyber Watch West-Securing Cyber West	0	81,530	222,594	222,594
<b>TOTAL FEDERAL INCOME</b>	<b>3,948,242</b>	<b>3,453,357</b>	<b>3,816,439</b>	<b>-131,803</b>
<b>8600-STATE INCOME</b>				
8619 Nonresident Dreamer Emergency Aid	0	100,737	45,294	45,294
8622 Economic Opportunity (EOPS)	3,075,876	3,418,298	3,412,540	336,664
8623 Disabled Student Allowance ( AB 77 )	3,034,216	3,284,648	3,080,381	46,165
8624 Cal Works	672,572	714,996	724,272	51,700
8625 Cal Works Reg Efforts Dollars	0	0	0	0
8629 Adult Ed Data Accountability Blk Grant	376,642	77,353	299,289	-77,353
8629 AS RN Enrollment Growth Retention	97,000	97,000	103,290	6,290
8629 Basic Skills	829,595	470,305	2,076,978	1,247,383
8629 Board Financial Assistance Admin. Allowance	1,497,607	1,548,813	1,489,093	-8,514
8629 CAFYES	451,260	578,306	410,000	-41,260
8629 CCC Maker Grant	0	0	0	0
8629 CTE Pathways Initiative	86,370	81,523	0	-86,370
8629 CTE Perkins 1B CTE Data Accountability	159	0	159	0
8629 Econ and Workforce Dev DSN Health	200,000	200,000	0	-200,000
8629 EOPS-Coop Agency Resource Education	247,893	187,833	272,797	24,904



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Estimate of District Restricted Income

2018-2019

	Adopted Budget 2017-18	Actual Income 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>8600-STATE INCOME- Continued</b>				
8629 Equal Employment Opportunity Grant	89,366	66,985	72,381	-16,985
8629 Fairview Handicapped Grant	601,176	570,817	601,176	0
8629 Instructional Equipment	747,821	707,395	290,564	-457,257
8629 OC Career Pathways Partnership Initiative	153,695	148,720	0	-153,695
8629 Student Equity Program	5,040,102	3,433,756	4,827,487	-212,615
8629 Self-Employment Pathways-the Gig	0	0	15,000	15,000
8629 Community College Completion Grant	0	125,640	547,860	547,860
8629 Campus Safety & Sexual Assault	0	3,049	67,478	67,478
8629 Hunger Free Campus	0	39,804	23,937	23,937
8629 Guided Pathways	0	19,203	899,715	899,715
8629 SWP Regional Funds	0	73,747	4,563,759	4,563,759
8629 Veteran Resource Center	0	1,275	124,144	124,144
8629 Student Success Completion	0	0	2,023,937	2,023,937
8629 ED Futures Teacher Prep Pipeline	0	9,484	20,516	20,516
8629 Staff Development C/O	2,044	2,044	0	-2,044
8629 Student Success & Support Program (Credit)	8,702,749	7,081,390	8,025,649	-677,100
8629 Student Success & Support Program (Non-Credit)	141,219	73,485	189,932	48,713
8629 Strong Workforce Program Grant - Local	4,521,216	2,317,528	3,074,741	-1,446,475
8629 Strong Workforce Program Grant - Regional	1,840,769	1,318,169	1,365,461	-475,308
8659 Calif Cybersecurity Apprenticeship	990,564	136,728	853,835	-136,729
8659 CCC Maker Grant- OCC innovation	0	269,837	34,000	34,000
8659 CCC Maker Initiative 17/18	30,269	26,094	30,269	0
8659 CCC InnovationMaker3 "Seed"	9,534	107,127	0	-9,534
8659 Coast Mental Health Impact	0	0	350,001	350,001
8659 CTE Data Unblocked Initiative	50,000	3,040	46,960	-3,040
8659 ICT/Digital Media Mini Grant	12,000	18,000	0	-12,000
8659 Innovation and Effectiveness	200,000	136,047	63,953	-136,047
8659 Leading at OCC - Coordinated Leader	38,473	38,473	0	-38,473
8659 Proj Basic Skills & Stdnt Outcomes	674,882	240,625	1,003,352	328,470
8659 Rancho - Youth Entrepreneurship Program	50,000	9,473	40,527	-9,473
8659 Safety Tech Career Pathways Apprent	1,119	0	0	-1,119
8659 Zero-Textbook-Cost Degree - Planning	29,706	27,646	80,147	50,441
8681 Lottery-Restricted Materials	2,716,064	2,135,122	2,534,534	-181,530
8699 AB 798 Textbook Afford Program	23,000	22,880	0	-23,000
8699 Adult Education AEBG 1617	4,088,935	1,883,853	2,197,480	-1,891,455
8699 Basic Skills and Student Outcomes	163,324	147,469	0	-163,324
8699 Cal STRS On-Behalf Pymt	0	391,145	0	0



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Estimate of District Restricted Income

2018-2019

	Adopted Budget 2017-18	Actual Income 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>8600-STATE INCOME- Continued</b>				
8699 CCC Santa Ana TECH Career Pathway	332,280	72,702	248,841	-83,439
8699 CTE Data Unblocked Initiative	44,422	0	44,422	0
8699 CTE Enhancement	259,002	181	0	-259,002
8699 Econ & Workforce Dev DSN Health yr2	100,000	100,000	35,000	-65,000
8699 FT Student Success Grant	1,041,258	1,614,896	37,360	-1,003,898
8699 GWC Santa Ana TECH CA Career Pathway	305,764	195,369	100,000	-205,764
8699 Mental Health Training CA Law Enforc	239,395	158,553	239,395	0
8699 Salary Surfer Video Production	313,559	303,885	0	-313,559
<b>TOTAL STATE INCOME</b>	<b>44,122,897</b>	<b>34,791,448</b>	<b>46,587,906</b>	<b>2,465,009</b>
<b>8800-LOCAL INCOME</b>				
8876 Student Health Fee	2,251,192	1,915,228	2,327,049	75,857
8877 Instructional Materials Fees	567,144	386,628	574,953	7,809
8881 Parking Fees	1,778,747	1,712,444	1,626,382	-152,365
8899 AB 798 Textbook Afford Program	37,745	16,376	21,370	-16,375
8899 Berkeley Punte CC Prgrm	50	1,550	0	-50
8899 CA Comm Coll Civic Impact Project	3,287	134	3,153	-134
8899 Orange County United Way	1,111	3,705	407	-704
8899 Stuart Foundation Grant	53,862	22,256	0	-53,862
8899 UCI Internship Mentors	10,001	9,198	803	-9,198
8899 UCI Puente Program	1,949	2,174	1,500	-449
8899 UCLA Puente Program	2,000	0	0	-2,000
<b>TOTAL LOCAL INCOME</b>	<b>4,707,088</b>	<b>4,069,693</b>	<b>4,555,617</b>	<b>-151,471</b>
<b>8900-OTHER FINANCING SOURCES</b>				
8981 Transfer From Other Funds	0	209,887	218,750	218,750
8987 HEA 5 Pct Administrative Cost Allow	0	123,731	87,500	87,500
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>333,618</b>	<b>306,250</b>	<b>306,250</b>
<b>TOTAL GENERAL FUND RESTRICTED INCOME</b>	<b>52,778,227</b>	<b>42,648,116</b>	<b>55,266,212</b>	<b>2,487,985</b>



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Summary Of Total Appropriations

2018-2019

	Adopted Budget 2017-18	Actual Activity 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>General Fund</b>				
1100 Instructors Regular Salaries	41,931,101	38,359,833	43,919,615	1,988,514
1200 Non-Instructional Regular Contract	20,058,280	20,216,746	21,947,589	1,889,309
1300 Instructors Hourly	17,420,834	29,583,772	21,037,315	3,616,481
1400 Non-Instructional Hourly	5,318,946	5,761,919	5,289,771	-29,175
<b>1000 CERTIFICATED SALARIES</b>	<b>84,729,161</b>	<b>93,922,270</b>	<b>92,194,290</b>	<b>7,465,129</b>
2100 Classified Salaries Regular Contract	50,655,209	47,722,630	56,145,959	5,490,750
2200 Instructional Aide Regular Contract	4,094,508	3,952,817	4,481,615	387,107
2300 Non-Instructional, Hourly	7,000,569	6,988,835	7,140,657	140,088
2400 Instructional Aide, Hourly	1,656,289	2,115,325	1,711,916	55,627
<b>2000 CLASSIFIED SALARIES</b>	<b>63,406,575</b>	<b>60,779,608</b>	<b>69,480,147</b>	<b>6,073,572</b>
<b>3000 STAFF BENEFITS</b>	<b>64,641,737</b>	<b>70,340,263</b>	<b>70,445,279</b>	<b>5,803,542</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>6,861,836</b>	<b>5,099,058</b>	<b>7,382,982</b>	<b>521,146</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>42,740,238</b>	<b>24,281,135</b>	<b>36,524,011</b>	<b>-6,216,227</b>
<b>6000 CAPITAL OUTLAY</b>	<b>3,879,581</b>	<b>5,227,008</b>	<b>3,495,574</b>	<b>-384,007</b>
7000 Student Financial Aid and Inter - Fund Transfer	3,113,652	4,474,522	5,481,383	2,367,731
7300 Interfund Transfer Out	0	2,000,000	0	0
7900 Reserve for Campus Beginning Balance	9,590,110	0	7,258,847	-2,331,263
7900 Reserve for Campus Balancing	0	0	0	0
7900 Reserve for Deficit Factor	0	0	0	0
7900 Reserve for Categorical Backfill/Contractual	700,135	0	812,988	112,853
7900 Undesignated Reserve	0	0	0	0
7900 Reserve for Stability	0	0	0	0
7900 Reserve for Mid-Year Cuts	0	0	0	0
7900 Curriculum Protection Account	745,000	0	745,000	0
7900 Mandate Reimbursement One-time	0	0	0	0
7900 Reserves for Contingencies	21,551,270	0	22,147,576	596,306
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>35,700,167</b>	<b>6,474,522</b>	<b>36,445,794</b>	<b>745,627</b>
<b>TOTAL GENERAL FUND</b>	<b>301,959,295</b>	<b>266,123,864</b>	<b>315,968,077</b>	<b>14,008,782</b>





# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Summary Of Unrestricted Appropriations

2018-2019

	Adopted Budget 2017-18	Actual Activity 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>General Fund</b>				
1100 Instructors Regular Salaries	41,666,223	38,145,782	43,519,575	1,853,352
1200 Non-Instructional Regular Contract	16,634,489	17,176,576	18,121,766	1,487,277
1300 Instructors Hourly	16,992,675	29,162,028	20,766,506	3,773,831
1400 Non-Instructional Hourly	2,762,279	2,554,721	2,229,801	-532,478
<b>1000 CERTIFICATED SALARIES</b>	<b>78,055,666</b>	<b>87,039,107</b>	<b>84,637,648</b>	<b>6,581,982</b>
2100 Classified Salaries Regular Contract	43,118,886	\$40,603,308	\$46,233,956	3,115,070
2200 Instructional Aide Regular Contract	3,442,306	\$3,275,684	\$3,805,748	363,442
2300 Non-Instructional, Hourly	2,173,586	\$3,009,119	\$2,672,411	498,825
2400 Instructional Aide, Hourly	1,092,094	\$1,654,185	\$1,030,277	-61,817
<b>2000 CLASSIFIED SALARIES</b>	<b>49,826,872</b>	<b>48,542,295</b>	<b>53,742,392</b>	<b>3,915,520</b>
<b>3000 STAFF BENEFITS</b>	<b>57,662,383</b>	<b>63,533,402</b>	<b>62,127,833</b>	<b>4,465,450</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>3,003,003</b>	<b>2,081,510</b>	<b>2,736,558</b>	<b>-266,445</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>26,975,203</b>	<b>18,586,008</b>	<b>25,208,221</b>	<b>-1,766,982</b>
<b>6000 CAPITAL OUTLAY</b>	<b>788,646</b>	<b>1,218,424</b>	<b>760,846</b>	<b>-27,800</b>
7000 Student Financial Aid and Inter - Fund Transfer	282,780	475,004	523,956	241,176
7300 Interfund Transfer Out to Capital Outlay	0	2,000,000	0	0
7300 Interfund Transfer Out to Insurance	0	0	0	0
7900 Reserve for Campus Beginning Balance	9,590,110	0	7,258,847	-2,331,263
7900 Reserve for Campus Balancing	0	0	0	0
7900 Reserve for Deficit Factor	0	0	0	0
7900 Reserve for Categorical Backfill/Contractual	700,135	0	812,988	112,853
7900 Undesignated Reserve	0	0	0	0
7900 Reserve for Mid-Year Cuts	0	0	0	0
7900 Reserve for Stability	0	0	0	0
7900 Curriculum Protection Account	745,000	0	745,000	0
7900 Mandate Reimbursement One-time	0	0	0	0
7900 Reserves for Contingencies	21,551,270	0	22,147,576	596,306
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>32,869,295</b>	<b>2,475,004</b>	<b>31,488,367</b>	<b>-1,380,928</b>
<b>TOTAL UNRESTRICTED GENERAL FUND</b>	<b>249,181,068</b>	<b>223,475,750</b>	<b>260,701,865</b>	<b>11,520,797</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Restricted Appropriations

2018-2019

	Adopted Budget 2017-18	Actual Activity 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>General Fund</b>				
1100 Instructors Regular Salaries	264,878	214,051	400,040	135,162
1200 Non-Instructional Regular Contract	3,423,791	3,040,170	3,825,823	402,032
1300 Instructors Hourly	428,159	421,744	270,809	-157,350
1400 Non-Instructional Hourly	2,556,667	3,207,198	3,059,970	503,303
<b>1000 CERTIFICATED SALARIES</b>	<b>6,673,495</b>	<b>6,883,163</b>	<b>7,556,642</b>	<b>883,147</b>
2100 Classified Salaries Regular Contract	7,536,323	7,119,322	9,912,003	2,375,680
2200 Instructional Aide Regular Contract	652,202	677,133	675,867	23,665
2300 Non-Instructional, Hourly	4,826,983	3,979,718	4,468,246	-358,737
2400 Instructional Aide, Hourly	564,195	461,141	681,639	117,444
<b>2000 CLASSIFIED SALARIES</b>	<b>13,579,703</b>	<b>12,237,314</b>	<b>15,737,755</b>	<b>2,158,052</b>
<b>3000 STAFF BENEFITS</b>	<b>6,979,354</b>	<b>6,806,861</b>	<b>8,317,446</b>	<b>1,338,092</b>
<b>4000 BOOKS, SUPPLIES AND MATERIALS</b>	<b>3,858,833</b>	<b>3,017,548</b>	<b>4,646,424</b>	<b>787,591</b>
<b>5000 OTHER OPERATING EXP AND SERVICES</b>	<b>15,765,035</b>	<b>5,695,127</b>	<b>11,315,790</b>	<b>-4,449,245</b>
<b>6000 CAPITAL OUTLAY</b>	<b>3,090,935</b>	<b>4,008,584</b>	<b>2,734,728</b>	<b>-356,207</b>
7000 Student Financial Aid and Inter - Fund Transfer	2,830,872	3,999,518	4,957,427	2,126,555
7900 Reserves for Contingencies	0	0	0	0
<b>7000 OTHER OUTGO AND RESERVES</b>	<b>2,830,872</b>	<b>3,999,518</b>	<b>4,957,427</b>	<b>2,126,555</b>
<b>TOTAL RESTRICTED GENERAL FUND</b>	<b>52,778,227</b>	<b>42,648,115</b>	<b>55,266,212</b>	<b>2,487,985</b>



# COAST COMMUNITY COLLEGE DISTRICT

## ADOPTED BUDGET

### Summary Of Appropriations

#### 2018-2019

	Adopted Budget 2017-18	Actual Activity 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>Child Development Fund</b>				
Beginning Balance	0	0	0	0
Revenues	2,045,165	2,007,933	2,151,005	105,840
<b>Total</b>	<b>2,045,165</b>	<b>2,007,933</b>	<b>2,151,005</b>	<b>105,840</b>
Appropriations & Expenditures	2,045,165	2,007,933	2,151,005	105,840
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay Fund</b>				
Beginning Balance	30,551,534	30,551,534	28,982,319	-1,569,215
Revenues	6,503,822	9,129,682	4,085,196	-2,418,626
<b>Total</b>	<b>37,055,356</b>	<b>39,681,216</b>	<b>33,067,515</b>	<b>-3,987,841</b>
Appropriations & Expenditures	37,055,356	10,698,897	33,067,515	-3,987,841
<b>Ending Balance</b>	<b>0</b>	<b>28,982,319</b>	<b>0</b>	<b>0</b>
<b>Measure M GO Bond Building Fund - Series A, D</b>				
Beginning Balance	302,730,973	302,730,973	224,429,780	-78,301,193
Revenues	1,000,000	3,437,919	3,000,000	2,000,000
<b>Total</b>	<b>303,730,973</b>	<b>306,168,892</b>	<b>227,429,780</b>	<b>-76,301,193</b>
Appropriations & Expenditures	303,730,973	81,739,112	227,429,780	-76,301,193
<b>Ending Balance</b>	<b>0</b>	<b>224,429,780</b>	<b>0</b>	<b>0</b>
<b>Measure M GO Bond Building Fund - Series B, C, E</b>				
Beginning Balance	61,578,624	61,612,401	59,189,369	-2,389,255
Revenues	500,000	-273,209	275,000	-225,000
<b>Total</b>	<b>62,078,624</b>	<b>61,339,192</b>	<b>59,464,369</b>	<b>-2,614,255</b>
Appropriations & Expenditures	62,078,624	2,149,823	59,464,369	-2,614,255
<b>Ending Balance</b>	<b>0</b>	<b>59,189,369</b>	<b>0</b>	<b>0</b>
<b>Self-Insurance Fund</b>				
Beginning Balance	103,534,115	103,534,115	112,398,599	8,864,484
Revenues	59,518,640	53,326,320	58,647,611	-871,029
<b>Total</b>	<b>163,052,755</b>	<b>156,860,435</b>	<b>171,046,210</b>	<b>7,993,455</b>
Appropriations & Expenditures	46,726,749	41,957,939	45,198,389	-1,528,360
Reserve for Medical/Workers' Comp Claims	6,956,969	2,281,806	8,043,431	1,086,462
Reserve for Pension Benefit Trust	5,052,850	6,412	5,186,771	133,921
Reserve for Retiree Liability	104,316,187	215,679	112,617,619	8,301,432
<b>Ending Balance</b>	<b>0</b>	<b>112,398,599</b>	<b>0</b>	<b>0</b>
<b>Student Financial Aid</b>				
Beginning Balance	2,742,883	1,154,641	1,809,036	-933,847
Revenues	67,458,541	49,812,630	67,569,556	111,015
<b>Total</b>	<b>70,201,424</b>	<b>50,967,271</b>	<b>69,378,592</b>	<b>-822,832</b>
Appropriations & Expenditures	67,458,541	49,158,235	67,569,556	111,015
<b>Ending Balance</b>	<b>2,742,883</b>	<b>1,809,036</b>	<b>1,809,036</b>	<b>-933,847</b>



COAST COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

Summary Of Appropriations

2018-2019

	Adopted Budget 2017-18	Actual Activity 2017-18	Adopted Budget 2018-19	Difference 2017-18 to 2018-19
<b>Non-Restricted Reimbursable Operations Fund</b>				
Beginning Balance	0	0	0	0
Revenues	14,216,499	15,197,531	30,542,586	16,326,087
<b>Total</b>	<b>14,216,499</b>	<b>15,197,531</b>	<b>30,542,586</b>	<b>16,326,087</b>
Appropriations & Expenditures	14,216,499	15,197,531	30,542,586	16,326,087
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>954,340,091</b>	<b>898,346,334</b>	<b>909,048,134</b>	<b>-45,291,957</b>

