

# Coast Community College District

## 2009-2010 Adopted Budget Workshop

Presented by the  
District Budget Advisory Committee

August 17, 2009  
5:00 PM

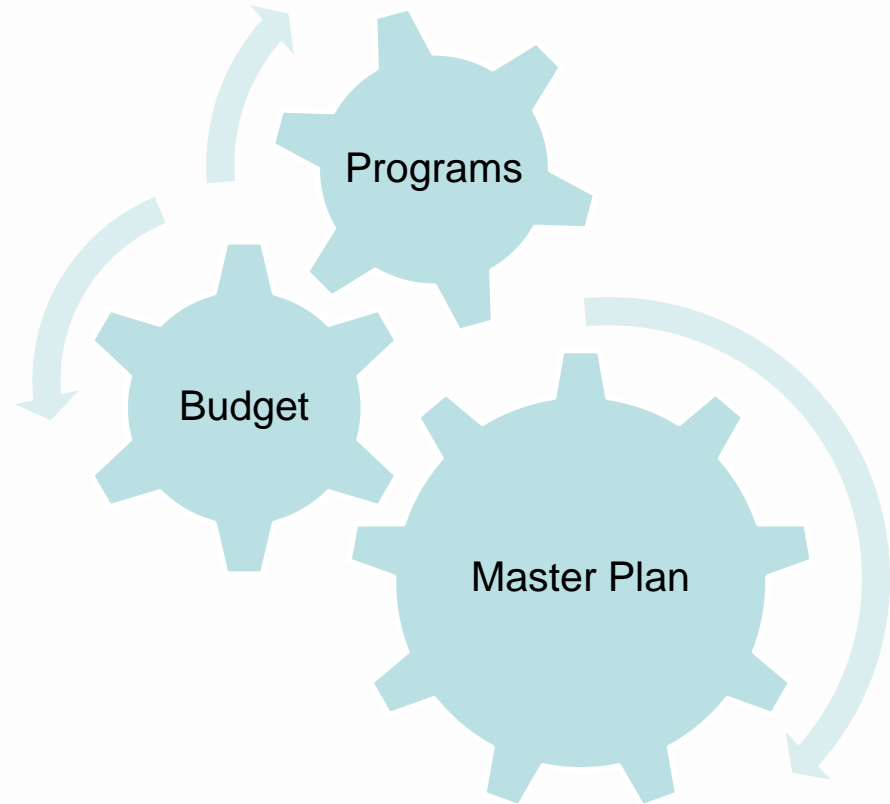


# Presenters

- Dr. Eduardo Arismendi-Pardi, Academic Senate, OCC
- Dr. Ding-Jo Currie, Interim Chancellor
- Rodney Foster, Faculty, OCC
- Lee Fuller, Student, CCC
- Raine Hambly, Classified, District
- Cheryl Stewart, Faculty, CCC

# Master Plan Goals

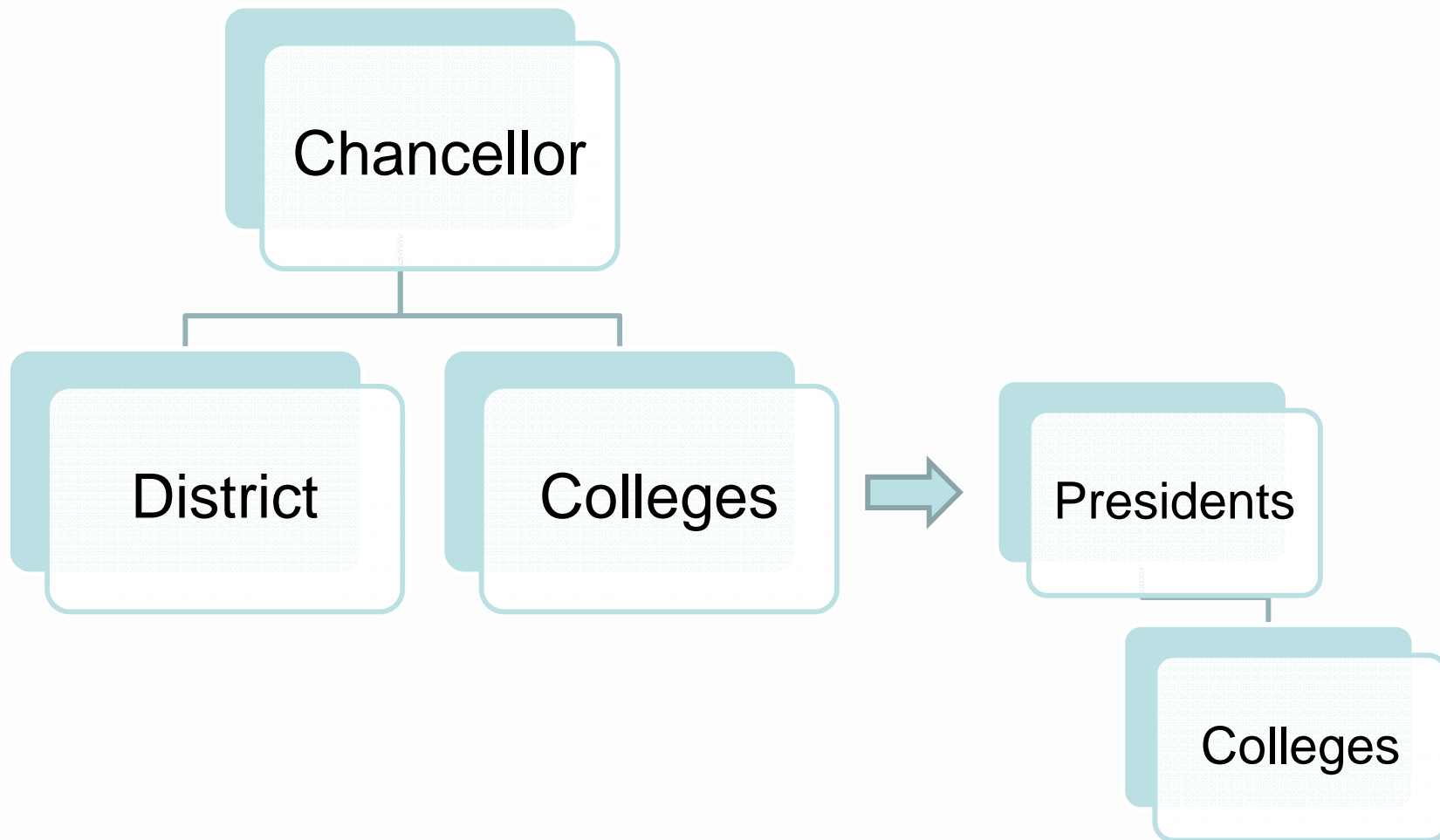
- Plan drives the budget, which drives the programs, staffing, technology, infrastructures



