

# PLANNING AND BUDGETING: A NEW PROCESS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

June 2007



## **SUMMARY OF RECOMMENDATIONS**

The recommendations and processes contained in this document are intended to respond to the Accrediting Commission's recommendations to improve the District's linkages between its planning and budgeting processes. In the pages that follow, an effort is made to define a new process that clearly links planning and budgeting while presenting a framework that encourages all employees to assist the Chancellor and Governing Board in defining a vision for the future and setting the appropriate goals and objectives. The model begins with a foundational statement of principles and moves to a well-defined deliberative process that empowers the Board to exercise its statutory authority to govern the organization.

At the heart of this proposal are recommendations for two new Governing Board Committees and two new District-wide committees. The proposed new committees are a District Budget Committee and a District Facilities Committee, and they will make recommendations to the Chancellor via the District Council.

In addition, two new Governing Board committees are proposed: a Board Finance Committee and a Board Facilities Committee.

This new committee structure along with defined budgeting procedures are intended to move the colleges and our district into a new period of unprecedented success.

### **BUDGETING PRINCIPLES**

The new planning and budgeting system seeks to demonstrate the following principles:

1. The policy and governance roles of the Chancellor and the Board of Trustees in approving the allocation and use of district funds are clearly defined and understandable to the district at large.
2. The Board of Trustees vests in the Chancellor the authority and responsibility to implement the approved annual budget while exercising its appropriate oversight responsibilities.
3. The budgeting process must be transparent in design and application to include the district's compliance with the 50% law, the 75/25 ratio for full time and adjunct faculty, and other required standards established by the state.
4. The budgeting process promotes the accomplishment of institutional goals and objectives, utilizing clearly defined metrics to evaluate outcomes whenever possible. There should be flexibility within clearly defined limits in this process to allow for changes and redeployment of funds.
5. Each college president, working within the college's shared governance process, has full authority to propose a college budget to the Chancellor and Board of Trustees. Each college will ensure that an open and accountable process is developed to include the college budget committees as well as other relevant constituencies, incorporating clear guidelines and adequate training for those involved.
6. Each college will be held accountable for implementing its budget, with technical assistance provided by the District Office.
7. The process encourages communication and participatory governance at all organizational levels.

8. Resource allocation must include the stakeholders who participate in determining the relative contributions of the various programs toward college and district goals and objectives, including but not limited to enrollment growth or decline.
9. Carryover of unexpended discretionary account budgets is permitted for each college and the District Office (DO), for one year only. Any unexpended funds at the end of the fiscal year must re-circulate through the college budgetary processes to ensure open and transparent decision making; those processes may permit a division/program to carry over unexpended funds for one year. There is to be no continuing pool of unrestricted funds at the college level.
10. Any new programs and collective bargaining provisions approved by the Governing Board must be accompanied by adequate funding to the colleges to implement them.
11. All indirect overhead revenue associated with a grant or categorical program accrues to the college receiving the revenue. No indirect overhead is allocated to the DO unless required by the granting agency, or agreed to with the college.
12. All District-wide strategic plans empower each college, through its budgetary processes, to define, prioritize and fund its own needs within guidelines established by those strategic plans.
13. The budget process emphasizes planning first, and then budgeting, rather than being reactive to fiscal circumstances or environmental exigencies. Sound fiscal management requires the use of available resources to carry out the agreed upon budgetary plans and priorities of each campus and the district.
14. All offices and programs must be the subject of a program review process. Those which are not part of the college must be reviewed according to a methodology recommended by the District Budget committee and approved by the District Planning Council. This review would include board initiatives and all offices and departments.

