

BUDGET ENHANCEMENT PROCESS

By: Stacey Browning,
Director of Fiscal Services

OBJECTIVES

- Define resource categories
- Define funding sources
- Determining if a cost is allowable
- Understanding a one-time request vs. an ongoing request
- Reviewing existing budgets to make the most of your request

REFERENCE MATERIALS

- California Community Colleges Budget and Accounting Manual
<https://www.cccco.edu/-/media/CCCCO-Website/Files/Finance-and-Facilities/budget-and-accounting-manual-2012-edition-ada.ashx?la=en&hash=8D0B20749805F8DFEA3C3AFD2FDF0096A5361EB2>
- Chancellor's Office California Community Colleges Guidelines, Definitions, and Allowable Expenditures
https://www.cccco.edu/-/media/CCCCO-Website/About-Us/Divisions/Division-of-Workforce-and-Economic-Development/WEDD-RFA/RFA16-191/Files/x_AppendixCGuidelinesDefinitionsandAllowableExpenditures.pdf
- To Gift or Not to Gift (Public Funds)
<https://www.fcmat.org/PublicationsReports/CASBO%20-%20Gift%20of%20Public%20Funds%20-%204-5-18.pdf>
- Imperial Valley College Chart of Accounts
<https://www.imperial.edu/faculty-and-staff/administrative-services/forms/>



RESOURCE CATEGORIES

- Advertisement – Costs associated with public relations and marketing through different media outlets (print ads, radio or TV broadcasts, online or direct mail).
- Staffing – Costs associated with salaries and benefits of persons employed by the District to perform duties in an assigned position.

RESOURCE CATEGORIES

- Facilities – Costs associated with maintenance and repairs to buildings and other types of facilities (fixing broken floor tiles or replacing old carpet, replacing a sink in a classroom lab, etc.).
- Technology – Costs associated with telecommunications, data processing, and data management systems or services (i.e. telephones, computer networks, internet, fiber optics, etc.).

RESOURCE CATEGORIES

- Professional Development and Travel
 - Professional Development – Costs associated with necessary expenses for District representatives to improve or learn new techniques (i.e. fees for workshops, webinars, classes, etc.).
 - Travel – Costs associated with per diem or actual necessary expenses for District representatives to attend meetings or conferences (i.e. registration fees, transportation, meals and lodging).



- Supplies and Equipment
 - Supplies: Costs associated with items that have a useful life of less than one year or are easily expendable, broken, damaged, or lost in normal use (i.e. office supplies, food and food service supplies, medical supplies, etc.)
 - Equipment: Costs associated with assets having a useful life of more than one



RESOURCE CATEGORIES

- Capital Expenditure – Costs associated with the acquisition of capital assets or additions to capital assets totaling \$5,000 or more (sites and site improvements, buildings, fixtures, equipment, vehicles, etc.).
- Miscellaneous – Operating costs not identifiable within any other category listed.



MAJOR FUNDING SOURCES

- General Fund
 - Unrestricted (fund 11xxx) used to account for resources available for the general purposes of District operations and support of its educational program.
 - Restricted (categorical funds 12xxx-19999) used to account for resources

TYPES OF REQUESTS

(ONE-TIME VS. ONGOING)

Questions to consider:

- Will the good or service require costs in addition to those needed to initially implement or acquire it (i.e. maintenance/service contracts, annual subscription fees, software updates, etc.)?
- What is the useful life of this good or service?

BUDGET REVIEW

- You should review your existing budgets to determine if you can reallocate funds before requesting an enhancement.
 - You cannot increase the overall operating budget in the unrestricted general fund, but you can transfer funds between the 4000, 5000, 6000, and 7000 accounts.
 - Compare actual expenses to the budget using a year to year comparison over three to five fiscal years.
 - Determine if there are any accounts in which you do not spend, or have consistent remaining balances.
 - Use these accounts to reallocate your budgets.

THANK YOU FOR ATTENDING!