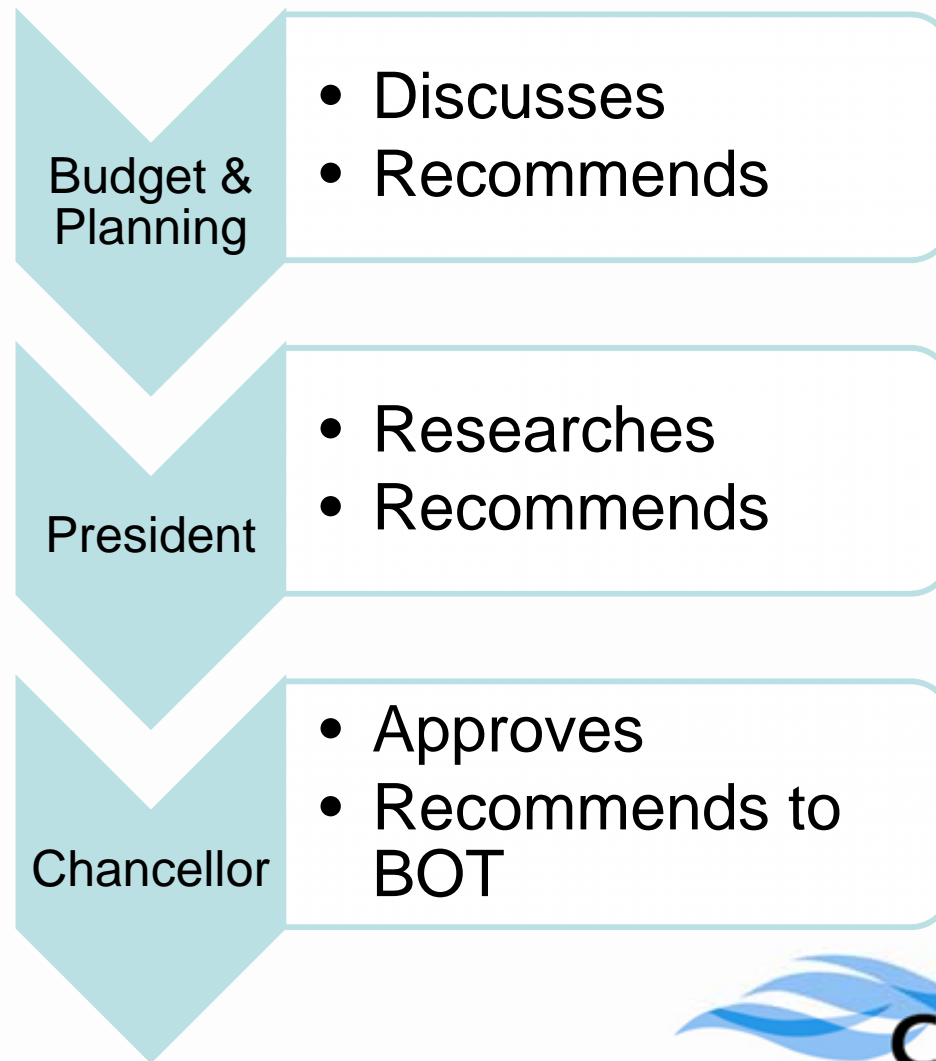
# Guiding Principles

- Provide balanced programs and support services to ensure student access and success
- Cultivate open, collaborative, and unified institutional culture
- Communicate by regular, transparent, and authentic information
- Respect and follow shared governance process agreed upon by constituencies

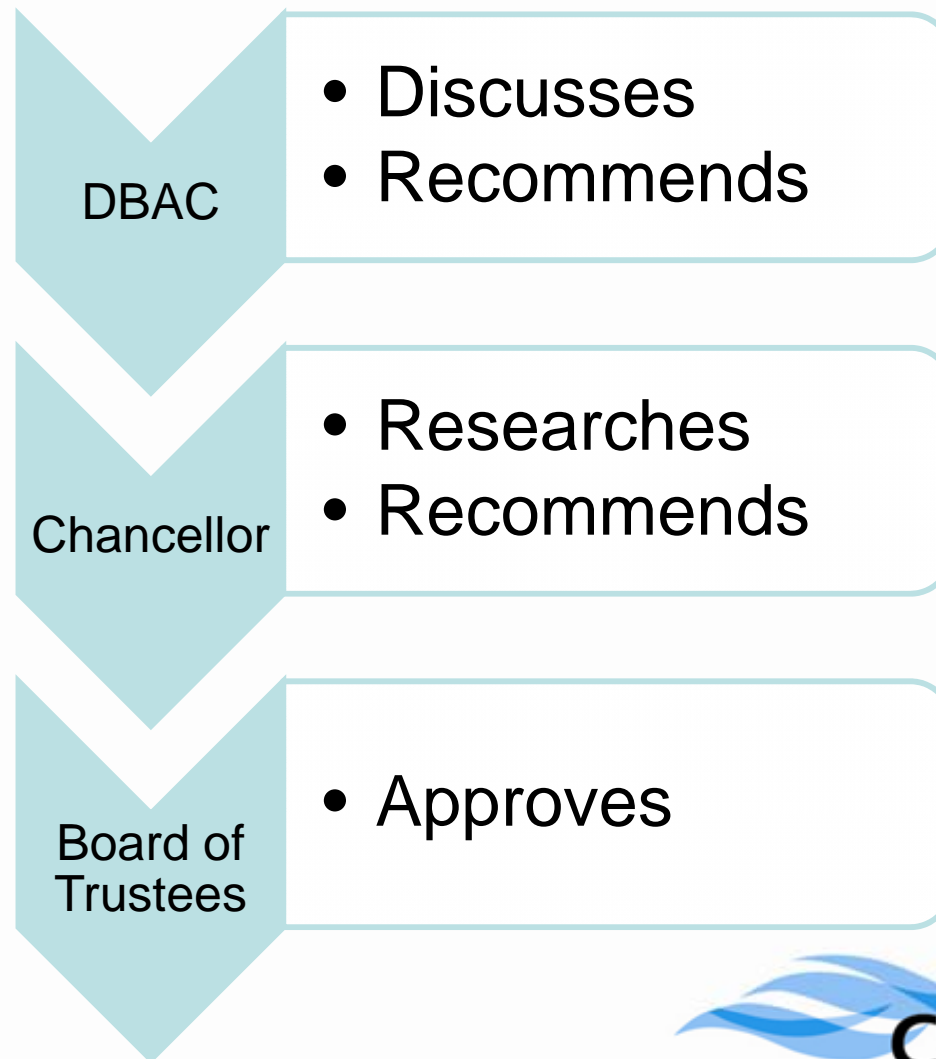
# Fiduciary Responsibilities



# Budget Development Process College Level



# Budget Development Process District Level



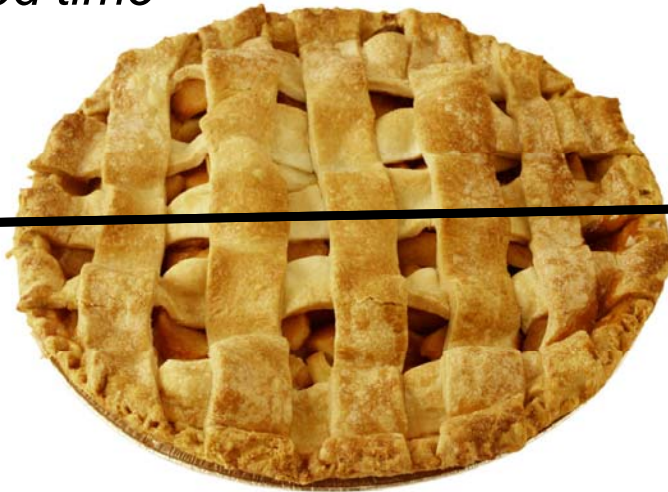
# District Budget Advisory Committee

- Minal Ajbani, Classified Representative, CCC
- Eduardo Arismendi-Pardi, Academic Senate President, OCC
- C.M. Brahmbhatt, Vice Chancellor, Administrative Services, District
- Wes Bryan, President, GWC
- Susana Castellanos-Gaona, Classified Representative, GWC
- Ding-Jo Currie, Interim Chancellor, District
- Rodney Foster, Faculty Representative, OCC
- Lee Fuller, Student Representative, CCC
- Raine Hambly, Classified Representative, District
- Helen Hawthorne, Student Representative, OCC
- Janet Houlihan, Vice President, Administrative Services, GWC
- Nancy Jones, Academic Senate Representative, CCC
- Judi Lagerlof, Classified Representative, OCC
- Dean Mancina, CFE Representative
- Michael Mandelkern, CDMA Representative
- Kevin McElroy, Vice President, Administrative Services, CCC
- Vangie Meneses, Acting President, CCC
- Rich Pagel, Vice President, Administrative Services, OCC
- Norma Pollaro, Confidentials Representative
- Jack Price, Coast CCA Representative
- Diane Restelli, Academic Senate Representative and Faculty Representative, GWC
- Amir Shakoorian, Student Representative, GWC
- Cheryl Stewart, Faculty Representative, CCC
- Denise Whittaker, Interim President, OCC
- Danny Wojciechowski, CFCE Representative