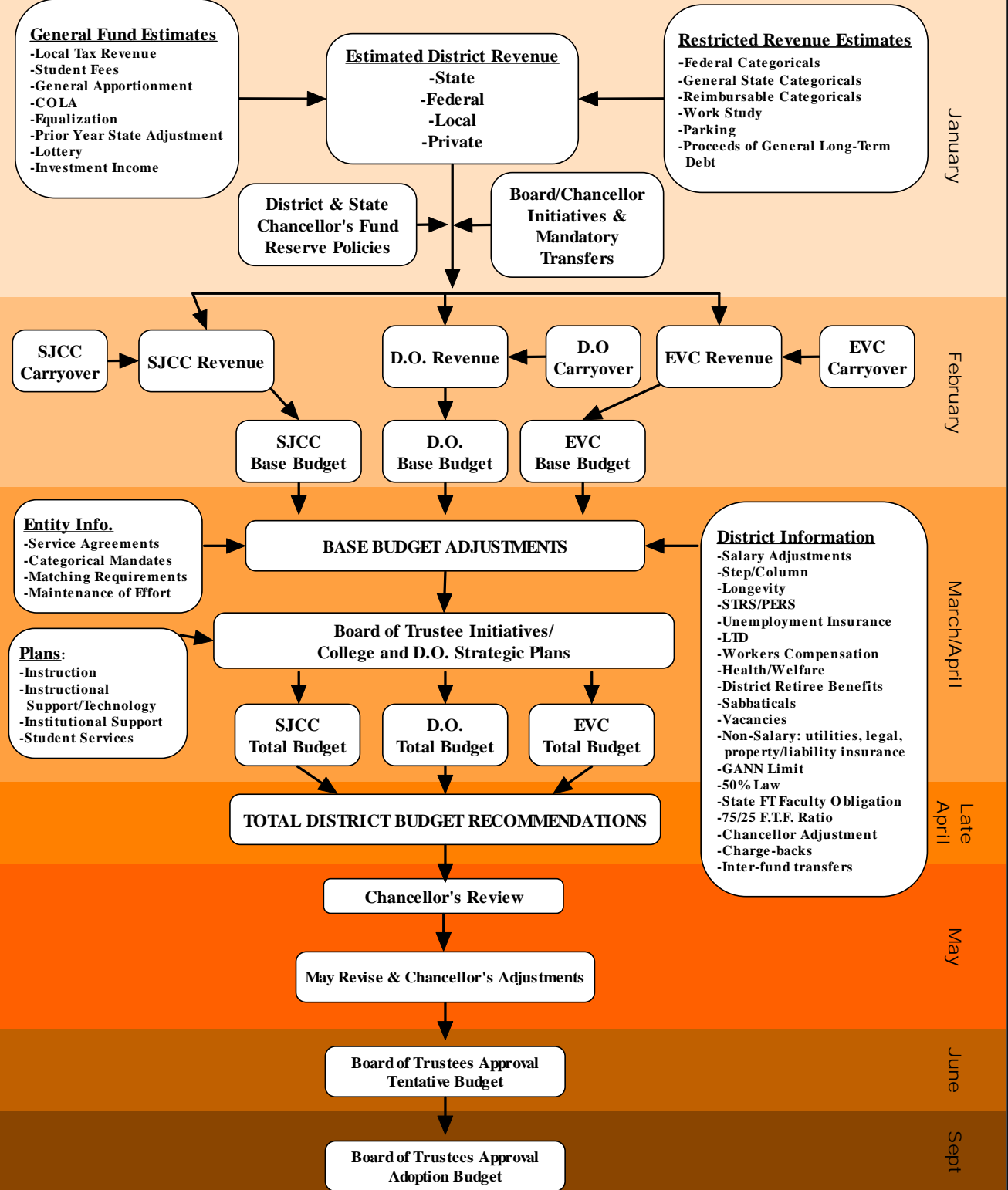
### **PLANNING/BUDGETING MODEL**

The budget model illustrated on the next page reflects the proposed process for annual budget development and is described more fully in the next section. The following recommendations will require changes to current practice at all levels of the district organization, but they are necessary to clarify and define how the planning and budgeting process unfolds.

#### General Fund Revenue

1. In consultation with the District Budget Committee, the Chancellor shall recommend that a prudent General Fund reserve be set aside as the first step in the budgeting process, based on reasonable and generally accepted levels.
2. A set aside of funds for any new Board-initiated programs shall be included in the annual District budget proposal as the second step. To the extent possible, these initiatives will be shared with the District Budget Committee for review and comment prior to any decision to include them in the district budget.
3. The Chancellor shall allocate the remaining projected General Fund revenue (Fund 10) between the colleges and the District Office (DO), based upon the advice of the District Budget Committee using financial and program metrics, and based upon the Governing Board's goals.

**SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT**  
**Budget Model**  
 October 5, 2006



## **Restricted Revenue**

1. Each college shall retain all indirect overhead revenue earned from restricted fund sources. Each campus budgetary process will ensure the indirect overhead is reviewed and allocated in an open and transparent manner.
2. State and federal restricted funds granted to the District as a whole shall be apportioned between colleges according to fund source criteria. For instance, if prior year headcount is used to determine the District's appropriation from a state grant, then prior year headcount shall be used to allocate the funds between colleges (including indirect overhead).
3. A college that has separately applied for grant funds will receive all grant funds without a chargeback for District Operations.
4. Exceptions to the above guidelines may be necessary as determined by the Chancellor's Office in consultation with the constituency groups for several reasons including the following: there is a clear opportunity to achieve significantly greater efficiency or effectiveness from the funds; there is a need to address staffing dysfunctions caused by the revenue distribution method; the grant already specifies the amount that is to be allocated to each college.
5. Revenue from private sources, from grants, and from leasehold income that can be ascribed solely to a particular college's initiatives and activities shall accrue to that college alone. Examples: vending income, lease revenue for communications towers, facility rental, designated gifts to the SJECCD Foundation, etc.

