FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

# Imperial Valley College

## Management Review

December 3, 2012

Joel D. Montero
Chief Executive Officer

December 3, 2012

Victor M. Jaime, Ed.D.,
Superintendent/President
Imperial Valley College
380 East Aten Road
Post Office Box 158
Imperial, CA 92251-0158

Dear Superintendent/President Jaime:

In March 2012, the California Community Colleges Chancellor's Office and the Imperial Community College District entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT). The agreement specifically calls for FCMAT to perform the following:

> The FCMAT Team will assist the college in developing a district-wide strategic vision regarding programs and services that should be offered, redesigned, added or deleted to sustain the college's financial solvency. The team will review and evaluate the college's management, faculty and classified staffing assignments to align with commensurate program offerings and position control. Through collaborative organizational planning and prioritization, the team will assist the college in aligning staffing ratios and positions with recommendations for programmatic additions or deletions. This component will also help the college with the budget development process to align programs and staffing to a financial plan that will assist the college in sustaining its recommended reserve levels and financial stability for the benefit of students, the community and college staff.
>
> The objective of the report will be to create a data-driven, collaborative analysis that will serve as a foundation and impetus for the college community to accept and promote the necessary changes. The following framework is provided:

A. Organizational Planning

1. Establish a broad-based oversight group, as the College deems appropriate, to assist in guiding the project and to ensure college-wide participation
2. Develop a step-by-step process and timeline with campus input
3. Solicit and establish internal and external stakeholder collaboration and needs development/identification
4. Conduct an organizational structure review and comparison
5. Conduct a review of employee bargaining unit contracts

6. Review and prioritize the need of all curricular, co-curricular, and non-curricular programs
7. Facilitate creation of a vision that results in program prioritization based upon available funding
8. In terms of strategic vision relative to program reduction, review existing plans to determine relevancy for these efforts and provide coordination of existing plans with this project
9. Assist the College in preparing a comprehensive FTES plan for the next three years
10. Assist the College in reconciling program reduction/expansion/redesign decisions to the MYFP
11. Assist the College in establishing principles and recommendations for program reductions

B. Fiscal Management

Develop a multi-year financial projection for the current and two subsequent years without any demonstrated adjustments based on today's economic forecast to determine the level of commitment that will be needed to sustain the College's financial solvency, recognizing that this will be a snapshot in time regarding the current financial situation and used as the baseline for determining the level of reductions.

Scope of work:

1. Determine up to four California community colleges to be used for benchmark comparisons
2. Provide findings and conduct a multi-year financial projection and recommendations for meeting the district's goals
3. Based on benchmark colleges and Imperial Community College's program priorities, review critical cost variances, including:
    a) Review the average class size, as determined by WSCH/FTE faculty
    b) Evaluate the class schedule based on student demand
    c) Review the faculty obligation and the amount of reassigned time appropriate for the enrollment, structure, and budget of the College
    d) Compare managerial positions as reported to IPEDS, and determine whether administration is organized effectively and are the staffing levels appropriate
    e) Evaluate classified hourly expenses as compared to those of other colleges
    f) Determine the costs and program impacts of off-site centers and sites
    g) Review the costs of health benefits for active employees compared to those of other colleges

h) Evaluate Imperial Community College for comparative analysis in terms of 50% Law margins

i) Review the unrestricted general fund match for categorical programs and levels of encroachment, if any

j) Review FTES and determine if assignments are managed effectively and is the college maximizing its opportunities to generate additional funding

The second component of the fiscal review will be to align the recommendations, specific cost proposals to reduce staffing, programs, etc.; and develop a multi-year financial projection that enables the College to sustain its financial solvency and maintain recommended reserve levels. The objective of this component will be to prepare and present a comprehensive report and recommendations covering the following issues:

1. A financial model will be prepared to illustrate options that Imperial Community College could implement to reduce various expenses and/or increase revenue in order to balance the budget and sustain their financial solvency

2. Identify Institutional restriction such as past practices or services that have been identified as the "Imperial Community College culture" of the College including but not limited to collective bargaining contracts, legal constraints including the 50% Law and the Full-Time Faculty Obligation (FON)

3. Develop an implementation plan, including a proposed timeline

4. On the revenue side, the report will review:

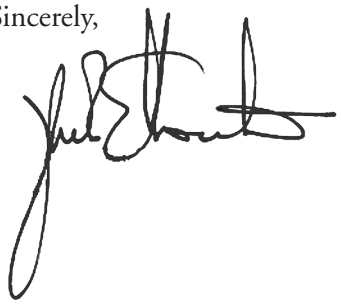
   a) Enrollment opportunities

   b) College foundation

   c) Grants and development

This report contains the study team's findings and recommendations. FCMAT appreciates the opportunity to serve you, and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Joel D. Montero
Chief Executive Officer

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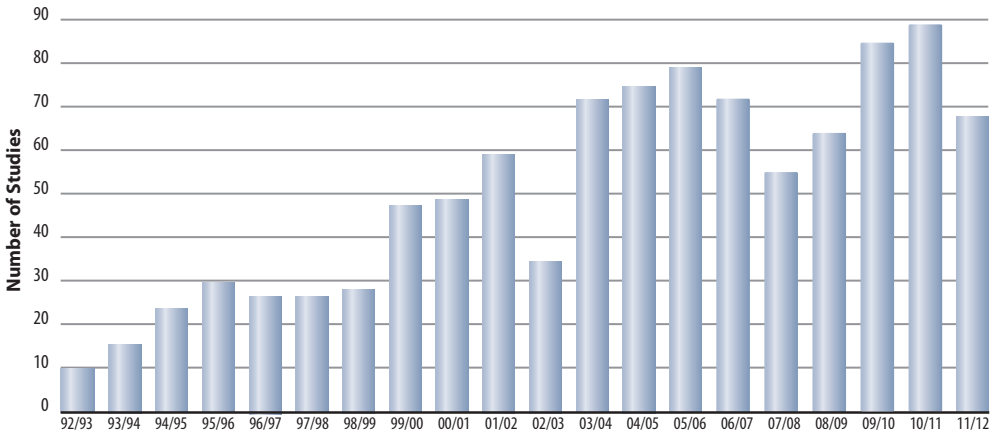
# About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the local education agency to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

### Studies by Fiscal Year




FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county office of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 850 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

# Introduction

## Background

Imperial Valley College is located on a 160-acre site in the city of Imperial and has approximately 6,100 full-time equivalent students (FTES). In response to the state's ongoing fiscal crisis, the college recently closed its extended campuses in El Centro, Brawley and Calexico.

In March 2012, the California Community Colleges Chancellor's Office and the Imperial Community College District entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT). Pursuant to Education Code Section 84041 and in accordance with the requirements of Provision 1.(b) of Budget Act item 6870-107-0001, the district may request the board of governors to reimburse FCMAT established in Education Code Section 42127.8 an amount up to $150,000 to provide the district with technical assistance, training and short-term institutional research necessary to address existing or potential accreditation deficiencies. In addition to the $150,000, Imperial Community College agreed to pay up to $65,000 from board reserve funds if the cost were to be higher than $150,000, approved by the College Council, Academic Senate, Budget & Fiscal Planning and CTA, as well as the Imperial Community College District Board of Trustees on April 18, 2012.

Specifically, the agreement states that FCMAT will perform the following:

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3. Develop an implementation plan, including a proposed timeline
4. On the revenue side, the report will review:
   a) Enrollment opportunities
   b) College foundation
   c) Grants and development

# Fieldwork

FCMAT visited the college on May 21, June 11 and 12, June 20, and July 16 through 18, as well as August 17, 2012 to conduct interviews, collect data and review documents. During that time, FCMAT had discussions with board members, administrators, faculty, and classified staff, as individuals and within groups, including the board of trustees, college council and instructional council. On August 17, FCMAT made a brief presentation to the entire college and held two break-out sessions where the team answered questions. Below is the step-by-step process followed by the team as it worked with the college:

Imperial Valley College's Redesign Step-by-Step Process, Summer 2012

| | |
|---|---|
| Study Purpose: | To identify recommended improvements to sustain financial solvency. Areas of study include fiscal practices, FTES and enrollment management planning, organizational structure, and program evaluation. |
| May 21 | **Discovery**: FCMAT visits college to conduct initial interviews, gather data, and review existing documents |
| June 11-12 | **Present step-by-step process**: FCMAT visits college to meet with the president and leadership team, develop internal college communication strategies, and plan calendar of meetings. College will identify redesign team members to follow through with redesign activities.<br><br>**Begin fiscal analysis**: Identify four peer colleges for comparisons (College of the Desert, Hartnell College, Monterey Peninsula College and Shasta-Tehama-Trinity College), complete comparison of fiscal performance and administrative structure, share initial data analyses, conduct analysis of 50% Law, employee contracts, and administrative structure.<br><br>**Begin FTES and enrollment management analysis**: Gather data.<br><br>**Begin program evaluation process**: Share recommended criteria and process and begin creating teams and collecting data. |
| June 20 | **Board meeting:** Review step-by-step process. |
| July 16-18 | **Meet with Redesign Team:** FCMAT meets with redesign team to review step-by-step process, calendar and communication strategies, and share initial data. This group implements communication plan.<br><br>**FTES and enrollment management plan development continues.**<br><br>**Facilitate and implement program evaluation process:** Program evaluation for academic programs to be led by academic team, and process improvement for non-academic departments will be initiated and ongoing. |
| August 17 | **Redesign process:** FCMAT visits college to conduct meetings of both internal and external stakeholders to receive input.<br><br>Team visits college to conduct meetings of:<br>Fiscal analysis<br>FTES and enrollment management<br>Program evaluation |
| November 5 | FCMAT sends draft report electronically to college for their review. |

| | |
|---|---|
| November 16 | College report review comments due to FCMAT. |
| December 3 | FCMAT submits final report electronically to cabinet and board. |
| To be determined | **Special board meeting:** FCMAT presents final report. |

# Study Team

The study team was composed of the following members:

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and Administrative Analysis
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Pegi Ard
College Brain Trust, Fiscal Analysis
Cabrillo, CA

Julie Slark
College Brain Trust,
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Dana Point, CA

John Spevak, Ph.D.
College Brain Trust,
Academic Program Analysis
Los Banos, CA

Randal Lawson*
Executive Vice President
Santa Monica College
Santa Monica, CA

Walter Packard, Ph.D.
College Brain Trust, Team Leader
Gold River, CA

*As a member of this study team, this consultant was not representing his respective employer but was working solely as an independent contractor for FCMAT.

# Executive Summary

In March 2012, the California Community Colleges Chancellor's Office on behalf of the California Community College Board of Governors entered into a study agreement with the Fiscal Crisis and Management Assistance Team (FCMAT) to address the growing fiscal crisis at Imperial Valley College. The college is experiencing fiscal challenges caused by external and internal decisions. The analysis and recommendations contained in this report will help the college regain financial stability.

## Requiring Fiscal Review and Analysis

The college has a rapidly declining fund balance and continued operating deficits, which will necessitate immediate and ongoing budget reductions to avoid fiscal insolvency and possible state intervention.

FCMAT discussed a broad range of topics with the staff and reviewed many documents to understand the college's current fiscal circumstance. In some instances, the college has taken proactive steps to address budgetary issues; however, these have not been sufficient to eliminate the ongoing structural deficit and to sustain fiscal solvency.

The topics explored with staff and in the document review included the following:

- As of June 30, 2012, off-site instructional operations at Brawley, Calexico and El Centro were ended, consolidating instruction on the main campus in an effort to save costs.
- Alternative actions other than employee layoffs that would yield savings such as furlough days, retirement incentives, freezing salary schedule step movement and a reduced work year for some categories of employees. Many have been implemented, although furloughs and step freezes were for only one year. The college recently began the process to lay off approximately 17 classified staff.
- The CSEA and CTA collective bargaining agreements were reviewed in order to identify items that committed the college to added costs and limited decision-making ability.
- The college's faculty obligation number (FON) in relation to the actual full-time equivalent (FTE) faculty. In IVC's case the actual faculty FTE is about 50% higher than the FON.
- The 50% law calculation and the related components.
- Enrollment management strategies such as class sizes, classroom productivity, class schedule building, and FTES.
- Unrestricted general fund support for categorical programs and auxiliary operations such as the bookstore and food services.
- Grants that anticipated district continuance of expenditures after the grant expired.
- Bond program costs that might have implications for future general fund obligations.
- Faculty release time related to cost and function.
- Retiree health benefits.
- College staff apportionment worksheets as compared to State Chancellor's Office reports.
- Budget assumptions being considered for fiscal year 2012-13 and subsequent fiscal years.

- Data models, samples, and templates for decision-making and the processes or procedures that guide major decisions.
- Hourly classified costs.
- The college's financial and expenditure history over the last seven years.
- Recent external audits, particularly those related to major fiscal issues.

The analysis also selected four similar districts to use as comparisons in the areas of expenditures, the 50% law, and administrative staffing.

In some instances, FCMAT determined that no further comment was warranted. For example, the closure of off-site operations was completed and therefore needed no further consideration or action from a budgetary standpoint (although there are implications for FTES generation and an enrollment management plan). In many other instances, the college should take further action.

## Benchmarking and Data Analysis

The scope of work specified that FCMAT compare the fiscal performance and administrative structure of Imperial Valley College with those of other districts. Four were selected: College of the Desert, Hartnell College, Monterey Peninsula College and Shasta-Tehama-Trinity College. The two most significant criteria in selecting comparison districts were the level of FTES and being a single-college district. No two districts are identical, but FCMAT's goal was to select colleges with a sufficient number of similarities for a valid comparison. Therefore, very large and very small FTES colleges, urban, multicollege, basic aid, and those colleges with state-approved centers were immediately excluded.

Funding for education has been severely reduced and cash deferrals have increased for the last four years because of the state and federal budget crisis. To address the state's ongoing budget deficit, state lawmakers have used numerous strategies to help balance the budget, including reducing expenditures, adding new taxes, borrowing money and using federal stimulus funds. However, funding for the 2012-13 fiscal year remains uncertain given the ongoing state budget deficit and reliance on passage of the governor's November 2012 tax initiative to avoid mid-year budget reductions. During these unprecedented fiscal times districts have been forced to make drastic reductions to programs and staff; prior industry standards and best practices for staffing levels have often been decimated. Therefore, although district comparisons provide valuable information, they may be a somewhat less reliable tool to help determine the number of staff and administrative structure needed to provide the desired level of customer service.

The data in the comparison reports (included in the main body of this report) indicate areas to explore for possible cost containment, reduction or organizational modification. The comparison found that Imperial Valley College spends more than its peers, and further highlights the areas in which higher spending occurs. This analysis provides an objective portrait of the college's operations and a data-driven basis for making important financial decisions; however, the decisions themselves ultimately belong to the college.

## Financial History

Imperial Valley College provided FCMAT with a recap of the last six years of financial data including estimates for 2012-13. The recap identifies FTES and revenues and expenses at a detailed object-type level. The base year was 2006-07, when the college was at 6,501 funded and actual FTES. At that time, revenue was $33.9 million, and costs were $31 million, creating a surplus of $2.9 million. In 2011-12, funded FTES before the decline was 6,558 with revenue

of $34.1 million, costs of $35.5 million and a deficit of $1.4 million. Projections (prior to reductions) for the 2012-13 year were FTES at 6,162, revenues of $33.1 million, costs of $36.5 million and a deficit of $3.4 million. The district recap is attached as Appendix B to this report.

The seven-year history is of value, especially because the base year is comparable to the college's current situation and provides useful information as the college plans to make significant budget reductions to eliminate its operating deficit.

## Organizational Review

The college's basic administrative structure differs a little from the comparative districts. At the executive level, the total number of positions is similar, but the titles and duties are different for each district. Similar patterns were observed in the major divisions of student services and business/operations; but the information technology division is larger than at the comparative districts, and the instruction division has fewer identified managers.

Although it is possible to minimally reduce the administration based on the data, the comparative analysis does not suggest major differences. The more significant issue for Imperial Valley College is the generous use of faculty release time and extended contracts.

## Faculty Contract

The base work year for faculty typically includes class loading and references to other professional duties to complete their contract assignment. The assigned classroom instructional hours for faculty are only part of their expected workload, and along with other professional duties, are the basis for the annual salary compensation. In its faculty contract, the college provides full prorated pay for some work outside the basic contract for winter and summer sessions that is paid at the full prorated share for the first six units of instruction. At most community colleges, other professional duties (such as office hours) are not normally expected and therefore are usually paid at a lesser rate, often the part-time hourly rates of the affected faculty. Imperial Valley College's contract requirement is more expensive than the comparative districts

This report also reviews issues such as nonteaching contract days, the amount of release time allocated, the faculty obligation number and class size stipulated in the contract. All these topics affect the college's costs for operation and should be part of the discussion as the college works to regain its fiscal health.

## Budget Development

The college has deficit spent for a number of years, with the ending fund balance decreasing from a high of $8.4 million in 2006-07 to $2.4 million at June 30, 2012. Correspondingly, expenditures continue to exceed revenues. For the budget year 2012-13, the college anticipates a deficit range of $700,000 to $2.3 million. The projected range is dependent upon the outcome of the governor's tax measure in November.

For several years, the college has addressed budget shortfalls and operating deficits with one-time, temporary budget adjustments instead of ongoing reductions. This is problematic because it has deferred difficult decisions to the future. Districts in the comparison group sustained or increased fund balance over the same time frame while Imperial Valley College's budget shortfall continued to increase.

## Fiscal Planning and Multiyear Financial Projections

The college's financial difficulties, including a declining fund balance and continued operating deficits, have occurred for a number of reasons. Reduced state funding over the past few years is a significant contributing factor; however, other systemic issues are also involved. In the past two years, Imperial Valley College has made decisions that are difficult to financially sustain, without consideration of the college's ability to pay, causing fiscal distress.

The college has also experienced a decline in full time equivalent students (FTES), which decreases the state-funded level of FTES, adding more uncertainty and complexity to multiyear financial planning.

The college has developed two multiyear financial projections, one based on passage of the governor's tax measure and the other on its failure. Further, the college assumes if the measure passes that lost funding because of the decline in FTES will be restored over a three-year period beginning in 2012-13.

In the tax-passage scenario, the college experiences $685,000 in deficit spending in 2012-13, and ends the year with a 5% reserve of $1.7 million. In 2013-14, the projection shows a deficit of $1.9 million and without any budget adjustments, a negative ending balance of $236,000. The deficit would continue at about the same level to 2014-15, and the ending balance would be a negative $2.2 million. This is the best-case scenario since it represents the tax measure passing and restoration of the lost FTES over three years. The scenario could be improved if the FTES restoration occurred faster, but that type of improvement is unlikely given the level of decline.

The college's projection for the tax-failure scenario includes one-time budget reductions totaling $1.1 million that could be implemented in 2012-13. These reductions are helpful, but inadequate and would not eliminate the budget shortfall. The actual 2011-12 FTES level of 6,110 generated by Imperial Valley College is the new base from which FTES workload reductions that are linked to the reduced level of funding for community colleges under the tax-failure scenario would occur. The district would still be eligible to restore lost FTES, but this would only bring the district close to the 6,100 FTES level. In 2011-12; the base FTES for the district was 6,559. The table below provides greater detail on the impact of the FTES changes.

| **Presently** | | **Tax Passes** | | **Tax Fails** | |
|---|---|---|---|---|---|
| | FTES | | FTES | | FTES |
| Base 2011-2012 | 6,559 | Base for 12-13 | 6,110 | Base for 12-13 | 6,110 |
| Actual 2011-2012 | 6,110 | Base 12-13 Tax Passes | 6,110 | Base Tax Fails | 5,664 |
| Difference | 449 | Restoration - 3 years | 449 | Restore 3 years | 416 |
| | | **Potential FTES** | **6,559** | **Potential FTES** | **6,080** |

Other than identifying $1.1 million in one-time budget reductions, the college has not planned for the possibility of the tax measure failing. The 2012-13 fiscal year would close with a projected ending balance of $129,000 after the $1.1 million reduction and a deficit in 2013-14 of $4.2 million. The 2013-14 deficit might be less if FTES restoration occurs sooner than anticipated, but that deficit would still be more than $3 million, with reserves projected to range from $129,000 to $800,000 based on how quickly FTES is restored. If the tax measure fails, the college has only months to reduce its operating budget by approximately 10% to 13% or face fiscal insolvency.

The information below summarizes years 2012-13 through 2014-15, with both scenarios presented. These scenarios vary based on whether the governor's tax measure passes. Under both scenarios, the college has financial challenges, but under the tax failure scenario, the college will have to address a budget shortfall that will require immediate and major changes in operations.

## *Multiyear Financial Projection Analysis*

**2012-2013**

| | Prop 30 Passes | Prop 30 Fails |
|---|---|---|
| Revenues | $33,532,332 | $31,492,730 |
| Expenditures | (34,217,663) | (33,759,663) |
| Deficit | (685,331) | (2,266,933) |
| Estimated Ending Balance | $1,711,020 | $129,418 |

**2013-2014**

| | Prop 30 Passes | Prop 30 Fails |
|---|---|---|
| Revenues | $34,326,642 | $32,136,395 |
| Expenditures | (36,273,697) | (36,339,697) |
| Deficit | (1,947,055) | ( 4,203302) |
| Estimated Ending Balance | ($236,035) | ($4,073,884) |

**2014-2015**

| | Prop 30 Passes | Prop 30 Fails |
|---|---|---|
| Revenues | $35,125,517 | $32,935,270 |
| Expenditures | (37,117,328) | (37,153,199) |
| Deficit | (1,991,811) | (4,217,929) |
| Estimated Ending Balance | ($2,227,846) | ($8,291,813) |

### 50% Law

The 50% law requires half of each community college district's current unrestricted general fund to be spent on classroom salaries and benefits. The college's compliance with the 50% law declined from 54.75% in 2007-08 to 54.21% in 2009-10. The most significant decline occurred in 2010-11, when the college reported 50.82%. An analysis and recommendations on how to manage compliance are provided in this report. Complying with the 50% law constrains budget planning for the college.

### FTES Analysis

A thorough review and analysis of Imperial Valley College's CCFS-320 attendance reports from 2006 to the present, a review of various course offerings, faculty contact hours, and full-time equivalent faculty reports provided by the college, and discussions with college staff members found the following, which directly affects the institution's fiscal health:

- There is no consistent planning mechanism relating the size of the course offering to the college's FTES revenue goals and an annual plan that could be clearly communicated to the entire college to drive decision-making at all levels.
- Consistently low efficiency/productivity as measured by weekly student contact hours/full-time equivalent students (WSCH/FTES) and average class size. These factors need to be addressed if the college is to successfully resolve its ongoing fiscal issues.
-

### Program Evaluation

For this study, academic programs were evaluated using one common process, and for nonacademic (administrative, business, and student services) programs, a separate approach was created and used. After FCMAT reviewed the college's educational master plan, program review reports, and other materials, the college research department and academic program staff provided the requested statistical information on 14 measures for each of 60 academic programs. Deans and department chairs, working under the direction of the vice president for academic services, then developed their own conclusions about the following for each program:

- Enrollment demand
- The projection for future enrollment demand and opportunities for future advancement
- A summary of each program's health, using criteria suggested

FCMAT then reviewed the information and developed recommendations specifically for academic programs.

For student services and other nonacademic programs, FCMAT found little data or evidence to demonstrate that evaluation and improvement were routinely conducted at the college. Because of the study's time constraints, the priority of FCMAT's program evaluation for these departments was to implement a continuing process improvement activity. Two administrative members of the college's executive council volunteered to lead the effort, and a cross-functional team process was developed with every department participating. The cross-functional team facilitators first met for an orientation on July 17, 2012. Each department identified one process for evaluation by August 17, 2012, considering opportunities for cost reduction, efficiency enhancement, and contribution to student success and enrollment. By the end of 2012-13, every department will have three processes assessed by cross-functional teams.

Overall, the college's vision and mission, described in the educational master plan, are regularly reviewed and linked to annual expenditure requests via a committee process. However, they were not used during the serious fiscal downturn during the last four years and therefore did not guide prioritization for expenditure reductions. Further, adequate structures and mechanisms for broad communication, coordination of processes, and problem-solving among department leadership staff, both academic and nonacademic, appeared to be lacking or severely limited at best. These will be essential in the college's efforts to regain its fiscal health.

## Summary

Imperial Valley College is confronted with fiscal problems caused by external and internal decisions. Solving these problems will not be easy. The analysis and recommendations contained in this report, along with the tools provided to staff, will help the college maintain financial solvency.

The college plays an important role in the community, along with employees and others who are committed to the institution and students. That commitment is essential to the success of the organization and its overall financial viability. If these various parties work together for the greater health of the organization, everyone will benefit in the long run. Some recommendations in this report will be difficult to implement and accept, but their implementation will be necessary to remain fiscally solvent.

# Findings and Recommendations

## Fiscal Review and Analysis

Although examining the college's fiscal condition was a key component, this study is not intended to be viewed as a comprehensive audit. This report was developed to review and evaluate how Imperial Valley College projects and allocates its fiscal resources and determine whether the college's budget assumptions and methods are reasonable and consider key economic and district factors.

Like many community colleges across the state, Imperial Valley College has had to deal with declining state revenue for a number of years, rapidly declining fund balance, and continued operating deficits, which necessitate the use of ongoing and significant budget reductions to avoid insolvency and possible state intervention.

FCMAT discussed a broad range of topics with the staff and reviewed many documents to complete its analysis. In some instances, the college has taken proactive steps to address budgetary issues; however, more action will be needed to avert fiscal insolvency.

The topics and issues included the following:

- Evaluation of off-site instructional operations, which were consolidated with the main campus in Imperial as of June 30, 2012 as a budget reduction.
- Actions other than layoffs that would yield savings such as furlough days, retirement incentives, freezing salary schedule step movement and a shorter work year for some categories of employees. These have all been implemented although the furloughs and step freezes were for only one fiscal year. The college subsequently has moved to lay off approximately 17 classified staff members.
- Collective bargaining agreements with the California School Employees Association (CSEA) and California Teachers Association (CTA), specifically identification of items that committed the college to added costs and limited its decision-making ability.
- The college's faculty obligation number in light of its actual full-time equivalent faculty, which is about 50% higher than the faculty obligation number.
- The calculation and related components used to comply with the 50% law, which requires half of each community college district's current expense of education to be spent on classroom salaries and benefits.
- Class sizes, classroom productivity, creation of the class schedule, and the number of full-time equivalent students (FTES) as a component of enrollment management.
- Support from the unrestricted general fund for categorical programs and auxiliary operations such as the bookstore and food services.
- Grants that anticipated the college continuing the program after the grant expired.
- Bond program costs that may be masking future general fund obligations.
- The costs and functions of faculty release time.
- Retiree health benefits program.

- Comparing and verifying staffs members' apportionment worksheets, against the State Chancellor's Office reports.
- Previous budget savings actions and assumptions anticipated for fiscal year 2012-13.
- Data tools, processes and procedures used to guide major decisions.
- The identification of four other community college districts to be compared with Imperial Valley College in expenditures, the 50% law, and administrative staffing levels.
- The college's financial and expenditure history over the last seven years.
- Hourly classified costs.
- Recent external financial statement audits to identify any major fiscal issues and audit findings.

Some of these topics needed no additional comment beyond the initial discussion since they were completed, or additional analysis indicated they would not yield adequate savings. For example off-site operations at Brawley, Calexico and El Centro were closed in 2011-12, so no further consideration or action was needed from a budgetary standpoint although the implication for FTES generation and an enrollment management plan still needed attention. Another area, hourly classified costs, was primarily in the area of student workers and tutoring and totaled approximately $350,000 when combined or about 1% of the unrestricted general fund budget, which is not significant enough in value for FCMAT to analyze further.

The balance of this report includes findings and recommendations in the areas that require further attention. During fieldwork, FCMAT also identified additional issues that required further research and analysis. These are noted throughout the report.

The scope of FCMAT's review included fiscal review and analysis and a benchmark comparison of Imperial Valley College with similar community college districts. This was completed to provide data to help the college make decisions that would help sustain financial solvency and maintain recommended reserve levels.

## Benchmarking and Data Analysis

To provide additional context, four similar community college districts were selected to develop comparisons of fiscal performance and administrative structure. These were College of the Desert, Hartnell College, Monterey Peninsula College and Shasta-Tehama-Trinity College. No two districts are identical, but FCMAT's goal was to select colleges with a sufficient number of similarities for a valid comparison. Therefore, very large and very small FTES colleges, urban, multicollege, basic aid, and those colleges with state-approved centers were immediately excluded.

The two most significant criteria in selecting comparison districts were the level of FTES and being a single-college district. The four selected colleges meet both criteria and are outside of large urban settings. Although not part of the criteria used to select comparison districts, each of the selected colleges has a recent five-year history of having a stable or increasing fund balance. Hartnell College serves a large Hispanic population and supports an active agricultural community. College of the Desert is located near Imperial Valley College, Shasta-Tehama-Trinity College serves a large geographic area, and Monterey Peninsula College has a diverse student population. Given the number of similarities, FCMAT concluded that this group provided a reasonable peer comparison.

