2011-2012 BUDGET OPERATION PLAN

GENERAL INSTRUCTIONS

The 2011-12 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.

The Budget Operation Plan will continue to include programs and services supported by categorical funding and the enterprise funds, which produce their own revenue. Instructions for the submission of plans for these programs are located in separate sections of this document.

All budget preparation development for fiscal year 2011-12 will be processed and input through the District’s Microcomputer-based Budget Preparation System. On March 5, 2011, the college budget preparation data files will be available to the District Budget Office for technical review. These data files will then be uploaded to the SAP system to establish the new year’s budget.

I. SHARED GOVERNANCE IN THE BUDGET DEVELOPMENT PROCESS

Budget development at the college level involves a planning advisory committee that represents all college constituencies. The committee advises the president of the needs and concerns of the groups which members represent. Form O.P. #12-1 provides a vehicle for listing the membership of the committee.

II. INTEGRATION OF BUDGET WITH PLANNING

The Budget Operation 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. Each college and District Office will develop and submit its realistic operation (financial) plan for the Unrestricted General Fund Programs.

For 2011-12, the President’s letter of transmittal should describe the college planning direction, the status of the college master planning process and the level of programs and services that will be provided by the Budget Operation plan. In addition, if the operation plan exceeds the college allocation, it is required that the colleges provide a
list of prioritized budget reduction line items for budget review. This list must include, in priority order, specific accounts and amounts that may be reduced if necessary.

A compilation of these letters, together with form O.P. #12-2, Proposed Instructional Plan and Form O.P. #12-3, Operational Plan Staffing - Unrestricted Programs, will define the college planning direction for the year and facilitate projections of performance, revenue and future resource needs.

III. PLANNING ALLOCATION

The 2011-12 Preliminary Allocation will be developed based on the Governor's State Budget Proposal and in consultation with all District constituencies, using the District's shared governance structures. Over the next few months, the Chancellor's Cabinet and the District Budget Committee will review the State Budget impact on the District and will make recommendations on what the funding level will be for each college, centralized accounts and District Office. For reference, the 2010-11 Final Budget Allocation is included in this document as Appendix 7.

The proposed preliminary budget allocation will be available on February 4, 2011 for colleges to begin planning for the 2011-12 year. Due to the continuation of the State Budget crisis, the preliminary allocation will include no COLA and no growth.

CATEGORIES OF FUNDS AVAILABLE FOR APPROPRIATION

Funds available for appropriation are categorized as follows:

A. General Revenue. Revenue arising from funded resident enrollment FTES, both credit and noncredit; nonresident tuition; and apprenticeship FTES.

B. Dedicated Revenue. Revenue arising from locally-managed activities, identified with individual colleges. These funds are also allocated to the colleges that produced them.

C. Other Income. Revenue arising from lottery receipts, interest income and activities not identified with individual colleges.
D. **Beginning Balances.** Unspent revenues from the previous year’s operating balances are returned to the locations which generate them for reappropriation in the new fiscal year.

IV. **BUDGETING INSTRUCTION**

A. **SUMMER SESSION**

2011-12 summer sessions are funded from each college’s unrestricted allocation. Each college will determine the appropriate size of its summer sessions. Resource requirements for the 2011 summer session weeks occurring after July 1, 2011 should be appropriated in fund 10211. Colleges that will offer a 2012 summer session prior to July 1, 2012 should appropriate funds in fund 10212.

B. **SPRING SEMESTER INSTRUCTION**

Colleges must budget hourly rate instruction for both fall and spring semesters from their unrestricted allocations.

Colleges should set aside funds for spring hourly rate instruction in the following holding account: Fund 10100, Cost Center X1030A (where X = location), Commitment Item 132500. **No position or employee can be budgeted in this account and no charges can be made against it.** Prior to the beginning of the spring semester when hourly rate instruction requirements have been determined, funds should be transferred from the holding account to the appropriate instructional fund centers using the SAP on-line budget update system (Budget Transfer Authorization).

C. **WINTER INTERSESSION**

Colleges offering a winter intersession should budget funds in fund 10099 (for Instructional Television in fund 10098).

D. **NON-CREDIT INSTRUCTION**

Colleges offering non-credit instruction must provide funds from the unrestricted allocation. These funds should be appropriated to fund 10118.
V. BUDGETING OF SALARIES, BENEFITS, AND UTILITIES

A. CERTIFICATED SALARIES

Budgeting of regular positions. For 2011-12, all filled certificated positions must be fully funded unless unpaid leaves are anticipated. If so, form O.P. #12-4 should be completed.

Vacant positions. Form O.P. #12-5 should be completed to provide a list of funded vacant positions.

Hourly Instruction budget. Hourly instruction for fall, winter, spring and summer should be fully funded.

B. CLASSIFIED POSITIONS

Budgeting of regular positions. For 2011-12, all filled classified positions must be fully funded unless unpaid leaves are anticipated. If so, form O.P. #12-4 should be completed.

Vacant positions. Form O.P. #12-6 should be completed to provide a list of funded vacant position.

C. SALARY SAVINGS

Colleges may budget anticipated savings from unpaid leaves and terminations by reducing the appropriation in an account. Said reductions should be based on the employee’s actual salary. In instances where specific employees cannot be identified, the budget may be decreased by an estimated amount of savings. Complete form O.P. #12-4.

D. EMPLOYEE BENEFITS

Employee benefits should be fully funded to support all filled and vacant positions. The District Budget Office will provide data for budgeting employee benefits.
E. UTILITIES

Based on guidelines provided on page 21, colleges should appropriately fund all utility accounts.

VI. APPROPRIATION AT COMMITMENT ITEM (OBJECT) LEVEL

For Bookstore sales accounts only (commitment items 461000 through 469200 in fund 80008), funding may either be set up at the major general ledger level (commitment item 460000) OR at the specific general ledger level (such as 469200). Funding may not be set up at the major general ledger level and specific general ledger level at the same time.

VII. CATEGORICAL AND ENTERPRISE PROGRAMS

The Budget Operation Plan will continue to include programs and services supported by categorical funding and enterprise programs that produce their own income. Guidelines for the preparation and submission of plans for these programs are located in the color-coded sections of this document.

Please be advised that the State made substantial cuts to most of the categorical programs in 2009-10 and continued funding for categorical programs for 2010-11 at the 2009-10 reduced level. Colleges should be mindful of program requirements and administrative reliefs (refer to Appendix 10 – Administrative Relief for Student Services Categorical Programs) for these programs, including allocation, employee benefits and matching requirement.
UNRESTRICTED PROGRAMS
2011 - 2012 BUDGET OPERATION PLAN

BUDGET OPERATION PLAN PROCESS

I. MICROCOMPUTER-BASED BUDGET PREPARATION SYSTEM

The preparation of the 2011-12 budget will be entered through the current PC housed Budget Preparation System. The Budget Preparation System is accessed through a network personal computer(s) designated at each location. Locations will prepare the budget files through the menu-driven system at the designated terminal(s).

The Budget Preparation System has four phases:

1. Creation of the initial employee (projected new year salaries) and budget/accounting (accounts) files on the District’s file server.

2. Loading of these files from the District file server to a microcomputer database at the colleges and District Office locations.