## **Establishing Separate College and District Office Budgets**

Within the constraints defined above, the colleges and the DO shall have the authority to propose their own budgets to the Chancellor for approval and submission to the Board of Trustees. The Tentative and Adoption budgets will contain distinctly separate budgets for the two colleges and the District Office. The District Office budget shall contain a section for functions that report directly to the District Office such as the IBP, the child care facilities, and the book store.

Each college and the DO shall define for the Chancellor and Board of Trustees its planning/budgeting model for the allocation of its total revenue. The current college planning models are included in the appendix to this report.

Accompanying the authority of the colleges and the DO to develop and recommend their own budgets will be the responsibility to implement and monitor those budgets systematically. The colleges and DO must exercise appropriate budgetary oversight to ensure that their budgeted revenues are expended according to the plan and are not over-spent. Any requests to exceed their Board-authorized budget total within a fiscal year must be recommended by the Chancellor to the Governing Board for approval. Excessive carryover in the DO budget shall also be subject to review and comment by the colleges, and may be re-apportioned to the colleges upon the direction of the District Budget Advisory Committee, and approval of the Chancellor and the Board of Trustees.

From time-to-time, unforeseen circumstances may result in excessive cost increases or State revenue reductions. This will require collaborative discussions between the colleges and the District Office to develop a collective budget strategy for review by the district stakeholders prior to consideration by the Chancellor and Board of Trustees.

## **Governing Board Authority**

To appropriately exercise its statutory oversight role, it is recommended that the Board of Trustees establish two main standing committees that will focus on most major issues associated with the district's planning/budgeting processes. The two recommended standing committees are as follows:

### **Board Finance Committee**

These are open meetings and shall be announced and minutes published in accordance with Brown Act guidelines.

The Board Finance Committee has the following principle responsibilities:

- Review the annual budget proposals for the Tentative and Adoption budgets.
- Review the annual independent auditor's financial statements.
- Review district cash flow requirements
- Review the annual independent auditor's performance audit on Measure G
- Review the timing and implementation of general obligation bond sales.
- Perform other financial oversight responsibilities as delegated by the Governing Board.

### **Board Facilities Committee**

These are open meetings and shall be announced and minutes published in accordance with Brown Act guidelines.

The Board Facilities Committee has the following principle responsibilities:

- Review the district's capital outlay master plan
- Review the district's land use proposals
- Review the progress on district capital projects
- Review the district's plan for scheduled maintenance
- Other capital project oversight responsibilities as delegated by the Governing Board.

### **New District-Wide Committees**

One of the principle concerns raised in both college accreditation self-studies related to the lack of coordination in systems planning functions, and the disconnection between the college planning processes and the development of the district budget. Most major functional areas were included in this concern, including academic and student services planning, technology planning, etc. To ensure that there is an appropriate linkage between planning and budgeting district-wide, the following Chancellor's Advisory Committees are established:

1. District Budget Committee
2. District Facilities Committee

Full descriptions of the make-up and function of these committees are included in the following sections.

### **District Council (DC)**

In addition to the district advisory committees, it is proposed that one advisory committee be formally established as a District Council (DC). This Chancellor's advisory committee is designated

as a “council” to distinguish it as having an even broader scope of interest than the district committees. The DC will be called upon to coordinate, integrate, and review the activities of other District-wide committees or groups in the District, and to help insure that appropriate channels of communication remain open between the colleges, the DO, and all district and campus-based committees.

The District Council shall be responsible to coordinate the planning processes throughout the district. It shall articulate a vision for the district reflective of its mission, and develop district long-range goals for consideration by the Chancellor and Governing Board. This shall be accomplished through a collaborative process involving all sectors of district and college operations. In this capacity, the DC shall recommend planning priorities to the college presidents and the Chancellor.

### **Authority of Academic Senates**

It is very important to note that this proposed planning/budgeting model is intended to complement and never conflict with the role or powers of the Academic Senates as defined in California Educational Code, Title V or District Policy and Procedures.

