

Fiscal Services Department REPORTING 2023/2024

1. PURPOSE OF THE PROGRAM

Palo Verde College provides opportunities for personal and professional growth to a unique community of learners in an academic environment committed to student success, diversity, equity, and inclusion by supporting student achievement of basic skills, certificate, degree, university transfer, and career goals. *Board Approved: November 9, 2021 | Reaffirmed: March 4, 2025*

a. Describe the purpose of the program and its mission.

The mission of the Fiscal Services Department is to uphold the highest standards of fiscal accountability while promoting the district's financial health, transparency, and operational efficiency, all in support of student success.

b. How does the program support the College Mission?

Fiscal Services provides centralized support to the campus community across a wide range of operational and financial areas. These include accounting, accounts payable, budgeting, purchasing, construction management, student accounts, and the processing of financial aid funds. The department also oversees club and scholarship funds, inventory management, contract review and administration, and advancement services.

In addition to financial operations, Fiscal Services manages marketing coordination, facility use, key distribution, and vehicle management. These services are essential to the daily operations of all departments and programs across the institution.

2. POPULATION(S) SERVED

a. Describe the populations served by the program, identifying special populations, if any.

Fiscal Services supports a wide range of stakeholders, including all academic divisions, non-instructional departments, Palo Verde College Foundation Directors and students, including Rising Scholars. The department also serves the Industrial Emergency Council (Instructional Services Agreements), the Board of Trustees, vendors, contractors, and donors of the Foundation. In addition, Fiscal Services provides support to the communities of Blythe, Needles, and surrounding areas.

b. Describe other populations that should be served by the program and identify plans for serving them in the future.

When the college pursues new federal grants, the Fiscal Services Department collaborates closely with new grant directors to ensure proper financial management, compliance with federal regulations, and accurate reporting throughout the grant lifecycle.

3. ACCOMPLISHMENTS IN ACHIEVING GOALS

- a. Describe progress in achieving each goal outlined in the previous Full Review, providing evidence documenting such achievements.

In the [Horizon 2023 Strategic Plan](#), The Fiscal Services Goals were under the New Goal 4 , Which started on Page 6.

Goals/Tasks	Accomplishments
New Goal 4 [Resources and Effectiveness]: Develop and optimize resources and state-of-the-art technology to ensure instructional, student support, and operational effectiveness and stability.(Horizon 2023 Strategic Plan)	<p>During the budget development process, departments may submit Budget Enhancement Request Forms to propose new technology, supplies, or equipment aimed at improving service quality and instructional delivery. The Technical Review Committee allocates funding based on programmatic needs and the potential to enhance services, as outlined in the Integrated Planning Manual.</p> <p>From fiscal years 2022 through 2024, COVID-19 relief funds and instructional equipment funds were used to upgrade campus technology. This included a full replacement of classroom technology at both the main campus and the Needles site.</p> <p>Additionally, the Technology Department has prioritized the transition from desktops to laptops using both COVID relief and general funds. This shift allows faculty and support staff to use a single, portable device for both teaching and meetings, improving efficiency and reducing the need for multiple devices.</p>
Task 4.1.1.1: Publish the budget and all associated resources through electronic and other media to reach all constituent groups	<p>The Adopted Budget is published online in BoardDocs as an attachment to the Governing Board meeting and is also presented during the Monthly Budget Meeting. Once approved by the Governing Board, it is posted to the Palo Verde College Fiscal Services website at http://www.paloverde.edu/business/fiscal-budget/adopted.aspx. In addition, copies are distributed to leaders of all constituency groups. Hard copies are available in both the Fiscal Services Office and the college library.</p>
Task 4.2.2.1: All PVC personnel and Board members shall have the opportunity to be trained in the areas of budgeting, purchasing and financial management	<p>Monthly financial updates are presented at Governing Board meetings, and reports from the Chancellor's Office are shared with the Board as informational items. Members of the Budget Committee are also invited to attend the Governor's Budget Workshop each January, as well as the ACBO State Budget Workshop in July.</p> <p>The Fiscal Services Specialist hosts biannual Zoom meetings on purchasing and travel policies, providing guidance for all requisitioners and approvers.</p> <p>During the budget development process, all employees are invited to meet with the Executive Director of Fiscal Services and the Assistant Superintendent/Vice President. These meetings offer an opportunity to review the proposed budget, ask questions, and discuss requests for additional funding.</p>

4. STRENGTHS, WEAKNESSES & NEW GOALS

A. List and comment on the major strengths and weaknesses of the program.

Strengths:

1. Cross-Training and Team Support:

The department has successfully implemented cross-training among staff members, enabling team members to support one another during peak periods and times of increased workload. This collaborative approach has helped ensure service continuity despite staffing shortages and transitions.