3. Modifications of budget data, based on preliminary allocations established, entered through a networked PC.

4. Loading of budget data to SAP at the end of budget preparation. This data will form the budget for 2011-12.

The Budget Preparation System is constructed of data created on two main files: Employee Position (EMPLOYEE) and Budget Accounts (ACCOUNT). The first file is based on employee/salary data. Each employee record on this file is based on a valid Employee Cost Distribution in the SAP/HR System. Data on the EMPLOYEE file has a twofold purpose: one, to provide a complete record of a filled position (vacant positions must be added by location); and two, to provide a projected annual cost for FTE employees. Salaries computed in this file are annualized based on step advances, longevity, and applicable differentials. All salaries are then automatically totaled to the salary account on the ACCOUNT file forming the basis for salary appropriations in the Budget Operation Plan.

Particular importance is given to budgeting of salaries since they comprise the largest component of the District’s resources. The Budget Prep System provides position
information not available after uploading to the mainframe. The Budget Prep System has been designed so that salary appropriations and accounts remain in balance. In order to maintain the integrity of the system, adjustments to FTE positions must be made through the employee change screens (EMPLOYEE file) and not through the account change screens (ACCOUNT file). All adjustments made to the employee file will be carried to the commitment item level on the Budget/Accounting file.

The Budget Prep System is designed to provide immediate feedback to the user. Reports provide salary and non-salary budget data by business area, fund, fund center, and commitment item.

II. PREPARATION AND PLANNING

One report is available to assist locations in the budget preparation process. At the beginning of Budget Preparation, the Salary Projection (FR300) Report is sent to each location by courier. If additional reports are required, locations may submit a request for the FR300 e-file from the Budget Office. This report reflects the position/employee salary information that is on the EMPLOYEE file. The information includes employee name, job code, salary schedule, anniversary date, career increments, differential, current salary, and projected annualized salary.

When adding a new employee, use PA20 (Display Employee Master Data screen) and PO13 (Maintain Position screen) on SAP/HR System to verify the appropriate Employee Cost Distribution account/assignment.

III. BUDGET OPERATION PLAN ADJUSTMENTS

Once a preliminary budget is established (after uploading Budget Prep files to SAP), the Budget Transfer Posting screen, FMBB, will be available to colleges for keying changes during the open period (see Budget Development Calendar). The following is a list of the types of adjustments available to colleges through the FR58 screen:

1. Valid fund access:
   10010-10018, 10018, 10031-10035, 10043, 10046-10047, 10050, 10059, 10098-10100, 10101-10103, 10104-10111, 10112-10130, 10135, 10140-10152, 10160, 10169, 10173, 10211-10212, 10411, 10413-10419, 10420, 10422-10425, 10426-10432, 10435-10451, 10453-10458, 10465-10470, 10475-10479, 10486-10490,
2. Transfers within/between funds: 10033, 10043, 10046, 10047, 10098, 10099, 10100, 10118, 10120-10122, 10129, 10152, 10211-10212.

3. Transfers within/between commitment items: 100000-699998, 730000, 751000, 752000, 753000, and 790100.

Certain Restricted funds have set restrictions on transferring funds for specific activities. Therefore, colleges should refer to program requirements before transferring between WBS accounts.

Adjustments to income, to Financial Aid programs, transfers between restricted funds, transfers between major funds, and adjustments to Employee Benefit accounts, if allowed, must be submitted to the District Budget Office on a Budget Transfer Authorization form (BTA).
2011 - 2012 BUDGET OPERATION PLAN

SPECIAL REQUIREMENTS

I. DISTRICT ACCOUNT STRUCTURE

Fund, Fund Center (WBS and Cost Center), and Commitment Items used in preparing the Budget Operation Plan are those listed in the Chart of Accounts. You may access current codes through the Chart of Accounts on the District’s website (http://sap.laccd.edu).

In establishing salary accounts to your budget file and to maintain accuracy in salary accounts, refer to PA20 (Display Employee Master Data screen) and PO13 (Maintain Position screen) on the SAP/HR system to verify the appropriate employee cost distribution account/assignment at the start of Budget Prep. Information on new data fields EG, ESG, and PSA codes for employees is included on the Salary Projection Report (FR300) and in the Budget Prep System (please see Appendix 9).

II. USE OF HOURLY INSTRUCTION COMMITMENT ITEM CODE

Hourly Instructor Budgets. Colleges should use commitment item code 131500 to identify hourly instructor funds for the fall semester. Use commitment item code 132500 to identify hourly instructor funds for the spring semester. Using these two commitment item codes will assist colleges in the preparation of Operation Plan Form #12-2, PROPOSED INSTRUCTIONAL PLAN.
III. USE OF FUND CENTER

A. Instructional Fund Centers. To facilitate consistency, comparative analyses and compliance with State reporting mandates, colleges are asked to budget instructional positions, both credit and non-credit, and other direct costs of instruction in the appropriate instructional fund center. Therefore, all instructional salary budgets must be assigned to a fund center within Functional Area 0100 through 5999, except 6110 for Learning Skills. All satellite and outreach activities should be budgeted using the instructional fund center codes in order to maintain consistency with State reporting. Each fund center has been assigned a specific State Accounting Code (Functional Area), listed in the District’s Chart of Accounts document.

B. Athletics. Colleges are asked to carefully review their athletic program budgets to insure compliance with Title IX regulations on equitable program offerings and appropriate expenditures between Men’s and Women’s athletic fund centers. The Office of Diversity Programs has distributed a position paper and standardized reporting forms to assist colleges in addressing Title IX compliance issues in offering athletic sports that will provide equal opportunity to members of both sexes in benefits, services and treatment. That office should be consulted if you have unanswered compliance questions.

In tracking expenditures for athletic team budgets by gender, team sport and commitment item, refer to the athletic fund center list below for each college. Athletic team budgets should reflect both the appropriate cost center code (e.g., X1910A/B, Basketball – Women) and the appropriate commitment code (e.g., 452100, uniforms) for all expenditures.
The following fund centers are being used for Athletics:

<table>
<thead>
<tr>
<th>C</th>
<th>E</th>
<th>H</th>
<th>M</th>
<th>P</th>
<th>S</th>
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<th>V</th>
<th>W</th>
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<td>S3270A/B</td>
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C. **Foreign Student Services.** All positions and support costs involved in recruitment of, or services to, foreign students studying under various visas should be budgeted in cost center X4510A/B.

D. **Diversity Program.** Funds for direct diversity program expenditures should be budgeted under cost center X1250A/B.

E. **Schedules and Catalogs, Recruitment Publications, and Mail-In Registration.**

In budgeting these costs, the following fund centers should be used:

- Mail-In Registration: X1210A/B
- Recruitment: X8455A/B
- Schedules and Catalogs: X2310A/B

F. **Voice and Data Communications**

1. **Network Communications, Fund 10101 (Exempt Costs), Fund Center D0222B.** Telephone costs associated with voice communication are to be budgeted using this fund center. These costs were originally budgeted in centralized accounts (Fund 10059, Fund Center Z0028B). However, in 2008-09, as recommended by the Centralized Districtwide Accounts Workgroup, costs were transferred to District Office. Costs for telephone service should be placed in commitment item code 550100; telephone equipment rental should be placed in commitment item 565100.

2. **Computer Operations, Fund 10101 (Exempt Costs), Fund Center D0222B.** This fund center is used for all other costs associated with the District's Data Center. These costs were originally budgeted in centralized accounts (Fund 10059, Fund Centers Z0020B and Z0021B). However in 2008-09, as recommended by the Centralized Districtwide Accounts Workgroup, costs were transferred to District Office.

