



LOS ANGELES VALLEY COLLEGE

BUDGET PREPARATION AND OPERATIONS MANUAL

2009 EDITION



Prepared by: Tom Jacobsmeyer, LAVC Vice-President for Administrative Services
Richard Torquato, LAVC Budget Committee Chair, Associate Professor of Psychology

**BUDGET PREPARATION AND OPERATIONAL MANUAL
UNRESTRICTED BUDGET
TABLE OF CONTENTS**

MISSION STATEMENT	4
BUDGET OPERATION PLAN	5
SHARED GOVERNANCE	
COLLEGE BUDGET COMMITTEE	
PURPOSE	
GOALS	
BUDGET COMMITTEE REPRESENTATION	
INTEGRATION OF BUDGET WITH PLANNING	
PLANNING ALLOCATION	6
REVENUE ASSUMPTIONS	
PRELIMINARY PLANNING ALLOCATION	
GENERAL REVENUE	
APPORTOINMENT REVENUE	
OTHER REVENUE/FUNDING	
BEGINNING BALANCES	7
TENTATIVE BUDGET	
FINAL BUDGET	
CURRENT BUDGET	
BUDGETING FOR INSTRUCTION	8
SUMMER SESSIONS	
FALL SEMESTER	
WINTER INTERSESSION	
SPRING SEMESTER	
BUDGETING OF SALARIES, BENEFITS, AND UTILITIES	
CERTIFICATED SALARIES	9
VACANT POSITIONS	
HOURLY INSTRUCTION BUDGET	
CLASSIFIED POSITIONS	
VACANT POSITIONS	
EMPLOYEE BENEFITS	
UTILITIES	
APPROPRIATION AT COMMITMENT ITEM (G/L) LEVEL	
COLLEGE SPECIFIC CONCERNS	10
COLLEGE BUDGET CALENDAR	
BUDGET PREPARATION	
BUDGET REQUEST WORKSHEET	
WORKSHEET INSTRUCTIONS	
ROUTING OF COMPLETED BUDGET REQUEST WORKSHEETS	
DETERMINING AND ESTABLISHING NEED	

DETERMINING BUDGET NEEDS FOR UNCLASSIFIED WORKERS 11
 DETERMINING BUDGET NEEDS FOR SUPPLIES, PRINTING, POSTAGE,
 AND OTHER EXPENSES
 EQUIPMENT NEEDS
 BUDGET OPERATION DURING FISCAL YEAR
 OPERATING WITHIN ESTABLISHED BUDGET

TRANSFERRING FUNDS 12
 BUDGET TRANSFER AUTHORIZATION (BTA)
 NEED FOR ADDITIONAL FUNDING
 TRANSFERRING INCURRED EXPENSES
 BUDGETING ROLES OF:
 DEPARTMENT CHAIR/MANAGER/PROGRAM DIRECTOR

DEAN 13
 AREA VICE PRESIDENTS
 VICE PRESIDENT OF ADMINISTRATIVE SERVICES
 ASSOCIATE VICE PRESIDENT OF ADMINISTRATIVE SERVICES
 COLLEGE BUDGET OFFICE (CBO)

COLLEGE BUDGET COMMITTEE 14
 PRESIDENT

APPENDIXES:

- A BUDGET CALENDAR
- B BUDGET REQUEST FORM
- C FUNDS
- D G/L CODES (COMMITMENT ITEMS)
- E FUND CENTERS
- F BUDGET TRANSFER AUTHORIZATION (BTA)
- G BTA INSTRUCTIONS
- H DISTRICT BUDGET DEVELOPMENT SUMMARY
- I DISTRICT BUDGET MONITORING SUMMARY
- J BUDGET DEVELOPMENT & BUDGET PREPARATION FLOWCHART
- K BUDGET DEVELOPMENT FLOWCHART
- L 09/10 DISTRICT BUDGET DEVELOPMENT CALENDAR

MISSION STATEMENT

The mission of Los Angeles Valley College is to offer transfer, vocational, general, transitional, and adult education programs in an atmosphere that fosters the free and respectful exchange of ideas. It is Los Angeles Valley College's further mission to provide educational programs and services, emphasizing (1) critical thinking, (2) cultural awareness, (3) intellectual development, (4) physical well-being, (5) self-direction, and (6) social responsibility in an attractive, accessible learning environment. In addition, as the educational and cultural focal point for the San Fernando Valley, our mission is to provide vision, opportunity, and leadership for the cultural and economic growth of a changing and diverse community.

I. BUDGET OPERATIONAL PLAN

The Budget Operational Plan is the mechanism through which the college identifies and evaluates the programs and resources necessary to operate during the fiscal year. While the Budget Operational Plan includes programs and services supported by categorical funding and enterprise funds, the primary concern is the Unrestricted Budget and the Unrestricted Programs.

II. SHARED GOVERNANCE

Los Angeles Valley College (LAVC), as all of the colleges in the Los Angeles Community College District (LACCD, or “the District”), practices shared governance in the budget development process. At LAVC, the Budget Committee is the planning advisory committee representing all college constituencies. The committee advises the president of the needs and concerns of the groups which the members represent via recommendations made to the College Council.

III. COLLEGE BUDGET COMMITTEE

PURPOSE

The mission of the Budget Committee is to ensure that the college budget supports the college's mission, and to advocate execution of the budget efficiently and effectively toward the achievement of optimal performance levels across all segments of the college community.

GOALS

- To focus on budget management by setting broad policies and reviewing how those policies are implemented
- To optimize the limited financial resources available to meet the goals of the college
- To make the budget process easier to understand for members of the committee and the college community
- To have clear policies by which the Budget Committee operates
- To have financial reports prepared on a timely basis and be as accurate as possible
- To be prepared to take action when the budget shows a significant deviation
- To evaluate opportunities for a more effective budget process

BUDGET COMMITTEE REPRESENTATION

1. 11 faculty members jointly selected for three year renewable terms by the AFT Faculty Guild and the Academic Senate
2. 5 administrators selected by the College President
3. 4 classified staff, with one member from each of the classified unions
4. 1 student selected by the Associated Student Union (ASU)

IV. INTEGRATION OF BUDGET WITH PLANNING

The Budget Operational Plan is an expression of the use of resources to meet short-range objectives and to move in the direction indicated by long-range plans.

V. PLANNING ALLOCATION

The Preliminary Allocation is developed based on the Governor's State Budget proposal and in consultation with all district constituencies, using the District's shared governance structures. The Chancellor's Cabinet and the District Budget Committee review the State Budget impact on the District and make recommendations on funding levels to each college and the District Office.

A. REVENUE ASSUMPTIONS

Preliminary Planning Allocation:

The Preliminary Planning Allocation includes funding proposals as reflected in the Governor's state proposed budget. The proposed Preliminary Budget Allocation is made available in January for the following year's budget.

