



Budget Development Committee Minutes

March 3, 2026 at 2:00pm

Recorder: Andrea Anderson

LPC Mission Statement	LPC Planning Priorities 2025-2026		
Las Positas College is an inclusive, learning-centered, equity-focused environment that offers educational opportunities and support for completion of students' transfer, degree, and career-technical goals while promoting life-long learning.	Affirm LPC's unwavering commitment to equity by deepening campus-wide engagement, enhancing professional development, embedding equity-minded practices in decision-making, assessment, and accountability processes; and building capacity to resolve inequities.	Increase student success and completion through sustainable college practices, processes, academic support, removal of barriers, and focused professional development.	Establish a knowledge base and appreciation for health and wellness in the workplace; create a sense of urgency about wellness; prioritize wellness in decision-making, assessment and accountability; and build capacity to support wellness.
Chair	LPC Administrative Services Officer	Administrators	Classified Professionals
<input checked="" type="checkbox"/> Sean Brooks (Non-Voting Member)	<input checked="" type="checkbox"/> Sui Song (Non-Voting Member)	<input checked="" type="checkbox"/> Ken Cooper <input type="checkbox"/> Paula Checchi	<input checked="" type="checkbox"/> Alesia High <input checked="" type="checkbox"/> Aubrie Ross
Faculty Member	Faculty Member (Appointed by F/A)	SEIU Representative	PBC Members
<input checked="" type="checkbox"/> Ashley Young	<input type="checkbox"/> David Powers	<input type="checkbox"/> Jason Maxwell	<input type="checkbox"/> Ashley McHale (Faculty) <input type="checkbox"/> Rajinder Samra (Administrator) <input type="checkbox"/> David Rodriguez (Classified)
LPCSG Student Representative	Guest(s)		
<input type="checkbox"/> Daniel Vargas	<input checked="" type="checkbox"/> Mike McQuiston		

Attendance (Quorum = 6)

Agenda Item	Information/Discussion	Action/Assigned To
1.	<p>Call to Order <i>For information</i></p> <ul style="list-style-type: none"> • Meeting called to order by Sean Brooks at 2:03pm 	Sean Brooks
2.	<p>Review & Approve Agenda <i>For action</i></p> <ul style="list-style-type: none"> • We do not have quorum to approve Agenda. 	
3.	<p>Review & Approve November Minutes <i>For action</i></p> <ul style="list-style-type: none"> • We do not have quorum to approve Minutes. 	
4.	<p>Presentations <i>For action</i></p> <ul style="list-style-type: none"> • LPC Year End Closing Instructions (Sean Brooks / Sui Song) <ul style="list-style-type: none"> ○ Requisitions and Purchase Orders: Must be submitted by March 31 to allow time for processing and receiving items before year-end. ○ Office Depot and Amazon Orders: Deadline is May 22. ○ Travel Reimbursements (July-May): Due by June 4. ○ Conference Expense Claims (July-May): Due by June 4. ○ Conference Advances/Disbursement Requests and May P-Card Logs: Due by June 4. ○ P-Card Cutoff for the Fiscal Year: June 15 – Staff are reminded to submit P-Card logs on time to help Administrative Services and the Business Office process payments efficiently. ○ Deposits (Cash/Checks): Must be submitted to the Business Office by June 23 so they can be recorded for the current fiscal year. ○ Goods Received: Items must be received in the warehouse by June 30 to be recorded in the current fiscal year. ○ Budget Transfers: Final deadline is June 30. ○ Budget Development Timeline: 	

	<ul style="list-style-type: none"> ▪ Position Control Worksheets: Sent out recently and due March 13. ▪ Discretionary Budgets: Will be distributed March 17 and are due April 10. ○ Additional Note: <ul style="list-style-type: none"> ▪ For June conferences, related P-Card logs, conference expense claims, and mileage reimbursements are due by July 2. 	
5.	<p>Old Business <i>For discussion</i></p> <ul style="list-style-type: none"> • Review Budget (Sean Brooks) <ul style="list-style-type: none"> ○ Reviewed the March Budget update, covering expenses through February 28, 2026 (about two-thirds of the fiscal year / 67% benchmark). However, actual spending is 74% of the budget, meaning expenses are 7% points over the target, representing roughly \$3.2-\$3.3 million over budget out of a \$46 million total budget. <ul style="list-style-type: none"> ▪ LPC should be spending about \$3.83 million per month, but actual spending is around \$4.23 million per month, or about \$400,000 over each month. ▪ Based on current trends, the projected deficit for the year is approximately \$5 million, though salary savings and adjustments from the district may reduce the deficit to just under \$4 million. ▪ The deficit is largely driven by academic salaries, indicating a structural budget issue. ▪ Currently, salaries and benefits account for about 92% of the overall budget, while a healthier range would be 85-88%. ○ There was also discussion about cost-saving efforts earlier in the year, noting that departments reducing expenses does help mitigate the deficit, as it lowers overall spending. ○ Additional Notes: <ul style="list-style-type: none"> ▪ Town Hall with the Chancellor is scheduled for the Wednesday, March 4 to discuss budget issues, SCFF funding changes, and structural challenges. ▪ Staff are encouraged to use restricted funds before general fund dollars whenever possible, though many of those restricted funds are already allocated. 	
6.	<p>New Business <i>For discussion</i></p> <ul style="list-style-type: none"> • PBC Agenda Review (David Powers) <ul style="list-style-type: none"> ○ PBC will meet on Friday, March 6 and more information or updates are expected after the meeting. With VC Nicholas currently absent, Chancellor Gerhard has been chairing the meetings in the interim. 	None
7.	<p>Updates <i>For information</i></p> <ul style="list-style-type: none"> • None 	None

