

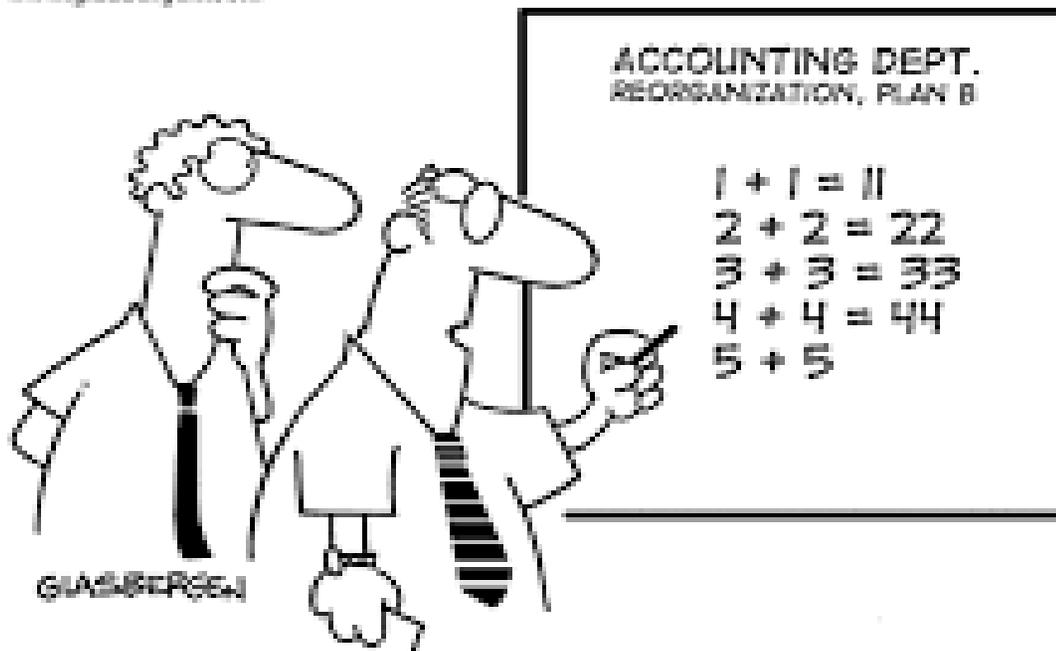
GUAM COMMUNITY COLLEGE

GovGuam and NAF
Budget Preparation
For

FY 2019

BUDGET

Copyright 2005 by Randy Glasbergen.
www.glasbergen.com



"For years, we've been playing by old rules and the results have been dismal. It's time for a bold new direction!"

Topics to Discuss

GCC Process (How does the Budget Fit In?)

- Budget timeline
 - Departments
 - GovGuam
 - NAF
 - GCC



Topics to Discuss, Cont'd.

