

**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				
<b>Net Deficit - Pre Negotiations</b>		<b>\$8,271,000</b>	<b>\$14,951,000</b>	<b>\$23,909,000</b>				
<b>Negotiated Solutions</b>		<b>Allocation (1)</b>	<b>Solutions</b>					
<b>Unit</b>	<b>Share</b>	<b>total sal &amp; ben</b>	<b>3% Simulated Reduction</b>		<b>5% Simulated Reduction</b>		<b>8% Simulated Reduction</b>	
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						
<b>Total</b>	<b>100%</b>	<b>\$120,892,916</b>	<b>\$529,980</b>	<b>100%</b>	<b>\$883,300</b>	<b>100%</b>	<b>\$1,413,280</b>	<b>100%</b>
<b>Net Deficit - Post Negotiations</b>		<b>\$7,741,020</b>	<b>\$14,067,700</b>	<b>\$22,495,720</b>				

Site	Allocation (2)	Scenario #1*		Scenario #2*		Scenario #3	
		Amount - Post Negotiations					
<b>Orange Coast College</b>	<b>46.40%</b>	\$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							
<b>Remaining Target Deficit</b>			\$509,927	14%	\$2,413,600	37%	\$5,292,295

		Scenario #1*		Scenario #2*		Scenario #3	
<b>Golden West College</b>		<b>\$2,199,998</b>	<b>100%</b>	<b>\$3,998,040</b>	<b>100%</b>	<b>\$6,393,284</b>	<b>100%</b>
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	<b>28.42%</b>	(\$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							
<b>Remaining Target Deficit</b>		<b>(\$327,539)</b>	<b>-15%</b>	<b>\$868,516</b>	<b>22%</b>	<b>\$2,661,772</b>	<b>42%</b>

		Scenario #1*		Scenario #2*		Scenario #3	
<b>Coastline Community College</b>							
		<b>\$1,251,723</b>	<b>100%</b>	<b>\$2,274,747</b>	<b>100%</b>	<b>\$3,637,558</b>	<b>100%</b>
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	<b>16.17%</b>	\$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%
<b>Remaining Target Deficit</b>		<b>\$48,864</b>	<b>21%</b>	<b>\$735,344</b>	<b>32%</b>	<b>\$1,761,612</b>	<b>48%</b>

		Scenario #1*		Scenario #2*		Scenario #3	
<b>District Office</b>		\$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	<b>9.00%</b>	(\$270,000)	-39%	(\$270,000)	-21%	(\$270,000)	-13%
Re-organization							
Savings from probable layoffs				\$0	0%	\$0	0%
Other							
<b>Remaining Target Deficit</b>		<b>(\$520,913)</b>	<b>-75%</b>	<b>\$48,488</b>	<b>4%</b>	<b>\$807,010</b>	<b>40%</b>

		Scenario #1*		Scenario #2*		Scenario #3	
<b>All Sites Summary</b>		<b>\$7,741,020</b>	<b>100%</b>	<b>\$14,067,700</b>	<b>100%</b>	<b>\$22,495,720</b>	<b>100%</b>
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	<b>99.99%</b>	(\$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%
<b>Remaining Target Deficit</b>		<b>\$313,395</b>	<b>4%</b>	<b>\$4,351,755</b>	<b>31%</b>	<b>\$10,809,338</b>	<b>48%</b>

	Scenario #1*	Scenario #2*	Scenario #3
<b>Balance to Close Deficit</b>			
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>

<b>Total Probable layoffs</b>	<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**