From: Carol Dumas
To: Chris Terry; Deborah Ludford; Kai Stearns Moore; Kenneth Robinson; M...
CC: Eva.E.Conrad@gmail.com; Nancy Byrnes
Date: 9/29/2011 4:03 PM
Subject: Master Plan - Budget Review & Development Process
Attachments: BUDGET FLOW1.doc; BUDGET FLOW2.doc; BUDGET FLOW3.doc; Table of Contents.doc

Below is what was sent to the Resource Allocation workgroup:
Attached are three flowcharts that show how the Budget Allocation process works. Please review the flowcharts and let us know which is preferred. Also attached is the proposed Table of Contents; this reflects the second flowchart model. Note that the Table of Contents will change depending on which flowchart model is used.

Please provide feedback by Friday, October 7th. We will be putting the allocation manual together and expect to distribute it by October 10th for review.
North Orange CCD
Budget Review and Development Process

1. District Budget and Resource Allocation Coordinating Council, Function and Membership
2. Budget Calendar
3. Board Policy/Administrative Procedures
   a. BP 200 Budget Preparation
   b. BP 250 Budget Management
   c. AP 6250 Budget Management
4. Budget Allocation Model Flowchart
5. Budget Allocation Model Narrative
   a. Budget Process Guide
      i. Concepts/Principles
      ii. Description of Budget Centers
   b. Building Blocks of the Model
      i. Beginning Balance
      ii. Fund Balances
      iii. Unrestricted Revenues
      iv. Total Available Revenue
      v. Budget Categories
         1. District Wide Expenditures
         2. Extended Day Budgets
         3. Faculty Positions
         4. Operating Allocations
         5. Management and Classified Salaries
      vi. Carryover Funds
      vii. Restricted Programs
      viii. Self Supporting Programs
6. Buying and Selling Positions
   a. Academic
   b. Management/Classified/Confidential
7. Other Personnel Allocations
   a. Load Banking
   b. Reassigned Time
   c. Additional Duty Days
   d. Sabbaticals
8. Evaluation of the Budget
   a. Evaluation of the Allocation Model
   b. Closing the loop – Evaluation if the Allocations accomplished the goals that have been established