Delgado COMMUNITY COLLEGE

2026-2027 BUDGET DEVELOPMENT, REVIEW AND APPROVAL TIMELINE for *2027-2028* Budget

Office of Finance and Budget (OFB) develops formal *2027-2028* budget preparation timetable based on due dates as established by the LCTCS. **by January 5, 2027**

Executive Council determines enrollment and student credit hour projections and full-time equivalent (FTE) goals based on institutional research data. Revenue projections based on this data are forwarded to the System Office by OFB. **by February 1, 2027**

OFB sends personnel section budget worksheets to Deans and Vice Chancellors to review with their respective units as well as impacted College-wide units for the purpose of submitting personnel requests for the forthcoming yearly budget. **by March 1, 2027**

Upon receipt of personnel requests from budget units, OFB submits proposed personnel section of the budget to the Executive Council. **April 3, 2027**

Based on revenue projections and historical data, OFB calculates non-personnel expenditure budgets using projected remaining available funds. OFB proposed non-personnel budget worksheets to Deans and Vice Chancellors. **by May 3, 2027**

Upon receipt of personnel requests from the Deans and Vice Chancellors , OFB submits proposed non-personnel section of the budget to the Executive Council. **by May 14, 2027**

Executive Council meets to address priorities of proposed personnel and non-personnel budget sections College-wide and discuss impact of College-wide indirect and mandated expenses. **by June 1, 2027**

Based on decisions of Executive Council, OFB compiles preliminary budget for review. **by June 8, 2027**

Executive Council reviews preliminary budget and determines necessary changes. **by June 18, 2027**

OFB assembles proposed final budget, which is submitted to the Executive Council for final review. **by July 23, 2027**

Following review by the Executive Council and upon approval by the Chancellor, the final College budget is submitted by to the LCTCS Office by established deadline. **by LCTCS deadline**

Upon approval by the Chancellor, the final College budget is submitted to the LCTCS Office by the established deadline. **by LCTCS deadline**

The Budget Review Committee reviews the budgeting process and makes recommendations for improvement to the Executive Council for consideration and possible implementation into the budgeting process for the following year. **by August 23, 2027**