G. **President's Community Relations Fund, Fund Center X2740A/B or X2790A/B or X7410A/B.** Each college may budget a maximum of $25,000 in a fiscal year. This account may not be increased from existing funds or ending balances as in prior years.

H. **Shared Governance, Fund Center X7970A/B.** Use of this fund center is optional. Colleges should note that use of this fund center for released time may require a change in assignment.
I. **Civic Center Permits, Fund Center X2530A/B.** Use this fund center for costs associated with administering civic center permits. If civic center permits are administered through the Community Services program for the 6800 series (in legacy activity), then WBS 10010-X68xx should be used.

J. **Student-Right-To-Know, Fund 10100, Fund Center D0144A.** The District has a contract with the California Community Colleges (CCC) Chancellor’s Office to implement collection and analysis procedures for compliance with the U.S. Department of Education under the Student-Right-To-Know Act. Each college’s portion for 2011-12 is $3,900.

**IV. PERSONNEL BUDGETING TECHNICALITIES**

A. **Automated Employee Assignment Carryforward.** In the SAP/HR system, the Employee Cost Distribution accounts are assigned to each position. For further instructions on employee accounts/assignment, refer to personnel and payroll policy and procedures.

   All locations must review employees on leave to other positions. For example, if an Office Assistant is on leave to a Secretary vacancy, budget the Office Assistant salary account as a vacancy. If no salary account is found, there will be no record of the employee’s regular position salary distribution.

B. **Bargaining Unit Representative.** Colleges are responsible for budgeting the bargaining unit representative position in the following account: **Fund 10100, Cost Center X2610A, Commitment Item 121100, A0755 or Fund 10100, Cost Center X2610A, Commitment Item 141500, A0888.** If the regular position of the bargaining unit representative is properly funded and if the PCR (Personnel Change Request) has been processed, the college can then transfer funds from the regular position to fund the bargaining unit representative position. If a substitute is hired, you may receive funding for the substitute with proper documentation (BTA and accompanying substitute sheet). The following job codes and accounts should be used accordingly:
C. **Academic Senate Officers.** Colleges are responsible for funding and budgeting all academic senate officer positions. The following account should be used: 10100-X1070A-121100, A0756.

Funds are available in the Academic Senate centralized account for the activities of the District Academic Senate. The District Academic Senate President distributes these funds. Reimbursement for substitutes at hourly rate will be provided for faculty on released time to Academic Senate Officers assignments upon college request (BTA) and approval by the District Academic Senate President. The college must provide the substitute name, employee number, total hours and actual hourly rate.

D. **Department Chairs.** Supervisory assignments of all supervisory department chair positions (See below the Department Chair Job Structure Table), except library, counseling and PACE, must be budgeted in the instructional cost centers (code varies). The State Accounting Manual prohibits expenditures for coordinators, supervisors, and departmental chairs and their support to be reported in instructional administration.
### Department Chair Job Structure Table

<table>
<thead>
<tr>
<th>Job Code</th>
<th>Title</th>
<th>Diff.</th>
<th>HP (A0711)</th>
<th>Chr Duty Hrs (A0711)</th>
<th>% 10 Month (A0798 C)</th>
<th>% 12 Month (A0711 D)</th>
<th>Cap. Util.</th>
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<td>A0781</td>
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<td>A0782</td>
<td>Department Chair, 7 hr duty</td>
<td>Yes</td>
<td>28</td>
<td>7.0</td>
<td>0.80</td>
<td>0.20</td>
<td>86.67</td>
</tr>
<tr>
<td>A0783</td>
<td>Department Chair, 14 hr duty</td>
<td>Yes</td>
<td>46</td>
<td>14.0</td>
<td>0.60</td>
<td>0.40</td>
<td>90.00</td>
</tr>
<tr>
<td>A0784</td>
<td>Department Chair, 17.5 hr duty</td>
<td>Yes</td>
<td>70</td>
<td>17.5</td>
<td>0.50</td>
<td>0.50</td>
<td>91.67</td>
</tr>
<tr>
<td>A0785</td>
<td>Department Chair, 21 hr duty</td>
<td>Yes</td>
<td>84</td>
<td>21.0</td>
<td>0.40</td>
<td>0.60</td>
<td>93.33</td>
</tr>
<tr>
<td>A0786</td>
<td>Department Chair, 24.5 hr duty</td>
<td>Yes</td>
<td>98</td>
<td>24.5</td>
<td>0.30</td>
<td>0.70</td>
<td>95.00</td>
</tr>
<tr>
<td>A0787</td>
<td>Department Chair, 28 hr duty</td>
<td>Yes</td>
<td>112</td>
<td>28.0</td>
<td>0.20</td>
<td>0.80</td>
<td>96.67</td>
</tr>
<tr>
<td>A0788</td>
<td>Department Chair, 35 hr duty</td>
<td>Yes</td>
<td>140</td>
<td>35.0</td>
<td>0.00</td>
<td>1.00</td>
<td>100.00</td>
</tr>
<tr>
<td>A0790</td>
<td>Dept Chair, less than 1 FTE**</td>
<td>Yes</td>
<td>Calculate</td>
<td>Calculate</td>
<td>Calculate</td>
<td>Calculate</td>
<td>Calculate</td>
</tr>
</tbody>
</table>

**usually due to additional non-Chair assignment OR late start of Chair assignment**

Department chairs with split C/D basis assignments, will be paid over 12 months using above capacity utilizations. The capacity utilization for Department Chairs with an additional fractional full time assignment (Academic Senate Representative, Consulting Instructor, etc.) is to be calculated as a fraction of FTE as teaching Chair x 10/12 ratio + a fraction of FTE as non-teaching Chair = total capacity utilization.

The Department Chair's assignment is split into two commitment item codes-113100 and 123100. Commitment item code 113100 is used for teaching assignment, whereas commitment item code 123100 is used for non-teaching assignment.

### E. Certificated Substitute Assignments

The following commitment item codes must be budgeted for short-term certificated substitutes:

- Instructors, Teaching: 111600
- Instructors, Non-Teaching: 121600
- Dept. Chairs, Teaching: 113600
- Administrators: 122600
- Dept. Chairs, Non-Teach: 123600
- Librarians: 124600
- Counselors: 125600
- Health: 126600
- Child Dev Teachers: 127600

Commitment item 790100, cost center XxxxxxA may be used to facilitate budgeting and assigning. However, it is preferable for reporting purposes if the correct instructional activities are used. This commitment item is a holding account only; it should not be used for expenditures. Colleges may use commitment item 790100.
and XxxxxA for unallocated certificated appropriations. This commitment item is appropriate, for example, for allocating budget for hourly instruction prior to a distribution by departmental activities (may be used for non-salary allocations also).

F. **Collective Bargaining Contract Requirements.** For planning purposes, the following provisions are in agreement with the current AFT Faculty contract (see Personnel Guide, B387):

All athletic coach assignments should be budgeted in one of the approved cost centers (see Special Requirements, Section III, Use of Fund Center, pages 10-11).

--- Fall and Spring Semester Assignments ---

**Coaches and Athletic Directors**

Assignments for Coaches and Athletic Directors are based on the following:

1. **Head Coach (Other Than the Athletic Director)**

   Regular (tenured and probationary) faculty members may select Plan A. Head Football Coaches may be assigned Plan A or Plan B:

   **Plan A.**

   a. As part of Head Football Coaches regular assignment, have the 500 level class that is scheduled for the team sport count as 5/9 FTE towards their instructional load for only one semester per academic year for each sport. If this causes their total load to exceed 1.0 FTE for the semester, the excess above 1.0 FTE can be: (i) underloaded to the following semester; or (ii) paid at their adjunct teaching rate; or (iii) loadbanked.

   b. The coaching stipend is attached to their regular job code.

