



GUAM COMMUNITY COLLEGE

**GovGuam and NAF
Budget Preparation
For
FY 2015**

Topics to Discuss

- Budget timeline

- Departments
- GovGuam
- GCC

- Budget Guidelines

- Department Budget: DCs, Program Managers
- Budget alignment with accreditation requirements; Goals, Performance Indicators and Proposed Outcomes. (3-5) of each must be submitted.



Topics to Discuss, Cont'd.

- Budget Guidelines
 - Budget fund request should be indicated based on the following:
 - Fund 1 – GovGuam
 - Fund 3 - TAF
 - Fund 4 – MDF
 - Fund 11 –Tuition and Fees
 - Fund 12 – Special Projects, CE



GovGuam Budget Timeline

- 11/15/14
 - BBMR provides budget instruction to all GovGuam agencies.
- 02/15/15
 - Agencies submit final budget request to BBMR/Governor.
- June 2015
 - BBMR submits the recommended budget for the entire GovGuam to the legislature.
- July 2015
 - The legislature reviews, conducts public hearings, and passes the budget bill.
- Sept. 2015
 - The Governor signs the budget bill into law.

GCC Budget Timeline

- What is our timeframe?

11/14/14 5pm

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

12/1/14

- 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)

12/2-1/4/15

- Budget compilation process by Business Office

Jan 2015 -Budget reviewed by Resources, Planning and Facilities and College Governing Council Committee

Feb 2015 - Presentation of Budget and Approval by the BOT

Feb. 15, 2015 – Deadline for Budget Submission to BBMR & Legislature

GCC Budget Guidelines

- Program Performance Base Budget
 - Requirements
 - Goals (3)
 - Performance Indicators (3)
 - Proposed Outcomes (3)
 - Budget classifications
 - Travel, contractual, supplies, equipment, IT equip., capital outlay, miscellaneous.

GCC Budget Guidelines (2)

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 2016

- Increase Request must be tied to Assessment

GCC Budget Guidelines (3)

- **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 (4)

- Facilities/Maintenance
 - power, water, telephone, copying services, long distance calls/fax, custodial, security services.
- Materials Management
 - Insurance coverage
- Requests
 - Computer
 - PC - \$1,250 (low end) and \$2,100 (high end)
 - Laptop - \$1,600
 - Mac – Actual cost
 - Other (UPS, software) \$400
 - Supplies and materials – Increments of \$500

Budget Guidelines (5)

DCs/Managers - Departmental Budget

- **Narrative data** (for Performance Based Budgeting & Accreditation 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)

Other Information



k1715923 www.fotosearch.com

- Daily reports are accessed thru.
Banner Self-Service

- Budget Queries

- Shows YTD expenses, encumbrances, and *available balance*.

- Encumbrance Queries

- Shows PO(s) that are *still encumbered*. Allows you to drill down on PO's on your department.
- PO(s) that are no longer needed (6 months or older)

Required Forms

- **2016 BOT department goals** spreadsheet. The file should be saved as for example department 1000: ***1000_2016_BOT_department goals.xls***
- **FY2016 GCC Budget Request template** - please ensure that the department (organization) code is in the file name (i.e. ***1000_2016_BOT***):
 - Enter the fund in column B (i.e. General Fund = 1, MDF = 4, Tuition and Fees = 11, and CE/Special Projects = 12).
 - The budget allocation for tuition and fee revenues is allocated based on BOT policy and resolution. (See BOT 5-2006, BOT 11-2000).
- Departments with an associated approved course fee, must complete the following:
 - Fill out the *FY2016 NAF budget course fee request form* (see attached). Provide any supporting documentation as necessary.
- Departments running special projects will request for budget allocation by filling out the *FY2016 NAF Budget Special Projects form*

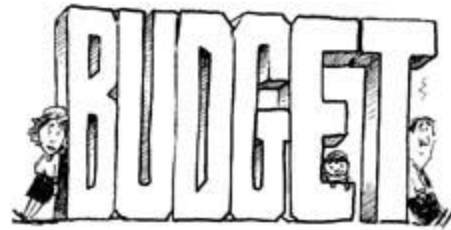
Other Information

- Technology Fee

- 50% is set aside in a special fund for computer labs, software, 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 College Technology Committee

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.

