



Columbia College Budget Development Process for 2023-24

Columbia College and the Yosemite Community College District practice transparency in their budgeting processes and outcomes. The Finance Committee of Columbia College provides oversight of and insight into the budget development, equipment prioritization, and resource allocation processes of the college. The Finance Committee is responsible for reviewing and making recommendations on issues of college-wide or significant scope.

In order to ensure transparency and broad-based input into the budget development process, Columbia College is committed to following its standing practice of budgeting as delineated below. Steps are listed in order, along with a tentative timeline, and designed to meet district deadlines as distributed to the colleges in January 2023 and displayed on page 5 of this document.

The college budget may be viewed by any employee of the district through the Central Services website <http://yccdnet/cseducationalservices/Forms.htm> from a college computer.

The district budgeting process has been updated with the creation of the District Fiscal Advisory Council (DFAC) and the creation of a Resource Allocation Model (RAM). Updated information on the YCCD budget process can be reviewed through the Central Services website <https://www.yosemite.edu/administrativeservices/dfac>.

This budget development process is defined for the following:

- Items #1-9: Fund 11 discretionary accounts – 54000, 55000, 56000, and 57000 object codes
- Item #10: Fund 12 – Lottery allocations – Subfund 5290
- Item #11: Fund 12 - Instructional Equipment and Library Materials Funds – IELM
- Item #12: New categorical funds (e.g. basic needs, dreamer resources, emergency grants)
- Item #13: College Reserves – 75% of budget savings remains with the college

The following budget areas are developed as denoted:

- Salary and benefits for regular employees will be prioritized first and validated by the VPCAS in consultation with the management team. Reallocations and augmentations associated with reorganizations and new employees will be

addressed via the college's usual hiring prioritization processes. The Finance Committee completes a general review of salary and benefits for the college.

- Part-time/Overload (PTOL) budgets will be reviewed with Admin Team and faculty leaders and adjusted to meet our enrollment targets.
- Remaining Fund 12 accounts will be set up by divisions per usual district procedures. Prioritization of spending in these areas will be collaboratively developed by divisions overseeing the funds.

Steps in Budget Development

1. The Vice President College & Administrative Services (VPCAS) prepares a spreadsheet by responsibility, activity, and object codes, demonstrating actual expenses for the 2019-20, 2020-21, and 2021-22 fiscal years, budget and year to date expenses for the 2022-23 fiscal year, and a column for 2023-24 Budget Request, and distributes this to budget managers (Deans, Directors, VPs, etc). (January 2023)
2. Budget managers review reports and spending for the 2022-23 current year budget and actual expenses for the 2021-22 fiscal year. (January-February)
3. Budget managers review the history of actual expenses and current year budget-to-actual with faculty and staff in their areas to gather input on future directions.
 - a. Equipment and supply requests identified in program reviews should be addressed, if possible, through this process. Overall supply needs should be determined and when possible should be covered by lottery funds (see #10).
 - b. Items identified in program review needing larger infusions of funding will be prioritized based on receipt of IELM or other special one-time funding (see #11 below).
4. Budget managers prepare budget requests for the 2023-24 year based on previous years' trends, current year budget-to-actual analysis, and input from faculty and staff in their areas. Augmentations to each budget's overall total should be explained on a line-item basis. (Ex: We need an additional \$500 in this category for X.) Minor shifting between line items is expected and supported. (January-early February)
 - a. Budget requests must be submitted electronically on the spreadsheet/form distributed by the VPCAS.
5. Budget managers present their prepared requests to those in their area for review. (mid-February)
6. Budget managers forward their requests for 2023-24 to the VPCAS to be compiled. (early March)
7. VPCAS compiles all budget requests, reviews compiled document with President and other VPs, then with Admin Team. Adjustments are suggested to reflect available budgets. (mid-March)