These assumptions may include the following: The General Revenue Base, Dedicated Revenue, Lottery Revenue, Part-time faculty compensation, Interest Income, Cost of Living Increase (COLA)

General Revenue:

State Base Revenue is the sum of three factors:

- Basic Allocation Revenues
- Credit Revenues
- Non-credit Revenues

District's Allocation equals:

- Basic Allocation (foundation)
- Plus Credit Full-Time Equivalent Students (FTES) at equalized rate,
- Plus Noncredit FTES at equalized rate,
- Plus Enhanced Noncredit FTES at equalized rate

Apportionment Revenue:

The District's annual state apportionment revenue is based on its prior year general apportionment revenues with the following adjustments:

- Any deficit applied to total computational revenue
- Prior year stability and restoration
- Specified inflation adjustments (COLA)
- Growth
- And other purposes authorized by law

Other Revenue/Funding

- Local College Activities → Dedicated Revenues generated by colleges.
- Enterprise Operations: Bookstores, Food Services, and Cafeteria Services
- Nonresident tuition, lottery revenue, and bond funds

●Other potential revenues → Foundation, Grants, Scholarships, Community Partnerships, Sheriff Academy, Fire Department Academy, Prison Academy, Outreach programs, High School/Middle School/CASHEE programs, etc...

Beginning Balances

Unspent revenues from the previous year's operating budget which are returned to the college for re-appropriation in the new fiscal year.

B. TENTATIVE BUDGET

In May, the District revises revenue projections based on the Governor's proposed state budget. Constituencies review the budget status and the LACCD Board of Trustees authorizes to encumber the new year appropriations. The District Budget Committee reviews the Governor's Revised Budget Proposal ("May Revise") and the proposed Tentative Budget Allocation. The Controller's Office updates Ending Balance projections and constituencies receive a briefing on the Tentative Budget. At the end of May, Budget Operational Plans are due in the District Budget Office.

In June, the Controller's Office updates Ending Balance projections and the Tentative Budget is adopted.

In July, the District files the Tentative Budget report with county and state agencies. By about the middle of July, the Controller's Office completes the June close.

C. FINAL BUDGET

During the first week of August, Final Year-End closing is conducted and the budget is made available for public review. The Final Budget is then adopted following a public hearing at mid-month.

The Final Budget is a printed document issued by the Office of the Chancellor of Los Angeles Community College District containing the entire budget for the District and all of the colleges. A copy of the Final Budget is available for viewing in the college library, the Office of each Vice President, the Office of the President, and the College Budget Office (CBO).

D. CURRENT BUDGET

The current budget is not a specific document that is set at a specific point in time because the budget is fluid, changing as needs dictate. Most, though not all, of the changes to the current budget are the result of requests from the individual departments to move funds within their fund center to other General Ledger (G/L) codes. Personnel needing to see the current status of the college budget, or the current status of the budget for their particular area of concern should access the budget on the SAP or Business Warehouse systems. The CBO will also provide current budget status information upon request. To request a current budget status from the CBO the requestor may call extension 2533, email Violet Amrikhas, the College Budget Officer, at amrikhv@lavc.edu, or stop by the budget office in Room 104B, Administration Building.

VI. BUDGETING FOR INSTRUCTION

Academic Affairs provides the College Budget Office with Full-Time Equivalent Faculty (FTEF) and/or Standard Hours of Instruction, by department, for the calculation of hourly and extra assignment funding needs.

Budgeting for hourly needs requires the conversion of FTEF into Standard Hours of Instruction and then calculating for total hours of pay at an average hourly pay rate when individual hourly instructors have not been identified. If the department can provide the list of instructors with the actual number of standard hours for each of the instructors for a given semester, the CBO can research each instructor's pay rate and arrive at a closer approximation of the cost of hourly instruction and associated benefits for the department.

A. SUMMER SESSIONS

Summer Sessions are funded from the college's Unrestricted Allocation. The college determines the number of Summer Sessions to be offered during the year, and the size of those sessions.

Any Summer Session commencing during the fiscal year and any Summer Session started in the previous fiscal year but continuing beyond July 1 of the current fiscal year needs to be budgeted.

B. FALL SEMESTER

The college budgets for hourly instruction from the Unrestricted Allocation. General Ledger (G/L) Code 131500 in Fund 10100 is used in budgeting for hourly instruction.

C. WINTER INTERSESSION

The College budgets for hourly instruction from the Unrestricted Allocation into Fund 10099 using G/L Code 131700.

D. SPRING SEMESTER

The College budgets for hourly instruction from the Unrestricted Allocation. G/L Code 132500 in Fund 10100 is used in budgeting for hourly instruction.

VII. BUDGETING OF SALARIES, BENEFITS, AND UTILITIES

BUDGETING FOR SALARIES –GENERAL

Regular salaries are budgeted based on the Salary Projection Report forwarded to the college from the District Budget Office (DBO). This report lists most, though not usually all, regular full-time employees assigned to the college. The report projects how much each of the listed employees should be paid for their regular assignment during the upcoming fiscal year. Included for each employee is the base pay, any differentials, supplemental, and hopefully, any anticipated steps or columns.

If a COLA has been previously approved it will have been added to the amount. However, COLA is almost never included, and if anticipated, needs to be calculated by the CBO and added into the projected salary for each affected employee.

A. CERTIFICATED SALARIES

1. BUDGETING OF REGULAR POSITIONS

All filled certificated positions must be fully funded, unless unpaid leaves are anticipated.

2. VACANT POSITIONS

Every effort is made to fully fund vacant positions. Vacant positions that will be filled during the fiscal year will be fully funded.

The Office of Academic Affairs needs to advise the CBO of any vacant positions requiring full funding.

3. HOURLY INSTRUCTION BUDGET

Every effort is made to fully fund for hourly instruction.

B. CLASSIFIED SALARIES

1. BUDGETING OF REGULAR POSITIONS

All filled classified positions must be fully funded, unless unpaid leaves are anticipated.

2. VACANT POSITIONS

Every effort is made to fully fund vacant positions. Vacant positions that will be filled during the fiscal year will be fully funded.

The Area Offices need to advise the CBO of any vacant positions requiring full funding.

C. EMPLOYEE BENEFITS

Employee benefits should be fully funded to support all filled and vacant positions. The DBO instructs the college on the required amount to be budgeted. The college is then required to budget at least this amount for employee benefits.

D. UTILITIES

The college is required to fully fund all utility accounts.

VIII. APPROPRIATION AT COMMITMENT ITEM (G/L) LEVEL

The college may develop appropriations for all items except regular position salaries, benefits, and utilities at the Major G/L code level. For example, all funding for supplies can be budgeted within one fund center for all unrestricted use. The college however, makes every effort to budget for all commitment items within the specific fund center requiring use of the funds. Should the college decide to make use of consolidated funding within the one fund center, funds required by a specific fund center would be moved

via a Budget Transfer Authorization (BTA), to that fund center prior to encumbrance so as to track actual fund center needs.

IX. COLLEGE SPECIFIC CONCERNS

A. COLLEGE BUDGET CALENDAR

The college, through the shared governance process has developed The LAVC Budget and Planning Calendar (Appendix A). This calendar is updated on an annual basis in alignment with the District's Budget and Planning Calendar (Appendix L).