2. Maintenance of Internal Controls and Audit Compliance:

Despite significant staffing challenges, the department has maintained all internal controls and achieved zero audit findings related to state and federal compliance. This demonstrates a strong commitment to accountability, regulatory adherence, and operational integrity.

Weaknesses:

1. High Turnover in Key Position:

The Fiscal Services Specialist position has seen high turnover, with five individuals occupying the role in the past two years. This frequent turnover has disrupted workflow continuity and required repeated onboarding and training, reducing overall departmental efficiency.

2. Unfilled Leave of Absence:

One employee has been on extended leave, with no temporary substitute available. This has further strained resources and increased the burden on existing staff, negatively impacting service delivery and continuity.

3. Lack of Tracking for Marketing-Related Requests:

An increase in marketing-related requests directed at the Advancement Services Specialist has revealed a gap in workflow tracking. There is currently no system in place to monitor request volume, processing time, or outcomes. To address this, and at the request of the Director of Marketing and Advancement, a tracking system is being planned to ensure these efforts are managed effectively and aligned with the college's mission, vision, and values.

B. List continuing and new goals. Describe activities to achieve these goals, timelines to complete these goals, and measures for evaluating success in achieving them.

- **New Goal- To ensure continuity of operations, the Fiscal Services Department will implement a cross-training program for all staff. Each position will have at least one cross-trained backup to assist in the event of absences or unexpected staffing changes. This initiative will help maintain smooth operations and reduce disruptions within the department.**

a. Activities: The Fiscal Services Department will actively identify training opportunities for all staff, including webinars, certifications, and other relevant courses. Staff members will be encouraged to participate in these opportunities to enhance their skills and stay current with industry standards. Additionally, any training needs identified by staff will be considered and explored to support their professional growth.

b. Timelines: Monthly/ongoing.

c. Evaluation: We will evaluate this by utilizing the following:

- Satisfaction Surveys- How did staff react to the training by conducting surveys.
- Learning: Did participants gain knowledge or skills.

- Behavior: Are participants applying what they learned as demonstrated by performance changes.
 - Results: What impact the training has had on the department improved efficiency and error reduction.
- **Continuing/ New Goal– Increase the number of training opportunities for our internal customers to include trainings on Purchasing, Travel, Budget, Clubs and Scholarships, and Advancement Services.**
 - a. Activities: The Fiscal Services Department will hold monthly Teams meetings to discuss different topics for end users.
 - b. Timelines: Monthly
 - c. Evaluation: We will monitor attendance at each meeting and distribute surveys to attendees to assess whether the topics covered meet their needs. This feedback will be used to adjust future meeting content, ensuring relevance and improving the overall value of these sessions for the participants.
 - **New Goal – Record all Current Best Approaches for the Fiscal Services Department and place them in a central repository on Teams for all District employees to be able to access.**
 - a. Activities: The Fiscal Services Department will work to document and make all the current best approaches accessible to District employees across all areas under its purview. This initiative will enhance transparency, promote consistent application of policies and procedures, and reduce employee frustration when interacting with the Fiscal Services Office.
 - b. Timelines: Spring 2026
 - c. Evaluation: The Fiscal Services Department will:
 - a. Create a listing of all proposed Current Best Approaches needing to be created within the Fiscal Services Department.
 - b. Create Current Best Approaches based upon the listing and ensure all areas within the department’s purview have been documented
 - c. Survey and monitor satisfaction and compliance with the current best approaches implemented by the Fiscal Services Department. This will include gathering feedback from all departments and divisions that interact with Fiscal Services to assess their satisfaction, identify areas for improvement, and ensure adherence to policies and procedures.
 - **New Goal – Explore and move to a Zero-Based Budgeting Model that will allow the district to best utilize Resources where needed**
 - a. The Fiscal Services Department, in collaboration with the Budget and Planning Committee, the Assessment and Accreditation Committee, and various Constituency Groups, will explore and evaluate the adoption of a Zero-Based Budgeting (ZBB) Funding Model. This model is designed to:
 - Identify the specific resources required to support the district’s strategic initiatives
 - Align financial resources more effectively with the institutional planning process
 - Prioritize expenditures in accordance with strategic goals and institutional priorities
 - Enhance transparency and promote accountability in budget development
 - Increase awareness and understanding of institutional services
 - Preventing budget inflation is typically associated with incremental budgeting
 - Eliminate unnecessary or redundant expenditures
 - Improve overall performance and operational efficiency
 - Encourage innovative and alternative methods of service delivery
 - b. Timelines: Fully transition to Zero Based Budgeting by 2026-2027
 - c. To ensure the effective implementation of the Zero-Based Budgeting (ZBB) model, the Fiscal Services Department, in collaboration with relevant district committees and constituency groups, will undertake the following evaluation activities:
 - Develop a Fixed Cost Report for Review - Identify and document all fixed and recurring costs to establish a clear baseline for budget planning.

