



Budget Development Committee

October 5, 2011 MB 212 10:00am - 11:30am

Attendees: Gale Lebsock, Jill Board, Heather Ostash, Corey Marvin, Mary O'Neal, Kathy Salisbury, Crystal Leffler

Meeting Minutes

- I. Review of Tentative to Adopted budget variance** – Gale Reviewed with committee members a variance report that explains the changes between the Tentative and Adopted budgets. There was no change in total revenue for the unrestricted budget. The primary variance was associated with having budgeted a couple new positions in account 2999 and then moving to the actual labor and benefits accounts once the position numbers were created in Banner. Another change was moving the food budget from account 4400 to account 5230.

There was a \$738.00 increase in the restricted budget due to Staff Development carry-over having not been included in the tentative budget. Other primary changes in the restricted budget were related to liquidating a faculty position and moving the food budgets from account 4400 to account 5230.

Mary asked about the Academic Senate approved budget policy. All sources of income are to be brought forward including contract and community education. Gale will see if she can find the “funnel” document. That is the last one approved by the Academic Senate.

- II. Uses of College Reserves** – Gale presented a document that shows 5 years of data regarding the college reserve. Data included beginning balance, revenue, expenses, district charge back, CDC subsidy and ending balance. The ending balance was broken down between GU001 and Contract/Community Education.
- III. Backfilling Child Development Center** – The above reserve information led to a discussion of the CDC subsidy. The Chancellor is looking for feedback from the colleges on whether they are willing to make a 5 year commitment to covering the shortages in the CDCs. A discussion took place with Mary sharing some history on the changes that have taken place in the CDCs over the last several years. They have gone from having a significant reserve to needing increasing subsidies from the college general unrestricted budgets.
- IV. Unit Plans and Budgeting** – The committee was presented with a draft copy of the new Annual Unit Plan Template. Corey reviewed the elements of the form, indicating how the plans will provide the linkage between planning and budgeting. The Budget Development Committee will be using the information in the Annual Unit Plans when developing the college General Unrestricted Budget.
- V. Future Meeting Dates** – The next meeting will be on Monday, October 10, 2011 at 9:00. Tom Burke, KCCD Chief Financial Officer, will be coming to review the KCCD Allocation Model and the state tiers and triggers that could impact our current year budget.



Budget Development Committee

October 10, 2011

MB 212

9:00am – 11:00am

Attendees: Gale Lebsock, Jill Board, Heather Ostash, Corey Marvin, Tom Burke, Mary O'Neal, Kathy Salisbury, Tammy Kinnan, Dick Benson, Crystal Leffler

Meeting Minutes

I. Minutes and Action Items –

Develop recommendation to cover 5 year period to be presented to Jill.

Gale – Draft budget process – allocation model, schedule fall meeting dates.

Cory – Review unit plan 1st draft with Accreditation Steering Committee in November.

Mary/Gale – Collect current and historical data on CDC for evaluation/community connection to be presented to Jill.

Dick Benson – only available on Friday may need committee replacement

II. Review of Tentative to Adopted budget variance –

Grand Total Net Beginning Balance & Income 2011-12

KCCD Adopted Budget: \$127,893,400 Unrestricted and \$16,201,054 Restricted.

CCCC Adopted Budget: \$23,294,567 Unrestricted and \$2,066,917 Restricted.

KCCD 2011-2012 General Unrestricted Budget Summary (GU001 & CE) Net Change - 6.08%. Tom stated not much change to Restricted Adjusted Budget, zero growth for 11/12, mandated costs (AB1725) should not be projected. Tom presented State tier scenarios and KCCD impact based on materialization of new revenues. District projecting the Systems' revenues will see a 9% reduction in 2011-12.

III. Update on historic reserve data – Reserve to stay at 4 million. Categorical money does not carry over goes back to reserve. Keep expenses in line with revenue so we don't need reserve. Mary stated KCCD self imposed processes restrict money needed to sustain college. CDC/Athletics evaluate educational piece and community involvement. Planning, formula and interpretation of guidelines necessary.

IV. Budget Development Process “funnels” – Update Budget Development/Income Allocation Process to support strategic plan. Base budgeting off actual expenditures, money saved is removed from calculations, only money spent has impact on 50-50. Base off of multiple/respective years.