### **Authority of the Bargaining Units**

The district budget and planning process must include all collective bargaining groups because negotiations include wages, benefits, and working conditions. Involvement by bargaining agents is critical in any budgetary planning process. Therefore, this document considers the exclusive bargaining agents as full participants in the budgetary process of the District.

### **Conclusion**

The district is uniquely poised at this time to effectuate significant reform in its planning and budgeting processes. The culture of evidence found in the accreditation self-studies compels the district to adopt a fresh approach, and the Governing Board and Chancellor have demonstrated their readiness to move ahead. The District must demonstrate to the Accreditation Commission that it has made meaningful and verifiable progress in linking planning and budgeting, while clearly defining the roles of the Governing Board, the constituency groups and the Administration in the process.

The model proposed in this paper calls for a considerable change in current district practice. However, the model defines a dynamic process that is not “etched in stone.” Every employee will be accorded the privilege of participating in the district’s shared governance process. While the model will necessarily evolve over time, the district must hold to the principles cited earlier if it intends to develop and sustain the highest quality community-based programs and services possible within the funding constraints imposed by a state-controlled financing system.

# **ATTACHMENT A**

## **SAN JOSE/EVERGREEN DISTRICT'S PLANNING AND BUDGETING PROCESS**

### **INTRODUCTION**

The accreditation process conducted during the past two years has revealed the need to restructure the manner in which SJECCD performs its planning and budgeting functions. At its meeting on January 11-13, 2006, the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, acted to accept the report of the evaluation team, removing the district's Warning Status at both colleges and reaffirming the district's full accreditation status.

However, this action was taken with the requirement that the district complete certain actions to be reflected in a Progress Report filed with the Commission no later than October 15, 2006. San Jose City College responded to three primary recommendations that are cited in the first section of this paper on page ii. Evergreen Valley College must respond to eight recommendations including the following:

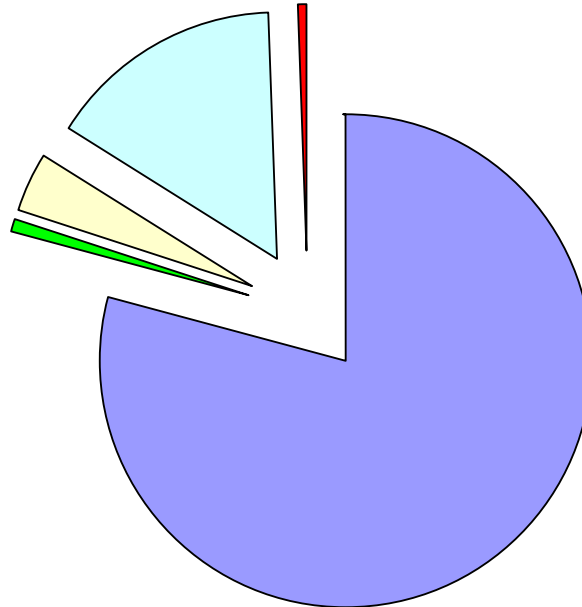
- To meet the objective of providing effective facility planning that ensures student achievement and learning, the college needs to adopt an integrated planning structure that incorporates a cycle of planning, resource allocation, and assessment relative to academic program needs and facility development.
- Integrate the college technology master plan into a comprehensive strategic plan for the entire college. Combine the objectives of the technology plans of the two colleges into a District Technology Master Plan.
- The team recommends that the Board of Trustees limit its actions to establishing policies, delegating operational authority for implementing and administering Board policies to the chancellor.
- The team recommends that the District clearly delineate and communicate the operational responsibilities and functions of the District from those of the colleges and consistently adhere to this delineation in practice.

This section will describe in more detail how San Jose/Evergreen Community College District will link its planning processes to the District's budget, including how the process of budgeting flows through the year, how the colleges' participatory governance structures influence budget decisions, and how the District's Master Plan will influence the framework for budget decisions.

### **OVERVIEW OF SJECCD'S PLANNING AND BUDGETING PROCESS**

SJECCD has made some improvements in its planning and budgeting processes since the accreditation review in 2004. However, the emphasis of the recent evaluation team upon continuing this improvement provides an incentive to review and propose new process for the district's planning and budget procedures.