B. BUDGET PREPARATION

The preparation of the college's budget is a year-round activity; however, for the succeeding budget year, the process officially begins in July/August of the current fiscal year with the verification of current employees.

1. BUDGET REQUEST WORKSHEET

In October, the CBO prepares and distributes the Budget Request Forms for the next fiscal year. Upon receiving the Budget Request Forms for the area of responsibility, the concerned person should complete the request forms based on Program Review and other planning documents such as Annual departmental goals, Education Master Plan, Facilities Master Plan, Technology Plan, annual reports, and other planning documents.

The concerned person should complete the forms in compliance with the worksheet instructions (Appendix B).

2. ROUTING OF COMPLETED BUDGET REQUEST WORKSHEETS

The Budget Request Worksheets, upon completion by the initiator, should be taken to the next higher level for the concerned department for review, and adjustments if deemed necessary. For academic departments the next level is the office of the appropriate dean. Following this review, the worksheets are to be reviewed by the next higher level, culminating with a review by the Area Vice President, who will then forward the completed and approved budget request worksheets to the Vice President of Administrative Services.

The VP of Administrative Services will review and approve or reject the worksheets. If approved, the worksheets will be forwarded to the CBO for use in compiling the Preliminary Budget. Approval does not guarantee funding as the college may not have sufficient funding for all approved requests. Rejected worksheets will be returned to the concerned Area VP. Rejected worksheets should be resubmitted upon making requested changes or gaining approval.

C. DETERMINING AND ESTABLISHING NEED

It is the responsibility of the various areas and departments to determine their budgetary needs based on their plans for the current and future years. Upon determining the needs, the concerned responsible party shall be prepared to present those needs to the next higher level for approval. Upon receiving approval from the concerned vice president, that vice president forwards

the request to the college Budget Committee for review and possible recommendation to the President. Any increase to the approved budget allocations requires approval of the college President.

1. DETERMINING BUDGET NEEDS FOR UNCLASSIFIED WORKERS

Unclassified workers generally fall into one of the following categories: Student Workers, Tutors, Professional Experts. If the department chair knows in advance who these particular individuals are, it is simply making a determination as to the number of hours each will be working for the fiscal year multiplied by the hourly rate for each of these employees. Summing all of the employees in the particular G/L code will provide the total figure needed.

Usually, the department chair does not know who the employees will be so therefore must use an average hourly rate, but should still know the number of hours, whether in total or by assignment for a given G/L code. In these cases, the department chair should calculate the total number of hours for the G/L code and determine an average hourly rate to use as a multiplier.

2. DETERMINING BUDGET NEEDS FOR SUPPLIES, PRINTING, POSTAGE, AND OTHER EXPENSES

The department chair should consult with department members to arrive at the budgeted needs for these items. Rather than simply estimating needs, the chair should, whenever feasible, obtain a listing of items projected to be needed during the fiscal year and by perusing vendor catalogs or some other means, project the cost for these items as closely as possible. Any sales tax or shipping should be added to the total need.

3. EQUIPMENT NEEDS

While the unrestricted funding allocation in recent years has not provided sufficient funds to purchase most equipment, the department chair should still make determinations as to any foreseeable equipment needs for the fiscal year. Again, whenever possible, the equipment needed should be sufficiently identified so as to allow the department chair to search vendor catalogs for pricing. Sales tax and shipping should always be included. Additionally, if the equipment includes any technology items, Administrative Data should be contacted to establish compatibility with the college Technology Plan, and to obtain all costs related to the purchase.

D. BUDGET OPERATION DURING FISCAL YEAR

1. OPERATING WITHIN ESTABLISHED BUDGET

It is the responsibility of the concerned fund center director; Department Chair, Vice President, Dean, Manager, Director to manage their respective budgets so as to not exceed budgeted amounts.

2. TRANSFERRING FUNDS

At times the fund center director will find, for a variety of reasons, that funds will need to be moved from one G/L code to another, from one fund center to another, or that additional funds are needed that are not within the director's fund center.

a. BUDGET TRANSFER AUTHORIZATION (BTA)

To move funds between G/L codes and/or Fund Centers the person requiring these funds transfers to take place needs to complete a Budget Transfer Authorization (BTA) form, route the form through the office of the concerned Vice President who will then forward the form to the Vice President of Administrative Services for processing. (Appendixes F and G)

The Budget Transfer Form (BTA) is available for download on the LACCD website WWW.LACCD.EDU, QUICK LINK to Faculty & Staff, click on Intranet (District Network Only), scroll down to SAP Financial Applications and Services, under TOOLS, click on Forms, scroll down to Budget Transfer Authorization and click on this. A file download box will appear on your screen. Click OPEN to open the form in Excel, from which you can then save the form in Excel. Or, select SAVE to save the form directly to your drive of choice.

Instructions for completing the form are on the second page. The CBO is available at extension 2533, via e-mail at amrikhv@lavc.edu.

b. NEED FOR ADDITIONAL FUNDING

See Section VIII, B – DETERMINING AND ESTABLISHING NEED

3. TRANSFERRING INCURRED EXPENSES

From time to time, departments may find that they have been charged for expenses rightfully belonging to another fund center or even another fund, such as for salaries of personnel assigned to a Specially Funded Program (SFP).

These expenses impacting the Unrestricted Budget must be brought to the attention of the CBO who will work with the concerned person to make any needed corrections.

To avoid or reduce the need for transferring salary expenses, department chairs should routinely check the actual assignments for their assigned personnel, as they are registered in the personnel system, and make corrections to assignments as needed. Assistance is available from Tom Aduwo, the Single Point of Contact (SPOC) in the Payroll Office, Room 105, Administration Building, or at extension 2752 or 2871.

X. BUDGETING ROLES OF:

A. DEPARTMENT CHAIR/MANAGER/PROGRAM DIRECTOR

The role of persons in this category is central to the accomplishment of the mission of the college. These persons are responsible for determining the budgetary needs of their departments, and in making those needs known. Consistent with the desire of the college to provide for shared governance at all levels of the college, these individuals are encouraged to work with their peers and

those under their supervision to assist in identifying the needs of their departments. The persons should also make every effort to operate their departments within their established budget.

B. DEAN

The dean is expected to be familiar with the status of the departments within their sphere of responsibility, to work with their department chairs to identify and quantify the needs of the various departments, to provide budgeting guidance, to approve when warranted, to find other avenues of funding, and to reject funding requests when justified.

C. AREA VICE PRESIDENTS

The Area Vice President is charged with the responsibility to provide guidance to their department chairs, managers, directors, and deans in making budgeting proposals, requests, and transactions.

D. VICE PRESIDENT OF ADMINISTRATIVE SERVICES

The Vice President of Administrative Services is responsible to ensure the proper budgeting and operations of the budget for the college. Additionally, this position provides direct supervision of the CBO, both in the preparation and operation of the budget.

E. ASSOCIATE VICE PRESIDENT OF ADMINISTRATIVE SERVICES

The Associate Vice President of Administrative Services and the College Budget Officer are responsible for the preparation of the college's budgets, with special concern for the Unrestricted Budget as directed by the Vice President of Administrative Services.

