

Imperial Valley College

Annual Program Review Budget Development Guidelines: 2014-2015

General Instructions:

1. The first budget generation will be a “flat” or status quo budget based on the 2013-14 most recent budget modified as of the date these instructions are emailed for 4000 accounts (supplies) and 5000 accounts (services). The business office will upload such budgets and the departments will be responsible for making any adjustments between categories, but such adjustments shall not produce a net increase to the combined total. Even though the budget data will be automatically entered for you as you select an account, you will need to access each account (not just the ones that you need modified) and enter a priority, justification and a plan. All capital equipment (6000 accounts) request (except library books (6310)) must be entered separately utilizing the add resource request option.
2. Each department head is responsible for making sure that the appropriate amount is budgeted in the correct account code.
3. Please verify all full-time administrators, faculty and staff (names will be provided by the Business Office for everyone who is currently (as of February 28, 2014) being paid out of your budgets).
 - a. Inform the Business Office of any discrepancies or missing names.
 - b. Include approved positions that are not currently filled but need to be budgeted.
 - c. Also include/verify all reassigned time by percentage.
4. Enter total dollars projected for overload, adjunct, professional experts, student help and extra duty agreements needed to generate 6,824 FTES (this amount reflects a projected 3% growth factor) for fall, winter, spring and summer.
 - a. These budgeted dollar amounts must be entered in the appropriate FUND ORG ACCT PROG.
 - b. Provide a labor matrix to support budgets requested in these categories.
 - c. Summer must be shown separately (fund 11002), Instructional Salaries, Staff Salaries, supplies and/or services.
 - d. **NEW** - Winter must be shown separately (fund 11701). Department heads must enter budgets needed in supplies and/or services for winter.
5. Although each budget area lead may adjust budgeted amounts within each fund and account, the fund total for the 4000 accounts (supplies) and 5000 accounts shall not exceed the 2011-12 actual amount spent (except for account 4320 – Instructional Supplies).
6. Variances (positive or negative) will need to include a rationale.
7. Each budgeted line item must have a justification entered that is based on program review data and must be within the Budget and Fiscal Planning Committee Budget Principles Guidelines and Priorities.
8. Enter all maintenance agreements and/or license agreements and other fixed cost with the following detail: reason for agreement, length of agreement, renewal dates and priority.
9. Provide rationale for the following: Travel, consultants, and “other” categories including priority based on Student Learning Outcomes, Program Review and /or Institutional Effectiveness.

All new costs must be entered separately utilizing the add resource request option.