- Review the Program Review Process to Support Zero-Based Budgeting - Align program review criteria and outcomes with ZBB principles to ensure that all funding requests are justified and evidence-based.
- Tie Resource Allocation to Program Review and Planning Documents - Utilize a rubric-based evaluation to connect funding decisions directly to program review outcomes and strategic planning documents.
- Identify Workflow Management for the Budget Proposal Process - Design and document the end-to-end workflow for submitting, evaluating, and approving budget proposals under the ZBB model.
- Develop Budget Monitoring and Budget Change Process- Establish a transparent system for ongoing budget monitoring, including guidelines for budget adjustments and change management.
- Develop a Mock Zero-Based Budget Model Using the 2025–2026 Adopted Budget- Create and test a prototype ZBB model using real budget data from the 2025–2026 fiscal year to assess feasibility and identify potential challenges.

C. Describe the alignment between continuing and new program goals and institutional goals and objectives stated in the current Integrated Strategic Plan, which can be found on the college website.

The Fiscal Services Department is committed to ensuring that its staff have access to ongoing and continuous training and cross-training opportunities to maintain the highest level of service to all stakeholders. Reliable and responsive fiscal services are essential for departments and divisions across the college to effectively fulfill their responsibilities and support the Mission and Vision of Palo Verde College, the Superintendent/President’s institutional goals, and the broader California Community Colleges Chancellor’s Office Vision 2030.

By providing consistent training opportunities and ensuring access to the department’s Current Best Approaches, the Fiscal Services Department promotes transparency in resource allocation and distribution, supports compliance with state and federal regulations, and empowers campus departments with the tools and knowledge they need to drive student success. This commitment directly contributes to fostering equitable outcomes and operational excellence across the college.

5. SERVICE AREA OUTCOMES (SAO)

a. **Revise if needed and provide metric data for Service Area Outcomes in the area or unit.**

Appropriate Service Area Outcomes will be developed by each non-instructional area to reflect appropriate outcomes including Program Level Outcomes and/or Service Area Outcomes (SAO).

Service Area Outcome	SAO Metric
SAO #1: Fiscal Services maintains balanced budgets for general, categorical, capital outlay, insurance, and bond funds, while also managing allocations for both one-time and ongoing resources.	Total Operating Revenue Managed by Fiscal Services Including Carryover (As noted in Adopted Budgets- Summary of Budgets) 2021-2022- \$18,661,969 Beginning Balance + \$39,829,071 Revenue 2022-2023- \$18,197,795 Beginning Balance + \$47,682,268 Revenue 2023-2024- \$28,102,619 Beginning Balance + \$50,975,992 Revenue Ending balance/budget reserve percentage for General Funds 2021-2022- 40.91% 2022-2023- 46.12% 2023-2024- 48.60% Number of Budget Revisions in Galaxy 2021-2022- 14 2022-2023- 19 2023-2024- 19 Number of Budget Transfers in Galaxy 2021-2022- 459 2022-2023- 587 2023-2024- 891 Number of Categorical/Federal Budgets Served (as measured by school