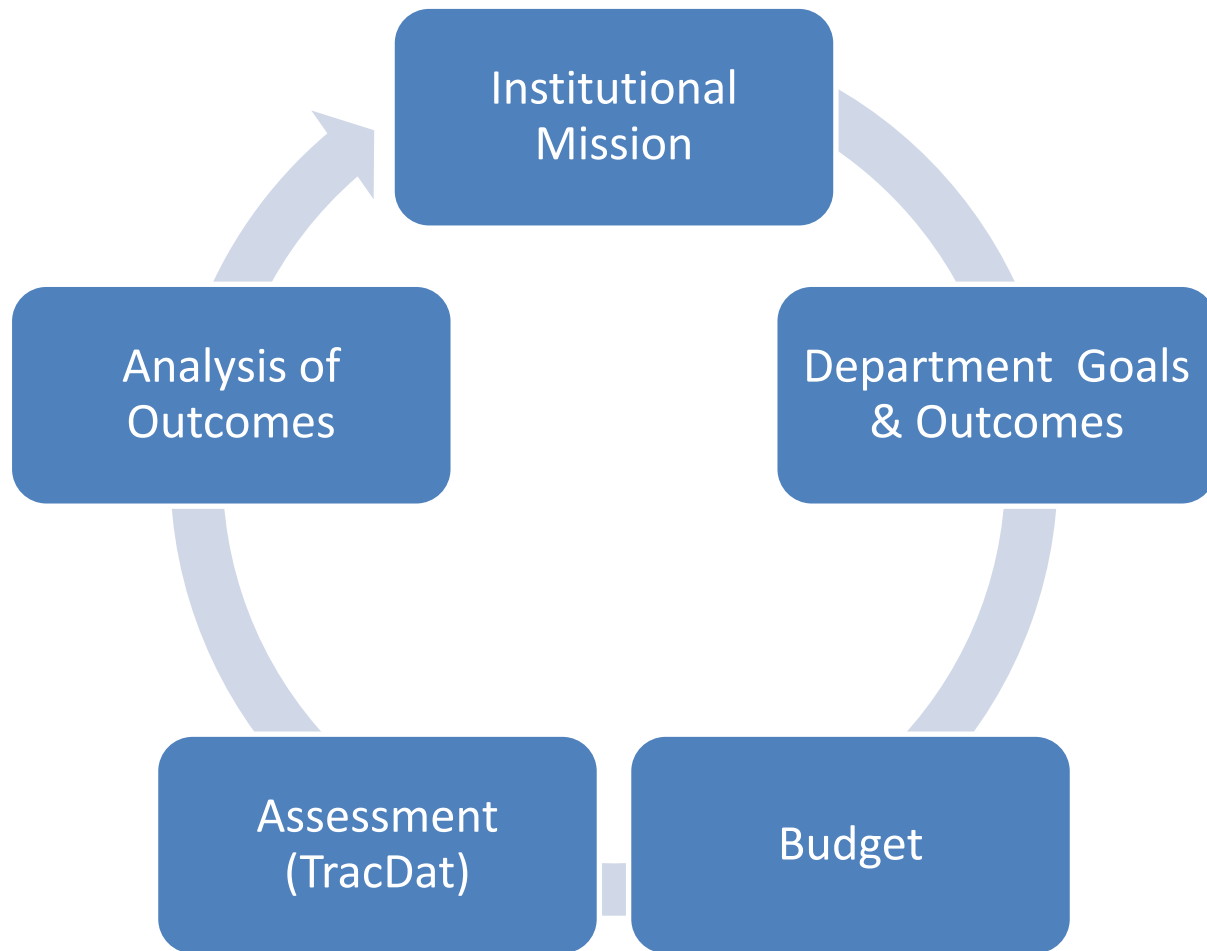


- Thank you.
- Please remember the timelines for your budget due dates.

