

The Budget Development Process for the District is as follows:

- 1) Board approved long-term goals and annual objectives are used to establish district priorities. Each area develops component goals supporting their area needs and institutional goals and objectives.
- 2) Administrative Services develops a list of estimated revenues and committed costs as a preliminary estimate of available funds for the upcoming fiscal year.
 - a) Administrative Services compiles a listing of all fixed/committed costs, to include:
 - i) Salaries and payroll related benefits
 - ii) Health Benefits
 - iii) Lease Agreements
 - iv) Contracts
 - v) Lease Purchase Agreements
 - vi) Interfund Transfer Requirements
 - b) Administrative Services provides revenue estimates
 - c) Administrative Services provides projections for ending fund balances.
 - d) Administrative Services prepares budget development instructions. The Budget Committee reviews assumptions and support documentation, and requests clarification, as appropriate. Budget packages including 3 year history of expenses, and instructions are sent to Superintendent/President and vice presidents for distribution to cost center managers/division chairs.
- 3) In light of annual goals and available resources, the vice presidents, working through the Advisory Groups, provide guidance and leadership to allow the cost center managers/division chairs to develop their individual component goals. Component goals are shared with the College Council.
- 4) The vice presidents review and compile the proposed budgets in their areas, which are then submitted to the respective advisory groups.
- 5) The advisory groups prioritize budget requests (action plans) proposed by area cost center managers/division chairs.
- 6) After receiving the prioritized budget requests from the advisory groups and the President's Office area, the vice presidents balance the requests based on district priorities and available funding. The Vice President for Administrative Services develops a balanced Draft Budget for action by the Budget Committee. The Budget Committee's recommendation is forwarded to the College Council for action
- 7) The College Council reviews the draft and approves it, or returns it to the Budget Committee for adjustments before approval.
- 8) The Superintendent/President, in consultation with the College Council, makes any final adjustments to the budget. The president then sends the draft budget to the Board for approval as the Tentative Budget.
- 9) The cost center managers/division chairs review the budget to see required adjustments have been made, and check for possible errors. They may request budget hearings from their respective advisory group.
- 10) As updated revenue information becomes available from the Chancellor's Office, revenue estimates change and/or changes to budgeted expenses are needed, the budget is modified accordingly by the Vice President of Administrative Services. Lists prioritized by Advisory groups and Vice Presidents are used to determine additional expenses not otherwise mandated.
- 11) The modified Tentative Budget is presented to the Budget Committee and College Council for action and sent to the Board for approval as the Final Budget.