



FLEMING

Budget Guidelines

25-26

Budget Guidelines

Overview

This guideline is an aid to Budget Managers through the 25-26 Preliminary Budget cycle. It is not exhaustive, please contact Budget Services for additional help:

Connor Elverson (connor.elverson@flemingcollege.ca) for Academic areas,
Michelle Ephgrave (michelle.ephgrave@flemingcollege.ca) for non-Academic areas
Leah Koehler (leah.koehler@flemingcollege.ca)

Timing

The overall timeline for the 25-26 Budget is similar to last year; the College is carrying out best practice of having Board approved budgets prior to the beginning of a fiscal year. As such, please ensure that all budget requests are submitted no later than **December 2, 2024**.

Broad Approach – Summary

In alignment with Fleming's strategic goals and commitment to financial sustainability, our budget process for the upcoming cycle adopts a zero-based budgeting approach. Here's a summary of the revised budget methodology:

- a) **Zero-Based Budgeting:** Instead of relying on previous budget allocations, each department will start with a budget of zero. Departments must justify each expense from the ground up, based on current needs and strategic priorities. The revised budgets should account for inflation and operational requirements, focusing on justifying each cost rather than adjusting from past expenditures. This approach emphasizes the alignment of spending with our strategic objectives and supports our financial sustainability.
- b) **Staffing Resource Requests:** New or replacement staffing requests are not included in the annual budgeting process. Instead, they will be reviewed and approved through the Complement Management Working Group. All staffing requests, whether for new positions or replacements, must be submitted using the designated forms. The current staffing complements have been updated in the budget workbooks.

Workbook Locations

Each area has its own budget folder that is housed on the s: drive. This folder is where budget services will store salary sheets and department budget sheets. You should also store any electronic backup that is generated throughout the budget cycle in this folder. Within this folder you should also find previous years' worksheets and workbooks, which may help with your budgeting process.

For the academic area, there is also a folder called Resource Folder All on the S: drive that contains budget information such as the RAM (Revenue Allocation Model), average contract faculty rates and TCH data (provided by the AO office).

Workbook Composition

Each budget workbook includes:

1. Summary tab which summarizes all of the individual department accounts
2. Salaries tabs for each employee group: FT Academic, FT Admin, FT Support and Other Salaries
3. Individual department tabs (i.e. those with a number as the tab name)

Each department tab contains historical financial data that can be used assist Budget Managers in setting budget amounts. There are columns that show the actual results for Fiscal Year (FY) 22-23, FY23-24, and September YTD results. This information can be hidden or expanded using the + or – signs along the top ribbon.

Each department tab also contains three FY25-26 columns. The 25-26 final budget is calculated as the pre-populated amounts, plus salary budgets, plus budget asks based on current needs and strategic priorities. Pre-populated amounts include full-time tuition, student ancillary fees (excluding supply/camp fees), operating grants, and operating expenses.

The input budget column is to be entered by Budget Managers and includes changes for part-time tuition, other revenues, and certain non-salary expenses as described in the non-salary expense section. The wages entered on the “Other Salaries Worksheet” also links to this column. Lastly, the final 25-26 column is a calculated column showing the total requested budget balance.

Reminders:

- Revenue should be recorded as a credit (negative) balance and expenses should be entered as a debit (positive balance).
- For every line of the budget, there should be a note included that indicates how the budget amount was determined. The note should provide sufficient detail. For example, travel should indicate where it is expected to occur, how many people, etc.
- For ease of navigation, you can use the “filters” and “grouping” structure in excel to navigate the individual department tabs more easily.

Revenues

Tuition Revenue

Full-time tuition revenue is calculated by Budget Services based on the approved enrolment plan. Full-time tuition is calculated on the assumption that tuition fees will remain frozen.

Part-time tuition revenues are to be calculated by the departments. We recognize that part-time tuition is difficult to budget and as such, estimates can be based on historical levels.

Ancillary Revenue

Budget Services will calculate the student services, IT, alumni, sport & wellness, athletics fee, and co-op fees. All other fees are to be calculated by the departments.

Grant Revenue

Budget Services will populate the operating grant information. Budget Managers are responsible to ensure project grants and grants under specific contracts are entered and supported with back up-data.

Other Revenue

Budget Managers are responsible for entering all other revenue sources. Ensure that revenues are validated and supported with back-up data. For example, ensure that supply fees are calculated using the enrollment plan figures. If supply fees are not available at the time of budget, please use the prior year approved fees.

Expenses

Full Time Salaries

Full-Time Salaries consists of Academic, Administrative, and Support employee groups. Finance has provided a detailed breakdown of salaries within each of the three respective tabs in the budget workbooks.

Continuing this year, the hiring decision for replacements and new hires will be disconnected from the timing of the annual budgeting process. As such, the budget tabs are populated only with active employees as of September and any approved positions provided by the Complement Management

Working Group (CMWG). The CMWG is responsible for approving all new and replacement hiring decisions. The CMWG will have a budget allocation for new hires and as such, new hires will not be reflected in the budget workbooks (exception for funded projects).

It is each budget manager's responsibility to review the listing of staff in each of the three tabs and communicate to Finance any information that could impact the budget – such as:

- New Hires (CMWG approved positions for funded projects)
- Retirements
- Sabbaticals
- Parental leaves
- Splits with other departments
- Any other changes that you know of

This information should be communicated to either Connor Elverson (for Faculty) or Michelle Ephgrave (for Administrative and Support Staff) via e-mail so that we ensure the changes are not missed. Once we have received these changes, then your salary sheet will be updated accordingly.

