



## **Administrative Procedures Integrated Planning and Budgeting (IPB) Model**

**Team:** Dr. Rosemary Delia and Dr. Dettie C. Del Rosario

### **EXPECTED OUTCOME:**

Institutional excellence is the primary expected outcome of Merritt College's Integrated Planning and Budgeting (IPB) Model. Driven by data and rooted in collaboration across the College's shared governance committees, the IPB Model serves as a blueprint for continuous institutional improvement, guiding the College's constituencies along an annual timeline of mission-based planning and budgeting activities designed to meet the educational needs of Merritt students.

The College's IPB Model is designed to provide solid and steady linkages between program and fiscal planning, budgeting and decision-making at both the College and the District level. These connected processes are guided by the College's Educational Master Plan (EMP), a living document which articulates the institution's long-range strategic goals and serves as an educational road map for annual institutional planning. Together, the EMP and the IPB Model chart a clear future direction for the College in alignment with the District's strategic goals.

### **RATIONALE:**

The Merritt College Integrated Planning and Budgeting (IPB) Model and the District Wide Educational Master Plan were developed collaboratively to create an integrated planning framework linking Program Review, educational planning, facilities improvement and resource allocation. This integrated planning approach achieves one of the major goals of the District Wide Strategic Plan and fulfills a major District-level accreditation recommendation.

Peralta Community College District (PCCD) Principles provide guidance for the College's planning, decision-making and institutional processes. Merritt's IPB Model and Educational Master Plan align with the PCCD principle "While Educational Needs are Primary, Planning Drives Resources," which calls for the allocation of resources according to information-based, strategic planning processes.

While categorical funds and all grants are exempt from this process due to each specific eligibility requirements and guidelines set by the Grantor/Funder, they are submitted to shared governance committees as "standing agenda item" for "information item only". Some grants

maybe reviewed if necessary depending on the Grant application documents or as directed by the president.

### **INTENDED PARTICIPANTS:**

- Faculty and staff participate through shared governance.
- District Planning and Budget Council
- Departments and service units complete APUs or Program Review
- College Budget Committee (CBC)
- College Educational Master Planning Committee (CEMPC)
- Technology Committee
- Facilities Committee
- Academic Senate
- Classified Senate
- Curriculum and Instructional Council (CIC)
- Council of Department Chairs and Program Directors (CDCPD)
- College Council

### **DESCRIPTION OF PROCESS:**

Merritt College's long-range strategic goals are captured in its Educational Master Plan, which guides the College in its annual institutional planning efforts. Merritt's annual planning and budgeting (IPB) cycle takes place within the larger framework of the District's planning and budgeting cycle. The College's IPB cycle takes place on a fiscal year calendar (July-June) and is intricately aligned with the District's calendar of planning and budgeting activities.

At the college level, Merritt's IPB cycle is divided into two distinct but interrelated phases: Phase I—Planning (July-December) and Phase II—Budgeting (January-June). Both phases include ongoing budget and planning activities related to the implementation of the College's current year budget and a full schedule of IPB activities related to planning and budgeting for the next fiscal year. A brief summary of the activities for each phase is provided below:

#### **Phase I—Planning (July-December)**

##### **Pre-Planning (July-August)**

Pre-planning is the primary focus for the College during the first two months of the fiscal year. During this time, the College receives, distributes, reviews and aligns the tentative approved budget from the District and plans for the implementation of the priorities identified in the previous IPB cycle and funded in the current year's budget.

At the same time, the College begins planning for the upcoming IPB cycle for the next fiscal year. This includes planning key planning events and upcoming institutional assessment initiatives, such as Program Review or Annual Program Updates (APU), scheduled for the year ahead. Representatives from all of the college's key constituency groups (faculty, staff, administrators and students) attend the District Planning Summit in August to learn about the District's strategic priorities and goals

for the year. Merritt staff and faculty members also attend both the District Flex Day and the College Flex Day (professional development day), held prior to the start of the fall semester, which typically feature workshops and presentations that may shape the planning process.

### **Intensive Planning (September-December)**

In early September, the Annual College Planning Summit kicks off the intensive planning phase of the College's IPB cycle. This event is widely attended by Merritt faculty, staff, administrators and student representatives. Participants revisit the college mission and review milestones outlined in the Educational Master Plan. They assess the institution's performance over the last year, review longitudinal data on student educational outcomes, and discuss and set strategic goals for the upcoming year. In addition, the college community is oriented to the IPB cycle activities for the year.

In mid-September, the College launches an intensive, six-week campaign to complete Program Review (conducted every three years) or Annual Program Updates (APUs) (conducted in alternate years from Program Review) college wide. Through the Program Review/APU process, the College systematically assesses its institutional performance at the department, program, and unit level. It also sets goals and prioritizes resource needs for the next fiscal year. Program Reviews/APUs are completed by all college programs, units, and departments—both instructional and non-instructional—according to a standardized template created by the District. Once completed, each Program Review/APU is checked for accuracy and completeness, to ensure quality control, by a Validation Team of faculty, staff, and administrators selected by the College president.

