

Lassen Community College

Institutional Planning and Budget Development Process Handbook



2010-2011

Revised and accepted by the Lassen Community College Academic Senate – September 3, 2009
Revised and accepted by the Lassen Community College Consultation Council/Strategic
Planning Committee – August 27, 2009

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Lassen Community College

PLANNING AND BUDGET DEVELOPMENT PROCESS

Title 5 of the California Code of Regulations requires that “[Community College] District financial planning will include both short-term and long-term goals and objectives, and broad-based-input, and will be coordinated with the district educational planning” (Appendix A: Title 5 Section 58311). Lassen Community College’s planning and budget development process operates within this context.

The Comprehensive Institutional Master Plan is a five-year plan that is updated and sent to the Governing Board for approval annually. The institutional planning document and budget will reflect the college mission statement and strategic goals as established by the Governing Board and presented in Section II – Institutional Section (Appendix B: Mission Statement and Strategic Goals).

The institutional planning and budget development process begins with the instructional program review (IPR) and non-instructional program review (NIPR). The instructional and non-instructional program reviews provide the unit level planning documents for Lassen Community College. The program goals and objectives as well as recommendations and budget requests developed during the review process integrate into the various planning sections of the Comprehensive Institutional Master Plan (Section III - Educational Master Plan, Section V - Institutional Technology Plan and Facilities Master Plan, Section VI - Human Resource Plan and Professional Development Plan).

The schedule of program reviews is provided in the Instructional and Non-instructional Program Review Handbooks. Vocational instructional programs are reviewed every two years and academic instructional and non-instructional programs are reviewed every four years. Area administrators will remind program managers when their program review is due.

The President’s Office will monitor the program review process. The Governing Board will accept each IPR and NIPR. Upon Board approval, copies of each program’s Budget Enhancement Request Forms will be provided to the Academic Planning, Facilities Planning and Institutional Technology Planning Committees.

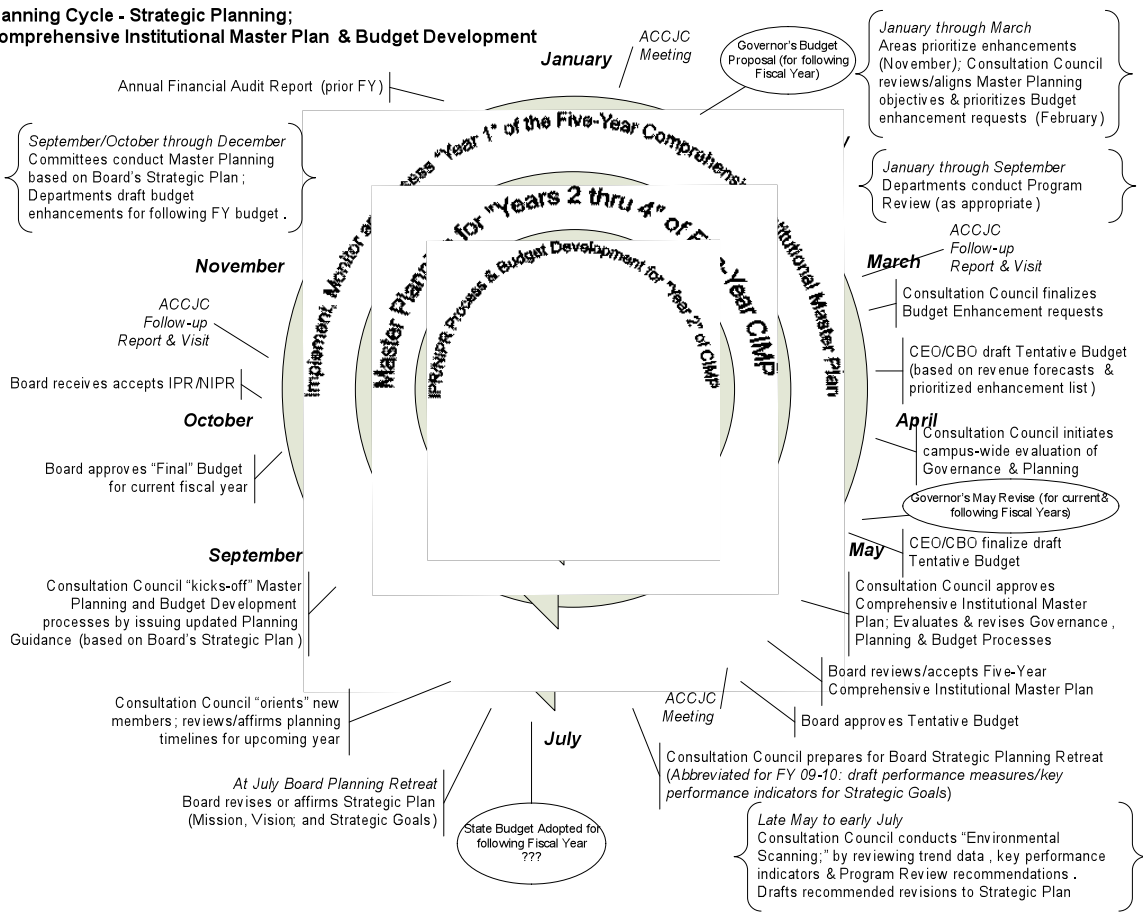
- The Office of the President is responsible for housing all the current institutional planning documents and for assuring completion of program reviews as scheduled.
- Copies of institutional planning documents and program reviews are placed in the college library.

