



GUAM COMMUNITY COLLEGE

FY 2025

**GovGuam & NAF
Budget Preparation**

October 12 & 13, 2023

PRESENTATION OUTLINE

- ACCJC Standards Requirements
- GCC Process (How does the Budget Fit In?)
- Program Review Integration into the Budget and Planning Process
- Budget Timeline
 - ▶ Departments
 - ▶ GCC
 - ▶ GovGuam
- Budget Guidelines

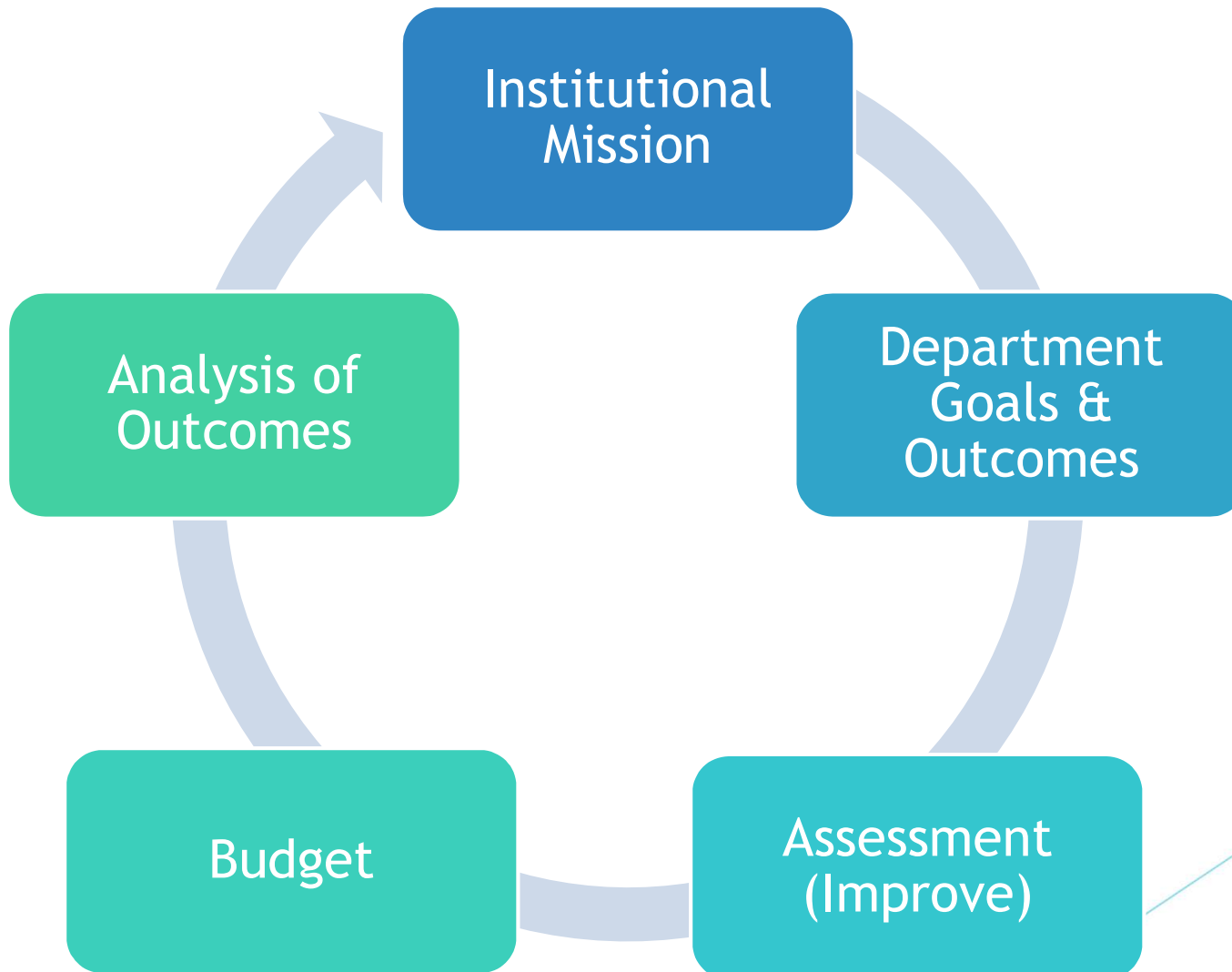


ACCJC Standard Requirements

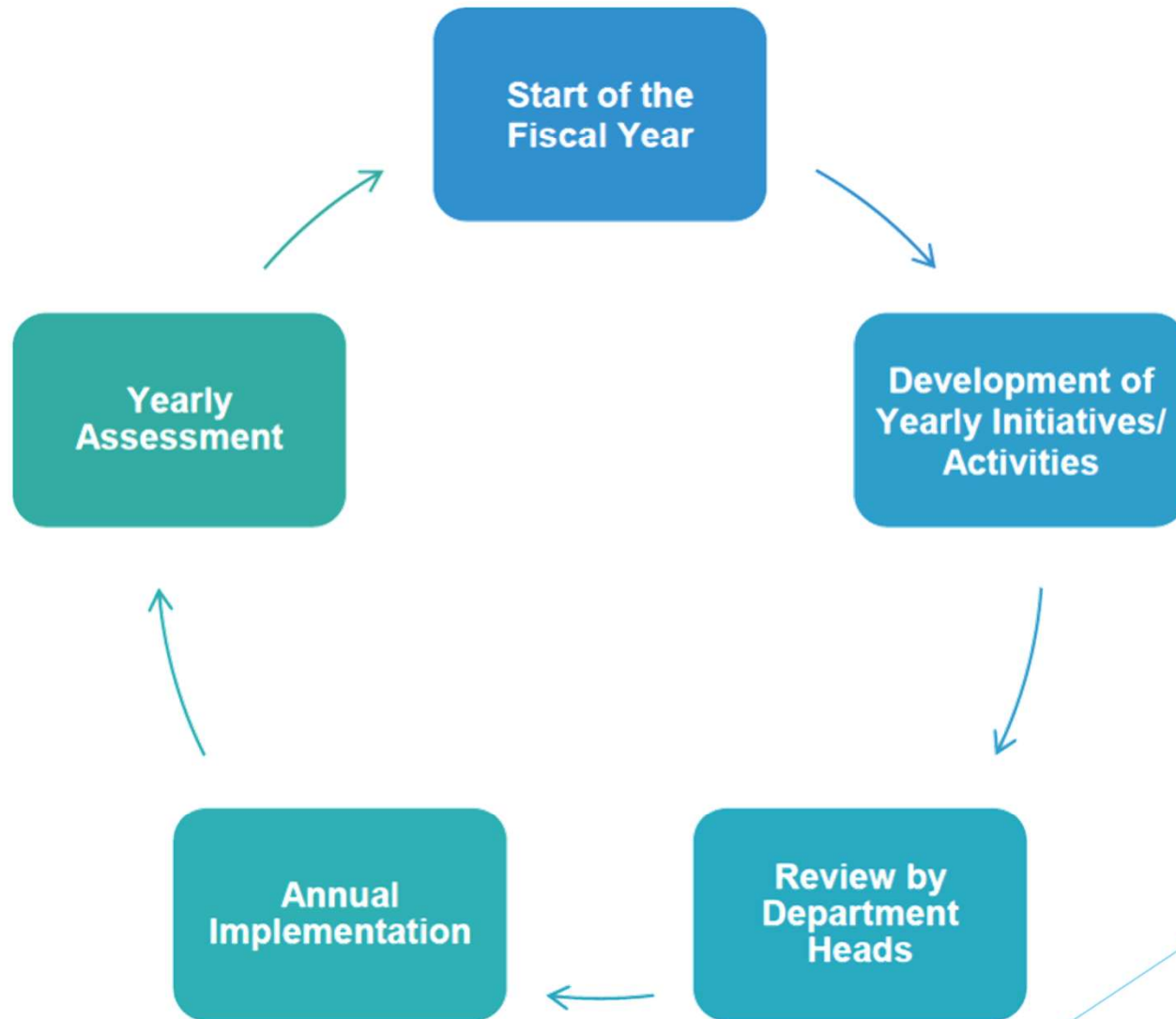
▶ Standard III Infrastructure & Financial Resources

