

Imperial Valley College

Annual Program Review Budget Development Guidelines: 2012-2013

General Instructions:

1. The first budget generation will be a “flat” or status quo budget based on **5% reduction from** the 2011-12 budgets for 4000 accounts (supplies), 5000 accounts (services) accounts and 6000 accounts (equipment).
2. The 2011-12 budget will be loaded into the program review tables as the starting budget for 2012-2013.
3. Please verify all full-time administrators, faculty and staff (names will be provided by the Business Office for everyone who is currently being paid out of your budgets).
 - a. Inform the Business Office of any discrepancies or missing names.
 - b. Include positions that are not currently filled but are 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 ~~6,400~~ **6,200** FTES for fall, 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 (template to be provided in the near future).
 - c. Summer must be shown separately (fund 11002).
5. Although each budget area lead may adjust budgeted amounts within each fund and account, the fund total shall not exceed **95% of** the 2011-12-budgeted amount.
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 guidelines.
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 cost must be placed in a separate resource allocation table and reviewed prior to being entered into the 2012-13 budget (not available yet).