

Budget and Fiscal Planning Committee
Imperial Valley College
2015-2016 Annual Program Review Budget Development
Guidelines & Instructions

2015-2016 FISCAL PLANNING GOALS:

1. **2015-2016 budget will be balanced** – expenses will not exceed revenue
2. **2015-2016 budget will be flat** or equal to the 2014-2015 budget. All variances (positive or negative) must have a valid rationale.
3. **Total FTES** projected for 2015-16 is **6,942**, which assumes a 1% growth. This will be re-evaluated after the Governor’s budget comes out in late January 2015.

2015-2016 FISCAL PLANNING GUIDELINES FOR PROGRAM REVIEW:

1. **09-26-14** Program Review to be submitted with all ‘enhanced’ requests for **4000, 5000, & 6000** accounts (submit to the area dean)
 - a. Any department requesting ‘enhanced’ dollars, must reduce that amount from another area within that department to maintain the flat budget
 - b. Any department requesting ‘enhanced’ dollars, must have a justification that is based on
 - i. Program review data
 - ii. Budget and Fiscal Planning Committee Budget Principles Guidelines and Priorities.
2. **10-03-14** Projected schedule for all of 15-16 to be submitted
3. **11-21-14** Faculty selections for all of 15-16 to be finalized.

BUSINESS OFFICE IS RESPONSIBLE FOR:

1. Providing a Personnel List of each full-time administrators, faculty and staff being paid out of your budgets.
2. Working with Instruction and HR Offices to project the budget for all faculty, staff, overload, adjunct, professional experts, stipends and extra duty agreements based on the projected class schedules due 10-3-14, and faculty selection due 11-21-14, and all approved positions for 2015-16.
3. Final approvals or denials with rationales for all enhanced items after review by the Deans/VPs followed by prioritization in Resource Committees, Budget & Fiscal Planning, and the President’s Cabinet.

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DEPARTMENT CHAIRS AND COORDINATORS ARE RESPONSIBLE FOR:

1. **PROPOSED BUDGET** – Verify accuracy and enter each budget line item in the Proposed Budget column.
 - a. Summer budgets FUND 11002 must be separate and include salaries, supplies and/or services.
 - b. Winter budgets FUND 11701 must be separate and include salaries, supplies and/or services.
 - c. Ongoing Maintenance and/or License Agreements or other fixed cost should have additional detail specific to the following entered in the justification box:
 - i. reason for agreement
 - ii. length of agreement
 - iii. renewal dates
 - d. Ongoing Travel and Consultant costs should have additional rationale entered in the justification box. (for new or enhanced requests, see #2 below)
 - e. Ongoing Student Worker costs should be checked. (for new or enhanced requests, see #2 below)
 - f. **Adjustments** are made in the Proposed Budget column. See handout for photo instructions.

2. **ENHANCED ITEMS - Entering any/all 'enhanced'** or additional or new funding line item in the SPOL.
 - a. The **Task Level** is where all justification and budget enhancement is to be done. Go to the Planning Module, to Objective Details, to Task.
 - b. Within the **Task**, describe the activity, the priority, and estimated due date.
 - c. Within **View Budget**, select New, select correct Budget Account, select correct GL Code, and select Next.
 - d. Within **Enhanced Budget – Forecasted Detail**,
 - i. Select Commodity Type, identify if item is for classroom use, and identify if line item has a legal/contract requirement.
 - ii. Enter quantity and price of line item
 - iii. Provide appropriate justification, save, and return to Objective Details
 - iv. Justification for all line items should include: a solid rationale AND its relationship to Student Success, SLO, Program and/or Institutional Goals, Program and/or Institutional Effectiveness as applicable.
 - e. **Full-Time Temporary Faculty positions** must be entered as an 'enhanced' request
 - i. Justify the need for the position
 - ii. Include the budget year when the last FT faculty held the position
 - iii. Include when the position was 'approved' by the CIO

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- f. A 15 minute video has been created and may help with the enhanced requests that must be entered.
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3. **PERSONNEL VALIDATION** - **Validating the Personnel List** provided by the Business Office by 11-21-2014.
 - a. Notify the Business Office and Human Resources of any discrepancies or missing names.
 - b. Notify the Business Office and Human Resources of any approved positions that are not currently filled but need to be budgeted.
 - c. If you are projecting overtime for classified staff, enter as an enhanced request (see #2 in the above section)
 - d. If multiple sections are still listed as STAFF on 11-21-2014, notify HR of the need to market for faculty.