# 50% Law

## Instructional Salaries & Benefits

- Includes: faculty, teaching assistants, lab assistants
- Does not include: librarians, non-teaching counselors and reassigned time*



Everything Else

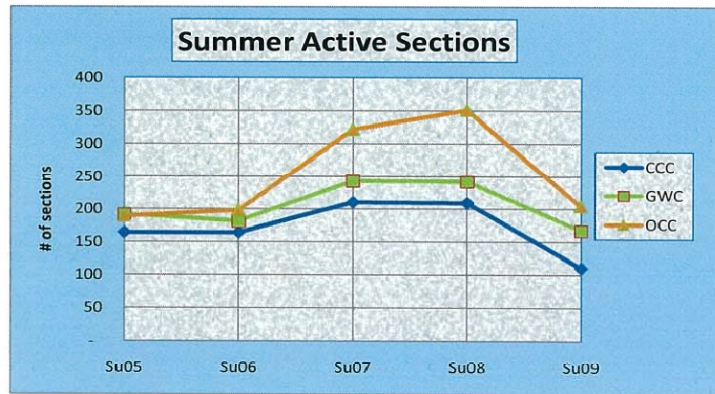
# 50% Law History

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Instructional Salaries & Benefits	70,998,327	70,668,555	75,978,128	80,692,989	81,501,504
Total Expenses (Less Exclusions)	139,938,497	141,100,481	151,486,501	159,540,718	162,813,592
Percentage	50.74%	50.08%	50.16%	50.58%	50.06%

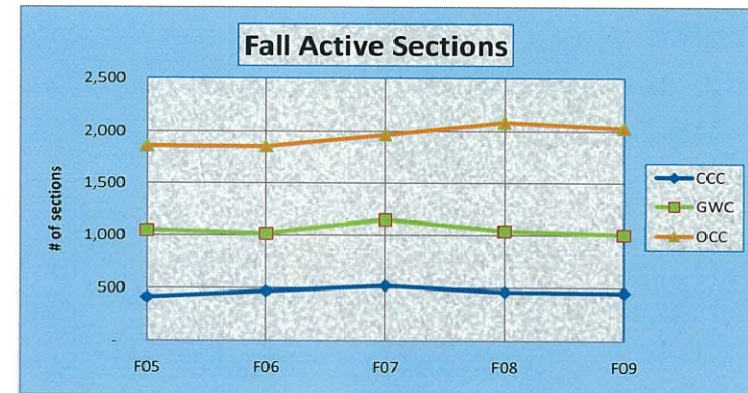
# Class Offerings – Active Sections

## Active Sections

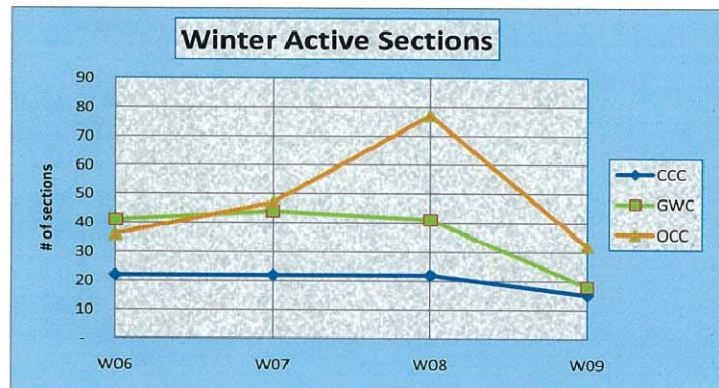
Summer	Su05	Su06	Su07	Su08	Su09
CCC	164	164	210	209	110
GWC	192	181	243	242	167
OCC	189	198	322	351	204



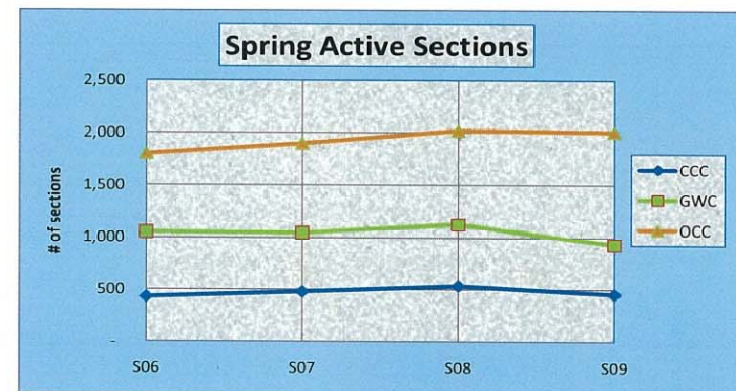
Fall	F05	F06	F07	F08	F09
CCC	410	466	520	459	450
GWC	1,047	1,014	1,146	1,039	1,002
OCC	1,858	1,853	1,965	2,084	2,028



Winter	W06	W07	W08	W09	W10
CCC	22	22	22	15	?
GWC	41	44	41	18	?
OCC	36	47	77	32	?



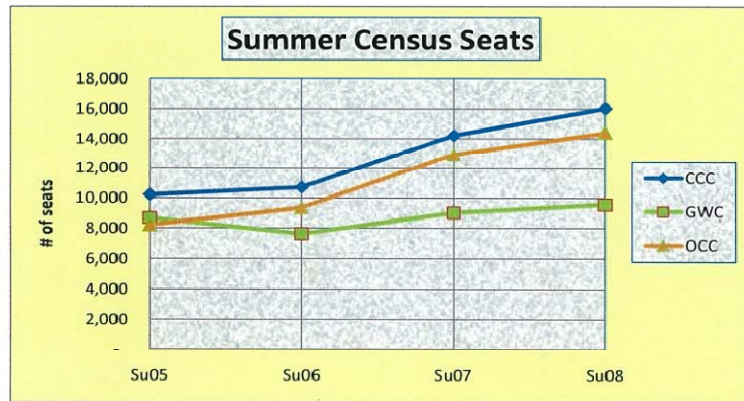
Spring	S06	S07	S08	S09
CCC	429	477	532	454
GWC	1,050	1,042	1,121	929
OCC	1,797	1,894	2,019	2,006