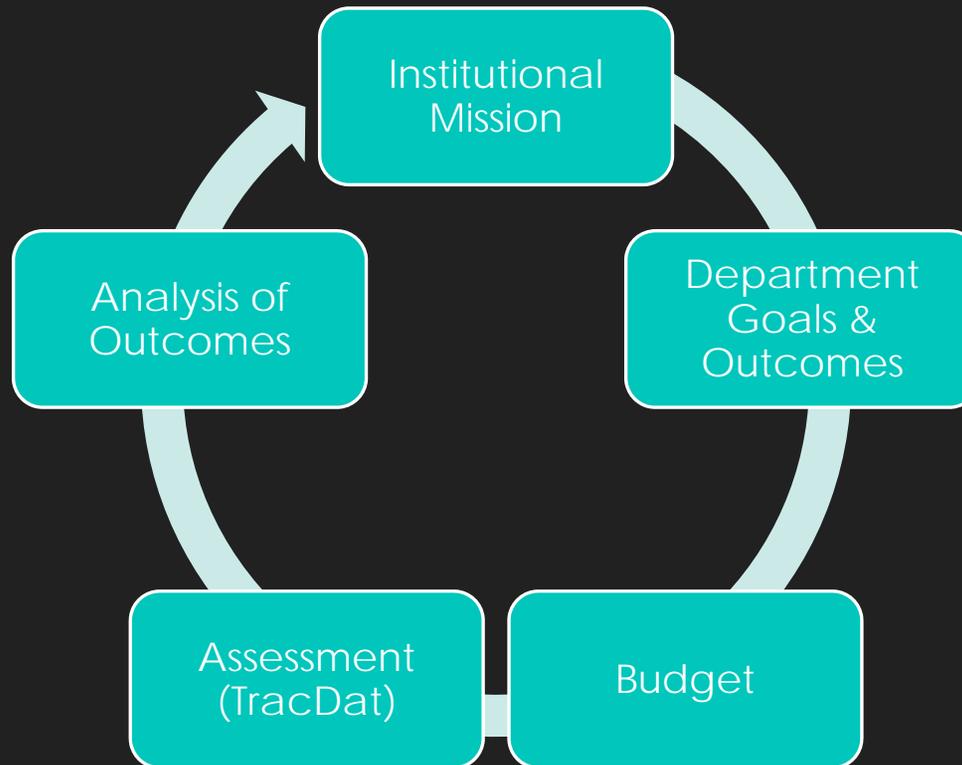
Budget Guidelines

Department Budget developed by DCs, Program Managers

- Budget alignment with Tracdat Assessment; Goals, Performance Indicators and Proposed Outcomes. (3-5) of each must be submitted.
- Integrating Program Review Into the Budgeting and Planning Process
- Required forms



GCC Process



GovGuam Budget Timeline

- **November 2017**
 - BBMR provides budget instruction to all GovGuam agencies.
- **02/15/18**
 - **Agencies submit final budget request to BBMR & Governor.**
- **June 2018**
 - BBMR submits the recommended budget for the entire GovGuam to the legislature.
- **July 2018**
 - The legislature reviews, conducts public hearings, and passes the budget bill.
- **Sept. 2018**
 - The Governor signs the budget bill into law.

GCC Budget Timeline

○ What is our timeframe?

11/15/17 5pm

- Department Budgets, goals, due to Deans or AVP for Academic Affairs departments.
- Budgets for non-academic departments due to Division Heads

11/30/17 - Submission of all budgets to Business Office (submit all budgets to Vivian Cruz, vivian.cruz@guamcc.edu and Cheryl San Nicolas cheryl.sannicolas@guamcc.edu)

12/1-1/5/18 - Budget compilation process by Business Office

Jan 2018 - Budget reviewed by Resources, Planning and Facilities and College Governing Council Committee

Feb 2018 - Presentation of Budget and Approval by the BOT

Feb. 15, 2018 – Deadline for Budget Submission to BBMR & Legislature

GCC Budget Guidelines

- Program Performance Base Budget

- Requirements

- Goals (3-5)

- Performance Indicators (3-5)

- Proposed Outcomes (3-5)

GCC Budget Guidelines

○ Budget Fund Information

- Fund 1 – GovGuam
- Fund 4 – MDF
- Fund 5 – GF Apprenticeship Supplemental
- Fund 11 – Tuition and Fees
- Fund 12 – Special Projects, CE

○ Budget classifications

- 220 Travel
- 230 Contractual
- 240 Supplies
- 250 & 251 Equipment / IT Equipment
- 450 capital outlay
- 290 Miscellaneous

GCC Budget Guidelines

Budget Priorities

- **Baseload – departments baseline needed to operate.**
 - Please consider what your department is currently receiving and identify the baseline funds to operate and funding needed to provide for contractual services.
 - The base budget will be reflective of the programs and responsibilities of each department.
- **Separate Growth Budget presentation for FY 2019**
 - Increase request must be tied to Assessment **(It is the departments responsibility to provide assessment data to support growth request)**
 - Must have a separate Performance Budget
 - Goals
 - Performance Indicators
 - Proposed Outcomes

GCC Budget Guidelines

○ HR Office

- Personnel Services Budget : Salaries, benefits, promotion, increments, night differential/hazardous, and personal leave paid out.
- Current Staffing Pattern: Costs of salaries and benefits for all active employees.
- Proposed Staffing Pattern: Crucial positions that are reviewed and agreed across the institution (inclusive of vacancies).

○ MIS Office

- Lab supplies and equipment
- Annual service/maintenance contracts
- Replacement of IT equipment using Technology Fee

GCC Budget Guidelines

- Facilities/Maintenance
 - power, water, telephone, copying services, long distance calls/fax, custodial, security services.
- Materials Management
 - Insurance coverage
- Requests
 - Computer
 - PC - \$1,400 (low end) and \$1,800 (high end)
 - Laptop - \$1,300
 - Mac – Actual cost
 - Other (UPS, software) \$400
 - Supplies and materials – Increments of \$500

Budget Guidelines

DCs/Managers - Departmental Budget

- **Narrative data** (for Performance Based Budgeting & Assessment linking)
 - Goals (3-5 each)
 - Performance indicators (3-5 each)
 - Proposed outcomes (3-5 each)
- **Non-Personnel Services**
 - Satellite programs
 - Travel expenses
 - Contractual services
 - Supplies & materials
 - Equipment (less than \$5000)
 - Capital outlay (more than \$5000 per item)



