



**Coast Community  
College District  
Meeting  
of the  
District Budget  
Advisory Committee**

February 3, 2011

Inspiration. Innovation. Graduation.

# Table of Contents

- 1) Key Budget Assumptions
- 2) 2011-12 Budget Reduction Scenarios
- 3) Budget Reduction Scenario #3
- 4) Budget Development Schedule
- 5) FTES Summary
- 6) Questions from Prior Meetings
  - a) Townsend Public Affairs
  - b) Legal Expense
  - c) Vision 20/20
- 7) Salary & Benefit Breakdown

# Key Budget Assumptions



- ▶ Apportionment Funding
- ▶ Property Tax Adjustment
- ▶ Student Fees
- ▶ Student Fee Revenue
- ▶ Growth
- ▶ Deferral Payments
- ▶ Categorical Programs

<b>2011-12 Budget Reduction Scenarios</b>	<b>Sep-10</b>	<b>Nov-10</b>	<b>Jan-11 Scenario #1*</b>	<b>Jan-11 Scenario #2*</b>	<b>Jan-11 Scenario #3*</b>
<b>Revenue change (2010-11)</b>					
General Apportionment	\$0	\$0	\$0	\$0	\$0
COLA	\$0	\$0	\$640,000	\$640,000	\$640,000
Growth/Restoration	\$0	\$0	\$3,800,000	\$3,800,000	\$3,800,000
Deficit Factor (Prop tax shortfall)	\$0	\$0	(\$440,000)	(\$440,000)	(\$440,000)
<b>Total Revenue change estimate</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>	<b>\$4,000,000</b>
<b>Emerging 2011-12 Internal Operating Deficit</b>					
STRS	(\$436,000)	(\$436,000)	(\$436,000)	(\$436,000)	(\$436,000)
PERS	(\$319,500)	(\$319,500)	(\$319,500)	(\$319,500)	(\$319,500)
Health Benefits	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Step/Column	(\$1,225,000)	(\$1,225,000)	(\$1,225,000)	(\$1,225,000)	(\$1,225,000)
<b>Subtotal - CCCD 2011-12 Internal Operating Deficit</b>	<b>(\$2,980,500)</b>	<b>(\$2,980,500)</b>	<b>(\$2,980,500)</b>	<b>(\$2,980,500)</b>	<b>(\$2,980,500)</b>
<b>Estimated state imposed budget cut</b>	<b>\$0</b>	<b>(\$7,000,000)</b>	<b>(\$12,128,000)</b>	<b>(\$18,798,000)</b>	<b>(\$27,288,000)</b>
<b>Increased Student Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,335,000</b>	<b>\$3,335,000</b>	<b>\$3,335,000</b>
<b>Net projected State Impact</b>	<b>\$0</b>	<b>(\$7,000,000)</b>	<b>(\$8,793,000)</b>	<b>(\$15,463,000)</b>	<b>(\$23,953,000)</b>
<b>Possible Negotiated Solutions</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Total Projected Deficit</b>	<b>(\$2,980,500)</b>	<b>(\$9,980,500)</b>	<b>(\$7,773,500)</b>	<b>(\$14,443,500)</b>	<b>(\$22,933,500)</b>
Estimated District-wide (Admin 9) savings	\$0	\$0	\$500,000	\$500,000	\$500,000
<b>Net deficit allocated to sites</b>	<b>(\$2,980,500)</b>	<b>(\$9,980,500)</b>	<b>(\$7,273,500)</b>	<b>(\$13,943,500)</b>	<b>(\$22,433,500)</b>

