

YOSEMITE COMMUNITY COLLEGE DISTRICT BUDGET PLANNING TIMELINE

OCTOBER – JANUARY	<p>Prepare Draft Permanent Employee Salary File. Colleges begin identifying Budget Priorities. Central Services Units begin identifying Budget Priorities.</p> <p>Establish Districtwide Budget Assumptions:</p> <ol style="list-style-type: none">1. FTES Growth2. Full-Time Faculty Obligation/Faculty Staffing3. COLA4. Estimated Benefit Cost increase5. Estimated Cost of Step-and-Column Adjustments6. Estimated Energy Cost increase7. General Fund Reserve8. Categorical Funding/Restricted Funds9. Other
FEBRUARY	<p>Permanent Employee Salary File updated in Central Services and distributed to Colleges and Central Services Unit.</p>
MARCH	<p>Districtwide Budget Targets distributed to Colleges and Central Services.</p> <p>Targets generally include:</p> <ul style="list-style-type: none">▪ Prior Year Base Budget▪ Growth (based on district budget assumptions)▪ Step-and-Column costs▪ Encumbrances▪ Other (budget assumptions) <p>Colleges establish budget priorities. Central Services Units establish budget priorities.</p>
APRIL/MAY	<p>State Budget May Revision. Revise Budget Targets/prepare Tentative Budget. Final Permanent Employee Salaries reconciled.</p>
JUNE	<p>Tentative Budget submitted to Board of Trustees.</p>
JULY/AUGUST	<p>Final State Budget. Year-end Closing – Adjust Tentative Budget to Final Budget for submission to the Board.</p>
SEPTEMBER	<p>Final Budget submitted to Board of Trustees.</p>

Note: Upon settlement of negotiated salary and benefits, budgets will be augmented accordingly.