- ▶ **3.4** The institution develops, maintains, and enhances its educational services and operational functions through the effective use of fiscal resources. Financial resources support and sustain the mission and promote equitable achievement of student success.
- ▶ **3.5** The institution's mission and goals are the foundation for financial planning. Financial information is disseminated to support effective planning and decision-making and provide opportunities for stakeholders to participate in the development of plans and budgets.
- ▶ **3.6** The institution assures the integrity and responsible use of its financial resources and regularly evaluates its fiscal outcomes and financial management practices to promote institutional mission fulfillment.

GCC Process



Assessment Process



Linking Budget to Nuventive Improve

Department Goals and Objectives

- Group Goals
- Program Goals
- SLOs

Performance Indicators

- Means of Assessment & Criteria

Proposed Outcomes

- Data Collection Status/ Summary of Results

Use of Assessment Results for Budget Planning

- ▶ **Nuventive** provides information on program and budget implications
- ▶ **Information** given to Deans for institutional departments; Division heads for administrative departments.
- ▶ **Budget** implications identified supports budget requests.

GCC Budget Timeline

Thursday, 11/09/23 @ 5 PM

- Department Budgets & Goals due to Deans/AVP for Academic Affairs Depts.
- Non-Academic Department Budgets & Goals due to Division Heads

Friday, 11/17/23 @ 5 PM

- All Budget & Goals due to Business Office (Roma Okada - roma.okada@guamcc.edu and Cheryl San Nicolas - cheryl.sannicolas@guamcc.edu)

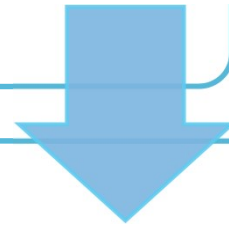
11/18/23 to 12/31/23

- Budget Compilation Process by Business Office

GCC Budget Timeline

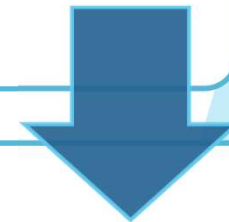
January 2024

- Budget reviewed by Resources, Planning and Facilities and College Governing Council Committee



February 2024

- Budget Presentation to and Approval by the Board of Trustees



February 15, 2024

- Budget submission deadline to Guam Legislature

GCC Budget Guidelines

- ▶ Program Performance Base Budget
 - ▶ Requirements
 - ▶ Goals 3
 - ▶ Performance Indicators 3
 - ▶ Proposed Outcomes 3

GCC Budget Guidelines

▶ Budget Fund Information

- Fund 1 - GovGuam
- Fund 4 - MDF
- Fund 11 - Tuition and Fees
- Fund 12 - Special Projects, CE

▶ Budget account classifications

- 220 Travel*
- 230 Contractual
- 240 Supplies
- 250 & 251 Equipment / IT Equipment**
- 450 Capital Outlay
- 290 Miscellaneous

GCC Budget Guidelines

▶ Budget Priorities

- ▶ Baseload - what the department needs to operate. Use the assessment to drive the budget for FY 2025.
 - Consider department needs
 - Identify the funds to operate and funding needed to provide for contractual services*
 - The budget will be reflective of the programs and responsibilities of each department.
- ▶ Growth Budget for FY 2025 must be included in the budget request and be supported with assessment document



GCC Budget Guidelines

▶ HR Office

- ▶ **Personnel Services Budget:** Salaries, benefits, promotion, increments, night differential/hazardous.
- ▶ **Current Staffing Pattern:** Costs of salaries and benefits for all active employees.
- ▶ **Proposed Staffing Pattern:** Current + vacancies.