SAO # 1 (Continued)	<p>codes from the Standardized Account Code Structure) 2021-2022- 40 2022-2023- 48 2023-2024- 51 Number of Unrestricted Budgets Served (as measured by school codes from the Standardized Account Code Structure) 2021-2022- 81 2022-2023- 82 2023-2024- 82 Number of Budget Enhancement Request Forms Completed 2021-2022-5 2022-2023-13 2023-2024- 8</p> <p>Over the past three years, the District has experienced an increase in revenue and a higher percentage of reserve/ending balances. This growth has led to more frequent and complex budget revisions in Galaxy (the District’s financial management system), including the reallocation of funds between object codes, addressing account deficits, and managing a growing number of categorical programs and unrestricted budgets.</p> <p>As a result, the Fiscal Services team has taken on several additional responsibilities:</p> <ul style="list-style-type: none"> • Conducting more frequent budget transfers and revisions. • Meeting regularly with budget managers to review allocations and assist with quarterly and annual financial reports. • Training and supporting new staff in managing their budgets, creating and tracking purchase requisitions, interacting with granting agencies, and closing out budgets at fiscal year-end. • Supporting federal program staff in applying for and managing grants. This includes navigating overlapping fiscal years: closing out the federal fiscal year on September 30, opening the new budget on October 1, and maintaining alignment with the District’s fiscal year (July 1–June 30) within Galaxy. <p>Despite these increased demands, the number of Budget Enhancement Requests has remained steady over the same period.</p>
SAO #2: Fiscal Services offers centralized and managed support for purchasing, accounts payable, and contractual services across all college programs, departments, and divisions	<p>Number of Purchase Orders Created 2021-2022- 1,555 2022-2023- 1,830 2023-2024- 2,377 Number of contracts reviewed and processed 2021-2022- 43 2022-2023- 148 2023-2024- 159 Number of claims (checks) processed and audited 2021-2022- 3,456 2022-2023- 4,280 2023-2024- 4,456</p> <p>In SAO #2, data shows a 48% increase in the number of purchase orders created over the past three years. These purchase orders are either used to order goods for delivery or processed directly for payment—depending on whether the purchase is for physical items or non-tangible services, such as travel, software subscriptions, or utilities, which are often managed through open purchase orders.</p>

	<p>Additionally, there has been a 29% increase in the number of checks issued during the same period. This trend closely aligns with the increased volume of purchase orders.</p> <p>Most notably, the number of contracts reviewed and processed has risen by 270% over the last three years. These contracts typically include:</p> <ul style="list-style-type: none"> • Independent contractors and professional experts • Software-as-a-service (e.g., SoftDocs, ConexEd, Modern Campus, Diligent) • Companies providing services (e.g., Ferrill) <p>This data indicates a significant expansion in procurement and contractual activity within the Fiscal Services department contributing to the overall workload and emphasizing the need for process optimization which impacts almost every position within the department.</p>
SAO# 3 Fiscal Services provides managed services for Financial Aid, ensuring audit compliance with state and federal regulations with regards to drawdown, Return to Title IV, and check disbursements processes, to support student success	<p>Number of Pell checks disbursed 2021-2022- 874 2022-2023- 1,253 2023-2024- 1,314 Number of Pell checks Cancellations 2021-2022- 93 2022-2023- 58 2023-2024- 193 Number of Cal Grant checks disbursed 2021-2022- 158 2022-2023- 153 2023-2024- 248 Number of Student Success Completion Grant checks disbursed 2021-2022- 60 2022-2023- 133 2023-2024- 101 Number of Federal Supplemental Educational Opportunity Grant checks Disbursed 2021-2022- 230 2022-2023- 82 2023-2024- 196</p> <p>Over the past three years, the Fiscal Services Technician II has processed and cancelled 45% more financial aid checks than in previous periods. Each check order takes approximately 10 days to process, as the Technician must first review the student's account to ensure no outstanding fees exist. Next, the check order is reviewed to confirm that sufficient funds are available.</p> <p>Once verified, the Technician requests that the Executive Director of Fiscal Services draw down the funds. The Technician then writes the checks, which must be signed and may be audited by the Financial Aid department before disbursement.</p> <p>This 45% increase in volume has significantly lengthened the processing time and increased the workload for all staff involved in the disbursement process. In response, the Fiscal Services Department is collaborating with the Financial Aid office to explore alternative methods, such as ACH transfers or other electronic disbursement options, to streamline the process and reduce manual tasks. The goal is to reduce the workload withing the processes to ensure that as the numbers expand, that the Fiscal Services Department is able to handle the increased demand.</p>
SAO # 4 Fiscal Services provides managed services for auxiliary programs, including the Associated Student Government and the Palo Verde College Foundation (a 501c3) all in support of student success.	<p>Number of Student receiving awards 2021-2022- 238 2022-2023- 346 2023-2024- 122</p>

	<p>Total Amount awarded to students</p> <p>2021-2022- \$409,573.00</p> <p>2022-2023- \$478,729.48</p> <p>2023-2024- \$232,046.75</p> <p>Number of Awards</p> <p>2021-2022- 475</p> <p>2022-2023- 782</p> <p>2023-2024- 301</p> <p>The Administrative Services Specialist issues all Associated Student Government, Clubs and Scholarships, and Scholarship Checks. The Administrative Services Specialist saw an increase in awards for 2021-through 2023, but saw a decline in 2023-2024.</p>
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b. What changes and initiatives were undertaken during the review period to improve SAO outcomes?

