

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

April 21, 2011

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Questions and Requests from Prior Meeting

- ▶ Inclusion of Board of Trustees' data in future budget solution slides
- ▶ Provide costs associated with running Board Wing, including salaries and benefits
- ▶ Provide cost-benefit analysis of benefits produced by General Counsel, including \$200,000 savings in executive salaries

Questions and Requests from Prior Meeting

- ▶ Provide breakdown of legal costs covered by District insurance coverage
- ▶ Provide Trustee expenses, including travel

Budget Strategy

- The 2011-12 FY Tentative Budget will be developed under the framework of Scenario #2.
- That solution must be in place by early May.

Budget Strategy

- If the worst case, Scenario #3, emerges we will take the following steps:
 - Transition to Scenario #3 at the time of Adopted Budget
 - Use projected undesignated Ending Fund Balance (2010-11) to bridge during Q-1 of the new fiscal year.

		Scenario #1*	Scenario #2*	Scenario #3				
Net Deficit - Pre Negotiations		\$8,271,000	\$14,951,000	\$23,909,000				
Negotiated Solutions		Allocation (1)	Solutions					
Unit	Share	total sal & ben	3% Simulated Reduction		5% Simulated Reduction		8% Simulated Reduction	
CFE	43.2%	\$52,205,415		0%	\$0	0%		0%
CFCE	41.1%	\$49,709,290		0%		0%		0%
ACE	0.9%	\$1,142,752	\$0	0%	\$0	0%	\$0	0%
CDMA	13.4%	\$16,184,323	\$485,530	92%	\$809,216	92%	\$1,294,746	92%
Exec	1.2%	\$1,481,673	\$44,450	8%	\$74,084	8%	\$118,534	8%
Board	0.1%	\$169,463						
Total	100%	\$120,892,916	\$529,980	100%	\$883,300	100%	\$1,413,280	100%
Net Deficit - Post Negotiations		\$7,741,020	\$14,067,700	\$22,495,720				

Site	Allocation (2)	Scenario #1*		Scenario #2*		Scenario #3	
		Amount - Post Negotiations					
Orange Coast College	46.40%	\$3,591,833	100%	\$6,527,413	100%	\$10,438,014	100%
Savings from Non-Salary Accts.		(\$600,000)	-17%	(\$600,000)	-9%	(\$600,000)	-6%
Workload Reduction		(\$1,031,906)	-29%	(\$2,063,813)	-32%	(\$3,095,719)	-30%
VSP - A		(\$900,000)	-25%	(\$900,000)	-14%	(\$900,000)	-9%
VSP - B		(\$240,000)	-7%	(\$240,000)	-4%	(\$240,000)	-2%
Vacant Positions		(\$160,000)	-4%	(\$160,000)	-2%	(\$160,000)	-2%
Re-organization							
Non-Contractual Release Time		(\$150,000)	-4%	(\$150,000)	-2%	(\$150,000)	-1%
Savings from probable layoffs						\$0	0%
Other							
Remaining Target Deficit			\$509,927	14%	\$2,413,600	37%	\$5,292,295

		Scenario #1*		Scenario #2*		Scenario #3	
Golden West College		\$2,199,998	100%	\$3,998,040	100%	\$6,393,284	100%
Savings from Non-Salary Accts.		(\$500,000)	-23%	(\$500,000)	-13%	(\$500,000)	-8%
Workload Reduction		(\$601,988)	-27%	(\$1,203,975)	-30%	(\$1,805,963)	-28%
VSP - A		(\$545,073)	-25%	(\$545,073)	-14%	(\$545,073)	-9%
VSP - B		(\$170,879)	-8%	(\$170,879)	-4%	(\$170,879)	-3%
Vacant Positions		(\$233,000)	-11%	(\$233,000)	-6%	(\$233,000)	-4%
Re-organization	28.42%	(\$242,197)	-11%	(\$242,197)	-6%	(\$242,197)	-4%
New Revenue		(\$100,000)	-5%	(\$100,000)	-3%	(\$100,000)	-2%
Non-Contractual Release Time		(\$134,400)	-6%	(\$134,400)	-3%	(\$134,400)	-2%
Savings from probable layoffs						\$0	0%
Other							
Remaining Target Deficit		(\$327,539)	-15%	\$868,516	22%	\$2,661,772	42%

