

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 a balanced** – expense 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** needed for 2015-16 is **6,942**, which assumes a 1% growth. This will be re-evaluated after the State’s input 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. Loading the “flat/status quo” budgets for 3 years. (If SPOL permits loading 3 years)
 - a. 2015-2016
 - b. 2016-2017
 - c. 2017-2018
2. Providing a list of each full-time administrators, faculty and staff being paid out of your budgets.
3. 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.

DEPARTMENT CHAIRS AND COORDINATORS ARE RESPONSIBLE FOR:

1. Verifying each budget line item is all budgeted dollar amounts must be entered in the appropriate FUND ORG ACCT PROG.
 - a. Summer budgets must be separate with FUND 11002 for salaries, supplies and/or services. Please verify carefully
 - b. Winter budgets must be separate with FUND 11701 for salaries, supplies and/or services. Please verify carefully

2. 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

3. Provide information for all maintenance and/or license agreements and other fixed cost with the following additional detail:
 - a. reason for agreement
 - b. length of agreement
 - c. renewal dates

4. Provide valid rationale for the following, even if no enhanced request
 - a. Travel
 - b. Consultants

5. Enter budget for Student Help if not found during verification of flat budget. Remember any 'enhanced' request must be entered in SPOL and must be deducted from another area within the requesting department.
6. Enter budget for classified over time, if anticipated need. Remember any 'enhanced' request must be entered in SPOL and must be deducted from another area within the requesting department.
7. Validate 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 multiple sections are still listed as STAFF on 11-21-2014, notify HR of the need to market for faculty.