



## Budget and Fiscal Planning Committee

November 16, 2011

Members present:

√John Lau, VP for Business Services, Co-chair  
\_ Administrative Representative  
\_ Jessica Waddell, College Council Chair  
√Eric Jacobson, Faculty Representative  
√Dave Drury, Faculty Representative  
√Carlos Fletes, Director of Fiscal Services  
\_ ASG Representative

Recorder: Mary Carter

√Kevin White, Academic Senate Rep., Co-Chair  
√Bill Gay, CMCA representative  
\_ Frances Arce-Gomez, CSEA Representative  
√ Marilyn Boyle, CSEA Representative  
Alternate(s): Laura Hartsock, CSEA

Non-Voting

√Kathy Berry, Vice President for Academic Services

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Call to Order: The regular meeting of the Budget and Fiscal Planning Committee was called to order by co-chair John Lau at 3:10 p.m. on Wednesday, November 16, 2011. The meeting was held in room 2131.

2012-13 Budget Development Guidelines:

***M/S/C Drury/Jacobson to approve the 2012-13 Budget Guidelines as presented.***

Imperial Valley College  
Annual Program Review Budget Development Guidelines: 2012-2013  
General Instructions:

1. The first budget generation will be a “flat” or status quo budget based on the 2011-12 budgets for 4000 accounts (supplies), 5000 accounts (services) accounts and 6000 accounts (equipment).
2. The 2011-12 budget will be loaded into the program review tables as the starting budget for 2012-2013.
3. Please verify all full-time administrators, faculty and staff (names will be provided by the Business Office for everyone who is currently being paid out of your budgets).
  - a. Inform the Business Office of any discrepancies or missing names.
  - b. Include positions that are not currently filled but are budgeted.
  - c. Also include/verify all reassigned time by percentage.
4. Enter total dollars projected for overload, adjunct, professional experts, student help and extra duty agreements needed to generate 6,400 FTES for fall, spring and summer.
  - a. These budgeted dollar amounts must be entered in the appropriate FUND ORG ACCT PROG.
  - b. Provide a labor matrix to support budgets requested in these categories (template to be provided in the near future).
  - c. Summer must be shown separately (fund 11002).
5. Although each budget area lead may adjust budgeted amounts within each fund and account, the fund total shall not exceed the 2011-12-budgeted amount.
6. Variances (positive or negative) will need to include a rationale.

7. Each budgeted line item must have a justification entered that is based on program review data and must be within the Budget and Fiscal Planning Committee guidelines.
8. Enter all maintenance agreements and/or license agreements and other fixed cost with the following detail: reason for agreement, length of agreement, renewal dates and priority.
9. Provide rationale for the following: Travel, consultants, and "other" categories including priority based on Student Learning Outcomes, Program Review and /or Institutional Effectiveness.

All new cost must be placed in a separate resource allocation table and reviewed prior to being entered into the 2012-13 budget (not available yet).

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Discussion:

- The 2012-13 budget will be based on 6400 FTE, which is what the state is currently funding. VP Berry stated that the College should budget to its funded FTE.
- Detail will be required for every line item (e.g., travel funds, consultants, and other expense).
- Variances will need to be justified (both budget increases and decreases).
- VP Lau stated that short term borrowing will cost more because the College's credit rating has been downgraded.
- Departments will be asked to review personnel listings and percentages for employees who are split between cost centers.
- Director Fletes stated that information is needed from departments on the dollar amount of overload, adjunct pay, professional expert costs, and student wages.
- VP Lau stated that the first draft of the budget will show how far the College is from a balanced budget.
- VP Berry stated that a summary sheet is being developed that can be attached to the budget. Currently, the on-line budget entry form is limited in the amount of detail that can be input.
- VP Lau stated that comp time, vacation, and other accrued liabilities have a cash impact and should be controlled if possible.
- There will be more information in December on mid-year cuts. The College needs to be prudent in reacting to state budget triggers, and to be aware that the State may be deferring the impact of problems.
- Program Review timeline: VP Berry suggested starting at the end of January or early February.

Next meeting: VP Lau and Director Fletes stated that more information will be available from the Department of Finance by January. The next meeting will be in January, at the regular date (no December meeting due to holidays).

Meeting adjourned at 3:40 p.m.