

**BEVILL STATE COMMUNITY COLLEGE**

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# **Budget Development Process 2008-2009**

**prepared by**

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**Zero-based budgeting forms the core of the BSCC budget process.**

**This technique will provide for analysis of budget requests without an implicit commitment to sustaining past levels of funding. This approach will assure that the budget is fundamentally sound, reflecting quality planning, and the true operation of the College.**

# Directives:

- Any and all expenditures covered by restricted funds should not be included in the unrestricted budget and restricted budget managers will be responsible for including all such expenditures on their budgets.
- Managers of unrestricted funds are directed to coordinate with restricted budget managers to ensure non-duplication.
- Note: Federal and State Grant budget managers will meet with the President's Cabinet to discuss budget development and implementation of Adult Education, Wired, DOL, and TRIO Grants. From these meetings information will be disseminated to appropriate budget managers regarding personnel being paid from restricted and unrestricted budgets.

# Directives:

- **Administrators and budget managers will adhere to the final budget document.**
- **Administrators and budget managers will avoid deficit spending.**
- **When the final budget is approved and published by the President's Cabinet, College-wide administrators will be directed to meet with their personnel to present final functional budgets in hard-copy form. A question and answer discussion will be available during this meeting to assist budget-managers with implementation procedures and provide detailed information regarding approved prioritized needs.**

# Specifications:

- **Copy machines and copy paper will be placed in a 1-01 account/Central Budget. The Vice President of Finance will then be responsible for placing these items in the budget.**
- **Normal maintenance and supply expenses should be included on campus-based budgets. (plumbing, housekeeping & cleaning supplies, light bulbs, landscape contracts, HVAC filters, elevator contracts, fire alarm system services, etc.)**
- **Renovation/Upgrade projects (painting, remodeling) should be included on the Central Budget.**
  - **Note: These projects will have been identified and ranked by Campus Associate Deans, included in the needs assessment, and recommended to the Vice President of Finance for inclusion.**

# Specifications:

- Travel costs should be summarized and presented on *Budget Request Forms* in a central location by function.
  - All travel must be substantiated on the *Budget Request Form Object Code Detail Worksheet* as follows: names of personnel, events, costs (NEW)
  - Note: President's Advisory Council members will budget travel in their individual administrative budgets.
- Expenditures for technology fees must be designated according to the *College Technology Plan* and included on *Budget Request Forms*. The Vice President of Finance will consolidate projected expenditures into a central 1-01 budget.

# Specifications:

## Personnel:

- All existing full and part-time – should be placed on the *Budget Request Form Personnel Worksheet*.
- All new full and part-time (not on previous year's budget) – should be presented on the *Budget Request Form Personnel Worksheet* as follows:
  - New Position: (Title) – Estimated salary and benefits
  - Note: Do not place new positions on the *Worksheet* unless those positions have been approved.
- Each College-wide administrator would then place all new positions on the *Summary: Personnel Cost by Function Worksheet (NEW)*. This document will be submitted to the Vice President of Finance with the total functional budget.

**2008-2009  
Bevill State  
Budget  
Development  
Process**

Functional Budget Managers develop budget in concert with other appropriate personnel

Functional Budget Managers will discuss budget at budget hearings with President's Cabinet to discuss rationale for items in budget

**APPROVAL  
by June 16, 2008**

**DISAPPROVAL**

Submit budget worksheets to Vice President of Finance (**June 16, 2008**)

President's Cabinet disapproves the proposed functional area budget worksheet and sends the proposal back to Functional Budget Managers with recommendations for editing

Vice President of Finance enters budget worksheet data and determines College's financial position for the budget year.

Functional Budget Managers work with appropriate personnel to structure budget worksheets for resubmission

**Budget is acceptable to President Morrison**

**Budget is not acceptable to President Morrison**

Vice President of Finance prepares the budget for submission to DPE

**By June 30, 2008**

Vice President of Finance provides information regarding required parameters for an acceptable budget

**June 23-25, 2008**

President's Cabinet works with appropriate College administrators to restructure the budget with the required parameters

President's Cabinet then submits the restructured budget to the Vice President of Finance.

**By June 27, 2008**

Vice President of Finance prepares the budget for submission to DPE

**By June 30, 2008**