

## IBBM – Zero Based-Budget Exercise

Zero-based budgeting (ZBB) is a methodology that helps align budgets with strategic goals. The ZBB method requires institutions to build their budget from zero each year forcing decision makers and budget owners to examine and justify all costs, including costs that have been around for decades. Although this approach is credited for reducing costs, it doesn't exclusively focus on savings. This exercise will focus on understanding support activities and their cost structure and perform the critical task of evaluating budgets tied to a specific activities and levels of service to ensure proper the support of the University's core mission and strategic priorities. The purpose of the ZBB exercise is to assess IBBM "Service Centers" existing activities and budgets and recommend the appropriate level of service and budget, rather than using historical budgets or spending trends.

### Process:

Seventy-four Service Centers will complete a ZBB template to be reviewed by the ZBB review committee. The ZBB review committee, comprised of representatives from all major units, will use the 2020-2025 Strategic Plan to evaluate and recommend the appropriate level of service or necessary activities of a function for each Service Center. A draft of the ZBB review committee recommendation report will be presented to the IBBM Taskforce for review followed by the submission of a final report endorsed by the IBBM Taskforce to the senior leadership team for approval.

### Proposed Timeline:

Activity	Dates
ZBB Pilot templates (12 units)	October 12 <sup>th</sup> –October 30 <sup>th</sup>
ZBB Review Committee Meeting	October 20, 2020
ZBB Group II (20 units)	October 22 <sup>nd</sup> to November 12 <sup>th</sup>
ZBB Review Committee Meeting	TBD (November 2020)
ZBB Group III (22 units)	November 13 <sup>th</sup> to December 3 <sup>rd</sup>
ZBB Group IV (22 units)	December 4 <sup>th</sup> - December 22 <sup>th</sup>
ZBB Review Committee Meeting	TBD (December 2020)

### ZBB Service Center Review Groups:

#### Pilot:

1850000000 - VC Information Services - Admin
2050000000 - Honors College Admin
3350000000 - VC Enrollment Mgmt & Student Affairs Adm
3450000000 - VC Finance & Administration Admin
2850000000 - Equity/Diversity Admin
3150000000 - Chancellor Admin
3550000000 - VC for Academic Affairs Admin
1550000000 - Academic Programs Admin
1552000000 - Grad School
2150000000 - Intercollegiate Athletics Admin
2150010000 - Athletic Training

**Group II:**

1851000000 - Library
1852000000 - TIS - Tech Info Structure
1854000000 - Ofc of Inst. Technology/Audio Vis
1855000000 - Enterprise Application Systems
1856000000 - Customer Service Center
1857000000 - Information Services Security
3351000000 - Registrar
3352000000 - Financial Aid
3353000000 - Admissions & Recruitment
3354000000 - EMSA Reporting & Op
3355000000 - Testing Services
3356000000 - Counseling Ctr
3357000000 - Dean of Students
3359000000 - Student Life
3360000000 - Disability Access
3361000000 - Veteran Services
3362000000 - New Student Orientation
3364000000 - Career Center
2750000000 - Institutional Effectiveness Admin
2751000000 - Institutional Research

**Group III:**

2250000000 - Finance & Bus. Services Admin
2251000000 - Business Managers
2252000000 - Accounting & Budget
2253000000 - Purchasing Gen Serv
2254000000 - Bursar
2350000000 - Facilities & Grounds Admin
2353000000 - CAL - Grounds
2354000000 - NC Grounds
2355000000 - Maintenance
2356000000 - NC Maintenance
2359000000 - Cal Building Services
2360000000 - NC Building Services
2450000000 - HR Admin
2550000000 - Public Safety Admin
2551000000 - University Police
2552000000 - NC University Police
2650000000 - Campus Planning & Space Management
3850000000 - Academic Support & Development Admin
3852000000 - Sponsored Programs
3853000000 - Academic Center for Excellence
3250000000 - Institutional Advancement Admin
3251000000 - Alumni Relations
3252000000 - Development Dept
3253000000 - Ofc of Mrktg & Comm

**Group IV:**

21510000 - Sports Information
21520000 - Womens Basketball
21530000 - Mens Basketball
21540000 - Mens Baseball
21550000 - Mens Cross Country
21560000 - Womens Cross Country
21570000 - Mens Golf
21580000 - Womens Golf
21590000 - Mens Soccer
21600000 - Womens Soccer
21610000 - Mens Tennis
21620000 - Womens Tennis
21630000 - Womens Softball
21640000 - Womens Volleyball
21650000 - Cheer Team
21660000 - Dance Team
21670000 - Fitness Center
21680000 - Intramurals & Building Mgmt
21690000 - Club Sports