

Budget and Fiscal Planning Committee
Imperial Valley College
2016-2017 Annual Program Review Budget Development
Guidelines & Instructions

2016-2017 FISCAL PLANNING GOALS:

1. **2016-2017 budget will be balanced** – expense will not exceed revenue
2. **2016-2017 budget will be flat** or equal to the 2015-2016 budget **(accounts 4000, 5000 and 6000)**.
3. **Total FTES** projected for 2016-17 is **6,934**, which assumes a 1% growth. This will be re-evaluated after the State's input in late January 2016.

2016-2017 FISCAL PLANNING GUIDELINES FOR PROGRAM REVIEW:

1. **10-09-2015** Program Review budget to be submitted with all 'enhanced' requests for **4000, 5000, & 6000** accounts (submit to the area dean)
 - a. 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. **10-23-15** Projected schedule for all of 16-17 to be submitted
3. **11-20-15 Full Time** Faculty selections for all of 16-17 to be finalized.

BUSINESS OFFICE IS RESPONSIBLE FOR:

1. Providing historical budget and expense data to Institutional Researcher to be loaded to SPOL.
2. Providing a Personnel Listing of each full-time administrators, faculty and staff being paid out of your budgets after the October 2015 payroll is posted.
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 10-23-15 and full time faculty selection due 11-20-15.
4. Working with all Department Heads/Deans to execute final approvals or denials in SPOL 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.

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 with salaries, supplies and/or services.
 - b. Winter budgets FUND 11701 must be separate with 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: (for new or enhanced requests, see #2 below)
 - 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. **All New 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
 - f. A 15 minute video has been created and may help with the enhanced requests that must be entered.
3. **PERSONNEL VALIDATION - Validating the Personnel List** provided by the Business Office by 11-30-2015.
- 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, please work with HR or enter as an enhanced request (see #2 in the above section)
 - d. If multiple sections are still listed as STAFF on 11-20-2015, notify HR if there is the need to market for faculty.