Part Time/Other Salaries

Within your budget workbook will be a sheet called “Other Salaries”, this sheet should be used to calculate the wages and benefits for:

- Student Salary
- Part Time Support
- Part Time Co-ordinators
- Full Time Co-ordinators
- Non-Teaching PTPL (Development/Meetings/Etc)
- Contract Administration
- Appendix D

There are detailed instructions on the sheet, outlining how to fill it out. Please note that the amounts calculated in these forms will be automatically inputted into your preliminary budget departments based on the department codes provided. If you need more lines on any of these sheets, please contact Connor Elverson.

Part-Time and Partial Load Faculty Costs

Budget Services will provide you with a workbook that can be used to calculate the estimated costs of your part-time/partial load faculty. This workbook will be in your budget folder and titled “(Department) TCH Workbook” all the areas that need to be filled out throughout the workbook will be highlighted in blue. Please ensure that you save support for the final TCH figure, such as the individual program budgets.

TAB ONE: FT Workload

The first tab of the workbook is called “FT Workload” and this is where it will be necessary to enter the workload that you expect to be covered by your Full Time and Sessional Faculty.

There are five columns of information to be filled out and verified for accuracy, beginning with the column which lists the Full Time faculty. Budget Services will attempt to populate the list of faculty based on the information you have provided early in the budget process, however there will be times where changes in faculty have not been accounted for and it is your responsibility to make sure that all faculty members are included on the listing.

The next four columns are where you will input the TCH (Teaching Contact Hours) expected to be covered by each full time faculty member for each semester. For the Winter Carryover column, you should input only the hours that you expect each full time faculty member to cover from April 1st to the end of the winter semester. For the next three columns you should enter the total TCH that you expect each faculty member to cover for the entire semester of each of Spring, Fall and the next Winter Semester. If you expect Bill Smith to have a workload of 14 TCH per week for 14 weeks, then you would enter 196 TCH in that column.

Once you have completed the TCH for the Full time faculty, there is another section just below on the sheet where you should list the Sessional Faculty that you plan to use during the year and the TCH they are expected to cover. This section should be filled out the same as the Full time section and the combination of the Full time hours and the Sessional hours will be needed in order to accurately estimate the hours left to be covered by PT/PL faculty.

Some tools that you can use to predict the TCH for each faculty member include:

- Their actual SWF
- Faculty SCH reports, prepared by Academic Operations that can be found in S:\shared data\Budget\Academic\Resource Folder ALL\Faculty SCH Reports

TAB TWO: PL Partial Load

For each of the semesters, you will need to enter the total number of TCH that needs to be covered by your school from all sources (Full Time, Sessional and PT/PL combined).

For winter carryover you will only enter the TCH to be covered from April 1st to the end of the semester (3 Weeks in 2023). For the other three semesters you should enter the total TCH to be covered for the entirety of the semester.

Resources that you can use to help with determining the total TCH include TCH working papers found in the following folder: S:\shared data\Budget\Academic\Resource Folder ALL\TCH data.

When working through this part of the process there should be consideration made for any new programs that may not have been in prior year TCH data and any changes to enrolment that will result in increased or decreased numbers of sections. If you are struggling with this section, it's encouraged that you make contact with the AO office early in the process and they will be able to provide some guidance and assistance.

You will also need to enter the anticipated Team Teaching and Course audit hours that you expect to be paid to PT/PL faculty for each semester. The areas to enter this information are also highlighted in blue, so long as you have filled in all the blue areas, your information should be complete. There is also information in the TCH data folder on the S: drive - S:\shared data\Budget\Academic\Resource Folder ALL\TCH data – that has been included to help in determining the team teaching and audit hours.

Once all the blue areas have been filled in, you will find the estimated cost of PT/PL teaching at the bottom of the page, as well as benefits. The account numbers corresponding to each of these amounts is included (51130 and 52130) these amounts have been automatically forwarded to the main account in your Preliminary budget workbook.

Non-Salary Expenses: Strategic Asks

Zero-based budgeting involves a thorough and detailed evaluation of each non-salary expense budget item, starting from a baseline of zero. Budget managers should consider the following points in their process:

- **Alignment:** Does the expense support the College's strategic goals and priorities?
- **Necessity:** Is the expense essential and backed by clear evidence of need?
- **Cost-Benefit:** Are there more cost-effective alternatives?
- **Impact:** Will the expense lead to measurable improvements or results?
- **Efficiency:** Is the expense justified and resources used efficiently?
- **Sustainability:** Is it sustainable and does it offer long-term value?
- **Compliance:** Does it meet College policies?

Please include notes on each non-salary expense line with justification based on the above points as well as a detailed breakdown of the cost. If using supplementary worksheets to support these calculations, please save them in the folder as well.

Completion

Once you have filled out all the department sheets, your budget process is near completion. At this point you should go through each budget sheet and verify the amounts showing in the column titled “Final Budget 25-26 are what you intend to set for your budget.

After ensuring all budget sheets are accurate, then you can move them into the “Final” folder in your Preliminary 2025-26 budget folder and notify budget services that the budget is complete.

Budget services will review your workbook and you may be contacted with follow up questions.