As the College's Full-Time Equivalent Students (FTES), number of employees, and range of services have grown, the Fiscal Services Department has experienced a corresponding increase in operational demands, particularly in the areas of purchase orders, contracts, and budget management.

This growth is driven by the increased need for supplies, equipment, and contracted services to support high-quality instruction across face-to-face, online, and Rising Scholars programs. Additionally, as the number of faculty and staff has expanded, so has travel activity, reflecting the institution's growing emphasis on professional development for faculty, classified staff, and administrators.

These responsibilities are distributed across the Fiscal Services team as follows:

- Budget revisions and transfers are processed by the Assistant Superintendent/Vice President of Administrative Services and the Executive Director of Fiscal Services.
- Purchase orders are created, placed, and processed for payment by the Fiscal Services Specialist.
- Goods receipt verification, payment auditing, and check mailing are handled by the Fiscal Services Technician I.

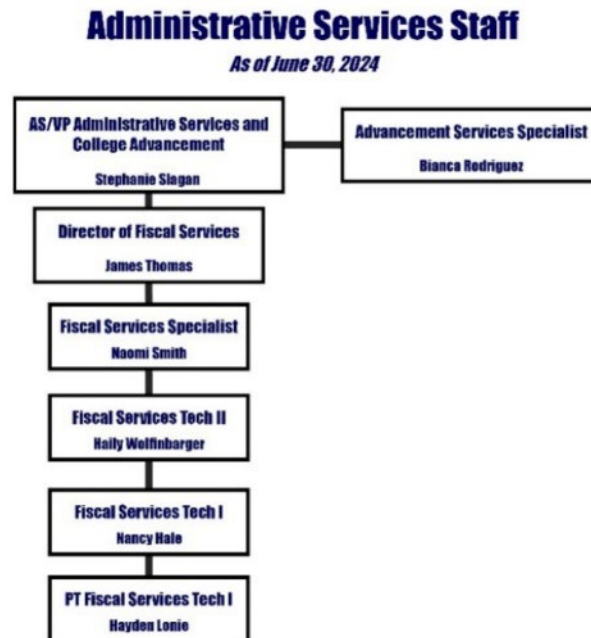
As these workloads continue to expand in volume and complexity, they place increased strain on existing staff capacity, reinforcing the need for additional staffing and system support to maintain operational efficiency and compliance.

With the increase in on-campus students in Blythe and in Needles, there has also been a corresponding rise in the amount of financial aid disbursements, including Pell Grants, Cal Grants, Student Success Grants, Chafee Grants, and FSEOG Grants, resulting in a higher volume of student disbursements processed by the Fiscal Services Technician II. Despite this growth, internal controls have remained firmly in place, and the Fiscal Services Department has maintained zero audit findings in both state and federal compliance reviews.

During the pandemic, Advancement Services experienced an increase in both the number of awards and the distribution of emergency funding, largely due to internet connectivity grants provided to students. However, as this funding was tied to pandemic relief efforts, it was discontinued once the pandemic ended. As a result, emergency grants were no longer available to students in 2023–2024, leading to a decline in both the number of awards and overall funding.

6. PERSONNEL SUMMARY

- a. Provide an organization chart of the program, showing personnel coverage of key functions and responsibilities



- b. Are current management and staff adequate to perform functions and responsibilities satisfactorily and to achieve program goals? Explain.

Executive Assistant: The department requires an Executive Assistant to handle confidential matters. This role will support the Assistant Superintendent/Vice President of Administrative Services, assisting with negotiation-related tasks and other duties requiring confidentiality. The Executive Assistant will also assist with updating Board Policies and Administrative Procedures for the Administrative Services Department. (This position was hired in July 2024)

Director of Marketing and Advancement Services: The District also needs a Director of Marketing and Advancement Services to centralize all marketing efforts and oversee the Foundation. This position will work across departments and academic divisions to develop a cohesive marketing campaign and brand guide that supports outreach and recruitment initiatives. Additionally, the Director will manage the current Advancement Services Specialist and establish a unified Marketing and Advancement Office. This position was hired June 2025)

Fiscal Services Technician I (Full-time): Currently, the Fiscal Services Department employs a part-time Fiscal Services Technician I, but there is a strong need to convert this role to full-time. This position is responsible for maintaining the college's inventory, and centralizing inventory management would reduce the risk of missed entries and streamline the process. Previously, IT and Maintenance and Operations entered inventory items, but inconsistencies led to complications during audit season. Transitioning to a full-time role will ensure better oversight and more accurate tracking of all campus inventories.