## 2005-06 ADOPTION BUDGET GENERAL FUND REVENUE



■ Unrestricted General Fund 10 - \$71,018,300	■ Parking Fund 11 - \$705,500
■ IBP Fund 16 - \$3,405,800	■ Restricted General Fund 17 - \$14,039,200
■ Health Fees Fund 18 - \$474,400	

### **Defining the District Budget Reserve**

What amount should be set aside by the Governing Board as a “prudent” district fund reserve? Factors that should be considered in this decision include the following:

1. Continuity of programs and services should be assured during times of broad swings in State allocated funds. The State is notorious for its swings in appropriating funds to educational agencies, and the district can only protect its operations from a similar plight if it has an adequate reserve to smooth out the revenue fluctuations.
2. Reserves should serve to avoid or minimize reductions in force during periods of inadequate State funding. Lay-offs always create bitterness and conflict in an organization, which then has a major impact on the district’s ability to provide high quality services to the community.
3. Cash flow must be adequate to pay bills on time. Again, the State creates major problems in this arena due to an Attorney General’s ruling several years ago prohibiting the allocation of State funds until the Governor has signed a budget into law. Since it is not unusual for the State to go all the way through summer before a State budget is adopted, the district must have sufficient reserves to carry it until then. In addition, SJECCD’ S revenue comes predominantly at two points in the year (December and April) when local property tax collections are distributed by the county.

4. Reserves must be adequate to satisfy State regulations. The California Chancellor's Office places a district on its "watch list" if reserves fall below 5% of total budget. If reserves fall below 3%, a district must take aggressive steps defined by the State to improve its reserve. In both instances, unwanted publicity results, negatively affecting the community's perception of district quality.
5. A well-defined reserve establishes a benchmark for determining the amount of funding available for budgeting purposes. Often, public educational agencies engage in heated debates over the matter of how much General Fund reserve should be set aside from consideration for district budget needs or salary schedule augmentations. A clear Governing Board policy that defines a reasonable and prudent reserve allows the budgeting and negotiating processes to progress in a much more timely and orderly fashion.

It is proposed that the District's reserve be established by Board policy as a benchmark target defined as a percentage of the annual budget. Revenue in excess of this percentage is available for budget development including contract negotiations.

### **Budgeting Transfers**

Each year, the Vice Chancellor of Administrative Services must build into the budget mandatory and non-mandatory transfers to other funds to cover activities that are approved by the Governing Board. Examples of mandatory transfers include payments into the district's self-insurance funds covering benefits for both current employees (dental and vision plans) and retirees (health plan). Non-mandatory transfers are few in number and typically determined by Board policy, such as providing support for the Child Development Centers.

It should be noted that significant transfers (changes from the Adopted Budget) are proposed to the Governing board during each fiscal year. These transfers shall be clearly labeled with the account numbers as well as the title and division of the funds involved. In addition, at the end of each fiscal year the Governing Board will be provided with an account of the sum total of all approved budget transfers. These transfers shall also be used to adjust "Fifty Percent Law" and "75-25" reports to the State accounting and State Chancellor's offices.

### **Budget Calendar**

While the planning process involves activities throughout the year, it tends to start with the beginning of classes each fall semester and it ends in late spring with the printed fall schedule and the adoption of goals and objectives for the next year.

The budget calendar is also cyclical, but it can be viewed as a calendar year process beginning in January with the announcement of the Governor's budget recommendations for the next fiscal year. The planning processes conducted through the fall begin to converge into budget plans in the spring, especially after the Governor's May Revise is issued in the middle of May. The Tentative Budget is adopted by the Board of Trustees in June, and the Adoption Budget is approved in September following the finalization of the State budget. The annual budget process closes with the report of the independent financial auditor to the Governing Board in December or January regarding the previous fiscal year's final revenues and expenditures.

The Tentative Budget serves as an interim spending plan to allow the district to continue operations through the summer months while the Legislature is completing the State budget. However, the Tentative Budget often sets in place a spending plan for the coming year that does not change substantially with the Adoption Budget. Each month during the year, the Board of Trustees is asked to approve requests to amend the adopted budget to recognize new federal and state special purpose

grants as well as local contract revenue. Additionally, the Board takes action on hundreds of personnel changes during the course of the year, all of which have an impact on budgeted resources.

### **Linking Planning and Budgeting: Defining Committee Roles**

Given the complexity of the district, one of the most important aspects of the planning/budgeting model is a clearly defined district-wide and college-based committee system. It is essential that the committee system perpetuate a coordinated flow of information that informs all employees in the district community, and involves them in the development of action plans.

A properly constructed committee system will exert a strong influence on the allocation of budgeted resources. There should be clearly defined opportunities for all employees and students to influence the budget development process by participating directly or indirectly in the system of district and college committees. The following committees are proposed at the district level to promote the necessary communications essential to the planning process:

- District Council
- District Budget Committee
- District Facilities Committee.

Attachment B contains a proposed scope of duties for each committee.

