

Area: Fiscal Systems

Subject: FS03 – Budget/Budgeting

Reference: OMB Circulars A-87 and A-110

Policy: The program shall budget funds in accordance with governing statutes, regulations and funding terms and conditions.

Procedure:

Budgets need to be prepared for every program in the division. The following are the budgets that are to be prepared for each of the programs.

Migrant Head Start

- PA23 Central
- PA23 Merced
- PA23 Policy Council
- PA23 Teacher Qualifications Project
- PA 20 T&TA

Regional Head Start

- PA22 Central
- PA22 CF Brown
- PA22 Chrysler
- PA22 Del Puerto
- PA22 Muncy
- PA 22 Oakdale
- PA22 Riverbank
- PA22 Sylvan
- PA 20 T&TA

} Grantee Direct Operated Sites

Early Head Start

- PA 25 Central
- PA 25 Del Puerto
- PA 11 T&TA

General Child Care

- Central
- FCCC

Local Planning Council

- LPC
- General Fund
- AB212

Master Contractor

- Alternative Payment
- Request for Proposal

Preschool Part Day

Preschool Full Day

State Migrant Part Year

State Migrant Full Year

Federal Block Grant/Alternative Payment

State Alternative Payment
Resource and Referral
Federal Block Resource and Referral
Regional Resource Center
Child Development Teaching Center and
Any Other One Time Only Contracts our division is awarded.

To receive funds for a program, each year a refunding application needs to be submitted to funding agency (local, state or federal). The application requires a budget.

Depending on the program, a funding letter is received several months before the end of the program year that states the funding mark for the following year and due date for the refunding application

The budget provides support for implementation of goals and objectives planned in conjunction with the staff, policy council and governing board.

Budgets are divided by the federal budget categories: 6a Salaries; 6b Fringe Benefits; 6c Travel (out of Service Area), 6d Equipment > \$5,000 per unit; 6e Supplies; 6f Contracts; 6g Renovation; 6h other; 6i Total Direct; and 6j Indirect. Within the federal categories, the budgets need to be broken down by SACS – See state accounting manual

1. The budget amounts are taken from the allocation sheets that outline financial support for agreed upon activities.
2. Using the current CFS Employee Salary Allocations, the salaries are computed for the budget.
3. Using the current payroll rates the fringe benefits are computed for the budget.
4. Using the current financial status reports as a historical guide, categories 6c through 6i are computed.
5. A meeting is scheduled with the program manager to review the draft of the budget to ensure that it supports planned goals and objectives.
6. The budget is edited as per the manager's changes
7. Budgets are then reviewed with the policy council or designated policy council committee and governing board and amended as requested.
8. The path to file this budget in the network is: F:\HSPROG\Accounting H Street and then depending upon the fiscal year and program is stored in the appropriate network folder.
9. Once the detailed budgets are finalized, the information is transferred to the "Budget Revision" form. This is needed to enter the information in the General Ledger in the mainframe.

10. The detailed budget and budget revision form are routed to the Data Director for approval.
11. The Data Directors reviews and if appropriate signs and forwards to Program Manager and to Division Administrator/Assistant Superintendent for approval.
12. Once approved by Division Administrator/Assistant Superintendent, the budget revision form is forwarded to the business office and both the detail budget and the mainframe forms are given to the Program Secretary for filing.
13. The budgets are filed in the program binder under the “budgets” divider.
14. The form needed to submit to the business office is called budget revision form because the original budget development is done in February of each year, therefore, any budget entries into the mainframe beyond February are considered budget revisions for purposes of the SCOE general ledger.

Supervised by: Division Administrator/Assistant Superintendent

Performed by: Director II, Data Director

Forms needed: N/A

Frequency: Ongoing