

This is a daily changing spreadsheet of ideas and assumptions - always reference the as of date to ensure common understanding

Budget Strategies Leadership Taskforce Pricing thoughts

GREEN is Implemented - only GREEN saves \$

As of: **June 4, 2024**

Potential Budget Reduction Strategies Already Implemented as of February 2024 for 2023-2024 Budget:

Estimated \$
\$0 = not priced
N/A not viable

Possibly Realized \$ estimated

			23-24	24-25	25-26
Items already in the formal discussion for action or implemented:					
A.	1	Canceled or removed 30.5 FTE positions from 23-24 ECCD Position Control as of April 23, 2024			
	2	Savings from unfilled positions 7/1/23 – 3/31/24			
		2a - approximately 1 additional month of savings from unfilled positions			
	3	Anticipated Indirect Overhead transfers from restricted/categorical funds: \$500,000	\$500,000	\$500,000	\$500,000
	4	Measure E labor cost transfers as of 12/31/23: \$348,720	\$180,671	\$50,000	\$100,000
		a - Measure E cost transfers for Fund 11 work in FY 23-24 (com and grass areas)	\$75,000	\$50,000	\$25,000
	5	Strategic use of categorical funds to support College operations: \$750,000	\$750,000	\$750,000	\$750,000
	6	One time/recurring Fund 12 and other funds to Fund 11 – indirect transfers – duplicative to A 3	\$600,000	\$0	\$0
	7	Open Position Review – Hiring Slow Down Spring 2024	\$0	\$0	\$0
	8	Reduce number of sabbaticals from 12 to 4 for 2024-2025	\$264,000	\$0	\$264,000
	9	Hiring frost/freeze effective March 2024 exceptions for mission critical or legally required positions (?further President direction coming?)	\$0	\$264,000	\$264,000
		Reduce new faculty recruitments down in order to meet and not exceed the Faculty Obligation Number (FON) – Consider current projected Fall 2024 required FON, projected Fall 2024 Faculty FTEF, and current Spring 2024 FT Faculty recruitments (10 recruitments and up to 11 positions), full time 4 positions \$390,264, Class III \$280k, Class II benefits \$55k	\$289,021	\$289,021	reevaluate from 24-25
	11	Restrict all non-essential travel effective Spring 2024 (\$774,058 total budget, \$537,294 unspent, >\$250,000?) – Grant funded travel may still occur as long as costs are fully borne by the grant/categorical	\$250,000		
	12	Identify additional strategic use of categorical fund usage through Spring 2024 and into 2024-2025 - a - one time lottery covid IP	\$250,000		
	13	Cancel specific positions due to retirements or vacancies that were previously filled as of July 1, 2023	\$107,831	TBD	TBD
	14	New positions created after July 1, 2023	(\$500,000)		
From D.4	b - Management/Supervision		\$336,044	\$336,044	
		Subtotal	\$7,885,901	\$6,495,147	\$8,057,391
					\$7,457,326
Items potentially inconvenient but seem reasonable and appropriate as soon as possible					
B.	1	Elimination of the EASE program (2,452 enrollment at \$14 per plus admin fee of \$2,500. Need decision prior to 5/1/24.	\$36,828	\$0	\$8,100
	2	Modified Zero base budget/Discretionary reductions with targets by area at start of 24-25 FY, 2/24 actuals + encumbrances – goal	\$2,000,000		
	3	Reduce non-mission critical spending – budget block or transfer blocks - need committee specific ideas (items would be included in 29b underrun)	Carlos & Jeff S.		
	4	Reduce spending on outside vendors, professional experts, or other outsourced work (ALMA, Marcom, others) (past not Fund 11)	\$100,000	\$0	\$0
	5	Reduce non-mission critical reassignments and special reassignment time (Fund 11 and 12)	JH info to C&JS		
	6	Reduce costs for outside speakers (Fund 11) 23-24 \$98,555 budget 3/5/24 unspent \$61,561	\$30,000		
	7	Reduce temporary non-classified budgets – Mission critical and keep reductions away from students, < spending >\$400k	\$400,000		
	8	Reducing the CFA schedule or require revenue neutral/positive events – explore options for hiring temps through temp agencies	\$202,527	\$202,527	\$202,527
	9	Review any overlapping functionality and make use of systems we already have - what does this mean? Licenses reductions / software	\$75,000		
	10	Review energy costs and renewables – heating/cooling, others	\$25,000		
	11	Program Review/Reduction – Program Discontinuance for low enrolled or non-viable programs – Moved to C7	\$0		
	12	ECCD Vehicle Program – internal costs for maintenance vs bus/van rentals (sunk costs, new fees far outcost continued operations - vehicles, maint, insurance)	N/A	\$0	\$0
	13	2023-2024 Fiscal Year end Fund 11 underruns and 2024-2025 related budget reduction	\$4,000,000		
moved	14	Total ECC software/enterprise review. Total budget within IT savings depends on campus no use/need decisions. \$3,888,392 budget	\$100,000		
	15	Campus wide copier review - total cost of ownership (procurement bid in process)	\$50,000		
	16	Fund 11 to Fund 12 Technology			
	17	Fund 11 to Fund 41 Capital Outlay			
	18	Fund 11 to Fund 61 Worker's Compensation			
	19	Fund 11 to Fund 62 Insurance			
	20	Fund 11 to Fund 69 OPEB - depends on retirees & current funding			
	20b	Proper facilities budgeting, Requires unforeseen/emergency repairs and proper Fund 41 charging			
	21	Elimination of the retiree plaques (\$2,000/year or more)	\$2,000		
	22	Elimination of the pancake breakfast on PD Day. (Tuan Hua can get #s)	\$5,000		
	23	Elimination of the lunch on PD Day. (Tuan Hua can get #s)	\$18,000		
	24	Elimination of an in-person graduation ceremony and host an online ceremony. (Ann O'Brien can get #s), charge grad fee, \$ is 22-23	\$147,000		
moved	26	Current 23-24 FY budget underruns to be booked – contrast with line items that have been reduced like #1, 2 or 6 as examples	\$1,000,000		
	27	Lecture - Lab Parity discussions March 2024	(\$55,825)		
	28	Insurance Trust account funding	(\$1,000,000)		
	29	Combining all current year 23-24 spending /budget reductions "current year underruns" - not including full time employees"			
	29a	Total ECC software/enterprise review. Total budget within IT savings depends on campus no use/need decisions. \$3,888,392 budget	\$100,000		
	29b	Current 23-24 FY budget underruns to be booked - contrast with line items that have been reduced like #1, 2 or 6 as examples	\$1,000,000	\$3,500,000	
	29c	Restrict all non-essential travel effective Spring 2024 (\$774,058 total budget, \$537,294 unspent, >\$250,000?) within the above underrun	\$250,000	\$250,000	\$250,000

