

# Minutes for Budget Committee

Monday 1/27/25 4:00 p.m.

## Attendance

### Co-Chairs:

Faculty Co-Chair: Kailani Henry

Administrative Co-Chair: Queen King

Classified Co-Chair: Victor Crosthwaite

Student Co-Chair: Yazahydi Samaniego

### Members Present:

Alex Lewis, Erica Giblin, Jessica Wojtysiak, Jo Ellen Barnes, John Bolton, Kelvin Winston, Kimberly Nickell, Kyungjin Menjivar, Nick Strobel, Somaly Boles, Tim Bohan

### Members Not Present:

Angela Williams, Cesar Jimenez, Jerry Fliger, Jessalyn Choate, LeAnn Riley

## Scheduled Meeting Dates/Times

- 02/24/25 @4:00pm-5:00pm
- 03/24/25 @4:00pm-5:00pm
- 04/28/25 @4:00pm-5:00pm
- TBD – Budget Forum

## Called to Order

- Dr. King called to order at 4:03 p.m.

## Approval of Agenda

- Approval of Agenda
  - *Motion/ First /Victor Crosthwaite/ Second Nick Strobel/ Approved*

## Approval of Meeting Minutes

- Approval of 10/28/2024 Meeting Minutes
  - *Motion/ First Nick Strobel/ Second Alex Lewis/ Approved*

## Budget Reporting Update

Budget Reporting - Bakersfield College has limited standardized managerial budget reports in COGNOS. Most budget reports are manually created by the Budget Office by downloading data and creating pivot tables from COGNOS or Banner. The same methodology was used to

create the draft managerial budget to actual reports for review to the Budget Committee. The data was downloaded as of January 2, 2025.

Currently, there are no month-end or quarter-end transaction processing deadlines. As a result, the reporting is based on the date the data is downloaded. The budget to actual information in the draft report did not capture all transactions up through January 2<sup>nd</sup> because, from a district perspective, all transactions related to the fiscal year through December 2024 are not due until March 2025.

Dr. King shared drafts of sample standardized managerial budget reports (e.g., GUI, project budgeting). There are still some updates and data gathering needed for the reports. Dr. King requested feedback from the Budget Committee regarding reports such as:

1. What are some reports they think may create additional transparency around the budget for the college?
2. Are there any additional reporting that needs to be developed?

Cognos may be going away. Dr. King will advocate for a system that can generate similar reports.

Dr. King provided an overview of the status of the FY25 budget versus actual for GUI, BC construction and deferred maintenance projects. Dr. King informed the Budget Committee that both Marcos Rodriguez and she attend the construction meetings so that BC is represented, and BC can monitor the budget. There was approximately \$5.8M from reserves for one-time projects. Most of the funding available has not been spent. Dr. King will follow up regarding the unspent funding. Some of the projects approved will have expenditures in FY25 and FY26. For these projects, the Budget Office has developed a tracking mechanism to track expenses and ensure that the unused budget is carried forward for FY26. If BC does not spend the funding in the current fiscal year, the funding is returned to the reserves. Once returned to the reserves, BC will not have access to the funding. A request to the Finance and Audit Committee must be made to access the reserve funding.

50% Law update – Dr. King provided an update regarding the 50% law and BC. Somaly Boles provided an overview of the calculation using the standard Cognos report discussed and the manual adjustments that are not included in the standard Cognos report. An overview of the calculation was discussed in detail by Somaly Boles. The formula's numerator (the good side) consists of instructor's salaries and benefits and instructional expenses. The denominator includes the instructional costs plus all non-instructional costs, and all our administrative costs. The calculation includes some exclusions such as athletics.

Reserve request update - BC submitted a request to the Finance and Audit Committee to restore reserve funding for FY24 projects that were not encumbered by the end of the fiscal year. Any request to use reserve funds must be approved by the Finance and Audit Committee to cover these unencumbered FY24 projects. Some of the project work had

already been completed, and vendors were awaiting payment, while other projects were still in progress. Reserve funds are not typically available for operational expenses.

District Wide Budget Committee – There was no update.

## Facilities, IT & Admin Review Update

Dr. King is in the process of evaluating the facilities and IT budget request process as it relates to Program Review and gain an understanding of how those committees rank the requests.

Dr. King recommended that the Budget Committee be involved in reviewing both the facilities and IT requests after the ISIT and Facilities and Sustainability committees recommend projects. This situation would allow the budget committee to be involved in assisting in recommending budget priorities. The Administrative Review process does not include faculty hiring. The faculty hiring process is different. The administrative review process relates to classified staff and management.

Accessibility has been voiced as a concern from some college constituents. To address accessibility in facilities, Dr. King has delegated her administrative role on the Facilities and Sustainability Committee to the Director of Disabled Student Program Services to assist in making accessibility recommendations. The Vice President, Finance and Administrative Services' role is one of the co-chairs of the Facilities and Sustainability Committee. Previously, the co-chair's role was delegated to the Executive Director of Maintenance & Facilities. The Vice President of Finance and Administrative Services' role serves as an administrative management representative.

## Program Review Update

The Program Review Committee has collected most of the program review budget worksheets. The Budget Office is beginning to consolidate the information for executive review. The budget is reset to zero each year. Funding from the budget does not carry forward or rollover. If funding or a budget request is not provided, the transaction or item does not get included in the budget.

The Budget Office communicated updated budget deadlines. The district wide deadline for FY25 processing for July 2024 through December 2024 is March 31<sup>st</sup>. BC's deadline is March 3<sup>rd</sup>. The March 3<sup>rd</sup> deadline allows the budget office to review transactions to process corrections on time. Departments are encouraged to begin reviewing payroll and non-labor expenses to see if there are any corrections that need attention.

## Meeting Adjourned

No motion to close the meeting was requested or made. The meeting adjourned at 4:55 p.m.