## Financial Comparison

The following section points out the areas where Imperial Valley tends to spend more than the four similar comparison districts, where spending is similar, and where it spends less. Since this includes a great deal of data, this report summarizes key findings, and includes tables with additional detail. FCMAT also included descriptions of what each line of data represents. Appendix A, which is attached to this report, includes detailed information.

Because no two community college districts are the same, any statistical report must be evaluated in context. Although different districts may provide similar services, the extent of services and the methods of providing them can be determined locally by the governing board and are often decided based on the culture of the organization. As a result, each cost area will not exactly match that of other districts.

FCMAT examined the degree and level of resources committed to each service and determined the categories where Imperial Valley College spends more or less than similar districts. These differences can be the result of efficiencies, inefficiencies, or the college's level of commitment to a specific service or category. The data shows that overall, Imperial Valley College spends more than its peers, and highlights where this occurs. These areas can be considered for cost containment, reduction, or organizational modification. Overall, this type of analysis provides a data driven basis to assist in making important financial decisions.

The information included in the comparative analysis was collected from the State Chancellor's Office fiscal data abstract, which is a compilation of information submitted by every California community college district. The most recent data available is for fiscal year 2010-11, and the information available is for the total unrestricted and restricted general fund. Although it would be preferable to have only the unrestricted general fund data for a comparison, the state does not separate the unrestricted data sufficiently. Because of this factor, FCMAT verified the ratio of unrestricted expenditures to the total general fund expenditures for each district to help validate the appropriateness of the selected comparison districts. This ratio is provided in the comparison table immediately following the list of FTES in Appendix A1. Taxonomy of program (TOP) codes 6000 through 6700 reflect mostly unrestricted costs, which again adds credibility to the comparison.

FCMAT used two methodologies when compiling the comparisons. The first was to review what percentage of the budget each district spent for a specific activity. For instance, Imperial Valley College spends 1.37% of its budget on admissions and records, while College of the Desert spends 1.65% of its budget for the same function. This comparison was conducted for all the peer districts. FCMAT's goal was to measure the college against each of the comparison districts to determine its performance for each function. This process reveals where each district places more or less emphasis and helps verify whether resources are spent in accordance with a district's mission and goals.

The second approach was to translate this data into spending per FTES to demonstrate how the college compares to the other districts. For example, the college spends $855 per FTES for general services (TOP code 6700), and College of the Desert spends $632 per FTES for the same function. Imperial Valley College would need to reduce spending by $223 per FTES to spend the same as College of the Desert, which would result in a total reduction of $1,646,000. This example was not provided to suggest that Imperial Valley should spend less in this area, but to illustrate how to interpret the data. The amount spent per FTES is the common denominator that allows FCMAT to place a value on the differences.

To further distinguish between the two approaches, data in the first half of the comparison through Line 14 responds more slowly to changes in FTES. In the second half of the report, Lines 15 through 28, the measurements are by FTES so changes in that area are immediate as the FTES levels change.

Although this information allows comparisons to be made, it requires further validation by the college because other circumstances may affect the results. These circumstances may include errors in posting costs, which FCMAT would not be able to identify as part of this review.

As the college reviews this comparison, it may decide that the higher costs are warranted and in line with its goals, but should also recognize that this means fewer resources for other activities.

FCMAT has provided the college staff with the forms, samples, and templates to complete this type of analysis in the future if it is determined to be helpful. Because the number of FTES changes and expenditure patterns shift, the data in this type of comparison will change, and the analysis will need to be updated as time progresses.

## Summary of Results

FCMAT initially examined costs by broad categories (Section 1) and then by various operational TOP codes (Section 2). For those TOP code activities that IVC had higher costs, FCMAT also analyzed the TOP code subactivities (Section 3).

### Section 1 - A ranking of 1 means highest cost and 5 lowest.

| Major Category | Rank | Value to Reach Average |
|---|---|---|
| | | SPEND |
| Academic Salaries (Line 15 of analysis) | 1 | -$3,817,000 less |
| Classified Salaries (Line 16 of analysis) | 2 | -$199,000 less |
| Employee expenses including benefits (Line 17 of analysis) | 2 | -$5,250,000 less |
| Instructional expenses (Line 19 of analysis) | 3 | $900,000 more |
| Total Expenditures (Line 18 of the analysis) | 2 | -$3,720,000 less |
| Total Expenditures just through TOP code 6700 (Line 28 of analysis) | 1 | -$4,890,000 less |

For the above categories, FCMAT found that Imperial Valley College spends more per FTES than the four comparison districts. To more closely align this ranking, the college would need to spend less in the listed categories or increase FTES without adding additional costs.

FCMAT examined which activities (based on TOP codes) reflect higher costs.

Employee expenses, with the addition of benefits, Line 17, increase the variance between Imperial Valley College and the comparison districts, suggesting that the college's benefit costs are greater than its peers.

The total expenditures represented on Line 18 of the analysis include operations such as community education, student operations, capital projects, and direct student aid, which are reflected in TOP codes 6800 through 7300. The total expenditures on Line 28 of the analysis exclude those activities to obtain a clear picture of general operations. At that level, the college has even a greater disparity with its peer districts.

The college's higher-spending pattern is further reflected by the decrease in fund balance over the last five years. Table IX of the fiscal data abstract shows fund balances for the peer districts either being stable or increasing while Imperial Valley College shows a steady decline.

### *Fiscal Data Abstract*
### *Five-Year History*
### *General Fund Net Ending Balances**

| Year | Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|---|
| 2006-07 | $8,805,490 | $8,811,390 | $4,432,889 | $3,967,088 | $7,835,979 |
| 2007-08 | $7,271,173 | $ 8,388,741 | $3,778,524 | $4,094,007 | $6,835,078 |
| 2008-09 | $5,429,150 | $10,137,407 | $4,432,473 | $4,182,988 | $7,438,641 |
| 2009-10 | $2,832,634 | $11,436,573 | $5,341,715 | $4,268,758 | $7,413,099 |
| 2010-11 | $3,440,519 | $11,755,250 | $8,724,029 | $3,763,830 | $10,293,814 |

**Total General Fund*

FCMAT's next step was to review the data based on TOP codes, which are established by the state chancellor's office in the state budget and accounting manual.

## Section 2 - TOP Code Level Benchmarking Recap

| Categories in Which Imperial Valley College Ranked Higher | Rank | Value to Reach Avg. Spend |
|---|---|---|
| Instruction Support, TOP code 6100 (Library, etc.) (Line 21 of analysis) | 1 | -$2,500,000 less |
| Counseling, TOP code 6300 (counsel, guide, trans)(Line 23 of analysis) | 1 | -$2,800,000 less |
| Gen Serv., TOP code 6700 (HR, Fiscal, IT, Logistics, Staff Dev/Div) | (Line 27) 2 | -$1,160,000 less |
| Student Serv. (TOP code 6400) (Line 24 of analysis)* | 2 | $ 340,000 more |

**For this line Hartnell distorts the results toward an average because their amounts are so different when compared with the other colleges, which affects the calculation of the average.*

A number of activities are contained in each major TOP code. To better understand which activities vary the most from the peer districts, FCMAT conducted a supplemental analysis using the state CCFS 311 report, which is the state-mandated form used to report data for all the district's funds, including actual costs at the close of a fiscal year and budgeted costs for the next fiscal year. This was conducted to identify additional data on the major administrative TOP codes. Several of these will be covered in more detail later in this report. The appendix section of this report includes more information on supplemental analyses.

| Categories in Which Imperial Valley College Ranked in the Middle | Rank | Value to Reach Avg. |
|---|---|---|
| | | SPEND |
| Maint./Operations, TOP code 6500 (Line 25 of analysis) | 3 | -$103,000 less |
| Categories in Which IVC Ranked Lower | Rank | Value to Reach Ave. |
| | | SPEND |
| Instr. Admin, TOP code 6000 (Line 20 of analysis) | 4 | -$29,000 less |
| Admissions and Records, TOP code 6200 (Line 22 of analysis) | 4 | $15,000 more |
| Planning/Policy, TOP code 6600 (Line 26 of analysis) | 4 | $ 480,000 more |

For TOP codes where the college ranks in the middle or lower than the peer districts, the dollar variance is small. For TOP codes in which it ranks at the higher end, the variances are quite large given the college's size. Further, for the 2011-12 fiscal year Imperial Valley College has declined by 1,200 FTES, and costs have not dropped in an equivalent manner, suggesting the variances could be even greater.

### Section 3 - Subactivity TOP Code Supplemental Analysis

Supplemental analysis was performed for the three major TOP codes with the largest variance, 6100 (instructional support), 6300 (counseling) and 6700 (general institutional support services). FCMAT also included TOP code 6000 to provide more information that should show allow the college to perform additional analysis.

Since the major category differences are in academic salaries and benefits, and TOP codes 6100 and 6300 include a sizable number of academic staff members, closer analysis is warranted. These have the greatest variance in the comparison districts.

In TOP code 6100 (instructional support), the college spent. $947,000 more than the average of the four peer districts on its learning center, and for the subcategory "other," it spent a significant amount more. However, FCMAT was unable to determine what was included that category.

In TOP code 6300 (counseling), the college spent $1.6 million more on matriculation/student assessment than its four peers, as well as in the subcategory of "other".

The third major activity with a sizable variance was TOP code 6700, which is often used to record items that lack specific TOP codes such as noninstructional retiree health benefits. The supplemental analysis indicates that Imperial Valley College spent about $469,000 more than the average of the peer districts on nonacademic retiree health benefits. In addition, the college spent more on management information systems, which was a conscious decision by the college. In TOP code 6700, like 6100 and 6300 mentioned above, there is a large variance for "other," but state reporting data does not specify what is included in this category.

## Financial History

The college prepared a comparison including actual financial data from the last six years, and the estimated 2012-13 fiscal year, including data on FTES, revenues and expenses at a detailed object type level. Of particular interest is base year 2006-07, when the college was at 6,501 funded and actual FTES, and had revenues of $33.9 million, expenditures of $31 million, and a surplus of revenue over expenses of $2.9 million. In 2011-12, funded FTES before the decline in funded FTES was 6,558 FTES with revenue of $34.1 million, expenditures of $35.5 million

and a deficit of $1.4 million. The 2012-13 data is included prior to any planned reductions, with FTES of 6,162, revenues of $33.1 million, expenditures of $36.5 million and a deficit of $3.4 million is shown. The college's seven-year history is attached as Appendix B to this report. FCMAT formatted the information by showing only the data for years 2006-07, 2011-12 and 2012-13 to more clearly reflect changes over time. The seven-year history was prepared in early June 2012, when the data for 2011-12 and 2012-13 were estimates.

This historical trend, including 2012-13, shows that in a six-year period, the college regressed to the 2006-07 level of FTES, generating about the same amount of revenue, but with costs that are higher by almost $6 million. The comparison shows the areas of change during that time with the most significant being classified salaries of $1.8 million and benefits of $2 million, both of which are discussed in more detail below. Academic salaries increased by $700,000, but costs shifted between the instruction, noninstruction and administrative categories. Those increases and overall changes from one category to another demonstrate how Imperial Valley College came closer to going below the 50% threshold in the calculation of the 50% law requirement. The college may in fact be below 50% as it calculates the actual results for 2011-2012.

Academic employee costs have increased, but not as much as those for classified employees. The most significant development in academic salaries involves the shifting of emphasis, as less is spent on instruction and more on noninstructional academic personnel both in faculty and administration as demonstrated by the changes from 2006-07 to 2011-12.

Classified employee costs increased substantially. Classified manager costs tripled over the seven-year period, increasing from $381,000 to $1,100,000 in 2012-13. The data shows that three managers were added for restricted general fund programs and several in information technology. Regular classified salary costs also increased by $1.8 million, from $5.8 million in 2006-07 to $7.6 million for 2012-13, even though the total number of employees is 7.7% lower. There were 143 classified employees in 2006-07 and 132 in 2011-12. The classified salary schedule was amended in 2006-07, increasing the number of annual steps to 15, each reflecting a 5% improvement on the salary schedule. The increase in costs combined with fewer employees suggests the change in the schedule in 2006-07 is having a major impact on the college's financial condition. This contractual obligation will continue for years and created a financial burden that will need to be maintained even in the absence of new revenue.

Benefit costs increased by $2 million over this seven-year period, some of which is due to state factors such as unemployment insurance and PERS rate increases, which are not fully under the college's control. The largest benefit category increase is in health benefits, with an increase of $1.1 million. While it is not unusual to see increases in this area, other solutions must be found when no new revenue sources exist to offset rising costs. The college recently implemented some premium copayments by employees, while modest, recognizes the need for a new approach to funding health-insurance costs. Annual payments for an early retirement incentive program will continue for a few more years, and the cost has increased from $455,000 in 2006-07 to $728,000 at present. When this commitment expires, the college will have additional resources to fund other priorities or to increase the fund balance.

The level of expenditures for supplies has remained consistent in the seven-year period while services have increased by about $400,000, mainly because of maintenance agreements. The other significant change is in other outgo for certificates of participation (COPS) and lease/revenue bond payments, adding expenditures of $700,000 that will continue for years.

Overall, the seven-year history shows that the total revenues in 2006-07 are comparable to the total revenues in 2011-12, but expenditures are significantly greater. Knowing where the variances occur is important as Imperial Valley College makes plans to eliminate its operating deficit.

In the seven-year history, the college shows a substantial increase in classified salary expenditures yet in the comparative analysis it does not vary greatly from the average. Since FCMAT's comparative analysis did not include 2006-07 data, FCMAT can only speculate that the college spent less than its peers on classified salary costs in 2006-07. Even if that is the case, FCMAT has strong concerns about the increase in classified costs on the salary schedule implemented in 2006-2007 because of the impact on an already strained budget.

FCMAT's study agreement included a comparison of Imperial Valley College's administrative structure to those of the peer districts. The next section of the report addresses this topic, and the changes in the seven-year history show the actions taken by the college in this area. These include increased cost in all related areas during this time and planned reductions during the current fiscal year, even though the specifics of the planned $363,088 reduction had not been determined at the time of FCMAT's fieldwork.

## *Administrative Costs Below The Level Of President*

| Category | 2006-2007 | 2012-2013 | Change |
|---|---|---|---|
| Deans/Proj. Directors | $994,664 | $1,195,583 | $200,919 |
| Planned Reductions | (363,088) | (363,088) | |
| Vice Presidents | $271,155 | $ 566,148 | $294,993 |
| Chairs/Coordinators | $274,297 | $1,031,886 | $ 757,589 |
| Classified Managers | $381,882 | $1,110,904 | $729,02 |
| Totals | $1,921,998 | $3,541,433 | $1,619,435 |

# Organizational Review

FCMAT reviewed the college's administrative structure by comparing it with the same group of peer districts. This comparison found similarities and differences.

As shown in the above table, the college has experienced a substantial increase in expenditures for administration, the biggest for classified managers and department chairs/coordinators. Although FCMAT was unable to compare Imperial Valley College's expenditures to that of its peers for 2006-07, the data shows significant increases in the college's administrative personnel since then.

After a year of review and discussion between the academic senate and instructional council, the number of instructional deans at the college increased from four to six in 2010. This increase occurred to improve the efficiency of decision-making in instruction, provide stability in leadership, and respond to an accreditation issue regarding faculty evaluations. This change also allowed timely evaluation of part- and full-time faculty and decreased reassign time (which has increased since 2010), and shifted responsibility from chairs to deans. The number of instructional deans was reduced from six to three in 2012-13. During fieldwork, the college was attempting to hire a nursing director who will be compensated at the same level as a classified manger, but no applications had been received.

The college's organizational structure for the instructional personnel relies heavily on the use of department chairs with a higher level of authority than normally seen in the community college industry. In 2012-13, the equivalent of 4.8 FTE were assigned to serve as department chairs with 199-day contracts, with additional FTE assigned as coordinators or leads. The faculty in the specific divisions elect department chairs every two years. This type of arrangement can be difficult for the person serving as a department chair as well as the senior administration. Department chairs provide input and assist in making decisions on class schedules as well as making faculty assignments. Although department chairs create the schedule, the vice president still has right of assignment, and deans have an advisory role regarding schedule development. The vice president cannot cancel classes based on registration patterns. Instead, this administrator is required to consult with the chair and make recommendations, which has been a difficult process to manage. In 2012-13, the college developed an enrollment management group that has helped in developing the schedule as a group.

Department chairs are sometimes caught between the direction of senior administrators and pressure from their peers. Because the role of department chairs is for only two years without re-election, they could encounter retribution for previous decisions from peers or the next elected department chair when they return to being faculty. Fear of retribution can prompt faculty assignment decisions that are not in the best interests of students. It is also difficult for administration to hold chairs accountable because they are elected by their peers and face possible retribution when they return to the classroom.

This type of election system could work more effectively with greater involvement from senior administration and less reliance on chairs for difficult decisions such as setting the class schedule, making faculty assignments, and cancelling classes.

Imperial Valley College has a large amount of release time for a variety of activities, the majority administrative. Although some release time is to be expected, the college appears to have more than the accepted practice in community colleges. The proper use of release time is critical to avoid utilizing it as an easy solution to immediate problems. If not closely monitored, the amount of release time can increase considerably over time, making for a less efficient, less

accountable, more costly structure, and masking the actual cost of the administrative function. Department chairs are basically performing administrative duties, a structure that causes exposure in efficiency, accountability, and cost.

The student services area has a vice president, two deans and two directors. As part of the faculty contract, a number of extra duty assignments are administrative and also included in the student services department. When viewed in combination of administrators and release time, this structure appears to include more administration in student services than the peer districts. Although the extra duty assignments are stipulated in the collective bargaining agreement along with time and pay, it is unclear that these are necessarily in the best interests of the organization.

The formal administrative structure differs slightly from the peer group. At the executive level, the total number of positions is similar, but the actual titles and positions differ from district to district. A review of the major divisions of student services and business/operations found similar patterns. Information technology has a higher number of administrative positions than the peer districts; however, this appears to be by design. Instruction has fewer identified managers. FCMAT was unable to compare Imperial Valley College to the peer districts in the areas of departments of instruction and student services since comparable information on the use and amount of release time could not be obtained.

The following chart shows the major groupings including titles and counts. The analysis found that there are no major differences in the amount of administrative staff among the peer districts. The significant variance is the college's generous use of release time and extended contracts.

## Organizational Structure - Imperial Valley College and Peer Districts (Executive Level, Academic Services, Student Services, Information Technology and Business Services)

The organizational structures presented below are based on information provided by Imperial Valley College and the peer districts. FCMAT was not apprised of any reductions in the peer districts' administrative structures as a result of state budget actions.

### *Summary of Administrative and Management Positions*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| Districtwide # of Administrators and Managers | | | | |
| 4 Vice Presidents<br>1 Assoc. VP/Adm Dean<br>5 Deans*<br>1 Exec. Director<br>13 Directors &Mgrs<br><br>24 Total**<br>*A reduction from 8 Deans in recent reorganization<br>**Total was 27 prior to reduction of Deans | 3 Vice Presidents<br>8 Deans<br>2 Exec. Directors<br>20 Directors & Mgrs.<br><br>33 Total | 1 Exec. Vice Pres.<br>4 Vice Presidents<br>1 Assoc. VP<br>6 Deans<br>16 Directors & Mgrs.<br><br>28 Total | 3 Vice Presidents<br>4 Deans<br>1 Assoc. Dean<br>1 Exec. Director<br>11 Directors & Mgrs.<br><br>20 Total | 2 Vice Presidents<br>2 Assoc. Vice Pres.<br>1 Exec. Director<br>8 Deans<br>1 Asst. Dean<br>21 Directors & Mgrs.<br><br>35 Total |
| Direct Reports to the Superintendent/President | | | | |

| | | | | |
|---|---|---|---|---|
| Executive Level<br>4 Vice Presidents<br>1 AVP HR/A-Dean<br>1 ED Found./PIO<br>1 Director<br><br>7 Direct Reports<br>*A reduction from 2 directors in recent reorganization<br>**Total was 8 prior to reduction of director | Executive Level<br>3 Vice Presidents<br>1 Dean<br>2 Executive Dir.<br>1 Director<br><br>7 Direct Reports | Executive Level<br>1 Executive VP<br>5 Vice Presidents<br><br><br><br>6 Direct Reports | Executive Level<br>3 Vice Presidents<br>1 Assoc. Dean HR<br>1 Asst. to Supt.<br>1 ED Foundation<br>1 Director<br>7 Direct Reports | Executive Level<br>2 Vice Presidents<br>2 Assoc. VP<br>1 ED Foundation<br>1 Director<br><br>6 Direct Reports |
| Academic Services, Student Services, Information Technology and Business Services | | | | |
| Academic Services<br>1 Vice President<br>3 Deans*<br>2 Directors<br><br>Total 6<br>*Was 5 Deans prior to reorganization | Academic Affairs<br>1 Vice President<br>5 Deans<br>5 Directors<br>1 Asst. Director<br>Total 12 | Academic Affairs<br>1 Vice President<br>6 Deans<br>7 Directors<br>Total 14 | Academic Affairs<br>1 Vice President<br>2 Deans<br>1 Coordinator<br>Total 4 | Academic & Student Affairs<br>1 Vice President<br>8 Deans<br>1 Asst. Dean<br>11 Directors/Mgmt<br>Total 21 |
| Student Services<br>1 Vice President<br>2 Deans*<br>2 Directors<br><br>Total 5<br>*Was 3 Deans prior to reorganization | Student Affairs<br>1 Vice President<br>2 Deans<br>5 Directors<br>Total 8 | Student Affairs<br>1 Vice President<br>3 Directors<br>2 Managers<br>Total 6 | Student Services<br>1 Vice President<br>1 Dean<br>3 Directors<br>Total 5 | See Academic & Student Affairs |
| Information Tech<br>1 Vice President<br>4 Directors*<br><br>Total 5<br>*Was 3 Directors prior to reorganization | IT & Research<br>1 Dean<br>3 Directors<br>Total 4 | Information Tech<br>1 Vice President<br>Total 1 | Info & Media Tech<br>(Reports to Admin. Services)<br>1 Dean<br>1 Manager<br>Total 2 | Info Serv. & Tech<br>1 Assoc. VP<br>2 Supervisors<br>Total 3 |
| Business Services<br>1 Vice President<br>4 Managers<br>Total 5 | Business Affairs<br>1 Vice President<br>1 Exec. Dir. HR<br>3 Managers<br>2 Asst.Dir./Sup.<br>Total 7 | Support Oper.<br>1 Vice President<br>1 Assoc. VP HR<br>3 Managers<br>1 Asst. Director<br>Total 6 | Admin. Services<br>1 Vice President<br>3 Managers<br>1 Supervisor<br>Total 5 | Admin. Services<br>1 Vice President<br>5 Managers<br>2 Supervisors<br>Total 8 |

## *Organizational Structure: Executive Level*

## *Administrators & Managers Reporting Directly to the Superintendent/President*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| Supt/President | President | Supt/President | Supt/President | Supt/President |
| | Dir. International Education | Exec. VP<br>(all VPs report through Exec) | Asst. to the Supt./Pres. | |
| Assoc. VP HR<br>Reorg:<br>Admin Dean (HR) | See Business Services | See Support Operations | Assoc. Dean HR | Assoc. VP HR |
| Foundation ED | Foundation ED | See below | Foundation ED | Foundation ED |
| Dir. Community & Media Rel.<br>Reorg: ED of Foundation/Public Information Officer | See Inst. Effectiveness | VP Advancement, Public Info and Marketing<br>(Foundation ED) | | |

| | | | | |
|---|---|---|---|---|
| VP Academic Services | VP Academic Affairs | VP Academic Affairs & Accreditation | VP Academic Affairs | VP Academic & Student Affairs |
| VP Student Services | VP Student Affairs | VP Student Affairs | VP Student Services | |
| VP Business Services | VP Business Affairs | VP Support Operations | VP Admin. Services | VP Admin. Services |
| VP IT | Dean IT & Institutional Research | VP IT Resources | See Admin. Serv. | Assoc. VP Information Services & Technology<br>Dir. Research & Planning |

## *Organizational Structure: Academic Services*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| VP Academic Services | VP Academic Affairs | VP Academic Affairs | VP Academic Affairs | VP Academic & Student Affairs |
| 5 Deans | 5 Deans | 6 Deans | 2 Deans | 7 Deans |
| Arts & Letters | Health Sciences and Education | Curriculum & Instructional Support | Instructional Planning | Science, Lang. Arts & Math |
| Health & Public Safety | Applied Sciences and Business | Social & Behavioral Sciences | Instruction | Arts, Comm. & Social Sciences |
| Behavioral & Social Sciences | Arts and Sciences | Languages, Fine Arts & Student Support | 1 Coordinator | Health Sciences & Univ. Programs |
| Economic & Workforce Development | Communications & Humanities | Advanced Technology | Fire Academy | Safety, PE and Consumer Sci. |
| Learning Services & Technology | Library and Learning Resources | Science, Math, English & Library | | Business, Agriculture, Industry & Tech |
| Reorganization: 3 Deans | 5 Directors | Economic Develop. & SC Education | | Extended Educ. Economic & Workforce Dev. |
| 2 Directors | Nursing & Allied Health | 7 Directors | | Enrollment Services |
| Nursing (new admin. position) | Public Safety Academy | Nursing & Health | | 1 Assoc. Dean Library |
| Child, Family and Consumer Services | Partnership & Community Education | Community Collaboratives & Articulation | | 6 Directors & Managers |
| | Child Development Center | Title V Grants | | Nursing Students RAP Manager |
| | Education Centers | Child Development Center | | Early Childhood Education Center |
| | 1 Asst. Director | Western Stage | | Athletics, 50% |
| | Clinical Services | Grant Projects | | Administration of Justice, PT |
| | | Athletics | | Fire Tech, PT |
| | | | | Small Business Dev. Center |

## *Organizational Structure: Student Services*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| VP Student Services | VP Student Affairs | VP Student Affairs | VP Student Services | See VP Academic & Student Affairs |
| 3 Deans | 2 Deans | | 1 Dean | |
| Enrollment Serv. | Student Support Programs & Services | | Student Services | |
| Student Development & Campus Events | Enrollment Services | | | |
| Counseling | | | | |
| Reorganization: 2 Deans | | | | |
| 2 Directors | 5 Directors | 3 Directors | 3 Directors | 5 Directors (report to Dean of Enrollment Services) |
| Financial Aid | Financial Aid | Categorical Student Programs | Students Financial Services | Financial Aid |
| Admissions & Records | Admissions & Records | Student Support Services Grant | Registrar | Admissions and Records (40%) |
| | Student Health & Disability Services | Grant Project - Gear Up | Children's Center | EOPS/DSPS/SSS |
| | Title V Project, Student Affairs | | | Student Development & Outreach |
| | Student Life | 2 Student Affairs Mgrs | | Foster & Kinship Care |

## *Organizational Structure: Information Technology*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| VP, Information Tech | Dean, Information Tech & Inst. Research | VP, IT Resources | Dean, Information & Media Technology Services (Reports to VP Admin. Services) | Assoc. VP Info Serv. & Tech |
| 3 Directors | | | 1 Manager | 2 Supervisors |
| Application Services | 3 Directors | | Systems & Programs Mgr. | Information Services Tech Supervisor |
| Tech Services | Network Services & Telecommunications | | | Technology Supervisor |
| Enterprise Systems | Education Technology & Web Services | | | |
| Reorganization: Add 1 Director | Systems Mgmt & MIS Operations | | | |

*Organizational Structure: Business Services*

| Imperial | Desert | Hartnell | Monterey | Shasta |
|---|---|---|---|---|
| VP Business Services | VP Business Affairs | VP Support Operations | VP Admin. Services | VP Admin. Services |
| | ED Human Resources & Labor Relations | Assoc. VP HR | | |
| 4 Managers | 3 Managers | 3 Managers | 3 Managers | 5 Managers (includes part-time) |
| Fiscal Services | Fiscal Services | Controller | Controller | Comptroller |
| Purchasing/Acct. | Maintenance & Operations -Asst. Director -Sup. Custodial | Food Services | Facilities Planning & Mgmt. -Custodial Sup. | Food Service |
| Maintenance & Operations | | Facilities -Asst. Dir. | | Physical Plant -Trans. Sup. -Custodial Sup. |
| Campus Safety & Security | Security & Emergency Preparedness | | Security | Campus Safety (PT) |
| | | | | Hazardous Materials Compliance (PT) |

## Administrative Organization

While Imperial Valley College's administrative FTE is not substantially different from that of its peers, the college actually spends more because of extensive release time and extended contracts. The academic program included three deans in 2012-13, in addition to the equivalent of 4.8 FTE administrators as department chairs. This means that there are 7.8 FTEs below the level of vice president in a district of 6,100 FTES, excluding the extra-duty assignments specified in the faculty contract, which is for the most part higher than the peer districts.

The college has four vice presidents, which may seem reasonable for a district of this size and organization, but the real issue is whether it can afford that level of commitment. Two peer districts have three vice presidents, and one has two vice presidents and two associate vice presidents. One district, Hartnell, has six vice presidents, unusual even for much larger districts.

Classified management costs have almost tripled while the number of staff has doubled in the last six years. Some of that increase is attributable to restricted general fund programs. Most of the unrestricted general fund increase occurred in information technology.