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
1001	Instructor Balancing
1100	Instructor Contract
1110	Instructor Holding and Adj
1111	Instructor Contract
1114	Instructor Contract Sub
1118	Instructor Contract Sabb
1119	Instructor Contract Sabb Repl
1121	Instructor Contract Adult Ed
1200	Non Instructor Cert Contract
1210	Non Instrctor Cert Holding
1221	Cert Mgmt Retraining Leave
1231	Administrator Contract
1232	Administrator Cont Vac Payout
1240	Director Contract Longevity
1241	Director Contract
1242	Director Cont Vac Payout
1250	VP and Deans Contract Longevity
1251	VP and Deans Contract
1252	VP and Deans Vac Payout
1261	Counselor Contract
1264	Counselor Contract Sub
1268	Counselor Contract Sabb
1269	Counselor Contract Sabb Repl
1271	Librarian Contract
1274	Librarian Contract Sub
1278	Librarian Contract Sabb
1279	Librarian Contract Sabb Repl
1281	Cert Other Contract
1282	Fac Con Vac Payout
1284	Cert Other Contract Sub
1285	IUA Certificated Contract
1286	Certificated Retraining Leave
1287	Certificated Special Leaves
1288	Certificated Other Sabb
1289	Certificated Other Sabb Repl
1300	Instructors Hourly
1310	Instructors Hourly Holding
1311	Instructors Hourly Holding Contg
1312	Faculty Backfill Holding
1313	Instructor Hourly
1314	Instructor Hourly Sub
1315	Instructor Enrollment Growth
1316	Instructor Special Assign



## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
1317	Instructor Overload
1318	Coaches Stipends
1319	Instructor Sabb Repl Hrly
1323	Instructor Adult Ed Hrly
1324	Instructor Adult Ed Hrly Sub
1327	Instructor Adult Ed Overload
1328	Instructor Adult Ed Intersession
1333	Instructor Summer
1334	Instructor Summer Sub
1338	Instructor Intersession
1339	Instructor Intersession Sub
1343	Instructor Adult Ed Summer
1353	DL Instructor Hrly
1354	DL Instructor Hrly Sub
1357	DL Instructor Overload
1358	DL Instructor Intersession
1359	DL Instructor Intersession Sub
1363	DL Instructor Adult Ed Hrly
1364	DL Instructor Adult Ed Hrly Sub
1368	DL Instruct Adult Ed Intersn
1369	DL Instruct Adult Ed Intersn Sub
1373	DL Instructor Summer
1374	DL Instructor Summer Sub
1383	DL Instructor Summer Adult Ed
1384	DL Instructor Summer Adult Ed Sub
1400	Non Instructor Certificated Hrly
1410	Non Instructor Certificated Holding
1415	Department Chair Stipends
1451	Mgmt Cert Temp Contract
1463	Counselor Hourly
1464	Counselor Hrly Sub
1467	Counselor Overload
1468	Counselor Hourly Intersession
1469	Counselor Sabb Repl Hrly
1473	Librarian Hourly
1474	Librarian Hourly Sub
1477	Librarian Hourly Overload
1478	Librarian Hourly Intersession
1479	Librarian Sabb Repl Hrly
1482	Per Diem Stipends
1483	Certificated Hrly Other
1484	Certificated Hrly Other Sub
1487	Certificated Other Overload

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
1496	Certificated Mileage Stipend
1497	Certificated Ride Share Stipend
1498	Certificated Housing Allowance
1499	Certificated Prof Expert
2001	Classified Balancing
2100	Classified Contract
2110	Classified Holding
2130	Classified Longevity
2130	Longevity
2131	Classified Non Instr Contract
2131	Classified Salaries
2132	Classified N-Inst Vacation Payout
2133	Hourly N-instr Salaries
2134	Classified Non Instr Contract Sub
2138	Classified Prof Growth Leave
2140	Confidential Contract
2140	Confidential Salaries
2141	Confidential Contract Longevity
2150	Classified Mgmt Non Instr Contr
2152	Cls Mgmt Non Instr Vac Payout
2153	Management Longevity
2190	Classified Meals Allow
2200	Classified Instr Contract
2210	Classified Instr Holding
2220	Classified Instr Longevity
2221	Classified Instr Contract
2222	Classified Instr Vacation Payout
2224	Classified Instr Contr Sub
2228	Classified Instr Prof Growth Leave
2250	Classified Mgmt Instr Contract
2252	Cls Mgmt Instr Contr Vac Payout
2290	Class Instr Meals Allow
2300	Classified Hourly Non Instr
2301	Classified Hrly Clearing
2310	Classified Hrly Holding
2316	Classified Hrly Students
2317	Cls Hrly Stdnt CalWk/EOPS/CARE
2332	Classified Hourly Contract
2333	Classified Hourly
2333	Classified N-Instr Hourly Salaries
2334	Classified Hourly Subs
2337	Trustees Duty Stipend
2338	Class Hrly Retraining Leave Repl

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
2339	Class Hrly Overtime
2339	Classified Overtime
2340	Classified Vacanc Hourly repl
2353	Class Mgmt Hourly Contr
2396	Mileage Stipend
2397	Classified Ride Share Stipend
2399	Professional Expert
2399	Professional Experts
2400	Class Instr Hourly
2410	Class Instr Hourly Holding
2416	Class Instr Hrly Students
2417	Class Instr Hrly Stu Cal Works
2422	Class Instr Hrly Contract
2423	Class Instr Hourly
2424	Class Instr Hourly Subs
2428	Class Instr Hrly Retraining Lv Repl
2429	Class Instr Overtime
2440	Class Instr Hourly Repl for vacancy
3000	Employee Benefits Holding
3001	Employee Benefits Clearing
3002	Hrly Employee Benefits Holding
3100	STRS Retirement
3110	STRS Retirement Instr
3130	STRS Retirement Non Instr
3199	STRS Retirement Offset Acct
3200	PERS Retirement
3210	PERS Retirement Instr
3230	PERS Retirement
3230	PERS Retirement Non Instr
3299	PERS Retirement Offset Acct
3300	OASDI
3310	OASDI Instr
3330	OASDI
3330	OASDI Non Instr
3350	Medicare Instr
3351	PARS Instr
3360	Medicare
3360	Medicare Non Instr
3361	PARS Non Instr
3399	OASDI Offset
3400	Health and Welfare
3410	Health and Welfare Instr
3430	Health & Welfare

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
3430	Health and Welfare Non Instr
3450	Future Retiree Benefits Instr
3460	Future Retiree Benefits
3460	Future Retiree Benefits Non Instr
3499	Health and Welfare Offset
3500	Unemployment Insurance
3510	Unemployment Ins Instr
3530	Unemployment Insurance
3530	Unemployment Ins Non Instr
3599	Unemployment Ins Offset
3600	Workers Compensation
3610	Workers Compensation Instr
3630	Workers Comp Non Instr
3630	Workers' Comp
3699	Workers Comp Offset
3700	Retiree Benefits
3701	Retiree Benefits Clearing
3710	Retiree Benefits Instr
3730	Retiree Benefits Non Instr
3750	Future Retiree Benefits Instr
3760	Future Retiree Benefits Non Instr
3800	Retirement Incentives
3810	Retirement Incentives Instr
3830	Retirement Incentives Non Instr
3900	Other Benefits
3910	Other Annuity Stipend Instr
3930	Other Annuity Stipend Non Instr
4001	Supplies Balancing
4200	Reference Books
4281	Library Books Repl
4285	Reference Books
4300	Supplies
4310	Supplies
4310	Supplies Clearing Chgbk
4312	General Supplies
4313	Supplies Child Care Food
4314	Supplies Child Care
4315	Supplies Technology
4316	Classroom Furniture and Fixtures
4318	Office Furniture and Fixtures
4320	Copy Charges
4320	Food Supplies
4321	Printing

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
4325	Promotional Supplies
4330	Printing
4340	Miscellaneous Expense
4400	Media Supplies
4401	Supplies Audio Visual
4405	Audio Visual/Computer Workstation
4600	Fuel Oil Repair Parts
4676	Supplies Fuel Oil
4677	Repair Parts
4900	Other Supplies
4999	Credit Card Clearing
5001	Indirect Expense Chargeback
5100	Personal and Consultant Svcs
5110	Personal Services
5112	Consultants Indep Contractors
5116	Speakers Guest Lecturer
5200	Travel
5201	AFT Conferences
5202	CFCE Conferences
5204	Part Time Fac Conferences
5205	Confidential Conferences
5206	Mgmt Conferences
5207	Budgetary Only Conferences
5208	Trustees Conferences
5209	Hrly and Non Employee Conferences
5210	Budgetary Only Conferences
5210	Travel
5211	Trustees Committee Conferences
5212	Trustees Board Retreats
5215	Per Diem Travel
5219	Mileage Reimbursement
5220	Hospitality
5225	Meeting Meals
5230	Events
5300	Subscriptions Dues Memberships
5306	Subscriptions
5320	Dues and Memberships
5320	Memberships
5400	Insurance
5410	Donations
5420	Unitrust Payments
5472	Insurance
5476	Insurance Student



## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
5480	Claims and Settlements
5481	Stop Loss Insurance
5482	Conversion Fee
5483	Patient Ctred Outcomes Research Fee
5500	Utilities
5510	Maint and Housekeeping Svcs
5516	Electricity
5517	Gas
5518	Sewer Service Fees
5519	Telephone
5520	Dataline Usage
5521	Water
5522	Utilities Other
5600	Rent Leases Repairs
5601	Clearing Lease Rentals
5638	Service Maint Agreement
5639	Multi Year SMA
5650	Building Repairs
5651	Agency Fees Repairs
5652	Engineer Fees Repairs
5653	Test and Lab Fees Repairs
5654	Architect Fees Repairs
5655	Inspection Services Repairs
5657	Equipment Repairs
5661	Inspection Othr Svs Site
5662	Engineering Fees Site Rpr
5663	Test and Lab Fees Site Rpr
5664	Arch and Misc Site Rpr
5665	Sites Repairs
5670	Arch Fees Leashold
5671	Building Repairs Leaseholds
5672	Site Repairs Leaseholds
5673	Testing Fees Leaseholds
5682	Equipment Rental and Leases
5684	Facilities Leases
5696	Rentals Other
5699	Software License Fees
5700	Legal Election Audit
5710	Audit Expenses
5720	Insurance
5741	Legal Advertising
5743	Audit Expenses
5744	Election Expenses

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
5746	Legal Expenses
5748	Royalties
5749	Operational Fees
5750	Judgements Settlements
5800	Other Operating
5801	Instructional Services
5810	Accum Depreciation
5810	Donated Services
5811	Asset Write Off
5812	Asset Adjustments
5815	Bad Debt Write Off
5820	Credit Card Charges
5831	Postage
5840	Property Tax Admn Cost
5841	Investment Svc Charge
5842	Interest
5843	Interest - Capitalized
5850	Advertising
5851	Promotion Expense
5857	Chartering Services
5861	Exhibitions and Displays
5877	Fees for Participation
5879	Cultural Aware Events
5880	Labor Compliance
5891	Administrative Costs
5891	Administrative Costs
5892	Plan Administrator
5893	Collection Costs
5894	Perkins-Principal & Int Cancelled
5895	EHS Medical Services
5896	Participation Expenses
5897	Misc Staff Training Events
5898	Professional Development
5899	Other Services
5900	Other
5965	Holding
6001	Capital Clearing
6100	Site Improvements
6110	Land Acquisitions
6111	Land Acquisition Fees
6115	Lease Purch Sites
6120	Site Improvements
6121	Sites Supplies

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
6122	Site Inspections Consult
6123	Site Bid Advertising
6124	Landscaping
6125	Site Construction Costs
6126	Site Engineering Fees
6127	Site Testing and Lab Fees
6128	Site Architect Fees
6129	Site Services
6130	Site Master Plan
6131	Site Agency Fees
6160	Site Construction Manager
6165	Site Legal Services and Settlements
6190	Site Contingency
6200	Building Improvements
6202	Bldg Engineering Fees
6203	Bldg Bid Advertising
6204	Bldg Architect Fees
6205	Bldg Inspection Consultants
6206	Bldg Testing and Lab Fees
6210	Bldg Hazard Mat and Asbestos Abate
6214	Bldg Technology Infrastructure
6215	Bldg Lease Purchase
6230	Bldg Master Plan
6250	Building Improvements
6251	Building Supplies Improvements
6252	Building Lease Temp Facilities
6254	Building New Construction
6256	Building Installations
6260	Building Construction Manager
6265	Bldg Legal Services and Settlements
6269	Building Services
6290	Building Contingency
6300	Library Books
6301	New Library Books Films
6400	Equipment
6401	Equipment Capitalized
6402	Equipment Capitalized Technology
6403	Vehicles Capitalized
6405	Equipment Capitalized LP
6410	Equipment
6410	Equipment Clearing
6411	Equipment
6412	Equipment Technology

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
6415	Equipment LP
6421	Equipment Replacement
6425	Equipment Replacement LP
6429	Equipment Services
7100	Debt Retirement (Long-Term Debt)
7114	Debt Retirement GO Bond
7300	Interfund Transfer Out
7310	Transfer Out
7310	Transfer Out
7311	Transfer to General Fund
7312	Transfer to Child Care Fund
7313	Transfer to Capital Outlay Fund
7314	Transfer to Go Bond Fund
7315	Transfer To Insurance Fund
7316	Transfer To Reimbursable Fund
7317	Transfer To Financial Aid Fund
7500	Student Financial Aid
7501	Fees and Financial Aid
7502	Direct Loan Plus
7503	Direct Loan Sub
7504	Direct Loan UnSub
7505	Financial Aid Correction
7506	Cal B
7507	Cal C
7510	Scholarships
7600	Other Payments To For Students
7601	Other Aid To For Students
7605	Books For Students
7606	Transportation For Students
7607	Meal Tickets For Students
7608	Other Aid To For Students-OJT
7900	Reserve for Contingencies
7901	Contingency
7901	Contingency Appropriation
7902	Revolving Cash Reserve
7903	Contingency Adjustment
7904	Balancing Contingency Carryover
7905	Contingency - Enterprise
7905	Contingency Past Svc Liab
7906	Contingency Pre Funding
7907	Contingency Technology Replacement
7908	Contingency - Restricted
7908	Contingency Holding

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
7909	Contingency Garden Grove
7910	Contingency GWC Scenario Village
7920	Contingency Escrow Fund
7921	Contingency Debt Service Fund
8120	Higher Education Act
8130	Workforce Investment Act
8140	TANF Transitionl Assist Needy Fam
8150	Student Financial Aid
8160	Veterans Education
8170	Voc and Tech Education Act
8190	ARRA Funds 2009
8199	Other Federal Revenue
8610	General Apportionments
8612	State General Apportionment
8619	Other General Apportionments
8620	Income Other Categorical
8621	Child Development Apportionment
8622	Extended Opportunity Prog and Svs
8623	Disabled Students Program and Svs
8624	CalWorks
8625	Tele Tech Infrastructure Prog TTIP
8629	Other Categorical Apportionment
8630	UGF Educational Protection Account
8650	Reimbursable Categorical Programs
8651	Comm Coll Construction Act
8652	State Scheduled Maintenance
8653	Instructional Improvement Grant
8654	Middle College
8655	DSPS AB 1725
8659	Other Categorical Programs
8670	State Tax Subventions
8672	Homeowners Property Tax Relief
8673	Timber Yield Tax
8679	Other Tax Relief Subventions
8680	State Non Tax Revenues
8681	State Lottery Proceeds
8682	State Mandated Costs
8690	Other State Revenues
8699	Other State Income
8810	Property Taxes
8811	District Taxes Secured Roll
8812	District Taxes Supplemental Roll
8813	District Taxes Unsecured Roll

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
8816	District Taxes Prior Year
8817	Edu Revenue Augmentation Fund
8818	Redevelopment Property Taxes
8819	Redevelopment Agency - Residual
8820	Contributions
8821	Donated Services
8822	Sponsored Events
8823	Scholarships
8830	Contract Services
8831	Contract Instruction
8839	Other Contracted Services
8840	Sales
8850	Rentals
8860	Interest
8860	Interest and Investment Income
8861	Dividends
8861	Interest
8862	Gain Loss
8862	Unrealized Gain Loss
8863	Interest Income on Loans
8864	Other Income - Late Charges
8865	Other Income - Penalty Charges
8866	Reimb on loans cancelled
8867	Other income - bank accounts
8868	Actl Collection cost pd by borrower
8870	Student Fees and Charges
8871	Child Development Services
8874	Enrollment Fees
8876	Health Fees
8877	Instructional Material Fees
8878	Student Insurance
8879	Student Records
8880	Non Resident Tuition Out of State
8881	Parking Fees
8882	Non Resident Tuition Foreign
8889	Other Student Fees
8890	Administrative Fees
8890	Other Local Revenues
8891	Royalties
8892	Telecourse Revenue
8893	Parking Fines
8894	Redevelopment Revenue
8895	Legal Judgments and Settlements

## COAST COMMUNITY COLLEGE DISTRICT CHART OF ACCOUNTS

ACCOUNT	ACCOUNT DESC
8899	Other Local Income
8910	Proceeds of General Fixed Assets
8910	Transfer In
8911	Sale of Equipment
8912	Surplus Property Sales
8913	Sale of Land Buildings
8914	Gain on Sale of Assets
8940	Proceeds of General Long Term Debt
8941	Sale of Bonds
8980	Incoming Transfers
8981	Transfer from General Fund
8982	Transfer from Child Care Fund
8983	Transfer from Capital Outlay Fund
8984	Transfer from GO Bond Fund
8985	Transfer from Insurance Fund
8986	Transfer from Reimbursable Fund
8987	Transfer from Financial Aid Fund



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT TOTAL**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	41,666,223	38,145,782	43,519,575	1,853,352	4.45 %
	1200 Non Instructor Cert Contract	16,634,489	17,176,576	18,121,766	1,487,277	8.94 %
	1300 Instructors Hourly	16,992,675	29,162,028	20,766,506	3,773,831	22.21 %
	1400 Non Instructor Certificated Hrly	2,762,279	2,554,721	2,229,801	-532,478	-19.28 %
1		78,055,666	87,039,107	84,637,648	6,581,982	8.43 %
2	2100 Classified Contract	43,118,886	40,603,308	46,233,956	3,115,070	7.22 %
	2200 Classified Instr Contract	3,442,306	3,275,684	3,805,748	363,442	10.56 %
	2300 Classified Hourly Non Instr	2,173,586	3,009,119	2,672,411	498,825	22.95 %
	2400 Class Instr Hourly	1,092,094	1,654,185	1,030,277	-61,817	-5.66 %
2		49,826,872	48,542,295	53,742,392	3,915,520	7.86 %
3	3000 Employee Benefits Holding	3,732,415	129,528	4,941,305	1,208,890	32.39 %
	3100 STRS Retirement	7,228,648	15,443,094	8,500,119	1,271,471	17.59 %
	3200 PERS Retirement	7,747,490	8,059,381	10,147,538	2,400,048	30.98 %
	3300 OASDI	4,517,664	5,155,033	5,023,646	505,982	11.20 %
	3400 Health and Welfare	22,887,349	22,519,877	22,332,061	-555,288	-2.43 %
	3500 Unemployment Insurance	77,335	156,985	93,436	16,101	20.82 %
	3600 Workers Compensation	1,706,999	2,305,022	1,840,546	133,547	7.82 %
	3700 Retiree Benefits	9,764,483	9,764,483	9,249,182	-515,301	-5.28 %
3		57,662,383	63,533,402	62,127,833	4,465,450	7.74 %
4	4200 Reference Books	14,979	4,690	14,779	-200	-1.34 %
	4300 Supplies	2,583,485	1,793,579	2,322,294	-261,191	-10.11 %
	4400 Media Supplies	19,950	25,412	19,950	0	0.00 %
	4600 Fuel Oil Repair Parts	384,589	257,829	379,535	-5,054	-1.31 %





**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT TOTAL**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		3,003,003	2,081,510	2,736,558	-266,445	-8.87 %
5	5001 Indirect Expense Chargeback	0	-138,772	0	0	0.00 %
	5100 Personal and Consultant Svcs	548,290	838,340	619,890	71,600	13.06 %
	5200 Travel	976,593	607,850	910,074	-66,519	-6.81 %
	5300 Subscriptions Dues	523,329	371,910	494,782	-28,547	-5.45 %
	5400 Insurance	1,554,445	1,005,404	1,550,745	-3,700	-0.24 %
	5500 Utilities	4,637,397	4,166,402	4,709,254	71,857	1.55 %
	5600 Rent Leases Repairs	6,040,442	5,390,968	6,009,510	-30,932	-0.51 %
	5700 Legal Election Audit	2,549,188	2,370,118	2,516,000	-33,188	-1.30 %
	5800 Other Operating	3,253,917	3,952,164	4,075,176	821,259	25.24 %
	5900 Other	6,891,602	21,624	4,322,790	-2,568,812	-37.27 %
5		26,975,203	18,586,008	25,208,221	-1,766,982	-6.55 %
6	6100 Site Improvements	19,375	170,490	134,875	115,500	596.13 %
	6200 Building Improvements	41,259	87,500	41,259	0	0.00 %
	6300 Library Books	102,234	67,407	102,234	0	0.00 %
	6400 Equipment	625,778	893,027	482,478	-143,300	-22.90 %
6		788,646	1,218,424	760,846	-27,800	-3.53 %
7	7300 Interfund Transfer Out	225,000	2,472,382	466,176	241,176	107.19 %
	7500 Student Financial Aid	56,000	0	56,000	0	0.00 %
	7600 Other Payments To For	1,780	2,623	1,780	0	0.00 %
	7900 Reserve for Contingencies	32,586,515	0	30,964,411	-1,622,104	-4.98 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT TOTAL**