Reminder
Tie all three
together

Required Forms

- **2019 BOT department goals** spreadsheet. The file should be saved as for example department 1000: *1000_2019_BOT_department goals.xls*
- **FY2019 GCC Budget Request template** - ensure that the department (organization) code is in the file name (i.e. **1000_2019_BOT**):
 - Enter the fund in column B (i.e. General Fund = 1, MDF = 4, Tuition and Fees = 11, and CE/Special Projects = 12).
 - Note: Budget request for each FUND must be provided separately in excel format **(NOT PDF)**.
 - The budget allocation for tuition and fee revenues is allocated based on BOT policy and Board resolution. (See BOT 5-2006, BOT 11-2000).
- **FY2019 NAF budget course fee request form** - Departments with an associated approved course fee. Provide any supporting documentation to support calculations.
- **FY2019 NAF Budget Special Projects request form** – Used by departments running special projects that will run through the Continuing Education Office.

Other Information

- Daily reports are accessed thru. Self-Banner Self-Service
 - Budget Queries
 - Shows YTD expenses, encumbrances, and *available balance*.
 - Encumbrance Queries
 - Shows PO(s) that are *still encumbered (= not received and still available balance on PO)*. Allows you to drill down on PO's on your department.
 - PO(s) that are no longer needed (6 months or older)
(Departments responsibility to finalize and close out)



Other Information

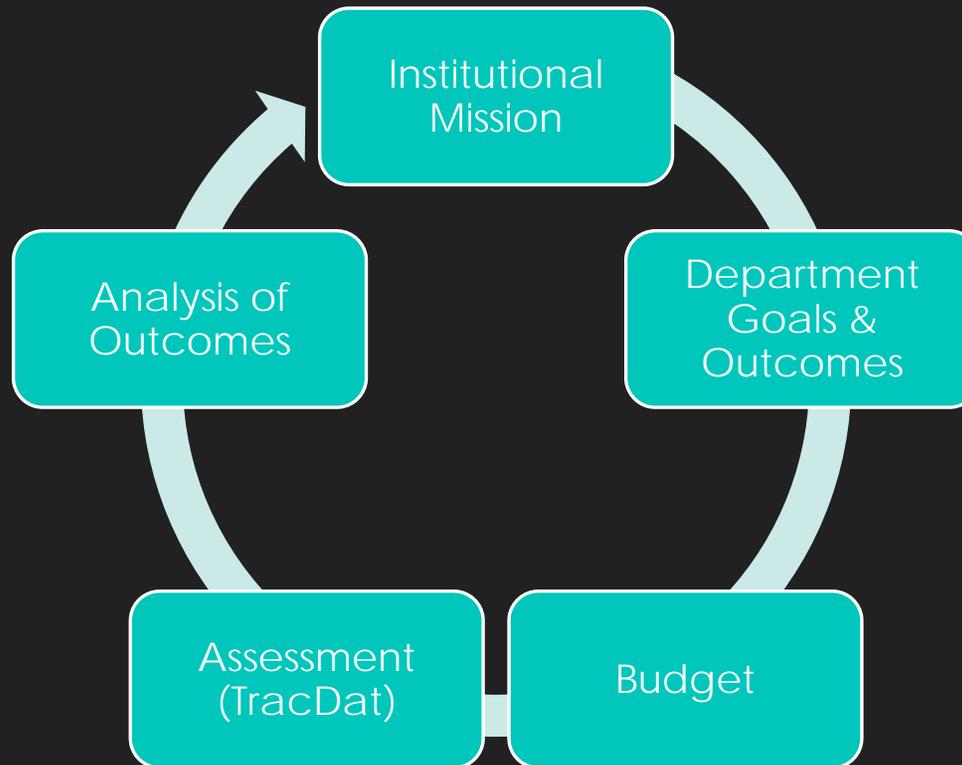
- Technology Fee
 - 50% is set aside in a special fund for computer labs, software, multi-media projectors, and other related upgrades.
 - This fund is managed by MIS
 - MIS will develop a plan to systematically replace or upgrade all computer labs.
 - Approved by Technology Working Group



Budget Transfer Guidelines

- **Across funds**
 - It is **not** allowed.
- **Across divisions**
 - Requires authorizations from the division heads.
- **Personnel Services vs. Non-Personnel Services**
 - **No** transfer is allowed without the approval of the Vice President for Finance and Administration.
- **Contractual Services / Capital Outlay**
 - Transfer in or out requires **major** justification for **both** the new and the replacement items.