V. Future Meeting Dates – Tuesday, November 8th, 2011- MB 212 8:30am – 10:30am

VI. Adjournment



Budget Development Committee

November 8, 2011

MB 212

8:30am – 10:30am

Attendees: Gale Lebsock, Heather Ostash, Corey Marvin, Mary O’Neal, Matt Crow, Kim Blackwell, Kathy Salisbury, Tammy Kinnan, Crystal Leffler

Meeting Minutes

- I. Review Notes from 10/5** – The committee reviewed notes from the October 5th meeting. Action item for Academic Senate is the “Funnel” document that needs to be updated.
- II. Accreditation Standard 3d – Financial Resources** – Gale provided a copy of the descriptors for the Accreditation Standard 3D – Financial Resources. She has asked the committee to review standard for accuracy of descriptors prior to the next meeting.
- III. 12/13 New Faculty and Sustainability** – Gale asked the committee as we move into next year how many full-time faculty can we support long term. To keep our faculty obligation on target we are already replacing 4 faculty positions due to late notices. Budgeting into next year the 4 new faculties estimated at \$90,000 each plus \$53,000 for Director of Distance Ed would increase budget by approximately \$400,000 without any other changes. This year’s budget was submitted using approximately \$1.2 million in reserve to balance our budget. Gale’s quick review of the permanent labor budget over the last 4 years averaged 98% being spent. Applying the 98% to this year’s budget without looking at temporary labor or benefits accounts we have covered two positions with breakage. This data brings forward the question of how much of our reserves do we want to commit and what is a sustainable number. The possibility of establishing a range that we work within and a clear understanding about the purpose and methods of restoring the reserve. Establishing a long term plan based on viable programs, faculty needs, and reducing costs where necessary. Corey suggested committing to program pathways, and not pulling courses unless we cancel the pathway. Structure tightly designed courses that can be completed. Within 3 years we should be able to tell which programs are going up and which ones are coming down. The budget piece follows based on long term staffing and dipping into reserve. Sustainability piece part of staffing plan. Absent is the faculty piece. We have a classified staffing plan in place already but there is no long term faculty piece to tie into budget.
- IV. Data Needs** – Key piece to projecting all impacts to the budget would be to establish a long term faculty plan.
- V. Meeting Schedule** – Tuesday, November 8th, 2011- MB 212 8:30am – 10:30am
- VI. Adjournment**



Budget Development Committee

November 15, 2011

MB 212

11:00am – 12:30pm

Attendees: Gale Lebsock, Heather Ostash, Corey Marvin, Mary O'Neal, Matt Crow, Kim Blackwell, Kathy Salisbury, Tammy Kinnan, Crystal Leffler

Meeting Minutes

- I. Review Minutes from 10/10 & 11/8** – The committee received copies of the minutes to be reviewed. Suggestions were made that we set up a Group Inside CC for easy access to electronic documents and meeting minutes. Gale provided the committee with a copy of the Budget Development Committee Recommendation Regarding Incremental New Faculty for Academic Year 2013 and the Budget and Reserve Analysis FY12/FY13 for review. The document in summary states the committee is not recommending any incremental new faculty for the 2012-2013 Academic Year.
- II. Accreditation Standard 3D – Financial Resources** – The committee briefly reviewed the Accreditation Standard and how it ties into the Budget Development Committee by taking sections to groups with the most knowledge to define processes, how they work and are evaluated corresponding with the Strategic Plan. Since some processes are developing at this time Heather, Gale and Matt will continue to work on the Accreditation Standard and return to the committee at a later date. Mary also pointed out SB361 needs some clarification as well as consistent use of active instead of passive language. Heather stated they are working on the clarification and corrections.
- III. Budget Development and Unit Plans** – Using the Strategic Plan as a guide Unit Plans will be evaluated by management to summarize budget requests prior to submitting to the committee. The committee will receive the summary of requests, full unit plans and revised Strategic Plan for review. Mary recommended starting at the highest level and go down focusing on the Strategic Plan as a guide. Mary stated zero based budgeting needs to go away as soon as possible maybe we do it every 5 years. Matt questioned how many are zero based and how many are roll over.
- IV. Budget Development Timeline** – Management budget summaries should be concluded by mid February. The committee is focusing on a concentrated timeframe for budget review. March meeting dates TBD - Thursday mornings or March 6th, 7th & 8th were discussed as possible dates. The committee set March 29th and April 26th for College Council 1st and 2nd review dates. The budget is scheduled to go to the board on June 14th.