In addition to Plan A, Head Football Coaches (other than the Athletic Director) who are Regular (tenured and probationary) faculty members may select Plan B as an alternative option to Plan A.
Plan B.

a. Assign as a full 1.0 D basis using job code A0743 for 5/9 of the load and job code A0741 for 4/9 of the load. Using job code A0743, have the 500 level class that is scheduled for the team sport count as 5/9 FTE towards their instructional load for only one semester per academic year for each sport. If this causes their total load to exceed 1.0 FTE for the semester, the excess above 1.0 FTE can be: (i) underloaded to the following semester; or (ii) paid at their adjunct teaching rate; or (iii) loadbanked.

b. The coaching stipend is attached to their A0743 regular job code. [If assigned as an Athletic Director as well as a coach and the team is scheduled as part of teaching load, in such case there is no coaching stipend, but only an AD stipend.]

Note: Under Plan B the head football coaches must teach a full load of athletic related Physical Education classes during the Summer Session. The Summer Session article, Article 15, shall not apply to this assignment except the head football coaches shall be charged with working during the Summer(s) which will affect their Summer Session priority position in the future and will be required to take the 20, 21 or 22 days of non-duty time during the summer period.

2. Assistant Coaches (Other Than the Athletic Director)

Regular (tenured and probationary) faculty members:

a. As part of their regular assignment, have the 500 level class that is scheduled for the team sport count as 5/18 FTE towards their load for only one semester per academic year for each sport. If this causes their total load to exceed 1.0 FTE for the semester, the excess above 1.0 FTE can be: (i) underloaded to the following semester; or (ii) paid at their adjunct teaching rate; or (iii) loadbanked.

b. The coaching stipend is attached to their regular job code.

3. Walk-On Head Coaches

Use job code A0811; the appropriate stipend will be attached to it; and have the 500 level code that is scheduled for the team sport count as
10/24 FTE of a load for only one semester per academic year for each sport.

Note: Do not pay as hourly instructor (by changing the standard hours for the class to ZERO); pay as stipend only.

4. Walk-On Assistant Coaches

Use job code U8141; the appropriate stipend will be attached to it.

5. Athletic Directors Who are Also Head or Assistant Coaches

Athletic Coaches may also serve as Athletic Directors provided the meeting/training times for the team do not overlap with the hours of service as the AD:

a. Have the team scheduled as part of teaching load (with NO stipend) i.e. 5/9 for head coach and 5/18 for assistant coach OR

b. Receive the appropriate coaching stipend

6. Play-Off Stipends

Separate Play-off Stipends for all coaching assignments for possibly one, two, or three weeks of playoffs are attached to the same assignment as their coaching stipend for that sport.

7. Athletic Director Assignments

a. Colleges with an intercollegiate athletic program of four or more teams (combined men's and women's) are entitled to an athletic director who shall be reassigned a proportional 12-month (D-basis) assignment (job code A0750) according to the following table:

<table>
<thead>
<tr>
<th># Intercollegiate Teams</th>
<th>Reassigned Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 to 6</td>
<td>.4</td>
</tr>
<tr>
<td>7 to 9</td>
<td>.6</td>
</tr>
<tr>
<td>10 to 12</td>
<td>.8</td>
</tr>
<tr>
<td>13 or more</td>
<td>1.0</td>
</tr>
</tbody>
</table>
b. If less than 1 FTE as an Athletic Director, use job code A0741 for balance of assignment.

c. AD’s shall receive an Athletic Director stipend—one stipend per intercollegiate sport at the college except if the college offers football that counts for two stipends. AD Stipends are attached to AD job code A0750.

The payment schedule for Coaches and Athletic Directors is based on the following:

1. Coaching stipends will be paid in two or three or four level payments at regular monthly pay dates, and depending on the activity in question, the last level payment will occur at the end of the month during which the regular season concludes. See Total Payment Per Sport Table on page 19.

2. Athletic Director stipends will be paid in twelve payments over the academic year. In 2010-11 the AD stipend is $1,753 per intercollegiate sport in accordance with above section 7a.

### TOTAL PAYMENT PER SPORT

<table>
<thead>
<tr>
<th>REGULAR FACULTY (SM esg)</th>
<th>NOT REGULAR FACULTY (not SM esg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head Coach</td>
<td>Asst. Coach</td>
</tr>
<tr>
<td>Total Pay</td>
<td>Total Pay</td>
</tr>
<tr>
<td>Football</td>
<td>$8,488</td>
</tr>
<tr>
<td>M/W Cross Country</td>
<td>$7,371</td>
</tr>
<tr>
<td>M/W Water Polo</td>
<td>$7,371</td>
</tr>
<tr>
<td>M/W Soccer</td>
<td>$7,480</td>
</tr>
<tr>
<td>M/W Volleyball</td>
<td>$8,269</td>
</tr>
<tr>
<td>M/W Basketball</td>
<td>$8,269</td>
</tr>
<tr>
<td>Baseball</td>
<td>$8,937</td>
</tr>
<tr>
<td>Softball</td>
<td>$8,488</td>
</tr>
<tr>
<td>M/W Swim/Dive</td>
<td>$8,488</td>
</tr>
<tr>
<td>M/W Track/Field</td>
<td>$8,488</td>
</tr>
<tr>
<td>M/W Tennis</td>
<td>$8,488</td>
</tr>
<tr>
<td>Wrestling</td>
<td>$8,269</td>
</tr>
<tr>
<td>Badminton</td>
<td>$8,937</td>
</tr>
<tr>
<td>Golf</td>
<td>$7,152</td>
</tr>
</tbody>
</table>
Faculty Overbase

Article 29, Section B of the AFT College Guild contract requires the District to augment campus budgets to fund Article 29, Section A. Originally, this is an add-on amount to the colleges' unrestricted allocation to provide funding to cover the "over-base" differential from District centralized accounts (Fund 10100, Fund Center ZL043A). However, in 2008-09, as recommended by the Centralized Districtwide Accounts Workgroup, costs were transferred to the colleges. Therefore, in preparing their unrestricted budget allocation for 2011-12, colleges have to set aside budget for their Faculty Overbase.

At the end of each semester (fall and spring) Human Resources will provide actual costs for the "over-base" differential to the colleges and the District Budget Office.

Library and Nursing Department Chairs

In accordance with the AFT College Guild Contract, Library and Nursing Department Chairs are paid on the D6/D7 basis.

G. Winter Intersession. Colleges budgeting for a winter intersession should allocate funds in fund 10099 (fund 10098 for ITV classes). Only hourly teaching job codes for extra assignment are to be budgeted (see Personnel Guide 449). There are no monthly rate job code assignments authorized. Since assignments are designated as extra assignments, budgets should be established using commitment item 131700 only.

1. Probationary/Tenured Faculty

   a. Faculty assignment should be paid under the job code A0811.

   b. In an approved load banking plan, no assignment and no pay is to be made. However, colleges must be mindful to budget for the year that faculty members on this plan will be paid. Campuses can use the Academic Affairs cost center to identify set-aside funds for faculty load banking, but campuses should also keep the account used for salary expenses separate from the one used for faculty load banking.
2. **Temporary Faculty**

   a. Faculty assignment should be paid under the job code **A0811**.

   b. No load banking is allowed for temporary faculty.