▶ MIS Office

- ▶ Lab supplies and equipment
- ▶ Annual service/maintenance contracts that only relate to IT
- ▶ Replacement of IT equipment using Technology Fees

GCC Budget Guidelines

▶ Facilities & Maintenance

- ▶ Custodial Services
- ▶ Grounds Maintenance
- ▶ Elevator Maintenance Services
- ▶ Utilities

▶ Materials Management

- ▶ Insurance Coverage
- ▶ Copying services
- ▶ Postage

▶ Environmental Health and Safety

- ▶ Security Guard Services
- ▶ Fire Alarm & Mass Notification System Maintenance Services

GCC Budget Guidelines

▶ Requests

- ▶ Vehicle Replacement - should be derived from assessment. The useful life of vehicle is normally 7 years
- ▶ Supplies & Materials- increments of \$250

GCC Budget Guidelines

▶ DCs/Managers- Departmental Budget

▶ Narrative data (for Performance Based Budgeting & Accreditation linking)

- ▶ Goals (3 each)
- ▶ Performance indicators (3 each)
- ▶ Proposed outcomes (3 each)

▶ Non-Personnel Services

- ▶ Travel expenses
- ▶ Contractual services - If the department has contractual services based on bids that are submitted, you can use the updated amounts for your submission
- ▶ Supplies & Materials
- ▶ Equipment (less than \$5,000)
- ▶ Capital outlay (more than \$5,000 per item) or for lab/classroom set that is capitalized

GCC Budget Guidelines

▶ Required Forms

- ▶ 2025 BOT department goals spreadsheet (*see attached*). The file should be saved as for example department 1000:
1000_2025_BOT_department_goals.xls
- ▶ FY2025 GCC Budget Request template - please ensure that the department (organization) code is in the file name (e.g., 1000_2025_BOT)
- ▶ Enter the fund in column B (i.e. General Fund = 1, MDF = 4, Tuition and Fees = 11, and CE/Special Projects = 12).
- ▶ **Note: Budget request for each FUND and each Department must be provided separately in Excel format (NOT PDF).**
- ▶ The budget allocation for tuition and fee revenues is allocated based on BOT policy and resolution. (See BOT 5-2006, BOT 11-2000).

GCC Budget Guidelines

▶ NAF Special Projects

- ▶ Departments running special projects must request for budget allocation by filling out the *FY2025 NAF Budget Special Projects form (see attached)*.
- ▶ These are for special projects that will run through the Continuing Education & Workforce Development Office.

▶ NAF Lab Fees

- ▶ Departments with Lab Fees* - *Please review your lab fees for the last 3 years to determine the budgeted amount for FY2025.*

GCC Budget Guidelines

▶ Other Information

- ▶ Daily reports are accessed through Banner Self-Service

- ▶ Budget Queries

- ▶ Shows YTD expenses, encumbrances, and *available balance*.

- ▶ Encumbrance Queries

- ▶ Shows PO(s) that are *still encumbered*. Allows you to drill down on PO's on your department.

- ▶ PO(s) that are no longer needed (6 months or older)

GCC Budget Guidelines

▶ Other Information

▶ Technology Fees

- ▶ 50% is set aside in a special fund for computer labs, multi media projectors, software, and other related upgrades.
- ▶ This fund is managed by MIS
- ▶ MIS will work with SSS to assess the utilization of all GCC computer labs and develop a consolidation plan.
- ▶ MIS will develop a plan to systematically replace or upgrade all computer labs.
- ▶ Approved by Technology Working Group

GCC Budget Guidelines

▶ Budget Transfer

- ▶ **Across Funds-** Not Permitted
- ▶ **Across Divisions-** Requires authorization from division heads.
- ▶ **Personnel Services vs. Non-Personnel Services-** Not Allowed
- ▶ **Contractual Services / Capital Outlay-** Justification is required

Analysis of Outcomes

▶ Identify gaps

- ▶ Additional Program budget needs
- ▶ Personnel
- ▶ Equipment
- ▶ Supplies



▶ Identify program changes

- ▶ Reduce program size
- ▶ Archive program
- ▶ Grow program

Thank You



Reminder:

**Budgets are due to the
Dean/Supervisor by**

Thursday, November 9, 2023!

No Submission = No Budget