GCC Process

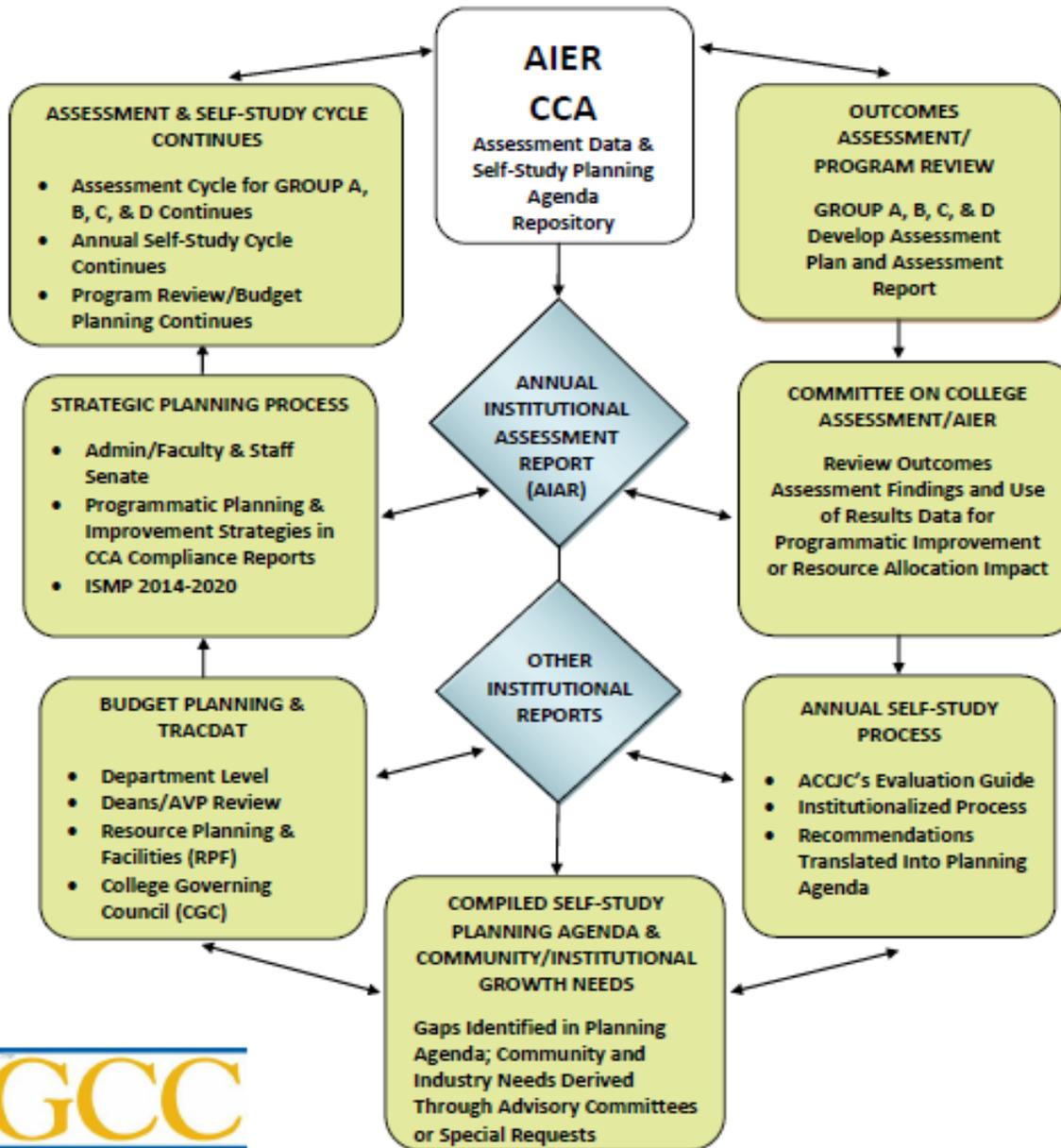


ACCJC Standard Requirement

○ Standard III.D.1.d

- The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.

DATA-DRIVEN DEDICATED PLANNING (3DP) PROCESS



Department Goals
and Objectives

- Group Goals
- Program Goals
- SLOs

Performance
Indicators

- Means of Assessment & Criteria

Proposed
Outcomes

- Data Collection Status/ Summary of Results

Linking Budget
to

Tracdat &
Assessment

Identify gaps

- Additional Program budget needs
- Personnel
- Equipment
- Supplies

Identify program changes

- Reduce program size
- Place program on the shelf
- Grow program



Analysis of Outcomes

- TracDat - provides information on budget implications
- Information given to Deans for institutional departments; Division heads for administrative departments.
- Budget Implications identified supports budget requests.

Use of Assessment Results for Budget Planning

Thank you!

- Please remember the timelines for your budget due dates.