## Faculty Contract

Imperial Valley College's contract with the CTA covers all its full-time academic employees but not retired faculty, temporary administrators, part-time academic employees, supervisory, confidential or management employees.

Although the agreement contains provisions found in most agreements of this type, it also provides benefits and compensation that may not be sustainable in the current economic environment. The more costly provisions are described below.

The assigned classroom instructional hours for faculty are only part of their expected workload, and, along with other professional duties, are the basis for their annual salary compensation. The college's faculty contract includes full prorated pay for some work outside of the basic contract for winter and summer session, for which faculty will be paid at full pro rata (the same rate of pay as for regular contract assignment) for the first six units of instruction. Other professional

duties are not normally expected for winter and summer session and are usually paid at a lesser rate at most community colleges, often the part-time hourly rates of the affected faculty instead of the full prorated rate.

Other assignments for coordinators are detailed in the contract with specific compensation specifically identifying services and cost, making it difficult for administration to distribute resources according to need.

All nonteaching faculty members are on 199-day contracts instead of the more common base contract of 177 days, with lower-rate overload assignments to be used when demand warranted. Once again, IVC's provision is a more expensive approach to providing services. According to the negotiated agreement, some designated noninstructional faculty members receive one additional hour of pay per contract day, resulting in an eight-hour day instead of a seven-hour day. The comparative analysis indicated the college spends more than its peers for activities in TOP codes 6100 and 6300, which include noninstructional faculty. The 199-day contracts and the stipulated extra hour of pay contribute to that variance.

Imperial Valley College's release time totals approximately 12 full-time equivalent faculty (FTEF) positions, although it is distributed among many more than 109 faculty members. This is a high number of FTEFs for a college of this size and is in addition to the extra duty assignments stipulated in the contract. The college provides one FTE of release time to the faculty union, which is an expensive benefit during difficult financial times.

The college is well above the faculty obligation number (FON) in actual full-time faculty. In fall 2011, the FON was 102, and the district reported it had 158. It appears that some of this is attributable to the amount of release time granted. According to college records, nonteaching faculty members total 36 in 2011-12.

Class size is an element of the contract and is set below what many community colleges consider to be the minimum standard of an institution-wide average of 35. This topic will be addressed more directly as part of the enrollment management review later in this report.

# Budget Development

Imperial Valley College has utilized the practice of including the beginning fund balance (reserves) as a line item in its revenues; however, this misstates actual revenues and does not present a clear picture of the budget when evaluating operating results and revenues versus expenditures. The fund balance is not revenue. If expenditures exceed revenues, the deficit normally represents a use of the fund balance.

The college has deficit spent for a number of years, with a fund balance decline that varied from a high of $8.4 million in 2006-07 to $2.4 million at June 30, 2012. Correspondingly, expenditures have exceeded revenues year after year. For budget year 2012-13, the college anticipates a deficit range of $700,000 to $2.3 million based on the two scenarios regarding passage of the state tax measure, Proposition 30. Over the last two years, the college reduced costs by implementing layoffs and offering retirement incentives to the staff. These actions helped mitigate but did not eliminate the deficit based on both 2012-13 budget models. The two different budget scenarios were developed because one model includes a smaller deficit based on the governor's 2012 tax measure passing, and the second model is based on the measure failing.

The college has also experienced a decline of approximately 450 FTES below its funded base. For 2011-12, the college began with a funded FTES level of 6,559. The district was unable to maintain that level and only generated 6,110. Because the district declined in FTES in the 2011-12 year, the funded level of FTES going into 2012-13 was reduced to 6,110. Under the state funding regulations, the district can restore the lost FTES over three years starting with the 2012-13 year. It can do so as rapidly as possible, meaning if the district could restore all the FTES in 2012-13, it would be funded for the higher level up to 6,559. If Proposition 30 fails, every community college district will have its funded FTES level reduced by 7.3%. Since Imperial Valley College was already in decline, the state will reduce its base FTES for 2012-13 7.3% from 6,110 to 5,664. The district will still have three years to restore, but now the restoration is only to 6,080, derived by reducing the 6,559 FTES by 7.3%. Since the district did produce 6,110 in 2011-12, it likely can generate the same amount in 2012-13. Coincidentally, this means the worst-case scenario, failure of Proposition 30, also appears to be the best-case scenario because of the decline in funded FTES in 2011-12. The following table illustrates this.

| Presently | | Tax Passes | | Tax Fails | |
|---|---|---|---|---|---|
| | FTES | | FTES | | FTES |
| Base 2011-2012 | 6,559 | Base for 12-13 | 6,110 | Base for 12-13 | 6,110 |
| Actual 2011-2012 | 6,110 | Base 12-13 Tax Passes | 6,110 | Base Tax Fails | 5,664 |
| Difference | 449 | Restoration - 3 years | 449 | Restore 3 years | 416 |
| | | Potential FTES | 6,559 | Potential FTES | 6,080 |

As a general rule, the California Community Colleges Chancellor's Office recommends a 5% reserve, and Imperial Valley College plans to make about $1.71 million in reductions for the 2012-13 fiscal year, sufficient to sustain a reserve of this level. A reasonable fund balance is particularly important given the level of uncertainty regarding community college funding in California. However, the additional adjustments that will be made by the college are primarily one-time in nature. They include $33,000 in ongoing reductions, $626,000 in one-time cuts and $685,000 from the fund balance due to deficit spending. Even in the best scenario, the college will need to make $1.95 million in ongoing permanent reductions for 2013-14 to eliminate the

operating deficit and maintain the 5% reserve. For a number of years, the college has postponed difficult decisions by using temporary one-time measures to mitigate operating deficits, thus deferring difficult decisions to the future. The peer districts used in the FCMAT comparison faced the same external issues but sustained or increased their fund balances while Imperial Valley College did not. The college's strategy of utilizing one-time temporary measures has resulted in minimal reserves and a projected deficit that exceeds the reserve level. This cannot be continued.

## Multiyear Financial Projection

Although multiyear financial projections (MYFPs) are an important part of the budget process, the college has not historically produced them. In fact, Imperial Valley College historically has not projected beyond the fiscal year for which the budget is being developed despite the fact that MYFPs are necessary to make informed decisions and sustain fiscal solvency. MYFPs would allow the college to project revenues and expenditures and help ensure that it can meet its financial obligations in the current and two subsequent fiscal years.

Any financial forecast has inherent limitations because it is based on certain criteria and assumptions rather than on exact calculations. These imitations include issues such as the accuracy of baseline data, unpredictable timing of negotiations, unanticipated changes in enrollment trends, and changing state, federal and local economic conditions. Therefore, the budget forecasting model should be viewed as a trend based on certain criteria and assumptions rather than as a prediction of exact numbers. To maintain the most accurate and meaningful data, the projection should be updated at frequent intervals as well as when there are significant financial changes to the college's budget in current or future years. The projection should also be updated during collective bargaining negotiations to determine the fiscal effect of any potential contractual changes.

In evaluating the MYFP, much attention is focused on the bottom line, which indicates the college's undesignated, unappropriated fund balance. If the bottom line shows a positive unappropriated fund balance, this amount may be used by the governing board and/or the chancellor to improve educational programs, increase employee compensation, improve the fund balance, fund liabilities such as retiree benefits or workers' compensation, or spend in other categories. However, if the unappropriated fund balance is negative, the deficit is the amount by which the budget must be reduced to sustain the recommended reserve levels and board-designated reserves. The MYFP should be viewed comprehensively, and the college should determine the compounding effects that using any or all of the unappropriated fund balance will have on the MYFP in the current and future years. The unappropriated balance and the corresponding compounding effects can be determined clearly as the years proceed.

FCMAT reviewed Imperial Valley College's records, interviewed staff members, and examined financial reports to gather the information needed to work with staff in generating a MYFP that uses its fiscal year 2012-13 tentative budget as the base year. The projection is reasonable based on FCMAT's review of the data. Because they include two different outcomes based on the upcoming election, the projections vary greatly from one scenario to another, and the variance increases in the second and third projection years.

The college is in a perilous financial position, and cannot afford to err in its budget assumptions or accounting treatments, or incur additional unbudgeted expenses. Even if it can maintain solvency using the measures enacted, it will continue to face numerous difficult spending pressures and decisions in the future.

With or without new revenues, the college has several ongoing cost increases that should be factored into any financial projection, such as step/column, utilities, and health benefits for both retirees and active employees. Understanding this dynamic is important, as is the dollar amount these ongoing costs represent.

Imperial Valley College has a Title V grant that calls for increased general fund support each year and ultimate transition of costs at expiration. In 2011-12, the district obligation was $122,177, for 2012-13. This amount increases to $151,269 in 2013-14; $179,646 in 2014-15; $209,858 in 2015-16; and rises to $429,081 at the end of the grant. This grant must be taken into account in any MYFP.

FCMAT worked with IVC to produce the two multiyear projection models that are based on tax-passage and tax-failure scenarios. The failure scenario also assumes that lost funding would be restored for FTES over a three-year period, with 2012-2013 as the first year of recovery.

The document attached as Appendix C to this report includes both scenarios, and each reflects ongoing budget issues. Imperial Valley College could face insolvency in two years or less without permanent corrective action in 2012-13 for the 2013-14 school year. The multiyear projection shows that cost cutting will be necessary that year, mostly because of increased operating costs related to significant step-and-column movement, health benefits, and early-retirement incentives. If the tax measure fails, the college faces a deficit of more than $4 million for 2013-14 and will utilize most of its fund balance by the end of that fiscal year.

The budget focus has been primarily on reducing expenditures. However, the tax-passage scenario includes a revenue enhancement opportunity that would help the college gain control of its budget. If the measure passes, the college can restore the loss of 449 FTES over three years starting with 2012-13, and the total restoration value is $2.16 million. However, based on past trends, it is unknown whether the college can retain the 6,110 FTES, let alone restore beyond that level.

If the tax measure fails, the college faces a difficult financial situation not only because of the potential mid-year loss of income, but also because the district has experienced a decline in FTES. This decrease in the state-funded level of FTES, adds uncertainty and complexity to multiyear budget planning.

Under the passage scenario, the district will deficit spend $685,000 in 2012-13 and end the year with a 5% reserve of $1.7 million. For 2013-14, once increased operating costs are included, the deficit grows to $1.9 million and results in a negative ending balance of $236,000 if no budget adjustments are enacted. The deficit would continue into 2014-15 at $1.99 million, and the ending balance would be a negative $2.2 million without any correction. This is the best case because it represents the tax measure passing and restoration of the lost FTES over three years. The scenario could be somewhat better if the FTES restoration occurred faster, which is unlikely given the level of decline.

The district model for the failure scenario includes additional one-time budget reductions of $1.1 million that could be implemented in 2012-13, but the full deficit would not be eliminated. The actual 2011-12 FTES level of 6,110 generated by the college is the new base from which workload reductions would occur. Imperial Valley College would still be eligible to restore lost FTES, but this would only bring the district to the 6,100 FTES level, and the district's base FTES in 2011-12 was 6,559. The table provided in the previous section of this report provides greater detail on the impact of the FTES changes.

The college has not planned for the possibility of the tax measure failing beyond identifying $1.1 million in one-time in reductions. The 2012-13 year would close with an ending balance of $129,000 and a deficit of $4.2 million in 2013-14. The deficit would be reduced if FTES restoration occurs sooner than anticipated, but even then, the college would have a deficit of more than $3 million in 2013-14 and reserves ranging between $129,000 and approximately $800,000 based on how quickly FTES is restored. It is important to remember that if the tax measure fails in November 2012, the college has a short period of time to reduce its operating budget since the fiscal year will already be half over by anywhere from 10 to 13% or insolvency may occur.

Imperial Valley College faces two possible funding scenarios for 2012-13 and beyond, which are predicated on the governor's tax measure included on the November 2012 ballot. The fiscal implications and projections for the district vary greatly depending on the election outcome scenario on which they are based.

| 2012-2013 | | |
|---|---|---|
| | **Prop 30 Passes** | **Prop 30 Fails** |
| Revenues | $33,532,332 | $31,492,730 |
| Expenditures | (34,217,663) | (33,759,663) |
| Deficit | (685,331) | (2,266,933) |
| Estimated Ending Balance | $1,711,020 | $129,418 |
| **2013-2014** | | |
| | **Prop 30 Passes** | **Prop 30 Fails** |
| Revenues | $34,326,642 | $32,136,395 |
| Expenditures | (36,273,697) | (36,339,697) |
| Deficit | (1,947,055) | ( 4,203,302) |
| Estimated Ending Balance | ($236,035) | ($4,073,884) |
| **2014-2015** | | |
| | **Prop 30 Passes** | **Prop 30 Fails** |
| Revenues | $35,125,517 | $32,935,270 |
| Expenditures | (37,117,328) | (37,153,199) |
| Deficit | (1,991,811) | (4,217,929) |
| Estimated Ending Balance | ($2,227,846) | ($8,291,813) |

## Recommendations

*The college should:*

1. Consider operating with three vice presidents instead of filling the open vice president position until there is sufficient growth to warrant a larger staff.

2. Consider restructuring the department chair model to either reduce the number of department chair positions, decreasing the amount of release time for department chairs, or move to a different model that has only deans, eliminating the department chair positions. If the department chairs are retained in some form, greater accountability should be established over class schedule building and faculty assignments to the department chairs.

3. Limit the use of 199-day contracts. They should be used on a very limited basis if they are used at all.
4. Discontinue the practice of providing paid release time to either employee union groups beyond that time required by the Rodda Act and PERB rulings.
5. Make efforts to eliminate specific extra-duty language and pay amounts from the faculty contract. Much of the activity included is administrative and should be at the prerogative of the administration.
6. Seek to eliminate the faculty contract mandate providing an extra hour of pay per day for noninstructional faculty.
7. Redistribute some of the tasks assigned to coordinators to the managers in the student serves unit. Student Services has five management personnel, including the recently created position of dean of counseling and a number of coordinators (according to the faculty contract).
8. Ensure any additional revenue or savings are first used to improve its fund balance.
9. Develop a plan now for failure of the November 2012 state tax measure.
10. More aggressively reduce expenditures by implementing ongoing budget adjustments to avoid insolvency.
11. Assume a very conservative position with its tentative and adoption budgets, and limit spending to an absolute minimum until the November election. Any savings can be used to help address a worst-case scenario in the current year.
12. Ensure multiyear projections include all cost increases such as those for retiree health benefits, utilities, normal step-and-column movement, employee benefits, and payroll. If a deficit occurs after including these items, the college should identify an ongoing revenue source and/or implement permanent cost reductions.
13. Develop a plan to restore the ending fund balance and to fund ongoing obligations if the November tax measure passes.
14. Identify changes in revenues and expenditures that separate one-time adjustments from ongoing commitments so that there is a clear understanding of the budget's ongoing status. This includes items such as step/column and utilities and is also important in multiyear modeling.
15. Permanently implement a three-year budget model that allows for analysis of potential outcomes and consistently develop multiyear financial projections.

16. Incorporate the impact of the Title V transition into the multiyear modeling.

17. Compare actual revenues to expenditures to determine the surplus or deficit that would affect fund balance, instead of the current practice of including the reserve as a revenue line item since this masks the real operating results.

18. Establish a closer link between budgeting for classes and the FTES targets, ensuring that the business office and instructional office monitor costs and FTES generated. This is important because these represent the greatest expense in the budget and the most significant revenue source.

19. Develop a plan for tax measure passage that restores as much of the 449 lost FTES as possible. Recovery of these means revenue added to the base and is ongoing as long as the funded FTES is maintained.

20. Avoid spending more money in an attempt to regain FTES only to dilute productivity, leading to little change but higher costs. If the college merely adds sections that add cost and do not increase the FTES, it has spent more without additional FTES, which ends up achieving lower productivity in the process.

21. Identify additional, permanent reductions instead of one-time items for 2012-13.

22. Clarify the roles, responsibilities and expectations for budget development and monitoring.

23. Establish a consistent report structure to enhance communication of important budget information.

24. Implement a budget calendar that outlines the process, actions and dates that personnel districtwide should know.

25. Use the following forms, models, templates, and examples provided by FCMAT to implement these recommendations:

    - An annualized projection model and template for current year budget performance.
    - A budget presentation package, including templates and samples.
    - A three-year modeling worksheet with examples.
    - Peer district comparative analysis workbooks and documentation to allow for subsequent comparisons.

## Budget Monitoring

The college's financial system allows managers to produce real-time reports on budget performance at their discretion. The business office produces periodic reports and presents snapshot data to the administration and board of trustees, and the budget managers have a great deal of latitude in making expenditure budget transfers (increases and decreases). College personnel expressed concern that there is a lack of accountability regarding budget overspending. Monitoring should be completed for revenues as well as costs, especially FTES.

Another form of budget monitoring includes the Human Resources Department monitoring retiree benefit eligibility. Approximately 140 retirees receive district-paid benefits. Although a change was enacted for new hires starting in 2010, the number of retirees with benefits will continue to increase. About two years ago, the college went through a verification process with retirees to confirm their status, which needs to continue in the future since the retiree group is mobile and ever-changing.

## Recommendations

*The college should:*

1. Use the budget-monitoring tool provided by FCMAT that directs attention to the end-of-year expected results so that staff can better anticipate fiscal year results, identify issues and make early adjustments if needed. By further broadening the application of this tool to each unit overseen by a vice president, the college can develop better budget monitoring and apply resources more effectively.
2. Establish a level of accountability for budget managers that is measured and addressed in evaluating performance.
3. Develop and share a regular schedule of FTES updates and modeling of annual FTES so that there is broad understanding of where the college stands regarding FTES targets, providing time for corrective action if warranted.
4. Implement strict controls to limit expenditure budget transfers that decrease the ending fund balance.
5. Regularly verify retiree status since given the annual cost of benefits, paying for even a few nonqualifying people is costly.

## Fiscal Planning

The college's lack of fiscal planning is evident in the declining fund balance and continued operating deficits. However, other issues besides those previously mentioned affect fiscal planning.

Imperial Valley College provides general fund support for several categorical programs, which is often called subsidizing. Whenever general fund support exceeds the applicable mandate for that specific categorical program, the subsidy is elective on the part of college. When a categorical program is subsidized without discussion or prioritizing, the college is basically stating that this elective support is one of its highest priorities because of limited funds. Imperial Valley provides more than the required match for matriculation, and this is true for other categorical programs such as the child development program and disabled student programs. FCMAT was unable to determine whether the college had discussions about the subsidized programs, decided to add these financial resources to specific programs, or simply assumed it had to provide this level of additional support and never discussed the issue any further. Categorical programs should not be subsidized without analysis and discussion at the administrative level since unrestricted general fund monies are limited and uses should be prioritized. The peer analysis shows that the college spends much more than its peers in counseling, TOP 6300, where much of these subsidies reside, making it even more apparent that additional analysis is needed.

Imperial Valley College has also made a number of decisions without consideration of its ability to pay for them in the future. These decisions, as well as reduced state funding over the past few years, have affected the fiscal stability of the college. These decisions include the following:

- A classified salary schedule that includes steps over 15 years with 5% increments.
- Class-size limits that translate into less efficient productivity.
- Release time requirements built into the faculty contract, limiting the college's ability to assign staff based on need.
- Excessive reliance on release time to address administrative responsibilities.
- Physical classroom space that further limits class sizes.
- Lack of enrollment management planning, including clear FTES strategies.
- Lack of multiyear budget modeling.
- Unclear budget information that does not present the college's financial condition in a way that stakeholders understand.
- Continuing to automatically pay the increased costs of health benefits in the absence of any new revenues.
- Retiree health benefit costs that are totally addressed on a pay-as-you-go basis with no plan to address the future cost of the program.
- Spending well beyond that of peer districts on a per-FTES basis.
- Making short term one-time budget reductions instead of ongoing adjustments.
- Becoming less efficient through decline in funded FTES.
- Funding full-time faculty positions 50% above the faculty obligation number required by the state.
- Turnover at the senior administrative level, causing a leadership void and lack of consistency in decision-making.

## Recommendations

*The college should:*

1. Initiate negotiations with faculty employees to discuss changes in class size, loading and release time.
2. Initiate negotiations with classified employees to reduce the percentage, the number of steps, or both on the annual step increment.
3. Negotiate with employee groups to limit the rate of increase on health benefits, exploring changes that have the greatest impact on limiting costs while maintaining a reasonable level of health coverage.
4. Evaluate areas where the college spends significantly more than its peer districts to determine whether expenditure reductions should be made, with an emphasis on academic salaries, benefits, TOP code 6100 instructional support, TOP code 6300 counseling and TOP code 6700 general services.

5. Ensure the Counseling Department participates in reviewing its budget given the study findings that counseling expenditures are high compared to peer districts.

6. Explore ways to expand student capacity in classrooms.

7. Develop a working enrollment management program using the guidance provided by FCMAT in this area.

8. Develop clear, consistent budget information to better present and inform those responsible for making key decisions, possibly using the examples provided by FCMAT

9. Consider reducing the number of funded full-time faculty positions over time through attrition or other means.

10. Consider redirecting the amount or a portion of the amount saved when the annual payment for retiree incentives ends towards funding of its other post-employment benefits (OPEB) obligation. The annual incentive cost as of the 2012-2013 budget year is $728,000.

11. Evaluate all requests for categorical program subsidies against all other uses of unrestricted general fund monies, as well as with the college's other priorities. Subsidies should not be provided without analysis and discussion.

## 50% Law

As explained earlier in this report, the 50% law requires half of each community college district's current unrestricted general fund to be spent on classroom salaries and benefits. The college's analysis of 50% law compliance found that this area declined from 54.75% to 54.21% from 2007-08 to 2009-10. The most significant decline occurred in 2010-11, when the college reported 50.82%. In 2010-11, the average of the four comparison districts for the 50% law was 51.01%, a decline of from .04% to 2.27% from 2009-10. However, Imperial Valley College experienced the greatest decline with 3.39%. The primary reason was a reduction of 15.63% in reported instructional salary costs and a reduction of 8.14% in total expenditures prior to exclusions for costs that are not part of the calculation.

In 2010-11, the comparison districts averaged a 1.21% increase in instructional salaries and a 5.148% increase in total expenditures prior to exclusions.

Expenditures for community services, ancillary services, and auxiliary services (TOP codes 6800 – 7390) are excluded from the 50% law. The comparison districts reported on average 4.5% of their total unrestricted general fund expenditures in these excluded activities and Imperial Valley College reported 2.36%. The expenditure of lottery proceeds may also be excluded from the 50% law calculation. The college allocated some lottery proceeds to costs in the activities already excluded (TOP codes 6800-7390), failing to maximize the exclusion in TOP codes 0100-6700 for purpose of calculating the 50% law.

Some classroom teaching salaries were also reported in nonteaching TOP codes 6000-6700, instead of TOP codes 0100-5900 as required by the state budget and accounting manual. This causes the 50% to be calculated incorrectly and a penalty will be incurred if the calculation falls below the 50% level. As long as the college stays above 50%, there is no financial impact to the college.

## Recommendations

*The college should:*

1. Establish budget planning criteria for maintaining compliance with the 50% law.
2. Examine and evaluate proposed budget increases and decreases to fully understand the impact on the 50% law calculation before they are initiated.
3. Evaluate community services, ancillary services and auxiliary operations (TOP codes 6800 – 7390) to ensure that all direct expenses for services in these programs are accurately reported. Indirect costs to support these programs may also be included (e.g. custodial, accounting, etc.), and this practice may positively affect the 50% law calculation.
4. Consider allocating all lottery proceeds to TOP codes 6000-6700, which might positively affect the 50% law calculation.
5. Report all classroom teaching and instructional aide costs in TOP codes 0100-5900 to positively affect the 50% law calculation.
6. Develop a 1% rate sensitivity calculation so that when the budget is increased or decreased, the collage can quickly determine the effect on the 50% law ratio. The 1% sensitivity calculation allows the college to know how many dollars of change it takes to alter the 50% calculation by 1% in either direction.
7. Ensure that the business office, in consultation with the instructional office, reviews the assignment of TOP codes and object codes for faculty to make certain the expenditures are correctly captured and reported.

# Enrollment and FTES Analysis

FCMAT thoroughly reviewed and analyzed Imperial Valley College's CCFS-320 attendance reports from 2006 to the present (attached as Appendices D-1 – D-5), various course offerings, faculty contact hours (attached as Appendix D-8), and full-time equivalent faculty reports provided by the college. Discussions were also held with the college staff. These activities prompted the following two related findings that directly affect the institution's fiscal health.

- The college lacks a consistent, coherent planning mechanism that relates the size of the course offering to its FTES revenue goal. It also does not have a resulting annual plan that can be clearly communicated to the entire college to drive decision-making at all levels.
- The college has consistently low efficiency/productivity as measured by WSCH/FTES and average class size.

These two major findings are related because low efficiency/productivity tends to result in errors in projecting and meeting FTES targets, a costly issue for a college district. The CCFS-320 reports review found that 2006-07 was the last year that the college met its credit FTES target exactly (achieved its growth allocation and had no unfunded FTES). Since then, FTES planning (Appendix D-5) has been extremely problematic, even before the mid-year adjustments in state allocations that occurred in the last few years:

- For 2007-08, the college was funded for growth of 105.28 credit FTES, but was over that amount by 226.3 unfunded FTES (3.4%), a significant amount for a college of its size.
- For 2008-09, the college was funded for growth of 417.06 credit FTES. As part of a plan to reach the growth target, 497.17 FTES was "borrowed" from summer 2009. When a summer intersession crosses two fiscal years with classes for which the census falls in one fiscal year and the end of the classes occurs in the next fiscal year, the resulting FTES may be reported in either year. Advance reporting of the future summer intersession is commonly referred to as "borrowing." This resulted in the college having 204.27 unfunded FTES (2.81%) for 2008-09, beginning 2009-10 with a significant unfunded expenditure, and lacking the ability to use the excess FTES to start the new fiscal year.
- For 2009-10, the state imposed a workload reduction of 259.19 credit FTES, and the college ended with 203.20 (2.97%) unfunded FTES. This added to the expenditures for the unfunded portion of the summer 2009 FTES "borrowed" for reporting in 2008-09.
- For 2010-11, there was funded growth of 206.58 credit FTES (which was actually restoration of a portion of the previous year's workload reduction), but the college again was over that mount by 188.78 unfunded FTES (2.68%).
- For 2011-12, the college was 428.38 credit FTES below its target and was therefore in stabilization. (Under current law, a community college district that falls below its FTES target is held harmless for one year and receives stability funding equal to the difference between the FTES produced and the FTES target that determines its funding base. The district is then given three years to grow back to its FTES target before its base funding is permanently reduced. During these subsequent years, the district receives funding for only the FTES actually produced.) The college's reported total of 6,071.57 credit FTES included 279.49 FTES from its summer 2012 intersession; however, since this intersession ended June 30, the FTES produced could be used only for 2011-12.

FCMAT was unable to determine why this decision was made instead of allowing for more stability funding and planning a summer intersession that crossed the two fiscal years. This could have been used to the college's advantage by contributing to 2012-13's effort to return to the college's base FTES number. (That number stands to be reduced by about 7.5% if Proposition 30, the governor's tax initiative, is not approved by the voters in November 2012.)

While the college collects some useful data in areas such as FTES/FTEF and average class size, there is little evidence that this information is used effectively in developing annual FTES plans. The college has not used the concept of FTES per paid faculty contact hour (FCH), which would help determine the size of a semester/intersession needed to reach the desired FTES goal. This measure is useful because it relates FTES to the size of the course offering and its cost. For Imperial Valley College, this ratio has ranged from 0.84 (summer 2009) to 0.98 (fall 2009) for semesters and intersessions from 2008-09 through 2011-12 (Appendix D-7).

To illustrate use of this measure in planning, the average FTES/FCH ratio for fall 2011 and spring 2012 was 0.895. Assuming a subsequent semester goal of 3,000 FTES, a good starting point for the faculty contact hour allocation would be 3352 (3000/0.895). Enrollment management is not an exact science, but using this number as a starting point and factoring in any known internal or external factors that would affect the needed allocation size would be extremely helpful in making more accurate projections. Since the ratio is affected by any changes in efficiency/productivity, it is highly important to make this calculation for each semester so that the most current historical data are applied in the projection. In addition, developing the capacity for real-time FTES projection using CCFS-320 logic would provide invaluable assistance in making appropriate adjustments to the initial allocation during enrollment periods.

Weekly student contact hours per full-time equivalent faculty (WSCH/FTEF) is a standard efficiency/productivity measure because it gauges average class size. An average class size of 35 is the generally accepted goal among California community colleges, and this translates into 595 WSCH/FTEF for Imperial Valley College (with its compressed calendar). Using actual CCFS-320 reported data, the college's WSCH/FTEF has ranged from 417.76 (average class size of 24.57) to 477.17 (average class size of 28.07) in the semesters/intersessions from 2008-09 through 2011-12 (Appendix D-6). While an average class size of 35 (595 WSCH/FTEF) can be difficult to attain for a small college, an average class size of 30 (510 WSCH/FTEF) should be achievable over the next three years. Just one additional student in each course section would produce approximately 85 FTES (worth about $388,000 per fiscal year) without incurring additional expenditures, and moving from the 2011-12 overall average class size of 26 to a class size of 30 would produce approximately 340 additional FTES (worth more than $1.5 million per fiscal year), again without additional cost. Achieving this goal will require greatly improved enrollment management practices (attention to historical course enrollment experience in allocating the course offering, timely cancellation of low-enrollment course sections, combining of low-enrollment course sections wherever possible, timely addition of course sections when all other sections of specific courses have filled, etc.).