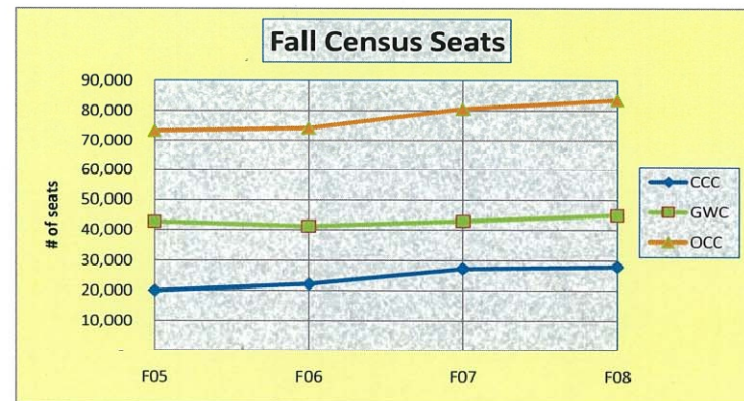
# Class Offerings – Census Seats

## Census Seats

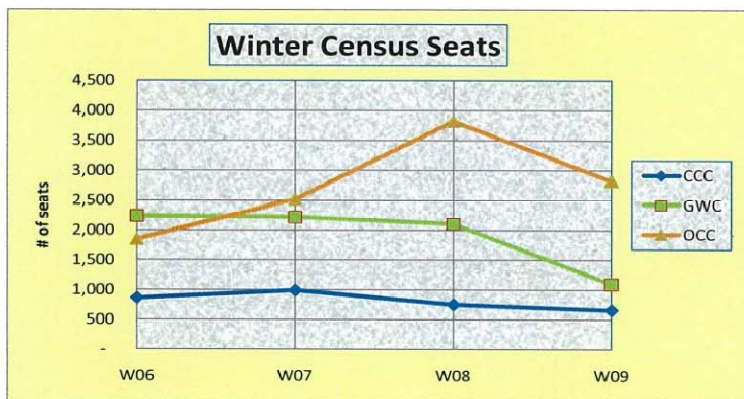
Summer	Su05	Su06	Su07	Su08
CCC	10,216	10,706	14,213	16,034
GWC	8,678	7,622	9,025	9,574
OCC	8,197	9,354	12,906	14,387



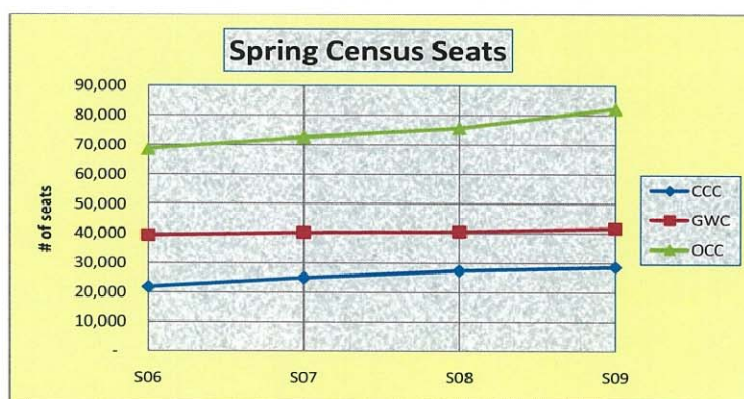
Fall	F05	F06	F07	F08
CCC	19,953	22,196	27,259	27,938
GWC	42,669	41,171	42,880	44,894
OCC	73,245	74,164	80,530	83,526



Winter	W06	W07	W08	W09
CCC	862	991	752	661
GWC	2,239	2,219	2,106	1,097
OCC	1,846	2,516	3,819	2,825



Spring	S06	S07	S08	S09
CCC	21,834	25,013	27,459	28,708
GWC	39,356	40,317	40,584	41,764
OCC	68,676	72,539	75,541	82,166



**2009-2010 BUDGET SHORTFALL**  
**AS PRESENTED IN GOVERNOR'S BUDGET as of 07/28/09**

A) Revenue Reductions

District Apportionment Reduction		\$ 5,050,000
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B) 2009-10 District Expenses

Health Benefits Increase	\$ 600,000	
Step & Column Increase	\$ 1,255,000	
Negotiated Salary Increase 2008-09	\$ 1,200,000	
Negotiated Salary Increase 2009-10	\$ 120,000	
Statutory Benefits & PERS Increase	<u>\$ 190,000</u>	
Total District Increase		\$ 3,365,000

C) Categorical Program Support

Backfill to Protect Contract Employees 2009-10	\$ 488,695	
* Backfill Due to Lack of Stimulus Package 2009-10	\$ 2,116,167	
Total Categorical Program Support		<u>\$ 2,604,862</u>

<b>Total District Budget Shortfall</b>		<b><u>\$ 11,019,862</u></b>
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\* The entire stimulus package may not be funded. If the entire stimulus package gets funded, these funds may be used to mitigate midyear budget cuts or become available at the end of year for next fiscal year.

**2009-2010 BUDGET SHORTFALL**  
**AS PRESENTED IN GOVERNOR'S BUDGET as of 8/10/09**

A) Revenue Reductions

District Apportionment Reduction

\$ 5,852,826

B) 2009-10 District Expenses

Health Benefits Increase

\$ 600,000

Step & Column Increase

\$ 1,255,000

Negotiated Salary Increase 2008-09

\$ 1,200,000

Negotiated Salary Increase 2009-10

\$ 120,000

Statutory Benefits & PERS Increase

\$ 190,000

Total District Increase

\$ 3,365,000

C) Categorical Program Support

Backfill to Protect Contract Employees 2009-10

\$ 488,695

\* Backfill Due to Lack of Stimulus Package 2009-10

\$ 2,116,167

Total Categorical Program Support

\$ 2,604,862

**Total District Budget Shortfall**

**\$ 11,822,688**

\* The entire stimulus package may not be funded. If the entire stimulus package gets funded, these funds may be used to mitigate midyear budget cuts or become available at the end of year for next fiscal year.

**Proposed Budget Solutions 2009-2010**  
**General Apportionment as of 07/28/09**

TARGET	<b><u>\$ 11,019,862.00</u></b>
One-Time Fund from Ending Balance	\$ 5,000,000.00
Reduction of Campus and District Office Operations (on-going)	\$ 2,000,000.00
Hiring Slowdown District-Wide (on-going)	\$ 2,000,000.00
Reduction in District-Wide Marketing	\$ 300,000.00
Reduction in District-Wide Travel/Conference	\$ 200,000.00
Reduction in Retiree Health Benefit Contributions from 3% to 2%	\$ 1,000,000.00
Available from Ending Balance for Categorical Programs to Protect Contract Employees	\$ 500,000.00
	<b><u>\$ 11,000,000.00</u></b>

**Proposed Budget Solutions 2009-2010**  
**General Apportionment as of 8/10/09**

TARGET	<u>\$ 11,822,688.00</u>
One-Time Fund from Ending Balance	\$ 5,822,688.00
Reduction of Campus and District Office Operations (on-going)	\$ 2,000,000.00
Hiring Slowdown District-Wide (on-going)	\$ 2,000,000.00
Reduction in District-Wide Marketing	\$ 300,000.00
Reduction in District-Wide Travel/Conference	\$ 200,000.00
Reduction in Retiree Health Benefit Contributions from 3% to 2%	\$ 1,000,000.00
Available from Ending Balance for Categorical Programs to Protect Contract Employees	\$ 500,000.00
	<u>\$ 11,822,688.00</u>

## 2009-2010 BUDGET ASSUMPTIONS

- State did not provide any funding for COLA or growth for 2009-2010
- State reduced workload measures by 3.59%.
- State reduced District apportionment by \$5.852 million for 2009-10 (on-going).
- State reduced categorical funding from as high as 62% to complete elimination of programs.
- District to receive \$2.1 million in stimulus package to backfill some of the categorical program cuts.
- District assumes \$3.365 million worth of ongoing expenses for 2009-10.
- There is a very high possibility of not receiving any stimulus packages; and due to the declining revenue, the State may exercise mid-year budget cuts.
- District is protecting all contract employee jobs during 2009-10. No layoff or furlough for 2009-10.
- District is honoring its contractual obligations related to salary increase and step and column increase, maintaining same health benefits and professional development funds for faculty and staff.
- District will experience severe downturn in revenue from State in future years. District acknowledges structural problem to its financial condition due to use of one-time money to balance 2009-10 budget along with increased expenses in future years.

