



Budget Control Policies and Procedures
Establishing General Budgets
Effective Date: July 1, 2009
Board Approval: June 9, 2009

1. Purpose.

To provide procedures for establishing general budgets.

2. Procedures.

- 2.1. The Legislature reviews the UCAT budget requests and appropriates a funding level for each fiscal year.
- 2.2. The Vice President Finance and Operations develops a timeline for establishing a College budget each fiscal year.
- 2.3. The TATC Administrative Team reviews funding levels and establishes priorities for the fiscal year.
- 2.4. The Campus Executive Team prepares a base budget based upon previous year's approved budget, mandated program costs or shifts in priorities, and anticipated salary benefit costs for the coming year.
- 2.5. The Administrative Team reviews the amount of unallocated funding in the base budget and reestablishes priorities.
- 2.6. Fiscal Services prepares budget request instructions based on funding levels and priorities, and distributes to Budget Managers through their Administrator for them to prepare their budget requests for the coming year.
- 2.7. Budget Managers prepare their requests for the coming year including requests for additional FTE positions, current expense, and capital expenditures.
- 2.8. Budget Managers submit their budget request to their Administrators who prioritizes the budget requests based upon the funding level allocated to the division.
- 2.9. Administrators submit their prioritized budget requests to the VP Finance and Operations, who will meet with the Executive Team to prioritize all budget requests for the College.
- 2.10. Fiscal Services prepares a final proposed budget to send to the Board for approval.
- 2.11. The TATC Board will approve the budget as presented or request modifications to the budget.