



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

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### **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 constituencies along an annual timeline of mission-based planning and budgeting activities designed to meet the educational needs of Merritt students.

[equity and participatory governance]

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 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 State Chancellors' Vision for Success and 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, which is to develop and manage resources to advance our mission.

### **INTENDED PARTICIPANTS:**

- College President
- Merritt Executive Cabinet

8/3/2020 (Revision)

- College Council
- College Budget Committee (CBC)
- College Facilities Committee (CFC)
- Institutional Effectiveness Committee (IEC)
- Merritt Technology Committee (MTC)
- Merritt College Academic Senate (MCAS)
- Merritt College Classified Senate (MCCS)
- Accreditation Committee
- Curriculum Committee (CC)
- Council of Department Chairs and Program Directors (CDCPD)
- Non CDCPD designees assigned to complete Program Reviews and APUs
- Student Learning Outcomes and Assessment Committee (SLOAC)
- Student Equity and Achievement (SEA) Committee

**DESCRIPTION OF PROCESS:**

Merritt College’s long-range 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 three distinct but interrelated phases: Phase I – Planning (July – February), Phase II – Budgeting (January – April) and Budget Adjustment and Finalization (April – June). All three 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.

Categorical funds and grants are designated for particular purposes and have specific eligibility requirements and guidelines set by the Grantor/Funder. However, they are considered within the overall budget planning of the College and inform resource allocation decisions.

A brief summary of the activities for each phase is provided below:

**Phase I—Planning (July-February)**

**Resource Request Allocations**

**July**

- College receives, distributes, reviews and aligns the tentative approved budget from the District

**August**

- Key planning events are scheduled along with institutional assessment initiatives, such as Program Review or Annual Program Updates (APU)
- Representatives from 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 and College Flex Days to support professional development

**September**

- College launches an intensive, six-week campaign for training and completion of Program Review (every three years) or Annual Program Updates (APUs) college wide. Through the Program Review/APU process, the College systematically assesses its institutional performance in the following areas: administrative units, instruction, student services
- The Bi-Annual College Planning Summit launches the intensive planning phase of the College's IPB cycle. This event is attended by Merritt faculty, classified staff, administrators and student representatives. Participants review the college mission and the 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 set strategic goals for the upcoming year.

**October**

- Program Reviews or APUs are completed by the established deadline.

**November**

- Validation of Program Reviews/APUs
- Cost center managers summarize and prioritize resource request generated by the Program Review or APU process using a specified rubric

**December**

- CDCPD, IEC, CFC and MTC review the prioritized lists of requested resources

**January**

- CBC and College Council hold a joint meeting to review and recommend the prioritized resource list which is then sent to the President for final review and approval

**February**

- The College finalizes the list of proposed faculty and classified hires, based on replacement vacancies and the faculty and classified prioritization lists prepared by Merritt's Academic and Classified Senates. The President synthesizes and summarizes the College recommendations, and then submits these and all other final prioritized resource requests to the District by February 28
- The final approved prioritized lists are shared with the following participatory governance committees as an informational item: MCAS, MCCA, CDCPD and the College Council

**Phase II—Budgeting (January-April):**

**Budget Preparation and Development**

**January**

- The District communicates to the College 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.

**February**

- College provides the Budget Template and Staffing Worksheets to all cost center

managers along with the prioritized list from the Program Reviews/APUs

**March**

- Cost center manager presentations to CBC
- The College’s Director of Business and Administrative Services summarizes all budget requests and presents the preliminary budget to the College Budget Committee (CBC) and the College Council for review and approval.
- The College Council recommends the approved budget to the College President for final approval

**Phase III - Budget Adjustment & Finalization (April-June)**

Note: 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.

**April**

- Merritt’s president submits the final approved budget worksheets to the District Finance Office.

**May**

- After 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 as outlined in the District’s Planning and Budgeting Integration Model (PBIM).
- The approved budget, which is developed directly out of the integrated planning and budgeting process, provides the foundation for the College's programs and operations for the next fiscal year, beginning in July
- At the end of the IPB cycle the College holds its final IPB activity for the fiscal year, the President's Year-End Planning Summit. At this meeting, 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 institution's achievements. The insights and priorities that emanate from this event inform the following year's IPB activities 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. Each scheduled activity includes the assigned responsible parties at the College and the District, to ensure transparency and accountability for these integral IPB processes.

**REFERENCE:**

- **BOARD POLICY:** BP6200 Q Budget Preparation and BP6300 Q Fiscal Management & Accounting
- **ADMINISTRATIVE PROCEDURES:** AP6200 Q Budget Management and AP6300 Q 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/>