# Base FTES & Target Reduction

## 2008-09 Annual ACTUAL

	BASE FTES	PERCENT	BASE FTES	PERCENT OF GROWTH	GROWTH FTES 2008-09	TARGET FTES TOTAL	SUMMER 2008 FTES	FALL/ SPRING FTES	F/S FTES ADDITIONAL EXPECTED	SUMMER 2009 FTES	Actual 2008-09	FTES OVER/ UNDER	INCREASE FTES	PERCENTAGE INCREASE FROM BASE
CCC	5,752	16.60%	5,752	1.10%	63	5,815	1,256	4,888	135	-	6,279	464	527	9.16%
GWC	10,671	30.79%	10,671	1.10%	117	10,788	1,142	9,878	(312)	-	10,708	(80)	37	0.35%
OCC	18,230	52.61%	18,230	1.10%	201	18,431	1,296	17,635	622	4	19,557	1,126	1,327	7.28%
DIST	34,653	100.00%	34,653	-	381	35,034	3,694	32,401	445	4	36,544	1,510	1,891	5.46%

Growth rate for the district is expected to be 1.1 %.

## 2009-10 TARGET

	BASE FTES	PERCENT	BASE FTES	PERCENT OF GROWTH	GROWTH FTES 2009-10	TARGET FTES TOTAL	SUMMER 2009 FTES	FALL/ SPRING FTES	F/S FTES ADDITIONAL EXPECTED	SUMMER 2010 FTES	PROJECT 2009-10	FTES OVER/ UNDER	INCREASE FTES	PERCENTAGE INCREASE FROM BASE
CCC	5,815	16.60%	5,815	-3.59%	(209)	5,606	-	-	-	-	-	-	-	-
GWC	10,788	30.79%	10,788	-3.59%	(388)	10,400	-	-	-	-	-	-	-	-
OCC	18,431	52.61%	18,431	-3.59%	(663)	17,768	-	-	-	-	-	-	-	-
DIST	35,034	100.00%	35,034	-	(1,260)	33,774	-	-	-	-	-	-	-	-

Growth rate for the district is expected to be Minus 3.59 %.

## 2010-11 TARGET

	BASE FTES	PERCENT	BASE FTES	PERCENT OF GROWTH	GROWTH FTES 2010-11	TARGET FTES TOTAL	SUMMER 2010 FTES	FALL/ SPRING FTES	F/S FTES ADDITIONAL EXPECTED	SUMMER 2011 FTES	PROJECT 2010-11	FTES OVER/ UNDER	INCREASE FTES	PERCENTAGE INCREASE FROM BASE
CCC	5,606	16.60%	5,606	0.00%	-	5,606	-	-	-	-	-	-	-	-
GWC	10,400	30.79%	10,400	0.00%	-	10,400	-	-	-	-	-	-	-	-
OCC	17,768	52.61%	17,768	0.00%	-	17,768	-	-	-	-	-	-	-	-
DIST	33,774	100.00%	33,774	-	-	33,774	-	-	-	-	-	-	-	-

Growth rate for the district is expected to be 0 %.

CATEGORICAL PROGRAMS 2009/10

GRANT	COLLEGE	TOTAL 08/09 ADJ BUDGET	% Cut	09/10 Approved		Proposed Stimulus Funds	09/10 New Allocation	09/10 District Contribution	09/10 Final Allocation	08/09
				Budget	Budget					CONTRACT LABOR ONLY
Basic Skills	CCC	114,940	32%	78,159		18,390	96,549		96,549	0
	GWC	183,974	32%	125,102		29,436	154,538		154,538	0
	OCC	158,485	32%	107,770		25,358	133,128		133,128	0
CalWorks	CCC	133,621	32%	90,862		21,379	112,241		112,241	94,170
	GWC	237,931	32%	161,793		38,069	199,862		199,862	75,148
	OCC	446,479	32%	303,606		71,437	375,043		375,043	74,496
DSPS	CCC	892,549	32%	606,933		142,808	749,741		749,741	374,165
	GWC	763,076	32%	518,892		122,092	640,984		640,984	521,860
	OCC	1,129,888	32%	768,324		180,782	949,106		949,106	598,035
EOPS	CCC	342,296	32%	232,761		54,767	287,528		287,528	235,017
	GWC	1,357,755	32%	923,273		217,241	1,140,514		1,140,514	524,203
	OCC	1,488,076	32%	1,011,892		238,092	1,249,984		1,249,984	589,803
CARE	CCC	33,518	32%	22,792		5,363	28,155		28,155	17,589
	GWC	73,444	32%	49,942		11,751	61,693		61,693	6,852
	OCC	120,597	32%	82,006		19,296	101,302		101,302	14,732
Economic Dev	GWC	205,000	62%	77,900		61,500	139,400	32,800	172,200	180,117
	OCC	220,764	62%	83,890		66,229	150,119	35,322	185,441	18,948
Matriculation CR	CCC	626,015	62%	237,886		187,805	425,691	100,162	525,853	372,982
	GWC	739,396	62%	280,970		221,819	502,789	118,303	621,092	602,574
	OCC	1,138,287	62%	432,549		341,486	774,035	182,126	956,161	950,698
Matriculation NCR	CCC	124,064	62%	47,144		37,219	84,363	19,850	104,213	111,154
	GWC	828	62%	315		248	563	132	695	0
Transfer & Articulation	CCC	4,000	62%	1,520		1,200	2,720		2,720	0
	GWC	4,000	62%	1,520		1,200	2,720		2,720	0
	OCC	4,000	62%	1,520		1,200	2,720		2,720	0
Total Restricted Funds		10,542,983		6,249,321		2,116,167	8,365,488	488,695	8,854,183	
Part-Time Faculty Parity	District-wide	1,520,706	62%	577,868		456,212	1,034,080			

**COMPARISON OF BEGINNING BALANCE AND REVENUE**  
**Combined General Fund**

	<b>ACTUAL 2004-2005</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ACTUAL 2007-2008</b>	<b>ACTUAL 2008-2009</b>
<b>BEGINNING BALANCE*</b>	8,860,639	11,806,914	19,125,024	28,794,303	23,601,080
<b>FEDERAL REVENUE</b>	7,443,466	7,445,875	6,747,733	7,582,538	8,359,093
<b>STATE REVENUE</b>	73,598,196	83,020,491	97,649,095	99,114,856	95,160,682
<b>LOCAL REVENUE</b>	99,817,864	100,357,376	109,065,211	111,482,137	115,332,766
<b>OTHER FINANCING</b>	8,026,030	34,228	11,182	2,447	3,075

\*INCLUDES COLLEGE BEGINNING BALANCES

**COMPARISON OF EXPENSES**  
Combined General Fund

	<b>ACTUAL 2004-2005</b>	<b>ACTUAL 2005-2006</b>	<b>ACTUAL 2006-2007</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>
<b>CERTIFICATED SALARIES</b>	62,118,104	65,533,107	72,646,093	81,423,245	83,247,033
<b>CLASSIFIED SALARIES</b>	44,544,391	46,335,770	50,327,119	55,929,069	56,482,759
<b>STAFF BENEFITS</b>	45,468,636	43,158,971	42,092,522	45,267,659	48,164,793
<b>BOOKS &amp; SUPPLIES</b>	4,769,576	4,576,619	4,732,962	5,259,579	4,289,347
<b>OTHER OPERATING EXP &amp; SVCS</b>	17,845,004	16,975,797	20,039,794	20,955,085	22,659,384
<b>CAPITAL OUTLAY</b>	6,615,044	3,374,549	5,215,648	5,713,968	2,345,078
<b>STUDENT AID &amp; OTHER OUTGO</b>	4,578,665	3,646,523	8,749,138	8,826,593	4,171,514