Budget Development Committee

February 28, 2012 MB 212

1:00 pm - 2:30pm

Attendees: Gale Lebsock, Corey Marvin, Mary O'Neal, Matt Crow, Kathy Salisbury, Claudia Sellers, Tammy Kinnan, Crystal Leffler

Meeting Minutes

- I. Academic Senate Budget Process** - The committee reviewed the Budget Process Document and discussed necessary changes in order to fit the current structure and mission of the college. The guidance for the entire process needs to be student centered, transparent with open communication throughout the process. Establishing an organizational flow chart to make sure all areas are captured and not duplicated within the budget summary. Every budget should have a unit plan and a narrative explaining in detail what numbers represent and funding sources identified. Corey suggested collecting every group for a mandatory meeting for formal presentations of Unit Plans. Staff training on how to prepare an effective plan with a glossary of key-terms for clarification and establishing a rubric for priority items would help create a level of consistency and quality. The evaluation piece needs to be added to the process for review of the document, the process and how the process leads to student achievement.
- II. Luminis Group Information** - A Budget Development Group has been created Inside CC. Meeting minutes and documents have been posted for review.
- III. General Fund Long-Term Projections** - Gale provided the committee a copy of the KCCD -Long-term Unrestricted Projections. General Assumptions were listed by revenue, expenditures and reserves. Projections were made under Budget Scenario 1 - Governors Adopted Budget and Budget Scenario 2 - Governors Adopted Budget Tax Proposition Fails listing fiscal allocation history and the projected impact to the budget through FY 2015/16. Mary stated these numbers do not include monies held for unfunded liabilities.
- IV. Budget Development Status** - Gale is going forward with the current budget process, bringing all the budgets together and summarizing requests. Old forms with instructions and history were sent out to those departments that did not have a resource page. Gale would like to prepare the summaries by ORG code and ask that every organization complete a resource section. After summaries are complete Corey mentioned the Faculty Chairs should review to make sure everything was captured.
- V. Accreditation Standard III D** - Committee to review standard and provide feedback at next meeting.



Budget Development Committee

March 13, 2012

MB 212

1:00pm – 2:00pm

Attendees: Gale Lebsock, Corey Marvin, Mary O'Neal, Matt Crow, Kathy Salisbury, Kim Blackwell, Crystal Leffler, Tammy Kinnan

Meeting Minutes

- I. Academic Senate Budget Process** – The basic values of the budget process will not change. Mary stated there needs to be identification of 1) where the budget fits into the integrated planning cycle and 2) how components build and when that information is shared with whom. Corey mentioned the IEC needs to formalize how information is reviewed and who is responsible for pulling together the plan. Corey will provide the shell, time line, who, when process going forward. The committee agreed to capture the idea this year as we go through the process and then evaluate and make improvements. The over arching values and ideas will be taken to the Academic Senate and they will act next year on the implementation process. Budget planning will begin August 15th at the 1st faculty chair meeting. They will be given student performance data and budget information in work sheet form with the FOAPAL and 3-5 years of actuals to begin planning on the 1st day of school. A public web-site listing committee members and budget information needs to be established for transparency.
- II. Accreditation Standard III D** – Gale has asked the committee to provide input on Standard III D and acknowledged that the supporting evidence and reference information still needs to be added. Upon review Mary pointed out section III D-2 needs self evaluation and planning addressed. Action item needed, planning agenda item - even if we state we are defining a process and next year will be the test year. Section III D-2C, (District statement) needs clarification and the supporting evidence in Board goals or policy reflecting the 5% reserve statement. Corey stated III D-3 needs to specify what the changes have been, ideally that changes have been reassessed, gaps identified, and improvements designed. A couple examples of the steps taken would be great such as pushing out purchasing to end users, change orders and ODS reports to lower levels. This gives us the opportunity to show how we are sustaining continuous quality improvements. Corey mentioned a detailed description of the college allocation model (Academic Senate Budget Process) should be located in one place in the Standard (under 1A) and when referring back throughout the standard a summary of the description should be used. Posting of the Standard is scheduled for April 7 and goes to the Board work group on May 8, 2012.
- III. Future Meeting Dates** – The committee will hold extended meetings on April 3, 4, and 5th to build a budget for 2012/2013.