

**BUDGET PROCESS PARTICIPATION****A. Goal**

The Budget Development Process will be open for employee involvement. Through both formal reporting to Chancellor's Cabinet and District Governance Council and periodic reports concerning financial status, employees will have the opportunity for effective participation in budget input.

**B. Procedures**

1. The Vice Chancellor, Finance and Administration will, where practical, inform college business directors and Chancellor's Cabinet members at regularly scheduled monthly meetings of financial issues which impact the current and future year financial condition of the District. Opportunities will be provided for exchange of information and effective input for budget development and budget monitoring purposes.
2. Allocations made by location or by program will be completed by September 15 and will be subject to comparable levels of outcome accountability. Any unforeseen change affecting either an allocation or major expenditure requirement will be discussed immediately by the Vice Chancellor, Finance and Administration or college president and, if appropriate, reported at a regularly scheduled Cabinet meeting.
3. Everything else being equal, decentralization is preferred to centralization of budget management to keep decision-making at the lowest effective level to maintain college program planning and accountability.

Each college and the District Office will manage its allocations and other revenue sources consistent with strategic plans to meet location-determined program priorities. Annually at the first Chancellor's Cabinet meeting in February, each college president and the Chancellor or Vice Chancellor, Finance and Administration will report on significant financial and program issues.

4. Efforts will be made to develop a common database for essential program and financial data. The database will be utilized for scheduled dialogue regarding effectiveness of programs and expenditures toward meeting District-level and college-determined goals. The data base will also be used to monitor actual enrollment and expenditures to budget-year enrollment estimates and expenditure budgets to accurately forecast revenues and expenditures in order to maintain positive college fund balance and overall District solvency.

Beginning in January 2003, semi-annual meetings will be scheduled between each college president and the Vice Chancellor, Finance and Administration to discuss program and fiscal data. Budget plan comparisons to actual enrollment and financial data will be the basis for each meeting.

**C. Approvals**

Approval Date: October 1, 2002

Mariles Magalong  
CCC, Director of Business Services

Chris Leivas  
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Bruce Cutler  
LMC, Director of Business Services

Doug Roberts  
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Historical Annotation:  
Adopted 10/1/02

Office of Responsibility:  
Finance and Administration