INSTITUTIONAL PLANNING AND BUDGET PROCESS HANDBOOK

2024-2025

Adopted by Academic Senate – 12/17/2024

Presented to Consultation Council – 01/13/2024

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PLANNING AND BUDGET DEVELOPMENT PROCESS

Planning Review and Revision Task Force
In response to the recent reduction in accreditation requirements from 127 sub-standards to 27, it has become clear that our current planning system is outdated, overly complex, and draining valuable resources. The Planning Review and Revision (PRR) Task Force has been established to address these issues and realign our processes to meet the new accreditation standards more efficiently.

Key Issues with the Current Planning System:
Redundant Reporting: Departments such as HR, IT, and Facilities are required to produce multiple reports (e.g., master plans and program reviews) that largely cover the same information. Similarly, 27 programs are required to submit individual program reviews, which could be consolidated under broader categories, reducing the number of Non-Instructional Program Reviews (NIPRs) to ten.

Inefficient Committees: We currently have six master planning committees meeting monthly, despite the accreditation process being organized into only four categories. This leads to staff spending excessive time in meetings, many of which may no longer be relevant.

Limited Participation in Shared Governance: Our shared governance model struggles due to the complexity of the current system, leading to limited staff engagement. Many employees find it difficult to participate meaningfully because they do not fully understand the processes involved.

Missed Deadlines: The volume and complexity of reporting make it difficult for us to meet internal deadlines each year.

Misaligned Processes: Our planning system was designed for a previous accreditation model. To maintain our accreditation and operate more strategically, we need a streamlined planning process that aligns with the new accreditation standards and generates the required evidence automatically.

If we do not address these issues, we risk continuing to waste time and resources on redundant tasks, meetings, and reporting, all of which hinder our ability to focus on institutional growth and improvement.

Goals of the PRR Task Force:

Reduce Bureaucracy: Identify and eliminate unnecessary processes that are slowing down our progress.

Enhance Shared Governance: Simplify the planning process so that all employees, including new hires, can easily understand and participate in shared governance.

Align with Accreditation Requirements: Develop a planning process that aligns with the revised accreditation standards, allowing us to automate evidence collection and free up additional resources.

We have assembled a diverse team of leaders from across the institution who meet biweekly to thoroughly evaluate our current planning processes, identifying what is essential and eliminating inefficiencies. By streamlining our approach, we have the potential to save hundreds of hours previously spent on unnecessary reports and meetings, positioning our school for future growth and success.

As we move forward with evaluating and streamlining our planning process, it is essential to take a strategic pause in our current planning activities. This pause will allow us to focus on thoroughly revising our procedures to ensure alignment with our goals of reducing bureaucracy, enhancing shared governance, and meeting updated accreditation standards. By temporarily halting the existing processes, we can dedicate the necessary time and resources to thoughtfully redesign the planning framework. This will ensure that when the new process is implemented, it operates with greater efficiency, inclusivity, and compliance. This pause is a critical step in ensuring that our revised process is well-informed, cohesive, and future-ready.

Title 5 of the California Code of Regulations requires that the "[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 districts 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 acceptance annually. The institutional planning document and budget will reflect the college mission statement and strategic goals as established by the Governing Board. The Lassen College District Strategic Plan can be found on page 4 of this document.

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 developed during the review process integrate into the various planning sections of the Comprehensive Institutional Master Plan (Section I – Institutional Effectiveness, Section II - Educational Master Plan, Section III – Student Services Plan, Section IV - Institutional Technology Plan, Section V - Facilities Master Plan, Section VI - Human Resource Plan and Professional Development Plan). The budget requests from the various IPRs and NIPRs are submitted on a Budget Prioritization sheet and are forwarded to the administrators in Academic Services, Student Services, and Administrative Services. Administrators then determine if there are alternate funding sources (non-general fund) to absorb some of the funding requests. Remaining budget requests will be submitted to the Budget Committee. Each area, Academic Services, Student Services, and Administrative Services will use a shared governance approach to prioritizing their budget requests. Each area will then send the requested amount of budget requests to the Budget Committee for final prioritization by that committee.

The schedule of program reviews is provided in the Instructional and Non-instructional Program Review Handbooks. Career technical education instructional programs are reviewed every two years and academic instructional and non-instructional programs are reviewed every four years. There are also yearly updates for academic and career technical education that follow the same process when needed for changes in curriculum or budgeting. Area administrators will remind program managers when their program review is due. Academic Senate reminds faculty yearly of due dates for instructional program reviews.