District-wide committees will address overall planning and governance issues, establishing parameters in which college level planning will occur. It will be in the colleges where most academic planning takes place, and it will be in the colleges where planning is linked to student outcomes evaluation processes.

Therefore, each college must define and implement a clear planning process that defines the roles of college committees and ensures that information flows across the college and to/from the district-wide committee structure. Enclosed as Attachment C are the current models of each college's planning process.

### **Linking Planning and Budgeting: Loose Connections**

There appears to be broad acceptance in the district that the allocation of budget resources should be linked to goals and objectives established according to a planning process. Establishing those goals and objectives, and defining the metrics used to measure their accomplishment, is a huge challenge for the district office and for each college.

The information provided in this document provides the framework for a new approach to the district's planning and budgeting processes. In addition to the principles set forth in the Executive Summary, the following areas will need attention as the model is implemented:

- There must be a broad understanding of the district's budgeting process among all stakeholders.
- The means by which an employee engages himself/herself in the district and college planning processes must be clear.
- As district and college strategic initiatives are created, they must be widely communicated.
- The criteria used to determine budget decisions must be clear.
- There should be certainty about how feedback on budget decisions occurs.
- All district line-item budgets will be available on-line to all district staff.

- Hard copies of the District’s line-item budgets will be provided to each member of the Governing Board and all District representative groups.
- An “actual line-item budget” will be made available after the end of each fiscal year which will clearly indicate changes due to transfers during that year.

Engaging all employees in the district’s planning and budgeting processes through a system of committees requires commitment on the part of many employees and a willingness on the part of managers and supervisors to enable their staff to participate.

# ATTACHMENT B

## DISTRICT-WIDE PLANNING COMMITTEES

The following committees are proposed for district-wide planning. Each committee will determine its calendar, agenda, and how, in accordance with this document, to disseminate its recommendations.

Each committee will review its scope of duties during its first year of operation and make any recommended changes to the District Council and the District's various representative groups for review and recommendation to the Chancellor and Governing Board. Each committee will publish its agenda district-wide via e-mail at least 72 hours before they meet and will send out their draft minutes district wide by e-mail in a timely manner

### DISTRICT COUNCIL (DC)

This advisory committee to the Chancellor is distinguished as a council to reflect its overall responsibility for coordinating district-wide planning, including coordination of district policy development and the district-wide committees. The council must have direct representation from the other district advisory committees in order to ensure appropriate linkages with the other planning processes within the district. The Academic Senates of each college are represented as well as AFT local 6157, CSEA Chapter 363, MSC and the student governments. This permits a constant flow of information between the colleges and the district office, and across all planning activities of the various entities and constituency groups.

The duties of the council shall include the following:

- Articulate a vision of the future for the district, reflective of its mission.
- Develop a set of long-range goals for the district through a collaborative process involving all segments of the district.
- Collect, analyze, maintain, and disseminate institutional planning data.
- Develop planning assumptions.
- Develop planning priorities.
- Coordinate implementation of district planning priorities through district-wide committees.
- Review and coordinate the functioning of the colleges via the council representatives.
- Coordinate the review of all proposals for district policy changes to ensure that all appropriate constituencies have had adequate opportunity to review and comment on the proposed changes.
- Advise the Chancellor and Governing Board concerning all of the above.

### DC Membership (19).

Chair: Chancellor

College Presidents/or their representatives (2)

Vice Chancellor, Administrative Services

Vice Chancellor, Human Resources

Facilities Director

ITSS Director

6-full-time faculty (2 appointed by each Academic Senate; 2 appointed by FA, AFT 6157)

6 Classified staff appointed by CSEA, Chapter 363

Students (2) One per campus

### **DISTRICT BUDGET COMMITTEE**

The DBC serves as a Chancellor's advisory committee and is also advisory to the District Planning Council (DC) on fiscal matters pertaining to the district planning process. It has the responsibility for coordinating budget planning in a manner that assists the district in maximizing its fiscal resources in the pursuit of the district's mission. The committee's responsibilities include, but are not be limited to, the following:

- Establish an annual budget planning calendar.
- Review State budget actions by the Governor, Legislature, and the State agencies, and propose, when appropriate, institutional positions on funding issues for consideration by the DPC and the Chancellor to convey to the State during annual budget development.
- Recommend district fiscal priorities.
- Review and recommend district procedures for the distribution of funds between the campuses, district office and other district operations.
- Inform the district community on overall budget matters, including the identification of key indicators of the district's economic health.
- Evaluate the fiscal impact of proposed institutional plans and other policy-level actions.
- Review college initiatives when they have a significant impact on the district as a whole.
- Identify patterns of change in the district's operating environment that may have a significant impact on budget planning or fiscal operations.
- Identify potential areas for analysis on cost savings or effective use of resources.
- Participate in the design and implementation of plans for acquiring additional district resources.
- Advise the Chancellor and the DPC in fiscal matters affecting the district as a whole; inform the district community of any such matters.