Fund 110    Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
7		32,869,295	2,475,005	31,488,367	-1,380,928	-4.20 %
	Grand Total:	249,181,068	223,475,750	260,701,865	11,520,797	4.62 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT TOTAL**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	264,878	214,051	400,040	135,162	51.03 %
	1200 Non Instructor Cert Contract	3,423,791	3,040,170	3,825,823	402,032	11.74 %
	1300 Instructors Hourly	428,159	421,744	270,809	-157,350	-36.75 %
	1400 Non Instructor Certificated Hrly	2,556,667	3,207,198	3,059,970	503,303	19.69 %
1		6,673,495	6,883,163	7,556,642	883,147	13.23 %
2	2100 Classified Contract	7,536,323	7,119,322	9,912,003	2,375,680	31.52 %
	2200 Classified Instr Contract	652,202	677,133	675,867	23,665	3.63 %
	2300 Classified Hourly Non Instr	4,826,983	3,979,718	4,468,246	-358,737	-7.43 %
	2400 Class Instr Hourly	564,195	461,141	681,639	117,444	20.82 %
2		13,579,703	12,237,314	15,737,755	2,158,052	15.89 %
3	3000 Employee Benefits Holding	1,162,465	0	3,747,668	2,585,203	222.39 %
	3100 STRS Retirement	472,083	1,183,429	411,405	-60,678	-12.85 %
	3200 PERS Retirement	1,319,448	1,439,858	1,177,567	-141,881	-10.75 %
	3300 OASDI	696,954	875,114	556,563	-140,391	-20.14 %
	3400 Health and Welfare	3,128,596	2,989,098	2,249,407	-879,189	-28.10 %
	3500 Unemployment Insurance	5,789	8,886	5,436	-353	-6.10 %
	3600 Workers Compensation	194,019	310,476	169,400	-24,619	-12.69 %
3		6,979,354	6,806,861	8,317,446	1,338,092	19.17 %
4	4200 Reference Books	1,882	49,942	103,920	102,038	5421.7 %
	4300 Supplies	3,852,651	2,962,238	4,540,469	687,818	17.85 %
	4400 Media Supplies	4,000	4,466	1,175	-2,825	-70.63 %
	4600 Fuel Oil Repair Parts	300	901	860	560	186.67 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT TOTAL**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		3,858,833	3,017,548	4,646,424	787,591	20.41 %
5	5001 Indirect Expense Chargeback	303,415	283,797	342,425	39,010	12.86 %
	5100 Personal and Consultant Svcs	1,234,518	1,142,154	1,219,254	-15,264	-1.24 %
	5200 Travel	685,140	424,671	913,422	228,282	33.32 %
	5300 Subscriptions Dues	11,498	102,475	100,933	89,435	777.83 %
	5400 Insurance	83,000	121,010	83,000	0	0.00 %
	5500 Utilities	11,500	32,062	17,273	5,773	50.20 %
	5600 Rent Leases Repairs	1,251,959	1,462,221	1,597,166	345,207	27.57 %
	5700 Legal Election Audit	4,860	190	188	-4,672	-96.13 %
	5800 Other Operating	1,900,590	2,121,263	3,842,211	1,941,621	102.16 %
	5900 Other	10,278,555	5,284	3,199,918	-7,078,637	-68.87 %
5		15,765,035	5,695,127	11,315,790	-4,449,245	-28.22 %
6	6100 Site Improvements	0	65,731	62,961	62,961	0.00 %
	6200 Building Improvements	57,156	2,982	5,020	-52,136	-91.22 %
	6300 Library Books	0	20,034	0	0	0.00 %
	6400 Equipment	3,033,779	3,919,836	2,666,747	-367,032	-12.10 %
6		3,090,935	4,008,584	2,734,728	-356,207	-11.52 %
7	7300 Interfund Transfer Out	0	41,977	77,112	77,112	0.00 %
	7500 Student Financial Aid	1,109,758	1,995,929	2,753,526	1,643,768	148.12 %
	7600 Other Payments To For	1,721,114	1,961,612	2,126,789	405,675	23.57 %
7		2,830,872	3,999,518	4,957,427	2,126,555	75.12 %
	Grand Total:	52,778,227	42,648,115	55,266,212	2,487,985	4.71 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**DISTRICT SERVICES (1)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1200 Non Instructor Cert Contract	1,240,793	1,317,163	1,307,676	66,883	5.39 %
	1400 Non Instructor Certificated Hrly	14,760	34,656	14,760	0	0.00 %
1		1,255,553	1,351,820	1,322,436	66,883	5.33 %
2	2100 Classified Contract	12,778,363	12,667,078	14,623,142	1,844,779	14.44 %
	2300 Classified Hourly Non Instr	316,511	508,616	327,145	10,634	3.36 %
2		13,094,874	13,175,695	14,950,287	1,855,413	14.17 %
3	3000 Employee Benefits Holding	-193,705	0	2,412	196,117	-101.25 %
	3100 STRS Retirement	119,379	100,485	138,329	18,950	15.87 %
	3200 PERS Retirement	2,162,493	2,040,392	2,748,989	586,496	27.12 %
	3300 OASDI	1,044,222	1,013,410	1,127,405	83,183	7.97 %
	3400 Health and Welfare	3,280,932	2,898,020	3,188,712	-92,220	-2.81 %
	3500 Unemployment Insurance	7,415	7,066	8,012	597	8.05 %
	3600 Workers Compensation	252,117	246,880	270,041	17,924	7.11 %
3		6,672,853	6,306,254	7,483,900	811,047	12.15 %
4	4200 Reference Books	6,000	1,723	5,800	-200	-3.33 %
	4300 Supplies	138,036	123,101	140,711	2,675	1.94 %
	4400 Media Supplies	14,000	20,155	14,000	0	0.00 %
	4600 Fuel Oil Repair Parts	3,000	5,199	3,000	0	0.00 %
4		161,036	150,178	163,511	2,475	1.54 %
5	5100 Personal and Consultant Svcs	206,860	280,660	206,860	0	0.00 %
	5200 Travel	233,280	156,020	245,100	11,820	5.07 %
	5300 Subscriptions Dues	42,650	17,972	43,100	450	1.06 %
	5500 Utilities	248,250	342,051	267,300	19,050	7.67 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT SERVICES (1)**

Fund 110    Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
5600	Rent Leases Repairs	475,014	205,906	428,155	-46,859	-9.86 %
5700	Legal Election Audit	30,000	38,265	30,000	0	0.00 %
5800	Other Operating	-369,846	169,929	338,371	708,217	-191.49 %
5900	Other	50,000	0	0	-50,000	-100.00 %
5		916,208	1,210,804	1,558,886	642,678	70.15 %
6	6100 Site Improvements	1,000	0	1,500	500	50.00 %
	6200 Building Improvements	30,000	0	30,000	0	0.00 %
	6400 Equipment	20,500	57,120	20,500	0	0.00 %
6		51,500	57,120	52,000	500	0.97 %
7	7300 Interfund Transfer Out	0	46,936	0	0	0.00 %
7		0	46,936	0	0	0.00 %
Grand Total:		22,152,024	22,298,806	25,531,020	3,378,996	15.25 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT SERVICES (1)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	0	0	0	0	0.00 %
	1200 Non Instructor Cert Contract	192,080	247,318	267,830	75,750	39.44 %
	1300 Instructors Hourly	0	2,322	0	0	0.00 %
	1400 Non Instructor Certificated Hrly	413,597	245,762	368,632	-44,965	-10.87 %
1		605,677	495,402	636,462	30,785	5.08 %
2	2100 Classified Contract	455,849	587,663	888,284	432,435	94.86 %
	2300 Classified Hourly Non Instr	826,671	76,288	266,523	-560,148	-67.76 %
2		1,282,520	663,951	1,154,807	-127,713	-9.96 %
3	3000 Employee Benefits Holding	123,266	0	519,489	396,223	321.44 %
	3100 STRS Retirement	27,715	60,150	11,734	-15,981	-57.66 %
	3200 PERS Retirement	95,152	101,314	44,783	-50,369	-52.94 %
	3300 OASDI	49,000	58,554	20,044	-28,956	-59.09 %
	3400 Health and Welfare	185,514	186,836	64,341	-121,173	-65.32 %
	3500 Unemployment Insurance	241	572	160	-81	-33.61 %
	3600 Workers Compensation	13,504	19,709	5,447	-8,057	-59.66 %
3		494,392	427,136	665,998	171,606	34.71 %
4	4300 Supplies	23,970	131,248	271,123	247,153	1031.0 %
4		23,970	131,248	271,123	247,153	1031.0 %
5	5001 Indirect Expense Chargeback	113,975	140,379	113,209	-766	-0.67 %
	5100 Personal and Consultant Svcs	607,659	567,537	457,739	-149,920	-24.67 %
	5200 Travel	61,795	50,385	185,595	123,800	200.34 %
	5600 Rent Leases Repairs	116,483	12,662	66,483	-50,000	-42.92 %
	5800 Other Operating	151,376	383,008	586,993	435,617	287.77 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICT SERVICES (1)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
5900	Other	1,676,812	0	0	-1,676,812	-100.00 %
5		2,728,100	1,153,970	1,410,019	-1,318,081	-48.31 %
6	6400 Equipment	117,981	44,612	171,850	53,869	45.66 %
6		117,981	44,612	171,850	53,869	45.66 %
Grand Total:		5,252,640	2,916,320	4,310,259	-942,381	-17.94 %





**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**ORANGE COAST COLLEGE (2)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	23,665,869	23,513,056	24,957,910	1,292,041	5.46 %
	1200 Non Instructor Cert Contract	7,335,357	7,171,315	7,644,751	309,394	4.22 %
	1300 Instructors Hourly	5,974,605	12,393,782	8,838,048	2,863,443	47.93 %
	1400 Non Instructor Certificated Hrly	1,120,484	1,040,549	999,322	-121,162	-10.81 %
1		38,096,315	44,118,701	42,440,031	4,343,716	11.40 %
2	2100 Classified Contract	13,165,615	12,644,314	14,953,259	1,787,644	13.58 %
	2200 Classified Instr Contract	2,161,169	2,263,877	2,587,895	426,726	19.75 %
	2300 Classified Hourly Non Instr	905,753	981,667	928,209	22,456	2.48 %
	2400 Class Instr Hourly	538,200	612,481	463,926	-74,274	-13.80 %
2		16,770,737	16,502,339	18,933,289	2,162,552	12.89 %
3	3000 Employee Benefits Holding	1,798,524	1,212	2,169,816	371,292	20.64 %
	3100 STRS Retirement	4,089,293	5,511,876	4,824,062	734,769	17.97 %
	3200 PERS Retirement	2,742,100	2,803,416	3,629,570	887,470	32.36 %
	3300 OASDI	1,818,637	1,995,782	1,979,974	161,337	8.87 %
	3400 Health and Welfare	10,620,846	10,496,177	10,469,707	-151,139	-1.42 %
	3500 Unemployment Insurance	22,767	29,740	24,508	1,741	7.65 %
	3600 Workers Compensation	778,769	1,038,661	845,942	67,173	8.63 %
3		21,870,936	21,876,863	23,943,579	2,072,643	9.48 %
4	4200 Reference Books	1,000	2,645	1,000	0	0.00 %
	4300 Supplies	1,165,849	1,081,224	1,156,875	-8,974	-0.77 %
	4600 Fuel Oil Repair Parts	169,854	107,955	164,800	-5,054	-2.98 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**ORANGE COAST COLLEGE (2)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		1,336,703	1,191,824	1,322,675	-14,028	-1.05 %
5	5001 Indirect Expense Chargeback	0	-83,248	0	0	0.00 %
	5100 Personal and Consultant Svcs	5,400	91,305	0	-5,400	-100.00 %
	5200 Travel	169,575	166,096	184,475	14,900	8.79 %
	5300 Subscriptions Dues	66,420	53,312	52,100	-14,320	-21.56 %
	5400 Insurance	191,666	178,651	189,166	-2,500	-1.30 %
	5500 Utilities	1,874,847	1,879,192	2,185,164	310,317	16.55 %
	5600 Rent Leases Repairs	1,561,063	1,407,596	1,549,540	-11,523	-0.74 %
	5700 Legal Election Audit	452,650	398,185	395,000	-57,650	-12.74 %
	5800 Other Operating	937,957	1,067,590	928,609	-9,348	-1.00 %
	5900 Other	150,539	54,721	66,000	-84,539	-56.16 %
5		5,410,117	5,213,399	5,550,054	139,937	2.59 %
6	6100 Site Improvements	0	73,510	0	0	0.00 %
	6200 Building Improvements	10,000	87,500	10,000	0	0.00 %
	6300 Library Books	75,000	67,357	75,000	0	0.00 %
	6400 Equipment	26,750	299,528	33,450	6,700	25.05 %
6		111,750	527,895	118,450	6,700	6.00 %
7	7300 Interfund Transfer Out	103,500	184,563	221,496	117,996	114.01 %
	7600 Other Payments To For	700	0	700	0	0.00 %
7		104,200	184,563	222,196	117,996	113.24 %
Grand Total:		83,700,758	89,615,583	92,530,274	8,829,516	10.55 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**ORANGE COAST COLLEGE (2)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	52,275	52,275	55,674	3,399	6.50 %
	1200 Non Instructor Cert Contract	1,198,213	932,549	1,444,970	246,757	20.59 %
	1300 Instructors Hourly	11,554	24,491	24,680	13,126	113.61 %
	1400 Non Instructor Certificated Hrly	513,505	1,310,435	991,626	478,121	93.11 %
1		1,775,547	2,319,751	2,516,950	741,403	41.76 %
2	2100 Classified Contract	2,857,173	2,661,393	3,863,069	1,005,896	35.21 %
	2200 Classified Instr Contract	296,935	391,285	391,956	95,021	32.00 %
	2300 Classified Hourly Non Instr	1,585,604	1,924,695	2,001,823	416,219	26.25 %
	2400 Class Instr Hourly	155,850	187,747	98,226	-57,624	-36.97 %
2		4,895,562	5,165,120	6,355,074	1,459,512	29.81 %
3	3000 Employee Benefits Holding	206,294	0	1,277,212	1,070,918	519.12 %
	3100 STRS Retirement	133,394	244,994	170,787	37,393	28.03 %
	3200 PERS Retirement	564,273	577,349	508,055	-56,218	-9.96 %
	3300 OASDI	287,986	356,119	232,035	-55,951	-19.43 %
	3400 Health and Welfare	1,305,442	1,149,424	959,108	-346,334	-26.53 %
	3500 Unemployment Insurance	2,138	3,416	1,870	-268	-12.54 %
	3600 Workers Compensation	74,381	120,588	66,674	-7,707	-10.36 %
3		2,573,908	2,451,889	3,215,741	641,833	24.94 %
4	4200 Reference Books	1,882	6,530	20,882	19,000	1009.5 %
	4300 Supplies	1,581,549	1,474,698	1,587,560	6,011	0.38 %
	4600 Fuel Oil Repair Parts	300	0	0	-300	-100.00 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
ORANGE COAST COLLEGE (2)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		1,583,731	1,481,228	1,608,442	24,711	1.56 %
5	5001 Indirect Expense Chargeback	58,596	84,220	78,518	19,922	34.00 %
	5100 Personal and Consultant Svcs	45,144	148,204	63,308	18,164	40.24 %
	5200 Travel	124,443	137,490	164,649	40,206	32.31 %
	5300 Subscriptions Dues	8,000	5,355	5,000	-3,000	-37.50 %
	5400 Insurance	83,000	121,010	83,000	0	0.00 %
	5500 Utilities	1,805	25,833	5,500	3,695	204.71 %
	5600 Rent Leases Repairs	502,877	654,400	723,040	220,163	43.78 %
	5700 Legal Election Audit	4,672	40	0	-4,672	-100.00 %
	5800 Other Operating	288,524	564,795	761,182	472,658	163.82 %
	5900 Other	5,099,371	6,890	1,893,498	-3,205,873	-62.87 %
5		6,216,432	1,748,236	3,777,695	-2,438,737	-39.23 %
6	6100 Site Improvements	0	22,739	0	0	0.00 %
	6200 Building Improvements	55,000	2,360	2,864	-52,136	-94.79 %
	6400 Equipment	1,595,809	2,518,424	1,408,393	-187,416	-11.74 %
6		1,650,809	2,543,523	1,411,257	-239,552	-14.51 %
7	7300 Interfund Transfer Out	0	20,125	36,512	36,512	0.00 %
	7500 Student Financial Aid	647,768	1,326,104	1,927,872	1,280,104	197.62 %
	7600 Other Payments To For	1,239,799	1,305,905	1,559,666	319,867	25.80 %
7		1,887,567	2,652,135	3,524,050	1,636,483	86.70 %
Grand Total:		20,583,556	18,361,882	22,409,209	1,825,653	8.87 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
GOLDEN WEST COLLEGE (3)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	12,134,030	11,233,201	11,950,574	-183,456	-1.51 %
	1200 Non Instructor Cert Contract	3,944,280	4,563,784	4,538,640	594,360	15.07 %
	1300 Instructors Hourly	5,941,489	8,081,377	6,877,119	935,630	15.75 %
	1400 Non Instructor Certificated Hrly	568,909	730,083	272,915	-295,994	-52.03 %
1		22,588,708	24,608,446	23,639,248	1,050,540	4.65 %
2	2100 Classified Contract	10,218,963	9,446,200	10,220,243	1,280	0.01 %
	2200 Classified Instr Contract	716,650	623,383	751,440	34,790	4.85 %
	2300 Classified Hourly Non Instr	195,027	804,474	349,266	154,239	79.09 %
	2400 Class Instr Hourly	151,653	489,263	165,882	14,229	9.38 %
2		11,282,293	11,363,320	11,486,831	204,538	1.81 %
3	3000 Employee Benefits Holding	1,065,393	690	1,502,990	437,597	41.07 %
	3100 STRS Retirement	2,178,948	3,106,590	2,487,057	308,109	14.14 %
	3200 PERS Retirement	1,692,274	1,765,702	2,224,197	531,923	31.43 %
	3300 OASDI	1,032,098	1,222,879	1,187,002	154,904	15.01 %
	3400 Health and Welfare	5,883,232	5,655,956	5,592,781	-290,451	-4.94 %
	3500 Unemployment Insurance	13,010	17,693	13,436	426	3.27 %
	3600 Workers Compensation	444,791	616,647	466,992	22,201	4.99 %
3		12,309,746	12,386,157	13,474,455	1,164,709	9.46 %
4	4200 Reference Books	6,467	0	6,467	0	0.00 %
	4300 Supplies	839,018	292,122	585,126	-253,892	-30.26 %
	4600 Fuel Oil Repair Parts	42,385	33,381	42,385	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
GOLDEN WEST COLLEGE (3)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		887,870	325,503	633,978	-253,892	-28.60 %
5	5001 Indirect Expense Chargeback	0	-30,837	0	0	0.00 %
	5100 Personal and Consultant Svcs	4,070	2,540	4,070	0	0.00 %
	5200 Travel	107,897	124,814	151,897	44,000	40.78 %
	5300 Subscriptions Dues	53,546	2,234	68,869	15,323	28.62 %
	5400 Insurance	108,758	97,297	108,758	0	0.00 %
	5500 Utilities	1,481,577	1,232,115	1,284,067	-197,510	-13.33 %
	5600 Rent Leases Repairs	294,971	368,285	325,921	30,950	10.49 %
	5700 Legal Election Audit	151,538	210,809	181,000	29,462	19.44 %
	5800 Other Operating	360,981	574,838	513,552	152,571	42.27 %
	5900 Other	15,340	6,903	1,603,110	1,587,770	10350. %
5		2,578,678	2,588,998	4,241,244	1,662,566	64.47 %
6	6200 Building Improvements	1,259	0	1,259	0	0.00 %
	6300 Library Books	27,234	51	27,234	0	0.00 %
	6400 Equipment	102,828	326,825	102,828	0	0.00 %
6		131,321	326,876	131,321	0	0.00 %
7	7300 Interfund Transfer Out	63,000	104,152	131,626	68,626	108.93 %
	7500 Student Financial Aid	6,000	0	6,000	0	0.00 %
	7600 Other Payments To For	1,080	2,623	1,080	0	0.00 %
7		70,080	106,775	138,706	68,626	97.93 %
Grand Total:		49,848,696	51,706,075	53,745,783	3,897,087	7.82 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
GOLDEN WEST COLLEGE (3)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	0	191	0	0	0.00 %
	1200 Non Instructor Cert Contract	1,457,906	1,395,895	1,279,559	-178,347	-12.23 %
	1300 Instructors Hourly	63,400	75,955	38,891	-24,509	-38.66 %
	1400 Non Instructor Certificated Hrly	559,507	939,427	578,381	18,874	3.37 %
1		2,080,813	2,411,469	1,896,831	-183,982	-8.84 %
2	2100 Classified Contract	2,108,931	2,082,500	2,277,418	168,487	7.99 %
	2200 Classified Instr Contract	53,999	53,819	59,384	5,385	9.97 %
	2300 Classified Hourly Non Instr	1,209,631	1,276,627	1,358,121	148,490	12.28 %
	2400 Class Instr Hourly	53,000	47,697	29,519	-23,481	-44.30 %
2		3,425,561	3,460,643	3,724,442	298,881	8.73 %
3	3000 Employee Benefits Holding	202,278	0	236,427	34,149	16.88 %
	3100 STRS Retirement	211,271	316,769	197,916	-13,355	-6.32 %
	3200 PERS Retirement	328,681	392,630	448,035	119,354	36.31 %
	3300 OASDI	193,911	246,145	213,467	19,556	10.09 %
	3400 Health and Welfare	943,837	875,908	885,905	-57,932	-6.14 %
	3500 Unemployment Insurance	1,920	2,735	1,775	-145	-7.55 %
	3600 Workers Compensation	62,161	94,967	76,835	14,674	23.61 %
3		1,944,059	1,929,154	2,060,360	116,301	5.98 %
4	4300 Supplies	1,453,690	921,706	1,507,128	53,438	3.68 %
	4600 Fuel Oil Repair Parts	0	901	860	860	0.00 %
4		1,453,690	922,607	1,507,988	54,298	3.74 %
5	5001 Indirect Expense Chargeback	47,457	33,507	50,884	3,427	7.22 %
	5100 Personal and Consultant Svcs	127,457	230,735	267,159	139,702	109.61 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
GOLDEN WEST COLLEGE (3)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
5200	Travel	164,312	111,264	196,809	32,497	19.78 %
5300	Subscriptions Dues	3,100	2,499	5,100	2,000	64.52 %
5600	Rent Leases Repairs	164,636	427,619	391,189	226,553	137.61 %
5700	Legal Election Audit	188	150	188	0	0.00 %
5800	Other Operating	623,617	575,488	984,155	360,538	57.81 %
5900	Other	2,495,161	-1,607	747,710	-1,747,451	-70.03 %
5		3,625,928	1,379,656	2,643,194	-982,734	-27.10 %
6	6200 Building Improvements	2,156	622	2,156	0	0.00 %
	6300 Library Books	0	20,034	0	0	0.00 %
	6400 Equipment	468,276	447,039	549,033	80,757	17.25 %
6		470,432	467,695	551,189	80,757	17.17 %
7	7300 Interfund Transfer Out	0	14,344	12,688	12,688	0.00 %
	7500 Student Financial Aid	296,416	451,264	575,639	279,223	94.20 %
	7600 Other Payments To For	376,084	443,924	322,497	-53,587	-14.25 %
7		672,500	909,532	910,824	238,324	35.44 %
Grand Total:		13,672,983	11,480,756	13,294,828	-378,155	-2.77 %





