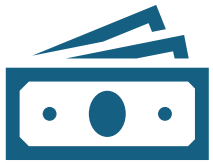


# FY 2026-27 Budget Book orientation

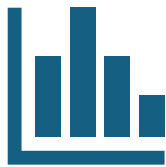
Business Office

May 6, 2026

# topics



General Orientation  
to the budget book



Data management



How data flows  
through the process



Brief Tour and  
questions

# Budget Book orientation

## Legally required components:

- Budget Officer provides a Budget Message
- Financial Tables organized with two prior year's financial data, the current year budget, and the budget development year by phase.
- Appropriation schedule
- Tax Levy
- Authorized Staffing levels (FTE)

## Summary financial & statistical information

- Data about the college
- Process and calendar information

# Data management

## It's all in Excel

- Current tools we have are Excel and Word documents into an Adobe PDF
- Data is also used to load the budget into Colleague

## Challenges:

- Large volume of data in multiple spreadsheets with different owners
- Organization of data, and adherence to data integrity is more intentional in our processes
- Formatting for printing is different than formatting for financial accuracy

## Unintended Errors or Risks with Excel

- Hidden rows
- Hard-coded numbers
- Errant or broken links in formulas
- Old (circa MS 2016 version of Excel) spreadsheets

# What is Big Data?

## Big Data is the primary source Excel File

- All financial data for over 20 funds is contained in Big Data
- Big Data is an organized set of financial data to summarize into reports

## A Guessing Game!

- In the chat, please pop your guess at the number of unique data lines that make up Big Data for the 2026-27 Proposed Budget
- Price is Right Rules, the closest guess without going over will get a CCC 60<sup>th</sup> Anniversary Coffee Mug

# Recipe for Building Big Data

## Personnel Services Projections

- Human Resources provides payroll data for month of November
- Known contract, inflationary, and step assumptions are applied by FTE
- Produces a summary for salary and benefits expenses for the next budget development year

## Materials and Services

- Current year budget + inflation+ known contract increases

## Opportunity to internally realign

- Department/Division work to make neutral adjustments- occurred in February-March

## Decision packages

- May be additions or reductions

# Taking Big Data “public” in the Budget Book



## **Perform quality control checks with pivot tables**

example- balanced all funds  
revenues to expenses)

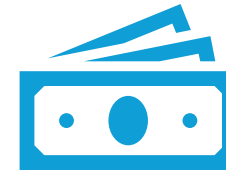
Leave audit notes



## **Set up the spreadsheets to receive the data**

Prior year actuals to match the  
annual audits

Verify the current year budget  
reflects data in Colleague



## **Review position level data for staff FTE**

Base budget positions  
Proposed budget decisions for  
position related changes

# Quality Control in the Process



## Use of pivot tables

- Provides summaries of large data sets
- Fund level, department level, line items etc.



## Careful management of links

- You can balance to the wrong number
- Dynamic vs static data



There is a container (budget book template) that needs content to be populated



# Big Data Becomes the Budget Book

Big Data orientation

Fund-Values worksheet

Financial Tables

Budget Analysis and Charts

Change in FTE Charts

# Recording from presentation

- Link to recording:

[https://2600402.mediaspace.kaltura.com/media/2026-27+Proposed+Budget+Financial+Walk-through/1\\_wnxd79cz](https://2600402.mediaspace.kaltura.com/media/2026-27+Proposed+Budget+Financial+Walk-through/1_wnxd79cz)