#### **Membership (18)**

Chair: Vice Chancellor, Administrative Services

Faculty (6) (2 appointed by the FA, AFT 6157 and 2 from each Academic Senate).

Classified Staff (6) appointed by CSEA, Chapter 363

Administrators (3)

Students (2) One per campus

### **DISTRICT FACILITIES COMMITTEE**

The DFPC is an advisory committee to the Chancellor and the DPC and provides advice on the need, rationale, and functions of new construction and rehabilitation, remodeling or relocation of district educational and support facilities. It serves as a forum for the sharing and exchanging of important information relevant to district-wide facilities planning issues, and it also has responsibility to review and recommend improvements on matters pertaining to the campus and D.O. plans for disaster preparedness. The Director of Plant Planning, Operations and Maintenance utilizes the advice from

the committee for updating the district's five-year capital outlay program, annual deferred maintenance program and other general project plans.

Membership (16):

Chair: Vice Chancellor, Administrative Services

College President (2)

Executive Director, Plant Planning, Operations and Maintenance

Director, Information Technology Service & Support

Associate Vice Chancellor, Institutional Effectiveness

Faculty (4) (2 appointed by each academic senate).

Classified Staff (4) appointed by CSEA, Chapter 363

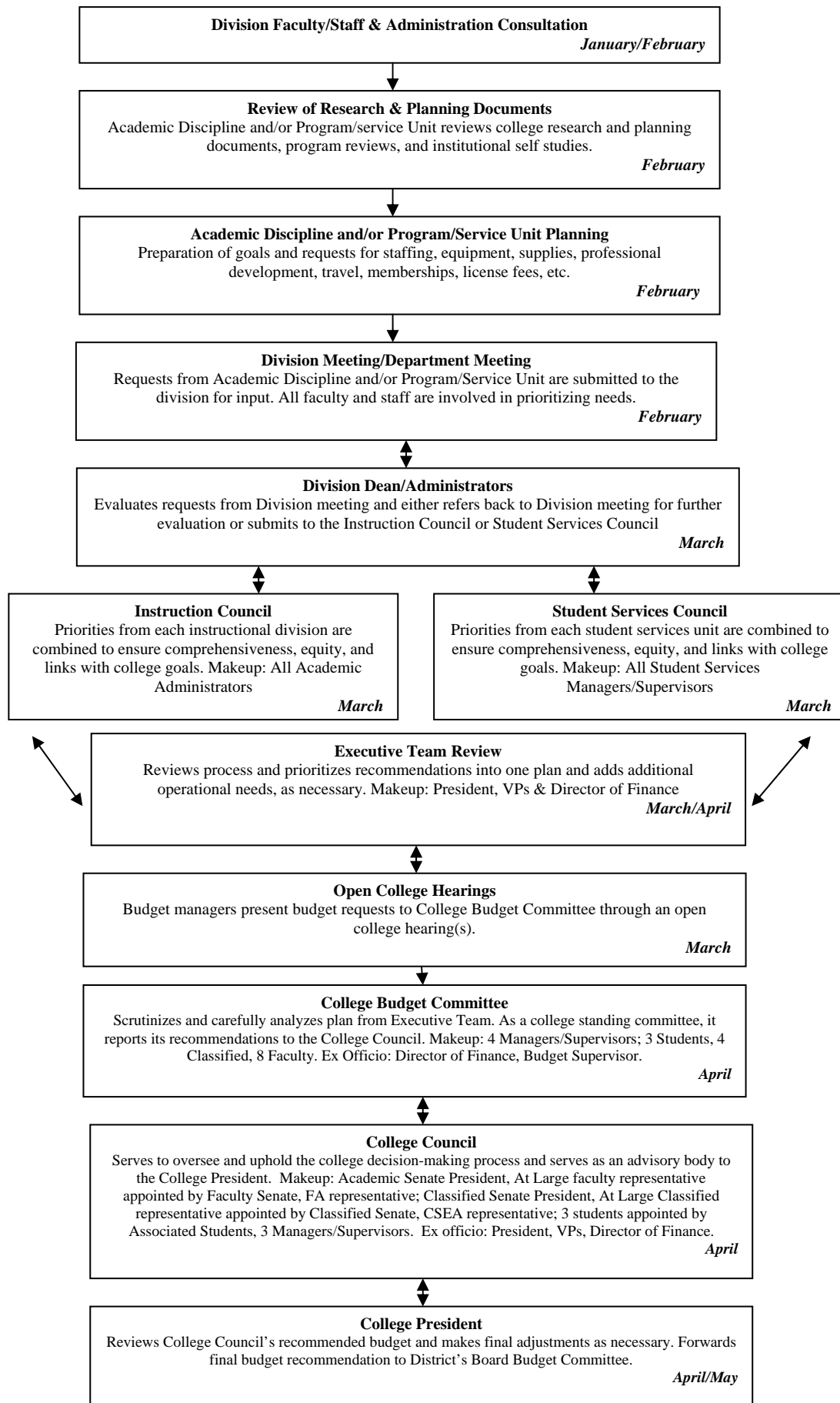
Students (2) One per campus

# **ATTACHMENT C**

## **THE COLLEGE BUDGET PLANNING PROCESSES**

See charts on following two pages.

## EVC College Budget and Planning Process



**SJCC PROPOSED BUDGET DEVELOPMENT PROCESS**  
*FINAL – 4/03/06*

**BOARD APPROVAL – May / June**  
-Board Approves Tentative Budget in June. Fiscal year begins on July 1<sup>ST</sup>. Board approves Adoption budget in August through September.

**DISTRICT FINANCE OFFICE / CHANCELLOR REVIEW– Apr / May**  
-Chancellor reviews / amends Tentative budget in light of May revise and places on Board Agenda.

**PUBLIC COMMENT & COMMITTEE REVIEW – By Apr**  
-Tentative Budget open for committee and public comment.  
-Final adjustments are made by President.

**DEANS / DIRECTORS REVIEW – Mar / Apr**  
-Deans and Directors receive and make any final adjustments of budget.

**COLLEGE PRESIDENT / EXECUTIVE TEAM – Mar / Apr**  
-College President, VPs, and Finance Director reviews Tentative Budget and findings / recommendations by the Committee Process.  
-Decides on funding priorities and communicates rationale for ensuing fiscal year budget in accordance with Program Review, Strategic Planning, and Priorities from all constituencies.

Committee Process

Administrative Process