8.	<p>Good of the Order <i>For information</i></p> <ul style="list-style-type: none"> • Town Hall Reminder: Members were encouraged to attend Town Hall on March 4, where the Chancellor and Vice Chancellor of IT will present updates on the budget and IT matters. 	None
9.	<p>Future Agenda Items <i>For discussion</i></p>	

Meeting adjourned at 2:44pm

Next meeting: April 7

LPC Year-End 2025-26 (FYE 26) Closing Instructions



- Tuesday, March 31
 - Requisitions: Goods & Services that have a project end date on or before June 30, 2026
 - All Purchase Orders: Last day to submit PO's for the 2025-26 fiscal year
- Friday, May 22
 - Office Depot or Amazon Orders cutoff
- Thursday, June 4
 - Travel Mileage Reimbursements (July 2025 - May 2026)
 - Conference Expense Claims (July 2025 - May 2026)
 - Close Conference Advances, Disbursement Requests, May P-Card Log
- Monday, June 15
 - P-Card Use cutoff (PLEASE SUBMIT P-CARD LOGS on TIME)
- Tuesday, June 23
 - Deposit Requests - Please submit all checks/cash to Administrative Services for deposit
- Tuesday, June 30
 - Receipt of all good and materials for FY26 at the warehouse
 - Budget Transfers - Last Day to submit budget transfers for FY26 budget

LPC Budget Development Calendar



<u>Date</u>	<u>Action</u>
March 13, 2026	Return position control worksheets to Admin Services Officer
March 17, 2026	Send Gen. Fund discretionary budget worksheets to President, VPs, and Deans
March 31, 2026	Last Day to submit Requisitions/Purchase Orders for the 2025-26 fiscal year (Reqs and not Disbursement Requests)
April 10, 2026	Return discretionary budget worksheets to Admin Services Officer

LPC Budget Update – 02/28/26



Fiscal Year	ACCT	ACCT Description	ADJUSTED BUDGET	YTD EXPENSE	ENCUMBRANCE	AVAILABLE BUDGET	YTD%
26	1000	Academic Administrator	1,718,975.75	1,111,033.93	-	607,942	65%
26	1000	FT Academic Salaries	15,916,662.26	9,787,707.68	-	6,128,955	61%
26	1000	PT Academic Salaries	5,966,364.00	8,209,827.00	-	(2,243,463)	138%
26	2000	Classified Administrator	1,074,367.50	691,102.31	-	383,265	64%
26	2000	Classified Salaries	6,993,496.37	4,296,566.64	-	2,696,930	61%
26	3000	Benefits	12,864,559.96	9,126,355.31	-	3,738,205	71%
26	4000	Supplies	137,558.00	64,155.60	21,160.22	52,242	62%
26	5000	Other Operating	978,054.41	529,624.13	116,576.68	331,854	66%
26	6000	Capital Outlay	7,730.00	16,988.13	-	(9,258)	220%
26	7000	Transfers	473,901.77	-	-	473,902	0%
2025-26		February Total	46,131,670	33,833,361	137,737	12,160,572	74%
Fiscal Year	ACCT	ACCT Description	ADJUSTED BUDGET	YTD EXPENSE	ENCUMBRANCE	AVAILABLE BUDGET	YTD%
25	1000	Academic Administrator	1,724,526.59	1,155,333.52	-	569,193	67%
25	1000	FT Academic Salaries	15,342,546.66	9,937,283.51	-	5,405,263	65%
25	1000	PT Academic Salaries	3,855,491.12	7,452,634.17	-	(3,597,143)	193%
25	2000	Classified Administrator	1,127,379.64	766,590.39	-	360,789	68%
25	2000	Classified Salaries	7,318,959.13	4,249,490.27	-	3,069,469	58%
25	3000	Benefits	13,119,800.43	9,082,572.13	-	4,037,228	69%
25	4000	Supplies	132,099.00	59,001.63	24,648.29	48,449	63%
25	5000	Other Operating	925,579.41	447,163.09	106,983.11	371,433	60%
25	6000	Capital Outlay	17,718.00	4,851.76	-	12,866	27%
25	7000	Transfers	597,802.81	12,630.95	-	585,172	2%
2024-25		February Total	44,161,903	33,167,551	131,631	10,862,720	75%

Office of Administrative Services

Memorandum

To: LPC Colleagues

Cc: Sean Brooks, VP Administrative Services

From: Sui Song, Admin. Services Officer

Date: 2/24/26

Subject: LPC Year-End 2025-26 (FYE 26) Closing Instructions

To ensure a smooth fiscal year-end closing, the following are LPC's purchasing and accounting deadlines for this fiscal year. We ask that you do your best to comply with these dates to assure that your goods and services are properly ordered, received and accounted for. The cutoff dates also apply to Co-Curricular and ASB accounts.

