

Imperial Valley College

Annual Program Review Budget Development Guidelines: 2013-2014

Suggested General Instructions:

1. The first budget generation will be a “flat” or status quo budget based on the 2011-12 actual amount spent for 4000 accounts (supplies), 5000 accounts (services) except for account 4320 (Instructional Supplies). All capital equipment request (except library books) must be entered separately utilizing the add resource request option.
2. The budget for instructional supplies will be based on your total FTES proposed to be generated by each instructional division multiplied by the unit value per each FTES. The unit value per each FTES will be calculated by taking the FTES generated during 2011-12 by each instructional division and then divided by the total dollar amount spent during 2011-12 in account code 4320 within each instructional division.
3. Each department head is responsible for making sure that the appropriate amount is budgeted in the correct account code.
4. 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.
5. Enter total dollars projected for overload, adjunct, professional experts, student help and extra duty agreements needed to generate 6,559 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.
 - c. Summer must be shown separately (fund 11002).
6. Although each budget area lead may adjust budgeted amounts within each fund and account, the fund total shall not exceed the 2011-12 actual amount spent (except for account 4320 – Instructional Supplies).
7. Variances (positive or negative) will need to include a rationale.
8. 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.
9. 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.
10. 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.