



Budget Basics

2/25/2020- Updated Budget Office

Budget Code Structure

Fund	School	Resource	PY	Goal	Function	Object
12	ENC	1190	0	1501	0735	4320

Comes from the Budget and Accounting Manual and the
Taxonomy of Programs (TOPS - Instructional)

The Chart of Accounts can be found on the Intranet

Norco College
Fund / Resource Combination Chart

Fund	Description	
11	UNRESTRICTED GENERAL FUND	
	Resource	Description
	1000	GENERAL FUND
	1110	BOOKSTORE FUND

Fund	Description	
12	RESTRICTED GENERAL FUND	
	Resource	Description
	1050	PARKING FUND
	1070	STUDENT HEALTH FUND
	1180	REDEVELOPMENT PASS-THROUGH FUND
	1190	GRANTS AND CATEGORICAL PROGRAMS FUND

Fund	Description	
32	CAFETERIA FUND	
	Resource	Description
	3200	FOOD SERVICES

Fund	Description	
33	CHILD DEVELOPMENT FUND	
	Resource	Description
	3300	CHILD CARE

Fund	Description	
41	CAPITAL OUTLAY PROJECTS FUND	
	Resource	Description
	4100	STATE CONSTRUCTION & SCHEDULED MAINT

Fund	Description	
43	GENERAL OBLIGATION BOND FUND	
	Resource	Description
	4390	GO BOND 2015E CAPITAL APPRECIATION BONDS

Fund	Description	
61	SELF INSURANCE FUND	
	Resource	Description
	6110	SELF-INSURED WORKERS' COMPENSATION
	6120	SELF-INSURED GENERAL LIABILITY

School

Tells us the department or discipline

School	Description
EAG	ACADEMIC SENATE
EBH	CA TEACHERS ASSOCIATION
EBJ	HUMAN RESOURCES & DIVERSITY - NORCO
ECW	WORKFORCE PREPARATION - NORCO
EDB	BUSINESS OPERATIONS
EDD	FACILITIES
EDE	AUXILIARY BUSINESS SERVICES
EDF	RISK MANAGEMENT
EDG	ACCOUNTING SERVICES
EJA	ACADEMIC AFFAIRS
EJB	INSTITUTIONAL EFFECTIVENESS
EJC	CAREER AND TECHNICAL ED - NORCO
EJD	INSTITUTIONAL SUPP, INSTRUCTION & CURRICULUM
EJK	EDUCATIONAL SERVICES
EJV	CTE PROJECTS
EMA	PRESIDENT
EMB	DEAN OF INSTRUCTION
EMC	INFORMATION SERVICES
EMD	TECHNOLOGY SUPPORT SERVICES
ENC	COMMUNICATIONS
EOA	SOCIAL AND BEHAVIORAL SCIENCES

School	Description
EOC	ARTS, HUMANITIES AND WORLD LANGUAGES
EQC	MATHEMATICS
EQE	SCIENCE AND KINESIOLOGY
ESB	BUSINESS, ENGINEERING & INFORMATION SYSTEMS
EYA	LIBRARY
EZA	STUDENT SERVICES
EZB	ADMISSIONS & RECORDS
EZC	COUNSELING
EZD	HEALTH SERVICES
EZE	STUDENT FINANCIAL SERVICES
EZF	EOP&S
EZG	COLLEGE STUDENT SERVICES
EZH	ATHLETICS
EZJ	COMMUNITY OUTREACH
EZK	STUDENT ACTIVITIES - INTRAMURALS
EZL	BOOKSTORE
EZM	FOOD SERVICES
EZO	JOB PLACEMENT
EZP	DISABLED STUDENT SERVICES
EZR	RCCD SAFETY & POLICE
EZT	MATRICULATION

Goal / Function

Goal: More detailed Department and Discipline information

Function: Identifies Grants or Special Revenue Programs

Fund	School	Resource	PY	Goal	Function	Object
12	ENC	1190	0	1501	0735	4320



Goal (Program)	Function (Special Program Number)
15010	735

Object

- Object codes define what we are buying
- Object 4590 doesn't "go with" instructional TOPS codes
 - Instead, use 4320

Instructional vs. Non-instructional Goals

- Instructional
 - Disciplines, Instructional/Teaching Activities
 - Come from the Taxonomy of Programs (TOPS)
 - 00000 through 59999 Goal Code
- Non-Instructional
 - Administrative Functions
 - Come from the Budget and Accounting Manual
 - 60000 through 79999 Goal Code

What are Instructional Materials?

