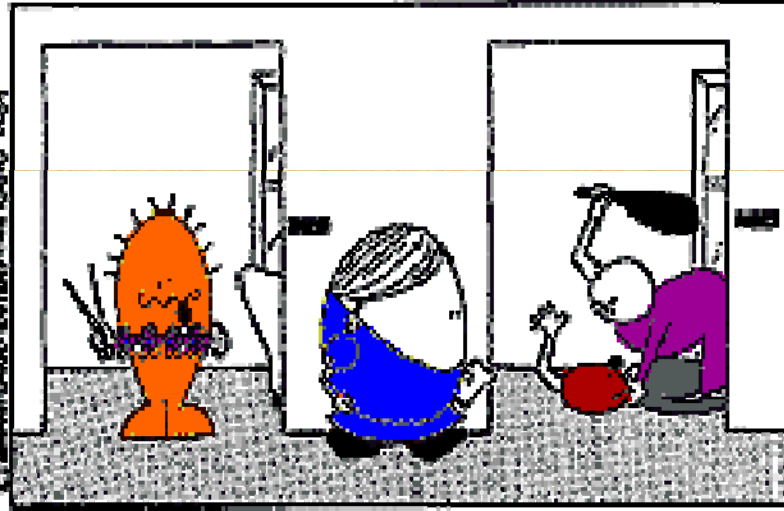




# GUAM COMMUNITY COLLEGE

Budget Preparation  
For  
FY 2013

GRANTLAND®



BUDGETING BRINGS  
OUT THE BEST  
IN EVERYONE

10/10

# Topics to Discuss

- Budget timeline

- Departments
- GovGuam
- GCC

- Need more money?

- Lab Fees
- IT Replacement/upgrade
- Special Projects
- Federal Funds

- Budget Guidelines

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



# GovGuam Budget Timeline

- 11/15

- BBMR provides budget instruction to all GovGuam agencies.

- 02/15

- Agencies submit final budget request to BBMR/Governor.
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- 06/01

- BBMR submits the recommended budget for the entire GovGuam to the legislature.

- 08/31

- The legislature reviews, conducts public hearings, and passes the budget bill.

- 09/30

- The Governor signs the budget bill into law.

# GCC Budget Timeline

- What is our timeframe?

**12/16/11 5pm**

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

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**12/22/11**

- Submission of budgets by Deans to Business Office (submit all budgets to Vivian Cruz, [vivian.cruz@guamcc.edu](mailto:vivian.cruz@guamcc.edu) and Cheryl San Nicolas [cheryl.sannicolas@guamcc.edu](mailto:cheryl.sannicolas@guamcc.edu))

**12/23-1/6/12**

- Budget compilation process by Business Office

**Jan 2012** -Budget reviewed by Resources, Planning and Facilities and College Governing Council Committee

**Feb 2012** - Presentation of Budget and Approval by the BOT

**Feb. 15, 2012** – 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

- 100% of the approved FY2010 budget
- Departments may reclassify amounts within their department.

### Growth Adjustment (submitted on separate budget request)

- Requests for increases in budget or growth budgets must be done in relation to changes in programs or departments that require additional funding. Examples include, new curriculum, additional classes, added department functions. The growth budget must include the following information:
  1. New goal, performance indicators and outcomes must be included.
  2. Description and reason for requested growth budget
  3. Classification and cost of growth budget. Adjust for new programs or educational program growth



# GCC Budget Guidelines (3)

- **HR Office**

- **Personnel Services Budget** : Salaries, benefits, promotion, detail/acting pay, 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.

- **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, xerox services, long distance calls/fax, custodial, security services.
- Materials Management

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- Requests
  - Computer
    - PC - \$1,320.00 (low end) and \$2,400.00 (high end)
    - Laptop - \$2,000.00
    - Mac – Actual cost
    - Other (UPS, software) \$400
  - Supplies and materials – Increments of \$500

# Budget Guidelines (5)

## DCs/Managers - Departmental Budget

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

# Need More Money?

- Daily reports are accessed thru. Service

- Budget Queries

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

- Encumbrance Queries

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



# Need More Money?

- 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.

# Special Projects

- Setting up special projects with the organization (through CE).
  - Signed contract (or PO)
  - An approved Course Permission Form.
  - A Revenues & Expenses Budget Form.
- 15% Administrative costs
- 10% Continuing Ed. Courses
- 15% Dept. Incentive
  - *for invoices that are paid in full*

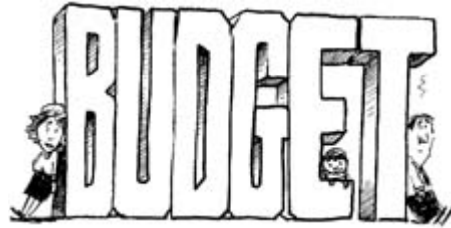
# Budget Transfer

- Budget Transfer moves budget from one account to another, either within a department or between various departments
- Requires approval of the Department Managers and/or the appropriate Vice Presidents.

# 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.