

**PLANNING/BUDGETING PROCESS FOR DEVELOPING
COLLEGE AND DISTRICT OFFICE OPERATIONAL PLANS AND
DISTRICT-WIDE BUDGET EACH FISCAL YEAR**

September/October	<p>Faculty staffing discussions at Colleges and Box 2a.</p> <p>Preliminary discussions for Operational/Tactical Plans and Annual Budget occur at the Colleges and District Office.</p>
November	<p>DGC reviews proposed Budget Development Calendar and proposed Board Budget Development Parameters.</p> <p>Budget Development Calendar and proposed Budget Development Parameters are presented to the Board as information item/first reading.</p>
December	<p>Budget Development Parameters are presented to the Board for approval.</p> <p>Planning/Budgeting packets for District Office prepared by Finance and Administration.</p>
January	<p>College Presidents provide a presentation to the Board on the preliminary budget plan for each College. Discussion includes: enrollment projections, strategic initiative/goals and related priorities, new program projections, barriers and challenges facing the College.</p> <p>The Chancellor provides a presentation to the Board on the preliminary budget plan for the District Office. Discussion includes: strategic initiatives and related priorities, state issues, barriers and challenges.</p> <p>Budget guidelines (critical areas for priority focus) are established by the Board.</p> <p>DGC reviews College/District FTES projections and Budget Development Parameters.</p> <p>District Office Budget Development packets distributed to Vice Chancellors and Director of Marketing. Vice Chancellors distribute budget packets to area managers.</p> <p>The Chancellor approves tentative FTES goals.</p>

January/March	<p>College and District Office budgets are developed according to budget guidelines established by the Board.</p> <p>Vice Chancellors, with their area managers, develop operational plans and budget requests for the fiscal year beginning in July.</p> <p>Requests for personnel, facilities projects and technology equipment are reviewed by respective Vice Chancellor with requesting Vice Chancellor. (See attached request forms.)</p>
March	<p>Tentative budget allocations are provided to the Colleges.</p> <p>Budget requests are submitted by Vice Chancellors and Director of Marketing to the Vice Chancellor, Finance and Administration and operational plans are submitted to the Vice Chancellor, Planning and Resource Development.</p>
April	<p>Finance and Administration enters and totals budget requests. Planning and Resource Development prepares draft of District Office Operational Plan. Operational Plan and total budget request are provided to the Vice Chancellors and Director of Marketing.</p> <p>Status of Budget Development Process and draft of the Operational Plan are provided to the District Planning Council and DGC.</p> <p>Colleges complete line item budgets and transmit to the Vice Chancellor, Finance and Administration.</p> <p>Total District Office budget request is reviewed by Vice Chancellors and Director of Marketing. If total request is beyond revenue allocation, Vice Chancellors and Director of Marketing reduce budgets individually to the extent possible and collaboratively identify additional cuts when necessary.</p> <p>Operational Plans are adjusted, if necessary, as a result of budget cuts.</p>
May	<p>Preliminary Budget is presented to the Board for review and comment.</p>
June	<p>District Office budget is finalized by the Chancellor with the Vice Chancellor, Finance and Administration.</p> <p>Tentative Budget is presented to the Governing Board for approval.</p>
August	<p>District Office prepares Final Budget.</p> <p>Governing Board holds public hearing and Final Budget is presented for approval.</p>

Historical Annotation:
Adopted 11/5/02

Office of Responsibility:
Finance and Administration