H. **New Classes.** Job code **A0811** – hourly over 18 load for all semesters/sessions.

V. **UTILITIES ALLOCATION**

   Information obtained from the utilities companies serving the District indicates the following:

   A. **A 12% increase is projected for 2011-12 budget year** by Southern California Edison Company. East, Southwest, West (main campus), and Mission (San Fernando Building) are serviced by Southern California Edison Company.

   B. **A twenty percent (20%) rate increase is projected for electricity or water rates** for locations covered by the Department of Water & Power. City, Harbor, Mission (main campus and P.E. Building in Foothill), Pierce, Trade-Tech, Valley, West (Airport) and the District Offices are serviced by DWP.

   C. **No increase is projected for natural gas** for locations covered by Southern California Gas Company. All campuses and the District Offices are serviced by the Southern California Gas Company.

   Please note that although some utility companies have provided anticipated rates for the next fiscal year, this does not preclude them from requesting and being granted authorization to further increase rates. Any change to their rates will be sent out as an addendum for your location to replace the existing page in your Operation Plan Instructions.

VI. **COMMITMENT ITEMS 46XX00**

   Commitment item codes **460100** through **469900** are for use in the Bookstore Fund only. They are restricted for use in fund 80008 only. **They may not be used in fund 10100 or other unrestricted programs.**
VII. ADVERTISING EXPENSE

A. Commitment item code 587100 is the correct object for budgeting advertising expenses.

Newspaper, radio, and television advertising is appropriately charged to commitment item 587100. Printing of advertising material that does not include any distribution costs may be charged to Printing, commitment item 453100.

If a direct mail service is used, the postage expense is to be budgeted and paid separately in the commitment item for postage, 552200. In this case, the campus should request that a warrant be issued to the Postmaster and deposit it in the campus bulk permit account. This avoids the confusion created when the Post Office refunds surplus deposits to the mailing service rather than to the District.

B. Legally-mandated advertisements, such as those for contract bids and bond issue elections, are recorded in Legal Expense, commitment item 571100 and in Election Expense, commitment item 572100, and in related accounts, not in the Advertising Expense account.

VIII. OTHER EXPENSE

The Other Expense commitment item 589000 is to be used only for items for which no specific object code exists. The dollars budgeted under this object code should be described on Form O.P. #12-9, Summary of Other Expenses.

IX. MEMBERSHIPS

A. The Board of Trustees will annually authorize all organizational memberships before payment of fees can be processed. It is District policy to include a list of all requested organizations in the budget. Once the budget is adopted, the list of memberships is authorized for that fiscal year.

B. The request for membership in a new organization should include the following:

1. Full title of the organization
2. A description
3. Amount of yearly dues
4. Complete budgeted account
5. Membership address and telephone number

C. The request for membership in a new organization is approved by the college president or deputy chancellor. All new memberships are approved by the Chancellor prior to submittal to the Board of Trustees.

D. The description of an organization should provide the following:

1. Demonstrate how the organization meets the criteria for the "promotion and advancement of public and private education";

2. Show how membership in the organization would be beneficial to the District;

3. List services offered by the organization (i.e., workshops, publication of a journal, etc.).

E. The District can subscribe only for institutional memberships and cannot pay for individual memberships in an organization. All mandatory memberships are to be funded.

F. On O.P. Form #12-7, list the new organizations (one organization per form) in which membership is desired for 2011-12.

G. On O.P. Form #12-8, list all organizations in which 2011-12 memberships are desired. Include the memberships from all programs, both new and continuing.

INSTRUCTIONS FOR COMPLETING THE REQUEST FOR NEW MEMBERSHIP FORM, O.P. #12-7

A. Consult the 2010-11 Approved List of Organizational Memberships in Appendix 4. If the organization has not been previously approved by the Board, complete one form for each new membership.

B. Title: List the full title of the organization. Do not use abbreviations.

C. Address: List the entire mailing address.

D. Telephone: List the current phone number.
E. Dues: List the total annual institutional dues.

F. Account: List the location, fund center, and commitment item of the membership budget.

G. Description: Describe the purpose and the necessity of the organization according to the criteria outlined in the General Instructions. Emphasize how the District will benefit from membership in this organization.

INSTRUCTIONS FOR COMPLETING THE ORGANIZATIONAL MEMBERSHIP SUMMARY FORM (O.P. #12-8)

A. ACCOUNT: Enter the full account number where each membership is budgeted for 2011-12.

B. MEMBERSHIP TITLE: List the full title; do not use abbreviations.

C. STATUS: If the membership is on the previous year's approved list, enter "Continuing". If the membership is not on the previous year's approved list, enter "New".

D. AMOUNT: List the amount budgeted for each membership.

MANDATORY MEMBERSHIPS

The following mandatory memberships are to be included and budgeted in the Budget Preparation file of each college:

A. The Accrediting Commission for Community and Junior Colleges (ACCJC)

Annual Fee (All Candidates and Accredited Institutions)

Total Unduplicated Headcount*

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Fee</th>
<th>Enrollment</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 500</td>
<td>$5,235</td>
<td>Under 20,000</td>
<td>$20,072</td>
</tr>
<tr>
<td>Under 1,000</td>
<td>$6,981</td>
<td>Under 25,000</td>
<td>$21,818</td>
</tr>
<tr>
<td>Under 2,500</td>
<td>$8,727</td>
<td>Under 30,000</td>
<td>$23,563</td>
</tr>
<tr>
<td>Under 5,000</td>
<td>$9,264</td>
<td>Under 40,000</td>
<td>$26,180</td>
</tr>
</tbody>
</table>
Under 10,000 $14,837  Over 40,000 $27,925
Under 15,000 $17,453

Multi-unit institutions pay a base annual fee (total unduplicated headcount), plus one half of the base annual fee for each branch campus which is separately listed in the WASC Directory.

*Fall 2010 total unduplicated headcount

**Evaluation Service Charges**

**Standard Evaluation Service Charge for Initial Accreditation or Periodic Review with a Comprehensive Visit.**

$2,000 deposit against expenses; actual costs plus 15% ACCJC administrative costs.

**Special Visits, Progress, Midterm and Substantive Change Visits**

Actual expenses of the visit, plus 15% ACCJC administrative costs.

**Eligibility Review Charge**

A charge for review of application materials to determine eligibility for candidate status is as follows:

- Eligibility application fee $1,000 (good for one year)
- Eligibility re-application fee $1,000
- Eligibility appeal fee $250

$500 charge for review of any substantive change request

**B. The American Association of Community Colleges (AACC)**

Membership for this organization is now district-wide. A flat rate, to be determined by the State Chancellor's Office, will be charged to each college. **Colleges will be required to budget for the subscription fees.**

**C. Community College League of California (CCLC) and Commission on Athletics (COA)**

The CCLC charges a $600 flat fee for each college plus 0.00047 times the District's state general apportionment and local property tax revenues for the preceding fiscal
year. The charge per college is $600 plus a prorated amount of the District levy according to the current expense of education for each college.

The COA charges a flat fee for each college plus an additional amount per COA sport. The charge per college is the flat fee plus a prorated amount of the District levy according to the current expense of education for each college.

An estimated cost of dues will be sent to each college. Colleges will be required to budget for the subscription fees.

The 583100 commitment item code should be used to budget for organizational memberships. Fund center may vary depending on type of membership.

