

**BREVARD COMMUNITY COLLEGE  
BOARD OF TRUSTEES  
BUDGET FORMAT  
WORKSHOP**

March 20, 2000  
3:00 P.M.

Rm. #200, Administration Bldg.  
Cocoa Campus

**PRESENT:** Eugene C. Johnson, Chairman; Betts O. Silvernail, Vice-Chairman; James W. Handley, Miriam E. Martinez, Dr. Alexandra Penn Williams, Joe D. Matheny, Attorney; Thomas E. Gamble, Secretary

**1. CALL TO ORDER:**

Mr. Johnson, Chairman, called the workshop meeting to order.

**2. REVIEW PAST BUDGET PRESENTATIONS:**

Mr. Al Little, Vice President of Business/Finance, reviewed the budget process which takes approximately four months of work before it comes to the Board. The challenge is to try to find a format to provide the information to the Board in a meaningful way. This workshop is to discuss the types of information provided to the Board pertaining to the budget.

Dr. Gamble stated that it was important that the Board recognize there are various components of the budget and the workshop pertains to the operational budget. Mr. Little will address the budget format so that the Board feels it is provided with sufficient information.

**3. ESTABLISHMENT OF FORMAT:**

Mr. Little distributed a handout of the format given to the Board last year. He reviewed the components of the format, which included 1) revenue amounts; 2) student fees which the Board of Trustees is asked to approve which is an inherent part of the budget because the college obtains a certain level of income from student fees; 3) summary of expenditures by type; 4) personnel recommendations for the year; 5) expenditures by function; 6) expenditures by object code which ties in closely with expenditures by type and gives additional detail by the index and 7) a one page departmental budget comparison. Dr. Gamble asked how difficult it would be to subdivide institutional support versus administrative. Typically the public looks at executive salaries and benefits for administrative costs of an institution. Mr. Little will break out the institutional support category.

Mr. Little provided two proposed formats for the 2000-2001 Operating Budget. He reviewed the formats and answered questions from the Board. Mrs. Martinez asked for a short explanation if there is a significant increase or decrease in a budget amount. Mr. Little reviewed the proposed forms and reported one format provides a breakdown, i.e., proposed personnel, operating and capital. A percentage column is on the form to assist in determining calculation of the increase or decrease. Mr. Little explained there are more than 7500 individual line item accounts and there could be a problem with providing just one reason why a certain area is decreased or increased. He proposed finding the bell curve of the normal increase and decrease and he will provide explanations to those changing in the 10% ratio category. Mr. Little discussed factors which create change in the budget.

Dr. Gamble reported on how the budget is prepared. Basically each department submits a proposed budget based on the previous year's budget. If there is anything out of the ordinary they feel is required, such as equipment or staff, justification has to be provided. Mr. Little, in conjunction with the campus presidents, prepare the proposed budget which is then taken to the District Cabinet for review. The Cabinet reviews the budget and determines priorities. Dr. Gamble reported at the presentation to the Board it is possible to have the notebooks with the submission of data for justification from the departments if the Board desires. Mrs. Martinez stated it would be helpful to indicate if there was an increase due to a strategy in the strategic plan. She wanted to make sure strategically that funds are being provided where they need to go. Dr. Gamble reported in last year's budget was a very brief summary of key campus and district goals. There was no strategic plan at that time. The strategic plan currently developed is not comprehensive and the goals selected for that plan are internally focused and not broad enough to encompass every college department, instead it identifies key areas. At some point, it is hoped that the college will get to a strategic plan that encompasses everything, however, the college is not there yet.

Dr. Gamble asked if either of the two formats would meet the Board's needs, or if some other format should be designed. It was decided that the form which breaks down the personnel, operating expense and capital be utilized. Mr. Little proposed placing a numbered footnote beside areas with changes. Dr. Gamble reported one of the problems in dealing with the budget is first of all confusion of assignment of components. This format will assist administratively in tracking what is being done and further refine the assignment of funds.

Mr. Little reported on the fund balance and stated the college has come a long way in the

past 1 ½ years. He stated the Board needs to seriously consider at some point writing off Brevard Teaching and Research Labs (BTRL) \$2 ½ million owed the college. Dr. Gamble reported one of the priorities given to Mr. Little is meeting the fund balance without using the amount BTRL owes the college for covering their losses.

4. **BUDGET REVIEW TIME LINE:**

Mr. Little reported the budget preparation is approximately half way through the four month preparation process. The President's Cabinet will have a workshop on April 25 to review the proposed budget. A Board budget workshop is scheduled for May 22. The budget will be presented to the Board in June for approval.

5. **ADJOURNMENT**

There being no further business to come before the Board, the workshop meeting adjourned at 3:50 p.m.

**APPROVED:** \_\_\_\_\_  
**Chair, District Board of Trustees**

**APPROVED:** \_\_\_\_\_  
**Secretary, District Board of Trustees**