The Chief Instructional Officer will monitor the program review process. The Governing Board will accept each IPR and NIPR.

- The Chief Instructional Officer 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 on the college website.

Budget principles, as presented in Appendix B, are stated in each District Budget document.
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: salaries, benefits, and support expenses.

EVALUATION OF THE PLANNING AND BUDGET DEVELOPMENT PROCESS

The Planning and Budget Development Process is evaluated annually in conjunction with the Governance Process in late April through May. Adoption of the evaluation timeline and any changes to the evaluation instruments is the responsibility of Consultation Council. The evaluation process consists of distribution of evaluation instruments to each of three components:

1. Planning Committee Self-Evaluation Surveys
- Educational Master Planning
- Consultation Council
- Human Resource Planning
- Institutional Effectiveness Planning
- Institutional Technology Planning
- Student Services Planning
- Facilities Planning

2. Constituent Group Evaluation Surveys
- Management/Confidential
- Associated Student Body
- Classified
- Administration
- Academic Senate

3. Individual Surveys

The survey results are compiled and presented to Consultation Council by the Director of Institutional Effectiveness and Research for discussion and acceptance of recommendations for inclusion in the next year's handbook. A subcommittee of the Academic Senate including appointees from Consultation Council meets in September to revise and update the Institutional Planning and Budget Development Handbook based upon the accepted recommendations. The Academic Senate acts on the subcommittee recommendations by October and forwards the approved handbook to Consultation Council as an information item.

Lassen College District Strategic Plan

Vision
Lassen College will be a preferred rural destination college, driving regional growth, academic quality, student success, and workforce development, while serving as a trusted community leader.

Mission
Lassen College provides students from diverse backgrounds with equitable access and opportunities to pursue Certificates, Associate and Bachelor's degrees, and gain essential workforce skills. The college also prepares students for successful transfer to four-year colleges and universities.
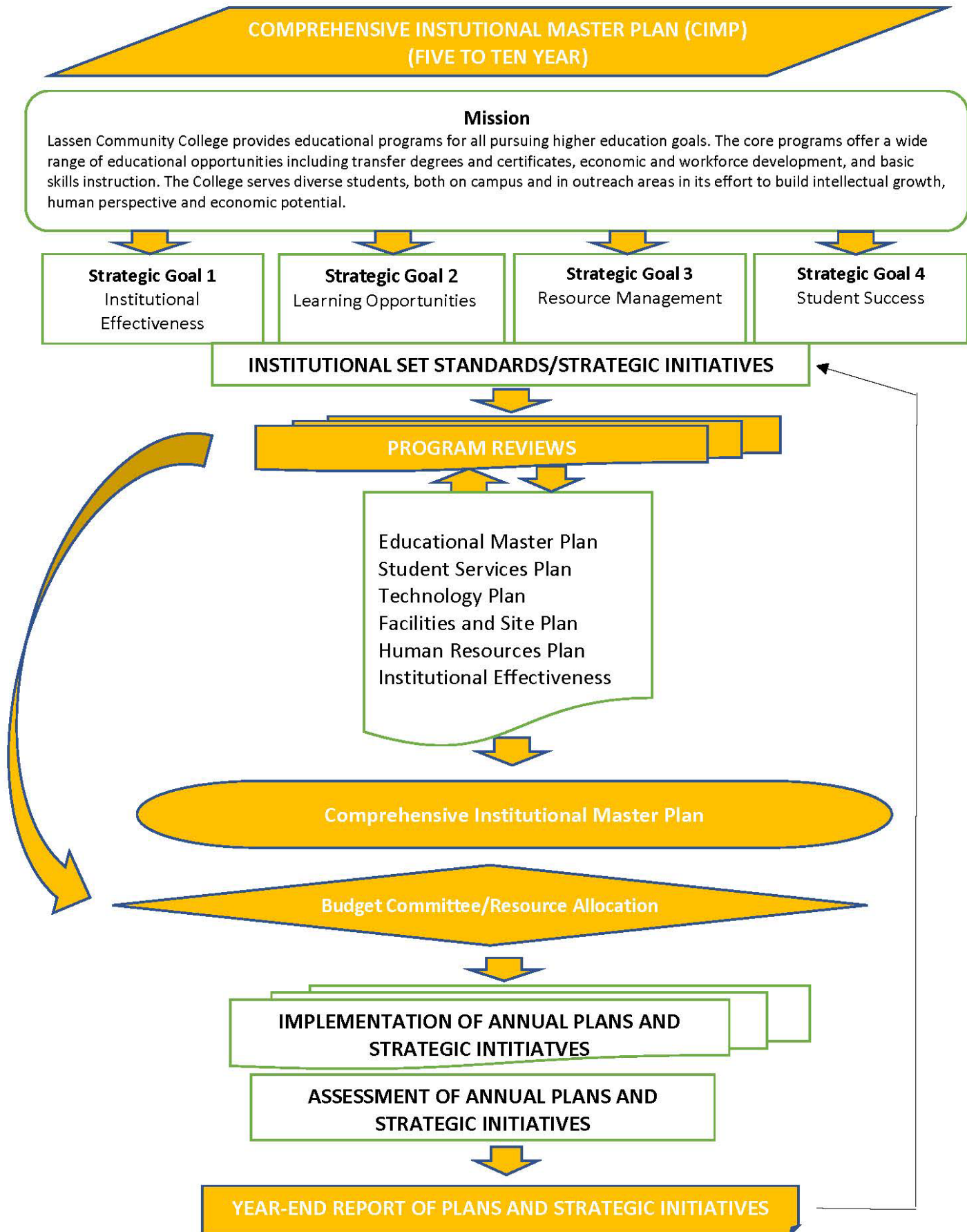
Values
- ❖ Student Success
- ❖ Educational Excellence
- ❖ Honesty/Integrity
- ❖ Dignity & Respect