29d Modified Zero base budget/Discretionary reductions with targets by area at start of 24-25 FY,2/24 actuals+ encumbrances

Items that might be difficult

- C. 1 Retirement incentive for 2024-2025 – Does not exist for PERS. Does exist for STRS but College can research.
 - a - STRS 2 year service credit option for qualifying STRS members - **NO CURRENT DEFINITION PLACEHOLDER LINE**
 - b - SERP for qualifying PERS & other members - **NO CURRENT DEFINITION PLACEHOLDER LINE**
- 2 Department Chairs - **what does this mean?**
- 3 ~~Reorganized Divisions – duplicative thought see C6~~
- 4 ~~Review organizational structure for potential consolidation and gains in efficiency, see C-6~~
- 5 Individual employee choices to reduce their hours to save money
- 6 Program Review/Reduction – Program Discontinuance for low enrolled or non-viable programs
- aaa 25 Review extra curricular programs (like athletics, debate, forensics, journalism, etc)

Items that are probably difficult WORST CASE SCENARIO

- D. 1 Furlough days if allowable under CBA per day
 - a - ECCE
 - b - Management/Supervision
 - c - AFT all (\$0 due to can't reduce instructional class days)
 - d - Confidential
 - e - POA
- 2 Temporary salary reductions (1% across campus based on 23-24 baseline)
 - a - ECCE
 - b - Management/Supervision
 - c - AFT all
 - d - TNC
 - e - POA should be in here to - yes? No?
- 3 Reductions in force
- 4 Delay 2% salary increase until FY 26/27
 - a - ECCE
 - b - moved to Section A
 - c - POA should be in here to - yes? No?
- 5 Reduce class schedule and services
- 6 Single enrollment only for benefits non-enrollment \$420/employee (based on 265 of current participants)

Potential Revenue Generating or Budget Reduction Strategies beginning Spring 2024:

- E. 1 Non-Resident Tuition change (financial projection based on 2023-2024 enrollment, March 2024 Board approved)
- 2 Other Student Fee changes (parking fees, etc.) (Board agenda items May /June 2024) **Technically less Fund 11 encroachment**
- 3 Target continued enrollment growth for FTES and SCFF funding (+8% over 24-25 and 25-26) - Revenue
- 4 ~~Discuss non-resident tuition, parking fees (\$20/ per?), and similar costs to be in line with regional CC's – Revenue-~~ 4/24 Board?
- 5 Programs to grow in order to spur workforce, transfer etc.
- 6 Increase facilities rentals - **net** after payment of employee expenses, campus resource limitation
- 7 California PT medical reimbursement estimate (\$600k full year but expense vs. revenue, unspent goes to total underrun)
- 8 Change to the Projected COLA assumptions (Original 4% reduced to .76% now at 1.07% est. \$1.25M)
- 9 Unknown situation of whether an actual deficit factor is applied to the General Apportionment \$ in July 2024

	goal	\$2,000,000	\$2,000,000	\$2,000,000
Subtotal	\$3,706,581	\$3,500,000	\$735,627	\$735,627
	\$0			
	N/A, unknown			
	\$0			
	\$0			
	\$0			
	\$0			
Subtotal	\$0	\$0	\$0	\$0
	\$0			
	\$130,000			
	\$52,600			
	\$0			
	\$7,000			
	\$3,775			
	\$1,468,252			
	\$427,414			
	\$168,022			
	\$818,683			
	\$54,133			
	\$0			
	\$0			
	\$0			
	\$854,828			
	moved Section A			
	\$0			
	\$0			
Subtotal	\$4,096,007	\$0	\$0	\$0
	est \$360,000		\$360,000	\$360,000
	\$400,000		\$400,000	\$400,000
	\$0			
	4/24 Board?			
	\$0			
	\$50,000			
	\$162,252			
	\$0		\$470,393	\$470,393
			TBD	TBD
Subtotal	\$972,252	\$0	\$1,230,393	\$1,230,393
Net Total	\$16,660,741	\$9,995,147	\$10,023,411	\$9,423,346
		23-24	\$9,995,147	\$0
		24-25	\$10,023,411	\$0
		25-26	\$0	\$9,423,346
		Net Total IF all implemented Implemented	\$20,018,558	\$9,423,346
		"Goal"	\$20,000,000	\$20,000,000

	"Shortfall if RED"	<u>\$18,558</u>	<u>(\$10,576,654)</u>
		This \$20M different from 25- 26	\$20M different from 24-25, separate \$20M
Point in time April 23, 2024 What is REAL?	\$9,606,828	\$8,140,311	\$7,515,246
