District-wide Integrated Budget Planning Resource Guide

INTRODUCTION

This resource guide details how resource allocation is tied to planning and provides documentation associated with the processes. The intent of the resource guide is to provide a user-friendly and accessible document that explains how the district resource allocation processes work, guides faculty, staff, and interested parties through the processes, and demonstrates how the district-wide planning processes and documentation connects planning to resource allocation.

DISTRICT-WIDE PLANNING AND DECISION MAKING MANUAL

This district-wide manual was an outcome of the District-wide Accreditation Committee and the District-wide Planning Council. It includes sections that outline the decision-making philosophy, an overview of participants, District-wide Integrated Strategic Planning, information regarding the Budget Development Process, the Planning and Budget Model, planning and committee structures, and communication guidelines. An outline of the budget development process and the planning and budget model can be found on pages 16-23. It includes two flow charts on pages 18 and 19 which provide a visual chart that explains the resource allocation process and how planning processes are tied to them. It also includes the DRAC flow chart. The SOCCCD District-wide Budget Planning groups and roles are listed on page 21. Another helpful flowchart called the *District-wide Budget Planning and Allocation Process Flow Chart* is on page 22. Timelines for the District-wide Integrated Planning and Budget Development are outlined on page 23.

> [District-wide Planning and Decision Making Manual 2015-2020](#)
>> Budget Development (p. 16-19)
>>
>> Resource Allocation Process (p. 18)
>>
>> Planning & Budget Model (p. 20-23)

BUDGET PLANNING COMMITTEES

The three district-wide committees established for budget planning are: 1) Capital Improvement Committee (CIC), 2) District-wide Technology Committee (DTC), and 3) District-wide Resources Allocation Council (DRAC). Each of these committees below have links to their purpose, charge and membership.

> [Capital Improvement Committee](#)
>
> [District-wide Technology Committee](#)
>
> [District-wide Resource Allocation Council](#)

The following are the board policies and administrative regulations related to budget planning. The pertinent board polices and administrative regulations include those on Budget Preparation, Budget Management, Fiscal Management, and Basic Aid Funds Allocation Process.

BP 6200: Budget Preparation   AR 6200: Budget Preparation

BP 6250: Budget Management   AR 6250: Budget Management

BP 6300: Fiscal Management   AR 6300: Fiscal Management

BP 6210: Basic Aid Funds Allocation Process   AR 6210: Basic Aid Funds Allocation Process

ADOPTED BUDGET

The most recent adopted budget is provided in the link below. In the final budget, each fund is explained starting with the Unrestricted General Fund on page 11, the Restricted General Fund on page 14, and all other funds on pages 26-29 along with a definition of terms for resource allocations in Appendix B. Assumptions used in developing the general fund budget are included on pages 17 - 21. Information on Basic aid begins on page 22. The detailed budgets by fund appear on pages 30-34, along with a reconciliation of the general fund between the tentative budget and adopted budget on page 35-. Lastly, a comparison of the prior year budget to prior year actual by fund is presented on pages 36-42.

Adopted Budget
> Assumptions (p.17-21)
> Basic Aid (p. 22-26)
> Budgets by Fund (p. 30-34)
> Reconciliation of tentative to adopted budget (p.35)
> Comparison of prior year budget to prior year actual (p.36-42)

DISTRICT RESOURCE ALLOCATION COUNCIL (DRAC) MODEL

The DRAC Model includes an outline of the guidelines and assumptions used in the DRAC Budget Model.

District Resource Allocation Council (DRAC) Model

As SOCCCD planning and resource allocation processes are evaluated, evolve, and are adjusted, this document will also be updated accordingly. All documents will be reviewed and updated annually so that the resource guide remains current.

Respectfully,

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