**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**COASTLINE COLLEGE (8)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	3,966,904	3,399,525	3,858,769	-108,135	-2.73 %
	1200 Non Instructor Cert Contract	3,297,884	3,213,179	3,788,702	490,818	14.88 %
	1300 Instructors Hourly	4,530,000	5,602,552	4,530,000	0	0.00 %
	1400 Non Instructor Certificated Hrly	701,901	552,750	526,901	-175,000	-24.93 %
1		12,496,689	12,768,006	12,704,372	207,683	1.66 %
2	2100 Classified Contract	5,620,270	5,590,629	6,147,264	526,994	9.38 %
	2200 Classified Instr Contract	564,487	386,266	466,413	-98,074	-17.37 %
	2300 Classified Hourly Non Instr	741,295	675,454	1,042,711	301,416	40.66 %
	2400 Class Instr Hourly	402,241	545,689	400,469	-1,772	-0.44 %
2		7,328,293	7,198,037	8,056,857	728,564	9.94 %
3	3000 Employee Benefits Holding	504,692	-3,068	901,133	396,441	78.55 %
	3100 STRS Retirement	802,169	1,479,367	1,011,592	209,423	26.11 %
	3200 PERS Retirement	1,124,411	1,166,450	1,510,887	386,476	34.37 %
	3300 OASDI	599,611	751,120	707,529	107,918	18.00 %
	3400 Health and Welfare	2,913,683	3,164,424	2,893,110	-20,573	-0.71 %
	3500 Unemployment Insurance	3,923	9,781	7,266	3,343	85.22 %
	3600 Workers Compensation	223,875	342,446	250,299	26,424	11.80 %
3		6,172,364	6,910,519	7,281,816	1,109,452	17.97 %
4	4200 Reference Books	1,512	322	1,512	0	0.00 %
	4300 Supplies	336,632	225,778	336,632	0	0.00 %
	4400 Media Supplies	5,950	5,257	5,950	0	0.00 %
	4600 Fuel Oil Repair Parts	850	0	850	0	0.00 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
COASTLINE COLLEGE (8)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		344,944	231,357	344,944	0	0.00 %
5	5001 Indirect Expense Chargeback	0	-24,687	0	0	0.00 %
	5100 Personal and Consultant Svcs	105,960	17,619	105,960	0	0.00 %
	5200 Travel	201,672	111,034	51,672	-150,000	-74.38 %
	5300 Subscriptions Dues	126,713	102,586	96,713	-30,000	-23.68 %
	5400 Insurance	29,821	0	29,821	0	0.00 %
	5500 Utilities	889,398	555,406	789,398	-100,000	-11.24 %
	5600 Rent Leases Repairs	692,901	512,867	690,401	-2,500	-0.36 %
	5700 Legal Election Audit	240,000	236,938	270,000	30,000	12.50 %
	5800 Other Operating	506,146	391,942	472,446	-33,700	-6.66 %
	5900 Other	285,678	-40,000	54,600	-231,078	-80.89 %
5		3,078,289	1,863,706	2,561,011	-517,278	-16.80 %
6	6400 Equipment	157,700	38,206	7,700	-150,000	-95.12 %
6		157,700	38,206	7,700	-150,000	-95.12 %
7	7300 Interfund Transfer Out	58,500	2,136,731	113,054	54,554	93.25 %
7		58,500	2,136,731	113,054	54,554	93.25 %
Grand Total:		29,636,779	31,146,563	31,069,754	1,432,975	4.84 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**Coastline Community College (8)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	212,603	161,585	344,366	131,763	61.98 %
	1200 Non Instructor Cert Contract	575,592	464,408	833,464	257,872	44.80 %
	1300 Instructors Hourly	353,205	318,976	207,238	-145,967	-41.33 %
	1400 Non Instructor Certificated Hrly	1,070,058	711,573	1,121,331	51,273	4.79 %
1		2,211,458	1,656,542	2,506,399	294,941	13.34 %
2	2100 Classified Contract	2,114,370	1,787,765	2,883,232	768,862	36.36 %
	2200 Classified Instr Contract	301,268	232,029	224,527	-76,741	-25.47 %
	2300 Classified Hourly Non Instr	1,205,077	702,108	841,779	-363,298	-30.15 %
	2400 Class Instr Hourly	355,345	225,697	553,894	198,549	55.87 %
2		3,976,060	2,947,600	4,503,432	527,372	13.26 %
3	3000 Employee Benefits Holding	630,627	0	1,714,540	1,083,913	171.88 %
	3100 STRS Retirement	99,703	170,372	30,968	-68,735	-68.94 %
	3200 PERS Retirement	331,342	368,564	176,694	-154,648	-46.67 %
	3300 OASDI	166,057	214,296	91,017	-75,040	-45.19 %
	3400 Health and Welfare	693,803	776,930	340,053	-353,750	-50.99 %
	3500 Unemployment Insurance	1,490	2,162	1,631	141	9.46 %
	3600 Workers Compensation	43,973	75,213	20,444	-23,529	-53.51 %
3		1,966,995	1,607,537	2,375,347	408,352	20.76 %
4	4200 Reference Books	0	43,412	83,038	83,038	0.00 %
	4300 Supplies	793,442	434,586	1,174,658	381,216	48.05 %
	4400 Media Supplies	4,000	4,466	1,175	-2,825	-70.63 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**Coastline Community College (8)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
4		797,442	482,464	1,258,871	461,429	57.86 %
5	5001 Indirect Expense Chargeback	83,387	25,691	99,814	16,427	19.70 %
	5100 Personal and Consultant Svcs	454,258	195,679	431,048	-23,210	-5.11 %
	5200 Travel	334,590	125,532	366,369	31,779	9.50 %
	5300 Subscriptions Dues	398	94,621	90,833	90,435	22722. %
	5500 Utilities	9,695	6,229	11,773	2,078	21.43 %
	5600 Rent Leases Repairs	376,627	276,204	304,775	-71,852	-19.08 %
	5800 Other Operating	599,591	377,169	1,279,881	680,290	113.46 %
	5900 Other	1,007,211	0	558,710	-448,501	-44.53 %
5		2,865,757	1,101,126	3,143,203	277,446	9.68 %
6	6100 Site Improvements	0	42,992	62,961	62,961	0.00 %
	6400 Equipment	851,713	909,761	537,471	-314,242	-36.90 %
6		851,713	952,753	600,432	-251,281	-29.50 %
7	7300 Interfund Transfer Out	0	7,508	27,912	27,912	0.00 %
	7500 Student Financial Aid	165,574	218,561	250,015	84,441	51.00 %
	7600 Other Payments To For	105,231	211,782	244,626	139,395	132.47 %
7		270,805	437,851	522,553	251,748	92.96 %
	Grand Total:	12,940,230	9,185,872	14,910,237	1,970,007	15.22 %



**COAST COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET**  
**DISTRICTWIDE (9)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1200 Non Instructor Cert Contract	816,175	911,135	841,997	25,822	3.16 %
	1300 Instructors Hourly	546,581	3,084,317	521,339	-25,242	-4.62 %
	1400 Non Instructor Certificated Hrly	356,225	196,682	415,903	59,678	16.75 %
1		1,718,981	4,192,134	1,779,239	60,258	3.51 %
2	2100 Classified Contract	1,335,675	255,087	290,048	-1,045,627	-78.28 %
	2200 Classified Instr Contract	0	2,157	0	0	0.00 %
	2300 Classified Hourly Non Instr	15,000	38,907	25,080	10,080	67.20 %
	2400 Class Instr Hourly	0	6,752	0	0	0.00 %
2		1,350,675	302,904	315,128	-1,035,547	-76.67 %
3	3000 Employee Benefits Holding	557,511	130,695	364,954	-192,557	-34.54 %
	3100 STRS Retirement	38,859	5,244,776	39,079	220	0.57 %
	3200 PERS Retirement	26,212	283,421	33,895	7,683	29.31 %
	3300 OASDI	23,096	171,842	21,736	-1,360	-5.89 %
	3400 Health and Welfare	188,656	305,299	187,751	-905	-0.48 %
	3500 Unemployment Insurance	30,220	92,704	40,214	9,994	33.07 %
	3600 Workers Compensation	7,447	60,388	7,272	-175	-2.35 %
	3700 Retiree Benefits	9,764,483	9,764,483	9,249,182	-515,301	-5.28 %
3		10,636,484	16,053,609	9,944,083	-692,401	-6.51 %
4	4300 Supplies	103,950	71,354	102,950	-1,000	-0.96 %
	4600 Fuel Oil Repair Parts	168,500	111,294	168,500	0	0.00 %
4		272,450	182,648	271,450	-1,000	-0.37 %
5	5100 Personal and Consultant Svcs	226,000	446,217	303,000	77,000	34.07 %
	5200 Travel	264,169	49,886	276,930	12,761	4.83 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICTWIDE (9)**

Fund 110 Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
5300	Subscriptions Dues	234,000	195,806	234,000	0	0.00 %
5400	Insurance	1,224,200	729,456	1,223,000	-1,200	-0.10 %
5500	Utilities	143,325	157,639	183,325	40,000	27.91 %
5600	Rent Leases Repairs	3,016,493	2,896,314	3,015,493	-1,000	-0.03 %
5700	Legal Election Audit	1,425,000	1,478,064	1,390,000	-35,000	-2.46 %
5800	Other Operating	1,818,679	1,747,170	1,822,198	3,519	0.19 %
5900	Other	232,756	0	216,656	-16,100	-6.92 %
5		8,584,622	7,700,551	8,664,602	79,980	0.93 %
6	6100 Site Improvements	18,375	96,980	133,375	115,000	625.85 %
	6400 Equipment	318,000	171,347	318,000	0	0.00 %
6		336,375	268,327	451,375	115,000	34.19 %
7	7500 Student Financial Aid	50,000	0	50,000	0	0.00 %
7		50,000	0	50,000	0	0.00 %
Grand Total:		22,949,587	28,700,172	21,475,877	-1,473,710	-6.42 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
DISTRICTWIDE (9)**

Fund 120 Restricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
3	3100 STRS Retirement	0	391,145	0	0	0.00 %
3		0	391,145	0	0	0.00 %
5	5600 Rent Leases Repairs	91,336	91,336	111,679	20,343	22.27 %
	5800 Other Operating	237,482	220,803	230,000	-7,482	-3.15 %
5		328,818	312,139	341,679	12,861	3.91 %
	Grand Total:	328,818	703,284	341,679	12,861	3.91 %



**COAST COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET  
FUND BALANCE & TRANSFERS (6)**

Fund 110    Unrestricted General Fund

Account	Account Hierarchy Title	2017/2018 Adopted	2017/2018 YTD Actual	2018/2019 Adopted	Difference Adopted to Adopted	% Difference
1	1100 Instructor Contract	1,899,420	0	2,752,322	852,902	44.90 %
1		1,899,420	0	2,752,322	852,902	44.90 %
5	5700 Legal Election Audit	250,000	0	250,000	0	0.00 %
	5900 Other	6,157,289	0	2,382,424	-3,774,865	-61.31 %
5		6,407,289	0	2,632,424	-3,774,865	-58.92 %
7	7900 Reserve for Contingencies	32,586,515	0	30,964,411	-1,622,104	-4.98 %
7		32,586,515	0	30,964,411	-1,622,104	-4.98 %
	Grand Total:	40,893,224	0	36,349,157	-4,544,067	-11.11 %



# 2018-2019 FISCAL YEAR FINAL BUDGET

Presentation to the Board of Trustees  
*September 5, 2018*

*Presented by Andy Dunn, Vice Chancellor  
Finance and Administrative Services*

Inspiration. Innovation. Graduation.

# DISCUSSION

## **SECTION 1 ---- Budget Development**

- State – Governor’s Budget Summary
- Evolution of Budget Assumptions

## **SECTION 2 ---- Student Centered Funding Formula**

- Three year transition

## **SECTION 3 ---- 2017-18 Fiscal Year-End Close**

- 50% Law Compliance
- Fund Balance

## **SECTION 4 ---- Enrollment Metrics**

- FTES – Multi-year Projection
- Productivity Indicators

## **SECTION 5 ---- Major Cost Drivers**

- Health Benefits
- Pension Contributions

## **SECTION 6 ---- 2018-19 FY Budget**

- New Revenue and Expense for 2018-19
- Trend in Revenue and Expense
- Salaries and Benefits
- Budget Allocation Model
- Categorical Summary

## **SECTION 7 ---- Education Protection Account**

- Application of EPA Resources

## **SECTION 8 ---- Looking Ahead**

- Areas of Concern
- Things to Watch

## **SECTION 9 ---- Summary of Recommended Action**

- Adoption of Final Budget  
(Title 5, Section 58305)

# **SECTION 1**

## **Budget Development**

- State – Governor's Budget Summary
- Evolution of Budget Assumptions

## **The More Significant California CC Expenditures for 2018-19 Include:**

- \$175 million (on-going) for Student Centered Funding Formula
- \$20 million (on-going) for College 115
- \$50 million (ongoing) funding to increase full-time faculty
- \$46 million to support the implementation of the California College Promise Program
- \$23 million (one time) funding for deferred maintenance
- \$10 million (one time) funding for the California STEM Pathways Grant Program
- \$10 million (one time) funding for mental health services
- \$10 million (one time) funding to provide legal services for AB 540 and Deferred Action for Childhood Arrival students
- \$8.5 million (one time) funding for Veteran Resource Centers
- \$100 million (one-time) for College 115
- \$50 million (one time) funding to increase part-time faculty office hours

## COMPARISON OF 2018-19 BUDGET AND LEGISLATIVE REQUEST

Item	Request	Budget Action
General Operating Expenses	An additional \$200 million ongoing.	An additional \$270 million for general apportionments, with trailer bill to begin implementation of the student centered funding formula.
Online Education	Funding and related changes in statutes.	\$100 million one-time and \$20 million ongoing, with trailer bill language establishing the online college, and \$35 million one-time for Online Education Initiative.
Full-Time Faculty	\$75 million ongoing.	\$50 million ongoing. Allocation Framework available Jan/Feb 2019.
Part-Time Faculty Support	\$25 million ongoing.	\$50 million ongoing, to support office hours.
Cal Grant Program	Additional funding and related changes in statutes.	An additional \$41 million for reconstituted program for full-time students, with the existing funds for the Full-Time Student Success Grant and the Community College Completion Grant programs also repurposed for the new program. High priority for Chancellor to address case loads.
Adult Education Data	Changes in statute.	\$75 million ongoing and related statutes.
Chancellor's Office Capacity	An additional \$2.5 million ongoing.	An additional \$2 million ongoing.
Integration of Student Support Services	Changes in statute.	Changes to consolidate Student Success and Support, Student Equity, and Basic Skills for Student Success programs into Student Equity and Achievement Program (SEAP). No match requirement.
Professional Development	\$25 million ongoing.	No budget action.
Basic Skills Transformation	\$25 million ongoing.	No budget action.