Some contractual provisions present significant obstacles to effective enrollment management. While a minimum class size of 20 is not unusual among California community colleges, the additional provision "or less than half of standard class size" is highly unusual as it is interpreted at Imperial Valley College. If the standard class size is 25, a course section with an enrollment of 13 cannot be cancelled under this provision. The college should not provide large numbers of course sections with such low enrollments, particularly if the class has multiple sections

(Exceptions can be made for courses with external class size limitations, such as nursing clinical rotations). Similarly, establishing the maximum class size at 40 is problematic when there is an expectation of additional compensation for oversized classes because of contract provisions. Colleges of all sizes regularly run lecture classes with a standard class size of 45 or 50, and oversized class compensation generally begins with class sizes of 60 or more. Unusually small classroom sizes also present significant challenges as classes are often limited in size because of capacity rather than demand.

There is little indication that the college has an effective data-driven FTES planning process, and no individual or position appears to have been assigned to this function. This type of planning process should be an institutional commitment, and it is imperative to exercise authority and accountability in ensuring that a plan is developed and properly executed. Once implemented, it is important for this process to be effectively and timely communicated to the entire college so that everyone understands decisions will be made based on the outcomes.

The results of the FTES planning should be thoroughly evaluated each year to ensure yearly improvement. The following list provides ways to evaluate such results:

Measures such as faculty contact hours/FTES must be used in determining the size of classes each semester and intersession so that combined, they will help produce the target FTES for the year.

- The vice president, academic services, should establish a formal course allocation process (using a meaningful measure like faculty contact hours) by division/department/discipline, utilizing relevant historical data (size of the offering in previous semesters, courses with largest enrollments, high enrollment courses, low enrollment courses, course fill rate, course cancellations and additions during enrollment periods, etc.).
- During the schedule-building process, the relationship between the planned allocation and the actual scheduling recommendations should be constantly monitored and evaluated.
- Enrollment should be constantly monitored so that timely adjustments to the schedule can be made relative to student demand. A real-time FTES projection tool using actual CCFS-320 report logic would be invaluable in evaluating progress toward the FTES goal during enrollment periods to enable timely decisions to adjust the size of the offering.

The college should take immediate action to make progress toward increasing average class size to 30 (510 WSCH/FTEF) within the next three years, and once this goal has been achieved and maintained, strive to make steady progress toward an average class size of 35 (595 WSCH/FTEF). To accomplish this, the vice president, academic services should provide deans and department chairs with leadership and training in effective enrollment management practices, planning course schedules, and making appropriate adjustments (class cancellations, combinations, additions, etc.) during enrollment periods and ensure that these practices are implemented and maintained. In addition, the college will need to reconsider, through the collective bargaining process contractual provisions that inhibit effective enrollment management, including, but not limited to, minimum and maximum class size provisions. The college will also need to consider its need for larger lecture classrooms (with a capacity of 45 or 50) in future planning for new and remodeled facilities.

# Recommendations

*The college should:*

1. Immediately establish at the senior administrative level an explicit, data-driven FTES planning process that relates the size of the course offering to the college's FTES target and other budget goals and will be the basis for all of the college's enrollment management efforts.
2. Ensure that the FTES planning process is led by the vice president, academic services and the vice president, business service. This process should be dynamically continued throughout the academic year so the plan can be adjusted for external funding changes and actual enrollment results.
3. Communicate the FTES planning process to the entire college so that it guides decision-making processes throughout the organization.
4. Thoroughly evaluate the results of the FTES planning each year to ensure improvement from year to year.
5. Take immediate action to make progress toward increasing average class size to 30 (510 WSCH/FTEF) within the next three years. Once this goal has been achieved and maintained, the college should strive to make steady progress toward an average class size of 35 (595 WSCH/FTEF).
6. Consider its need for larger lecture classrooms with a capacity of 45 or 50 in future planning for new and remodeled facilities.

# Program Evaluation

A higher education organization's fiscal health depends on the long-term success of its programs. Therefore, one of the major components of this FCMAT study was to conduct customized but limited program evaluations of Imperial Valley College programs and to make related recommendations on long-term, overall program viability. The college should also ensure that it continues to evaluate individual programs for effectiveness and efficiency and make decisions accordingly.

Community college programs typically include sets of courses organized to lead to the attainment of a certificate or degree such as for history or automotive technology as well as sets of similar student services that are organized in departments such as financial aid and admissions. This effort also addressed administrative services departments, such as human resources and accounting.

A comprehensive analysis of a college's health includes consideration of the educational programs' coherency and viability, particularly as related to the institution's mission and goals.

An institution would ideally maintain a strategic or master plan to guide decisions, especially when downsizing or increasing the number of staff members, and that plan would be connected to processes, structures, and procedures throughout the college. Public education's current fiscal environment is unprecedented, and strategies to address declining community college revenues are being developed at Imperial Valley College and community colleges throughout the state. For Imperial Valley College, FCMAT evaluated fiscal, organizational, and enrollment issues, and initiated processes to evaluate educational and other programs. This began with a thorough review of institutional effectiveness practices and related data.

## Methods and Findings

For this study, academic programs were evaluated using one process, and a separate approach was developed and utilized for nonacademic (administrative, business, and student services) programs. Once FCMAT reviewed Imperial Valley College's educational master plan, available program review reports, and other materials, the college research department and academic program staff provided requested statistical information on 14 measures for 60 academic programs. Deans and department chairs, working with and under the direction of the vice president for academic services, developed their own conclusions about the following for each program:

- Enrollment demand.
- Projection for future enrollment demand.
- Opportunities for future advancement.
- A summary of each program's health, using criteria suggested.

FCMAT then reviewed the information and developed recommendations specifically for academic programs. The template below was used for this process. (The document attached as Appendix E to this report includes two samples of completed academic program evaluations. The following link leads to all 60 program evaluations completed by college administrators and faculty: http://spaces.imperial.edu/accreditation/fcmat/)

| Program | Enrollment (spring 2012) | Max. Enrollment | Fill Rate | # of sections | # of students per class | Avg. max. # of students per class | FTES | FTEF | Productivity (FTES/FTEF) | # of Certificates in 6 years | # of Degrees in 6 years | Completion Rate | Success Rate | # F.T. faculty |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

**Recent Enrollment Demand:** High ____ Medium ____ Low ____

**Projection for Future Demand:** Growing ____ Stable ____ Declining ____
(Labor market data required for career-technical programs)

**Opportunity Analysis:** (successes, new curriculum development, alternative delivery mechanisms, interdisciplinary strategies, etc.)

**Summary of Program "Health" Evaluation:** (including consideration of size, scope, productivity, and quality of outcomes)

FCMAT found little data or evidence to demonstrate the college routinely evaluates and improves student services and other nonacademic programs. Consequently, the priority of program evaluation for these departments was to implement a continuous activity to improve the process. Two administrative members of the college's executive council who have experience leading continuous process-improvement projects volunteered to chair this effort. Cross-functional teams composed of members from every department were formed to review and evaluate processes. Each of those teams consisted of members from varieties of departments in order to include different perspectives in their analyses.

FCMAT and the two college leads, the administrator for human resources and information technology, devised the customized evaluation process to use during on-site visits and subsequent communications, and planned how to implement the process throughout 2012-13. The college's specific needs were considered, specifically the need for cost effectiveness, employee involvement and development, and ongoing structures. The college leads notified participating departments and invited representatives to the first meeting.

Approximately 15 cross-functional team facilitators, primarily the leads or representatives for each department, first met for an orientation on July 17, 2012. The meeting was led by the two college leaders and FCMAT, and its purpose was as follows:

- To explain the overall program evaluation feature of the FCMAT project.
- To explain the continuous improvement evaluation process planned for student services and nonacademic departments.
- To begin planning evaluation activities for the departments represented.

Each department identified one process to evaluate by August 17, 2012. For that process, they considered opportunities to address the following requirements:

- Cost reduction
- Efficiency enhancement
- Contribution to student success and enrollment

Every department would have three processes assessed by cross-functional teams by the end of 2012-13, each consisting of three or more members from diverse departments. College leads and team facilitators developed the following review schedule, which was being implemented as of FCMAT's August 17, 2012 site visit:

### *FCMAT Nonacademic Efficiency Team*

| | Participant | Area | Department/Program | Processes to be Reviewed |
|---|---|---|---|---|
| 1 | Betty Kakiuchi | Business | Purchasing | |
| 2 | Carlos Fletes | Business | Fiscal Services | Request to Hire Process<br>Chancellor's Office Tax Offset program update and monitoring<br>Disbursement of refunds/financial aid to students |
| 3 | John Lau | Business | Business Admin | Included in others |
| 4 | Rick Webster | Business | Maintenance/ Operations | |
| 5 | Tim Nakamura | Business | Safety and Security | |
| 6 | Travis Gregory | HR | HR Admin | RTH - Revise and automate the IVC Request To Hire (RTH) form<br>HR Dashboard Reports - Compile an HR Dashboard for managers / administrators<br>Payroll processes – Recently transitioned to HR; analyze current and evaluate for improvement |
| 7 | Jeff Cantwell | IT | Application Services | |
| 8 | Jeff Enz | IT | Enterprise Systems | |
| 9 | Omar Ramos | IT | Online/Print Services | Mail Services<br>Catalog Production |
| 10 | Todd Finnell | IT | IT Admin | Included in others |
| 11 | Todd Evangelist | President's Office | IVC Foundation | Automation of Scholarship Application Process<br>Direct Mail Campaign targeting Alumni<br>Alumni Association Development/ Foundation Board Development & Recruitment |
| 12 | Gloria Carmona | Student Services | Admissions and Records | Phone system and incoming calls<br>Transcript evaluation and the request process<br>Communication to students regarding deadlines & timelines |
| 13 | Lisa Seals | Student Services | Financial Aid | Student Self-Service<br>Paperless Filing<br>Use of Degreeworks to calculate SAP |
| 14 | Sergio Lopez | Student Services | Student Affairs | |
| 15 | Ted Ceasar | Student Services | Counseling | |

Participants continue to identify additional processes that will be reviewed to complete the plan outlined in the schedule, and the two college leads have continued to train and manage evaluation activities. The purpose was to initiate an evaluation process that could be implemented over the course of a year, and thus far, it has been successful.

Some college programs, such as the library and instructional services, are not included in this study; the college will need to ensure full participation of all departments in the future. These two departments, for example, were not represented in the data sets and lists provided to FCMAT, so they did not receive invitations to participate.

Overall, Imperial Valley College's mission, purposes and goals as described in the educational master plan are regularly reviewed and linked to annual expenditure requests via multiple resource plan committees. However, the college apparently did not link expenditure reductions to those priorities during the last two years, and the planning process lacked the strategic capacity to guide prioritization for these reductions. Further, during the summer of 2012 when additional decisions about budget reductions were under consideration, adequate structures and mechanisms for broad communication, coordination of processes, and problem-solving among department leadership staff, both academic and nonacademic, appeared to be lacking, or severely limited. As a result, critical decisions were made quickly, and many faculty and staff did not seem to have information that they needed to understand the college's status and situation.

The academic program evaluation activity found that various career and technical programs have a low current student demand, a low local labor market demand for the near future, and/or a low certificate or degree completion rate. Programs that do not show strong data using these criteria include building construction technology and legal assistance. Other programs are often created or redesigned, such as solar energy specialist, and have low enrollment. Programs are usually given five or more years to grow, but in the current severe fiscal climate, these programs need to show growth and succeed much sooner so that they are not a financial burden. A plan should be developed to discontinue career technical education programs that do not increase their enrollments within the next two to three years to an average class size of approximately 20. This process should follow the appropriate regulations in the California Education Code and the California Code of Regulations, Title 5, including, but limited to, California Education Code Section 78016 and California Code of Regulations, Title 5, Sections 51022 and 55130.

Imperial Valley College has low success rates in some instructional programs and courses and should work to increase these percentages so that they are at least close to the state average for each individual discipline. State averages, by discipline, by semester, can be found on the California Community College Chancellor's Office website at http://datamart.cccco.edu/Outcomes/Course_Ret_Success.aspx.

Examples of college disciplines with low success rates in comparison to the state average for the discipline include astronomy (the college rate for 2010-11 was 29.9%, and the statewide average for fall 2010 was 63.68%), history (the college rate for 2010-11 was 51.7%, and the statewide average for fall 2010 was 60.68%), and correctional science (the college rate for 2010-11 was 53.8%, and statewide average for fall 2010 was 74.39%).

In courses that are at capacity, unsuccessful students who repeat a class prevent others from taking the same class. Students who repeat classes slow their progress toward a degree or certificate. Additionally, college resources are best used when they result in educational success and course completion for students. Courses with low success rates (with "success" defined as students earning a "C" or higher, and "low" defined as more than five percent lower than the state average

for those disciplines) should increase these rates within the next three years so that they that are within five percent of the state average for the discipline. Examples of disciplines with low success rates are astronomy, criminal justice, fire science and history.

# Recommendations

*The college should:*

**Overall Program Evaluation**

1. Link educational master planning, the college mission and purposes, and related planning processes to processes for cost reduction, prioritization of effort, and program efficiency decisions.

2. Develop organizational, communication, and decision-making linkages or connections among the redesign team/process, program review, planning, and decision-making at the leadership and executive council levels.

3. Prioritize and implement broad, clear, and accurate communication about the college budget, cost reduction activities, FTES issues, and program prioritization. Information should be easily available and accessible, and distributed regularly, to all faculty and staff, as well as the community.

**Academic Programs:**

1. Continue evaluating academic programs, initiated and developed by college administrators and faculty in summer 2012 as an ongoing process.

2. Ensure each academic program recognizes its particular role in increasing the college's overall average class size. Lecture classes in the arts and sciences programs, such as history, psychology, sociology, and music appreciation, should increase well beyond the current class maximum of 40.

3. Carefully review career and technical programs that have a low current student demand, a low local labor market demand for the near future, and/or a low certificate or degree completion rate. The college should develop a plan to increase the minimum class enrollment to 20 for classes that have been allowed to operate with enrollments of much less. Programs should be discontinued if enrollment does not increase to an average class size of approximately 20. There should be few and clearly delineated exceptions for specified advanced courses (This will require discussion as a contractual issue in negotiations between the college and the faculty union.).

4. Require instructional deans and department chairs to focus on scheduling courses that have the greatest student demand, specifically arts and sciences courses, those that fulfill general education requirements (such as United States history), and CTE courses that fulfill core competencies (such as business communication). Similarly, programs should avoid scheduling elective or optional courses, especially those offered at four-year colleges (such as East Asian history), or that provide skills that could be learned on the job (such as office transcription).

5. Direct instructional deans and department chairs in arts and science disciplines to schedule courses required for upper division coursework in the related majors instead of courses needed to fulfill a single-discipline associate's degree major. For example, a student who earns an associate degree in English or psychology without transferring to a four-year college is not prepared for a successful career. Arts and sciences programs should schedule courses that fulfill multiple-discipline associate majors (such as humanities or behavioral sciences), which are also typically those within transfer general education patterns such as intersegmental general education transfer courses.

6. Encourage more students to complete certificates instead of simply taking courses and leaving. Selected certificate requirements for career technical education programs should be revised whenever possible so that certificates require fewer total units, focusing on core requirements. In some cases, this may mean offering two or more separate certificates, either in two areas or in beginning and intermediate levels. This will encourage and enable more students to complete certificates, before and after employment. Examples of programs that could benefit from this approach include electrical technology and business office technician. Because an unreasonable number of units is required for a certificate in many career technical education programs, many students drop out after earning enough units for entry-level employment.

7. Require the career and technical programs moving into the college's new complex in 2014 to develop multiyear plans that outline how they will utilize the facility as enrollment increases. These programs include welding, air conditioning/refrigeration, building construction technology, electrical trades, fire science, emergency medical services, and administration of justice.

8. Increase its online offerings in a variety of programs, whether courses are delivered completely or partially online, to help individuals living far away from the campus as well as those who live closer but wish to complete their coursework more quickly. Moving some classes to the online format such as selected courses in art history, child development, music appreciation, sociology, etc., would strengthen enrollments in many programs and make classroom space available for other courses. The college should also update its distance education plan (part of the college's educational master plan and last updated in 2011-12) to create an improved, coherent methodology, from the technological and educational perspectives, for expanding its online offerings.

9. Find ways to stabilize or increase enrollment in the next three years without adding new full-time faculty. This would necessitate increasing class sizes and fill rates and/or hiring more adjunct faculty.

10. Openly communicate that any program requests for new faculty will be denied until the college's overall faculty obligation number decreases to the obligatory level set by the California Community College Chancellor's Office. Currently, the college's obligatory faculty obligation number is 94.3

11. Reduce the amount of release time assigned to faculty for managerial responsibilities, to improve the college's 50% ratio and create more hours of faculty teaching, generating more FTES for their programs. The managerial duties formerly assigned to faculty members would be assumed by instructional administrators.

12. Increase instructional programs and courses with low success rates to percentages close to the state average for the discipline. Several approaches could be used to accomplish this, including utilizing the student learning outcomes assessment and improvement process, increasing staff development in pedagogy, modifying course delivery practices such as providing shorter and variable term lengths, and revising course prerequisites.

13. Conduct an assessment to determine factors beyond instructional scheduling that contribute to decreasing enrollments and fill rates.

**Nonacademic Departments**

1. Implement continuous cross-functional team process evaluation and improvement, which began the summer of 2012. Each department should review three processes during academic year 2012-13, with plans and structures for ongoing process evaluation and improvement for future years.

2. Implement the program evaluation and improvement process for the library, which was not included in a FCMAT program evaluation process during this study period. Any additional programs that were not part of the FCMAT process should also be evaluated.

3. Evaluate programs, especially those in student services, where the college's portion of their funding is in excess of the grant "match" requirement to ensure that IVC determines that subsidizing such programs is in line with IVC's priorities and that these evaluations are collaboratively conducted.

# Next Steps and Proposed Timeline

Imperial Valley College should closely review the information in this report and implement the recommendations with which it agrees. For recommendations it does not implement, the college should develop alternate ideas and actions to maintain solvency. Because of its fiscal condition and loss of FTES, the college should act quickly in these efforts.

FCMAT has provided tools and templates to help the college implement many of the recommendations. Recommendations related to the structural issues such as contractual release time, salary schedule steps, and class sizes, are tied to specific processes such as collective bargaining and require another party's agreement.

The following implementation steps and timeline consider the college's fiscal condition.

## Implementation Timeline

| | | |
|---|---|---|
| A | Imperial Valley College receives report and recommendations | December 2012 |
| B | It is anticipated that the recommendations will affect a number of areas. Some will be easier to implement than others. Some may not be accepted or acted upon by IVC. Given differing levels of complexity, the recommendations should be categorized into those that can be acted upon quickly and those needing more time to develop | Late December 2012 |
| C | Each recommendation should have an approximate value assigned (where appropriate) as estimated by IVC. | Late December 2012 |
| D | Once steps B and C are completed IVC should organize the list of recommendations in order of priority. | Early January 2013 |
| E | At this point IVC must be prepared to take action sufficient to sustain itself fiscally. Formal board action may be warranted to establish a clear understanding of IVC's intent. | Early January 2013 |
| F | Organizational and operational recommendations included in the steps C, D, and E above should be considered at the same time, if possible, especially if they have fiscal implications. Those that do not can be dealt with over a longer period of time. | February-June 2013 |
| G | Staff should complete and present a follow-up report to IVC community and board, as well as subsequent reports on the status of open items. | April 2013 |

Implementation of a number of recommendations regarding organization and operations are vital to the college's long-term fiscal health. Imperial Valley College has immediate fiscal circumstances and long-term structural issues that may be difficult to overcome in a short amount of time. Therefore, it will be critical to organize and understand the complexities of the recommendations included in this report.

# Appendices

A: Financial Comparison With Benchmark Districts

B: Imperial Valley College's Seven-Year History

C: Multiyear Model

D: Enrollment and FTES Analysis

E: Academic Program Evaluations

F: Study Agreement

**Fiscal Data Abstract 2010-2011** **Data in Bold Represents Median**

| | | Imperial Valley | Desert | Hartnell | Montery | Shasta | Difference Desert | Difference Hartnell | Difference Montery | Difference Shasta | Average |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total FTES (fiscal data abstract table 1) | 7384 | 8982 | 7056 | **7889** | 7915 | | | | | |
| | Ratio of Unrestricted in Total Gen Fund through object 6000 (tables III.1 and III.2 fiscal data abstract) | 79.9% | 78.9% | 75.9% | 87.4% | 84.8% | | | | | |
| **Line 1** | Academic salaries as a % of all gen fund exp | 43.25% | **40.77%** | 33.76% | 43.82% | 35.06% | 2.48% | 9.49% | -0.57% | 8.18% | 4.90% |
| **Line 2** | 50% law ratio (fiscal data abstract table 6) | 50.82% | 50.04% | 48.79% | 53.43% | 51.78% | 0.78% | 2.03% | -2.61% | -0.96% | |
| | **Lines 3 through 14 below include Instructional TOPS codes 0100-5999 and Admin TOPS codes 6000-6700** | | | | | | | | | | |
| **Line 3** | Noninstr sal charged to instruction/ratio of tot instr costs | 5.74% | **7.44%** | 9.16% | 10.90% | 2.09% | -1.70% | -3.41% | -5.16% | 3.65% | -1.65% |
| **Line 4** | Supplies/oper charged to instruction /ratio of tot instr costs | **6.60%** | 7.97% | 3.53% | 14.62% | 4.06% | -1.37% | 3.07% | -8.02% | 2.55% | -0.94% |
| **Line 5** | Instructional salaries as a % of total instr/ratio of tot instr costs | 86.96% | 83.53% | **85.27%** | 73.56% | 92.45% | 3.43% | 1.69% | 13.40% | -5.49% | 3.26% |
| **Line 6** | Instructional costs as a % of total operations thru 6700 | 40.78% | **47.22%** | 40.49% | 59.34% | 48.44% | -6.44% | 0.29% | -18.56% | -7.66% | -8.09% |
| **Line 7** | Instr admin as a % of total operations thru 6700 | 5.17% | 7.11% | 7.01% | 1.54% | **6.66%** | -1.94% | -1.83% | 3.64% | -1.49% | -0.40% |
| **Line 8** | Instr support as a % of total operations thru 6700 | 10.27% | 5.38% | 4.95% | 4.32% | **5.18%** | 4.89% | 5.32% | 5.95% | 5.09% | 5.31% |
| **Line 9** | A & R as a % of total operations thru 6700 | 1.37% | 1.65% | 1.79% | **1.46%** | **1.46%** | -0.28% | -0.42% | -0.09% | -0.09% | -0.22% |
| **Line 10** | Counseling as a % of total operations thru 6700 | 9.89% | 7.39% | 2.64% | 2.41% | **2.89%** | 2.50% | 7.25% | 7.48% | 7.00% | 6.06% |
| **Line 11** | Stu Serv as a % of total operations thru 6700 | 7.63% | 6.66% | 16.65% | 6.07% | **7.62%** | 0.97% | -9.01% | 1.56% | 0.01% | -1.62% |
| **Line 12** | Oper/maint as a % of total operations thru 6700 | 7.73% | 9.48% | 8.40% | **8.39%** | 7.63% | -1.75% | -0.67% | -0.66% | 0.10% | -0.75% |
| **Line 13** | Plan/policy as a % of total operations thru 6700 | 2.52% | 2.44% | 4.44% | 5.25% | **4.32%** | 0.08% | -1.92% | -2.73% | -1.80% | -1.59% |
| **Line14** | Gen serv as a % of total operations thru 6700 | 14.64% | 12.67% | **13.64%** | 11.22% | 15.79% | 1.97% | 1.00% | 3.41% | -1.16% | 1.31% |
| | **General Fund Expenditures per FTES** | | | | | | | | | | |
| **Line 15** | Academic Salaries / FTES | $2,651 | **$2,195** | $2,028 | $2,088 | $2,225 | $457 | $623 | $563 | $426 | $517 |
| **Line 16** | Classified Salaries / FTES | $1,226 | $1,161 | $1,319 | $1,112 | **$1,205** | $65 | -$94 | $114 | $21 | $27 |
| **Line 17** | Employee Expenditures including benefits / FTES | $5,166 | $4,316 | **$4,388** | $3,805 | $5,313 | $851 | $778 | $1,362 | -$147 | $711 |
| **Line 18** | Total Expenditures / FTES | $6,130 | $5,383 | **$6,007** | $4,766 | $6,347 | $747 | $123 | $1,364 | -$217 | $504 |
| **Line 19** | Instructional Expense / FTES | **$2,383** | $2,355 | $2,269 | $2,654 | $2,743 | $28 | $114 | -$271 | -$360 | -$122 |
| **Line 20** | Instructional Administration / FTES | $302 | **$355** | $393 | $69 | $377 | -$52 | -$90 | $234 | -$75 | $4 |
| **Line 21** | Instructional Support / FTES | $600 | $268 | **$278** | $193 | $293 | $332 | $323 | $407 | $307 | $342 |
| **Line 22** | Admissions & Records / FTES | $80 | **$82** | $100 | $65 | $83 | -$2 | -$20 | $15 | -$3 | -$2 |
| **Line 23** | Counseling / FTES | $578 | $368 | $148 | $108 | **$164** | $209 | $430 | $470 | $414 | $381 |
| **Line 24** | Other Student Services / FTES | $446 | $332 | $933 | $272 | **$431** | $114 | -$487 | $174 | $15 | -$46 |
| **Line 25** | Operations/Maintenance / FTES | **$452** | $473 | $471 | $375 | $432 | -$21 | -$19 | $76 | $19 | $14 |
| **Line 26** | Planning/Policymaking / FTES | $147 | $122 | $249 | **$235** | $245 | $25 | -$102 | -$87 | -$97 | -$65 |
| **Line 27** | General Institutional Support Services / FTES | $855 | $632 | **$764** | $502 | $894 | $223 | $91 | $353 | -$39 | $157 |
| **Line 28** | Total Expenditures / FTES TOPS Codes 0100-6700 | $5,844 | $4,987 | **$5,604** | $4,472 | $5,662 | $857 | $240 | $1,371 | $181 | $662 |

**Each $10 of difference equals $73,840** **Each $50 dollars of difference equals $369,200** **Each $100 of difference equals $738,400**

Source: Fiscal Data Abstract
2010-2011 Actual Costs

Imperial Valley College
Top Codes 6000 Instr Admin and 6100 Instr Support
**CCSF 311 2010-2011**