**COMPARISON OF STATE COLA vs. DISTRICT SALARY INCREASES  
2000-2009**

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07*	2007-08	2008-09**	Total
<b>State Provided COLA</b>	4.17%	3.87%	2.00%	0.00%	2.41%	4.23%	5.92%	4.53%	0.68%	27.81%
<b>1/2 Prior Year Growth at P2</b>	0.56%	1.31%	0.96%	1.42%	0.00%	1.24%	0.00%	0.59%	0.73%	6.81%
<b>District Salary Increase</b>	6.50%	5.29%	3.00%	1.50%	3.00%	6.00%	7.38%	6.00%	2.73%	41.40%
<b>Increase Over COLA &amp; Growth</b>	1.77%	0.11%	0.04%	0.08%	0.59%	0.53%	1.46%	0.88%	1.32%	6.78%

\*District salary increase for faculty only

\*\*District salary increase for faculty only. Others provided 2.11% salary increase.

## Actual Expenses 2008-2009

		GENERAL PURPOSE/ UNRESTRICTED				CATEGORICAL/ RESTRICTED			
DESCRIPTION	ACCT CODE	GENERAL PURPOSE	SAL %	SAL & BEN %	TOT EXP %	RESTRICTED	SAL %	SAL & BEN %	TOT EXP %
ACADEMIC SALARIES	1000	71,247,206	57.0%	42.2%	36.9%	4,321,458	29.7%	23.3%	15.5%
ACADEMIC MANAGERS	1000	7,319,207	5.9%	4.3%	3.8%	359,161	2.5%	1.9%	1.3%
CLASSIFIED SALARIES	2000	39,299,253	31.4%	23.2%	20.4%	9,065,127	62.3%	48.8%	32.4%
CLASSIFIED MANAGERS	2000	7,100,489	5.7%	4.2%	3.6%	795,134	5.5%	4.3%	2.8%
<b>TOTAL SALARIES</b>		<b>124,966,155</b>	<b>100.0%</b>	<b>73.9%</b>	<b>64.7%</b>	<b>14,540,880</b>	<b>100.0%</b>	<b>78.3%</b>	<b>52.0%</b>
EMPLOYEE BENEFITS	3000	44,072,466		26.1%	22.8%	4,023,691		21.7%	14.4%
<b>TOTAL SAL. &amp; BENEFITS</b>		<b>169,038,621</b>		<b>100.0%</b>	<b>87.5%</b>	<b>18,564,571</b>		<b>100.0%</b>	<b>66.4%</b>
SUPPLIES AND MATERIALS	4000	2,631,583			1.4%	1,657,763			5.9%
OTHER OPER. EXP. & SERV.	5000	18,407,268			9.5%	4,234,519			15.2%
CAPITAL OUTLAY	6000	911,784			0.5%	1,433,594			5.1%
OTHER OUTGO	7000	2,085,127			1.1%	2,068,510			7.4%
<b>TOTAL EXPENDITURES</b>		<b>193,074,383</b>			<b>100.0%</b>	<b>27,958,957</b>			<b>100.0%</b>

### Historical Percentage of Total Salary and Benefits to Total Expenditures

Year	2004/05	2005/06	2006/07	2007/08	2008/09
Percentage	85.3%	88.0%	84.1%	84.3%	87.5%

## 2008-2009 ACTUAL EXPENSES ACADEMIC SALARIES

ACCT CODE	DESCRIPTION	GEN PURPOSE/ UNRESTRICTED	SALARY %	CATEGORICAL/ RESTRICTED	SALARY %
1100	INSTRUCTOR CONTRACT	37,236,961	47.4%	637,087	13.6%
1200	NON-INSTRUCTIONAL CONTRACT	4,149,066	5.3%	1,357,424	29.0%
1200	RELEASE TIME	2,688,024	3.4%	278,959	6.0%
1200	CERT MANAGEMENT CONTRACT	7,319,207	9.3%	359,161	7.7%
1300	INSTRUCTOR HOURLY	25,354,381	32.3%	746,716	16.0%
1400	NON-INSTRUCTIONAL HOURLY	1,818,774	2.3%	1,301,272	27.8%
	<b>TOTAL EXPENDITURES</b>	<b>78,566,413</b>	<b>100.0%</b>	<b>4,680,619</b>	<b>100.0%</b>

## 2008-2009 ACTUAL EXPENSES CLASSIFIED SALARIES

ACCT CODE	DESCRIPTION	GEN PURPOSE/ UNRESTRICTED	SALARY %	CATEGORICAL/ RESTRICTED	SALARY %
2100	NON-INSTR CONTRACT	30,450,103	65.6%	5,340,078	54.2%
2100	NON-INSTRUCTIONAL MANAGERS	7,100,489	15.3%	795,134	8.1%
2200	INSTRUCTIONAL CONTRACT	3,751,639	8.1%	195,188	2.0%
2300	NON-INSTRUCTIONAL HOURLY	4,226,122	9.1%	2,779,009	28.2%
2400	INSTRUCTIONAL HOURLY	871,389	1.9%	750,852	7.6%
	<b>TOTAL EXPENDITURES</b>	<b>46,399,742</b>	<b>100.0%</b>	<b>9,860,261</b>	<b>100.0%</b>

## 2008-2009 ACTUAL EXPENSES

DESCRIPTION	COLLEGE CODE	GENERAL PURPOSE/ UNRESTRICTED (1)	CATEGORICAL/ RESTRICTED (2)	TOTAL GENERAL FUND
Orange Coast College	2	83,741,518	10,056,874	93,798,392
Golden West College	3	50,181,497	7,186,704	57,368,201
Coastline Comm College	8	27,066,435	9,443,976	36,510,411
District Office	1	13,418,354	962,407	14,380,761
District-Wide	6, 9	18,666,579	308,696	18,975,275
<b>TOTAL EXPENDITURES</b>		<b>193,074,383</b>	<b>27,958,657</b>	<b>221,033,040</b>

