**Budget Issues Committee Meeting Minutes**

**June 7, 2018**

**Middle Georgia State University, Macon, GA**

**Members Present:** Tracy Williams (FVSU), Tracie Dixon (BOR), Josefina Ender (GCSU), Steve Head (GA Tech), Amanda Funches (MGA), Liz Baker (UWG), Melanie White (Columbus), and Donell Nixon (GGC)

**Guests:**  Regina Travis (BOR), Vincent Palmer (BOR), Hank Catalino and Jeff ?? (Adaptive Insight)

The meeting was called to order at 9:42 am

1. **Adaptive Insights Presentation**

Hank Catalino and Jeff Gelderman of Adaptive Insights demonstrated a cloud-based reporting and analysis product. The BOR is looking into a more efficient way for schools to report the quarterly budget amendment information and to have an improved forecasting mechanism. This was an opportunity for the schools to view the product and provide insight into additional needs of the system.

Information from Banner, HCM, and PeopleSoft financials could flow into Adaptive’s database and provide a more complete view and analysis of student enrollment data, revenue, and spending. A presentation is scheduled next week with members of the Board staff.

1. **Approval of Minutes**

Due to technical difficulties the minutes will be emailed to committee members for approval.

1. **By-laws Updated**

Melanie distributed a draft update of the by-laws based on comments from our last meeting and asked members to add verbiage where needed and email back to her by the end of July if possible.

1. **FTE Count Calculation**

There was much discussion regarding the new HCM system and how FTE totals are generated for employees working at more than one school and students/temporary labor working more than one job at the same school. For multi-incumbent positions, the FTE value of the position is used as the employee’s FTE value. If a person has two multi-incumbent jobs and both positions are structured as .475 FTE, the employee is considered a .950 employee and now benefits eligible. The system only looks at the FTE value and does not consider the pay group or benefits-eligible flag. Options to correct are:

1. Limit all employees to one job (not always realistic)
2. Create separate position numbers for every job (would exponentially increase positions)
3. Hire employees with two jobs into two different position numbers reducing the FTE on each position to actual hours worked per week.

We will need to wait until we complete the budget load process into PeopleSoft financials and view the output before the calculations can be updated. Need to have this completed by the September budget amendment due date.

1. **Plant Allocation**

Regina provided an updated on the different maintenance tracking softwares used by the institutions (see attached). The most common software is School Dude. It is not recommended that a particular software is used. However, institutions should have a means of tracking maintenance costs by building that includes materials and labor costs. This is especially needed when the BOR is reviewing residence halls for P3 conversion.

Additionally, a maintenance tracking system is very useful for determining the direct costs of buildings as related to auxiliaries for the plant allocation to ensure auxiliaries are contributing a proportionate share. We discussed two ways that institutions are recording auxiliaries’ contributions.

1. Use offset departments – budget negative expenditures equal to the auxiliaries’ contribution in a separate department id. Record in account codes 598000, 698000, and 798000 on both sides. Need to combine numbers for both departments when determining balances remaining.
2. Revenue – record auxiliaries’ contribution as revenue in fund 10600 in the plant department and as an expenditure in the auxiliaries in account 798000 (treating like contract).
3. **Budget Prep Issues**

Josefina asked if others had issues with benefit amounts not transferring from HCM into Budget Prep and positions missing in the transfer. Middle GA experienced the same issue. Columbus State has issues with Schedule G doubling the amounts for last year’s budget.

1. **Schedule D – Budget Development**

Currently on Schedule D the E&G column does not include fund 15000. Also, safety and security (program 17800) needs to be separated from plant operations on the online Board sheets. Requested an additional report to show the breakout by fund for E&G funds. For the program title “not categories” split it out between continuing ed and auxiliaries. Why not put the con ted under DSS. Ask members to confer with their accounting areas for other considerations for these suggestions.

1. **Mandatory Fees**

Consider using the PPV Nvision report structure to create a new report to provide the financial data for the mandatory fee and business plan reporting templates. In the fall the committee will work on the request to ITS.

1. **Other??**