



Budget and Fiscal Planning Committee

May 11, 2011

Members present:

_John Lau, VP for Business Services, Co-chair
_Dr. Victor Jaime, Administrative Representative
_Jessica Waddell, College Council Chair
_Eric Jacobson, Faculty Representative
_Dave Drury, Faculty Representative
_Carlos Fletes, Director of Fiscal Services
_Jesus Gallegos, ASG Representative

Recorder: Mary Carter

_Kevin White, Academic Senate President, Co-chair
_Marilyn Boyle, CSEA Representative
_Bill Gay, CMCA representative
_Frances Arce-Gomez, CSEA Representative

Non-Voting

_Kathy Berry, Vice President for Academic Services

Call to Order: The special meeting of the Budget and Fiscal Planning Committee was called to order at 2:30 p.m. room 2131 by Kevin White, committee co-chair.

GASB 54

Director Fletes informed the committee that the college needs to adopt a policy addressing GASB 54 by June 30. Government entities must clearly identify fund balance into five categories. Three sample policies were provided to the committee at the last meeting. Director Fletes suggested that Policy #2 would work well for the college. The policy is concise and meets the requirements of GASB 54. ***M/S/C Drury/Gay (no: Jacobson) to recommend GASB 54 Sample Policy #2 (with the deletion of 3% reserve of economic uncertainty).*** The draft policy will now go forward to the Policies and Procedures Committee.

2011-12 Budget

Director Fletes provided responses to a list of budget questions that committee member Jacobson had e-mailed to the committee (see attachment). Some items will require further follow-up with departments.

Next meeting: Meetings will be held on May 18 and May 25.

Meeting adjourned at 1:15 p.m.

Analysis of Program Review Budget for 5/11 Budget meeting

John Lau has previously asked for a list of accounts that contain increases over 10% in the program review budget for 11/12. Listed below are the org numbers, etc. that correspond to the increases indicated.

John/Carlos - please find out the reasons for these increases over 10% and answers to other questions so that the Budget and Fiscal Planning Committee can discuss them at our 5/11/11 meeting.

Page numbers are from 3/31 Program Review Budget.

ORG

102 Inst. Research Entire budget for Program 6790 is + 58% (p. 2/200 Detail) – Classified position Grant Program Specialist (partially funded by Title V Grant) was moved into this budget from ORG 101 President's Office. Also, the position of Institutional Researcher (partially funded by Title V Grant) was reclassified.

104 Public Relations overall budget for Program 6790 is + 55% (pg. 4/200) – This department has become the new Communications Department. As a result a classified position was brought over from the El Centro Extended Center and the Reprographics Department (Old ORG 505) was merged with this department adding two classified positions to ORG 104

331 IT Office Program 6190 + 38% (Total Org. + 37%) (28/200). – A classified position was on industrial leave for part of the year which means that part of the salary was paid by insurance.

333 Auto Body Total Org + 248% (28/200) – Budget was entered based on class load projected by division

808 Campus Safety + 106% (61/200) – This new ORG 808 includes a new position of Director of Security and Parking which is partially funded by restricted Parking Funds. Also, the consulting account line needs to be reduced by the amount (\$59,500) that was budgeted under student salaries. Also, part of the budget for the Director's salary came over from the Evening College in ORG 204

821 Purchasing + 67% (62/200) – A new position of Director of Purchasing and Accounting was created as part of the Business Services Reorganization which resulted in a net savings of \$58,034. Most of the salary for this position came from ORG 801 from the position of Accountant (eliminated).

Account Summaries:

Fund 11 Acct. 3200 PERS + 62% (Pg. 1/4)- A combination of rate increase, new positions and projected salary increases as per current labor contracts
Acct. 4300 Inst. Support + 88% (pg. ¼) – Since these are instructional supplies, the increases are reflected throughout the instructional divisions and athletics

Acct. 5800 Other Services + 34% (1/4) What are the other services? - Postage, fingerprinting, athletics entry fees, class b license fees, bank fees, county and state fees

Fund 74 Acct. 7500 Financial Aid + 25% (Pg. 4/4) – There is a planned increase of direct financial aid to students (Federal and State)

Detail Pages of 11/12 Budget:

Org 103 HR Consultants +36 % (Pg. 3/200) – Labor consultants not used in 09-10 Leibert Cassidy Witmore

Org 116 6600 2108 + 38% Classified Manager (Pg. 5/200) – Foundation Director not on board for entire 09-10 year

Org 201 6010 2120 + 33% Sec. Salaries (Pg. 6/200) – classified staff coordinating benefits during 09-10 and classified staff not on board for entire 09-10 year

Org 201 6010 Travel/Staff + 77% (6/200) – VP of Academic Services travel needs

Org 211 1100 1110 + \$1,000,000 (9/200) – Report formatting issue. English division created a separate department for ESL 1501.

Org 211 6190 1212 Dean + \$ 129, 874 (pg. 10/200) – New Dean of Beh Social Science

Org 225 227 2200 1110 Social Sciences Salaries +\$ 533,565 (14/200) – New ORG 227 for Social Science Division. Social Sciences is currently part of ORG 221

Org 271 1700 1340 Overload Full Time + 42% (18/200) – This increase in overload offerings was confirmed by Lianna during the program review process.

Org 301 6010 1212 Dean's Salary \$ 141, 916 (in 9/10 it was \$116,364) (pg 25/200) – Actually the Dean's salary in 09-10 was \$170,364 which was paid out of account 1212 and 5110. The total salary included vacation payout upon retirement. See page 26/200

Org 331 6190 2120 Ind. Tech. Sec. + 41% (pg. 28/200) – Staff coordinating benefits in 09-10

Org 334 0900 1270 Auto Tech. Chair + 122% (29/200) – Incorrect split between acct 1110 and 1270 budgeted in 09-10

Org 339 0900 1330 Adj. Welding + 225% (30/200) – class offerings increased from 09-10 level. Confirmed by division during program review.

Org 808 6770 2108 Safety Manager + 12% (11/12 \$ 66,690 – 10/11 \$59,329) (Pg.61/200) - \$66,690 represents 65% of his total salary. The remaining 35% is paid out of Parking Funds.

Org 901 6310 1214 VP Student Serv. Decline (9/10 Budget \$169,558, 11/12 \$168,527) Furloughs? – 09/10 Budget includes a small retro pay for 08/09. 11/12 budget represents the last step in the VP's salary schedule

Org 907 1101 6960 1212 Dean Student Affairs (9/10 Budget \$134,430, 10/11 Budget \$130,730, 11/12 Budget \$141,916) – 09/10 includes retro pay for 08/09, 10/11 includes salary freeze and furlough and 11/12 represents appropriate step with no freeze and furlough

Org 931 6460 1212 Financial Aid Class Mgr. \$89,388 – In 09/10 there was no Director of Financial Aid. The 11/12 budget represents appropriate step with no freeze or furlough.