Budget Analyst: The department requires a Budget Analyst to assist with day-to-day budget management. The Budget Analyst will support the department in daily budget management by performing routine budget processing and reconciliation tasks. Key responsibilities include:

- Processing transfer requests, including budget, sales tax, mileage, postage, Rising Scholar transcripts, and prepaids.
- Review budget expenses and revenues to identify budget lines that are negative, expenses recorded to the incorrect budget line, and to ensure Palo Verde College has received expected revenues.
- Communicating/meeting with budget managers and support staff to resolve budget issues, encourage timely fund usage, and ensure earlier available funds are utilized first.

In addition, this position will contribute to financial reporting, including preparation of 311 reports; federal, state, and depreciation source reports; and quarterly G5 reimbursements (from the Federal Department of Education). Finally, this position would request budget line changes needed by Human Resources and add new SACS components to Galaxy.

This will allow the Executive Director to focus on strategic priorities and higher-level decision-making, including managing the audit, preparing the quarterly and annual 311 reports, overseeing year-end procedures, supervising department staff, overseeing Risk Management activities, training district personnel, and participating in key meetings.

c. Describe organizational changes that would improve program performance. Provide timelines for the achievement of such changes, and describe measures that assess the effectiveness of such changes

It is our recommendation to fill the Executive Assistant and the Director of Marketing and Advancement positions during the 2024–2025 fiscal year, contingent upon available funding and organizational readiness.

Additionally, we recommend filling the Budget Analyst position and transition the Part-Time Fiscal Services Technician I to a full-time position in the 2025–2026 or 2026–2027 fiscal year, depending on the state of the budget and the availability of resources at that time.

7. STAFF DEVELOPMENT

a. Describe specific professional development activities in which Staff members in the program have participated over the past four (4) years and explain how such activities benefited the program and supported and facilitated service area outcomes.

The Assistant Superintendent/Vice President of Administrative Services and the Executive Director of Fiscal Services attend the Governor’s Budget Workshop each July. This workshop, which may be held in person or via Zoom, provides a detailed overview of the Governor’s adopted budget and its impact on college funding for the upcoming fiscal year. Members of the Budget Committee, constituency leaders, and the Board of Trustees are invited to attend to better understand budget allocations and planning implications.

In January, the same administrators attend the Governor’s Preliminary Budget Workshop, held either virtually or in person in Sacramento each January. This workshop outlines the initial state budget proposal and marks the beginning of the legislative process. Key takeaways from the session are shared with the campus community to support informed decision-making.

Throughout the year, the Executive Director of Fiscal Services and the Assistant Superintendent/Vice President of Administrative Services and College Advancement attend the Association of Chief Business Officials (ACBO) Conference and the Association of California Community College Administrators (ACCCA) on a rotating

semester basis. Additionally, the Advancement Services Specialist attends the CASE Conference annually which supports advancement and alumni relations.

The Fiscal Services Specialist regularly participates in the California Association of Public Procurement Officials (CAPPO) and the CollegeBuys Conference each year. To ensure continued learning on construction and contract law, the Executive Director and the Assistant Superintendent/Vice President alternate years attending the CollegeBuys Conference alongside the Fiscal Services Specialist.

The Fiscal Services Technician I (FT) receives annual training on Clery Act compliance, and all Fiscal Services staff attend Galaxy training sessions online and in-person as they are offered, such as year-end training, 1099 training, Galaxy, Accounts Payable, Accounts Receivable, Financial Reporting, and MicroStrategy training.

b. Describe areas of unmet professional development needs among staff in the program and identify specific plans to address those needs.

We recommend providing Fiscal Services Technician II with training through the National Association of Student Financial Aid Administrators (NASFAA). This training will enhance their understanding of federal financial aid regulations, particularly as they relate to the processing of Federal Pell Grant checks within the Fiscal Services Office. Gaining a deeper knowledge of federal compliance requirements will improve accuracy and ensure greater accountability in the administration of student aid.

In addition, we recommend that the new Executive Assistant attend the Community College League of California (CCLC) training series, including the Executive Assistants Legal Issues Workshop, Executive Assistant Leadership Workshop, and the Policy and Procedure Workshop. These professional development opportunities are specifically designed to enhance the Executive Assistant's understanding of the legal and administrative issues directly related to their job responsibilities in a community college setting.

We also recommend that the Director of Marketing and Outreach participates in the National Council for Marketing and Public Relations (NCMPR) Leadership Institute, a prestigious 10-month program focused on building leadership competencies for communication professionals in higher education. Participation in this program will help equip the Director with strategic leadership skills and enhance their contribution as a key member of the college's administrative leadership team.