Institutional Goals

1. Be Mission Driven

2. Increase Enrollment and Completion
   - ❖ Maximize enrollment in current programs
   - ❖ Increase / improve certificate / degree / transfer completion
   - ❖ Increase equitable best practices
   - ❖ Increase retention of disproportionately impacted students
   - ❖ Explore other opportunities

3. Improve and Expand Campus Facilities

4. Clear and Inclusive Participatory Governance

Institutional Student Learning Outcomes

1. **Communication**– Ability to listen and read with comprehension and the ability to write and speak effectively

2. **Critical Thinking** - Ability to analyze a situation, identify and research a problem, propose a solution or desired outcome, implement a plan to address the problem, evaluate progress and adjust the plan as appropriate to arrive at the solution or desired outcome

3. **Lifelong Learning** - Ability to engage in independent acquisition of knowledge; ability to access information including use of current technology; ability to use the internet and/or library to access and analyze information for relevance and accuracy; ability to navigate systems

4. **Personal/Interpersonal Responsibility** - Ability to develop and apply strategies to set realistic goals for personal, educational, career, and community development; ability to apply standards of personal and professional integrity; ability to cooperate with others in a collaborative environment for accomplishment of goals; ability to interact successfully with other cultures

5. **Cultural Awareness** – Ability to embrace awareness of the ways people respond to themselves and the world around them to understand social dynamics past and present including the interrelationship between the creative arts, the humanities and self; where individual and group differences are valued and contribute to our growth and understanding as an educational community.

COMPREHENSIVE INSTUTIONAL MASTER PLAN (CIMP)
(FIVE TO TEN YEAR)

Mission

Lassen Community College provides educational programs for all pursuing higher education goals. The core programs offer a wide range of educational opportunities including transfer degrees and certificates, economic and workforce development, and basic skills instruction. The College serves diverse students, both on campus and in outreach areas in its effort to build intellectual growth, human perspective and economic potential.

Strategic Goal 1	Strategic Goal 2	Strategic Goal 3	Strategic Goal 4
Institutional Effectiveness	Learning Opportunities	Resource Management	Student Success

INSTITUTIONAL SET STANDARDS/STRATEGIC INITIATIVES

PROGRAM REVIEWS

Educational Master Plan
Student Services Plan
Technology Plan
Facilities and Site Plan
Human Resources Plan
Institutional Effectiveness