2011-12 Budget Reduction Scenarios		Sep-10	Nov-10	Jan-11 Scenario #1*	Jan-11 Scenario #2*	Jan-11 Scenario #3*
Site	Allocation	Amount	Amount	Amount	Amount	Amount
OCC	46%	(\$1,382,952)	(\$4,630,952)	(\$3,374,904)	(\$6,469,784)	(\$10,409,144)
GWC	28%	(\$847,058)	(\$2,836,458)	(\$2,067,129)	(\$3,962,743)	(\$6,375,601)
Coastline	16%	(\$481,947)	(\$1,613,847)	(\$1,176,125)	(\$2,254,664)	(\$3,627,497)
District office	9%	(\$268,245)	(\$898,245)	(\$654,615)	(\$1,254,915)	(\$2,019,015)
<b>Total</b>	<b>100%</b>	<b>(\$2,980,500)</b>	<b>(\$9,980,500)</b>	<b>(\$7,273,500)</b>	<b>(\$13,943,500)</b>	<b>(\$22,433,500)</b>

<b>Assumptions:</b>	*2010-11 COLA results from absence of budgeted negative COLA
	*Restoration @ 2.2% = \$3.8m
	*Scenario #1 = June tax package approved
	*Scenario #2 = June tax package fails and Prop 98 funded at minimum
	*Scenario #3 = June tax package fails and Prop 98 suspended
	*Figures revised as noted in Scott Lay email of January 27, 2011 re changes in Basic Aid District calcs.





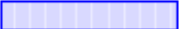
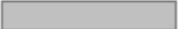









**District Budget  
Advisory  
Committee  
February 3, 2011**

<b>2011-12 Budget Reductions Scenarios</b>		<b>Jan-11 Scenario #3</b>
<b>Projected Deficit (after 2010-11 rev changes)</b>		<b>\$22,933,500</b>
Estimated District-wide (Admin 9) savings		<b>(\$500,000)</b>
<b>Subtotal</b>		<b>\$22,433,500</b>
<b>Negotiated Solutions</b>	<b>Allocation</b>	<b>Solutions</b>
CFE		TBD
ACE		TBD
CDMA		TBD
CCFE		TBD
CCA		TBD
<b>Subtotal</b>		
<b>Net deficit allocated to sites</b>		<b>\$22,433,500</b>
<b>Site</b>	<b>Allocation</b>	<b>Amount - Post</b>
<b><u>OCC</u></b>	46%	\$10,409,144
Savings from Non-Salary Accts.		
Savings from VSP		
Savings from position reductions		
Balance		
<b><u>GWC</u></b>	28%	\$6,375,601
Savings from Non-Salary Accts.		
Savings from VSP		
Savings from position reductions		
Balance		
<b><u>CCC</u></b>	16%	\$3,627,497
Savings from Non-Salary Accts.		
Savings from VSP		
Savings from position reductions		
Balance		
<b><u>District Office</u></b>	9%	\$2,019,015
Savings from Non-Salary Accts.		
Savings from VSP		
Savings from position reductions		
Balance		
<b>100%</b>		<b>\$22,433,500</b>

## Budget Development Schedule

District Budget Advisory Committee Meeting, February 3, 2011  
Budget Development Timeline

ID	Task Name	Duration	Start	Finish	Predecessors	2011											
						Oct	o	Dec	Jan	e	Mar	Apr	a	Jun	Jul	Aug	e
1																	
2	Coast Budget Development (2011-12)	221 days	Wed 11/10/10	Wed 9/14/11													
3	LAO Fiscal Outlook Released	0 days	Wed 11/10/10	Wed 11/10/10													
4	January Budget Proposal Released	0 days	Mon 1/10/11	Mon 1/10/11													
5	"Mini-State Budget"	0 days	Tue 3/1/11	Tue 3/1/11	4												
6	"May Revise" Released	0 days	Thu 5/5/11	Thu 5/5/11	5												
7	Tentative Budget Adoption	0 days	Thu 6/16/11	Thu 6/16/11	6												
8	State Budget Adoption	0 days	Fri 7/1/11	Fri 7/1/11	6												
9	Final Budget Adoption	0 days	Wed 9/14/11	Wed 9/14/11	7,8												

Project: Budget Timeline (1.14.11) Alt Date: Thu 2/3/11	Task		Summary		Split	
	Task Progress		Rolled Up Task		External Tasks	
	Critical Task		Rolled Up Critical Task		Project Summary	
	Critical Task Progress		Rolled Up Milestone		Group By Summary	
	Milestone		Rolled Up Progress		Deadline	

