

IMPERIAL VALLEY COLLEGE
Budget and Fiscal Planning Committee
Wednesday, April 15, 2015, 3:00 p.m.

Accreditation Standard III: Financial Resources -- Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning is integrated with institutional planning.

Mission: Coordinate and integrate college plans and establish budget priorities consistent with the college's vision and mission statements, with recommendations, expressed in dollars, made to the Superintendent/President. Review the Tentative and Adopted budgets for consistency with annual institutional goals and objectives, college plans, and the planning and budget philosophy.

Minutes

✓ Members present:

Recorder: Mary Carter

- John Lau, VP for Business Services, Co-Chair
- Dr. Nick Akinkuoye, Admin. Rep.
- ✓ Dr. Martha Garcia, Faculty Rep.
- ✓ Dr. Michael Heumann, Academic Senate Rep.
- ✓ Dave Drury, Faculty Representative
- ASG Representative

- ✓ Matthew Thale, Classified Representative (Co-chair)
- ✓ Melody Chronister, College Council Rep.
- ✓ Jeff Cantwell, Classified Manager/Confidential Rep.
- ✓ Mike Nicholas, Classified Representative
- ✓ Carlos Fletes, Director of Fiscal Services

Visitors: Tina Aguirre, Jeff Cantwell, Betty Kakiuchi, Dr. James Patterson, Efrain Silva and Mary Jo Wainwright

- A. Call to Order: The special meeting of the Budget and Fiscal Planning Committee was called to order by co-chair Matthew Thale at 3:09 p.m. on Wednesday, April 15, 2015. The meeting was held in conference room 3102.
- B. Review and Approval of Minutes:
 - a. *M/S/C Heumann/Chronister to approve the minutes of the March 25, 2015 meeting as presented.*
- C. Reports: none
- D. Update on Previous Discussion Items:
 - a. 2015-16 Budget:
 - Director Fletes reported that some feedback on the draft budget has been received from departments.
 - A report of non-full time instructional activities and costs was shared with the committee (the report will be made available on the web). Director Fletes stated that assistance is needed from divisions to verify the information, resolve discrepancies and get account codes to match descriptions. The timeline for corrections is two weeks.

- Director Fletes stated that the source documents for the salary information need to be corrected. Co-Chair Thale acknowledged Director Fletes has had to do a tremendous amount of work to extract the needed data, and that the next round of budgeting in Banner payroll will be improved. The process needs to be reviewed, and roles defined as to what department does what task (HR, Academic Services, Finance).
- Director Fletes stated that Finance needs to be informed of salary/staffing changes and the data in NBAJOBS and NBAPBUD must be synced.
- The committee discussed the difficulty dealing with unstaffed classes and capturing costs in the budget.
- A starting budget is needed for each open position, with adjustments to be made when the position is filled.
- The committee discussed the need to keep the base budget separate from enhanced budget requests.
- Director Fletes reported that the budget is showing a surplus of approximately \$93,000 after several adjustments were made to the first draft. Indirect cost recovery in the amount of \$279,000 has been added to the budget, which helped offset some of the costs that were left out of the first draft due to various errors and omissions.
- Dean Tina Aguirre stated that there are some significant increases that are not tied to enhanced request. The committee agreed that increased budget lines need to be discussed, even if the increase is due to legal or contractual issues. Departments need to provide justification for the increases. Mary Jo Wainwright noted that there is a process in place and all departments need to follow the same process.
- Dean Efrain Silva stated that another mechanism besides enhanced requests in SPOL is need for requests for additional funds; Director Fletes stated that the process is to request reserve funds, which requires board approval.
- The committee agreed that the process for requesting additional funds need to be clarified going forward.

b. On-going District cost of categorically funded positions: none

E. New Discussion: none

F. Action:

- a. Recommendation regarding Flex Calendar: ***M/S/C Heumann/Drury to recommend to President's Cabinet that the College explore implementing a Flex Calendar in order to increase FTES and to provide valuable Professional Development for faculty, staff and administrators.***

Discussion: Co-chair Thale stated that implementing a Flex calendar is a way to capture additional revenue for professional development without subtracting classroom time through a mathematical calculation that is address in the *Student Accounting Manual* and used by other colleges. The money is available and accessible, but Flex time is a negotiable item. The committee could approve the concept and forward its recommendation to President's Cabinet for more research. Dean Aguirre suggested looking into how soon the college could start, because her understanding is that Professional Development funds need to be expended in the year prior.

- b. Purchase Order and Budget Transfer cut-off date: ***M/S/C Heumann/Drury to recommend a Purchase Order and Budget Transfer cut-off date of May 8, 2015.***

Discussion: Director Fletes stated one recommendation from FCMAT was to control expenses and budget transfers at year-end. Due to the semester ending a little later than previously, he is proposing a cut-off date of May 8. Purchase orders and budget transfers submitted after May 8 will be reviewed on an individual basis, regardless of dollar amount. The issue is the need to adhere to the budget. The cut-off applies to all funds, and departments also need to order in time to have all merchandise received by June 30.

G. Other: none

H. Next Meeting: April 29, 2015, 1:30 p.m.

I. Adjournment: Meeting adjourned at 4:20 p.m.