Comprehensive Institutional Master Plan

Budget Committee/Resource Allocation

IMPLEMENTATION OF ANNUAL PLANS AND STRATEGIC INTITIATVES

ASSESSMENT OF ANNUAL PLANS AND STRATEGIC INITIATIVES

YEAR-END REPORT OF PLANS AND STRATEGIC INITIATIVES

PLANNING AND BUDGETING ANNUAL TIMELINE

	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
June	The President will submit the current tentative budget to the Governing Board for adoption. Cabinet Planning Retreat (review year- end report on Strategic Initiatives, Strategic Initiative and planning goals decided for next academic year – forward to July Governing Board's Planning Retreat. Working with Cabinet, the President will finalize the ranked list into the Institutional Budget Priority List for the Comprehensive Institutional Master Plan presenting it to at the Governing Board's Planning Retreat in July.	Board of Trustees adopts Tentative Budget for next fiscal year			Compile data for July Board Planning Retreat (progress on Key Performance Indicators and Annual Fact Book) Compile all IPR/NIPR data for distribution in the Fall.		
July	Chancellor's Office notifies districts as to funding for new fiscal year (discussions take place in Cabinet)	Governing Board Planning Retreat (discuss and accept progress on Key Performance Indicators, Annual Fact Book, Year End Resource Allocation Report and other compiled and analyzed data) Strategic Initiative(s), set forth by June Cabinet retreat for new fiscal year, accepted by Board		Presentation of Annual Fact Book and Annual Report by OIE President will report back to Consultation Council what items from the recommended Prioritized List will be funded in the previous Budget.	Annual Fact Book and Annual Report posted on webpage Complete all IPR/NIPR data for distribution in the Fall.		

	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
Aug.	CIO in conjunction with Academic Senate President notifies IPR authors to begin the cycle Deans notify vocational IPR areas to prepare advisory committee list to be forwarded to the Board in September IPR and NIPR presentations to faculty and staff	Acceptance of Strategic Plan Advisory Committee members sent to V.P. of Academic Services and forwarded to Board	Academic Senate President in conjunction with the CIO notifies IPR authors to begin the IPR cycle Academic Senate appoints faculty members to the mentors list if not done in previous May IPR presentation to faculty with CIO		OIE notifies all authors of NIPR/Distribute NIPR schedule NIPR presentation to staff	All planning committees meet to elect chairs for new academic year and approve charges A meeting with all chairs of the planning committees (Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research) meet to discuss strategic initiatives for the next planning cycle	Develop and finalize Budget Criteria Screening Tool based off of Strategic Initiatives for the current budget year and send to Consultation Council and Academic Senate
Sept.	Review and accept year-end status report of previous fiscal year Budget Prioritization Report and Strategic Initiatives Outcomes to Consultation Council	Adopt Final Budget Accept Advisory Committee Members	Initial meeting of the IPR Team and Senate Mentor The IPR Team conducts the curriculum review, submitting review and revision documents to the Curriculum/Academic Standards Committee for approval Advisory Committees meet. Review Budget Committee Screening Tool	1st meeting of September - adopt Budget Criteria Screening Tool developed by the Budget Committee Review and accept year-end status report of previous fiscal year Budget Prioritization Report and Strategic Initiatives Outcomes to Consultation Council Approve charges from Master Planning Committees	1st week, IPR data sent out Presentation to Consultation Council of revised Institutional Planning and Budget Development Handbook for Adoption. Student evaluation #2 for IPRs administered and compiled by the Office of Institutional Effectiveness	Educational Master Planning committee meets to assess and improve Long-Range Plan. Needs to be completed by end of September and forwarded to Consultation Council. Planning Committee Chairs meet to assess and improve previous Long-Range Plans. Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	Review Institutional Planning and Budget Development Handbook adopted by Consultation Council. Review and accept year-end status report of previous fiscal year Budget Prioritization Report and Strategic Initiatives Outcomes to Consultation Council Review Final Budget adopted by Board. Immediately following the adoption by Consultation Council, the Budget Criteria Screening Tool is disseminated to campus
Oct.			Adoption of revised Institutional Planning and Budget Development Handbook and Participatory Governance	EMP submitted to Consultation Council for acceptance.	1st week, NIPR data sent out Post on the website the year-end status report of	EMP submits current master plan to Consultation Council and all planning committee chairs. For the	Budget Committee notifies campus on budgetary items that need to be brought forward that are not

