

Imperial Valley College

Annual Program Review Budget Development Guidelines: 2015-2016

General Instructions:

Draft

1. The first budget generation will be a “flat” or status quo budget based on the 2014-15 most recent budget as adjusted for 4000 accounts (supplies) and 5000 accounts (services). ***Each department will be responsible for making sure that each budget line item is entered in SPOL for the budget year and for the two following two years to complete the three year projection. Also each department will make sure that the status quo budget total does not exceed the total budgeted in the 2014-15 4000s and 5000s categories.*** All capital equipment (6000 accounts) requests (except library books (6310)) must be entered separately utilizing the enhanced request option.
2. Each department head is responsible for making sure that the appropriate amount is budgeted in the correct account code.
3. Please verify all full-time administrators, faculty and staff (names will be provided by the Business Office for everyone who is currently (as of September 30, 2014) being paid out of your budgets). ***Department Heads must provide*** the following information to the Business Office:
 - 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.
4. The Instruction Office and Human Resources Department will work with the Business Office to project a total budget for all Faculty and Staff, overload, adjunct, professional experts, stipends and extra duty agreements.
5. Department Heads are responsible for entering budgets for Student help and over time for classified staff following the same guidelines in item #1 above.
6. Total projected FTES is 6,942. This amount assumes the college maintains its 2014-15 base of 6,873 FTES and grows 1% in 2015-16 utilizing all 4 terms, Fall, Winter, Spring and Summer.
7. All budgeted dollar amounts must be entered in the appropriate FUND ORG ACCT PROG.
8. Summer must be shown separately (fund 11002), Instructional Salaries, Staff Salaries, supplies and/or services.
9. Winter must be shown separately (fund 11701), Instructional Salaries, supplies and/or services.
10. Variances (positive or negative) will need to include a rationale.
11. 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 Budget Principles Guidelines and Priorities.
12. 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.
13. 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 in the enhanced request column in SPOL.