

COLLEGE BUDGET COMMITTEE RECOMMENDATIONS

A. Recommendation for the 2018-19 Budget

The Budget Committee recommends the accompanying budget and that the College not increase deficit spending above the current projection, \$11,553,801. After other obligations/commitments (e.g., collective bargaining results, fixed costs such as utilities, etc.) are fulfilled if additional funding becomes available, whether through the May revise or through cost savings, the Budget Committee recommends funding the top priorities in each area* Moreover, if the projection of an additional 2,500 FTES is not realized, any excess funding should first be applied to the gap between our projected FTES and actual FTES. If funding is granted to each area after meeting the conditions above, each Vice Chancellor may amend how they spend the funds they receive to reflect their most current priorities at that time.

*With the exception of Finance and Administration, which should receive funding to cover all items requested which totals \$1,300.

B. Procedural Recommendations

1. The Budget development process will begin in September with development of an annual calendar and a review of the prior year revenue and expense and Ending Balance.
2. The total cost of operation for each program/department is to be determined. Example: The cost of offering classes and services at each center.
3. Establish clear accountability for the management/monitors of each department/program when it comes to "living within" their expense allocation.
4. Clean up account code structure.
5. The process for requesting/approving new or changes in staffing is to be explicit and precedes allocation of resources.
6. In addition to having the opportunity to request additional funds over the base budget, Cabinet members will be asked to explain how a reduction in resources will be addressed.
7. Continuous monitoring of a plan and its implementation to generate FTES. More FTES = more money. Less FTES = an offset by lessening expenditures.

8. The Board of Trustees establish Budget goals and programmatic priorities in January for the following Academic year.
9. Integrate the following (Master) plans: Academic, Technology, Facilities and Budget.
10. Conduct a year-end assessment to determine if funded plans met objectives.

Budget Committee Recommendations

December 11, 2018

At its December 11, 2018, meeting, the Budget Committee recommended that the College revisit and act upon two of the May 29, 2018, Budget Committee Procedural Recommendations in light of the current projected budget for 2018-19.

Specifically, in order to gain a deeper understanding of where cost savings may be realized both in the short- and long-term, the Budget Committee recommended that the College:

1. Identify and analyze the total cost of operation for each program/department, including both unrestricted and restricted funds (see Procedural Recommendation #5 of the May 29, 2018, Recommendations).
2. Adhere to the intent of Procedural Recommendation #7 from May 29, 2018, by:
 - a. Analyzing all personnel costs, particularly those that exceed the 2018-19 adopted budget.
 - b. Analyzing non-instructional and categorically funded assignments to determine the impact on the schedule and U-fund.