**COLLEGE PLANNING COUNCIL**  
-Review Finance Committee’s findings and recommendations.  
-Makes recommendations to President.

**FINANCE DIRECTOR – By Mar**  
-Synthesized budget information for Executive Team and CPC review and provides a report and recommendation as to establish Tentative Budget.  
-Establishes tentative budget in accordance with the Committee and Administrative process.

**FINANCE COMMITTEE By Dec**  
-Reviews Chancellor, CPC, VPs priorities and initiatives in connection with campus needs & Program Review.  
-Develop uniform budgeting criteria for application.  
-Synthesizes & provides CPC and campus with a written recommendation of campus wide priorities.  
-Records all findings of campus wide priorities in //infostore intranet site.  
-Permanent Ex Officio: Director of Finance

**VICE-PRESIDENT – Due By Feb**  
-VP Reviews all program based funding request. -Reviews the pattern of need within each respective department and begins to develop department priorities.  
-Synthesize departmental budget information and make recommendations for reallocation.

**DEAN & DIRECTOR – Due By Feb**  
-Reviews / Analyzes departmental program reviews.  
-Attend Budget Workshop facilitated by Finance Director  
-Enters relative Program Review / Budget data from department needs into the **Needs-Based Budgeting database**.  
-Send information to VP for review patterns of need.

**INFORMATION GATHERING –Due December/January**  
-Information exchange between Campus community and Finance Committee.  
-Director of Finance provides first State and District budgetary assumptions to the campus and Finance Committee.  
-Campus participates in Budget Forums delivered by the Finance Committee and/or the Director of Finance and Administration.  
-Strategic plan and timelines communicated by CPC, President, and Chancellor.

## **ATTACHMENT D**

### **JOINT TECHNOLOGY COMMITTEE MEETINGS**

These meetings would include the membership of the campus technology committees, the District ITSS Director and/or his/her representative(s).

These would be open meetings and would take place once per semester. More frequent meetings may be held at the request of the ITSS Director and with the agreement of the college technology committee chairs.

The agendas of these meetings would be drafted and agreed to by the two technology chairpersons and the Director of ITSS. Minutes of the meetings shall be published in a timely manner to all district staff. The meeting places would alternate between the two campuses.

Not all the membership of both technology committees would need to attend these meetings as they would operate by consensus and will serve primarily as a forum for the exchange of information and the evaluation of proposals from the ITSS management.