Furthermore, we propose that both the Director of Marketing and Outreach and the Advancement Services Specialist regularly attend NCMPR Webinars, Webinars on Demand, and the NCMPR District Conference. These opportunities will ensure that the district stays current on emerging trends, best practices, and innovations in community college marketing, public relations, and branding.

Finally, we recommend enrolling the Part-Time Fiscal Services Technician I in WASP Inventory System training. Strengthening their operational knowledge of this system will lead to more accurate and efficient inventory tracking. This, in turn, will support the district's centralized inventory process and contribute to improved audit compliance and internal controls.

8. FACILITIES & EQUIPMENT

a. Are current facilities, such as offices and equipment, adequate to support the program? Explain.

The current office space is adequate for the existing Fiscal Services staff. However, with the proposed addition of the Director of Marketing and Advancement Services, there is a need to relocate both this new position and the Advancement Services Specialist to a separate office space. This new space should be sufficient to house the Marketing and Foundation Offices, allowing them to operate collaboratively and independently from Fiscal

Services. Relocating these roles will also free up space within the Fiscal Services Office, providing flexibility for future staffing growth as needed.

b. Describe plans for future changes to support facilities or equipment.

The Fiscal Services Department will need to upgrade our QuickBooks within the next fiscal year as it has become out of date and will need to be upgraded before May 2025.

With the hiring of a Director of Marketing and Advancement, new supplies and equipment will be required to support the operations of the newly established Marketing and Advancement Office. The department will lead the transition to digital on-campus marketing, both indoors and outdoors. This includes the replacement of the existing digital signage on the main campus bridge. The overarching goal is to eliminate paper signage and fully transition to a digital marketing environment, improving visual communication, sustainability, and consistency in branding.

9. FINANCIAL RESOURCES

- a. Provide a financial report showing, for each of the preceding five (5) years, budgeted vs. actual expenditures for each line item, at a minimum: personnel salaries, personnel benefits, supplies, contract services and capital expenditures. Explain deviations from budget exceeding 10% of any line item.**

2019-2020	Budget	Expenditures
2000 Classified Salaries	354,406.28	354,406.28
3000 Employee Benefits	187,371.54	187,371.54
4000 Supplies and Materials	12,479.99	12,479.99
5000 Other Op Exp and Services	82,480.33	82,480.33
6000 Capital Outlay	2,973.09	2,973.09
7000 Debt Services	1,014,449.28	1,014,449.28
7) TOTAL EXPENDITURES	1,654,160.51	1,654,160.51

2020-2021	Budget	Expenditures
2000 Classified Salaries	374,717.08	374,717.08
3000 Employee Benefits	212,708.81	212,708.81
4000 Supplies and Materials	19,809.64	19,809.64
5000 Other Op Exp and Services	989,425.93	988,743.11
6000 Capital Outlay	15,045.25	15,045.25
7000 Debt Services	1,019,787.50	1,019,787.50
TOTAL EXPENDITURES	2,631,494.21	2,630,811.39

2021-2022	Budget	Expenditures
2000 Classified Salaries	415,183.81	415,183.81
3000 Employee Benefits	238,710.88	238,710.88
4000 Supplies and Materials	26,438.70	26,438.70
5000 Other Op Exp and Services	1,117,336.33	1,117,336.33
6000 Capital Outlay	32,978.21	32,978.21

7000 Debt Services	1,020,087.50	1,020,087.50
TOTAL EXPENDITURES	2,850,735.43	2,850,735.43

2022-2023	Budget	Expenditures
2000 Classified Salaries	551,475.76	551,475.76
3000 Employee Benefits	311,680.31	311,680.31
4000 Supplies and Materials	33,514.73	33,514.73
5000 Other Op Exp and Services	1,418,905.35	1,418,905.35
6000 Capital Outlay	1,096.23	1,096.23
7000 Debt Services	1,020,887.50	1,020,887.50
TOTAL EXPENDITURES	3,337,559.88	3,337,559.88

2023-2024	Budget	Expenditures
2000 Classified Salaries	628,676.28	628,676.28
3000 Employee Benefits	326,127.33	326,127.33
4000 Supplies and Materials	43,317.82	43,317.82
5000 Other Op Exp and Services	1,669,457.08	1,669,457.08
6000 Capital Outlay	28.00	28.00
7000 Debt Services	1,020,537.50	1,020,537.50
TOTAL EXPENDITURES	3,688,144.01	3,688,144.01

