Columbia College Budget Development Process for 2016-17

Reviewed and approved by College Council – 1/22/2016
Reviewed and approved by Academic Senate – 1/29/2016

In order to ensure transparency and broad-based input into the budget development process, Columbia College is committed to following its standing practice of zero-based budgeting as delineated below. Steps are listed in order, along with a tentative timeline, and designed to meet district deadlines as distributed to the colleges in December 2015 and displayed on page 4 of this document.

This budget development process is defined for the following:

- Fund 11 discretionary accounts – 54000 & 55000 object codes – Items #1-9 below
    - Salary and benefits for regular employees will be excluded and addressed via the college's usual hiring prioritization processes.
    - PTOL budgets will be reviewed with Admin Council and adjusted to meet our enrollment targets.
- Fund 12 – Lottery allocations – Subfund 5290 – Item #10 below.
    - Remaining Fund 12 accounts will be set up by divisions per usual district procedures.
- Instructional Equipment and Library Materials Funds – IELM – Item #11 below.

Steps in Budget Development

1. VPCAS prepares a spreadsheet, by responsibility, activity, and object codes, demonstrating actual expenses for the 2012-13, 2013-14, and 2014-15 fiscal years, along with a column for "2016-17 Budget Request", and distributes this to budget managers. (January 2016)

2. Budget managers pull reports showing current budget and actual expenses for the 2015-16 fiscal year. (January-February)

3. Budget managers review the history of actual expenses and current year budget-to-actual with faculty and staff in their areas to gather input on future directions.

    a. Equipment and supply requests identified in program reviews should be addressed, if possible, through this process. Overall supply needs should be determined and when possible should be covered by lottery funds (see #10).

     b. Items identified in program review needing larger infusions of funding will be prioritized based on receipt of IELM, Block Grant, or other special one-time funding (see #11 below).

4. Budget managers prepare budget requests for the 2016-17 year based on previous years' trends, current year budget-to-actual analysis, and input from faculty and staff in their areas. Augmentations to each budget's overall total should be explained on a line-item basis. (Ex: We need an additional $500 in this category for X.) Minor shifting between line items is expected and supported. (January-early February)

     a. Budget requests must be submitted electronically on the spreadsheet/form distributed by the VPCAS.

5. Budget managers present their prepared requests to those in their area for review. (mid-February)

6. Budget managers forward their requests for 2016-17 to the VPCAS to be compiled. (early March)

7. VPCAS compiles all budget requests, reviews compiled document with President and other VPs, then with Admin Council. Adjustments are made to reflect available budgets. (mid-March)

8. Budget managers are presented with feedback regarding their budget requests, including suggested adjustments/reductions, and provided an opportunity for further input. (late March)

9. College budget is forwarded to the district for input as the 2016-17 Budget for Columbia College. (Early April).

10. Lottery monies (Subfund 5290) will be distributed in a similar fashion, with broad discussion, an analysis of past years' expenses, a comparison of budget-to-actual for the current year, and culminating in a budget request for each area for supplies, duplicating, library materials, and software licensing as is applicable. Centralized costs for black-and-white duplicating for instructional purposes will remain with the IMC and paid using Lottery funds. Departments will need to budget for color and other higher-cost duplicating needs, using lottery funds for instructional purposes and other funds (11 or 12) for non-instructional duplicating. (That is, if a department needs color photocopies, they should request a line item for instructional duplicating as part of their lottery request and/or a line item for non-instructional duplicating as part of a fund 11 request or fund 12 budget.)

     a. Because department-specific lottery allocations have only occurred for one of the previous three years, requests for 2016-17 are to be based on 2015-16 actual lottery expenses as well as other instructional supply expenses from other funds and subfunds.

b. Lottery fund requests must be submitted on the spreadsheet/form distributed by the VPCAS.

11. Instructional Equipment and Lottery Materials – IELM – The district has allocated $150,000 of IELM funding to Columbia College for expenditure in the 2015-16 academic year*. The college will allocate these funds toward needs identified in departmental program reviews and/or toward college-wide instructional equipment needs (e.g. computer replacement, classroom presentation technology).

a. Departments need to update their Program Reviews by February 15.

b. Divisions rank submitted resource requests by February 22.

c. Media/Technology staff prepare ranked, itemized list of instructional equipment needs by February 22.

d. Admin Council will be joined by the Director of Media and Technology Services to review submitted lists, identify needs that can be funded through alternative funds, and recommend allocation of IELM funding toward items on the ranked lists. This process will involve lists provided by

i. Arts, Sciences, & HHP

ii. CTE

iii. Student Services (primarily Library)

iv. Media/Technology. (Redundancy of listed items between Media/Technology and other lists is to be expected.)

e. The recommendation of this augmented Admin Council meeting will be forwarded to College Council for review and discussion

f. IELM will be used to fund as many items on the final ranked list as possible. Additional needs will be funded if/when other discretionary funding becomes available.

* At the conclusion of 2014-15, there was approximately $18,000 of the 2014-15 IELM allocation remaining. These funds were spent early in the 2015-16 fiscal year toward the remaining items from the 2014-15 disbursement. Because of slight excess in costs, we have approximately $148,000 in remaining IELM funding to allocate for 2015-16.

Calendar distributed by YCCD Fiscal Services:

2016-2017 Budget Planning Timeline
January 2016

o **January 8** – Controller works with IT to create new FileSuite in Colleague (Datatel)

o **February 2*** – Budget Analyst sends salary and fringe benefit data to Budget Managers via Excel spreadsheet

o **March 2*** – VP's of Administrative Services & Central Services Budget Managers return final changes to salary and fringe benefit data to Budget Analyst

o **March 11** – Executive Vice Chancellor distributes budget targets

o **April 1** – Senior Accountant imports salary and fringe benefit data into Colleague (Datatel)

o **April 11** –VP's of Administrative Services & Central Services Budget Managers submit budgets for operational/discretionary expenses (e.g., supplies, services, equipment) to Senior Accountant

o **April 18** – Senior Accountant imports operational/discretionary expenses into Colleague (Datatel)

o **May 24** – Deadline for Board Agenda items

o **June 8** – June Board Meeting – TENTATIVE BUDGET

o **September 14** – September Board Meeting – FINAL BUDGET

* Dates do not change from year to year