The Budget Office has the following areas of responsibility:

1. Works with various college departments and senior staff on Preliminary Budget Planning.
2. Coordinates preparation of the annual operating budget.
3. Coordinates preparation of the annual budget needs survey request for submission to the College Budget Committee and Board of Trustees.
4. Administers the operating budget according to approved policies, including:
 - a. Making available current budgetary status information to departmental chairs in coordination with Area Deans and Vice Presidents
 - b. Monitoring budgetary status of college accounts
 - c. Monitoring budget changes for compliance with the Budget Development Cycle
 - d. Advising administrators on budgetary status, as needed

- e. Making recommendations for budget-related plans, policies, and procedures
- f. Preparing budget reports, analyzing budget and related data, and preparing recommendations for administrative action
- g. Support institutional planning from the standpoint of available resources
- h. Assisting administrative offices in identifying program goals and objectives and in coordinating the objectives with budgetary decisions
- i. Analyzing information from the DBO in order to ascertain proposed budget allocations and confirm funding sources
- j. Providing information to the college Budget Committee as needed

F. COLLEGE BUDGET COMMITTEE

The college Budget Committee is part of the shared governance process and serves as a monitor of the budgetary activities of the college providing budget advice and recommendations to the college President.

G. PRESIDENT

The President is the final approving authority on all College budget issues.

LAVC BUDGET PREPARATION AND OPERATIONS MANUAL

Appendix A

LAVC Budget and Planning Calendar

Month	LACCD Activities	Valley College Budget Activities
Calendar Begins Here: July/August	Current Fiscal Year Budget approved by LACCD Board of Trustees	College Budget Office (CBO) sends Employee Verification Form listing all Employees (excluding hourly and unclassified positions) to VP's/President for distribution to Department Chairs (DC) and Fund Center Directors (FCD).
September	Initiate fiscal year budget preparation	CBO: Initiates fiscal year budget preparation documents for FCD & DC to review in October Budget Committee: Review reports on financial information for previous year full time faculty vacancies (retirements and other separations) and reviews any other financial/budget reports that would help in determining how many faculty positions could be filled in 2009-2010. Reviews report from the Classified Staffing Committee.
October	Development of budget preparation activities	<p>CBO: Budget Request forms sent to VP's/President for distribution to FCD & DC to plan their budget for fiscal year. Budget Request Form includes all previous GL Account numbers and previous year allocation.</p> <p>DC & FCD: Completes request form based on program review and other planning documents such as: annual department goals, education master plan, facilities master plan, technology plan, annual reports, and other planning documents. Any requests for increase in budget will be prioritized and a written justification will be included with the budget request. Any anticipated expenses above and beyond day-to-day expenditures can be planned and documented on this form.</p> <p>Budget Committee: IPC chair presents a report on the number of faculty positions being requested. Budget Committee to review IPC report and discuss the faculty vacancies financial/budget reports presented in September. Budget Committee makes recommendation on how many positions to hire; Recommendation gets forwarded to the College Council for approval to ensure that it goes to Consultation in November. Reviews report from the Classified Staffing Committee. Receive quarterly report from AVP-AS regarding Specially Funded Programs, Categorical Programs, and Enterprise Programs.</p> <p>DC: Submit requests for hire for the fiscal year to the IPC.</p>

		IPC: With representation from Enrollment Management/Matriculation reviews requests for hires for fiscal year and sends prioritization recommendations to the College Council and the College President.
November		<p>Budget Committee: Reviews Classified Staffing Plan based on a report from the Classified Staffing Committee. Reviews IPC prioritization list. Reviews Employee Verification Form and overall salary costs (See July/August activities)</p> <p>VP's/President/Deans: Review budget and planning requests for each area for fiscal year and verify linkage to planning documents (See October)</p>
December	<p>Preliminary Fiscal Year Allocation Sent to Colleges</p> <p>Salary projections sent to colleges</p>	<p>CBO: Receives District Salary Projections Report which includes payroll data from previous year and longevity pay, differential pay (doctoral and shift, variation pay, and supplemental pay data.</p> <p>IPC: Sets tentative fiscal year Targets by session (i.e. 14K FTES for FALL, two summer sessions and one winter.)</p>
January	Governor's proposed state budget and preliminary allocations	Budget Committee: Receive quarterly report from AVP-AS via email from Budget Chair regarding Specially Funded Programs, Categorical Programs, and Enterprise Programs.
February	Fiscal Year FTES Annual Targets set by District for colleges	<p>Budget Committee: Update on Governor's Proposed Budget for fiscal year. Update on LAVC Preliminary Allocations. Update on salary projections (See December) and benefits and salary increases. Update on FTES and Hourly rate budget projections. Reviews all budget requests. Makes recommendations for faculty hires.</p> <p>CBO: Prepares preliminary budget based on salary projections, FTES and hourly projections, mandated expenditures, and DC and FCD requests.</p>
March	Tentative fiscal year Allocation set	Budget Committee: Continues to review all budget requests (if needed). Recommends adjustments (increase and allow prioritization or decrease to cut costs by a certain %) to current requests based on budget outlook/projections/allocation. Sends recommendations to the College Council and the College President.

		<p>CBO: Prepares preliminary budget based on salary projections, FTES and hourly projections, mandated expenditures, and DC and FCD requests.</p> <p>VP's/President: notify DC and FCD of fiscal year allocation and any adjustments (if needed to decrease costs/or to increase funding based upon prioritization and Budget Committee recommendations.)</p>
April	Review of preliminary budget data	<p>Budget Committee: May not meet. Receive quarterly report from AVP-AS via email from Budget Chair regarding Specially Funded Programs, Categorical Programs, and Enterprise Programs.</p> <p>CBO: Makes budget adjustments if needed based on recommendations from the March Budget Committee meeting.</p> <p>College Council/College President: Reviews Budget Committee Recommendations for fiscal year Operational Plan.</p>
May	Governor's May Revise announced	<p>Budget Committee: Update on the Governor's May Revise. Review of any final budget adjustments.</p> <p>VP's/President: Notify DC and FCD of fiscal year final budget allocation for their area.</p> <p>CBO: Operational Plan due to District by May 31.</p>
June	Tentative budget	<p>Budget Committee: No meeting</p> <p>CBO: Send final budget to the District.</p>
July	Cycle begins again	<p>Budget Committee: No meeting. Receive quarterly report from AVP-AS via email from Budget Chair regarding Specially Funded Programs, Categorical Programs, and Enterprise Programs.</p> <p>LACCD Board of Trustees: Approves Final Budget for fiscal year.</p>

		<p>Departmental council: Budget chair and Budget Committee representatives meet with Departmental Council to discuss budget recommendations.</p>
--	--	--