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	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
			Handbook. The IPR Team continues curriculum review, submitting review and revision documents to the Curriculum/Academic Standards Committee for approval.	Adoption of revised Institutional Planning and Budget Development Handbook (send to budget committee) and Participatory Governance Handbook.	previous Budget Prioritization Report and Strategic Initiatives Outcomes	development of the other plans. Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	located in an in-progress IPR or NIPR
Nov.	V.P.'s initiate the prioritization of budget requests, in their area, on the spreadsheet based on the adopted Budget Committee prioritization criteria. Due to Budget Committee in January.		The IPR teams submits the completed IPR documents to Academic Senate and the Academic Dean			Institutional Effectiveness, Student Services, Facilities, Institutional Technology and Human Resources Long Range Plans are initiated to be completed in support of the EMP. Each plan is due to Consultation Council by the first meeting in February. ALL NIPRs due for February Board Meeting – sent to Consultation Council 2nd meeting in January Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	
Dec.	All NIPRs approved by Cabinet during month of December and forward them on to Consultation Council in January		Academic Senate takes action to accept the IPRs and with the Academic Dean		December 1, NIPR teams submit completed NIPRs to OIE.	Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	
Jan.	The CBO monitors current year operations and evaluates the status of the			IPRs and NIPRs presented and adopted by		Monthly meeting of chairs from Facilities, Human Resources,	Budget committee communicate how many items each

	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
	following academic year's budget by comparing the projected revenues against the projected expenditures. The CBO will advise Cabinet of any projected budget shortfalls potentially impacting staffing levels. Governor's Proposed Budget for next fiscal year released			Consultation Council Budget Committee may conduct Listening Forums for campus/area input		Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	V.P., President and Board needs to bring forth to the Budget Committee by March 1st.
Feb.	V.P.'s, President and Board needs to bring forth to Budget Committee their allotted priority items and send to Budget Committee by March 1st.	IPRs and NIPRs presented and accepted by Governing Board		Institutional Effectiveness, Student Services, Facilities, Institutional Technology and Human Resources Long Range Plans are initiated to be completed in support of the EMP. Each plan is due to Consultation Council by the first meeting in February.	Environmental Scan Data is compiled	Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research	Budget Committee sends out reminder email to campus mid-February that Budget Request Form will be available the 1st Monday in March. Budget Committee distributes Allocation Follow-Up form to recipients of funded requests for accreditation documentation. Analysis of impact of Governor's new Proposed Budget on LCC.
Mar.					The Comprehensive Institutional Master Plan is compiled in March and sent to Consultation Council for their 1st meeting in April	Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research Plan to send out governance process surveys.	Budget Committee sends out Budget Request Form to campus Budget Committee receives completed Budget Request Forms from campus. Budget Committee reviews Budget Request Forms and assigns each form to a Division. All staffing requests are forwarded to HR for inclusion in the HR Master Plan.

	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
							All on-going, regulatory, and CCCCO mandates are forwarded to the respective Divisions. All Health & Safety concerns are forwarded to the Facilities Director for inclusion in the Facilities Master Plan.
April	Recipients of the previous year's budget prioritization process begin Resource Allocation Year-End Status Report		Review Strategic Plan to be sent to the Board in July.	1st meeting in April - Consultation Council adopts the Comprehensive Institutional Master Plan Annual Evaluation of the planning and governance process conducted by Consultation Council	The Comprehensive Institutional Master Plan is compiled by April 1st and sent to Consultation Council for their 1st meeting in April Planning process evaluations sent out 1st week of April Governance process surveys are sent to all planning committees, constituent groups, and individuals.	Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research Governance process surveys are sent to all planning committees, constituent groups, and individuals.	Division Administrators review Budget Requests forwarded to them and evaluate alternate funding opportunities. Division Administrators return the Budget Request forms to the Budget Committee with funding identified for committee consideration for prioritization. Budget Committee prioritizes remaining Budget Request.
May	The CBO will draft the tentative budget for institutional review to include 50% Law Analysis and GANN Appropriations Limit Recipients of the previous year's budget prioritization process need to submit a Resource Allocation Year-End Status Report	The Comprehensive Institutional Master Plan to Board	Academic Senate appoints IPR Mentors Select Task Group to review planning and governance surveys	Consultation Council will accept and forward the recommended prioritized list from the Budget Committee to the President for consideration and publish the list in the minutes	Annual Report on NIPR SLO/AUO Assessment Results released Student evaluation #1 for next academic year IPRs administered and compiled by the Office of Institutional Effectiveness OIE notifies all authors of NIPR/Distribute NIPR	Monthly meeting of chairs from Facilities, Human Resources, Institutional Technology, Student Services, Educational & Institutional Effectiveness and Research Governance process surveys are due.	Budget Committee completes their prioritization process of resource allocation requests of next fiscal year and forwards final list to Consultation Council by May 1st