		Scenario #1*		Scenario #2*		Scenario #3	
Coastline Community College							
		\$1,251,723	100%	\$2,274,747	100%	\$3,637,558	100%
Savings from Non-Salary Accts.		(\$300,000)	-24%	(\$300,000)	-13%	(\$300,000)	-8%
Workload Reduction		(\$336,544)	-27%	(\$673,088)	-30%	(\$1,009,631)	-28%
VSP - A		(\$189,980)	-15%	(\$189,980)	-8%	(\$189,980)	-5%
VSP - B	16.17%	\$0	0%	\$0	0%	\$0	0%
Vacant Positions		(\$158,453)	-13%	(\$158,453)	-7%	(\$158,453)	-4%
Re-organization			0%		0%		0%
Non-Contractual Release Time							
Savings from probable layoffs				\$0	0%	\$0	0%
Other		(\$217,882)		(\$217,882)	-10%	(\$217,882)	-6%
Remaining Target Deficit		\$48,864	21%	\$735,344	32%	\$1,761,612	48%

		Scenario #1*		Scenario #2*		Scenario #3	
District Office		\$696,692	100%	\$1,266,093	100%	\$2,024,615	100%
Savings from Non-Salary Accts.		(\$677,605)	-97%	(\$677,605)	-54%	(\$677,605)	-33%
VSP - A		(\$180,000)	-26%	(\$180,000)	-14%	(\$180,000)	-9%
VSP - B		(\$90,000)	-13%	(\$90,000)	-7%	(\$90,000)	-4%
Vacant Positions	9.00%	(\$270,000)	-39%	(\$270,000)	-21%	(\$270,000)	-13%
Re-organization							
Savings from probable layoffs				\$0	0%	\$0	0%
Other							
Remaining Target Deficit		(\$520,913)	-75%	\$48,488	4%	\$807,010	40%

		Scenario #1*		Scenario #2*		Scenario #3	
All Sites Summary		\$7,741,020	100%	\$14,067,700	100%	\$22,495,720	100%
Savings from Non-Salary Accts.		(\$2,077,605)	-27%	(\$2,077,605)	-15%	(\$2,077,605)	-9%
Workload Reduction		(\$1,970,438)	-25%	(\$3,940,876)	-28%	(\$5,911,313)	-26%
VSP - A		(\$1,815,053)	-23%	(\$1,815,053)	-13%	(\$1,815,053)	-8%
VSP - B		(\$500,879)	-6%	(\$500,879)	-4%	(\$500,879)	-2%
Vacant Positions	99.99%	(\$821,453)	-11%	(\$821,453)	-6%	(\$821,453)	-4%
Re-organization		(\$242,197)	-3%	(\$242,197)	-2%	(\$242,197)	-1%
New Revenue				(\$100,000)	-1%	(\$100,000)	0%
Savings from probable layoffs				\$0	0%	\$0	0%
Other				(\$217,882)	-2%	(\$217,882)	-1%
Remaining Target Deficit		\$313,395	4%	\$4,351,755	31%	\$10,809,338	48%

	Scenario #1*	Scenario #2*	Scenario #3
Balance to Close Deficit			
Remaining progress toward target	\$313,395	\$4,351,755	\$10,809,338
<u>Position Reductions at \$90,000/each</u>	<u>3</u>	<u>48</u>	<u>120</u>

Total Probable layoffs	<u>3</u>	<u>48</u>	<u>120</u>
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Notes:

Allocation (1) = Salary and benefit per bargaining unit

Allocation (2) = Budget Allocation per 2010-11 Adopted Budget
Assumed \$90K total comp cost per position for VSP-A and Vacancies

19-Apr-11

- **Next Steps**
 - **May Revise Released – May 16**
 - **Tentative Budget Adoption – June 15**