## 2018-19 FY BUDGET ASSUMPTIONS

	February DCC	March DCC	April DCC	Tentative Budget	Final Budget
<b>Compliance</b>					
50% Law	✓	✓	✓	✓	✓
FON from Strategic Plan	✓	✓	✓	✓	✓
<b>Vacancies</b>					
No Auto back-fill	✓	✓	✓	✓	✓
<b>Reserve</b>					
Per BP 6300	8.00%		10.00%	10.00%	10.00%
COLA	2.51%		2.51%	2.51%	2.71%
<b>Growth</b>					
State	1.00%		1.00%	1.00%	1.00%
Local	0.00%		0.00%	0.00%	0.00%
<b>FTES</b>					
Budget Basis	32,623		32,623	32,623	32,625
Borrowing	450 (P-1)		1,224 (P-2)	1,224 (P-2)	1,255 (Annual)
Stability	N/A		N/A	N/A	N/A
Non-Resident Tuition	\$270/Unit		\$270/Unit	\$270/Unit	\$270/Unit
<b>Budget Formula</b>					
Governor's Proposal (A)	N/A	\$4.1 Million	N/A	N/A	N/A
Governor's Proposal (B)	N/A	\$9.3 Million	N/A	N/A	N/A
Status Quo	N/A	N/A	\$4.9 Million	\$4.9 Million	N/A
Three Year Transition	N/A	N/A	N/A	N/A	\$15.3 Million



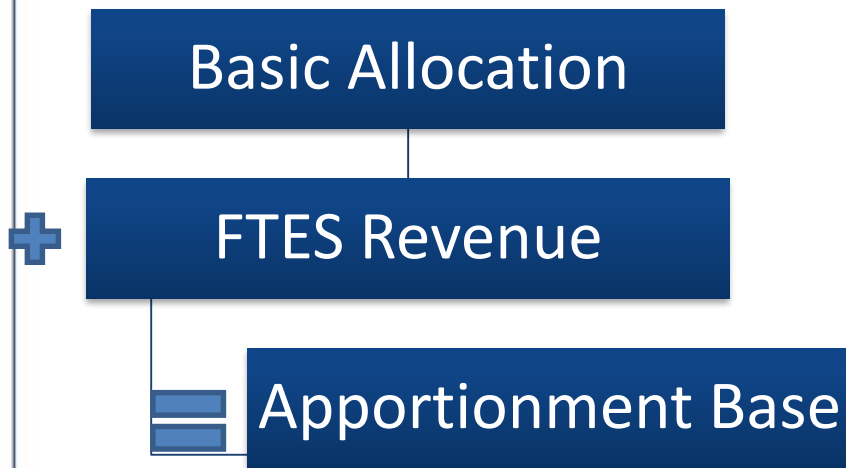
# **SECTION 2**

## **Student Centered Funding Formula (SCFF)**

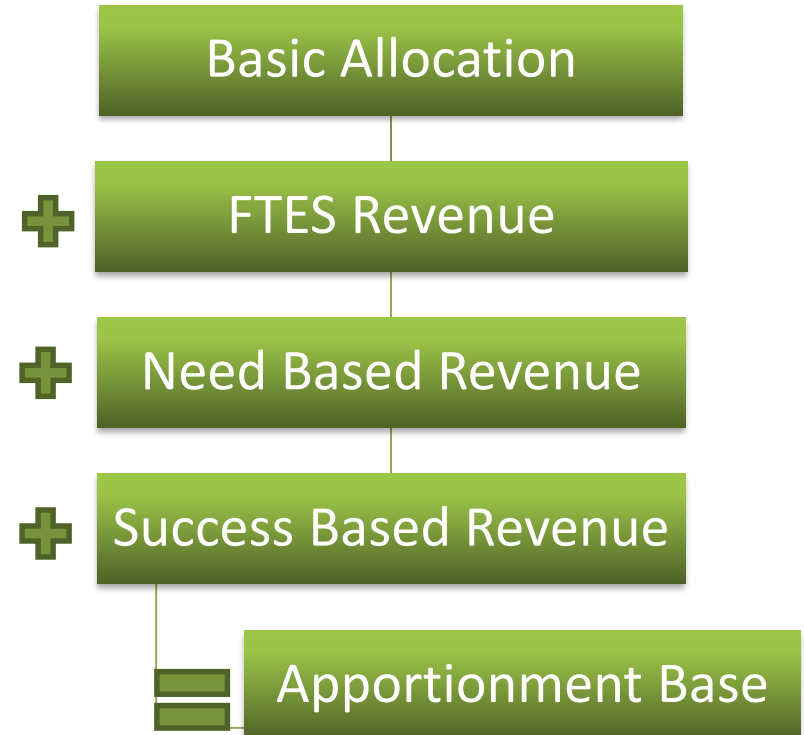
- Three Year Transition

# APPORTIONMENT FRAMEWORK

## FORMER MODEL (SB 361)



## CURRENT SCFF MODEL





## Major Revenue Elements in SCFF

\$ 131,799,923	Base Allocation
\$ 40,681,373	Supplemental Allocation
<u>\$ 27,770,791</u>	Success Allocation
\$ 200,252,087	total computational revenue (TCR) - new formula
<u>\$ 184,921,662</u>	TCR under old formula (2017-18 @ P-2)
\$ 15,330,425	Increase/(Decrease) - new formula
8.29%	Increase/(Decrease) - from old formula
N/A	Hold Harmless

Base Allocation Detail	
\$ 13,052,413	Basic Allocation
\$ 117,158,419	Resident Credit FTES
\$ 1,161,178	Resident Non-Credit FTES
<u>\$ 427,913</u>	Special Admit.
\$ 131,799,923	Total Base Allocation

## First Component - Base FTES

Year	Measurement Period	Total Funded Resident Credit FTES		
		2018-19	2019-20	2020-21
2016-17	R-1	29,983	N/A	N/A
2017-18	P-2	32,279	32,279	N/A
2018-19	2017-18 (P-2)	32,279	32,279	32,279
2019-20	est. only	N/A	32,279	32,279
2020-21	est. only	N/A	N/A	32,279
Three year rolling average FTES		31,514	32,279	32,279
Resident Credit FTES Funding		\$ 117,451,063	\$ 109,327,957	\$ 98,320,920

### Credit Funding

2018-19	70%	\$3,727
2019-20	65%	\$3,387
2020-21	60%	\$3,046

## **Second Component - Supplemental Allocation**

- Three Elements
  - Pell student counts
  - Promise student counts (BOG Fee Waivers)
  - AB 540 student counts
- Counts
  - From FY 2016-17
- Rate/Count = \$919
  - For all three years – [2018-19, 2019-20, and 2020-21]
- Counts updated in fall
  - Lagging indicators

## Third Component – Student Success Allocation

- 8 Metrics
  1. Associate Degrees
  2. Baccalaureate Degrees
  3. Associate Degrees for Transfer
  4. *Credit Certificates (16 units or more) Granted \**
  5. *Completion of nine or more CTE units \**
  6. *Successful Transfer to Four-Year University \**
  7. Completion of transfer-level mathematics and English courses within first academic year of enrollment
  8. *Attainment of Regional Living Wage \**
- Rate/Count
  - 2018-19 = \$111
  - 2019-20 = \$167
  - 2020-21 = \$222
- Counts updated in fall
  - Lagging indicators

*\*Special state determined source data*

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## Three Year Revenue Estimate Under SCFF

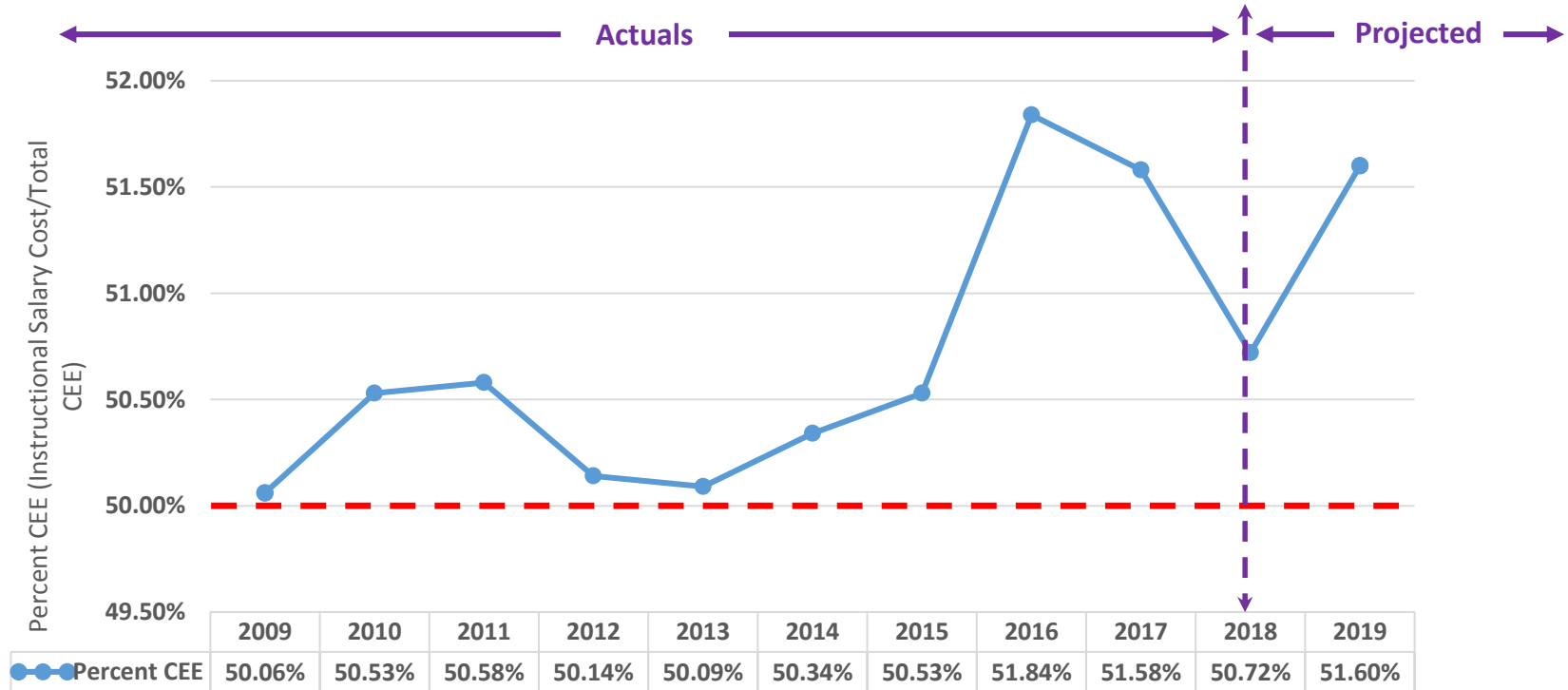
	2018-19	2019-20	2020-21
<i>Base Allocation</i>	\$ 131,799,922	\$ 123,969,460	\$ 112,962,423
<i>Supplemental Allocation</i>	\$ 40,681,373	\$ 40,681,373	\$ 40,681,373
<i>Success Allocation</i>	<u>\$ 27,770,791</u>	<u>\$ 42,034,820</u>	<u>\$ 56,130,573</u>
	\$ 200,252,086	\$ 206,685,653	\$ 209,774,369
<i>YOY change</i>	8.29%	3.21%	1.49%
TCR @ 2017-18 P-2	\$ 184,921,662		
<i>Estimates as of August 17, 2018</i>			

# **SECTION 3**

## **2017-18 Fiscal Year-End Close**

- 50% Law Compliance
- Fund Balance

## 50% LAW COMPLIANCE



### Assumptions for FY 2018-19 Projections:

- 1) COLA + 1 for all contract salaries (3.71%)
- 2) FY 2018-19 Class/Comp
  - a) Classified - 5.8%
  - b) Management - 6.6%
  - c) Confidential - 7.5%
- 3) Coast Fair Share of \$50 million Full-time Faculty \$1,375,000
- 4) Summer Paid in current fiscal year

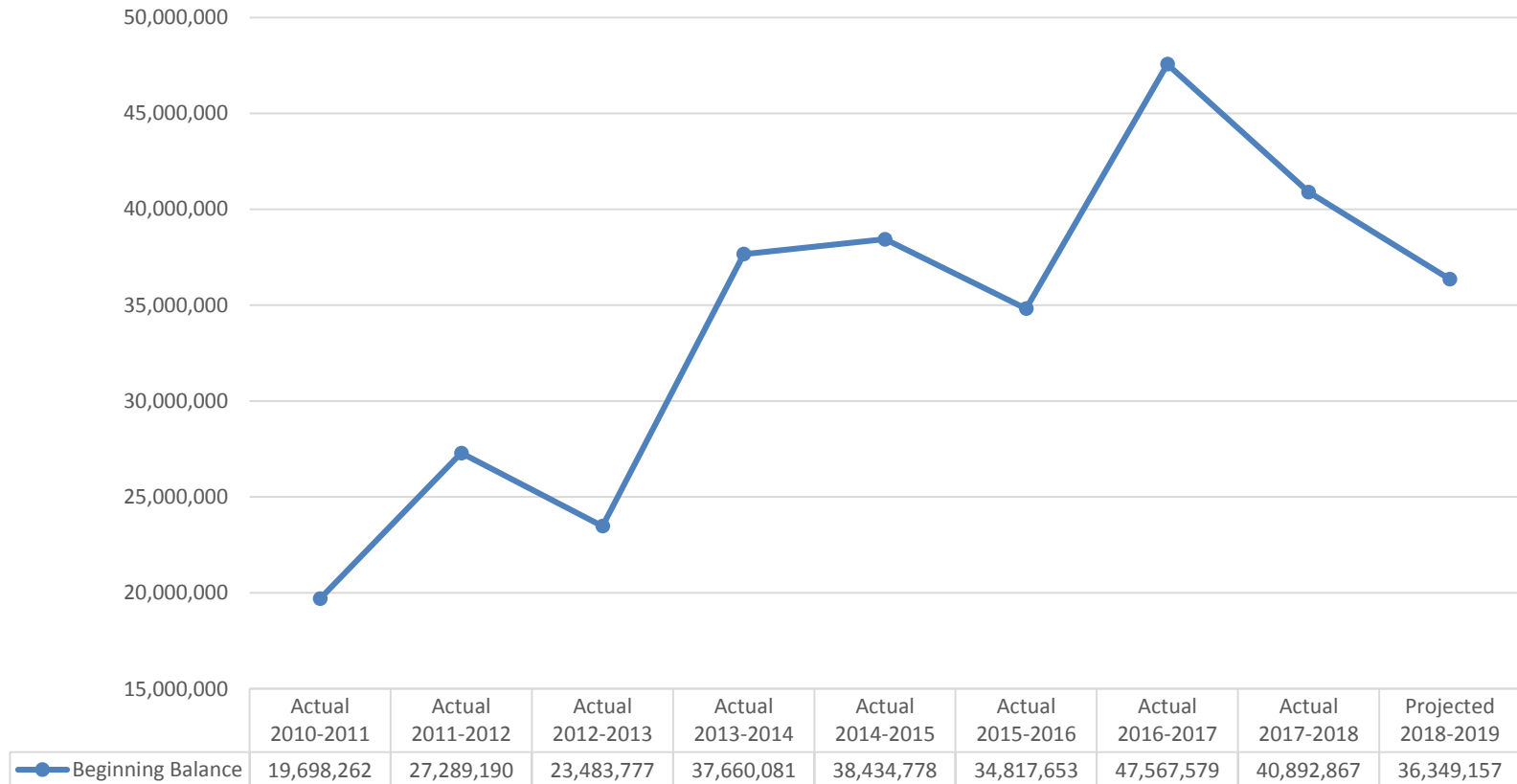


## COAST 2018-19 FY ESTIMATED BEGINNING FUND BALANCE

DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)				\$	29,090,310
DISTRIBUTION OF ENDING BALANCE					
<b>RESTRICTED</b>					
RESERVE FOR CONTINGENCIES (5%)				\$	11,073,788
<b>COMMITTED</b>					
ANCILLARY RESERVE (5%)				\$	11,073,788
DEFICIT FACTOR (2017-2018 P2)				\$	-
BOARD ELECTION				\$	250,000
CONTRACTUAL CARRY OVER				\$	812,988
CURRICULUM PROTECTION ACCOUNT				\$	745,000
COLLECTIVE BARGAINING RESERVE (FY 15/16 Base Augmentation)				\$	1,060,364
NEW FACULTY FY 15/16 (25)				\$	1,008,607
NEW FACULTY FY 14/15 (8)				\$	1,162,476
NEW FACULTY FY 15/16 (4)				\$	581,239
COMMUNITY EDUCATION/CONTINUING EDUCATION				\$	177,546
DISTRICTWIDE MARKETING OUTREACH				\$	97,651
INDIRECT COSTS (ED Services & Fiscal Affairs)				\$	155,426
CANVAS SUPPORT Carry Over				\$	508,492
DISTRICT OFFICE ONE-TIME (INTERNAL AUDIT, EHS, EDUCATIONAL SERVICES, INFORMATION TECHNOLOGY)				\$	290,409
DISTRICT-WIDE ONE-TIME (IT SECURITY, DISTRICT COUNSEL, RISK SERVICES, LEGAL,EHS)				\$	92,536
HEALTH BENEFITS					
PENSION COST					
<b>UNASSIGNED</b>					
UNDESIGNATED (TBD)					
ENTITY BALANCES				\$	7,258,847
<b>TOTAL BEGINNING BALANCE</b>				\$	36,349,157



## CCCD BEGINNING FUND BALANCE 2010-11 through 2018-19



Note: Auditor directed certain 2014-15 FY expenditures to 2013-14 FY, lowering 2014-15 FY beginning fund balance.

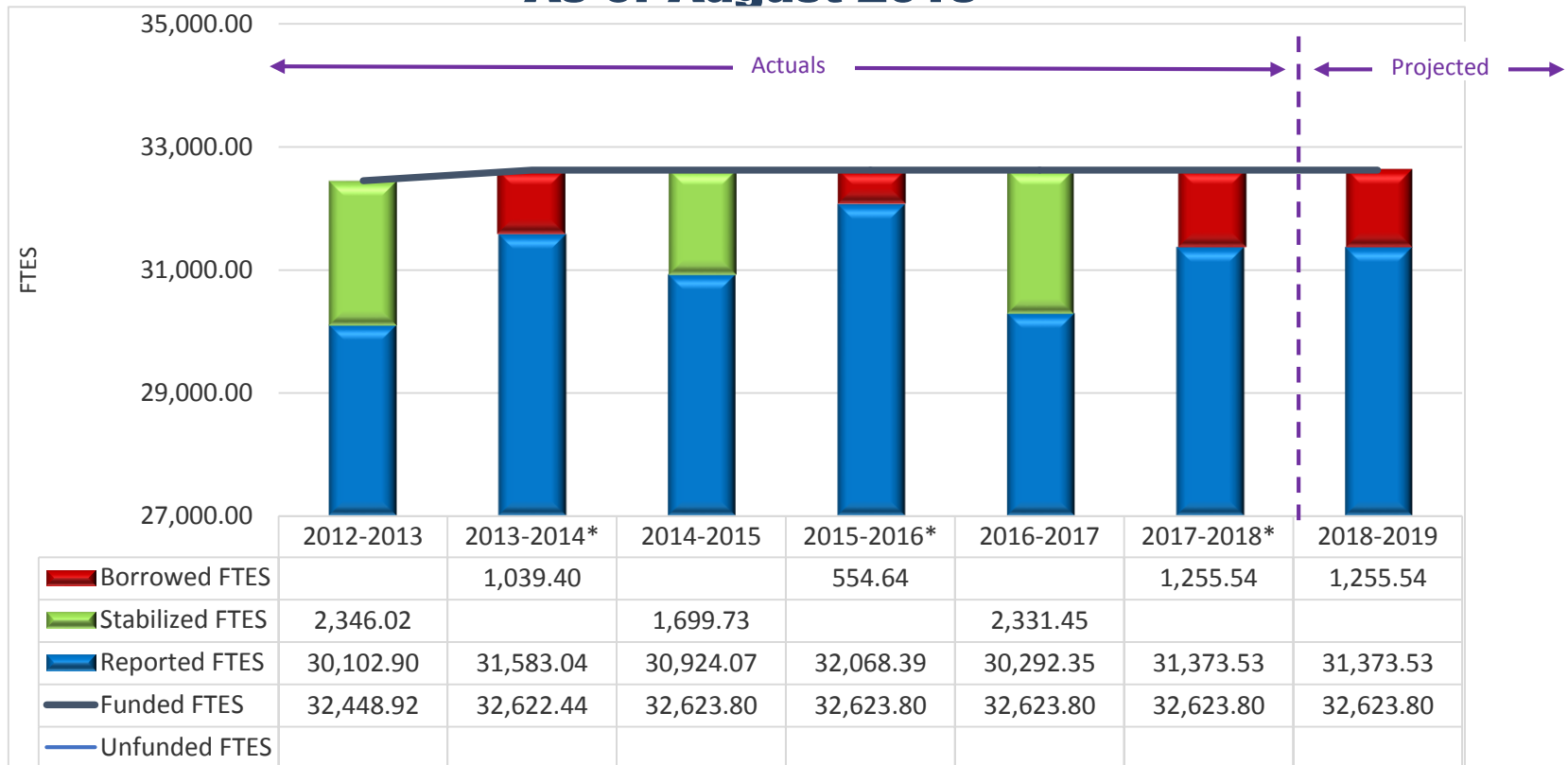
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# **SECTION 4**

## **Enrollment Metrics**

- FTES – Multi-year Projection
- Productivity Indicators

## FTES Trend Analysis As of August 2018



### NOTES:

Reported FTES-320 reports: <http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServices/FTESReports.aspx>

Funded FTES -Apportionment reports: <http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/ApportionmentReports.aspx>