	Cabinet	Board of Trustees	Academic Senate	Consultation Council	Office of Institutional Effectiveness (OIE)	Planning Committees	Budget Committee
	Strategic Initiatives Outcomes are reviewed (V.P.'s and President) VP's notify IPR authors for following year cycle (CIO reminds fall CTE- IPR faculty to visit Advisory Committee membership to be submitted beginning fall semester)			Review Strategic Plan to be sent to the Board in July. Select Task Group to review planning and governance surveys	schedule Planning Process Evaluations due.		
June	The President will submit the tentative budget for next fiscal year to the Governing Board for adoption. Cabinet Planning Retreat (review year- end report on Strategic Initiatives, Strategic Initiative and planning goals decided for next fiscal year budget) – forward to July Governing Board's Planning Retreat. Cabinet and the President will finalize the ranked list into the Institutional Budget Priority List for the Comprehensive Institutional Master Plan presenting it to at the Governing Board's Planning Retreat in July.	Board of Trustees adopts Tentative Budget for next fiscal year		Task Group report planning and governance survey results	Compile data for July Board Planning Retreat (progress on Key Performance Indicators and Annual Fact Book) Compile all IPR/NIPR data for distribution in the fall.		

APPENDIX A: PRINCIPLES FOR SOUND FISCAL MANAGEMENT

Title 5. Education
Division 6. California Community Colleges Chapter 9. Fiscal Support Subchapter 4.
Budgets And Reports Section 58311

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.

2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.

3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.

4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.

5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.

6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision- making processes.

7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision-making, and budgetary control.

9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.

10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.

11. 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.

12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments. To the extent that the foregoing principles repeat or paraphrase mandates already in existence, these underlying mandates shall continue to be legally binding. Otherwise these principles, by themselves, shall be applied to the extent that existing state and district funding is available.

APPENDIX B: LCC 2024-2025 BUDGET PRINCIPLES, PRIORITIES, AND CRITERIA

BUDGETING PRINCIPLES:
- Transparency
- Broad participation
- Balanced
- Conservative
- Complete/comprehensive

BUDGET GUIDELINES AND PRIORITIES:
- Align with College's Strategic Plan (Vision/Mission/Values/Strategic Goals)
- Align categorical/restricted programs with Strategic Goals and Vision of Success; utilize funds to support on-going District expenditures within spending guidelines even if on a one-time basis. Maximize all funding sources to meet local and statewide goals.
- Update budgetary alignments with District student Success Initiatives (to drive increases access, retention, and completion, transfer, and career success for all students).

APPENDIX C: GLOSSARY OF TERMS

Abatement: The return of part or all of an item of income or expenditure to its source.

Accounting System: (1) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (2) The total structure of records and procedures, which discover, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

Administrative Unit Outcomes (AUOs): Similar to SLOs, administrative outcomes determine what the expected outcomes are for offices and departments that provide services and administrative support rather than instruction.

Annual Appropriation Limit (Gann Limit)

Apportionment: Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

Appropriation for contingencies: (formerly termed Undistributed Reserve) That portion of current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year. (becomes the "ending balance" at June 30, and the "beginning balance" at July 1.

Budget: A plan of financial operation for a given period for specified purposes consisting of an estimate of income and expenditures.

Budget document: The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Capital Outlay: The acquisition of fixed assets or additions to fixed asset, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Charts of Accounts: A systematic list of accounts applicable to a specific entity.

Community Services: Educational, cultural, and recreational services, which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

Contract Services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Current Expenses of Education (CEE): EC 84362, CRR 59200 et seq. The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except Equipment Replacement) and 7000, and other costs specified in laws and regulations.

Current Liabilities: Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Deferred Income: Revenue received prior to being earned such as bonds sold at a premium, advances received on federal or State program grants, or registration fees received for a subsequent period.

Deficit: Excess of liabilities over assets.

Direct Expenses or Costs: Expenses that can be separately identified and charged as a party of the cost of an activity, department, services, or a product.