Comparative Financial Analysis
Supplemental Information

| | | | Imperial | Desert | Hartnell | Monterey | Shasta | Difference Desert | Difference Hartnell | Difference Monterey | Difference Shasta | Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Line 1** | Total FTES (fiscal data abstract table 1) | | 7384 | 8982 | 7056 | 7889 | 7915 | | | | | |
| **TOP Code 60XX** | **Code** | | | | | | | | | | | |
| **Line 2** | 6010 | Academic Admin | 5.17% | 6.36% | 7.01% | 1.02% | 5.92% | -1.19% | -1.84% | 4.15% | -0.75% | 0.09% |
| **Line 3** | 6020 | Course/Curriculum Devel | 0.00% | 0.00% | 0.00% | 0.52% | 0.22% | 0.00% | 0.00% | -0.51% | -0.22% | -0.18% |
| **Line 4** | 6030 | Academic/Faculty Senate | 0.00% | 0.60% | 0.00% | 0.00% | 0.30% | -0.60% | 0.00% | 0.00% | -0.30% | -0.22% |
| **Line 5** | 6090 | Other | 0.00% | 0.15% | 0.00% | 0.00% | 0.22% | -0.15% | 0.00% | 0.00% | -0.22% | -0.09% |
| **Line 6** | 60XX | Total | 5.17% | 7.11% | 7.01% | 1.54% | 6.66% | -1.94% | -1.83% | 3.64% | -1.49% | -0.40% |
| **TOP Code 61XX** | **Code** | | | | | | | | | | | |
| **Line 7** | 6110 | Learning Center | 3.05% | 1.95% | 0.00% | 1.40% | 0.25% | 1.11% | 3.05% | 1.65% | 2.80% | 2.15% |
| **Line 8** | 6120 | Library | 1.77% | 2.36% | 1.95% | 2.54% | 2.22% | -0.59% | -0.18% | -0.77% | -0.45% | -0.50% |
| **Line 9** | 6130 | Media | 0.00% | 0.23% | 0.68% | 0.38% | 2.71% | -0.23% | -0.68% | -0.38% | -2.71% | -1.00% |
| **Line 10** | 6140 | Museums/Galleries | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| **Line 11** | 6150 | Academic Info Systems | 0.00% | 0.00% | 1.34% | 0.00% | 0.00% | 0.00% | -1.34% | 0.00% | 0.00% | -0.33% |
| **Line 12** | 6190 | Other | | | | | | | | | | |
| **Line 13** | 61XX | Total | 10.27% | 5.38% | 4.95% | 4.32% | 5.18% | 4.89% | 5.32% | 5.95% | 5.09% | 5.31% |

| | | | Imperial | Desert | Hartnell | Monterey | Shasta | Difference Desert | Difference Hartnell | Difference Monterey | Difference Shasta | Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TOP Code 60XX** | **Code** | | | | | | | | | | | |
| **Line 2** | 6010 | Academic Admin | $2,232,338 | $2,850,560 | $2,771,070 | $360,330 | $2,654,407 | -$618,222 | -$538,732 | $1,872,008 | -$422,069 | $73,246 |
| **Line 3** | 6020 | Course/Curriculum Devel | $366 | $0 | $0 | $181,929 | $98,686 | $366 | $366 | -$181,563 | -$98,320 | -$69,788 |
| **Line 4** | 6030 | Academic/Faculty Senate | $0 | $267,180 | $0 | $0 | $133,758 | -$267,180 | $0 | $0 | -$133,758 | -$100,235 |
| **Line 5** | 6090 | Other | $0 | $66,826 | $0 | $0 | $97,992 | -$66,826 | $0 | $0 | -$97,992 | -$41,205 |
| **Line 6** | 60XX | Total | $2,232,704 | $3,184,566 | $2,771,070 | $542,259 | $2,984,843 | -$951,862 | -$538,366 | $1,690,445 | -$752,139 | -$137,981 |
| **Dollars Spent/FTES** | | | $302 | $355 | $393 | $69 | $377 | -$52 | -$90 | $234 | -$75 | $4 |
| **TOP Code 61XX** | **Code** | | | | | | | | | | | |
| **Line 7** | 6110 | Learning Center | $1,316,898 | $871,359 | $0 | $493,146 | $111,876 | $445,539 | $1,316,898 | $823,752 | $1,205,022 | $947,803 |
| **Line 8** | 6120 | Library | $763,742 | $1,059,140 | $771,303 | $896,147 | $993,901 | -$295,398 | -$7,561 | -$132,405 | -$230,159 | -$166,381 |
| **Line 9** | 6130 | Media | $0 | $102,952 | $267,134 | $134,635 | $1,214,871 | -$102,952 | -$267,134 | -$134,635 | -$1,214,871 | -$429,898 |
| **Line 10** | 6140 | Museums/Galleries | $0 | $0 | $0 | $0 | $240 | $0 | $0 | $0 | -$240 | -$60 |
| **Line 11** | 6150 | Academic Info Systems | $0 | $0 | $529,061 | $0 | $0 | $0 | -$529,061 | $0 | $0 | -$132,265 |
| **Line 12** | 6190 | Other | $2,350,681 | $377,920 | $391,015 | $0 | $0 | $1,972,761 | $1,959,666 | $2,350,681 | $2,350,681 | $2,158,447 |
| **Line 13** | 61XX | Total | $4,431,321 | $2,411,371 | $1,958,513 | $1,523,928 | $2,320,888 | $2,019,950 | $2,472,808 | $2,907,393 | $2,110,433 | $2,377,646 |
| **Dollars Spent/FTES** | | | $600 | $268 | $278 | $193 | $293 | $332 | $323 | $407 | $307 | $342 |

Imperial Valley College
Top Codes 6300 Counseling and 6700 Gen Services

Comparative Financial Analysis
Supplemental Information

**CCSF 311 2010-2011**

| | | Imperial | Desert | Hartnell | Monterey | Shasta | Difference Desert | Difference Hartnell | Difference Monterey | Difference Shasta | Average |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Line 1** | Total FTES (fiscal data abstract table 1) | 7384 | 8982 | 7056 | 7889 | 7915 | | | | | |
| | | | | | | | | | | | |
| **TOP Code 63XX** | **Code** | | | | | | | | | | |
| **Line 2** | 6310 Counseling and Guidance | 0.64% | 0.17% | 1.65% | 0.00% | 1.99% | 0.46% | -1.01% | 0.64% | -1.36% | -0.32% |
| **Line 3** | 6320 Matriculation/Student Assessment | 4.07% | 0.00% | 0.74% | 0.00% | 0.74% | 4.07% | 3.33% | 4.07% | 3.33% | 3.70% |
| **Line 4** | 6330 Transfer Programs | 0.79% | 0.56% | 0.03% | 0.00% | 0.07% | 0.22% | 0.76% | 0.79% | 0.72% | 0.62% |
| **Line 5** | 6340 Career Guidance | 0.00% | 0.34% | 0.00% | 0.00% | 0.01% | -0.34% | 0.00% | 0.00% | -0.01% | -0.09% |
| **Line 6** | 6390 Other | 4.39% | 6.30% | 0.22% | 2.41% | 0.08% | -1.92% | 4.17% | 1.98% | 4.31% | 2.14% |
| **Line 7** | 63XX Total | 9.89% | 7.39% | 2.64% | 2.41% | 2.89% | 2.50% | 7.25% | 7.48% | 7.00% | 6.06% |
| | | | | | | | | | | | |
| **TOP Code 67XX** | **Code** | | | | | | | | | | |
| | | | | | | | | | | | |
| **Line 8** | 6710 Community Relations | 0.05% | 0.00% | 1.46% | 0.99% | 0.50% | 0.05% | -1.40% | -0.94% | -0.45% | -0.68% |
| **Line 9** | 6720 Fiscal Operations | 2.18% | 3.61% | 4.66% | 1.95% | 1.72% | -1.43% | -2.48% | 0.23% | 0.46% | -0.81% |
| **Line 10** | 6730 Human Resources | 1.43% | 1.85% | 1.59% | 1.26% | 1.18% | -0.42% | -0.16% | 0.17% | 0.25% | -0.04% |
| **Line 11** | 6740 Non-instr Retirement Ben | 2.83% | 0.00% | 0.36% | 0.00% | 6.40% | 2.83% | 2.47% | 2.83% | -3.57% | 1.14% |
| **Line 12** | 6750 Staff Development | 0.09% | 0.23% | 0.00% | 0.02% | 0.11% | -0.14% | 0.09% | 0.07% | -0.02% | 0.00% |
| **Line 13** | 6760 Staff Diversity | 0.02% | 0.19% | 0.00% | 0.02% | 0.02% | -0.17% | 0.02% | 0.00% | 0.00% | -0.04% |
| **Line 14** | 6770 Logistical Services | 2.11% | 2.75% | 0.82% | 2.91% | 2.70% | -0.64% | 1.29% | -0.80% | -0.59% | -0.18% |
| **Line 15** | 6780 Management Info Systems | 4.58% | 4.01% | $0.05 | 3.99% | 2.97% | 0.56% | -0.16% | 0.59% | 1.61% | 0.65% |
| **Line 16** | 6790 Other | 1.34% | 0.01% | $0.00 | 0.08% | 0.20% | 1.33% | 1.34% | 1.26% | 1.14% | 1.27% |
| **Line 17** | 67XX Total | 14.64% | 12.67% | 13.64% | 11.22% | 15.79% | 1.97% | 1.00% | 3.41% | -1.16% | 1.31% |
| | | | | | | | | | | | |
| **TOP Code 63XX** | **Code** | | | | | | | | | | |
| **Line 2** | 6310 Counseling and Guidance | $275,336 | $77,874 | $651,307 | $0 | $893,307 | $197,462 | -$375,971 | $275,336 | -$617,971 | -$130,286 |
| **Line 3** | 6320 Matriculation/Student Assessment | $1,757,103 | $0 | $294,007 | $0 | $332,676 | $1,757,103 | $1,463,096 | $1,757,103 | $1,424,427 | $1,600,432 |
| **Line 4** | 6330 Transfer Programs | $339,641 | $252,876 | $11,089 | $0 | $29,714 | $86,765 | $328,552 | $339,641 | $309,927 | $266,221 |
| **Line 5** | 6340 Career Guidance | $0 | $153,715 | $0 | $0 | $5,521 | -$153,715 | $0 | $0 | -$5,521 | -$39,809 |
| **Line 6** | 6390 Other | $1,894,179 | $2,823,919 | $87,458 | $850,283 | $33,651 | -$929,740 | $1,806,721 | $1,043,896 | $1,860,528 | $945,351 |
| **Line 7** | 63XX Total | $4,266,259 | $3,308,384 | $1,043,861 | $850,283 | $1,294,869 | $957,875 | $3,222,398 | $3,415,976 | $2,971,390 | $2,641,910 |
| **Dollars Spent Per FTES** | | $578 | $368 | $148 | $108 | $164 | $209 | $430 | $470 | $414 | $381 |
| | | | | | | | | | | | |
| **TOP Code 67XX** | **Code** | | | | | | | | | | |
| | | | | | | | | | | | |
| **Line 8** | 6710 Community Relations | $22,724 | $0 | $575,444 | $350,312 | $224,994 | $22,724 | -$552,720 | -$327,588 | -$202,270 | -$264,964 |
| **Line 9** | 6720 Fiscal Operations | $940,633 | $1,619,054 | $1,843,625 | $687,331 | $772,178 | -$678,421 | -$902,992 | $253,302 | $168,455 | -$289,914 |
| **Line 10** | 6730 Human Resources | $617,477 | $828,567 | $629,753 | $445,486 | $528,794 | -$211,090 | -$12,276 | $171,991 | $88,683 | $9,327 |
| **Line 11** | 6740 Non-instr Retirement Ben | $1,222,776 | $1,258 | $143,441 | $0 | $2,868,785 | $1,221,518 | $1,079,335 | $1,222,776 | -$1,646,009 | $469,405 |
| **Line 12** | 6750 Staff Development | $39,288 | $104,138 | $1,365 | $5,773 | $48,411 | -$64,850 | $37,923 | $33,515 | -$9,123 | -$634 |
| **Line 13** | 6760 Staff Diversity | $9,070 | $84,864 | $0 | $8,710 | $8,841 | -$75,794 | $9,070 | $360 | $229 | -$16,534 |
| **Line 14** | 6770 Logistical Services | $909,569 | $1,232,310 | $322,724 | $1,025,870 | $1,208,235 | -$322,741 | $586,845 | -$116,301 | -$298,666 | -$37,716 |
| **Line 15** | 6780 Management Info Systems | $1,975,874 | $1,798,143 | $1,875,117 | $1,409,119 | $1,330,053 | $177,731 | $100,757 | $566,755 | $645,821 | $372,766 |
| **Line 16** | 6790 Other | $577,973 | $6,383 | $0 | $27,322 | $88,065 | $571,590 | $577,973 | $550,651 | $489,908 | $547,531 |
| **Line 17** | 67XX Total | $6,315,384 | $5,674,717 | $5,391,469 | $3,959,923 | $7,078,356 | $640,667 | $923,915 | $2,355,461 | -$762,972 | $789,268 |
| **Dollars Spent/FTES** | | $855 | $632 | $764 | $502 | $894 | $223 | $91 | $353 | -$39 | $157 |

# CCFS-311 District Comparisons
# General Descriptions Key for Categories and Classifications
# Imperial Community College District

## Employee Costs Types:

**Academic Salaries**
All faculty and certificated administrators

**Classified Salaries**
All CSEA and noncertificated supervisors & administrators

**Instructional Salaries**
Full-time & part-time instructors, instructional aides

**Noninstructional Salaries**
All employees except full- & part-time instructors and instructional aides, such as counselors, librarians, administrator, classified support employees, etc.

## Functional Areas:

**Instructional Administration**
Academic Administration (deans), Course & Curriculum Development, Academic Senate, Faculty Senate

**Instructional Support**
Library, Media Center, Campus Technical Support Center

**Admissions & Records**
Admissions & Records and Veterans Administration Support

**Counseling**
Counseling, Transfer & Articulation, Matriculation, Career Support, Outreach & Retention, Affirm, Enlace, ASPIRE, Puente

**Other Student Services**
Financial Aid, Disabled Students, EOPS, CARE, Health Services, CALWORKS, GAIN, HACU

**Operations/Maintenance**
Maintenance, Grounds, Custodial, Utilities, Equipment Repairs

**Planning/Policymaking**
Board of Trustees, Chancellor, Vice Chancellor, College Presidents, Research & Planning, Facilities & Planning

**General Institutional Support Services**
Human Resources, College Marketing/Advertising, Diversity Coordinators, Staff Development, Classified Council, ITSS, Web Support, Reprographics, Self Insurance, Business Services, Accounting, Budget, Payroll, Purchasing, Warehouse, Police, Telephone Technology & Support

**Note: The areas identified above are meant to be examples and are not all inclusive.**

# Appendix B - Imperial Valley College's Seven-Year History

Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| Federal | | 1,116 | 1,116 | 1,116 | 1,116 |
| State Revenue | 26,974,347 | 27,661,494 | **27,084,595** | 687,147 | 110,248 |
| Local Revenue | 6,981,997 | 6,454,170 | 6,069,724 | -527,827 | -912,273 |
| Total Revenue | 33,956,344 | 34,116,780 | 33,155,435 | 160,436 | -800,909 |
| Cert Salaries | 14,788,954 | 15,064,383 | 15,489,017 | 275,429 | 700,063 |
| 1110 Instruction Regular Salaries | 7,369,083 | 6,875,039 | 7,246,857 | -494,044 | -122,226 |
| 1160 Instruction Substitute Salaries | 72,654 | 84,111 | 84,111 | 11,457 | 11,457 |
| 1199 CE Instr Retirement Incentive | 0 | 67,008 | | 67,008 | |
| 1208 Learning Support Specialist | 11,524 | 0 | | -11,524 | -11,524 |
| 1209 Instructional Media Designer | 9,192 | 38,183 | 39,329 | 28,992 | 30,137 |
| 1210 Counselor/Library Studies | 929,473 | 1,114,611 | 1,110,213 | 185,138 | 180,740 |
| 1211 Project Directors Salaries | 529,148 | 97,121 | 100,034 | -432,027 | -429,114 |
| 1212 Deans Salaries | 465,516 | 1,003,428 | 1,095,549 | 537,912 | 630,033 |
| 1213 Associate Dean | 0 | 0 | | | |
| 1214 Vice Presidents Salaries | 271,155 | 525,252 | 566,148 | 254,096 | 294,993 |
| 1215 President's Salary | 158,557 | 195,000 | 200,000 | 36,443 | 41,443 |
| 1216 Associate Vice President | 0 | 29,074 | | 29,074 | |
| 1220 Counselor Overload Salaries | 44,026 | 45,820 | 54,050 | 1,794 | 10,024 |
| 1270 Chair/Coordinator Salaries | 274,297 | 1,013,795 | 1,031,886 | 739,498 | 757,589 |
| 1299 CE Non-Instr Retiree Incentive | 0 | 26,200 | | 26,200 | |
| 1310 Non Credit Instruction | 129,709 | **36,445** | 30,000 | -93,264 | -99,709 |
| 1320 FT Summer Teaching | 658,201 | **289,973** | 289,973 | -368,228 | -368,228 |
| 1325 FT Winter Teaching | 699,526 | 0 | | -699,526 | -699,526 |
| 1330 Adjunct Faculty Salaries | 1,940,979 | 2,012,078 | 2,031,578 | 71,100 | 90,599 |
| 1340 Overload Full-Time Faculty Salaries | 982,577 | 1,185,680 | 1,185,680 | 203,103 | 203,103 |
| 1370 Coaching Salaries | 60,535 | 129,414 | 131,281 | 68,879 | 70,746 |
| 1390 Instr - Prof Exp/Extra Duty Agmt | 0 | 104,250 | 104,250 | 104,250 | 104,250 |
| 1410 Part-Time Counse/Library Salaries | 2,041 | 80,000 | 80,000 | 77,959 | 77,959 |
| 1411 Part-Time Instr Specialist | 156,377 | 0 | | -156,377 | -156,377 |
| 1490 Non-Instr Prof Exp/Extra Duty Agmt | 19,680 | **78,701** | 73,078 | 59,021 | 53,398 |
| 1491 Stipends | 4,704 | 0 | | -4,704 | -4,704 |
| 1492 Meetings Pay | 0 | 33,200 | 35,000 | 33,200 | 35,000 |
| CL Salaries | 5,827,150 | 7,149,183 | 7,625,654 | 1,322,033 | 1,798,504 |
| 2101 Admin Tech Salaries | 43,248 | 49,099 | 54,228 | 5,851 | 10,980 |
| 2102 Admission/Student Records Salaries | 489,473 | 506,753 | 505,710 | 17,280 | 16,237 |
| 2103 Accounting Salaries | 308,562 | **250,520** | 274,032 | -58,042 | -34,530 |
| 2104 Information Systems Salaries | 505,102 | 800,843 | 830,226 | 295,741 | 325,124 |
| 2105 Counseling Services Salaries | 69,666 | 33,821 | 80,592 | -35,845 | 10,926 |
| 2106 Media Services Salaries | 58,250 | 125,324 | 142,302 | 67,074 | 84,052 |
| 2107 Classified Confidential | | **634,219** | 693,825 | 634,219 | 693,825 |
| 2108 Classified Managers Salaries | 381,882 | **992,041** | 1,110,904 | 610,159 | 729,022 |
| 2109 Night Differential | 44,537 | 45,800 | 0 | 1,263 | -44,537 |
| 2110 Financial Aid Salaries | 222,518 | 264,884 | 356,682 | 42,366 | 134,164 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| 2111 Library Salaries | 142,940 | 115,586 | 129,324 | -27,354 | -13,616 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| 2113 Custodial Salaries | 544,347 | 468,482 | 508,644 | -75,866 | -35,703 |
| 2114 Grounds Salaries | 182,670 | 276,432 | 241,980 | 93,762 | 59,310 |
| 2115 Skilled Crafts Salaries | 340,775 | 405,959 | 447,347 | 65,184 | 106,572 |
| 2119 Professional Salaries | 314,080 | **167,958** | 190,037 | -146,122 | -124,043 |
| 2120 Secretarial/Clerical Salaries | 1,265,133 | **1,165,881** | 1,266,866 | -99,252 | 1,733 |
| 2123 Reprographics Salaries | 102,594 | 76,469 | 55,908 | -26,125 | -46,686 |
| 2199 CL Non-Instr Retiree Incentive | 0 | 102,807 | | 102,807 | |
| 2210 Child Care Salaries | 0 | 0 | | | |
| 2211 Tutorial Salaries | 295,184 | 314,061 | 368,928 | 18,877 | 73,744 |
| 2299 CL Instr Retiree Incentive | 0 | 7,457 | | 7,457 | |
| 2301 Student Salaries | 215,244 | **211,038** | 229,098 | -4,206 | 13,854 |
| 2307 Lead Tutor | 0 | 0 | | | |
| 2309 Student Salaries ARWS 100% | 0 | 0 | | | |
| 2311 Directors Salaries | 93,214 | 0 | | -93,214 | -93,214 |
| 2313 Life Guards - Instruction | 0 | 0 | | | |
| 2314 Life Guards - Comm Svc Summer | 0 | 0 | | | |
| 2315 Life Guards - Comm Svc Other | 0 | 0 | | | |
| 2398 Professional Growth Salaries | 8,825 | 10,300 | 9,725 | 1,475 | 900 |
| 2399 Overtime and Extra Pay | 64,118 | 1,299 | 7,147 | -62,819 | -56,971 |
| 2410 Student Tutorial Salaries | 85,701 | 18,937 | 18,937 | -66,764 | -66,764 |
| 2420 Nonstudent Tutorial Salaries | 49,087 | 103,212 | 103,212 | 54,125 | 54,125 |
| Benefits | 6,750,809 | **8,422,573** | 8,795,771 | 1,671,764 | 2,044,962 |
| 3110 STRS Certificated Instructional | 919,092 | 904,621 | 916,058 | -14,471 | -3,034 |
| 3111 STRS Certificated Non instructional | 222,803 | 346,162 | 362,985 | 123,359 | 140,182 |
| 3120 STRS Classified Non instructional | 16,982 | 28,021 | | 11,039 | -16,982 |
| 3210 PERS Certificated Instructional | 160 | 0 | | -160 | -160 |
| 3211 PERS Certificated Noninstructional | 5,648 | 14,637 | | 8,990 | -5,648 |
| 3220 PERS Classified Noninstructional | 440,117 | 671,755 | 713,387 | 231,638 | 273,270 |
| 3221 PERS Classified Instructional | 25,696 | 34,305 | 38,010 | 8,608 | 12,313 |
| 3310 FICA-Certificated | 51,365 | 4,155 | | -47,210 | -51,365 |
| 3311 FICA Certificated Non instructional | 11,946 | 1,624 | | -10,322 | -11,946 |
| 3320 FICA-Classified | 309,606 | 395,053 | 404,926 | 85,447 | 95,319 |
| 3321 FICA Classified Instructional | 21,364 | 19,934 | 21,575 | -1,430 | 211 |
| 3330 Medicare-Certificated | 153,855 | 159,938 | 161,004 | 6,083 | 7,149 |
| 3331 MEDICARE Certificated Non instructi | 31,359 | 63,033 | 63,797 | 31,674 | 32,438 |
| 3340 Medicare-Classified | 75,492 | 97,555 | 94,700 | 22,063 | 19,208 |
| 3341 Medicare-Classified Instructional | 4,997 | 4,662 | 5,046 | -335 | 49 |
| 3411 H&W - Certificated Noninstructional | 264,406 | 475,986 | 516,804 | 211,580 | 252,398 |
| 3420 Health Insurance - Classified | 1,400,241 | 2,026,407 | 2,186,311 | 626,166 | 786,070 |
| 3421 Health Insurance - Classified Instr | 58,207 | 64,383 | 89,885 | 6,176 | 31,678 |
| 3440 Health Insurance/IP - Certificated | 826,370 | 833,000 | 833,000 | 6,630 | 6,630 |
| 3450 Self Insurance Expense | | | | | |
| 3451 Retirees' H&W Co-pay | | 60,000 | | 60,000 | |
| 3510 SUI - Certificated | 13,953 | 177,911 | 178,770 | 163,958 | 164,817 |
| 3511 SUI - Certificated Non instruction | -1,266 | 70,983 | 70,837 | 72,249 | 72,103 |
| 3520 SUI - Classified | 6,965 | 108,042 | 105,150 | 101,077 | 98,185 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| 3521 SUI - Classified Instructional | -176 | 5,176 | 5,602 | 5,353 | 5,779 |
| 3610 Workers' Comp - Certificated | 229,795 | 74,148 | 74,027 | -155,647 | -155,768 |
| 3611 Workers' Comp - Certificated Non in | 60,242 | 29,583 | 29,523 | -30,659 | -30,719 |
| 3620 Workers' Comp - Classified | 106,654 | 46,748 | 45,361 | -59,907 | -61,293 |
| 3621 Workers' Comp - Classified Instruct | 14,236 | 2,977 | 3,155 | -11,259 | -11,081 |
| 3630 Workers' Comp - Other | -5,629 | | | 5,629 | 5,629 |
| 3910 Early Retirement Incentives | 273,039 | 685,000 | 728,177 | 411,961 | 455,138 |
| Supplies | 719,093 | **687,343** | 695,243 | -31,750 | -23,850 |
| 4210 Books | 0 | 1,841 | 1,741 | 1,841 | 1,741 |
| 4220 Magazines, Periodicals, CD's | 36,164 | 5,901 | 5,678 | -30,263 | -30,486 |
| 4320 Instructional Supplies and Material | 198,974 | 93,741 | 141,370 | -105,233 | -57,604 |
| 4321 Drama Supplies | 732 | | | -732 | -732 |
| 4323 HR 100 lab fees/materials | | 5,695 | 5,695 | 5,695 | 5,695 |
| 4324 Training Supplies | | | | | |
| 4325 Music Supplies | | | | | |
| 4326 Art Fees | | 0 | | | |
| 4340 Media Materials | 9,822 | 5,693 | 6,028 | -4,129 | -3,794 |
| 4401 Non-Instructional Supply / Material | 83,891 | 114,057 | 105,981 | 30,166 | 22,090 |
| 4402 Student Incentives | | | | | |
| 4410 Safety Supplies | | | | | |
| 4420 Maintenance Supplies | 0 | 682 | 672 | 682 | 672 |
| 4422 Fertilizer and Pesticides | | 1,948 | 1,614 | 1,948 | 1,614 |
| 4424 Soil Amendments | | | | | |
| 4430 Custodial Supplies | 52,417 | 73,089 | 73,089 | 20,672 | 20,672 |
| 4440 Grounds Supplies | 25,151 | 27,555 | 25,159 | 2,404 | 8 |
| 4450 Health Supplies | 4,978 | 3,622 | 3,057 | -1,356 | -1,921 |
| 4455 Copying/Printing | 180,928 | 136,577 | 118,710 | -44,351 | -62,218 |
| 4458 Microfilm | 8,915 | 3,100 | 3,100 | -5,815 | -5,815 |
| 4459 Audio Visual/Sings | -159 | 0 | | 159 | 159 |
| 4460 Office Supplies | 62,430 | 51,421 | 50,230 | -11,009 | -12,200 |
| 4461 Copier Supplies | -77,218 | 20,658 | 19,638 | 97,876 | 96,856 |
| 4462 Diploma Abatement | 10 | 3,100 | 5,400 | 3,090 | 5,390 |
| 4463 Repair Supplies | 108,419 | 104,509 | 93,882 | -3,909 | -14,537 |
| 4465 Auto Repair Parts | 368 | 125 | 118 | -243 | -250 |
| 4466 Checks and Forms | 3,301 | 2,189 | 2,079 | -1,112 | -1,222 |
| 4470 Gas and Oil | 10,396 | 11,027 | 12,527 | 631 | 2,131 |
| 4471 Tires | 247 | 1,219 | 1,219 | 972 | 972 |
| 4472 Transportation Tools | -137 | 273 | 273 | 410 | 410 |
| 4480 Hospitality | 9,463 | 19,321 | 17,983 | 9,858 | 8,520 |
| Services | 2,618,818 | **3,013,934** | 3,002,542 | 395,116 | 383,724 |
| 5110 Consulting Services | 185,691 | 360,984 | 263,522 | 175,293 | 77,831 |
| 5120 Plant and Soil Analysis Services | | | | | |
| 5190 Models | 240 | 1,400 | 1,330 | 1,160 | 1,090 |
| 5191 Officials and Referees | 25,476 | 26,904 | 28,368 | 1,428 | 2,892 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| 5194 Other Personal Services | 0 | | | | |
| 5198 Security Systems | 3,319 | | | -3,319 | -3,319 |
| 5210 Travel - Mileage | 9,036 | 7,699 | 4,634 | -1,337 | -4,402 |
| 5211 Travel - Student Expenses, Stipends | 1,095 | 1,123 | 1,936 | 28 | 841 |
| 5212 Travel - Cultural and Education Act | | 0 | 700 | | 700 |
| 5213 Travel - Student Room and Board | 7,480 | 0 | 500 | -7,480 | -6,980 |
| 5220 Travel - Staff Conferences | 160,802 | 156,198 | 152,644 | -4,603 | -8,158 |
| 5221 Board District #1 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5222 Board District #2 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5223 Board District #3 Travel | | 3,500 | 3,325 | 3,500 | 3,325 |
| 5224 Board District #4 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5225 Board District #5 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5226 Board District #6 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5227 Board District #7 Travel | | 1,250 | 1,188 | 1,250 | 1,188 |
| 5310 Memberships and Dues | 64,230 | 97,821 | 96,125 | 33,590 | 31,895 |
| 5320 Electronic Database Subscription | | 67,851 | 69,000 | 67,851 | 69,000 |
| 5410 Property and Liability Insurance | 154,486 | 180,461 | 180,461 | 25,975 | 25,975 |
| 5420 Crop Insurance | | | | | |
| 5421 Irrigation Cost | | | | | |
| 5440 Student Insurance Expense | 43,872 | 70,192 | 70,192 | 26,320 | 26,320 |
| 5510 Natural Gas | 38,909 | 23,400 | 24,336 | -15,509 | -14,573 |
| 5511 Natural Gas - Science Bldg | | 3,600 | 3,744 | 3,600 | 3,744 |
| 5520 Electricity | 628,542 | 533,088 | 568,491 | -95,454 | -60,051 |
| 5530 Water Trash Sewer | 2,096 | 485 | | -1,611 | -2,096 |
| 5540 Telephone and Data Lines | 60,000 | 43,792 | 57,735 | -16,208 | -2,265 |
| 5541 Cell Phones and Pagers | 1,859 | 5,882 | 5,320 | 4,023 | 3,461 |
| 5550 Laundry | 331 | 605 | 529 | 274 | 198 |
| 5570 Disposal | 17,323 | 22,300 | 22,300 | 4,977 | 4,977 |
| 5620 Other Maintenance Agreements | 337,723 | 601,077 | 636,728 | 263,353 | 299,005 |
| 5621 Copier Maintenance Agreements | 56,295 | 84,198 | 99,779 | 27,903 | 43,484 |
| 5625 Indirect Cost Expense | | | | | |
| 5630 Facility/Equipment Rental Expense | 230,505 | 166,839 | 171,947 | -63,666 | -58,558 |
| 5632 Vehicle Rental Expense | 21,162 | 36,952 | 40,774 | 15,790 | 19,612 |
| 5640 Equipment Repairs | 39,710 | 37,226 | 47,831 | -2,484 | 8,121 |
| 5710 Audit Expense | 14,500 | 18,800 | 18,800 | 4,300 | 4,300 |
| 5730 Legal Expense | 101,355 | 95,351 | 96,772 | -6,004 | -4,583 |
| 5731 Election Expense | 0 | | | 0 | |
| 5740 Advertising Expense | 78,899 | 20,625 | 17,618 | -58,274 | -61,281 |
| 5815 Bank Fees | 27,034 | 33,000 | 31,350 | 5,966 | 4,316 |
| 5820 Athletics Entry Fees | 3,229 | 5,070 | 4,888 | 1,841 | 1,659 |
| 5830 Permits and Bio-assay | 20,526 | 24,683 | 29,682 | 4,157 | 9,156 |
| 5840 Physical Exam/Class B Lic Fees | 7,565 | 4,109 | 4,181 | -3,456 | -3,384 |
| 5850 Fingerprinting | 6,155 | 3,250 | 2,250 | -2,905 | -3,905 |
| 5860 Postage | 40,935 | 46,283 | 55,562 | 5,349 | 14,627 |
| 5890 Other Expense | 228,438 | 221,686 | 182,060 | -6,752 | -46,378 |
| | | | | 0 | |
| Capital Outlay | 185,530 | **215,714** | 27,000 | 30,184 | -158,530 |
| | | | | 0 | |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | |
|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,529 | 6,162 |
| Growth | | 0.00% | 0.00% |

| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
|---|---|---|---|---|---|
| 6129 Sites and Site Improvements | 0 | | | 0 | |
| 6130 Sites and Site Improvements - DEP | | 50,000 | | 50,000 | |
| 6310 Library Books | 62,237 | 28,434 | 17,500 | -33,803 | -44,737 |
| 6490 Equipment - New Eqp under 5000 | 104,297 | 39,589 | 9,500 | -64,708 | -94,797 |
| 6502 Capital Software | 18,000 | | | -18,000 | -18,000 |
| 6590 Capital Equipment DEP Asset | 996 | 97,691 | | 96,695 | -996 |
| Total Expenses | 30,890,355 | 34,553,130 | 35,635,227 | 3,662,775 | 4,744,872 |
| Other outgo | 153,833 | 864,000 | 864,000 | 710,167 | 710,167 |
| Total Exp/other | 31,044,188 | 35,417,130 | 36,499,227 | 4,372,942 | 5,455,039 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | |
|---|---|---|---|---|---|
| Actual FTES | 6,501 | 6,529 | 6,162 | | |
| Funded FTES | 6,501 | 6,529 | 6,162 | | |
| Growth | | 0.00% | 0.00% | | |
| | 06-07 Actual | 11-12 Budget | 12-13 Budget | Change 06/07 to11/12 | Change 06/07 to12/13 |
| Surplus/-deficit | 2,912,156 | -1,300,350 | -3,343,792 | -4,212,506 | -6,255,948 |

| | |
|---|---|
| Other estimated adjustments to reserves | |
| Night Differencial | -50,348 |
| Computer equipment replacement program | -184,000 |
| English teacher - Dean tfr to classroom | -120,634 |
| Summer School printing/supplies | -5,626 |
| Student Insurance increase | -36,663 |
| Health Insurance Increase 10% - Oct 2012 - June 2013 | -248,699 |
| **Adjustment after Governor's May Revise Budget (additional r** | **0** |
| **Retirees Insurance Copay adjustment** | **-60,000** |
| Items to be added to budget that decrease reserves | -705,970 |
| Retirement savings | 450,000 |
| Carry over into 12-13 | 200,000 |
| Deans | 363,088 |
| Calexico - not including CL layoffs | 138,894 |
| CL Layoffs * | 960,000 |
| Reduce security budget | 7,680 |
| Items that reduce budgeted expenses and increase reserves | 2,119,662 |
| Subtotal net estimated increase to reserves | 1,413,692 |
| Amount still needed to increase reserves to 5% | 1,600,000 |
| Total net estimated increase to reserves | 3,013,692 |

| | | | |
|---|---|---|---|
| New projected deficit | 2,912,156 | -1,300,350 | -330,100 |
| Cost per funded FTES | 4,775.29 | 5,424.84 | 5,923.28 |
| Sal & Ben % of Inc | 80.59% | 89.80% | 96.24% |
| Sal & Ben % of Exp | 88.15% | 86.50% | 86.30% |