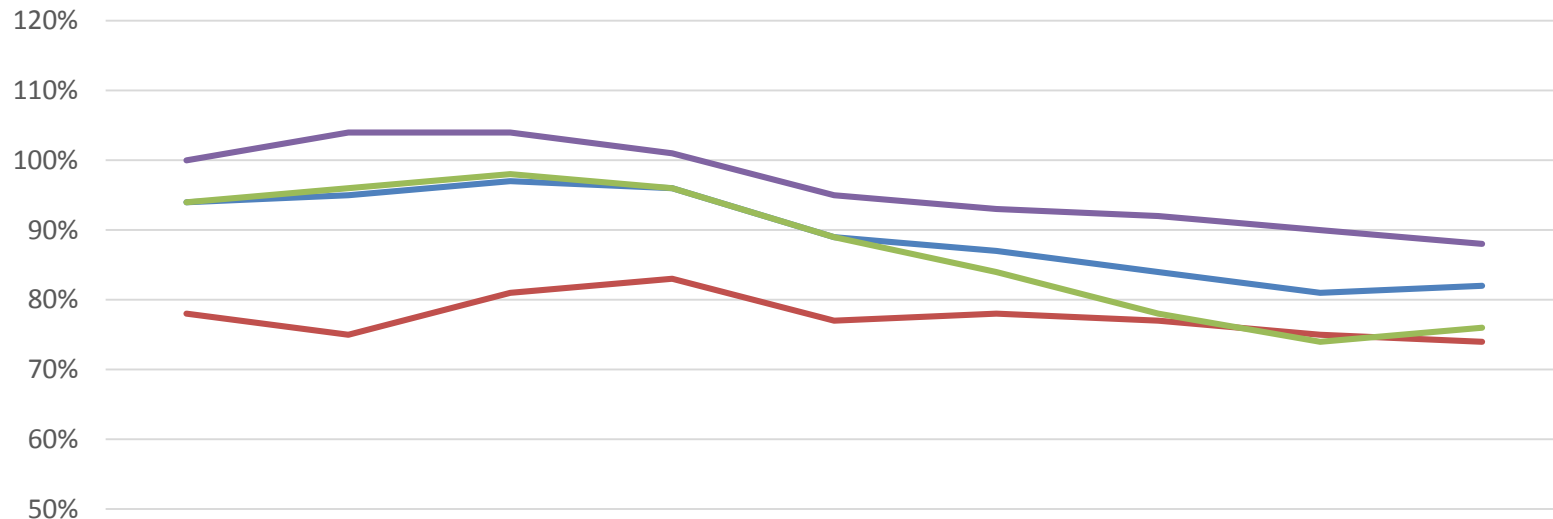
**2018-2019 Reported FTES - As of P-2 Enrollment Report**

**\*Borrowed from Summer Term to Make Base**

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## CCCD – FILL RATE

### 2009-10 through 2017-18

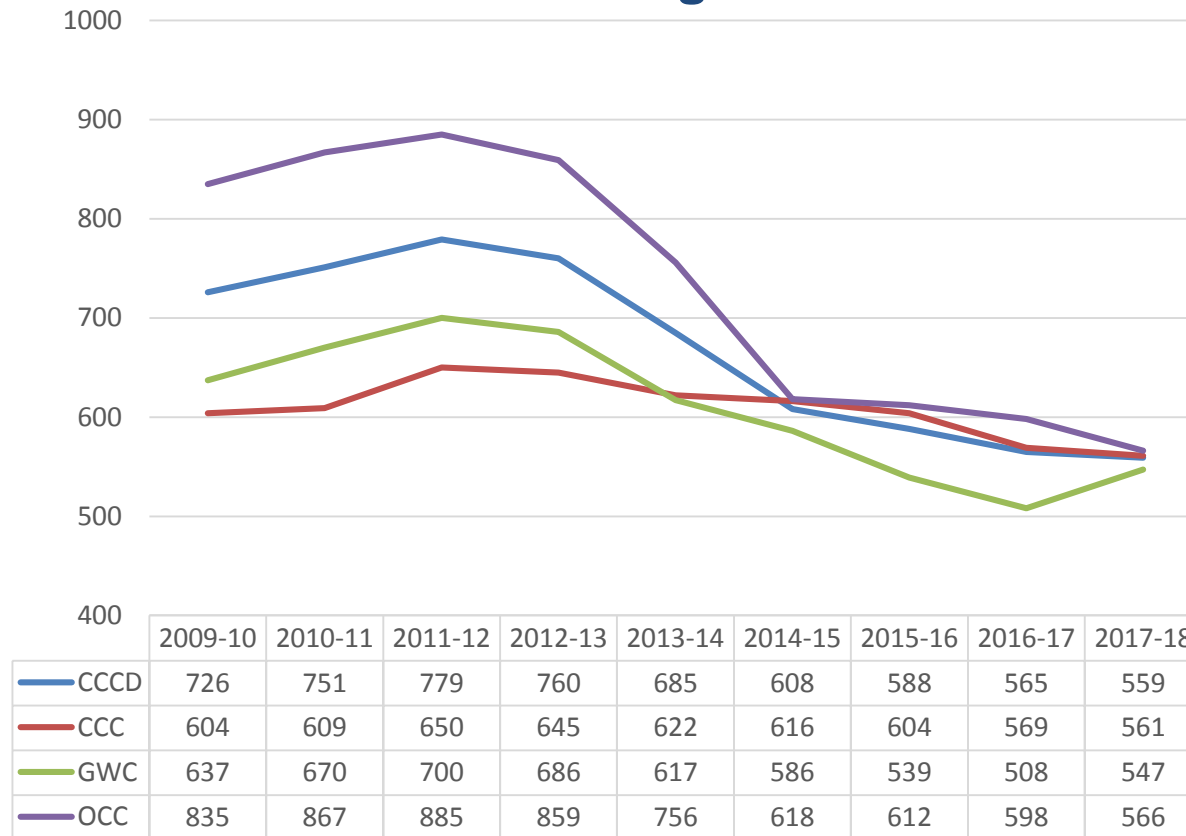


	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
CCCD	94%	95%	97%	96%	89%	87%	84%	81%	82%
CCC	78%	75%	81%	83%	77%	78%	77%	75%	74%
GWC	94%	96%	98%	96%	89%	84%	78%	74%	76%
OCC	100%	104%	104%	101%	95%	93%	92%	90%	88%

Source: District Research, Planning and Institutional Effectiveness  
Data includes Summer, Fall, and Spring

## CCCD – WSCH/FTEF

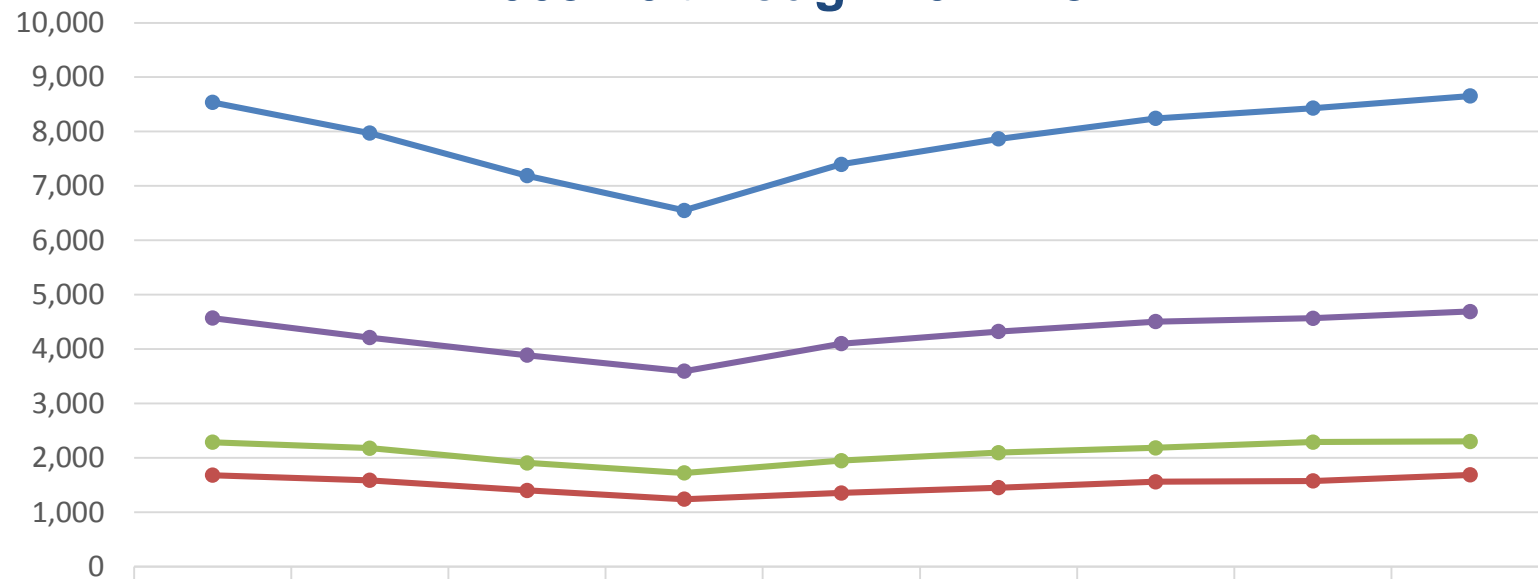
### 2009-10 through 2017-18



Source: District Research, Planning and Institutional Effectiveness  
Data includes Summer, Fall, and Spring

## CCCD – SECTION COUNT

2009-10 through 2017-18



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
CCCD	8,535	7,971	7,188	6,549	7,397	7,866	8,243	8,429	8,655
CCC	1,680	1,584	1,398	1,238	1,352	1,450	1,559	1,573	1,685
GWC	2,286	2,177	1,905	1,720	1,948	2,094	2,181	2,288	2,300
OCC	4,568	4,211	3,885	3,591	4,097	4,322	4,503	4,567	4,690

Source: District Research, Planning and Institutional Effectiveness  
Data includes Summer, Fall, and Spring

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# **SECTION 5**

## **Major Cost Drivers**

- Health Benefits
- Pension Contributions

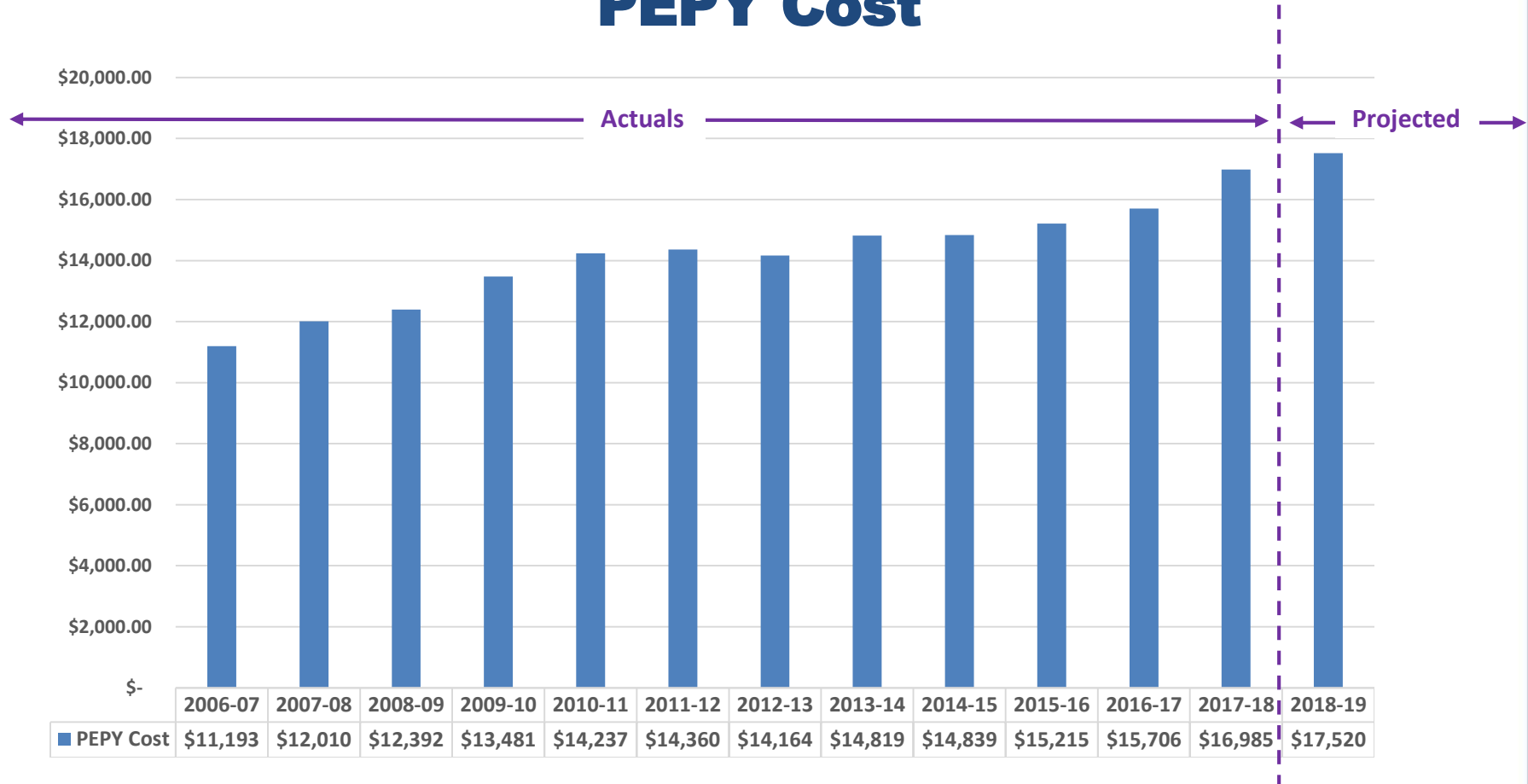


## PRELIMINARY HEALTH BENEFIT RENEWAL DATA (Effective October 1, 2018)

Line of Coverage	Current	Preliminary Renewal	\$ Δ	%Δ
Delta Health Systems Medical/Rx-Self Funded	\$14,988,002	\$14,988,002	\$0	0.0%
United Healthcare HMO-Fully Insured	\$8,917,650	\$9,765,043	\$847,393	9.5%
Kaiser HMO-Fully Insured	\$7,799,666	\$7,409,693	(\$389,973)	-5.0%
United Healthcare Advantage PPO-Fully Insured	\$3,810,106	\$3,582,029	(\$228,077)	-6.0%
Kaiser Senior Advantage-Fully Insured	\$117,865	\$131,062	\$13,197	11.2%
Delta Dental- Self Funded	\$2,863,721	\$2,863,721	\$0	0.0%
VSP Vision- Self Funded	\$368,473	\$368,473	\$0	0.0%
VOYA (ING) Life/AD&D-Fully Insured	\$477,407	\$477,407	\$0	0.0%
VOYA (ING) Long Term Disability-Fully Insured	\$296,932	\$296,932	\$0	0.0%
Anthem EAP	\$29,019	\$29,019	\$0	0.0%
<b>Total Annual Premium Cost</b>	<b>\$39,668,841</b>	<b>\$39,911,381</b>	<b>\$242,540</b>	<b>0.61%</b>



## Health Benefit Trend PEPY Cost



Note: 2018-19 Budget figures include Reserve funds for Self Insurance Program

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# EMPLOYER PENSION MATCH

## Changes under the Public Employee Pension Reform Act of 2012 (PEPRA)

Revised - August 14, 2018

Effective Date	STRS		PERS		Cumulative Total
	Employer Match	Amount	Employer Match	Amount	
July 1, 2015	10.73%	\$1,340,002	11.847%	\$44,922	\$1,384,923
July 1, 2016	12.58%	\$1,438,984	13.89%	\$1,273,463	\$2,712,447
July 1, 2017	14.43%	\$1,445,164	15.53%	\$1,152,345	\$2,597,509
July 1, 2018	16.28%	\$1,503,380	18.06%	\$1,899,145	\$3,402,525
July 1, 2019	18.13%	\$1,561,584	20.80%	\$2,179,809	\$3,741,393
July 1, 2020	19.10%	\$840,638	23.50%	\$2,206,950	\$3,047,587
July 1, 2021	18.60%	-\$445,885	24.60%	\$925,202	\$479,318
July 1, 2022	18.10%	-\$445,885	25.30%	\$588,765	\$142,881
July 1, 2023	18.10%	\$0	25.80%	\$420,546	\$420,546
July 1, 2024	18.10%	\$0	26.00%	\$168,219	\$168,219
<b>Subtotal</b>		<b>\$7,237,982</b>		<b>\$10,859,365</b>	<b>\$18,097,347</b>

### Notes:

- 1) CalPERS reduced it's Long Term discount rate from 7.5% to 7.0%
- 2) This change accelerates an upward climb to the projected rate of 28.2% in 2023-24.
- 3) The employer contribution rates were increased for CalSTRS as well, however legislative action is required to confirm this change.
- 4) At tentative, cumulative increase was \$15.4 million, \$16.9 million reflects effect of class/comp

**Source:** SSC Dartboard 2018-19 Governor's Proposed State Budget

# **SECTION 6**

## **2018-19 FY Budget**

- New Revenue and Expense for 2018-2019
- Trend of Revenue and Expense
- Salaries and Benefits
- Budget Allocation Model
- Categorical Summary

## ESTIMATED 2018-19 UGF REVENUE & EXPENSE

Estimated new on-going unrestricted revenue and expense [August 2018]					
New Revenue		State		2017-18 Actuals	2018-19 Projection
Growth		\$60 million	1.00%	\$ -	\$ -
COLA		\$161.2 million	2.71%	\$ 2,576,762	\$ 5,011,377
Base Augmentation (model transition)		\$175 million	0.43%	\$ 5,226,828	\$ 10,319,048
<b>Subtotal</b>				<b>\$ 7,803,590</b>	<b>\$ 15,330,425</b>
New Expense					
COLA pass-through			85%	\$ 2,190,248	\$ 4,259,670
Health Benefits				\$ 2,223,554	\$ 242,541
PERS				\$ 1,152,345	\$ 1,899,145
STRS				\$ 1,445,164	\$ 1,503,380
Net Step/Column				\$ 400,000	\$ 400,000
Class/Comp				\$ 4,588,701	\$ 1,175,375
CFCE (1%)				\$ 338,808	\$ 358,456
CDMA (1%)				\$ -	\$ 169,362
ACE (1%)				\$ 8,481	\$ 9,121
CFE (1%)				\$ -	\$ 485,552
<b>Subtotal</b>				<b>\$ 12,347,301</b>	<b>\$ 10,502,602</b>
<b>Balance/Deficit</b>				<b>\$ (4,543,711)</b>	<b>\$ 4,827,823</b>
<b>Carry Forward Structural Imbalance (2017-18 Unaudited Financial)</b>					<b>\$ (4,543,711)</b>
<b>Projected Structural Imbalance Deficit</b>					<b>\$ 284,112</b>

Notes:

- 1 Total computational revenue 2017-18 @ June 19, 2018
- 2 Assumes no earned growth. Local cap TBD
- 3 Pension cost from SSC CCC Financial Projection Dartboard
- 4 2018-19 COLA 2.71%

# COMPARISON OF BEGINNING BALANCE AND REVENUE UNRESTRICTED GENERAL FUND FY 2015-19

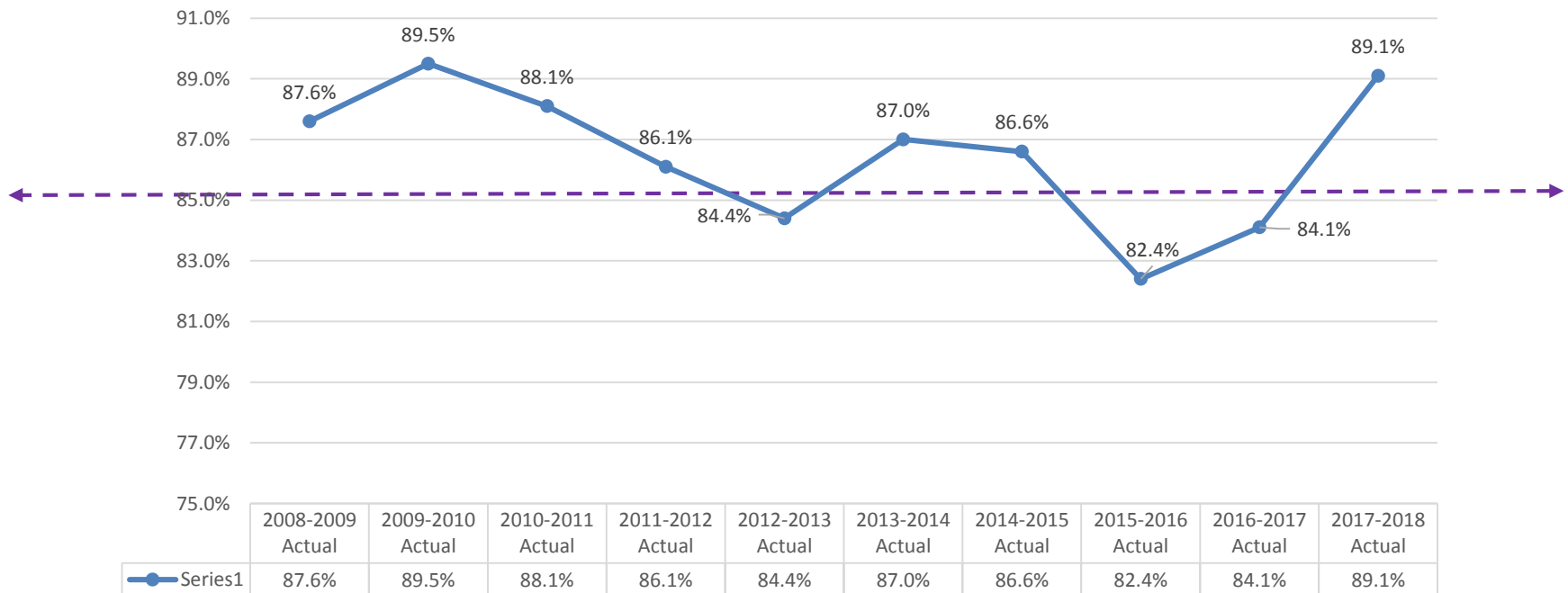
	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019
<b>Beginning Balance *</b>	38,434,778	34,817,653	47,567,579	40,892,867	36,349,157
<b>Federal Revenue</b>	0	0	0	0	0
<b>State Revenue</b>	53,833,093	77,144,353	53,833,977	52,058,653	57,975,420
<b>Local Revenue</b>	136,077,071	147,499,251	157,590,890	166,107,975	165,627,288
<b>Other Financing</b>	687,768	771,906	1,050,000	765,412	750,000
				259,824,907	260,701,865