In November, the College's Director of Business and Administrative Services provides an update on the current year budget expenditures for all Cost Center Managers (President, Vice Presidents, Division Deans, Directors), so that they can make sure cost center budgets are on track and identify any changes to the budget in their area or unforeseen emerging needs and/or savings. In November, the Cost Center Managers are charged with summarizing the prioritized resource allocation request lists generated by the Program Review or APU process, for consideration by the College's shared governance committees in December.

These recommendations and requests are then forwarded to the College Budget Committee (CBC) and the College Educational Master Planning Committee (CEMPC). Both committees (CBC and CEMPC) review, prioritize, and recommend budget priorities in staffing, equipment, instructional resources, technology, facilities, and other resource needs. After each committee reviews the documents, a joint meeting will take place between the two committees to discuss budget resource requests and consolidate the prioritization list.

Next, the recommended priorities are examined and evaluated through the College's shared governance committees (Technology, Budget, Facilities, Academic Senate, Classified Senate, Curriculum and Instructional Council, and Council of Department

Chairs and Program Directors). CEMPC then forwards the finalized recommended priorities to the College Council for approval. The College Council, in turn, forwards prioritized recommendations to the College President for final approval. The College President synthesizes and summarizes the College recommendations, which, at the beginning of the spring semester, are shared with the College community and submitted to the District for ultimate approval through the District's planning and budgeting processes.

## **Phase II—Budgeting (January-June):**

### **Budget Development (January-March/early April)**

In January, the College moves into the integrated budgeting phase of the annual IPB cycle, focusing first on budget development. In January, the College President and the Cost Center Managers (administrators) present the prioritized resource requests/Program Improvement Objectives (PIOs) to the college constituencies.

During this time period, the District communicates to the College information about the Governor's January Budget Proposal. The Chancellor also provides guidance on annual priorities for planning and budgeting for the next fiscal year, including guidelines on new faculty hires. The College finalizes the list of proposed faculty hires, based on replacement vacancies and the faculty prioritization list prepared by Merritt's Academic Senate, developed from the personnel needs identified in the Program Review/APU process. The College submits its final PIOs/prioritized resource requests to the District by February 28.

In February, the College provides the Budget Template and Staffing Worksheets to all Cost Center Managers. The College's Director of Business and Administrative Services summarizes all budget requests and presents the preliminary budget to the College Budget Committee (CBC). In March, the Budget Templates and Staffing Worksheets are submitted to the relevant shared governance committees and, ultimately, to the College Council, which makes recommendations to the College President.

### **Budget Finalization (April-June)**

The fourth quarter of the fiscal year focuses on budget revision and finalization, in preparation for the adoption of the approved Tentative Budget by the District's Board of Trustees no later than June 30. In April, Merritt's president submits the final approved budget worksheets to the District Finance Office. Once the Governor's revision of the state budget is announced in May ("May revise"), the College is informed by the District if further budget revisions are required. The revised College budget is ultimately approved through the District budgeting process, outlined in the District's Planning and Budgeting Integration Model (PBIM). The approved budget, developed directly out of the integrated planning and budgeting process, provides the foundation for the College's programs and operations in the next fiscal year, which begins in July.

At the end of the IPB cycle, in May or June, the College holds its final IPB activity for the fiscal year, the President's Year-End Planning Summit. At this retreat, faculty, staff,

administrators, and student representatives engage in institutional assessment, discuss any challenges faced by the College in reaching its strategic goals for the year, and celebrate the institutions achievements. The insights generated from this planning retreat inform the next year's IPB cycle in an ongoing cycle of institutional assessment and improvement.

### **CALENDAR:**

Attached please find a one-page graphic, *Overview of Annual IPB Cycle*, which gives a snapshot of the College's IPB activities over the course of the academic year. The graphic is accompanied by a comprehensive calendar that shows the integration of College and District planning and budgeting activities. The calendar outlines College and District IPB activities month by month throughout the fiscal year, from annual planning summits and Program Review/APUs, to resource request prioritization, budget development and revision, and final approval of the next year's budget by the Board. For each activity, it identifies the responsible parties at the College and the District, to ensure transparency and accountability for these crucial IPB processes.

### **REFERENCE:**

- **BOARD POLICY:** BP6200 – Budget Preparation and BP6300 – Fiscal Management & Accounting
- **ADMINISTRATIVE PROCEDURES:** AP6200 – Budget Management and AP6300 – General Accounting
- **TITLE 5:** 58300 et seq
- **CALIFORNIA EDUCATION CODE:** Section 70902(b) (5)
- **ACCJC ELIGIBILITY REQUIREMENTS:** N/A
- **ACCJC Standard:** III.D

### **OTHER:**

- California Code of Regulations, Title 5 Section 58311
- Planning and Budgeting Council meeting agendas/minutes: <http://web.peralta.edu/pbi/>