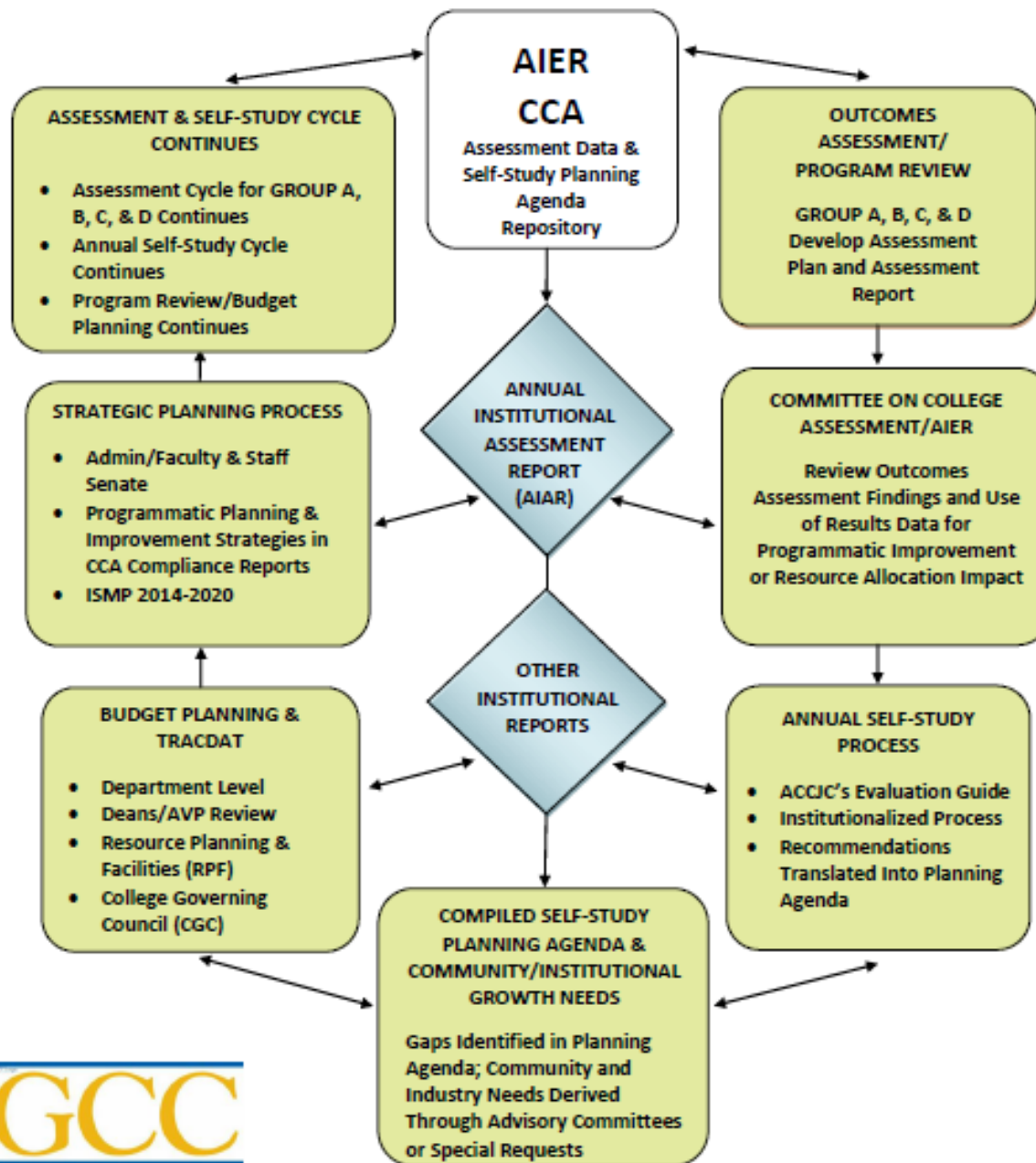
Requirement

- Standard III.d.1
 - 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.

GCC Process



DATA-DRIVEN DEDICATED PLANNING (3DP) PROCESS



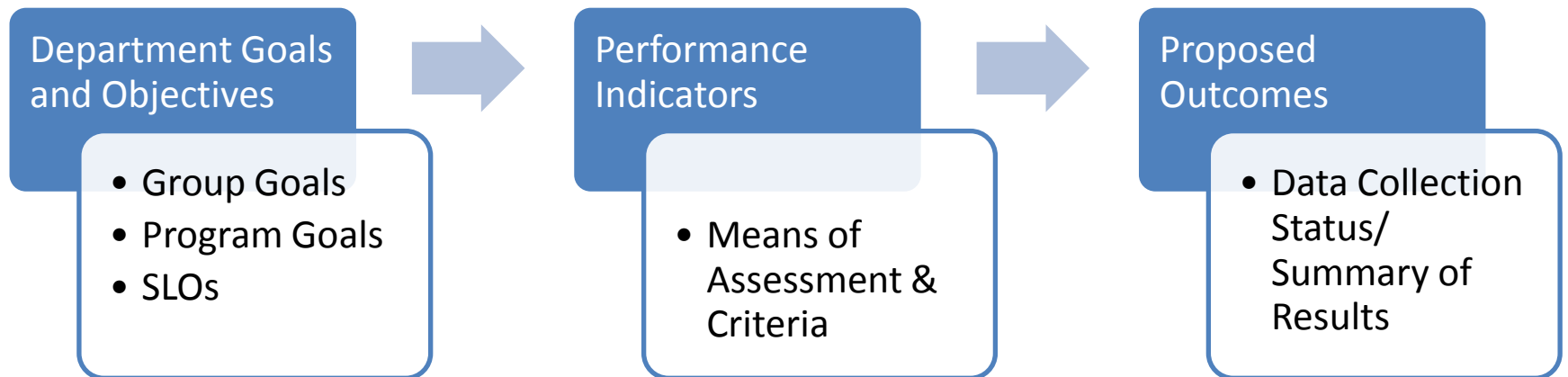
Department Budget Request

- Departmental programs and Administrative Units define the following:
 - Budget Departmental Goals and Objectives
 - Budget Performance Indicators
 - Budget Proposed Outcomes

Planning Department Development



Linking Budget to TracDat



Analysis of Outcomes

- Identify gaps
 - Additional Program budget needs
 - Personnel
 - Equipment
 - Supplies
- Identify program changes
 - Reduce program size
 - Place program on the shelf
 - Grow program

Use of Assessment Results for Budget Planning

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