Regarding the development of the budget, the Comprehensive Institutional Master Plan will be used as the foundation and frame upon, and within which, the Budget is built. All budgets (requests for funding) shall be developed through the budget development process. The same budget request forms and resource allocation process will be utilized for all funding sources.

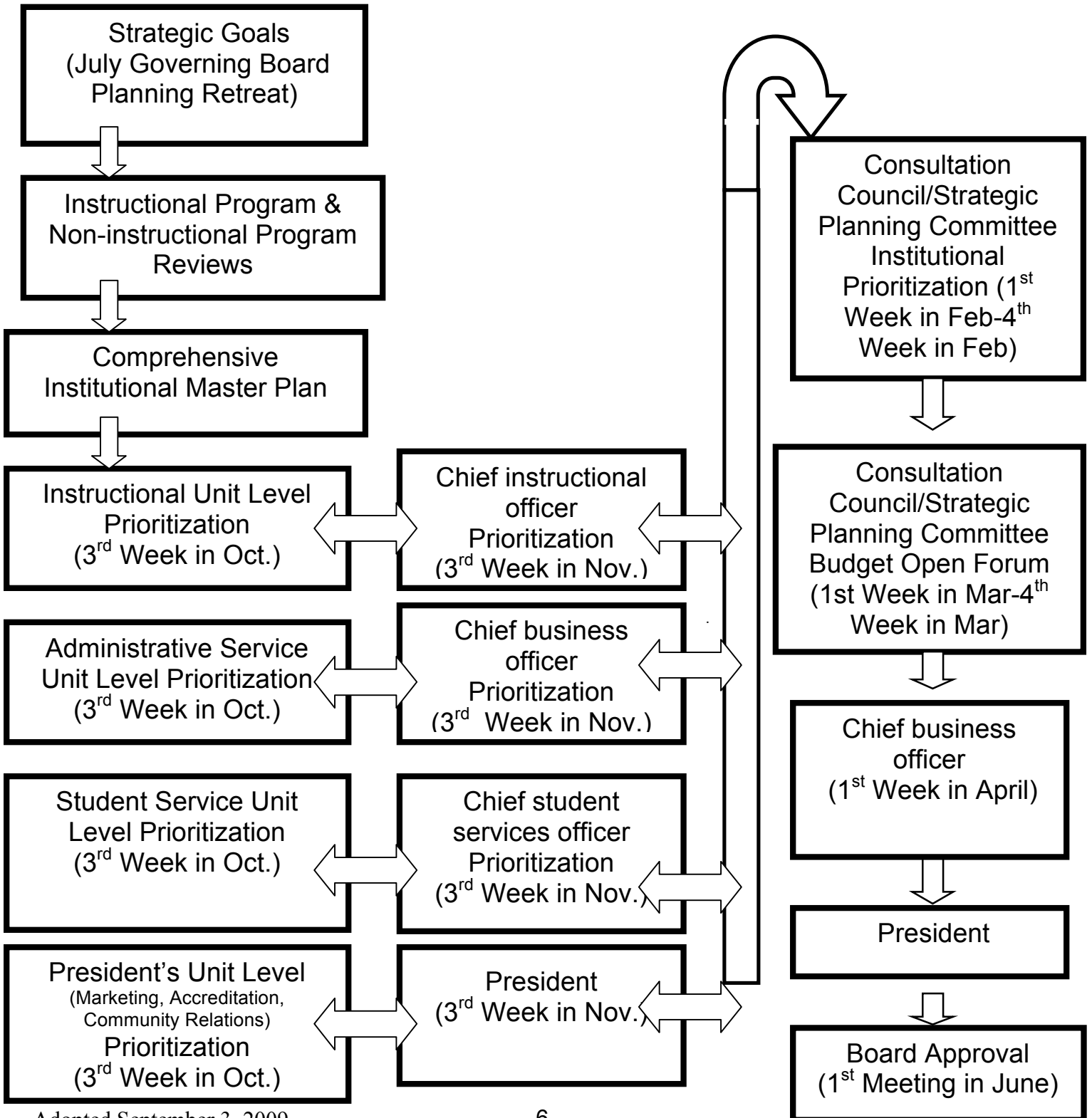
Budget principles are stated in each District Budget document, as presented in Appendix C. The following guidelines additionally apply to the development of the Budget:

- a. One-time revenues will be allocated to one-time expenditures; on-going expenditures shall be covered from on-going revenues.
- b. Year-end balances are not budgeted for ongoing expenses.
- c. Funds are budgeted where they are expected to be spent so as to minimize transfers and protect budget integrity.
- d. Contractual obligations and fixed costs are budgeted first.
- e. New positions must be fully funded: salary, benefits, support expenses.