* This amount will change depending on the final results of bumping/negotiations

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |

| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
|---|---|---|---|---|---|---|---|
| Federal | | | 2312 | 1,631 | 1,101 | 1,116 | 1,116 |
| State Revenue | 26,974,347 | 27,528,780 | 29,910,045 | 29,100,134 | 30,246,772 | 27,661,494 | **27,084,595** |
| Local Revenue | 6,981,997 | 7,716,514 | 7,877,467 | 7,429,777 | 7,263,236 | 6,454,170 | 6,069,724 |
| Total Revenue | 33,956,344 | 35,245,294 | 37,789,824 | 36,531,542 | 37,511,109 | 34,116,780 | 33,155,435 |
| Cert Salaries | 14,788,954 | 17,245,304 | 18,176,241 | 17,973,028 | 16,542,597 | 15,064,383 | 15,489,017 |
| 1110 Instruction Regular Salaries | 7,369,083 | 7,140,959 | 7,616,480 | 7,333,902 | 7,035,534 | 6,875,039 | 7,246,857 |
| 1160 Instruction Substitute Salaries | 72,654 | 105,650 | 127,717 | 101,323 | 74,082 | 84,111 | 84,111 |
| 1199 CE Instr Retirement Incentive | 0 | 0 | 0 | 0 | 0 | 67,008 | |
| 1208 Learning Support Specialist | 11,524 | 29,634 | 48,321 | 31,402 | 0 | 0 | |
| 1209 Instructional Media Designer | 9,192 | 23,637 | 38,541 | 43,280 | 35,680 | 38,183 | 39,329 |
| 1210 Counselor/Library Studies | 929,473 | 1,024,810 | 972,973 | 1,165,389 | 1,172,230 | 1,114,611 | 1,110,213 |
| 1211 Project Directors Salaries | 529,148 | 82,709 | 84,754 | 96,125 | 90,024 | 97,121 | 100,034 |
| 1212 Deans Salaries | 465,516 | 536,949 | 633,963 | 555,232 | 1,191,293 | 1,003,428 | 1,095,549 |
| 1213 Associate Dean | 0 | 505,678 | 643,392 | 603,055 | 0 | 0 | |
| 1214 Vice Presidents Salaries | 271,155 | 406,947 | 402,454 | 463,934 | 565,221 | 525,252 | 566,148 |
| 1215 President's Salary | 158,557 | 217,007 | 190,000 | 211,150 | 234,515 | 195,000 | 200,000 |
| 1216 Associate Vice President | 0 | 0 | 0 | 0 | 119,636 | 29,074 | |
| 1220 Counselor Overload Salaries | 44,026 | 67,774 | 85,561 | 75,570 | 48,664 | 45,820 | 54,050 |
| 1270 Chair/Coordinator Salaries | 274,297 | 1,134,803 | 1,070,967 | 1,131,449 | 988,938 | 1,013,795 | 1,031,886 |
| 1299 CE Non-Instr Retiree Incentive | 0 | 0 | 0 | 0 | 0 | 26,200 | |
| 1310 Non Credit Instruction | 129,709 | 252,531 | 193,509 | 89,384 | 37,024 | **36,445** | 30,000 |
| 1320 FT Summer Teaching | 658,201 | 800,229 | 694,113 | 924,493 | 407,492 | **289,973** | 289,973 |
| 1325 FT Winter Teaching | 699,526 | 882,801 | 876,446 | 625,284 | 0 | 0 | |
| 1330 Adjunct Faculty Salaries | 1,940,979 | 2,502,858 | 2,787,984 | 2,577,717 | 2,624,774 | 2,012,078 | 2,031,578 |
| 1340 Overload Full-Time Faculty Salaries | 982,577 | 1,327,306 | 1,417,096 | 1,480,236 | 1,434,372 | 1,185,680 | 1,185,680 |
| 1370 Coaching Salaries | 60,535 | 58,950 | 61,838 | 64,860 | 162,259 | 129,414 | 131,281 |
| 1390 Instr - Prof Exp/Extra Duty Agmt | 0 | 0 | 0 | 74,678 | 136,758 | 104,250 | 104,250 |
| 1410 Part-Time Counse/Library Salaries | 2,041 | 11,723 | 22,419 | 30,242 | 36,027 | 80,000 | 80,000 |
| 1411 Part-Time Instr Specialist | 156,377 | 110,142 | 153,543 | 214,130 | 52,140 | 0 | |
| 1490 Non-Instr Prof Exp/Extra Duty Agmt | 19,680 | 17,819 | 23,820 | 53,380 | 75,863 | **78,701** | 73,078 |
| 1491 Stipends | 4,704 | 0 | 0 | 0 | 0 | 0 | |
| 1492 Meetings Pay | 0 | 4,388 | 30,353 | 26,813 | 20,075 | 33,200 | 35,000 |
| CL Salaries | 5,827,150 | 6,626,714 | 7,045,888 | 7,296,083 | 7,289,021 | 7,149,183 | 7,625,654 |
| 2101 Admin Tech Salaries | 43,248 | 48,397 | 49,607 | 49,470 | 36,310 | 49,099 | 54,228 |
| 2102 Admission/Student Records Salaries | 489,473 | 594,335 | 626,903 | 590,615 | 508,834 | 506,753 | 505,710 |
| 2103 Accounting Salaries | 308,562 | 364,611 | 373,969 | 420,016 | 294,367 | **250,520** | 274,032 |
| 2104 Information Systems Salaries | 505,102 | 616,580 | 748,371 | 834,890 | 856,293 | 800,843 | 830,226 |
| 2105 Counseling Services Salaries | 69,666 | 71,210 | 75,000 | 69,646 | 36,688 | 33,821 | 80,592 |
| 2106 Media Services Salaries | 58,250 | 93,156 | 142,827 | 155,424 | 167,152 | 125,324 | 142,302 |
| 2107 Classified Confidential | | | | | | **634,219** | 693,825 |
| 2108 Classified Managers Salaries | 381,882 | 429,768 | 519,383 | 812,915 | 975,217 | **992,041** | 1,110,904 |
| 2109 Night Differential | 44,537 | 46,538 | 47,875 | 43,849 | 46,799 | 45,800 | 0 |
| 2110 Financial Aid Salaries | 222,518 | 264,928 | 312,146 | 289,652 | 279,438 | 264,884 | 356,682 |
| 2111 Library Salaries | 142,940 | 179,274 | 181,995 | 152,504 | 142,080 | 115,586 | 129,324 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |

| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
|---|---|---|---|---|---|---|---|
| 2113 Custodial Salaries | 544,347 | 542,458 | 561,104 | 589,290 | 636,184 | 468,482 | 508,644 |
| 2114 Grounds Salaries | 182,670 | 249,980 | 238,668 | 208,664 | 165,405 | 276,432 | 241,980 |
| 2115 Skilled Crafts Salaries | 340,775 | 407,319 | 413,414 | 442,474 | 444,734 | 405,959 | 447,347 |
| 2119 Professional Salaries | 314,080 | 385,885 | 390,874 | 386,057 | 365,585 | **167,958** | 190,037 |
| 2120 Secretarial/Clerical Salaries | 1,265,133 | 1,473,214 | 1,529,964 | 1,488,485 | 1,535,287 | **1,165,881** | 1,266,866 |
| 2123 Reprographics Salaries | 102,594 | 76,713 | 93,091 | 100,728 | 87,101 | 76,469 | 55,908 |
| 2199 CL Non-Instr Retiree Incentive | 0 | 0 | 0 | 0 | 0 | 102,807 | |
| 2210 Child Care Salaries | 0 | 0 | 0 | 0 | 5,326 | 0 | |
| 2211 Tutorial Salaries | 295,184 | 288,934 | 310,359 | 322,165 | 333,294 | 314,061 | 368,928 |
| 2299 CL Instr Retiree Incentive | 0 | 0 | 0 | 0 | 0 | 7,457 | |
| 2301 Student Salaries | 215,244 | 240,240 | 235,929 | 122,131 | 208,326 | **211,038** | 229,098 |
| 2307 Lead Tutor | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2309 Student Salaries ARWS 100% | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2311 Directors Salaries | 93,214 | 0 | 0 | 0 | 0 | 0 | |
| 2313 Life Guards - Instruction | 0 | 0 | 546 | 1,683 | 1,605 | 0 | |
| 2314 Life Guards - Comm Svc Summer | 0 | 0 | 8,527 | 3,118 | 3,028 | 0 | |
| 2315 Life Guards - Comm Svc Other | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2398 Professional Growth Salaries | 8,825 | 7,400 | 7,375 | 10,575 | 10,538 | 10,300 | 9,725 |
| 2399 Overtime and Extra Pay | 64,118 | 79,522 | 60,331 | 27,672 | 26,521 | 1,299 | 7,147 |
| 2410 Student Tutorial Salaries | 85,701 | 113,038 | 91,763 | 29,275 | 22,054 | 18,937 | 18,937 |
| 2420 Nonstudent Tutorial Salaries | 49,087 | 53,215 | 25,868 | 144,785 | 100,854 | 103,212 | 103,212 |
| Benefits | 6,750,809 | 7,600,960 | 8,225,548 | 9,082,417 | 8,540,090 | **8,422,573** | 8,795,771 |
| 3110 STRS Certificated Instructional | 919,092 | 997,995 | 1,016,572 | 1,008,123 | 886,708 | 904,621 | 916,058 |
| 3111 STRS Certificated Non instructional | 222,803 | 323,788 | 365,262 | 360,617 | 354,168 | 346,162 | 362,985 |
| 3120 STRS Classified Non instructional | 16,982 | 13,507 | 13,683 | 26,172 | 27,932 | 28,021 | |
| 3210 PERS Certificated Instructional | 160 | 1,529 | 1,218 | | | 0 | |
| 3211 PERS Certificated Noninstructional | 5,648 | 12,052 | 12,639 | 13,751 | 28,093 | 14,637 | |
| 3220 PERS Classified Noninstructional | 440,117 | 507,263 | 578,319 | 598,388 | 658,988 | 671,755 | 713,387 |
| 3221 PERS Classified Instructional | 25,696 | 26,089 | 28,813 | 29,770 | 35,056 | 34,305 | 38,010 |
| 3310 FICA-Certificated | 51,365 | 66,441 | 81,263 | 66,066 | 72,800 | 4,155 | |
| 3311 FICA Certificated Non instructional | 11,946 | 8,111 | 6,664 | 13,995 | 17,255 | 1,624 | |
| 3320 FICA-Classified | 309,606 | 358,034 | 387,135 | 393,496 | 391,261 | 395,053 | 404,926 |
| 3321 FICA Classified Instructional | 21,364 | 22,231 | 19,721 | 30,192 | 27,421 | 19,934 | 21,575 |
| 3330 Medicare-Certificated | 153,855 | 173,012 | 181,860 | 181,638 | 164,262 | 159,938 | 161,004 |
| 3331 MEDICARE Certificated Non instructi | 31,359 | 46,190 | 54,169 | 57,345 | 56,366 | 63,033 | 63,797 |
| 3340 Medicare-Classified | 75,492 | 86,376 | 93,093 | 97,603 | 97,437 | 97,555 | 94,700 |
| 3341 Medicare-Classified Instructional | 4,997 | 5,160 | 4,612 | 7,061 | 6,413 | 4,662 | 5,046 |
| 3411 H&W - Certificated Noninstructional | 264,406 | 383,417 | 284,234 | 413,289 | 394,090 | 475,986 | 516,804 |
| 3420 Health Insurance - Classified | 1,400,241 | 1,670,730 | 1,929,621 | 2,169,605 | 2,146,241 | 2,026,407 | 2,186,311 |
| 3421 Health Insurance - Classified Instr | 58,207 | 55,356 | 10,874 | 42,026 | 36,058 | 64,383 | 89,885 |
| 3440 Health Insurance/IP - Certificated | 826,370 | 881,122 | 925,225 | 1,155,266 | 859,304 | 833,000 | 833,000 |
| 3450 Self Insurance Expense | | | | 676 | | | |
| 3451 Retirees' H&W Co-pay | | | | | 50,000 | 60,000 | |
| 3510 SUI - Certificated | 13,953 | 17,430 | 74,715 | 53,907 | 136,764 | 177,911 | 178,770 |
| 3511 SUI - Certificated Non instruction | -1,266 | -996 | -8,043 | -7,374 | -17,040 | 70,983 | 70,837 |
| 3520 SUI - Classified | 6,965 | 6,916 | 23,439 | 37,528 | 73,828 | 108,042 | 105,150 |
| 3521 SUI - Classified Instructional | -176 | -179 | -1,351 | -1,295 | -2,656 | 5,176 | 5,602 |
| 3610 Workers' Comp - Certificated | 229,795 | 141,594 | 88,186 | 72,343 | 73,280 | 74,148 | 74,027 |
| 3611 Workers' Comp - Certificated Non in | 60,242 | 43,346 | 28,693 | 25,306 | 27,548 | 29,583 | 29,523 |
| 3620 Workers' Comp - Classified | 106,654 | 67,651 | 45,594 | 36,506 | 39,459 | 46,748 | 45,361 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |

| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
|---|---|---|---|---|---|---|---|
| 3621 Workers' Comp - Classified Instruct | 14,236 | 10,744 | 2,698 | 5,417 | 2,757 | 2,977 | 3,155 |
| 3630 Workers' Comp - Other | -5,629 | -3,080 | -1,686 | 0 | | | |
| 3910 Early Retirement Incentives | 273,039 | 523,728 | 569,301 | 836,649 | 684,306 | 685,000 | 728,177 |
| Supplies | 719,093 | 915,535 | 725,353 | 614,964 | 595,327 | **687,343** | 695,243 |
| 4210 Books | 0 | 878 | 1,033 | 781 | 363 | 1,841 | 1,741 |
| 4220 Magazines, Periodicals, CD's | 36,164 | 38,877 | 29,165 | 8,595 | 9,463 | 5,901 | 5,678 |
| 4320 Instructional Supplies and Material | 198,974 | 278,309 | 148,072 | 115,989 | 142,132 | 93,741 | 141,370 |
| 4321 Drama Supplies | 732 | 1,604 | | | | | |
| 4323 HR 100 lab fees/materials | | 1,432 | -469 | -1,724 | -1,701 | 5,695 | 5,695 |
| 4324 Training Supplies | | 0 | | 0 | | | |
| 4325 Music Supplies | | 1,000 | | 0 | | | |
| 4326 Art Fees | | -211 | -1,373 | 918 | -2,377 | 0 | |
| 4340 Media Materials | 9,822 | 8,827 | 17,817 | 3,606 | 2,805 | 5,693 | 6,028 |
| 4401 Non-Instructional Supply / Material | 83,891 | 96,474 | 96,204 | 67,479 | 91,934 | 114,057 | 105,981 |
| 4402 Student Incentives | | | 0 | | | | |
| 4410 Safety Supplies | | | | 3,745 | | | |
| 4420 Maintenance Supplies | 0 | 851 | 478 | 182 | 715 | 682 | 672 |
| 4422 Fertilizer and Pesticides | | 2,786 | 9,735 | 2,115 | 0 | 1,948 | 1,614 |
| 4424 Soil Amendments | | 0 | 0 | 0 | 0 | | |
| 4430 Custodial Supplies | 52,417 | 53,323 | 57,175 | 73,090 | 59,464 | 73,089 | 73,089 |
| 4440 Grounds Supplies | 25,151 | 36,351 | 33,842 | 18,159 | 29,386 | 27,555 | 25,159 |
| 4450 Health Supplies | 4,978 | 6,749 | 5,787 | 3,622 | 5,017 | 3,622 | 3,057 |
| 4455 Copying/Printing | 180,928 | 194,727 | 173,618 | 139,558 | 100,901 | 136,577 | 118,710 |
| 4458 Microfilm | 8,915 | 2,922 | 2,891 | 3,024 | 3,406 | 3,100 | 3,100 |
| 4459 Audio Visual/Sings | -159 | -633 | -448 | -248 | -167 | 0 | |
| 4460 Office Supplies | 62,430 | 90,265 | 79,121 | 65,937 | 53,876 | 51,421 | 50,230 |
| 4461 Copier Supplies | -77,218 | -48,021 | -85,303 | -27,738 | -7,909 | 20,658 | 19,638 |
| 4462 Diploma Abatement | 10 | 2,076 | 0 | 3,070 | 3,065 | 3,100 | 5,400 |
| 4463 Repair Supplies | 108,419 | 111,085 | 121,385 | 99,190 | 67,846 | 104,509 | 93,882 |
| 4465 Auto Repair Parts | 368 | 129 | 848 | 20 | 0 | 125 | 118 |
| 4466 Checks and Forms | 3,301 | 4,126 | 1,592 | 2,190 | 2,074 | 2,189 | 2,079 |
| 4470 Gas and Oil | 10,396 | 13,343 | 12,471 | 11,027 | 10,801 | 11,027 | 12,527 |
| 4471 Tires | 247 | 2,149 | 1,098 | 1,219 | 988 | 1,219 | 1,219 |
| 4472 Transportation Tools | -137 | 0 | 0 | 273 | | 273 | 273 |
| 4480 Hospitality | 9,463 | 16,116 | 20,614 | 20,885 | 23,244 | 19,321 | 17,983 |
| Services | 2,618,818 | 3,189,707 | 3,502,029 | 3,030,097 | 3,106,721 | **3,013,934** | 3,002,542 |
| 5110 Consulting Services | 185,691 | 409,284 | 487,761 | 519,416 | 188,847 | 360,984 | 263,522 |
| 5120 Plant and Soil Analysis Services | | 2,000 | 0 | 0 | 0 | | |
| 5190 Models | 240 | 120 | 1,700 | 1,400 | 105 | 1,400 | 1,330 |
| 5191 Officials and Referees | 25,476 | 26,631 | 33,861 | 28,600 | 27,963 | 26,904 | 28,368 |
| 5194 Other Personal Services | 0 | 0 | | | | | |
| 5198 Security Systems | 3,319 | | | 22 | | | |
| 5210 Travel - Mileage | 9,036 | 9,108 | 11,478 | 4,669 | 3,862 | 7,699 | 4,634 |
| 5211 Travel - Student Expenses, Stipends | 1,095 | 4,198 | 1,044 | 1,123 | 658 | 1,123 | 1,936 |
| 5212 Travel - Cultural and Education Act | | | | | 0 | 0 | 700 |
| 5213 Travel - Student Room and Board | 7,480 | 3,972 | 7,236 | 3,529 | 0 | 0 | 500 |
| 5220 Travel - Staff Conferences | 160,802 | 230,102 | 194,085 | 150,843 | 145,334 | 156,198 | 152,644 |
| 5221 Board District #1 Travel | | | 562 | 1,453 | 216 | 1,250 | 1,188 |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |

| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
|---|---|---|---|---|---|---|---|
| 5222 Board District #2 Travel | | | 2,000 | 1,500 | 1,528 | 1,250 | 1,188 |
| 5223 Board District #3 Travel | | | 3,331 | 4,957 | 3,330 | 3,500 | 3,325 |
| 5224 Board District #4 Travel | | | 1,684 | 1,583 | 1,174 | 1,250 | 1,188 |
| 5225 Board District #5 Travel | | | 1,126 | 88 | 0 | 1,250 | 1,188 |
| 5226 Board District #6 Travel | | | 1,779 | 1,500 | 0 | 1,250 | 1,188 |
| 5227 Board District #7 Travel | | | 1,396 | 796 | 1,888 | 1,250 | 1,188 |
| 5310 Memberships and Dues | 64,230 | 82,963 | 100,954 | 96,143 | 98,285 | 97,821 | 96,125 |
| 5320 Electronic Database Subscription | | 2,025 | 28,506 | 25,316 | 66,042 | 67,851 | 69,000 |
| 5410 Property and Liability Insurance | 154,486 | 165,990 | 168,753 | 181,557 | 179,824 | 180,461 | 180,461 |
| 5420 Crop Insurance | | 153 | 447 | 0 | 0 | | |
| 5421 Irrigation Cost | | 2,142 | 5,887 | 0 | 0 | | |
| 5440 Student Insurance Expense | 43,872 | 64,594 | 67,009 | 70,192 | 68,623 | 70,192 | 70,192 |
| 5510 Natural Gas | 38,909 | 49,800 | 23,736 | 23,402 | 31,676 | 23,400 | 24,336 |
| 5511 Natural Gas - Science Bldg | | | | 3,607 | | 3,600 | 3,744 |
| 5520 Electricity | 628,542 | 648,453 | 698,496 | 581,092 | 702,321 | 533,088 | 568,491 |
| 5530 Water Trash Sewer | 2,096 | 2,815 | 2,461 | 3,101 | 3,428 | 485 | |
| 5540 Telephone and Data Lines | 60,000 | 68,470 | 76,202 | 66,537 | 53,625 | 43,792 | 57,735 |
| 5541 Cell Phones and Pagers | 1,859 | 1,939 | 5,077 | 3,915 | 4,816 | 5,882 | 5,320 |
| 5550 Laundry | 331 | 1,303 | 1,023 | 845 | 122 | 605 | 529 |
| 5570 Disposal | 17,323 | 22,872 | 18,667 | 12,353 | 23,402 | 22,300 | 22,300 |
| 5620 Other Maintenance Agreements | 337,723 | 411,820 | 518,610 | 399,387 | 631,407 | 601,077 | 636,728 |
| 5621 Copier Maintenance Agreements | 56,295 | 62,500 | 60,975 | 60,734 | 92,964 | 84,198 | 99,779 |
| 5625 Indirect Cost Expense | | 0 | | 0 | | | |
| 5630 Facility/Equipment Rental Expense | 230,505 | 397,476 | 400,946 | 340,748 | 259,469 | 166,839 | 171,947 |
| 5632 Vehicle Rental Expense | 21,162 | 37,664 | 40,197 | 38,371 | 36,920 | 36,952 | 40,774 |
| 5640 Equipment Repairs | 39,710 | 52,106 | 52,185 | 36,539 | 37,468 | 37,226 | 47,831 |
| 5710 Audit Expense | 14,500 | 14,600 | 18,100 | 18,800 | 19,000 | 18,800 | 18,800 |
| 5730 Legal Expense | 101,355 | 100,729 | 35,065 | 75,763 | 121,908 | 95,351 | 96,772 |
| 5731 Election Expense | 0 | | 95,572 | | | | |
| 5740 Advertising Expense | 78,899 | 74,059 | 75,724 | 42,743 | 15,087 | 20,625 | 17,618 |
| 5815 Bank Fees | 27,034 | 30,257 | 43,730 | 33,422 | 33,253 | 33,000 | 31,350 |
| 5820 Athletics Entry Fees | 3,229 | 2,660 | 5,535 | 4,410 | 3,575 | 5,070 | 4,888 |
| 5830 Permits and Bio-assay | 20,526 | 14,434 | 20,670 | 30,658 | 23,813 | 24,683 | 29,682 |
| 5840 Physical Exam/Class B Lic Fees | 7,565 | 8,223 | 6,598 | 5,174 | 3,853 | 4,109 | 4,181 |
| 5850 Fingerprinting | 6,155 | 6,564 | 3,529 | 3,449 | 3,595 | 3,250 | 2,250 |
| 5860 Postage | 40,935 | 67,460 | 37,636 | 54,323 | 39,012 | 46,283 | 55,562 |
| 5890 Other Expense | 228,438 | 110,222 | 140,696 | 96,035 | 178,328 | 221,686 | 182,060 |
| Capital Outlay | 185,530 | 231,542 | 236,706 | 90,879 | 75,205 | **215,714** | 27,000 |
| 6129 Sites and Site Improvements | 0 | 9,526 | 21,557 | 20,515 | 0 | | |
| 6130 Sites and Site Improvements - DEP | | 15,000 | 0 | | | 50,000 | |
| 6310 Library Books | 62,237 | 56,879 | 44,499 | 11,150 | 23,285 | 28,434 | 17,500 |
| 6490 Equipment - New Eqp under 5000 | 104,297 | 77,795 | 88,218 | 53,027 | 34,389 | 39,589 | 9,500 |
| 6502 Capital Software | 18,000 | 22,694 | 34,762 | 283 | | | |
| 6590 Capital Equipment DEP Asset | 996 | 49,647 | 47,670 | 5,905 | 17,531 | 97,691 | |
| Total Expenses | 30,890,355 | 35,809,762 | 37,911,765 | 38,087,468 | 36,148,961 | 34,553,130 | 35,635,227 |
| Other outgo | 153,833 | 1,000,831 | 920,917 | 705,689 | 842,411 | 864,000 | 864,000 |
| Total Exp/other | 31,044,188 | 36,810,593 | 38,832,682 | 38,793,157 | 36,991,372 | 35,417,130 | 36,499,227 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |
| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
| Surplus/-deficit | 2,912,156 | -1,565,299 | -1,042,858 | -2,261,615 | 519,737 | -1,300,350 | -3,343,792 |
| Beginning Reserves | 5,736,495 | 8,443,154 | 6,857,894 | 5,038,578 | 2,776,963 | 3,296,700 | 1,996,350 |
| Prior year adjmts | -205,497 | | -776,458 | | | | |
| Adjusted Beg Bal | 5,530,998 | | 6,081,436 | | | | |
| Board designated Reserve | | | | | 250,000 | | |
| Board designated Reserve | | | | | 0 | | |
| Ending Reserves | 8,443,154 | 6,877,855 | 5,038,578 | 2,776,963 | 3,296,700 | **1,996,350** | **-1,347,442** |
| % of unrestricted GF | 27.20% | 18.68% | 13.0% | 7.2% | 8.9% | **5.64%** | **-3.7%** |
| Other estimated adjustments to reserves | | | | | | | |
| Night Differencial | | | | | | | -50,348 |
| Computer equipment replacement program | | | | | | | -184,000 |
| English teacher - Dean tfr to classroom | | | | | | | -120,634 |
| Summer School printing/supplies | | | | | | | -5,626 |
| Student Insurance increase | | | | | | | -36,663 |
| Health Insurance Increase 10% - Oct 2012 - June 2013 | | | | | | | -248,699 |
| **Adjustment after Governor's May Revise Budget (additional revenue was added $244,550** | | | | | | | **0** |
| **Retirees Insurance Copay adjustment** | | | | | | | **-60,000** |
| Items to be added to budget that decrease reserves | | | | | | | -705,970 |
| Retirement savings | | | | | | | 450,000 |
| Carry over into 12-13 | | | | | | | 200,000 |
| Deans | | | | | | | 363,088 |
| Calexico - not including CL layoffs | | | | | | | 138,894 |
| CL Layoffs * | | | | | | | 960,000 |
| Reduce security budget | | | | | | | 7,680 |
| Items that reduce budgeted expenses and increase reserves | | | | | | | 2,119,662 |
| Subtotal net estimated increase to reserves | | | | | | | 1,413,692 |
| Amount still needed to increase reserves to 5% | | | | | | | 1,600,000 |
| | | 0 | | | | | |
| Total net estimated increase to reserves | | | | | | | 3,013,692 |
| New projected reserves | 8,443,154 | 6,877,855 | 5,038,578 | 2,776,963 | 3,296,700 | **1,996,350** | 1,666,250 |
| % of unrestricted GF | 27.20% | 18.68% | 13.0% | 7.2% | 8.9% | 5.6% | 5.0% |
| New projected deficit | 2,912,156 | -1,565,299 | -1,042,858 | -2,261,615 | 519,737 | -1,300,350 | -330,100 |
| Cost per funded FTES | 4,775.29 | 5,413.32 | 5,388.94 | 5,598.67 | 5,208.59 | 5,424.84 | 5,923.28 |