\*INCLUDES COLLEGE BEGINNING BALANCES

## COMPARISON OF UGF EXPENSES

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019
<b>Certificated Salaries</b>	75,307,840	77,738,629	82,716,334	87,039,107	84,637,648
<b>Classified Salaries</b>	41,412,794	43,720,567	45,396,763	48,542,295	53,742,392
<b>Staff Benefits</b>	48,720,999	53,843,221	56,763,423	63,533,402	62,127,833
<b>Books and Supplies</b>	2,221,924	2,181,132	2,170,323	2,081,510	2,736,558
<b>Other Operating Exp &amp; Svcs</b>	19,399,940	17,998,073	17,665,395	18,586,008	25,208,221
<b>Capital Outlay</b>	819,848	1,724,472	2,146,673	1,218,424	760,846
<b>Student Aid &amp; Other Outgo</b>	3,253,723	15,457,592	12,995,688	2,475,004	31,488,367
				223,475,750	260,701,865

## SALARIES & BENEFITS % OF TOTAL EXPENDITURES UNRESTRICTED GENERAL FUND



**Note:** As a best practice, salaries and benefits should not exceed 85% of UGF expenses

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## FINAL 2018-19 FY BUDGET ALLOCATION MODEL

### CCCD - FINAL BUDGET 2018-2019 FY BUDGET ALLOCATION MODEL

		ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Basic Allocation		4,568,345	4,568,345	3,915,722	13,052,412	Not allocated by %
State Approved Center		-	-	-	-	
Allocation Framework		52.11%	30.51%	17.38%	100.00%	
Credit Rate	5150.930	80,392,915	47,069,427	26,813,066	154,275,407	Adjusted for Full-time Faculty Hiring
FTES	5150.930	16,819	9,847	5,610	32,276	
Non Credit Rate	3097.399	563,305	329,811	187,876	1,080,992	
FTES	3097.399	182	106	61	349	
FTES Base \$		80,956,220	47,399,237	27,000,942	155,356,399	
					32,625	Reflect 320 Annual 2017-18 Report
<b>TOTAL BASE REVENUE</b>		85,524,565	51,967,582	30,916,664	168,408,811	
COLA @ 2.71% (Governor Budget Proposal)		2,250,228	1,317,491	750,508	4,318,227	Governor's Budget 2.71% COLA
Restoration		-	-	-	-	
Growth		-	-	-	-	
Full-Time Faculty Hiring 2015-2016		914,344	609,563	380,977	1,904,884	Based on faculty allocation 12,8,5
Base Increase 2015-2016		4,128,703	2,417,324	1,377,027	7,923,054	
Base Increase 2016-2017		1,121,009	656,343	373,885	2,151,235	
Base Increase 2017-2018		2,723,700	1,594,705	908,423	5,226,828	
Full-Time Faculty Hiring 2018-2019		716,513	419,513	238,975	1,375,000	\$50M Full-time model allocation
Base Increase 2018-2019		4,660,743	2,728,829	1,554,476	8,944,048	New Funding Formula, Hold pending direction from Chancellor
<b>TOTAL APPORTIONMENT REVENUE</b>		102,039,805	61,711,350	36,500,934	200,252,087	



## FINAL 2018-19 FY BUDGET ALLOCATION MODEL (cont.)

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Allocation Framework	52.11%	30.51%	17.38%	100.00%	
Per FTES					
Other State Revenue					
Lottery	\$ 2,564,223	\$ 1,501,332	\$ 855,233	\$ 4,920,788	2017-18 Est. Projection \$146 per ADA FTES
Enrollment Fee Adm.	\$ 238,669	\$ 139,739	\$ 79,602	\$ 458,010	
Pt. Time Faculty Parity	\$ 301,404	\$ 217,277	\$ 143,748	\$ 662,431	PT Faculty Parity \$ allocated in arrears based on actuals.
State Mandated Costs	\$ -	\$ -	\$ -	\$ -	
TOTAL OTHER STATE REVENUE	\$ 3,104,296	\$ 1,858,349	\$ 1,078,583	\$ 6,041,229	
TOTAL STATE REVENUE	\$ 105,144,101	\$ 63,569,699	\$ 37,579,517	\$ 206,293,316	
District Wide Local Revenue	\$ 809,207	\$ 473,785	\$ 269,891	\$ 1,552,883	Interest, Joint Use Development, La Habra Rentals, and KOCE Payments
TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL	\$ 105,953,308	\$ 64,043,484	\$ 37,849,408	\$ 207,846,199	

## FINAL 2018-19 FY BUDGET ALLOCATION MODEL (cont.)

	ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Allocation Framework	52.11%	30.51%	17.38%	100.00%	
LESS ASSESSMENTS					
District Services	\$ 13,304,215	\$ 7,789,514	\$ 4,437,291	\$ 25,531,020	<i>Increase \$2.7M due Salary + Benefits</i>
District Wide Expense	\$ 11,191,080	\$ 6,552,290	\$ 3,732,507	\$ 21,475,877	<i>Decrease \$1.4M due ARC</i>
TOTAL ASSESSMENTS	\$ 24,495,294	\$ 14,341,804	\$ 8,169,799	\$ 47,006,897	<i>Total increase \$1.2M</i>
NET REVENUE FROM ALLOCATION MODEL 2018-19	\$ 81,458,014	\$ 49,701,679	\$ 29,679,609	\$ 160,839,302	
NET REVENUE FROM ALLOCATION MODEL 2017-18	\$ 74,659,224	\$ 45,590,695	\$ 27,205,132	\$ 147,455,051	

# MAJOR CATEGORICAL PROGRAM FUNDING 2018-19 Projected Budget

Programs	2016-2017 Actuals	2017-2018 Adjusted Budget	2017-2018 Actuals	2018-2019 Adopted Budget
Student Success and Support Program	7,409,777	8,843,968	7,125,545	8,132,469
Student Equity	3,659,322	5,040,102	3,433,756	4,827,487
DSPS Program	3,215,624	3,034,216	3,284,648	3,080,381
EOPS Program	3,237,764	3,075,876	3,335,294	3,412,540
Basic Skills Program	457,726	829,595	470,305	2,076,978
Adult Education AEBG	800,328	4,088,935	1,883,853	2,197,480
Strong Workforce	514,367	6,361,985	3,387,358	4,440,202
<b>One-Time Funds</b>				
Scheduled Maintenance Project	2,273,859	3,236,619	1,238,401	2,573,414
State Funded Equipment	3,578,709	747,821	707,395	2,147,891
<b>TOTAL MAJOR CATEGORICAL PROGRAM FUNDING</b>	<b>25,147,475</b>	<b>35,259,117</b>	<b>24,866,555</b>	<b>32,888,842</b>

**Note:**

- 1) Adjusted Budget, Actuals and Adopted Budget include prior year carryover for programs with carryover provisions
- 2) DSPS, EOPS, special services for CalWORKS receive COLA
- 3) Reflects revised categorical allocation as of P2
- 4) Beginning with FY 2018-19, the Student Success and Support Program, Student Equity and Basic Skills Program will be consolidated into the Student Equity and Achievement Program, with no match
- 5) Adopted Budget for FY 2018-19 for all Categorical Programs is \$55,266,212

# **SECTION 7**

## **Education Protection Account (EPA)**

- Application of EPA Resources

## EDUCATION PROTECTION ACCOUNT BUDGET 2018-19

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Budget Year: 2017-2018

Schools and Local Public Safety Protection Act

Prop 30 EPA Expenditure Report

District ID: 830 Name: COAST COMMUNITY  
COLLEGE

Activity Classification	Activity Code	Unrestricted			
EPA Proceeds:	8630	23,870,775			
Activity Classification	Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities	0100-5900	23,870,775			23,870,775
Other Support Activities (list below)	6XXX				
<b>Total Expenditures for EPA*</b>		23,870,775	0	0	23,870,775
<b>Revenues less Expenditures</b>					0
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.					

# **SECTION 8**

## **Looking Ahead**

- Areas of Concern
- Things to Watch

## **Areas of Concern**

- Data sets for Need/Success
  - Not historically subject to audit
  - Source data not entirely clear
  - No Cap on Success metrics – Deficit Factor?
  - Creates avenue for Volatility/Uncertainty
  - Predictability of revenues
- Demographic trends in OC and statewide
- Tariffs, Tweets, and Trade-Wars



## Looking Ahead

- Review of local budget allocation model
- Reporting of Goals consistent with Vision for Success
- 15 member SCFF Oversight Committee
- Priorities of a new Governor
- State “wall of debt” and appetite for new bonded indebtedness



# **SECTION 9**

## **Summary of Recommended Action**

## **SUMMARY OF RECOMMENDED ACTION**

**Title 5, California Code of Regulations, Section 58305, requires the following:**

- ▶ On or before the 15th day of September, the governing board of each district shall adopt a final budget.
- ▶ On or before the 30th day of September, each district shall complete the preparation of its adopted annual financial and budget report (CCFS 311).
- ▶ On or before the 10th day of October, each district shall submit a copy of its adopted annual financial and budget report to the State Chancellor.

**FINAL BUDGET 2018-2019 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

		ORANGE COAST	GOLDEN WEST	COASTLINE	TOTAL	Notes
Basic Allocation		\$ 4,568,345	\$ 4,568,345	\$ 3,915,722	\$ 13,052,412	<i>Not allocated by %</i>
State Approved Center		\$0	\$0	\$0	\$0	
Allocation Framework		52.11%	30.51%	17.38%	100.00%	
Credit Rate	5150.930	\$ 80,392,915	\$ 47,069,427	\$ 26,813,066	\$ 154,275,407	<i>Adjusted for Full-time Faculty Hiring</i>
FTES	5150.930	16,819	9,847	5,610	32,276.00	
Non Credit Rate	3097.399	\$ 563,305	\$ 329,811	\$ 187,876	\$ 1,080,992	
FTES	3097.399	182	106	61	349.00	
FTES Base \$		\$ 80,956,220	\$ 47,399,237	\$ 27,000,942	\$ 155,356,399	
					32,625.00	<i>Reflect 320 Annual 2017-18 Repor</i>
<b>TOTAL BASE REVENUE</b>		\$ 85,524,565	\$ 51,967,582	\$ 30,916,664	\$ 168,408,811	
COLA @ 2.71% (Governor Budget Proposal)		\$ 2,250,228	\$ 1,317,491	\$ 750,508	\$ 4,318,227	<i>Governor's Budget 2.71% COLA</i>
Restoration		\$ -	\$ -	\$ -	\$ -	
Growth		\$ -	\$ -	\$ -	\$ -	
Full-Time Faculty Hiring 2015-2016		\$ 914,344	\$ 609,563	\$ 380,977	\$ 1,904,884	<i>Based on faculty allocation 12,8,5</i>
Base Increase 2015-2016		\$ 4,128,703	\$ 2,417,324	\$ 1,377,027	\$ 7,923,054	
Base Increase 2016-2017		\$ 1,121,009	\$ 656,343	\$ 373,885	\$ 2,151,235	
Base Increase 2017-2018		\$ 2,723,700	\$ 1,594,705	\$ 908,423	\$ 5,226,828	
Full-Time Faculty Hiring 2018-2019		\$ 716,513	\$ 419,513	\$ 238,975	\$ 1,375,000	<i>\$50M Full-time model allocation New Funding Formula, Hold pending direction from Chancellor</i>
Base Increase 2018-2019		\$ 4,660,743	\$ 2,728,829	\$ 1,554,476	\$ 8,944,048	
<b>TOTAL APPORTIONMENT REVENUE</b>		\$ 102,039,805	\$ 61,711,350	\$ 36,500,934	\$ 200,252,087	
Per FTES						
Other State Revenue						
Lottery		\$ 2,564,223	\$ 1,501,332	\$ 855,233	\$ 4,920,788	<i>2017-18 Est. Projection \$146 per ADA FTES</i>
Enrollment Fee Adm.		\$ 238,669	\$ 139,739	\$ 79,602	\$ 458,010	
Pt. Time Faculty Parity		\$ 301,404	\$ 217,277	\$ 143,748	\$ 662,431	<i>PT Faculty Parity \$ allocated in arrears based on actuals.</i>
State Mandated Costs		\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER STATE REVENUE</b>		\$ 3,104,296	\$ 1,858,349	\$ 1,078,583	\$ 6,041,229	
<b>TOTAL STATE REVENUE</b>		\$ 105,144,101	\$ 63,569,699	\$ 37,579,517	\$ 206,293,316	
District Wide Local Revenue		\$ 809,207	\$ 473,785	\$ 269,891	\$ 1,552,883	<i>La Habra Rentals, and KOCE Payments</i>
<b>TOTAL REVENUE FOR DISTRIBUTION THROUGH THE MODEL</b>		\$ 105,953,308	\$ 64,043,484	\$ 37,849,408	\$ 207,846,199	

**FINAL BUDGET 2018-2019 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

	ORANGE COAST		GOLDEN WEST		COASTLINE		TOTAL		
Allocation Framework	52.11%		30.51%		17.38%		100.00%		
LESS ASSESSMENTS									
District Services	\$	13,304,215	\$	7,789,514	\$	4,437,291	\$	25,531,020	Increase \$2.7M due Salary + Benej
District Wide Expense	\$	11,191,080	\$	6,552,290	\$	3,732,507	\$	21,475,877	Decrease \$1.4M due ARC
TOTAL ASSESSMENTS	\$	24,495,294	\$	14,341,804	\$	8,169,799	\$	47,006,897	Total increase \$1.2M
NET REVENUE FROM ALLOCATION MODEL									
2018/19	\$	81,458,014	\$	49,701,679	\$	29,679,609	\$	160,839,302	
NET REVENUE FROM ALLOCATION MODEL									
2017/18	\$	74,659,224	\$	45,590,695	\$	27,205,132	\$	147,455,051	

**FINAL BUDGET 2018-2019 FY  
COAST COMMUNITY COLLEGE DISTRICT  
BUDGET ALLOCATION MODEL**

**ESTIMATED BEGINNING FUND BALANCE**

DISTRICTWIDE ENDING BALANCE (WITHOUT CAMPUS BALANCES)		\$ 29,090,310
DISTRIBUTION OF ENDING BALANCE		
<b>RESTRICTED</b>		
RESERVE FOR CONTINGENCIES (5%)	\$ 11,073,788	
<b>COMMITTED</b>		
ANCILLARY RESERVE (5%)	\$ 11,073,788	
DEFICIT FACTOR (2017-2018 P2)	\$ -	
BOARD ELECTION	\$ 250,000	
CONTRACTUAL CARRY OVER	\$ 812,988	
CURRICULUM PROTECTION ACCOUNT	\$ 745,000	
COLLECTIVE BARGAINING RESERVE (FY 15/16 Base Augmentation)	\$ 1,060,364	
NEW FACULTY FY 15/16 (25)	\$ 1,008,607	
NEW FACULTY FY 14/15 (8)	\$ 1,162,476	
NEW FACULTY FY 15/16 (4)	\$ 581,239	
COMMUNITY EDUCATION/CONTNUING EDUCATION	\$ 177,546	
DISTRICTWIDE MARKETING OUTREACH	\$ 97,651	
INDIRECT COSTS (ED Services & Fiscal Affairs)	\$ 155,426	
CANVAS SUPPORT Carry Over	\$ 508,492	
DISTRICT OFFICE ONE-TIME (INTERNAL AUDIT, EHS, EDUCATIONAL SERVICES, INFORMATION TECHNOLOGY)	\$ 290,409	
DISTRICT-WIDE ONE-TIME (IT SECURITY, DISTRICT COUNSEL, RISK SERVICES, LEGAL,EHS)	\$ 92,536	
HEALTH BENEFITS		
PENSION COST		
<b>UNASSIGNED</b>		
UNDESIGNATED (TBD)		
ENTITY BALANCES		\$ 7,258,847
<b>TOTAL BEGINNING BALANCE</b>		<u><u>\$ 36,349,157</u></u>

**FINAL BUDGET 2018-2019 FY  
COAST COMMUNITY COLLEGE DISTRICT  
DEDICATED REVENUE**

CAMPUS		Orange Coast	Golden West	Coastline	Total
		CURRENT	CURRENT	CURRENT	CURRENT
ACCOUNT TITLE	ACCOUNT	FINAL	FINAL	FINAL	FINAL
		BUDGET	BUDGET	BUDGET	BUDGET
Contract Instruction	8831	\$0	\$0	\$0	\$0
Sales	8840	\$0	\$70,000	\$0	\$70,000
Rentals	8850	\$108,660	\$917,079	\$295,645	\$1,321,384
Child Development Services	8871	\$510,600	\$0	\$0	\$510,600
Student Records	8879	\$0	\$16,000	\$12,000	\$28,000
Non Resident Tuition Out of State	8880	\$2,500,000	\$500,000	\$300,000	\$3,300,000
Non Resident Tuition Foreign	8882	\$7,500,000	\$1,700,000	\$600,000	\$9,800,000
Other Student Fees	8889	\$53,000	\$40,000	\$10,000	\$103,000
Parking Fines	8893	\$400,000	\$235,000	\$2,500	\$637,500
Other Local Income	8899	\$0	\$566,025	\$170,000	\$736,025
Total		\$11,072,260	\$4,044,104	\$1,390,145	\$16,506,509

**FINAL BUDGET 2018-2019 FY  
COAST COMMUNITY COLLEGE DISTRICT  
DISTRICTWIDE EXPENSES (ADMIN 9)**

<b>Organization Description</b>	<b>Orgn Code</b>	<b>CURRENT FINAL BUDGET</b>
Benefits	982900-982903	\$9,370,182
Board Agenda	960720	\$17,500
Contractual Obligation	943002-943210, 943700-5, 943801-4, 943820, 943830, 943880, 982401-801	\$2,449,088
Disaster Preparedness	986710	\$50,000
Districtwide IT Services	955400	\$3,137,343
Districtwide Membership	980625	\$150,000
Districtwide Utilities	986900	\$150,000
Districtwide Vehicle Maintenance	987000	\$123,256
Elections	960700	\$250,000
Employee Mandates/Recognition	960,710,981,815,982,000	\$38,000
Environmental Health and Safety	986600	\$267,020
Facilities/Capital Projects	963,701,963,863	\$246,350
Fiscal/Other Services	969302-5,979935,980610,980620,980630, 980900,981630,984502	\$513,115
HR Compliance/Recruitment/Negotiations	981820,981825,981900,981910,981920	\$285,600
Insurance	980300	\$1,390,000
Legal/Consulting Fees	960610,960620,960629,960920-30,963501,963801,981809	\$1,671,600
Parity Pay	980710	\$633,323
Student Recruitment/Council	964,520,969,010,969,000,000,000	\$384,000
Student Transportation	987800	\$349,500
<b>Final Adopted Total Districtwide Expenses (Admin 9)</b>		<b>\$21,475,877</b>