## FTES 2010-2011

	Credit	Non-Credit	Non-Credit Converted	Total
<b><u>FTES FUNDING</u></b>				
Base Funded	33,727	644	387	34,114
Growth Funded (2.2%)	831	16	10	841
Funded Cap	34,558	660	397	34,955
<b><u>FTES TARGETS (1% Growth)</u></b>				
OCC	17,946	24	14	17,960
GWC	10,504	17	10	10,514
CCC	5,662	537	323	5,985
	34,112	578	347	34,459
<b><u>FTES CCFS-320 P1</u></b>				
OCC	18,329	36	22	18,351
GWC	10,694	14	8	10,702
CCC	5,827	260	156	5,983
	34,850	310	186	35,036



## Questions from Prior Meetings

1) Townsend Public Affairs

2) Legal Expense

3) Vision 20/20

## 1) Townsend Public Affairs

	2008-2009	2009-2010	2010-2011	2011-2012
Budget	\$25,000	\$60,000	\$60,000	\$60,000
Expense	(\$17,111)	(\$69,878)	(\$31,440)	\$0
Encumbered	\$0	\$0	(\$39,300)	(\$78,600)
Amount Under/(Over) Budget	<b>\$7,889</b>	<b>(\$9,878)</b>	<b>(\$10,740)</b>	<b>(\$18,600)</b>

## 2) Legal Expense

### COAST COMMUNITY COLLEGE DISTRICT

#### LEGAL SERVICES/FEES EXPENDITURE HISTORY

For Fiscal Year 2002-03 Through Fiscal Year 2010-11 (Year-to-Date)

*(Excluding KOCE Litigation Costs for FY 04-05, 05-06, 06-07, 07-08, totalling \$627,295.92)*

<u>FISCAL YEAR</u>	<u>F/Y TOTAL</u>
2002-2003	\$282,270.68
2003-2004	\$447,565.16
2004-2005	\$351,160.32
2005-2006	\$319,551.01
2006-2007	\$254,506.18
2007-2008	\$383,643.78
2008-2009	\$831,562.52
2009-2010	\$768,438.40
2010-2011 *	\$258,247.39

\* 2010-2011 Burke, Williams, Sorenson billing 7/1/10 - 12/1/2010; Legal totals by campus paid through 1/11/11.

## 3) Vision 20/20

### District-Wide Master Plan

Adjusted Budget	YTD Activity	Commitments	Available Balance
\$139,420	\$36,496	\$65,000	\$37,924

## CCCD 2010/2011 Salary and Benefit Breakdown Per Bargaining Unit

Bargaining Unit	Salary	Fringe Benefits	H&W	Total Salary & Benefit
CFE	\$41,347,147	\$5,838,217	\$5,020,051	\$52,205,415
CFCE	\$33,045,152	\$7,526,694	\$9,137,444	\$49,709,290
ACE	\$827,570	\$188,496	\$126,686	\$1,142,752
CDMA	\$12,047,861	\$2,684,622	\$1,451,840	\$16,184,323
Executive	\$1,210,632	\$170,941	\$100,100	\$1,481,673
<b>Total</b>	<b>\$88,478,362</b>	<b>\$16,408,970</b>	<b>\$15,836,121</b>	<b>\$120,723,453</b>
Part-Time Faculty Co	\$18,573,062	\$1,786,422	\$0	\$20,359,484
Overload	\$6,873,008	\$661,046	\$0	\$7,534,054
<b>Total</b>	<b>\$25,446,070</b>	<b>\$2,447,468</b>	<b>\$0</b>	<b>\$27,893,538</b>
Part-Time Classified	\$2,200,000	\$113,740	\$0	\$2,313,740
<b>Grand Total</b>	<b>\$116,124,432</b>	<b>\$18,970,178</b>	<b>\$15,836,121</b>	<b>\$150,930,731</b>