X. EQUIPMENT

The commitment items for new equipment (640100) and equipment lease/purchase (652000) remain the same. The commitment item range for rental of equipment is 563x00. As always when planning new equipment purchases, consider any associated costs of supporting the new equipment such as transportation, installation, furnishing, and maintenance.

All furniture, fixture, and equipment type items are required to be tagged and tracked in SAP as a Low Value Asset if their single item value is equal to or greater than $250 but equal to or less than $5,000. A new Low Value Asset purchase will be charged to GL account 642300.

The capitalization asset threshold will still remain equal to or greater than $5,000 per unit. Capital assets will continue to be tagged and tracked as before. New equipment purchases of $5,000 or greater will be charged to GL account 640100. All equipment capitalized assets should be tagged and depreciated over the life of the assets.

All procedures and practices for the purchase of new equipment and equipment replacement established by funding agencies should be continued (e.g., prior agency authorization, equipment identification, etc.). Equipment lists do not have to be submitted for establishing equipment appropriations.

Criteria for Distinguishing Between Supplies and Equipment. The following criteria are in compliance with the California School Accounting Manual in distinguishing between supplies and equipment for budgeting and purchasing:
If you can answer "No" to all the questions below, then items should be classified under commitment item code series 64xx00, Equipment.

a. Does the item lose its original shape and appearance with use?
b. Is it consumable with the normal service life of less than two years?
c. Is it easily broken, damaged, or lost in normal use?
d. Is it usually more feasible to replace it with an entirely new unit than to repair it?
e. Is it an inexpensive item having the characteristics of equipment? Does the small unit cost make it inadvisable to capitalize the item?

**Computer Software Programs.** Software programs would generally be classified as equipment, unless one or more of the above questions would be answered "Yes".

**Hard Disks.** Purchases of hard disks would be classified as equipment.

**Cassettes, Diskettes, etc.** These items are generally classified as supply items.

**XI. PACE PROGRAM**

Each participating college will provide a share of the costs related to the PACE program video tape production. Cost for participation should be obtained from your PACE director. Use cost center X6910A/B to identify budget set-aside.

**XII. TRANSFER CENTERS**

Colleges are required by the State to provide transfer centers to assist students in transferring to four-year institutions. Funding for the center is from the college’s unrestricted allocation. Cost Center X9070A/B should be used to identify these costs.

**XIII. DEDICATED REVENUE**

Dedicated revenue is income generated from locally-managed activities identified with individual locations. College should review current and prior year financial reports and activities in order to make realistic projections for the applicable categories and amounts of dedicated revenue. Colleges wishing to revise dedicated revenue projections for the final revision of the allocation distribution for the Final Budget should complete Form O.P. #12-13 by **July 5, 2011** as indicated in the Budget Development Calendar. The preliminary and final allocations include this revenue.
A. **Enrollment Fee Administration (2%)**. This amount is calculated by the Budget Office based on projected enrollment fee collections.

B. **Contract Education**. For colleges projecting contract education revenue (fund 10117), the following guidelines should be observed:

1. Contract education is part of the unrestricted allocation.

2. Excess income (actual income received less expenditures) will be calculated as part of the unrestricted ending balance. The college may appropriate this revenue, if available, for start up costs or other unrestricted priorities.

3. Use only SFP job codes for salary budgets in contract education programs.

4. Employee Benefits are budgeted in commitment item 392000 for all contracts.

5. Do not budget anticipated excess income.

6. Any program deficit has to be covered by college operating budget at the end of the fiscal year.

C. **Foreign Student Application Fees**. At the present time the foreign student application fee adopted by the Board of Trustees is $35.

D. **Foreign Student Capital Outlay Fees**. The foreign student capital outlay fee adopted by the Board of Trustees on January 27, 2010 is $18 per semester unit. Colleges should project income based on projected foreign student enrollment. Use of these funds is restricted to capital outlay, maintenance and equipment only. Appropriations should be placed in fund 10119.

E. **Golf Driving Range**. Projected income from Golf Driving Ranges should be budgeted in fund 10033. If appropriations based on anticipated profit are established in fund 10100, the college should establish the projected amount in the unrestricted intrafund transfer account after the approval of the Final Budget: 10033-XxxxxB-739700. The Budget Office will establish the income accounts.
G. **SEVIS Fees.** Because SEVIS fees have become permanent fees, any SEVIS fees collected will be treated as part of the college's dedicated revenues. Consequently, the college will have to follow the procedure and guidelines for dedicated revenue in reporting the SEVIS fees collected to the District Accounting Office for revenue/income posting. Status of the total SEVIS fees collected will be included in the 2011-12 Dedicated Revenue Report provided monthly to the colleges by the District Budget Office.

In compliance with the Communication No. ISD 2 approved by the Board of Trustees on June 27, 2007, SEVIS fees collected should be used to cover expenses related to meeting the more rigorous and detailed tracking and monitoring procedures and costs of services associated with processing international and foreign students only.

**XIV. BUDGET OPERATION PLAN ACTIVITY INCLUSIONS**

The following list of items in the previous sections is provided as an aid in completing the Budget Prep files and the Budget Operation Plan. Although it is not a complete list, it summarizes some of the operation plan activities. All locations should review this checklist both before completion of the Budget Prep files in March and submission of the Budget Operation Plan document in May.

A. Mandated matching funds for restricted programs only that are included in Budget Preparation, such as D.S.P.S, etc. (10100-XxxxA-739900) (Form O.P. #12-11).
B. Athletic championship travel.
C. Interfund transfer for projected Cafeteria or Bookstore deficit and Child Development Center subsidy (10100-XxxxxA, commitment item varies) (Form O.P. #12-10).
D. PACE media center contribution; use cost center X6910A/B.
E. Intrafund transfer for required matching for DSPS, fund 10420. (Form O.P. #12-11)
F. President's Community Relations Fund (annual maximum of $25,000); use cost center X2740A/B or cost center X2790A/B or cost center X7410A/B.
H. Establish all academic senate officers in account: 10100-X1070A-121100, A0756 (B7/C7/D7).
I. Mandatory memberships.
J. Transfer Center budget; use cost center X9070A/B.
K. Special program budgets based on dedicated revenue projections: Farm (10031), Golf Driving Range (10033), Contract Education (10117), Foreign Student Capital Outlay (10119), and SEVIS Fees (10100).

L. Mainframe computer services costs: supplies, data lines, maintenance, etc.

M. Summer sessions: summer 2011 (10211), summer 2012 (10212).

N. Hourly Instruction: fall semester (10100-XxxxxA-131500), spring semester (10100-XxxxxA-132500).

O. Non-credit program (10118).

P. For Winter Intersession budget, establish budget in fund 10099 (fund 10098 for Instructional Television).

Q. Fund all filled certificated positions (use form O.P. #12-4 for anticipated unpaid leaves).

R. Fund all filled classified positions (use form O.P. #12-4 for anticipated unpaid leaves).

S. For non-FTE instructional salaries and non-salary budgets, holding accounts can be established until distribution by department can be made (C/l 790100). Distribution should be made prior to May 11, 2011, in time for Board authorization to encumber funds for start of school and prior to close out adjustment date for Tentative Budget.

T. All certificated, regular and hourly, and classified positions are to be fully funded.

U. Employee Benefits are to be fully funded.

V. All utilities accounts are to be adequately funded.

W. All other non-salary budgets are to be budgeted in appropriate fund center(s), or in a holding account to be distributed by May 11, 2011.