**Planning Cycle - Strategic Planning;
Comprehensive Institutional Master Plan & Budget Development**



BUDGET INPUT PROCESS FLOW CHART



Lassen Community College

BUDGET DEVELOPMENT CALENDAR

1. JULY

Compilation and Analysis of Data
Evaluation of Previous Years Strategic Educational Initiatives
Governing Board Planning Retreat to refine Strategic Goals

2. AUGUST

Update of *Annual Fact Book* published
Consultation/Council/Strategic Planning Committee develops annual budget prioritization criteria

3. SEPTEMBER

FIRST WEEK

Distribution of Institutional Planning and Budget Development Process Handbook, Budget Enhancement Request Forms and Current Year Fiscal Updates/Budget Assumptions

SECOND WEEK

Governing Board approval of final budget

FOURTH WEEK

Budget Enhancement Request Forms, with justifications from approved program reviews, comprehensive institutional master plan and primary budget prioritization criteria, will be gathered by unit level members for prioritization. The same budget request forms and resource allocation process will be utilized for all funding sources i.e. VATEA, Instructional Equipment and Library Materials Block Grant, General Fund.

4. MID-OCTOBER – MID-NOVEMBER

THIRD WEEK

Unit level members (program areas) will meet to prioritize budget requests for unit (program area) based on the budget prioritization criteria found in this document. The budget enhancement request forms will be grouped into one of three categories: staffing, one-time expenditures, or on-going non-staffing expenditures. Prioritized lists for each category will be prepared.

Prioritized lists will be forwarded to area dean and returned to unit members for their records.

5. MID- NOVEMBER - DECEMBER

Area administrators will prioritize area budget requests based on the budget prioritization criteria found on page 5 of this document in consultation with unit level managers.

The three prioritized lists will be forwarded by the area dean to the Consultation Council/Strategic Planning Committee and returned to unit members for their review and records.

6. JANUARY

The Dean of Administrative Services monitors current year operations and evaluates the status of the following academic year's budget by comparing the projected revenues against the projected expenditures. The Dean of Administrative Services will advise the President's Cabinet of any projected budget shortfalls potentially impacting staffing levels. The President's Cabinet will forward recommendations based on the projections to the Consultation Council/Strategic Planning Committee prior to any consideration of institutional prioritization of budgetary requests. Discussions by Consultation Council/Strategic Planning Committee on the recommendations will occur prior to the third week in February.

7. FEBRUARY

Consultation Council/Strategic Planning Committee will evaluate all budget requests prioritized by unit level managers and area deans. Institutional priorities will be assigned to each budget request within the three separately maintained lists.

The prioritized lists will be distributed to the campus community at the end of February.

8. MARCH

Consultation Council/Strategic Planning Committee will hold open forum style budget meetings.

Funding categories will be assigned to the prioritized lists by the Dean of Administrative Services.

The recommended prioritized list will be forwarded to President for his consideration and

returned to unit members for their review and records.

9. APRIL - MAY

The Dean of Administrative Services will draft the tentative budget for institutional review to include 50% Law Analysis and GANN Appropriations Unit.

The president will finalize the ranked list into the Institutional Budget Priority Lists for the Comprehensive Institutional Master Plan, presentation to the campus and Governing Board.

FIRST WEEK OF MAY

Cut-off date for processing of purchase requisition.

10. JUNE

FIRST GOVERNING BOARD MEETING

- The president will submit the tentative budget to the Lassen Community College District Governing Board for approval.

2010-2011 BUDGET PRIORITIZATION CRITERIA (adopted by the Consultation Council/Strategic Planning Committee – August 27, 2009):

1. Health and Safety
 2. Implementation of Objectives from Strategic Plan
 - a. Mandates
 - b. Potential for Long-Term Sustainable FTE Growth
 - c. Program Maintenance
 - d. Recommendations from the IPR/NIPRs
 - e. Potential for Short-Term FTE Growth
 - f. Program Expansion
 - g. Support Multiple Programs
 3. High Benefit/Cost Ratio
- Correct an Injustice