		<p>Webmaster: Posts archives of budget requests.</p>
--	--	--

Appendix C

FUNDS

FUND NUMBER	FUND TITLE	ADDITIONAL INFORMATION	FUND TYPE
10010	COMMUNITY SERVICES		RESTRICTED
10099	WINTER INTERSESSION		UNRESTRICTED
10100	BASIC	GENERAL FUND	UNRESTRICTED
10117	CONTRACT EDUCATION		UNRESTRICTED
10123	EXTENSION	MERGED INTO 10010	RESTRICTED
10126	BLOCK GRANT		RESTRICTED
10127	BLOCK GRANT		RESTRICTED
10128	BLOCK GRANT		RESTRICTED
10206	SUMMER SESSION II		UNRESTRICTED
10207	SUMMER SESSION I		UNRESTRICTED
10145	PARKING		RESTRICTED
10160	GOLD CREEK		UNRESTRICTED
10146	BLOCK GRANT		RESTRICTED
10147	BLOCK GRANT		RESTRICTED
10148	BLOCK GRANT		RESTRICTED
10149	BLOCK GRANT		RESTRICTED
10150	BLOCK GRANT		RESTRICTED
10420	DSPS		RESTRICTED
10135	HEALTH		RESTRICTED
70007	CHILD DEVELOPMENT CENTER		CATEGORICAL
80008	BOOKSTORE	SELF SUPPORTING	ENTERPRISE
60006	FOOD SERVICES	SELF SUPPORTING	ENTERPRISE
10059	DISTRICTWIDE		UNRESTRICTED

NOTE: A COMPLETE LISTING OF RESTRICTED FUNDS IS PRESENTED IN THE FINAL BUDGET ALONG WITH THE FINAL BUDGETS FOR THOSE FUNDS.

GL CODES (COMMITMENT ITEMS)

Appendix D

G/L	DESCRIPTION	G/L	DESCRIPTION	G/L	DESCRIPTION
CERTIFICATED G/L CODES		UNCLASSIFIED G/L CODES		TRANSPORTATION,	
111100	Instructor- Regular	239200	Unclass-Non Inst	RENTALS & CONTRACTS	
111600	Instructor- Substitu	239300	Unclass-Prof Expt	561100	Bus Transportation
111700	Inst-Reg-Extra Assgn	241400	Inst Aids- OT	561200	Student Transport
113100	Dept Chair-Classroom	241600	Inst Aides- Sub&Rel	562100	Contrat-Personal Svs
121100	Inst-Non-Teach-Reg	249200	Unclassified- Instr	563200	Rent - Software
121700	Inst-Non-T-ExtAss	BENEFITS G/L CODES		563500	Rent - Misc
122100	Admin- Regular	392000	Distr F/B & Ins	565100	Rent-Equip-Other
123100	Dept Chair-Reg	395000	Emp Ben-SFP	569400	Contract-Other
123700	Dept Chair- Ext Assi	SUPPLIES & PRINTING		OTHER OPERATING	
124100	Librarian- Reg	422100	Books	582400	Maint - Equip
124600	Librarian- Sub	442100	Library Media Matl	582500	Maint-Bldg&Ground
125100	Counselor- Reg	442300	Audio Visual Matl	583100	Memberships
125600	Counselor- Sub	442400	Campus Newspaper	584100	Mileage
131500	Instructor- Hrly	452100	Office Supplies	586100	Travel
131600	Instr- Hrly- Sub	452120	Software Supplies	587100	Advertising
131700	Instr- Ext Assign	452300	Supp-Maint&Repair	588800	CR Card Disc Fees
132500	Instr- Hrly- Spr Sem	453100	Printing	589000	Other Expense
141500	Instr- NT- Hrly	INSURANCE		589100	Over/Short
141700	Instr- NT- Ext Assig	546200	Insurance Premium	589700	Exp Reallocation
143500	Dept Chair- Hrly	UTILITIES & POSTAGE		589800	Rtn of Title IV Fds
143700	Dept Chair-ExtAssign	550100	Telephone	594500	Sch Maint-Bldg
144500	Librarian- Hrly	550200	Gas	CAPITAL OUTLAY	
144600	Librarian- Hrly- Sub	550300	Water	640100	Equip Expense
144700	Librarian- Ext Assig	550400	Electric	640300	Software Eqpt Exp
145500	Counselor- Hrly	550500	Sewer	642300	LoValue Asset Equip
145700	Counselor- Ext Assig	550600	Rubbish	652000	Lease Purch - Eqpt
CLASSIFIED G/L CODES		550700	Data Transmission	INTRAFUND TRANSFERS	
212100	Admin- Reg	551100	Sanitation	739900	Intra Tr-Unr/Rest
213100	Off & Clrk- Reg	551200	Equip Moving	UNALLOCATED	

Appendix E

UNRESTRICTED FUND CENTERS ENDING IN "A" ARE FOR USE IN FUND 10100. FUND CENTERS ENDING IN "B" ARE FOR UNRESTRICTED FUNDS OTHER THAN 10100.

FUND CENTERS	FUND CENTERS	FUND CENTERS	FUND CENTERS	FUND CENTERS
V0000A Revenue Cost Center	V1970B Biology	V4090A EOP&S Administration	V6260B Master Calendar	V7570B Program Development
V1030A Academic Affairs	V1990B Bookstore	V4090B EOP&S	V6270A Mathematics	V7590A Psychology
V1030B Academic Affairs	V2050A Business	V4170A Ethnic Studies	V6270B Mathematics	V7590B Psychology
V1032A Academic Affairs	V2050B Business	V4170B Ethnic Studies	V6350A Media Arts	V7610A Public Relations
V1032B Academic Affairs	V2130A Business Office	V4250A Faculty Support	V6350B Media Arts	V7610B Public Relations
V1033A Academic Affairs	V2130B Fiscal Operations	V4270A Family & Consumer St	V6390A Media Communication	V7730A Receiving / Central
V1033B Academic Affairs	V2170B Calworks Program	V4270B Family & Consumer St	V6490A Microbiology	V7730B Central Supply
V1070A Academic Senate	V2310A Catalogs and Class S	V4310A Financial Aid	V6490B Microbiology	V7790A Sheriff's Office
V1130A Administration of Ju	V2450A Chemistry	V4310B Financial Aid	V6530B Monarch Camp	V7810A Reprographics
V1130B Administration of Ju	V2450B Chemistry	V4312B Financial Aid	V6610A Music	V8050A Soccer-Women
V1131A Emergency Medical Te	V2490A Child Development	V4350A Financial Aid Accoun	V6610B Music	V8110A Sociology
V1150A Administrative Data	V2490B Child Development Ce	V4450A Food Services 2 of 21	V6670A Natural Sciences (Cl	V8110B Sociology
V1152A Administrative Data	V2510A Cinema	V4450B Food Services	V6670B Natural Sciences (Cl	V8170A Softball - Women
V1190A Administrative Servi	V2510B Cinema	V4470A Football	V6790A Nursing Science	V8330A Speech
V1190B Administrative Servi	V2550A Classes	V4490A Foreign Language	V6790B Nursing Science	V8330B Speech
V1192A Administrative Servi	V2550B Classes	V4490B Foreign Language	V6850A Office Administratio	V8360A Speech Lab
V1193A Administrative Servi	V2610A Collective Bargainin	V4510A Foreign Student Serv	V6850B Office Administratio	V8360B Speech Lab
V1193B Administrative Servi	V2650A College Newspaper	V4690A Geography	V6890B Open Recreation	V8370A Speech Forensics
V1194A Administrative Servi	V2690A Coll Swimming Pool	V4850B Gymnastics Classes	V6910A P.A.C.E.	V8390A Staff Development
V1194B Administrative Servi	V2870A Computer Science	V4990A History	V6910B P.A.C.E.	V8390B Staff Development
V1195B Administrative Servi	V2870B Computer Science	V4990B History	V6930A P.E.	V8450A Student Activities
V1210A Admissions and Recor	V2910A Data Communications	V5170A Institutional Activi	V6930B P.E.	V8450B Student Activities
V1210B Admissions and Recor	V2910B Computer Systems Ser	V5190A Institutional Resear	V6970A P.E. - Women	V8590A Student Recruitment
V1410A Anthropology	V3110A Cooperative Educatio	V5190B Institutional Resear	V6970B P.E. - Women	V8710A Swimming - Men