# CCCD HEALTH BENEFITS REPORT 2018-2019 ADOPTED BUDGET

											8/20/2018
MEDICAL PLANS											
MONTHS	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	DIFFERENCE 17-18 to 16-17	% (+ OR -)	PROJECTED % INCREASE FOR 2018-19	PROJECTED \$ TOTAL FOR 2018-19	PROJECTED \$ INCREASE FOR 2018-19
<b>SELF INSURED MEDICAL PLAN CLAIMS</b>											
JULY	\$752,269	\$840,295	\$1,927,238	\$1,138,599	\$744,233	\$547,958	(\$196,275)	-35.82%	0.00%	\$547,958	\$0
AUGUST	1,108,993	711,552	996,050	1,069,876	931,440	975,514	\$44,074	4.52%	0.00%	\$975,514	\$0
SEPTEMBER	1,995,920	1,459,253	933,043	1,096,982	1,752,545	710,828	(\$1,041,717)	-146.55%	0.00%	\$710,828	\$0
OCTOBER	1,074,617	1,260,054	1,104,726	1,181,061	420,621	728,664	\$308,043	42.27%	0.00%	\$728,664	\$0
NOVEMBER	755,810	1,003,144	953,696	253,046	966,451	723,976	(\$242,475)	-33.49%	0.00%	\$723,976	\$0
DECEMBER	-638,757	475,923	810,541	717,214	514,057	650,756	\$136,700	21.01%	0.00%	\$650,756	\$0
JANUARY	1,001,439	909,834	1,048,666	735,136	448,722	1,304,100	\$855,378	65.59%	0.00%	\$1,304,100	\$0
FEBRUARY	660,254	1,042,911	809,893	1,017,372	837,594	665,099	(\$172,495)	-25.94%	0.00%	\$665,099	\$0
MARCH	831,395	1,151,450	861,898	1,114,233	1,561,079	1,014,073	(\$547,006)	-53.94%	0.00%	\$1,014,073	\$0
APRIL	906,103	1,035,209	724,219	628,855	1,055,372	1,165,304	\$109,933	9.43%	0.00%	\$1,165,304	\$0
MAY	1,070,712	806,456	880,229	524,663	37,143	776,925	\$739,781	95.22%	0.00%	\$776,925	\$0
JUNE	626,701	1,324,857	786,746	1,149,795	2,155,157	931,519	(\$1,223,638)	-131.36%	0.00%	\$931,519	\$0
EXCESS CLAIMS	-396,658	-452,625	-1,692,395	-133,511	-196,576	-333,943	(\$137,367)	41.13%	0.00%	\$0	\$0
<b>TOTAL</b>	<b>9,748,797</b>	<b>11,568,312</b>	<b>10,144,549</b>	<b>10,493,321</b>	<b>11,227,838</b>	<b>9,860,774</b>	<b>-1,367,064</b>	<b>-13.86%</b>	<b>0.00%</b>	<b>10,194,717</b>	<b>\$0</b>
<b>AVERAGE</b>	<b>812,400</b>	<b>964,026</b>	<b>845,379</b>	<b>874,443</b>	<b>935,653</b>	<b>821,731</b>	<b>\$61,210</b>	<b>7.45%</b>	<b>0.00%</b>	<b>849,560</b>	<b>\$0</b>
<b>PRESCRIPTION DRUG PROGRAM</b>											
12 MONTHS	6,900,625	7,257,957	8,869,832	8,837,814	8,492,109	6,793,869	(\$1,698,240)	-25.00%	0.00%	\$6,793,869	\$0
<b>AVERAGE</b>	<b>575,052</b>	<b>604,830</b>	<b>739,153</b>	<b>736,485</b>	<b>707,676</b>	<b>566,156</b>	<b>(\$141,520)</b>	<b>-25.00%</b>	<b>0.00%</b>	<b>\$566,156</b>	<b>\$0</b>
<b>PRESCRIPTION ADMINISTRATIVE FEE</b>											
12 MONTHS	16,358	17,957	14,570	116,525	47,673	16,995	(\$30,678)	-180.51%	0.00%	\$16,995	\$0
<b>STOP-LOSS INSURANCE</b>											
12 MONTHS	579,835	620,911	690,996	732,371	271,772	471,188	\$199,416	42.32%	0.00%	\$471,188	\$0
<b>ADMINISTRATIVE FEE - PCA</b>											
12 MONTHS	591,264	652,325	621,586	661,073	569,441	480,537	(\$88,904)	-18.50%	0.00%	\$480,537	\$0
<b>CONSULTANT FEE - DRIVER</b>											
12 MONTHS	55,000	55,000	55,000	55,000	56,127	55,000	(\$1,127)	-2.05%	0.00%	\$55,000	\$0
<b>CONVERSION FEE</b>											
12 MONTHS	4,494	0	0	0	0	0	\$0	0.00%	0.00%	\$0	\$0
<b>TOTAL SELF INSURED MEDICAL PLAN</b>											
12 MONTHS	17,896,373	20,172,462	20,396,533	20,896,104	20,664,960	17,678,363	-2,986,597	-16.89%	0.00%	18,012,306	0
# OF EMPLOYEES	1,315	1,297	1,340	1,296	906	855				855	
PER EMPLOYEE COST	13,609	15,553	15,221	16,124	22,809	20,676				21,067	
<b>KAISER</b>											
12 MONTHS	4,038,731	4,397,470	5,220,805	5,835,677	6,290,218	7,583,711	\$1,293,493	17.06%	-4.76%	\$7,222,821	(\$360,890)
<b>UNITED HEALTH CARE</b>											
12 MONTHS	7,351,480	7,590,736	7,830,894	8,205,464	9,984,258	12,323,504	\$2,339,246	18.98%	4.87%	\$12,923,150	\$599,646
<b>TOTAL HMO</b>											
12 MONTHS	11,390,211	11,988,207	13,051,700	14,041,141	16,274,475	19,907,215	3,632,740	18.25%	1.20%	20,145,970	238,754
# OF EMPLOYEES	816	853	905	993	998	1,030				1,030	
PER EMPLOYEE COST	13,959	14,054	14,422	14,140	16,307	19,327				19,559	
<b>TOTAL ALL MEDICAL PLANS</b>											
12 MONTHS	29,286,584	32,160,669	33,448,233	34,937,245	36,939,435	37,585,578	646,143	1.72%	1.52%	38,158,276	572,698
# OF EMPLOYEES	2,131	2,150	2,245	2,289	1,904	1,885				1,885	
PER EMPLOYEE COST	13,743	14,958	14,899	15,263	19,401	19,939				20,243	



## CCCD HEALTH BENEFITS REPORT 2018-2019 ADOPTED BUDGET

MONTHS	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	DIFFERENCE 17-18 to 16-17	% (+ OR -)	PROJECTED % INCREASE FOR 2018-19	PROJECTED \$ TOTAL FOR 2018-19	PROJECTED \$ INCREASE FOR 2018-19
<b>SELF INSURED DENTAL PLAN CLAIMS</b>											
12 MONTHS	2,537,664	2,348,263	2,217,388	2,716,197	2,459,232	2,328,240	(\$130,992)	-5.63%	0.00%	\$2,328,240	\$0
# OF EMPLOYEES	1,911	1,906	1,945	1,978	2,022	2,068				2,068	
PER EMPLOYEE COST	1,328	1,232	1,140	1,373	1,216	1,126				1,126	
<b>VISION SERVICE PLAN/VISION SERVICE PLAN ADMINISTRATIVE FEE</b>											
12 MONTHS	350,426	359,263	292,726	335,562	332,438	354,922	\$22,484	6.33%	0.00%	\$354,922	\$0
# OF EMPLOYEES	1,718	1,686	1,715	1,711	1,772	1,799				1,799	
PER EMPLOYEE COST	204	213	171	196	188	197				197	
<b>LIFE INSURANCE</b>											
12 MONTHS	\$523,537	\$461,311	\$459,541	\$459,568	\$486,912	\$522,736	\$35,824	6.85%	0.00%	\$522,736	\$0
<b>LONG-TERM DISABILITY INSURANCE</b>											
12 MONTHS	274,787	259,033	251,730	278,559	320,797	319,004	(\$1,793)	-0.56%	0.00%	\$319,004	\$0
<b>CARE RESOURCES</b>											
12 MONTHS	45,842	42,858	49,048	51,917	26,616	49,070	\$22,454	45.76%	0.00%	\$49,070	\$0
<b>MEDICARE REIMBURSEMENT</b>											
12 MONTHS	437,371	410,913	305,134	320,089	524,501	442,230	(\$82,271)	-18.60%	0.00%	\$442,230	\$0
<b>MISC. - REINSURANCE FEE</b>											
12 MONTHS	0	0	1,963	55,254	31,579	19,453	(\$12,126)	-62.33%	73.74%	\$33,798	\$14,345
<b>TOTAL OTHER</b>	<b>1,281,537</b>	<b>1,174,115</b>	<b>1,067,416</b>	<b>1,165,387</b>	<b>1,390,406</b>	<b>1,352,493</b>	<b>-37,913</b>	<b>-2.80%</b>	<b>1.06%</b>	<b>1,366,838</b>	<b>\$14,345</b>
<b>TOTAL ALL PLANS</b>	<b>33,456,210</b>	<b>36,042,310</b>	<b>37,025,763</b>	<b>39,154,391</b>	<b>41,121,510</b>	<b>41,621,233</b>	<b>499,723</b>	<b>1.20%</b>	<b>1.41%</b>	<b>42,208,276</b>	<b>587,043</b>
<b>REBATES</b>	471,201	1,507,308	724,416	1,210,692	2,544,419	1,504,057	(\$1,040,362)	-69.17%	-41.06%	\$1,007,000	-497,057
<b>EMPLOYEE CONTRIB</b>	3,494,923	3,547,485	3,789,823	4,090,095	6,490,277	5,604,269	(\$886,008)	-15.81%	-0.10%	\$5,600,000	-4,269
<b>NET COST - ALL PLANS</b>	<b>29,490,087</b>	<b>30,987,517</b>	<b>32,511,524</b>	<b>33,853,604</b>	<b>32,086,814</b>	<b>34,512,907</b>	<b>2,426,093</b>	<b>7.03%</b>	<b>3.35%</b>	<b>35,601,276</b>	<b>1,088,369</b>
# OF EMPLOYEE	2,082	2,091	2,191	2,225	2,043	2,032				2,032	
PER EMPLOYEE COST	14,164	14,819	14,839	15,215	15,706	16,985	1,279	7.53%	3.15%	17,520	536

## CCCD HEALTH BENEFITS REPORT 2018-2019 ADOPTED BUDGET

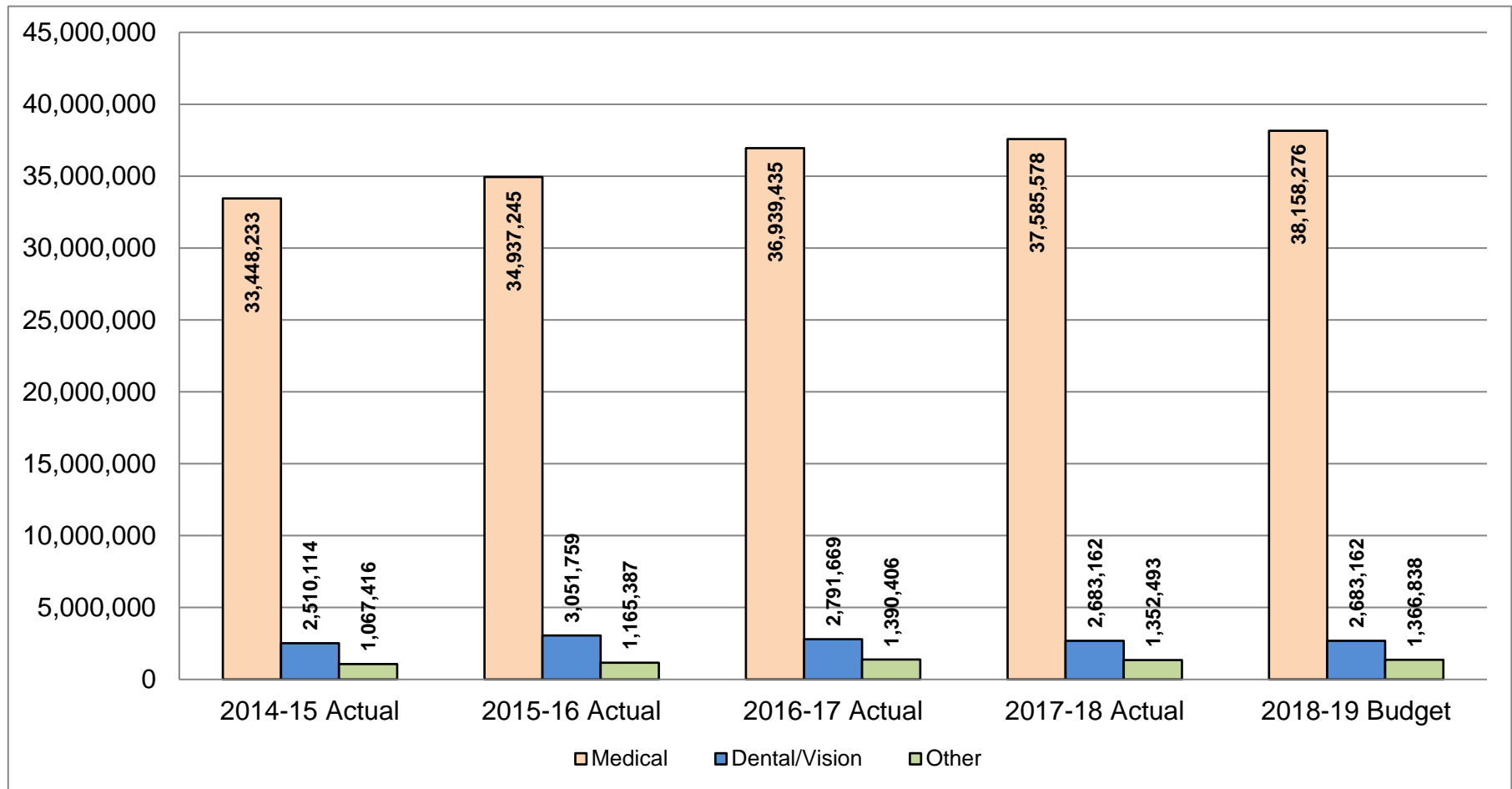
PROJECTIONS PROVIDED BY ALLIANT INSURANCE SVCS FOR 2018-2019 AS OF 6/30/2018 BASED ON PAID CLAIMS.

		MONTHLY		MONTHLY		
MEDICAL	SINGLE	RATE	FAMILY	RATE		TOTAL
SELF INSURED	323	\$1,794.54	532	\$1,731.93		\$18,012,306
KAISER	210	\$593.61	312	\$1,529.63		\$7,222,821
UNITED HEALTH CARE	131	\$719.35	377	\$2,606.62		\$12,923,150
TOTAL	664		1,221			
TOTAL MEDICAL						\$38,158,276
DENTAL	768	\$58.42	1,300	\$114.73		\$2,328,240
VISION	565	\$8.16	1,234	\$20.23		\$354,922
OTHER INSURANCE						\$1,366,838

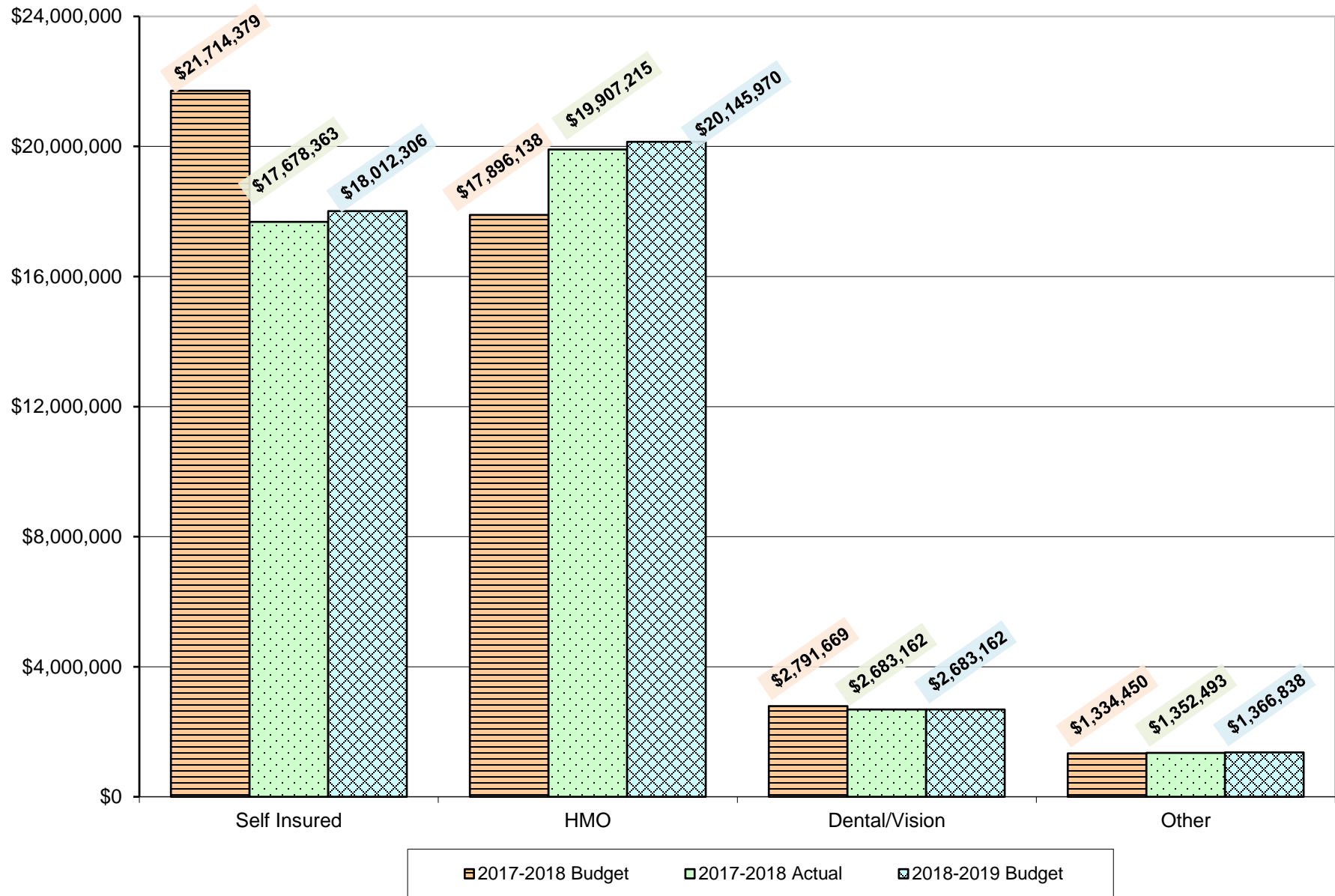
TOTAL PROJECTED WITHOUT RESERVE FOR RUNOUT CLAIMS	\$42,208,276
FUNDS AVAILABLE FROM EMPLOYEES, RETIREES & REBATES	\$6,607,000
GENERAL FUND CONTRIBUTION REQUIRED FOR HEALTH INSURANCE	\$35,601,276
# OF EMPLOYEES COVERED	2,032
PER EMPLOYEE COST FOR 2018-2019	17,520
NET \$ INCREASE FROM ACTUAL 2017-2018 TO PROJECTED COST FOR 2018-2019	\$1,088,369
NET % INCREASE FROM ACTUAL 2017-2018 TO PROJECTED COST FOR 2018-2019	3.15%
NET \$ INCREASE FROM BUDGETED 2017-2018 TO PROJECTED COST FOR 2018-2019	(\$969,360)
NET % INCREASE FROM BUDGETED 2017-2018 TO PROJECTED COST FOR 2018-2019	-2.65%
AVAILABLE RESERVE AS OF 6/30/18 FOR RUNOUT CLAIMS	\$2,455,509
PROJECTED RESERVE REQUIRED FOR IBNR MEDICAL CLAIMS AS OF 6/30/18	\$2,990,113

**DISTRICT ADMINISTRATION IS RECOMMENDING FUNDING OF \$17,520 PER EMPLOYEE**

# CCCD HEALTH BENEFITS COST COMPARISON 2014-2015 THROUGH 2018-2019



## CCCD 2018-2019 HEALTH BENEFITS



## CCCD 2018-2019 HEALTH BENEFITS

