



BUDGET COMMITTEE MINUTES

April 14, 2009

The meeting of the Palomar College Budget Committee scheduled for April 14, 2009, was held in SU-18. Dr. Bonnie Ann Dowd called the meeting to order at 2:10pm upon establishment of a quorum.

Roll Call

Members Present: Brannick, Cerda, Claypool, Cuaron, Duran, Gowen, Kovrig, Laughlin, Lienhart, McCluskey, Tortarolo, Towfiq, Wick

Members Absent: Dimmick, Hishmeh, Madrigal, Von Son

Guests: Phyllis Laderman, Brandi Taveuveu, Mark Vernoy (Cuaron)

I. Approval of Minutes:

The minutes of February 24, 2009 were approved with corrections as noted (MSC: Kovrig/Duran) and will be posted on the Palomar webpage as follows:

<http://www.palomar.edu/committees.htm>

Bonnie requested that today's minutes reflect the fact that the regularly scheduled Budget Committee meeting of March 10th was pre-empted by the visit of the Accreditation Team. The team requested a meeting with the Budget Committee, which took place during the regularly scheduled time for Budget Committee. Due to spring break there was no meeting of the Budget Committee until this regularly scheduled meeting. Consequently the approval of the minutes from February 24th meeting was postponed until today's agenda.

II. Action - First Reading

No Action

III. Planning Agenda Item #3

- A. Discussion of Accreditation Planning Agenda item #3 related to budget development model to include brainstorming on integration of budgeting with institutional review and strategic planning.

Bonnie provided the committee with information related to the District's current budget development model along with a budget development worksheet sample for Fiscal

Services department. Bonnie also reminded the committee that due to the state budget crisis, the model was modified to reflect cuts necessary to balance the budget. She also distributed the recently published revision of the FY2008-09 P1 report and the revised FY2007-08 “recalc” report. Discussion followed related to state’s recent practice of “deficit coefficients” being applied against computational revenue given revenue issues; how budgets are developed in “normal” years and issues related to integration of budget and planning processes. Shannon feels that here is a disconnect in the planning process. Who is making the decisions/priorities? Budgets come up through the planning councils to SPC and reviewed and then back to the planning councils. Shannon stated that her experience has been that at planning councils don’t really get to discuss how budgets are allocated. John brought up the issue that the last time we had any discretionary money to prioritize was 06/07. Shannon feels that decisions are not being made at the councils in an open transparent manner. Bonnie suggested that as the Budget Committee proceeds in its discussion on how to improve on the current budget model, the role of the planning councils be discussed along with what defines “discretionary and non-discretionary” budgets. The committee concurred.

Bonnie then handed out examples of Revenue Allocations models used at other Districts and an article related to “integrating budgeting and planning” that was written about “University of Alberta” as “food for thought” for next meeting discussion. Bonnie also provided the committee with a handout from a meeting she attended where Gavilan College explained how it had integrated planning and budgeting with program review.

Discussion followed including the fact that the process Gavilan uses is very similar to Palomar’s AIP model within our strategic planning process. Discussion followed on the role of institutional review in planning and eventual resource allocation. Monika asked Bonnie to define to clarify what she meant by Institutional Review. Bonnie explained that generally when “program review” language has been used it meant “academic programs” whereas, the concept of “institutional review” included non-academic programs e.g., administrative support services.

Discussion followed on how Palomar’s strategic plan is developed and its relationship to our Master Plan 2022. Brent emphasized that SPC must be able to efficiently and effectively prioritize what comes through the four planning councils. Shannon felt that the information from the planning councils was not being brought to SPC in a clear, decipherable manner for the whole group to understand. She also stated that it isn’t clear to her how “discretionary and non-discretionary” budgets have been identified. Bonnie suggested that at the next meeting, the committee continue to discuss what defines:

- Discretionary vs. Non-Discretionary expenses
- How non-discretionary expenses are determined

Shannon wants to get away from the practice of units spending budgets just because they have it and use it for fear that they are going to lose it. Bonnie responded that was a concern addressed by Fiscal Stability Task Force, which led to current budget development model.

IV. Budget Update

No Report

V. Discussion/Information

No Report

VI. Old Business

No Report

VII. Other

John Tortarolo suggested that perhaps it might be a good idea for the committee to take one of the current AIP's and go through the current budget model as to how it would be applied to the AIP and that it might help for better understanding.

Discussion on Planning Agenda item #3 will continue to be the focus on the remaining budget meetings of this semester. Bonnie stated that the goals were to obtain direction from the budget committee such that it could be worked on over the summer month and shared with the committee in the fall for development of FY2010-11 budget. She also reported that the Tentative FY2010-11 budget would be approved by the Governing Board at its June meeting in accordance with legislative requirements and would probably significantly change before final adoption particularly with regard to outcome of May 19th special election ballot measures.

Meeting was adjourned at 3:30pm.

NEXT MEETING: April 28, 2009