2026-27 Budget Planning Cycle – Cuyamaca College

The timing of the planning and budget cycle is developed to align with the state budget cycle as well as regulatory requirements for the adoption of the College's budget.

Purpose & Goals

- This review will focus on resources (such as materials, supplies, equipment, computers, hourly pay for classified employees, student workers). It will not be focused on permanent staffing increases.
- Our goal is to "right-size" resource budgets, so we can utilize Program Review for new and innovative programs, while basic instructional program needs are already considered in our base budget.
- In addition, we are working on an updated, detailed tech replacement plan that will take into consideration the campus technology needs that are expected as a component of the baseline instructional, student support and operational needs of the college.

Overview

The planning and budget cycle is comprised of three processes:

1. Program Review for new or changing program needs,
2. Base funding resource allocation, via the Income Allocation Model (IAM) developed by GCCCD Business Services and Budget Allocation Taskforce (BAT); and
3. Cuyamaca Campus annual budget assessment and development.

The following timeline is intended to address #3 above (Annual Budget Assessment and Development). Cuyamaca's base budgets have not had COLA adjustments in many years. We will engage in this process to review and assess base budget allocations for departments and programs to ensure they are adequately resourced to meet our student and faculty needs. This process is intended to account for inflation and other cost escalations experienced over the past few years that have eroded purchasing power in supply budgets.

Timeline

Oct – Jan	Analysis and Preparation for 26-27 Budget ➢ Departments (Deans/Chairs w/VPs) begin identifying budget needs for 2026-27
Jan	Governor releases initial 26-27 state budget proposal
Feb-Mar	VP's and Deans meet with VPAS / Budget Analyst to develop final requests for right-sizing department budgets and forward to the President for approval
Mar	President reviews and finalizes budget requests based on economic and district budget priorities and conditions
Mar-Apr	Administrative Services incorporates budget requests approved by President into Tentative Budget
Jun	2026-27 Tentative Budget submitted to Board of Trustees for approval
Jul-Aug	2025-26 Year-end close
Aug	Cuyamaca prepares final 26-27 budget and submits to District Business Services
Sep	2026-27 Adoption Budget submitted to Board of Trustees for approval

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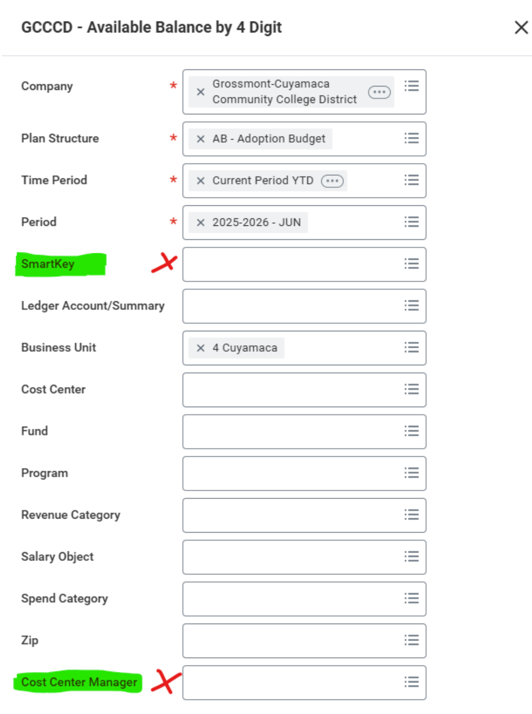
Process

VPAS and Budget Analyst will schedule information gathering meetings with the VP's and their Deans/Managers beginning in Mid-October and concluding at the end of November.

How can you prepare for the initial planning meeting:

1. Look up all your budgets in WorkDay for which you are the Budget Manager.
2. Review your current expense allocations.
    a. Run the "GCCCD - Available Balance by 4 Digit" report
    b. Fill in the query categories as shown below – SmartKey and Cost Center Manager (enter your name and hit return)



3. Have conversations with your Department Chairs/Direct Reports to determine if the current funding levels meet our campus core values and ensure we are delivering quality instructional, student services, and operational outcomes for the benefit of students, faculty, staff, and community.

IMPORTANT: This review is focusing on Unrestricted General Fund (Fund 11) expenditures, <u>we will not be reviewing or augmenting Restricted Funding sources (Fund 12).</u>