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Imperial Valley College
7 year funding analysis
Unrestricted General Fund Only
June 6, 2012



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Actual FTES | 6,501 | 7,086 | 7,426 | 7,132 | 7,290 | 6,529 | 6,162 |
| Funded FTES | 6,501 | 6,800 | 7,206 | 6,929 | 7,102 | 6,529 | 6,162 |
| Growth | | | 0.00% | 0.00% | 2.40% | 0.00% | 0.00% |

| | 06-07 Actual | 07-08 Actual | 08-09 Actual | 0910 Actual | 10-11 Actual | 11-12 Budget | 12-13 Budget |
|---|---|---|---|---|---|---|---|
| Sal & Ben % of Inc | 80.59% | 89.30% | 88.51% | 94.03% | 86.30% | 89.80% | 96.24% |
| Sal & Ben % of Exp | 88.15% | 85.50% | 86.13% | 88.55% | 87.51% | 86.50% | 86.30% |

* This amount will change depending on the final results of bumping/negotiations

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# Appendix C - Multiyear Model

Imperial Community College District
Budget Planning Scenarios
August 20, 2012
2012-13 Fiscal Year and Beyond

**Assuming that tax measure passes**
Total 12-13 FTES budgeted 6,110
Plan to restore 449 FTES over three years

**Unrestricted General Fund**

| | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 | | |
|---|---|---|---|---|---|---|
| Budgeted Revenue 6,110 FTES | $ 32,895,832 | **$ 33,523,332** | **$ 34,317,642** | **$ 35,116,517** | | |
| Adjustments (restoration) 100, 174, 175 FTES | 456,500 | 794,310 | 798,875 | | | |
| Anticipated mandates revenue (new in 12-13) | 171,000 | - | | | Ongoing | 171,000 Mandates |
| | - | - | | | | |
| | - | | | | | |
| **Revised Revenue** | **$ 33,523,332** | **$ 34,317,642** | **$ 35,116,517** | **$ 35,116,517** | | |
| | | | | | | |
| Budgeted On going Expenses | $ 34,310,972 | **$ 34,844,597** | **$ 36,273,697** | **$ 37,117,328** | | |
| Step Increases Faculty | - | 211,850 | 203,523 | 189,156 | Ongoing | 33,000 Labor reduction |
| Step Increases Classified | 257,934 | 256,409 | 249,319 | 237,627 | | |
| Step Increases Administrators | - | 37,079 | 38,190 | 34,819 | One time | 184,441 Bond pmt transfer |
| Step Increases Confidential staff | - | 36,964 | 33,748 | 35,324 | One time | 93,000 VP Student Svcs |
| Step Increases Classified Managers | - | 34,817 | 30,129 | 28,313 | One time | 257,934 CL Salary Freeze |
| Health Benefits Increase 25% (9 months 12-13) | 708,290 | 573,977 | 573,977 | 573,977 | One time | 100,000 Adjunct rate |
| Health Benefits employee contribution | (399,600) | - | - | - | | |
| VESIP cost | | 278,005 | - | - | | |
| SERP | | | (285,256) | | | 635,375 Planned one time Expenditure Reductions |
| Subtotal expenditures | $ 34,877,597 | $ 36,273,697 | $ 37,117,328 | $ 38,216,544 | | |
| **Planned Expenditure Reductions (ongoing)** | $ 33,000 | $ - | $ - | $ - | | |
| **Subtotal ongoing expenditures** | **34,844,597** | **36,273,697** | **37,117,328** | **38,216,544** | | |
| **Planned Expenditure Reductions (one time)** | 635,375 | | | | | |
| **Revised expenditures** | 34,209,222 | 36,273,697 | 37,117,328 | 38,216,544 | | |
| **Revenue less Expense** | **$ (685,889)** | **$ (1,956,055)** | **$ (2,000,811)** | **$ (3,100,026)** | | |
| | - | | | | | |
| **Beginning fund bal 12-13** **5.84%** | $ 1,996,350 | $ 1,710,461 | $ (245,594) | $ (2,246,405) | | |
| Beginning fund balance adjustment - one time | $ 400,000 | | | | | |
| Revised beginning fund balance | $ 2,396,350 | $ 1,710,461 | $ (245,594) | $ (2,246,405) | | |
| **Estimated Ending Bal 12-13** **5.00%** | **1,710,461** | **(245,594)** | **(2,246,405)** | **(5,346,431)** | | |
| Amount of Fund Balance Spent | $ (685,889) | $ (1,956,055) | $ (2,000,811) | $ (3,100,026) | | |
| | | | | | | |
| **District General Reserve 5%** | 1,710,461 | 1,813,685 | 1,855,866 | 1,910,827 | | |
| **Difference** | **$ (0)** | **$ (2,059,279)** | **$ (4,102,271)** | **$ (7,257,258)** | | |

*Please note the figures used are estimates based on current information and subject to change. Potential and significant costs/reductions such as pending CSEA labor agreement issues, and other increases/decreases will affect fund balance and could increase/decrease planned expenditure reductions.*

Imperial Community College District
Budget Planning Scenarios
August 20, 2012
2012-13 Fiscal Year and Beyond

**Assuming that tax measure does not pass**

| | |
|---|---|
| Total 12-13 FTES | 6,110 |
| 7.3% workload reduction | 446 |
| Total 12-13 FTES budgeted | 5,664 |
| Plan to restore 416 FTES over three years | |

**Unrestricted General Fund**

| | | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 | | |
|---|---|---|---|---|---|---|---|
| Budgeted Revenue | | $ 30,865,230 | $ 31,492,730 | $ 32,136,395 | $ 32,935,270 | | |
| Adjustments (restoration) 100, 141, 175 FTES | | 456,500 | 643,665 | 798,875 | | | |
| Anticipated mandates revenue | | 171,000 | - | | | Ongoing | 171,000 Mandates |
| | | - | | | | | |
| **Revised Revenue** | | **$ 31,492,730** | **$ 32,136,395** | **$ 32,935,270** | **$ 32,935,270** | | |
| Budgeted On going Expenses | | $ 34,310,972 | **$ 34,910,597** | **$ 36,339,697** | **$ 37,153,199** | Ongoing | 33,000 Labor reduction |
| Step Increases Faculty | | - | 211,850 | 203,523 | 189,156 | | |
| Step Increases Classified | | 257,934 | 256,409 | 249,319 | 237,627 | | |
| Step Increases Administrators | | - | 37,079 | 38,190 | 34,819 | One time | 700,000 Bond pmt transfer |
| Step Increases Confidential staff | | - | 36,964 | 33,748 | 35,324 | One time | 93,000 VP Student Svcs |
| Step Increases Classified Managers | | - | 34,817 | - | - | One time | 257,934 CL Salary Freeze |
| Health Benefits Increase 25% (9 months 12-13) | | 708,290 | 573,977 | 573,977 | 573,977 | One time | 100,000 Adjunct rate |
| Health Benefits employee contribution | | (399,600) | - | - | - | | |
| VESIP cost | | | 278,005 | - | - | | |
| SERP | | | | (285,256) | | | 1,150,934 Planned One time Reductions |
| Subtotal expenditures | | $ 34,877,597 | $ 36,339,697 | $ 37,153,199 | $ 38,224,102 | | |
| **Planned Expenditure Reductions (ongoing)** | | $ 33,000 | | | | | |
| **Subtotal ongoing expenditures** | | **34,910,597** | **36,339,697** | **37,153,199** | **38,224,102** | | |
| **Planned Expenditure Reductions (one time)** | | 1,150,934 | | | | | |
| **Revised expenditures** | | **33,759,663** | **36,339,697** | **37,153,199** | **38,224,102** | | |
| Revenue less Expense | | **$ (2,266,932)** | **$ (4,203,302)** | **$ (4,217,929)** | **$ (5,288,832)** | | |
| | | - | | | | | |
| | | - | | | | | |
| **Beginning fund bal 12-13** | **5.91%** | $ 1,996,350 | $ 129,418 | $ (4,073,884) | $ (8,291,813) | | |
| Beginning fund balance adjustment - one time | | $ 400,000 | | | | | |
| Revised beginning fund balance | | $ 2,396,350 | $ 129,418 | $ (4,073,884) | $ (8,291,813) | | |
| **Estimated Ending Bal 12-13** | **0.37%** | **129,418** | **(4,073,884)** | **(8,291,813)** | **(13,580,645)** | | |
| Amount of Fund Balance Spent | | **$ (2,266,932)** | **$ (4,203,302)** | **$ (4,217,929)** | **$ (5,288,832)** | | |
| **District General Reserve 5% 12-13** | | 1,687,983 | 1,816,985 | 1,857,660 | 1,911,205 | | |
| **Difference** | | **$ (1,558,565)** | **$ (5,890,869)** | **$ (10,149,473)** | **$ (15,491,850)** | | |

*Please note the figures used are estimates based on current information and subject to change. Potential and significant costs/reductions such as pending CSEA labor agreement issues, and other increases/decreases will affect fund balance and could increase/decrease planned expenditure reductions.*

# Appendix D - Enrollment and FTES Analysis

**APPENDIX D-1**

**IMPERIAL VALLEY COLLEGE 2008-2009 FTES**

| | Summer WSCH | Summer FTES | Fall WSCH | Fall FTES | Spring WSCH (+ Winter) | Spring FTES (+Winter) | Total WSCH | Total FTES |
|---|---|---|---|---|---|---|---|---|
| **Credit** | | | | | | | | |
| **Weekly Census Day** | | | 60,568.63 | 1,845.90 | 58,855.82 | 1,793.70 | 119,424.45 | 3,639.60 |
| **Weekly Census Evening** | | | 31,620.98 | 963.69 | 31,056.28 | 946.48 | 62,677.26 | 1,910.16 |
| **Daily Census Day** | 1,704.60 | 3.25 | 79,377.40 | 151.20 | 246,732.99 | 469.97 | 327,814.99 | 624.41 |
| **Daily Census Evening** | | | 14,679.00 | 27.96 | 54,973.96 | 104.71 | 69,652.96 | 132.67 |
| **Positive Attendance Day** | 6,940.74 | 13.22 | 20,247.14 | 38.57 | 39,239.12 | 74.74 | 66,427.00 | 126.53 |
| **Positive Attendance Evening** | | | 0.00 | 0.00 | 6,761.00 | 12.88 | 6,761.00 | 12.88 |
| **Alt Att Weekly Day** | | | 3,090.50 | 94.19 | 3,586.00 | 109.29 | 6,676.50 | 203.47 |
| **Alt Att Weekly Evening** | | | 1,032.00 | 31.45 | 819.00 | 24.96 | 1,851.00 | 56.41 |
| **Alt Att Daily Day** | 0.00 | 0.00 | 0.00 | 0.00 | 31,400.00 | 59.81 | 31,400.00 | 59.81 |
| **Alt Att Daily Evening** | | | 528.00 | 1.01 | 5,856.00 | 11.15 | 6,384.00 | 12.16 |
| | 8,645.34 | **16.47** | 211,143.65 | **3,153.95** | 479,280.17 | **3,607.69** | 699,069.16 | **6,778.11** |
| **Noncredit** | | | | | | | | |
| **Positive Attendance** | 18,195.75 | 34.66 | 27,943.50 | 53.23 | 33,107.25 | 63.06 | 79,246.50 | **150.95** |
| **CREDIT + NONCREDIT** | 26,841.09 | **51.13** | 239,087.15 | **3,207.18** | 512,387.42 | **3,670.75** | 778,315.66 | **6,929.05** |

**APPENDIX D-2**

**IMPERIAL VALLEY COLLEGE 2009-2010 FTES**

| | Summer WSCH | Summer FTES | Fall WSCH | Fall FTES | Spring WSCH (+ Winter) | Spring FTES (+Winter) | Total WSCH | Total FTES |
|---|---|---|---|---|---|---|---|---|
| **Credit** | | | | | | | | |
| **Weekly Census Day** | | | 67,470.09 | 2,056.23 | 64,315.14 | 1,960.08 | 131,785.23 | 4,016.31 |
| **Weekly Census Evening** | | | 31,228.51 | 951.73 | 30,079.90 | 916.72 | 61,308.41 | 1,868.45 |
| **Daily Census Day** | 219,809.36 | 418.68 | 72,248.15 | 137.62 | 205,359.83 | 391.16 | 497,417.34 | 947.46 |
| **Daily Census Evening** | | | 24,348.60 | 46.38 | 51,837.20 | 98.74 | 76,185.80 | 145.12 |
| **Positive Attendance Day** | 12,883.29 | 24.54 | 19,484.09 | 37.11 | 33,148.05 | 63.14 | 65,515.43 | 124.79 |
| **Positive Attendance Evening** | | | 8,406.00 | 16.01 | 14,344.00 | 27.32 | 22,750.00 | 43.33 |
| **Alt Att Weekly Day** | | | 3,496.72 | 106.57 | 3,813.91 | 116.23 | 7,310.63 | 222.80 |
| **Alt Att Weekly Evening** | | | 892.50 | 27.20 | 784.22 | 23.90 | 1,676.72 | 51.10 |
| **Alt Att Daily Day** | 41,568.00 | 79.18 | 0.00 | 0.00 | 11,025.00 | 21.00 | 52,593.00 | 100.18 |
| **Alt Att Daily Evening** | | | 630.00 | 1.20 | 5,810.00 | 11.07 | 6,440.00 | 12.27 |
| | 274,260.65 | **522.40** | 228,204.66 | **3,380.04** | 420,517.25 | **3,629.36** | 922,982.56 | **7,531.80** |
| **Noncredit** | | | | | | | | |
| **Positive Attendance** | 10,553.00 | 20.10 | 19,602.25 | 37.34 | 20,871.00 | 39.75 | 51,026.25 | **97.19** |
| **CREDIT + NONCREDIT** | 284,813.65 | **542.50** | 247,806.91 | **3,417.38** | 441,388.25 | **3,669.12** | 974,008.81 | **7,629.00** |

**APPENDIX D-3**

**IMPERIAL VALLEY COLLEGE 2010-2011 FTES**

| | Summer WSCH | Summer FTES | Fall WSCH | Fall FTES | Spring WSCH | Spring FTES | Total WSCH | Total FTES |
|---|---|---|---|---|---|---|---|---|
| **Credit** | | | | | | | | |
| **Weekly Census Day** | | | 65,241.84 | 1,988.32 | 62,912.28 | 1,917.33 | 128,154.12 | 3,905.65 |
| **Weekly Census Evening** | | | 32,486.17 | 990.05 | 32,400.68 | 987.45 | 64,886.85 | 1,977.50 |
| **Daily Census Day** | | 0.00 | 45,912.42 | 87.45 | 39,759.10 | 75.73 | 85,671.52 | 163.18 |
| **Daily Census Evening** | | | 17,387.70 | 33.12 | 16,036.80 | 30.55 | 33,424.50 | 63.67 |
| **Positive Attendance Day** | | 0.00 | 69,810.73 | 132.97 | 54,386.69 | 103.59 | 124,197.42 | 236.57 |
| **Positive Attendance Evening** | | | 0.00 | 0.00 | 429.00 | 0.82 | 429.00 | 0.82 |
| **Alt Att Weekly Day** | | | 5,088.00 | 155.06 | 5,769.40 | 175.83 | 10,857.40 | 330.89 |
| **Alt Att Weekly Evening** | | | 529.50 | 16.14 | 495.25 | 15.09 | 1,024.75 | 31.23 |
| **Alt Att Daily Day** | | 0.00 | 5,075.00 | 9.67 | 2,625.00 | 5.00 | 7,700.00 | 14.67 |
| **Alt Att Daily Evening** | | | 472.50 | 0.90 | 0.00 | 0.00 | 472.50 | 0.90 |
| | 0.00 | **0.00** | 242,003.86 | **3,413.69** | 214,814.20 | **3,311.39** | 456,818.06 | **6,725.08** |
| **Noncredit** | | | | | | | | |
| **Positive Attendance** | 0.00 | 0.00 | 17,955.00 | 34.20 | 15,183.00 | 28.92 | 33,138.00 | **63.12** |
| **CREDIT + NONCREDIT** | 0.00 | **0.00** | 259,958.86 | **3,447.89** | 229,997.20 | **3,340.31** | 489,956.06 | **6,788.20** |

**APPENDIX D-4**

**IMPERIAL VALLEY COLLEGE 2011-2012 FTES**

| | Summer WSCH | Summer 2011 FTES | Summer 2012 WSCH | Summer 2012 FTES | Fall WSCH | Fall FTES | Spring WSCH | Spring FTES | Total WSCH | Total FTES |
|---|---|---|---|---|---|---|---|---|---|---|
| **Credit** | | | | | | | | | | |
| **Weekly Census Day** | | | | | 60,784.01 | 1,852.47 | 56,149.32 | 1,711.22 | 116,933.33 | 3,563.68 |
| **Weekly Census Evening** | | | | | 26,700.47 | 813.73 | 22,449.40 | 684.17 | 182,073.56 | 1,497.90 |
| **Daily Census Day** | 10,501.80 | 20.00 | 132,923.69 | 253.19 | 41,414.26 | 78.88 | 40,489.72 | 77.12 | 92,405.78 | 429.20 |
| **Daily Census Evening** | | | | | 12,681.20 | 24.15 | 11,104.80 | 21.15 | 23,786.00 | 45.31 |
| **Positive Attendance Day** | 0.00 | 0.00 | 0.00 | 0.00 | 51,764.30 | 98.60 | 46,905.63 | 89.34 | 98,669.93 | 187.94 |
| **Positive Attendance Evening** | | | | | 299.20 | 0.57 | 0.00 | 0.00 | 299.20 | 0.57 |
| **Alt Att Weekly Day** | | | | | 4,814.64 | 146.73 | 5,406.10 | 164.76 | 10,220.74 | 311.49 |
| **Alt Att Weekly Evening** | | | | | 63.00 | 1.92 | 0.00 | 0.00 | 13,871.00 | 1.92 |
| **Alt Att Daily Day** | 0.00 | 0.00 | 13,808.00 | 26.30 | 1,858.00 | 3.54 | 1,952.00 | 3.72 | 3,810.00 | 33.56 |
| **Alt Att Daily Evening** | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 146,731.69 | 0.00 |
| | 10,501.80 | **20.00** | 146,731.69 | **279.49** | 200,379.08 | **3,020.59** | 184,456.97 | **2,751.48** | 395,337.85 | **6,071.57** |
| **Noncredit** | | | | | | | | | | |
| **Positive Attendance** | 0.00 | 0.00 | 0.00 | 0.00 | 11,906.00 | 22.68 | 17,854.00 | 34.01 | 29,760.00 | **56.69** |
| **CREDIT + NONCREDIT** | 10,501.80 | **20.00** | 146,731.69 | **279.49** | 212,285.08 | **3,043.27** | 202,310.97 | **2,785.49** | 425,097.85 | **6,128.25** |

**APPENDIX D-5**

**FUNDED/UNFUNDED CREDIT FTES HISTORY**

| | Base FTES | Funded FTES | Unfunded FTES | % Unfunded FTES | Actual FTES | Funded Growth | Workload Reduction | Stability FTES |
|---|---|---|---|---|---|---|---|---|
| 2006-2007 | 6,448.16 | 6,551.02 | 0.00 | 0.00% | 6,551.02 | 102.86 | 0.00 | 0.00 |
| 2007-2008 | 6,551.02 | 6,656.30 | 226.30 | 3.40% | 6,882.60 | 105.28 | 0.00 | 0.00 |
| 2008-2009 | 6,853.96 | 7,275.29 | 204.27 | 2.81% | 7,479.56 | 417.06 | 0.00 | 0.00 |
| 2009-2010 | 7,071.02 | 6,831.44 | 203.20 | 2.97% | 7,034.64 | 0.00 | 259.19 | 0.00 |
| 2010-2011 | 6,831.44 | 7,038.03 | 188.78 | 2.68% | 7,226.81 | 206.58 | 0.00 | 0.00 |
| 2011-2012 | 6,499.95 | 6,071.57 | 0.00 | 0.00% | 6,071.57 | 0.00 | 538.08 | 428.38 |

**FUNDED/UNFUNDED CDCP NONCREDIT FTES HISTORY**

| | Base FTES | Funded FTES | Unfunded FTES | % Unfunded FTES | Actual FTES | Funded Growth | Workload Reduction | Stability FTES |
|---|---|---|---|---|---|---|---|---|
| 2006-2007 | 0.00 | 10.64 | 0.00 | 0.00% | 10.64 | 10.64 | 0.00 | 0.00 |
| 2007-2008 | 10.64 | 21.35 | 23.01 | 107.78% | 44.36 | 10.71 | 0.00 | 0.00 |
| 2008-2009 | 21.11 | 54.16 | 16.18 | 29.87% | 70.34 | 33.05 | 0.00 | 0.00 |
| 2009-2010 | 51.35 | 35.81 | 0.00 | 0.00% | 35.81 | 0.00 | 18.35 | 0.00 |
| 2010-2011 | 35.81 | 15.45 | 0.00 | 0.00% | 15.45 | 0.00 | 20.36 | 0.00 |
| 2011-2012 | 14.27 | 8.43 | 0.00 | 0.00% | 8.43 | 0.00 | 1.18 | 5.84 |

**FUNDED/UNFUNDED OTHER NONCREDIT FTES HISTORY**

| | Base FTES | Funded FTES | Unfunded FTES | % Unfunded FTES | Actual FTES | Funded Growth | Workload Reduction | Stability FTES |
|---|---|---|---|---|---|---|---|---|
| 2006-2007 | 35.99 | 110.03 | 0.00 | 0.00% | 110.03 | 74.04 | 0.00 | 0.00 |
| 2007-2008 | 110.03 | 125.49 | 33.24 | 26.49% | 158.73 | 15.46 | 0.00 | 0.00 |
| 2008-2009 | 125.15 | 80.61 | 16.18 | 20.07% | 96.79 | 0.00 | 44.54 | 0.00 |
| 2009-2010 | 75.70 | 61.38 | 0.00 | 0.00% | 61.38 | 0.00 | 15.54 | 0.00 |
| 2010-2011 | 61.38 | 47.67 | 0.00 | 0.00% | 47.67 | 0.00 | 13.71 | 0.00 |
| 2011-2012 | 44.03 | 36.93 | 0.00 | 0.00% | 36.93 | 0.00 | 3.64 | 7.10 |

**APPENDIX D-6**

**SPRING 2012 WSCH/FTEF**

| Credit | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| Weekly Census Day | 56,149.32 | 56,149.32 | | | |
| Weekly Census Evening | 22,449.40 | 22,449.40 | | | |
| Daily Census Day | 40,489.72 | 2,530.61 | | | |
| Daily Census Evening | 11,104.80 | 694.05 | | | |
| Positive Attendance Day | 46,905.63 | 2,931.60 | | | |
| Positive Attendance Evening | 0.00 | 0.00 | | | |
| Alt Att Weekly Day | 5,406.10 | 5,406.10 | | | |
| Alt Att Weekly Evening | 0.00 | 0.00 | | | |
| Alt Att Daily Day | 1,952.00 | 122.00 | | | |
| Alt Att Daily Evening | 0.00 | 0.00 | | | |
| | **184,456.97** | **90,283.08** | **216.11** | **417.76** | **24.57** |

**FALL 2011 WSCH/FTEF**

| Credit | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| Weekly Census Day | 60,784.01 | 60,784.01 | | | |
| Weekly Census Evening | 26,700.47 | 26,700.47 | | | |
| Daily Census Day | 41,414.26 | 2,588.39 | | | |
| Daily Census Evening | 12,681.20 | 792.58 | | | |
| Positive Attendance Day | 51,764.30 | 3,235.27 | | | |
| Positive Attendance Evening | 299.20 | 18.70 | | | |
| Alt Att Weekly Day | 4,814.64 | 4,814.64 | | | |
| Alt Att Weekly Evening | 63.00 | 63.00 | | | |
| Alt Att Daily Day | 1,858.00 | 116.13 | | | |
| Alt Att Daily Evening | 0.00 | 0.00 | | | |
| | **200,379.08** | **99,113.18** | **216.98** | **456.78** | **26.87** |

**SPRING 2011 WSCH/FTEF**

| Credit | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| Weekly Census Day | 62,912.28 | 62,912.28 | | | |
| Weekly Census Evening | 32,400.68 | 32,400.68 | | | |
| Daily Census Day | 39,759.10 | 2,484.94 | | | |
| Daily Census Evening | 16,036.80 | 1,002.30 | | | |
| Positive Attendance Day | 54,386.69 | 3,399.17 | | | |
| Positive Attendance Evening | 429.00 | 26.81 | | | |
| Alt Att Weekly Day | 5,769.40 | 5,769.40 | | | |
| Alt Att Weekly Evening | 495.25 | 495.25 | | | |
| Alt Att Daily Day | 2,625.00 | 164.06 | | | |
| Alt Att Daily Evening | 0.00 | 0.00 | | | |
| | **214,814.20** | **108,654.90** | **230.59** | **471.20** | **27.72** |

**FALL 2010 WSCH/FTEF**

| Credit | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| Weekly Census Day | 65,241.84 | 65,241.84 | | | |
| Weekly Census Evening | 32,486.17 | 32,486.17 | | | |
| Daily Census Day | 45,912.42 | 2,869.53 | | | |
| Daily Census Evening | 17,387.70 | 1,086.73 | | | |
| Positive Attendance Day | 69,810.73 | 4,363.17 | | | |
| Positive Attendance Evening | 0.00 | 0.00 | | | |
| Alt Att Weekly Day | 5,088.00 | 5,088.00 | | | |
| Alt Att Weekly Evening | 529.50 | 529.50 | | | |
| Alt Att Daily Day | 5,075.00 | 317.19 | | | |

| | | | | | |
|---|---|---|---|---|---|
| Alt Att Daily Evening | 472.50 | 29.53 | | | |
| | **242,003.86** | **112,011.66** | **237.75** | **471.13** | **27.71** |

**WINTER-SPRING 2010 WSCH/FTEF**

| | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| **Credit** | | | | | |
| Weekly Census Day | 64,315.14 | 64,315.14 | | | |
| Weekly Census Evening | 30,079.90 | 30,079.90 | | | |
| Daily Census Day | 205,359.83 | 12,834.99 | | | |
| Daily Census Evening | 51,837.20 | 3,239.83 | | | |
| Positive Attendance Day | 33,148.05 | 2,071.75 | | | |
| Positive Attendance Evening | 14,344.00 | 896.50 | | | |
| Alt Att Weekly Day | 3,813.91 | 3,813.91 | | | |
| Alt Att Weekly Evening | 784.22 | 784.22 | | | |
| Alt Att Daily Day | 11,025.00 | 689.06 | | | |
| Alt Att Daily Evening | 5,810.00 | 363.13 | | | |
| | **420,517.25** | **119,088.43** | **266.56** | **446.76** | **26.28** |

