

**IMPERIAL VALLEY COLLEGE**  
**Budget and Fiscal Planning Committee**  
**Wednesday, May 26, 2016, 2:30 p.m.**

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

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

### Minutes

√ Members present:

- √ **John Lau, VP for Business Services, Co-Chair**
- √ Dr. Nick Akinkuoye, Admin. Rep.
- \_ Dr. Martha Garcia, Faculty Rep.
- √ Dr. Michael Heumann, Academic Senate Rep.
- \_ Leticia Pastrana, Faculty Representative
- \_ ASG Representative

Recorder: Mary Carter

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

Visitor(s): Jeff Enz, Efrain Silva, and Mary Jo Wainwright

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- A. Call to Order: The regular meeting of the Budget and Fiscal Planning Committee was called to order by co-chair Matthew Thale at 2:34 p.m. on Wednesday, May 11, 2016. The meeting was held in the board room.
  - B. Review and Approval of Minutes:
    - 1. ***M/S/C (Fletes/Chronister) to approve the minutes of the May 11, 2016 meeting as presented.***
  - C. Reports: none
  - D. Update on Previous Discussion Items:
    - 1. 2016-17 Budget – Director of Fiscal Services Fletes provided hard copies of the latest budget draft and reported that the electronic file is available on the website.
      - The deficit is now \$820,000, it was \$694,000 at the last meeting but there was a position left out of the budget in the IT area (position control issue) and there is a net increase of about \$200,000 due to adjunct salaries and benefits.
      - The campus community and the committee are asked to continue to review the budget especially variances in both the restricted and unrestricted budget. **The deadline for review is Wednesday, June 1 at 5:00 p.m.**

- May Revise: the states proposes 0% COLA, some increases to ongoing funding is expected, but it is unknown how much.
- One-time funding is will be treated as one-time funding. It is not in the budget now.
- More will be known on the state budget in late July with the Advanced Apportionment
- VP Lau stated that a discussion of the use of the favorable variance at the end of the year (usually 2-3%) is needed.
- VP Lau stated that the college needs to be aggressive with revenue enhancement efforts (such as dual enrollment, Prison Pilot Program, etc.), but homework needs to be done.

E. New Discussion:

1. Review of Use of SPOL for Budget: The committee reviewed the report of the SPOL Budget Review Team (attached to these minutes).
2. Committee self-evaluation for 2015-16: The committee will review the draft evaluation form, provide feedback and complete the evaluation at the next meeting.

F. Action Items:

1. Recommendation re: Use of SPOL for Budget: ***M/S/C Lau/Chronister to accept the recommendation of the SPOL Budget Review Team:*** "SPOL should only be used for enhanced budget requests, Banner should be used for rollover budgets, and Banner budget instructions should be developed to ensure clarity and effectiveness."

G. Other:

H. Next Meeting: TBA

I. Adjournment: Meeting adjourned at 3:25 p.m.

# Review of Use of SPOL for Budget

May 2016

## **SPOL BUDGET REVIEW TEAM**

The application of SPOL for budgeting purposes was reviewed by a number of SPOL users to assess its usefulness and purpose. The team reviewed how SPOL is used for rollover budgets, as well as enhanced budget requests. The review team included the following members:

*Adriana Sano, Admin. Assistant for Info Tech*

*Carlos Fletes, Director of Fiscal Services*

*Craig Blek, Business Department Chair*

*Efrain Silva, Dean of Economic & Workforce Dev.*

*Jeff Enz, Interim Chief Technology Officer*

*Jose Carrillo, Director of Institutional Research*

*Linda Amidon, Admin. Assistant for Academic Services*

*Tina Aguirre, Dean of Health & Sciences*

After a review and discussion of the budget processes and both SPOL and Banner, the team recommends that Banner be used for rollover budgeting and SPOL be used for enhanced budgeting based on the following analysis:

## **ADVANTAGES**

- Banner allows for easier reports to identify that all budget accounts are rolled over and reduce errors.
- Banner is already known to users and no additional training is needed.
- The rollover budget will be directly loaded into Banner, avoiding an unnecessary middle step.
- Banner accounts are live and can reflect immediate changes. SPOL is static after data is entered.
- Using SPOL for enhanced budgeting will add clarity to the process.
- Better accountability can be placed on users to ensure that budget deadlines are met.
- Using Banner for rollover budgets will prevent current mistakes that leave accounts with zero budgets.
- Banner can also create a three-year historical account, including enhanced budget requests.

## **DISADVANTAGES**

- We will be using two different systems for budgeting, although Banner can also summarize enhanced budget requests.
- It will currently require a hardcopy approval from budget managers. This may be solved later through Argos.
- Banner cannot include justifications for changes in rollover budgets.

## **SUMMARY**

Based on an evaluation of the budgeting processes and these pros and cons, the SPOL Budget Review Team recommends the following, in relation to budget development:

- SPOL should only be used for enhanced budget requests.
- Banner should be used for rollover budgets.
- Banner budget instructions should be developed to ensure clarity and effectiveness.