V1410B Anthropology	V3190A Counseling Services	V5630A Journalism	V7050A Philosophy	V8730A Swimming - Women
V1417A Biology	V3190B Counseling Services	V5630B Journalism	V7050B Philosophy	V8870A Telephone / Voice Ma
V1417B Biology	V3250A Cross Country - Men	V5730A Learning Center	V7210A Physical Science	V8870B Telephone / Voice Ma
V1530A Art	V3270A Cross Country - Women	V5730B Learning Center	V7210B Physical Science	V8970A Theater Arts
V1530B Art	V3410B Curriculum Development	V5731A Writing Center	V7250A Physics	V8970B Theater Arts
V1531A Museums And Gallerie	V3430A Custodial Services	V5731B Writing Center	V7250B Physics	V9010A Track & Field - Men
V1590A Arts and Letters	V3530B Deferred Maintenance	V5850A Library	V7330A Plant Facilities	V9030A Track & Field - Wome
V1590B Arts and Letters	V3710A Handicapped Student	V5850B Library	V7330B Plant Facilities	V9070A Transfer Center
V1710A Athletics - Men	V3770A Economics	V5870A Library /Media Techn	V7370B Pool	V9070B Transfer Center
V1710B Athletics - Men	V3770B Economics	V5870B Library /Media Techn	V7450A President's Office	V9130A Supplementl Instrctn
V1730A Athletics - Women	V3870A Electronics	V5871A Media	V7450B President's Office	V9130B Supplementl Instrctn
V1730B Athletics - Women	V3870B Electronics	V5871B Media	V7451A President's Office	V9330B Vocational Education
V1850A Baseball	V3970A Engineering	V6170B Manager- Facilities	V7456A President's Office	V9410A Water Polo - Men
V1890A Basketball - Men	V3970B Engineering	V6178A Inter-fund Transfer -	V7530A Prof & Interdiscipli	V9430A Water Polo - Women
V1910A Basketball - Women	V4050A English	V6260A Master Calendar	V7530B Prof & Interdiscipli	
V1970A Biology	V4050B English			

Appendix G
INSTRUCTIONS – BUDGET TRANSFERS AUTHORIZATION FORM

A Budget Transfer form must be completed by the requesting department in order to initiate a request to transfer budget for both unrestricted and restricted funds.

1. **Control No.:** Each Business Area should establish and maintain control numbers. This number should be comprised of the location letter and a sequential four-digit number; e.g., D-0001, etc. This number is intended to account for all budget transfer documents in sequence to avoid losing or duplicating forms. Multiple paged BTA's may use "A", "B", etc. to extend the control #; e.g., D-0001A, D-0001B, etc. Control # should also be typed in the "Header Text" line of transaction's Additional Data Tab.
2. **Year:** The current fiscal or SAP year should be entered here; e.g., 2006-2007 fiscal year = 2007 SAP year.
3. **Process:** Select the appropriate budget process for the transaction you are initiating. College budget users are allowed to use *Transfer* only. District Office access also includes *Carry Over* (Carryover budget from prior year), *Enter* (Original income/budget), *Return* (Return income/budget), and *Supplement* (Supplemental income/budget).
4. **Budget Type:** Select the appropriate budget type for the transaction you are initiating. College and District Office access includes *CBMU* (College – between major G/L, unrestricted), *CBMR* (College – between major G/L, restricted), *CWMU* (College – within major G/L, unrestricted), *CWMR* (College – within major G/L, restricted). District Office access also includes *DTRF* (DO transfer), *ORG* (Original income/budget), *CISU*, *CISR* (Supplemental income/budget), *CNC* (Contingency Reserve budget), *CNNC* (Contingency Non-Consumable budget), and *POCF* (PO Carry forward budget).
5. **Sender Fund:** Enter the fund code from which you are reducing budget. This will be a five-digit code comprised of the fund application and program number; e.g. 10100 = General Fund, Basic Program.
6. **Receiver Fund:** Enter the fund code to which you are transferring budget. This will be a five-digit code comprised of the fund application and program number; e.g. 10100 = General Fund, Basic Program.
7. **Document No. (For Business Office Use Only):** This field is for the SAP document number generated by the SAP system. This is a "district wide" number that is sequential to the system, but not to a specific location.
8. **Document Date:** This field is for the date the budget transfer is being requested.
9. **Business Area:** Enter your Location Code (College or District Office).
10. **Budget Transfers Documentation (Long Text Icon):** Use this section to describe the actions that are occurring through the budget transfers. Indicate title of fund on last line of documentation section, e.g. 80008 = Bookstore.
11. **Line Items:**
 - Limit one BTA page to 20 line items. BTA may have several pages for same fund transfer.
 - For entering budget transactions, list sender (reduction) entries first (enter "-" in the **S** column), followed by the receiver (increase) entries (enter "+" in the **R** column). Form will automatically calculate amounts in the "total sender/receiver transactions" boxes based on the checkmarks.
 - **Fund Center:** Enter the fund center (cost center or WBS); e.g. D0260A, 10010-C7101.
 - **Commitment Item:** Enter 6-digit G/L account.
 - **Func. Area (No SAP Entry): For District Office Use Only.** This field is for the functional area (state activity) code and will be derived by the system.
 - **Funded Program (No SAP Entry): For District Office Use Only.**
 - **Amount:** Enter the US dollar amount to be transferred. Whole positive dollars only, no cents.
 - **Text:** Enter line item description information if necessary (optional).
12. **Budget Transfer Authorizations:** Signatures by the appropriate parties.
13. **Posting Documentation (For Business Office Use Only):**

- **Data Entry Operator:** Enter the name of the person entering the transaction into SAP system.
 - **Posting Date:** Date the transfer posted in SAP.
 - **Board Action Date:** Date the Board Report ratified the transfer.
14. **Budget Review Committee (For District Budget Office Use Only):** To indicate Budget Review Committee member that reviews BTA prior to entering transaction into SAP system.
15. **Required Attachments for New Income BTA's:** *Copy of Contract Request form with SAP Doc #, copy of Award Letter/Approval Notice, and original SFP Fund/WBS Master Data form.* Checkmark each square corresponding to the attachments.

