

BUSINESS OFFICE POLICY: Equipment Funding

EFFECTIVE DATE: 12-10-14

Date revised: 4-10-15, 12-3-15, 4-11-16, 5-9-16, 7-18-16, 11-14-16, 12-30-16, **DRAFT UPDATE 4-5-17**

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OBJECTIVE

College policy is to maintain equipment at a level that supports the quality of operations, protects capital investment, and minimizes future maintenance and replacement costs.

RESOURCES AVAILABLE FOR BUDGETING

Many of the funds which purchase equipment have transfers from the General Fund as their sole resource. The amount of the annual transfer is determined in the forecasting and budgeting processes, which considers all college needs and priorities.

EQUIPMENT

Equipment is a durable good with a useful life of at least one year. Equipment that is integrated into a building is not addressed here.

The Business Office maintains an equipment inventory, which includes items fully defined in the related policy. In brief, it includes:

1. equipment costing \$5,000 or more.
2. all licensed vehicles, regardless of cost.
3. instructional equipment costing \$1,000 or more, used directly in classroom instruction.
4. sensitive equipment costing \$100 or more -- including laptops and other electronic devices, cameras and tools.

The equipment inventory is updated regularly, available on the Business Office website, and re-inventoried by departments annually. IT and other departments maintain more limited inventory listings as needed for their planning and custodial responsibilities.

FUNDING AND DECISION PROCESSES

The chart below shows types of equipment, how they are inventoried, the fund that purchases them, and how decisions about replacements are made.

Key terms associated with equipment funding follow.

- Annual budget request: Annual budget requests are solicited at a single point in time. Requests move through various reviews; those approved are incorporated in the budget and appear on F9 reports.
- ER&ST: The Educational Resources and Student Technology committee. A sub-committee of ITOC, this group includes IT staff and faculty. As part of the annual budget request process, it reviews requests for classroom technology (*example:* smart podiums) and classroom furniture (*example:* desks with integrated monitors in student labs). Requests are typically for new or expanded capacity; routine maintenance of existing capacity is handled by IT as part of their regularly scheduled work. Requests endorsed by ER&ST are forwarded to ITOC.
- ITOC: The Information Technology Oversight Committee. This group receives requests from ER&ST, and if approved, decides the funding source for cash outlays and reprioritizes IT staff time.

Type of Equipment	Inventory	Funding Source	Decision Process
Instructional technology equipment and classroom furniture	IT	Student Technology Fund 33	Annual budget request
Other equipment	Business Office - equipment	1. Equipment Replacement Fund 30 2. Departmental resources in General Fund 11 or Fee Fund 12	1. Annual budget request 2. Budget originator decision if using departmental resources in General Fund or Fee Fund
Furniture – staff and areas other than classrooms	none	1. Scheduled replacement: Major Maintenance Fund 32 2. Accelerated replacement: Departmental resources in General Fund 11 or Fee Fund 12	1. Campus Services 2. Budget originator decision if using departmental resources in General Fund or Fee Fund
Furniture – new staff position	none	General 11	Business Office confirms one-time addition to department budget during annual budget process
Furniture – staff ADA accommodations	none	Grants and Contracts 73-8037	HR
Technology infrastructure – data center, switches, firewalls, wireless, etc.	IT	1. Student Technology Fund 33 2. Technology Infrastructure & Software Implementation Fund 79	IT
Staff PCs and laptops	IT	1. Scheduled replacement, one machine per employee, up to \$1,000: Staff Computer Replacement 29 2. Accelerated replacement, second machine for employee, and cost in excess of \$1,000: Departmental resources in General Fund 11 or Fee Fund 12	1. IT 2. Budget originator decision if using departmental resources in General Fund or Fee Fund
Mobile devices (IPADs and Windows-based tablets)	Business Office - equipment	Departmental resources in General Fund 11 or Fee Fund 12	Budget originator
Printers and MFDs (multi-function devices)	Business Office - MFDs	Internal Service 41	Business Office – Dean of Business Services
Vehicles - used in automotive instruction	Automotive	1. Donated through the Foundation. 2. Specialty vehicles with current technology (electric, hybrid, etc.) not obtainable by donation: a. Equipment Replacement Fund 30 b. Departmental resources in General Fund 11 or Fee Fund 12.	2.a. Annual budget request 2.b. Budget originator decision if using departmental resources in General Fund or Fee Fund

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Vehicles – motor pool vans	Equipment	Internal Service 41	Business Office – Dean of Business Services
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