

### 4.3 Budget Development

A. References: None

B. Background and Purpose

Windward Community College is committed to an open and inclusive budget development process that utilizes the College Mission and the Windward Strategic Plan as the primary documents for prioritization of all discretionary expenditures. The Strategic Plan will be reviewed for revision annually in response to program reviews and critical changes in the college environment.

C. Annual Operating Budget Development

In spring of each year, Deans and Directors will work with their units to develop operating budget requests for the upcoming year. Justifications will be prepared based on demonstrated need (program review and assessment data), college priorities (current Strategic Plan), and emergency circumstances. Requested budget items will be prioritized by each unit. These requests and justifications will be submitted to the Budget Committee in April.

In April and May, the Budget Committee will review the requests and recommend expenditures based on justifications. When requests exceed anticipated available funds, the Budget Committee will recommend prioritization and adjustments using the strategic plan priorities. In June, the administration will determine the beginning operating budget for the year considering Budget Committee recommendations, other sources of funds, etc.

Attachment 1 contains the timetable and procedures for development of the college Operating Budget

D. Biennium Budget Request Development

In December of each year, department progress reports and plans, and scheduled program reviews will be completed. In January, the College Planning Committee will review the Strategic Plan using the newest program reviews and evaluative reports. As indicated by the reviews, strategic actions and priorities will be updated. The Budget Committee will then make biennium request recommendations based on the resource needs identified in the Strategic Plan.

In late spring, the administration will review the Budget committee list of prioritized needs and draft a budget request. The draft request will be shared with the Budget Committee. Over the summer the budget request will be adjusted as necessary to meet system guidelines. The Budget Committee will be kept informed, and consulted as needed.

Attachment 2 contains the Timetable for Biennium Budget Request Development.

E. Supplemental Budget Request Development

In most supplemental budget years, colleges are instructed by the executive offices, and in turn the central administration of the University, that only health and safety items may be requested .

When additional requests are allowed, specific instructions from the system office will provide parameters. The Director of Administrative Services will create a detailed list of unfunded Program Change Requests from the biennium request that meet the supplemental criteria.

The Budget Committee will review that list and recommend priorities based on Strategic Plans and available program information.

The Administration will then finalize the request. The request will be shared with the college via the listserv and webpage.

F. College Financial Planning

In addition to annual operating budgets, biennium and supplemental budget requests, the administration and the Budget Committee will work together to develop long term financial plans for the college addressing existing and potential sources of funds.

G. Effective Date:

August 22, 2005

Attachment 1  
Operating Budget Development Timeline and Procedure

February

I. Director of Administrative Services to calculate:

+General Fund Appropriation (based on prior year)  
+Projected Tuition and Fee Revenues  
-Restrictions, Assessments/Assumptions

Starting Total

-Filled regular personnel costs  
-Utilities and other fixed costs, based on prior year

Subtotal of Non-discretionary

Starting Total – Non-Discretionary = Discretionary Total

-Essentials at prior year actual costs

Adjusted Discretionary Total

April

II. Deans and Directors to submit requests with justifications for:

Student help (prior year base)/Casual/OL (increases over essentials)  
Filling vacancies  
Supplies and Other (increases over essentials)  
Equipment

Justifications for “discretionary” funds will be based on demonstrated need (program/program review or assessment data), college priorities (Strategic plan), and/or emergency circumstances.

April/May

III. Budget committee to review requests and recommend discretionary expenditures based on justifications. For budget exceeding adjusted discretionary total, committee will recommend prioritization and/or adjustments.

June

IV. Administration to determine beginning operating budget for year considering budget committee recommendations, other sources of funds, etc.

September

V. Budget document to be posted on college web page.

September, January, April

VI. September, January and April adjustments will be based on actual expenditures, and new information. The Budget Committee will be consulted on adjustments among programs. Revised budgets will be posted on the web page.

Attachment 2

Biennium Budget Request Development

December

Program Reviews, Progress Reports and Department Plans completed  
Evaluative information available on programs, action plans developed

January

Strategic Plan Review/Update (Planning Committee)  
Resources needed for Strategic Actions identified

February

Budget Review/Recommendations (Budget Committee)  
Resources needed for Strategic Actions prioritized

March- May

Administration reviews prioritized requests and drafts biennium budget request. Draft budget request shared with Budget Committee.

April- August

Budget request adjusted as necessary to meet system guidelines. Budget committee kept informed, consulted as needed.

September

UH system budget request sent to BOR

Attachment 3  
Supplemental Budget Request Development

Note: UH System instructions on Supplemental Budget request development instructions may super-cede the following college procedure.

1. Director of Administrative Services to provide detailed list of unfunded Program Change Requests from the biennium request.
2. Budget Committee to recommend priorities based on Strategic Plans and available program information.
3. Administration to determine what to aid for based on recommendations from the Budget committee.