FINANCIAL & TREASURY MANAGEMENT

Budget Development

The community college district budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time (fiscal year). The budget represents the operational plans of the district in terms of economic decisions. Budget requirements and processes are described in the California Code of Regulations, beginning with Section 58300.

In September of each year, a Budget Development Calendar for the following fiscal year is prepared by the District Budget Office (Liwa Corpuz, Senior Financial Analyst), and reviewed by the District Budget Committee. This Calendar serves as a timeline for when certain decisions or transactions should be made. In October, the Calendar is adopted by the Board of Trustees.

In November, the College Presidents make recommendations to the District Budget Committee on district-wide fund allocations and assessments. The Budget Operation Plan Instructions are then distributed to each college in January. The Budget Operation Plan is the mechanism through which each college and district administrative office identifies and evaluates the programs and resources necessary to operate during the upcoming fiscal year. Revenue and allocation parameters to develop the budget are described in the Budget Allocation Model which is included in the Budget Operation Plan. The Model states that all state general revenue, excluding Partnership for Excellence, shall be distributed to the colleges based on the state program-based funding mechanism.

The G/L structure is in conformity with the Budget and Accounting Manual (BAM), which is available on the California Community College's website (http://www.cccco.edu/divisions/cffp/fiscal/standards/budget_and_accounting_page.htm). The BAM, which has the authority of regulation in accordance with Title 5, Section 59011, of the California Code of Regulations (CCR), is part of the Board of Trustees' responsibility to define, establish, and maintain the budgeting and accounting structure and procedures for the California Community Colleges. California community college districts are required by regulation to prepare financial reports and annual budgets that report all their actual and projected revenues and expenditures on forms as provided by the Chancellor's Office. The objective of the BAM is to facilitate compliance with this requirement by providing for a uniform fund-structure, revenue and expenditure classifications, and other accounting procedures for the consistent and comparable reporting of financial data by all community college districts.

The annual operating budget developed and presented to the Board of Trustees for final approval shall be a reflection of projected costs, based, in part, on historical resource utilization, anticipated changes in programs and services, and available funds. This final budget is initially reviewed by the District Budget Committee and the Budget/Resource Development Board Committee prior to review by the Board of Trustees. The final budget is adopted in late August upon board approval. **For the adoption and implementation of the budget, the unanimous decision of the Board is required [10].** The final budget is filed with the County and State agencies no later than September 15th.

A reserve of five percent (5%) of the unrestricted general fund budget shall be established, composed of a three percent (3%) unappropriated general reserve and a two percent (2%) appropriated contingency reserve. This level of reserve shall be established over a period of time by increasing the Contingency Reserve and/or General Reserve by at least one-half percent annually. The reserve shall be established to ensure the district's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year, and so that the district shall not be placed on the state "watch list." Use of the reserve must be approved by the unanimous decision of the Board prior to any expenditure.

Appendix H

Budget Monitoring

Management reviews budget activity at the close of each month. On a monthly basis, there is report on the status and projections for the Unrestricted and Restricted General Fund, as well as the G/L reconciliation for all funds. Projections are made on a monthly basis for only the General Fund as it relates to operations. Income and expenditures for each fund are reconciled to the G/L by Anil Jain, Accounting Manager. The income and expenditures are compared to their control accounts. Budgetary information is reviewed by Vinh Nguyen, Director of Budget and Management Analysis.

In the Quarterly Financial Status Report, which is submitted to the District, all colleges state their projected expenditures. If a college is anticipating an unbalanced budget—expenses are anticipated to exceed expectations—the college is required to prepare and submit a plan to the District.

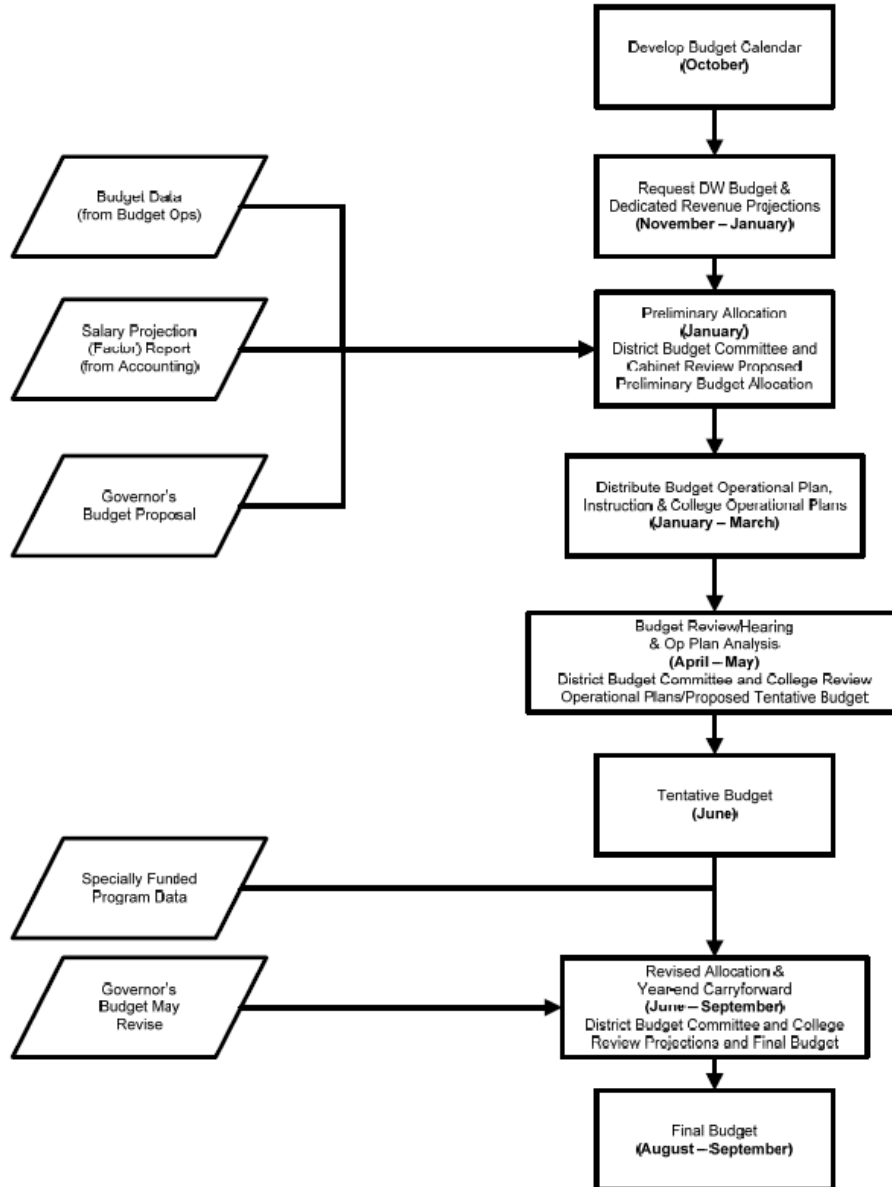
Jeanette Gordon, Chief Financial Officer, produces a report each quarter that compares budget to actual revenue and expenditure projections, and to last year's actual revenue and expenditures. **These reports are submitted to the Board of Trustees for informational purposes and to the Chancellor and the Deputy Chancellor of the District [17].**