Employee Benefits: Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contribution to employee retirement; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

Encumbrances: Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Entitlement: An amount of money to which an entity has a right as determined by the granting or awarding party.

Expenses of Education: This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 to 6700.

Expenses: Expenditures made or liabilities incurred for goods and services used in the current year.

Fiscal Year: For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year which can by agreement begin at any time and end one year later.

Fixed Assets: Assets of permanent character having continuing value such as land, buildings, machinery, furniture, and equipment.

Fixed Costs: Those costs, that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-time Equivalent (FTE) Employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work-load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-time Equivalent Students (FTES): An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in computation of state support for California Community Colleges (see form CCF-320, "Apportionment Attendance Report").

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance: The fund equity of governmental funds and Trust Funds; the difference between assets and liabilities within a fund.

General Fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Indirect Cost: Elements of cost necessary in the operation of the Local Educational Agency (LEA) or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such a determination exceeds the benefit of the determination.

Instructional Aide: A person employed to assist classroom instructors and other certificated personnel in the performance of their duties; in the supervision of students; and in instructional tasks which, in the judgment of the certificated personnel to whom the instructional aide is assigned, may be performed by a person not licensed as a classroom instructor (EC 88243)

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Long-term Debt: A loan that extends for more than one year from the beginning of the fiscal year.

Non-Instructional Program Review (NIPR): A program review completed by areas that do not have instructional responsibilities. In cases where a program provides instruction as well as support or services, an IPR will be completed.

Prepaid Expenses: Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums or unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Program Accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Restricted Accounts: Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Sales and Use Tax: A tax imposed upon the sale of goods and services. The use tax is paid in lieu of sales tax on goods purchased outside the state, but intended for use in the state.

Self-Insurance Fund: An Internal Service Fund designed to account for income and expenditures of self-insurance programs.

Student Learning Outcomes (SLOs): The expected knowledge, skills or attitudes students will have after completing a course, program, or leaving the institution after accomplishing an academic goal.

APPENDIX D: LCC EVALUATION SURVEY – PLANNING COMMITTEES

Lassen College Planning, Budgeting and Governance Process Review Planning Committee Survey

Committee Name:

Date:

Members Present:

Members Absent:

Planning Section
When answering these questions consider the "planning process" the process used to create the Comprehensive Institutional Master Plan; including but not limited to the work of planning committees (Academic Planning, Student Services Planning, Institutional Effectiveness Planning, Institutional Technology Planning, Facility Planning, Human Resource Planning etc.) as well as the recommendations from IPR and NIPRs and analysis of student learning and administrative unit outcome results.

1. Please share your recommendations to <u>improve</u> committee efficiency and effectiveness?

2. Please describe any additional resources (e.g., human, research data, additional information) the committee needs to perform its assigned tasks?

Governance Section

1. What were some of the main accomplishments of the planning process this year?

2. Describe the positive aspects of the LCC Participatory Governance and Collegial Consultation That facilitated these accomplishments.

3. Do you have any suggestions or comments to improve the function of the Shared Governance and Collegial Consultation Process?

4. Do you have any suggestions for modifying, adding, or deleting any components of the Shared Governance and/or Planning Process at Lassen College?

Indicate the extent to which you agree or disagree with statements related to your service on the committee overall. Please answer all questions using the 1 to 4 scale with 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree

- Meetings were meaningful and productive
- The committee mandate and charge are clearly understood by committee members
- Meeting agendas were available to members at the start of each committee meeting
- Draft minutes of prior meetings were available to members at the start of each committee meeting for approval
- The length of the meetings was adequate to perform the work of the committee
- Meetings were held at the regularly scheduled time
- The committee started on time (within 5 minutes of expected start time).
- The committee ended on time (within 5 minutes of expected end time).
- The chair (co-chair) operated the committee effectively
- Members contribute ideas freely
- All ideas are treated with respect, whether others agree with them
- There are sufficient opportunities to provide input into committee recommendations

Please comment and provide suggestions on any of the bullets that had a disagree or strongly disagree answer.