Clarification in Budget Object Codes

- **2000 – Classified Salaries:** Covers the salaries of staff in the Fiscal Services Department.
- **3000 – Employee Benefits:** Covers employee benefits, including health insurance, workers' compensation, CalPERS, and OASDI contributions.
- **4000 – Supplies and Materials:** Used for campus-wide postage, fuel, general office supplies, mailing materials (e.g., envelopes, boxes), and supplies for the campus police office.
- **5000 – Other Operating Expenditures and Services:** Covers district-wide liabilities, property insurance, utilities, solar contract costs, and various external contracts not managed by other departments.
- **6000 – Capital Outlay:** Used for the purchase of district-required equipment.
- **7000 – Debt Service (COP Payments):** Covers the District's Certificates of Participation (COP) debt service payments, made in December and June each year. The COP loans were issued to fund the construction of the main campus in 2001–2002 and are scheduled for repayment over 30 years.

- Describe whether the current budget is adequate to carry out the responsibilities of the program or operation. Describe plans for future budget changes, if any.**

The Fiscal Services Department currently has operational needs above its current allocations, which are listed below.

Additional Classified and Management Positions:

The additional positions requested will require ongoing funding to be incorporated into the Fiscal Services budget under the following object codes:

2000 – Classified Salaries

3000 – Employee Benefits

These are not static costs and will increase annually due to scheduled raises and labor negotiations with classified unions. Long-term planning must account for this fiscal growth to sustainably support the new positions.

Professional Development Needs:

The Fiscal Services Department requests additional funding under 5000 – Other Operating Expenses to support ongoing professional development for current and future staff. As outlined in the prior sections of this report, these funds will be used for:

- Onboarding and training new hires
- Continued education through conferences, certifications, and webinars
- Maintaining compliance with state and federal regulations, audit standards, and internal procedures

This investment will ensure that staff are equipped to provide accurate, efficient, and up-to-date services to all departments and stakeholders.

QuickBooks Software Upgrade (One-Time Cost)(5000 – Other Operating Expenses and Services):

The version of QuickBooks software currently used for managing local banking accounts is reaching end-of-life in May 2025. A one-time investment is required to upgrade to a supported version, which will ensure:

- Continued compliance with auditing standards
- Reliable and secure financial tracking for all locally held funds

Marketing and Advancement Services Office Budget Needs(Please note that When we Hire the Director of Marketing and Advancement, they will become a separate Department and complete their own program review. However, the Advancement Services Specialist currently resides under the Fiscal Services office:

With the creation of a new Marketing and Advancement Services Office, the District must establish a dedicated operating budget across the following categories:

4000 – Supplies and Materials

This will include:

- Office supplies
- Marketing collateral
- Computer and printing supplies
- Other materials needed to support unified branding and outreach strategies

5000 – Other Operating Expenses and Services

This will support:

- Travel and conferences
- Mileage reimbursements
- Advertising and media campaigns
- Professional memberships (e.g., CASE & NCMPR)
- AwardSpring Scholarship System licensing
- Other marketing and donor engagement tools

6000 – Capital Outlay

This will cover:

- Digital signage and equipment for both indoor and outdoor campus locations
- Replacement of the main campus bridge digital signage as part of the initiative to phase out paper signage and transition to a fully digital campus marketing platform

Fixed Asset Inventory Audit (5000 – Other Operating Expenses and Services):

Palo Verde College has never conducted a comprehensive fixed asset inventory since relocating to the current Main Campus on 6th Avenue in Blythe (2001) and the Needles Center. The Fiscal Services Department recommends hiring a specialized inventory firm to:

- Conduct a full physical inventory audit
- Ensure all fixed assets are correctly recorded in the WASP Inventory System
- Improve audit readiness and internal controls

Consultant for Zero-Based Budgeting Process (5000 – Other Operating Expenses and Services):

To support the successful implementation of the Zero-Based Budgeting (ZBB) Funding Model, the engagement of a qualified consultant is strongly recommended. Transitioning from a traditional rollover budgeting model to a ZBB approach requires specialized expertise to ensure a smooth and effective process.

The consultant will:

- Provide training and education to key stakeholders on the principles and practices of Zero-Based Budgeting
- Offer expert guidance throughout the transition process
- Answer technical and procedural questions to support informed decision-making
- Assist in the development of processes, tools, and templates for ZBB implementation
- Make recommendations tailored to the college's institutional goals and financial landscape
- Ensure alignment of the ZBB model with strategic planning and program review processes
- Support the creation and evaluation of a mock budget model prior to full implementation

Engaging a consultant will enhance the institution's capacity to implement this significant change with confidence, accuracy, and transparency.