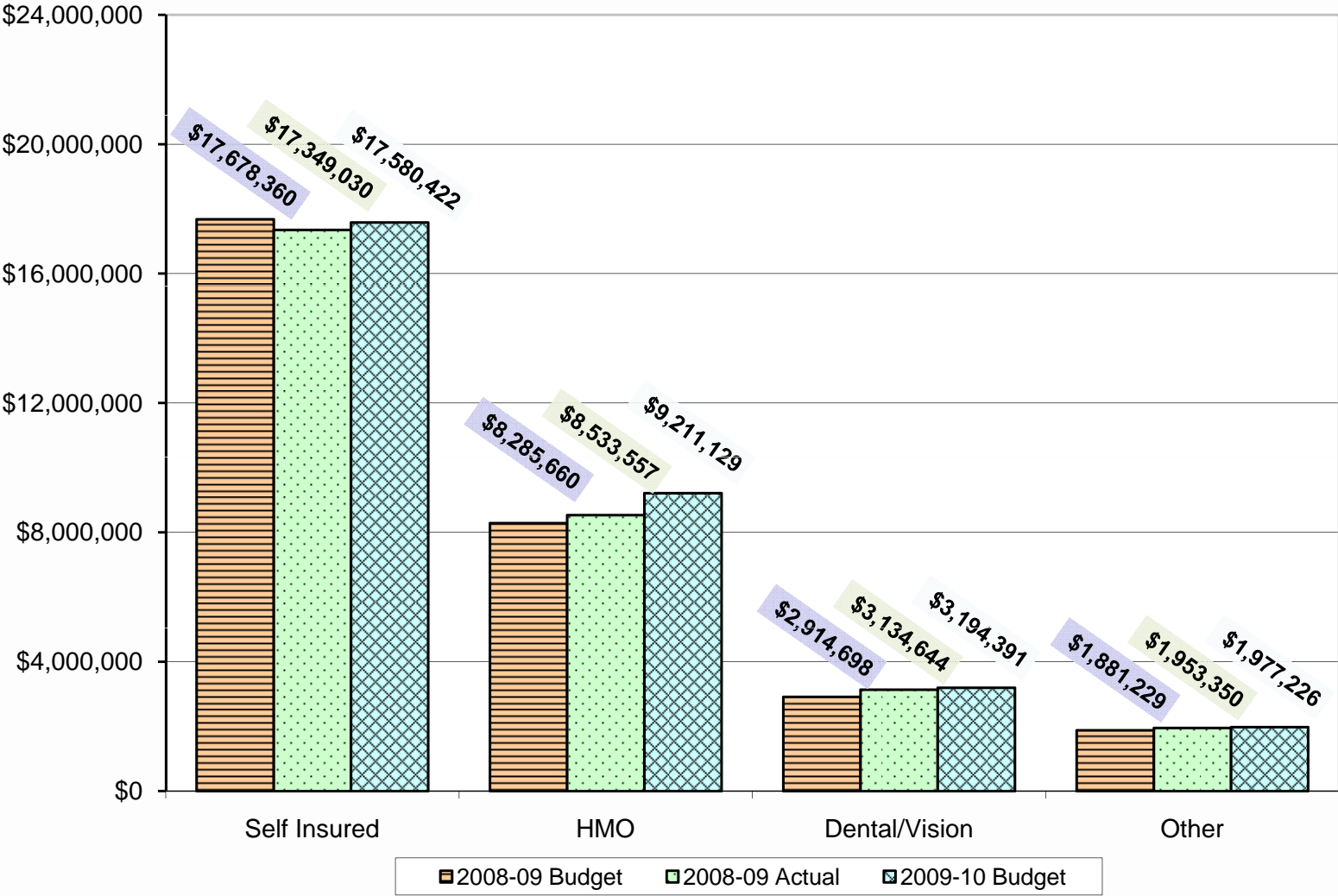
(1) Funds available to college via budget allocation model which includes dedicated revenue

(2) Categorical programs are restricted by the program guidelines

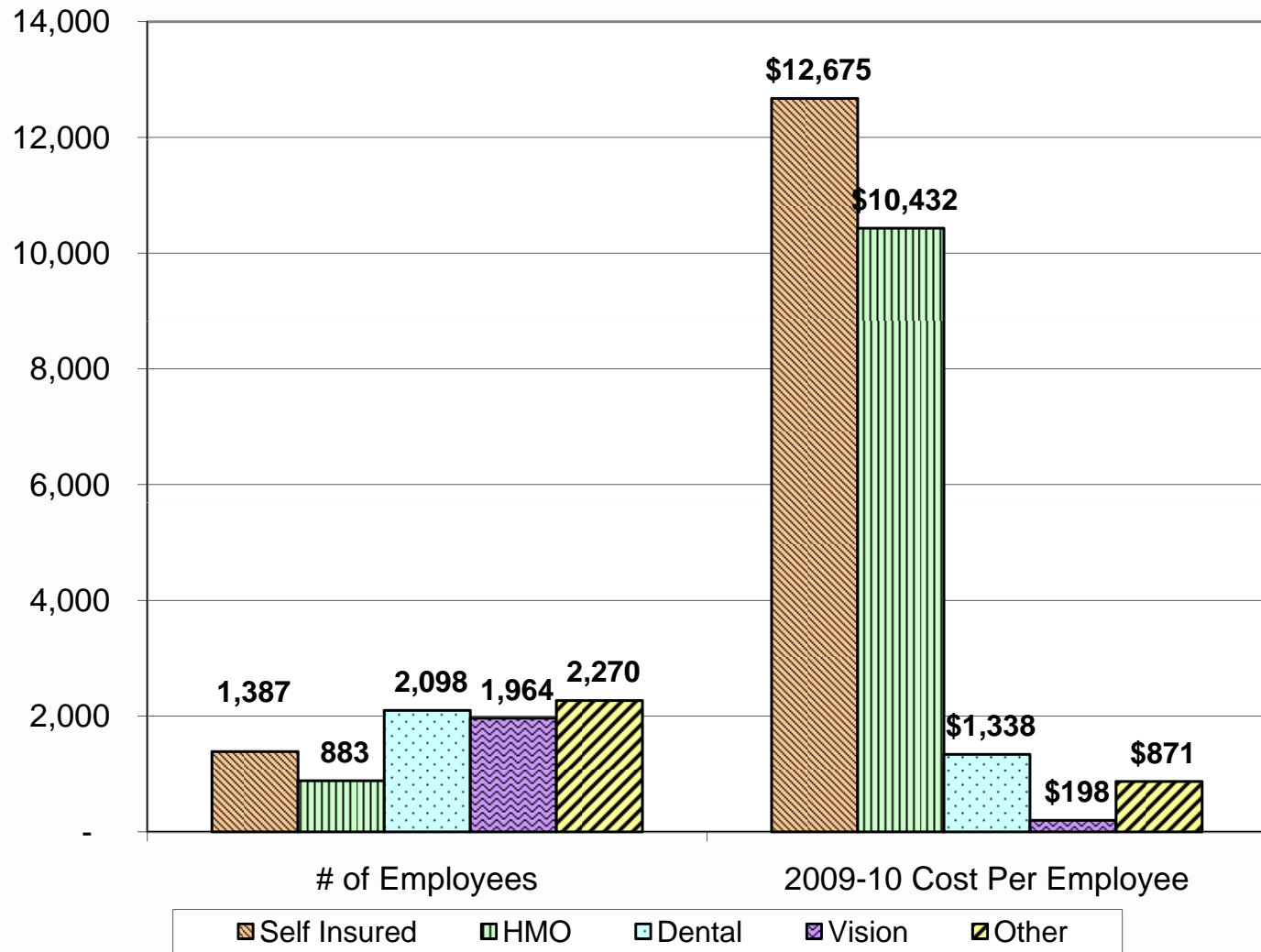
**SITE DETAIL - UNRESTRICTED GENERAL FUND  
2008-2009 ACTUAL EXPENSES**