**FALL 2009 WSCH/FTEF**

| | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| **Credit** | | | | | |
| Weekly Census Day | 67,470.09 | 67,470.09 | | | |
| Weekly Census Evening | 31,228.51 | 31,228.51 | | | |
| Daily Census Day | 72,248.15 | 4,515.51 | | | |
| Daily Census Evening | 24,348.60 | 1,521.79 | | | |
| Positive Attendance Day | 19,484.09 | 1,217.76 | | | |
| Positive Attendance Evening | 8,406.00 | 525.38 | | | |
| Alt Att Weekly Day | 3,496.72 | 3,496.72 | | | |
| Alt Att Weekly Evening | 892.50 | 892.50 | | | |
| Alt Att Daily Day | 0.00 | 0.00 | | | |
| Alt Att Daily Evening | 630.00 | 39.38 | | | |
| | **228,204.66** | **110,907.62** | **232.43** | **477.17** | **28.07** |

**WINTER-SPRING 2009 WSCH/FTEF**

| | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| **Credit** | | | | | |
| Weekly Census Day | 58,855.82 | 58,855.82 | | | |
| Weekly Census Evening | 31,056.28 | 31,056.28 | | | |
| Daily Census Day | 246,732.99 | 15,420.81 | | | |
| Daily Census Evening | 54,973.96 | 3,435.87 | | | |
| Positive Attendance Day | 39,239.12 | 2,452.45 | | | |
| Positive Attendance Evening | 6,761.00 | 422.56 | | | |
| Alt Att Weekly Day | 3,586.00 | 3,586.00 | | | |
| Alt Att Weekly Evening | 819.00 | 819.00 | | | |
| Alt Att Daily Day | 31,400.00 | 1,962.50 | | | |
| Alt Att Daily Evening | 5,856.00 | 366.00 | | | |
| | **479,280.17** | **118,377.29** | **278.95** | **424.37** | **24.96** |

**FALL 2008 WSCH/FTEF**

| | 320 WSCH | Adjusted WSCH | FTEF | WSCH/FTEF | Avg Class Size |
|---|---|---|---|---|---|
| **Credit** | | | | | |
| Weekly Census Day | 60,568.63 | 60,568.63 | | | |
| Weekly Census Evening | 31,620.98 | 31,620.98 | | | |
| Daily Census Day | 79,377.40 | 4,961.09 | | | |
| Daily Census Evening | 14,679.00 | 917.44 | | | |
| Positive Attendance Day | 20,247.14 | 1,265.45 | | | |
| Positive Attendance Evening | 0.00 | 0.00 | | | |
| Alt Att Weekly Day | 3,090.50 | 3,090.50 | | | |
| Alt Att Weekly Evening | 1,032.00 | 1,032.00 | | | |

| | | | | | |
|---|---|---|---|---|---|
| Alt Att Daily Day | 0.00 | 0.00 | | | |
| Alt Att Daily Evening | 528.00 | 33.00 | | | |
| | **211,143.65** | **103,489.08** | **241.50** | **428.53** | **25.21** |

**26.57 (Median Class size—2008-2012)**

## APPENDIX D-7

## CREDIT FTES/FACULTY CONTACT HOUR

| | FTES | FCH | FTES/FCH |
|---|---|---|---|
| Fall 2008 | 3,153.95 | 3,525.73 | **0.89** |
| Winter-Spring 2009 | 3,607.69 | 4,156.48 | **0.87** |
| Summer 2009 | 522.40 | 622.93 | **0.84** |
| Fall 2009 | 3,380.04 | 3,438.30 | **0.98** |
| Winter-Spring 2010 | 3,629.36 | 3,955.88 | **0.92** |
| Summer 2010 | 522.40 | 565.55 | **0.92** |
| Fall 2010 | 3413.69 | 3558.28 | **0.96** |
| Spring 2011 | 3311.39 | 3462.00 | **0.96** |
| Fall 2011 | 3020.59 | 3240.68 | **0.93** |
| Spring 2012 | 2751.48 | 3204.88 | **0.86** |
| Summer 2012 | 279.49 | 289.00 | **0.97** |

**APPENDIX D-8**

**Straight Contact Hours by Division/Department/Semester**

| Division | Department | Fall 2008 | Win 2009 | Spr 2009 | Sum 2009 | Fall 2009 | Win 2010 | Spr 2010 | Sum 2010 | Fall 2010 | Spr 2011 | Sum 2011 | Fall 2011 | Spr 2012 | Sum 2012 | Fall 2012* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Arts, Letters, & Learning Serv | English | 457.00 | 118.00 | 472.00 | 126.00 | 404.00 | 98.00 | 413.00 | 118.00 | 430.00 | 420.00 | | 400.00 | 379.00 | 29.00 | 406.00 |
| Arts, Letters, & Learning Serv | English as a Second Language | 400.00 | 18.00 | 387.00 | 13.00 | 464.00 | 51.00 | 449.00 | 47.00 | 439.00 | 414.00 | | 368.00 | 356.00 | 5.00 | 361.00 |
| Arts, Letters, & Learning Serv | Humanities & World Languages | 492.00 | 80.00 | 493.00 | 75.00 | 521.50 | 27.00 | 510.50 | 62.00 | 513.50 | 516.00 | | 461.00 | 473.50 | 32.00 | 460.00 |
| Arts, Letters, & Learning Serv | Library | 7.00 | 0.00 | 7.00 | 0.00 | 7.00 | 0.00 | 7.00 | 0.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 0.00 | 1.00 |
| Economic/Workforce Development | Business | 201.00 | 20.00 | 199.00 | 17.00 | 161.00 | 8.00 | 183.00 | 19.00 | 169.00 | 192.00 | | 152.00 | 164.00 | 17.00 | 168.00 |
| Economic/Workforce Development | Child Development | 45.88 | 1.00 | 44.38 | 10.88 | 37.00 | 0.00 | 46.38 | 5.00 | 46.88 | 41.00 | | 44.88 | 42.88 | 0.00 | 45.88 |
| Economic/Workforce Development | Econ Dev & Comm Ed | 20.00 | 0.00 | 24.00 | 0.00 | 12.00 | 0.00 | 20.00 | 0.00 | 24.00 | 20.00 | | 20.00 | 20.00 | 0.00 | 16.00 |
| Economic/Workforce Development | Exercise/Wellness/Sports | 243.00 | 60.00 | 228.00 | 67.00 | 244.00 | 39.00 | 228.00 | 68.00 | 250.00 | 215.00 | | 211.00 | 221.00 | 44.00 | 211.00 |
| Economic/Workforce Development | Industrial Tech | 232.00 | 45.00 | 240.00 | 5.00 | 233.00 | 32.00 | 235.00 | 12.00 | 251.00 | 247.00 | | 235.00 | 212.00 | 6.00 | 235.00 |
| Economic/Workforce Development | Public Safety | 86.65 | 15.55 | 96.15 | 15.55 | 80.10 | 12.00 | 110.60 | 18.55 | 118.70 | 132.60 | | 90.60 | 87.60 | 6.00 | 138.60 |
| Health and Sciences | Behavioral and Social Science | 322.00 | 78.00 | 334.00 | 69.00 | 346.00 | 60.00 | 349.00 | 63.00 | 361.00 | 352.00 | | 349.00 | 322.00 | 51.00 | 334.00 |
| Health and Sciences | Nursing and Allied Health | 346.20 | 47.50 | 352.90 | 56.50 | 309.70 | 10.00 | 317.40 | 17.00 | 350.20 | 320.40 | 16.50 | 334.20 | 341.90 | 10.00 | 351.70 |
| Health and Sciences | Science/Math and Engineering | 613.00 | 142.00 | 594.00 | 155.00 | 566.00 | 118.00 | 577.00 | 126.00 | 554.00 | 537.00 | | 526.00 | 540.00 | 89.00 | 544.00 |
| Student Services | Disabled Student Prog and Ser | 28.00 | 4.00 | 28.00 | 4.00 | 20.00 | 4.00 | 16.00 | 4.00 | 17.00 | 24.00 | | 21.00 | 17.00 | 0.00 | 12.00 |
| Student Services | Student Services | 32.00 | 0.00 | 28.00 | 9.00 | 33.00 | 8.00 | 27.00 | 6.00 | 33.00 | 30.00 | | 27.00 | 27.00 | 0.00 | 27.00 |
| | | **3,525.73** | **629.05** | **3,527.43** | **622.93** | **3,438.30** | **467.00** | **3,488.88** | **565.55** | **3,558.28** | **3,462.00** | **16.50** | **3,240.68** | **3,204.88** | **289.00** | **3,311.18** |
| | | | **4,156.48** | | | | **3,955.88** | | | | | | | | | |

*Projection Only

# Appendix E - Academic Program Evaluations

## Appendix E 1

**Imperial Valley College**
**Academic Program Evaluations for Redesign Project**

*Alcohol and Drug Studies*
*Anthropology*
*Art*
*Automotive Technology*
*Behavioral Science*
*Building Construction Technology and Specializations*
*Business Accounting Technician*
*Business Administration*
*Business Administrative Assistant*
*Business Financial Services*
*Business Management*
*Business Marketing*
*Business Office Technician*
*Child Development*
*Child Development – Administration Specialization*
*Child Development – Associate Teacher*
*Child Development – Infant/Toddler Specialization*
*Child Development – School-Age Specialization*
*CIS*
*Communication Arts*
*Computer Science*
*Correctional Science*
*Court Services Specialist*
*Crop Science*
*DSPS*
*Electrical Technology and Specializations*
*Electrical Trades*
*EMS*
*Energy Efficiency Technology*
*English*
*ESL*
*Fire Technology*
*Firefighter I (Academy)*
*French*
*History*
*Human Relations*
*Journalism*
*Legal Assistant*
*Mathematics*
*Mathematics- Basic Skills*
*Medical Assistant*
*Medical Services*
*Multimedia and Web Development*
*Music*
*Nursing RN*
*Nursing VN*
*Pharmacy Technician*
*Physical Education*
*Physical Science*
*Pre-Engineering*
*Psychology*
*Spanish – Native Speaker*
*Spanish - Non-Native Speaker*
*Water Treatment Systems Technology*
*Welding Technology*

Academic Program Evaluation
For Redesign Project
NURSING – REGISTERED NURSE

| Program | Enroll S12 | Max. Enroll based on all Caps S12 | Fill Rate S12 | # of section s S12 | Avg max # student possible per class S12 | Avg. max. # students in ea. class S12 | FTES | FTEF for core class S12 | Productivity (FTES ÷FTEF) | # of Certif. in 6 years F'05-S'11 | # of Degrees in 6 years F'05-S'11 | Avg % Completion Rate for core classes | Avg % Success with A, B, C, or P | # F.T. faculty actually taught |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Nursing RN** | 305<br>1.3% | 324 | 94% | 24 | 13.5 | 12.71 | 65.12<br>2.3% | 13.76<br>6.3% | 4.73 | N/A | 356 | 99.34% | 95.08% | 7 |

**Recent Enrollment Demand:** High __X__ **97%** Medium ____ Low ____

**Projection for Future Demand:** Growing ____ Stable __X__ Declining ____

**LMI -- Occupational Projections of Employment (also called "Outlook" or "Demand")**

| Area | ~ Yr – Project Yr | ~Employment | Projected Employment | # Increase | % Change | Avg Openings |
|---|---|---|---|---|---|---|
| California | 2008 - 2018 | 236,400 | 297,200 | 60,800 | 25.7 | 10,210 |
| Imperial | 2008 - 2018 | 730 | 880 | 150 | 20.5 | 29 |

- Locally the labor market fluctuates with the economy; e.g. more vacancies when the economy is better. Turnover, retirement, and changes in the 2 local correctional institutions also have an impact not always reflected in the data above.
- Demand for BSN nurses in San Diego is pushing some nurses to relocate to Imperial County until the market changes.
- The number of pre-retirement nurses is steadily growing and when economy improves, it is anticipated many vacancies will open

**A. INSTRUCTIONAL PRODUCTIVITY AND EFFICIENCY**

- **FTES Generation** is stable at present. Two years ago as the state budget declined, the number of accepted 1st semester RN students was decreased to nearly ½ of prior years when grants funded increased volumes. This has impacted total FTE generation, but has aligned to the local labor market and was supported by the Advisory Committee.
- **Class Size** is limited to ~20-24 in 1st semester, which impacts each of the 3 successive semesters in the RN program. The average **Fill Rate of 94%** is good.
- **FTES/FTEF** ratio above is EXTREMELY LOW. The are 14 classes in the program, 4 of which used team teaching (50% shared load) for lectures, but keep 100% load for each sub-section (for clinical cohorts) to comply with the mandated student-to-teacher ratios in clinical and skills. During the past year we have had grant that required even smaller clinical cohorts in multiple semesters and subsequently lowered the FTES/FTEF ratio even further.

**B. STUDENT PRODUCTIVITY AND EFFICIENCY**

- **Student Success** is HIGH - ~92%.
- **Student Retention** is HIGH - ~96%
- **Persistence** data is not available. However, with a retention rate of 96% in a successive 3 semester program it may be assumed that retention is HIGH.
- **Completion/Achievement of Degree:** Completion rate is HIGH ~96%.
- **Transfer Success** data is not available.

**CORE: NURS 110, 111** (team lecture)**, 112, 113, 123, 121, 125** (team lecture)**, 211, 224, 225, 231** (team lecture)**, 221, 230, 241** (team lecture)

Academic Program Evaluation
For Redesign Project
NURSING – REGISTERED NURSE

**C. FULFILLMENT OF COLLEGE MISSION**

- **Graduation Requirement** – NO
- **Gatekeeper** – NO, but requires Anatomy, Physiology, Microbiology, SOC or ANTH 101, English 101, Speech 100, History 120, and PSY 101 /204. Considering the number of degrees achieved, after program attrition, the Nursing RN program supplies a good number of FTES to the courses above and more specifically for the sciences and their prerequisites.
- **Responds to local job market –** YES **–** The RN program is the only one in the county and the next closest program is over 100 miles away. The Advisory Committee agreed with the reduction in the number of admissions to the program, however, this fall they may change the recommendation as their vacancies have increased recently. The recent graduates have found employment after licensure.
- **Responds to other community need –** The RN program supplies 75-80% of nurses for the local RN positions

D. **OPPORTUNITY ANALYSIS:** (successes, new curriculum development, alternative delivery mechanisms, interdisciplinary strategies, etc.)

- **Curriculum Development:** Solidifying the co-enrollment process and 'substituted' curriculum with San Diego State will facilitate AB 1295 for RN to BSN in 1 year. Doing likewise with University of Phoenix will also help more RNs to attain their BSN.
- **Alternative Delivery:** The RN program does not currently do any classes online, but will be exploring some hybrid options in 12-13,
- **Interdisciplinary Strategies:** Increasing the course offerings to the required anatomy, physiology, and microbiology prerequisites will help with the applicant pool size, which has been decreased for almost 2 years.
- **Other:** Removing the restriction on summer sessions for psychiatric nursing courses could facilitate placement in San Diego psychiatric site as the fall/spring 'slots' are severely impacted. A summer rotation would facility the process, but would come at an increase in faculty costs.

E. **SUMMARY OF PROGRAM "HEALTH" EVALUATION:** (including consideration of size, scope, productivity, and quality of outcomes**)**

- **HEALTHY -** The RN program is established, stable, viable, and supported by the local healthcare and nursing community. The RN program serves the mission and the community. The program has positive outcomes in terms of completion and state licensure. The Degree attainment is HIGH for the volume of FTES – one of the highest on campus.

**CORE: NURS 110, 111** (team lecture)**, 112, 113, 123, 121, 125** (team lecture)**, 211, 224, 225, 231** (team lecture)**, 221, 230, 241** (team lecture)

**Academic Program Evaluation**
**For Redesign Project**
**PHYSICAL SCIENCE MAJOR**

| Program | Enroll S12 | Max. Enroll based on all Caps S12 | Fill Rate S12 | # of sections S12 | Avg max # student possible per class S12 | Avg. max. # students in ea. class S12 | FTES | FTEF for core class S12 | Productivity (FTES ÷FTEF) | # of Certif. in 6 years F'05-S'11 | # of Degrees in 6 years F'05-S'11 | Avg % Completion Rate for core classes | Avg % Success with A, B, C, or P | # F.T. faculty actually taught |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **PHYSICAL SCIENCE** | 147<br>0.6% | 205 | 73% | 7 | 29.29 | 21 | 31.86<br>1.1% | 3.13<br>1.4% | 10.18 | N/A | 4 | 91.84% | 81.63% | 4 |

| | | | |
|---|---|---|---|
| **Recent Enrollment Demand:** | High __X__ **102%** | Medium ___ | Low ____ |
| **Projection for Future Demand:** | Growing ____ | Stable *X*_ | Declining ____ |

**A. INSTRUCTIONAL PRODUCTIVITY AND EFFICIENCY**

- **FTES Generation** for these 'core' classes will continue at current rate as many are found in the Computer Science, General Science, Physical Science, and University Studies majors. While one may question the FTES generation for the degree based on the numbers achieved, it should be noted that 1 degree was awarded in the 2009-2010 academic year, and 3 were awarded in the 2010-2011 academic year. In addition, there are currently 22 students who are declared as physical science majors, which is more than prior years. Note also, the State workforce reductions caused overall reduction in course offerings and/or staggering of course offerings to every other semester or more extended cycles.
- **Class Size** is based on the room assignment and CTA agreement. The average **Fill Rate of 73%** could be a little better. Considering that these are higher-level courses with high-level prerequisites, having a lower fill rate would be expected.
- **FTES/FTEF** shows moderately low productivity due to slightly smaller class size, moderate fill rate, and the academic rigors of these core classes.

**Additional Information Requested:**

- **Astronomy** as a discipline has 1 course and typically 4 sections are offered every semester. ASTR 100 is listed as an option in Area B Natural Science, General Science, Physical Science, and University Studies. **DATA avg:** a) Fill Rate ~84%, b) Retention ~50% (less at night), c) Success ~29%, and d) GPA ~1.6
- **Geology** has 2 courses with 2 sections offered every semester. The GEOL 100 & 110 courses are listed as options in Area B Natural Science, General Science, Physical Science, and University Studies. **DATA avg:** a) Fill Rate ~86%, b) Retention ~79 %, c) Success ~52%, and d) GPA ~2.0

**B. STUDENT PRODUCTIVITY AND EFFICIENCY**

- **Student Success** is HIGH for the 'core' classes ~82%.
- **Student Retention** is HIGH for the core with ~92%
- **Persistence** is unknown. Considering the high completion rate it is interesting that only 4 degrees have been recorded. Persistence data is not available.
- **Completion/Achievement of Degree:** Completion rate is HIGH ~92%. Contradictory is the LOW degree achievement (#4 in 6 years). Students may be better served with a TMC or the University Studies with an emphasis on SME. Also, due to the decreased number of CHEM 100 sections, IVC has been unable to offer CHEM 204 and CHEM 206. It is possible that students who want to take Organic Chemistry classes may just transfer before earning the degree.
- **Transfer Success** data is not available.

**CORE:** CHEM 200, 202 (Chemistry) MATH 192, 194 (Calculus), PHYS 200, 202, 204 (Physics)

**Academic Program Evaluation**
**For Redesign Project**
**PHYSICAL SCIENCE MAJOR**

**C. FULFILLMENT OF COLLEGE MISSION**

- **Graduation Requirement** – YES as some of the core courses can fulfill Area A Analytical Thinking and Area B Natural Sciences.
- **Gatekeeper** – YES – Computer Science, General Science, Physical Science, & University Studies majors include 2 or more of the classes listed as core.
- **Responds to local job market -** NO
- **Responds to other community need –** UNKNOWN

D. **OPPORTUNITY ANALYSIS:** (successes, new curriculum development, alternative delivery mechanisms, interdisciplinary strategies, etc.)

- **Curriculum Opportunity:** There is potential to increase transfer rates and possibly number of degrees through the TMC or similar process with SDSU.
- **Interdisciplinary Strategy:** The existing core courses are also listed in General Science and University Studies majors; faculty from each discipline should explore relevancy and currency for in each major.
- **Other Analysis**

  Chemistry: Currently, we only have 1.5 full-time chemistry instructors, with no part-time instructors. We do not offer enough CHEM 100 sections to maintain strong enrollment in CHEM 200 and CHEM 202. With an additional Chemistry instructor, both enrollment and number of sections offered for CHEM 200 and CHEM 202 could increase, giving students more opportunities to take upper-level Chemistry classes. Having more CHEM 100 sections would also allow IVC to teach CHEM 204 and CHEM 206, which are courses that chemistry-focused students would take to complete the degree.
  Math: Data specific to FTES for Math 192 and 194 not supplied, but Math 192 is a prerequisite to the Physics courses, so should have adequate numbers.
  Physics: Enrollment is physics is strong and stable and the faculty do not feel there is a need to change Physics curriculum.

  Prerequisites MATH - Math 90 prereq., then Math 140 prereq., then 190 prereq., then 192
  Prerequisites PHYS - all above Math prior to Physics 200
  Prerequisites CHEM - CHEM 100 is a prerequisite to CHEM 200, 202 and Anatomy & Physiology (requirement for Nursing)

**E. SUMMARY OF PROGRAM "HEALTH" EVALUATION:** (including consideration of size, scope, productivity, and quality of outcomes)

- **HEALTHY -** The 'core' Physical Science courses are stable and provide students with their requirements for aligned majors and transfer. The quality of the outcomes, Student Success Rate of ~82%, is good. Alternatives to improve efficiency/productivity should be explored to determine feasibility without impact on quality outcomes.
- **MODERATE** – We need to determine if the University Studies or a Physical Science TMC major may better serves the students due to the low number of degrees in the past three or more years. Note again the state forced reductions may have impacted the numbers.

**CORE:** CHEM 200, 202 (Chemistry) MATH 192, 194 (Calculus), PHYS 200, 202, 204 (Physics)

## Appendix F - Study Agreement

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
CSIS California School Information Services

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM**
**STUDY AGREEMENT**
**March 27, 2012**

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and Imperial Community College District, hereinafter referred to as the College, mutually agree as follows:

### 1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts, county offices of education, charter schools, and community colleges upon request. The College has requested that the Team provide for the assignment of professionals to study specific aspects of the Imperial Community College District operations, based on the provisions of Education Code section 84041. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, charter schools, community colleges, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

Pursuant to Education Code section 84041 and in accordance with the requirements of Provision 1.(b) of Budget Act item 6870-107-0001, the Imperial Community College District may request the Board of Governors to reimburse the FCMAT Team established pursuant to Education Code Section 42142.8 an amount up to $150,000 to provide the district with technical assistance, training and short-term institutional research necessary to address existing or potential accreditation deficiencies.

### 2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are to:

The FCMAT Team will assist the college in developing a district-wide strategic vision regarding programs and services that should be offered, re-designed, added or deleted to sustain the college's financial solvency. The team will review and evaluate the college's management, faculty and classified staffing assignments to align with commensurate program offerings and position control. Through collaborative organizational planning and prioritization, the team will assist the college in aligning staffing ratios and positions with recommendations for

programmatic additions or deletions. This component will also help the college with the budget development process to align programs and staffing to a financial plan that will assist the college in sustaining its recommended reserve levels and financial stability for the benefit of students, the community and college staff.

The objective of the report will be to create a data-driven, collaborative analysis that will serve as a foundation and impetus for the college community to accept and promote the necessary changes. The following framework is provided:

A. Organizational Planning

1. Establish a broad-based oversight group, as the College deems appropriate, to assist in guiding the project and to ensure college-wide participation
2. Develop a step-by-step process and timeline with campus input
3. Solicit and establish internal and external stakeholder collaboration and needs development/identification
4. Conduct an organizational structure review and comparison
5. Conduct a review of employee bargaining unit contracts
6. Review and prioritize the need of all curricular, co-curricular, and non-curricular programs
7. Facilitate creation of a vision that results in program prioritization based upon available funding
8. In terms of strategic vision relative to program reduction, review existing plans to determine relevancy for these efforts and provide coordination of existing plans with this project
9. Assist the College in preparing a comprehensive FTES plan for the next three years
10. Assist the College in reconciling program reduction/expansion/re-design decisions to the MYFP
11. Assist the College in establishing principles and recommendations for program reductions

B. Fiscal Management

Develop a multi-year financial projection for the current and two subsequent years without any demonstrated adjustments based on today's economic forecast to determine the level of commitment that will be needed to sustain the College's financial solvency, recognizing that this will be a snapshot in time regarding the current financial situation and used as the baseline for determining the level of reductions.

Scope of work:

1. Determine up to four California community colleges to be used for benchmark comparisons
2. Provide findings and conduct a multi-year financial projection and recommendations for meeting the district's goals
3. Based on benchmark colleges and Imperial Community College's program priorities, review critical cost variances, including:

    a) Review the average class size, as determined by WSCH/FTE faculty
    b) Evaluate the class schedule based on student demand
    c) Review the faculty obligation and the amount of reassigned time appropriate for the enrollment, structure, and budget of the College
    d) Compare managerial positions as reported to IPEDS, and determine whether administration is organized effectively and are the staffing levels appropriate.
    e) Evaluate classified hourly expenses as compared to those of other colleges
    f) Determine the costs and program impacts of off-site centers and sites
    g) Review the costs of health benefits for active employees compared to those of other colleges
    h) Evaluate Imperial Community College for comparative analysis in terms of 50% law margins
    i) Review the unrestricted general fund match for categorical programs and levels of encroachment, if any
    j) Review FTES and determine if assignments are managed effectively and is the college maximizing its opportunities to generate additional funding

The second component of the fiscal review will be to align the recommendations, specific cost proposals to reduce staffing, programs, etc; and develop a multi-year financial projection that enables the College to sustain its financial solvency and maintain recommended reserve levels. The objective of this component will be to prepare and present a comprehensive report and recommendations covering the following issues:

1. A financial model will be prepared to illustrate options that Imperial Community College could implement to reduce various expenses and/or increase revenue in order to balance the budget and sustain their financial solvency

2. Identify Institutional restriction such as past practices or services that have been identified as the "Imperial Community College culture" of the College including but not limited to collective bargaining contracts, legal constraints including the 50% law and the Full Time Faculty Obligation (FON)
3. Develop an implementation plan, including a proposed timeline
4. On the revenue side, the report will review:
   a) Enrollment opportunities
   b) College foundation
   c) Grants and development

B. Services and Products to be Provided

1) Orientation Meeting - The Team will conduct an orientation session at the College to brief College management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) On-site Review - The Team will conduct an on-site review at the College office and at College sites if necessary.

3) Exit Meeting - The Team will hold an exit meeting at the conclusion of the on-site review to inform the College of significant findings and recommendations to that point.

4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.

5) Draft Reports - Electronic copies of a preliminary draft report will be delivered to the College administration for review and comment.

6) Final Report - Electronic copies of the final study report will be delivered to the College following completion of the review. The final report will be published on the FCMAT website.

## 3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

| | | |
|---|---|---|
| A. | Michelle Plumbtree | FCMAT Chief Management Analyst |
| B. | California Collegiate Brain Trust (CCBT) | FCMAT Community College Consultant |

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

## 4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

A. $800.00 per day for each FCMAT staff Member while on site, conducting fieldwork at other locations, presenting and preparing reports, or participating in meetings.

B. All out-of-pocket expenses, including travel, meals, lodging, etc. The College will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the College.

**Based on the elements noted in section 2 A, the total cost of the study is not to exceed $215,000.**

C. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT services are payable to Kern County Superintendent of Schools - Administrative Agent.

## 5. RESPONSIBILITIES OF THE COLLEGE

A. The College will provide office and conference room space while on-site reviews are in progress.

B. The College will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current or proposed organizational charts
4) Current and two (2) prior years' audit reports
5) Any documents requested on a supplemental listing
6) Any documents requested on the supplemental listing should be provided to FCMAT in electronic format when possible.
7) Documents that are only available in hard copy should be scanned by the district and sent to FCMAT in an electronic format.
8) All documents should be provided in advance of field work and any delay in the receipt of the requested documentation may affect the start date of the project.

C. The College Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report. The final report will be published on the FCMAT website.

## 6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

| | |
|---|---|
| Orientation: | To be determined |
| Staff Interviews: | To be determined |
| Exit Interviews: | To be determined |
| Preliminary Report Submitted | To be determined |
| Final Report Submitted | To be determined |
| Board Presentation | To be determined |

## 7. CONTACT PERSON

Name of contact person: John Lau, Vice President for Business Services

Telephone: (760) 355-6377 FAX (760) 355-6239

E-mail: john.lau@imperial.edu

4/23/12

John Lau, Vice Chancellor — Date
Imperial Community College District

March 27, 2012

Anthony Bridges, CFE — Date
Deputy Executive Officer
Fiscal Crisis and Management Assistance Team

Fredrick E. Harris — Date
Assistant Vice Chancellor & Project Monitor
California Community College Chancellor's Office

Steve Bruckman — Date
Executive Vice Chancellor of Operations and General Counsel
California Community College Chancellor's Office