

4.0 CAMPUS BUDGETING PROCEDURES

The fiscal operation of the College is conducted on the basis of an annual budget for the fiscal year October 1 through September 30. Each annual budget is based on the annual budget appropriations passed by the Alabama Legislature. The Chief Financial Officer is ultimately responsible for the preparation of the campus budgets. All College employees assist in the preparation of the annual budget through the institutional planning process as described below.

4.1 Annual Campus Budget Planning and Department Recommendation Procedures

- 1) By mid-January/February of each year, the Business Office updates and prepares the annual budget calendar, instructions and forms; they are then reviewed by the Strategic Funding Committee, Office of Institutional Effectiveness, and President's Cabinet before distribution.
- 2) A campus budget coordinators' meeting is scheduled by mid-March. The planning calendar, instructions and forms are distributed to the department heads and the Strategic Funding Committee at this time.

Each department is asked to complete two budget requests:

- a) A budget for existing on-going departmental operations (Form A).
 - b) A budget for new or on-going departmental planning incentives/objectives (Form B).
- 3) The budget coordinators meet with their faculty and staff to discuss and prepare their department's budget recommendations. The recommended departmental operations budgets are due to the Business Office by mid-April.
 - 4) The budget coordinators then present their department planning incentive/objects and funding requests (Form B's) to the Strategic Funding Committee. The Committee reviews and prioritizes the objectives to recommend to the President's Cabinet for funding in the next fiscal year.
 - 5) By early May, the President's Cabinet meets to review Form B budget funding recommendations. Based on funding and approved goals, the planning objective Form B budgets are approved by Cabinet and given back to the Business Office to input into the final College budget request.
 - 6) The Business Office then prepares revenue and personnel salary/benefit projections. With this info and the departmental requests, the final budget draft recommendation is prepared.

- 7) In early May, the Business Office will meet a second time with the budget coordinators to review the first draft of the budget. A discussion of the projected revenue, salary/benefit expenditure projections, next year's material funding projects, and approved planning projects are held. Budget coordinators are given a copy of their proposed budget; they are asked to review a second time and make any final additions/revisions before the campus budget recommendation is finalized and submitted to the President's Cabinet for final review and approval.
- 8) By mid-May, a "final draft" budget recommendation is prepared by the Business Office and submitted to the President's Cabinet for review and approval.
- 9) Once the final budget is approved by the President's Cabinet, the CVCC budget recommendation is prepared and signed by the President. Once completed, the budget is submitted to the Department of Postsecondary Education (DPE) in mid-June for review and for State Board approval in August of each year. A "draft final" budget is given to the budget coordinators for their review after the proposed College budget is submitted to DPE in mid-June.
- 10) The approved CVCC budget is provided to the College by DPE in late August after receiving State Board approval.
- 11) The new budget year begins October 1. Budget coordinators are given their final department budgets for the new year by mid-September.
- 12) At an annual campus September budget coordinators meeting, department heads are asked to present their past year planning goals, the work accomplished, and the funding used. The planning goals are evaluated and then summarized by the Institutional Effectiveness Office.
- 13) Campus employees will evaluate the campus budgeting process in the annual "Employee Evaluation of College and Services Survey" in the spring of each year. The evaluations are reviewed and any recommended changes are approved by the President's Cabinet by the next budget cycle starting in February of the next year.
- 14) During the fiscal year, budget coordinators have the authority to make budget adjustments to any 600 and 700 accounts from their approved departmental budgets by completing and submitting to their respective administrator the [BUDGET ADJUSTMENT REQUEST](#) form. The total approved department budget amounts cannot change. If additional funds are needed and cannot be achieved by budget adjustments, a budget coordinator can request increased budget funds by submitting a [BUDGET AMENDMENT REQUEST](#) form to their administrator and President for approval. Forms may be picked up from the work room.
- 15) Budget coordinators are able to access their budgets and current balances by computer at any time. The Business Office reviews regularly the budget status of department

spending and provides periodic budget reports to the budget centers throughout the fiscal year.

- 16) The Business Office has on file the annual department requests, a summary of the approved College budget, and the annual evaluation summaries to document the College's annual budget process.

4.2 2012-13 Campus Budget Calendar and Forms

[4.2 A – CVCC Planning Calendar Budget Year 2012-2013](#)

[4.2 B – Budget Instructions Budget Year 2012-2013 Form](#)

[4.2 C – Form A – Department Budget Request \(General Operations\) Form](#)

[4.2 D – Planning Form B – Budget Year 2012-13 \(New Department Planning Incentives//Objectives\) Form](#)

[4.2 D1 – Planning Form B Instructions](#)

[4.2 E – Request – Part-Time Employee Authorization Form](#)

[4.2 F – Request – Part-Time Instructors Form](#)

[4.2 G – Evaluation Form – 2012-13 Budget Cycle](#)

4.3 2011-12 Approved Campus Budget and Forms

[4.3 A – CVCC Approved Budget Year 2011-2012](#)

[4.3 B – CVCC Approved Form B Requests – Budget Year 2011-12](#)

[4.3 C – Evaluation Form Summaries – 2011-12 CVCC Budget Cycle](#)

[4.3 D – Budget Adjustment Request Form](#)

[4.3 E – Budget Amendment Request Form](#)

4.4 2012-13 Approved Campus Budgets

[4.4 A – CVCC Approved Budget Year 2012-2013](#)

[4.4 B – CVCC Approved Form B Requests - Budget Year 2012-2013](#)

[4.4 C – Form A Department Budget Requests – Budget Year 2012-13](#)

[4.4 D – Form B Department Strategic Planning Requests – Budget Year 2012-13](#)