XV. OPERATION PLAN FORMS CHECKLIST (APPENDIX 2)

An Operation Plan Forms Checklist, O.P. Form #12-14 is included in the Op Plan Instructions for your use. The intent of this list is to ensure that all appropriate Budget Operation Plan forms for each section of your Budget Operation Plan are accounted for. In order to assist you and the Budget Office, please check the list against the Budget Operation Plan document for compliance with each section’s requirements. Submit a copy of the list with your Budget Operation Plan copies. In this way, we can verify that we have received all appropriate documents from you. If any are missing, the District Budget office can notify you at once rather than when the analyst reviews each section and discovers missing documents.

If, in preparing your Budget Operation Plan, any section requires a form(s) not listed, please add it to that section. Otherwise, a document not listed may not be
known and not be considered when the Budget Operation Plan Analysis is written prior to scheduled meetings with colleges.
2011 - 2012 BUDGET OPERATION PLAN

SPECIAL PROGRAMS

I. CHILD DEVELOPMENT CENTER

The Child Development Center allocation consists of projected State Bail-Out funds based on actual current-year income, student parent fees, and projected interest income. In assessing the level of college support, consideration should be given to fixed costs, compliance with State rules and regulations, and health and safety standards.

In order to increase the Child Development Center funding level to meet realistic costs, the college may have to designate an amount of its unrestricted appropriations (interfund transfer) to be reserved for this purpose.

Procedures for establishing a transfer in the college's unrestricted budget to the Child Development Center program are explained in the Child Development Center section (green) of this manual.

II. SPECIALLY FUNDED PROGRAMS

It is the college's responsibility to provide for any matching requirements for specially funded programs. For a program such as Federal Work Study (10454), place contingency matching funds in a holding account; e.g. FWS, Fund 10100, C/C X4310A, C/I 790100, where the cost center specifies the program. If the matching funds are supporting an SFP included in Budget Preparation, such as DSPS (10420), set up an intrafund transfer account (OP #12-11), Fund 10100, C/C X3670A, C/I 739900. The appropriate Federal Work Study (FWS) and DSPS cost center codes should be used for identifying reserved matching funds.

III. DISABLED STUDENTS PROGRAMS AND SERVICES

Funds generated by classes offered for disabled students will be calculated as part of the program allocation. The calculations will be based on 95 percent of the 2010-2011 actual handicap apportionment and on actual 2009-10 FTES (matching) generated from disabled students enrollment as reported by the Attendance Accounting Office.
College support (disabled students classes FTES) for the DSPS program plus any additional support deemed necessary for the program should be set up in a restricted intrafund transfer (10100, XxxxxA, 739900) to fund 10420. Form O.P. #12-11 should be completed to identify this amount. The District Budget Office will set up a corresponding income account for the program at the appropriate time.

IV. EXTENDED OPPORTUNITIES PROGRAMS AND SERVICES (EOPS)

The salary of the EOPS director is charged to fund 10100 as in-kind matching in compliance with the program requirements. Benefits for this position are not to be included in fund 10490 since they are charged to the regular District benefits account in fund 10100.

V. E.O.P.S. - C.A.R.E. PROGRAM

Customarily, funding for the E.O.P.S. - C.A.R.E. Program follows the same calculation for the preliminary allocation as other categorical programs which is based on 95 percent of actual State funding. The preliminary budget allocation for 2011-12 is based on 95 percent of 2010-11 actual funding.

VI. MATRICULATION PROGRAMS

Funding for the Matriculation (Credit & Non-Credit) Programs customarily follow the same calculation for the preliminary allocation as other categorical programs which is based on 95 percent of actual State funding.

VII. CALWORKS AND TANF PROGRAMS

Funding for the CalWORKs and TANF Programs is based on 70 percent of 2010-11 actual funding. Allocation adjustments will be calculated when State funding is received. Preliminary allocation will be distributed by the Instructional and Student Support Services Division.
VIII. FOSTER AND KINSHIP CARE EDUCATION PROGRAM

The State has not reduced the funding for the Foster & Kinship Care Education Program in fiscal year 2010-11. Since categorical programs by law cannot be reduced by more than 5 percent in a fiscal year, the preliminary budget allocation for Foster and Kinship Care Education Program will be based on 95 percent of 2010-11 actual funding. Allocation adjustments will be calculated when the State funding is received.

IX. BOARD FINANCIAL AID ASSISTANCE PROGRAM - STUDENT FINANCIAL AID ASSISTANCE (BFAP-SFAA)

Funding for the BFAP-SFAA Program preliminary allocation will be based on 80 percent of 2010-11 base funding. Allocation adjustments will be calculated when State funding is received.
AFFECTED AREAS OF ASSISTANCE

Board Financial and Administration Program & Office Financial Aid

Funding for the P-12E-BGEAA-EG400 Program for Elementary General Education will not be passed on to districts. Funding for the P-12E-BGEAA-EG400 Program for middle General Education will not be passed on to districts.
Listed below are the documents that comprise the Budget Operation Plan. A brief description of each document is provided. Forms requiring manual completion by each location are identified by for O.P. #12-x. These forms should be included with each color-coded section as appropriate: white for all unrestricted funds, pink for Community Services fund, etc. (see next section: SUBMISSION OF BUDGET OPERATION PLAN).

I. **Budget Reports for Unrestricted and Restricted programs.**
   New-year budget reports are available through the Budget Preparation System. The following reports will be available to users:
   
   1. Budget by Commitment Item (All Funds)
   2. Budget by Fund Center (All Funds)
   3. Budget by Major Commitment Item (Unrestricted General Fund)
   4. Budget by Major Fund (Unrestricted General Fund)
   5. Budgeted Positions (Unrestricted General Fund)
   6. Budgeted Positions (Restricted General Fund)

   These reports will also be sent to you on a hard copy by the District Budget Office. They will need to be included in your Operation Plan.

II. **COMPOSITION OF BUDGET ADVISORY COMMITTEE, O.P. #12-1**
    Identifies members and constituency of the college’s budget committee.

III. **PROPOSED INSTRUCTIONAL PLAN, O.P. #12-2**
    Please complete for each term in the academic year. Provide all instructor FTE’s and Hourly-Instructor hours for each term. Budget should equal projected costs of all instructor salaries.

IV. **OPERATION PLAN STAFFING - UNRESTRICTED PROGRAMS, O.P. #12-3**
    This form totals all FTE’s by category for all unrestricted funds. Include all budgeted FTE’s in each fund listed on the form.
V. **SALARY APPROPRIATIONS REDUCED FOR KNOWN VACANCIES AND LEAVES, O.P. #12-4**
Lists employees for whom the full or partial salaries are not budgeted due to a known vacancy or unpaid leave. Refer to completion instructions on reverse side of form.

VI. **VACANT FUNDED CERTIFICATED POSITIONS, O.P. #12-5**
Identifies certificated positions and accounts in which funds are provided for vacant positions.

VII. **VACANT FUNDED CLASSIFIED POSITIONS, O.P. #12-6**
Identifies classified positions and accounts in which funds are provided for vacant positions. Locations should indicate whether any position was previously filled or is newly requested.

VIII. **REQUEST FOR NEW MEMBERSHIP, O.P. #12-7**
Identifies and describes each organization which has not been authorized by the Board of Trustees. New memberships identified will be taken to Board with the Tentative and Final Budgets for approval.

IX. **ORGANIZATIONAL MEMBERSHIP SUMMARY, O.P. #12-8**
Summarizes all appropriate fund codes and all organizations, both new and continuing, in which 2011-12 membership is desired and for which budget is provided.