The following dates are when items are due to Administrative Services:

March 31, 2026:

- Requisitions: Goods & Services that have a project end date on or before June 30, 2026.
- All Purchase Orders: Last day to submit POs for the 2025-26 fiscal year.

Important: In order for goods to be expensed in the current fiscal year, all goods and services must be delivered to the warehouse on or before Tuesday, June 30, 2026.

May 22, 2026:

- Office Depot or Amazon Orders: All items ordered from Office Depot or Amazon must be delivered on or before June 30, 2026 in order to be posted against your FY26 budget. If items are received after June 30, 2026, the expense will be posted against your FY27 budget.

June 4, 2026:

- Travel Mileage Reimbursement: Mileage expense claims from July 1st – May 31st must be submitted by this date for expenses to be credited to FY26.

District mileage reimbursement rates are as follows:

July 1, 2025 – December 31, 2025: **.70 cents**

January 1, 2026 – June 30, 2026: **.725 cents**

- Conference Expense Claims: For all conferences from July 1, 2025 through May 31, 2026. Please close out all outstanding travel advances.
- Disbursement Requests: From all funding sources (General Fund, Community Ed, Child Care Center, Facility Rentals, Parking, Categorical/Grants, Co-Curricular, and ASB).
- P-Card Log (May): May P-Card Log due to Administrative Services.

June 15, 2026:

- P-Card Use: Cutoff for all P-card charges. For P-card orders, delivery must be by June 30, 2026. **There is to be absolutely no charges between June 16 – 30, 2026.** Charges can resume on July 1, 2026.

June 23, 2026:

- Deposit Requests: From all funding sources (General Fund, Community Ed, Child Care Center, Facility Rentals, Parking, Categorical/Grants, Co-Curricular, and ASB). Please do not hold onto cash/checks. All cash/checks must be submitted to Administrative Services for deposit.

June 30, 2026:

- Receipt of Goods: Orders must be received by the Warehouse by June 30th. Please contact Matthew Strout (mstrout@clpccd.org) and Alfredo Saldivar (asaldivar@clpccd.org) at the warehouse to mark your items as “Received” in Banner for your PO (P#).
- Budget Transfers: Last day to submit budget transfers for FY26 budget. Please review your budgets on a regular basis. The budget transfer module in MyPortal will be turned off as of July 1st.

July 2, 2026:

- Conference Expense Claims: For June conferences only.
- Travel Mileage Reimbursement: For June mileage expense claims only.
- P-Card Log (June): June P-Card Log due to Administrative Services.

July 9, 2026:

- Invoices (against POs): Email the invoice(s) (include the PO#, date, sign, and write “Ok to Pay”) to lpc-businessoffice@laspositascollege.edu for processing.

July 29, 2026:

- Labor Redistribution Requests: Please review your grants and categorical budgets and labor reports. Labor redistribution requests must be emailed to Lisa High at ahigh@laspositascollege.edu.

August 3, 2026:

- Journal Entries: Expense transfers for grants and categorical programs must be emailed to Lisa High at ahigh@laspositascollege.edu, expenses from other funds should be emailed to Sui at ssong@laspositascollege.edu.

LPC Year-End 2025-26 (FYE 26) Closing Timeline

Date	Transaction Type
Tuesday, March 31st	Requisitions (FY26) All Purchase Orders
Friday, May 22nd	Office Depot and Amazon Orders
Thursday, June 4th	Travel Mileage Reimbursements (July 2025-May 2026) Conference Expense Claims (July 2025-May 2026) Close Conference Advances Disbursement Requests May P-Card Log
Monday, June 15th	P-card Use
Tuesday, June 23rd	Deposits
Tuesday, June 30th	Receipt of goods and materials for FY26 at the warehouse Budget Transfers
Wednesday, July 2nd	June P-Card Log Conference Expense Claims (June only) Travel Mileage Reimbursements (June only)
Thursday, July 9th	Invoices (against POs)
Wednesday, July 29th	Labor Redistributions
Monday, August 3rd	Expense Transfer Journals

FY27 Requisitions: You may enter requisitions for the new FY 2026-27 on June 1, 2026 in InformedK12. Please use the FY dropdown menu and select **2027**. The Purchasing Office will not dispatch the POs until July 1, 2026.

Thank you in advance for your assistance during fiscal year-end closing. If you have any questions or concerns, please contact us at lpc-businessoffice@laspositacollege.edu.