



3. All divisions and programs are the subject of a program review process.
4. The results of the program review process will be linked to the budget-development process.
5. The budgeting process promotes the accomplishment of institutional goals and objectives.
6. There should be flexibility within clearly defined limits in this process to allow for changes and redeployment of funds.
7. The superintendent/president will ensure that an open and accountable process is developed to include the district Budget and Planning Committee, as well as other relevant constituencies, incorporating clear guidelines and adequate training for those involved.
8. The process encourages communication and participatory governance at all organizational levels.
9. Resource allocation decisions include the stakeholders who participate in determining the relative contributions of the various programs towards district goals and objectives, including but not limited to enrollment growth or decline.
10. All indirect overhead revenue associated with a grant or categorical program accrues to the district.
11. 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 the district.