X. **SUMMARY OF OTHER EXPENSES, O.P. #12-9**
Lists all commitment item codes 589000. Identifies the amount and nature of appropriations for those expenses not qualifying under any other commitment item code.

XI. **INTERFUND TRANSFER, O.P. #12-10**
Indicates the amount of unrestricted funds that are designated for additional support to the Child Development Center, Cafeteria, or other fund, in excess of the allocation to the fund. Requires the use of designated accounts to accomplish the transfer.

XII. **INTRAFUND TRANSFER, O.P. #12-11**
Indicates the amount of unrestricted funds that are designated for additional support to restricted programs in excess of the program allocation or income. Only funds reserved for restricted program matching that are included in the Budget Preparation should be listed on this form. College supplemental support to another fund (e.g. DSPS or Parking) should be indicated.
XIII. **GENERAL FUND INTRAFUND TRANSFERS TO OTHER UNRESTRICTED FUNDS OR LOCATION TRANSFERS, O.P. #12-12**

Colleges transferring funds from one unrestricted fund based on earned income to another unrestricted fund should complete this form. This form also should be completed if a college places funds in an intrafund account to be transferred to another location; e.g., video component participation in PACE program.

XIV. **REVISED DEDICATED REVENUE PROJECTIONS, O.P. #12-13**

Lists projections for revenues arising from locally managed activities that are identified with individual locations. All projected amounts listed on this form support unrestricted appropriations.

XV. **BUDGET OPERATION PLAN FORMS CHECKLIST, O.P. #12-14**

Utilize this form as a final verification that you have prepared and included all applicable reports and forms to be submitted in your 2011-12 Budget Operation Plan. **Include a copy of this checklist for all programs submitted in your Budget Operation Plan.**

XVI. **TRANSMITTAL LETTER FROM PRESIDENT**

The Budget Operation Plan must have a transmittal letter from the President addressed to the Chancellor. This letter should describe the college planning directions, the status of the college master planning process and the level of programs and services that will be provided by the Budget Operation Plan.

XVII. **EXECUTIVE SUMMARY (Optional)**

The Executive Summary (or Report) is optional and can be accompanied after the President’s Transmittal letter. Colleges can use this section to provide an overview to its budget planning and/or to add other budget reports/information that are not required in the report.
## 2011-2012 BUDGET OPERATION PLAN

### SUBMISSION OF BUDGET OPERATION PLAN

#### I. MAJOR SECTIONS OF BUDGET OPERATION PLAN

The programs included in the Budget Operation Plan are listed below for each location, if applicable, and are color-coded (in parentheses) as indicated:

<table>
<thead>
<tr>
<th>BOARD MANDATED FUNDS</th>
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* Based on programs on current database; funds 10114 and 10160 included in Centralized Accounts will be keyed by the District Budget Office.
CATEGORICAL FUNDS

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<th>SFAA/BFAP</th>
<th>DSPS</th>
<th>FOSTER &amp; KINSHIP CARE</th>
<th>NON-CREDIT</th>
<th>CREDIT</th>
<th>CalWORKs/</th>
<th>TANF</th>
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* Based on programs on current database.
II. FORMAT FOR SUBMISSION OF BUDGET OPERATION PLAN

The sections of the Budget Operation Plan should be color-coded and arranged in sequence from the lowest numbered unrestricted fund, followed by other unrestricted funds in order, then followed by Community Services, Student Health Services, Student Parking, BFAP-SFAA, DSPS, Foster and Kinship Care Education, Non-Credit Matriculation, Credit Matriculation, CalWORKs, TANF, EOPS, EOPS/CARE, Cafeteria, Child Development, and Bookstore.

A. Composition of Budget Advisory Committee, O.P. #12-1.
B. Proposed Instructional Plan, O.P. #12-2.
C. Operation Plan Staffing - Unrestricted Programs, O.P. #12-3.
D. Salary Appropriation Reduced for Known Vacancies and Leaves, O.P. #12-4.
E. Vacant Funded Certificated Positions, O.P. #12-5.
F. Vacant Funded Classified Positions, O.P. #12-6.
G. Request for New Membership Summary, O.P. #12-7.
H. Organizational Membership Summary, O.P. #12-8. The membership forms include budget allocations for all program codes.
I. Summary of Other Expenses, O.P. #12-9.
J. Intrafund Transfers, O.P. #12-10.
K. General Fund Intrafund Transfer for Matching Requirements for Restricted (SFP) Funds, O.P. #12-11.
L. General Fund Intrafund Transfer to Other Unrestricted Funds or Location Transfers, O.P. #12-12.
M. Revised Dedicated Revenue Projections, O.P. #12-13. (To be used to revise projections for revision of Allocation Formula.)
N. Budget Operation Plan Form Checklist, O.P. #12-14 (Should be submitted for every section included in the Op Plan).

III. COPIES OF THE BUDGET OPERATION PLAN

Two sets of your Budget Operation Plan are to be submitted in three-ring binders that the District Budget Office will provide to each campus. Two additional copies of your Budget Operation Plan are also to be submitted, bound in a manner representing your college. These additional copies will be forwarded to the Chancellor and the Deputy Chancellor, from the District Budget Office, for analysis of the budget planning for your college.
IV. ADDITIONS OR MODIFICATIONS TO BUDGET OPERATION PLAN INSTRUCTIONS

Changes in the instructions will be provided to each location through transmittal of the form “Budget Operation Plan Instructions Addendum”.

V. SUBMISSION DEADLINE

Budget Prep data files are to be completed, backed-up and ready to be received by the Budget Office on Friday, **March 4, 2011**. Submission of the Budget Operation Plan is due on Tuesday, **May 24, 2011**.

VI. DISTRICT OFFICE RESOURCES

<table>
<thead>
<tr>
<th>Category</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Allocation &amp; Policy</td>
<td>Mr. Vinh Nguyen, ext. 2085</td>
</tr>
<tr>
<td>General Budget Instructions</td>
<td>Ms. Liwa Corpuz, ext. 2110</td>
</tr>
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<td>Mr. Jose Mendoza, ext. 2085</td>
</tr>
<tr>
<td>Memberships</td>
<td>Mr. Jose Mendoza, ext. 2105</td>
</tr>
<tr>
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<td>Ms. Asha Omar, ext. 2111</td>
</tr>
<tr>
<td>Student Health Services</td>
<td>Ms. Sheri Okamoto, ext. 2101</td>
</tr>
<tr>
<td>Certificated Personnel</td>
<td>Mr. Carlos Covarrubias, ext. 2308</td>
</tr>
<tr>
<td>Classified Personnel</td>
<td>Ms. Karen Martin, ext. 2404</td>
</tr>
<tr>
<td>Bookstore, Cafeteria, Community Services,</td>
<td>Mr. Anil Jain, ext. 2150</td>
</tr>
<tr>
<td>Parking, and Child Development Programs</td>
<td>Mr. Laureano Flores, ext. 2069</td>
</tr>
<tr>
<td>CalWORKs/TANF</td>
<td>Felicito Cajayon, ext. 2165</td>
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<tr>
<td>Economic and Workforce Development</td>
<td>Dr. Yasmin Delahoussaye, ext. 2279</td>
</tr>
<tr>
<td>Matriculation and Student Service Programs</td>
<td>Ms. Cynthia Sandico, ext. 2432</td>
</tr>
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<td>Financial Aid</td>
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