Budget Maintenance/Changes

Budget changes can result from various factors such as additional income or increased employee wages. **Budget changes that require approval from the Board of Trustees are presented to the Board for acceptance [12].** All budget transfers between major G/L (object) codes for unrestricted programs at college locations must be submitted on the Budget Transfer Authorization (BTA) form and processed on campus or forwarded to the District Budget Office for processing. The BTA forms must first be approved by the Vice President and President of the college. The form is then reviewed (and distributed for review) by Hattie Mobley, Accounting Technician, and Jose Mendoza, Assistant Financial Analyst. BTAs involving special funds that require additional review are then forwarded to the appropriate Budget Committee person. After the review process, the BTA is keyed into the SAP system. **Before filing, all BTAs must be reviewed and signed by Liwa Corpuz, Senior Financial Analyst, Sheri Okamoto, Senior Financial Analyst, and Vinh Nguyen, Director of Budget and Management Analysis.** Those BTAs that must be reviewed by Jeanette Gordon relate to the following: (1) Contingency Reserve, (2) General Allocation adjustments that require Board approval (i.e. Tentative Budget, or PI adjustments), (3) All District Office (routine or new income), (4) Prop A or Prop AA, (5) Any single SFP income BTA that equals to or more than \$10M from the campus, and (6) Other special transactions, determined by Vinh Nguyen, that require Jeanette Gordon's special attention [13]. The District Budget Office then prepares a budget adjustment report that goes to the Board of Trustees for approval.

Budget transfers between major G/L (object) codes for specially funded programs (SFPs) and other restricted programs must be submitted on a form and must go through the same process described above.

**OPS: Budget & Management Analysis: Budget Operations;
Budget Development & Preparation Process**



2009 - 2010 BUDGET DEVELOPMENT CALENDAR

DATE	ACTIVITY
SEPTEMBER, 2008	INITIATE 2009-10 BUDGET PREPARATION
September 10	Constituencies review proposed Budget Development Calendar.
OCTOBER, 2008	DEVELOPMENT OF BUDGET PREPARATION ACTIVITIES
October 1	Notice of Budget Development Calendar presented to Board of Trustees.
October 15 - 31	College Projections and Financial Plans Review
October 22	Adoption of Budget Development Calendar.
October 27	1st Quarter Reports due from colleges.
NOVEMBER, 2008	DEVELOPMENT OF BUDGET OPERATION PLAN
November 5	A) Board Budget Committee receives briefing on 1st Quarter Rep.; B) 1st Quarter Report submitted to Board of Trustees for approval.
November 7	Initial assessment projections of District wide accounts.
November 15 - 30	Review of Centralized Accounts Projection.
November 15	1st Quarter Report due to State.
DECEMBER, 2008	BUDGET PREP WORKSHOP
December 3 - 4	A) Budget Prep file available; B) Budget Prep Workshop.
JANUARY, 2009	GOVERNOR'S PROPOSED STATE BUDGET AND PRELIMINARY ALLOCATIONS
January 5	A) Budget Office distributes Budget Operation Plan Instructions; B) Dedicated Revenue Projections due in the Budget Office.
January 8 - 12	Budget Office reviews college's 2009-10 dedicated revenue projections.

January 9 - 31	Cabinet reviews Proposed 2009-10 Preliminary Allocation.
January 15 - 31	Constituencies review Proposed 2009-10 Preliminary Allocation.
January 23	CFO and Accounting Office provide initial ending balance projections.
January 27	2nd Quarter Reports due from colleges.

FEBRUARY, 2009	CONSTITUENCIES REVIEW BUDGET STATUS
-----------------------	--

February 5	Budget Office distributes 2009-10 Preliminary Allocation.
February 6 - 29	Cabinet reviews 2009-10 Budget update.
February 11	A) Board Budget Committee receives briefing on 2nd Quarter Rep.; B) 2nd Quarter Report submitted to Board of Trustees for approval.
February 15	2nd Quarter Report due to State.
February 10 - 28	Constituencies review 2nd Qtr Rep & College Financial Plans.
February 23	CFO and Accounting Office update ending balance projections.

MARCH, 2009	PREPARATION OF PRELIMINARY BUDGETS
--------------------	---

March 5	Budget Prep files transmitted to Budget Office.
March 6 - 20	Technical review of Budget Prep data files and upload to SAP.
March 23	A) CFO and Accounting Office update ending balance projections; B) Preliminary Budget available on SAP system.
March 23 - May 16	Open period for Tentative Budget adjustments.

APRIL, 2009	REVIEW OF PRELIMINARY BUDGET DATA
--------------------	--

April 3	CFO and Accounting Office distribute purchasing & year-end closing schedule.
April 23	CFO and Accounting Office update ending balance projections.
April 29	3rd Quarter Reports due from colleges.
April 30 - May 23	Budget hearings on preliminary budgets conducted w/coll. administrators.

MAY, 2009	REVENUE PROJECTIONS UPDATED
May 1 - 20	Cabinet receives briefing on Tentative Budget.
May 4	Constituencies review budget status.
May 8	Revised revenue projections based on Governor's proposed State Budget.
May 13	Board of Trustees authorize to encumber new year appropriations.
May 15	3rd Quarter Report due to State.
May 20	A) Constituencies review May Revise update; B) Constituencies receive briefing on Tentative Budget.
May 22	CFO and Accounting Office update ending balance projections.
May 25	Budget Operation Plans due in Budget Office.
May 27	A) Board Budget Committee receives briefing on 3rd Quarter Report; B) 3rd Quarter Report submitted to Board of Trustees for approval; C) Constituencies receive a briefing on Tentative Budget (Bd Mtg).
JUNE, 2009	TENTATIVE BUDGET
June 10	A) Board Budget Committee to review Proposed Tentative Budget; B) Notice of Tentative Budget to Board of Trustees.
June 22	CFO and Accounting Office update ending balance projections.
June 24	Adoption of Tentative Budget.
JULY, 2009	REVISION TO REVENUE PROJECTIONS/ALLOCATIONS
July 3	File Tentative Budget report with County and State Agencies.
July 6	Deadline for submission of revised Dedicated Revenue for Final Budget.
July 17	CFO and Accounting Office run 1st closing activities.
July 20	Constituencies review Budget status.
July 24	A) CFO and Accounting Office update ending balance projections;

B) CFO and Accounting Office run 2nd closing activities.

AUGUST, 2009

FINAL BUDGET

August 3 Final year-end closing and establishment of actual ending balances.

August 5* Notice/briefing of Final Budget to Board of Trustees.

August 10 - 14* Publication budget available for public review.

August 19* A) Board Budget Committee to review Proposed Final Budget;
B) Public Hearing and adoption of Final Budget.

**SEPTEMBER,
2009**

FINAL BUDGET/YEAR-END ANALYSIS

September 15 File Final Budget report with County and State agencies.

* Based on 2009/10 Board Meeting calendar (TBA).