		OCC (2)		GWC (3)		CCC (8)		DISTRICT OFFICE (1)		DISTRICT-WIDE (6 & 9)		TOTAL	
DESCRIPTION	ACCT CODE	GENERAL PURPOSE	TOT EXP %	GENERAL PURPOSE	TOT EXP %	GENERAL PURPOSE	TOT EXP %	GENERAL PURPOSE	TOT EXP %	GENERAL PURPOSE	TOT EXP %	GENERAL PURPOSE	TOT EXP %
ACADEMIC SALARIES	1000	38,021,012	45.5%	22,734,337	45.3%	9,679,045	35.8%	1,560	0.0%	811,252	4.3%	71,247,206	36.9%
ACADEMIC MANAGERS	1000	2,884,866	3.4%	1,858,873	3.7%	1,645,216	6.1%	930,252	6.9%	-	0.0%	7,319,207	3.8%
CLASSIFIED SALARIES	2000	16,371,219	19.5%	10,130,026	20.2%	6,108,201	22.6%	6,060,932	45.2%	628,875	3.4%	39,299,253	20.4%
CLASSIFIED MANAGERS	2000	2,161,339	2.6%	1,667,455	3.3%	1,214,638	4.5%	1,952,433	14.6%	104,624	0.6%	7,100,489	3.6%
<b>TOTAL SALARIES</b>		<b>59,438,436</b>	<b>71.0%</b>	<b>36,390,691</b>	<b>72.5%</b>	<b>18,647,100</b>	<b>68.9%</b>	<b>8,945,177</b>	<b>66.7%</b>	<b>1,544,751</b>	<b>8.3%</b>	<b>124,966,155</b>	<b>64.7%</b>
EMPLOYEE BENEFITS	3000	16,725,462	20.0%	10,185,588	20.3%	4,873,663	18.0%	3,137,958	23.4%	9,149,795	49.0%	44,072,466	22.8%
<b>TOTAL SAL. &amp; BENEFITS</b>		<b>76,163,898</b>	<b>91.0%</b>	<b>46,576,279</b>	<b>92.8%</b>	<b>23,520,763</b>	<b>86.9%</b>	<b>12,083,135</b>	<b>90.1%</b>	<b>10,694,546</b>	<b>57.3%</b>	<b>169,038,621</b>	<b>87.5%</b>
SUPPLIES AND MATERIALS	4000	1,454,048	1.7%	455,634	0.9%	372,992	1.4%	98,628	0.7%	250,281	1.3%	2,631,583	1.4%
OTHER OPER. EXP. & SERV.	5000	5,725,190	6.8%	2,969,024	6.0%	2,995,914	11.1%	1,155,284	8.6%	5,561,856	29.8%	18,407,268	9.5%
CAPITAL OUTLAY	6000	254,602	0.3%	118,977	0.2%	110,736	0.4%	81,307	0.6%	346,162	1.9%	911,784	0.5%
OTHER OUTGO	7000	143,780	0.2%	61,583	0.1%	66,030	0.2%	-	0.0%	1,813,734	9.7%	2,085,127	1.1%
<b>TOTAL EXPENDITURES</b>		<b>83,741,518</b>	<b>100.0%</b>	<b>50,181,497</b>	<b>100.0%</b>	<b>27,066,435</b>	<b>100.0%</b>	<b>13,418,354</b>	<b>100.0%</b>	<b>18,666,579</b>	<b>100.0%</b>	<b>193,074,383</b>	<b>100.0%</b>

# HEALTH BENEFITS



## 2009-2010 HEALTH BENEFITS



# College Reports

- CCC – Dr. Vangie Meneses
- GWC – Wes Bryan
- OCC – Denise Whittaker

## 2008-2009 Ending Balance

District Wide Beginning Balance		23,601,080
Unrestricted GF Revenue	+	190,570,091
Unrestricted GF Expense	-	<u>193,074,383</u>
<b>District Wide Ending Balance</b>		<b>21,096,788</b>
Entity Balances		
Orange Coast College		516,916
Golden West College		24,495
Coastline Community College		633,204
District Site		<u>317,119</u>
Total Entity Balances	-	1,491,734
<b>NET DISTRICT ENDING BALANCE</b>		<b>19,605,054</b>
Transfer for On-Going Expenses	-	5,852,826
Reserve for Categorical Backfill	-	488,695
Reserve for Mid-Year Budget Cuts		<u>-</u>
<b>DISTRICT GENERAL RESERVE (6% of GF)</b>		<b>13,263,533</b>

**Budget Shortfall Forecast for Future Years - as of 07/28/09**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
A) 2009-10 Budget Reduction (covered by one-time funds)	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Estimated Mandatory Increase (1%)			
STRS	\$ 540,000	\$ 1,080,000	\$ 1,080,000
PERS	\$ 430,000	\$ 860,000	\$ 860,000
	<u>\$ 5,970,000</u>	<u>\$ 6,940,000</u>	<u>\$ 6,940,000</u>
 B) To Protect Categorical Contract Employees	 <u>\$ 1,500,000</u>	 <u>\$ 1,500,000</u>	 <u>\$ 1,500,000</u>
 C) Negotiable Items			
Salary Increase			
CFE	\$ 400,000	unknown	unknown
CFE/Classified	unknown	unknown	unknown
CCA	unknown	unknown	unknown
CDMA/Other	unknown	unknown	unknown
 Health Benefits	\$ 600,000	\$ 1,200,000	\$ 1,800,000
 Step & Column	\$ 1,200,000	\$ 2,400,000	\$ 3,600,000
	<u>\$ 2,200,000</u>	<u>\$ 3,600,000</u>	<u>\$ 5,400,000</u>
 TOTAL SHORTFALL	 <u>\$ 9,670,000</u>	 <u>\$ 12,040,000</u>	 <u>\$ 13,840,000</u>
CUMULATIVE SHORTFALL	<u>\$ 9,670,000</u>	<u>\$ 21,710,000</u>	<u>\$ 35,550,000</u>

**Assumptions**

- There will be no COLA or Growth Funds available for next 3 years.
- PERS and STRS increase for next two years is limited to 1%.
- Faculty contract will expire June 30, 2011. Health benefits and automatic step/column increases will continue in future years.
- CFE/Classified and CCA Contract will expire June 30, 2010. Health benefits and automatic step/column increases will continue in future years.
- District will backfill categorical contract employees up to \$1.5 million to protect contract employees' jobs and services.

**Budget Shortfall Forecast for Future Years as of 8/10/09**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
A) 2009-10 Budget Reduction (covered by one-time funds)	\$ 5,822,688	\$ 5,822,688	\$ 5,822,688
Estimated Mandatory Increase (1%)			
STRS	\$ 540,000	\$ 1,080,000	\$ 1,080,000
PERS	\$ 430,000	\$ 860,000	\$ 860,000
	<b>\$ 6,792,688</b>	<b>\$ 7,762,688</b>	<b>\$ 7,762,688</b>
B) To Protect Categorical Contract Employees	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
C) Negotiable Items			
Salary Increase			
CFE	\$ 400,000	unknown	unknown
CFE/Classified	unknown	unknown	unknown
CCA	unknown	unknown	unknown
CDMA/Other	unknown	unknown	unknown
Health Benefits	\$ 600,000	\$ 1,200,000	\$ 1,800,000
Step & Column	\$ 1,200,000	\$ 2,400,000	\$ 3,600,000
	<b>\$ 2,200,000</b>	<b>\$ 3,600,000</b>	<b>\$ 5,400,000</b>
<b>TOTAL SHORTFALL</b>	<b>\$ 10,492,688</b>	<b>\$ 12,862,688</b>	<b>\$ 14,662,688</b>
<b>CUMULATIVE SHORTFALL</b>	<b>\$ 10,492,688</b>	<b>\$ 23,355,376</b>	<b>\$ 38,018,064</b>

**Assumptions**

- There will be no COLA or Growth Funds available for next 3 years.
- PERS and STRS increase for next two years is limited to 1%.
- Faculty contract will expire June 30, 2011. Health benefits and automatic step/column increases will continue in future years.
- CFE/Classified and CCA Contract will expire June 30, 2010. Health benefits and automatic step/column increases will continue in future years.
- District will backfill categorical contract employees up to \$1.5 million to protect contract employees' jobs and services.

# Looking ahead . . .

1. Start 2010-11 and future years budget planning NOW!
2. Enhance prudent fiscal management.
3. Increase alternative/external revenue streams.
4. Collective efforts from EVERYONE – Coast & our communities.