8. Budget managers are presented with feedback regarding their budget requests, including suggested adjustments/reductions, and provided an opportunity for further input. (late March)
9. College budget is forwarded to the district for input as the 2023-24 Budget for Columbia College. (early April)
10. Lottery (Subfund 5290) funds will be distributed in a similar fashion, with broad discussion, an analysis of past years' expenses, a comparison of budget-to-actual for the current year, and culminating in a budget request for each area for supplies, duplicating, library materials, and software licensing as is applicable. Centralized costs for black-and-white duplicating for instructional purposes will remain with the IMC and paid using Lottery funds. Departments will need to budget for color and other higher-cost duplicating needs, using lottery funds for instructional purposes and other funds (11 or 12) for non-instructional duplicating. (That is, if a department needs color photocopies, they should request a line item for instructional duplicating as part of their lottery request and/or a line item for non-instructional duplicating as part of a fund 11 request or fund 12 budget.) Lottery fund requests must be submitted on the spreadsheet/form distributed by the VPCAS. (mid-March)
11. Instructional Equipment and Library Materials (IELM) (Subfund 5110) funding fluctuates from year to year based on the funding allocated through the state budget. The district has allocated \$641,461 of IELM funding to Columbia College for expenditure in the 2022-23 fiscal year which includes a prior year carry-over of \$186,818. Once the 2023-24 funding is known, if any, the college will allocate these funds toward needs identified in departmental program reviews and/or toward college-wide instructional equipment needs (e.g. computer replacement, classroom presentation technology). (Fall 2023)
 - a. Departments need to update their Program Reviews by the end of the Spring semester.
 - b. Divisions rank submitted resource requests by early Fall (late August).
 - c. District Information Technology department provides listing of recommended updates for classroom presentation equipment and computer labs by early Fall (late August).
 - d. The Admin Team reviews the submitted lists (a–c above), identifies needs that can be funded through alternative funds (e.g. grant funds, categorical programs, Foundation, etc.), and recommends allocation of IELM funding toward items on the ranked lists. This process will involve lists provided by
 - i. Arts, Sciences, & Human Performance
 - ii. CTE
 - iii. Student Services (primarily Library)

- e. The recommendation of the Admin Team meeting will be forwarded to the Finance Committee for review, discussion, and recommendation to College Council to approve the listing.
 - f. Technology Committee verifies requested items are supportable by district resources and are aligned with technology plans.
 - g. The recommended list is brought to College Council for approval.
 - h. IELM will be used to fund as many items on the final ranked list as possible. Additional needs will be funded if/when other discretionary funding becomes available. Allocations will be made through notification to department deans and budget managers. Funds must be encumbered to be spent by February 2024.
12. Categorical fund budgets associated with the statewide creation of several new funding sources (Basic Needs, Emergency Financial Aid Grants, Dream Resource Liaisons, and several others) should be discussed by the Student Success Council to determine their best use to serve the students and community at Columbia College. SSC should forward a recommendation to the Finance Committee for review and discussion. Once reviewed, budgets are set up by the appropriate manager or vice president through Etrieve.
13. DFAC created a college year end savings process for unexpended budgets in the unrestricted general fund. 75% of the colleges unexpended budget will carry over to the next fiscal year to be allocated and spent in accordance with the college's spending priorities. It has been recommended by the VPCAS that the savings that rolls into the subsequent year not be fully expended in one year; instead, a three-year planned spend down of these dollars is appropriate. As more savings are added to the college reserve, the amount expended over the three-year period may increase or decrease. IEC, SSC, College Council, and constituent groups should discuss the needs across the college and collaboratively develop a list of options for potential funding. The Finance Committee will convene to consider projects to be funded each year with these savings. The recommended listing from the Finance Committee will be brought to College Council for approval.

Calendar distributed by YCCD Fiscal Services:

2022-2023 Budget Planning Timeline
January 2022

- **January 7** – Controller “Authorizes” new fiscal year in Colleague
- **February 8** – Budget Analyst sends salary and fringe benefit data to Vice Presidents of College and Administrative Services and Central Services Budget Managers via Excel spreadsheet
- **February 25** – VP’s of Administrative Services & Central Services Budget Managers return final changes to salary and fringe benefit data to Budget Analyst
- **March 16** – Budget Analyst imports salary and fringe benefit data into Colleague
- **March 25** - Vice Chancellor of Fiscal Services distributes budget targets
- **April 20** –VP’s of Administrative Services & Central Services Budget Managers submit budgets for operational/discretionary expenses (e.g., supplies, services, equipment) to Budget Analyst
- **April 25** – Budget Analyst imports operational/discretionary expenses into Colleague
- **May 17** – Deadline for Board Agenda items
- **June 8** – June Board Meeting – TENTATIVE BUDGET
- **September 14** – September Board Meeting – FINAL BUDGET