

Unit Name: Budget Office				
Service is essential to the operation of the college				
Functions performed by unit that are critical/essential to operations of the college	Consequences of not performing service	Legal, regulatory, board policy, contractual citations	Other options for performing service	Why is the service "essential"?
Prepare annual operating budget	College has no legal spending authority, no ability to levy and collect taxes	ORS 294...LCC Board Policy A.040:Financial Planning & Budgeting; B.090 Budget Preparation & Adoption; E.010 thru E.080	None--Somebody has to do it. Decentralize portions of function to various units & departments.	To meet regulatory requirements that enable the college to collect revenue and spend it.
Develop budgetary projections (resource estimates & base expenditures budget) Continuously update during yr	College unable to plan and prepare for economic conditions --current and short-term.	LCC Board Policy A.040	Rely on historical accounting data, current activity financial reports, external economic analysis, decentralized analysis of targeted revenue & expenditure line items.	Short & Long range planning. Monitoring budget for deviations from earlier estimates, Assess financial health of college. Evaluate options in timely manner
Online maintenance & balancing of Banner budget information	Budget information would not be available for use by budget administrators and others within the college.		Distribute responsibility to each department for self-loading, maintenance.	To keep all funds in balance and ensure consistent, accurate complete balancing of funds.
Position Budget Control	Loss of control of Personal Service costs, budgeted positions, vacancies, reserves	LCC Board Policy A.040, E.010	Decentralize portions of function to various units & departments. Use once for budget loading and don't update during year. Employ Banner PR encumbrances for increased efficiencies.	Payroll processing. Budget preparation. Budget projections. Banner budget control and functionality and integration w/Banner HR. Proper internal control.
Legal budgetary filing requirements, budget transfer resolutions, budget adoption resolutions.	Noncompliance with Oregon Budget Law, Board Policy, ORS	same as above	None. Somebody has to do it.	Legal requirements.
Functions performed by unit that are not critical to operations of the college	Consequences of not performing service	Legal, regulatory, contractual citations	Other options for performing service	
Departmental Assistance with Budget processes	Frees up time in Budget Office. May result in errors, frustrations, false interpretation of data, leading to improper conclusions/decisions.	none	peer assistance, online help, centralized help function, IT training	

Report preparation and data analysis for others	Frees up time in Budget Office, eliminates financial component necessary for sound decision making.	none	Develop ODS system for others to self-access. Develop standard ODS reports with variable parameters. Rely on existing data available.
General Fund M&S Carryover analysis and related analysis & transfers	Depts/divisions would not have access to their prior yr unspent M&S balances. Creates a larger unrestricted ending fund balance.	Administrative Budget Policy Affirmed by Board (May 2001)	Don't carry over M&S. Create a central M&S emergency pool for unforeseen & emergency one-time expenditures, develop electronic process to roll unspent balances to new year.
General Fund ICP NWC analysis and carryover to operating ledger	Depts/divisions would not have access to their prior yr unspent ICP balances	Administrative Budget Policy Affirmed by Board (May 2001)	Eliminate ICP fund and separate "restricted" category for most small amounts of fee-type revenue. Develop less intensive model. Move to College Operations (these are actual fund balances, not budget.)
"Other funds" NWC analysis, balancing general ledger to audit report, and carryover NWC to operating ledger	Errors within financial system leading to improper data, decisions, incomplete information.	none	Rely on higher level, external audit report for general information. Change policies/processes to allow expenditure of current year budget only. Streamline process to allow for electronic roll of fund balance to operating ledger. Move to College Finance (these are accounting tasks)

Unit Name: Budget Office									
Cost of service									
	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06 Adopted Budget	FY05-06 Estimated Actual	FY06 Current FTE (Managers & Classified)	
RESOURCES								Managers:	1.0
General Fund Allocation (including transfers from GF)			207,372	215,254	188,600	224,145		Classified:	2
Other Revenue/Allocation (list):								Faculty:	0
CARF						-	-		
Total Resources Available	-	-	207,372	215,254	188,600	224,145	-		
ACTUAL EXPENDITURES									
Salaries + OPE									
Managers			95,472	99,297	115,012	121,567	121,567		
Classified			111,900	115,958	73,588	102,578	64,205		
Part-time 04/Overtime					1,685	-	569		
Total Salaries + OPE	-	-	207,372	215,254	190,285	224,145	186,341		
M&S			8,400	9,700	7,900	*****	8,000		
Capital Outlay			-	-	-	-	-		
Total M&S Expenditures	-	-	8,400	9,700	7,900	-	8,000		
**** Budget Office is included in budget allocation for College Operations Office. Total GF M&S allocation =\$19,000									