

NUMBER: 805

SUBJECT: BUDGET REQUEST PROCEDURES – INTERNAL DEPARTMENTS

APPROVAL DATE OF LAST REVISION: JANUARY 24, 2011, FEBRUARY 27, 2017; JUNE 19, 2017

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The most significant responsibility of the Controller (and the Budget and Accounting Office) at Bridgerland Technical College (BTECH) is to allocate the limited financial resources, under the direction of the College President and the College Board of Directors, fairly and consistently to provide the greatest opportunity for student learning and to facilitate the strategic planning goals of the institution. This requires consistent monitoring and reviewing of budgets vs. actual activity so that resources can be allocated and reallocated to facilitate the needs of the respective internal departments.

The Budget and Accounting Office at the College maintains a long-standing philosophy of promoting open communication with the internal departments. To facilitate this, regular (2-3 times per year) meetings are held with the department head, their respective Vice President for Instruction, and the Controller to discuss and review the actual year-to-date activity as compared to the planned budget. As part of these budget meetings, a discussion of the current and future needs of the respective department is also encouraged. The meetings are maintained in an informal and comfortable atmosphere to encourage the greatest possible level of open communication so that the needs of the department can be clearly communicated and an implementation plan can be developed.

In an effort to document the individual needs of the respective department heads and to add a certain amount of formalization to the process, the Accounting/Controller's Office provides each department head access on the Internet portal to the budget for their respective program in order to review actual amounts posted to their planned budget. This Internet portal compares the annual budget with the year-to-date activity and provides the budget variance, which is designed to assist them in managing their budget.

The opportunity to provide a formal (or an informal) budget request for the upcoming fiscal year is provided each department head in the spring of the current fiscal year. They are encouraged to communicate their needs through whatever means they consider appropriate such as an e-mail or a written request clearly identifying financial and facility needs along with a justification for the request. These requests may be for the upcoming fiscal year and they may include recommendations to be submitted through the state's formal legislative budget request process.

All requests are carefully evaluated in relation to the available resources of the institution. Every effort will be made to facilitate the requests within the boundaries of the institutional priorities.

The department heads are given access on the Internet portal of the final budget for their respective programs when they are approved by the College Board of Directors.