- Definition
 - EC Section 60010 (h) defines instructional materials as *“all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or non-printed, and may include textbooks, technology-based materials, other educational materials, and tests.”*

Supply vs. Equipment

Guidelines for Distinguishing Equipment from Supply Items (Listed in Priority Order)

Lasts more than one year ⇒ NO

⇓ YES

Repair rather than replace ⇒ NO

⇓ YES

Independent unit rather than being
incorporated into another unit item ⇒ NO

⇓ YES

At first NO
item is declared to be SUPPLY

Cost of tagging and inventory
small percent of item cost ⇒ NO

⇓ YES

EQUIPMENT

Galaxy View Screens

- View Financial Summary
 - Overall look at your accounts
 - Similar to verifying your personal account balance
- View Detail Account
 - Detailed look at your account
 - Illustrates specific charges

View Financial Summary

- Adopted Budget
 - September each fiscal year
- Revised Budget
 - Reflects Budget Transfers
- Rev/Exp Net of Abatements
 - Expenditures = What You Spent
- Abatements
 - Reduce Expenditures
- Encumbrances
- Uncommitted/Unrealized
 - What You Have Left

View Detail Account

- **See Every Little Thing!**
 - Budget and Expense Transfers
 - Requisitions
 - Purchase Orders
 - Payments made by Accounts Payable
 - Payroll Transactions

Searching in View Financial Summary

- Keep the searches broad at first and then focus on the search criteria.
- Refrain from entering the entire budget string at first to reduce the risk of error.

From Fund:	<input type="text" value="11"/>	To Fund:	<input type="text" value="11"/>
From School:	<input type="text" value="EM*"/>	To School:	<input type="text" value="EM*"/>
From Resource:	<input type="text" value="1000"/>	To Resource:	<input type="text" value="1000"/>
From Project Year:	<input type="text" value=""/>	To Project Year:	<input type="text" value=""/>
From Goal:	<input type="text" value="6*"/>	To Goal:	<input type="text" value="6*"/>
From Function:	<input type="text" value=""/>	To Function:	<input type="text" value=""/>
From Object:	<input type="text" value="4///"/>	To Object:	<input type="text" value="4///"/>
<input checked="" type="checkbox"/> Do Not Show 9XXX Object Codes			

Some Things to Know

View Financial Summary - Galaxy Production

Menu View Financial Summary

Search Details

County: 33 - RIVERSIDE COUNTY District: 07 - RIVERSIDE COMMUNITY COLLEGE DISTRICT

Show

Adopted Budget
 Revised Budget
 Net of Abatements
 Rev/Exp and Abatements
 Encumbrances
 Uncommitted/Unrealized
 YTD Rev/Exp %
 YTD Rev/Exp/Enc %
 Object Code Description

Fund	School	Resource	PY	Goal	Function	Object	Adopted Budget	Revised Budget	Rev/Exp Net of Abatements	Encumbrances	Uncommitted/Unrealized
11	EMA	1000	0	6017	4000	4230	150.00	150.00	0.00	0.00	150
11	EMA	1000	0	6017	4000	4330	83.00	83.00	0.00	0.00	83
11	EMA	1000	0	6017	4000	4555	1,190.00	1,190.00	0.00	0.00	1,190
11	EMA	1000	0	6017	4000	4590	15,133.00	15,133.00	6,291.68	3,609.71	5,231
11	EMA	1000	0	6017	4702	4590	1,781.00	1,781.00	0.00	0.00	1,781
11	EMA	1000	0	6620	0000	4590	10,000.00	10,000.00	0.00	0.00	10,000
11	EMA	1000	0	6835	0000	4555	1,000.00	1,000.00	0.00	0.00	1,000
11	EMA	1000	0	6835	0000	4590	2,100.00	2,100.00	832.07	165.52	1,102
11	EMB	1000	0	6017	5000	4555	325.00	325.00	0.00	0.00	325
11	EMB	1000	0	6017	5000	4590	4,936.00	4,936.00	1,432.10	2,383.79	1,120
11	EMB	1000	0	6017	5517	4555	125.00	125.00	0.00	0.00	125
11	EMB	1000	0	6017	5517	4590	2,125.00	2,125.00	1,000.13	0.00	1,124
11	EMB	1000	0	6750	0086	4590	1,500.00	1,750.00	1,486.62	218.01	45
11	EMD	1000	0	6130	0000	4555	13.00	13.00	0.00	0.00	13
11	EMD	1000	0	6130	0000	4590	3,608.00	7,442.00	321.10	7,009.92	110
11	EMD	1000	0	6130	0000	4644	2,208.00	2,208.00	0.00	0.00	2,208
11	EMD	1000	0	6704	0000	4590	867.00	867.00	0.00	0.00	867

SACS Description Print

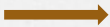
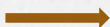
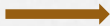



Chart of Accounts & Galaxy

- Use the Chart of Accounts to look up everything you ever wanted to know about budget codes
- Use Galaxy to look up number descriptions in a hurry by selecting the drop down arrow beside every search criteria field

From Function: *735 

Goal/Function	Description
00000735	LOTTERY

Wildcards

- * or /
 - Asterisk will act as a “wildcard” in all available spaces in the field
 - Example – E* will pull up all school codes that start with E followed by any letter.
 - Slash will act as a single space holder in a field. When using the slash, all characters must be accounted for in that field.
 - Example – E// will pull up the same school codes as E*.

Budget Transfers

Budget transfers are done in whole dollars only.

- Type A – transfers within the same major object
 - Can be included on a purchase requisition
- Type B – transfers between major objects
 - Need to be done on a budget transfer form
- Permanent – transfers that will be reflected in next year's budget. Make sure to mark the box on the transfer form.

Budget Transfers cont.

- The way a grant pays for something is to have that expense charged to the grant. You do not transfer grant budget to a department.
- The way the general fund pays for something is to have that expense charged to the department. You then transfer budget to that department.