Please rate the following aspects of the committee's work (Very Good to Very Poor)

- Quality of communication within the committee
- Quality of information flow from the committee to constituency groups
- Quality of information flow from constituency groups to the committee
- Quality of communication by the committee with the campus community as a whole
- Access to information needed for discussion
- Appropriateness of meeting dates and times
- Effectiveness of meeting location
- Access to other resources needed for the committee to work effectively

Please comment and provide suggestions on any of the bullets that had a disagree or strongly disagree answer.

APPENDIX E: LCC EVALUATION SURVEY – CONSTITUENT GROUPS

Lassen College Planning, Budgeting and Governance Process Review

Constituent Group Survey

Committee Name: Date:

MembersPresent: Members

Absent:

Planning Section

1. Describe major planning accomplishments at Lassen College during this past year.
2. Please share your recommendations to improve the efficiency and effectiveness of planning at Lassen College.
3. Please describe any additional resources (e.g., human, research data, additional information) that planning committees need to perform their assigned tasks?

Governance Section

1. Describe the positive aspects of the Participatory Governance and Collegial Consultation process at Lassen College.

2. Do you have any suggestions or comments to improve the function of the Shared Governance and Collegial Consultation Process?

3. Do you have any suggestions for modifying, adding, or deleting any components of the Shared Governance and/or Planning Process at Lassen College?

Indicate the extent to which you agree or disagree with statements related to your service on the committee overall. Please answer all questions using the 1 to 4 scale with 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree

- Meetings were meaningful and productive
- The committee mandate and charge are clearly understood by committee members
- Meeting agendas were available to members at the start of each committee meeting

- Draft minutes of prior meetings were available to members at the start of each committee meeting for approval
- The length of the meetings was adequate to perform the work of the committee
- Meetings were held at the regularly scheduled time
- The committee started on time (within 5 minutes of expected start time).
- The committee ended on time (within 5 minutes of expected end time).
- The chair (co-chair) operated the committee effectively
- Members contribute ideas freely
- All ideas are treated with respect, whether others agree with them
- There are sufficient opportunities to provide input into committee recommendations

Please rate the following aspects of the committee's work (Very Good to Very Poor)

- Quality of communication within the committee
- Quality of information flow from the committee to constituency groups
- Quality of information flow from constituency groups to the committee
- Quality of communication by the committee with the campus community as a whole
- Access to information needed for discussion
- Appropriateness of meeting dates and times
- Effectiveness of meeting location
- Access to other resources needed for the committee to work effectively

APPENDIX F: LCC EVALUATION SURVEY – INDIVIDUALS

Lassen College Planning, Budgeting, and Governance Process Review

Individual Survey

Constituent group identification: (faculty, classified admin, mgmt., student) How long employed by the college: (0-2 year, 2-5 years, 6+ years)

Please answer all questions using the 1 to 4 scale with 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree

The planning process at Lassen College works?

I receive information about institutional planning through a variety of ways (by receiving committee minutes, through committee membership, through my group's representatives on various committees, through open forums).

I know who to ask and where to go for additional information about budgeting, planning, and governance.

The planning process produces the appropriate institutional plans in the correct areas.

The process I follow to have my ideas heard (through open forums, through representatives, etc) is effective.

The Comprehensive Institutional Master Plan is the appropriate vehicle for institutional planning. The institutional planning process is appropriately tied to the budget development process

Indicate the extent to which you agree or disagree with statements related to your service on the committee overall. Please answer all questions using the 1 to 4 scale with 1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree

- The committee mandate and charge are clearly understood by committee members
- Meeting agendas were available to members at the start of each committee meeting
- Draft minutes of prior meetings were available to members at the start of each committee meeting for approval
- The length of the meetings was adequate to perform the work of the committee
- Meetings were held at the regularly scheduled time
- The committee started on time (within 5 minutes of expected start time).
- The committee ended on time (within 5 minutes of expected end time).
- The chair (co-chair) operated the committee effectively
- Members contribute ideas freely

- All ideas are treated with respect, whether others agree with them
- There are sufficient opportunities to provide input into committee recommendations

Please rate the following aspects of the committee's work (Very Good to Very Poor)

- Quality of communication within the committee
- Quality of information flow from the committee to constituency groups
- Quality of information flow from constituency groups to the committee
- Quality of communication by the committee with the campus community as a whole
- Access to information needed for discussion
- Appropriateness of meeting dates and times
- Effectiveness of meeting location
- Access to other resources needed for the committee to work effectively

Suggestions for improving the planning and/or governance processes at Lassen Community College: