

## MEMORANDUM

February 2, 2006

**TO:** Officers, Directors, Division Deans, Department Chairs, Coordinators, etc.

**FROM:** Margie Huerta, Executive Officer

**SUBJECT:** 2006-07 Budget Process

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Enclosed are **budget process worksheets** for each unit under your direction and a **Budget Process Explanation and Completion Instructions** for the process. You will find the text underlined to highlight changes in the process for this coming year. Each set of Budget Worksheet must be approved (signed) by the Department, Division, and College administrator prior to submission. Separate Excel files are provided for instruction versus general administration budget units. By accessing the tabs on these files you will be able to enter salary and expense request information and automatically calculate the dollar impact of your request. Also included are **Budget Request Priorities** forms which will allow you to prioritize the new money needed to fund your request. These forms will be E-mailed to your administrative or division office and are available upon request. Also, a paper copy of your final approved 2005-06 budget worksheets will be provided for re-entering on the templates. Please use these new forms. Remember that major equipment requests will be considered during a separate process in the coming months.

The **timetable** for submitting your Budget Request is as follows:

Budget meetings by Department, Division, and Executive Team units (Executive, Academic, Finance, Student Services)	Before February 17
Submit completed budget requests to the Finance Officer (Andy Burke)	<b>February 22</b>
Budget presentations (hearings) to discuss and explain budget requests with the Community College Budget Committee and Executive Team	<b>March 10</b> (All-Day)
Budget recommendation (feedback) meeting for clarifying and determining priorities with the Community College Budget Committee and Executive Team	<b>March 17</b> (9:00 am)
Final deadline for consideration of recommendations / requests	March 24
Budget document prepared and submitted for approvals	April 7
Final budget distributed (subject to Regent and State approvals)	April 21

As general budgeting information, the college can expect about \$1,000,000 in new non-committed money from our enrollment growth two years ago to allocate during the budget process. This amount will fluctuate based on existing funding commitments, including the number of courses scheduled, and tuition and salary increases yet to be finalized. No single Division request should be for more than \$250,000. No overall Division schedule increase should be more than 10 percent over the previous years (by semester) actual number of courses (by credit hour) attended. Enrollment trends and strategic priorities will be also be used to approve specific Division, Department, and Programs course schedules.

**Distribution:**

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	A. Chieffo	
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K. Reddington		
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	L. Bagwell	
	J. Juarez	
(FC) S. Woods	K. Siefert	
	C. Aguilera-Goerner (Div)	
	D. Alden	
	B. Pina	
	G. Hammond	
	M. Sletten (Div)	
	J. Bradley	
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	N. Cross	
	V. Durant	
	S. Kollar	
	M. McCaslin	
	J. Ortego	
	L. Perez	
	G. Peterson	
	J. Welch (Div)	
	R. Kongs	
	T. Mount	
	J. Rentana	

## BUDGET PROCESS EXPLANATION

*Budget Request 2006-07*

The budget process is intended to enhance the financial management of the community college and the usefulness of financial information. It serves to formalize the activities of the community college for next fiscal year. Requests should correlate with our planning process. The budget process is not a forum for salary increases and they should not be included in the request: Salary increases depend on the performance evaluation process and legislative action.

Budget worksheets are prepared by each instructional and general administrative budget unit. The budget worksheets are used as the expenditure request for the coming fiscal year. The Salary Budget Worksheets are used to request new positions and instructional hours taught by part-time faculty. Operating funds are requested on the Departmental Expense Budget Worksheet. Academic Divisions need to sum the overall request for programs / budget units within the division. Justification should be provided for all new positions requested, any increase in instructional hours taught by part-time faculty, and when the amount requested for departmental expense exceeds the 2005-06 budget amount.

Please complete the salary and departmental expense worksheets using the Excel templates provided through E-mail. You will need to re-enter the 2005-06 final budget numbers from the worksheets (paper copy) provided to your Division or administrative office prior to completing the 2006-07 request. **Excel templates are provide for Instruction and General administration budget units. Working with the Tabs of the workbooks will allow you enter your salary and departmental expense requests. The dollar impact of each budget unit request will then be automatically calculated.** Excel workbook files are available upon request from the Finance Office for Academic Divisions to sum the overall request including the dollar impact. The **Budget Request Priorities** form listing, in rank order, your new position and department expense requests should be completed next. Include a brief justification on this form referencing Program Improvement Objectives when appropriate. Use the calculated Budget Request Dollar Impact amounts to show the new money needed to fund individual budget requests and for setting your priorities. A memorandum of **explanation** should support your request. Planning documents, surveys, program review data and advisory board recommendations may also be used to further justify and/or evaluate your request.

**Budget Worksheets must be reviewed, evaluated and approved (signed) by the appropriate Department, Division, and College administrators prior to submission.** Upon approval the budget worksheets are submitted to the Finance Officer (Andy Burke). Budget Hearings and review meetings are scheduled to present, discuss and explain division and particular budget unit requests. Feedback and clarification is provided throughout the process as necessary. The final approved budget will be provided to each budget unit before the beginning of the fiscal year.

## COMPLETION INSTRUCTIONS

Budget worksheets are presented by line item within the categories of regular salaries, part-time faculty salaries, and departmental expense. The current budgeted FTE and amount are in the first set of columns. Requested FTE and dollar amounts are to be included in the second set of columns.

**SALARY WORKSHEETS:** New regular and part-time faculty positions are requested on the salary worksheets. Please include only regular positions ( employees earning benefits) in the first section of the worksheets. Requests for new positions will increase the current budgeted FTE. Salary amounts are not incorporated in the request.

For regular summer and part-time instruction please include the base credit hours to be taught. Note that part-time credit hours should be separated by location of instruction for the summer sessions, fall and spring semesters (To calculate FTE divide credit hours by 30).

**DEPARTMENTAL EXPENSE WORKSHEETS:** When filling out the student salaries, other salaries, travel, supplies and services line items of the budget worksheet a dollar breakdown for each line item should be shown. Refer to current year accounting printouts to evaluate levels of expenditures to determine spending patterns. This may indicate if any base adjustments are needed.

Following are the guidelines which have been established for budgeting specific line items, any adjustments to these specific unit costs will be made as part of the process and included in your final approved budget.

### Student Salaries

1820	Work-Study Salaries	0.20 FTE and \$2,200
1810	Regular Student Salaries	0.50 FTE and \$5,500

### Other Salaries

1400	Occasional Professional	\$23 per hour instructional (ie. clinical)
		\$13 per hour administrative support
1300	Occasional Classified	\$8 per hour

*(NOTE: To calculate FTE divide hours by 2080)*

### Travel

2200	Travel	\$1,375 per faculty member; \$1,375 for sponsored student travel; and \$2,750 for clinical observation
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## COMPLETION INSTRUCTIONS (Continued)

### Supplies and Services

Dollars can be reallocated between line items or programs within community college budget units and/or divisions. **Departmental expense budgets will be automatically adjusted for the current number of telephones (5030), computers and printers (6600) in use.** Following are the established rates for internal charges. A 25% increase in Telephone Service costs is needed to cover communication line monthly fees between our many locations.

5030	Telephone Service	\$360 annual fixed cost per telephone
5200	Copy Charge	\$0.05 per copy
6600	Computer Service	Annual fixed cost are \$282 per office PC, \$174 per student PC, \$150 per office printer, \$576 per student printer, and \$270 for other peripherals

### Equipment (Operations)

The equipment line item is calculated for each instructional budget unit based on a student enrollment formula. Administrative equipment is budgeted based on a staff FTE formula. Operating budget money is intended to help maintain and/or upgrade existing classroom and office equipment. **Major equipment dollars are provided through a separate allocation process.**

**BUDGET REQUEST DOLLAR IMPACT WORKSHEET:** This worksheet is used to calculate the overall cost of the request by division and budget unit and should be used to determine cost for the Budget Priorities form discussed next. This is done through calculations derived from FTE, Credit Hours, or Expense amounts from the **difference** column of Salary Worksheet and the Departmental Expense Worksheet. The cost of Fringe Benefits is calculated automatically. **To calculate fringe benefits separately for establishing your priorities, use a rate of 29% for Regular Salaries and 16% Part-Time Faculty, and Occasional employees.**

**BUDGET REQUEST PRIORITIES FORM:** Use this form to list your priorities from most important to least and as a basis to organize your Budget Hearing presentation. Generally, you should separate your priorities by the Categories: Regular Salaries, Part-Time Faculty Salaries, and Departmental Expense used for the budget worksheets and Dollar Impact form. Please include a brief justification and link priorities to Program Improvement Objectives when appropriate.

**BUDGET REQUEST PRIORITIES  
FISCAL YEAR 2006-2007**

**EXAMPLE - High Demand Program**

**DEPT:** \_\_\_\_\_

**Please list your budget request priorities from most important to least and the funding source(s) that are needed. For New Money requests please use the Dollar Impact Form to estimate the overall cost for Regular Full-Time and Part-Time positions, and Expenses.**

<b>PRIORITY</b>	<b>ACCOUNT NO.</b>	<b>AMOUNT</b>	<b>JUSTIFICATION / Program Improvement Objective</b>
New FT Faculty Position (9 Month)	04-2-XX2XX	\$40,000 plus 29% Fringe equals \$51,600	Majority of courses taught by PT Faculty
PT Faculty for courses to be taught at East Mesa Center	04-2-XX3XX	\$24,000 plus 16% Fringe equals \$27,840	Highest demand for new course offerings
PT Faculty Other Satellite courses	04-2-XX3XX	\$27,750 plus 16% Fringe equals \$32,190	To meet anticipated demand for courses
Travel for new FT position	04-2-XX1XX	\$1,250	
Supplies & Services for new course offerings	04-2-XX1XX	\$5,000	Minimum need for anticipated course offerings
New Regular Secretarial Position	04-2-XX2XX	\$21,000 plus 29% Fringe equals \$37,410	Significant growth in program/department and need to assign additional clerical support

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW MONEY AVAILABLE</b>			<b>\$2,460,000</b>
<b>NONRECURRING EXPENDITURES</b>	(+)		\$64,000
<b>TOTAL MONEY AVAILABLE</b>			<b>\$2,524,000</b>
<b>BASE EXPENDITURE ADJUSTMENTS</b>			
Compensation Increase			\$846,095
Compensation Adjustments			\$105,888
Previous Commitments			\$0
Other Base Expenditure Adjustments			\$322,200
<b>Total Base Adjustments</b>	(-)		<b>\$1,274,183</b>
<b>NET AVAILABLE AFTER ADJUSTMENTS</b>			<b>\$1,249,817</b>
<b>NEW REQUESTED EXPENDITURES</b>			
Instruction			\$703,996
Academic Support			\$187,603
Student Services			\$120,028
Institutional Support			\$173,591
Physical Plant			\$78,368
<b>Total New Requested Expenditures</b>	(-)		<b>\$1,263,586</b>
<b>UNALLOCATED MONEY - Under or (Over)</b>			<b>(\$13,769)</b>

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NONRECURRING EXPENDITURES</b>			
Exempt Position	1.00	\$50,000	\$50,000
Benefits			\$14,000
Departmental Expense			\$0
<b>Total Non-Recurring Expenditures</b>	<b>(+)</b>		<b>\$64,000</b>
<b>BASE EXPENDITURE ADJUSTMENTS</b>			
<b><u>Compensation Increase</u></b>			
Regular Faculty Salary Increase (4.5%)			\$225,212
Regular Exempt Salary Increase (4.5%)			\$129,254
Regular Non-Exempt Increase (4.5%)			\$95,284
Temporary Faculty Increase (4.5%)			\$140,373
Benefits Base Increase (4.5%)			\$152,887
ERB Contribution Increase (0.75%)			\$103,085
<b>Total Salary Increase</b>	<b>(-)</b>		<b>\$846,095</b>
<b><u>Compensation Adjustments</u></b>			
Faculty Promotion Adjustments			\$30,000
Faculty Equity Adjustments			\$10,000
Faculty Contract Changes			
Temporary Faculty Salary Adjustment			\$46,800
Other Salary Adjustments			
Employee Benefits Adjustment			\$19,088
<b>Total Salary Adjustments</b>	<b>(-)</b>		<b>\$105,888</b>

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>BASE EXPENDITURE ADJUSTMENTS</b>			
<b><u>Previous Commitments</u></b>			
Faculty FT	0.00	\$40,000	\$0
Benefits			\$0
<b>Total Previous Commitments</b>	<b>(-)</b>		<b>\$0</b>
<b><u>Other Base Expenditure Adjustments</u></b>			
Main Campus Overhead			\$36,000
Utilities - 5% Increase			\$150,000
Property Insurance			\$60,000
Institutional Dues & Memberships			\$10,000
Transfer to Minor Capital Outlay			
Student Salaries - 9% Increase			\$28,700
(1) Computer Service Charges			\$25,000
(1) Voice / Communications Service Charges			\$12,500
<b>Total Other Base Adjustments</b>	<b>(-)</b>		<b>\$322,200</b>

(1) Charges based on the number of computer and voice devices in use to fund Internal Service operations.

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Instruction</u></b>			
<b>Business &amp; Information Systems</b>			
PT Faculty - Las Cruces		\$24,000	\$0
PT Faculty - East Mesa		\$24,000	\$0
PT Faculty - Gadsden & Sunland		\$27,750	\$0
PT Faculty - White Sands & Other		\$27,750	\$0
PT Faculty - Legal , Library, Office	0.47		\$14,738
PT Faculty - Computer Technology	-4.50		(\$116,445)
PT Faculty - Business & Marketing	-0.10		(\$2,961)
Summer FT Faculty	0.63	\$33,333	\$21,111
Faculty FT - Library Science	0.33	\$40,000	\$13,333
<del>Technician - Business</del>	0.00	<del>\$22,500</del>	\$0
Dept Exp - Student & Other Salaries			\$7,067
Faculty FT - Business Economics	1.00	\$40,000	\$40,000
Dept Exp - Supplies & Services			\$18,252
Faculty FT - Computer Technology	1.00	\$40,000	\$40,000
Dept Exp - New Travel 2 Positions			\$2,750
Benefits			\$31,312
<b>Subtotal</b>			<b>\$69,157</b>

NOTE: If a FT Faculty Position is removed ~ \$51,600 add back 1.00 FTE PT Faculty ~ \$27,900

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Instruction</u></b>			
<b>Technical Studies</b>			
PT Faculty - Technical Studies	0.87		\$22,862
PT Faculty - Industrial Technology	0.20		\$8,442
PT Faculty - Digital Imaging & Design	0.17		\$4,665
Summer FT Faculty	0.30	\$33,333	\$10,000
Faculty FT - Creative Media	1.00	\$40,000	\$40,000
<del>Technician - Automotive</del>	<del>0.00</del>	<del>\$22,500</del>	<del>\$0</del>
<del>Technician - Heating, AC &amp; Refrig.</del>	<del>0.00</del>	<del>\$22,500</del>	<del>\$0</del>
Departmental Expense			\$30,546
Dept Exp - New Travel 1 Position			\$1,375
Benefits			\$20,255
<b>Subtotal</b>			<b>\$138,145</b>

NOTE: If a FT Faculty Position is removed ~ \$51,600 add back 1.00 FTE PT Faculty ~ \$27,900

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Instruction</u></b>			
<b>Health &amp; Public Service</b>			
PT Faculty - Emergency	-1.00		(\$24,510)
PT Faculty - Dental Assistant	0.33		\$8,470
PT Faculty - Nursing (Health Info)	0.73		\$17,600
PT Faculty - Respiratory	0.00		\$0
PT Faculty - Sonography	1.07		\$27,104
PT Faculty - Education	0.07		\$5,614
PT Faculty - Health Occ/Sci	0.90		\$25,830
PT Faculty - Health Care Assistant	0.00		\$0
PT Faculty - Fire / Law	-0.50		(\$12,705)
Summer FT Faculty	0.07	\$33,333	\$2,222
FT Faculty - Education	1.00	\$40,000	\$40,000
FT Faculty - Paramedic	1.00	\$40,000	\$40,000
<del>FT Faculty - Health Science</del>	<del>0.00</del>	<del>\$40,000</del>	<del>\$0</del>
<i>FT Faculty - Law Enforcement</i>	<i>1.00</i>	<i>\$40,000</i>	<i>\$40,000</i>
Dept Expense - Student Salaries	0.40		\$4,400
<i>Dept Exp - Supplies &amp; Services</i>			<i>\$10,692</i>
Dept Expense - Travel			\$5,700
Dept Exp - New Travel 3 Position			\$4,125
Benefits			\$45,595
<b>Subtotal</b>			<b>\$240,138</b>

NOTE: If a FT Faculty Position is removed ~ \$51,600 add back 1.00 FTE PT Faculty ~ \$27,900

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Instruction</u></b>			
<b>General Studies</b>			
PT Faculty - English & Comm	0.53		\$11,872
PT Faculty - Math & Physical Sci	0.37		\$9,597
PT Faculty - Arts & Humanities	0.80		\$23,548
Summer FT Faculty	2.10	\$33,333	\$69,999
Faculty FT - Math	1.00	\$40,000	\$40,000
Faculty FT - Art	1.00	\$40,000	\$40,000
Dept Exp - Student	0.40		\$4,400
Dept Exp - Supplies & Services			\$3,688
Dept Exp - New Travel 2 Positions			\$2,750
Benefits			\$50,703
<b>Subtotal</b>			<b>\$256,557</b>
<b>Total Instruction</b>			<b>\$703,996</b>

NOTE: If a FT Faculty Position is removed ~ \$51,600 add back 1.00 FTE PT Faculty ~ \$27,900

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Academic Support</u></b>			
<b>Academic Office</b>			
Distance Learning Coordinator	0.00	\$40,000	\$0
Professional - Student Success	1.00	\$40,000	\$40,000
<del>Secretary - Student Success</del>	<del>0.00</del>	<del>\$21,000</del>	<del>\$0</del>
<del>Professional - Mesquite Neighborhood</del>	<del>0.00</del>	<del>\$40,000</del>	<del>\$0</del>
Dept Exp - Academic Office			\$16,825
Dept Exp - Student Success Tutors	1.00	\$12,000	\$12,000
? Dept Exp - Placement Temp Salary	0.50	\$16,640	\$8,320
Dept Exp - Placement Software			\$2,500
Dept Exp - New Travel 1 position			\$1,375
Benefits			\$12,931
<b>Subtotal</b>			<b>\$93,951</b>
<b>Workforce Development</b>			
Departmental Expense			\$8,900
<b>Subtotal</b>			<b>\$8,900</b>
<b>Library &amp; Media Center</b>			
Secretary	1.00	\$21,000	\$21,000
Departmental Expense			\$20,885
Benefits			\$6,090
<b>Subtotal</b>			<b>\$47,975</b>
<b>Divisions</b>			
Secretary - Tech Studies	1.00	\$21,000	\$21,000
Dept Expense - B&I			\$2,331
Dept Expense - Tech Studies			\$3,718
Dept Expense - Health & PS			\$1,000
Dept Expense - General Studies			\$2,638
Benefits			\$6,090
<b>Subtotal</b>			<b>\$36,777</b>
<b>Total Academic Support</b>			<b>\$187,603</b>

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Student Services</u></b>			
<b>Student Services Office</b>			
Secretary - Dual Credit	1.00	\$21,000	\$21,000
? Counselor / Interpreting	1.00	\$40,000	\$40,000
Dept Exp - Student Services Office			\$3,000
Dept Exp - Admissions			\$5,679
Dept Exp - Advising			\$4,572
Dept Exp - Counseling			\$1,215
Dept Exp - Financial Aid			\$8,088
Dept Exp - Registration			\$250
Benefits			\$17,690
<b>Subtotal</b>			<b>\$101,494</b>
<b>Satellite Centers</b>			
<del>Student Services Spec. - East Mesa</del>	<del>0.00</del>	<del>\$40,000</del>	<del>\$0</del>
Dept Exp - East Mesa Security	0.24	\$27,040	\$6,490
Dept Exp - East Mesa Other			\$0
Dept Exp - Gadsden and Sunland	0.30	\$16,640	\$4,992
Dept Exp - Gadsden Supplies			\$750
Dept Exp - White Sands			\$0
Benefits			\$2,920
<b>Subtotal</b>			<b>\$15,152</b>
<b>Adult Basic Education</b>			
Departmental Expense			\$3,382
<b>Subtotal</b>			<b>\$3,382</b>
<b>Total Student Services</b>			<b>\$120,028</b>

Dona Ana Branch Community College  
**Operating Budget Request 2006-2007**  
*Adjusted*

	<u>FTE</u>	<u>Annual Amount</u>	<u>Budget Amount</u>
<b>NEW REQUESTED EXPENDITURES</b>			
<b><u>Institutional Support</u></b>			
<b>Executive office</b>			
Coordinator - Grants Writer	1.00	\$40,000	\$40,000
Temp Non-Exempt Salaries - Marketing			\$5,824
Dept Exp - Accreditation			\$3,000
? Dept Exp - Marketing & Communications			\$0
? Dept Exp - Institutional Effectiveness			\$3,680
Benefits			\$12,532
<b>Subtotal</b>			<b>\$65,036</b>
<b>Finance Office</b>			
Computer Support - Student Salaries	3.25	\$12,000	\$39,000
Human Resource Specialist	1.00	\$40,000	\$40,000
Technician - Computer Network	1.00	\$22,500	\$22,500
Dept Exp - Computer Support			(\$15,000)
Dept Exp - Human Resources			\$3,930
Dept Exp - Accounting			\$0
Benefits			\$18,125
<b>Subtotal</b>			<b>\$108,555</b>
<b>Total Institutional Support</b>			<b>\$173,591</b>
<b><u>Physical Plant</u></b>			
<i>Custodian - East Mesa Center</i>	1.00	\$16,750	\$16,750
<del>Custodian - Workforce Center</del>	0.00	\$16,750	\$0
Dept Exp - 15% of Supplies & Materials			\$21,500
<del>Technician - Maintenance</del>	0.00	\$22,500	\$0
<i>Security Guard</i>	1.00	\$22,500	\$22,500
Benefits			\$17,618
<b>Total Physical Plant</b>			<b>\$78,368</b>
<b>TOTAL NEW REQUESTED EXPENDITURES</b>			<b>\$1,263,586</b>